LUMPKIN COUNTY
Board of Commissioners
Special Called Meeting Agenda
Commissioners Boardroom

August 23, 2022
4:30 P.M.

- **CALL TO ORDER** Chairman Dockery
- **CONSIDERATION OF AGENDA**
- **RESOLUTIONS**
  1. 2022 - 41 - Establish the 2023 Budget *(Finance Director Abby Branan)*
  2. 2022 - 42 - Establish the 2022 Ad Valorem Tax Millage Rate *(Finance Director Abby Branan)*
- **ADJOURNMENT**

Lumpkin County, Georgia

Finance Department

Date:	August 23, 2022
Agenda Item:	Establish the 2023 Budget
Item Description:	Establish the 2023 Budget

99 Courthouse Hill – Dahlonega, GA 30533 – (706)-864-3742
https://www.lumpkincounty.gov/

LUMPKIN COUNTY RESOLUTION NO. 2022 – 41

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2023

Whereas, in accordance with the procedures set out in O.C.G.A. Title 36, Chapter 81, the Lumpkin County Board of Commissioners has prepared a proposed budget setting forth its plan for raising and expending funds for specified programs, functions and activities and estimating the financial requirements of each department for the 2023 fiscal year; and

Whereas, in accordance with said procedures the Lumpkin County Board of Commissioners has provided public notice of the 5 year history of the millage rate on July 27, 2022, and has provided public notice of the availability of the budget on July 27, 2022, and August 3, 2022, and has conducted a public hearing on August 9, 2022, on its proposed budget in order to provide Lumpkin County Taxpayers with an opportunity to obtain information and make recommendations concerning the purposes for which local revenues are proposed to be raised and spent; and

Whereas, in accordance with said procedures, the governing authority has provided proper and lawful public notice that the 2023 Lumpkin County Budget is to be adopted at a public meeting conducted on August 23, 2022.

Now, therefore, it is hereby resolved that, pursuant to the authority vested in the Lumpkin County Board of Commissioners by Article 9, Sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. Title 36, Chapter 81, Lumpkin County hereby adopts as its Budget for the 2023 Fiscal Year the budget attached and incorporated hereto as "**Attachment A**".

Resolved, adopted and effective this 23rd day of August, 2022.

____
Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

____
Melissa Z. Witcher
Lumpkin County Clerk

Attachments:
2023 Budget Handout - As Proposed 08.23.22

Lumpkin County, Georgia

2023 Annual Budget

As Proposed

August 23, 2022

Attachment: 2023 Budget Handout - As Proposed 08.23.22 (2022 - 41 : Establish the 2023 Budget)

Lumpkin County, Georgia
2023 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	**2022 BUDGET *AS ADOPTED* 8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET *AS PROPOSED* 8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
Taxes	**18,330,544**	75.30%	**20,493,074**	77.40%	2,162,530
Licenses and Permits	**55,000**	0.23%	**75,000**	0.28%	20,000
Intergovernmental Revenues	**477,431**	1.96%	**498,054**	1.88%	20,623
Charges for Services	**2,810,482**	11.55%	**3,038,447**	11.48%	227,965
Fines and Forfeitures	**546,700**	2.25%	**593,700**	2.24%	47,000
Investment Income	**80,852**	0.33%	**25,171**	0.10%	-55,681
Contributions and Donations from Private Sources	**29,500**	0.12%	**30,600**	0.12%	1,100
Miscellaneous Revenue	**496,640**	2.04%	**503,040**	1.90%	6,400
Other Financing Sources	**1,515,416**	6.23%	**1,140,998**	4.31%	-374,418
Transfers In	**0**	0.00%	**79,250**	0.30%	79,250
TOTAL	**24,342,565**	100.00%	**26,477,334**	100.00%	2,134,769

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	**2022 BUDGET *AS ADOPTED* 8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET *AS PROPOSED* 8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
General Government	**4,965,818**	20.40%	**5,222,683**	19.73%	256,865
Judicial	**1,933,027**	7.94%	**2,126,118**	8.03%	193,091
Public Safety	**11,279,879**	46.34%	**12,496,283**	47.20%	1,216,404
Other Protection	**375,280**	1.54%	**454,265**	1.72%	78,985
Public Works	**1,818,774**	7.47%	**2,017,794**	7.62%	199,020
Health & Welfare	**801,882**	3.29%	**871,412**	3.29%	69,530
Culture/Recreation	**1,455,548**	5.98%	**1,777,768**	6.71%	322,220
Development	**183,957**	0.76%	**184,340**	0.70%	383
Operating Transfers Out	**1,528,400**	6.28%	**1,326,671**	5.01%	-201,729
TOTAL	**24,342,565**	100.00%	**26,477,334**	100.00%	2,134,769

