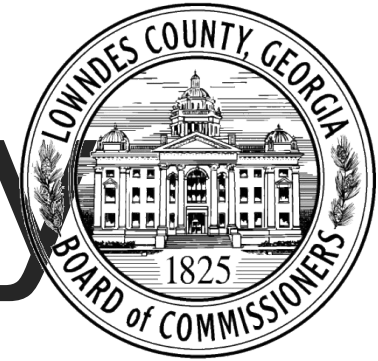
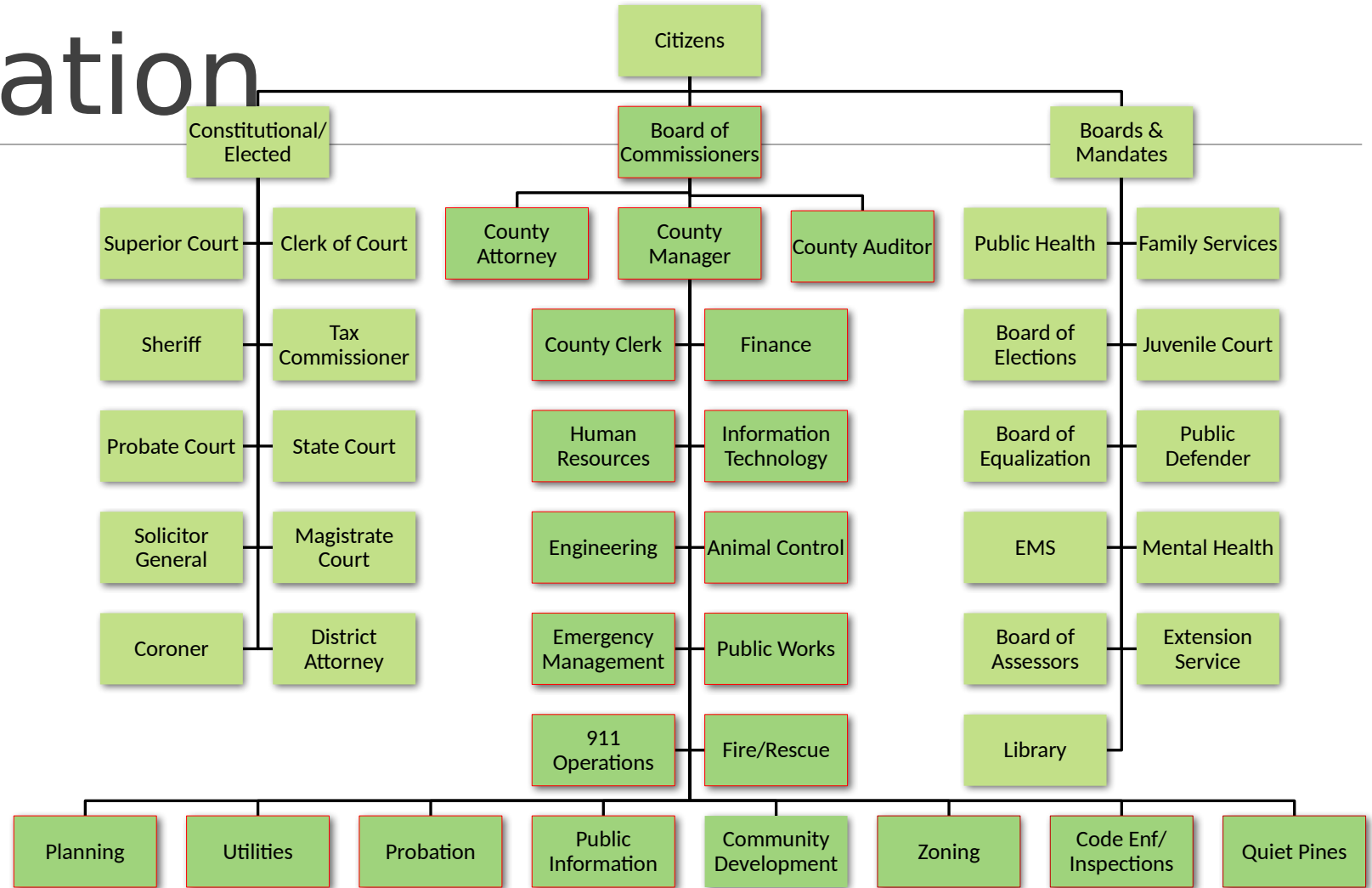


