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 1



Richard Raines, District 2



Crawford Powell, District 3

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

Department Directors:
Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Mickey Tillman, Human Resource Director
Aaron Kostyu, ITS Director
Michael Fletcher, County Engineer
Ashley Tye, Emergency Management Director
Linda Patelski, Animal Control 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, Chief Superior Court Judge
Sara Crow, Clerk of Court
John Kent Edwards, State Court Judge
Justin Cabral, State Court Solicitor
Joni B. Parker, Chief 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, 2011. 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 six 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, 2011. 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 four consecutive years.

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June 26, 2012

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, 2013.

As has been the case for the past two years, 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 2013. 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.

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- 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. Over the past twelve months, the tax has shown signs of stabilizing and, for most months, grew from the previous year. The current sales tax will be collected through 2013. With the restriction on dates provided by the General Assembly for SPLOST referendums, the County has elected to present the referendum for the continuance of the SPLOST tax for November 2012.

- 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 sixth consecutive year for its budget ending June 30, 2012.

- 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, 2011.

- 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."

- 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.

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- 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 assessments 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 2013 Highlights:

- The General Fund shows an increase from fiscal year 2012 of $8,334,194 or 21.10%; however, $6,500,000 was due to a change in accounting procedure that was amended during 2012. While the past few years have shown flat revenues, there are several areas showing signs of improvement.

- The total County budget increased by $9,459,729 or 11.14%. Notable items in this budget include the continuation of a pilot program that began during FY 2012 for ankle monitoring, reinstatement of one frozen position for the second half of the year and a small cost of living increase. The majority of large capital items were put on hold for consideration in the next SPLOST.

Issues and Challenges:

- 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. Paving projects for the current SPLOST are complete.

- Jail Improvements: The County recently completed the expansion of the jail to increase the number of beds. Currently, there is a need to improve some existing sections of the jail where issues have developed. The funds saved with the construction of the Judicial/Administrative Complex and Jail expansion projects will be used to fund the improvements.

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- 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. As discussed at the retreat we had hoped to have a solution in place by the beginning of the fiscal year. Due to the complexity of the program, we will be extending the card program until December 31, 2012 to allow sufficient time to issue a request for proposal and allow the successful bidder(s) to implement the new program. The cards will be sold for $50 but will not be prorated.

Total Expenditures:

The FY 2013 Budget for the County is $94,211,633, an increase of 10.95% from 2012. A breakdown of each fund follows.

Fund	FY 2012	FY 2013	Variance	Percent Change
General Fund	39,499,291	47,668,485	8,169,194	20.68%
Special Revenue Funds				
Commissary	533,406	588,099	54,693	10.25%
Sheriff's Drug Seizures	1,000,000	1,000,000	-	0.00%
Accommodation Excise Tax	393,237	393,237	-	0.00%
Intergovernmental Grants	92,109	94,057	1,948	2.11%
CHIP Grant	100,000	-	(100,000)	(100.00)%
Jail Operations	459,740	441,739	(18,001)	(3.92)%
Drug Abuse Treatment	185,000	180,000	(5,000)	(2.71)%
911 Communications	2,766,877	3,108,133	341,256	12.33%
Victim/Witness	227,732	230,839	3,107	1.36%
Special Services	3,211,398	3,254,745	43,347	1.35%
Law Library	-	100,000	100,000	100.00%
Total Special Revenue Funds	8,969,499	9,390,849	421,350	4.70%
Capital Project Funds				
SPLOST IV	15,000	7,400	(7,600)	(50.67)%
SPLOST V	5,800,000	3,300,000	(2,500,000)	(43.10)%
Capital Projects – Judicial/Admin & Jail	-	1,000,000	1,000,000	100.00%
SPLOST VI	18,000,000	18,000,000	-	0.00%
Total Capital Project Funds	23,815,000	22,307,400	(1,507,600)	(6.33)%
Enterprise Funds				
Water/Sewer	3,701,700	4,773,795	1,072,095	28.96%
Landfill	108,380	477,023	368,643	340.14%
Street Lighting	275,040	275,040	-	0.00%
Sanitation	882,135	932,550	50,415	5.72%
Total Enterprise Funds	4,967,255	6,458,408	1,491,153	30.02%

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Fund	FY 2012	FY 2013	Variance	Percent Change
Internal Service Funds				
Equipment Maintenance	412,259	471,391	59,132	14.34%
Health Insurance	3,800,000	4,480,000	680,000	17.89%
Fleet Manager	3,003,600	2,910,100	(93,500)	(3.11%
Workers Compensation Fund	450,000	525,000	75,000	16.67%
Total Internal Service Funds	7,665,859	8,386,491	720,632	9.40%
Total All Funds	84,916,904	94,211,633	9,294,729	10.95%

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 very modest growth. Although the assessment caps have expired, the depression in the market has caused some devaluation. While comparing approved budgets from last year, it appears that there is a large growth in property tax; this is primarily due to an amendment based on accounting procedures.

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 2013 is $47,668,485, an increase of $8,169,194 or 20.68%. Current year property taxes account for $26,420,000 or 55.42% of General Fund Revenues.

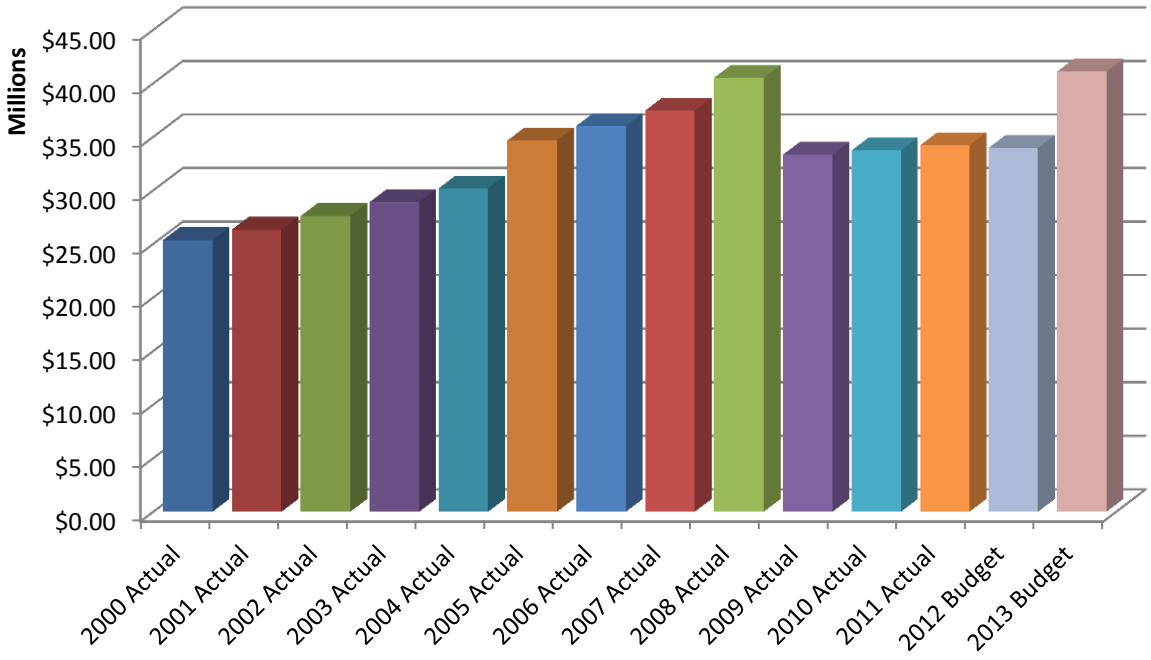


Figure 1 General Fund Tax Revenue History

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Expenditures:

The proposed expenditures for fiscal year 2013, like the past two years, represent a most basic level of current services. Regarding positions, the Community Service Director, which oversees the ankle monitoring program, was added for the full year and one frozen position was added for half a year. No upgrades were included but a modest shift to the scale for cost of living was included. Most capital purchases were eliminated in anticipation of the upcoming SPLOST referendum.

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 included salaries and benefits. The expenditures for personnel in the fiscal year 2013 budget represent 51.21% of the General Fund Budget or $24,410,841, up slightly from $23,061,304. Of the total budget, personnel expenditures represent 31.73% or $29,889,054, up slightly from $28,267,504. As a board, you instructed us during the year to see if it were possible to give a cost of living increase, even a modest one as employees have continued to be asked to do more with no increases in the past three years. This budget provides for a 2% cost of living adjustment.

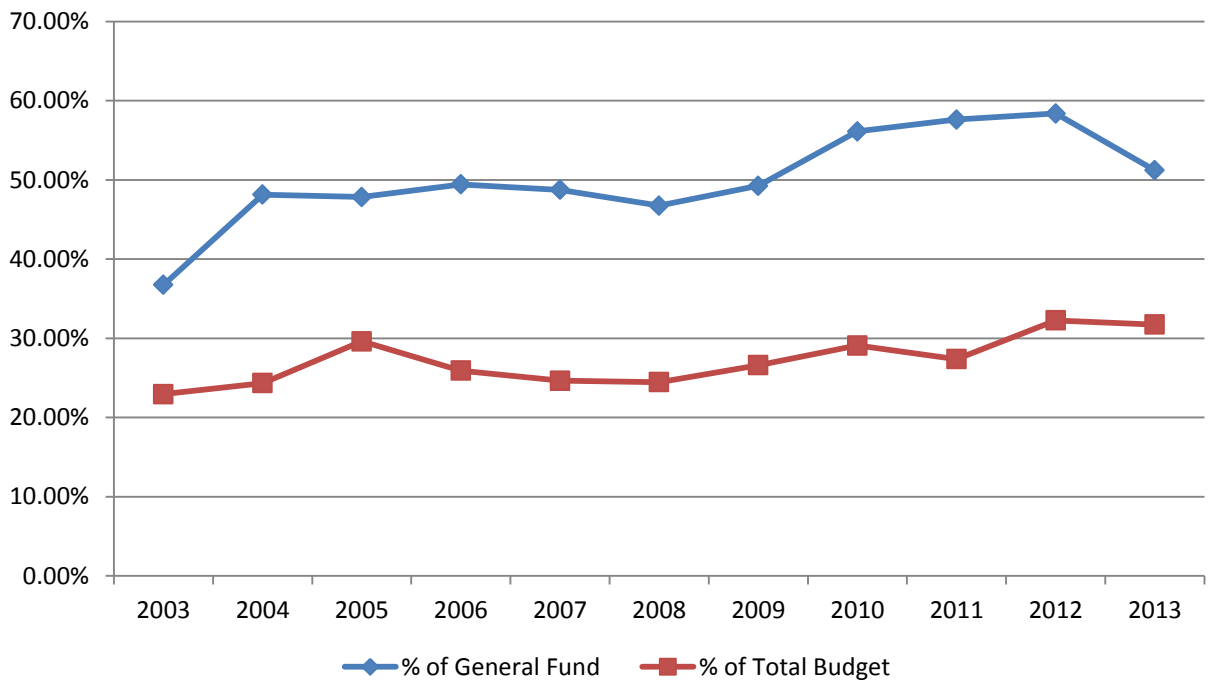


Figure 2 Personnel as a Percentage of Budgets

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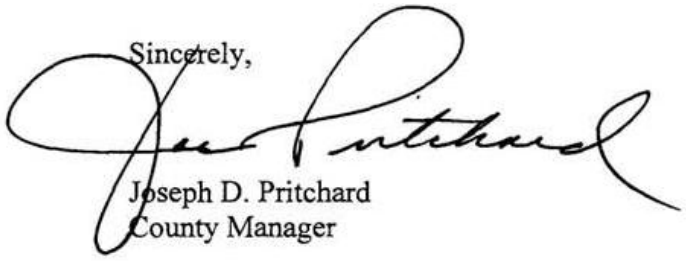
In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Travel related to training was significantly reduced in the 2011 budget and has no significantly increased since. While training is of critical importance to ensure that employees stay abreast of changes in legislation and technology and remain proficient in their positions, funding is not available without reducing or eliminating some services. Efforts were made to standardize uniform and boot reimbursements to employees.

Summary:

In summation, the budget for fiscal year 2013 provides for the funding for mission critical services with no anticipation of a change in the millage rate for operations. The dedicated millage for the Industrial Authority and Parks and Recreation Authority will continue at the current rates. As difficult as the past few years have been, we have been able to continue services and meet the needs of our citizens without increasing taxes. By taking a conservative stance and holding the line on expenditures and positions, we present a balanced budget that does not require reductions in force or furloughs. This represents a lean budget that enforces the Board's "Back to Basics" philosophy and will continue to challenge us all to find new and more cost effective ways to serve our citizens.

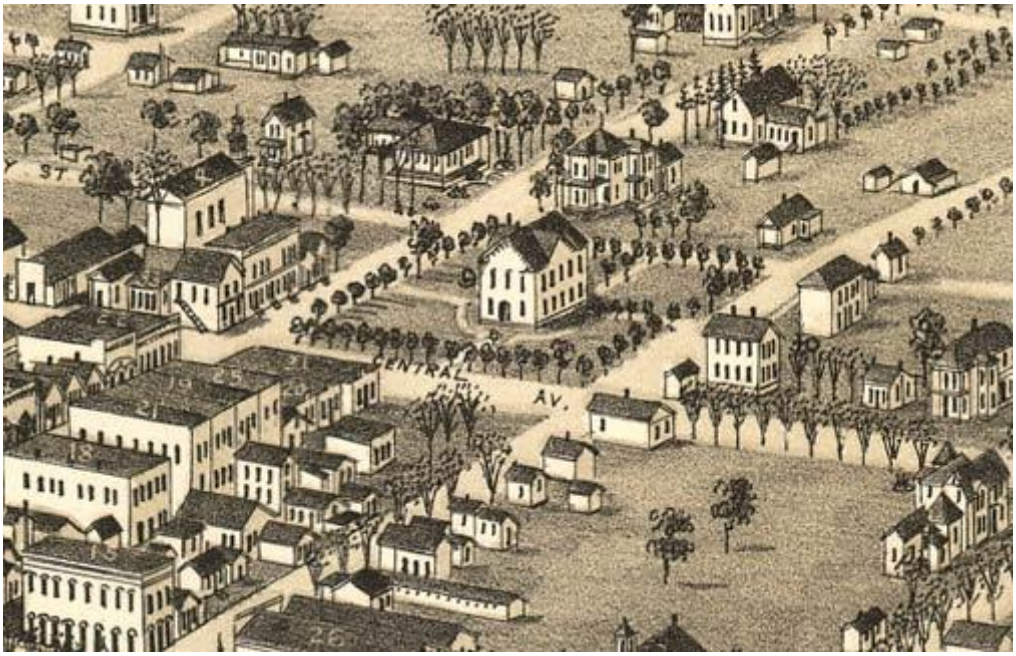
I am grateful for the tremendous efforts by department heads, elected and appointed officials in developing this budget. Their assistance and willingness to explore new options made the process much easier. Special recognition goes to Stephanie Black, Finance Director and her staff in formulating this 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

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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:

- Continued review of the Code of Ordinances to ensure citizen safety and quality of life (CGI)
- Educate citizens regarding their County government (CGII)
- Ensure the financial strength of the County (CGIII)
- Provides services to all citizens in an efficient, effective and responsive manner (CGIV)

Short Term Goals:

- Review and update ordinances regarding solid waste, animal welfare, alcoholic beverages and alarms (CGI)
- Implement a youth program such as Junior County Commission (CGII)
- Provide citizen outreach through radio programming and lunch and learn sessions (CGII)
- Renegotiate local option sales tax, ensuring tax equity for all citizens (CGIII, CGIV)
- Renegotiate special purpose local option sales tax, providing needed capital improvements (CGIII, CGIV)
- Develop a plan for maintenance, restoration and use of the historical courthouse (CGIII, CGIV)
- Transition Code Enforcement from a complaint based service to a patrol service in an effort to decrease violations (CGI, CGII, CGIV)

(CGI) (CGII) (CGIII) and (CGIV) are used in the departmental section to tie departmental goals to overall Commission goals.

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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 a fiscally responsible and responsive 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 structure and policies, a discussion of current Commission goals and comparative historic background.

- Financial Summary – This section provides the reader with information about the overall County budget including historical information, debt service and capital purchases.

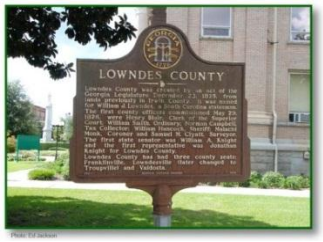
- Specific Fund Budgets – This section provides information about each fund, broken down by departments and includes goals and objectives for governmental units as well as performance measures if available.

- 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 goals for 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.

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A Brief History of Lowndes County



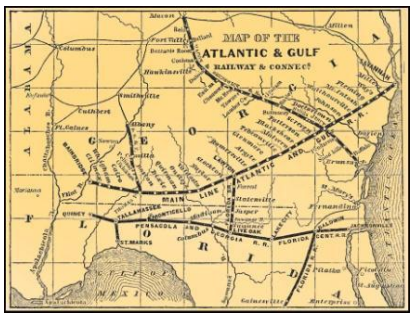
Lowndes County, located in south central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a Revolutionary War leader from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



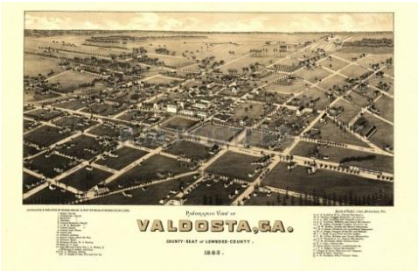
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing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



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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. The campus, which sits on 172 acres, has five colleges, 73 undergraduate degrees and 59 graduate degrees. Current enrollment is approximately 13,000 students.



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.







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Community Profile

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

Land Area: 504.3 square miles
Persons per Square Mile: 220.2

Climate:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg.
High Temp	62º	66º	72º	79º	86º	90º	91º	91º	87º	80º	71º	64º	78º
Low Temp.	43º	46º	52º	58º	65º	71º	74º	73º	70º	60º	51º	45º	59º
Avg. Temp.	53º	56º	62º	69º	76º	81º	83º	82º	79º	70º	61º	55º	69º
Avg. Rainfall	4.18	4.13	4.55	3.27	2.73	4.77	5.00	5.10	4.02	2.74	2.55	3.17	3.85
Avg. Humidity	67%	64%	61%	60%	63%	69%	72%	73%	72%	67%	67%	68%	67%

Population: Lowndes County

1970	55,112
1980	67,972
1990	75,981
2000	92,115
2010	109,233
2011	111,885

Population: Incorporated Cities

	2000	2010
Dasher	834	912
Hahira	1,626	2,737
Lake Park	549	733
Remerton	847	1,123
Valdosta	44,259	54,518

Population Statistics	Lowndes County	Georgia	United States
Population, 2011	111,885	9,815,210	311,591,917
Population growth rate	2.4%	1.3%	0.9%
Percentage of population over age 65	9.8%	11.0%	13.3%
Percentage of population under age 18	24.3%	25.4%	23.7%

Gender Statistics	Lowndes County	Georgia	United States
Female Population	51.0%	51.1%	50.8%
Male Population	49.0%	48.9%	49.2%

Racial Statistics	Lowndes County	Georgia	United States
White persons	59.2%	63.2%	78.1%
Black persons	36.6%	31.0%	13.1%
American Indian or Alaskan Natives	0.5%	0.5%	1.2%
Asian persons	1.6%	3.4%	5.0%
Native Hawaiian or Other Pacific Islanders	0.2%	0.1%	0.2%
Persons reporting two or more races	2.0%	1.8%	2.3%
Hispanic or Latino	5.2%	9.1%	16.7%

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Community Profile

Educational Statistics	Lowndes County	Georgia	United States
Adults with at least a high school education	82.9%	83.5%	85.0%
Adults with at least a bachelor's degree	22.3%	27.2%	27.9%

Housing Statistics	Lowndes County	Georgia	United States
Housing units, 2010	43,921	4,088,801	131,704,730
Homeownership rate	59.1%	67.2%	66.6%
Median value, owner occupied housing units	$128,000	$161,400	$188,400
Households	38,358	3,468,704	114,235,996
Persons per household	2.62	2.66	2.59

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	$39,096	$49,347	$51,914
Per capita income	$20,041	$25,134	$27,334
Persons below poverty	21.6%	15.7%	13.8%
Unemployment rate	9.2%	10.2%	8.9%

Business Statistics	Lowndes County	Georgia	United States
Private, nonfarm establishments, 2009	2,734	219,318	7,433,465
Private, nonfarm employment, 2009	38,938	3,410,505	114,509,626
Nonemployer establishments, 2009	5,869	734,830	21,090,761
Retail sales ($1,000), 2007	$1,804,839	$117,516,907	$3,917,663,456
Retail sales per capita, 2007	$17,744	$12,326	$12,990
Building permits, 2011	612	18,493	624,061

Registered voters, June 1, 2011	59,697
%voting in last general election	49.31%
# of precincts	12
US Congressional District	1st and 2nd
State Congressional District	174th, 175th, 176th and 177th
State Senate District	8th

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Community Profile

Assessed Valuations ($1,000)	Assessed Value*	Actual Value*	Assessment Rate	Unincorporated Direct Tax Rate	Incorporated Direct 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
2011	$2,797,639	$6,994,098	40%	7.31	7.31

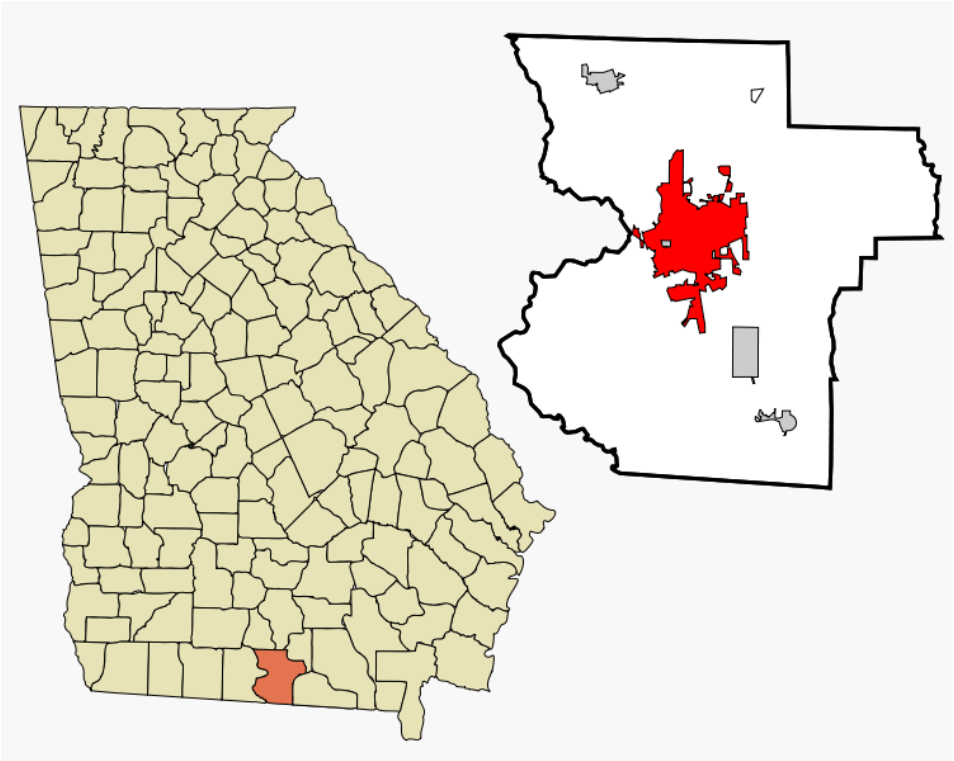
Principle Taxpayers	Taxable Assessed Value	% of Taxable Assessed Value
Archer Daniels Midland	$55,141,129	1.97%
Packaging Corporation of America	$51,817,488	1.85%
Lowe's Distributing Center	$28,523,443	1.02%
South Georgia Pecan	$26,630,392	0.95%
J M Smith Corporation	$19,088,906	0.68%
Colquitt Electric Membership	$13,581,857	0.49%
Marelda Valdosta Mall LLC	$12,411,072	0.44%
Saft America	$11,499,485	0.41%
Bellsouth Telecom/AT&T Georgia	$10,177,420	0.36%
Lowe's Home Centers, Inc.	$9,305,225	0.33%
All Others	$2,559,462,722	91.49%

Principle Employers	Employees	% of Employees
Moody Air Force Base	6,100	12.77%
South Georgia Medical Center	3,200	6.70%
Valdosta State University	2,280	4.77%
Lowndes County School System	1,279	2.68%
Valdosta City School System	950	1.99%
Lowe's Distribution Center	900	1.88%
Convergys Corp	850	1.78%
Lowndes County	599	1.25%
City of Valdosta	540	1.13%
Fresh Beginnings	500	1.05%
Other Employees	30,583	64.01%

Millage Rate	Direct County	Industrial Authority	Parks and Recreation Authority	Total Millage
2012	7.31	1.00	1.25	9.56

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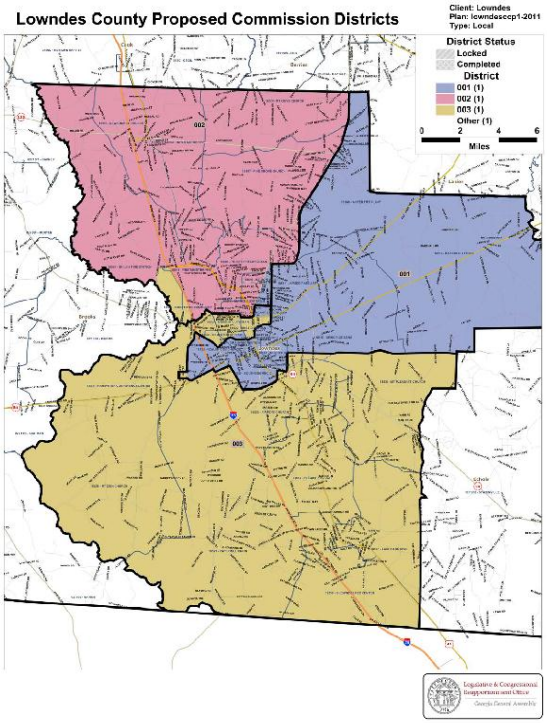
County Maps

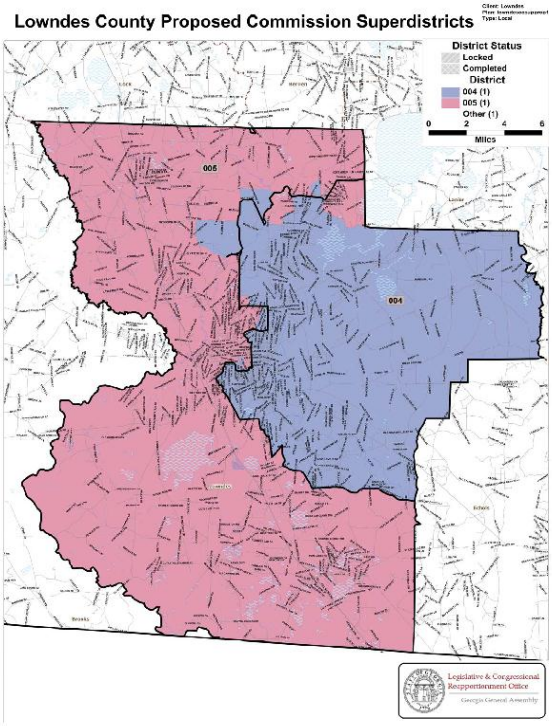




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County Maps





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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	January 5, 2012
Preliminary Departmental Meetings End	January 20, 2012
ITS/Personnel Requests Due	February 1, 2012
Departmental Budgets Due	February 1, 2012
End Departmental/Outside Agency Meetings	March 5, 2012
End Elected Official/Constitutional Officer Meetings	March 23, 2012
Manager Recommendations Finalized	April 20, 2012
End Commissioner Work Sessions	May 11, 2012
Public Hearing	June 5, 2012
Public Hearing and Adoption	June 12, 2012

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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.

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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 (Major 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

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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
Law Library	This fund accounts for monies received and used for the Law Library which is administered by the Courts.	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*

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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. The CHIP Grant was not funded for fiscal year 2013 and is presented for historical purposes only.	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 (Major Fund)	This fund accounts for the County's fifth Special Purpose Local Option Sales Tax. SPLOST V ran from 2003 through 2007 and expenditures are still ongoing.	Modified Accrual
SPLOST VI (Major Fund)	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 (Major Fund)	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

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Landfill (Major Fund)	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.	
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 (Major Fund)	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

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Functional Units

General Fund	Special Revenue	Capital Project	Enterprise	Internal Service
Animal Control Board of Assessors Board of Commissioners Board of Elections Board of Equalization Circuit Public Defender Clerk of Court Contingency Coroner County Attorney County Clerk County Engineer County Manager District Attorney District Court Admin. Emergency Management EMS Extension Service Facilities Maintenance Family Services Finance General Facilities Human Resources Information Technology Juvenile Court Library Magistrate Court Mental Health Moody Support Group NPDES – Stormwater Probate Court Probation Public Health Public Works – Admin. Road Construction Road Maintenance Sheriff Solicitor General State Court Street Lighting Superior Court Tax Commissioner	Commissary: Sheriff's Commissary	CDBG CHIP Grant	Water/Sewer	Equipment Maintenance: Shop Maintenance Fueling Center
	Drug Seizures: Sheriff – Drug Seizure	SPLOST IV	Landfill	
	Accommodation Tax: Tourism Authority Airport Authority	SPLOST V	Street Lighting Districts	Health Insurance
	Intergovernmental Grants: Various	Judicial/Admin Complex and Jail Construction Fund	Sanitation	Fleet Manager
	Jail Operations: Sheriff – Jail Ops	SPLOST VI		Workers Compensation
	Drug Abuse Treatment: LODAC			
	Emergency Telecom.: 911 Operations Sheriff's VHF Radio Public Safety Radio			
	Victim/Witness: District Attorney Solicitor General			
	Special Services: Contingency SGRC Dues Fire/Rescue Mosquito Control County Planner Planning/MPO VALOR/GIS Zoning			
	Law Library: Law Library			

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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.

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Financial Policies

Budget and Equity Policy, etc.:

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.

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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.

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Financial Policies

Investment Policy, etc.:

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.

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Financial Policies

Investment Policy, etc.:

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.

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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 insure 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.

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Financial Policies

Debt Management Policy, etc.:

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.

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Financial Policies

Debt Management Policy, etc.:

Such financing must insulate the County from risk or exposure and must be approved by the Board of Commissioners.

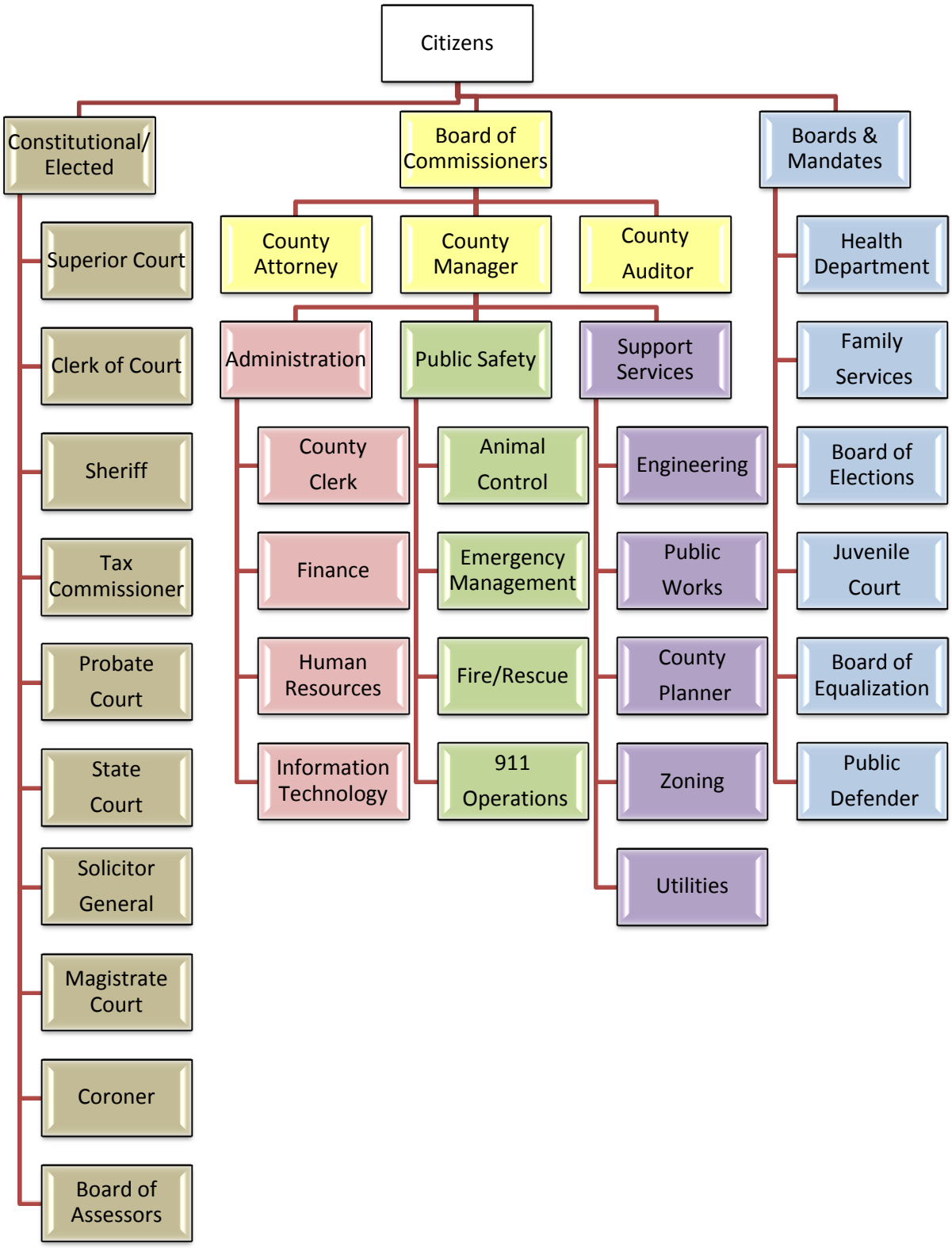
Method of Sale - The County shall determine the best sale method for each debt issue based on market conditions, issue-specific conditions, cost and risks associated with alternative debt structures, credit rating, general financial condition and staff capability to administer. The County shall promote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

Short-term Debt and Interim Financing - The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue 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.

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Organizational Chart



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Personnel Summary:

	Request	Approved
Approved Positions in 2012 Budget		595
Adjustments made during fiscal year:		
Mobile Home Locator – Board of Assessors (Frozen)		(1)
Community Corrections Director – Community Service (Added at request of Superior Court Judges)		1
Court Clerk – Clerk of Court (Previously frozen; Shift)		2
Sr. Deputy Clerk – Clerk of Court (Shift)		(1)
Administrative Clerk – Sheriff (Shift)		(1)
Administrative Technician – Sheriff (Shift)		1
Animal Control Officer – Animal Control (Shift)		(1)
Animal Shelter Attendant – Animal Control (Shift)		1
PT Animal Shelter Attendant – Animal Control (Shift)		(1)
Heavy Equipment Operator – Construction (Shift)		1
Superintendant – Water/Sewer (Shift)		1
Utilities Assistant Supervisor – Water/Sewer (Shift)		(1)
Utilities Supervisor – Water/Sewer (Shift)		(1)
Utility Service Worker – Water/Sewer (Shift)		1
Recycling Center Attendent PT – Sanitation (Shift)		1
Recycling Center Attendent – Sanitation (Shift)		(2)
Solid Waste Equipment Operator – Sanitation (Shift)		(1)
Inventory Coordinator – Equipment Maintenance (Shift)		1
Actual Positions in 2012		595
Requested Positions/Upgrades for Fiscal Year 2013		
Board of Commissioners (Two new commission districts)	2	2
Information Technology Service	2	-
Probate Court (Previously frozen)	1	1
Sheriff	1	-
Fire Rescue	14	-
Total Requested/Filled Positions	20	3
Requested Upgrades		
Board of Assessors	1	-
Approved Positions in 2013 Buget		598

- The majority of position adjustments represent shifts between positions (ex. Hiring a Clerk to fill the position of Sr. Clerk)
- A vacated position was frozen and two that had previously been frozen were filled (one in fiscal year 2012, the other in fiscal year 2013).
- A position was added at the request of the judges on a trial basis and became permanent for fiscal year 2013.

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Financial Summary (in thousands)

	Governmental Types			Business Types				
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service	Total FY 2013	Total FY 2012	Total FY 2011
Revenues:								
Taxes	41,105.0	3,560.0	21,000.0	-	-	65,665.0	58,585.0	53,188.5
Licenses and permits	4.0	120.5	-	-	-	124.5	119.0	114.0
Intergovernmental	230.9	792.7	-	-	-	1,023.5	1,100.0	1,026.3
Charges for service	3,899.6	1,974.0	-	5,641.3	8,390.1	19,905.0	18,884.2	18,180.0
Fines and forfeitures	1,700.0	1,994.0	-	-	-	3,694.0	3,249.0	3,277.0
Investment	5.0	-	6.2	-	-	11.2	20.0	17.5
Miscellaneous	10.0	375.0	-	869.0	-	1,254.0	1,242.0	1,635.0
Total Revenues	46,954.5	8,816.2	21,006.2	6,510.3	8,390.1	91,677.3	83,199.2	77,438.2
Expenditures/Expenses:								
General government	10,942.2	470.5	-	-	5,005.0	16,417.7	15,334.5	15,357.0
Judicial	5,140.0	424.9	-	-	-	5,564.9	5,154.1	5,119.2
Public safety	18,356.2	6,746.4	-	-	-	25,102.6	24,598.3	24,178.3
Public works	4,135.7	96.4	22,307.4	5,268.2	3,376.4	35,184.0	35,744.7	28,794.1
Health and welfare	675.4	180.0	-	-	-	855.4	911.1	900.3
Culture and recreation	4,500.0	-	-	-	-	4,500.0	1,000.0	1,050.0
Housing and development	3,040.0	959.4	-	-	-	3,999.4	1,134.7	3,597.6
Total expenditures/expenses	46,789.5	8,877.6	22,307.4	5,268.2	8,381.4	91,624.0	83,877.3	78,996.5
Excess (Deficit) of Revenues Over Expenditures/Expenses	165.0	(61.4)	(1,301.2)	1,242.1	8.7	53.2	(678.1)	(1,558.3)
Non-Operating Revenues/Expenses								
Water/Sewer	-	-	-	(495.0)	-	(495.0)	(495.0)	(495.0)
Fleet manager	-	-	-	-	(5.1)	(5.1)	(8.6)	-
Operating Transfers								
Transfers In	714.0	1,012.3	-	361.2	-	2,087.5	853.1	287.9
Transfers Out	(879.0)	(513.2)	-	(695.2)	-	(2,087.5)	(853.1)	(287.9)
Excess (Deficit) of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	437.6	(1,301.2)	413.1	3.6	(446.9)	(1,181.7)	(2,053.3)

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Summary of Revenues by Fund and Source (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
General Fund							
Taxes	33,743.0	34,211.4	33,975.0	34,190.1	33,975.0	41,105.0	20.99%
Licenses and permits	9.5	2.2	7.5	3.9	7.5	4.0	(46.67)%
Intergovernmental	396.1	228.6	209.3	232.4	209.3	230.9	10.34%
Charges for service	3,916.7	4,019.5	3,887.5	4,135.5	3,887.5	3,899.6	0.31%
Fines and forfeitures	1,505.1	1,564.5	1,400.0	1,540.8	1,400.0	1,700.0	21.43%
Investment income	8.3	5.6	5.0	2.4	5.0	5.0	0.00%
Miscellaneous	75.8	115.1	15.0	138.6	15.0	10.0	(33.33)%
Transfers in	-	627.3	-	840.6	-	714.0	100.00%
Total General Fund	39,654.4	40,774.1	39,499.3	41,084.3	39,499.3	47,668.5	20.68%
KLVB							
Intergovernmental	10.0	-	-	-	-	-	0.00%
Investment income	0.1	-	-	-	-	-	0.00%
Miscellaneous	0.1	-	-	-	-	-	0.00%
Transfers in	50.0	4.2	-	-	-	-	0.00%
Total KLVB	60.2	4.2	-	-	-	-	0.00%
Commissary							
Charges for service	256.1	359.4	300.0	328.5	300.0	350.0	16.67%
Fines and forfeitures	-	1.1	-	1.6	-	2.0	100.00%
Miscellaneous	520.0	343.9	300.0	344.5	300.0	350.0	16.67%
Total Commissary	776.1	704.4	600.0	674.6	600.0	702.0	17.00%
Drug Seizures							
Fines and forfeitures	366.0	379.5	1,000.0	-	1,000.0	1,000.0	0.00%
Investment income	13.5	12.2	-	-	-	-	0.00%
Total Drug Seizures	379.4	391.8	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Excise							
Taxes	-	274.9	260.0	233.0	260.0	260.0	0.00%
Transfers in	-	-	133.2	142.7	133.2	133.2	0.00%
Total Accommodation Excise	-	274.9	393.2	375.7	393.2	393.2	0.00%
Intergovernmental Grants							
Intergovernmental	922.1	2,850.5	92.1	1,266.9	92.1	94.1	2.11%
Transfers in	-	10.3	-	-	-	-	0.00%
Total Intergovernmental Grants	922.1	2,860.8	92.1	1,266.9	92.1	94.1	2.11%
Jail Operations							
Fines and forfeitures	512.4	520.9	495.0	444.9	495.0	525.0	6.06%
Miscellaneous	12.4	-	-	-	-	-	0.00%
Total Jail Operations	524.8	520.9	495.0	444.9	495.0	525.0	6.06%
Drug Abuse Treatment							
Fines and forfeitures	198.7	210.7	211.0	162.9	211.0	201.0	(4.74)%
Transfers in	-	195.0	-	-	-	-	0.00%
Total Drug Abuse Treatment	198.7	405.7	211.0	162.9	211.0	201.0	(4.74)%
Emergency Telecommunications							
Intergovernmental	552.7	541.4	604.1	450.2	604.1	604.1	0.00%
Charges for service	1,838.7	1,765.2	1,740.0	1,465.7	1,740.0	1,600.0	(8.05)%
Investment income	-	-	-	-	-	-	0.00%
Miscellaneous	20.9	25.1	20.0	22.8	20.0	25.0	25.00%
Transfers in	-	537.9	402.8	827.8	402.8	879.0	118.24%
Total Emergency Telecom.	2,412.3	2,869.7	2,766.9	2,766.4	2,766.9	3,108.1	12.33%