Attachment: 2023 Budget Handout - As Proposed 08.23.22 (2022 - 41 : Establish the 2023 Budget)

Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**35,000**	0.14%	**0**	0.00%	-35,000
Local Option Sales Tax	**3,441,403**	14.14%	**4,078,710**	15.40%	637,307
Beer & Wine Excise Tax	**165,500**	0.68%	**200,000**	0.76%	34,500
Energy Excise Tax	**35,000**	0.14%	**35,000**	0.13%	0
Insurance Premium Tax	**1,812,693**	7.45%	**1,995,000**	7.53%	182,307
Real & Personal Property	**12,735,948**	52.32%	**14,076,364**	53.16%	1,340,416
Real Estate Transfer Tax	**105,000**	0.43%	**108,000**	0.41%	3,000
	18,330,544	75.30%	**20,493,074**	77.40%	2,162,530
LICENSE AND PERMITS					
Beer & Wine License	**55,000**	0.23%	**75,000**	0.28%	20,000
	55,000	0.23%	**75,000**	0.28%	20,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**58,000**	0.24%	**62,000**	0.23%	4,000
Sheriff	**40,873**	0.17%	**40,873**	0.15%	0
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**69,814**	0.29%	**69,814**	0.26%	0
Transportation Services	**81,000**	0.33%	**81,000**	0.31%	0
Senior Center	**204,744**	0.84%	**216,135**	0.82%	11,391
Drug Task Force	**23,000**	0.09%	**28,232**	0.11%	5,232
	477,431	1.96%	**498,054**	1.88%	20,623
CHARGES FOR SERVICES					
Commissioner	**0**	0.00%	**12,000**	0.05%	12,000
Elections	**800**	0.00%	**15,000**	0.06%	14,200
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**468,000**	1.92%	**504,575**	1.91%	36,575
Detention Center	**152,000**	0.62%	**152,000**	0.57%	0
Sheriff	**42,640**	0.18%	**42,640**	0.16%	0
Clerk of Superior Court	**597,000**	2.45%	**640,700**	2.42%	43,700
Probate Court	**40,000**	0.16%	**32,000**	0.12%	-8,000
Roads and Bridges	**1,000**	0.00%	**2,000**	0.01%	1,000
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,250,000**	5.14%	**1,350,000**	5.10%	100,000
Park and Recreation	**155,000**	0.64%	**164,500**	0.62%	9,500
Emergency Services	**11,000**	0.05%	**11,000**	0.04%	0
Transportation Services	**16,000**	0.07%	**6,000**	0.02%	-10,000
Senior Center	**13,900**	0.06%	**13,400**	0.05%	-500
Financial Administration	**29,842**	0.12%	**31,572**	0.12%	1,730
Animal Shelter	**29,800**	0.12%	**56,560**	0.21%	26,760
Data Processing/GIS	**3,500**	0.01%	**4,500**	0.02%	1,000
	2,810,482	11.55%	**3,038,447**	11.48%	227,965

