



CITY COUNCIL SPECIAL CALL MEETING

Beverly H. Burks – Mayor

Awet Eyasu

Laura Hopkins

Jamie Carroll

Debra Johnson

Ahmed Hassan

Mark W. Perkins

Robin Gomez – City Manager

AGENDA

Tuesday, June 22, 2021 10:00AM

A. CALL TO ORDER SPECIAL CALL MEETING

B. ROLL CALL

C. PUBLIC COMMENTS

D. OLD BUSINESS

E. NEW BUSINESS

E1) Presentation & Public Hearing to take comment on the proposed 2021 millage rate

F. ADJOURN SPECIAL CALL MEETING

CITY OF CLARKSTON

ITEM NO: E1

CLARKSTON CITY COUNCIL WORK SESSION

HEARING TYPE:
Work Session

BUSINESS AGENDA / MINUTES

ACTION TYPE:
DISCUSSION

MEETING DATE: JUNE 22, 2021

SUBJECT: Discuss Fiscal Year 2021 Proposed Advertised Millage Rate

DEPARTMENT: Administration

PUBLIC HEARING: YES NO

ATTACHEMENT: YES NO
Pages:

INFORMATION CONTACT: Robin I. Gomez
PHONE NUMBER: 678.409.9683

PURPOSE:

To Set the 2021 Advertised Millage (Tax) Rate.

NEED/ IMPACT:

The City of Clarkston received its first Valuation Report from DeKalb County in preparation for the Fiscal Year (FY) 2021 millage (tax) adoption process on May 25, 2021. Clarkston City Council received an analysis of the 2021 Net Tax Digest, the calculated millage rollback rate, and the recommended advertising millage rate at the May 25th Council Work Session.

DeKalb County has requested that our final adopted millage rate be concluded before July 2, 2021. The Council set a proposed advertised millage rate of 15.89 mills at the June 1, 2021 Council Meeting. This is the millage rate that will be advertised for public information. The proposed millage is not necessarily the same rate the Council will eventually adopt. The final adopted millage rate may be the same as the proposed (advertised) rate or lower than the proposed rate. The final millage rate adopted by the City Council may not be greater than the proposed (advertised) millage rate.

The Council must hold three public hearings if the proposed millage rate is greater than the millage rollback rate (14.557). The purpose of this meeting is to take public comment on the millage rate for consideration of the final adopted rate. There must be 5 days between the public hearings. Two meetings can be held on the same day with one starting prior to noon, scheduled for June 22, 2021, beginning at 10 am, and a second meeting that will begin at 6:30 pm, also on June 22, 2021.

The following represents the Clarkston millage rate history back to Fiscal Year (FY) 2010:

| FY | MILLAGE |
|------|---------|
| 2010 | 11.313 |
| 2011 | 14.00 |
| 2012 | 17.95 |
| 2013 | 17.95 |
| 2014 | 21.11 |
| 2015 | 17.11 |

| | |
|-------------|--------------------------------------------|
| 2016 | 15.89 |
| 2017 | 15.89 |
| 2018 | 15.89 |
| 2019 | 15.89 |
| 2020 | 15.89 |
| 2021 | 15.89 PROPOSED with ADOPTED FY 2021 |
| | 14.557 Proposed, Roll Back Rate |

At the Dec 1, 2020, Council Meeting, the Clarkston City Council adopted the FY 2021 General Fund budget (Total: \$6,790,423, property tax: \$3,351,801), that included the same proposed millage rate of 15.89 for the sixth (6th) consecutive year.

| | | |
|------------------|------------------|-------------------|
| Value of 1 mill: | 2019 - \$175,107 | 2020 - \$ 186,630 |
|------------------|------------------|-------------------|

| | | |
|-----------------------|-------------------|--------------------|
| Tax Digest increases: | 2018 to 2019: 24% | 2019 to 2020: 5.5% |
|-----------------------|-------------------|--------------------|

RECOMMENDATION:

Staff recommends setting the millage rate at the roll back rate of 14.557. The City Council will hold 2 two Public Hearings on Tuesday, June 22 at 10AM and 6:30PM. The third and final public hearing will be held in conjunction with the June 29th Council Meeting. The public will have three opportunities to provide their input.