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Summary of Revenues by Fund and Source (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Victim/Witness							
Intergovernmental	91.6	99.3	94.5	93.6	94.5	94.5	0.00%
Fines and forfeitures	152.3	158.1	143.0	140.2	143.0	166.0	16.08%
Transfers in	-	144.0	-	-	-	-	0.00%
Total Victim/Witness	243.9	401.4	237.5	233.8	237.5	260.5	9.68%
Special Services							
Taxes	3,617.0	3,353.6	3,350.0	3,262.4	3,350.0	3,300.0	(1.49)%
Licenses and permits	114.6	115.7	111.5	121.3	111.5	120.5	8.07%
Charges for service	27.4	33.2	27.0	27.2	27.0	24.0	(11.11)%
Investment income	-	-	-	-	-	-	0.00%
Miscellaneous	-	1.6	-	0.5	-	-	0.00%
Transfers in	-	46.2	-	-	-	-	0.00%
Total Special Services	3,759.0	3,550.3	3,488.5	3,411.4	3,488.5	3,444.5	(1.26)%
Law Library							
Fines and forfeitures	54.3	52.0	-	-	-	100.0	100.00%
Investment income	19.4	-	-	-	-	-	0.00%
Total Law Library	73.7	52.0	-	-	-	100.0	100.00%
CDBG CHIP Grant							
Intergovernmental	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
Total CDBG CHIP Grant	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
SPLOST IV							
Investment income	0.5	-	-	-	-	-	0.00%
Total SPLOST IV	0.5	-	-	-	-	-	0.00%
SPLOST V							
Intergovernmental	-	-	-	678.4	-	-	0.00%
Investment income	15.6	11.9	10.0	1.9	10.0	1.2	(88.00)%
Total SPLOST V	15.6	11.9	10.0	680.2	10.0	1.2	(88.00)%
Capital Projects							
Intergovernmental	-	205.1	-	274.3	-	-	0.00%
Investment income	97.4	24.9	-	0.3	-	-	0.00%
Total Capital Projects	97.4	230.0	-	274.6	-	-	0.00%
SPLOST VI							
Taxes	12,094.6	21,709.1	21,000.0	12,401.3	21,000.0	21,000.0	0.00%
Intergovernmental	624.5	-	-	-	-	-	0.00%
Investment income	4.9	5.4	5.0	3.6	5.0	5.0	0.00%
Total SPLOST VI	12,724.1	21,714.5	21,005.0	12,404.8	21,005.0	21,005.0	0.00%
CDBG The Haven Grant							
Intergovernmental	-	5.0	-	-	-	-	0.00%
Total CDBG The Haven Grant	-	5.0	-	-	-	-	0.00%
Water/Sewer							
Charges for service	4,344.7	4,604.3	4,412.0	4,688.9	4,412.0	4,768.0	8.48%
Miscellaneous	721.3	677.3	487.0	471.1	487.0	524.0	7.60%
Transfers in	-	254.7	-	-	-	-	0.00%
Non-operating Revenues	6.1	10.4	-	194.9	-	-	0.00%
Total Water/Sewer	5,072.1	5,546.7	4,899.0	5,354.9	4,899.0	5,310.0	8.39%

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Summary of Revenues by Fund and Source (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Landfill							
Miscellaneous	624.2	811.1	420.0	393.9	420.0	345.0	(17.86)%
Total Landfill	624.2	811.1	420.0	393.9	420.0	345.0	(17.86)%
Street Lighting Districts							
Charges for service	189.2	191.3	284.0	210.1	284.0	281.0	0.00%
Transfers in	-	340.0	-	-	-	-	0.00%
Total Street Lighting Districts	189.2	531.3	284.0	210.1	284.0	284.0	0.00%
Sanitation							
Charges for service	578.8	585.1	565.0	670.1	565.0	571.3	1.12%
Transfers in	435.0	435.0	-	217.5	-	361.2	100.00%
Total Sanitation	1,013.8	1,020.1	565.0	887.6	565.0	932.6	65.05%
Equipment Maintenance							
Charges for service	668.0	339.6	412.3	412.0	412.3	475.0	15.22%
Total Equipment Maintenance	668.0	339.6	412.3	412.0	412.3	475.0	15.22%
Health Insurance							
Charges for service	4,041.6	4,278.3	3,705.0	4,116.3	3,705.0	4,480.0	20.92%
Non-operating revenues	0.1	-	-	-	-	-	0.00%
Total Health Insurance	4,041.7	4,278.4	3,705.0	4,116.3	3,705.0	4,480.0	20.92%
Fleet Manager							
Charges for service	4,094.7	3,215.7	3,073.7	3,214.5	3,073.7	2,910.1	(5.32)%
Non-operating revenues	0.7	0.2	-	-	-	-	0.00%
Total Fleet Manager	4,094.4	3,215.9	3,073.7	3,214.5	3,073.7	2,910.1	(5.32)%
Workers Compensation							
Charges for service	668.9	470.0	477.7	478.2	477.7	525.0	9.90%
Total Workers Compensation	668.9	470.0	477.7	478.2	477.7	525.0	9.90%
All Funds							
Taxes	49,454.6	59,548.9	58,585.0	50,086.8	59,585.0	65,665.0	12.09%
Licenses and permits	124.1	117.9	119.0	125.2	119.0	124.5	4.62%
Intergovermental	2,737.7	4,051.8	1,100.0	3,048.1	1,100.0	1,023.5	(6.95)%
Charges for service	20,624.7	19,861.7	18,884.2	19,746.8	18,884.2	19,905.0	5.41%
Fines and forfeitures	2,788.8	2,886.8	3,249.0	2,290.4	3,249.0	3,694.0	13.70%
Investment income	159.9	60.1	20.0	8.2	20.0	11.2	(44.00)%
Miscellaneous	1,974.7	1,974.1	1,242.0	1,371.4	1,242.0	1,254.0	0.97%
Transfers in	485.0	2,594.6	536.0	2,028.6	536	2,087.5	289.45%
Non-operating revenues	6.8	10.6	-	195.0	-	-	0.00%
Total All Funds	78,356.2	91,106.5	83,735.2	78,900.4	83,735.2	93,764.8	11.98%

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Revenue Charts

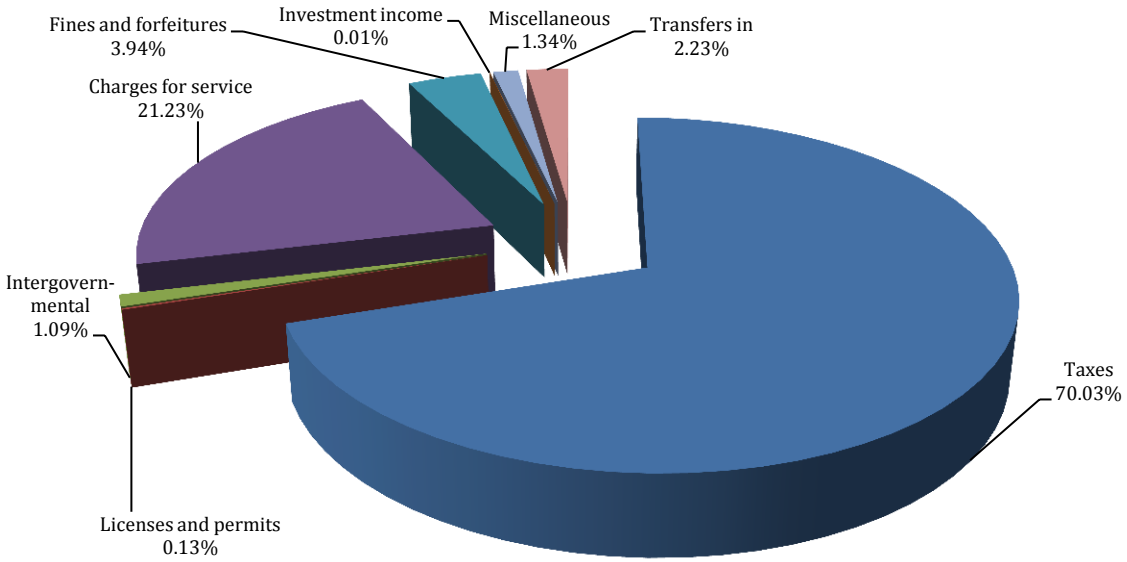


Figure 3 - All Funds Revenue by Type

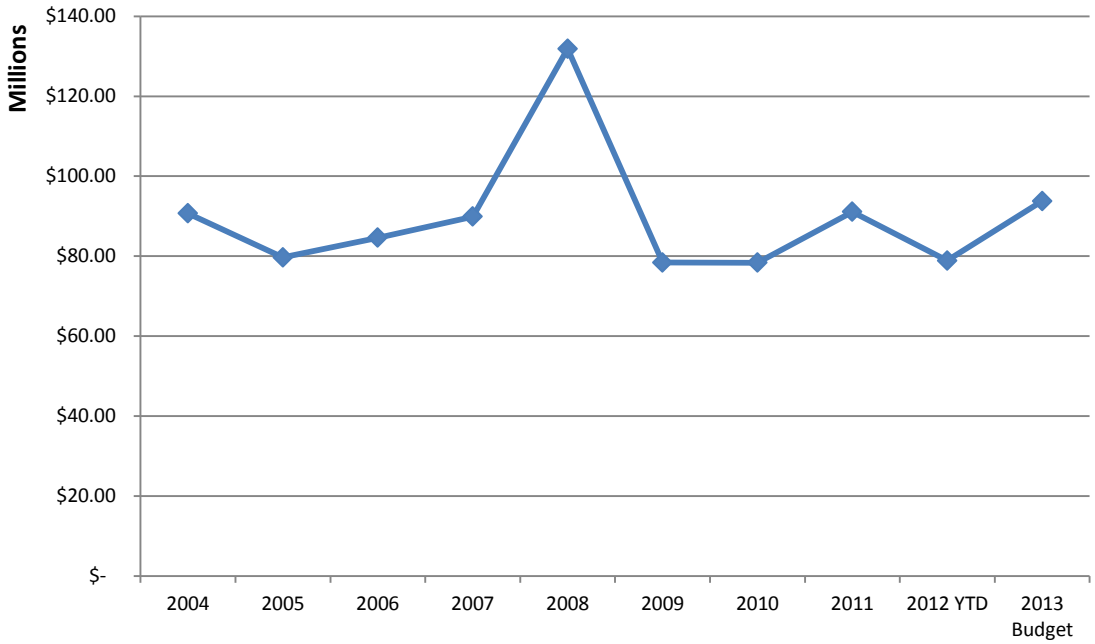


Figure 4 - All Funds Revenue History

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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. Since fiscal year 2011, the Committee has used a 0.00% growth factor. While the County has enjoyed several years of growth from new construction, the ecomony has significantly impacted that. The housing market dwindled. In addition, the General Assembly imposed assessment caps for a period of three years, freezing assessments at the 2008 level. While the assessment caps expired last year, growth has not picked up and the Board of Assessors have actually lowered the values on some properties. New vehicle sales had also declined, further impacting tax revenues. This reduction also impacts the sales tax. During 2012, the General Assembly passed a tax reform bill which will further impact vehicle taxes; however, the full effects of that legislation cannot be determined at this time. The change becomes effective in March 2013.

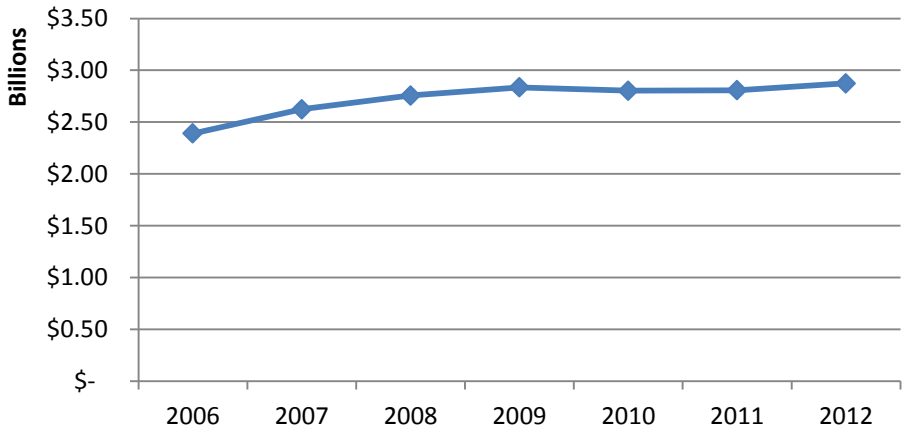


Figure 5 - Digest History

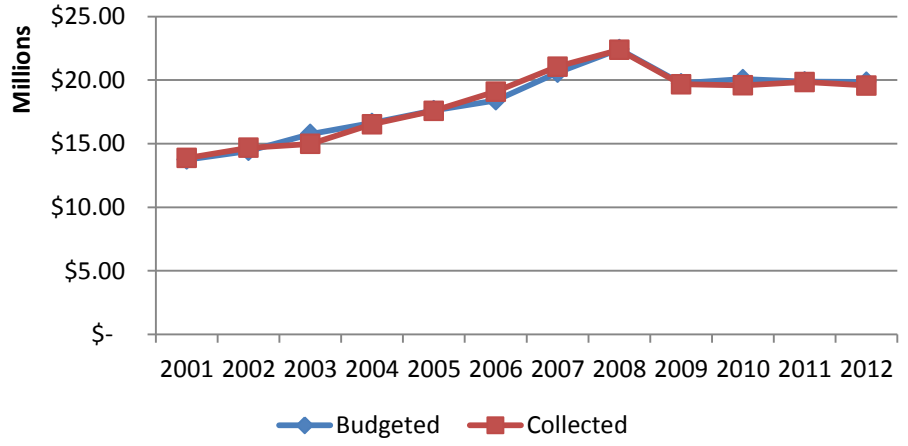


Figure 6 - Tax Collection History

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Revenue Sources and Assumptions

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%	98.73%
2011	$2,807,442,450	$20,450,742	96.11%	96.11%

Figure 7 – Property Tax Value and Collection History

- Local Option Sales Tax: This 1% tax on all retail sales, which is restricted to property tax relief, is collected by the Georgia Department of Revenue and remitted to each government monthly. Lowndes County keeps approximately one year of this tax in reserves and recognizes it as revenue in the following year. The tax is budgeted based on historical trends. Each ten years, in the second year following the decennial census, the local governments must negotiate the allocation of the tax. Lowndes County is currently in negotiations for the Local Option Sales Tax. All sales tax revenues were significantly impacted with the turn in the economy but are showing a slight recovery.

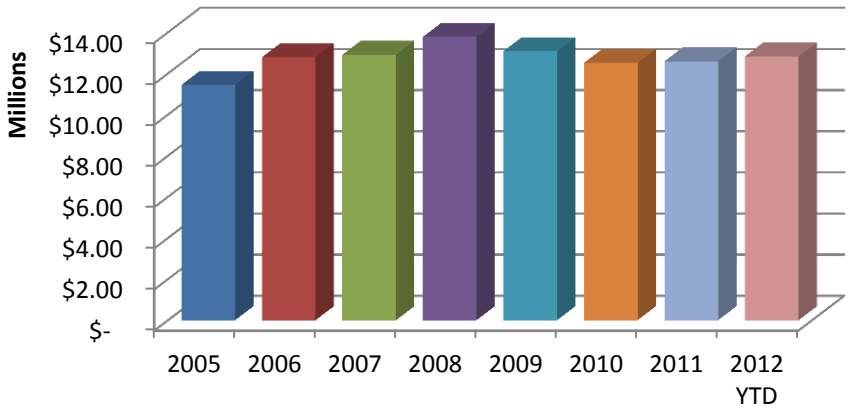


Figure 8 - Local Option Sales Tax Collection History

- 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 remits funds to each government based on the referendum. Lowndes County uses historical growth trends to budget SPLOST revenues. As with the Local Option Sales Tax, the economy had a significant impact on revenues; however, collections are beginning to rise.

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Revenue Sources and Assumptions

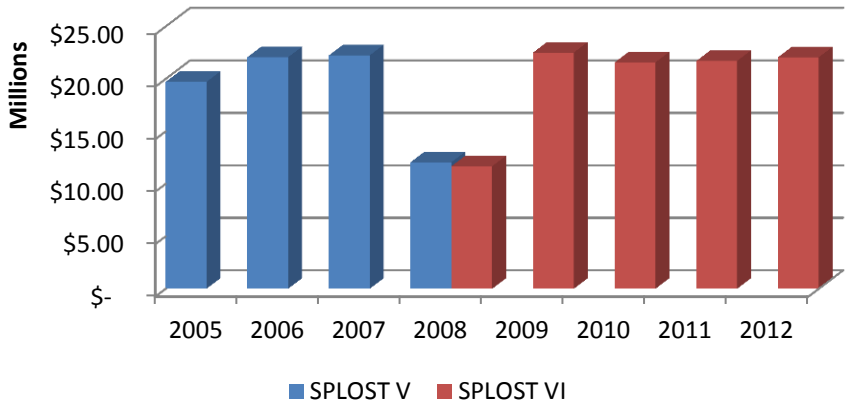


Figure 9 - Special Purpose Local Option Sales Tax Collection History

- Sales Tax Allocations:



- Alcoholic Beverage Excise Tax: This is the tax on the sale of alcoholic beverages in unincorporated Lowndes County. The tax is budgeted based on historical data and adjusted by any changes in fee structure. The tax was accounted for in the General Fund until 2009 when a Special Services Fund was created to account for unincorporated revenues and services.

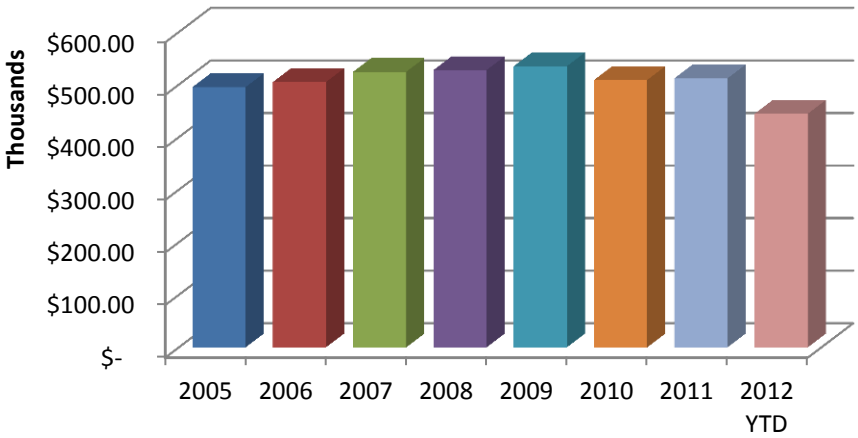


Figure 10 - Alcoholic Beverage Tax History

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Revenue Sources and Assumptions

- Occupational Tax (Business License): This tax is for the registration of businesses in unincorporated Lowndes County and is based upon profitability ratios and gross receipts. The registration is valid from June 1 to May 31 of each year. This item is budgeted based on historical trends. The tax was accounted for in the General Fund until 2009 when a Special Services Fund was created to account for unincorporated revenues and services.

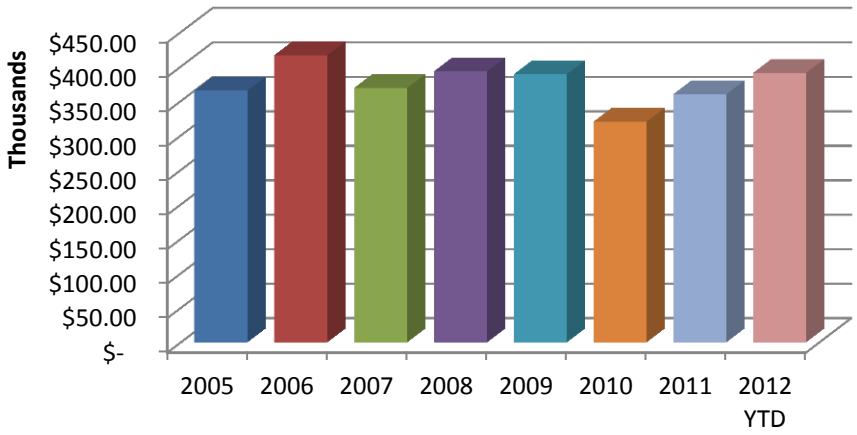


Figure 11 - Occupational Tax History

- 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. The tax was accounted for in the General Fund until 2009 when a Special Services Fund was created to account for unincorporated revenues and services.

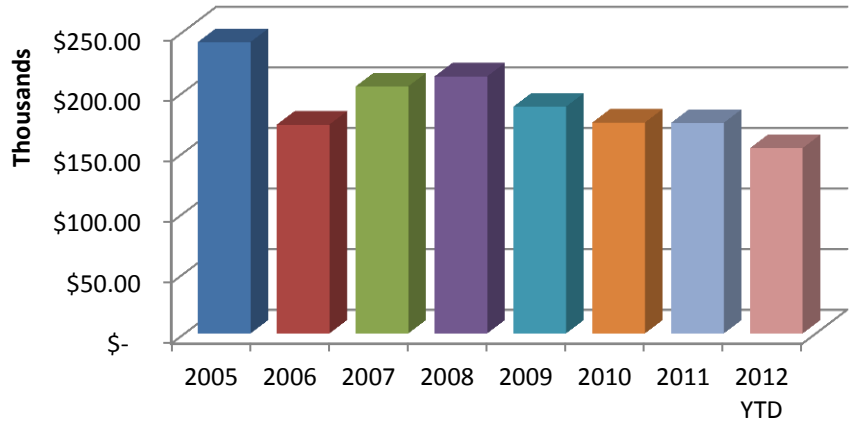


Figure 12 - Franchise Tax History

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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 buget for this tax is based on historical trends. The tax is used to fund fire services in unincorporated Lowndes County and is therefore accounted for under the Special Services Fund.

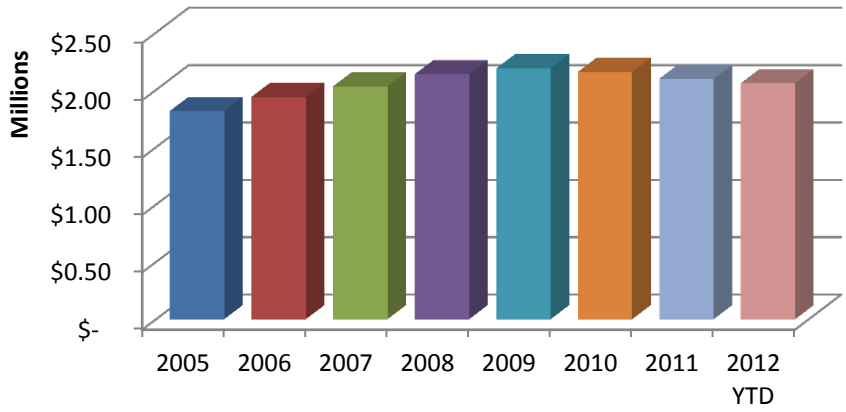


Figure 13 - Insurance Premium Tax History

- Accommodation Excise Tax: The Accommodation Excise Tax, also known as the Hotel/Motel or Bed Tax, is a 5% tax on the provision of lodging 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 facilities located within their city limits. In January 2009, the City of Hahira elected to collect the tax for the one facility within its city limits. The remaining tax, approximately 15%, is collected by the County. The tax is budgeted based on historical data with adjustments made for any new lodging facilities.

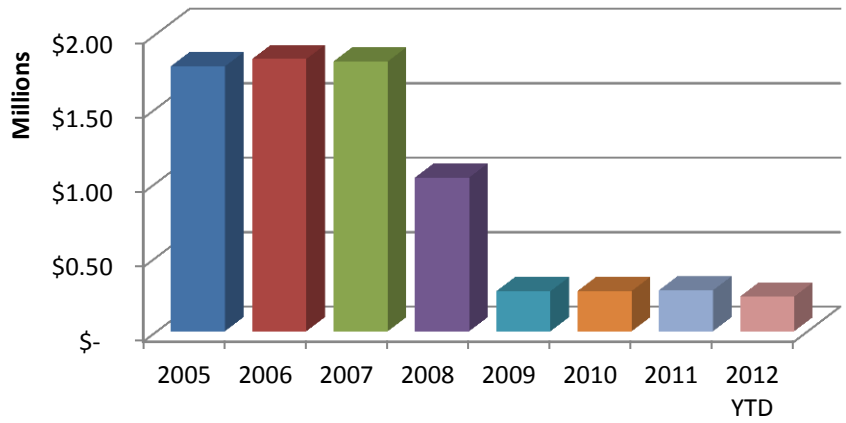


Figure 14 - Accommodation Excise Tax History

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Revenue Sources and Assumptions

Licenses and Permits:

- Alcoholic Beverages: Lowndes County requires that businesses engaging in the sale of alcoholic beverages purchase a license annually. The license fees were adjusted during fiscal years 2006 and 2007 and again in fiscal year 2012. The budget for this line item is based on current active licenses and a computation of fees based on the current rate structure. The fee was accounted for in the General Fund until 2009 when a Special Services Fund was created to account for unincorporated revenues and services.

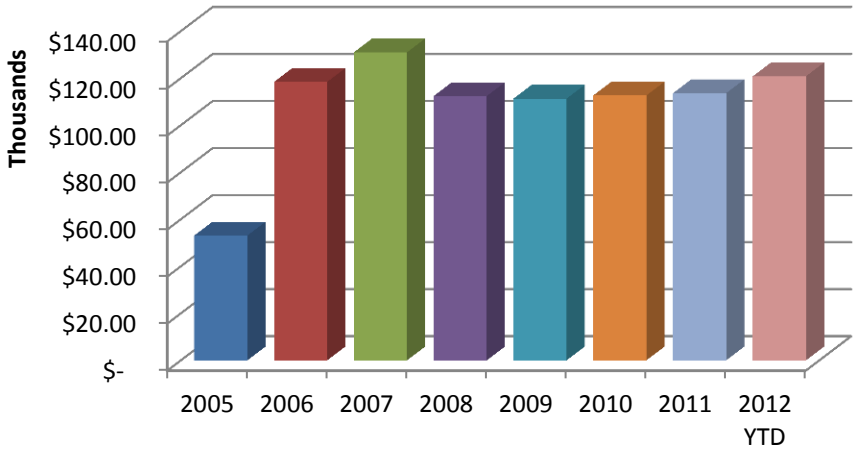


Figure 15 - Alcoholic Beverage License History

Intergovernmental:

- Other Government – ADR: Lowndes County, through agreement with the Superior Court, processs the payroll for Alternative Dispute Resoltion. This line item represents the offsetting revenue for that payroll and reimburses the County in full. There were other agencies included in prior years; however, in 2011 the Board of Commissioners elected to remove all other agencies from its payroll.

- CHIP Grant: The Communtiy Housing Improvement Program is a grant that offers down payment assistance and helps with rehabilitation. The County is finalizing the current CHIP Grant but was not approved for a renewal.

- 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 also take part in the system. Recurring annual costs for the system are shared by all users based on the types and number of units they utilize.

- Victim/Witness: Victim/Witness add-on fines are received from municipalities within Lowndes County for victim services. The budget for these fines received from other governments are based on historical data.

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Revenue Sources and Assumptions

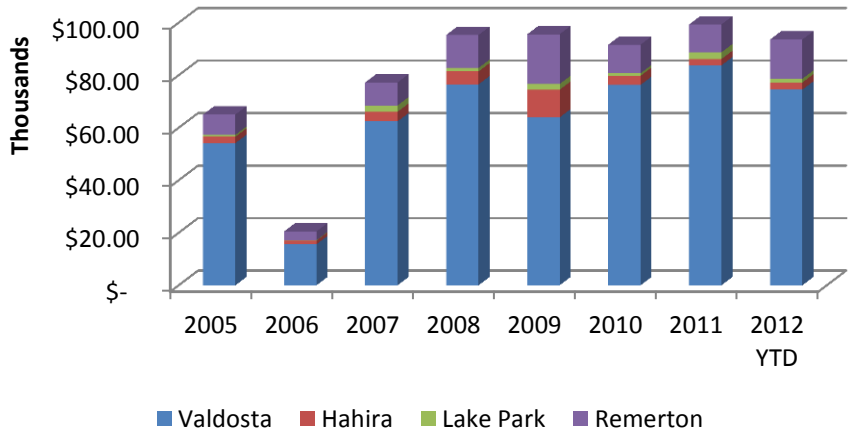


Figure 16 - Victim/Witness - Other Governments

Charges for Service:

- Prisoner Housing: The Lowndes County Jail houses inmates from Lowndes County as well as other municipalities, other counties and the State. Each of these governments has a contract with the Sheriff's Office for housing these inmates based on a daily rate established by the Sheriff. These line items are budgeted based on historical data regarding prisoner population with adjustments made for rate changes.

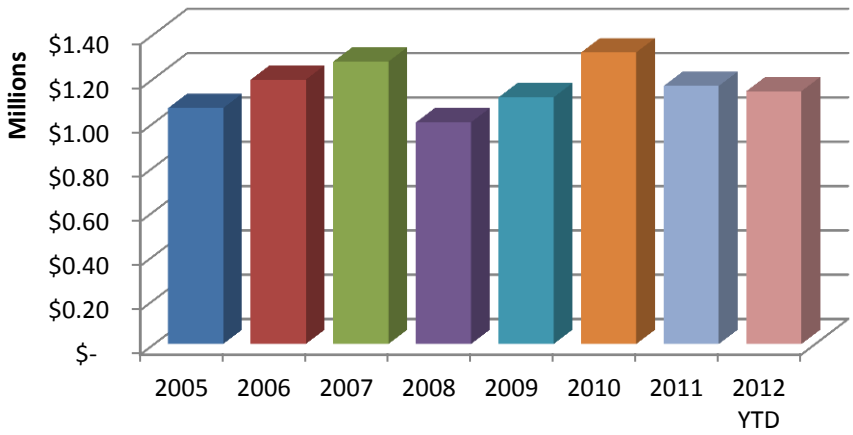


Figure 17 - Prisoner Housing History

- Board of Elections: Board of Election fees are primarily reimbursement of election costs by school systems and/or municipalities and qualifying fees. The budget is based on projected elections during the year.

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

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Revenue Sources and Assumptions

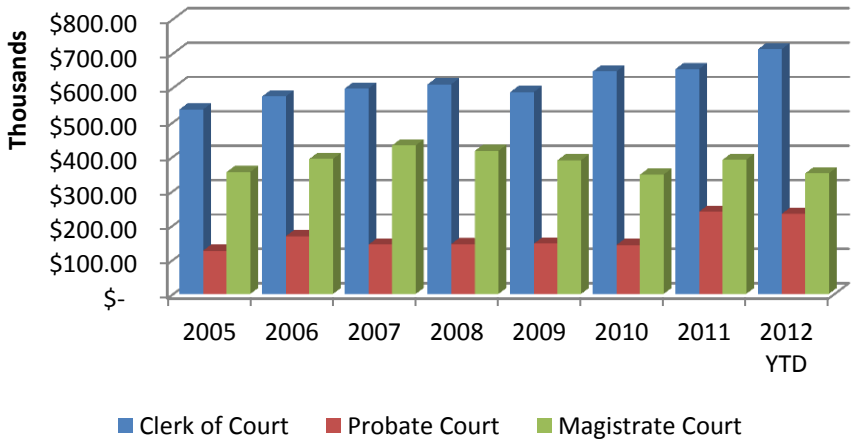


Figure 18 - Court Fees History

- Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs associated with the treatment of animals brought into the shelter. In budgeting for this line, historical trends are used with adjustments made for changes in the rate structure and the number of animals in the shelter.

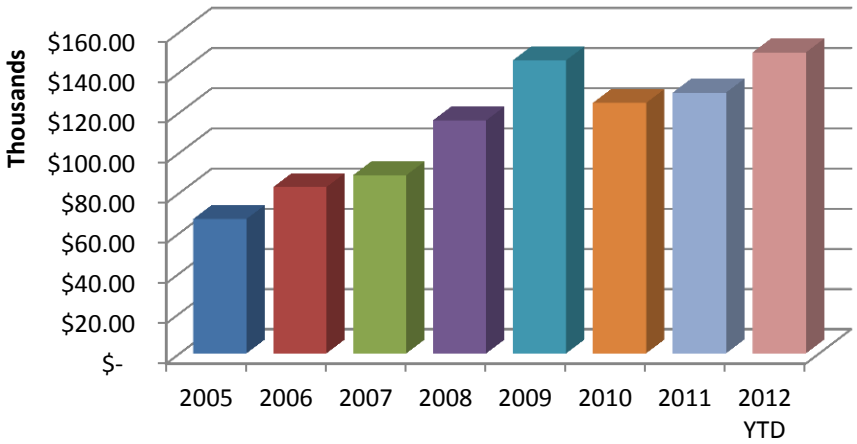


Figure 19 - Animal Shelter Fee History

- LCSO – Jail Inmate Fees, Bond Fees, Investigations, Sheriff Fees, Credit Card Fees, Fingerprint/Background Check Fees, Other: These fees are collected by the Lowndes County Sheriff's Office and remitted to the County monthly. Fees are collected for the various services provided by the Sheriff's Office and are tracked separately and remitted by type. Fees are budgeted based on historical data. As some fees have increased or been created over time, additional line items were added.

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Revenue Sources and Assumptions

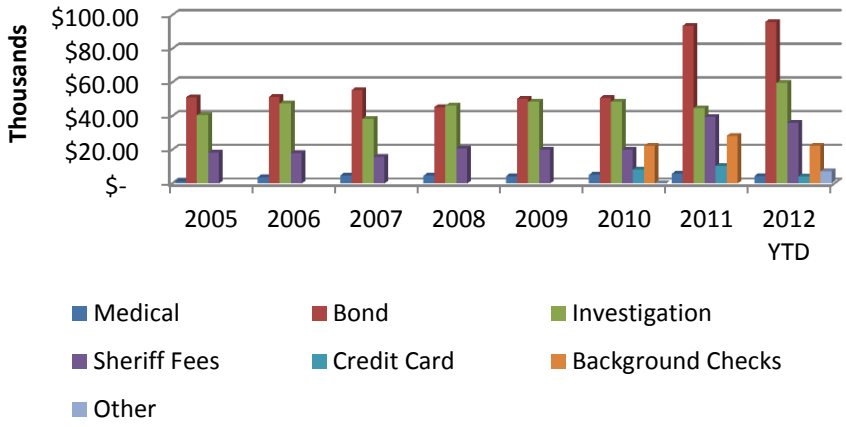


Figure 20 - Sheriff's Fees History

- Culvert Fees: The Public Works Department installs culverts for citizens on roads in the unincorporated areas for the cost of labor and supplies. The fees were adjusted significantly a few years ago to cover costs. Based on the slowdown in the housing market, the department saw a decline in the number of requests.

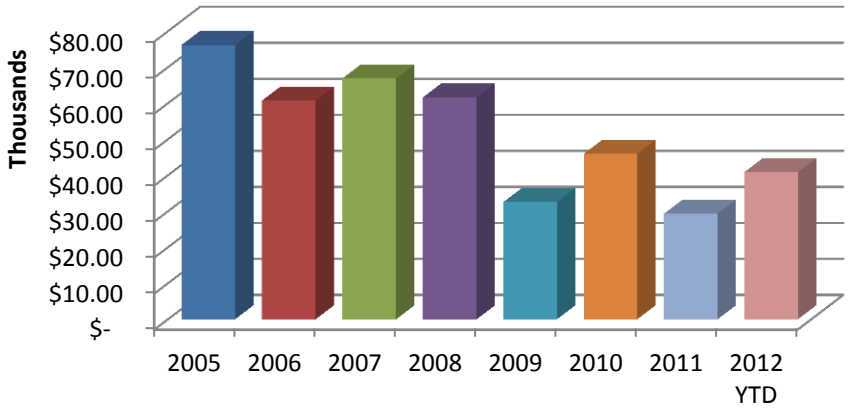


Figure 21 - Culvert Fee History

- Commissary Fees: Commissary fees are collected from inmates for purchase of personal items from the Jail Commissary. These revenues are maintained in the Commissary Fund and must be used for inmate benefit. Commissary fees are budgeted based on historical trends.

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Revenue Sources and Assumptions

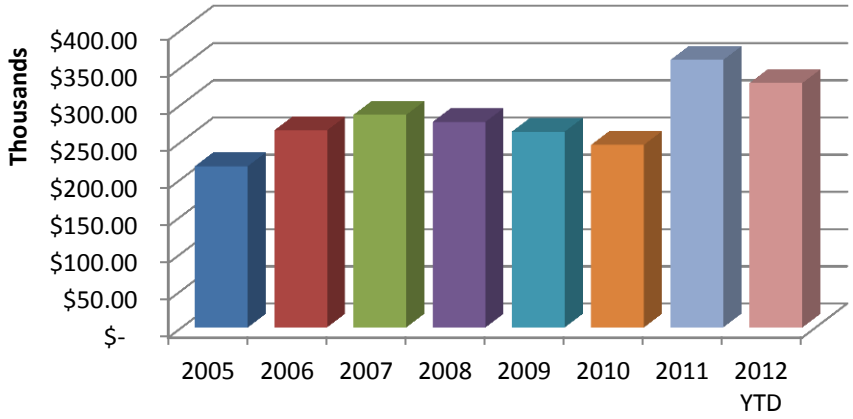


Figure 22 - Commissary Fee History

- 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 data. In recent years, there has been a decline in landlines are people move to using cellular service only. Special challenges arise with prepaid telephone services and with the populations of Valdosta State University and Moody Air Force Base who generally have cellular service from other areas.

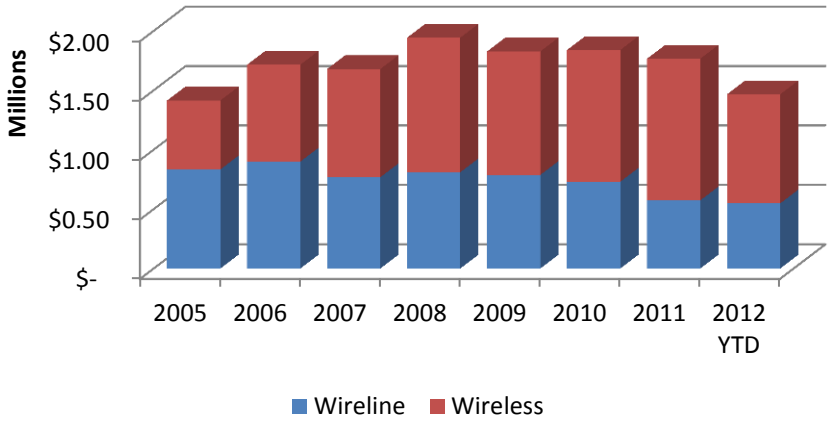


Figure 23 - 911 Surcharge History

- Zoning Fees: The Lowndes County Unified Land Development Code (ULDC) defines land use for parcels in unincorporated Lowndes County. Property owners may from time to time request a change in the use of property. Applicants must appear before the Technical Review Committee (TRC) before going before the Greater Lowndes Planning Commission (GLPC) and finally the Board of Commissioners who vote on the request. Proir to fiscal year 2007, the Zoning Department was a joint function of the County and City of Valdosta and accounted for on the City's financials as part of an enterprise fund.

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Revenue Sources and Assumptions

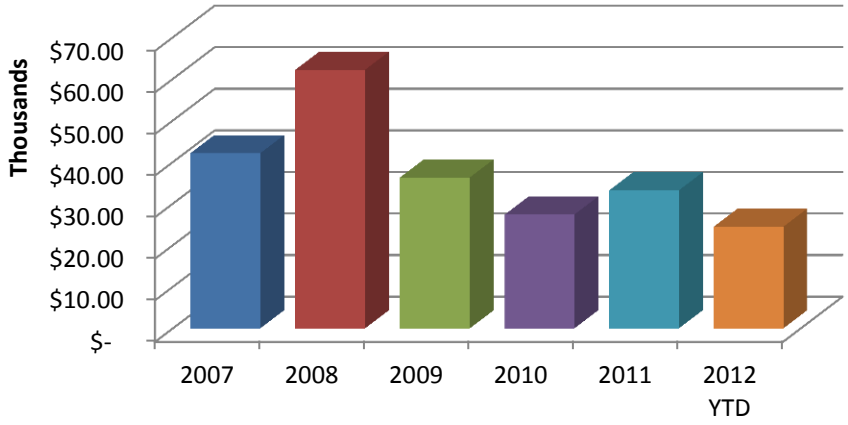


Figure 24 - Zoning Fees History

- Water/Sewer User Fees: Water and sewer customers are charged monthly for the use of Lowndes County utilities based on comsumption. The County, based on its most recent rate study, implemented automatic one percent annual increases in rates. Water and sewer user fees are budgeted based on the current rate structure and the anticipated number of customers.

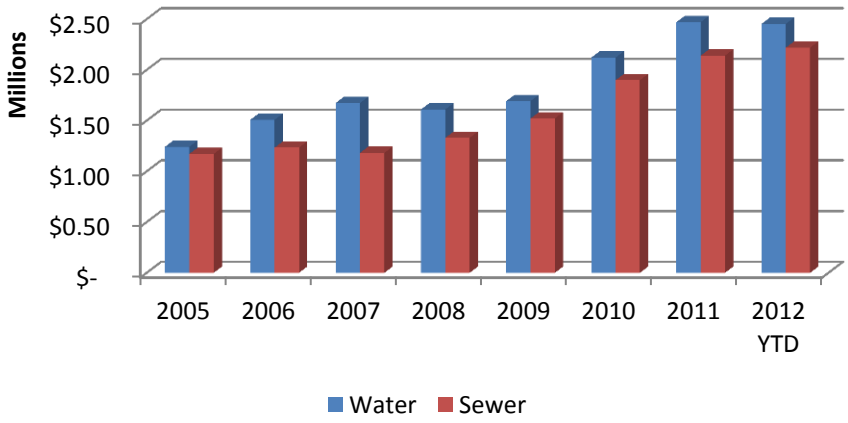


Figure 25 - Water and Sewer User Fees

- 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. For fiscal year 2013, the Commission elected to sell six month permits while a Request for Proposal (RFP) for solid waste services was issued.

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Revenue Sources and Assumptions

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

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

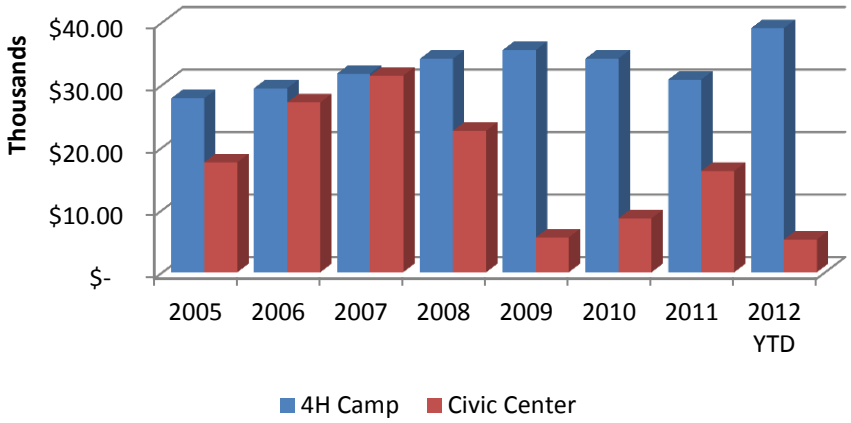


Figure 26 - Rental History - 4H Camp and Civic Center

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.

