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 Raines, District II

Crawford Powell, District III





Budget Committee:
Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Mickey Tillman, Human Resources Director

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

Elected Officials:
Mary Nell Robertson, Tax Commissioner
Harry J. Altman II, Superior Court Judge
Sara Crow, Clerk of Court
John Kent Edwards, State Court Judge
Richard Shelton, State Court Solicitor
Joni B. Parker, Magistrate Court Judge
Terri Adams, Probate Court Judge
Chris Prine, Sheriff



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lowndes County, Georgia for its annual budget for the fiscal year beginning July 1, 2010. 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 five 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, 2010. 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 also valid for one year only. We believe our CAFRs continue to meet the criteria of the program and will submit the upcoming CAFR to GFOA to determine eligibility for another award. Lowndes County has received this prestigious award for three consecutive years.

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June 21, 2011

Chairman Ashley Paulk
Commissioner Joyce E. Evans
Commissioner Richard Raines
Commissioner Crawford Powell

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 budget for Lowndes County Government for the fiscal year ending June 30, 2012.

The primary long-term and short-term objectives for this budget as communicated by the Board were to provide the citizens with basic, mission critical services without having a severe impact on the taxpayers or personnel and to build a foundation for a more efficient and effective local government. Several reports and studies have been conducted in recent years to assist the County in meeting these objectives. In addition to the Annual Retreat where the Board determines the goals for the upcoming year, the County has a contract for Pay-Plan Maintenance, a Merit Increase Plan, a Capital Improvement Plan, a Comprehensive Plan, a Transportation Plan, a Solid Waste Management Plan and a Water and Sewer Master Plan and Rate Study. These various sources for data collection and analysis were all considered in developing the budget for fiscal year 2012. In addition, a number of factors affect the development of an operating budget including new demands and needs, inflation and legislative changes.

As we look at our upcoming budget, I feel that it is important to take a moment to review what the County has accomplished. The Board adopted a "Back to Basics" approach several years ago and elected to take some conservative stances to ensure that the County maintained its financial strength. With the turn the economy took worldwide a few years ago, the reduction in revenues and the demands for more services along with the increasing cost of doing business, this has become even more important.

- 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 continues for six years. The estimated collection from the tax was $182,500,000. Lowndes County has two level one projects included on this SPLOST, the completion of the Judicial/Administration Complex and Phase II of the County Jail Expansion. 56.07% of proceeds are allocated to Lowndes County. Sales tax revenues took a significant nosedive shortly after this SPLOST began. While there has been some minor increase sporadically, the anticipated growth in revenues could be slow to return.

- GFOA Distinguished Budget Presentation Award: Lowndes County received the Distinguished Budget Award from the Government Finances Officers Association of the United States and Canada for the fifth consecutive year for its budget ending June 30, 2011.
- 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 fourth consecutive year for its comprehensive annual financial report for the year ending June 30, 2010.
- 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 health fund balance levels." Standard & Poor's upgraded the 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: The facility became fully occupied and operational during fiscal year 2011. The judicial wing provides offices for all of the courts as well as the District Attorney and Solicitor General while the administrative wing consolidates the majority of County services. The five story judicial wing provides for additional courtrooms and security and was constructed at a cost of $23 million utilizing bond and SPLOST funding. The cost for Phase II is $8 million.
- Lowndes County Jail Expansion Phase II: During SPLOST V, Jail Phase I provided for a new jail administration area including intake, infirmary and commissary. SPLOST VI provided funding for additional expansion of the jail which included 500 new beds and a video visitation area. The expansion was completed and came in under the anticipated cost of $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

incorporated residents. Over a four year period the Board phased out the insurance premium rollback, equalizing the millage rate for incorporated and unincorporated residents. The insurance premium tax was used to help fund 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.
- In 2008, the Board elected to designate 1.25 mills of taxes for the newly developed Parks and Recreation Authority. The County's millage was reduced accordingly.
- In 2008, the total County millage rate was 9.56 mills. This was made up of 1.00 mills for the Industrial Authority, 1.25 mills for the Parks and Recreation Authority and 7.31 mills for the County.
- In computing the millage rate, the County must also compute the "rollback" rate, the rate that would generate the same amount of taxes from the prior year. If the actual rate exceeds the rollback rate, the County must advertise the increase and hold three public meetings in accordance with the Taxpayers Bill of Rights.
- Adding to the complexity of calculating millage, the State Legislature imposed assessment caps, holding assessments at the 2008 value and also repealed the Homeowners' Tax Relief Grant which gave an exemption of $8,000 to property tax payers.

Fiscal Year 2012 Highlights:

- The General Fund shows an increase from fiscal year 2011 of $67,901 or 0.17%. As stated in the previous year, the decline in the housing market and the moratorium on property values has kept the revenues basically flat. While there are small increases in some areas, others show offsetting declines.
- The total County budget increased by $7,854,612 or 9.85%. This increase is primarily due to a ruling by the Department of Audits concerning SPLOST proceeds. SPLOST laws changed several years ago, putting the burden for proper accounting on the individual governments rather than the County. All proceeds were disbursed monthly rather than as used, the requirement under the old law. As a result, the County budget decreased as it did not show proceeds for other governments. With the new ruling, those proceeds still have to show although the County is not responsible for the proper use of them. Offsetting that increase were items that continued to reduce or hold the line of expenditures. Again, those include no new positions, continued freezes on some unfilled positions, no cost of living or merit increases and no new vehicles or equipment.

Issues and Challenges:

- Unified Land Development Code: 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 studies and programs that assist in analyzing the impact of development and growth throughout the County. In addition to

analyzing growth, the tools and ULDC assist in protecting the citizens and other landowners in Lowndes County.

- Roads: Lowndes County still has a considerable amount of unpaved roads. Increased costs for asphalt due to fuel prices slowed the process since funds for paving come primarily from state aid and SPLOST. With the economic slowdown and the debt service requirements from the current SPLOST, this became even more difficult. Unless there is a significant turnaround in SPLOST proceeds, paving projects for the current sales tax are complete.
- Jail Expansion: The County Jail that currently exists was built in four phases. The oldest section dates back to the 1950's. Some areas of the jail are in poor repair and are unusable. With populations reaching 700, an expansion is underway that will eventually increase the capacity to 1,000 beds. With the expansion of the jail, the need for additional personnel will continue to be a challenge.
- Solid Waste Management: For several years, the Board studied solid waste and how to fund the program. Per the Service Delivery Strategy Agreements with the municipalities, the program was required to be funded by user fees. How to deliver that service to approximately 16,000 residences in the unincorporated areas has been a challenge. The Board adopted a program in 2009 that allowed any resident, whether incorporated or unincorporated, to purchase a Solid Waste Disposal Card for $100 annually. Throughout the year, the program has been monitored and some modifications have been made including pro-rating the card if purchased later in the year. This issue should be carefully reviewed due to the financial implications and the public's expectation of service.

Total Expenditures:

The FY 2012 Budget for the County is $87,634,039, an increase of 9.85% from 2011. A breakdown of each fund follows.

Fund	FY 2011	FY 2012	Variance	Percent Change
General Fund	39,431,390	39,499,291	67,901	0.17%
Special Revenue Funds				
Keep Lowndes Valdosta Beautiful	50,000	-	(50,000)	(100.00)%
Commissary	607,178	533,406	(73,772)	(12.15)%
Sheriff's Drug Seizures	1,000,000	1,000,000	-	0.00%
Accommodation Excise Tax	-	393,237	393,237	100.00%
Intergovernmental Grants	92,336	92,109	(227)	(0.25)%
Jail Operations	484,000	459,740	(24,260)	(5.01)%
Drug Abuse Treatment	185,000	185,000	-	0.00%
911 Communications	2,654,902	2,766,877	111,975	4.22%
Victim/Witness	224,728	227,732	3,004	1.34%
Special Services	3,396,718	3,211,398	(185,320)	(5.46)%
Total Special Revenue Funds	8,694,862	8,869,499	174,637	2.01%

Fund	FY 2010	FY 2011	Variance	Percent Change
Capital Project Funds				
CDBG CHIP Grant	100,000	100,000	-	0.00%
Special Purpose Local Option Sales Tax IV	1,100,000	15,000	(1,085,000)	(98.64)%
Special Purpose Local Option Sales Tax V	6,600,000	5,800,000	(800,000)	(12.12)%
Special Purpose Local Option Sales Tax VI	9,000,000	18,000,000	9,000,000	100.00%
Total Capital Project Funds	16,800,000	23,915,000	7,115,000	42.35%
Enterprise Funds				
Water/Sewer	3,642,524	3,701,700	59,176	1.62%
Landfill	105,700	425,515	319,815	302.57%
Street Lighting	252,040	275,040	23,000	9.13%
Sanitation	996,811	882,135	(114,676)	(11.50)%
Total Enterprise Funds	4,997,075	5,284,390	287,135	5.75%
Internal Service Funds				
Equipment Maintenance	409,600	412,259	2,659	0.65%
Health Insurance	3,650,000	3,800,000	150,000	4.11%
Fleet Manager	2,896,500	3,003,600	107,100	3.70%
Workers Compensation Fund	500,000	450,000	(50,000)	(10.00)%
Industrial Authority	2,400,000	2,400,000	-	0.00%
Total Internal Service Funds	9,856,100	10,065,859	209,759	2.13%
Total All Funds	79,779,427	87,634,039	7,854,612	9.85%

Revenues:

The largest single source of revenue for the General Fund is derived from current year property taxes. Property tax revenues were calculated with a projected decline in the digest due to the economic slowdown and the recently imposed assessment caps. Based on current year collections and information about decreases and sales, we are projecting revenues to remain relatively flat.

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 2012 is $39,499,291, an increase of $67,901 or 0.17%. Current year property taxes account for $19,850,000 or 50.25% of General Fund Revenues.

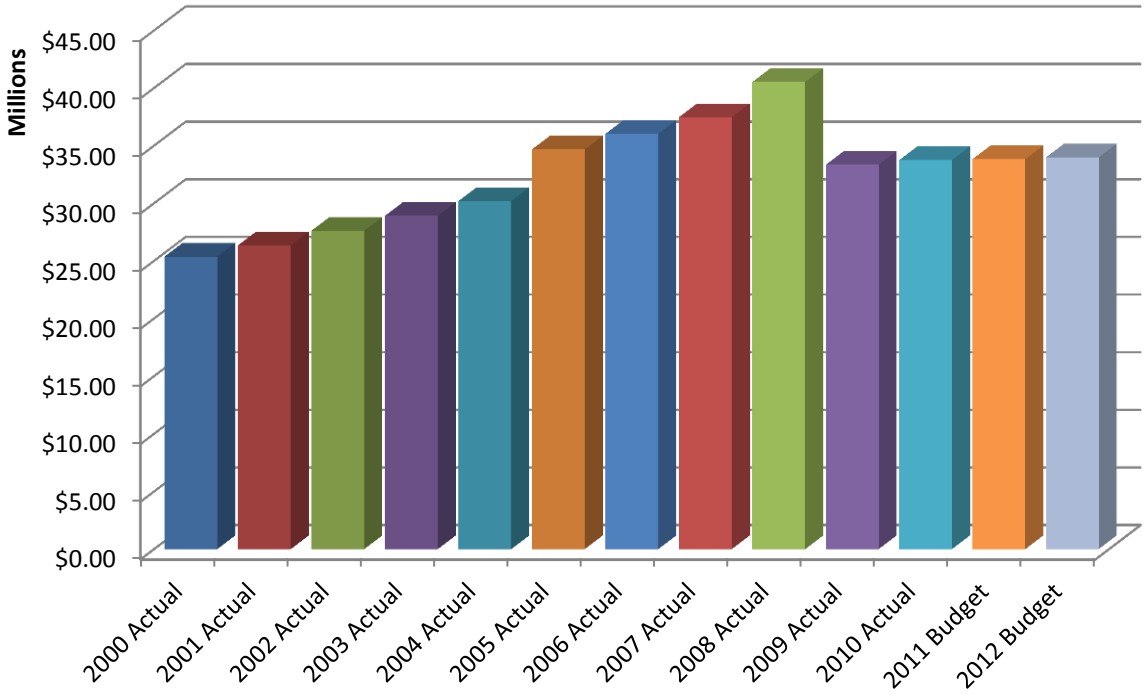


Figure 1 General Fund Tax Revenue History

Expenditures:

The proposed expenditures for fiscal year 2012, like fiscal year 2011, represent a most basic level of current services. No new positions or upgrades were proposed. Positions that were frozen last year remain so. Limited capital purchases were included. This bears consideration as the County's fleet ages and maintenance costs increase. No merit or cost of living increases were included.

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

The single largest expenditure to a local government's budget is personnel which includes salaries and benefits. The expenditures for personnel in the fiscal year 2012 budget represent 58.45% of the General Fund Budget or $23,087,824, down from $23,592,553. Of the total budget, personnel expenditures represent 32.29% or $28,294,024, down from $29,564,725.

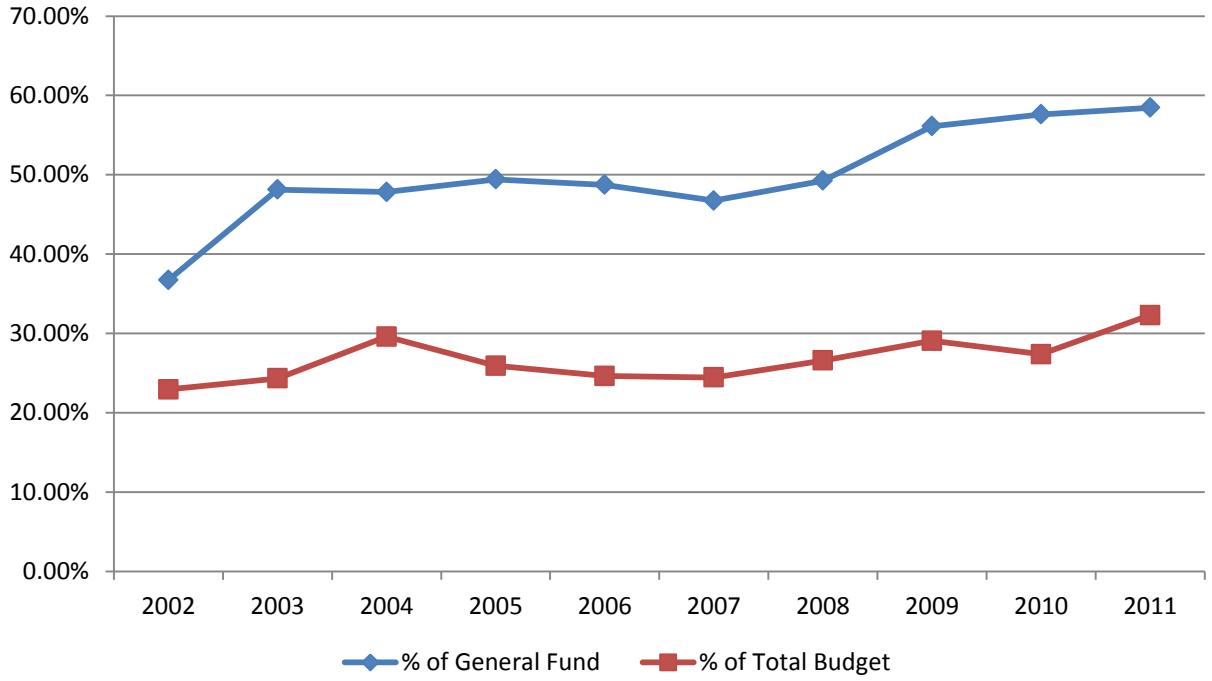


Figure 2 Personnel as a Percentage of Budget

A total of 21 positions were requested during the budget process in addition to requests for upgrades. Several positions frozen or eliminated during fiscal year 2011 remained frozen or eliminated. There were no adjustments included for cost of living or merit increases.

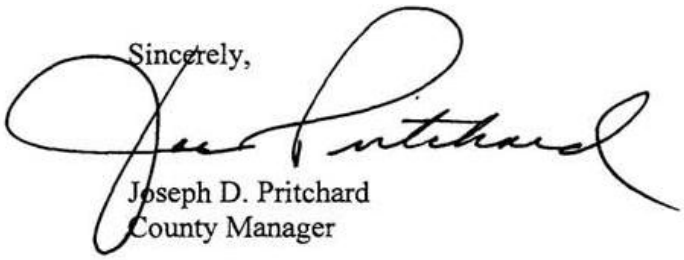
In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Travel related to training was significantly reduced in the 2011 budget and remained so in 2012. While training is of critical importance to ensure that employees stay abreast of changes 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.

Summary:

In summation, the budget for fiscal year 2012 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. By taking a conservative stance and holding the line on expenditures and positions, we present a balanced budget that does not require any cuts to personnel as last year did nor does it recommend furloughs at this time. 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. The Budget Committee and I stand ready to assist you as you formalize this document.

Sincerely,



Joseph D. Pritchard
County Manager

Goals and Objectives

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

Long Term Goals:

- Review and improve policies to ensure good stewardship of taxpayer funds and sound financial practices
- Improve customer service relations throughout the County government
- Improve communications to keep citizens informed

Short Term Goals:

- Policy Improvements – **CG I**
  - Travel policy
  - Lowndes County Fire/Rescue SOPs
  - Animal Shelter SOPs
  - Street Lighting District process
- Customer Service – **CG II**
  - ULDC Survey
  - Lunch & Learn series
  - E-Commerce
- Communications – **CG III**
  - Regional Meetings with other governments
  - Website updates

How to Use This Document

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 set forth by the Board of Commissioners. The document should discuss 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 four main sections: the Introduction, Financial Summary, 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 background.
- Financial Summary – This section provides the reader with information about the overall County budget including historical information, debt service and capital purchases.
- Specific Fund Budgets – This section provides information about each fund, broken down by department and includes goals and objectives for each governmental unit as well as performance measures if available.
- Appendices – This section provides supplemental information to assist the reader in understanding the document. Included in this section are a glossary of terms, expenditure definitions and position charts.

The goal of this document is to present the policies and the goals of Lowndes 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.

A Brief History of Lowndes County



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.

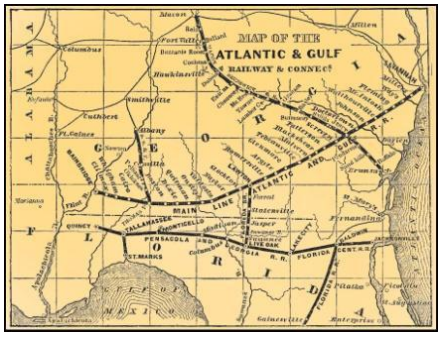
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing 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.



A Brief History of Lowndes County



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.

Community Profile

Established: December 23, 1825
Form of Government: Commission, Manager
County Seat: Valdosta

Land Area: 504.22 square miles
Persons per Square Mile: 216.6

Climate:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg.
High Temp	64.3	66.1	77.5	78.6	88.0	90.8	93.0	94.1	88.7	82.1	72.5	71.6	80.6
Low Temp.	44.1	40.1	46.8	51.9	61.0	68.8	71.8	73.1	69.5	62.8	44.0	45.6	56.6
Avg. Temp.	54.2	53.1	62.1	65.3	74.5	79.8	82.4	83.6	79.1	72.5	58.2	58.6	68.6
Avg. Precip.	4.70	2.79	1.42	0.70	0.77	1.28	6.57	6.52	4.00	2.26	1.79	1.75	34.55

Population: Lowndes County

1970	55,112
1980	67,972
1990	75,981
2000	92,115
2005	98,574
2010	109,233

Population: Incorporated Cities

	2000	2010
Dasher	834	912
Hahira	1,626	2,737
Lake Park	549	733
Remerton	847	1,123
Valdosta	43,724	54,518

	Lowndes County	Georgia	United States
Population, 2010	109,233	9,687,653	308,745,538
Population growth rate	18.6%	18.3%	9.7%
Percentage of population over age 65	9.7%	10.3%	12.9%
Percentage of population under age 18	24.8%	26.3%	24.3%

Gender Statistics	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	82.7%	82.9%	84.6%
Adults with at least a bachelor's degree	22.9%	27.1%	27.5%

Community Profile

Housing Statistics	Lowndes County	Georgia	United States
Housing units	47,595	4,063,548	129,969,653
Homeownership rate	57.4%	67.5%	66.9%
Median value, owner occupied housing units	$124,700	$160,100	$185,400
Households	40,175	3,417,298	112,611,029
Persons per household	2.44	2.70	2.60

Crime	2002	2003	2004	2005	2006	2007
Murder	7	3	5	10	2	1
Rape	44	40	50	44	35	49
Robbery	88	116	124	126	119	132
Assault	246	240	237	233	226	212
Burglary	817	885	807	942	989	958
Larceny	3,174	3,520	3,675	3,788	3,279	3,012
Vehicle Theft	204	221	245	269	200	218
Arson	1	0	0	0	0	1

Economic Statistics	Lowndes County	Georgia	United States
Median household income	$38,143	$47,469	$50,221
Per capita income	$20,876	$25,098	$27,041
Persons below poverty	23.6%	16.6%	14.3%
Unemployment rate	8.7%	9.8%	9.1%

Business Statistics	Lowndes County	Georgia	United States
Private, nonfarm establishments	2,757	227,593	7,601,236
Private, nonfarm employment	41,424	3,633,431	120,903,551
Nonemployer establishments	5,960	731,494	21,351,320
Retail sales ($1,000)	$1,804,839	$117,516,907	$3,917,663,456
Retail sales per capita	$17,744	$12,326	$12,990
Building permits	753	18,228	582,963

Voter Statistics:

Registered voters, June 1, 2011	56,948
%voting in last general election	41.9%
# of precincts	12
US Congressional District	1st and 2nd
State Congressional District	174th, 175th and 176th
State Senate District	8th

Community Profile

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	$17,22,721	$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
2010	$2,830,734	$7,076,835	40%	7.31	7.31

Principal Taxpayers:

	Taxable Assessed Value	% of Taxable Assessed Value
Archer Daniels Midland	$66,226,841	2.34%
Packaging Corporation of America	$49,566,091	1.75%
Lowe's Distributing Center	$32,343,973	1.14%
South Georgia Pecan	$14,148,140	0.50%
Colquitt Electric Membership	$13,124,060	0.46%
Saft America	$12,933,949	0.46%
Marelda Valdosta Mall LLC	$12,217,283	0.43%
Lowe's Home Centers, Inc.	$11,691,893	0.41%
Bellsouth Telecom/AT&T Georgia	$10,714,247	0.38%
Langdale Forrest Products	$9,776,544	0.35%
All Others	2,597,990,951	91.78%

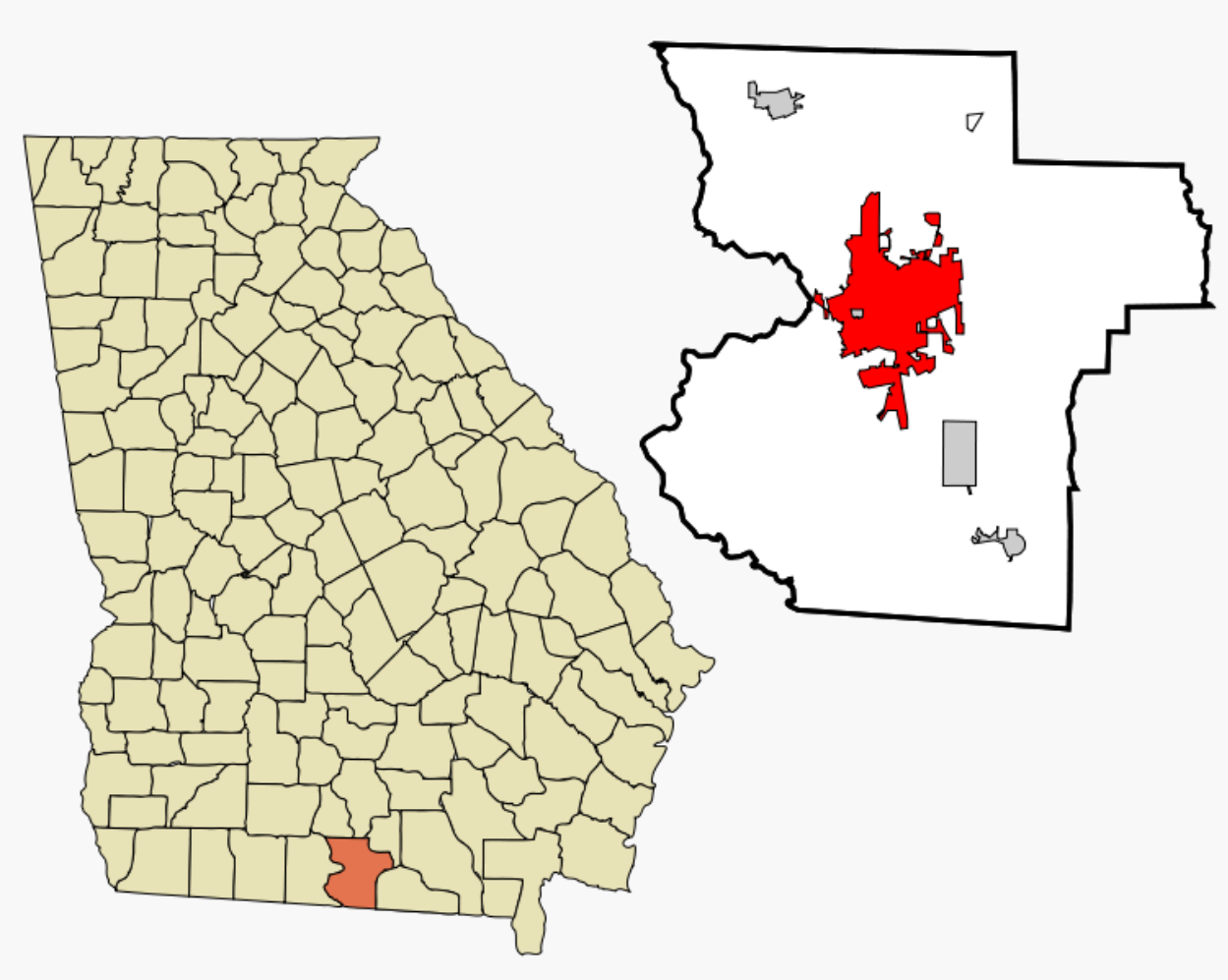
Principal Employers:

	Employees	% of Employees
Moody Air Force Base	6,100	12.35%
South Georgia Medical Center	2,300	4.66%
Valdosta State University	2,280	4.62%
Lowndes County School System	1,279	2.59%
Valdosta City School System	950	1.92%
Lowe's Distribution Center	900	1.82%
Convergys Corp	850	1.72%
City of Valdosta	659	1.33%
Lowndes County	626	1.27%
Fresh Beginnings	500	1.01%
Other Employees	32,947	66.71%

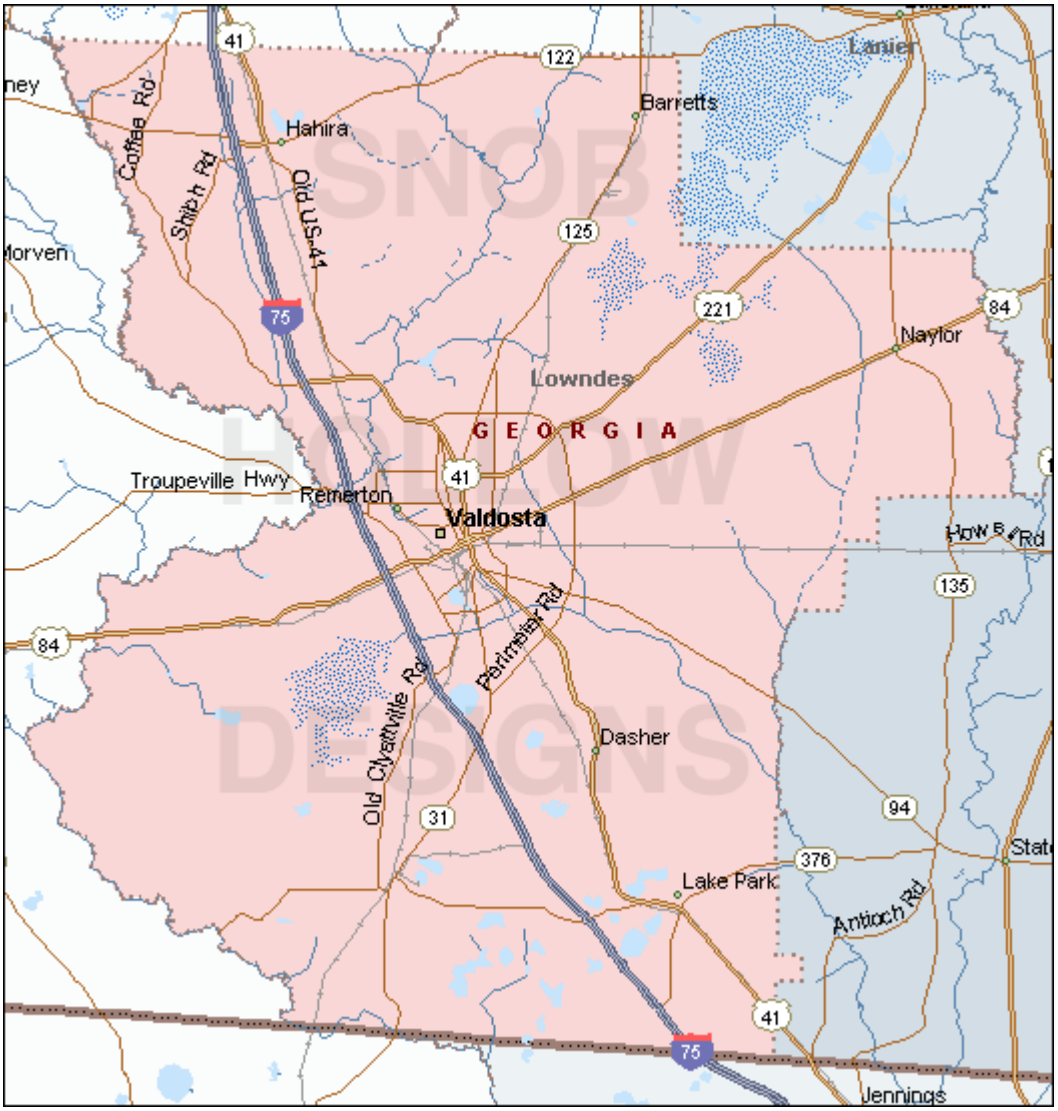
Millage Rate, 2009

County	Industrial Authority	Parks and Recreation Auth.	Total Millage
7.31	1.00	1.25	9.56

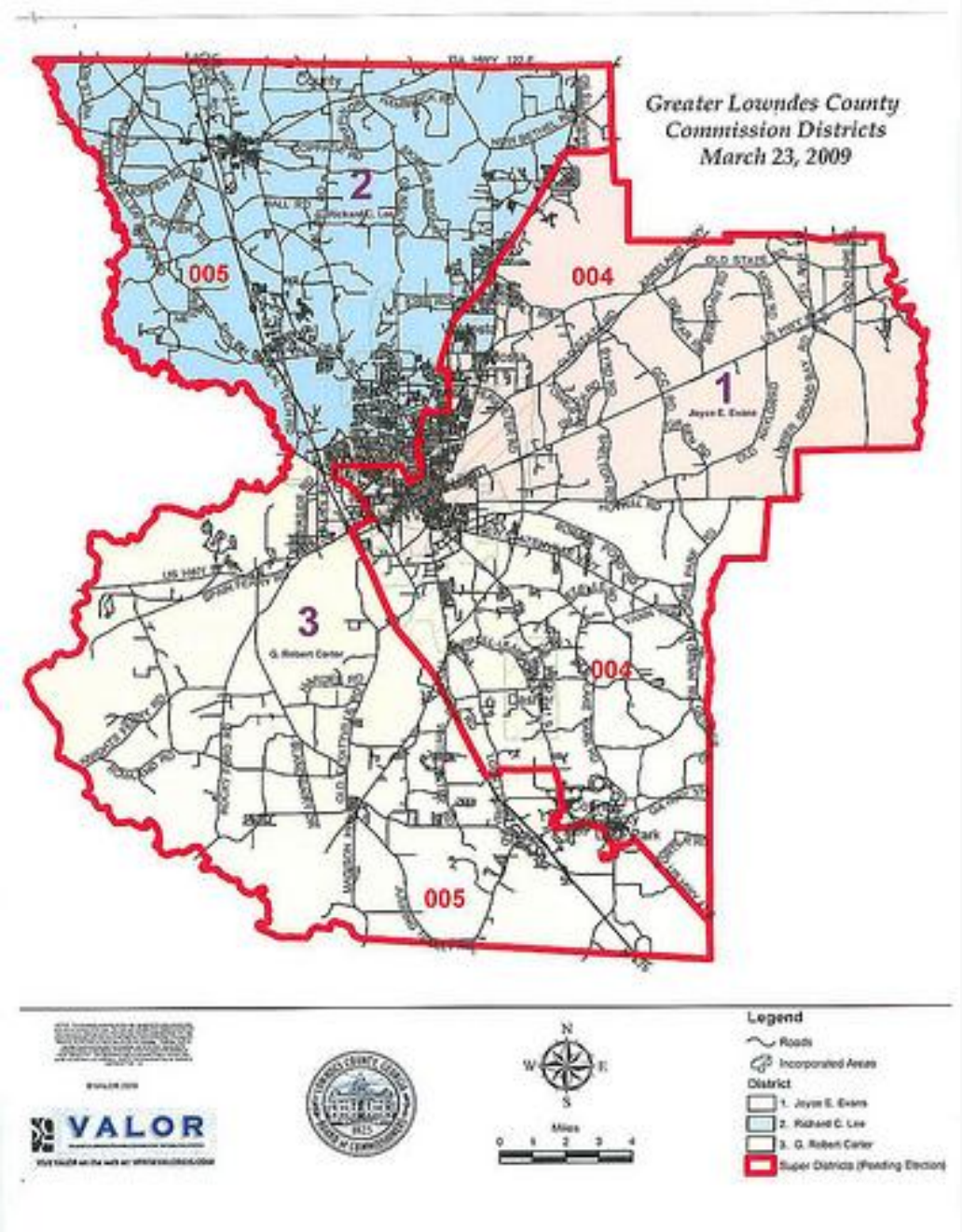
County Maps



County Maps


41
122
Barretts
Hahira
Coffee Rd
Shiloh Rd
Old US 41
125
75
221
84
Naylor
Lowndes
G E O R G I A
41
Troupeville Hwy
Remerton
Valdosta
135
84
Perimeter Rd
Old Clyattville Rd
Dasher
31
94
376
Lake Park
Antioch Rd
41
75
Jennings

County Maps


Greater Lowndes County
Commission Districts
March 23, 2009
2
005
004
1
3
004
005
VALOR
N
W
E
S
Miles
0 1 2 3 4
Legend
Roads
Incorporated Areas
District
1. Joyce E. Evans
2. Richard C. Lee
3. G. Robert Carter
Super Districts (Pending Election)

The Budgeting Process

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 any additional employees determined annually, 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 departments 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.

Manager's Budget Letter/Initial Packages	December 2, 2010
ITS/Personnel Requests Due	December 31, 2010
Departmental Budgets Due	January 21, 2011
End Departmental/Outside Agency Meetings	March 7, 2011
End Elected Official/Constitutional Officer Meetings	April 22, 2011
Manager Recommendations Finalized	April 29, 2011
End Commissioner Work Sessions	May 13, 2011
Public Hearing	June 6, 2011
Public Hearing and Adoption	June 13, 2011

Budgeting and Accounting Controls

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 goods 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.

Fund Structure and Basis of Accounting

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 accounted 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 come 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. Beginning in fiscal year, 2011, this fund was no longer accounted for as a County department. It is presented for historical purposes only.	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 is used to account for the collection of accommodation excise taxes, also referred to as the hotel/motel tax or bed tax. By statute, 40% must be used to promote tourism. The remaining portion helps to fund the County's share of the Airport Authority.	Modified Accrual

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Intergovernmental Grants	This fund accounts for most grants received by the County. Exceptions are generally for CDBG grants and those that qualify as capital projects. Also included in this fund are small entities that the County processes payroll for and the corresponding reimbursement. The only entity the County currently processes for is ADR.	Modified Accrual
Jail Operations	The Jail Fund accounts for the monies received from fines and forfeitures which are set aside for staffing, maintenance and operations of the County jail. All expenditures of this fund relate to the operations of the jail facility.	Modified Accrual
Drug Abuse Treatment	This fund accounts for monies received from fine and forfeitures which are set aside for treatment and educational programs relating to drug use. This program is operated by LODAC (Lowndes Drug Action Council). Beginning with fiscal year 2011, this fund was no long 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 Communications and the Public Safety Radio System, an 800 MHz radio system used by all emergency services and related support divisions. The fund is supported primarily through surcharges to users of wireless and landline telephones, user charges for the radio system and General Fund support.	Modified Accrual
Victim/Witness	This fund accounts for the monies from fine and forfeitures set aside for victim programs. These funds are appropriated to the District Attorney who allocates a portion to the Solicitor General. A portion was previously allocated to The Haven, a local battered women's shelter.	Modified Accrual
Special Services	This fund was created with the finalization of the agreements regarding the Service Delivery Strategy. Revenues are derived from unincorporated sources. Expenditures are for programs that primarily benefit citizens in the unincorporated areas of the County. Among the departments and programs funded through the Special Services Fund are Fire, Planning and Zoning.	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 its Special Purpose Local Option Sales Tax. A description of Capital Project Funds used by the County follows.	Modified Accrual

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
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 on SPLOST IV is almost complete. SPLOST IV ran from 1998 through 2002.	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, which ran from 2003 through 2007, 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, where the County accounted for all monies until spent, the County now has 10 days to remit proceeds to the other governments once received form the Department of Revenue.	Modified Accrual
CDBG EIP Grant	This fund accounted for a segment of a pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin's Famous Pastry site. This project is complete and presented for historical purposes.	Modified Accrual
CDBG EDA Grant	This fund accounted for a segment of a pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin's Famous Pastry site. This project is complete and presented for historical purposes.	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 all revenues and expenses of the County's utility system which provides water and sewer to customers. Revenues come primarily 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 Solid Waste Host Fees from a private landfill located in Lowndes County. Expenses relate primarily to the monitoring of methane as well as an allocation to the KLVB program. Monies are also set aside for post closure care of the County's closed landfill.	Accrual

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Street 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. Each property is assessed an annual fee which appears on the property tax bill for basic or decorative lighting.	Accrual
Sanitation	This fund accounts for the County's solid waste management program. Under the current program, citizens may purchase a card valid for the current fiscal year which allows access to one of the collection centers.	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 revenue. 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 fuel, parts, tires, lubricants and labor on County vehicles and equipment as well as those of outside agencies. The County's fuel island is included in this fund.	Accrual
Health Insurance	This fund accounts for the County's health insurance plan. The County is self-insured. Prior to 2010, this fund included Workers' Compensation; however, this was moved into another fund to give a better picture of how these two programs are performing.	Accrual
Fleet Manager	The Fleet Manager Fund "owns" all vehicles and equipment belonging to Lowndes County. Each year, a rental amount is determined for each piece of equipment and charged to the departments. The rental fee includes the average cost to maintain the vehicle including fuel and any debt service that may be due.	Accrual
Workers' Compensation	Like the Health Insurance Fund, the Workers' Compensation Fund accounts for the County's workers' compensation program. The plan is administered by ACCG.	Accrual
Industrial Authority Debt Service	This fund was created to account for the payment of debt service acquired by the Industrial Authority but passed through the County. In the mid-90's, the Industrial Authority incurred bond debt which the County became responsible for. When the County instituted a dedicated millage for the Industrial Authority, the Authority elected to incur further bond debt to acquire property. As part of the agreement, the County collects the tax revenues annually until the debt service requirements are met and then forwards any remaining funds to the Authority.	Accrual

Financial Policies

Budget and Equity 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 meet 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.

Financial Policies

Budget and Equity Policy:

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. 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.

Georgia Code Section 36-81-7 requires that an annual independent audit of the financial statements 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 principles 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.

Financial Policies

Capital Improvement Plan Policy:

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.

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:

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.

Financial Policies

Investment Policy:

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;
Prime bankers' acceptances;
Local government investment pool;
Repurchase agreements;
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.

Financial Policies

Investment Policy:

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 - Investments 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 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 Instrumentalities 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.

Financial Policies

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 insures that the creditworthiness of the County is protected.

Creditworthiness Objectives - The County's primary objective is to minimize debt service costs. To meet this objective, the County will strive to maintain the highest 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.

Financial Policies

Debt Management Policy:

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.

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.

Financial Policies

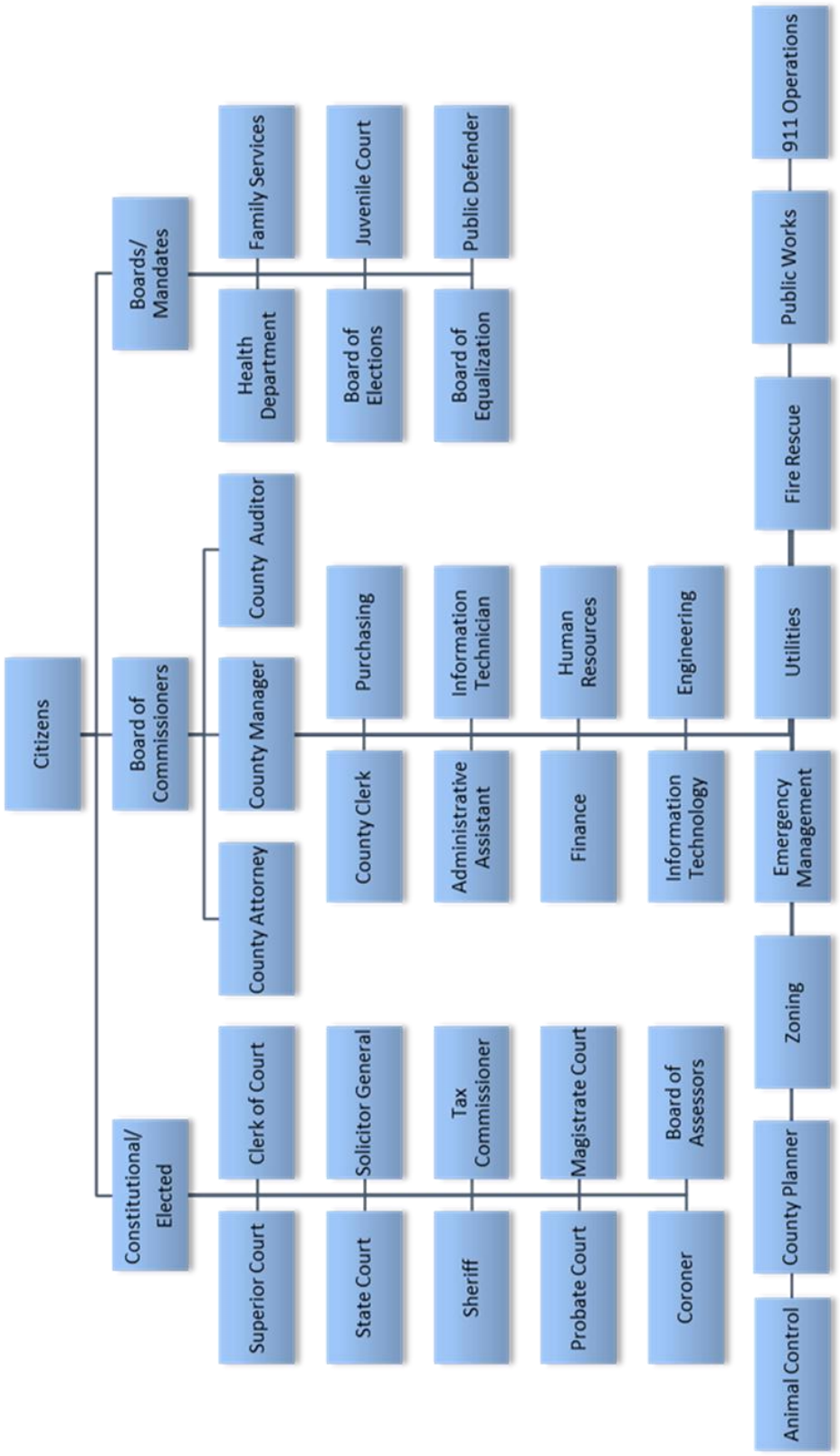
Debt Management Policy:

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 Tax 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.

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.

Organizational Chart



Personnel Summary:

Approved Positions in 2011 Budget	595
Adjustments made during the fiscal year:	
Board of Elections	(1)
Facilities Maintenance	1
Road Maintenance	(1)
Road Construction	1
Actual Positions in 2011	595
Requested Positions:	
Information Technology Services	2
Clerk of Court	1
Probate Court	2
Fire	15
Equipment Maintenance	1
Total Requested Positions:	21
Approved Positions in 2012 Budget	595

Financial Summary (in thousands)

	Governmental Types			Business Types			
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service	Total FY 2012	Total FY 2011
Revenues:							
Taxes	33,975.0	3,610.0	21,000.0	-	2,400.0	60,985.0	53,188.5
Licenses and permits	7.5	111.5	-	-	-	119.0	114.0
Intergovernmental	209.3	790.7	100.0	-	-	1,100.0	1,026.3
Charges for services	3,887.5	2,067.0	-	5,261.0	7,668.7	18,884.2	18,180.0
Fines and forfeitures	1,400.0	1,849.0	-	-	-	3,249.0	3,277.0
Investment income	5.0	-	15.0	-	-	20.0	17.5
Miscellaneous	15.0	320.0	-	907.0	-	1,242.0	1,635.0
Total Revenues	39,499.3	8,748.2	21,115.0	6,168.0	10,068.7	85,599.2	77,438.2
Expenditures/Expenses:							
General government	10,614.0	470.5	-	-	4,250.0	15,334.5	15,357.0
Judicial	4,834.3	319.8	-	-	-	5,154.1	5,119.2
Public safety	17,887.7	6,710.6	-	-	-	24,598.3	24,178.3
Public works	3,947.5	102.6	23,815.0	4,472.3	3,407.3	35,744.7	28,794.1
Health and welfare	726.1	185.0	-	-	-	911.1	900.3
Culture and recreation	1,000.0	-	-	-	-	1,000.0	1,050.0
Housing and development	87.0	947.7	100.0	-	2,400.0	3,534.7	3,597.6
Total expenditures/expenses	39,065.5	8,763.3	23,915.0	4,472.3	10,057.3	86,277.3	78,996.5
Excess (Deficit) of Revenues Over Expenditures/Expenses	402.8	12.0	(2,800.0)	1,695.7	11.4	(678.1)	(1,558.3)
Non-operating Revenue/Expense							
Water and sewer	-	-	-	(495.0)	-	(495.0)	(495.0)
Fleet Manager	-	-	-	-	(8.6)	(8.6)	-
Other sources and uses							
Transfers in	-	536.0	-	317.1	-	853.1	287.9
Transfers out	(402.8)	(133.2)	-	(317.1)	-	(853.1)	(287.9)
Excess (Deficit) of Revenues and Other Sources Over Expenditures, Expenses and Other Uses	-	414.7	(2,800.0)	1,200.7	2.8	(1,181.7)	(2,053.3)

Summary of Revenues by Fund and Sources (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
General Fund							
Taxes	33,340.8	33,743.0	33,828.5	30,527.8	33,828.5	33,975.0	0.43%
Licenses and permits	38.8	9.5	7.5	7.6	7.5	7.5	0.00%
Intergovernmental	223.7	396.1	219.9	212.3	219.9	209.3	(4.82)%
Charges for service	4,938.0	3,916.7	3,868.0	3,690.6	3,868.0	3,887.5	0.50%
Fines and forfeitures	1,466.1	1,505.1	1,460.0	1,273.8	1,460.0	1,400.0	(4.11)%
Investment income	54.8	8.3	7.5	39.0	7.5	5.0	(33.33)%
Miscellaneous	261.6	75.8	40.0	67.9	40.0	15.0	(62.50)%
Total General Fund	40,323.9	39,654.4	39,431.4	35,819.1	39,431.4	39,499.3	0.17%
Keep Lowndes Valdosta Beautiful							
Intergovernmental	-	10.0	-	-	-	-	0.00%
Investment income	0.8	0.1	-	-	-	-	0.00%
Miscellaneous	0.7	0.1	-	-	-	-	0.00%
Other sources	50.0	50.0	50.0	4.2	50.0	-	(100.00)%
Total KLVB	51.5	60.2	50.0	4.2	50.0	-	(100.00)%
Commissary							
Charges for service	272.6	256.1	260.0	272.2	260.0	300.0	15.38%
Miscellaneous	181.2	520.0	545.0	244.6	545.0	300.0	(44.95)%
Total Commissary	453.8	776.1	805.0	516.8	805.0	600.0	(25.47)%
Drug Seizures							
Fines and forfeitures	661.5	366.0	1,000.0	-	1,000.0	1,000.0	0.00%
Investment income	17.4	13.5	-	-	-	-	0.00%
Total Drug Seizures	678.9	379.5	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Excise Tax							
Taxes	-	-	-	244.5	-	260.0	100.00%
Other sources	-	-	-	-	-	133.2	100.00%
Total Accommodation Excise Tax	-	-	-	244.5	-	393.2	100.00%
Intergovernmental Grants							
Intergovernmental	732.3	922.1	92.3	2,168.4	92.3	92.1	(0.25)%
Other sources	-	-	-	9.7	-	-	0.00%
Total Intergovernmental Grants	732.3	922.1	92.3	2,178.1	92.3	92.1	(0.25)%
Jail Operations							
Fines and forfeitures	482.1	512.4	484.0	427.1	484.0	495.0	2.27%
Miscellaneous	-	12.4	-	-	-	-	0.00%
Total Jail Operations	482.1	524.8	484.0	427.1	484.0	495.0	2.27%
Drug Abuse Treatment							
Fines and forfeitures	186.4	198.7	185.0	182.6	185.0	211.0	14.05%
Total Drug Abuse Treatment	186.4	198.7	185.0	182.4	185.0	211.0	14.05%
Emergency Telecommunications							
Intergovernmental	579.3	552.7	522.0	35.0	522.0	604.1	15.73%
Charges for service	1,826.5	1,838.7	1,875.0	1,531.2	1,875.0	1,740.0	(7.20)%
Investment income	0.3	-	-	-	-	-	0.00%
Miscellaneous	19.2	20.9	20.0	23.0	20.0	20.0	0.00%
Other sources	6.2	-	237.9	237.9	237.9	402.8	69.30%
Total Emergency Telecom.	2,431.4	2,412.3	2,654.9	1,827.1	2,654.9	2,766.9	4.22%

Summary of Revenues by Fund and Sources (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Victim/Witness							
Intergovernmental	95.6	91.6	92.1	84.2	92.1	94.5	2.61%
Fines and forfeitures	146.1	152.3	148.0	128.1	148.0	143.0	(3.38)%
Total Victim/Witness	241.7	243.9	240.1	212.3	240.1	237.5	(1.08)%
Special Services							
Taxes	3,764.9	3,617.0	3,645.0	3,243.4	3,645.0	3,350.0	(8.09)%
Licenses and permits	112.6	114.6	106.5	115.7	106.5	111.5	4.69%
Charges for service	36.3	27.4	25.0	33.4	25.0	27.0	8.00%
Miscellaneous	-	-	-	1.6	-	-	0.00%
Transfers in	21.3	-	-	46.2	-	-	0.00%
Total Special Services	3,935.1	3,759.0	3,776.5	3,440.4	3,776.5	3,488.5	(7.63)%
CDBG CHIP Grant							
Intergovernmental	225.1	140.6	100.0	145.9	100.0	100.0	0.00%
Total CDBG CHIP Grant	225.1	140.6	100.0	145.9	100.0	100.0	0.00%
SPLOST IV							
Investment income	10.7	0.5	-	-	-	-	0.00%
Total SPLOST IV	10.7	0.5	-	-	-	-	0.00%
SPLOST V							
Intergovernmental	488.9	-	-	-	-	-	0.00%
Investment income	73.3	15.6	10.0	11.0	10.0	10.0	0.00%
Total SPLOST V	562.2	15.6	10.0	11.0	10.0	10.0	0.00%
Capital Projects-Judicial/Admin/Jail							
Investment income	119.0	97.4	-	24.9	-	-	0.00%
Total CP – Judicial/Admin & Jail	119.0	97.4	-	24.9	-	-	0.00%
SPLOST VI							
Taxes	12,621.1	12,094.6	13,315.0	10,941.0	13,315.0	21,000.0	57.72%
Intergovernmental	339.9	624.5	-	(3.2)	-	-	0.00%
Investment income	34.8	4.9	-	5.2	-	5.0	100.00%
Total SPLOST VI	12,995.8	12,724.1	13,315.0	10,943.0	13,315.0	21,005.0	57.75%
CDBG EIP Grant							
Intergovernmental	-	11.0	-	-	-	-	0.00%
Total CDBG EIP Grant	-	11.0	-	-	-	-	0.00%
CDBG EDA Grant							
Intergovernmental	242.2	31.9	-	-	-	-	0.00%
Total CDBG EDA Grant	242.2	31.9	-	-	-	-	0.00%
Water/Sewer							
Charges for service	3,227.4	4,344.7	3,909.0	4,066.3	3,909.0	4,412.0	12.87%
Miscellaneous	412.6	721.3	480.0	612.0	480.0	487.0	1.46%
Transfer in	3,357.4	2,369.0	-	254.7	-	-	0.00%
Non-Operating	30.9	6.1	-	79.1	-	-	0.00%
Total Water/Sewer	7,028.2	7,441.0	4,389.0	5,012.2	4,389.0	4,899.0	11.62%

