



2025 Millage Rate

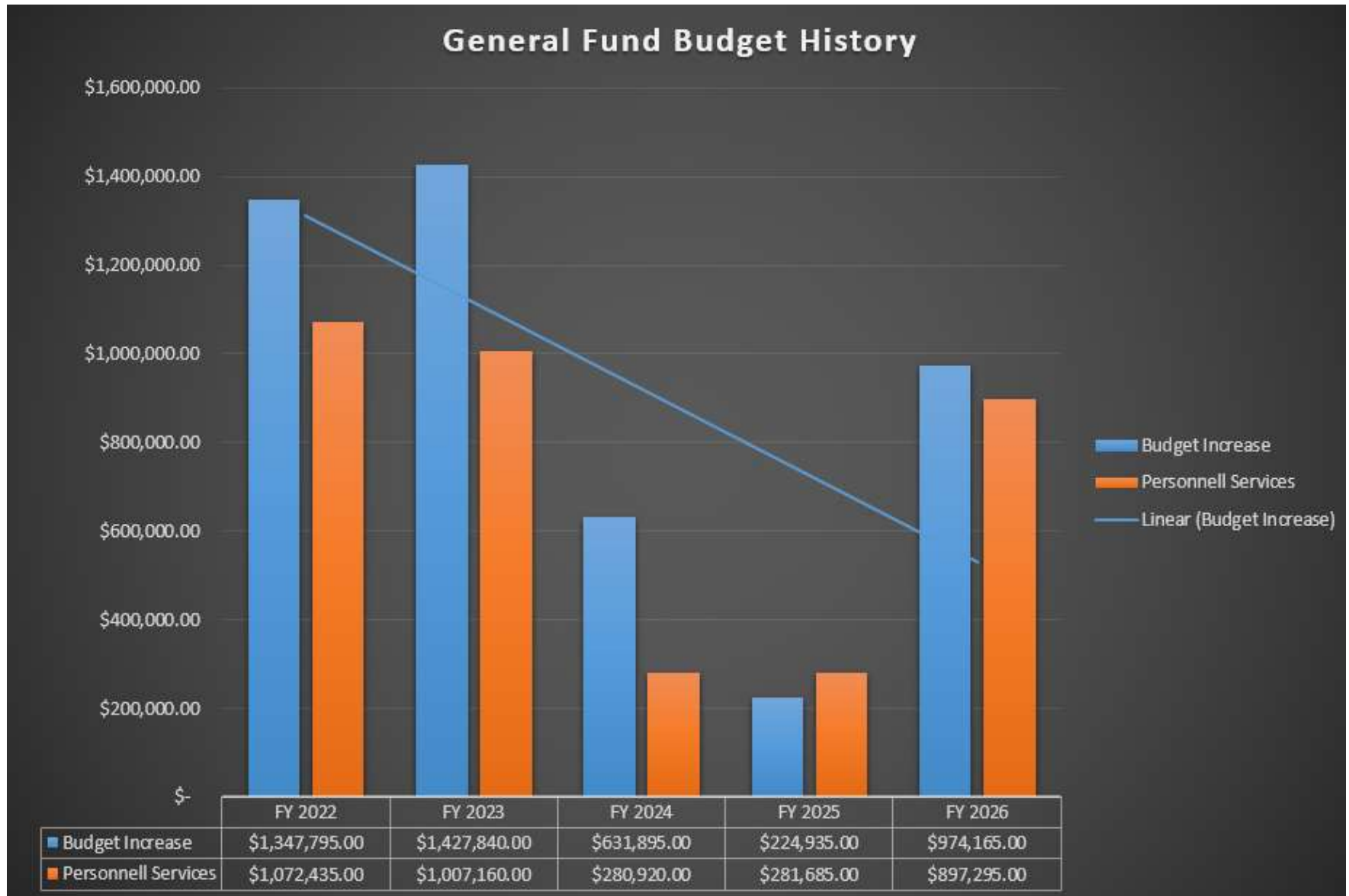
General Fund Budget History

- FY 2021 Budget \$12,349,360
- FY 2022 Budget \$13,697,155
 - Increase of \$1,347,795 from FY 2021
 - Millage rate dropped 1.487 unincorporated and 1.107 incorporated
- FY 2023 Budget \$15,124,995
 - Increase of \$1,427,840 from FY 2022
 - Millage rate dropped .013 unincorporated and .165 incorporated

