# Lowndes County, Georgia

*Mission Statement*

*To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency*



*Ashley Paulk, Chairman*

*Joyce E. Evans, District I*





*Richard C. Lee, District II*

*G. Robert Carter, District III*



*Budget Committee:*
*Joseph D. Pritchard, County Manager*
*Stephanie L. Black, Finance Director*
*K. Paige Dukes, County Clerk*
*Mickey Tillman, Human Resources Director*
*Chrystal McGhin, Accountant*
*Lisa Burton, Purchasing Agent/Internal Auditor*

*Department Directors:*
*County Manager – Joseph D. Pritchard*
*County Clerk – K. Paige Dukes*
*Finance Director – Stephanie L. Black*
*Human Resources Director – Mickey Tillman*
*ITS Director – Aaron Kostyu*
*County Engineer – Michael Fletcher*
*Emergency Management Director – Ashley Tye*
*Public Works Director – Robin English*
*911 Director – Danny Weeks*
*Fire Services Director – Richard Guyton*
*County Planner – Jason Davenport*
*Zoning Administrator – Carmella Braswell*
*Utilities Director – Mike Allen*

*Elected Officials:*
*Tax Commissioner – Mary Nell Robertson*
*Superior Court Judge – Harry Jay Altman II*
*Clerk of Court – Sara Crow*
*State Court Judge – John Kent Edwards*
*Magistrate Court Judge – Joni B. Parker*
*Acting Probate Judge – Terri Adams*
*Sheriff – Chris Prine*


GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

PRESENTED TO

**Lowndes County Board of Commissioners**

**Georgia**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lowndes County Board of Commissioners, Georgia for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award. Lowndes County has received this prestigious award for four consecutive years.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year beginning July 1, 2007. In order to be awarded the certificate, the government published an easily readable and efficiently organized CAFR that satisfied both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. This award is valid for a period of one year only. We believe our current CAFR continues to meet the criteria of the program and will be submitting it to the GFOA to determine eligibility for another award. Lowndes County has received this prestigious award for two consecutive years.

| | |
|---|---|
| ***Introduction*** | |
| *Transmittal Letter* | *11* |
| *How to Use This Document* | *17* |
| *A Brief History of Lowndes County* | *18* |
| *Community Profile* | *20* |
| *Maps* | *23* |
| *Budget Process and Calendar* | *27* |
| *Budgeting and Accounting Controls* | *28* |
| *Fund Structure and Basis of Accounting* | *29* |
| *Financial Policies* | *31* |
| *Organizational Structure* | *39* |
| *Personnel Summary* | *41* |
| ***Financial Summary*** | |
| *Financial Summary* | *43* |
| *Summary of Revenues by Fund* | *44* |
| *Revenue Charts* | *47* |
| *Revenue Sources and Assumptions* | *48* |
| *Summary of Expenditures by Fund and Type* | *61* |
| *Expenditure Charts* | *64* |
| *Fund Balance/Equity History* | *65* |
| *Debt Service* | *69* |
| *Capital Improvements* | *71* |
| ***General Fund*** | |
| *Financial Summary* | *73* |
| *Sources of Revenue* | *74* |
| *Revenue Charts* | *76* |
| *Expenditures by Function and Type* | *77* |
| *Expenditure Charts* | *78* |
| *Board of Commissioners* | *79* |
| *Commissioners Assistant* | *81* |
| *County Attorney* | *82* |
| *Community Development* | *83* |
| *County Clerk* | *84* |
| *County Manager* | *86* |
| *Risk Management* | *88* |
| *Board of Elections* | *90* |
| *Finance* | *92* |
| *Personnel* | *94* |
| *Information Technology Services* | *96* |
| *General Facilities* | *98* |
| *Tax Commissioner* | *99* |
| *Board of Assessors* | *101* |
| *Facilities Maintenance* | *103* |
| *County Engineer* | *106* |
| *Contingency* | *108* |
| *South Georgia Regional Commission ** | *109* |


**Historical Data – Moved to Special Services Fund*

| General Fund | |
|---|---|
| Superior Court | 110 |
| Clerk of Court | 112 |
| District Attorney | 114 |
| District Court Administrator | 115 |
| State Court | 116 |
| Solicitor General | 118 |
| Magistrate Court | 120 |
| Probate Court | 122 |
| Juvenile Court | 124 |
| Probation | 126 |
| Circuit Public Defender | 127 |
| Sheriff | 128 |
| Fire/Rescue * | 131 |
| Animal Control | 132 |
| Emergency Management | 134 |
| Emergency Medical Services | 136 |
| Coroner | 137 |
| Public Works – Administration | 139 |
| Road Maintenance | 141 |
| Road Construction | 143 |
| Street Lighting | 145 |
| Mosquito Control * | 146 |
| Feed the Elderly | 147 |
| The Haven | 148 |
| Mental Health | 149 |
| Public Health | 150 |
| Extension Service | 151 |
| Family Services | 152 |
| Parks and Recreation ** | 153 |
| Chambers of Commerce | 154 |
| Library | 155 |
| Moody Support Group | 156 |
| Historical Society | 157 |
| Southside Recreation | 158 |
| Boys & Girls Club | 159 |
| Children's Advocacy Center | 160 |
| Heritage Foundation | 161 |
| QUOLA | 162 |
| Board of Equalization | 163 |
| County Planner * | 164 |
| Planning Commission * | 165 |
| VALOR/GIS * | 166 |
| Zoning * | 167 |
| Other Financing Uses | 168 |


*Historical Data – Moved to Special Services Fund
**Historical Data – Moved to Parks and Recreation Authority

| | |
|---|---|
| **Special Revenue Funds** | |
| Keep Lowndes/Valdosta Beautiful | 169 |
| Commissary | 170 |
| Drug Seizures | 172 |
| Accommodation Excise Tax * | 173 |
| Intergovernmental Grants | 174 |
| Jail Operations | 175 |
| Drug Abuse Treatment | 177 |
| Emergency Telecommunications | 178 |
| Victim/Witness | 180 |
| Special Services | 181 |
| **Capital Project Funds** | |
| CDBG CHIP Grant | 185 |
| Special Purpose Local Option Sales Tax IV | 186 |
| Special Purpose Local Option Sales Tax V | 187 |
| Judicial-Administrative Complex/Jail Construction | 188 |
| Special Purpose Local Option Sales Tax VI | 189 |
| CDBG EIP Grant (Martin's Famous Pastry) | 190 |
| CDBG EDA Grant (Martin's Famous Pastry) | 191 |
| **Enterprise Funds** | |
| Water/Sewer | 193 |
| Landfill | 196 |
| Street Lighting | 198 |
| Sanitation | 199 |
| **Internal Service Funds** | |
| Equipment Maintenance | 201 |
| Health Insurance | 203 |
| Fleet Manager | 204 |
| Workers Compensation | 205 |
| **Other Funds** | |
| Industrial Authority Debt Service | 206 |
| **Appendices** | |
| Authorized Positions | 207 |
| Millage History | 216 |
| Glossary of Terms | 217 |
| Expenditure Definitions | 221 |

*This page intentionally left blank.*

July 19, 2010

Chairman Ashley Paulk
Commissioner Joyce E. Evans
Commissioner Richard C. Lee
Commissioner G. Robert Carter

Honorable Chairman and Commissioners,

In accordance with O.C.G.A. 36-81-6 and the duties and responsibilities of the County Manager, I hereby present to you the annual operating budget for Lowndes County government for the fiscal year ending June 30, 2011.

Several years ago, the Board adopted a mission statement: To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency. It is my belief that this statement sums up the Board's long-term objectives and reiterates the Back to Basics philosophy that you follow. With the unfounded economic times we find our world facing, the short term objectives have narrowed: To provide the citizens with basic, mission-critical services without having a severe impact on the taxpayer or personnel while building a foundation for a more efficient and effective local government. During the Board's annual retreat, the foundation is laid for planning the coming eighteen to twenty four months. At that time, you set goals which give staff direction in budgeting and planning. In addition, several sources are available to assist in decision making including the Pay Plan Maintenance Contract, a Merit Increase Plan, a Capital Improvement Plan, a Comprehensive Plan, a Transportation Plan, a Solid Waste Management Plan and a Water/Sewer Master Plan and Rate Study.

As we look at our upcoming budget, I feel that it is important to take a moment to review what the County has accomplished.

- Special Purpose Local Option Sales Tax (SPLOST) VI: In September 2007, Lowndes County residents voted to continue the 1% Special Purpose Local Option Sales Tax. The tax began in January 2008 at the expiration of the previous SPLOST and will continue for six years. Lowndes County had two level one projects included on this SPLOST, the completion of the Judicial/Administrative Complex and Phase II of the Jail Expansion project. 56.07% of proceeds are allocated to Lowndes County for projects. While the original expectation for collections was $182,500,000, the current economy has impacted the tax and revenues are behind schedule.

- GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from the Government Finance Officers Association of the United States and Canada for the fourth consecutive year for its budget beginning July 1, 2009.

- GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers

Association of the United States and Canada for the second consecutive year for its comprehensive annual financial report for the year ended June 30, 2008.

- Credit Ratings: Lowndes County issued bonds in conjunction with the Special Purpose Local Option Sales Tax to finance the two level one projects. Lowndes County also issued bonds for the Industrial Authority in 2008. Moody's and Standard & Poor's issued ratings to the County based on their financial standing. Following the most recent review, Moody's assigned an A1 rating with a stable outlook, noting the County's "sound policies and management practices, a multi-year trend of operating surpluses, and healthy fund balance levels." Standard & Poor's upgraded Lowndes County from an A+ to an AA- with a stable outlook, citing the "County's consistent maintenance of a strong financial profile and the County property tax base's consistent growth."

- Lowndes County Judicial/Administrative Complex: Both phases of this project will be complete in the coming weeks. The judicial wing provides offices for all of the courts as well as the District Attorney and Solicitor General while the administrative wing will consolidate the majority of County services into one facility. The five story judicial wing provides for additional courtrooms and security and was constructed at a cost of $23 million utilizing bonds and SPLOST funding. The cost for Phase II was $8 million. All occupants are anticipated to be in the building by the first week of October.

- Lowndes County Jail Expansion: During SPLOST V, Jail Phase I provided for a new jail administration area including intake, infirmary and commissary. SPLOST VI provides funding for additional expansion of the jail to include approximately 500 new beds and a video visitation area. The expansion should be completed very soon and cost $18 million.

- Lowndes County Emergency Operations Center: Completed in the fall of 2009, the Emergency Operations Center, a $2.7 million facility, provides a state of the art, secure facility for emergency personnel and officials to operate during a disaster or emergency.

- County Website: Lowndes County launched its new website in the spring of 2010. The new site is more user friendly to navigate and more informative.

- Millage Rate: In prior years, the residents of the unincorporated area received a rollback for insurance premium taxes in addition to the rollback for local option sales taxes received by all residents. Over a four year period, the Board elected to phase out the insurance premium rollback, equalizing the millage rate for unincorporated and incorporated residents. The insurance premium tax has been used to help pay for fire protection.

  In 2007, the Board elected to designate 1 mill of taxes to the Industrial Authority. This was in addition to the County's millage. The Industrial Authority had been funded through the Accommodation Excise Tax; however, the tax had not grown at a rate sufficient to support the agencies funded from it.

  In 2008, the Board elected to designate 1.25 mills to the Parks and Recreation Authority. The County's millage was reduced accordingly. Previously, the department was operated by the City of Valdosta but funded solely by Lowndes County.

  In computing the millage rate, the County is required under the Taxpayers Bill of Rights to compute a "rollback" rate, the rate that would generate the same amount of tax revenue from the prior year. If the actual rate exceeds the rollback rate, the County must advertise the increase and hold three public hearings to approve the millage. Conceivably, under this state mandated formula, millage could stay the same or even decrease and the County could still have to advertise a tax increase.

  Adding to the complexity of calculating millage, the state legislature imposed assessment caps, holding assessments at the 2008 values. In addition, they also repealed the Homeowners Tax Relief Grant

which offered an additional exemption of $8,000 to all homeowners which was reimbursed by the State.

Fiscal Year 2011 Highlights:

The General Fund decreased from fiscal year 2010 of $(1,153,684) or (2.84)%. The total County budget decreased by $(27,182,182) or (25.41)%. The housing market, which was booming several years ago, has all but stopped. Unemployment continues to climb. And the legislature has imposed assessment caps. The combination of these factors has drastically impacted both property taxes and sales taxes. As a result of the slowdown, the Budget committee made every effort to hold down costs while maintaining services. Many departments saw decreases in their budgets. And many outside agencies saw reductions or even eliminations. Some of the significant items in the budget include:

- No new or upgraded positions
- Freezing of unfilled positions
- Reduction in Force
- No merit or cost of living increases
- Reduction of travel allowances
- Elimination of county-funded state positions
- Elimination of outside agencies from County payroll and insurance
- Elimination of all vehicles, equipment and computer purchases
- The budget was calculated with an expectation of declining property tax and sales tax collections.

Issues and Challenges:

- Unified Land Development Code (ULDC): As the County continues to grow, the Unified Land Development Code and planning become more and more important. The County partnered with the University of Georgia and Georgia Tech to develop tools to assist in planning and for analyzing the impact of growth. In addition, the ULDC assists in protecting citizens and other landowners in Lowndes County.

- Roads: Lowndes County still has a considerable amount of unpaved roads. Increasing costs of paving have contributed to the slowdown in paving and resurfacing. In addition, the reduced sales tax collections and their impact on cash flow have caused many projects to be delayed until the economy picks up.

- Jail Expansion: The County Jail that currently exists was built in four phases. The oldest section dates back to the 1950s. Some areas of the jail are in poor repair and are unusable. With the populations reaching 700, an expansion is currently underway that will eventually increase the capacity to 1,000 beds. With the expansion, additional personnel will be another challenge the County faces.

- Solid Waste Management: For several years, the Board has studied solid waste and how to fund the program. For many years, citizens have used the convenience centers at no cost. However, with the Service Delivery Strategy Agreements, the cities made the case that none of their citizens utilized the services since they received service from the cities. As a result, the SDSA states that the program must be funded through user fees. The development of a program that meets the needs and provides the necessary revenue has been a challenge that the County continues to struggle with. In 2009, the County adopted a plan to require any resident who wanted to utilize the centers to purchase a card for $100. Throughout the year, the program was monitored and recommendations were made for changes in 2010.

Total Expenditures: The fiscal year 2010 budget for the County is $79,779,427, a decrease of (25.41)% from 2010. A summary of each fund is presented below.

| Fund | FY 2010 | FY 2011 | Variance | Percent Change |
|---|---|---|---|---|
| **General Fund** | 40,585,074 | 39,431,390 | (1,153,684) | (2.84)% |
| **Special Revenues Funds** | | | | |
| Keep Lowndes/Valdosta Beautiful | 61,903 | 50,000 | (11,903) | (19.23)% |
| Commissary | 537,836 | 607,178 | (69,342) | (12.89)% |
| Drug Seizures | 1,000,000 | 1,000,000 | - | 0.00% |
| Intergovernmental Grants | 501,276 | 92,336 | (411,329) | (86.06)% |
| Jail Operations | 646,262 | 484,000 | (162,262) | (25.11)% |
| Drug Abuse Treatment | 284,271 | 185,000 | (99,271) | (34.92)% |
| Emergency Telecommunications | 2,530,746 | 2,654,902 | 124,156 | 4.91% |
| Victim/Witness | 287,916 | 224,728 | (63,188) | (21.95)% |
| Special Services | 3,761,000 | 3,396,718 | (364,282) | (9.69)% |
| **Total Special Revenue Funds** | **9,611,210** | **8,694,862** | **(916,348)** | **(9.53)%** |
| **Capital Project Funds** | | | | |
| CDBG CHIP Grant | 100,000 | 100,000 | - | 0.00% |
| Special Purpose Local Option Sales Tax IV | 2,400,000 | 1,100,000 | (1,300,000) | (54.17)% |
| Special Purpose Local Option Sales Tax V | 16,000,000 | 6,600,000 | (9,400,000) | (58.75)% |
| Judicial/Administration & Jail Construction | 8,000,000 | - | (8,000,000) | (100.00)% |
| Special Purpose Local Option Sales Tax VI | 14,860,000 | 9,000,000 | (5,860,000) | (39.43)% |
| CDBA EIP Grant (Martin's Famous Pastry) | 100,000 | - | (100,000) | (100.00)% |
| CDBA EDA Grant (Martin's Famous Pastry) | 600,000 | - | (600,000) | (100.00)% |
| **Total Capital Project Funds** | **42,060,000** | **16,800,000** | **(25,260,000)** | **(60.06)%** |
| **Enterprise Funds** | | | | |
| Water/Sewer | 4,050,000 | 3,642,524 | (407,476) | (10.06)% |
| Landfill | 225,450 | 105,700 | (119,750) | (53.12)% |
| Street Lighting | 210,000 | 252,040 | 42,040 | 20.02% |
| Sanitation | 1,260,000 | 996,811 | (263,189) | (20.89)% |
| **Total Enterprise Funds** | **5,745,450** | **4,997,075** | **(748,375)** | **(13.03)%** |
| **Internal Service Funds** | | | | |
| Equipment Maintenance | 649,875 | 409,600 | (240,275) | (36.97)% |
| Health Insurance | 4,600,000 | 3,650,000 | (950,000) | (20.65)% |
| Fleet Manager | 3,710,000 | 2,896,500 | (813,500) | (21.93)% |
| Workers Compensation | - | 500,000 | 500,000 | 100.00% |
| Industrial Authority Debt Service | - | 2,400,000 | 2,400,000 | 100.00% |
| **Total Internal Service Funds** | **8,959,875** | **9,856,100** | **896,225** | **10.00%** |
| **Total All Funds** | **106,961,609** | **79,779,427** | **(27,182,182)** | **(25.41)%** |

Revenues:

The single largest source of revenues for the General Fund is derived from current year property taxes. Property taxes were calculated with a projected decline in the digest due to several factors. The imposed caps by the General Assembly have prevented any increases due to reassessment. Added to that, relatively no new growth, a decline in motor vehicle values and a reduction in new vehicles to replace those values and the result is a declining digest.

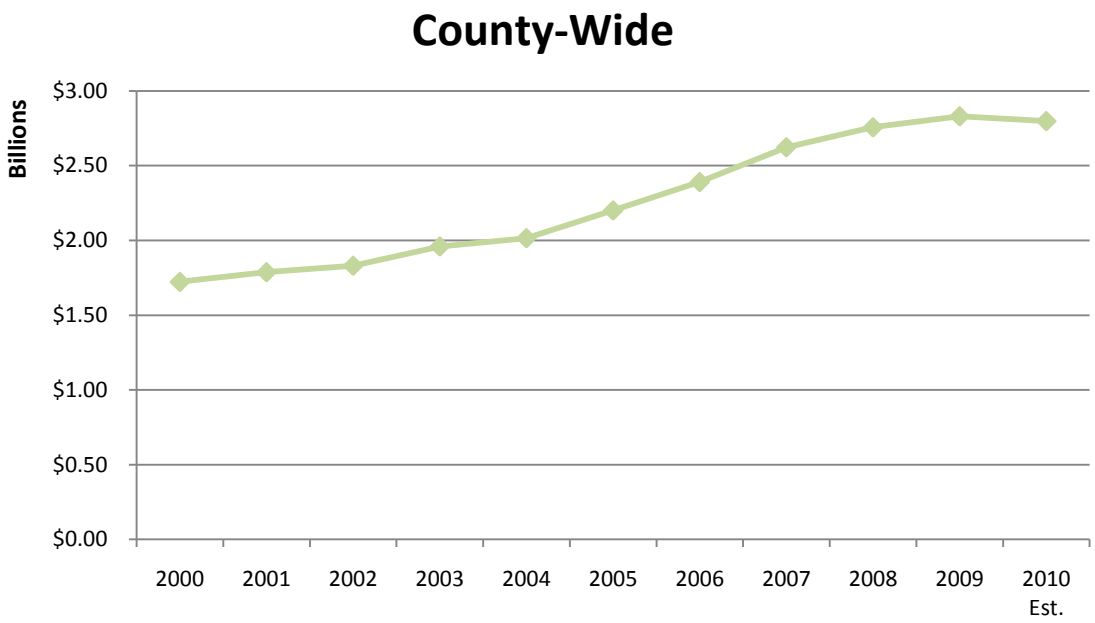



Figure 1 Digest Growth History

Other revenue sources include other taxes, licenses and permits, intergovernmental fees, charges for services, fines and forfeitures, investment income, and miscellaneous sources. The total projected General Fund revenue for fiscal year 2011 is $39,431,390, a decrease of $(1,153,684) or (2.84)%. Current year property taxes account for $19,396,500 or 49.19% of General Fund revenues, down from $20,072,000 in 2010.

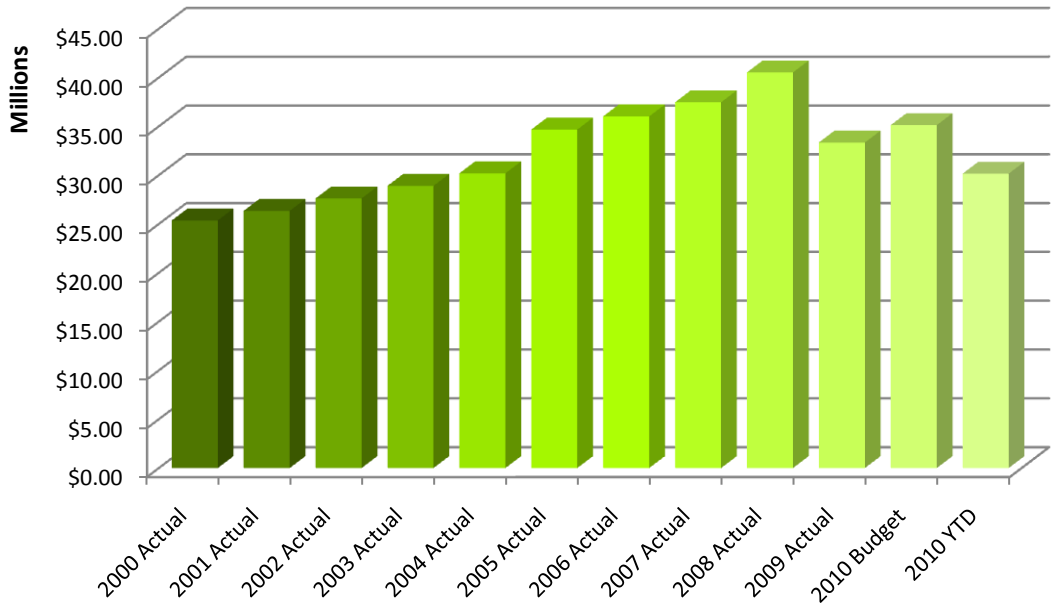



Figure 2 General Fund Tax Revenue History

Expenditures:
The expenditures for fiscal year 2011 represent a most basic level of current services. No new positions or upgrades were considered. No new vehicles or equipment were included. Computer replacements were put on

hold for one year. Many unfilled positions have been frozen. No merit or cost of living increases are included and all travel allowances have been reduced. Some positions have been eliminated altogether through a Reduction in Force. The current economy coupled with limitations on personnel and capital in previous budgets have made 2011 one of the most difficult budgets to balance.

The budget contained herein gives details for each line item. The three main expenditure components of the budget are personnel, operations and capital. Significant changes to each of those areas are briefly outlined below.

The single largest expenditure of a local government's budget is personnel which includes salaries and benefits. The expenditures for personnel in fiscal year 2011 budget represent 58.97% of the General Fund Budget or $23,251,296. Of the total budget, personnel expenditures represent 35.52% or $28,334,920. It is important to note that the percentage changes are affected by the size of the budget.

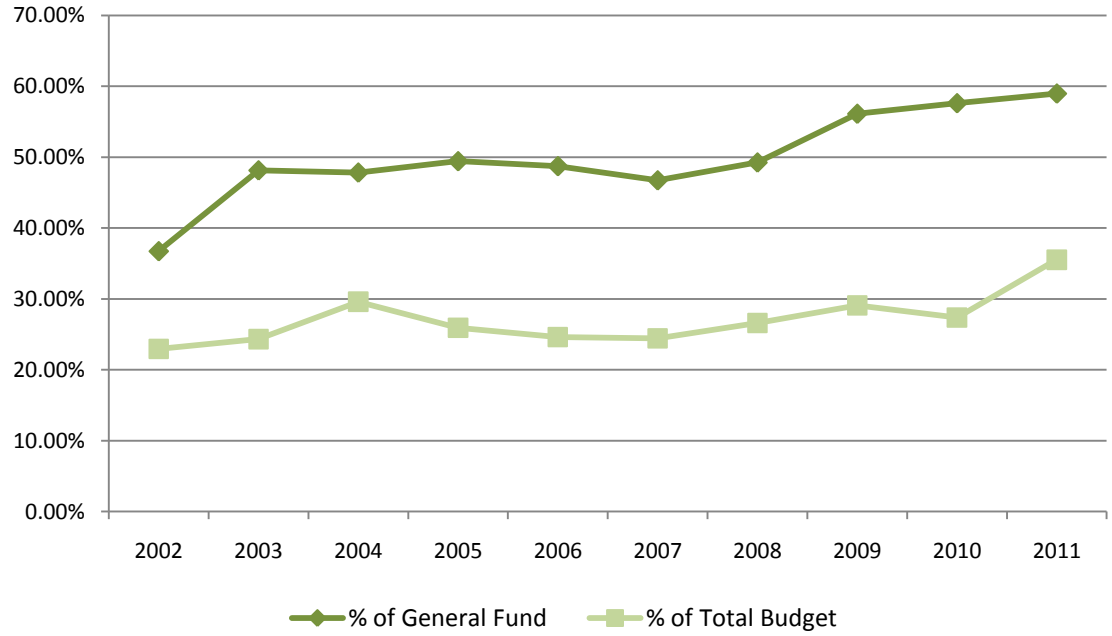



Figure 3 Personnel as a Percentage of Budget

A total of 34 positions were requested during the budget process in addition to requests for 16 upgrades. No new positions or upgrades were recommended. Additionally, several positions were frozen or eliminated per the Board's action on June 24th. There were no adjustments included for cost of living or merit increases. Also, any employee who receives an allowance for travel will see a reduction in that allowance.

In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Travel related to training was significantly reduced in the 2011 budget. While training is of critical importance to ensure that employees stay abreast of changes in legislation and technology and remain proficient in their positions, funding is not available without reducing or eliminating some services. The uniform line was significantly reduced, allowing for the purchase of uniforms for those departments that are mandatory only.

Prior to last year, the County had been in the process of updating some of its older equipment. Due to the economy, that program was put on hold last year. Some allowances were made due to the critical nature of some of that equipment. However, as things continue to decline, the proposed budget recommends no capital purchases. This will also result in a reduction of revenue from the sale of surplus property.

Summary:
In summation, the budget for fiscal year 2011 provides for the funding for mission critical services only with no anticipation of a change in the millage rate for operations. The dedicated millage for the Industrial Authority and Parks and Recreation Authority will continue at the current rates. As stated earlier, the increasing demands and the economic slowdown have made presenting a balanced budget with no increase in millage more difficult than ever. In light of these constraints, I believe that this represents an extremely lean budget that enforces the Board's "Back to Basics" philosophy and will challenge us all to be more efficient and effective than ever before.

I am grateful for the tremendous efforts by department heads, elected and appointed officials in developing this budget. Their assistance and willingness to explore new options made the process much easier. Special recognition goes to Stephanie Black, Finance Director, and her staff in formulating this document. They are to be commended for their diligence throughout this process. As always, staff and I stand ready to answer any questions you may have.

Sincerely,

Joseph D. Pritchard
County Manager

*This page intentionally left blank.*

The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year, the factors and assumptions that led to that plan and the goals and objectives. The documents should discuss the challenges that the County faces as it strives to be fiscally responsible and responsive as a local government. The budget document should serve as a policy document, a financial plan, an operations guide and a communication device.

To assist the reader, the budget document is divided into three main sections: the Introduction, Specific Fund Budgets and Appendices.

- **Introduction** – This section provides information to familiarize the reader with Lowndes County. There is a profile of the County, information on fund structures and policies, a discussion of Commission goals and comparative historical information.
- **Specific Fund Budgets** – This section provides the reader with information about each fund, broken down by department and includes goals and objectives for each governmental unit as well as performance measures.
- **Appendices** – This section provides supplemental data to assist the reader in understanding the document. Included in this section are a glossary of terms, expenditure classification and position charts.

The goal of the document is to present the policies and the goals of the County, revenue and expenditure summaries for all appropriated funds and descriptions of activities, services and functions. Also presented are descriptions of the budget process and a discussion of debt, capital improvements and staffing.



Lowndes County, located in south central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a Revolutionary War leader from South Carolina.

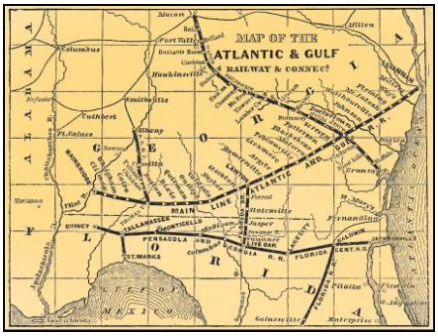
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the potential, Sion Hall and his son Enoch came to the region, bringing a sawmill. After more settlers arrived, Hall erected a store, establishing the first commercial enterprise. In 1825, it was decided to petition the legislature to create a new county. The original county was 2,080 square miles and bordered Ware, Thomas and Irwin Counties and the State of Florida.





The appointed Commissioners decided on a permanent site for the County seat in 1827 which was adjacent to a good spring on the Withlacoochee River. Franklinville was made up of only a few houses, some log buildings, a court house, post office and a store. Court convened for the first time in May 1829. Franklinville proved to be unsatisfactory as a County seat. The Commissioners moved the site to the junction of the Withlacoochee and Little Rivers. In 1837, Troupville became the County seat. Troupville was named after Governor Georgia Troup, one of Georgia' most noted governors. Troupville grew rapidly soon becoming a town with stores, residences, shops and churches. It soon built a court house.

While the citizens had long anticipated the railroad coming and had invested in it, when it did extend its right of way, it was four miles south of the County seat. Realizing that the rail line was vital to their progress, the Commissioners chose to relocate the County seat along the rail line in 1859. While the name Troupville was not transferred, the citizens wanted to retain some ties to Governor Troup. The new seat was named Valdosta after Troup's plantation Val d'Aosta. July 4, 1860 marked the first day the train passed through Valdosta and on December 7, 1860, the City of Valdosta was incorporated. Lowndes County and the area soon became the largest inland market for Sea Island cotton in the world.





The Strickland Cotton Mills were established in 1900 and was one of the largest industries in early Lowndes County. The employees lived in a company town that became known as Remerton. Although the mill is no longer in operations, the City of Remerton continues to thrive. Coca-Cola's second bottling company in the world was also located in Lowndes County.

Valdosta State University was established in 1906. First called South Georgia State Normal College, the school was renamed Georgia State Women's College in 1922. Following World War II, the school was renamed Valdosta State College in 1950 and achieved university status on July 1, 1993.




Today, Valdosta and Lowndes County are a thriving economic center, ideally located on the state border with Florida along Interstate 75. Lowndes County boasts two rail services, an airport and quick access to seaports. Shopping opportunities are available with a mall, outlet centers, antiques and the downtown area. Lowndes County is also home to Moody Air Force Base, named for George Putnam Moody. In addition, there are wildlife management areas, theme parks, theatres, golf courses and more to appeal to residents and visitors alike.

## Climate:

| Month | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Max °F | 61.9 | 66.3 | 73.1 | 79.1 | 85.8 | 90.7 | 92.0 | 91.4 | 88.2 | 80.3 | 72.4 | 64.0 | 78.8 |
| Mean °F | 50.0 | 53.5 | 60.2 | 65.6 | 73.2 | 78.9 | 80.9 | 80.3 | 76.6 | 67.1 | 59.3 | 52.0 | 66.5 |
| Min °F | 38.0 | 40.7 | 47.2 | 52.1 | 60.5 | 67.1 | 69.8 | 69.2 | 65.0 | 53.8 | 46.2 | 40.0 | 54.1 |

## Geography:

| | Lowndes County | Georgia |
|---|---|---|
| Land Area, (square miles) | 504.22 | 57,906.14 |
| Persons per square mile | 182.8 | 141.4 |

## Population:

| | Greater Lowndes County |
|---|---|
| 1970 | 55,112 |
| 1980 | 67,972 |
| 1990 | 75,981 |
| 2000 | 92,115 |
| 2005 | 98,574 |
| 2009 Estimate | 106,814 |

| | Incorporated Cities, 2000 |
|---|---|
| Dasher | 834 |
| Hahira | 1,626 |
| Lake Park | 549 |
| Remerton | 847 |
| Valdosta | 43,724 |

| | Lowndes County | Georgia | United States |
|---|---|---|---|
| Population, 2009 Estimate | 106,814 | 9,829,211 | 307,006,550 |
| Population growth rate, 2009 | 15.9% | 20.1% | 9.1% |
| Percent of population over age 65, 2009 | 9.7% | 10.1% | 12.8% |
| Percent of population under age 18, 2009 | 26.2% | 26.3% | 24.3% |

| Gender Comparison, 2008 | Lowndes County | Georgia | United States |
|---|---|---|---|
| Female Population | 50.6% | 50.8% | 50.7% |
| Male Population | 49.4% | 49.2% | 49.3% |

## Educational Statistics:

| | Lowndes County | Georgia | United States |
|---|---|---|---|
| Adults with at least a high school education | 77.7% | 78.6% | 80.4% |
| Adults with at least a bachelor's degree | 19.7% | 24.3% | 24.4% |

## Housing Statistics:

| | Lowndes County | Georgia | United States |
|---|---|---|---|
| Housing units, 2008 | 44,095 | 4,026,082 | 129,065,264 |
| Homeownership rate, 2000 | 60.8% | 67.5% | 66.2% |
| Median value, owner occupied housing units, 2000 | $87,600 | $111,200 | $119,600 |
| Households, 2000 | 32,654 | 3,006,369 | 105,480,101 |
| Persons per household, 2000 | 2.61 | 2.65 | 2.59 |

## Crime Statistics:

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|---|---|---|---|---|---|
| Murder | 2 | 7 | 3 | 5 | 10 | 2 |
| Rape | 28 | 44 | 40 | 50 | 44 | 35 |
| Assault | 174 | 246 | 240 | 237 | 233 | 226 |
| Burglary | 503 | 817 | 885 | 807 | 942 | 989 |
| Larceny | 2,556 | 3,174 | 3,520 | 3,675 | 3,788 | 3,279 |
| Auto Theft | 175 | 204 | 221 | 245 | 269 | 200 |

## Voter Statistics:

| | |
|---|---|
| Registered Voters, July 1, 2009 | 49,448 |
| Percentage voting in last general election | 78% |
| Number of Precincts | 34 |

| | |
|---|---|
| U.S. Congressional District | 1st and 2nd |
| State Congressional District | 142nd, 143rd and 144th |
| State Senate District | 8th |

## Economic Characteristics:

| | Lowndes County | Georgia | United States |
|---|---|---|---|
| Median household income, 2008 | $41,209 | $50,834 | $52,029 |
| Per capita income, 1999 | $16,683 | $21,154 | $21,587 |
| Persons below poverty, 2008 | 19.6% | 14.7% | 13.2% |
| Unemployment rate, 2009 | 8.1% | 9.6% | 9.3% |

## Business Statistics:

| | Lowndes County | Georgia | United States |
|---|---|---|---|
| Private, nonfarm establishments, 2007 | 2,777 | 231,810 | 7,705,018 |
| Private, nonfarm employment, 2007 | 42,739 | 3,648,418 | 120,604,265 |
| Nonemployer establishments, 2007 | 6,183 | 738,158 | 21,708,021 |
| Retail sales, 2002 ($1,000) | 1,332,541 | 90,098,578 | 3,056,421,997 |
| Retail sales per capita, 2002 | $14,230 | $10,551 | $10,615 |
| Building permits, 2008 | 745 | 35,368 | 905,359 |

Assessed Valuations ($1,000):

| | Assessed Value | Actual Value | Assessment Rate | Unincorporated Tax Rate | Incorporated Tax Rate |
|---|---|---|---|---|---|
| 2000 | $1,692,528 | $4,231,320 | 40% | 7.39 | 7.30 |
| 2001 | $1,722,721 | $4,306,803 | 40% | 7.39 | 9.02 |
| 2002 | $1,786,235 | $4,465,588 | 40% | 7.80 | 9.01 |
| 2003 | $1,831,103 | $4,577,758 | 40% | 8.12 | 9.01 |
| 2004 | $1,960,175 | $4,900,438 | 40% | 8.45 | 9.01 |
| 2005 | $2,015,862 | $5,039,655 | 40% | 8.86 | 8.86 |
| 2006 | $2,262,663 | $5,656,658 | 40% | 8.86 | 8.86 |
| 2007 | $2,390,770 | $5,976,925 | 40% | 8.86 | 8.86 |
| 2008 | $2,623,345 | $6,558,363 | 40% | 8.76 | 8.76 |
| 2009 | $2,756,750 | $6,891,876 | 40% | 7.31 | 7.31 |

Principal Taxpayers, 2009:

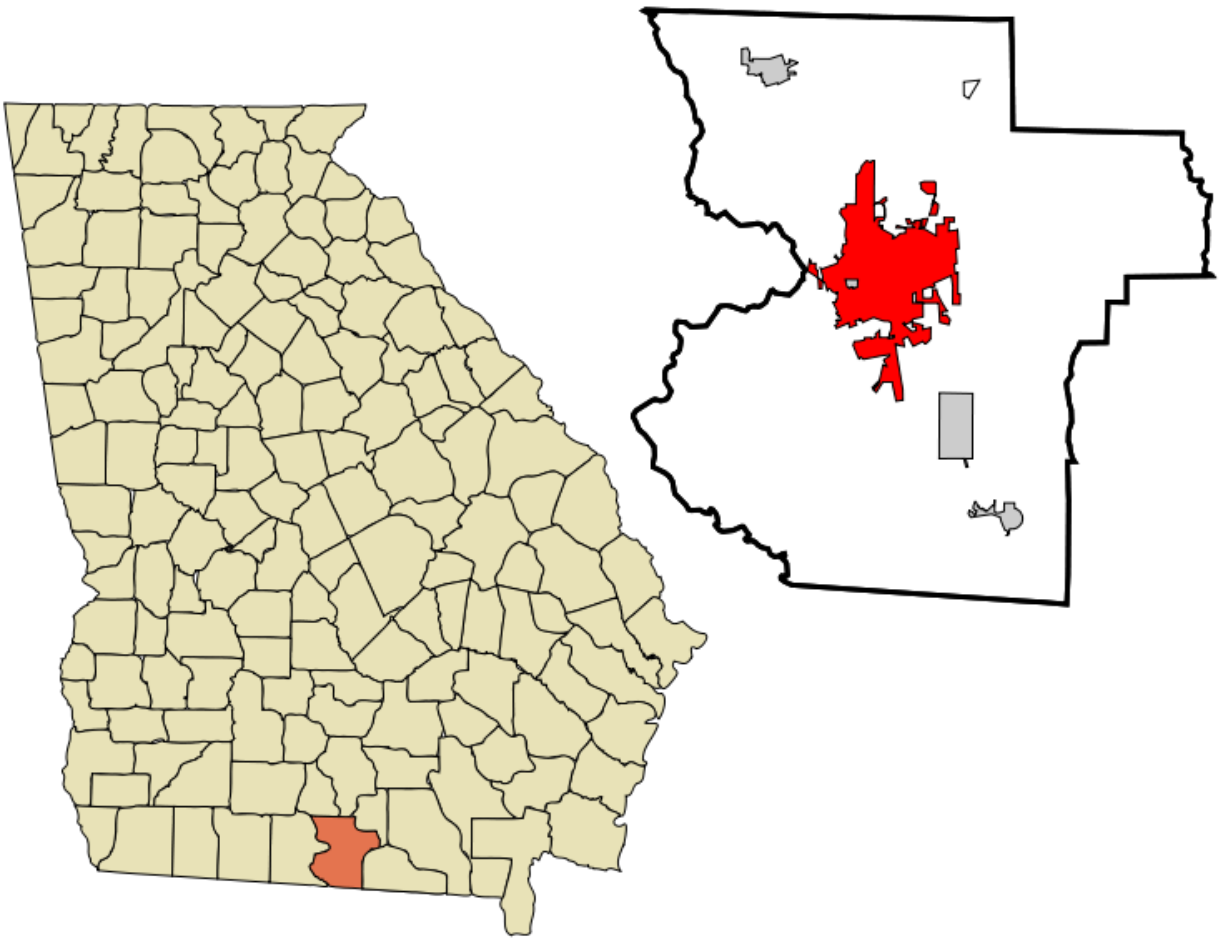
| | Taxable Assessed Value | % of Taxable Assessed Value |
|---|---|---|
| Archer Daniels Midland | $74,097,853 | 2.69% |
| Packaging Corporation of America | $49,075,440 | 1.78% |
| Lowe's Distribution Center | $43,049,356 | 1.56% |
| The Langdale Company | $25,928,845 | 0.94% |
| Georgia Power Company | $25,640,176 | 0.93% |
| Marelda Valdosta Mall LLC | $12,552,149 | 0.46% |
| Bellsouth Communications | $12,374,318 | 0.45% |
| Colquitt Electric Membership | $13,382,528 | 0.49% |
| Lowe's Home Center LLC | $11,853,582 | 0.43% |
| South Georgia Pecan Co. | $11,818,050 | 0.43% |
| All Others | $2,476,750,409 | 89.85% |

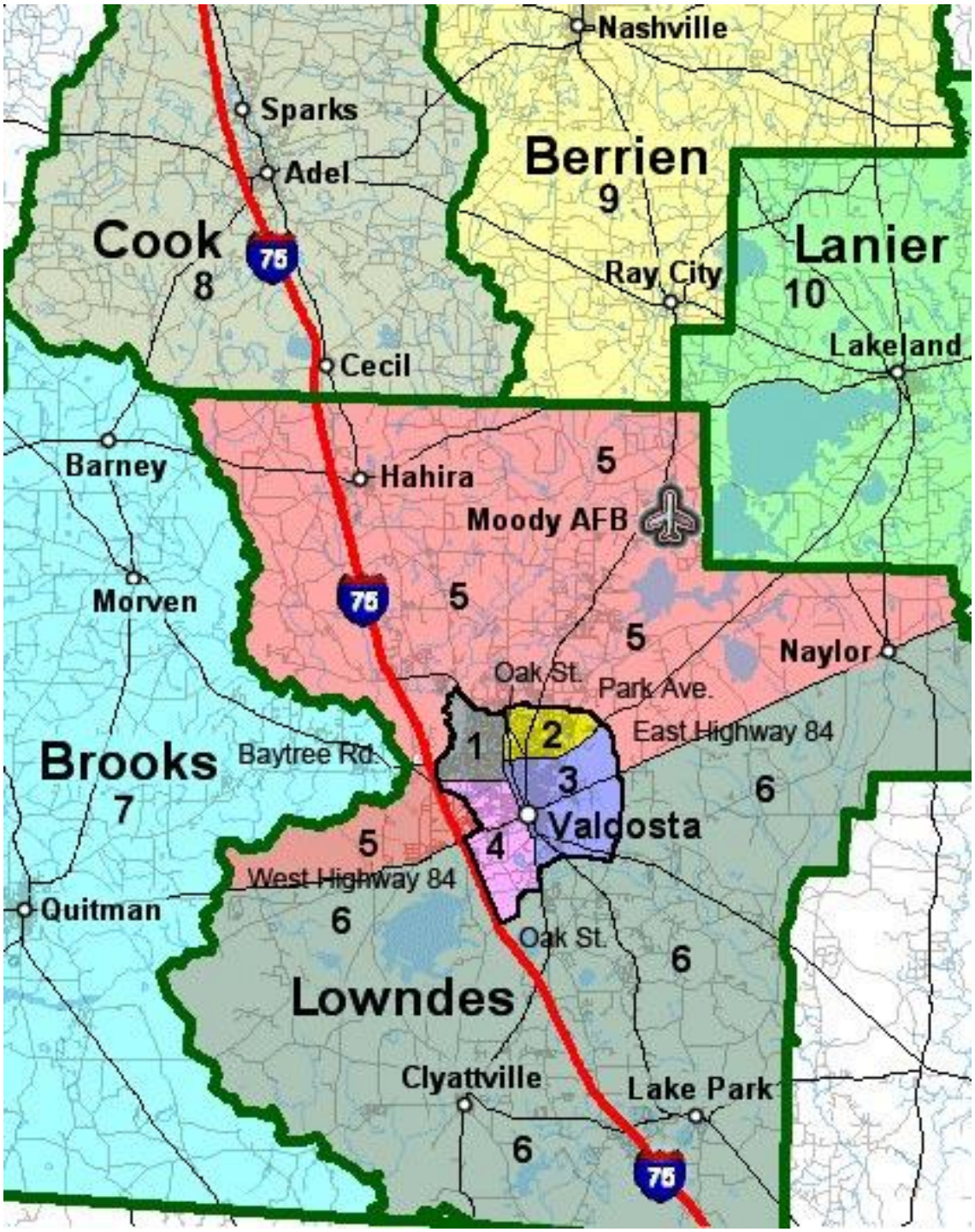
Principle Employers, 2009:

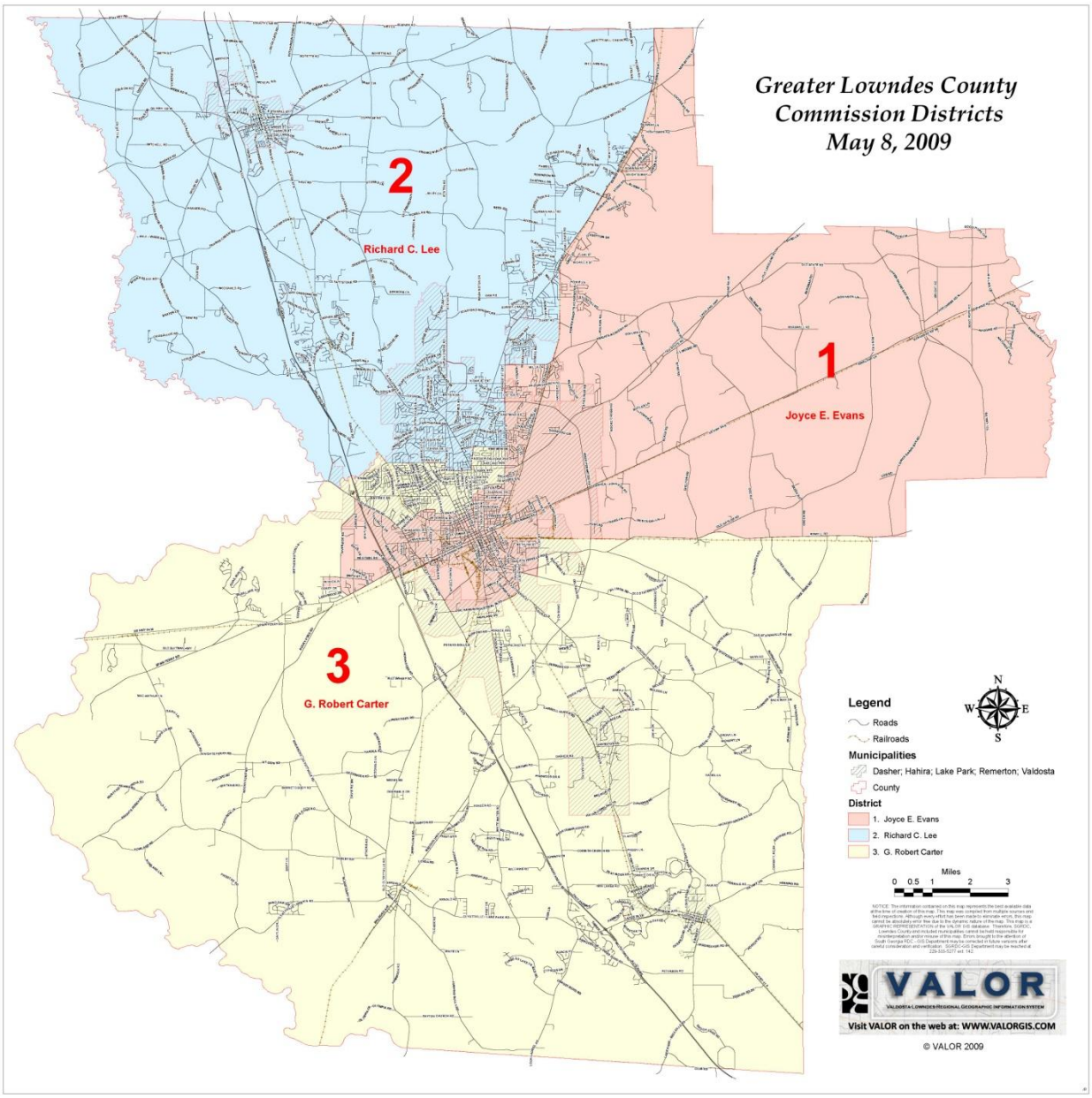
| | Employees | % of County Employees |
|---|---|---|
| Moody Air Force Base | 4,448 | 8.61% |
| South Georgia Medical Center | 2,300 | 4.45% |
| Valdosta State University | 2,280 | 4.42% |
| Lowndes County School System | 1,279 | 2.48% |
| Valdosta City School System | 950 | 1.84% |
| Lowe's Distribution Center | 900 | 1.74% |
| Convergys | 850 | 1.65% |
| City of Valdosta | 659 | 1.28% |
| Lowndes County | 540 | 1.05% |
| Fresh Beginnings | 500 | 0.97% |
| All Others | 36,929 | 28.48% |

Millage Rate, 2008:

| County | Industrial Authority | Parks & Recreation Auth. | Total Millage |
|---|---|---|---|
| 7.31 | 1.00 | 1.25 | 9.56 |




Nashville
Sparks
Adel
Berrien
9
Cook
8
75
Ray City
Lanier
10
Lakeland
Cecil
Barney
Hahira
5
Moody AFB
Morven
75
5
5
Naylor
Oak St.
Park Ave.
East Highway 84
1
2
Brooks
7
Baytree Rd.
3
6
Valdosta
5
4
West Highway 84
Quitman
6
Oak St.
6
Lowndes
Clyattville
Lake Park
6
75


Greater Lowndes County
Commission Districts
May 8, 2009
2
Richard C. Lee
1
Joyce E. Evans
3
G. Robert Carter
Legend
Roads
Railroads
Municipalities
Dasher; Hahira; Lake Park; Remerton; Valdosta
County
District
1. Joyce E. Evans
2. Richard C. Lee
3. G. Robert Carter
N
W
E
S
Miles
0 0.5 1 2 3
VALOR
Visit VALOR on the web at: WWW.VALORGIS.COM
© VALOR 2009

*This page intentionally left blank.*

The annual budgeting process for the County actually begins in the early spring with the Board of Commissioners' retreat. At this meeting, the Board meets with various departments and determines the direction and goals of the County for the coming year. The formal budget process then begins in the late fall of each calendar year. A budget calendar is developed outlining projected dates for milestones in the process and is presented to the Board of Commissioners for adoption.

The Finance Department prepares budget packages for each division, department or agency receiving funding showing history and year to date information and providing instruction on how to submit budget information. Requested personnel and computer equipment are due prior to the due date for complete packages from each department to allow Human Resources and Information Technology Services (ITS) to compute the costs of those requests.

Once the budget packages are received and entered into the budgeting system, revenue projections and any additional expenditures are calculated and entered. The Budget Committee, made up of the County Manager, Finance Director and two additional employees of the Finance Department, begin meeting with departments to discuss their requests.

The Budget Committee, using the data gathered during the meeting process, then begins making adjustments to the requests to develop a proposed budget. It is the objective of the Budget Committee to present the Board of Commissioners with a balanced budget.

Commissioner work sessions are then scheduled where the Budget Committee reviews the entire budget with the Board. This is a public meeting and an opportunity for department heads to make their case before the Board. Once any changes recommended by the Board have been entered, public hearings are scheduled and advertisements are placed. All departments receive a copy of their proposed budgets before the public hearings. A copy of the budget is also on display in the office of the County Clerk for any citizen who wishes to review the document.

In 2006, Lowndes County went live with a new accounting system. Using this new system allows department the functionality of accessing funds throughout their budget without having to make budget adjustments throughout the year. Certain line items are excluded such as salaries and benefits, insurance and debt service. However, exclusive of those accounts, as long as the department does not go over their remaining budget, an individual line item may exceed its budget. Any amendment of the budget must be approved by the Board of Commissioners.

*Budget Calendar*

| Milestone | Target Date |
|---|---|
| Manager's Budget Letter | November 24, 2008 |
| Initial Budget Package | November 24, 2008 |
| ITS/Personnel Requests Due | December 22, 2008 |
| Departmental Budgets Due to Finance | January 12, 2009 |
| Begin Budget Analysis/Input | January 26, 2009 |
| Budget Package to Manager | February 23, 2009 |
| Revenue Projections | February 23, 2009 |
| Begin Departmental & Outside Agency Meetings | March 9, 2009 |
| Finish Departmental & Outside Agency Meetings | April 6, 2009 |
| Manager Recommendations Finalized | April 20, 2009 |
| Budget to Commissioners | May 11, 2009 |
| Begin Commissioner Review & Work Sessions | May 11, 2009 |
| End Commissioner Review & Work Sessions | May 22, 2009 |
| Public Meeting on Budget | June 2, 2009 |
| Public Meeting & Adoption of Budget | June 9, 2009 |

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or good are received and the liabilities are incurred. Accounting records for enterprise type funds are maintained on an accrual basis, with revenues being recorded when earned and measurable and expenses being recorded when the services or goods are received and the liabilities are incurred.

The level of budget control (the level at which the expenditures cannot legally exceed the approved budget) is maintained at the department level. However, County department budgets contain detail by major service group (personal services, contractual services, etc.) and by line item within each major service group (salaries – regular, health insurance, life insurance, etc.) Through the use of group budgeting, a functionality of the software used by the County, departments have the flexibility of expending funds as needed as long as the total of their budgets excluding items such as personnel expenditures, insurance and debt service are not exceeded. Any adjustments to the budget require the approval of the County Manager or the Finance Director and any adjustments for personnel or amendments require the approval of the Board of Commissioners. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide and enterprise and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which they are earned and expenditures are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred. Following is a chart defining the County's current fund structure and the basis of accounting used for each.

| Fund | Description | Basis of Accounting |
|---|---|---|
| General Fund | The General Fund is the principal operating fund of the County government. Most of the operating expenditures of the County should be accounting for in the General Fund unless there is a compelling reason for them to be reported in some other fund type. | Modified Accrual |
| Special Revenue Funds | Special Revenue Funds are used to account for specific revenues that are legally limited in their usage. The County uses a number of Special Revenue Funds which are described below. | Modified Accrual |
| Keep Lowndes Valdosta Beautiful | The KLVB program is an extension of the Keep America Beautiful Campaign. Revenues are received from the County's landfill fund and are required to be used for projects that clean up, beautify or recognize achievements in beautification throughout Lowndes County. For FY 2011, this program is no longer accounted for as a County department. | Modified Accrual |
| Sheriff's Commissary | This fund is used to account for the personal items that are purchased for the benefit of inmates in the Lowndes County Jail. All proceeds are returned to the fund and are used to purchase additional items. | Modified Accrual |
| Drug Seizures | This fund is used to account for the funds received by the Sheriff relating to drug interdiction. These funds are required to be used by the Sheriff for programs that help reduce the use of drugs and educate the public on drug resistance. | Modified Accrual |
| Accommodation Excise Tax | This fund previously accounted for the collection of accommodation excise taxes, also referred to hotel/motel or bed taxes. Beginning in January 2008, the City of Valdosta began collecting the accommodation excise tax for lodging establishments located within the City limits, reducing the portion received by the County to approximately 15%. As part of the Service Delivery Strategy Agreement, the remaining collections were transferred to the Special Services Fund. | Modified Accrual |
| Intergovernmental Grants | This fund accounts for most grants received by the County. Exceptions are generally for CDBG grants or those that qualify as capital projects. Also included in this fund are small entities that the County processes payroll for and the corresponding reimbursement. | Modified Accrual |
| Jail Operations | The Jail Fund accounts for the monies received from the fines and forfeitures set aside for staffing, maintenance and operations of the Lowndes County Jail. All expenditures of this fund relate to the operation of the Jail facility. | Modified Accrual |

| Fund | Description | Basis of Accounting |
|---|---|---|
| Drug Abuse Treatment | This fund accounts for the monies received from fines and forfeitures set aside for the treatment and educational programs relating to drug use. This fund is operated by LODAC (Lowndes Drug Action Council). For FY 2011, this program is no longer accounted for as a County department. | Modified Accrual |
| Emergency Telecommunications | This fund is inclusive of activities regarding 911 Communications. Included in this fund are the 911 Center, the Sheriff's Radio Tower and the Public Safety Radio System, and 800 MHz radio system used by all emergency service and related division of Lowndes County. The fund is supported through surcharges to users of wireless and landline telephones, user charges for the radio system and a minimal amount of General Fund support. Previously, Emergency Management was included in this fund but was moved during 2008 with the hiring of a full-time Emergency Management Director. | Modified Accrual |
| Victim/Witness | This fund accounts for fines and forfeitures set aside for victim programs. These funds are appropriated to the District Attorney who allocates a portion to the State County Solicitor's office. Previously, a portion also went to The Haven, a battered women's shelter. | Modified Accrual |
| Special Services | This fund was created with the finalization of agreements regarding Service Delivery Strategy. Revenues derived from unincorporated sources were moved from the General Fund and Accommodation Excise Tax Fund to this fund. Expenditures for programs provided primarily to the unincorporated citizens were also moved to this fund and included Fire/Rescue, Zoning and Planning. As for the Accommodation Excise Tax proceeds, 40% by statute must be used for Tourism. In January 2009, the City of Hahira began collecting the accommodation excise tax for their one hotel. | Modified Accrual |
| Capital Project Funds | Capital Project Funds are used to account for specific revenues that are limited to usage on specific capital projects. The County uses Capital Project Funds to account for SPLOST. A description of the Capital Project Funds used by the County follows. | Modified Accrual |
| CDBG CHIP Grant | This fund accounts for the County's CHIP program which assists with low-income housing needs either through down payment assistance or rehabilitation. | Modified Accrual |
| SPLOST IV | This fund accounts for the County's fourth Special Purpose Local Option Sales Tax. Spending of funds collected under SPLOST IV is still ongoing. | Modified Accrual |
| Judicial/Administrative Complex and Jail | This fund accounts for the bond proceeds used for construction of the Judicial/Administrative Complex and the expansion of the County Jail. Bonds were issued in 2003 for the first phase of the Judicial Complex and again in 2008 for the Administrative wing and the second phase of the Jail expansion. | Modified Accrual |
| SPLOST V | This fund accounts for the County's fifth Special Purpose Local Option Sales Tax. Spending of funds collected under SPLOST V is still ongoing. | Modified Accrual |
| SPLOST VI | This fund accounts for the County's current Special Purpose Local Option Sales Tax. The tax was voted on in September 2007 and collections began in January 2008. Unlike previous SPLOSTs, the County only accounts for the portion they receive under the tax. When funds are received from the Department of Revenue, the County has 10 days to remit proceeds to the other governments. | Modified Accrual |

| Fund | Description | Basis of Accounting |
|---|---|---|
| CDBG EIP Grant | This fund accounts for one segment of the pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin's Famous Pastry site. The project has been completed. | Modified Accrual |
| CDBG EDA Grant | The fund accounts for one segment of the pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin's Famous Pastry site. This project has been completed. | Modified Accrual |
| Enterprise Funds | Enterprise Funds are used primarily to account for "business-like" activities that are primarily financed through user charges. Following is a description of the Enterprise Funds used by the County. | Accrual |
| Water/Sewer | This fund accounts for the revenues and expenses of the County's utility system which includes water and sewer services. Revenues primarily come from user charges and are expensed for administration of the department as well as water and sewer operations. | Accrual |
| Landfill | This fund accounts for all activities relating to the County's landfill services. Revenues are received in the form of a Solid Waste Host Fee from the private landfill located in Lowndes County. Expenses relate to the monitoring of methane as well as an allocation to the KLVB program. Monies are also set aside for the annual post-closure care of the County's closed landfill. | Accrual |
| Tax Lighting Districts | This fund accounts for special tax lighting districts in Lowndes County. Districts are created either through covenant or by petition from property owners and are assessed a fee on the property tax bill for basic or decorative lighting. | Accrual |
| Sanitation | Previously accounted for in the General Fund, the Sanitation Fund was set up to account for the County's solid waste management program. The County utilizes collection centers located throughout the County. The program is supported by user fees. | Accrual |
| Internal Service Funds | Like Enterprise Funds, Internal Service Funds account for "business-type" activities but for an internal customer. User charges are the primary source of revenues. Following is a description of the Internal Service Funds used by the County. | Accrual |
| Equipment Maintenance | This fund accounts for all maintenance of County vehicles and equipment. Revenues are received from the Fleet Manager for parts, fuel, lubricants, tires and labor on all County equipment and from outside agencies as well. The County's fuel island is included in this fund. | Accrual |
| Health Insurance (Previously Self-Insurance) | This fund accounts for the County's health insurance plan. The County is self-insured. Previously, workers compensation was included in this fund; however, during FY 2010, these were separated to give a better picture of how each is performing. | Accrual |

## Budget and Equity Reserve Policy

The purpose of this policy is to provide general guidelines for the operations of the Finance Department relating to budgeting and equity reserves. The adoption of an operating budget is one of the County's most important activities and is subject to Georgia Code Section 36-81-7.