Summary of Revenues by Fund and Sources (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Landfill							
Miscellaneous	462.8	624.2	550.0	292.6	550.0	420.0	(23.64)%
Total Landfill	462.8	624.2	550.0	292.6	550.0	420.0	(23.64)%
Street Lighting Districts							
Charges for service	170.7	189.2	190.0	190.4	190.0	284.0	49.47%
Total Street Lighting Districts	170.7	189.2	190.0	190.4	190.4	284.0	49.47%
Sanitation							
Charges for service	75.6	578.8	996.8	632.1	996.8	565.0	(43.32)%
Miscellaneous	11.1	-	-	-	-	-	0.00%
Transfers In	982.0	435.0	-	435.0	-	317.1	100.00%
Total Sanitation	1,068.7	1,013.8	996.8	1,067.1	996.8	882.1	(11.51)%
Equipment Maintenance							
Intergovernmental	146.5	-	-	-	-	-	0.00%
Charges for service	597.9	668.0	409.6	428.0	409.6	412.3	0.65%
Miscellaneous	26.4	-	-	-	-	-	0.00%
Total Equipment Maintenance	770.9	668.0	409.6	428.0	409.6	412.3	0.65%
Health Insurance							
Charges for service	4,894.8	4,041.6	3,100.0	3,687.2	3,100.0	3,705.0	19.52%
Miscellaneous	691.5	-	-	-	-	-	0.00%
Non-Operating	0.3	-	-	-	-	-	0.00%
Total Health Insurance	5,586.6	4,041.6	3,100.0	3,687.2	3,100.0	3,705.0	19.52%
Fleet Manager							
Charges for service	3,917.0	4,094.7	2,896.5	3,215.7	2,896.5	3,073.7	6.12%
Non-Operating	6.4	0.7	-	0.2	-	-	0.00%
Total Fleet Manager	3,923.4	4,095.4	2,896.5	3,215.9	2,896.5	3,073.7	6.12%
Workers' Compensation							
Charges for service	-	668.9	650.0	470.0	650.0	477.7	(26.51)%
Total Workers' Compensation	-	668.9	650.0	470.0	650.0	477.7	(26.51)%
Industrial Authority Debt Service							
Taxes	901.7	1,994.2	2,400.0	2,767.0	2,400.0	2,400.0	0.00%
Investment income	0.1	0.3	-	-	-	-	0.00%
Total Industrial Auth. Debt Service	901.9	1,994.5	2,400.0	2,767.0	2,400.0	2,400.0	0.00%
All Funds							
Taxes	50,628.6	51,448.8	53,188.5	47,723.7	53,188.5	60,985.0	14.66%
Licenses and permits	151.4	124.1	114.0	123.3	114.0	119.0	4.39%
Intergovernmental	3,073.6	2,780.6	1,026.3	2,642.6	1,026.3	1,100.0	7.18%
Charges for service	19,956.8	20,624.7	18,180.0	18,217.2	18,180.0	18,884.2	3.87%
Fines and forfeitures	2,942.2	2,734.5	3,277.0	2,011.8	3,277.0	3,249.0	(0.85)%
Investment income	311.3	140.7	17.5	80.3	17.5	20.0	14.29%
Miscellaneous	2,067.1	1,974.7	1,635.0	1,241.7	1,635.0	1,242.0	(24.04)%
Transfers in	4,416.9	2,854.0	287.9	987.7	287.9	853,1	196.33%
Non-Operating	37.5	6.8	-	79.4	-	-	0.00%
Total All Funds	83,585.4	82,688.9	77,726.1	73,107.7	77,726.1	86,452.4	11.23%

Revenue Charts

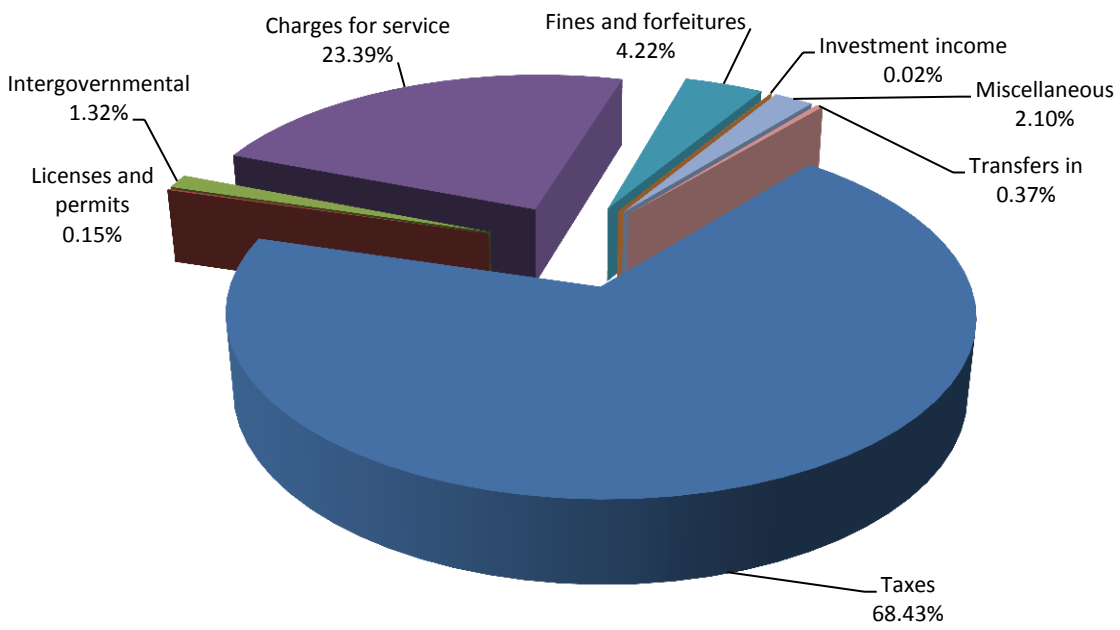


Figure 3 - All Funds Revenue by Type

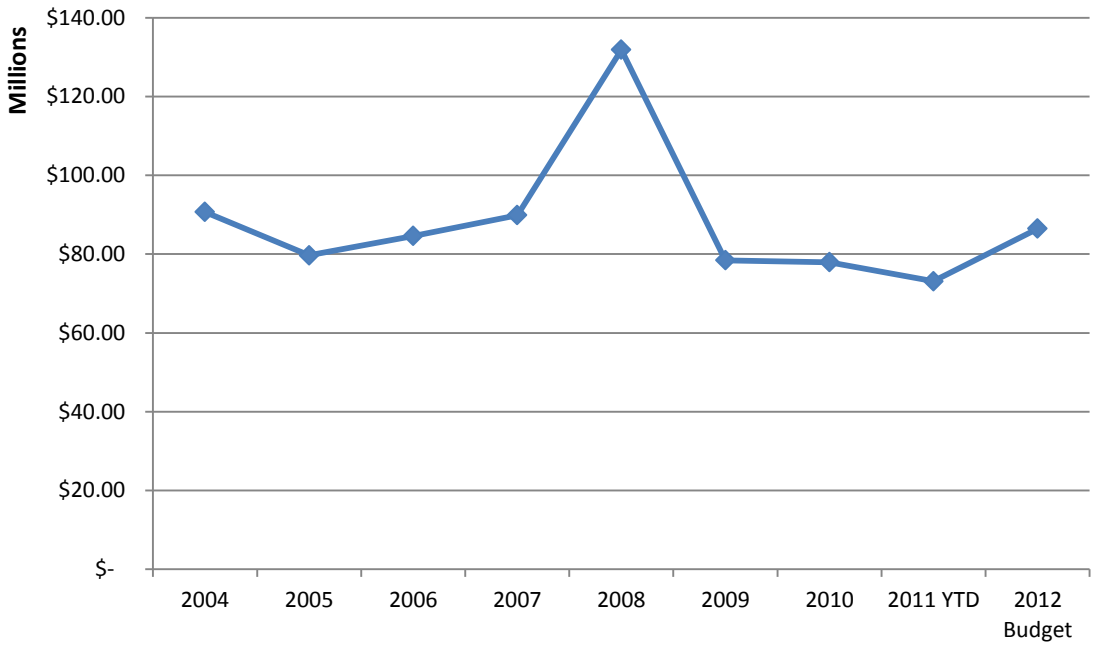


Figure 4 - All Funds Revenue History

Revenue Sources and Assumptions

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 were calculated. For fiscal years 2011 and 2012, the Committee used 0.00% growth. While Lowndes County has enjoyed several years of growth from new construction, the economy has significantly impacted that. The housing market has dwindled. In addition, the General Assembly imposed assessment caps for a period of three years, freezing assessments at their 2008 levels. New vehicles purchases have declined, further impacting tax revenues. This reduction in sales also impacts the sales tax revenues. While in previous years, the Committee has not gotten digest numbers from the Tax Commission until after the approval of the budget, numbers were available earlier this year. The digest totals submitted confirm the lack of growth in the tax digest for the coming year.

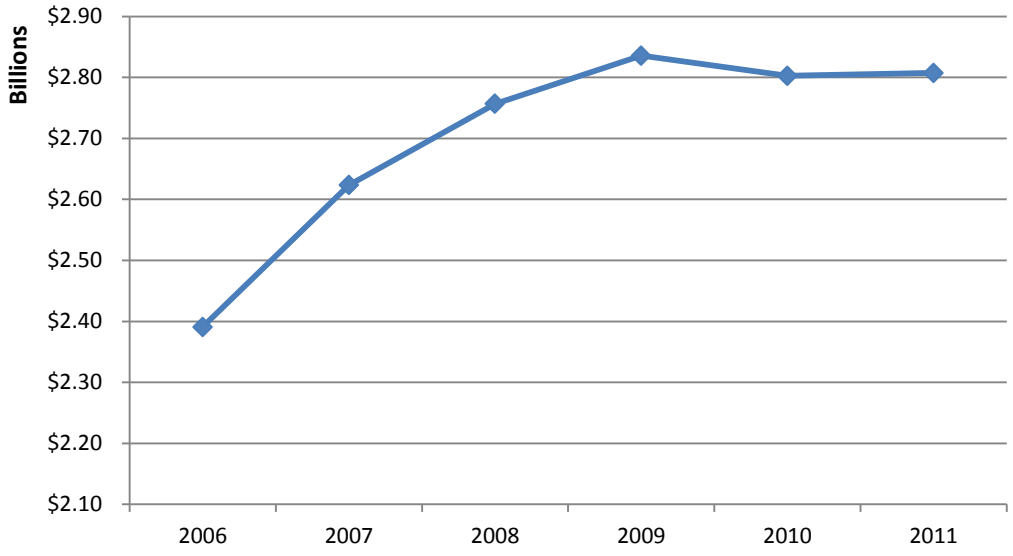


Figure 5 - Digest History

Revenue Sources and Assumptions

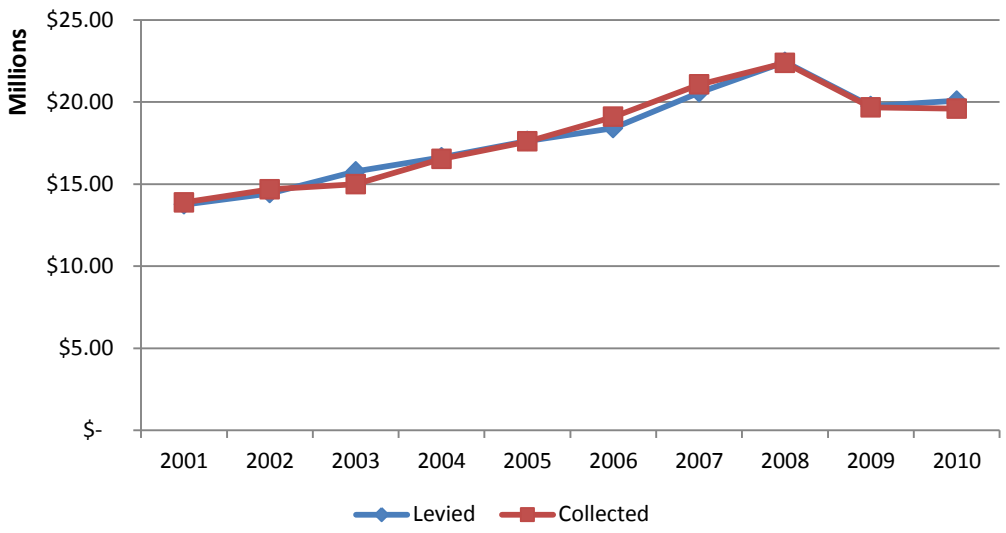


Figure 6 - Tax Collection History

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%	100.00%
2002	$1,831,102,771	$15,137,872	96.95%	99.99%
2003	$1,960,174,441	$15,769,194	95.02%	99.98%
2004	$2,015,862,650	$17,001,737	97.21%	99.97%
2005	$2,200,698,338	$17,860,543	98.46%	99.94%
2006	$2,390,770,104	$20,047,190	97.57%	99.96%
2007	$2,623,344,025	$21,182,223	97.07%	99.92%
2008	$2,756,750,409	$22,967,377	97.81%	99.86%
2009	$2,835,842,042	$20,151,846	96.80%	99.10%
2010	$2,802,662,984	$20,692,666	96.37%	96.37%

Figure 7 – Property Tax Value and Collection History

- 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 no growth for fiscal year 2012.

Revenue Sources and Assumptions

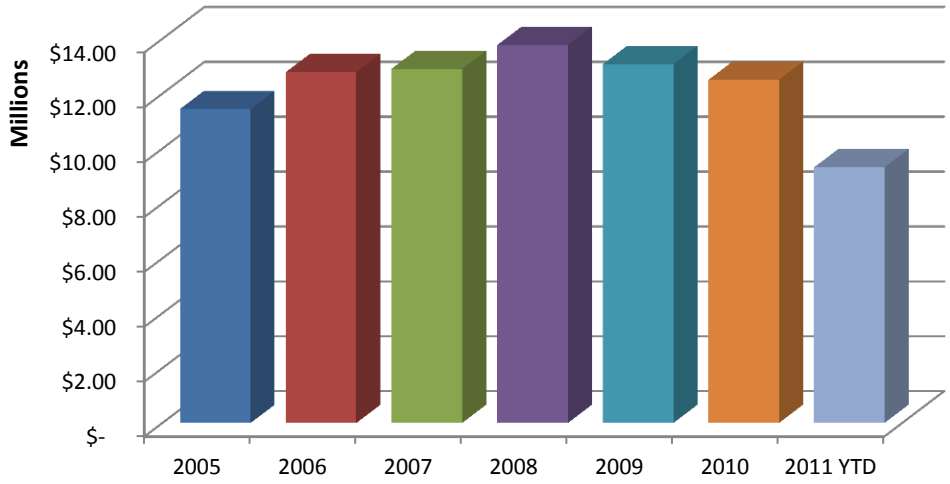


Figure 8 - Local Option Sales Tax Collection History

- 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.

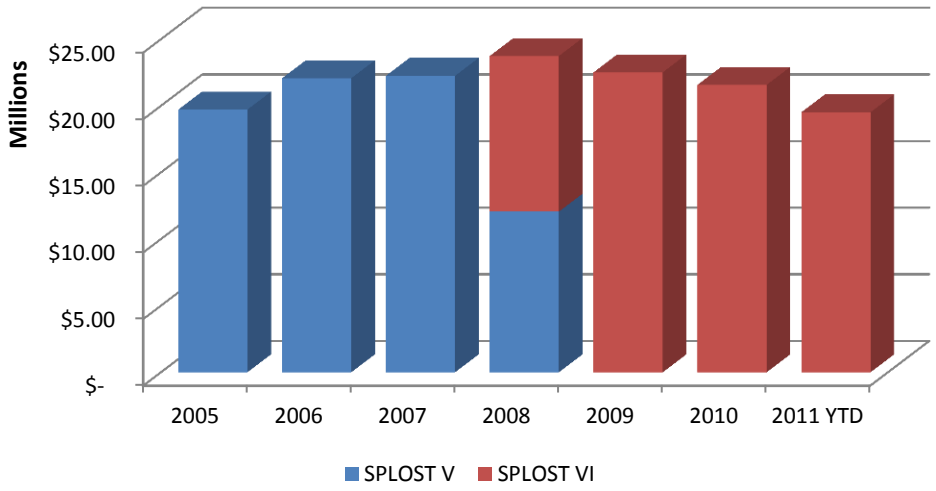


Figure 9 - Special Purpose Local Option Sales Tax Collection History

Revenue Sources and Assumptions

- Sales Tax Allocations –

 LOST – Property Tax Relief

 EdSPLOST

 SPLOST – Capital Projects

 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. This tax has declined slightly in recent years. In prior years, 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.

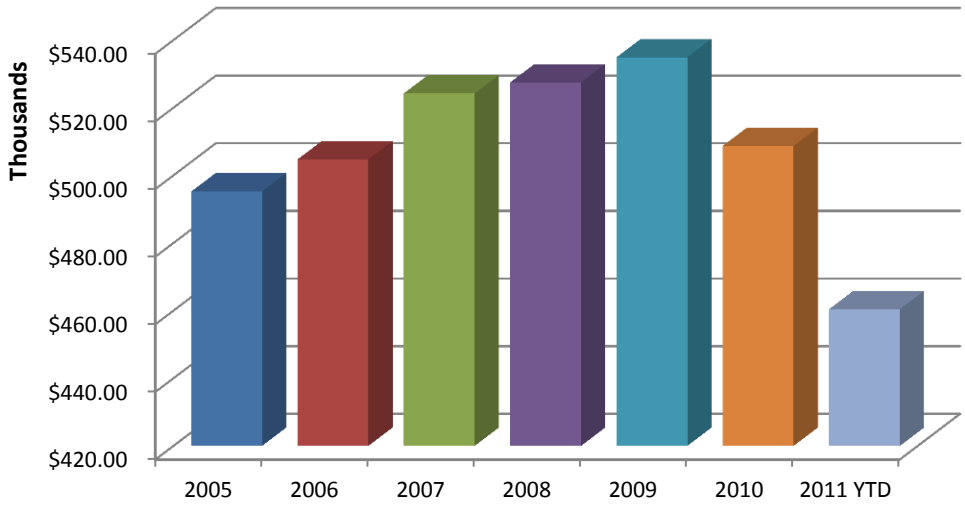


Figure 10 - Alcoholic Beverage Tax History

- 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 1 to May 31 of each year. This item is budgeted for based on historical trends. In prior years, this tax was accounted for in the General Fund but was moved in 2009 to the Special Services Fund following the Service Delivery Strategy Agreement.

Revenue Sources and Assumptions

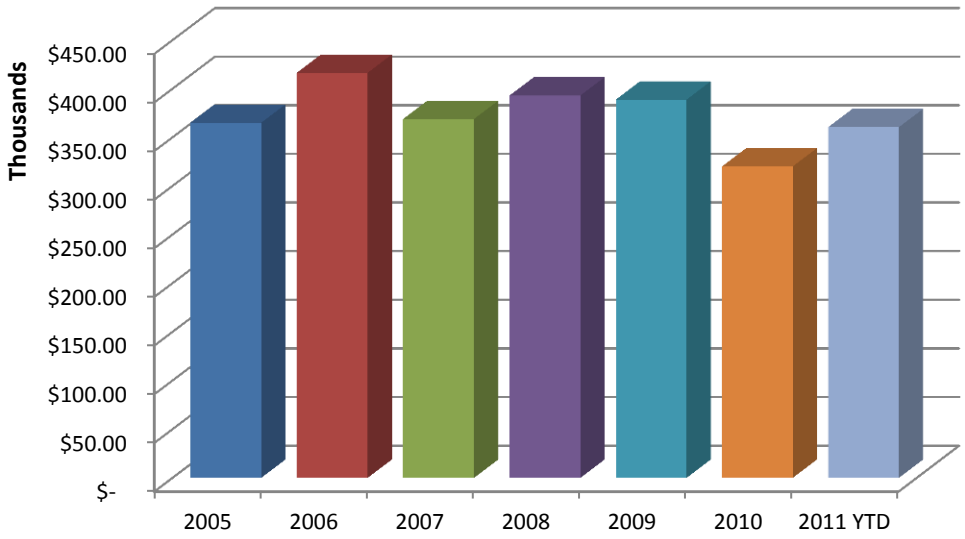


Figure 11 - Occupation Tax Registration History

- 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 in 2009 with the completion of the Service Delivery Strategy Agreement.

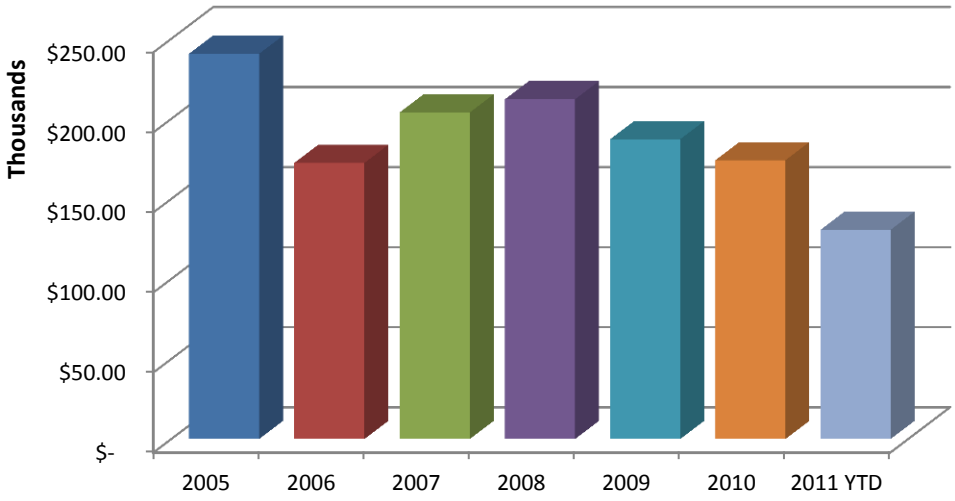


Figure 12 - Franchise Tax History

Revenue Sources and Assumptions

- 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 and is therefore accounted for under the Special Services Fund. Prior to 2009 and the completion of the Service Delivery Strategy Agreement, it was accounted for in the General Fund.

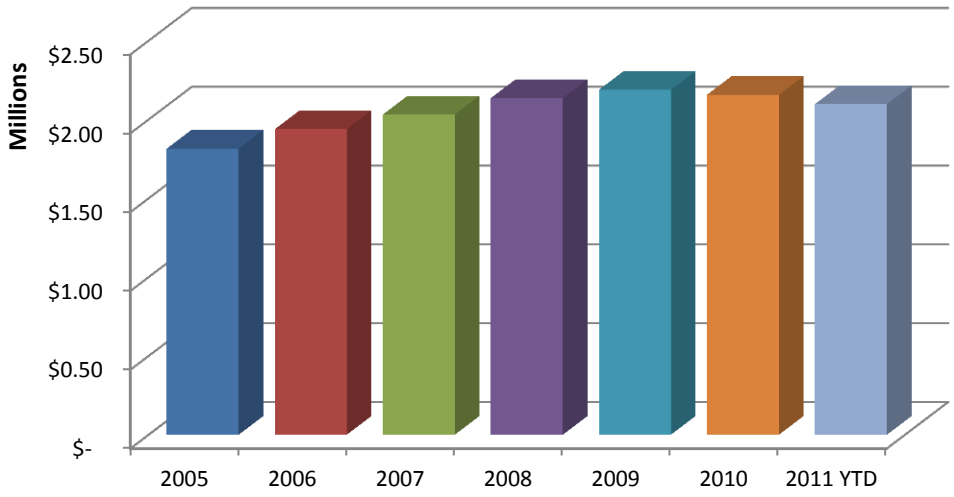


Figure 13 - Insurance Premium Tax History

- 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. It was moved to the Special Services Fund in 2009, but moved back to the Accommodation Excise Tax Fund during 2010.

Revenue Sources and Assumptions

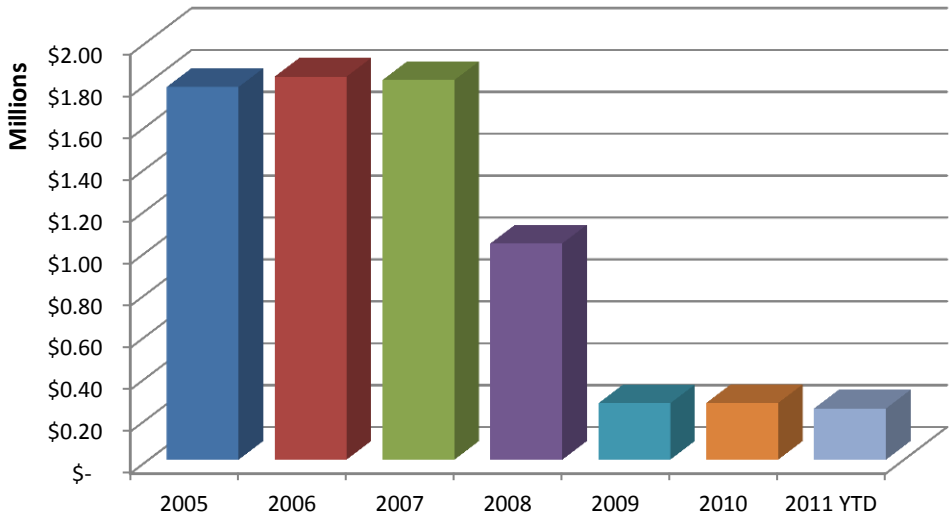


Figure 14 - Accommodation Excise Tax History

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 fee 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. As of fiscal year 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.

Revenue Sources and Assumptions

- 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.

- 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.

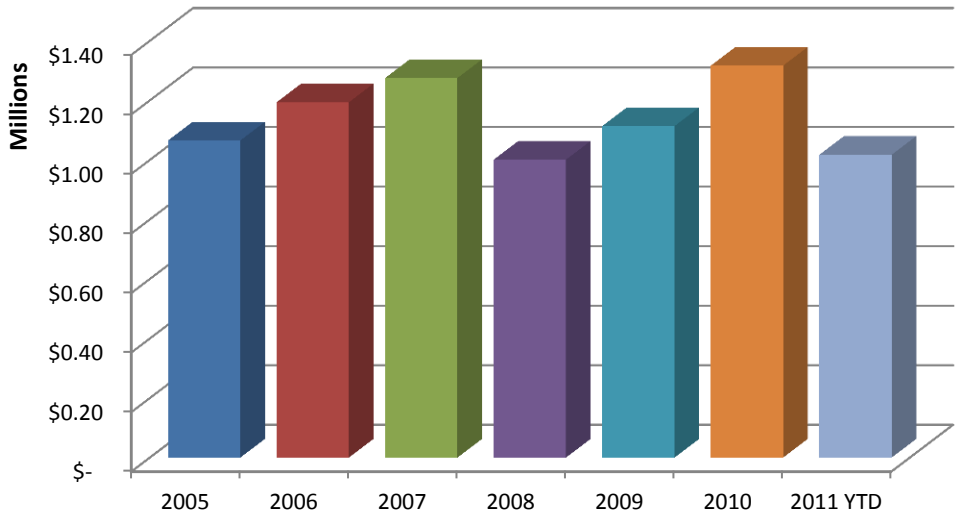


Figure 15 - Prisoner Housing History

Revenue Sources and Assumptions

- 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.

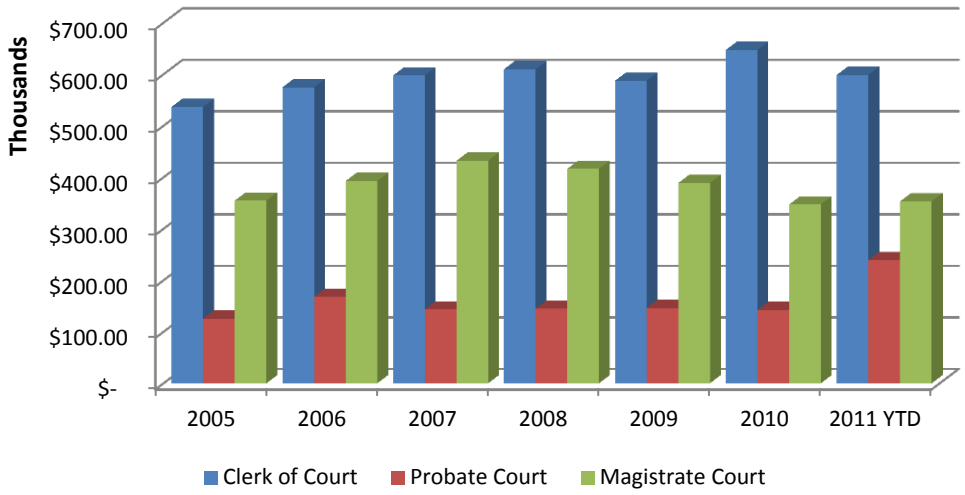


Figure 16 - Court Fees History

- 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 are used. In addition, an estimation of the number of animals that will come through the shelter and the current rate structure are considered. While there does appear to be a significant increase in Probate Court collections, it should be noted that a new fee was required to be collected by the court and submitted to the Georgia Bureau of Investigations for concealed weapon permits. There is an offsetting expenditure in the Probate Court division.

Revenue Sources and Assumptions

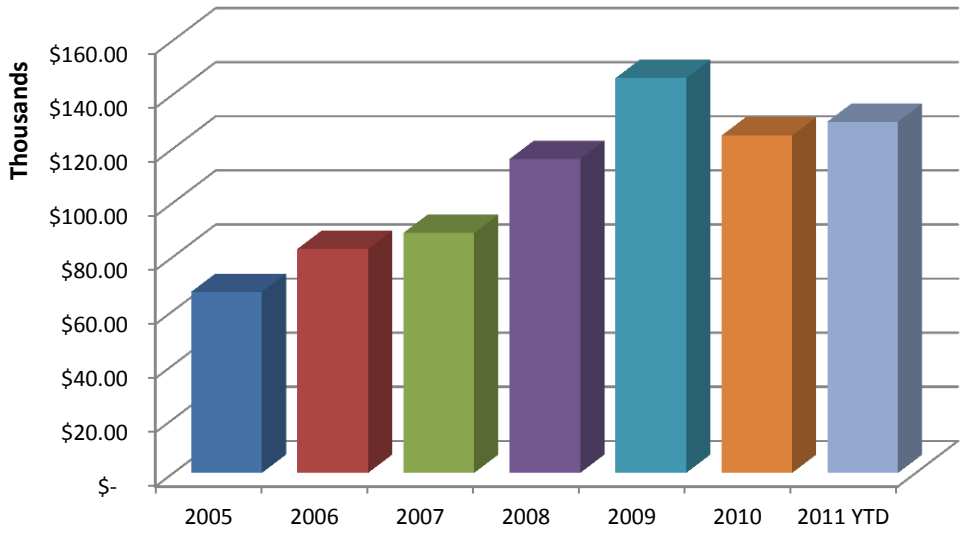


Figure 17 - Animal Shelter Fee History

- 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. This line is not budgeted for as all SPLOST projects that funding is available for have been completed.

- 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.

Revenue Sources and Assumptions

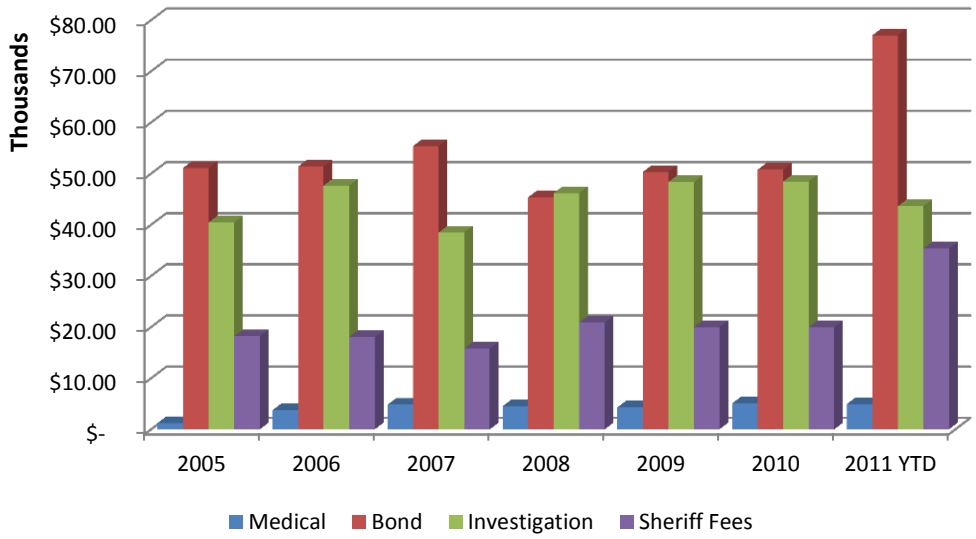


Figure 18 - Sheriff's Fees History

- 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. Although there was a slight increase in 2011, the fee continues to trend down.

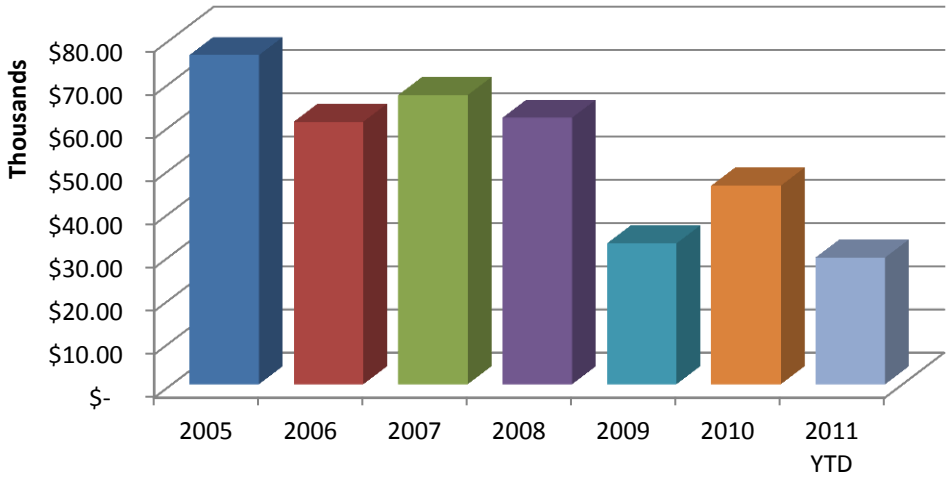


Figure 19 - Culvert Installation Fee History

Revenue Sources and Assumptions

- 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 and must be allocated for inmate benefit. Commissary fees are budgeted based on historical trends. There was a large increase in Commissary fees in 2010 for surcharges on prepaid telephone cards sold to inmates.

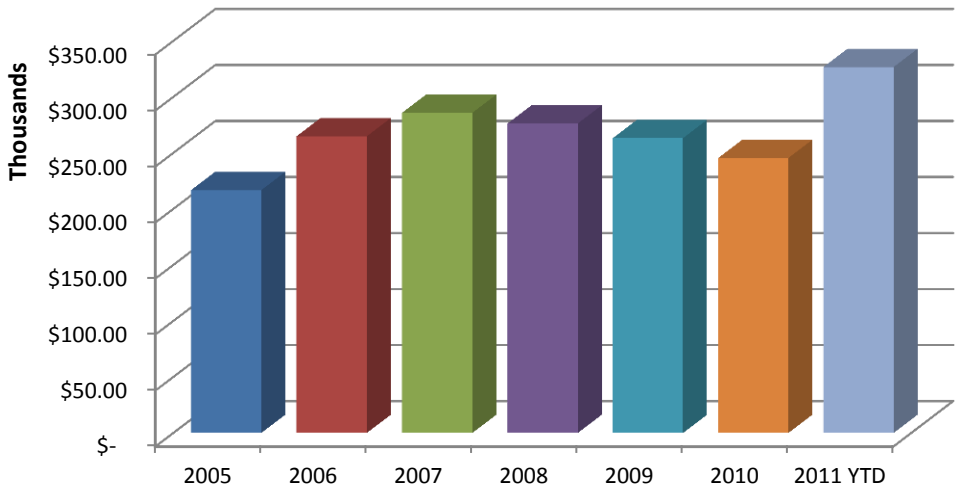


Figure 10 - Commissary Fee History

- 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.

Revenue Sources and Assumptions

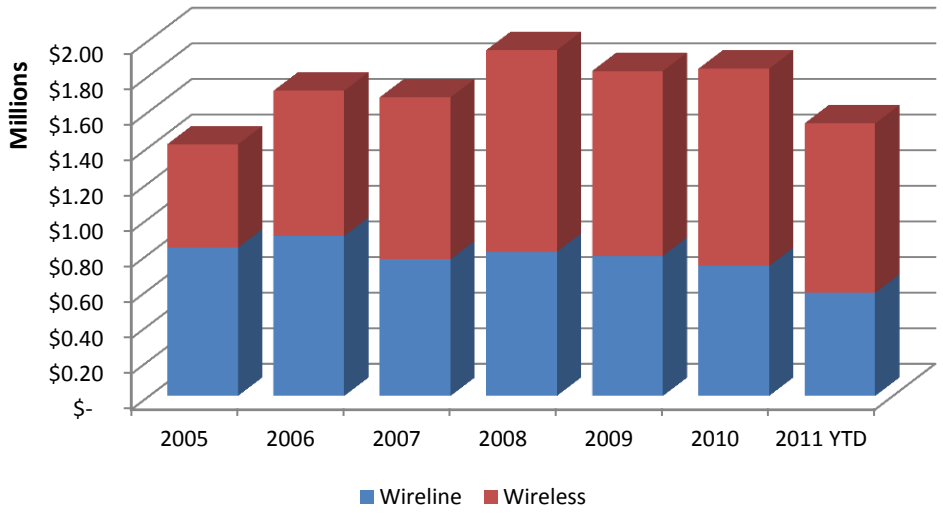


Figure 11 - 911 Surcharge History

- 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. 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.

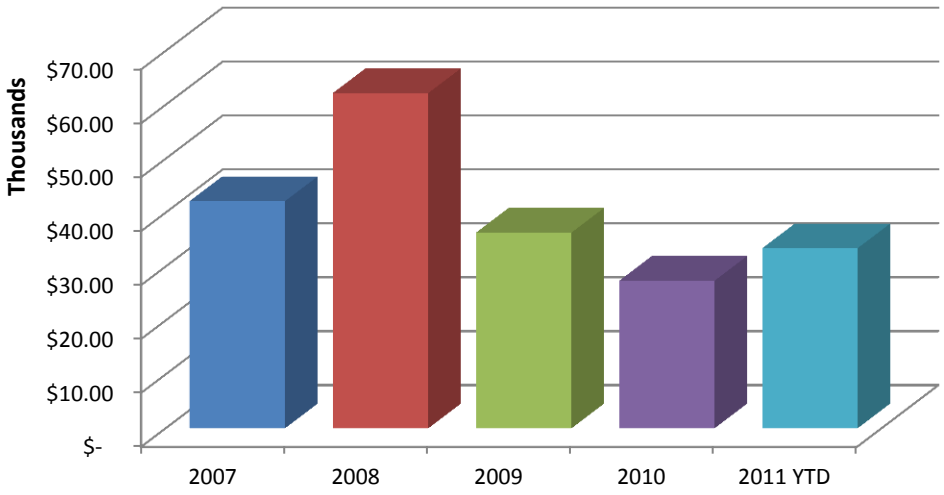


Figure 12 - Zoning Fee History

Revenue Sources and Assumptions

- 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.

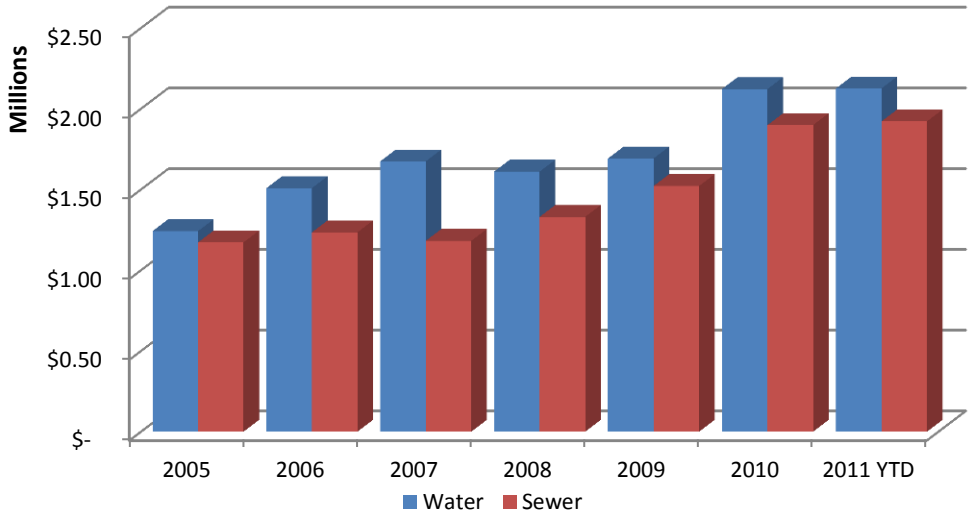


Figure 13 - Water and Sewer Fee History

- 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 several years, beginning in fiscal year 2010 they implemented an annual solid waste permit for access to any of the collection sites. Each year, the system has been tweaked slightly.

- 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.

Revenue Sources and Assumptions

- 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.

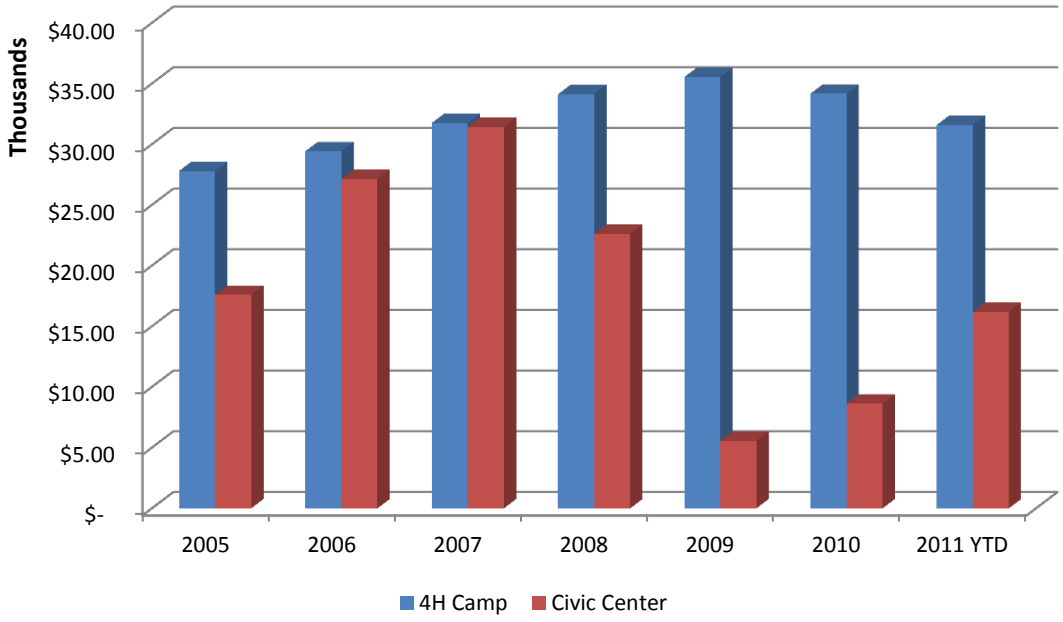


Figure 24 - Rental History - 4H Camp and Civic Center

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.

Revenue Sources and Assumptions

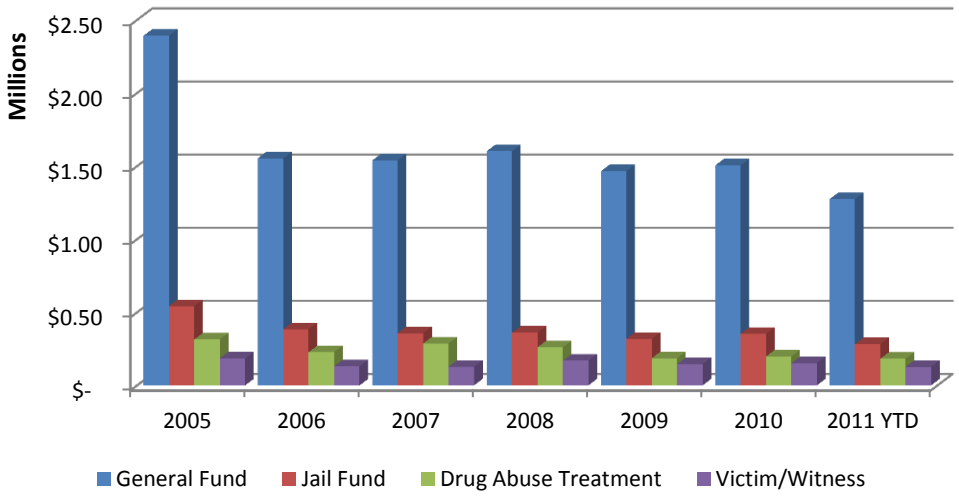


Figure 25 - Court Fines History

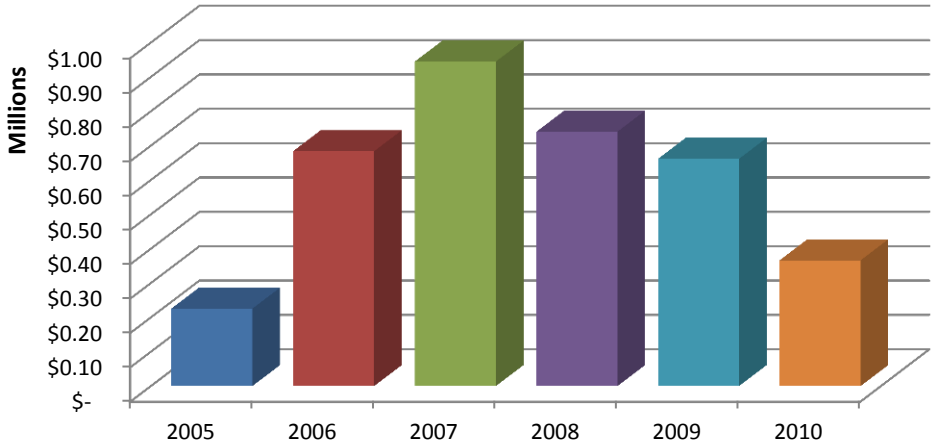


Figure 26 - Forfeiture History - Drug Seizures

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.

