LOWNDES COUNTY, GEORGIA

FISCAL YEAR 2015 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

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Bill Slaughter
Chairman



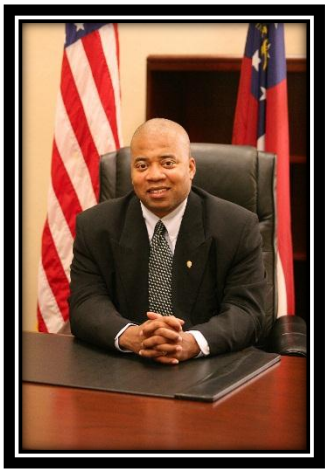
Joyce E. Evans
District I



Richard Raines
District II



Crawford Powell
District III



Demarcus Marshall
District IV

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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, 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 for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, an operations guide, a financial plan and a communications device.

This award is for a period of one year only. We believe our current budget continues to conform to the program criteria and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for eight consecutive years.

The GFOA also awarded a Certificate for Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2013. In order to be awarded this 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 for a period of one year only. We believe our CAFRs continue to meet the criteria of the program and will be submitting them to GFOA to determine eligibility for another award. Lowndes County has received this award for six consecutive years.

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PUBLIC DEFENDER
PROBATION
EMERGENCY MEDICAL SERVICES
CORONER
TRAFFIC LIGHTING
FEED THE ELDERLY
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CHAMBER OF COMMERCE

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June 17, 2014

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

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, 2015. This budget is distinguished from recent years by the changes that you as a board requested in preparation of this document. As you all are aware, the past several years have been very lean and conservative, focusing primarily on maintaining services with little impact on the taxpayers. Staff and officials are to be commended for the tremendous efforts in maintaining such a lean budget. However, after so many lean years, the wear and tear on equipment, vehicles and personnel was beginning to show and, with your instruction, we aimed to put together a budget that addressed some of these areas that were showing some wear.

Much planning and preparation goes into each year's budget. At the Annual Retreat, the Board determines the goals and objectives for the coming year. This sets the tone for the new budget year. Additionally, the County contracts for Pay-Plan Maintenance (determines any necessary shifts to the pay scale), a Merit Increase Plan (temporarily on hold), a Capital Improvement Plan (addressed primarily through SPLOST currently), a Comprehensive Plan, Transportation Plan and Water & Sewer Master Plan (all addressing future growth plans), and a Water & Sewer Rate Study (includes an annual rate increase). These various sources of data collection and analysis are all considered in developing a budget as well as the impact of new demands and needs, population increases, inflation and legislative changes.

As we look towards our upcoming budget, I feel it is important that we take a moment to review the accomplishments of the County over the last year as well as events that may have an impact on operations. As a result of the "Back to Basics" philosophy the Board has taken, the County has been able to maintain its financial stability through difficult economic times.

- GFOA Distinguished Budget Presentation Award: Lowndes County received the Distinguished Budget Award from the Government Finance Officer Association of the United States and Canada for the eighth consecutive year for its budget year ending June 30, 2014.

- 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 seventh consecutive year for the comprehensive annual financial report for the year ending June 30, 2013.

- Bond Rating: Lowndes County maintains an excellent bond rating. The most recent ratings were A1 from Moody's and AA- from Standard and Poor's.

- Millage Rate: In 2007, the Industrial Authority began receiving 1 mil of taxes annually. In 2008, the Parks and Recreation Authority began receiving 1.25 mils annually. The millage attributable to the County however, has not increased since 1999 when the Service Delivery Strategy Agreement was first put into place. In fact, since that time, there have been a number of reductions to the millage rate.

  In computing the millage rate each year, the County is required to computer 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 an increase and hold three public hearings in accordance with the Taxpayers Bill of Rights. Adding to the complexities of computing millage, the State Legislature has imposed assessment caps and repealed the Homeowners Tax Relief Grant which gave an additional exemption of $8,000 in recent years.

  March 2013 marked the beginning of the new Title Ad Valorem Tax which eventually will replace the traditional ad valorem or "birthday tax" on vehicles. As new vehicles move past the first year of implementation and older vehicles phase out of the traditional ad valorem plan, we will see what the effect of the program is realistically. According to the plan, it is proposed to be revenue neutral.

- Special Purpose Local Option Sales Tax and Local Option Sales Tax: One of the more concerning areas is in sales tax. The impact of sales tax collections is far reaching. On the Local Option Sales Tax (LOST) side, a decrease in collections has a direct effect on taxpayers. Lower collections mean less rollback. On the Special Purpose Local Option Sales Tax (SPLOST) side, lower collections means scaled back projects or delays in paving and other improvements.

The economy has certainly played a part in collections as has the changes made by the State Legislature. Currently, collection rates are reflective of those from 2010, one of the lowest collection years in recent memory.

Fiscal Year 2015 Highlights:

- The General Fund reflects an increase of $3,954,856 or 8.40% over last year. While many revenue sources continue to be virtually flat, the budget shows an increase to address items that have been put off for the past several years.

- The total County Budget reflects an increase of $25,392,832 or 29.06%. The vast majority of this increase is for Special Purpose Local Option Sales Tax VII which was passed in November 2013. SPLOST VII was not budgeted last year as voters had initially voted in opposition in November 2012 for a renewal.

Issues and Challenges:

- Roads: Lowndes County has a considerable amount of unpaved roads which require maintenance. With the passage of SPLOST VII, the County has the funding available to continue paving roads although slow collections and the cost of asphalt may slow this down from past years.

- Declining Fines: As you are aware, staff has been monitoring the fine revenues for the past several years. While volume has increased in virtually every court, fines have been stagnant and even decreased to a degree. We will be taking a closer look at this in the coming year.

- Declining Housing Revenue: Another trend is the decline in prisoner housing revenues. We have determined that the majority of this is due to other governments filing state charges faster, making the prisoners the responsibility of the County and reducing the days the other governments are responsible for.

- Employee Compensation: Employees of the County have gone a number of years without any changes to their compensation. As a result, the pay scale has experienced a high degree of compression. At the Board's direction, a pay plan study was requested. The recommendations of that study were considered and are reflected in the budget presented to you.

- Aging Fleet and Rising Maintenance Costs: The County, in an effort to cut costs in recent years, drastically reduced the purchase of new vehicles and equipment. As a result, the maintenance costs have increased over the years. Through the passage a SPLOST, a large number of those vehicles and equipment are planned for replacement and over time, we expect some improvement in the maintenance costs. Staff will be looking into other avenues for improving the fleet as well in the coming year.

Total Expenditures:

The total fiscal year 2015 proposed budget for the County is $112,419,114, an increase of 28.64% for 2014. A breakdown of each fund follows.

Fund	FY 2014	FY 2015	Variance	% Change
General Fund	$47,056,325	$51,011,181	$3,954,856	8.40%
Special Revenues Funds				
Commissary	$624,924	$569,446	$(55,478)	(8.88)%
Drug Seizures	$1,000,000	$1,000,000	$-	0.00%
Law Library	$100,000	$100,000	$-	0.00%
Accommodation Excise Tax	$393,237	$398,660	$5,423	1.38%
Intergovernmental Grants	$544,057	$544,060	$3	0.00%
Jail Operations	$660,193	$409,201	$(250,992)	(38.02)%
Drug Abuse Treatment	$180,000	$160,000	$(20,000)	(11.11)%
Emergency Communications	$3,076,140	$3,213,146	$137,006	4.45%
Victim/Witness	$243,227	$225,688	$(17,539)	(7.21)%
Special Services	$3,466,274	$3,500,724	$34,450	0.99%
Capital Project Funds				
SPLOST V	$1,800,000	$1,800,000	$-	0.00%
Judicial/Admin & Jail Const.	$800,000	$800,000	$-	0.00%
SPLOST VI	$13,350,000	$13,350,000	$-	0.00%
SPLOST VII	$-	$21,000,000	$21,000,000	100.00%
Enterprise Funds				
Water & Sewer	$4,987,858	$4,451,920	$(535,938)	(10.74)%
Landfill	$215,500	$233,716	$18,216	8.45%
Street Lighting	$296,040	$300,590	$4,550	1.54%
Internal Service Funds				
Equipment Maintenance	$486,982	$488,561	$1,579	0.32%
Health Insurance	$4,611,500	$5,289,578	$678,078	14.70%
Fleet Manager	$2,907,900	$3,432,062	$524,162	18.03%
Workers Compensation	$592,372	$506,828	$(85,544)	(14.44)%
All Funds	$87,392,529	$112,785,361	$25,392,832	29.06%

Revenue:

The largest single source of revenues for the General Fund is derived from property taxes. As in the past several years, property taxes were calculated with little to no growth anticipated. As a result, in order to meet needs and maintain the current level of service, a modest tax increase in anticipated. While the final result will be determined in July, the current anticipated increase 0.95 mils.

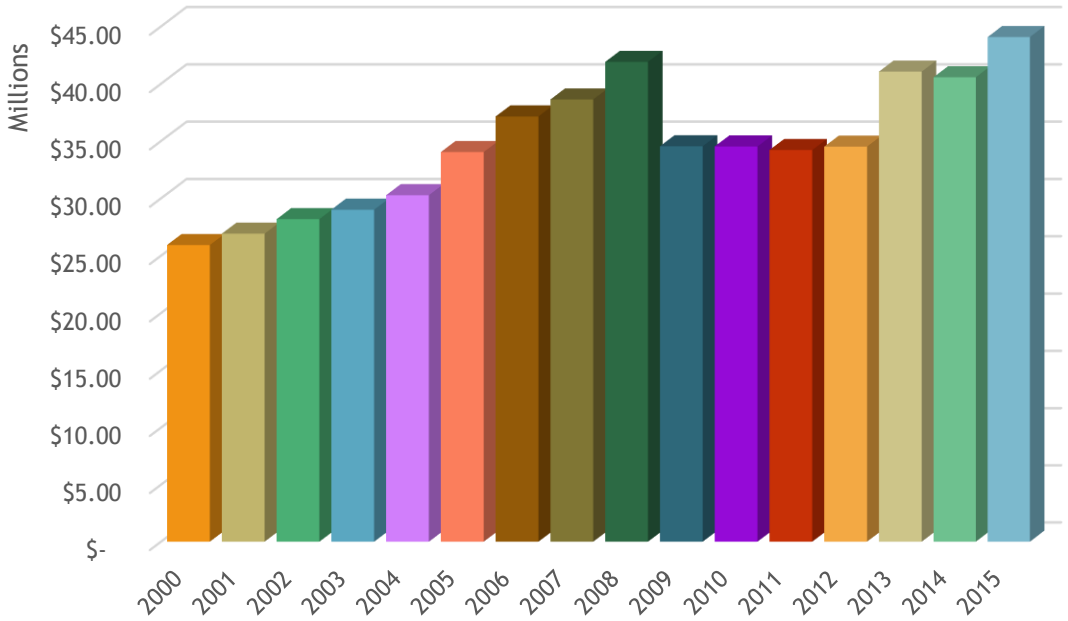


Figure 1- General Fund Tax Revenues

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 $51,011,181, an increase of $3,954,856 or 8.40% from 2014. Current year property taxes account for $30,717,661 or 60.22% of General Fund revenues.

Expenditures:

The proposed expenditures for fiscal year 2015 reflect the continuation of current services while addressing some needs that had been put off in the past several years. A large number of positions and upgrades were requested. A limited number of position are included. Any upgrades included are those recommended in the salary study. There is no additional increase for cost of living or merit outside of the salary study. During the current fiscal year, the Board entered into a lease to replace the most outdate computer equipment so the requests remaining in the budget are limited. And, for the most part, capital purchases will come from the Special Purpose Local Option Sales Tax.

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 2015 budget represent 50.11% of the General Fund budget or $25,560,008, up from $24,356,709. Of the total budget, personnel represents 27.46% or $30,979,513, up from $29,409,547.

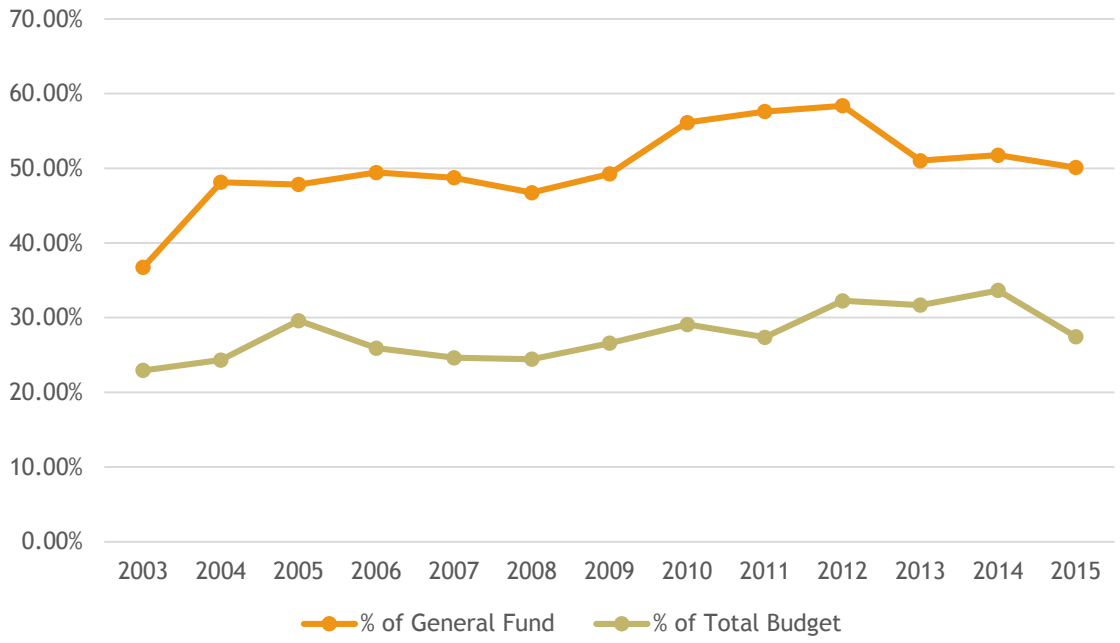


Figure 2- Personnel as a Percentage of Budget

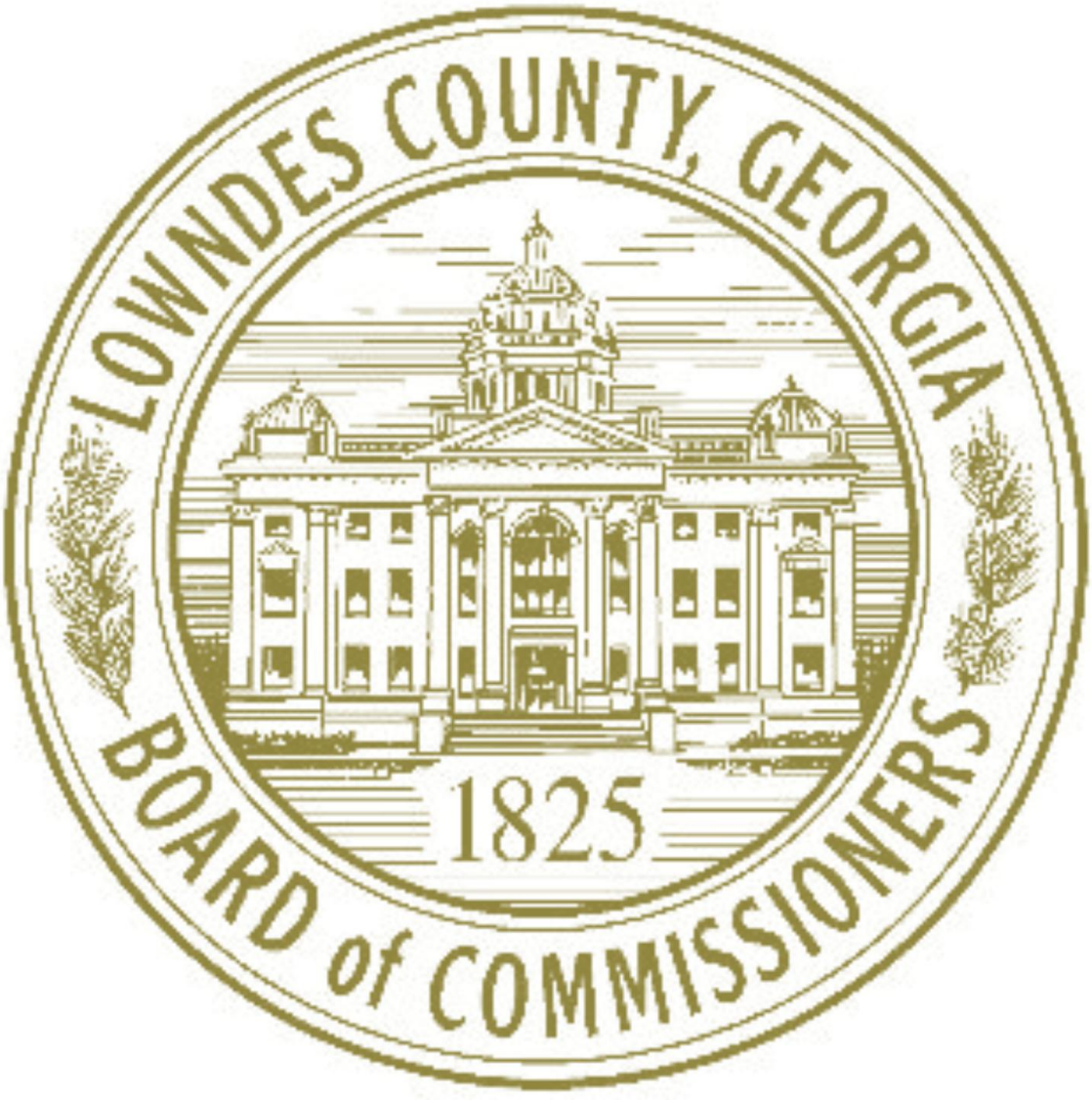
Summary:

In keeping with the direction given by the Board, the Budget Committee hereby presents what we feel is a conservative budget that still allows us to address some things that have been postponed from prior budgets. As always, the Board is again committed to protecting the fund balance of the County. This budget provides for those mission critical services with an anticipation of a change in the millage rate for operations of less than one mil. The current estimate is 0.95 mills and will be finalize in late July when the digest is prepared. 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. This represents a trim budget that still enforces the Board's "Back to Basics" philosophy. We should all continue our efforts to find new and more cost effective ways to serve our citizens.

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, and to Kevin Beals, Human Resource Director, and his 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


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

GOALS AND OBJECTIVES

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

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 false alarms ***CGI***
- Implement youth programs such as a Junior County Commission ***CGII***
- Provide citizen outreach through radio programming and lunch and learn sessions ***CGII***
- Develop a plan for maintenance, restoration and use of the historical courthouse ***CGIII, CGIV***
- Transition Code Enforcement from a complaint driven service to a patrol service in order to ***CGIII, CGIV***

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 and to explain the factors and assumptions that led to that plan as well as the goals and objectives of 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. This is a profile of the County, information on funds and structures, discussion of current goals of the Board of Commissioners and a comparative historical background.

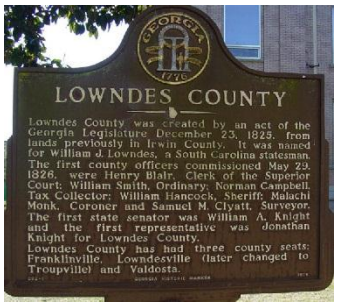
- ***Financial Summary*** – This section provides the reader with information about the overall County budget including historical information, debt service and capital improvements.

- ***Specific Fund Budgets*** – This section provides information about each fund, broken down by departments and includes goals, objectives and performance measures where available.

- ***Appendices*** – This section provides supplemental information to assist the reader in understanding the document. Included in this section is a glossary of terms as well as a position chart.

