Dodge County FY2026 Millage Hearings

DODGE COUNTY

Board of Commissioners

Property Assessments and Reassessments---WHY?

- **Sales Ratio Study-** The State of Georgia mandated the annual Sales Ratio Study under Georgia Code Section 48-5-274 to act as a strict state-level audit on local county property tax digests. Converted by the Georgia Department of Audits & Accounts (DOAA) and used by the Department of Revenue, it serves two main purposes: equalizing state education funding across school districts and ensuring property assessment uniformity inside all 159 counties.
  - Because Georgia is a fractional assessment state where properties are legally taxed at exactly **40% of their true market value**,
- The study directly impacts and drives **Fair Market Values** on local tax digests through several core economic mechanics:
- If real estate market prices rise rapidly but the local tax assessors fail to update property records, the county's sales ratio drops significantly below the state-mandated acceptable range of **36% to 44%**
- When the audit reports a dipping sales ratio (e.g., values hitting 29% to 32% due to skyrocketing real estate prices), it proves that the county's recorded fair market values are severely outdated.
- The state leverages these metrics to **force the county to implement comprehensive, countywide reappraisals**
- This resets every resident's assessed property value closer to current actual market realities, occasionally resulting in large "sticker shock" valuation spikes.
- Without a ratio check, an assessor might leave outdated values on older homes while aggressively reappraising new developments, creating a scenario where two homes with an identical $300,000 real-world fair market value carry vastly different tax bills.
- The ratio study exposes these pockets of unfairness, legally forcing local appraisers to adjust whole property tiers upward or downward symmetrically to restore horizontal equity.

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Property Assessments and Reassessments---WHY?

- 2027 Changes:
  - **S.B. 33** (The HOME Act)-**The Rule:** Beginning in 2027, annual increases in the taxable assessed value of any property carrying a valid homestead exemption are **strictly capped at the rate of inflation**
    - The valuation cap only protects the current homeowner. The assessment will automatically reset to full fair market value upon a change of ownership or the completion of new construction. It explicitly **excludes commercial, rental, and investment properties**
    - **LHOST or FLOST- New local sales tax-**100% of the revenue generated by LHOST or FLOST must be applied directly toward funding local homestead exemptions, resulting in a direct rollback of property tax bills for primary homeowners

Services—Mandated or Unmandated

- Georgia counties must divide their budgets between **mandated services** (legally required by the Georgia Constitution or state statutes) and **unmandated services** (optional quality-of-life programs provided at the county's discretion
- **Mandated services take absolute financial priority.** A Georgia county cannot legally refuse to fund the County Jail or the Superior Court clerk's operations. If revenue drops, unmandated departments like recreation and library hours are scaled back first to safeguard mandatory programs.
- Georgia residents are surprised to learn that **Fire Protection and Emergency Medical Services (Ambulances) are unmandated** under state law.
- Georgia counties are mandated to manage environmental safety. However, local convenience drop-off centers remains completely unmandated
- Newly Mandated Services:
  - PTSD Insurance for public safety employees
  - Cancer Insurance for Firefighters
  - POAB contribution
  - Narcan in facilities