- Surplus Sales - From time to time, assets of the County may be declared surplus and sold. Budgeting for this line is dependent on 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 and Expenses by Fund and Type (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
General Fund							
Personal services	23,493.4	23,592.6	23,302.3	22,921.2	23,409.0	23,087.8	(0.92)%
Supplies	628.5	400.8	257.2	265.6	398.3	269.9	4.96%
Other services and contracts	14,405.7	14,043.6	13,629.6	13,735.3	14,282.0	13,870.7	1.77%
Capital outlay	424.7	159.0	656.2	334.8	1,788.2	657.0	0.12%
Debt service	1,356.0	1,348.9	1,348.2	1,372.8	1,211.1	1,211.1	(10.17)%
Transfers out	15.5	-	237.9	237.9	237.9	402.8	69.30%
Total General Fund	40,314.5	39,544.9	39,431.4	38,867.6	41,326.6	39,499.3	0.17%
Keep Lowndes Valdosta Beautiful							
Personal services	38.3	39.7	-	3.6	-	-	0.00%
Supplies	1.5	0.9	-	-	-	-	0.00%
Other services and contracts	22.7	23.0	50.0	36.7	50.0	-	(100.00)%
Transfers out	-	9.3	-	46.2	-	-	0.00%
Total KLVB	62.5	72.9	50.0	86.5	50.0	-	(100.00)%
Commissary							
Personal services	89.5	88.2	90.7	90.1	90.7	89.0	(1.84)%
Supplies	35.0	31.2	23.0	0.9	5.0	1.0	(95.65)%
Other services and contracts	530.8	469.0	448.5	453.7	440.5	443.4	(1.14)%
Capital outlay	15.1	-	45.0	10.9	-	-	(100.00)%
Total Commissary	670.4	588.4	607.2	555.5	536.2	533.4	(12.15)%
Drug Seizures							
Other services and contracts	529.3	434.4	1,000.0	-	1,000.0	1,000.0	0.00%
Total Drug Seizures	529.3	434.4	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Excise Tax							
Other services and contracts	-	-	-	244.5	-	393.2	100.00%
Transfers out	21.3	-	-	-	-	-	0.00%
Total Accommodation Excise Tax	21.3	-	-	244.5	-	393.2	100.00%
Intergovernmental Grants							
Personal services	448.4	377.0	92.3	129.6	91.4	92.1	(0.25)%
Other services and contracts	283.9	545.1	-	2,231.7	-	-	0.00%
Total Intergovernmental Grants	732.3	922.1	92.3	2,361.2	91.4	92.1	(0.25)%
Jail Operations							
Personal services	44.1	46.2	45.0	46.3	45.0	43.7	(2.81)%
Supplies	57.9	58.8	65.0	89.3	133.0	57.0	(12.31)%
Other services and contracts	381.9	373.9	374.0	305.5	425.1	359.0	(4.01)%
Capital outlay	-	24.4	-	-	-	-	0.00%
Total Jail Operations	483.9	503.3	484.0	441.2	603.1	459.7	(5.01)%
Drug Abuse Treatment							
Personal services	318.2	211.7	-	28.6	-	-	0.00%
Supplies	4.4	0.4	-	-	-	-	0.00%
Other services and contracts	30.7	41.7	185.0	169.8	185.0	185.0	0.00%
Total Drug Abuse Treatment	353.3	253.8	185.0	198.4	185.0	185.0	0.00%

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Emergency Telecommunications							
Personal services	1,631.1	1,727.6	1,773.8	1,706.6	1,741.8	1,777.4	0.20%
Supplies	19.6	12.6	8.4	13.6	12.0	9.2	9.52%
Other services	910.3	944.2	872.7	798.4	914.3	902.7	3.44%
Capital outlay	0.7	-	-	-	719.9	77.6	100.00%
Total Emergency Telecom.	2,561.7	2,684.5	2,654.9	2,518.5	3,388.0	2,766.9	4.22%
Victim/Witness							
Personal services	72.8	74.4	70.1	75.9	69.6	70.7	0.86%
Supplies	4.3	0.8	0.8	0.5	2.2	1.0	25.00%
Other services and contracts	212.1	216.6	153.8	154.3	157.0	156.0	1.43%
Total Victim/Witness	289.1	291.8	224.7	230.7	228.8	227.7	1.34%
Special Services							
Personal services	1,097.8	1,455.3	1,451.4	1,426.2	1,445.7	1,408.7	(2.94)%
Supplies	160.8	94.0	162.3	80.5	251.2	174.3	7.42%
Other services and contracts	1,997.1	1,841.4	1,783.0	986.4	1,817.7	1,495.1	(16.15)%
Capital outlay	175.8	-	-	-	626.0	-	0.00%
Transfers Out	360.0	435.0	-	9.7	-	133.2	100.00%
Total Special Services	3,791.6	3,825.7	3,396.7	2,502.9	4,140.6	3,211.4	(5.46)%
CDBG CHIP Grant							
Capital outlay	225.1	140.6	100.0	121.7	100.0	100.0	0.00%
Total CDBG CHIP Grant	225.1	140.6	100.0	121.7	100.0	100.0	0.00%
SPLOST IV							
Capital outlay	493.8	1,112.8	1,100.0	16.3	1,100.0	15.0	(98.64)%
Total SPLOST IV	493.8	1,112.8	1,100.0	16.3	1,100.0	15.0	(98.64)%
SPLOST V							
Capital outlay	3,944.8	2,584.8	6,600.0	647.0	6,600.0	5,800.0	(12.12)%
Transfers out	1,093.1	-	-	-	-	-	0.00%
Total SPLOST V	5,037.9	2,584.8	6,600.0	647.0	6,600.0	5,800.0	(12.12)%
Judicial/Admin & Jail Project							
Capital outlay	16,848.0	20,052.9	-	3,022.9	-	-	0.00%
Debt service	1,009.2	12.1	-	-	-	-	0.00%
Total Judicial/Admin & Jail Project	17,857.2	20,065.0	-	3,022.9	-	-	0.00%
SPLOST VI							
Capital outlay	8,800.9	8,162.5	9,000.0	785.5	9,000.0	18,000.0	100.00%
Debt service	8,135.7	8,276.9	-	6,104.7	-	-	0.00%
Transfers out	2,264.2	2,369.0	-	254.7	-	-	0.00%
Total SPLOST VI	19,200.9	18,808.4	9,000.0	7,144.9	9,000.0	18,000.0	100.00%
CDBG EIP Grant							
Capital outlay	-	11.0	-	-	-	-	0.00%
Total CDBG EIP Grant	-	11.0	-	-	-	-	0.00%
CDBG EDA Grant							
Capital outlay	242.2	-	-	-	-	-	0.00%
Total CDBG EDA Grant	242.2	-	-	-	-	-	0.00%

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Water & Sewer							
Personal services	698.4	893.5	886.5	861.3	881.3	865.3	(2.39)%
Supplies	329.6	297.6	271.0	349.4	634.9	305.8	12.82%
Other services and charges	2,637.4	2,460.4	1,990.0	2,435.7	1,986.6	2,035.6	2.29%
Capital outlay	-	7.4	-	-	250.6	-	0.00%
Debt service	-	0.5	-	510.6	-	-	0.00%
Non-operating expense	493.3	477.7	495.0	460.5	495.0	495.0	0.00%
Total Water & Sewer	4,158.6	4,137.2	3,642.5	4,617.4	4,248.4	3,701.7	1.63%
Landfill							
Supplies	0.4	-	0.2	-	0.6	0.2	0.00%
Other services and contracts	71.5	25.0	30.5	29.5	30.4	83.2	172.72%
Capital outlay	43.5	58.4	25.0	25.2	25.0	25.0	0.00%
Transfers out	672.0	50.0	50.0	485.0	50.0	317.1	534.20%
Total Landfill	787.4	133.4	105.7	490.5	106.0	425.5	302.55%
Street Lighting Districts							
Other services and contracts	228.8	278.1	252.0	247.3	252.0	275.0	9.13%
Total Street Lighting Districts	228.8	278.1	252.0	247.3	252.0	275.0	9.13%
Sanitation							
Personal services	628.6	570.9	521.3	519.6	510.6	512.4	(1.71)%
Supplies	26.0	6.5	32.0	2.5	3.5	3.5	(89.06)%
Other services and contracts	414.4	454.1	443.5	378.4	446.1	366.2	(17.42)%
Capital outlay	-	-	-	-	230.4	-	0.00%
Total Sanitation	1,069.0	1,031.5	996.8	900.5	1,190.5	882.1	(11.50)%
Equipment Maintenance							
Personal services	480.8	487.5	362.4	356.7	347.5	346.8	(4.30)%
Supplies	52.3	8.0	2.6	4.7	15.9	5.7	119.23%
Other services and contracts	96.7	216.7	44.6	50.2	52.5	59.7	33.86%
Capital outlay	21.1	-	-	-	-	-	0.00%
Total Equipment Maintenance	650.9	718.2	409.6	411.6	416.0	412.3	0.66%
Health Insurance							
Other services and contracts	5,560.2	3,840.9	3,650.0	3,727.2	4,050.0	3,800.0	4.11%
Total Health Insurance	5,560.2	3,840.9	3,650.0	3,727.2	4,050.0	3,800.0	4.11%
Fleet Manager							
Supplies	8.4	-	-	-	-	-	0.00%
Other services and contracts	3,341.2	3,081.5	2,896.5	3,048.5	2,896.5	2,995.0	3.40%
Non-operating expense	75.2	36.3	-	11.0	-	8.6	100.00%
Total Fleet Manager	3,424.9	3,117.8	2,896.5	3,059.5	2,896.5	3,003.6	3.70%
Workers' Compensation							
Other services and charges	-	668.9	650.0	470.0	650.0	477.7	(26.51)%
Total Workers' Compensation	-	668.9	650.0	470.1	650.0	477.7	(26.51)%
Industrial Authority Debt Service							
Other services and contracts	901.9	1,994.5	2,400.0	2,767.1	2,400.0	2,400.0	0.00%
Total Industrial Auth. Debt Service	901.9	1,994.5	2,400.0	2,767.1	2,400.0	2,400.0	0.00%
Total All Funds	109,648.7	107,481.3	79,779.4	75,873.1	84,409.2	87,634.0	9.85%

Expenditure Charts

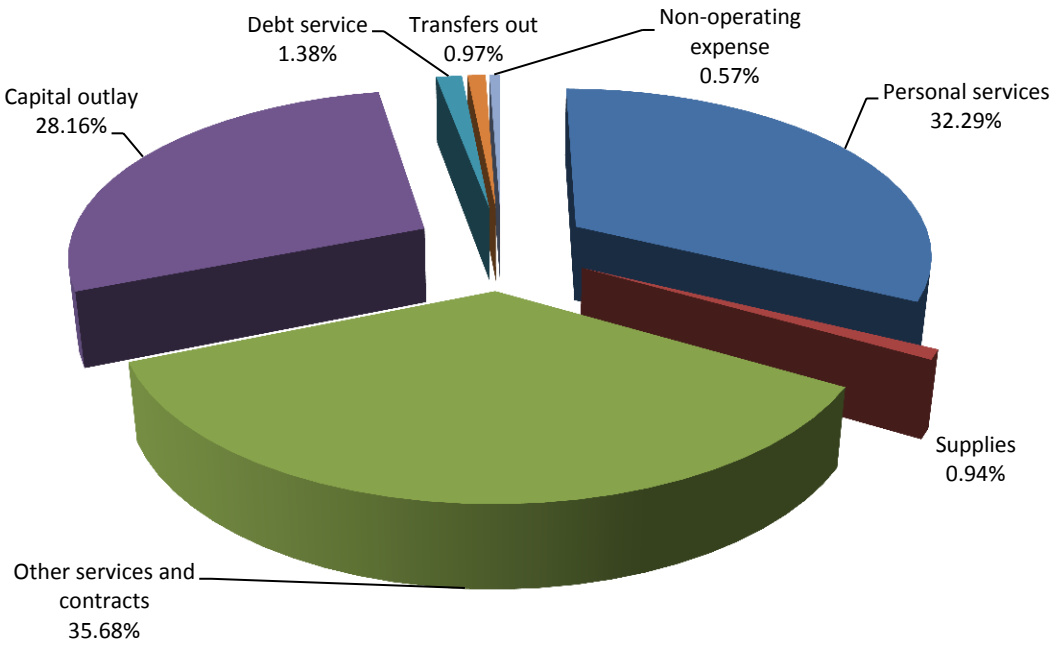


Figure 27 - All Funds Expenditures by Type

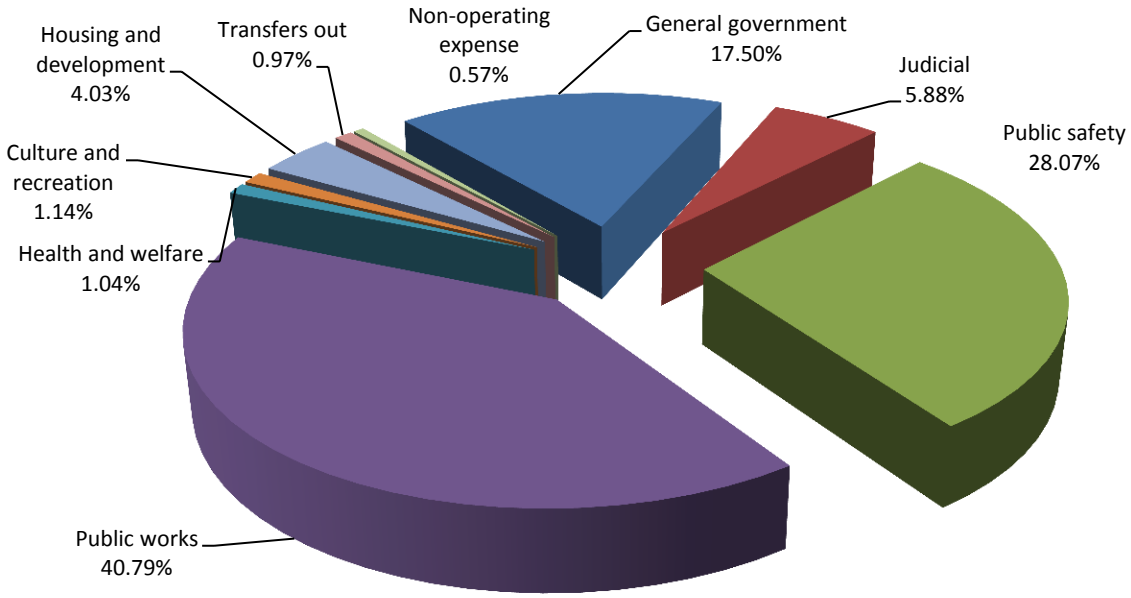


Figure 28 - All Funds Expenditures by Function

Fund Balance/Fund Equity History (in thousands)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
General Fund							
Reserved	5,392.2	5,338.2	6,113.0	4,340.5	2,817.6	2,000.0	1,500.0
Unreserved	14,829.6	15,517.3	15,701.8	15,911.1	16,220.7	17,038.3	17,538.3
Total General Fund	20,221.8	20,855.5	24,919.5	21,980.1	19,038.3	19,038.8	19,038.8
Special Revenue Funds							
Keep Lowndes/Valdosta Beautiful							
Reserved	113.8	114.2	106.1	95.0	46.2	-	-
Unreserved	-	-	-	-	36.2	-	-
Total KLVB	113.8	114.2	106.1	95.0	82.3	-	-
Commissary (1)							
Reserved	453.2	418.8	286.1	69.5	257.2	455.0	521.6
Unreserved	-	-	-	-	-	-	-
Total Commissary	453.2	418.8	286.1	69.5	257.2	455.0	521.6
Drug Seizures							
Reserved	540.8	1,352.8	1,182.8	1,332.4	1,277.4	1,277.4	1,277.4
Unreserved	-	-	-	-	-	-	-
Total Drug Seizures	540.8	1,352.8	1,182.8	1,332.4	1,277.4	1,277.4	1,277.4
Accommodation Excise Tax							
Reserved	113.4	95.7	21.3	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Total Accommodation Excise Tax	113.4	95.7	21.3	-	-	-	-
Jail Operations (2)							
Reserved	483.2	219.6	1.9	-	21.5	21.5	46.8
Unreserved	-	-	-	-	-	-	-
Total Jail Operations	483.2	219.6	1.9	-	21.5	21.5	46.8
Drug Abuse Treatment							
Reserved	(112.9)	(167.8)	(254.1)	(420.9)	(476.1)	(450.0)	(425.0)
Unreserved	-	-	-	-	-	-	-
Total Drug Abuse Treatment	(112.9)	(167.8)	(254.1)	(420.9)	(476.1)	(450.0)	(425.0)
Emergency Telecommunications							
Reserved	(311.2)	-	203.6	(130.2)	(402.4)	-	-
Unreserved	-	-	-	-	-	-	-
Total Emergency Telecom.	(311.2)	-	203.6	(130.2)	(402.4)	-	-
Victim/Witness							
Reserved	(81.2)	(51.9)	(73.7)	(121.1)	(169.0)	(153.6)	(143.8)
Unreserved	-	-	-	-	-	-	-
Total Victim/Witness	(81.2)	(51.9)	(73.7)	(121.1)	(169.0)	(153.6)	(143.8)
Law Library							
Reserved	377.8	390.9	397.5	420.8	415.0	415.0	415.0
Unreserved	-	-	-	-	-	-	-
Total Law Library	377.8	390.9	397.5	420.8	415.0	415.0	415.0

Fund Balance/Fund Equity History (in thousands)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Special Services (3)							
Reserved	-	-	-	39.6	-	456.3	733.7
Unreserved	-	-	-	103.9	76.8	-	-
Total Special Services	-	-	-	143.6	78.6	456.3	733.7
Capital Project Funds							
SPLOST III							
Reserved	42.5	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST III	42.5	-	-	-	-	-	-
SPLOST IV							
Reserved	3,114.4	2,334.5	1,623.5	1,140.4	28.1	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST IV	3,114.4	2,334.5	1,623.5	1,140.4	28.1	-	-
SPLOST V							
Reserved	13,563.5	16,690.1	13,167.5	8,691.8	6,122.6	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST V	13,563.5	16,690.1	13,167.5	8,691.8	6,122.6	-	-
Judicial/Admin & Jail Project							
Reserved	14,794.4	11,245.2	41,795.9	24,057.8	4,090.1	-	-
Unreserved	-	-	-	-	-	-	-
Total Judicial/Admin & Jail Project	14,794.4	11,245.2	41,795.9	24,057.8	4,090.1	-	-
SPLOST VI							
Reserved	-	-	6,406.2	201.1	(5,883.2)	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST VI	-	-	6,406.2	201.1	(5,883.2)	-	-
Enterprise Funds							
Water & Sewer	19,938.9	20,908.5	24,558.1	27,427.7	30,731.5	31,478.0	32,675.3
Landfill	1,041.4	995.1	400.6	76.1	566.8	1,011.1	1,005.6
Street Lighting Districts	(142.2)	-	(109.4)	(167.5)	(256.3)	(318.3)	(309.3)
Sanitation (4)	-	66.5	0.1	(0.1)	(17.8)	(17.8)	-
Internal Service Funds							
Equipment Maintenance	(67.9)	3.8	38.5	158.5	108.4	108.4	108.4
Health Insurance	(74.7)	94.2	-	26.4	227.2	-	-
Fleet Manager	204.8	270.7	255.8	754.3	1,731.8	1,731.8	1,801.9
Workers' Compensation	-	-	-		315.5	465.5	493.2

(1) The Commissary Fund has continued to see a decline in fund balance over the past several years; however, in the past two years, through careful monitoring, there has been an improvement.

(2) 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.

(3) The Special Services Fund continues to grow steadily from year to year. Contingency funds are being included in this budget to assist with unforeseen issues.

(4) Continued analysis and corrections to the Sanitation Fund have helped to eliminate shortfalls.

Debt Service

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	2010	Fixed	$40,845,000	2014	Variable
Capital Lease	Judicial/Admin	2004	Fixed	$15,500,000	2024	Variable
Capital Lease	Equipment	2003	3.22%	$400,000	2010	$64,053
Capital Lease	Equipment	2004	3.88%	$165,000	2011	$20,031
Capital Lease	Equipment	2005	3.20%	$585,100	2010	$127,097
Capital Lease	Equipment	2007	3.95%	$2,048,000	2017	Variable
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 $635,000 in 2004 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 $490,000 in 2010 to $925,000 in 2025.
- Fixed interest rates on the general obligation SPLOST bonds range from 3.50% in 2010 to 5.00% in 2014. Annual principal installments range from $6,735,000 in 2010 to $7,900,000 in 2014.

Schedule of Future Debt Service Payments:

	Governmental Activities				Business Activities	
	Capital Leases		GO Sales Tax Bonds		Revenue Bonds	
Year ended June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2011	$916,620	$516,084	$4,850,000	$1,149,088	$510,000	$461,906
2012	$797,400	$488,950	$7,290,000	$874,900	$525,000	$444,056
2013	$742,900	$460,358	$7,590,000	$535,450	$545,000	$426,338
2014	$746,400	$431,433	$7,900,000	$182,562	$560,000	$407,263
2015	$771,400	$404,313	-	-	$585,000	$384,863
2016-2020	$4,276,901	$1,543,562	-	-	$3,325,000	$1,522,313
2021-2024	$4,145,000	$475,977	-	-	$4,200,000	$650,500
Total	$12,396,621	$4,320,677	$27,630,000	$2,742,000	$10,250,000	$4,297,239

Debt Service

Calculation of Legal Debt Limits

Capital Leases	
Assessed Value	$2,807,442,450
Legal Debt Limit (1%)	$28,074,425
Balance, June 30, 2010	$12,396,621
Debt Margin	$15,677,804

Capital Lease Debt Service	
General Fund Budget	$39,499,291
Legal Debt Service Limit (10%)	$3,949,929
Balance, June 30, 2010	$1,432,704
Debt Margin	$2,517,225

General Obligation Debt	
Assessed Value	$2,807,442,450
Legal Debt Limit (10%)	$280,744,245
Balance, June 30, 2010	$27,630,000
Debt Margin	$253,114,245

Capital Improvement

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 2009 to suspend those capital improvements for one year. The goal at that time was to reduce the millage rate for citizens of Lowndes County by holding a line, postponing capital investments and new personnel for one year. In each year since, the Board has elected to eliminate or significantly limit any capital purchases.

Fund	Department	Capital Item	Approved Cost	Impact on Operating Costs
General	Information Technology	South Lowndes Data Center	$7,500	The South Lowndes Data Center includes an upgrade to the facility to make it more climate-controlled and serviceable as a backup to the main data center. While there is a minor cost for the improvements necessary, the current expense associated with over-heating and the need for redundancy far outweigh those costs. Operating costs will be a reduction from the current emergency repair costs for the center.
		Computer hardware to include the replacement of ¼ of servers, Cisco UCS, Wireless for the Administrative Complex, Microsoft Exchange upgrade/migration, network management and monitoring systems and a Packeteer replacement (web content)	$510,000	While servers continue to age, the associated maintenance costs begin to increase as well. While new technologies may create the need for more training, the impact on future operating costs is negated.

Capital Improvement

Fund	Department	Capital Item	Approved Cost	Impact on Operating Costs
	Facilities Maintenance	Painting and Carpet – HR Building	$25,000	This building was constructed in the early 90s and, while it is fully occupied by State agencies, a portion is mandated and the remainder is leased to those agencies. As part of the contract and the general upkeep of the facility, a portion is scheduled annually for carpet replacement and painting.
	Emergency Medical Services	Ambulance	$100,000	Annual replacement schedule.
Emergency Telecommunications	Public Safety Radio System	Surveillance Equipment and new message switch	$55,000	The Public Safety Radio System is the 800 MHz system used by public safety and related agencies through the County. The users of the system may make annual requests for upgrades. Any costs associated with the system are shared by the users on a pro rata basis.
Water & Sewer	Water & Sewer	Equipment to include a hay tedder and cutter, service truck and boom truck	$75,000	Regular replacement schedule.

Depreciation of all capital assets is computed on a straight-line basis 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

Capital Improvement

A recap of capital assets as of June 30, 2010 is as follows:

	Governmental Activities	Business Type Activities
Non-depreciable capital assets:		
Land	$2,799,215	$2,690,543
Construction in progress	$63,338,597	$7,255,387
Total Non-depreciable capital assets	$66,137,812	$9,945,930
Depreciable capital assets:		
Buildings and building improvements	$31,054,697	$-
Improvements other than buildings	$960,761	$-
Machinery and equipment	$29,407,540	$50,212,837
Vehicles	$9,635,878	$95,298
Infrastructure	$295,860,476	$-
Total depreciable capital assets	$366,719,352	$50,308,135
Less accumulated depreciation for:		
Buildings and building improvements	$16,629,547	$-
Improvements other than buildings	$698,402	$-
Machinery and equipment	$22,183,239	$17,603,573
Vehicles	$7,021,976	$68,667
Infrastructure	$226,708,442	$-
Total accumulated depreciation	$273,241,606	$17,672,240
Total depreciable capital assets, net	$93,477,746	$32,635,895
Total capital assets, net	$159,615,558	$42,581,825

General Fund – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Taxes	$33,340.8	$33,743.0	$33,828.5	$30,527.8	$33,828.5	$33,975.0	0.43%
Licenses and permits	38.8	9.5	7.5	7.6	7.5	7.5	0.00%
Intergovernmental	223.7	396.1	219.9	212.3	219.9	209.3	(4.82)%
Charges for service	4,938.0	3,916.7	3,868.0	3,690.6	3,868.0	3,887.5	0.50%
Fines and forfeitures	1,466.1	1,505.1	1,460.0	1,273.8	1,460.0	1,400.0	(4.11)%
Investment income	54.8	8.3	7.5	39.0	7.5	5.0	(33.33)%
Miscellaneous	261.6	75.8	40.0	67.9	40.0	15.0	(62.50)%
Total Revenues	$40,323.9	$39,654.4	$39,431.4	$35,819.1	$39,431.4	$39,499.3	0.17%
Expenditures							
General government	$10,580.1	$10,771.5	$10,736.5	$10,447.6	$11,891.1	$10,614.0	(1.14)%
Judicial	5,192.6	4,970.1	4,802.1	4,782.0	5,047.39	4,834.3	0.67%
Public safety	18,475.9	17,819.3	17,585.4	17,425.8	17,810.9	17,887.7	1.72%
Public works	4,356.9	4,073.8	4,239.2	4,209.7	4,508.5	3,947.5	(6.88)%
Health and welfare	818.0	778.8	715.3	659.9	715.3	726.1	1.51%
Culture and recreations	731.2	1,022.5	1,000.0	1,000.0	1,000.0	1,000.0	0.00%
Housing and development	153.7	109.0	115.0	104.6	115.0	87.0	(24.35)%
Total Expenditures	$40,308.3	$39,544.9	$39,193.5	$38,629.7	$41,088.7	$39,096.5	(0.25)%
Excess (Deficit) of Revenues Over Expenditures	$15.5	$109.6	$237.9	$(2,810.6)	$(1,657.3)	$402.8	69.30%
Other Sources and Uses							
Transfers Out	(6.2)	-	(237.9)	(237.9)	(237.9)	(402.8)	69.30%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$9.3	$109.6	$-	$(3,048.5)	$(1,895.2)	$-	0.00%
Beginning Fund Balance	$18,828.3	$18,837.6	$18,947.2			$18,947.2	0.00%
Ending Fund Balance	$18,837.6	$18,947.2	$18,947.2			$18,947.2	0.00%

General Fund – Sources of Revenue (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Taxes							
Property tax	$19,592.3	$20,686.1	$20,756.5	$20,691.8	$20,756.5	$20,915.0	0.76%
Intangible	482.7	416.3	430.0	381.4	430.0	430.0	0.00%
Real estate transfer	122.8	86.9	107.0	93.3	107.0	90.0	(15.89)%
Payment in lieu of taxes	41.1	41.5	35.0	42.5	35.0	40.0	14.29%
Local option sales tax	13,081.2	12,510.6	12,500.0	9,318.7	12,500.0	12,500.0	0.00%
Special assessment tax	20.7	1.6	-	-	-	-	0.00%
Total Taxes	$33,340.8	$33,743.0	$33,828.5	$30,527.8	$33,828.5	$33,975.0	0.43%
Licenses and Permits							
NPDES – Stormwater	$38.8	$9.5	$7.5	$7.6	$7.5	$7.5	0.00%
Total Licenses and Permits	$38.8	$9.5	$7.5	$7.6	$7.5	$7.5	0.00%
Intergovernmental							
Georgia – URESA	$0.9	$-	$-	$-	$-	$-	0.00%
Georgia – Indigent Defense	40.6	45.2	35.0	30.0	35.0	30.0	(14.29)%
Georgia – Probation	97.5	44.9	50.0	57.2	50.0	45.0	(10.00)%
Juvenile Judge Compensation	34.3	35.5	34.3	34.3	34.3	34.3	0.00%
GEMA	37.6	55.5	27.0	27.6	27.0	27.0	0.00%
Law Clerk	12.9	9.6	13.6	13.3	13.6	13.0	(4.41)%
FEMA	-	133.7	-	-	-	-	0.00%
Tax Comm. – FICA/Med	-	71.7	60.0	49.9	60.0	60.0	0.00%
Total Intergovernmental	$223.7	$396.1	$219.9	$212.3	$219.9	$209.3	(4.82)%
Charges for Service							
Valdosta – Prisoner Housing	$662.6	$562.1	$560.0	$552.7	$560.0	$560.0	0.00%
Dasher – Sheriff's Patrol	10.0	10.0	10.0	-	10.0	10.0	0.00%
Other Gov. – Prisoner Housing	451.0	754.4	775.0	464.6	775.0	625.0	(19.35)%
HTRG	1,199.6	-	-	-	-	-	0.00%
Tax Commissioner Fees	199.5	183.1	200.0	179.2	200.0	200.0	0.00%
FIFAs	56.5	62.2	55.0	50.2	55.0	55.0	0.00%
Board of Elections	0.5	44.6	3.0	26.7	3.0	46.4	1,448.03%
Vehicle Usage Fees	-	3.2	-	5.6	-	6.0	100.00%
Clerk of Court	587.2	647.2	600.0	598.6	600.0	600.0	0.00%
Probate Court	146.2	142.3	150.0	222.1	150.0	200.0	33.33%
Magistrate Court	389.0	347.2	380.0	353.3	380.0	380.0	0.00%
Board of Assessors	1.1	0.8	0.9	0.6	0.9	0.6	(33.33)%
Animal Shelter Fees	145.9	124.7	120.0	127.4	120.0	125.0	4.17%
Engineering – SPLOST	197.0	-	25.0	-	25.0	-	(100.00)%
Volunteer Fire Department	5.0	5.0	-	-	-	-	0.00%
Feed the Elderly	13.0	13.0	-	5.1	-	-	0.00%
Bird Supper	-	3.4	3.5	4.8	3.5	4.0	14.29%
LCSO – Jail Inmate Fees	4.3	5.1	4.5	4.6	4.5	4.5	0.00%
LCSO – Bond Fees	50.3	50.8	52.5	77.0	52.5	60.0	14.29%
LCSO – Investigation	48.4	48.4	50.0	43.6	50.0	50.0	0.00%
LCSO – Sheriff Fees	20.0	19.9	19.0	35.3	19.0	20.0	5.26%
LCSO – Work Detail	-	0.2	-	-	-	-	0.00%
LCSO – Credit Card Fees	-	8.3	7.5	8.5	7.5	7.5	0.00%
LCSO – Fingerprinting Fees	-	22.2	20.0	16.8	20.0	20.0	0.00%
Credit Card Fees	-	-	-	1.0	-	-	0.00%
Public Works – Admin.	-	1.1	-	0.1	-	-	0.00%
Public Works – Culverts	32.6	45.9	30.0	29.3	30.0	20.0	(33.33)%

General Fund – Sources of Revenue (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Charges for Service							
Evidence Tapes	$12.0	$12.1	$10.0	$12.3	$10.0	$12.0	20.00%
Bad Check Fees	1.8	2.4	2.0	1.8	2.0	2.0	0.00%
Other	3.3	6.5	2.5	9.5	2.5	2.5	0.00%
Resource Officer	281.1	305.0	312.6	325.0	312.6	320.0	2.35%
Rent – 4H Camp	35.5	34.2	33.0	31.6	33.0	30.0	(9.09)%
Rent – Civic Center	5.6	8.6	12.0	16.2	12.0	12.0	0.00%
Rent – Other	379.3	442.7	430.0	487.2	430.0	515.0	19.77%
Total Charges for Service	$4,938.0	$3,916.7	$3,868.0	$3,690.6	$3,868.0	$3,887.5	0.50%
Fines and Forfeitures							
Fines – State Court	$1,159.9	$1,202.3	$1,150.0	$1,068.4	$1,150.0	$1,200.0	4.35%
Fines – Superior Court	306.2	302.8	310.0	205.4	310.0	200.0	(35.48)%
Total Fines and Forfeitures	$1,466.1	$1,505.1	$1,460.0	$1,273.8	$1,460.0	$1,400.0	(4.11)%
Investment Income							
Interest Income	$54.8	$8.3	$7.5	$39.0	$7.5	$5.0	(33.33)%
Total Investment Income	$54.8	$8.3	$7.5	$39.0	$7.5	$5.0	(33.33)%
Miscellaneous							
Contributions	$1.0	$-	$-	$-	$-	$-	0.00%
Miscellaneous Other	206.0	10.2	-	27.1	-	-	0.00%
Insurance Reimbursements	-	-	-	23.9	-	-	0.00%
Battle of the Border	12.1	14.0	-	-	-	-	0.00%
Surplus Sales	41.6	52.2	-	16.9	40.0	15.0	(62.50)%
Total Miscellaneous	$261.6	$75.8	$-	$67.9	$40.0	$15.0	(62.50)%
Total Revenues	$40,323.9	$39,654.4	$39,431.4	$35,819.1	$39,431.4	$39,499.3	0.17%

General Fund – Revenue Charts

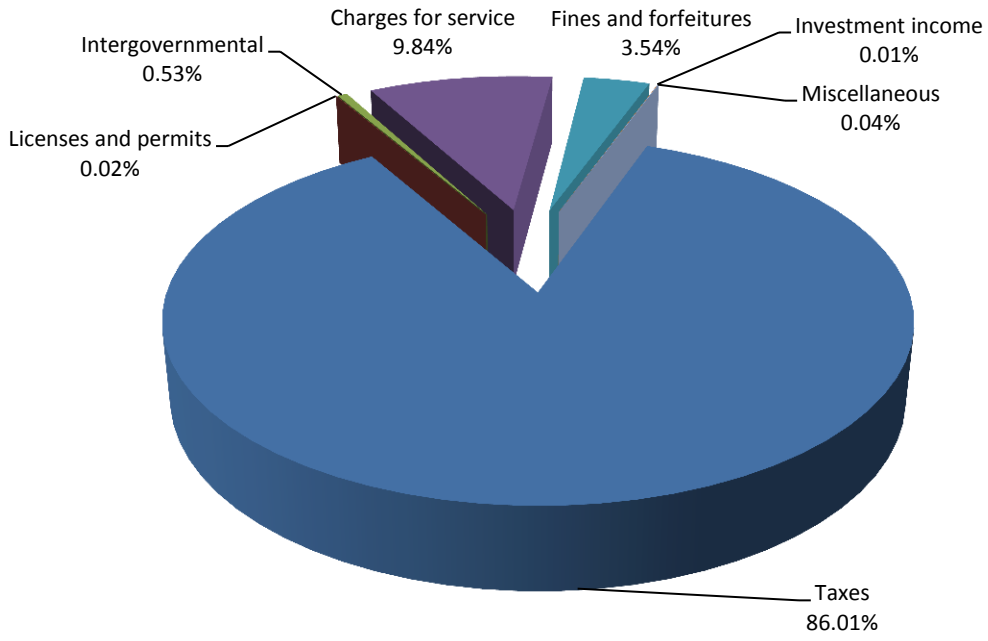


Figure 29 - General Fund Revenues by Source

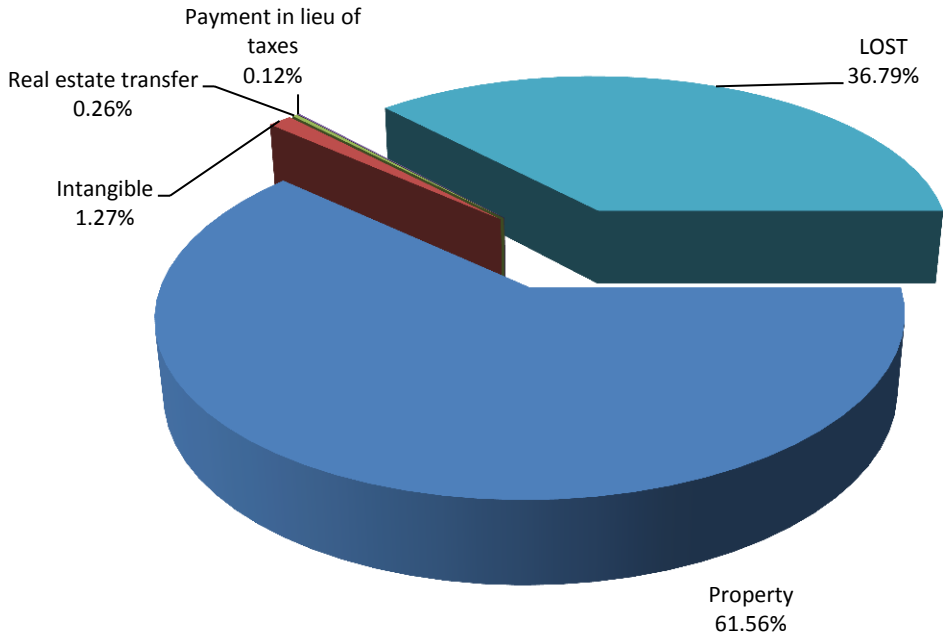


Figure 30 - General Fund Tax Revenues by Type

General Fund – Expenditures by Function and Type (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
General Government							
Personal services	$5,883.7	$6,104.2	$5,384.7	$5,372.9	$5,341.3	$5,339.0	(0.85)%
Supplies	255.9	142.0	86.6	82.6	150.4	102.9	18.90%
Other services and contracts	2,856.7	3,086.5	3,360.8	3,412.6	3,691.1	3,406.0	1.34%
Capital outlay	227.8	89.9	556.2	206.6	1,497.3	555.0	(0.22)%
Debt service	1,356.0	1,348.9	1,348.2	1,372.8	1,211.1	1,211.1	(10.17)%
Total General Government	$10,580.1	$10,771.5	$10,736.5	$10,447,6	$11,891.1	$10,614.0	(1.14)%
Judicial							
Personal services	$3,057.0	$2,978.1	$2,839.6	$2,815.8	$2,893.6	$2,851.2	0.41%
Supplies	61.4	35.2	17.1	30.8	33.5	23.7	39.12%
Other services and contracts	2,068.4	1,956.8	1,945.5	1,935.4	2,118.8	1,957.4	0.61%
Capital outlay	5.8	-	-	-	2.0	2.0	100.00%
Total Judicial	$5,192.6	$4,970.1	$4,802.1	$4,782.0	$5,047.9	$4,834.3	0.67%
Public Safety							
Personal services	$12,043.2	$12,051.0	$12,672.3	$12,384.4	$12,716.9	$12,503.9	(1.33)%
Supplies	278.5	197.3	135.0	125.0	175.4	124.8	(7.55)%
Other services and contracts	5,964.0	5,513.7	4,678.2	4,799.5	4,784.7	5,159.0	10.28%
Capital outlay	190.1	57.2	100.0	116.9	134.0	100.0	0.00%
Total Public Safety	$18,475.9	$17,819.3	$17,585.4	$17,425.8	$17,810.9	$17,887.7	1.72%
Public Works							
Personal services	$2,509.5	$2,459.3	$2,405.7	$2,348.1	$2,457.3	$2,393.8	(0.50)%
Supplies	30.1	23.4	16.4	20.4	36.8	16.3	(0.48)%
Other services and contracts	1,816.3	1,579.2	1,817.1	1,829.9	1,859.4	1,537.5	(15.39)%
Capital outlay	0.9	11.8	-	11.3	155.0	-	0.00%
Total Public Works	$4,356.9	$4,073.8	$4,239.2	$4,209.7	$4,508.5	$3,947.5	(6.88)%
Health and Welfare							
Supplies	$2.6	$2.8	$2.2	$6.7	$2.2	$2.2	0.00%
Other services and contracts	815.4	775.9	713.1	653.2	713.1	723.9	1.51%
Total Health and Welfare	$818.0	$778.8	$715.3	$659.9	$715.3	$726.1	1.51%
Culture and Recreation							
Other services and contracts	$731.2	$1,022.5	$1,000.0	$1,000.0	$1,000.0	$1,000.0	0.00%
Total Culture and Recreation	$731.2	$1,022.5	$1,000.0	$1,000.0	$1,000.0	$1,000.0	0.00%
Housing and Development							
Other services and contracts	$153.7	$109.0	$115.0	$104.6	$115.0	$87.0	(24.35)%
Total Housing and Development	$153.7	$109.0	$115.0	$104.6	$115.0	$87.0	(24.35)%
General Fund							
Personal services	$23,493.4	$23,592.6	$23,302.3	$22,921.2	$23,409.0	$23,087.8	(0.92)%
Supplies	628.5	400.8	257.2	265.6	398.3	269.9	4.96%
Other services and contracts	14,405.7	14,043.6	13,629.6	13,735.3	14,282.0	13,870.7	1.77%
Capital outlay	424.7	159.0	656.2	334.8	1,788.2	657.0	0.12%
Debt service	1,356.0	1,348.9	1,348.2	1,372.8	1,211.1	1,211.1	(10.17)%
Transfers out	6.2	-	237.9	237.9	237.9	402.8	69.30%
Total Expenditures	$40,314.5	$39,544.9	$39,431.4	$38,867.6	$41,326.6	$39,499.3	0.17%

General Fund – Expenditure Charts

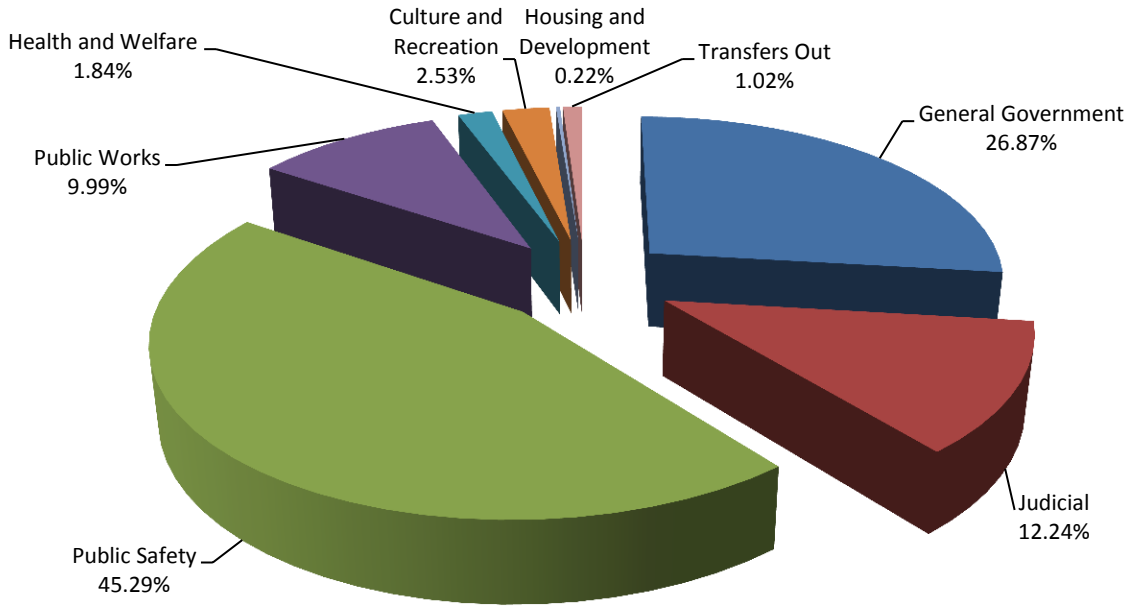


Figure 31 - General Fund Expenditures by Function

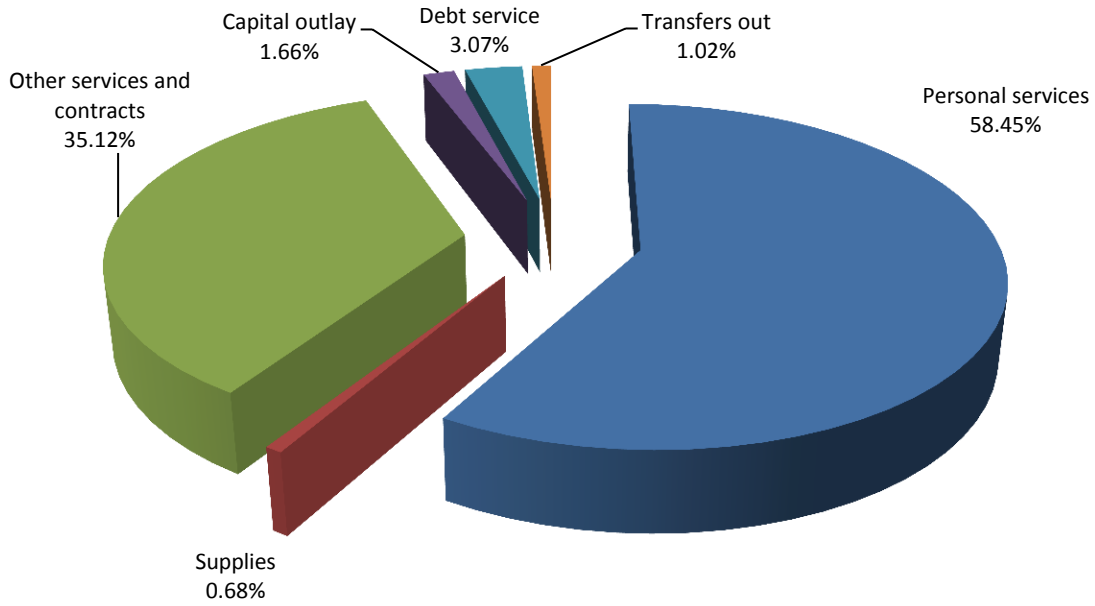


Figure 32 - General Fund Expenditures by Type

General Fund – Board of Commissioners

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$110,868	$118,655	$67,033	$72,480	$89,583	$59,946	(10.57)%
Supplies	34,059	1,901	2,500	1,327	2,500	1,500	(40.00)%
Other services and contracts	66,205	33,243	36,040	38,374	36,040	29,851	(17.17)%
Total Expenditures	$211,132	$153,799	$105,573	$112,181	$128,123	$91,297	(13.52)%
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%

Significant Accomplishments/Changes:

- Two new Commissioners took office during fiscal year 2011
- The Justice Department has approved a plan to add two super districts, increasing the commission from three voting members and a Chairman to five and a Chairman. The voters of Lowndes County will see the referendum in the coming year.

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Appointments made	39	20	20
Zoning cases heard	18	15	15
Citizens wishing to be heard	47	45	45
Bids considered	26	20	20
Alcoholic beverage licenses considered	13	10	10

General Fund – Board of Commissioners

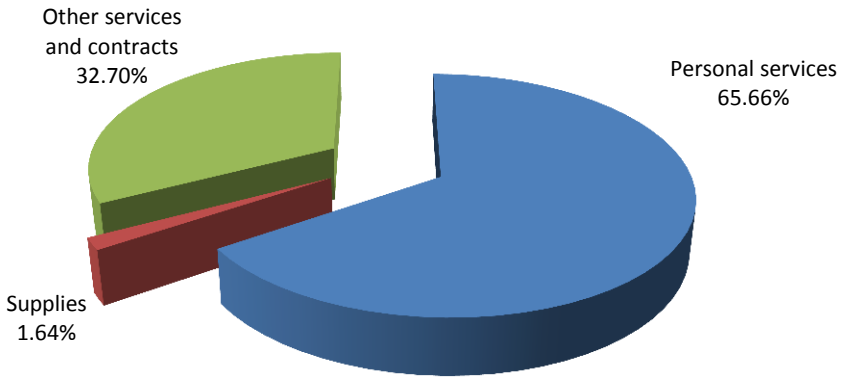


Figure 33 - Board of Commissioners - Expenditures by Type

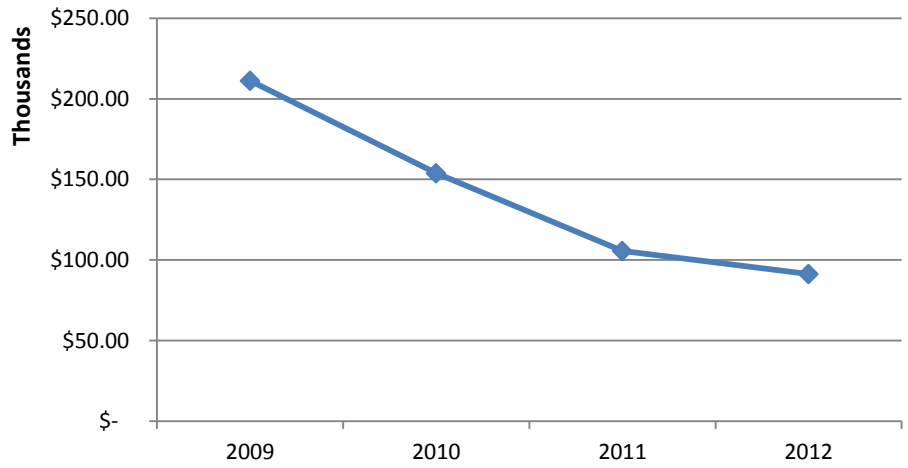


Figure 34 - Board of Commissioners - Expenditure History

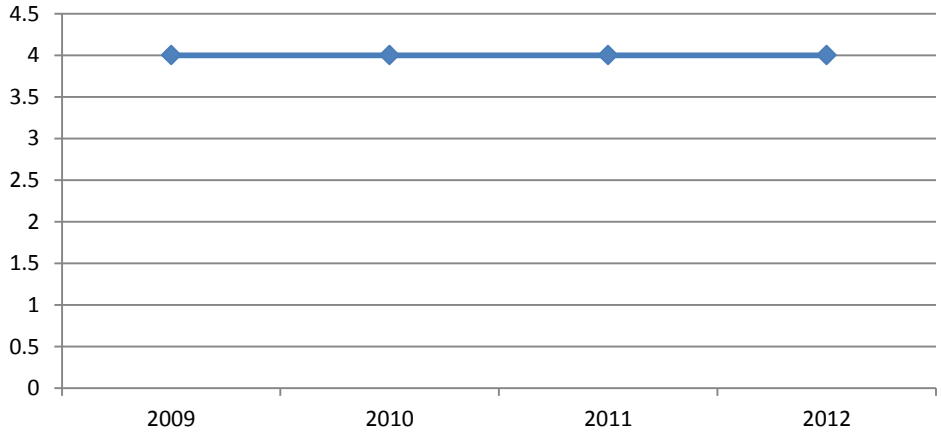


Figure 35 - Board of Commissioners - Personnel History

General Fund – Commissioners' Assistant

The Commissioners' Assistant position was eliminated in fiscal year 2011 and is presented for historical purposes only.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$40,661	$40,387	$1,371	$2,592	$-	$-	(100.00)%
Supplies	94	-	-	-	-	-	0.00%
Total Expenditures	$40,755	$40,387	$1,371	$2,592	$-	$-	(100.00)%
Positions							
Commissioners' Assistant	1	1	0	0	0	0	0.00%
Total Positions	1	1	0	0	0	0	0.00%

General Fund – County Attorney

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 legal work done by other firms as well.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$302,641	$325,976	$250,000	$349,081	$250,000	$250,000	0.00%
Total Expenditures	$302,641	$325,976	$250,000	$349,081	$250,000	$250,000	0.00%

General Fund – Community Development

The Community Development division was eliminated in fiscal year 2011 and is presented for historical purposes only.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$66,028	$66,716	$1,430	$3,740	$-	$-	(100.00)%
Supplies	1,811	-	-	-	-	-	0.00%
Other services and contracts	6,758	12,380	-	-	-	-	0.00%
Total Expenditures	$74,596	$79,096	$1,430	$3,740	$-	$-	(100.00)%
Positions							
Community Development Director	1	1	0	0	0	0	0.00%
Total Positions	1	1	0	0	0	0	0.00%

General Fund – County Clerk

The Office of the County Clerk is responsible for all record keeping of the County. The Clerk's Office is also responsible for the maintenance of the County's website, publication of any newsletters and public information.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$188,488	$187,665	$167,571	$181,679	$183,912	$169,502	1.15%
Supplies	11,518	2,641	1,650	486	1,450	1,450	(12.12)%
Other services and contracts	5,819	6,291	3,750	2,572	3,898	3,898	3.95%
Total Expenditures	$205,825	$196,598	$172,971	$184,737	$189,260	$174,850	1.09%
Positions							
Administrative Assistant*	1	1	1	1	1	1	0.00%
Communication Technician	1	1	1	1	1	1	0.00%
County Clerk/PIO	1	1	1	1	1	1	0.00%
Total Positions	3	3	3	3	3	3	0.00%

*Becomes part-time as of January 1, 2012.