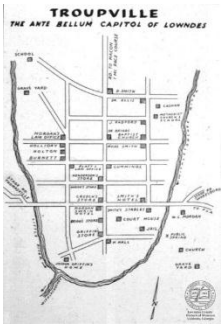
The goal of this document is to present the policies and goals of Lowndes County, revenue and expenditure summaries for all appropriated funds and descriptions of activities, services and functions. Also presented are descriptions of the budget process and a discussion of debt, capital improvements and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

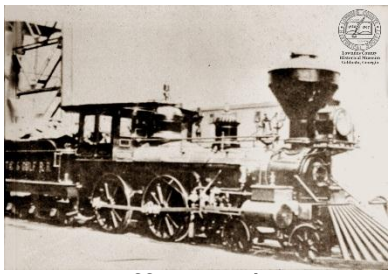
A History of Lowndes County



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 was not transferred, the

A History of Lowndes County



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: *511 square miles*

Climate:

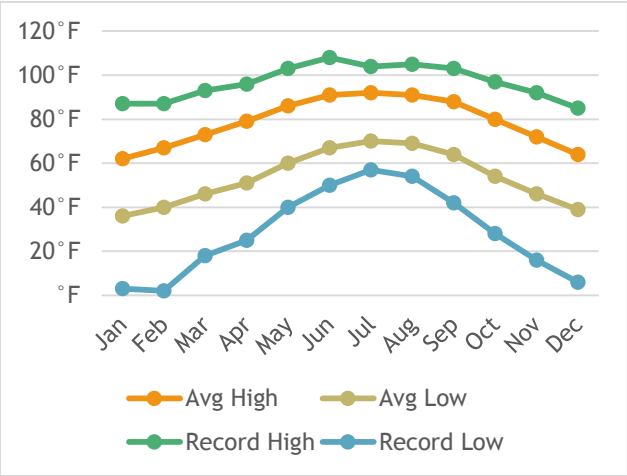


Figure 3 Average Temperatures

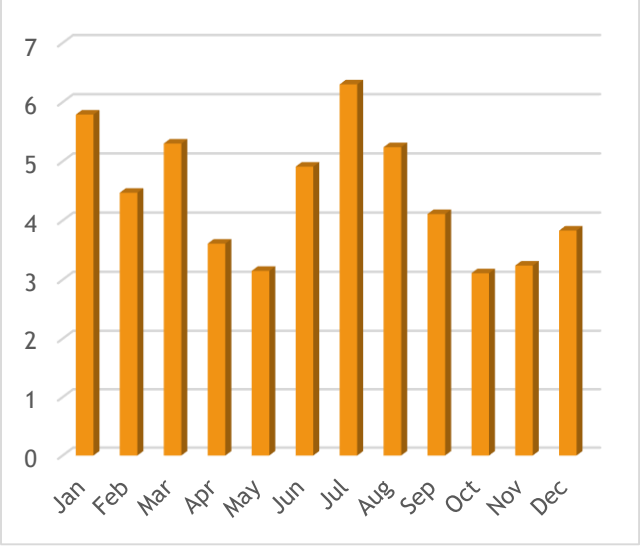


Figure 4 Average Rainfall

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Community Profile

Population History of Lowndes County:

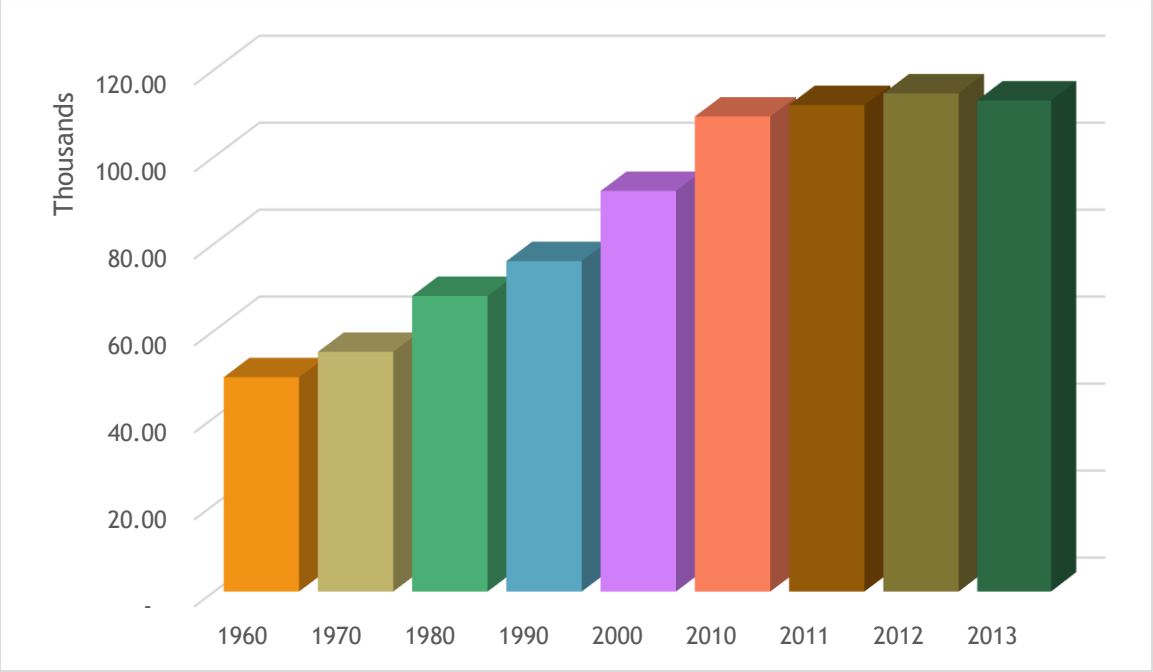


Figure 5 Lowndes County Population History

Population Estimates (2013):
Lowndes County: 112,916
Georgia: 9,992,167
United States: 316,128,839

Population, Incorporated Cities

	2000	2010	2011	2012	2013	% Change
Dasher	834	915	933	954	944	(1.05)%
Hahira	1,626	2,752	2,774	2,845	2,830	(0.53)%
Lake Park	549	734	741	750	734	(2.13)%
Remerton	847	1,130	1,138	1,154	1,134	(1.73)%
Valdosta	44,259	55,022	56,111	57,706	56,481	(2.12)%

Community Profile

Population Growth Rate (2012-2013):
Lowndes County: (1.42)%
Georgia: 0.73%
United States: 0.71%

Population Statistics	Lowndes	Georgia	United States
Percentage of Population over age 65	10.6%	12.0%	14.1%
Percentage of Population under age 18	24.9%	24.9%	23.3%
Percentage of Population that is female	50.9%	51.1%	50.8%
Race Statistics			
White Alone	59.0%	62.5%	77.7%
Black or African American Alone	36.8%	31.4%	13.2%
American Indian or Native Alaskan Alone	0.5%	0.5%	1.2%
Asian Alone	1.6%	3.7%	5.3%
Native Hawaiian or Pacific Islander Alone	0.2%	0.1%	0.2%
Two or More Races	2.0%	1.9%	2.4%
Hispanic or Latino	5.4%	9.2%	17.1%
Educational Statistics			
High School Graduate or Higher	83.8%	84.4%	85.7%
Bachelor's Degree or Higher	22.3%	27.8%	28.5%
Housing Statistics			
Housing Units	45,217	4,109,896	132,802,859
Homeownership Rate	55.9%	66.0%	65.5%
Median Value of Owner-Occupied Housing	$134,000	$156,400	$181,400
Households	39,369	3,508,477	15,226,802
Persons per Household	2.67	2.70	2.61
Median Household Income	$38,348	$49,604	$53,046
Persons below Poverty Level	23.4%	17.4%	14.9%
Retail Statistics			
Retail Sales ($1,000)	$1,804,839	$117,516,907	$3,917,663,456
Retail Sales per Capita	$17,744	$12,326	$12,990
Accommodation and Food Service Sales	$209,463	$16,976,235	$613,795,732
Building Permits	327	24,350	829,658

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Community Profile

Unemployment History:

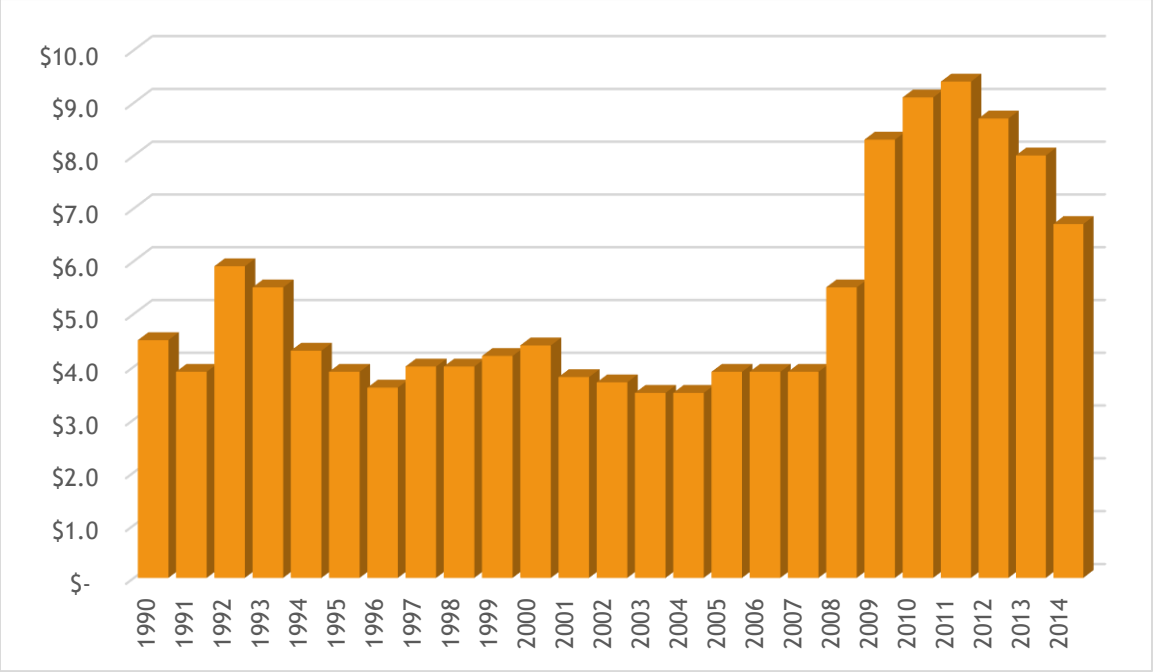


Figure 6 Lowndes County Unemployment Rate History

Unemployment Rate (April, 2014):
Lowndes County: 6.7%
Georgia: 7.0%
United States: 6.3%

Crime Rates:

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Murder	5	10	2	1	2	9	3	6	4
Rape	50	44	35	49	40	39	24	35	44
Robbery	124	126	119	132	144	99	91	113	97
Assault	237	233	226	212	211	149	198	192	214
Burglary	807	942	989	958	863	861	1,191	1,087	901
Larceny	3,675	3,788	3,279	3,012	2,705	2,478	2,533	2,409	2,339
Vehicle Theft	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
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	2,802,131	7,005,328	40%	7.31	7.31
2013	2,867,507	7,168,768	40%	7.31	7.31

Principal Taxpayers:

Taxpayer	Taxable Value	% of Total	2004 Rank
Packaging Corporation of America	$61,589,035	2.15%	2
Archer Daniels Midland	$46,112,508	1.61%	1
Georgia Power Company	$33,885,007	1.18%	4
Lowes Distribution Center	$32,308,947	1.13%	6
Home Depot Store Support Center	$32,271,845	1.13%	--
J M Smith Corporation	$22,347,297	0.78%	--
Colquitt EMC	$15,758,062	0.55%	8
Marelda Valdosta Mall LLC	$13,029,920	0.45%	--
Norfolk Southern Corporation	$9,688,209	0.34%	--
Lowe's Home Center, Inc.	$9,305,225	0.32%	--
All Others	$2,591,211,227	90.36%	n/a

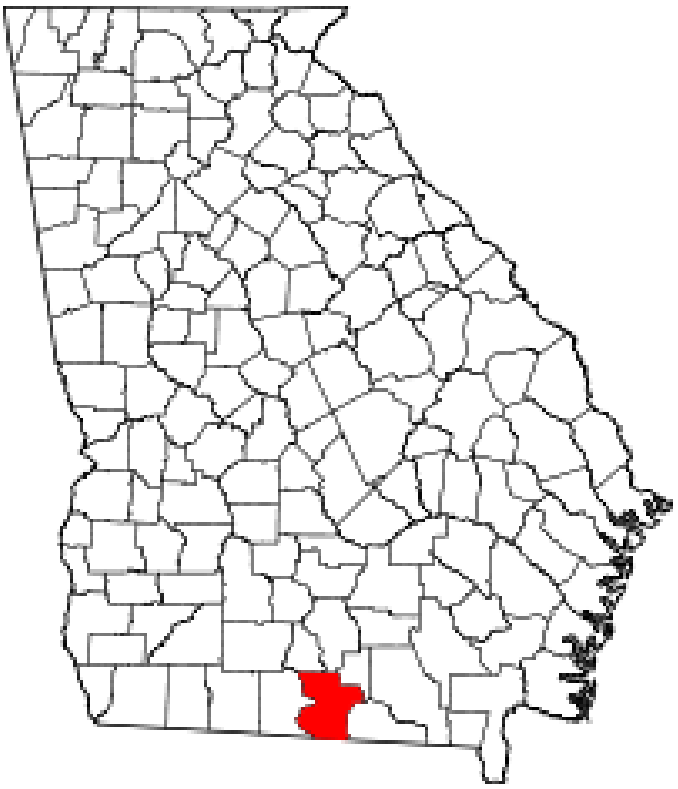
Principal Employers:

Employer	Employees	% of Total	2004 Rank
Moody Air Force Base	6,100	12.44%	1
South Georgia Medical Center	3,200	6.52%	2
Valdosta State University	2,280	4.65%	3
Lowndes County School System	1,279	2.61%	4
Valdosta City School System	950	1.94%	5
Lowes Distribution Center	900	1.83%	10
Convergys Corporation	850	1.73%	6
Lowndes County	598	1.22%	9
City of Valdosta	565	1.15%	7
Fresh Beginnings	500	1.02%	--
All Others	31,831	64.89%	n/a

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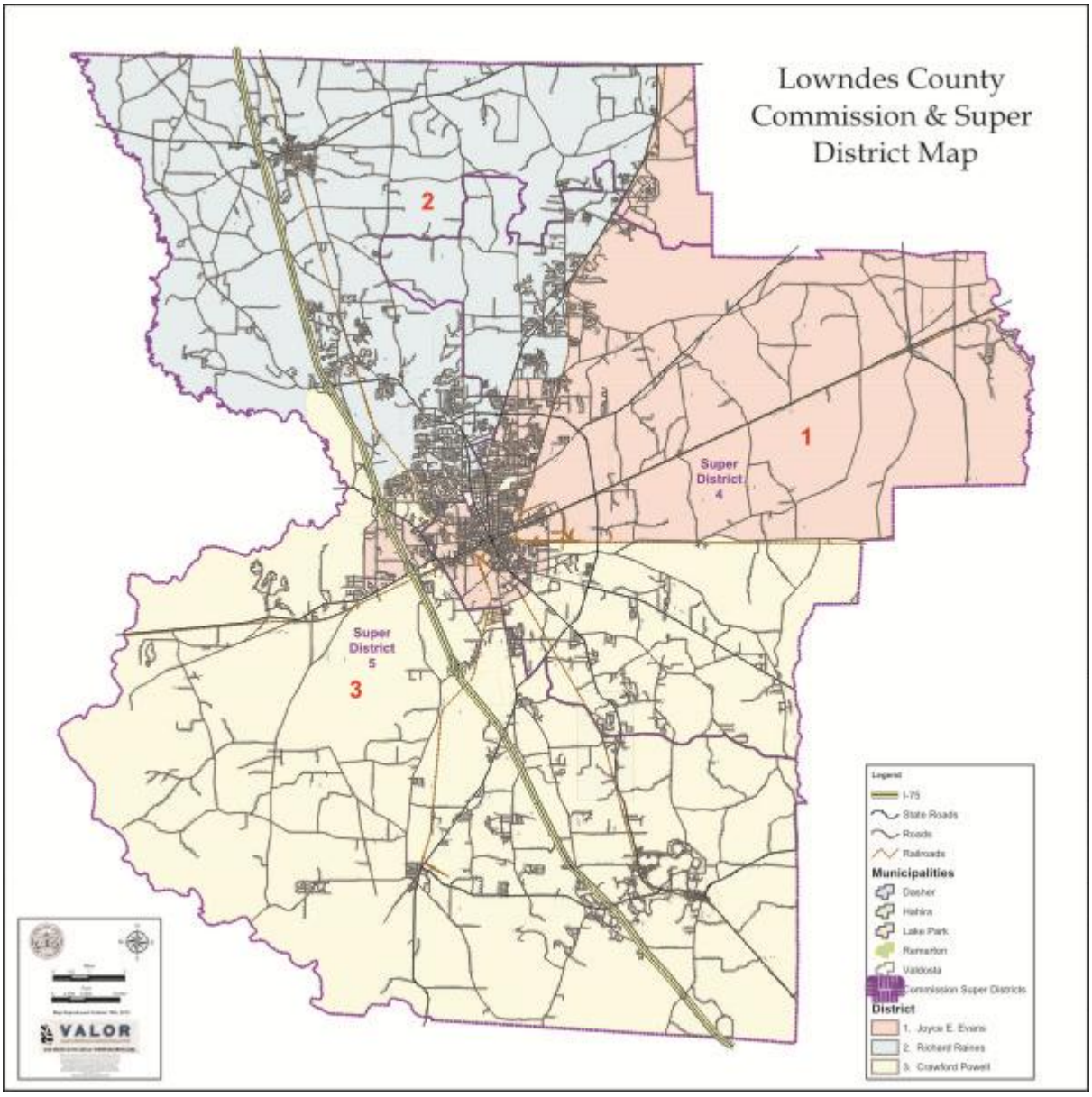

LOWNDES COUNTY, GEORGIA
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BOARD of COMMISSIONERS

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County Maps



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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 Calendar

Manager's Budget Letter and Packages	December 6, 2013
Preliminary Budget Meetings	January 6, 2014
Preliminary Budget Meetings Complete	January 24, 2014
ITS/Personnel Information Due	January 24, 2014
Department Budget Packages Due	February 3, 2014
Begin Budget Analysis/Input	February 10, 2014
Budget Packages Due to County Manager	February 17, 2014
Revenue Projections	February 17, 2014
Commission Retreat	March 7, 2014
Begin Departmental Meetings	March 10, 2014
Begin Outside Agency Meetings	March 10, 2014
Begin Constitutional/Elected Meetings	March 10, 2014
End Budget Meetings	March 22, 2014
Manager Recommendations Finalized	April 28, 2014
Budget to Commission	April 28, 2014
Begin Commission Work Sessions	May 12, 2014
End Commission Work Sessions	May 16, 2014
Advertise and Public Hearings	
Advertise	May 27, 2014
Public Hearing	June 3, 2014
Advertise	June 3, 2014
Public Hearing and Adoption	June 10, 2014

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 can be overspent as long as the "group" they belong to is not over budget. Groups are made up of accounts within a department's budget that the department head has some discretion over. Items such as personnel, debt service, fleet rental and utility costs are not included in the groups. Line items for personnel cannot be moved without the approval of the Board of Commissioners. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the 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 and Basis of Accounting

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

Fund	Description	Basis of Accounting
General Fund (Major Fund)	The General Fund is the 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 and 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 and 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

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
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 the remaining proceeds.	Modified Accrual
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 previous 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 ended 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
Public Roads (LMIG)	This fund accounts for the funding received from the Georgia Department of Transportation for road project assistance. These funds were previously accounted for in the grant fund.	Modified Accrual
SPLOST VII (Major Fund)	This fund accounts for the County's current Special Purpose Local Option Sales Tax. Collections for this SPLOST began in January 2014 and will run for six years.	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*

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
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 departments as well as water and sewer operations.	Accrual
Landfill	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 closure costs for the County's closed landfill and for an appropriation to Keep Lowndes/Valdosta Beautiful.	Accrual
Tax 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

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
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.	Accrual

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	Tax Lighting Districts	Fleet Manager
	Intergovernmental Grants: Various	SPLOST VI		Workers Compensation
	Jail Operations: Sheriff - Jail	CDBG The Haven Construction		
	Drug Abuse Treatment: LODAC	Public Roads (LMIG)		
	Emergency Communications: Facilities Maintenance 911 Operations Sheriff's Radio System Public Safety Radio Transfers Out	SPLOST VII		
	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			

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Financial Policies

Budget and Equity Policy:

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

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

The County will utilize a decentralized operating budget process. All departments and constitutional officers provide to the Finance Department requests for personnel, goods, capital, and services necessary to meet the operational objectives of the budget period. Each shall submit a budget for "current services," "expanded services," and "expanded service-not carried forward." Special, one-time revenues shall be used to purchase non-recurring items and shall not be used to support the long-term operations. Special revenue funds are limited to the mandates of the funding source and are not to be used to subsidize other funds unless specifically allowable under the program regulations.

