LOWNDES COUNTY, GEORGIA

Fiscal Year 2014 Operating Budget

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*





Bill Slaughter, Chairman



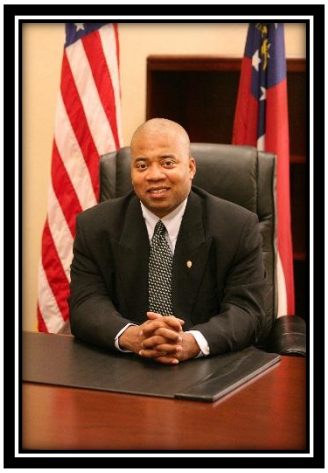
Joyce E. Evans, District 1



Richard Raines, District 2



Crawford Powell, District 3



Demarcus Marshall, District 4



John Page, District 5

BUDGET COMMITTEE:

Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Kevin Beals, Human Resource Director

DEPARTMENT DIRECTORS:

Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Kevin Beals, Human Resource Director
Aaron Kostyu, ITS Director
Michael Fletcher, County Engineer
Ashley Tye, Emergency Management Director
Linda Patelski, Animal Control Director
Robin Cumbus, 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
Beth Greene, Clerk of Court
John Kent Edwards, State Court Judge
Justin Cabral, Solicitor General
Joni B. Parker, Chief Magistrate Court Judge
Terri Adams McDowell, 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, 2012. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award if valid for a period of one year only. We believe our current budget continues to conform to the program requirements and we are submitting it to GFOA to determine its eligibility for another award. Lowndes County has received this prestigious award for seven 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 ending June 30, 2012. In order to be awarded the certificate, the government must publish an easily readable and efficiently organized CAFR that satisfies 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 its eligibility for another award. Lowndes County has received this prestigious award for five consecutive years.

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June 25, 2013

Chairman Bill Slaughter
Commissioner Joyce E. Evans
Commissioner Richard Raines
Commissioner Crawford Powell
Commissioner Demarcus Marshall
Commissioner John P. Page

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 for the fiscal year ending June 30, 2014.

As has been the case for the past several 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 conducted in prior years are utilized 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 (determines any necessary shifts in the pay scale), a Merit Increase Plan (temporarily suspended), a Capital Improvement Plan (on hold for SPLOST), a Comprehensive Plan, a Transportation Plan, a Water and Sewer Master Plan (all of which determine future growth), and a Water and Sewer Rate Study (includes automatic rate increases annually. . These various sources for data collection and analysis were all considered in developing the budget for fiscal year 2014. In addition, a number of factors affect the development of an

operating budget including new demands and needs, population increases, inflation and legislative changes.

As we look at our upcoming budget, I feel it is important that we take a moment to review what the County has accomplished or experienced during the year. 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 costs of doing business, this has become even more critical.

- GFOA Distinguished Budget Presentation Award: Lowndes County received the Distinguished Budget Award from the Government Finance Officers Association of the United States and Canada for the seventh consecutive year for its budget ending June 30, 2013.

- 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 sixth consecutive year for its comprehensive annual financial report for the year ending June 30, 2012.

- Bond Retirement: Lowndes County issued bonds in 2003 for the construction of the first phase of the Judicial/Administration Complex and in 2007 for Water and Sewer infrastructure. During 2012 and 2013, the County was able to refund those bonds at lower interest rates due to its strong ratings (Moody's A1, S&P AA-), saving in excess of $1.25 million.

- Millage Rate: Several years ago, residents in the unincorporated area of the County received an additional rollback for insurance premium taxes in addition to the local option sales tax rollback received by all residents. Over a four year period, the Board phased out the insurance premium rollback, equalizing millage rates for incorporated and unincorporated residents, and using the funds for fire protection.

  In 2007, the Board elected to designate 1.00 mills for the Industrial Authority. This was in addition to the County's millage. In 2008, another 1.25 mills was designated for the Parks

and Recreation Authority. There was a reduction in the County's millage to offset this. Those designations are still in place.

In computing the millage rate, the County is required to compute a "rollback" millage, 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 hearings in accordance with the Taxpayers Bill of Rights. Adding to the complexity of computer millage, the State Legislature imposed assessment caps for three years and repealed the Homeowners' Tax Relief Grant which gave an additional exemption of $8,000 to property tax payers.

The effect of tax reforms enacted during 2012 will begin in this budget. As relates to vehicle tags, beginning in March 2013, the state began phasing in the Title Ad Valorem Tax which eventually will replace the traditional ad valorem or "birthday tax" on vehicles. The reform allows the state to make local governments whole on the ad valorem portion of the tax but eliminates the sales tax on purchase which impacts both the LOST as well as the SPLOST.

- Special Purpose Local Option Sales Tax VII: In November 2012, citizens were presented a referendum for the continuation of the special purpose local option sales tax which expires December 31, 2013. As you are aware, the continuation of SPLOST is vital to the continued infrastructure upgrades and expansions necessary due to our growing community. Citizens voted against the renewal of SPLOST but will have the opportunity to vote again in November 2013.

Fiscal Year 2014 Highlights:

- The General Fund shows a decline of $(612,160) or (1.28)% from the prior year. While the past few years have shown flat revenues, current areas are showing signs of decline.

- The total County budget decreased by $(6,862,104) or (7.28)%. The objective of this budget is to maintain the current level of service given the reduction in revenues.

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 of the current SPLOST, this became even more difficult. All paving projects funded through the current SPLOST which expires in December 2013 are complete.
- Jail Improvements: The County recently completed the expansion of the jail to increase the number of beds. Currently there is a need for improvement in existing sections of the jail where issues have developed. Funds saved on construction of phase II of the Judicial/Administration Complex and the Jail expansion will be used to fund those improvements.

- 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 area has been a challenge. In 2009, the Board adopted a program which allowed them to purchase a permit for $100 annually to use the recycling centers. For fiscal year 2013, this program was continued for six months at $50 while the County solicited bids for the services. Advanced Disposal was awarded an exclusive franchise and began collecting curbside in February 2013.

Total Expenditures:

The FY 2014 Budget for the County is $87,349,529, a decrease of (7.28)% from 2013. A breakdown of each fund follows.

Fund	FY 2013	FY 2014	Variance	Percent Change
General Fund	$47,668,485	$47,056,325	$(612,160)	(1.28)%
Special Revenues Funds				
Commissary	$588,099	$624,924	$36,825	6.26%
Drug Seizures	$1,000,000	$1,000,000	$-	0.00%
Law Library	$100,000	$100,000	$-	0.00%
Accommodation Excise Tax	$393,237	$393,237	$-	0.00%
Intergovernmental Grants	$94,057	$544,057	$450,000	478.43%
Jail Operations	$441,739	$660,193	$218,454	49.45%
Drug Abuse Treatment	$180,000	$180,000	$-	0.00%
Emergency Communications	$3,108,133	$3,076,140	$(31,993)	(1.03)%
Victim/Witness	$230,839	$243,227	$12,388	5.37%

Fund	FY 2013	FY 2014	Variance	Percent Change
Special Services	$3,254,745	$3,466,274	$211,529	6.50%
Total Special Revenue Funds	$9,390,849	$10,288,052	$897,203	9.55%
Capital Project Funds				
SPLOST IV	$7,400	$-	$(7,400)	(100.00)%
SPLOST V	$3,300,000	$1,800,000	$(1,500,000)	(45.45)%
Judicial/Admin/Jail	$1,000,000	$800,000	$(200,000)	(20.00)%
SPLOST VI	$18,000,000	$13,350,000	$(4,650,000)	(25.83)%
Total Capital Project Funds	$22,307,400	$15,950,000	$(6,357,400)	(28.50)%
Enterprise Funds				
Water/Sewer	$4,773,795	$4,944,858	$171,063	3.58%
Landfill	$477,023	$215,500	$(261,523)	(54.82)%
Street Lighting Districts	$275,040	$296,040	$21,000	7.64%
Sanitation	$932,550	$-	$(932,550)	(100.00)%
Total Enterprise Funds	$6,458,408	$5,456,398	$(1,002,010)	(15.51)%
Internal Service Funds				
Equipment Maintenance	$471,391	$486,982	$15,591	3.31%
Health Insurance	$4,480,000	$4,611,500	$131,500	2.94%
Fleet Manager	$2,910,100	$2,907,900	$(2,200)	(0.08)%
Workers Compensation	$525,000	$592,372	$67,372	12.83%
Total Internal Service Funds	$8,386,491	$8,598,754	$212,263	2.53%
Total All Funds	$94,211,633	$87,349,529	$(6,862,104)	(7.28)%

Revenues:

The largest single source of revenue for the General Fund is derived from current year property taxes. Property tax revenues are calculated with modest to no 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 an accounting procedure.

Other revenue sources include other taxes, licenses and permits, intergovernmental fees, charges for service, fines and forfeitures. Investment income and miscellaneous sources. The total projected General Fund revenue for fiscal year is $47,056,325, a decrease of $(612,160) or (1.28)% from 2013. Current year property taxes account for $26,365,500 or 56.03% of General Fund revenues.

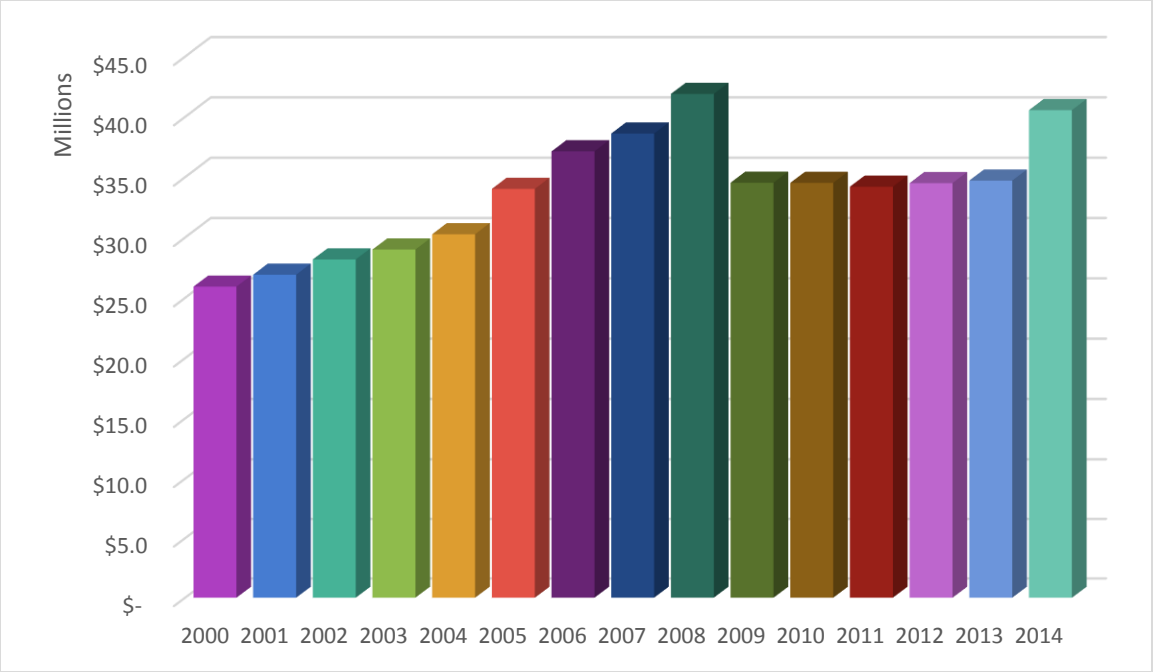


Figure 1 - General Fund Tax Revenue History

Expenditures:

The proposed expenditures for fiscal year 2014, like the past several years, represent the most basic level of current services. A number of positions and upgrades were requested, however, none of those were included in the budget. There is no cost of living increase included. Limited computer upgrades are 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 includes salaries and benefits. The expenditures for personnel in the fiscal year 2014 budget represent 51.76% of the General Fund budget or $24,356,709, down slightly from $24,383,952. Of the total budget, personnel represents 33.65% or $29,409,547, down slightly from $29,862,165. As noted before, there are no new positions and no upgrades included in this budget. The slight decreases are due to unfunded positions in departments with extremely high turnover rates.

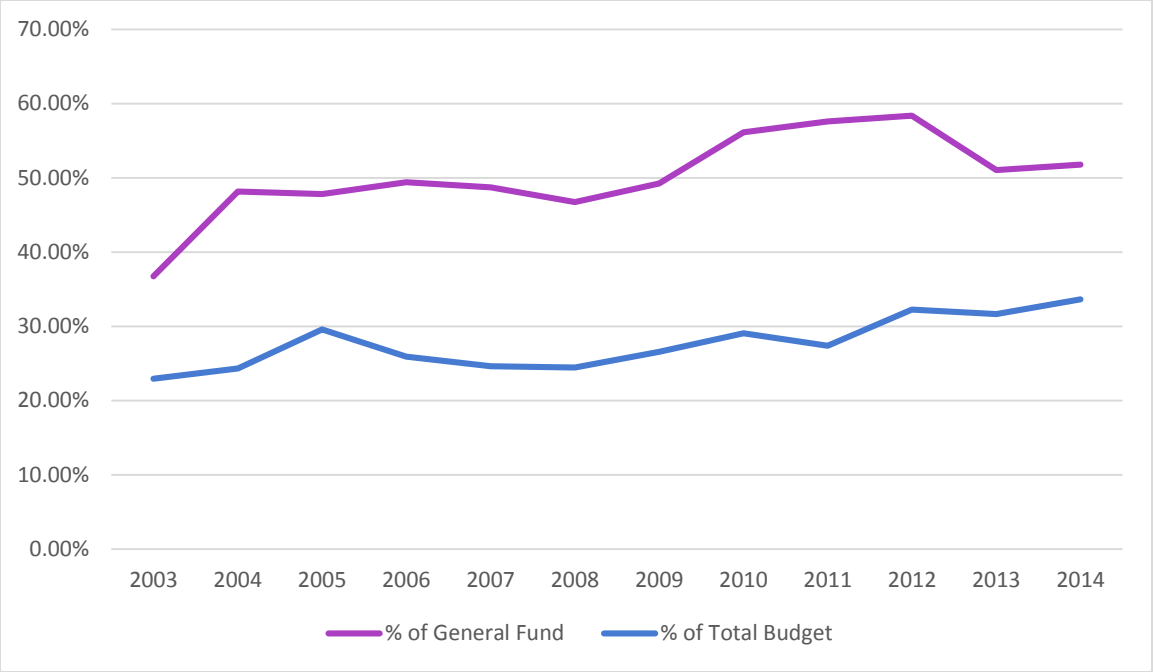


Figure 2 - Personnel as a Percentage of Budget

In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Seminar training and travel took further cuts this year. While training is of critical importance to ensure 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 2014 provides for the funding of mission critical services with no anticipation of a change in the millage rate for operations. The dedicated millage for the Industrial Authority and the Parks and Recreation Authority will continue at their 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 most cost effective ways to serve our citizens. It is by far the most austere budget we have seen in recent years and will require cooperation of all to live within.

I am most grateful for the tremendous efforts of our 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 we begin this new year.

Sincerely,

Joseph D. Pritchard
County Manager

GOALS AND OBJECTIVES:

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

Long Term Goals:

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

Short Term Goals:

- Review and update ordinances regarding animal welfare, alcoholic beverages and alarms CGI
- Implement youth programs such as a Junior County Commission CGII
- Provide citizens outreach through radio programming and lunch and learn sessions CGII
- Renegotiate local option sales tax, ensuring tax equity for all citizens CGIII, CGIV
- Successfully pass SPLOST VII, providing monies for needed capital improvement and continued growth 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 order to decrease violations CGI, CGII, CGIII, CGIV

While the Board has developed a few short term goals, their priority at this time is the long-term health of the County. Along with their "Back to Basics" financial approach, the same can be said of their goals. The overall objective is to provide the citizens with the services they need without damaging the financial stability of the County or costing the citizen more.

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 a comparative historic background.

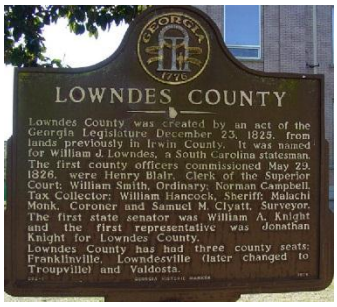
- Financial Summary – This section provides the reader with information about the overall County budget including historical information, debt service and capital purchases.

- 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 and position charts.

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

A HISTORY OF LOWNDES COUNTY:

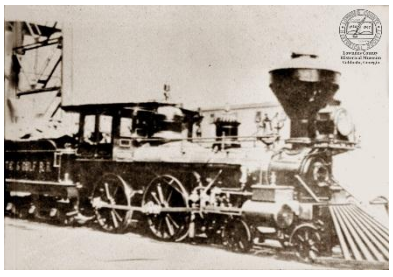


Lowndes County, located in south central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a Revolutionary War leader from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

A HISTORY OF LOWNDES COUNTY:

was not transferred, the citizens wanted to retain some ties to Governor Troup. The new seat was named Valdosta after Troup's plantation Val d'Aosta. July 4, 1860 marked the first day the train passed through Valdosta and on December 7, 1860, the City of Valdosta was incorporated. Lowndes County and the area soon became the largest inland market for Sea Island cotton in the world.



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



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



COMMUNITY PROFILE:

Established: December 23, 1825

Form of Government: Commission, Manager

County Seat: Valdosta

Land Area: 504.22 square miles

Persons per Square Mile: 183

Climate:

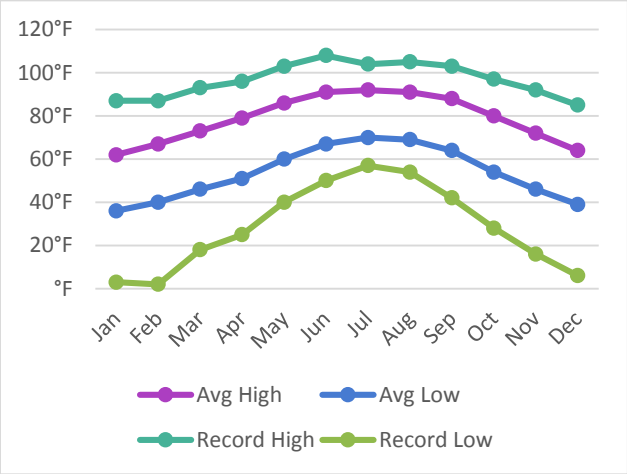


Figure 3 Average Temperatures

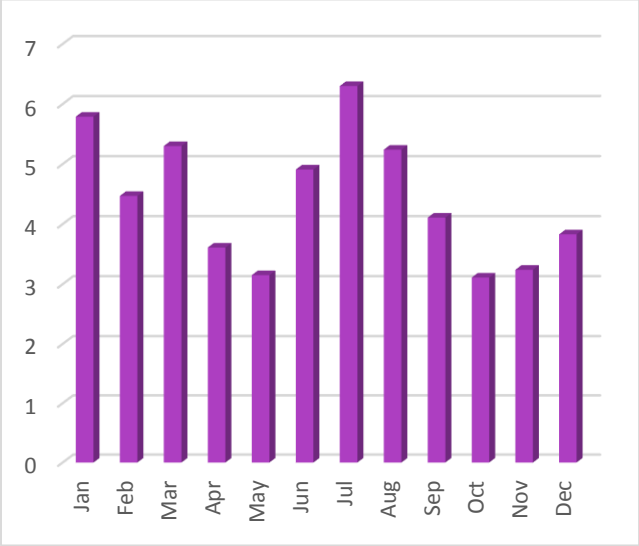


Figure 4 Average Rainfall

COMMUNITY PROFILE:

Demographic Information:

Population, Lowndes County	
1970	55,112
1980	67,972
1990	75,981
2000	92,115
2010	109,233
2012	114,552

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	Georgia	US
Population, 2012	114,552	9,919,945	313,914,040
Population growth rate	4.9%	2.4%	1.7%
Percentage of population over age 65	10.1%	11.5%	13.7%
Percentage of population under age 18	23.7%	25.1%	23.5%

Gender Statistics	Lowndes	Georgia	US
Female Population	51.0%	51.1%	50.8%
Male Population	49.0%	48.9%	48.2%

Racial Statistics	Lowndes	Georgia	US
White Persons	58.9%	62.8%	77.9%
Black Persons	37.0%	31.2%	13.1%
American Indian or Alaskan Natives	0.5%	0.5%	1.2%
Asian Persons	1.5%	3.5%	5.1%
Native Hawaiian or Other Pacific Islander	0.2%	0.1%	0.2%
Persons reporting two or more races	1.9%	1.8%	2.4%
Hispanic or Latino	5.2%	9.2%	16.9%

Educational Statistics	Lowndes	Georgia	US
Adults with at least a high school education	83.6%	84.0%	85.4%
Adults with at least a bachelor's degree	22.4%	27.5%	28.2%

COMMUNITY PROFILE:

Demographic Information:

Housing Statistics	Lowndes	Georgia	US
Housing Units, 2011	44,138	4,102,992	132,314,404
Homeownership Rate	58.3%	66.8%	66.1%
Median value, owner occupied housing units	$132,200	$160,200	$186,200
Households	38,605	3,490,754	114,761,359
Persons per household	2.65	2.68	2.60

Economic Statistics	Lowndes	Georgia	US
Median household income	$38,535	$49,736	$52,762
Per capita income	$20,040	$25,383	$27,915
Persons below poverty level	22.4%	16.5%	14.3%
Unemployment rate	8.9	8.8	7.4

Business Statistics	Lowndes	Georgia	US
Private, non-farm establishments, 2011	2,725	214,635	7,354,043
Private, non-farm employment, 2011	37,162	3,328,033	113,425,965
Non-employer establishments, 2011	6,186	786,848	22,491,080
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, 2012	327	24,350	829,658

Crime	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Murder	3	5	10	2	1	2	9	3	6	4
Rape	40	50	44	35	49	40	39	24	35	44
Robbery	116	124	126	119	132	144	99	91	113	97
Assault	240	237	233	226	212	211	149	198	192	214
Burglary	885	807	942	989	958	863	861	1,191	1,087	901
Larceny	3,520	3,675	3,788	3,279	3,012	2,705	2,478	2,533	2,409	2,339
Vehicle Theft	221	245	269	200	218	213	151	187	137	111

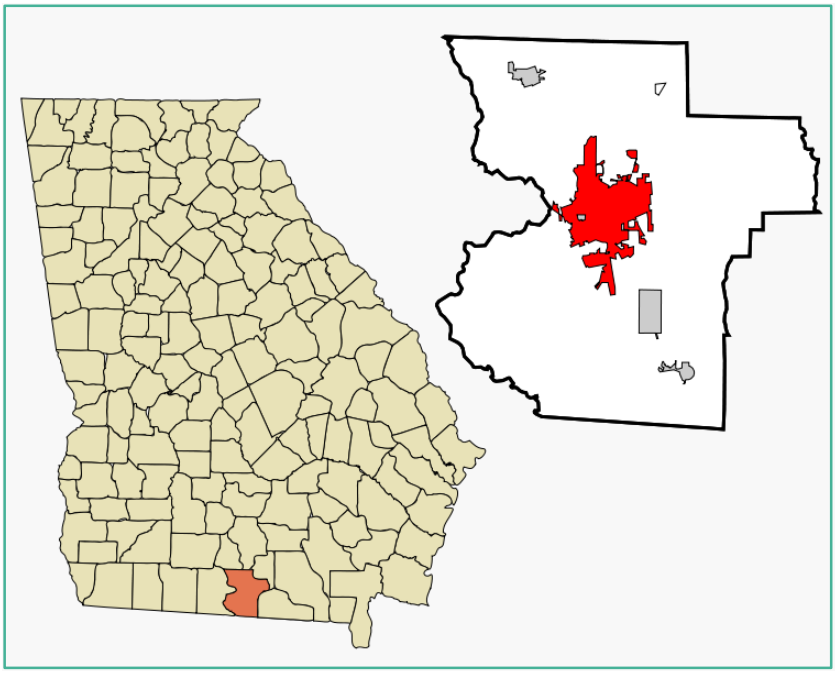
COMMUNITY PROFILE:

Valuations ($1,000)	Assessed Value	Actual Value	Assessment Rate	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
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	$6,891,875	40%	7.31	7.31
2010	$2,830,735	$7,076,838	40%	7.31	7.31
2011	$2,797,639	$6,994,098	40%	7.31	7.31
2012	$2,802,133	$7,005,332	40%	7.31	7.31

Principle Taxpayers	Taxable Assessed Value	% of Taxable Assessed Value
Packaging Corporations of America	$62,631,250	2.24%
Archer Daniels Midland	$42,751,488	1.53%
Lowe's Distribution Center	$34,439,835	1.23%
Georgia Power	$30,420,266	1.09%
J M Smith Company	$20,096,947	0.72%
Colquitt Electric Membership	$14,146,800	0.50%
Marelda Valdosta Mall LLC	$12,285,370	0.44%
Saft American Inc.	$10,028,130	0.36%
Lowe's Home Center, Inc.	$9,305,225	0.33%
Norfolk Southern Corporation	$8,697,789	0.31%
All others	$2,557,329,815	91.26%

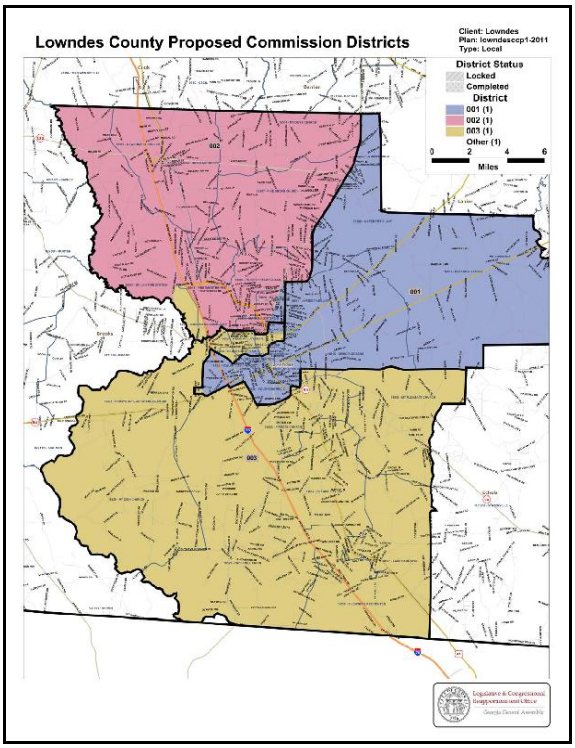
Principle Employers	Employees	% of Total Employment
Moody Air Force Base	6,100	11.86%
South Georgia Medical Center	3,200	6.22%
Valdosta State University	2,280	4.43%
Lowndes County School System	1,279	2.49%
Valdosta City School System	950	1.85%
Lowe's Distribution Center	900	1.75%
Convergys	850	1.65%
Lowndes County	595	1.16%
City of Valdosta	578	1.12%
Fresh Beginnings	500	0.97%
All others	34,214	66.50%

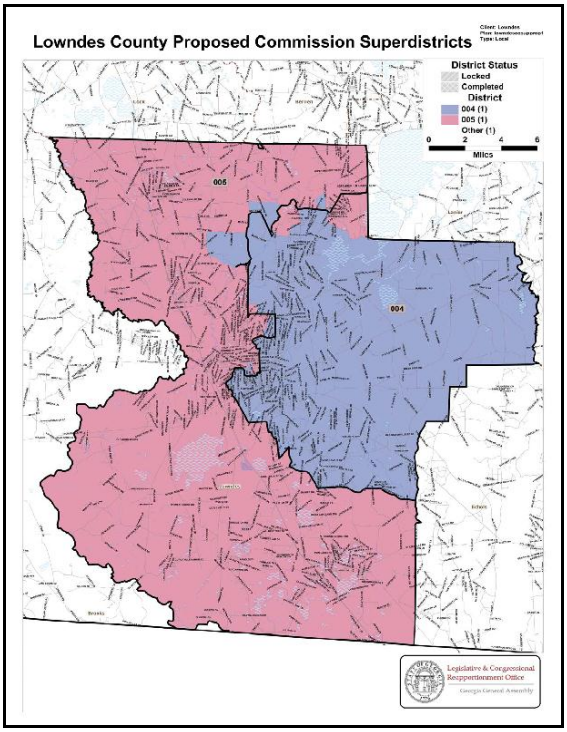
COUNTY MAPS:





COUNTY MAPS:


Lowndes County Proposed Commission Districts
Client: Lowndes
Plan: lowndescp1-2011
Type: Local
District Status
Locked
Completed
District
001 (1)
002 (1)
003 (1)
Other (1)
0 2 4 6
Miles
Legislative & Congressional Reapportionment Office
Georgia General Assembly


Lowndes County Proposed Commission Superdistricts
District Status
Locked
Completed
District
004 (1)
005 (1)
Other (1)
0 2 4 6
Miles
005
004
Legislative & Congressional Reapportionment Office
Georgia General Assembly

THE BUDGET PROCESS:

The annual budget process for the County actually begins in 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 approval.

The Finance Department prepares budget packages for each division, department or agency receiving funding showing historical and year to date data and providing instructions for submitting budget information. Requested personnel and computer equipment are due prior to the due date for complete packages to allow Human Resources and Information Technology Services (ITS) to compute the costs of those requests. Budget packages request that all divisions provide goals, objectives and performance measures and gives guidance.

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 process, then begins to make 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. Once any changes recommended by the Board are entered, public hearings are scheduled and advertisements are placed. All departments receive a copy of the proposed budget before the public hearings. A copy of the proposed budget is also available for citizen review in the office of the County Clerk.

THE BUDGET PROCESS:

In 2006, Lowndes County went live with a new accounting system. At that time, Lowndes County elected to give departments flexibility within their budgets. Certain line items were allowed to go over budget as long as the total budget for the department had available funds to cover the overage. Some lines were excluded such as personnel costs, debt service, insurance, etc. For fiscal year 2014, the County has reverted to its prior practice of requiring budget adjustments on individual lines in an effort to more closely monitor spending.

The budget calendar approved by the Board of Commissioners for fiscal year 2014 follows.

Milestone	Projected Date
Manager's Budget Package	November 16, 2012
Preliminary Departmental Meetings	January 7-25, 2013
ITS Requests Due	January 25, 2013
Personnel Requests Due	January 25, 2013
Commission Retreat	*February 2013*
Budget Packages Due from Departments	February 4, 2013
Budget Data Due to Budget Committee	February 18, 2013
Departmental Meetings	March 4-22, 2013
Budget Committee Proposal Due to Commission	April 19, 2013
Commissioner Work Sessions	May 6-10, 2013
Public Hearing on the Budget	June 4, 2013
Budget Adoption	June 11, 2013

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 proprietary fund types 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. It should also be noted that the Board of Commissioners is fiscally responsible for a number of organizational units that it does not have direct control over. These constitutional officers, elected officials, boards and mandates have a great deal of discretion over their operations and budgets.

The level of budget control (the level at which the expenditures cannot legally exceed the approved budget) is maintained at the department level. 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.) Individual line items cannot be overspent without the department requesting and adjustment to move funds from one line to another first. Line items for personnel cannot be moved without the approval of the Board of Commissioners. All other budget adjustments may be approved by the County Manager or Finance Director. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approval of the annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.



FUND STRUCTURE/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 principle operating fund of the County government. Most of the operating expenditures of the County should be accounted for under 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's Special Revenue Funds are described below.*	*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 items for inmates.	Modified Accrual
Drug Seizures	This fund is used to account for the funds received by the Sheriff related to drug interdiction. The funds are required to be used by the Sheriff's Office for programs that help reduce the use of drugs and to educate the public on drug resistance.	Modified Accrual

FUND STRUCTURE/BASIS OF ACCOUNTING:

Fund	Description	Basis of Accounting
Accommodate Excise Tax (Hotel/Motel)	This fund is used to account for the collections of accommodation excise taxes, also referred to as hotel/motel or bed tax. By statues, 40% of the tax must be used for the promotion of tourism. The remaining portion helps funds the County's share of the Airport Authority.	Modified Accrual
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 is the payroll for Alternative Dispute Resolution (ADR) which is reimbursed in full by ADR monthly.	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 Lowndes County Jail. All expenditures in this fund relate to the operations of the jail.	Modified Accrual
Drug Abuse Treatment	This fund accounts for monies received from fines and forfeitures which are set aside for treatment and educational programs relating to drug usage. This program, operated by LODAC (Lowndes Drug Action Council) was previously accounted for as a County departments but was changed to an appropriation in fiscal year 2011.	Modified Accrual
Emergency Communications	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

FUND STRUCTURE/BASIS OF ACCOUNTING:

Fund	Description	Basis of Accounting
Victim/Witness	This fund is used to account for monies received from fines and forfeitures set aside for victim programs. These funds are appropriated to the District Attorney who allocates a portion for the Solicitor General.	Modified Accrual
Special Services	This funds was created with the finalization of the Service Delivery Strategy Agreement. Revenues are derived for unincorporated services and expenditures are for programs that primarily benefit the citizens of the unincorporated areas. Among the services accounted for in the Special Services Fund are Fire, Planning and Zoning.	Modified Accrual
Law Library	The 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 specific capital projects. The County uses Capital Project Funds to account for its Special Purpose Local Option Sales Tax. A description of the Capital Project Funds follows.*	*Modified Accrual*
CDBG CHIP Grant	This fund accounts for the County's CHIP program which assists with low-income housing needs either through down payment assistance or rehabilitation. The CHIP Grant was not funded after fiscal year 2012 and appears 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 is complete and the fund appears for historical purposes only.	Modified Accrual
Judicial/Administrative Complex and Jail	This fund accounts for bond proceeds used for construction of the second phase of the Judicial/Administrative Complex and the second phase of the jail expansion. Additional improvements for the jail come from remaining proceeds.	Modified Accrual

FUND STRUCTURE/BASIS OF ACCOUNTING:

Fund	Description	Basis of Accounting
SPLOST V	This fund accounts for the County's fifth Special Purpose Local Option Sales Tax. Spending is almost complete for this SPLOST which ended collections in 2007.	Modified Accrual
SPLOST VI (Major Fund)	This fund accounts for the County's current Special Purpose Local Option Sales Tax. Unlike previous SPLOSTs, the County remits the proceeds to other municipalities when received rather than keep them until spent. This SPLOST ends collections in 2013.	Modified Accrual
CDBG The Haven	This fund accounts for the Community Development Block Grant funds granted to The Haven, a local battered women's shelter, for the construction of a new facility. The project was complete in fiscal year 2013 and appears for historical purposes only.	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 the revenues and expenses of the County's utility system which provides water and sewer to customers. Revenues come primarily from user charges and are expensed for administration of the department as well as water and sewer operations.	Accrual
Landfill (Major Fund)	This fund accounts for the 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 and other post-closing costs at the County's closed landfill and for an appropriation to KLVB.	Accrual

FUND STRUCTURE/BASIS OF ACCOUNTING:

Fund	Description	Basis of Accounting
Street Lighting Districts	This fund accounts for special tax lighting districts in Lowndes County. Districts are created either through covenant or petition of property owners. Each property is assessed an annual fee on the property tax bill which funds the lighting districts.	Accrual
Sanitation	This fund accounts for the County's solid waste management program. During fiscal year 2013, the County entered into an exclusive contract with Advanced Disposal Services and this fund is presented for historical use only.	Accrual
Internal Service Funds	*Like Enterprise Funds, Internal Service Funds account for "business-like" 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 the maintenance of all County vehicles and equipment. Revenues are received from the Fleet Manager Fund for parts and services as well as fuel.	Accrual
Health Insurance	This fund accounts for the County's health insurance plan. The County is self-insured. Beginning in 2010, Workers Compensation was moved to its own fund.	Accrual
Fleet Manager	The Fleet Manager "owns" all vehicles and equipment for Lowndes County and "rents" them to departments for use. Rental rates are based on the historical cost of maintenance for each vehicle and also includes any debt service.	Accrual
Workers Compensation	Like the Health Insurance Fund, Workers Compensation accounts for the County's plan which is administered by ACCG.	

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 Community Service 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 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 Transfers Out	Commissary: Sheriff's Commissary	CDBG CHIP Grant	Water/Sewer: Facilities Maintenance SPLSOT Projects Operations Transfers Out	Equipment Maintenance: Maintenance Shop Fuel Center
	Drug Seizures: Sheriff – Drug Seizures	SPLOST V	Landfill: Landfill Transfers Out	Health Insurance
	Accommodation Excise: Tourism Authority Airport Authority	Judicial/Admin Complex and Jail Construction	Street Lighting Districts	Fleet Manager
	Intergovernmental Grants: Various	SPLOST VI		Workers Compensation
	Jail Operations: Sheriff – Jail			
	Drug Abuse Treatment: LODAC			
	Emergency Communications: Facilities Maintenance 911 Operations Sheriff's Radio System Public Safety Radio Transfers Out			
	Victim/Witness: District Attorney Solicitor General			
	Special Services: Facilities Maintenance Contingency SGRC Dues Fire/Rescue Mosquito Control County Planner Planning/MPO VALOR/GIS Zoning Transfers Out			
	Law Library: Law Library			

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).

BUDGET AND EQUITY POLICY:

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

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

The budget shall be adopted at the fund/department level. Any adjustment of salaries and benefits shall require approval of the Board of Commissioners. The County shall include an amount in the general fund budget for unforeseen operating expenditures. This contingency appropriation shall be approximately 1.5% of the operating budget or $500,000, whichever is less.

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

BUDGET AND EQUITY POLICY:

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.

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.

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;

INVESTMENT POLICY:

- 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.

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.

INVESTMENT POLICY:

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.

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.

DEBT MANAGEMENT POLICY:

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

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

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

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.

DEBT MANAGEMENT POLICY:

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

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

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

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

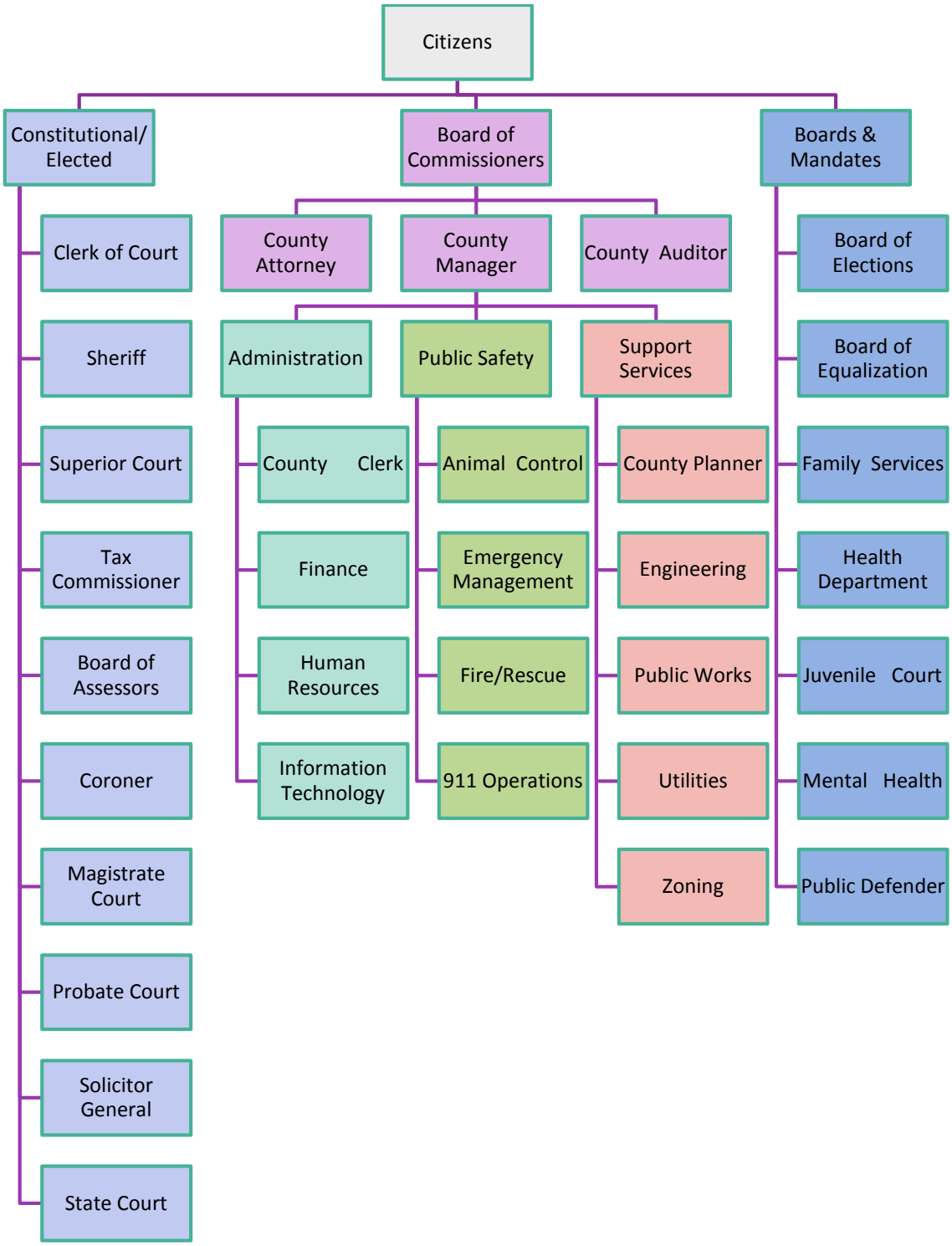
financing option, the project is of sufficient economic size and the issuance has been approved by the Board of Commissioners.

Refunding of Indebtedness –

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



ORGANIZATIONAL STRUCTURE:



PERSONNEL SUMMARY:

Department	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Commissioners	4	4	6	6	6	6	0.00%
County Clerk	3	3	3	3	3	3	0.00%
County Manager	3	3	3	3	3	2	(33.33)%
Board of Elections	14	14	14	13	13	13	(7.14)%
Finance	6	6	6	6	6	7	16.67%
Human Resources	4	4	4	4	4	4	0.00%
Information Technology	7	7	7	7	9	7	0.00%
Tax Commissioner	21	21	21	21	23	21	0.00%
Board of Assessors	24	23	24	24	26	24	0.00%
Public Works	98	98	98	90	90	90	(8.16)%
County Engineer	7	7	7	7	8	7	0.00%
Superior Court	15	15	15	15	15	15	0.00%
Community Service	-	1	1	1	2	1	0.00%
Clerk of Court	18	19	19	19	19	19	0.00%
State Court	4	4	4	4	7	4	0.00%
Solicitor	8	8	8	8	8	8	0.00%
Magistrate Court	11	11	11	11	12	11	0.00%
Probate Court	5	5	6	6	6	6	0.00%
Juvenile Court	2	2	2	2	2	2	0.00%
Sheriff	243	243	243	243	243	243	0.00%
Animal Control	12	11	11	11	13	11	0.00%
Emergency Management	1	1	1	1	1	1	0.00%
Coroner	2	2	2	2	2	2	0.00%
Alternative Dispute Resolution	2	2	2	2	2	2	0.00%
911 Center	38	38	38	38	41	38	0.00%
Fire/Rescue	19	19	19	20	23	20	5.26%
County Planner	2	2	2	2	2	2	0.00%
Zoning	3	3	3	3	3	3	0.00%
Water/Sewer	19	19	19	19	19	19	0.00%

- *During fiscal year 2013, Lowndes County entered into an exclusive agreement with Advanced Disposal Services to provide curbside pickup. The full time employees of the Sanitation division that stayed were absorbed into other divisions. Part time employees were eliminated.*
- *The majority of shifts other than those related to Sanitation were positions that were swapped out for another.*

FINANCIAL SUMMARY:

($1,000)	Governmental Types			Business Type				
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service	Total FY 2014	Total FY 2013	Total FY 2012
Revenues								
Taxes	40,560.5	3,685.0	10,500.0	-	-	54.745.5	59,596.9	60,103.1
Licenses & Permits	4.0	120.5	-	-	-	124.5	99.3	129.4
Intergovernmental	229.0	1,259.8	-	-	-	1,488.8	3,682.7	3,549.4
Charges for Service	3,630.3	1,949.0	-	4,872.0	5,679.8	16,131.1	16,264.9	16,924.3
Fines & Forfeitures	1,725.0	1,924.5	-	-	-	3,649.5	2,196.8	3,372.2
Investment	6.5	-	7.5	-	-	14.0	24.5	14.1
Miscellaneous	12.0	325.0	-	484.0	2,760.1	3,581.1	4,029.9	4,492.8
Total Revenues:	46,167.3	9,263.8	10,507.5	5,356.0	8,439.9	79,734.5	85,895.1	88,585.3
Expenditures/Expenses								
General Government	10,848.4	1,026.7	-	580.4	5,203.9	17,659.4	16,100.0	15,838.9
Judicial	5,065.7	437.3	-	-	-	5,503.0	5,593.2	5,506.4
Public Safety	17,742.3	6,937.4	-	-	-	24,679.7	24,983.1	26,650.1
Public Works	4,432.0	104.9	15,950.0	3,927.0	3,392.0	27,725.8	34,455.9	35,709.1
Health & Welfare	670.5	180.0	-	-	-	850.5	859.9	946.1
Culture & Recreations	4,502.5	-	-	-	-	4,502.5	1,000.0	1,000.0
Housing & Development	3,045.0	998.6	-	-	-	4,043.6	1,050.7	1,046.7
Total Expenditures/Expenses	46,226.4	9,864.8	15,950.0	4,507.4	8,595.9	84,964.5	84,042.8	86,697.3
Excess (Deficit) of Revenues Over Expenditures/Expenses	(59.1)	(421.0)	(5,442.5)	848.6	(156.0)	(5,230.0)	1,852.2	1,888.0
Non-Operating								
Water/Sewer	-	-	-	(437.5)	-	(437.5)	(1,253.3)	(339.9)
Landfill	-	-	-	345.0	-	345.0	435.7	411.1
Fleet Manager	-	-	-	-	(2.9)	(2.9)	(3.3)	(7.2)
Operating Transfers								
Transfers In	889.0	998.1	-	-	-	1,887.1	2,145.9	3,249.8
Transfers Out	(829.9)	(603.2)	-	(454.0)	-	(1,887.1)	(2,145.9)	(3,249.8)
Excess (Deficit) of Revenues and Transfers In over Expenditures, Expenses and Transfers Out	-	(26,118)	(5,442.5)	302.1	(158.9)	(5,325.4)	1,031.3	1,952.0

REVENUES BY FUND AND SOURCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
General Fund							
Taxes	34,211.4	34,510.4	41,105.0	34,616.7	41,105.0	40,560.5	(1.32)%
Licenses & Permits	2.2	8.1	4.0	1.8	4.0	4.0	0.00%
Intergovernmental	228.6	235.3	230.9	258.0	230.9	229.0	(0.81)%
Charges for Service	4,109.5	4,188.9	3,899.6	3,791.5	3,899.6	3,630.3	(6.91)%
Fines & Forfeitures	1,564.5	1,901.1	1,700.0	1,496.6	1,700.0	1,725.0	1.47%
Investment Income	5.6	2.5	5.0	8.1	5.0	6.5	30.00%
Miscellaneous	115.1	212.0	10.0	82.3	10.0	12.0	20.00%
Transfers In	627.3	1,325.8	714.0	714.0	714.0	889.0	24.51%
Total General Funds	40,774.1	42,384.2	47,668.5	40,968.9	47,668.5	47,056.3	(1.28)%
Keep Lowndes Valdosta Beautiful							
Transfers In	4.2	-	-	-	-	-	0.00%
Total KLVB	4.2	-	-	-	-	-	0.00%
Commissary							
Charges for Service	359.4	352.3	350.0	296.5	350.0	325.0	(7.14)%
Fines & Forfeitures	1.1	1.6	2.0	1.4	2.0	1.5	(25.00)%
Miscellaneous	343.9	397.6	350.0	374.1	350.0	300.0	(14.29)%
Total Commissary	704.4	751.5	702.0	672.0	702.0	626.5	(10.75)%
Drug Seizures							
Fines & Forfeitures	379.5	525.1	1,000.0	-	1,000.0	1,000.0	0.00%
Investment Income	12.2	5.5	-	-	-	-	0.00%
Total Drug Seizures	391.8	530.6	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Tax							
Taxes	274.9	273.7	260.0	272.6	260.0	225.0	(13.46)%
Transfers In	-	142.7	133.2	125.0	133.2	168.2	26.27%
Total Accommodation Tax	274.9	416.4	393.2	397.6	393.2	393.2	0.00%
Intergovernmental Grants							
Intergovernmental	2,850.5	2,163.8	94.1	1,553.0	94.1	544.1	478.43%
Transfers In	10.3	-	-	-	-	-	0.00%
Total Intergovernmental Grants	2,860.8	2,163.8	94.1	1,553.0	94.1	544.1	478.43%
Jail Operations							
Intergovernmental	-	30.2	-	-	-	-	0.00%
Fines & Forfeitures	520.9	508.1	525.0	420.5	525.0	510.0	(2.86)%
Total Jail Operations	520.9	538.3	525.0	420.5	525.0	510.0	(2.86)%
Drug Abuse Treatment							
Fines & Forfeitures	210.7	211.2	201.0	168.4	201.0	189.0	(5.97)%
Transfers In	195.0	245.0	-	-	-	-	0.00%
Total Drug Abuse Treatment	405.7	456.2	201.0	168.4	-	189.0	(5.97)%

REVENUES BY FUND AND SOURCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Emergency Communications							
Intergovernmental	541.4	516.1	604.1	492.4	604.1	621.3	2.84%
Charges for Service	1,765.2	1,753.2	1,600.0	1,614.9	1,600.0	1,600.0	0.00%
Miscellaneous	25.1	22.8	25.0	27.8	25.0	25.0	0.00%
Transfers In	537.9	1,042.8	879.0	879.0	879.0	829.9	(5.59)%
Total Emergency Communications	2,869.7	3,334.9	3,108.1	3,014.2	3,108.1	3,076.1	(1.03)%
Victim/Witness							
Intergovernmental	99.3	109.7	94.5	116.6	94.5	94.5	0.00%
Fines & Forfeitures	158.1	161.0	166.0	109.9	166.0	124.0	(25.30)%
Transfers In	144.0	-	-	-	-	-	0.00%
Total Victim/Witness	401.4	270.8	260.5	226.6	260.5	218.5	(16.12)%
Special Services							
Taxes	3,353.6	3,288.6	3,300.0	3,347.6	3,300.0	3,460.0	4.85%
Licenses & Permits	115.7	121.3	120.5	97.6	120.5	120.5	0.00%
Charges for Service	33.2	27.2	24.0	26.4	24.0	24.0	0.00%
Miscellaneous	1.6	0.5	-	-	-	-	0.00%
Transfer In	46.2	-	-	-	-	-	0.00%
Total Special Services	3,550.3	3,437.6	3,444.5	3,471.6	3,444.5	3,604.5	4.65%
Law Library							
Fines & Forfeitures	50.2	64.0	100.0	-	100.0	100.0	0.00%
Investment Income	1.8	0.4	-	-	-	-	0.00%
Total Law Library	52.0	64.3	100.0	-	100.0	100.0	0.00%
CDBG CHIP Grant							
Intergovernmental	121.7	52.4	-	-	-	-	0.00%
Total CDBG CHIP Grant	121.7	52.4	-	-	-	-	0.00%
SPLOST V							
Intergovernmental	-	142.9	-	-	-	-	0.00%
Investment Income	11.9	1.9	1.2	3.3	1.2	2.5	108.33%
Total SPLOST V	11.9	144.8	1.2	3.3	1.2	2.5	108.33%
Judicial/Admin/Jail							
Intergovernmental	205.1	298.9	-	40.6	-	-	0.00%
Investment Income	24.9	0.3	-	0.7	-	-	0.00%
Total Judicial/Admin/Jail	230.0	299.2	-	41.3	-	-	0.00%
SPLOST VI							
Taxes	21,709.1	22,030.4	21,000.0	21,359.9	21,000.0	10,500.0	(50.00)%
Intergovernmental	(3.2)	-	-	-	-	-	0.00%
Investment Income	5.4	3.6	5.0	12.4	5.0	5.0	0.00%
Total SPLOST VI	21,711.3	22,034.0	21,005.0	21,372.3	21,005.0	10,505.0	(49.99)%

REVENUES BY FUND AND SOURCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Public Roads (LMIG)							
Intergovernmental	-	-	-	747.0	-	-	0.00%
Total Public Roads (LMIG)	-	-	-	747.0	-	-	0.00%
CDBG The Haven							
Intergovernmental	5.0	-	-	495.0	-	-	0.00%
Total CDBG The Haven	5.0	-	-	495.0	-	-	0.00%
Water/Sewer							
Charges for Service	4,604.3	4,568.1	4,786.0	4,415.4	4,786.0	4,588.0	(4.14)%
Miscellaneous	677.3	645.2	524.0	503.5	524.0	484.0	(7.63)%
Transfers In	254.7	-	-	-	-	-	0.00%
Non-Operating	10.4	102.7	-	57.1	-	57.5	0.00%
Total Water/Sewer	5,546.7	5,316.1	5,310.0	4,976.0	5,310.0	5,129.5	(3.40)%
Landfill							
Miscellaneous	458.5	-	-	-	-	-	0.00%
Non-Operating	352.7	411.1	345.0	435.7	345.0	345.0	0.00%
Total Landfill	811.2	411.1	345.0	435.7	345.0	345.0	0.00%
Street Lighting Districts							
Charges for Service	191.3	211.1	284.0	243.0	284.0	284.0	0.00%
Transfers In	340.0	75.0	-	-	-	-	0.00%
Total Street Lighting Districts	531.3	286.1	284.0	243.0	284.0	284.0	0.00%
Sanitation							
Charges for Service	585.1	594.2	571.3	299.5	-	-	(100.00)%
Transfers In	435.0	418.5	361.2	427.9	-	-	(100.00)%
Total Sanitation	1,020.1	1,012.7	932.6	727.3	-	-	(100.00)%
Equipment Maintenance							
Charges for Service	339.6	435.0	475.0	486.9	475.0	487.0	2.52%
Total Equipment Maintenance	339.6	435.0	475.0	486.9	475.0	487.0	2.52%
Health Insurance							
Charges for Service	4,278.4	4,116.3	4,480.0	4,792.0	4,480.0	4,520.0	0.89%
Total Health Insurance	4,278.4	4,116.3	4,480.0	4,472.1	4,480.0	4,520.0	0.89%
Fleet Manager							
Charges for Service	52.8	-	150.0	-	150.0	147.8	(1.47)%
Miscellaneous	3,162.9	3,214.7	2,760.1	3,042.2	2,760.1	2,760.1	0.00%
Non-Operating	0.2	-	-	-	-	-	0.00%
Total Fleet Manager	3,215.9	3,214.7	2,910.1	3,042.2	2,910.1	2,907.9	(0.08)%
Workers Compensation							
Charges for Service	470.0	678.0	525.0	298.8	525.0	525.0	0.00%
Total Workers Compensation	470.0	678.0	525.0	298.8	525.0	525.0	0.00%

REVENUES BY FUND AND SOURCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
All Funds							
Taxes	59,548.9	60,103.1	65,665.0	59,596.9	65,665.0	54,745.5	(16.63)%
Licenses and Permits	117.9	129.4	124.5	99.3	124.5	124.5	0.00%
Intergovernmental	4,048.6	3,549.4	1,023.5	3,682.7	1,023.5	1,488.8	45.46%
Charges for Service	16,698.8	16,924.3	17,144.9	16,264.9	16,573.6	16,131.1	(5.91)%
Fines and Forfeitures	2,884.9	3,372.2	3,694.0	2,196.8	3,694.0	3,649.5	(1.20)%
Investment Income	61.9	14.1	11.2	24.5	11.2	14.0	25.00%
Miscellaneous	4,784.3	4,492.8	3,669.1	4,029.9	3,669.1	3,581.1	(2.40)%
Transfers In	2,594.6	3,249.8	2,087.5	2,145.9	1,726.3	1,887.1	(9.60)%
Non-Operating Revenues	363.3	513.8	345.0	492.9	345.0	402.5	16.67%
Total All Funds	91,103.3	92,348.9	93,764.8	88,533.8	92,832.2	82,024.1	(12.52)%

REVENUE CHARTS:

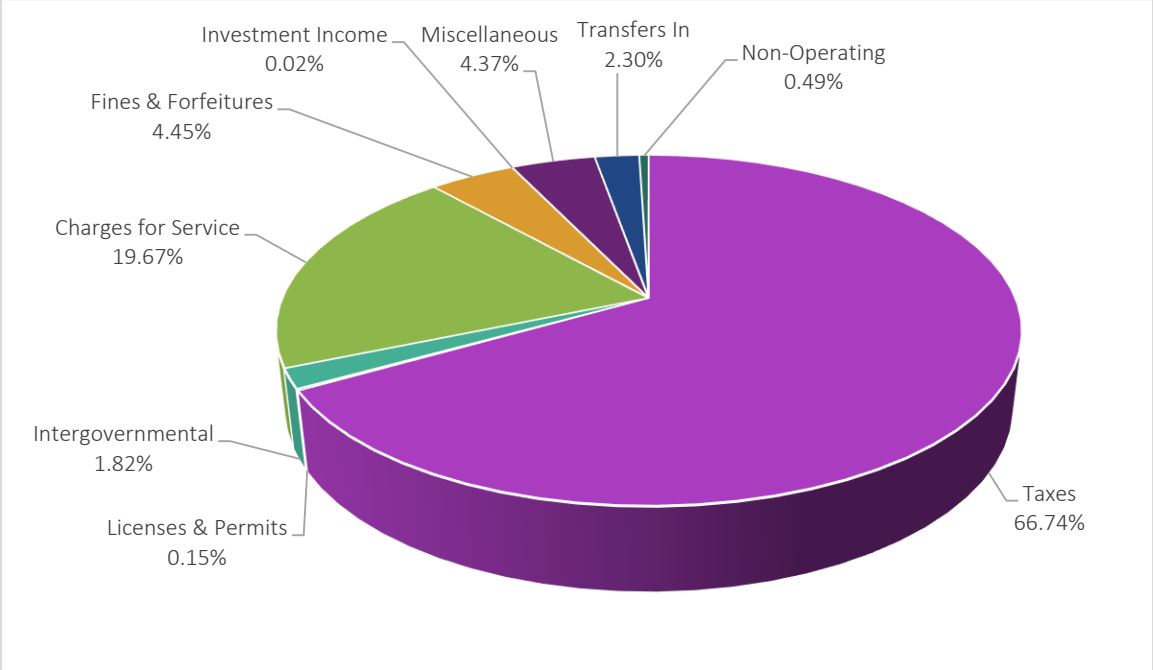


Figure 5 All Funds - Revenues by Type

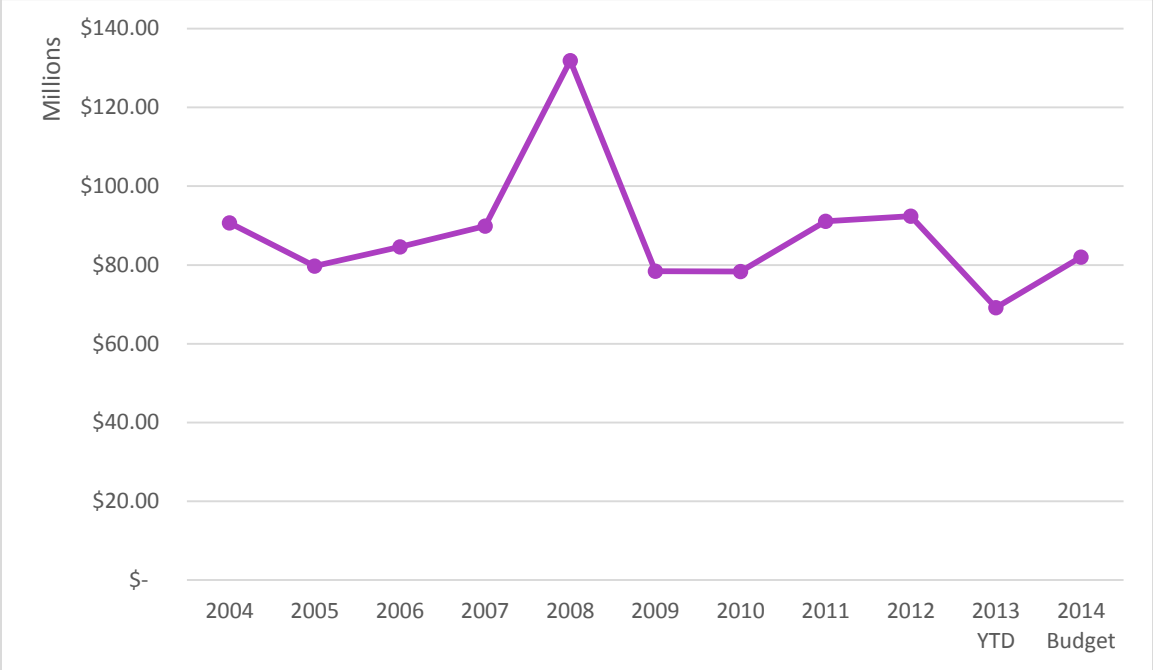


Figure 6 All Funds - Revenue History

REVENUE SOURCES AND ASSUMPTIONS:

Taxes:

- Property Tax: In prior years, the Budget Committee used a growth factor of 3.00% to 3.50% for property taxes. Since 2011, the growth factor used has been 0.00%. The County enjoyed several years of growth from new construction, however, the economy significantly impacted that. Additionally, in 2009, the General Assembly froze assessments at 2008 levels for three years. While the freeze has been lifted, growth has not picked up and some properties have actually had their values lowered. Additionally complicating the issues for fiscal year 2014 is the tax reform passed in 2012. Although the State says the changes will be revenue neutral, any impact is unknown at this time.

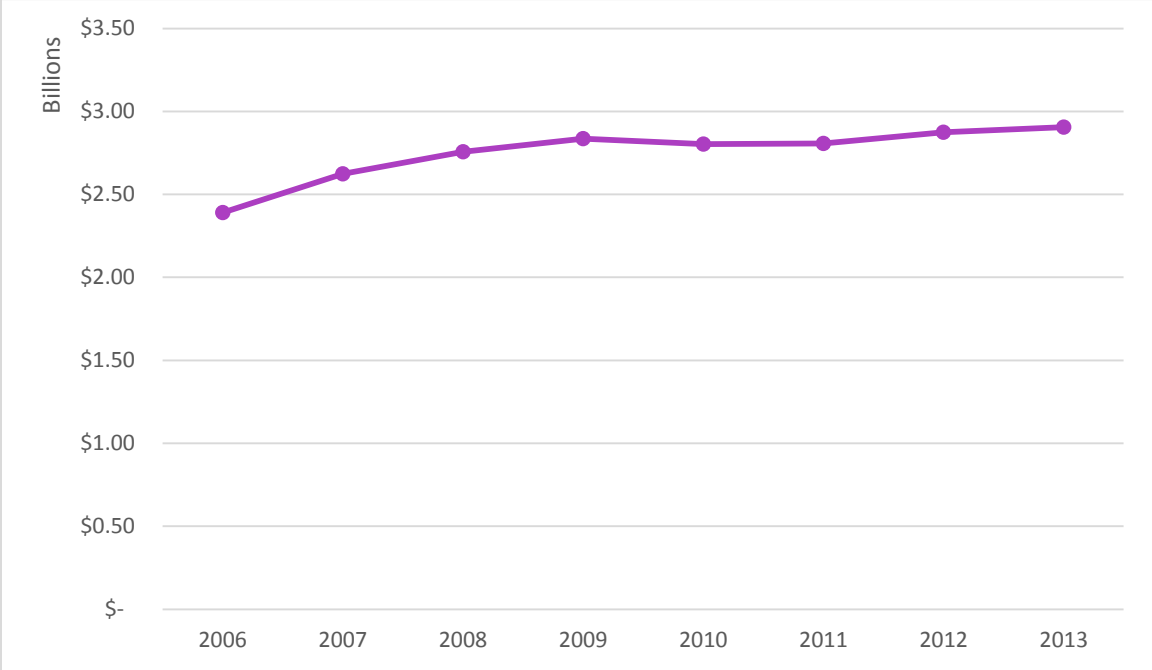


Figure 7 Digest History

REVENUE SOURCES AND ASSUMPTIONS:

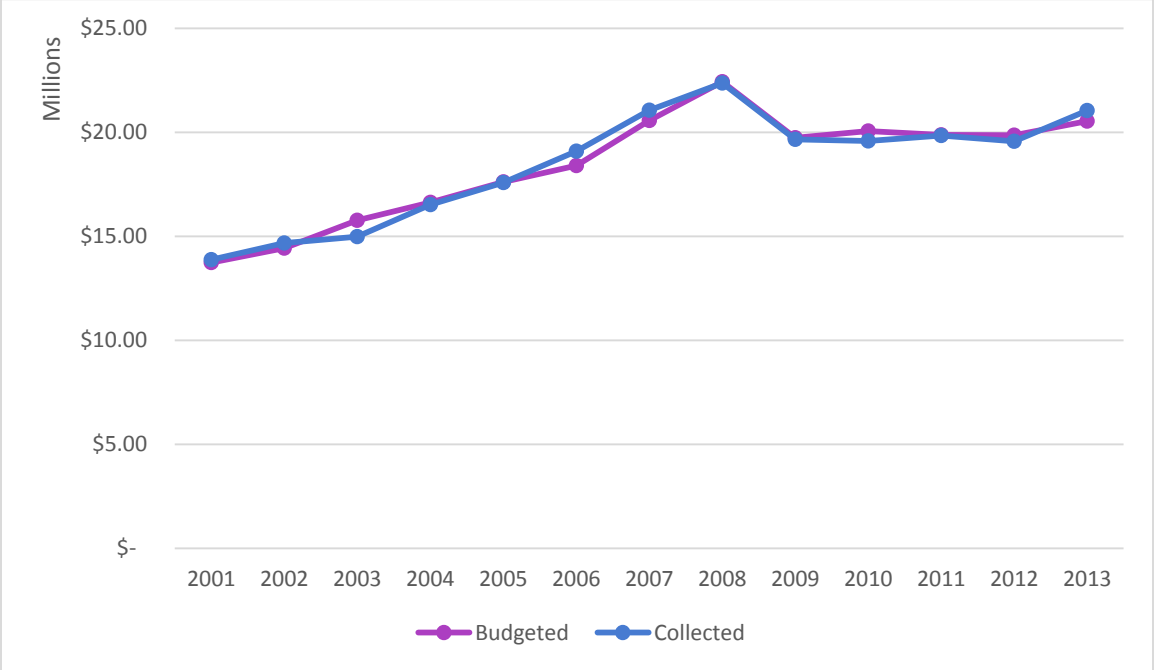


Figure 8 Tax Collection History

Fiscal Year	Total Taxable Assessed Value	Taxes Levied	Collected within Levy Year	Total Collection
2000	$1,723,000,300	$14,064,701	93.81%	99.99%
2001	$1,787,685,163	$14,288,707	97.08%	100.00%
2002	$1,831,102,771	$15,137,872	96.95%	99.99%
2003	$1,960,174,441	$15,769,194	95.02%	99.98%
2004	$2,015,862,650	$17,001,737	97.21%	99.99%
2005	$2,200,698,338	$17,860,543	98.46%	99.86%
2006	$2,390,770,104	$20,047,190	97.57%	100.00%
2007	$2,623,344,025	$21,182,233	97.07%	99.98%
2008	$2,756,750,409	$22,967,377	97.81%	99.94%
2009	$2,835,842,042	$20,151,846	96.80%	99.48%
2010	$2,802,662,984	$20,692,666	96.37%	98.03%
2011	$2,807,442,450	$20,450,742	96.11%	98.78%
2012	$2,873,318,758	$20,483,589	96.15%	96.15%

REVENUE SOURCES AND ASSUMPTIONS:

- 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. A current agreement has not be reached at this time. All sales tax revenues were impacted significantly with the turn in the economy.