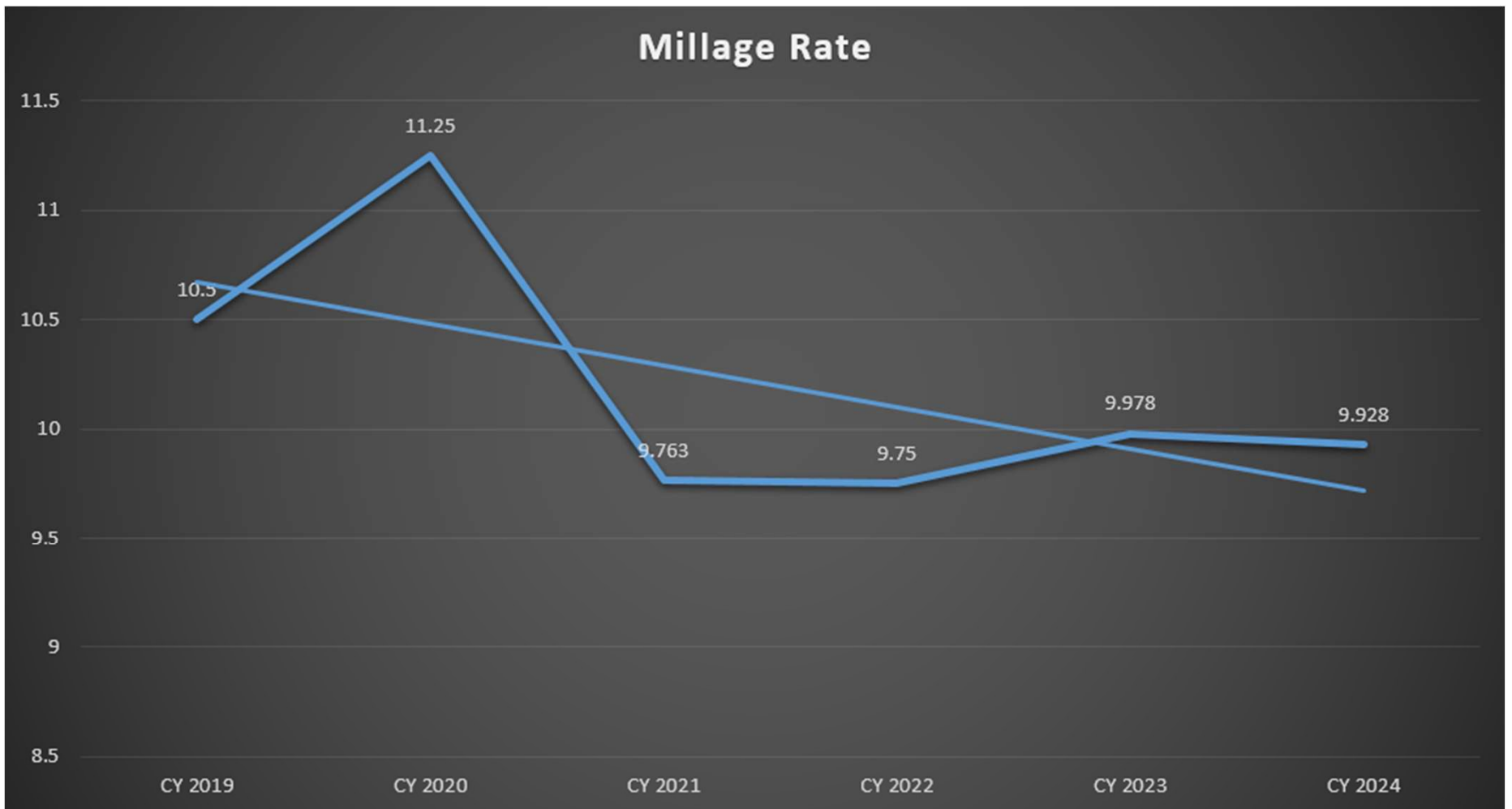
General Fund Budget History

- FY 2024 Budget \$15,756,890
 - Increase of \$631,895 from FY 2023
 - Millage rate increased .228 mills
- FY 2025 Budget \$15,981,825
 - Increase of \$224,935 from FY 2024
 - Millage rate dropped .05 unincorporated and .253 incorporated