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

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

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

Financial Policies

Budget and Equity Policy, con't.:

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.

Financial Policies

Budget and Equity Policy, con't.:

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

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

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

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

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

Financial Policies

Capital Improvement Plan Policy:

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

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

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

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

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

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

Financial Policies

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:

Financial Policies

Investment Policy, con't.:

- Obligations of this or other states;
- Obligations issued by the United States Government;
- Obligations fully insured or guaranteed by the United States government or a United States government agency;
- Obligations of any corporation of the United States government;
- Prime bankers' acceptances;
- Local government investment pool;
- Repurchase agreements;
- Obligations of other political subdivisions of this state;
- Deposits of institutions established under the laws of this state or the United States and operating in the State of Georgia.

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

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

Financial Policies

Investment Policy, con't.:

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

Diversification Limits -

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

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

Reporting and Audit Requirements -

A quarterly and annual investment report will be made by the Finance Director and submitted to the Board of Commissioners. The report shall include the following:

- List of individual securities held at the end of reporting period;
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing cost and market value of securities over one year duration that are not intended to be held until maturity;
- Average weighted yield to maturity of portfolio;
- List of investment by maturity date;
- Percentage of total portfolio represented by each type of investment.

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

Financial Policies

Debt Management Policy:

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

Financial Policies

Debt Management Policy, con't.:

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

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

Limits on Indebtedness -

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

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

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.

Financial Policies

Debt Management Policy, con't.:

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

Structure and Term -

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

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

Method of Sale -

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

Financial Policies

Debt Management Policy, con't.:

Short-term Debt and Interim Financing -

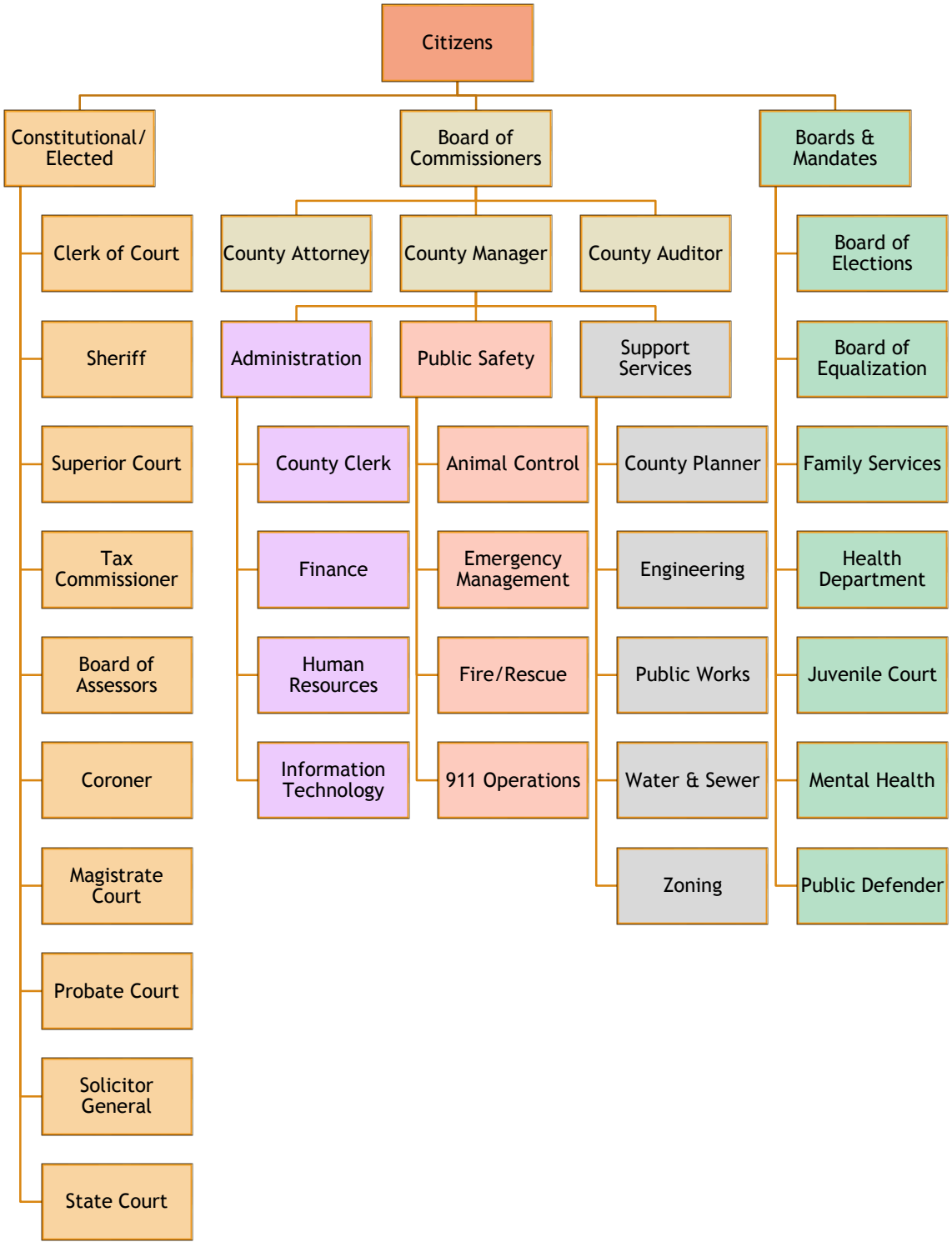
The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue Tax Anticipation Notes. Takeout financing should 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.


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Organizational Structure



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Personnel Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Request	FY 2015 Budget	Percent Change
911 Operations	38	38	36	36	40	38	5.56%
ADR	2	2	2	2	2	2	0.005
Animal Control	11	11	11	12	13	13	18.18%
Board of Assessors	23	24	24	24	25	24	0.00%
Board of Commissioners	4	6	6	6	6	6	0.00%
Board of Elections	14	13	13	10	10	10	(23.08)%
Clerk of Court	19	19	19	22	22	22	15.79%
Community Service	1	1	1	1	2	1	0.00%
Coroner	2	2	2	2	2	2	0.00%
County Clerk	3	3	3	5	4	4	33.33%
County Engineer	7	7	6	6	7	6	0.00%
County Manager	3	3	2	2	2	2	0.00%
County Planner	2	2	2	2	2	2	0.00%
Emergency Management	1	1	1	1	1	1	0.00%
Finance	6	6	7	7	9	8	14.29%
Fire/Rescue	19	20	20	20	26	20	0.00%
Human Resources	4	4	4	4	4	4	0.00%
Information Technology	7	7	7	7	9	7	0.00%
Juvenile Court	2	2	2	2	2	2	0.00%
Magistrate Court	11	11	11	11	11	11	0.00%
Probate Court	5	6	6	6	6	6	0.00%
Public Works	98	90	90	89	89	90	0.00%
Sheriff	243	243	243	240	266	240	(1.23)%
Solicitor	8	8	8	9	9	9	12.50%
State Court	4	4	4	4	5	5	25.00%
Superior Court	15	15	15	15	15	17	13.33%
Tax Commissioner	21	21	21	21	22	21	0.00%
Water & Sewer	19	19	19	19	24	19	0.00%
Zoning	3	3	3	3	3	3	0.00%
Total Positions	595	591	588	588	638	595	1.19%

1 – Two positions added for 911 for positions frozen in 2014.
2 – One part time kennel helper was added during 2014 and one animal control officer is added for 2015.
3 – During 2014, the Board of Elections exchanged five part time clerks for one position and picked up another part time position from the approved budget.
4 – During 2014, the Clerk of Court began collecting for citations and three positions were transferred from the Sheriff's Office to the Clerk of Court.
5 – During 2014, the County Clerk's Office took in a new position for information services. Two part time employees were also used in place of the one administrative clerk position that was approved. For 2015, those two positions are recombined into one full time position.
6 – One full time position is added for Finance.
7 – One position is added for a new State Court Judge.
8 – Two bailiffs were added to Superior Court per the Judge's request.
9 – One position was added in the Solicitor's Office through a grant.

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Financial Summary

	Governmental Activities			Business Type Activities	
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service
Revenues					
Taxes	44,469,661	3,673,000	21,000,000	-	-
Licenses & Permits	5,000	100,500	-	-	-
Intergovernmental	430,020	1,245,965	-	-	-
Charges for Service	3,411,000	2,212,000	-	4,904,000	6,642,953
Fines & Forfeitures	1,750,000	1,695,500	-	-	-
Investment Income	15,000	-	12,500	-	-
Miscellaneous	14,500	326,200	-	415,000	3,432,062
Total Revenues	50,095,181	9,253,165	21,012,500	5,319,000	10,075,015
Expenditures/Expenses					
General Government	11,962,448	783,810	-	-	5,796,406
Judicial	5,490,667	459,774	-	-	-
Public Safety	19,341,202	7,010,165	-	-	-
Public Works	4,859,539	111,470	36,950,000	4,288,013	3,920,623
Health & Welfare	767,784	160,000	-	-	-
Culture & Recreation	4,742,500	-	-	-	-
Housing & Development	3,002,000	1,028,046	-	-	-
Total Expenditures/Expenses	50,166,140	9,550,265	36,950,000	4,288,013	9,717,029
Excess (Deficit) of Revenues Over Expenditures/Expenses	(70,959)	(297,100)	(15,937,500)	1,030,987	357,986
Non-Operating					
Water/Sewer	-	-	-	(207,113)	-
Landfill	-	-	-	400,000	-
Fleet	-	-	-	-	-
Operating Transfers					
Transfers In	916,000	980,701	-	-	-
Transfers Out	(845,041)	(570,660)	-	(481,000)	-
Excess (Deficit) of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	112,941	(15,937,500)	742,874	357,986

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Financial Summary

	FY 2015 Total	FY 2014 Total	FY 2013 Total	FY 2012 Total
Revenues				
Taxes	69,142,661	54,745,500	65,665,000	58,585,000
Licenses & Permits	105,500	124,500	124,500	119,000
Intergovernmental	1,675,985	1,488,838	1,023,548	1,099,965
Charges for Service	17,169,953	16,261,087	19,905,007	18,884,244
Fines & Forfeitures	3,445,500	3,549,500	3,694,000	3,249,000
Investment Income	27,500	14,000	11,200	20,000
Miscellaneous	4,187,762	3,594,100	1,254,000	1,242,000
Total Revenues	95,754,861	79,777,525	91,677,255	83,199,209
Expenditures/Expenses				
General Government	18,542,664	16,977,233	16,417,745	15,334,500
Judicial	5,947,441	5,502,989	5,564,891	5,154,092
Public Safety	26,351,367	24,781,466	25,102,589	24,598,268
Public Works	50,129,645	28,349,252	35,184,008	35,744,682
Health & Welfare	927,784	850,517	855,390	911,062
Culture & Recreation	4,742,500	4,502,500	4,500,000	1,000,000
Housing & Development	4,030,046	4,043,556	3,999,403	1,134,692
Total Expenditures/Expenses	110,671,447	85,007,513	91,624,026	83,877,296
Excess (Deficit) of Revenues Over Expenditures/Expenses	(14,916,586)	(5,229,988)	53,229	(678,087)
Non-Operating				
Water/Sewer	(207,113)	(437,500)	(495,000)	(495,000)
Landfill	400,000	345,000	-	-
Fleet	-	(2,900)	(5,100)	(8,600)
Operating Transfers				
Transfers In	1,896,701	1,887,116	2,087,507	536,008
Transfers Out	(1,896,701)	(1,887,116)	(2,087,507)	(536,008)
Excess (Deficit) of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(14,723,699)	(5,325,388)	(446,871)	(1,181,687)

Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
General Fund				
Taxes	40,864,267	41,055,684	40,560,500	31,932,568
Licenses & Permits	8,119	1,776	4,000	5,119
Intergovernmental	235,346	258,284	229,020	319,964
Charges for Service	4,188,932	3,747,909	3,630,305	2,589,552
Fines & Forfeitures	1,901,130	1,793,077	1,725,000	1,223,181
Investment Income	2,473	8,126	6,500	12,150
Miscellaneous	211,983	78,530	12,000	72,730
Transfers In	1,463,635	714,000	889,000	666,750
Total General Fund	48,875,885	47,657,386	47,056,325	36,822,014
Commissary				
Charges for Service	352,308	296,506	325,000	118,972
Fines & Forfeitures	1,627	1,405	1,500	1,826
Miscellaneous	397,586	374,138	300,000	368,994
Total Commissary	751,521	672,049	626,500	488,792
Drug Seizures				
Fines & Forfeitures	530,593	671,418	1,000,000	-
Total Drug Seizures	530,593	671,418	1,000,000	-
Accommodation Tax				
Taxes	273,668	272,613	225,000	200,588
Transfers In	142,683	125,000	168,237	84,119
Total Accommodation Tax	416,351	397,613	393,237	284,707
Intergovernmental Grants				
Intergovernmental	2,163,826	1,542,752	544,057	431,344
Total Intergovernmental Grants	2,163,826	1,542,752	544,057	431,344
Jail Operations				
Intergovernmental	30,155	-	-	-
Fines & Forfeitures	508,109	460,585	510,000	281,689
Total Jail Operations	538,264	460,585	510,000	281,689
Drug Abuse Treatment				
Fines & Forfeitures	211,186	173,485	189,000	111,784
Transfers In	245,000	-	-	-
Total Drug Abuse Treatment	456,186	173,485	189,000	111,784
Emergency Communications				
Intergovernmental	516,143	580,976	621,261	466,779
Charges for Service	1,753,207	1,614,949	1,600,000	1,381,793
Investment Income	19	-	-	-
Miscellaneous	22,784	27,833	25,000	19,642
Transfers In	1,042,771	879,027	829,879	618,304
Total Emergency Communications	3,334,924	3,102,785	3,076,140	2,486,518

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Revenues by Source

	FY 2015 Request	FY 2015 Budget	Percent Change
General Fund			
Taxes	42,090,500	44,469,661	9.64%
Licenses & Permits	2,000	5,000	25.00%
Intergovernmental	425,020	430,020	87.77%
Charges for Service	3,687,100	3,411,000	(6.04)%
Fines & Forfeitures	1,825,000	1,750,000	1.45%
Investment Income	8,000	15,000	130.77%
Miscellaneous	12,500	14,500	20.83%
Transfers In	889,000	916,000	3.04%
Total General Fund	48,939,120	51,011,181	8.40%
Commissary			
Charges for Service	300,000	325,000	0.00%
Fines & Forfeitures	1,500	1,500	0.00%
Miscellaneous	375,000	300,000	0.00%
Total Commissary	676,500	626,500	0.00%
Drug Seizures			
Fines & Forfeitures	1,000,000	1,000,000	0.00%
Total Drug Seizures	1,000,000	1,000,000	0.00%
Accommodation Tax			
Taxes	275,000	263,000	16.89%
Transfers In	128,460	135,660	(19.36)%
Total Accommodation Tax	403,460	398,660	1.38%
Intergovernmental Grants			
Intergovernmental	544,060	544,060	0.00%
Total Intergovernmental Grants	544,060	544,060	0.00%
Jail Operations			
Intergovernmental	-	-	0.00%
Fines & Forfeitures	470,000	410,000	(19.61)%
Total Jail Operations	470,000	410,000	(19.61)%
Drug Abuse Treatment			
Fines & Forfeitures	189,000	160,000	(15.34)%
Transfers In	-	-	0.00%
Total Drug Abuse Treatment	189,000	160,000	(15.34)%
Emergency Communications			
Intergovernmental	591,905	591,905	(4.73)%
Charges for Service	1,825,000	1,750,000	9.38%
Investment Income	-	-	0.00%
Miscellaneous	30,000	26,200	4.80%
Transfers In	975,600	845,041	1.83%
Total Emergency Communications	3,422,505	3,213,146	4.45%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Victim/Witness				
Intergovernmental	109,732	116,640	94,500	107,607
Fines & Forfeitures	161,024	128,699	124,000	80,696
Total Victim/Witness	270,756	245,339	218,500	188,303
Special Services				
Taxes	3,288,585	3,347,460	3,460,000	3,057,20
Licenses & Permits	121,280	97,565	120,500	111,003
Charges for Service	27,213	26,360	24,000	33,795
Investment Income	38	49	-	31
Miscellaneous	495	-	-	4,267
Total Special Services	3,437,611	3,471,434	3,604,500	3,206,297
Law Library				
Charges for Service	64,388	47,653	100,000	-
Total Law Library	64,388	47,653	100,000	-
CDBG CHIP Grant				
Intergovernmental	52,410	-	-	-
Total CDBG CHIP Grant	52,410	-	-	-
SPLOST IV				
Investment Income	4	-	-	-
Total SPLOST IV	4	-	-	-
SPLOST V				
Intergovernmental	142,885	-	-	-
Investment Income	1,867	3,281	2,500	3,024
Total SPLOST V	144,752	3,281	2,500	3,024
Judicial/Admin & Jail Const.				
Intergovernmental	298,868	40,582	-	-
Investment Income	333	675	-	-
Total Judicial/Admin & Jail Const.	299,201	41,257	-	-
SPLOST VI				
Taxes	22,030,417	21,359,925	10,500,000	5,860,197
Investment Income	3,558	12,406	5,000	12,592
Total SPLOST VI	22,033,975	21,372,331	10,505,000	5,872,789
Public Roads (LMIG)				
Intergovernmental	-	746,985	-	932,053
Total Public Roads (LMIG)	-	746,985	-	932,053
CDBG The Haven Construction				
Intergovernmental	-	495,000	-	-
Total CDBG The Haven Construction	-	495,000	-	-

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Revenues by Source

	FY 2015 Request	FY 2015 Budget	Percent Change
Victim/Witness			
Intergovernmental	116,500	110,000	16.40%
Fines & Forfeitures	124,000	124,000	0.00%
Total Victim/Witness	240,500	234,000	7.09%
Special Services			
Taxes	3,425,000	3,410,000	(1.45)%
Licenses & Permits	100,500	100,500	(16.60)%
Charges for Service	37,000	37,000	54.17%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Special Services	3,562,500	3,547,500	(1.58)%
Law Library			
Charges for Service	100,000	100,000	0.00%
Total Law Library	100,000	100,000	0.00%
CDBG CHIP Grant			
Intergovernmental	-	-	0.00%
Total CDBG CHIP Grant	-	-	0.00%
SPLOST IV			
Investment Income	-	-	0.00%
Total SPLOST IV	-	-	0.00%
SPLOST V			
Intergovernmental	-	-	0.00%
Investment Income	2,500	2,500	0.00%
Total SPLOST V	2,500	2,500	0.00%
Judicial/Admin & Jail Const.			
Intergovernmental	-	-	0.00%
Investment Income	-	-	0.00%
Total Judicial/Admin & Jail Const.	-	-	0.00%
SPLOST VI			
Taxes	-	-	(100.00)%
Investment Income	10,000	10,000	100.00%
Total SPLOST VI	10,000	10,000	(99.90)%
Public Roads (LMIG)			
Intergovernmental	-	-	0.00%
Total Public Roads (LMIG)	-	-	0.00%
CDBG The Haven Construction			
Intergovernmental	-	-	0.00%
Total CDBG The Haven Construction	-	-	0.00%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
SPLOST VII				
Taxes	-	-	-	4,127,657
Investment Income	-	-	-	2
Total SPLOST VII	-	-	-	4,127,659
Water & Sewer				
Charges for Service	4,623,467	4,433,311	4,618,000	4,029,874
Miscellaneous	658,641	505,406	497,000	482,549
Non-operating	102,740	9,793	57,500	14,858
Total Water & Sewer	5,384,848	4,948,510	5,172,500	4,527,281
Landfill				
Non-operating	411,070	435,721	345,000	283,397
Total Landfill	411,070	435,721	345,000	283,397
Tax Lighting Districts				
Charges for Service	211,058	243,043	284,000	249,974
Transfers In	75,000	-	-	-
Total Tax Lighting Districts	286,058	243,043	284,000	249,974
Sanitation				
Charges for Service	594,198	299,467	-	-
Transfers In	418,500	424,523	-	-
Total Sanitation	1,012,698	723,990	-	-
Equipment Maintenance				
Charges for Service	434,999	486,947	486,982	145,947
Total Equipment Maintenance	434,999	486,947	486,982	145,947
Health Insurance				
Charges for Service	4,116,321	5,261,449	4,520,000	887,868
Investment Income	23	30	-	19
Total Health Insurance	4,116,344	5,261,479	4,520,000	887,887
Fleet Manager				
Charges for Service	-	-	147,800	-
Miscellaneous	3,214,746	3,042,200	2,760,100	1,948,350
Total Fleet Manager	3,214,746	3,042,200	2,907,900	1,948,350
Workers Compensation				
Charges for Service	677,947	298,794	525,000	-
Total Workers Compensation	677,947	298,794	525,000	-