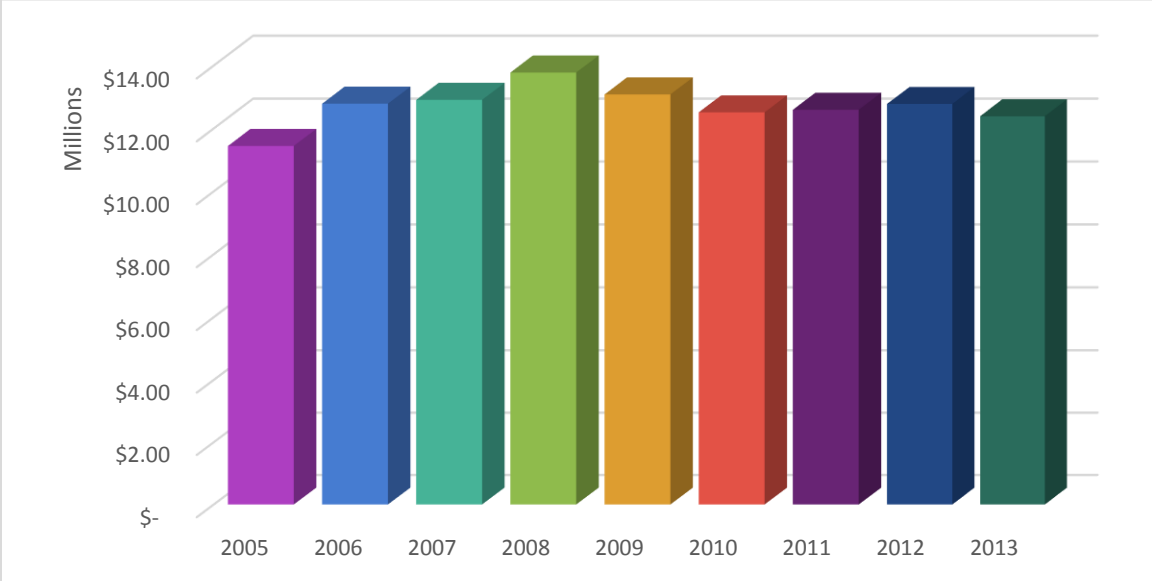


Figure 9 Local Option Sales Tax Collection History

- 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 municipality based on the referendum. Lowndes County uses historical growth trends to budget for SPLOST revenues. As with other taxes, the economy had a significant impact on collections.

REVENUE SOURCES AND ASSUMPTIONS:

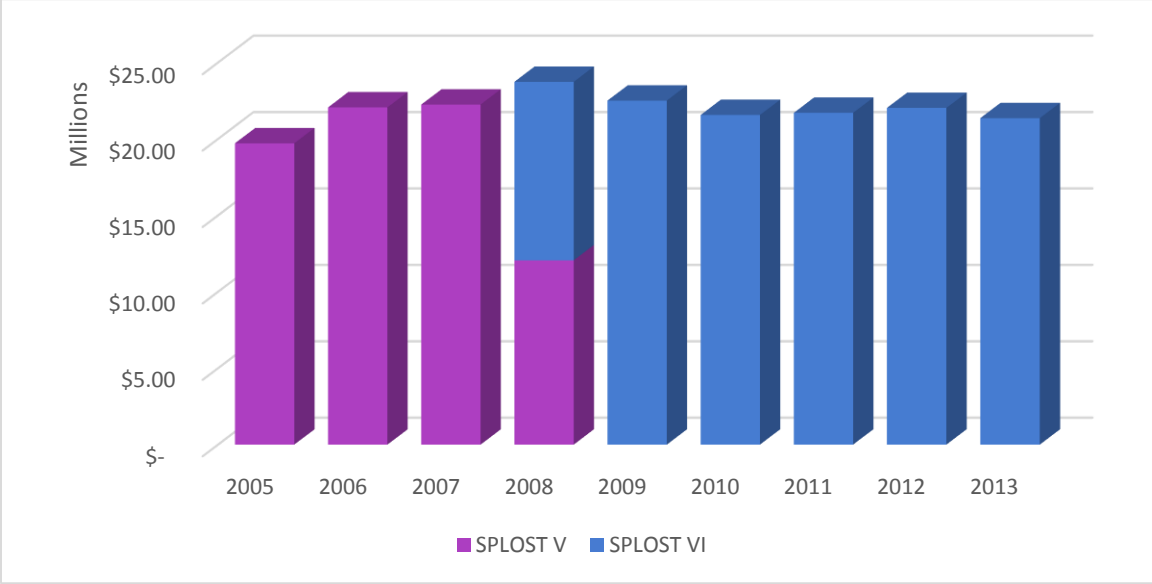


Figure 10 Special Purpose Local Option Sales Tax Collection History

- Sales Tax Allocations:



LOST – Property Tax Relief



EdSPLOST – Capital Improvement



SPLOST – Capital Improvement



State of Georgia

REVENUE SOURCES AND ASSUMPTIONS:

- 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 all unincorporated only revenues and services.

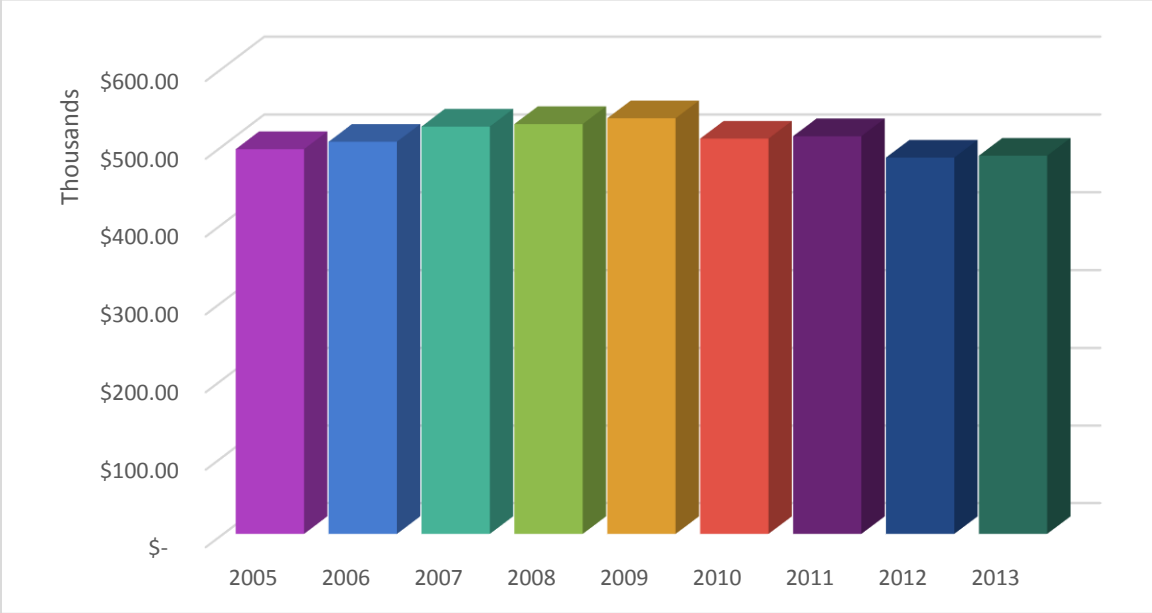


Figure 11 Alcoholic Beverage Tax History

- Occupational Tax: This tax, commonly referred to by citizens as a business license, is for the registration of businesses in the unincorporated areas of Lowndes County and is based on profitability ratios and gross receipts. Registrations are valid from June 1 through May 31 of each year. This item is budgeted based on historical trends. Prior to 2010 Occupational Taxes were budgeted in the General Fund but were moved to the Special Services Fund afterwards.

REVENUE SOURCES AND ASSUMPTIONS:

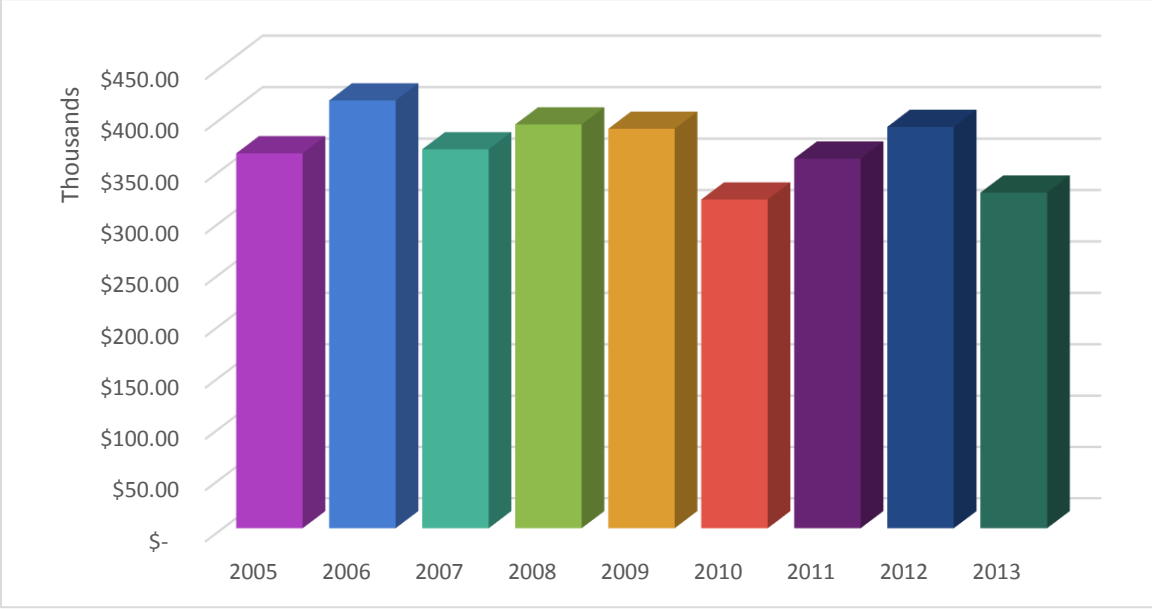


Figure 12 Occupational Tax History

- Franchise Tax: This tax is imposed on cable operators in unincorporated Lowndes County which provide services under a franchise agreement. The tax is budgeted using historical data with any rate adjustments taken into account. It was previously budgeted under the General Fund.

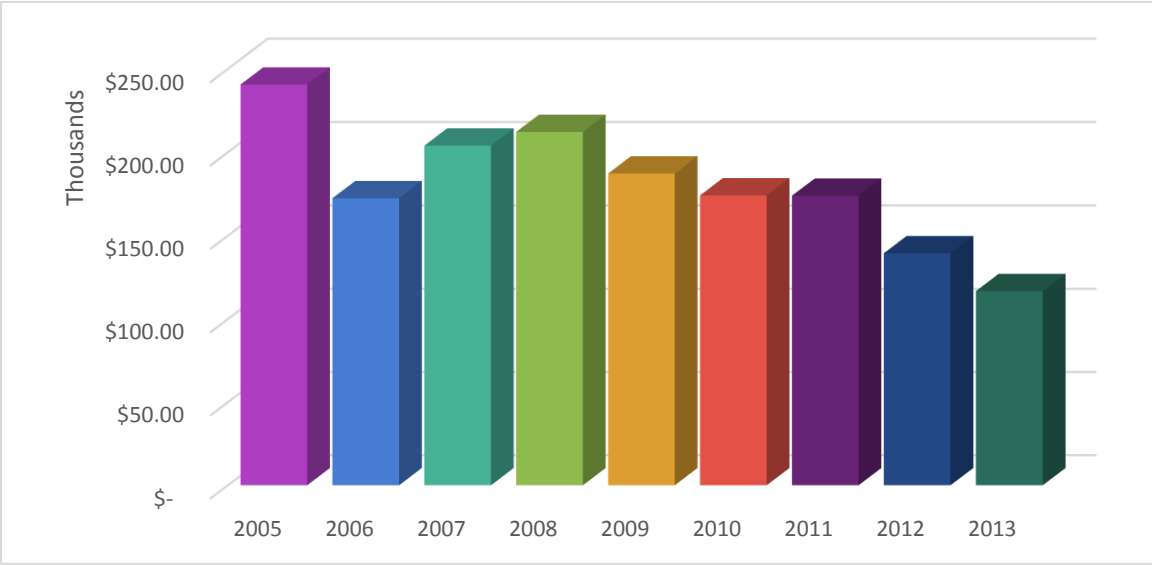


Figure 13 Franchise Tax History

REVENUE SOURCES AND ASSUMPTIONS:

- Insurance Premium Tax: This tax is based on the gross direct premium of insurance sold and is returned to the County from the Georgia Department of Revenue. The budget for this tax is based on historical trends. The tax is used to fund fire services.

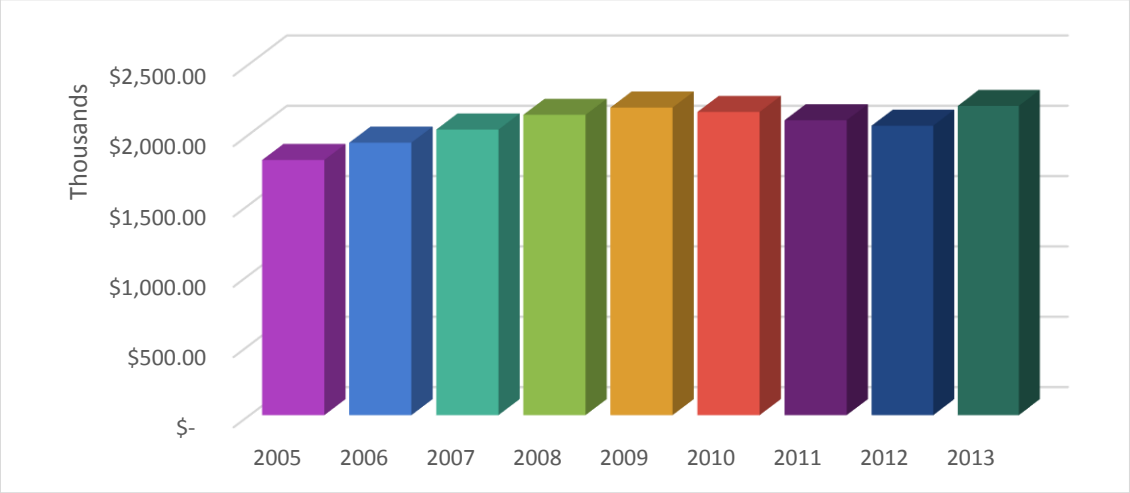


Figure 14 Insurance Premium Tax History

- Accommodation Excise Tax: This 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. Lowndes County collected this tax county-wide for many years but in January 2008, the City of Valdosta began collecting their portion.

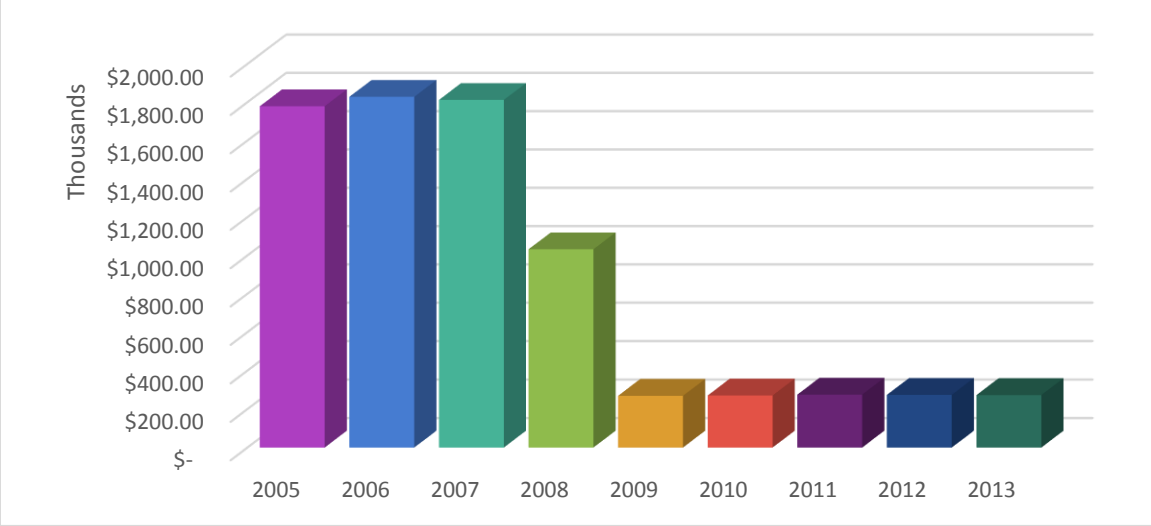


Figure 15 Accommodation Excise Tax History

REVENUE SOURCES AND ASSUMPTIONS:

Licenses and Permits:

- Alcoholic Beverage: Lowndes County requires that businesses engaging in the sale of alcoholic beverages purchase a license annually. The budget for this line is based on current active licenses and the fee structure in effect. This was previously accounted for in the General Fund.

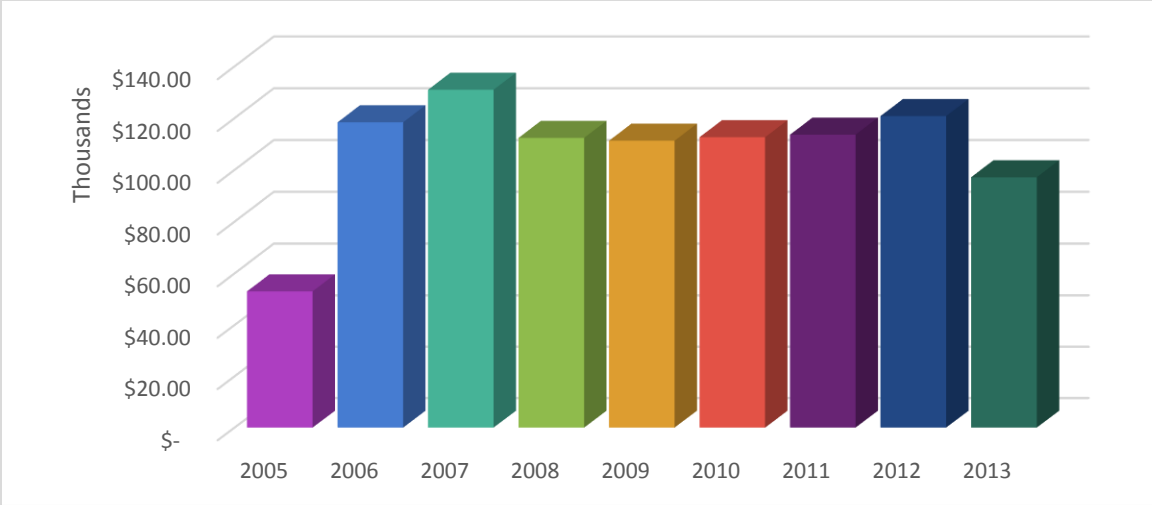


Figure 16 Alcoholic Beverage License History

Intergovernmental:

- Other Government – ADR: Lowndes County, through an agreement with Superior Court, processes the payroll for Alternative Dispute Resolution. This line item represents the offsetting revenue reimbursed from ADR.

- Public Safety Radio System: The Public Safety Radio System is the County's 800 MHz radio communications for emergency and related support services. Several municipalities and other agencies are also part of the system. Each user pays a share of the recurring costs annually depending on the type 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 from other governments are based on historical data.

REVENUE SOURCES AND ASSUMPTIONS:

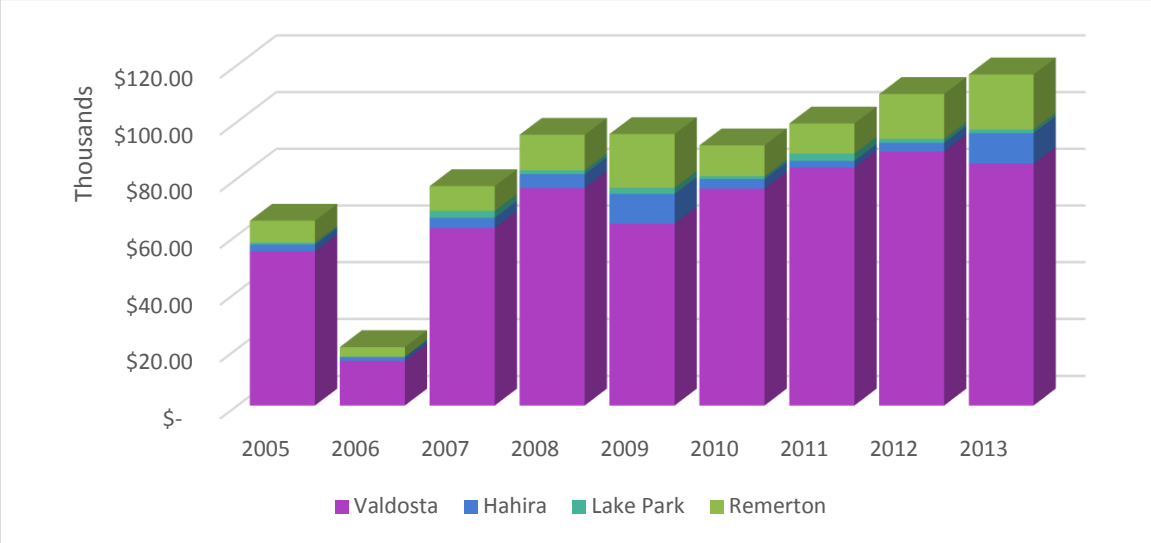


Figure 17 Victim/Witness - Other Governments

Charges for Service:

- Prisoner Housing: The Lowndes County jail houses inmates from Lowndes County as well as municipalities, surrounding counties and the State. Each government contracts with the Sheriff at a rate specified by the Sheriff. Budget are based on historical data using population estimates and current rates.

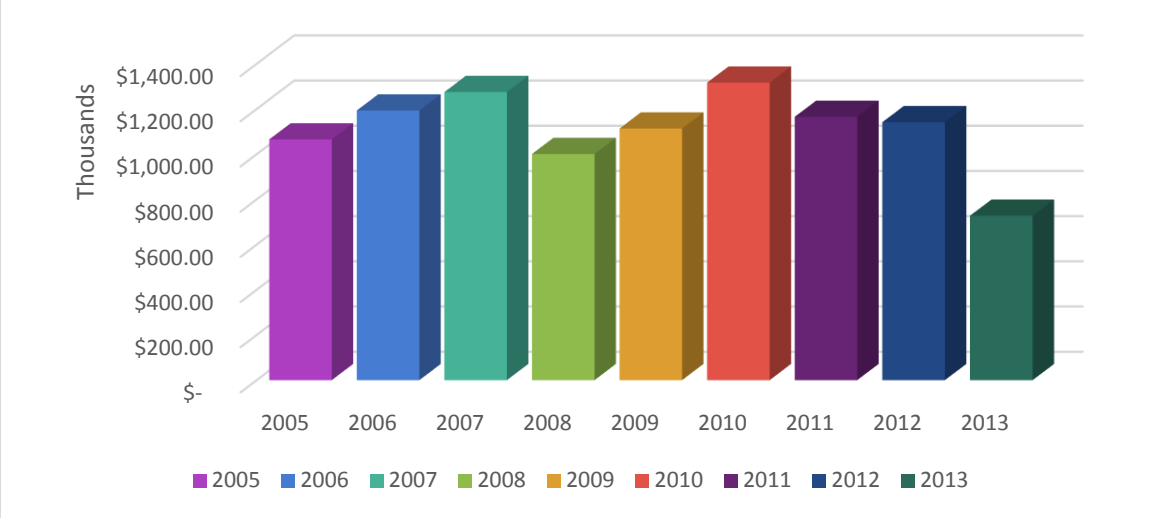


Figure 18 Prisoner Housing History

REVENUE SOURCES AND ASSUMPTIONS:

- Board of Elections: Board of Election fees are primarily reimbursements for election costs by municipalities or the school systems or for 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 various filings in their offices. Each line is budgeted on historical trends. Of note, the Probate Court has traditionally not held its own bank accounts for court business and runs all transactions through the General Fund. Beginning in fiscal year 2014, they have opened their own account and will only be submitting to the County the portion due.

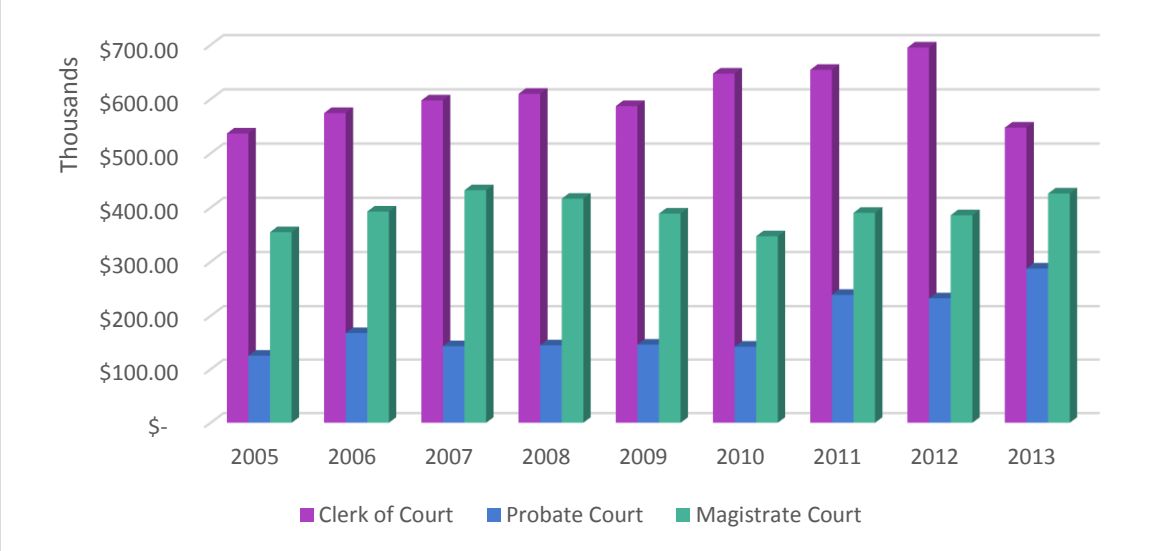


Figure 19 Court Fines History

- Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the associated treatment and housing of animals brought into the shelter. In budgeting this time, historical trends are used with adjustments for rate structure and estimated populations.

REVENUE SOURCES AND ASSUMPTIONS:

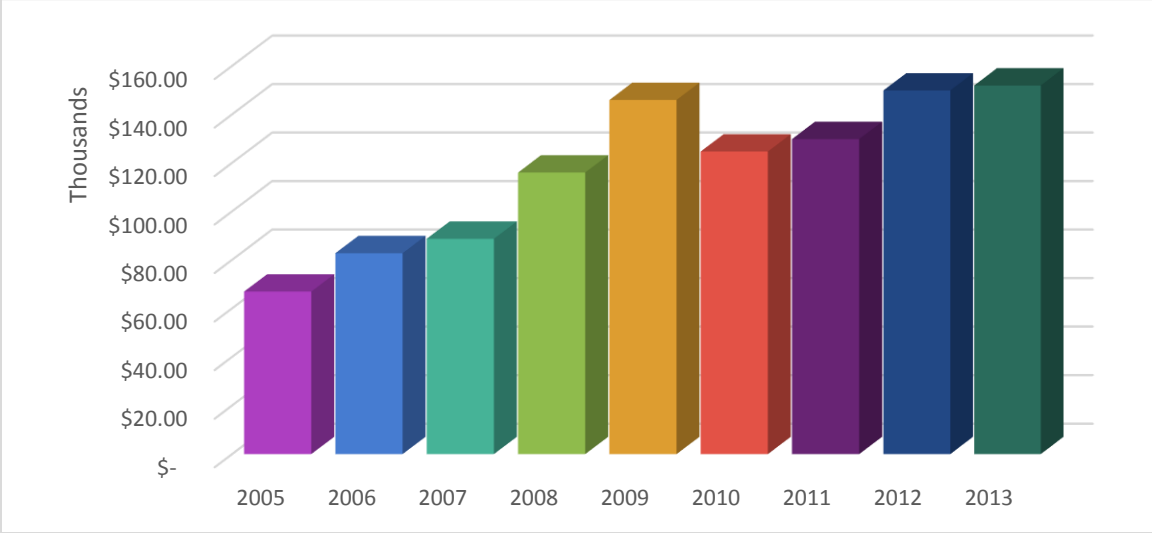


Figure 20 Animal Shelter Fee History

- LCSO – Jail Inmate Fees, Bond Fees, Investigations, Sheriff Fees, Credit Card Fees, Fingerprint Fees, Vehicle Usage and Other: These fees are collected by the Lowndes County Sheriff's Office and remitted to the County monthly. Fees are collected for various services provided, tracked separately and remitted by type. Fees are budgeted based on historical data.

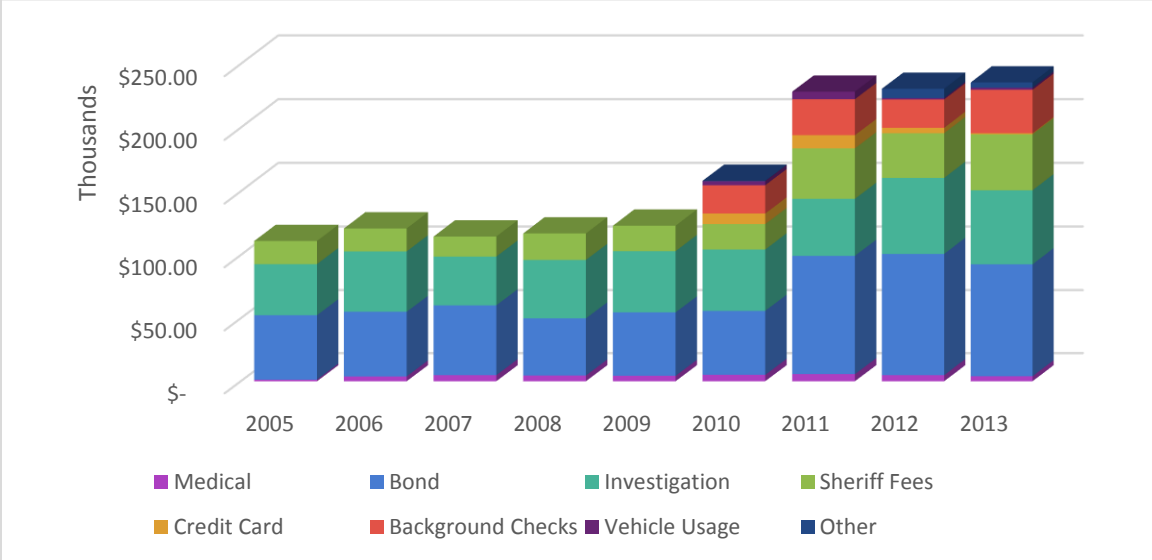


Figure 21 Sheriff's Fee History

REVENUE SOURCES AND ASSUMPTIONS:

- Culvert Fees: The Public Works Department installs culverts for citizens in the unincorporated area at cost. Fees were adjusted significantly a few years ago to cover the costs. Based on the slowdown in housing, this line has also seen a decline in past years.

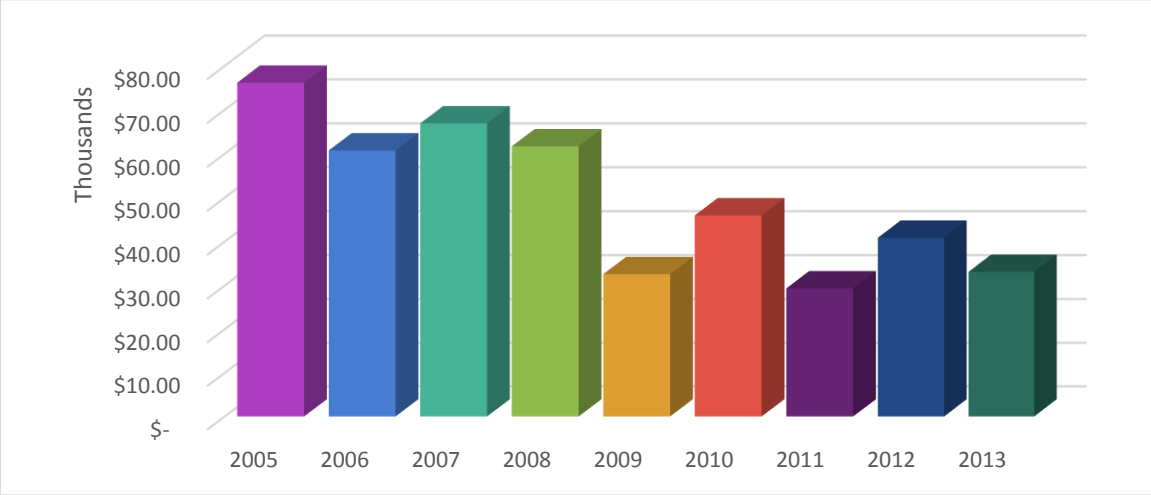


Figure 22 Culvert Fee History

- Commissary Fees: Commissary fees are collected from inmates for the 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 data.

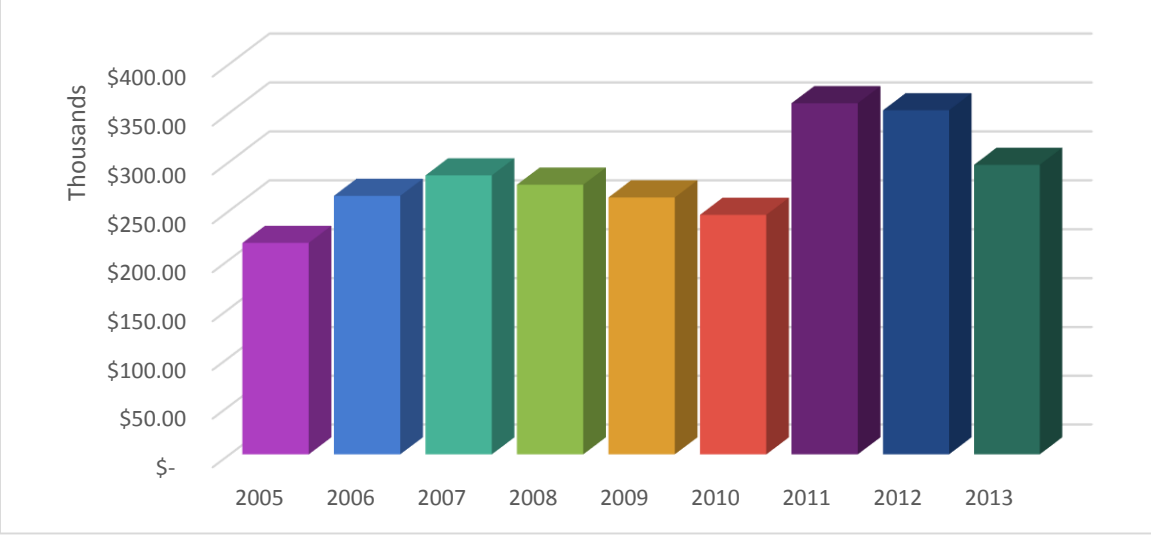


Figure 23 Commissary Fee History

REVENUE SOURCES AND ASSUMPTIONS:

- 911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services provided in Lowndes County. The current surcharge if $1.50 per line. 911 surcharges are based on historical data. There has been a trend of declining surcharges as more people move to cellular only and remove their landlines.

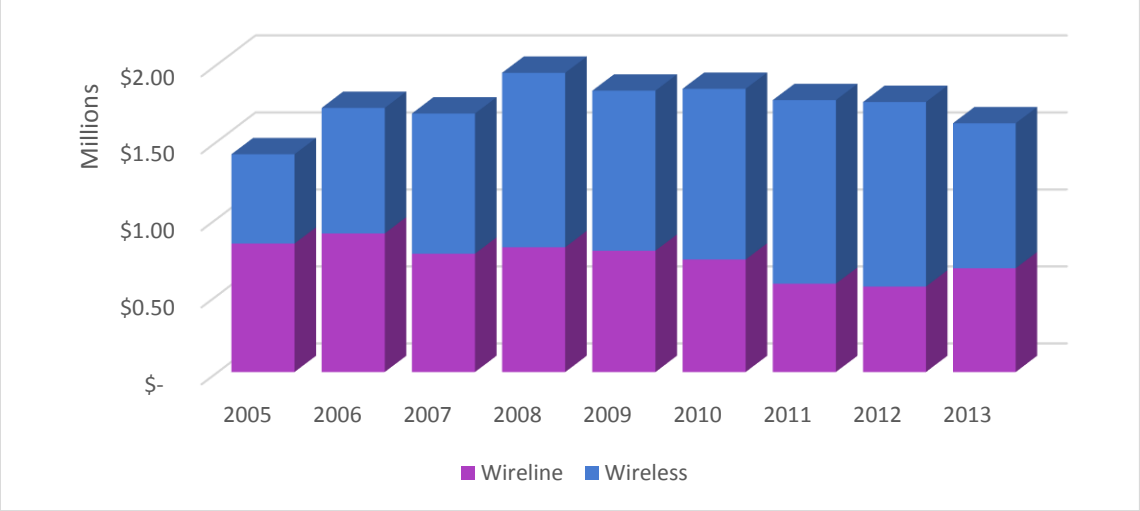


Figure 24 911 Surcharge History

- Zoning Fees: The Lowndes County Unified Development Code (ULDC) defines land use in the unincorporated areas. Property owners from time to time may request changes in that use. They meet with the Technical Review Committee (TRC) before going to the Greater Lowndes Planning Commission (GLCP) and eventually the Board of Commissioners who vote on the request. Prior to fiscal year 2007, Zoning was a joint service with the City of Valdosta, who accounted for Zoning as part of an enterprise fund.

- Water/Sewer User Fees: Water and sewer customers are charged monthly for use of Lowndes County utilities based on their consumption. The County has an automatic one percent annual increase in its rate structure. That rate structure and anticipated customer base and usage determine the annual budget.

REVENUE SOURCES AND ASSUMPTIONS:

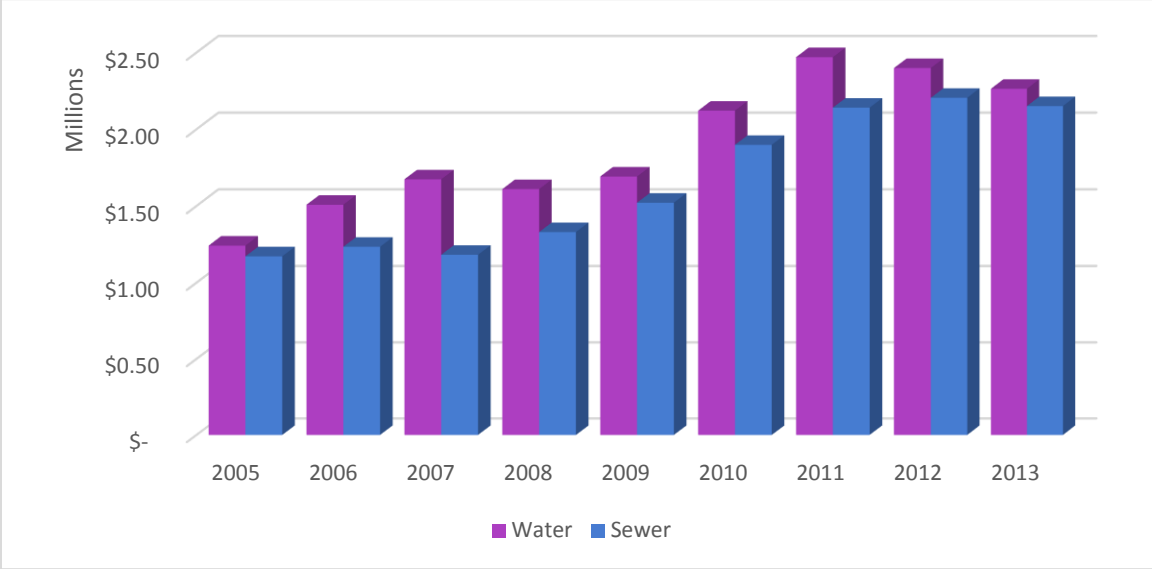


Figure 25 Water and Sewer Fee History

- Motor Services: The County Maintenance Shop provides fuel, and vehicle maintenance for all County vehicles and equipment as well as some other municipalities and authorities. In exchange for those services, a user charge based on historical costs is assessed to cover operation of the Shop.

- Rent: Lowndes County collects rental revenues from a number of properties. The Human Resource Building, Old Administration Building and Leila Ellis are all rented based on square footage utilized and based on costs. Facilities such as the 4H Camp and Civic Center are rented for events. In the Fleet Manager Fund, the rent represents the amounts collected from each division with vehicles and equipment for the estimated maintenance costs for the year.

REVENUE SOURCES AND ASSUMPTIONS:

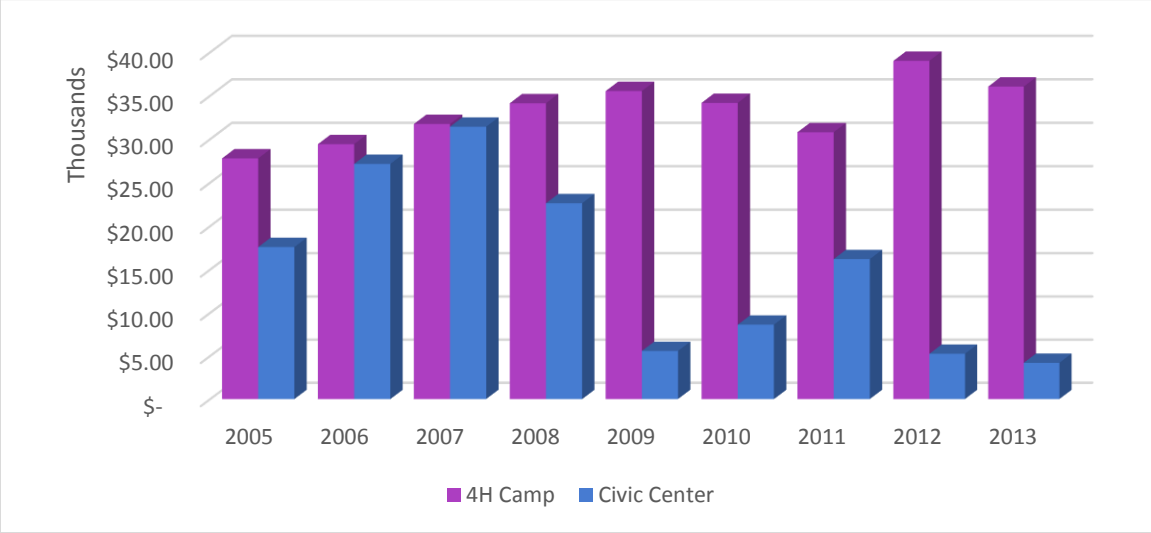


Figure 26 Rental Income History

Fines and Forfeitures:

- Fines and Forfeitures: Lowndes County receives monies from fines and forfeitures from the various courts. Although a majority of these fines 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 recent years. Forfeitures are accounted for in the Drug Seizure Fund which is maintained by the Sheriff's Office.

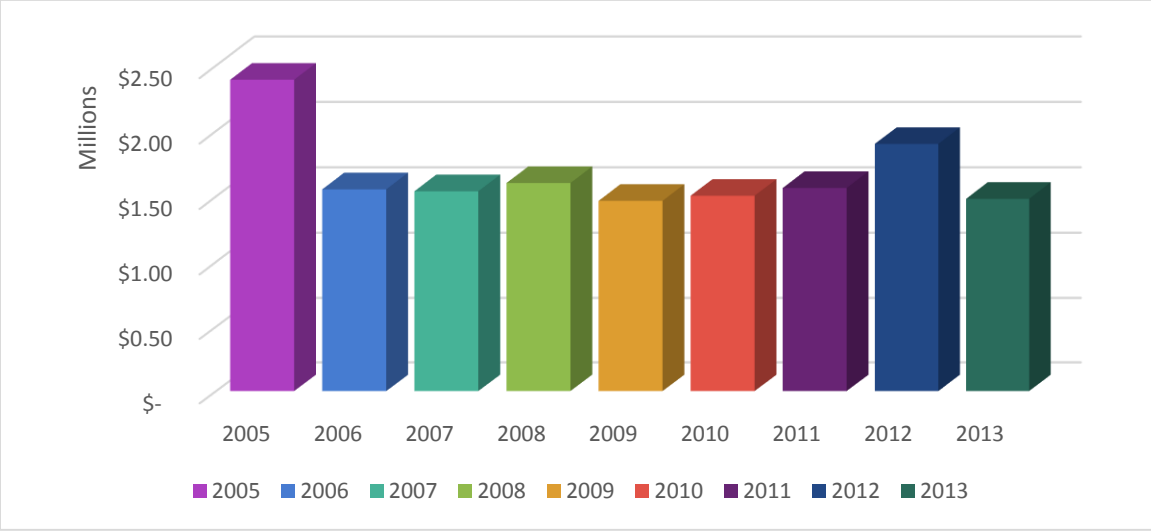


Figure 27 Fines Revenue History

REVENUE SOURCES AND ASSUMPTIONS:

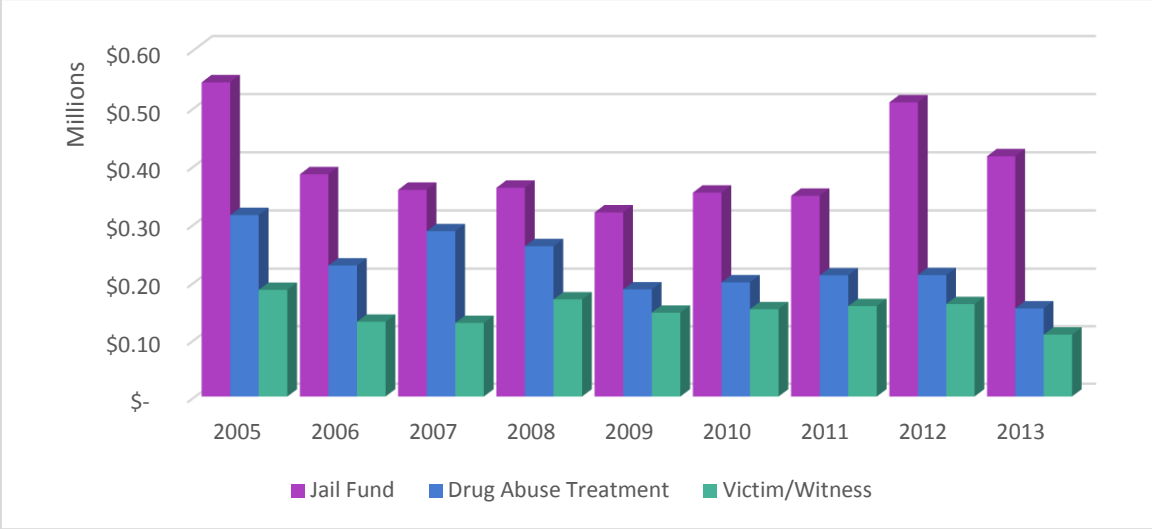


Figure 28 Fine Revenue History - Other Funds

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 current agreement between the parties.

- Surplus Sales: From time to time, the County may have assets to declare surplus and sell. Budgeting for this item is dependent on the current fleet and condition. The County utilizes an online auction for most items. However, in recent years, with replacements being spread out, there have been less items to sell.

EXPENDITURES BY FUND AND TYPE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
General Fund							
General Government	10,543.1	10,665.9	10,942.2	10,643.4	12,548.5	10,848.4	(0.86)%
Judicial	4,882.9	4,992.8	5,135.3	5,203.0	5,591.3	5,065.7	(1.36)%
Public Safety	18,129.3	19,389.1	18,360.8	19,082.0	19,030.6	17,742.3	(3.37)%
Public Works	4,437.9	4,217,5	4,135.7	4,489.3	4,538.6	4,352.0	5.23%
Health & Welfare	697.2	696.7	675.4	679.9	691.8	670.5	(0.72)%
Culture & Recreation	1,000.0	1,000.0	4,500.0	1,000.0	4,500.0	4,502.5	0.06%
Housing & Development	104.6	71.0	3,040.0	48.9	3,045.0	3,045.0	0.16%
Transfers Out	876.9	1,287.8	879.0	879.0	879.0	829.9	(5.59)%
Total General Fund	40,581.8	42,320,8	47,668.5	42,025.6	50,824.9	47,056.3	(1.28)%
Keep Lowndes Valdosta Beautiful							
Housing & Development	40.3	-	-	-	-	-	0.00%
Transfers Out	46.2	-	-	-	-	-	0.00%
Total KLVB	86.5	-	-	-	-	-	0.00%
Commissary							
Public Safety	582.3	671.8	588.1	656.3	681.6	624.9	6.26%
Total Commissary	582.3	671.8	588.1	656.3	681.6	624.9	6.26%
Drug Seizures							
Public Safety	592.6	642.9	1,000.0	-	1,000.0	1,000.0	0.00%
Total Drug Seizures	592.6	642.9	1,000.0	-	1,000.0	1,000.0	0.00%
Accommodation Tax							
Housing & Development	267.8	398.7	393.2	398.3	393.2	393.2	0.00%
Total Accommodation Tax	267.8	398.7	393.2	398.3	393.2	393.2	0.00%
Intergovernmental Grants							
General Government	-	-	-	-	-	450.0	100.00%
Judicial	157.6	204.9	94.1	156.8	94.1	94.1	0.00%
Public Safety	314.1	548.4	-	127.7	-	-	0.00%
Public Works	2,338.5	1,398.6	-	1,248.5	-	-	0.00%
Health & Welfare	23.3	12.0	-	-	-	-	0.00%
Housing & Development	27.3	-	-	-	-	-	0.00%
Total Intergovernmental Grants	2,860.8	2,163.8	94.1	1,533.0	94.1	544.1	478.43%
Jail Operations							
Public Safety	522.5	512.9	441.7	460.1	469.7	660.2	49.45%
Total Jail Operations	522.5	512.9	441.7	460.1	469.7	660.2	49.45%
Drug Abuse Treatment							
Health & Welfare	198.4	185.0	180.0	180.0	180.0	180.0	0.00%
Total Drug Abuse Treatment	198.4	185.0	180.0	180.0	180.0	180.0	0.00%

EXPENDITURES BY FUND AND TYPE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Emergency Communications							
Public Safety	2,621.4	2,885.1	2,948.1	2,835.3	3,244.0	2,870.6	(2.63)%
Transfers Out	130.0	155.6	160.0	160.0	160.0	160.0	0.00%
Total Emergency Communications	2,751.4	3,040.8	3,108.1	2,995.3	3,404.0	3,076.1	(1.03)%
Victim/Witness							
Judicial	232.3	238.2	230.8	233.3	244.8	243.2	5.37%
Total Victim/Witness	232.3	238.2	230.8	233.3	244.8	243.2	5.37%
Special Services							
General Government	356.4	281.0	470.5	525.2	474.9	531.2	12.88%
Public Safety	1,790.2	2,000.0	1,768.5	1,821.7	2,200.1	1,781.7	0.75%
Public Works	102.2	114.4	96.4	112.3	104.9	104.9	8.86%
Housing & Development	680.3	577.0	566.2	603.5	625.0	605.3	6.92%
Transfers Out	512.4	435.7	353.2	345.0	353.2	443.2	25.48%
Total Special Services	3,441.6	3,407.9	3,254.7	3,407.7	3,758.1	3,466.3	6.50%
Law Library							
Judicial	103.9	70.5	100.0	-	-	100.0	0.00%
Total Law Library	103.9	70.5	100.0	-	-	100.0	0.00%
CDBG CHIP Grant							
Health & Welfare	121.7	52.4	-	-	-	-	0.00%
Total CDBG CHIP Grant	121.7	52.4	-	-	-	-	0.00%
SPLOST IV							
Public Works	17.1	3.9	7.4	7.2	7.4	-	(100.00)%
Total SPLOST IV	17.1	3.9	7.4	7.2	7.4	-	(100.00)%
SPLOST V							
Public Works	687.3	1,933.5	3,300.0	911.0	3,300.0	1,800.0	(45.45)%
Total SPLOST V	687.3	1,933.5	3,300.0	911.0	3,300.0	1,800.0	(45.45)%
Judicial/Admin/Jail							
Public Works	3,088.3	711.6	1,000.0	269.4	1,000.0	800.0	(20.00)%
Total Judicial/Admin/Jail	3,088.3	711.6	1,000.0	269.4	1,000.0	800.0	(20.00)%
SPLOST VI							
Public Works	16,433.8	18,056.2	18,000.0	17,680.8	18,000.0	13,350.0	(25.83)%
Transfers Out	254.7	-	-	-	-	-	0.00%
Total SPLOST VI	16,688.5	18,056.2	18,000.0	17,680.8	18,000.0	13,350.0	(25.83)%
Public Roads (LMIG)							
Public Works	-	-	-	76.7	-	-	0.00%
Total Public Roads (LMIG)	-	-	-	76.7	-	-	0.00%

EXPENDITURES BY FUND AND TYPE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
CDBG The Haven							
Public Works	5.0	-	-	495.0	-	-	0.00%
Total CDBG The Haven	5.0	-	-	495.0	-	-	0.00%
Water/Sewer							
Public Works	3,955.4	3,884.9	4,013.8	4,155.2	4,517.2	3,519.4	(12.32)%
Transfers Out	273.7	263.2	265.0	265.0	265.0	350.0	32.08%
Non-Operating	460.5	442.6	495.0	1,310.5	495.0	495.0	0.00%
Total Water/Sewer	4,689.5	4,590.7	4,773.8	5,730.6	5,277.2	4,944.9	3.58%
Landfill							
Public Works	53.5	43.8	111.8	47.9	111.8	111.5	(0.25)%
Transfers Out	442.7	1,045.0	365.2	431.9	4.0	104.0	(71.53)
Total Landfill	496.2	1,088.8	477.0	479.8	115.8	215.5	(54.82)%
Street Lighting Districts							
Public Works	270.4	283.8	275.0	290.6	275.0	296.0	7.64%
Total Street Lighting Districts	270.4	283.8	275.0	290.6	275.0	296.0	7.64%
Sanitation							
Public Works	941.7	951.2	867.6	660.7	-	-	(100.00)%
Transfers Out	57.9	62.5	65.0	65.0	-	-	(100.00)%
Total Sanitation	999.5	1,013.7	932.6	725.7	-	-	(100.00)%
Equipment Maintenance							
Public Works	417.8	451.2	471.4	493.7	473.2	487.0	3.31%
Total Equipment Maintenance	417.8	451.2	471.4	493.7	473.2	487.0	3.31%
Health Insurance							
General Government	4,479.2	3,980.1	4,480.0	4,948.1	4,689.5	4,611.5	2.94%
Total Health Insurance	4,479.2	3,980.1	4,480.0	4,948.1	4,689.5	4,611.5	2.94%
Fleet Manager							
Public Works	3,282.6	3,658.4	2,905.0	3,517.6	2,905.0	2,905.0	0.00%
Non-Operating	11.0	7.2	5.1	3.3	5.1	2.9	(43.14)%
Total Fleet Manager	3,293.5	3,665.6	2,910.1	3,520.9	2,910.1	2,907.9	(0.08)%
Workers Compensation							
General Government	541.1	911.9	525.0	(16.6)	592.4	592.4	12.83%
Total Workers Compensation	541.1	911.9	525.0	(16.6)	592.4	592.4	12.83%
Total Expenditures/Expenses	87,930.5	90,396.9	94,211.6	68,095.8	97,691.0	87,349.5	(7.28)%

EXPENDITURE CHARTS:

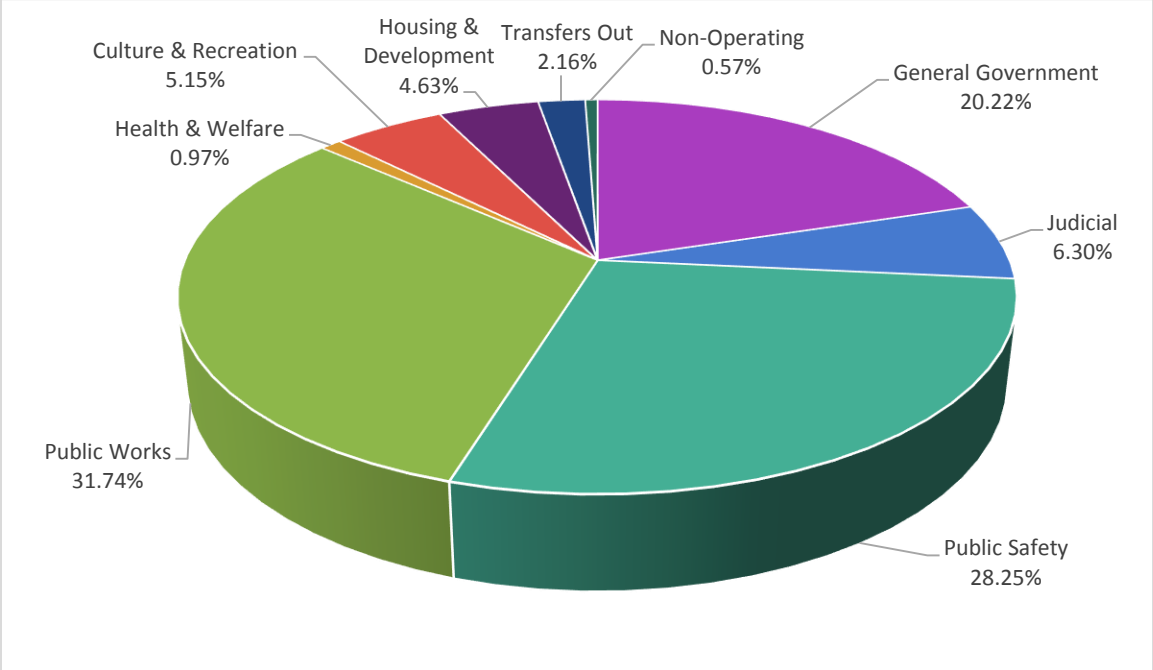


Figure 29 All Expenditures by Function

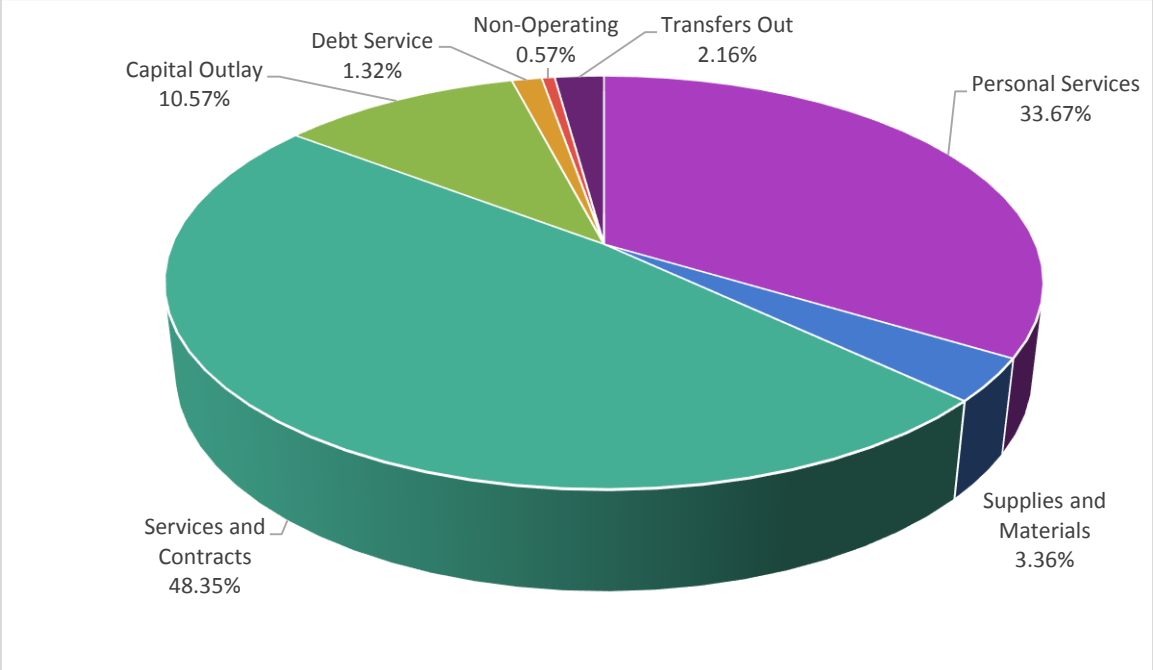


Figure 30 All Expenditures by Type

FUND BALANCE/EQUITY HISTORY:

($1,000)	2008	2009	2010	2011	2012	2013	2014
General Fund							
Reserved	6,113.0	4,340.5	2,817.6	2,000.0	1,500.0	1,000.0	500.0
Unreserved	15,701.8	15,911.1	16,220.7	16,471.6	15,929.6	16,429.6	16,629.6
Total General Fund	21,814.8	20,251.6	19,038.3	18,471.6	17,429.6	17,429.6	17,429.6
KLVB							
Reserved	106.1	55.3	46.2	-	-	-	-
Unreserved	-	39.6	36.2	-	-	-	-
Total KLVB	106.1	95.0	82.3	-	-	-	-
Commissary							
Reserved	286.1	69.5	257.2	379.3	459.1	459.1	573.0
Unreserved	-	-	-	-	-	-	-
Total Commissary (1)	286.1	69.5	257.2	379.3	459.1	459.1	573.0
Drug Seizures							
Reserved	1,182.8	1,332.4	1,277.4	1,076.5	964.2	964.2	964.2
Unreserved	-	-	-	-	-	-	-
Total Drug Seizures	1,182.8	1,332.4	1,277.4	1,076.5	964.2	964.2	964.2
Accommodation Tax							
Reserved	21.3	-	-	7.1	24.7	24.7	24.7
Unreserved	-	-	-	-	-	-	-
Total Accommodation Tax	21.3	-	-	7.1	24.7	24.7	24.7
Jail Operations							
Reserved	1.9	-	21.5	19.9	42.2	128.6	-
Unreserved	-	-	-	-	-	-	(21.6)
Total Jail Operations (2)	1.9	-	21.5	19.9	42.5	128.6	(21.6)
Drug Abuse Treatment							
Reserved	-	-	-	-	2.5	23.5	32.5
Unreserved	(254.1)	(420.9)	(476.1)	(268.7)	-	-	-
Total Drug Abuse Treatment (3)	(254.1)	(420.9)	(476.1)	(268.7)	2.5	23.5	32.5
911 Communications							
Reserved	203.6	-	-	-	10.0	10.0	10.0
Unreserved	-	(130.2)	(402.4)	(284.1)	-	-	-
Total 911 Communications	203.6	(130.2)	(402.4)	(284.1)	10.0	10.0	10.0
Victim/Witness							
Reserved	-	-	-	-	32.7	62.4	37.7
Unreserved	(73.7)	(121.1)	(169.0)	-	-	-	-
Total Victim/Witness (4)	(73.7)	(121.1)	(169.0)	-	32.7	62.4	37.7

FUND BALANCE/EQUITY HISTORY:

($1,000)	2008	2009	2010	2011	2012	2013	2014
Special Services							
Reserved	-	39.6	-	-	-	-	-
Unreserved	-	103.9	76.8	185.6	215.2	405.0	543.2
Total Special Services (5)	-	143.6	76.8	185.6	215.2	405.0	543.2
Law Library							
Reserved	397.5	420.8	415.0	363.0	356.8	356.8	356.8
Unreserved	-	-	-	-	-	-	-
Total Law Library	397.5	420.8	415.0	363.0	356.8	356.8	356.8
SPLOST IV							
Reserved	1,623.5	1,140.4	28.1	11.1	7.2	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST IV	1,623.5	1,140.4	28.1	11.1	7.2	-	-
SPLOST V							
Reserved	13,167.5	8,691.8	6,122.6	5,447.2	3,586.7	359.6	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST V (6)	13,167.5	8,691.8	6,122.6	5,447.2	3,586.7	359.6	-
Judicial/Admin/Jail							
Reserved	41,795.9	24,057.8	4,090.1	1,231.9	794.9	-	-
Unreserved	-	-	-	-	-	-	-
Total Judicial/Admin/Jail	41,795.9	24,057.8	4,090.1	1,231.9	794.9	-	-
SPLOST VI							
Reserved	6,406.2	201.1	-	-	2,048.8	5,053.8	4,769.3
Unreserved	-	-	(5,883.2)	(860.3)	-	-	-
Total SPLOST VI (7)	6,406.2	201.1	(5,883.2)	(860.3)	2,048.8	5,053.8	4,769.3
Public Roads (LMIG)							
Reserved	-	-	-	-	-	620.2	620.2
Unreserved	-	-	-	-	-	-	-
Total Public Roads (LMIG) (8)	-	-	-	-	-	620.2	620.2
Water/Sewer	24,558.1	27,427.7	30,731.5	31,588.7	32,314.1	32,850.3	33,034.9
Landfill (9)	400.6	76.1	566.8	881.8	204.0	72.0	201.5
Street Lighting (10)	(109.4)	(167.5)	(256.3)	4.6	6.8	15.8	3.8
Sanitation (11)	0.1	(0.1)	(17.8)	2.7	1.7	1.7	-
Equipment Maintenance	38.5	158.5	108.4	30.2	14.0	17.6	17.6
Health Insurance (12)	-	26.4	227.2	26.4	162.6	162.6	71.1
Fleet Manager	255.8	754.3	1,731.8	1,654.2	1,203.4	1,203.4	1,203.4
Workers Compensation (13)	-	-	315.5	244.4	10.5	10.5	-

FUND BALANCE/EQUITY HISTORY:

1. *Commissary – The Commissary Fund had seen a decline in fund balance for several years. Staff has been working with the Sheriff's Office to monitor the fund, ensuring items are properly classified, resulting in an improved fund balance.*
2. *Jail Operations – Similar to the Commissary, the Jail Operations Fund has seen a decline in fund balance as well. Staff is again working with the Sheriff's Office to monitor costs. However, there is still some overspending and some items from the General Fund have been pushed back to the Jail Operations Fund that had historically been paid from that fund.*
3. *Drug Abuse Treatment – In prior years, there were some management issues with the Drug Abuse Treatment Fund. In 2011 and 2012, the General Fund made large contributions to cover the deficits in the fund. LODAC, the outside agency that manages the fund, was removed from the County's accounting system and had to stand on its own, receiving a monthly appropriation from the County. Fund balance is slowly building up in the fund which will allow it to repay the General Fund over time.*
4. *Victim/Witness – For many years, the 5% add-on fine for victim services was able to fund the District Attorney, Solicitor and The Haven. However, as expenditures continued to grow and fines began to decline, The Haven was eliminated. Since that time, the fund has been healthier, however, fluctuating revenues have an effect on fund balance from year to year.*
5. *Special Services – This fund continues to grow steadily from year to year.*
6. *SPLOST V – As projects are completed, the fund balance should diminish.*
7. *SPLOST VI – As projects are completed, the fund balance will fluctuate.*
8. *Public Roads (LMIG) – This was previously accounted for in the Intergovernmental Grants Fund. These are DOT funds for paving and striping projects.*
9. *Landfill – As post closure requirements are met and Sanitation has been eliminated, this fund balance will improve.*
10. *Street Lighting – Staff continues to work on the necessary rate structure.*
11. *Sanitation – The County has contracted with a private provider and the fund has been closed.*
12. *Health Insurance – Lowndes County continues to work with the Health Fund and changes that are occurring.*
13. *Workers Compensation - The County continues to address changes with Workers Compensation.*

DEBT SERVICE:

Long-term Debt	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installments
Governmental Activities						
G.O. Sales Tax Bonds	Judicial/Admin & Jail	2008	Fixed	$40,845,000	2014	Variable
Capital Lease	Judicial/Admin & Jail	2004	Fixed	$15,500,000	2024	Variable
Capital Lease	Equipment	2007	3.95%	$2,048,000	2017	Variable
Business Activities						
Revenue Bonds	Water/Sewer	2006	Fixed	$12,500,000	2025	Variable

- Fixed interest rates on the Judicial Complex Building capital lease range from 2.25% in 2004 to 4.50% in 2024. Annual principal installments range from $635,000 in 2004 to $1,105,000 in 2024.
- Fixed interest rates on Water & Sewer revenue bonds range from 3.00% in 2006 to 5.00% in 2025. Annual principal installments range from $490,000 in 2006 to $925,000 in 2025.
- Fixed interest rates on the general obligation SPLOSST bonds range from 3.50% in 2008 to 5.00% in 2014. Annual principal installments range from $6,735,000 in 2008 to $7,900,000 in 2014.