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Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**2,000**	0.01%	**2,000**	0.01%	0
Detention Center	**59,700**	0.25%	**59,700**	0.23%	0
Clerk of Superior Court	**101,200**	0.42%	**86,200**	0.33%	-15,000
Magistrate Court	**18,000**	0.07%	**20,000**	0.08%	2,000
Probate Court	**340,000**	1.40%	**400,000**	1.51%	60,000
Victim Assistance	**25,800**	0.11%	**25,800**	0.10%	0
	546,700	2.25%	**593,700**	2.24%	47,000
INVESTMENT INCOME					
Commissioner	**75,000**	0.31%	**25,000**	0.09%	-50,000
Tax Commissioner	**5,000**	0.02%	**0**	0.00%	-5,000
Clerk of Superior Court	**852**	0.00%	**171**	0.00%	-681
	80,852	0.33%	**25,171**	0.10%	-55,681
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**3,000**	0.20%	**3,000**	0.26%	0
Animal Shelter	**3,000**	0.01%	**3,000**	0.01%	0
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**10,000**	0.04%	**10,000**	0.04%	0
Park and Recreation	**7,500**	0.03%	**8,500**	0.03%	1,000
Senior Center	**6,000**	0.02%	**6,100**	0.02%	100
	29,500	**0**	**30,600**	**0**	**1,100**
MISCELLANEOUS REVENUE					
Commissioner	**227,000**	0.93%	**227,000**	0.86%	0
Tax Commissioner	**19,600**	0.08%	**21,600**	0.08%	2,000
Sheriff	**156,940**	0.64%	**156,940**	0.59%	0
Detention Center	**52,000**	0.21%	**52,000**	0.20%	0
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**40,000**	0.16%	**45,000**	0.17%	5,000
Emergency Services	**0**	0.00%	**0**	0.00%	0
Fleet Maintenance	**600**	0.00%	**0**	0.00%	-600
Community Center	**0**	0.00%	**0**	0.00%	0
Senior Center	**500**	0.00%	**500**	0.00%	0
Risk Management	**0**	0.00%	**0**	0.00%	0
District Attorney	**0**	0.00%	**0**	0.00%	0
Health Department	**0**	0.00%	**0**	0.00%	0
Rainbow House	**0**	0.00%	**0**	0.00%	0
County Surveyor	**0**	0.00%	**0**	0.00%	0
	496,640	2.04%	**503,040**	1.90%	6,400
OTHER FINANCING SOURCES					
General Government	**1,515,416**	6.23%	**1,140,998**	4.31%	-374,418
	1,515,416	6.23%	**1,140,998**	4.31%	-374,418
TRANSFERS IN					
General Government	**0**	0.00%	**79,250**	0.30%	79,250
	0	0.00%	**79,250**	0.30%	79,250
TOTAL	**24,342,565**		**26,477,334**		**2,134,769**

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Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**165,160**	0.68%	**200,297**	0.76%	35,137
County Manager	**474,786**	1.95%	**495,326**	1.87%	20,540
Board of Elections	**289,744**	1.19%	**266,458**	1.01%	-23,286
Financial Administration	**479,010**	1.97%	**518,728**	1.96%	39,718
Legal	**90,000**	0.37%	**125,000**	0.47%	35,000
Data Processing/GIS	**71,790**	0.29%	**78,011**	0.29%	6,221
Human Resources	**293,838**	1.21%	**316,496**	1.20%	22,658
Tax Commissioner	**456,749**	1.88%	**501,461**	1.89%	44,712
Tax Assessor	**559,118**	2.30%	**610,922**	2.31%	51,804
Board of Equalization	**10,526**	0.04%	**11,226**	0.04%	700
Risk Management	**6,712**	0.03%	**6,712**	0.03%	0
ADA Mitigation	**0**	0.00%	**0**	0.00%	0
General Government Buildings	**1,078,226**	4.43%	**1,158,736**	4.38%	80,510
Administrative Support	**957,264**	3.93%	**899,738**	3.40%	-57,526
General Administration Fees	**32,895**	0.14%	**33,572**	0.13%	677
	4,965,818	20.40%	**5,222,683**	19.73%	256,865
JUDICIAL					
Enotah Circuit	**246,880**	1.01%	**261,426**	0.99%	14,546
Superior Court	**335,470**	1.38%	**355,227**	1.34%	19,757
Clerk of Superior Court	**726,619**	2.98%	**831,850**	3.14%	105,231
District Attorney	**5,000**	0.02%	**4,500**	0.02%	-500
Victim Assistance	**25,800**	0.11%	**25,800**	0.10%	0
Magistrate Court	**263,688**	1.08%	**282,414**	1.07%	18,726
Probate Court	**329,570**	1.35%	**364,901**	1.38%	35,331
	1,933,027	7.94%	**2,126,118**	8.03%	193,091
PUBLIC SAFETY					
Sheriff - Administration	**5,363,448**	22.03%	**5,914,666**	22.34%	551,218
Criminal Investigation	**48,100**	0.20%	**54,750**	0.21%	6,650
Drug Task Force	**52,530**	0.22%	**70,535**	0.27%	18,005
Uniform Patrol	**181,120**	0.74%	**308,420**	1.16%	127,300
Detention Center	**676,900**	2.78%	**841,850**	3.18%	164,950
Sheriff - Court Services-Warrant	**25,300**	0.10%	**31,750**	0.12%	6,450
Emergency Services	**4,822,893**	19.81%	**5,138,133**	19.41%	315,240
Emergency Management	**55,328**	0.23%	**59,420**	0.22%	4,092
Coroner	**54,260**	0.22%	**76,759**	0.29%	22,499
	11,279,879	46.34%	**12,496,283**	47.20%	1,216,404
OTHER PROTECTION					
Animal Shelter	**375,280**	1.54%	**454,265**	1.72%	78,985
	375,280	1.54%	**454,265**	1.72%	78,985
PUBLIC WORKS					
Public Works Administration	**190,440**	0.78%	**255,510**	0.97%	65,070
Roads and Bridges	**1,341,202**	5.51%	**1,401,570**	5.29%	60,368
Fleet Maintenance	**282,282**	1.16%	**356,289**	1.35%	74,007
Fueling Station	**4,850**	0.02%	**4,425**	0.02%	-425
	1,818,774	7.47%	**2,017,794**	7.62%	199,020

Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.86%	**209,199**	0.79%	0
DFACS	**17,500**	0.07%	**17,500**	0.07%	0
Senior Center	**423,645**	1.74%	**521,054**	1.97%	97,409
Transportation Services	**151,538**	0.62%	**123,659**	0.47%	-27,879
	801,882	3.29%	**871,412**	3.29%	69,530
CULTURE/RECREATION					
Park and Recreation	**1,025,548**	4.21%	**1,320,699**	4.99%	295,151
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Library	**430,000**	1.77%	**457,069**	1.73%	27,069
	1,455,548	5.98%	**1,777,768**	6.71%	322,220
DEVELOPMENT					
Cooperative Extension Service	**64,917**	0.27%	**65,300**	0.25%	383
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.49%	**119,040**	0.45%	0
	183,957	0.76%	**184,340**	0.70%	383
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**142,400**	0.58%	**28,094**	0.11%	-114,306
OT out-Capital Projects Fund	**568,010**	2.33%	**486,938**	1.84%	-81,072
OT out-Solid Waste Fund	**76,800**	0.32%	**151,800**	0.57%	75,000
OT out-E911 Fund	**518,612**	2.13%	**486,578**	1.84%	-32,034
OT out-Public Defender	**146,583**	0.60%	**147,261**	0.56%	678
OT out-Grant Fund	**50,000**	0.21%	**0**	0.00%	-50,000
OT out-Other Funds	**995**	0.00%	**1,000**	0.00%	5
OT out-Development Authority	**25,000**	0.10%	**25,000**	0.09%	0
	1,528,400	6.17%	**1,326,671**	4.91%	-201,729
TOTAL	**24,342,565**		**26,477,334**		2,134,769

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Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
DRUG REHABILITATION					
Revenues	**65,000**		**0**		-65,000
TOTAL REVENUES	**65,000**		**0**		-65,000
TOTAL EXPENSES	**0**		**0**		0
JUVENILE SERVICES					
Revenues	**900**		**900**		0
TOTAL REVENUES	**900**		**900**		0
TOTAL EXPENSES	**900**		**900**		0
LAW LIBRARY					
Revenues	**16,000**		**16,000**		0
TOTAL REVENUES	**16,000**		**16,000**		0
TOTAL EXPENSES	**16,000**		**16,000**		0
SPECIAL REVENUE FUNDS FOR LCSO PROGRAMS					
Revenues	**55,360**		**53,855**		-1,505
General Fund Transfers	**995**		**1,000**		5
TOTAL REVENUES	**56,355**		**54,855**		-1,500
TOTAL EXPENSES	**56,355**		**54,855**		-1,500
ASSET FORFEITURE					
Revenues	**1,500**		**1,500**		0
TOTAL REVENUES	**1,500**		**1,500**		0
TOTAL EXPENSES	**1,500**		**1,500**		0
PUBLIC DEFENDER					
Revenues	**330,516**		**353,552**		23,036
General Fund Transfers	**146,583**		**147,261**		678
TOTAL REVENUES	**477,099**		**500,813**		23,714
TOTAL EXPENSES	**477,099**		**500,813**		
PLANNING					
Revenues	**689,752**		**902,842**		213,090
TOTAL REVENUES	**689,752**		**902,842**		213,090
TOTAL EXPENSES	**689,752**		**902,842**		213,090
MUTIPLE GRANT					
Revenues	**307,435**		**326,959**		19,524
TOTAL REVENUES	**307,435**		**326,959**		19,524
TOTAL EXPENSES	**307,435**		**326,959**		19,524

Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**300,000**		**1,500,000**		1,200,000
	TOTAL REVENUES	**300,000**		**1,500,000**		1,200,000
	TOTAL EXPENSES	**300,000**		**1,500,000**		1,200,000
2020 S.P.L.O.S.T.						
	Revenues	**3,301,000**		**4,501,000**		1,200,000
	TOTAL REVENUES	**3,301,000**		**4,501,000**		1,200,000
	TOTAL EXPENSES	**3,301,000**		**4,501,000**		1,200,000
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,163**		**205,163**		0
	TOTAL REVENUES	**205,163**		**205,163**		0
	TOTAL EXPENSES	**205,163**		**205,163**		0
HOTEL/MOTEL TAX						
	Revenues	**275,200**		**400,050**		124,850
	TOTAL REVENUES	**275,200**		**400,050**		124,850
	Expense	**275,200**		**320,800**		45,600
	General Fund Transfers	**0**		**79,250**		79,250
	TOTAL EXPENSES	**275,200**		**400,050**		124,850
DEBT SERVICE FUND						
	Revenues	**0**		**0**		0
	TOTAL REVENUES	**0**		**0**		0
	TOTAL EXPENSES	**0**		**0**		0
CAPTIAL PROJECTS FUND - PUBLIC ROADS						
	Revenues	**4,911,436**		**1,830,000**		-3,081,436
	TOTAL REVENUES	**4,911,436**		**1,830,000**		-3,081,436
	TOTAL EXPENSES	**4,911,436**		**1,830,000**		-3,081,436
TECHNOLOGY FUND						
	Revenues	**10,000**		**10,000**		0
	TOTAL REVENUES	**10,000**		**10,000**		0
	TOTAL EXPENSES	**10,000**		**10,000**		0
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**76,800**		**151,800**		75,000
	TOTAL REVENUES	**93,000**		**168,000**		75,000
	TOTAL EXPENSES	**93,000**		**168,000**		75,000

Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2022 BUDGET *AS ADOPTED* 8/24/2021	2022 BUDGET % of budget	2023 BUDGET *AS PROPOSED* 8/23/2022	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
E911 SYSTEM						
	Revenues	**592,275**		**602,250**		9,975
	General Fund Transfers	**518,612**		**486,578**		-32,034
	TOTAL REVENUES	**1,110,887**		**1,088,828**		-22,059
	TOTAL EXPENSES	**1,110,887**		**1,088,828**		-22,059
AIRPORT AUTHORITY						
	Revenues	**592,050**		**35,400**		-556,650
	General Fund Transfers	**142,400**		**28,094**		-114,306
	TOTAL REVENUES	**734,450**		**63,494**		-670,956
	TOTAL EXPENSES	**734,450**		**63,494**		-670,956
DEVELOPMENT AUTHORITY						
	Revenues	**361,543**		**178,520**		-183,023
	General Fund Transfers	**0**		**25,000**		25,000
	TOTAL REVENUES	**361,543**		**203,520**		-158,023
	TOTAL EXPENSES	**361,543**		**203,520**		-158,023
HOSPITAL AUTHORITY						
	Revenues	**51,941**		**56,941**		5,000
	General Fund Transfers	**0**		**0**		0
	TOTAL REVENUES	**51,941**		**56,941**		5,000
	TOTAL EXPENSES	**51,941**		**56,941**		5,000
EMPLOYEE HEALTH BENEFITS FUND						
	Revenues	**0**		**2,730,235**		2,730,235
	TOTAL REVENUES	**0**		**2,730,235**		2,730,235
	TOTAL EXPENSES	**0**		**2,730,235**		2,730,235
CAPITAL PROJECTS REVENUE						
	Revenues	**0**		**485,389**		485,389
	General Fund Transfers	**1,025,410**		**486,938**		-538,472
	TOTAL REVENUES	**1,025,410**		**972,327**		-53,083
	TOTAL EXPENSES	**1,025,410**		**972,327**		-53,083

Attachment: 2023 Budget Handout - As Proposed 08.23.22 (2022 - 41 : Establish the 2023 Budget)