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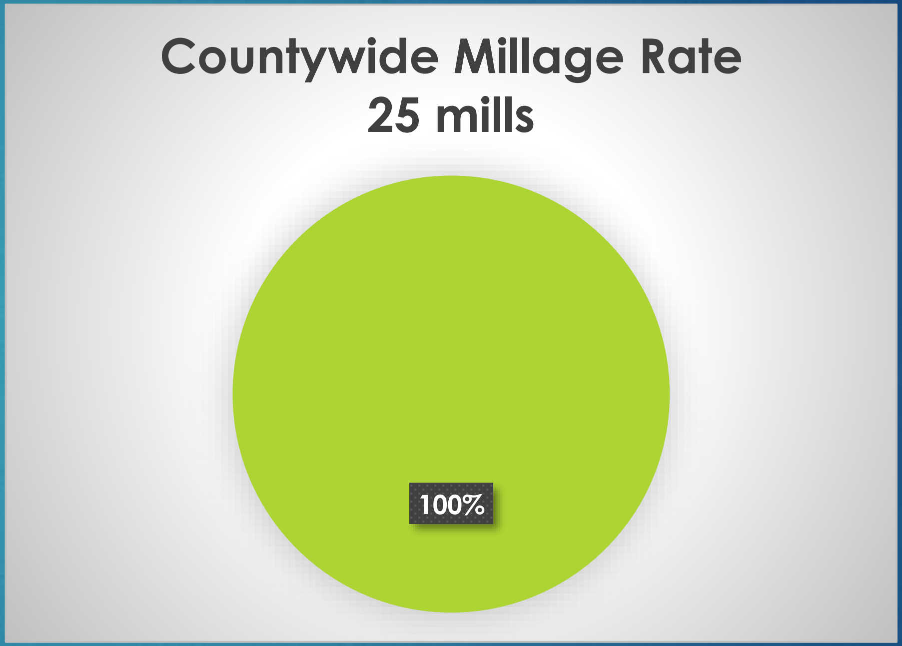
Services

Service Classification	Mandated Services (Required by State Law)	Unmandated Services (Discretionary / Optional)
Courts & Judicial	• Superior, Probate, and Magistrate Courts • Clerk of Superior Court • District Attorney & Public Defender • Juvenile Court system	• State Courts (optional based on county size) • Drug, Mental Health, or Accountability Courts • Legal Aid volunteer centers
Public Safety & Jail	• Office of the Constitutional Sheriff • County Jail operation & maintenance • Inmate medical care and meals	• County Police Departments (distinct from Sheriff) • Fire Protection / Fire Departments • Animal Control & shelters
Public Works & Infra	• Maintenance of county roads and bridges • Tax Digest mapping & GIS database tracking	• Solid Waste collection / Curbside trash pickup • Recycling & convenience dump centers
Records & Elections	• Board of Elections & voter registration • Real estate deeds and vital records management	• Passport acceptance facilities
Health & Human Services	• Funding local Public Health Departments • Funding Department of Family & Children Services (DFCS) • Coroner / Medical Examiner investigations	• Emergency Medical Services (EMS) / Ambulances • Senior Centers & senior transportation
Quality of Life & Dev.	• Tax Assessment (Board of Tax Assessors)	• Parks and Recreation facilities • Public Library systems • Zoning, code enforcement, & planning

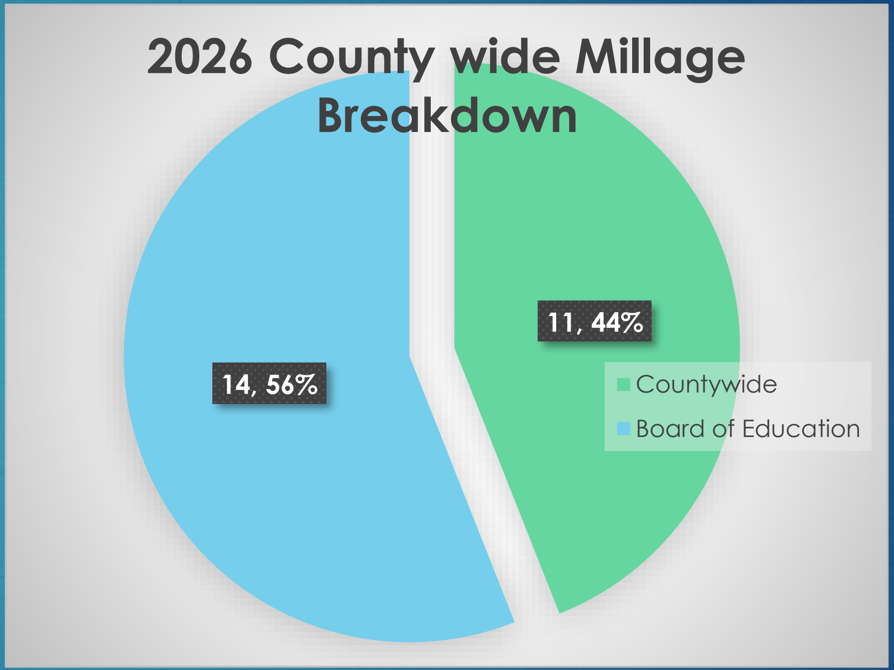
Proposed County Wide Millage (per tax bill)