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Revenue Sources and Assumptions

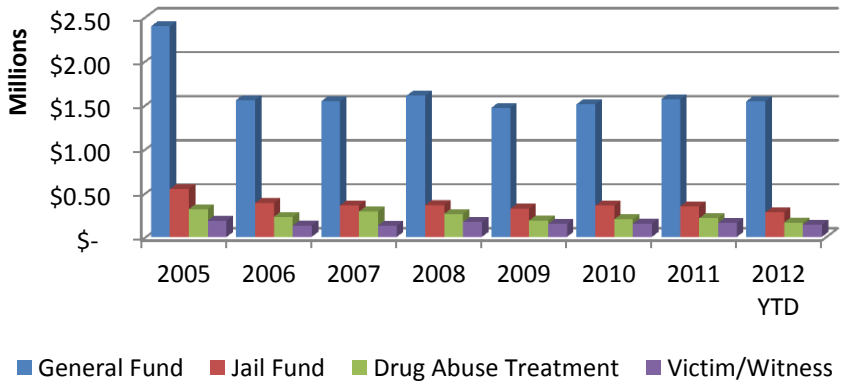


Figure 27 - Fines History

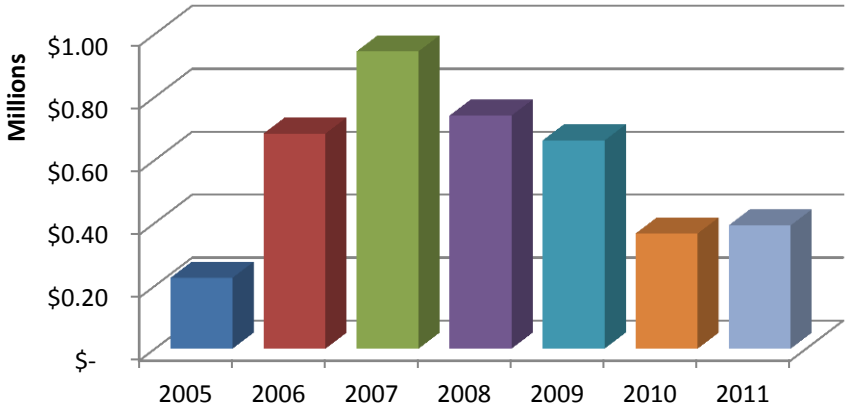


Figure 28 - Forfeitures - Drug Seizures - History

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. The County utilizes an online surplus auction and has seen increases in its revenue from surplus sales although that has declined as capital has not been replaced.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
General Fund							
Personal services	23,592.6	23,480.4	23,061.3	24,138.6	22,972.7	24,384.0	5.74%
Supplies	400.8	287.3	268.2	369.1	377.5	260.0	(3.05)%
Other services and contracts	14,043.6	14,314.7	13,999.0	14,499.8	14,736.2	20,536.7	46.70%
Capital outlay	159.0	247.8	557.5	259.4	1,469.1	452.5	(18.76)%
Debt service	1,348.9	1,372.8	1,211.1	1,221.8	1,150.0	1,156.4	(4.52)%
Transfers out	-	876.9	402.8	827.8	402.8	879.0	118.24%
Total General Fund	39,544.9	40,579.9	39,499.3	41,316.5	41,108.2	47,668.5	20.68%
KLVB							
Personal services	39.7	3.6	-	-	-	-	0.00%
Supplies	0.9	-	-	-	-	-	0.00%
Other services and contracts	23.0	36.7	-	-	-	-	0.00%
Transfers out	9.3	46.2	-	-	-	-	0.00%
Total KLVB	72.9	86.5	-	-	-	-	0.00%
Commissary							
Personal services	88.2	92.7	89.0	94.2	88.1	94.1	5.72%
Supplies	31.2	0.9	1.0	13.9	1.0	1.0	0.00%
Other services and contracts	469.0	477.9	443.4	560.8	444.0	493.0	11.19%
Capital outlay	-	-	-	-	-	-	0.00%
Total Commissary	588.4	582.3	533.4	669.0	533.1	588.1	10.25%
Drug Seizures							
Other services and contracts	434.4	592.6	1,000.0	-	1,000.0	1,000.0	0.00%
Total Drug Seizures	434.4	592.6	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Excise Tax							
Other services and contracts	-	267.8	393.2	375.7	393.2	393.2	0.00%
Total Accommodation Excise Tax	-	267.8	393.2	375.7	393.2	393.2	0.00%
Intergovernmental Grants							
Personal services	377.0	129.9	92.1	94.7	92.1	94.1	2.11%
Other services and contracts	545.1	2,731.0	-	1,267.1	-	-	0.00%
Total Intergovernmental Grants	922.1	2,860.8	92.1	1,361.8	92.1	94.1	2.11%
Jail Operations							
Personal services	46.2	47.5	43.7	51.0	43.3	46.2	5.71%
Supplies	58.8	104.2	57.0	47.2	57.5	42.5	(25.44)%
Other services and contracts	373.9	370.8	359.0	478.9	389.0	353.0	(1.67)%
Capital outlay	24.4	-	-	-	-	-	0.00%
Total Jail Operations	503.3	522.5	459.7	577.2	489.8	441.7	(3.92)%
Drug Abuse Treatment							
Personal services	211.7	28.6	-	-	-	-	0.00%
Supplies	0.4	-	-	-	-	-	0.00%
Other services and contracts	41.7	169.8	185.0	185.0	185.0	180.0	(2.70)%
Total Drug Abuse Treatment	253.8	198.4	185.0	185.0	185.0	180.0	(2.70)%
Emergency Telecommunications							
Personal services	1,727.6	1,755.6	1,777.4	1,851.4	1,872.6	1,990.6	12.00%
Supplies	12.6	14.7	9.2	29.9	60.7	13.5	46.74%
Other services and contracts	944.2	851.0	902.7	924.3	1,028.7	935.8	3.67%
Capital outlay	-	-	77.6	-	98.6	8.2	(89.42)%
Transfers out	-	130.0	-	155.6	-	160.0	100.00%
Total Emeregency Telecom.	2,684.5	2,751.4	2,766.9	2,961.2	3,060.6	3,108.1	12.33%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Victim/Witness							
Personal Services	74.4	77.3	70.7	79.9	70.1	74.3	4.99%
Supplies	0.8	0.5	1.0	0.3	3.7	2.2	120.00%
Other services and contracts	216.6	154.5	156.0	156.3	157.9	154.4	(1.04)%
Total Victim/Witness	291.8	232.3	227.7	236.5	231.7	230.8	1.36%
Special Services							
Personal services	1,455.3	1,454.8	1,408.7	1,494.4	1,401.1	1,482.7	5.25%
Supplies	94.0	87.7	174.3	61.3	130.2	86.1	(50.61)%
Other services and contracts	1,841.4	1,386.6	1,495.1	1,064.8	1,544.9	1,332.7	(10.87)%
Capital outlay	-	-	-	-	666.4	-	0.00%
Transfers out	435.0	512.4	133.2	360.7	133.2	353.2	165.12%
Total Special Services	3,825.7	3,441.6	3,211.4	2,981.2	3,875.8	3,254.7	1.35%
Law Library							
Other services and contracts	-	103.9	-	-	-	100.0	100.00%
Total Law Library	-	103.9	-	-	-	100.0	100.00%
CDBG CHIP Grant							
Capital outlay	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
Total CDBG CHIP Grant	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
SPLOST IV							
Capital outlay	1,112.8	17.1	15.0	3.9	15.0	7.4	(50.67)%
Total SPLOST IV	1,112.8	17.1	15.0	3.9	15.0	7.4	(50.67)%
SPLOST V							
Capital outlay	2,584.8	687.3	5,800.0	2,403.0	5,800.0	3,300.0	(43.10)%
Transfers out	-	-	-	137.8	-	-	0.00%
Total SPLOST V	2,584.8	687.3	5,800.0	2,540.8	5,800.0	3,300.0	(43.10)%
Capital Projects							
Capital outlay	20,052.9	3,088.3	-	711.6	-	1,000.0	100.00%
Debt service	12.1	-	-	-	-	-	0.00%
Total Capital Projects	20,065.0	3,088.3	-	711.6	-	1,000.0	100.00%
SPLOST VI							
Other services and contracts	-	9,536.8	-	-	-	-	0.00%
Capital outlay	8,162.5	795.5	18,000.0	43.6	18,000.0	18,000.0	0.00%
Debt service	8,276.9	6,104.7	-	8,334.6	-	-	0.00%
Transfers out	2,369.0	254.7	-	-	-	-	0.00%
Total SPLOST VI	18,808.4	16,691.7	18,000.0	8,378.3	18,000.0	18,000.0	0.00%
CDBG EIP Grant							
Capital outlay	11.0	-	-	-	-	-	0.00%
Total EIP Grant	11.0	-	-	-	-	-	0.00%
CDBG The Haven Grant							
Capital outlay	-	5.0	-	0.5	-	-	0.00%
Total CDBG The Haven Grant	-	5.0	-	0.5	-	-	0.00%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Water/Sewer							
Personal services	893.5	882.9	865.3	853.3	832.2	877.2	1.37%
Supplies	297.6	380.5	305.8	481.5	806.4	480.5	57.15%
Other services and contracts	2,460.4	2,684.2	2,035.6	2,217.1	2,502.8	2,656.1	30.48%
Capital outaly	7.4	7.2	-	33.1	15.0	-	0.00%
Debt service	0.5	0.6	-	525.6	-	-	0.00%
Transfers out	-	273.7	-	263.2	-	265.0	100.00%
Non-operating expenses	477.7	460.5	495.0	444.1	495.0	495.0	0.00%
Total Water/Sewer	4,137.2	4,689.5	3,701.7	4,817.8	4,651.4	4,773.8	28.96%
Landfill							
Other services and contracts	25.0	53.5	83.4	49.3	81.8	81.8	(1.92)%
Capital outlay	58.4	-	25.0	2.4	30.0	30.0	20.00%
Transfers out	50.0	442.7	-	221.0	-	365.2	100.00%
Total Landfill	133.4	496.2	108.4	272.8	111.8	477.0	340.14%
Street Lighting Districts							
Other services and contracts	278.1	270.4	275.0	283.8	275.0	275.0	0.00%
Total Street Lighting Districts	278.1	270.4	275.0	283.8	275.0	275.0	0.00%
Sanitation							
Personal services	570.9	536.3	512.4	505.0	398.5	423.0	(17.44)%
Supplies	6.5	7.9	3.5	8.1	3.5	6.0	71.43%
Other services and contracts	454.1	397.5	366.2	422.2	391.3	438.5	19.74%
Capital outlay	-	-	-	-	365.0	-	0.00%
Transfers out	-	57.9	-	62.5	-	65.0	100.00%
Total Sanitation	1,031.5	999.5	882.1	997.9	1,158.3	932.6	5.72%
Equipment Maintenance							
Personal services	487.5	353.4	346.8	358.4	370.5	396.0	14.18%
Supplies	8.0	4.8	5.7	13.9	10.9	12.9	125.52%
Other services and contracts	216.7	59.6	59.7	72.3	79.1	62.5	4.64%
Capital outlay	-	-	-	-	8.5	-	0.00%
Total Equipment Maintenance	718.2	417.8	412.3	444.6	469.1	471.4	14.34%
Health Insurance							
Other services and contracts	3,840.9	4,479.2	3,800.0	3,972.7	3,800.0	4,480.0	17.89%
Total Health Insurance	3,840.9	4,479.2	3,800.0	3,972.7	3,800.0	4,480.0	17.89%
Fleet Manager							
Supplies	-	2,134.8	1,355.0	2,491.4	1,355.0	1,850.0	36.53%
Other services and contracts	3,081.5	1,049.1	1,640.0	898.2	1,640.0	1,055.0	(35.67)%
Capital outlay	-	98.7	-	-	-	-	0.00%
Non-operating expenses	36.3	11.0	8.6	7.2	8.6	5.1	(40.70)%
Total Fleet Manager	3,117.8	3,293.5	3,003.6	3,396.7	3,003.6	2,910.1	(3.11)%
Workers Compensation							
Other services and contracts	668.9	541.1	450.0	611.9	630.0	525.0	16.67%
Total Workers Compensation	668.9	541.1	450.0	611.9	630.0	525.0	16.67%
Total All Funds	105,486.8	88,018.3	84,916.9	77,149.8	88,983.9	94,211.6	10.95%

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Expenditure Charts

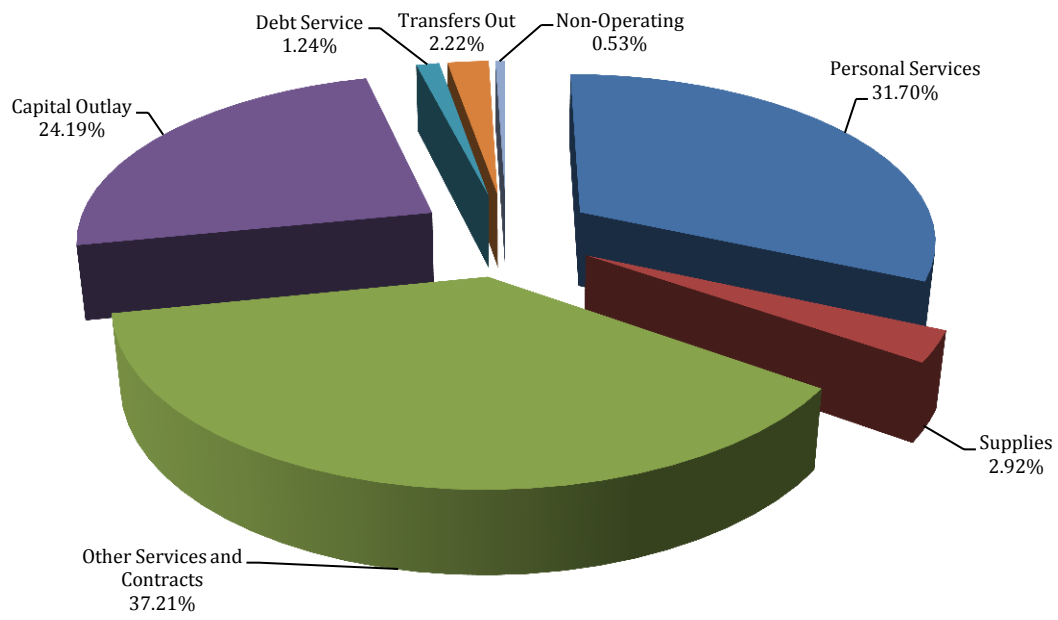


Figure 29 - All Funds Expenditures by Type

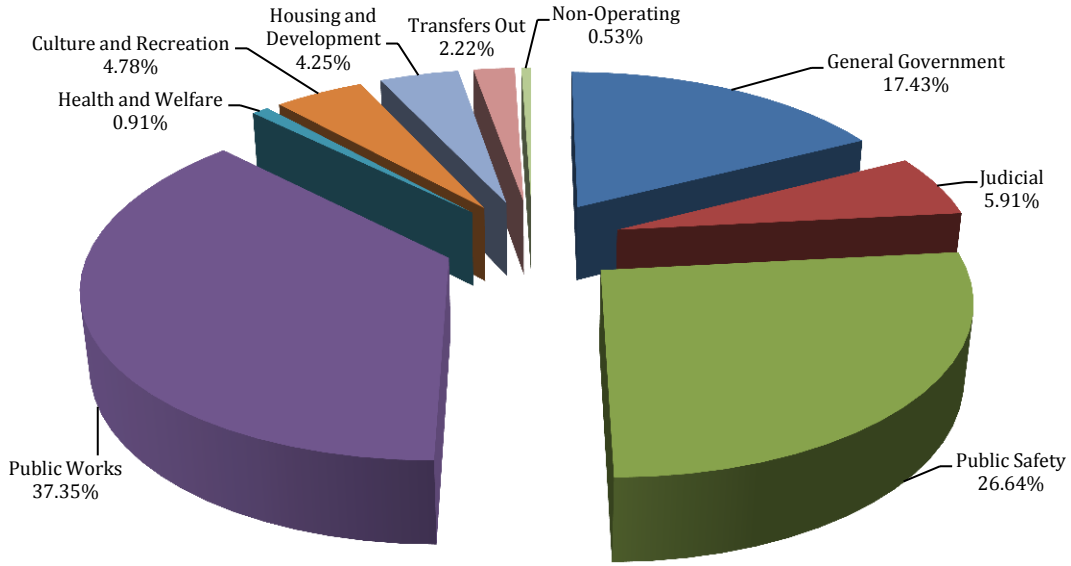


Figure 30 - All Funds Expenditure by Function

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Fund Balance/Fund Equity History (in thousands)

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Fund							
Reserved	5,338.2	6,113.0	4,340.5	2,817.6	2,000.0	1,500.0	1,000.0
Unreserved	15,517.3	15,701.8	15,911.1	16,220.7	16,471.6	16,989.4	17,489.4
Total General Fund	20,855.5	21,814.8	20,251.6	19,038.3	18,471.6	18,489.4	18,489.4
KLVB							
Reserved	114.2	106.1	55.3	46.2	-	-	-
Unreserved	-	-	39.6	36.2	-	-	-
Total KLVB	114.2	106.1	95.0	82.3	-	-	-
Commissary							
Reserved	418.8	286.1	69.5	257.2	379.3	384.9	498.8
Unreserved	-	-	-	-	-	-	-
Total Commissary (1)	418.8	286.1	69.5	257.2	379.3	384.9	498.8
Drug Seizures							
Reserved	1,352.8	1,182.8	1,332.4	1,277.4	1,076.5	1,076.5	1,076.5
Unreserved	-	-	-	-	-	-	-
Total Drug Seizures	1,352.8	1,182.8	1,332.4	1,277.4	1,076.5	1,076.5	1,076.5
Accommodation Excise							
Reserved	95.7	21.3	-	-	7.1	7.1	7.1
Unreserved	-	-	-	-	-	-	-
Total Accomodation Excise	95.7	21.3	-	-	7.1	7.1	7.1
Jail Operations							
Reserved	219.6	1.9	-	21.5	19.9	-	-
Unreserved	-	-	-	-	-	(112.4)	(29.1)
Total Jail Operations (2)	219.6	1.9	-	21.5	19.9	(112.4)	(29.1)
Drug Abuse Treatment							
Reserved	-	-	-	-	-	-	-
Unreserved	(167.8)	(254.1)	(420.9)	(476.1)	(268.7)	(290.8)	(269.8)
Total Drug Abuse Treatment	(167.8)	(254.1)	(420.9)	(476.1)	(268.7)	(290.8)	(269.8)
Emergency Telecom.							
Reserved	-	203.6	-	-	-	-	-
Unreserved	-	-	(130.2)	(402.4)	(284.1)	(228.9)	(228.9)
Total Emergency Telecom.	-	203.6	(130.2)	(402.4)	(284.1)	(228.9)	(228.9)
Victim/Witness							
Reserved	-	-	-	-	-	-	27.0
Unreserved	(51.9)	(73.7)	(121.1)	(169.0)	-	(2.7)	-
Total Victim/Witness (3)	(51.9)	(73.7)	(121.1)	(169.0)	-	(2.7)	27.0
Special Services							
Reserved	-	-	39.6	-	-	-	-
Unreserved	-	-	103.9	76.8	185.6	615.8	805.6
Total Special Services (4)	-	-	143.6	76.8	185.6	615.8	805.6

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Fund Balance/Fund Equity History (in thousands)

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Law Library							
Reserved	390.9	397.5	420.8	415.0	363.0	363.0	363.0
Unreserved	-	-	-	-	-	-	-
Total Law Library	390.9	397.5	420.8	415.0	363.0	363.0	363.0
SPLOST IV							
Reserved	2,334.5	1,623.5	1,140.4	28.1	11.1	7.2	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST IV (5)	2,334.5	1,623.5	1,140.4	28.1	11.1	7.2	-
SPLOST V							
Reserved	16,691.1	13,167.5	8,691.8	6,122.6	5,447.2	3,586.7	287.9
Unreserved	-	-	-	-	-	-	-
Total SPLOST V (6)	16,690.1	13,167.5	8,691.8	6,122.6	5,447.2	3,586.7	287.9
Capital Projects							
Reserved	11,245.2	41,795.9	24,057.8	4,090.1	1,231.9	794.9	-
Unreserved	-	-	-	-	-	-	-
Total Capital Projects	11,245.2	41,795.9	24,057.8	4,090.1	1,231.9	794.9	-
SPLOST VI							
Reserved	-	6,406.2	201.1	-	-	3,166.3	6,171.3
Unreserved	-	-	-	(5,883.2)	(860.3)	-	-
Total SPLOST VI (7)	-	6,406.2	201.1	(5,883.2)	(860.3)	3,166.3	6,171.3
Water/Sewer	20,908.8	24,558.1	27,427.7	30,731.5	31,588.7	31,625.8	32,162.0
Landfill (8)	995.1	400.6	76.1	566.8	881.8	892.7	760.7
Street Lighting Districts (9)	-	(109.4)	(167.5)	(256.3)	4.6	(69.2)	(60.2)
Sanitation	66.5	0.1	(0.1)	(17.8)	2.7	2.7	2.7
Equipment Maintenance (10)	3.8	38.5	158.5	108.4	30.2	(2.4)	1.2
Health Insurance	94.2	-	26.4	227.2	26.4	(68.6)	(68.6)
Fleet Manager	270.7	255.8	754.3	1,731.8	1,654.2	1,479.1	1,479.1
Workers Compensation	-	-	-	315.5	244.4	110.6	110.6

(1) Commissary – The Commissary Fund had seen a decline in fund balance in prior years. Over the past two to three years, staff has worked with the Sheriff's Office to monitor the fund more closely and ensure items are classified correctly, resulting in an improving fund balance.

(2) Jail Operations – As with the Commissary, the Jail Operations Fund had seen a decline in fund balance in prior years. Due to overspending, many items had to be shifted to the General Fund. While there has been some improvement in the fund, there is still some overspending. Staff will continue to monitor the fund and communicaton with the Sheriff's Office.

(3) Victim/Witness – For many years, the 5% add-on fine for victim services was able to fund the District Attorney, Solicitor and The Haven for victim services. However, as expenditures continued to grow and fines declined, funding for The Haven was eliminated. Since that time, the fund comes close to breaking even annually, depending primarily on fund revenues.

(4) Special Services – This fund continues to grow steadily from year to year.

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Fund Balance/Fund Equity History (in thousands)

(5) SPLOST IV – As projects are completed, the fund balance declines.

(6) SPLOST V – As projects are completed, the fund balance declines.

(7) SPLOST VI – Due to a significant decline in collections, this fund went into a deficit. Most projects came to a hault until collections could recover and the fund once again has a positive fund balance.

(8) Landfill – The Landfill Fund has steadily grown as collections for the hosted landfill came in and the post-closure costs of the County's closed landfill declined. In recent years, the proceeds have been used to assist in the Sanitation Fund.

(9) Street Lighting Districts – The County allows subdivisions or neighborhoods to apply for special tax lighting districts whereby the County pays the monthly electric bill and the property owners pay an annual tax lighting fee as a part of their property tax bill. While costs for electricity has grown significantly over the years, the fees charged to property owners has not. That combined with various other issues caused the fund equity to remain in a deficit. Working with the Tax Commissioner and Board of Assessors, staff feels that necessary changes are in progress that will improve the health of the fund.

(10) Equipment Maintenance – Changes made to the accounting procudures for some items result in a shift of fund equity.

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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	2008	Fixed	$40,845,000	2014	Variable
Capital Lease	Judicial/Admin	2004	Fixed	$15,500,000	2024	Variable
Capital Lease	Equipment	2004	3.88%	$165,000	2011	$27,031
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 elase range from 2.25% in 2004 to 4.50% in 2024. Annual principal installments range from $635,000 in 2011 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 2008 to $925,000 in 2025.
- Fixed interest rates on the general obligation SPLOST bonds range from 3.50% in 2008 to 5.00% in 2014. Annual principal installments range from $6,735.00 in 2011 to $7,900,000 in 2014.

Schedule of Future Debt Service Requirements:

	Governmental Activities				Business Activities	
	Capital Leases		GO Sales Tax Bonds		Revenue Bonds	
Year ended June 30,	Principal	Interest	Principal	Interest	Principal	Interest
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	$796,400	$375,347	-	-	$615,000	$355,613
2017-2021	$4,445,500	$1,358,622	-	-	$3,470,000	$1,376,700
2022-2024	$3,180,000	$285,570	-	-	$3,440,000	$440,500
Total	$11,480,000	$3,804,593	$22,780,000	$1,592,912	$9,740,000	$3,835,333

Calculation of Legal Debt Limits:

Capital Leases	
Assessed Value	$2,873,318,758
Legal Debt Limit (1%)	$28,733,188
Balance, June 30, 2011	$11,480,000
Debt Margin	$17,253,188

Capital Lease Debt Service	
General Fund Budget	$47,668,485
Legal Debt Service Limit (10%)	$4,766,849
Balance, June 30, 2011	$1,286,350
Debt Margin	$3,480,499

General Obligation Debt	
Assessed Value	$2,873,318,758
Legal Debt Limit (10%)	$287,331,876
Balance, June 30, 2011	$22,780,000
Debt Margin	$264,551,876

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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. To meet its capital needs, the Board has planned to use part of the upcoming special purpose local option sales tax, if approved, to fund those purchases.

Fund	Department	Capital Item	Approved Cost	Impact on Operating Costs
General	Information Technology	Computer Equipment	$400,000	While servers continue to age, the associated costs of maintenance begin to increase as well. Additionally, support for older equipment becomes unavailable. While new technologies may require additional training, the reduction in maintenance costs including personnel and downtime negate any increases. *(NO SIGNIFICANT IMPACT)*
	Facilities Maintenance	Paint and Carpet – HR Building	$20,000	The Human Resources Building was constructed in the early 90s and, while fully occupied by State agencies, a portion is mandated and the remainder leased. As a part of the contract and the general upkeep, a portion of the building is scheduled annually for painting and carpet replacement. *(NO SIGNIFICANT IMPACT)*
	Facilities Maintenance	A/C Compressor – HR Building	$10,000	The Human Resources Building was constructed in the early 90s. There are a number of air conditioning units that service the facility. This capital item will allow for the replacement of some compressors, reducing maintenance costs of aging equipment. *(NO SIGNIFICANT IMPACT)*

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Capital Improvement

Fund	Department	Capital Item	Approved Cost	Impact on Operations
	Facilities Maintenance	Roof Replacements – 4H Camp	$7,500	The 4H Camp is a facility located on Long Pond in southern Lowndes County that is available for rent. The facility has a dining hall, dormitories and several cabins on its grounds. Over the past several years, the County has replaced the roofs on a portion of the facility. *(NO SIGNIFICANT IMPACT)*
	Facilities Maintenance	Duct replacement – Governmental Building	$15,000	The Lowndes County Governmental Building is a former bank building that has stood in downtown for many years. As a part of the continuing rehabilitation of that facility, the duct work needs to be replaced, making the facility more efficient and saving energy costs. *(NO SIGNIFICANT IMPACT)*
911 Telecom.	Radio Communications	Replace base station	$8,210	The sole purpose of this division is the maintenance of the VHF radio system which serves as a backup to the 800 MHz system. Replacement of the base station will keep technology up to date and reduce maintenance costs for an obsolete piece of equipment. *(NO SIGNIFICANT IMPACT)*
Water/Sewer	Water/Sewer	Equipment to include service vehicles	$75,000	Regular replacement schedule *(NO SIGNIFICANT IMPACT)*
Landfill	Landfill	Post closure care	$30,000	Regular schedule *(NO SIGNIFICANT IMPACT)*
Total Capital Excluding Capital Project Funds			$565,710	

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Capital Improvements

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	5-50 years
Water system	5-50 years
Sewer system	5-50 years

A recap of capital assets as of June 30, 2011:

	Governmental Activities	Business Type Activities
Non-depreciable capital assets:		
Land	$2,799,215	$2,690,543
Construction in progress	$485,920	$2,096,369
Total Non-depreciable capital assets	$3,285,135	$4,786,912
Depreciable capital assets:		
Building and building improvements	$84,377,036	$-
Improvements other than buildings	$1,023,866	$-
Machinery and equipment	$30,563,058	$56,236,444
Vehicles	$9,682,836	$95,298
Infrastructure	$306,930,742	$-
Total depreciable capital assets	$432,577,538	$56,331,742
Less accumulated depreciation for:		
Building and building improvements	$18,601,425	$-
Improvements other than buildings	$713,270	$-
Machinery and equipment	$23,799,697	$18,842,151
Vehicles	$7,731,961	$82,120
Infrastructure	$246,226,231	$-
Total accumulated depreciation	$296,532,584	$37,407,471
Total depreciable capiatl assets, net	$136,044,954	$42,194,383

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General Fund – Financial Summary (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Taxes	33,743.0	34,211.4	33,975.0	34,190.1	33,975.0	41,105.0	20.99%
Licenses and permits	9.5	2.2	7.5	3.9	7.5	4.0	(46.67)%
Intergovernmental	396.1	228.6	209.3	232.4	209.3	230.9	10.34%
Charges for service	3,916.7	4,019.5	3,887.5	4,135.5	3,887.5	3,899.6	0.31%
Fines and forfeitures	1,505.1	1,564.5	1,400.0	1,540.8	1,400.0	1,700.0	21.43%
Investment income	8.3	5.6	5.0	2.4	5.0	5.0	0.00%
Miscellaneous	75.8	115.1	15.0	138.6	15.0	10.0	(33.33)%
Total Revenues	39,654.4	40,146.9	39,499.3	40,243.6	39,499.3	46,954.5	18.87%
Expenditures:							
General government	10,771.5	10,543.1	10,614.0	10,727.7	11,551.1	10,942.2	3.09%
Judicial	4,970.1	4,898.3	4,834.3	4,936.3	5,109.7	5,140.0	6.32%
Public safety	17,819.3	18,111.9	17,887.7	18,941.9	17,933.5	18,356.2	2.62%
Public works	4,073.8	4,347.9	3,947.5	4,115.2	4,202.2	4,135.7	4.77%
Health and welfare	778.8	697.2	726.1	696.7	821.8	675.4	(6.98)%
Culture and recreation	1,022.5	1,000.0	1,000.0	1,000.0	1,000.0	4,500.0	350.00%
Housing and development	109.0	104.6	87.0	71.0	87.0	3,040.0	3,394.25%
Total Expenditures	39,544.9	39,703.0	39,096.5	40,488.7	40,705.4	46,789.5	19.68%
Excess (Deficit) of Revenues Over Expenditures	109.6	443.9	402.8	(245.1)	(1,206.1)	165.0	(59.04)%
Other Sources and Uses							
Transfers In	-	627.3	-	840.6	-	714.0	100.00%
Transfers Out	-	(876.9)	(402.8)	(827.8)	(402.8)	(879.0)	118.24%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	109.6	194.3	-	(232.3)	(1,608.9)	-	0.00%
Beginning Fund Balance	18,837.6	18,947.6	19,141.9			19,141.9	0.00%
Ending Fund Balance	18,947.2	19,141.9	19,141.9			19,141.9	0.00%

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General Fund – Sources of Revenue (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Taxes							
Property tax	20,686.1	21,082.2	20,915.0	20,843.2	20,915.0	27,585.0	31.89%
Intangible	416.3	409.0	430.0	398.3	430.0	400.0	(6.98)%
Real estate tax	86.9	85.0	90.0	79.6	90.0	80.0	(11.11)%
Payment in lieu of tax	41.5	42.5	40.0	40.3	40.0	40.0	0.00%
Local option sales tax	12,510.6	12,592.6	12,500.0	12,828.6	12,500.0	13,000.0	4.00%
Special assessment tax	1.6	-	-	-	-	-	0.00%
Total Taxes	33,743.0	34,211.4	33,975.0	34,190.1	33,975.0	41,105.0	20.99%
Licenses and Permits							
NPDES – Stormwater	9.5	2.2	7.5	3.9	7.5	4.0	(46.67)%
Total Licenses and Permits	9.5	2.2	7.5	3.9	7.5	4.0	(46.67)%
Intergovernmental							
Georgia – Indigent Defense	45.2	31.0	30.0	35.8	30.0	30.0	0.00%
Georgia – Probation	44.9	65.1	45.0	65.6	45.0	65.0	44.44%
Juvenile judge compensation	35.5	34.3	34.3	34.3	34.3	34.3	0.00%
GEMA	55.5	27.6	27.0	27.6	27.0	27.6	2.35%
Law Clerk	9.6	16.5	13.0	14.9	13.0	14.0	7.69%
FEMA	133.7	-	-	-	-	-	0.00%
Tax Comm. – Fica/Med	71.7	54.1	60.0	54.1	60.0	60.0	0.00%
Total Intergovernmental	396.1	228.6	209.3	232.4	209.3	230.9	10.34%
Charges for Service							
Valdosta – Prisoner housing	562.1	599.4	260.0	720.3	560.0	635.0	13.39%
Dasher – Sheriff's patrol	10.0	10.0	10.0	10.0	10.0	10.0	0.00%
Other Gov. – Prisoner housing	754.4	565.8	625.0	421.1	625.0	430.0	(31.20)%
Tax Commissioner fees	183.1	191.7	200.0	172.1	200.0	190.0	(5.00)%
FIFAs	62.2	55.3	55.0	84.6	55.0	60.0	9.09%
Board of Elections	44.6	26.7	46.4	67.8	46.4	10.0	(78.47)%
Vehicle usage fees	3.2	5.9	6.0	1.1	6.0	1.0	(83.33)%
Clerk of Court	647.2	654.0	600.0	711.9	600.0	700.0	16.67%
Probate Court	142.3	239.1	200.0	232.8	200.0	230.0	15.00%
Magistrate Court	347.2	390.3	380.0	350.7	380.0	370.0	(2.63)%
Board of Assessors	0.8	0.6	0.6	0.6	0.6	0.6	0.00%
Animal Shelter fees	124.7	129.8	125.0	149.9	125.0	130.0	4.00%
Volunteer fire	5.0	5.0	-	5.0	-	10.0	100.00%
Feed the Elderly	13.0	5.1	-	23.9	-	-	0.00%
Bird supper	3.4	4.8	4.0	6.1	4.0	4.0	0.00%
LCSO – Jail inmate fees	5.1	5.7	4.5	4.4	4.5	5.0	11.11%
LCSO – Bond fees	50.8	93.7	60.0	96.0	60.0	80.0	33.33%
LCSO – Investigations	48.4	44.8	50.0	59.7	50.0	50.0	0.00%
LCSO – Sheriff fees	19.9	39.6	20.0	36.1	20.0	30.0	50.00%
LCSO – Work detail	0.2	-	-	2.9	-	-	0.00%
LCSO – Credit card fees	8.3	10.3	7.5	4.2	7.5	5.0	(33.33)%
LCSO – Fingerprinting fees	22.2	28.2	20.0	22.3	20.0	20.0	0.00%
Credit card fes	-	1.4	-	10.1	-	4.0	100.00%
Public Works – Administration	1.1	0.1	-	-	-	-	0.00%
Public Works – Culverts	45.9	29.3	20.0	40.9	20.0	35.0	75.00%
Evidence tapes	12.1	13.4	12.0	11.2	12.0	12.0	0.00%
Bad check fees	2.4	1.9	2.0	1.9	2.0	2.0	0.00%
Other	6.5	8.2	2.5	3.7	2.5	5.0	100.00%
Resource officer	305.0	325.0	320.0	329.3	320.0	320.0	0.00%
Rent – 4H Camp	34.2	30.8	30.0	39.0	30.0	30.0	0.00%
Rent – Civic Center	8.6	16.2	12.0	5.3	12.0	6.0	(50.00)%
Rent – Other	442.7	487.2	515.0	506.5	515.0	515.0	0.00%
Total Charges for Service	3,916.7	4,019.5	3,887.5	4,135.5	3,887.5	3,899.6	0.31%

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General Fund – Sources of Revenue (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Fines and Forfeitures							
Fines – State Court	1,202.3	1,326.4	1,200.0	1,357.3	1,200.0	1,500.0	25.00%
Fines – Superior Court	302.8	238.1	200.0	183.6	200.0	200.0	0.00%
Total Fines and Forfeitures	1,505.1	1,564.5	1,400.0	1,540.8	1,400.0	1,700.0	21.43%
Investment Income							
Interest income	8.3	5.6	5.0	2.4	5.0	5.0	0.00%
Total Investment Income	8.3	5.6	5.0	2.4	5.0	5.0	0.00%
Miscellaneous							
Contributions	-	0.2	-	-	-	-	0.00%
Vendor Commission	-	-	-	0.8	-	-	0.00%
Miscellaneous – Other	10.2	31.0	-	1.8	-	-	0.00%
Insurance reimbursement	-	63.6	-	66.7	-	-	0.00%
Battle of the Border	14.0	-	-	-	-	-	0.00%
Surplus sales	52.2	20.4	15.0	69.3	15.0	10.0	(33.33)%
Total Miscellaneous	75.8	115.1	15.0	138.6	15.0	10.0	(33.33)%
Transfers In							
911 Fund	-	130.0	-	155.6	-	160.0	100.00%
SPLOST VI	-	-	137.8	-	-	-	0.00%
Special Services	-	162.1	-	218.0	-	220.0	100.00%
Water/Sewer	-	273.7	-	263.2	-	265.0	100.00%
Sanitation	-	57.9	-	62.5	-	65.0	100.00%
Landfill	-	3.6	-	3.5	-	4.0	100.00%
Total Transfers In	-	627.3	-	840.6	-	714.0	100.00%
Total Revenues	39,654.4	40,774.1	39,499.3	41,084.3	39,499.3	47,668.5	20.68%

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General Fund – Revenue Charts

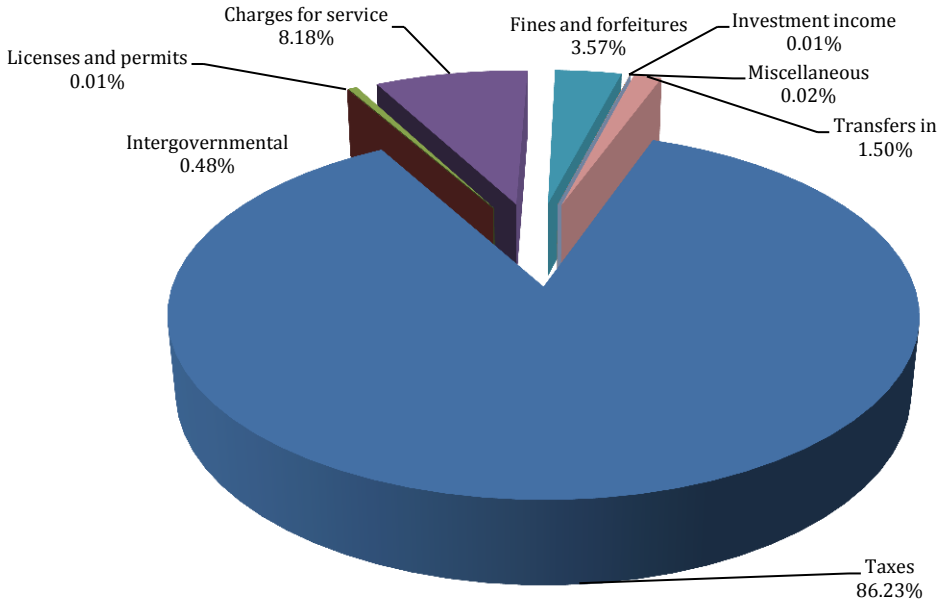


Figure 31 - General Fund Revenues by Source

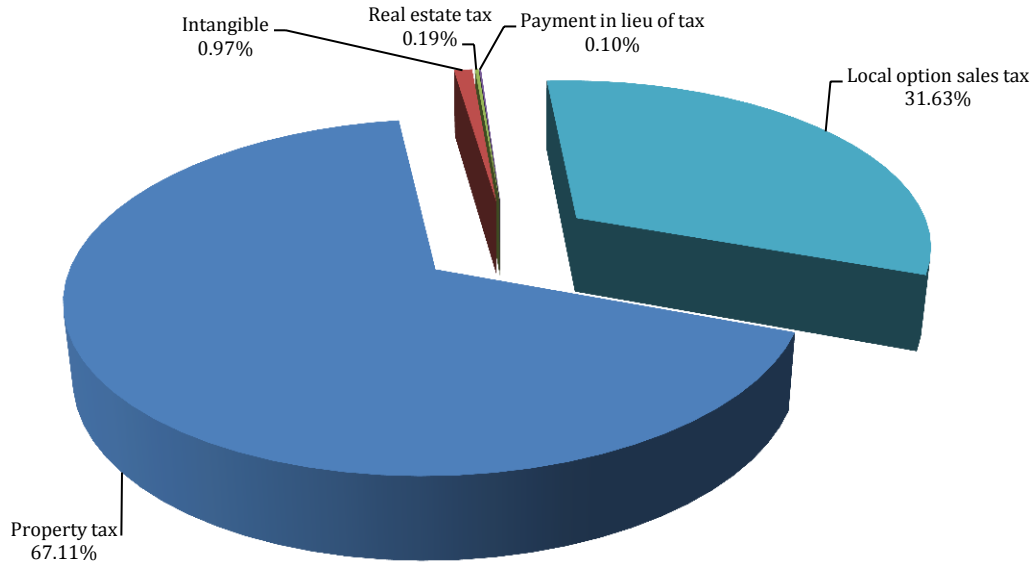


Figure 32 - General Fund Tax Revenues

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
General Government							
Personal services	6,104.2	5,474.0	5,312.5	5,558.5	5,256.2	5,624.7	5.88%
Supplies	142.0	94.9	101.6	109.7	184.5	121.9	19.95%
Other services and contracts	3,089.5	3,387.5	3,433.8	3,591.7	3,803.6	3,586.8	4.46%
Capital outlay	89.9	213.9	555.0	246.1	1,156.8	452.5	(18.47)%
Debt service	1,348.9	1,372.8	1,211.1	1,221.8	1,150.0	1,156.4	(4.52)%
Total General Government	10,771.5	10,543.1	10,614.0	10,727.7	11,551.1	10,942.2	3.09%
Judicial							
Personal services	2,978.1	2,881.8	2,851.2	2,921.2	2,845.0	2,990.3	4.88%
Supplies	35.2	32.3	23.7	27.0	30.0	30.8	30.03%
Other services and contracts	1,956.8	1,984.2	1,957.4	1,988.1	2,228.0	2,118.8	8.25%
Capital outlay	-	-	2.0	-	6.8	-	(100.00)%
Total Judicial	4,970.1	4,898.3	4,834.3	4,936.3	5,109.7	5,140.0	6.32%
Public Safety							
Personal services	12,051.0	12,714.1	12,503.9	13,189.7	12,466.3	13,206.0	5.62%
Supplies	197.3	130.1	124.8	207.1	132.8	85.8	(31.28)%
Other services and contrats	5,513.7	5,246.1	5,259.0	5,545.1	5,328.1	5,064.4	(3.70)%
Capital outlay	57.2	21.5	-	-	3.3	-	0.00%
Total Public Safety	17,819.3	18,111.9	17,887.7	18,941.9	17,933.5	18,356.2	2.62%
Public Works							
Personal services	2,459.3	2,410.5	2,393.8	2.,469.1	2,405.2	2,563.0	7.07%
Supplies	23.4	21.4	15.8	22.4	17.7	17.0	7.46%
Other services and contracts	1,579.2	1,903.8	1,537.9	1,611.5	1,577.4	1,555.7	1.16%
Capital outlay	11.8	12.3	-	12.2	202.0	-	0.00%
Total Public Works	4,073.8	4,347.9	3,947.5	4,115.2	4,202.2	4,135.7	4.77%
Health and Welfare							
Supplies	2.8	8.6	2.2	2.9	9.5	4.5	104.55%
Other services and contracts	775.9	688.6	723.9	692.6	712.0	670.9	(7.32)%
Capital outlay	-	-	-	1.2	100.2	-	0.00%
Total Health and Welfare	778.8	697.2	726.1	696.7	821.8	675.4	(6.98)%
Culture and Recreation							
Other services and contracts	1,022.5	1,000.0	1,000.0	1,000.0	1,000.0	4,500.0	350.00%
Total Culture and Recreation	1,022.5	1,000.0	1,000.0	1,000.0	1,000.0	4,500.0	350.00%
Housing and Development							
Other services and contracts	109.0	104.6	87.0	71.0	87.0	3,040.0	3,394.25%
Total Housing and Development	109.0	104.6	87.0	71.0	87.0	3,040.0	3,394.25%
Transfers Out							
911	-	876.9	402.8	827.8	402.8	879.0	118.24%
Total Transfers Out	-	876.9	402.8	827.8	402.8	879.0	118.24%
General Fund							
Personal services	23,592.6	23,480.4	23,061.3	24,138.6	22,972.7	24,384.0	5.74%
Supplies	400.8	287.3	268.2	3969.1	377.5	260.0	(3.05)%
Other services and contracts	14,043.6	14,314.8	13,999.0	14,500.0	14,736.2	20,536.7	46.70%
Capital outlay	159.0	247.6	557.0	259.4	1,469.1	452.5	(18.76)%
Debt service	1,348.9	1,372.8	1,211.1	1,221.8	1,150.0	1,156.4	(4.52)%
Transfers out	-	876.9	402.8	827.8	402.8	879.0	118.24%
Total General Fund	39,544.9	40,579.9	39,499.3	41,316.5	41,108.2	47,668.5	20.68%