Lumpkin County, Georgia
2023 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2022 BUDGET** ***AS ADOPTED*** **8/24/2021**	2022 BUDGET % of budget	**2023 BUDGET** ***AS PROPOSED*** **8/23/2022**	2023 BUDGET % of budget	2022 - 2023 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**504,894**		**0**		-504,894
ADA Mitigation	**120,000**		**120,000**		0
Financial Administration	**26,843**		**0**		-26,843
Animal Shelter	**0**		**0**		0
Tax Commissioner	**0**		**0**		0
General Government Buildings	**77,000**		**0**		-77,000
Administrative Support	**150,400**		**293,445**		143,045
Clerk of Superior Court	**20,000**		**20,000**		0
Coroner	**0**		**0**		0
Uniform Patrol	**52,000**		**0**		-52,000
Detention Center	**0**		**0**		0
Sheriff Administration	**42,472**		**0**		-42,472
Emergency Services	**0**		**0**		0
E-911	**0**		**0**		0
Roads and Bridges	**0**		**0**		0
Park & Recreation	**31,801**		**27,989**		-3,812
Transportation	**0**		**0**		0
Community Center	**0**		**0**		0
Senior Center	**0**		**6,000**		6,000
Fleet Maintenance	**0**		**0**		0
Debt Service	**0**		**504,893**		504,893
TOTAL	**1,025,410**		**972,327**		-53,083

Attachment: 2023 Budget Handout - As Proposed 08.23.22 (2022 - 41 : Establish the 2023 Budget)

Lumpkin County, Georgia

Finance Department

Date: August 23, 2022

Agenda Item: Establish the 2022 Ad Valorem Tax Millage Rate

Item Description: Establish the 2022 Ad Valorem Tax Millage Rate

LUMPKIN COUNTY RESOLUTION 2022 - 42
A RESOLUTION ESTABLISHING
THE 2022 AD VALOREM TAX MILLAGE RATE

Whereas, pursuant to O.C.G.A. 48-5-32, on July 27, 2022, the Lumpkin County Board of Commissioners did publish in a newspaper of general circulation, and on the County's website, the Lumpkin County Tax Digest and five-year history of levy; and,

Whereas, on the 23rd day of August 2022, the Lumpkin County Board of Commissioners did adopt the Lumpkin County Budget for fiscal year 2023; and

Whereas, it has been determined that the Insurance Premium Tax will be used to roll back the millage rate in the unincorporated area of Lumpkin County by an amount equivalent to the amount of Insurance Premium Tax received by the County; and

Whereas, pursuant to O.C.G.A. 48-5-32.1(c)(2), the Lumpkin County Board of Commissioners, as levying authority, is proposing to establish a millage rate which does increase beyond the roll-back rate; and

Whereas, pursuant to O.C.G.A. 48-5-32.1(c)(2), the Lumpkin County Board of Commissioners did publish in a newspaper of general circulation, and on the County's website, a Notice of Property Tax Increase, and conducted at least three public hearings as required by law; and,

Now therefore, it is hereby resolved that the Lumpkin County Board of Commissioners hereby adopts the Calendar Year 2022 net millage rates as stated below:

Incorporated areas of the City of Dahlonega	11.280
Unincorporated areas of Lumpkin County	09.389
Lumpkin County School District	14.710
Lumpkin County Reservoir Tax District	00.206
Lumpkin County Planning Tax District	00.452

It is further resolved that the Lumpkin County Board of Commissioners hereby authorizes the Lumpkin County Tax Commissioner to collect ad valorem taxes for said taxing jurisdictions effective upon the adoption of this resolution and subsequent to the approval of the 2022 tax digest by the Georgia Department of Revenue.

Resolved, adopted and effective this 23rd day of August, 2022.

____
Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

____
Melissa Z. Witcher
Lumpkin County Clerk

Attachments:
Letter to Commission Chairman C. Dockery (8.8.22)
2022_PT-35_County_Millage_Rate_Certification
2022_PT-32.1_ LUMPKIN INCORPORATED

2022_PT-32.1_ LUMPKIN UNINCORPORATED
2022 PT 32.1 Lumpkin County BOE (8.8.22)
2022_PT-32.1_ COUNTY UNINCORPORATED RESERVOIR
2022_PT-32.1_ COUNTY UNINCORPORATED PLANNING

Lumpkin County Schools
56 Indian Drive
Dahlonega, Georgia 30533
706-864-3611

Superintendent
Dr. Rob Brown

Associate Superintendent
Sharon Head

Board Members
Bobby Self, Chairman
Jim McClure
Lynn Sylvester
Craig Poore
Mera Turner

August 8, 2022

Mr. Chris Dockery, Chairman
Lumpkin County Board of Commissioners
99 Courthouse Hill, Suite H
Dahlonega, GA 30533

Dear Mr. Dockery:

The Lumpkin County Board of Education met on Monday, August 8th, 2022 at 6:00PM in the Board of Education meeting room located at 56 Indian Drive. On the agenda, the BOE set the 2022 Maintenance and Operations Millage Rate for the Lumpkin County School System FY23 budget at the rollback rate of 14.710 mills.