Revenues by Source

	FY 2015 Request	FY 2015 Budget	Percent Change
SPLOST VII			
Taxes	21,000,000	21,000,000	100.00%
Investment Income	-	-	0.00%
Total SPLOST VII	21,000,000	21,000,000	100.00%
Water & Sewer			
Charges for Service	4,620,000	4,620,000	0.04%
Miscellaneous	415,000	415,000	(16.50)%
Non-operating	10,100	10,100	(82.43)%
Total Water & Sewer	5,045,100	50,45,100	(2.46)%
Landfill			
Non-operating	400,000	400,000	15.94%
Total Landfill	400,000	400,000	15.94%
Tax Lighting Districts			
Charges for Service	284,000	284,000	0.00%
Transfers In	-	-	0.00%
Total Tax Lighting Districts	284,000	284,000	0.00%
Sanitation			
Charges for Service	-	-	0.00%
Transfers In	-	-	0.00%
Total Sanitation	-	-	0.00%
Equipment Maintenance			
Charges for Service	506,046	488,561	0.32%
Total Equipment Maintenance	506,046	488,561	0.32%
Health Insurance			
Charges for Service	5,000,000	5,629,392	24.54%
Investment Income	-	-	0.00%
Total Health Insurance	5,000,000	5,629,392	24.54%
Fleet Manager			
Charges for Service	-	-	0.00%
Miscellaneous	3,466,046	3,432,062	24.35%
Total Fleet Manager	3,466,046	3,432,062	24.35%
Workers Compensation			
Charges for Service	525,000	525,000	0.00%
Total Workers Compensation	525,000	525,000	0.00%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
All Funds				
Taxes	66,456,937	66,035,682	54,745,500	45,178,211
Licenses & Permits	129,399	99,341	124,500	116,122
Intergovernmental	3,549,365	3,781,219	1,488,838	2,257,747
Charges for Service	17,043,988	16,756,388	16,261,087	9,437,775
Fines & Forfeitures	3,313,669	3,228,669	3,549,500	1.699.176
Investment Income	8,292	24,567	14,000	27,818
Miscellaneous	4,506,325	4,028,107	3,594,100	2,896,532
Transfers In	3,387,589	2,142,550	1,887,116	1,369,173
Non-operating	513,810	445,514	402,500	298,255
Total All Revenues	98,909,284	96,542,037	82,067,141	63,280,809

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Revenues by Source

	FY 2015 Request	FY 2015 Budget	Percent Change
All Funds			
Taxes	66,790,500	69,142,661	26.30%
Licenses & Permits	102,500	105,500	(15.26)%
Intergovernmental	1,677,485	1,675,985	12.57%
Charges for Service	16,884,146	17,169,953	5.59%
Fines & Forfeitures	3,609,500	3,445,500	(2.93)%
Investment Income	20,500	27,500	96.43%
Miscellaneous	4,298,546	4,187,762	16.52%
Transfers In	1,993,060	1,896,701	0.51%
Non-operating	410,100	410,100	1.89%
Total All Revenues	95,786,337	98,061,662	19.49%

Revenues Charts

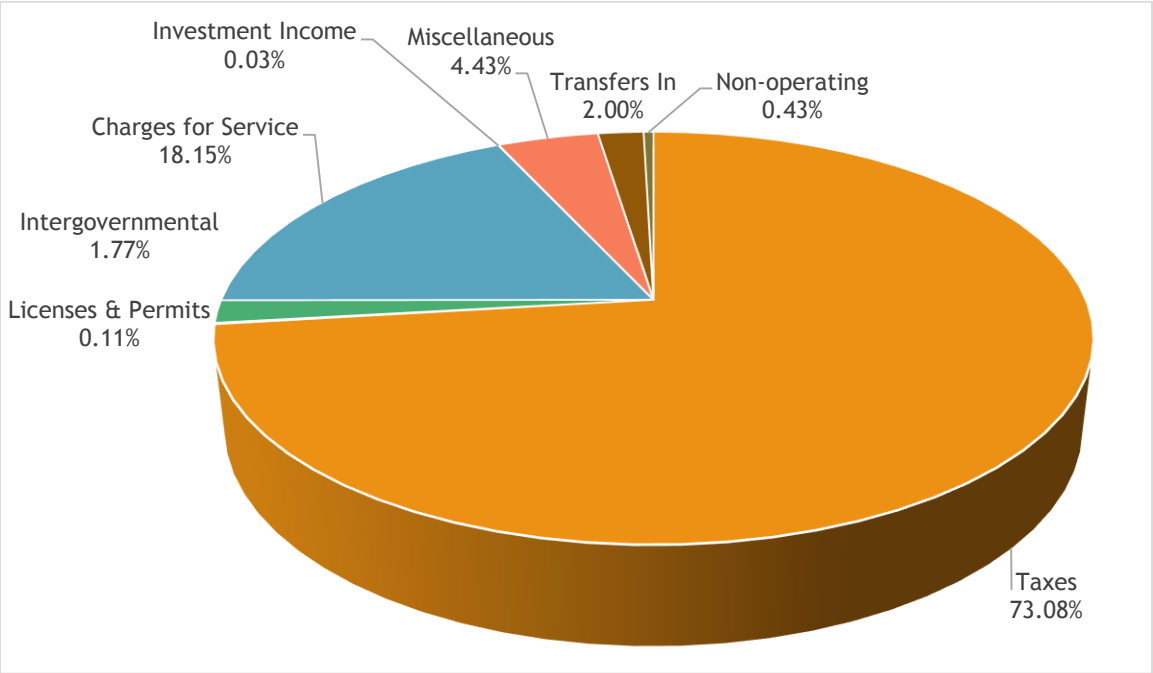


Figure 7 All Funds Revenues by Type

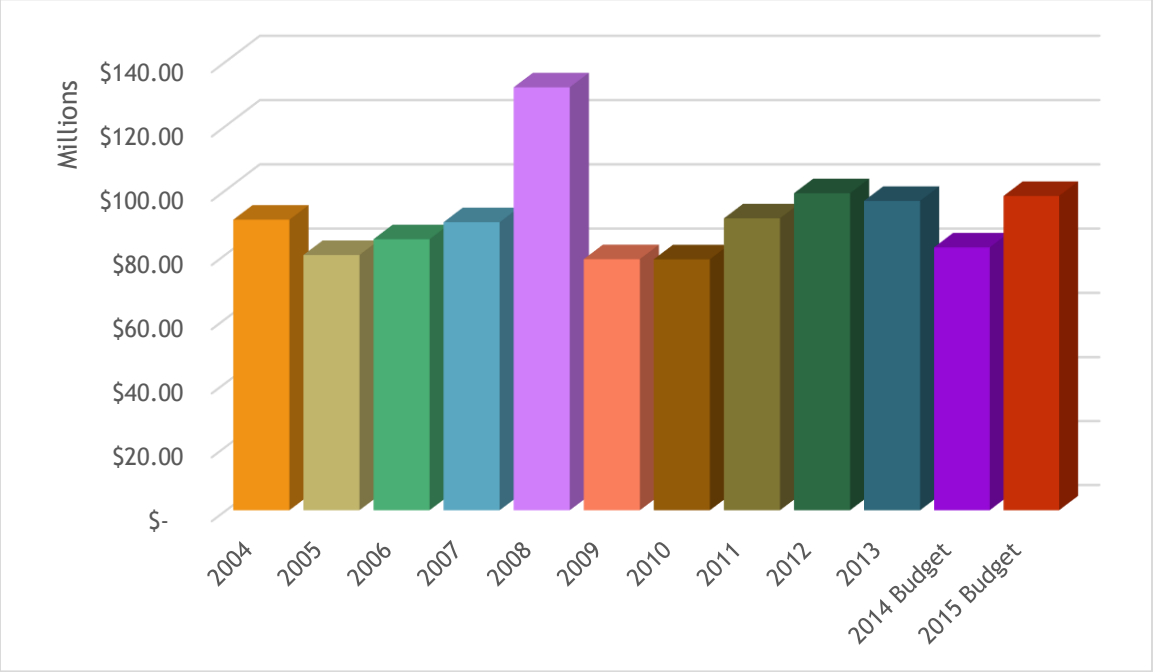


Figure 8 All Funds Revenue History

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. In recent years, the General Assembly has made some attempts at tax reforms that have also impacted property tax revenues. First, in 2009, assessment values were frozen at the 2008 levels for three years. While the freeze has been lifted, growth has not picked up and some properties have actually lost value. Secondly, in its 2012 tax reform, the ad valorem on vehicles or "birthday tax" as it is known, was replaced with a title ad valorem tax (TAVT). There is a long transition period for old vehicles to come off the traditional ad valorem and move to the TAVT. According to the State, the transition should be revenue neutral but the full effects have yet to be seen as the change went into effect in March, 2013.

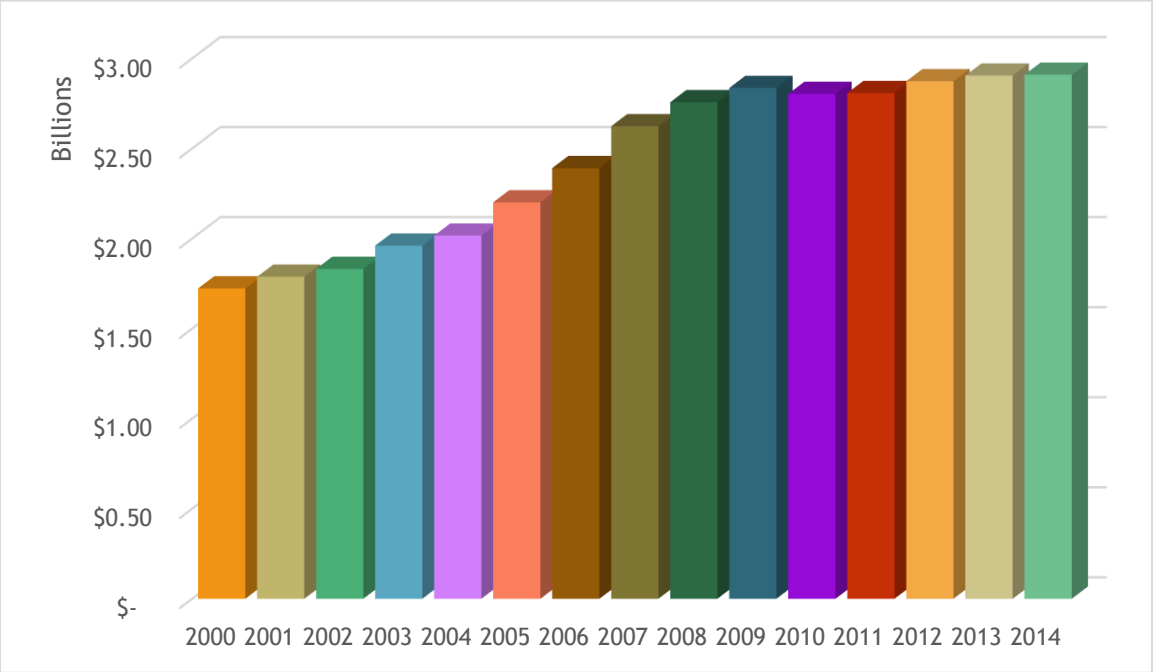


Figure 9 Countywide Digest History

The Lowndes County Tax Commissioner's Office typically sees a collection rate of around 95% in the first year of levy. With that in mind, the Budget Committee also reduces the budgeted tax revenues to account for that collection rate. In subsequent years, the Tax Commission comes very close to fully collecting the levy, averaging 98-99%.

Revenue Sources and Assumptions

Taxes:

Property Tax:

Fiscal Year	Total Taxable Assessed Value	Taxes Levied	Collected in 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%

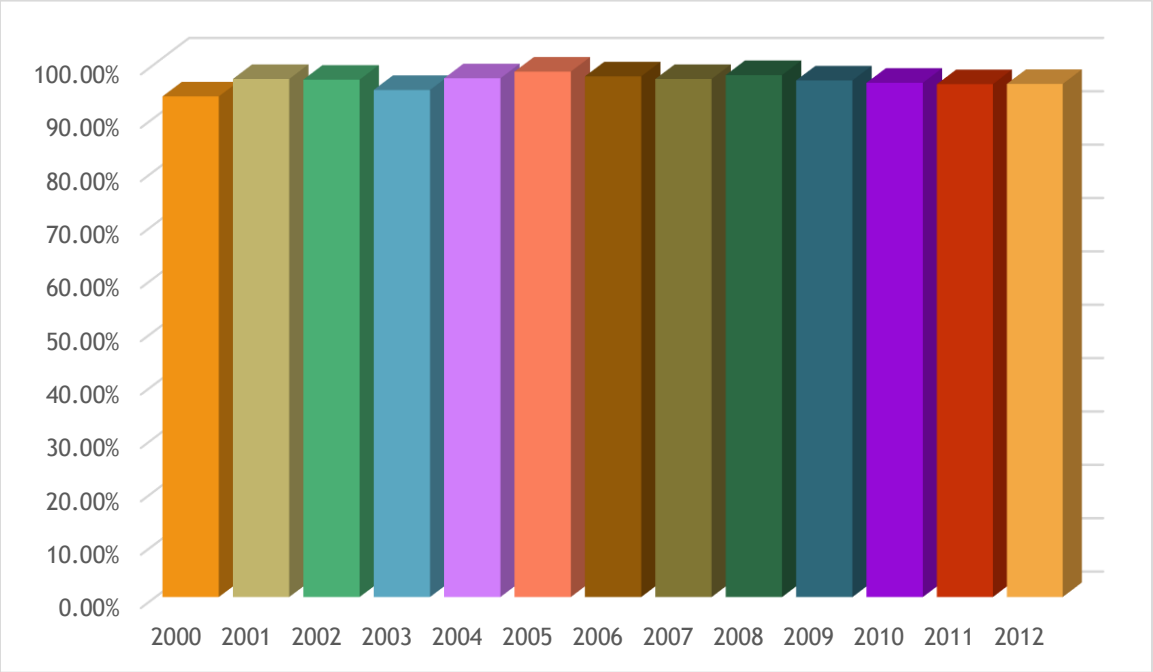


Figure 10 Property Tax Collection History

Revenue Sources and Assumptions

Taxes:

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 monthly to each government. Lowndes County keeps approximately one year of this tax in fund balance and recognizes it as revenue in the following year. Every ten years, on the second year following the decennial census, the local governments must negotiate on the allocation of the tax. The General Assembly has made several changes in the law over time. During the most recent renegotiation phase, several lawsuits were brought challenging the constitutionality of the current act. As a result, the current allocation remains in effect for Lowndes County. The tax is budgeted based on historical trends. The slowdown in the economy has had an effect over the past few years. The new TAVT began impacting the collections in 2014.

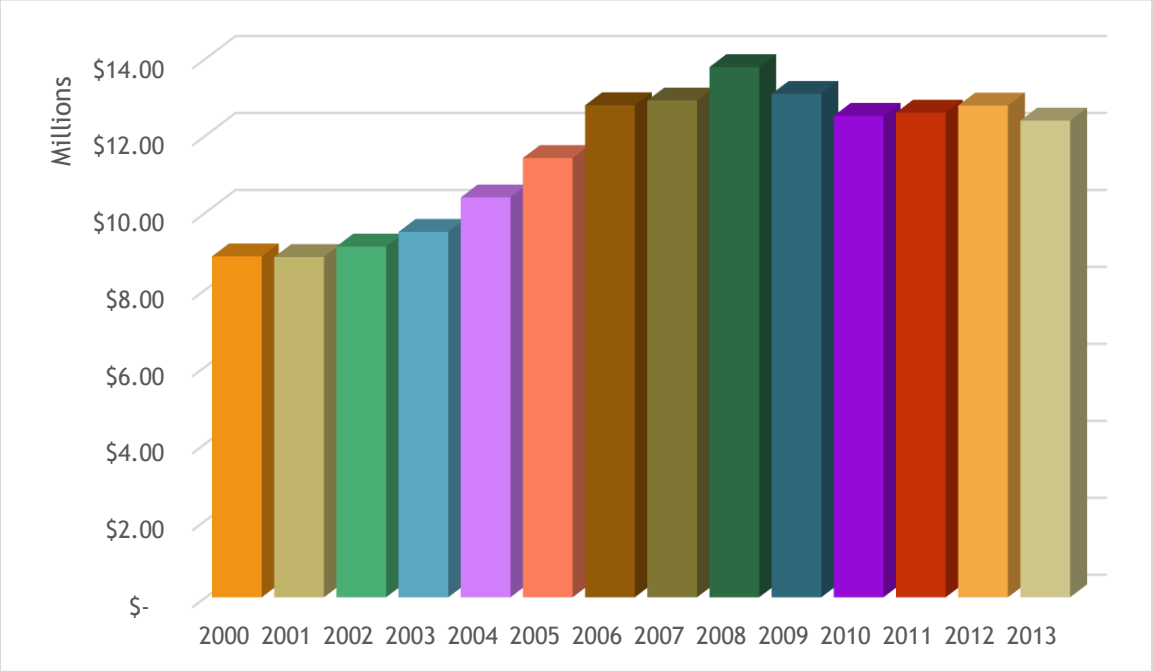


Figure 11 Local Option Sales Tax Collection History

Special Purpose Local Option Sales Tax: This 1% tax is collected by the Georgia Department of Revenue and remitted monthly to the County who then distributes it to each government based on the referendum. The tax is budgeted based on historical trends. The slowdown in the economy has had an effect over the past few years. The new TAVT began impacting the collections in 2014.

Revenue Sources and Assumptions

Taxes:

Special Purpose Local Option Sales Tax:

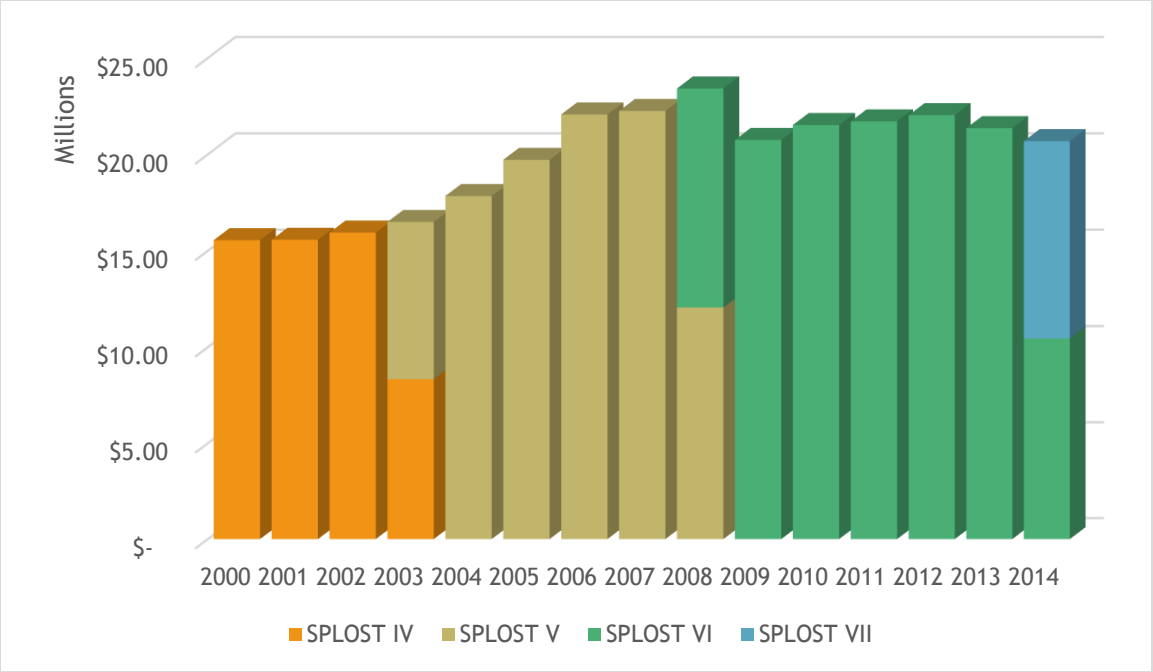


Figure 12 Special Purpose Local Option Sales Tax Collection History

Sales Tax Allocations:

 - Used for Property Tax Relief (LOST)

 - Used for Capital Improvement (SPLOST)

 - Used for Capital Improvement in Schools (EdSPLOST)

 - State of Georgia

Revenue Sources and Assumptions

Taxes:

Alcoholic Beverage Excise Tax: This tax is on the sale of alcoholic beverages in unincorporated Lowndes County. Budgets are based on historical data. Prior to 2009, this tax was accounted for in the General Fund.

