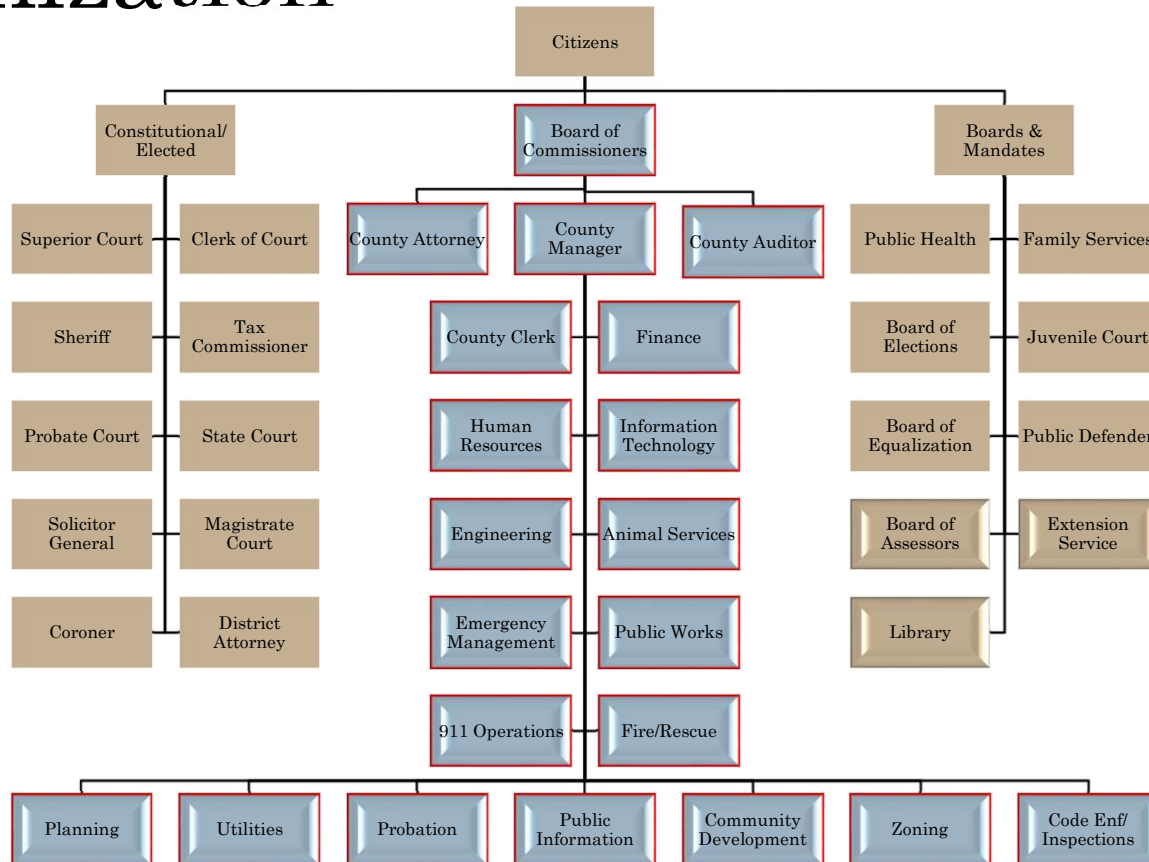


Lowndes County Board of Commissioners

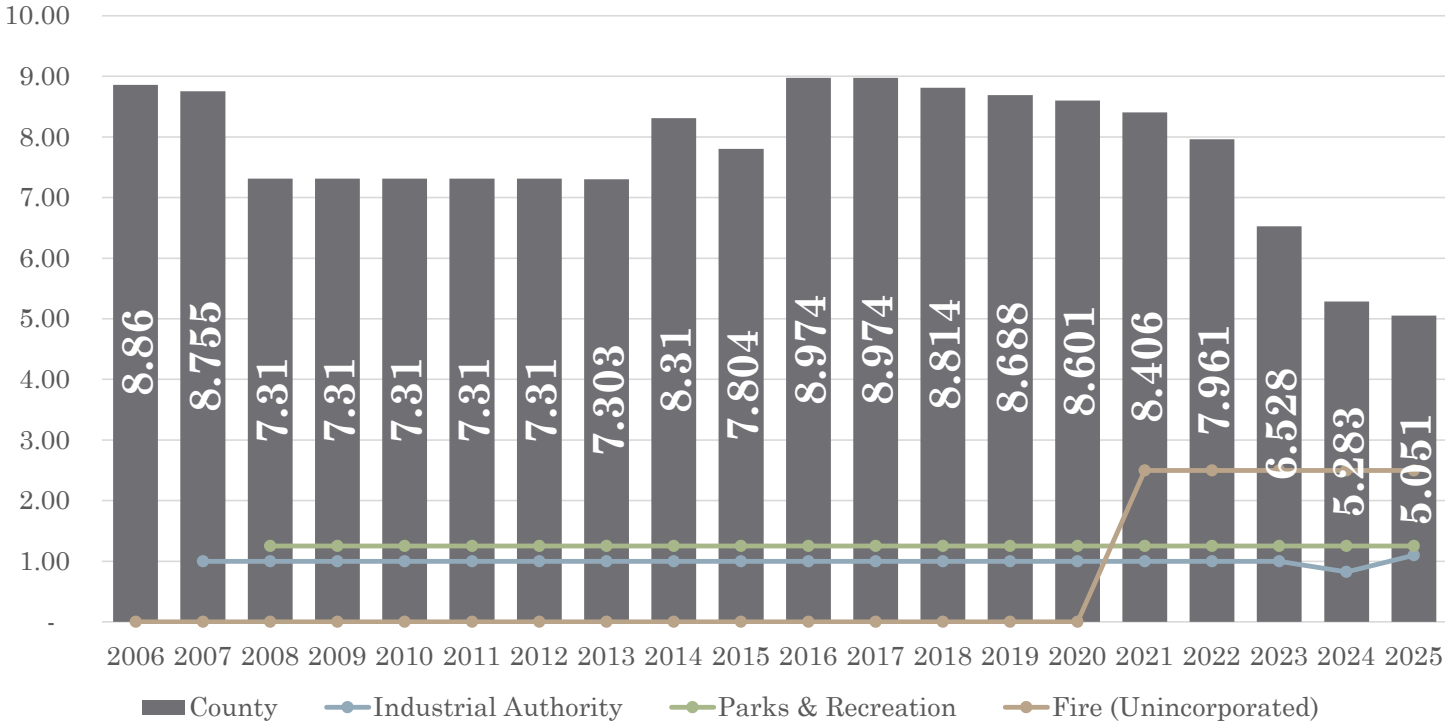
FY 2026 – 2027 Public Hearing on the Budget



Organization



Millage History



Budget Comparison by Fund

	FY 2026	FY 2027	% Change
General Fund	\$73,928,500	\$74,455,350	0.71%
Special Revenue Funds			
Commissary	\$1,597,532	\$1,645,550	3.01%
Law Library	\$100,000	\$100,000	0.00%
Accommodation Excise Tax	\$1,000,000	\$900,000	(10.00)%
Intergovernmental Grants	\$1,453,336	\$1,452,643	(0.05)%
Jail Operations	\$306,366	\$305,159	(0.39)%
Drug Abuse Treatment	\$61,012	\$60,928	(0.14)%
Emergency Communications	\$4,245,535	\$4,480,290	5.53%
Victim/Witness	\$244,751	\$190,500	(22.17)%

Budget Comparison by Fund

	FY 2026	FY 2027	% Change
Special Revenue Funds			
Special Services	\$2,298,074	\$2,375,158	3.35%
Fire Services	\$7,997,363	\$8,147,233	1.87%
Tree Bank Fund	\$-	\$75,000	100.00%
Capital Project Funds			
SPLOST VIII	\$17,000,000	\$25,000,000	47.06%
SPLOST IX	\$17,000,000	\$34,000,000	100.00%
TSPLOST	\$5,200,000	\$5,300,000	1.92%
Public Roads – LMIG	\$2,500,000	\$2,500,000	0.00%

Budget Comparison by Fund

	FY 2026	FY 2027	% Change
Enterprise Funds			
Water/Sewer	\$11,242,541	\$11,306,403	0.57%
Landfill	\$577,465	\$569,997	(1.29)%
Tax Lighting Districts	\$497,400	\$527,400	6.03%
Inspections	\$792,477	\$870,583	9.86%
Quiet Pines Golf Course	\$853,096	\$814,947	(4.47)%
Internal Service Funds			
Equipment Maintenance	\$7,051,462	\$7,363,751	4.43%