A budget calendar for the subsequent budget year shall be presented to the Board of Commissioners at the start of each budget cycle. The calendar shall include specific tasks required to prepare the budget and completion dates for those tasks.

The County will utilize a decentralized operating budget process. All departments and constitutional officers provide to the Finance Department requests for personnel, goods, capital, and services necessary to meets the operational objectives of the budget period. Each shall submit a budget for "current services," "expanded services," and "expanded service-not carried forward."

Special, one-time revenues shall be used to purchase non-recurring items and shall not be used to support the long-term operations. Special revenue funds are limited to the mandates of the funding source and are not to be used to subsidize other funds unless specifically allowable under the program regulations.

Annual budgets shall be adopted for the general fund, special revenue funds, enterprise funds, and debt service funds. Project budgets shall be adopted for capital project funds. Trust and agency funds achieve budgetary control through stipulations in the trust agreements; therefore, budgets are not adopted for these funds.

The budget for each fund must be balanced. Anticipated revenues and unreserved fund balance must equal or exceed anticipated expenditures.

It is the objective of the County to maintain an unreserved fund balance for the general fund to pay expenditures from unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. The County shall strive to maintain this unreserved fund balance at a level equivalent to one quarter's expenditures (120 days).

Budgets for governmental fund types will be adopted on a basis of generally accepted accounting principles except for the recognition of outstanding encumbrances. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources. All outstanding encumbrances are charged as an expenditure to the budget appropriation in the year initially encumbered.

All unencumbered appropriations lapse at year-end. However, the appropriation authority for major capital projects and capital assets carries forward automatically to the subsequent year. When these encumbrances become expenditures, they are charged to the subsequent year's revised budget. All other encumbered appropriations lapse at year-end and any of these orders that the County honors must be charged against the subsequent year's original budget.

The budget shall be adopted at the fund/department level. Any adjustment of salaries and benefits shall require approval of the Board of Commissioners.

The County shall include an amount in the general fund budget for unforeseen operating expenditures. This contingency appropriation shall be approximately 1.5% of the operating budget or $500,000, whichever is less.

The County shall maintain a system of budgetary control to ensure adherence to the budget.

### Budget and Equity Reserve Policy, con't.

The proposed budget shall be submitted to the Board of Commissioners for adoption prior to June 30 of each calendar year for the subsequent year. A copy of the proposed budget shall be made available to the public and, upon request, to the news media. An advertisement of the availability of the proposed budget and notice of a public hearing shall be placed as prescribed in Georgia Code Section 36-81-5. The public hearing shall be at least one week prior to the meeting at which the budget is to be adopted by the Board of Commissioners.

### Accounting, Auditing and Financial Reporting Policy

Georgia Code Section 36-81-7 requires that an annual independent audit of the financial statement of the County be performed. This policy is intended to provide guidance for accounting and the general audit.

The County shall establish and maintain a high standard of accounting practices. Those standards shall conform to generally accepted accounting practices as prescribed by the Governmental Accounting Standards Board.

The County shall establish and maintain a formal, written Policies and Procedures Handbook. All policies contained in the manual shall be adopted by the Board of Commissioners.

The Finance Department shall prepare quarterly financial reports for management purposes and shall reconcile monthly according to the currently prescribed reconciliation schedule. The Finance Department shall prepare a Comprehensive Annual Financial Report. Once audited, this report shall be made available to elected officials, other agencies, creditors and citizens upon request.

Annually, an independent public accounting firm shall conduct an audit of the financial reports of the County.

The County may use the competitive bid process for the audit or may appoint a county auditor for a term of three to five years. In issuing a request for proposal, the County shall request a proposal for qualifications and a proposal for cost. Qualifications of the auditor shall be determined prior to the opening of the bids for cost. An agreement between the County and the auditor shall be in the form of a written contract that will include the request for proposal. All general-purpose fund and group statements and schedules shall be subject to the full scope audit.

The County shall maintain a strong internal audit function. The Internal Auditor shall report to the County Manager and shall evaluate the County's systems to ensure compliance with policy and internal control concerns.

### Capital Improvement Plan Policy

A capital improvement plan (CIP) is a long-range plan of purchasing, constructing, and maintaining the County's capital assets. A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a CIP for a five-year period. As resources are available, the most current year of the CIP will be incorporated into the current year's operating budget. The CIP will be reviewed and updated annually.

For the purposes of this policy, land, land improvements, and building projects with a cost of $7,500 or more shall be classified as capital assets. Equipment with a cost of $7,500 or more and a useful life of two or more years shall be classified as a capital asset.

The County's objective is to meet the capital needs of the County in a manner that is most beneficial to the citizens. Projects in the CIP shall be prioritized during the annual review. The following criteria shall be considered in prioritizing projects:

Capital Improvement Plan Policy, con't.

Is the project mandatory?
Does the project improve efficiency?
Does the project provide a new service?
What is the extent of the project's usage?
What is the project's expected useful life?
What is the effect on operation and maintenance costs for the project?
What are the available state/federal grants for the project?
What hazards will the project eliminate?
What are the prior commitments for the project?

The County shall strive to allocate approximately 8% of the annual general fund budget toward the addition and replacement of capital assets.

Investment Policy

Per Code Section 36-83-2 G of the Official Code of Georgia, "public interest is served by maximum and prudent investment of idle public funds so that the need for taxes and other public revenue is decreased commensurately with the earning on such investments." It is the objective of Lowndes County to invest idle public funds in a manner which will provide the highest investment return while insuring safety and liquidity as well as complying with the above Code Section. Investment decisions are made with the judgment and care of a prudent person, not for speculation, but for investment.

Responsibility - Management and administration of the investment program of the County shall be the responsibility of the Finance Director. The Finance Director shall establish written procedures for the operation of the program, specifically outlining the decision making process, requirements for investment, placement of investments, and authority established under the program. The Finance Director shall maintain a list of authorized institutions and shall review this list annually. On a quarterly and annual basis, the Finance Director shall prepare a report of the investment program which shall be presented to the Board of Commissioners.

Objectives - In order to maximize investment return, the County shall pool all funds except those restricted or categorized as special funds. The County shall seek to reduce the credit risk, reduce interest rate risk, meet liquidity requirements, and maximize the rate of return. These objectives shall be achieved through long-term cash flow projections, diversification of investments and utilization of qualified institutions and brokers/dealers. Investment decisions shall be made impartially and any material interest in an institution or agency that can be construed to cause a conflict of interest shall be disclosed to the County.

The County shall also issue a request for proposal for banking services to financial institutions in the geographic area. The awarding of the contract shall be based on the proposals received. A contract shall be developed upon award and approved by the Board of Commissioners.

Types of Investments and Requirements - The County shall be authorized to make investment in the following types of securities pursuant to Georgia Code Section 36-83-4:
Obligations of this or other states;
Obligations issued by the United States Government;
Obligations fully insured or guaranteed by the United States government or a United States government agency;
Obligations of any corporation of the United States government;
Investment Policy
Prime bankers' acceptances;
Local government investment pool;
Repurchase agreements;

Investment Policy, con't.

Obligations of other political subdivisions of this state;
Deposits of institutions established under the laws of this state or the United States and operating in the State of Georgia.

Collateralization will be required on certificates of deposit and repurchase and reverse repurchase agreements at 110% of market value of principal and accrued interest. Collateral is limited to obligations issued by the United States government and obligations fully insured or guaranteed by the United States government or an agency of the United States government and will be held by an independent third party with a safekeeping receipt supplied to the County. All transactions will be conducted on a delivery-versus-payment basis.

The County shall anticipate cash flow needs and shall attempt to match investment with that anticipated cash flow as closely as possible. Except for those reserve or other funds with long-term investment horizons, the County shall limit maturities to five years or less. A portion of the portfolio shall be invested in more liquid funds to meet the operational needs of the County.

Institution and Broker/Dealer Requirements - Investment shall be placed with institutions and broker/dealers on the authorized list maintained by the Finance Director. Institutions and broker/dealers desiring to become an authorized institution shall supply, as appropriate, the following items:
An audited financial statement;
Proof of National Association of Securities Dealers certification;
Proof of State of Georgia registration;
Completed broker/dealer questionnaire;
Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

Prior to placing any investment, the institution will provide a certification of having read and agreeing to comply with the Investment Policy of Lowndes County and agreeing to exercise due diligence in managing the investment of the County.

Diversification Limits - In order to maintain a secure and diversified portfolio, the County has set the following limits for investment in certain types of securities.

| | |
|---|---|
| US Government Obligations | 100% |
| US Government Agency Securities and Securities issued by Instumentalities of Gov't. Sponsored Corporations | 75% |
| Repurchase Agreements | 25% |
| Prime Bankers Acceptances | 10% |
| Obligations of other political subdivisions of the State of Georgia | 25% |

Reporting and Audit Requirements - A quarterly and annual investment report will be made by the Finance Director and submitted to the Board of Commissioners. The report shall include the following:
List of individual securities held at the end of reporting period;
Realized and unrealized gains or losses resulting from appreciation or depreciation by listing cost and market value of securities over one year duration that are not intended to be held until maturity;
Average weighted yield to maturity of portfolio;
List of investment by maturity date;
Percentage of total portfolio represented by each type of investment.

The Annual Financial Report of the County will disclose the performance of the investment program and will be audited annually by an independent firm.

## Debt Management Policy

In order to meet capital improvement objectives, Lowndes County may from time to time issue debt instruments to finance those capital improvements. The following policy is intended as a guideline for the issuance of debt instruments regarding terms, methods, limits, responsibilities and objectives. This policy strives to provide a consistent and orderly decision making process, to identify objectives, and to demonstrate a commitment to long-term planning. Adherence to the policy and a commitment to full and timely repayment ensures that the creditworthiness of the County is protected.

Creditworthiness Objectives - The County's primary objective is to minimize debt service costs. The meet this objective, the County will strive to maintain the highest possible credit rating possible without compromising services to citizens. The Finance Director will maintain relationships with rating agencies and provide updated financial information regularly. At the discretion of the Finance Director and/or Committee, the County may seek the services of a rating agency on a debt issue. The County will strive to maintain a credit rating of "A" or higher for direct, long-term debt obligations and will offer enhancements if economically feasible to achieve that rating. The net debt service on the bonds should be reduced by more than the cost of the enhancements and should be subject to the competitive bid process. The County will fully and completely disclose all debt issues as part of its' Annual Financial Report and will meet the standards for disclosure set by state and national regulatory bodies. The County will systematically plan for capital improvements to coordinate financing plans.

Responsibility - It shall be the responsibility of the Finance Director to develop financing recommendations. These recommendations should be based on time, carrying cost, financing options, effect on tax rates and user charges, interest rate trends, and other appropriate factors. A Committee comprised of appropriate personnel will assist the Finance Director if appropriate. The Director and/or Committee shall assess progress on the Capital Improvement Plan of the County, review regulatory changes, review services provided by outside agencies, and evaluate the long term financing plans. The Finance Director and/or Committee shall analyze any proposal for capital financing made to the County or any agency that involves a pledge of the County's credit. The Finance Director and/or Committee shall be responsible for solicitation and selection of Bond Counsel, Underwriters, Financial Advisors, Paying Agents and any other service providers deemed necessary.

Bond Counsel may be used to provide an opinion as to legality and tax exempt status of any obligation and to advise on all other types of financing and on any other questions involving federal tax or arbitrage laws. Bond Counsel will be responsible for preparing ordinances authorizing issuance of obligations and closing documents to complete their sale.

A Financial Advisor may be used to advise on the structuring of obligations and on how the choices will impact the marketability of obligations. The Financial Advisor will not bid nor underwrite any debt issues of the County, eliminating any conflict of interest.

Limits on Indebtedness - The objectives for the County are to stay within limits prescribed in state statutes and to maintain its' credit standing. The County will conduct annual reviews of capital spending and debt conditions as well as their impact on the millage calculation and debt management goals. The County should strive to work with each jurisdiction to eliminate duplication of services and efficiently manage capital improvements. The Finance Department shall be responsible for developing procedures for use of debt instruments as well as repayment terms and amortization schedules prior to the issuance of any debt. Following is a brief overview of the limits for specific debt issues.

Full faith and credit obligations of the County which are not self-supporting or which are paid from general fund revenues are subject to a limit of 1% of taxable assessed value. Further, annual debt service requirements should not exceed 10% of general fund revenues.

Debt Management Policy, con't.

Short-term lease-purchase obligations used to purchase equipment and furnishing with useful lives of ten year or less should not exceed .125% of taxable assessed value. The obligation should not extend past the useful economic life.

General Fund loan guarantees and credit supports, used to meet high priority needs, are subject to a limit of 1% of taxable assessed value. Use of the General Fund to secure long-term obligations impairs the ability of the General Fund to support ongoing operations; therefore a decision to do so must be approved by the Board of Commissioners. The use should demonstrate an underlying self-support, should be a transition to stand alone credit, and should be in the best interest of the County.

Revenue-secured debt may be used to fulfill the capital needs of the revenue producing enterprise activities. The amount should be limited to the feasibility of the overall financing plan determined by the Finance Director and/or Committee. Issuance of bonds shall be made in accordance with the laws of Georgia. The obligations of such bonds shall be held to the project requirements and the limits imposed by those laws.

Structure and Term - As with any financing plan, the duration of any debt issue should never exceed the economic life of the improvement that it is financing. Whenever possible, the duration should be shorter that the economic life. The County shall strive to pay 20% of debt obligation within five years and 40% within ten years. It is therefore imperative that long range plans and goals be set and monitored when debt issues are considered.

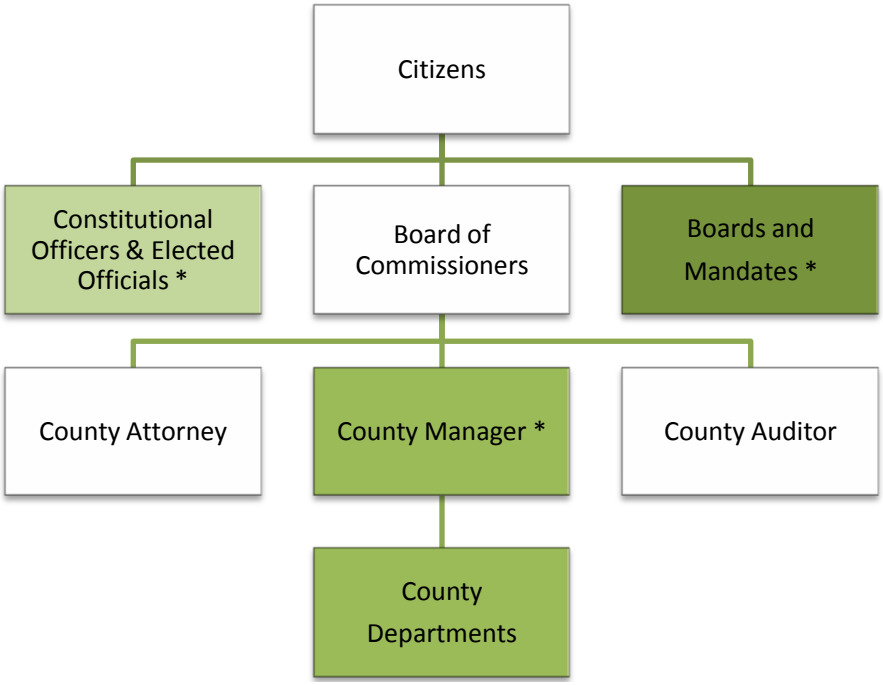
At the discretion of the Finance Director and/or Committee, the County may issue securities that pay a variable rate of interest. The County may also make an irrevocable pledge of a security interest in an account created exclusively for the security holders of the obligations. The pledge would have to fall within the fund restrictions and could not infringe upon the ability to meet underlying commitments of the funds as well as meet with the approval of the Board of Commissioners. Upon Board of Commissioner approval, the County may also create a subordinate lien obligation, if appropriate. When determined to have a general public purpose and to be consistent with the County's overall service objectives, the County may sponsor conduit financing. Such financing must insulate the County from risk or exposure and must be approved by the Board of Commissioners.

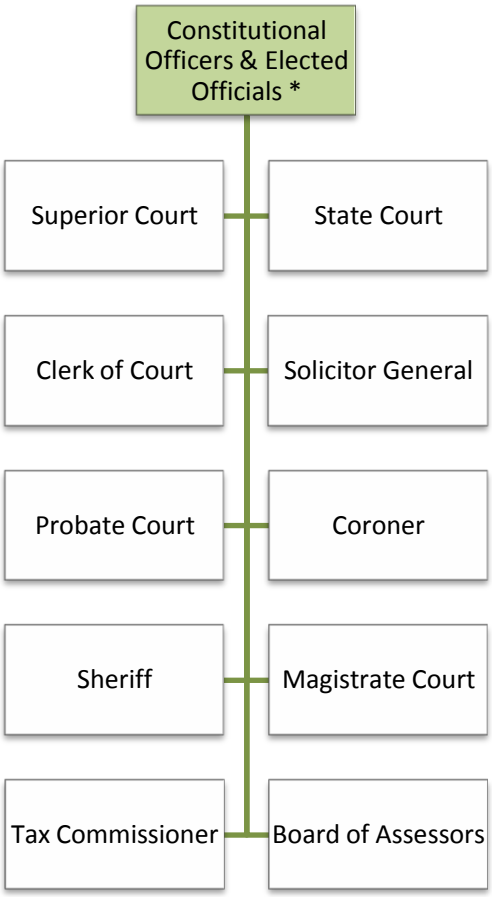
Method of Sale - The County shall determine the best sale method for each debt issue based on market conditions, issue-specific conditions, cost and risks associated with alternative debt structures, credit rating, general financial condition and staff capability to administer. The County shall promote competition in issuing debt and shall design an official bid form that will be a part of each official notice of sale. In determining whether to use a competitive or negotiated sale process, the County shall refer to the Government Finance Officers Association publication on "Selecting and Managing the Method of Sale." Upon approval of the Committee, the County may elect to issue debt through a private placement.

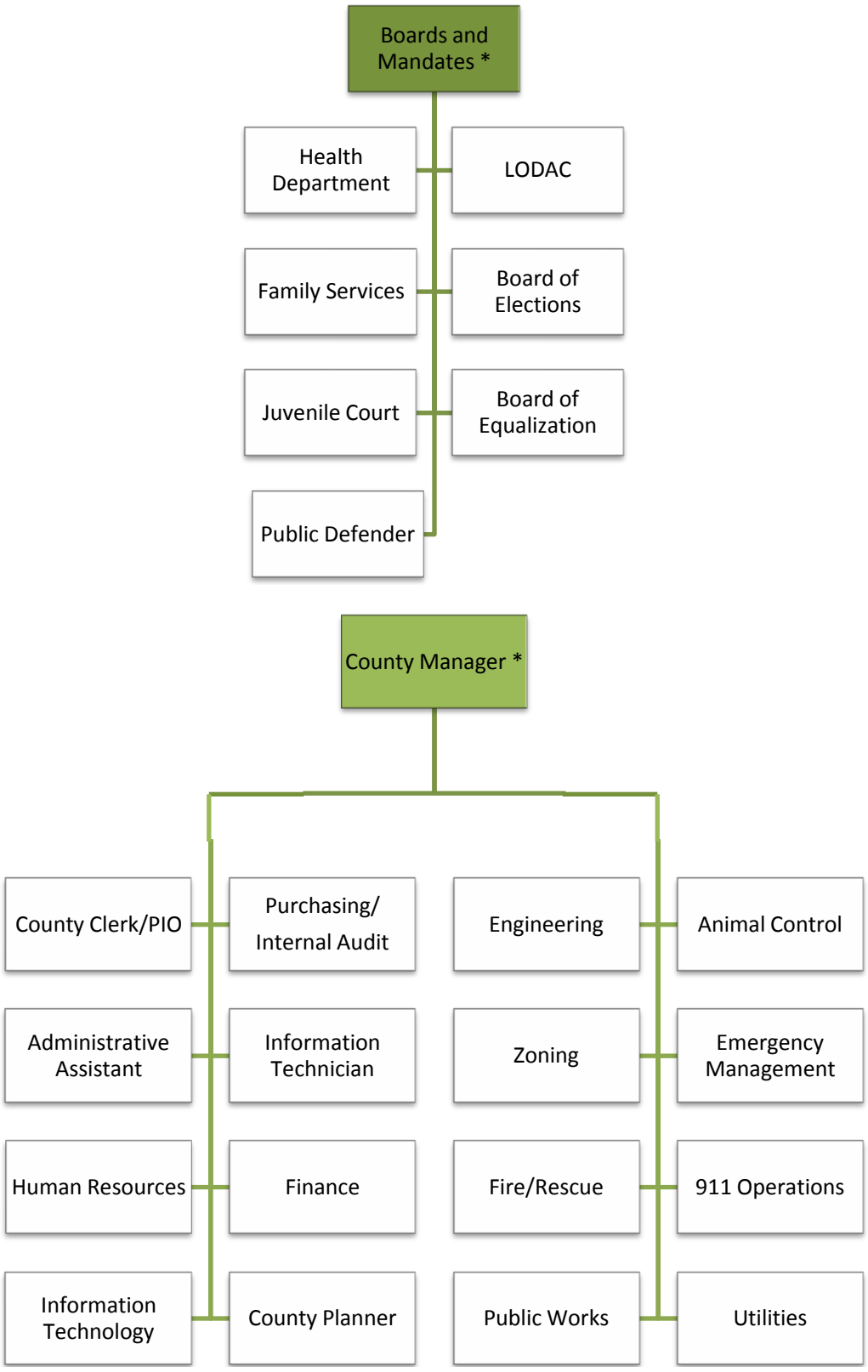
Short-term Debt and Interim Financing - The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue Bond Anticipation Notes. Takeout financing should be planned and determined to be feasible prior to acquisition or issuance. Tax and Revenue Anticipation Notes may be issued upon approval by the Board of Commissioners to fund internal working capital needs. The amount of TANs will not exceed 75% of property taxes collected in the prior year and will be retired by December 31 of each calendar year. Cash flow projections should be prepared prior to issue. Tax Exempt Commercial Paper may be utilized as a source of financing only when such financing represents the least cost interim financing option, the project is of sufficient economic size and the issuance has been approved by the Board of Commissioners.

Debt Management Policy, con't.

Refunding of Indebtedness - The County may issue advance or current refunding bonds when advantageous, legally permissible, and prudent. For advance refunding bonds, net present value savings, expressed as a percentage of the par amount of the refunding bonds, shall equal or exceed 5%. For current refunding bonds, the net present value of savings shall equal or exceed $100,000. When economically feasible, the County may choose to purchase its securities on the open market to reduce its outstanding indebtedness. It shall be the responsibility of the Finance Director to establish a system of record keeping and reporting that complies with federal tax law, to track investment earnings, to calculate rebate payments, and to remit rebatable earnings to the federal government.


Citizens
Constitutional Officers & Elected Officials *
Board of Commissioners
Boards and Mandates *
County Attorney
County Manager *
County Auditor
County Departments


Constitutional Officers & Elected Officials *
Superior Court
State Court
Clerk of Court
Solicitor General
Probate Court
Coroner
Sheriff
Magistrate Court
Tax Commissioner
Board of Assessors


Boards and Mandates *
Health Department
LODAC
Family Services
Board of Elections
Juvenile Court
Board of Equalization
Public Defender
County Manager *
County Clerk/PIO
Purchasing/ Internal Audit
Engineering
Animal Control
Administrative Assistant
Information Technician
Zoning
Emergency Management
Human Resources
Finance
Fire/Rescue
911 Operations
Information Technology
County Planner
Public Works
Utilities

| | |
|---|---|
| Positions Approved in 2010 | 642 |
| Adjustment Made During Fiscal Year | |
| Community Development Director | 1 |
| ITS Intern | 1 |
| Airport Authority | (2) |
| Drug Abuse Treatment | 3 |
| Water/Sewer | 3 |
| Actual Positions in 2010 | 648 |
| Retirees | |
| Board of Assessors | (1) |
| Facilities Maintenance | (1) |
| Fire/Rescue | (1) |
| Equipment Maintenance | (1) |
| Frozen Positions | |
| Finance | (2) |
| ITS | (1) |
| Engineering | (1) |
| Clerk of Court | (1) |
| Magistrate Court | (1) |
| Probate Court | (1) |
| Road Maintenance – Grading | (2) |
| Road Construction | (2) |
| Facilities Maintenance | (1) |
| Utilities | (1) |
| Sanitation | (6) |
| Equipment Maintenance | (1) |
| Removed from County Payroll | |
| Probation | (2) |
| Keep Lowndes Valdosta Beautiful | (1) |
| Airport Authority | (5) |
| LODAC HUD Grant | (4) |
| Drug Abuse Treatment | (8) |
| Reduction in Force | |
| Commissioners Assistant | (1) |
| Community Development | (1) |
| Office of the County Manager | (1) |
| Risk Manager | (1) |
| Finance | (1) |
| Engineering | (2) |
| Equipment Maintenance | (1) |
| Approved Positions in 2011 Budget | 596 |

*This page intentionally left blank.*

*Financial Summary (in thousands)*

| | Governmental Types | | | Business Types | | | |
|---|---|---|---|---|---|---|---|
| | General Fund | Special Revenue | Capital Project | Enterprise Funds | Internal Service | Total FY 2011 | Total FY 2010 |
| Revenues | | | | | | | |
| Taxes | 33,828.5 | 3,645.0 | 13,315.0 | - | 2,400.0 | 53,188.5 | 52,052.0 |
| Licenses and permits | 7.5 | 106.5 | - | - | - | 114.0 | 131.0 |
| Intergovernmental | 159.9 | 706.4 | 100.0 | - | - | 966.3 | 2,112.9 |
| Charges for service | 3,928.0 | 2,160.0 | - | 5,095.8 | 7,056.1 | 18,240.0 | 19,485.6 |
| Fines and forfeitures | 1,460.0 | 1,817.0 | - | - | - | 3,277.0 | 3,165.0 |
| Investment income | 7.5 | - | 10.0 | - | - | 17.5 | 281.5 |
| Miscellaneous | 40.0 | 565.0 | - | 1,030.0 | - | 1,635.0 | 1,044.0 |
| Total Revenues | 39,431.4 | 8,999.9 | 13,425.0 | 6,125.8 | 9,456.1 | 77,438.3 | 78,272.0 |
| Expenditures/Expenses | | | | | | | |
| General government | 10,736.5 | 470.5 | - | - | 4,150.0 | 15,357.0 | 16,017.7 |
| Judicial | 4,802.1 | 317.0 | - | - | - | 5,119.1 | 5,344.4 |
| Public safety | 17,585.4 | 6,592.9 | - | - | - | 24,178.3 | 25,358.9 |
| Public works | 4,239.2 | 96.7 | 16,800.0 | 4,502.1 | 3,306.1 | 28,944.1 | 55,257.6 |
| Health and welfare | 715.3 | 235.0 | - | - | - | 950.3 | 1,330.9 |
| Culture and recreation | 1,020.0 | - | - | - | - | 1,020.0 | 1,050.0 |
| Housing and development | 95.0 | 982.6 | - | - | 2,400.0 | 3,477.6 | 2,104.0 |
| Total expenditures/expenses | 39,193.5 | 8,694.9 | 16,800.0 | 4,502.1 | 9,856.1 | 79,046.6 | 106,463.5 |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 237.9 | 305.2 | (3,375.0) | 1,623.7 | (400.0) | (1,608.3) | (28,191.5) |
| Non-Operating Revenue/Expense | | | | | | | |
| Water/Sewer | - | - | - | (495.0) | - | (495.0) | (470.0) |
| Other Sources and Uses | | | | | | | |
| Transfers In | - | 287.9 | - | - | - | 287.9 | 53.2 |
| Transfers Out | (237.9) | - | - | - | - | (237.9) | (53.2) |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures, Expenses and Other Uses | - | 593.1 | (3,375.0) | 1,128.7 | (400.0) | (2,053.3) | (28,661.5) |

*Summary of Revenues by Fund and Source (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Taxes | 40,724.2 | 33,340.8 | 35,122.0 | 33,758.1 | 35,122.0 | 33,828.5 | (3.68)% |
| Licenses and permits | 138.5 | 38.8 | 15.0 | 9.5 | 15.0 | 7.5 | (50.00)% |
| Intergovernmental | 1,441.9 | 1,423.3 | 186.9 | 324.4 | 186.9 | 159.9 | (14.45)% |
| Charges for services | 3,609.2 | 3,738.4 | 3,807.2 | 3,988.4 | 3,807.2 | 3,928.0 | 3.17% |
| Fines and forfeitures | 1,602.2 | 1,466.1 | 1,280.0 | 1,505.1 | 1,280.0 | 1,460.0 | 14.06% |
| Investment income | 199.8 | 54.8 | 75.0 | 8.3 | 75.0 | 7.5 | (90.00)% |
| Miscellaneous | 76.4 | 261.6 | 99.0 | 279.8 | 99.0 | 40.0 | (59.61)% |
| Other sources | - | - | - | - | - | - | - |
| Total General Fund | 47,792.2 | 40,323.9 | 40,585.1 | 39,873.5 | 40,585.1 | 39,431.4 | (2.84)% |
| Keep Lowndes Valdosta Beautiful | | | | | | | |
| Investment Income | 2.1 | 0.8 | - | 0.1 | - | - | - |
| Miscellaneous | 2.0 | .07 | - | - | - | - | - |
| Transfers In | 50.0 | 50.0 | 50.0 | 60.1 | 50.0 | 50.0 | 0.00% |
| Total KLVB | 54.1 | 51.5 | 50.0 | 60.2 | 50.0 | 50.0 | 0.00% |
| Sheriff's Commissary | | | | | | | |
| Charges for services | 313.1 | 272.6 | 255.0 | 245.4 | 255.0 | 260.0 | 1.96% |
| Fines and forfeitures | - | - | - | 10.7 | - | - | - |
| Miscellaneous | 218.2 | 181.2 | 175.0 | 520.0 | 175.0 | 545.0 | 211.43% |
| Total Sheriff's Commissary | 531.3 | 453.8 | 430.0 | 776.1 | 430.0 | 805.0 | 87.21% |
| Drug Seizures | | | | | | | |
| Fines and forfeitures | 740.6 | 661.5 | 1,000.0 | 355.9 | 1,000.0 | 1,000.0 | 0.00% |
| Investment income | 36.9 | 17.4 | - | 23.6 | - | - | - |
| Miscellaneous | 22.6 | - | - | - | - | - | - |
| Total Drug Seizures | 800.0 | 678.9 | 1,000.0 | 379.4 | 1,000.0 | 1,000.0 | 0.00% |
| Hotel/Motel | | | | | | | |
| Taxes | 1,032.4 | - | - | - | - | - | - |
| Total Hotel/Motel | 1,032.4 | - | - | - | - | - | - |
| Intergovernmental Grants | | | | | | | |
| Intergovernmental | 636.8 | 732.3 | 501.3 | 922.1 | 501.3 | 92.3 | (81.58)% |
| Total Intergovernmental Grants | 636.8 | 732.3 | 501.3 | 922.1 | 501.3 | 92.3 | (81.58)% |
| Jail Operations | | | | | | | |
| Fines and forfeitures | 526.9 | 482.1 | 520.0 | 512.4 | 520.0 | 484.0 | (6.92)% |
| Miscellaneous | - | - | - | 12.4 | - | - | - |
| Total Jail Operations | 526.9 | 482.1 | 520.0 | 524.8 | 520.0 | 484.0 | (6.92)% |
| Drug Abuse Treatment | | | | | | | |
| Fines and forfeitures | 261.0 | 186.4 | 206.0 | 198.7 | 206.0 | 185.0 | (10.19)% |
| Total Drug Abuse Treatment | 261.0 | 186.4 | 206.0 | 198.7 | 206.0 | 185.0 | (10.19)% |
| Emergency Telecommunications | | | | | | | |
| Intergovernmental | 607.6 | 579.3 | 522.0 | 552.7 | 522.0 | 522.0 | 0.00% |
| Charges for services | 1,945.5 | 1,826.5 | 1,645.0 | 1,838.7 | 1,645.0 | 1,875.0 | 13.98% |
| Investment income | 0.3 | 0.3 | - | - | - | - | - |
| Miscellaneous | 20.9 | 1.2 | 20.0 | 20.9 | 20.0 | 20.0 | 0.00% |
| Other Sources | 110.2 | 6.2 | 3.2 | - | 3.2 | 237.9 | 7,334.47% |
| Total Emergency Telecom. | 2,681.6 | 2,431.4 | 2,190.2 | 2,412.3 | 2,190.2 | 2,654.9 | 21.22% |
| Victim/Witness | | | | | | | |
| Intergovernmental | 95.3 | 95.6 | 102.8 | 91.6 | 102.8 | 92.1 | (10.41)% |
| Fines and forfeitures | 169.3 | 146.1 | 159.0 | 152.3 | 159.0 | 148.0 | (6.92)% |
| Total Victim/Witness | 264.7 | 241.7 | 261.8 | 243.9 | 261.8 | 240.1 | (8.29)% |

*Summary of Revenues by Fund and Source (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| Special Services | | | | | | | |
| Taxes | - | 3,764.9 | 3,615.0 | 3,570.3 | 3,615.0 | 3,645.0 | 0.83% |
| Licenses and permits | - | 112.6 | 116.0 | 114.5 | 116.0 | 106.5 | (8.19)% |
| Charges for services | - | 36.3 | 30.0 | 27.4 | 30.0 | 25.0 | (16.67)% |
| Other Sources | - | 21.3 | - | - | - | - | - |
| Total Special Services | - | 3,935.1 | 3,761.0 | 3,712.3 | 3,761.0 | 3,776.5 | 0.41% |
| Total Special Revenue Funds | 6,788.7 | 9,193.2 | 8,920.3 | 9,229.9 | 8,920.3 | 9,287.8 | 4.12% |
| CDBG CHIP Grant | | | | | | | |
| Intergovernmental | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Total CDBG CHIP Grant | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| SPLOST IV | | | | | | | |
| Investment income | 68.5 | 10.7 | 10.0 | 0.5 | 10.0 | - | (100.00)% |
| Total SPLOST IV | 68.5 | 10.7 | 10.0 | 0.5 | 10.0 | - | (100.00)% |
| SPLOST V | | | | | | | |
| Taxes | 12,059.0 | - | - | - | - | - | - |
| Intergovernmental | 755.4 | 488.9 | - | - | - | - | - |
| Investment income | 220.2 | 73.3 | 50.0 | 15.6 | 50.0 | 10.0 | (80.00)% |
| Total SPLOST V | 13,034.6 | 562.2 | 50.0 | 15.6 | 50.0 | 10.0 | (80.00)% |
| Judicial/Admin – Jail | | | | | | | |
| Investment income | 488.4 | 119.0 | 100.0 | 97.4 | 100.0 | - | (100.00)% |
| Miscellaneous | 42,979.7 | - | - | - | - | - | - |
| Total Judicial/Admin – Jail | 43,468.1 | 119.0 | 100.0 | 97.4 | 100.0 | - | (100.00)% |
| SPLOST VI | | | | | | | |
| Taxes | 6,547.1 | 12,621.1 | 13,315.0 | 12,094.6 | 13,315.0 | 13,315.0 | 0.00% |
| Intergovernmental | - | 339.9 | - | 624.5 | - | - | - |
| Investment income | 9.0 | 34.8 | 40.0 | 4.9 | 40.0 | - | (100.00)% |
| Total SPLOST VI | 6,556.2 | 12,995.8 | 13,355.0 | 12,724.1 | 13,355.0 | 13,315.0 | (0.30)% |
| CDBG EIP Grant | | | | | | | |
| Intergovernmental | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Total CDBG EIP Grant | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| CDBG EDA Grant | | | | | | | |
| Intergovernmental | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total CDBG EDA Grant | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total Capital Project Funds | 64,022.6 | 14,155.1 | 14,315.0 | 13,021.2 | 14,315.0 | 13,425.0 | (6.22)% |
| Water/Sewer | | | | | | | |
| Charges for services | 3,266.5 | 3,228.1 | 3,645.0 | 4,528.9 | 3,666.0 | 3,909.0 | 7.24% |
| Miscellaneous | 509.3 | 411.8 | 380.0 | 549.9 | 380.0 | 480.0 | 26.32% |
| Other Sources | 3,932.9 | 3,357.4 | - | 2,369.0 | - | - | - |
| Non-Operating | 71.2 | 30.9 | 25.0 | 6.1 | 25.0 | - | (100.00)% |
| Total Water/Sewer | 7,779.8 | 7,028.2 | 4,050.0 | 7,453.9 | 4,071.0 | 4,389.0 | 8.37% |
| Landfill | | | | | | | |
| Miscellaneous | 50.0 | 462.8 | 370.0 | 624.2 | 370.0 | 550.0 | 48.65% |
| Total Landfill | 50.0 | 462.8 | 370.0 | 624.2 | 370.0 | 550.0 | 48.65% |
| Street Lighting | | | | | | | |
| Charges for services | 157.4 | 170.7 | 165.0 | 189.2 | 165.0 | 190.0 | 15.15% |
| Total Street Lighting | 157.4 | 170.7 | 165.0 | 189.2 | 165.0 | 190.0 | 15.15% |

*Summary of Revenues by Fund and Source (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| Sanitation | | | | | | | |
| Charges for services | 95.2 | 75.6 | 1,260.0 | 578.8 | 1,260.0 | 996.8 | (20.89)% |
| Miscellaneous | - | 11.1 | - | - | - | - | - |
| Other sources | 1,014.6 | 982.0 | - | 435.0 | - | - | - |
| Total Sanitation | 1,109.8 | 1,068.7 | 1,260.0 | 1,013.8 | 1,260.0 | 996.8 | (20.89)% |
| Total Enterprise Funds | 9,097.0 | 8,730.4 | 5,845.0 | 9,281.1 | 5,866.0 | 6,125.8 | 4.80% |
| Equipment Maintenance | | | | | | | |
| Charges for services | 556.6 | 744.5 | 649.9 | 668.0 | 649.9 | 409.6 | (36.97)% |
| Miscellaneous | - | 26.4 | - | - | - | - | - |
| Total Equipment Maintenance | 556.6 | 770.9 | 649.9 | 668.0 | 649.9 | 409.6 | (36.97)% |
| Health Insurance | | | | | | | |
| Charges for services | 4,496.9 | 5,586.3 | 4,325.0 | 4,041.6 | 4,325.0 | 3,100.0 | (28.32)% |
| Investment income | 0.8 | 0.2 | - | 0.1 | - | - | - |
| Total Health Insurance | 4,497.8 | 5,586.6 | 4,325.0 | 4,041.7 | 4,325.0 | 3,100.0 | (28.32)% |
| Fleet Manager | | | | | | | |
| Charges for services | 3,788.8 | 3,917.0 | 3,703.5 | 4,094.7 | 3,703.5 | 2,896.5 | (21.79)% |
| Investment income | 44.0 | 6.4 | 6.5 | 0.7 | 6.5 | - | (100.00)% |
| Total Fleet Manager | 3,832.7 | 3,923.3 | 3,710.0 | 4,095.4 | 3,710.0 | 2,896.5 | (21.93)% |
| Workers Compensation | | | | | | | |
| Charges for services | - | - | - | 668.9 | - | 650.0 | 100.00% |
| Total Workers Compensation | - | - | - | 668.9 | - | 650.0 | 100.00% |
| Industrial Authority Debt Service | | | | | | | |
| Taxes | - | 901.8 | - | 2,475.3 | - | 2,400.0 | 100.00% |
| Investment income | - | 0.1 | - | 0.3 | - | - | - |
| Total Industrial Auth. Debt Service | - | 901.9 | - | 2,475.6 | - | 2,400.0 | 100.00% |
| Total Internal Service Funds | 8,887.0 | 11,182.7 | 8,684.9 | 11,949.5 | 8,684.9 | 9,456.1 | 8.88% |
| Total All Funds | 136,587.6 | 83,585.4 | 78,350.2 | 83,355.3 | 78,371.2 | 77,726.1 | (0.80)% |

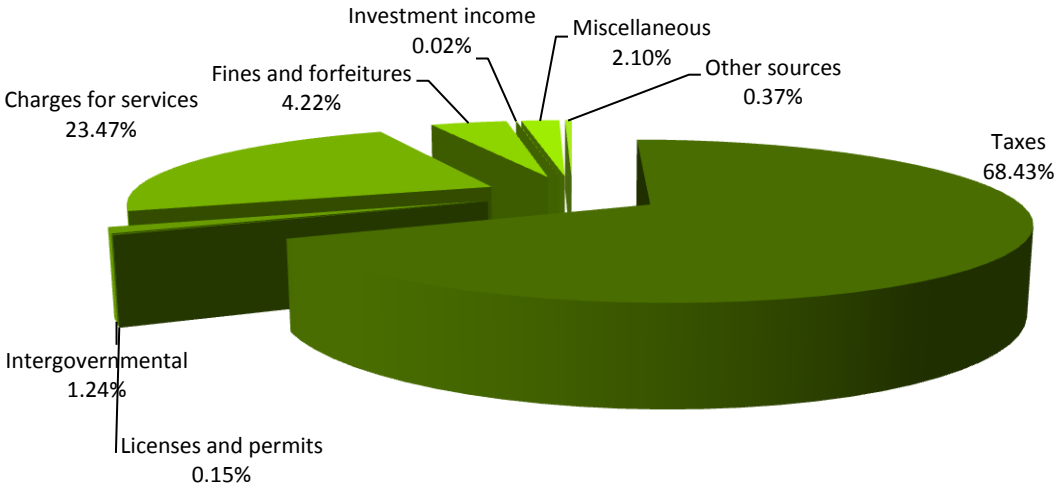



FIGURE 4 REVENUES BY TYPE

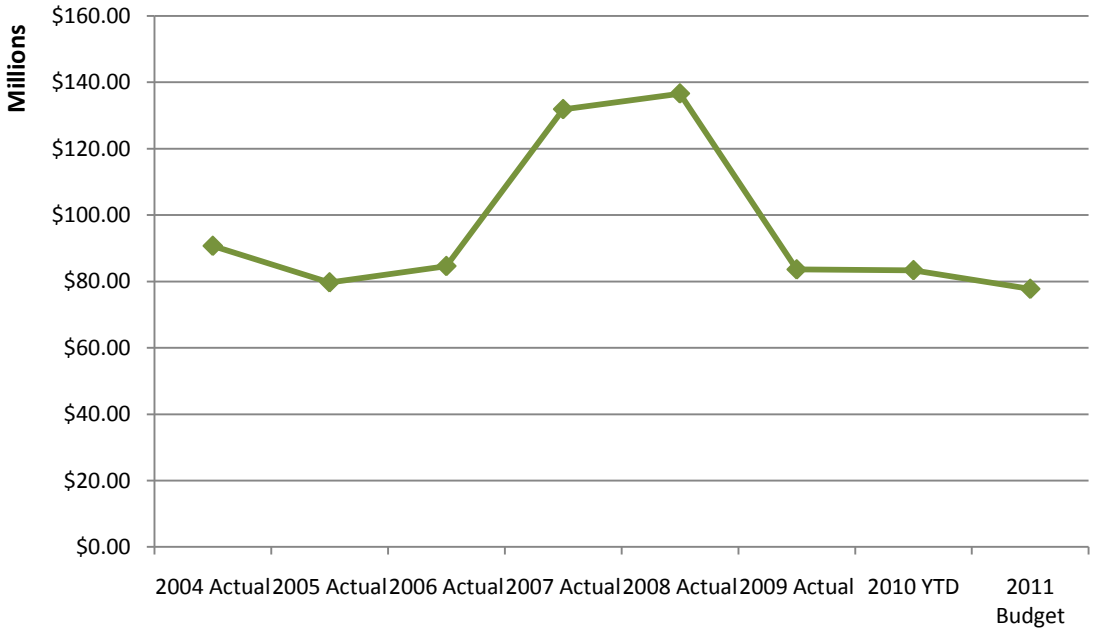



FIGURE 5 ALL FUNDS REVENUE HISTORY

Taxes:

- Property Tax: Based on historical growth factors and assumptions regarding collection rates, the Budget Committee in previous years elected to use a growth factor of 3.00% to 3.50% annually. By applying this growth factor to the advertised tax digest from the previous year, property taxes are calculated. For FY 2011, the Budget Committee used 0.00% growth and a 92% collection rate. While Lowndes County has enjoyed several year of growth from new construction, the economy has significantly impacted that. In addition, the General Assembly imposed assessment caps for a period of three years. New vehicle purchases has declined and used vehicle continue to depreciate, further reducing property tax revenues. This reduction in new vehicles also impacts sales tax collections.

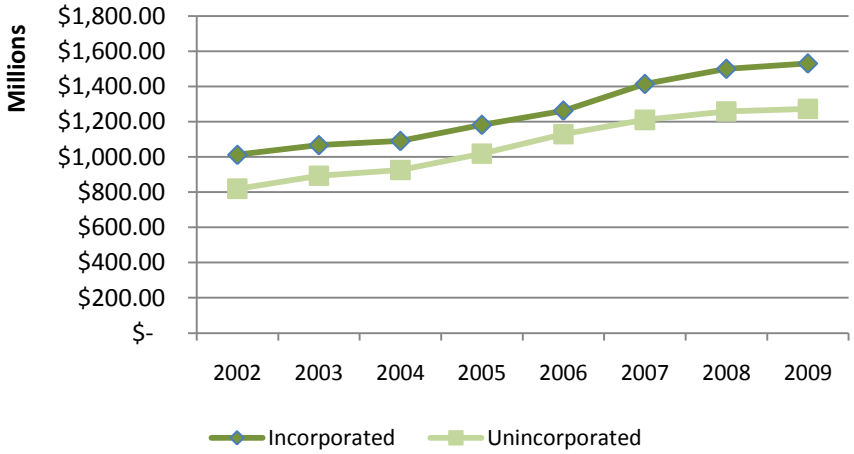



FIGURE 4 DIGEST HISTORY

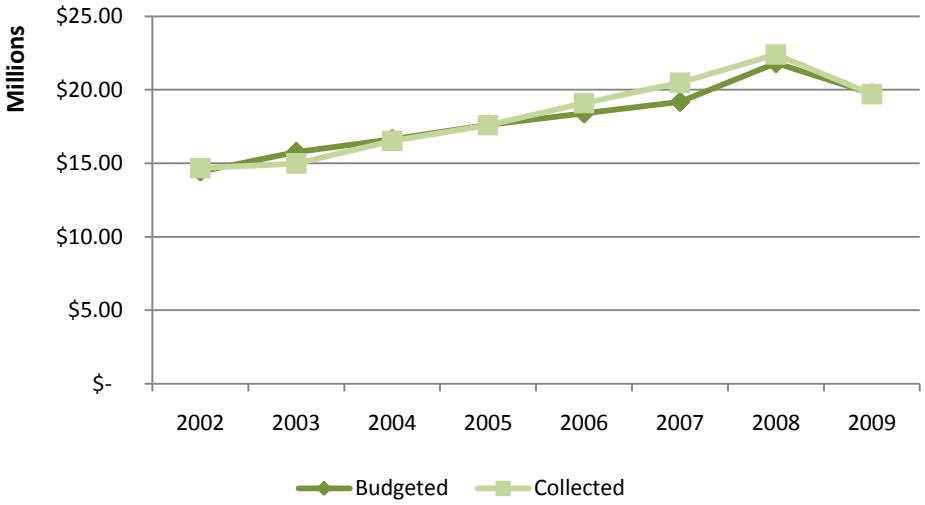



FIGURE 5 TAX COLLECTION HISTORY

Property Tax Value and Collection History

| Fiscal Year | Total Taxable Assessed Value | Taxes Levied | Collected within Levy Year | Total Collection |
|---|---|---|---|---|
| 2000 | $1,723,000,300 | $14,064,701 | 93.81% | 99.99% |
| 2001 | $1,787,685,163 | $14,288,707 | 97.08% | 99.92% |
| 2002 | $1,831,102,771 | $15,137,872 | 96.95% | 99.92% |
| 2003 | $1,960,174,441 | $15,769,194 | 95.02% | 99.95% |
| 2004 | $2,015,862,650 | $17,001,737 | 97.21% | 99.96% |
| 2005 | $2,200,698,338 | $17,860,543 | 98.46% | 99.81% |
| 2006 | $2,390,770,104 | $20,047,190 | 97.57% | 99.97% |
| 2007 | $2,623,344,025 | $21,182,223 | 97.07% | 99.88% |
| 2008 | $2,756,750,409 | $22,967,377 | 97.81% | 99.45% |
| 2009 | $2,835,842,042 | $20,151,846 | 96.80% | 96.80% |

- Local Option Sales Tax: This 1% tax on all retail sales is collected by the Georgia Department of Revenue and remitted to each government monthly. Lowndes County keeps approximately one year of the tax in reserves and recognizes the revenues in the following year. The tax is budgeted based on historical trends. Each ten years, in the second year following the census, the local governments must renegotiate the allocation of the tax. While growth in previous years has been good, the recent slowdown in the economy has had a significant impact. Based on these factors, the Budget Committee projects a decline in the collection of Local Option Sales Tax for FY 2011.

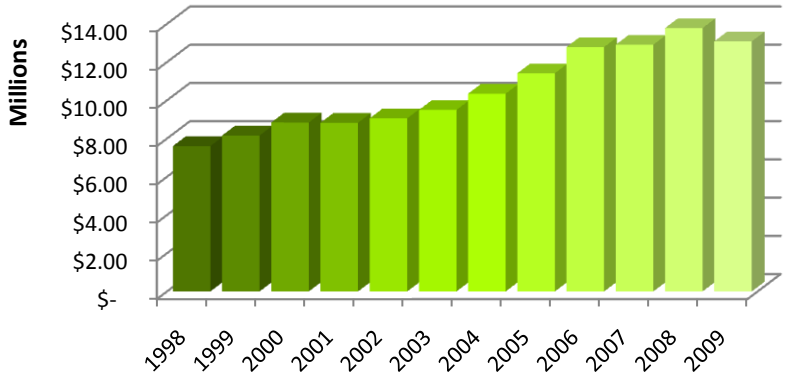



FIGURE 6 LOCAL OPTION SALES TAX COLLECTIONS BY FISCAL YEAR

- Special Purpose Local Option Sales Tax: This 1% tax is collected by the Georgia Department of Revenue and submitted to Lowndes County monthly. Within ten days of receipt, the County must remit the funds to each governmental unit as directed by the referendum. Lowndes County uses historical growth trends to budget SPLOST revenues. As with the Local Option Sales Tax, the economy has had a significant impact on collection and estimated revenues are down.

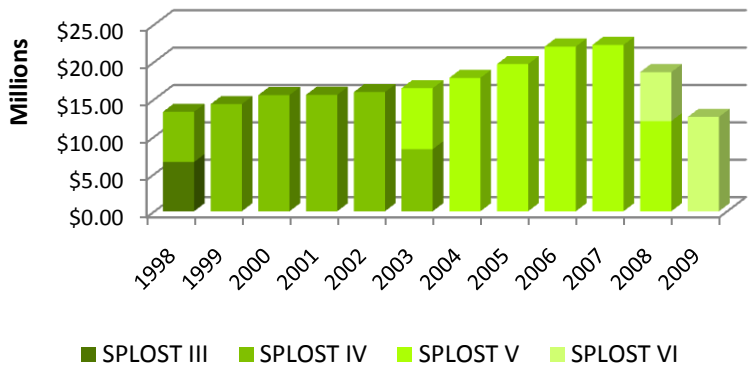



FIGURE 7 SPLOST COLLECTION HISTORY BY FISCAL YEAR AND SPLOST

Sales Tax Allocations:


LOST ( Property Tax Relief)


SPLOST (Capital Projects)


EdSPLOST


State of Georgia

- Alcoholic Beverage Excise Tax: This is a tax on the sale of alcoholic beverages in unincorporated Lowndes County. The tax is budgeted based on historical data. While 2009 indicated a decline in the sale of alcoholic beverages, 2010 showed a slight increase, prompting the Budget Committee to estimate a slight growth in the revenues. In prior years, the tax was accounted for in the General Fund but was moved to the Special Services Fund in 2009 with the completion of the Service Delivery Strategy Agreement.

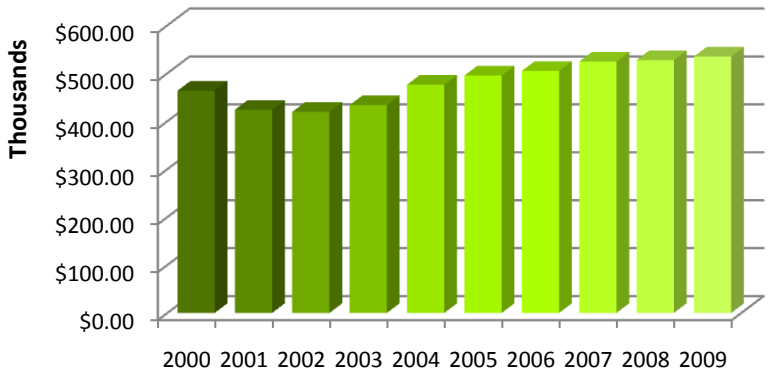



FIGURE 8 ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

- Occupational Tax (Business License): This tax is for the registration of businesses in unincorporated Lowndes County and is based on profitability ratios and gross receipts. The registration is valid from June 30 to May 31 of each year. This item is budgeted based on historical trends. This tax was previously accounted for in the General Fund but was moved to the Special Services Fund in 2009 with the completion of the Service Delivery Strategy Agreement.

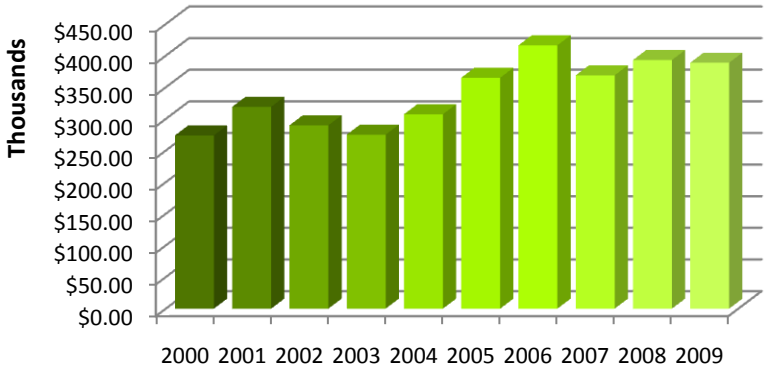



FIGURE 9 OCCUPATIONAL TAX REGISTRATION HISTORY

- Franchise Tax: This tax is imposed on cable operators in unincorporated Lowndes County which provide services under a franchise agreement. The tax is budgeted based on historical data with any rate adjustments taken into account. Previously this tax was accounted for in the General Fund but was moved to the Special Services Fund in 2009 with the completion of the Service Delivery Strategy Agreement.