Lowndes County Board of Commissioners

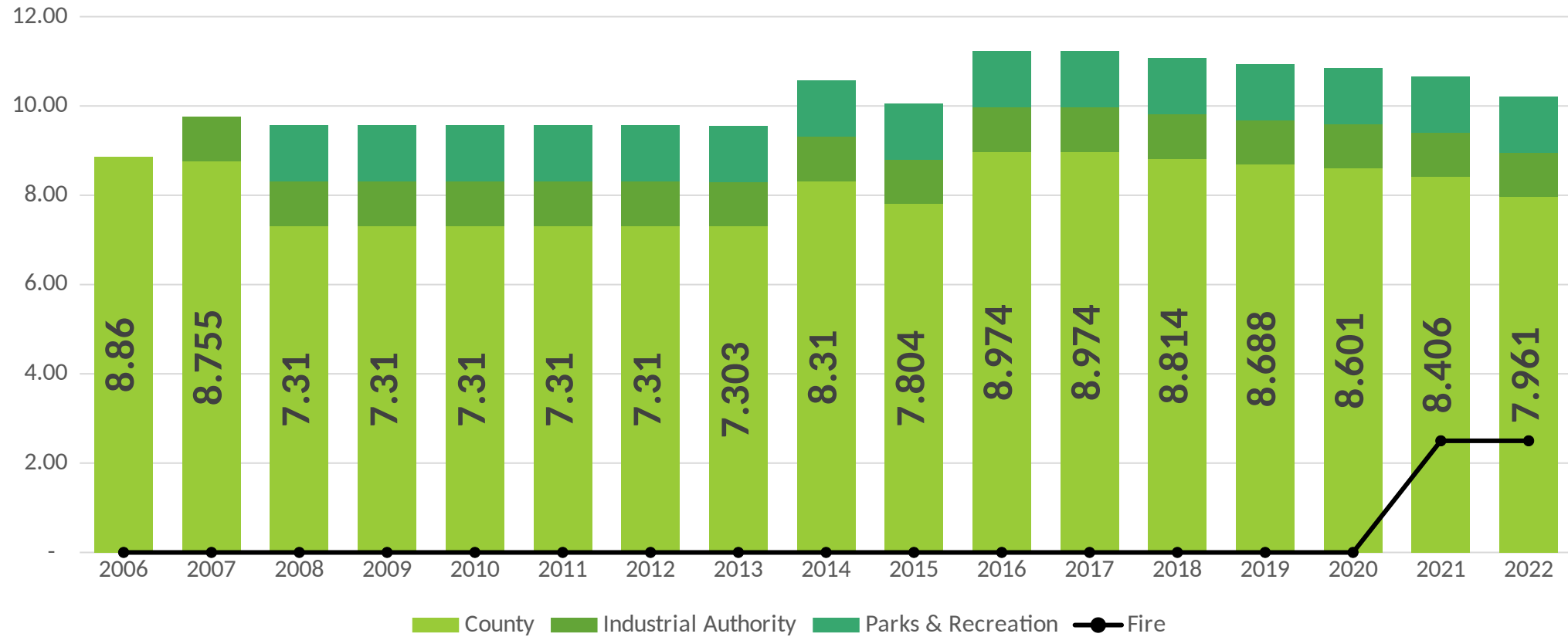


FY 2023 - 2024 WORK SESSION ON THE BUDGET

Organization



Millage History



Budget Comparison by Fund

	FY 2023	FY 2024	% Change
General Fund	\$65,563,745	\$69,380,605	5.82%
Special Revenue Funds			
Commissary	\$1,653,528	\$1,580,779	(4.40)%
Law Library	\$100,000	\$100,000	0.00%
Accommodation Excise Tax	\$550,000	\$700,000	27.27%
Intergovernmental Grants	\$1,291,424	\$1,324,957	2.60%
Jail Operations	\$308,766	\$304,645	(1.33)%
Drug Abuse Treatment	\$160,538	\$111,026	(30.84)%
Emergency Communications	\$4,048,464	\$4,088,667	0.99%
Victim/Witness	\$234,304	\$240,456	2.63%

Budget Comparison by Fund

	FY 2023	FY 2024	% Change
Special Revenue Funds			
Special Services	\$2,249,771	\$2,394,778	6.45%
Fire Services	\$7,129,162	\$8,023,636	12.55%
Capital Projects Funds			
SPLOST VIII	\$26,000,000	\$29,000,000	11.54%
TSPLOST	\$3,500,000	\$4,500,000	28.57%
Public Roads/LMIG	\$1,500,000	\$1,200,000	(20.00)%
Enterprise Funds			
Water/Sewer	\$8,824,334	\$9,525,000	7.94%
Landfill	\$533,319	\$568,612	6.62%