PUBLIC HEARING TO ADOPT THE 2021 MILLAGE RATE



City of Clarkston
June 22, 2020

AGENDA

- Millage rate presentation and discussion
- Public Hearing
- Adopt resolution setting the final millage rate

Regular Meeting – June 29, 2021



Process



- The Council must hold three public hearings
 - ▣ June 22nd – 10:00 am Public Hearing
 - ▣ June 22nd - 6:30 pm Public Hearing
 - ▣ June 29th – 7:00 pm Regular Meeting

- The purpose of the meetings is to take public comment on the millage rate for consideration in setting the final adopted rate

- After the conclusion of the final Public Hearing, the Council will vote to adopt the final millage rate for 2021

FIRST...

A FEW DEFINITIONS



Appraised Value



The total estimated value of your property (land and building), as determined by the DeKalb County Tax Assessor's Office

Assessed Value



- Typically 40% of the Appraised total value
- You may have exemptions that will lower this amount even more, e.g.... Homestead and Over age 65

Tax Digest



- The value of all the property in an area
- Like your individual property, this figure is generally given at 40% of the total appraised value

What is a “mil”?

A property tax levy of \$1.00 per \$1,000 of taxable property value

So, if the rate is *10 mils*, then you would owe 10 dollars for every \$1,000 of the *assessed* value for your house.



Rollback Rate



The rollback rate is the millage rate that would raise the same amount of revenue as last year if applied to the current tax digest.

NOW FOR THE NUMBERS...



City of Clarkston

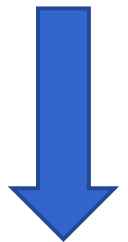
10 Year Gross Digest History



| | | |
|-------------|-----------------------------|---|
| 2011 | \$77,799,972 | ↓ |
| 2012 | \$70,278,203 | |
| 2013 | \$64,729,727 | |
| 2014 | \$70,738,477 | ↑ |
| 2015 | \$108,965,588 | |
| 2016 | \$147,124,307 | |
| 2017 | \$165,727,732 | |
| 2018 | \$166,859,487 | |
| 2019 | \$209,015,765 | |
| 2020 | \$220,526,478 | |
| 2021 | \$252,195,787, 13.9% | |

What's the Headline?

Clarkston lost 30% of its Gross Digest
between 2010 and 2013



Clarkston Gross Digest has increased
by 256% Between 2014 and 2021



➤ Increase due to Increased residential/commercial values

□ Residential Values up **19.60%**

▣ 2020 = 59,100,840

▣ 2021 = 70,684,509

□ Commercial Values up **13.96%**

▣ 2020 = 133,057,122

▣ 2021 = 151,634,618

Calculating the Millage Rate



| | |
|-----------------------|--------------------|
| Current Millage Rate | 15.890 |
| Proposed Millage Rate | <u>14.557</u> |
| Difference | -1.333 mils |
| | -8.4% |

1 Mil = 252,195.79

Calculating the Millage Rate



FY 21 TAX REVENUE

Real Property, Public Utility, Personal Property, Motor Vehicle

| | |
|------------------------------------|--------------------|
| ADOPTED BUDGET | \$3,770,384 |
| PREL DIGEST AT 15.89 MILLS | \$4,007,391 |
| PREL DIGEST AT 14.89 MILLS | \$3,755,195 |
| PREL DIGEST AT 14.557 MILLS | \$3,671,214 |