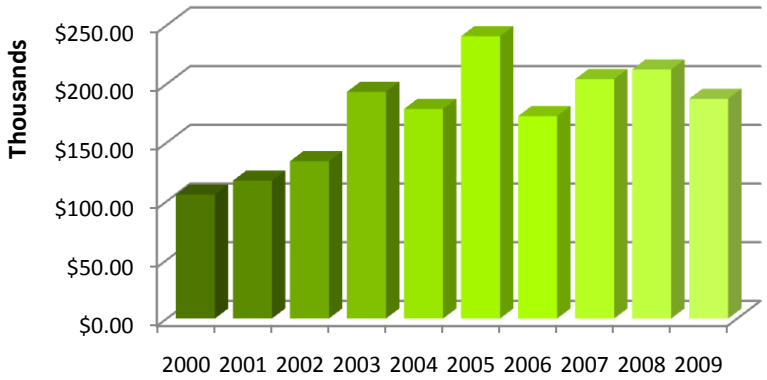



FIGURE 10 FRANCHISE (CABLE TELEVISION) TAX HISTORY

- Insurance Premium Tax: This tax is based on the gross direct premium of insurance sold and is returned to Lowndes County from the Georgia Department of Revenue. The budget for this tax is based on historical trends. The tax is used to fund fire protection in unincorporated Lowndes County. Previously accounted for in the General Fund, the tax was moved in fiscal year 2009 to the Special Services Fund with the completion of the Service Delivery Strategy Agreement.

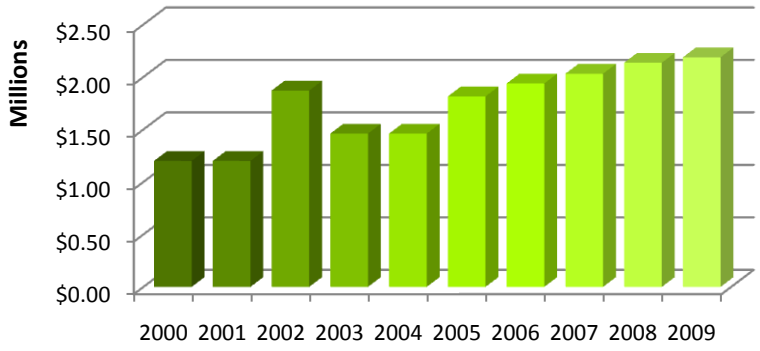



**FIGURE 11 INSURANCE PREMIUM TAX HISTORY**

- Accommodation Excise Tax: The Accommodation Excise Tax, also known as the Hotel/Motel or Bed Tax, is a 5% tax on the provision of lodgings and accommodations. By statute, 40% must be used for the promotion of tourism, although all funds are allocated to agencies that promote Lowndes County. Previously the tax was collected county-wide; however, in January 2008, the City of Valdosta elected to collect the taxes on any lodging facilities within their city limits. Also, in January 2009, the City of Hahira elected to collect the tax on the one hotel within their city limits. The remaining tax, about 15%, is collected by Lowndes County and accounted for in the Special Services Fund with the completion of the Service Delivery Strategy Agreement.

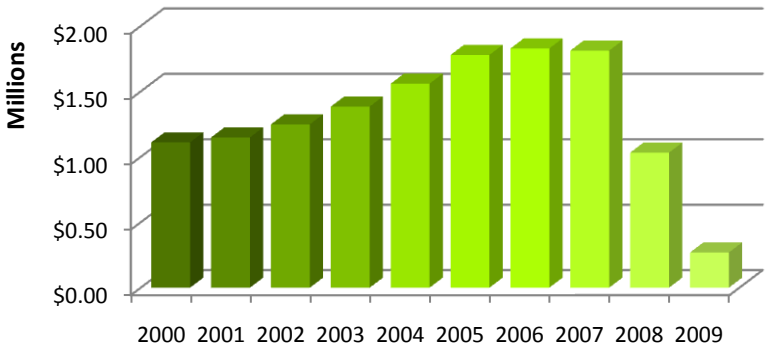



**FIGURE 12 ACCOMMODATION EXCISE TAX COLLECTION HISTORY**

Licenses and Permits:

- Alcoholic Beverages: Lowndes County requires that businesses that engage in the sale of alcoholic beverages purchase a license annually. The license fees were adjusted during fiscal years 2006 and 2007 and are now based on gross receipts, type of establishment and type of alcohol sold. The budget for this line item is based on the current active licenses and computing fees based on the current rate structure. Previously this fees was accounted for in the General Fund but was moved to the Special Services Fund in fiscal year 2009 following completion of the Service Delivery Strategy Agreement.

Intergovernmental:

- Other Government – Grants; Other Government – Airport Authority; Other Government – ADR: In the Intergovernmental Grants fund, these budgeted lines represent the offsetting revenues for the three agencies where Lowndes County processes the payroll. Under the Grants account, the Lowndes Drug Action Council operates two community centers in the housing projects under a Housing Authority grant. The grant fully reimburses the salaries and benefits for the employees at those centers. The Airport Authority and ADR contract with Lowndes County to process their payroll and reimburse the costs fully. For FY 2011, the Board voted to remove all of these agencies except ADR from the County's payroll and insurance.

- CHIP Grants: The Community Housing Improvement Program is a grant that offers down payment assistance and helps with rehabilitation. The County has an active CHIP grant. The budget for this line was based on estimated usage for the year.

- Public Safety Radio System: The Public Safety Radio System is the County's 800 MHz radio communications for emergency and other related services. Several municipalities and other agencies have taken part in the system. The recurring annual costs for the system are shared by the users based on the number and type of units they utilize. The Budget Committee elected to hold the budget for the radio system at the rate level as FY 2010.

- Victim Witness: Victim Witness fees are add-on fines collected by the courts of each municipality and remitted to the Victim/Witness Fund. The funds are awarded to the District Attorney who allocates a portion to the Solicitor's Office. In prior years, a portion was also allocated to The Haven but recent deficits have prohibited an allocation for FY 2011. The budgets for these lines are based on historical trends.

Charges for Service:

- Prisoner Housing: The Lowndes County jail houses inmates from Lowndes County as well as municipal, other county and state prisoners. Each of these governments has a contract with the Sheriff's Office for housing of these inmates based on a daily rate established by the Sheriff. These line items are budgeted based on historical data on prison population with adjustments made for rate changes. As the population has grown, the County has reduced the number of outside prisoners.

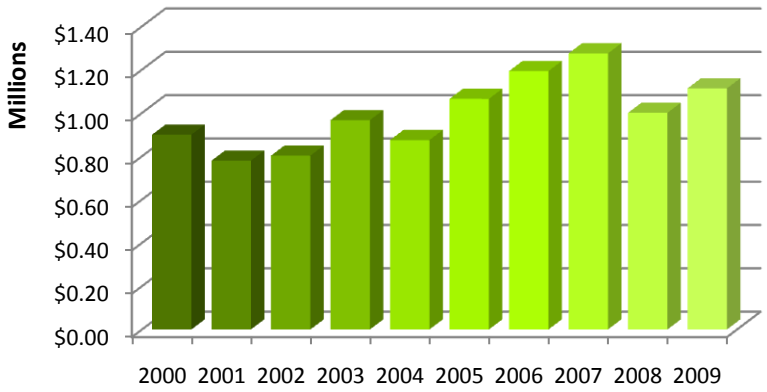



FIGURE 13 PRISONER HOUSING HISTORY

- Board of Elections: Board of Election fees are primarily for reimbursement of election costs by municipalities and/or school systems. The budget is based on projected costs for any reimbursable elections that are scheduled for the year. In addition, a small amount of revenue is received from reports that are available through the Board of Elections and qualification fees.

- Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charge court fees for the various filing fees and services provided by their offices. Each line is budgeted on historical trends.

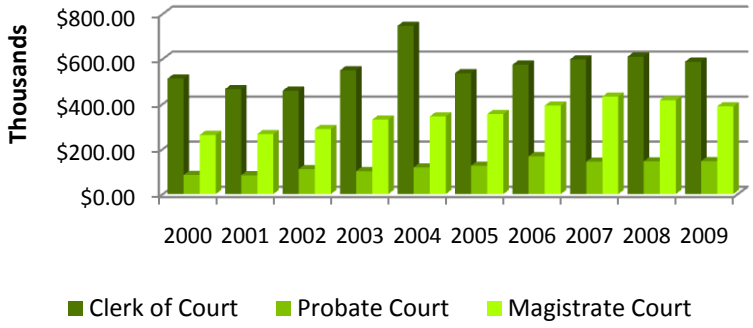



FIGURE 14 COURT FINES HISTORY

- Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs associated with treatment of animals brought into the shelter. Fees have recently been adjusted as the cost of caring for animals has increased. In budgeting for this line, historical trends as well as determining an estimate of the number of animals that will come through the shelter and the current rate structure.

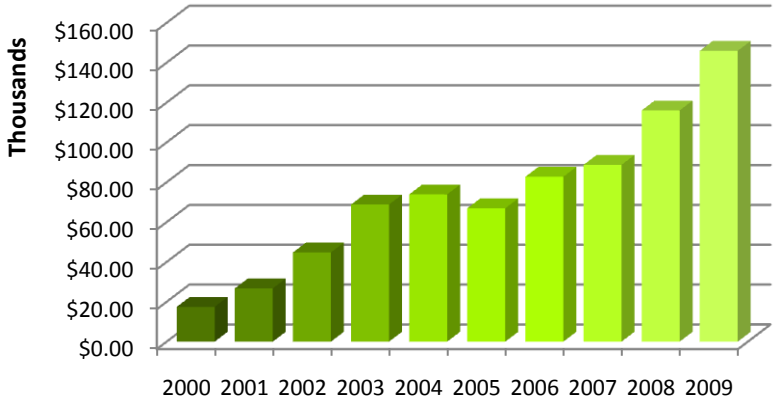



FIGURE 15 ANIMAL SHELTER FEES

- Engineering – SPLOST: This revenue line represents a transfer to the General Fund of proceeds from the SPLOST for work done by the Engineering Department in planning and management of SPLOST projects. This includes roads, streets and bridges, and construction management. The County Engineer maintains data on the number of staff hours used for these projects to determine the actual reimbursement. A budget is developed based on estimated time needed for current and upcoming projects. Due to the limited availability of SPLOST funds for projects, this line is not budgeted.

- Feed the Elderly: Fees for this line item come from the Senior Citizen Nutrition Center. Senior Citizens may utilize the program for meals and activities and pay a fee. As of August 1st, Lowndes County will no longer fund the program.

- LCSO – Jail Inmate Fees; Bond Fees; Investigation; Sheriff Fees: These fees are collected by the Sheriff's Office and remitted to the County generally each month. These fees are collected for the various services provided by the Sheriff's Office and are tracked separately and remitted to the County by type. The fees are all budgeted based on historical data.

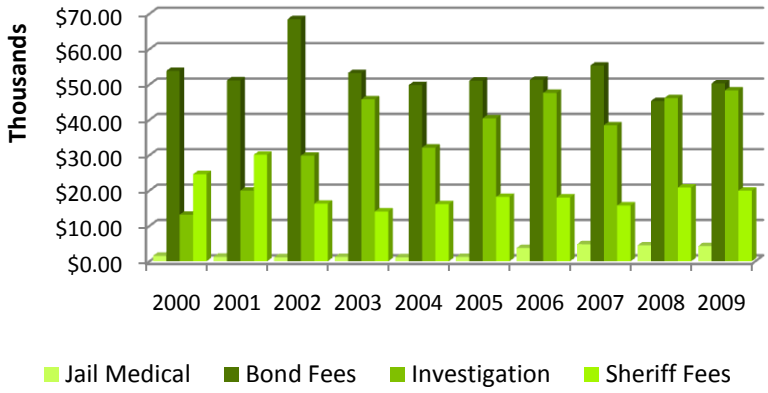



FIGURE 16 LCSO FEES HISTORY

- Culvert Installations: The Public Works Department installs culverts for citizens on unincorporated roads for the cost of labor and supplies. The fees were adjusted significantly a few years ago to cover the cost. Based on the slowdown in the housing market, the department has seen a significant decline in the number of installations requested. As a result, the budget for this revenue line was decreased in 2010 but has shown slight growth since.

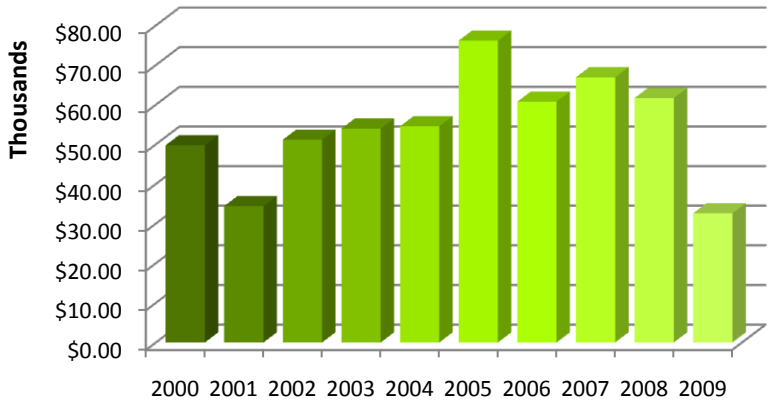



FIGURE 17 CULVERT INSTALLATION FEE HISTORY

- Commissary Fees: Commissary fees are collected from inmates for purchase of personal items from the Jail Commissary. These revenues are maintained in the Commissary Fund are must be allocated for inmate benefit. Commissary fees are budgeted based on historical trends. There is a large increase in Commissary fees budgeted for 2011. This is for surcharges on prepaid telephone cards sold to inmates.

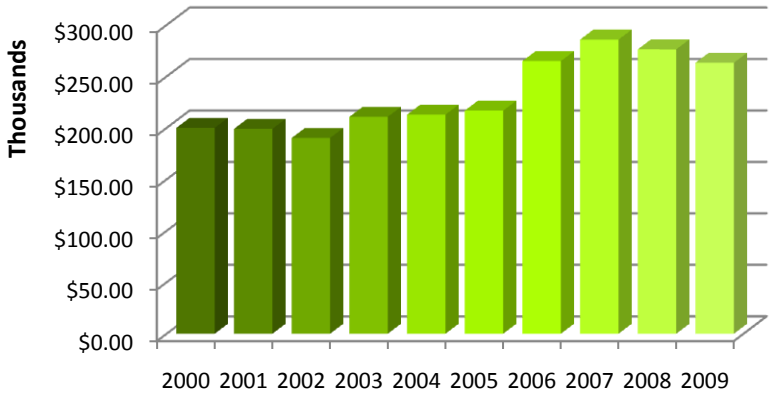



FIGURE 18 COMMISSARY FEE HISTORY

- 911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services provided in Lowndes County. The current surcharge is $1.50 per line. 911 surcharges are based on historical trends. In recent years, it appears that landlines have declined while wire lines have increased slightly. Some of that is based on the number of university students and military personnel who are not installing home telephones as well as the number of people who have moved to use of cell phones only.

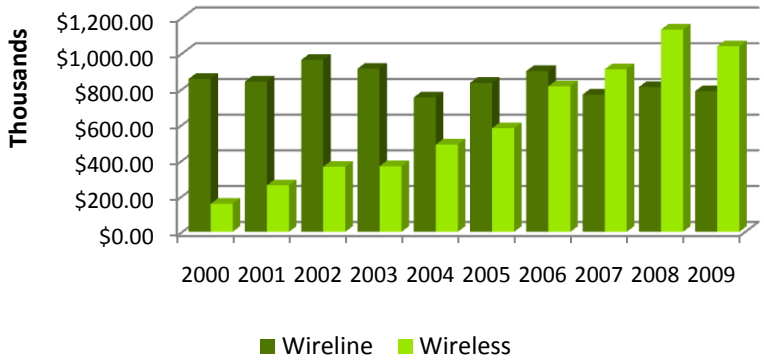



FIGURE 19 911 SURCHARGE HISTORY

- Zoning Fees: The Lowndes County Unified Land Development Code defines land use for parcels in unincorporated Lowndes County. Property owners from time to time may make requests to change the use. When they do, fees are collected to cover the application and advertisements necessary in the process. Applicants must appear before the Technical Review Committee before going before the Greater Lowndes Planning Commission and finally the Lowndes County Board of Commissioners. As the activity in construction has declined, the number of requests has declined as well, resulting in a significant drop in Zoning fees. Prior to fiscal year 2007, Zoning was a joint department between Lowndes County and the City of Valdosta and accounted for in an Enterprise Fund on the City's books.

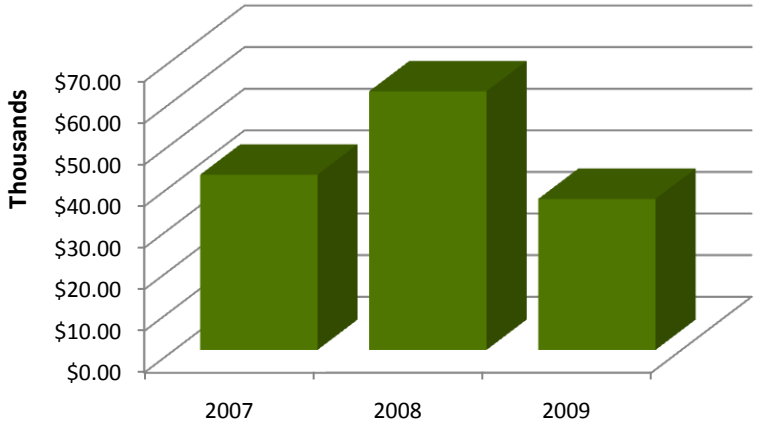



FIGURE 20 ZONING FEE HISTORY

- Water/Sewer User Fees: Water and Sewer customers are charged monthly fees for the use of Lowndes County utilities based on consumption. The County had a five-year rate study in place but suspended it during the fifth year of the rate increase due to a number of factors. Another rate study was passed and made effective July 1, 2009 with annual built in increases. While an effort was made to get revenues back on track, the Commission did not want customers to be impacted significantly.

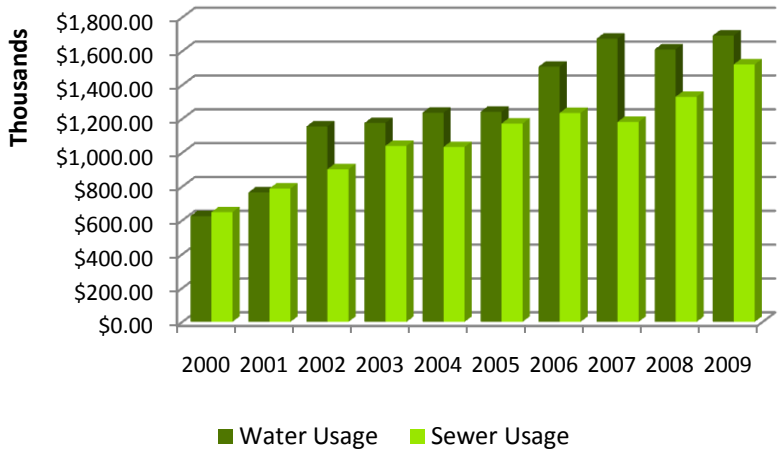



FIGURE 21 WATER/SEWER CHARGES HISTORY

- Solid Waste Permit Fees: As part of the Service Delivery Strategy Agreement, sanitation services are required to be paid for using user fees. While the Commissioners have looked at a number of options over the past couple of years, they recently voted to issue annual solid waste permits to any citizen of Lowndes County. Permit fees will be reviewed annually and all permits are valid for the fiscal year.

- Motor Services: The County Maintenance Shop provides fuel and vehicle maintenance for all County vehicles and equipment as well as that of some other municipalities and authorities. In exchange for those services, user charges are assessed to cover the cost of materials and labor. The budgeted revenue for motor services is based on estimated usage and overhead costs.

- Rent: Lowndes County collects rental revenues from a number of properties. The Human Resources Building is rented to state agencies for a fee per square foot. Facilities such as the 4H Camp and Civic Center are rented to the public for events and various other functions. The revenues for these facilities are budgeted based on the current rates and the estimated number of rentals. Rental income also appears in the Fleet Manager Fund. In this fund, rental charges are assessed to each department with vehicles and equipment for annual maintenance.

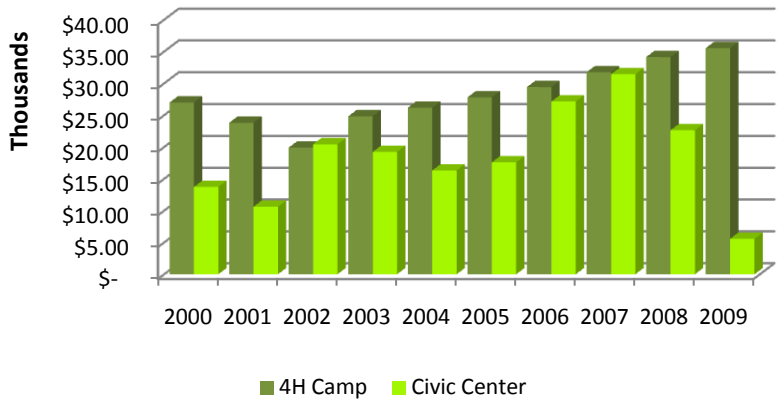



FIGURE 22 RENTAL HISTORY – 4H AND CIVIC CENTER

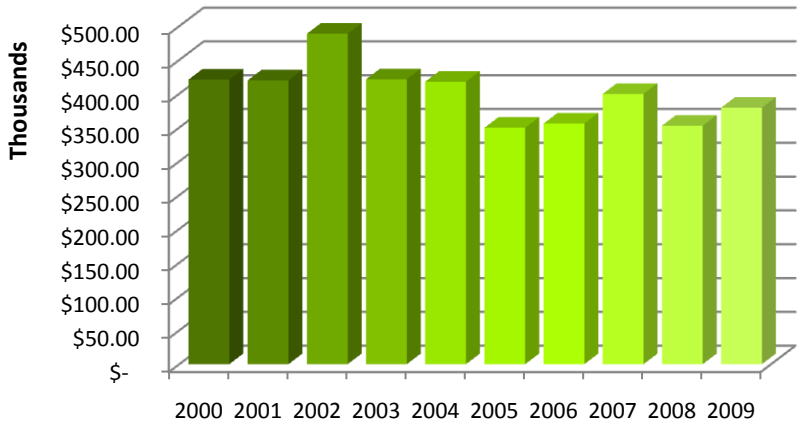



FIGURE 23 RENTAL HISTORY - OTHER

Fines and Forfeitures:

- Fines and Forfeitures: Lowndes County receives monies from fines and forfeitures for the various courts and for various reasons. Although a majority of these fines, which come from State and Superior Courts, are recognized in the General Fund, additional fines are allocated for Drug abuse Treatment, Jail Operations and Victim Services. Significant declines have been experienced in fines over the past several years. Forfeitures are accounted for in the Drug Seizure Fund operated by the Sheriff's Office.

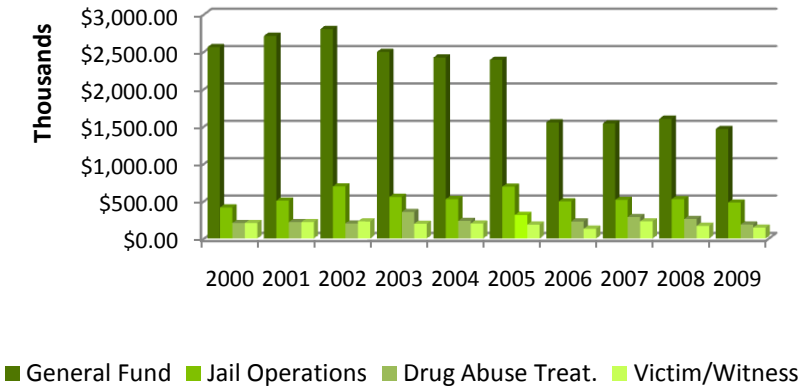



FIGURE 24 COURT FINES HISTORY

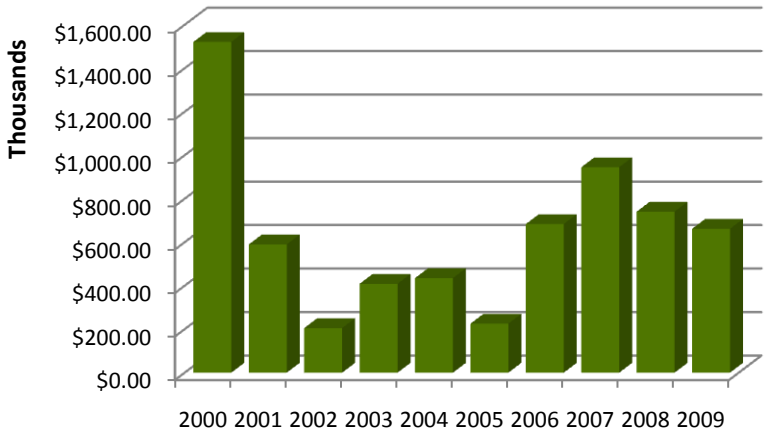



FIGURE 25 FORFEITURE HISTORY - DRUG SEIZURES

Miscellaneous:

- Resource Officer: The Lowndes County Sheriff's Office contracts with the Lowndes County Board of Education to provide Resource Officers in the schools. This item is budgeted based on the number of officers, the projected salaries and benefits and the agreed upon terms of repayment from the school system.

Other Sources:

- Surplus Sales: From time to time, assets of the County may be declared surplus and sold. Budgeting for this line is dependent of the amount of equipment the County estimates it will have for sale over the fiscal year. Last year, the County began utilizing an online surplus auction and has seen increases in its revenue from surplus sales.

*Summary of Expenditures by Fund and Type (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Personal services | 22,632.7 | 23,522.5 | 23,359.5 | 23,558.9 | 23,804.7 | 23,258.3 | (0.43)% |
| Supplies | 1,219.0 | 581.2 | 456.7 | 385.7 | 836.9 | 369.2 | (19.17)% |
| Other services and charges | 21,641.9 | 14,491.1 | 14,829.9 | 14,262.0 | 15,682.8 | 13,561.6 | (8.55)% |
| Capital outlay | 935,5 | 357.4 | 587.6 | 159.5 | 2,737.0 | 656.2 | 11.67% |
| Debt service | 1,268.4 | 1,356.0 | 1,348.2 | 1,398.4 | 1,348.2 | 1,348.2 | 0.00% |
| Other uses | 110,2 | 6.2 | 3.2 | - | 3.2 | 237.9 | 7,334.47% |
| Total General Funds | 47,807.7 | 40,314.5 | 40,585.1 | 39,764.5 | 44,412.9 | 39,431.4 | (2.84)% |
| Keep Lowndes Valdosta Beautiful | | | | | | | |
| Personal services | 36.9 | 38.2 | 37.3 | 39.7 | 38.2 | - | (100.00)% |
| Supplies | 4.2 | 1.5 | 1.5 | 0.4 | 1.5 | - | (100.00)% |
| Other services and charges | 21.2 | 22.7 | 23.1 | 23.5 | 23.1 | 50.0 | 116.08% |
| Other uses | - | - | - | 9.3 | - | - | - |
| Total KLVB | 62.3 | 62.5 | 61.9 | 72.9 | 62.3 | 50.0 | (19.23)% |
| Sheriff's Commissary | | | | | | | |
| Personal services | 88.3 | 89.5 | 84.3 | 88.2 | 88.0 | 90.7 | 7.52% |
| Supplies | 34.0 | 33.1 | 11.0 | 31.2 | 20.0 | 20.0 | 81.82% |
| Other services and charges | 541.7 | 532.7 | 442.5 | 469.0 | 454.0 | 451.5 | 2.03% |
| Capital outlay | - | 15.1 | - | - | 45.0 | 45.0 | - |
| Total Sheriff's Commissary | 664.0 | 670.4 | 537.8 | 588.4 | 607.0 | 607.2 | 12.89% |
| Drug Seizures | | | | | | | |
| Supplies | 308.7 | 60.2 | - | 6.0 | - | - | - |
| Other services and charges | 149.1 | 272.0 | 1,000.0 | 26.6 | 1,000.0 | 1,000.0 | 0.00% |
| Capital outlay | 512.2 | 197.1 | - | 401.8 | - | - | - |
| Total Drug Seizures | 970.0 | 529.3 | 1,000.0 | 434.4 | 1,000.0 | 1,000.0 | 0.00% |
| Hotel/Motel | | | | | | | |
| Other services and charges | 1,106.7 | - | - | - | - | - | - |
| Other uses | - | 21.3 | - | - | - | - | - |
| Total Hotel/Motel | 1,106.7 | 21.3 | - | - | - | - | - |
| Intergovernmental Grants | | | | | | | |
| Personal services | 472.8 | 448.4 | 501.3 | 377.0 | 407.9 | 92.3 | (81.58)% |
| Other services and charges | - | 283.9 | - | 545.1 | - | - | - |
| Capital outlay | 164.0 | - | - | - | - | - | - |
| Total Intergovernmental Grants | 636.8 | 732.3 | 501.3 | 922.1 | 407.9 | 92.3 | (81.58)% |
| Jail Operations | | | | | | | |
| Personal services | 42.7 | 44.1 | 43.8 | 46.2 | 43.5 | 45.0 | 2.84% |
| Supplies | 116.3 | - | 50.0 | 58.6 | 85.0 | 65.0 | 30.00% |
| Other services and charges | 542.3 | 439.8 | 552.5 | 374.1 | 500.0 | 374.0 | (32.31)% |
| Capital outlay | 43.4 | - | - | 24.4 | - | - | - |
| Total Jail Operations | 744.6 | 483.9 | 646.3 | 503.3 | 628.5 | 484.0 | (25.11)% |
| Drug Abuse Treatment | | | | | | | |
| Personal services | 311.8 | 318.2 | 260.3 | 211.7 | 298.0 | - | (100.00)% |
| Supplies | 8.3 | 4.3 | 1.7 | 0.4 | 15.7 | - | (100.00)% |
| Other services and charges | 27.1 | 30.7 | 22.2 | 41.7 | 33.8 | 185.0 | 731.65% |
| Total Drug Abuse Treatment | 347.3 | 353.3 | 284.3 | 253.8 | 347.5 | 185.0 | (34.92)% |
| Emergency Telecommunications | | | | | | | |
| Personal services | 1,506.7 | 1,631.1 | 1,633.9 | 1,727.6 | 1,853.1 | 1,773.8 | 8.56% |
| Supplies | 24.7 | 17.1 | 16.7 | 12.6 | 58.3 | 8.4 | (49.70)% |
| Other services and charges | 961.5 | 913.5 | 875.6 | 916.7 | 990.3 | 872.7 | (0.33)% |
| Capital outlay | 188.6 | - | 4.5 | 2.8 | - | - | - |
| Total Emergency Telecom. | 2,681.6 | 2,561.7 | 2,530.7 | 2,659.7 | 2,901.7 | 2,654.9 | 4.91% |

*Summary of Expenditures by Fund and Type (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| Victim/Witness | | | | | | | |
| Personal services | 65.2 | 72.8 | 68.5 | 74.4 | 68.1 | 70.1 | 2.44% |
| Supplies | 1.8 | 4.3 | 3.0 | 0.8 | 5.1 | 0.8 | (73.33)% |
| Other services and charges | 212.6 | 212.1 | 216.4 | 216.6 | 215.7 | 153.8 | (28.95)% |
| Capital outlay | 6.9 | - | - | - | - | - | - |
| Total Victim/Witness | 286.5 | 289.1 | 287.9 | 291.8 | 288.9 | 224.8 | (21.95)% |
| Special Services | | | | | | | |
| Personal services | - | 1,097.8 | 1,445.7 | 1,445.2 | 1,419.4 | 1,451.4 | 0.39% |
| Supplies | - | 55.9 | 84.3 | 55.0 | 130.6 | 112.1 | 33.07% |
| Other services and charges | - | 2,105.0 | 2,231.0 | 1,880.4 | 2,067.7 | 1,833.2 | (17.83)% |
| Capital outlay | - | 172.8 | - | - | 30.0 | - | - |
| Other uses | - | 360.0 | - | 435.0 | - | - | - |
| Total Special Services | - | 3,791.6 | 3,761.0 | 3,825.7 | 3,647.8 | 3,396.7 | (9.69)% |
| Total Special Revenue Funds | 7,499.8 | 9,495.4 | 9,611.2 | 9,552.2 | 9,892.0 | 8,694.9 | (9.53)% |
| CDBG CHIP Grant | | | | | | | |
| Capital outlay | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Total CDBG CHIP Grant | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| SPLOST IV | | | | | | | |
| Capital outlay | 779.5 | 493.8 | 2,400.0 | 1,112.8 | 2,400.0 | 1,100.0 | (54.17)% |
| Total SPLOST IV | 779.5 | 493.8 | 2,400.0 | 1,112.8 | 2,400.0 | 1,100.0 | (54.17)% |
| SPLOST V | | | | | | | |
| Capital outlay | 12,624.3 | 3,944.8 | 16,000.0 | 2,584.8 | 16,000.0 | 6,600.0 | (58.75)% |
| Other uses | 3,932.9 | 1,093.1 | - | - | - | - | - |
| Total SPLOST V | 16,557.2 | 5,037.9 | 16,000.0 | 2,584.8 | 16,000.0 | 6,600.0 | (58.75)% |
| Judicial/Administration – Jail | | | | | | | |
| Capital outlay | 12,917.4 | 17,857.2 | 8,000.0 | 20,098.9 | 8,000.0 | - | (100.00)% |
| Total Judicial/Administration – Jail | 12,917.4 | 17,857.2 | 8,000.0 | 20,098.9 | 8,000.0 | - | (100.00)% |
| SPLOST VI | | | | | | | |
| Capital outlay | 150.0 | 8,801.0 | 14,860.0 | 8,162.5 | 14,860.0 | 9,000.0 | (39.43)% |
| Debt services | - | 8,135.7 | - | 8,276.9 | - | - | - |
| Other uses | - | 2,264.2 | - | 2,369.0 | - | - | - |
| Total SPLOST VI | 150.0 | 19,200.9 | 14,860.0 | 18,808.4 | 14,860.0 | 9,000.0 | (39.43)% |
| CDBG EIP Grant | | | | | | | |
| Capital outlay | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Total CDBG EIP Grant | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| CDBG EDA Grant | | | | | | | |
| Capital outlay | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total CDBG EDA Grant | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total Capital Project Funds | 31,299.3 | 43,057.2 | 42,060.0 | 42,788.5 | 42,060.0 | 16,800.0 | (60.06)% |
| Water/Sewer | | | | | | | |
| Personal services | 655.4 | 698.4 | 681.0 | 893.5 | 901.3 | 886.5 | 30.17% |
| Supplies | 330.9 | 329.6 | 284.7 | 297.6 | 430.5 | 271.0 | (4.81)% |
| Other services and charges | 2,503.6 | 2,637.4 | 2,515.1 | 2,491.9 | 2,355.8 | 1,990.0 | (20.88)% |
| Capital outlay | - | - | 74.1 | 7.4 | 207.5 | - | (100.00)% |
| Non-operating | 640.3 | 493.3 | 495.0 | 477.7 | 495.0 | 495.0 | 0.00% |
| Total Water/Sewer | 4,130.3 | 4,158.6 | 4,050.0 | 4,168.1 | 4,390.1 | 3,642.5 | (10.06)% |

*Summary of Expenditures by Fund and Type (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Change |
|---|---|---|---|---|---|---|---|
| Landfill | | | | | | | |
| Supplies | - | 0.4 | 0.2 | - | 0.2 | 0.2 | 0.00% |
| Other services and charges | 26.5 | 121.5 | 110.3 | 75.0 | 110.3 | 80.5 | (26.98)% |
| Capital outlay | - | 43.5 | 115.0 | 58.4 | 85.0 | 25.0 | (78.26)% |
| Other uses | 618.0 | - | - | - | - | - | - |
| Non-operating | - | 622.0 | - | - | - | - | - |
| Total Landfill | 644.5 | 787.4 | 225.5 | 133.4 | 195.5 | 105.7 | (53.12)% |
| Street Lighting Districts | | | | | | | |
| Other services and charges | 266.7 | 228.8 | 210.0 | 278.1 | 242.8 | 252.0 | 20.02% |
| Total Street Lighting Districts | 266.7 | 228.8 | 210.0 | 278.1 | 242.8 | 252.0 | 20.02% |
| Sanitation | | | | | | | |
| Personal services | 623.0 | 628.6 | 646.8 | 570.9 | 604.5 | 521.3 | (19.40)% |
| Supplies | 3.7 | 25.8 | 37.8 | 32.6 | 97.3 | 31.8 | (15.87)% |
| Other services and charges | 541.4 | 414.5 | 372.0 | 410.0 | 506.5 | 443.7 | 19.28% |
| Capital outlay | 8.0 | - | 203.5 | - | 248.6 | - | (100.00)% |
| Total Sanitation | 1,176.2 | 1,069.0 | 1,260.0 | 1,013.5 | 1,456.9 | 996.8 | (20.89)% |
| Total Enterprise Funds | 6,217.7 | 6,243.7 | 5,745.5 | 5,593.1 | 6,285.2 | 4,997.1 | (13.03)% |
| Equipment Maintenance | | | | | | | |
| Personal services | 443.0 | 480.8 | 500.2 | 487.5 | 460.5 | 362.4 | (27.55)% |
| Supplies | 12.3 | 52.0 | 7.7 | 7.7 | 19.6 | 2.1 | (72.36)% |
| Other services and charges | 66.6 | 97.1 | 107.4 | 278.2 | 114.7 | 45.1 | (58.02)% |
| Capital outlay | - | 21.1 | 34.6 | 8.9 | 120.0 | - | (100.00)% |
| Total Equipment Maintenance | 521.9 | 650.9 | 649.9 | 782.3 | 714.9 | 409.6 | (36.97)% |
| Health Insurance | | | | | | | |
| Other services and charges | 4,592.0 | 5,560.2 | 4,600.0 | 3,787.7 | 4,600.0 | 3,650.0 | (20.65)% |
| Total Health Insurance | 4,592.0 | 5,560.2 | 4,600.0 | 3,787.7 | 4,600.0 | 3,650.0 | (20.65)% |
| Fleet Manager | | | | | | | |
| Supplies | 0.4 | 8.4 | - | - | - | - | - |
| Other services and charges | 3,741.2 | 3,341.2 | 3,560.0 | 2,944.0 | 3,710.0 | 2,896.5 | (18.64)% |
| Capital outlay | - | - | 150.0 | 36.3 | - | - | (100.00)% |
| Debt service | 106.0 | 75.2 | - | - | - | - | - |
| Total Fleet Manager | 3,847.6 | 3,424.9 | 3,710.0 | 2,980.3 | 3,710.0 | 2,896.5 | (21.93)% |
| Workers Compensation | | | | | | | |
| Other services and charges | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Total Workers Compensation | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Industrial Authority Debt Service | | | | | | | |
| Other services and charges | - | 328.8 | - | 2,475.6 | - | 2,400.0 | 100.00% |
| Debt service | - | 573.1 | - | - | - | - | - |
| Total Industrial Auth. Debt Service | - | 901.9 | - | 2,475.6 | - | 2,400.0 | 100.00% |
| Total Internal Service Funds | 8,961.5 | 10,537.9 | 8,959.9 | 10,379.3 | 9,024.9 | 9,856.1 | 10.00% |
| Total All Funds | 101,786.0 | 109,648.7 | 106,961.6 | 108,077.5 | 111,675.0 | 79,779.4 | (25.41)% |

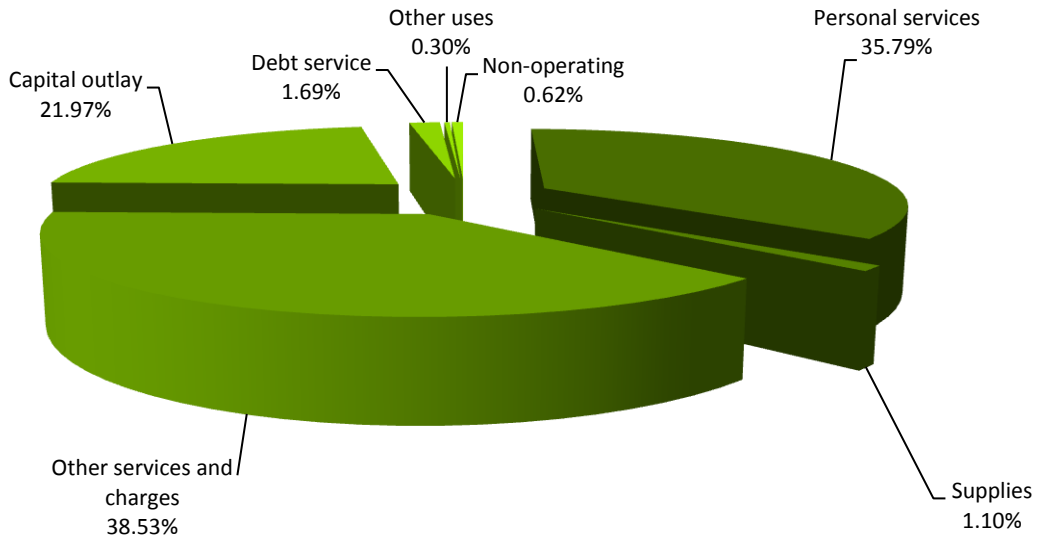



FIGURE 26 EXPENDITURES BY TYPE

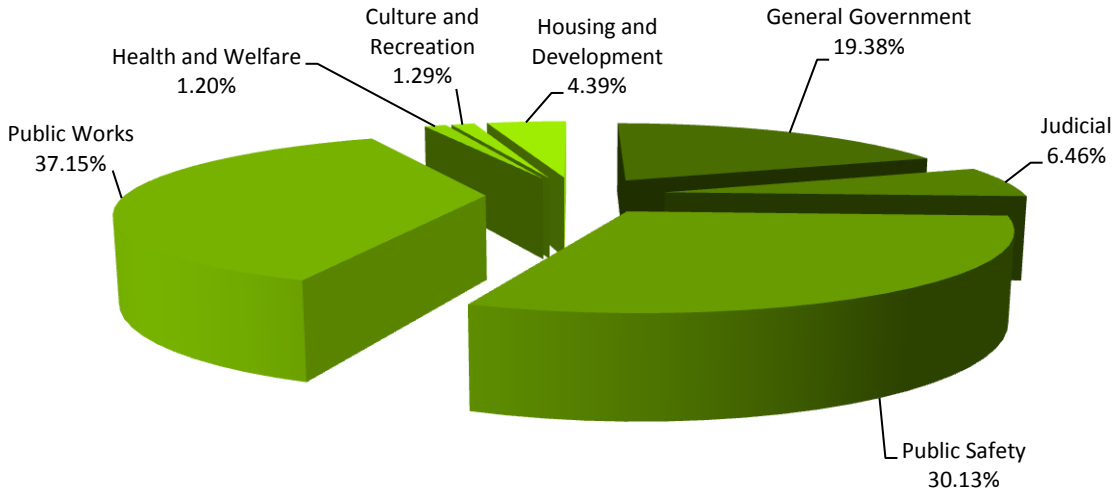



FIGURE 29 EXPENDITURE BY FUNCTION

| | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010* | FY 2011* |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Reserved | 5,592.3 | 5,392.2 | 5,338.2 | 6,113.0 | 4,340.5 | 4,340.5 | 4,340.5 |
| Unreserved | 12,143.5 | 14,829.6 | 15,517.3 | 15,701.8 | 15,911.1 | 16,020.7 | 16,020.7 |
| Total General Fund | 17,735.7 | 20,221.8 | 20,855.5 | 21,814.8 | 20,251.6 | 20,361.2 | 20,361.2 |
| Special Revenue Funds | | | | | | | |
| Gateway to the Gold | | | | | | | |
| Reserved | - | - | - | - | - | - | - |
| Unreserved | - | - | - | - | - | - | - |
| Total Gateway to the Gold (1) | - | - | - | - | - | - | - |
| Keep Lowndes/Valdosta Beautiful | | | | | | | |
| Reserved | 108.1 | 113.8 | 114.2 | 106.9 | 95.0 | 82.4 | 46.2 |
| Unreserved | - | - | - | - | - | - | - |
| Total KLVB (2) | 108.1 | 113.8 | 114.2 | 106.9 | 95.0 | 82.4 | 46.2 |
| Commissary | | | | | | | |
| Reserved | 449.8 | 453.2 | 418.8 | 286.1 | 69.5 | 257.2 | 455.0 |
| Unreserved | - | - | - | - | - | - | - |
| Total Commissary (3) | 449.8 | 453.2 | 418.8 | 286.1 | 69.5 | 257.2 | 455.0 |
| Drug Seizures | | | | | | | |
| Reserved | 367.0 | 540.8 | 1,352.8 | 1,182.8 | 1,332.4 | 1,332.4 | 1,332.4 |
| Unreserved | - | - | - | - | - | - | - |
| Total Drug Seizures (4) | 367.0 | 540.8 | 1,352.8 | 1,182.8 | 1,332.4 | 1,332.4 | 1,332.4 |
| Hotel/Motel | | | | | | | |
| Reserved | 96.3 | 113.4 | 95.7 | 21.3 | - | - | - |
| Unreserved | - | - | - | - | - | - | - |
| Total Hotel/Motel (5) | 96.3 | 113.4 | 95.7 | 21.3 | - | - | - |
| Jail Operations | | | | | | | |
| Reserved | 738.7 | 483.2 | 219.6 | 1.9 | - | 21.5 | 21.5 |
| Unreserved | - | - | - | - | - | - | - |
| Total Jail Operations (6) | 738.7 | 483.2 | 219.6 | 1.9 | - | 21.5 | 21.5 |
| Drug Abuse Treatment | | | | | | | |
| Reserved | (63.5) | (112.9) | (167.8) | (254.1) | (420.9) | (476.0) | (476.0) |
| Unreserved | - | - | - | - | - | - | - |
| Total Drug Abuse Treatment (7) | (63.5) | (112.9) | (167.8) | (254.1) | (420.9) | (476.0) | (476.0) |
| 911 Communications | | | | | | | |
| Reserved | (229.5) | (311.2) | - | 203.6 | (130.2) | (402.4) | (402.4) |
| Unreserved | - | - | - | - | - | - | - |
| Total 911 Communications (8) | (229.5) | (311.2) | - | 203.6 | (130.2) | (402.4) | (402.4) |
| Victim/Witness | | | | | | | |
| Reserved | 28.8 | (81.2) | (51.9) | (73.7) | (121.1) | (169.0) | (153.6) |
| Unreserved | - | - | - | - | - | - | - |
| Total Victim/Witness (9) | 28.8 | (81.2) | (51.9) | (73.7) | (121.1) | (169.0) | (153.6) |

**Estimate*

| | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010* | FY 2011* |
|---|---|---|---|---|---|---|---|
| Law Library | | | | | | | |
| Reserved | 376.0 | 377.8 | 390.9 | 397.5 | 420.8 | 420.8 | 420.8 |
| Unreserved | - | - | - | - | - | - | - |
| Total Law Library | 376.0 | 377.8 | 390.9 | 397.5 | 420.8 | 420.8 | 420.8 |
| Special Services | | | | | | | |
| Reserved | - | - | - | - | 39.6 | (73.8) | 306.0 |
| Unreserved | - | - | - | - | - | - | - |
| Total Special Services | - | - | - | - | 39.6 | (73.8) | 306.0 |
| Special Revenue Funds | | | | | | | |
| Reserved | 1,871.7 | 1,576.8 | 2,372.3 | 1,872.2 | 1,285.0 | 993.1 | 1,549.9 |
| Unreserved | - | - | - | - | - | - | - |
| Total Special Revenue Funds | 1,871.7 | 1,576.8 | 2,372.3 | 1,872.2 | 1,285.0 | 993.1 | 1,549.9 |
| SPLOST III | | | | | | | |
| Reserved | 52.6 | 42.5 | - | - | - | - | - |
| Unreserved | - | - | - | - | - | - | - |
| Total SPLOST III | 52.6 | 42.5 | - | - | - | - | - |
| SPLOST IV | | | | | | | |
| Reserved | 9,280.3 | 3,114.4 | 2,334.5 | 1,623.5 | 1,140.4 | 28.1 | - |
| Unreserved | - | - | - | - | - | - | - |
| Total SPLOST IV (10) | 9,280.3 | 3,114.4 | 2,334.5 | 1,623.5 | 1,140.4 | 28.1 | - |
| SPLOST V | | | | | | | |
| Reserved | 20,139.0 | 13,563.5 | 16,690.1 | 13,167.5 | 8,691.8 | 6,122.6 | - |
| Unreserved | - | - | - | - | - | - | - |
| Total SPLOST V (10) | 20,139.0 | 13,563.5 | 16,690.1 | 13,167.5 | 8,691.8 | 6,122.6 | - |
| Capital Projects – General | | | | | | | |
| Reserved | - | - | - | - | - | - | - |
| Unreserved | - | - | - | - | - | - | - |
| Total Capital Projects – General | - | - | - | - | - | - | - |
| Judicial/Admin – Jail Project | | | | | | | |
| Reserved | 14,715.7 | 14,794.4 | 11,245.2 | 41,795.9 | 24,057.8 | 4,090.2 | - |
| Unreserved | - | - | - | - | - | - | - |
| Total Jud/Admin – Jail Project (10) | 14,715.7 | 14,794.4 | 11,245.2 | 41,795.9 | 24,057.8 | 4,090.2 | - |
| SPLOST VI | | | | | | | |
| Reserved | - | - | - | 6,406.2 | 201.1 | (5,883.2) | (1,568.2) |
| Unreserved | - | - | - | - | - | - | - |
| Total SPLOST VI (10) | - | - | - | 6,406.2 | 201.1 | (5,883.2) | (1,568.2) |
| Capital Project Funds | | | | | | | |
| Reserved | 44,187.5 | 31,514.9 | 30,269.8 | 62,993.1 | 34,091.1 | 4,357.7 | (1,568.2) |
| Unreserved | - | - | - | - | - | - | - |
| Total Capital Project Funds | 44,187.5 | 31,514.9 | 30,269.8 | 62,993.1 | 34,091.1 | 4,357.7 | (1,568.2) |

**Estimate*

| | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010* | FY 2011* |
|---|---|---|---|---|---|---|---|
| Enterprise Funds | | | | | | | |
| Water/Sewer (11) | 19,446.4 | 19,938.9 | 20,908.1 | 24,558.1 | 27,427.7 | 27,844.0 | 28,590.5 |
| Landfill | 914.9 | 1,041.4 | 995.1 | 400.6 | 76.1 | 566.8 | 1,011,1 |
| Street Lighting (12) | (89.9) | (142.2) | - | (109.4) | (167.5) | (256.4) | (318.4) |
| Sanitation | - | - | 66.5 | 0.1 | (0.1) | 0.2 | 0.2 |
| Internal Service Funds | | | | | | | |
| Equipment Maintenance | 57.1 | (67.9) | 3.8 | 38.5 | 158.5 | 108.4 | 108.4 |
| Health Insurance | 173.6 | (74.7) | 94.2 | - | 26.4 | 280.4 | (269.6) |
| Fleet Manager (13) | 358.1 | 204.8 | 270.7 | 255.8 | 754.3 | 1,805.2 | 1,805.2 |
| Workers Compensation | - | - | - | - | - | 315.5 | 315.5 |
| All Funds | | | | | | | |
| Reserved | 51,651.4 | 38,483.9 | 37,980.3 | 70,978.3 | 39,716.6 | 9,691.3 | 4,322.2 |
| Unreserved | 12,143.5 | 14,829.6 | 15,517.3 | 15,701.8 | 15,911.1 | 16,020.7 | 16,020.7 |
| Fund Equity | 20,860.2 | 20,900.4 | 22,338.9 | 25,143.8 | 28,275.3 | 30,664.1 | 31,242.9 |
| Total Fund Balance/Equity | 84,655.0 | 74,213.8 | 75,836.5 | 111,823.9 | 83,903.0 | 56,376.1 | 51,585.8 |

**Estimate*

(1) The fund balance in the Gateway to the Gold fund was transferred into the Keep Lowndes Valdosta Beautiful fund for record keeping purposes. The fund balances are segregated and kept in separate accounts still. Gateway to the Gold funds can only be used for interchange beautification projects.

(2) The fund balance in the Keep Lowndes Valdosta Beautiful program decreased by more than 10% from 2008 to 2009. This is primarily due to the program using fund balance built up in previous years to fund projects.

(3) The Commissary Fund has continued to see a decline in fund balance over the past several years. The Sheriff's Department has used this fund to pay for items that benefit inmates even though they receive no revenue for these items. In addition, the Sheriff's Department transitioned to a new pre-paid phone card system in the past and did not remit the commissions until FY 2010.

(4) The fund balance in Drug Seizures will fluctuate annually depending on the amount of forfeitures.

(5) Several factors have lead to the elimination of the Hotel/Motel Fund from use. Three years ago, the County passed a dedicated county-wide millage to fund the Industrial Authority. Around the same time, the City of Valdosta elected to collect their own tax, reducing the amount collected by the County to approximately 15%. In addition, with the completion of the Service Delivery Strategy Act, the City agreed to pay the other agencies funded from the tax from their portion, leaving the County with responsibility for one-half of the Airport Authority funding as provided in the enabling legislation. As a result, the County moved the Airport Funding and tax collection into its Special Services Fund.

(6) The Sheriff's Department has continued to deplete the fund balance in the Jail Operations Fund for the past several years. As a result, some items that were paid from the fund were shifted back to the General Fund.

(7) The Drug Abuse Treatment Program has been struggling for the past several years as fine monies have continued to decline. In FY 2011, an agreement has been made with the organization that has been operating the fund to contract with them to provide the service rather than treating them like a department with little or no oversight. The negative fund balance will be addressed annually.

(8) The 911 Communications Fund has seen a slight decline in revenues from the reduction of land lines in favor of cellular telephones. This along with increases expenses contributed to the deficit fund balance.

(9) Victim/Witness funds are collected by the various courts and held in this fund. The District Attorney, Solicitor and The Haven agree annually to an allocation of these funds. While the District Attorney and the Haven are fixed amounts, the expenditures of the Solicitor are directly paid from the fund. This, in addition to declining fines, has contributed to the deficit fund balance. In FY 2011, The Haven has been eliminated from funding.

(10) The SPLOST and Capital Project funds are capital items with fixed periods for collection. SPLOST monies are collected over periods of five to six years but may take several more to be used. SPLOST IV and SPLOST V continue to be spent down. The Judical/Admin and Jail Projects fund includes bond monies that are being spent down on those projects. And SPLOST VI, while it is still in the collection period, includes bond payments for the Judicial/Admin and Jail Projects.

(11) With the increase in water and sewer rates last year, the health of the fund has continued to improve and fund equity has increased.

(12) While the changes in the program have helped the situation with street lighting districts, the timeline still causes some issues with fund balance. When a district is added, the County immediately becomes responsible for paying the monthly expenditure for the lights. However, depending on the timing, it could take almost two years before any revenues are recovered. The program is being analyzed and may see an increase in the rate soon.

(13) As the Fleet Manager program has matured, it has continued to build fund balance.

## Schedule of Long Term Debt:

| | Purpose | Original Issue Date | Interest Rate | Original Issue Amount | Maturity Date | Annual Installment |
|---|---|---|---|---|---|---|
| Governmental Activities | | | | | | |
| G.O. Sales Tax Bonds | Judicial/Admin & Jail | 2009 | Fixed | $40,845,000 | 2014 | Variable |
| Capital Lease | Judicial/Admin & Jail | 2004 | Fixed | $15,500,000 | 2024 | Variable |
| Capital Lease | Equipment | 2003 | 2.81% | $624,000 | 2009 | $33,548 |
| Capital Lease | Equipment | 2003 | 3.22% | $400,000 | 2010 | $16,013 |
| Capital Lease | Equipment | 2004 | 3.37% | $1,364,570 | 2009 | $91,521 |
| Capital Lease | Equipment | 2004 | 3.47% | $153,078 | 2009 | $8,370 |
| Capital Lease | Equipment | 2004 | 3.88% | $165,000 | 2011 | $6,758 |
| Capital Lease | Equipment | 2005 | 3.94% | $206,700 | 2009 | $18,059 |
| Capital Lease | Equipment | 2005 | 3.08% | $1,621,083 | 2009 | $108,076 |
| Capital Lease | Equipment | 2005 | 3.20% | $585,100 | 2010 | $31,774 |
| Business Activities | | | | | | |
| Revenue Bonds | Water/Sewer | 2006 | Fixed | $12,500,000 | 2025 | Variable |

- Fixed interest rates on the Judicial Complex Building capital lease range from 2.25% in 2004 to 4.50% in 2024. Annual principal installments range from $590,000 in 2009 to $1,105,000 in 2024.
- Fixed interest rates on the Water & Sewer revenue bonds range from 3.00% in 2006 to 5.00% in 2025. Annual principal installments range from $450,000 in 2009 to $925,000 in 2025.
- Fixed interest rates on the general obligation SPLOST bonds range from 3.50% in 2009 to 5.00% in 2014. Annual principal installments range from $6,480,000 in 2009 to $7,900,000 in 2014.