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General Fund – Expenditure Charts

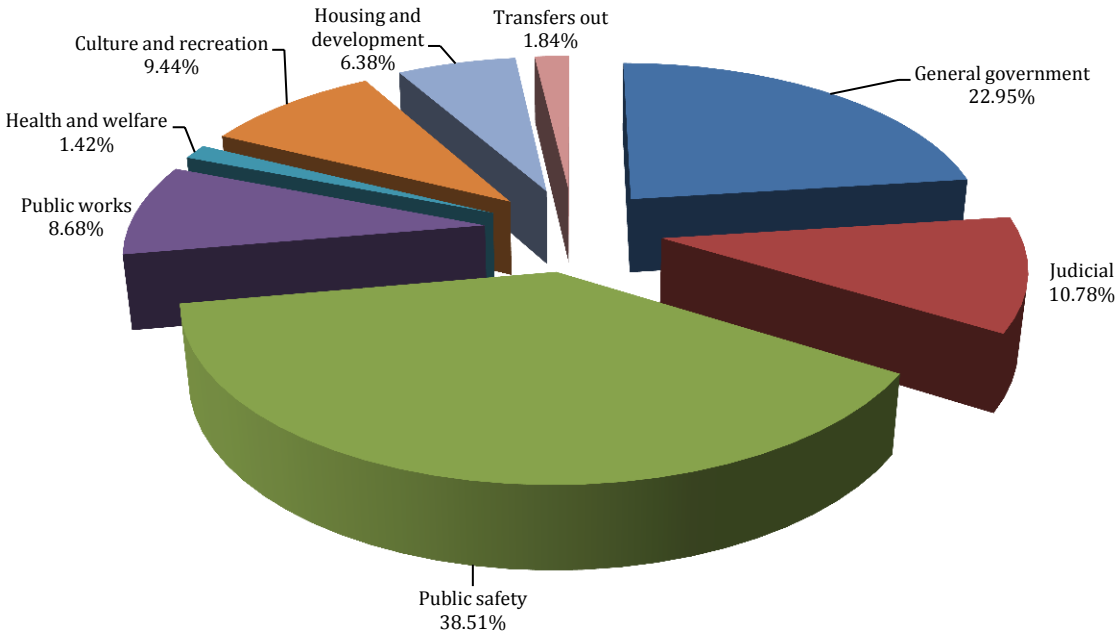


Figure 33- General Fund Expenditures by Function

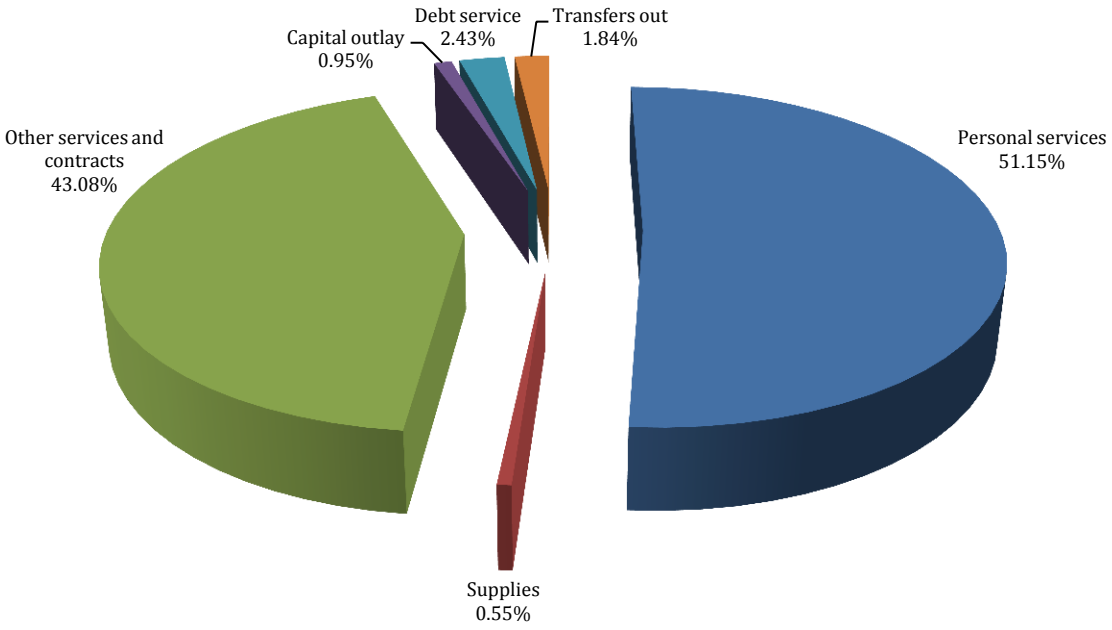


Figure 34 - General Fund Expenditures by Type

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Commissioners							
Personal services	118,655	72,889	59,946	77,882	64,194	102,367	70.77%
Supplies	1,901	1,746	1,500	679	1,500	2,250	50.00%
Other services and contracts	33,243	39,008	29,851	39,354	31,843	39,733	33.10%
Total Board of Commissioners	153,799	113,643	91,297	117,915	97,535	144,350	58.11%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Commissioners							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	3	3	3	5	5	66.67%
Total Board of Commissioners	4	4	4	4	6	6	50.00%

Significant Accomplishments/Changes:

- Expansion of the Board of Commissioners to take office January 2, 2013
- Renegotiations for LOST and SPLOST during 2012

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Appointments made	39	20	20	20
Zoning cases heard	18	15	15	15
Citizens wishing to be heard	47	45	45	45
Bids considered	26	20	20	20
Alcoholic beverage licenses considered	13	10	10	10

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General Fund – Board of Commissioners

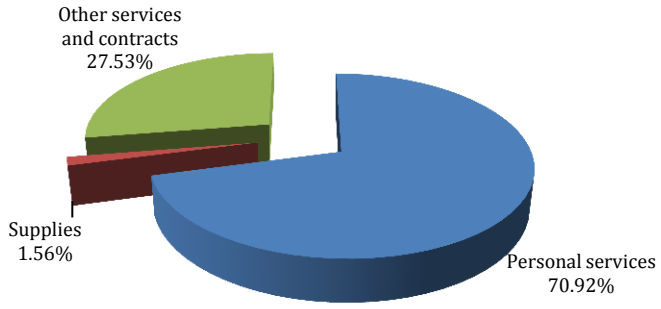


Figure 35 - Board of Commissioners - Expenditures by Type

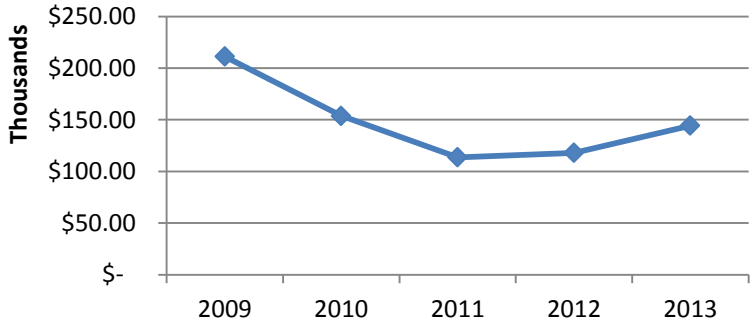


Figure 36 - Board of Commissioners - Expenditure History

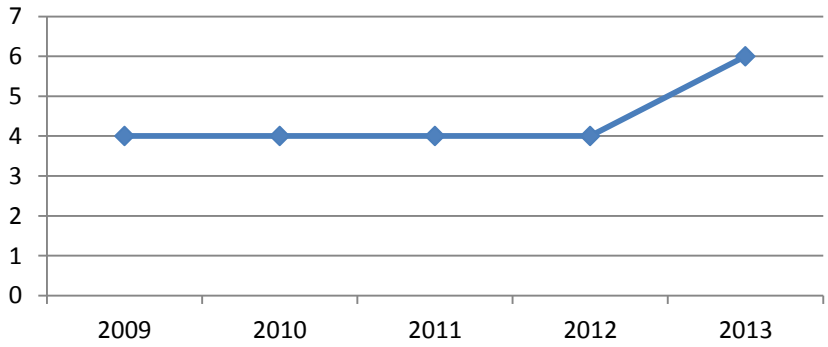


Figure 37 - Board of Commissioners - Personnel History

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General Fund – Commissioners Assistant

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Commissioners Assistant							
Personal services	40,387	1,244	-	-	-	-	0.00%
Total Commissioners Assistant	40,387	1,244	-	-	-	-	0.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Commissioners Assistant							
Commissioners Assistant	1	-	-	-	-	-	0.00%
Total Commissioners Assistant	1	-	-	-	-	-	0.00%

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General Fund – Community Development

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Community Development							
Personal services	66,716	2,159	-	-	-	-	0.00%
Other services and contracts	12,380	-	-	-	-	-	0.00%
Total Community Development	79,096	2,159	-	-	-	-	0.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Community Development							
Community Dev. Director	1	-	-	-	-	-	0.00%
Total Community Development	1	-	-	-	-	-	0.00%

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Clerk							
Personal services	187,665	183,841	169,502	183,793	162,717	172,852	1.98%
Supplies	2,641	486	1,450	387	1,250	1,250	(13.97)%
Other services and contracts	6,291	2,670	3,898	6,779	3,947	5,072	30.12%
Total County Clerk	196,598	186,996	174,850	190,059	167,914	179,174	2.47%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Clerk							
Administrative Technician	1	1	1	1	1	1	0.00%
Information 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%

Significant Accomplishments/Changes:

- Lunch and Learn programs for citizen education
- Appointment of Open Records Officer

Division Goals:

- Implement procedural efficiencies to reduce the preparation time for Commission meeting agendas by 10% *(CGII, CGIV)*
- Prepare all outstanding ordinances in preparation for codification by January, 2013 *(CGI, CGII, CGIV)*
- Prepare all outstanding minutes in preparation for indexing by January, 2013 *(CGI, CGII, CGIV)*

Division Objectives:

- To ensure compliance with all open meeting laws
- To comply with any open records requests within the limits of the statute
- To prepare meetings minutes and agendas required to include maintenance of the official records of the Lowndes County government
- To provide timely and accurate information to the public as well as the media as directed

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Ordinance Changes	6	5	5	5
Resolutions passed	14	26	20	20
Open records requests processed	235	314	300	300
Commission retreats	1	2	2	2
Commission meetings	25	28	25	25
Proclamations	4	9	5	5

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General Fund – County Clerk

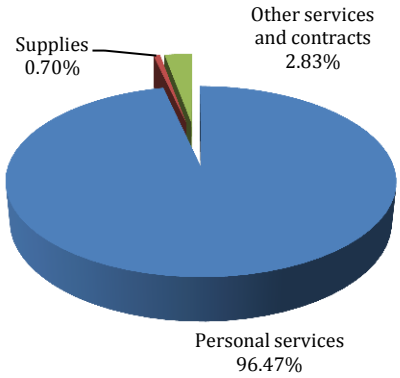


Figure 38 – County Clerk - Expenditures by Type

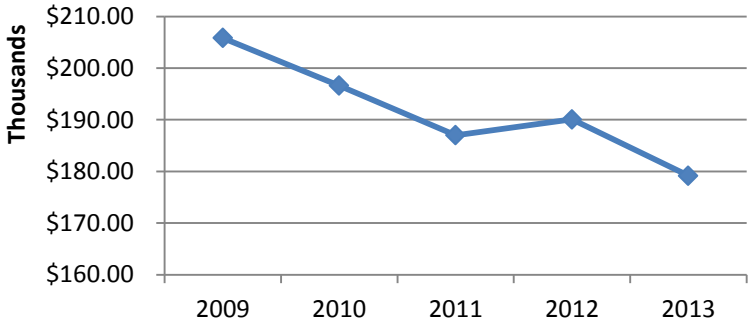


Figure 39 – County Clerk - Expenditure History

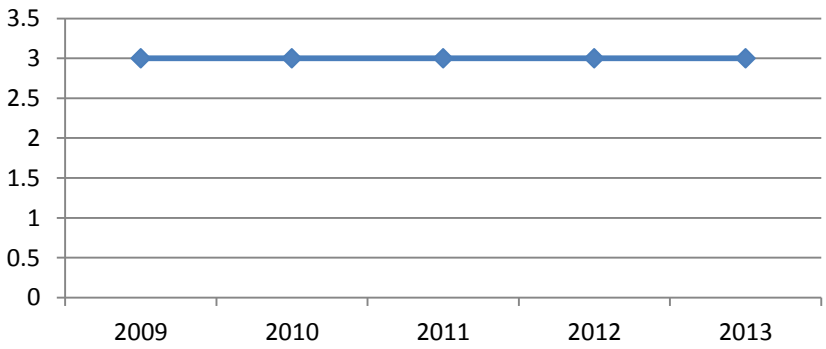


Figure 40 – County Clerk - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Manager							
Personal services	387,632	326,517	320,668	334,100	317,947	338,700	5.62%
Supplies	807	493	254	266	2,601	2,601	924.02%
Other services and contracts	40,582	15,478	17,568	15,747	16,022	8,800	(49.91)%
Total County Manager	431,022	342,488	338,490	350,113	336,570	350,101	3.43%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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	-	-	-	-	-	0.00%
Purchasing/Internal Audit	1	1	1	1	1	1	0.00%
Total County Manager	4	3	3	3	3	3	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Present a balanced budget to the Board of Commissioners by April 30th *(CGIII, CGIV)*
- Eliminate citizen complaints by 10% and resolve complaints within three business days 90% of the time *(CGIV)*
- Maintain/Exceed 90% compliance for quarterly department reports to the Board of Commissioners *(CGII, CGIV)*

Division Objectives:

- To ensure operational efficiency so that the County maintains the financial viability as stated in the mission statement
- To ensure day to day operations of the County are carried out in an efficient, effective and professional manner
- To continue to devise new ways to improve service to the citizens of Lowndes County

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Departmental budgets reviewed	60	60	60	60
Responses to Board/public	1,500	1,500	1,500	1,500
Department head meetings	25	23	25	25
Commission Retreats	1	2	2	2
Commission meetings	25	28	25	25

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General Fund – County Manager

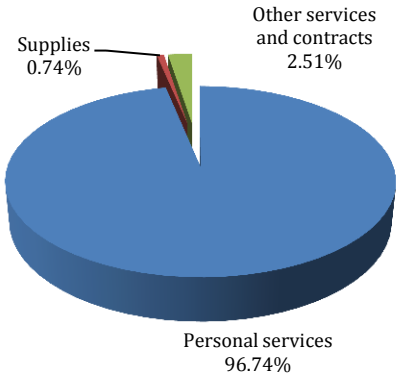


Figure 41 – County Manager - Expenditures by Type

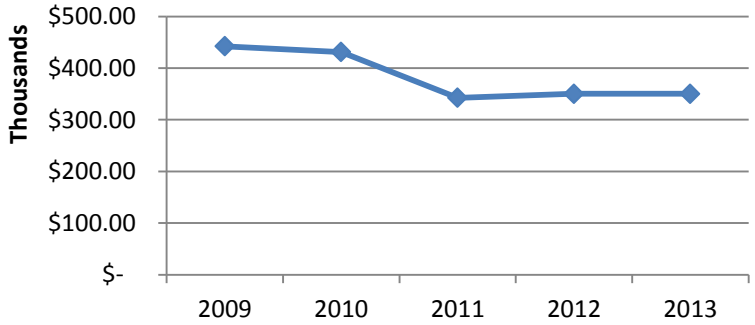


Figure 42 – County Manager - Expenditure History

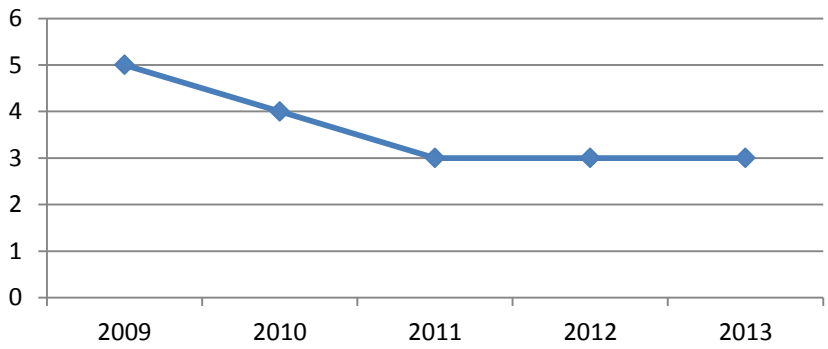


Figure 43 – County Manager - Personnel History

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General Fund – Risk Management

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Risk Management							
Personal services	104,644	5,428	-	-	-	-	0.00%
Supplies	7,218	-	-	-	-	-	0.00%
Other services and contracts	581,054	653,203	-	-	-	-	0.00%
Total Risk Management	692,916	658,631	-	-	-	-	0.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Risk Management							
Risk Manager	1	-	-	-	-	-	0.00%
Total Risk Management	1	-	-	-	-	-	0.00%

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Elections							
Personal services	351,471	377,773	267,518	342,795	294,256	307,945	15.11%
Supplies	18,858	6,775	10,680	15,295	9,800	8,800	(17.60)%
Other services and contracts	93,132	93,514	114,758	72,412	144,108	77,390	(32.56)%
Capital outlay	3,200	-	-	-	-	-	0.00%
Total Board of Elections	466,661	478,062	392,956	430,502	448,164	394,135	0.30%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Elections							
Administrative Clerk	1	1	1	1	1	1	0.00%
Asst. Supervisor of Elections	1	1	1	1	1	1	0.00%
Election Board Chair	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	0.00%
Part Time Clerk	7	7	7	7	7	7	0.00%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	2	1	1	1	1	1	0.00%
Total Board of Elections	15	14	14	14	14	14	0.00%

Significant Accomplishments/Changes:

- Will require new hardware for 2013

Division Goals:

- Implement any redistricting plans by the appropriate deadlines *(CGIV)*
- Increase early voting participation *(CGII, CGIV)*
- Decrease last day (precinct) voting *(CGII, CGIV)*
- Decrease number of precincts required to be open on election day to reduce costs *(CGIII, CGIV)*
- Increase military use of electronic voting resulting in a decrease in paper ballots *(CGII, CGIII, CGIV)*

Division Objectives:

- To encourage registration of all eligible voters
- To maintain operational efficiency and compliance with all regulations relating to voter services
- To evaluate and maintain a long-term plan for a growing population and change in voting requirements

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Registrations:				
Registered voters	56,883	58,408	60,000	60,000
Registration actions	*	15,493	15,000	15,000
Registration deletions	*	8,427	8,500	8,500

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General Fund – Board of Elections

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Votes:				
Absentee	*	1,917	2,000	2,000
Advance	*	11,125	11,000	11,000
Provisional	*	236	250	250
Polling place	*	27,082	25,000	25,000
Pollworkers trained	*	276	250	250
Voting machines tested	*	1,340	1,500	1,500

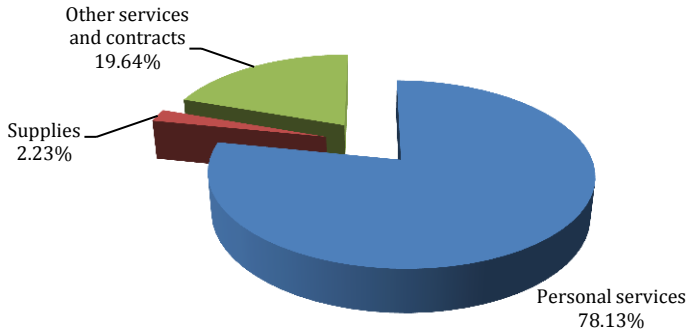


Figure 44 – Board of Elections - Expenditures by Type

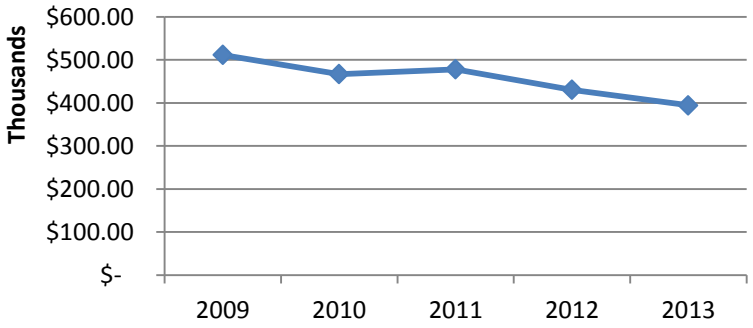


Figure 45 – Board of Elections - Expenditure History

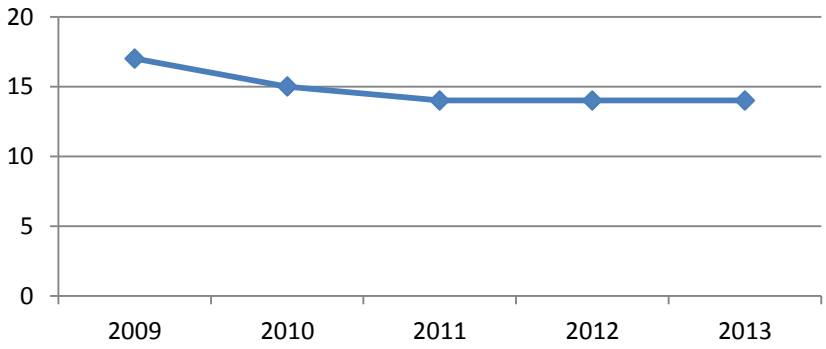


Figure 46 – Board of Elections - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Finance							
Personal services	378,378	325,130	330,556	336,306	327,115	350,029	5.89%
Supplies	5,140	1,951	2,000	1,836	3,500	3,500	75.00%
Other services and contracts	144,259	167,868	160,634	141,599	160,724	160,544	(0.06)%
Total Finance	527,776	494,949	493,200	479,741	491,339	514,073	4.23%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Finance							
Accountant	2	1	1	1	1	1	0.00%
Accounts Receivable Tech.	1	1	1	1	1	1	0.00%
Administrative Assistant	1	0	0	0	0	0	0.00%
Co-op Student	2	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	0.00%
Sr. Accounts Payable Tech.	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Tech.	1	1	1	1	1	1	0.00%
Total Finance	9	6	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- Implementation of online payments for water/sewer customers
- GFOA's Certificate of Achievement for Excellence in Financial Reporting
- GFOA's Distinguished Budget Presentation Award

Division Goals:

- Provide quarterly reporting to the Board of Commissioners *(CGII, CGIII, CGIV)*
- Develop a county-wide performance measure system *(CGIII, CGIV)*
- Develop and implement an capital improvement plan *(CGIII, CGIV)*

Division Objectives:

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

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
GFOA Awards:				
CAFR	1	1	1	1
Distinguished Budget	1	1	1	1

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General Fund – Finance

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Budget:				
Date approved	June 23	July 19	June 28	June 26
% of departments meeting deadline	85%	90%	95%	90%
Customer Service:				
Customers utilizing credit cards	-	400	1,000	1,500
Customers utilizing ACH payments	200	225	250	250

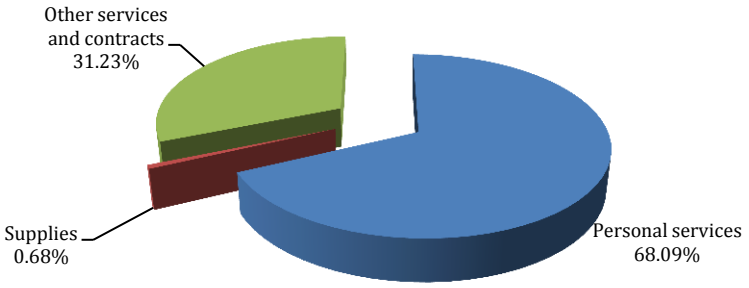


Figure 47 – Finance - Expenditures by Type

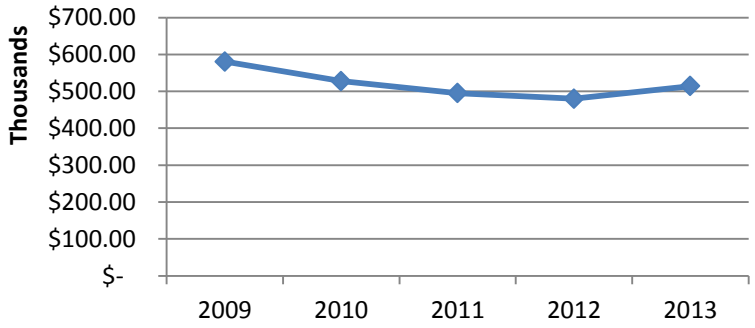


Figure 48 – Finance - Expenditure History

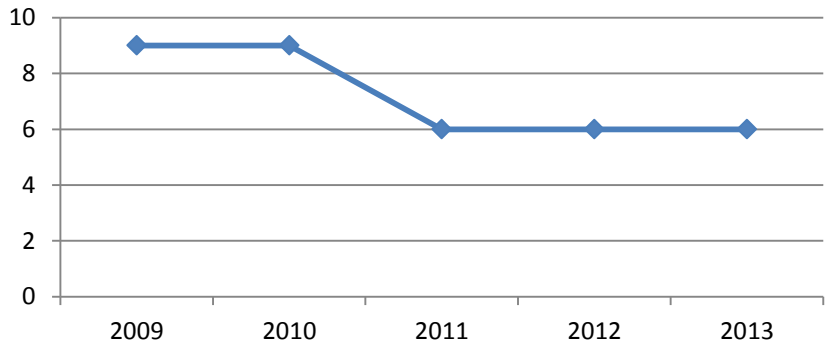


Figure 49 – Finance - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Human Resources							
Personal services	253,997	254,728	262,730	273,889	260,009	277,714	5.70%
Supplies	2,506	1,072	1,800	1,779	5,100	4,800	166.67%
Other services and contracts	22,376	8,783	628,095	620,609	631,315	604,435	(3.77)%
Total Human Resources	278,879	264,583	892,625	896,277	896,424	886,949	(0.64)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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	2	2	2	2	0.00%
Total Human Resources	4	4	4	4	4	4	0.00%

Significant Accomplishments/Changes:

- Lunch and Learn series for employees

Division Goals:

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

Division Objectives:

- To ensure compliance of Lowndes County with applicable federal and state labor laws
- To provide administrative support to all County divisions and agencies for workers' compensation and liability insurance
- To assist all county divisions in the hiring process

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Employees served at Health Fair	230	340	350	400
Positions:				
Positions managed	595	598	600	600
Positions posted	43	57	55	55
Applications processed	3,527	2,979	3,000	3,000
Employees hired/in-processed	71	62	70	70
Discounts:				
Safety incentive discount	√	√	√	√
IRMA safety and dividend credit	√	√	√	√

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General Fund – Human Resources

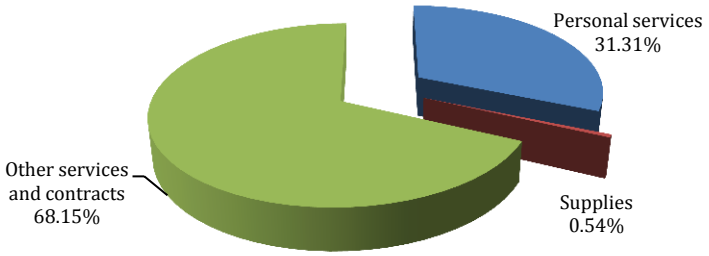


Figure 50 – Human Resources - Expenditures by Type

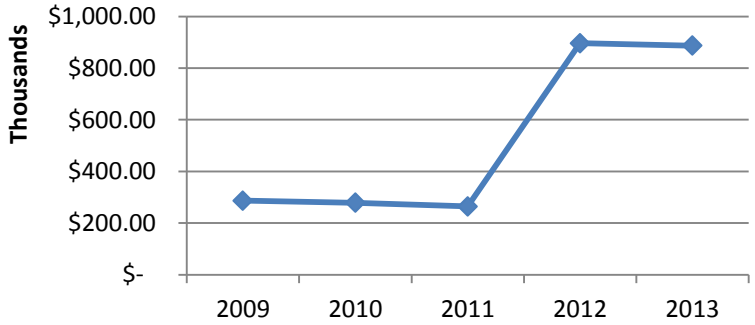


Figure 51 – Human Resources - Expenditure History

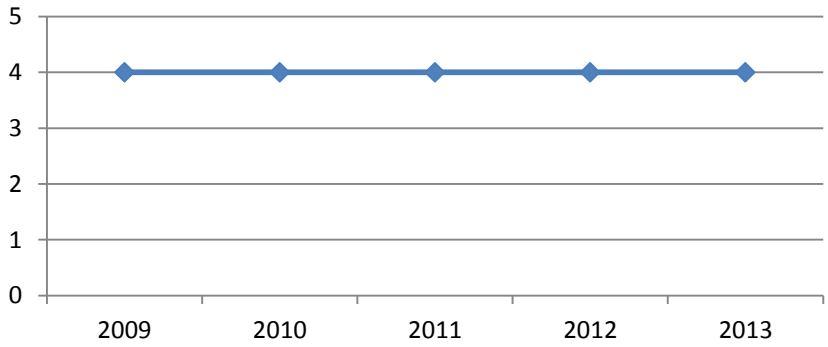


Figure 52 – Human Resources - Personnel History

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General Fund – Information Technology

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Information Technology							
Personal services	460,896	469,468	467,379	483,453	462,149	493,799	5.65%
Supplies	17,857	10,723	18,300	18,922	39,960	18,300	0.00%
Other services and contracts	276,446	253,048	452,379	475,104	531,020	441,328	(2.44)%
Capital outlay	-	209,829	518,500	238,417	794,000	400,000	(22.85)%
Debt service	193,109	198,114	61,069	64,915	-	-	(100.00)%
Total Information Technology	948,309	1,141,183	1,517,627	1,280,811	1,827,129	1,353,427	(10.82)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Information Technology							
Administrative Assistant	-	-	-	-	1	-	0.00%
Computer Technician	1	1	1	1	1	1	0.00%
Database Adminstrator	1	1	1	1	1	1	0.00%
Help Desk/Admin. Assistant	1	1	1	1	2	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	1	-	-	-	-	-	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Information Technology	8	7	7	7	9	7	0.00%

Significant Accomplishments/Changes:

- Purchase and installation of the storage area network (SAN) for backup and recovery
- Upgrade of Microsoft Exchange server for email

Division Goals:

- Provide monthly technology training for any employees of the County *(CGIII, CGIV)*
- Continue development of relationships between ITS staff and other divisions *(CGIV)*
- Provide live service during business hours 100% of the time *(CGIII, CGIV)*

Division Objectives:

- To maintain 99.999% network uptime or five 9s uptime (less than 6 minutes of downtime per year)
- To provide 8x5 best effort live service at the help desk
- To provide 24/7 support with a fifteen minute first call back on priority one issues

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Unscheduled downtime	<1.00%	<0.01%	<0.01%	<0.01%
% of SPAM blocked	90%	99%	99%	99%
% of hacking attempts blocked	100%	100%	100%	100%
% of work orders completed in 48 hours	90%	95%	95%	95%
% of work orders completed in 24 hours	*	60%	60%	60%
% of data lost	*	0%	0%	0%

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General Fund – Information Technology

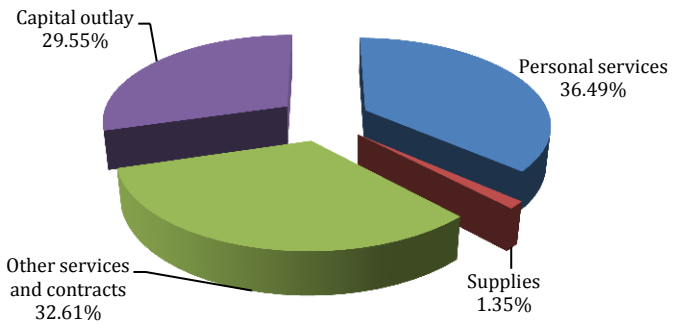


Figure 53 – Information Technology - Expenditures by Type

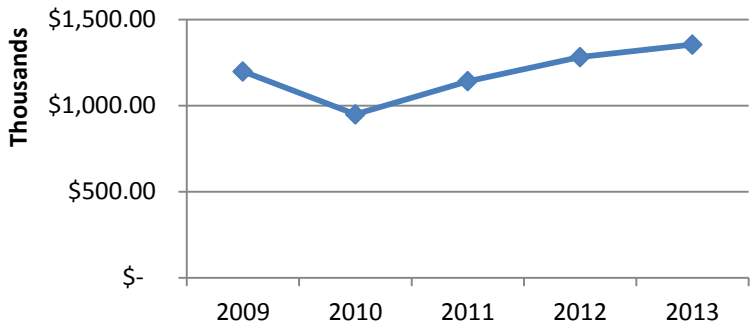


Figure 54 – Information Technology - Expenditure History

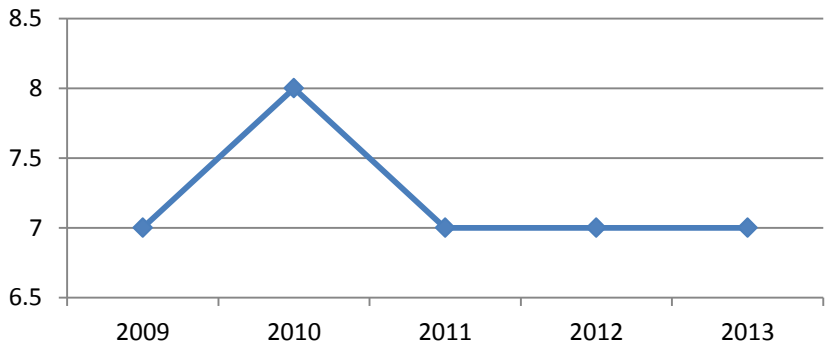


Figure 55 – Information Technology - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Tax Commissioner							
Personal services	1,003,087	1,021,671	1,016,747	1,039,538	981,697	1,038,963	2.19%
Supplies	17,400	12,874	14,717	20,241	22,075	19,575	33.01%
Other services and contracts	125,294	165,273	195,239	144,172	202,571	171,881	(11.96)%
Capital outlay	-	-	1,500	-	29,933	-	(100.00)%
Total Tax Commissioner	1,145,782	1,199,818	1,228,203	1,203,951	1,236,276	1,230,419	0.18%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%
Sr. Tax Clerk	1	1	1	1	2	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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Collect at least 95% of levied taxes within the first year *(CGIII, CGIV)*
- Reduce wait time for customers to less than 10 minutes *(CGIV)*

Division Objectives:

- To collect and distribute monies collected for ad valorem taxes to the state and local authorities
- To issues motor vehicle and trailer tags, mobile home permits, handicap permits and temporary plates

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Collection rate for current levy	97%	97%	97%	97%
Tags issued	80,000	80,000	80,000	80,000

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General Fund – Tax Commissioner

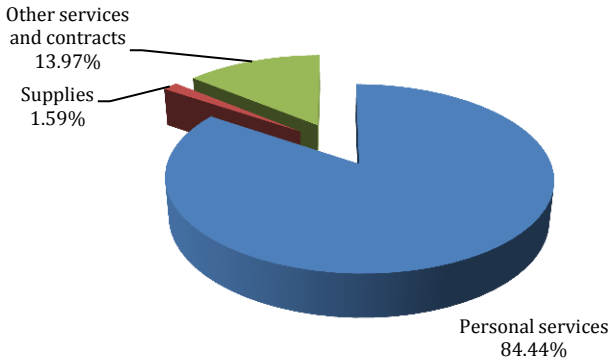


Figure 56 – Tax Commissioner - Expenditures by Type

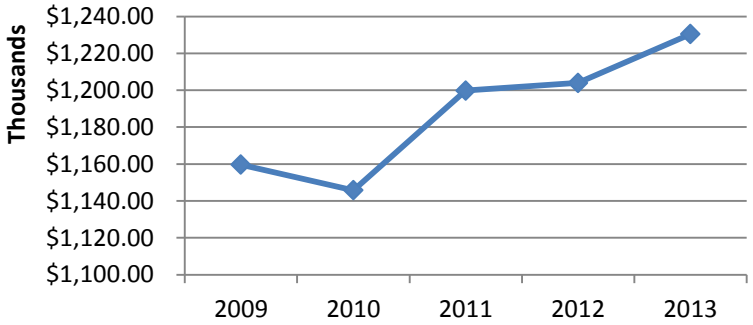


Figure 57 – Tax Commissioner - Expenditure History

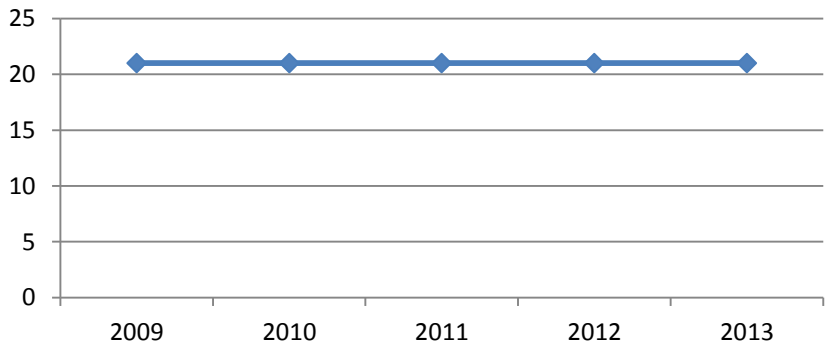


Figure 58 – Tax Commissioner - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Assessors							
Personal services	1,174,519	1,111,614	1,124,365	1,145,061	1,107,731	1,178,308	4.80%
Supplies	10,896	5,413	5,000	5,019	41,948	5,000	0.00%
Other services and contracts	122,224	132,600	123,425	232,662	319,217	221,467	79.43%
Total Board of Assessors	1,307,640	1,249,627	1,252,790	1,383,742	1,468,896	1,404,775	12.13%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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	3	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Assessment Coordinator	1	-	-	-	-	-	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 Specialist	-	-	-	-	1	-	0.00%
Mapping Technician	1	1	1	1	-	1	0.00%
Mobile Home Locator	1	1	1	-	-	-	(100.00)%
Real Property Appraiser	2	2	2	2	2	2	0.00%
Real Property Appraiser I	3	3	3	3	3	3	0.00%
Residental Appraisal Supervisor	1	1	1	1	1	1	0.00%
Residental 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 Chair	1	1	1	1	1	1	0.00%
Total Board of Assessors	25	24	24	23	23	23	(4.17)%

Significant Accomplishments/Changes:

- None

Division Goals:

- Review at least 25% of properties annually *(CGIII, CGIV)*
- Provide the Tax Commissioner with an accurate digest in a timely manner *(CGIII, CGIV)*
- Streamline hardware and processes to allow assessors to make field adjustments *(CGIII, CGIV)*

Division Objectives:

- To responsibly and fairly value properties in Lowndes County

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General Fund – Board of Assessors

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
# of properties	46,902	47,378	48,097	49,000
% of properties reviewed	21%	17%	25%	25%
# of appeals filed	289	1,380	1,800	1,500
# of appeals resolved by Board of Assessors	137	690	1,300	1,000
# of appeals resolved by Board of Equalization	47	361	500	500

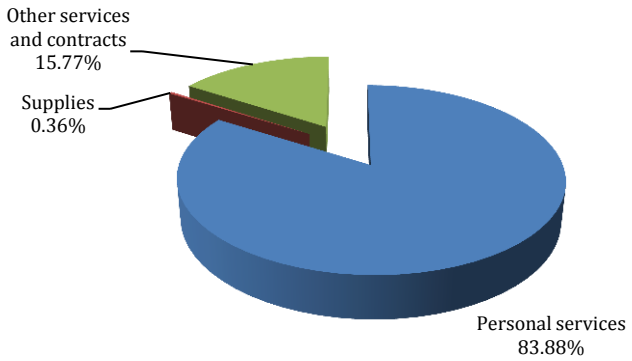


Figure 59 – Board of Assessors - Expenditures by Type

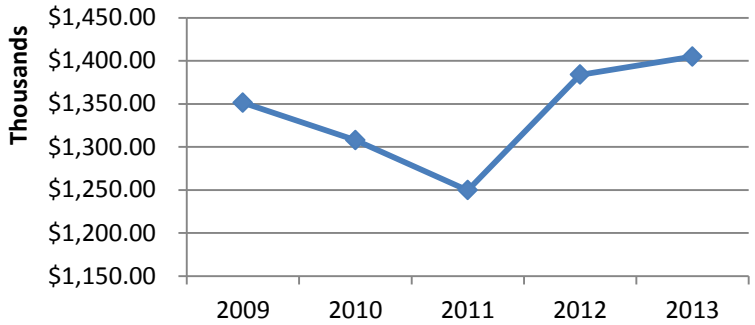


Figure 60 – Board of Assessors - Expenditure History

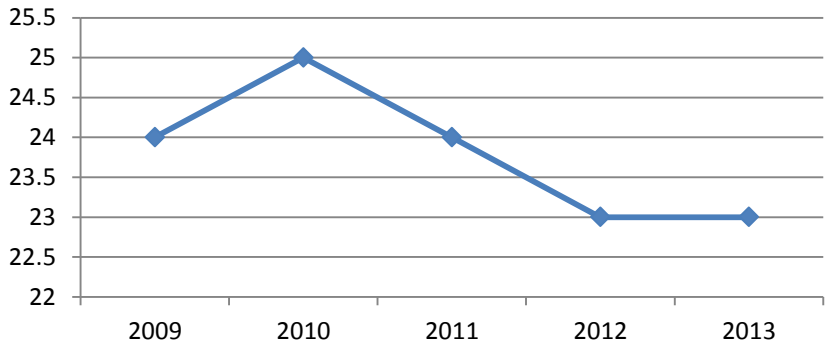


Figure 61 – Board of Assessors - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Facilities Maintenance							
Personal services	801,307	759,777	765,665	787,268	756,711	804,205	5.03%
Supplies	37,388	42,091	32,805	39,914	43,630	44,200	34.74%
Other services and contracts	957,489	1,223,584	1,029,578	1,181,383	1,081,916	1,120,633	8.84%
Capital outlay	86,739	4,065	35,000	7,652	327,300	52,500	50.00%
Debt service	1,155,794	1,157,325	1,150,000	1,156,856	1,150,000	1,156,356	0.55%
Total Facilities Maintenance	3,038,717	3,186,841	3,013,048	3,173,073	3,359,557	3,177,894	5.47%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Facilities Maintenance							
Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	10	9	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	1	1	1	1	0.00%
Total Facilities Maintenance	22	21	21	21	21	21	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Create a preventative maintenance program for all County facilities to manage repair costs and improve customer service *(CGIII, CGIV)*
- Replace carpet and paint 20% of major facilities annually *(CGIII, CGIV)*
- Improve departmental safety efforts by holding monthly safety meetings *(CGIII, CGIV)*
- Perform a minimum of 16 hours of training monthly *(CGIII, CGIV)*
- Complete all requests within 5 days *(CGIV)*