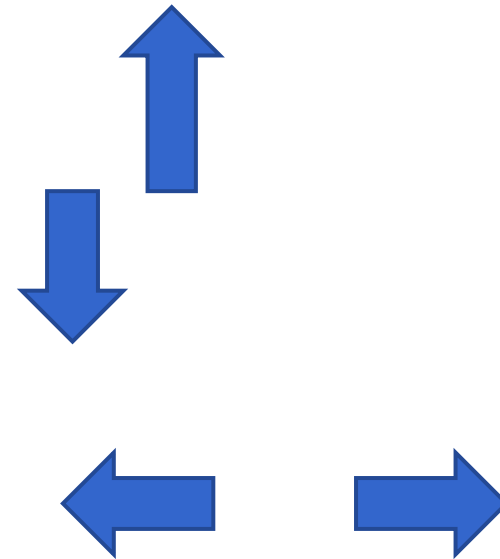
Millage Rate History



Fiscal Year

Millage Rate

| | |
|-------------|----------------------------------------|
| 2011 | 14.00 |
| 2012 | 17.95 |
| 2013 | 17.95 |
| 2014 | 21.11 |
| 2015 | 17.11 |
| 2016 | 15.89 |
| 2017 | 15.89 |
| 2018 | 15.89 |
| 2019 | 15.89 |
| 2020 | 15.89 |
| 2021 | 14.557 PROPOSED, ROLL BACK RATE |



Proposed Millage Rates of DeKalb Cities



| | | |
|-------------------------------|--------------|-----------------|
| □ Avondale Estates | 9.8 | (9.8) |
| □ Brookhaven | 2.74 | (2.74) |
| □ Chamblee | 6.4 | (6.25) |
| □ Decatur | 13.92 | () |
| □ Doraville | 10.451 | (10.0) |
| □ Dunwoody | 2.74 | (2.74) |
| □ Lithonia | 11.116 | (11.116) |
| □ Pine Lake | 22.2 | (21.53) |
| □ Stone Mountain | 22.0 | (22.0) |
| □ Clarkston (proposed) | 15.89 | (14.557) |

Increase In Net Digest DeKalb Cities



| | | |
|--------------------|---------------|----------------|
| □ Brookhaven | \$201.7 | Million |
| □ Chamblee | \$166.5 | Million |
| □ Decatur | \$101.5 | Million |
| □ Doraville | \$102.2 | Million |
| □ Dunwoody | \$473.1 | Million |
| □ Pine Lake | \$4.1 | Million |
| □ Lithonia | \$4.9 | Million |
| □ Stone Mountain | \$17.0 | Million |
| □ Avondale Estates | \$37.3 | Million |
| □ Clarkston | \$31.7 | Million |

SO.....

What does this mean for
the taxpayer?



How are my taxes computed?



| | |
|--------------------------|-----------------|
| Appraised Value | 75,000 |
| Assessed Value | 30,000 |
| Taxable Value | 30,000 |
| Divided by 1,000 | 30 |
| X Millage Rate | 14.557 |
| City Property Tax | \$436.71 |

How are my taxes computed?



| | |
|----------------------------|-----------------|
| Appraised Value | 100,000 |
| Assessed Value | 40,000 |
| Taxable Value | 40,000 |
| | |
| Divided by 1,000 | 40 |
| X Millage Rate | 15.89 |
| | |
| City Property Taxes | \$635.56 |

How are my taxes computed?

| | |
|----------------------------|-----------------|
| Appraised Value | 150,000 |
| Assessed Value | 60,000 |
| Taxable Value | 60,000 |
| | |
| Divided by 1,000 | 60 |
| X Millage Rate | 14.557 |
| | |
| City Property Taxes | \$873.42 |

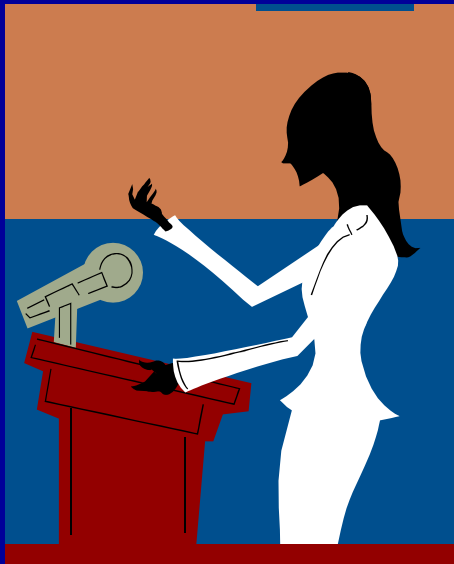
How are my taxes computed?