- **The Proposed 2026 County Wide millage rate is 25 mills or 25 dollars per $1000.00 of AV value**



Proposed County Wide Millage (per tax bill)

- **Dodge County-** 11 mills or 11 dollars for every $1,000.00 of AV
- **Board of Education-** 14 mills or 14 dollars for every $1000.00 of AV



Budget Breakdown

Top 3 Revenue Classification Category	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Local Tax Revenue (Property, Sales/LOST, TAVT, Insurance)	$8,203,504.00 (65.1% of budget)	$9,021,771.34 (56.1% of budget)	$9,236,243.00 (59.4% of budget)	$10,262,811.00 (45.5% of budget)
Outside Grants & Reimbursements (State DOT, Transit, Salary Subsidy)	$1,352,234.00 (10.7% of budget)	$3,925,567.29 (24.4% of budget)	$3,053,445.61 (19.6% of budget)	$9,155,926.98 (40.6% of budget)
Operational Fees & Charges (EMS, Fines, Landfill, Court Fees)	$3,053,464.00 (24.2% of budget)	$3,133,161.12 (19.5% of budget)	$3,253,429.00 (20.9% of budget)	$3,145,798.00 (13.9% of budget)
Total Budgeted Inflow	$12,609,202.00	$16,080,499.75	$15,543,117.61	$22,564,535.98

Functional Spending Sector	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Public Safety & Emergency (Sheriff, Jail, EMS, Fire/EMA, E-911, Coroner)	$5,266,431.00	$5,532,670.08	$5,420,535.00	$5,994,374.00
Public Works & Sanitation (Roads & Bridges, Landfill/Sanitation)	$2,442,812.00	$4,668,012.21	$3,871,245.61	$10,394,544.00
General Government & Courts (BOC, Admin, Tax, Elections, Judicial Systems)	$2,231,103.00	$2,454,034.47	$2,536,929.00	$2,367,001.98
Health, Welfare & Culture (Health Dept, Senior Center, Transit, Recreation)	$666,854.00	$910,782.98	$868,410.00	$812,616.00

Actual Activity

Revenue Classification	YTD 2023 Actual	YTD 2024 Actual	YTD 2025 Actual
Local Tax Revenue (Property, LOST, TAVT, Insurance)	$8,970,394.00	$11,102,593.75	$6,989,950.49
Outside Grants & Reimbursements (State DOT, Transit, Salary Subsidy)	$1,863,655.00	$3,074,360.28	$3,439,073.44
Operational Fees & Service Charges (EMS, Fines, Landfill, Court Fees)	$2,374,691.00	$1,870,861.62	$3,999,560.66