Budget Comparison by Fund

	FY 2023	FY 2024	% Change
Enterprise Funds			
Tax Lighting Districts	\$404,385	\$423,900	4.83%
Inspections & Permitting	\$-	\$811,491	100.00%
Quiet Pines Golf Course	\$-	\$938,955	100.00%
Internal Service Funds			
Equipment Maintenance Fund	\$3,135,175	\$3,331,521	6.26%
Health Insurance Fund	\$8,123,810	\$8,264,310	1.73%
Workers Compensation Fund	\$437,000	\$442,000	1.14%
Technology Fleet Fund	\$821,960	\$933,750	13.60%
ALL FUNDS	\$136,569,685	\$148,189,088	8.51%

General Fund Overview

	FY 2023	FY 2024	% Change
Revenues			
Taxes	\$56,639,000	\$58,789,000	3.80%
Licenses & Permits	\$10,000	\$10,000	0.00%
Intergovernmental	\$1,664,845	\$1,694,750	1.80%
Charges for Service	\$1,740,400	\$1,725,400	(0.86)%
Fines & Forfeitures	\$2,825,000	\$2,675,000	(5.31)%
Investment Income	\$22,500	\$750,000	3233.33%
Miscellaneous	\$1,527,000	1,614,500	5.73%
Other Sources	\$1,135,000	\$1,135,000	0.00%
Total Operating Revenues	\$65,563,745	\$68,393,650	4.32%

General Fund Overview

	FY 2023	FY 2024	% Change
Expenditures			
General Government	\$12,026,783	\$13,725,362	14.12%
Judicial	\$7,671,605	\$7,990,663	4.16%
Public Safety	\$24,800,168	\$26,598,111	7.25%
Public Works	\$10,463,763	\$9,283,279	(11.28)%
Health & Welfare	\$795,640	\$809,109	1.69%
Culture & Recreation	\$5,310,902	\$5,460,902	2.82%
Housing & Development	\$3,407,000	\$3,517,000	3.23%
Other Uses	\$1,087,884	\$1,009,224	(7.23)%
Total Operating Expenditures	\$65,563,745	\$68,393,650	4.32%

General Fund Overview

	FY 2023	FY 2024	% Change
Excess (Deficit) of Operating Revenues Over Operating Expenditures	\$-	\$-	\$-
Additional Capital/One-Time	\$-	\$986,955	100.00%
Net General Fund Budget	\$-	\$(986,955)	(100.00)%

Budget Highlights

Budget is based on no growth in property tax revenues

The General Fund is presented as a balanced budget for Operations with an additional investment for capital and other one-time purchases to come from existing fund balance