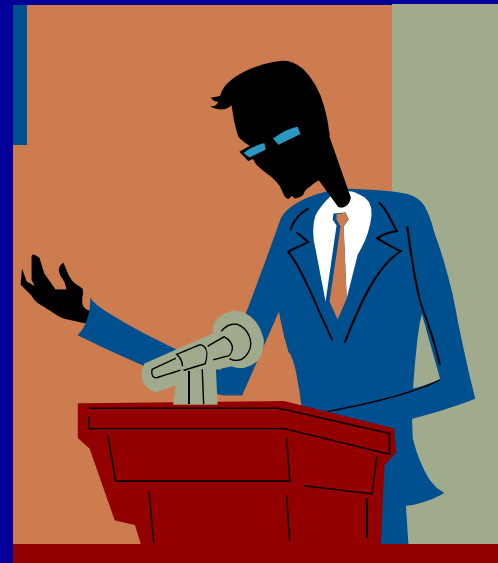
| | |
|----------------------------|-------------------|
| Appraised Value | 200,000 |
| Assessed Value | 80,000 |
| Taxable Value | 80,000 |
| | |
| Divided by 1,000 | 80 |
| X Millage Rate | 14.557 |
| | |
| City Property Taxes | \$1,164.56 |

PUBLIC HEARING

QUESTIONS - COMMENTS



Thank you!



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021

COUNTY: 002-DEKALB TAXING JURISDICTION: Clarkston

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

| DESCRIPTION | 2020 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2021 DIGEST |
|------------------|-------------|------------------------------------|---------------------------------|-------------|
| REAL | 206,233,472 | 21,149,004 | 10,017,158 | 237,399,634 |
| PERSONAL | 18,098,220 | | 235,875 | 18,334,095 |
| MOTOR VEHICLES | 703,880 | | (107,340) | 596,540 |
| MOBILE HOMES | 0 | | 0 | 0 |
| TIMBER -100% | 0 | | 0 | 0 |
| HEAVY DUTY EQUIP | 0 | | 0 | 0 |
| GROSS DIGEST | 225,035,572 | 21,149,004 | 10,145,693 | 256,330,269 |
| EXEMPTIONS | 4,509,094 | | (374,612) | 4,134,482 |
| NET DIGEST | 220,526,478 | 21,149,004 | 10,520,305 | 252,195,787 |
| | (PYD) | (RVA) | (NAG) | (CYD) |

2020 MILLAGE RATE: 15.890

2021 MILLAGE RATE: 15.890

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--------------------------------------------------------|---------------------------|---------------|-----------------|
| 2020 Net Digest | PYD | 220,526,478 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 21,149,004 | |
| Other Net Changes to Taxable Digest | NAG | 10,520,305 | |
| 2021 Net Digest | CYD | 252,195,787 | (PYD+RVA+NAG) |
| 2020 Millage Rate | PYM | 15.890 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 1.333 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2021 | RR - ROLLBACK RATE | 14.557 | PYM - ME |

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------|
| If the 2020 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 | 14.557 |
| | 2021 Millage Rate | 15.890 |
| | Percentage Tax Increase | 9.16% |

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 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 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 2021 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 2021 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