General Fund Budget History



Millage Rate History



Tax Anticipation Note

- 2020 Elbert County Borrowed \$1,600,000
- 2021 Elbert County Borrowed \$3,921,468.84
- 2022 Elbert County Borrowed \$2,000,000
- 2023 Elbert County Borrowed \$999,050.68
- 2024 Elbert County Borrowed \$1,296,585.29

General Fund FY 2026 Budget

- Total FY 2026 Increase \$974,165
- Personnel Services \$894,295 increase (92%)
 - Salaries – Health Insurance – Workers Comp. Insurance – PTSD Insurance
- General and Administrative \$79,870 increase (8%)
 - Training and Education for SO and Detention – out housing for inmates – Software for cameras and new electronic devices for SO – increase in software fees and technical services – cost of utilities – on site and off site medical costs for inmates – Court interpreters – Court reporters

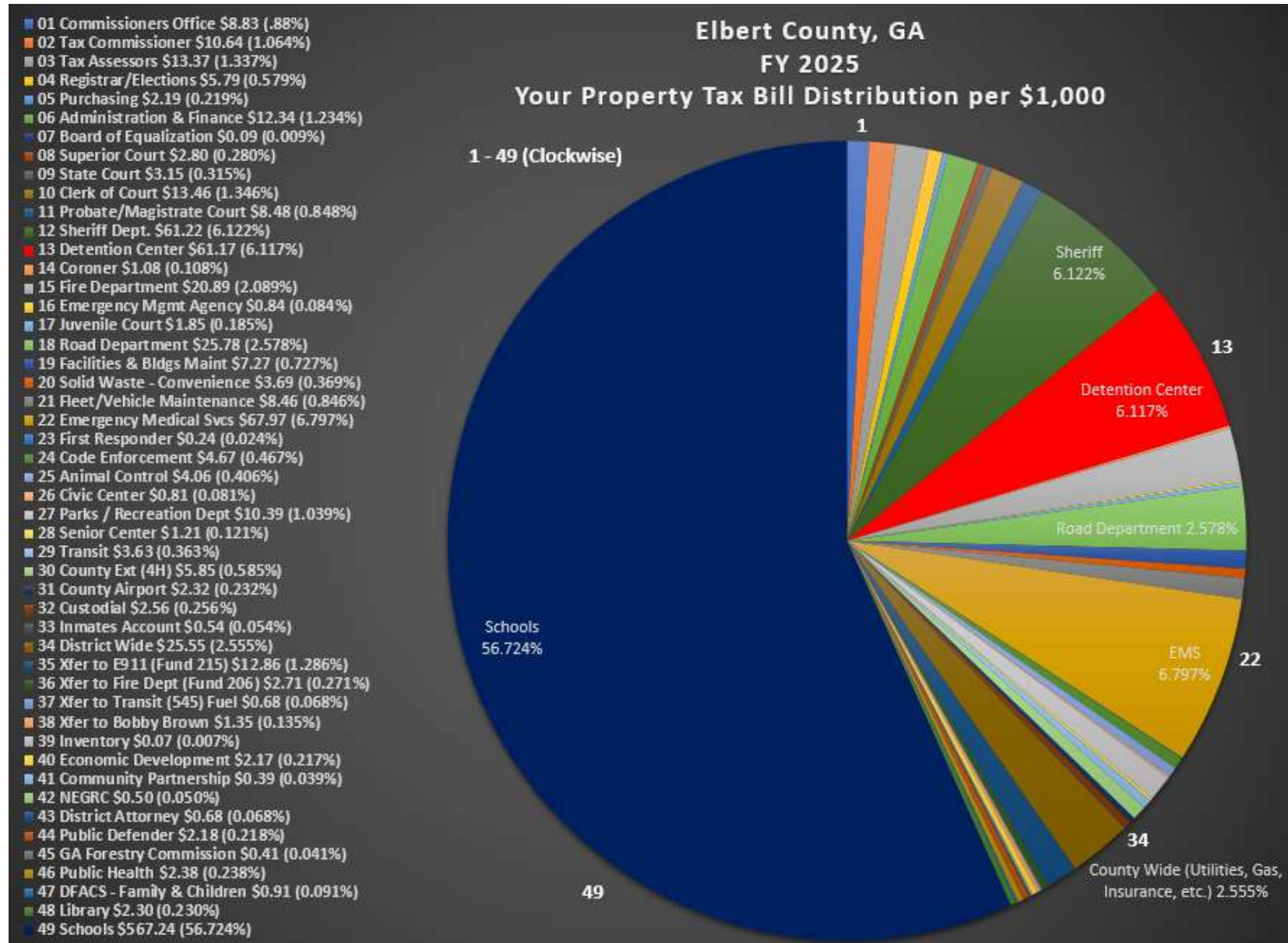
General Fund FY 2026 Budget

- Public Safety as a Whole \$559,630 increase (57%)
 - Sheriff Department – Detention Center– Animal Control– EMS – EMA
 - Fire Department
- Sheriff Department Increase \$210,300
 - \$177,200 Personnel – Cut \$18,400 part-time/postage/Body Cameras
- Detention Center Increase \$198,050
 - \$167,050 Personnel – Cut \$88,000 Part-time/Equipment/Building/Meals
- EMS Increase \$86,300
 - \$111,000 Personnel – Cut General & Admin \$24,700
- Animal Control Increase \$50,750
 - \$51,300 Personnel – Cut \$9,100 Part-time/General & Admin
- Sheriff Total Increase - \$459,100 (47.1% of Budget Increase)

Millage Rate

- Rollback Unincorporated – 9.696
- Rollback Incorporated – 9.960
 - Elbert County will be short \$473,581
- Current Unincorporated – 9.928
- Current Incorporated – 10.349
 - Elbert County will be short \$231,088
- Advertised Rate Unincorporated – 10.183
- Advertised Rate Incorporated – 10.604
 - Needed amount to meet budget

