LAMAR COUNTY BOARD OF COMMISSIONERS

Public Hearing

Administration Building

December 09, 2025, 4:00 PM

Present for the meeting were Chairman Ryran Traylor, Vice-Chairman Jarrod Fletcher, Commissioner Jason Lovett, Commissioner Ashley Gilles, Commissioner Truman Boyle, County Administrator Sean Townsend, and County Clerk Carlette Davidson.

1. Call to Order

Chairman Traylor called the Public Hearing to order at 4:00 p.m.

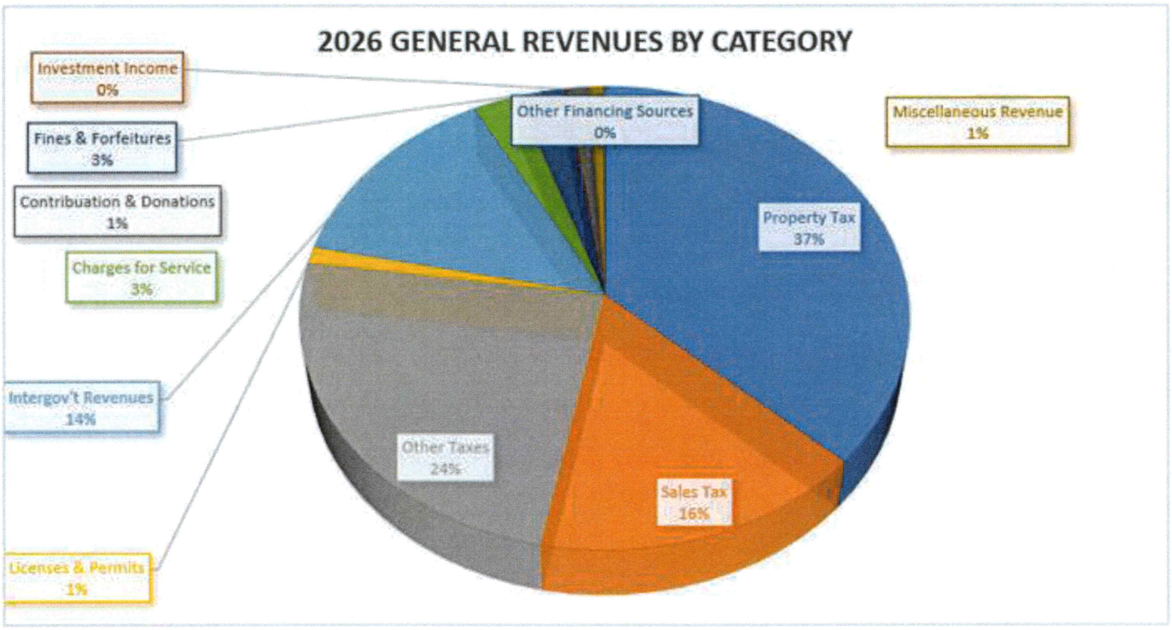
2. **FY 2026 Budget**

County Administrator Townsend presented the FY 2026 Budget. The total FY 2026 Budget is $20,139,727. This is a 10.88% increase over the FY 2025 Budget of $18,162,866.

Revenue by Category for 2026 Driving Forces

- FLOST-new type of countywide sales tax of 1% that can be used exclusively for property tax relief. Sales taxes are currently collecting about 3.6% higher than 2024.
- The digest will increase to new homes/ renovations
- LMIG Funds will be carry over into FY 2026, plus $550,879 will be received for additional paving projects.
- Contribution & Donations are collecting around 27.5% higher

	2025 Budget		2026 Budget	% Change
Property Tax	$	7,437,634	$	7,421,291	-0.22%
Sales Tax	$	1,875,100	$	3,264,460	74.10%
Other Taxes	$	4,544,705	$	4,876,716	7.31%
Licenses & Permits	$	544,409	$	227,125	-58.28%
Intergov't Revenues	$	2,248,963	$	2,793,131	24.20%
Charges for Service	$	575,787	$	528,486	-8.22%
Fines & Forfeitures	$	530,000	$	562,772	6.18%
Investment Income	$	35,120	$	25,142	-28.41%
Contribuation & Donations	$	198,176	$	252,755	27.54%
Miscellaneous Revenue	$	172,972	$	182,849	5.71%
Other Financing Sources			$	5,000	100%
	$	18,162,866	$	20,139,727	10.88%