Sincerely,

Dr. Rob Brown, Superintendent
Lumpkin County Schools

RB/ccd

PT-35 (Rev 01/20)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2022

Please provide a copy of this form to your county's Clerk of Superior Court.

http://www.dor.ga.gov

COUNTY: Lumpkin

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
2	**Incorporated**		X	14.289	3.008			11.280	0.000	11.2
1	**Unincorporated**	X		14.289	3.008	1.892		9.389	0.000	9.3
0	**School - Countywide**	X	X	14.710	0.000			14.710	0.000	14.7
	List Special Service Districts:									
1	Reservoir Tax District	X		0.206		0.000		0.206	0.000	0.2
								0.000	0.000	0.0
1	Planning Tax District	X		0.452		0.000		0.452	0.000	0.4
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
								0.000	0.000	0.0
	CID/BID:									
								0.000		0.0
								0.000		0.0
								0.000		0.0
								0.000		0.0

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2022

8/23/2022

Date **Chairman, Board of County Commissioners**

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	LUMPKIN	TAXING JURISDICTION:	INCORPORATED

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	215,950,773	43,028,871	4,291,661	263,271,305
PERSONAL	24,084,197		106,782	24,190,979
MOTOR VEHICLES	769,140		(33,050)	736,090
MOBILE HOMES	50,925		(42)	50,883
TIMBER -100%			#VALUE!	
HEAVY DUTY EQUIP			#VALUE!	
GROSS DIGEST	240,855,035	43,028,871	4,365,351	288,249,257
EXEMPTIONS	36,732,554	53,638	2,284,081	39,070,273
NET DIGEST	204,122,481	42,975,233	2,081,270	249,178,984
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE:	11.556	2022 MILLAGE RATE:	11.280

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	204,122,481	
Net Value Added-Reassessment of Existing Real Property	RVA	42,975,233	
Other Net Changes to Taxable Digest	NAG	2,081,270	
2022 Net Digest	CYD	249,178,984	(PYD+RVA+NAG)
2021 Millage Rate	PYM	11.556	PYM
Millage Equivalent of Reassessed Value Added	ME	1.993	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	9.563	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	9.563
2022 Millage Rate	11.280
Percentage Tax Increase	17.95%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors   Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner   Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is ___________

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party   Title   Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	LUMPKIN	TAXING JURISDICTION:	UNINCORPORATED

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,129,324,914	130,575,387	32,041,863	1,291,942,164
PERSONAL	33,478,738		4,080,006	37,558,744
MOTOR VEHICLES	12,347,430		(706,730)	11,640,700
MOBILE HOMES	4,289,702		80,803	4,370,505
TIMBER -100%	131,965		(131,965)	
HEAVY DUTY EQUIP	543,646		(136,314)	407,332
GROSS DIGEST	1,180,116,395	130,575,387	35,227,663	1,345,919,445
EXEMPTIONS	343,839,719	5,228	7,250,699	351,095,646
NET DIGEST	836,276,676	130,570,159	27,976,964	994,823,799
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE:	9.389		2022 MILLAGE RATE:	9.389

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	836,276,676	
Net Value Added-Reassessment of Existing Real Property	RVA	130,570,159	
Other Net Changes to Taxable Digest	NAG	27,976,964	
2022 Net Digest	CYD	994,823,799	(PYD+RVA+NAG)
2021 Millage Rate	PYM	9.389	PYM
Millage Equivalent of Reassessed Value Added	ME	1.232	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	8.157	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	8.157
2022 Millage Rate	9.389
Percentage Tax Increase	15.10%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors — Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner — Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is ___________

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party — Title — Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	LUMPKIN	TAXING JURISDICTION:	COUNTYWIDE SCHOOL

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,345,275,687	173,604,258	36,333,524	1,555,213,469
PERSONAL	57,562,935		4,186,788	61,749,723
MOTOR VEHICLES	13,116,570		(739,780)	12,376,790
MOBILE HOMES	4,340,627		80,761	4,421,388
TIMBER -100%	131,965		(131,965)	
HEAVY DUTY EQUIP	543,646		(136,314)	407,332
GROSS DIGEST	1,420,971,430	173,604,258	39,593,014	1,634,168,702
EXEMPTIONS	458,220,855	58,866	33,757,875	492,037,596
NET DIGEST	962,750,575	173,545,392	5,835,139	1,142,131,106
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE:	15.560	2022 MILLAGE RATE:	14.710

