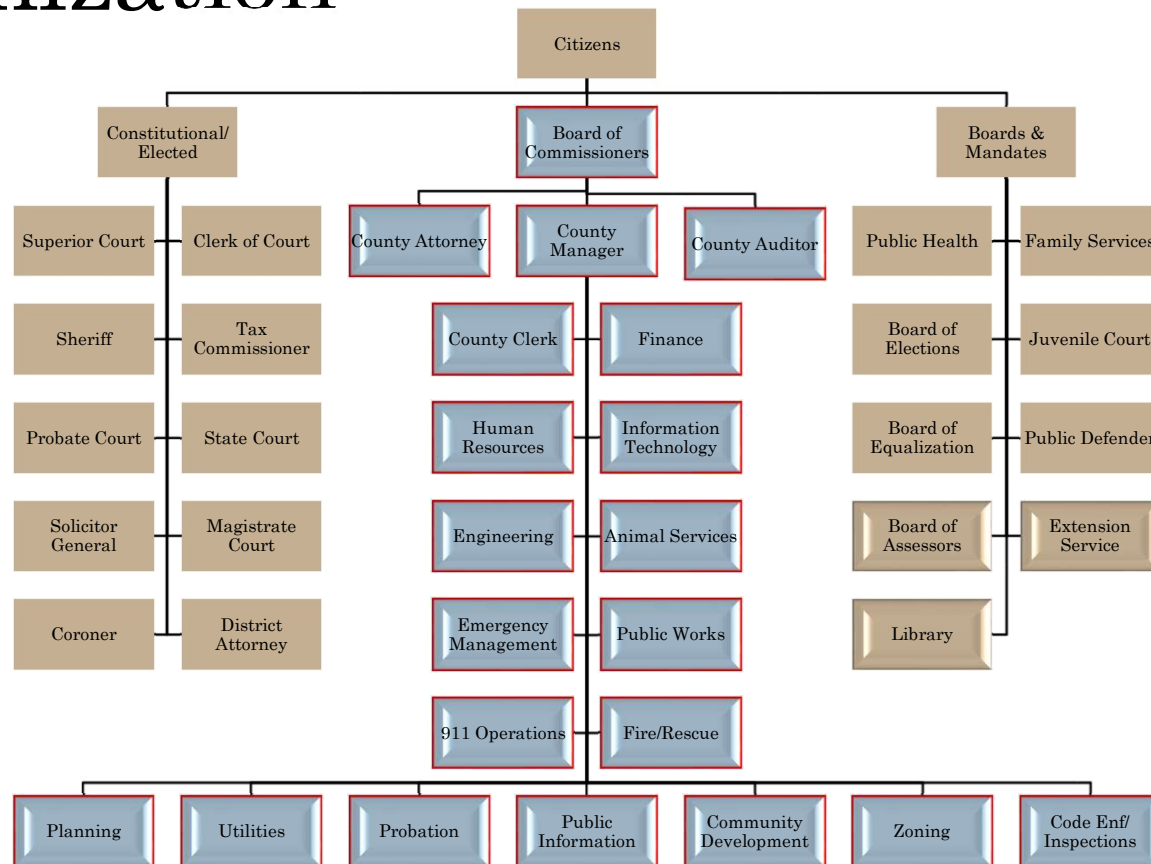


Lowndes County Board of Commissioners

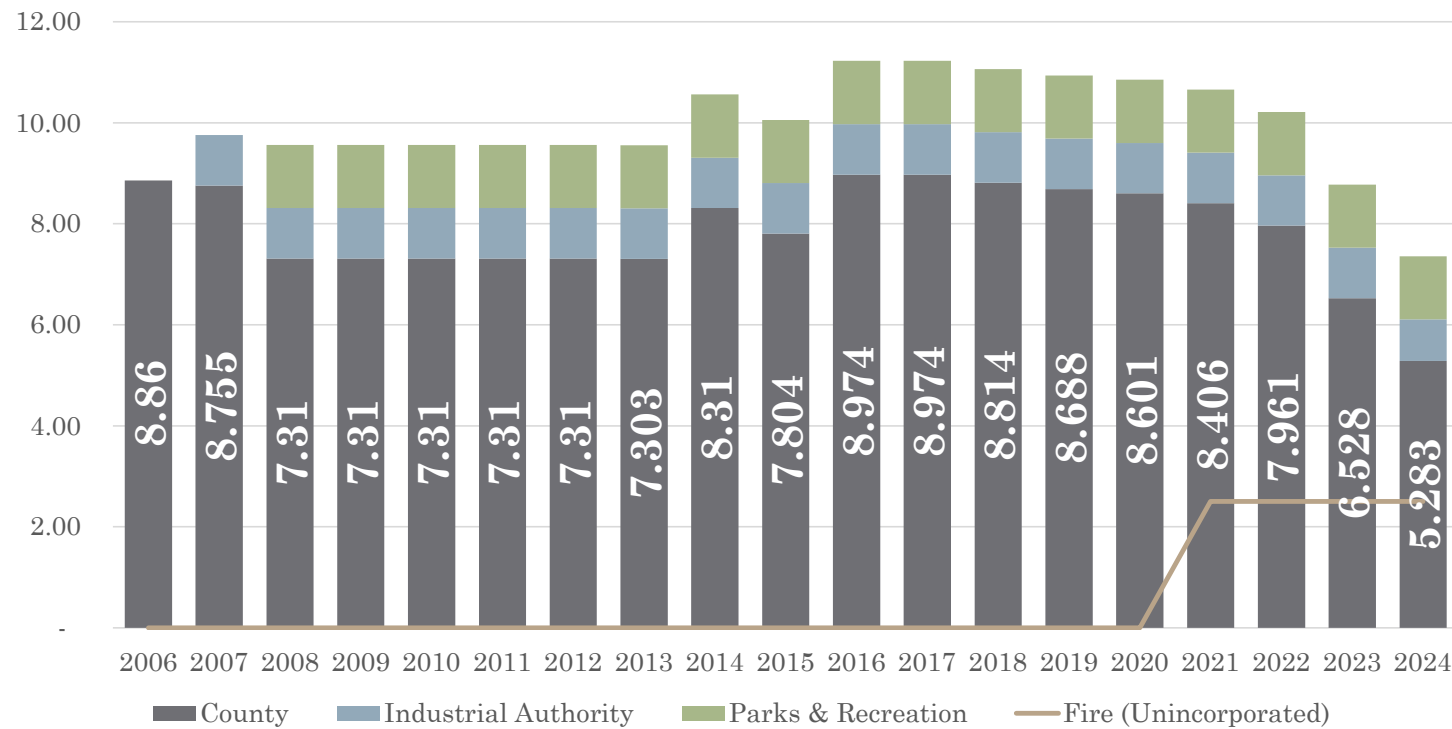
FY 2025 – 2026 Public Hearing on the Budget



Organization



Millage History



Budget Comparison by Fund

| | FY 2025 | FY 2026 | % Change |
|--------------------------|----------------|----------------|-----------------|
| General Fund | \$70,104,500 | \$73,928,500 | 5.45% |
| Special Revenue Funds | | | |
| Commissary | \$1,599,850 | \$1,597,532 | (0.14)% |
| Law Library | \$100,000 | \$100,000 | 0.00% |
| Accommodation Excise Tax | \$1,000,000 | \$1,000,000 | 0.00% |
| Intergovernmental Grants | \$1,356,518 | \$1,453,336 | 7.14% |
| Jail Operations | \$289,553 | \$306,366 | 5.81% |
| Drug Abuse Treatment | \$61,024 | \$61,012 | (0.02)% |
| Emergency Communications | \$4,340,634 | \$4,245,535 | (2.19)% |
| Victim/Witness | \$243,944 | \$244,751 | 0.33% |

Budget Comparison by Fund

| | FY 2025 | FY 2026 | % Change |
|------------------------|--------------|--------------|----------|
| Special Revenue Funds | | | |
| Special Services | \$2,363,393 | \$2,298,074 | (2.76)% |
| Fire Services | \$8,886,148 | \$7,997,363 | (10.00)% |
| Capital Projects Funds | | | |
| SPLOST VIII | \$31,500,000 | \$17,000,000 | (46.03)% |
| SPLOST IX | \$- | \$17,000,000 | 100.00% |
| TSPLOST | \$5,200,000 | \$5,200,000 | 0.00% |
| Public Roads – LMIG | \$1,300,000 | \$2,500,000 | 92.31% |
| Enterprise Funds | | | |
| Water/Sewer | \$10,114,102 | \$11,242,541 | 11.16% |
| Landfill | \$575,188 | \$577,465 | 0.40% |