Significant Accomplishments/Changes:

- Deployment of the County's updated website
- Implementation of a "Lunch and Learn" program for citizen education

Division Goals:

- Reduce the time it takes to prepare Commission agendas by 20% by implementing procedural efficiencies *(CGIII)*
- Provide a minimum of four monthly updates to the County's website in an effort to reduce the number of open record requests by 25% *(CGII, CGIII)*
- Prepare all outstanding ordinances for codification at such time funding becomes available by January, 2012 *(CGII, CGIII)*

Division Objectives:

- Ensure compliance with all open meeting laws
- Comply with any open record requests within the limits of the law
- Prepare meeting agendas and minutes as required to include maintenance of the official record of Lowndes County Government
- Provide timely and accurate information to the public as well as the media, as directed

General Fund – County Clerk

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Ordinance changes	6	5	5
Resolutions passed	14	15	15
Open records requests processed	235	200	200
Commission retreats	1	1	2
Commission meetings	25	25	25
Proclamations	4	4	4

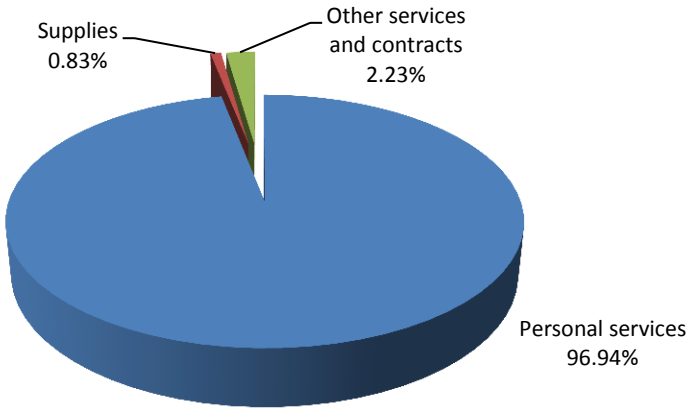


Figure 36 – County Clerk - Expenditures by Type

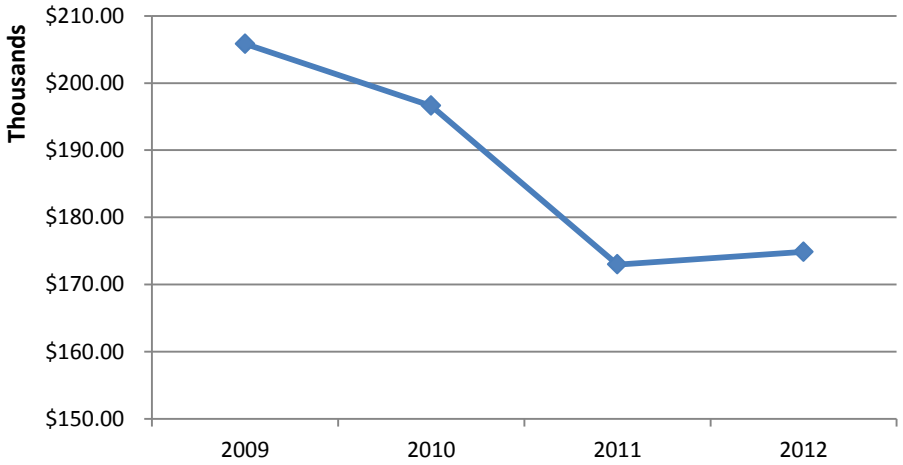


Figure 37 – County Clerk - Expenditure History

General Fund – County Clerk

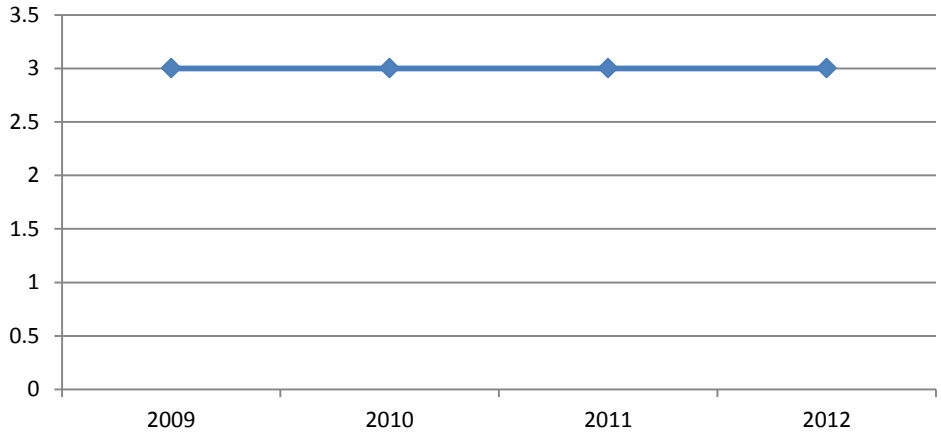


Figure 38 – County Clerk - Personnel History

General Fund – County Manager

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$375,887	$387,632	$319,374	$330,672	$314,979	$320,668	0.41%
Supplies	2,324	807	800	480	800	254	(68.25)%
Other services and contracts	64,168	40,582	14,486	14,230	14,486	17,568	21.28%
Total Expenditures	$442,379	$431,022	$334,660	$345,382	$330,265	$338,490	1.14%
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	0	0	0	0	0.00%
General Project Assistant	1	0	0	0	0	0	0.00%
Internal Auditor/Purchasing Agent	1	1	1	1	1	1	0.00%
Total Positions	5	4	3	3	3	3	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Oversee the evaluation and improvements to the Solid Waste Management program *(CDI, CDII)*
- Implementation of an improved system for departmental budget analysis and performance measurement by the end of fiscal year 2012 *(CGIII)*

Division Objectives:

- Oversee preparation of the agenda packages for Commission meetings
- Supervise and evaluate the performance of department heads
- Provide administrative oversight for all County projects

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Departmental budgets reviewed	60	60	60
Responses to Board/public	1,500	1,500	1,500
Department head meetings	25	25	25
Commission retreats	1	1	2
Commission meetings	21	21	21

General Fund – County Manager

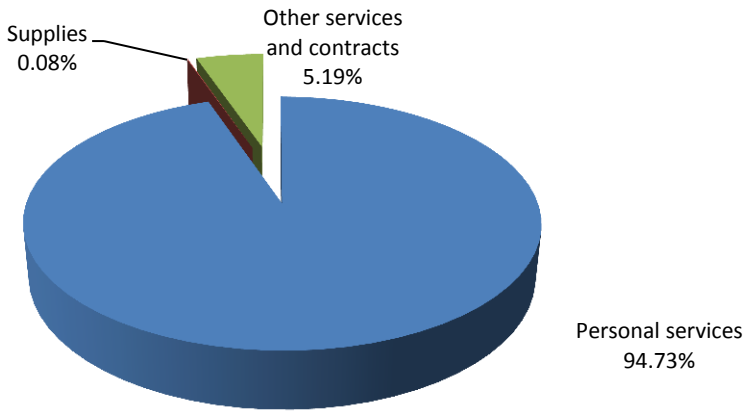


Figure 39 – County Manager - Expenditures by Type

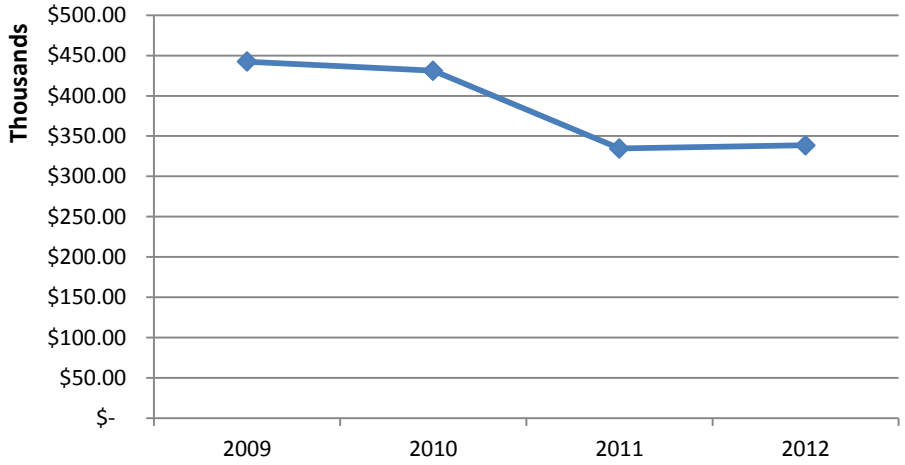


Figure 40 – County Manager - Expenditure History

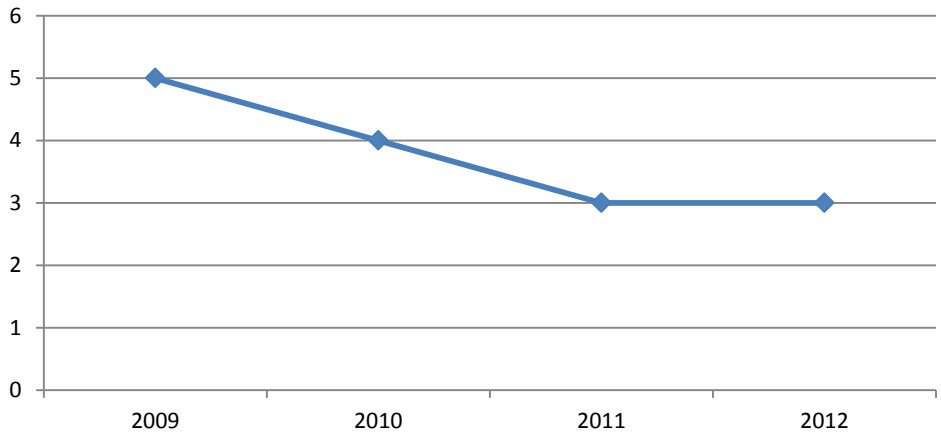


Figure 41 – County Manager - Personnel History

General Fund – Risk Management

The Risk Manager position was eliminated in fiscal year 2011. The remaining expenditures for the division were transferred to the Human Resource division during for fiscal year 2012. The division is presented for historical purposes only.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$99,012	$104,644	$7,376	$10,567	$7,376	$-	(100.00)%
Supplies	5,527	7,218	-	-	-	-	0.00%
Other services and contracts	32,703	581,054	617,255	642,803	617,400	-	(100.00)%
Total Expenditures	$137,243	$692,916	$624,631	$653,370	$624,776	$-	(100.00)%
Positions							
Risk Manager	1	1	0	0	0	0	0.00%
Total Positions	1	1	0	0	0	0	0.00%

General Fund – Board of Elections

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$315,411	$351,471	$352,218	$371,771	$293,224	$294,038	(16.52)%
Supplies	38,133	18,858	7,000	6,359	10,680	10,680	52.57%
Other services and contracts	157,704	93,132	111,150	89,392	102,336	88,238	(20.61)%
Capital outlay	-	3,200	-	-	-	-	0.00%
Total Expenditures	$511,249	$466,661	$470,368	$467,522	$424,420	$392,956	(16.46)%
Positions							
Administrative Clerk	0	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	7	7	7	7	7	0.00%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	2	2	2	1	1	1	(50.00)%
Total Positions	17	15	15	14	14	14	(6.67)%

Significant Accomplishments/Changes:

- Recognized by Secretary of State as a mentor election office
- Implementation of bar code scan election equipment

Division Goals:

- Reduce the number of precincts and overall cost of elections *(CGII)*
- Implement the Uniformed Overseas and Civilian Voting Act procedures and software *(CGII)*

Division Objectives:

- Encourage registration of all eligible voters in Lowndes County
- Maintain operational efficiency and compliance with all regulations relating to voter services
- Evaluate and maintain a long-term plan for a growing population and changes in voting requirements

General Fund – Board of Elections

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Registrations:			
Registered voters	56,883	58,419	60,000
Registration actions	*	15,493	15,000
Registration deletions	*	8,427	8,500
Votes:			
Absentee	*	1,917	2,000
Advance	*	11,125	11,000
Provisional	*	236	250
Polling place	*	27,082	25,000
Pollworkers trained	*	276	250
Voting machines tested	*	1,340	1,500

*Data unavailable

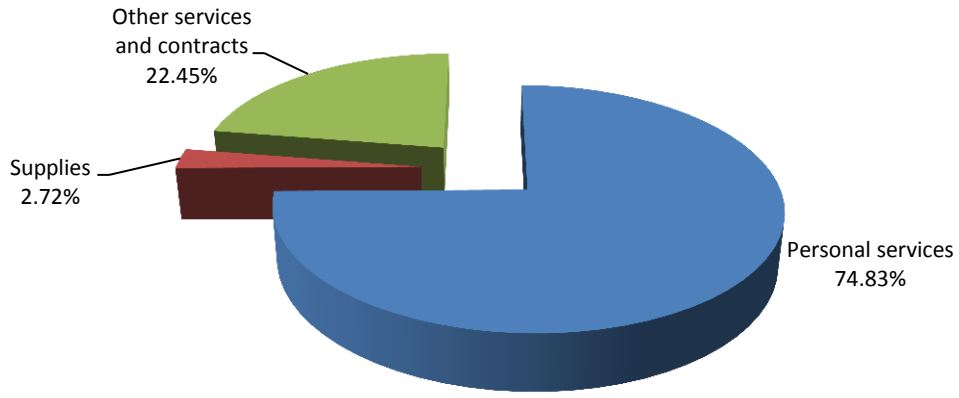


Figure 42 – Board of Elections - Expenditures by Type

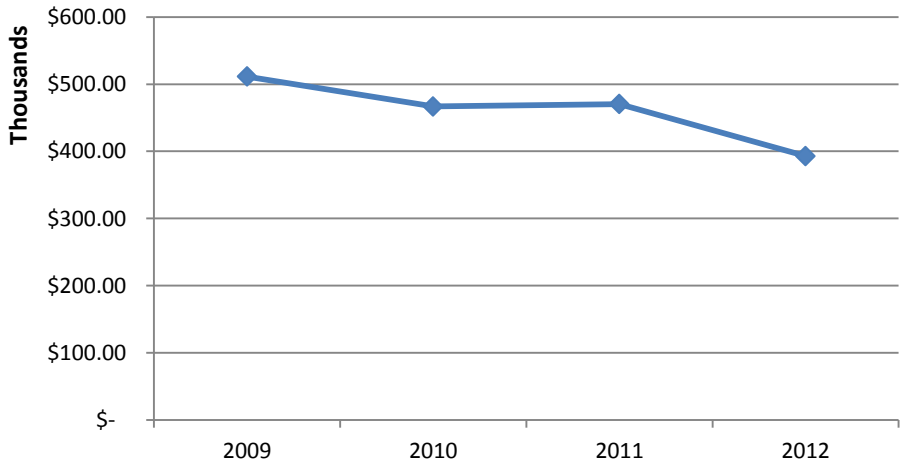


Figure 43 – Board of Elections - Expenditure History

General Fund – Board of Elections

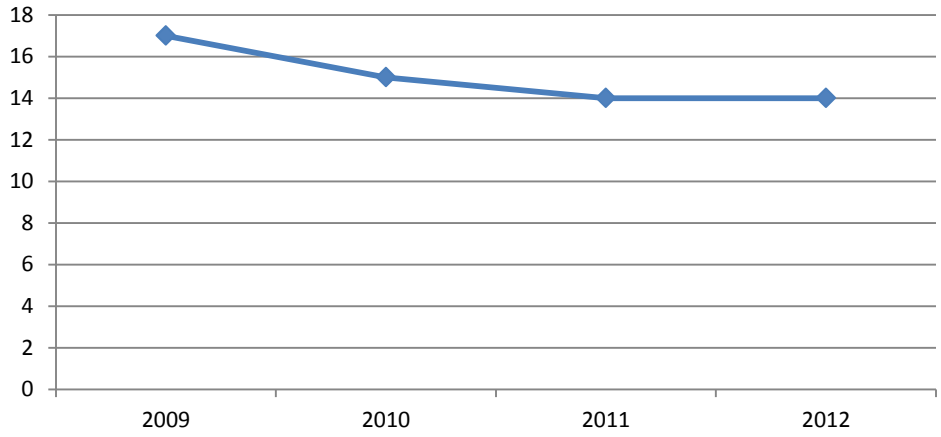


Figure 44 – Board of Elections - Personnel History

General Fund – Finance

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$405,364	$378,378	$329,149	$319,764	$323,941	$330,566	0.43%
Supplies	16,581	5,140	3,000	1,620	3,000	2,000	(33.33)%
Other services and contracts	158,476	144,259	159,020	161,863	159,020	160,634	1.01%
Total Expenditures	$580,421	$527,776	$491,169	$483,246	$485,961	$493,200	0.41%
Positions							
Accountant	2	2	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	0	0	0	0	0.00%
Co-Op Student	2	2	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Total Positions	9	9	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- Implementation of credit card processing
- GFOA's Certificate of Achievement for Excellence in Financial Reporting
- GFOA's Distinguished Budget Presentation Award

Division Goals:

- Provide quarterly reports to the Board of Commissioners *(CGIII)*
- Develop a system of performance measures County-wide *(CGIII)*
- Develop and implement a capital improvement plan *(CGI)*

Division Objectives:

- Ensure the financial stability of Lowndes County through sound financial practices and accurate record-keeping and reporting
- Provide excellent customer service and continue to seek new ways to improve user friendliness of the systems
- Build a team of professionals who are dedicated to the mission of Lowndes County and the Finance Department

General Fund – Finance

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
GFOA Awards:			
CAFR	1	1	1
Budget	1	1	1
Budget:			
Date approved	June 23	July 19	June 28
% of departments meeting deadline	85%	90%	95%
Customer service:			
Customers utilizing credit cards	-	400	1,000
Customers utilizing ACH payments	200	225	250

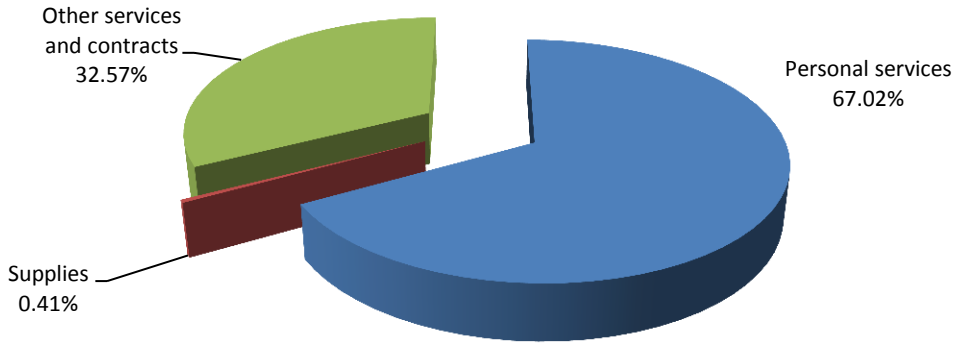


Figure 45 – Finance - Expenditures by Type

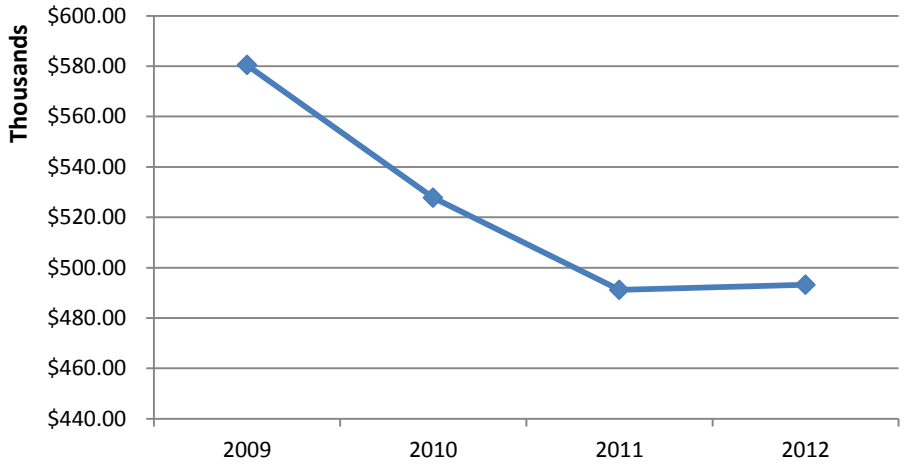


Figure 46 – Finance - Expenditure History

General Fund – Finance

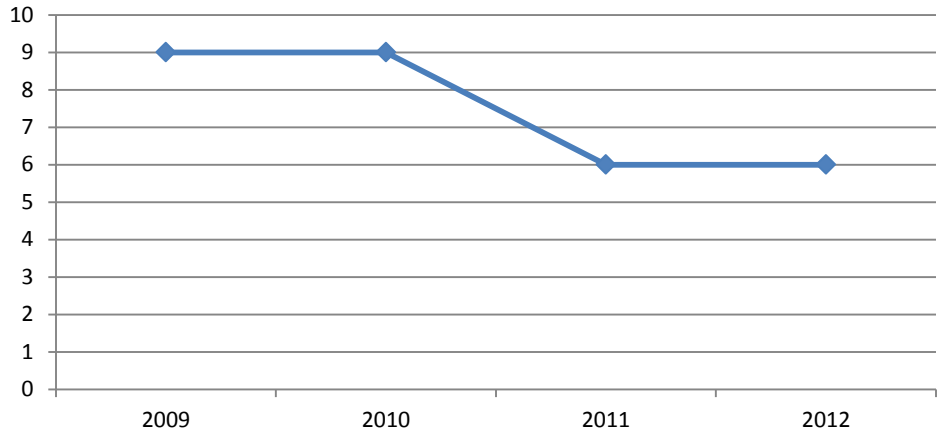


Figure 47 – Finance - Personnel History

General Fund – Human Resources

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$257,601	$253,997	$232,782	$245,111	$252,730	$262,730	12.87%
Supplies	5,119	2,506	1,800	925	1,800	1,800	0.00%
Other services and contracts	23,794	22,376	15,200	13,680	15,986	628,095	4,032.20%
Total Expenditures	$286,514	$278,879	$249,782	$259,717	$270,516	$892,625	257.36%
Positions							
Human Resource Analyst	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	0.00%
Human Resource Technician	2	2	1	2	2	2	100.00%
Human Resource Technician PT	0	0	1	0	0	0	(100.00)%
Total Positions	4	4	4	4	4	4	0.00%

Significant Accomplishments/Changes:

- Absorbed the functions of Risk Management into department

Division Goals:

- Qualify annually for safety incentive discount on workers' compensation *(CGI)*
- Qualify annually for ACCG's IRMA safety and dividend credit for liability premiums *(CGI)*
- Implement improvements to the health plan document to offset rising healthcare costs *(CGI)*
- Organize and hold a health fair to emphasize the importance of good health habits and screenings *(CGI)*
- Organize and hold quarterly "Lunch and Learn" programs for health and financial topics *(CGII, CGIII)*

Division Objectives:

- Ensure compliance of Lowndes County with applicable federal and state labor laws
- Provide administrative support to all County divisions and agencies for workers' compensation and liability insurance

General Fund – Human Resources

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Employees served at Health Fair	230	250	275
Positions:			
Positions managed	595	600	600
Positions posted	43	40	40
Applications processed	3,527	3,500	3,500
Employees hired/in-processed	71	50	50
Discounts:			
Safety Incentive discount	√	√	√
IRMA safety and dividend credit	√	√	√

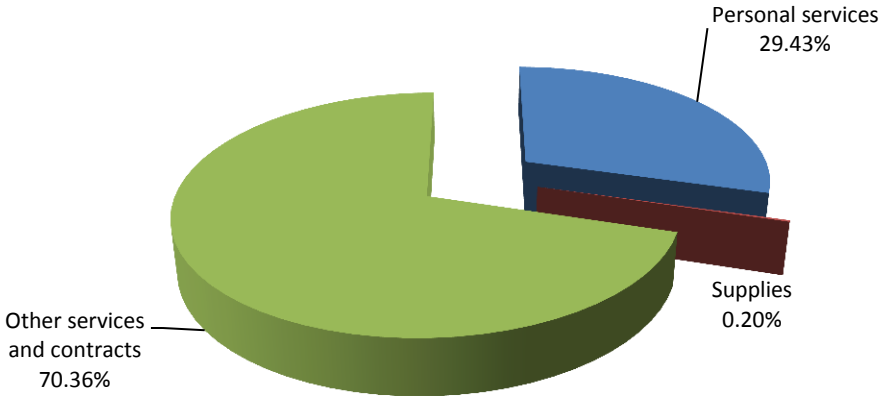


Figure 48 – Human Resources - Expenditures by Type

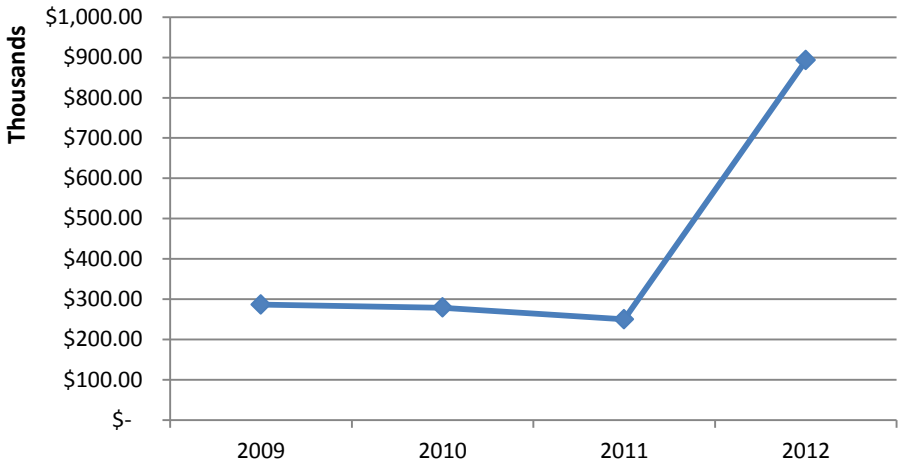


Figure 49 – Human Resources - Expenditure History

General Fund – Human Resources

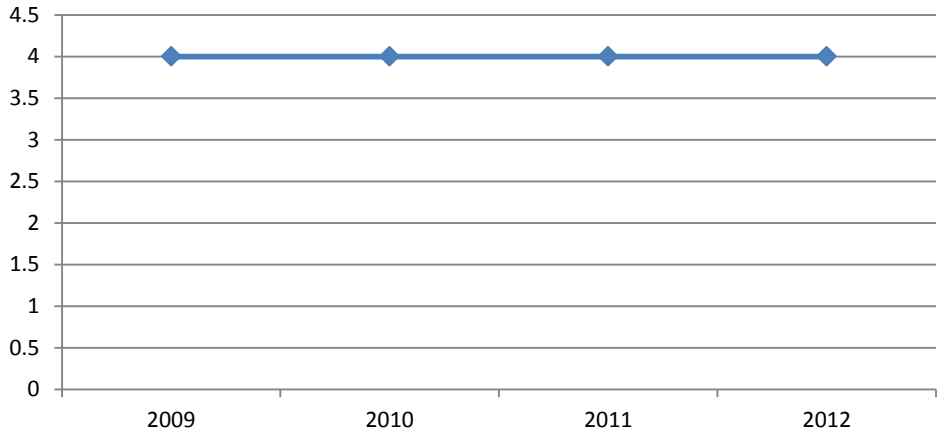


Figure 50 – Human Resources - Personnel History

General Fund – Information Technology Services

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$400,363	$460,896	$463,684	$459,935	$458,604	$467,379	0.80%
Supplies	30,236	17,857	13,000	9,215	22,720	18,300	40.77%
Other services and contracts	364,179	276,446	405,611	334,255	478,339	452,379	11.53%
Capital outlay	204,883	-	455,000	202,837	1,191,400	518,500	13.96%
Debt service	198,114	193,109	198,200	198,114	61,069	61,069	(69.19)%
Total Expenditures	$1,197,712	$948,309	$1,535,495	$1,204,357	$2,212,132	$1,517,627	(1.16)%
Positions							
Administrative Assistant	0	0	0	0	1	0	0.00%
Computer Technician	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrator	0	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	0	1	0	0	0	0	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	0	1	1	1	2	1	0.00%
PT Computer Technician	1	0	0	0	0	0	0.00%
PT Help Desk/Administrator	1	0	0	0	0	0	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Positions	7	8	7	7	9	7	0.00%

Significant Accomplishments/Changes:

- Facilitated move of automated systems for divisions moving into the Judicial/Administrative Complex
- Deployed software for Court and Public Safety and partial go-live

Division Goals:

- Oversee the development of a new "results" page for the Board of Elections *(CGII, CGIII)*
- Implement in-car reporting for the Sheriff's Office *(CGII, CGIII)*
- Oversee incorporation of E-Commerce into the County's website *(CGII, CGIII)*

Division Objectives:

- Provide help-desk services during at least 90% of the workday
- Maintain automated services to improve efficiency of operations
- Research innovative new ways to continue to improve that efficiency

General Fund – Information Technology Services

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Unscheduled downtime	<1.00%	<1.00%	<1.00%
% of SPAM blocked	90%	95%	95%
% of hacking attempts blocked	100%	100%	100%
% of work orders completed in 48 hours	90%	95%	95%

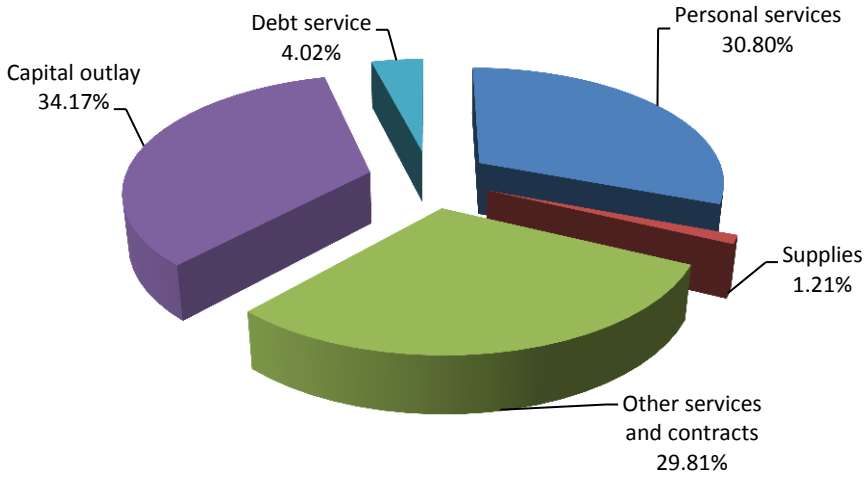


Figure 51 – Information Technology Services - Expenditures by Type

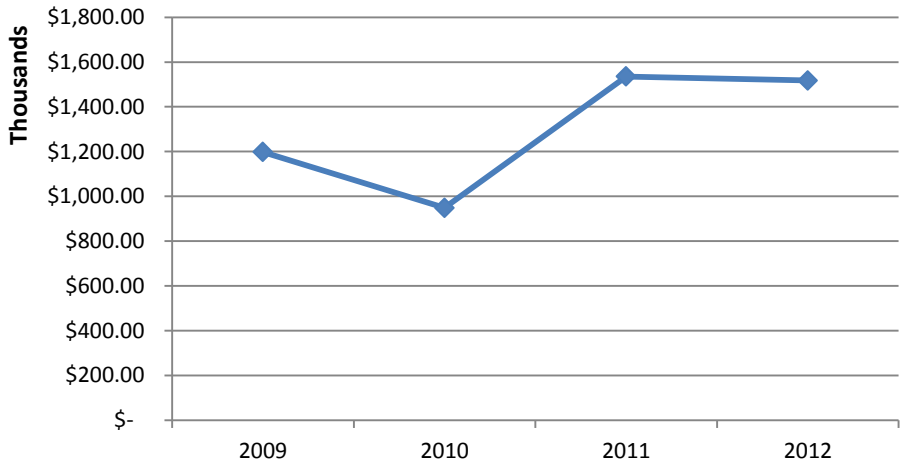


Figure 52 – Information Technology Services - Expenditure History

General Fund – Information Technology Services

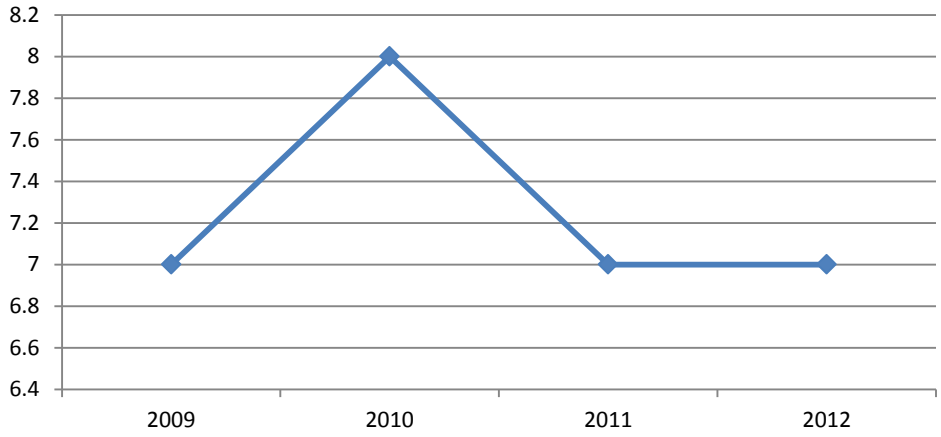


Figure 53 – Information Technology Services - Personnel History

General Fund – General Facilities

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$17,528	$13,030	$11,000	$8,343	$11,000	$11,000	0.00%
Other services and contracts	125,915	114,238	115,000	139,044	115,000	115,000	0.00%
Debt service	-	-	-	17,358	-	-	0.00%
Total Expenditures	$143,444	$127,267	$126,000	$164,746	$126,000	$126,000	0.00%

General Fund – Tax Commissioner

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$936,859	$1,003,087	$1,000,363	$995,275	$996,325	$1,016,747	1.64%
Supplies	21,875	17,400	8,150	9,710	19,592	15,017	84.26%
Other services and contracts	177,992	125,294	181,310	132,910	194,939	194,939	7.52%
Capital outlay	22,933	-	-	-	18,682	1,500	100.00%
Total Expenditures	$1,159,658	$1,145,782	$1,189,823	$1,137,894	$1,229,538	$1,228,203	3.23%
Positions							
Accounting Technician	2	2	2	2	2	2	0.00%
Asst. Delinquent 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%
PT Tag Clerk	1	1	1	1	1	1	0.00%
Sr. Tag & 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 & Title Clerk	8	8	8	8	8	8	0.00%
Tag Supervisor	1	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 Positions	21	21	21	21	21	21	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Complete expansion of offices into second floor of the Governmental Building *(CGII)*

Division Objectives:

- Maintain a collection rate of 97% or better
- Provide outstanding customer service by keeping wait times to less than ten minutes

General Fund – Tax Commissioner

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Collection rate for current levy	97%	97%	97%
Tags issued	80,000	80,000	80,000

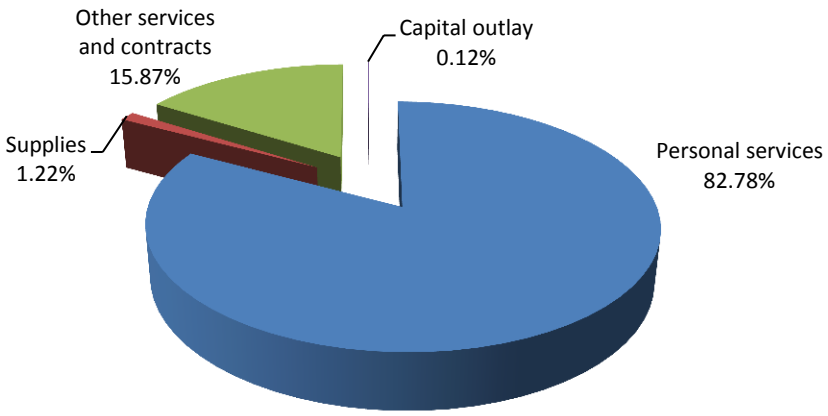


Figure 54 – Tax Commissioner - Expenditures by Type

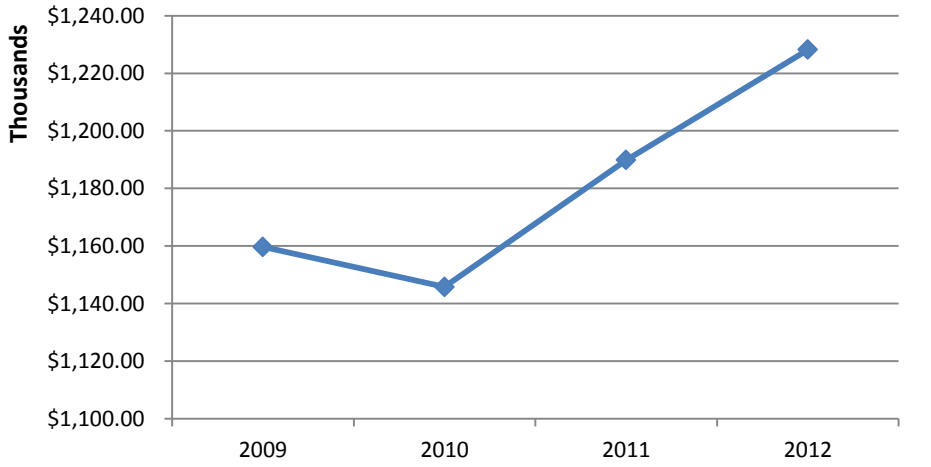


Figure 55 – Tax Commissioner - Expenditure History

General Fund – Tax Commissioner

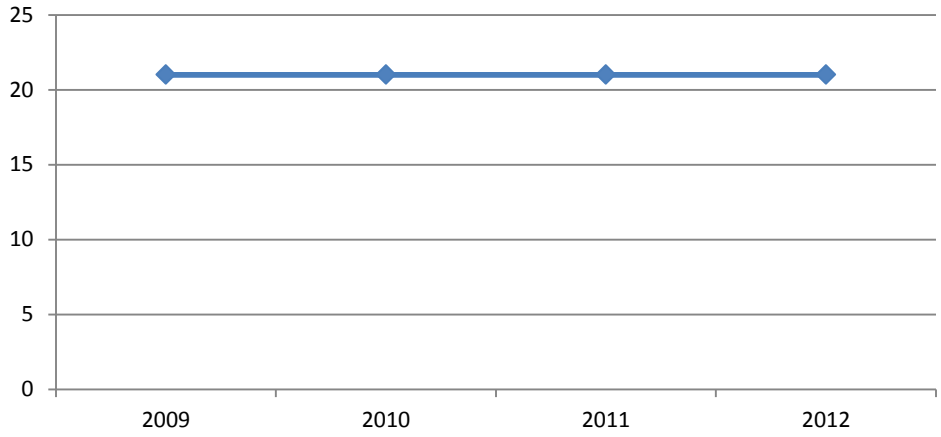


Figure 56 – Tax Commissioner - Personnel History

General Fund – Board of Assessors

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$1,146,643	$1,174,519	$1,137,104	$1,087,711	$1,113,978	$1,124,365	(1.12)%
Supplies	18,861	10,896	4,200	5,224	36,926	5,000	19.05%
Other services and contracts	185,748	122,224	118,800	102,866	233,378	123,425	3.89%
Total Expenditures	$1,351,252	$1,307,640	$1,260,104	$1,195,800	$1,384,282	$1,252,790	(0.58)%
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	2	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Assessment Coordinator	1	1	0	0	0	0	0.00%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial 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	3	2	2	2	2	2	0.00%
Real Property Appraiser I	1	3	3	3	4	3	0.00%
Residential Supervisor	1	1	1	1	1	1	0.00%
Residential Land/Sales	1	1	1	1	1	1	0.00%
Sr. 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	25	24	24	24	24	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Complete move and expansion of offices into the Governmental Building Annex *(CGII)*
- Obtain hardware and software to allow appraisers to make adjustments in the field *(CGI)*

Division Objectives:

- Review at least 25% of properties annually for accurate and up to date valuations
- Provides the Tax Commissioner with an accurate digest in a timely manner

General Fund – Board of Assessors

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
% of properties reviewed	21%	25%	25%
% of appeals resolved by Board of Assessors	50%	50%	50%

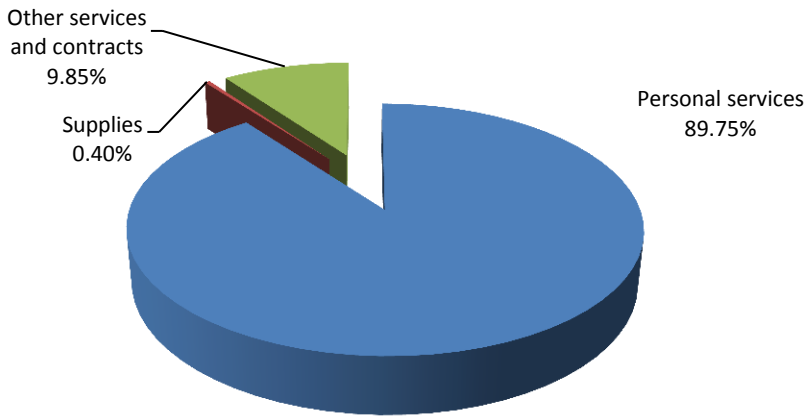


Figure 57 – Board of Assessors - Expenditures by Type

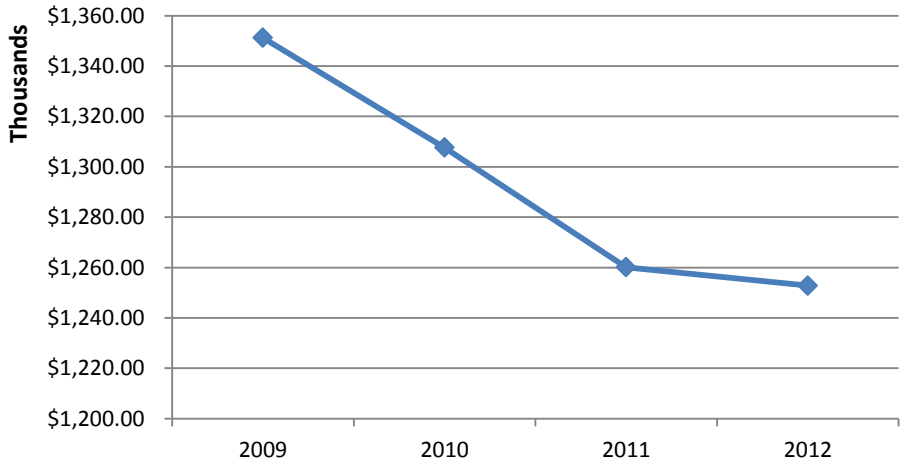


Figure 58 – Board of Assessors - Expenditure History

General Fund – Board of Assessors

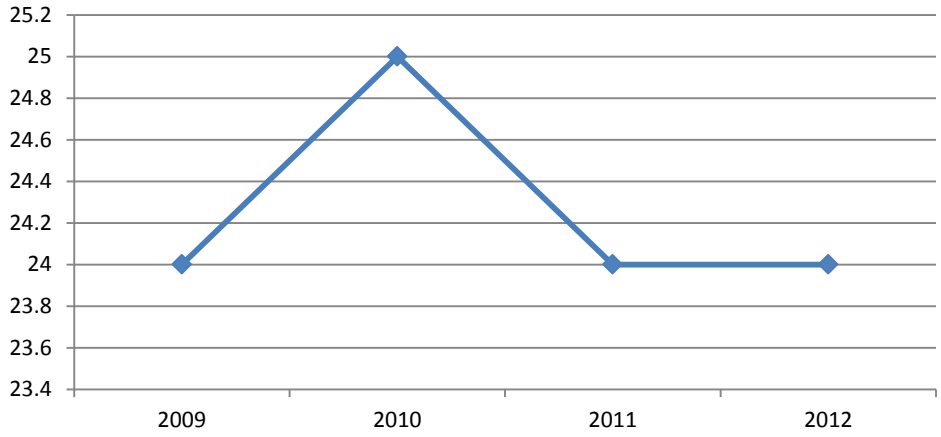


Figure 59 – Board of Assessors - Personnel History

General Fund – Facilities Maintenance

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$770,925	$801,307	$768,813	$733,253	$778,372	$765,665	(0.41)%
Supplies	34,541	37,388	31,400	36,623	36,405	32,805	4.47%
Other services and contracts	983,552	957,489	1,086,060	1,116,212	1,224,430	1,029,578	(5.20)%
Capital outlay	-	86,739	101,200	3,784	269,200	35,000	(65.42)%
Debt service	1,157,925	1,155,794	1,150,000	1,157,325	1,150,000	1,150,000	0.00%
Total Expenditures	$2,946,944	$3,038,717	$3,137,473	$3,047,197	$3,458,407	$3,013,048	(3.97)%
Positions							
Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	9	10	9	9	9	9	0.00%
Facilities Supervisor	1	1	1	1	1	1	0.00%
Facilities Technician	5	5	5	5	5	5	0.00%
Grounds Equip. Operator	3	3	3	3	3	3	0.00%
Grounds Supervisor	1	1	1	1	1	1	0.00%
Mail Clerk	1	1	0	1	1	1	100.00%
Total Positions	21	22	20	21	21	21	5.00%

Significant Accomplishments/Changes:

- Renovations of Governmental Building for move and/or expansion of the Tax Commissioner and Board of Assessors
- Staff members named as Public Works Employee of the Year for the State of Georgia

Division Goals:

- Paint at least 20% of all major facilities annually
- Complete all work orders within five days *(CGII)*

Division Objectives:

- Maintain the structural soundness and cleanliness of all County facilities through preventative maintenance and upkeep
- Ensure that the appearance of County facilities reflects positively on our community
- Monitor and improve departmental safety efforts
- Provide exceptional customer service throughout the County

General Fund – Facilities Maintenance

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Buildings maintained	52	51	50
Grounds facilities maintained	58	60	60
Average completion for work orders	7	6	6

Budget by Facility:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Administration	$887,686	$944,710	$861,148	$831,759	$881,040	$855,585	(0.65)%
Courthouse	120,583	116,628	54,927	90,004	68,822	61,205	11.43%
Health Centers	21,432	22,890	21,672	21,595	21,726	19,226	(11.29)%
Auxiliary Buildings	33,907	11,756	6,046	21,760	8,783	9,333	54.37%
Public Works Facility	80,771	63,493	51,482	60,943	57,462	55,180	7.18%
Leila Ellis Building	52,317	33,277	36,810	52,552	39,006	51,396	39.63%
Human Resource Building	216,297	211,375	223,161	265,484	324,412	299,702	34.30%
Old Administration Building	69,309	68,091	90,000	33,852	224,030	6,230	(93.08)%
4H Camp	35,846	37,966	32,686	26,582	34,038	35,338	8.11%
Board of Elections Building	9,265	27,941	26,106	28,427	27,954	26,454	1.33%
Civic Center	45,236	42,984	42,200	38,847	43,164	42,664	1.10%
Old District Attorney Bldg.	106,663	33,092	29,400	17,039	29,400	-	(100.00)%
Governmental Building	71,575	83,757	61,335	64,481	62,719	65,384	6.60%
Judicial/Admin Complex	1,196,056	1,340,758	1,600,500	1,493,881	1,635,851	1,485,351	(7.19)%

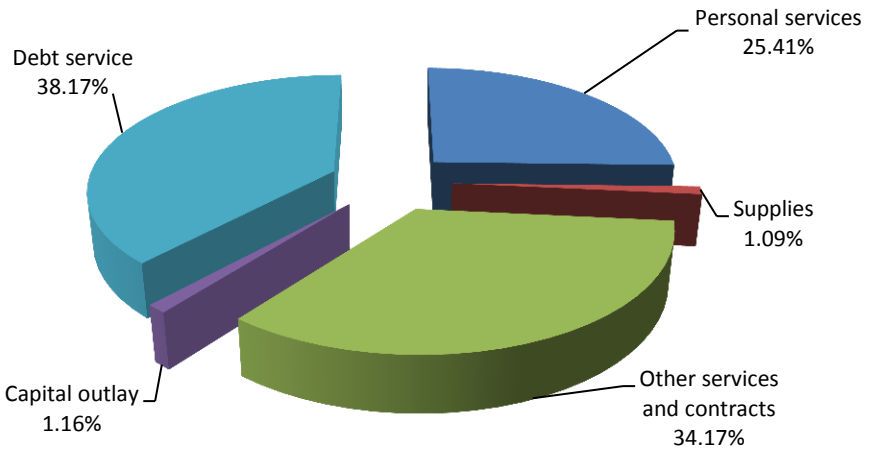


Figure 60 – Facilities Maintenance - Expenditures by Type

General Fund – Facilities Maintenance

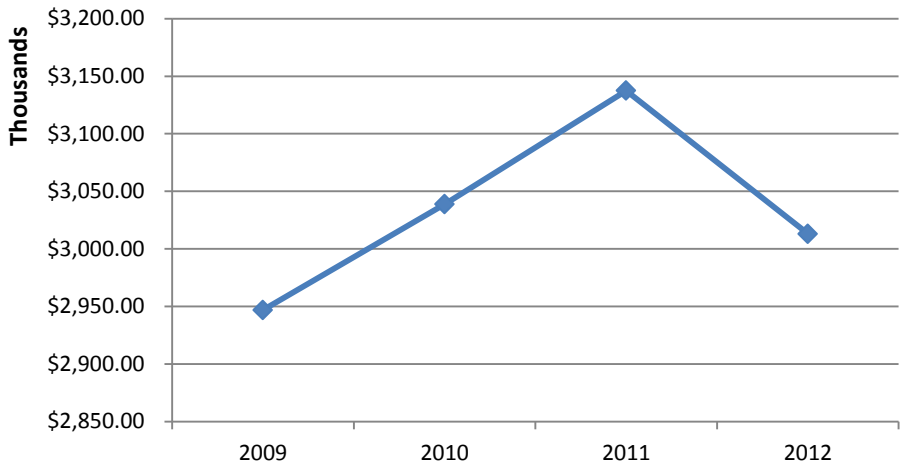


Figure 61 – Facilities Maintenance - Expenditure History

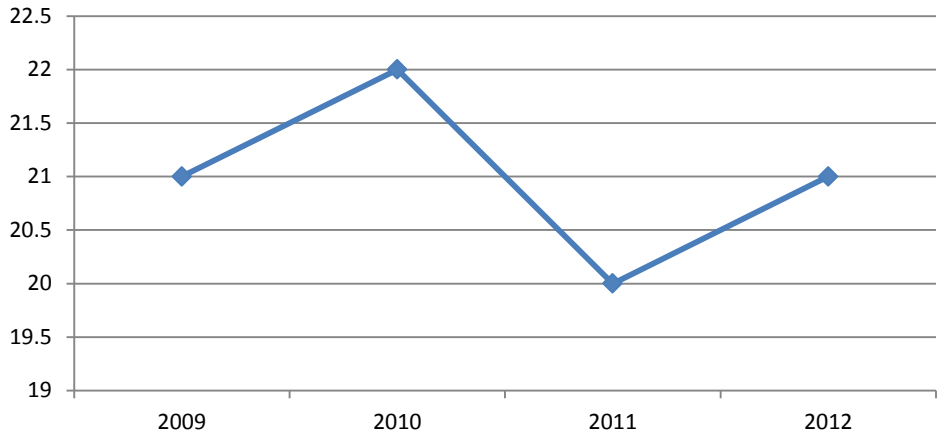


Figure 62 – Facilities Maintenance - Personnel History

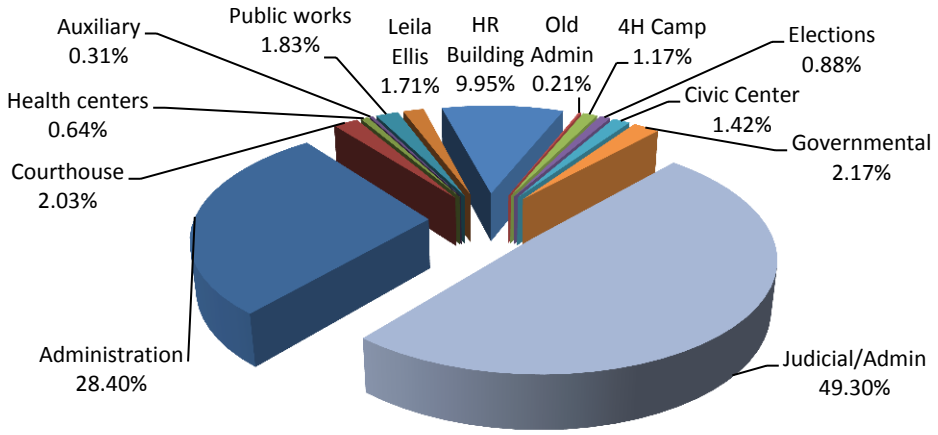


Figure 63 - Facilities Maintenance - Budget by Facility

General Fund – County Engineer

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$769,581	$772,802	$536,419	$558,382	$528,287	$527,373	(1.69)%
Supplies	7,236	3,264	2,050	1,603	2,050	1,600	(21.95)%
Other services and contracts	121,995	137,046	97,421	82,251	97,561	73,896	(24.15)%
Total Expenditures	$898,813	$913,111	$635,890	$642,235	$627,898	$602,869	(5.19)%
Positions							
Administrative Assistant	1	1	0	0	0	0	0.00%
Co-Op Student	1	0	0	0	0	0	0.00%
County Engineer	1	1	1	1	1	1	0.00%
Development Reviewer	1	1	1	1	1	1	0.00%
Engineering Design Tech.	1	1	0	0	0	0	0.00%
Environmental Manager	0	1	1	1	1	1	0.00%
New Construction Inspector	0	1	1	1	1	1	0.00%
Planner	1	1	0	0	0	0	0.00%
Principal Engineering Tech.	1	1	0	0	0	0	0.00%
Principal Engineering Insp.	2	1	1	1	1	1	0.00%
Road Inspection Technician	1	1	0	0	0	0	0.00%
Sr. Engineering Technician	1	1	1	1	1	1	0.00%
Stormwater Technician	1	1	1	1	1	1	0.00%
Total Positions	12	12	7	7	7	7	0.00%

Significant Accomplishments/Changes:

- Completion of the Lowndes County Judicial and Administrative Complex
- Completion of the Lowndes County Jail expansion

Division Goals:

- Complete a new entrance road for Moody Air Force Base *(CGII)*
- Complete the McMillan Road Bridge project *(CGII)*
- Complete the Sheriff's Office Training Facility and Firefighter Training Facility projects *(CGII)*

Division Objectives:

- Maintain ratings on roads and bridges through inspection and maintenance to ensure compliance with regulations and availability of funding from LARP and LMIG
- Ensure a high level of customer service by providing timely reviews of subdivision plats and construction plans

General Fund – County Engineer

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
% of E&S reviews of home sites within 24 hours	90%	95%	95%
% of development plans reviewed within 10 days	98%	99%	99%
% of projects awarded within 10% of estimate	90%	90%	90%
Miles paved under LMIG	8.88	9.00	9.00

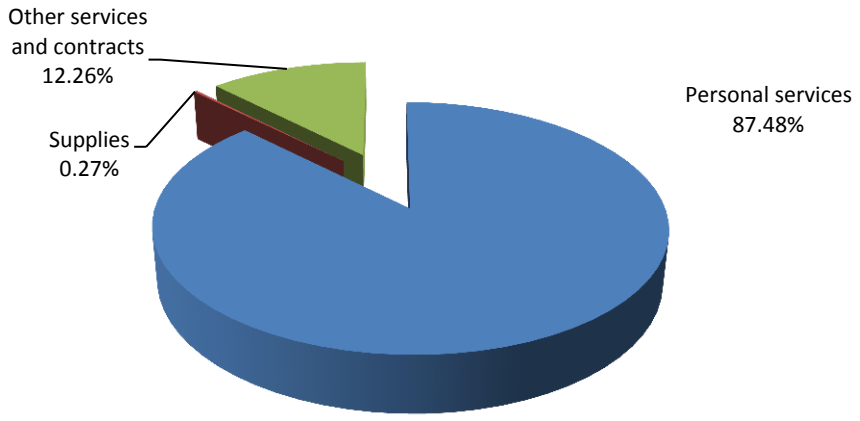


Figure 64 – County Engineer - Expenditures by Type

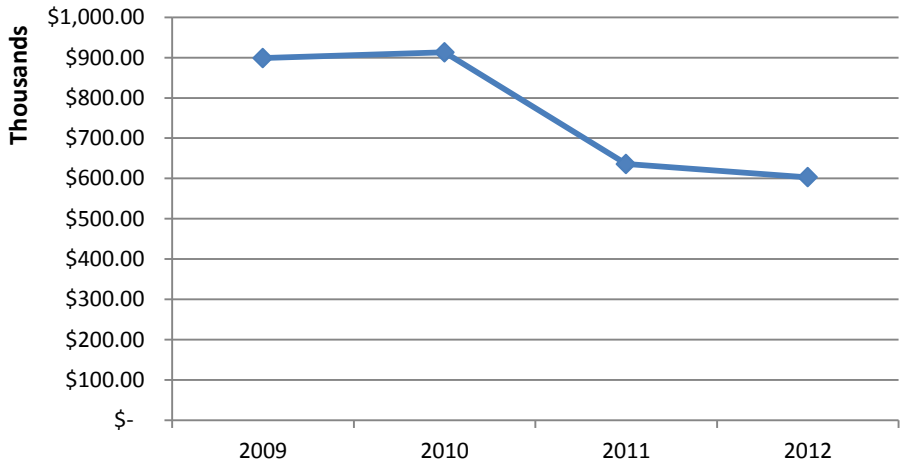


Figure 65 – County Engineer - Expenditure History

General Fund – County Engineer

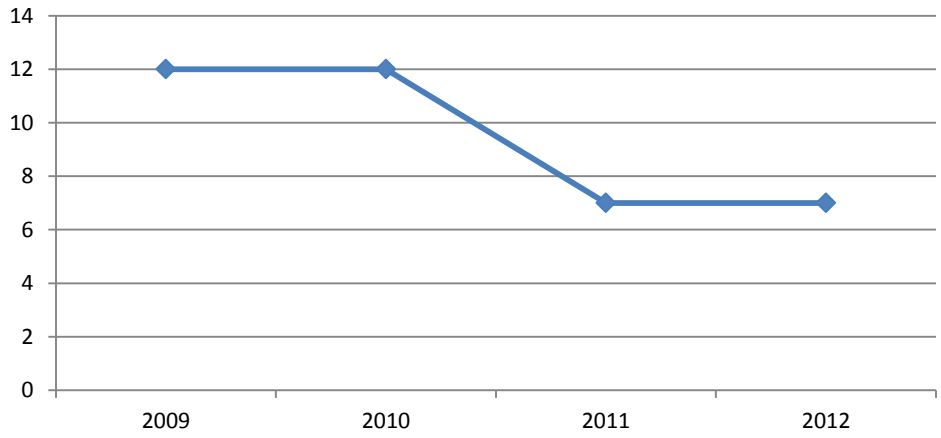


Figure 66 – County Engineer - Personnel History

General Fund – NPDES - Stormwater

The NPDES – Stormwater Division is a division of the County Engineer's Office and monitors the compliance of EPD regulations regarding stormwater.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$10,458	$3,052	$-	$697	$1,500	$1,500	100.00%
Other services and contracts	28,334	6,428	7,500	1,496	6,000	6,000	(20.00)%
Total Expenditures	$38,793	$9,480	$7,500	$2,192	$7,500	$7,500	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- None

Division Objectives:

- Maintain compliance with Georgia EPD stormwater regulations through inspection, monitoring and public awareness

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Stormwater permits issued	50	50	50