Division Objectives:

- To maintain the structural soundness and cleanliness of all County facilities through preventative maintenance and upkeep
- To ensure the appearance of County facilities reflect positively on our community
- To monitor and improve departmental safety efforts
- To provide exceptional customer service throughout the County

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General Fund – Facilities Maintenance

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
# of buildings maintained	52	51	51	51
# of grounds facilities maintained	58	58	58	58
Average completion of work orders (days)	7	6	5	5

Budget by Facility	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Administration	944,710	860,365	855,585	879,574	848,323	881,730	3.06%
Courthouse	116,628	95,321	61,205	67,512	83,805	62,200	1.63%
Health Centers	22,890	23,018	19,226	20,465	20,034	20,034	4.20%
Auxiliary Buildings	11,756	23,334	9,333	28,762	18,555	22,300	138.94%
Public Works Facility	63,493	65,852	55,180	44,396	53,500	45,000	(18.45)%
Leila Ellis Building	33,277	54,610	51,396	44,663	48,840	46,000	(10.50)%
Human Resource Building	211,375	295,805	299,702	307,632	328,086	311,926	4.08%
Old Administration Building	68,091	34,727	6,230	5,626	222,398	6,398	2.70%
4H Camp	37,966	31,036	35,338	37,150	48,098	41,200	16.59%
Board of Elections Building	27,941	31,127	26,454	31,298	26,634	32,250	21.91%
Civic Center	42,984	42,569	42,664	56,279	45,332	45,500	6.65%
Old District Attorney Building	33,092	17,039	-	247	-	-	0.00%
Governmental Building	83,757	71,156	65,384	68,922	108,564	81,500	24.65%
Judicial/Administration Complex	1,340,758	1,540,886	1,485,351	1,580,549	1,507,388	1,581,856	6.50%

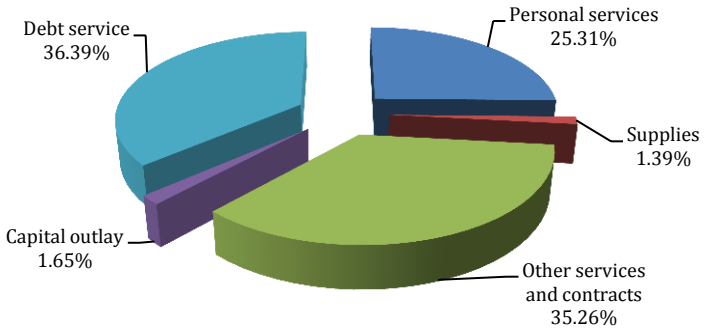


Figure 62 – Facilities Maintenance - Expenditures by Type

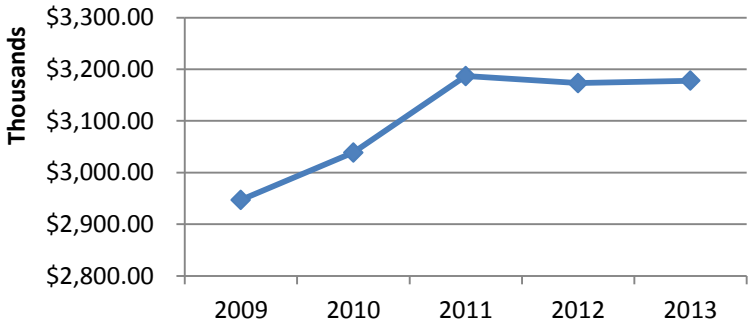


Figure 63 – Facilities Maintenance - Expenditure History

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General Fund – Facilities Maintenance

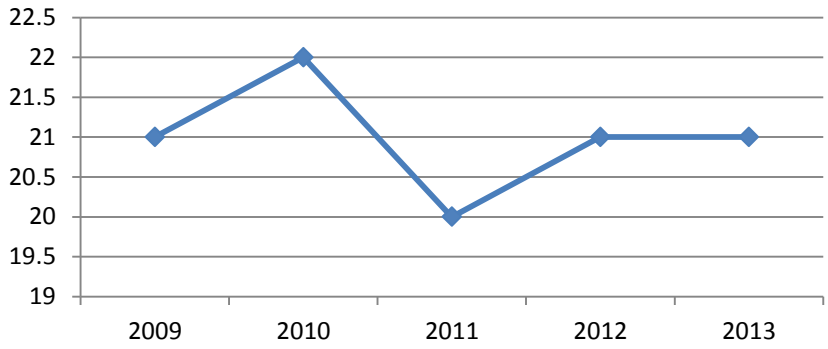


Figure 64 – Facilities Maintenance - Personnel History

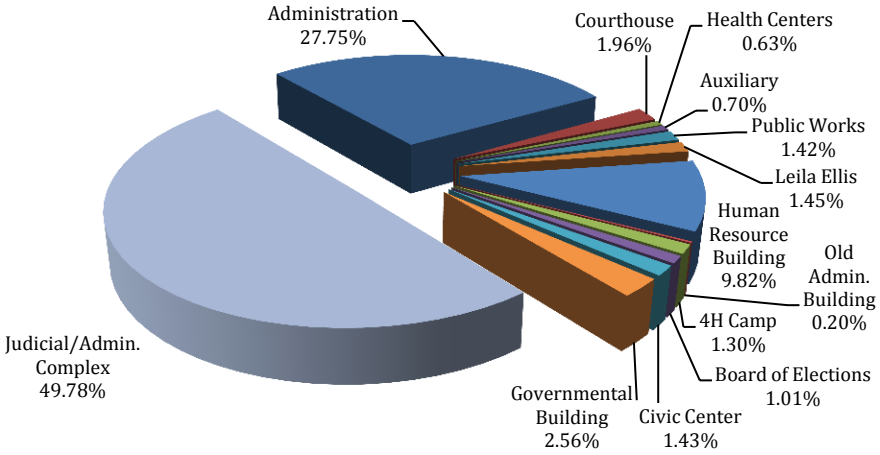


Figure 65 – Facilities Maintenance – Budget by Facility

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Engineer							
Personal services	772,802	561,798	527,373	553,433	521,720	559,771	6.14%
Supplies	3,264	1,654	1,600	158	1,600	3,600	125.00%
Other services and contracts	137,046	91,781	73,896	77,656	76,396	72,315	(2.14)%
Total County Engineer	913,111	655,233	602,869	631,247	605,316	635,686	5.44%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Engineer							
Administrative Assistant	1	-	-	-	-	-	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	-	-	-	-	-	0.00%
Environmental Manager	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	1	1	1	1	0.00%
Planner	1	-	-	-	-	-	0.00%
Principal Engineering Technician	1	-	-	-	-	-	0.00%
Principal Engineering Inspector	1	1	1	1	1	1	0.00%
Road Inspection Technician	1	-	-	-	-	-	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	7	7	7	7	7	0.00%

Significant Accomplishments/Changes:

- Oversight of the public safety training facility construction

Division Goals:

- Reduce the review time for construction plans for subdivisions and commercial site plans *(CGIII, CGIV)*
- Maintain 100% PACES rating on all county roads for participation in LMIG and LARP *(CGIII, CGIV)*
- Complete the new Davidson Road entrance for Moody Air Force Base *(CGIII, CGIV)*
- Implement a new on-line right of way encroachment permitting program *(CGII, CGIII, CGIV)*
- Complete SPLOST park improvements for the Valdosta Lowndes County Parks and Recreation Authority (VLCPRA) *(CGIII, CGIV)*

Division Objectives:

- To continue inspections of road and bridges to ensure compliance with state and federal guidelines
- To maintain a high level of customer service with the development community by reviewing subdivision plats and construction plans in a timely manner
- To continue to search for ways to streamline plan approval process such as the on line right of way encroachment permits
- To continue providing E&S inspections for individual home sites within 24 hours of the request for inspection

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General Fund – County Engineer

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
% of E&S reviews of homes within 24 hours	90%	95%	95%	95%
% of development plans reviewed within 10 days	98%	99%	99%	99%
% of projects awarded within 10% of estimate	90%	90%	95%	95%
Miles paved under LMIG	8.78	8.88	9.00	9.00

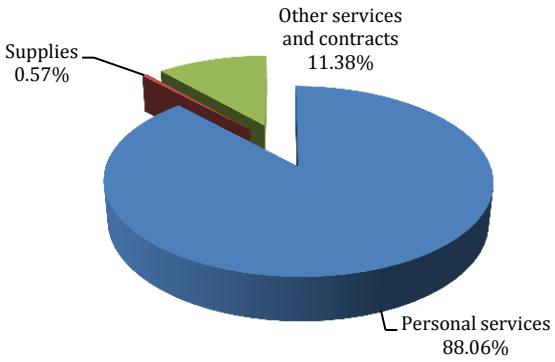


Figure 66 – County Engineer - Expenditures by Type

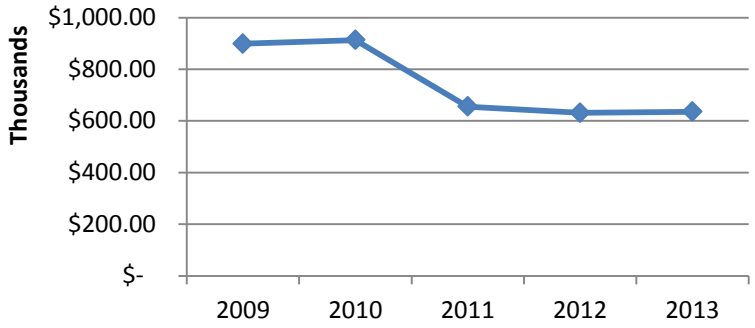


Figure 67 – County Engineer - Expenditure History

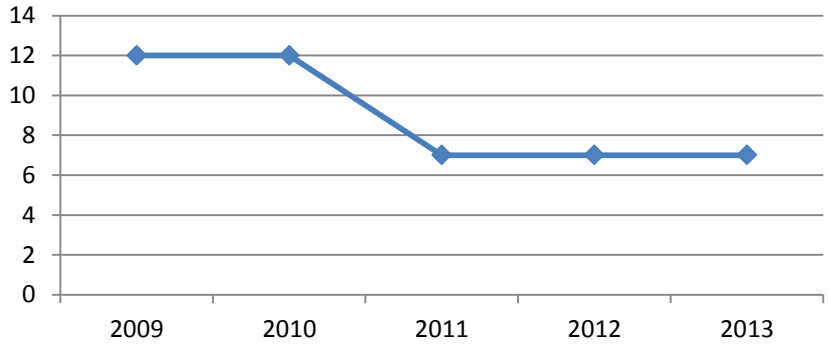


Figure 68 – County Engineer - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Superior Court							
Personal services	352,683	346,676	358,261	349,092	346,978	292,033	(18.49)%
Supplies	1,697	1,162	920	556	1,040	800	(13.04)%
Other services and contracts	51,308	39,545	45,040	37,633	61,915	40,890	(9.21)%
Total Superior Court	405,689	387,383	404,221	387,280	409,933	333,723	(17.44)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Dispose of 90% of civil cases through Alternative Dispute Resolution (ADR) *(CGIII, CGIV)*

Division Objectives:

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

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Civil cases filed	3,336	3,327	3,500	3,500
Criminal cases filed	3,713	3,870	3,900	4,000

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General Fund – Superior Court

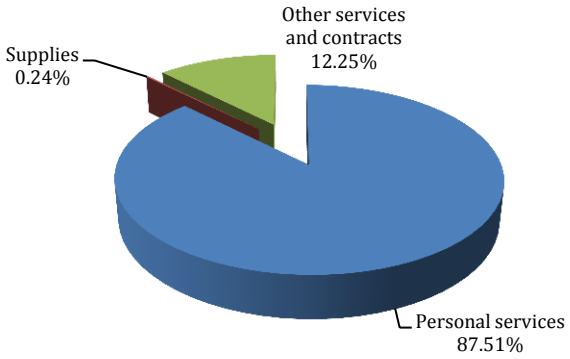


Figure 69 – Superior Court - Expenditures by Type

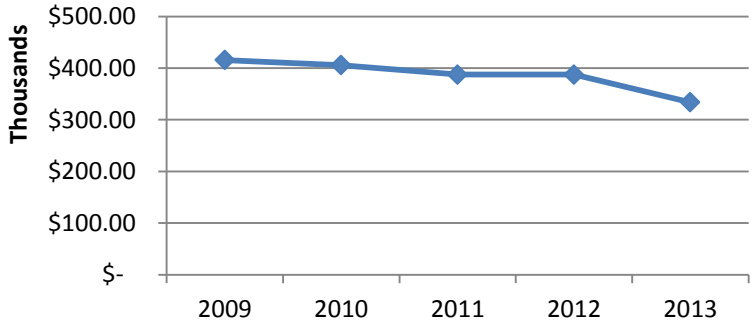


Figure 70 – Superior Court - Expenditure History

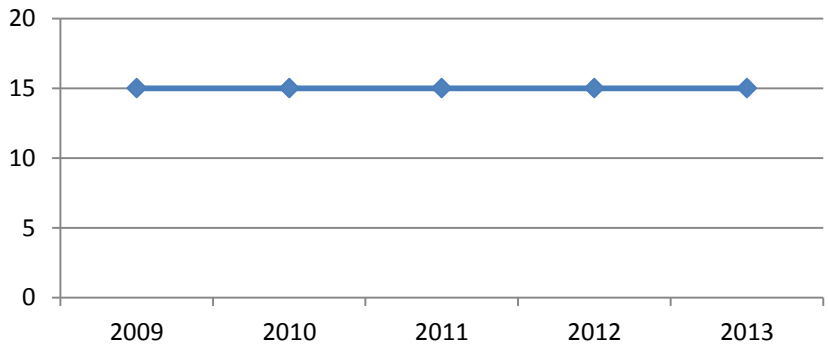


Figure 71 – Superior Court - Personnel History

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General Fund – Community Service

The Community Service division was created during fiscal year 2012 as a pilot program to determine if ankle monitoring offered significant costs savings versus detaining inmates in the Lowndes County jail. The division falls under the direction of the Superior Court. Based on the six month performance from 2012, the program was extended for fiscal year 2013.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Community Service							
Personal services	-	-	-	4,728	-	64,910	100.00%
Supplies	-	-	-	165	-	500	100.00%
Other services and contracts	-	-	-	23,261	-	103,500	100.00%
Total Community Service	-	-	-	28,153	-	168,910	100.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Community Service							
Community Service Director	-	-	-	1	1	1	100.00%
Total Community Service	-	-	-	1	1	1	100.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce inmate housing costs by reducing the number of offenders housed in the Lowndes County jail *(CGIII, CGIV)*

Division Objectives:

- To offer an alternative to incarceration in cases of non-violent offenders and other special cases
- To allow for those offenders eligible for the program to contribute to wellbeing of their families rather than remain in jail

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Clerk of Court							
Personal services	829,953	841,804	829,930	853,072	839,166	884,281	6.55%
Supplies	14,293	10,043	9,500	13,152	9,500	9,500	0.00%
Other services and contracts	240,489	274,581	245,075	265,953	245,075	257,910	5.24%
Capital outlay	-	2,000	-	2,000	-	-	0.00%
Total Clerk of Court	1,084,735	1,126,429	1,086,505	1,132,177	1,095,741	1,151,691	6.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Clerk of Court							
Chief Clerk	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	0.00%
Court Clerk	3	2	2	4	4	4	100.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
PT Accounting Clerk	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	4	4	4	3	3	3	(25.00)%
Total Clerk of Court	19	18	18	19	19	19	5.56%

Significant Accomplishments/Changes:

- None

Division Goals:

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

Division Objectives:

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

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Civil cases filed – Superior Court	3,336	3,327	3,500	3,500
Criminal cases filed – Superior Court	3,713	3,870	3,900	4,000
Civil cases filed – State Court	1,371	1,043	1,300	1,300
Criminal cases filed – State Court	14,000	21,086	20,000	20,000
Juvenile cases filed	1,458	1,500	1,500	1,500

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General Fund – Clerk of Court

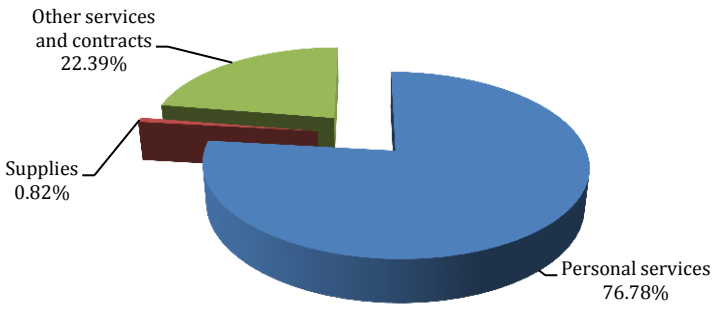


Figure 72 – Clerk of Court - Expenditures by Type

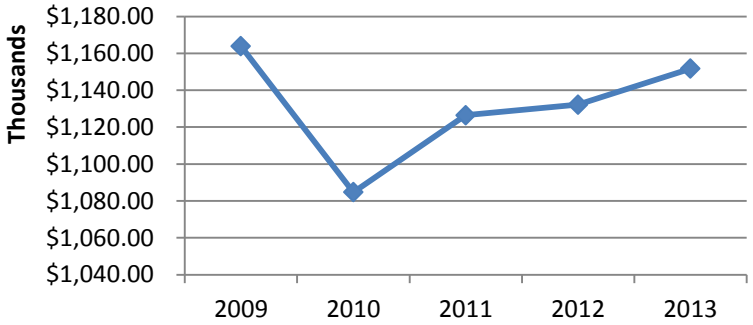


Figure 73 – Clerk of Court - Expenditure History

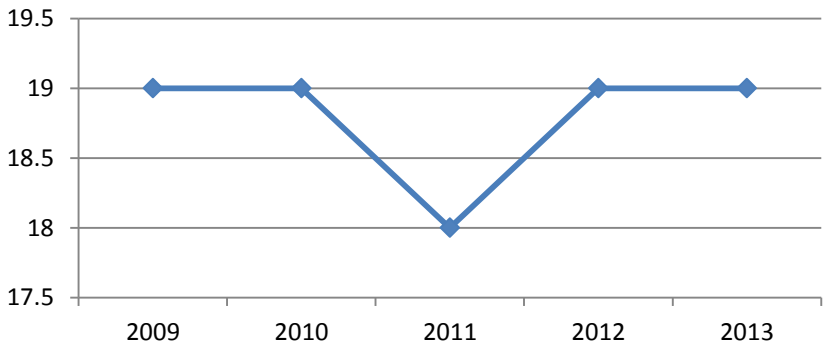


Figure 74 – Clerk of Court - Personnel History

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General Fund – State Court

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
State Court							
Personal services	285,770	284,137	281,915	288,643	283,763	291,446	3.38%
Supplies	1,527	6,084	1,100	2,074	6,128	5,428	393.45%
Other services and contracts	100,016	67,840	78,255	59,496	210,439	84,860	8.44%
Total State Court	387,313	358,061	361,270	350,214	500,330	381,734	5.66%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
State Court							
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	4	4	4	4	4	4	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Creation of a WAP (Work Alternative Program) to compliment the WRP (Work Release Program) and decrease expenses associated with incarceration, increase work-related skills and increase community service work *(CGIII, CGIV)*
- Seek new technologies and court software to allow for a move towards a more paperless court *(CGIII, CGIV)*
- Continue to utilize and develop alternative sentencing to assist in decreased costs to the County for incarceration and supervision *(CGIII, CGIV)*

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 Actual	FY 2012 Projected	FY 2013 Projected
Civil cases filed – State Court	1,371	1,043	1,300	1,300
Criminal cases filed – State Court	14,000	21,086	20,000	20,000
Revocation hearings held	1,088	1,200	1,200	1,200
Community service hours completed	42,342	39,565	40,000	40,000
Indigent defense appointments made	148	98	125	125
Indigent defense costs paid	$63,059	$40,616	$50,000	$50,000
Indigent defense costs recuperated	$18,620	$24,189	$25,000	$25,000
Indigent defense fees recuperated	$3,150	$3,750	$3,500	$3,500

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General Fund – State Court

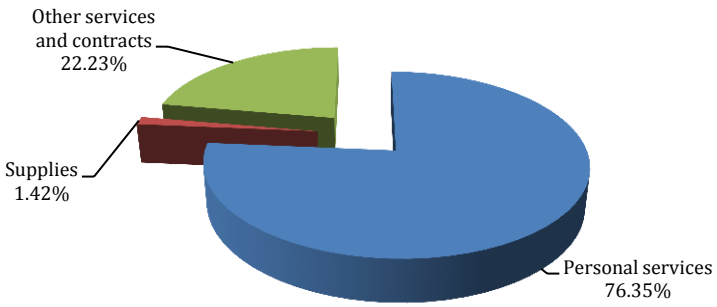


Figure 75 – State Court - Expenditures by Type

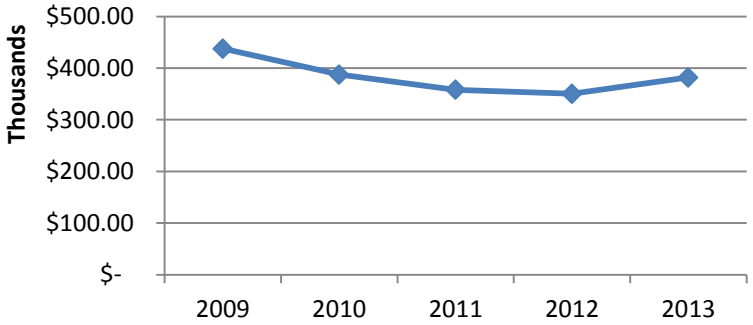


Figure 76 – State Court - Expenditure History

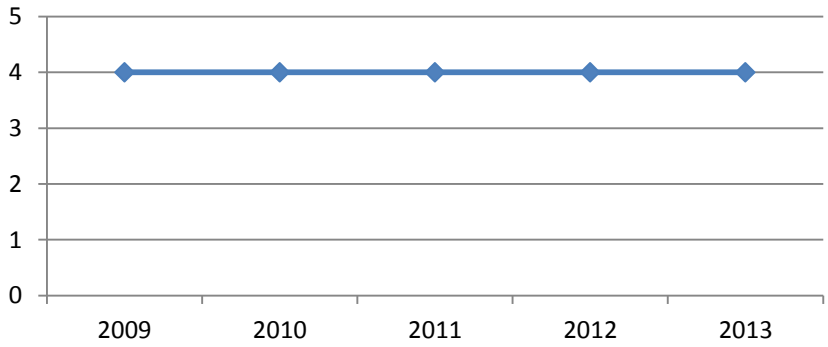


Figure 77 – State Court - Personnel History

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General Fund – Solicitor General

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Solicitor General							
Personal services	404,619	413,226	414,905	430,330	414,873	432,994	4.36%
Supplies	2,884	5,316	4,200	2,896	4,400	2,500	(40.48)%
Other services and contracts	10,595	5,772	5,111	5,490	7,411	4,931	(3.52)%
Total Solicitor General	418,098	424,314	424,216	438,716	426,684	440,425	3.82%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Solicitor General	6	6	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- None

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 a prosecuting attorney

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Cases scheduled for jury trial	570	600	600	600
Cases scheduled for non-jury trial	190	200	200	200
Pretrial motion hearings	310	325	325	325
Probation revocation hearings	1,342	1,400	1,400	1,400
Interviews with crime victims	616	600	600	600

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General Fund – Solicitor General

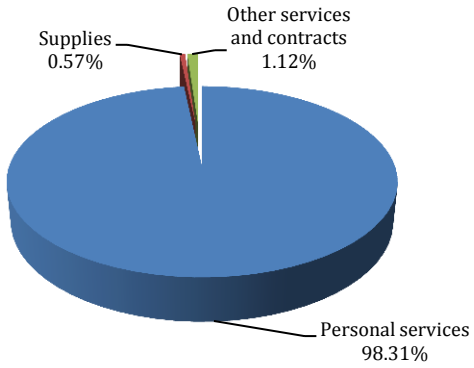


Figure 78 – Solicitor General - Expenditures by Type

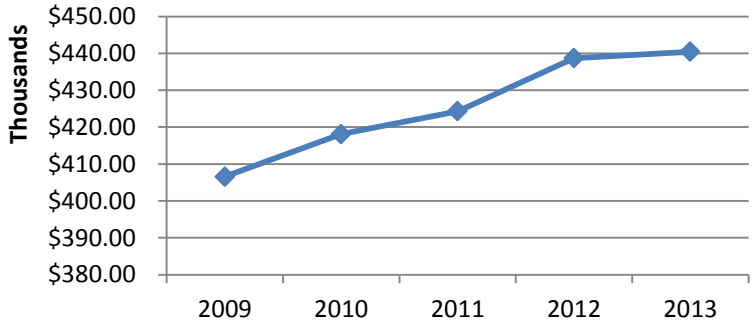


Figure 79 – Solicitor General - Expenditure History

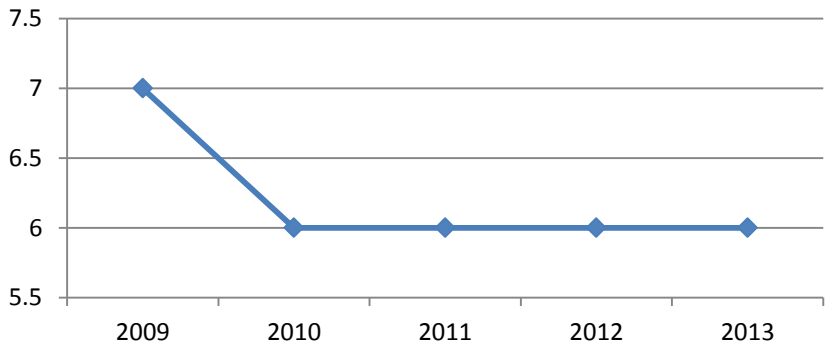


Figure 80 – Solicitor General - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Magistrate Court							
Personal services	598,667	598,402	598,086	596,016	595,019	629,161	5.20%
Supplies	9,299	6,203	4,500	4,465	4,615	8,615	91.44%
Other services and contracts	37,814	37,765	32,963	32,390	31,464	29,584	(10.25)%
Total Magistrate Court	645,780	642,369	635,549	632,871	635,898	667,360	5.01%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Magistrate Court							
Chief Clerk	1	1	1	1	1	1	0.00%
Chief Constable	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	0.00%
Magistrate	1	1	1	1	1	1	0.00%
Magistrate Court Clerk	1	1	1	1	1	1	0.00%
PT Constable	1	-	-	-	-	-	0.00%
Total Magistrate Court	12	11	11	11	11	11	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Implementation of e-filing *(CGIII, CGIV)*
- Implementation of credit/debit card payment for court costs and other payments *(CGIII, CGIV)*
- Purchase of video conferencing equipment by December 2012 *(CGIII, CGIV)*

Division Objectives:

- To meet all state and federal requirements for issuing arrest and search warrants
- To hold timely first appearance, preliminary hearings and bond hearings for all persons that have been incarcerated at the Lowndes County jail
- To provide the most efficient means for citizens of Lowndes County to bring their disputes to a legal resolution
- To ensure that the educational requirements of the staff are met

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Service of dispossessory actions within 24 hours	100%	100%	100%	100%
Civil cases	6,000	6,500	6,500	6,500
Criminal warrant applications	5,000	5,900	6,000	6,000
Civil hearings heard within required time	100%	100%	100%	100%

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General Fund – Magistrate Court

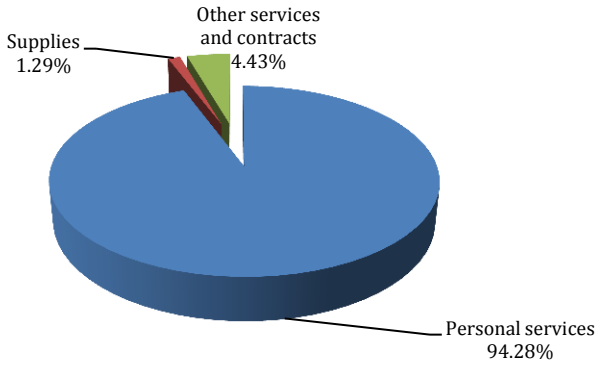


Figure 81 – Magistrate Court - Expenditures by Type

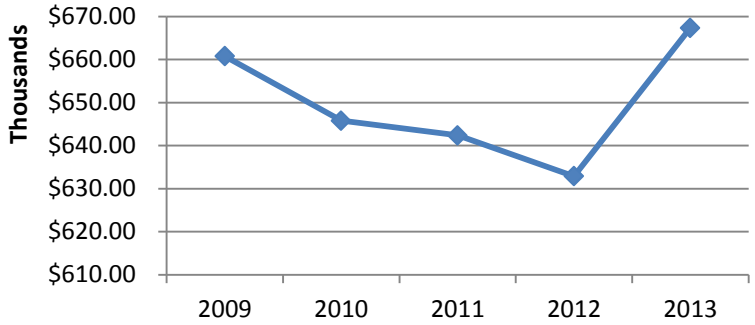


Figure 82 – Magistrate Court - Expenditure History

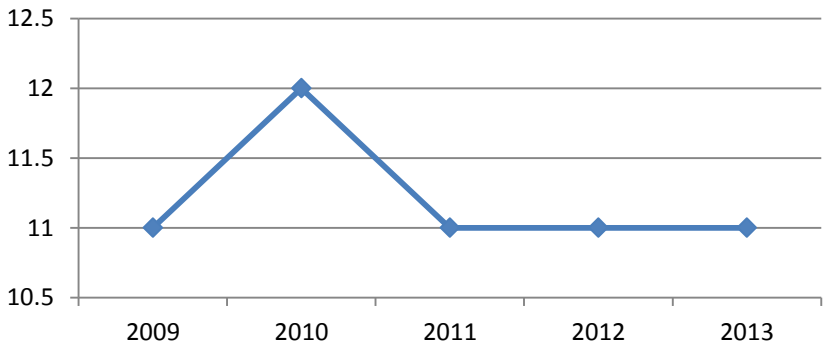


Figure 83 – Magistrate Court - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Probate Court							
Personal services	330,579	305,326	283,704	309,848	280,904	311,234	9.70%
Supplies	3,111	3,469	3,500	3,704	4,280	3,500	0.00%
Other services and contracts	50,371	86,983	83,750	87,997	103,570	84,320	0.68%
Total Probate Court	384,061	395,778	370,954	401,548	388,754	399,054	7.58%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	1	1	1	2	2	100.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Probate Court	6	5	5	5	6	6	20.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Hire a full time deputy clerk to ensure that this court runs in an efficient and proper manner *(CGIV)*
- Train new deputy clerk to serve as receptionist in addition to duties as a deputy clerk *(CGIV)*
- Continue to seek new ways to better accommodate the public while making court processes more time effective for the staff and public *(CGIII, CGIV)*

Division Objectives:

- To carry out the duties of the Probate Court as assigned by the State as a court of record

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Marriage licenses issued	1,200	1,200	1,200	1,200
Wills probated	600	600	600	600
Weapons carry permits issued	1,000	1,000	1,000	1,000

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General Fund – Probate Court

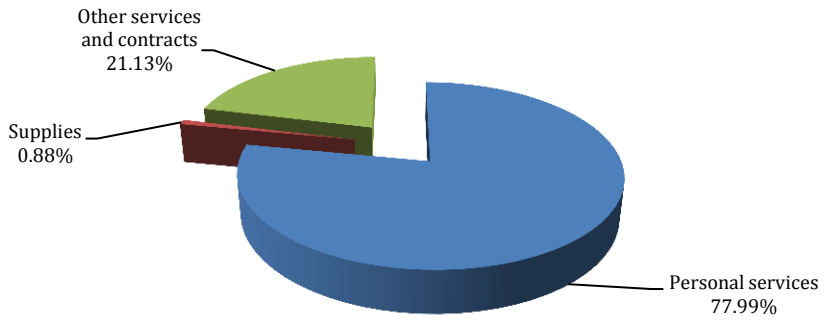


Figure 84 – Probate Court - Expenditures by Type

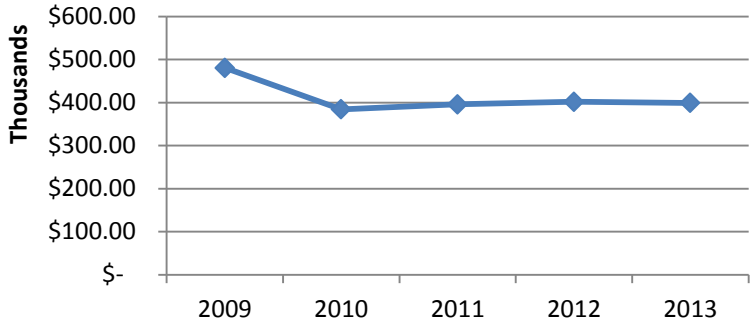


Figure 85 – Probate Court - Expenditure History

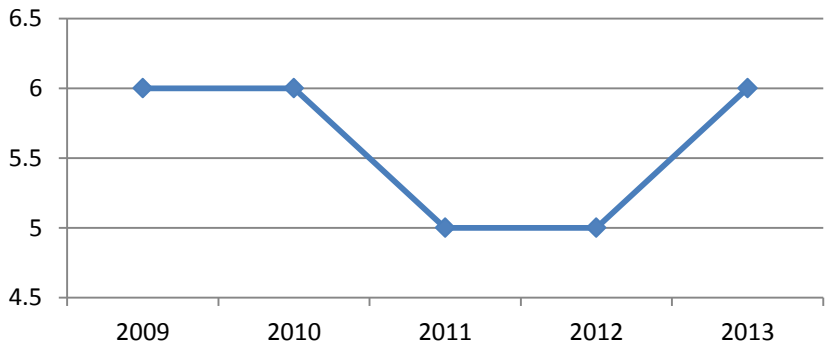


Figure 86 – Probate Court - Personnel History

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General Fund – Juvenile Court

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Juvenile Court							
Personal services	95,248	81,845	84,359	89,517	84,248	84,248	(0.13)%
Other services and contracts	22,881	24,485	22,300	35,621	22,300	36,800	65.02%
Total Juvenile Court	118,129	106,330	106,659	125,138	106,548	121,048	13.49%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Reduce the number of truancy cases *(CGII, CGIV)*

Division Objectives:

- To administer the laws concerning juveniles
- To implement programs to reduce truancy and teen pregnancy

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Cases received	1,000	1,000	1,000	1,000
Cases disposed of	900	900	900	900

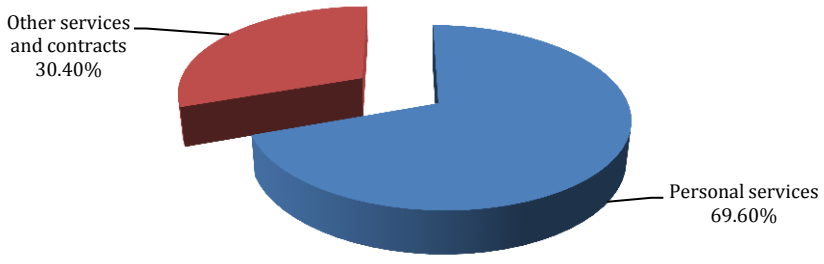


Figure 87 – Juvenile Court - Expenditures by Type

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General Fund – Juvenile Court

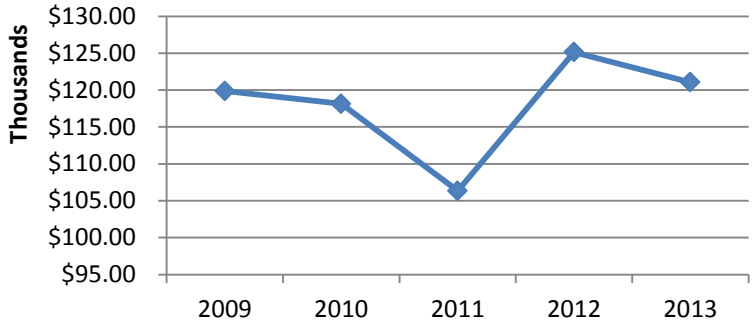


Figure 88 – Juvenile Court - Expenditure History

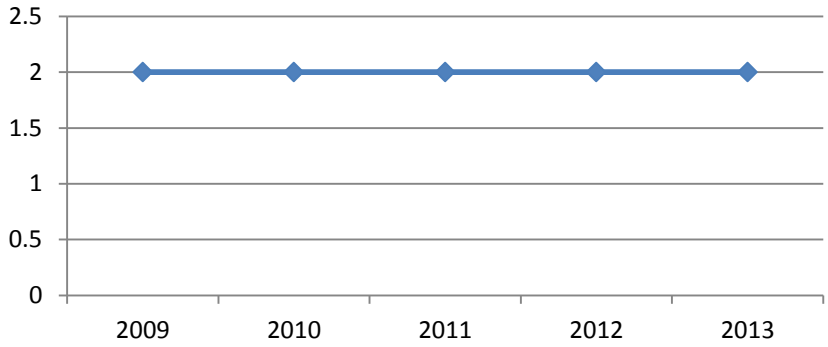


Figure 89 – Juvenile Court - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Probation							
Personal services	80,552	10,389	-	-	-	-	0.00%
Supplies	2,415	-	-	-	-	-	0.00%
Other services and contracts	16,894	5,041	4,665	3,627	4,665	4,665	0.00%
Total Probation	99,861	15,430	4,665	3,627	4,665	4,665	0.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Probation							
Administrative Clerk	1	-	-	-	-	-	0.00%
Probation Officer	1	-	-	-	-	-	0.00%
Total Probation	2	-	-	-	-	-	0.00%

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Sheriff							
Personal services	11,431,149	12,131,225	11,939,007	12,542,121	11,852,616	12,585,781	5.42%
Supplies	164,868	99,135	83,000	160,317	98,000	48,500	(41.57)%
Other services and contracts	4,326,889	3,938,529	3,976,667	4,243,236	4,008,167	3,776,013	(5.05)%
Capital outlay	57,234	-	-	-	-	-	0.00%
Total Sheriff	15,979,140	16,168,889	15,998,674	16,945,673	15,958,783	16,410,294	2.57%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Sheriff – Administration							
Administrative Clerk	14	13	13	12	13	12	(7.69)%
Administrative Technician	-	-	-	1	1	1	100.00%
Chief Deputy	1	1	1	1	1	1	0.00%
Major	1	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	18	17	17	17	18	17	0.00%
Sheriff – Enforcement							
Captain	4	4	4	4	4	4	0.00%
Corporal	6	6	6	6	6	6	0.00%
DARE Officer	2	2	2	2	2	2	0.00%
Deputy	47	48	48	48	48	48	0.00%
Investigator	24	24	24	24	24	24	0.00%
Lieutenant	9	9	9	9	9	9	0.00%
Resource Officer	6	6	6	6	6	6	0.00%
Sergeant	11	11	11	11	11	11	0.00%
Staff Sergeant	7	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	120	121	121	121	121	121	0.00%
Sheriff – Jail							
Administrative Assistant	1	1	1	1	1	1	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	71	71	71	71	71	71	0.00%
Lieutenant	2	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	0.00%
Sergeant	4	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	102	102	102	102	102	102	0.00%

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General Fund – Sheriff

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 management training and practices for supervisory staff *(CGIV)*
- Maintain a balanced budget and continue to seek for cost efficient methods *(CGIII, CGIV)*
- Enhance patrol division presence and reduce response times *(CGI, CGIII, CGIV)*
- Complete renovations of "A" pod, "B" pod and the "Old Jail" *(CGIII, CGIV)*

Division Objectives:

- To manage financial records and manage resources of the Sheriff's Office
- To provide information as needed for the department
- To establish policies of the Sheriff's Office
- To provide security to judicial facilities and provide for the transportation of inmates
- To provide outreach to youth through DARE
- To ensure the safety of inmates, personnel and visitors of the Lowndes County jail

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
# of accident calls	*	1,190	1,200	1,000
# of domestic dispute calls	*	1,829	1,800	1,700
# of theft calls	*	734	725	700
# of theft from vehicle calls	*	135	125	115
# of conducted escorts	*	466	475	475
# of suspicious person/vehicle calls	*	2,555	2,500	2,500
# of calls to assist motorists	*	1,622	1,500	1,500
# of special details	*	17,975	17,000	15,000
# of alarm calls	*	2,948	2,750	2,500
# of conducted traffic stops	*	17,975	17,000	15,000
# of arrest warrants served	*	3,571	3,500	3,250
# of civil papers served	*	3,786	3,750	3,500
# of subpoenas served	*	15,426	15,000	15,000

Budget by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Administration	1,522,713	1,363,267	1,323,960	1,422,969	1,342,551	1,352,233	2.14%
Enforcement	8,095,591	7,829,407	7,785,408	8,210,710	7,749,311	7,865,681	1.03%
Jail	6,360,836	6,976,215	6,889,306	7,311,994	6,866,921	7,192,380	4.40%