Revenues for All Funds

LAMAR COUNTY, GEORGIA
BUDGET SUMMARY BY FUND
FOR FISCAL YEAR ENDING DECEMBER 31, 2026

	General Fund	ARPA Fund	Special Revenue Funds	Capital Projects Funds	Total
Revenues					
Real & Personal Property Taxes	$ 7,421,291		$ -	$ -	$ 7,421,291
TAVT	$ 1,264,702		$ -	$ -	$ 1,264,702
Sales & Use Taxes	$ 3,264,460		$ -	$ 4,800,000	$ 8,064,460
Insurance Premium Taxes	$ 1,172,552		$ -	$ -	$ 1,172,552
Other Taxes/Penalties	$ 2,439,462		$ 363,732	$ -	$ 2,803,194
Licenses & Permits	$ 227,125		$ 3,700	$ -	$ 230,825
Intergovernmental Revenues	$ 2,793,131	$ -	$ -	$ -	$ 2,793,131
Charges for Services/Fine & Forfeitures	$ 528,486		$ 128,002	$ -	$ 656,488
Court & Law Enforcement	$ 562,772			$ -	$ 562,772
Miscellaneous	$ 277,897		$ -	$ -	$ 277,897
Other Revenues	$ 187,849		$ -	$ -	$ 187,849
	$ 20,139,727	$ -	$ 495,434	$ 4,800,000	$ 25,435,161
Other Financing Sources					
Operating Transfer in	$ -	$ -	$ 188,890	$ -	$ -
Sub-total Other Financing Sources	$ -	$ -	$ 188,890	$ -	$ 188,890
Total Revenues & Other Sources	$ 20,139,727	$ -	$ 684,324	$ 4,800,000	$ 25,624,051

Expenditures by Function for 2026 Driving Forces

- GDOT LMIG and LAR Funds are a considerable increase for the Public Works budget of $2,623,657 for the Chappell Mill, High Falls, Rock Springs Roads, 2026 LMIG Project paving.

•Add $112,188 for front Courthouse windows

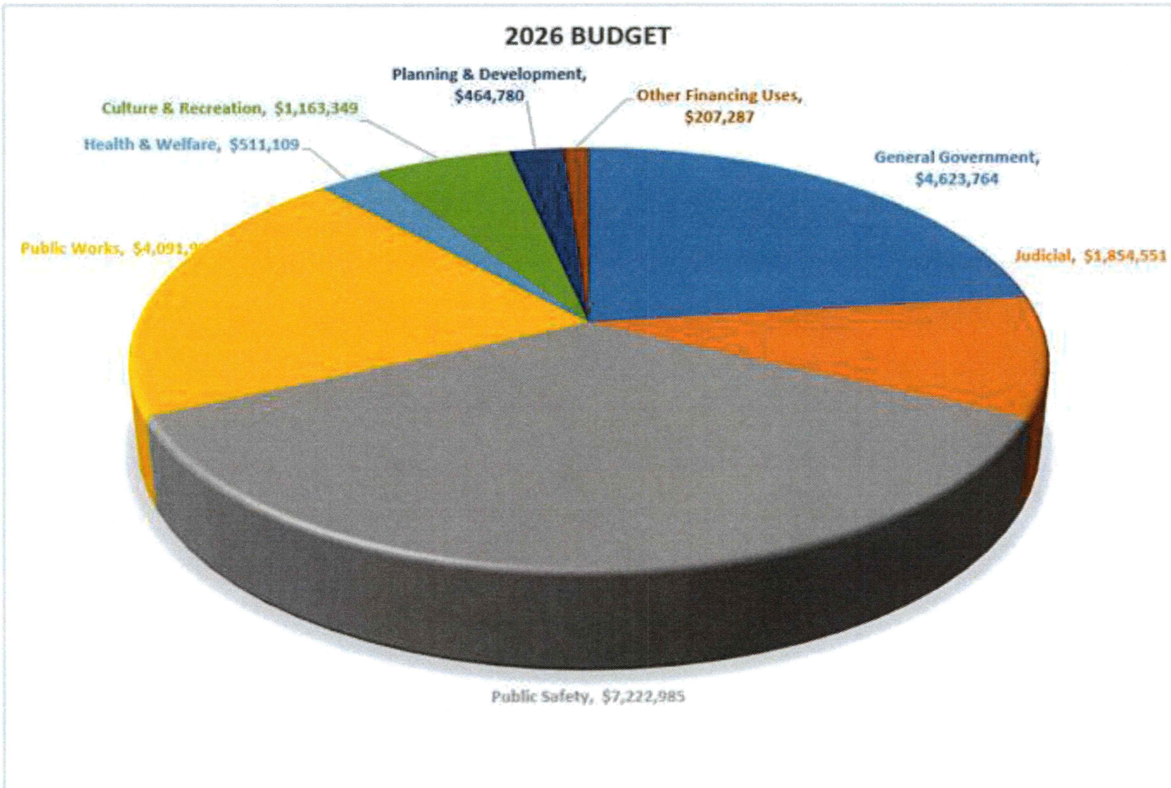
•Increase the Detention Center $148,000 inmate medical & meals