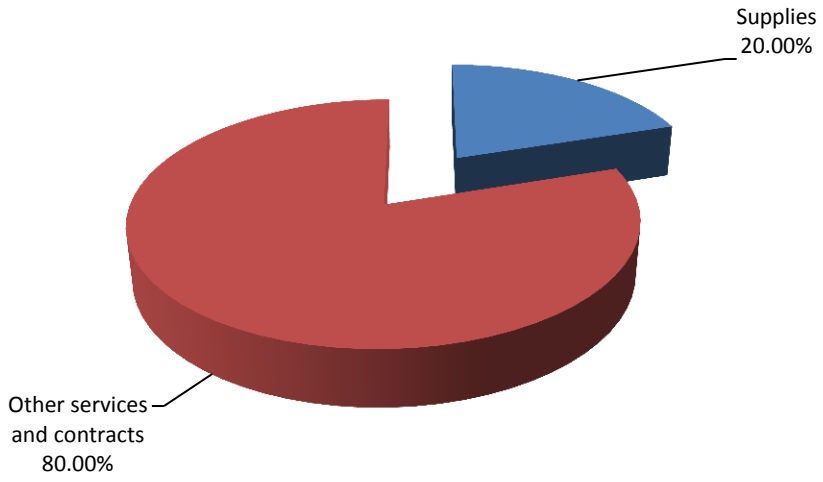


Figure 67 – NPDES - Stormwater - Expenditures by Type

General Fund – NPDES - Stormwater

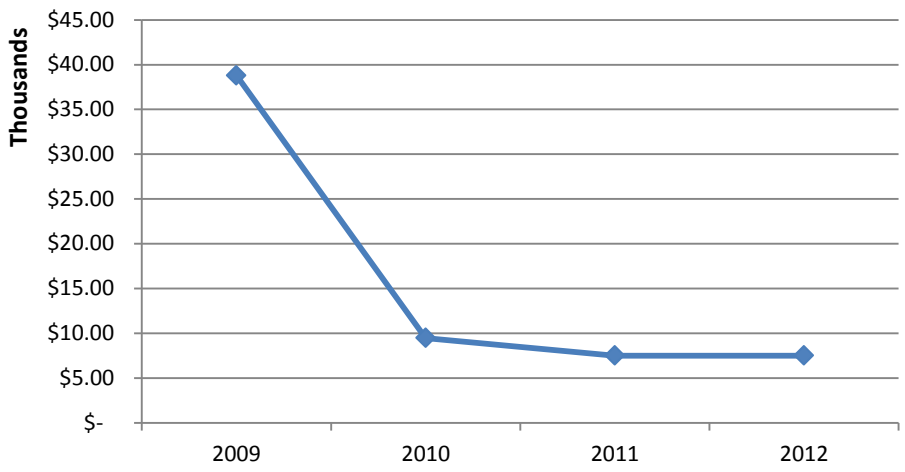


Figure 68 – NPDES - Stormwater - Expenditure History

General Fund – Contingency

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$50,688	$88,047	$142,243	$191,573	$142,243	$232,513	63.46%
Total Expenditures	$50,688	$88,047	$142,243	$191,573	$142,243	$232,513	63.46%

General Fund – Superior Court

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$334,167	$352,683	$362,656	$336,325	$355,160	$358,261	(1.21)%
Supplies	5,763	1,697	950	1,067	4,520	920	(3.16)%
Other services and contracts	75,774	51,308	51,015	38,448	61,825	45,040	(11.71)%
Total Expenditures	$415,704	$405,689	$414,621	$375,841	$421,505	$404,221	(2.51)%
Positions							
Bailiff	3	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	2	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	15	15	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex

Division Goals:

- Dispose of 90% of civil cases through Alternative Dispute Resolution (ADR) *(CGII)*

Division Objectives:

- Dispose of all cases filed with the Clerk of Court in accordance with state law
- Employ the most reasonable and cost effective method of resolution

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Civil cases filed	3,336	3,500	3,500
Criminal cases filed	3,713	3,850	4,000

General Fund – Superior Court

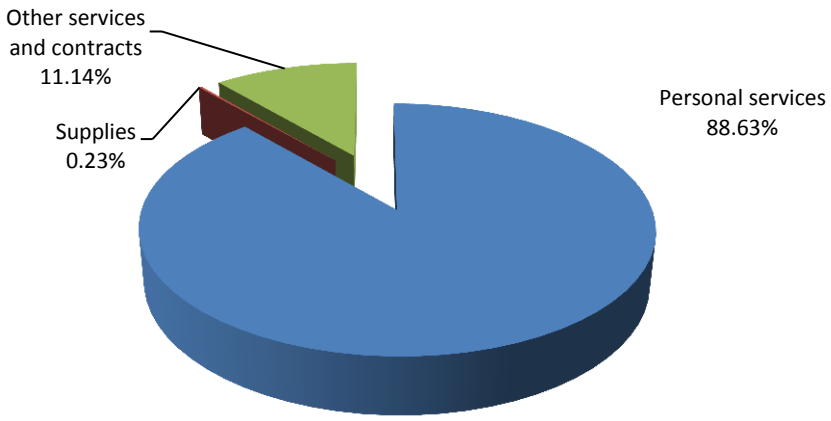


Figure 69 – Superior Court - Expenditures by Type

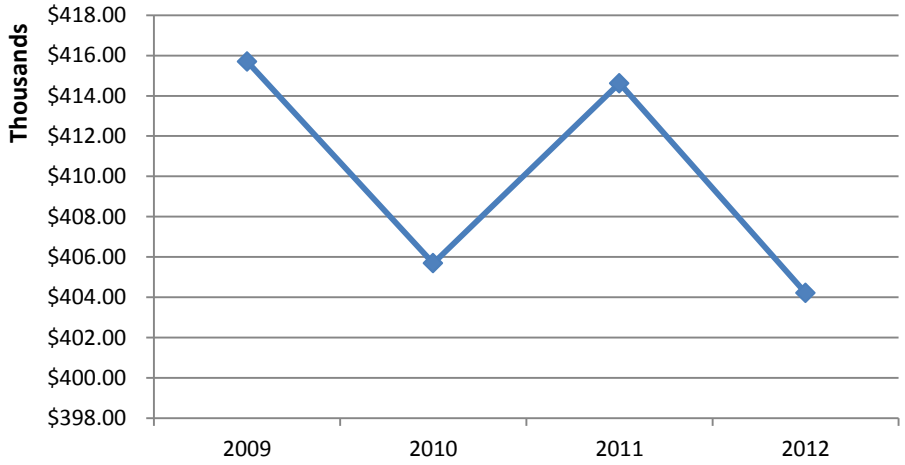


Figure 70 – Superior Court - Expenditure History

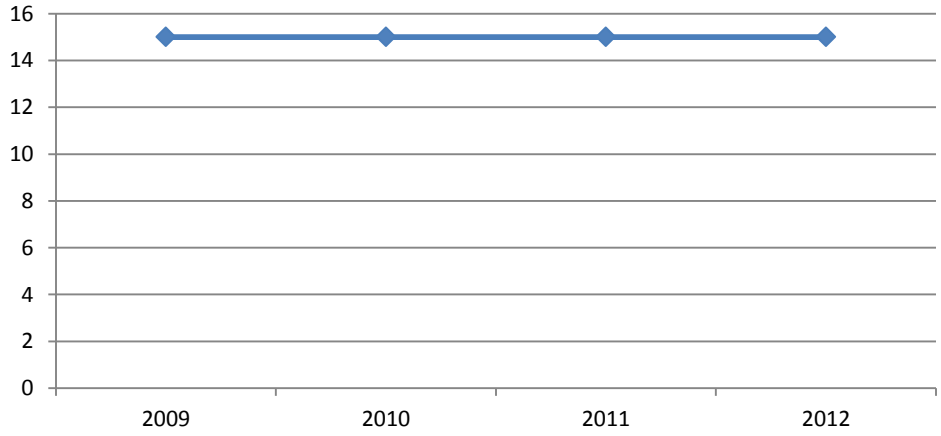


Figure 71 – Superior Court - Personnel History

General Fund – Clerk of Court

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$868,684	$829,953	$822,801	$820,115	$850,506	$829,930	0.87%
Supplies	10,715	14,293	7,000	10,014	9,500	9,500	35.71%
Other services and contracts	278,860	240,489	234,325	245,527	234,875	245,075	4.59%
Capital outlay	5,559	-	-	-	2,000	2,000	100.00%
Total Expenditures	$1,163,817	$1,084,735	$1,064,126	$1,075,656	$1,096,881	$1,086,505	2.10%
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	2	2	3	2	0.00%
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%
PT 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	18	18	19	18	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex

Division Goals:

- Install a new accounting program *(CGII)*
- Restructure and reorganize the evidence room *(CGII, CGIII)*
- Preserve and organize historical records that remain in the old Courthouse *(CGII, CGIII)*

Division Objectives:

- File and maintain all real estate and court records
- Maintain up to date knowledge of laws and mandates appropriate to the office and ensure all staff are trained

General Fund – Clerk of Court

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Civil cases filed – Superior Court	3,336	3,500	3,500
Criminal cases filed – Superior Court	3,713	3,850	4,000
Civil cases filed – State Court	1,371	1,500	1,500
Criminal cases filed – State Court	15,510	15,000	17,500
Juvenile Court cases filed	1,458	1,500	1,500

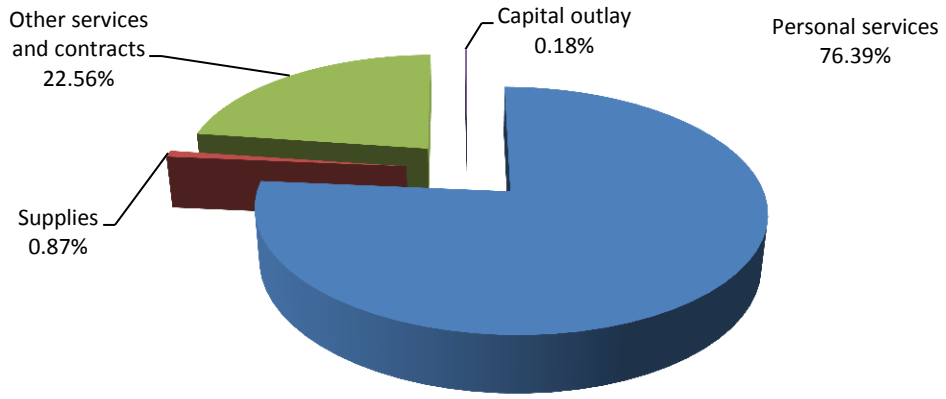


Figure 72 – Clerk of Court - Expenditures by Type

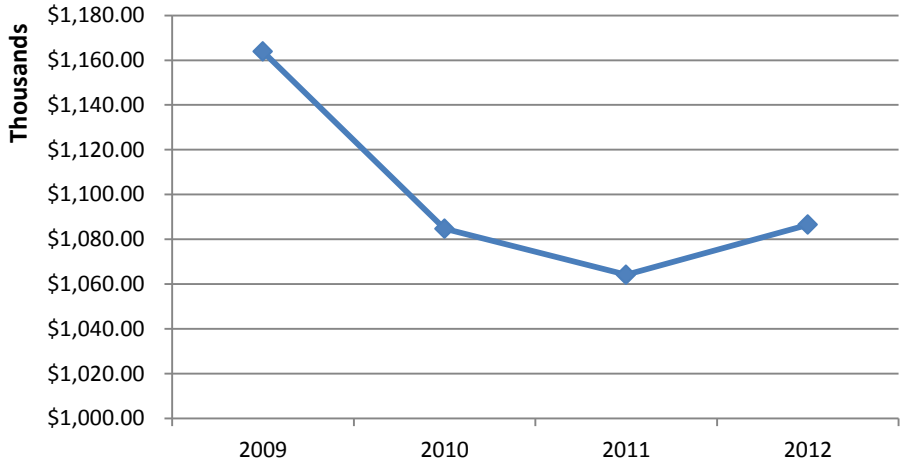


Figure 73 – Clerk of Court - Expenditure History

General Fund – Clerk of Court

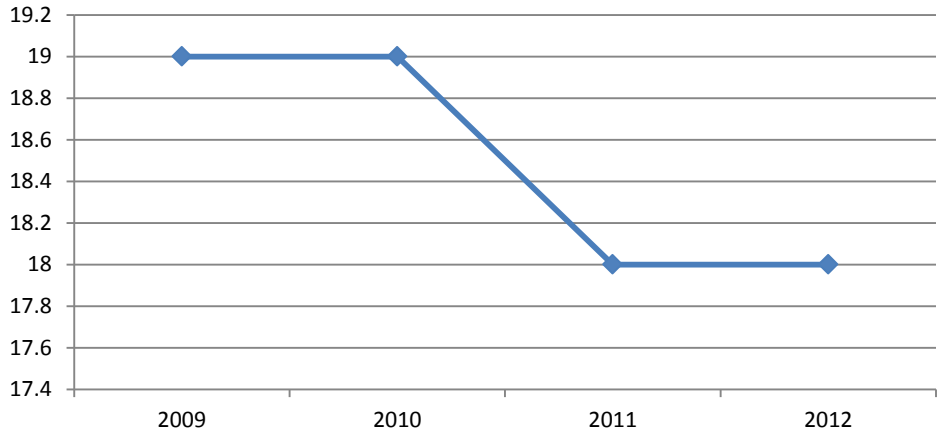


Figure 74 – Clerk of Court - Personnel History

General Fund – District Attorney

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$611,815	$631,980	$625,089	$627,612	$625,089	$625,089	0.00%
Total Expenditures	$611,815	$631,980	$625,089	$627,612	$625,089	$625,089	0.00%

General Fund – District Court Administrator

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$4,800	$-	$4,751	$4,800	$4,751	$4,800	1.03%
Total Expenditures	$4,800	$-	$4,751	$4,800	$4,751	$4,800	1.03%

General Fund – State Court

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$288,876	$285,770	$289,085	$278,842	$278,938	$281,915	(2.48)%
Supplies	3,090	1,527	500	6,025	7,300	1,100	120.00%
Other services and contracts	145,669	100,016	96,505	63,775	188,355	78,255	(18.91)%
Total Expenditures	$437,636	$387,313	$386,090	$348,642	$474,593	$361,270	(6.43)%
Positions							
Court Reporter	1	1	1	1	1	1	0.00%
Judicial Admin. 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 Positions	4	4	4	4	4	4	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex
- Implemented programs to provide alternatives to incarceration, streamline probation revocation issues and return offenders to productive status
- Transitioned to a private probation service to enhance the quality of service

Division Goals:

- Create a Work Alternative Program to complement the Work Release Program *(CGI, CGII)*
- Implement a paperless court system *(CGII, CGIII)*

Division Objectives:

- Maintain up to date knowledge of laws and mandates appropriate to the office and ensure all staff are trained
- Develop and utilize alternative sentencing methods to decrease costs associated with incarceration

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Civil cases filed	1,371	1,500	1,500
Criminal cases filed	15,510	15,000	17,500
Revocation hearings held	1,088	1,200	1,200
Community service work hours completed	42,342	45,000	45,000
Indigent Defense appointments made	148	150	175
Indigent Defense costs paid	$63,059	$65,000	$65,000
Indigent Defense costs recuperated	$18,620	$20,000	$20,000
Indigent Defense fees recuperated	$3,150	$3,200	$3,200

General Fund – State Court

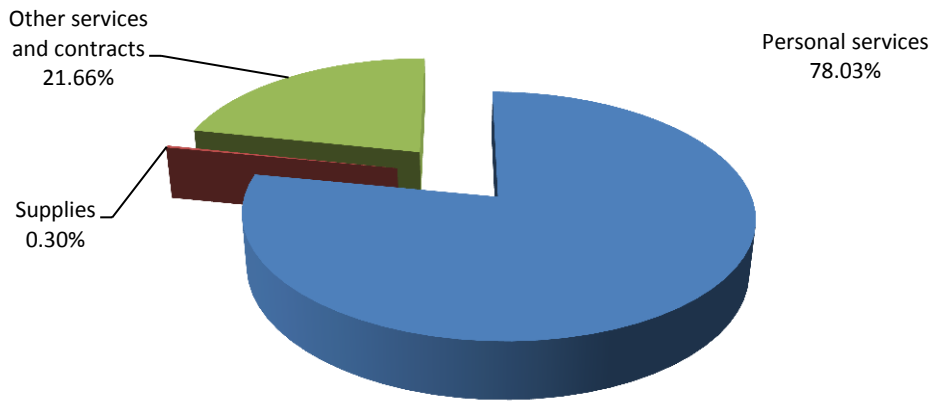


Figure 75 – State Court - Expenditures by Type

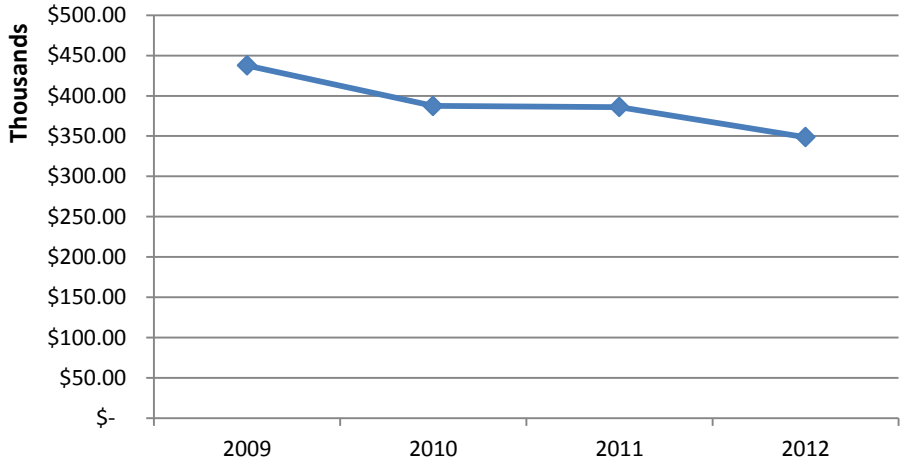


Figure 76 – State Court - Expenditure History

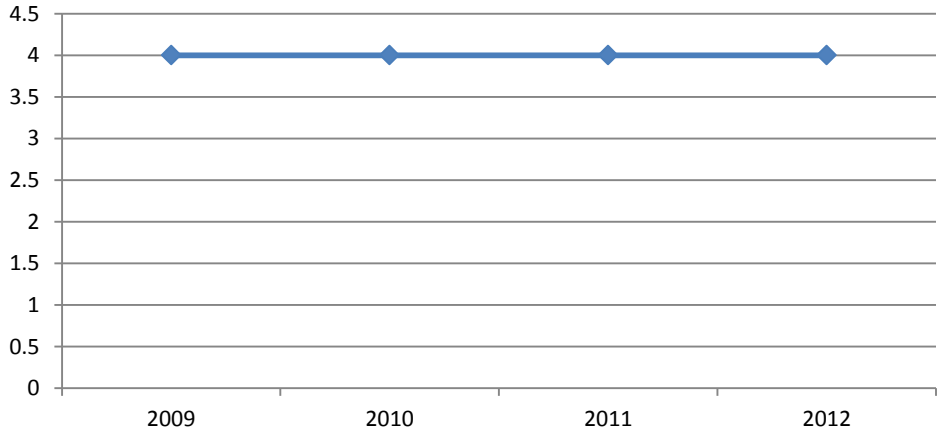


Figure 77 – State Court - Personnel History

General Fund – Solicitor General

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$390,790	$404,619	$409,332	$405,094	$409,490	$414,905	1.36%
Supplies	5,122	2,884	2,500	4,441	4,200	4,200	68.00%
Other services and contracts	10,666	10,595	11,015	5,672	6,871	5,111	(53.60)%
Total Expenditures	$406,579	$418,098	$422,847	$415,207	$420,561	$424,216	0.32%
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%
PT Evidence Technician	1	0	0	0	0	0	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor General	1	1	1	1	1	1	0.00%
Total Positions	7	6	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex

Division Goals:

- None

Division Objectives:

- Provide fair and effective prosecution of cases in the State Court of Lowndes County and to dispose of said cases in a timely manner
- Represent the State of Georgia as prosecuting attorney

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Cases scheduled for jury trial	570	600	750
Cases scheduled for non-jury trial	190	200	200
Pretrial motion hearings	310	325	325
Probation revocation hearings	1,342	1,400	1,500
Interviews with crime victims	616	600	600

General Fund – Solicitor General

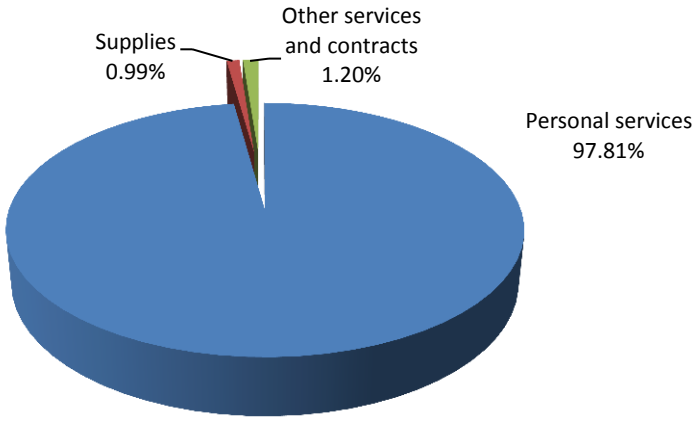


Figure 78 – Solicitor General - Expenditures by Type

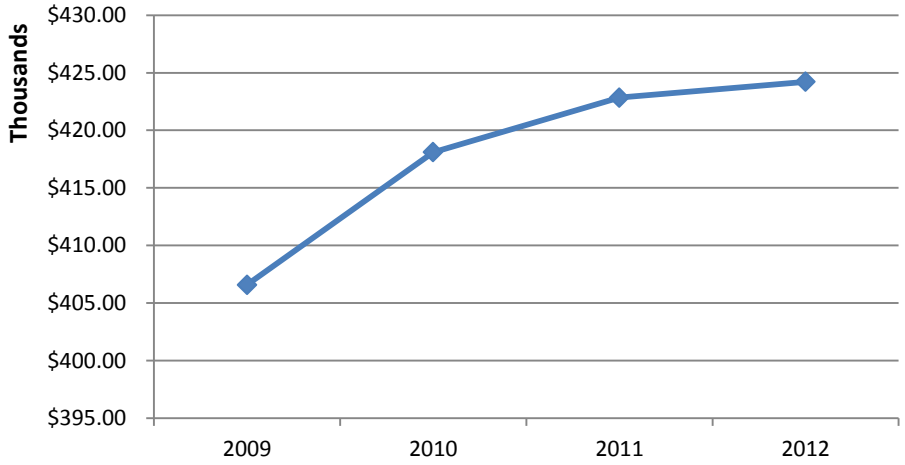


Figure 79 – Solicitor General - Expenditure History

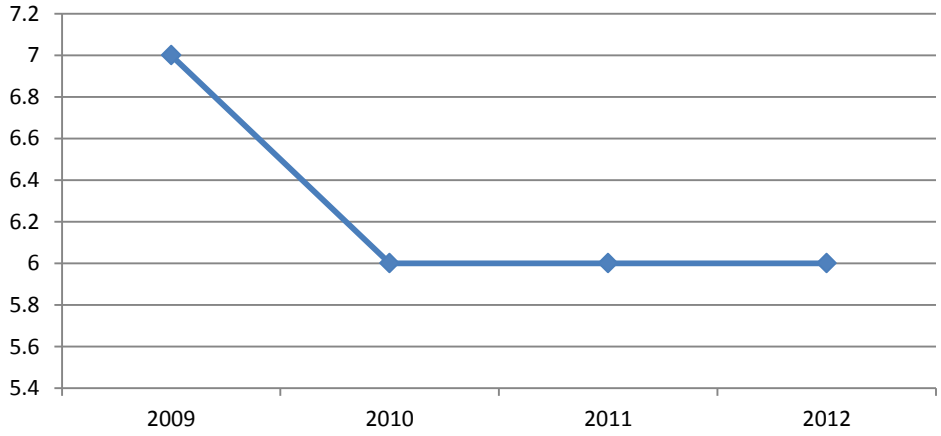


Figure 80 – Solicitor General - Personnel History

General Fund – Magistrate Court

The Office of the Magistrate Court – Civil/Criminal is responsible for issuing warrants, setting bonds, conducting criminal commitment hearings, and hearing certain misdemeanor cases.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$591,348	$598,667	$590,935	$583,712	$588,717	$598,086	1.21%
Supplies	19,028	9,299	3,500	5,772	4,500	4,500	28.57%
Other services and contracts	50,394	37,814	38,767	34,876	38,120	32,963	(14.97)%
Total Expenditures	$660,771	$645,780	$633,202	$624,360	$631,337	$635,549	0.37%
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%
PT Constable	0	1	0	0	0	0	0.00%
Total Positions	11	12	11	11	11	11	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex
- Implementation of civil software

Division Goals:

- Implement criminal software by June 2011 *(CGII)*
- Implement an ankle monitoring program *(CGI, CGII)*
- Purchase video conferencing equipment by the end of 2011 *(CGII)*
- Implement e-filing and credit/debit card payments *(CGII)*

Division Objectives:

- Meet all state and federal requirements for issuing arrest and search warrants
- Hold timely first appearance hearings, preliminary hearings and bond hearings
- Provide an efficient means for the citizens of Lowndes County to bring their disputes to a legal resolution

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Service of dispossessory actions within 24 hours	100%	100%	100%
Civil cases	6,000	6,000	6,000
Criminal warrant applications	5,000	5,000	5,000
Civil hearings held within required time	100%	100%	100%

General Fund – Magistrate Court

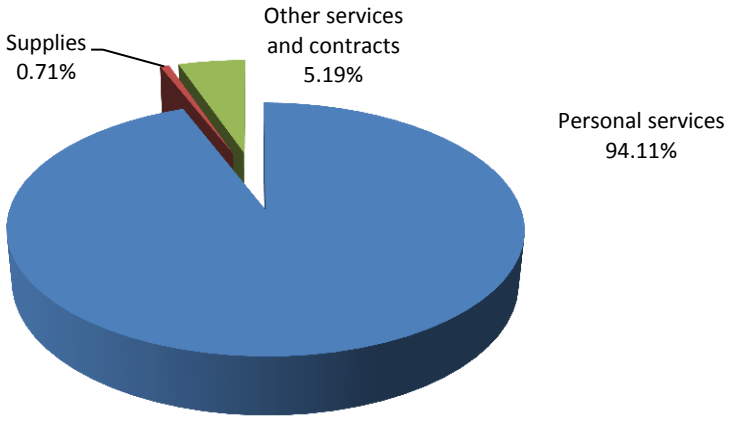


Figure 81 – Magistrate Court - Expenditures by Type

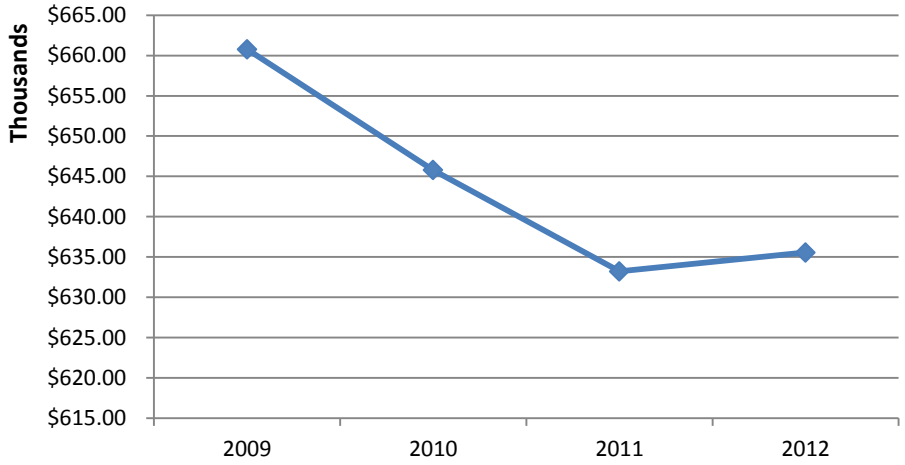


Figure 82 – Magistrate Court - Expenditure History

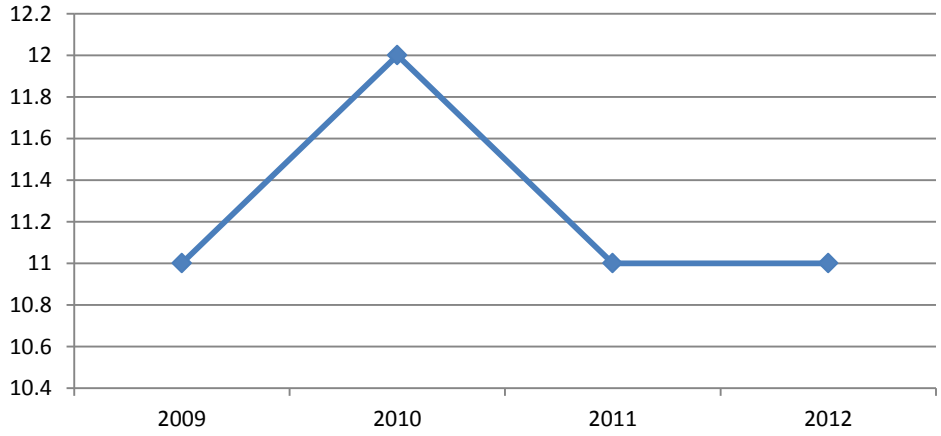


Figure 83 – Magistrate Court - Personnel History

General Fund – Probate Court

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$408,467	$330,579	$281,920	$297,660	$314,568	$283,704	0.63%
Supplies	14,241	3,111	2,600	3,469	3,500	3,500	34.62%
Other services and contracts	57,540	50,371	52,894	83,344	122,300	83,750	58.34%
Capital outlay	247	-	-	-	-	-	0.00%
Total Expenditures	$480,495	$384,061	$337,414	$384,473	$440,368	$370,954	9.94%
Positions							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	1	1	2	1	0.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Receptionist	0	0	0	0	1	0	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Positions	6	6	5	5	7	5	0.00%

Significant Accomplishments/Changes:

- Completed move into the new Judicial Complex

Division Goals:

- Implement a new filing system for more efficient access *(CGII)*
- Implement automation of all court records *(CGII, CGIII)*

Division Objectives:

- Provide the highest level of service as a court of record for the citizens of Lowndes County

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Marriage licenses issued	1,200	1,200	1,200
Wills probated	600	600	600
Weapons carry permits issued	1,000	1,000	1,000

General Fund – Probate Court

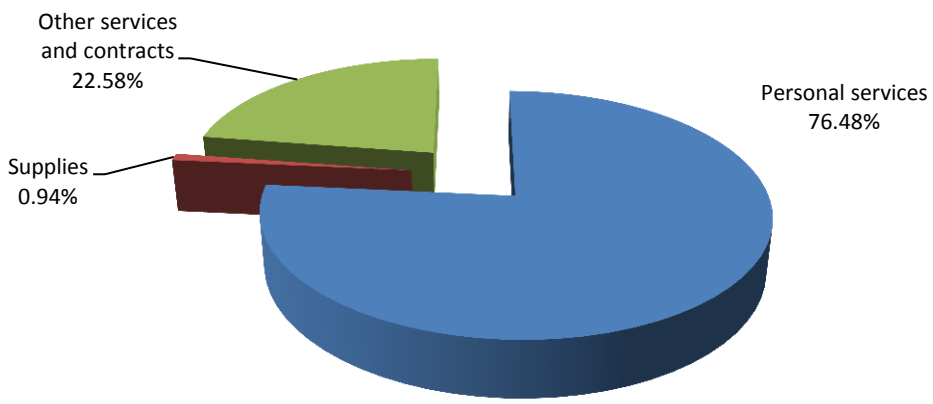


Figure 84 – Probate Court - Expenditures by Type

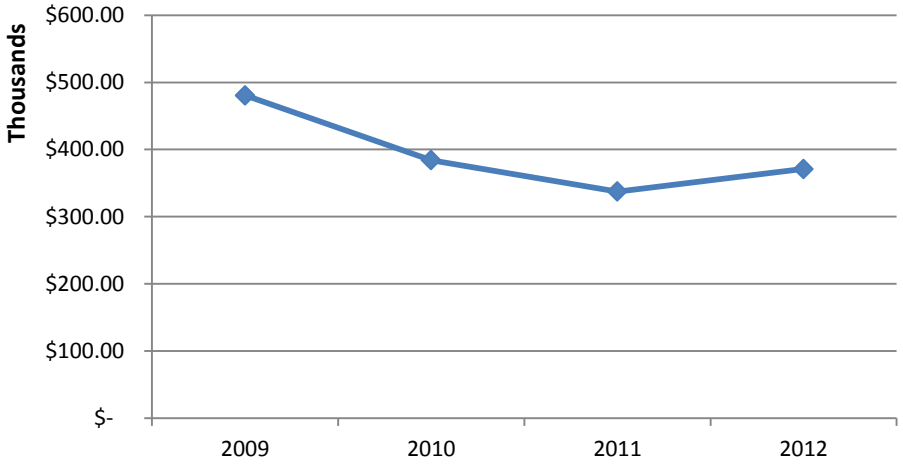


Figure 85 – Probate Court - Expenditure History

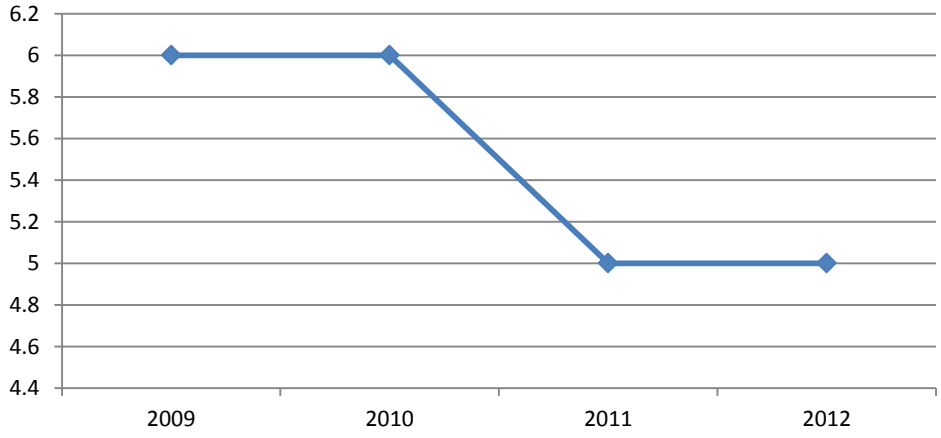


Figure 86 – Probate Court - Personnel History

General Fund – Juvenile Court

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$96,377	$95,248	$82,875	$82,946	$96,193	$84,359	1.79%
Other services and contracts	23,477	22,881	16,780	21,704	22,300	22,300	32.90%
Total Expenditures	$119,854	$118,129	$99,655	$104,650	$118,493	$106,659	7.03%
Positions							
Juvenile Legal Representative	1	1	1	1	1	1	0.00%
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce the number of truancy cases *(CGI)*

Division Objectives:

- Administration of laws concerning juveniles
- Implement programs to reduce truancy and teen pregnancy

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Cases received	1,000	1,000	1,000
Cases disposed of	900	900	900

General Fund – Juvenile Court

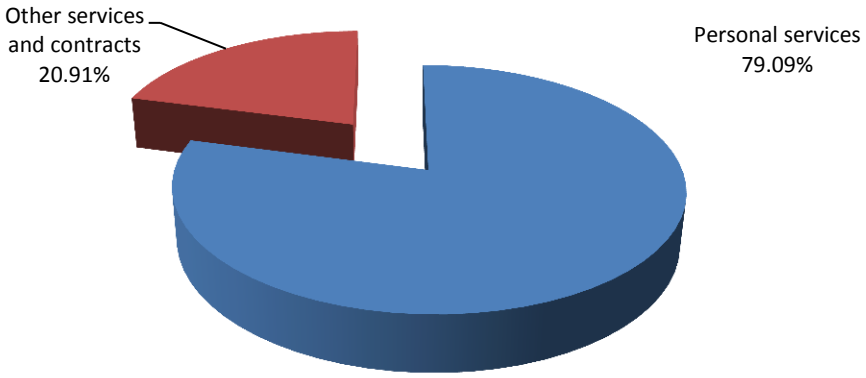


Figure 87 – Juvenile Court - Expenditures by Type

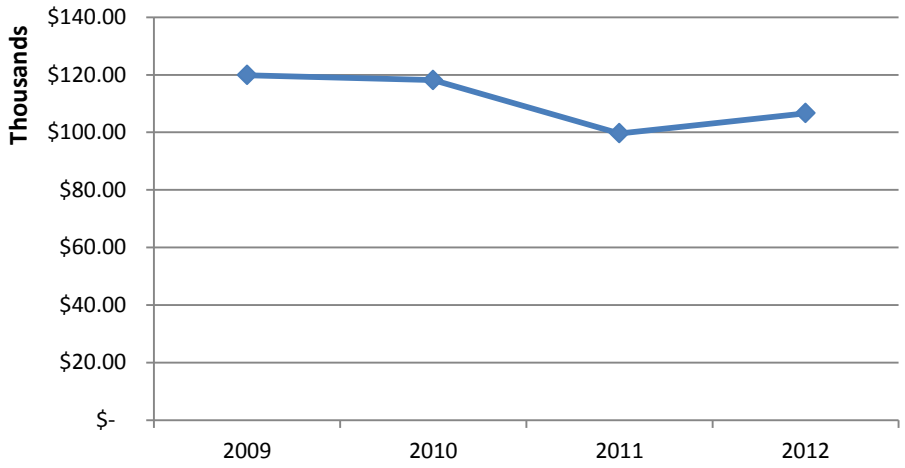


Figure 88 – Juvenile Court - Expenditure History

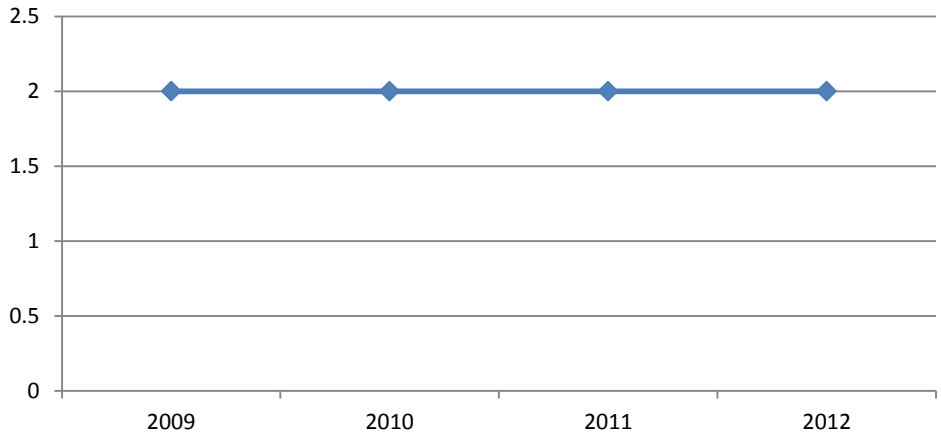


Figure 89 – Juvenile Court - Personnel History

General Fund – Probation

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$78,260	$80,552	$-	$11,113	$-	$-	(100.00)%
Supplies	3,489	2,415	-	-	-	-	(100.00)%
Other services and contracts	20,266	16,894	3,992	-	3,992	4,665	16.86%
Total Expenditures	$102,016	$99,861	$3,992	$11,113	$3,992	$4,665	16.86%
Positions							
Administrative Clerk	1	1	0	0	0	0	0.00%
Probation Officer	1	1	0	0	0	0	0.00%
Total Positions	2	2	0	0	0	0	0.00%

General Fund – Circuit Public Defender

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$789,154	$794,408	$810,323	$809,683	$810,323	$810,323	0.00%
Total Expenditures	$789,154	$794,408	$810,323	$809,683	$810,323	$810,323	0.00%

General Fund – Sheriff

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$11,427,579	$11,431,149	$12,085,486	$11,815,617	$12,094,109	$11,939,007	(1.21)%
Supplies	232,595	164,868	104,000	95,196	114,000	83,000	(20.19)%
Other services and contracts	4,744,055	4,326,889	3,497,468	3,614,556	3,564,718	3,976,667	13.70%
Capital outlay	105,147	57,234	-	-	-	-	0.00%
Total Expenditures	$16,509,376	$15,979,140	$15,686,954	$15,525,369	$15,772,827	$15,998,674	1.99%
Positions							
Administration							
Administrative Clerk	12	14	13	13	13	13	0.00%
Captain	1	0	0	0	0	0	0.00%
Chief Deputy	0	1	1	1	1	1	0.00%
Major	0	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	0.00%
Total Administration	15	18	17	17	17	17	0.00%
Enforcement							
Captain	4	4	4	4	4	4	0.00%
Corporal	7	6	6	6	6	6	0.00%
DARE Officer	2	2	2	2	2	2	0.00%
Deputy Sheriff	46	47	48	48	48	48	0.00%
Investigator	24	24	24	24	24	24	0.00%
Lieutenant	8	9	9	9	9	9	0.00%
Resource Officer	4	6	6	6	6	6	0.00%
Sergeant	12	11	11	11	11	11	0.00%
Staff Sergeant	8	7	7	7	7	7	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%
Total Enforcement	119	120	121	121	121	121	0.00%

General Fund – Sheriff

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Positions							
Jail							
Administrative Assistant	0	1	1	1	1	1	0.00%
Admin./Booking Officer	1	0	0	0	0	0	0.00%
Booking Officer	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	0.00%
Corporal	4	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	61	71	71	71	71	71	0.00%
Lieutenant	3	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	0.00%
Sergeant	5	4	4	4	4	4	0.00%
Staff Sergeant	5	5	5	5	5	5	0.00%
Visitation Clerk	1	1	1	1	1	1	0.00%
Total Jail	94	102	102	102	102	102	0.00%
Total Positions	228	240	240	240	240	240	0.00%

Significant Accomplishments/Changes:

- Completion of new firing range
- Completion and migration to new 76,875 sq. ft. inmate housing facility
- Implemented new standard for candidates to the Police Academy requiring a physical and written assessment

Division Goals:

- Increase presence and response times in targeted areas of property crimes and traffic complaints *(CGII)*
- Implement a Senior Safety Awareness Program and expand the Neighborhood Watch Program *(CGI, CGII, CGIII)*
- Provide a minimum of 60 hours of In-Service training to all POST certified personnel *(CGI)*
- Reduce turnover *(CGI, CGII)*
- Review and revise the policies and procedures of the department *(CGI)*

Division Objectives:

- Develop and implement a system of financial and management records for the Sheriff's Office
- Provide policy and procedure for all divisions of the Sheriff's Office
- Provide public safety through emergency response, surveillance, proactive patrol and traffic monitoring
- Provide safety and security for the court system and serve court papers
- Provide a clean, safe environment to person detained through the legal system, delivering them to the lawful court or jurisdiction for proper disposition of justice

General Fund – Sheriff

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Compliance with federal NIMS requirements	98%	98%	98%
Certified personnel trained on active shooter	98%	98%	98%
Value of drugs seized	$2,000,000	$2,000,000	$2,000,000
Funds seized in drug trade	$300,000	$300,000	$300,000

Budget by Division:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Administration	$1,621,491	$1,522,713	$1,298,271	$1,152,601	$1,347,400	$1,323,960	1.98%
Enforcement	8,229,103	8,095,591	7,652,699	7,655,411	7,681,532	7,785,408	1.73%
Jail	6,658,781	6,360,836	6,735,984	6,717,357	6,743,895	6,889,306	2.28%

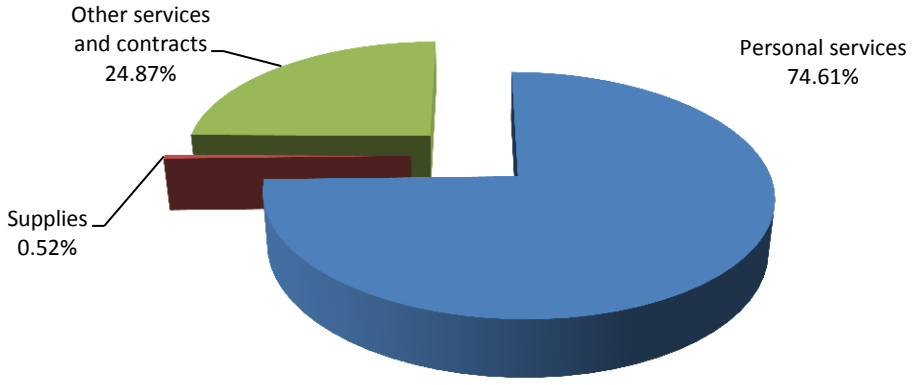


Figure 90 – Sheriff - Expenditures by Type

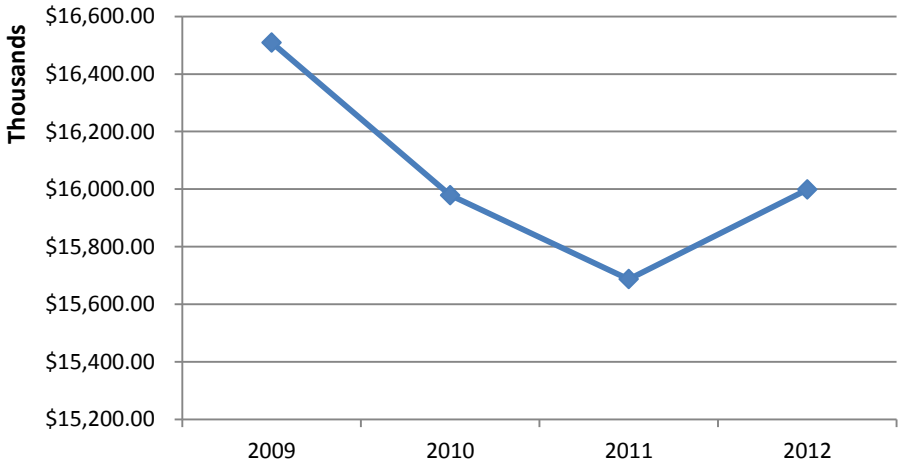


Figure 91 – Sheriff - Expenditure History

General Fund – Sheriff

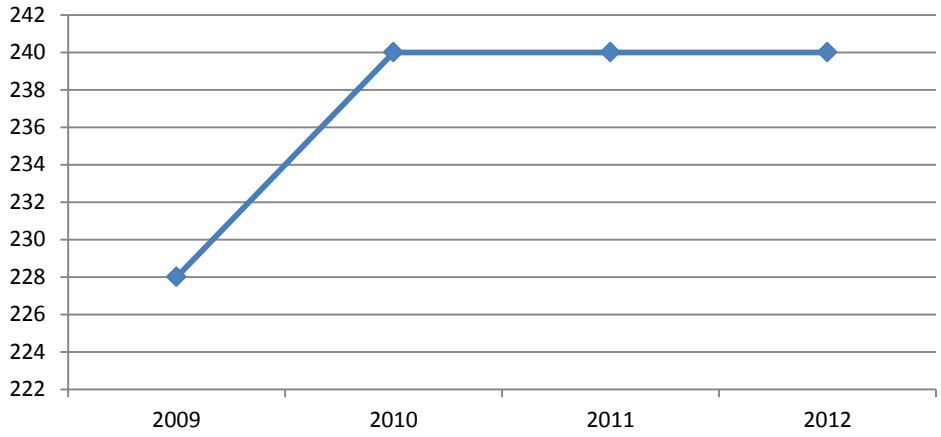


Figure 92 – Sheriff - Personnel History

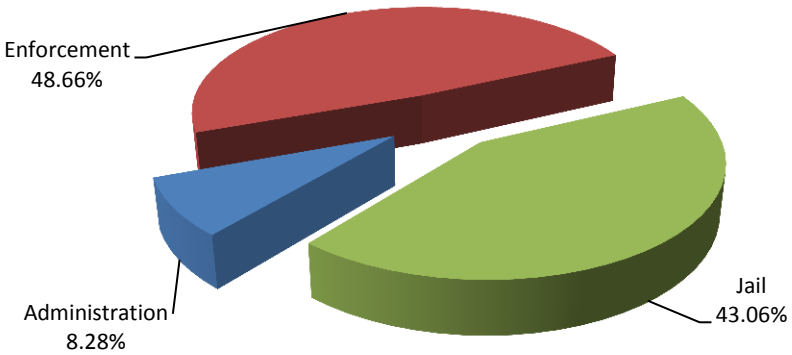


Figure 93 - Sheriff - Budget by Division

General Fund – Animal Shelter

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$472,803	$479,674	$441,792	$420,386	$474,532	$424,463	(3.92)%
Supplies	27,221	28,063	26,000	27,288	34,133	30,053	15.59%
Other services and contracts	164,848	230,096	194,393	191,941	238,132	197,848	1.78%
Capital outlay	-	-	-	-	33,950	-	0.00%
Total Expenditures	$664,872	$737,833	$662,185	$639,616	$780,747	$652,364	(1.48)%
Positions							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	5	5	5	5	5	5	0.00%
Animal Shelter Attendant	5	6	5	5	5	5	0.00%
PT Animal Shelter Attendant	1	0	1	1	1	1	0.00%
Total Positions	12	12	12	12	12	12	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Expand kennel space for dogs *(CGII)*
- Increase hours of operation to increase adoptions and reclamations *(CGII)*
- Improve facilities for livestock and large animal security *(CGII)*

Division Objectives:

- Increase the quality, efficiency and cost effectiveness of the shelter facility
- Maintain a staff of trained professionals and a volunteer base to ensure enforcement, public safety and humane treatment of animals
- Promote programs to reduce pet over-population and euthanization

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Stray dog and cat intake	3,334	3,200	3,200
Stray dog and cat reclaimed	375	333	350
Percentage of strays reclaimed	11.4%	10.7%	10.9%

General Fund – Animal Shelter

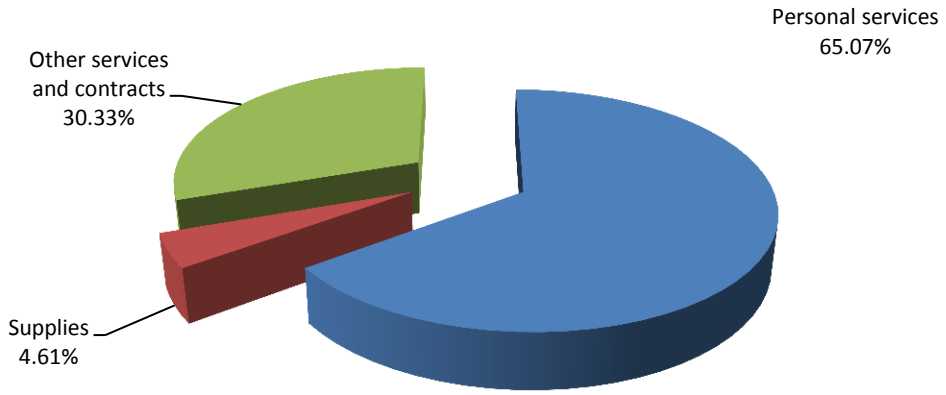


Figure 94 – Animal Shelter - Expenditures by Type

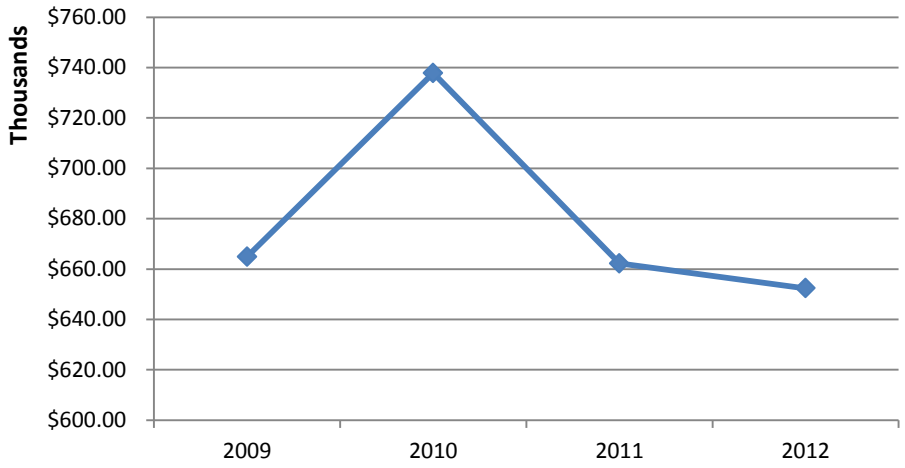


Figure 95 – Animal Shelter - Expenditure History

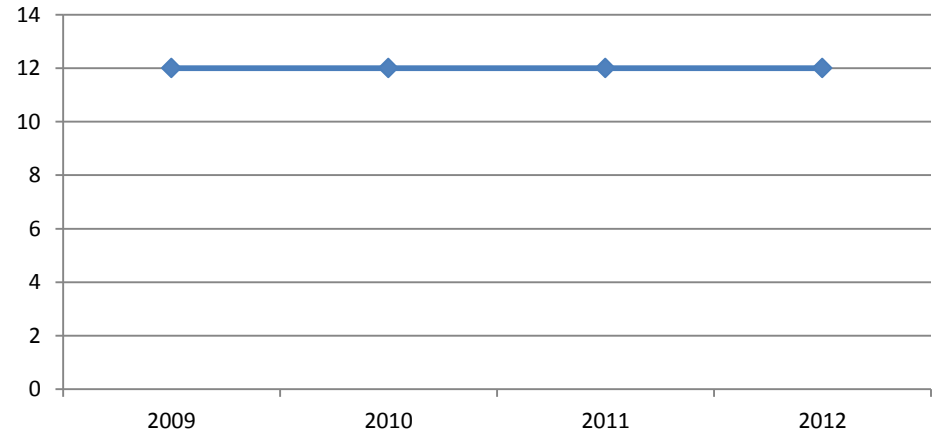


Figure 95 – Animal Shelter - Personnel History

General Fund – Emergency Management

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$74,441	$75,411	$76,843	$76,671	$76,927	$76,616	(0.30)%
Supplies	16,550	576	3,500	745	25,770	6,750	192.86%
Other services and contracts	48,450	61,494	90,801	95,342	86,310	88,902	(2.09)%
Capital outlay	-	-	-	16,876	-	-	0.00%
Total Expenditures	$139,441	$137,481	$171,144	$189,634	$189,007	$175,765	2.70%
Positions							
EMA Director	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