| Property Tax Digest 5/25/2021 PRELIM DIGEST REPORT | FINAL 07/28/2020 | PRELIM 05/25/2021 | Change | |
|-------------------------------------------------------|---------------------|----------------------|--------------------|--------------------|
| | 2020 40% Value | 2021 40% Value | % 2021 vs. 2020 | % of Tax Digest |
| RESIDENTIAL | | | | |
| R1-Improvements | 42,511,875 | 51,815,392 | 21.88% | |
| R3-Lots | 16,545,197 | 18,790,317 | 13.57% | |
| R4-Small Tracts | 39,960 | 78,800 | 97.20% | |
| R5-Large Tracts | - | - | | |
| RB-Boats | 3,808 | - | -100.00% | |
| Residential | 59,100,840 | 70,684,509 | 19.60% | 27.6% |
| COMMERCIAL | | | | |
| C1-Improvements | 93,101,403 | 111,915,784 | 20.21% | |
| C3-Lots | 7,781,264 | 7,839,502 | 0.75% | |
| C4-Small Tracts | 18,490,169 | 17,936,401 | -2.99% | |
| C5-Large Tracts | 6,580,300 | 6,972,740 | 5.96% | |
| CF-Furn/Fixt/Eqpt | 3,044,900 | 3,425,097 | 12.49% | |
| CI-Inventory | 3,671,843 | 3,382,054 | -7.89% | |
| CP-Freeport Inventory | 387,243 | 163,040 | | |
| Commercial | 133,057,122 | 151,634,618 | 13.96% | 59.2% |
| INDUSTRIAL | | | | |
| I1-Improvements | 14,456,640 | 16,712,726 | 15.61% | |
| I3-Lots | 2,725,636 | 2,060,711 | -24.40% | |
| I4-Small Tracts | 4,001,028 | 3,277,261 | -18.09% | |
| IF-Furn/Fixt/Eqpt | 2,670,558 | 2,717,215 | | |
| II-Inventory | 104,777 | 133,336 | | |
| IP-Freeport Inventory | 2,142,086 | 1,922,758 | | |
| Industrial | 26,100,725 | 26,824,007 | 2.77% | 10.5% |
| UTILITY | 6,073,005 | 6,590,595 | 8.52% | 2.6% |
| MOTOR VEHICLE | 703,880 | 596,540 | | 0.2% |
| Gross Digest | 225,035,572 | 256,330,269 | 13.91% | 100.0% |
| Exemptions: | | | | |
| M1-City Homestead | 4,509,094 | 4,134,482 | | |
| Total Exemptions | 4,509,094 | 4,134,482 | | |
| Net Digest | 220,526,478 | 252,195,787 | | |
| Net Adjusted Digest | 220,526,478 | 252,195,787 | 14.36% | |
| APPEALS | | | | |
| Net Adjusted Digest at Billing | 220,526,478 | 252,195,787 | | |

| Revenue Categories | | | | |
|----------------------------------------|----------------------------------------|--------------------------------------|----------------------------------|---------------------|
| 311190 - Other Real Property Tax | 311110 - Public Utility Prop Tax | 311390 - Personal Property Tax | 311310 - Motor Vehicle Tax | Total Revenue |
| \$ 823,347 | | | | \$ 823,347 |
| \$ 298,578 | | | | \$ 298,578 |
| \$ 1,252 | | | | \$ 1,252 |
| | | \$ - | | \$ - |
| | | \$ - | | \$ - |
| \$ 1,123,177 | \$ - | \$ - | \$ - | \$ 1,123,177 |
| \$ 1,778,342 | | | | \$ 1,778,342 |
| \$ 124,570 | | | | \$ 124,570 |
| \$ 285,009 | | | | \$ 285,009 |
| \$ 110,797 | | | | \$ 110,797 |
| | | \$ 54,425 | | \$ 54,425 |
| | | \$ 53,741 | | \$ 53,741 |
| | | \$ 2,591 | | \$ 2,591 |
| \$ 2,298,718 | \$ - | \$ 110,756 | \$ - | \$ 2,409,474 |
| \$ 265,565 | | | | \$ 265,565 |
| \$ 32,745 | | | | \$ 32,745 |
| \$ 52,076 | | | | \$ 52,076 |
| | | \$ 43,177 | | \$ 43,177 |
| | | \$ 2,119 | | \$ 2,119 |
| | | \$ 30,553 | | \$ 30,553 |
| \$ 350,386 | \$ - | \$ 75,848 | \$ - | \$ 426,233 |
| | \$ 104,725 | | | \$ 104,725 |
| | | | \$ 9,479 | \$ 9,479 |
| \$ 3,772,280 | \$ 104,725 | \$ 186,604 | \$ 9,479 | \$ 4,073,088 |
| \$ (65,697) | | | | \$ (65,697) |
| \$ 3,706,583 | \$ 104,725 | \$ 186,604 | \$ 9,479 | \$ 4,007,391 |
| \$ 3,351,801 | \$ 113,431 | \$ 177,311 | \$ 127,841 | \$ 3,770,384 |
| \$ 2,897,322 | \$ 104,725 | \$ 141,522 | \$ 148,898 | \$ 3,292,467 |

| ESTIMATED PROPERTY TAX REVENUES | | |
|---------------------------------|--------------|--------------|
| 15.89 | | |
| 15.89 mills for 2020 | \$ 3,504,166 | |
| 15.89 mills for 2021 | | \$ 4,007,391 |
| \$\$\$ revenue per mil | \$ 220,526 | \$ 252,196 |
| Final Budgeted Revenue | \$ - | \$ 3,770,384 |
| Final Actual Revenue | 2,878,101 | |
| Projected Budget Shortfall | \$ - | \$ 237,007 |
| Final Millage Rate | 15.89 | 15.89 |