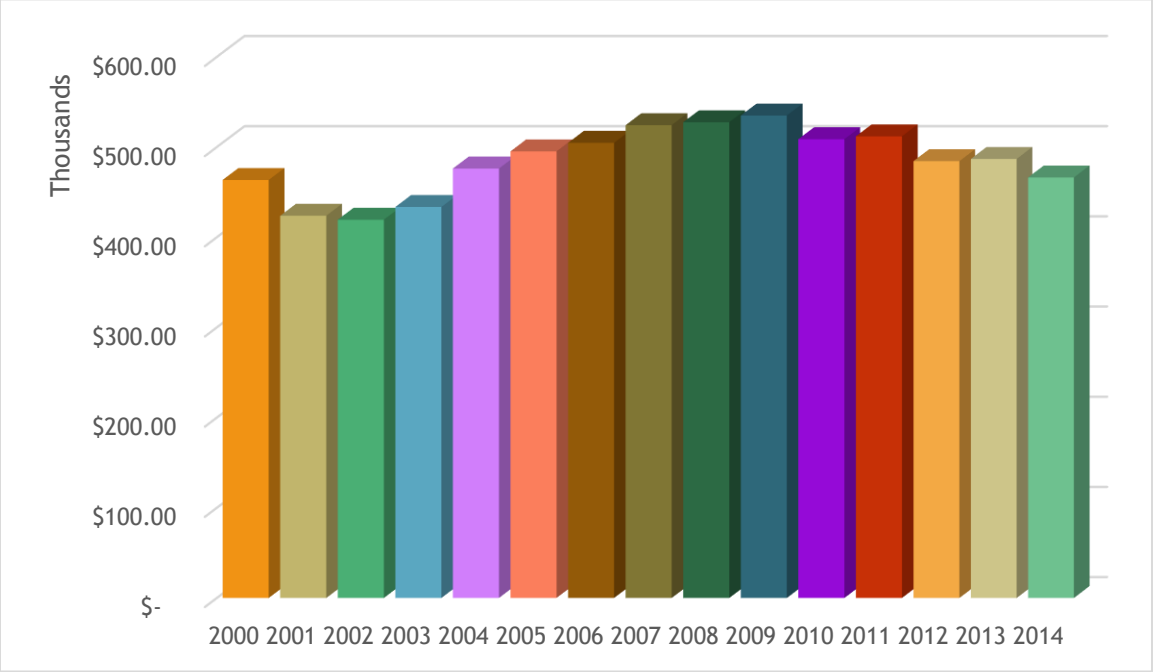


Figure 13 Alcoholic Beverage Excise Tax Collection History

Occupation Tax: This tax, commonly referred to by citizens as a business license, is actually a tax on the registration of businesses in the unincorporated areas of Lowndes County. The amount of the tax is determined by profitability ratios and gross receipts and is valid from June 1 through May 31. This line is budgeted based on historical trends. Prior to 2009, this tax was budgeted for in the General Fund.

Franchise Tax: This tax is imposed on cable providers operating in the unincorporated areas of Lowndes County under a franchise agreement. Revenues are budgeted using historical data and any change in providers and was previously accounted for in the General Fund.

Revenue Sources and Assumptions

Taxes:

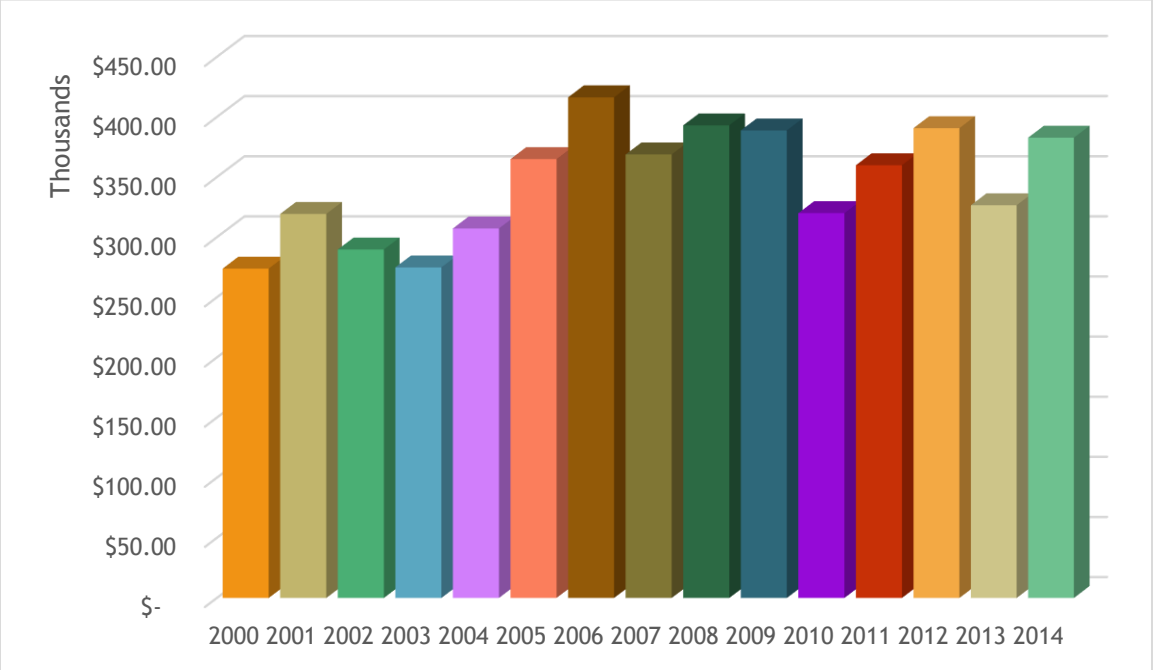


Figure 14 Occupation Tax Collection History

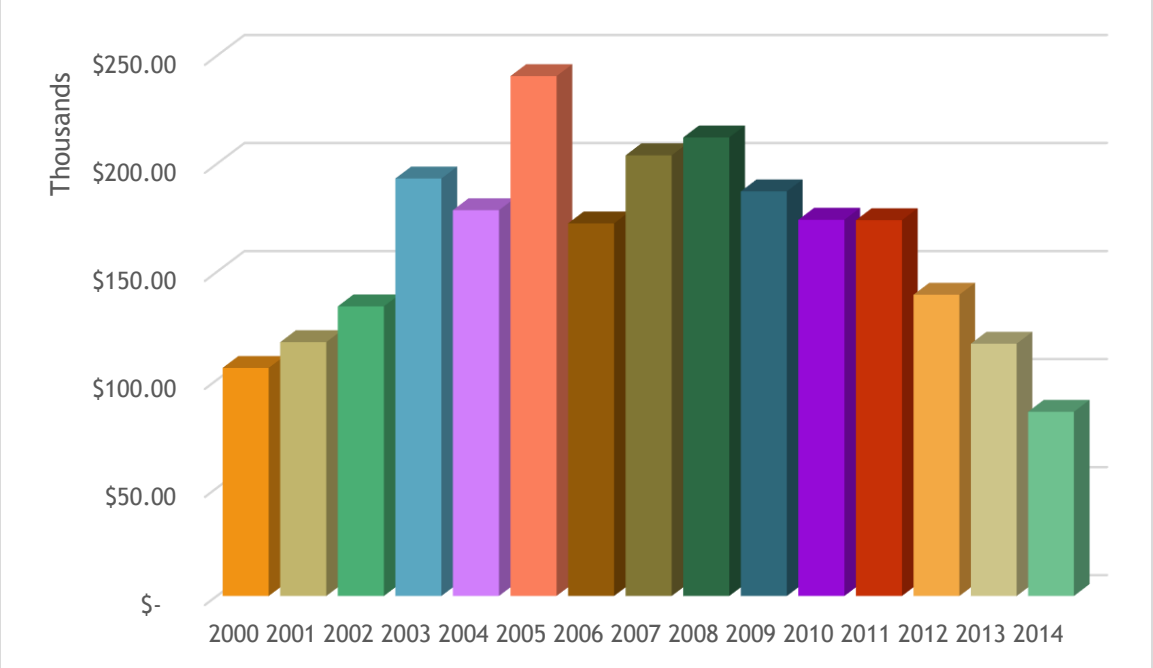


Figure 15 Franchise Tax Collection History

Revenue Sources and Assumptions

Taxes:

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 is based on historical trends and the tax is used to fund fire protection. Prior to 2009, it was accounted for in the General Fund.

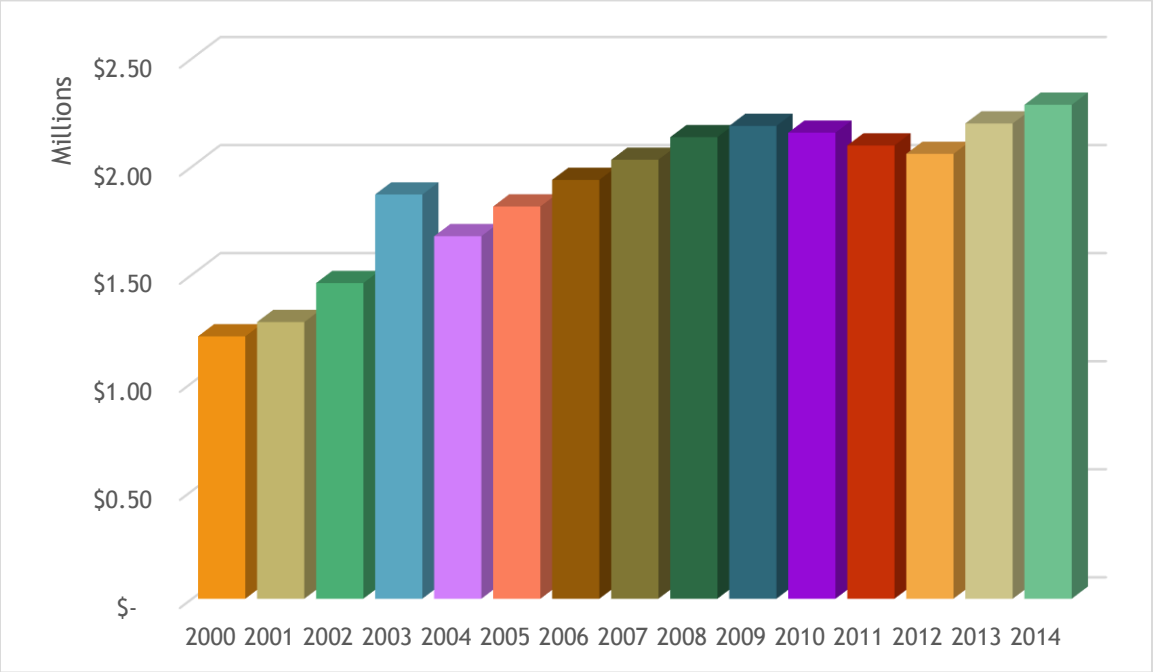


Figure 16 Insurance Premium Tax Collection History

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 prior to 2008 when the City of Valdosta began collecting within the city limits. The City of Hahira began collections in 2009.

Licenses and Permits:

Alcoholic Beverage: Lowndes County requires that businesses engaging in the sale of alcoholic beverages in unincorporated Lowndes County to purchase a license to do so annually. The budget for this line item is based on current active licenses and the fee structure in effect. Prior to 2009, this item was accounted for in the General Fund.

Revenue Sources and Assumptions

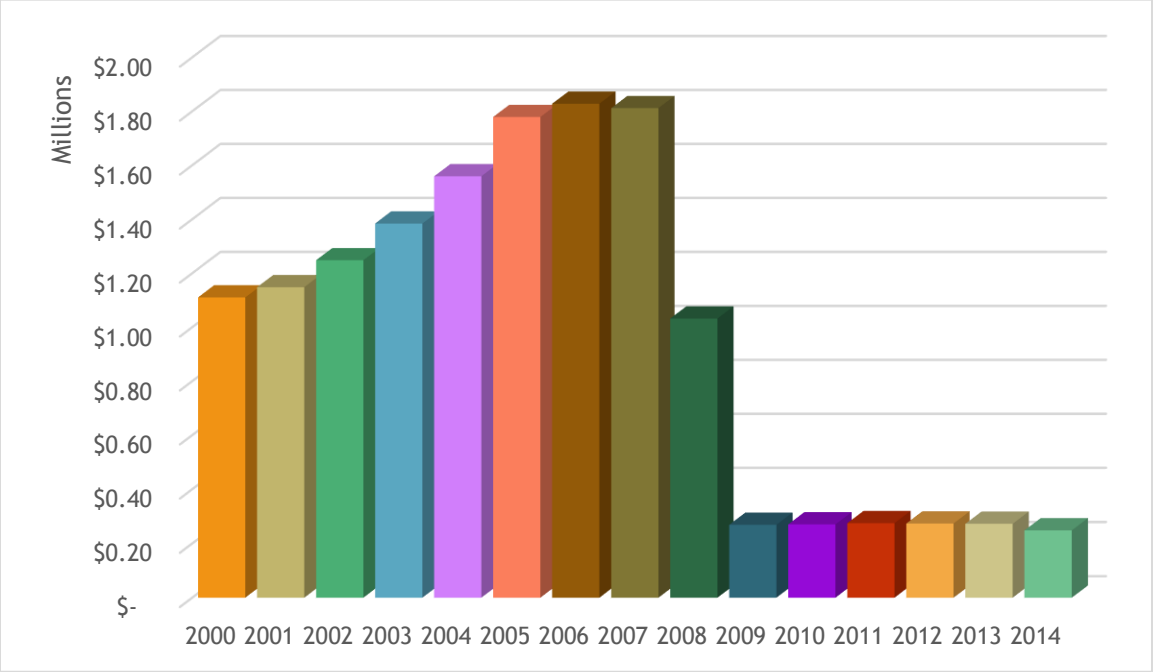


Figure 17 Accommodation Excise Tax Collection History

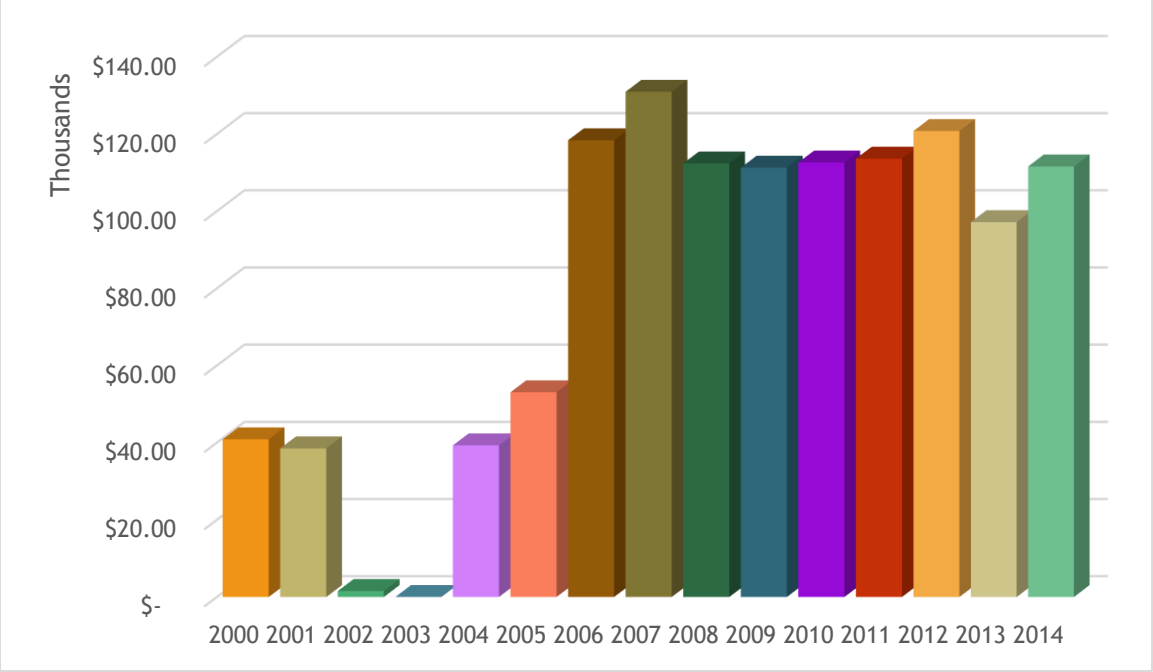


Figure 18 Alcoholic Beverage License Collection History

*Note – During 2002 and 2003, the license fees were included in the occupation taxes.

Revenue Sources and Assumptions

Intergovernmental:

Other Government - ADR: Per an agreement with the Superior Court, Lowndes County processes the payroll for Alternative Dispute Resolution (ADR). This line item represents the repayment of all personnel costs to Lowndes County.

Public Safety Radio System: The Public Safety Radio System is the County's 800 MHz radio communications for emergency and related support agencies and services. Several municipalities and other agencies are also a part of the system. Users pay a share of the recurring costs annually depending on the type and number of units they utilize and the budgeted costs for the year.

Victim/Witness: The Victim/Witness funds serves victims of crime using add-on fines from the courts to fund those services. This represents the amounts received from the other municipalities for their portion of Victim/Witness fees.

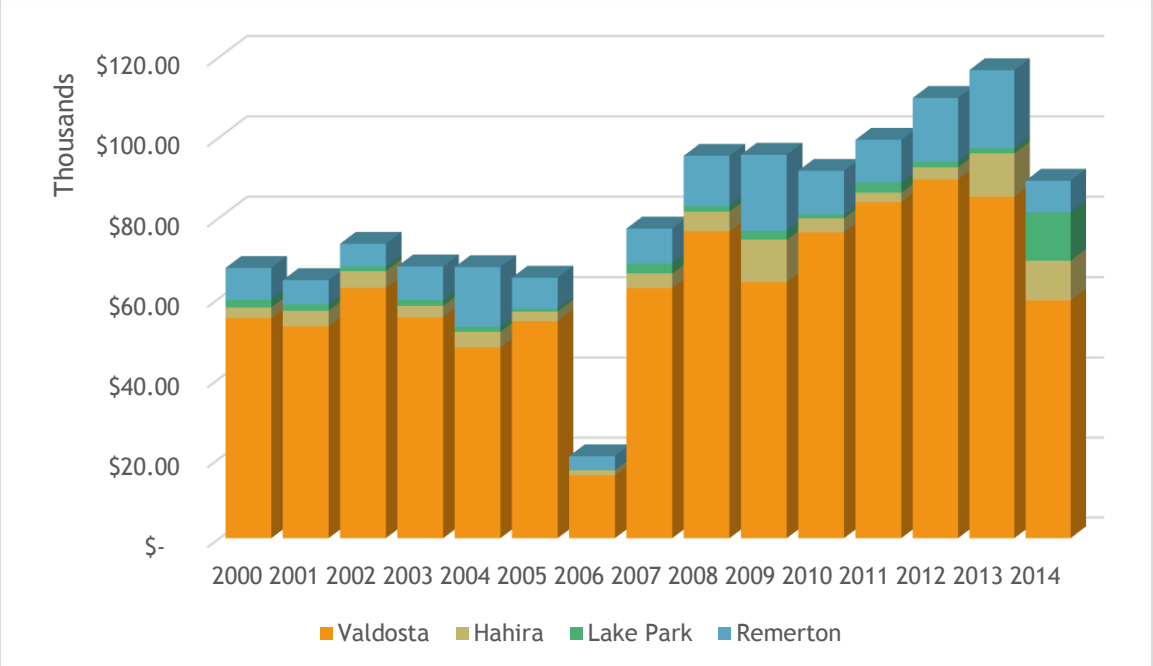


Figure 19 Victim/Witness Collection History from Municipalities

Revenue Sources and Assumptions

Charges for Service:

Prisoner Housing: The Lowndes County jail houses inmates from Lowndes County as well as surrounding areas. Each government contracts with the Sheriff for the rate for prisoner housing. Budgets are based on historical data using population estimates and current rates. In recent years, other governments have been able to turn prisoners over the County more rapidly, reducing their costs as well as the County's collections.