Significant Accomplishments/Changes:

- Completion of the Emergency Operations Center

Division Goals:

- Complete an update of the Local Emergency Operations Plan to GEMA by February 2012 *(CGI)*
- Distribute NOAA weather radios to 5,000 households by the end of 2011 *(CGII, CGIII)*
- Obtain Master Certified Emergency Manager designation by December 2011 *(CGII)*
- Review school safety plans for all schools, public and private, by June 2012 *(CGII, CGIII)*

Division Objectives:

- Ensure all requirements are met for state and federal funding
- Ensure adequate plans are enacted to respond to and recover for any disaster
- Serve as a liaison between local government and state and federal emergency officials

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Emergency preparedness presentations given	7	10	10
Personnel trained	5	7	10
Training hours completed	91	100	100
Emergency Alerts issued (Code Red)	6	5	5
Plans reviewed/updated	12	10	10

General Fund – Emergency Management

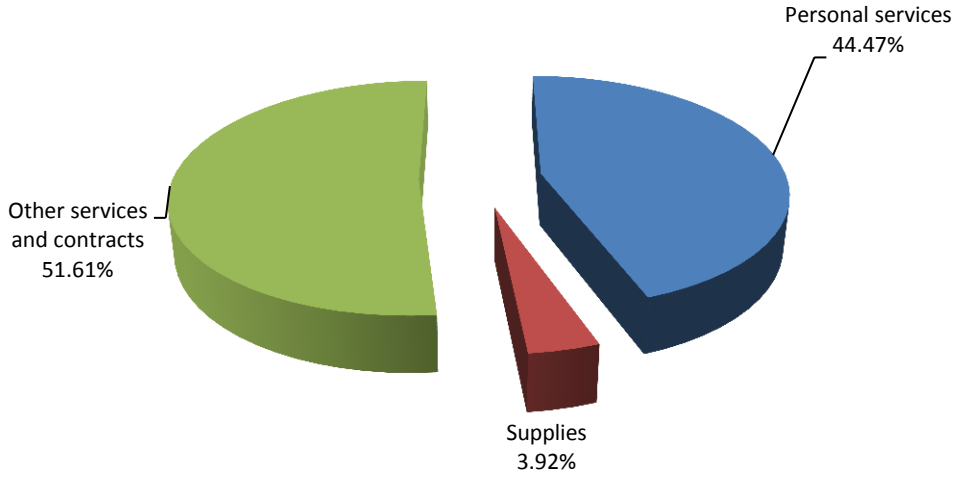


Figure 96 – Emergency Management - Expenditures by Type

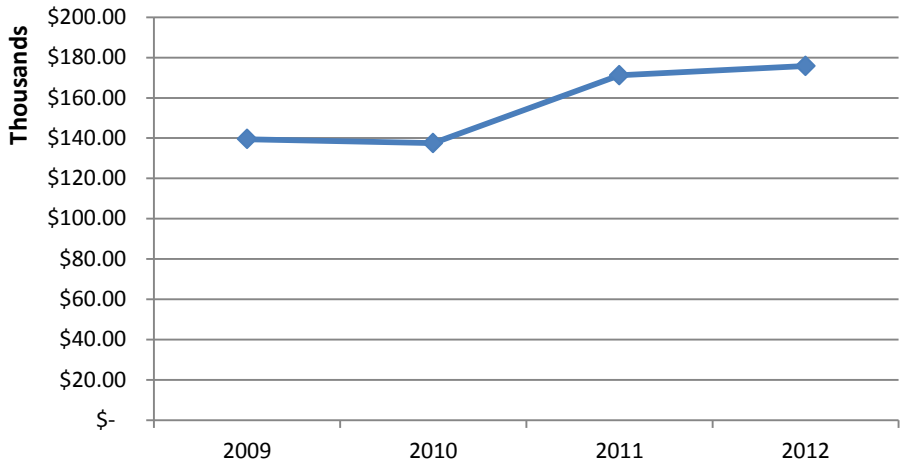


Figure 97 – Emergency Management - Expenditure History

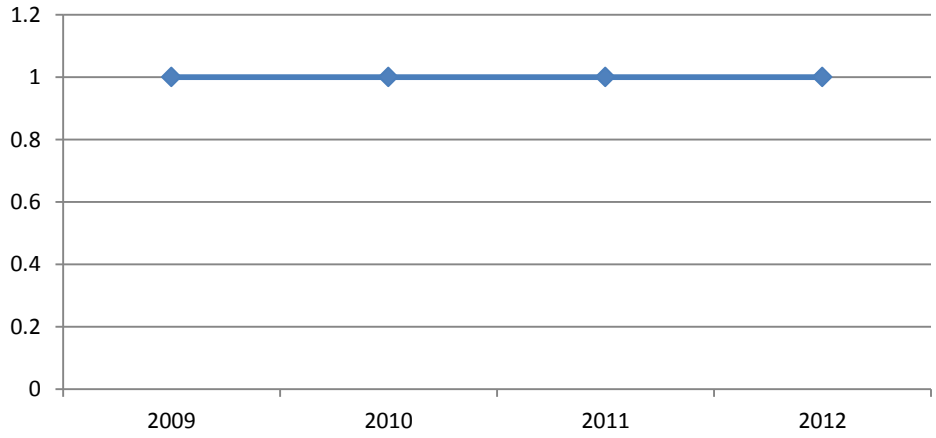


Figure 98 – Emergency Management - Personnel History

General Fund – Emergency Medical Services

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$991,286	$880,111	$866,229	$866,229	$866,229	$866,229	0.00%
Capital outlay	85,000	-	100,000	100,000	100,000	100,000	0.00%
Total Expenditures	$1,076,286	$880,111	$966,229	$966,229	$966,229	$966,229	0.00%

General Fund – Coroner

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$68,361	$64,758	$68,158	$71,712	$71,330	$63,787	(6.41)%
Supplies	2,127	3,832	1,500	1,816	1,500	1,500	0.00%
Other services and contracts	15,397	16,145	29,277	31,460	29,277	29,377	0.34%
Total Expenditures	$85,885	$84,735	$98,935	$104,987	$102,107	$94,664	(4.32)%
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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Obtain a refrigeration unit *(CGII)*

Division Objectives:

- Carry out the duties of the Coroner's office in professional and courteous manner, showing the upmost respect to family and loved ones of those that he serves

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Not available			

General Fund – Coroner

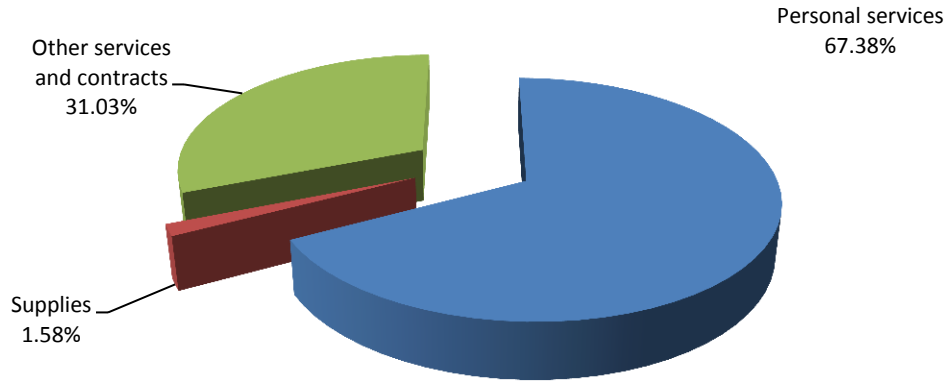


Figure 99 – Coroner - Expenditures by Type

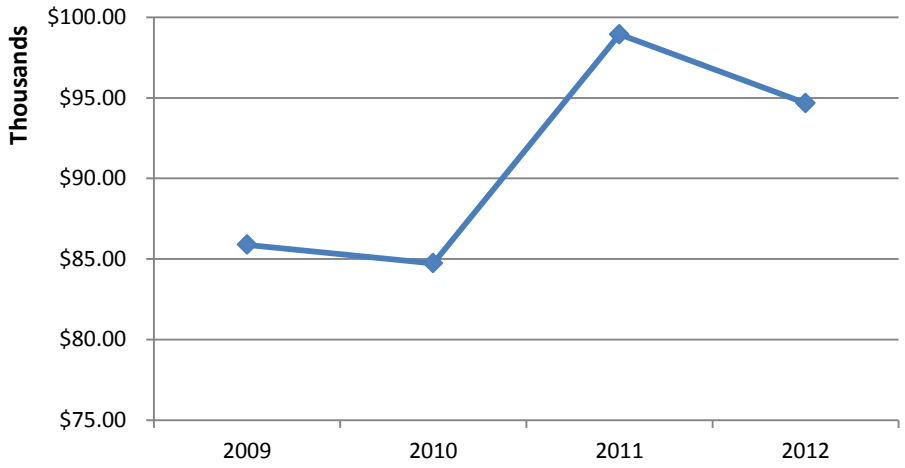


Figure 100 – Coroner - Expenditure History

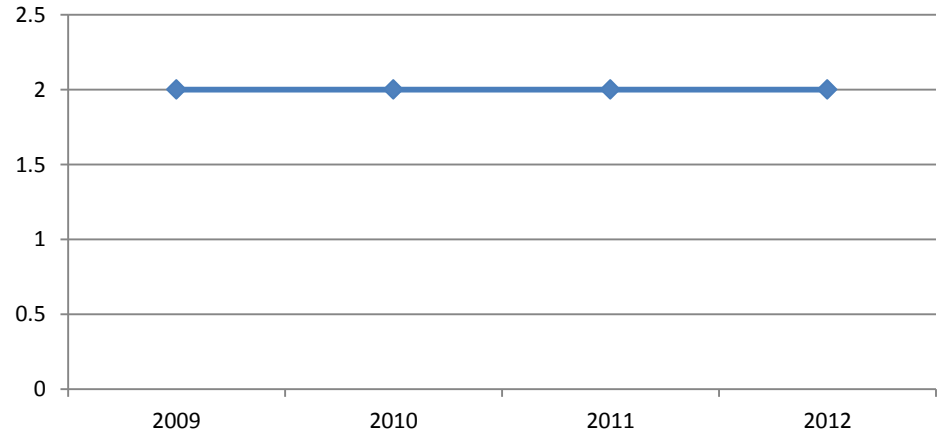


Figure 101 – Coroner - Personnel History

General Fund – Public Works - Administration

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$324,898	$319,234	$315,185	$314,439	$314,708	$317,171	0.63%
Supplies	7,336	6,916	5,000	3,252	5,200	3,000	(40.00)%
Other services and contracts	(20,364)	47,329	47,098	16,362	48,758	51,725	9.82%
Total Expenditures	$311,870	$373,480	$367,283	$334,054	$368,666	$371,896	1.26%
Positions							
Administrative Assistant	0	1	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	0	0	0	0	0	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	0	0	0	0	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Total Positions	7	6	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce citizen complaints by 50% *(CGII)*
- Reduce completion time for all requests by 33% *(CGII)*

Division Objectives:

- Record and maintain all documentation for the Public Works divisions including any GEMA/FEMA reimbursements
- Provide administrative support and oversight for all employees of Public Works divisions

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Employees managed			
Administration/Survey	6	6	6
Facilities Maintenance	21	21	21
Road Maintenance	36	36	36
Road Construction	11	9	9
Mosquito Control	1	1	1
Sanitation	15	17	17
Equipment Maintenance	10	8	8

General Fund – Public Works - Administration

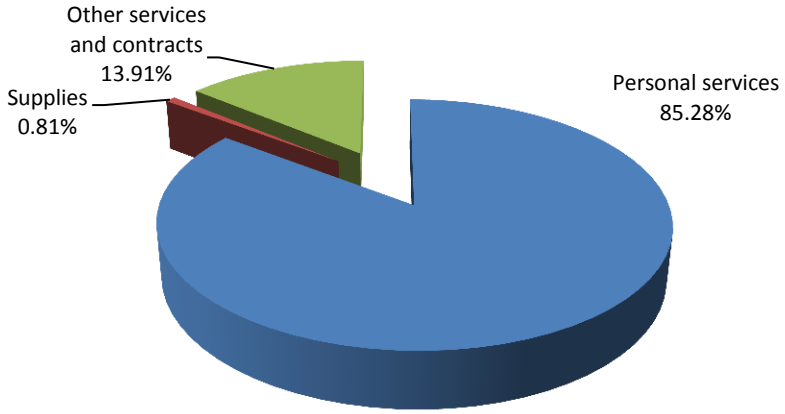


Figure 102 – Public Works - Administration - Expenditures by Type

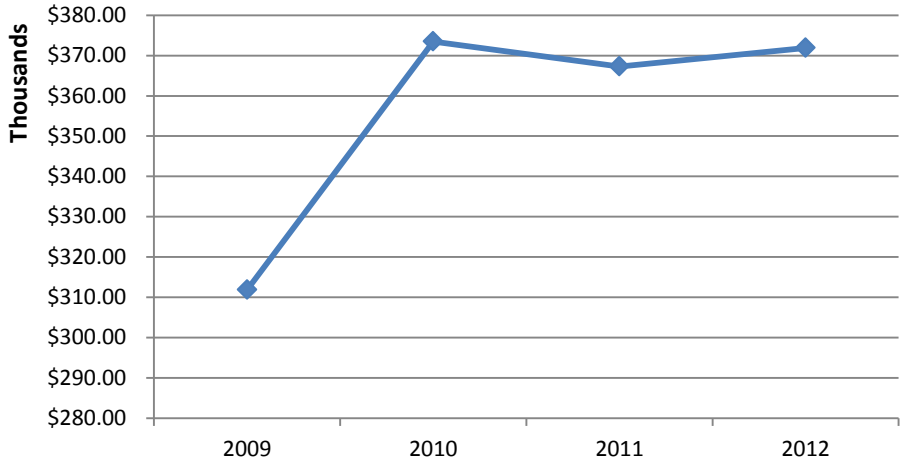


Figure 103 – Public Works - Administration - Expenditure History

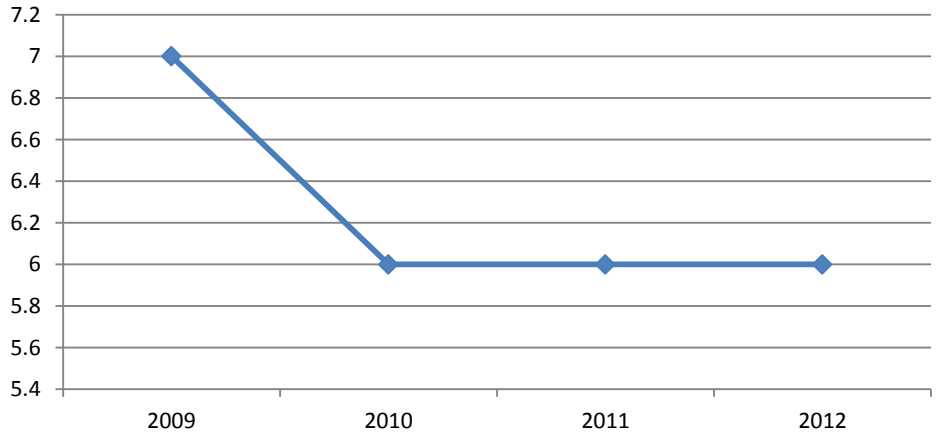


Figure 104 – Public Works - Administration - Personnel History

General Fund – Road Maintenance

The Division of Public Works – Road Maintenance consists of five divisions of responsibility.

- Grading – Responsible for costs associated with the upkeep of the unpaved roadways
- Patching – Responsible for the costs associated with the repair of minor breaks in the County's paved roadway
- Signs – Tracks expenditures related to 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 for culvert installations, drain pipe cleaning and installation, drainage maintenance and other associated tasks

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$1,717,364	$1,724,064	$1,721,956	$1,632,403	$1,691,860	$1,669,921	(3.02)%
Supplies	9,413	9,003	9,350	13,791	27,496	9,764	4.43%
Other services and contracts	1,287,174	1,081,875	1,261,698	1,323,143	1,301,599	1,043,938	(17.26)%
Capital outlay	984	11,819	-	11,286	155,000	-	0.00%
Total Expenditures	$3,014,935	$2,826,762	$2,993,004	$2,980,623	$3,175,955	$2,723,623	(9.00)%
Positions							
Grading							
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	8	8	6	6	6	6	0.00%
Total Grading	9	9	7	7	7	7	0.00%
Patching							
Patching Crewleader	1	1	1	1	1	1	0.00%
Road Maintenance Worker	3	2	2	2	2	2	0.00%
Total Patching	4	3	3	3	3	3	0.00%
Signs							
Right of Way Supervisor	1	0	0	0	0	0	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%
Total Signs	3	2	2	2	2	2	0.00%
Road Maintenance							
Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Heavy Equipment Operator	5	5	5	5	5	5	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Road Mowing Supervisor	0	1	1	1	1	1	0.00%
Road Maintenance Worker	4	5	5	4	4	4	(20.00)%
Road Superintendent	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	0.00%
Total Road Maintenance	23	25	25	24	24	24	(4.00)%
Total Positions	39	39	37	36	36	36	(2.70)%

General Fund – Road Maintenance

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce citizen complaints by 50% *(CGII)*
- Complete all work orders within 10 days *(CGII)*
- Clip five miles of shoulder monthly *(CGII)*
- Prepare five miles of unpaved roadway for paving annually *(CGII)*
- Develop a crack seal program *(CGII)*

Division Objectives:

- Maintain the roadways of Lowndes County, both paved and unpaved, to ensure the public safety of all travelers
- Maintain signage throughout the County

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Potholes reported	187	213	200
Average time to repair potholes	<24 hours	<24 hours	<24 hours
Miles of right of way mowed	573.77	616	625
Percentage of roads graded every 10 days	75%	80%	85%

Budget by Division:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Grading	$584,280	$541,704	$649,635	$648,346	$654,312	$486,861	(25.06)%
Patching	199,898	199,380	194,622	187,132	196,584	190,686	(2.02)%
Signs	176,732	169,578	138,651	129,039	162,682	118,128	(14.80)%
Traffic Control	11,093	12,479	11,500	10,781	11,500	11,500	0.00%
Road Maintenance	2,042,932	1,903,620	1,998,596	2,005,325	2,150,877	1,916,448	(4.11)%

General Fund – Road Maintenance

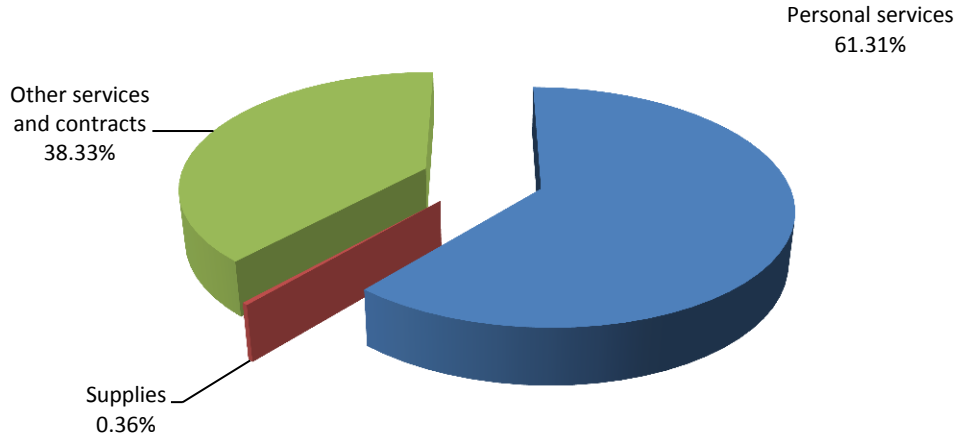


Figure 105 – Road Maintenance - Expenditures by Type

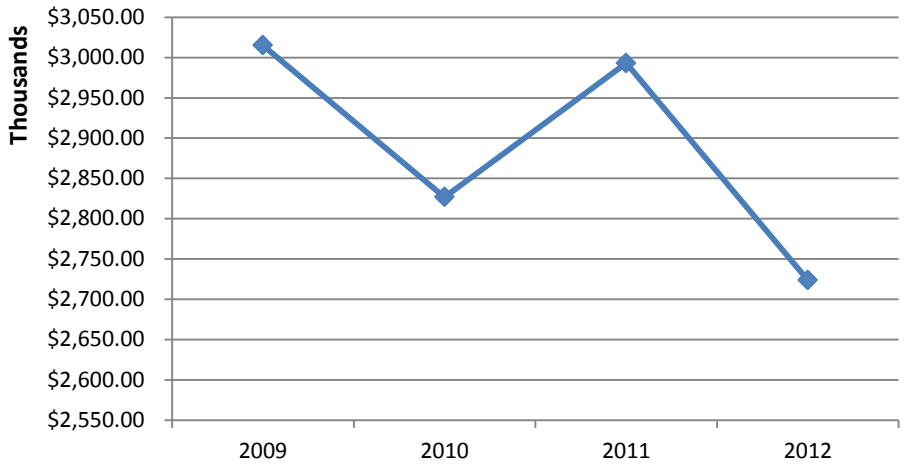


Figure 106 – Road Maintenance - Expenditure History

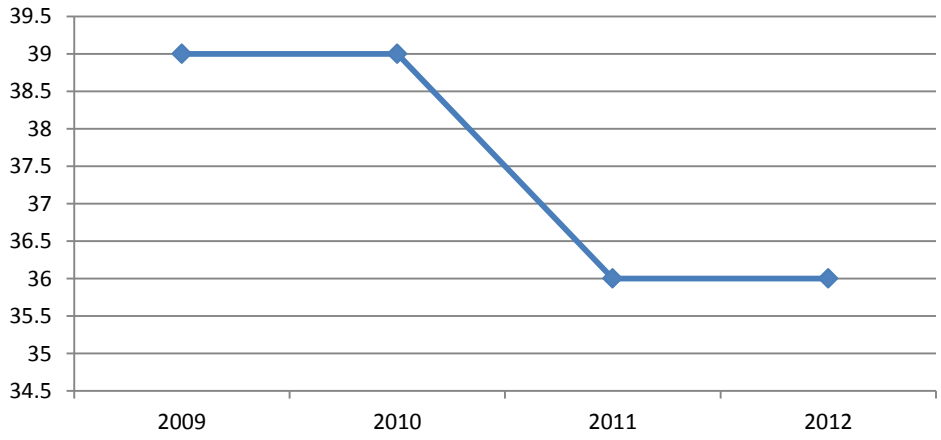


Figure 107 – Road Maintenance - Personnel History

General Fund – Road Maintenance

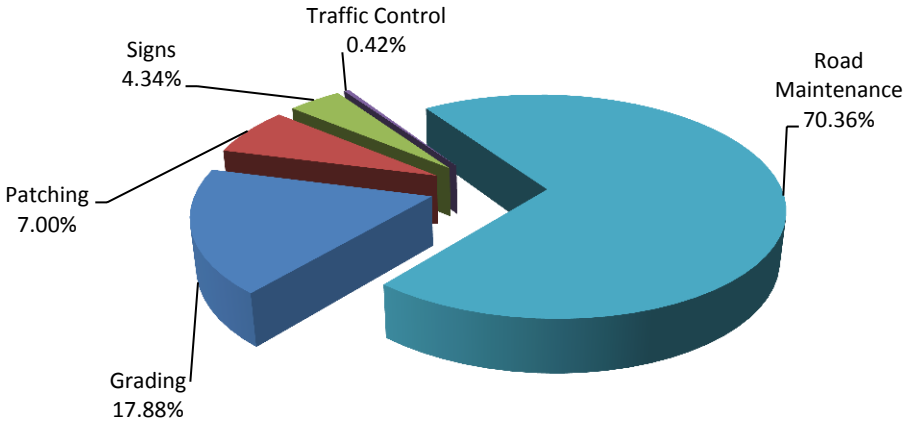


Figure 108 – Road Maintenance - Budget by Division

General Fund – Road Construction

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$467,264	$416,034	$368,590	$401,229	$450,690	$406,720	10.34%
Supplies	13,267	7,494	2,000	1,669	4,107	3,507	75.35%
Other services and contracts	318,564	286,223	355,098	352,475	355,868	304,594	(14.22)%
Total Expenditures	$799,095	$709,751	$725,688	$755,373	$810,665	$714,821	(1.50)%
Positions							
Construction/Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	2	2	2	2	0.00%
Material Transport Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	5	4	5	5	5	25.00%
Total Positions	10	10	8	9	9	9	12.50%

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce citizen complaints by 50% *(CGII)*
- Complete all work orders within 10 days *(CGII)*
- Develop a crack seal program *(CGII)*

Division Objectives:

- Provide a cost effective and efficient means to Lowndes County in preparation of surfaces for paving, construction and other similar projects

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Miles of road paved	1.31	0	0

General Fund – Road Construction

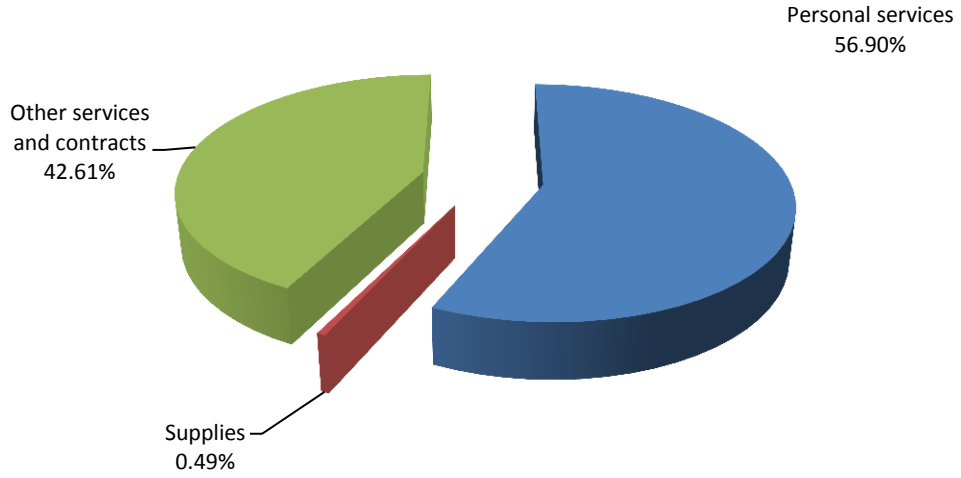


Figure 109 – Road Construction - Expenditures by Type

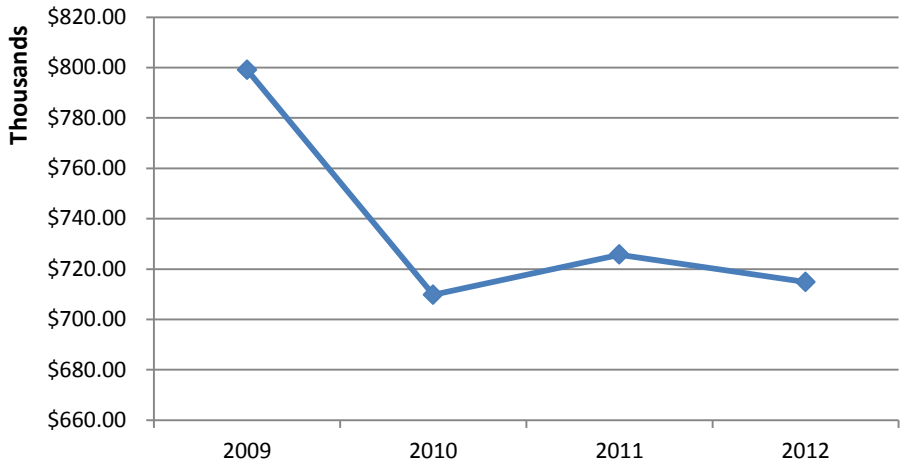


Figure 110 – Road Construction - Expenditure History

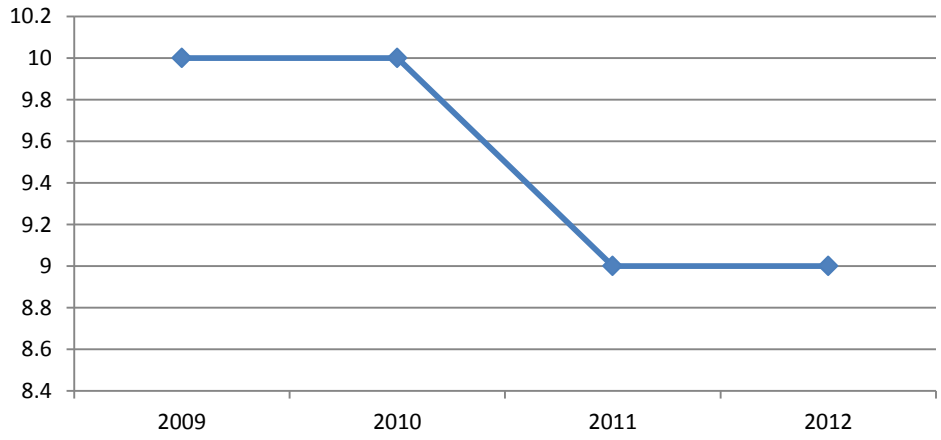


Figure 111 – Road Construction - Personnel History

General Fund – Street Lighting

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

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$68	$-	$-	$1,716	$-	$-	0.00%
Other services and contracts	230,923	163,792	153,200	137,943	153,200	137,200	(10.44)%
Total Expenditures	$230,991	$163,792	$153,200	$139,659	$153,200	$137,200	(10.44)%

General Fund – Feed the Elderly

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$23,009	$25,428	$-	$22,984	$-	$-	0.00%
Total Expenditures	$23,009	$25,428	$-	$22,984	$-	$-	0.00%

General Fund – The Haven

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. Funding from the General Fund and Victim/Witness Fund has been discontinued. The shelter is currently building a new facility with grant funds as well as monies that have been raised by The Haven.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$5,000	$-	$-	$-	$-	$-	0.00%
Total Expenditures	$5,000	$-	$-	$-	$-	$-	0.00%

General Fund – Mental Health

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$106,860	$100,000	$75,000	$75,000	$75,000	$75,000	0.00%
Total Expenditures	$106,860	$100,000	$75,000	$75,000	$75,000	$75,000	0.00%

General Fund – Public Health

The Division of Public Health accounts for the County's contribution to the local health department.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$365,879	$365,847	$330,000	$330,351	$330,000	$330,000	0.00%
Total Expenditures	$365,879	$365,847	$330,000	$330,351	$330,000	$330,000	0.00%

General Fund – Extension Service

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$2,601	$2,821	$2,200	$6,716	$2,200	$2,200	0.00%
Other services and contracts	165,192	135,164	183,572	100,357	183,572	194,362	5.88%
Total Expenditures	167,793	$137,985	$185,772	$107,072	$185,772	$196,562	5.81%

General Fund – Family Services

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$124,500	$124,500	$124,500	$124,500	$124,500	$124,500	0.00%
Total Expenditures	$124,500	$124,500	$124,500	$124,500	$124,500	$124,500	0.00%

General Fund – Children's Advocacy Center

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$25,000	$25,000	$-	$-	$-	$-	0.00%
Total Expenditures	$25,000	$25,000	$-	$-	$-	$-	0.00%

General Fund – Library

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$619,194	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	0.00%
Total Expenditures	$619,194	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	0.00%

General Fund – Historical Society

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$20,000	$10,000	$-	$-	$-	$-	0.00%
Total Expenditures	$20,000	$10,000	$-	$-	$-	$-	0.00%

General Fund – Southside Recreation

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$15,000	$10,000	$-	$-	$-	$-	0.00%
Total Expenditures	$15,000	$10,000	$-	$-	$-	$-	0.00%

General Fund – Boys and Girls Club

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$25,000	$-	$-	$-	$-	$-	0.00%
Total Expenditures	$25,000	$-	$-	$-	$-	$-	0.00%

General Fund – Heritage Foundation

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$5,000	$-	$-	$-	$-	$-	0.00%
Total Expenditures	$5,000	$-	$-	$-	$-	$-	0.00%

General Fund – QUOLA

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$5,000	$2,500	$-	$-	$-	$-	0.00%
Total Expenditures	$5,000	$2,500	$-	$-	$-	$-	0.00%

General Fund – Chamber of Commerce

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$27,500	$27,500	$20,000	$20,000	$20,000	$-	(100.00)%
Total Expenditures	$27,500	$27,500	$20,000	$20,000	$20,000	$-	(100.00)%

General Fund – Moody Support Group

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$105,000	$75,000	$75,000	$75,000	$75,000	$75,000	0.00%
Total Expenditures	$105,000	$75,000	$75,000	$75,000	$75,000	$75,000	0.00%

General Fund – Board of Equalization

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$21,162	$6,490	$20,000	$9,628	$20,000	$12,000	(40.00)%
Total Expenditures	$21,162	$6,490	$20,000	$9,628	$20,000	$12,000	(40.00)%

General Fund – Transfers Out

Transfers Out accounts for any operating transfers made from the General Fund to other funds.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Transfers Out	$6,191	$-	$237,903	$237,903	$237,903	$402,771	69.30%
Total Expenditures	$6,191	$-	$237,903	$237,903	$237,903	$402,771	69.30%

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Keep Lowndes Valdosta Beautiful – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$-	$10.0	$-	$	$-	$-	0.00%
Investment income	0.8	0.1	-	-	-	-	0.00%
Miscellaneous	0.7	0.1	-	-	-	-	0.00%
Total Revenues	$1.5	$10.2	$-	$-	$-	$-	0.00%
Expenditures							
Culture and recreations	$62.5	$63.5	$50.0	$40.3	$50.0	$-	(100.00)%
Total Expenditures	$62.5	$63.5	$50.0	$40.3	$50.0	$-	(100.00)%
Excess (Deficit) of Revenues Over Expenditures	$(61.1)	$(53.3)	$(50.0)	$(40.3)	$(50.0)	$-	(100.00)%
Other Sources and Uses							
Transfers In	50.0	50.0	50.0	4.2	50.0	-	(100.00)%
Transfers Out	-	(9.3)	-	(46.2)	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(11.1)	$(12.6)	$-	$(82.3)	$-	$-	0.00%
Beginning Fund Balance	$106.1	$95.0	$82.3			$-	(100.00)%
Ending Fund Balance	$95.0	$82.3	$82.3			$-	(100.00)%

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 had built up fund balance over the past several years and was using some of it to fund projects. KLVB is an outside agency and was removed from the County's payroll and payables system and will receive a monthly payment for its budgeted appropriation from the Landfill Fund.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$38,246	$39,663	$-	$3,587	$-	$-	0.00%
Supplies	1,544	855	-	-	-	-	0.00%
Other services and contracts	22,747	23,025	50,000	36,743	50,000	-	(100.00)%
Transfers out	-	9,331	-	46,205	-	-	0.00%
Total Expenditures	$62,537	$72,874	$50,000	$86,535	$50,000	$-	(100.00)%
Positions							
Executive Director	1	1	0	0	0	0	0.00%
Total Positions	1	1	0	0	0	0	0.00%

Commissary – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$272.6	$256.1	$260.0	$272.2	$260.0	$300.0	15.38%
Miscellaneous	181.2	520.0	545.0	244.6	545.0	300.0	(44.95)%
Total Revenues	$453.8	$776.1	$805.0	$516.8	$805.0	$600.0	(25.47)%
Expenditures							
Public Safety	$670.4	$588.4	$607.2	$555.5	$536.2	$533.4	(12.15)%
Total Expenditures	$670.4	$588.4	$607.2	$555.5	$536.2	$533.4	(12.15)%
Excess (Deficit) of Revenues Over Expenditures	$(216.8)	$187.7	$197.8	$(38.7)	$268.8	$66.6	(66.34)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(216.8)	$187.7	$197.8	$(38.7)	$268.8	$66.6	(66.34)%
Beginning Fund Balance	$286.1	$69.5	$257.2			$455.0	76.91%
Ending Fund Balance	$69.5	$257.2	$455.0			$521.6	14.64%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$89,496	$88,219	$90,678	$90,078	$90,675	$89,006	(1.84)%
Supplies	35,032	31,204	23,000	885	5,000	1,000	(95.65)%
Other services and contracts	530,774	469,010	448,500	453,721	440,500	443,400	(1.14)%
Capital outlay	15,050	-	45,000	10,860	-	-	(100.00)%
Total Expenditures	$670,352	$588,433	$607,178	$555,543	$536,175	$533,406	(12.15)%
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%

Commissary

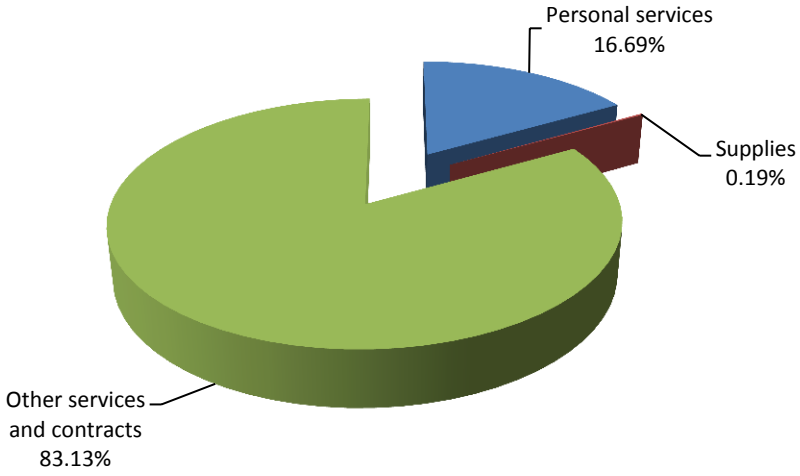


Figure 112 – Commissary - Expenditures by Type

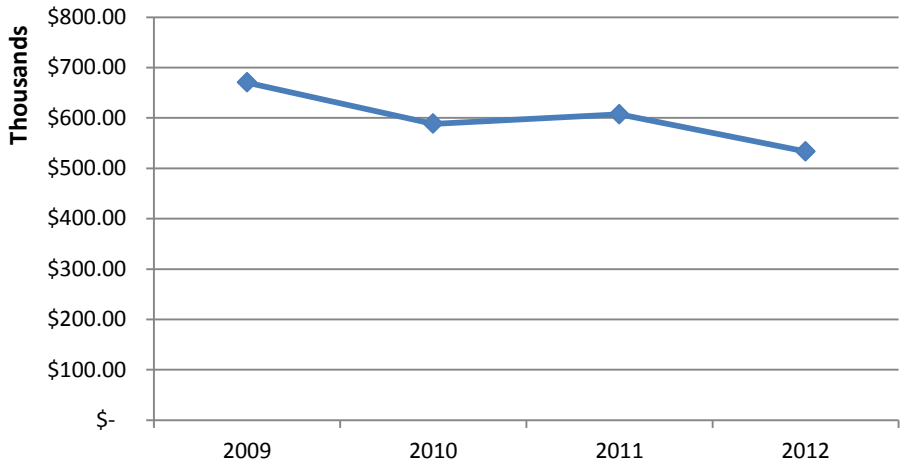


Figure 113 – Commissary - Expenditure History

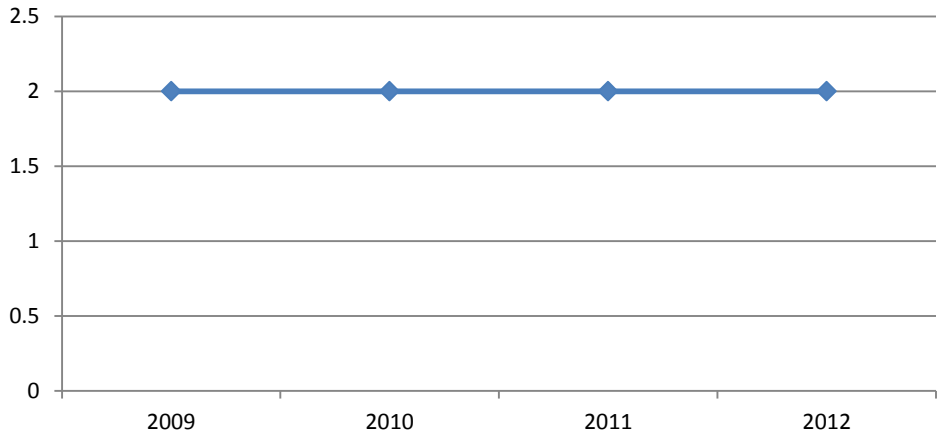


Figure 114 – Commissary - Personnel History

Drug Seizures – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Fines and forfeitures	$661.5	$366.0	$1,000.0	$-	$1,000.0	$1,000.0	0.00%
Investment income	17.4	13.5	-	-	-	-	0.00%
Total Revenues	$678.9	$379.4	$1,000.0	$-	$1,000.0	$1,000.0	0.00%
Expenditures							
Public Safety	$529.3	$434.4	$1,000.0	$-	$1,000.0	$1,000.0	0.00%
Total Expenditures	$529.3	$434.4	$1,000.0	$-	$1,000.0	$1,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	$149.6	$(55.0)	$-	$-	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$149.6	$(55.0)	$-	$-	$-	$-	0.00%
Beginning Fund Balance	$1,182.8	$1,332.4	$1,277.4			$1,277.4	0.00%
Ending Fund Balance	$1,332.4	$1,277.4	$1,277.4			$1,277.4	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$529,259	$434,427	$1,000,000	$-	$1,000,000	$1,000,000	0.00%
Total Expenditures	$529,259	$434,427	$1,000,000	$-	$1,000,000	$1,000,000	0.00%

Accommodation Excise Tax – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Taxes	$-	$-	$-	$244.5	$-	$260.0	100.00%
Total Revenues	$-	$-	$-	$244.5	$-	$260.0	100.00%
Expenditures							
Housing and development	$-	$-	$-	$244.5	$-	$393.2	100.00%
Total Expenditures	$-	$-	$-	$244.5	$-	$393.2	100.00%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$-	$-	$(133.2)	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	133.2	100.00%
Transfers Out	(21.3)	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(21.3)	$-	$-	$-	$-	$-	0.00%
Beginning Fund Balance	$21.3	$-	$-			$-	0.00%
Ending Fund Balance	$-	$-	$-			$-	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$-	$-	$-	$244,493	$-	$393,237	100.00%
Transfers out	21,336	-	-	-	-	-	0.00%
Total Expenditures	$21,336	$-	$-	$244,493	$-	$393,237	100.00%
Expenditures by Division							
Tourism Authority	$-	$-	$-	$86,656	$-	$104,000	100.00%
Airport Authority	$-	$-	$-	$157,537	$-	$289,237	100.00%

Intergovernmental Grants – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$732.3	$922.1	$92.3	$2,168.4	$92.3	$92.1	(0.25)%
Total Revenues	$732.3	$922.1	$92.3	$2,168.4	$92.3	$92.1	(0.25)%
Expenditures							
Judicial	$91.2	$90.2	$92.3	$132.7	$91.4	$92.1	(0.25)%
Public safety	283.8	545.1	-	292.1	-	-	0.00%
Public works	-	-	-	1,877.8	-	-	0.00%
Health and welfare	80.5	81.5	-	31.3	-	-	0.00%
Housing and development	276.7	205.3	-	27.3	-	-	0.00%
Total Expenditures	$732.3	$922.1	$92.3	$2,361.2	$91.4	$92.1	(0.25)%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$(192.8)	$0.9	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	9.7	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$-	$-	$-	$(183.1)	$0.9	$-	0.00%
Beginning Fund Balance	$-	$-	$-			$-	0.00%
Ending Fund Balance	$-	$-	$-			$-	0.00%

The Intergovernmental Grants Fund accounts for the receipt and disbursement of grant funds by program. Included in Intergovernmental Grants is reimbursement for payroll expenditures for Alternative Dispute Resolution. Lowndes County processes the payroll for this entity and is reimbursed fully. In prior years, the Airport Authority and the LODAC HUD Grant were treated the same way. Those employees have since been removed from the County's payroll.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$448,413	$377,012	$92,336	$129,569	$91,447	$92,109	(0.25)%
Other services and contracts	283,876	545,115	-	2,231,661	-	-	0.00%
Total Expenditures	$732,290	$922,127	$92,336	$2,361,230	$91,447	$92,109	(0.25)%

Intergovernmental Grants – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Positions							
Airport Authority							
Custodian	2	1	0	0	0	0	0.00%
Director	1	1	0	0	0	0	0.00%
Maintenance Supervisor	1	1	0	0	0	0	0.00%
Maintenance Worker	2	1	0	0	0	0	0.00%
PT Custodian	1	0	0	0	0	0	0.00%
Secretary/Bookkeeper	1	1	0	0	0	0	0.00%
Total Airport Authority	8	5	0	0	0	0	0.00%
Alternative Dispute Resolution							
ADR Asst. 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	0	0	0	0	0.00%
PT Program Aide	2	2	0	0	0	0	0.00%
Total LODAC HUD Grant	4	4	0	0	0	0	0.00%
Total Positions	14	11	2	2	2	2	0.00%

Jail Operations – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Fines and forfeitures	$482.1	$512.4	$484.0	$427.1	$484.0	$495.0	2.27%
Miscellaneous	-	12.4	-	-	-	-	-
Total Revenues	$482.1	$524.8	$484.0	$427.1	$484.0	$495.0	2.27%
Expenditures							
Public Safety	$483.9	$503.3	$484.0	$441.2	$603.1	$459.7	(5.01)%
Total Expenditures	$483.9	$503.3	$484.0	$441.2	$603.1	$459.7	(5.01)%
Excess (Deficit) of Revenues Over Expenditures	$(1.8)	$21.5	$-	$(14.0)	$(119.1)	$35.3	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(1.8)	$21.5	$-	$(14.0)	$(119.1)	$35.3	100.00%
Beginning Fund Balance	$1.9	$-	$21.5			$21.5	100.00%
Ending Fund Balance	$-	$21.5	$21.5			$46.8	117.67%

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. However, in recent years, the fund has shown an improvement.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$44,148	$46,193	$45,005	$46,325	$45,001	$43,740	(2.81)%
Supplies	57,883	58,845	65,000	89,324	133,000	57,000	(12.31)%
Other services and contracts	381,881	373,872	373,995	305,509	425,125	359,000	(4.01)%
Capital outlay	-	24,380	-	-	-	-	0.00%
Total Expenditures	$483,912	$503,290	$484,000	$441,157	$603,126	$459,740	(5.01)%
Positions							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

Jail Operations

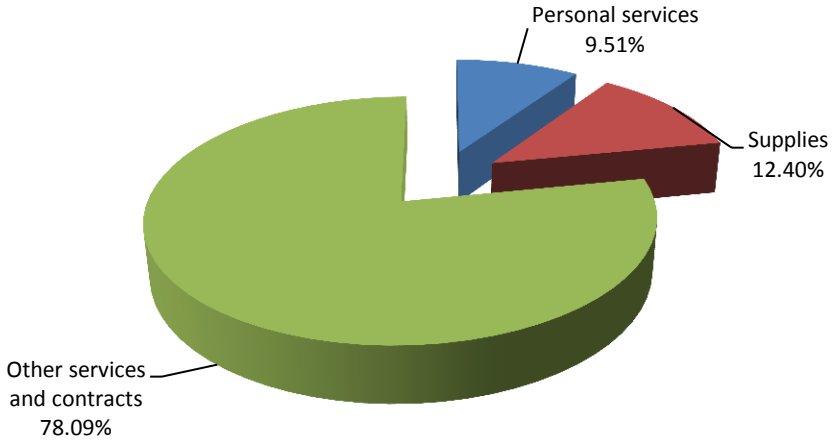


Figure 115 – Jail Operations - Expenditures by Type

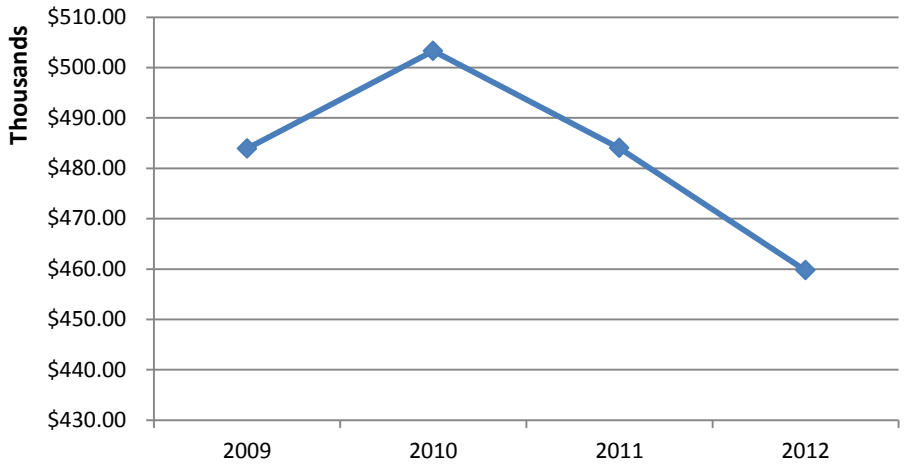


Figure 116 – Jail Operations - Expenditure History

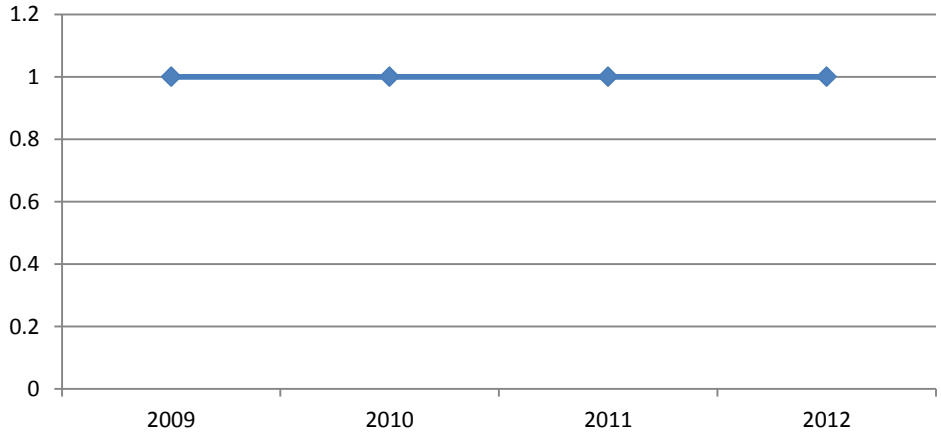


Figure 117 – Jail Operations - Personnel History

Drug Abuse Treatment – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Fines and forfeitures	$186.4	$198.7	$185.0	$182.6	$185.0	$211.0	14.05%
Total Revenues	$186.4	$198.7	$185.0	$182.6	$185.0	$211.0	14.05%
Expenditures							
Health and welfare	$353.3	$253.8	$185.0	$198.4	$185.0	$185.0	0.00%
Total Expenditures	$353.3	$253.8	$185.0	$198.4	$185.0	$185.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	$(166.9)	$(55.1)	$-	$(15.7)	$-	$26.0	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(166.9)	$(55.1)	$-	$(15.7)	$-	$26.0	100.00%
Beginning Fund Balance	$(254.1)	$(421.0)	$(476.1)			$(476.1)	0.00%
Ending Fund Balance	$(421.0)	$(476.1)	$(476.1)			$(450.1)	5.46%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$318,227	$211,724	$-	$28,632	$-	$-	0.00%
Supplies	4,400	418	-	-	-	-	0.00%
Other services and contracts	30,660	41,667	185,000	169,752	185,000	185,000	0.00%
Total Expenditures	$353,287	$253,809	$185,000	$198,385	$185,000	$185,000	0.00%
Positions							
Executive Director	1	1	0	0	0	0	0.00%
Temp. Interim Director	0	1	0	0	0	0	0.00%
Office Manager	1	1	0	0	0	0	0.00%
PT Substance Abuse Counselor	2	2	0	0	0	0	0.00%
Program Aide	1	0	0	0	0	0	0.00%
Program Director	1	1	0	0	0	0	0.00%
Substance Abuse Counselor	2	2	0	0	0	0	0.00%
Total Positions	8	8	0	0	0	0	0.00%