Budget Comparison by Fund

	FY 2026	FY 2027	% Change
Internal Service Funds			
Health Insurance	\$8,133,500	\$8,461,300	4.03%
Workers Compensation	\$556,945	\$555,000	(0.35)%
Technology Fleet	\$1,021,600	\$1,669,865	63.46%
All Funds	\$165,658,955	\$193,127,057	16.58%

General Fund Overview

	FY 2026	FY 2027	% Change
Revenues			
Taxes	\$62,779,000	63,355,500	0.92%
Licenses & Permits	\$10,000	\$10,000	0.00%
Intergovernmental	\$634,500	\$641,100	1.04%
Charges for Service	\$4,807,000	\$4,900,250	1.94%
Fines & Forfeitures	\$2,675,000	\$2,780,000	3.93%
Miscellaneous	\$1,372,000	\$1,117,500	(18.55)%
Total Revenues	\$72,277,500	\$72,804,350	0.73%

General Fund Overview

	FY 2026	FY 2027	% Change
Expenditures			
General Government	\$12,608,097	\$12,650,776	0.34%
Judicial	\$8,338,275	\$8,486,810	1.78%
Public Safety	\$30,785,501	\$31,166,386	1.24%
Public Works	\$8,777,168	\$8,592,701	(2.10)%
Health & Welfare	\$919,213	\$863,942	(6.01)%
Culture & Recreation	\$6,310,902	\$6,410,902	1.58%
Housing & Development	\$4,162,000	\$4,162,000	0.00%
Total Expenditures	\$71,901,156	\$72,333,517	0.60%