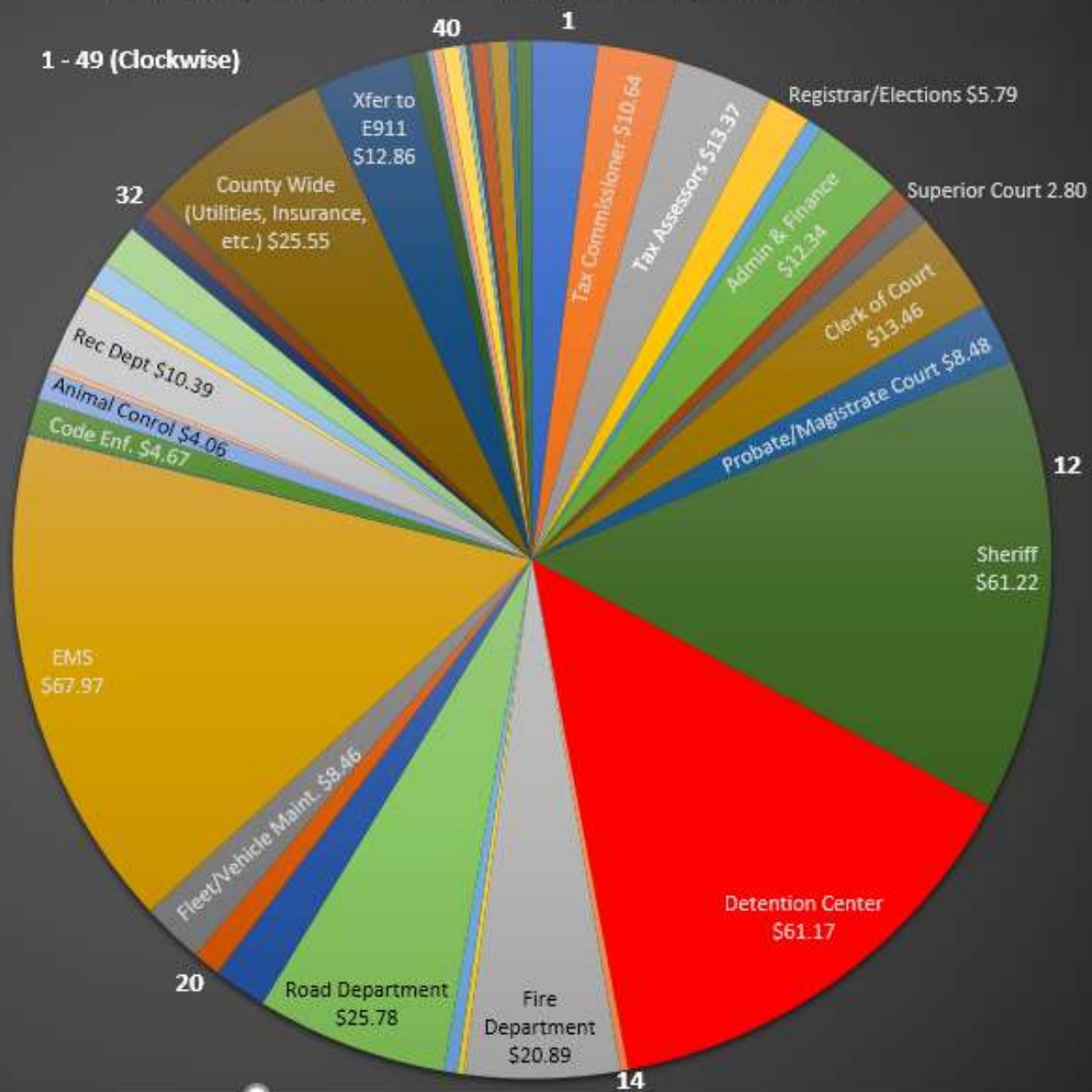
FY 2025 Property Tax Bill Distribution per \$1,000



FY 2025 Property Tax Bill Distribution per \$1,000

• EMS	\$67.97
• Detention Center	\$61.67
• Sheriff Department	\$61.22
• Road Department	\$25.78
• County Wide	\$25.55
• Fire Department	\$20.89
• Clerk of Court	\$13.46
• Probate/Magistrate	\$8.48
• Registrar/Elections	\$5.79
• Animal Control	\$4.06
• Transit	\$3.63
• Superior Court	\$2.80
• Public Health	\$2.38
• Senior Center	\$1.21
• EMA	\$0.84
• Elbert County School	\$567.24

Elbert County, GA FY 2025 Your Property Tax Bill Distribution per \$1,000



New Sales Tax for Elbert County

- FLOST - Floating Local Option Sales Tax
- FLOST was approved November 4, 2025 ballot



What is FLOST

- A new countywide sales tax to be used exclusively to provide property tax relief.
- It will be levied for 5 years at 1%
- County and cities must levy a property tax to be eligible.
- Elbert County will receive 100% of the funds

What does FLOST mean for tax payers??

- One penny per dollar added to purchases in Elbert County
- Funds must be used exclusively for property tax relief
- Each property tax bill must state the amount property tax has been reduced
- Elbert County will start collecting in CY 2026 and applied to 2027 property taxes



How much could this reduce my property taxes?

How much could this reduce my property taxes?

- Advertised Millage Rate is 10.183 (County Only)
\$225,000 appraised value (\$916.47) No exemptions
- EXAMPLE: Elbert County collects \$3,000,000 in FLOST during calendar year 2026
- \$3,000,000 is approximately 3.26 mills
- County only property taxes for tax year 2027 would be \$623.07
- Savings of \$293.40 on County property tax or 47.09%



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