•EMA's grants are 75% match for $42,500 and $9,700

•Personnel Services and benefits increase due to 7.5% salaries, FICA, and Medicare.

•The Animal Shelter add two new employees in the mid of 2025

	2025 Budget	2026 Budget	% Change
General Government	$ 3,947,131	$ 4,623,764	17.14%
Judicial	$ 1,753,493	$ 1,854,551	5.76%
Public Safety	$ 6,702,730	$ 7,222,985	7.76%
Public Works	$ 3,549,980	$ 4,091,902	15.27%
Health & Welfare	$ 460,449	$ 511,109	11.00%
Culture & Recreation	$ 1,083,192	$ 1,163,349	7.40%
Planning & Development	$ 458,604	$ 464,780	1.35%
Other Financing Uses	$ 207,287	$ 207,287	0.00%
	$ 18,162,866	$ 20,139,727	10.88%



Department/Office Breakdown by Each Function

Title	FY 25 Budget	FY 26 Budget	Inc/dec %	
Commissioners	$ 154,435	$ 186,349	21%	
Board of Elections	$ 395,800	$ 449,449	14%	
General Administration	$ 1,378,123	$ 1,546,841	12%	
Data Processing/ MIS	$ 187,281	$ 164,281	-12%	
Tax Commissioners	$ 370,370	$ 411,477	11%	
Tax Assessors	$ 449,536	$ 511,210	14%	
Board of Equalization	$ 5,143	$ 5,295	3%	
Risk Management	$ 501,164	$ 564,882	13%	
Building & Ground	$ 505,279	$ 783,980	55%	$ 4,623,764
Courts	$ 701,982	$ 741,924	6%	
Clerk of Superior Court	$ 498,885	$ 534,655	7%	
DA Offices	$ 34,669	$ 35,169	1%	
Magistrate Court	$ 175,476	$ 187,573	7%	
Probate Court	$ 342,481	$ 355,230	4%	$ 1,854,551
Sheriff	$ 2,878,665	$ 2,886,033	0%	
Jail	$ 1,362,653	$ 1,520,619	12%	
Jail Building	$ 127,650	$ 127,650	0%	
Fire Department	$ 1,086,244	$ 1,246,689	15%	
EMS- Ambulance	$ 796,992	$ 796,992	0%	
Coroner	$ 58,761	$ 58,881	0%	
E-911	$ 95,243	$ 139,392	46%	
Animal Shelter	$ 219,826	$ 338,557	100%	
EMA	$ 76,696	$ 108,172	41%	$ 7,222,985
Public Works	$ 3,549,980	$ 4,091,902	15%	$ 4,091,902
Health Department	$ 105,000	$ 105,000	0%	
DFACS	$ 20,500	$ 42,500	107%	
Senior Center	$ 317,049	$ 345,709	9%	
Public Transportation	$ 17,900	$ 17,900	0%	$ 511,109
Recreation	$ 571,384	$ 605,301	6%	
Recreation Donation	$ 198,176	$ 200,000	1%	
Library	$ 313,632	$ 358,048	14%	$ 1,163,349
Soil Conversation	$ 4,349	$ -	-100%	
County Agent	$ 97,394	$ 101,986	5%	
State Forestry	$ 9,316	$ 9,316	0%	
Planning & Development	$ 315,453	$ 273,478	-13%	
IDA	$ 80,000	$ 80,000	0%	$ 464,780
Debt Service	$ 207,287	$ 207,287	0%	$ 207,287
Total :	$ 18,162,866	$ 20,139,727	10.88%	

Special Revenue Funds

Special Revenue Funds are sued to account for the proceeds of specific revenue sources that are legally, or donor restricted to expenditures for specified purposes.