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	962,750,575	
Net Value Added-Reassessment of Existing Real Property	RVA	173,545,392	
Other Net Changes to Taxable Digest	NAG	5,835,139	
2022 Net Digest	CYD	1,142,131,106	(PYD+RVA+NAG)
2021 Millage Rate	PYM	15.560	PYM
Millage Equivalent of Reassessed Value Added	ME	2.364	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	13.196	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	13.196
2022 Millage Rate	14.710
Percentage Tax Increase	11.47%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors — Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner — Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is ___________

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

[✓] If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

[ ] If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

[signature] Superintendent 8/18/22

Responsible Party — Title — Date

Attachment: 2022 PT 32.1 Lumpkin County BOE (8.8.22) (2022 - 42 : Establish the 2022 Ad Valorem Tax Millage Rate)

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	LUMPKIN	TAXING JURISDICTION:	COUNTY UNINCORPORATED RESERVOIR

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,129,324,914	130,575,387	32,041,863	1,291,942,164
PERSONAL	33,478,738		4,080,006	37,558,744
MOTOR VEHICLES	12,347,430		(706,730)	11,640,700
MOBILE HOMES	4,289,702		80,803	4,370,505
TIMBER -100%	131,965		(131,965)	
HEAVY DUTY EQUIP	543,646		(136,314)	407,332
GROSS DIGEST	1,180,116,395	130,575,387	35,227,663	1,345,919,445
EXEMPTIONS	343,839,719	5,228	7,250,699	351,095,646
NET DIGEST	836,276,676	130,570,159	27,976,964	994,823,799
	(PYD)	**(RVA)**	**(NAG)**	**(CYD)**

2021 MILLAGE RATE:	0.244		2022 MILLAGE RATE:	0.206

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	836,276,676	
Net Value Added-Reassessment of Existing Real Property	RVA	130,570,159	
Other Net Changes to Taxable Digest	NAG	27,976,964	
2022 Net Digest	CYD	994,823,799	(PYD+RVA+NAG)
2021 Millage Rate	PYM	0.244	PYM
Millage Equivalent of Reassessed Value Added	ME	0.032	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	**RR - ROLLBACK RATE**	**0.212**	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	0.212
2022 Millage Rate	0.206
Percentage Tax Increase	**-2.83%**

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors　　　　　　　　Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner　　　　　　　　Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is ___________

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

[ ] If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

[ ] If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party　　　　　　　　Title　　　　　　　　Date

Attachment: 2022_PT-32.1_ COUNTY UNINCORPORATED RESERVOIR (2022 - 42 : Establish the 2022 Ad Valorem Tax Millage Rate)

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2022

COUNTY:	LUMPKIN	TAXING JURISDICTION:	COUNTY UNINCORPORATED PLANNING

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,129,324,914	130,575,387	32,041,863	1,291,942,164
PERSONAL	33,478,738		4,080,006	37,558,744
MOTOR VEHICLES	12,347,430		(706,730)	11,640,700
MOBILE HOMES	4,289,702		80,803	4,370,505
TIMBER -100%	131,965		(131,965)	
HEAVY DUTY EQUIP	543,646		(136,314)	407,332
GROSS DIGEST	1,180,116,395	130,575,387	35,227,663	1,345,919,445
EXEMPTIONS	343,839,719	5,228	7,250,699	351,095,646
NET DIGEST	836,276,676	130,570,159	27,976,964	994,823,799
	(PYD)	**(RVA)**	**(NAG)**	**(CYD)**

2021 MILLAGE RATE:	0.406	2022 MILLAGE RATE:	0.452

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	836,276,676	
Net Value Added-Reassessment of Existing Real Property	RVA	130,570,159	
Other Net Changes to Taxable Digest	NAG	27,976,964	
2022 Net Digest	CYD	994,823,799	(PYD+RVA+NAG)
2021 Millage Rate	PYM	0.406	PYM
Millage Equivalent of Reassessed Value Added	ME	0.053	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	0.353	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	0.353
2022 Millage Rate	0.452
Percentage Tax Increase	28.05%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors   Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner   Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is ___________

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

☐ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party   Title   Date