Higher than normal vacancy rate for personnel

New positions added to address needs

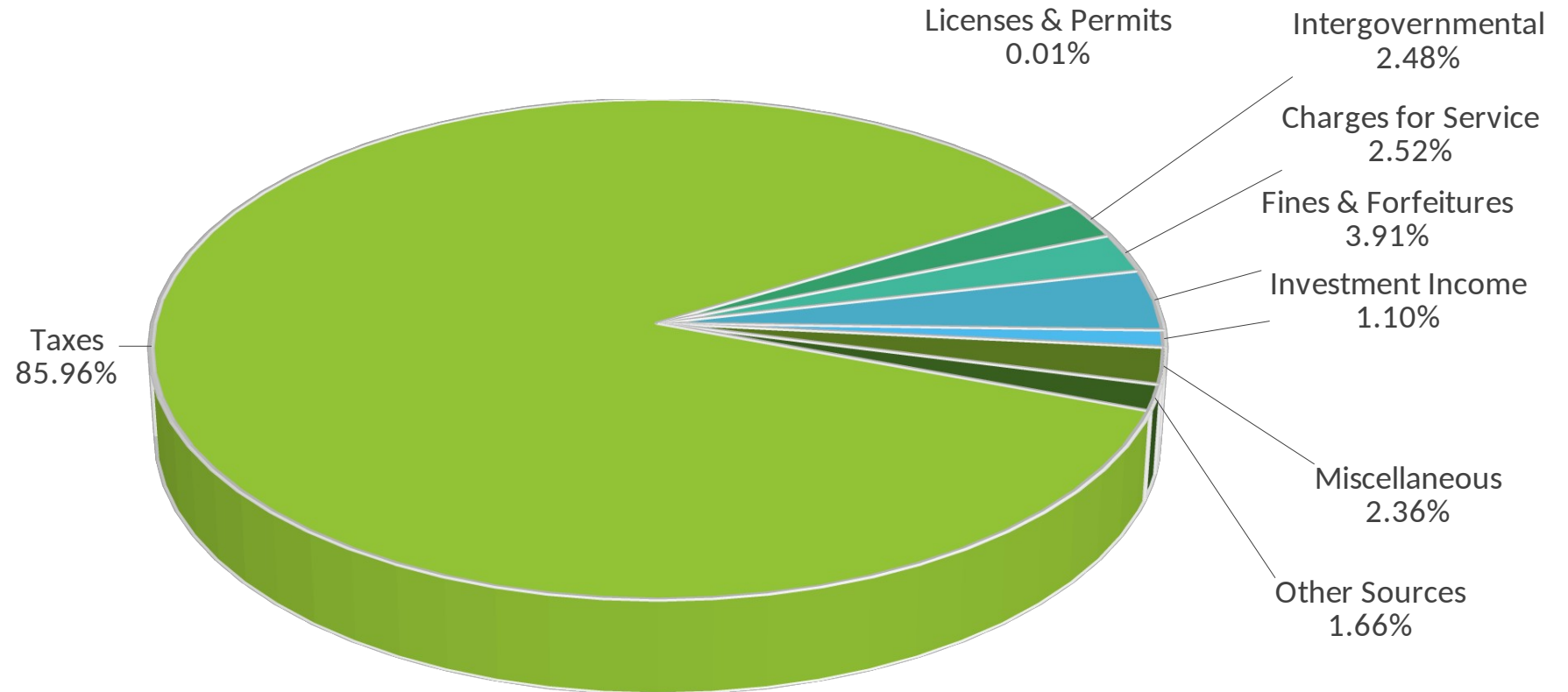
COLA and Merit included

Reduction in General Fund expenditures for dirt road maintenance per SDS

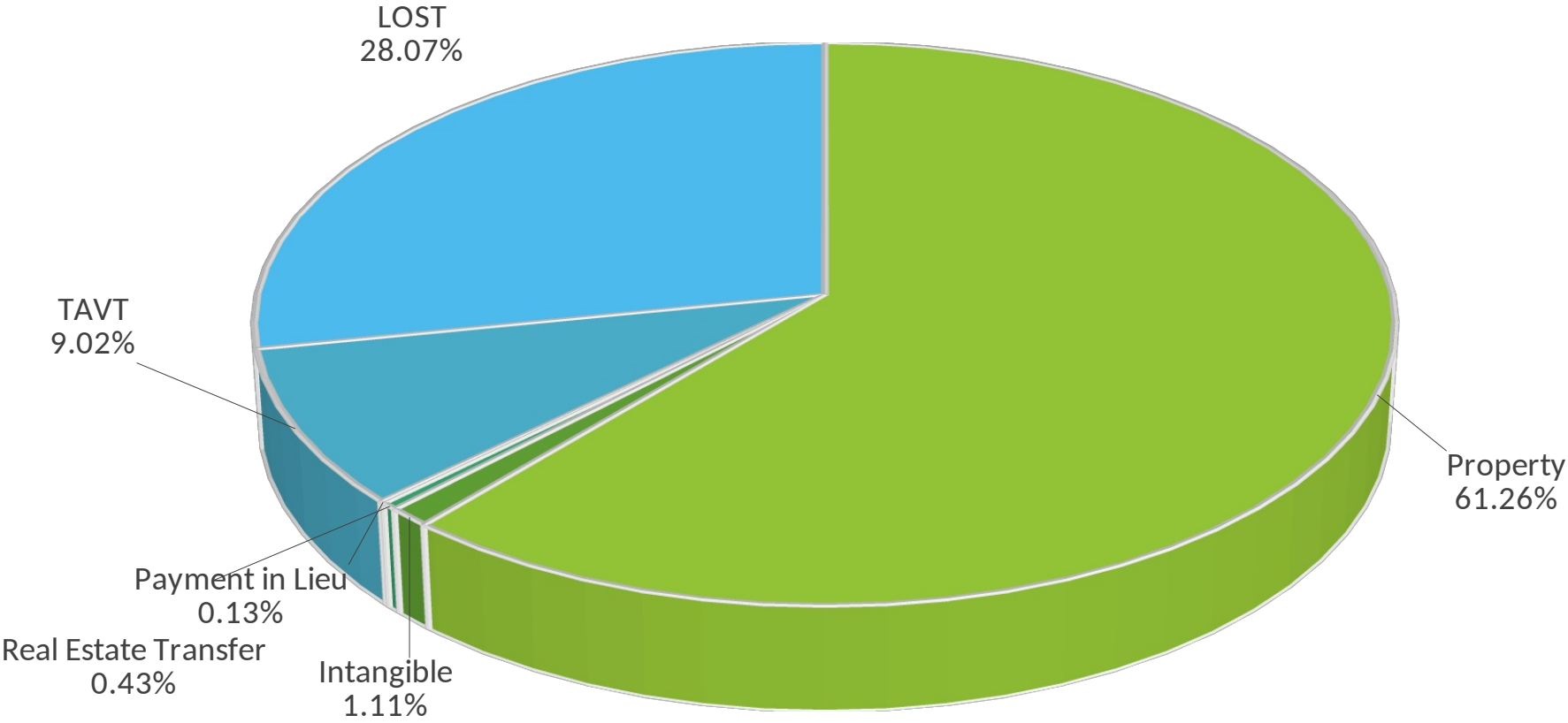
Addition of the Inspections & Permitting Department as well as Quiet Pines