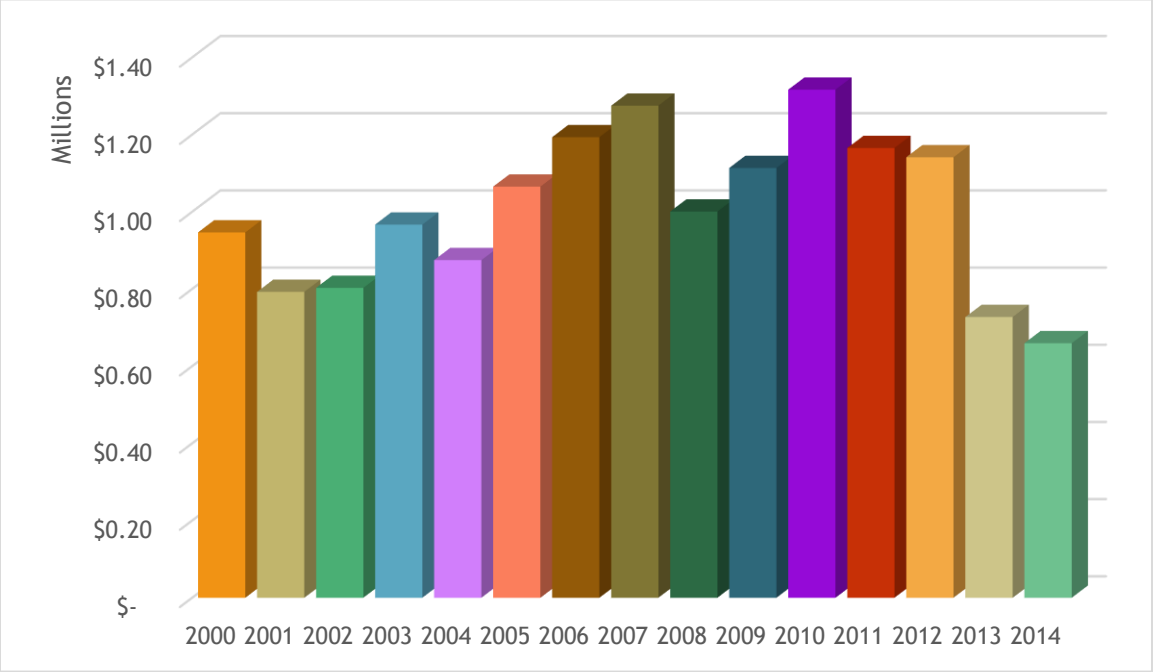


Figure 20 Prisoner Housing Collection History

Board of Elections: The Board of Elections primarily collects fees for reimbursement of election costs from municipalities or from qualifying fees. This will vary from year to year depending on what elections are scheduled and whether they are reimbursable or not.

Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charge fees for the various filings in their offices. Each line item is budgets based on historical trends. Of note, the Probate Court traditionally ran all of its court business through the General Fund rather than having its own bank account as most courts do. In 2014, the Probate Court elected to create their own accounts and submit the amount due to the County monthly.

Revenue Sources and Assumptions

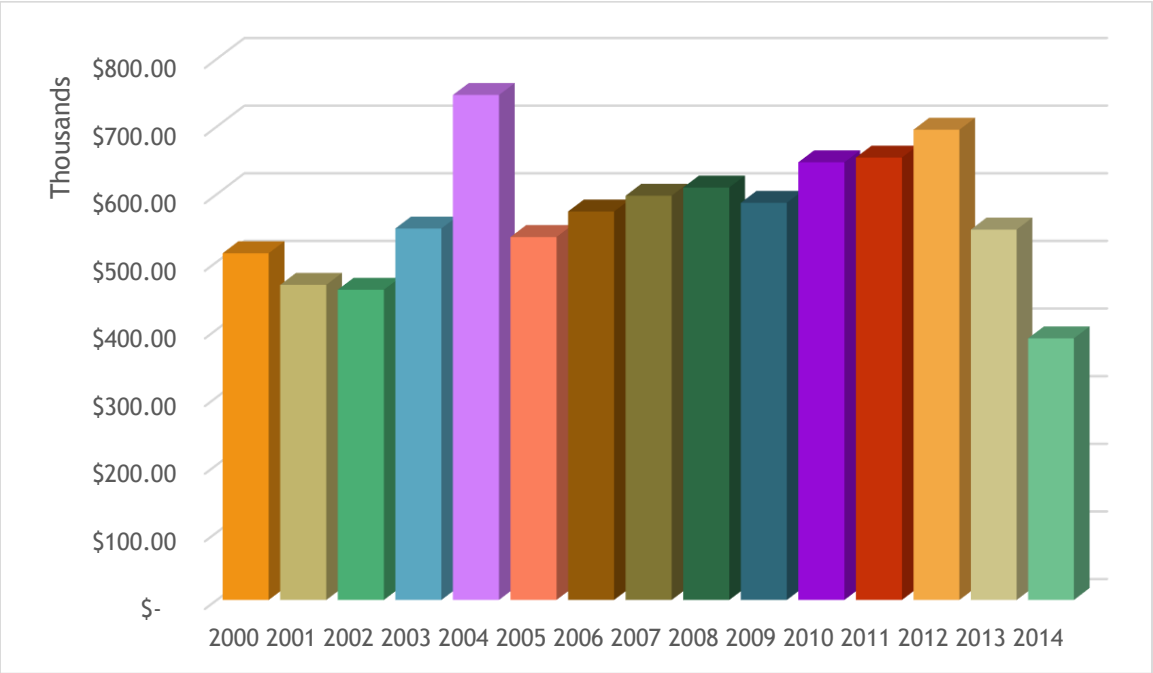


Figure 21 Clerk of Court Collection History

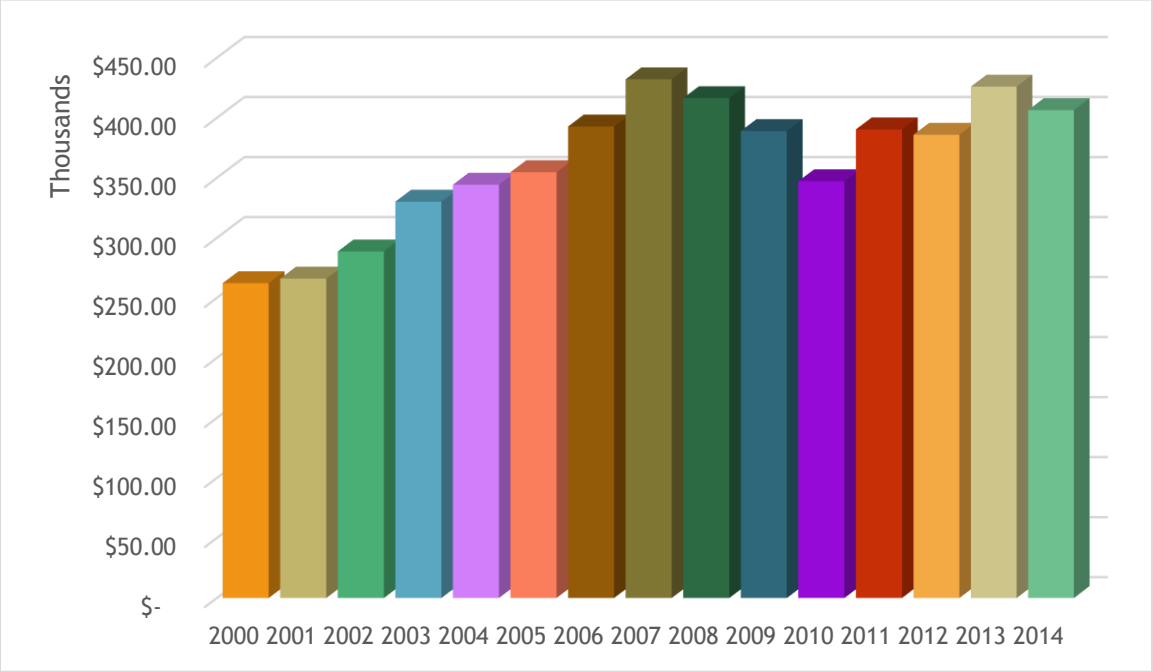


Figure 22 Magistrate Court Collection History

Revenue Sources and Assumptions

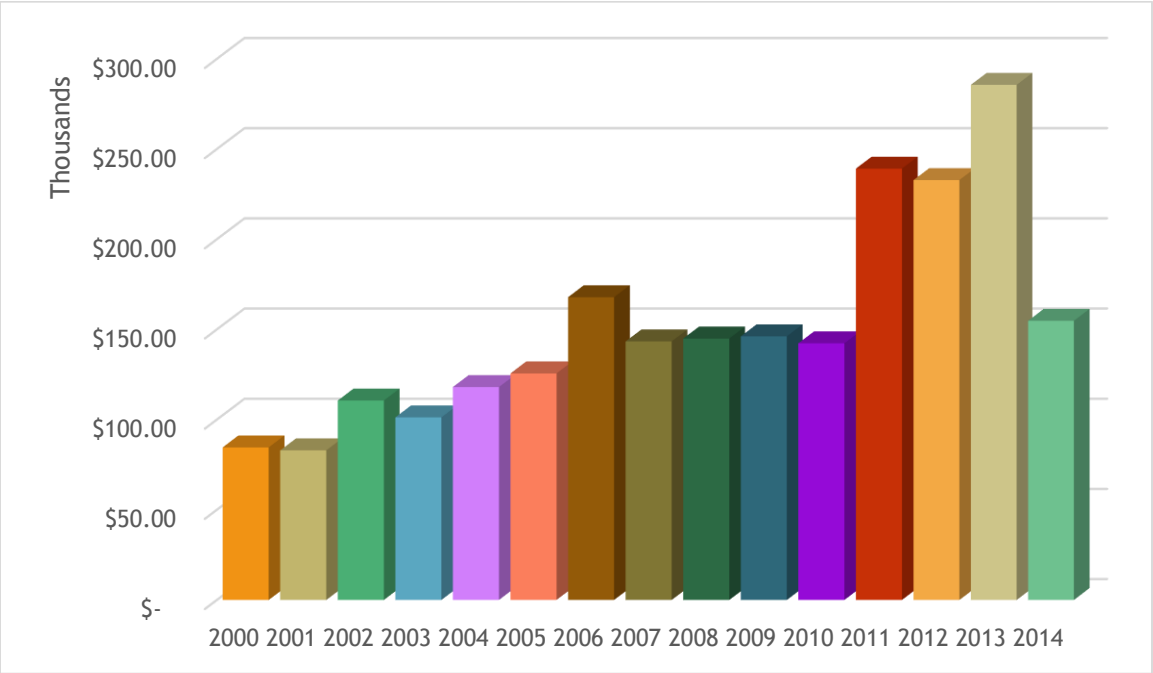


Figure 23 Probate Court Collection History

Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs of treatment and care of animals housed in the shelter. In budgeting for this line, historical trends, current populations and changes in rates are considered. At the end of fiscal year 2014, the local veterinarians announced an increase in the cost of services which resulted in an increase in the animal shelter fees beginning June 1, 2014.

LCSO – Jail Inmate Fees, Bond Fees, Investigations, Sheriff Fees, Credit Card Fees, Fingerprint Fees, Vehicle Usage Fees and Other: The Lowndes County Sheriff's Office charges a number of fees for various services and remits them to the County monthly. Fees from the Sheriff's Office are budgeted based on historical trends.

Culvert Fees: Lowndes County Public Works installs culverts for citizens in the unincorporated areas of the County at cost. Fees were adjusted significantly a few years ago to cover the cost; however, installations have declined in recent years with the additional cost and the slowdown in housing.

Revenue Sources and Assumptions

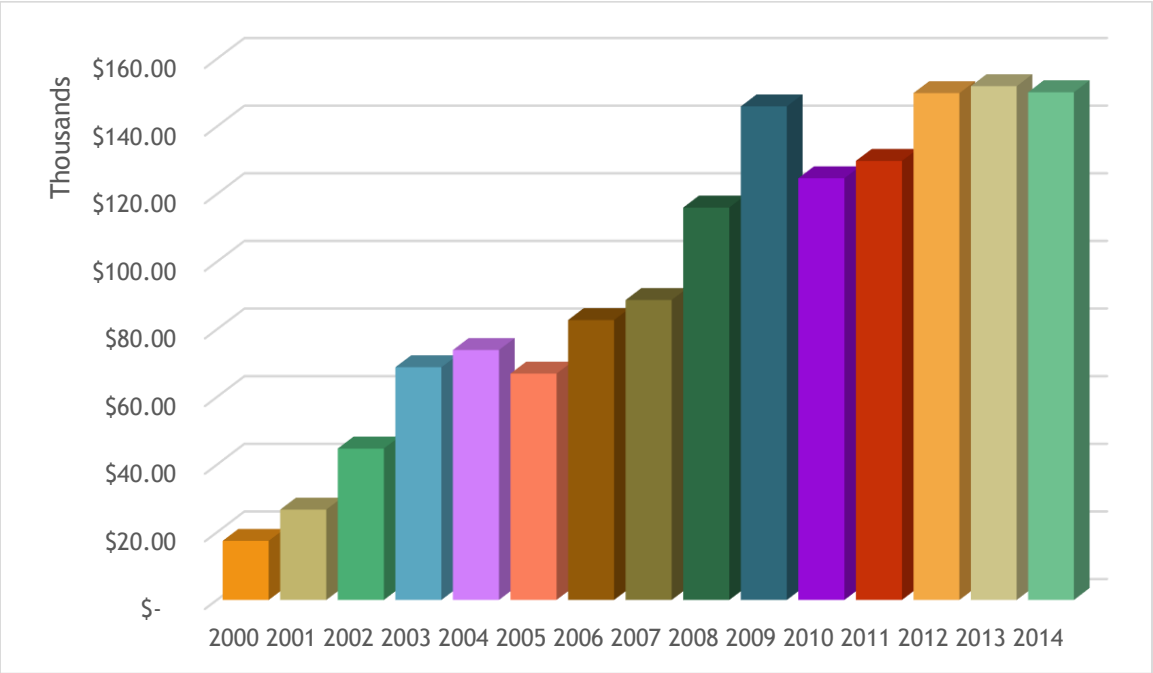


Figure 24 Animal Shelter Fee Collection History

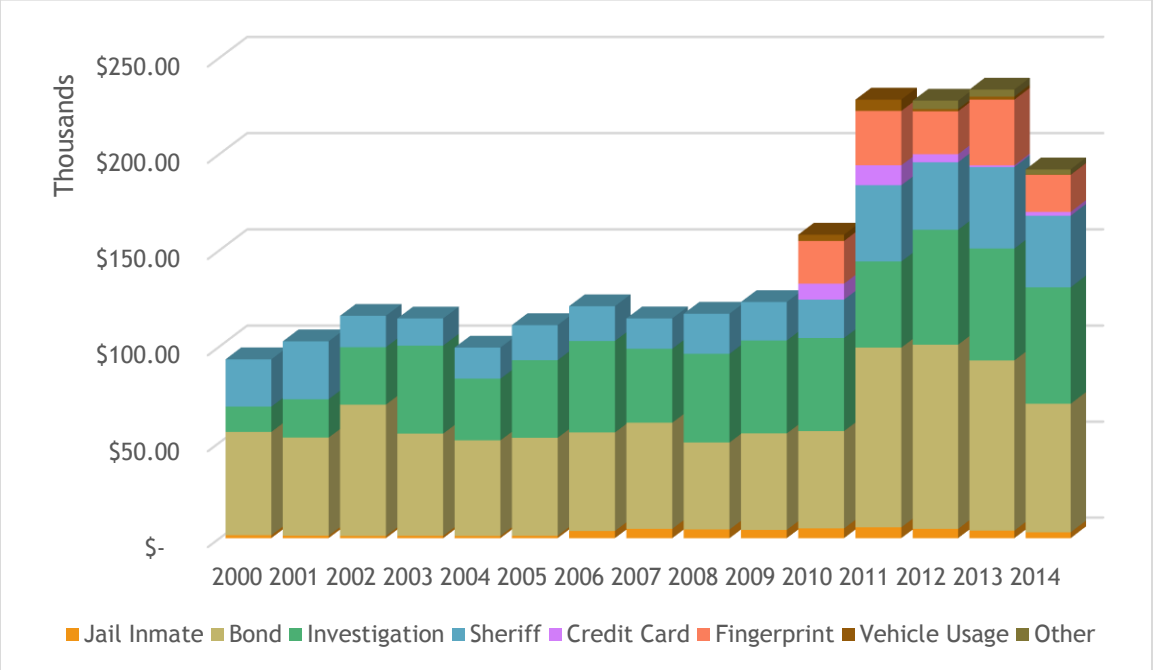


Figure 25 Sheriff's Fees Collection History

Revenue Sources and Assumptions

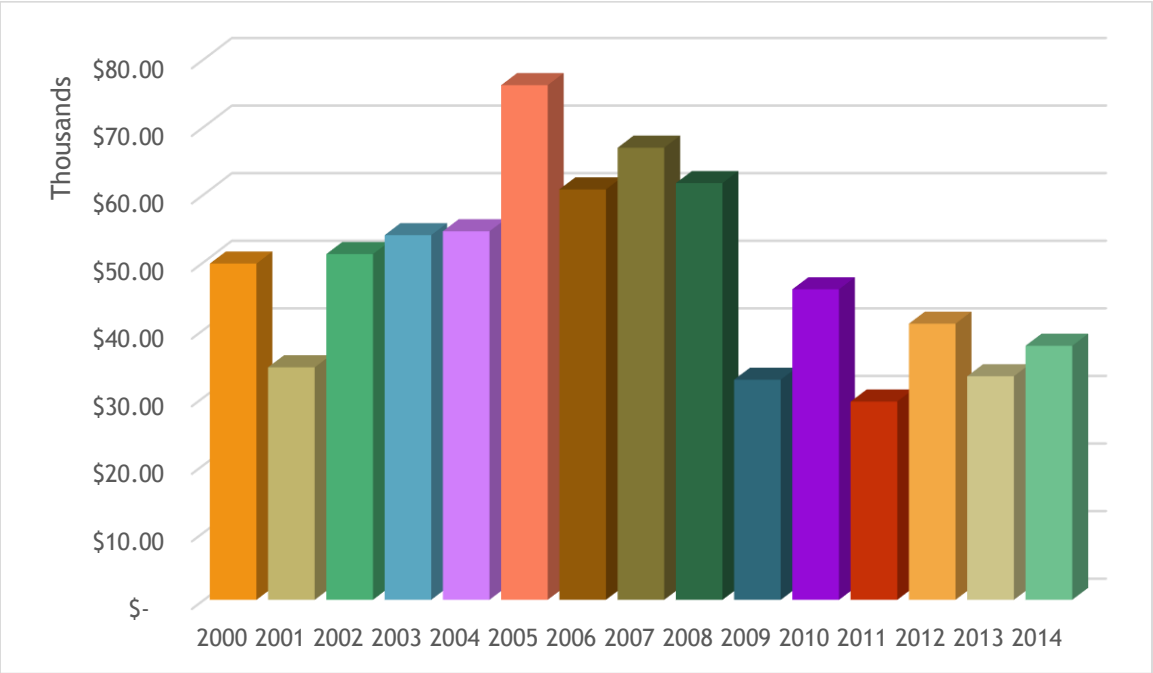


Figure 26 Culvert Installation Fee Collection History

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

911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services provided in Lowndes County. The current surcharge is $1.50 per line. The 911 Center is a county wide service so all surcharges are remitted by the providers to Lowndes County. In recent years there has been a slight decline in landlines, due in part to a trend of eliminating home telephone services in favor of cellular service and the use of voice over IP systems.

Zoning Fees: The Lowndes County Unified Land Development Code (ULDC) defines land use in the unincorporated areas. From time to time, property owners may request changes in that use. The first meet with the Technical Review Committee (TRC) before their case is presented to the Greater Lowndes Planning Commission (GLPC) and finally the Board of Commissioners. Prior to 2007, Zoning was a joint service of the City of Valdosta and Lowndes County and was accounted for in an enterprise fund at the City.