Emergency Telecommunications – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$579.3	$552.7	$522.0	$35.0	$522.0	$604.1	15.73%
Charges for service	1,826.5	1,838.7	1,875.0	1,531.2	1,875.0	1,740.0	(7.20)%
Investment income	0.3	-	-	-	-	-	0.00%
Miscellaneous	19.2	20.9	20.0	23.0	20.0	20.0	0.00%
Total Revenues	$2,425.2	$2,412.3	$2,417.0	$1,589.2	$2,417.0	$2,364.1	(2.19)%
Expenditures							
Public Safety	$2,561.7	$2,684.5	$2,654.9	$2,518.5	$3,388.0	$2,766.9	4.22%
Total Expenditures	$2,561.7	$2,684.5	$2,654.9	$2,518.5	$3,388.0	$2,766.9	4.22%
Excess (Deficit) of Revenues Over Expenditures	$(136.4)	$(272.2)	$(237.9)	$(929.3)	$(971.0)	$(402.8)	69.30%
Other Sources and Uses							
Transfers In	6.2	-	237.9	237.9	237.9	402.8	69.30%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(130.2)	$(272.2)	$-	$(691.4)	$(733.1)	$-	0.00%
Beginning Fund Balance	$203.6	$(130.2)	$(402.4)			$(402.4)	0.00%
Adjustment to Fund Balance	(203.6)	-	-				
Ending Fund Balance	$(130.2)	$(402.4)	$(402.4)			$(402.4)	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$1,631,086	$1,727,646	$1,773,800	$1,706,576	$1,741,802	$1,777,362	0.20%
Supplies	19,631	12,576	8,400	13,588	11,950	9,200	9.52%
Other services and contracts	910,266	944,241	872,702	798,358	914,344	902,699	3.44%
Capital outlay	705	-	-	-	719,896	77,616	100.00%
Total Expenditures	$2,561,688	$2,684,462	$2,654,902	$2,518,521	$3,387,992	$2,766,877	4.22%

Emergency Telecommunications

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Positions							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	0	0	0	(100.00)%
Administrative Clerk	0	0	0	1	1	1	100.00%
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	12	11	11	11	11	11	0.00%
Telecommunications Specialist	12	13	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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Meet or exceed GEMA standards of answering 90% of calls within 10 seconds *(CGI, CGII)*
- Retain a 99% customer satisfaction rating, earning less than three founded formal complaints per month *(CGII)*
- Reduce the turnover rate by 2% annually *(CGII)*
- Replace outdated equipment with Next Generation 911 compatible equipment *(CGII, CGIII)*

Division Objectives:

- Provide quality service for the protection and safety of the citizens and visitors of Lowndes County and our emergency personnel
- Operate and maintain the Public Safety Radio System with minimal interruptions of service
- Continue to maintain the high level of standards and training for 911 personnel

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Average calls for service per day	570	600	650
Percentage of downtime for the PSRS	0%	0%	0%
Customer satisfaction rating	99.5%	99.5%	99.5%
Turnover rate	15%	13%	11%
CALEA Accreditation			
Lowndes County 911 Center	Yes	Yes	Yes
Accredited 911 Centers in Georgia	3	3	3
Accredited 911 Centers in US	45	45	45

Emergency Telecommunications

Budget by Division:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
911 Center	$2,093,170	$2,166,527	$2,178,902	$2,024,810	$2,815,886	$2,197,521	0.85%
Radio Communications	6,191	260	3,000	-	3,000	250	(91.67)%
Public Safety Radio System	462,328	517,675	473,000	493,712	514,106	514,106	8.69%

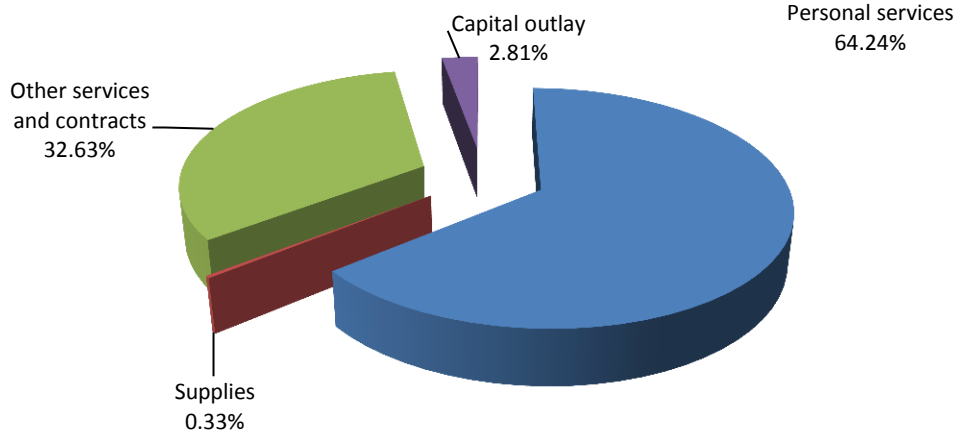


Figure 118 – Emergency Telecommunications - Expenditures by Type

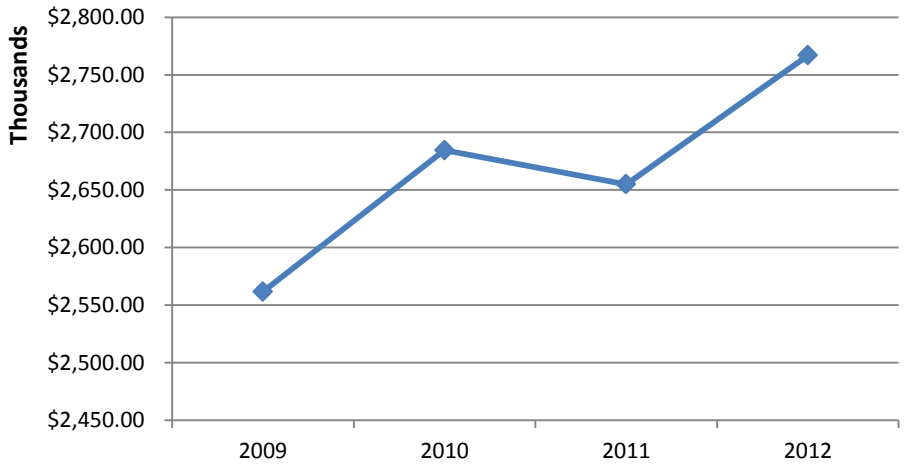


Figure 119 – Emergency Telecommunications - Expenditure History

Emergency Telecommunications

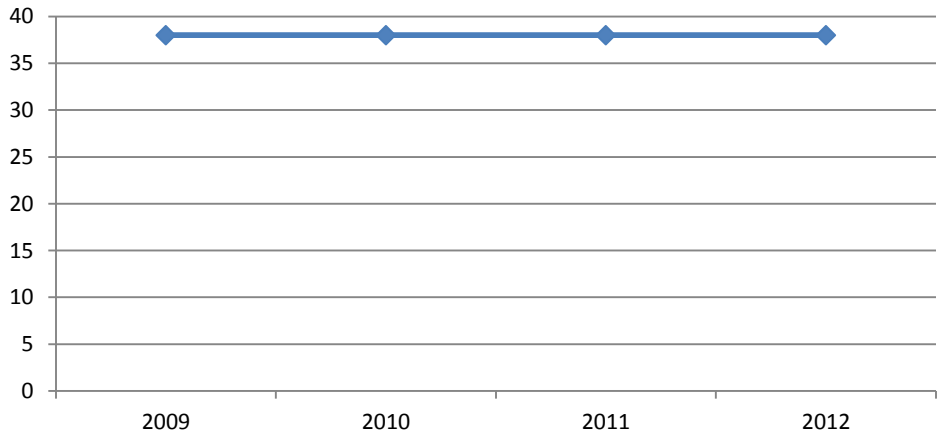


Figure 120 – Emergency Telecommunications - Personnel History

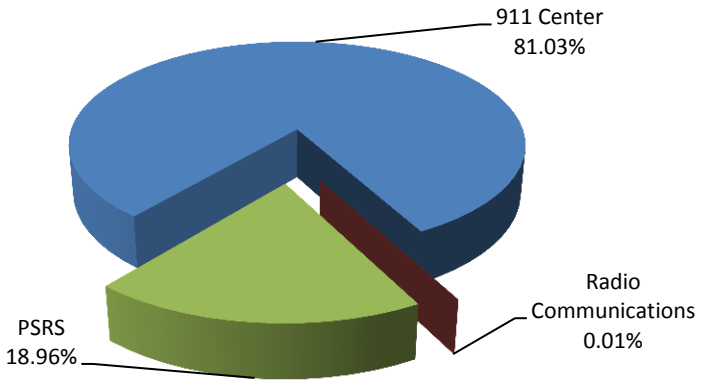


Figure 121 – Emergency Telecommunications - Budget by Division

Victim/Witness – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$95.6	$91.6	$92.1	$84.2	$92.1	$94.5	2.61%
Fines and forfeitures	146.1	152.3	148.0	128.1	148.0	143.0	(3.38)%
Total Revenues	$241.7	$243.9	$240.1	$212.3	$240.1	$237.5	(1.08)%
Expenditures							
Judicial	$289.1	$291.8	$224.7	$230.7	$228.8	$227.7	1.34%
Total Expenditures	$289.1	$291.8	$224.7	$230.7	$228.8	$227.7	1.34%
Excess (Deficit) of Revenues Over Expenditures	$(47.4)	$(47.9)	$15.4	$(18.4)	$11.3	$9.8	(36.46)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(47.4)	$(47.9)	$15.4	$(18.4)	$11.3	$9.8	(36.46)%
Beginning Fund Balance	$(73.7)	$(121.1)	$(169.0)			$(153.6)	9.11%
Ending Fund Balance	$(121.1)	$(169.1)	$(153.6)			$(143.8)	6.38%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$72,810	$74,430	$70,143	$75,869	$69,582	$70,743	0.86%
Supplies	4,273	824	800	518	2,200	1,000	25.00%
Other services and contracts	212,055	216,577	153,785	154,348	156,997	155,989	1.43%
Total Expenditures	$289,138	$291,832	$224,728	$230,735	$228,779	$227,732	1.34%
Positions							
PT Administrative Secretary	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%

Victim/Witness

Budget by Division:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
District Attorney	$148,200	$148,200	$148,200	$148,200	$148,200	$148,200	0.00%
The Haven	58,000	58,000	-	-	-	-	0.00%
Solicitor – Victim/Witness	82,938	85,632	76,528	82,535	80,579	79,532	3.93%

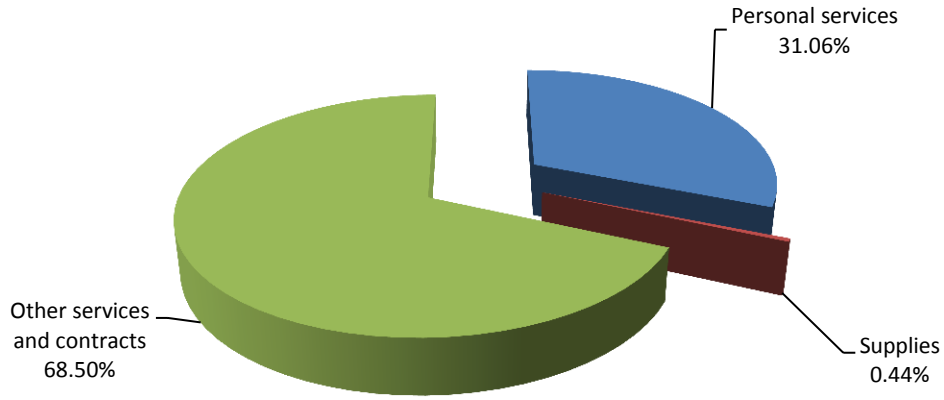


Figure 122 – Victim/Witness - Expenditures by Type

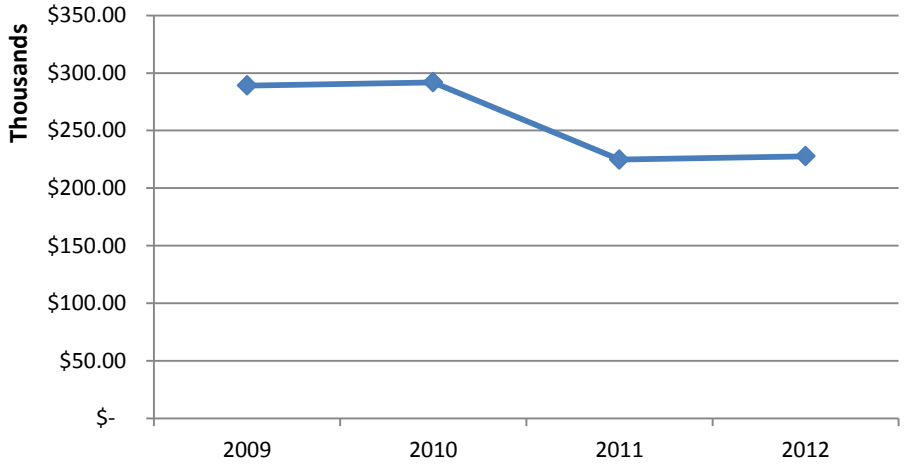


Figure 123 – Victim/Witness - Expenditure History

Victim/Witness

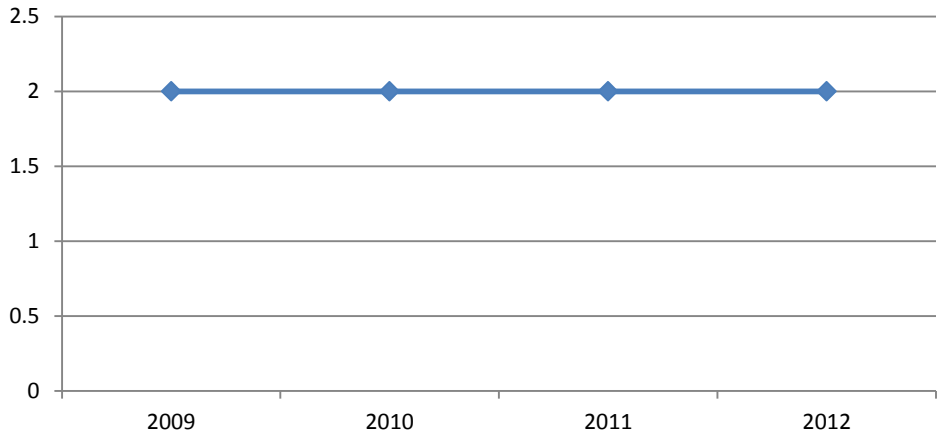


Figure 124 – Victim/Witness - Personnel History

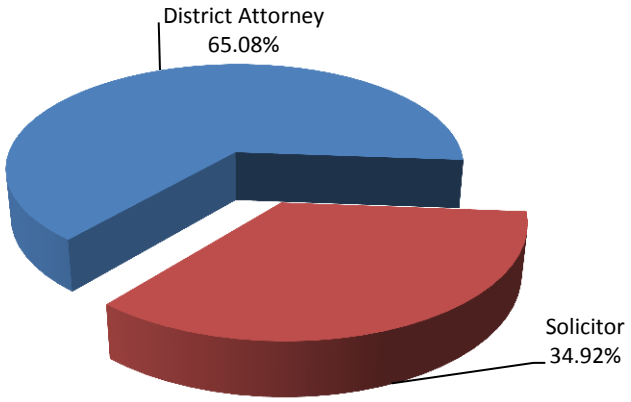


Figure 125 – Victim/Witness - Budget by Division

Special Services – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Taxes	$3,764.9	$3,617.0	$3,645.0	$3,243.4	$3,645.0	$3,350.0	(8.09)%
Licenses and permits	112.6	114.6	106.5	115.7	106.5	11.5	4.69%
Charges for service	36.3	27.4	25.0	33.4	25.0	27.0	8.00%
Miscellaneous	-	-	-	1.6	-	-	0.00%
Total Revenues	$3,913.8	$3,759.0	$3,776.5	$3,394.2	$3,776.5	$3,488.5	(7.63)%
Expenditures							
General government	$60.6	$77.2	$470.5	$64.6	$470.5	$470.5	0.00%
Public safety	2,300.1	2,316.2	1,846.8	1,661.0	2,608.1	1,950.5	5.62%
Public works	127.8	121.7	96.7	100.8	101.1	102.6	6.10%
Housing and development	943.1	875.7	982.6	666.9	960.9	554.5	(43.57)%
Total Expenditures	$3,431.6	$3,390.7	$3,396.7	$2,493.2	$4,140.6	$3,078.2	(9.38)%
Excess (Deficit) of Revenues Over Expenditures	$482.2	$368.3	$379.8	$901.0	$(364.1)	$410.3	8.05%
Other Sources and Uses							
Transfers In	21.3	-	-	46.2	-	-	0.00%
Transfers Out	(360.0)	(435.0)	-	(9.7)	-	(133.2)	100.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$143.6	$(66.7)	$379.8	$937.4	$(364.1)	$277.1	(27.04)%
Beginning Fund Balance	$-	$143.6	$76.8			$456.6	494.53%
Ending Fund Balance	$143.6	$76.8	$456.6			$733.7	60.69%

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.

Special Services – Contingency

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$-	$-	$405,981	$-	$405,981	$405,981	0.00%
Total Expenditures	$-	$-	$405,981	$-	$405,981	$405,981	0.00%

Special Services – Southern Georgia Regional Commission

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$60,550	$77,160	$64,551	$64,551	$64,551	$64,551	0.00%
Total Expenditures	$60,550	$77,160	$64,551	$64,551	$64,551	$64,551	0.00%

Special Services – 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$833,912	$1,179,595	$1,115,922	$1,118,369	$1,113,984	$1,072,214	(3.92)%
Supplies	154,228	93,150	120,500	79,080	232,600	166,000	37.76%
Other services and contracts	1,136,144	1,043,430	610,396	463,510	635,496	712,332	16.70%
Capital outlay	175,828	-	-	-	626,000	-	0.00%
Total Expenditures	$2,300,112	$2,316,176	$1,846,818	$1,660,958	$2,608,080	$1,950,546	5.62%
Positions							
Administrative Assistant	1	1	0	0	0	0	0.00%
Captain	0	0	0	0	1	0	0.00%
Code Enforcement Officer	1	0	0	0	0	0	0.00%
Fire Chief	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	0.00%
Fire/Enforcement Inspector	1	1	1	1	1	1	0.00%
Firefighter/EMT	1	0	0	0	0	0	0.00%
Firefighter/First Responder	7	9	9	9	19	9	0.00%
Lieutenant	0	0	0	0	3	0	0.00%
Receptionist	0	0	0	0	1	0	0.00%
Sergeant	0	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	2	3	3	3	3	3	0.00%
Total Positions	16	20	19	19	34	19	0.00%

Significant Accomplishments/Changes:

- Achieved 24/7 operations at headquarters

Division Goals:

- Complete updated SOPs by December 2011 *(CGI, CGII)*
- Monitor conditions of equipment and facilities as well as training schedules to maintain current ISO rating *(CGII)*

Division Objectives:

- Provide quality fire protection to the citizens of Lowndes County
- Provide code enforcement throughout the County to ensure compliance with County ordinances and to provide safety and protection of property

Special Services – Fire/Rescue

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Fire calls received			
8am to 5pm	1,000	1,000	1,000
5pm to 12am	675	700	750
12am to 8am	300	300	300
Volunteers responding to calls			
8am to 5pm	6	6	6
5pm to 12am	6	6	6
12am to 8am	6	6	6

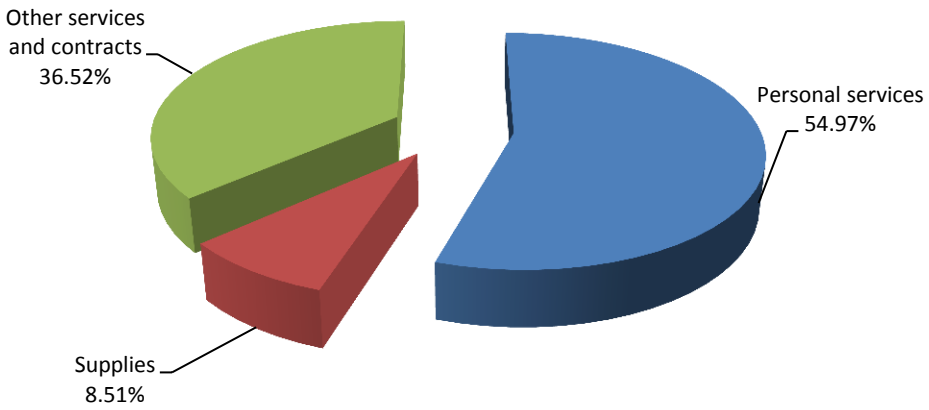


Figure 126 – Fire/Rescue - Expenditures by Type

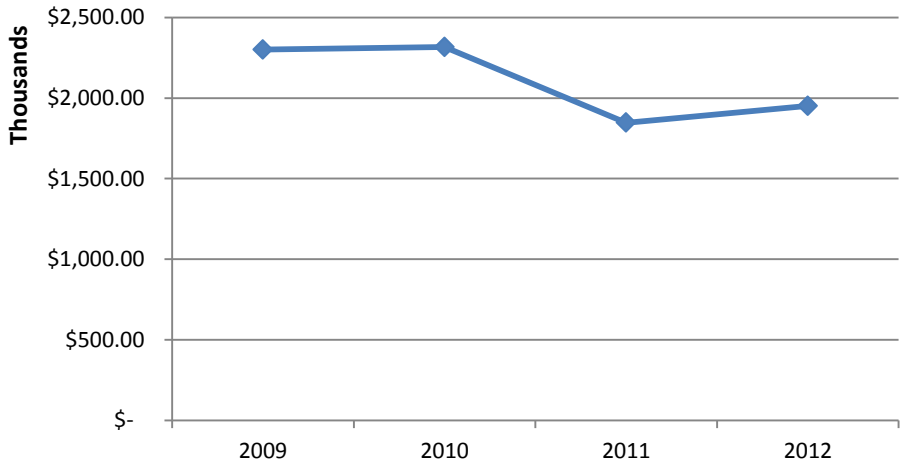


Figure 127 – Fire/Rescue - Expenditure History

Special Services – Fire/Rescue

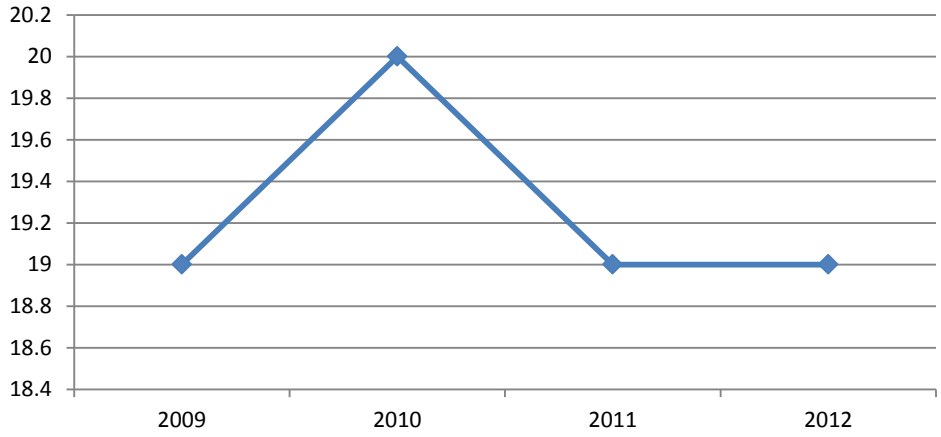


Figure 128 – Fire/Rescue - Personnel History

Special Services – Mosquito Control

This division is responsible for education of citizens and distribution of larvacide and adultacide to control the mosquito population.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$46,072	$48,811	$44,268	$45,918	$44,964	$45,229	2.17%
Supplies	14	78	320	-	520	200	(37.50)%
Other services and contracts	81,679	72,784	52,152	54,863	55,652	57,199	9.68%
Total Expenditures	$127,766	$121,673	$96,740	$100,781	$101,136	$102,628	6.09%
Positions							
Mosquito Control Tech.	1	1	1	1	1	1	0.00
Total Positions	16	20	19	19	34	19	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Complete a minimum of 16 hours of training annually *(CGI, CGII)*

Division Objectives:

- Provide for public safety by controlling the mosquito population and reducing mosquito borne infections

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Cases of West Nile in Georgia	4	3	3

Special Services – Mosquito Control

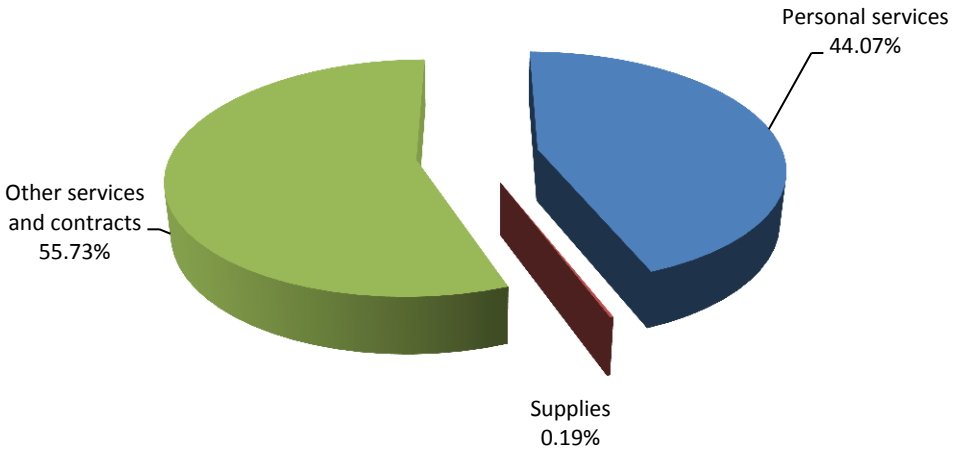


Figure 129 – Mosquito Control - Expenditures by Type

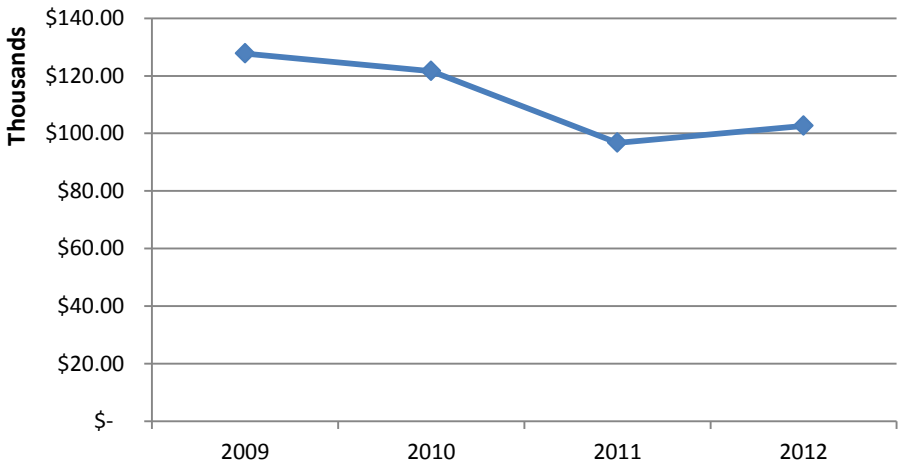


Figure 130 – Mosquito Control - Expenditure History

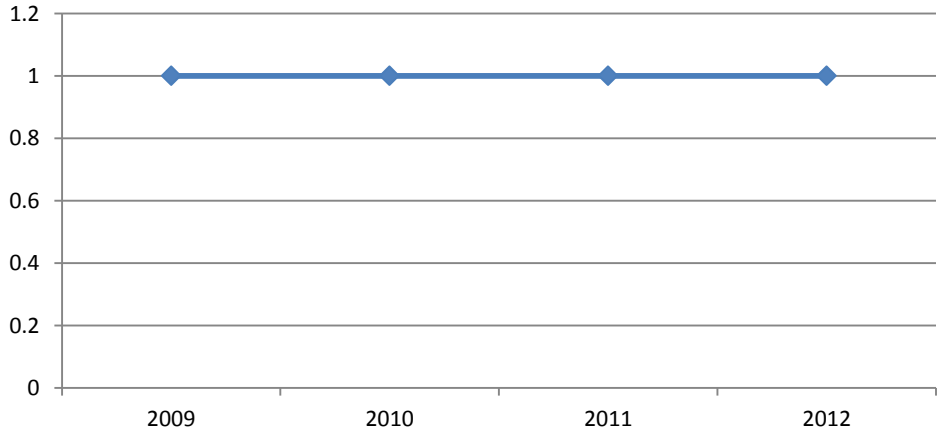


Figure 131 – Mosquito Control - Personnel History

Special Services – 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. These funds were moved back to the Accommodation Excise Tax Fund in fiscal year 2011.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$107,257	$108,217	$104,000	$-	$104,000	$-	(100.00)%
Total Expenditures	$107,257	$108,217	$104,000	$-	$104,000	$-	(100.00)%

Special Services – 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. A portion of the funding comes from the Accommodation Excise Tax Fund.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$287,270	$257,766	$289,237	$131,400	$289,237	$-	(100.00)%
Total Expenditures	$287,270	$257,766	$289,237	$131,400	$289,237	$-	(100.00)%

Special Services – 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$58,716	$59,893	$124,240	$96,834	$122,429	$123,450	(0.64)%
Supplies	1,251	163	40,840	904	14,125	6,000	(85.31)%
Other services and contracts	8,796	5,035	5,745	4,012	7,379	4,500	(21.367)%
Total Expenditures	$68,764	$65,091	$170,825	$101,749	$143,933	$133,950	(21.59)%
Positions							
County Planner	1	1	1	1	1	1	0.00%
Planner	0	0	1	1	1	1	0.00%
Total Positions	1	1	2	2	2	2	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Complete a Short Term Work Program for DCA by October 2011 *(CGI)*
- Complete service to Moody Air Force Base-Joint Land Use Study Implementation Committee by April 2012 *(CGIII)*
- Initiate an audit of chapter 4 of the Unified Land Development Code (ULDC) by May 2012 *(CGI)*

Division Objectives:

- Provide support to internal and external customers regarding land use
- Cooperate with internal and external customers regarding administration of the ULDC
- Ensure compliance with laws and regulations regarding planning related responsibilities

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Rezoning requests	15	15	15
Pre-applications	50	50	50
Minor subdivisions	20	15	15
Subdivisions	2	2	2
Zoning Board of Appeals cases	5	5	5
DRIs	2	1	1

Special Services – County Planner

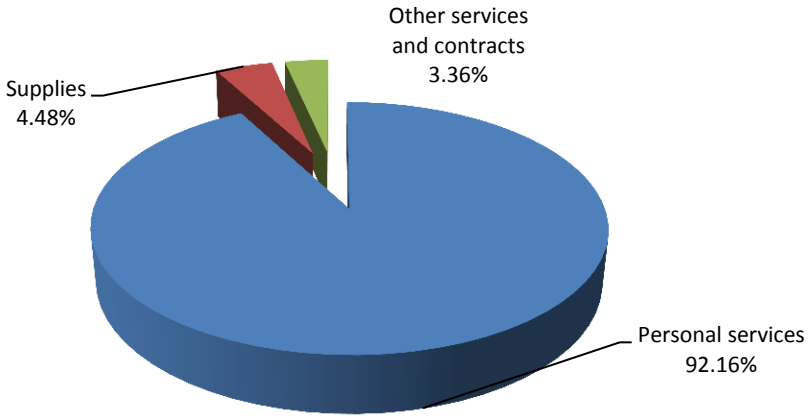


Figure 132 – County Planner - Expenditures by Type

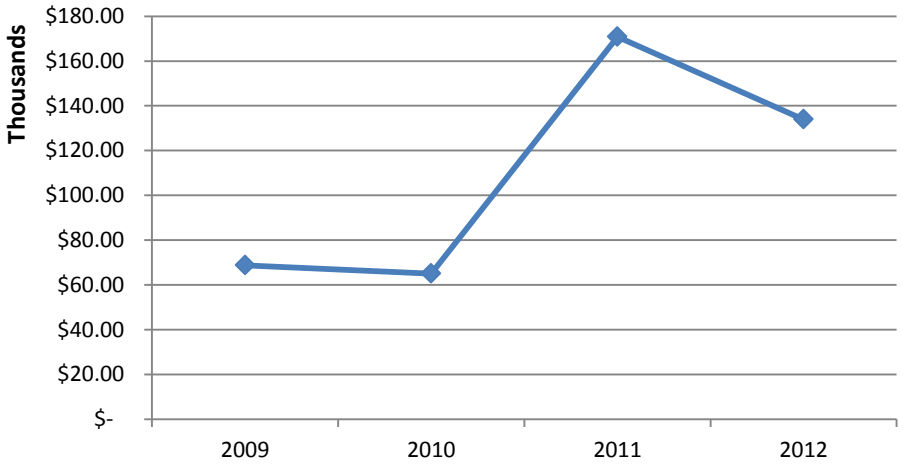


Figure 133 – County Planner - Expenditure History

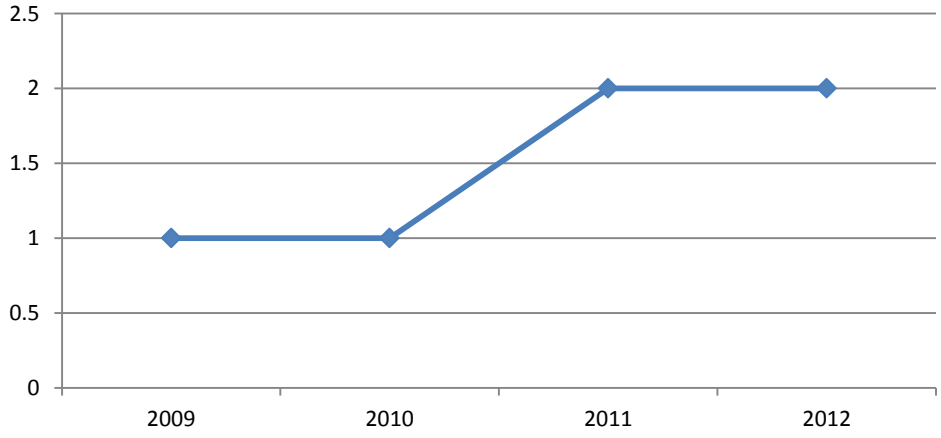


Figure 134 – County Planner - Personnel History

Special Services – 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$82,682	$27,004	$-	$15,594	$-	$-	0.00%
Total Expenditures	$82,682	$27,004	$-	$15,594	$-	$-	0.00%

Special Services – 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$217,782	$235,178	$237,885	$237,885	$237,885	$237,885	0.00%
Total Expenditures	$217,782	$235,178	$237,885	$237,885	$237,885	$237,885	0.00%

Special Services – 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$159,127	$167,046	$166,996	$165,125	$164,371	$167,835	0.50%
Supplies	5,285	572	600	634	4,000	2,100	250.00%
Other services and contracts	14,951	14,812	13,085	14,619	17,475	12,685	(3.06)%
Total Expenditures	$179,363	$182,430	$180,681	$180,278	$185,846	$182,620	1.07%
Positions							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	0.00%
Zoning Administrator	1	1	1	1	1	1	0.00%
Total Positions	3	3	3	3	3	3	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Develop at least two inserts regarding land use for County newsletter *(CGIII)*
- Review all development applications within three days of receipt *(CGII)*

Division Objectives:

- Educate the general public regarding land use
- Review all applications for occupational tax registrations for compliance with land use regulations
- Facilitate an application process for public hearings on rezoning and variances
- Promote the CHIP program to assist in providing affordable housing

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Zoning approvals for residential developments	500	500	500
Business occupations applications reviewed	300	300	300

Special Services – Zoning

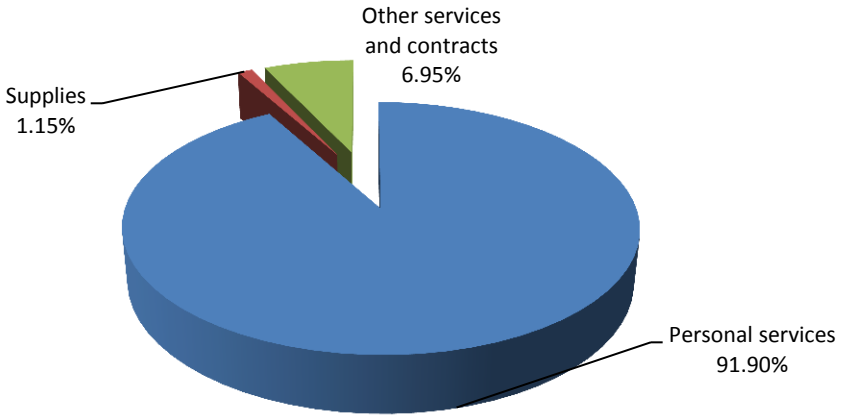


Figure 135 – Zoning - Expenditures by Type

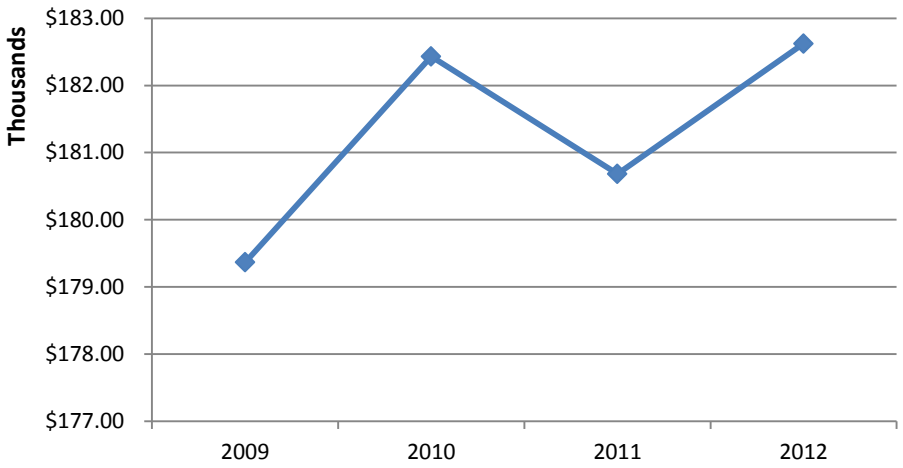


Figure 136 – Zoning - Expenditure History

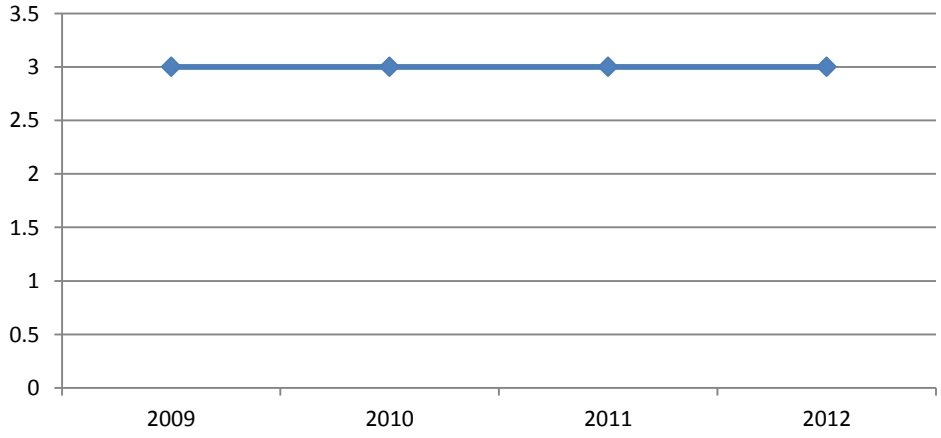


Figure 137 – Zoning - Personnel History

Special Services – Transfers Out

Transfers Out accounts for any operating transfers made from the Special Services Fund to other funds.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Transfers Out	$360,005	$435,000	$-	$9,742	$-	$133,237	100.00%
Total Expenditures	$360,005	$435,000	$-	$9,742	$-	$133,237	100.00%

CDBG CHIP Grant – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$225.1	$140.6	$100.0	$145.9	$100.0	$100.0	0.00%
Total Revenues	$225.1	$140.6	$100.0	$145.9	$100.0	$100.0	0.00%
Expenditures							
Housing and development	$225.1	$140.6	$100.0	$121.7	$100.0	$100.0	0.00%
Total Expenditures	$225.1	$140.6	$100.0	$121.7	$100.0	$100.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$24.5	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$-	$-	$-	$24.2	$-	$-	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$225,108	$140,621	$100,000	$145,944	$100,000	$100,000	0.00%
Total Expenditures	$225,108	$140,621	$100,000	$145,944	$100,000	$100,000	0.00%

Special Purpose Local Options Sales Tax IV – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Investment income	$10.7	$0.5	$-	$-	$-	$-	0.00%
Total Revenues	$10.7	$0.5	$-	$-	$-	$-	0.00%
Expenditures							
Public Works	$493.8	$1,112.8	$1,100.0	$16.3	$1,100.0	$15.0	(98.64)%
Total Expenditures	$493.8	$1,112.8	$1,100.0	$16.3	$1,100.0	$15.0	(98.64)%
Excess (Deficit) of Revenues Over Expenditures	$(483.1)	$(1,112.3)	$(1,100.0)	$(16.3)	$(1,100.0)	$(15.0)	(98.64)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(483.1)	$(1,112.3)	$(1,100.0)	$(16.3)	$(1,100.0)	$(15.0)	(98.64)%
Beginning Fund Balance	$1,623.5	$1,140.4	$28.1			$-	(100.00)%
Ending Fund Balance	$1,140.4	$28.1	$-			$-	0.00%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$493,811	$1,112,802	$1,100,000	$16,250	$1,100,000	$15,000	(98.64)%
Total Expenditures	$493,811	$1,112,802	$1,100,000	$16,250	$1,100,000	$15,000	(98.64)%

Special Purpose Local Options Sales Tax V – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$488.9	$-	$-	$-	$-	$-	0.00%
Investment income	72.3	15.6	10.0	11.0	10.0	10.0	0.00%
Total Revenues	$562.2	$15.6	$10.0	$11.0	$10.0	$10.0	0.00%
Expenditures							
Public Works	$3,944.8	$2,584.8	$6,600.0	$647.0	$6,600.0	$5,800.0	(12.12)%
Total Expenditures	$3,944.8	$2,584.8	$6,600.0	$647.0	$6,600.0	$5,800.0	(12.12)%
Excess (Deficit) of Revenues Over Expenditures	$(3,382.6)	$(2,569.2)	$(6,590,0)	$(636.0)	$(6,590.0)	$(5,800.0)	(12.14)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(1,093.1)	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(4,475.7)	$(2,569.2)	$(6,590.0)	$(636.0)	$(6,590.0)	$(5,790.0)	(12.14)%
Beginning Fund Balance	$13,167.5	$8,691.8	$6,122.6			$-	(100.00)%
Ending Fund Balance	$8,691.8	$6,122.6	$-			$-	0.00%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$3,944,821	$2,584,800	$6,600,000	$647,008	$6,600,000	$5,800,000	(12.12)%
Total Expenditures	$3,944,821	$2,584,000	$6,600,000	$647,008	$6,600,000	$5,800,000	(12.12)%

Judicial/Administration Complex and Jail – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Investment income	$119.0	$97.4	$-	$24.9	$-	$-	0.00%
Total Revenues	$119.0	$97.4	$-	$24.9	$-	$-	0.00%
Expenditures							
Public Works	$17,857.2	$20,065.0	$-	$3,022.9	$-	$-	0.00%
Total Expenditures	$17,857.2	$20,065.0	$-	$3,022.9	$-	$-	0.00%
Excess (Deficit) of Revenues Over Expenditures	$(17,738.2)	$(19,967.6)	$-	$(2,998.0)	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(17,738.2)	$(19,967.6)	$-	$(2,998.0)	$-	$-	0.00%
Beginning Fund Balance	$41,795.9	$24,057.8	$4,090.1			$4,090.1	0.00%
Ending Fund Balance	$24,057.8	$4,090.1	$4,090.1			$4,090.1	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$16,847,954	$20,052,895	$-	$3,022,926	$-	$-	0.00%
Debt service	1,009,238	12,142	-	-	-	-	0.00%
Total Expenditures	$17,857,192	$20,065,037	$-	$3,022,926	$-	$-	0.00%

Special Purpose Local Options Sales Tax VI – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Taxes	$12,621.1	$12,094.6	$13,315.0	$10,941.0	$13,315.0	$21,000.0	57.72%
Intergovernmental	339.9	624.5	-	(3.2)	-	-	0.00%
Investment income	34.8	4.9	-	5.2	-	5.0	100.00%
Total Revenues	$12,995.8	$12,724.1	$13,315.0	$10,943.0	$13,315.0	$21,005.0	57.75%
Expenditures							
Public Works	$16,936.6	$16,439.4	$9,000.0	$6,890.2	$9,000.0	$18,000.0	100.00%
Total Expenditures	$16,936.6	$16,439.4	$9,000.0	$6,890.2	$9,000.0	$18,000.0	100.00%
Excess (Deficit) of Revenues Over Expenditures	$(3,940.8)	$(3,715.4)	$4,315.0	$4,052.8	$4,315.0	$3,005.0	(30.36)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(2,264.2)	(2,369.0)	-	(254.7)	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(6,205.1)	$(6,084.3)	$4,315.0	$3,798.1	$4,315.0	$3,005.0	(30.36)%
Beginning Fund Balance	$6,406.2	$201.1	$(5,883.2)			$(1,568.2)	73.34%
Ending Fund Balance	$201.1	$(5,883.2)	$(1,568.2)			$1,436.8	191.62%

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. In previous years, only the County's portion of the sales tax was accounted for in this fund; however, per the Georgia Department of Audits, the municipalities must also be included.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$8,800,950	$8,162,542	$9,000,000	$785,548	$9,000,000	$18,000,000	100.00%
Debt service	8,135,700	8,276,900	-	6,104,675	-	-	0.00%
Total Expenditures	$16,936,649	$16,439,442	$9,000,000	$6,890,223	$9,000,000	$18,000,000	100.00%

CDBG EIP Grant – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$-	$11.0	$-	$-	$-	$-	0.00%
Total Revenues	$-	$11.0	$-	$-	$-	$-	0.00%
Expenditures							
Housing and development	$-	$11.0	$-	$-	$-	$-	0.00%
Total Expenditures	$-	$11.0	$-	$-	$-	$-	0.00%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$-	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$-	$11,000	$-	$-	$-	$-	0.00%
Total Expenditures	$-	$11,000	$-	$-	$-	$-	0.00%

CDBG EDA Grant – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$242.2	$31.9	$-	$-	$-	$-	0.00%
Total Revenues	$242.2	$31.9	$-	$-	$-	$-	0.00%
Expenditures							
Housing and development	$242.2	$31.9	$-	$-	$-	$-	0.00%
Total Expenditures	$242.2	$31.9	$-	$-	$-	$-	0.00%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$-	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Capital outlay	$242,232	$31,894	$-	$-	$-	$-	0.00%
Total Expenditures	$242,232	$31,894	$-	$-	$-	$-	0.00%

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Water/Sewer – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$3,227.4	$4,344.7	$3,909.0	$4,066.3	$3,909.0	$4,412.0	12.87%
Miscellaneous	412.6	721.3	480.0	612.0	480.0	487.0	1.46%
Total Revenues	$3,639.9	$5,066.0	$4,389.0	$4,678.4	$4,389.0	$4,899.0	11.62%
Expenses							
Public works	$3,665.4	$3,659.5	$3,147.5	$4,299.1	$3,753.4	$3,206.7	1.88%
Total Expenses	$3,665.4	$3,659.5	$3,147.5	$4,299.1	$3,753.4	$3,206.7	1.88%
Excess (Deficit) of Revenues Over Expenses	$(25.4)	$1,406.5	$1,241.7	$379.3	$635.6	$1,692.3	36.31%
Other Sources and Uses							
Transfers In	3,357.4	2,369.0	-	254.7	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating							
Revenues	30.9	6.1	-	79.1	-	-	0.00%
Expenses	(493.3)	(477.7)	(495.0)	(460.5)	(495.0)	(495.0)	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$2,869.6	$3,303.9	$746.5	$252.7	$140.6	$1,197.3	60.39%
Beginning Fund Balance	$24,588.1	$27,427.7	$30,731.5			$31,478.0	2.43%
Ending Fund Balance	$27,427.7	$30,731.5	$31,478.0			$32,675.3	3.80%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$698,365	$893,541	$886,484	$861,312	$881,286	$865,306	(2.39)%
Supplies	329,636	297,555	271,000	349,352	634,915	305,750	12.82%
Other services and contracts	2,637,357	2,460,424	1,990,040	2,435,739	1,986,570	2,035,644	2.29%
Capital outlay	-	7,387	-	142,100	250,600	-	0.00%
Debt service	-	552	-	510,552	-	-	0.00%
Total Expenditures	$3,665,358	$3,659,459	$3,147,524	$4,299,055	$3,753,371	$3,206,700	1.88%

Water/Sewer

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
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	0	1	1	1	1	1	0.00%
Utilities Assistant Supervisor	0	0	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	1	1	1	1	1	0.00%
Utilities Maintenance Worker	1	2	2	2	2	2	0.00%
Utilities Service Worker	7	10	9	9	9	9	0.00%
Total Positions	14	19	19	19	19	19	0.00%

Significant Accomplishments/Changes:

- Completion of the MIEX System in North Lowndes

Division Goals:

- Relocate Utilities personnel to a centralized location *(CGII, CGIII)*
- Continue to grow the customer base by 10% annually *(CGI)*
- Deploy and go live with online payments *(CGII, CGIII)*

Division Objectives:

- Provide clean, quality water for residential and commercial customers in Lowndes County
- Provide a safe means of removing, transferring and treating wastewater in Lowndes County

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Average daily consumption (gallons)	1,700	1,800	1,900
Average daily treated (gallons)	40	45	50
Miles of water mains	175	180	185
Fire hydrants	1,260	1,275	1,300
Storage capacity (thousands of gallons)	3,160	3,160	3,160
Miles of sanitary sewer	170	175	180
Treatment capacity (thousands of gallons)	2,500	2,500	2,500

Water/Sewer

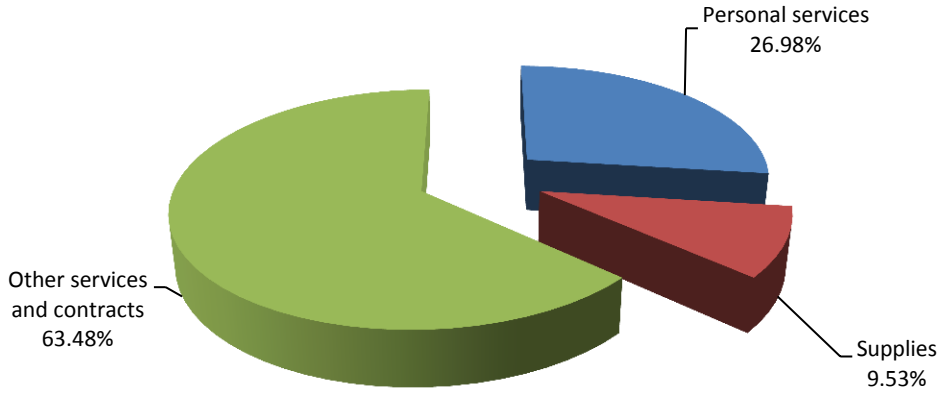


Figure 138 – Water/Sewer - Expenditures by Type

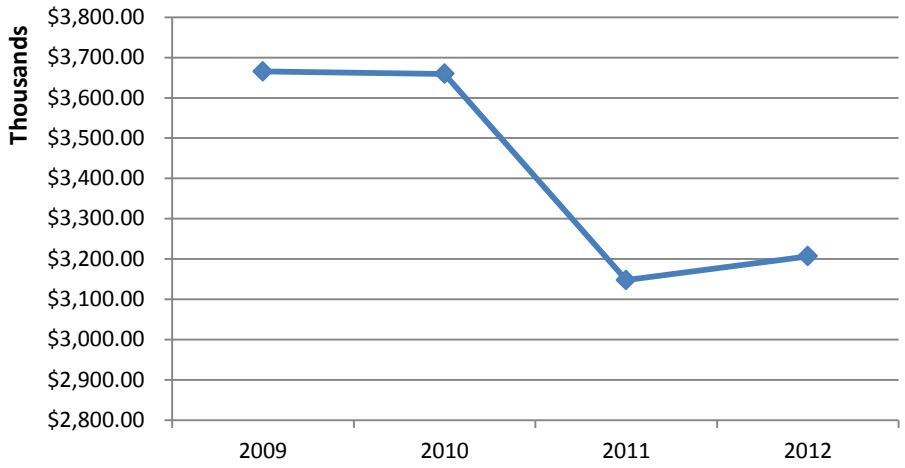


Figure 139 – Water/Sewer - Expenditure History

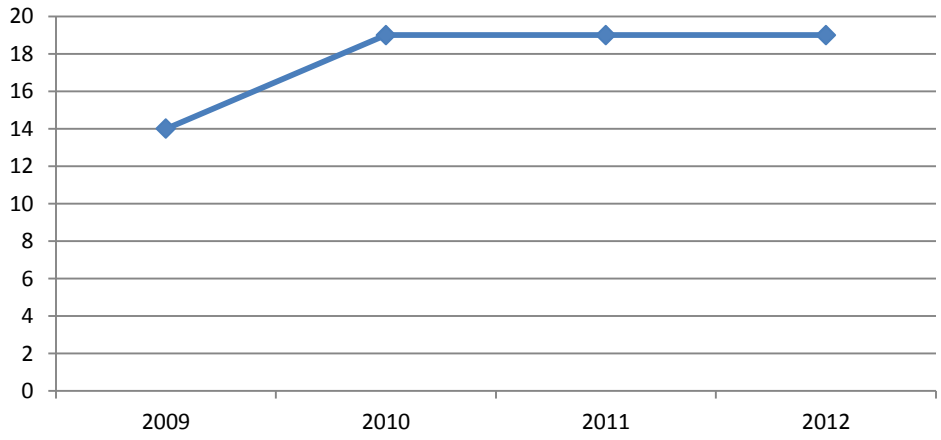


Figure 140 – Water/Sewer - Personnel History

Landfill – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Miscellaneous	$462.8	$624.2	$550.0	$292.6	$550.0	$420.0	(23.64)%
Total Revenues	$462.8	$624.2	$550.0	$292.6	$550.0	$420.0	(23.64)%
Expenditures							
Public works	$115.4	$83.4	$55.7	$54.7	$56.0	$108.4	172.72%
Total Expenditures	$115.4	$83.4	$55.7	$54.7	$56.0	$108.4	172.72%
Excess (Deficit) of Revenues Over Expenditures	$347.5	$540.7	$494.3	$237.9	$494.0	$311.6	94.58%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(672.0)	(50.0)	(50.0)	(485.0)	(50.0)	(317.1)	(534.20)%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(324.5)	$490.7	$444.3	$(247.1)	$444.0	$(5.5)	(101.24)%
Beginning Fund Balance	$400.6	$76.1	$566.8			$1,011.1	76.62%
Ending Fund Balance	$76.1	$566.8	$1,011.1			$1,005.6	(0.54)%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$386	$14	$200	$-	$600	$200	0.00%
Other services and contracts	71,507	25,026	30,500	29,495	30,400	83,180	172.72%
Capital outlay	43,458	58,380	25,000	25,169	25,000	25,000	0.00%
Total Expenditures	$115,351	$83,421	$55,700	54,664	$56,000	$108,380	94.58%