## Schedule of Future Debt Service Payments:

| | Governmental Activities | | | |
|---|---|---|---|---|
| | Capital Leases | | GO Sales Tax Bonds | |
| Year Ended June 30, | Principal | Interest | Principal | Interest |
| 2010 | $1,405,993 | $558,983 | $6,735,000 | $1,398,025 |
| 2011 | $916,621 | $516,084 | $4,850,000 | $1,149,088 |
| 2012 | $797,400 | $488,950 | $7,290,000 | $874,900 |
| 2013 | $742,900 | $460,358 | $7,590,000 | $535,450 |
| 2014-2018 | $3,994,701 | $1,864,934 | $7,900,000 | $182,562 |
| 2019-2023 | $4,840,000 | $940,626 | - | - |
| 2024-2025 | $1,105,000 | $49,725 | - | - |
| Total | $13,802,615 | $4,879,660 | $34,365,000 | $4,140,025 |

| | Business Activities | |
|---|---|---|
| | Revenue Bonds | |
| Year Ended June 30, | Principal | Interest |
| 2010 | $490,000 | $479,056 |
| 2011 | $510,000 | $461,906 |
| 2012 | $525,000 | $444,056 |
| 2013 | $545,000 | $426,338 |
| 2014 | $560,000 | $407,263 |
| 2015-2019 | $3,185,000 | $1,660,926 |
| 2020-2024 | $4,000,000 | $850,500 |
| 2025 | $925,000 | $46,250 |
| Total | $10,740,000 | $4,776,295 |

## Calculation of Legal Debt Limits

| Capital Leases | |
|---|---|
| Assessed Value | $2,802,032,945 |
| Legal Debt Limit | $28,020,329 |
| Balance, June 30, 2009 | $13,802,615 |
| Debt Margin | $14,217,714 |

| Capital Leases Debt Service | |
|---|---|
| General Fund Budget | $39,431,390 |
| Legal Debt Service Limit | $3,943,139 |
| Balance, June 30, 2009 | $1,964,976 |
| Debt Margin | $1,978,163 |

| General Obligation Debt | |
|---|---|
| Assessed Value | $2,802,032,945 |
| Legal Debt Limit | $280,203,295 |
| Balance, June 30, 2009 | $34,365,000 |
| Debt Margin | $245,838,295 |

As discussed in the Capital Improvement Plan Policy, the County's objective is to allocate approximately 8% of the annual General Fund budget toward the addition and replacement of capital assets. The purpose is to meet the capital needs of the County in a manner that is most beneficial to the citizens while balancing debt and cash flow needs. In previous years, capital purchases and improvements were lowered, causing the age and condition of the County's fleet of vehicles and equipment to diminish. As a result, in the past several years, capital leases were used to seed a program to replace those vehicles and equipment.

Due to the economy, the Board elected in 2008-2009 to suspend those capital improvements for one year. The goal was to reduce the millage rate for the citizens of Lowndes County by holding a line, postponing capital investments and new personnel for one year. For 2009-2010, the Board has again limited capital purchases in an effort to hold the millage and still provide needed services. Where applicable, the County staff is instructed to secure lease purchase financing. Following is a summary of capital included in the 2009-2010 approved budget.

| Fund | Department | Capital Item | Approved Cost | Impact on Operating Costs |
|---|---|---|---|---|
| General | Information Technology | Computer hardware including servers, Exchange Network (email server), call manger and SAN (data storage) | $455,000 | While the servers continue to age, the associated maintenance costs begin to increase. While new technologies may create needs for more training, the impact on future operating costs is negated. |
| | Facilities Maintenance – HR Building | Chill water equipment and Corby card system | $10,000 | The existing chill water system and Corby card system are in excess of fifteen years old. Both are under maintenance contracts that show slight increases annually. The new equipment will not impact the operating costs further. |
| | Facilities Maintenance – Board of Commissioners | Roof replacement at BOC building that was started with funding in FY 2010. | $88,000 | The roof on the facility is flat and has had extensive repair work done to it. The new roof will drastically reduce those costs. Once the administrative staff move into the Judicial/Admin. Facility, this building will be rented. |
| | Emergency Medical Services | Ambulance replacement | $100,000 | Annual replacement schedule. |
| Commissary | Sheriff's Office | Fingerprint machine | $45,000 | This is to replace an existing machine with a contract for maintenance in place. The new equipment will not further impact operating costs. |

Depreciation of all capital assets is computed using the straight-line method with the following schedule of useful lives:

| Description | Useful Life |
|---|---|
| Buildings and building improvements | 40-100 years |
| Improvements other than buildings | 40 years |
| Machinery and equipment | 5-20 years |
| Vehicles | 6-20 years |
| Infrastructure | 5-20 years |
| Water systems | 5-50 years |
| Sewer systems | 5-20 years |

A recap of capital assets as of June 30, 2009 is as follows:

| | Governmental Activities | Business Type Activities |
|---|---|---|
| Nonepreciable capital assets: | | |
| Land | $1,475,294 | $2,690,543 |
| Construction in progress | $47,660,751 | $11,239,865 |
| Total nondepreciable capital assets | $49,136,045 | $13,930,408 |
| Depreciable capital assets | | |
| Buildings and building improvements | $27,272,540 | $- |
| Improvements other than buildings | $960,761 | $- |
| Machinery and equipment | $28,975,665 | $43,476,274 |
| Vehicles | $9,562,610 | $95,298 |
| Infrastructure | $289,214,384 | $- |
| Total depreciable capital assets | $355,985,960 | $43,571,572 |
| Less accumulated depreciation for: | | |
| Buildings and building improvements | $15,657,590 | $- |
| Improvements other than buildings | $672,779 | $- |
| Machinery and equipment | $20,498,990 | $16,496,621 |
| Vehicles | $6,878,937 | $60,821 |
| Infrastructure | $207,729,178 | $- |
| Total accumulated depreciation | $251,437,494 | $16,557,442 |
| Total depreciable capital assets, net | $104,548,466 | $27,014,130 |
| Total capital assets, net | $153,684,511 | $40,944,538 |

*General Fund - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | 40,724.2 | 33,340.8 | 35,122.0 | 33,758.1 | 35,122.0 | 33,828.5 | (3.68)% |
| Licenses and permits | 138.5 | 38.8 | 15.0 | 9.5 | 15.0 | 7.5 | (50.00)% |
| Intergovernmental | 1,441.9 | 1,423.3 | 186.9 | 324.4 | 186.9 | 159.9 | (14.45)% |
| Charges for service | 3,609.2 | 3,738.4 | 3,807.2 | 3,988.4 | 3,807.2 | 3,928.0 | 3.17% |
| Fines and forfeitures | 1,602.2 | 1,466.1 | 1,280.0 | 1,505.1 | 1,280.0 | 1,460.0 | 14.06% |
| Investment income | 199.8 | 54.8 | 75.0 | 8.3 | 75.0 | 7.5 | (90.00)% |
| Miscellaneous | 76.4 | 261.6 | 99.0 | 279.8 | 99.0 | 40.0 | (59.61)% |
| Total Revenues | 47,792.2 | 40,323.9 | 40,585.1 | 39,873.5 | 40,585.1 | 39,431.4 | (2.84)% |
| Expenditures/Expenses | | | | | | | |
| General government | 12,653.8 | 10,513.1 | 11,354.7 | 10,991.1 | 12,510.7 | 10,736.5 | (5.44)% |
| Judicial | 4,864.5 | 5,192.6 | 5,024.6 | 4,970.1 | 5,142.0 | 4,802.1 | (4.43)% |
| Public safety | 20,054.4 | 18,475.9 | 18,073.0 | 17,819.3 | 19,252.0 | 17,585.4 | (2.70)% |
| Public works | 4,448.6 | 4,423.9 | 4,151.9 | 4,073.8 | 5,264.3 | 4,239.2 | 2.10% |
| Health and welfare | 780.9 | 818.0 | 832.8 | 778.8 | 912.1 | 715.3 | (14.11)% |
| Culture and recreation | 4,226.2 | 758.7 | 1,050.0 | 1,050.0 | 1,197.9 | 1,020.0 | (2.86)% |
| Housing and development | 669.1 | 126.2 | 95.0 | 81.5 | 130.6 | 95.0 | 0.00% |
| Total expenditures/expenses | 47,697.5 | 40,308.4 | 40,582.0 | 39,764.6 | 44,409.6 | 39,193.5 | (3.42%) |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 94.7 | 15.5 | 3.1 | 108.9 | (3,824.5) | 237.9 | 7,547.19% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | (110.2) | (6.2) | (3.2) | - | (3.2) | (237.9) | 7,547.19% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (15.5) | 9.3 | - | 108.9 | (3,827.7) | - | 0.00% |
| Beginning Fund Balance | 18,843.8 | 18,828.3 | 18,837.6 | 18,837.6 | 18,837.6 | 18,837.6 | 0.00% |
| Ending Fund Balance | 18,828.3 | 18,837.6 | 18,837.6 | 18,946.5 | 15,009.9 | 18,837.6 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Taxes | | | | | | | |
| Property taxes | 22,499,187 | 19,592,306 | 20,987,000 | 20,684,949 | 20,987,000 | 20,756,500 | (1.10)% |
| Intangible | 722,709 | 482,671 | 530,000 | 416,250 | 530,000 | 430,000 | (18.67)% |
| Real estate transfer | 211,722 | 122,816 | 100,000 | 103,195 | 100,000 | 107,000 | 7.00% |
| Payment in lieu of taxes | 38,200 | 41,115 | 5,000 | 41,523 | 5,000 | 35,000 | 600.00% |
| Local option sales tax | 13,777,615 | 13,081,231 | 13,500,000 | 12,510,599 | 13,500,000 | 12,500,000 | (7.41)% |
| Alcoholic beverage tax | 527,476 | - | - | - | - | - | - |
| Occupational tax | 393,817 | - | - | - | - | - | - |
| Cable television tax | 212,203 | - | - | - | - | - | - |
| Insurance premium tax | 2,135,580 | - | - | - | - | - | - |
| Financial institution tax | 202,572 | - | - | - | - | - | - |
| Special assessment | 3,169 | 20,663 | - | 1,573 | - | - | - |
| Total Taxes | 40,724,250 | 33,340,802 | 35,122,000 | 33,758,089 | 35,122,000 | 33,828,500 | (3.68)% |
| Licenses and Permits | | | | | | | |
| Alcoholic Beverage License | 112,359 | - | - | - | - | - | - |
| Soil Control Permit | 5,523 | - | - | - | - | - | - |
| NPDES | 20,634 | 38,793 | 15,000 | 9,480 | 15,000 | 7,500 | (50.00)% |
| Total Licenses and Permits | 138,515 | 38,793 | 15,000 | 9,480 | 15,000 | 7,500 | (50.00)% |
| Intergovernmental | | | | | | | |
| Georgia – URESA | 5,637 | 919 | - | - | - | - | - |
| Georgia – Indigent Defense | 46,041 | 40,564 | 35,000 | 45,190 | 35,000 | 35,000 | 0.00% |
| Georgia – Probation | 133,650 | 97,493 | 90,000 | 44,918 | 90,000 | 50,000 | 44.44% |
| Juvenile Judge Reimbursement | 34,268 | 34,268 | 34,250 | 35,472 | 34,250 | 34,250 | 0.00% |
| GEMA | 17,762 | 37,635 | 14,000 | 55,513 | 14,000 | 27,000 | 92.86% |
| Brooks County – Public Defender | 10,922 | - | - | - | - | - | - |
| Echols County – Public Defender | 2,731 | - | - | - | - | - | - |
| Law Clerk | 14,791 | 12,862 | 13,600 | 9,556 | 13,600 | 13,600 | 0.00% |
| FEMA | - | - | - | 133,723 | - | - | - |
| Homeowners Tax Relief Grant | 1,176,048 | 1,199,579 | - | - | - | - | - |
| Total Intergovernmental | 1,441,850 | 1,423,320 | 186,850 | 324,372 | 186,850 | 159,850 | (14.45)% |
| Charges for Services | | | | | | | |
| Valdosta – Prisoner Housing | 567,987 | 662,552 | 625,000 | 562,053 | 625,000 | 560,000 | (10.40)% |
| Dasher – Sheriff's Patrol | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| Other Gov. – Prisoner Housing | 432,703 | 450,958 | 475,000 | 754,435 | 475,000 | 775,000 | 63.16% |
| Tax Commissioner Fees | 183,768 | 199,493 | 200,000 | 183,080 | 200,000 | 200,000 | 0.00% |
| FIFAs | 48,537 | 56,477 | 60,000 | 62,204 | 60,000 | 55,000 | (8.33)% |
| Tax Commissioner SSN | - | - | - | 71,724 | - | 60,000 | 100.00% |
| Board of Elections | 62,219 | 498 | 45,000 | 44,647 | 45,000 | 3,000 | (93.33)% |
| LCSO – Vehicle Usage | - | - | - | 3,243 | - | - | - |
| Clerk of Court | 609,771 | 587,169 | 585,000 | 647,153 | 585,000 | 600,000 | 25.64% |
| Probate Court | 144,939 | 146,165 | 140,000 | 142,304 | 140,000 | 150,000 | 7.14% |
| Magistrate Court | 416,365 | 388,952 | 375,000 | 347,186 | 375,000 | 380,000 | 13.33% |
| Board of Assessors | 2,181 | 1,124 | 900 | 829 | 900 | 900 | 0.00% |
| Animal Shelter Fees | 116,029 | 145,946 | 150,000 | 124,695 | 150,000 | 120,000 | (20.00)% |
| Engineering – SPLOST | 95,200 | 196,983 | 100,000 | - | 100,000 | 25,000 | (75.00)% |
| Volunteer Fire Department | 5,000 | 5,000 | - | 5,000 | - | - | - |
| Feed the Elderly | 14,602 | 13,000 | 15,000 | 13,000 | 15,000 | - | - |
| Bird Supper Ticket Sales | - | - | - | 3,350 | - | 3,500 | 100.00% |
| LCSO – Jail Inmate Medical | 4,520 | 4,315 | 4,000 | 5,085 | 4,000 | 4,500 | 12.50% |
| LCSO – Bond Fees | 45,357 | 50,327 | 50,000 | 50,767 | 50,000 | 52,500 | 5.00% |
| LCSO – Investigations | 46,183 | 48,359 | 50,000 | 48,447 | 50,000 | 50,000 | 0.00% |
| LCSO – Sheriff Fees | 20,862 | 19,984 | 19,000 | 19,933 | 19,000 | 19,000 | 0.00% |
| LCSO – Work Detail | - | - | - | 215 | - | - | - |
| LCSO – Credit Card Fees | - | - | - | 8,311 | - | 7,500 | 100.00% |
| LCSO – Fingerprint/Backgrounds | - | - | - | 22,193 | - | 20,000 | 100.00% |
| Public Works - Administration | - | - | - | 1,080 | - | - | - |
| Public Works – Culvert Install | 61,653 | 32,569 | 20,000 | 45,946 | 20,000 | 30,000 | 50.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Charges for Services | | | | | | | |
| Public Works – Culvert Install | 61,653 | 32,569 | 20,000 | 45,946 | 20,000 | 30,000 | 50.00% |
| Zoning Fees | 62,165 | - | - | - | - | - | - |
| Evidence Tapes | 7,758 | 12,014 | 7,500 | 12,095 | 7,500 | 10,000 | 33.33% |
| Bad Check Fees | 3,333 | 1,760 | 2,000 | 2,375 | 2,000 | 2,000 | 0.00% |
| Other | 2,132 | 3,299 | 2,500 | 6,483 | 2,500 | 2,500 | 0.00% |
| Resource Officer | 236,439 | 281,084 | 398,792 | 305,015 | 398,792 | 312,640 | (21.60)% |
| Rent – 4H Camp | 34,125 | 35,535 | 30,000 | 34,175 | 30,000 | 33,000 | 10.00% |
| Rent – Civic Center | 22,630 | 5,575 | 7,500 | 8,625 | 7,500 | 12,000 | 60.00% |
| Rent - Other | 352,706 | 379,289 | 435,000 | 442,728 | 435,000 | 430,000 | (1.15)% |
| Total Charges for Service | 3,609,164 | 3,738,454 | 3,807,192 | 3,988,376 | 3,807,192 | 3,928,040 | 3.17% |
| Fines and Forfeitures | | | | | | | |
| Fines – State Court | 1,282,221 | 1,159,931 | 1,000,000 | 1,202,284 | 1,000,000 | 1,150,000 | 15.00% |
| Fines – Superior Court | 320,002 | 306,208 | 280,000 | 302,847 | 280,000 | 310,000 | 10.71% |
| Total Fines and Forfeitures | 1,602,224 | 1,466,140 | 1,280,000 | 1,505,131 | 1,280,000 | 1,460,000 | 14.06% |
| Investment Income | | | | | | | |
| Interest Income | 199,816 | 54,823 | 75,000 | 8,292 | 75,000 | 7,500 | (90.00)% |
| Total Investment Income | 199,816 | 54,823 | 75,000 | 8,292 | 75,000 | 7,500 | (90.00)% |
| Miscellaneous | | | | | | | |
| Contributions – Miscellaneous | - | 1,025 | - | - | - | - | - |
| Miscellaneous – Other | 355 | 206,002 | - | 10,208 | - | - | - |
| Bluegrass Festival | 4,887 | - | - | - | - | - | - |
| Battle of the Border | 7,833 | 12,955 | - | 13,412 | - | - | - |
| Surplus Sales | 63,351 | 41,585 | 99,032 | 256,180 | 99,032 | 40,000 | (59.61)% |
| Total Miscellaneous | 76,426 | 261,567 | 99,032 | 279,800 | 99,032 | 40,000 | (59.61)% |
| Total General Fund Revenues | 47,792,245 | 40,323.9 | 40,585,074 | 39,873,540 | 40,585,074 | 39,431,390 | (2.84)% |

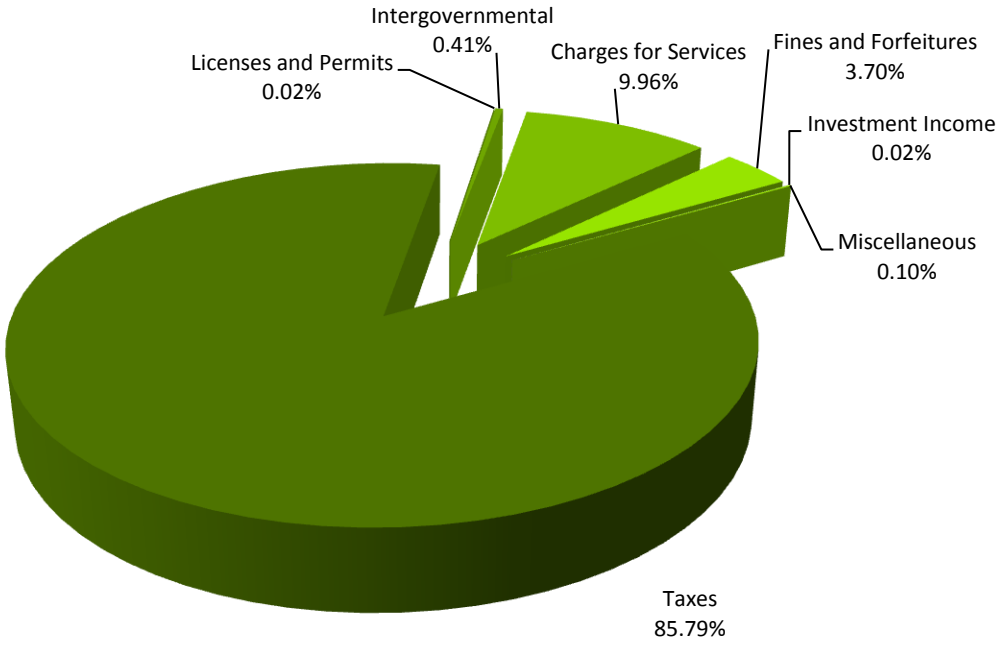



FIGURE 27 GENERAL FUND REVENUES BY SOURCE

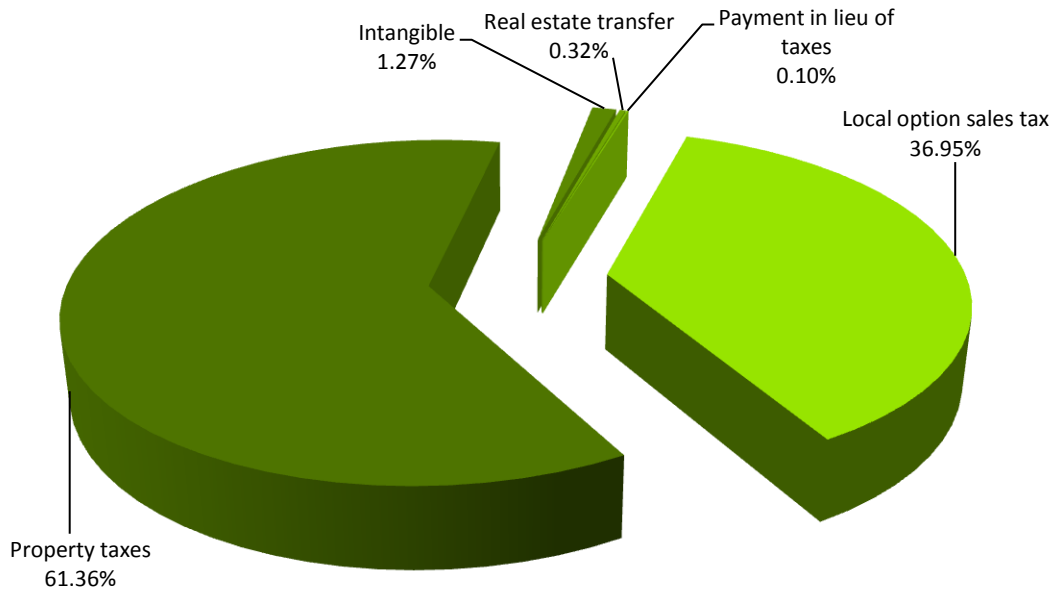



FIGURE 28 GENERAL FUND TAX REVENUES BY TYPE

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Government | | | | | | | |
| Personal services | 5,454,588 | 5,890,892 | 5,994,497 | 6,070,454 | 5,934,534 | 5,340,682 | (10.91)% |
| Supplies | 363,709 | 233,079 | 162,229 | 131,550 | 395,820 | 202,500 | 24.82% |
| Other services and charges | 5,037,266 | 2,872,292 | 3,497,237 | 3,305,541 | 3,633,936 | 3,288,901 | (5.96)% |
| Capital outlay | 529,885 | 160,756 | 352,500 | 85,130 | 1,198,182 | 556,200 | 57.79% |
| Debt service | 1,268,389 | 1,356,039 | 1,348,200 | 1,398,432 | 1,348,200 | 1,348,200 | 0.00% |
| Total General Government | 12,653,836 | 10,513,058 | 11,354,663 | 10,991,106 | 12,510,672 | 10,736,483 | (5.44)% |
| Judicial | | | | | | | |
| Personal services | 2,813,818 | 3,078,930 | 2,923,218 | 2,978,072 | 2,938,111 | 2,839,604 | (2.86)% |
| Supplies | 60,812 | 63,544 | 41,400 | 35,113 | 52,260 | 17,050 | (58.82)% |
| Other services and charges | 1,970,835 | 2,044,606 | 2,059,981 | 1,956,869 | 2,146,648 | 1,945,456 | (5.56)% |
| Capital outlay | 19,000 | 5,559 | - | - | 5,000 | - | - |
| Total Judicial | 4,864,464 | 5,192,640 | 5,024,599 | 4,970,054 | 5,142,019 | 4,802,110 | (4.43)% |
| Public Safety | | | | | | | |
| Personal services | 11,857,692 | 12,043,184 | 11,930,751 | 12,050,993 | 12,422,031 | 12,672,279 | 6.22% |
| Supplies | 746,467 | 255,192 | 218,100 | 333,909 | 333,909 | 133,500 | (38.79)% |
| Other services and charges | 7,094,424 | 5,987,337 | 5,727,834 | 6,074,401 | 6,074,401 | 4,679,668 | (18.30)% |
| Capital outlay | 355,766 | 190,147 | 196,300 | 421,690 | 421,690 | 100,000 | (49.06)% |
| Total Public Safety | 20,054,350 | 18,475,860 | 18,072,985 | 19,252,031 | 19,252,031 | 17,585,447 | (2.70)% |
| Public Works | | | | | | | |
| Personal services | 2,292,271 | 2,509,526 | 2,511,024 | 2,459,332 | 2,510,049 | 2,405,731 | (4.19)% |
| Supplies | 32,290 | 26,575 | 31,457 | 20,921 | 44,428 | 13,900 | (55.81)% |
| Other services and charges | 2,093,182 | 1,886,805 | 1,570,554 | 1,550,387 | 1,662,660 | 1,819,544 | 15.85% |
| Capital outlay | 30,821 | 984 | 38,830 | 43,144 | 1,047,165 | - | (100.00)% |
| Total Public Works | 4,448,564 | 4,423,891 | 4,151,865 | 4,073,784 | 5,264,302 | 4,239,175 | 2.10% |
| Health and Welfare | | | | | | | |
| Supplies | 7,315 | 2,855 | 3,500 | 2,821 | 10,475 | 2,200 | (37.14)% |
| Other services and charges | 773,628 | 815,184 | 829,262 | 775,938 | 836,666 | 713,072 | (14.01)% |
| Capital outlay | - | - | - | - | 65,000 | - | - |
| Total Health and Welfare | 780,943 | 818,040 | 832,762 | 778,760 | 912,141 | 715,272 | (14.11)% |
| Culture and Recreation | | | | | | | |
| Other services and charges | 4,226,200 | 758,694 | 1,050,000 | 1,050,000 | 1,197,865 | 1,020,000 | (2.86)% |
| Total Culture and Recreation | 4,226,200 | 758,694 | 1,050,000 | 1,050,000 | 1,197,865 | 1,020,000 | (2.86)% |
| Housing and Development | | | | | | | |
| Personal services | 214,350 | - | - | - | - | - | - |
| Supplies | 8,443 | - | - | - | - | - | - |
| Other services and charges | 446,342 | 126,162 | 95,000 | 81,490 | 130,626 | 95,000 | 0.00% |
| Total Housing and Development | 669,134 | 126,162 | 95,000 | 81,490 | 130,626 | 95,000 | 0.00% |
| Operating Transfers | | | | | | | |
| Transfers Out | 110,240 | 6,191 | 3,200 | - | 3,200 | 237,903 | 7,334.47% |
| Total Operating Transfers | 110,240 | 6,191 | 3,000 | - | 3,200 | 237,903 | 7,334.47% |
| Total General Fund | 47,807,731 | 40,314,534 | 40,585,074 | 39,764,493 | 44,412,856 | 39,431,390 | (2.84)% |

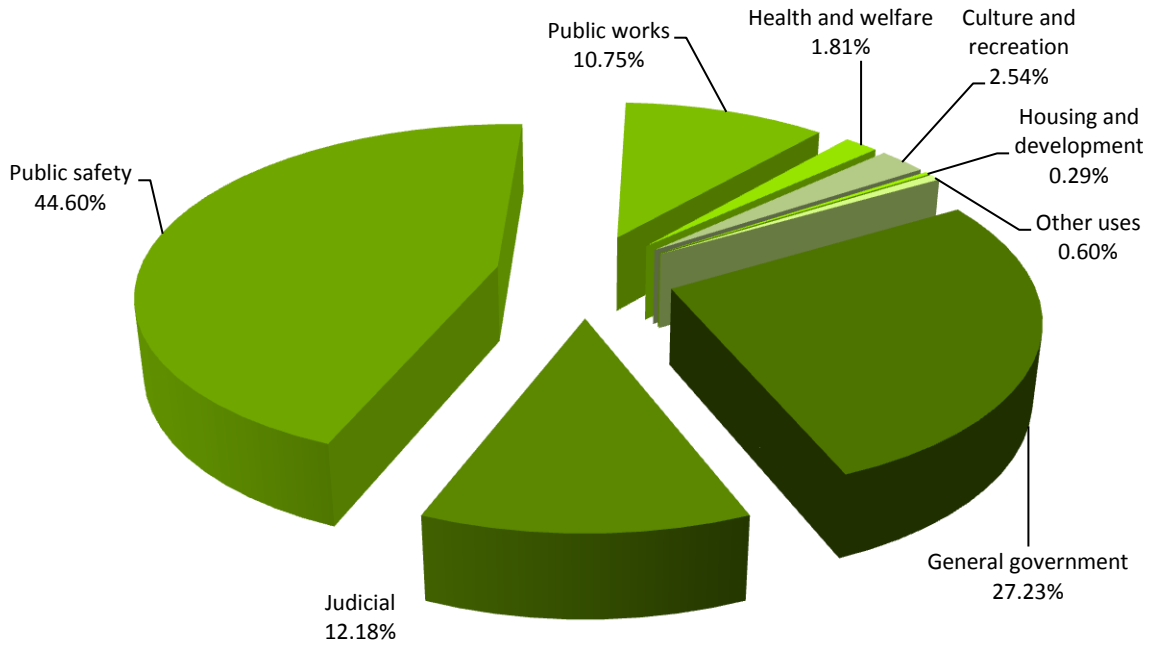



FIGURE 29 GENERAL FUND EXPENDITURES BY FUNCTION

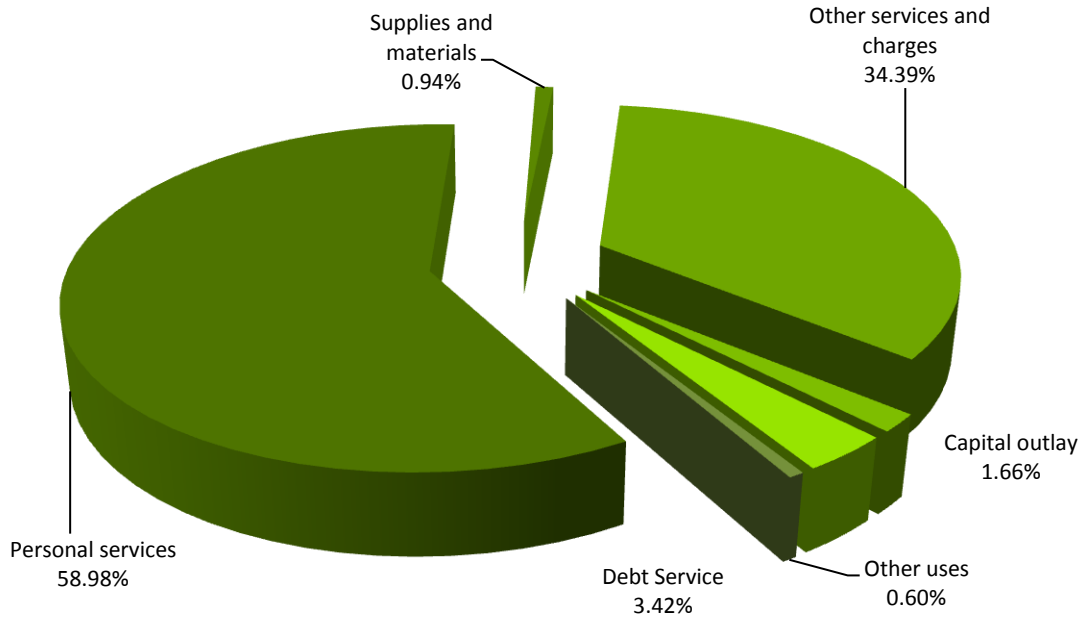



FIGURE 30 GENERAL FUND EXPENDITURES BY TYPE

The Office of the Board of Commissioners is the legislative branch of the County government. The Board develops policies, hears requests from the public and other agencies and is responsible for the general goals and direction of the County.

The Mission Statement for the Board of Commissioners is as follows:

> *To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency*

Each year at a retreat, the Board of Commissioners sets goals for the next twelve to eighteen months. In recent years, the Board has adopted a "Back to Basics" philosophy that can be seen in their primary long-term and short-term objectives. As part of its budget adoption last year, the Board made a goal of sustaining operations without increasing the burden on the taxpayer.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Board of Commissioners | | | | | | | |
| Personal services | 90,248 | 110,868 | 113,396 | 118,655 | 113,436 | 67,033 | (40.89)% |
| Supplies | 51,315 | 34,059 | 4,122 | 1,901 | 5,400 | 1,500 | (63.61)% |
| Other services and charges | 60,623 | 66,205 | 66,500 | 33,243 | 72,791 | 37,040 | (44.30)% |
| Total Board of Commissioners | 202,185 | 211,132 | 184,018 | 153,799 | 191,627 | 105,573 | (42.63)% |
| Positions: | | | | | | | |
| Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Commissioner | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Vice Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |

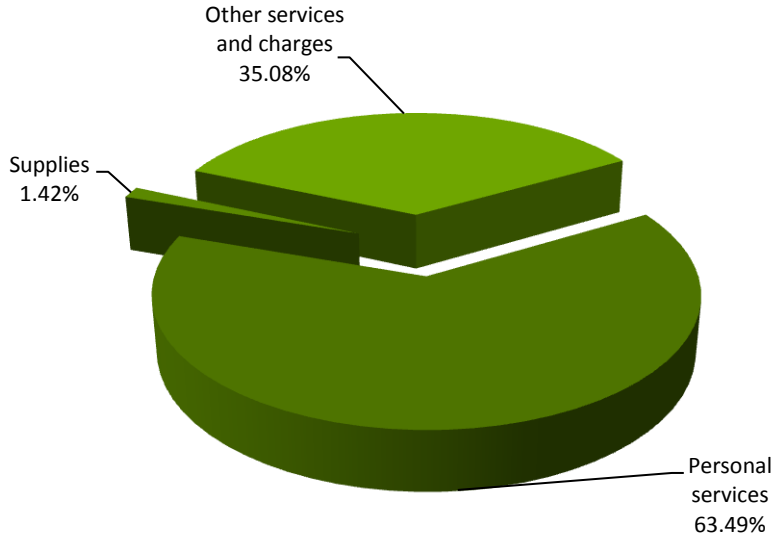



FIGURE 31 BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE

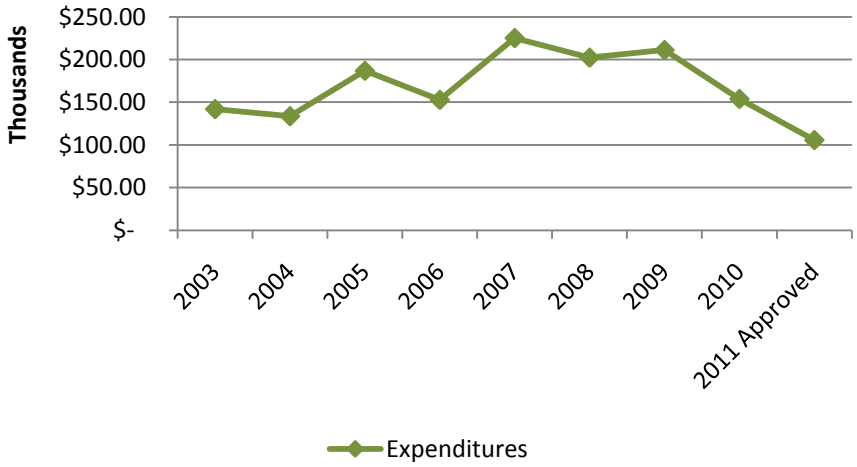



FIGURE 32 BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

The Commissioners Assistant handles all the administrative duties for the Board of Commissioners. All correspondence, meeting arrangements and scheduling is handled through this division. Employees were previously accounted for under the office of the County Manager. This division was affected by the reduction in force and eliminated for fiscal year 2011.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Commissioners Assistant | | | | | | | |
| Personal services | 29,534 | 40,661 | 38,675 | 40,387 | 38,860 | 1,371 | (96.46)% |
| Supplies | 419 | 12 | - | - | 1,950 | - | - |
| Other services and charges | - | 82 | - | - | 800 | - | - |
| Total Commissioners Assistant | 29,953 | 40,755 | 38,675 | 40,387 | 41,610 | 1,371 | (96.46)% |
| Positions: | | | | | | | |
| Commissioners Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |

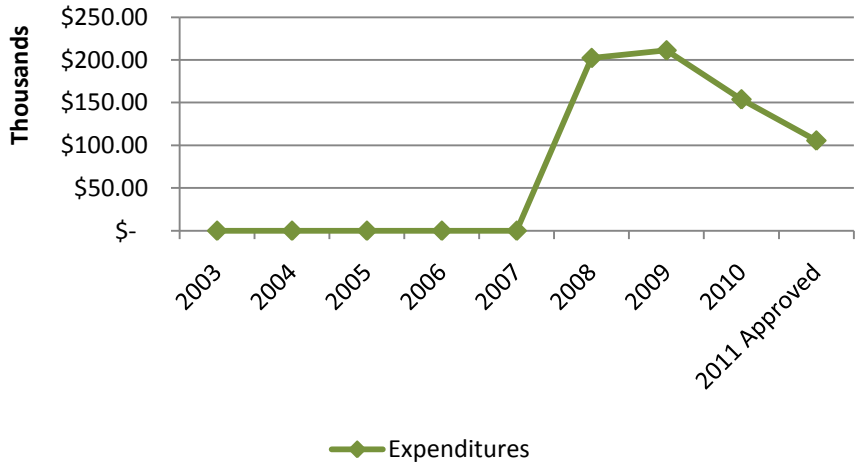



FIGURE 33 COMMISSIONERS ASSISTANT - EXPENDITURE HISTORY

The Office of the County Attorney provides legal advice to the Board of Commissioners and its agencies. The firm represents the County in all proceedings, reviews all contracts and handles all property transactions. This division may include additional legal work done by outside firms as well.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| County Attorney | | | | | | | |
| Other services and charges | 455,418 | 302,641 | 250,000 | 292,090 | 250,000 | 250,000 | 0.00% |
| Total County Attorney | 455,418 | 302,641 | 250,000 | 292,090 | 250,000 | 250,000 | 0.00% |
| | | | | | | | |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

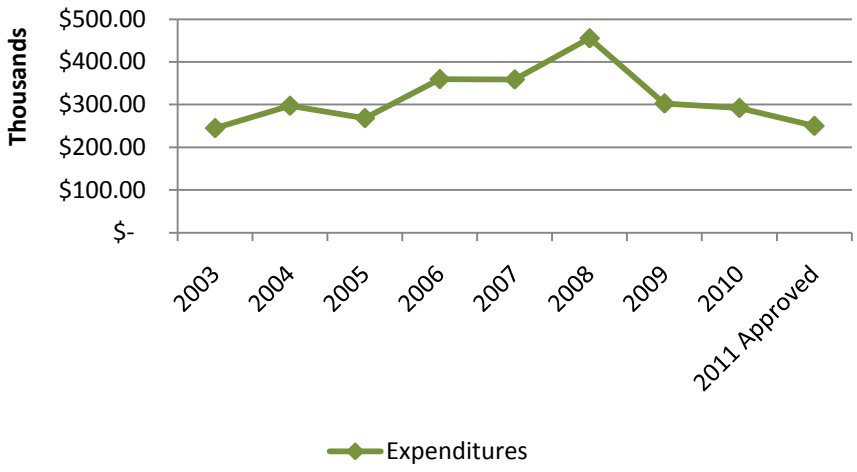



FIGURE 34 COUNTY ATTORNEY - EXPENDITURE HISTORY

The Division of Community Development was created to assist the County in bringing events to increase tourism and trade. The division was responsible for researching projects and for implementing approved projects. The division was created in fiscal year 2008. It was budgeted to be eliminated in 2010 but was actually eliminated as part of the reduction in force in 2011.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Community Development | | | | | | | |
| Personal services | 62,805 | 66,028 | - | 66,716 | 65,342 | 1,430 | 100.00% |
| Supplies | 308 | 1,811 | - | - | - | - | - |
| Other services and contracts | 59,382 | 6,758 | - | 12,380 | - | - | - |
| Total Community Development | 122,495 | 74,596 | - | 79,096 | 65,342 | 1,430 | 100.00% |
| | | | | | | | |
| Positions: | | | | | | | |
| Community Dvlp. Coordinator | 1 | 1 | - | 1 | 1 | - | 0.00% |
| Total Positions | 1 | 1 | - | 1 | 1 | - | 0.00% |

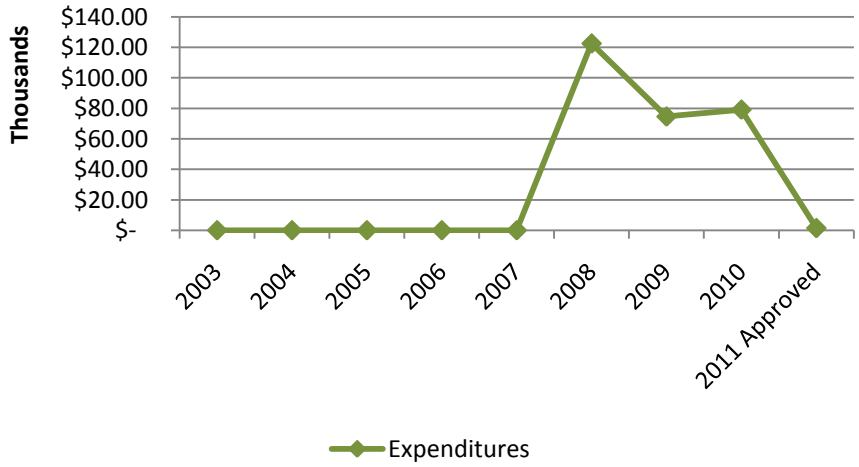



FIGURE 35 COMMUNITY DEVELOPMENT - EXPENDITURE HISTORY

The Office of the County Clerk is responsible for all record keeping for the County. The Clerk's Office is also responsible for maintenance of the County's website, publication of the quarterly newsletter and public information. The employees of this division were previously accounted for under the County Manager.

Goals (Commission Objectives):

- To complete codification of the Code of Ordinances by December 2010 (Basic level of service to the citizen; Efficient and effective local government)
- To provide online access to the Code of Ordinances by Fall 2010 (Basic level of service to citizen; Efficient and effective local government)
- To ensure posting of minutes from Board of Commissioner meetings on the County's website within 5 business days of meeting (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of ordinance changes | 4 | 2 | 6 | 1 |
| # of resolutions passed | 37 | 32 | 20 | 11 |
| # of open records requests processed | 136 | 136 | 200 | 200 |
| # of Commission retreats | 2 | 2 | 1 | 1 |
| # of Commission meetings | 22 | 22 | 21 | 21 |
| # of proclamations | 1 | 1 | 2 | 2 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| County Clerk | | | | | | | |
| Personal services | 177,329 | 188,488 | 182,905 | 187,665 | 183,971 | 167,571 | (8.38)% |
| Supplies | 1,941 | 11,518 | 1,300 | 2,641 | 1,500 | 1,650 | 26.92% |
| Other services and charges | 7,897 | 5,819 | 4,000 | 6,291 | 4,400 | 3,750 | (6.25)% |
| Total County Clerk | 187,167 | 205,825 | 188,205 | 196,598 | 189,871 | 172,971 | (8.09)% |
| Positions: | | | | | | | |
| Administrative Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Communication Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Clerk/Public Information | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |

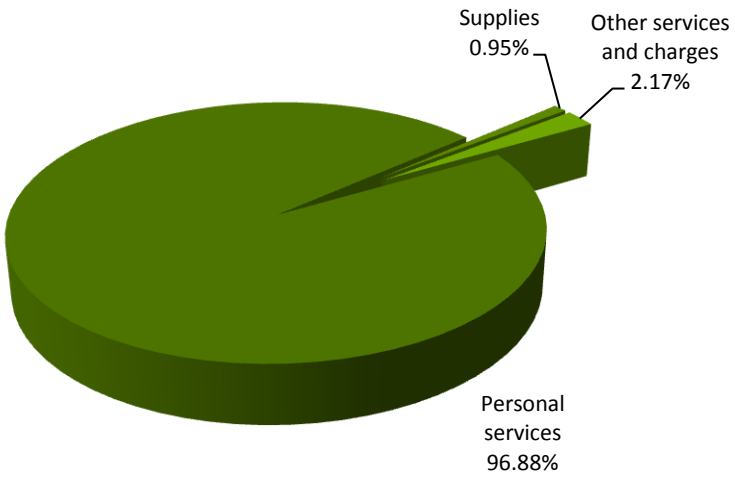



FIGURE 36 COUNTY CLERK - EXPENDITURES BY TYPE

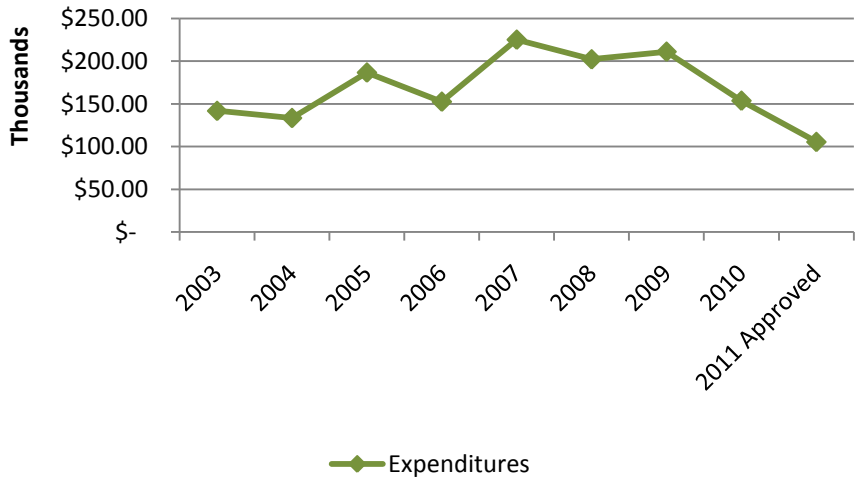



FIGURE 37 COUNTY CLERK - EXPENDITURE HISTORY

The Office of the County Manager is the executive branch of the County government. It provides budget control, management support, program development, safety reviews and future assessments and planning based on County policy and Board direction. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

- To continue to monitor and improve the Solid Waste Management program (Basic level of service to the citizens; Minimal impact on citizens and employees; Efficient and effective local government)
- To complete the Judicial-Administrative Complex, Phases I and II (Basic level of service to citizen; Efficient and effective local government)
- To complete Phase II of the Jail renovation project (Basic level of service to citizen)
- To implement an improved system for departmental budget analysis and performance by December 2010 (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| Millage reduction | (1.455) mills | (0.105) mills | 0.000 mills | 0.000 mills |
| # of departmental budgets reviewed | 40 | 50 | 60 | 60 |
| # of public presentations made | 5 | 5 | 5 | 5 |
| # of responses to public/Board for service | 780 | 1,000 | 1,500 | 1,700 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| County Manager | | | | | | | |
| Personal services | 336,871 | 375,887 | 378,913 | 389,632 | 375,821 | 319,374 | (15.71)% |
| Supplies | 16,660 | 2,324 | 2,400 | 807 | 9,600 | 800 | (66.67)% |
| Other services and charges | 82,246 | 64,168 | 62,801 | 40,582 | 68,960 | 14,486 | (76.93)% |
| Total County Manager | 435,778 | 442,379 | 444,114 | 431,022 | 454,381 | 334,660 | (24.65)% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Manager | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Executive Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| General Projects Director | 1 | 1 | - | - | - | - | 0.00% |
| Internal Auditor/Purchasing | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 5 | 5 | 4 | 4 | 4 | 3 | (25.00)% |

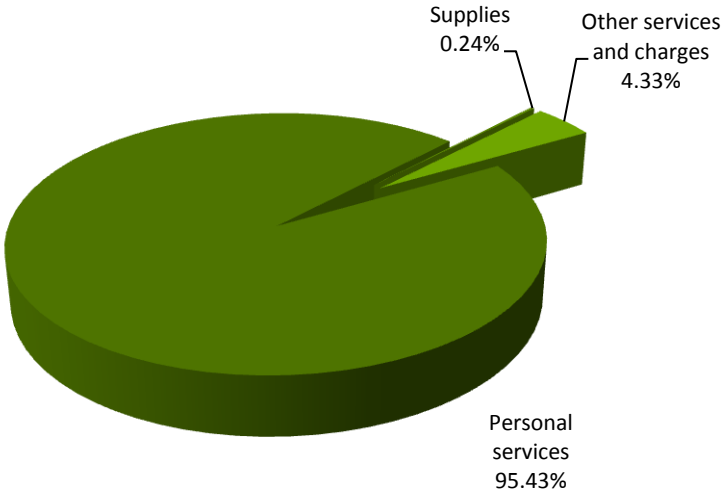



FIGURE 40 COUNTY MANAGER - EXPENDITURES BY TYPE

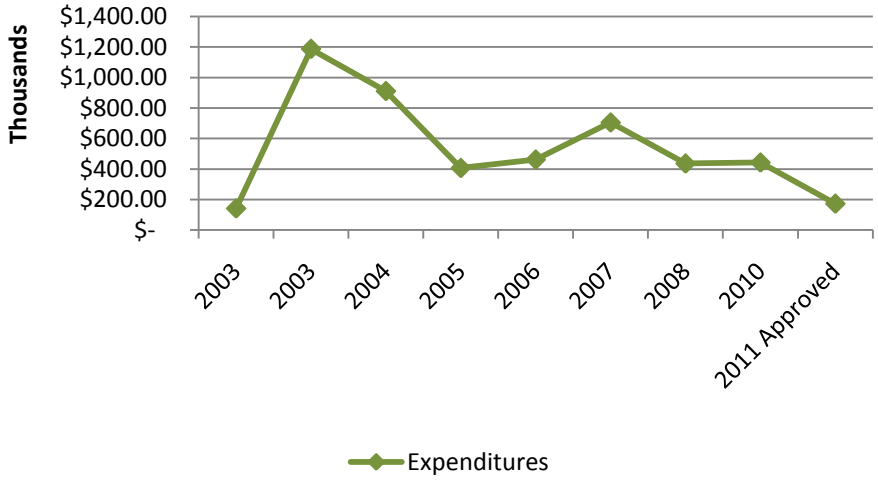



FIGURE 41 COUNTY MANAGER - EXPENDITURE HISTORY

The Office of the Risk Manager is established to account for the costs associated with training, employee education, accident investigation and accident prevention. This office is also responsible for management of grants. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

- To qualify annually for ACCG's Safety Incentive Discount on Workers Compensation Renewal (Minimal impact on the citizen or employee; Efficient and effective local government)
- To qualify annually for ACCG's Dividend Premium Discount on Workers Compensation Renewal (Minimal impact on the citizen or employee; Efficient and effective local government)
- To maintain the experience modification factor at less than 1 for workers compensation premium calculations (Minimal impact on the citizen or employee; Efficient and effective local government)
- To continue monthly departmental safety meetings and correspondence (Minimal impact on the citizen or employee; Efficient and effective local government)
- To qualify annually for ACCG's IRMA safety and dividend credit for Liability Premium (Minimal impact on the citizen or employee; Efficient and effective local government)
- To continue to work with law enforcement to reduce frequency of litigated claims/suits filed (Minimal impact on the citizen or employee; Efficient and effective local government)
- To maintain no "Lost Time" accidents for Lowndes County (Minimal impact on the citizen or employee; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of liability claims filed | 57 | 63 | 63 | 60 |
| # of workers compensation claims filed | 77 | 81 | 102 | 100 |
| # of suits filed | 21 | 2 | 9 | 10 |
| # of grants applied for | 6 | 5 | 10 | 5 |
| # of grants funded | 2 | 4 | 7 | 3 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Risk Manager | | | | | | | |
| Personal services | 94,514 | 99,012 | 98,799 | 104,644 | 98,701 | 7,376 | (92.53)% |
| Supplies | 4,977 | 658 | 800 | 2,819 | 2,700 | - | (100.00)% |
| Other services and charges | 47,016 | 37,573 | 32,545 | 585,453 | 40,845 | 617,255 | 1,796.62% |
| Total Risk Manager | 146,507 | 137,243 | 132,144 | 692,916 | 142,246 | 624,631 | 372.69% |
| Positions: | | | | | | | |
| Risk Manager | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |

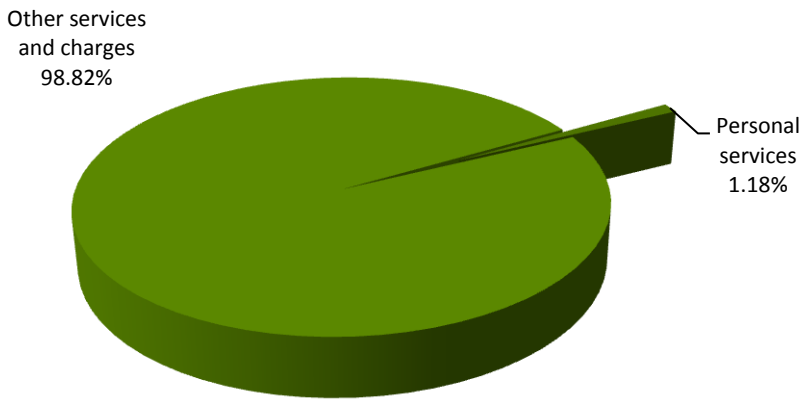



FIGURE 42 RISK MANAGER - EXPENDITURES BY TYPE

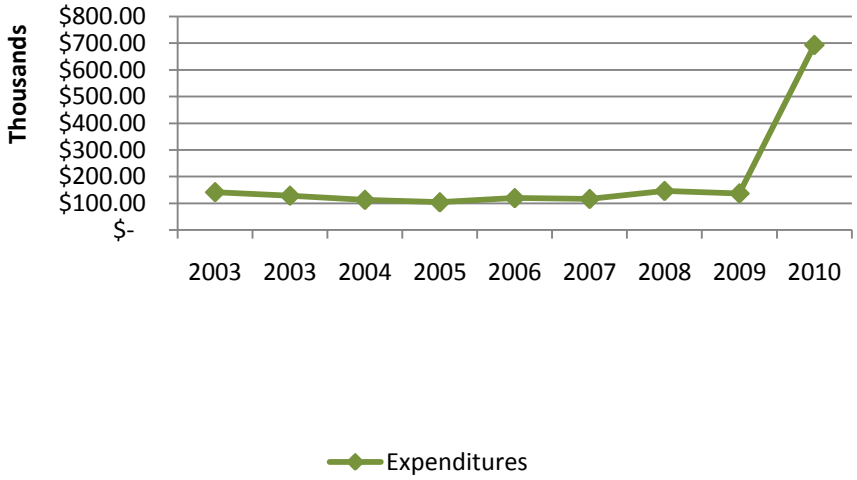



FIGURE 43 RISK MANAGER - EXPENDITURE HISTORY

The Board of Elections is responsible for voter registration, maintenance of voter rolls, holding of all County, State and Federal elections, petition verifications, establishing and maintaining all precinct lines and oversight of district maps. This division accounts for the cost of administrative staffing and operations, elections equipment and the actual costs of holding elections.

Goals (Commission Objectives):

- To accomplish all data entry required within 5 working days of receipt (Basic level of service to citizen; Efficient and effective local government)
- To accomplish all filing of voter data within 5 working days of receipt (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of registered voters | 49,140 | 56,759 | 56,883 | 57,000 |
| % voting in the last election | 60.07% | 60.07% | 77.94% | 18.00% |
| # of precincts maintained | 33 | 32 | 22 | 22 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Board of Elections | | | | | | | |
| Personal services | 275,666 | 315,411 | 293,203 | 330,095 | 299,400 | 308,213 | 5.12% |
| Supplies | 47,990 | 20,921 | 7,450 | 11,963 | 26,977 | 9,500 | 27.52% |
| Other services and charges | 283,437 | 174,916 | 198,686 | 124,602 | 184,405 | 152,655 | (23.17)% |
| Capital outlay | 124,391 | - | - | - | 2,600 | - | - |
| Total Board of Elections | 731,483 | 511,249 | 499,339 | 466,661 | 513,382 | 470,368 | (5.80% |
| Positions: | | | | | | | |
| Administrative Clerk | 1 | - | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Supervisor of Elections | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Election Board Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Election Board Member | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Part Time Clerk | 10 | 10 | 7 | 7 | 7 | 7 | 0.00% |
| Voter Registration Technician | 1 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Supervisor of Elections | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 17 | 17 | 15 | 15 | 15 | 15 | 0.00% |

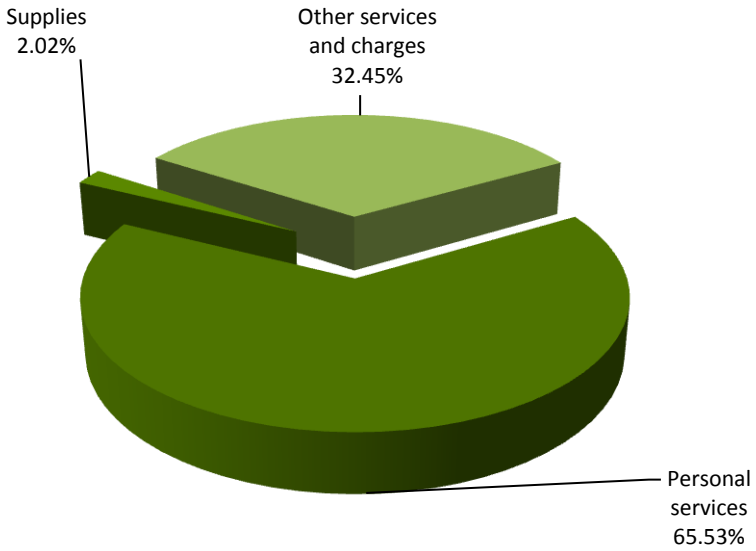



FIGURE 44 BOARD OF ELECTIONS - EXPENDITURES BY TYPE

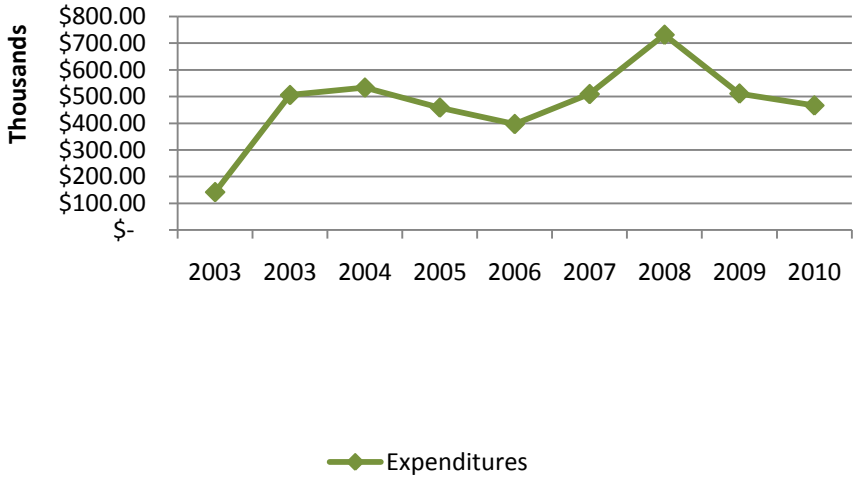



FIGURE 44 BOARD OF ELECTIONS - EXPENDITURE HISTORY

The Finance Department provides the accounting, payment and collection services for all monies for the Board of Commissioners. The department handles all revenue and expenditure tracking, financial reporting, budgeting and licensing for occupational taxes, alcohol sales and solid waste disposal. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

- To provide quarterly reporting to the Board of Commissioners (Efficient and effective local government)
- To develop a system of performance measures County wide (Efficient and effective local government)
- To develop and implement a capital improvement plan for Lowndes County (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of journal entries posted | 46,911 | 50,338 | 42,854 | 42,000 |
| # of purchase orders processed | 9,518 | 9,853 | 9,639 | 9,600 |
| # of payables checks printed | 10,365 | 10,309 | 14,098 | 13,500 |
| # of water customers served | 4,750 | 4,813 | 5,360 | 5,400 |
| GFOA – CAFR | 1 | 1 | 1 | 1 |
| GFOA – Budgeting | 1 | 1 | 1 | 1 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Finance | | | | | | | |
| Personal services | 393,272 | 405,364 | 426,113 | 378,378 | 378,354 | 329,149 | (22.76)% |
| Supplies | 14,184 | 16,581 | 7,500 | 5,140 | 3,500 | 3,000 | (60.00)% |
| Other services and charges | 135,359 | 158,476 | 118,925 | 144,259 | 119,425 | 159,020 | 33.71% |
| Total Finance | 542,816 | 580,421 | 552,538 | 527,776 | 501,279 | 491,169 | (11.11)% |
| Positions: | | | | | | | |
| Accountant | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Accounts Receivable Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Co-Op Student | - | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Finance Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior AP Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior AR Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 7 | 9 | 9 | 9 | 9 | 6 | (33.33)% |

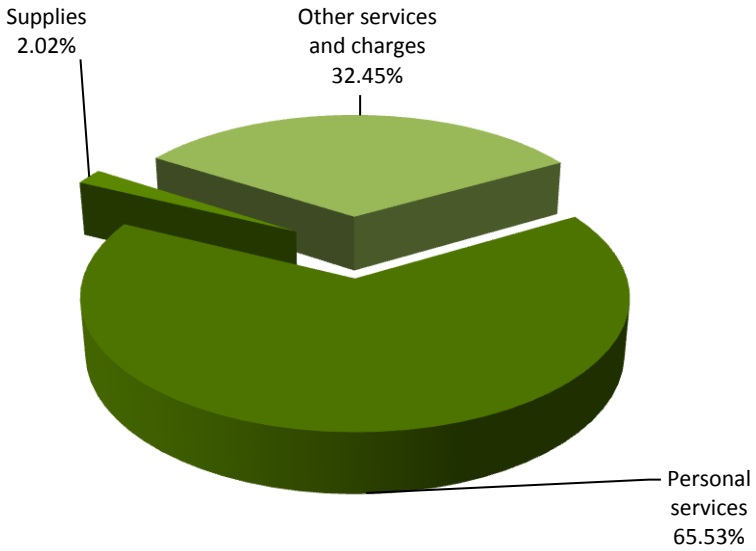



FIGURE 46 FINANCE - EXPENDITURES BY TYPE

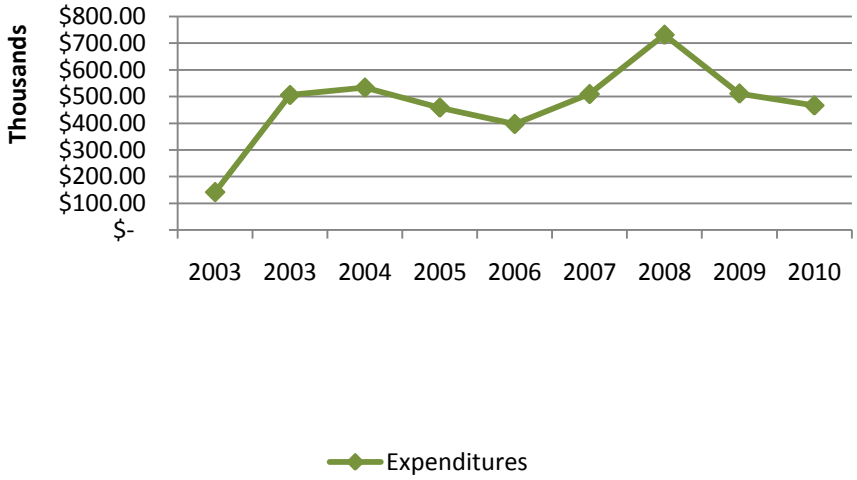



FIGURE 46 FINANCE - EXPENDITURE HISTORY

The Human Resources Department provides professional assistance in planning, development and administrative functions of human departments for Lowndes County. The department is the central human resources agency for all organizational units of the County government. This division was affected by the personnel changes for fiscal year 2011.