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
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	$831,400	$343,487	-	-	$635,000	$332,550
2018-2022	$4,629,100	$1,154,880	-	-	$3,635,000	$1,216,150
2023-2025	$2,165,000	$145,825	-	-	$2,640,000	$268,500
Total	$10,682,600	$3,315,643	$15,490,000	$718,012	$9,215,000	$3,391,277

DEBT SERVICE:

Calculation of Legal Debt Limits	
Capital Leases	
Assessed Value	$2,904,673,876
Legal Debt Limit (1%)	$29,046,739
Balance, June 30, 2012	$10,682,600
Debt Margin	$18,364,139
Capital Lease Debt Service	
General Fund Budget	$47,056,325
Legal Debt Service Limit (10%)	$4,705,633
Balance, June 30, 2012	$1,203,258
Debt Margin	$3,502,375
General Obligation Debt	
Assessed Value	$2,904,673,876
Legal Debt Limit (10%)	$290,467,388
Balance, June 30, 2012	$15,490,000
Debt Margin	$274,977,388

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 Amount	Impact on Operating Costs
General				
	Information Technology	Computer Equipment	$200,000	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	A/C Unit – Leila Ellis	$9,500	During the past two years, several thousand dollars have been spent on repairs and maintenance for this aging unit. Once replaced, repairs should decline significantly, saving approximately $1,000 annually.
	Facilities Maintenance	A/C Unit – 4H Camp	$1,600	Regular Replacement Schedule *(NO SIGNIFICANT IMPACT)*
	Facilities Maintenance	Exterior Paint – Gov't Building	$5,000	Regular Schedule *(NO SIGNIFICANT IMPACT)*

CAPITAL IMPROVEMENT:

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	Road Maintenance – Signs	Barricades and Cones	$3,000	Regular Replacement Schedule *(NO SIGNIFICANT IMPACT)*
Emergency Communications				
	Sheriff's VHF Radio	Replace Base Station	$8,210	Regular Replacement Schedule *(NO SIGNIFICANT IMPACT)*
Special Services				
	Fire/Rescue	Tablets for Vehicles	$42,042	The installation of tablets in each vehicle will streamline reporting and information gathering for firefighters on scene. Once online, the annual maintenance for the tablets will be approximately $3,200.
	Fire/Rescue	New Construction	$15,000	Completion of projects for Fire Headquarters and the Warehouse, including a septic tank and HVAC unit. While there is no significant impact from the HVAC, the septic system will allow the Fire Department to install a washer and dryer to clean gear, reducing the amount spent of gear cleaning, approximately $3,000 currently.
Water/Sewer				
	Water/Sewer	CASS Upgrade for EDEN	$10,000	The CASS upgrade will allow customers, who currently receive no notification of delinquency other than their bill, to receive email reminders. The reminders should result in fewer cut-offs and restorations, allowing utility workers to focus on other work orders. Approximately $23,000 in personal services annually is spent on cut-offs and restorations.
Landfill				
	Landfill	Post Closure Care	$30,000	Regular Schedule *(NO SIGNIFICANT IMPACT)*
Equipment Maintenance				
	Maintenance Shop	Shop Equipment	$9,000	Regular Schedule *(NO SIGNIFICANT IMPACT)*
Total Capital Excluding Capital Project Funds			$333,352	

CAPITAL IMPROVEMENT:

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 Systems	5-50 Years
Sewer Systems	5-50 Years

Capital Assets, June 30, 2012	Governmental Activities	Business Type Activities
Non-depreciable capital assets:		
Land	$2,799,215	$2,690,543
Construction in progress	$5,036,540	$39,811
Total Non-depreciable capital assets	$7,835,755	$2,730,354
Depreciable capital assets:		
Buildings and building improvements	$84,519,194	-
Improvements other than buildings	$1,023,866	-
Machinery and equipment	$30,654,244	$58,583,591
Vehicles	$10,397,821	$92,298
Infrastructure	$307,221,367	-
Total depreciable capital assets	$433,816,492	$58,678,889
Less accumulated depreciation for:		
Buildings and building improvements	$19,522,840	-
Improvements other than buildings	$734,203	-
Machinery and equipment	$25,398,132	$20,161,850
Vehicles	$8,462,318	$91,814
Infrastructure	$265,822,744	-
Total accumulated depreciation	$319,940,237	$20,253,664
Total depreciable capital assets, net	$113,876,255	$38,425,225
Capital assets, net	$121,712,010	$41,155,579

GENERAL FUND – FINANCIAL SUMMARY:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	34,211.4	34,510.4	41,105.0	34,616.7	41,105,0	40,560,5	(1.32)%
Licenses and Permits	2.2	8.1	4.0	1.8	4.0	4.0	0.00%
Intergovernmental	228.6	235.3	230.9	258.0	230.9	229.0	(0.81)%
Charges for Service	4,019.5	4,188.9	3,899.6	3,791.5	3,899.6	3,630.3	(6.91)%
Fines and Forfeitures	1,564.5	1,901.1	1,700.0	1,496.6	1,700.0	1,725.0	1.47%
Investment Income	5.6	2.5	5.0	8.1	5.0	6.5	30.00%
Miscellaneous	115.1	212.0	10.0	82.3	10.0	12.0	20.00%
Total Revenues	40,146.9	41,058.4	46,954.5	40,255.0	46,954.5	46,167.3	(1.68)%
Expenditures:							
General Government	10,543.1	10,665.9	10,942.2	10,643.4	12,548.5	10,848.4	(0.86)%
Judicial	4,882.9	4,992.8	5,135.3	5,203.0	5,591.3	5,065.7	(1.36)%
Public Safety	18,129.3	19,389.1	18,360.8	19,082.0	19,030.6	17,742.3	(3.37)%
Public Works	4,347.9	4,217.5	4,135.7	4,489.3	4,538.6	4,352.0	5.23%
Health and Welfare	697.2	696.7	675.4	679.9	691.8	670.5	(0.72)%
Culture and Recreation	1,000.0	1,000.0	4,500.0	1,000.0	4,500.0	4,502.5	0.06%
Housing and Development	104.6	71.0	3,040.0	48.9	3,045.0	3,045.0	0.16%
Total Expenditures	39,705.0	41,033.0	46,789.4	41,146.6	49,945.8	46,226.4	(1.20)%
Excess (Deficit) of Revenues Over Expenditures	441.9	25.4	165.0	(891.4)	(2,991.3)	(59.1)	(135.81)%
Other Sources and Uses							
Transfers In	627.3	1,325.8	714.0	714.0	714.0	889.0	(1.28)%
Transfers Out	(876.9)	(1,287.8)	(879.0)	(879.0)	(879.0)	(829.9)	(5.59)%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	192.3	63.4	-	(1,056.7)	(3,156.4)	-	
Beginning Fund Balance	18,279.3	17,366.2	17,429.6			17,429.6	0.00%
Ending Fund Balance	18,471.6	17,429.6	17,429.6			17,429.6	0.00%

GENERAL FUND – REVENUE SOURCES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Taxes:							
Property Tax	21,079.5	21,190.7	27,585.0	21,578.9	27,585.0	27,410.5	(0.63)%
Intangible	409.0	405.1	400.0	503.8	400.0	425.0	6.25%
Real Estate Tax	85.0	95.4	80.0	102.9	80.0	85.0	6.25%
Payment in Lieu of Tax	42.5	40.3	40.0	41.0	40.0	40.0	0.00%
Local Option Sales Tax	12,592.6	12,778.0	13,000.0	12,387.9	13,000.0	12,600.0	(3.08)%
Special Assessment Tax	2.6	0.8	-	2.2	-	-	0.00%
Total Taxes	34,211.4	34,510.4	41,105.0	34,616.7	41,105.0	40,560.5	(1.32)%
Licenses and Permits:							
NPDES – Stormwater	2.2	8.1	4.0	1.8	4.0	4.0	0.00%
Total Licenses and Permits	2.2	8.1	4.0	1.8	4.0	4.0	0.00%
Intergovernmental:							
Georgia – Indigent Defense	31.0	37.3	30.0	26.8	30.0	35.0	16.67%
Georgia – Probation	65.1	66.6	65.0	83.3	65.0	55.0	(15.38)%
Juvenile Judge Compensation	34.3	34.8	34.3	42.8	34.3	34.3	0.00%
GEMA	27.6	27.6	27.6	32.8	27.6	32.8	18.58%
Law Clerk	16.5	14.9	14.0	17.9	14.0	17.0	21.43%
Tax Commissioner – FICA	54.1	54.1	60.0	54.4	60.0	55.0	(8.33)%
Total Intergovernmental	228.6	235.3	230.9	258.0	230.9	229.0	(0.81)%
Charges for Service:							
Valdosta – Prisoner Housing	599.4	720.3	635.0	497.4	635.0	450.0	(29.13)%
Dasher – Sheriff's Patrol	10.0	10.0	10.0	10.0	10.0	10.0	0.00%
Other Gov. – Prisoner Housing	565.38	421.1	430.0	230.0	430.0	270.0	(37.21)%
Tax Commissioner Fees	191.7	184.4	190.0	212.8	190.0	210.0	10.53%
FIFAs	55.3	92.1	60.0	117.8	60.0	90.0	50.00%
Board of Elections	26.7	67.8	10.0	8.1	10.0	15.0	50.00%
LCSO – Vehicle Usage	5.9	1.1	1.0	1.6	1.0	1.5	50.00%
Clerk of Court	654.0	695.2	700.0	547.5	700.0	600.0	(14.29)%
Probate Court	239.1	232.8	230.0	287.6	230.0	195.0	(15.23)%
Magistrate Court	390.3	385.9	370.0	426.0	370.0	400.0	8.11%
Board of Assessors	0.6	0.6	0.6	0.7	0.6	0.6	0.00%
Animal Shelter Fees	129.8	149.9	130.0	151.9	130.0	155.0	19.23%
Volunteer Fire	5.0	7.7	10.0	15.0	10.0	-	(100.00)%
Feed the Elderly	5.1	36.9	-	12.8	-	-	0.00%
Bird Supper	4.8	6.1	4.0	5.5	4.0	-	(100.00)%
LCSO – Jail Inmate Fee	5.7	4.8	5.0	3.9	5.0	3.5	(30.00)%
LCSO – Bond Fees	93.7	96.0	80.0	88.7	80.0	85.0	6.25%
LCSO – Investigations	44.8	59.7	50.0	58.1	50.0	60.0	20.00%
LCSO – Sheriff Fees	39.6	35.1	30.0	42.4	30.0	37.0	23.33%
LCSO – Work Detail	-	2.9	-	0.5	-	-	0.00%

GENERAL FUND – REVENUE SOURCES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Charges for Service:							
LCSO – Credit Card Fees	10.3	4.2	5.0	0.9	5.0	5.0	0.00%
LCSO – Fingerprinting	28.2	22.3	20.0	34.1	20.0	30.0	50.00%
LCSO – Other	-	4.4	-	3.7	-	-	0.00%
BOC – Credit Card Fees	1.4	10.1	4.0	18.0	4.0	16.5	312.50%
Public Works – Administration	0.1	-	-	-	-	-	0.00%
Public Works – Culverts	29.3	40.9	35.0	33.1	35.0	30.0	(14.29)%
Evidence Tapes	13.4	11.2	12.0	0.1	12.0	-	(100.00)%
Bad Check Fees	1.9	1.9	2.0	2.1	2.0	2.0	0.00%
Other	8.2	3.7	5.0	5.1	5.0	5.0	0.00%
Resource Officer	325.0	329.3	320.0	343.2	320.0	350.0	9.38%
Rent – 4H Camp	30.8	39.0	30.0	36.0	30.0	30.0	0.00%
Rent – Civic Center	16.2	5.3	6.0	4.2	6.0	6.0	0.00%
Rent – Other	487.2	506.5	515.0	592.7	515.0	573.2	11.31%
Total Charges for Service	4,019.5	4,188.9	3,899.6	3,791.5	3,899.6	3,630.3	(6.91)%
Fines and Forfeitures:							
Fines – State Court	1,326.4	1,677.6	1,500.0	1,306.7	1,500.0	1,500.0	0.00%
Fines – Superior Court	238.1	223.6	200.0	189.9	200.0	225.0	12.50%
Total Fines and Forfeitures	1,564.5	1,901.1	1,700.0	1,496.6	1,700.0	1,725.0	1.47%
Investment Income:							
Interest Income	5.6	2.5	5.0	8.1	5.0	6.5	30.00%
Total Investment Income	5.6	2.5	5.0	8.1	5.0	6.5	30.00%
Miscellaneous:							
Contributions	0.2	-	-	3.7	-	-	0.00%
Vendor Commissions	-	0.8	-	2.1	-	-	0.00%
Miscellaneous – Other	31.0	1.8	-	3.2	-	2.0	100.00%
Insurance Reimbursements	63.6	140.0	-	68.4	-	-	0.00%
Surplus Sales	20.4	69.3	10.0	4.7	10.0	10.0	0.00%
Total Miscellaneous	115.1	212.0	10.0	82.3	10.0	12.0	20.00%
Transfers In:							
OTI – 911 Fund	130.0	155.6	160.0	160.0	160.0	160.0	0.00%
OTI – Special Services	162.1	218.0	220.0	220.0	220.0	275.0	25.00%
OTI – Water/Sewer	273.7	263.2	265.0	265.0	265.0	350.0	32.08%
OTI – Sanitation	57.9	62.5	65.0	65.0	65.0	-	(100.00)%
OTI – Landfill	3.6	626.5	4.0	4.0	4.0	104.0	2500.00%
Total Transfers In	627.3	1,325.8	714.0	714.0	714.0	889.0	24.51%
Total Revenues	40,774.1	42,384.2	47,668.5	40,968.9	47,668.5	47,056.3	(1.28)%

GENERAL FUND – REVENUE CHARTS:

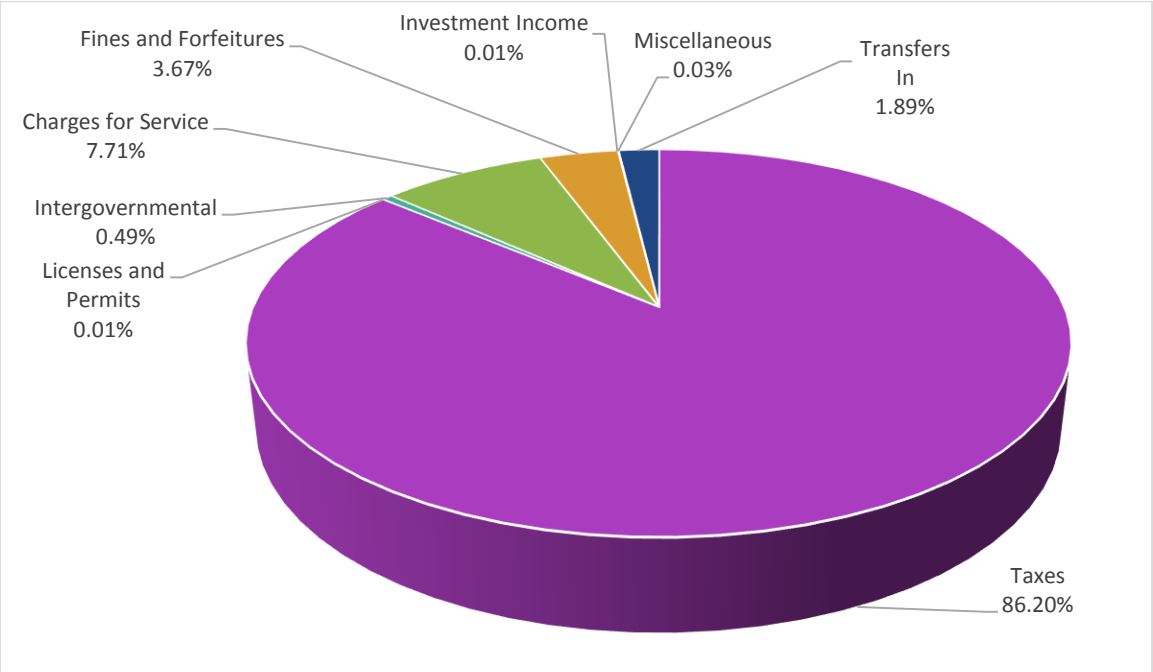


Figure 31 General Fund Revenues by Source

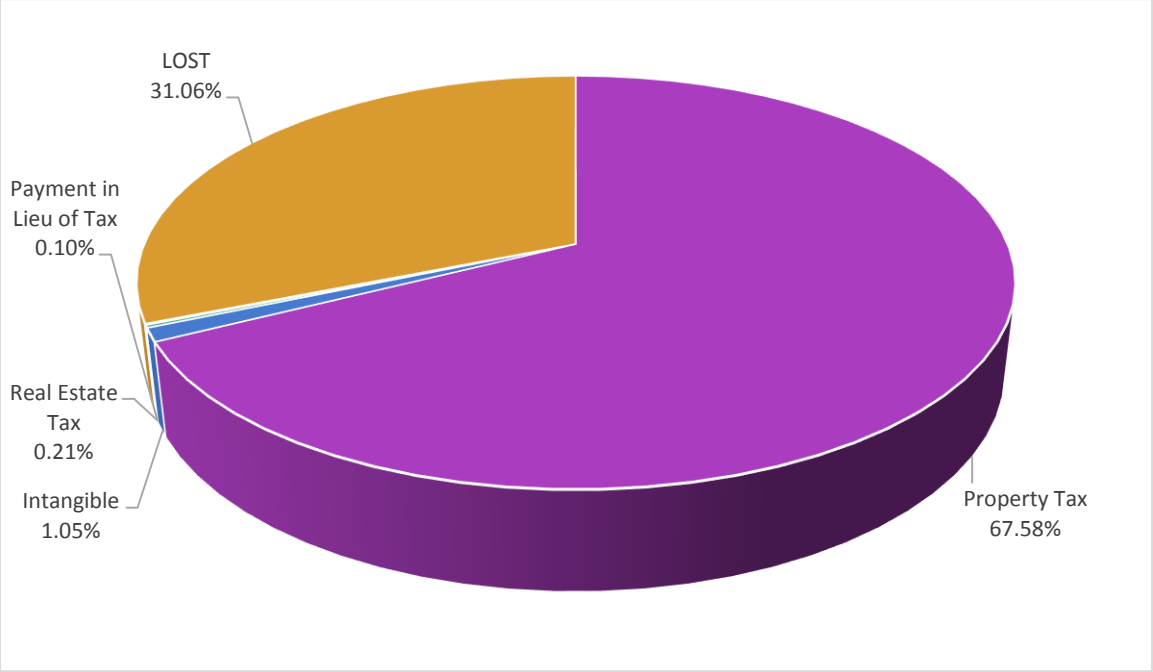


Figure 32 General Fund Tax Revenues by Source

GENERAL FUND – EXPENDITURE TYPES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
General Government							
Personal Services	5,474.0	5,699.5	5,624.7	5,721.5	6,031.3	5,757.1	2.00%
Supplies and Materials	92.9	107.1	118.4	158.4	212.4	138.7	17.15%
Services and Contracts	3,389.4	3,387.5	3,590.3	3,532.9	4,021.8	3,600.2	0.28%
Capital Outlay	213.9	250.1	452.5	344.6	1,126.4	216.1	(52.24)%
Debt Service	1,372.8	1,221.8	1,156.4	886.1	1,156.4	1,156.4	0.00%
Total General Government	10,543.1	10,665.9	10,942.2	10,643.4	12,548.5	10,848.4	(0.86)%
Judicial							
Personal Services	2,871.4	2,981.4	2,990.3	3,020.5	3,091.0	2,984.6	(0.19)%
Supplies and Materials	32.3	27.5	30.8	44.2	73.4	35.9	16.26%
Services and Contracts	1,979.2	1,983.9	2,114.2	2,138.3	2,409.9	2,045.3	(3.26)%
Capital Outlay	-	-	-	-	17.0	-	0.00%
Total Judicial	4,882.9	4,992.8	5,135.3	5,203.0	5,591.3	5,065.7	(1.36)%
Public Safety							
Personal Services	12,725.3	13,561.8	13,206.0	13,786.9	13,203.3	12,940.3	(2.01)%
Supplies and Materials	130.6	210.4	85.8	225.7	211.8	146.3	70.53%
Services and Contracts	5,152.0	5,517.0	4,969.1	4,869.5	5,289.7	4,655.8	(6.31)%
Capital Outlay	121.5	100.0	100.0	200.0	325.9	-	(100.00)%
Total Public Safety	18,129.3	19,389.1	18,360.8	19,082.0	19,030.6	17,742.3	(3.37)%
Public Works							
Personal Services	2,410.5	2,571.4	2,563.0	2,626.1	2,668.8	2,694.8	5.14%
Supplies and Materials	21.4	22.4	17.0	23.0	20.1	16.0	(6.07)%
Services and Contracts	1,903.8	1,611.5	1,555.7	1,828.1	1,666.7	1,638.3	5.31%
Capital Outlay	12.3	12.2	-	12.1	183.0	3.0	100.00%
Total Public Works	4,347.9	4,217.5	4,135.7	4,489.3	4,538.6	4,352.0	5.23%
Health and Welfare							
Supplies and Materials	8.6	2.9	4.5	4.5	9.8	2.5	(44.44)%
Services and Contracts	688.6	692.6	670.9	675.4	682.0	668.0	(0.43)%
Capital Outlay	-	1.2	-	-	-	-	0.00%
Total Health and Welfare	697.2	696.7	675.4	679.9	691.8	670.5	(0.72)%
Culture and Recreation							
Services and Contracts	1,000.0	1,000.0	4,500.0	1,000.0	4,500.0	4,502.5	0.06%
Total Culture and Recreation	1,000.0	1,000.0	4,500.0	1,000.0	4,500.0	4,502.5	0.06%
Housing and Development							
Services and Contracts	104.6	71.0	3,040.0	48.9	3,045.0	3,045.0	0.16%
Total Housing and Development	104.6	71.0	3,040.0	48.9	3,045.0	3,045.0	0.16%

GENERAL FUND – EXPENDITURE TYPES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Transfers Out							
OTO – 911 Center	534.9	640.0	867.8	867.8	867.8	821.7	(5.32)%
OTO – Drug Abuse Treatment	195.0	245.0	-	-	-	-	0.00%
OTO – Sheriff's VHF Radio	3.0	402.8	11.2	11.2	11.2	8.2	(26.76)%
OTO – Victim/Witness	144.0	-	-	-	-	-	0.00%
Total Transfers Out	876.9	1,287.8	879.0	879.0	879.0	829.9	(5.59)%
Total General Fund							
Personal Services	23,481.2	24,814.1	24,384.0	25,155.0	24,994.3	24,356.7	(0.11)%
Supplies and Materials	285.8	370.3	256.5	455.7	527.5	339.3	32.27%
Services and Contracts	14,217.6	14,263.5	20,440.2	14,093.1	21,615.1	20,155.0	(1.40)%
Capital Outlay	347.6	363.4	552.5	556.7	1,652.6	219.1	(60.34)%
Debt Service	1,372.8	1,221.8	1,156.4	886.1	1,156.4	1,156.4	0.00%
Transfers Out	876.9	1,287.8	879.0	879.0	879.0	829.9	(5.59)%
Total General Fund	40,581.8	42,320.8	47,668.5	42,025.6	50,824.9	47,056.3	(1.28)%

GENERAL FUND – EXPENDITURE CHARTS:

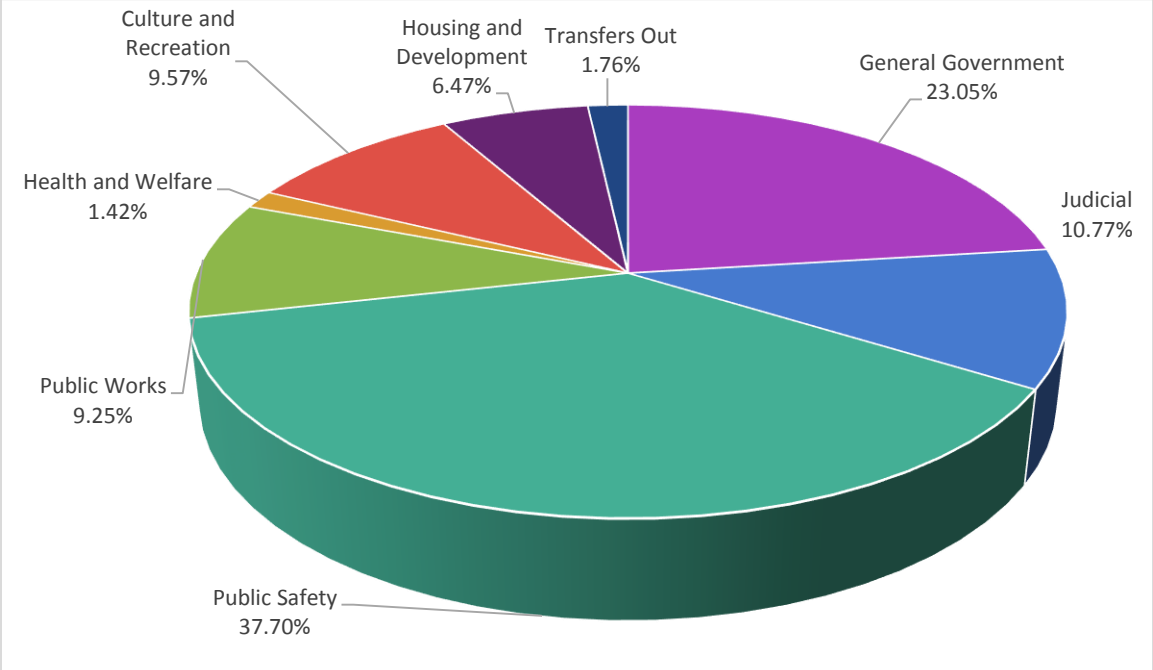


Figure 33 General Fund Expenditures by Function

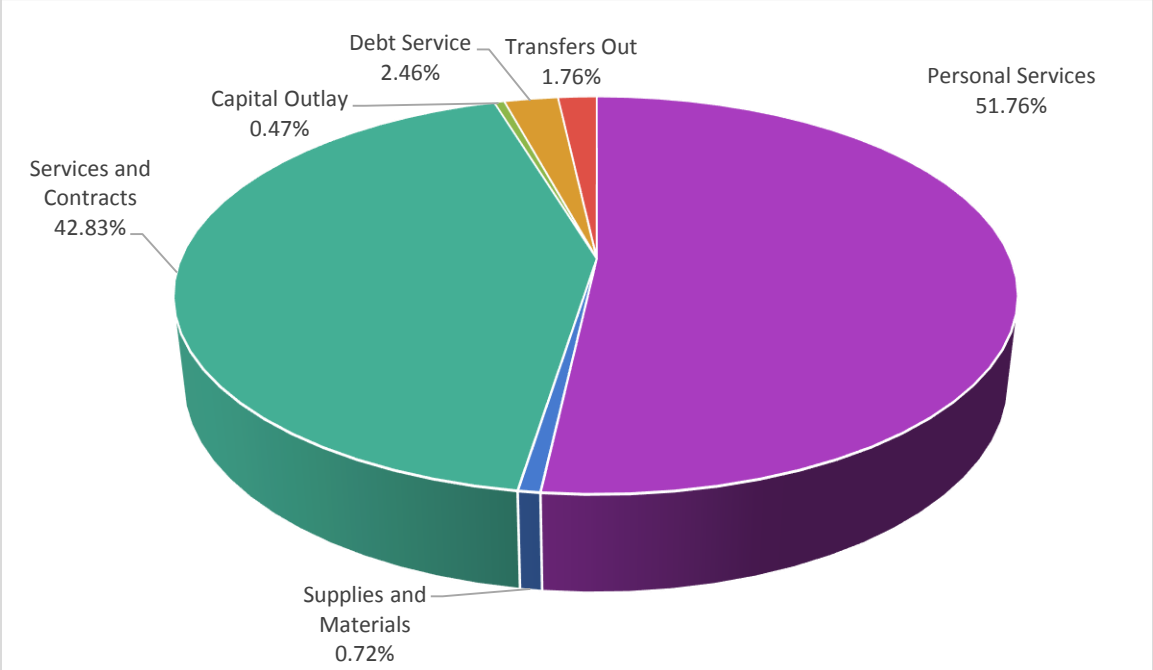


Figure 34 General Fund Expenditures by Type



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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Commissioners							
Personal services	72,889	79,450	102,367	127,161	138,274	144,774	41.43%
Supplies and materials	1,746	679	2,250	2,571	2,950	1,250	(44.44)%
Services and contracts	39,008	39,354	39,733	42,977	50,272	39,929	0.49%
Total Board of Commissioners	113,643	119,483	144,350	172,708	191,496	185,953	28.82%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	3	5	5	5	5	0.00%
Total Positions	4	4	6	6	6	6	0.00%

Significant Accomplishments/Changes:

- First full year with expanded Commission
- Renegotiations for LOST still on-going
- SPLOST VII revised and ready for referendum

BOARD OF COMMISSIONERS:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Appointments made	39	20	20	20	20
Zoning cases heard	18	15	15	15	15
Citizens wishing to be heard	47	45	45	45	45
Bid considered	26	20	20	20	20
Alcoholic beverage licenses considered	13	10	10	10	10

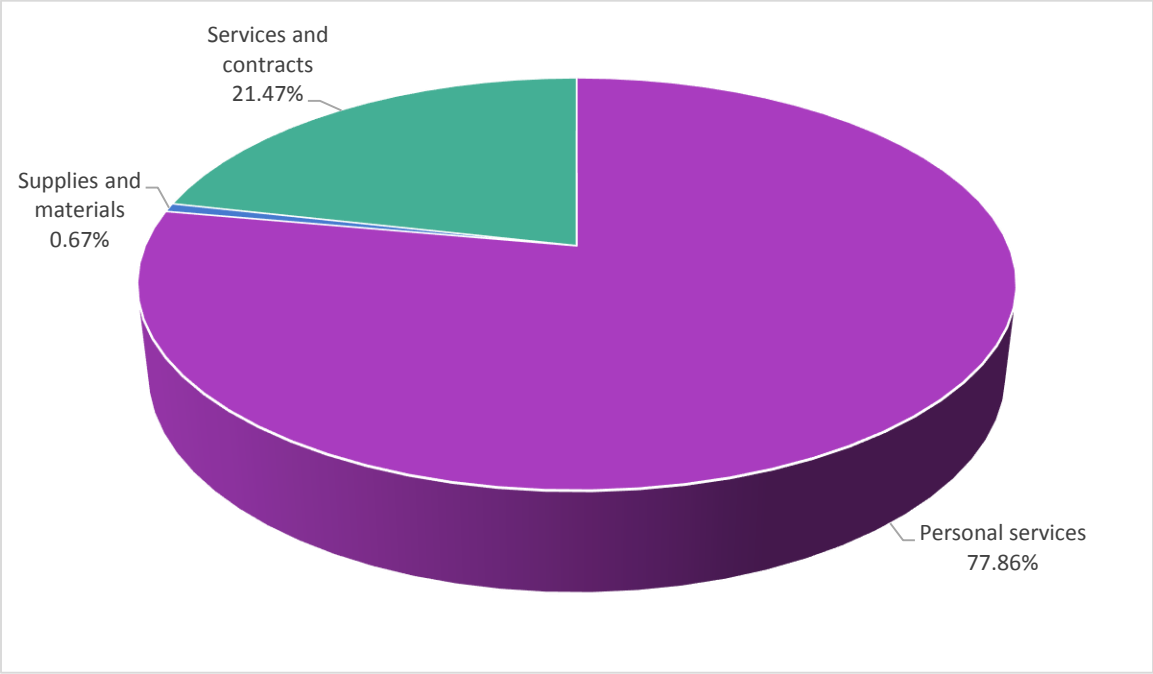


Figure 35 Board of Commissioners Expenditures by Type

BOARD OF COMMISSIONERS:

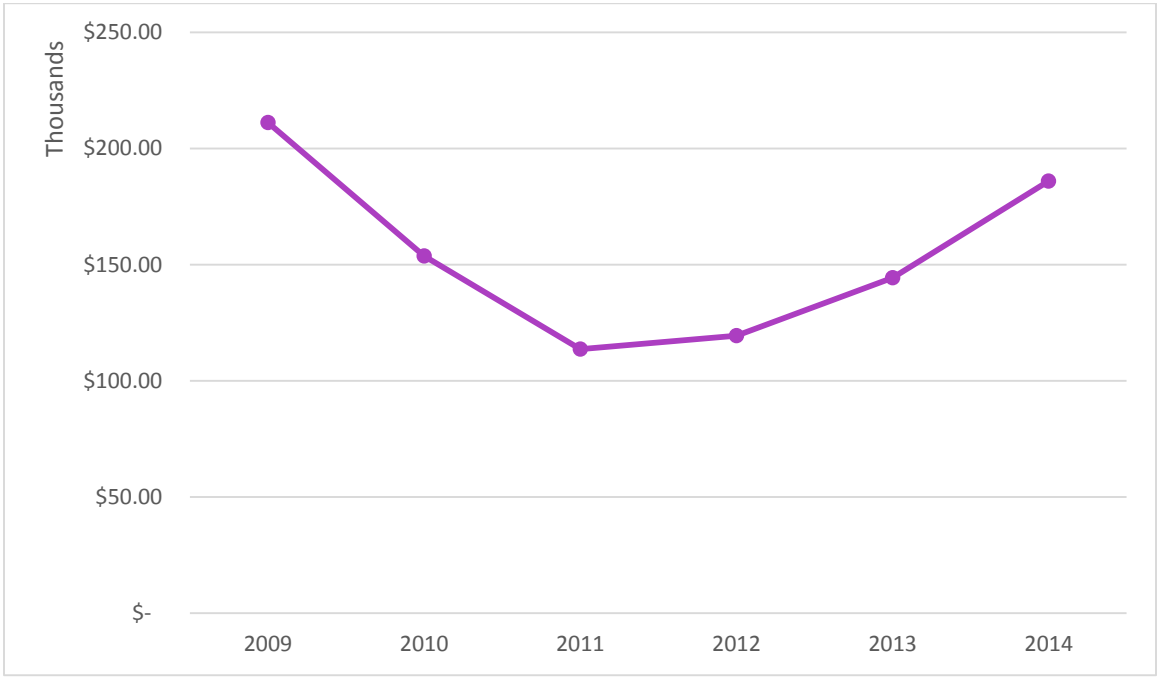


Figure 36 Board of Commissioners Expenditures History

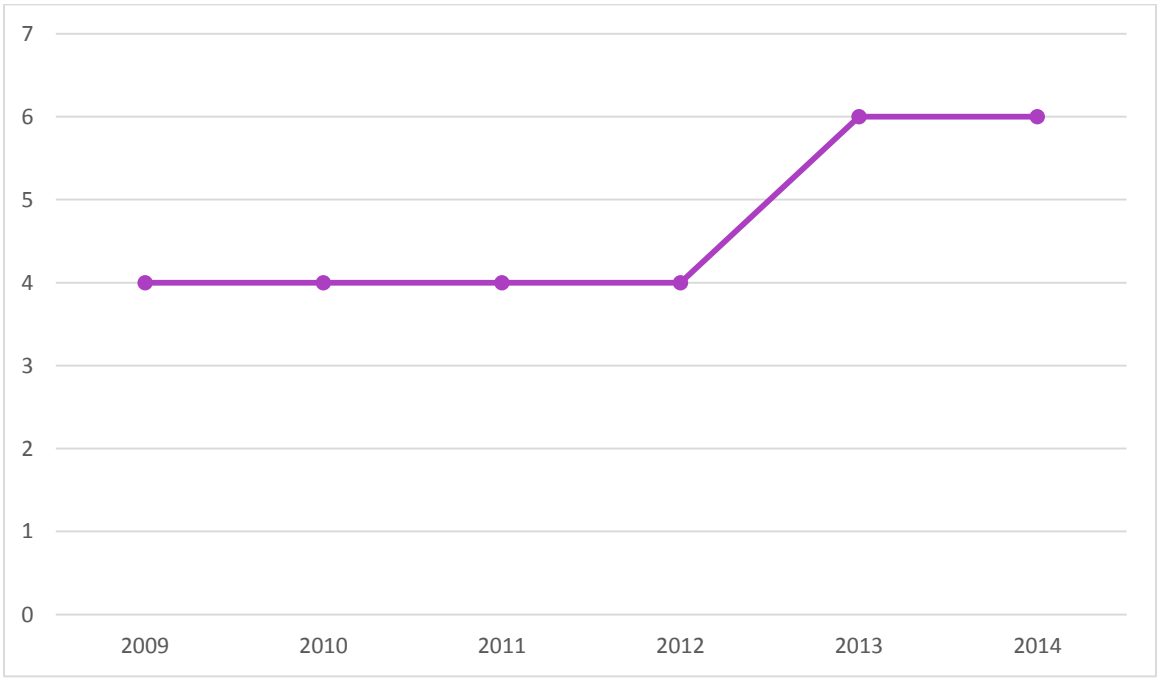


Figure 37 Board of Commissioners Personnel History

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 maintenance of the County's website, publication of any newsletters and public information.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
County Clerk							
Personal services	183,841	188,959	172,852	175,818	172,892	172,892	0.02%
Supplies and materials	380	387	1,250	3,041	1,250	1,250	0.00%
Services and contracts	2,775	6,779	5,072	4,313	4,713	4,931	(2.78)%
Total County Clerk	186,996	196,125	179,174	183,173	178,855	179,073	(0.06)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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 Positions	3	3	3	3	3	3	0.00%

Significant Accomplishments/Changes:

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

Division Goals:

- Move to a paperless agenda for Commission meetings CGIII, CGIV
- Prepare outstanding ordinances in preparation for codification by January, 2014 CGI, CGII, CGIV
- Prepare outstanding minutes for indexing by January 2014 CGI, CGII, CGIV

COUNTY CLERK:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Ordinance changes	6	5	5	5	5
Resolutions passed	14	26	20	20	20
Open records requests processed	235	314	300	300	300
Commission retreats	1	2	2	2	2
Commission meetings	25	28	25	25	25
Proclamations	4	9	5	5	5

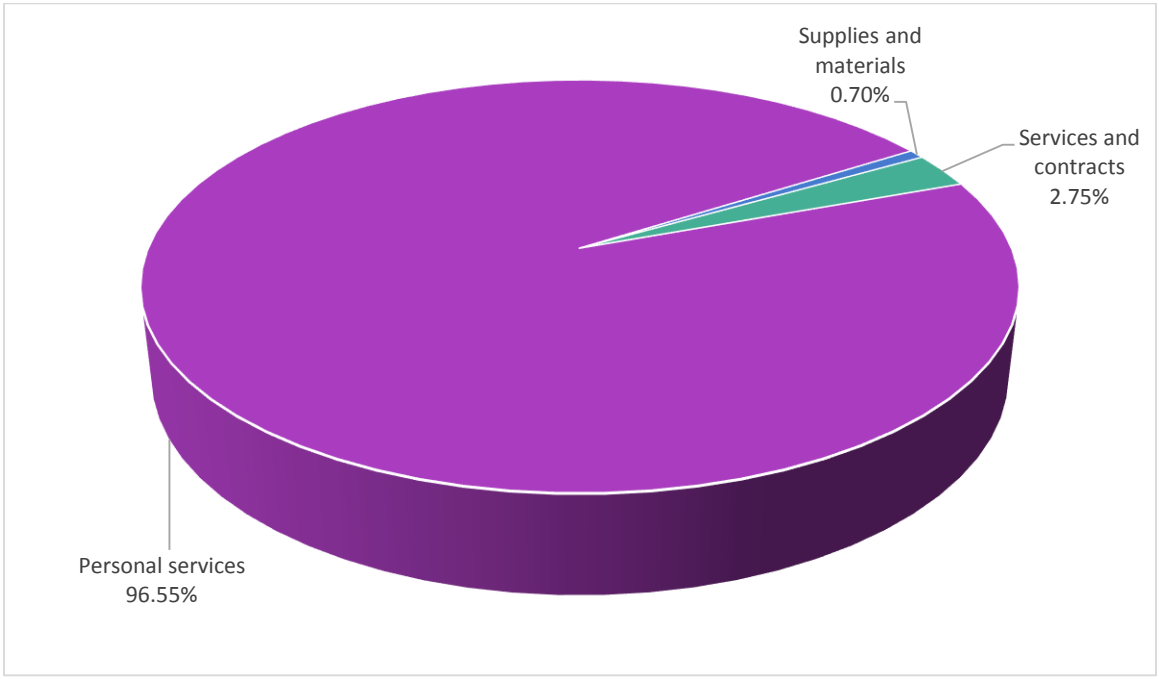


Figure 38 County Clerk Expenditures by Type

COUNTY CLERK:



Figure 39 County Clerk Expenditures History

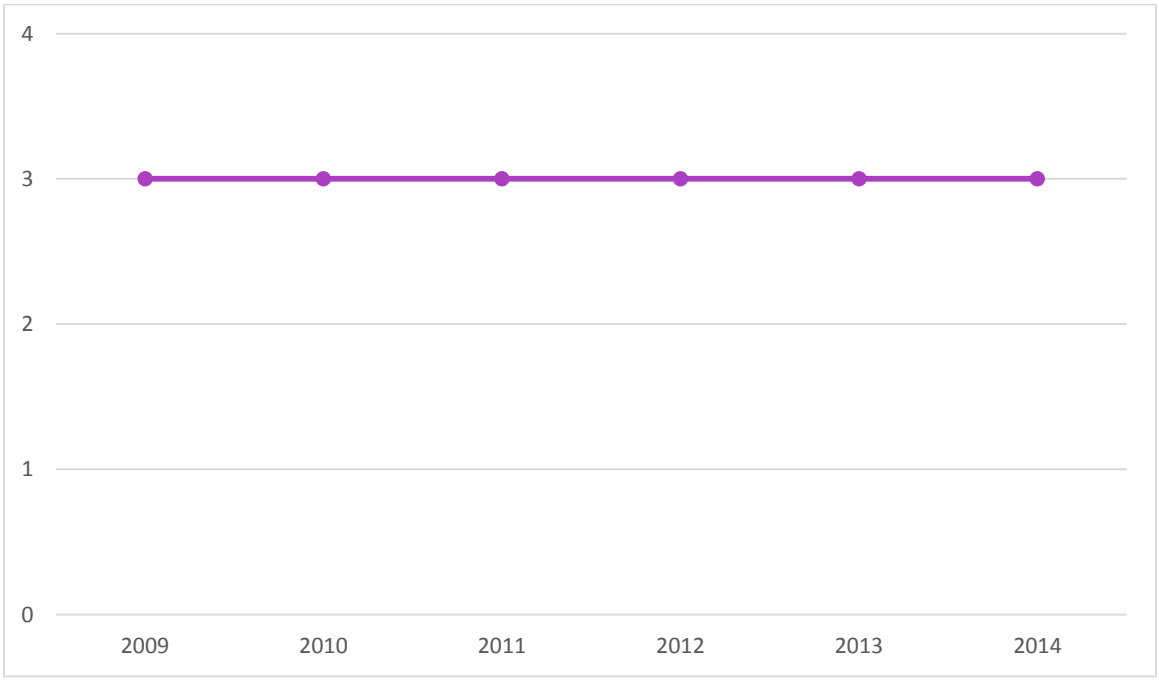


Figure 40 County Clerk Personnel History

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 assessment and planning based on County policy and Board direction.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
County Manager							
Personal services	326,517	343,356	338,700	350,122	343,012	293,924	(13.22)%
Supplies and materials	493	266	2,601	3,967	515	415	(84.04)%
Services and contracts	15,478	15,747	8,800	8,480	8,518	7,703	(12.47)%
Total County Manager	342,488	359,368	350,101	362,569	352,045	302,042	(13.73)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Purchasing Agent/Auditor	1	1	1	1	1	-	(100.00)%
Total Positions	3	3	3	3	3	2	(33.33)%

Significant Accomplishments/Changes:

- Moved Purchasing Agent back to Finance budget

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

COUNTY MANAGER:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Departmental budgets reviewed	60	60	60	60	60
Responses to Board/public	1,500	1,500	1,500	1,500	1,500
Department head meetings	25	23	25	25	25
Commission retreats	1	2	2	2	2
Commission meetings	25	28	25	25	25

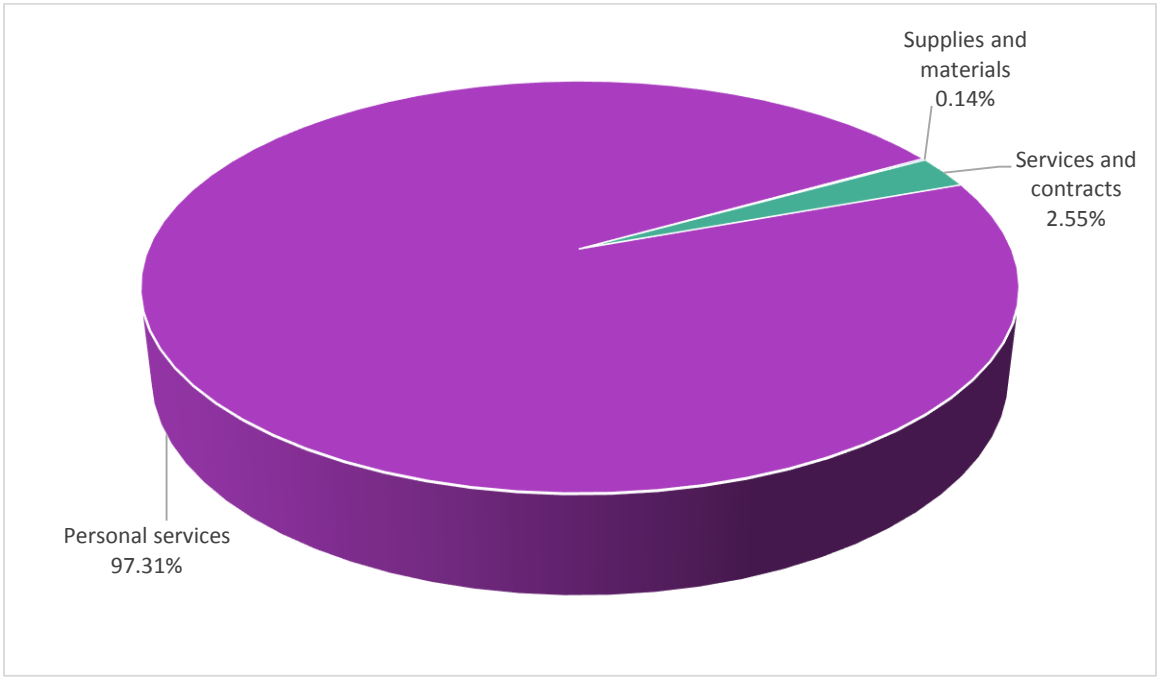


Figure 41 County Manager Expenditures by Type

COUNTY MANAGER:

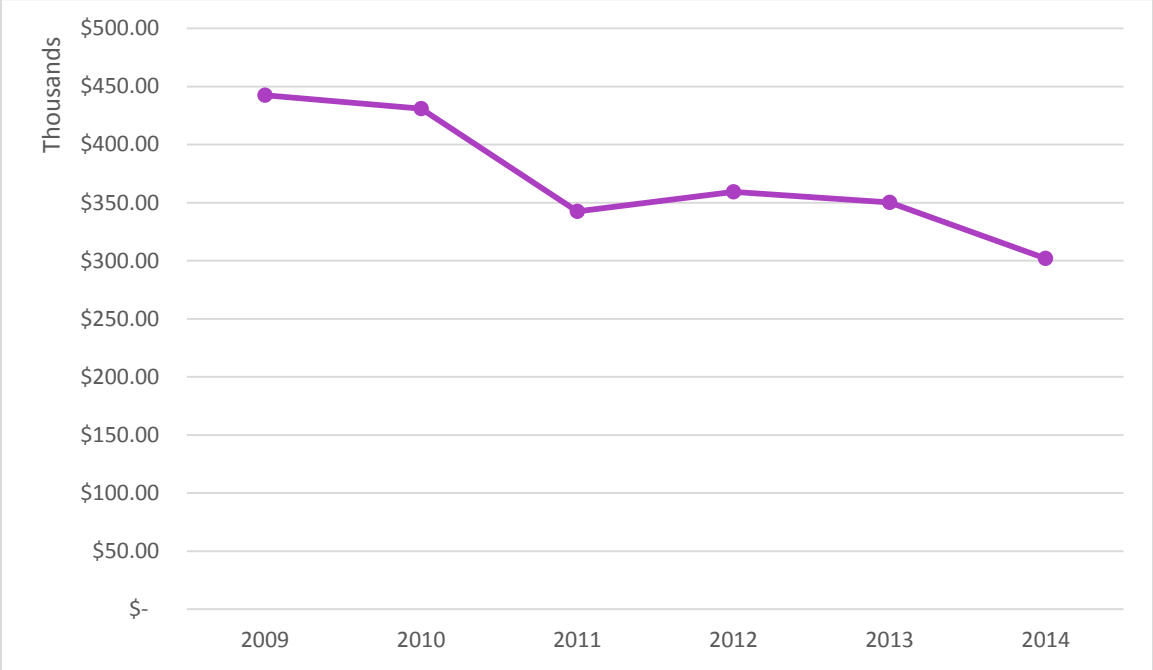


Figure 42 County Manager Expenditures History

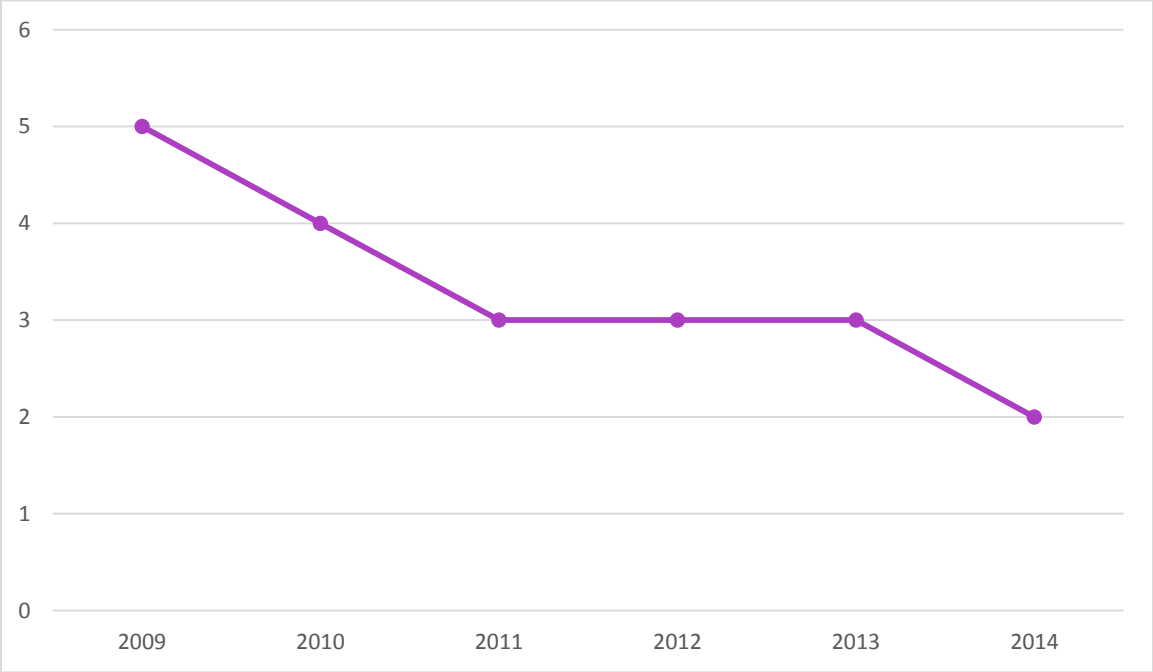


Figure 43 County Manager Personnel History

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 costs of holding elections.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Elections							
Personal services	377,773	347,300	307,945	397,855	294,903	309,459	0.49%
Supplies and materials	6,775	15,295	8,800	27,907	24,621	12,300	39.77%
Services and contracts	93,514	72,412	77,390	88,412	113,335	64,480	(16.68)%
Total Board of Elections	478,062	435,007	394,135	514,174	432,859	386,239	(2.00)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant 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	6	6	6	(14.29)%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	1	1	1	1	0.00%
Total Positions	14	14	14	13	13	13	(7.14)%

Significant Accomplishments/Changes:

- Implementation of state required hardware and software

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

BOARD OF ELECTIONS:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Registered voters	56,883	58,408	60,000	60,000	60,000
Registration actions	*	15,493	15,000	15,000	15,000
Registration deletions	*	8,427	8,500	8,500	8,500

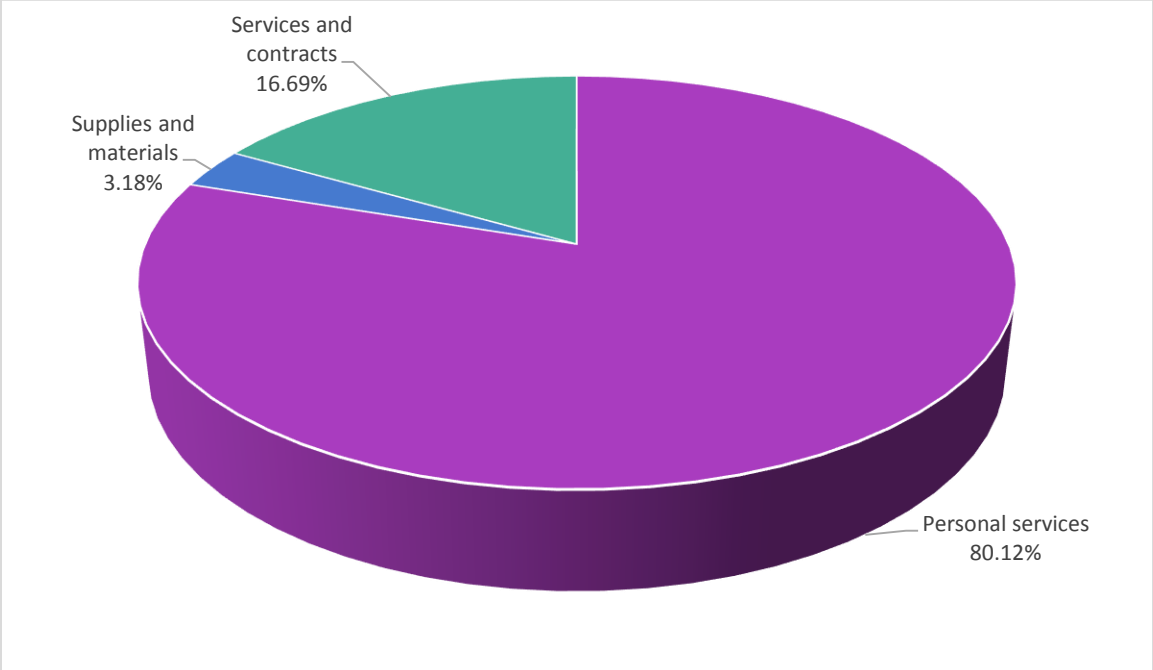


Figure 44 Board of Elections Expenditures by Type

BOARD OF ELECTIONS:

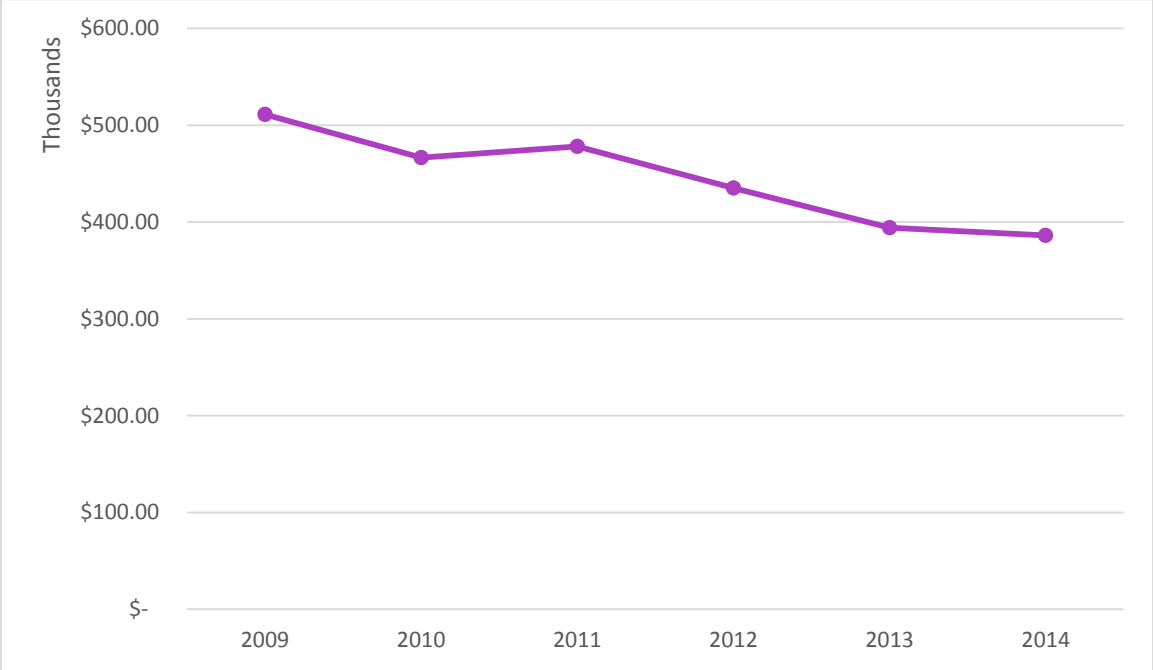


Figure 45 Board of Elections Expenditures History

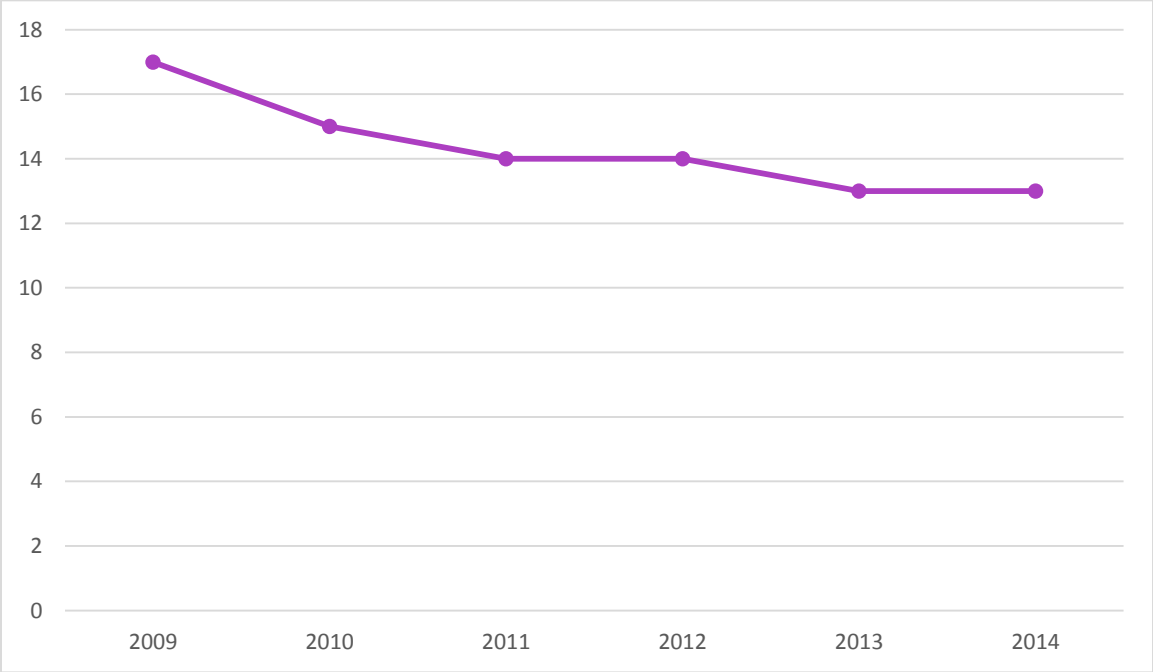


Figure 46 Board of Elections Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Finance							
Personal services	325,130	344,602	350,029	354,457	350,389	399,477	14.13%
Supplies and materials	1,951	1,836	3,500	2,732	4,000	2,500	(28.57)%
Services and contracts	167,868	142,135	160,544	161,326	161,036	159,981	(0.35)%
Total Finance	494,949	488,573	514,073	518,515	515,425	561,958	9.31%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Accountant	1	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Co-Op Student	1	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	0.00%
Purchasing Agent	-	-	-	-	-	1	100.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Total Positions	6	6	6	6	6	7	16.67%

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
- Moved Purchasing Agent from County Manager's budget

FINANCE:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
CAFR awards	1	1	1	1	1
Distinguished Budget awards	1	1	1	1	1
Budget approval date	June 23	July 19	June 28	June 26	June 26
% of departments meeting budget deadlines	85%	90%	95%	95%	95%
Customers utilizing credit card payments	-	400	1,000	1,500	1,800
Customers utilizing ACH payments	200	225	250	250	275

FINANCE:

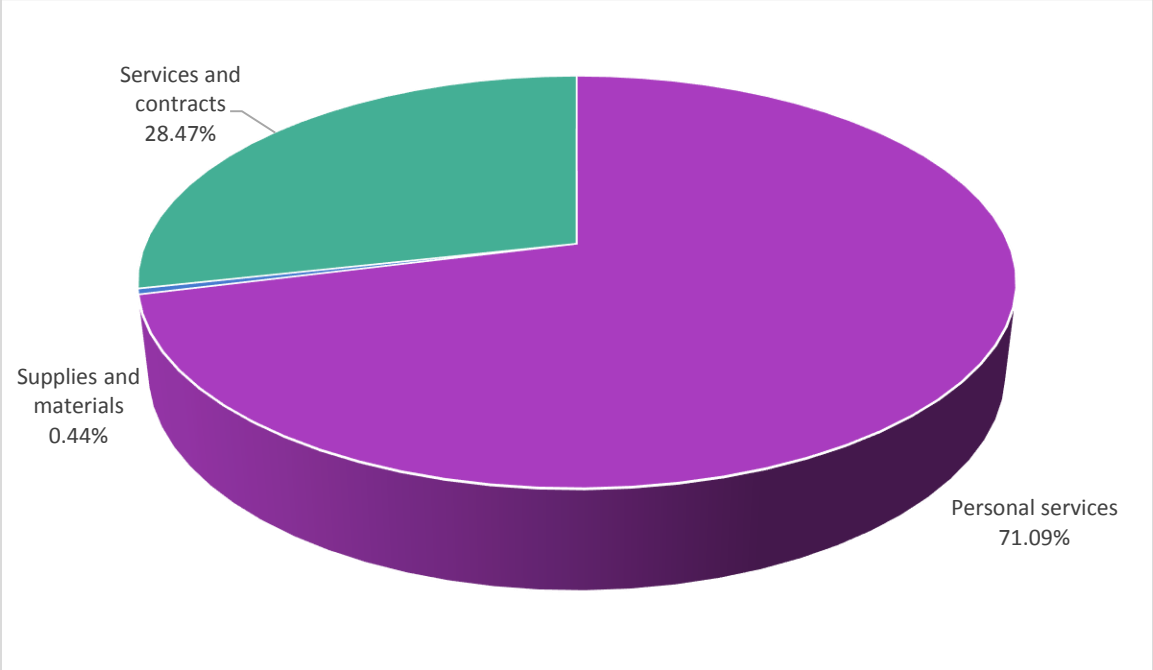


Figure 47 Finance Expenditures by Type

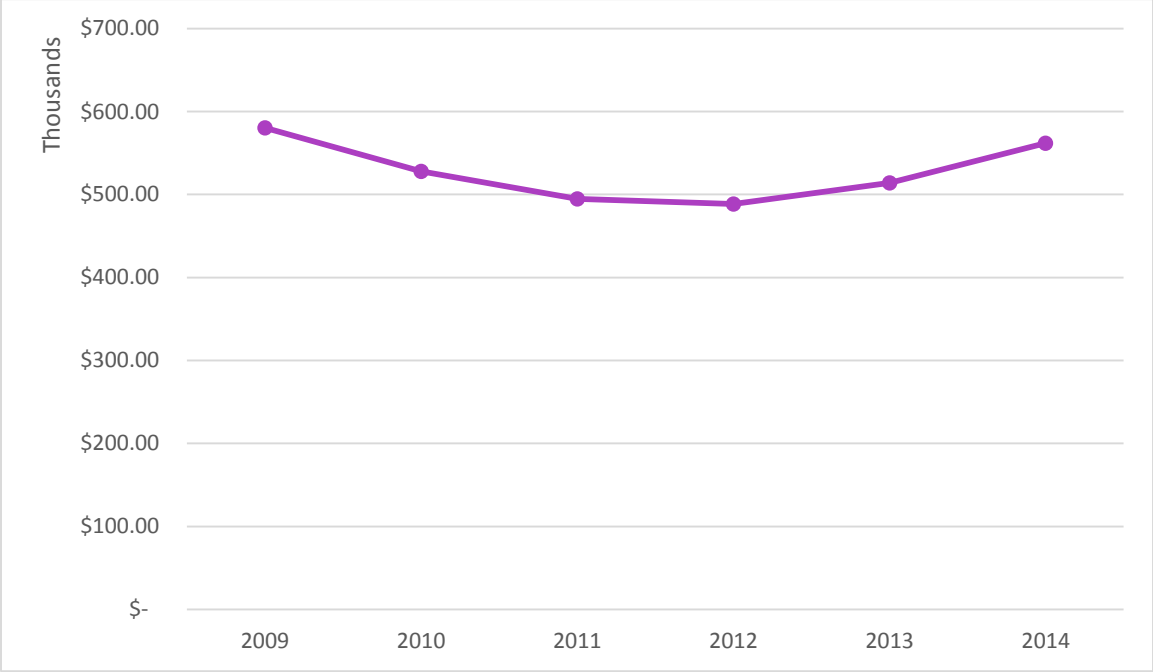


Figure 48 Finance Expenditures History

FINANCE:

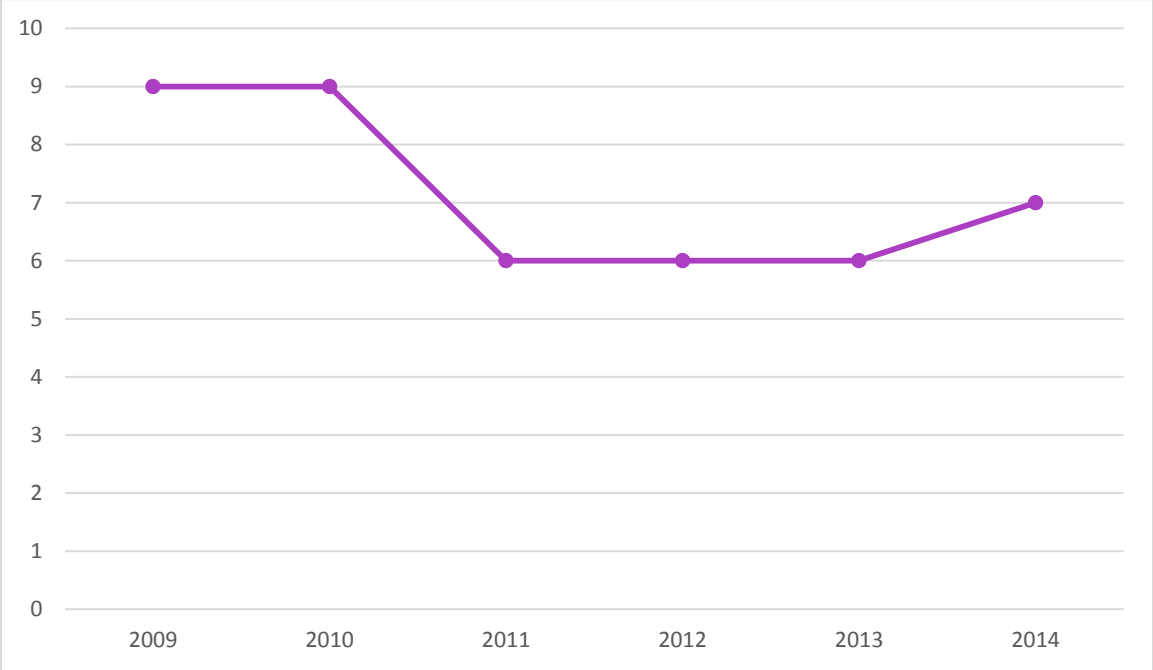


Figure 49 Finance Personnel History

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 resource agency for all organizational units of the County government. This division took on Risk Management in 2012.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Human Resources							
Personal services	254,728	289,719	277,714	211,106	250,277	247,277	(10.96)%
Supplies and materials	1,072	1,779	4,800	4,606	4,000	3,700	(22.92)%
Services and contracts	8,783	630,739	604,435	619,221	666,746	601,003	(0.57)%
Total Human Resources	264,583	922,236	866,949	834,933	921,023	851,980	(3.94)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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 Positions	4	4	4	4	4	4	0.00%

Significant Accomplishments/Changes:

- Lunch and Learn series for employees
- Wellness program 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 and wellness program 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

HUMAN RESOURCES:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Employees served at Health Fair	230	340	350	400	450
Employees participating in wellness program	*	*	*	350	400
Total positions managed	595	598	600	600	600
Total positions posted	43	57	55	55	55
Total applications processed	3,527	2,979	3,000	3,000	3,000
Employees hired/in-processed	71	62	70	70	70
Safety incentive discount	√	√	√	√	√
IRMA safety and dividend credit	√	√	√	√	√

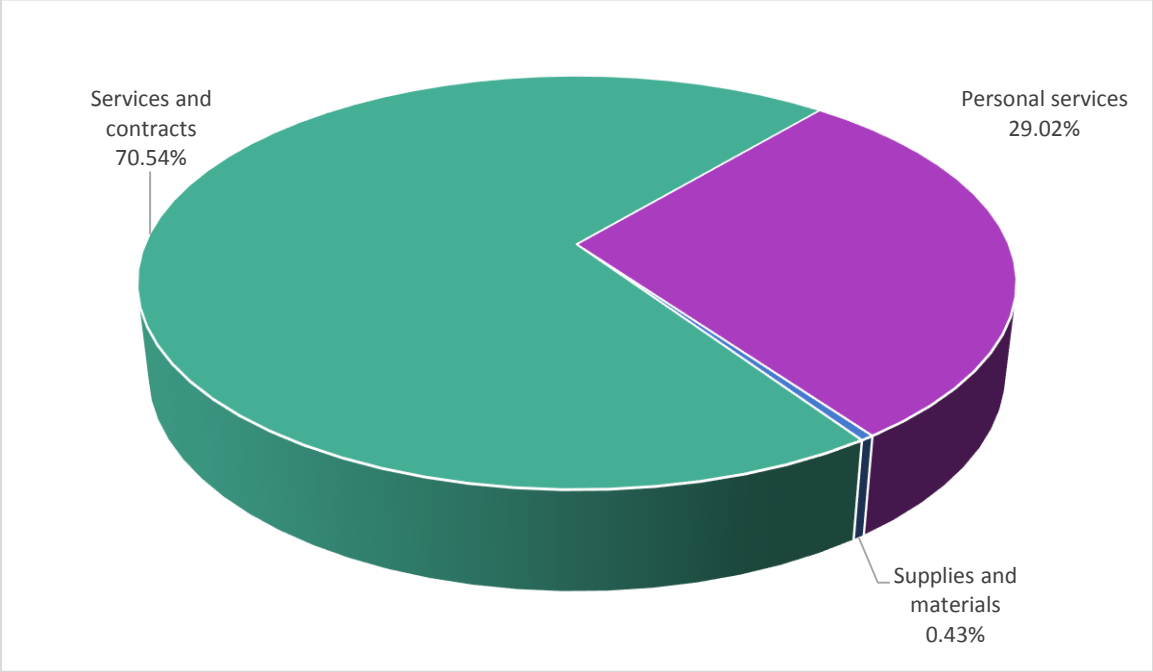


Figure 50 Human Resources Expenditures by Type

HUMAN RESOURCES:



Figure 51 Human Resources Expenditures History

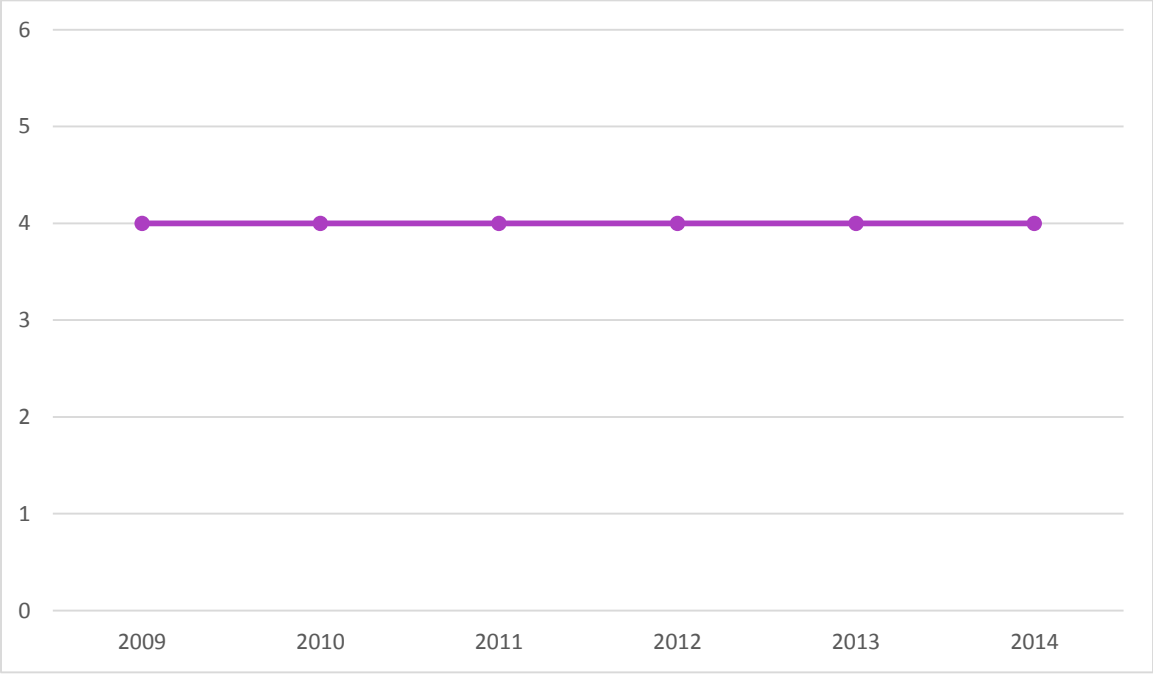


Figure 52 Human Resources Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Information Technology							
Personal services	469,468	495,355	493,799	499,846	602,928	496,235	0.49%
Supplies and materials	10,723	18,922	18,300	34,917	39,800	18,350	0.27%
Services and contracts	253,048	475,104	441,328	446,436	567,178	453,358	2.73%
Capital outlay	209,829	247,551	400,000	327,125	758,000	200,000	(50.00)%
Debt service	198,114	64,915	-	-	-	-	0.00%
Total Information Technology	1,141,183	1,301,847	1,353,427	1,308,323	1,967,906	1,167,943	(13.70)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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/Admin. Assistant	1	1	1	1	-	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	2	1	0.00%
Network Technician	1	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Web Interactive Developer	-	-	-	-	1	-	0.00%
Total Positions	7	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

INFORMATION TECHNOLOGY:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Unscheduled downtime	<1.00%	<0.01%	<0.01%	<0.01%	<0.01%
% of SPAM blocked	90%	99%	99%	99%	99%
% of hacking attempts blocked	100%	100%	100%	100%	100%
% of work orders completed in 48 hours	90%	95%	95%	95%	95%
% of work orders completed in 24 hours	*	60%	60%	60%	60%
% of data lost	*	0%	0%	0%	0%

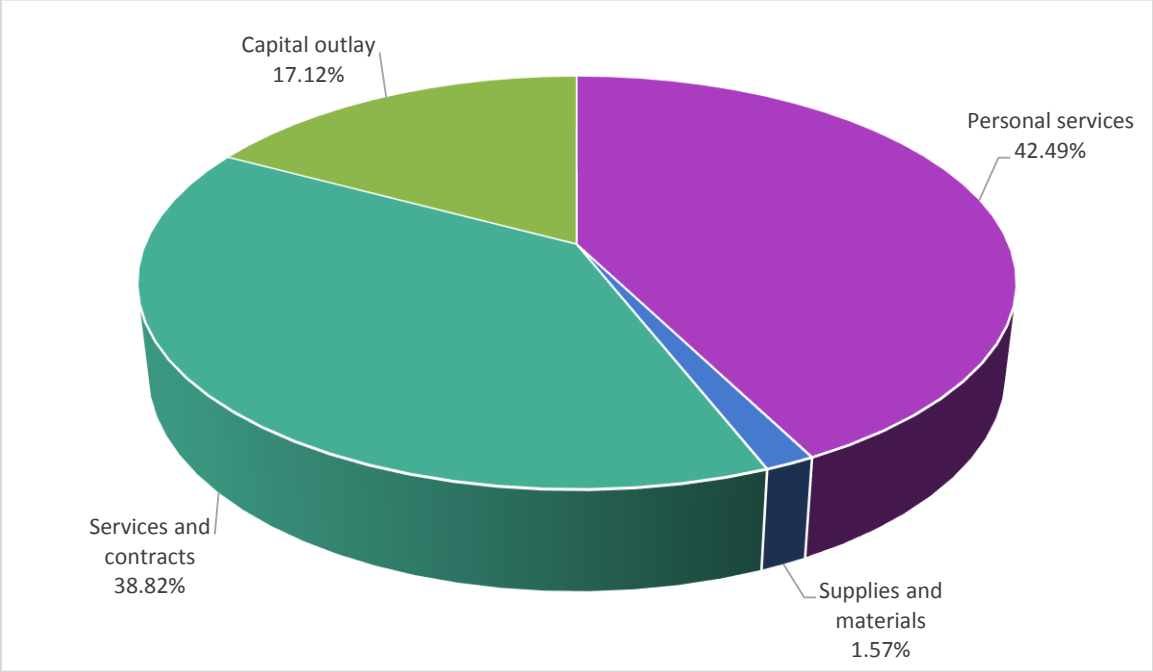


Figure 53 Information Technology Expenditures by Type

INFORMATION TECHNOLOGY:

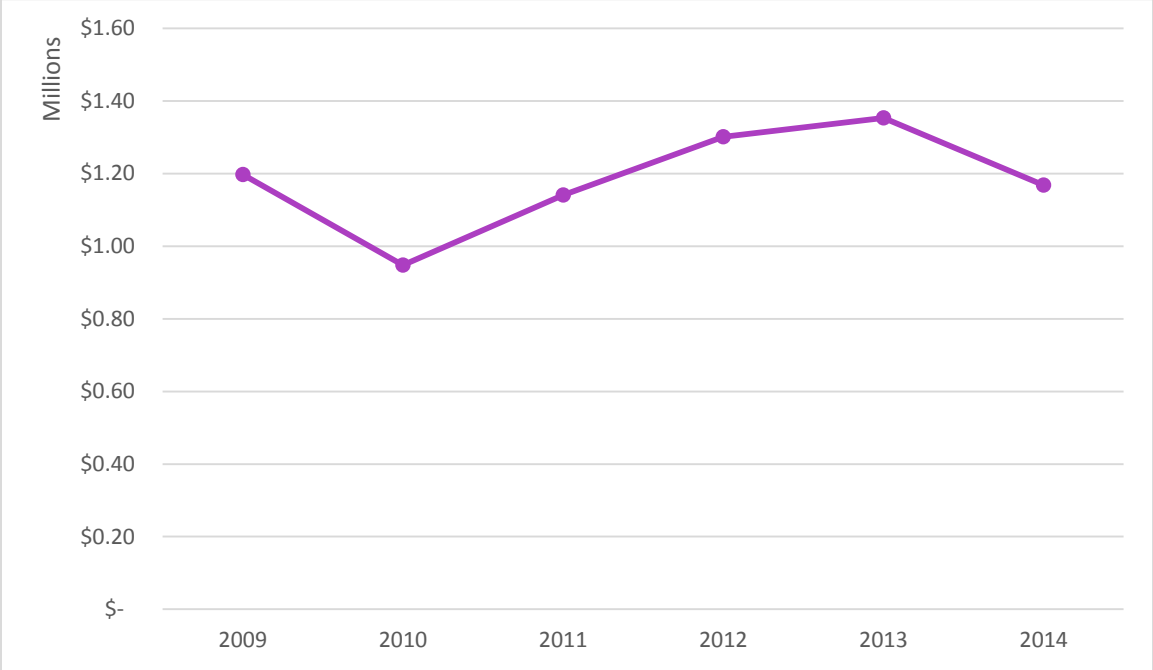


Figure 54 Information Technology Expenditures History



Figure 55 Information Technology Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Tax Commissioner							
Personal services	1,021,671	1,062,234	1,038,963	1,034,982	1,074,026	1,035,683	(0.32)%
Supplies and materials	12,874	20,241	19,575	23,633	22,000	19,000	(2.94)%
Services and contracts	165,273	143,644	171,881	124,272	186,924	154,392	(10.18)%
Capital outlay	-	528	-	-	-	-	0.00%
Total Tax Commissioner	1,199,818	1,226,647	1,230,419	1,182,917	1,282,950	1,209,075	(1.73)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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	2	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	0.00%
Sr. 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	9	8	0.00%
Tag Supervisor	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	1	1	0.00%
Total Positions	21	21	21	21	23	21	0.00%

TAX COMMISSIONER:

Significant Accomplishments/Changes:

- Tax reform and the TAVT

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 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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Collection rate for current levy	97%	97%	97%	97%	97%
Tags issued	80,000	80,000	80,000	80,000	80,000

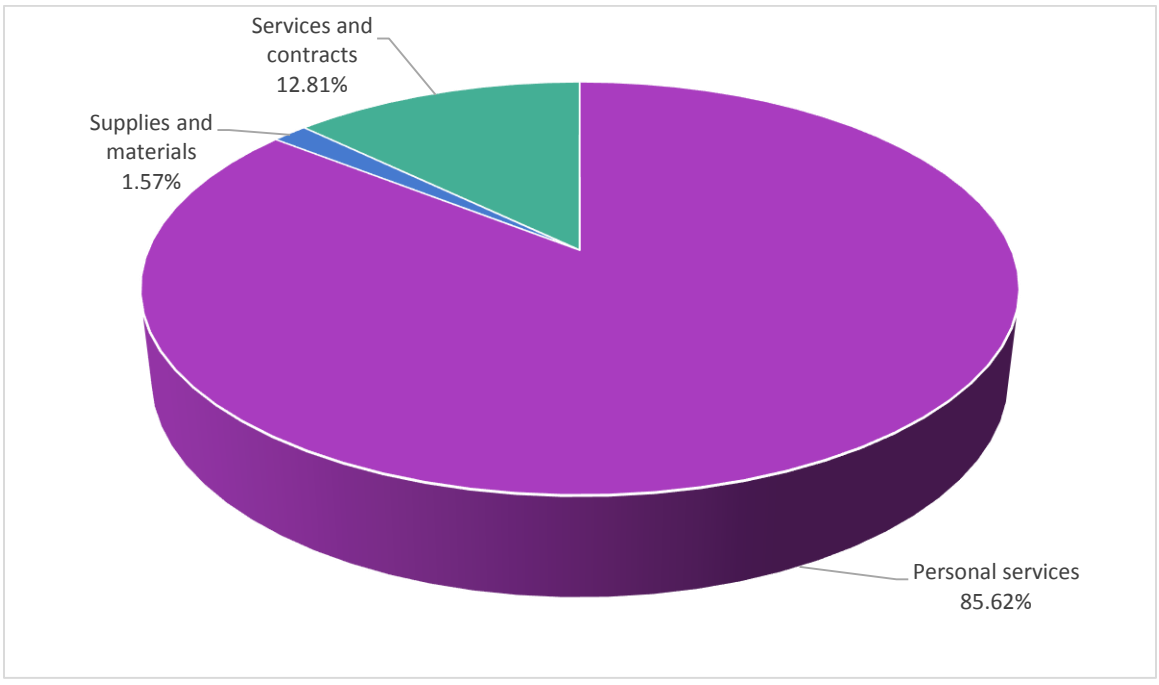


Figure 56 Tax Commissioner Expenditures by Type

TAX COMMISSIONER:

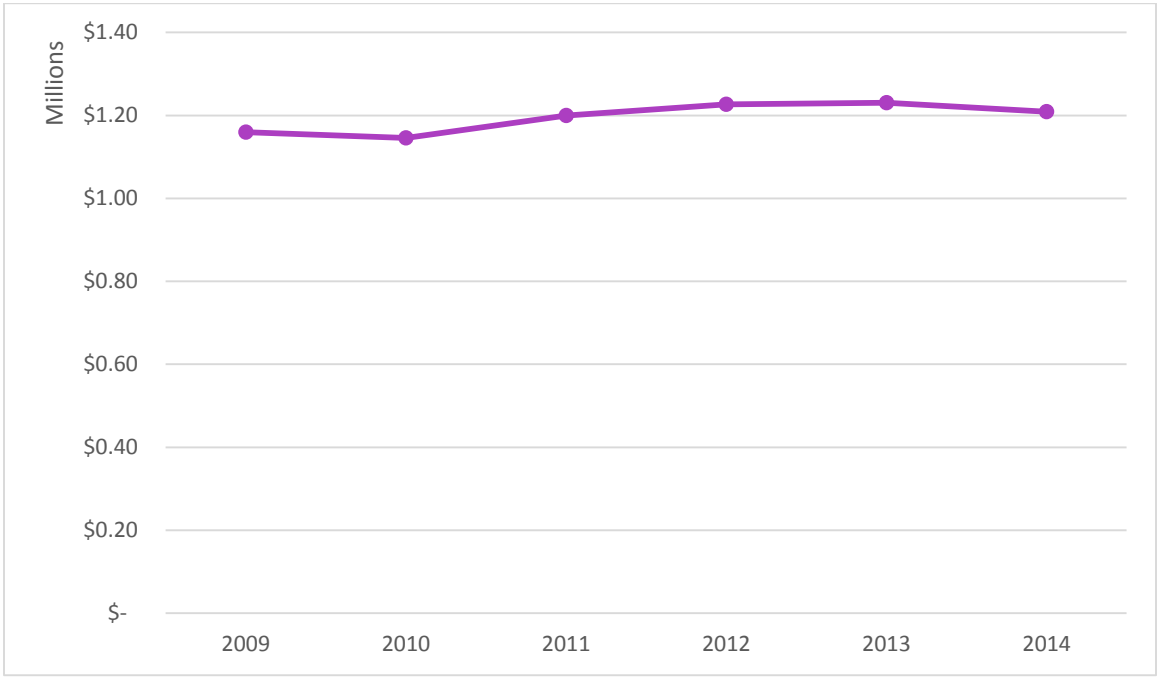


Figure 57 Tax Commissioner Expenditures History

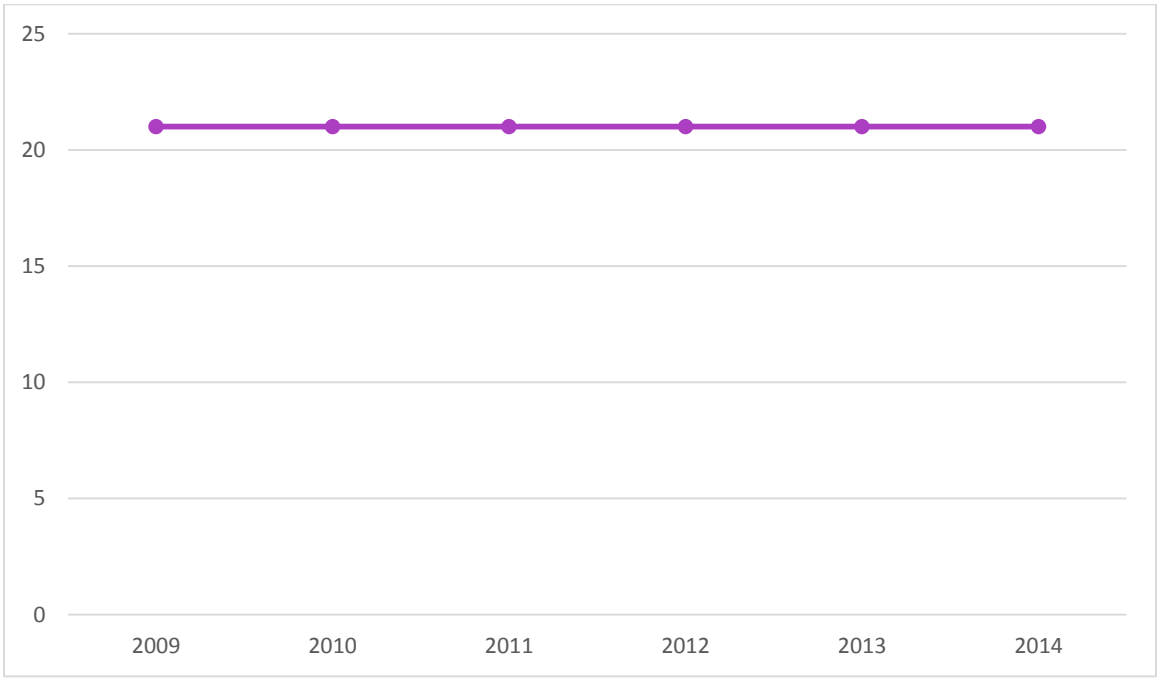


Figure 58 Tax Commissioner Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Assessors							
Personal services	1,111,614	1,173,849	1,178,308	1,177,801	1,289,446	1,178,888	(0.04)%
Supplies and materials	5,413	5,019	5,000	3,912	50,127	21,629	332.58%
Services and contracts	132,600	232,262	221,467	149,260	395,927	172,021	(22.33)%
Total Board of Assessors	1,249,627	1,411,530	1,404,775	1,330,974	1,735,500	1,371,538	(2.37)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	2	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Assessment Coordinator	-	-	-	-	1	-	0.00%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	2	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	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	1	1	0.00%
Real Property Appraiser	2	2	2	2	2	2	0.00%
Real Property Appraiser I	3	3	3	3	2	3	0.00%
Residential Appraiser	-	-	-	-	1	-	0.00%
Residential Appraiser 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 Positions	24	23	24	24	26	24	0.00%

BOARD OF ASSESSORS:

Significant Accomplishments/Changes:

- State audit ratio analysis met criteria to assess public utilities at full value

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

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Number of properties managed	46,902	47,378	47,523	47,750	47,750
% of properties reviewed	21%	17%	17%	20%	20%
Number of appeals filed	289	1,380	1,800	1,800	1,800
Appeals resolved by Board of Assessors	137	690	1,150	1,200	1,200
Appeals resolved by Board of Equalization	47	361	480	500	500

BOARD OF ASSESSORS:

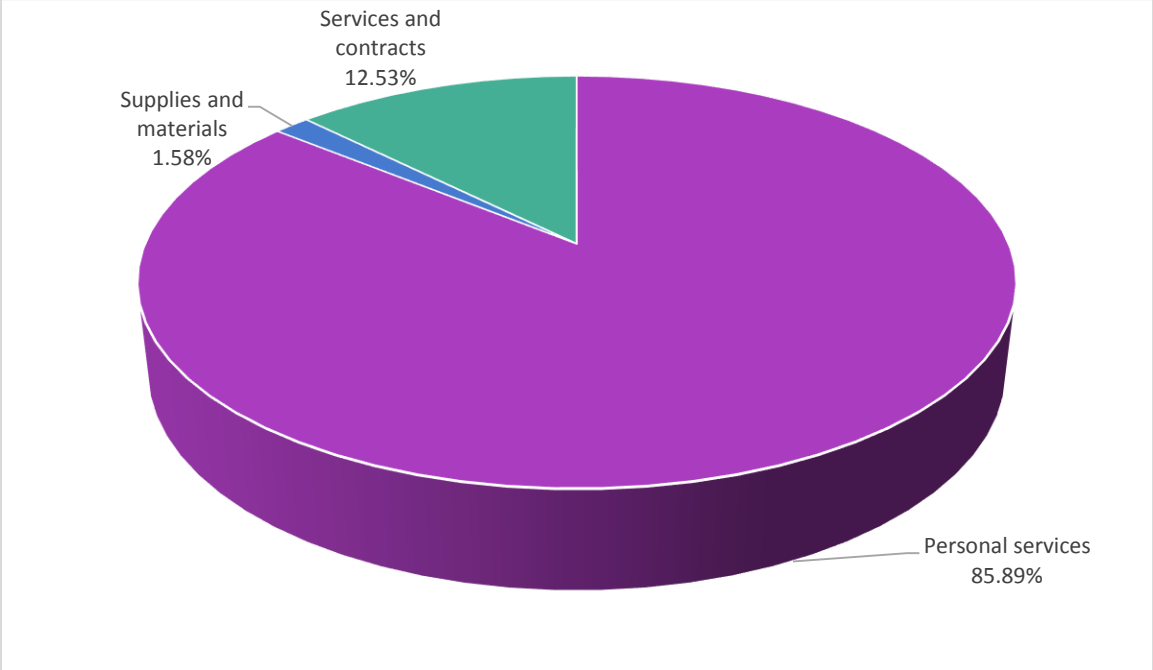


Figure 59 Board of Assessors Expenditures by Type

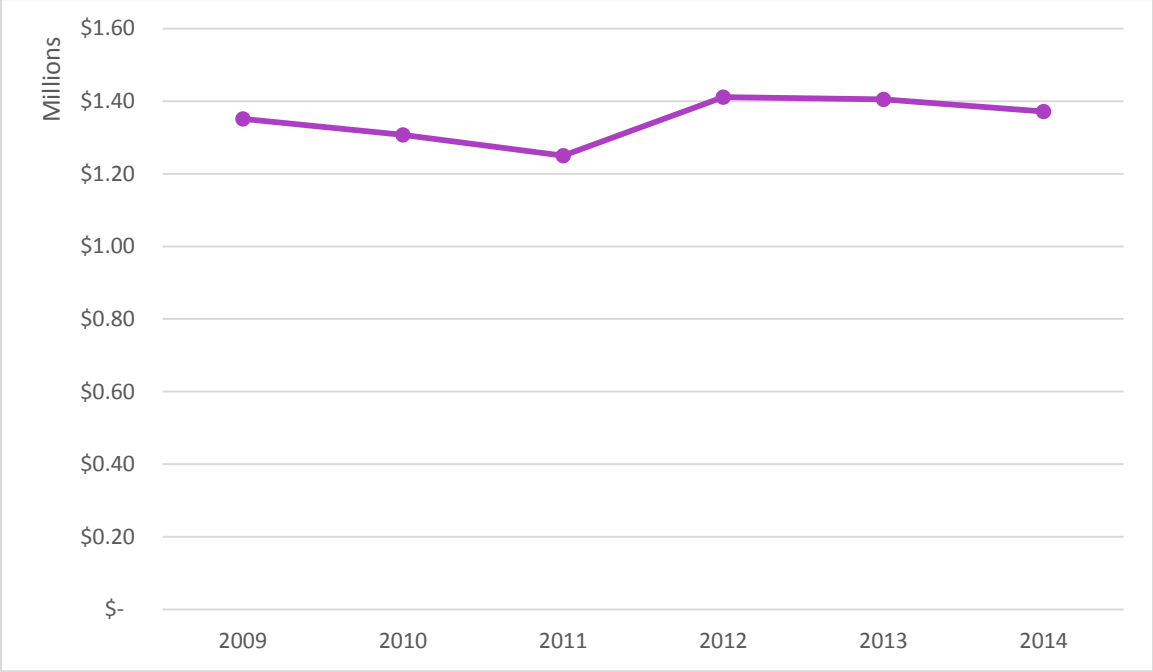


Figure 60 Board of Assessors Expenditures History

BOARD OF ASSESSORS:

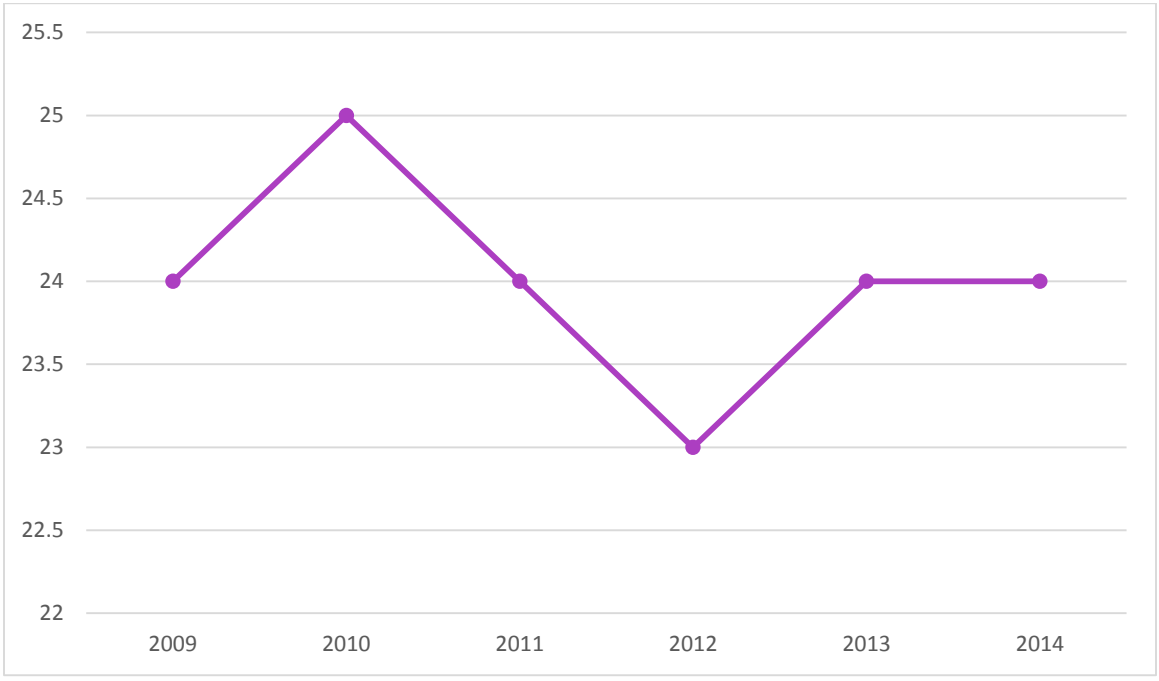


Figure 61 Board of Assessors Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Facilities Maintenance							
Personal services	759,777	806,166	804,205	874,645	926,171	961,421	19.55%
Supplies and materials	39,551	37,300	40,700	46,176	37,055	37,225	(8.54)%
Services and contracts	1,226,124	1,052,331	1,124,133	1,111,216	1,132,867	1,099,036	(2.23)%
Capital outlay	4,065	1,983	52,500	17,523	368,700	16,100	(69.33)%
Debt service	1,157,325	1,156,856	1,156,356	886,053	1,156,356	1,156,356	0.00%
Total Facilities Maintenance	3,186,841	3,054,636	3,177,894	2,935,613	3,621,149	3,270,138	2.90%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Custodial Crew Leader	1	1	1	1	1	1	0.00%
Custodian	9	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%
Grounds Equipment Worker	-	-	-	4	4	4	100.00%
Mail Clerk	1	1	1	1	1	1	0.00%
Total Positions	21	21	21	25	25	25	19.05%

Significant Accomplishments/Changes:

- Absorbed some personnel from Sanitation
- Separation of more budgets for buildings that were accounting for in specific departmental budgets

FACILITIES MAINTENANCE:

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

Budget by Facility	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administration	860,365	898,472	881,730	960,002	1,039,646	1,034,648	17.34%
Emergency Operations Center	-	-	-	-	-	40,624	100.00%
Courthouse	95,321	67,512	62,200	46,507	68,363	40,485	(34.91)%
Animal Shelter	-	-	-	-	-	46,704	100.00%
Health Centers	23,018	20,465	20,034	20,867	20,214	20,914	4.39%
Auxiliary Buildings	23,334	28,762	22,300	37,622	45,391	25,599	14.79%
Public Works Facility	65,852	44,396	45,000	53,452	47,096	41,096	(8.68)%
Leila Ellis Building	54,610	44,663	46,000	47,774	58,076	47,453	3.16%
Human Resource Building	295,802	169,822	311,926	289,655	302,175	251,455	(19.39)%
Old Administration Building	34,727	5,626	6,398	10,172	222,494	5,444	(14.91)%
4H Camp	31,036	37,149	41,200	37,504	47,928	30,728	(25.42)%
Board of Elections Building	31,127	31,298	32,250	28,880	48,452	29,526	(8.45)%
Civic Center	42,569	56,279	45,500	41,146	45,520	38,800	(14.73)%
Old District Attorney Building	17,039	247	-	-	-	-	0.00%
Governmental Building	71,156	69,397	81,500	75,928	100,993	67,246	(17.49)%
Judicial/Administration Complex	1,540,886	1,580,549	1,581,856	1,286,104	1,574,801	1,549,416	(2.05)%

FACILITIES MAINTENANCE:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Number of buildings maintained	52	51	51	51	51
Number of grounds maintained	58	58	58	58	58
Average days for work order completion	7	6	5	5	4

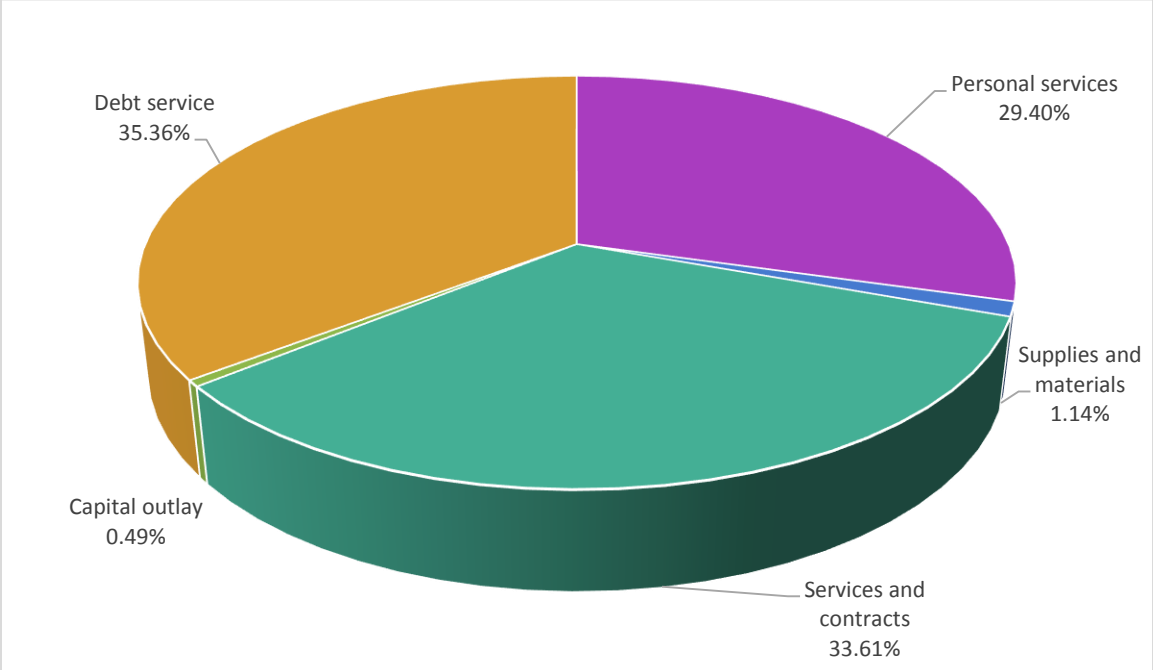


Figure 62 Facilities Maintenance Expenditures by Type

FACILITIES MAINTENANCE:

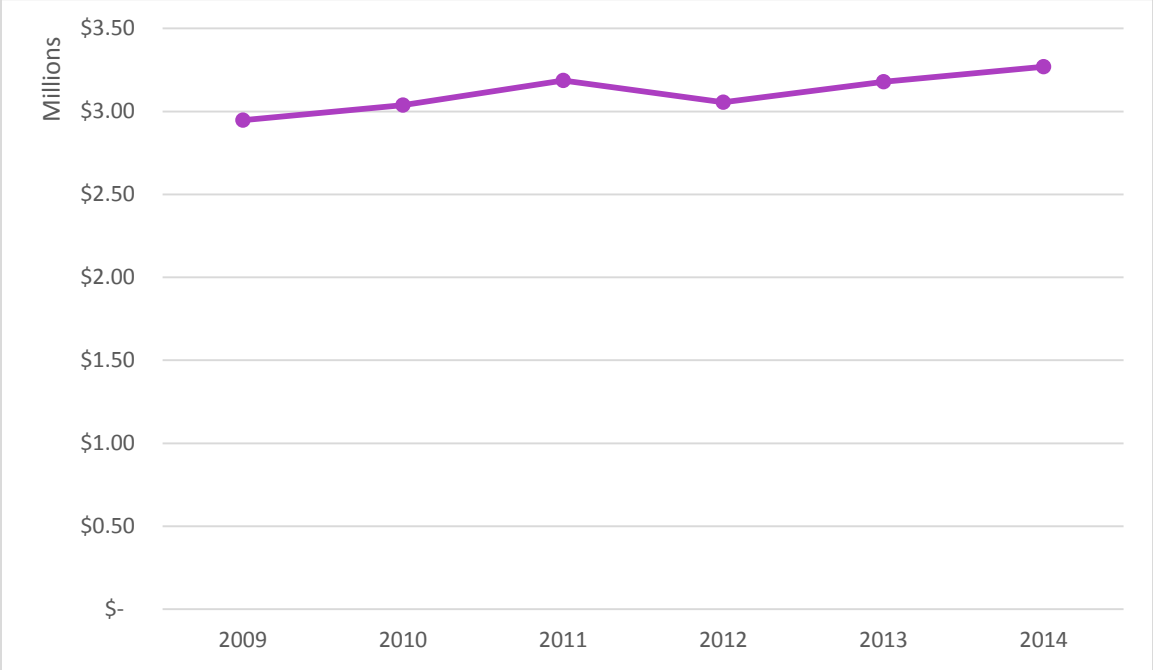


Figure 63 Facilities Maintenance Expenditures History

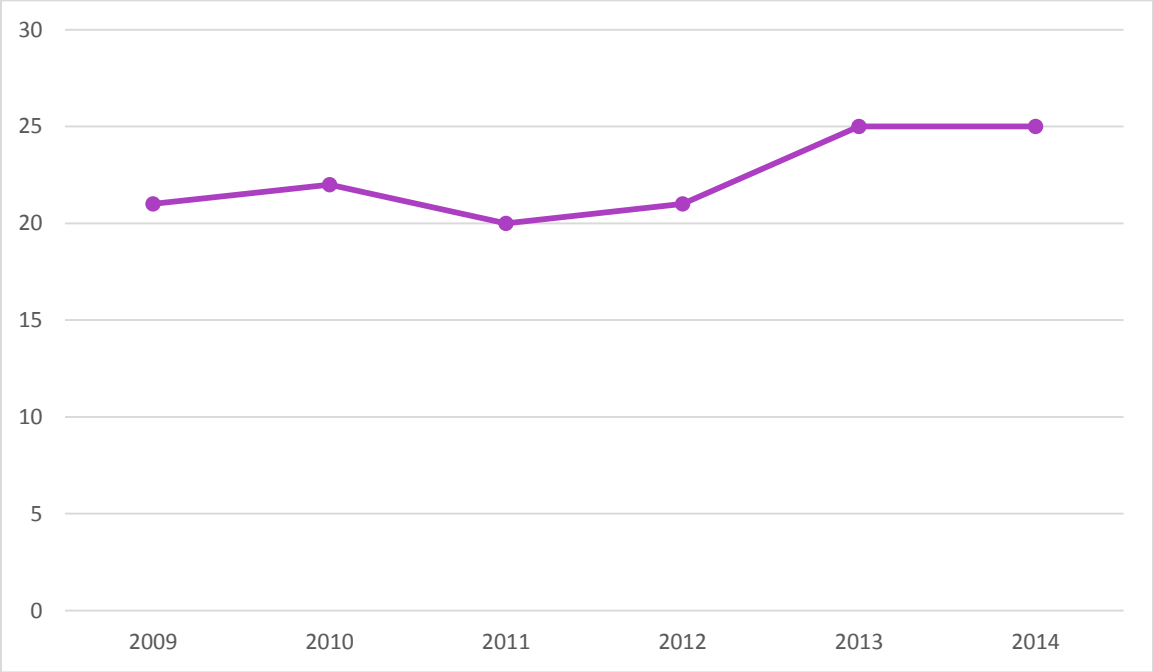


Figure 64 Facilities Maintenance Personnel History

FACILITIES MAINTENANCE:

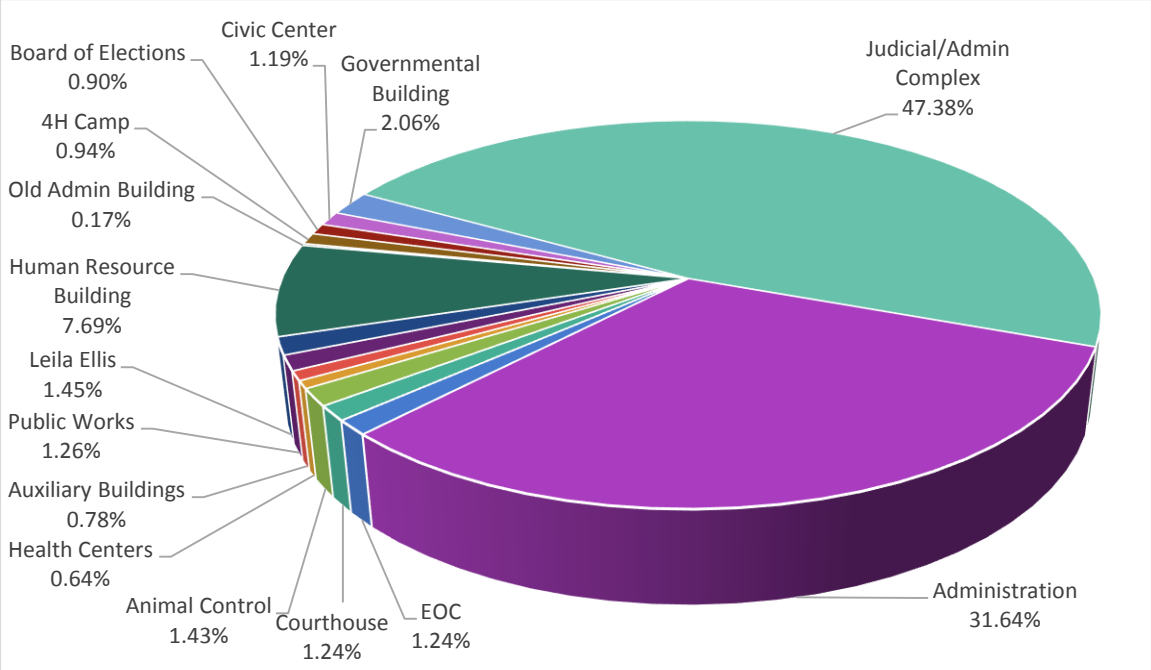


Figure 65 Facilities Maintenance Expenditures by Facility

COUNTY ENGINEER:

The Office of the County Engineer performs technical review of land developments and provides engineering and technical analysis and associated administration to the Board of Commissioners.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
County Engineer							
Personal services	561,798	568,541	559,771	517,662	589,000	498,038	(11.03)%
Supplies and materials	1,654	158	3,600	2,505	10,670	10,670	196.39%
Services and contracts	91,781	77,656	72,315	74,022	71,425	72,180	(0.19)%
Total County Engineer	655,233	646,355	635,686	594,189	671,095	580,888	(8.62)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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%
Environmental Manager	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	1	1	1	1	0.00%
Principal Engineering Inspector	1	1	1	1	1	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 Positions	7	7	7	7	8	7	0.00%

Significant Accomplishments/Changes:

- None

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

COUNTY ENGINEER:

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

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
% of E&S review of homes within 24 hours	90%	95%	95%	95%	95%
% of plans reviewed within 10 days	98%	99%	99%	99%	99%
% of projects awarded within 10% of estimates	90%	90%	95%	95%	95%
Miles of paving under LMIG	8.78	8.88	9.00	9.00	9.00

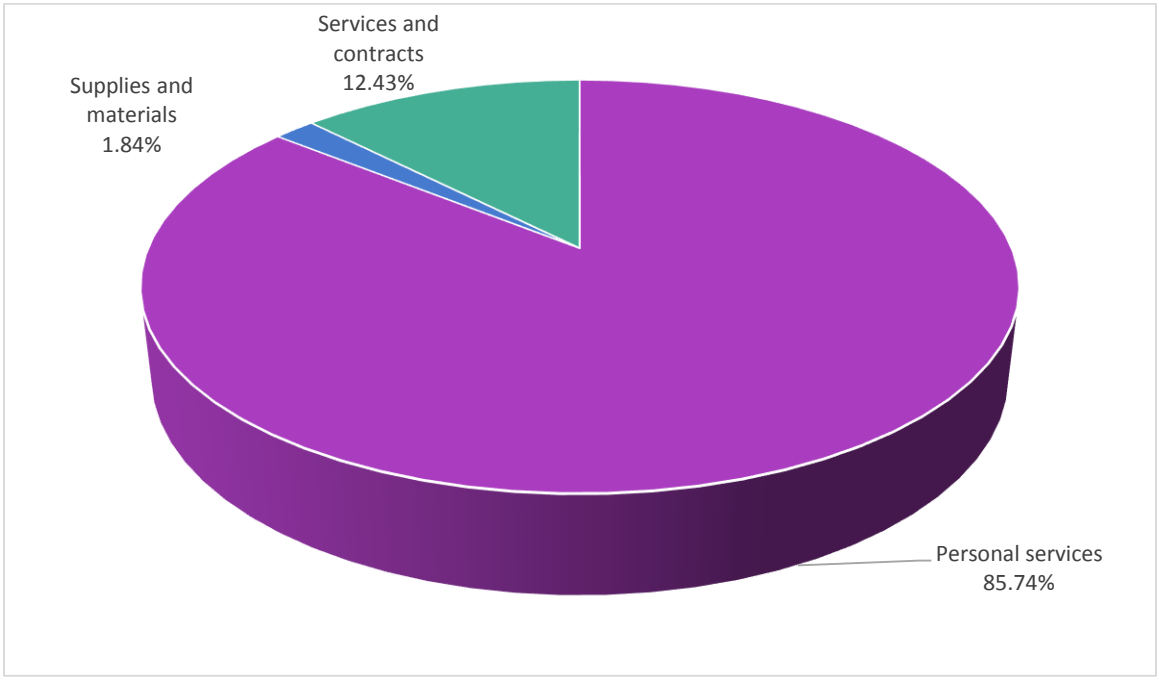


Figure 66 County Engineer Expenditures by Type

COUNTY ENGINEER:

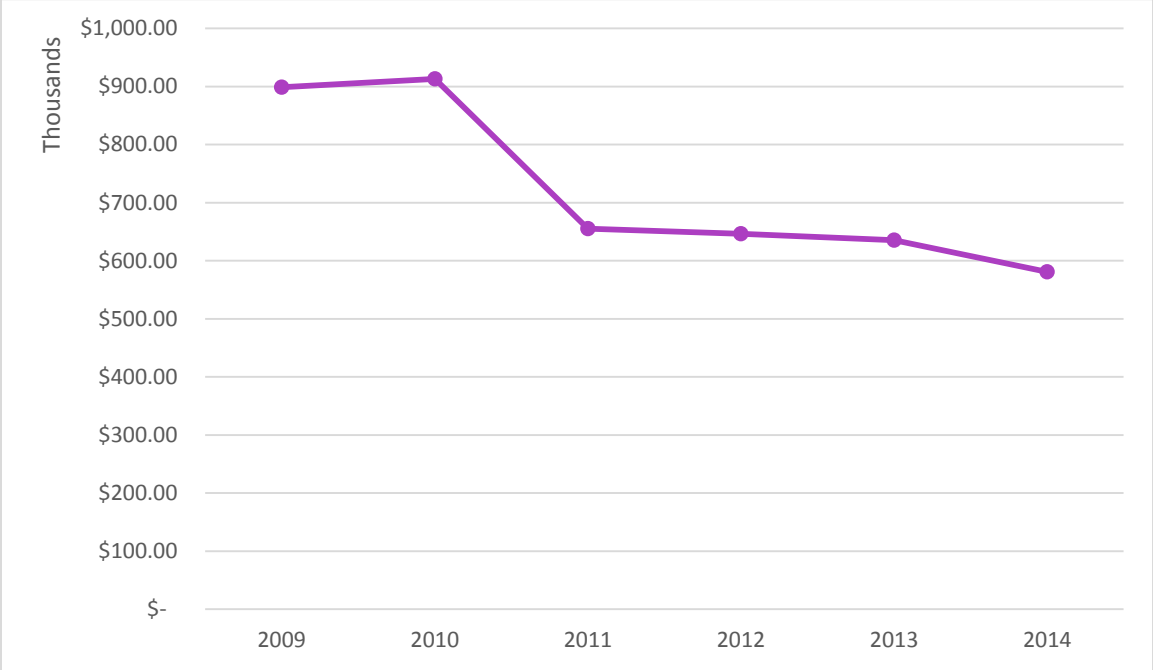


Figure 67 County Engineer Expenditures History

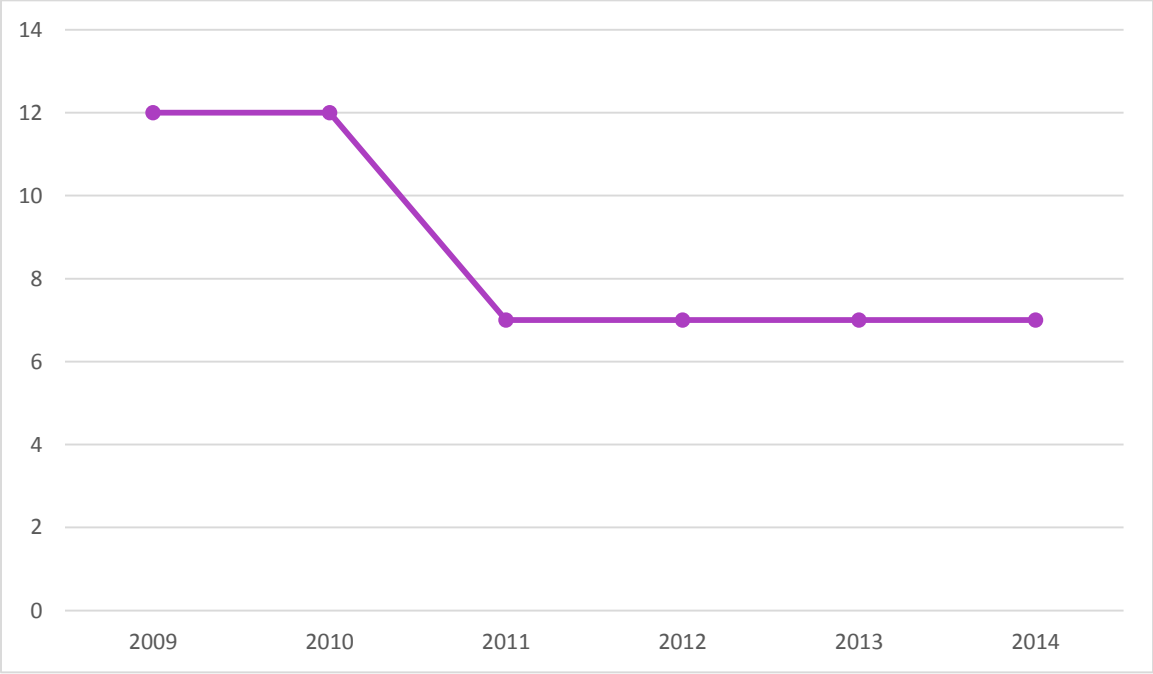


Figure 68 County Engineer Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Superior Court							
Personal services	346,676	351,560	292,033	336,850	162,831	304,611	4.31%
Supplies and materials	1,162	556	800	269	1,710	1,160	45.00%
Services and contracts	39,545	37,633	40,890	34,672	58,859	28,858	(29.43)%
Total Superior Court	387,383	389,748	333,723	371,791	223,400	334,629	0.27%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Bailiff	3	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	2	2	0.00%
Official Court Reporter	5	5	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	5	0.00%
Total Positions	15	15	15	15	15	15	0.00%

Significant Accomplishments/Changes:

- 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

SUPERIOR COURT:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Civil cases filed	3,549	3,238	3,425	3,500	3,500
Criminal cases filed	3,771	3,907	3,929	4,000	4,000

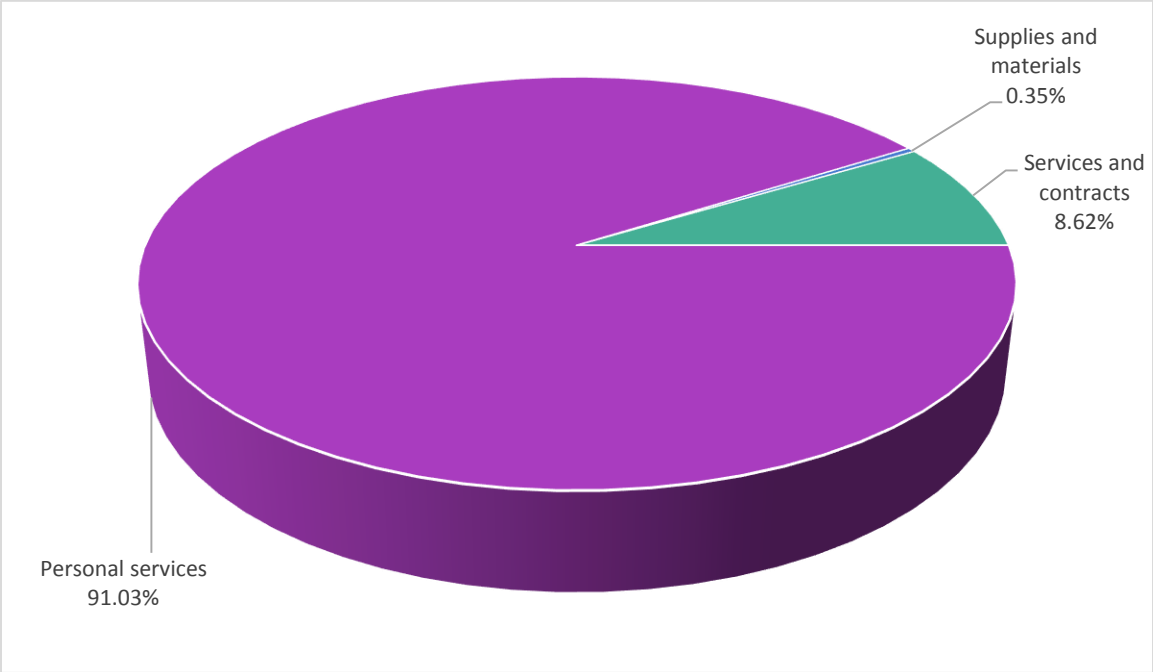


Figure 69 Superior Court Expenditures by Type

SUPERIOR COURT:

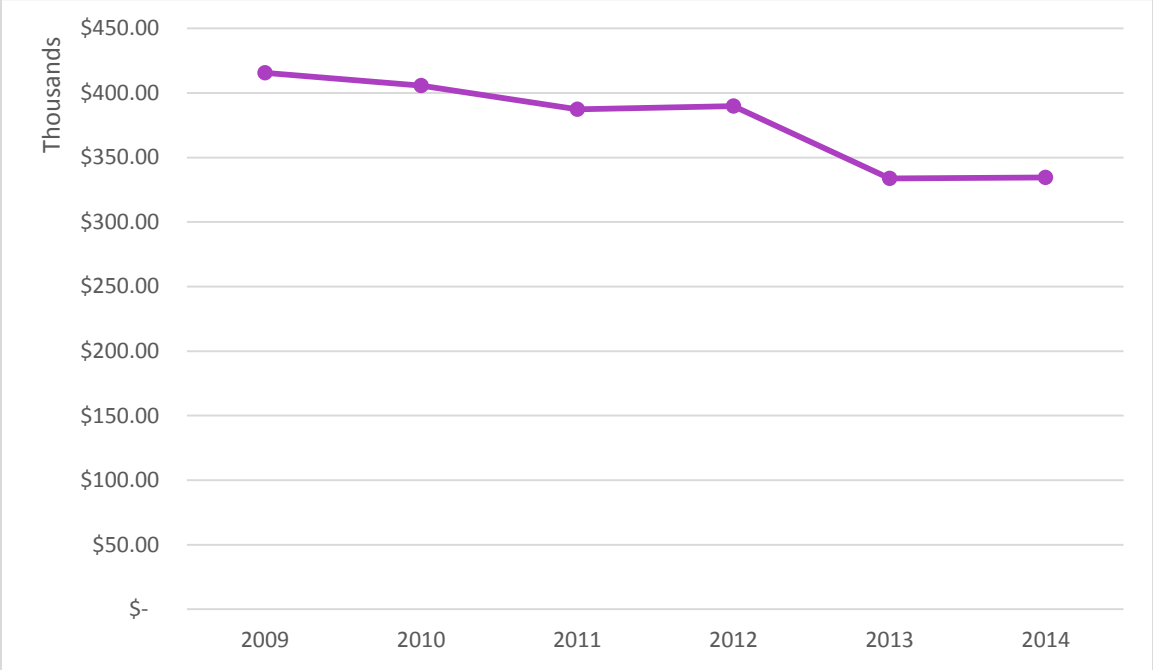


Figure 70 Superior Court Expenditures History

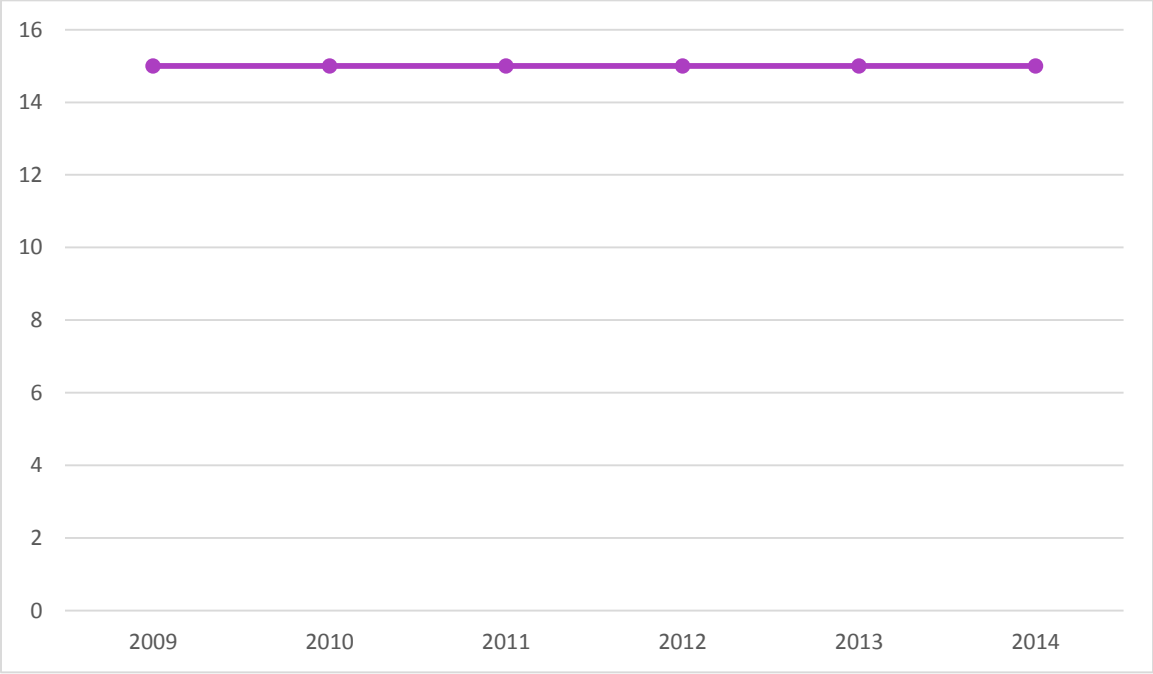


Figure 71 Superior Court Personnel History

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Community Service							
Personal services	-	6,228	64,910	63,646	112,878	64,910	0.00%
Supplies and materials	-	655	500	1,656	5,132	1,000	100.00%
Services and contracts	-	22,771	103,500	84,812	103,839	78,582	(24.08)%
Total Community Service	-	29,653	168,910	150,113	221,849	144,492	(14.46)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Community Service Director	-	1	1	1	1	1	0.00%
Community Service Deputy	-	-	-	-	1	-	0.00%
Total Positions	-	1	1	1	2	1	0.00%