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General Fund – Sheriff

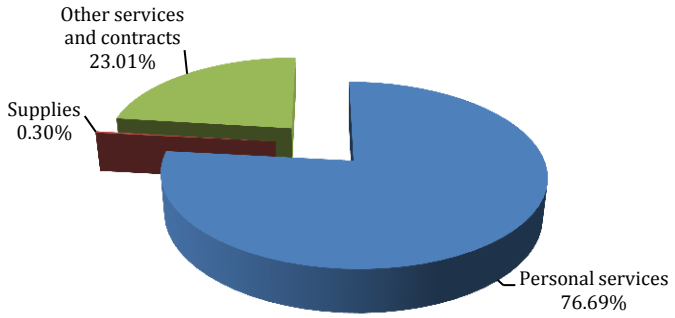


Figure 90 – Sheriff - Expenditures by Type

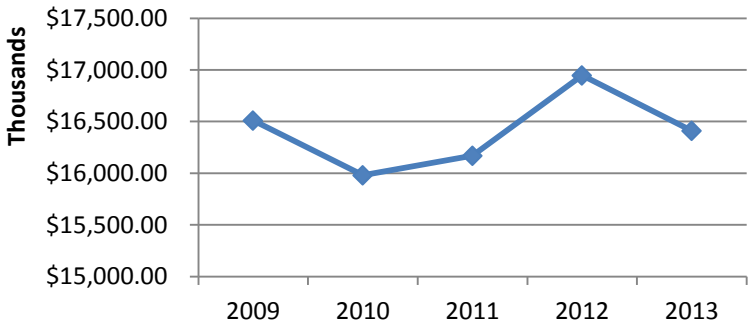


Figure 91 – Sheriff - Expenditure History

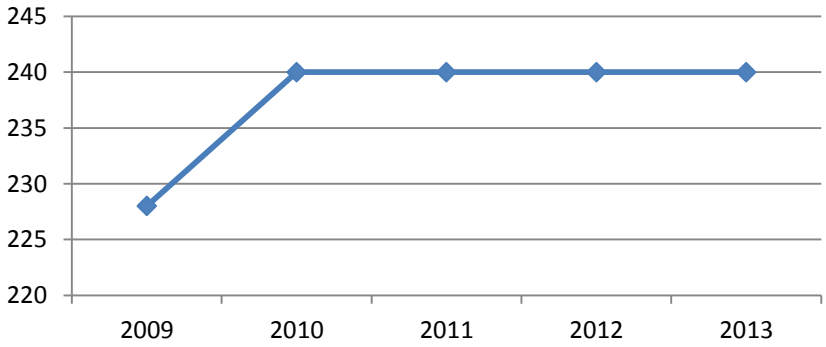


Figure 92 – Sheriff - Personnel History

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General Fund – Sheriff

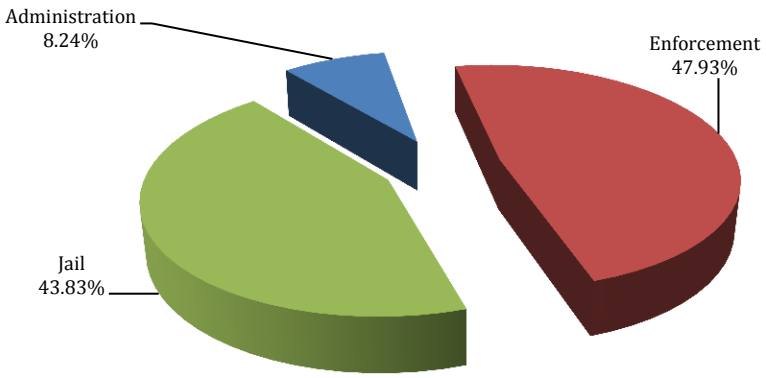


Figure 93 – Sheriff – Budget by Facility

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General Fund – Animal Control

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Animal Control							
Personal services	479,674	431,969	424,463	497,034	482,571	481,932	13.54%
Supplies	28,063	27,718	30,053	36,641	31,845	30,763	2.36%
Other services and contracts	230,096	211,333	197,848	208,987	219,745	196,124	(0.87)%
Capital outlay	-	-	-	-	3,300	-	0.00%
Total Animal Control	737,833	671,020	652,364	742,661	737,461	708,819	8.65%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	5	5	5	4	5	4	(20.00)%
Animal Shelter Attendant	6	5	5	6	6	6	20.00%
PT Animal Shelter Attendant	-	1	1	-	-	-	(100.00)%
Receptionist	-	-	-	-	1	-	0.00%
Total Animal Control	12	12	12	11	13	11	(8.33)%

Significant Accomplishments/Changes:

- None

Division Goals:

- Utilize the PetPoint database to streamline database and overall report efficiency *(CGIII, CGIV)*
- Build additional kennel space for twenty dogs *(CGIII, CGIV)*
- Continue to seek ways to reduce veterinary costs, primarily through spay/neuter program and increased adoptions *(CGI, CGII, CGIII, CGIV)*
- Continue to offer services to the public such as rabies and microchip clinics to ensure humane treatment of animals *(CGI, CGII, CGIII, CGIV)*

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 Actual	FY 2012 Projected	FY 2013 Projected
Stray dog and cat intake	3,334	3,119	3,069	3,100
Stray dog and cat reclaimed	375	333	364	365
Percentage of strays reclaimed	11.4%	10.7%	11.9%	11.8%
Stray dogs and cats adopted	456	543	697	600

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General Fund – Animal Control

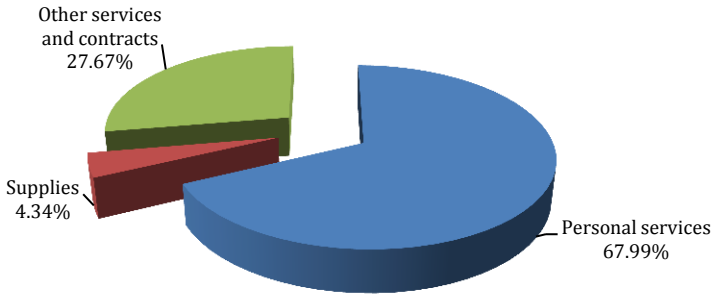


Figure 94 – Animal Control - Expenditures by Type

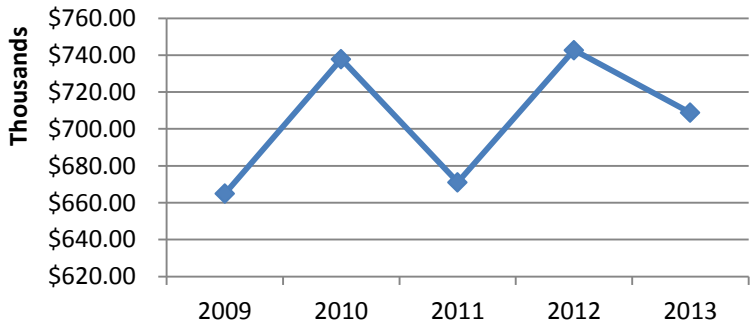


Figure 95 – Animal Control - Expenditure History

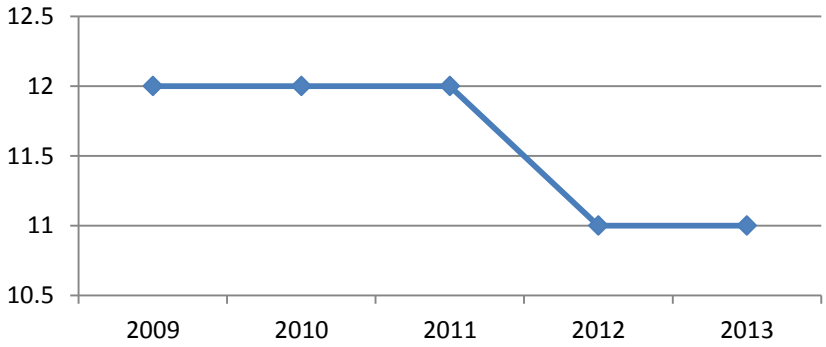


Figure 96 – Animal Control - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Emergency Management							
Personal services	75,411	78,028	76,616	80,934	75,784	81,342	6.17%
Supplies	576	745	10,250	7,548	4,500	4,500	(56.10)%
Other services and contracts	61,494	95,925	88,902	105,150	104,582	103,654	16.59%
Capital outlay	-	21,465	-	-	-	-	0.00%
Total Emergency Management	137,481	196,163	175,768	193,632	184,866	189,496	7.81%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Emergency Management							
EMA Director	1	1	1	1	1	1	0.00%
Total Emergency Management	1	1	1	1	1	1	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Develop a resource database based on FEMA typing guidelines by June 2013 *(CGI, CGII, CGIV)*
- Train 100 volunteers to be used primarily in shelters by December 2012 *(CGI, CGII, CGIV)*
- Increase available emergency shelter capacity by 200% by June 2013 *(CGI, CGII, CGIII, CGIV)*

Division Objectives:

- To ensure all requirements are met in order for the local governments to remain eligible for state and federal funding for emergencies
- To ensure adequate plans are in place to respond to and recover for any type of disaster
- To serve as liaison between local government and state and federal emergency management officials

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Emergency preparedness presentations	7	10	10	10
Tabletop exercises held	5	7	6	6
Personnel trained	200	200	223	250
Training hours completed	91	100	50	75
Emergency alerts issued (CodeRed)	12	10	3	6
Emergency alerts issued (Weather)	*	19	15	15
Plans reviewed/updated	12	10	8	10

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General Fund – Emergency Management

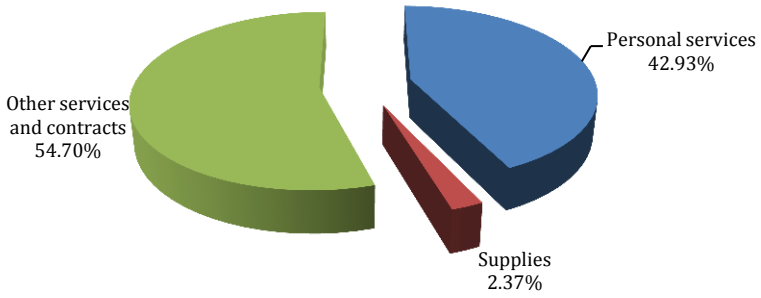


Figure 97 – Emergency Management - Expenditures by Type

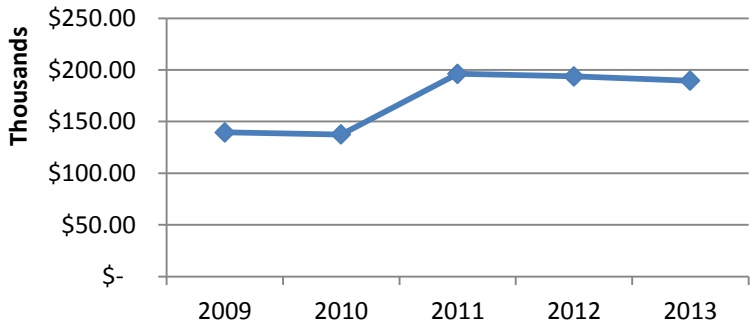


Figure 98 – Emergency Management - Expenditure History

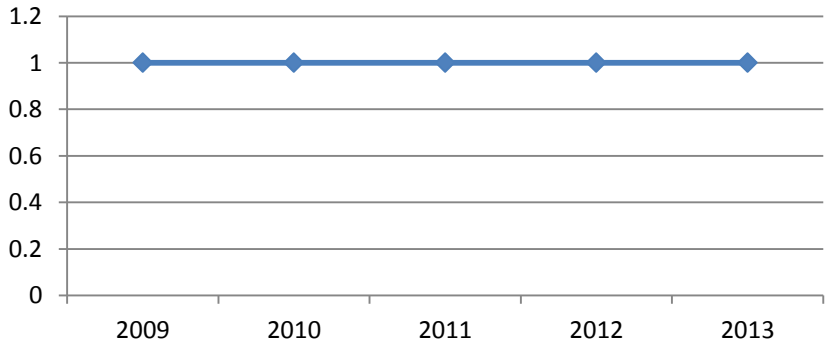


Figure 99 – Emergency Management - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Coroner							
Personal services	64,758	72,922	63,787	69,596	55,300	56,950	(10.72)%
Supplies	3,832	2,542	1,500	2,627	1,500	2,000	33.33%
Other services and contracts	16,145	34,110	29,377	21,457	29,377	22,377	(23.83)%
Total Coroner	84,735	109,573	94,664	93,680	86,177	81,327	(14.09)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Obtain a refrigeration unit *(CGIV)*

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 Actual	FY 2012 Projected	FY 2013 Projected
Not available	*	*	*	*

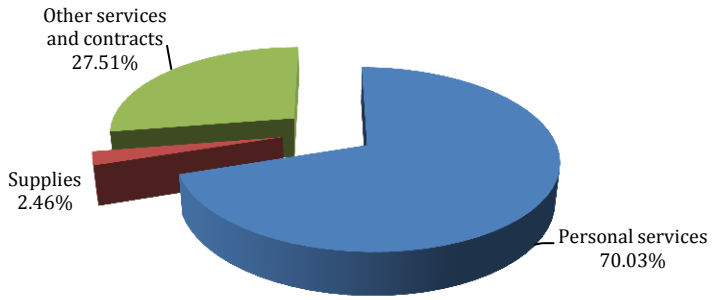


Figure 100 – Coroner - Expenditures by Type

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General Fund – Coroner

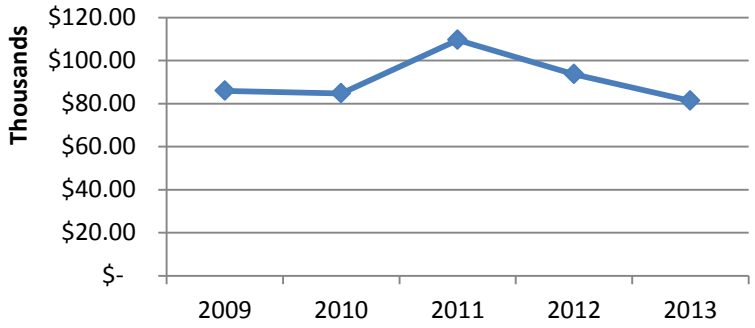


Figure 101 – Coroner - Expenditure History

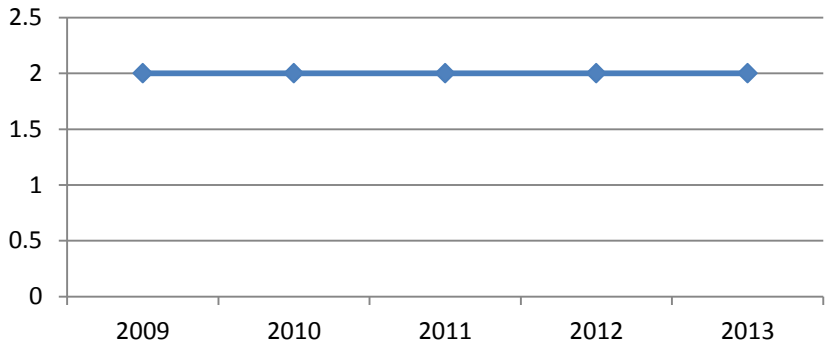


Figure 102 – Coroner - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Public Works – Administration							
Personal services	319,234	322,507	317,171	335,191	313,866	335,777	5.87%
Supplies	6,916	3,783	3,000	5,274	3,000	6,200	106.67%
Other services and contracts	47,329	45,459	51,725	38,970	52,905	48,945	(5.37)%
Capital outlay	-	-	-	-	4,000	-	0.00%
Total Public Works – Admin.	373,480	371,749	371,896	379,435	373,771	390,922	5.12%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Public Works – Administration							
Administrative Assistant	1	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%
Instrument Technician	1	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	1	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Total Public Works – Admin.	6	6	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Hold monthly safety meetings to improve safety efforts *(CGIII, CGIV)*
- Perform a minimum of eight hours monthly of training *(CGIII, CGIV)*
- Reduce the number of citizen complaint driven work orders to below 40% *(CGIII, CGIV)*
- Reduce response and completion time for all requests from 10 to 5 days *(CGIII, CGIV)*

Division Objectives:

- To carry out of the administrative oversight and support for all divisions of public works
- To record and maintain all documentation required for state and federal emergency funding

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Employees managed				
Administration/Survey	6	6	6	6
Facilities Maintenance	21	21	21	21
Road Maintenance	36	34	34	34
Road Construction	11	11	11	11
Mosquito Control	1	1	1	1
Sanitation	15	16	16	16
Equipment Maintenance	10	8	8	8

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General Fund – Public Works - Administration

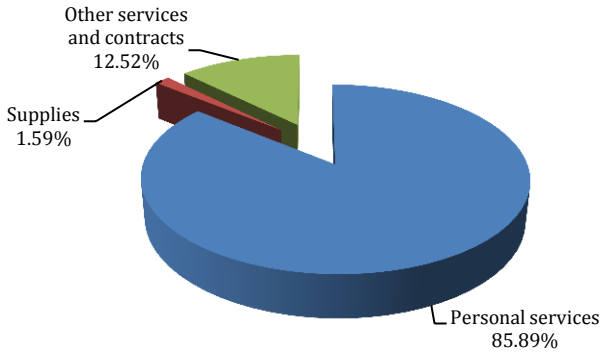


Figure 103 – Public Works - Administration - Expenditures by Type

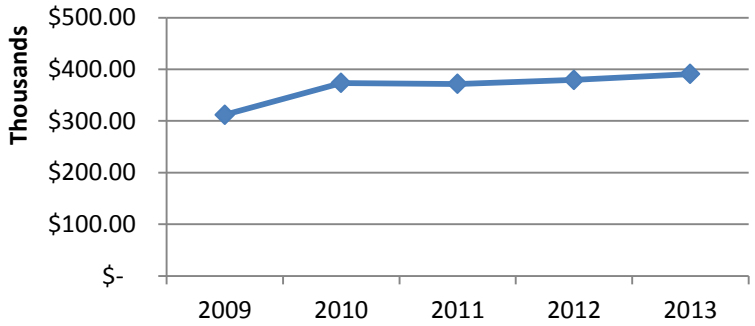


Figure 104 – Public Works - Administration - Expenditure History

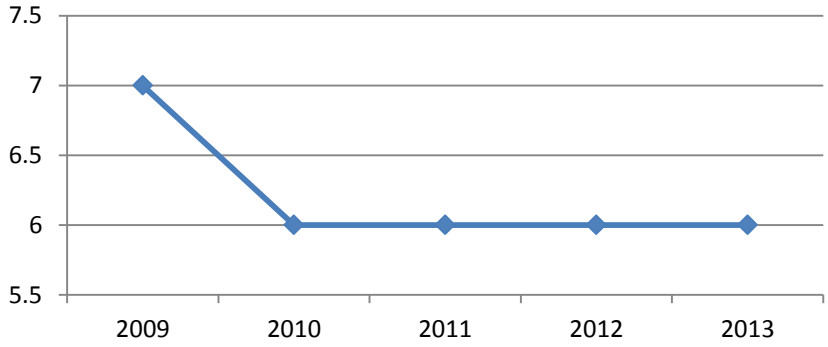


Figure 105 – Public Works - Administration - Personnel History

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General Fund – Public Works – 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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Road Maintenance							
Personal services	1,724,364	1,676,226	1,669,921	1,690,255	1,653,787	1,760,859	5.45%
Supplies	9,003	13,951	9,314	13,453	10,546	9,302	(0.13)%
Other services and contracts	1,081,875	1,354,495	1,044,388	1,089,782	1,082,049	1,030,881	(1.29)%
Capital outlay	11,819	12,271	-	12,185	198,000	-	0.00%
Total Road Maintenance	2,826,762	3,056,942	2,723,623	2,805,675	2,944,382	2,801,042	2.84%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Grading							
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	8	6	6	6	6	6	0.00%
Total Grading	9	7	7	7	7	7	0.00%
Patching							
Patching Crewleader	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	0.00%
Total Patching	3	3	3	3	3	3	0.00%
Signs							
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	2	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	1	1	1	1	1	1	0.00%
Road Maintenance Worker	5	4	4	4	4	4	0.00%
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	24	24	24	24	24	24	0.00%

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General Fund – Public Works – Road Maintenance

Significant Accomplishments/Changes:

- None

Division Goals:

- Hold monthly safety meetings to improve safety efforts *(CGIII, CGIV)*
- Perform a minimum of sixteen hours monthly of training *(CGIII, CGIV)*
- Reduce the number of citizen complaint driven work orders to below 40% *(CGIII, CGIV)*
- Reduce response and completion time for all requests from 10 to 5 days *(CGIII, CGIV)*
- Clip five miles of shoulders monthly *(CGIV)*
- Mix 1.5 miles of dirt roads monthly *(CGIV)*
- Develop a crack seal program *(CGIII, CGIV)*
- Develop an inspection program for all county roads *(CGIII, CGIV)*

Division Objectives:

- To maintain the 336 miles of unpaved roads in the County
- To maintain the 481 miles of paved roads in the County
- To provide and maintain street signs, traffic controls and site location signage as well as vehicle decals
- To provide culvert installations, drain pipe cleaning and installation and drainage maintenance

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Potholes reported	187	213	254	250
Average time to repair potholes	<24 hours	<24 hours	<24 hours	<24 hours
Miles of right of way mowed	573.77	616	620	620
% of roads graded every 10 days	75%	80%	85%	85%

Budget by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Grading	541,704	657,363	486,861	526,976	483,399	651,358	33.79%
Patching	199,380	192,062	190,686	185,457	189,876	172,256	(9.67)%
Signs	169,578	130,495	118,128	125,597	161,026	140,591	19.02%
Traffic Control	12,479	11,785	11,500	10,460	11,500	11,500	0.00%
Road Maintenance	1,903,620	2,065,236	1,916,448	1,957,185	2,098,581	1,825,337	(4.75)%

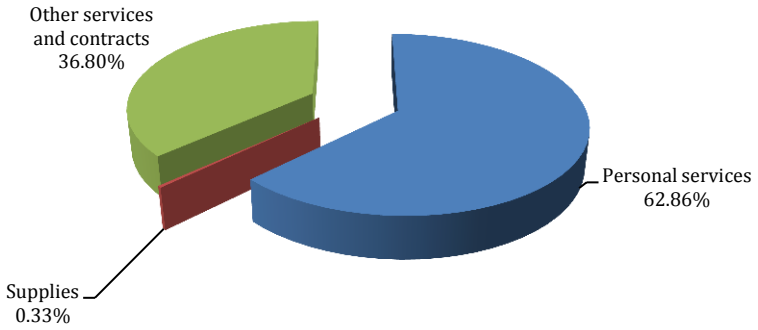


Figure 106 – Road Maintenance - Expenditures by Type

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General Fund – Public Works – Road Maintenance

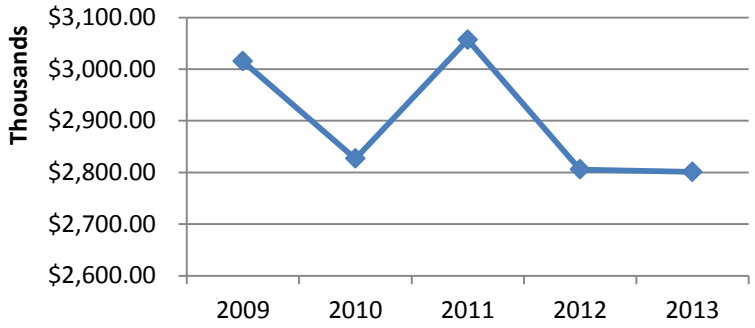


Figure 107 – Road Maintenance - Expenditure History

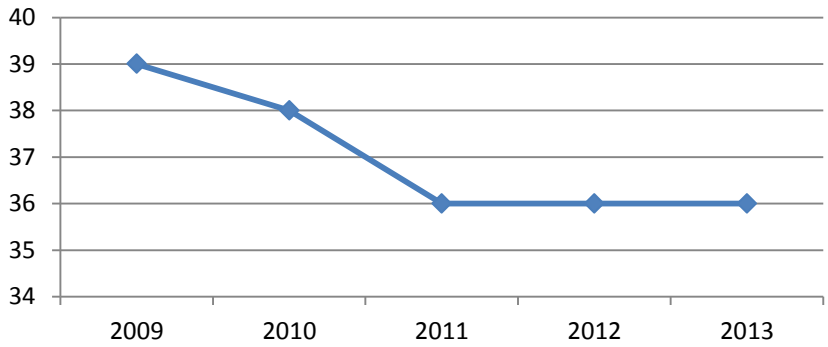


Figure 108 – Road Maintenance - Personnel History

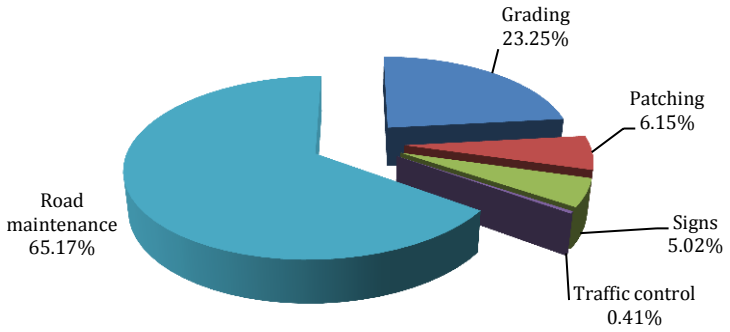


Figure 109 – Road Maintenance – Budgets by Division

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General Fund – Public Works – 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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Road Construction							
Personal services	416,034	411,722	406,720	443,687	437,537	466,351	14.66%
Supplies	7,494	1,920	3,507	3,633	4,107	1,500	(57.23)%
Other services and contracts	286,223	352,507	304,594	317,569	305,244	325,680	6.92%
Total Road Construction	709,751	766,149	714,821	764,889	746,888	793,531	11.01%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Road Construction							
Construction/Transport Super.	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	2	2	3	3	3	50.00%
Material Transport Crew Super.	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	0.00%
Total Road Construction	10	9	9	10	10	10	11.11%

Significant Accomplishments/Changes:

- None

Division Goals:

- Hold monthly safety meetings to improve safety efforts *(CGIII, CGIV)*
- Perform a minimum of sixteen hours monthly of training *(CGIII, CGIV)*
- Develop a crack seal program *(CGIII, CGIV)*

Division Objectives:

- To provide base work and drainage for construction of roads in Lowndes County

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Miles of roads paved	1.31	-	-	-

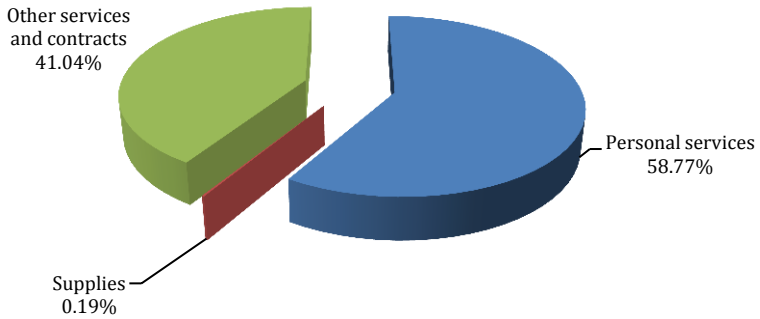


Figure 110 – Road Construction - Expenditures by Type

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General Fund – Public Works – Road Construction

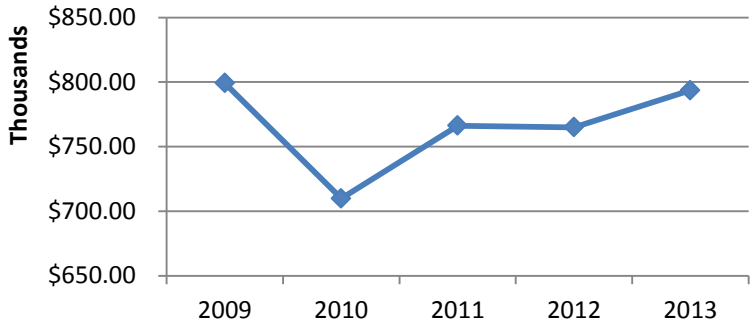


Figure 111 – Road Construction - Expenditure History

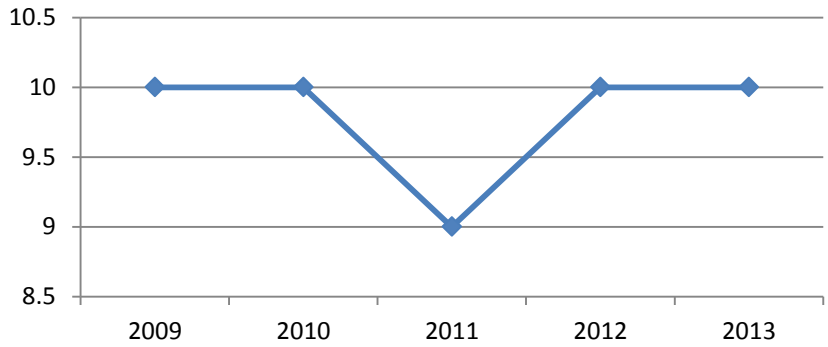


Figure 112 – Road Construction - Personnel History

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General Fund – Non-Departmental

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Non-Departmental							
County Attorney	325,976	391,220	250,000	371,356	250,000	300,000	20.00%
General Facilities	127,267	174,150	126,000	135,813	126,000	139,000	10.32%
NPDES – Stormwater	9,480	2,224	7,500	8,119	7,500	4,000	(46.67)%
Contingency	88,047	174,150	232,513	74,083	232,513	228,230	(1.84)%
District Attorney	631,980	627,680	625,089	620,089	656,262	656,262	4.99%
District Court Administrator	-	4,800	4,800	4,800	4,800	4,800	0.00%
Circuit Public Defender	794,408	809,718	810,323	811,702	880,123	810,323	0.00%
Emergency Medical Service	880,111	966,229	966,229	966,229	966,229	966,229	0.00%
Intersection/Traffic Lighting	163,792	153,090	137,200	165,161	137,200	150,200	9.48%
Feed the Elderly	25,428	23,922	-	24,629	-	-	0.00%
Mental Health	100,000	75,000	75,000	75,000	75,000	75,000	0.00%
Public Health	365,847	330,834	330,000	330,541	330,000	330,000	0.00%
Extension Service	137,985	142,941	196,562	142,046	292,287	145,890	(25.78)%
Family Services	124,500	124,500	124,500	124,500	124,500	124,500	0.00%
Children's Advocacy Center	25,000	-	-	-	-	-	0.00%
Library	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Historical Society	10,000	-	-	-	-	-	0.00%
Southside Recreation	10,000	-	-	-	-	-	0.00%
QUOLA	2,500	-	-	-	-	-	0.00%
Lowndes/Valdosta Chamber	27,500	20,000	-	20,000	-	-	0.00%
Moody Support Group	75,000	75,000	75,000	32,692	75,000	25,000	(66.67)%
Board of Equalization	6,490	9,628	12,000	18,274	12,000	15,000	25.00%
Industrial Authority	-	-	-	-	3,000,000	3,000,000	100.00%
Parks and Recreation Auth.	-	-	-	-	3,500,000	3,500,000	100.00%
OTO – Sheriff's Radio System	-	3,000	250	-	250	11,210	4,384.00%
OTO – 911 Operations	-	534,903	402,521	827,771	402,521	867,817	115.60%
OTO – Victim/Witness	-	144,000	-	-	-	-	0.00%
OTO – Drug Abuse Treat.	-	195,000	-	-	-	-	0.00%

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Keep Lowndes Valdosta Beautiful – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	10.0	-	-	-	-	-	0.00%
Investment income	0.1	-	-	-	-	-	0.00%
Miscellaneous	0.1	-	-	-	-	-	0.00%
Total Revenues	10.2	-	-	-	-	-	0.00%
Expenditures:							
Culture and recreation	63.5	40.3	-	-	-	-	0.00%
Total Expenditures	63.5	40.3	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	(53.3)	(40.3)	-	-	-	-	0.00%
Other Sources and Uses							
Transfers In	50.0	4.2	-	-	-	-	0.00%
Transfers Out	(9.3)	(46.2)	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(12.6)	(82.3)	-	-	-	-	0.00%
Beginning Fund Balance	95.0	82.3	-	-	-	-	0.00%
Ending Fund Balance	82.3	-	-	-	-	-	0.00%

Keep Lowndes Valdosta Beautiful practices, promotes and encourages environmental stewardship through public education and community-based projects which emphasize waste reduction, litter abatement and beautification throughout Lowndes County. KLVB 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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Keep Lowndes Valdosta Beautiful							
Personal services	39,663	3,587	-	-	-	-	0.00%
Supplies	855	-	-	-	-	-	0.00%
Other services and contracts	23,025	36,743	-	-	-	-	0.00%
Transfers out	9,331	46,205	-	-	-	-	0.00%
Total KLVB	72,874	86,535	-	-	-	-	0.00%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Keep Lowndes Valdosta Beautiful							
Director	1	-	-	-	-	-	0.00%
Total KLVB	1	-	-	-	-	-	0.00%

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Commissary – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	256.1	359.4	300.0	328.5	300.0	350.0	16.67%
Fines and forfeitures	-	1.1	-	1.6	-	2.0	100.00%
Miscellaneous	520.0	343.9	300.0	344.5	300.0	350.0	16.67%
Total Revenues	776.1	704.4	600.0	674.6	600.0	702.0	17.00%
Expenditures:							
Public safety	588.4	582.3	533.4	669.0	533.1	588.1	10.25%
Total Expenditures	588.4	582.3	533.4	669.0	533.1	588.1	10.25%
Excess (Deficit) of Revenues Over Expenditures	187.7	122.1	66.6	5.6	66.9	113.9	71.02%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	187.7	122.1	66.6	5.6	66.9	113.9	71.02%
Beginning Fund Balance	69.5	257.2	379.3	379.3	384.9	384.9	1.48%
Ending Fund Balance	257.2	379.3	445.9	384.9	451.8	498.8	11.86%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Commissary							
Personal services	88,219	92,703	89,006	94,212	88,107	94,099	5.72%
Supplies	31,204	885	1,000	13,915	1,000	1,000	0.00%
Other services and contracts	469,010	477,858	443,400	560,846	444,000	493,000	11.19%
Capital outlay	-	10,860	-	-	-	-	0.00%
Total Commissary	588,433	582,306	533,406	668,974	533,107	588,099	10.25%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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%

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Commissary

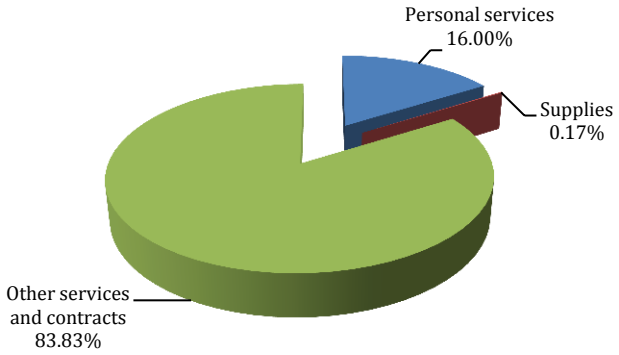


Figure 113 - Commissary - Expenditures by Type

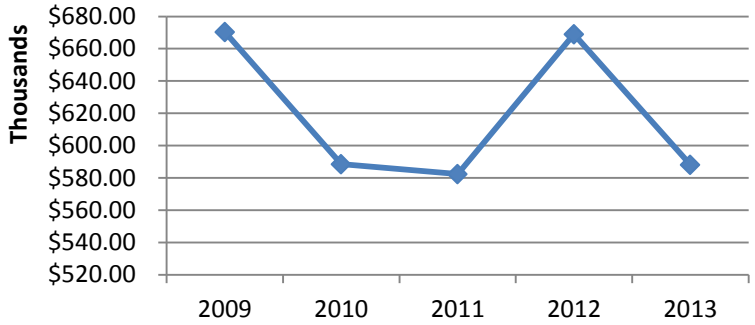


Figure 114 - Commissary - Expenditure History

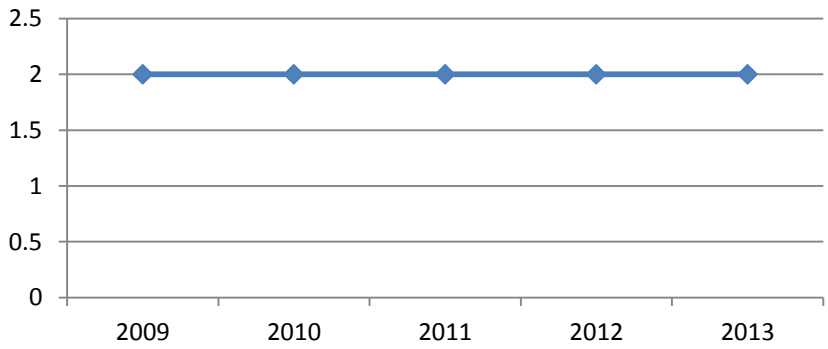


Figure 115 - Commissary - Personnel History

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Drug Seizures – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Fines and forfeitures	366.0	379.5	1,000.0	-	1,000.0	1,000.0	0.00%
Investment Income	13.5	12.2	-	-	-	-	0.00%
Total Revenues	379.4	391.8	1,000.0	-	1,000.0	1,000.0	0.00%
Expenditures:							
Public safety	434.4	592.6	1,000.0	-	1,000.0	1,000.0	0.00%
Total Expenditures	434.4	592.6	1,000.0	-	1,000.0	1,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(55.0)	(200.8)	-	-	-	-	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	(55.0)	(200.8)	-	-	-	-	0.00%
Beginning Fund Balance	1,332.4	1,277.4	1,076.6	1,076.6	1,076.6	1,076.6	0.00%
Ending Fund Balance	1,277.4	1,076.6	1,076.6	1,076.6	1,076.6	1,076.6	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Drug Seizures							
Other services and contracts	434,427	592,643	1,000,000	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	434,427	592,643	1,000,000	-	1,000,000	1,000,000	0.00%

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Accommodation Excise Tax – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Taxes	-	274.9	260.0	233.0	260.0	260.0	0.00%
Total Revenues	-	274.9	260.0	233.0	260.0	260.0	0.00%
Expenditures:							
Housing and development	-	267.8	393.2	375.7	393.2	393.2	0.00%
Total Expenditures	-	267.8	393.2	375.7	393.2	393.2	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	7.1	(133.2)	(142.7)	(133.2)	(133.2)	0.00%
Other Sources and Uses							
Transfers In	-	-	133.2	142.7	133.2	133.2	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	-	7.1	-	-	-	-	0.00%
Beginning Fund Balance	-	-	7.1	7.1	7.1	7.1	0.00%
Ending Fund Balance	-	7.1	7.1	7.1	7.1	7.1	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Accommodation Excise Tax							
Other services and contracts	-	267,781	393,237	375,722	393,237	393,237	0.00%
Total Accommodation Excise Tax	-	267,781	393,237	375,722	393,237	393,237	0.00%

Expenditures by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Tourism Authority	-	109,944	104,000	86,485	104,000	104,000	0.00%
Airport Authority	-	157,837	289,237	289,237	289,237	289,237	0.00%

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Accommodation Excise Tax

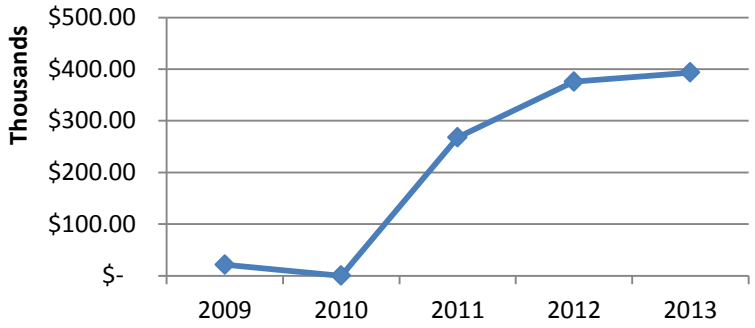


Figure 116 – Accommodation Excise Tax - Expenditure History

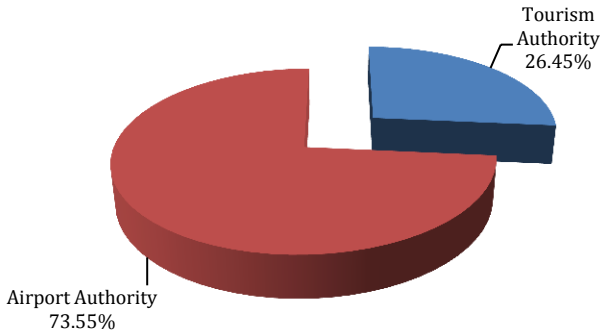


Figure 117 – Accommodation Excise Tax – Budget by Division

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Intergovernmental Grants – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	922.1	2,850.5	92.1	1,266.9	92.1	94.1	2.11%
Total Revenues	922.1	2,850.5	92.1	1,266.9	92.1	94.1	2.11%
Expenditures:							
Judicial	164.8	91.2	92.1	94.7	92.1	94.1	2.11%
Public safety	27.7	319.0	-	270.5	-	-	0.00%
Public works	442.9	2,388.0	-	893.6	-	-	0.00%
Health and welfare	81.4	23.3	-	12.0	-	-	0.00%
Housing and development	205.3	27.7	-	-	-	-	0.00%
Total Expenditures	922.1	2,860.8	92.1	1,361.8	92.1	94.1	2.11%
Excess (Deficit) of Revenues Over Expenditures	-	(10.3)	-	(94.9)	-	-	0.00%
Other Sources and Uses							
Transfers In	-	10.3	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	-	-	-	(94.9)	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	(94.9)	-	-	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Intergovernmental Grants							
Personal services	377,012	129,863	92,109	94,667	92,107	94,057	2.11%
Other services and contracts	545,115	2,730,973	-	1,267,126	-	-	0.00%
Total Intergovernmental Grants	922,127	2,860,836	92,109	1,361,793	92,107	94,057	2.11%

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Intergovernmental Grants

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Regional Airport							
Custodian	1	-	-	-	-	-	0.00%
Director	1	-	-	-	-	-	0.00%
Maintenance Supervisor	1	-	-	-	-	-	0.00%
Maintenance Worker	1	-	-	-	-	-	0.00%
Secretary/Bookkeeper	1	-	-	-	-	-	0.00%
Total Regional Airport	5	-	-	-	-	-	0.00%
Alternative Dispute Resolution							
ADR Administrative Assistant	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	-	-	-	-	-	0.00%
PT Program Aide	2	-	-	-	-	-	0.00%
Total LODAC HUD Grant	4	-	-	-	-	-	0.00%

Budget by Project	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Alternative Dispute Resolution	90,242	91,245	92,109	94,676	92,107	94,057	2.11%
LODAC HUD Grant	81,457	11,322	-	-	-	-	0.00%
Airport Authority	205,313	27,301	-	-	-	-	0.00%
CJCJ Juvenile Offender Grant	600	4,848	-	1,331	-	-	0.00%
Citizen Corp Grant	7,114	10,159	-	747	-	-	0.00%
FEMA – Skipper Bridge/McMillan	222,733	2,238,749	-	893,640	-	-	0.00%
VOCA – District Attorney	73,925	61,529	-	90,932	-	-	0.00%
DOT Exit 5 Beautification	5,500	54,269	-	-	-	-	0.00%
DOT Exit 13 Beautification	49,973	-	-	-	-	-	0.00%
Roll Off Containers	164,680	-	-	-	-	-	0.00%
DHR – Hahira Outreach	-	12,000	-	12,000	-	-	0.00%
GEMA – Hazard Mitigation Plan	-	-	-	225	-	-	0.00%
GEMA – Homeland Security 911	-	151,904	-	194,274	-	-	0.00%
ARRA - Public Transportation	-	447	-	-	-	-	0.00%
GEMA – Homeland Security Sheriff	-	-	-	2,438	-	-	0.00%
Diving for James	-	115,912	-	10,226	-	-	0.00%
EMPG Planning/Preparedness	-	2,493	-	2,501	-	-	0.00%
State Criminal Alien Assistance	20,591	19,622	-	-	-	-	0.00%
SO iRobot Grant	-	-	-	8,635	-	-	0.00%
Response and Recovery Grant	-	-	-	24,877	-	-	0.00%
SO JAG Grant	-	-	-	15,228	-	-	0.00%
GTIP Grant – Sheriff	-	10,385	-	1,145	-	-	0.00%
Project Safe Neighborhood	-	3,640	-	-	-	-	0.00%
Walmart Local Fire Grant	-	-	-	1,493	-	-	0.00%
CBRENE Team Maintenance Grant	-	-	-	7,426	-	-	0.00%