Goals (Commission Objectives):

- To implement a new Health Plan administrator (Efficient and effective local government)
- To continue improvements to the health plan document to offset rising healthcare costs with little or no impact to the employee (Limited impact on the citizen or employee; Efficient and effective local government)
- To develop training programs for customer service, supervisory skills, etc. (Basic level of service to citizen; Efficient and effective local government)
- To develop and hold and annual health fair to stress the importance of wellness and screenings to employees (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of employees | 608 | 626 | 628 | 638 |
| # of deduction/benefit codes managed | 70 | 137 | 139 | 145 |
| # of applications processed | 3,236 | 3,636 | 4,522 | 4,000 |
| # of employees processed | 111 | 97 | 74 | 50 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Human Resources | | | | | | | |
| Personal services | 257,631 | 264,801 | 233,661 | 241,670 | 250,201 | 232,782 | (0.38)% |
| Supplies | 7,678 | 5,119 | 2,000 | 2,506 | 10,300 | 1,800 | (10.00)% |
| Other services and charges | 23,397 | 16,594 | 40,050 | 34,703 | 25,250 | 15,200 | (62.05)% |
| Total Human Resources | 288,707 | 286,514 | 275,711 | 278,879 | 285,751 | 249,782 | (9.40)% |
| Positions: | | | | | | | |
| Human Resource Analyst | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Human Resource Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time HR Technician | - | - | - | - | - | 1 | 100.00% |
| Human Resource Technician | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Total Positions | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |

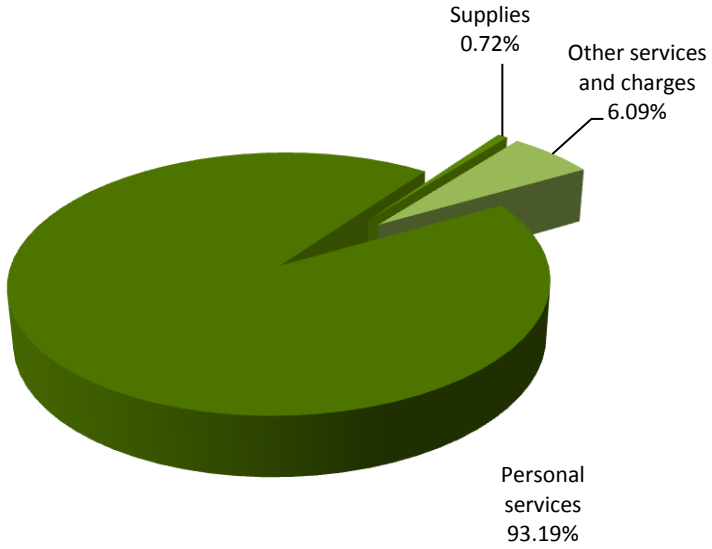



FIGURE 47 HUMAN RESOURCES - EXPENDITURES BY TYPE

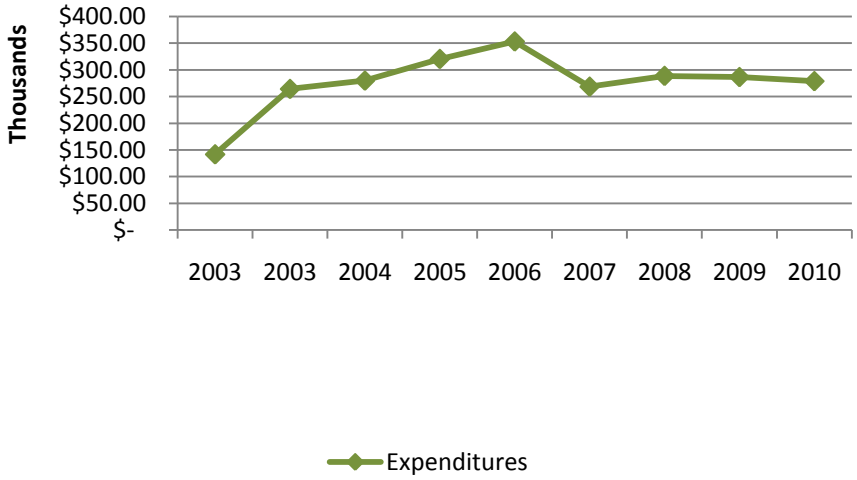



FIGURE 48 HUMAN RESOURCES - EXPENDITURE HISTORY

The Information Technology Services department (ITS) provides supervisory, administrative and technical work in departments, installation and maintenance of all office automation systems.

Goals (Commission Objectives):

- To develop on-line customer service, allowing users to create their own work orders (Efficient and effective local government)
- To offer live help desk service during at least 90% of the work day (Efficient and effective local government)
- To incorporate E-Commerce into the County's website (Efficient and effective local government)
- To develop a new results web page for the Board of Elections (Efficient and effective local government)
- To continue to replace telephone systems with VOIP (Voice over Internet Protocol) telephones through attrition (Efficient and effective local government)
- To implement in-car reporting for the Sheriff's Office (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of emails scanned for viruses | 2,186,604 | 25,678,253 | 22,383,244 | 23,000,000 |
| # of hacking attempts per month | 500,000 | 2,351,981 | 1,987,304 | 2,000,000 |
| % of emails that are SPAM | 150,000 | 150,000 | 150,000 | 150,000 |
| # of work orders completed | 90% | 92% | 89% | 90% |
| % of unscheduled downtime | <1.00% | <1.00% | <1.00% | <1.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Information Technology Services | | | | | | | |
| Personal services | 358,750 | 400,363 | 448,548 | 460,896 | 450,988 | 463,684 | 3.37% |
| Supplies | 78,329 | 30,236 | 28,500 | 17,857 | 95,300 | 13,000 | (54.39)% |
| Other services and charges | 593,542 | 364,176 | 327,183 | 276,446 | 475,632 | 405,611 | 23.97% |
| Capital outlay | 187,407 | 137,823 | 120,000 | - | 818,000 | 455,000 | 279.17% |
| Debt service | 139,529 | 198,114 | 198,200 | 242,638 | 198,200 | 198,200 | 0.00% |
| Total Information Technology | 1,357,557 | 1,130,712 | 1,122,431 | 997,838 | 2,038,120 | 1,535,495 | 36.80% |
| Positions: | | | | | | | |
| Administrative Assistant | - | - | - | - | 1 | - | 0.00% |
| Computer Technician | 1 | 1 | 2 | 1 | 1 | 1 | (50.00)% |
| Database Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Help Desk/Administrator | - | - | 1 | 1 | 1 | 1 | 0.00% |
| ITS Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| ITS Intern | - | - | - | 1 | 1 | - | 0.00% |
| Network Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Network Technician | - | - | - | 1 | 2 | 1 | 100.00% |
| Part Time Computer Technician | - | 1 | - | - | - | - | 0.00% |
| Part Time Help Desk/Admin. | 2 | 1 | - | - | - | - | 0.00% |
| System Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 7 | 7 | 7 | 8 | 10 | 7 | 0.00% |

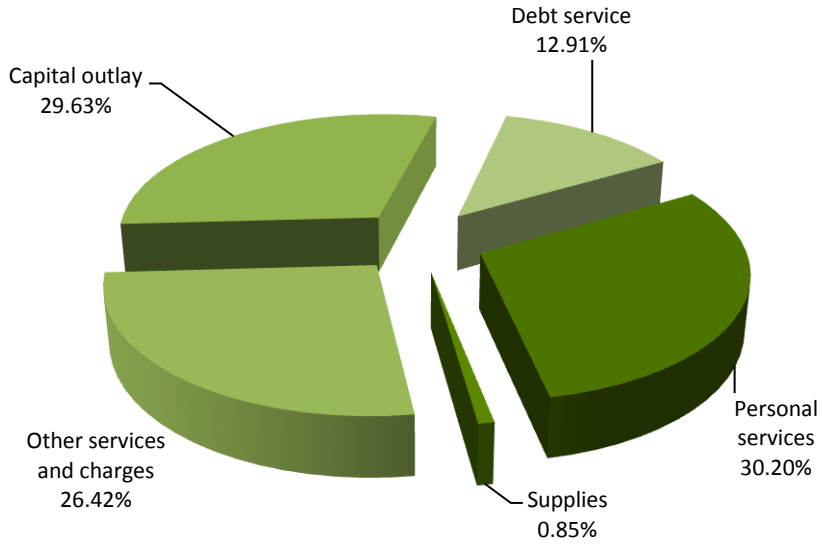



FIGURE 49 INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE

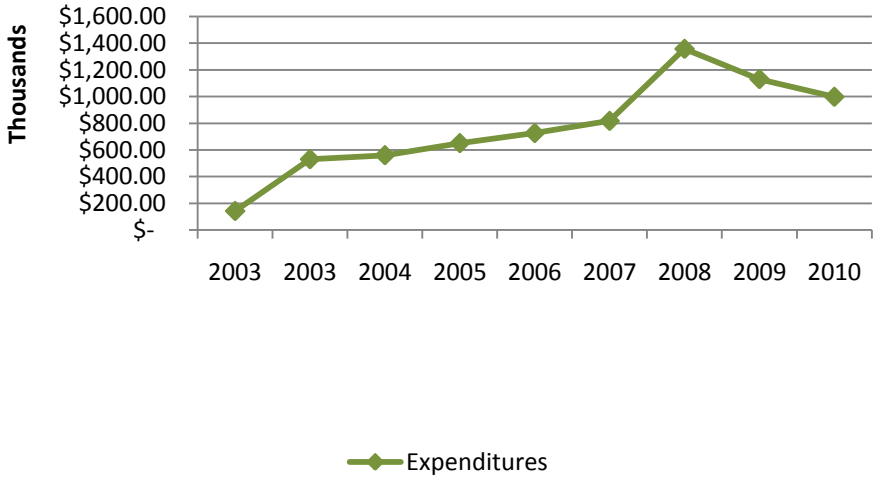



FIGURE 50 INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

The General Facilities Division was established to account for expenditures that benefit multiple divisions and departments and are generally administrative in nature. Included in this budget are such items as centralized postage and the County's VOIP telephone system.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Facilities | | | | | | | |
| Supplies | 23,716 | 17,528 | 14,000 | 13,030 | 127,000 | 126,000 | 800.00% |
| Other services and contracts | 169,021 | 125,915 | 113,000 | 114,238 | - | - | (100.00)% |
| Capital outlay | 47,540 | - | - | - | - | - | - |
| Total General Facilities | 240,277 | 143,443 | 127,000 | 127,267 | 127,000 | 126,000 | (0.79)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Office of the Tax Commissioner is responsible for the collection of the taxes for the County, schools boards and most municipalities. Previously, the Tax Commissioner had separate budgets for each of four divisions but has consolidated those beginning with Fiscal Year 2009. The Tax Commissioner's Office is responsible for the collection of all real and personal property taxes, processing of special assessments which are tied to property, collection of late taxes, handling tax sales, collection of mobile home taxes, collection of property and sales taxes on motor vehicles and issuance of state license plates.

Goals (Commission Objectives):

- To maintain a collection rate of at least 97% (Effective and efficient local government)
- To keep customer wait time to less than 10 minutes (Effective and efficient local government)
- To maintain low employee turnover rates (Effective and efficient local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| Total County assessed value (millions) | 2,623.3 | 2,756.8 | 2,830,7 | 2,700.0 |
| Collection rate of levy year | 97.07% | 97.01% | 95.00% | 92.00% |
| Tags issued | 98,224 | 74,447 | 79,021 | 80,000 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Tax Commissioner | | | | | | | |
| Personal services | 871,676 | 936,859 | 973,297 | 1,003,087 | 963,805 | 1,000,363 | 2.78% |
| Supplies | 31,660 | 21,487 | 11,450 | 17,218 | 14,113 | 7,850 | (31.44)% |
| Other services and charges | 114,728 | 178,380 | 152,959 | 125,476 | 187,580 | 181,610 | 18.73% |
| Capital outlay | 7,664 | 22,933 | - | - | 18,682 | - | - |
| Total Tax Commissioner | 1,025,727 | 1,159,658 | 1,137,706 | 1,145,782 | 1,184,180 | 1,189,823 | 4.58% |
| Positions: | | | | | | | |
| Accounting Technician | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Assistant Delinq. Tax Collector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Collections Auditor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Delinquent Tax Collector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Tax Commissioner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Tag Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Tag and Title Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Tax Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tag Agent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tag and Title Clerk | 8 | 8 | 8 | 8 | 10 | 8 | 0.00% |
| Tag Report Technician | 1 | - | - | - | - | - | 0.00% |
| Tag Supervisor | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Commissioner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Manager | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Position | 21 | 21 | 21 | 21 | 23 | 21 | 0.00% |

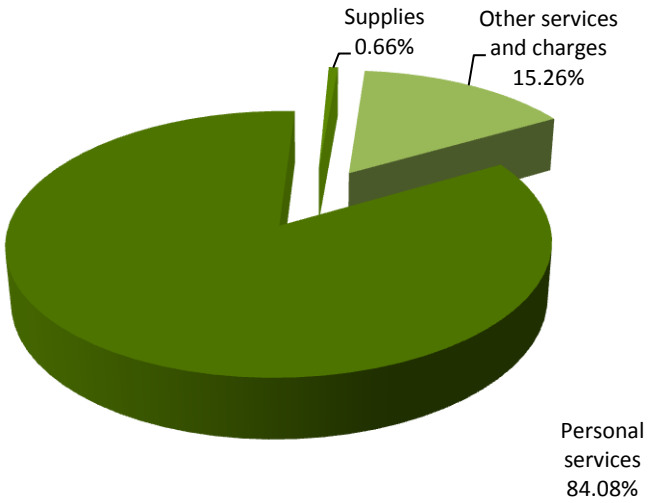



FIGURE 52 TAX COMMISSIONER - EXPENDITURES BY TYPE

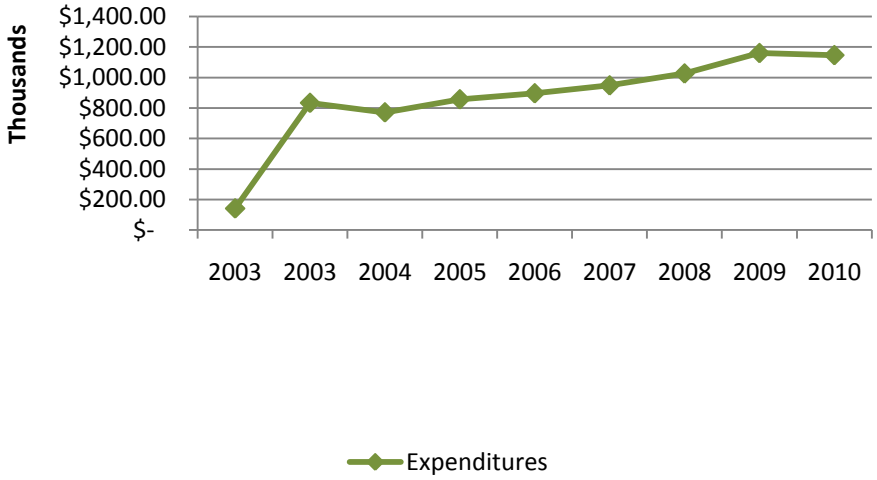



FIGURE 53 TAX COMMISSIONER - EXPENDITURE HISTORY

The Board of Assessors is responsible for the determination of the value of all taxable property in the County, the application of all legislative tax rate classifications and maintenance of all tax digest data. This division was affected by the position freeze for fiscal year 2011.

Goals (Commission Objectives):

- To review at least 25% of properties annually (Efficient and effective local government)
- To provide the Tax Commissioner with a timely digest with less than 3% margin of error (Efficient and effective local government)
- To implement technology improvements to streamline process and allow assessors to make adjustments in the field (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of properties | 44,082 | 45,940 | 46,648 | 47,000 |
| % of properties reviewed | 31% | 25% | 25% | 25% |
| # of appeals filed | 1,308 | 736 | 360 | 350 |
| # of appeals resolved by BoA | 912 | 618 | 148 | 150 |
| # of appeals resolved by BoE | 396 | 118 | 59 | 50 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Board of Assessors | | | | | | | |
| Personal services | 1,018,167 | 1,146,643 | 1,141,281 | 1,174,519 | 1,142,965 | 1,137,104 | (0.37)% |
| Supplies | 19,818 | 18,861 | 16,500 | 10,896 | 27,500 | 4,200 | (74.55)% |
| Other services and charges | 204,689 | 185,748 | 135,529 | 122,224 | 144,269 | 118,800 | (12.34)% |
| Total Board of Assessors | 1,242,674 | 1,351,252 | 1,293,310 | 1,307,640 | 1,314,734 | 1,260,104 | (2.57)% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Appraisal Data Collector | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Appraisal Technician | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assessment Coordinator | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Chief Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Commercial Property Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Computer Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Data Processing Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mapper/Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mapping Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mobile Home Locator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Real Property Appraiser | 2 | 1 | 2 | 2 | 2 | 2 | 0.00% |
| Real Property Appraiser I | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Residential Appraiser Supervisor | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Residential Land Appraiser/Sales | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Real Property Supervisor/Deputy | - | - | - | - | 1 | - | 0.00% |
| Senior Real Property Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Assessor | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Tax Assessor Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 24 | 24 | 25 | 25 | 26 | 24 | (4.00)% |

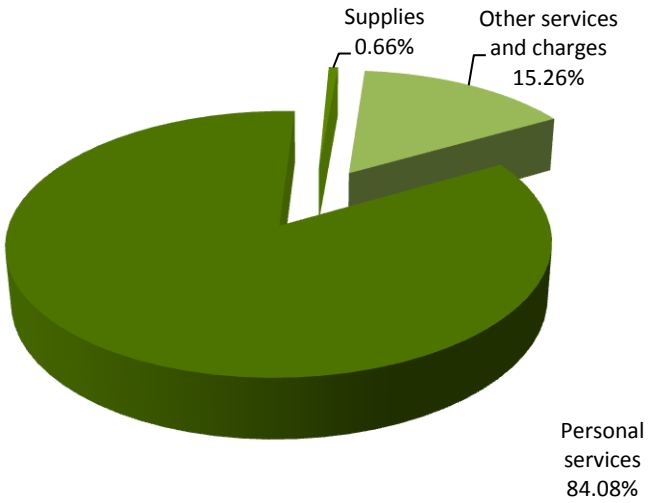



FIGURE 54 BOARD OF ASSESSORS - EXPENDITURES BY TYPE

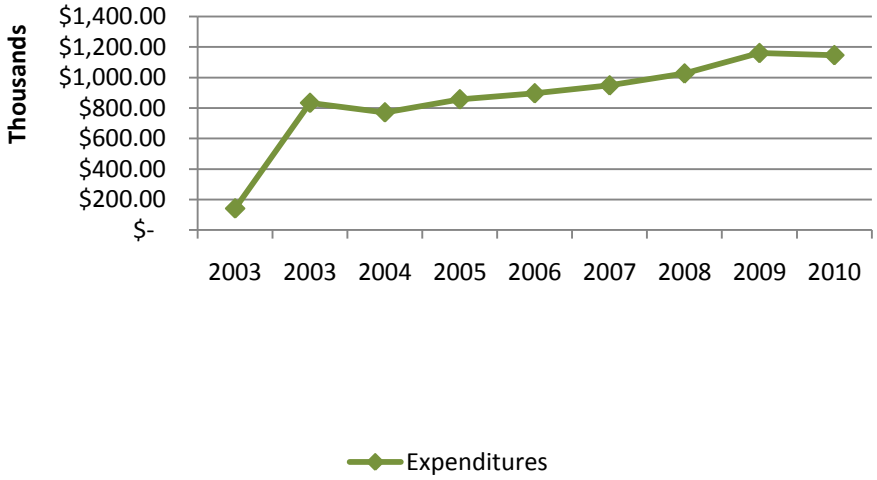



FIGURE 55 BOARD OF ASSESSORS - EXPENDITURE HISTORY

The Facilities Maintenance Department is responsible for the maintenance and repair of all County-owned facilities. The department is separated into a number of divisions that account for specific facilities. The Administrative Division accounts for all personnel including building maintenance personnel, grounds maintenance personnel, custodial staff and mail clerks. This division was affected by the personnel changes for fiscal year 2011. The other divisions are as follows:

- Courthouse – responsible for the historic Lowndes County Courthouse located in downtown Valdosta. All offices will relocate to the Judicial Complex upon completion.
- Health Centers – responsible for the health clinics located in Lake Park and Hahira
- Auxiliary Buildings – responsible for smaller facilities located throughout the County that do not require their own cost centers
- Public Works – responsible for the Public Works Facility located on Gil Harbin Industrial Boulevard
- Leila Ellis – responsible for the health and human services building, located in the old Leila Ellis School building
- Human Resources Building – responsible for the building which houses public health and family services located in downtown Valdosta
- Administration Building – responsible for the facility that houses the majority of administrative offices of the County including the Board of Commissioners
- 4H Camp – responsible for the facility located on Long Pond in southern Lowndes County which includes cabins, dormitories and a dining hall
- Board of Elections – responsible for the facility which houses the Board of Elections and stores all voting equipment
- Civic Center – responsible for the several facilities and fairgrounds located on this site in Valdosta
- District Attorney – responsible for the facility which houses the offices of the District Attorney. The DA will relocate to the Judicial Complex upon completion.
- Governmental Building – responsible for the facility which houses the Tax Commissioner, Board of Assessors, State Court Solicitor, Finance and Utilities. The Solicitor will relocate to the Judicial Complex upon completion.
- Judicial Complex – responsible for the costs associated with the future Judicial Complex including debt service on the facility

Goals (Commission Objectives):

- To paint and replace carpet in 20% of major facilities (Basic level of service to citizen)
- To improve departmental safety efforts (Effective and efficient local government; Basic level of service to citizen)
- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen; effective and efficient local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of building maintained | 50 | 49 | 49 | 50 |
| # of grounds facilities maintained | 57 | 56 | 55 | 55 |
| # of work orders completed | 4,115 | 4,554 | 4,500 | 4,500 |
| Average # of days to complete a WO | 11 | 9 | 9 | 7 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Facilities Maintenance | | | | | | | |
| Personal services | 770,145 | 770,925 | 907,541 | 801,307 | 813,327 | 768,813 | (15.29)% |
| Supplies | 39,923 | 34,352 | 37,707 | 38,455 | 43,780 | 31,150 | (17.39)% |
| Other services and charges | 1,039,527 | 983,742 | 1,226,848 | 958,031 | 1,289,268 | 1,086,310 | (11.46)% |
| Capital outlay | 150,656 | - | 232,500 | 85,130 | 349,400 | 101,200 | (56.47)% |
| Debt service | 1,128,860 | 1,157,925 | 1,150,000 | 1,155,794 | 1,150,000 | 1,150,000 | 0.00% |
| Total Facilities Maintenance | 3,129,111 | 2,946,944 | 3,554,596 | 3,038,717 | 3,645,775 | 3,137,473 | (11.73)% |
| Positions: | | | | | | | |
| Custodial Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Custodian | 9 | 9 | 10 | 10 | 10 | 9 | (10.00)% |
| Facilities Maint. Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Facilities Maint. Technician | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Grounds Equipment Operator | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Grounds Equip. Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mail Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 21 | 21 | 22 | 22 | 22 | 20 | (9.09)% |

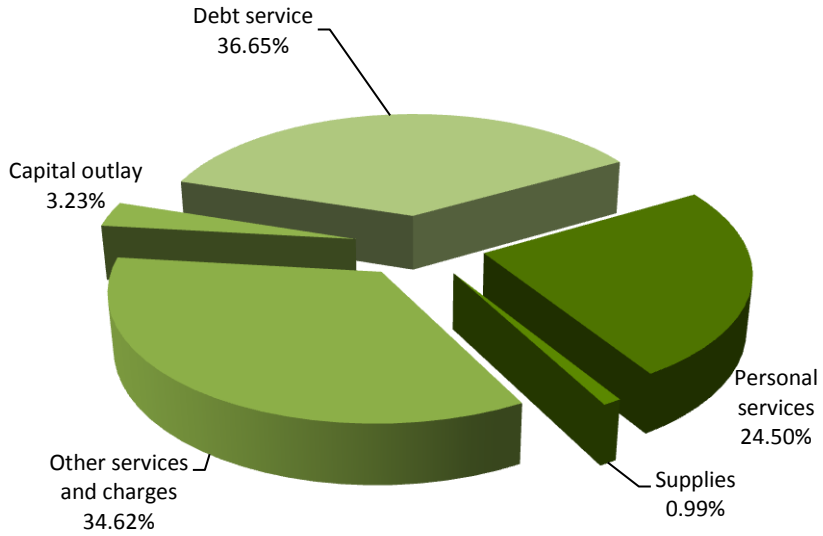



FIGURE 56 FACILITIES MAINTENANCE - EXPENDITURES BY TYPE

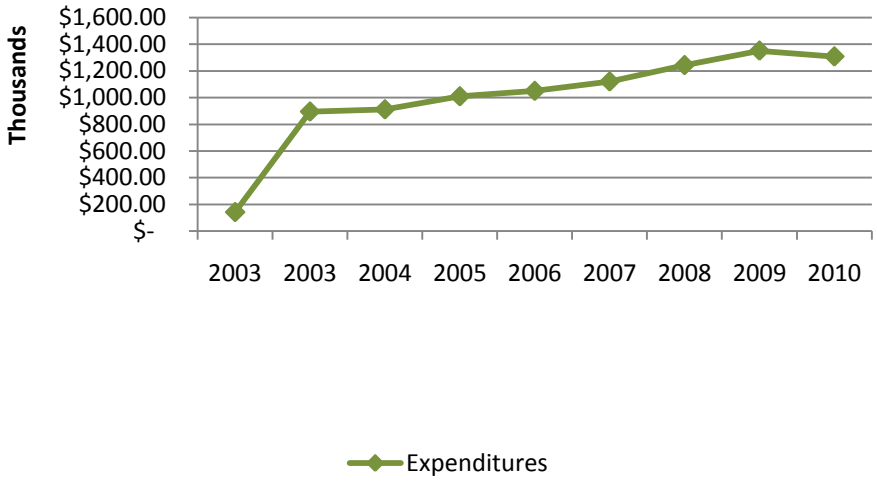



FIGURE 57 FACILITIES MAINTENANCE- EXPENDITURE HISTORY

The Office of the County Engineer performs technical review of private land developments and provides engineering and technical analysis and associated administration to the Board of Commissioners. The NPDES Division monitors the storm water program. This division was affected by the reduction in force.

Goals (Commission Objectives):

- To perform 10 miles of in house surveying, right of way deed preparation and road design annually (Basic level of service to citizen)
- To review 100% of new subdivision plans within 30 days (Efficient and effective local government)
- To resurface 15 miles of County-maintained roads through LARP and SPLOST funding (Basic level of service to citizen)
- To complete the Judicial/Administrative Complex and Jail projects (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of stormwater permits issued | 32 | 56 | 50 | 50 |
| # of residential subdivisions reviewed | 10 | 14 | 8 | 5 |
| # of commercial sites reviewed | 48 | 69 | 69 | 50 |
| # of miles of road resurfaced | 4.52 | 4 | 4 | 4 |
| # of miles of conventional paving | 2.14 | 3.5 | 2.5 | 2 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Engineering | | | | | | | |
| Personal services | 717,980 | 769,581 | 758,165 | 772,802 | 759,363 | 536,419 | (29.25)% |
| Supplies | 11,187 | 7,236 | 28,500 | 3,264 | 26,200 | 2,050 | (92.81)% |
| Other services and charges | 124,161 | 121,995 | 159,221 | 137,046 | 156,321 | 97,421 | (38.81)% |
| Capital outlay | 12,227 | - | - | - | 9,500 | - | - |
| Total Engineering | 865,555 | 898,813 | 945,886 | 913,111 | 951,384 | 635,890 | (32.77)% |
| NPDES | | | | | | | |
| Supplies | 13,604 | 10,377 | - | 3,052 | - | - | - |
| Other services and charges | 13,348 | 28,415 | 15,000 | 6,428 | 20,000 | 7,500 | (50.00)% |
| Total NPDES | 26,952 | 38,793 | 15,000 | 9,480 | 20,000 | 7,500 | (50.00)% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Co-Op Student | 1 | 1 | 1 | - | - | - | (100.00)% |
| County Engineer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Development Reviewer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Engineering Design Technician | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Environmental Compliance Mgr. | - | - | - | 1 | 1 | 1 | 100.00% |
| Facility Construction Inspector | - | - | - | 1 | 1 | 1 | 100.00% |
| Planner | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Principal Engineering Inspector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Principal Engineering Technician | 2 | 2 | 2 | 1 | 1 | 1 | (50.00)% |
| Road Inspection Technician | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Senior Engineering Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Stormwater/Environmental Tech | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 12 | 12 | 12 | 12 | 12 | 8 | (33.33)% |

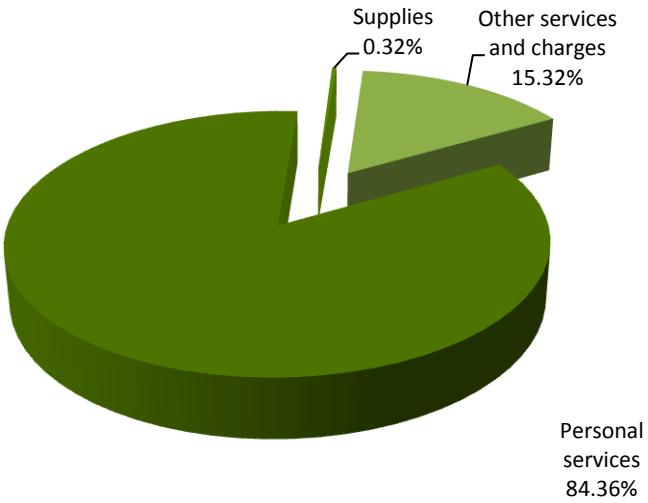



FIGURE 58 COUNTY ENGINEER - EXPENDITURES BY TYPE

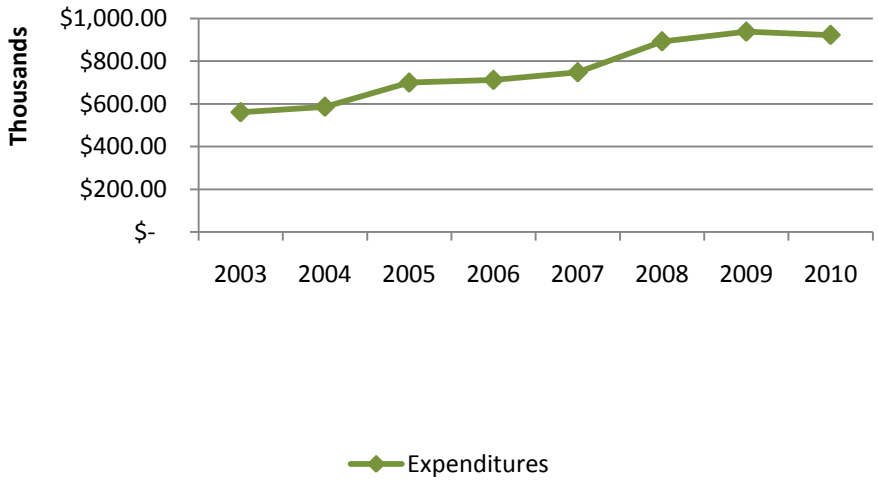



FIGURE 59 COUNTY ENGINEER- EXPENDITURE HISTORY

Contingency accounts for the funding set aside by the Board of Commissioners during the budget process that is used for unexpected or unforeseen expenditures. County policy dictates that the Contingency should be set at $300,000 or 1.5% of operating expenditures, whichever is less.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Contingency | | | | | | | |
| Other services and charges | 1,564,565 | 50,688 | 593,990 | 292,047 | 593,990 | 142,243 | (76.05)% |
| Total contingency | 1,564,565 | 50,688 | 593,990 | 292,047 | 593,990 | 142,243 | (76.05)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The South Georgia RDC division accounts for the dues paid to the local regional development center. By statute, all governments are required to be a member of their local RDC. For fiscal year 2009, the South Georgia RDC division was moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| South Georgia RDC | | | | | | | |
| Other services and charges | 58,910 | - | - | - | - | - | 0.00% |
| Total South Georgia RDC | 58,910 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |



The Office of the Southern Judicial Circuit – Superior Court is responsible for the expenditures required of the County for the operations of the Superior Court. The Superior Court hears criminal and civil felony cases. The Superior Court circuit consists of five counties – Brooks, Colquitt, Echols, Lowndes and Thomas.

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of civil cases filed | 3,079 | 3,384 | 3,000 | 3,000 |
| # of criminal cases filed | 4,199 | 3,579 | 3,600 | 3,600 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Superior Court | | | | | | | |
| Personal services | 329,059 | 356,128 | 337,287 | 352,683 | 355,698 | 362,656 | 7.52% |
| Supplies | 650 | 5,763 | 800 | 1,994 | 3,000 | 950 | 18.75% |
| Other services and charges | 56,269 | 53,813 | 75,375 | 51,012 | 84,185 | 51,015 | (32.32)% |
| Total Superior Court | 385,978 | 415,704 | 413,462 | 405,689 | 442,883 | 414,621 | 0.28% |
| Positions: | | | | | | | |
| Bailiff | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Law Clerk | 2 | 2 | 2 | 2 | 3 | 2 | 0.00% |
| Official Court Reporter | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Superior Court Judge | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Total Positions | 15 | 15 | 15 | 15 | 16 | 15 | 0.00% |

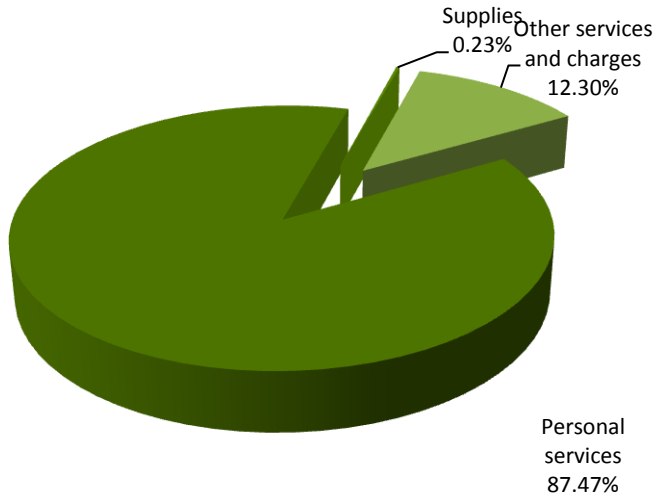



FIGURE 60 SUPERIOR COURT - EXPENDITURES BY TYPE

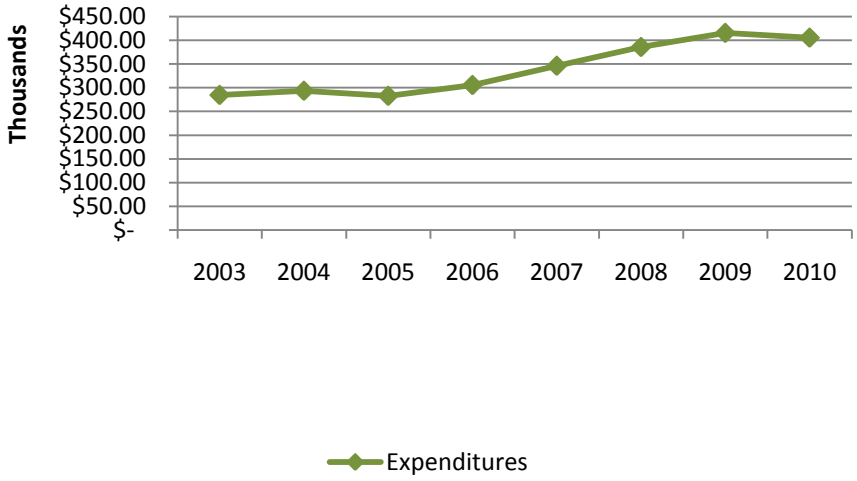



FIGURE 61 SUPERIOR COURT- EXPENDITURE HISTORY

The Office of the Clerk of Court is responsible for preparation, issuance and filing of most court documents, recording of real estate transactions, processing child support payments and other duties as assigned by law. The Clerk's Office was previously accounted for in seven divisions: Administration, Courts, Real Estate, State Court, Support Services, Accounting/Child Support and Juvenile Court. This office was affected by the freeze on positions.

Goals (Commission Objectives):

- To expand the imaging of court documents to all courts (Efficient and effective local government)
- To implement a new plat system which will allow citizens to view and print plats from the early 1900's (Efficient and effective local government)
- To implement an electronic filing system for traffic citations (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of cases filed – Superior Court – Civil | 3,079 | 3,384 | 3,000 | 3,000 |
| # of cases filed – Superior Court – Criminal | 4,199 | 3,579 | 3,600 | 3,600 |
| # of cases filed – State Court – Civil | 1,020 | 1,282 | 1,100 | 1,100 |
| # of cases filed – State Court – Criminal | 20,082 | 17,262 | 18,000 | 18,000 |
| # of cases filed – Juvenile | 1,656 | 1,133 | 1,200 | 1,200 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Clerk of Court | | | | | | | |
| Personal services | 800,381 | 868,684 | 842,347 | 829,953 | 837,359 | 822,801 | (2.32)% |
| Supplies | 16,872 | 14,015 | 6,750 | 14,293 | 9,000 | 7,000 | 3.70% |
| Other services and charges | 330,171 | 275,560 | 257,875 | 240,489 | 262,075 | 234,324 | (9.13)% |
| Capital outlay | - | 5,559 | - | - | 5,000 | - | - |
| Total Clerk of Court | 1,147,425 | 1,163,817 | 1,106,972 | 1,084,735 | 1,113,434 | 1,064,126 | (3.87)% |
| Positions: | | | | | | | |
| Chief Clerk – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Clerk of Superior Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Court Clerk – State Court | 3 | 3 | 3 | 3 | 4 | 2 | (33.33)% |
| Deputy Clerk – Courts | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Deputy Clerk – Real Estate | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Deputy Clerk – State Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Accounting Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Deputy Clerk – Child Support | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Deputy Clerk – Real Estate | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Sr. Deputy Clerk – State Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 19 | 19 | 19 | 19 | 20 | 18 | 5.26% |

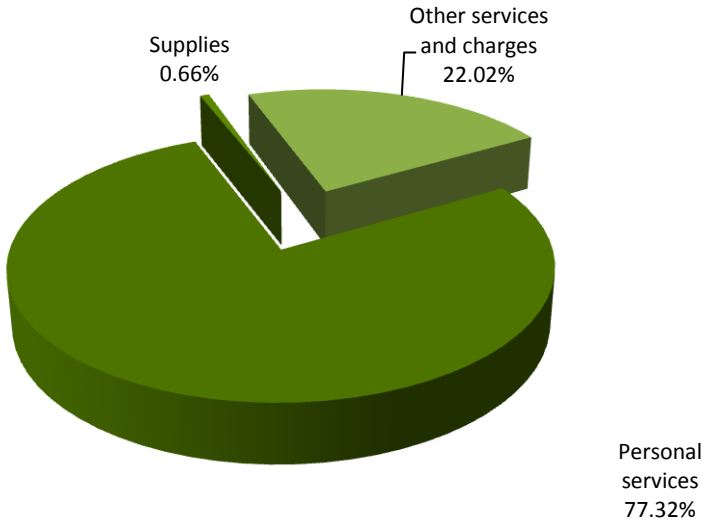



FIGURE 62 CLERK OF COURT - EXPENDITURES BY TYPE

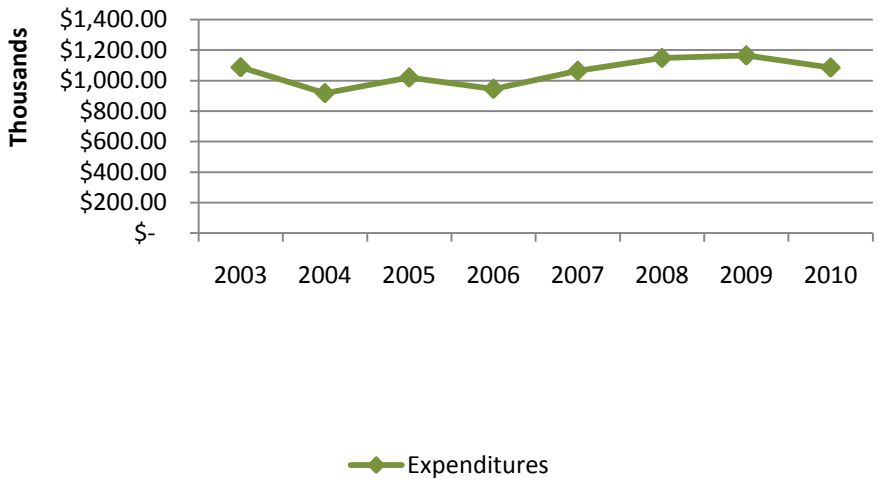



FIGURE 63 CLERK OF COURT- EXPENDITURE HISTORY

The Office of the District Attorney is responsible for executing the statutory duties of the District Attorney for the five counties in the Southern Judicial Circuit – Brooks, Colquitt, Echols, Lowndes and Thomas.



| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| District Attorney | | | | | | | |
| Other services and charges | 480,804 | 611,815 | 623,089 | 631,980 | 623,089 | 625,089 | 0.32% |
| Total District Attorney | 480,804 | 611,815 | 623,089 | 631,980 | 623,089 | 625,089 | 0.32% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Office of the District Court Administrator is a contracted office which is responsible for jury management for the Superior Court of Lowndes County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| District Court Administrator | | | | | | | |
| Other services and charges | 4,751 | 4,800 | 4,751 | - | 4,751 | 4,751 | 0.00% |
| Total District Court Administrator | 4,751 | 4,800 | 4,751 | - | 4,751 | 4,751 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Office of the State Court Judge is responsible for hearing civil and criminal cases in Lowndes County

Goals (Commission Objectives):

- To create a work alternative program to complement the work release program, decreasing costs associated with incarceration, increase work-related skills and increase community service work (Efficient and effective local government)
- To seek new technologies to move towards a paperless court (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of civil filings | 1,021 | 1,282 | 1,100 | 1,100 |
| # of criminal filings | 19,599 | 17,262 | 18,000 | 18,000 |
| # of revocation hearings | 548 | 550 | 550 | 550 |
| # of appointments made | 207 | 200 | 200 | 200 |
| # of community service hours assigned | 29,916 | 30,000 | 30,000 | 30,000 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| State Court Judge | | | | | | | |
| Personal services | 245,670 | 288,876 | 278,831 | 285,770 | 283,608 | 289,085 | 3.68% |
| Supplies | 9,183 | 3,090 | 2,100 | 1,527 | 7,300 | 500 | (76.19)% |
| Other services and charges | 123,287 | 145,669 | 149,675 | 100,016 | 190,175 | 96,505 | (35.52)% |
| Total State Court Judge | 378,139 | 437,636 | 430,606 | 387,313 | 481,083 | 386,090 | (10.34)% |
| Positions: | | | | | | | |
| Court Reporter | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Judicial Administration Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Judicial Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| State Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |

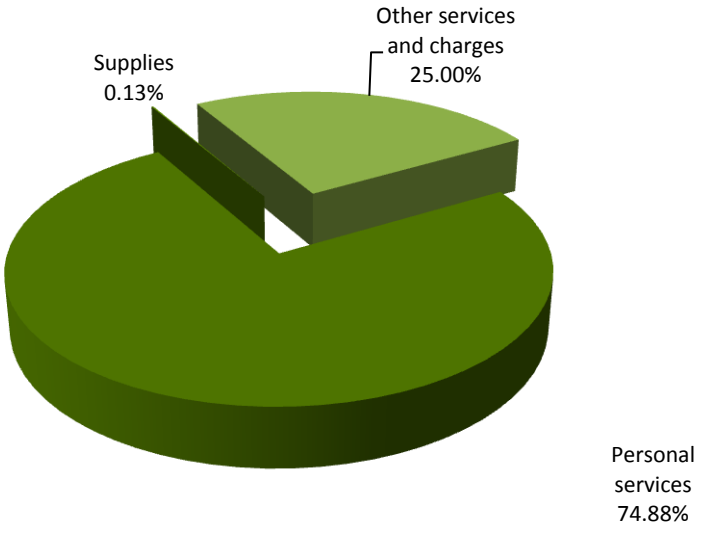



FIGURE 64 STATE COURT JUDGE - EXPENDITURES BY TYPE

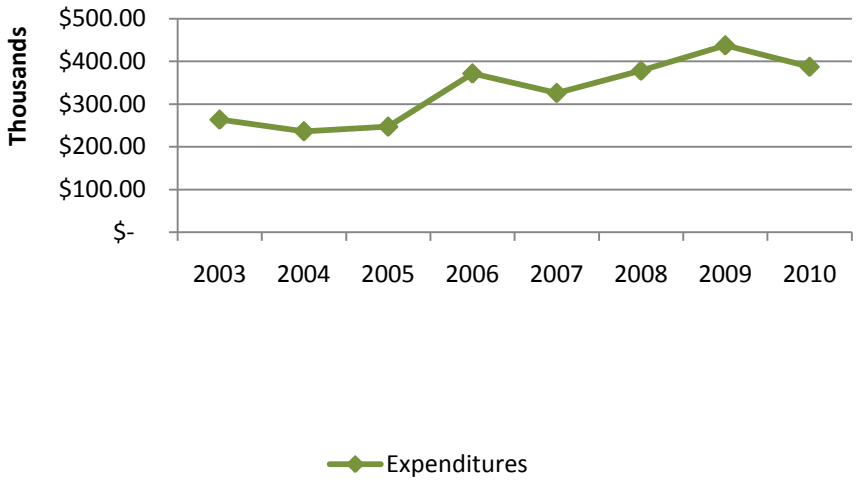



FIGURE 65 STATE COURT JUDGE- EXPENDITURE HISTORY

The Office of the State Court Solicitor is responsible for prosecuting criminal and misdemeanor cases in Lowndes County State Court.

Goals (Commission Objectives):

- To provide fair and effective prosecution services for Lowndes County (Efficient and effective local government; Basic level of service to citizen)
- To protect, defend and advocate the rights and interests of victims of crime (Efficient and effective local government; Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of cases set for jury trial | 432 | 400 | 400 | 400 |
| # of cases set for non-jury trial | 272 | 275 | 275 | 275 |
| # of pretrial motion hearings | 237 | 235 | 235 | 235 |
| # of probation revocation hearings | 893 | 900 | 900 | 900 |
| # of pretrial conferences with defense | 682 | 675 | 675 | 675 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Solicitor General | | | | | | | |
| Personal services | 385,476 | 390,790 | 388,128 | 404,619 | 396,066 | 409,332 | 5.46% |
| Supplies | 5,786 | 5,122 | 4,300 | 2,884 | 7,900 | 2,500 | (41.86)% |
| Other services and charges | 14,267 | 10,666 | 10,825 | 10,595 | 12,025 | 11,015 | 1.76% |
| Total Solicitor General | 405,529 | 406,579 | 403,253 | 418,098 | 415,991 | 422,847 | 4.86% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Solicitor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Evidence Technician | 1 | 1 | - | - | - | - | 0.00% |
| Senior Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Solicitor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 7 | 7 | 6 | 6 | 6 | 6 | 0.00% |

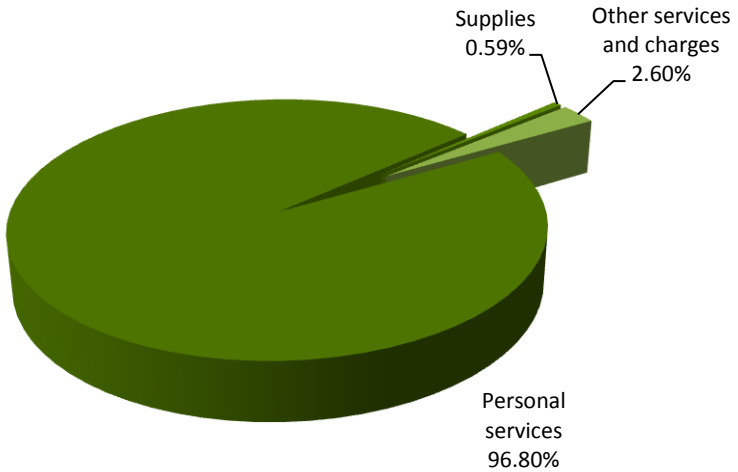



FIGURE 66 SOLICITOR GENERAL - EXPENDITURES BY TYPE

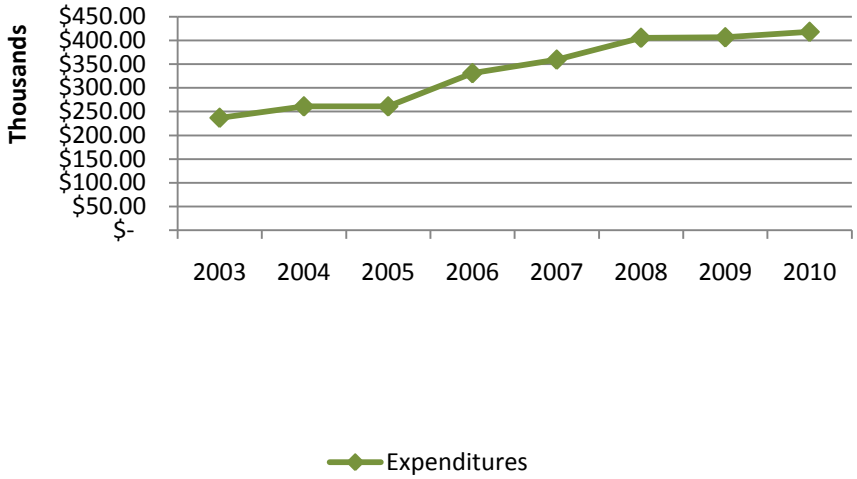



FIGURE 67 SOLICITOR GENERAL- EXPENDITURE HISTORY

The Office of the Magistrate Court – Civil/Criminal is responsible for issuing warrants, setting bonds, conducting criminal commitment hearings, and hearing certain misdemeanor cases. This division was affected by the personnel changes included in the fiscal year 2011 budget.

Goals (Commission Objectives):

- To implement E-Filing (Efficient and effective local government)
- To implement a credit card payment method (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of civil cases filed | 8,287 | 8,251 | 5,278 | 5,200 |
| # of felony warrants issued | 3,126 | 2,580 | 2,178 | 2,100 |
| # of misdemeanor warrants issued | 3,847 | 2,862 | 1,968 | 2,000 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Magistrate Court | | | | | | | |
| Personal services | 537,342 | 591,348 | 589,038 | 598,667 | 587,509 | 590,935 | 0.32% |
| Supplies | 14,586 | 19,028 | 13,000 | 9,299 | 13,000 | 3,500 | (73.08)% |
| Other services and contracts | 70,044 | 50,394 | 51,081 | 37,814 | 55,981 | 38,767 | (24.11)% |
| Capital outlay | 19,000 | - | - | - | - | - | - |
| Total Magistrate Court | 640,972 | 660,771 | 653,119 | 645,780 | 656,490 | 633,202 | (3.05)% |
| Positions: | | | | | | | |
| Chief Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Constable | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Magistrate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Constable | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Clerk | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Magistrate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Magistrate Court Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Constable | - | - | 1 | 1 | 1 | - | (100.00)% |
| Part Time Magistrate | - | - | - | - | 1 | - | 0.00% |
| Total Positions | 11 | 11 | 12 | 12 | 13 | 11 | (16.67)% |

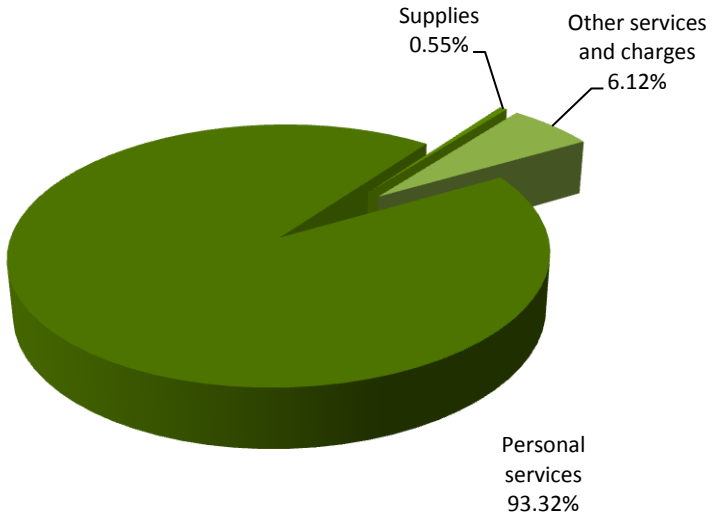



FIGURE 68 MAGISTRATE COURT - EXPENDITURES BY TYPE

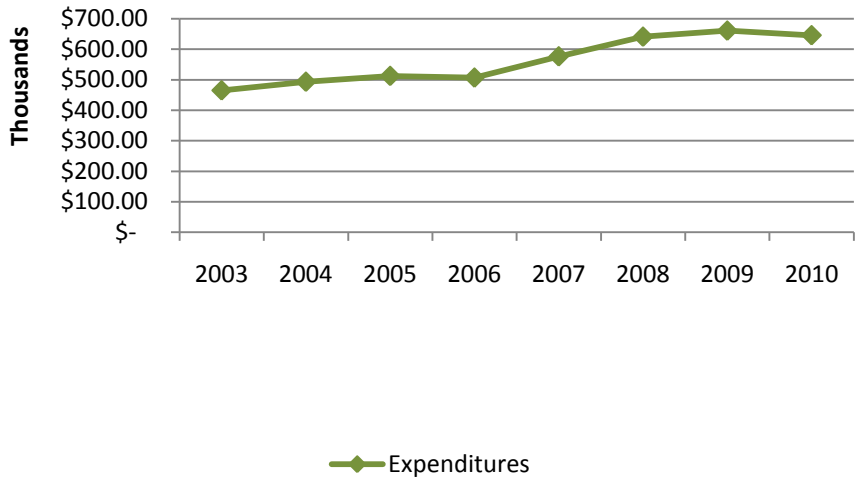



FIGURE 69 MAGISTRATE COURT- EXPENDITURE HISTORY

The Office of the Probate Court is responsible for the probating of wills, administration of estates, issuing marriage licenses, performing ceremonies, issuing gun permits, guardianship hearings, amendments to birth certificates, etc. This division was affected by the freeze on positions in the fiscal year 2011 budget.