Budget Comparison by Fund

| | FY 2025 | FY 2026 | % Change |
|--------------------------|---------------|---------------|----------|
| Enterprise Funds | | | |
| Tax Lighting Districts | \$475,150 | \$497,400 | 4.68% |
| Inspections & Permitting | \$751,978 | \$792,477 | 5.39% |
| Quiet Pines Golf Course | \$934,532 | \$853,096 | (8.71)% |
| Internal Service Funds | | | |
| Equipment Maintenance | \$3,528,764 | \$7,051,462 | 99.83% |
| Health Insurance | \$8,620,000 | \$8,133,500 | (5.64)% |
| Workers Compensation | \$495,000 | \$556,945 | 12.51% |
| Technology Fleet | \$945,150 | \$1,021,600 | 8.09% |
| All Funds | \$154,785,428 | \$165,658,955 | 7.02% |

General Fund Overview

| | FY 2025 | FY 2026 | % Change |
|---------------------|--------------|--------------|----------|
| Revenues | | | |
| Taxes | \$59,736,500 | \$62,779,000 | 5.09% |
| Licenses & Permits | \$12,000 | \$10,000 | (16.67)% |
| Intergovernmental | \$637,000 | \$634,500 | (0.39)% |
| Charges for Service | \$4,737,000 | \$4,807,000 | 1.48% |
| Fines & Forfeitures | \$2,325,000 | \$2,675,000 | 15.05% |
| Miscellaneous | \$1,572,000 | \$1,372,000 | (12.72)% |
| Total Revenues | \$69,019,500 | \$72,277,500 | 4.72% |

General Fund Overview

| | FY 2025 | FY 2026 | % Change |
|-----------------------|--------------|--------------|----------|
| Expenditures | | | |
| General Government | \$13,003,697 | \$12,608,097 | (3.04)% |
| Judicial | \$8,405,200 | \$8,338,275 | (0.80)% |
| Public Safety | \$29,103,368 | \$30,785,501 | 5.78% |
| Public Works | \$8,441,319 | \$8,777,168 | 3.98% |
| Health & Welfare | \$944,984 | \$919,213 | (2.73)% |
| Culture & Recreation | \$5,460,902 | \$6,310,902 | 15.57% |
| Housing & Development | \$3,512,000 | \$4,162,000 | 18.51% |
| Total Expenditures | \$68,871,470 | \$71,901,156 | 4.40% |