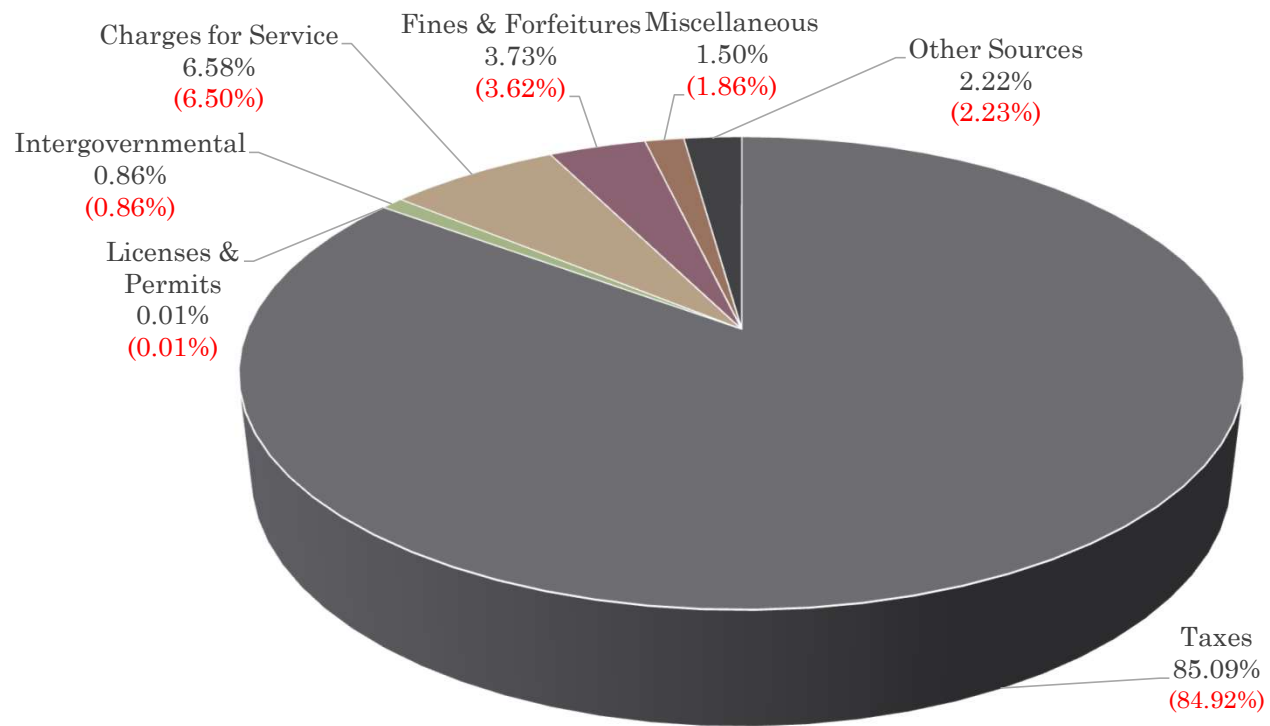
General Fund Overview

	FY 2026	FY 2027	% Change
Excess (Deficit) of Revenues Over Expenditures	\$376,344	\$470,833	25.11%
Other Sources	\$1,651,000	\$1,651,000	0.00%
Other Uses	\$2,027,344	\$2,121,833	4.66%
Net General Fund	\$-	\$-	

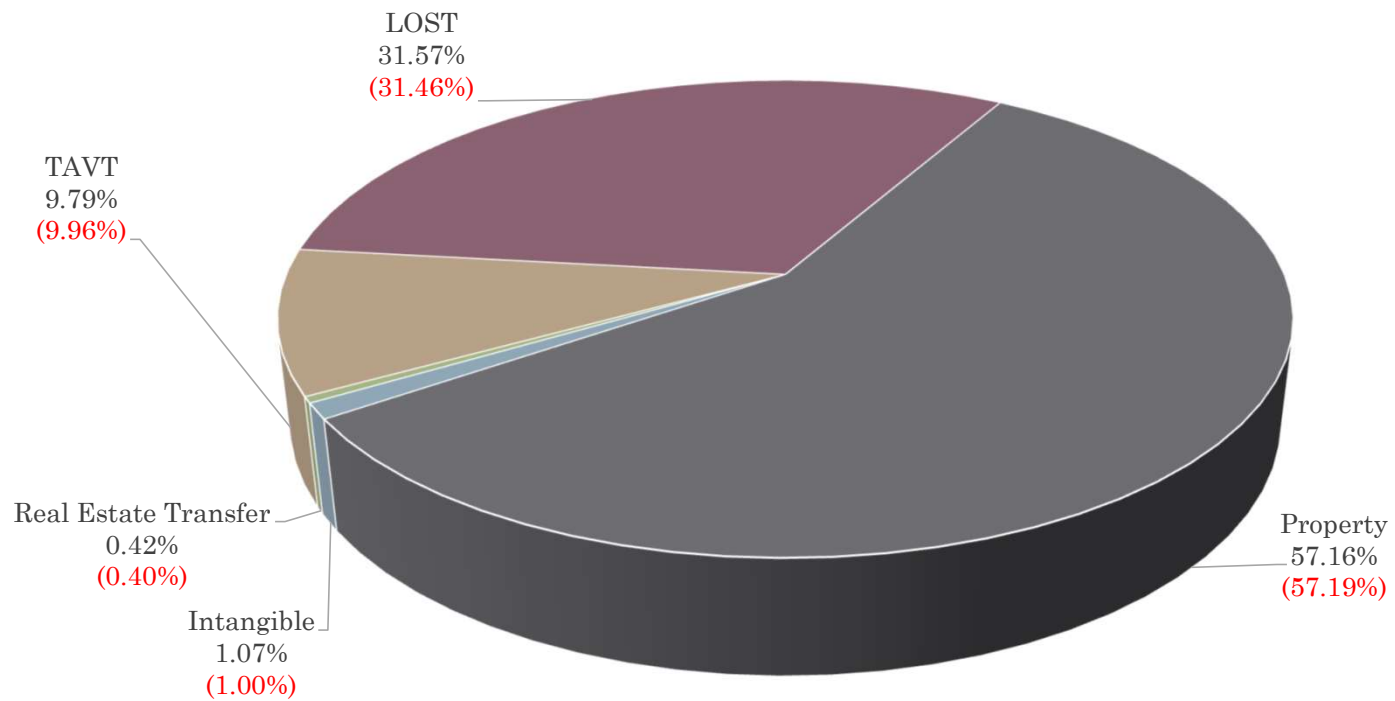
Budget Highlights

- Considerations
 - Inflation
 - Unfunded mandates
 - Unfilled positions
 - State property tax mandates
 - Growth in the community
 - Conservative approach of BOC
- Highlights
 - Limited new positions
 - Minor COLA and Merit
 - Vacancies are unfunded
 - No increases or expansion of services