Revenue Sources and Assumptions

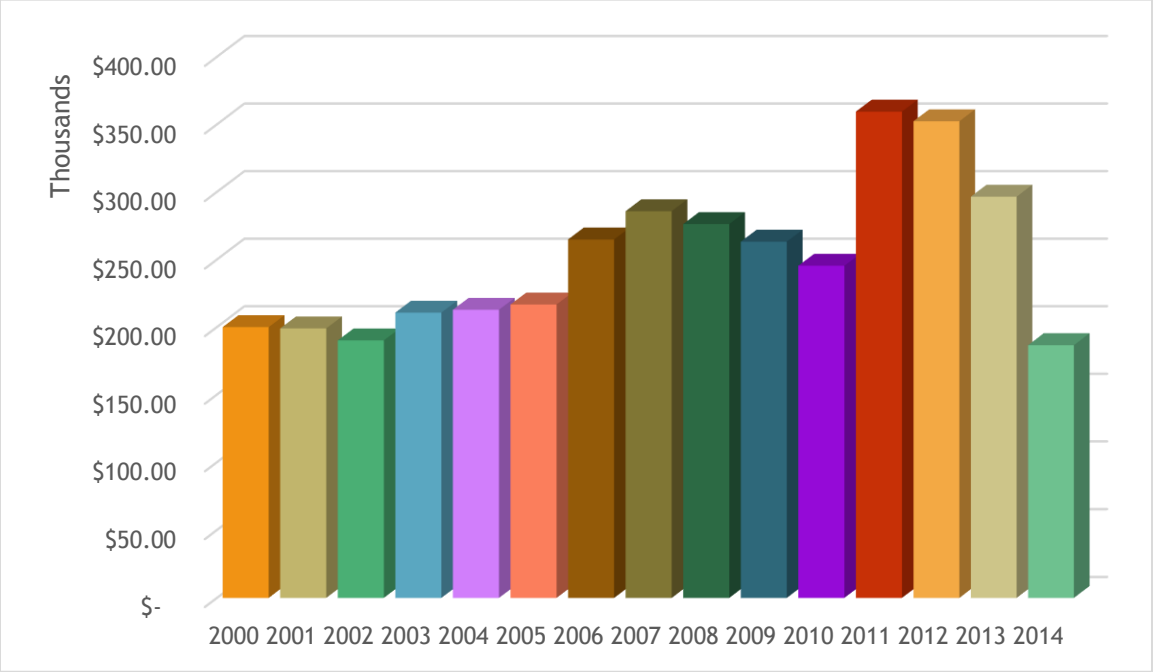


Figure 27 Commissary Fees Collection History

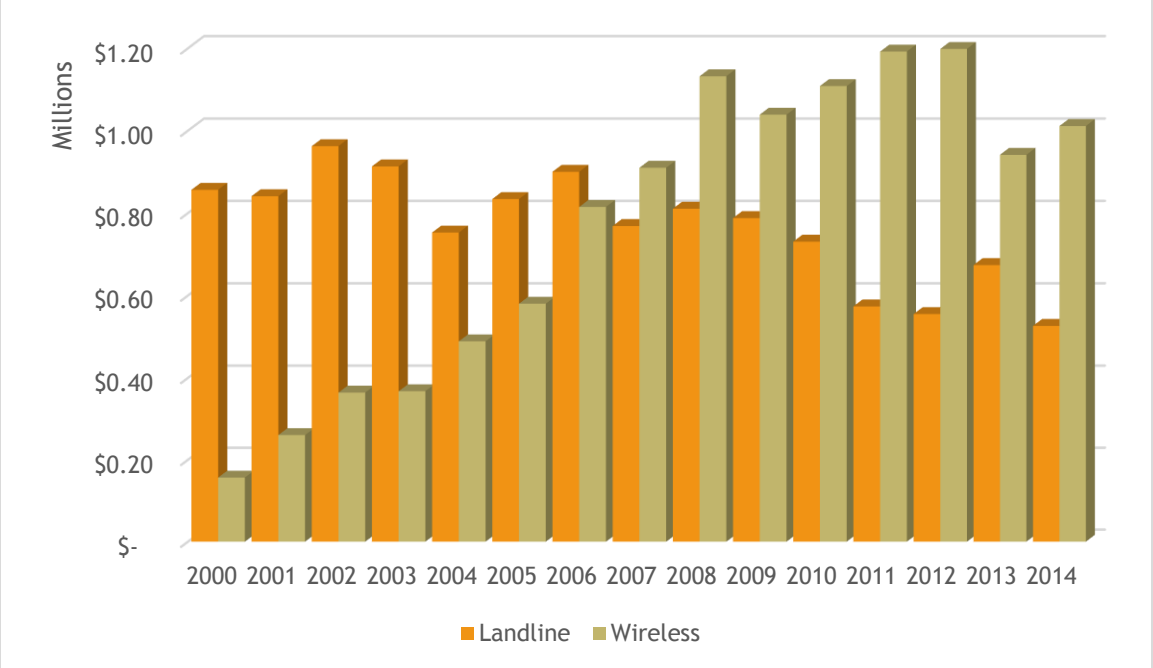


Figure 28 911 Surcharge Collection History

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Revenue Sources and Assumptions

Charges for Service:

Water & Sewer Usage 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 rate increase built into its rate structure. The rate structure and anticipated customer based and usage determine the annual budget.

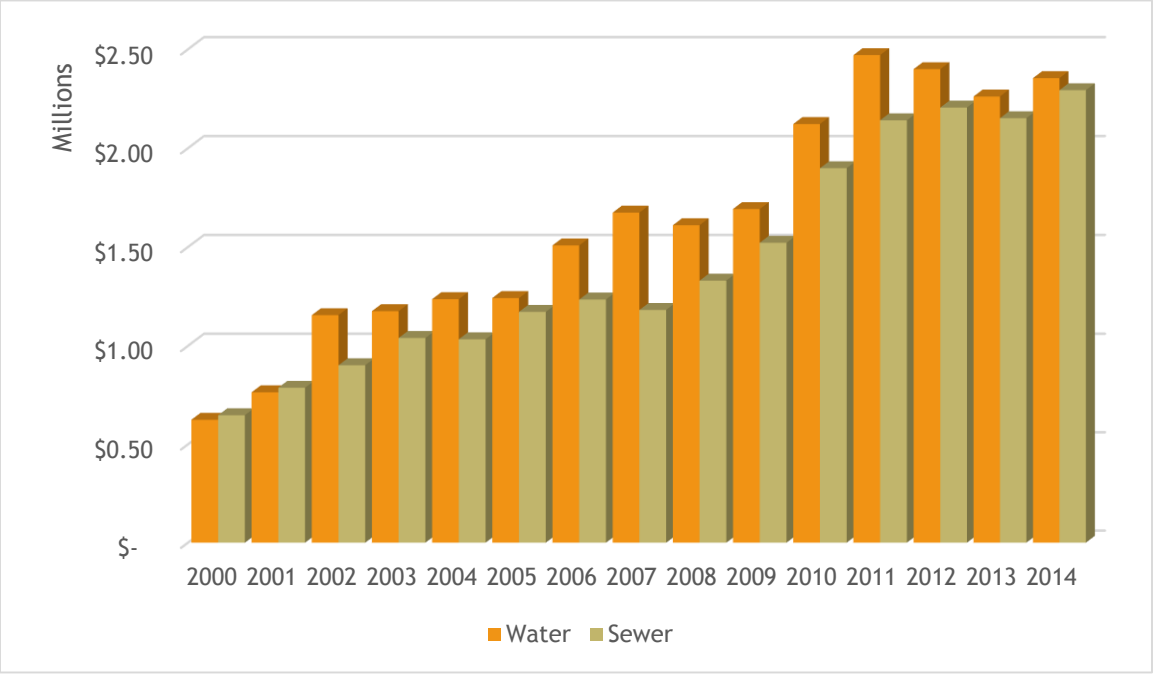


Figure 29 Water and Sewer Collection History

Motor Service Fees: 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

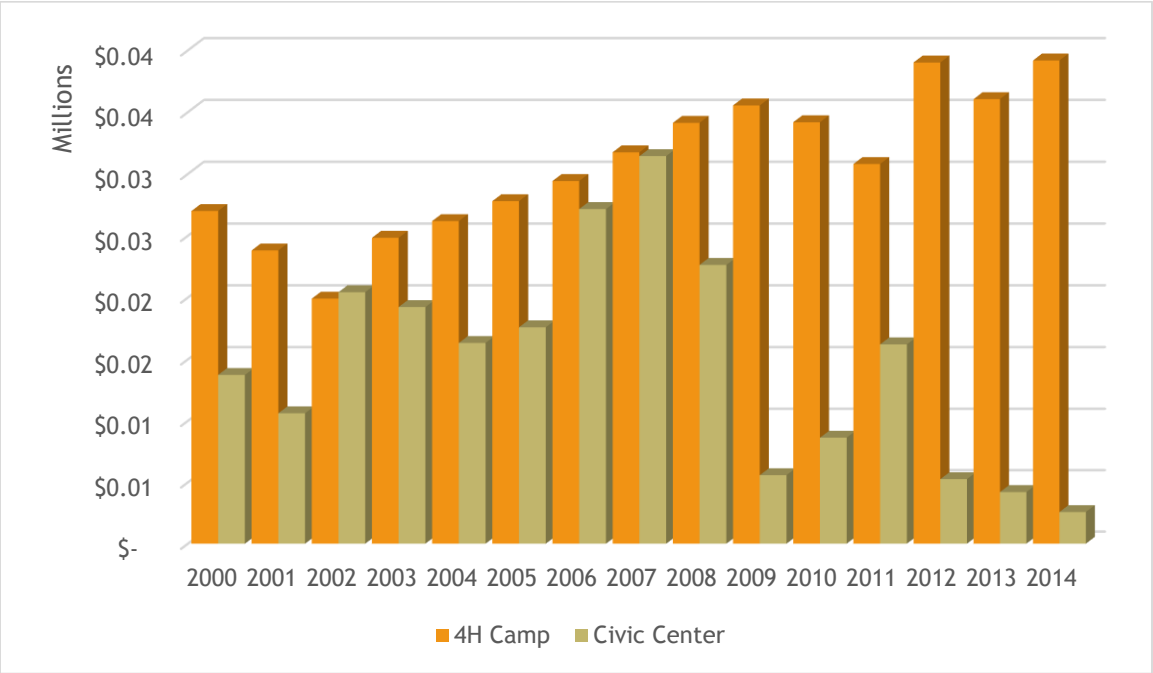


Figure 30 Rental Fee History for Recreational Facilities

Resource Officer: The Lowndes County Sheriff's Office contracts with the Lowndes County Board of Education for the provision of Resource Officers in the schools. There is an annual contract for this service for budgeting purposes.

Fines and Forfeitures:

Fines and Forfeitures: Lowndes County receives monies from fines from the various courts. Although a majority of these fines are recognized in the General Fund, additional add-on fines are allocated to Drug Abuse Treatment, Jail Operations and Victim/Witness. 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.

Miscellaneous:

Surplus Sales: From time to time, Lowndes County may have assets to declare surplus and sell. Budgeting for this line depends on the current fleet and condition. The County utilizes an online auction site, much like eBay, for most items. With the reduction in capital purchases in recent years, there has been a decline in the sale of items.

Revenue Sources and Assumptions

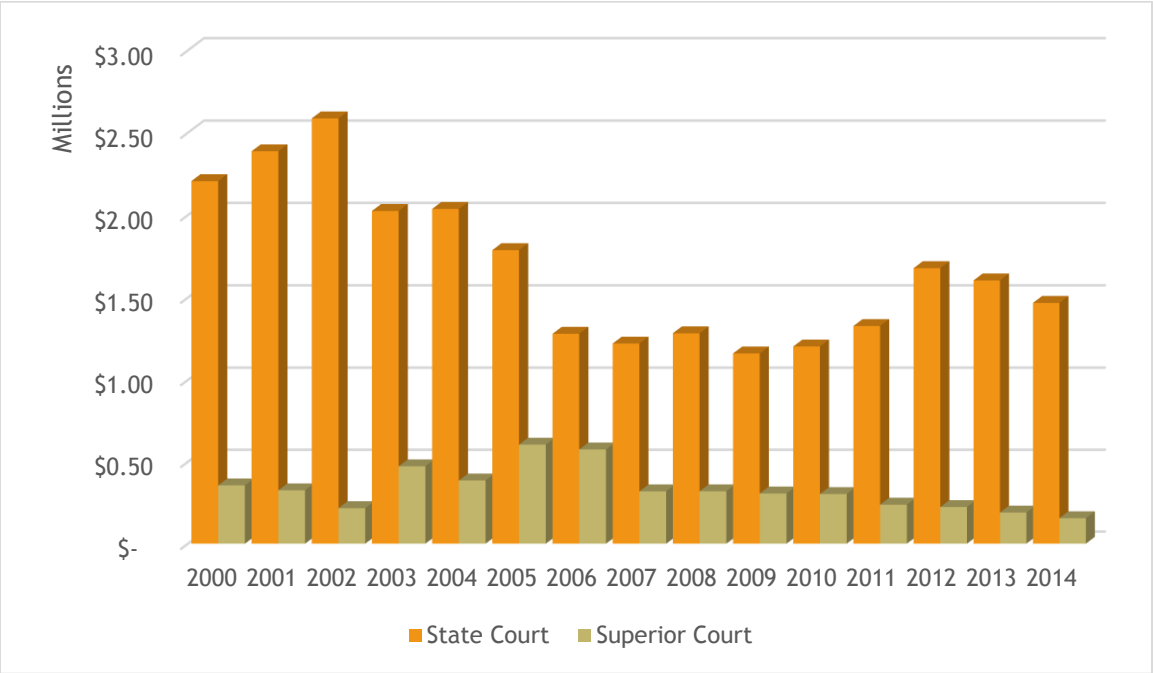


Figure 31 General Fund Fine Collection History

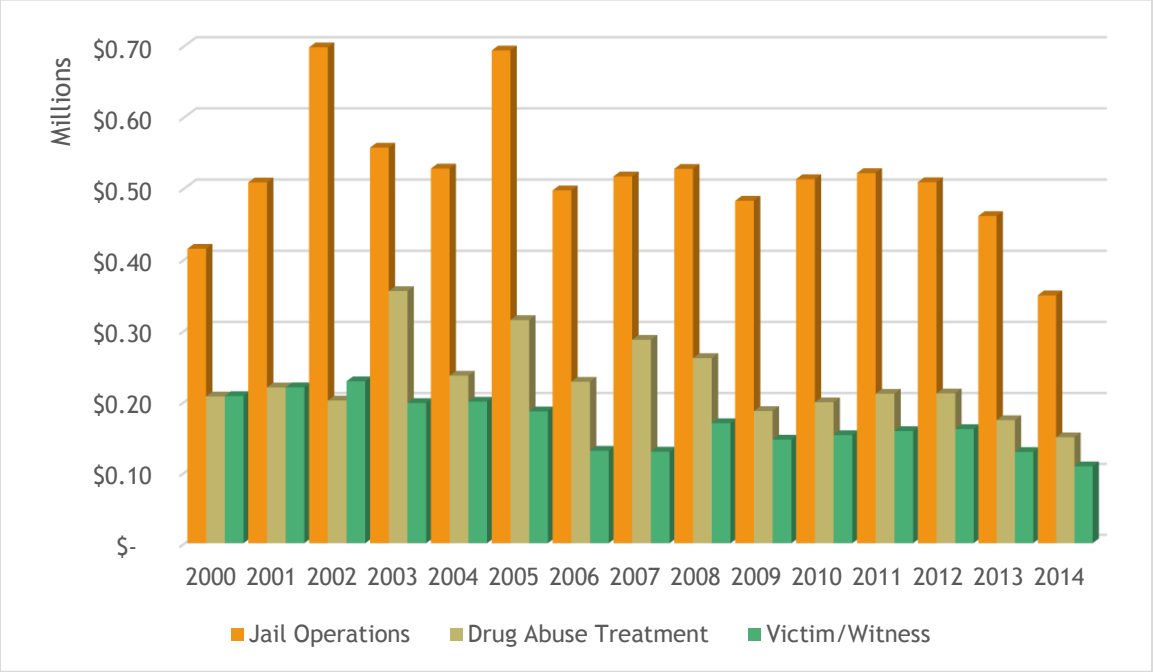
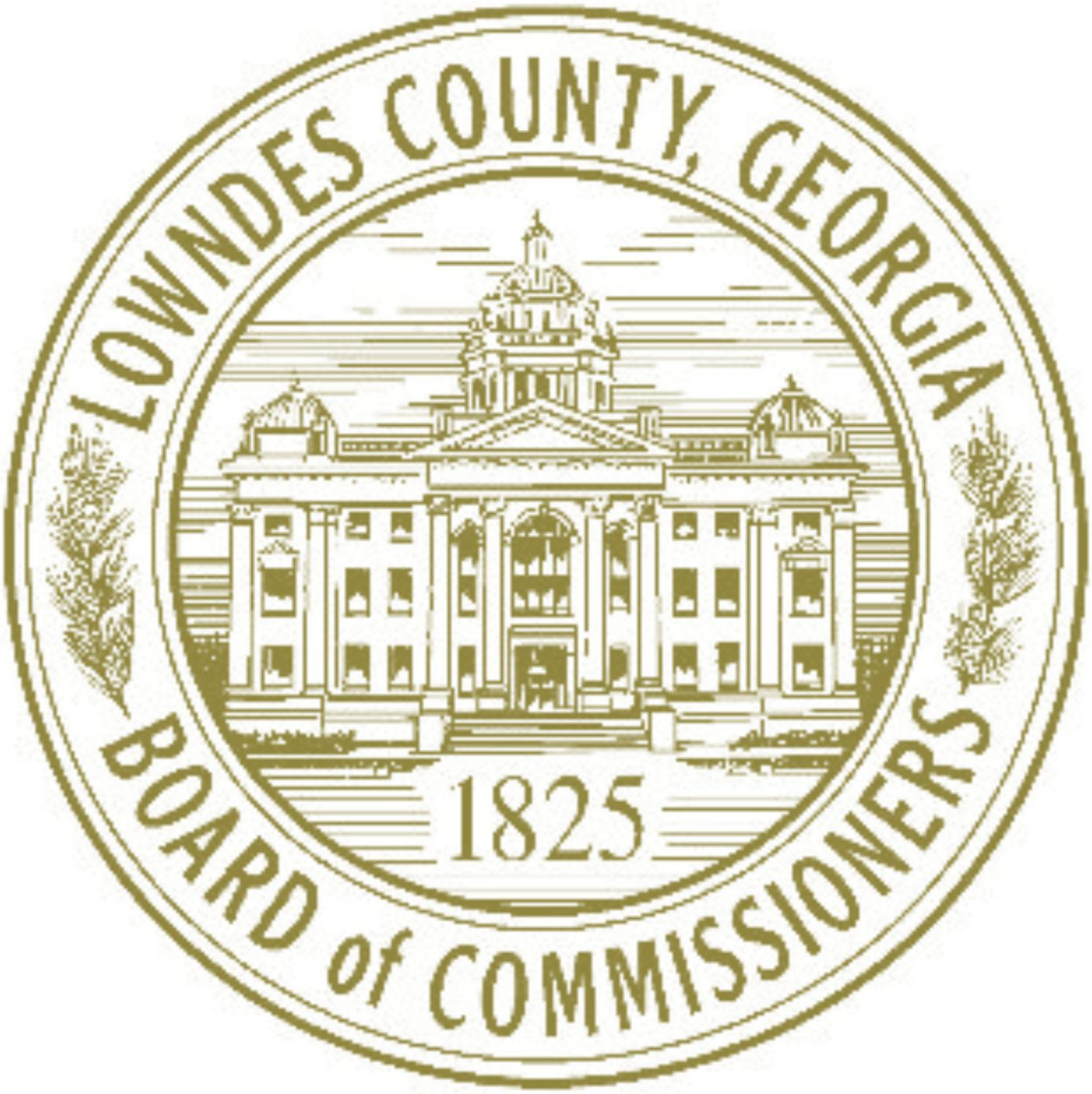