Dodge County Expenditures by Major Function								
Major Category	FY 2023	%	FY 2024	%	FY 2025	%	2026 YTD*	%
Public Safety	$7,695,300	57.00%	$8,142,725	50.70%	$8,693,046	53.30%	$6,002,637	41.20%
Roads & Sanitation	$2,218,678	16.40%	$4,066,556	25.30%	$3,608,624	22.10%	$5,499,690	37.80%
General Government	$1,567,680	11.60%	$1,772,781	11.00%	$1,840,613	11.30%	$1,432,502	9.80%
Judicial / Courts	$1,055,813	7.80%	$1,142,506	7.10%	$1,140,071	7.00%	$833,902	5.70%
Transit	$251,553	1.90%	$336,030	2.10%	$397,523	2.40%	$287,621	2.00%
Recreation & Culture	$237,579	1.80%	$244,281	1.50%	$245,425	1.50%	$180,417	1.20%
Development / Planning	$203,264	1.50%	$175,684	1.10%	$177,595	1.10%	$114,295	0.80%
Health & Welfare	$121,390	0.90%	$123,642	0.80%	$150,560	0.90%	$83,348	0.60%
Community / Economic Services	$157,830	1.20%	$55,155	0.30%	$45,627	0.30%	$133,110	0.90%
Total	$13,509,087	100%	$16,059,360	100%	$16,299,083	100%	$14,567,521	100%

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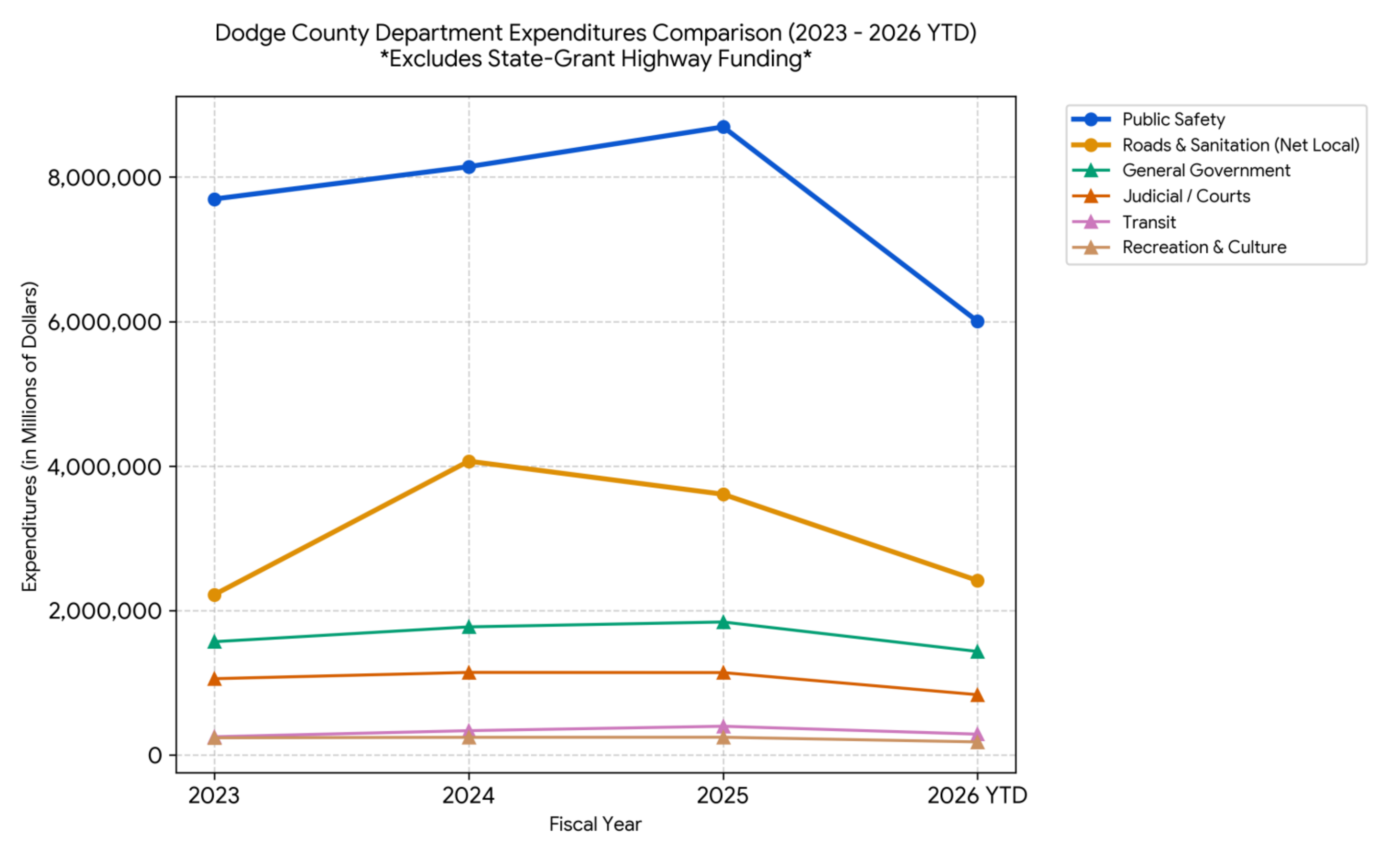
Actual Activity