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
DATE	$ 52,500	$ 69,880	$ 70,000	$ 70,000
Law Library	$ 13,091	$ 7,543	$ 7,500	$ 7,500
LCSO	$ 134,010	$ 94,720	$ 250,000	$ 100,000
Emergency E-911	$ 436,601	$ 442,508	$ 472,262	$ 503,124
Hotel/ Motel	$ 953	$ 4,870	$ 3,700	$ 3,700
	$ 637,155	$ 619,521	$ 803,462	$ 684,324

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
SPLOST IV	$ 2,493,855	$ 2,489,702	$ 2,400,000	$ 2,400,000
TSPLOST	$ 3,374,915	$ 2,268,835	$ 989,278	$ 2,400,000
	$ 5,868,770	$ 4,758,537	$ 3,389,278	$ 4,800,000

County Administrator Townsend went over several pertinent issues discussed above pertaining to the budget.

- LMIG Funds will be carry over into FY 2026, plus $550,879 will be received for additional paving projects.
- GDOT LMIG and LAR Funds are a considerable increase for the Public Works budget of $2,623,657 for the Chappell Mill, High Falls, Rock Springs Roads, 2026 LMIG Project paving.
- The Court House window project will be completed in 2026.
- The Increase for the Detention Center and inmate medical & meals is $148,000.00
- EMA's grants are 75% match for $42,500 and $9,700
- Personnel Services and benefits increase due to 7.5% salaries, FICA, and Medicare.
- The Board of Elections budget increased from $395,800.00 to $449,449.00.

3. Public Comment

   Elaine Hallada of 131 Steeple Chase addressed the board. Mrs. Hallada said she was at the EPD hearing in Lamar County regarding the expansion of the landfill. The EPD was not in attendance. As a citizen, she requested that the Board of Commissioners contact Senator Kennedy so he can contact Judge Wilson asking that a hold be put on the expansion until there is a resolution to all of the outstanding issues. The engineering company was out of Macon. The proposal was made on the half of Cedargrove Landfill, LLC which is actually AmWaste. Mrs. Hallada noted they said there is 2.5 years of life in the landfill and the request for the expansion will only last 14 years. Mrs. Hallada said that the citizens of the County and the Board of Commissioners will be responsible for the rest of the GEFA loan payments. The citizens of Lamar County are caught between a rock and a hard place no matter what happens. Tax money will need to be collected, and one million dollars will need to be added to the budget each year to held in an account called "Traitor Trash Mountain" to be used to start making the GEFA loan payments. Mr. Richards stated that the Solid Waste Authority voted on this expansion in June of 2021. Mrs. Hallada noted that she has the minutes from the Solid Waste Authority in her possession and there is nothing in the minutes showing they voted for this expansion. Mrs. Hallada said they are once again subject to Mr. Richards lying or Mr. Poore's poor record keeping. She asked for an explanation from Chairman Traylor because Mr. Richards stated that the expansion was approved and passed with a Resolution.

4. Executive Session

   i. Real Estate

   ii. Litigation

   iii. Personnel

   Commissioner Lovett made a motion to adjourn the Public Hearing and go into Executive Session for Real Estate, Litigation, and Personnel. Commissioner Gilles seconded the motion. The motion passed unanimously.

5. Adjournment

Commissioner Boyle made a motion to adjourn the Public Hearing at approximately 5:10 p.m. Commissioner Fletcher seconded the motion. The motion passed unanimously.

Lamar County Board of Commissioners

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Ryran Traylor, Chairman

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Jarrod Fletcher , Vice-Chairman

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Jason Lovett, Commissioner

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Ashley Gilles, Commissioner

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Truman Boyle, Commissioner

Attest: ____________________________ Carlette Davidson, County Clerk