ABM Project – Seeing savings in energy and anticipation of the Water/Sewer Project going live mid-year

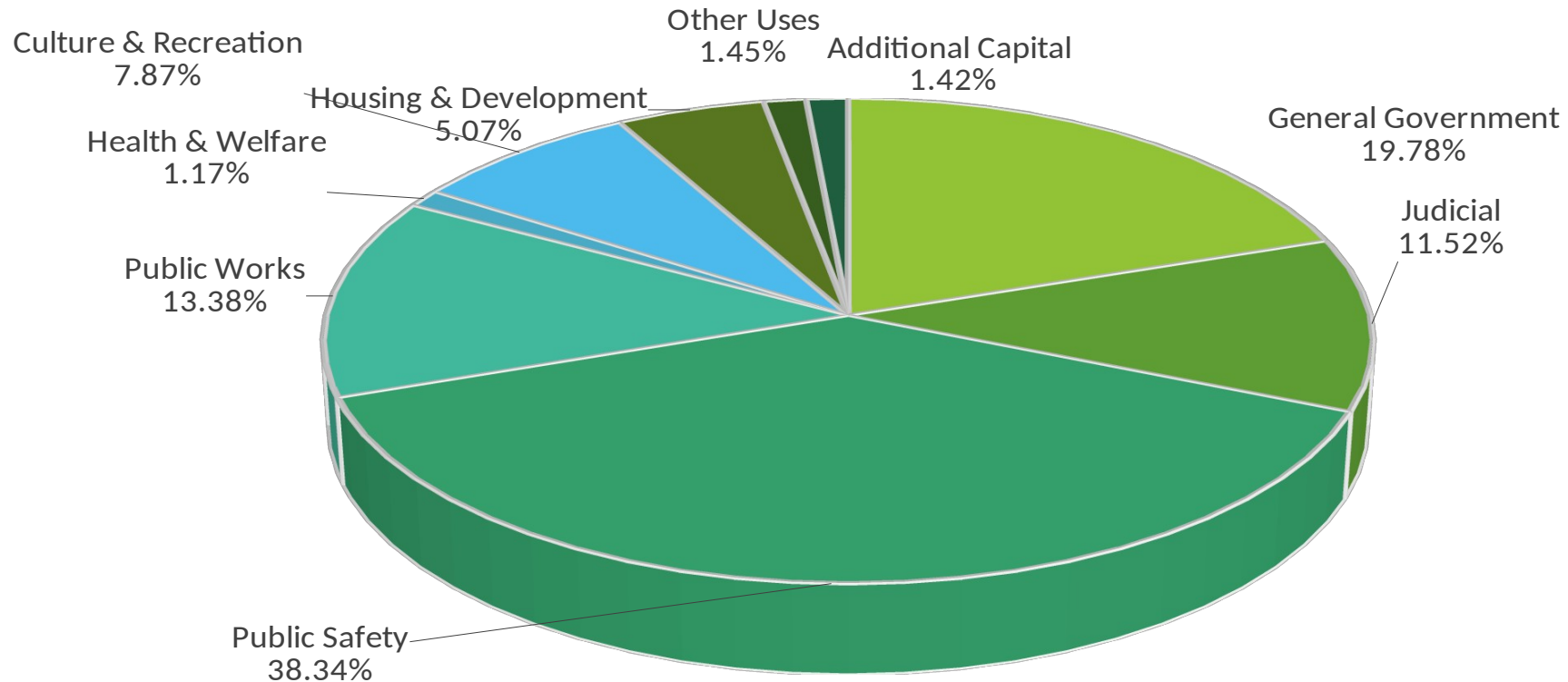
General Fund Revenues



General Fund Tax Revenues



General Fund Expenditures



Questions & Comments