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Fiscal Year 2027

- Operational Input Increases

- Utilities
- Supplies- office, medical, mechanical
- Fuel- Public Works, Sanitation, Sheriff, EMS, Fire
- Workforce
- Inmate Costs- Jail medical, food
- Insurance P&A
- Compliance

EXAMPLES

- Fuel

Fleet Department Line Item	2023 Actual	2024 Actual	2025 Actual	2026 Actual (Thru 08/30/2026)
Sheriff Fleet Fuel (3-3500-531270)	$115,967.25	$119,865.82	$108,634.75	$96,419.59
Roads Heavy Equipment Fuel (4-4000-531270)	$121,326.72	$113,417.49	$112,754.67	$110,956.04
Sanitation Route Fuel (4-4100-531270)	$112,477.84	$101,620.18	$76,124.05	$61,667.76
EMS Ambulance Fuel Reimbursements (3-3700-531270)	$0.00	$62,261.83	$57,599.12	$36,702.61
Fire & EMA Field Fuel (7-7030-523710)	$25,209.00	$39,072.24	$28,643.99	$19,661.37
Transit System Passenger Van Fuel (7-7150-531270)	$26,061.00	$28,407.55	$29,468.17	$23,771.38
Total Annual Fleet Fuel Outlays	**$402,674.26**	**$486,125.72**	**$414,472.01**	**$351,215.11**

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EXAMPLES

Utilities

- **The Courthouse & Annex -**Utilities jumped from **$62,238.00** in 2023 to **$78,874.54** in 2024 (+26.7%), stabilizing at **$76,906.03** in 2025. It sits at **$44,884.58** through mid-September 2026.
- **The County Jail -**Jail utilities have consistently spiked every single year, climbing from **$109,989.76** in 2023 to **$125,185.78** in 2024, and matching **$125,685.51** in 2025.

Employee Benefits

Employee Benefit Classification	2023 Actual Receipts	2024 Actual Receipts	2025 Actual Receipts	2026 YTD Actuals (Thru 08/30/2026)
🏥 Total Group Health Insurance	$910,230.14	$864,281.81	$862,949.60	$795,152.02
👴 Total Employee Retirement Contributions	$131,343.14	$133,267.35	$119,774.20	$132,683.08
🛡️ Total Worker's Compensation Claims	$95,302.30	$121,688.42	$101,234.33	$124,196.25
📊 Total Structural Benefit Overhead	$1,136,875.58	$1,119,237.58	$1,083,958.13	$1,052,031.35

Proposed Millage Increase

- CPI INDEX

- **2024 – 2.9%**
- **2025- 2.6%**
- **2026- 3.4%**
- **Total of 8.9% increase since last millage increase**
- **11 mills would increase taxable dollars by 8.47% over 2025**
  - Rollback rate 9.696 or $9.70 on the $1000.00 ASV
  - 11 mills would increase it by $1.30 on the $1000.00 ASV
  - The State requires it to be advertised as increases of %. 1.304/9.696= 13%

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QUESTIONS/ COMMENTS

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