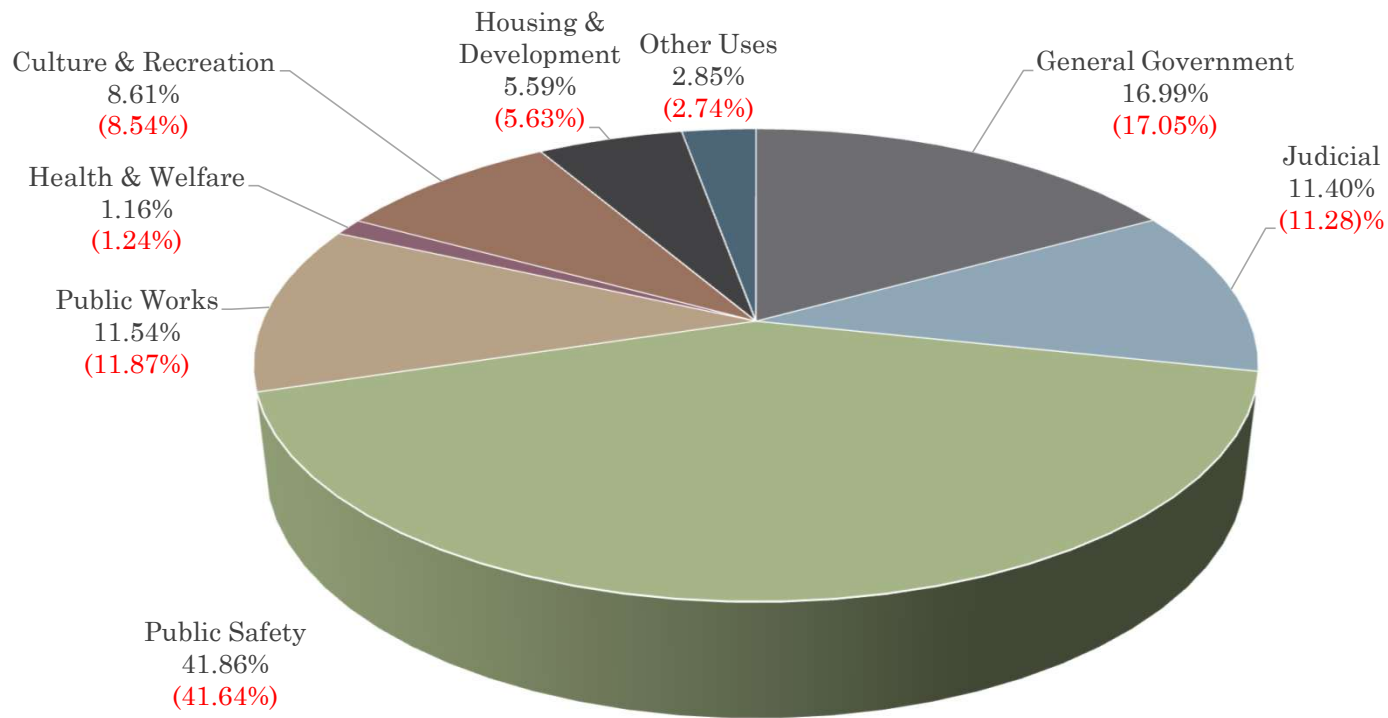
General Fund Revenues



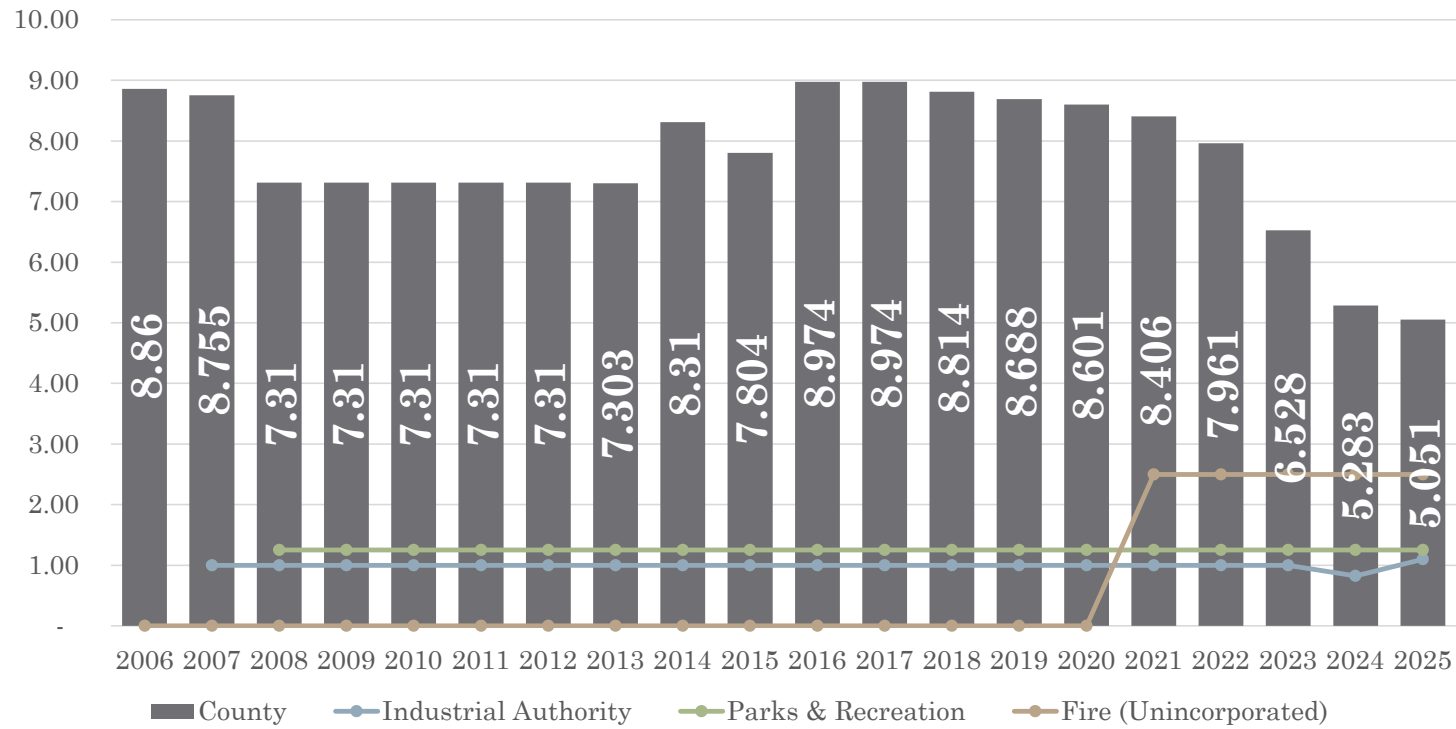
General Fund Tax Revenues



General Fund Expenditures



Millage History



Property Tax History

Tax Year	Digest Value	County M&O	Estimated Tax
2018	\$3,075,300,115	8.814	\$27,105,695
2019	\$3,109,813,869	8.688	\$27,018,063
2020	\$3,168,644,891	8.601	\$27,253,515
2021	\$3,305,205,069	8.406	\$27,783,554
2022	\$3,560,952,525	7.961	\$28,348,743
2023	\$4,209,517,321	6.528	\$27,479,729
2024	\$5,116,848,921	5.283	\$27,032,313
2025	\$5,357,456,420	5.051	\$27,060,512

Where does your money go?

Where does your \$1 go....	FY 2026	FY 2027	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	\$0.11	\$0.11	\$-
Sheriff's Office	\$0.36	\$0.36	\$-
Animal Services	\$0.02	\$0.02	\$-
Emergency Medical Services	\$0.02	\$0.02	\$-
Other Public Safety	\$0.04	\$0.04	\$-
Public Works	\$0.12	\$0.12	\$-
Industrial Authority	\$0.05	\$0.05	\$-
Recreation Authority	\$0.07	\$0.07	\$-
Other (Includes outside agencies)	\$0.03	\$0.03	\$-

Questions & Comments