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

COMMUNITY SERVICE:

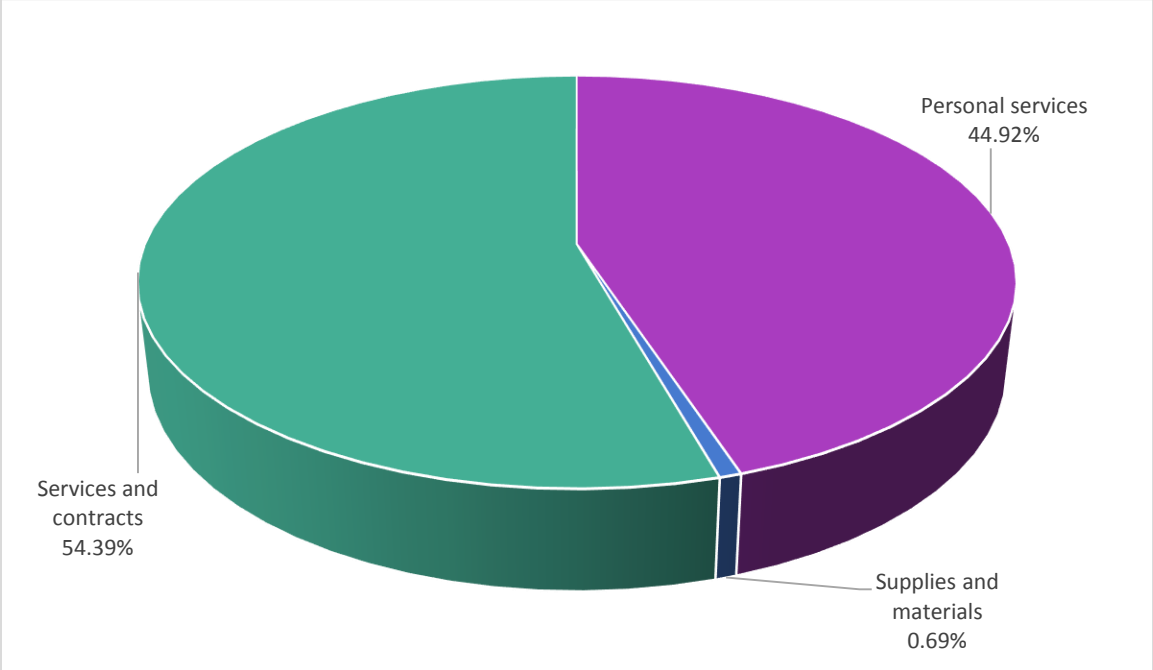


Figure 72 Community Service Expenditures by Type

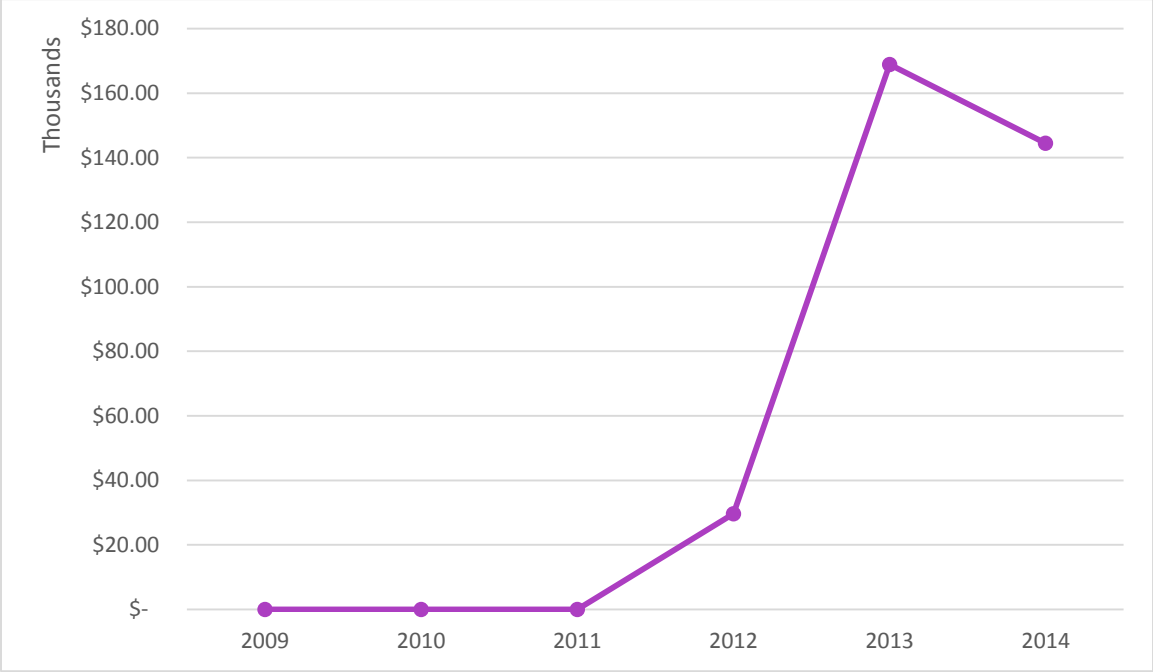


Figure 73 Community Service Expenditures History

COMMUNITY SERVICE:

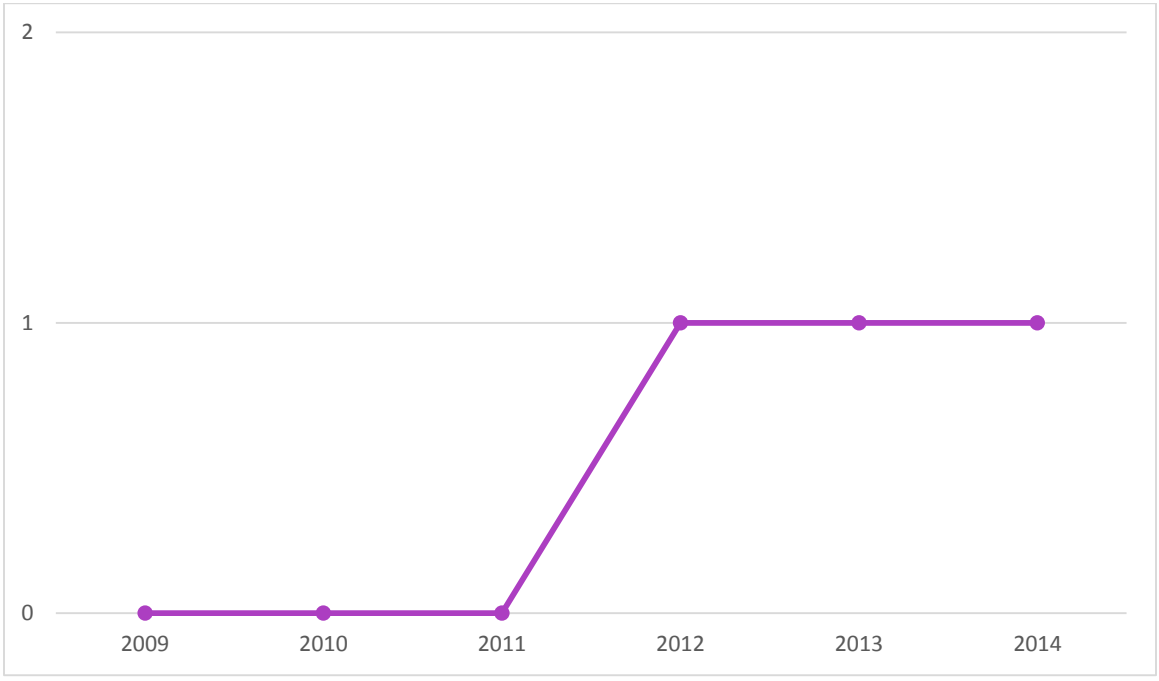


Figure 74 Community Service Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Clerk of Court							
Personal services	841,804	870,591	884,281	892,419	858,972	871,972	(1.39)%
Supplies and materials	10,043	13,152	9,500	21,496	33,000	9,000	(5.26)%
Services and contracts	274,581	265,953	257,910	279,515	263,675	254,082	(1.48)%
Total Clerk of Court	1,126,429	1,149,695	1,151,691	1,193,429	1,155,647	1,135,054	(1.44)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Chief Clerk	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	0.00%
Court Clerk	2	4	4	5	5	5	25.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
PT Accounting Clerk	1	1	1	-	-	-	(100.00)%
Sr. Deputy Clerk	4	3	3	3	3	3	0.00%
Total Positions	18	19	19	19	19	19	0.00%

Significant Accomplishments/Changes:

- New Clerk of Superior Court

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

CLERK OF COURT:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Civil cases filed – Superior	3,549	3,238	3,425	3,500	3,500
Criminal cases filed – Superior	3,771	3,907	3,929	4,000	4,000
Civil cases filed – State	1,628	1,019	832	900	900
Criminal cases filed – State	16,069	18,589	19,135	19,250	19,500
Juvenile cases filed	1,184	1,444	1,026	1,000	1,000

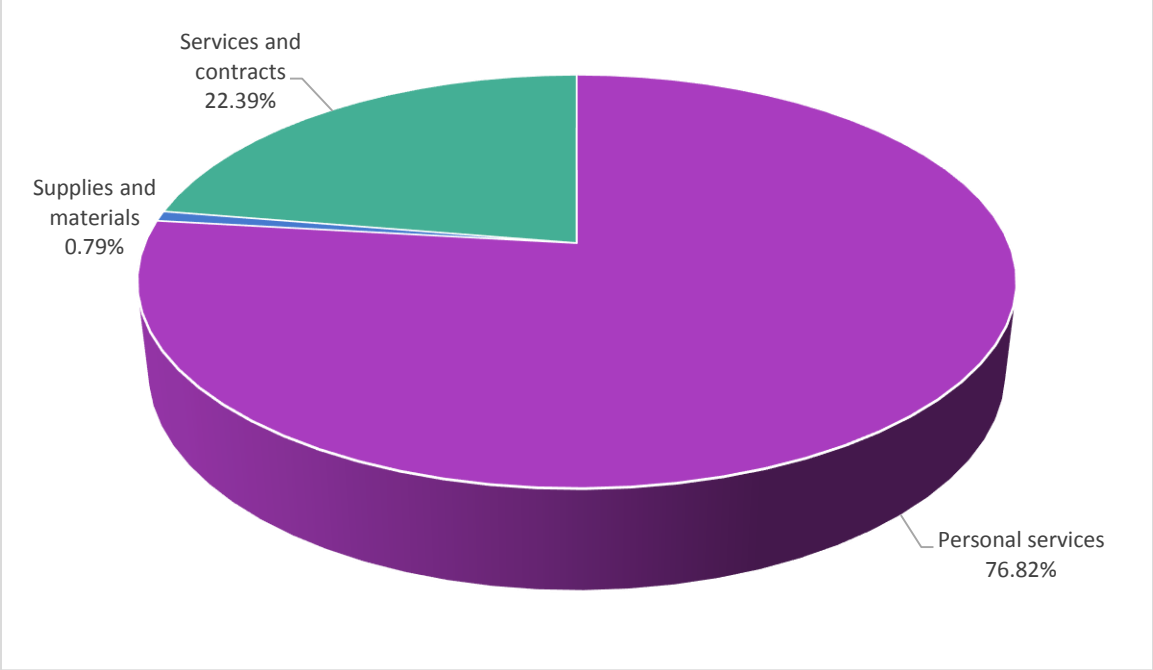


Figure 75 Clerk of Court Expenditures by Type

CLERK OF COURT:

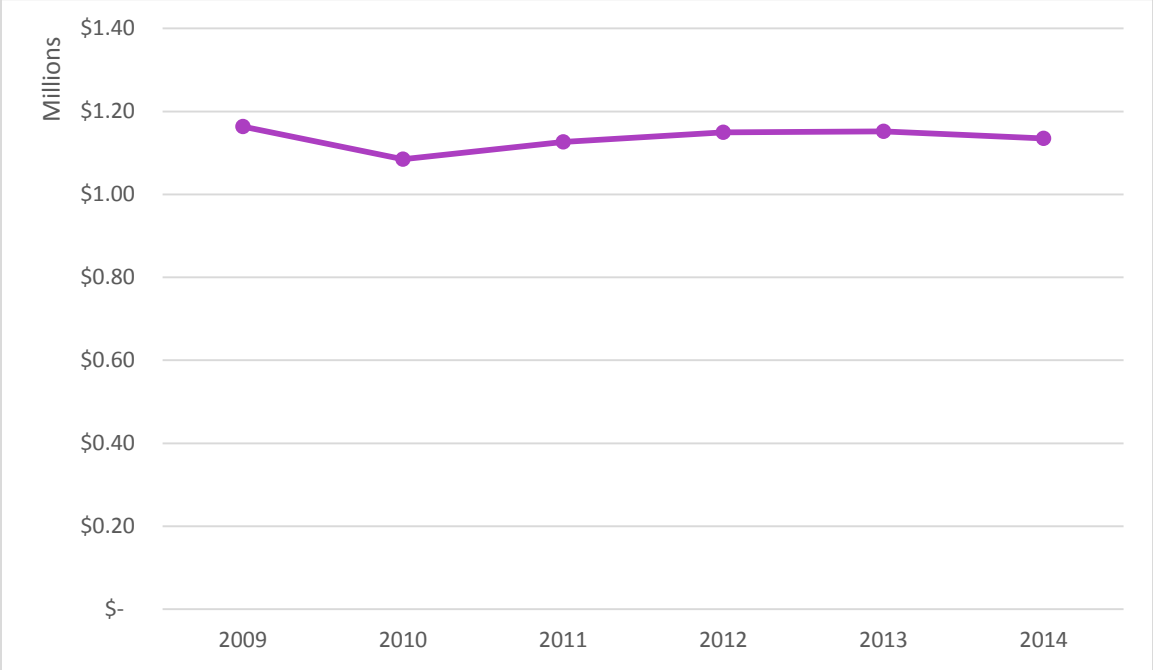


Figure 76 Clerk of Court Expenditures History

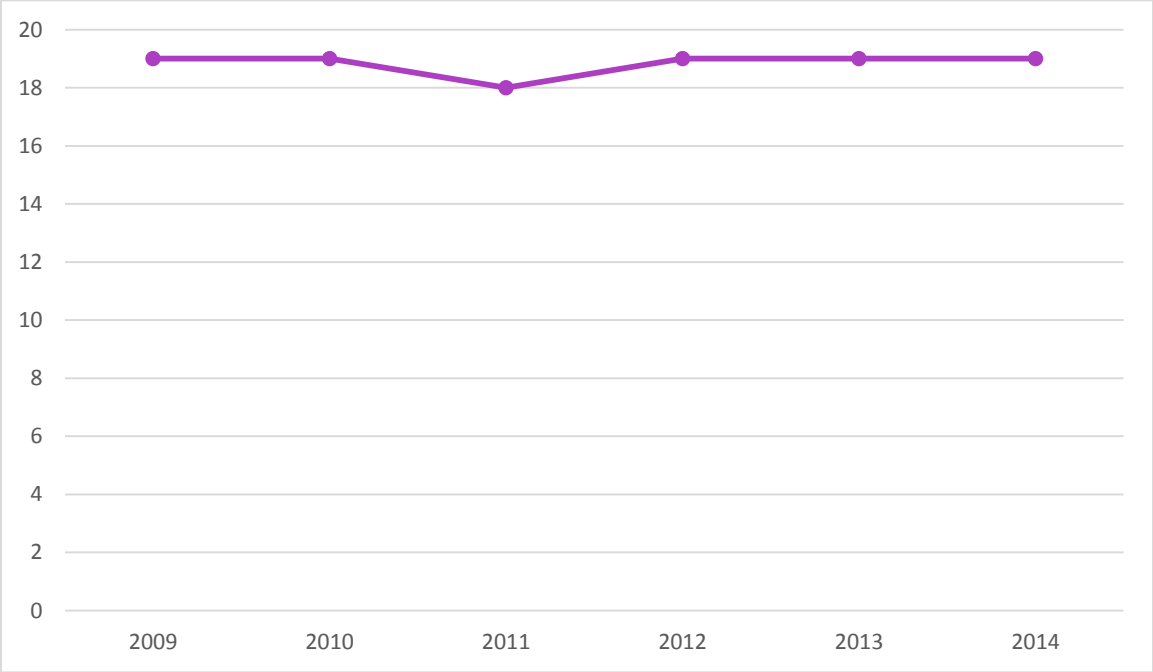


Figure 77 Clerk of Court Personnel History

STATE COURT:

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

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
State Court							
Personal services	284,137	294,053	291,446	291,209	422,562	291,950	0.17%
Supplies and materials	6,084	2,074	5,428	6,258	12,070	5,428	0.00%
Services and contracts	67,840	59,496	84,860	83,034	216,624	77,569	(8.59)%
Capital outlay	-	-	-	-	17,000	-	0.00%
Total State Court	358,061	355,623	381,734	380,498	668,256	374,947	(1.78)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Assistant	-	-	-	-	1	-	0.00%
Court Reporter	1	1	1	1	2	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	2	1	0.00%
Total Positions	4	4	4	4	7	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

STATE COURT:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Civil cases filed	1,371	1,043	832	1,000	1,000
Criminal cases filed	14,000	21,086	19,150	20,000	20,000
Revocation hearings held	1,088	1,200	1,200	1,200	1,200
Community service hours completed	42,342	39,565	40,000	40,000	40,000
Indigent defense appointments made	148	98	125	125	125
Indigent defense costs repaid	$63,059	$40,616	$40,000	$40,000	$40,000
Indigent defense costs recuperated	$18,620	$24,189	$25,000	$25,000	$25,000
Indigent defense fees recuperated	$3,150	$3,750	$3,500	$3,500	$3,500

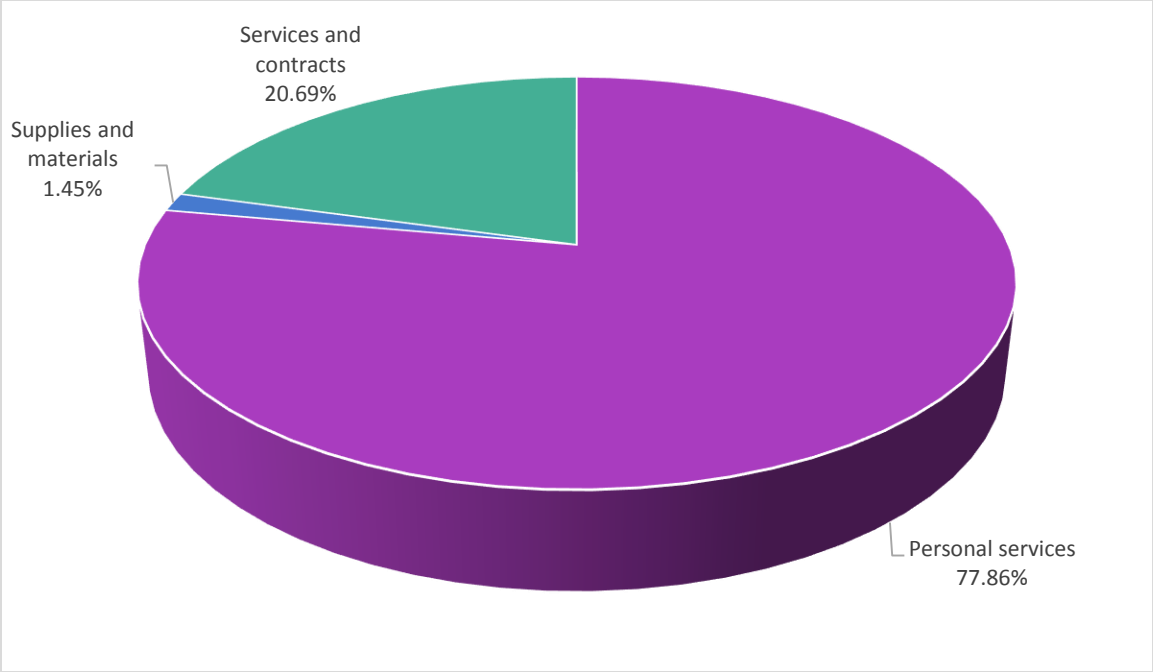


Figure 78 State Court Expenditures by Type

STATE COURT:

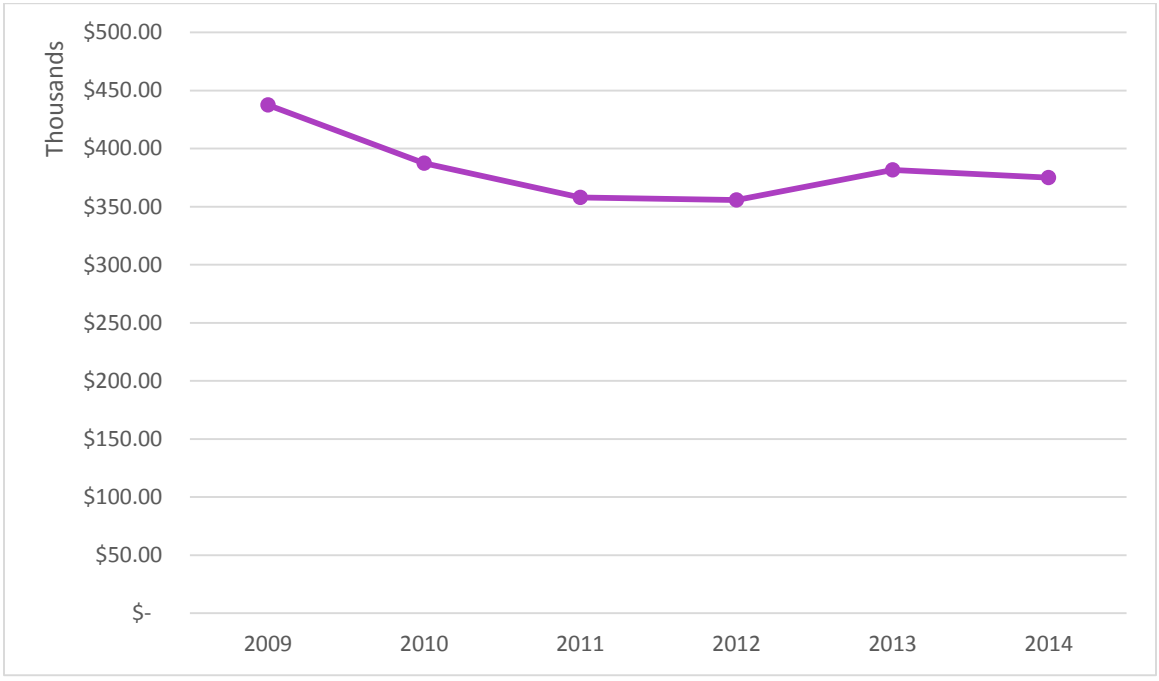


Figure 79 State Court Expenditures History

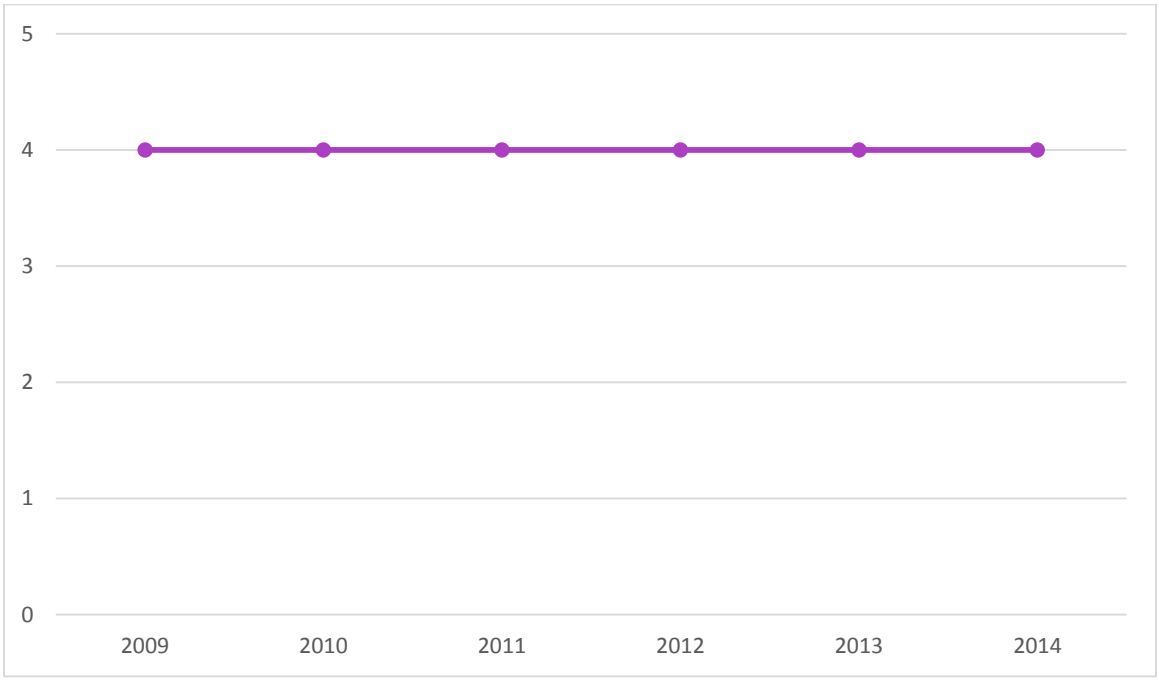


Figure 80 State Court Personnel History

SOLICITOR:

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

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Solicitor							
Personal services	413,226	439,759	432,994	384,887	458,067	403,640	(6.78)%
Supplies and materials	5,316	2,896	2,500	1,892	2,900	1,650	(34.00)%
Services and contracts	5,772	5,490	4,931	2,677	6,665	3,273	(33.62)%
Total Solicitor	424,314	448,144	440,425	389,457	467,632	408,563	(7.23)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Assistant	1	1	1	1	-	1	0.00%
Administrative Clerk	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%
Office Manager	-	-	-	-	1	-	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Positions	6	6	6	6	5	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

SOLICITOR:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Cases scheduled for jury trial	570	600	600	600	600
Cases scheduled for non-jury trial	190	200	200	200	200
Pretrial motion hearings	310	325	325	325	325
Probation revocation hearings	1,342	1,400	1,400	1,400	1,400
Interviews with crime victims	616	600	600	600	600

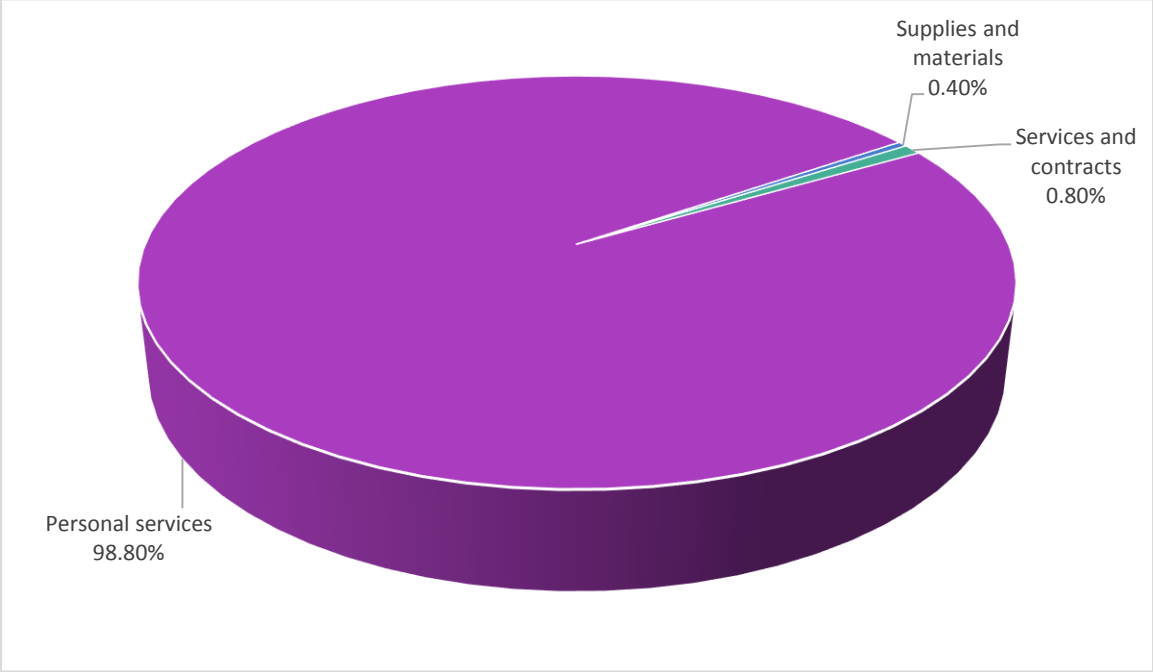


Figure 81 Solicitor Expenditures by Type

SOLICITOR:

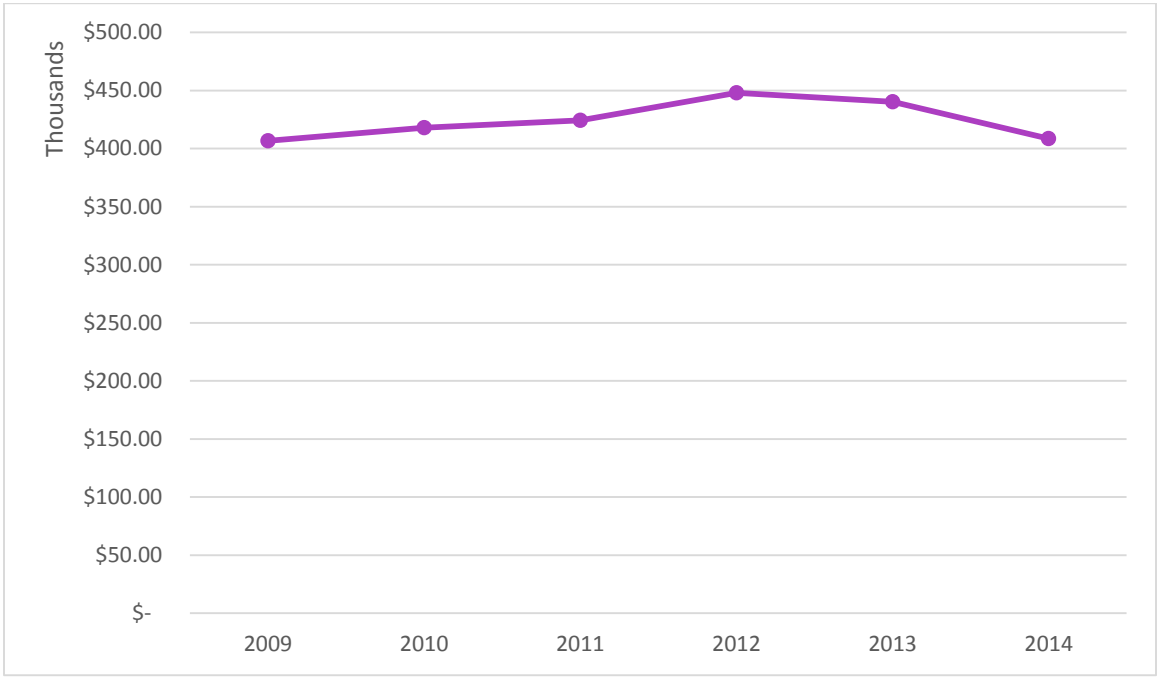


Figure 82 Solicitor Expenditures History

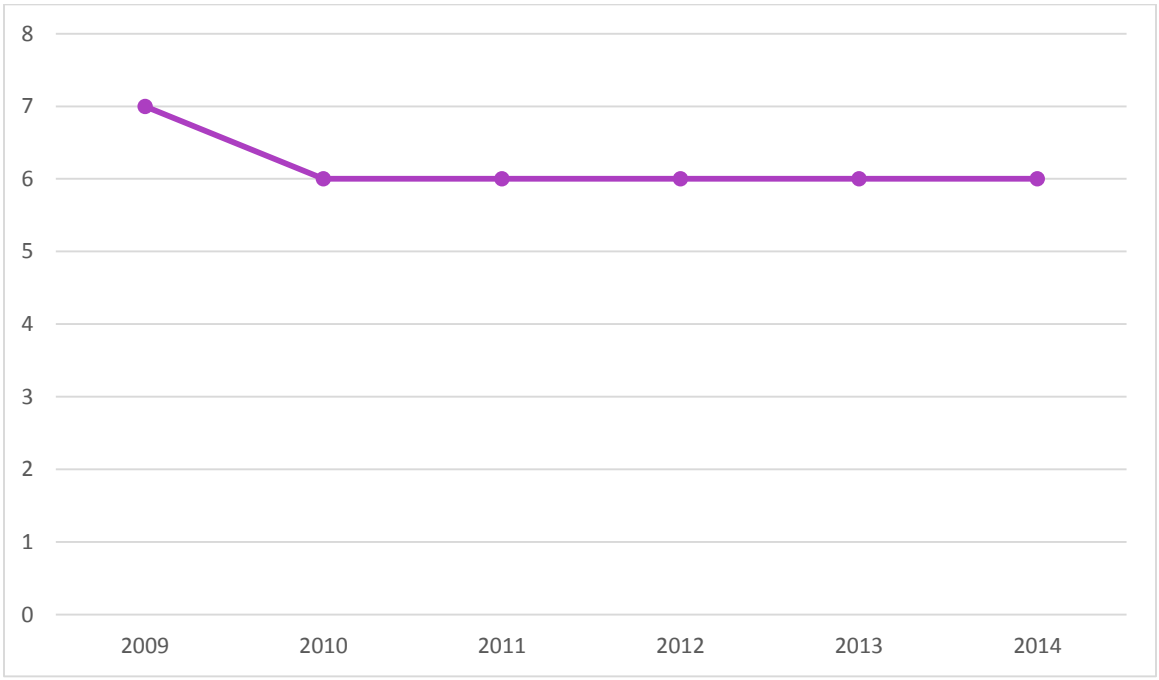


Figure 83 Solicitor Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Magistrate Court							
Personal services	598,402	611,659	629,161	657,418	657,418	629,355	0.03%
Supplies and materials	6,203	4,465	8,615	8,538	13,861	13,861	60.89%
Services and contracts	37,765	32,390	29,584	32,148	30,786	31,024	4.87%
Total Magistrate Court	642,369	648,514	667,360	673,521	702,065	674,240	1.03%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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 Magistrate	-	-	-	-	1	-	0.00%
Total Positions	11	11	11	11	12	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

MAGISTRATE COURT:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Service of dispossessory notice within 24 hours	100%	100%	100%	100%	100%
Civil cases	6,000	6,500	6,500	6,500	6,500
Criminal warrant applications	5,000	5,900	6,000	6,000	6,000
Civil hearings heard within required time	100%	100%	100%	100%	100%

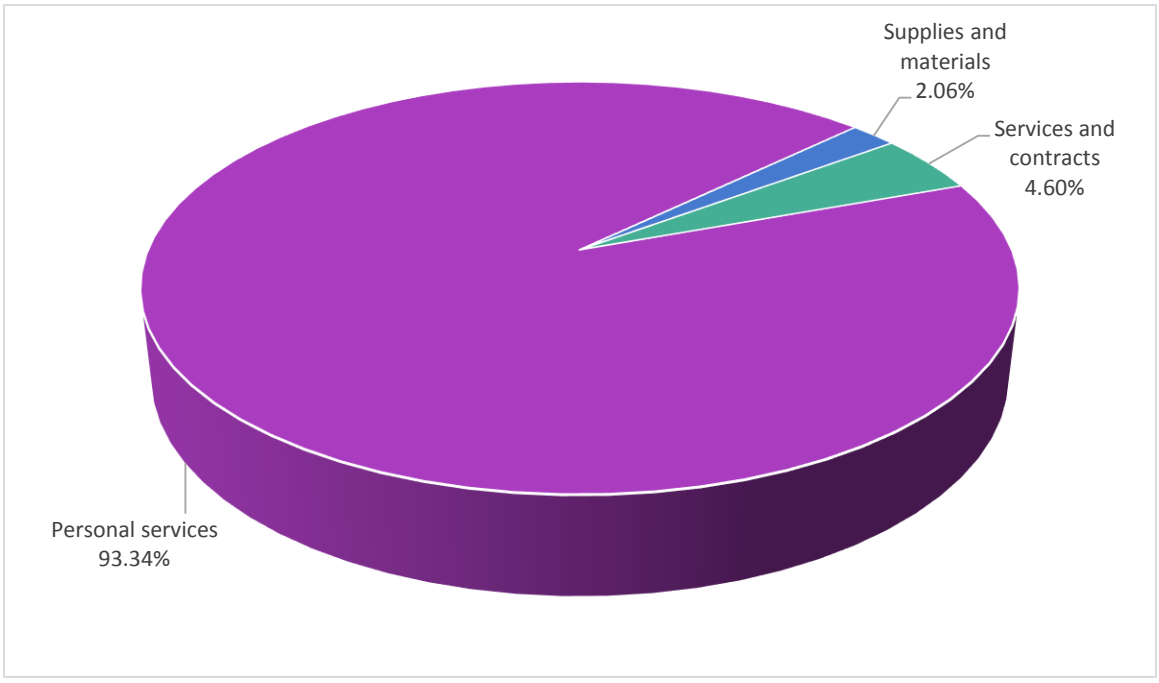


Figure 84 Magistrate Court Expenditures by Type

MAGISTRATE COURT:

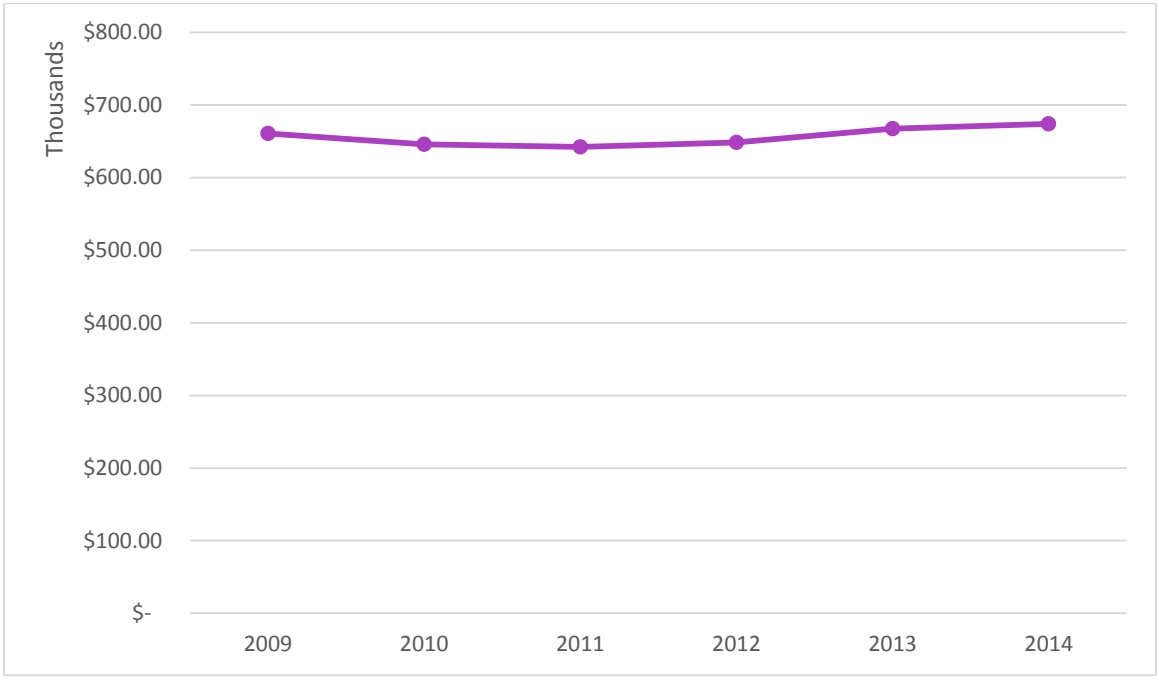


Figure 85 Magistrate Court Expenditures History

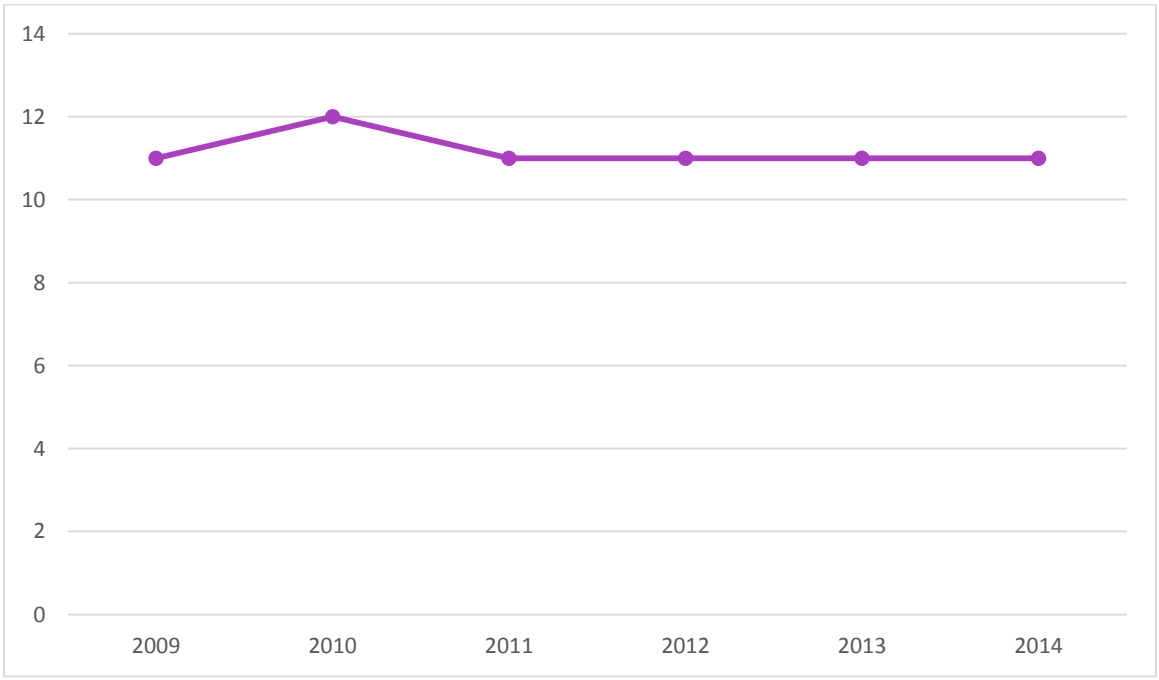


Figure 86 Magistrate Court Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Probate Court							
Personal services	305,326	317,520	311,234	318,481	331,586	331,485	6.51%
Supplies and materials	3,469	3,704	3,500	4,082	4,760	3,760	7.43%
Services and contracts	86,983	87,997	84,320	133,057	113,195	14,300	(83.04)%
Total Probate Court	395,778	409,221	399,054	455,620	449,541	349,545	(12.41)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	1	1	2	2	2	2	0.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Positions	5	5	6	6	6	6	0.00%

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

PROBATE COURT:

Division Objectives:

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

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Marriage licenses issued	1,200	1,200	1,200	1,200	1,200
Wills probated	600	600	600	600	600
Weapons carry permits issued	1,000	1,000	1,000	1,000	1,000

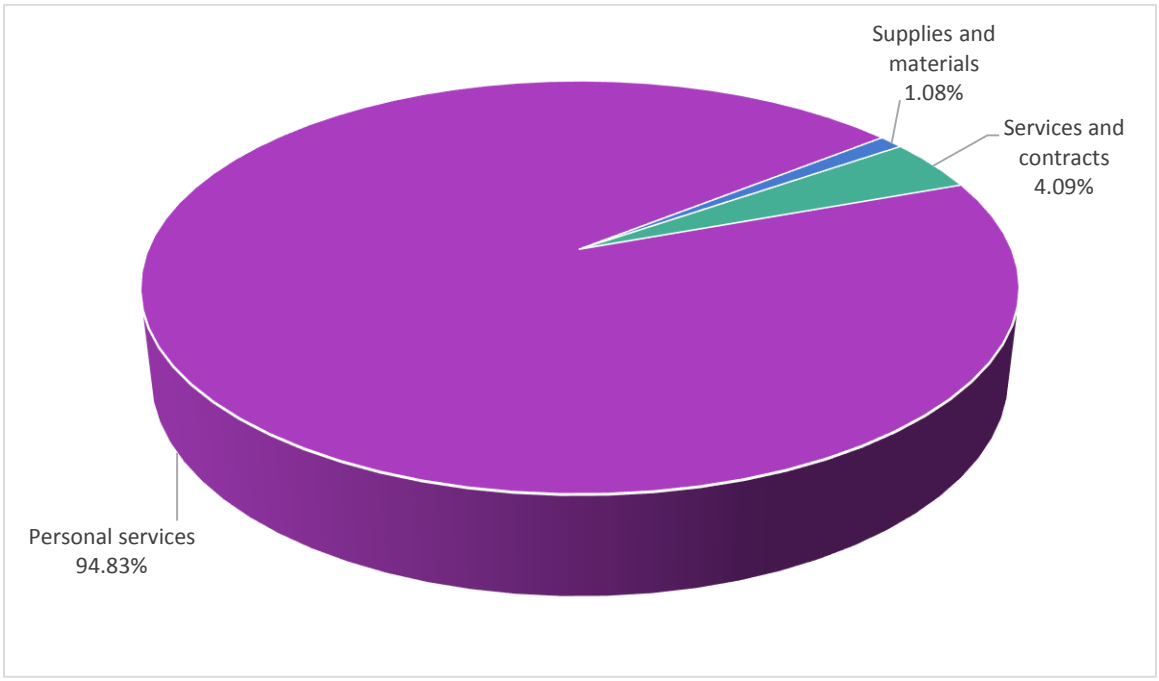


Figure 87 Probate Court Expenditures by Type

PROBATE COURT:

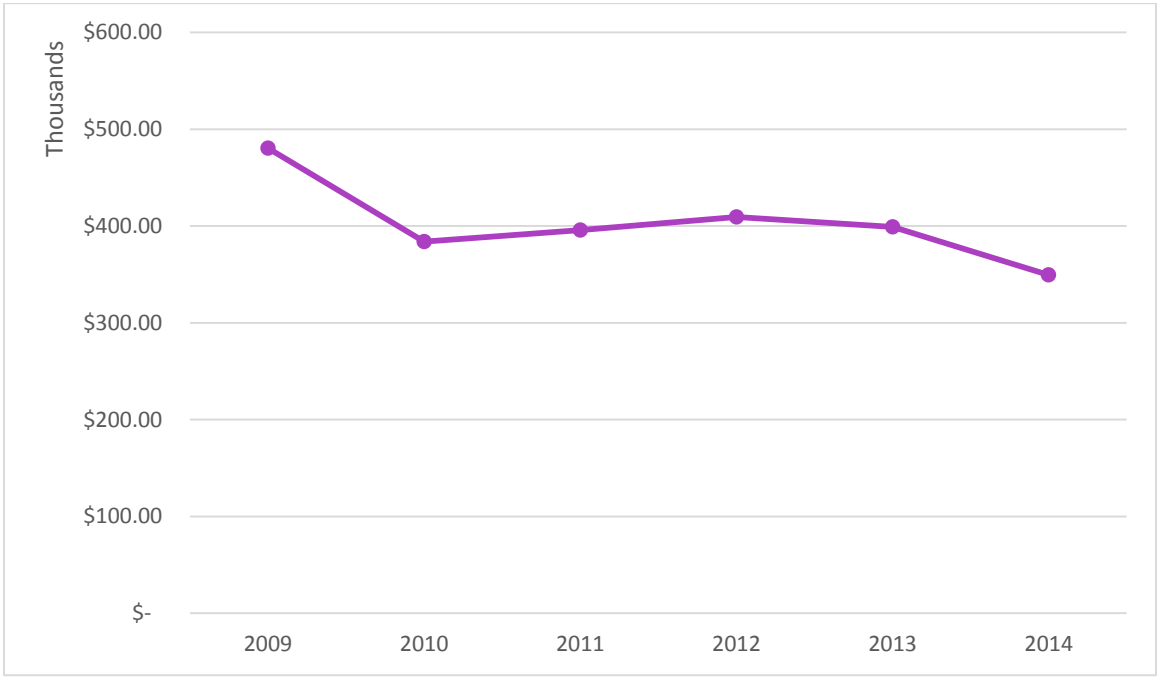


Figure 88 Probate Court Expenditures History

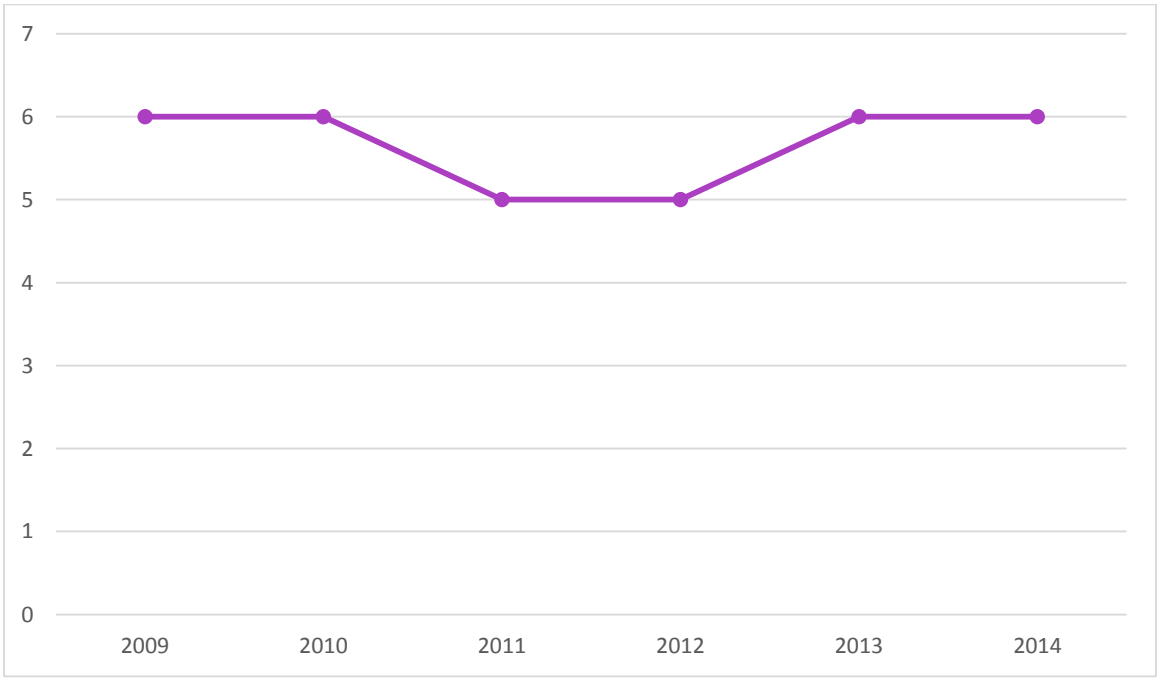


Figure 89 Probate Court Personnel History

JUVENILE COURT:

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

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Juvenile Court							
Personal services	81,845	90,018	84,248	100.198	86,648	86,648	2.85%
Services and contracts	24,485	35,621	36,800	14,088	37,000	16,900	(54.08)%
Total Juvenile Court	106,330	125,639	121,048	114,286	123,648	103,548	(14.46)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Juvenile Legal Representative	1	1	1	1	1	1	0.00%
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

Significant Accomplishments/Changes:

- New Juvenile Court Judge

Division Goals:

- Reduce number of truancy cases CGII, CGIV

Division Objectives:

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

JUVENILE COURT:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Cases received	1,000	1,000	1,000	1,000	1,000
Cases disposed of	900	900	900	900	900

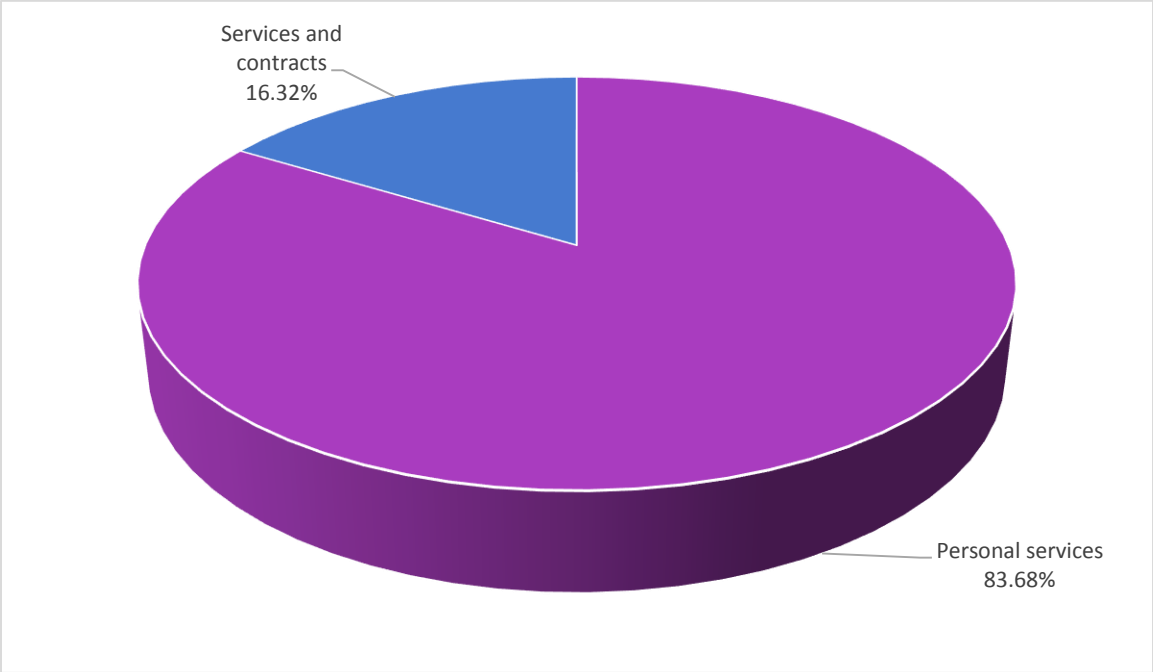


Figure 90 Juvenile Court Expenditures by Type

JUVENILE COURT:

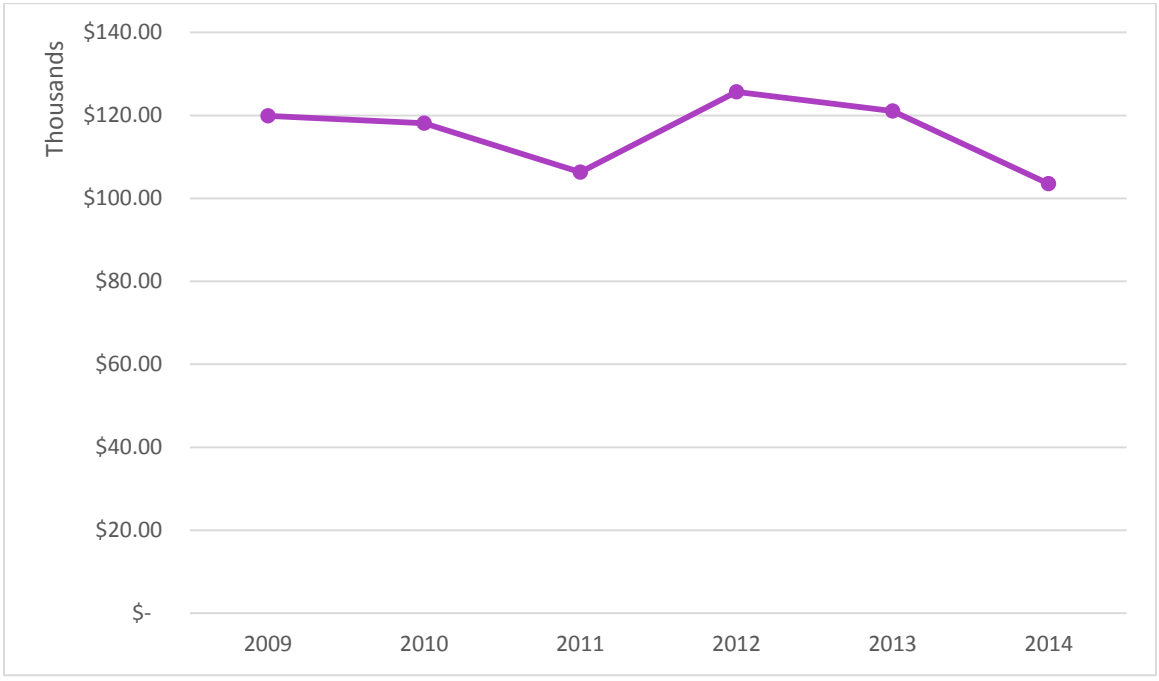


Figure 91 Juvenile Court Expenditures History

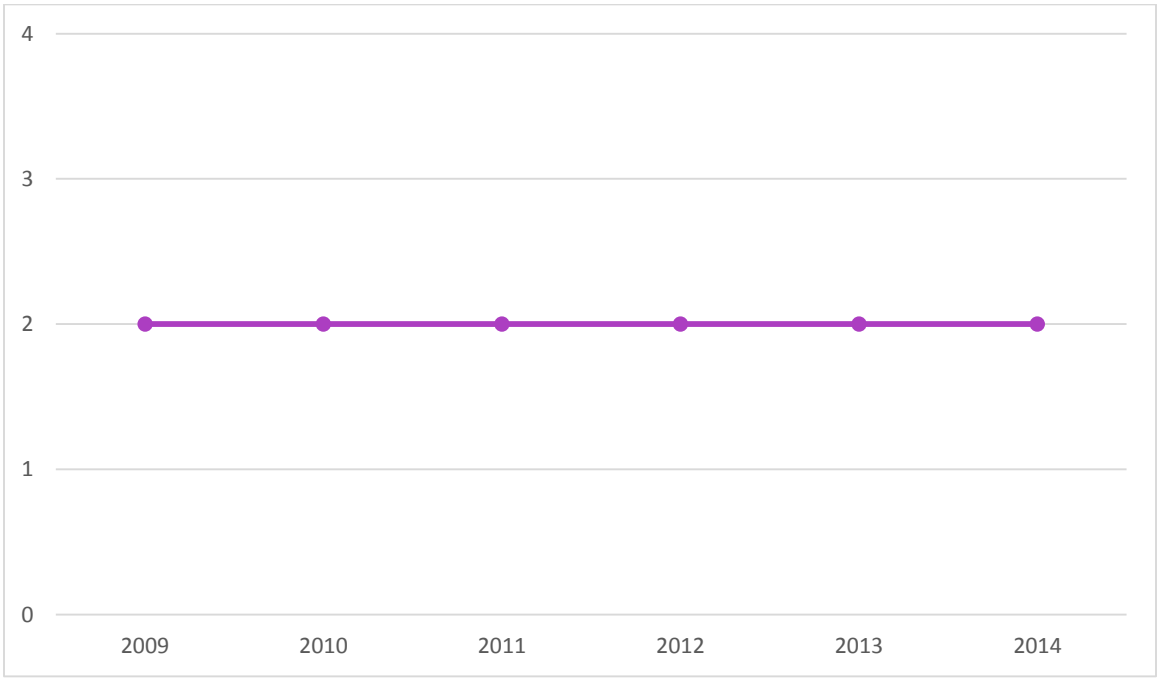


Figure 92 Juvenile Court Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Sheriff							
Personal services	12,131,225	12,898,069	12,585,781	13,152,180	12,568,467	12,348,866	(1.88)%
Supplies and materials	99,547	163,568	48,500	189,932	160,000	105,000	116.49%
Services and contracts	3,940,044	4,311,554	3,776,013	3,951,421	4,034,663	3,529,843	(6.52)%
Total Sheriff	16,170,816	17,373,191	16,410,294	17,287,533	16,763,130	15,983,709	(2.60)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Clerk	13	12	12	12	12	12	0.00%
Administrative Technician	-	1	1	1	1	1	0.00%
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	17	17	17	17	17	17	0.00%
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	48	48	48	48	49	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	8	8	8	14.29%
Training Officer	2	2	2	1	1	1	(50.00)%

SHERIFF:

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	0.00%
Total Enforcement	121	121	121	121	122	121	0.00%
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	70	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	101	102	0.00%
Total Positions	240	240	240	240	240	240	0.00%

Significant Accomplishments/Changes:

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

Division Goals:

- Increase 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

SHERIFF:

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

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administration	1,363,267	1,443,590	1,352,233	1,420,194	1,418,531	1,390,711	2.85%
Enforcement	7,831,333	8,417,026	7,865,681	8,332,338	8,170,209	7,976,109	1.40%
Jail	6,976,215	7,512,575	7,192,380	7,535,001	7,174,390	6,616,889	(8.00)%

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Number of accident calls	-	1,190	1,200	1,200	1,200
Number of domestic dispute calls	-	1,829	1,800	1,700	1,700
Number of theft calls	-	734	725	700	700
Number of theft from vehicle calls	-	135	125	115	110
Number of conducted escorts	-	466	475	475	475
Number of suspicious person/vehicle calls	-	2,555	2,500	2,500	2,500
Number of calls to assist motorists	-	1,622	1,500	1,500	1,500
Number of special details	-	2,948	2,750	2,750	2,750
Number of conducted traffic stops	-	17,950	17,000	17,000	17,000
Number of arrest warrants served	-	3,571	3,500	3,500	3,500
Number of civil papers served	-	3,786	3,750	3,750	3,750
Number of subpoenas served	-	15,426	15,000	15,000	15,000

SHERIFF:

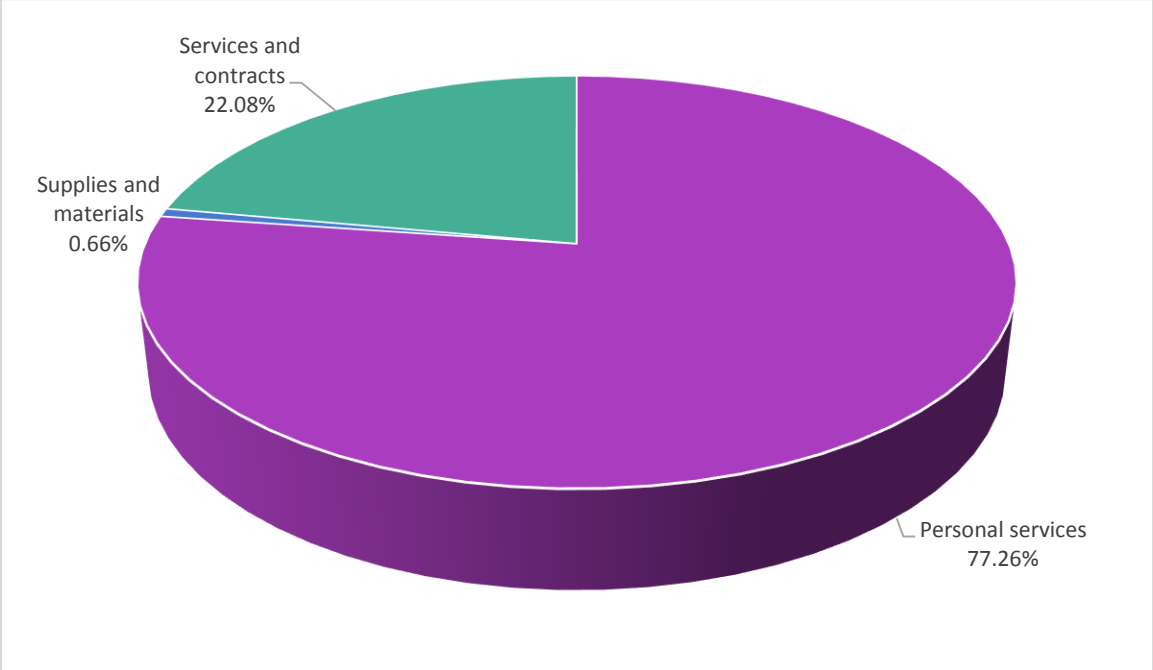


Figure 93 Sheriff Expenditures by Type

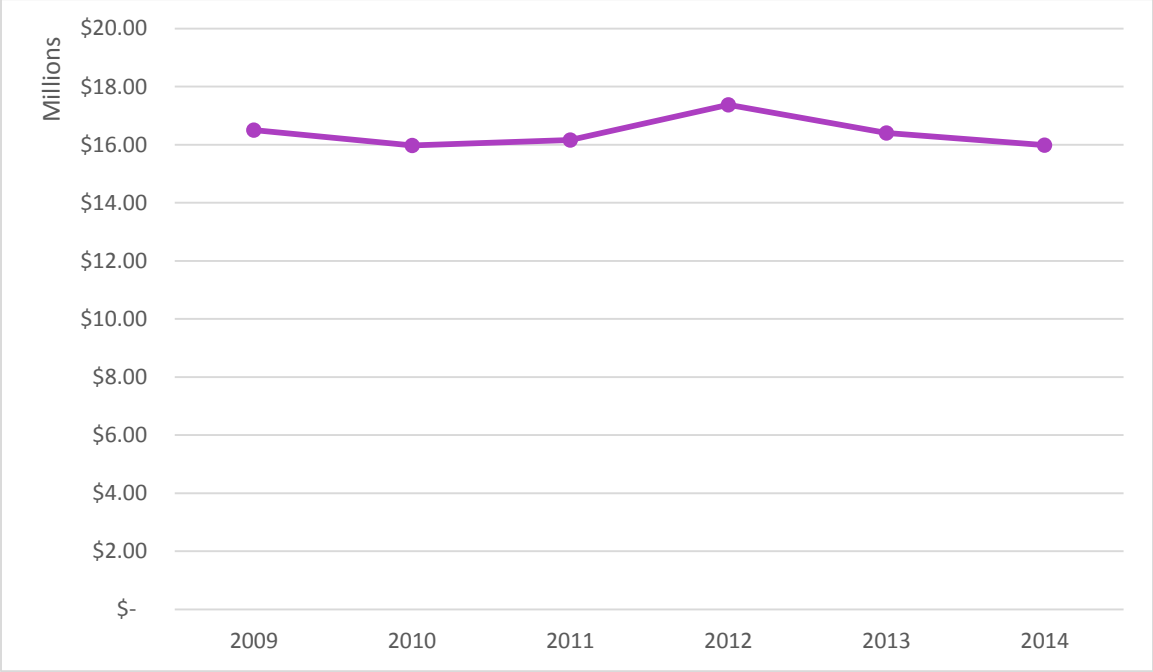


Figure 94 Sheriff Expenditures History

SHERIFF:

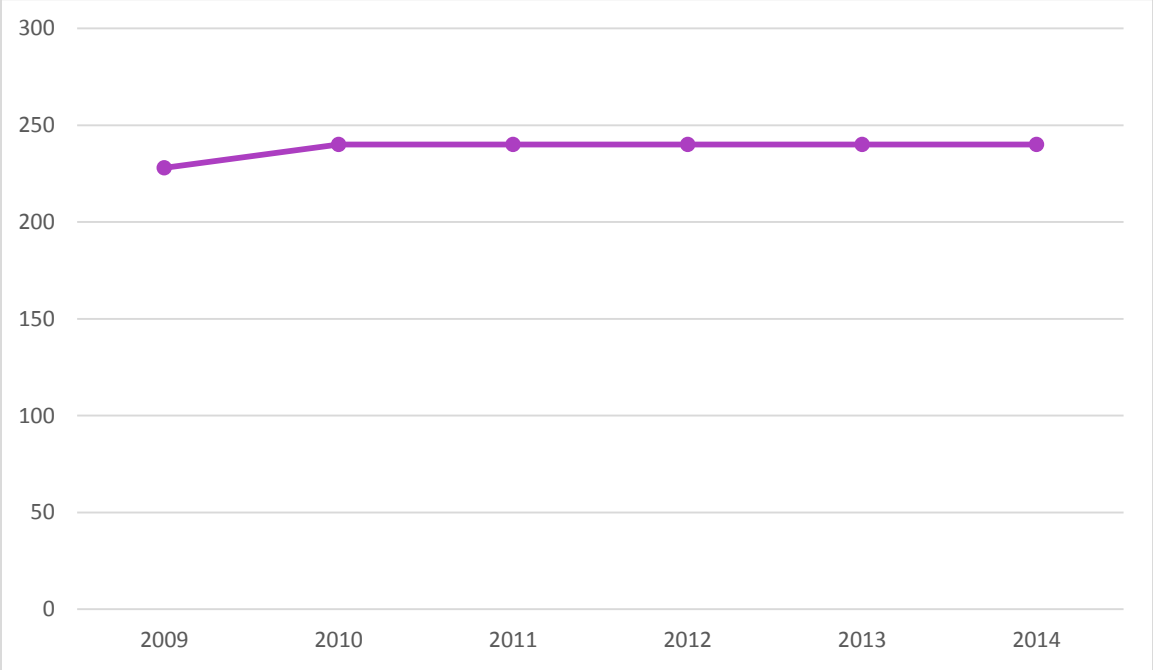


Figure 95 Sheriff Personnel History

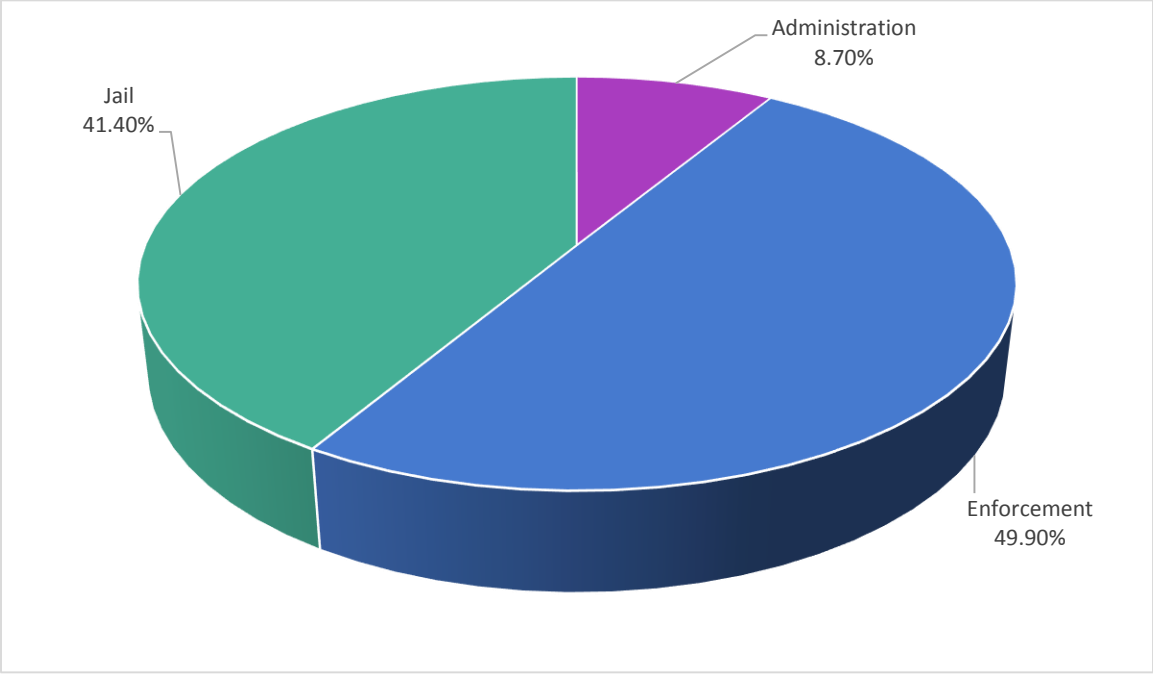


Figure 96 Sheriff Expenditures by Division

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Animal Control							
Personal services	431,969	510,488	481,932	466,837	496,554	453,191	(5.96)%
Supplies and materials	27,718	36,641	30,763	37,711	48,048	37,750	22.71%
Services and contracts	211,353	208,987	196,124	205,199	253,636	168,861	(13.90)%
Capital outlay	-	-	-	-	125,850	-	0.00%
Total Animal Control	671,040	756,115	708,819	709,747	924,125	659,802	(6.92)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	5	4	4	4	4	4	0.00%
Animal Shelter Attendant	5	6	6	6	6	6	0.00%
PT Animal Shelter Attendant	-	-	-	-	2	-	0.00%
Receptionist	1	-	-	-	-	-	0.00%
Total Positions	12	11	11	11	13	11	0.00%

Significant Accomplishments/Changes:

- Revised and adopted SOPs – Standard Operating Procedures

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

ANIMAL CONTROL:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Stray dog and cat intake	3,334	3,119	3,069	3,100	3,100
Stray dog and cat reclaimed	375	333	364	365	365
Percentage of strays reclaimed	11.4%	10.7%	11.9%	12%	12%
Stray dog and cat adoptions	456	543	697	600	650

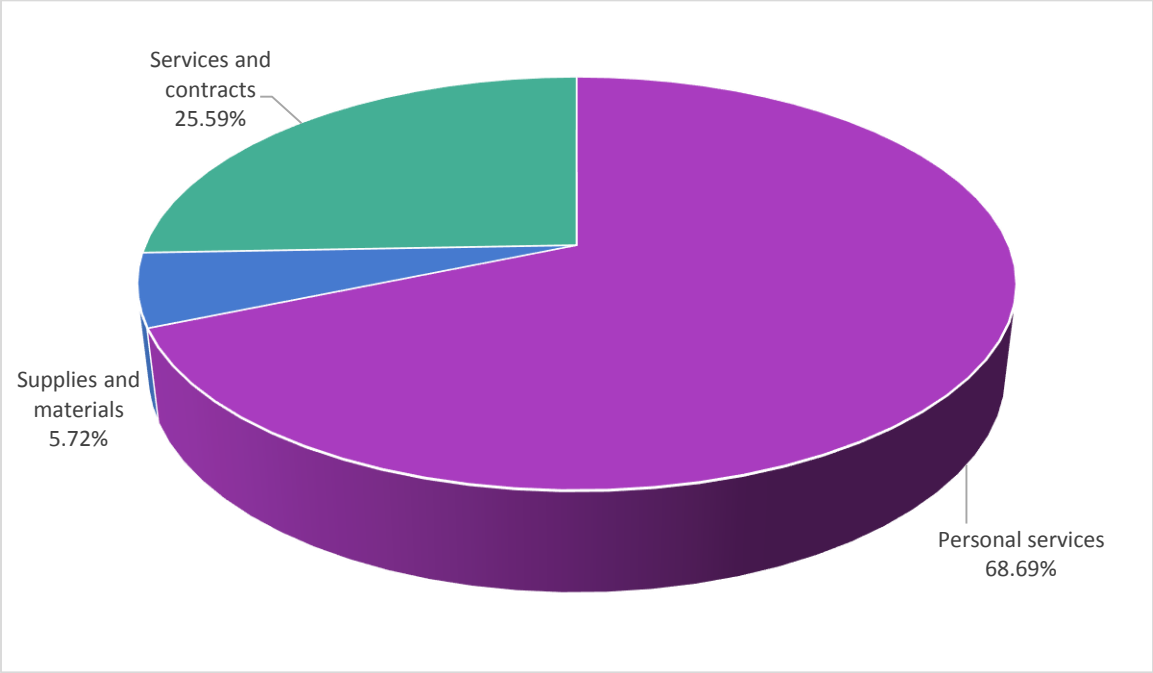


Figure 97 Animal Control Expenditures by Type

ANIMAL CONTROL:

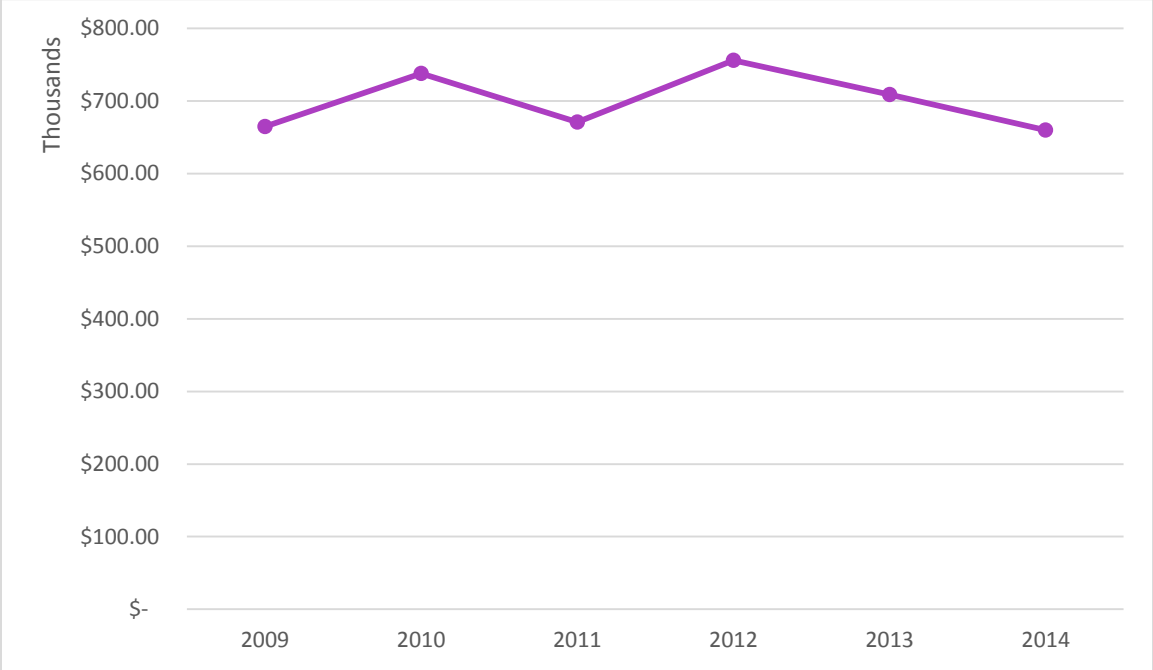


Figure 98 Animal Control Expenditures History

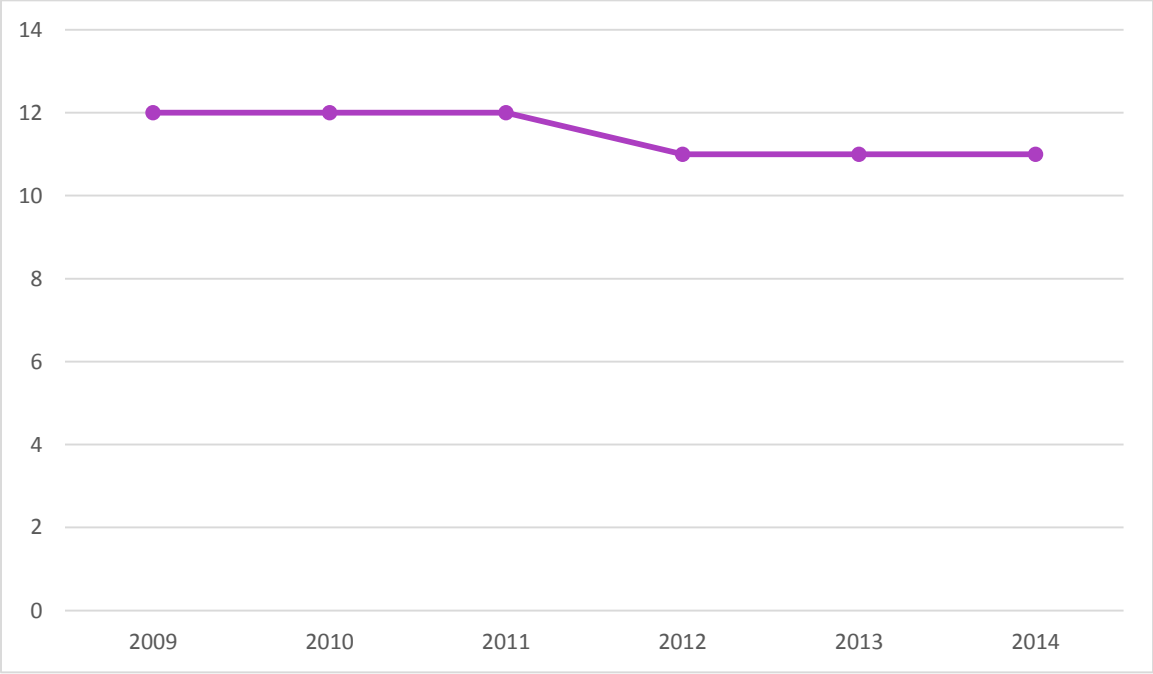


Figure 99 Animal Control Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Emergency Management							
Personal services	78,028	83,143	81,342	83,209	81,305	81,305	(0.05)%
Supplies and materials	745	7,548	4,500	504	1,690	1,300	(71.11)%
Services and contracts	95,925	105,150	103,654	101,008	95,694	52,552	(49.30)%
Capital outlay	21,465	-	-	-	-	-	0.00%
Total Emergency Management	196,163	195,842	189,496	184,721	178,689	135,157	(28.68)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
EMA Director	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Develop a resource database based on FEMA 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

EMERGENCY MANAGEMENT:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Emergency preparedness presentations	7	10	10	10	10
Tabletop exercises held	5	7	6	6	6
Personnel trained	200	200	223	250	250
Training hours completed	91	100	50	75	75
Emergency alerts issued (CodeRed)	12	10	3	6	5
Emergency alerts issued (Weather)	*	19	15	15	12
Plans reviewed/updated	12	10	8	10	10

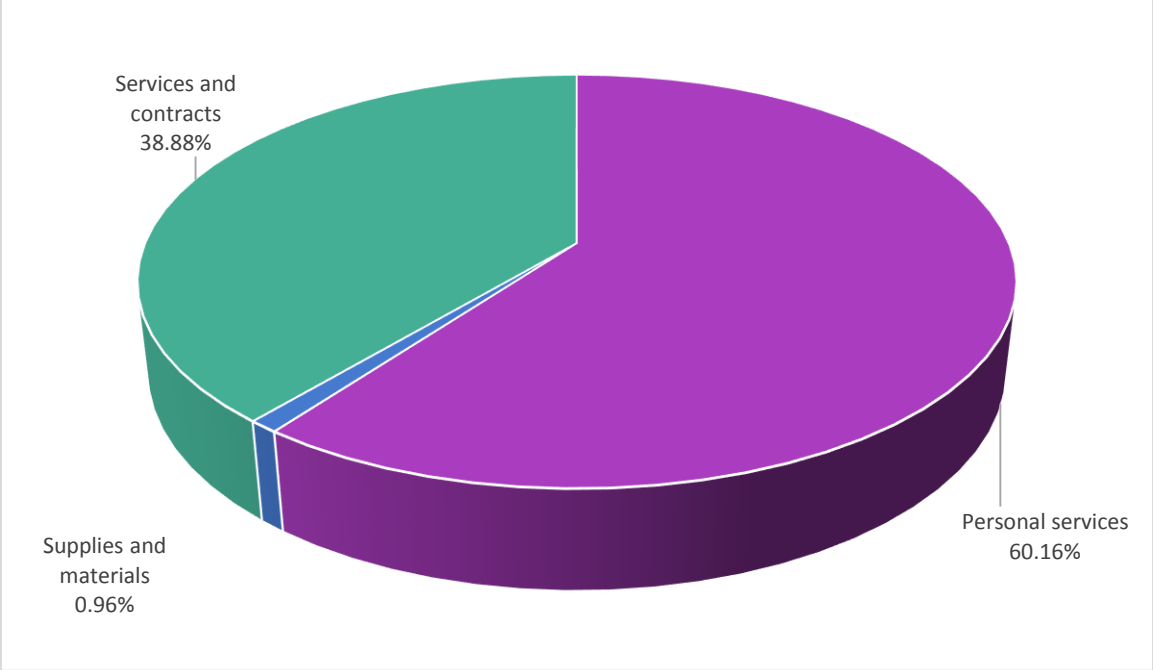


Figure 100 Emergency Management Expenditures by Type

EMERGENCY MANAGEMENT:

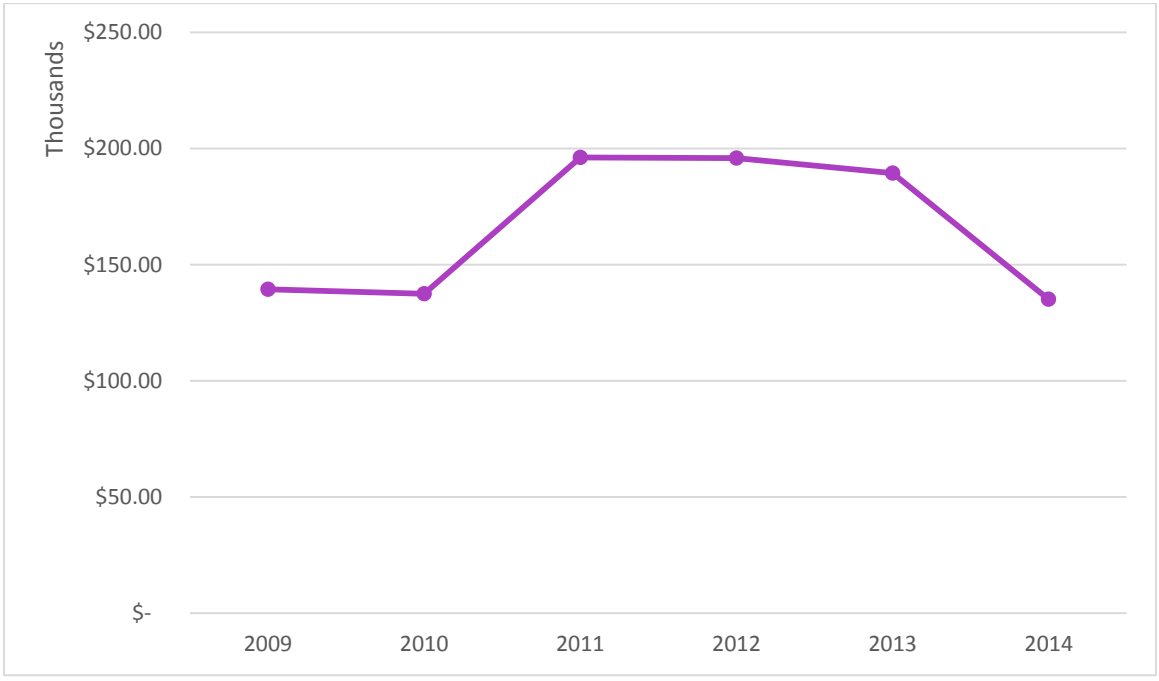


Figure 101 Emergency Management Expenditures History

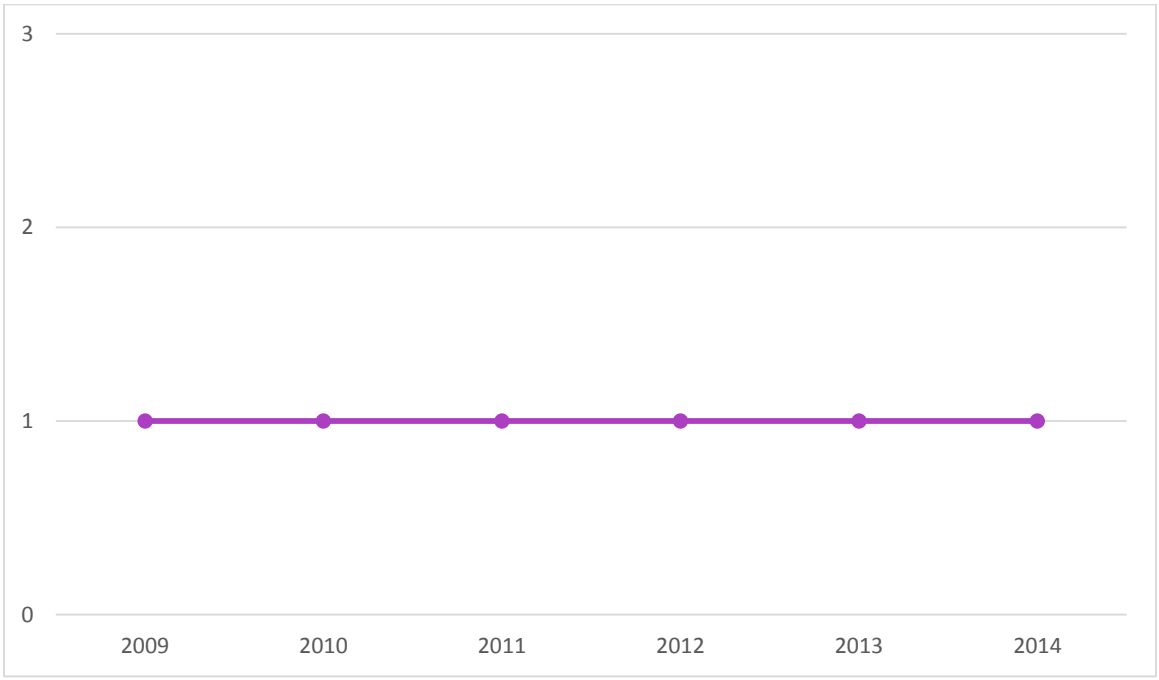


Figure 102 Emergency Management Personnel History

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Public Works – Administration							
Personal services	322,507	343,803	335,777	341,894	335,837	335,837	0.02%
Supplies and materials	3,783	5,274	6,200	4,213	7,000	6,200	0.00%
Services and contracts	45,459	38,970	48,945	37,506	48,830	48,115	(1.70)%
Total Public Works – Admin.	371,749	388,047	390,922	383,613	391,667	390,152	(0.20)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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 Positions	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

PUBLIC WORKS - ADMINISTRATION:

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Employees managed					
Administration/Survey	6	6	6	6	6
Facilities Maintenance	21	21	21	21	25
Road Maintenance	36	34	36	36	39
Road Construction	11	11	10	10	10
Mosquito Control	1	1	1	1	1
Sanitation	15	16	15	15	-
Equipment Maintenance	10	8	9	9	9

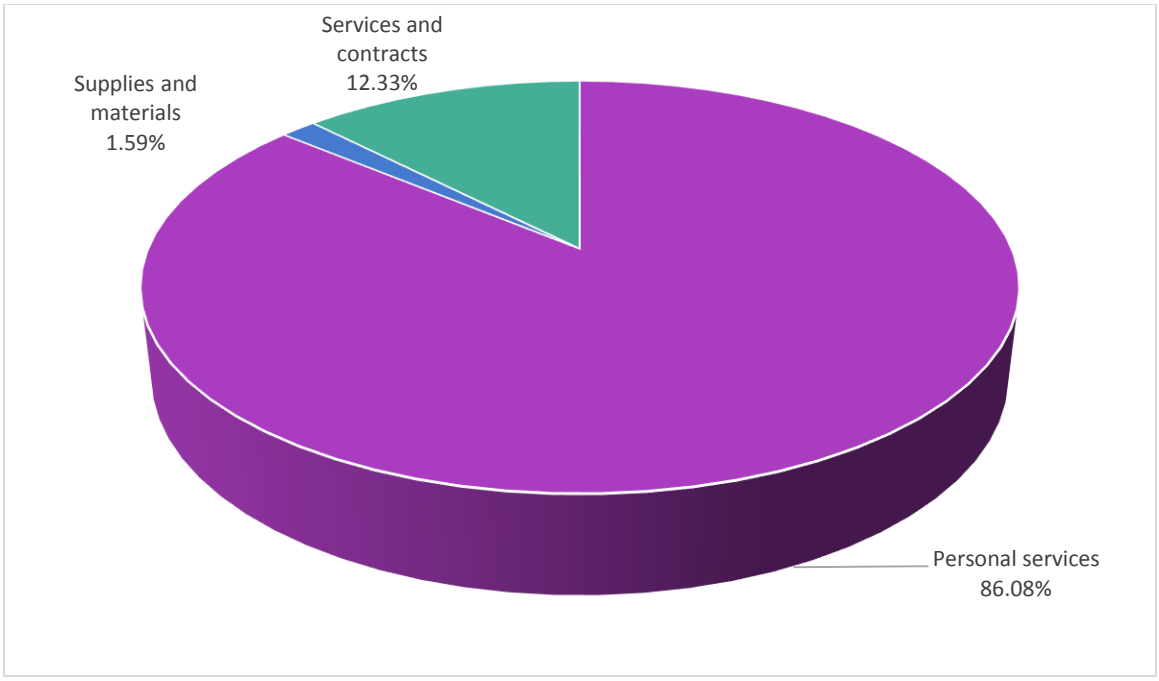


Figure 103 Public Works Administration Expenditures by Type

PUBLIC WORKS - ADMINISTRATION:

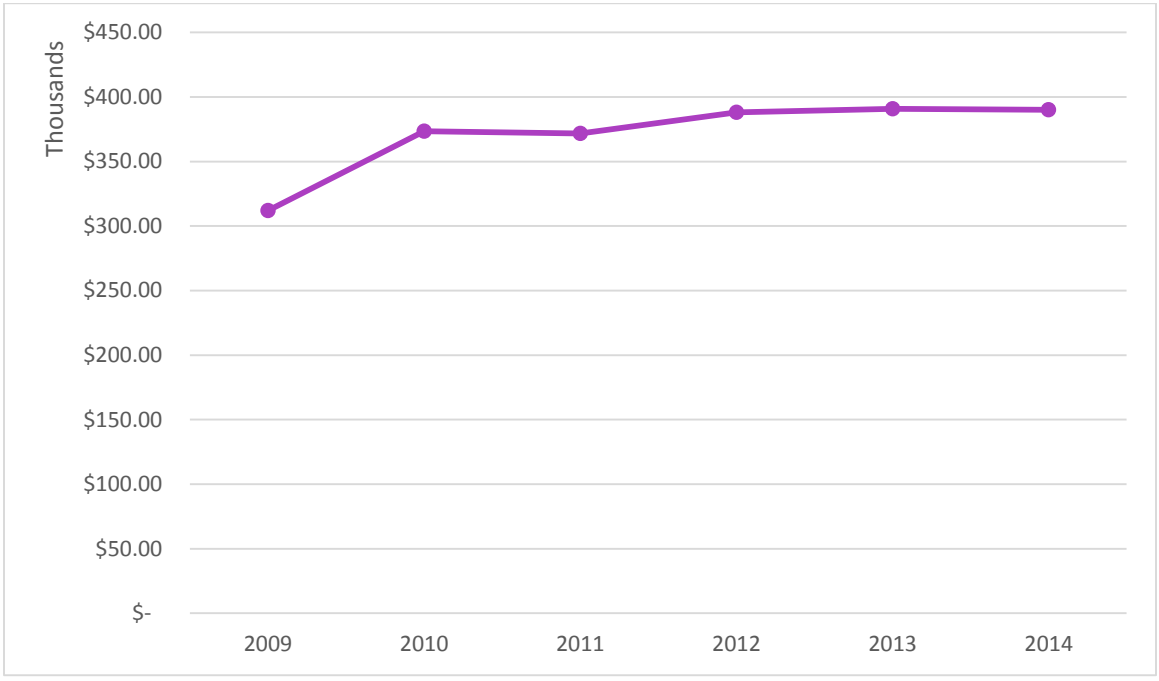


Figure 104 Public Works Administration Expenditures History

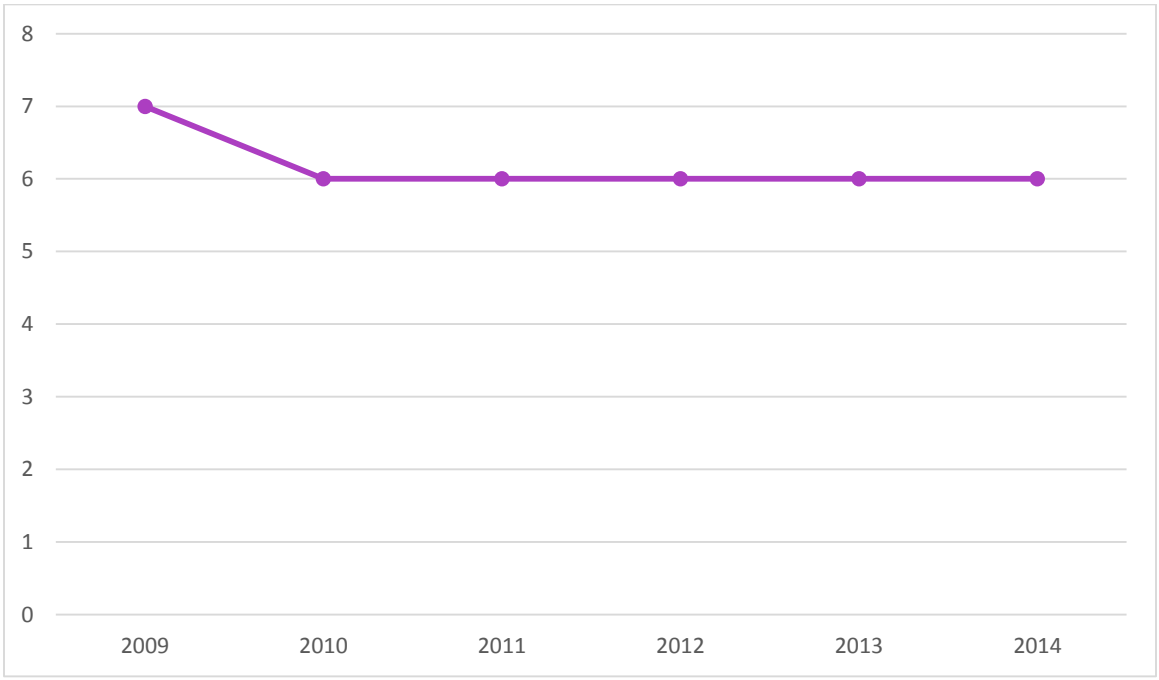


Figure 105 Public Works Administration Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Road Maintenance							
Personal services	1,676,226	1,765,141	1,760,859	1,833,378	1,863,566	1,883,066	6.94%
Supplies and materials	13,951	13,524	9,302	15,679	11,346	8,670	(6.79)%
Services and contracts	1,354,495	1,089,782	1,030,881	1,222,612	1,141,239	1,110,034	7.68%
Capital outlay	12,271	12,185	-	12,100	158,000	3,000	100.00%
Total Road Maintenance	3,056,942	2,880,633	2,801,042	3,083,769	3,174,151	3,004,770	7.27%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	6	6	6	6	6	6	0.00%
Total Grading	7	7	7	7	7	7	0.00%
Patching Crew Leader	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%
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:

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Heavy Equipment Operator	5	5	5	7	7	7	40.00%
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	4	4	4	5	5	5	25.00%
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	27	27	27	12.50%
Total Positions	36	36	36	39	39	39	8.33%

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

ROAD MAINTENANCE:

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Grading	657,363	548,387	651,358	721,987	651,686	651,630	0.04%
Patching	192,062	189,135	172,256	189,755	171,433	173,255	0.58%
Signs	130,495	129,752	140,591	146,017	149,642	137,845	(1.95)%
Traffic Control	11,785	10,460	11,500	9,398	11,500	10,100	(12.17)%
Road Maintenance	2,065,236	2,002,889	1,825,337	2,016,612	2,189,890	2,031,940	11.32%

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Potholes reported	187	213	254	250	250
Average time to repair potholes	<24 hours	<24 hours	<24 hours	<24 hours	<24 hours
Miles of right of way mowed	573.77	616	620	620	620
Percent of roads graded every 10 days	75%	80%	85%	85%	88%

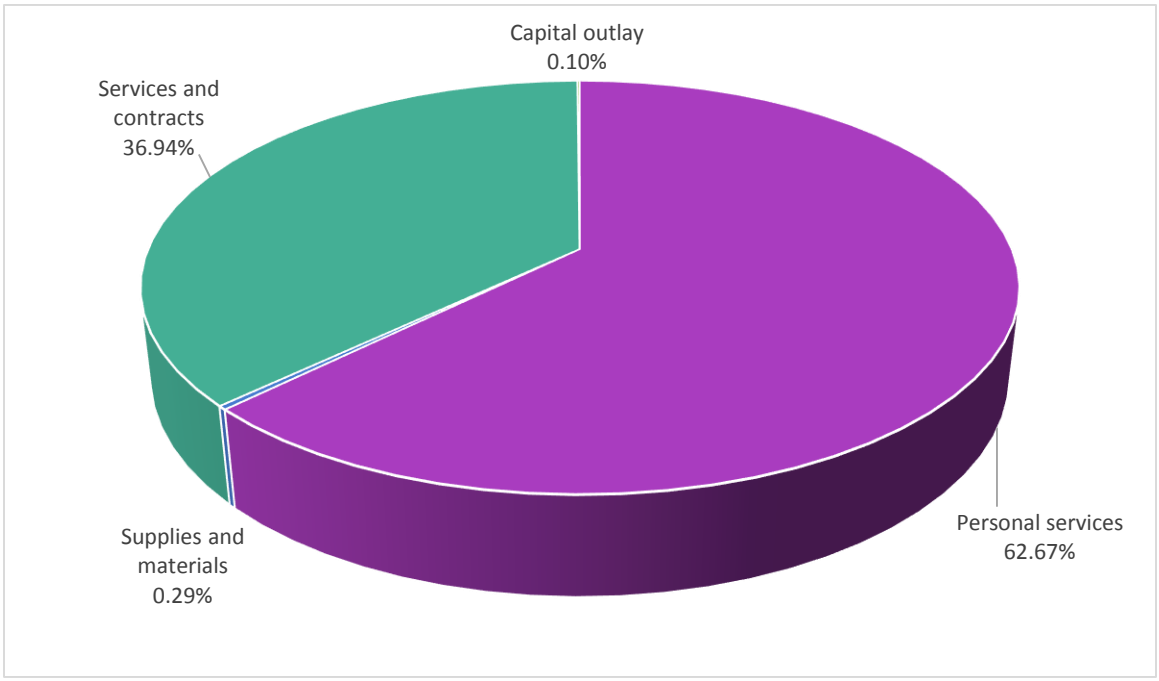


Figure 106 Road Maintenance Expenditures by Type

ROAD MAINTENANCE:

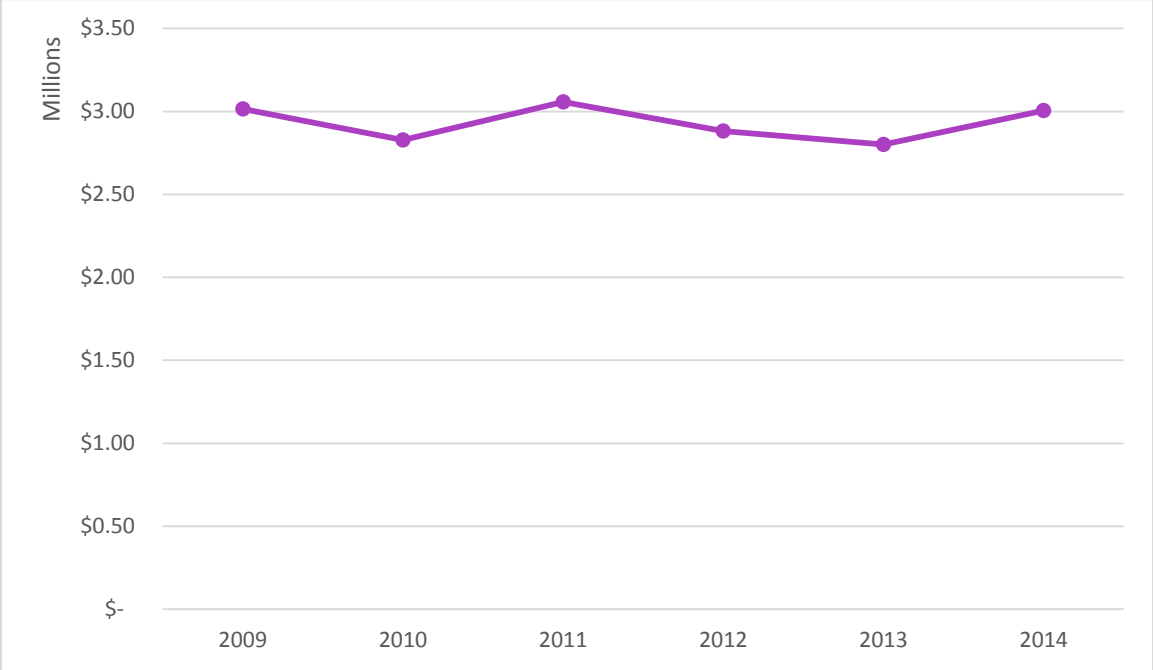


Figure 107 Road Maintenance Expenditures History

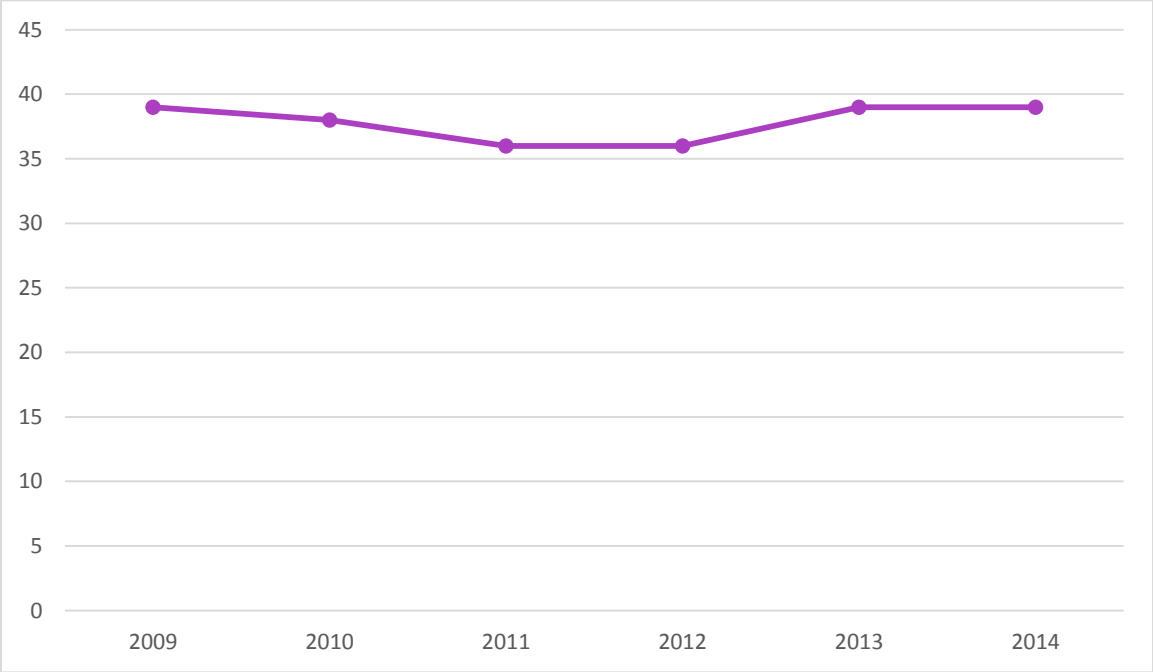


Figure 108 Road Maintenance Personnel History

ROAD MAINTENANCE:

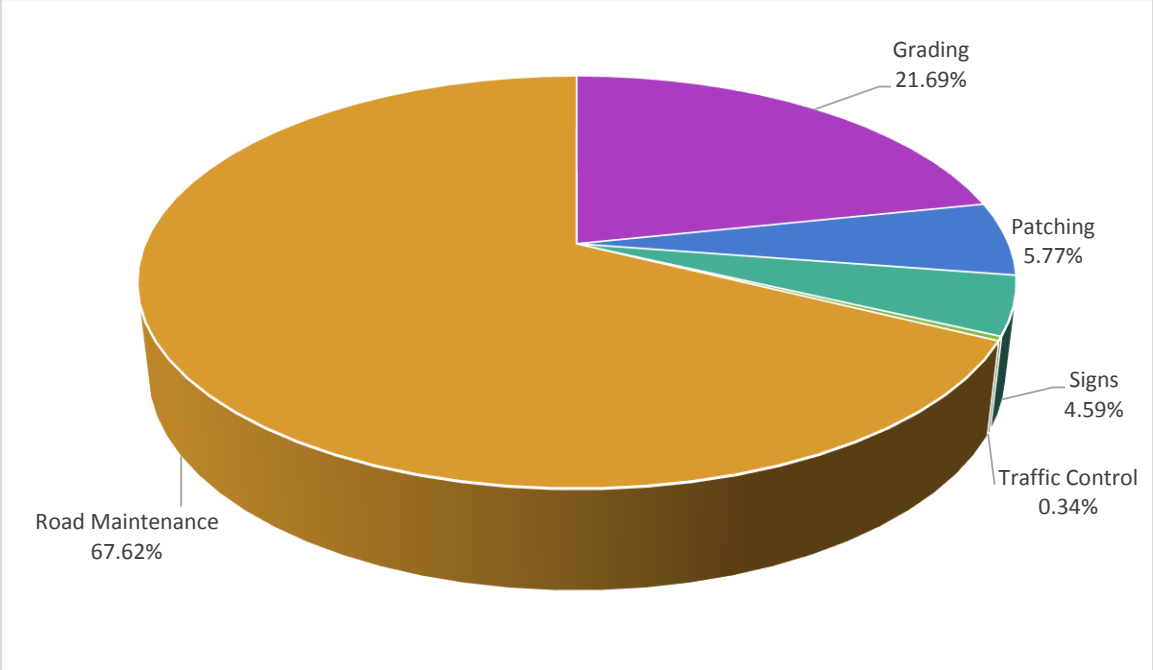


Figure 109 Road Maintenance Expenditures by Division

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Road Construction							
Personal services	411,722	462,445	466,351	450,839	469,355	475,855	2.04%
Supplies and materials	1,920	3,633	1,500	3,140	1,800	1,100	(26.67)%
Services and contracts	352,507	317,569	325,680	367,098	326,460	326,204	0.16%
Capital outlay	-	-	-	-	25,000	-	0.00%
Total Road Construction	766,149	783,647	793,531	821,077	822,615	803,159	1.21%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Construction/Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	2	3	3	3	3	3	0.00%
Material Transport Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	0.00%
Total Positions	9	10	10	10	10	10	0.00%

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Miles of road paved					

ROAD CONSTRUCTION:

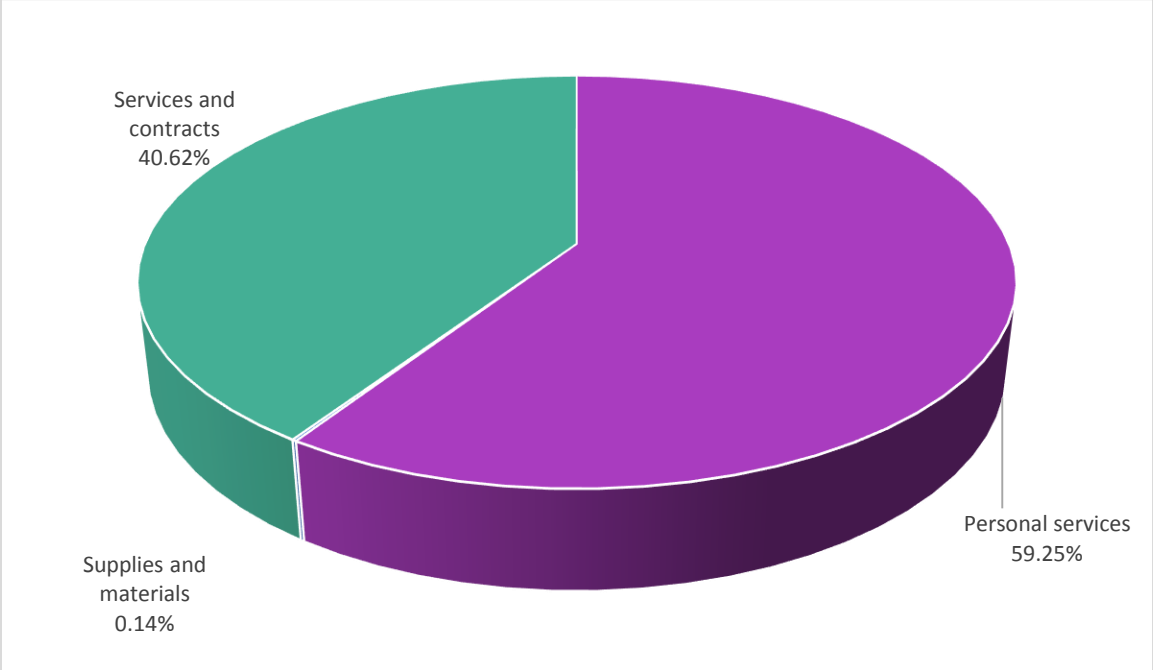


Figure 110 Road Construction Expenditures by Type

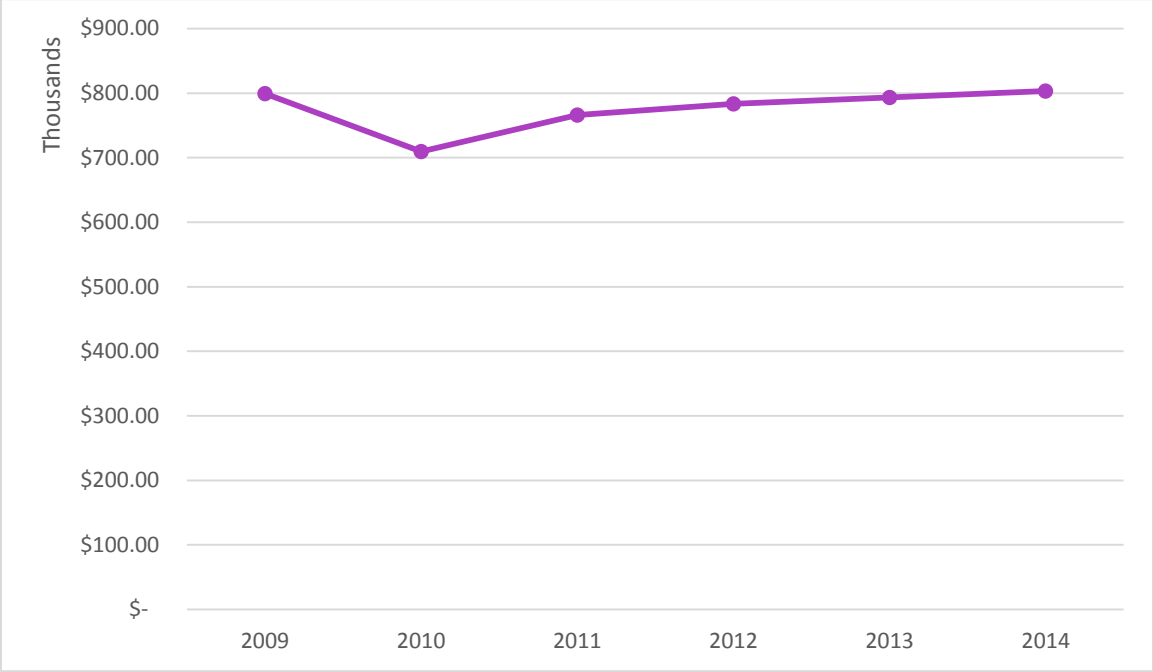


Figure 111 Road Construction Expenditures History

ROAD CONSTRUCTION:

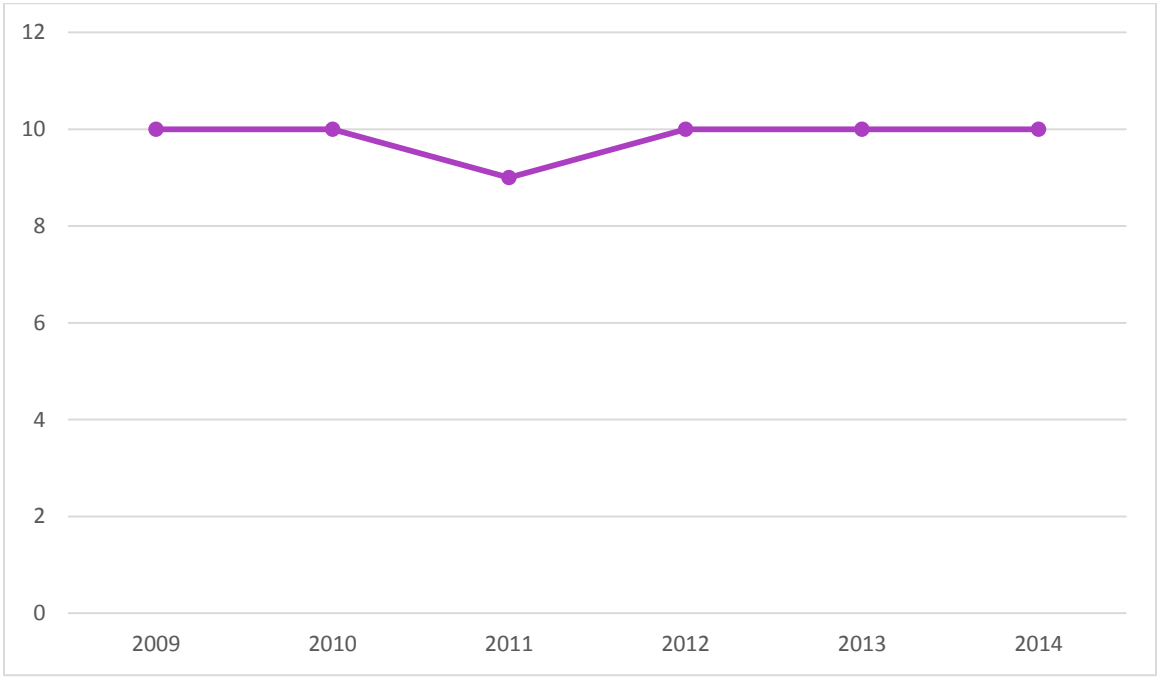


Figure 112 Road Construction Personnel History

NON-DEPARTMENTAL:

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Commissioners Assistant	1,244	-	-	-	-	-	0.00%
County Attorney	391,220	371,356	300,000	563,899	300,000	400,000	33.33%
Community Development	2,159	-	-	-	-	-	0.00%
Risk Manager	658,631	-	-	-	-	-	0.00%
General Facilities	174,150	104,970	139,000	139,305	145,990	126,790	(8.78)%
NPDES – Stormwater	2,224	8,119	4,000	1,776	4,000	4,000	0.00%
Contingency	-	19,634	228,230	316	228,230	250,823	9.90%
District Attorney	627,680	620,089	656,262	658,144	723,887	723,887	10.30%
District Court Administrator	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
Probation	15,430	3,627	4,665	2,707	4,665	3,904	(16.31)%
Circuit Public Defender	809,718	811,702	810,323	811,369	850,583	812,000	0.21%
Emergency Medical Services	966,229	966,229	966,229	775,683	1,078,623	878,623	(9.07)%
Coroner	109,573	94,138	81,327	121,655	81,327	81,108	(0.27)%
Traffic Lighting	153,090	165,161	150,200	200,871	150,200	153,900	2.46%
Feed the Elderly	23,922	24,629	-	24,863	-	-	0.00%
Mental Health	75,000	75,000	75,000	75,000	75,000	75,000	0.00%
Public Health	330,834	330,541	330,000	330,548	330,000	335,000	1.52%
Extension Service	142,941	142,046	145,890	125,012	162,325	136,017	(6.77)%
Family Services	124,500	124,500	124,500	124,500	124,500	124,500	0.00%
Chamber of Commerce	20,000	20,000	-	-	-	-	0.00%
Library	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,002,500	0.25%
Moody Support Group	75,000	32,692	25,000	26,920	25,000	30,000	20.00%
Industrial Authority	-	-	3,000,000	-	3,000,000	3,000,000	0.00%
Parks and Recreation Authority	-	-	3,500,000	-	3,500,000	3,500,000	0.00%
Board of Equalization	9,629	18,274	15,000	21,986	20,000	15,000	0.00%
OTO – Sheriff's VHF Radio	3000	402,771	11,210	11,210	11,210	8,210	(26.76)%
OTO – 911 Operations	534,903	640,000	867,817	867,817	867,817	821,669	(5.32)%
OTO – Victim/Witness	144,000	-	-	-	-	-	0.00%
OTO – Drug Abuse Treatment	195,000	245,000	-	-	-	-	0.00%

KEEP LOWNDES/VALDOSTA BEAUTIFUL:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	40.3	-	-	-	-	-	0.00%
Total Expenditures	40.3	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	(40.3)	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers In	4.2	-	-	-	-	-	0.00%
Transfers Out	(46.2)	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(82.3)	-	-	-	-	-	
Beginning Fund Balance	82.3	-	-			-	0.00%
Ending Fund Balance	-	-	-			-	0.00%

KEEP LOWNDES/VALDOSTA BEAUTIFUL:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Keep Lowndes Valdosta Beautiful							
Personal services	3,587	-	-	-	-	-	0.00%
Supplies and materials	781	-	-	-	-	-	0.00%
Services and contracts	35,961	-	-	-	-	-	0.00%
Transfers Out	46,205	-	-	-	-	-	0.00%
Total KLVB	86,535	-	-	-	-	-	0.00%

COMMISSARY:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	359.4	352.3	350.0	296.5	350.0	325.0	(7.14)%
Fines and Forfeitures	1.1	1.6	2.0	1.4	2.0	1.5	(25.00)%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	343.9	397.6	350.0	374.1	350.0	300.0	(14.29)%
Total Revenues	704.4	751.5	702.0	672.0	702.0	626.5	(10.75)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	582.3	671.8	588.1	656.3	681.6	624.9	6.26%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	582.3	671.8	588.1	656.3	681.6	624.9	6.26%
Excess (Deficit) of Revenues Over Expenditures	122.1	79.7	113.9	15.8	20.4	1.6	(98.62)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	122.1	79.7	113.9	15.8	20.4	1.6	(98.62)%
Beginning Fund Balance	257.2	379.3	459.1			573.0	24.81%
Ending Fund Balance	379.3	459.1	459.1			573.0	24.81%

COMMISSARY:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Commissary							
Personal services	92,703	97,024	94,099	97,129	94,124	94,124	0.03%
Supplies and materials	885	13,915	1,000	136,152	30,500	80,500	7950.00%
Services and contracts	477,858	560,846	493,000	423.,003	557,000	450,300	(8.66)%
Capital outlay	10,860	-	-	-	-	-	0.00%
Total Commissary	582,306	671,785	588,099	656,284	681,624	624,924	6.26%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

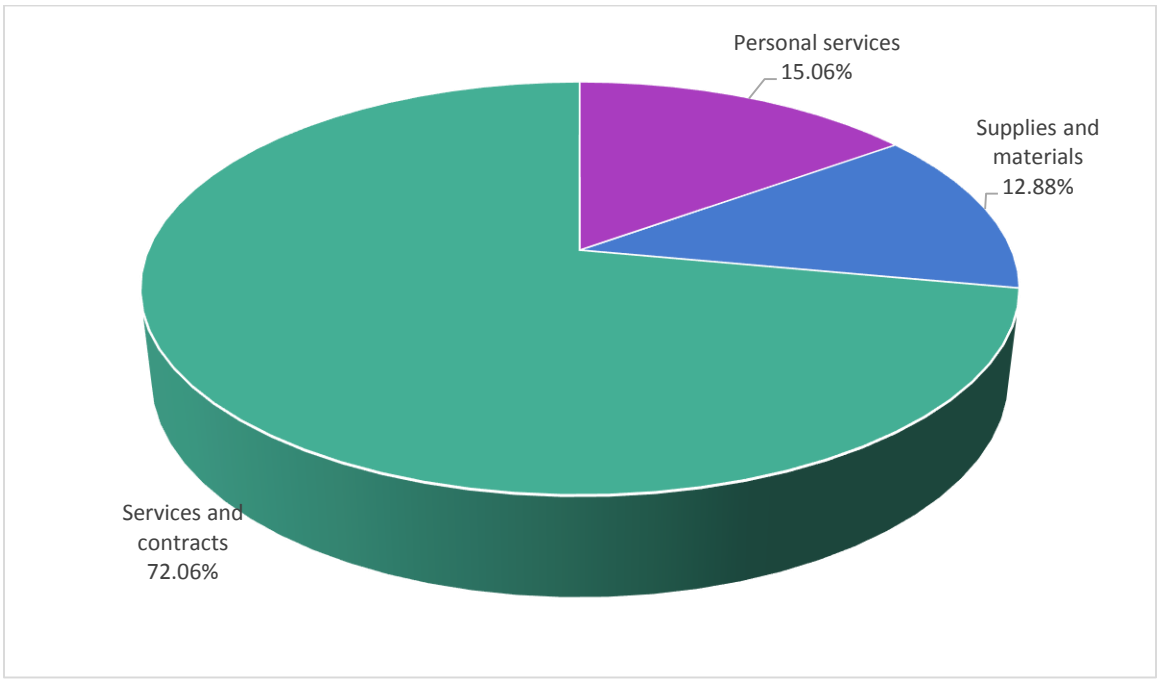


Figure 113 Commissary Expenditures by Type

COMMISSARY:

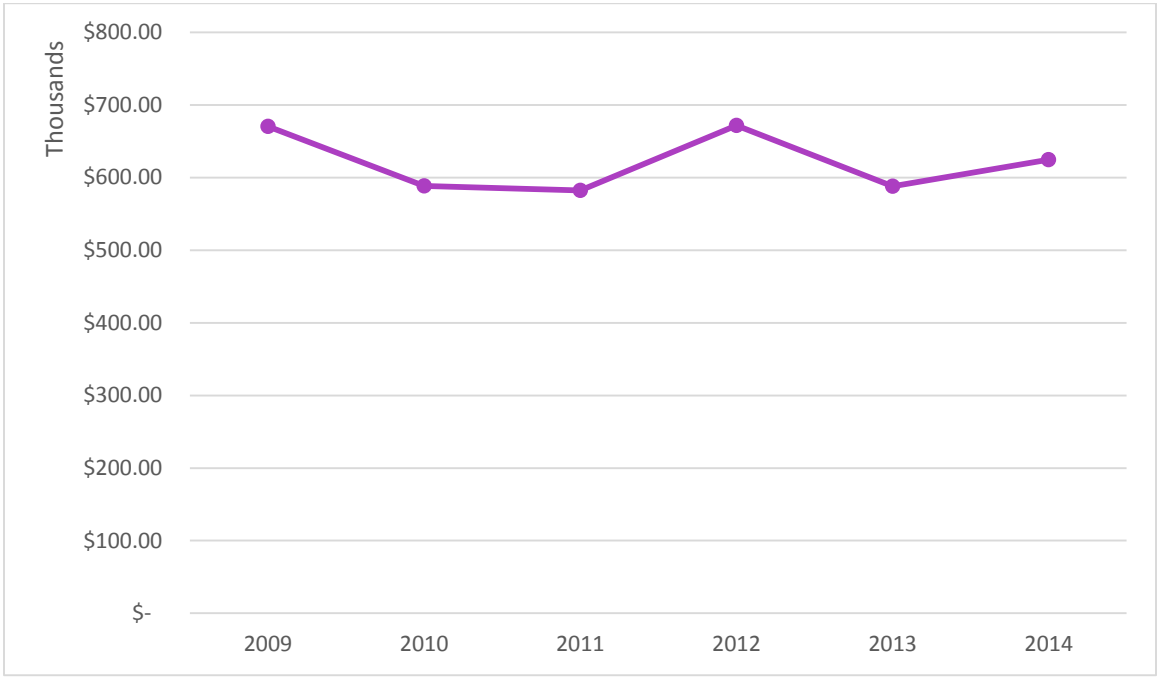


Figure 114 Commissary Expenditures History

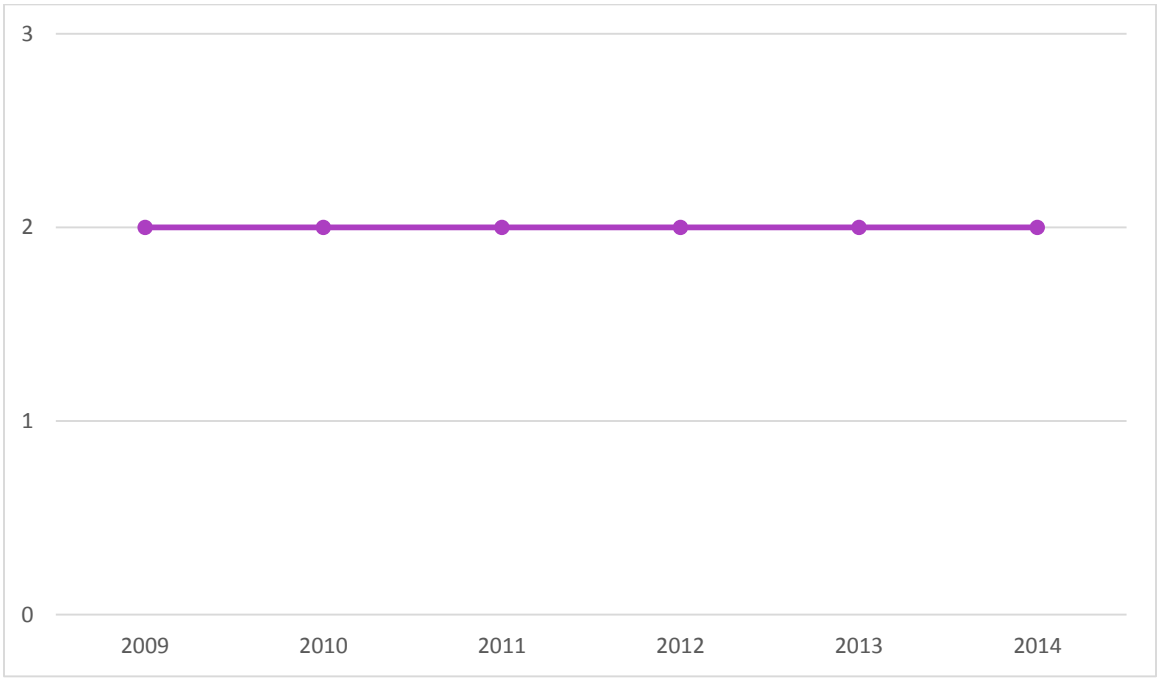


Figure 115 Commissary Personnel History

DRUG SEIZURES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	379.5	525.1	1,000.0	-	1,000.0	1,000.0	0.00%
Investment Income	12.2	5.5	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	397.8	530.6	1,000.0	-	1,000.0	1,000.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	592.6	642.9	1,000.0	-	1,000.0	1,000.0	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	592.6	642.9	1,000.0	-	1,000.0	1,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(200.9)	(112.3)	-	-	-	-	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	(200.9)	(112.3)	-	-	-	-	0.00%
Beginning Fund Balance	1,277.4	1,076.5	964.2			964.2	0.00%
Ending Fund Balance	1,076.5	964.2	964.2			964.2	0.00%

DRUG SEIZURES:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Drug Seizures							
Services and contracts	592,643	642,902	1,000,000	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	592,643	642,902	1,000,000	-	1,000,000	1,000,000	0.00%

ACCOMMODATION EXCISE TAX:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	274.9	273.7	260.0	272.6	260.0	225.0	(13.46)%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	274.9	273.7	260.0	272.6	260.0	225.0	(13.46)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	267.8	398.7	393.2	398.3	393.2	393.2	0.00%
Total Expenditures	267.8	398.7	393.2	398.3	393.2	393.2	0.00%
Excess (Deficit) of Revenues Over Expenditures	7.1	(125.0)	(133.2)	(125.7)	(133.2)	(133.2)	0.00%
Other Sources and Uses							
Transfers In	-	142.7	133.2	125.0	133.2	168.2	26.27%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	7.1	17.6	-	(0.7)	-	-	0.00%
Beginning Fund Balance	-	7.1	24.7			24.7	0.00%
Ending Fund Balance	7.1	24.7	24.7			24.7	0.00%

ACCCOMODATION EXCISE TAX:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Accommodation Excise Tax							
Services and contracts	267,781	398,704	393,237	398,282	393,237	393,237	0.00%
Total Accommodation Tax	267,781	398,704	393,237	398,282	393,237	393,237	0.00%

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Tourism Authority	109,944	109,467	104,000	109,045	104,000	104,000	0.00%
Airport Authority	157,837	289,237	289,237	289,237	289,237	289,237	0.00%

ACCOMMODATION EXCISE TAX:

