

# Costs of Community Services

## Expenditures per \$1.00 in Revenue by Land Use

	Residential	Comm / Industrial	Agriculture
Appling	\$2.27	\$0.17	\$0.35
Carroll	\$1.27	\$0.30	\$0.57
Cherokee	\$1.59	\$0.12	\$0.20
Colquitt	\$1.28	\$0.45	\$0.80
Dooly	\$2.04	\$0.50	\$0.27
Grady	\$1.72	\$0.10	\$0.38
Hall	\$1.25	\$0.66	\$0.22
Jones	\$1.23	\$0.65	\$0.35
Union	<u>\$1.13</u>	<u>\$0.43</u>	<u>\$0.72</u>
Averages	\$1.53	\$0.38	\$0.43

# Camden – Local Costs for Education

Camden County Cost per Student						
Compared to Revenue Per Household						
School millage rate			0.01525			
School Budget - local share			\$33,800,000			
# of students - school system			9,101			
<b>Local cost per student</b>			<b>\$3,714</b>		<b>Tax Base Growth</b>	
Residential to Total Digest			72%		<b>100%</b>	<b>72%</b>
					Amount	
			<u>Actual</u>	<u>Needed Break-Even</u>	<u>Break-even</u>	
House <u>Avg</u> Assessed Value			<b>\$195,000</b>	<b>\$284,500</b>	<b>\$446,000</b>	
Assess ratio			<u>40%</u>	40%	40%	
Assessed value			\$78,000	\$113,800	\$178,400	
Less Homestead exemption			<u>-\$3,000</u>	<u>-\$3,000</u>	<u>-\$3,000</u>	
Equals taxable base			\$75,000	\$110,800	\$175,400	
Multiplied by mills			<u>0.01525</u>	<u>0.01525</u>	<u>0.01525</u>	
Equals prop tax			<b>\$1,144</b>	<b>\$1,690</b>	<b>\$2,675</b>	
Number of Households			20,032	20,032	20,032	
<b>Ratio of Households / Students</b>			<b>2.20</b>	<b>2.20</b>	<b>1.00</b>	
Prop tax at House to Student ratio			\$2,517	\$3,719	\$2,675	
Amount needed per student			\$3,714	\$3,714	\$2,674	
<b>Difference or Gap</b>			<b>-\$1,196</b>	<b>\$5</b>	<b>\$1</b>	

# Why It Matters

## Lee County - A Review of Growth in the Tax Base

**Millage Rates**

**13.99**

**12.43**

**2000**

**2022**

**Category**

[Valuation\[1\]](#)

**% of  
Total  
2000**

**%  
Change**

**Valuation**

**% of  
Total  
2022**

Residential

\$253,972,238

53%

**201%**

\$763,499,868

60%

Commercial

58,893,440

12%

**283%**

225,672,116

18%

Industrial

4,748,648

1%

**471%**

27,131,529

2%

Utilities

15,164,944

3%

**122%**

33,648,230

3%

Agriculture

47,350,507

10%

**61%**

76,317,807

6%

Gross Digest

\$478,167,736

-

**167%**

\$1,275,430,173

-

[\[1\] Valuation is stated at 40% of fair market value](#)

**County Incorporated Millage Rates**

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary



**Georgia Power**

# Why It Matters

<u>Spalding County - A Review of Growth in the Tax Base</u>					
<b>Millage Rates</b>	<b>9.7</b>		<b>16.138</b>		
	<b>2000</b>		<b>2020</b>		
<b>Category</b>	<u>Valuation[1]</u>	<b>% of Total 2000</b>	<b>% Change</b>	<b>Valuation</b>	<b>% of Total 2020</b>
Residential	\$433,736,589	37%	<b>121%</b>	\$960,426,521	51%
Commercial	240,901,130	20%	<b>77%</b>	426,063,592	22%
Industrial	191,834,805	16%	<b>14%</b>	218,729,636	12%
Utilities	30,689,351	3%	<b>19%</b>	36,607,798	2%
Agriculture	137,518,738	12%	<b>28%</b>	176,069,620	9%
Gross Digest	\$1,183,594,339	-	<b>61%</b>	\$1,901,442,820	-

[1] Valuation is stated at 40% of fair market value

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

# Why It Matters

<u>Bainbridge - A Review of Growth in the Tax Base</u>					
<b>Millage Rates</b>		<b>3.5</b>		<b>4.075</b>	
		<u>2000</u>		<u>2020</u>	
<b>Category</b>	<u>Valuation[1]</u>	<b>% of Total 2000</b>	<b>% Change</b>	<b>Valuation</b>	<b>% of Total 2020</b>
Residential	\$89,127,059	41%	<b>90%</b>	\$169,480,403	47%
Commercial	66,973,142	31%	<b>98%</b>	132,481,981	37%
Industrial	26,880,862	12%	<b>45%</b>	39,107,668	11%
Utilities	9,118,030	4%	<b>42%</b>	12,981,926	4%
Agriculture	1,338,354	1%	<b>-25%</b>	997,214	0%
Gross Digest	\$216,624,677	-	<b>67%</b>	\$362,611,154	-

[\[1\] Valuation is stated at 40% of fair market value](#)

Source: Georgia Department of Revenue - Tax Digest Consolidated Summary

# What to Do With All This

- Assess where you are
- Determine where you want to go
- **Types of Jobs & Industry**
- Does your plan match
- **Retail/Commercial Development strategies are different from industrial**

# Balanced Growth Summary

- Lowers stress on service delivery costs
- Improves local government financials
- Or improves quality of services
- Diversifies your tax base
- Duty to communicate

# Which Project is “Best”

- Aerospace = 25 jobs, average wage \$100,000, \$10 million investment, 4 new households
- Metal Fab = 100 jobs, average wage \$40,000, \$10 million investment, 20 new households