Goals (Commission Objectives):

- To reorganize and catalog old court records (Efficient and effective local government; Basic level of service to citizen)
- To become 100% automated (Efficient and effective local government; Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of marriage licenses issued | 1,016 | 1,100 | 1,200 | 1,200 |
| # of wills probated | 550 | 650 | 800 | 600 |
| # of gun permits issued | 599 | 800 | 1,500 | 1,000 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Probate Court | | | | | | | |
| Personal services | 344,485 | 408,467 | 316,897 | 330,579 | 307,084 | 281,920 | (11.04)% |
| Supplies | 10,832 | 14,241 | 12,200 | 3,111 | 9,000 | 2,600 | (78.69)% |
| Other services and charges | 55,784 | 57,787 | 50,944 | 50,371 | 61,394 | 52,894 | 3.83% |
| Total Probate Court | 411,101 | 480,495 | 380,041 | 384,061 | 377,478 | 337,414 | (11.22)% |
| Positions: | | | | | | | |
| Chief Probate Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Clerk | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Part Time Intern | - | - | - | - | 2 | - | 0.00% |
| Probate Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Receptionist | - | - | - | - | 1 | - | 0.00% |
| Senior Deputy Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Total Positions | 6 | 6 | 6 | 6 | 9 | 5 | (16.67)% |

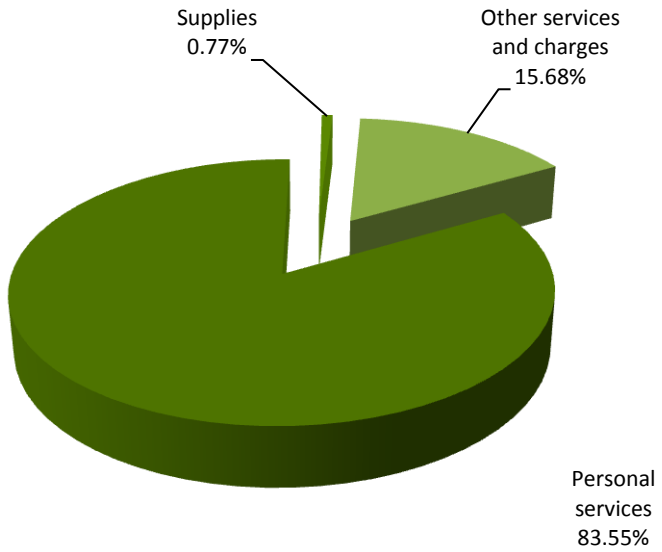



FIGURE 70 PROBATE COURT - EXPENDITURES BY TYPE

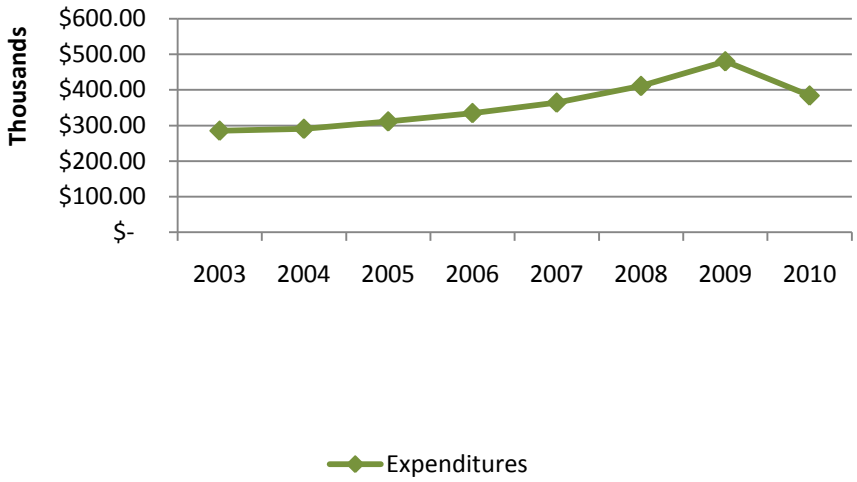



FIGURE 71 PROBATE COURT- EXPENDITURE HISTORY

The Office of the Juvenile Court is responsible for hearing misdemeanor and felony cases involving juveniles.

Goals (Commission Objectives):

- To continue to minimize school truancy and bad conduct (Basic level of service to citizen)
- To develop programs to address gang violence, teen pregnancy and juvenile delinquency (Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of cases received | 1,000 | 1,133 | 1,000 | 1,000 |
| # of cases disposed of | 900 | 905 | 900 | 900 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Juvenile Court | | | | | | | |
| Personal services | 91,206 | 96,377 | 92,996 | 95,248 | 93,034 | 82,875 | (10.88)% |
| Other services and charges | 24,619 | 23,477 | 22,080 | 22,881 | 22,280 | 16,780 | (24.00)% |
| Total Juvenile Court | 115,825 | 119,854 | 115,076 | 118,129 | 115,314 | 99,655 | (13.40)% |
| Positions: | | | | | | | |
| Juvenile Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Juvenile Court Legal Rep. | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |

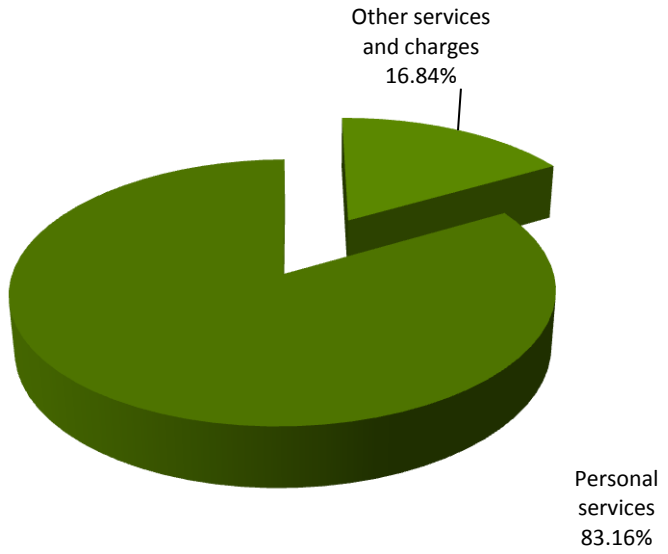



FIGURE 72 JUVENILE COURT - EXPENDITURES BY TYPE

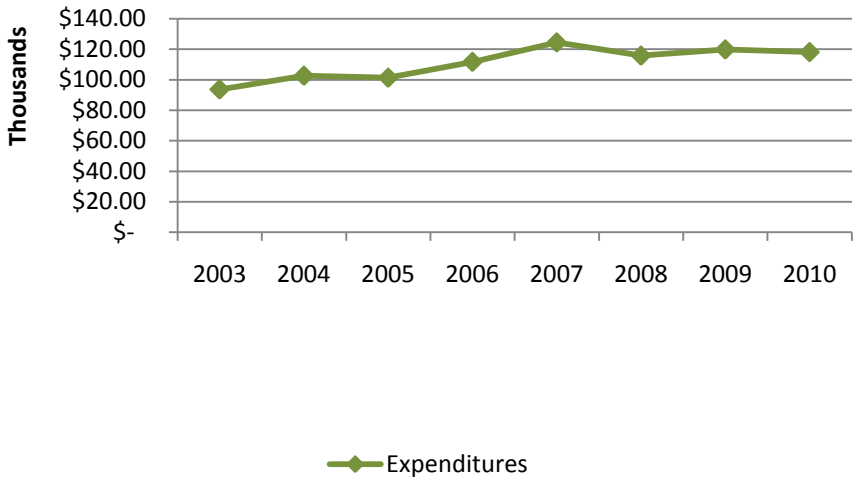



FIGURE 73 JUVENILE COURT- EXPENDITURE HISTORY

The Office of Probation accounts for the County's contribution to the State Probation Office which supports the district. The positions in this office are no longer funded by the County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Probation | | | | | | | |
| Personal services | 80,199 | 78,260 | 77,694 | 80,552 | 77,753 | - | (100.00)% |
| Supplies | 2,902 | 2,285 | 2,250 | 2,006 | 3,060 | - | (100.00)% |
| Other services and charges | 13,111 | 21,471 | 20,413 | 17,303 | 20,370 | 3,992 | (80.44)% |
| Total Probation | 96,212 | 102,016 | 100,357 | 99,861 | 101,183 | 3,992 | (96.02)% |
| Positions: | | | | | | | |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Probation Officer | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |

The Office of the Circuit Public Defender was established in January 2005 and designed to take the place of the Indigent Defense Program. The office, which is a state agency, operates in the five-county Southern Judicial Circuit and has offices located in Valdosta, Moultrie and Thomasville.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Circuit Public Defender | | | | | | | |
| Other service and charges | 797,727 | 789,154 | 793,873 | 794,408 | 810,323 | 810,323 | 2.07% |
| Total Circuit Public Defender | 797,727 | 789,154 | 793,873 | 794,408 | 810,323 | 810,323 | 2.07% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Sheriff's Office provides law enforcement and court services to Lowndes County. There are three divisions of the Sheriff's Office in the General Fund.

- Administration – Accounts for the administrative staff and general operating costs of the Sheriff's Office
- Enforcement – Accounts for costs associated with the operations of courts, investigations, patrol, training, DARE, school resource and special operations.
- Jail – Accounts for costs associated with provision of security and care for County prisoners, maintaining records and processing offenders. This service is also contracted out the other jurisdictions.

Goals (Commission Objectives):

- To ensure officers are well trained in both procedures and safety techniques (Basic level of service to citizen; efficient and effective local government)
- To ensure preparedness in the event of an emergency (Basic level of service to citizen; efficient and effective local government)
- To explore technologies that streamline processes and provide accurate and timely information (Basic level of service to citizen; efficient and effective local government)

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Sheriff | | | | | | | |
| Personal services | 10,664,931 | 11,427,579 | 11,304,848 | 11,431,149 | 11,791,880 | 12,085,486 | 6.91% |
| Supplies | 268,055 | 231,673 | 180,000 | 164,868 | 220,000 | 104,000 | (42.22)% |
| Other services and charges | 4,643,116 | 4,744,977 | 4,506,201 | 4,351,890 | 4,814,557 | 3,497,468 | (22.39)% |
| Capital outlay | 128,899 | 105,147 | 121,300 | 31,233 | - | - | (100.00)% |
| Total Sheriff | 15,705,000 | 16,509,376 | 16,112,349 | 15,979,140 | 16,826,437 | 15,686,954 | (2.64)% |
| Positions: | | | | | | | |
| Administrative Assistant – Jail | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 12 | 12 | 12 | 14 | 14 | 14 | 16.67% |
| Administrative/Booking Clerk | 1 | 1 | - | - | - | - | 0.00% |
| Booking Officer | 11 | 11 | 11 | 11 | 11 | 11 | 0.00% |
| Captain – Administration | 1 | 1 | 1 | - | - | - | (100.00)% |
| Captain – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – Jail | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – Patrol | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – SID | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Deputy | - | - | - | 1 | 1 | 1 | (100.00)% |
| Corporal – Courts | 1 | 1 | - | - | - | - | 0.00% |
| Corporal – DARE | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Corporal – Jail | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Corporal – Patrol | 4 | 4 | 2 | 3 | 3 | 3 | 50.00% |
| Corporal – Resource | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Corporal – Transport | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Custodian – Jail | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| DARE Officer | 2 | 2 | 4 | 2 | 2 | 2 | (50.00)% |
| Deputy – Courts | 16 | 16 | 12 | 12 | 12 | 12 | 0.00% |
| Deputy – Patrol | 31 | 30 | 32 | 29 | 29 | 29 | (9.38)% |
| Deputy – Transport | - | - | 6 | 6 | 6 | 6 | 0.00% |
| Inventory Control Officer | - | - | - | 1 | 1 | 1 | 100.00% |
| Investigator – CID | 10 | 13 | 12 | 14 | 14 | 14 | 16.67% |
| Investigator – SID | 9 | 11 | 10 | 10 | 10 | 10 | 0.00% |
| Jail Operations Officer | 61 | 61 | 71 | 71 | 81 | 71 | 0.00% |
| Lieutenant – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Jail | 3 | 3 | 2 | 2 | 2 | 2 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Lieutenant – Patrol | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – SID | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Training | - | - | 1 | - | 1 | - | (100.00)% |
| Maintenance Technician – Jail | - | - | - | 1 | 1 | 1 | 100.00% |
| Major | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Office Manager | 4 | 4 | 6 | 6 | 9 | 6 | 0.00% |
| Resource Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Maintenance Technician | 3 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Sergeant – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – DARE | 4 | 5 | 5 | 4 | 4 | 4 | (20.00)% |
| Sergeant – Jail | 1 | 1 | - | - | - | - | 0.00% |
| Sergeant – K9 | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Sergeant – Patrol | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – Resource | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – SID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sheriff | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – Courts | 6 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Staff Sergeant – Jail | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Staff Sergeant – Patrol | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – SID | 1 | 1 | - | - | - | - | 0.00% |
| Staff Sergeant – Training | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Training Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Transportation Coordinator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truancy Officer | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Visitation Clerk – Jail | 225 | 228 | 241 | 241 | 255 | 241 | 0.00% |
| Total Positions | | | | | | | |

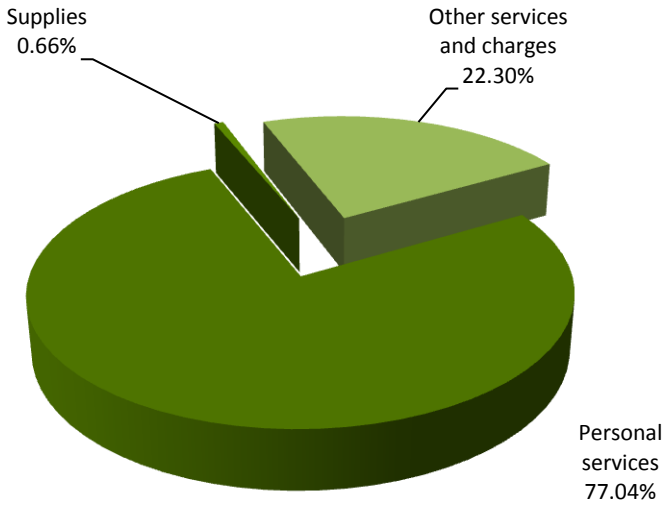



FIGURE 74 SHERIFF - EXPENDITURES BY TYPE

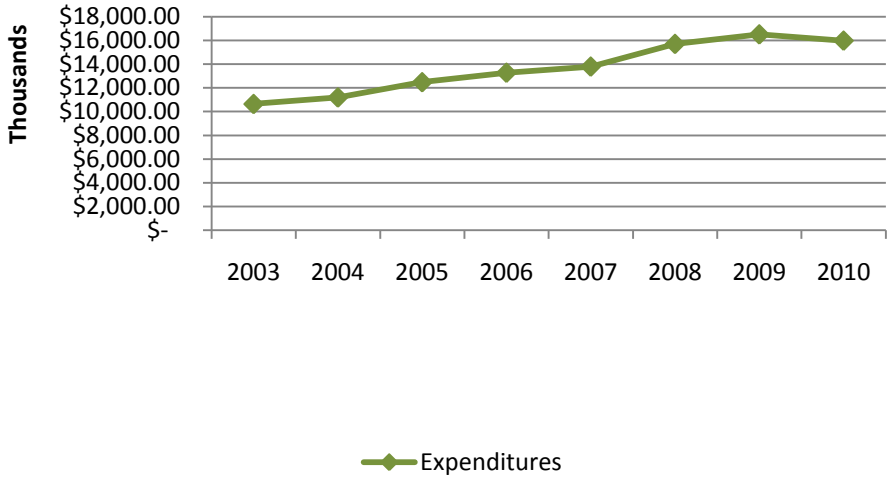



FIGURE 75 SHERIFF- EXPENDITURE HISTORY

The Division of Fire Rescue is responsible for the provision of fire protection to the unincorporated areas of Lowndes County through nine consolidated volunteer fire departments. For fiscal year 2009, this division was transferred to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Fire/Rescue | | | | | | | |
| Personal services | 648,819 | - | - | - | - | - | 0.00% |
| Supplies | 423,337 | - | - | - | - | - | 0.00% |
| Other services and charges | 1,217,635 | - | - | - | - | - | 0.00% |
| Capital outlay | 101,567 | - | - | - | - | - | 0.00% |
| Total Fire/Rescue | 2,391,358 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | - | - | - | - | - | 0.00% |
| Code Enforcement Officer | 1 | - | - | - | - | - | 0.00% |
| Fire Chief | 1 | - | - | - | - | - | 0.00% |
| Fire Marshall | 1 | - | - | - | - | - | 0.00% |
| Fire/Code Enforcement Officer | 1 | - | - | - | - | - | 0.00% |
| Firefighter/EMT | 1 | - | - | - | - | - | 0.00% |
| Firefighter/First Responder | 7 | - | - | - | - | - | 0.00% |
| Training Officer | 1 | - | - | - | - | - | 0.00% |
| Zoning/Code Enforcement | 2 | - | - | - | - | - | 0.00% |
| Total Positions | 16 | - | - | - | - | - | 0.00% |

The Division of Animal Control is responsible for the enforcement of rabies control laws, dangerous animal laws and local leash control ordinances. The division also operates the County's Animal Shelter. This division was affected by the personnel changes included in the budget.

Goals (Commission Objectives):

- To increase efficiency of the adoption process (Basic level of service to citizen; efficient and effective local government)
- To remodel the facility to meet the growing pet population, provide a safe housing area for stray cats and to provide a "get acquainted" room (Basic level of service to citizen; efficient and effective local government)
- To achieve the required certification for all officers (Basic level of service to citizen; efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of reclamations | 388 | 452 | 484 | 475 |
| # of adoptions | 859 | 989 | 1,185 | 1,200 |
| # of euthanizations | 5,557 | 6,150 | 6,739 | 6,800 |
| # of dogs/cats turned in | 6,774 | 7,645 | 8,438 | 8,500 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Animal Control | | | | | | | |
| Personal services | 425,617 | 472,803 | 486,852 | 479,674 | 483,280 | 441,792 | (9.26)% |
| Supplies | 46,571 | 6,100 | 32,050 | 27,536 | 90,809 | 25,500 | (20.44)% |
| Other services and charges | 259,164 | 185,969 | 269,345 | 230,623 | 282,461 | 194,893 | (27.64)% |
| Capital outlay | 50,300 | - | - | - | 204,690 | - | - |
| Total Animal Control | 781,651 | 664,872 | 788,247 | 737,833 | 1,061,240 | 662,185 | (15.99)% |
| Positions: | | | | | | | |
| Animal Control Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Animal Control Officer | 4 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Animal Shelter Attendant | 6 | 5 | 6 | 6 | 7 | 5 | 16.67% |
| Part Time Shelter Attendant | - | 1 | - | - | - | 1 | 100.00% |
| Sergeant – Animal Control | 1 | - | - | - | - | - | 0.00% |
| Total Positions | 12 | 12 | 12 | 12 | 13 | 12 | 0.00% |

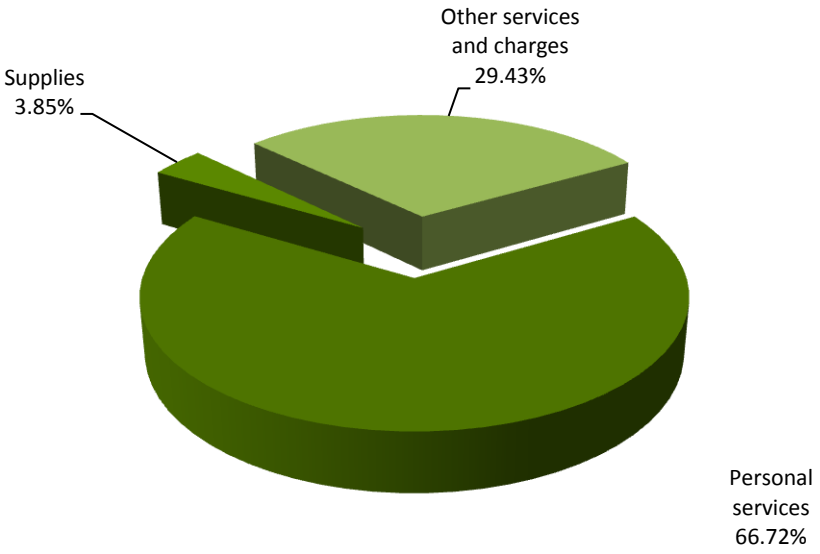



FIGURE 76 ANIMAL CONTROL - EXPENDITURES BY TYPE

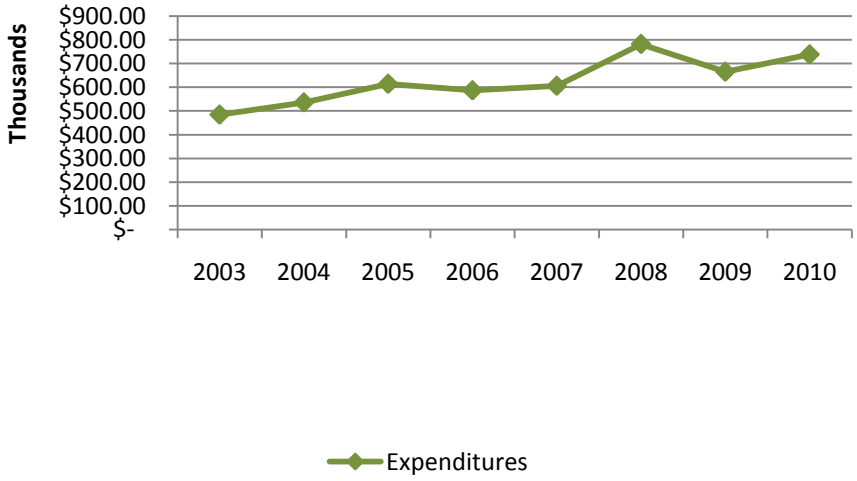



FIGURE 77 ANIMAL CONTROL - EXPENDITURE HISTORY

The Division of Emergency Management is established to provide emergency preparedness training and coordination of services in the event of an emergency whether natural or man-made. The division was previously accounted for in the Emergency Telecommunications Fund but was moved to the General Fund during fiscal year 2008.

Goals (Commission Objectives):

- To establish a local Community Emergency Response Team (CERT) and conducting at least 4 training sessions for 100 volunteers (Basic level of service to citizen; efficient and effective local government)
- To conduct required National Incident Management System (NIMS) training to achieve 100% compliance (Basic level of service to citizen; efficient and effective local government)
- To conduct at least 2 full-scale exercises and 2 table-top exercises to evaluate preparedness levels of all agencies and departments with emergency management responsibilities (Basic level of service to citizen; efficient and effective local government)
- To establish a Local Emergency Planning Committee (LEPC) (Basic level of service to citizen; efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of preparedness classes conducted | 4 | 11 | 9 | 7 |
| # of table top exercises held | 1 | 5 | 4 | 5 |
| # of personnel trained | 74 | 231 | 193 | 175 |
| # of hours of training completed | 75 | 181 | 86 | 75 |
| # of times Code Red system utilized | - | 3 | 9 | 15 |
| # of plan updates | - | 17 | 12 | 10 |
| # of new plans | 1 | 5 | 2 | 2 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Emergency Management | | | | | | | |
| Personal services | 63,246 | 74,441 | 73,153 | 75,411 | 73,282 | 76,843 | 5.04% |
| Supplies | 6,174 | 15,292 | 5,450 | 576 | 22,500 | 3,500 | (35.78)% |
| Other services and charges | 10,960 | 49,708 | 53,090 | 61,494 | 92,067 | 90,801 | 71.03% |
| Capital outlay | - | - | - | - | 17,000 | - | - |
| Total Emergency Management | 80,381 | 139,441 | 131,693 | 137,481 | 204,849 | 171,144 | 29.96% |
| Positions: | | | | | | | |
| Deputy EMA Director | - | - | - | - | 1 | - | 0.00% |
| EMA Director | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | - | 1 | 1 | 1 | 2 | 1 | 0.00% |

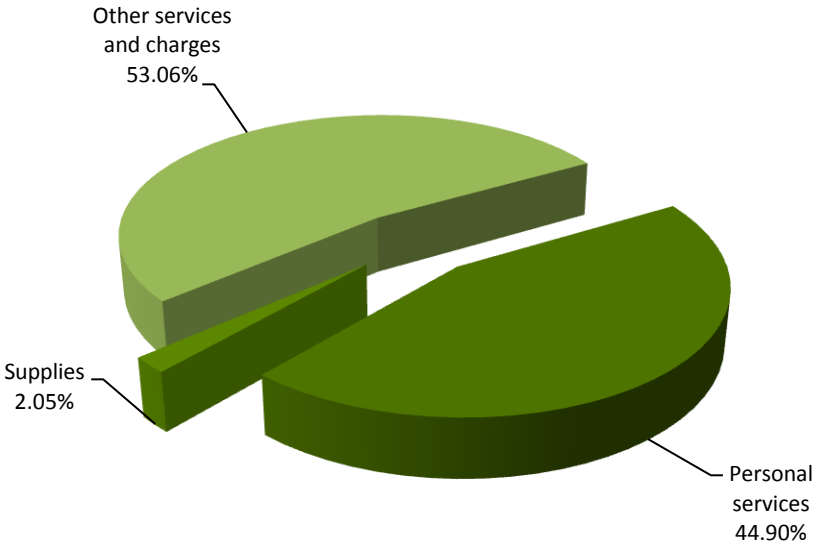



FIGURE 78 EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE

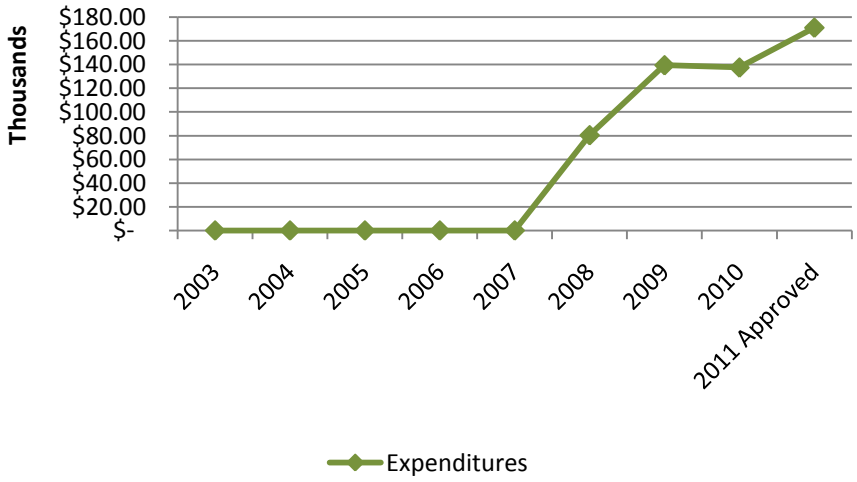



FIGURE 79 EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

The Division of Emergency Medical Services accounts for the County's contributions to the EMS services contracted with South Georgia Medical Center to provide ambulance services to Lowndes County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Emergency Medical Services | | | | | | | |
| Other services and charges | 937,321 | 991,286 | 880,111 | 880,111 | 866,229 | 866,229 | (1.58)% |
| Capital outlay | 75,000 | 85,000 | 75,000 | - | 200,000 | 100,000 | 33.33% |
| Total Emergency Medical Services | 1,012,321 | 1,076,286 | 955,111 | 880,111 | 1,066,229 | 966,229 | 1.16% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Office of the Coroner investigates all unexpected and unnatural death including those unattended by a physician. The Coroner also records all forensic tests, autopsy's inquests, issues death certificates and maintains those records.

Goals (Commission Objectives):
To ensure staff receives the mandated training annually (Basic level of service to citizen)
To maintain and organize the records of the Coroner's office (Basic level of service to citizen)

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Coroner | | | | | | | |
| Personal services | 55,079 | 68,361 | 65,898 | 64,758 | 73,589 | 68,158 | 3.43% |
| Supplies | 2,330 | 2,127 | 600 | 2,349 | 600 | 500 | (16.67)% |
| Other services and charges | 26,229 | 15,397 | 19,087 | 17,629 | 19,087 | 30,277 | 58.63% |
| Total Coroner | 83,638 | 85,885 | 85,585 | 84,735 | 93,276 | 98,935 | 15.60% |
| Positions: | | | | | | | |
| Coroner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Coroner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |

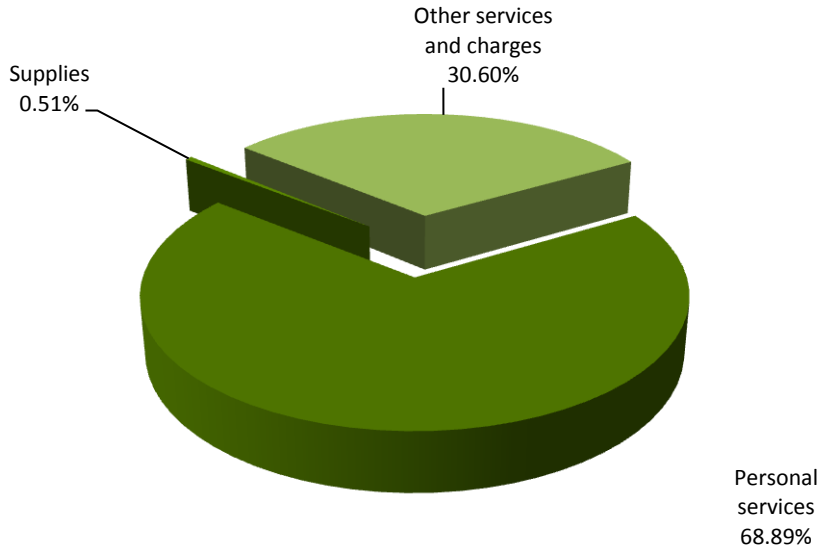



FIGURE 80 CORONER- EXPENDITURES BY TYPE

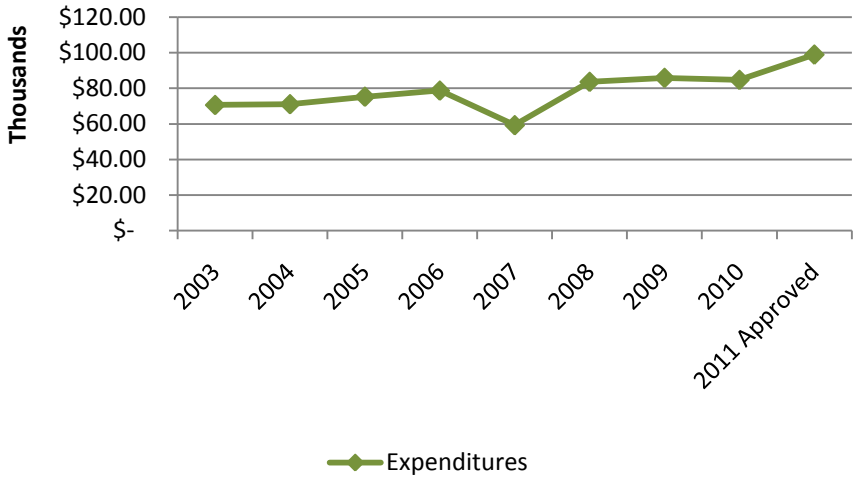



FIGURE 81 CORONER - EXPENDITURE HISTORY

The Division of Public Works – Administration is responsible for providing administrative, clerical and management support to all divisions and sections of Public Works. The Survey Crew is also included in the budget for Public Works – Administration.

Goals (Commission Objectives):

- To introduce a Public Works website (Basic level of service to citizen)
- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% of work orders (Basic level of service to citizen; efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of employees – facilities | 20 | 20 | 22 | 20 |
| # of employees – administration | 7 | 6 | 6 | 6 |
| # of employees – road maintenance | 29 | 29 | 29 | 29 |
| # of employees – construction | 13 | 13 | 13 | 13 |
| # of employees – sanitation | 16 | 16 | 16 | 15 |
| # of employees – equipment maintenance | 9 | 9 | 9 | 9 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Public Works – Administration | | | | | | | |
| Personal services | 293,291 | 324,898 | 307,882 | 319,234 | 308,453 | 315,185 | 2.37% |
| Supplies | 10,686 | 7,223 | 7,100 | 6,916 | 8,900 | 5,000 | (29.58)% |
| Other services and charges | 50,234 | 46,749 | 20,189 | 16,005 | 51,669 | 47,098 | 133.29% |
| Capital outlay | - | - | 28,830 | 31,325 | 27,000 | - | - |
| Total Public Works – Admin. | 354,212 | 378,870 | 364,001 | 373,480 | 396,022 | 367,283 | 0.90% |
| Positions: | | | | | | | |
| Administrative Assistant | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Supervisor | 1 | 1 | - | - | - | - | 0.00% |
| Instrument Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Party Chief | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Property Rental Coordinator | - | 1 | - | - | - | - | 0.00% |
| Public Works Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Public Works Supervisor | 1 | - | - | - | - | - | 0.00% |
| Total Positions | 7 | 7 | 6 | 6 | 6 | 6 | 0.00% |

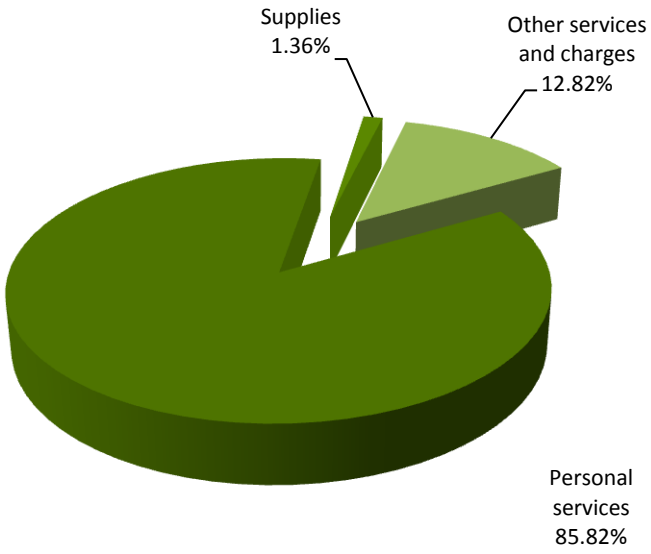



FIGURE 82 PUBLIC WORKS - ADMINISTRATION - EXPENDITURES BY TYPE

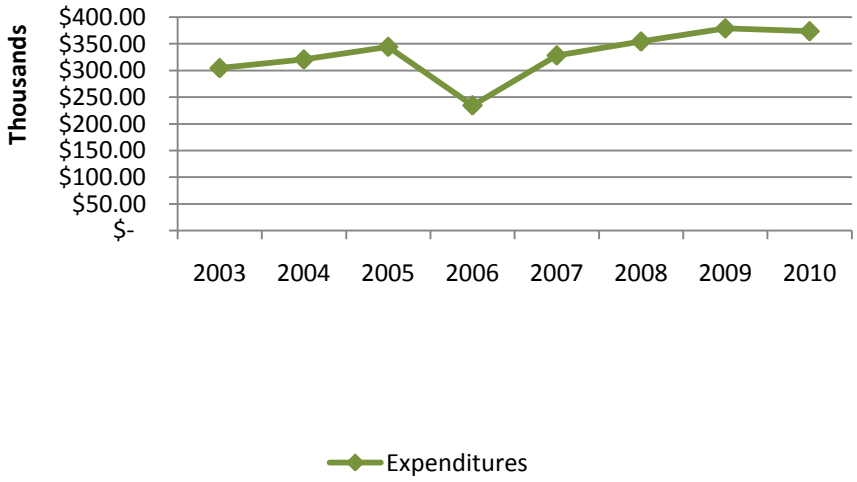



FIGURE 83 PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY

The Division of Public Works – Road Maintenance consists of five divisions of responsibility. This division was affected by the personnel changes included in the budget.

- Grading – Responsible for costs associated with the upkeep of the County's 347 miles of unpaved roadway
- Patching – Responsible for the costs associated with the repair of minor breaks in the County's 469 miles of paved roadway
- Signs – Tracks expenditures related to the provision of street signs, traffic control and site location signage as well as the decaling and lettering for all County-owned vehicles and equipment
- Traffic Control – Responsible for the installation, maintenance and control of all electronic traffic devices on County roads
- Road Maintenance – Accounts for the expenditures incurred by the County for culvert installations, drain pipe cleaning and installation, drainage maintenance and other tasks associated with Road Maintenance

Goals (Commission Objectives):

- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% of work orders (Basic level of service to citizen; Efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen)
- To clip 5 miles of shoulders monthly (Basic level of service to citizen)
- To prepare 5 miles of road for paving annually (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of potholes repaired | 15 | 142 | 160 | 150 |
| Average days to repair | 2 | 1 | 1 | 1 |
| # of miles mowed | 307.85 | 328.62 | 350.00 | 350.00 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Road Maintenance | | | | | | | |
| Personal services | 1,570,596 | 1,717,364 | 1,761,648 | 1,724,064 | 1,763,484 | 1,721,956 | (2.25)% |
| Supplies | 14,088 | 7,607 | 12,850 | 6,847 | 32,521 | 7,400 | (42.41)% |
| Other services and charges | 1,539,200 | 1,288,980 | 1,081,943 | 1,084,031 | 1,126,349 | 1,263,648 | 16.79% |
| Capital outlay | - | 984 | 10,000 | 11,819 | 940,165 | - | (100.00)% |
| Total Road Maintenance | 3,123,884 | 3,014,935 | 2,866,441 | 2,826,762 | 3,862,519 | 2,993,004 | 4.42% |
| Positions: | | | | | | | |
| Ditching Crew Supervisor | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Grading Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Heavy Equipment Operator | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Motorgrader Operator | 8 | 8 | 8 | 8 | 8 | 6 | (25.00)% |
| Mowing Equipment Operator | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Patching Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Right of Way Supervisor | 1 | 1 | 1 | - | - | - | (100.00)% |
| Road Mowing Supervisor | - | - | - | 1 | 1 | 1 | 100.00% |
| Road Maintenance Worker | 4 | 4 | 4 | 5 | 5 | 5 | 25.00% |
| Road Maint. Worker – Patching | 3 | 3 | 3 | 2 | 2 | 2 | (33.33)% |
| Road Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Heavy Equipment Operator | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Sr. Sign Maintenance Worker | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sign Crew Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truck Driver | 5 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Total Road Maintenance | 40 | 39 | 39 | 39 | 39 | 37 | (5.13)% |

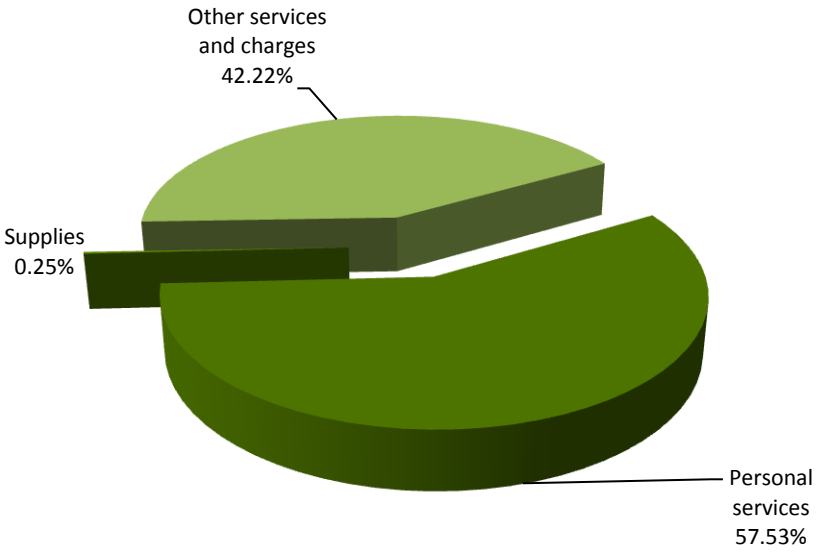



FIGURE 84 ROAD MAINTENANCE - EXPENDITURES BY TYPE

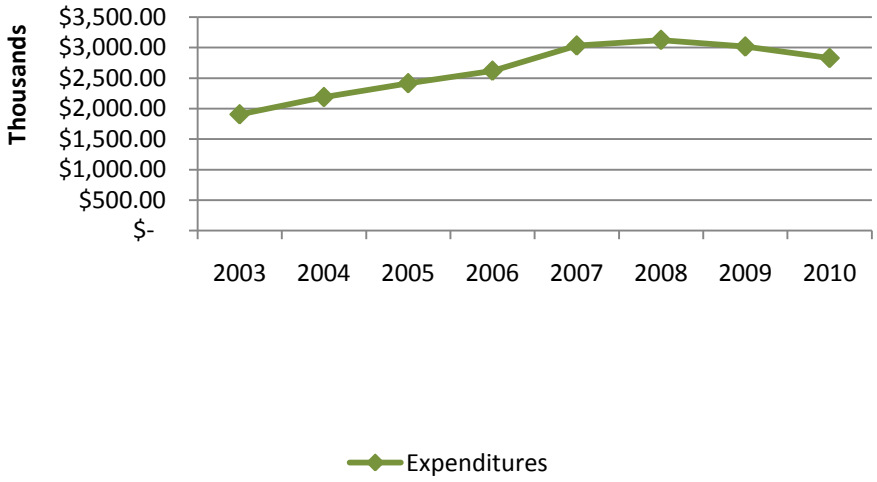



FIGURE 85 ROAD MAINTENANCE - EXPENDITURE HISTORY

The Division of Public Works – Road Construction is responsible for clearing, grubbing, basing, grading and drainage of County roads, parks, landfill and other earth moving projects. This division was affected by personnel changes included in the budget.

Goals (Commission Objectives):

- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% of work orders (Basic level of service to citizen; Efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of new paving miles | 8 | 4 | 4 | 4 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Road Construction | | | | | | | |
| Personal services | 427,731 | 467,264 | 441,494 | 416,034 | 438,112 | 368,590 | (16.51)% |
| Supplies | 5,683 | 11,678 | 6,507 | 7,157 | 3,007 | 1,500 | (76.95)% |
| Other services and charges | 305,352 | 320,153 | 317,222 | 286,560 | 323,442 | 355,598 | 12.10% |
| Capital outlay | 30,821 | - | - | - | 80,000 | - | - |
| Total Road Construction | 769,587 | 799,095 | 765,223 | 709,751 | 844,561 | 725,688 | (5.17)% |
| Positions: | | | | | | | |
| Const./Material Transport Super. | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Heavy Equipment Operator | 3 | 3 | 3 | 3 | 3 | 2 | (33.33)% |
| Material Transport Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truck Driver | 5 | 5 | 5 | 5 | 5 | 4 | (20.00)% |
| Total Positions | 10 | 10 | 10 | 10 | 10 | 8 | (20.00)% |

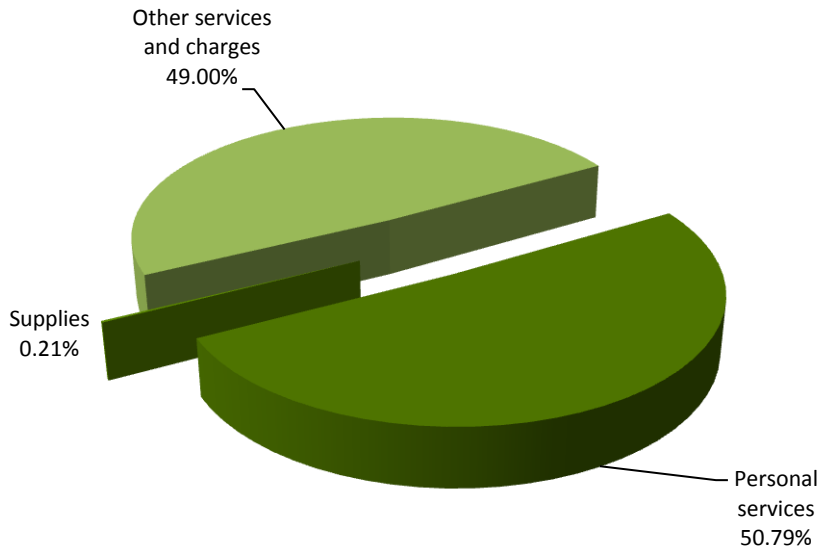



FIGURE 86 ROAD CONSTRUCTION - EXPENDITURES BY TYPE

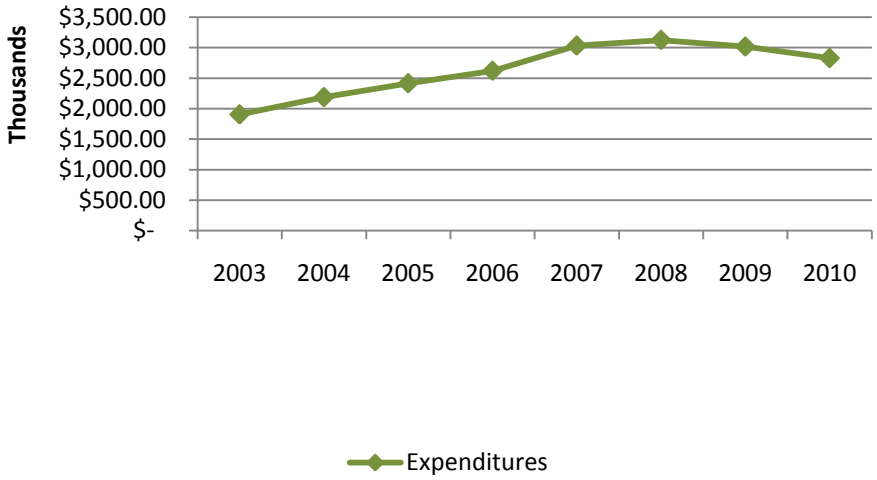



FIGURE 87 ROAD CONSTRUCTION - EXPENDITURE HISTORY

The Division of Street Lighting accounts for the costs associated with providing illumination along highways and at intersections throughout the County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Street Lighting | | | | | | | |
| Supplies | 833 | 68 | 5,000 | - | - | - | (100.00)% |
| Other services and charges | 129,391 | 230,923 | 151,200 | 163,792 | 161,200 | 153,200 | 1.32% |
| Total Street Lighting | 130,224 | 230,991 | 156,200 | 163,792 | 161,200 | 153,200 | (1.92)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Division of Mosquito Control is responsible for the education of citizens as well as the distribution of larvacide and adultacide to control the mosquito population in Lowndes County. The County's program is recognized as one of the premier programs in the State. For fiscal year 2009, the division was moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Mosquito Control | | | | | | | |
| Personal services | 652 | - | - | - | - | - | 0.00% |
| Supplies | 1,000 | - | - | - | - | - | 0.00% |
| Other services and charges | 69,005 | - | - | - | - | - | 0.00% |
| Total Mosquito Control | 70,657 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Mosquito Control Technician | 1 | - | - | - | - | - | 0.00% |
| Total Positions | | | | | | | |

Feed the Elderly is a program funded by Lowndes County beginning in fiscal year 2003. The program, which operates as the Senior Citizen Nutrition Center, provides lunches to qualified elderly citizens in Lowndes County. Funding for this program was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Feed the Elderly | | | | | | | |
| Supplies | 522 | 254 | - | - | - | - | 0.00% |
| Other services and charges | 24,191 | 22,754 | 24,000 | 25,428 | 24,000 | - | (100.00)% |
| Total Feed the Elderly | 24,713 | 23,009 | 24,000 | 25,428 | 24,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Haven is an outside agency funded in part by Lowndes County which provides shelter to battered women as well as rape crisis assistance. The shelter serves a multi-county region and received additional funding through the Victim/Witness Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| The Haven | | | | | | | |
| Other services and charges | 5,000 | 5,000 | - | - | - | - | 0.00% |
| Total The Haven | 5,000 | 5,000 | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Division of Mental Health accounts for funding provided to Behavioral Health Services to provide mental and behavioral health services to the citizens of Lowndes County. Funding was reduced for this program.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Mental Health | | | | | | | |
| Other services and charges | 106,300 | 106,800 | 100,000 | 100,000 | 100,000 | 75,000 | (25.00)% |
| Total Mental Health | 106,300 | 106,800 | 100,000 | 100,000 | 100,000 | 75,000 | (25.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Division of Public Health accounts for the County's contribution to the local health department. Funding for this program was reduced.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Public Health | | | | | | | |
| Other services and charges | 365,589 | 365,879 | 365,000 | 365,847 | 365,000 | 330,000 | (9.59)% |
| Total Public Health | 365,589 | 365,879 | 365,000 | 365,847 | 365,000 | 330,000 | (9.59)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Extension Service Division accounts for the funding provided to the State agency which provides agricultural services, testing services and administers the local 4H program in schools.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Extension Service | | | | | | | |
| Supplies | 6,793 | 2,601 | 3,500 | 2,821 | 10,475 | 2,200 | (37.14)% |
| Other services and charges | 148,048 | 165,192 | 190,762 | 135,164 | 198,166 | 183,572 | (3.77)% |
| Capital outlay | - | - | - | - | 65,000 | - | - |
| Total Extension Service | 154,841 | 167,793 | 194,262 | 137,985 | 273,641 | 185,772 | (4.37)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Division of Family Services accounts for the County's contribution to the operations of the Department of Family and Children Services and the provision of food stamps and pauper burials.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Family Services | | | | | | | |
| Other services and charges | 124,500 | 124,500 | 124,500 | 124,500 | 124,500 | 124,500 | 0.00% |
| Total Family Services | 124,500 | 124,500 | 124,500 | 124,500 | 124,500 | 124,500 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Division of Parks and Recreation accounted for the costs to operate the Valdosta-Lowndes County Recreation, Parks and Current Affairs Department, which provided county-wide parks and recreation services. In July 2008, the Valdosta-Lowndes County Parks and Recreation Authority was formed to operate the parks and recreation programs. The authority receives a dedicated millage and is responsible for all aspects of the program.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Parks and Recreation | | | | | | | |
| Other services and charges | 3,090,000 | - | - | - | - | - | 0.00% |
| Total Parks and Recreation | 3,090,000 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Valdosta/Lowndes County Chamber of Commerce and the Lake Park Area Chamber of Commerce both receive funding from Lowndes County to promote economic growth within Lowndes County. Funding for the Lake Park Chamber was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Chambers of Commerce | | | | | | | |
| Other services and charges | 22,500 | 27,500 | 27,500 | 27,500 | 27,500 | 20,000 | (27.27)% |
| Total Chambers of Commerce | 22,500 | 27,500 | 27,500 | 27,500 | 27,500 | 20,000 | (27.27)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Library Division accounts for the County's contributions to the operations of the South Georgia Regional Library System's branches within Lowndes County. The libraries include the main library branch, Hahira, Southside and Lake Park. Branches in Lanier and Echols counties are a part of the library system but are not included in the funding provided by Lowndes County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Library | | | | | | | |
| Other services and charges | 1,023,700 | 661,194 | 1,000,000 | 1,000,000 | 1,142,865 | 1,000,000 | 0.00% |
| Total Library | 1,023,700 | 661,194 | 1,000,000 | 1,000,000 | 1,142,865 | 1,000,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Moody Support Group accounts for the County's contributions to the organization which works to help ensure the continued operations of Moody Air Force Base through the BRAC hearings.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Moody Support Group | | | | | | | |
| Other services and charges | 105,000 | 105,000 | 75,000 | 75,000 | 105,000 | 75,000 | 0.00% |
| Total Moody Support Group | 105,000 | 105,000 | 75,000 | 75,000 | 105,000 | 75,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Historical Society Division accounts for the County's contributions towards the operations of the Valdosta-Lowndes County Historical Society and Museum, located in the old Carnegie Library. The museum houses many items from Lowndes County's past. Prior year budgets included allocation to the Heritage Foundation. These divisions were separated in fiscal year 2009. Funding for this program was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Historical Society | | | | | | | |
| Other services and charges | 20,000 | 20,000 | 10,000 | 10,000 | 10,000 | - | (100.00)% |
| Total Historical Society | 20,000 | 20,000 | 10,000 | 10,000 | 10,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Southside Recreation Division accounts for the County's contributions towards the operations of the program, located on South Oak Street, which targets at-risk youth. Prior year budgets included allocation to the QUOLA program. These divisions were separated in fiscal year 2009. Funding for this program was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Southside Recreation | | | | | | | |
| Other services and charges | 10,000 | 15,000 | 10,000 | 10,000 | 15,000 | - | (100.00)% |
| Total Southside Recreation | 10,000 | 15,000 | 10,000 | 10,000 | 15,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Boys and Girls Club Division accounts for the County's contributions towards the operations of the Boys and Girls Club of Valdosta which provides after school care and youth sports activities to the children in Lowndes County.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Boys and Girls Club | | | | | | | |
| Other services and charges | 50,000 | 25,000 | - | - | - | - | 0.00% |
| Total Boys and Girls Club | 50,000 | 25,000 | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Children's Advocacy Center Division accounts for the County's contributions towards the operations of the Children's Advocacy Center. The program serves children who are victims of any type of abuse. Funding for this program was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Childrens Advocacy Center | | | | | | | |
| Other services and charges | - | 25,000 | 25,000 | 25,000 | 25,000 | - | (100.00)% |
| Total Childrens Advocacy Center | - | 25,000 | 25,000 | 25,000 | 25,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Heritage Foundation Division accounts for the County's contributions towards the operations of the Valdosta Heritage Foundation. Previously the contributions were accounted for in the Historical Society Division. The Heritage Foundation's current project is the restoration of the Roberts House, the oldest house in Valdosta, located in the historic district.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Heritage Foundation | | | | | | | |
| Other services and charges | 5,000 | 5,000 | - | - | - | - | 0.00% |
| Total Heritage Foundation | 5,000 | 5,000 | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The QUOLA Division was created in fiscal year 2009 to account for the contributions to the program which targets at-risk youth. Previously the contributions were accounted for in the Southside Recreation Division. Funding for this program was eliminated.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| QUOLA | | | | | | | |
| Other services and charges | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | - | (100.00)% |
| Total QUOLA | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Board of Equalization is responsible for reviewing and ruling on appeals made by property owners on the values of property as assessed by the Board of Assessors.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Board of Equalization | | | | | | | |
| Other services and charges | 32,862 | 21,162 | 20,000 | 6,490 | 25,626 | 20,000 | 0.00% |
| Total Board of Equalization | 32,862 | 21,162 | 20,000 | 6,490 | 25,626 | 20,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Office of the County Planner was created in fiscal year 2008. During fiscal year 2007, the County hired an in-house planner to perform these duties previously performed by the staff of the South Georgia RDC. In FY 2007, the position was included in the Office of the County Manager. Fir fiscal year 2009, the division is moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| County Planner | | | | | | | |
| Personal services | 56,617 | - | - | - | - | - | 0.00% |
| Supplies | 1,296 | - | - | - | - | - | 0.00% |
| Other services and charges | 3,634 | - | - | - | - | - | 0.00% |
| Total County Planner | 61,547 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| County Planner | 1 | - | - | - | - | - | 0.00% |
| Total Positions | 1 | - | - | - | - | - | 0.00% |

The Planning Commission Division accounts for the additional services provided to the County Planner by the staff at the South Georgia Regional Commission and the operations of the Greater Lowndes Planning Commission. The GLPC examines requests for variances, special exceptions and zoning changes and makes a recommendation to the County Commission. For fiscal year, 2009, this division was moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Planning Commission | | | | | | | |
| Other services and charges | 83,110 | - | - | - | - | - | 0.00% |
| Total Planning Commission | 83,110 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Valdosta Lowndes Regional Geographic Information System (VALOR/GIS) is responsible for capturing and maintaining data which is tied to map locations. The department can produce maps from their offices at the South Georgia Regional Commission and also have an extensive mapping site as well. For fiscal year 2009, this division was moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| VALOR/GIS | | | | | | | |
| Other services and charges | 206,939 | - | - | - | - | - | 0.00% |
| Total VALOR/GIS | 206,939 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Zoning Administration Division was previously a joint department with the City of Valdosta and the City of Hahira. During fiscal year 2008, the County terminated the agreement and each government developed their own Zoning department. For fiscal year 2009, the division was moved to the Special Services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Zoning Administration | | | | | | | |
| Personal services | 157,733 | - | - | - | - | - | 0.00% |
| Supplies | 7,147 | - | - | - | - | - | 0.00% |
| Other services and charges | 14,796 | - | - | - | - | - | 0.00% |
| Total Zoning Administration | 179,677 | - | - | - | - | - | 0.00% |
| Positions: | | | | | | | |
| Administrative Assistant | 1 | - | - | - | - | - | 0.00% |
| Administrative Technician | 1 | - | - | - | - | - | 0.00% |
| Zoning Administrator | 1 | - | - | - | - | - | 0.00% |
| Total Positions | 3 | - | - | - | - | - | 0.00% |

Other Financing Uses accounts for any operating transfers made from the General Fund to other funds.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Other Uses | | | | | | | |
| Operating Transfers Out | 110,240 | 6,191 | 3,200 | - | 3,200 | 237,903 | 7,334.47 |
| Total Other Uses | 110,240 | 6,191 | 3,200 | - | 3,200 | 237,903 | 7,334.47 |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Keep Lowndes Valdosta Beautiful - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Investment income | 2.1 | 0.8 | - | 0.1 | - | - | 0.00% |
| Miscellaneous | 2.0 | 0.7 | - | - | - | - | 0.00% |
| Total Revenues | 4.1 | 1.5 | - | 0.1 | - | - | 0.00% |
| Expenditures/Expenses | | | | | | | |
| Health and welfare | 62.3 | 62.5 | 61.9 | 72.9 | 62.8 | 50.0 | (19.23)% |
| Total expenditures/expenses | 62.3 | 62.5 | 61.9 | 72.9 | 62.8 | 50.0 | (19.23)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (58.2) | (61.0) | (61.9) | (72.8) | (62.8) | (50.0) | 19.23% |
| Other Sources and Uses | | | | | | | |
| Transfers In | 50.0 | 50.0 | 50.0 | 60.1 | 50.0 | 50.0 | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (8.2) | (11.0) | (11.9) | (12.7) | (12.8) | - | (100.00)% |
| Beginning Fund Balance | 114.2 | 106.1 | 95.1 | 95.1 | 83.2 | 83.2 | (12.51)% |
| Ending Fund Balance | 106.1 | 95.1 | 83.2 | 82.4 | 70.4 | 83.2 | 0.00% |