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Jail Operations – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Fines and forfeitures	512.4	520.9	495.0	444.9	495.0	525.0	6.06%
Miscellaneous	12.4	-	-	-	-	-	0.00%
Total Revenues	524.8	520.9	495.0	444.9	495.0	525.0	6.06%
Expenditures:							
Public safety	503.3	522.5	459.7	577.2	489.8	441.7	(3.92)%
Total Expenditures	503.3	522.5	459.7	577.2	489.8	441.7	(3.92)%
Excess (Deficit) of Revenues Over Expenditures	21.5	(1.6)	35.3	(132.3)	5.2	83.3	135.98%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	21.5	(1.6)	35.3	(132.3)	5.2	83.3	135.98%
Beginning Fund Balance	-	21.5	19.9	19.9	(112.4)	(112.4)	(664.82)%
Ending Fund Balance	21.5	19.9	55.2	(112.4)	(107.2)	(29.1)	(152.72)%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Jail Operations							
Personal services	46,193	47,504	43,740	50,990	43,305	46,239	5.71%
Supplies	58,845	104,228	57,000	47,231	57,500	42,500	(25.44)%
Other services and contracts	373,872	370,783	359,000	478,947	389,000	353,000	(1.67)%
Capital outlay	24,380	-	-	-	-	-	0.00%
Total Jail Operations	503,290	522,215	459,740	577,168	489,805	441,739	(3.92)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Jail Operations							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%

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Jail Operations

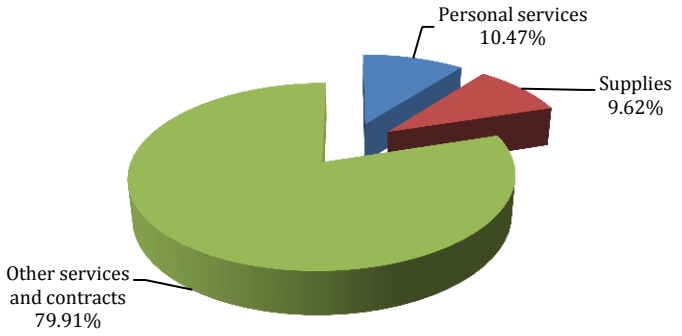


Figure 118 – Jail Operations – Expenditures by Type

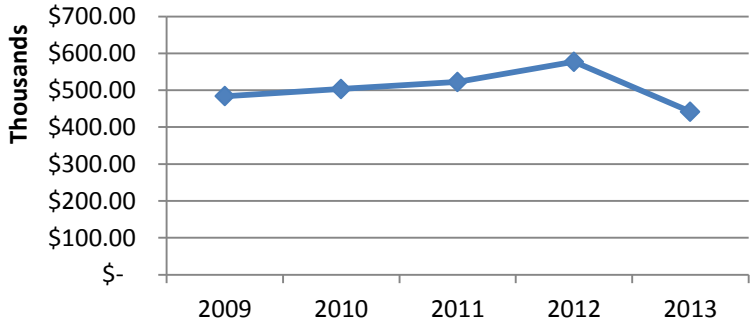


Figure 119 – Jail Operations - Expenditure History

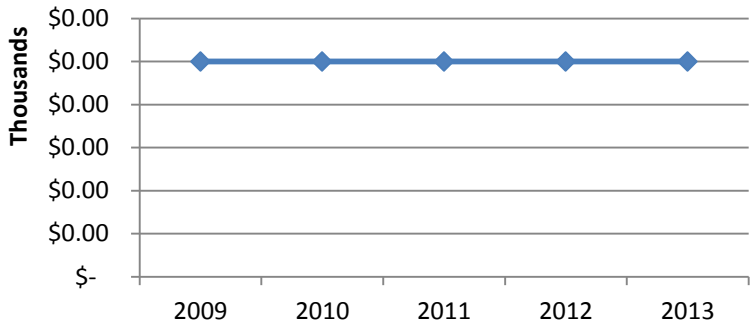


Figure 120 – Jail Operations - Personnel History

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Drug Abuse Treatment – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Fines and forfeitures	198.7	210.7	211.0	162.9	211.0	201.0	(4.74)%
Total Revenues	198.7	210.7	211.0	162.9	211.0	201.0	(4.74)%
Expenditures:							
Health and Welfare	253.8	198.4	185.0	185.0	185.0	180.0	(2.70)%
Total Expenditures	253.8	198.4	185.0	185.0	185.0	180.0	(2.70)%
Excess (Deficit) of Revenues Over Expenditures	(55.1)	12.3	26.0	(22.1)	26.0	21.0	(19.23)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	195.0	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(55.1)	207.3	26.0	(22.1)	26.0	21.0	(19.23)%
Beginning Fund Balance	(421.0)	(476.1)	(268.7)	(268.7)	(290.8)	(290.8)	8.22%
Ending Fund Balance	(476.1)	(268.7)	(242.7)	(290.8)	(264.8)	(269.8)	11.17%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Drug Abuse Treatment							
Personal services	211,724	28,632	-	-	-	-	0.00%
Supplies	418	-	-	-	-	-	0.00%
Other services and contracts	41,667	169,752	185,000	185,000	185,000	180,000	(2.70)%
Total Drug Abuse Treatment	253,809	198,385	185,000	185,000	185,000	180,000	(2.70)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Drug Abuse Treatment							
Executive Director	1	-	-	-	-	-	0.00%
Temporary Executive Director	1	-	-	-	-	-	0.00%
Office Manager	1	-	-	-	-	-	0.00%
PT Substance Abuse Counselor	2	-	-	-	-	-	0.00%
Program Director	1	-	-	-	-	-	0.00%
Substance Abuse Counselor	2	-	-	-	-	-	0.00%
Total Drug Abuse Treatment	8	-	-	-	-	-	0.00%

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Emergency Telecommunications – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	552.7	541.4	604.1	450.2	604.1	604.1	0.00%
Charges for service	1,838.7	1,765.2	1,740.0	1,465.7	1,740.0	1,600.0	(8.05)%
Miscellaneous	20.9	25.1	20.0	22.8	20.0	25.0	25.00%
Total Revenues	2,412.3	2,331.7	2,364.1	1,938.7	2,364.1	2,229.1	(5.71)%
Expenditures:							
Public safety	2,684.5	2,621.4	2,766.9	2,805.6	3,060.6	2,948.1	6.55%
Total Expenditures	2,684.5	2,621.4	2,766.9	2,805.6	3,060.6	2,948.1	6.55%
Excess (Deficit) of Revenues Over Expenditures	(272.2)	(289.7)	(402.8)	(866.9)	(696.5)	(719.0)	(83.86)%
Other Sources and Uses							
Transfers In	-	537.9	402.8	827.8	402.8	879.0	118.24%
Transfers Out	-	(130.0)	-	(155.6)	-	(160.0)	100.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(272.2)	118.2	-	(194.7)	(293.7)	-	0.00%
Beginning Fund Balance	(130.2)	(402.4)	(284.1)	(284.1)	(284.1)	(284.1)	0.00%
Ending Fund Balance	(402.4)	(284.1)	(284.1)	(478.8)	(577.8)	(284.1)	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Emergency Telecommunications							
Personal services	1,727,646	1,755,566	1,777,362	1,851,403	1,872,627	1,990,614	12.00%
Supplies	12,576	14,742	9,200	29,940	60,659	13,500	46.74%
Other services and contracts	944,241	851,043	902,699	924,257	1,028,737	935,809	3.67%
Capital outlay	-	-	77,616	-	98,626	8,210	(89.42)%
Transfers out	-	130,025	-	155,622	-	160,000	100.00%
Total Emergency Telecom.	2,684,462	2,751,376	2,766,877	2,961,222	3,060,649	3,108,133	12.33%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
911 Center							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	-	-	-	-	-	0.00%
Administrative Clerk	-	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecommunicatons 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%
Telecommunicatons Officer	11	11	11	11	11	11	0.00%
Telecommuniations Specialist	13	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%

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Emergency Telecommunications

Significant Accomplishments/Changes:

- None

Division Goals:

- Meet or exceed GEMA standard of answering 90% of calls within 10 seconds *(CGI, CGIV)*
- Maintain a customer service rating of 97% or better *(CGI, CGIV)*
- Reduce turnover rate by 2% annually *(CGIII, CGIV)*
- Replace outdated equipment with Next Generation 911 compatible equipment *(CGI, CGIV)*

Division Objectives:

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

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Average calls for service per day	570	608	625	650
Percentage of downtime for PSRS	0%	0%	0%	0%
Customer satisfaction rating	99.5%	97%	99.5%	99.5%
Turnover rate	15%	14%	12%	10%
CALEA accreditation				
Lowndes County 911 Center	Yes	Yes	Yes	Yes
Accredited 911 centers in Georgia	3	4	4	4
Accredited 911 centers in US	45	47	47	47

Budget by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
911 Center	2,166,527	2,115,018	2,197,521	2,266,967	2,421,337	2,395,821	9.02%
Sheriff's Radio	260	-	250	-	11,210	11,210	4,384.0%
Public Safety Radio System	517,675	506,333	569,106	538,633	628,102	541,102	(4.92)%
Transfers Out	-	130,025	-	155,622	-	160,000	100.00%

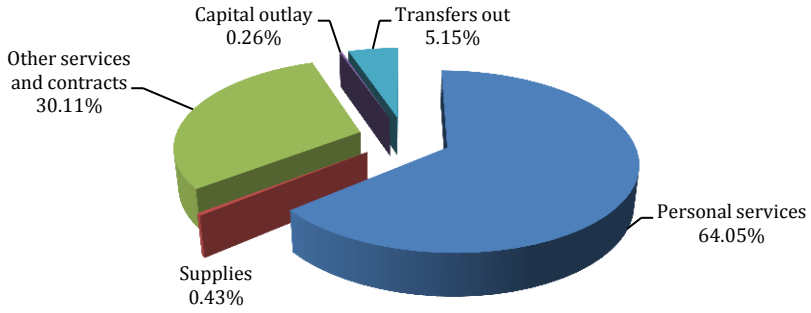


Figure 121 – Emergency Telecommunications – Expenditures by Type

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Emergency Telecommunications

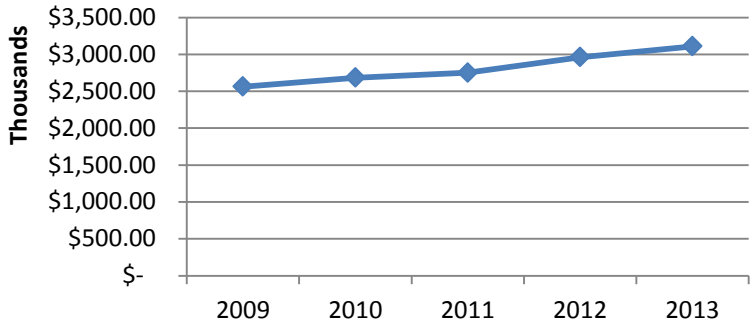


Figure 122 – Emergency Telecommunications - Expenditure History

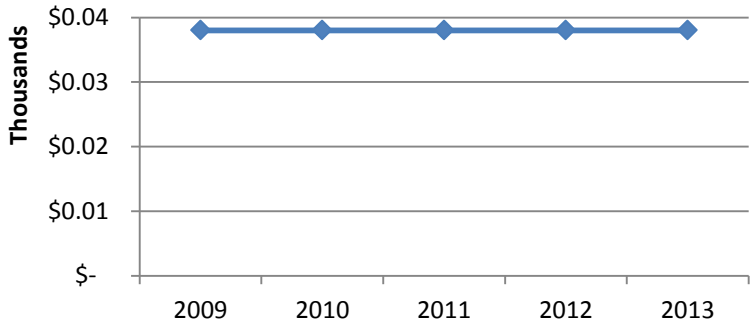


Figure 123 – Emergency Telecommunications - Personnel History

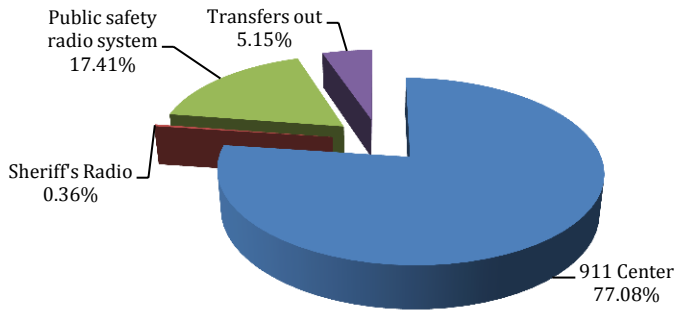


Figure 124 – Emergency Telecommunications – Budget by Division

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Victim/Witness – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	91.6	99.3	94.5	93.6	94.5	94.5	0.00%
Fines and forfeitures	152.3	158.1	143.0	140.2	143.0	166.0	16.08%
Total Revenues	243.9	257.4	237.5	233.8	237.5	260.5	9.68%
Expenditures:							
Judicial	291.8	232.3	227.7	236.5	231.7	230.8	1.36%
Total Expenditures	291.8	232.3	227.7	236.5	231.7	230.8	1.36%
Excess (Deficit) of Revenues Over Expenditures	(47.9)	25.1	9.8	(2.7)	5.8	29.7	203.06%
Other Sources and Uses							
Transfers In	-	144.0	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(47.9)	169.1	9.8	(2.7)	5.8	29.7	203.06%
Beginning Fund Balance	(121.1)	(169.1)	-	-	(2.7)	(2.7)	(100.00)%
Ending Fund Balance	(169.1)	-	9.8	(2.7)	3.1	27.0	175.51%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Victim/Witness							
Personal services	74,430	77,280	70,743	79,903	70,145	74,270	4.99%
Supplies	824	518	1,000	284	3,650	2,200	120.00%
Other services and contracts	216,577	154,509	155,989	156,330	157,940	154,369	(1.04)%
Total Victim/Witness	291,832	232,308	227,732	236,517	231,735	230,839	1.36%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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%

Budget by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
District Attorney	148,200	148,200	148,200	148,200	148,200	148,200	0.00%
The Haven	58,000	-	-	-	-	-	0.00%
Solicitor – Victim/Witness	85,632	84,108	79,532	88,317	83,535	82,629	3.91%

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Victim/Witness

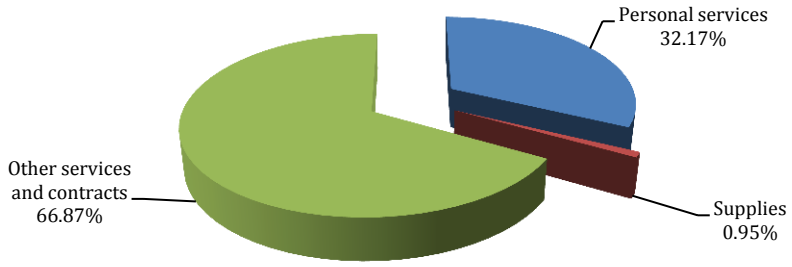


Figure 125 – Victim/Witness – Expenditures by Type

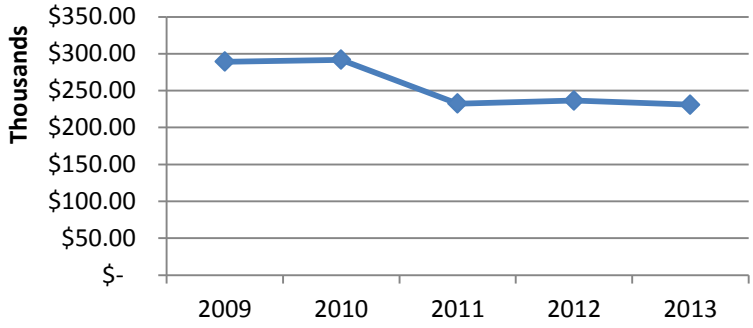


Figure 126 – Victim/Witness - Expenditure History

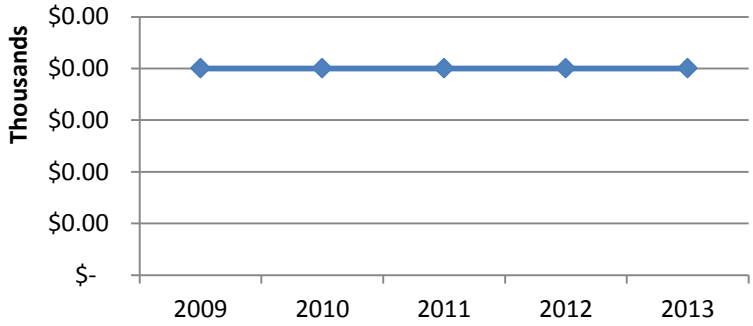


Figure 127 – Victim/Witness - Personnel History

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Victim/Witness

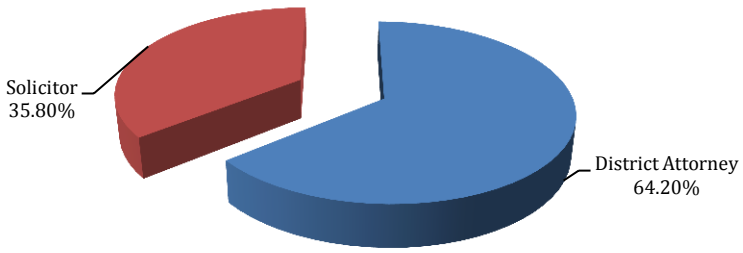


Figure 128 – Victim/Witness – Budget by Division

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Special Services – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Taxes	3,617.0	3,353.6	3,350.0	3,262.4	3,350.0	3,300.0	(1.49)%
Licenses and permits	114.6	115.7	111.5	121.3	111.5	120.5	8.07%
Charges for service	27.4	33.2	27.0	27.2	27.0	24.0	(11.11)%
Miscellaneous	-	1.6	-	0.5	-	-	0.00%
Total Revenues	3,759.0	3,504.1	3,488.5	3,411.4	3,488.5	3,444.5	(1.26)%
Expenditures:							
General government	77.2	356.4	470.5	66.0	470.5	470.5	0.00%
Public safety	2,316.2	1,790.2	1,950.5	1,874.6	2,602.5	1,768.5	(9.34)%
Public works	121.7	102.2	102.6	112.3	102.8	96.4	(6.11)%
Housing and development	875.7	680.3	554.5	567.6	566.8	566.2	2.11%
Total Expenditures	3,390.7	2,929.1	3,078.1	2,620.5	3,742.6	2,901.6	(5.73)%
Excess (Deficit) of Revenues Over Expenditures	368.3	575.0	410.4	790.9	(254.1)	542.9	32.29%
Other Sources and Uses							
Transfers In	-	46.2	-	-	-	-	0.00%
Transfers Out	(435.0)	(512.4)	(133.2)	(360.7)	(133.2)	(353.2)	165.12%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(66.7)	108.8	277.2	430.2	(387.3)	189.7	(31.57)%
Beginning Fund Balance	143.6	76.8	185.6	185.6	615.8	615.8	231.79%
Ending Fund Balance	76.8	185.6	462.8	615.8	228.5	805.6	74.07%

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.

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Fire/Rescue							
Personal services	1,179,595	1,137,865	1,072,214	1,139,246	1,068,032	1,126,100	5.03%
Supplies	93,150	85,395	166,000	60,019	111,340	81,840	(50.70)%
Other services and contracts	1,043,430	566,967	712,332	675,366	756,732	560,513	(21.31)%
Capital Outlay	-	-	-	-	666,400	-	0.00%
Total Fire/Rescue	2,316,176	1,790,227	1,950,546	1,874,631	2,602,504	1,768,453	(9.34)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Fire/Rescue							
Administrative Assistant	1	-	-	-	-	-	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/First Responder	9	9	9	9	19	9	0.00%
Lieutenant	-	-	-	-	3	-	0.00%
Receptionist	-	-	-	-	1	-	0.00%
Sergeant	3	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	3	3	3	3	3	3	0.00%
Total Fire/Rescue	20	19	19	19	33	19	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Lower the ISO rating from a five to a three *(CGI, CGIV)*
- Reduce response times by seven to ten percent by December 2012 *(CGI, CGIV)*
- Increase number of responders per incident by two *(CGI, CGIV)*
- Increase the number of code enforcement cases disposed of by 10% by June 2013 *(CGI, CGIV)*

Division Objectives:

- To improve fire and life safety services through operational charges, apparatus and equipment advancement and addition of personnel
- To provide a fire prevention program designed to minimize loss of life and property damage through effective code enforcement and public education
- To provide quality training and training opportunities for our members in order to equip them for exceptional service to the County
- To strive to keep our members safe through training, assessment of physical well-being and safe work practices

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Special Services – Fire/Rescue

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Average response time	9:17	7:17	7:00	6:30
Average number of responders	6	6	6	6
# of Code Enforcement cases disposed of	*	651	700	750
Number of inspections performed	*	133	150	150

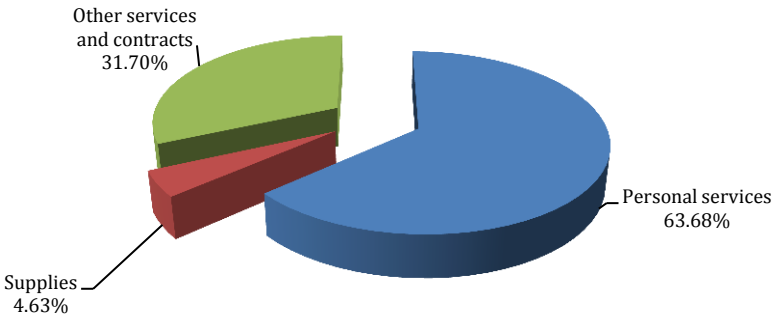


Figure 129 – Fire/Rescue - Expenditures by Type

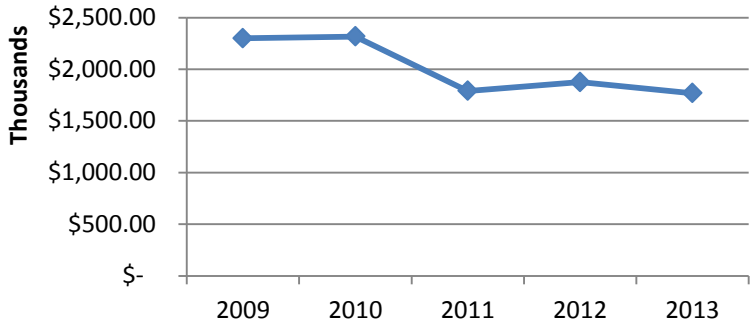


Figure 130 – Fire/Rescue - Expenditure History

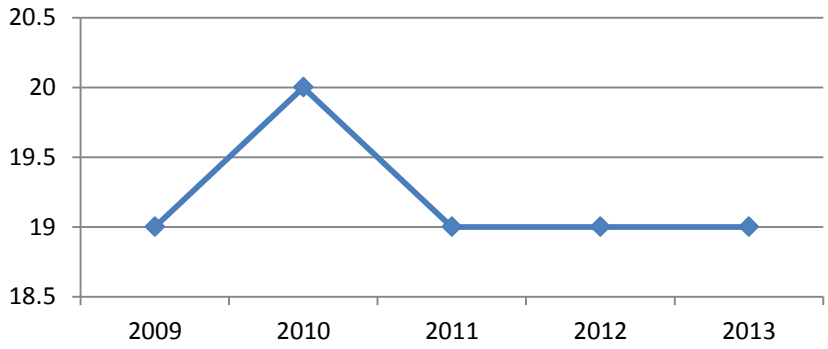


Figure 131 – Fire/Rescue - Personnel History

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Special Services – Mosquito Control

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

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Mosquito Control							
Personal services	48,811	47,212	45,229	50,149	44,770	47,733	5.54%
Supplies	78	-	200	480	400	340	70.00%
Other services and contracts	72,784	54,995	57,199	61,659	57,583	48,284	(15.59)%
Total Mosquito Control	121,673	102,207	102,628	112,288	102,753	96,357	(6.11)%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Mosquito Control							
Mosquito Control Technician	1	1	1	1	1	1	0.00%
Total Mosquito Control	1	1	1	1	1	1	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Provide education brochures to citizens as part of completing complaint work orders *(CGI, CGII, CGIV)*
- Utilize a Public Works website to education citizens regarding mosquito control *(CGI, CGII, CGIV)*
- Improve departmental safety efforts by holding monthly safety training *(CGIII, CGIV)*
- Perform a minimum of eight hours of training monthly *(CGIII, CGIV)*
- Complete all work requests within 5 days *(CGI, CGIV)*
- Maintain documentation necessary for FEMA/GEMA for emergency funding *(CGIII)*

Division Objectives:

- To minimize the effects of mosquito borne illness through education of citizens and disbursement of larvacide and adulticide

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Cases of West Nile in Georgia	1	-	-	-

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Special Services – Mosquito Control

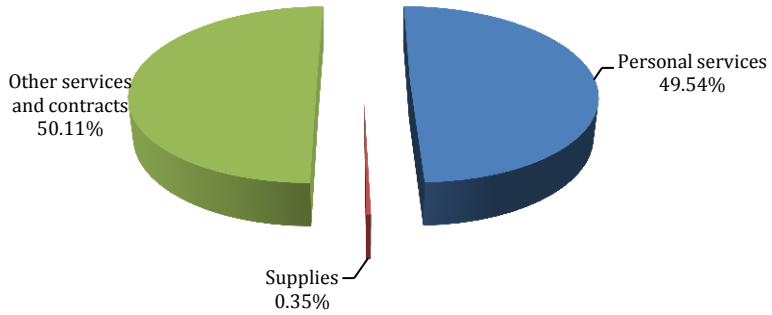


Figure 132 – Mosquito Control - Expenditures by Type

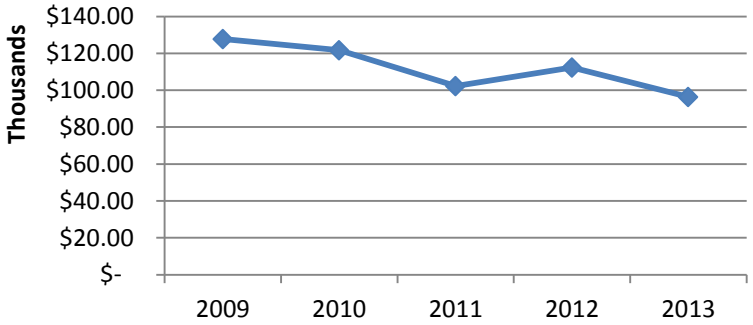


Figure 133 – Mosquito Control - Expenditure History

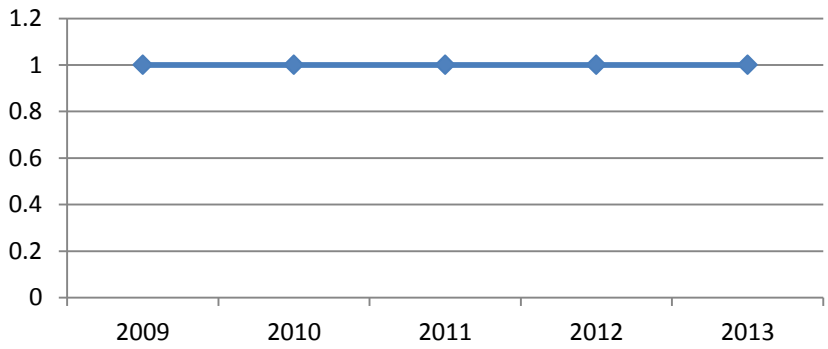


Figure 134 – Mosquito Control - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Planner							
Personal services	59,893	100,615	123,450	128,161	122,134	130,920	6.05%
Supplies	163	1,706	6,000	90	7,072	1,900	(68.33)%
Other services and contracts	5,035	4,368	4,500	3,413	6,555	5,877	30.60%
Total County Planner	65,091	106,690	133,950	131,664	135,761	138,697	3.54%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
County Planner							
County Planner	1	1	1	1	1	1	0.00%
Planner	-	1	1	1	1	1	0.00%
Total County Planner	1	2	2	2	2	2	0.00%

Significant Accomplishments/Changes:

- Completion of the five year update to the Comprehensive Plan
- Completion of Phase II Joint Land Use Study Grant
- Consolidated County planning positions into one division
- Completed the initial 2011 ULDC Survey
- Completed 2011 text amendments for the ULDC

Division Goals:

- Maintain a consistent allocation of three hours weekly towards ULDC amendments through July 2012 *(CGIII, CGIV)*
- Provide a written response to exempt plat inquiries and applications within five calendar days through April 2012 *(CGIV)*
- Provide follow-up analysis to the Office of the County Manager on outstanding issues *(CGIII, CGIV)*

Division Objectives:

- To provide support to internal and external customers regarding issues, decisions and recommendations on land use, public transit and special tax lighting
- To cooperate with internal and external customers regarding the administration of the ULDC
- To ensure compliance with state law and state agencies regarding planning related responsibilities
- To provide support to various other agencies

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Major subdivision applications	14	14	15	15
Minor subdivision applications	116	110	115	115
Pre-application meetings	90	73	75	100
Rezoning applications	15	16	15	15

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Special Services – County Planner

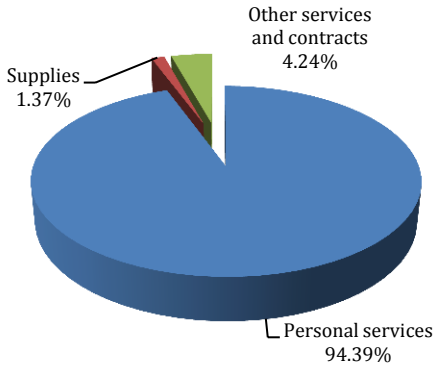


Figure 135 – County Planner - Expenditures by Type

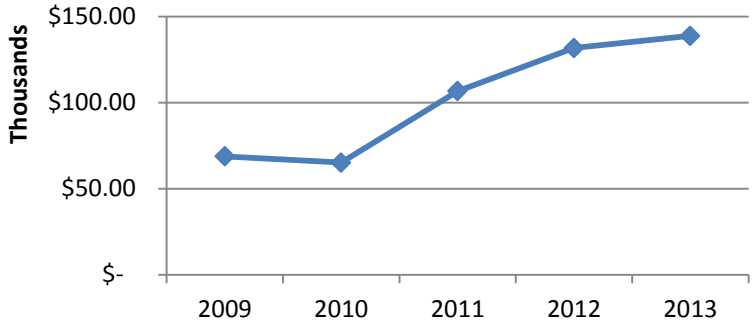


Figure 136 – County Planner - Expenditure History

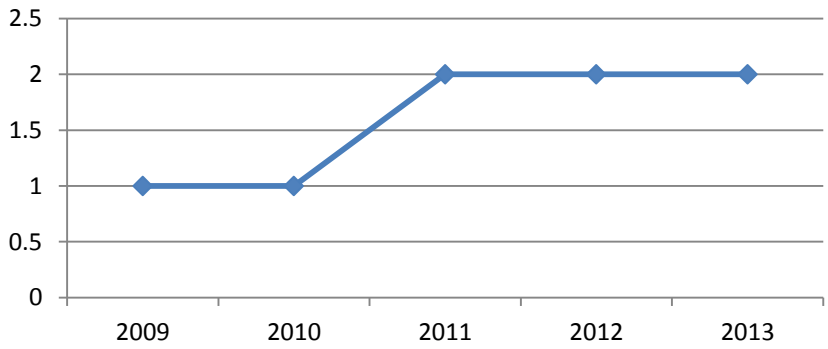


Figure 137 – County Planner - Personnel History

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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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Zoning							
Personal services	167,046	169,137	167,835	176,861	166,132	177,990	6.05%
Supplies	572	613	2,100	693	11,390	2,000	(4.76)%
Other services and contracts	14,812	15,466	12,685	12,962	17,405	11,380	(10.29)%
Total Zoning	182,430	185,216	182,620	190,517	194,927	191,370	4.79%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%

Significant Accomplishments/Changes:

- None

Division Goals:

- Review all development applications within three days *(CGIV)*

Division Objectives:

- To provide services to the development community and services regarding land use regulations

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Zoning approvals for residential developments	500	366	375	400
Business occupation applications reviewed	300	145	175	200

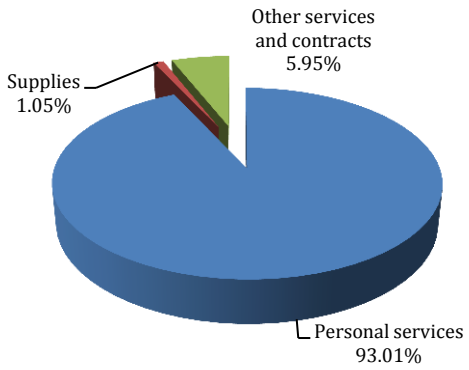


Figure 138 – Zoning - Expenditures by Type

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Special Services – Zoning

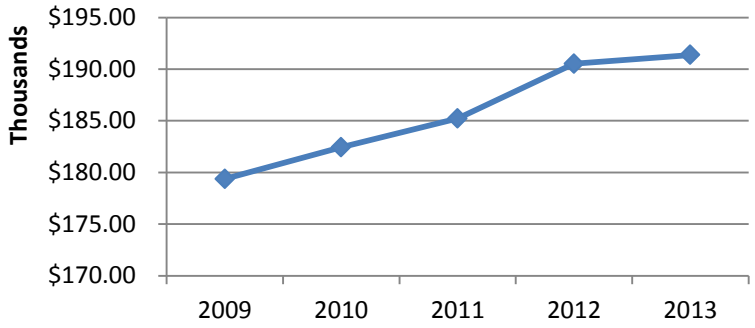


Figure 139 – Zoning - Expenditure History

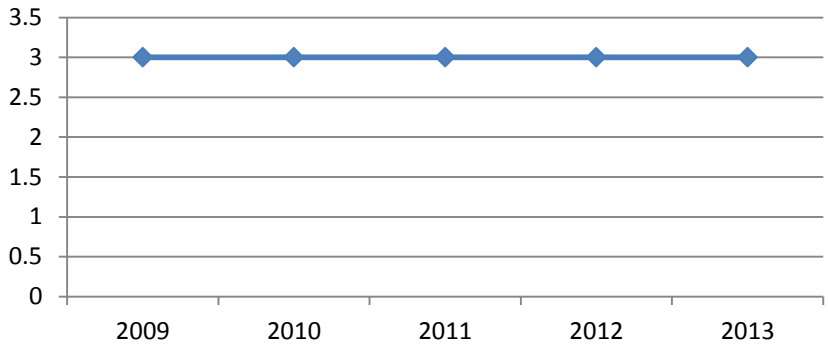


Figure 140 – Zoning - Personnel History

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Special Services – Non-Departmental

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Non-Departmental							
Contingency	-	291,875	405,981	-	405,981	405,981	0.00%
SGRC Dues	77,160	64,551	64,551	66,014	64,551	64,551	0.00%
Tourism Authority	108,217	-	-	-	-	-	0.00%
Airport Authority	257,766	131,400	-	-	-	-	0.00%
GLPC	27,004	19,073	-	7,532	3,440	3,440	100.00%
VALOR/GIS	235,178	237,885	237,885	237,885	232,659	232,659	(2.20)%
Transfer out – Sanitation	435,000	-	-	-	-	-	0.00%
Transfer out - Accommodation	-	-	133,237	142,683	133,237	133,237	0.00%
Transfer out – Grants	-	10,304	-	-	-	-	0.00%
Transfer out – General Fund	-	162,130	-	217,986	-	220,000	100.00%
Transfer out – Street Lighting	-	340,000	-	-	-	-	0.00%

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Law Library – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Fines and forfeitures	54.3	52.0	-	-	-	100.0	100.00%
Investment Income	19.4	-	-	-	-	-	0.00%
Total Revenues	73.7	52.0	-	-	-	100.0	100.00%
Expenditures:							
Judicial	79.5	103.9	-	-	-	100.0	100.00%
Total Expenditures	79.5	103.9	-	-	-	100.0	100.00%
Excess (Deficit) of Revenues Over Expenditures	(5.8)	(51.9)	-	-	-	-	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	(5.8)	(51.9)	-	-	-	-	0.00%
Beginning Fund Balance	420.8	415.0	363.0	363.0	363.0	363.0	0.00%
Ending Fund Balance	415.0	363.0	363.0	363.0	363.0	363.0	0.00%

The Law Library is maintained through the court system and receives a funding from an add-on fine. Expenditures of this fund are that the discretion of the judges.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Law Library							
Other services and contracts	79,492	103,921	-	-	-	100,000	100.00%
Total Drug Seizures	79,492	103,921	-	-	-	100,000	100.00%

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CDBG – CHIP Grant – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
Total Revenues	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
Expenditures:							
Housing and development	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
Total Expenditures	140.6	121.7	100.0	52.4	100.0	-	(100.00)%
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 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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
CDBG CHIP Grant							
Other services and contracts	140,621	121,719	100,000	52,360	100,000	-	(100.00)%
Total Drug Seizures	140,621	121,719	100,000	52,360	100,000	-	(100.00)%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Investment income	0.5	-	-	-	-	-	0.00%
Total Revenues	0.5	-	-	-	-	-	0.00%
Expenditures:							
Public works	1,112.8	17.1	15.0	3.9	15.0	7.4	(50.67)%
Total Expenditures	1,112.8	17.1	15.0	3.9	15.0	7.4	(50.67)%
Excess (Deficit) of Revenues Over Expenditures	(1,112.3)	(17.1)	(15.0)	(3.9)	(15.0)	(7.4)	50.67%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(1,112.3)	(17.1)	(15.0)	(3.9)	(15.0)	(7.4)	50.67%
Beginning Fund Balance	1,140.4	28.1	11.1	11.1	7.2	7.2	(35.14)%
Ending Fund Balance	28.1	11.1	-	7.2	7.8	-	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
SPLOST IV							
Capital outlay	1,112,802	17,050	15,000	3,899	15,000	7,400	(50.67)%
Total SPLOST IV	1,112,802	17,050	15,000	3,899	15,000	7,400	(50.67)%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	-	-	-	678.4	-	-	0.00%
Investment income	15.6	11.9	10.0	1.9	10.0	1.2	(88.00)%
Total Revenues	15.6	11.9	10.0	680.2	10.0	1.2	(88.00)%
Expenditures:							
Public works	2,584.8	687.3	5,800.0	2,403.0	5,800.0	3,300.0	(43.10)%
Total Expenditures	2,584.8	687.3	5,800.0	2,403.0	5,800.0	3,300.0	(43.10)%
Excess (Deficit) of Revenues Over Expenditures	(2,569.2)	(675.4)	(5,790.0)	(1,722.8)	(5,790.0)	(3,298.8)	(43.03)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	(137.8)	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(2,569.2)	(675.4)	(5,790.0)	(1,860.6)	(5,790.0)	(3,298.8)	(43.03)%
Beginning Fund Balance	8,691.8	6,122.6	5,447.2	5,447.2	3,586.7	3,586.7	34.16%
Ending Fund Balance	6,122.6	5,447.2	-	3,586.7	(2,203.3)	-	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
SPLOST V							
Capital outlay	2,584,800	687,267	5,800,000	2,402,955	5,800,000	3,300,000	(43.10)%
Transfers out	-	-	-	137,810	-	-	0.00%
Total SPLOST V	2,584,800	687,267	5,800,000	2,540,765	5,800,000	3,300,000	(43.10)%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	-	205.1	-	274.3	-	-	0.00%
Investment income	97.4	24.9	-	0.3	-	-	0.00%
Total Revenues	97.4	230.0	-	274.6	-	-	0.00%
Expenditures:							
Public works	20,065.0	3,088.3	-	711.6	-	1,000.0	100.00%
Total Expenditures	20,065.0	3,088.3	-	711.6	-	1,000.0	100.00%
Excess (Deficit) of Revenues Over Expenditures	(19,967.6)	(2,858.3)	-	(437.0)	-	(1,000.0)	(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	(19,967.6)	(2,858.3)	-	(437.0)	-	(1,000.0)	(100.00)%
Beginning Fund Balance	24,057.8	4,090.1	1,231.9	1,231.9	794.9	794.9	(35.47)%
Ending Fund Balance	4,090.1	1,231.9	1,231.9	794.9	794.9	-	(100.00)%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Judicial/Admin and Jail							
Capital outlay	20,052,895	3,088,292	-	711,621	-	1,000,000	100.00%
Debt service	12,142	-	-	-	-	-	0.00%
Total Judicial/Admin and Jail	20,065,037	3,088,292	-	711,621	-	1,000,000	100.00%

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Taxes	12,094.6	21,709.1	21,000.0	12,401.3	21,000.0	21,000.0	0.00%
Intergovernmental	624.5	-	-	-	-	-	0.00%
Investment income	4.9	5.4	5.0	3.6	5.0	5.0	0.00%
Total Revenues	12,724.1	21,714.5	21,005.0	12,404.8	21,005.0	21,005.0	0.00%
Expenditures:							
Public works	16,439.4	16,437.0	18,000.0	8,378.3	18,000.0	18,000.0	0.00%
Total Expenditures	16,439.4	16,437.0	18,000.0	8,378.3	18,000.0	18,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(3,715.4)	5,277.5	3,005.0	4,026.5	3,005.0	3,005.0	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(2,369.0)	(254.7)	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenditures and Other Uses	(6,084.3)	5,022.8	3,005.0	4,026.5	3,005.0	3,005.0	0.00%
Beginning Fund Balance	201.1	(5,883.2)	(860.3)	(860.3)	3,166.3	3,166.3	(468.05)%
Ending Fund Balance	(5,883.2)	(860.3)	2,144.7	3,166.3	6,171.3	6,171.3	187.75%

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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
SPLOST VI							
Other services and contracts	-	9,536,806	-	-	-	-	0.00%
Capital outlay	8,162,542	795,472	18,000,000	43,642	18,000,000	18,000,000	0.00%
Debt service	8,276,900	6,104,675	-	8,334,629	-	-	0.00%
Transfers out	-	254,772	-	-	-	-	0.00%
Total SPLOST VI	16,439,422	16,691,675	18,000,000	8,378,270	18,000,000	18,000,000	0.00%

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CDBG EIP Grant (Martin's Pastry) – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
CDBG EIP Grant							
Capital outlay	11,000	-	-	-	-	-	0.00%
Total CDBG EIP Grant	11,000	-	-	-	-	-	0.00%

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CDBG EDA Grant (Martin's Pastry) – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Intergovernmental	31.9	-	-	-	-	-	0.00%
Total Revenues	31.9	-	-	-	-	-	0.00%
Expenditures:							
Housing and development	31.9	-	-	-	-	-	0.00%
Total Expenditures	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.