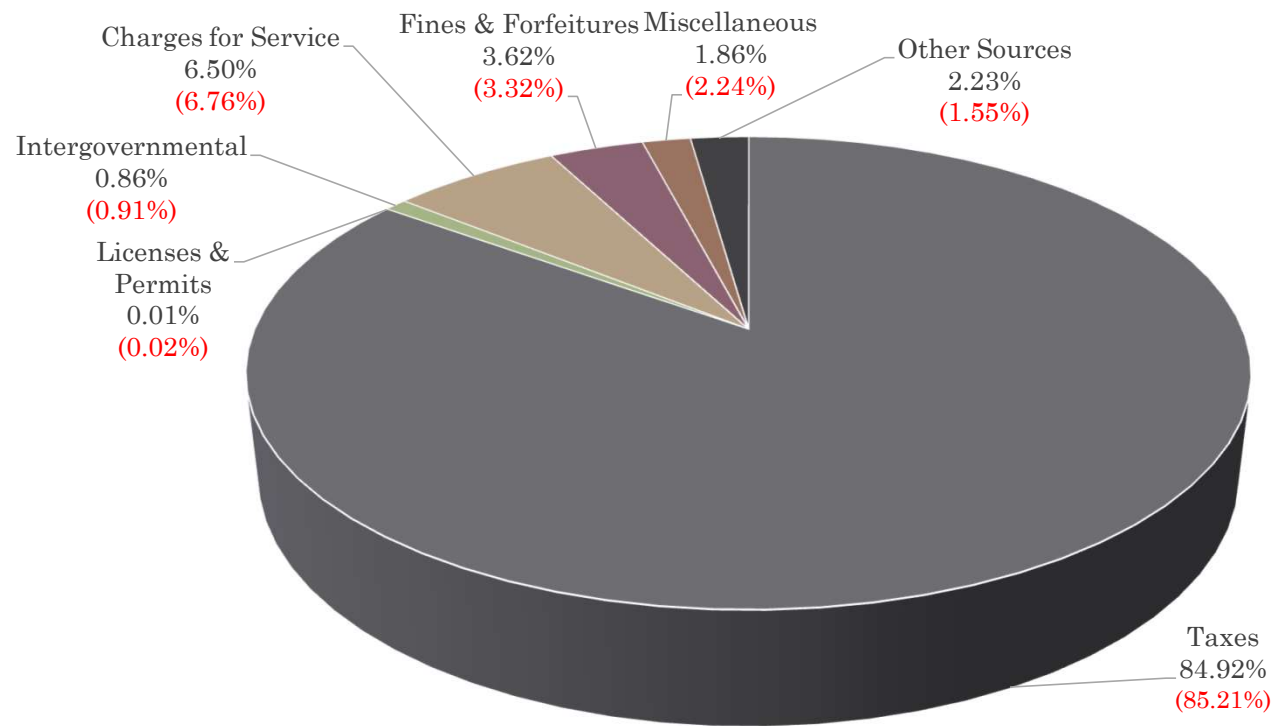
General Fund Overview

| | FY 2025 | FY 2026 | % Change |
|---|---------------|---------------|----------|
| Excess (Deficit) of Revenues Over Expenditures | \$148,030 | \$376,344 | 154.23% |
| Other Sources | \$1,085,000 | \$1,651,000 | 52.17% |
| Other Uses | \$(1,233,030) | \$(2,027,344) | 64.42% |
| Net General Fund | \$- | \$- | |

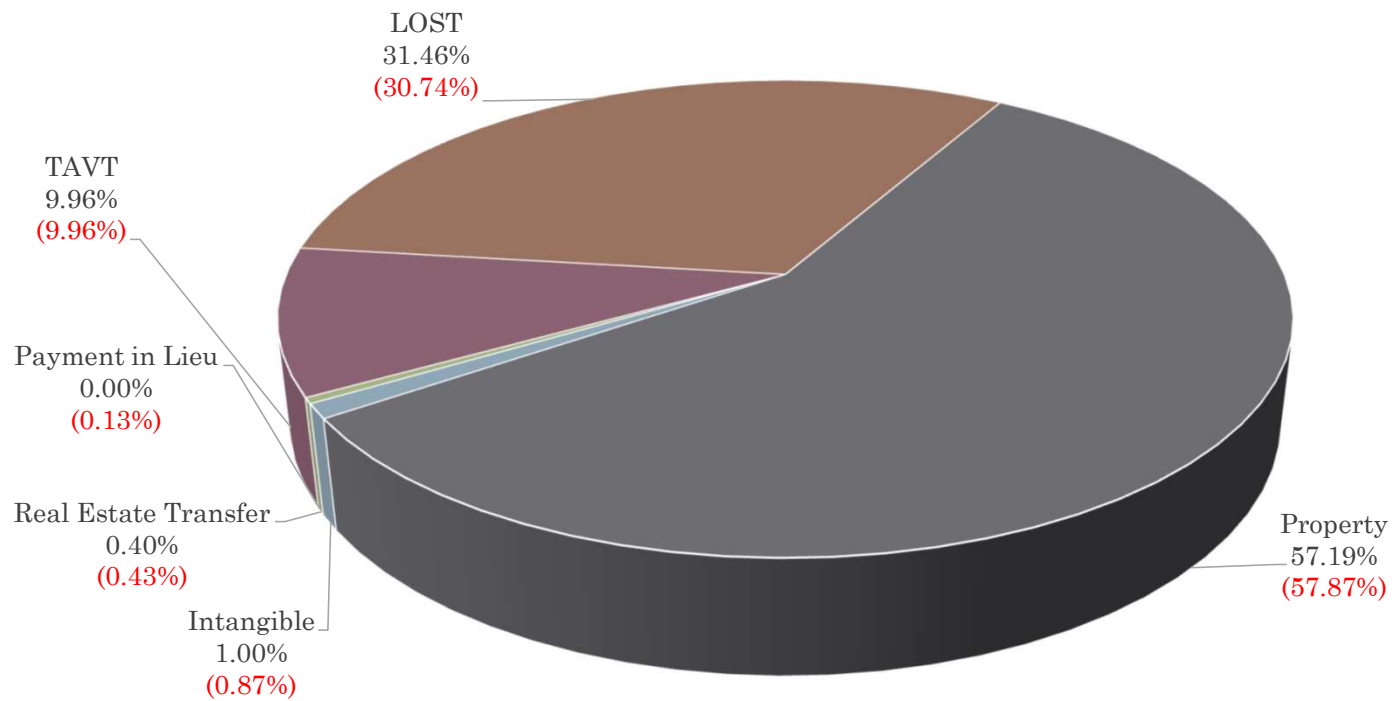
Budget Highlights

- Budget based on no growth in property taxes
- Slowdowns with most revenue sources
- Sales tax, TAVT and interest revenue remain strong
- Improved but still high vacancy rate for personnel – all vacant positions unfunded
- No new positions included
- Minor COLA included
- Increasing costs for maintenance and depreciation through acquisition and improvements
- ABM Project – Seeing some savings in energy and anticipation of Water/Sewer project going live