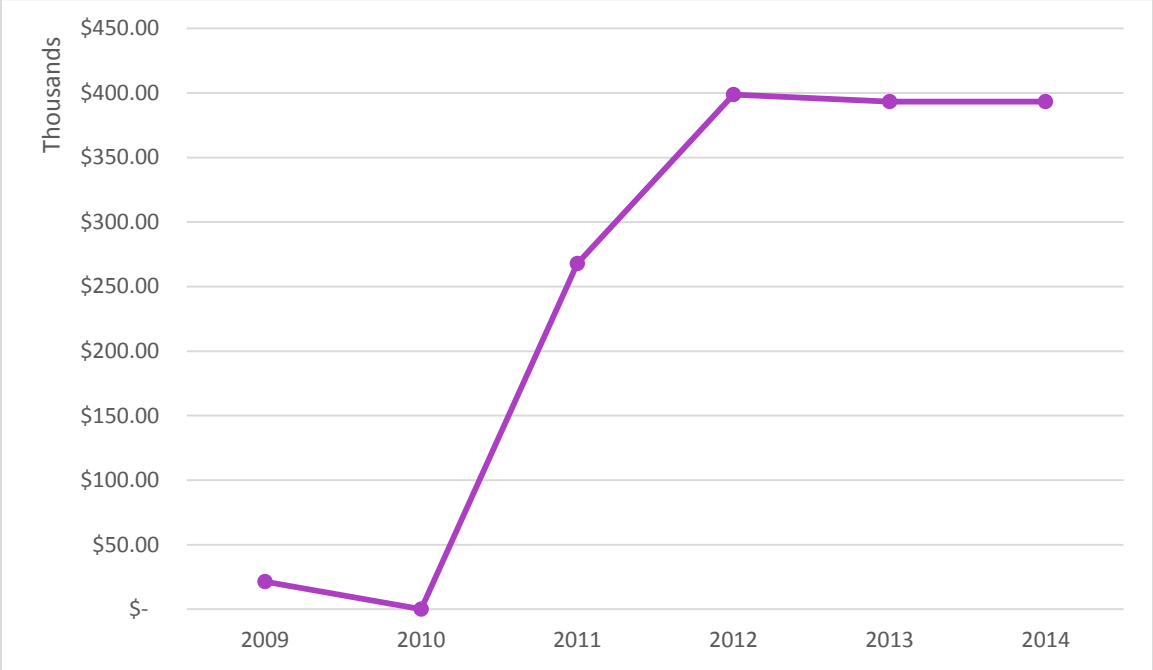


Figure 116 Accommodation Excise Tax Expenditures History

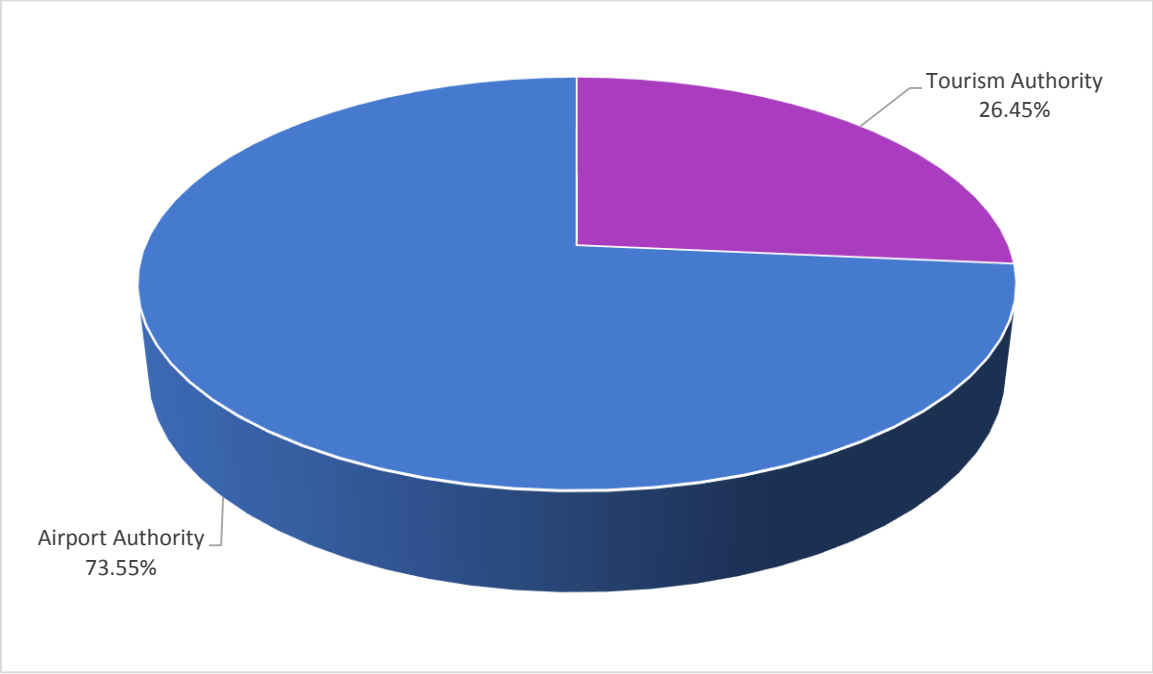


Figure 117 Accommodation Excise Tax Expenditures by Division

INTERGOVERNMENTAL GRANTS:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	2,850.5	2,163.8	94.1	1,533.0	94.1	544.1	478.43%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	2,850.5	2,163.8	94.1	1,533.0	94.1	544.1	478.43%
Expenditures:							
General Government	-	-	-	-	-	450.0	100.00%
Judicial	157.6	204.9	94.1	156.8	94.1	94.1	0.00%
Public Safety	314.1	548.4	-	127.7	-	-	0.00%
Public Works	2,338.5	1,398.6	-	1,248.5	-	-	0.00%
Health and Welfare	23.3	12.0	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	27.3	-	-	-	-	-	0.00%
Total Expenditures	2,860.8	2,163.8	94.1	1,533.0	94.1	544.1	478.43%
Excess (Deficit) of Revenues Over Expenditures	(10.3)	-	-	-	-	-	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	-	-	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-			-	0.00%
Ending Fund Balance	-	-	-			-	0.00%

INTERGOVERNMENTAL GRANTS:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Intergovernmental Grants							
Personal services	129,863	89,055	94,057	94,382	94,057	94,057	0.00%
Services and contracts	2,730,973	2,074,771	-	1,438,661	-	450,000	100.00%
Total Intergovernmental Grants	2,860,836	2,163,826	94,057	1,533,043	94,057	544,057	478.43%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
ADR Administrative Assistant	1	1	1	1	1	1	0.00%
Secretary – ADR	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

Budget by Program	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Alternative Dispute Resolution	91,245	89,055	94,057	94,389	94,057	94,057	0.00%
LODAC HUD Grant	11,322	-	-	-	-	-	0.00%
Intergovernmental Grants	-	-	-	-	-	450,000	100.00%
VOCA – District Attorney	61,529	114,500	-	62,445	-	-	0.00%
CJCC – Juvenile Offender	4,858	1,331	-	-	-	-	0.00%
Citizen Corp Grant	10,159	747	-	-	-	-	0.00%
Skipper Bridge/McMillan Bridge	2,283,749	621,630	-	-	-	-	0.00%
Exit 5 Beautification	54,269	-	-	-	-	-	0.00%
DHR Hahira Outreach	12,000	12,000	-	-	-	-	0.00%
Hazard Mitigation	-	7,999	-	-	-	-	0.00%
Homeland Security – 911	151,904	194,274	-	-	-	-	0.00%
Transportation Assistance	447	-	-	43,235	-	-	0.00%
Diving for James	115,912	10,226	-	-	-	-	0.00%
Planning and Preparedness	2,493	2,501	-	2,338	-	-	0.00%
SCAAP	19,622	-	-	5,041	-	-	0.00%
iRobot	-	8,635	-	-	-	-	0.00%
Response and Recovery	-	24,877	-	25,006	-	-	0.00%
JAG Grant	-	15,228	-	13,067	-	-	0.00%

INTERGOVERNMENTAL GRANTS:

Budget by Program	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
GTIP	10,385	1,834	-	300	-	-	0.00%
Project Safe Neighborhood	3,640	-	-	-	-	-	0.00%
Walmart Community Fire	-	1,493	-	3,678	-	-	0.00%
CBRENE	-	7,426	-	9,912	-	-	0.00%
SRTEN	-	-	-	14,919	-	-	0.00%
SPEED	-	-	-	48,227	-	-	0.00%
GEMA Live Scan Software	-	-	-	2,140	-	-	0.00%
Davidson Road	-	709,897	-	1,052,866	-	-	0.00%
Transportation – MIDS	-	67,030	-	149,701	-	-	0.00%
GEMA Bear Cat	-	273,143	-	-	-	-	0.00%
Transit Capital Improvement	-	-	-	2,665	-	-	0.00%
SO Georgia Power	-	-	-	2,000	-	-	0.00%
SO Walmart	-	-	-	1,114	-	-	0.00%

JAIL OPERATIONS:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	30.2	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	520.9	508.1	525.0	420.5	525.0	510.0	(2.86)%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	520.9	538.3	525.0	420.5	525.0	510.0	(2.86)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	522.5	512.9	441.7	460.1	469.7	660.2	49.45%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	572.5	512.9	441.7	460.1	469.7	660.2	49.45%
Excess (Deficit) of Revenues Over Expenditures	(1.6)	25.4	83.3	(39.6)	55.3	(150.2)	(280.39)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(1.6)	25.4	83.3	(39.6)	55.3	(150.2)	(280.39%
Beginning Fund Balance	21.5	19.9	45.2			128.6	184.51%
Ending Fund Balance	19.9	45.2	128.6			(21.6)	(116.80)%

JAIL OPERATIONS:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Jail Operations							
Personal services	47,504	52,903	46,239	51,155	46,193	46,193	(0.10)%
Supplies and materials	25,932	47,231	42,500	47,697	45,000	38,500	(9.41)%
Services and contracts	449,079	412,772	353,000	361,259	378,500	575,500	63.03%
Total Jail Operations	522,515	512,906	441,739	460,111	469,693	660,193	49.45%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

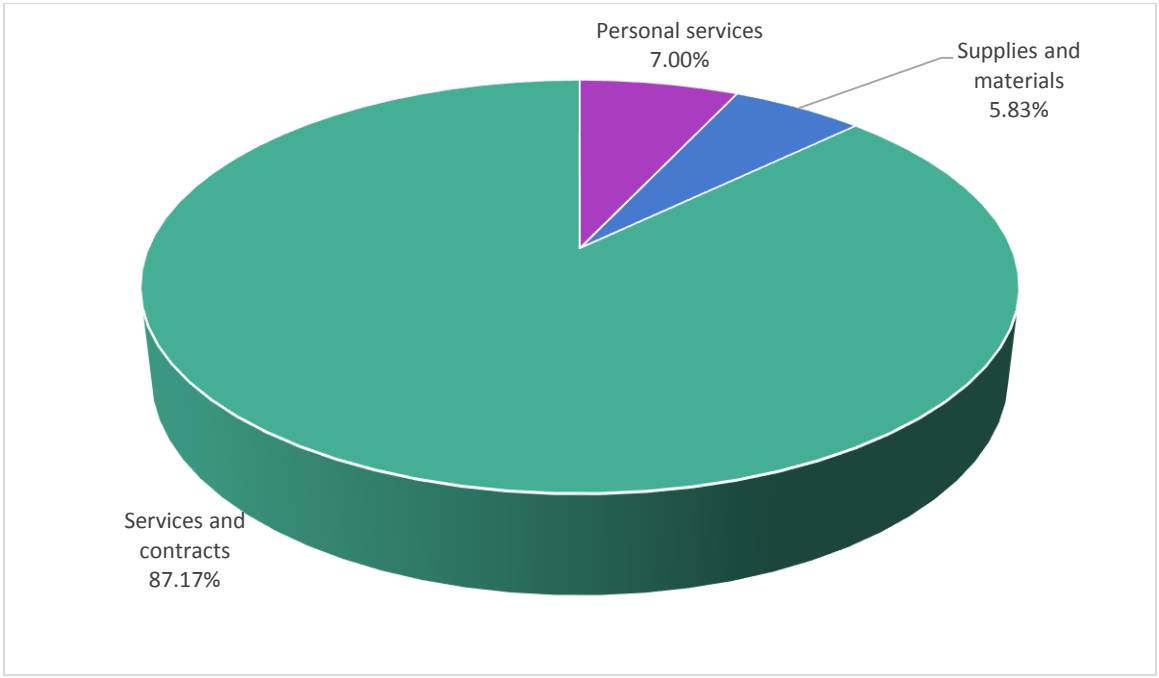


Figure 118 Jail Operations Expenditures by Type

JAIL OPERATIONS:

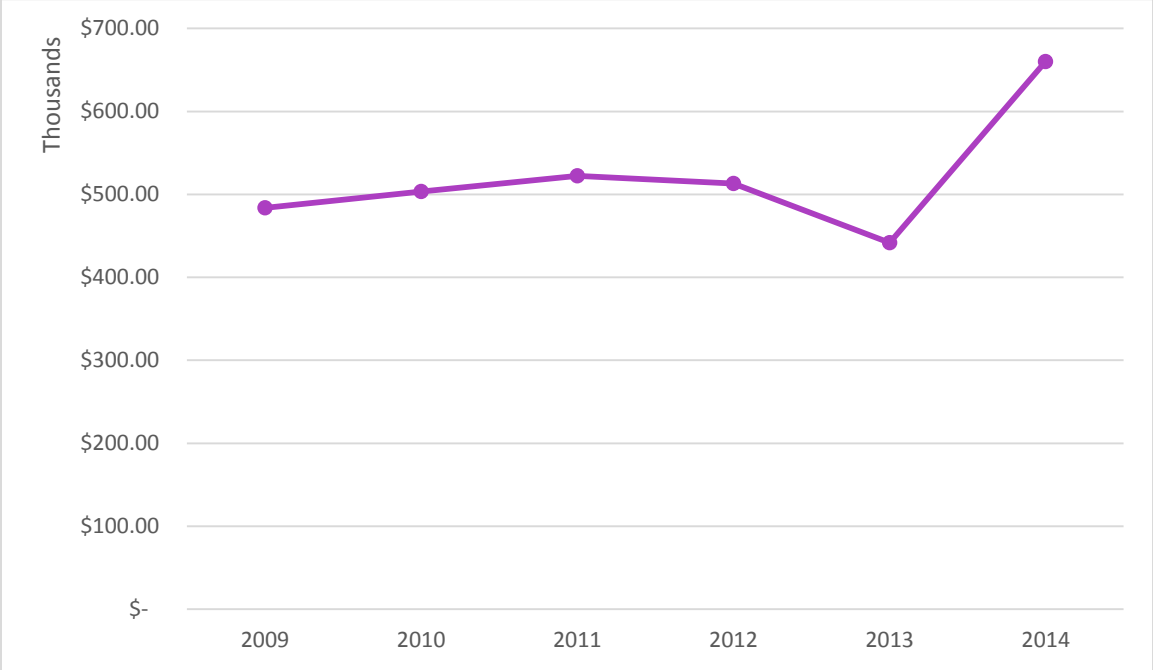


Figure 119 Jail Operations Expenditures History

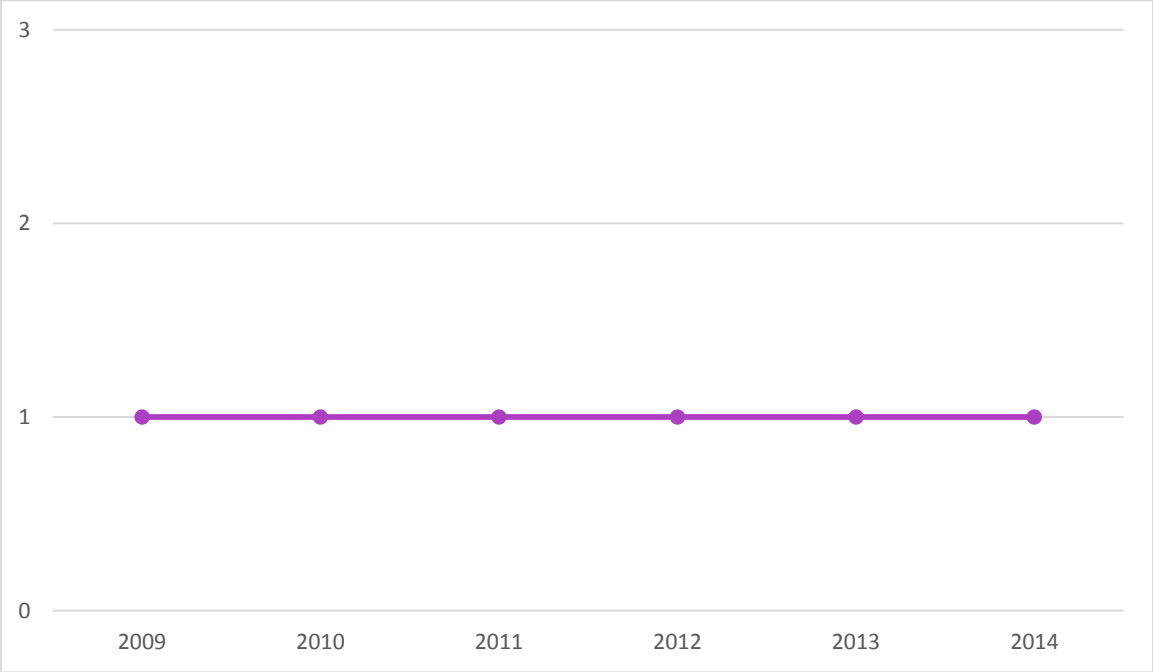


Figure 120 Jail Operations Personnel History

DRUG ABUSE TREATMENT:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	210.7	211.2	201.0	168.4	201.0	189.0	(5.97)%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	210.7	211.2	201.0	168.4	201.0	189.0	(5.97)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	198.4	185.0	180.0	180.0	180.0	180.0	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	198.4	185.0	180.0	180.0	180.0	180.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	12.3	26.2	21.0	(11.6)	21.0	9.0	(57.14)%
Other Sources and Uses							
Transfers In	195.0	245.0	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	207.4	271.2	21.0	(11.6)	21.0	9.0	(57.14)%
Beginning Fund Balance	(476.1)	(268.7)	2.5			23.5	840.00%
Ending Fund Balance	(268.7)	2.5	23.5			32.5	38.30%

DRUG ABUSE TREATMENT:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Drug Abuse Treatment							
Personal services	28,632	-	-	-	-	-	0.00%
Services and contracts	169,752	185,000	180,000	180,000	180,000	180,000	0.00%
Total Drug Abuse Treatment	198,384	185,000	180,000	180,000	180,000	180,000	0.00%

EMERGENCY COMMUNICATIONS:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	541.4	516.1	604.1	492.4	604.1	621.3	2.84%
Charges for Service	1,765.2	1,753.2	1,600.0	1,614.9	1,600.0	1,600.0	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	25.1	22.8	25.0	27.8	25.0	25.0	0.00%
Total Revenues	2,331.7	2,292.1	2,229.1	2,135.1	2,229.1	2,246.3	0.77%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,621.4	2,885.1	2,948.1	2,835.3	3,244.0	2,870.6	(2.63)%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	2,621.4	2,885.1	2,948.1	2,835.3	3,244.0	2,916.1	(1.09)%
Excess (Deficit) of Revenues Over Expenditures	(289.7)	(593.0)	(719.0)	(700.2)	(1,014.9)	(669.8)	(24.39)%
Other Sources and Uses							
Transfers In	537.9	1,042.8	879.0	879.0	879.0	829.9	(5.59)%
Transfers Out	(130.0)	(155.6)	(160.0)	(160.0)	(160.0)	(160.0)	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	118.3	294.2	-	18.8	(295.9)	-	0.00%
Beginning Fund Balance	(402.4)	(284.1)	10.0			10.0	0.00%
Ending Fund Balance	(284.1)	10.0	10.0			10.0	0.00%

EMERGENCY COMMUNICATIONS:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Emergency Communications							
Personal services	1,755,566	1,906,722	1,990,614	1,909,756	2,103,054	1,899,029	(4.60)%
Supplies and materials	14,742	48,599	13,500	13,276	86,910	48,625	260.19%
Services and contracts	851,043	929,824	935,809	896,865	1,045,858	960,276	2.61%
Capital outlay	-	-	8,210	15,370	8,210	8,210	0.00%
Total Emergency Communications	2,751,376	3,040,767	3,108,133	2,995,267	3,404,032	3,076,140	(1.03)%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
911 Director	1	1	1	1	1	1	0.00%
Accreditation Manager	-	-	-	1	1	1	100.00%
Administrative Assistant	1	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecommunications Clerk	1	1	1	-	-	-	(100.00)%
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	16	13	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Total Positions	38	38	38	38	41	38	0.00%

Significant Accomplishments/Changes:

- Continuation of CALEA accreditation

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

EMERGENCY COMMUNICATIONS:

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 with minimal interruptions of service

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Average calls for service daily	570	608	625	650	675
Percentage of downtime for PSRS	0%	0%	0%	0%	0%
Customer satisfaction rating	99.5%	97%	99.5%	99.5%	99.5%
Turnover rate	15%	14%	12%	10%	10%
CALEA – Lowndes County 911	Yes	Yes	Yes	Yes	Yes

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Facilities Maintenance – 911	-	-	-	-	-	45,526	100.00%
911 Center	2,115,018	2,322,842	2,395,821	2,282,181	2,646,712	2,276,144	(5.00)%
Sheriff's VHF Radio	-	-	11,210	7,406	11,210	8,210	(26.76)%
Public Safety Radio System	506,333	562,303	541,102	545,680	586,110	586,260	8.35%
OTO – General Fund	130,025	155,622	160,000	160,000	160,000	160,000	0.00%

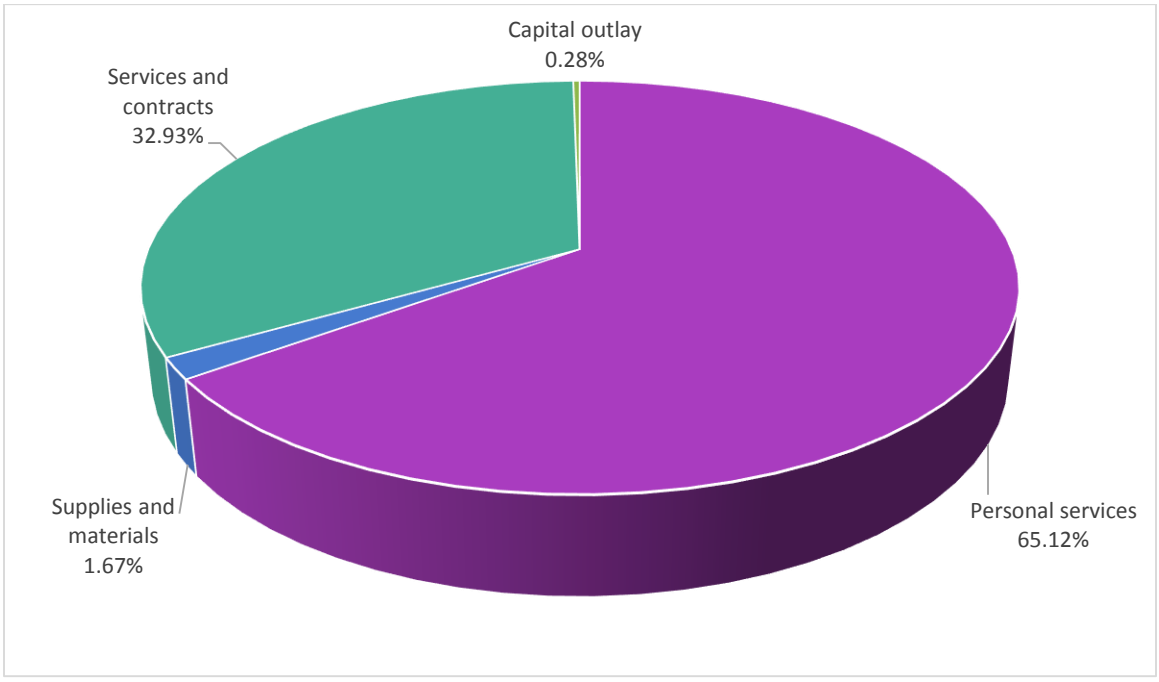


Figure 121 Emergency Communications Expenditures by Type

EMERGENCY COMMUNICATIONS:

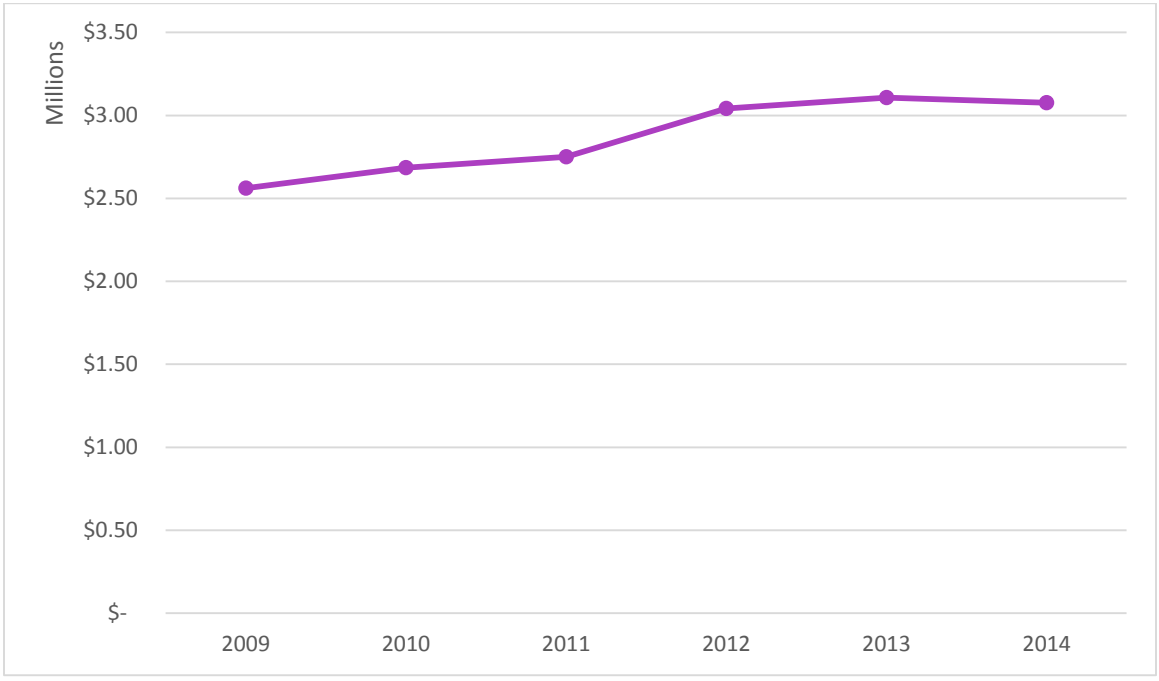


Figure 122 Emergency Communications Expenditures History

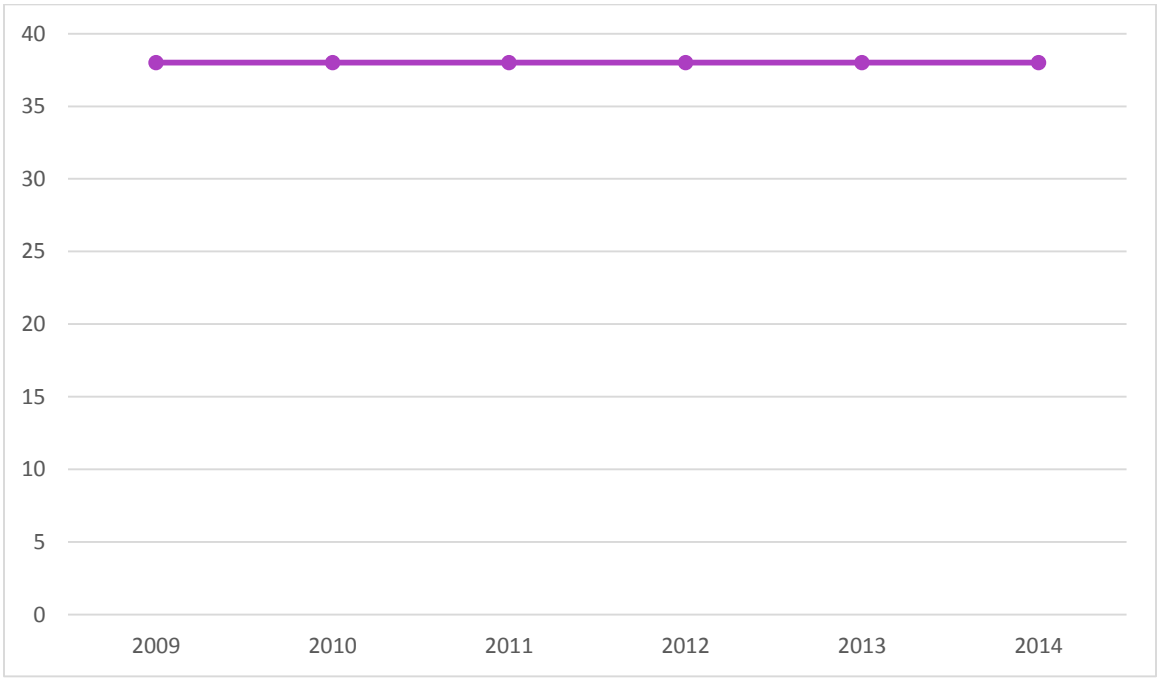


Figure 123 Emergency Communications Personnel History

EMERGENCY COMMUNICATIONS:

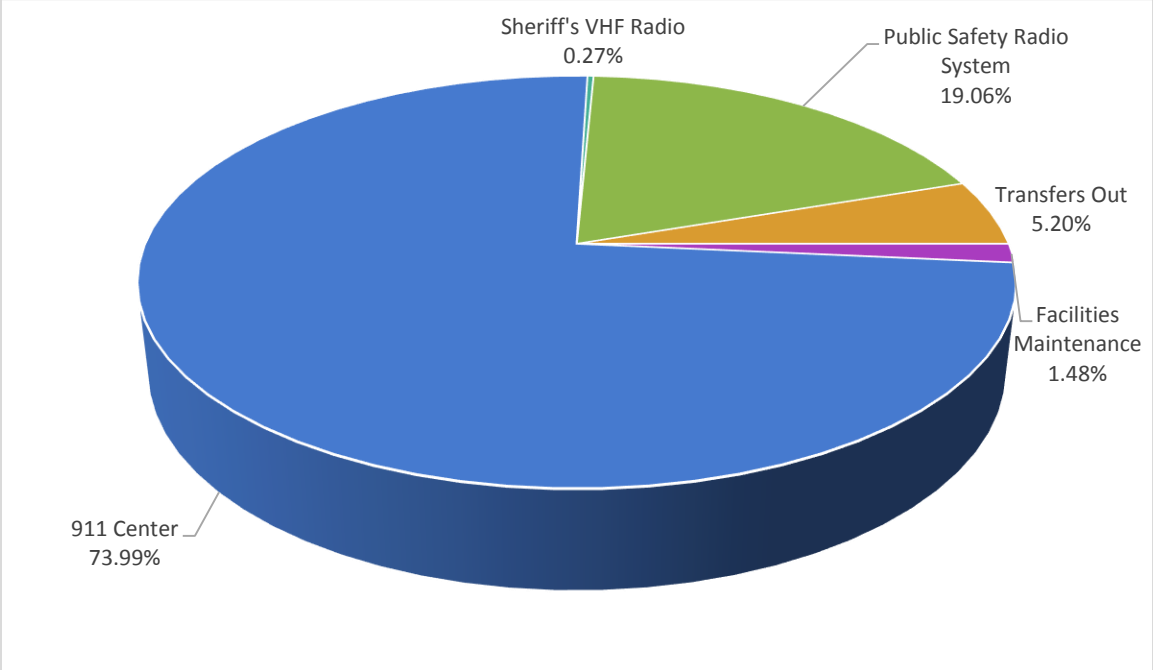


Figure 124 Emergency Communications Expenditures by Division

VICTIM/WITNESS:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	99.3	109.7	94.5	116.6	94.5	94.5	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	158.1	161.0	166.0	109.9	166.0	124.0	(25.30)%
Investment Income	-	-	-	-	-	-	30.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	257.4	270.8	260.5	226.5	260.5	218.5	(16.12)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	232.3	238.2	230.8	233.3	244.8	243.2	5.37%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	232.3	238.2	230.8	233.3	244.8	243.2	0.00%
Excess (Deficit) of Revenues Over Expenditures	25.1	32.6	29.7	(6.8)	15.7	(24.7)	(183.37)%
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	169.1	32.6	29.7	(6.8)	15.7	(24.7)	(183.37)%
Beginning Fund Balance	(169.0)	0.1	32.7			62.4	90.83%
Ending Fund Balance	0.1	32.7	62.4			37.7	(39.58)%

VICTIM/WITNESS:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Victim/Witness							
Personal services	77,280	81,548	74,270	80,308	88,658	88,658	19.37%
Supplies and materials	518	284	2,200	654	1,800	800	(63.64)%
Services and contracts	154,509	156,330	154,369	152,339	154,387	153,769	(0.39)%
Total Victim Witness	232,308	238,162	230,839	233,301	244,845	243,227	5.37%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
PT Administrative Secretary	1	1	1	1	0	1	0.00%
Administrative Secretary	-	-	-	-	1	-	0.00%
Victim Advocate	1	1	1	1	2	1	0.00%
Total Positions	2	2	2	2	3	2	0.00%

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
District Attorney	148,200	148,200	148,200	148,200	148,200	148,200	0.00%
Solicitor – Victim/Witness	84,108	89,962	82,639	85,101	96,645	95,027	14.99%

VICTIM/WITNESS:

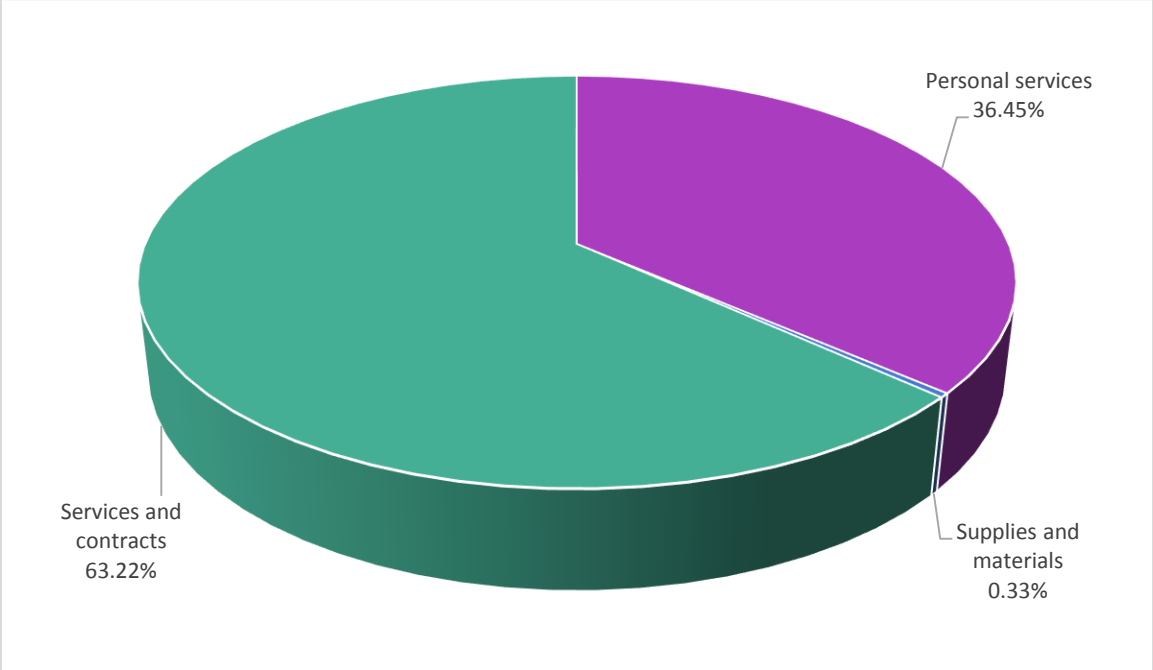


Figure 125 Victim/Witness Expenditures by Type

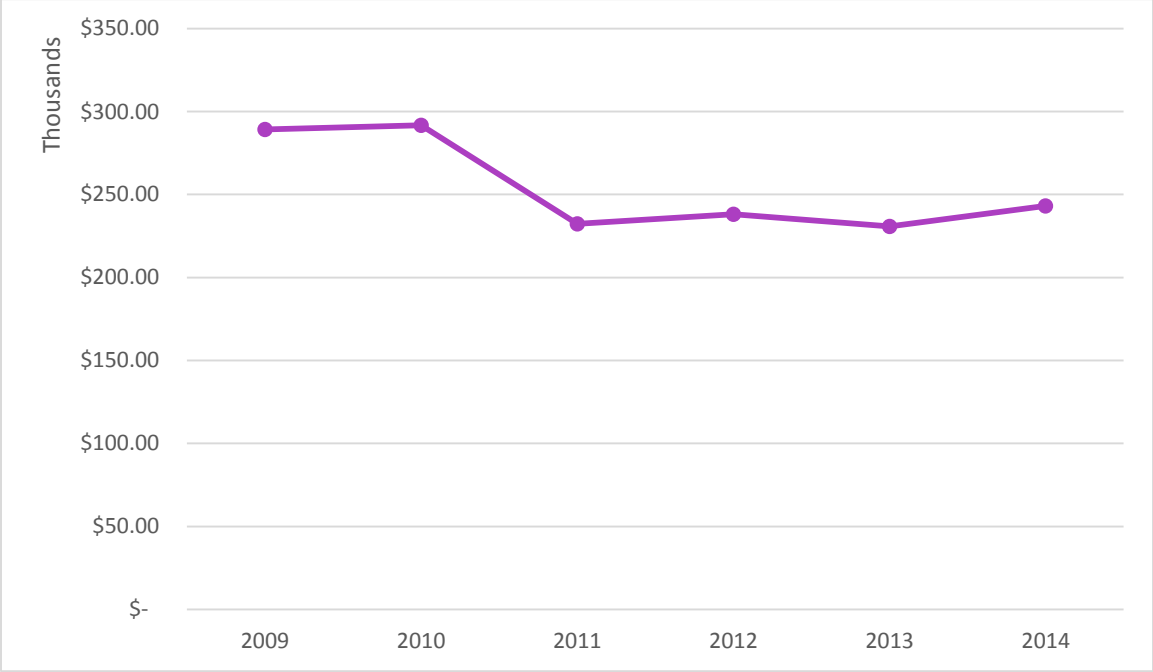


Figure 126 Victim/Witness Expenditures History

VICTIM/WITNESS:

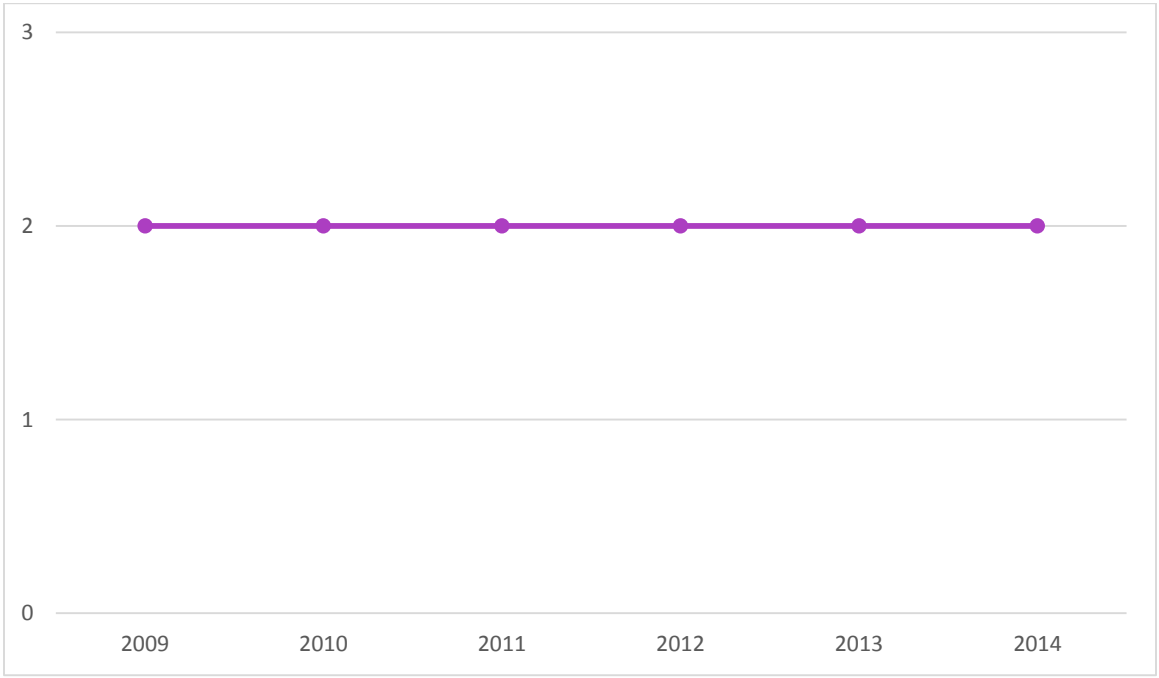


Figure 127 Victim/Witness Personnel History

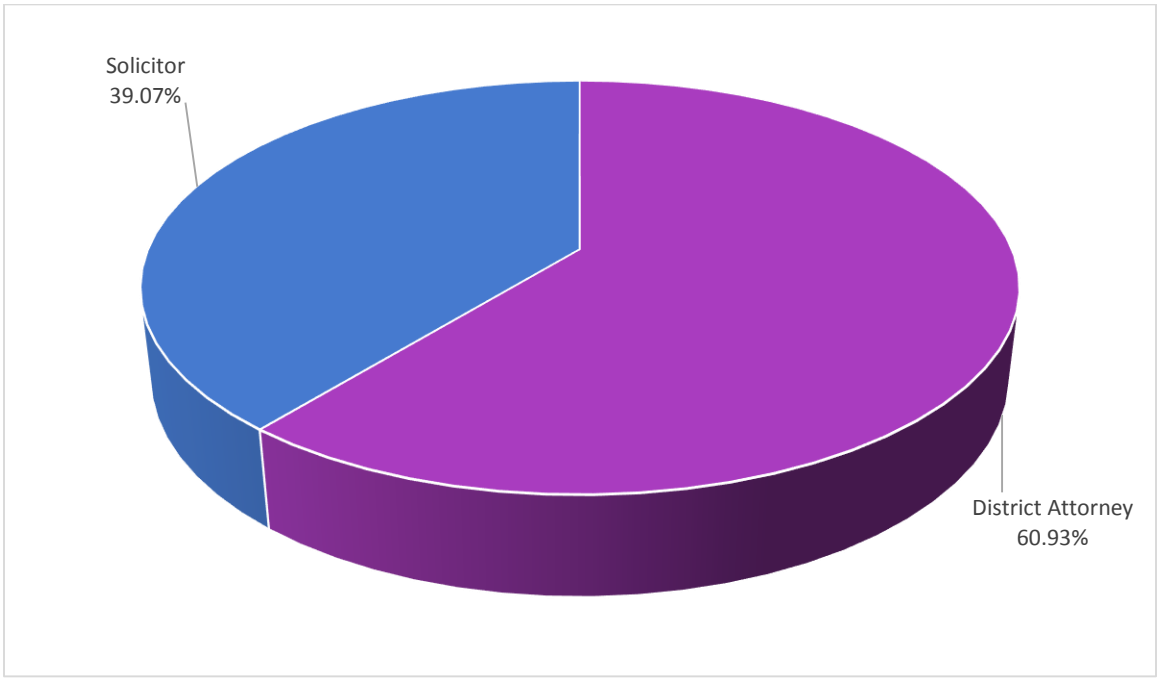


Figure 128 Victim/Witness Expenditures by Division

SPECIAL SERVICES:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	3,353.6	3,288.6	3,300.0	3,347.6	3,300,0	3,460,0	4.85%
Licenses and Permits	115.7	121.3	120.5	97.6	120.5	120.5	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	33.2	27.2	24.0	26.4	24.0	24.0	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	1.6	0.5	-	-	-	-	0.00%
Total Revenues	3,504.1	3,437.6	3,444.5	3,471.6	3,444.5	3,604.5	4.65%
Expenditures:							
General Government	356.4	281.0	470.5	525.2	474.9	531.2	12.90%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	1,790.2	1,999.8	1,768.5	1,821.7	2,200.1	1,781.7	0.75%
Public Works	102.2	114.4	96.4	112.3	104.9	104.9	8.86%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	680.3	577.0	566.2	603.5	625.0	605.3	6.92%
Total Expenditures	2,929.1	2,972.2	2,901.6	3,062.7	3,404.9	3,023.1	4.19%
Excess (Deficit) of Revenues Over Expenditures	575.0	465.4	542.9	408.9	39.6	581.4	7.09%
Other Sources and Uses							
Transfers In	46.2	-	-	-	-	-	0.00%
Transfers Out	(512.4)	(435.7)	(353.2)	(345.0)	(353.2)	(443.2)	25.48%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	108.7	29.7	189.8	64.0	(313.6)	138.2	(27.16)%
Beginning Fund Balance	76.8	185.6	215.2			405.0	88.20%
Ending Fund Balance	185.6	215.2	405.0			543.2	34.12%

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.

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Fire/Rescue							
Personal services	1,137,865	1,166,020	1,126,100	1,172,137	1,322,911	1,190,179	5.69%
Supplies and materials	85,395	157,953	81,840	105,564	114,280	92,025	12.45%
Services and contracts	566,967	675,820	560,513	543,966	575,863	442,428	(21.07)%
Capital outlay	-	-	-	-	187,042	57,042	100.00%
Total Fire/Rescue	1,790,227	1,999,793	1,768,453	1,821,666	2,200,096	1,781,674	0.75%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Fire Chief	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	0.00%
Fire/Enforcement Officer	1	1	1	1	1	1	0.00%
Firefighter/First Responder	9	9	9	9	9	9	0.00%
Lieutenant	-	-	-	-	3	-	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	4	4	4	33.33%
Total Positions	19	19	19	20	23	20	5.26%

Significant Accomplishments/Changes:

- Additional person absorbed from Sanitation

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

FIRE/RESCUE:

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

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Average response time	9:17	7:17	7:00	6:30	6:25
Average number of responders	6	6	6	6	6
Number of Code Enforcement cases	*	654	700	750	750
Number of inspections performed	*	133	150	150	150

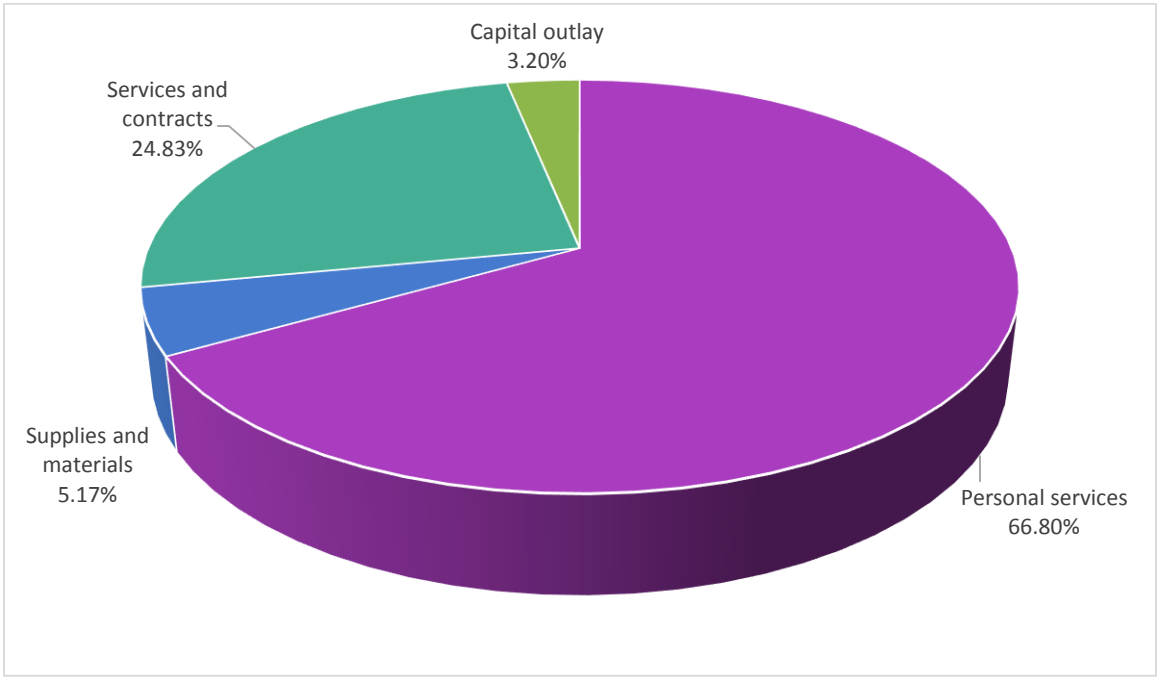


Figure 129 Fire/Rescue Expenditures by Type

FIRE/RESCUE:

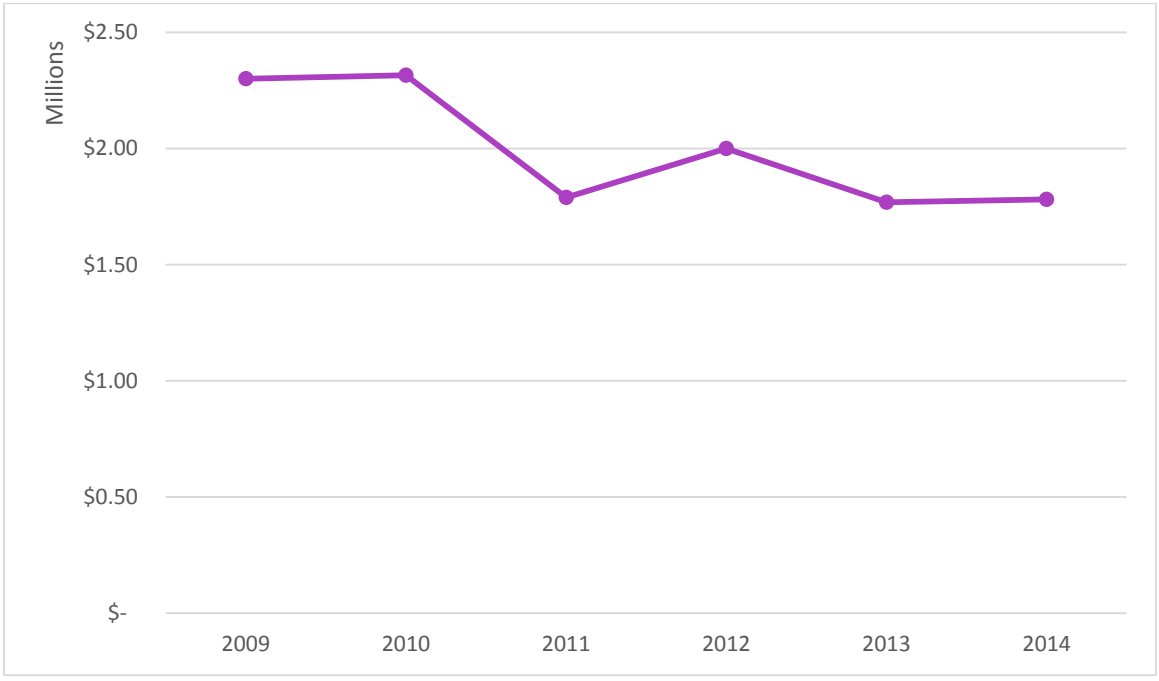


Figure 130 Fire/Rescue Expenditures History

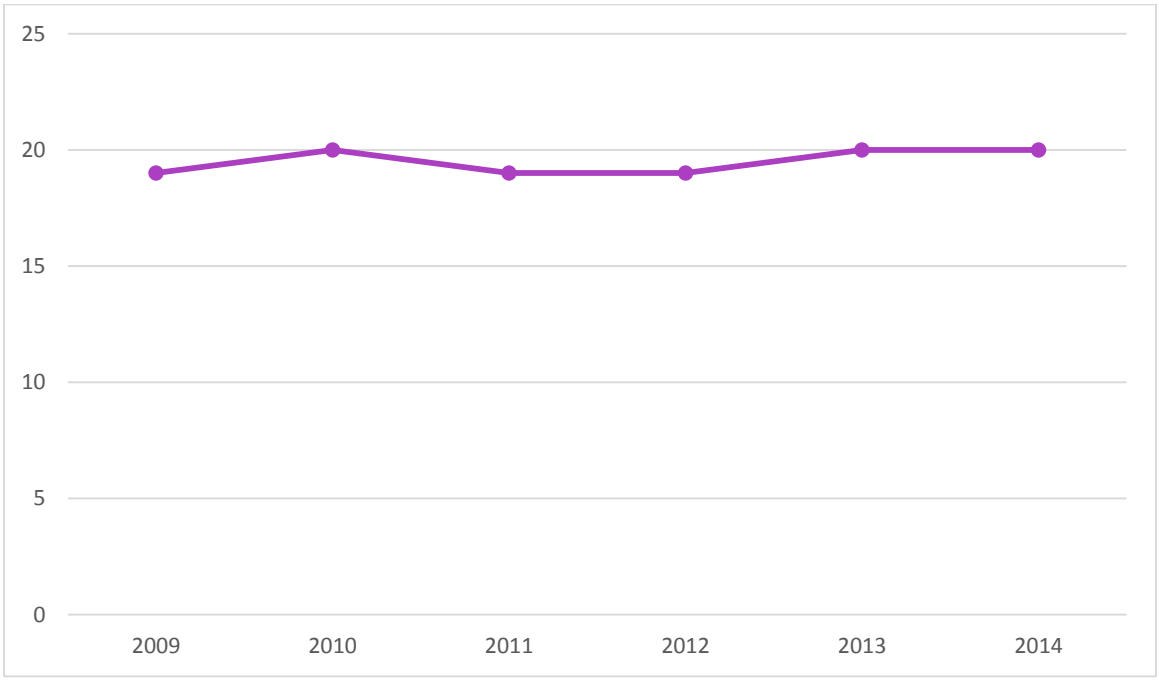


Figure 131 Fire/Rescue Personnel History

MOSQUITO CONTROL:

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

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Mosquito Control							
Personal services	47,212	52,300	47,733	51,385	47,693	47,693	(0.08)%
Supplies and materials	-	480	340	541	440	475	39.71%
Services and contracts	54,995	61,659	48,284	60,341	56,723	56,723	17.48%
Total Mosquito Control	102,207	114,438	96,357	112,267	104,856	104,891	8.86%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Mosquito Control Technician	1	1	1	1	1	1	0.00%
Total Positions	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

MOSQUITO CONTROL:

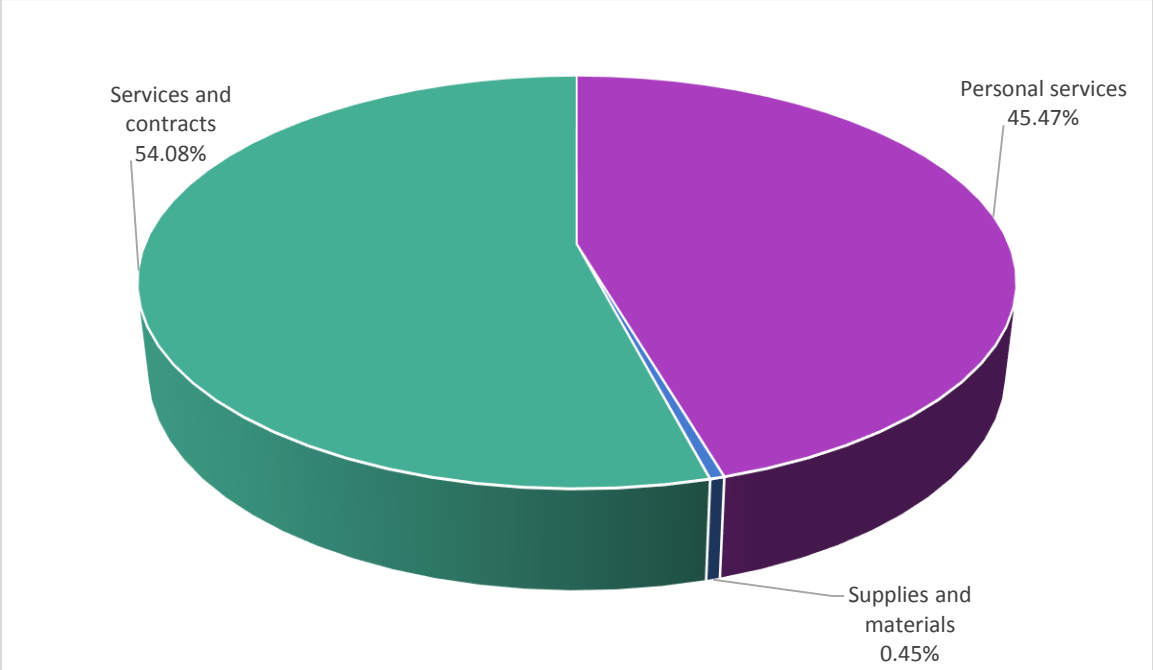


Figure 132 Mosquito Control Expenditures by Type

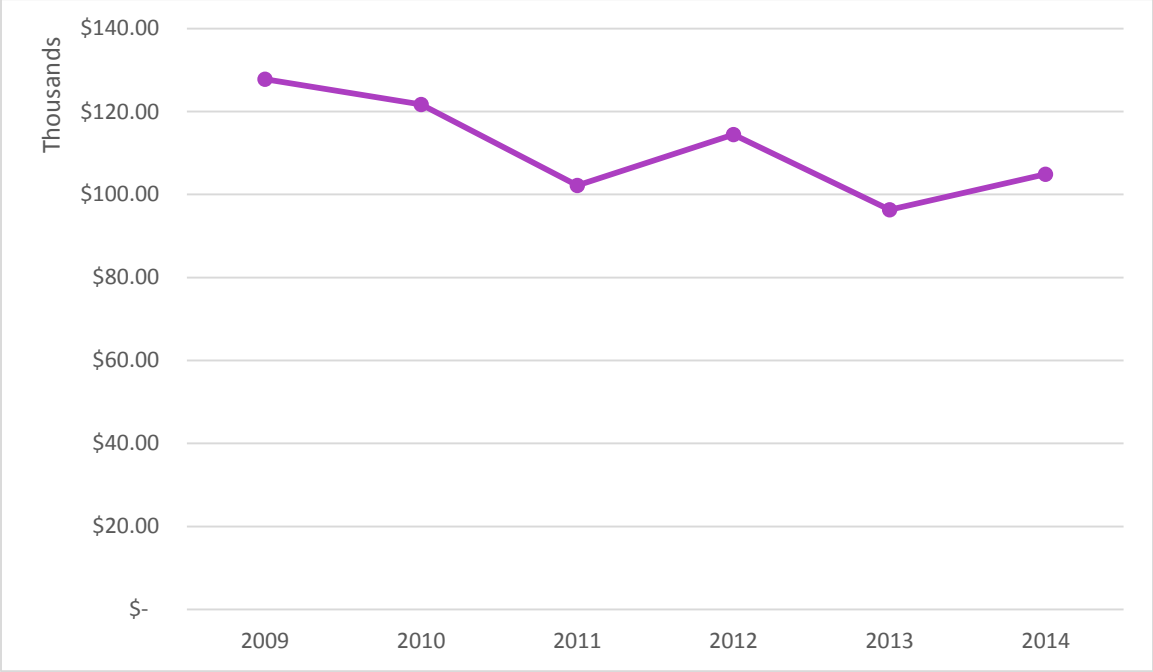


Figure 133 Mosquito Control Expenditures History

MOSQUITO CONTROL:

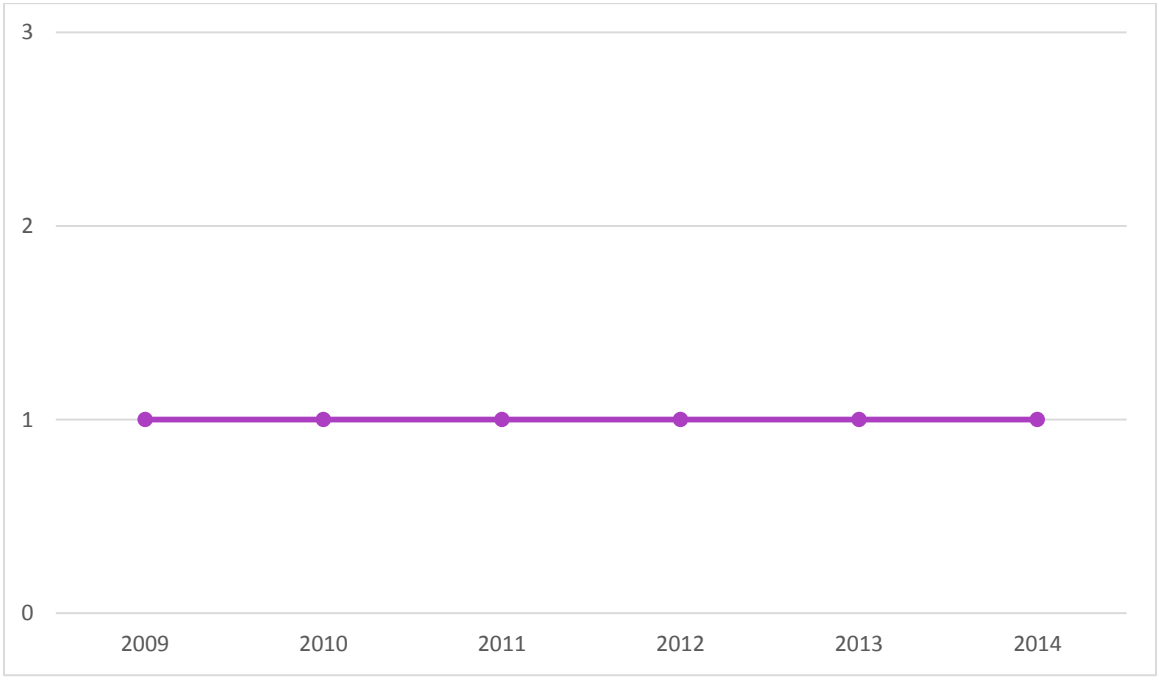


Figure 134 Mosquito Control Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
County Planner							
Personal services	100,615	131,499	130,920	133,326	130,961	130,961	0.03%
Supplies and materials	1,706	90	1,900	2,8509	6,478	6,158	224.11%
Services and contracts	4,368	3,438	5,877	4,809	7,760	6,353	8.10%
Total County Planner	106,690	135,027	138,697	140,644	145,199	143,472	3.44%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
County Planner	1	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	1	0.00%
Total Positions	2	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

COUNTY PLANNER:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Major subdivision applications	14	14	15	15	15
Minor subdivision applications	116	110	115	115	115
Pre-application meetings	90	73	75	100	100
Rezoning applications	15	16	15	15	15
Special events reviewed	*	*	4	5	5

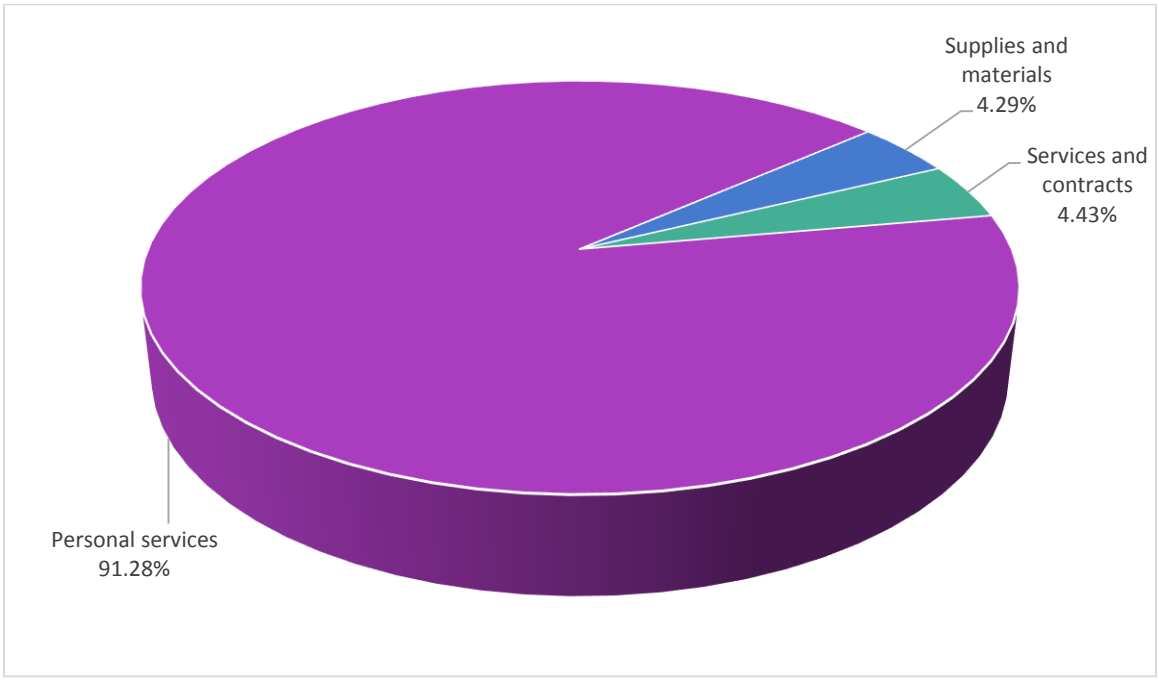


Figure 135 County Planner Expenditures by Type

COUNTY PLANNER:

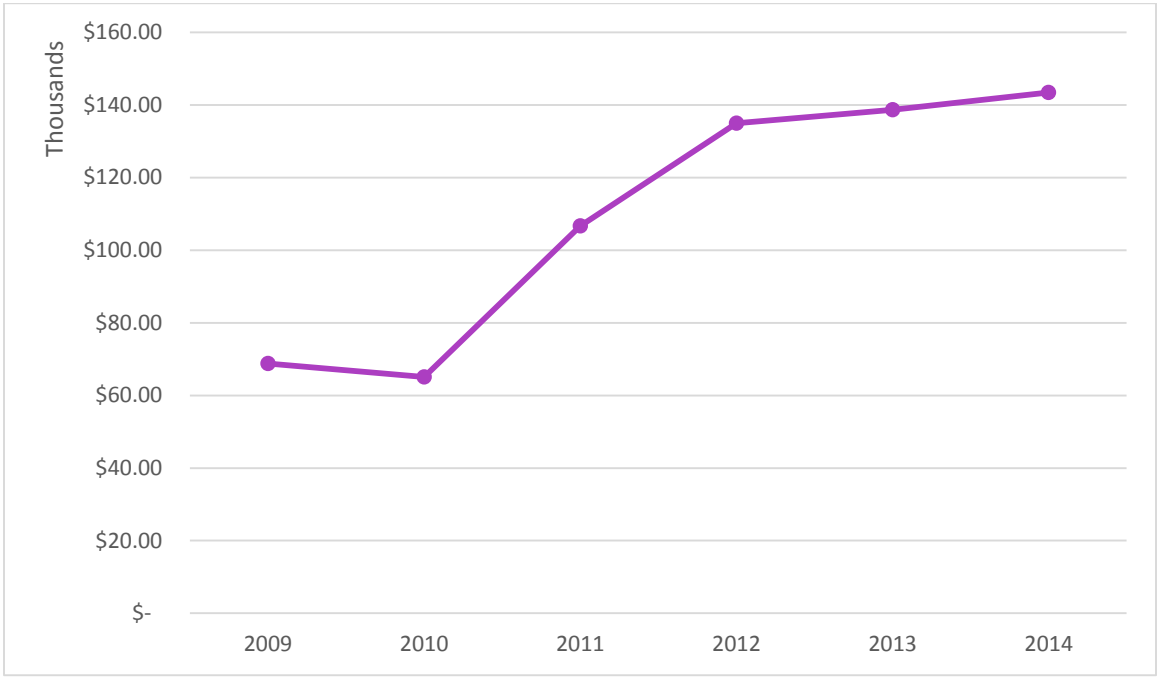


Figure 136 County Planner Expenditures History

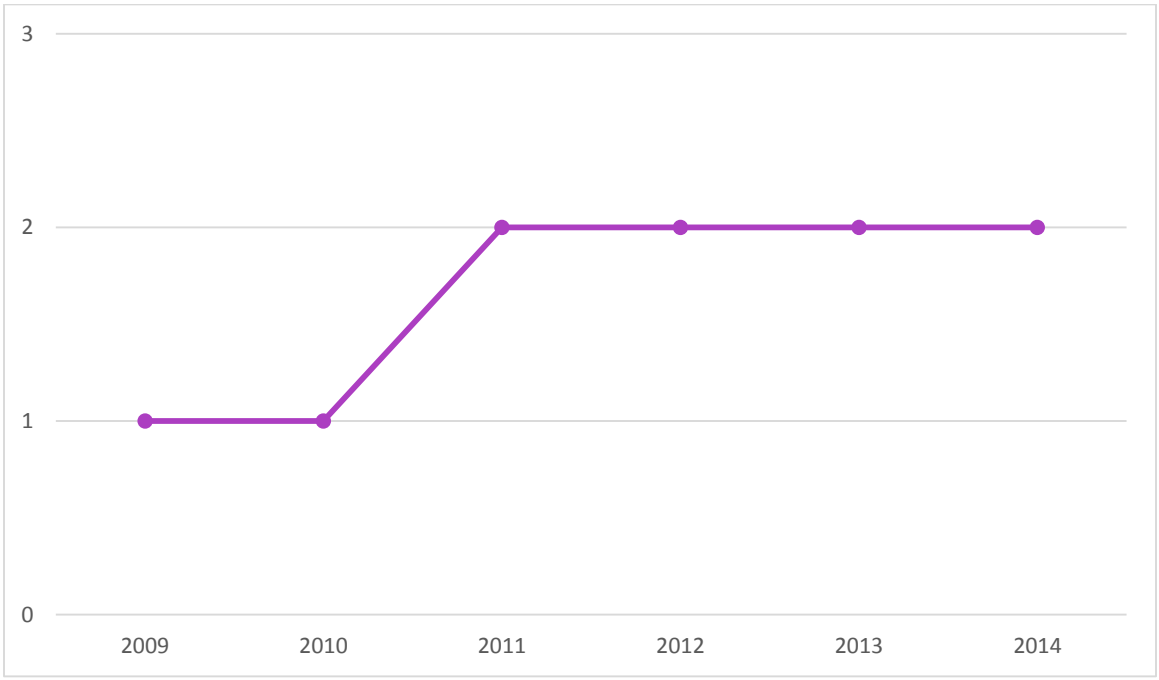


Figure 137 County Planner Personnel History

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Zoning							
Personal services	169,137	181,262	177,990	183,683	178,163	178,163	0.10%
Supplies and materials	613	693	2,000	2,477	845	3,333	66.65%
Services and contracts	15,466	14,619	11,380	17,327	14,520	13,068	14.83%
Capital outlay	-	-	-	-	2,488	-	0.00%
Total Zoning	185,216	196,574	191,370	203,487	196,016	194,564	1.67%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	0.00%
Zoning Administrator	1	1	1	1	1	1	0.00%
Total Positions	3	3	3	3	3	3	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Review all development applications within three days CGIV

Division Objectives:

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

Performance Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Zoning approvals for residential developments	500	366	375	400	400
Business occupations applications reviewed	300	145	175	200	200

ZONING:

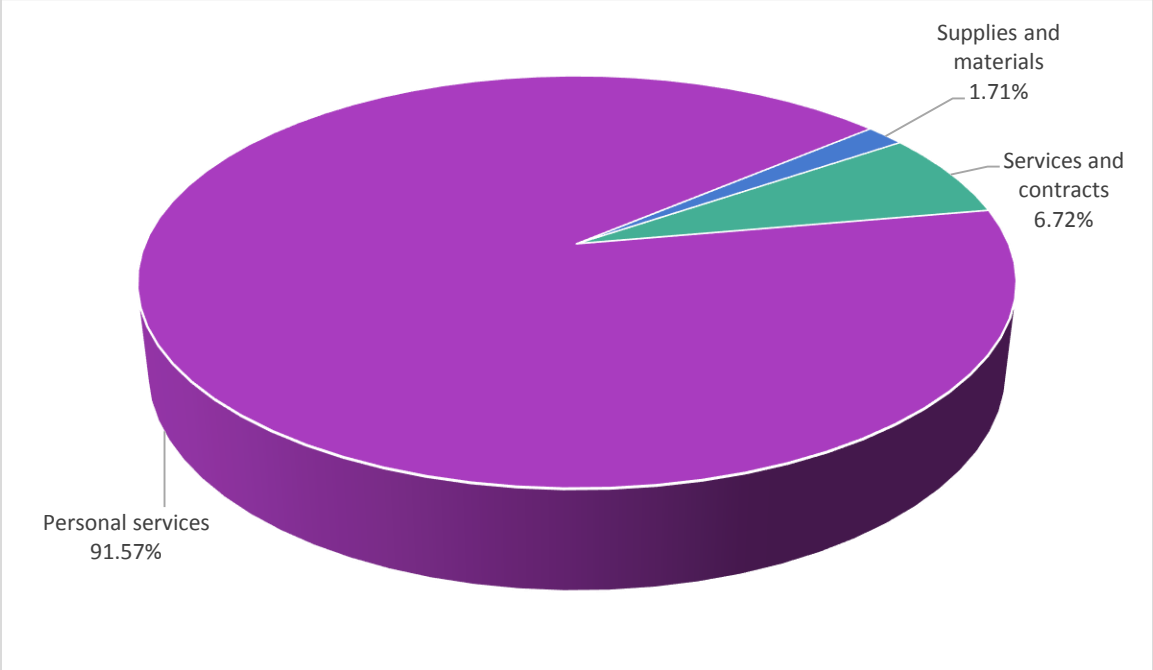


Figure 138 Zoning Expenditures by Type

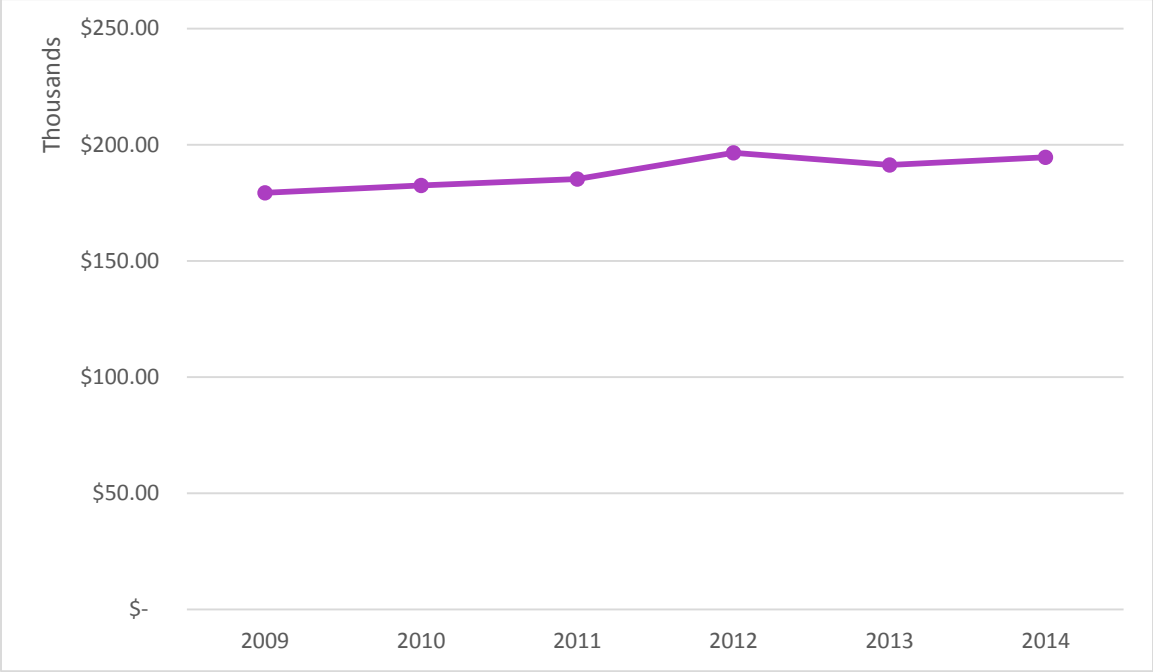


Figure 139 Zoning Expenditures History

ZONING:

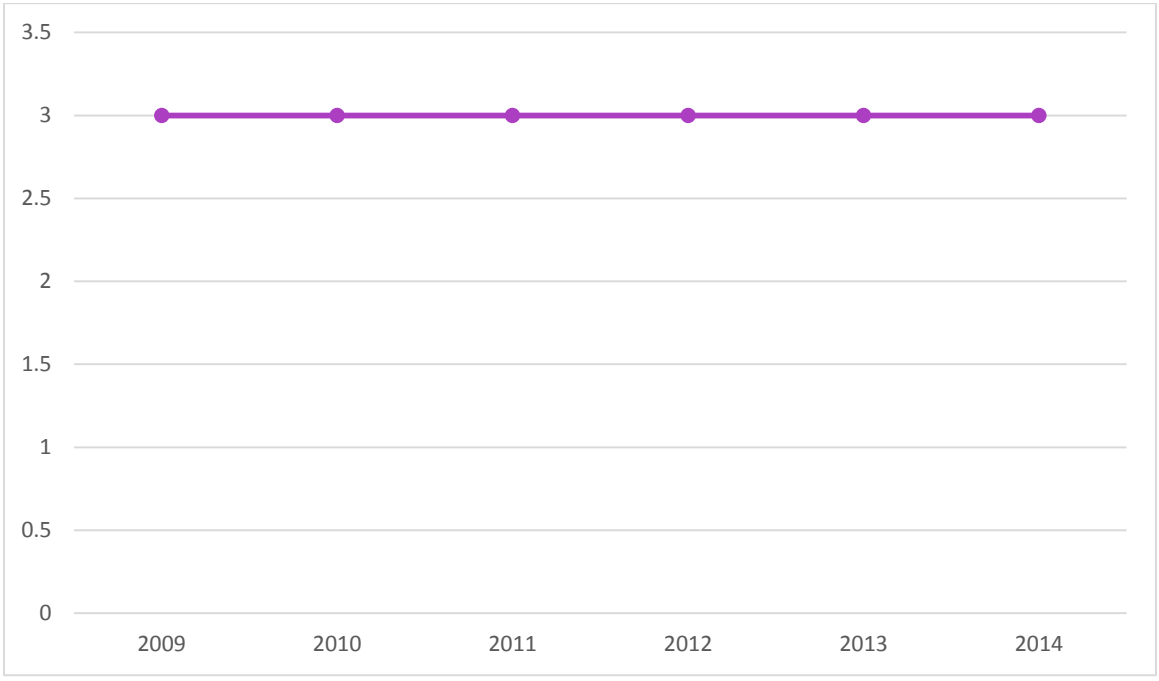


Figure 140 Zoning Personnel History

NON-DEPARTMENTAL:

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Facilities Maintenance – Fire	-	-	-	-	-	56,232	100.00%
Contingency	291,875	215,000	405,981	457,562	405,981	405,981	0.00%
SGRC Dues	64,551	66,014	64,551	67,616	68,940	68,940	6.80%
Airport Authority	131,400	-	-	-	-	-	0.00%
GLPC	19,073	7,532	3,440	16,753	33,974	17,500	408.72%
VALOR/GIS	237,885	237,885	232,659	242,659	249,783	249,783	7.36%
OTO – Accommodation Tax	-	142,683	133,237	125,000	133,237	168,237	26.27%
OTO – Grants	10,304	-	-	-	-	-	0.00%
OTO – General Fund	162,130	217,986	220,000	220,000	220,000	275,000	25.00%
OTO – Street Lighting	340,000	75,000	-	-	-	-	0.00%

LAW LIBRARY:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	50.2	64.0	100.0	-	100.0	100.0	0.00%
Investment Income	1.8	0.4	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	52.0	64.3	100.0	-	100.0	100.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	103.9	70.5	100.0	-	100.0	100.0	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.005
Health and Welfare	-	-	-	-	-	-	0.005
Culture and Recreation	-	-	-	-	-	-	0.005
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	103.9	70.5	100.0	-	100.0	100.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(52.0)	(6.2)	-	-	-	-	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	(52.0)	(6.2)	-	-	-	-	0.00%
Beginning Fund Balance	415.0	363.0	356.8			356.8	0.00%
Ending Fund Balance	363.0	356.8	356.8			356.8	0.00%

LAW LIBRARY:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Law Library							
Services and contracts	103,921	70,519	100,000	-	100,000	100,000	0.00%
Total Law Library	103,921	70,519	100,000	-	100,000	100,000	0.00%

CDBG CHIP GRANT:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	121.7	52.4	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	121.7	52.4	-	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	121.7	52.4	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	121.7	52.4	-	-	-	-	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%

CDBG CHIP GRANT:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
CDBG CHIP Grant							
Services and contracts	121,719	52,410	-	-	-	-	0.00%
Total CDBG CHIP Grant	121,719	52,410	-	-	-	-	0.00%

SPLOST IV:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	17.1	3.9	7.4	7.2	7.4	-	(100.00)%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	17.1	3.9	7.4	7.2	7.4	-	(100.00)%
Excess (Deficit) of Revenues Over Expenditures	(17.0)	(3.9)	(7.4)	(7.2)	(7.4)	-	(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	(17.0)	(3.9)	(7.4)	(7.2)	(7.4)	-	(100.00)%
Beginning Fund Balance	28.1	11.1	7.2			-	(100.00)%
Ending Fund Balance	11.1	7.2	-			-	0.00%

SPLOST IV:

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 have been spent.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
SPLOST IV							
Services and contracts	17,050	3,899	7,400	7,186	7,400	-	(100.00)%
Total SPLOST IV	17,050	3,899	7,400	7,186	7,400	-	(100.00)%

SPLOST V:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	142.9	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	11.9	1.9	1.2	3.3	1.2	2.5	108.33%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	11.9	144.8	1.2	3.3	1.2	2.5	108.33%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	687.3	1,933.5	3,300.0	911.0	3,300.0	1,800.0	(45.45)%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	687.3	1,933.5	3,300.0	911.0	3,300.0	1,800.0	(45.45)%
Excess (Deficit) of Revenues Over Expenditures	(675.4)	(1,788.8)	(3,298.8)	(907.7)	(3,298.8)	(1,797.5)	(45.51)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(675.4)	(1,788.8)	(3,298.8)	(907.7)	(3,298.8)	(1,797.5)	(45.51)%
Beginning Fund Balance	6,122.6	5,447.2	3,658.4			359.6	0.00%
Ending Fund Balance	5,447.2	3,658.4	359.6			-	0.00%

SPLOST V:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
SPLOST V							
Services and contracts	472,497	1,375,560	3,300,000	907,809	3,300,000	1,800,000	(45.45)%
Capital outlay	214,769	557,976	-	3,185	-	-	0.00%
Total SPLOST V	687,267	1,933,536	3,300,000	910,994	3,300,000	1,800,000	(45.45)%

JUDICIAL/ADMINISTRATION AND JAIL:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	205.1	298.9	-	40.6	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	24.9	0.3	-	0.7	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	230.0	299.2	-	41.3	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,392.4	180.2	1,000.0	269.4	1,000.0	800.0	(20.00)%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	2,392.4	180.2	1,000.0	269.4	1,000.0	800.0	(20.00)%
Excess (Deficit) of Revenues Over Expenditures	(2,858.2)	(412.4)	(1,000.0)	(228.1)	(1,000.0)	(800.0)	(20.00)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(2,858.2)	(412.4)	(1,000.0)	(228.1)	(1,000.0)	(800.0)	(20.00)%
Beginning Fund Balance	4,090.1	1,231.9	819.5			591.4	(27.83)%
Ending Fund Balance	1,231.9	819.5	-			-	0.00%

JUDICIAL/ADMINISTRATION AND JAIL:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Judicial/Administration & Jail							
Supplies and materials	362	-	-	-	-	-	0.00%
Services and contracts	695,505	531,410	-	142,635	-	-	0.00%
Capital outlay	2,392,425	180,211	1,000,000	126,736	1,000,000	800,000	(20.00)%
Total Judicial/Admin & Jail	3,088,292	711,621	1,000,000	269,370	1,000,000	800,000	(20.00)%

SPLOST VI:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	21,709.1	22,030.4	21,000.0	21,359.9	21,000.0	10,500.0	(50.00)%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	(3.2)	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	5.4	3.6	5.0	12.4	5.0	5.0	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	21,711.3	22,034.0	21,005.0	21,372.3	21,005.0	10,505.0	(49.99)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	16,433.8	18,056.2	18,000.0	17,680.8	18,000.0	13,350.0	(25.83)%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	16,483.8	18,056.2	18,000.0	17,680.8	18,000.0	13,350.0	(25.83)%
Excess (Deficit) of Revenues Over Expenditures	5,277.6	3,977.8	3,005.0	3,691.5	3,005.0	(284.5)	(109.47)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(254.7)	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	5,022.9	3,977.7	3,005.0	3,691.5	3,005.0	(284.5)	(109.47)%
Beginning Fund Balance	(5,883.2)	(1,928.9)	2,048.8			5,053.8	146.67%
Ending Fund Balance	(860.3)	2,048.8	5,053.8			4,769.3	(5.63)%

SPLOST VI:

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 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
SPLOST VI							
Services and contracts	9,566,905	9,677,368	9,000,000	9,384,155	9,000,000	5,250,000	(41.67)%
Capital outlay	762,181	44,236	9,000,000	250	9,000,000	8,100,000	(10.00)%
Debt service	6,104,675	8,334,629	-	8,296,379	-	-	0.00%
Transfer Out	254,722	-	-	-	-	-	0.00%
Total SPLOST VI	16,688,483	18,056,233	18,000,000	17,680,783	18,000,000	13,350,000	(25.83)%

PUBLIC ROADS (LMIG):

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	747.0	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	747.0	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	76.7	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	76.7	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	-	620.2	-	-	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	-	-	-	620.2	-	-	0.00%
Beginning Fund Balance	-	-	-			620.2	100.00%
Ending Fund Balance	-	-	620.2			620.2	0.00%

PUBLIC ROADS (LMIG):

LMIG funds are provides by the Georgia Department of Transportation to assist local governments in paving and striping projects. These funds were previously accounted for in the Intergovernmental Grants Fund.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Public Roads (LMIG)							
Capital outlay	-	-	-	76,738	-	-	0.00%
Total Public Roads (LMIG)	-	-	-	76,738	-	-	0.00%

CDBG THE HAVEN:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	5.0	-	-	495.0	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	5.0	-	-	495.0	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	5.0	-	-	495.0	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenditures	5.0	-	-	495.0	-	-	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%

CDBG THE HAVEN:

This fund accounts for a capital project funded by a Community Development Block Grant awarded to The Haven for construction of a new battered women's shelter.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
CDBG The Haven							
Services and contracts	5,000	-	-	25,000	-	-	0.00%
Capital outlay	-	-	-	470,000	-	-	0.00%
Total CDBG The Haven	5,000	-	-	495,000	-	-	0.00%

WATER/SEWER:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	4,604.3	4,568.1	4,786.0	4,415.4	4,786.0	4,588.0	(4.14)%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	677.3	645.2	524.0	503.5	524.0	484.0	(7.63)%
Total Revenues	5,281.6	5,213.3	5,310.0	4,918.9	5,310.0	5,072.0	(4.82)%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	3,955.4	3,884.9	4,013.8	4,155.2	4,517.2	4,099.9	2.14%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	3,955.4	3,884.9	4,013.8	4,155.2	4,517.2	4,099.9	2.14%
Excess (Deficit) of Revenues Over Expenses	1,326.2	1,328.4	1,296.2	763.7	792.8	972.1	(25.00)%
Other Sources and Uses							
Transfers In	254.7	-	-	-	-	-	0.00%
Transfers Out	(273.7)	(263.2)	(265.0)	(265.0)	(265.0)	(350.0)	32.08%
Non-Operating							
Revenues	10.4	102.7	-	57.1	-	57.5	100.00%
Expenses	(460.5)	(442.6)	(495.0)	(1,310.5)	(495.0)	(495.0)	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	857.2	725.4	536.2	(754.7)	32.8	184.6	(65.57)%
Beginning Net Assets	30,731.5	31,588.7	32,314.1			32,850.3	1.66%
Ending Net Assets	31,588.7	32,314.1	32,850.3			33,034.9	0.56%

WATER/SEWER:

The Water/Sewer Division provides customer services, treats and distributes water and collects, transmits and treats wastewater in areas of unincorporated Lowndes County.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Water/Sewer							
Personal services	882,940	874,941	877,195	903,694	880,819	880,819	0.41%
Supplies and materials	380,495	481,624	480,500	403,215	659,215	466,750	(2.86)%
Services and contracts	2,684,211	2,527,683	2,656,100	2,776,157	2,577,530	2,742,289	3.24%
Capital outlay	7,206	20	-	71,495	399,600	10,000	0.00%
Debt service	552	592	-	592	-	-	0.00%
Transfers Out	273,653	263,206	265,000	265,000	265,000	350,000	32.08%
Non-Operating	460,488	442,648	495,000	1,310,481	495,000	495,000	0.00%
Total Water/Sewer	4,689,546	4,590,714	4,773,795	5,730,634	5,277,164	4,944,858	3.58%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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	1	1	0.00%
Utilities Assistant Supervisor	1	-	-	-	-	-	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	-	-	-	-	-	0.00%
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	9	10	10	10	10	10	0.00%
Total Positions	19	19	19	19	19	19	0.00%

Significant Accomplishments/Changes:

- None

Division Goals:

- Have reliable SCADA functionality 99% of the time CGIII, CGIV
- Increase employee certification by 30% CGIV
- Complete 500 meter exchanges CGIV

WATER/SEWER:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Average daily consumption (gallons)	1,700	1,800	1,800	1,800	1,800
Average daily treated (gallons)	40	45	45	45	45
Miles of water mains	175	180	185	190	195
Fire hydrants	1,260	1,275	1,300	1,325	1,400
Storage capacity (1,000s of gallons)	3,160	3,160	3,160	3,160	3,160
Miles of sanitary sewer	170	175	180	185	190
Treatment capacity (1,000s of gallons)	2,500	2,500	2,500	2,500	2,500

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Facilities Maintenance – W/S	-	-	-	-	-	580,434	100.00%
SPLOST Projects	7,206	19,095	-	-	-	-	0.00%
Water Sewer Operations	3,948,198	3,865,764	4,013,795	4,155,153	4,517,164	3,519,424	(12.32)%
Transfers Out	273,653	263,206	265,000	265,000	265,000	350,000	32.08%
Non-Operating	460,488	442,648	495,000	1,310,481	495,000	495,000	0.00%

WATER/SEWER:

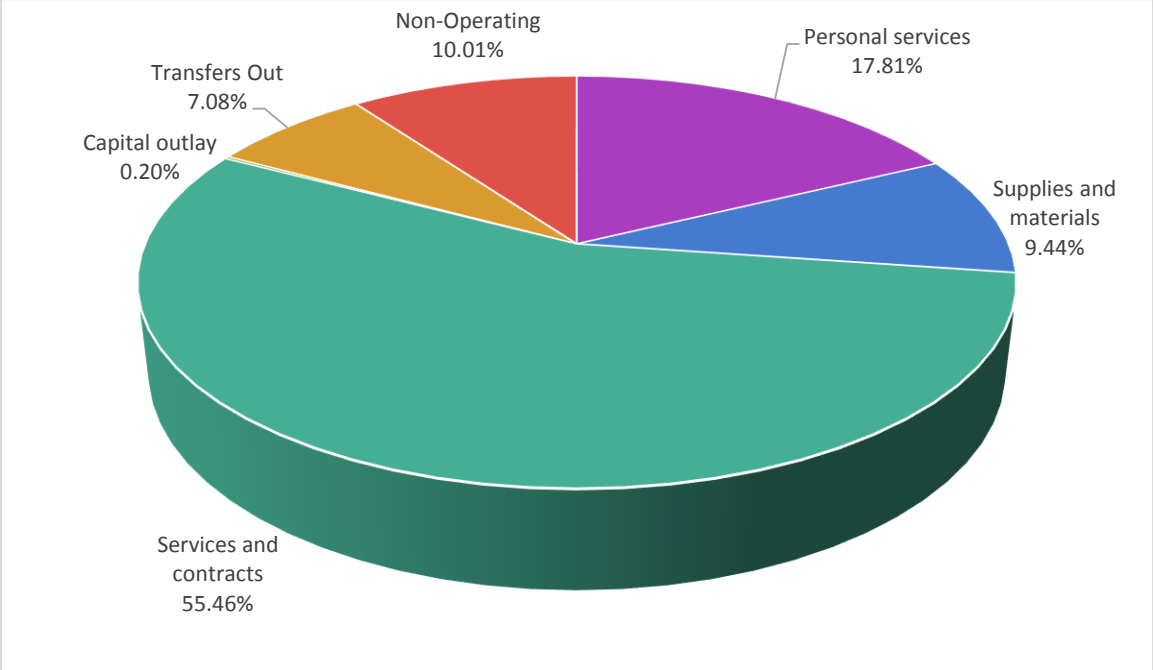


Figure 141 Water/Sewer Expenses by Type

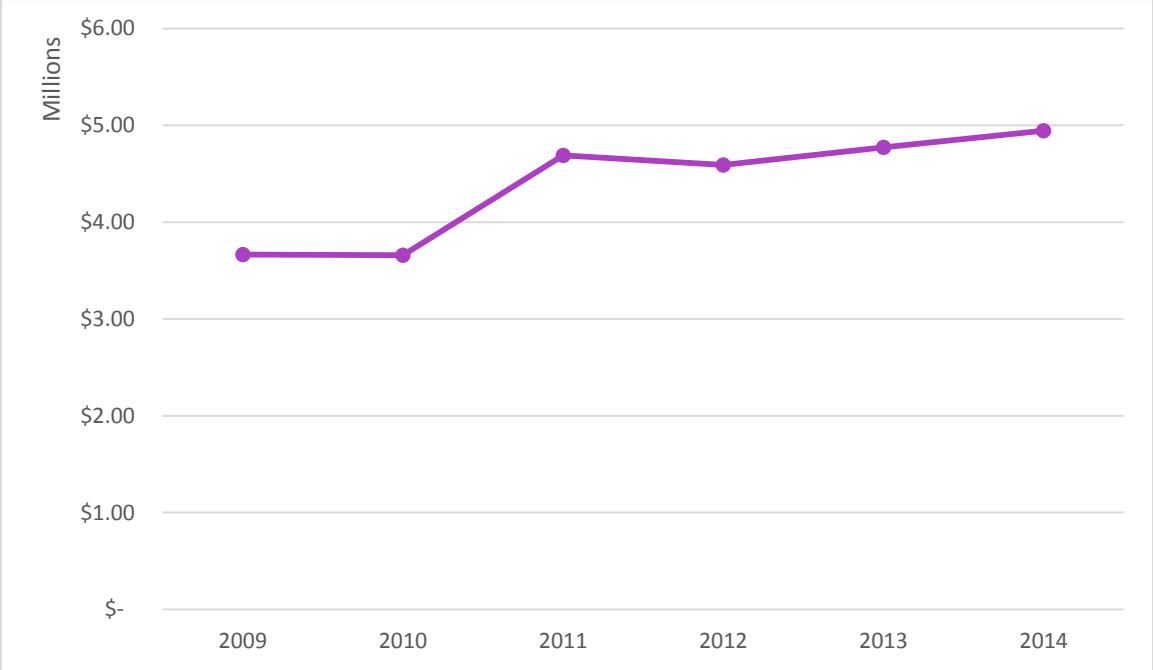


Figure 142 Water/Sewer Expense History

WATER/SEWER:

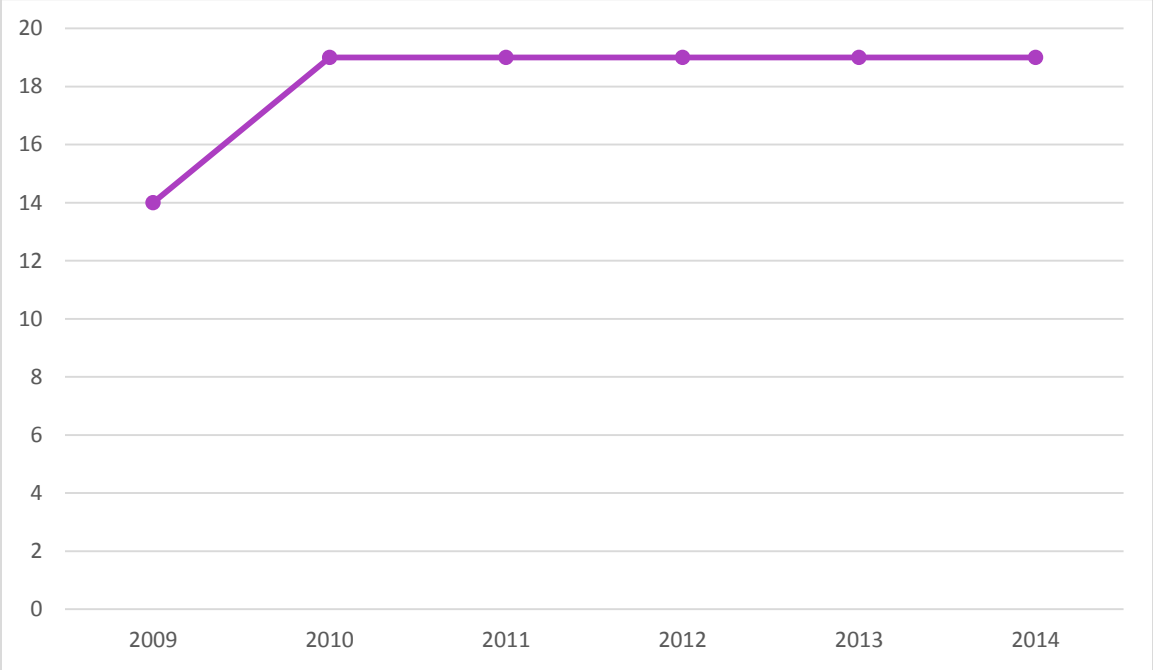


Figure 143 Water/Sewer Personnel History

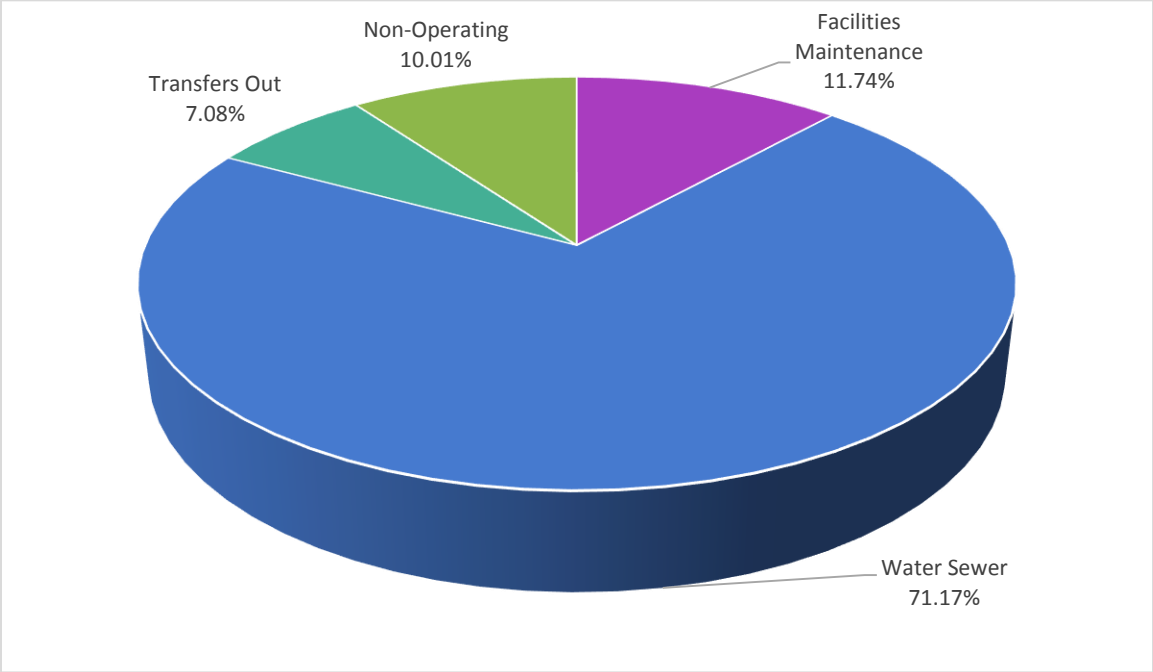


Figure 144 Water/Sewer Expenses by Division

LANDFILL:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	458.5	-	-	-	-	-	0.00%
Total Revenues	458.5	-	-	-	-	-	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	53.5	43.8	111.8	47.9	111.8	111.5	(0.25)%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	53.5	43.8	111.8	47.9	111.8	111.5	(0.25)%
Excess (Deficit) of Revenues Over Expenses	405.0	(43.8)	(111.8)	(47.9)	(111.8)	(111.5)	(0.25)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(442.7)	(1,045.0)	(365.2)	(431.9)	(4.0)	(104.0)	2,500.0%
Non-Operating							
Revenues	352.7	411.1	345.0	435.7	345.0	345.0	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	315.0	(677.7)	(132.0)	(44.1)	229.2	129.5	(198.09)%
Beginning Net Assets	566.8	881.8	204.0			72.0	(64.71)%
Ending Net Assets	881.8	204.0	72.0			201.5	179.86%

LANDFILL:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Landfill							
Supplies and materials	-	-	600	-	600	-	(100.00)%
Services and contracts	53,470	50,000	81,180	50,400	81,180	81,500	0.39%
Capital outlay	-	(6,228)	30,000	(2,482)	30,000	30,000	0.00%
Transfers Out	442,722	1,045,041	365,243	431,851	4,000	104,000	(71.53)%
Total Landfill	496,192	1,088,813	477,023	479,768	115,780	215,500	(54.82)%

STREET LIGHTING DISTRICTS:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	191.3	211.1	284.0	243.0	284.0	284.0	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	191.3	211.1	284.0	243.0	284.0	284.0	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	270.4	283.8	275.0	290.6	275.0	296.0	7.64%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	270.4	283.8	275.0	290.6	275.0	296.0	7.64%
Excess (Deficit) of Revenues Over Expenses	(79.1)	(72.7)	9.0	(47.6)	9.0	(12.0)	(234.38)%
Other Sources and Uses							
Transfers In	340.0	75.0	-	-	-	-	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	261.0	2.2	9.0	(47.6)	9.0	(12.0)	(234.38)%
Beginning Net Assets	(256.3)	4.6	6.8			15.8	132.35%
Ending Fund Balance	4.6	6.8	15.8			3.8	(75.95)%

STREET LIGHTING DISTRICTS:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Street Lighting Districts							
Services and contracts	270,395	283,847	275,040	290,639	275,040	296,040	7.64%
Total Street Lighting Districts	270,395	283,847	275,040	290,639	275,040	296,040	7.64%

SANITATION:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	585.1	594.2	571.3	299.5	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	585.1	594.2	571.3	299.5	-	-	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	941.7	951.2	867.6	660.7	-	-	(100.00)%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	941.7	951.2	867.6	660.7	-	-	(100.00)%
Excess (Deficit) of Revenues Over Expenses	(356.6)	(357.0)	(296.3)	(361.2)	-	-	100.00%
Other Sources and Uses							
Transfers In	435.0	418.5	361.2	427.9	-	-	(100.00)%
Transfers Out	(57.9)	(62.5)	(65.0)	(65.0)	-	-	(100.00)%
Non-Operating							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	20.6	(1.0)	-	1.6	-	-	0.00%
Beginning Net Assets	(17.8)	2.7	1.7			-	(100.00)%
Ending Fund Balance	2.7	1.7	1.7			-	(100.00)%

SANITATION:

The Sanitation Fund was responsible for the maintenance and operation of recycling centers and the transport of waste collected. During fiscal year 2013, the County entered into an exclusive contract with a provider and the Sanitation Fund has been closed out.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Sanitation							
Personal services	536,273	520,681	432,025	325,245	-	-	(100.00)%
Supplies and materials	7,818	8,147	6,000	1,916	-	-	(100.00)%
Services and contracts	397,566	422,381	438,525	330,885	-	-	(100.00)%
Capital outlay	-	-	-	2,692	-	-	0.00%
Transfers Out	57,890	62,470	65,000	65,000	-	-	(100.00)%
Total Sanitation	999,548	1,013,679	932,550	725,737	-	-	(100.00)%

EQUIPMENT MAINTENANCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	339.6	435.0	475.0	486.9	475.0	487.0	2.52%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	339.6	435.0	475.0	486.9	475.0	487.0	2.52%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	417.8	451.2	471.4	493.7	473.2	487.0	3.31%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	417.8	451.2	471.4	493.7	473.2	487.0	3.31%
Excess (Deficit) of Revenues Over Expenses	(78.2)	(16.2)	3.6	(6.8)	1.8	-	(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	(78.2)	(16.2)	3.6	(6.8)	1.8	-	(100.00)%
Beginning Net Assets	108.4	30.2	14.0			17.6	25.71%
Ending Net Assets	30.2	14.0	17.6			17.6	0.00%

EQUIPMENT MAINTENANCE:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Equipment Maintenance							
Personal services	353,392	365,076	395,971	412,205	396,462	402,962	1.77%
Supplies and materials	4,759	13,758	12,900	11,612	12,470	8,770	(32.02)%
Services and contracts	59,610	72,409	65,520	69,922	55,230	66,250	5.97%
Capital outlay	-	-	-	-	9,000	9,000	100.00%
Total Equipment Maintenance	417,761	451,243	471,391	493,738	473,162	486,982	3.31%

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Inventory Coordinator	-	1	1	1	1	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	1	1	1	1	1	1	0.00%
Total Positions	8	9	9	9	9	9	0.00%

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

EQUIPMENT MAINTENANCE:

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 Measure	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected
Sheriff's vehicles maintained	231	231	239	240	240
Fire vehicles maintained	34	34	37	40	40
Fire pumpers maintained	23	23	24	25	25
Road vehicles maintained	74	74	74	75	75
Construction vehicles maintained	31	31	31	31	31
Shop vehicles maintained	7	7	7	7	7
Unleaded fuel disbursed	334,163	322,418	325,000	325,000	325,000
Diesel fuel disbursed	190,514	179,071	180,000	180,000	180,000

Budget by Division	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Maintenance Shop	395,054	426,511	445,691	468,837	459,182	461,242	3.49%
Fuel Island	22,707	24,732	25,700	24,902	13,980	25,740	0.16%

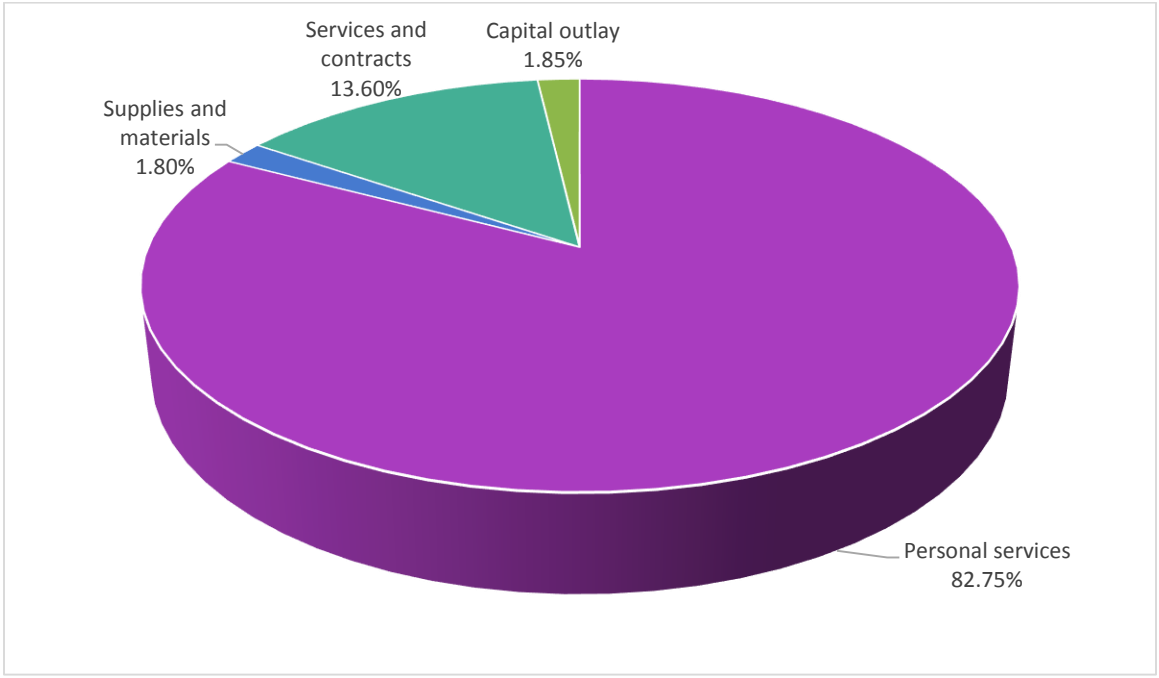


Figure 145 Equipment Maintenance Expenses by Type

EQUIPMENT MAINTENANCE:

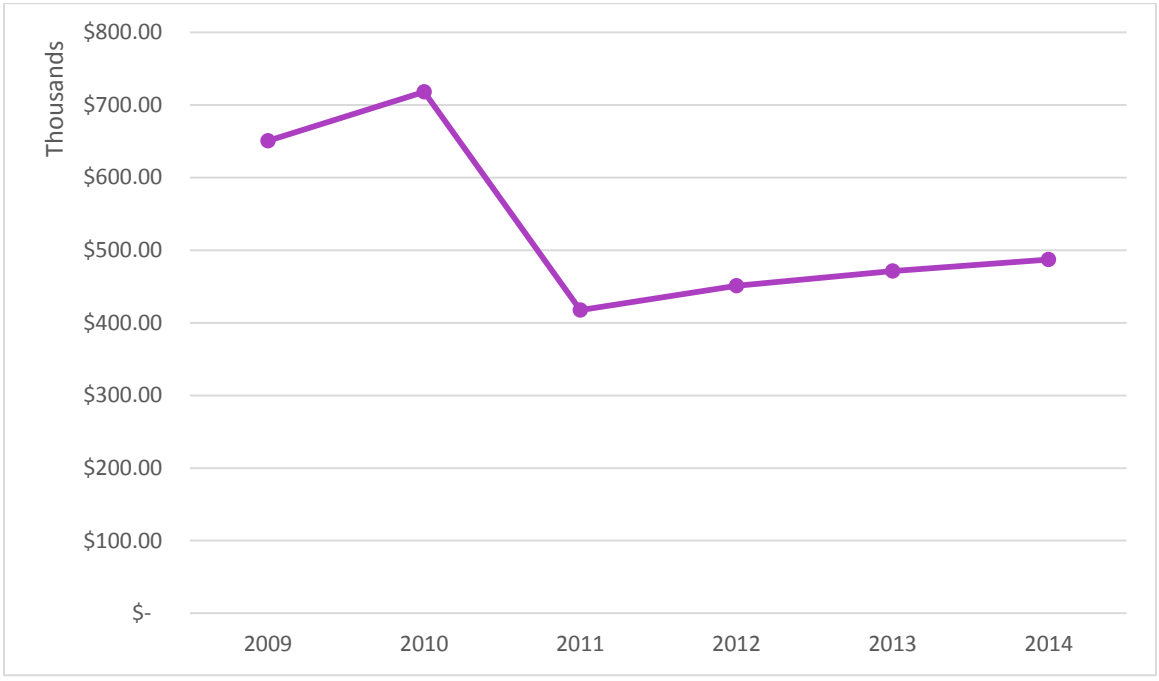


Figure 146 Equipment Maintenance Expense History

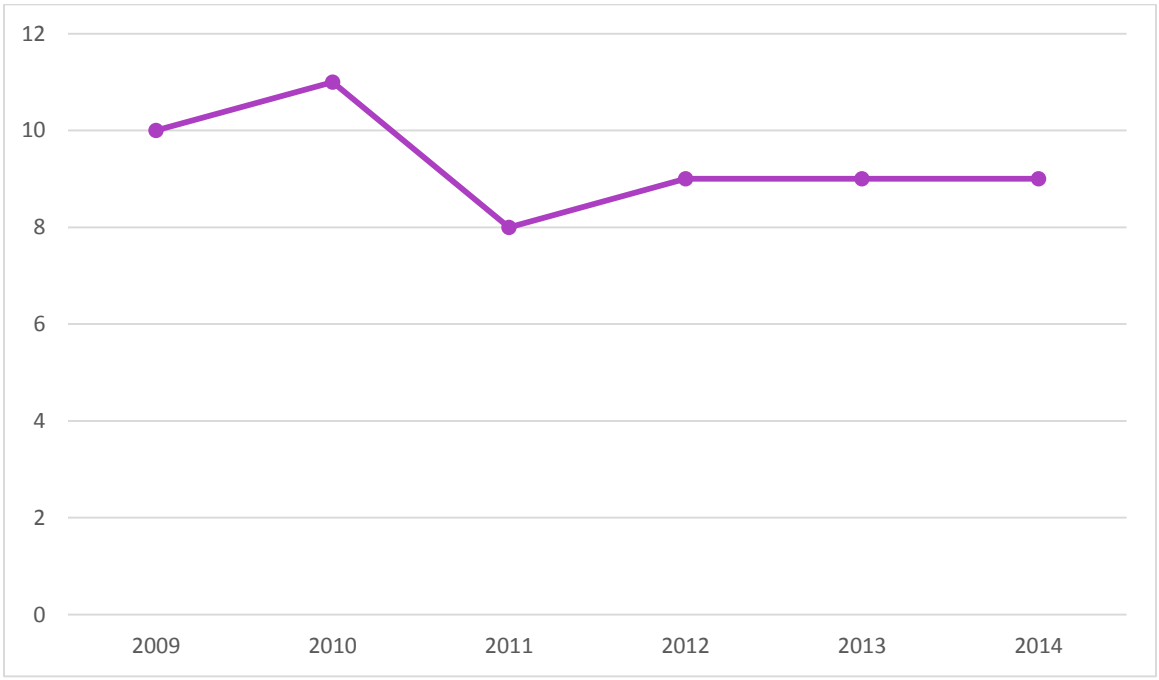


Figure 147 Equipment Maintenance Personnel History

EQUIPMENT MAINTENANCE:

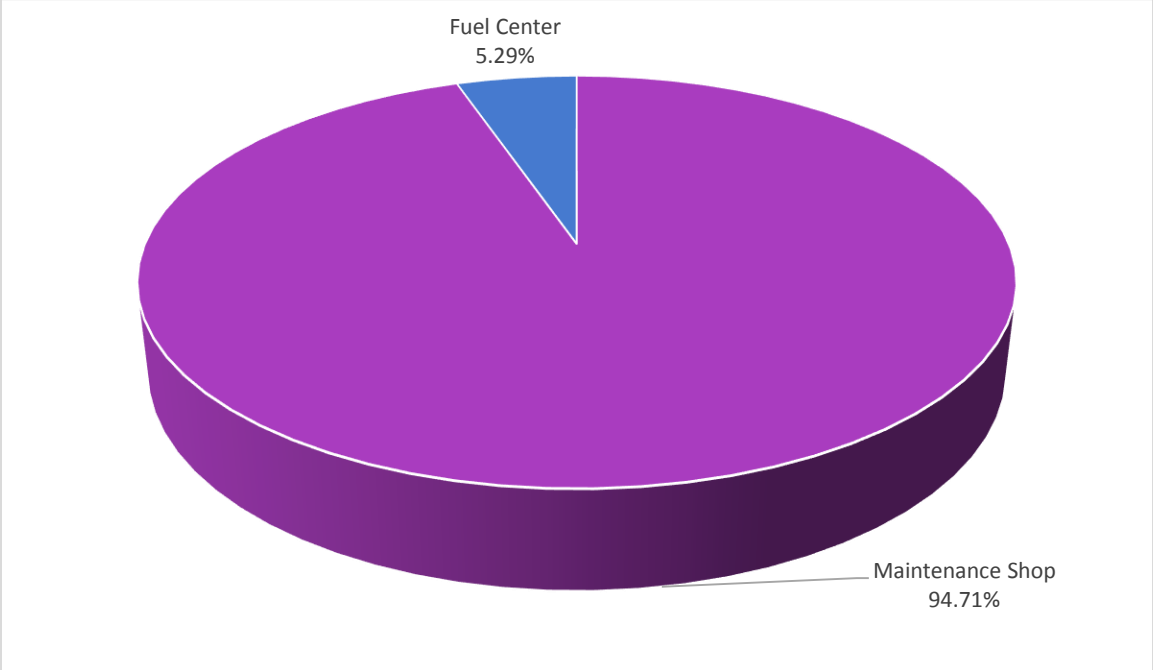


Figure 148 Equipment Maintenance Expenses by Division

HEALTH INSURANCE:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	4,278.3	4,116.3	4,480.0	4,792.0	4,480.0	4,520.0	0.89%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	4,278.3	4,116.3	4,480.0	4,792.0	4,480.0	4,520.0	0.89%
Expenses:							
General Government	4,479.2	3,980.1	4,480.0	4,948.1	4,689.5	4,611.5	2.94%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	4,479.2	3,980.1	4,480.0	4,948.1	4,689.5	4,611.5	2.94%
Excess (Deficit) of Revenues Over Expenses	(200.8)	136.2	-	(156.0)	(209.5)	(91.5)	(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	(200.8)	136.2	-	(156.0)	(209.5)	(91.5)	(100.00)%
Beginning Net Assets	227.2	26.4	162.6			162.6	0.00%
Ending Fund Balance	26.4	162.6	162.6			71.1	(56.27)%

HEALTH INSURANCE:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Health Insurance							
Services and contracts	4,479,181	3,980,144	4,480,000	4,948,075	4,689,500	4,611,500	2.94%
Total Health Insurance	4,479,181	3,980,144	4,480,000	4,948,075	4,689,500	4,611,500	2.94%

FLEET MANAGER:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	52.8	-	150.0	-	150.0	147.8	(1.47)%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	3,162.9	3,214.7	2,760.1	3,042.2	2,760.1	2,760.1	0.00%
Total Revenues	3,215.7	3,214.7	2,910.1	3,042.2	2,910.1	2,907.9	(0.08)%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	3,282.6	3,658.4	2,905.0	3,517.6	2,905.0	2,905.0	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	3,282.6	3,658.4	2,905.0	3,517.6	2,905.0	2,905.0	0.00%
Excess (Deficit) of Revenues Over Expenses	(66.9)	(443.7)	5.1	(475.4)	5.1	2.9	(43.14)%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating							
Revenues	0.2	-	-	-	-	-	0.00%
Expenses	(11.0)	(7.2)	(5.1)	(3.3)	(5.1)	(2.9)	(43.14)%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(77.6)	(450.9)	-	(478.7)	-	-	0.00%
Beginning Net Assets	1,731.8	1,654.2	1,203.4			1,203.4	0.00%
Ending Fund Balance	1,654.2	1,203.4	1,203.4			1,203.4	0.00%

FLEET MANAGER:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Fleet Manager							
Supplies and materials	2,134,794	2,545,831	1,850,000	2,457,006	1,850,000	1,850,000	0.00%
Services and contracts	1,049,064	1,112,589	1,055,000	1,060,569	1,055,000	1,055,000	0.00%
Capital outlay	98,708	-	-	-	-	-	0.00%
Non-Operating	10,977	7,182	5,100	3,315	5,100	2,900	(43.14)%
Total Fleet Manager	3,293,541	3,665,602	2,910,100	3,520,890	2,910,100	2,907,900	(0.08)%

WORKERS COMPENSATION:

($1,000)	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	470.0	678.0	525.0	298.8	525.0	525.0	0.00%
Fines and Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	470.0	678.0	525.0	298.8	525.0	525.0	0.00%
Expenses:							
General Government	541.1	911.9	525.0	(16.6)	592.4	592.4	12.83%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health and Welfare	-	-	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	-	-	0.00%
Housing and Development	-	-	-	-	-	-	0.00%
Total Expenses	541.1	911.9	525.0	(16.6)	592.4	592.4	12.83%
Excess (Deficit) of Revenues Over Expenses	(71.1)	(233.9)	-	315.4	(67.4)	(67.4)	(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	(71.1)	(233.9)	-	315.4	(67.4)	(67.4)	(100.00)%
Beginning Net Assets	315.5	244.4	10.5			10.5	0.00%
Ending Net Assets	244.4	10.5	10.5			-	(100.00)%

WORKERS COMPENSATION:

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.

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Workers Compensation							
Services and contracts	541,079	911,863	525,000	(16,623)	592,372	592,372	12.83%
Total Workers Compensation	541,079	911,863	525,000	(16,623)	592,372	592,372	12.83%



APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Commissioners							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	3	5	5	5	5	0.00%
Total Board of Commissioners	4	4	6	6	6	6	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							
Administration Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Purchasing Agent/Internal Audit	1	1	1	1	1	-	(100.00)%
Total County Manager	3	3	3	3	3	2	(33.33)%
Board of Elections							
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant 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	6	6	6	(14.29)%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	1	1	1	1	0.00%
Total Board of Elections	14	14	14	13	13	13	(7.14)%
Finance							
Accountant	1	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Co-Op Student	1	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	0.00%
Purchasing Agent	-	-	-	-	-	1	100.00%
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	6	6	6	6	6	7	16.67%
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%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 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	-	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	2	1	0.00%
Network Technician	1	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Web Interactive Developer	-	-	-	-	1	-	0.00%
Total Information Technology	7	7	7	7	9	7	0.00%
Tax Commissioner							
Accounting Technician	2	2	2	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	0.00%
Collections Auditor	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	0.00%
Part Time Tag Clerk	1	1	1	1	2	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	0.00%
Sr. 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	9	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	23	21	0.00%
Board of Assessors							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	2	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	2	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	-	1	0.00%
Deputy Chief	-	-	-	-	2	-	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	1	1	0.00%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Board of Assessors (con't)							
Real Property Appraiser	2	2	2	2	2	2	0.00%
Real Property Appraiser I	3	3	3	3	2	3	0.00%
Residential Appraisal Supervisor	1	1	1	1	1	1	0.00%
Residential Appraiser	-	-	-	-	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	24	23	24	24	26	24	0.00%
Facilities Maintenance							
Custodial Crew Leader	1	1	1	1	1	1	0.00%
Custodian	9	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%
Grounds Maintenance Workers	-	-	-	4	4	4	100.00%
Mail Clerk	1	1	1	1	1	1	0.00%
Total Facilities Maintenance	21	21	21	25	25	25	19.05%
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%
Environmental Manager	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	1	1	1	1	0.00%
Principal Engineering Inspector	1	1	1	1	1	1	0.00%
Sr. Engineering Technician	1	1	1	1	1	1	0.00%
Stormwater Technician	1	1	1	1	1	1	0.00%
Total County Engineer	7	7	7	7	8	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%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Community Service							
Community Service Director	1	1	1	1	1	1	0.00%
Community Service Deputy Director	-	-	-	-	1	-	0.00%
Total Community Service	1	1	1	1	2	1	0.00%
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	2	4	4	5	5	5	25.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
Part Time Accounting Clerk	1	1	1	-	-	-	(100.00)%
Sr. Deputy Clerk	4	3	3	3	3	3	0.00%
Total Clerk of Court	18	19	19	19	19	19	0.00%
State Court							
Administrative Assistant	-	-	-	-	1	-	0.00%
Court Reporter	1	1	1	1	2	1	0.00%
Judicial Administrative 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	2	1	0.00%
Total State Court	4	4	4	4	7	4	0.00%
Solicitor							
Administrative Assistant	1	1	1	1	-	1	0.00%
Administrative Clerk	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%
Office Manager	-	-	-	-	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	6	6	6	6	5	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%
Part Time Magistrate	-	-	-	-	1	-	0.00%
Total Magistrate Court	11	11	11	11	12	11	0.00%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	1	1	2	2	2	2	0.00%
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	5	5	6	6	6	6	0.00%
Juvenile Court							
Juvenile Legal Representative	1	1	1	1	1	1	0.00%
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Total Juvenile Court	2	2	2	2	2	2	0.00%
Sheriff – Administration							
Administrative Clerk	13	12	12	12	12	12	0.00%
Administrative Technician	-	1	1	1	1	1	0.00%
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	17	17	17	17	17	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	48	48	48	48	49	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	8	8	8	14.29%
Training Officer	2	2	2	1	1	1	(50.00)%
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	0.00%
Total Sheriff – Enforcement	121	121	121	121	122	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	70	71	0.00%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
Sheriff – Jail (con't)							
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	101	102	0.00%
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	5	4	4	4	4	4	0.00%
Animal Shelter Attendant	5	6	6	6	6	6	0.00%
Kennel Helper	-	-	-	-	2	-	0.00%
Part Time Animal Shelter	1	-	-	-	-	-	0.00%
Total Animal Control	12	11	11	11	13	11	0.00%
Emergency Management							
EMA Director	1	1	1	1	1	1	0.00%
Total Emergency Management	1	1	1	1	1	1	0.00%
Coroner							
Coroner	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	1	0.00%
Total Coroner	2	2	2	2	2	2	0.00%
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 – Administration	6	6	6	6	6	6	0.00%
Grading							
Grading Supervisor	1	1	1	1	1	1	0.00%
Motorgrader Operator	6	6	6	6	6	6	0.00%
Total Grading	7	7	7	7	7	7	0.00%
Patching							
Patching Crew Leader	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%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
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	7	7	7	40.00%
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	4	4	4	5	5	5	25.00%
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	27	27	27	12.50%
Road Construction							
Construction/Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	2	3	3	3	3	3	0.00%
Material Transport Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	0.00%
Total Road Construction	9	10	10	10	10	10	0.00%
Total General Fund	**481**	**482**	**486**	**492**	**505**	**492**	**1.23%**
Commissary							
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Commissary	2	2	2	2	2	2	0.00%
Alternative Dispute Resolution							
ADR Administrative Assistant	1	1	1	1	1	1	0.00%
Secretary	1	1	1	1	1	1	0.00%
Total Alternative Dispute Resolution	2	2	2	2	2	2	0.00%
Jail Operations							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 Approved	Percent Change
911 Center							
911 Director	1	1	1	1	1	1	0.00%
Accreditation Manager	-	-	-	1	1	1	100.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
Part Time Telecommunications Clerk	1	1	1	-	-	-	(100.00)%
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	16	13	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Total 911 Center	38	38	38	38	41	38	0.00%
Victim/Witness							
Part Time Administrative Secretary	1	1	1	1	-	1	0.00%
Administrative Secretary	-	-	-	-	1	-	0.00%
Victim/Advocate	1	1	1	1	2	1	0.00%
Total Victim/Witness	2	2	2	2	3	2	0.00%
Fire/Rescue							
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	9	9	0.00%
Lieutenant	-	-	-	-	3	-	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	4	4	4	33.33%
Total Fire/Rescue	19	19	19	20	23	20	5.26%
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	0.00%
Total County Planner	2	2	2	2	2	2	0.00%

APPROVED POSITIONS:

Approved Positions	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 YTD	FY 2014 Request	FY 2014 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%
Total Special Revenue Funds	**70**	**70**	**70**	**71**	**78**	**71**	**1.43%**
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. Utilities Maintenance Worker	1	1	1	1	1	1	0.00%
Superintendent	-	1	1	1	1	1	0.00%
Utilities Assistant Supervisor	1	-	-	-	-	-	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Supervisor	1	-	-	-	-	-	0.00%
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	9	10	10	10	10	10	0.00%
Total Water/Sewer	19	19	19	19	19	19	0.00%
Sanitation							
Part Time Recycling Attendant	4	5	5	-	-	-	(100.00)%
Recycling Attendant	8	6	6	-	-	-	(100.00)%
Sanitation Supervisor	1	1	1	-	-	-	(100.00)%
Solid Waste Equipment Operator	4	3	3	-	-	-	(100.00)%
Total Sanitation	17	15	15	-	-	-	(100.00)%
Total Enterprise Funds	**36**	**34**	**34**	**19**	**19**	**19**	**(44.12)%**
Equipment Maintenance							
Inventory Coordinator	-	1	1	1	1	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	1	1	1	1	1	1	0.00%
Total Equipment Maintenance	8	9	9	9	9	9	0.00%
Total Internal Service Funds	**8**	**9**	**9**	**9**	**9**	**9**	**0.00%**
Total Approved Positions	**595**	**595**	**599**	**591**	**611**	**591**	**(1.34)%**

MILLAGE HISTORY:

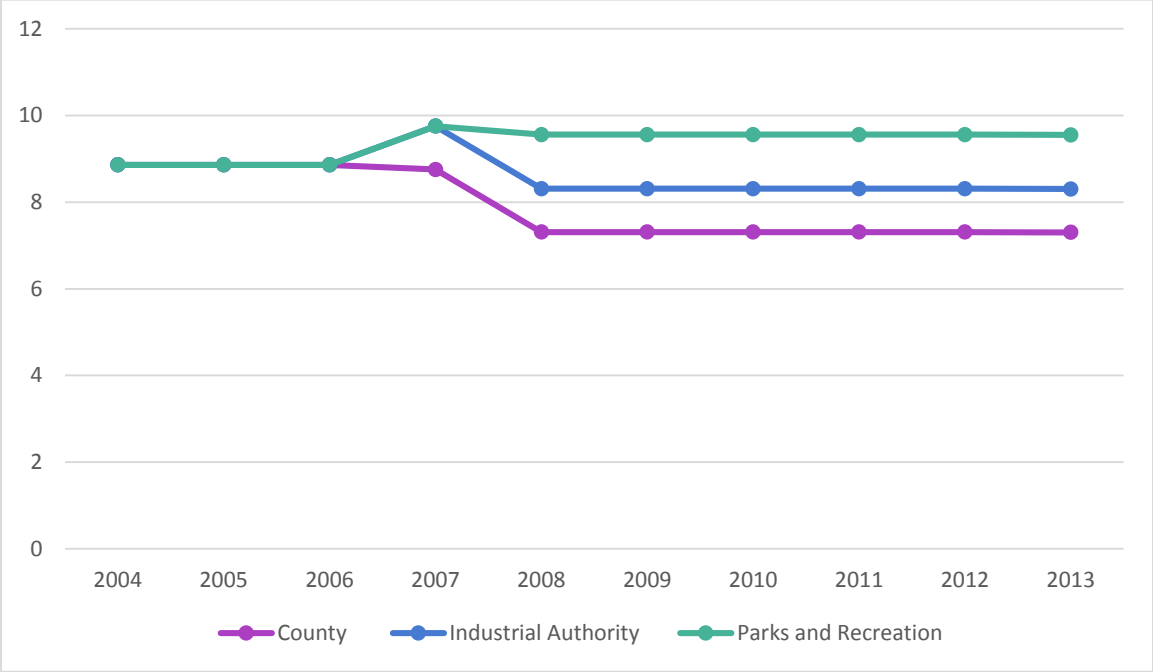


Figure 149 Millage History

District	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County	8.860	8.860	8.860	8.755	7.310	7.310	7.310	7.310	7.310	7.303
Industrial				1.000	1.000	1.000	1.000	1.000	1.000	1.000
Parks and Recs					1.250	1.250	1.250	1.250	1.250	1.250

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.

GLOSSARY OF TERMS:

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.

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.

GLOSSARY OF TERMS:

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.

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.

GLOSSARY OF TERMS:

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

GLOSSARY OF TERMS:

DOT: Department of Transportation

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

GLOSSARY OF TERMS:

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

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.

GLOSSARY OF TERMS:

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).

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

GLOSSARY OF TERMS:

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

GLOSSARY OF TERMS:

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.

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

GLOSSARY OF TERMS:

Local Maintenance & Improvement Grant (LMIG): Funding from the Georgia Department of Transportation for paving and related projects.

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

GLOSSARY OF TERMS:

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.

GLOSSARY OF TERMS:

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

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

GLOSSARY OF TERMS:

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

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

GLOSSARY OF TERMS:

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.

GLOSSARY OF TERMS:

Uu

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

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.

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