Expenditures	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
CDBG EDA Grant							
Capital outlay	31,894	-	-	-	-	-	0.00%
Total CDBG EDA Grant	31,894	-	-	-	-	-	0.00%

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Water/Sewer – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	4,344.7	4,604.3	4,412.0	4,688.9	4,412.0	4,786.0	8.48%
Miscellaneous	721.3	677.3	487.0	471.1	487.0	524.0	7.60%
Total Revenues	5,066.0	5,281.6	4,899.0	5,160.0	4,899.0	5,310.0	8.39%
Expenses:							
Public works	3,659.5	3,955.4	3,206.7	4,110.6	4,156.4	4,013.8	25.17%
Total Expenses	3,659.5	3,955.4	3,206.7	4,110.6	4,156.4	4,013.8	25.17%
Excess (Deficit) of Revenues Over Expenses	1,406.5	1,326.2	1,692.3	1,049.4	742.6	1,296.2	23.41%
Other Sources and Uses							
Transfers In	2,369.0	254.7	-	-	-	-	0.00%
Transfers Out	-	(273.7)	-	(263.2)	-	(265.0)	100.00%
Non-Operating							
Revenues	6.1	10.4	-	194.9	-	-	0.00%
Expenses	(477.7)	(460.5)	(495.0)	(444.1)	(495.0)	(495.0)	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	3,303.9	857.1	1,197.3	537.0	247.6	536.2	(55.22)%
Beginning Fund Balance	27,427.7	30,731.5	31,588.7	31,588.7	31,625.8	31,625.8	0.12%
Ending Fund Balance	30,731.5	31,588.7	32,786.0	31,625.8	31,873.4	32,162.0	(1.90)%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Water/Sewer							
Personal services	893,541	882,940	865,306	853,321	832,154	877,195	1.37%
Supplies	297,555	380,495	305,750	481,500	806,415	480,500	57.15%
Other services and contracts	2,460,424	2,684,211	2,035,644	2,217,085	2,502,848	2,656,100	30.48%
Capital outlay	7,387	7,206	-	33,081	15,000	-	0.00%
Debt service	552	-	525,592	-	-	-	0.00%
Transfers out	-	276,653	-	263,206	-	265,000	100.00%
Non-operating	-	460,488	495,000	444,056	495,000	495,000	0.00%
Total Water/Sewer	3,659,459	4,689,546	3,701,700	4,817,840	4,651,417	4,773,795	28.96%

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Water/Sewer

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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	1	1	1	1	1	1	0.00%
Superintendent	-	-	-	1	1	1	100.00%
Utilities Assistant Supervisor	1	1	1	-	-	-	(100.00)%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	1	1	1	1	-	(100.00)
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	10	9	9	10	10	10	11.11%
Total Water/Sewer	19	19	19	19	19	19	0.00%

Significant Accomplishments/Changes:

- Completion of the MIEX system in North Lowndes

Division Goals:

- Have reliable SCADA functionality 99% of the time *(CGIII, CGIV)*
- Increase employee certification by 30% *(CGIV)*
- Complete 500 meter exchanges *(CGIV)*
- Complete inventory of trucks and warehouse *(CGIII, CGIV)*

Division Objectives:

- To operate and maintain all distribution and collection system incident free
- To meet or exceed ALL EPA and EPD rules and regulations
- To continue to enforce all local rules and regulations regarding utility construction
- To update GPS and map books

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Average daily consumption (gallons)	1,700	1,800	1,800	1,800
Average daily treated (gallons)	40	45	45	45
Miles of water mains	175	180	185	190
Fire hydrants	1,260	1,275	1,300	1,325
Storage capacity (thousands of gallons)	3,160	3,160	3,160	3,160
Miles of sanitary sewer	170	175	180	185
Treatment capacity (thousands of gallons)	2,500	2,500	2,500	2,500

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Water/Sewer

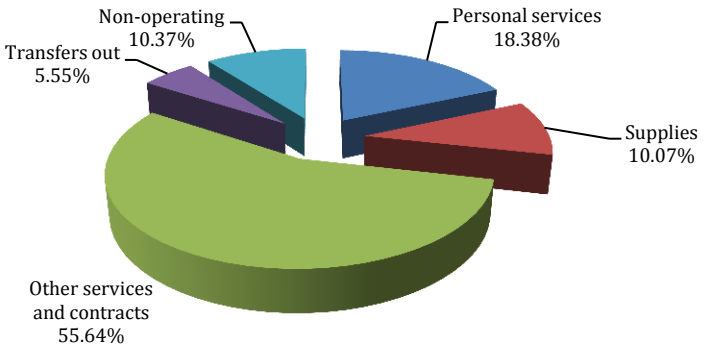


Figure 141 – Water/Sewer – Expenses by Type

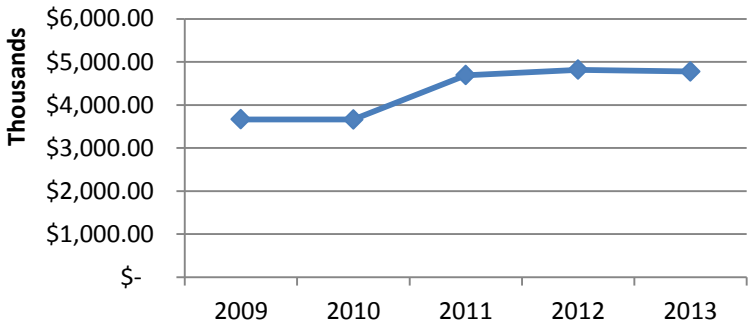


Figure 142 – Water/Sewer - Expense History

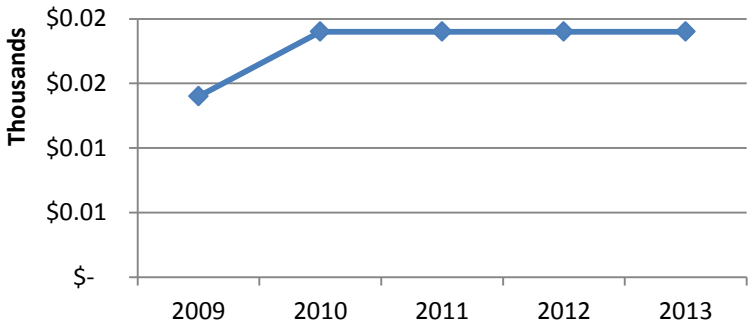


Figure 143 – Water/Sewer - Personnel History

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Landfill – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Miscellaneous	624.2	811.1	420.0	393.9	420.0	345.0	(17.86)%
Total Revenues	624.2	811.1	420.0	393.9	420.0	345.0	(17.86)%
Expenses:							
Public works	83.4	53.5	108.4	51.7	111.8	111.8	3.14%
Total Expenses	83.4	53.5	108.4	51.7	111.8	111.8	3.14%
Excess (Deficit) of Revenues Over Expenses	540.7	757.6	311.6	342.2	308.2	233.2	(25.16)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(50.0)	(442.7)	-	(221.0)	-	(365.2)	(100.00)%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	497.7	314.9	311.6	121.2	308.2	(132.0)	(142.36)%
Beginning Fund Balance	76.1	566.8	881.8	881.8	892.7	892.7	1.24%
Ending Fund Balance	566.8	881.8	1,193.4	1,003.0	1,200.9	760.7	(36.26)%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Landfill							
Supplies	14	-	-	-	-	-	0.00%
Other services and contracts	25,026	53,470	83,380	49,275	81,780	81,780	(1.92)%
Capital outlay	58,380	-	25,000	2,434	30,000	30,000	20.00%
Transfers out	-	442,722	-	221,041	-	365,243	100.00%
Total Landfill	83,421	496,192	108,380	272,750	111,780	477,023	340.14%

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Street Lighting Districts – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	189.2	191.3	284.0	210.1	284.0	284.0	0.00%
Total Revenues	189.2	191.3	284.0	210.1	284.0	284.0	0.00%
Expenses:							
Public works	278.1	270.4	275.0	283.8	275.0	275.0	0.00%
Total Expenses	278.1	270.4	275.0	283.8	275.0	275.0	0.00%
Excess (Deficit) of Revenues Over Expenses	(88.9)	(79.1)	9.0	(73.7)	9.0	9.0	0.00%
Other Sources and Uses							
Transfers In	-	340.0	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	(88.9)	260.9	9.0	(73.7)	9.0	9.0	0.00%
Beginning Fund Balance	(167.5)	(256.3)	4.6	4.6	(69.2)	(69.2)	(160.43)%
Ending Fund Balance	(256.3)	4.6	13.6	(69.2)	(60.2)	(60.2)	(542.65)%

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 2013.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Street Lighting Districts							
Other services and contracts	278,198	270,395	275,040	283,847	275,040	275,040	0.00%
Total Street Lighting Districts	278,198	270,395	275,040	283,847	275,040	275,040	0.00%

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Sanitation – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	578.8	585.1	565.0	670.1	565.0	571.3	1.12%
Total Revenues	578.8	585.1	565.0	670.1	565.0	571.3	1.12%
Expenses:							
Public works	1,031.5	941.7	882.1	935.4	1,158.3	867.6	(1.65)%
Total Expenses	1,031.5	941.7	882.1	935.4	1,158.3	867.6	(1.65)%
Excess (Deficit) of Revenues Over Expenses	(452.7)	(356.6)	(317.1)	(265.3)	(593.3)	(296.3)	(6.56)%
Other Sources and Uses							
Transfers In	435.0	435.0	-	217.5	-	361.2	100.00%
Transfers Out	-	(57.9)	-	(62.5)	-	(65.0)	(100.00)%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	(17.7)	20.5	(317.1)	(110.3)	(593.3)	-	100.00%
Beginning Fund Balance	(0.1)	(17.8)	2.7	2.7	-	-	(100.00)%
Ending Fund Balance	(17.8)	2.7	(314.4)	(113.0)	(593.3)	-	100.00%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Sanitation							
Personal services	570,875	536,273	512,414	505,037	398,549	423,025	(17.44)%
Supplies	6,540	7,863	3,500	8,147	3,500	6,000	71.43%
Other services and contracts	454,081	397,521	366,221	422,244	391,296	438,525	19.74%
Capital outlay	-	-	-	-	365,000	-	0.00%
Transfers out	-	57,890	-	62,470	-	65,000	100.00%
Total Sanitation	1,031,496	999,548	882,135	997,898	1,158,345	932,550	5.72%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Sanitation							
Recycling Center Attendant PT	8	4	4	5	5	5	25.00%
Recycling Center Attendant	10	8	8	6	6	6	(25.00)%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	3	3	3	(25.00)%
Total Sanitation	23	17	17	15	15	15	(11.76)%

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Sanitation

Significant Accomplishments/Changes:

- Solid Waste services are currently out to bid for privatization

Division Goals:

- Ensure that citizens of the system are those paying for it *(CGIII, CGIV)*
- Provide eight hours monthly of training for personnel *(CGIV)*
- Increase single stream recycling through education *(CGII, CGIII, CGIV)*
- Increase recycling by implementing a box tops program which will also help area schools *(CGIV)*

Division Objectives:

- To operate and maintain the recycling centers
- To transport solid waste to the landfill

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Tons of single stream	165.31	244.39	312.49	300.00
Tons of paper	104.22	-	-	-
Tons of cardboard	104.22	87.15	91.44	90.00
Tons of scrap metal	333.97	578.34	327.78	350.00
Tons of motor oil	7.11	14.19	17.87	15.00
Tons of household waste	5,049.18	7,903.17	7,561.12	7,500.00
Tons of yard waste	389.00	762.50	1,032.00	1,000.00

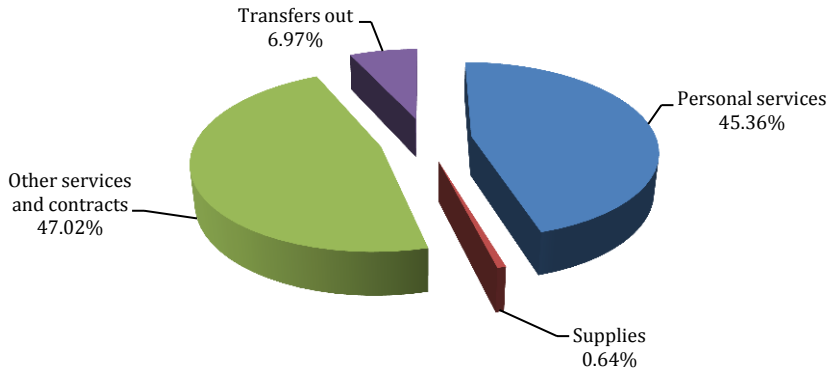


Figure 144 – Sanitation – Expenses by Type

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Sanitation

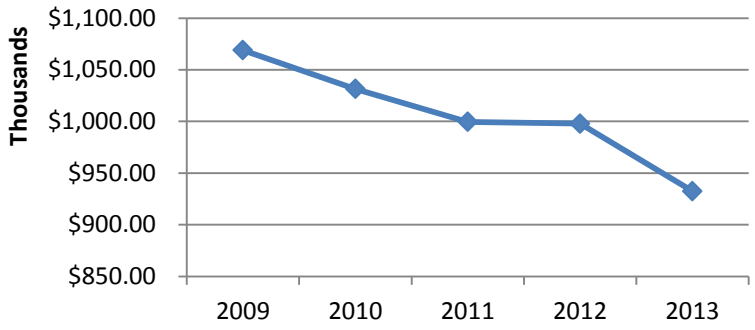


Figure 145 – Sanitation - Expense History

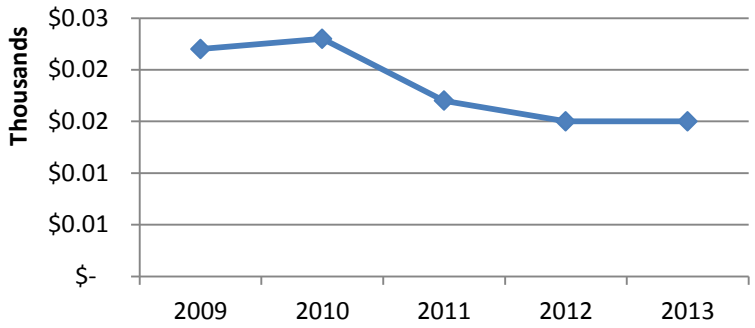


Figure 146 – Sanitation - Personnel History

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Equipment Maintenance – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	668.0	339.6	412.3	412.0	412.3	475.0	15.22%
Total Revenues	668.0	339.6	412.3	412.0	412.3	475.0	15.22%
Expenses:							
Public works	718.2	417.8	412.3	444.6	469.1	471.4	14.34%
Total Expenses	718.2	417.8	412.3	444.6	469.1	471.4	14.34%
Excess (Deficit) of Revenues Over Expenses	(50.1)	(78.2)	-	(32.6)	(56.8)	3.6	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	(50.1)	(78.2)	-	(32.6)	(56.8)	3.6	100.00%
Beginning Fund Balance	158.5	108.4	30.2	30.2	(2.4)	(2.4)	(107.95)%
Ending Fund Balance	108.4	30.2	30.2	(2.4)	(59.2)	1.2	(96.03)%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Equipment Maintenance							
Personal services	487,524	353,392	346,792	358,356	370,539	395,971	14.18%
Supplies	8,017	4,759	5,720	13,874	10,920	12,900	125.52%
Other services and contracts	213,677	59,610	59,747	72,342	79,097	62,520	4.64%
Capital outlay	8,935	-	-	-	8,500	-	0.00%
Total Equipment Maintenance	718,153	417,761	412,259	444,572	469,056	471,391	14.34%

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Equipment Maintenance							
Administrative Clerk	1	-	-	-	-	-	0.00%
Inventory Coordinator	-	-	-	1	1	1	100.00%
Maintenance Superintendent	1	-	-	-	-	-	0.00%
Maintenance Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Helper	1	1	1	1	1	1	0.00%
Welder	2	1	1	1	1	1	0.00%
Total Equipment Maintenance	11	8	8	9	9	9	12.50%

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Equipment Maintenance

Significant Accomplishments/Changes:

- None

Division Goals:

- Maintain EVT certification for shop employees *(CGIII, CGIV)*
- Provide sixteen hours monthly of training for personnel *(CGIV)*
- Utilize community service workers for detailing vehicles and equipment *(CGIII, CGIV)*
- Track and reduce downtime by 10% *(CGIII, CGIV)*

Division Objectives:

- To provide maintenance service for all county vehicles and equipment
- To provide a centralized fuel system for all county vehicles and equipment

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Projected	FY 2013 Projected
Sheriff's vehicles maintained	231	231	239	240
Fire vehicles maintained	34	34	37	40
Fire pumpers maintained	23	23	24	25
Road vehicles maintained	74	74	74	75
Construction vehicles maintained	31	31	31	31
Shop vehicles maintained	7	7	7	7
Fuel disbursed				
Unleaded	334,163	322,418	325,000	325,000
Diesel	190,514	179,071	180,000	180,000

Budgets by Division	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Maintenance Shop	674,774	395,054	401,559	419,840	440,856	445,691	10.99%
Fueling Center	43,380	22,707	10,700	24,732	28,200	25,700	140.19%

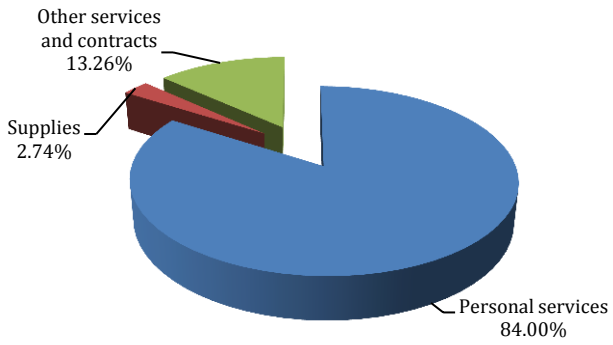


Figure 147 – Equipment Maintenance – Expenses by Type

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Equipment Maintenance

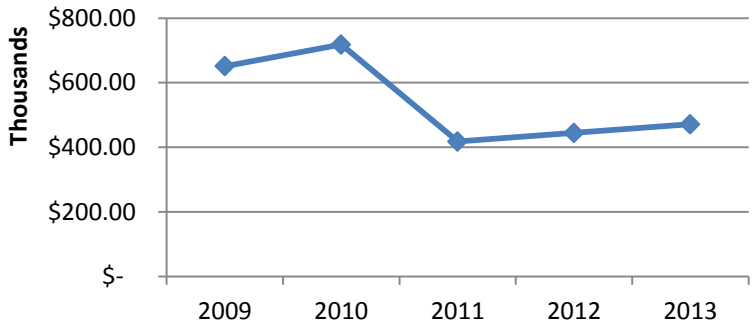


Figure 148 – Equipment Maintenance - Expense History

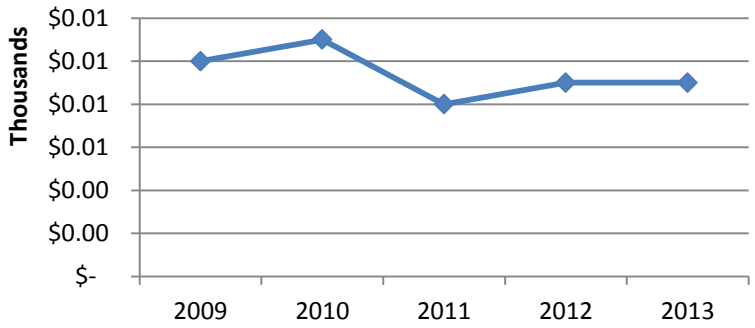


Figure 149 – Equipment Maintenance - Personnel History

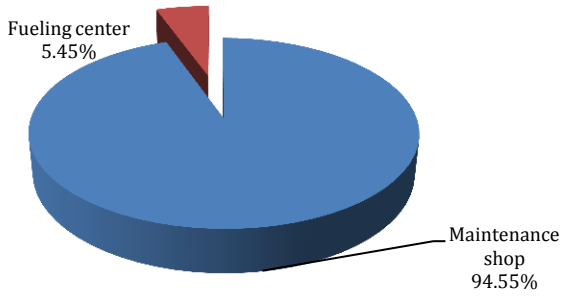


Figure 150 – Equipment Maintenance – Budget by Division

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Health Insurance – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	4,041.6	4,278.3	3,705.0	4,116.3	3,705.0	4,480.0	20.92%
Total Revenues	4,041.6	4,278.3	3,705.0	4,116.3	3,705.0	4,480.0	20.92%
Expenses:							
General government	3,840.9	4,479.2	3,800.0	3,972.7	3,800.0	4,480.0	17.89%
Total Expenses	3,840.9	4,479.2	3,800.0	3,972.7	3,800.0	4,480.0	17.89%
Excess (Deficit) of Revenues Over Expenses	200.7	(200.9)	(95.0)	143.6	(95.0)	-	100.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	0.1	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	200.8	(200.9)	(95.0)	143.6	(95.0)	-	100.00%
Beginning Fund Balance	26.4	227.2	26.4	26.4	(68.6)	(68.6)	(359.85)%
Ending Fund Balance	227.2	26.4	(68.6)	170.0	(163.6)	(68.6)	0.00%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Health Insurance							
Other services and contracts	3,840,871	4,479,181	3,800,000	3,972,653	3,800,000	4,480,000	17.89%
Total Health Insurance	3,840,871	4,479,181	3,800,000	3,972,653	3,800,000	4,480,000	17.89%

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Fleet Manager – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	4,094.7	3,215.7	3,073.7	3,214.5	3,073.7	2,910.1	(5.32)%
Total Revenues	4,094.7	3,215.7	3,073.7	3,214.5	3,073.7	2,910.1	(5.32)%
Expenses:							
Public works	3,081.6	3,282.6	2,995.0	3,389.5	2,995.0	2,905.0	(3.01)%
Total Expenses	3,081.6	3,282.6	2,995.0	3,389.5	2,995.0	2,905.0	(3.01)%
Excess (Deficit) of Revenues Over Expenses	1,031.1	(66.9)	78.7	(175.0)	78.7	5.1	(93.52)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	0.7	-	-	-	-	-	0.00%
Expenses	(36.3)	(11.0)	(8.6)	(7.2)	(8.6)	(5.1)	(40.70)%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	977.6	(77.9)	70.1	(182.2)	70.1	-	(100.00)%
Beginning Fund Balance	754.3	1,731.8	1,653.9	1,653.9	1,471.7	1,471.7	(11.12)%
Ending Fund Balance	1,731.8	1,653.9	1724.0	1,471.7	1,541.8	1,471.7	(14.63)%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Fleet Manager							
Supplies	40	2,134,794	1,355,000	2,491,356	1,355,000	1,850,000	36.53%
Other services and contracts	3,081,515	1,094,064	1,640,000	898,192	164,000	1,055,000	(35.67)%
Capital outlay	-	98,705	-	-	-	-	0.00%
Non-operating	-	10,977	8,600	7,182	8,600	5,100	(40.70)%
Total Fleet Manager	3,081,555	3,293,541	3,003,600	3,396,730	3,003,600	2,910,100	(3.11)%

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Workers Compensation – Financial Plan (in thousands)

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Revenues:							
Charges for service	668.9	470.0	477.7	478.2	477.7	525.0	9.90%
Total Revenues	668.9	470.0	477.7	478.2	477.7	525.0	9.90%
Expenses:							
General government	353.4	541.1	450.0	611.9	630.0	525.0	16.67%
Total Expenses	353.4	541.1	450.0	611.9	630.0	525.0	16.67%
Excess (Deficit) of Revenues Over Expenses	315.5	(71.1)	27.7	(133.7)	(152.3)	-	(100.00)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues And Other Sources Over Expenses and Other Uses	315.5	(71.1)	27.7	(133.7)	(152.3)	-	(100.00)%
Beginning Fund Balance	-	315.5	244.4	244.4	110.6	110.6	(54.75)%
Ending Fund Balance	315.5	244.4	272.1	110.6	(41.7)	110.6	(59.35)%

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.

Expenses	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Workers Compensation							
Other services and contracts	353,391	541,079	450,000	611,908	630,000	525,000	16.67%
Total Fleet Manager	353,391	541,079	450,000	611,908	630,000	525,000	16.67%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Board of Commissioners							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	3	3	3	5	5	66.67%
Total Board of Commissioners	4	4	4	4	6	6	50.00%
Commissioners Assistant							
Commissioners Assistant	1	-	-	-	-	-	0.00%
Total Commissioners Assistant	1	-	-	-	-	-	0.00%
Community Development							
Community Develop. Director	1	-	-	-	-	-	0.00%
Total Community Development	1	-	-	-	-	-	0.00%
County Clerk							
Administrative Technician	1	1	1	1	1	1	0.00%
Information 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	-	-	-	-	-	0.00%
Purchasing Agent/Auditor	1	1	1	1	1	1	0.00%
Total County Manager	4	3	3	3	3	3	0.00%
Risk Manager							
Risk Manager	1	-	-	-	-	-	0.00%
Total Risk Manager	1	-	-	-	-	-	0.00%
Board of Elections							
Administrative Clerk	1	1	1	1	1	1	0.00%
Asst. Supervisor of Elections	1	1	1	1	1	1	0.00%
Election Board Chair	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	0.00%
Part Time Clerk	7	7	7	7	7	7	0.00%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	2	1	1	1	1	1	0.00%
Total Board of Elections	15	14	14	14	14	14	0.00%
Finance							
Accountant	2	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	0.00%
Co-op Student	2	1	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 Finance	9	6	6	6	6	6	0.00%
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	2	2	2	2	0.00%
Total Human Resources	4	4	4	4	4	4	0.00%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Information Technology							
Administrative Assistant	-	-	-	-	1	-	0.00%
Computer Technician	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrative Assistant	1	1	1	1	2	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	1	-	-	-	-	-	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Information Technology	8	7	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%
Board of Assessors							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	3	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Assessment Coordinator	1	-	-	-	-	-	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 Specialist	-	-	-	-	1	-	0.00%
Mapping Technician	1	1	1	1	-	1	0.00%
Mobile Home Locator	1	1	1	-	-	-	(100.00)%
Real Property Appraiser	2	2	2	2	2	2	0.00%
Real Property Appraiser I	3	3	3	3	3	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 Chair	1	1	1	1	1	1	0.00%
Total Board of Assessors	25	24	24	23	23	23	(4.17)%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Facilities Maintenance							
Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	10	9	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	1	1	1	1	0.00%
Total Facilities Maintenance	22	21	21	21	21	21	0.00%
County Engineer							
Administrative Assistant	1	-	-	-	-	-	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	-	-	-	-	-	0.00%
Environmental Manager	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	1	1	1	1	0.00%
Planner	1	-	-	-	-	-	0.00%
Principal Engineering Technician	1	-	-	-	-	-	0.00%
Principal Engineering Inspector	1	1	1	1	1	1	0.00%
Road Inspection Technician	1	-	-	-	-	-	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	7	7	7	7	7	0.00%
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%
Community Service							
Community Corrections Director	-	-	-	1	1	1	100.00%
Total Community Service	-	-	-	1	1	1	100.00%
Clerk of Court							
Chief Clerk	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	0.00%
Court Clerk	3	2	2	4	4	4	100.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
PT Accounting Clerk	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	1	1	1	1	1	1	0.00%
Total Clerk of Court	19	18	18	19	19	19	5.56%
State Court							
Court Reporter	1	1	1	1	1	1	0.00%
Judicial Administration Secretary	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	4	4	4	4	4	4	0.00%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
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%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Solicitor General	6	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	1	-	-	-	-	-	0.00%
Total Magistrate Court	12	11	11	11	11	11	0.00%
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	1	1	1	2	2	100.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Probate Court	6	5	5	5	6	6	20.00%
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	-	-	-	-	-	0.00%
Probation Officer	1	-	-	-	-	-	0.00%
Total Probation	2	-	-	-	-	-	0.00%
Sheriff – Administration							
Administrative Clerk	14	13	13	12	13	12	(7.69)%
Administrative Technician	-	-	-	1	1	1	100.00%
Chief Deputy	1	1	1	1	1	1	0.00%
Major	1	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	18	17	17	17	18	17	0.00%
Sheriff – Enforcement							
Captain – Courts	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 – DARE	1	1	1	1	1	1	0.00%
Corporal – Patrol	3	3	3	3	3	3	0.00%
Corporal – Resource	1	1	1	1	1	1	0.00%
Corporal – Transport	1	1	1	1	1	1	0.00%
DARE Officer	2	2	2	2	2	2	0.00%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Sheriff – Enforcement (con't)							
Deputy – Courts	12	12	12	12	12	12	0.00%
Deputy – Patrol	29	30	30	30	30	30	0.00%
Deputy – Transport	6	6	6	6	6	6	0.00%
Investigator – CID	14	14	14	14	14	14	0.00%
Investigator – SID	10	10	10	10	10	10	0.00%
Lieutenant – CID	1	1	1	1	1	1	0.00%
Lieutenance – 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%
Liuetenant – Training	1	1	1	1	1	1	0.00%
Resource Officer	6	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 – 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%
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	120	121	121	121	121	121	0.00%
Sheriff – Jail							
Administrative Assistant	1	1	1	1	1	1	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	71	71	71	71	71	71	0.00%
Lieutenant	2	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	0.00%
Sergeant	4	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	102	102	102	102	102	102	0.00%
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Aminal Control Officer	5	5	5	4	5	4	(20.00)%
Animal Shelter Attendant	6	5	5	6	6	6	20.00%
PT Animal Shelter Attendant	-	1	1	-	-	-	(100.00)%
Receptionist	-	-	-	-	1	-	0.00%
Total Animal Control	12	12	12	11	13	11	(8.33)%
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%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Public Work s – Administration							
Administrative Assistant	1	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%
Instrument Technician	1	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	1	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Total Public Works – Administration	6	6	6	6	6	6	0.00%
Grading							
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	8	6	6	6	6	6	0.00%
Total Grading	9	7	7	7	7	7	0.00%
Patching							
Patching Crewleader	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	0.00%
Total Patching	3	3	3	3	3	3	0.00%
Signs							
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	2	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	1	1	1	1	1	1	0.00%
Road Maintenance Worker	5	4	4	4	4	4	0.00%
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	25	24	24	24	24	24	0.00%
Construction							
Construction/Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	2	2	3	3	3	50.00%
Material Transport Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	0.00%
Total Construction	10	9	9	10	10	10	11.11%
TOTAL GENERAL FUND	506	481	481	482	490	485	0.83%
Keep Lowndes Valdosta Beautiful							
Director	1	-	-	-	-	-	0.00%
Total KLVB	1	-	-	-	-	-	0.00%
Commissary							
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Commissary	2	2	2	2	2	2	0.00%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Regional Airport							
Custodian	1	-	-	-	-	-	0.00%
Director	1	-	-	-	-	-	0.00%
Maintenance Supervisor	1	-	-	-	-	-	0.00%
Maintenance Worker	1	-	-	-	-	-	0.00%
Secretary/Bookkeeper	1	-	-	-	-	-	0.00%
Total Regional Airport	5	-	-	-	-	-	0.00%
Alternative Dispute Resolution							
ADR Administrative Assistant	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	-	-	-	-	-	0.00%
PT Program Aide	2	-	-	-	-	-	0.00%
Total LODAC HUD Grant	4	-	-	-	-	-	0.00%
Jail Opertions							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%
Drug Abuse Treatment							
Executive Director	1	-	-	-	-	-	0.00%
Temporary Interim Director	1	-	-	-	-	-	0.00%
Office Manager	1	-	-	-	-	-	0.00%
PT Substance Abuse Counselor	2	-	-	-	-	-	0.00%
Program Director	1	-	-	-	-	-	0.00%
Substance Abuse Counselor	2	-	-	-	-	-	0.00%
Total Drug Abuse Treatment	8	-	-	-	-	-	0.00%
911 Center							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	-	-	-	-	-	0.00%
Administrative Clerk	-	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT 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	11	11	11	11	11	11	0.00%
Telecommunications Specialist	13	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%
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%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Fire/Rescue							
Administrative Assistant	1	-	-	-	-	-	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/First Responder	9	9	9	9	19	9	0.00%
Lieutenant	-	-	-	-	3	-	0.00%
Receptionist	-	-	-	-	1	-	0.00%
Sergeant	3	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	3	3	3	3	3	3	0.00%
Total Fire/Rescue	20	19	19	19	33	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%
County Planner							
County Planner	1	1	1	1	1	1	0.00%
Planner	-	1	1	1	1	1	1
Total County Planner	1	2	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	88	70	70	70	84	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	1	1	1	1	1	1	0.00%
Superintendent	-	-	-	1	1	1	100.00%
Utilities Assistant Supervisor	1	1	1	-	-	-	(100.00)%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	1	1	-	-	-	(100.00)%
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	10	9	9	10	10	10	11.11%
Total Water/Sewer	19	19	19	19	19	19	0.00%
Sanitation							
Recycling Center Attendant PT	8	4	4	5	5	5	25.00%
Recycling Center Attendant	10	8	8	6	6	6	(25.00)%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	3	3	3	(25.00)%
Total Sanitation	23	17	17	15	15	15	(11.76)%
TOTAL ENTERPRISE FUNDS	42	36	36	34	34	34	(5.56)%

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Authorized Positions

Approved Positions	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 YTD	FY 2013 Request	FY 2013 Approved	Percent Change
Equipment Maintenance							
Administrative Clerk	1	-	-	-	-	-	0.00%
Inventory Coordinator	-	-	-	1	1	1	100.00%
Maintenance Superintendent	1	-	-	-	-	-	0.00%
Maintenance Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Helper	1	1	1	1	1	1	0.00%
Welder	2	1	1	1	1	1	0.00%
Total Equipment Maintenance	11	8	8	9	9	9	12.50%
TOTAL INTERNAL SERVICE FUNDS	11	8	8	9	9	9	12.50%
TOTAL ALL FUNDS	647	595	595	595	617	598	0.50%

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Millage History

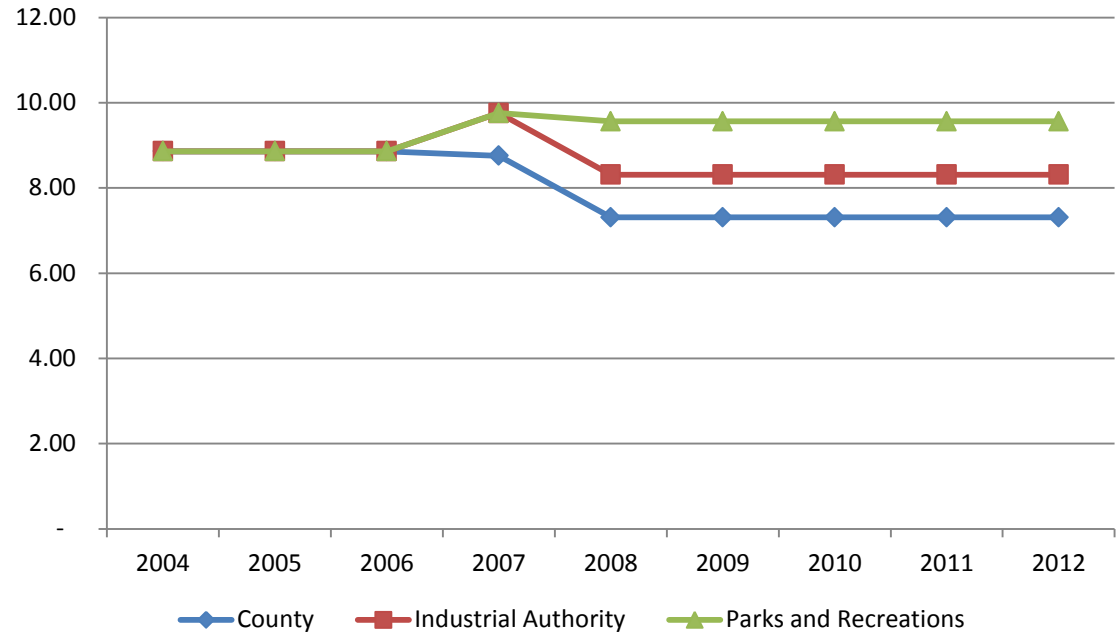


Figure 151 - Millage History

District	2004	2005	2006	2007	2008	2009	2010	2011	2012
County	8.860	8.860	8.860	8.755	7.310	7.310	7.310	7.310	7.310
Industrial Authority				1.000	1.000	1.000	1.000	1.000	1.000
Parks and Recreation					1.250	1.250	1.250	1.250	1.250

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Glossary of Terms

Aa

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.

Bb

BOC: Board of Commissioners – the elected, governing body of Lowndes County

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.

Bond Rating: A system of appraising and rating the investment value of individual 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.

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Glossary of Terms

Budget Adjustment: The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget or transfer to or from salaries and benefits without approval of the Board of Commissioners.

Budget 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 Control: The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues

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 Transmittal Letter: The formal document presenting the budget to the Board of Commissioners and explaining the relevant data behind the final document.

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.

Cc

CAD: Computer Aided Dispatch – a system which facilitates the prompt dispatch of appropriate emergency vehicles in response to calls for assistance

CAFR: Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status

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

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Glossary of Terms

Capital Asset: See Fixed Asset

Capital Budget: The portion of the budget related to capital outlay.

Capital Improvement Program (CIP): A multi-year plan that identifies new and/or additional capital items or projects

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 Project Fund: A governmental fund to account for the financial resources and acquisition or construction of major capital items and facilities

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

CDBG: Community Development Block Grant

Charges for Service: Revenue received for services provided by County departments

CIP: See Capital Improvement Program

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.

Comprehensive Plan: A long-term plan to control and direct the use and development of property in the County

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.

Dd

Debt Limit: The maximum amount of debt that can be legally incurred

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.

Disbursement: Funds paid for goods or services received which results in a decrease in net financial resources

DOT: Department of Transportation

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Glossary of Terms

Ee

EDEN Systems: The current software system used by the County for public administration

800MHz – Eight Hundred Megahertz: The public safety radio system which allows Lowndes County emergency personnel and other surrounding emergency services to communicate directly

EMA: Emergency Management Agency – referring to Lowndes EMA

EMS: Emergency Medical Services – Ambulance service

EMT: Emergency Medical Technician – specially trained personnel, often referred to as a paramedic

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.

EPA: Environmental Protection Agency – a federal agency established to control pollution, coordinate and support research, antipollution activities, and make public environmental impact statements

EPD: Environmental Protection Division – Georgia's pollution control and research division

Escrow: A system of transfer in which deed, bond or money is delivered to a third party to hold until conditions or terms are met

Escrow Account: A bank account generally held in the name of the depositor and escrow agent which is returnable to the depositor or payable to a third party when conditions or terms are met

Ethics Code: The code of ethics that underlies all policies and procedures as well as discussions and practices

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.

Ff

4H: Four H (Head, Heart, Hands and Health) – a youth development program which focuses on teaching life skills

Fieri Facias (FiFa): A judicial writ directing a Sheriff to satisfy a judgment from a debtor's property

Fines and Forfeitures: A source of revenue received from bond forfeitures, authorized fines and confiscated funds

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Glossary of Terms

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.

Fixed Assets: Capital items of a long-term character which are intended to be held or used such as land, buildings, improvements, machinery or equipment

FLSA: Fair Labor Standards Act – a federal act which sets minimum wage, overtime pay, equal pay, record keeping and child labor standards

FTE: Full Time Equivalent – referring to personnel

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.

Fund Balance Appropriation: Funds appropriated and set aside for future use

Future Land Use Map: An official graphical representation of the county resulting from assessment of existing conditions and needs, goals and policy objectives to determine future growth

Gg

GAAP: See Generally Accepted Accounting Principles

GASB: Governmental Accounting Standard's Board

GASB 34: This statement established a new framework for government financial reports when passed in 1999.

GCIC: Georgia Crime Information Center – a state law enforcement computer network that tracks data such as warrants and stolen property throughout the state

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).

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Glossary of Terms

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

GIS: See Geographic Information 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.

Grand Jury: A jury convened in a private session to evaluate accusations against persons charged with crimes to determine whether indictment is warranted

Grant: A contribution of assets from one organization to another to support a particular function or purpose

GRATIS: Georgia Registration and Title Information System – a state system for processing and verifying tags and titles of motor vehicles and mobile homes

GSCCCA: Georgia Superior Court Clerk's Cooperative Authority – A statewide central index for UCC filings

Guardian Ad Litem: A court-appointed guardian that serves as a mediator between opposing parties until custody issues are resolved

Hh

HazMat: Hazardous materials

HB 489: House Bill 489 – Service Delivery Strategy Act – a legislation that requires all Georgia counties and cities to review their current provision of services to determine methods to make delivery of those services more efficient and cost effective

Homestead Exemption: A tax relief whereby state law permits local government to exempt a fixed dollar amount of the appraised value of qualifying residential property

HUD: The U.S. Department of Housing and Urban Development

HVAC: Heating, Ventilation and Air-Conditioning

Ii

Infrastructure: The basic facilities, equipment and installations needed for a function system or organization (e.g. roads, bridges, public buildings)

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash

Interfund Transfer: A method used to transfer monies from one fund to another

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

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Internal Service Fund: A proprietary fund used to account for the financing of goods and services provided by one department to another department of a government

ITS: Information Technology Services

Kk

KLVB: Keep Lowndes Valdosta Beautiful – a local division of the Keep America Beautiful Program that receives funding from the County's Landfill Fund

Ll

Land Use Designation: Future land use designations that correspond to the Comprehensive Plan and the ULDC

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

Licenses and Permits: Fees collected for the issuance of licenses and permits such as alcohol licenses and land disturbance permits

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.

LOST: See Local Option Sales Tax

Mm

Major Fund: A fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

MDC: Mobile Data Computer – Laptop computers used in emergency vehicles to provide instant access to data

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.

Miscellaneous Revenue: All revenues received and not otherwise classified such as stamps, copies, etc.

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."

Moody's: One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers

Motor Vehicle Tax: An ad valorem tax levied on motorized vehicles designated for use on public roads

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Nn

NCIC: National Crime Information Center – a national law enforcement computer network which tracks data such as warrants and stolen property

Non-Major Fund: Any fund that does not meet the requirements of a major fund as defined

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

Oo

Occupational Tax: Taxes levied on occupations, businesses and trades – commonly referred to as a business license

OCGA: Official Code of Georgia – Official laws enacted by the legislature

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

Operating Expenditure: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery

Open Records Act: A legislative act which authorizes public access to certain records classified as public information

Other Financing Sources: Non-operating revenue received to assist with county operations

Other Taxes: Taxes collected as authorized by state law or county ordinance such as sales, beer or hotel/motel

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

Pp

Parcel Map: A computer generated digital outline of properties in the county

Performance Measure: A quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department

Penalties and Interest: Fees collected for violation or delinquency

Personal Property: Mobile property not attached to real estate including tangible property and intangible property

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Glossary of Terms

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

POST: Peace Officer Standards and Training Council – A state entity that regulates the initial and ongoing training/certification of all police officers throughout the state

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.

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

Qq

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

Rr

Real Property: Immobile property such as land, natural resources and fixed assets

Reapportionment: Redrawing of the representative district lines every ten years based on current population figures from the U.S. Census Bureau

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.

Restitution: An act to make good or give an equivalent for loss, damage or injury

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)

RFP: Request for Proposal – a document requesting vendors to respond with a proposal for a specific project or service as outlined in the request

RFQ: Request for Qualification – a document requesting vendors to respond with their qualifications for a specific project or service as outlined in the request

ROW: Right of Way

SCGA: Self Contained Breathing Apparatus – the "air packs" that firefighters wear while working in untenable atmospheres

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Ss

SCADA: Supervisory Control and Data Acquisition System – a program which assists the Water/Sewer system with the collection of data and control of the information system

Service Delivery Strategy Act: See HB 489

SGRC: Southern Georgia Regional Commission – the planning and intergovernmental coordination agency which Lowndes County is a member of

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.

SPLOST: See Special Purpose Local Option Sales Tax

Standard and Poor's (S&P): One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers

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

Tt

TANs: Tax Anticipation Notes – notes issued in anticipation of taxes and payable when those taxes are collected

Tangible Property: A category of personal property that has physical form and substance

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

Tax Exemption: Immunity form the obligation of paying taxes in whole or in part

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

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

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

Uu

UCC: Uniform Commercial Code – uniform laws that govern commercial transactions including sale of goods, secured transactions and negotiable instruments

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Glossary of Terms

ULDC: See Unified Land Development Code

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

USGS: United States Geological Survey – an agency under the Department of the Interior that manages water, biological, energy and mineral resources

Vv

VALOR/GIS: Valdosta Lowndes Geographic Information System.

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

Glossary of Terms

Ww

W2: The form that an employer must send to the employee and the IRS at the end of the year reporting annual wages and withholding

Work Release Program: Provides a range of sentencing alternative encouraging program participants to become productive members of society

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