Street Lighting – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$170.7	$189.2	$190.0	$190.4	$190.0	$284.0	49.47%
Total Revenues	$170.7	$189.2	$190.0	$190.4	$190.0	$284.0	49.47%
Expenditures							
Public works	$228.8	$278.1	$252.0	$247.3	$252.0	$275.0	9.13%
Total Expenditures	$228.8	$278.1	$252.0	$247.3	$252.0	$275.0	9.13%
Excess (Deficit) of Revenues Over Expenditures	$(58.1)	$(88.9)	$(62.0)	$(56.9)	$(62.0)	$9.0	(114.44)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(58.1)	$(88.9)	$(62.0)	$(56.9)	$(62.0)	$9.0	(114.44)%
Beginning Fund Balance	$(109.4)	$(167.5)	$(256.3)			$(318.3)	(24.19)%
Ending Fund Balance	$(167.5)	$(256.3)	$(318.3)			$(309.3)	2.83%

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 rate is proposed for fiscal year 2012.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$228,778	$278,198	$252,040	$247,293	$252,040	$275,040	9.13%
Total Expenditures	$228,778	$278,198	$252,040	$247,293	$252,040	$275,040	9.13%

Sanitation – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$75.6	$578.8	$996.8	$632.1	$996.8	$565.0	(43.32)%
Miscellaneous	11.1	-	-	-	-	-	0.00%
Total Revenues	$86.7	$578.8	$996.8	$632.1	$996.8	$565.0	(43.32)%
Expenses							
Public works	$1,069.0	$1,031.5	$996.8	$900.5	$1,190.5	$882.1	(11.50)%
Total Expenses	$1,069.0	$1,031.5	$996.8	$900.5	$1,190.5	$882.1	(11.50)%
Excess (Deficit) of Revenues Over Expenses	$(982.3)	$(452.7)	$-	$(268.5)	$(193.7)	$(317.1)	(100.00)%
Other Sources and Uses							
Transfers In	982.0	435.0	-	435.0	-	317.1	100.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$(0.3)	$(17.7)	$-	$166.5	$(193.7)	$-	0.00%
Beginning Fund Balance	$0.1	$(0.1)	$(17.8)			$(17.8)	0.00%
Ending Fund Balance	$(0.1)	$(17.8)	$(17.8)			$(17.8)	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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$628,625	$570,875	$521,343	$519,640	$510,595	$512,414	(1.71)%
Supplies	25,986	6,540	32,000	2,489	3,500	3,500	(89.06)%
Other services and contracts	414,378	454,081	443,468	378,411	446,068	366,221	(17.42)%
Capital outlay	-	-	-	-	230,386	-	0.00%
Total Expenditures	$1,068,989	$1,031,496	$996,811	$900,540	$1,190,549	$882,135	(11.50)%
Positions							
Recycling Attendant PT	7	8	4	4	4	4	0.00%
Recycling Attendant	10	10	8	8	8	8	0.00%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equip. Operator	4	4	4	4	4	4	0.00%
Total Positions	22	23	17	17	17	17	0.00%

Sanitation

Significant Accomplishments/Changes:

- None

Division Goals:

- Increase recycling intake by 5% annually *(CGI)*
- Streamline transport of recyclables by installing small compactors at collection sites *(CGII)*

Division Objectives:

- Provide a cost effective and efficient way to dispose of waste in Lowndes County

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Tons of recyclable glass	165.31	244.39	250
Tons of recyclable paper	104.22	-	100
Tons of recyclable cardboard	60.08	87.15	85
Tons of scrap metal	333.97	578.34	500
Tons of electronics	10.50	-	10
Tons of motor oil	7.11	14.19	12
Tons of household garbage	5,049.18	7,903.17	7,500
Tons of yard waste	389	762.5	750

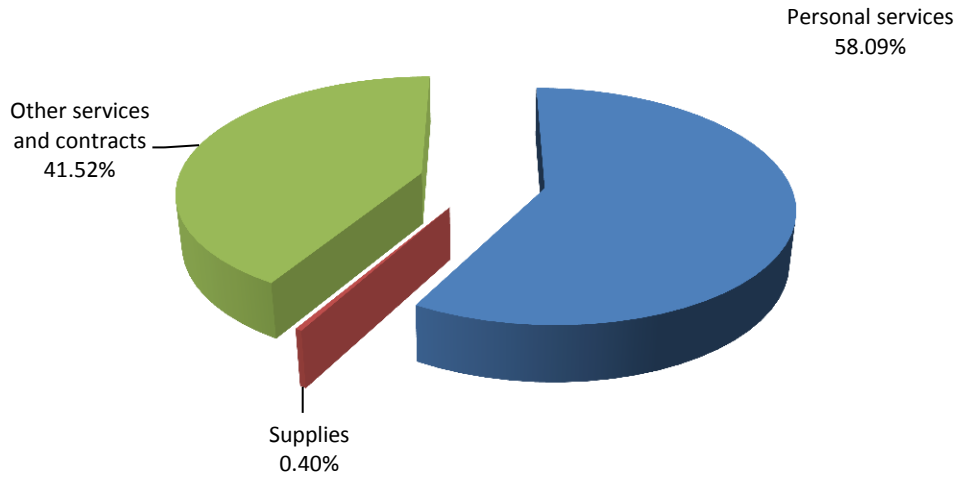


Figure 141 – Sanitation - Expenditures by Type

Sanitation

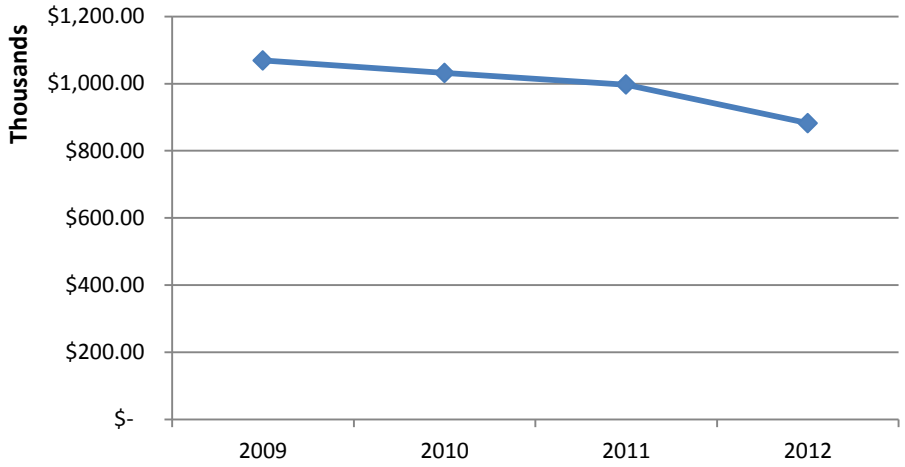


Figure 142 – Sanitation - Expenditure History

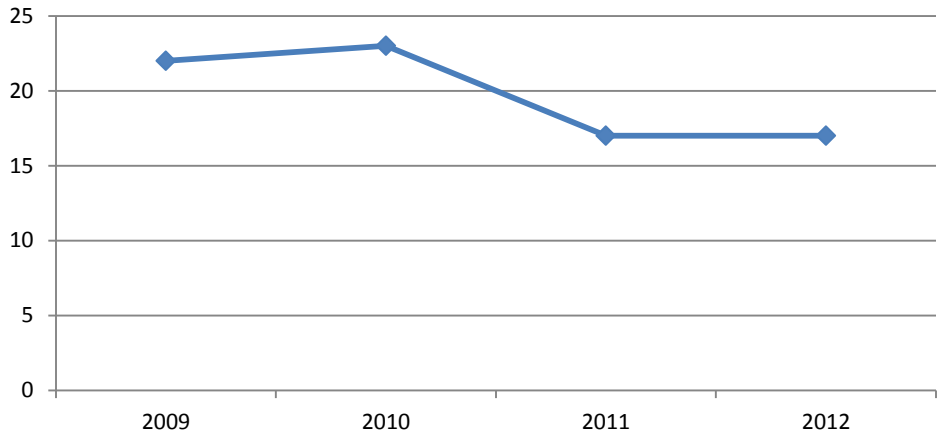


Figure 143 – Sanitation - Personnel History

Equipment Maintenance – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Intergovernmental	$146.5	$-	$-	$-	$-	$-	0.00%
Charges for service	597.9	668.0	409.6	428.0	409.6	412.3	0.65%
Miscellaneous	26.4	-	-	-	-	-	0.00%
Total Revenues	$770.9	$668.0	$409.6	$428.0	$409.6	$412.3	0.65%
Expenses							
Public works	$650.9	$718.2	$409.6	$411.6	$416.0	$412.3	0.65%
Total Expenses	$650.9	$718.2	$409.6	$411.6	$416.0	$412.3	0.65%
Excess (Deficit) of Revenues Over Expenses	$120.0	$(50.1)	$-	$16.5	$(6.4)	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$120.0	$(50.1)	$-	$16.5	$(6.4)	$-	0.00%
Beginning Fund Balance	$38.5	$158.5	$108.4			$108.4	0.00%
Ending Fund Balance	$158.5	$108.4	$108.4			$108.4	0.00%

The Equipment Maintenance fund is made up of two divisions. The 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 while the Fuel Center accounts for the costs incurred in operating and maintaining the County's centralized fuel center.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Personal services	$480,751	$487,524	$362,409	$356,662	$347,544	$346,792	(4.31)%
Supplies	52,315	8,017	2,620	4,697	15,922	5,720	118.32%
Other services and contracts	96,731	213,677	44,571	50,192	52,496	59,747	34.05%
Capital outlay	21,085	8,935	-	-	-	-	0.00%
Total Expenditures	$650,881	$718,153	$409,600	$411,551	$415,962	$412,259	(0.65)%
Positions							
Administrative Clerk	1	1	0	0	0	0	0.00%
Collision Repair Mechanic	0	0	0	0	1	0	0.00%
EM Superintendent	1	1	0	0	0	0	0.00%
EM Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Assistant	1	2	1	1	1	1	0.00%
Welder	1	2	1	1	1	1	0.00%
Total Positions	10	11	8	8	9	8	0.00%

Equipment Maintenance

Significant Accomplishments/Changes:

- None

Division Goals:

- Maintain EVT certification for all mechanics *(CGI)*
- Perform PMs as scheduled and due on at least 90% of vehicles and equipment *(CGI, CGII)*

Division Objectives:

- Maintain the vehicle and equipment fleet through preventative maintenance programs
- Provide a cost effective and efficient outlet for fuel and routine maintenance and repairs

Performance Measures:

	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected
Sheriff's vehicles maintained	231	230	240
Fire vehicles maintained	34	35	35
Fire pumpers maintained	23	25	25
Road vehicles maintained	74	75	75
Construction vehicles maintained	31	30	30
Shop vehicles maintained	7	10	10
Other County vehicles maintained	119	120	120
Fuel disbursed			
Unleaded	334,163	350,000	350,000
Diesel	190,514	210,000	210,000

Budget by Division:

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Maintenance Shop	$638,702	$674,774	$405,100	$397,949	$404,560	$401,559	(0.87)%
Fuel Center	12,179	43,380	4,500	13,602	11,402	10,700	137.78%

Equipment Maintenance

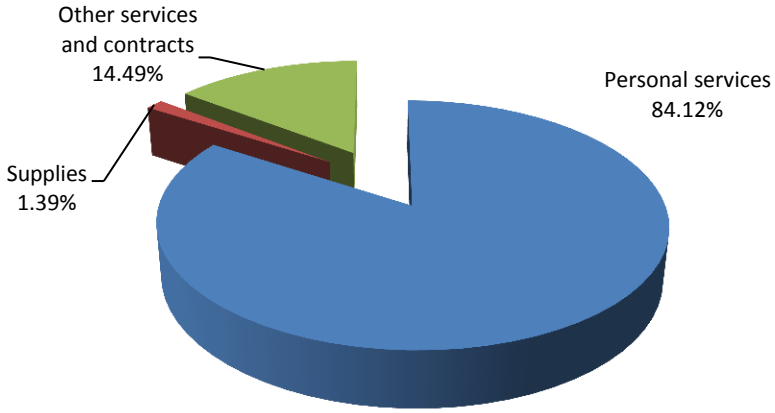


Figure 144 – Equipment Maintenance - Expenditures by Type

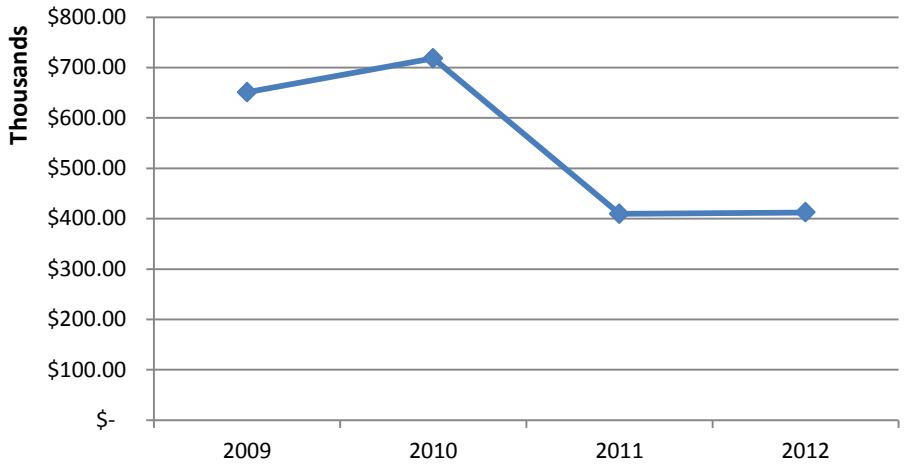


Figure 145 – Equipment Maintenance - Expenditure History

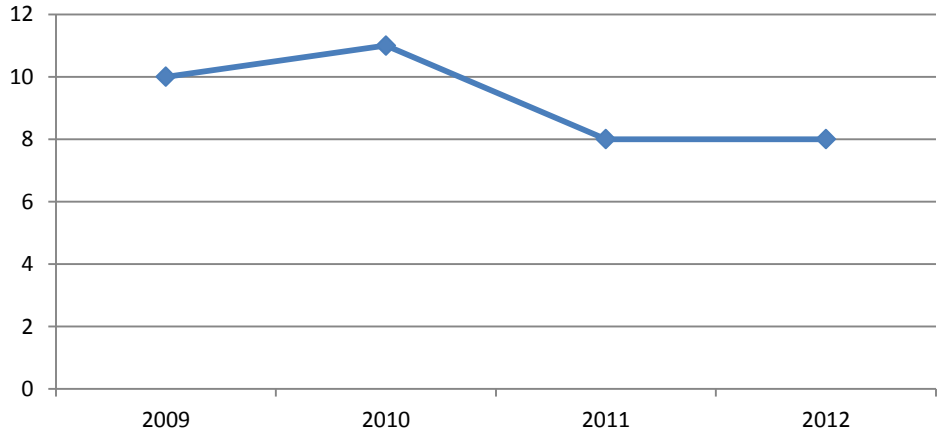


Figure 146 – Equipment Maintenance - Personnel History

Equipment Maintenance

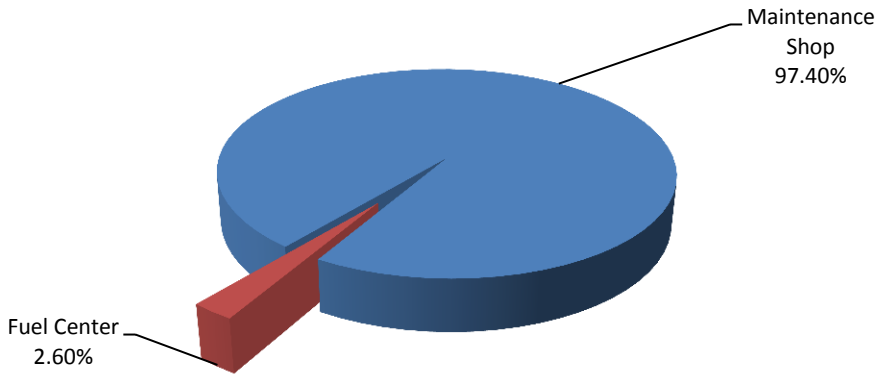


Figure 147 – Equipment Maintenance - Budget by Division

Health Insurance – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$4,894.8	$4,041.6	$3,100.0	$3,687.2	$3,100.0	$3,705.0	19.52%
Miscellaneous	691.5	-	-	-	-	-	0.00%
Total Revenues	$5,586.3	$4,041.6	$3,100.0	$3,687.2	$3,100.0	$3,705.0	19.52%
Expenditures							
General government	$5,560.2	$3,840.9	$3,650.0	$3,727.2	$4,050.0	$3,800.0	4.11%
Total Expenditures	$5,560.2	$3,840.9	$3,650.0	$3,727.2	$4,050.0	$3,800.0	4.11%
Excess (Deficit) of Revenues Over Expenditures	$26.1	$200.7	$(550.0)	$(39.9)	$(950.0)	$(95.0)	(82.73)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating							
Revenues	0.3	0.1	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$26.4	$200.8	$(550.0)	$(39.9)	$(950.0)	$(95.0)	(82.73)%
Beginning Fund Balance	$-	$26.4	$227.2			$(322.8)	(242.08)%
Ending Fund Balance	$26.4	$227.2	$(322.8)			$(417.8)	(29.43)%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$5,560,203	$3,840,871	$3,650,000	$3,727,162	$4,050,000	$3,800,000	4.11%
Total Expenditures	$5,560,203	$3,840,871	$3,650,000	$3,727,162	$4,050,000	$3,800,000	4.11%

Fleet Manager – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$3,917.0	$4,094.7	$2,896.5	$3,215.7	$2,896.5	$3,073.7	6.12%
Total Revenues	$3,917.0	$4,094.7	$2,896.5	$3,215.7	$2,896.5	$3,073.7	6.12%
Expenditures							
Public works	$3,349.6	$3,081.6	$2,896.5	$3,048.5	$2,896.5	$2,995.0	3.40%
Total Expenditures	$3,349.6	$3,081.6	$2,896.5	$3,048.5	$2,896.5	$2,995.0	3.40%
Excess (Deficit) of Revenues Over Expenditures	$567.4	$1,013.1	$-	$167.2	$-	$78.7	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating							
Revenues	6.4	0.7	-	0.2	-	-	0.00%
Expenses	(75.2)	(36.3)	-	(11.0)	-	(8.6)	100.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$498.5	$977.6	$-	$156.5	$-	$70.1	100.00%
Beginning Fund Balance	$255.8	$754.3	$1,731.8			$1,731.8	0.00%
Ending Fund Balance	$754.3	$1,731.8	$1,731.8			$1,801.9	4.05%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Supplies	$8,424	$40	$-	$-	$-	$-	0.00%
Other services and contracts	3,341,196	3,081,515	2,896,500	3,048,486	2,896,500	2,995,000	3.40%
Total Expenditures	$3,349,620	$3,081,555	$2,896,500	$3,048,486	$2,896,500	$2,995,000	3.40%

Workers' Compensation – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Charges for service	$-	$668.9	$650.0	$470.0	$650.0	$477.7	(26.51)%
Total Revenues	$-	$668.9	$650.0	$470.0	$650.0	$477.7	(26.51)%
Expenditures							
General government	$-	$353.4	$500.0	$500.8	$500.0	$450.0	(10.00)%
Total Expenditures	$-	$353.4	$500.0	$500.8	$500.0	$450.0	(10.00)%
Excess (Deficit) of Revenues Over Expenditures	$-	$315.5	$150.0	$(30.8)	$150.0	$27.7	(81.53)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	$-	$315.5	$150.0	$(30.8)	$150.0	$27.7	(81.53)%
Beginning Fund Balance	$-	$-	$315.5			$465.5	47.54%
Ending Fund Balance	$-	$315.5	$465.5			$493.2	5.95%

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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$-	$353,391	$500,000	$500,803	$500,000	$450,000	(10.00)%
Total Expenditures	$-	$353,391	$500,000	$500,803	$500,000	$450,000	(10.00)%

Industrial Authority Debt Service – Financial Plan (in thousands)

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Revenues							
Taxes	$901.8	$1,994.2	$2,400.0	$2,767.1	$2,400.0	$2,400.0	0.00%
Investment income	0.1	0.3	-	-	-	-	0.00%
Total Revenues	$901.9	$1,994.5	$2,400.0	$2,767.1	$2,400.0	$2,400.0	0.00%
Expenditures							
Housing and development	$901.9	$1,994.5	$2,400.0	$2,767.1	$2,400.0	$2,400.0	0.00%
Total Expenditures	$901.9	$1,994.5	$2,400.0	$2,767.1	$2,400.0	$2,400.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	$-	$-	$-	$-	$-	$-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
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 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.

	2009 Actual	2010 Actual	2011 Budget	2011 YTD	2012 Request	2012 Approved	Percent Change
Expenditures							
Other services and contracts	$901,914	$1,994,516	$2,400,000	$2,767,083	$2,400,000	$2,400,000	0.00%
Total Expenditures	$901,914	$1,994,516	$2,400,000	$2,767,083	$2,400,000	$2,400,000	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
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	0	0	0	0	0.00%
Total Commissioners' Assistant	1	1	0	0	0	0	0.00%
Community Development							
Community Dev. Director	1	1	0	0	0	0	0.00%
Total Community Development	1	1	0	0	0	0	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/PIO	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	0	0	0	0	0.00%
General Projects Assistant	1	0	0	0	0	0	0.00%
Purchasing Agent/Audit	1	1	1	1	1	1	0.00%
Total County Manager	5	4	3	3	3	3	0.00%
Risk Manager							
Risk Manager	1	1	0	0	0	0	0.00%
Total Risk Manager	1	1	0	0	0	0	0.00%
Board of Elections							
Administrative Clerk	0	1	1	1	1	1	0.00%
Asst. 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	7	7	7	7	7	0.00%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	2	2	2	1	1	1	(50.00)%
Total Board of Elections	17	15	15	14	14	14	(6.67)%
Finance							
Accountant	2	2	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	0	0	0	0	0.00%
Co-Op Student	2	2	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Tech.	1	1	1	1	1	1	0.00%
Total Finance	9	9	6	6	6	6	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Human Resources							
Human Resource Analyst	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	0.00%
Human Resource Technician	2	2	1	2	2	2	100.00%
Human Resource Technician PT	0	0	1	0	0	0	(100.00)%
Total Human Resources	4	4	4	4	4	4	0.00%
Information Technology Service							
Administrative Assistant	0	0	0	0	1	0	0.00%
Computer Technician	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrator	0	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	0	1	0	0	0	0	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	0	1	1	1	2	1	0.00%
PT Computer Technician	1	0	0	0	0	0	0.00%
PT Help Desk/Administrator	1	0	0	0	0	0	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Information Technology Svc.	7	8	7	7	9	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%
PT Tag Clerk	1	1	1	1	1	1	0.00%
Sr. Tag & 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 & Title Clerk	8	8	8	8	8	8	0.00%
Tag Supervisor	1	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 Commissioner	21	21	21	21	21	21	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
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	2	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Assessment Coordinator	1	1	0	0	0	0	0.00%
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	3	2	2	2	2	2	0.00%
Real Property Appraiser I	1	3	3	3	4	3	0.00%
Residential Appraisal Supervisor	1	1	1	1	1	1	0.00%
Residential Land Appraiser/Sales	1	1	1	1	1	1	0.00%
Sr. 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	25	24	24	24	24	0.00%
Facilities Maintenance							
Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	9	10	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	3	3	3	0.00%
Grounds Equipment Supervisor	1	1	1	1	1	1	0.00%
Mail Clerk	1	1	0	1	1	1	100.00%
Total Facilities Maintenance	21	22	20	21	21	21	5.00%
County Engineer							
Administrative Assistant	1	1	0	0	0	0	0.00%
Co-Op Student	1	0	0	0	0	0	0.00%
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	0	0	0	0	0.00%
Environmental Manager	0	1	1	1	1	1	0.00%
New Construction Inspector	0	1	1	1	1	1	0.00%
Planner	1	1	0	0	0	0	0.00%
Principal Engineering Technician	1	1	0	0	0	0	0.00%
Principal Engineering Inspector	2	1	1	1	1	1	0.00%
Road Inspection Technician	1	1	0	0	0	0	0.00%
Senior Engineering Technician	1	1	1	1	1	1	0.00%
Stormwater Technician	1	1	1	1	1	1	0.00%
Total County Engineer	12	12	7	7	7	7	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Superior Court							
Bailiff	3	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	2	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	15	15	0.00%
Clerk of Court							
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	2	2	3	2	0.00%
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%
PT 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 Court	19	19	18	18	19	18	0.00%
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%
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	0	0	0	0	0	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	6	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	0	1	0	0	0	0	0.00%
Total Magistrate Court	11	12	11	11	11	11	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	1	1	2	1	0.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Receptionist	0	0	0	0	1	0	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Probate Court	6	6	5	5	7	5	0.00%
Juvenile Court							
Juvenile Legal Representative	1	1	1	1	1	1	0.00%
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Total Juvenile Court	2	2	2	2	2	2	0.00%
Probation							
Administrative Clerk	1	1	0	0	0	0	0.00%
Probation Officer	1	1	0	0	0	0	0.00%
Total Probation	2	2	0	0	0	0	0.00%
Sheriff – Administration							
Administrative Clerk	12	14	13	13	13	13	0.00%
Captain	1	0	0	0	0	0	0.00%
Chief Deputy	0	1	1	1	1	1	0.00%
Major	0	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	0.00%
Total Sheriff – Administration	15	18	17	17	17	17	0.00%
Sheriff – Enforcement							
Captain – Courts1	1	1	1	1	1	1	0.00%
Captain – CID	1	1	1	1	1	1	0.00%
Captain – Patrol	1	1	1	1	1	1	0.00%
Captain – SID	1	1	1	1	1	1	0.00%
Corporal – Courts	1	0	0	0	0	0	0.00%
Corporal – DARE	1	1	1	1	1	1	0.00%
Corporal – Patrol	4	3	3	3	3	3	0.00%
Corporal – Resource	1	1	1	1	1	1	0.00%
Corporal – Transport	0	1	1	1	1	1	0.00%
DARE Officer	2	2	2	2	2	2	0.00%
Deputy – Courts	16	12	12	12	12	12	0.00%
Deputy – Patrol	30	29	30	30	30	30	0.00%
Deputy – Transport	0	6	6	6	6	6	0.00%
Investigator – CID	13	14	14	14	14	14	0.00%
Investigator – SID	11	10	10	10	10	10	0.00%
Lieutenant – CID	1	1	1	1	1	1	0.00%
Lieutenant – Courts	1	1	1	1	1	1	0.00%
Lieutenant – Patrol	5	5	5	5	5	5	0.00%
Lieutenant – SID	1	1	1	1	1	1	0.00%
Lieutenant – Training	0	1	1	1	1	1	0.00%
Resource Officer	4	6	6	6	6	6	0.00%
Sergeant – CID	2	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 – K9	1	0	0	0	0	0	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Sheriff – Enforcement (con't.)							
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%
Staff Sergeant – CID	1	1	1	1	1	1	0.00%
Staff Sergeant – Courts	1	1	1	1	1	1	0.00%
Staff Sergeant – Patrol	4	4	4	4	4	4	0.00%
Staff Sergeant – SID	1	1	1	1	1	1	0.00%
Staff Sergeant – Training	1	0	0	0	0	0	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%
Total Sheriff – Enforcement	119	120	121	121	121	121	0.00%
Sheriff – Jail							
Administrative Assistant	0	1	1	1	1	1	0.00%
Administrative/Booking Clerk	1	0	0	0	0	0	0.00%
Booking Officer	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	0.00%
Corporal	4	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	61	71	71	71	71	71	0.00%
Lieutenant	3	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	0.00%
Sergeant	5	4	4	4	4	4	0.00%
Staff Sergeant	5	5	5	5	5	5	0.00%
Visitation Clerk	1	1	1	1	1	1	0.00%
Total Sheriff – Jail	94	102	102	102	102	102	0.00%
Total Sheriff	228	240	240	240	240	240	0.00%
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	5	5	5	5	5	5	0.00%
Animal Shelter Attendant	5	6	5	5	5	5	0.00%
PT Animal Shelter Attendant	1	0	1	1	1	1	0.00%
Total Animal Control	12	12	12	12	12	12	0.00%
Emergency Management							
EMA Director	1	1	1	1	1	1	0.00%
Total Emergency Management	1	1	1	1	1	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%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Public Works – Administration							
Administrative Assistant	0	1	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	0	0	0	0	0	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	0	0	0	0	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Total Public Works – Admin.	7	6	6	6	6	6	0.00%
Public Works – Grading							
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	8	8	6	6	6	6	0.00%
Total Public Works – Grading	9	9	7	7	7	7	0.00%
Public Works – Patching							
Patching Crewleader	1	1	1	1	1	1	0.00%
Road Maintenance Worker	3	2	2	2	2	2	0.00%
Total Public Works – Patching	4	3	3	3	3	3	0.00%
Public Works – Signs							
Right of Way Supervisor	1	0	0	0	0	0	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%
Total Public Works – Signs	3	2	2	2	2	2	0.00%
Road Maintenance							
Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Heavy Equipment Operator	5	5	5	5	5	5	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Road Mowing Supervisor	0	1	1	1	1	1	0.00%
Road Maintenance Worker	4	5	5	4	4	4	(20.00)%
Road Superintendent	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	0.00%
Total Road Maintenance	23	25	25	24	24	24	(4.00)%
Construction							
Construction/Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	2	2	2	2	0.00%
Material Transport Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	5	4	5	5	5	25.00%
Total Construction	10	10	8	9	9	9	12.50%
Total General Fund	495	506	481	481	486	481	0.00%
Keep Lowndes Valdosta Beautiful							
Director	1	1	0	0	0	0	0.00%
Total KLVB	1	1	0	0	0	0	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
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%
Regional Airport							
Custodian	2	1	0	0	0	0	0.00%
Director	1	1	0	0	0	0	0.00%
Maintenance Supervisor	1	1	0	0	0	0	0.00%
Maintenance Worker	2	1	0	0	0	0	0.00%
PT Custodian	1	0	0	0	0	0	0.00%
Secretary/Bookkeeper	1	1	1	1	1	1	0.00%
Total Regional Airport	8	5	0	0	0	0	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	0	0	0	0	0.00%
PT Program Aide	2	2	0	0	0	0	0.00%
Total LODAC HUD Grant	4	4	0	0	0	0	0.00%
Jail Operations							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%
LODAC							
Executive Director	1	1	0	0	0	0	0.00%
Temp. Interim Director	0	1	0	0	0	0	0.00%
Officer Manager	1	1	0	0	0	0	0.00%
PT Substance Abuse Counselor	2	2	0	0	0	0	0.00%
Program Aide	1	0	0	0	0	0	0.00%
Program Director	1	1	0	0	0	0	0.00%
Substance Abuse Counselor	2	2	0	0	0	0	0.00%
Total LODAC	8	8	0	0	0	0	0.00%
911 Center							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	0	0	0	(100.00)%
Administrative Clerk	0	0	0	1	1	1	100.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecommunications Clerk	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	12	11	11	11	11	11	0.00%
Telecommunications Specialist	12	13	13	13	13	13	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Total 911 Center	38	38	38	38	38	38	0.00%

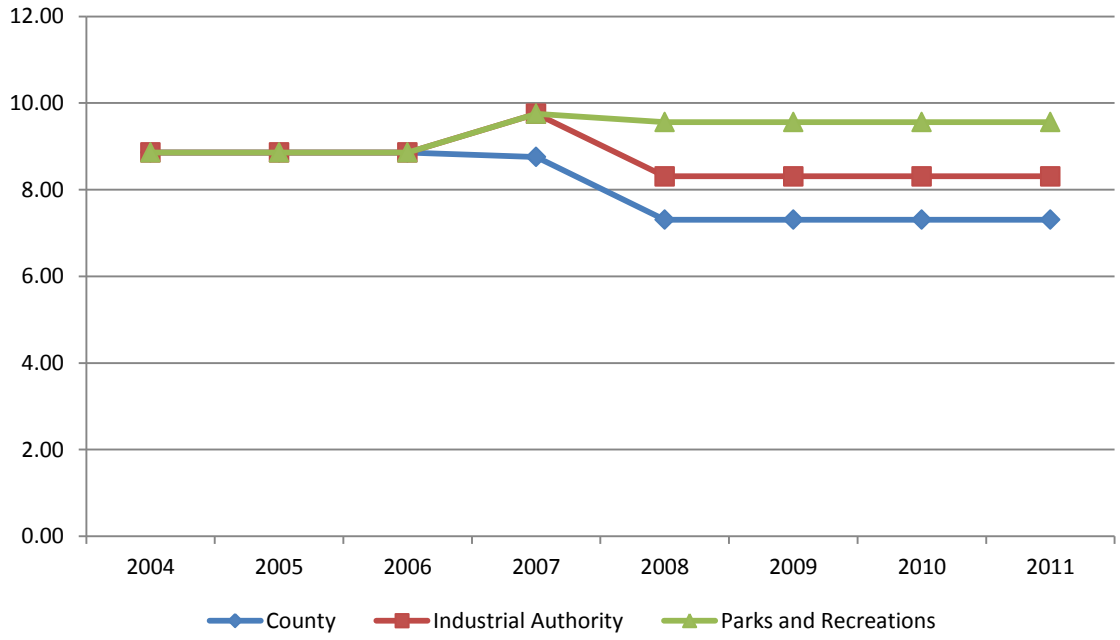
Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Victim/Witness							
PT Administrative Secretary	1	1	1	1	1	1	0.00%
Victim Advocate	1	1	1	1	1	1	0.00%
Total Victim/Witness	2	2	2	2	2	2	0.00%
Fire/Rescue							
Administrative Assistant	1	1	0	0	0	0	0.00%
Captain	0	0	0	0	1	0	0.00%
Code Enforcement Officer	1	0	0	0	0	0	0.00%
Fire Chief	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	0.00%
Fire/Enforcement Inspector	1	1	1	1	1	1	0.00%
Firefighter/EMT	1	0	0	0	0	0	0.00%
Firefighter/First Responder	7	9	9	9	19	9	0.00%
Lieutenant	0	0	0	0	3	0	0.00%
Receptionist	0	0	0	0	1	0	0.00%
Sergeant	0	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	2	3	3	3	3	3	0.00%
Total Fire/Rescue	16	20	19	19	34	19	0.00%
Mosquito Control							
Mosquito Control Technician	1	1	1	1	1	1	0.00%
Total Mosquito Control	1	1	1	1	1	1	0.00%
Planning							
County Planner	1	1	1	1	1	1	0.00%
Planner	0	0	1	1	1	1	0.00%
Total Planning	1	1	2	2	2	2	0.00%
Zoning							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	0.00%
Zoning Administrator	1	1	1	1	1	1	0.00%
Total Zoning	3	3	3	3	3	3	0.00%
Total Special Revenue Funds	87	88	70	70	85	70	0.00%
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. Utility Maintenance Worker	0	1	1	1	1	1	0.00%
Utilities Assistant Supervisor	0	0	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	1	1	1	1	1	0.00%
Utility Maintenance Worker	1	2	2	2	2	2	0.00%
Utility Service Worker	7	10	9	9	9	9	0.00%
Total Water/Sewer	14	19	19	19	19	19	0.00%

Approved Positions

	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Request	2012 Approved	Percent Change
Sanitation							
Recycling Attendant PT	7	8	4	4	4	4	0.00%
Recycling Attendant	10	10	8	8	8	8	0.00%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	4	4	4	0.00%
Total Sanitation	22	23	17	17	17	17	0.00%
Total Enterprise Funds	36	42	36	36	36	36	0.00%
Equipment Maintenance							
Administrative Clerk	1	1	0	0	0	0	0.00%
Collision Repair Mechanic	0	0	0	0	1	0	0.00%
Maintenance Superintendent	1	1	0	0	0	0	0.00%
Maintenance Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Assistant	1	1	1	1	1	1	0.00%
Welder	1	2	1	1	1	1	0.00%
Total Equipment Maintenance	10	11	8	8	9	8	0.00%
Total Internal Service Funds	10	11	8	8	9	8	0.00%
Total Positions	628	647	595	595	616	595	0.00%

Millage History



District	2004	2005	2006	2007	2008	2009	2010	2011
County	8.860	8.860	8.860	8.755	7.310	7.310	7.310	7.310
Industrial Authority				1.000	1.000	1.000	1.000	1.000
Parks and Recreation					1.250	1.250	1.250	1.250

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Glossary of Terms

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.

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.

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

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

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

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

Assessment Cap: The level at which assessment values of property is fixed. The General Assembly placed a moratorium on increasing property values for three years, fixing them at the 2008 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.

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.

Bond Counsel: Legal counsel that gives opinions of tax exempt status and other matters regarding bond issues.

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.

Glossary of Terms

Budget Adoption: The formal approval of the budget by the Board of Commissioners including resolutions.

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.

Budget Committee: The team responsible for managing the budget process from year to year. The Budget Committee includes the County Manager and Finance Director and any additional personnel selected to assist in that budget year.

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 Package: The official budget worksheets and associated documents used to gather information from departments for input into the budget.

Budget Process: The steps and procedures necessary annually to create a budget from planning to final adoption and creation of the Budget Document.

Budget Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources.

Budget Year (Cycle/Period): 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 Budget: The portion of the budget related to capital outlay.

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.

Glossary of Terms

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.

EVT: An acronym for Emergency Vehicle Technician.

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.

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

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

Glossary of Terms

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

General Obligation Bonds: Bond debt that is issued with repayment tied to the general revenues of the County.

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

Glossary of Terms

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.

Revenue Bonds: Bond debt that is issued and repayment is designated from a particular revenue stream. (Ex. Water/Sewer Bonds)

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

Special Assessment: An amount appearing on the property tax bill for citizens in a geographical area who have agreed to pay the assessment for some purpose, generally paving.

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.

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

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.

Glossary of Terms

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.

Expenditure Definitions

Personal Services

51000 - 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.

51050 – Salaries – Volunteers: Pay expense for volunteer firefighters. This is based on training participation.

51130 - Health Insurance: Employer's share of health insurance provided to employee

51135 - Life Insurance: Employer's share of life insurance provided to employee

51140 - Worker's Compensation: Amounts paid by the employer to provide workers' compensation insurance for its employees

51145 – Retirement: Employer's share of retirement paid on behalf of the employee

51150 - Social Security: Employer's share of social security paid by the government

51155 - Tuition Benefits: Amounts reimbursed by the Government to any employee qualifying for tuition reimbursement, based on County policy

51165 - Other Employee Benefits: Employee benefits other than those classified above

51170 - Vehicle Allowance: Standard periodic amount paid to employees for the use of their personal vehicle in lieu of being furnished a government vehicle. The vehicle allowance was removed in 2012.

Supplies and Materials

53312 - Election Supplies: Cost of supplies and materials directly related to election day activity

53333 - 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.

53341 – Program Supplies: Supplies that are used in the program but are not classified as office supplies. Examples would be motor oil, oil dry, etc.

53343 – Kitchen Supplies: Supplies used for stocking the kitchen, primarily in the commissary

53344 – Medical Supplies & Shots: Costs associated with medical supplies such as first aid kits and shots that may be required in some divisions for the safety of employees

53345 - Office Supplies: Everyday office supplies. Includes pens, paper, pads, staplers, computer paper, copier paper, etc.

Expenditure Definitions

Supplies and Materials

53346 – DARE Supplies: Supplies associated with the administration of the DARE program at the Sheriff's Office

53347 – Chemical Supplies: Various supplies that may be needed that are of a chemical nature such as oxygen or other gases

53352 – Commission Supplies: Cost of supplies used by the Commission in their activities

53359 – Clerk Supplies: Supplies and materials used by the County Clerk to carry out the duties of that office such as Red Books and minutes paper

53369 - 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.

Capital Outlay

52275 – FF&E – Judicial Complex: SPLOST funds only: Items for the Judicial/Administration Complex

58700 - Land Acquisition: Expenditures for the purchase of land

58710 - Building Fixtures & Furnishings: Expenditures for furniture and fixtures including office furniture and building fixtures

58720 - Computer Equipment: Expenditures for computers and computer related equipment such as terminals, printers, etc.

58730 - Rolling Stock: Expenditures for equipment used both on road and off road. Examples include cars, trucks, motor graders, etc.

58740 - 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

58750 - Professional Services: Services directly related to assets acquired or constructed requiring capitalization

58760 - Construction in Progress: Capital Projects in process not yet completed or capitalized

58770 - Other Capital Equipment: Examples would be any items costing more than $1000 not properly chargeable to another capital line

Expenditure Definitions

Capital Outlay

58780 - 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

58781 – Loss on Disposal of Capital Assets: Accounts for any losses when capital assets are disposed of

58782 – Georgia DOT Road Projects: SPLOST Funds only: Projects completed with Department of Transportation participation

58783 – LARP Road Projects: SPLOST Funds only: Projects completed under the Department of Transportation's Local Assistance Road Projects

58784 – Road, Street & Bridge Projects: SPLOST Funds only: Expenditures relating to building and improving roads, streets and bridges in unincorporated Lowndes County

58785 – Water & Sewer Projects: SPLOST Funds only: Expenditures relating to additions and improvement to water and sewer infrastructure

58786 – Parks & Recreation Projects: SPLOST Funds only: Expenditures relating to additions and improvements of recreational and park facilities and infrastructure

58787 – Firefighting Equipment & Facilities: SPLOST Funds only: Expenditures relating to building new fire stations and purchase of new equipment for those facilities

58788 – 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

58789 – 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

58790 – Post Closure Costs: Expenditures relating to required monitoring and post closure care costs for landfills

58791 – 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

58792 – 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

Expenditure Definitions

Capital Outlay

58793 – Hospital Authority Parking Facility: SPLOST Funds only: Expenditures relating to the County's share for construction of a parking facility for the hospital

58794 – Airport Authority Equipment & Facilities: SPLOST Funds only: Expenditures relating to the construction of facilities on the Airport property and purchase of equipment

58799 – Other Fixed Assets: Fixed assets that do not fit into any of the above descriptions

Other Services and Contracts

52200 – 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.

52220 - Contractual Services - SGRDC Data Processing: Monthly fee for usage of SGRDC computer system including PC Support. This does NOT include participation fee.

52230 - Contractual Services - State of Georgia: Contractual services with the State of Georgia. Includes Prison work details.

52240 - 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.

52241 - Contractual Services - Grant Matches: The cash match portion that the County must provide in accordance with any grant agreement

52242 – Contractual Services – OMI: Accounts for the contract with OMI for utilities services. This contract ended in 2010 and was brought in-house for 2011.

52243 – Contractual Services – Answering Services: Costs associated with an after-hours call taking service

52244 – Contractual Services – Collection Services: Costs associated with waste pickup services

52245 – Contractual Services – K9 Services: Costs associated with care and maintenance of K9 partners used at the Sheriff's Office

52246 – Contractual Services – Records Management: Costs associated with storing and retrieval of records at an off-site storage facility

52247 – Contractual Services – Animal Care: Costs associated with providing animal care at the shelter facility

Expenditure Definitions

Other Services and Contracts

52250 - 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

52260 - Insurance - Self-Insurance Annual Premiums: Annual Insurance Premiums for Law enforcement liability, general liability, vehicle, equipment floater, property, public officials/employees, and environmental pollution

52270 - Insurance - Health Claims: Self-insured health claim expense

52271- Insurance – Health Premiums & Fees: Self-insured health insurance premiums and other associated fees

52276 – Workers' Compensation Claims: Claims paid on workers' compensation cases

52280 - 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.

52310 – Property & Casualty Insurance Premiums: Accounts for all premiums that were formerly accounted for under 52250. Includes bonds, vehicles, property and errors and omissions.

53300 - 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

53301 – GBI Fees: Fees paid to the Georgia Bureau of Investigations, generally for Weapons Carry Permits or background checks

53302 – Credit Card Fees: Fee charged by credit card companies for processing of their cards

53303 - Dues Professional Organizations: The cost to join an organization and maintain membership

53306 - Education & Training - Seminar Cost: Any training, schooling, conferences, seminars, and certifications and any on-line networks used for training as well as instructional materials

53309 - Education & Training - Travel Cost: Meals, transportation and lodging for the purpose of training, schooling, conferences, seminars, and certifications

53315 - Employee Testing: Costs of testing current or prospective employees

Expenditure Definitions

Other Services and Contracts

53316 – Poll Worker Training Pay: Accounts for the payment of poll workers for required training

53317 – Poll Worker Pay: Accounts for the payment of poll workers for advance voting and election day work performed

53318 - Fees, Organizations: Examples are: VALOR/GIS, Planning Commission, cost of participation in South Georgia Area and Planning Commission, Participation in SGRDC (not usage charge)

53319 – Poll Worker Meals: Costs for meals provided to poll workers on election day

53320 – State Administrative Fees: Fees due to the State of Georgia for various administrative functions

53321 - Indigent – Legal: Cost of providing legal assistance to county indigent residents

53324 - Indigent – Medical: Cost of providing medical and dental assistance to county indigent residents

53325 – Commission Projects: Costs associated with various projects supported by the Board of Commissioners

53330 - Informant Buys: Expenditures by law enforcement personnel to informants for information necessary or vital to operational activities

53336 - Judgments & Damages: Payments arising from judicial orders

53337 - Bad Debt Expense: Cost of writing off unpaid receivables

53338 – Unemployment Benefits Paid: Quarterly assessment by the Department of Labor for unemployment benefits. This was previously accounted for under Judgments and Damages.

53339 - Jury Witness: Cost to pay jurors and witnesses in court system

53340 – Statutory Allowance: Amount allowable under the state constitution to assist constitutional officers with the expenditures of their offices

53348 – Postage: The cost of mailing/shipping any item. Examples include UPS, federal express, regular US mail service

53349 – Bird Supper: Accounts for the County's share of expenditures for the Lowndes County Bird Supper, an annual event for the state legislature

Expenditure Definitions

Other Services and Contracts

53350 – Commission Retreat: Costs associated with the annual and mid-year planning retreats held by the Board of Commissions with staff

53351 – Printing: Includes printing of all forms and stationary for general use. Includes business cards, computer forms, etc.

53354 - Prisoner Feeding: Cost to feed prisoners in county jail

53357 - Prisoner Medical: Cost of medical care for prisoners in county jail

53360 - Prisoner Other: Other direct prisoner cost not chargeable elsewhere. Includes, but not limited to bedding, clothing, electronic monitoring, etc.

53361 – Public Works Week: Costs associated with the various activities held during Public Works Week

53362 – Firefighter Banquet: Costs associated with an annual banquet recognizing firefighters

53363 - Rent/Lease: Any cost associated with the rental of facilities or equipment. Examples include rug rentals, rent of small hand tools, etc.

53364 – 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.

53365 – Christmas Decorations: Costs associated with the program during December with Santa on the Courthouse lawn

53366 - Safety Items: Examples include: vests, boots, hard hats, first aid kits, and other

53372 – Subscriptions: Any subscription to magazines, newspapers, letters, etc. associated with that department

53375 – Travel: Costs of travel inside and outside of Lowndes County. Includes transportation, lodging, meals, and other travel costs

53378 – Uniforms: Any clothing purchased or rented for employees. Examples include, but are not limited to shoes, boots, clothing allowances, etc.

53381 - Utilities - Cellular Phones & Pagers: Charges for the use of cellular telephones and pagers

53384 - Utilities – Electricity: Expenditures for electric utility services from a private or public utility company

Expenditure Definitions

Other Services and Contracts

53387 - Utilities - LP Fuel: Expenditures for LP fuel from a private or public utility company

53390 - Utilities - Natural Gas: Expenditures for natural gas utility services from a private or public utility company

53393 - Utilities – Telephone: Expenditures for telephone service from a private or public utility company

53396 - 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.

53399 - Utilities – Television: Expenditures for cable television service from a private or public utility company

54001 – Industrial Authority Disbursements: Industrial Authority Debt Service Fund only – Amounts disbursed to the Industrial Authority after debt service requirements have been met

54002 – Bond Interest Disbursement: Industrial Authority Debt Service Fund only – Interest payments on Industrial Authority debt

54003 – Bond Premium Disbursement: Industrial Authority Debt Service Fund only – Premium payments on Industrial Authority debt

54400 - Facility Repairs & Maintenance: Any repairs and maintenance to the facilities

54404 – Tag and Title: Costs associated with obtaining tags for County vehicles and equipment

54405 - Other Equipment Repairs & Maintenance: Any repairs and maintenance to equipment. Includes calculators, computer equipment, copy machines, radio, etc.

54410 - Vehicle and Heavy Equipment Repairs & Maintenance: Any repairs and maintenance to rolling stock both on road and off road

54412 – Utilities Testing: Costs associated with testing water in the Utilities Department

54413 – Utilities Mowing: Costs associated with mowing and maintenance around Utilities properties

54415 - Gasoline & Diesel: Cost of purchased gasoline and diesel for use in county vehicles

54420 – Lubricants: Cost of purchased lubricants for use in county vehicles

54425 – Tires: Cost of purchased tires for use in county vehicles

Expenditure Definitions

Other Services and Contracts

54430 - Road Maintenance – Culverts: Cost of Culverts used in Road Maintenance

54435 - Road Maintenance – Asphalt: Cost of Asphalt used in Road Maintenance

54440 - Road Maintenance – Other: Includes, but not limited to gravel, sand, fill, propane, fencing materials, paint, docking, piles, caps, etc.

54445 - Road Maintenance – Signs: The cost of permanent and temporary signs associated with road maintenance

56600 – 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.

56653 – Federal – CJCJ – Juvenile Offenders: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56665 – DOT Exit 13 Beautification: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56666 – Federal – Citizens Corp Grant: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56667 – FEMA – Skipper Bridge Road/McMillan Bridge: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56668 – Federal – VOCA – District Attorney: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56671 – DOT Exit 5 Beautification: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56672 – Federal – DHR Hahira Outreach: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56673 – Federal/Georgia – GEMA Hazard Mitigation – Weather Radios: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56674 – Federal/Georgia – GEMA Hazard Mitigation Plan Grant: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56675 – Federal – GEMA Homeland Security - 911: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

Expenditure Definitions

Other Services and Contracts

56676 – ARRA Public Transportation Assistance: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56677 – Federal – GEMA Homeland Security - Sheriff: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56678 – Diving for James Grant: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56679 – EMPG Planning and Preparedness Grant: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

56680 – State Criminal Alien Assistance: Intergovernmental Grant Fund only – Accounts for grant expenditures for this program

57650 - Depreciation Expense: Annual fixed asset depreciation charge

Debt Service

57660 – Amortization – Bond Issuance Costs: Relating to the amortization of the costs for issuing debt

59800 - Bond Interest: Periodic interest payments on general obligation or other bonds

59810 - Bond Principal: Expenditures for periodic principal maturities of general or other obligation bonds

59820 - Fiscal Agent Fees: Payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity

59830 – Bond – Insurance & Other Fees: Payments to Bond underwriters, legal fees, and other costs associated with bond issuance

59840 - Other Interest: Interest payments on general long-term debt other than bonds

59850 - Other Principal: Payments on principal of general long-term debt other than bonds

Transfers Out

61901 – Operating Transfers Out – Accommodation Excise Tax: Appropriation of funding to the Accommodation Excise Tax Fund to subsidize its operations

61902 – Operating Transfers Out – 911 Communications: Appropriation of funding to the Sheriff's Radio Communications to subsidize its operations

Expenditure Definitions

Transfers Out

61903 – Operating Transfers Out – Sanitation Fund: Appropriation of funding to the Sanitation Fund to subsidize its operations

61908 – Operating Transfers Out – Capital Projects: Appropriation of funding to the Capital Projects Fund to subsidize its operations

61909 – Operating Transfers Out – KLVB: Appropriation of funding to KLVB for promotion of environmental stewardship

61911 – Operating Transfers Out – Water & Sewer Fund: Appropriation of funding to the Water/Sewer Fund for SPLOST projects completed

61913 – Operating Transfers Out – 911 Operations: Appropriation of funding to the 911 Center to subsidize its operations.

61914 – Operating Transfers Out – Grants: Transfer of funds to the Grants Fund for matching funds payment

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