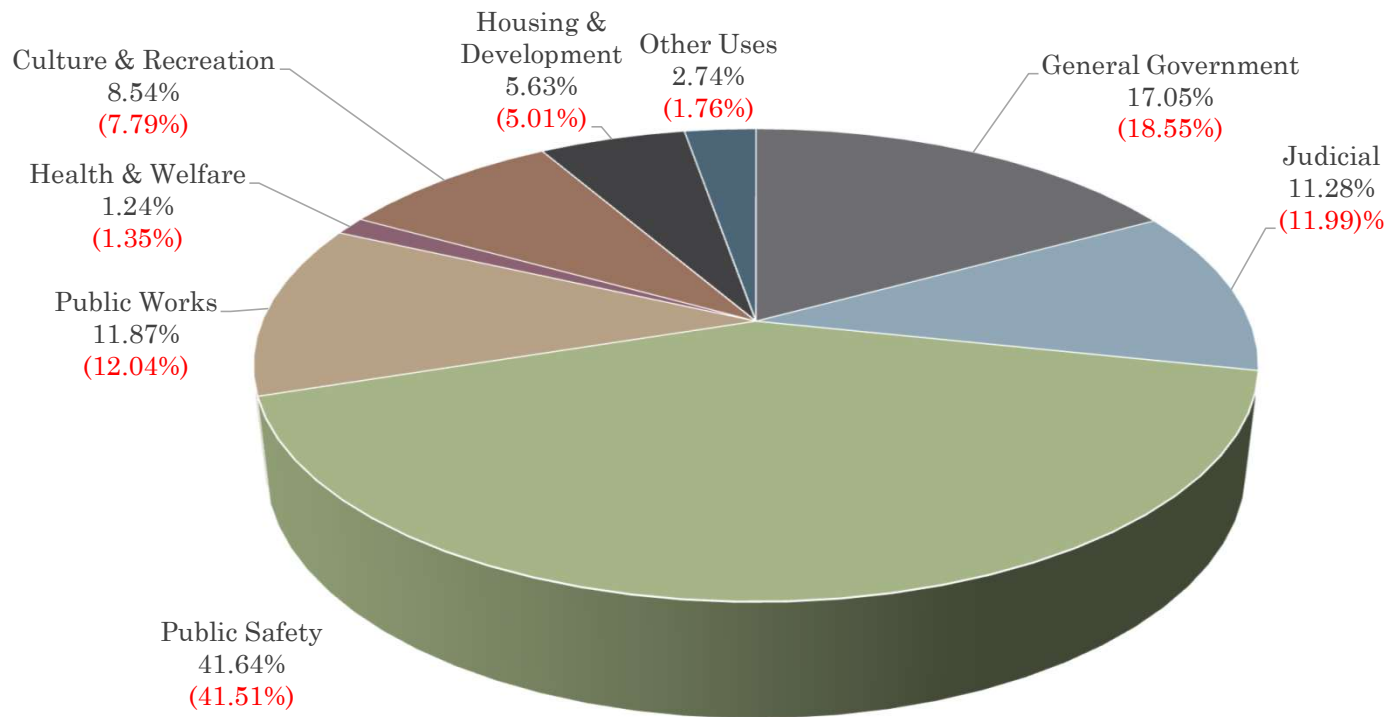
General Fund Revenues



General Fund Tax Revenues



General Fund Expenditures



Where does your money go?

| Where does your \$1 go.... | FY 2025 | FY 2026 | Change |
|---|---------|---------|----------|
| Board of Commissioners and Administration | \$0.09 | \$0.09 | \$- |
| Election Services | \$0.01 | \$0.01 | \$- |
| Tax Commissioner | \$0.02 | \$0.02 | \$- |
| Board of Assessors | \$0.03 | \$0.03 | \$- |
| Engineering Services | \$0.02 | \$0.02 | \$- |
| Contingency | \$0.01 | \$0.01 | \$- |
| Court Services | \$0.12 | \$0.13 | \$0.01 |
| Sheriff's Office | \$0.36 | \$0.36 | \$- |
| Animal Services | \$0.02 | \$0.02 | \$- |
| Emergency Medical Services | \$0.02 | \$0.02 | \$- |
| Other Public Safety | \$0.05 | \$0.02 | \$(0.03) |
| Public Works | \$0.11 | \$0.12 | \$0.01 |
| Industrial Authority | \$0.05 | \$0.05 | \$- |
| Recreation Authority | \$0.06 | \$0.07 | \$0.01 |
| Other (Includes outside agencies) | \$0.03 | \$0.03 | \$- |

Questions & Comments