Keep Lowndes Valdosta Beautiful practices, promotes and encourages environmental stewardship through public education and community-based projects which emphasize waste reduction, litter abatement and beautification throughout Lowndes County. KLVB has built up fund balance over the past several years and is using some of it to fund projects. This division was removed from the County's payroll and payables system and will receive a monthly payment for its budgeted appropriation.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Keep Lowndes Valdosta Beautiful | | | | | | | |
| Personal services | 36,879 | 38,246 | 37,313 | 39,663 | 38,241 | - | (100.00)% |
| Supplies | 4,227 | 1,544 | 1,450 | 378 | 1,450 | - | (100.00)% |
| Other services and charges | 21,184 | 22,747 | 23,140 | 23,502 | 23,140 | 50,000 | 116.08% |
| Other uses | - | - | - | 9,331 | - | - | - |
| Total KLVB | 62,289 | 62,537 | 61,903 | 72,874 | 62,831 | 50,000 | (19.23)% |
| Positions: | | | | | | | |
| Executive Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |

## Commissary - Financial Plan (in thousands)

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 313.1 | 272.6 | 255.0 | 245.4 | 255.0 | 260.0 | 1.96% |
| Fines and forfeitures | - | - | - | 10.7 | - | - | 0.00% |
| Miscellaneous | 218.2 | 181.2 | 175.0 | 520.0 | 175.0 | 545.0 | 211.43% |
| Total Revenues | 531.3 | 453.8 | 430.0 | 776.1 | 430.0 | 805.0 | 87.21% |
| Expenditures/Expenses | | | | | | | |
| Public Safety | 664.0 | 670.4 | 537.8 | 588.4 | 607.0 | 607.2 | 12.89% |
| Total expenditures/expenses | 664.0 | 670.4 | 537.8 | 588.4 | 607.0 | 607.2 | 12.89% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (132.7) | (216.6) | (107.8) | 187.7 | (177.0) | 197.8 | 283.49% |
| Other Sources and Uses | | | | | | | |
| Transfers In | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (132.7) | (216.6) | (107.8) | 187.7 | (177.0) | 197.8 | 283.49% |
| Beginning Fund Balance | 418.8 | 286.1 | 69.5 | 69.5 | (38.3) | (38.3) | (155.11)% |
| Ending Fund Balance | 286.1 | 69.5 | (38.3) | 257.2 | (215.3) | 159.5 | 516.45% |

The Commissary is used to account for income and expenditures in operating the Sheriff's Commissary at the Lowndes County Jail. The Commissary allows inmates to purchase items such as snacks, postage and personal hygiene products. The Sheriff's Office is aware of the declining fund balances.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Commissary | | | | | | | |
| Personal services | 88,324 | 89,496 | 84,336 | 88,219 | 87,950 | 90,678 | 7.52% |
| Supplies | 33,969 | 33,149 | 11,000 | 31,204 | 20,000 | 20,000 | 81.82% |
| Other services and charges | 541,743 | 532,657 | 442,500 | 469,010 | 454,000 | 451,500 | 2.03% |
| Capital outlay | - | 15,050 | - | - | 45,000 | 45,000 | 100.00% |
| Total Commissary | 664,037 | 670,352 | 537,836 | 588,433 | 606,950 | 607,178 | 12.89% |
| Positions: | | | | | | | |
| Custodian | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Jail Operations Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |

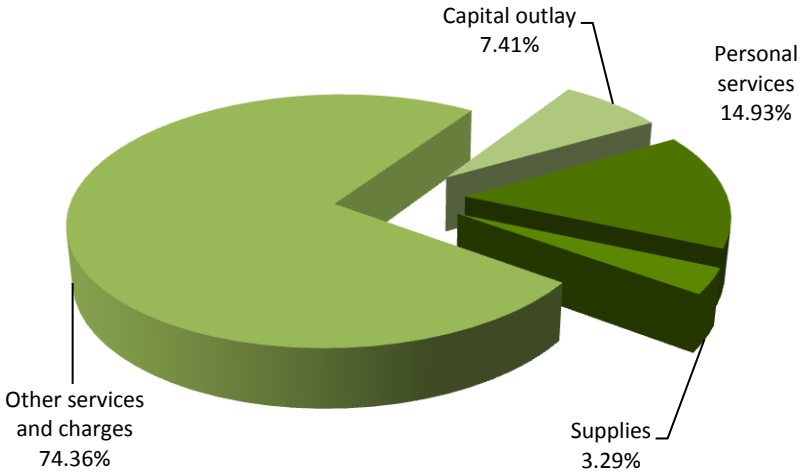



FIGURE 88 COMMISSARY - EXPENDITURES BY TYPE

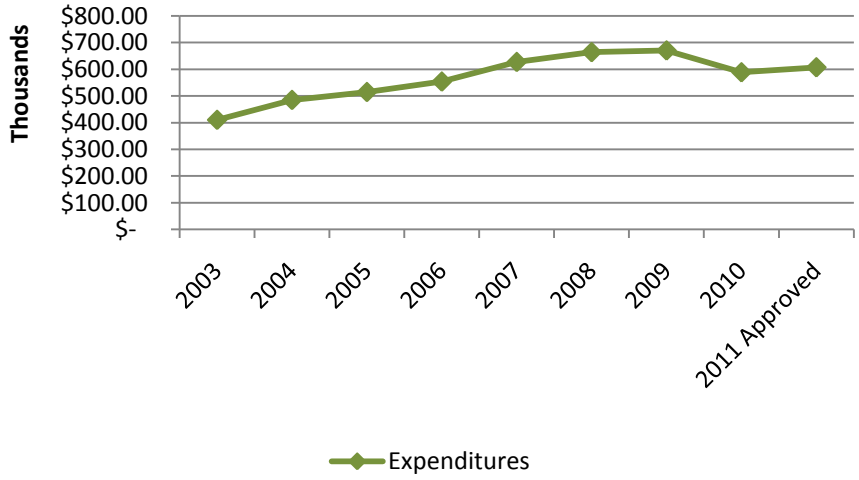



FIGURE 89 COMMISSARY - EXPENDITURE HISTORY

*Drug Seizures – Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Fines and forfeitures | 740.6 | 661.5 | 1,000.0 | 355.9 | 1,000.0 | 1,000.0 | 0.00% |
| Investment income | 36.9 | 17.4 | - | 23.6 | - | - | 0.00% |
| Miscellaneous | 22.6 | - | - | - | - | - | 0.00% |
| Total Revenues | 800.0 | 678.9 | 1,000.0 | 379.4 | 1,000.0 | 1,000.0 | 0.00% |
| Expenditures/Expenses | | | | | | | |
| Public Safety | 970.0 | 529.3 | 1,000.0 | 434.4 | 1,000.0 | 1,000.0 | 0.00% |
| Total expenditures/expenses | 970.0 | 529.3 | 1,000.0 | 434.4 | 1,000.0 | 1,000.0 | 0.00% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (170.0) | 149.6 | - | (55.0) | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers In | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (170.0) | 149.6 | - | (55.0) | - | - | 0.00% |
| Beginning Fund Balance | 1,352.8 | 1,118.8 | 1,332.4 | 1,332.4 | 1,332.4 | 1,332.4 | 0.00% |
| Ending Fund Balance | 1,118.8 | 1,332.4 | 1,332.4 | 1,277.4 | 1,332.4 | 1,332.4 | 0.00% |

The Drug Seizures Fund accounts for those funds received by the Sheriff's Office relating to seizures of funds and property resulting from or related to drug trafficking. These funds are limited in use and reported annually.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Drug Seizures | | | | | | | |
| Supplies | 308,712 | 60,172 | - | 5,989 | - | - | 0.00% |
| Other services and charges | 149,063 | 278,987 | 1,000,000 | 26,626 | 1,000,000 | 1,000,000 | 0.00% |
| Capital outlay | 512,200 | 197,101 | - | 401,812 | - | - | 0.00% |
| Total Drug Seizures | 969,975 | 529,259 | 1,000,000 | 434,427 | 1,000,000 | 1,000,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Hotel/Motel Tax - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | 1,032.4 | - | - | - | - | - | 0.00% |
| Total Revenues | 1,032.4 | - | - | - | - | - | 0.00% |
| Expenditures/Expenses | | | | | | | |
| Culture and recreation | 158.3 | - | - | - | - | - | 0.00% |
| Housing and development | 948.4 | - | - | - | - | - | 0.00% |
| Total expenditures/expenses | 1,106.7 | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (74.3) | - | - | - | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | (21.3) | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (74.3) | (21.3) | - | - | - | - | 0.00% |
| Beginning Fund Balance | 95.7 | 21.3 | - | - | - | - | 0.00% |
| Ending Fund Balance | 21.3 | - | - | - | - | - | 0.00% |

The Hotel/Motel Tax Fund accounted for funds received for taxes on lodging and used for promotion of tourism and economic development. State law requires that 40% of the tax be used for promotion of tourism. In previous years, the remaining funds were allocated based on an intergovernmental agreement between Lowndes County and the City of Valdosta. For fiscal year 2008, the Industrial Authority began receiving a dedicated millage and was removed from the fund. The Arts Commission was added during that year. In January 2008, the City of Valdosta began collecting their portion of the accommodation excise tax. In January 2009, the City of Hahira began collecting their own portion. For fiscal year 2009, these funds have been transferred to the Special services Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Hotel/Motel | | | | | | | |
| Other services and charges | 308,712 | 60,172 | - | 5,989 | - | - | 0.00% |
| Transfers Out | 149,063 | 278,987 | 1,000,000 | 26,626 | 1,000,000 | 1,000,000 | 0.00% |
| Total Hotel/Motel | 512,200 | 197,101 | - | 401,812 | - | - | 0.00% |
| | 969,975 | 529,259 | 1,000,000 | 434,427 | 1,000,000 | 1,000,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Intergovernmental Grants - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 636.8 | 732.3 | 501.3 | 922.1 | 501.3 | 92.3 | (81.58)% |
| Total Revenues | 636.8 | 732.3 | 501.3 | 922.1 | 501.3 | 92.3 | (81.58)% |
| Expenditures/Expenses | | | | | | | |
| Judicial | 88.4 | 91.2 | 89.9 | 90.2 | 91.0 | 92.3 | 2.66% |
| Public safety | 15.3 | 283.9 | - | 545.1 | - | - | 0.00% |
| Health and welfare | 234.7 | 80.5 | 93.9 | 81.5 | 95.3 | - | (100.00)% |
| Housing and development | 298.4 | 276.7 | 317.4 | 205.3 | 221.6 | - | (100.00)% |
| Total expenditures/expenses | 636.8 | 732.3 | 501.3 | 922.1 | 407.9 | 92.3 | (82.06)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | - | 93.4 | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | - | 93.4 | - | 0.00% |
| Beginning Fund Balance | - | - | - | - | - | - | 0.00% |
| Ending Fund Balance | - | - | - | - | 93.4 | - | 0.00% |

The Intergovernmental Grants Fund accounts for the receipt and disbursement of grant funds by program.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Intergovernmental Grants | | | | | | | |
| Personal services | 472,766 | 448,413 | 501,276 | 377,012 | 407,861 | 92,336 | (81.58)% |
| Other services and charges | - | 283,876 | - | 545,115 | - | - | 0.00% |
| Capital outlay | 163,996 | - | - | - | - | - | 0.00% |
| Total Intergovernmental Grants | 636,762 | 732,290 | 501,276 | 922,127 | 407,861 | 92,336 | (81.58)% |
| Positions: | | | | | | | |
| Alternative Dispute Resolution | | | | | | | |
| ADR Assistant Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| LODAC HUD Grant | | | | | | | |
| Center Facilitator | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |
| Part Time Program Aide | 4 | 2 | 2 | 2 | 2 | - | (100.00)% |
| Total Positions | 6 | 4 | 4 | 4 | 4 | - | (100.00)% |
| Airport Authority | | | | | | | |
| Custodian | 3 | 2 | 2 | 1 | 1 | - | (100.00)% |
| Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Maintenance Supervisor | 0 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Maintenance Worker | 2 | 2 | 1 | 1 | 1 | - | (100.00)% |
| Part Time Custodian | 0 | 1 | 1 | - | - | - | - |
| Secretary/Bookkeeper | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Positions | 7 | 8 | 7 | 5 | 5 | - | (100.00)% |

*Jail Operations - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 526.9 | 482.1 | 520.0 | 512.4 | 520.0 | 484.0 | (6.92)% |
| Miscellaneous | - | - | - | 12.4 | - | - | 0.00% |
| Total Revenues | 526.9 | 482.1 | 520.0 | 524.8 | 520.0 | 484.0 | (6.92)% |
| Expenditures/Expenses | | | | | | | |
| Public safety | 744.6 | 483.9 | 646.3 | 503.3 | 628.5 | 484.0 | (25.11)% |
| Total expenditures/expenses | 744.6 | 483.9 | 646.3 | 503.3 | 628.5 | 484.0 | (25.11)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (217.7) | (1.8) | (126.3) | 21.5 | (108.5) | - | 100.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (217.7) | (1.8) | (126.3) | 21.5 | (108.5) | - | 100.00% |
| Beginning Fund Balance | 219.6 | 1.8 | - | - | (126.3) | (126.3) | (100.00)% |
| Ending Fund Balance | 1.8 | - | (126.3) | 21.5 | (234.8) | (126.3) | 0.00% |

The Jail Operations Fund accounts for the expenditures incurred in staffing, maintenance and operations of the Lowndes County Jail. The funding comes from add on fines administered by the courts. As costs have increased, the fund balance has been nearly depleted. For FY 2008, a transfer was made to eliminate the deficit in fund balance and adjustments will be made during the 2009 and 2010 budgets.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Jail Operations | | | | | | | |
| Personal services | 42,651 | 44,148 | 43,762 | 46,193 | 43,502 | 45,005 | 2.84% |
| Supplies | 116,288 | - | 50,000 | 58,593 | 85,000 | 65,000 | 30.00% |
| Other services and charges | 542,310 | 439,764 | 552,500 | 374,124 | 500,000 | 373,995 | (32.31)% |
| Capital outlay | 43,387 | - | - | 24,380 | - | - | 0.00% |
| Total Jail Operations | 744,635 | 483,912 | 646,262 | 503,290 | 628,502 | 484,000 | (25.11)% |
| Positions: | | | | | | | |
| Custodian | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Jail Operations Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |

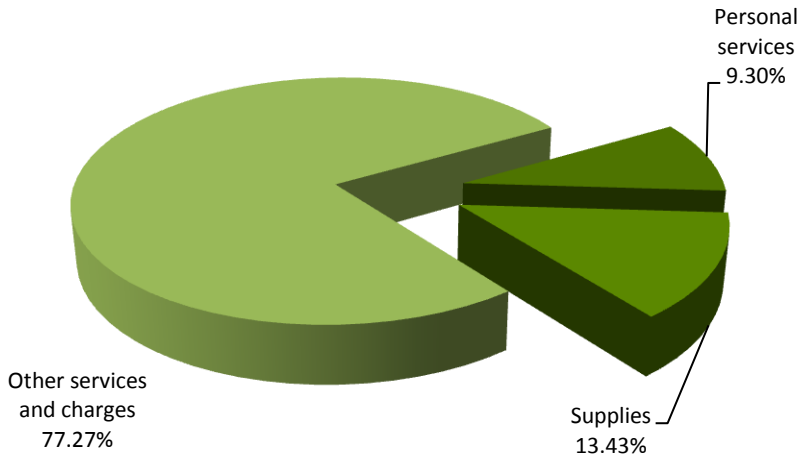



FIGURE 90 JAIL OPERATIONS - EXPENDITURES BY TYPE

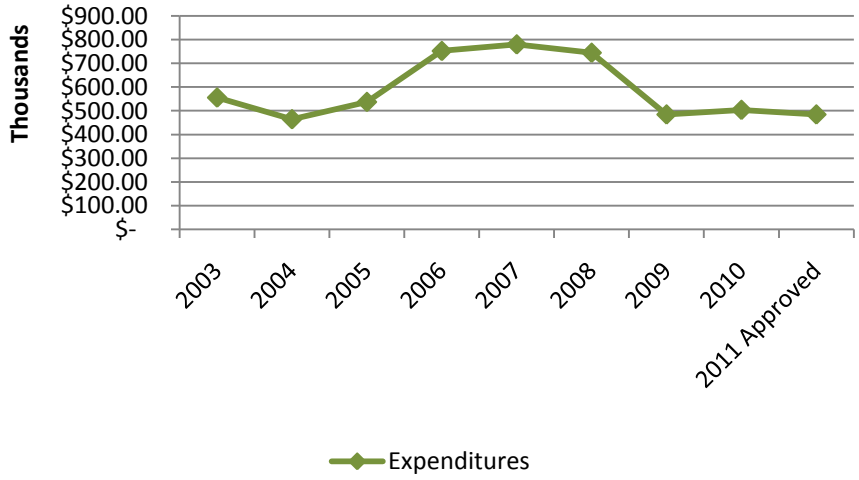



FIGURE 91 JAIL OPERATIONS - EXPENDITURE HISTORY

*Drug Abuse Treatment - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Fines and forfeitures | 261.0 | 186.4 | 206.0 | 198.7 | 206.0 | 185.0 | (10.19)% |
| Total Revenues | 261.0 | 186.4 | 206.0 | 198.7 | 206.0 | 185.0 | (10.19)% |
| Expenditures/Expenses | | | | | | | |
| Health and welfare | 347.3 | 353.3 | 284.3 | 253.8 | 347.5 | 185.0 | (34.92)% |
| Total expenditures/expenses | 347.3 | 353.3 | 284.3 | 253.8 | 347.5 | 185.0 | (34.92)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (86.3) | (166.9) | (78.3) | (55.1) | (141.5) | - | 100.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (86.3) | (166.9) | (78.3) | (55.1) | (141.5) | - | 100.00% |
| Beginning Fund Balance | (167.8) | (254.1) | (421.0) | (421.0) | (499.3) | (499.3) | 18.60% |
| Ending Fund Balance | (254.1) | 421.0) | (499.3) | (476.1) | (640.8) | (499.3) | 0.00% |

The Lowndes County Drug Action Council (LODAC) provides drug abuse treatment services. The office provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors as well as adults. LODAC is working with the courts and grant providers to address the deficit fund balance as well as controlling expenditures. This program was removed from the County's payroll and payables system and will receive a monthly check for its budgeted appropriation.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Drug Abuse Treatment | | | | | | | |
| Personal services | 311,829 | 318,227 | 260,301 | 211,724 | 297,990 | - | (100.00)% |
| Supplies | 8,311 | 4,318 | 1,725 | 418 | 15,688 | - | (100.00)% |
| Other services and charges | 27,123 | 30,742 | 22,245 | 41,667 | 33,845 | 185,000 | 731.65% |
| Total Drug Abuse Treatment | 347,263 | 353,287 | 284,271 | 253,809 | 347,523 | 185,000 | (34.92)% |
| Positions: | | | | | | | |
| Executive Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Temporary Interim Director | - | - | - | 1 | 1 | - | 0.00% |
| Office Manager | 1 | 1 | - | 1 | 1 | - | 0.00% |
| PT Substance Abuse Counselor | 2 | 2 | 1 | 2 | 2 | - | (100.00)% |
| Program Aide | - | 1 | - | - | - | - | 0.00% |
| Program Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Substance Abuse Counselor | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |
| Total Positions | 7 | 8 | 5 | 8 | 8 | - | (100.00)% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 607.6 | 579.3 | 522.0 | 552.7 | 522.0 | 522.0 | 0.00% |
| Charges for services | 1,942.5 | 1,826.5 | 1,645.0 | 1,838.7 | 1,645.0 | 1,875.0 | 13.98% |
| Investment income | 0.3 | 0.3 | - | - | - | - | 0.00% |
| Miscellaneous | 20.9 | 19.2 | 20.0 | 20.9 | 20.0 | 20.0 | 0.00% |
| Total Revenues | 2,571.0 | 2,425.2 | 2,187.0 | 2,412.3 | 2,187.0 | 2,417.0 | 10.52% |
| Expenditures/Expenses | | | | | | | |
| Public Safety | 2,681.6 | 2,561.7 | 2,530.7 | 2,659.7 | 2,901.7 | 2,654.9 | 4.91% |
| Total expenditures/expenses | 2,681.6 | 2,561.7 | 2,530.7 | 2,659.7 | 2,901.7 | 2,654.9 | 4.91% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (110.6) | (136.5) | (343.7) | (246.4) | (714.7) | (237.9) | 30.78% |
| Other Sources and Uses | | | | | | | |
| Transfers In | 110.2 | 6.2 | 3.2 | - | 3.2 | 237.9 | 7,334.47% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (0.4) | (130.3) | (340.5) | (246.4) | (711.5) | - | 100.00% |
| Beginning Fund Balance | - | (0.4) | (130.7) | (130.7) | (471.2) | (471.2) | 260.52% |
| Ending Fund Balance | (0.4) | (130.7) | (471.2) | (377.1) | (1,182.7) | (471.2) | 0.00% |

The Emergency Communications Fund is used to account for the operations of the 911 Center, the Sheriff's backup VHF radio system and the Public Safety Radio System, a state of the art 800 MHz system.

Goals (Commission Objective):

- To continue to reduce turnover rates for dispatchers (Efficient and effective local government)
- To maintain CALEA accreditation (Basic level of service to citizen)
- To provide advanced supervisory training to all supervisors (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of average daily calls for service | 508.71 | 528.67 | 530 | 550 |
| # of CALEA accredited agencies in the US | 35 | 35 | 35 | 35 |
| # of CALEA accredited agencies in Georgia | 2 | 2 | 2 | 2 |
| % of calls for fire | | 3.75% | 3.75% | 3.75% |
| % of calls for EMS | | 7.00% | 7.00% | 7.00% |
| % of calls for Valdosta Police Department | | 45.50% | 45.50% | 45.50% |
| % of calls for Sheriff's Office | | 35.75% | 35.75% | 35.75% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Emergency Operations | | | | | | | |
| Personal services | 1,506,704 | 1,631,086 | 1,633,880 | 1,727,646 | 1,853,149 | 1,773,800 | 8.56% |
| Supplies | 24,746 | 17,121 | 16,700 | 12,576 | 58,282 | 8,400 | (49.70)% |
| Other services and charges | 961,544 | 913,481 | 875,620 | 916,671 | 990,255 | 872,702 | (0.33)% |
| Capital outlay | 188,569 | - | 4,546 | 2,805 | - | - | (100.00)% |
| Total Emergency Operations | 2,681,563 | 2,561,688 | 2,530,746 | 2,659,697 | 2,901,686 | 2,654,902 | 4.91% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Positions: | | | | | | | |
| 911 Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Team Leader | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Operations Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| PT Telecom. Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| System Analyst | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Team Leader | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Telecommunications Officer | 10 | 12 | 11 | 11 | 11 | 11 | 0.00% |
| Telecommunications Specialist | 14 | 12 | 13 | 13 | 13 | 13 | 0.00% |
| Training Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 38 | 38 | 38 | 38 | 38 | 38 | 0.00% |

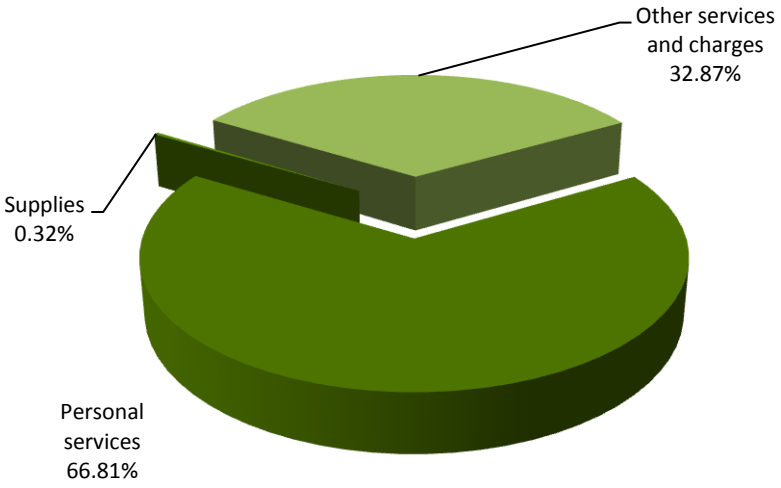



FIGURE 92 EMERGENCY TELECOMMUNICATIONS - EXPENDITURES BY TYPE

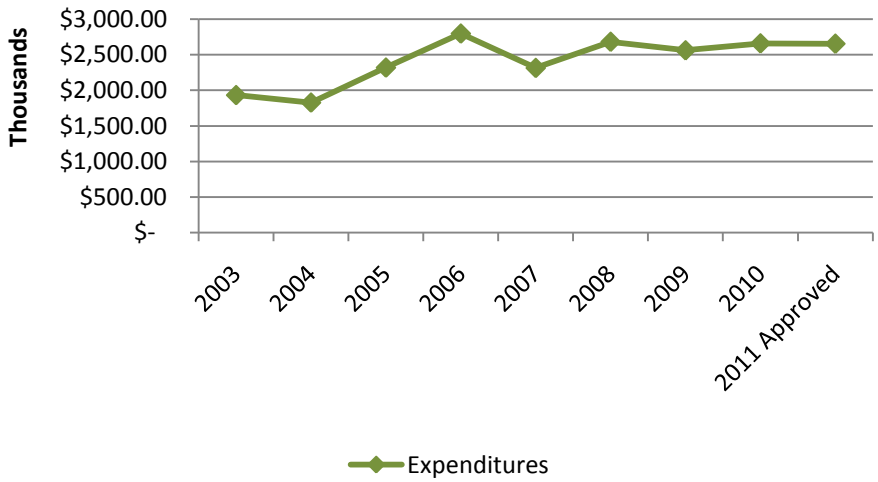



FIGURE 93 EMERGENCY TELECOMMUNICATIONS - EXPENDITURE HISTORY

*Victim/Witness - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 95.3 | 95.6 | 102.8 | 91.6 | 102.8 | 92.1 | (10.41)% |
| Fines and forfeitures | 169.3 | 146.1 | 159.0 | 152.3 | 159.0 | 148.0 | (6.92)% |
| Total Revenues | 264.7 | 241.7 | 261.8 | 243.9 | 261.8 | 240.1 | (8.29)% |
| Expenditures/Expenses | | | | | | | |
| Judicial | 228.5 | 231.1 | 229.9 | 233.8 | 230.9 | 224.7 | (2.26)% |
| Health and welfare | 58.0 | 58.0 | 58.0 | 58.0 | 58.0 | - | (100.00)% |
| Total expenditures/expenses | 286.5 | 289.1 | 287.9 | 291.8 | 288.9 | 224.7 | (21.95)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (21.8) | (47.4) | (26.1) | (47.9) | (27.1) | 15.4 | 159.00% |
| Other Sources and Uses | | | | | | | |
| Transfers In | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (21.8) | (47.4) | (26.1) | (47.9) | (27.1) | 15.4 | 159.00% |
| Beginning Fund Balance | (51.9) | (73.7) | (121.1) | (121.1) | (147.2) | (147.2) | (21.55)% |
| Ending Fund Balance | (73.7) | (121.1) | (147.2) | (169.0) | (120.1) | (131.8) | 10.46% |

Victim/Witness funds are administered by the courts and are to be used for victim services. The funds are allocated to the Office of the District Attorney who shares them with the Solicitor General's Office. In previous years, the monies were also shared with The Haven, a shelter for battered women. The agencies involved are working with the courts to bring fine monies back up and eliminate the deficit.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Victim/Witness | | | | | | | |
| Personal services | 65,242 | 72,810 | 68,471 | 74,430 | 68,095 | 70,143 | 2.44% |
| Supplies | 1,757 | 4,273 | 3,000 | 824 | 5,100 | 800 | (73.33)% |
| Other services and charges | 212,611 | 212,055 | 216,445 | 216,577 | 215,695 | 153,785 | (28.95)% |
| Capital outlay | 6,916 | - | - | - | - | - | 0.00% |
| Total Victim/Witness | 286,527 | 289,138 | 287,916 | 291,832 | 288,890 | 224,728 | (21.95)% |
| Positions: | | | | | | | |
| Solicitor General | | | | | | | |
| PT Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Victim Advocate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | - | 3,764.9 | 3,615.0 | 3,570.3 | 3,615.0 | 3,645.0 | 0.83% |
| Licenses and permits | - | 112.6 | 116.0 | 114.6 | 116.0 | 106.5 | (8.19)% |
| Charges for services | - | 36.3 | 30.0 | 27.4 | 30.0 | 25.0 | (16.67)% |
| Total Revenues | - | 3,913.8 | 3,761.0 | 3,712.3 | 3,761.0 | 3,776.5 | 0.41% |
| Expenditures/Expenses | | | | | | | |
| General government | - | 60.6 | 63.0 | 77.2 | 63.0 | 470.5 | 646.97% |
| Public Safety | - | 2,300.1 | 2,571.1 | 2,316.2 | 2,391.7 | 1,846.8 | (28.17)% |
| Public Works | - | 127.8 | 135.3 | 121.7 | 137.9 | 96.7 | (28.51)% |
| Housing and development | - | 943.1 | 991.6 | 875.7 | 1,055.2 | 982.6 | 0.11% |
| Total expenditures/expenses | - | 3,431.6 | 3,761.0 | 3,390.7 | 3,647.8 | 3,396.7 | (9.69)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | 482.2 | - | 321.6 | 113.2 | 379.8 | 100.00% |
| Other Sources and Uses | | | | | | | |
| Transfers In | - | 21.3 | - | - | - | - | 0.00% |
| Transfers Out | - | (360.0) | - | (435.0) | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | 143.5 | - | (113.4) | 113.2 | 379.8 | 100.00% |
| Beginning Fund Balance | - | - | 143.5 | 143.5 | 143.5 | 143.5 | 0.00% |
| Ending Fund Balance | - | 143.5 | 143.5 | 30.1 | 256.7 | 523.3 | 264.67% |

The Special Services Fund was created for fiscal year 2009 to account for revenues that are derived primarily from unincorporated areas of Lowndes County and expenditures that benefit primarily the unincorporated areas of Lowndes County. A number of services that were previously accounted for in the General Fund were moved as well as the remains of the accommodation excise tax.

South Georgia RDC – This division accounts for the dues paid to the South Georgia RDC. Per statute, all governments are required to be members of a local RDC.

- Fire/Rescue – This division accounts for expenditures related to the provision of fire protection in the unincorporated areas of Lowndes County through nine consolidated volunteer fire stations.
- Mosquito Control – This division is responsible for education of citizens and distribution of larvacide and adultacide to control the mosquito population.
- Tourism Authority – The Tourism Authority currently receives 40% of the proceeds of the accommodation excise tax. In January 2008, the City of Valdosta elected to collect the proceeds from lodging facilities within their city limits. In January 2009, the City of Hahira passed a like resolution.
- Airport Authority – The Airport Authority received funding from the Accommodation Excise Tax per intergovernmental agreement between the City of Valdosta and Lowndes County. The enabling legislation requires a 50/50 funding agreement between the City and County. In January 2008, when the City elected to collect their portion of the accommodation excise tax, Lowndes County's share was moved to the Special Services Fund since the County's share must come from unincorporated only revenues.
- County Planner – The Division of the County Planner was created in fiscal year 2008 to account for the County's in-house Planner. This division is responsible for performing the duties previously performed by the staff at the South Georgia RDC.

- Planning – The Planning Division accounts for the additional support services that are provided to the County Planner by the South Georgia RDC staff and for the operations of the Greater Lowndes Planning Commission. The GLPC examines requests for variances, special exceptions and zoning changes and makes recommendations to the Board of Commissioners.
- VALOR/GIS – The Valdosta Lowndes Regional Geographic Information System (VALOR/GIS) is responsible for capturing and maintaining data which is tied to map locations. The department can produce maps from their offices in the South Georgia RDC building and have an extensive mapping web-site.
- Zoning –This division was previously a joint department with the City of Valdosta and City of Hahira. During fiscal year 2007, the County terminated the agreement and each government created their own Zoning departments.

Goals (Commission Objectives):

- To add one new fire station <Fire/Rescue> (Basic level of service to citizen)
- To purchase two new pieces of equipment <Fire/Rescue> (Basic level of service to citizen)
- To achieve 24/7 operation at one station with paid personnel <Fire/Rescue> (Basic level of service to citizen; Efficient and effective local government)
- To perform a minimum of 16 hours of training annually <Mosquito Control> (Basic level of service to citizen; Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% <Mosquito Control> (Basic level of service to citizen; Efficient and effective local government)
- To complete work orders within 15 days <Mosquito Control> (Basic level of service to citizen; Efficient and effective local government)
- To audit 10% of tax districts annually <County Planner> (Basic level of service to citizen)
- To ensure proper coordination of program by incorporating new ordinances into the Unified Land Development Code <County Planner> (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of calls received | | | | |
| 8am to 5pm | 707 | 978 | 968 | 1,000 |
| 5pm to 12am | 540 | 718 | 667 | 675 |
| 12am to 8am | 173 | 258 | 281 | 300 |
| # of volunteers responding to calls | | | | |
| 8am to 5pm | 5.04 | 5.12 | 6 | 6 |
| 5pm to 12am | 5.33 | 5.64 | 6 | 6 |
| 12am to 8am | 4.76 | 4.71 | 6 | 6 |
| # of cases of West Nile Virus in Georgia | 50 | 4 | 4 | 4 |
| # of rezoning requests | 37 | 11 | 20 | 15 |
| # of pre-applications | 87 | 26 | 88 | 50 |
| # of minor subdivisions | 40 | 41 | 21 | 20 |
| # of subdivisions | 19 | 7 | 3 | 2 |
| # of Zoning Board of Appeals cases | 12 | 1 | 17 | 5 |
| # of vested rights cases | 3 | 3 | - | - |
| # of DRIs | 7 | 2 | - | 2 |
| # of Zoning approvals for residential dvlp. | 805 | 1,575 | 800 | 500 |
| # of business occupation apps. reviewed | 248 | 386 | 300 | 300 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Special Services | | | | | | | |
| Personal services | - | 1,097,828 | 1,445,722 | 1,455,170 | 1,419,408 | 1,451,426 | 0.39% |
| Supplies | - | 55,942 | 84,270 | 55,095 | 130,640 | 112,140 | 33.07% |
| Other services and charges | - | 2,105,029 | 2,231,008 | 1,880,430 | 2,067,745 | 1,833,152 | (17.83)% |
| Capital outlay | - | 172,753 | - | - | 30,000 | - | 0.00% |
| Transfers out | - | 360,005 | - | 435,000 | - | - | 0.00% |
| Total Special Services | - | 3,791,557 | 3,761,000 | 3,825,695 | 3,647,793 | 3,396,718 | (9.69)% |
| Positions: | | | | | | | |
| Fire/Rescue | | | | | | | |
| Administrative Assistant | - | 1 | 1 | 1 | 1 | - | (100.00)% |
| Code Enforcement Officer | - | 1 | 1 | - | - | - | (100.00)% |
| Fire Chief | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Fire Marshall | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Fire/Enforcement Inspector | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Firefighter/EMT | - | 1 | - | - | - | - | 0.00% |
| Firefighter/First Responder | - | 7 | 9 | 9 | 12 | 9 | 0.00% |
| Sergeant | - | - | 3 | 3 | 6 | 3 | 0.00% |
| Training Officer | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Zoning/Enforcement Officer | - | 2 | 2 | 3 | 3 | 3 | 50.00% |
| Total Positions | - | 16 | 20 | 20 | 26 | 19 | (5.00)% |
| Mosquito Control | | | | | | | |
| Mosquito Control Technician | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Planner | | | | | | | |
| Administrative Assistant | - | - | - | - | 1 | - | 0.00% |
| County Planner | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Planner | - | - | - | - | - | 1 | 100.00% |
| Total Positions | - | 1 | 1 | 1 | 2 | 2 | 100.00% |
| Zoning | | | | | | | |
| Administrative Assistant | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Technician | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Zoning Administrator | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Positions | - | 3 | 3 | 3 | 3 | 3 | 0.00% |

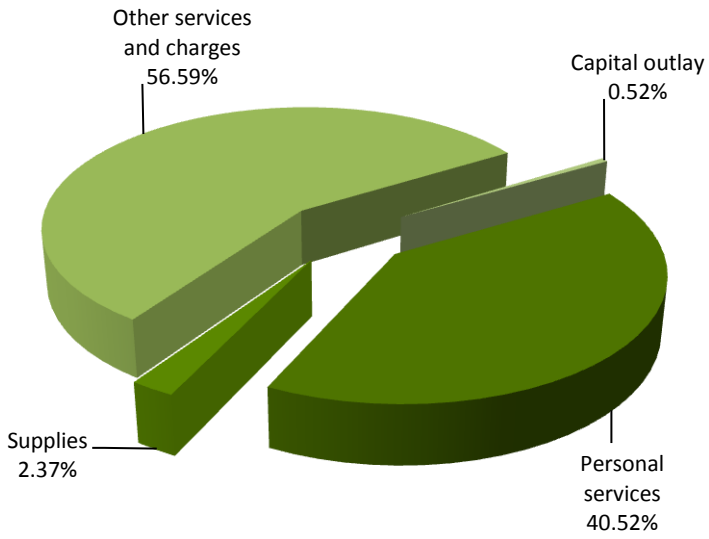



FIGURE 94 SPECIAL SERVICES - EXPENDITURES BY TYPE

*This page intentionally left blank.*

*CDBG CHIP Grant - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Total Revenues | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Total expenditures/expenses | 63.6 | 225.1 | 100.0 | 140.6 | 100.0 | 100.0 | 0.00% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | - | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | - | - | - | 0.00% |
| Beginning Fund Balance | - | - | - | - | - | - | 0.00% |
| Ending Fund Balance | - | - | - | - | - | - | 0.00% |

The Community Housing Initiative Program Grant provides assistance with rehabilitation and down payments to qualified applicants. The program is designed to assist low-income families with better housing.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| CDBG CHIP Grant | | | | | | | |
| Capital outlay | 63,597 | 225,108 | 100,000 | 140,621 | 100,000 | 100,000 | 0.00% |
| Total CDBG CHIP Grant | 63,597 | 225,108 | 100,000 | 140,621 | 100,000 | 100,000 | 0.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*SPLOST IV - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Investment income | 68.5 | 10.7 | 10.0 | 0.5 | 10.0 | - | (100.00)% |
| Total Revenues | 68.5 | 10.7 | 10.0 | 0.5 | 10.0 | - | (100.00)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 779.5 | 493.8 | 2,400.0 | 1,112.8 | 2,400.0 | 1,100.0 | (54.17)% |
| Total expenditures/expenses | 779.5 | 493.8 | 2,400.0 | 1,112.8 | 2,400.0 | 1,100.0 | (54.17)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (711.0) | (483.1) | (2,390.0) | (1,112.3) | (2,390.0) | (1,100.0) | 53.97% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (711.0) | (483.1) | (2,390.0) | (1,112.3) | (2,390.0) | (1,100.0) | 53.97% |
| Beginning Fund Balance | 2,334.5 | 1,623.5 | 1,140.4 | 1,140.4 | (1,249.6) | (1,249.6) | 0.00% |
| Ending Fund Balance | 1,623.5 | 1,140.4 | (1,249.6) | 28.1 | (3,639.6) | (2,349.6) | 88.03% |

The Special Purpose Local Option Sales Tax IV (SPLOST IV) accounts for revenues and expenditures relating to the County's fourth sales tax. All funds are collected and are currently being spent.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| SPLOST IV | | | | | | | |
| Capital outlay | 779,515 | 493,811 | 2,400,000 | 1,112,802 | 2,400,000 | 1,100,000 | (54.17)% |
| Total SPLOST IV | 779,515 | 493,811 | 2,400,000 | 1,112,802 | 2,400,000 | 1,100,000 | (54.17)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*SPLOST V - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | 12,059.0 | - | - | - | - | - | - |
| Intergovernmental | 755.4 | 488.9 | - | - | - | - | - |
| Investment income | 220.2 | 73.3 | 50.0 | 15.6 | 50.0 | 10.0 | (80.00)% |
| Total Revenues | 13,034.6 | 562.2 | 50.0 | 15.6 | 50.0 | 10.0 | (80.00)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 12,624.3 | 3,944.8 | 16,000.0 | 2,584.8 | 16,000.0 | 6,600.0 | (58.75)% |
| Total expenditures/expenses | 12,624.3 | 3,944.8 | 16,000.0 | 2,584.8 | 16,000.0 | 6,600.0 | (58.75)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 410.3 | (3,382.6) | (15,950.0) | (2,569.2) | (15,950.0) | (6,590.0) | 58.68% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | (3,932.9) | (1,093.1) | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (3,522.6) | (4,457.7) | (15,950.0) | (2,569.2) | (15,950.0) | (6,590.0) | 58.68% |
| Beginning Fund Balance | 16,690.1 | 13,167.5 | 8,709.8 | 8,709.8 | (7,240.2) | (7,240.2) | 183.13% |
| Ending Fund Balance | 13,167.5 | 8,709.8 | (7,240.2) | 6,140.6 | (23,190.2) | (16,830.2) | 332.45% |

The Special Purpose Local Option Sales Tax V (SPLOST V) accounts for revenues and expenditures relating to the County's fifth sales tax. All funds are collected and are currently being spent.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| SPLOST V | | | | | | | |
| Capital outlay | 12,624,302 | 3,944,821 | 16,000,000 | 2,584,800 | 16,000,000 | 6,600,000 | (58.75)% |
| Transfers out | 3,932,869 | 1,093,116 | - | - | - | - | - |
| Total SPLOSTIV | 16,557,171 | 5,037,937 | 16,000,000 | 2,584,800 | 16,000,000 | 6,600,000 | (58.75)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Investment income | 488.4 | 119.0 | 100.0 | 97.4 | 100.0 | - | (100.00)% |
| Miscellaneous | 42,979.7 | - | - | - | - | - | 0.00% |
| Total Revenues | 43,468.1 | 119.0 | 100.0 | 97.4 | 100.0 | - | (100.00)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 12,917.4 | 17,857.2 | 8,000.0 | 20,098.9 | 8,000.0 | - | (100.00)% |
| Total expenditures/expenses | 12,917.4 | 17,857.2 | 8,000.0 | 20,098.9 | 8,000.0 | - | (100.00)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 30,550.7 | (17,468.2) | (7,900.0) | (20,001.5) | (7,900.0) | - | (100.00)% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | 30,550.7 | (17,468.2) | (7,900.0) | (20,001.5) | (7,900.0) | - | (100.00)% |
| Beginning Fund Balance | 11,245.2 | 41,795.9 | 24,327.7 | 24,327.7 | 16,427.7 | 16,427.7 | (32.47)% |
| Ending Fund Balance | 41,795.9 | 24,327.7 | 16,427.7 | 4,326.2 | 8,527.7 | 16,427.7 | 0.00% |

This division is used to account for the construction of the Judicial/Administrative Complex and the Jail Expansion. The Judicial/Administrative Complex was built in two phases. General obligations bonds were issued for the first phase. Revenue bonds tied to SPLOST VI were issued to complete the project as well as for expansion of the jail.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Judicial/Administrative - Jail | | | | | | | |
| Capital outlay | 12,917,366 | 17,857,192 | 8,000,000 | 20,098,923 | 8,000,000 | - | (100.00)% |
| Total Judicial/Admin – Jail | 12,917,366 | 17,857,192 | 8,000,000 | 20,098,923 | 8,000,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*SPLOST VI - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | 6,547.1 | 12,621.1 | 13,315.0 | 12,094.6 | 13,315.0 | 13,315.0 | 0.00% |
| Intergovernmental | - | 339.9 | - | 624.5 | - | - | 0.00% |
| Investment income | 9.0 | 34.8 | 40.0 | 4.9 | 40.0 | - | (100.00)% |
| Total Revenues | 6,556.2 | 12,995.8 | 13,355.0 | 12,724.1 | 13,355.0 | 13,315.0 | (0.30)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 150.0 | 16,936.6 | 14,860.0 | 16,439.4 | 14,860.0 | 9,000.0 | (39.43)% |
| Total expenditures/expenses | 150.0 | 16,936.6 | 14,860.0 | 16,439.4 | 14,860.0 | 9,000.0 | (39.43)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 6,406.2 | (3,940.8) | (1,505.0) | (3,715.3) | (1,505.0) | 4,315.0 | 386.71% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | (2,264.2) | - | (2,369.0) | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | 6,406.2 | (6,205.0) | (1,505.0) | (6,084.3) | (1,505.0) | 4,315.0 | 386.71% |
| Beginning Fund Balance | - | 6,406.2 | 201.2 | 201.2 | (1,303.8) | (1,303.8) | 748.01% |
| Ending Fund Balance | 6,406.2 | 201.2 | (1,303.8) | (5,883.4) | (2,808.8) | 3,011.2 | 330.96% |

The Special Purpose Local Option Sales Tax VI (SPLOST VI) accounts for revenues and expenditures relating to the County's current sales tax. The tax was approved via referendum in September 2007 and will run through December 2013. Unlike previous sales taxes, SPLOST VI only shows Lowndes County's portion of the tax.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| SPLOST VI | | | | | | | |
| Capital outlay | 149,995 | 8,800,950 | 14,860,000 | 8,162,542 | 14,860,000 | 9,000,000 | (39.43)% |
| Debt service | - | 8,135,700 | - | 8,276,900 | - | - | 0.00% |
| Transfers out | - | 2,264,240 | - | 2,368,975 | - | - | 0.00% |
| Total SPLOST VI | 149,995 | 19,200,889 | 14,860,000 | 18,808,417 | 14,860,000 | 9,000,000 | (39.43)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*CDBG – EIP Grant - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Total Revenues | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Expenditures/Expenses | | | | | | | |
| Housing and development | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Total expenditures/expenses | 473.0 | - | 100.0 | 11.0 | 100.0 | - | (100.00)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | - | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | - | - | - | 0.00% |
| Beginning Fund Balance | - | - | - | - | - | - | 0.00% |
| Ending Fund Balance | - | - | - | - | - | - | 0.00% |

This fund accounts for a capital project funded by a Community Development Block Grant awarded to the Industrial Authority for the Martin's Famous Pastry project.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| CDBG EIP Grant | | | | | | | |
| Capital outlay | 473,000 | - | 100,000 | 11,000 | 100,000 | - | (100.00)% |
| Total CDBG EIP Grant | 473,000 | - | 100,000 | 11,000 | 100,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Intergovernmental | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total Revenues | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Expenditures/Expenses | | | | | | | |
| Housing and development | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Total expenditures/expenses | 358.7 | 242.2 | 600.0 | 31.9 | 600.0 | - | (100.00)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | - | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers Out | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | - | - | - | 0.00% |
| Beginning Fund Balance | - | - | - | - | - | - | 0.00% |
| Ending Fund Balance | - | - | - | - | - | - | 0.00% |

This fund accounts for a capital project funded by a Community Development Block Grant awarded to the Industrial Authority for the Martin's Famous Pastry project.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| CDBG EIP Grant | | | | | | | |
| Capital outlay | 473,000 | - | 100,000 | 11,000 | 100,000 | - | (100.00)% |
| Total CDBG EIP Grant | 473,000 | - | 100,000 | 11,000 | 100,000 | - | (100.00)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*This page intentionally left blank.*

*Water/Sewer - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 3,266.5 | 3,228.1 | 3,645.0 | 4,528.9 | 3,666.0 | 3,909.0 | 7.24% |
| Miscellaneous | 509.3 | 411.8 | 380.0 | 549.9 | 380.0 | 480.0 | 26.32% |
| Total Revenues | 3,775.8 | 3,639.9 | 4,025.0 | 5,078.9 | 4,046.0 | 4,389.0 | 9.04% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 3,489.9 | 3,665.4 | 3,555.0 | 3,690.4 | 3,895.1 | 3,147.5 | (11.46)% |
| Total expenditures/expenses | 3,489.9 | 3,665.4 | 3,555.0 | 3,690.4 | 3,895.1 | 3,147.5 | (11.46)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 285.9 | (25.5) | 470.0 | (1,388.5) | 150.9 | 1,241.5 | 164.15% |
| Other Sources and Uses | | | | | | | |
| Transfers In | 3,932.9 | 3,357.4 | - | 2,369.0 | - | - | 0.00% |
| Non Operating | | | | | | | |
| Revenues | 71.2 | 30.9 | 25.0 | 6.1 | 25.0 | - | (100.00)% |
| Expenses | (640.3) | (493.3) | (495.0) | (477.7) | (495.0) | (495.0) | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | 3,649.7 | 2,869.5 | - | 508.9 | (319.1) | 746.5 | 100.00% |
| Beginning Fund Equity | 20,908.5 | 24,558.1 | 27,427.7 | 27,427.7 | 27,427.7 | 27,427.7 | 0.00% |
| Ending Fund Equity | 24,558.1 | 27,427.7 | 27,427.7 | 27,936.6 | 27,108.6 | 28,174.2 | (27.22)% |

The Water/Sewer Division provides infrastructure improvements and additions funded through SPLOST, provides customer services, treats and distributes water and collects, transmits and treats wastewater in areas of unincorporated Lowndes County. This division was affected by the freeze on positions.

Goals (Commission Objectives):

- To complete Bemiss water line extension (Basic level of service to citizen)
- To relocate to a centralized office (Basic level of service to citizen)
- To grow customer base by 10% annually (Basic level of service to citizen)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of gallons consumed daily (average) | 6,738 | 1,908 | 1,700 | 1,700 |
| # of gallons treated daily (average) | 1,076 | 47 | 43 | 40 |
| # of miles of water mains | 155 | 175 | 175 | 175 |
| # of fire hydrants | 1,236 | 1,260 | 1,260 | 1,260 |
| Storage capacity (thousands of gallons) | 3,160 | 3,160 | 3,160 | 3,160 |
| # of miles of sanitary sewer | 154 | 170 | 170 | 170 |
| Treatment capacity (thousands of gallons) | 2,500 | 2,500 | 2,500 | 2,500 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Water/Sewer | | | | | | | |
| Personal services | 655,444 | 698,365 | 681,046 | 893,541 | 901,281 | 886,484 | 30.17% |
| Supplies | 330,891 | 329,636 | 284,700 | 297,555 | 430,500 | 271,000 | (4.81)% |
| Other services and charges | 2,503,612 | 2,637,357 | 2,515,122 | 2,491,876 | 2,355,787 | 1,990,040 | (20.88)% |
| Capital outlay | - | - | 74,132 | 7,387 | 207,500 | - | (100.00)% |
| Non Operating | 640,348 | 493,267 | 495,000 | 477,694 | 495,000 | 495,000 | 0.00% |
| Total Water/Sewer | 4,130,295 | 4,158,625 | 4,050,000 | 4,168,053 | 4,390,068 | 3,642,524 | (10.06)% |
| Positions: | | | | | | | |
| Customer Service Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Customer Service Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Principal Utilities Inspector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Utility Maintenance Worker | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Utilities Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Utilities Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Utilities Maintenance Worker | 1 | 1 | 2 | 2 | 2 | 2 | 0.00% |
| Utilities Service Worker | 7 | 7 | 7 | 10 | 10 | 9 | 28.57% |
| Total Positions | 14 | 14 | 16 | 19 | 19 | 18 | 12.50% |

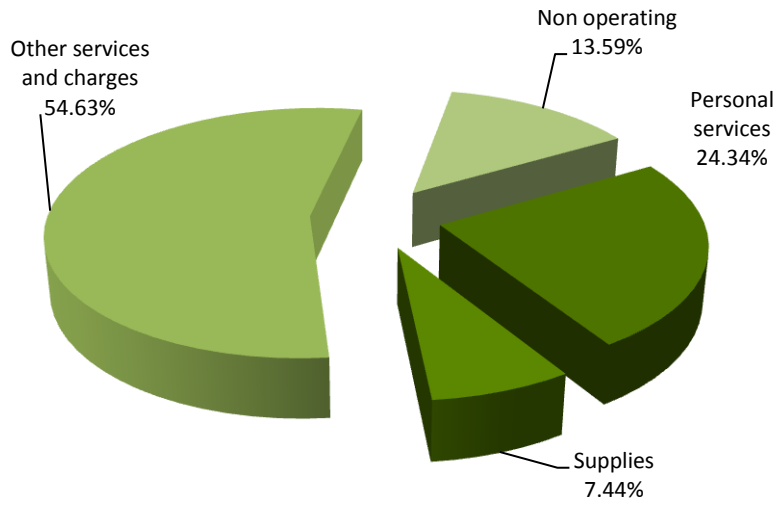



FIGURE 95 WATER SEWER - EXPENDITURES BY TYPE

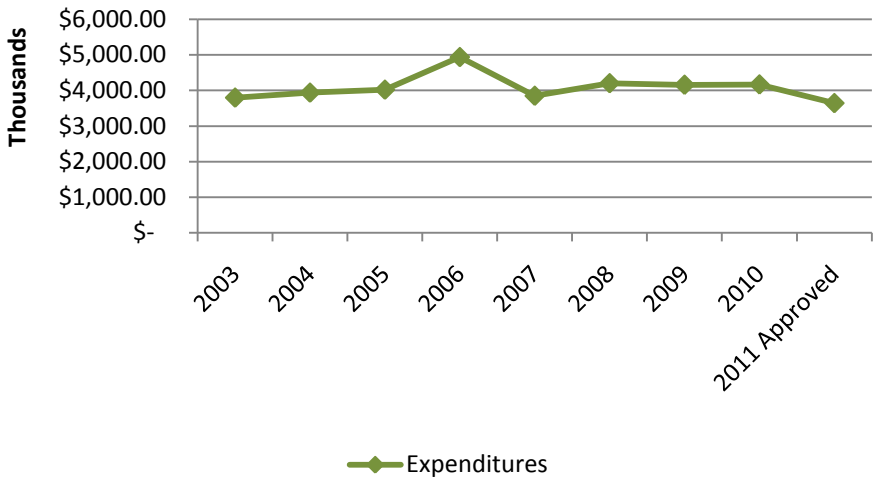



FIGURE 96 WATER SEWER - EXPENDITURE HISTORY

*Landfill - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Miscellaneous | 50.0 | 462.8 | 370.0 | 624.2 | 370.0 | 550.0 | 48.65% |
| Total Revenues | 50.0 | 462.8 | 370.0 | 624.2 | 370.0 | 550.0 | 48.65% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 26.5 | 165.4 | 225.5 | 133.4 | 195.5 | 105.7 | (53.12)% |
| Total expenditures/expenses | 26.5 | 165.4 | 225.5 | 133.4 | 195.5 | 105.7 | (53.12)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 23.5 | 297.4 | 144.5 | 490.8 | 174.5 | 444.3 | 207.47% |
| Other Sources and Uses | | | | | | | |
| Transfers out | (618.0) | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | (622.0) | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (594.5) | (324.6) | 144.5 | 499.5 | 174.5 | 444.3 | 207.47% |
| Beginning Fund Equity | 995.1 | 400.6 | 76.0 | 76.0 | 220.5 | 220.5 | 190.13% |
| Ending Fund Equity | 400.6 | 76.0 | 220.5 | 575.5 | 395.0 | 664.8 | 201.50% |

The landfill fund accounts for those costs incurred in maintaining and monitoring the County's closed landfill. Revenues received are host fees for the Veolia Pecan Row Landfill. The County is looking for a way to address the host fee and the increasing fund balance.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Landfill | | | | | | | |
| Supplies | - | 386 | 200 | 14 | 200 | 200 | 0.00% |
| Other services and charges | 26,461 | 121,507 | 110,250 | 75,027 | 110,250 | 80,500 | (26.98)% |
| Capital outlay | - | 43,458 | 115,000 | 58,380 | 85,000 | 25,000 | (78.26)% |
| Transfers out | 618,000 | - | - | - | - | - | - |
| Non Operating | - | 622,000 | - | - | - | - | - |
| Total Landfill | 644,461 | 787,351 | 225,450 | 133,421 | 195,450 | 105,700 | (53.12)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

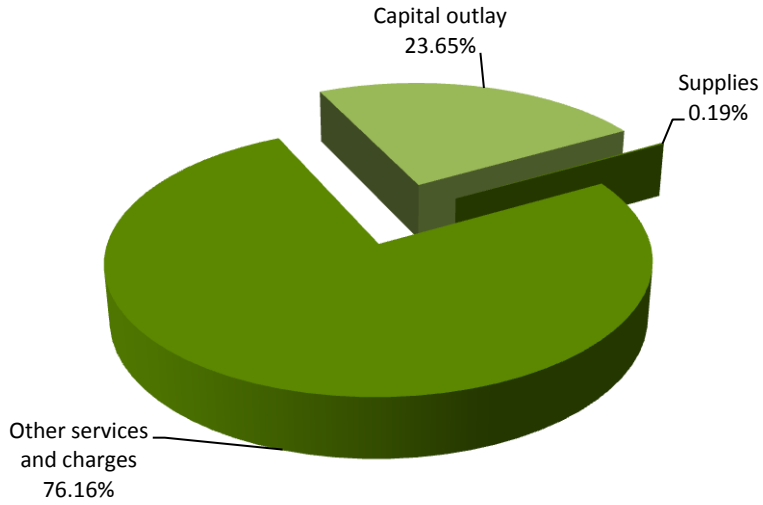



FIGURE 97 LANDFILL – EXPENDITURES BY TYPE

*Street Lighting - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 157.4 | 170.7 | 165.0 | 189.2 | 165.0 | 190.0 | 15.15% |
| Total Revenues | 157.4 | 170.7 | 165.0 | 189.2 | 165.0 | 190.0 | 15.15% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 266.7 | 228.8 | 210.0 | 278.1 | 242.8 | 252.0 | 20.02% |
| Total expenditures/expenses | 266.7 | 228.8 | 210.0 | 278.1 | 242.8 | 252.0 | 20.02% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (109.3) | (58.1) | (45.0) | (88.9) | (77.8) | (62.0) | 37.78% |
| Other Sources and Uses | | | | | | | |
| Transfers out | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (109.3) | (58.1) | (45.0) | (88.9) | (77.8) | (62.0) | 37.78% |
| Beginning Fund Equity | (109.3) | - | (58.1) | (58.1) | (103.1) | (103.1) | 77.45% |
| Ending Fund Equity | - | (58.1) | (103.1) | (147.0) | (180.9) | (165.1) | 60.14% |

The Street Lighting Districts Division accounts for the collection of assessments from property owners for special tax lighting districts and for the expenses associated with those districts. Street lighting districts may be by covenant or by petition. A change in the ordinance in fiscal year 2008 should address the deficit fund balance.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Street Lighting | | | | | | | |
| Other services and charges | 266,749 | 228,778 | 210,000 | 278,128 | 242,801 | 252,040 | 20.02% |
| Total Street Lighting | 266,749 | 228,778 | 210,000 | 278,128 | 242,801 | 252,040 | 20.02% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Sanitation - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 95.2 | 75.6 | 1,260.0 | 578.8 | 1,260.0 | 996.8 | (20.89% |
| Miscellaneous | - | 11.2 | - | - | - | - | - |
| Total Revenues | 95.2 | 86.8 | 1,260.0 | 578.8 | 1,260.0 | 996.8 | (20.89)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 1,176.2 | 1,069.0 | 1,260.0 | 1,013.5 | 1,456.9 | 996.8 | (20.89)% |
| Total expenditures/expenses | 1,176.2 | 1,069.0 | 1,260.0 | 1,013.5 | 1,456.9 | 996.8 | (20.89)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (1,081.0) | (982.2) | - | (434.7) | (196.9) | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers in | 1,014.6 | 982.0 | - | 435.0 | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (66.4) | - | - | 0.3 | (196.9) | - | 0.00% |
| Beginning Fund Equity | 66.5 | - | - | - | - | - | 0.00% |
| Ending Fund Equity | - | - | - | 0.3 | - | - | 0.00% |

The Sanitation fund is responsible for the operations and maintenance of the recycling centers, the transportation of non-recyclables to landfills and the collection site maintenance. The fund was moved from the General Fund in fiscal year 2007. The Board has been studying a fee based solid waste management program and implemented on effective July 2009. This division was affected by the freeze on positions.