2021 PRELIM DIGEST
2021 BUDGET
2020 ACTUAL REV

| Property Tax Digest 5/25/2021 PRELIM DIGEST REPORT | FINAL 07/28/2020 | PRELIM 05/25/2021 | Change | |
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| | 2020 40% Value | 2021 40% Value | % 2021 vs. 2020 | % of Tax Digest |
| RESIDENTIAL | | | | |
| R1-Improvements | 42,511,875 | 51,815,392 | 21.88% | |
| R3-Lots | 16,545,197 | 18,790,317 | 13.57% | |
| R4-Small Tracts | 39,960 | 78,800 | 97.20% | |
| R5-Large Tracts | - | - | | |
| RB-Boats | 3,808 | - | -100.00% | |
| Residential | 59,100,840 | 70,684,509 | 19.60% | 27.6% |
| COMMERCIAL | | | | |
| C1-Improvements | 93,101,403 | 111,915,784 | 20.21% | |
| C3-Lots | 7,781,264 | 7,839,502 | 0.75% | |
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| Revenue Categories | | | | |
|----------------------------------------|----------------------------------------|--------------------------------------|----------------------------------|---------------------|
| 311190 - Other Real Property Tax | 311110 - Public Utility Prop Tax | 311390 - Personal Property Tax | 311310 - Motor Vehicle Tax | Total Revenue |
| \$ 754,277 | | | | \$ 754,277 |
| \$ 273,531 | | | | \$ 273,531 |
| \$ 1,147 | | | | \$ 1,147 |
| | | \$ - | | \$ - |
| | | \$ - | | \$ - |
| \$ 1,028,954 | \$ - | \$ - | \$ - | \$ 1,028,954 |
| \$ 1,629,158 | | | | \$ 1,629,158 |
| \$ 114,120 | | | | \$ 114,120 |
| \$ 261,100 | | | | \$ 261,100 |
| \$ 101,502 | | | | \$ 101,502 |
| | | \$ 49,859 | | \$ 49,859 |
| | | \$ 49,233 | | \$ 49,233 |
| | | \$ 2,373 | | \$ 2,373 |
| \$ 2,105,880 | \$ - | \$ 101,465 | \$ - | \$ 2,207,345 |
| \$ 243,287 | | | | \$ 243,287 |
| \$ 29,998 | | | | \$ 29,998 |
| \$ 47,707 | | | | \$ 47,707 |
| | | \$ 39,554 | | \$ 39,554 |
| | | \$ 1,941 | | \$ 1,941 |
| | | \$ 27,990 | | \$ 27,990 |
| \$ 320,992 | \$ - | \$ 69,485 | \$ - | \$ 390,477 |
| | \$ 95,939 | | | \$ 95,939 |
| | | | \$ 8,684 | \$ 8,684 |
| \$ 3,455,826 | \$ 95,939 | \$ 170,950 | \$ 8,684 | \$ 3,731,400 |
| \$ (60,186) | | | | \$ (60,186) |
| \$ 3,395,641 | \$ 95,939 | \$ 170,950 | \$ 8,684 | \$ 3,671,214 |
| \$ 3,351,801 | \$ 113,431 | \$ 177,311 | \$ 127,841 | \$ 3,770,384 |
| \$ 2,897,322 | \$ 104,725 | \$ 141,522 | \$ 148,898 | \$ 3,292,467 |

| ESTIMATED PROPERTY TAX REVENUES | | |
|---------------------------------|--------------|--------------|
| 15.89 | | |
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| \$\$\$ revenue per mil | \$ 220,526 | \$ 252,196 |
| Final Budgeted Revenue | \$ - | \$ 3,770,384 |
| Final Actual Revenue | 2,878,101 | |
| Projected Budget Shortfall | \$ - | \$ (99,170) |
| Final Millage Rate | 15.89 | 14.557 |

2021 PRELIM DIGEST
2021 BUDGET
2020 ACTUAL REV