Goals (Commission Objectives):

- To implement a fee based system for solid waste management (Basic level of service to citizen)
- To provide at least 16 hours of training to personnel annually (Basic level of service to citizen; Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of tons of glass | 13.73 | - | - | - |
| # of tons of paper | 124.63 | 88.39 | 85 | 85 |
| # of tons of plastic | 124.63 | 219.08 | 210 | 200 |
| # of tons of scrap metal | 1,373.17 | 1,335.77 | 1300 | 1300 |
| # of tons of household waste | 12,956.84 | 13,283.84 | 12,500 | 12,000 |
| # of tons of yard waste | 1,258.0 | 1,410.0 | 1200 | 1100 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Sanitation | | | | | | | |
| Personal services | 623,022 | 628,625 | 646,789 | 570,875 | 604,549 | 521,343 | (19.40)% |
| Supplies | 3,724 | 25,834 | 37,800 | 32,584 | 97,300 | 31,800 | (15.87)% |
| Other services and charges | 541,437 | 414,530 | 371,958 | 410,019 | 506,498 | 443,668 | 19.28% |
| Capital outlay | 8,025 | - | 203,453 | - | 248,568 | - | (100.00)% |
| Total Sanitation | 1,176,208 | 1,068,989 | 1,260,000 | 1,013,478 | 1,456,915 | 996,811 | (20.89)% |
| Positions: | | | | | | | |
| Part Time Recycling Attendant | 7 | 7 | 8 | 8 | 8 | 4 | (50.00)% |
| Recycling Attendant | 10 | 10 | 10 | 10 | 10 | 8 | (20.00)% |
| Sanitation Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Solid Waste Equipment Operator | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Temporary Recycling Attendant | 2 | - | - | - | - | - | 0.00% |
| Total Positions | 24 | 22 | 23 | 23 | 23 | 17 | (26.09)% |

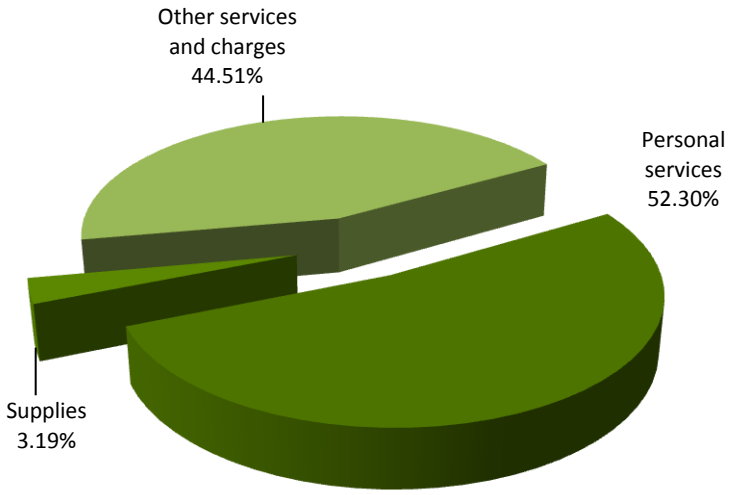



FIGURE 98 SANITATION - EXPENDITURES BY TYPE

*Equipment Maintenance - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 556.6 | 744.5 | 649.9 | 668.0 | 649.9 | 409.6 | (36.97)% |
| Miscellaneous | - | 26.4 | - | - | - | - | 0.00% |
| Total Revenues | 556.6 | 770.9 | 649.9 | 668.0 | 649.9 | 409.6 | (36.97)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 521.9 | 650.9 | 649.9 | 782.3 | 714.9 | 409.6 | (36.97)% |
| Total expenditures/expenses | 521.9 | 650.9 | 649.9 | 782.3 | 714.9 | 409.6 | (36.97)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | 34.7 | 120.0 | - | (114.3) | (65.0) | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers in | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | 34.7 | 120.0 | - | (114.3) | (65.0) | - | 0.00% |
| Beginning Fund Equity | 3.8 | 38.5 | 158.5 | 158.5 | 158.5 | 158.5 | 0.00% |
| Ending Fund Equity | 38.5 | 158.5 | 158.5 | 44.2 | 93.5 | 158.5 | 0.00% |

The Equipment Maintenance fund is made up of two divisions. This division was affected by the reduction in force.

- Maintenance Shop – accounts for the costs incurred in operating and maintaining the equipment shop which provides maintenance work for all county vehicles and equipment as well as some outside agencies.
- Fuel Center – accounts for the costs incurred in operating and maintaining the County's centralized fuel center.

Goals (Commission Objectives):

- To maintain EVT certification on all mechanics (Efficient and effective local government)
- To utilize community service workers for detailing vehicles and equipment (Basic level of service to citizen)
- To provide at least 16 hours of training annually (Efficient and effective local government)

| Performance Measures: | 2007 | 2008 | 2009 | 2010 Est. |
|---|---|---|---|---|
| # of Sheriff's Office vehicles maintained | 169 | 194 | 220 | 200 |
| # of Fire vehicles maintained | 56 | 55 | 59 | 60 |
| # of Fire pumpers maintained | 19 | 13 | 20 | 20 |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Equipment Maintenance | | | | | | | |
| Personal services | 443,034 | 480,751 | 500,245 | 487,524 | 460,504 | 362,409 | (27.55)% |
| Supplies | 12,260 | 51,969 | 7,670 | 7,667 | 19,612 | 2,120 | (72.36)% |
| Other services and charges | 66,575 | 97,077 | 107,360 | 278,218 | 114,760 | 45,071 | (58.02)% |
| Capital outlay | - | 21,085 | 34,600 | 8,935 | 120,000 | - | (100.00)% |
| Total Equipment Maintenance | 521,868 | 650,881 | 649,875 | 782,344 | 714,876 | 409,600 | (36.97)% |
| Positions: | | | | | | | |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| EM Superintendent | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| EM Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mechanic | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Mechanic's Helper | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Welder | 1 | 1 | 2 | 2 | 1 | 1 | (50.00)% |
| Total Positions | 10 | 10 | 11 | 11 | 10 | 8 | (27.27)% |

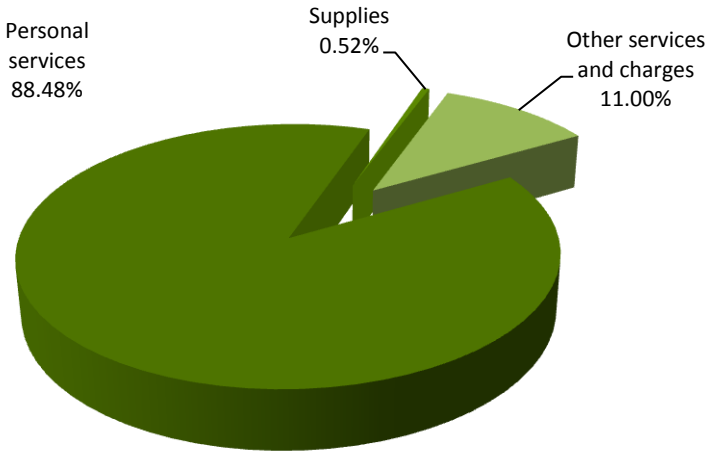



FIGURE 99 EQUIPMENT MAINTENANCE - EXPENDITURES BY TYPE

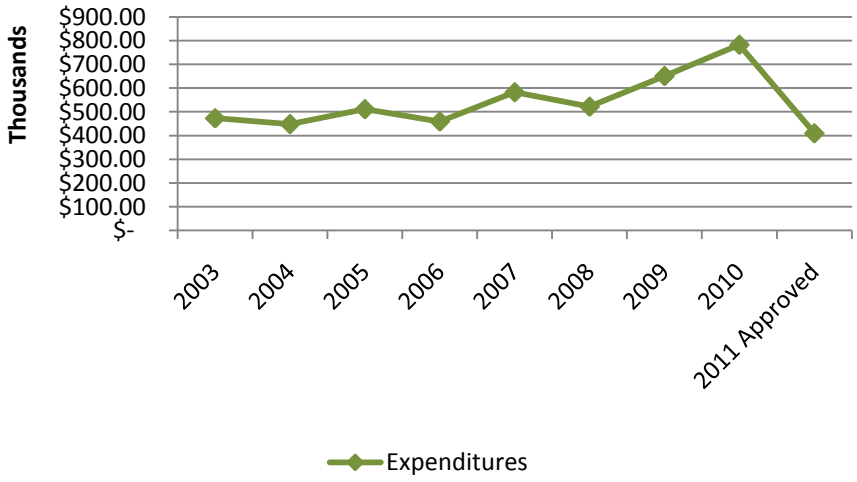



FIGURE 100 EQUIPMENT MAINTENANCE - EXPENDITURE HISTORY

*Health Insurance - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 4,496.9 | 5,586.3 | 4,325.0 | 4,041.6 | 4,325.0 | 3,100.0 | (28.32)% |
| Investment income | 0.8 | 0.3 | - | 0.1 | - | - | 0.00% |
| Total Revenues | 4,497.8 | 5,586.6 | 4,325.0 | 4,041.7 | 4,325.0 | 3,100.0 | (28.32)% |
| Expenditures/Expenses | | | | | | | |
| General government | 4,592.0 | 5,560.2 | 4,600.0 | 3,787.7 | 4,600.0 | 3,650.0 | (20.65)% |
| Total expenditures/expenses | 4,592.0 | 5,560.2 | 4,600.0 | 3,787.7 | 4,600.0 | 3,650.0 | (20.65)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (94.2) | 26.4 | (275.0) | 254.0 | (275.0) | (550.0) | 100.00% |
| Other Sources and Uses | | | | | | | |
| Transfers in | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (94.2) | 26.4 | (275.0) | 254.0 | (275.0) | (550.0) | 100.00% |
| Beginning Fund Equity | 94.2 | - | 26.4 | 26.4 | (248.6) | (248.6) | 1,041.67% |
| Ending Fund Equity | - | 26.4 | (248.6) | 280.4 | (523.6) | (798.6) | 2,212.39% |

The Health Insurance fund is responsible for maintaining and operating the County's self insurance plan which provides health benefits. Each year, the County reevaluates the program to makes changes which address the issues with changing fund balance. In prior years, this fund also included workers compensation which has been moved to a new fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Health Insurance | | | | | | | |
| Other services and charges | 4,591,978 | 5,560,203 | 4,600,000 | 3,787,680 | 4,600,000 | 3,650,000 | (20.65)% |
| Total Health Insurance | 4,591,978 | 5,560,203 | 4,600,000 | 3,787,680 | 4,600,000 | 3,650,000 | (20.65)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Fleet Manager - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | 3,788.8 | 3,917.0 | 3,703.5 | 4,094.7 | 3,703.5 | 2,896.5 | (21.79)% |
| Investment income | 44.0 | 6.4 | 6.5 | 0.7 | 6.5 | - | 0.00% |
| Total Revenues | 3,832.7 | 3,923.3 | 3,710.0 | 4,095.4 | 3,710.0 | 2,896.5 | (21.79)% |
| Expenditures/Expenses | | | | | | | |
| Public Works | 3,847.6 | 3,424.9 | 3,710.0 | 2,980.3 | 3,710.0 | 2,896.5 | (21.93)% |
| Total expenditures/expenses | 3,847.6 | 3,424.9 | 3,710.0 | 2,980.3 | 3,710.0 | 2,896.5 | (21.93)% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | (14.9) | 498.4 | - | 1,115.1 | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers in | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | (14.9) | 498.4 | - | 1,115.1 | - | - | 0.00% |
| Beginning Fund Equity | 270.7 | 255.8 | 754.2 | 754.2 | 754.2 | 754.2 | 0.00% |
| Ending Fund Equity | 255.8 | 754.2 | 754.2 | 1,869.3 | 754.2 | 754.2 | 0.00% |

The Fleet Manager is responsible for control and replacement of all vehicles and equipment in the County. All vehicles and equipment are owned by the Fleet Manager and rented to departments for use for a rental fee which is adjusted annually based on actual maintenance costs. The Fleet Manager uses the rental fees to pay for maintenance and debt service.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Fleet Manager | | | | | | | |
| Supplies | 421 | 8,424 | - | 40 | - | - | 0.00% |
| Other services and charges | 3,741,195 | 3,341,196 | 3,560,000 | 2,943,968 | 3,710,000 | 2,896,500 | (18.64)% |
| Capital outlay | - | - | 150,000 | 36,274 | - | - | (100.00)% |
| Debt service | 105,995 | 75,242 | - | - | - | - | 0.00% |
| Total Fleet Manager | 3,847,611 | 3,424,862 | 3,710,000 | 2,980,283 | 3,710,000 | 2,896,500 | (21.93)% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Workers Compensation- Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Charges for services | - | - | - | 668.9 | - | 650.0 | 100.00% |
| Total Revenues | - | - | - | 668.9 | - | 650.0 | 100.00% |
| Expenditures/Expenses | | | | | | | |
| General government | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Total expenditures/expenses | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | 315.5 | - | 150.0 | 100.0% |
| Other Sources and Uses | | | | | | | |
| Transfers in | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | 315.5 | - | 150.0 | 100.0% |
| Beginning Fund Equity | - | - | - | - | - | - | 0.00% |
| Ending Fund Equity | - | - | - | 315.5 | - | 150.0 | 100.00% |

The Workers Compensation Fund accounts for expenses related to employee workers compensation coverage. This was previously accounted for as part of the Self Insurance fund which has been renamed the Health Insurance Fund.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Workers Compensation | | | | | | | |
| Other services and charges | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Total Workers Compensation | - | - | - | 353.4 | - | 500.0 | 100.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

*Industrial Authority Debt Service - Financial Plan (in thousands)*

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | |
| Taxes | - | 901.8 | - | 2,475.3 | - | 2,400.0 | 100.00% |
| Investment income | - | 0.1 | - | 0.3 | - | - | 0.00% |
| Total Revenues | | 901.9 | | 2,475.6 | | 2,400.0 | 100.00% |
| Expenditures/Expenses | | | | | | | |
| Housing and development | - | 901.9 | - | 2,475.6 | - | 2,400.0 | 100.00% |
| Total expenditures/expenses | - | 901.9 | - | 2,475.6 | - | 2,400.0 | 100.00% |
| Excess (Deficit) of Revenues Over Expenditures/Expenses | - | - | - | - | - | - | 0.00% |
| Other Sources and Uses | | | | | | | |
| Transfers in | - | - | - | - | - | - | 0.00% |
| Non Operating Expenses | - | - | - | - | - | - | 0.00% |
| Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses | - | - | - | - | - | - | 0.00% |
| Beginning Fund Equity | - | - | - | - | - | - | 0.00% |
| Ending Fund Equity | - | - | - | - | - | - | 0.00% |

The Industrial Authority Debt Service Fund was created to account for the revenues received from the dedicated millage for the Industrial Authority and the debt service paid on its behalf. Bonds issued in the 1990s were in the County's name and are therefore, paid by the County. Any remaining proceeds are turned over to the Authority annually.

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Industrial Authority Debt Service | | | | | | | |
| Other services and charges | - | 328,816 | - | 2,475,582 | - | 2,400,000 | 100.00% |
| Debt service | - | 573,099 | - | - | - | - | 0.00% |
| Total Industrial Auth. Debt Service | - | 901,914 | - | 2,475,582 | - | 2,400,000 | 100.00% |
| Positions: | | | | | | | |
| Non Department | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Board of Commissioners | | | | | | | |
| Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Commissioner | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Vice Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Board of Commissioners | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Commissioners Assistant | | | | | | | |
| Commissioners Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Commissioners Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Community Development | | | | | | | |
| Community Dvlp. Coordinator | 1 | 1 | - | 1 | 1 | - | 0.00% |
| Total Community Development | 1 | 1 | - | 1 | 1 | - | 0.00% |
| County Clerk | | | | | | | |
| Administrative Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Communications Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Clerk/Public Information | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total County Clerk | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| County Manager | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Manager | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Executive Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| General Projects Director | 1 | 1 | - | - | - | - | 0.00% |
| Internal Auditor/Purchasing | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total County Manager | 5 | 5 | 4 | 4 | 4 | 3 | (25.00)% |
| Risk Manager | | | | | | | |
| Risk Manager | 1 | 1 | 1 | 1 | 1 | 0 | (100.00)% |
| Total Risk Manager | 1 | 1 | 1 | 1 | 1 | 0 | (100.00)% |
| Board of Elections | | | | | | | |
| Administrative Clerk | 1 | - | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Supervisor of Elections | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Election Board Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Election Board Member | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Part Time Clerk | 10 | 10 | 7 | 7 | 7 | 7 | 0.00% |
| Voter Registration Technician | 1 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Supervisor of Election | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Board of Elections | 17 | 17 | 15 | 15 | 15 | 15 | 0.00% |
| Finance | | | | | | | |
| Accountant | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Accounts Receivable Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Co-Op Student | - | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Finance Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior AP Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior AR Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Finance | 7 | 9 | 9 | 9 | 9 | 6 | (33.33)% |
| Personnel | | | | | | | |
| Human Resource Analyst | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Human Resource Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| PT Human Resource Technician | - | - | - | - | - | 1 | 100.00% |
| Human Resource Technician | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| Total Personnel | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Information Technology Services | | | | | | | |
| Administrative Assistant | - | - | - | - | 1 | - | 0.00% |
| Computer Technician | 1 | 1 | 2 | 1 | 1 | 1 | (50.00)% |
| Database Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Help Desk/Administrator | - | - | 1 | 1 | 1 | 1 | 0.00% |
| ITS Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| ITS Intern | - | - | - | 1 | 1 | - | 0.00% |
| Network Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Network Technician | - | - | - | 1 | 2 | 1 | 100.00% |
| PT Computer Technician | - | 1 | - | - | - | - | 0.00% |
| PT Help Desk/Administrator | 2 | 1 | - | - | - | - | 0.00% |
| System Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Information Technology | 7 | 7 | 7 | 8 | 10 | 7 | 0.00% |
| | | | | | | | |
| Tax Commissioner | | | | | | | |
| Accounting Technician | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Asst. Delinquent Tax Collector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Collections Auditor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Delinquent Tax Collector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Tax Commissioner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Tag Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Tag and Title Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Senior Tax Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tag Agent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tag and Title Clerk | 8 | 8 | 8 | 8 | 10 | 8 | 0.00% |
| Tag Report Technician | 1 | - | - | - | - | - | 0.00% |
| Tag Supervisor | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Commissioner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Manager | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Tax Commissioners | 21 | 21 | 21 | 21 | 23 | 21 | 0.00% |
| | | | | | | | |
| Board of Assessors | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Appraisal Data Collector | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Appraisal Technician | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assessment Coordinator | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Chief Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Commercial Property Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Computer Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Data Processing Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mapper/Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mapping Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mobile Home Locator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Real Property Appraiser | 2 | 3 | 2 | 2 | 2 | 2 | 0.00% |
| Real Property Appraiser I | 3 | 1 | 3 | 3 | 3 | 3 | 0.00% |
| Residential Appraisal Supervisor | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Residential Land Appraiser/Sales | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Real Property Supervisor/Deputy | - | - | - | - | 1 | - | 0.00% |
| Senior Real Property Appraiser | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Tax Assessor | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Tax Assessor Chairman | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Board of Assessors | 24 | 24 | 25 | 25 | 26 | 24 | (4.00)% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Facilities Maintenance | | | | | | | |
| Custodial Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Custodian | 9 | 9 | 10 | 10 | 10 | 9 | (10.00)% |
| FM Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| FM Technician | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Grounds Equipment Operator | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Grounds Equip. Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mail Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Facilities Maintenance | 21 | 21 | 22 | 22 | 22 | 20 | (9.09)% |
| Engineering | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Co-Op Student | 1 | 1 | 1 | - | - | - | (100.00)% |
| County Engineer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Development Reviewer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Engineering Design Technician | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Environmental Comp. Manager | - | - | - | 1 | 1 | 1 | 100.00% |
| New Construction Inspector | - | - | - | 1 | 1 | 1 | 100.00% |
| Planner | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Principal Engineering Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Principal Engineering Inspector | 2 | 2 | 2 | 1 | 1 | 1 | (50.00)% |
| Road Inspection Technician | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Senior Engineering Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Stormwater/Environ. Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Engineering | 12 | 12 | 12 | 12 | 12 | 8 | (33.33)% |
| Superior Court | | | | | | | |
| Bailiff | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Law Clerk | 2 | 2 | 2 | 2 | 3 | 2 | 0.00% |
| Official Court Reporter | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Superior Court Judge | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Total Superior Court | 15 | 15 | 15 | 15 | 16 | 15 | 0.00% |
| Clerk of Courts | | | | | | | |
| Chief Clerk – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Clerk of Superior Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Court Clerk – State Court | 3 | 3 | 3 | 3 | 4 | 2 | (33.33)% |
| Deputy Clerk – Courts | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Deputy Clerk – Real Estate | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Deputy Clerk – State Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Part Time Accounting Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Deputy Clerk – Child Support | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Deputy Clerk – Real Estate | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Sr. Deputy Clerk – State Court | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Clerk of Courts | 19 | 19 | 19 | 19 | 20 | 18 | (5.26)% |
| State Court Judge | | | | | | | |
| Court Reporter | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Judicial Administration Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Judicial Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| State Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total State Court Judge | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Solicitor General | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Solicitor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| PT Evidence Technician | 1 | 1 | - | - | - | - | 0.00% |
| Sr. Legal Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Solicitor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Solicitor General | 7 | 7 | 6 | 6 | 6 | 6 | 0.00% |
| Magistrate Court | | | | | | | |
| Chief Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Constable | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Magistrate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Constable | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Clerk | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Magistrate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Magistrate Court Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| PT Constable | - | - | 1 | 1 | 1 | 1 | (100.00)% |
| PT Magistrate | - | - | - | - | 1 | - | 0.00% |
| Total Magistrate Court | 11 | 11 | 12 | 12 | 13 | 12 | (8.33)% |
| Probate Court | | | | | | | |
| Chief Probate Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Clerk | 2 | 2 | 2 | 2 | 2 | 1 | (50.00)% |
| PT Intern | - | - | - | 0 | 2 | - | 0.00% |
| Probate Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Receptionist | - | - | - | - | 1 | - | 0.00% |
| Sr. Deputy Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Total Probate Court | 6 | 6 | 6 | 6 | 9 | 5 | 16.67% |
| Juvenile Court | | | | | | | |
| Juvenile Court Judge | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Juvenile Court Representative | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Juvenile Court | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Probation | | | | | | | |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Probation Officer | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Probation | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |

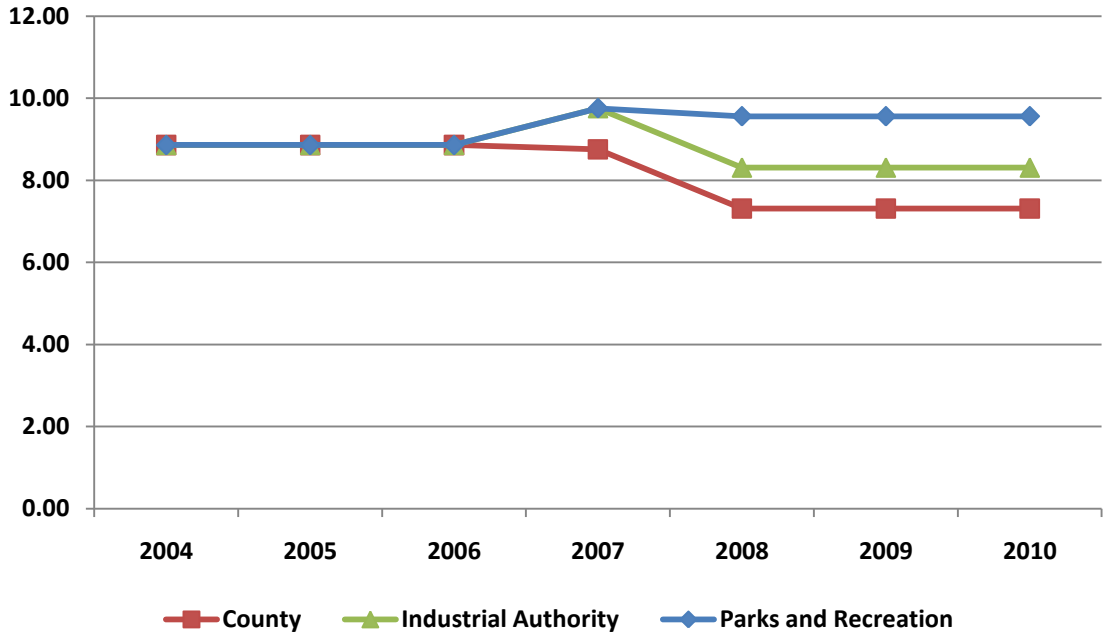
| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Sheriff | | | | | | | |
| Administrative Assistant – Jail | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 12 | 12 | 12 | 14 | 14 | 14 | 16.67% |
| Administrative/Booking Clerk | 1 | 1 | - | - | - | - | 0.00% |
| Booking Officer | 11 | 11 | 11 | 11 | 11 | 11 | 0.00% |
| Captain – Administration | 1 | 1 | 1 | - | - | - | (100.00)% |
| Captain – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – Jail | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – Patrol | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Captain – SID | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Chief Deputy | - | - | - | 1 | 1 | 1 | 100.00% |
| Corporal – Courts | 1 | 1 | - | - | - | - | 0.00% |
| Corporal – DARE | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Corporal – Jail | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Corporal – Patrol | 4 | 4 | 2 | 3 | 3 | 3 | 50.00% |
| Corporal – Resource | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Corporal – Transport | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Custodian – Jail | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| DARE Officer | 2 | 2 | 4 | 2 | 2 | 2 | (50.00)% |
| Deputy – Courts | 16 | 16 | 12 | 12 | 12 | 12 | 0.00% |
| Deputy – Patrol | 31 | 30 | 32 | 29 | 29 | 29 | (9.38)% |
| Deputy – Transport | - | - | 6 | 6 | 6 | 6 | 0.00% |
| Inventory Control Officer | - | - | - | 1 | 1 | 1 | 100.00% |
| Investigator – CID | 10 | 13 | 12 | 14 | 14 | 14 | 16.67% |
| Investigator – SID | 9 | 11 | 10 | 10 | 10 | 10 | 0.00% |
| Jail Operations Officer | 61 | 61 | 71 | 71 | 81 | 71 | 0.00% |
| Lieutenant – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Jail | 3 | 3 | 2 | 2 | 2 | 2 | 0.00% |
| Lieutenant – Patrol | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Lieutenant – SID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Lieutenant – Training | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Maintenance Technician – Jail | - | - | 1 | - | 1 | - | (100.00)% |
| Major | - | - | - | 1 | 1 | 1 | 100.00% |
| Office Manager | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Resource Officer | 4 | 4 | 6 | 6 | 9 | 6 | 0.00% |
| Sr. Maintenance Technician – Jail | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – CID | 3 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Sergeant – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – DARE | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – Jail | 4 | 5 | 5 | 4 | 4 | 4 | (20.00)% |
| Sergeant – K9 | 1 | 1 | - | - | - | - | 0.00% |
| Sergeant – Patrol | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Sergeant – Resource | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sergeant – SID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sheriff | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – CID | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – Courts | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – Jail | 6 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Staff Sergeant – Patrol | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Staff Sergeant – SID | 2 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Staff Sergeant – Training | 1 | 1 | - | - | - | - | 0.00% |
| Training Officer | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Transportation Coordinator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truancy Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Visitation Clerk | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Sheriff | 225 | 228 | 241 | 241 | 255 | 241 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Fire/Rescue | | | | | | | |
| Administrative Assistant | 1 | - | - | - | - | - | 0.00% |
| Code Enforcement Officer | 1 | - | - | - | - | - | 0.00% |
| Fire Chief | 1 | - | - | - | - | - | 0.00% |
| Fire Marshall | 1 | - | - | - | - | - | 0.00% |
| Fire/Enforcement Inspector | 1 | - | - | - | - | - | 0.00% |
| Firefighter/EMT | 1 | - | - | - | - | - | 0.00% |
| Firefighter/First Responder | 7 | - | - | - | - | - | 0.00% |
| Training Officer | 1 | - | - | - | - | - | 0.00% |
| Zoning/Enforcement Officer | 2 | - | - | - | - | - | 0.00% |
| Total Fire/Rescue | 16 | - | - | - | - | - | 0.00% |
| Animal Control | | | | | | | |
| Animal Control Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Animal Control Officer | 4 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Animal Shelter Attendant | 6 | 5 | 6 | 6 | 7 | 5 | (16.67)% |
| PT Animal Shelter Attendant | - | 1 | - | - | - | 1 | 100.00% |
| Sergeant – Animal Control | 1 | - | - | - | - | - | 0.00% |
| Total Animal Control | 12 | 12 | 12 | 12 | 13 | 12 | 0.00% |
| EMA | | | | | | | |
| Deputy EMA Director | - | - | - | - | 1 | - | 0.00% |
| EMA Director | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total EMA | - | 1 | 1 | 1 | 2 | 1 | 0.00% |
| Coroner | | | | | | | |
| Coroner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Deputy Coroner | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Coroner | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Public Works Administration | | | | | | | |
| Administrative Assistant | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Supervisor | 1 | 1 | - | - | - | - | 0.00% |
| Instrument Technician | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Party Chief | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Property Rental Coordinator | - | 1 | - | - | - | - | 0.00% |
| Public Works Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Public Works Supervisor | 1 | - | - | - | - | - | 0.00% |
| Total Public Works Administration | 7 | 7 | 6 | 6 | 6 | 6 | 0.00% |
| Road Maintenance | | | | | | | |
| Ditching Crew Supervisor | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Grading Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Heavy Equipment Operator | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Motorgrader Operator | 8 | 8 | 8 | 8 | 8 | 6 | (25.00)% |
| Mowing Equipment Operator | 3 | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Patching Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Right of Way Supervisor | 1 | 1 | 1 | - | - | - | (100.00)% |
| Road Mowing Supervisor | - | - | - | 1 | 1 | 1 | 100.00% |
| Road Maintenance Worker | 4 | 4 | 4 | 5 | 5 | 5 | 25.00% |
| Road Maint. Worker – Patching | 3 | 3 | 3 | 2 | 2 | 2 | (33.33)% |
| Road Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Heavy Equipment Operator | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Sr. Sign Maintenance Worker | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sign Crew Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truck Driver | 5 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Total Road Maintenance | 40 | 39 | 39 | 39 | 39 | 37 | (5.13)% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Road Construction | | | | | | | |
| Const./Transport Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Heavy Equipment Operator | 3 | 3 | 3 | 3 | 3 | 2 | (33.33)% |
| Material Transport Crewleader | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Truck Driver | 5 | 5 | 5 | 5 | 5 | 4 | (20.00)% |
| Total Road Construction | 10 | 10 | 10 | 10 | 10 | 8 | (20.00)% |
| Mosquito Control | | | | | | | |
| Mosquito Control Technician | 1 | - | - | - | - | - | 0.00% |
| Total Mosquito Control | 1 | - | - | - | - | - | 0.00% |
| County Planner | | | | | | | |
| County Planner | 1 | - | - | - | - | - | 0.00% |
| Total County Planner | 1 | - | - | - | - | - | 0.00% |
| Zoning | | | | | | | |
| Administrative Assistant | 1 | - | - | - | - | - | 0.00% |
| Administrative Technician | 1 | - | - | - | - | - | 0.00% |
| Zoning Administrator | 1 | - | - | - | - | - | 0.00% |
| Total Zoning | 3 | - | - | - | - | - | 0.00% |
| Total General Fund | 511 | 495 | 505 | 507 | 534 | 483 | (4.36)% |
| Special Revenue Funds | | | | | | | |
| Keep Lowndes Valdosta Beautiful | | | | | | | |
| Executive Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total KLVB | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Commissary | | | | | | | |
| Custodian | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Jail Operations Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Commissary | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Alternative Dispute Resolution | | | | | | | |
| ADR Assistant Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Secretary | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total ADR | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| LODAC HUD Grant | | | | | | | |
| Center Facilitator | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |
| PT Program Aide | 4 | 2 | 2 | 2 | 2 | - | (100.00)% |
| Total LODAC HUD Grant | 6 | 4 | 4 | 4 | 4 | - | (100.00)% |
| Airport Authority | | | | | | | |
| Custodian | 3 | 2 | 2 | 1 | 1 | - | (100.00)% |
| Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Maintenance Supervisor | - | 1 | 1 | 1 | 1 | - | (100.00)% |
| Maintenance Worker | 2 | 2 | 1 | 1 | 1 | - | (100.00)% |
| PT Custodian | - | 1 | 1 | - | - | - | (100.00)% |
| Secretary/Bookkeeper | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Total Airport Authority | 7 | 8 | 7 | 5 | 5 | - | (100.00)% |
| Jail Operations | | | | | | | |
| Maintenance Coordinator | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Jail Operations | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Special Revenue Funds | | | | | | | |
| LODAC | | | | | | | |
| Executive Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Temporary Interim Director | - | - | - | 1 | 1 | - | 0.00% |
| Officer Manager | 1 | 1 | - | 1 | 1 | - | 0.00% |
| PT Substance Abuse Counselor | 2 | 2 | 1 | 2 | 2 | - | (100.00)% |
| Program Aide | - | 1 | - | - | - | - | 0.00% |
| Program Director | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| Substance Abuse Counselor | 2 | 2 | 2 | 2 | 2 | - | (100.00)% |
| Total LODAC | 7 | 8 | 5 | 8 | 8 | - | (100.00)% |
| Emergency Telecommunications | | | | | | | |
| 911 Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Assistant Team Leader | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Operations Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| PT Telecom. Specialist | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| System Analyst | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Team Leader | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Telecommunications Officer | 10 | 12 | 11 | 11 | 11 | 11 | 0.00% |
| Telecommunications Specialist | 14 | 12 | 13 | 13 | 13 | 13 | 0.00% |
| Training Officer | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Emergency Telecom. | 38 | 38 | 38 | 38 | 38 | 38 | 0.00% |
| Solicitor General | | | | | | | |
| PT Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| VictimAdvodate | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Solicitor General | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Fire/Rescue | | | | | | | |
| Administrative Assistant | - | 1 | 1 | 1 | 1 | - | (100.00)% |
| Code Enforcement Officer | - | 1 | 1 | - | - | - | (100.00)% |
| Fire Chief | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Fire Marshall | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Fire/Enforcement Inspector | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Firefighter/EMT | - | 1 | - | - | - | - | 0.00% |
| Firefighter/First Responder | - | 7 | 9 | 9 | 12 | 9 | 0.00% |
| Sergeant | - | - | 3 | 3 | 6 | 3 | 0.00% |
| Training Officer | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Zoning/Enforcement Officer | - | 2 | 2 | 3 | 3 | 3 | 50.00% |
| Total Fire/Rescue | - | 16 | 20 | 20 | 26 | 19 | (5.00)% |
| Mosquito Control | | | | | | | |
| Mosquito Control Technician | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Mosquito Control | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| County Planner | | | | | | | |
| Administrative Assistant | - | - | - | - | 1 | - | 0.00% |
| County Planner | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Planner | - | - | - | - | - | 1 | 100.00% |
| Total County Planner | - | 1 | 1 | 1 | 2 | 2 | 100.00% |
| Zoning | | | | | | | |
| Administrative Assistant | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Administrative Technician | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Zoning Administrator | - | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Total Zoning | - | 3 | 3 | 3 | 3 | 3 | 0.00% |
| Total Special Revenue Funds | 66 | 87 | 87 | 88 | 95 | 70 | (19.54)% |

| | 2008 Actual | 2009 Actual | 2010 Budget | 2010 YTD | 2011 Request | 2011 Approved | Percent Changed |
|---|---|---|---|---|---|---|---|
| Enterprise Funds | | | | | | | |
| Water/Sewer | | | | | | | |
| Customer Service Clerk | 2 | 2 | 2 | 2 | 2 | 2 | 0.00% |
| Customer Service Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Principal Utilities Inspector | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Sr. Unity Maintenance Worker | - | - | 1 | 1 | 1 | 1 | 0.00% |
| Utilities Director | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Utilities Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Utility Maintenance Worker | 1 | 1 | 2 | 2 | 2 | 2 | 0.00% |
| Utility Service Worker | 7 | 7 | 7 | 10 | 10 | 9 | 28.57% |
| Total Water/Sewer | 14 | 14 | 16 | 19 | 19 | 18 | 12.50% |
| Sanitation | | | | | | | |
| PT Recycling Attendant | 7 | 7 | 8 | 8 | 8 | 4 | (50.00)% |
| Recycling Attendant | 10 | 10 | 10 | 10 | 10 | 8 | (20.00)% |
| Sanitation Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Solid Waste Equipment Operator | 4 | 4 | 4 | 4 | 4 | 4 | 0.00% |
| Temporary Recycling Attendant | 2 | - | - | - | - | - | 0.00% |
| Total Sanitation | 24 | 22 | 23 | 23 | 23 | 17 | (26.09)% |
| Total Enterprise Funds | 38 | 36 | 39 | 42 | 42 | 35 | (10.26)% |
| Internal Service Funds | | | | | | | |
| Equipment Maintenance | | | | | | | |
| Administrative Clerk | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| EM Superintendent | 1 | 1 | 1 | 1 | 1 | - | (100.00)% |
| EM Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Mechanic | 5 | 5 | 5 | 5 | 5 | 5 | 0.00% |
| Mechanic's Helper | 1 | 1 | 1 | 1 | 1 | 1 | 0.00% |
| Welder | 1 | 1 | 2 | 2 | 1 | 1 | (50.00)% |
| Total Equipment Maintenance | 10 | 10 | 11 | 11 | 10 | 8 | (27.27)% |
| Total Internal Service Funds | 10 | 10 | 11 | 11 | 10 | 8 | (27.327)% |
| Total Positions | 625 | 628 | 642 | 648 | 681 | 596 | (7.17)% |




| District | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---|---|---|---|---|---|---|---|
| County | 8.860 | 8.860 | 8.860 | 8.755 | 7.310 | 7.310 | 7.310 |
| Industrial Authority | | | | 1.000 | 1.000 | 1.000 | 1.000 |
| Parks and Recreation Authority | | | | | 1.250 | 1.250 | 1.250 |

**Accrual Basis of Accounting**: A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.

**Activity**: Includes all capital improvements required to perform one type of service for the public. It may encompass one or more development programs and one or more projects.

**Adopted (Approved) Budget**: The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

**Ad Valorem Tax**: A tax based on the value of property.

**Appropriation**: An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

**Assessment**: The process of making the official valuation of property for taxes.

**Assessed Value**: The value placed on property for tax purposes. The assessed value of property is 40% of the fair market value.

**Audit**: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvements when necessary.

**Authorized Positions**: The number of positions and titles of those positions authorized for a department or function.

**Balanced Budget:** Revenues and fund balance exceed expenditures.

**Bond**: A written promise to pay a specified amount of money at a specified date or dates together with periodic interest at specified rates.

**BRAC**: An acronym for the Base Closure and Realignment Commission.

**Budget:** The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

**Budget Adjustment**: The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget or transfer to or from salaries and benefits without approval of the Board of Commissioners.
Budget Amendment: The transfer of funds or increase/decrease of an appropriation, generally associated with unforeseen events that occur after the budget is adopted. An amendment requires the approval of the Board of Commissioners.

**Budget Calendar**: The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of the budget. (See Appendix B1)

**Budget Document**: The instrument prepared by the County staff and presented to the Board of Commissioners as a comprehensive financial program for consideration and adoption.

**Budget Resolution**: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources. (See Appendix A1 and A2)

**Budget Year**: The fiscal year of the County, beginning July 1 and ending June 30.

**Budgetary Control**: The control or management of a governmental unit for purposes of operating within an approved budget.

**CALEA:** An acronym for the Commission on Accreditation for Law Enforcement Agencies.

**Capital Outlay**: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $5,000 are not considered capital outlay.

**Capital Projects**: Items for which the purchase, construction or other acquisition will represent a public betterment of the community and adds to the total assets of Lowndes County.

**Cash Basis**: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Code of Ordinances**: The set of ordinances or "local laws" approved by the Board of Commissioners in accordance with the powers established under the laws of the State of Georgia.

**Contingency**: Funds set aside for unforeseen future needs and budgeted in a "Non-Departmental" account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or Manager.

**Debt Service**: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Department**: A major administrative division of the County with indicated overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation**: The portion of the cost of a fixed asset charged as an expense during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life.

**Encumbrance**: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

**Enterprise Fund**: A fund in which the activities are supported wholly or primarily by fees and charges paid by the users of the services.

**EPD**: An acronym for the Environmental Protection Division.

**Expenditure (Expense)**: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to governmental funds and "Expense" refers to proprietary funds.

**EVT**: An acronym for Emergency Vehicle Technician.

**Fiscal Year**: The twelve month period designated by the County signifying the beginning and ending period for recording financial transactions. The County has specified July 1 through June 30 as its fiscal year.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

**Fund Balance, Undesignated or Unreserved**: Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

**Fund Balance, Designated or Reserved**: Refers to the excess of assets over liabilities and is designated or reserved for a particular item.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guideline for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS):** A product of the South Georgia Regional Development Center that collects specific data and ties it to a mapping system.

**Governmental Funds:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except for those accounted for in proprietary funds and fiduciary funds.

**Intergovernmental Revenue**: The funds received from another governmental unit, such as the Federal, State or City governments.

**Levy**: To impose taxes, special assessments or service charges for the support of governmental activities.

**Local Option Sales Tax (LOST):** A one cent sales tax imposed and remitted to each government based on an agreement renegotiated every ten years and used for property tax relief.

**Mill:** A tax rate equal to one one-thousandth of a dollar of assessed value.

**Millage Rate:** The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

**Modified Accrual Basis:** A basis of accounting where revenues and expenditures are recorded when they become “measureable” and “available to finance expenditures of the current period.”

**NPDES (National Pollutant Discharge Elimination System):** A program mandated by the Environmental Protection Division to protect water quality.

**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services.

**Other:** This term refers to expenditures of a miscellaneous nature including items such as travel.

**Personal Services**: For purposes of budgeting, this term refers to expenditures relating to salaries and benefits.

**Property Taxes**: The revenues from current and delinquent taxes and the penalties and interest. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

**Quola**: Quality of Life Association, a non-profit assisting at risk youth.

**Proprietary Funds**: Used to account for the government's ongoing organizations and activities that are similar to those found in the private sector.

**Reserve:** An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for the appropriation and subsequent spending.

**Retained Earnings**: A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**Revenue:** Funds that the County receives as income.

**Service Delivery Strategy Act:** Enacted legislation that requires the governments to agree on how services are delivered in their jurisdictions.

**Services and Charges:** For purposes of budgeting, this term refers to expenditures relating to advertising, contractual services, insurance, dues and similar items.

**Special Revenue Fund**: A fund in which the revenues are designated to be used for specific purposes.

**Special Purpose Local Option Sales Tax (SPLOST):** A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and used for specified capital projects.

**Statutory:** For purposes of budgeting, this term refers to expenditures for items that are statutory in nature including court costs, prisoner maintenance, indigent care and elections.

**Supplies and Materials**: Expenditures for items such as office supplies, postage, parts, and other such items.

**Tax Digest:** Official list of all property owners, the assessed value and the taxes due on their properties.

**Tax Levy**: The resultant product when the millage rate is applied to the tax digest.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax digest.

**Taxes:** Charges levied by a government for purposes of financing services performed for the common benefit.

**Unified Land Development Code (ULDC):** A code which identifies the zoning and land use standards which apply to unincorporated Lowndes County.

**VALOR/GIS:** Valdosta Lowndes Geographic Information System.

**VOIP (Voice over Internet Protocol):** The telephone technology used by Lowndes County.

## Personal Services

**51-000 - Salaries – Regular**: Gross salary for personal services rendered while on the payroll of the government. Includes personal use of county owned vehicles driven to/from home.

**51-110 - Salaries – Overtime**: Amounts paid as required by Fair Labor Standards Act.

**51-120 - Salaries - Part Time**: Cost of work performed by employees of the government who are hired on a less than full time basis.

**51-130 - Health Insurance**: Employer's share of health insurance provided to employee

**51-135 - Life Insurance:** Employer's share of life insurance provided to employee.

**51-140 - Worker's Compensation:** Amounts paid by the employer to provide workers' compensation insurance for its employees.

**51-145 – Retirement**: Employer's share of retirement paid on behalf of the employee.

**51-150 - Social Security**: Employer's share of social security paid by the government.

**51-155 - Tuition Benefits**: Amounts reimbursed by the Government to any employee qualifying for tuition reimbursement, based on County policy

**51-160 – Unemployment**: Amounts paid by the employer to provide unemployment compensation for its employees.

**51-165 - Other Employee Benefits**: Employee benefits other than those classified above.

**51-170 - Vehicle Allowance**: Standard periodic amount paid to employees for the use of their personal vehicle in lieu of being furnished a government vehicle.

## Services & Contracts

**52-200 – Advertising**: Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property.

**52-210 - Contractual Services - City of Valdosta:** Examples are: Purchasing, maintenance of traffic signals, SPLOST, etc.

**52-220 - Contractual Services - SGRDC Data Processing:** Monthly fee for usage of SGRDC computer system including PC Support. This does NOT include participation fee (See 53-2200).

**52-230 - Contractual Services - State of Georgia**: Contractual services with the State of Georgia. Includes Prison work details.

**52-240 - Contractual Services – Other:** Any other contractual services provided to the county. Includes mowing, pest control, and maintenance on computer equipment, copy machines, telephone equipment, HVAC, radios, and elevators.

**52-241 - Contractual Services - Grant Matches**: The cash match portion that the County must provide in accordance with any grant agreement.

**52-250 - Insurance – Regular**: Cost of all insurance other than Health. Examples include, but are not limited to Bonds, vehicles, equipment floater, property, POL, E&O, direct repair costs and claims and losses. [See 3200 & 3400 for Fund 663]

**52-260 - Insurance - Self-Insurance Annual Premiums**: Annual Insurance Premiums for Law enforcement liability, general liability, vehicle, equipment floater, property, public officials/employees, and environmental pollution.

**52-270 - Insurance - Health Claims:** Self-insured health claim expense.

**52-271- Insurance – Health Premiums & Fees**: Self-insured health insurance premiums and other associated fees.

**52-280 - Professional Services (non-capital):** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. This includes, but is not limited to physicians, architects, accountants, audit fees, therapists, systems analysts, Law Firms, County Attorney, and planners.

**53-348 – Postage**: The cost of mailing/shipping any item. Examples include UPS, federal express, regular US mail service.

**53-351 – Printing:** Includes printing of all forms and stationary for general use. Includes business cards, computer forms, etc.

**53-363 - Rent/Lease**: Any cost associated with the rental of facilities or equipment. Examples include rug rentals, rent of small hand tools, etc.

**53-364 – Fleet Rental:** The rental charge for use of vehicles owned by the Fleet Manger. The rental fee includes the cost of all maintenance, depreciation and any debt service. The fee is adjusted annually based on actual costs of maintenance.

**53-372 – Subscriptions**: Any subscription to magazines, newspapers, letters, etc. associated with that department.

**53-381 - Utilities - Cellular Phones & Pagers:** Charges for the use of cellular telephones and pagers.

**53-384 - Utilities – Electricity**: Expenditures for electric utility services from a private or public utility company.

**53-387 - Utilities - LP Fuel**: Expenditures for LP fuel from a private or public utility company.

**53-390 - Utilities - Natural Gas:** Expenditures for natural gas utility services from a private or public utility company.

**53-393 - Utilities – Telephone**: Expenditures for telephone service from a private or public utility company.

**53-396 - Utilities – Water:** Expenditures for water service from a private or public utility company. Examples include City of Valdosta public water and private company bottled water. Also includes purchased water at temporary construction sites.

**53-399 - Utilities – Television**: Expenditures for cable television service from a private or public utility company.

**54-400 - Facility Repairs & Maintenance**: Any repairs and maintenance to the facilities.

**54-405 - Other Equipment Repairs & Maintenance**: Any repairs and maintenance to equipment. Includes calculators, computer equipment, copy machines, radio, etc.

Supplies & Materials

**53-312 - Election Supplies**: Cost of supplies and materials directly related to election day activity.
Expenditure Definitions
53-313 – Election Runoff Supplies: Costs of supplies and materials directly related to runoff activity.

**53-333 - Janitorial Supplies**: Cleaning supplies for each department. This includes items that are consumed or deteriorated through use and that lose their identity through fabrication or incorporation into different or more complex units or substances.

**53-345 - Office Supplies:** Everyday office supplies. Includes pens, paper, pads, staplers, computer paper, copier paper, etc.

**53-346 – DARE Supplies**: Supplies associated with the administration of the DARE program at the Sheriff's Office.

**53-366 - Safety Items:** Examples include: vests, boots, hard hats, first aid kits, and other.

**53-369 - Small Tools & Equipment (non capital):** Any tools or equipment costing less than $5000 used in departmental operations which cannot be classified as a capital item. Examples include, but are not limited to calculators, small hand tools, radios, and other items not considered inventory, rolling stock.

**53-378 – Uniforms**: Any clothing purchased or rented for employees. Examples include, but are not limited to shoes, boots, clothing allowances, etc.

**54-410 - Vehicle and Heavy Equipment Repairs & Maintenance:** Any repairs and maintenance to rolling stock both on road and off road.

**54-415 - Gasoline & Diesel**: Cost of purchased gasoline and diesel for use in county vehicles.

**54-420 – Lubricants**: Cost of purchased lubricants for use in county vehicles.

**54-425 – Tires**: Cost of purchased tires for use in county vehicles

**54-430 - Road Maintenance – Culverts**: Cost of Culverts used in Road Maintenance.

**54-435 - Road Maintenance – Asphalt**: Cost of Asphalt used in Road Maintenance.

**54-440 - Road Maintenance – Other**: Includes, but not limited to gravel, sand, fill, propane, fencing materials, paint, docking, piles, caps, etc.

**54-445 - Road Maintenance – Signs:** The cost of permanent and temporary signs associated with road maintenance.

**54-450 - Water Sewer Repairs & Maintenance:** Miscellaneous non capital parts and other repairs to the Water Sewer System.

### Capital Outlay

**57-650 - Depreciation Expense**: Annual fixed asset depreciation charge

**58-700 - Land Acquisition**: Expenditures for the purchase of land.

**58-710 - Building Fixtures & Furnishings:** Expenditures for furniture and fixtures including office furniture and building fixtures.

**58-720 - Computer Equipment**: Expenditures for computers and computer related equipment such as terminals, printers, etc.

**58-730 - Rolling Stock**: Expenditures for equipment used both on road and off road. Examples include cars, trucks, motor graders, etc.

**58-740 - New Construction:** Expenditures for the contracted construction of new buildings, major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings.

**58-750 - Professional Services**: Services directly related to assets acquired or constructed requiring capitalization.

**58-760 - Construction in Progress**: Capital Projects in process not yet completed or capitalized.

**58-770 - Other Capital Equipment**: Examples would be any items costing more than $1000 not properly chargeable to another capital line.

**58-780 - Capital Outlay Distributed:** A contra expense account to reclassify the capital outlay purchased from the expense account to the asset account that capitalizes the major purchase of land, buildings, and equipment.

**58-782 – Georgia DOT Road Projects**: SPLOST Funds only: Projects completed with Department of Transportation participation.

**58-782 – LARP Road Projects:** SPLOST Funds only: Projects completed under the Department of Transportation's Local Assistance Road Projects.

**58-784 – Road, Street & Bridge Projects**: SPLOST Funds only: Expenditures relating to building and improving roads, streets and bridges in unincorporated Lowndes County.

**58-785 – Water & Sewer Projects**: SPLOST Funds only: Expenditures relating to additions and improvement to water and sewer infrastructure.

**58-786 – Parks & Recreation Projects:** SPLOST Funds only: Expenditures relating to additions and improvements of recreational and park facilities and infrastructure.

**58-787 – Firefighting Equipment & Facilities**: SPLOST Funds only: Expenditures relating to building new fire stations and purchase of new equipment for those facilities.

**58-788 – Public Safety Training Facilities & Equipment**: SPLOST Funds only: Expenditures relating to construction of a training facility for fire and law enforcement and purchase of equipment for that facility.

**58-789 – Judicial/Administration Facilities & Equipment**: SPLOST Funds only: Expenditures relating to construction of facilities for judicial and administration purposes and for purchase of equipment for those facilities.

**58-790 – Post Closure Costs**: Expenditures relating to required monitoring and post closure care costs for landfills.

**58-791 – Courthouse Renovation & Equipment**: SPLOST Funds only: Expenditures relating to the renovation of the historic court house in downtown Valdosta once the Judicial Complex is complete and the court house is vacated.

**58-792 – Emergency Operations Center Construction & Equipment: SPLOST Funds only:** Expenditures relating to the construction of an Emergency Operations Center and the purchase of equipment for that facility.

**58-793 – Hospital Authority Parking Facility: SPLOST Funds only**: Expenditures relating to the County's share for construction of a parking facility for the hospital.
Expenditure Definitions

**58-794 – Airport Authority Equipment & Facilities: SPLOST Funds only:** Expenditures relating to the construction of facilities on the Airport property and purchase of equipment.

**58-799 – Other Fixed Assets**: Fixed assets that do not fit into any of the above descriptions.

### Statutory

**53-300 - Court Costs – Other**: Examples: Cost of off duty law enforcement personnel for witness duties, court reporters, extradition expenses, and any other court related expenditure not related to jury witness.

**53-315 - Employee Testing:** Costs of testing current or prospective employees.

**53-321 - Indigent – Legal:** Cost of providing legal assistance to county indigent residents.

**53-324 - Indigent – Medical:** Cost of providing medical and dental assistance to county indigent residents.

**53-327 - Indigent – Other:** Other Indigent costs. An example would be funeral expense.

**53-330 - Informant Buys:** Expenditures by law enforcement personnel to informants for information necessary or vital to operational activities.

**53-336 - Judgments & Damages:** Payments arising from judicial orders.

**53-339 - Jury Witness:** Cost to pay jurors and witnesses in court system.

**53-354 - Prisoner Feeding:** Cost to feed prisoners in county jail.

**53-357 - Prisoner Medical:** Cost of medical care for prisoners in county jail.

**53-360 - Prisoner Other**: Other direct prisoner cost not chargeable elsewhere. Includes, but not limited to bedding, clothing, electronic monitoring, etc.

### Other

**53-303 - Dues Professional Organizations:** The cost to join an organization and maintain membership.

**53-306 - Education & Training - Seminar Cost**: Any training, schooling, conferences, seminars, and certifications and any on-line networks used for training as well as instructional materials.

**53-309 - Education & Training - Travel Cost:** Meals, transportation and lodging for the purpose of training, schooling, conferences, seminars, and certifications.

**53-318 - Fees, Organizations**: Examples are: VALOR/GIS, Planning Commission, cost of participation in South Georgia Area and Planning Commission, Participation in SGRDC (not usage charge).

**53-320 – State Administrative Fees**: Fees due to the State of Georgia for various administrative functions.

**53-337 - Bad Debt Expense**: Cost of writing off unpaid receivables.

**53-342 - Miscellaneous Expenditures:** Any expenditure not chargeable to another specific line.

**53-375 – Travel:** Costs of travel inside and outside of Lowndes County. Includes transportation, lodging, meals, and other travel costs.

**56-600 – Appropriations**: Monies provided by Lowndes County General Fund to outside agencies that do not provide a direct service to the county. Examples include, but are not limited to (1) Airport Authority, (2) Tourism, (3) Chambers of Commerce, (4) South Georgia Regional Libraries, etc.

### Debt Service

**57-660 – Amortization – Bond Issuance Costs**: Relating to the amortization of the costs for issuing debt.

**59-800 - Bond Interest:** Periodic interest payments on general obligation or other bonds.

**59-810 - Bond Principal:** Expenditures for periodic principal maturities of general or other obligation bonds.

**59-820 - Fiscal Agent Fees**: Payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.

**59-830 – Bond – Insurance & Other Fees**: Payments to Bond underwriters, legal fees, and other costs associated with bond issuance.

**59-840 - Other Interest:** Interest payments on general long-term debt other than bonds.
Expenditure Definitions

**59-850 - Other Principal:** Payments on principal of general long-term debt other than bonds.

Other Financing Uses

**61-902 – Operating Transfers Out – 911 Communications**: Appropriation of funding to the Emergency 911 Telecommunications Center to subsidize its operations.

**61-909– Operating Transfers Out – KLVB:** Appropriation of funding to KLVB for promotion of environmental stewardship.

*This page intentionally left blank.*