Figure 32 Other Fund Fine Collection History


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
General Fund				
General Government	10,803,699	10,455,256	10,848,440	8,528,516
Judicial	4,992,832	5,203,030	5,065,705	4,566,435
Public Safety	19,389,142	19,124,055	17,742,303	16,059,402
Public Works	4,217,488	4,496,317	4,351,981	3,697,234
Health & Welfare	696,716	679,923	670,517	606,133
Culture & Recreation	4,518,597	4,577,105	4,502,500	960,728
Housing & Development	2,906,221	2,910,800	3,045,000	37,673
Transfers Out	1,287,771	879,027	829,879	618,304
Total General Fund	48,812,466	48,325,513	47,056,325	35,074,425
Commissary				
Public Safety	671,785	656,284	624,924	547,892
Total Commissary	671,785	656,284	624,924	547,892
Drug Seizures				
Public Safety	642,902	643,202	1,000,000	-
Total Drug Seizures	642,902	643,202	1,000,000	-
Accommodation Excise Tax				
Housings & Development	398,704	398,282	393,237	342,731
Total Accommodation Excise Tax	398,704	398,282	393,237	342,731
Intergovernmental Grants				
General Government	-	-	450,000	-
Judicial	204,886	156,834	94,057	249,999
Public Safety	548,383	137,451	-	90,473
Public Works	1,398,557	1,248,467	-	148,237
Health & Welfare	12,000	-	-	-
Total Intergovernmental Grants	2,163,826	1,542,752	544,057	488,709
Jail Operations				
Public Safety	512,906	460,066	660,193	505,482
Total Jail Operations	512,906	460,066	660,193	505,482
Drug Abuse Treatment				
Health & Welfare	185,000	180,000	180,000	165,000
Total Drug Abuse Treatment	185,000	180,000	180,000	165,000
Total Drug Abuse Treatment	456,186	173,485	189,000	111,784
Emergency Communications				
Public Safety	2,885,146	2,836,165	2,916,140	2,539,080
Transfers Out	155,622	160,000	160,000	120,000
Total Emergency Communications	3,040,768	2,996,165	3,076,140	2,659,080

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Expenditures by Fund and Function

	FY 2015 Request	FY 2015 Budget	Percent Change
General Fund			
General Government	13,420,932	11,962,448	10.27%
Judicial	5,868,920	5,490,667	8.39%
Public Safety	22,725,661	19,341,202	9.01%
Public Works	5,096,655	4,859,539	11.66%
Health & Welfare	772,458	767,784	14.51%
Culture & Recreation	4,702,500	4,742,500	5.33%
Housing & Development	2,952,000	3,002,000	(1.41)%
Transfers Out	975,600	845,041	1.83%
Total General Fund	56,514,726	51,011,181	8.40%
Commissary			
Public Safety	631,097	569,446	(8.88)%
Total Commissary	631,097	569,446	(8.88)%
Drug Seizures			
Public Safety	1,000,000	1,000,000	0.00%
Total Drug Seizures	1,000,000	1,000,000	0.00%
Accommodation Excise Tax			
Housing & Development	403,460	398,660	1.38%
Total Accommodation Excise Tax	403,460	398,660	1.38%
Intergovernmental Grants			
General Government	450,000	412,974	(8.23)%
Judicial	94,060	131,086	39.37%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Total Intergovernmental Grants	544,060	544,060	0.00%
Jail Operations			
Public Safety	686,675	409,201	(38.02)%
Total Jail Operations	686,675	409,201	(38.02)%
Drug Abuse Treatment			
Health & Welfare	180,000	160,000	(11.11)%
Total Drug Abuse Treatment	180,000	160,000	(11.11)%
Total Drug Abuse Treatment	189,000	160,000	(15.34)%
Emergency Communications			
Public Safety	3,262,505	3,053,146	4.70%
Transfers Out	160,000	160,000	0.00%
Total Emergency Communications	3,422,505	3,213,146	4.45%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Victim/Witness				
Judicial	238,162	233,301	243,227	208,943
Total Victim/Witness	238,162	233,301	243,227	208,943
Special Services				
General Government	281,014	525,178	474,921	65,820
Public Safety	1,999,793	1,841,504	1,837,906	1,622,423
Public Works	114,439	112,267	104,891	88,414
Housing & Development	577,018	603,543	605,319	535,933
Transfers Out	435,669	345,000	443,237	290,369
Total Special Services	3,407,933	3,427,492	3,466,274	2,602,959
Law Library				
Judicial	70,519	71,062	100,000	-
Total Law Library	70,519	71,062	100,000	-
CDBG CHIP Grant				
Health & Welfare	52,410	-	-	-
Total CDBG CHIP Grant	52,410	-	-	-
SPLOST IV				
Public Works	3,899	7,186	-	-
Total SPLOST IV	3,899	7,186	-	-
SPLOST V				
Public Works	1,795,726	910,994	1,800,000	484,663
Transfers Out	137,810	-	-	-
Total SPLOST V	1,933,536	910,994	1,800,000	484,663
Judicial/Admin & Jail Const.				
Public Works	711,621	269,370	800,000	392,341
Total Judicial/Admin & Jail Const.	711,621	269,370	800,000	392,341
SPLOST VI				
Public Works	18,056,232	17,680,784	13,350,000	9,053,935
Total SPLOST VI	18,056,232	17,680,784	13,350,000	9,053,935
Public Roads (LMIG)				
Public Works	-	76,738	-	416,199
Total Public Roads (LMIG)	-	76,738	-	416,199
CDBG The Haven Construction				
Health & Welfare	-	495,000	-	-
Total CDBG The Haven Construction	-	495,000	-	-

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Expenditures by Fund and Function

	FY 2015 Request	FY 2015 Budget	Percent Change
Victim/Witness			
Judicial	230,780	225,688	(7.21)%
Total Victim/Witness	230,780	225,688	(7.21)%
Special Services			
General Government	570,836	370,836	(21.92)%
Public Safety	2,209,770	1,978,372	7.64%
Public Works	111,785	111,470	6.27%
Housing & Development	636,354	629,386	3.98%
Transfers Out	443,237	410,660	(7.35)%
Total Special Services	3,971,982	3,500,724	0.99%
Law Library			
Judicial	100,000	100,000	0.00%
Total Law Library	100,000	100,000	0.00%
CDBG CHIP Grant			
Health & Welfare	-	-	0.00%
Total CDBG CHIP Grant	-	-	0.00%
SPLOST IV			
Public Works	-	-	0.00%
Total SPLOST IV	-	-	0.00%
SPLOST V			
Public Works	1,800,000	1,800,000	0.00%
Transfers Out	-	-	0.00%
Total SPLOST V	1,800,000	1,800,000	0.00%
Judicial/Admin & Jail Const.			
Public Works	800,000	800,000	0.00%
Total Judicial/Admin & Jail Const.	800,000	800,000	0.00%
SPLOST VI			
Public Works	13,350,000	13,350,000	0.00%
Total SPLOST VI	13,350,000	13,350,000	0.00%
Public Roads (LMIG)			
Public Works	-	-	0.00%
Total Public Roads (LMIG)	-	-	0.00%
CDBG The Haven Construction			
Health & Welfare	-	-	0.00%
Total CDBG The Haven Construction	-	-	0.00%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
SPLOST VII				
Public Works	-	-	-	2,100,709
Total SPLOST VII	-	-	-	2,100,709
Water & Sewer				
Public Works	3,953,614	4,302,866	4,142,858	2,345,806
Transfers Out	263,206	265,000	350,000	262,500
Non-operating	442,648	479,106	495,000	120,806
Total Water & Sewer	4,659,468	5,046,972	4,987,858	2,729,112
Landfill				
Public Works	43,772	46,210	111,500	98,138
Transfers Out	1,045,041	428,523	104,000	78,000
Total Landfill	1,088,813	474,733	215,500	176,138
Tax Lighting Districts				
Public Works	283,847	290,639	296,040	241,610
Total Tax Lighting Districts	283,847	290,639	296,040	241,610
Sanitation				
Public Works	951,209	660,738	-	-
Transfers Out	62,470	65,000	-	-
Total Sanitation	1,013,679	725,738	-	-
Equipment Maintenance				
Public Works	451,243	493,740	486,982	394,463
Total Equipment Maintenance	451,243	493,740	486,982	394,463
Health Insurance				
General Government	3,980,144	5,429,756	4,611,500	5,074,702
Total Health Insurance	3,980,144	5,429,756	4,611,500	5,074,702
Fleet Manager				
Public Works	3,658,420	3,517,950	2,905,000	-
Non-operating	7,182	3,405	2,900	2,217
Total Fleet Manager	3,665,602	3,521,355	2,907,900	2,217
Workers Compensation				
General Government	911,863	377	592,372	338,422
Total Workers Compensation	911,863	377	592,372	338,422

Expenditures by Fund and Function

	FY 2015 Request	FY 2015 Budget	Percent Change
SPLOST VII			
Public Works	21,000,000	21,000,000	100.00%
Total SPLOST VII	21,000,000	21,000,000	100.00%
Water & Sewer			
Public Works	5,004,045	3,857,707	(6.88)%
Transfers Out	350,000	377,000	7.71%
Non-operating	217,213	217,213	(56.12)%
Total Water & Sewer	5,571,258	4,451,920	(10.74)%
Landfill			
Public Works	119,756	129,716	16.34%
Transfers Out	104,000	104,000	0.00%
Total Landfill	223,756	233,716	8.45%
Tax Lighting Districts			
Public Works	300,630	300,590	1.54%
Total Tax Lighting Districts	300,630	300,590	1.54%
Sanitation			
Public Works	-	-	0.00%
Transfers Out	-	-	0.00%
Total Sanitation	-	-	0.00%
Equipment Maintenance			
Public Works	522,103	488,561	0.32%
Total Equipment Maintenance	522,103	488,561	0.32%
Health Insurance			
General Government	5,289,578	5,289,578	14.70%
Total Health Insurance	5,289,578	5,289,578	14.70%
Fleet Manager			
Public Works	3,466,046	3,432,062	18.14%
Non-operating	-	-	(100.00)%
Total Fleet Manager	3,466,046	3,432,062	18.03%
Workers Compensation			
General Government	606,828	506,828	(14.44)%
Total Workers Compensation	606,828	506,828	(14.44)%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
All Funds				
General Government	15,976,720	16,410,567	16,977,233	14,007,460
Judicial	5,506,399	5,664,227	5,502,989	5,025,377
Public Safety	26,650,057	25,698,727	24,781,466	21,364,752
Public Works	35,640,067	34,114,266	28,349,252	19,461,749
Health & Welfare	946,126	1,354,923	850,517	771,133
Culture & Recreation	4,518,597	4,577,105	4,502,500	960,728
Housing & Development	3,881,943	3,912,625	4,043,566	916,337
Transfers Out	3,387,589	2,142,550	1,887,116	1,369,173
Non-Operating	449,830	482,511	497,900	123,023
Total Expenditures	96,957,328	94,357,501	87,392,529	63,999,732

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Expenditures by Fund and Function

	FY 2015 Request	FY 2015 Budget	Percent Change
All Funds			
General Government	20,338,174	18,542,664	9.22%
Judicial	6,293,760	5,947,441	8.08%
Public Safety	30,515,708	26,351,367	6.33%
Public Works	51,571,020	50,129,645	76,83
Health & Welfare	952,458	927,784	9.08%
Culture & Recreation	4,702,500	4,742,500	5.33%
Housing & Development	3,991,814	4,030,046	(0.33)%
Transfers Out	2,032,837	1,896,701	0.51%
Non-operating	217,213	217,213	(56.37)%
Total Expenditures	120,615,484	112,785,361	29.03%

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Expenditure Charts

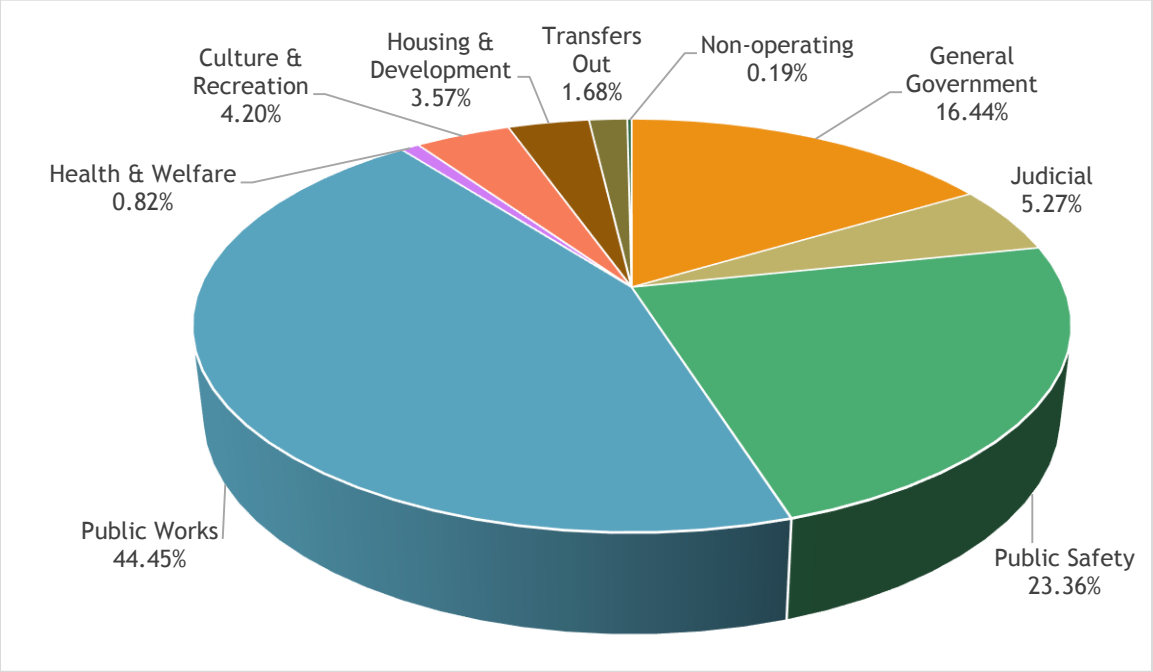


Figure 33 All Funds Expenditures by Function

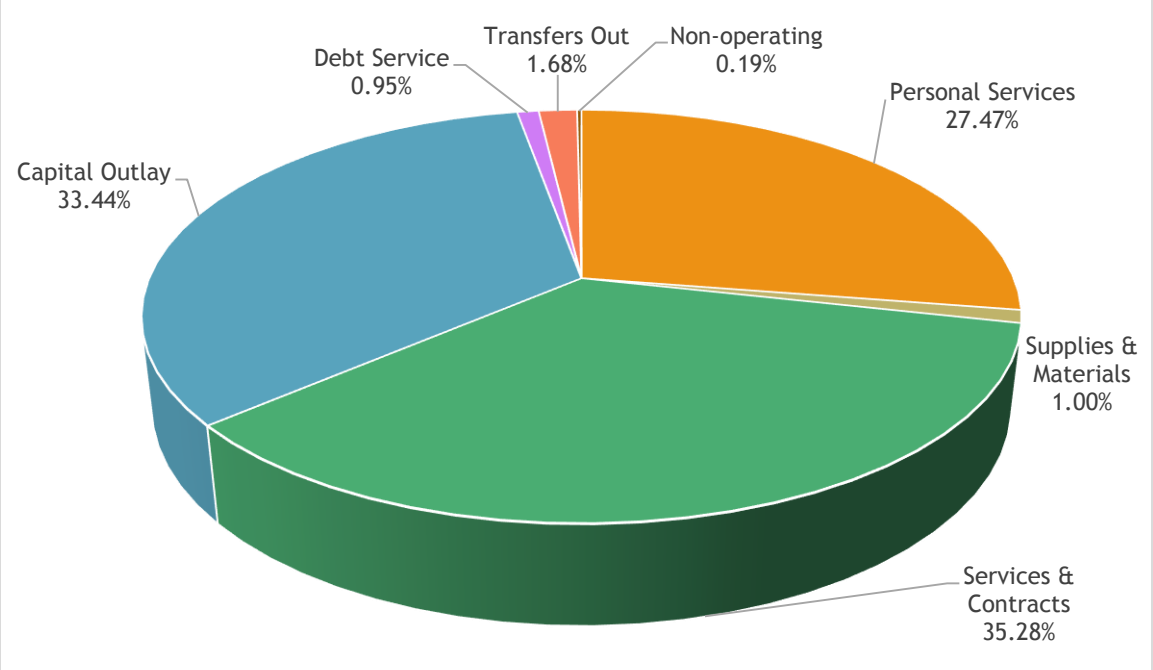


Figure 34 All Funds Expenditures by Type


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Fund Balance/Fund Equity History

	FY 2009	FY 2010	FY 2011	FY 2012
General Fund				
Reserved	4,340,473	2,817,628	2,000,000	1,500,000
Unreserved	15,911,136	16,220,720	16,471,580	15,929,608
Total General Fund	20,251,609	19,038,348	18,471,581	17,429,608
Keep Lowndes/Valdosta Beautiful				
Reserved	55,343	46,157	-	-
Unreserved	39,629	36,186	-	-
Total Keep Lowndes/Valdosta Beautiful	94,972	82,343	-	-
Commissary				
Reserved	69,536	257,239	379,334	459,070
Total Commissary	69,536	257,239	379,334	459,070
Drug Seizures				
Reserved	1,332,407	1,277,427	1,076,545	964,236
Total Drug Seizures	1,332,407	1,277,427	1,076,545	964,236
Accommodation Excise Tax				
Reserved	-	-	7,080	24,727
Total Accommodation Excise Tax	-	-	7,080	24,727
Jail Operations				
Reserved	33	21,515	19,885	45,243
Total Jail Operations	33	21,515	19,885	45,243
Drug Abuse Treatment				
Reserved	-	-	-	2,485
Unreserved	(420,945)	(476,059)	(268,701)	-
Total Drug Abuse Treatment	(420,945)	(476,059)	(268,701)	2,485
Emergency Communications				
Reserved	-	-	-	10,033
Unreserved	(130,248)	(402,406)	(284,125)	-
Total Emergency Communications	(130,248)	(402,406)	(284,125)	10,033
Victim/Witness				
Reserved	-	-	70	32,664
Unreserved	(121,130)	(169,039)	-	-
Total Victim/Witness	(121,130)	(169,039)	70	32,664
Special Services				
Reserved	39,647	-	-	-
Unreserved	103,925	76,836	185,557	215,235
Total Special Services	143,572	76,836	185,557	259,177

Fund Balance/Fund Equity History

	FY 2013	FY 2014	FY 2015
General Fund			
Reserved	1,000,000	500,000	-
Unreserved	15,761,484	16,261,784	16,761,784
Total General Fund	16,761,484	16,761,784	16,761,784
Keep Lowndes/Valdosta Beautiful			
Reserved	-	-	-
Unreserved	-	-	-
Total Keep Lowndes/Valdosta Beautiful	-	-	-
Commissary (1)			
Reserved	474,834	476,410	533,464
Total Commissary	474,834	476,410	533,464
Drug Seizures			
Reserved	992,452	992,452	992,452
Total Drug Seizures	992,452	992,452	992,452
Accommodation Excise Tax			
Reserved	24,057	24,057	24,057
Total Accommodation Excise Tax	24,057	24,057	24,057
Jail Operations (2)			
Reserved	45,763	-	799
Total Jail Operations	45,763	-	799
Drug Abuse Treatment			
Reserved	-	-	-
Unreserved	(4,030)	-	-
Total Drug Abuse Treatment	(4,030)	-	-
Emergency Communications			
Reserved	116,653	-	-
Unreserved	-	-	-
Total Emergency Communications	116,653	-	-
Victim/Witness (3)			
Reserved	44,702	19,975	28,287
Unreserved	-	-	-
Total Victim/Witness	44,702	19,975	28,287
Special Services (4)			
Reserved	-	-	-
Unreserved	259,177	397,403	444,179
Total Special Services	259,177	397,403	444,179

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Fund Balance/Fund Equity History

	FY 2009	FY 2010	FY 2011	FY 2012
Law Library				
Reserved	420,763	414,974	363,020	356,839
Total Law Library	420,763	414,974	363,020	356,839
SPLOST IV				
Reserved	1,140,384	28,123	11,081	7,186
Total SPLOST IV	1,140,384	28,123	11,081	7,186
SPLOST V				
Reserved	8,691,754	6,122,568	5,447,196	3,658,412
Total SPLOST V	8,691,754	6,122,568	5,447,196	3,658,412
Judicial/Admin & Jail Const.				
Reserved	24,057,781	4,090,149	1,231,905	819,485
Total Judicial/Admin & Jail Const.	24,057,781	4,090,149	1,231,905	819,485
SPLOST VI				
Reserved	201,144	-	-	2,048,815
Unreserved	-	(5,883,184)	(860,326)	-
Total SPLOST VI	201,144	(5,883,184)	(860,326)	2,048,815
Public Roads (LMIG)				
Reserved	-	-	-	-
Total Public Roads (LMIG)	-	-	-	-
SPLOST VII				
Reserved	-	-	-	-
Total SPLOST VII	-	-	-	-
Water & Sewer	27,427,650	30,730,536	31,588,686	32,314,067
Landfill	76,077	566,809	881,766	204,023
Tax Lighting Districts	(167,459)	(256,347)	4,606	6,816
Sanitation	(145)	(17,839)	2,728	1,747
Equipment Maintenance	158,524	108,417	30,223	13,979
Health Insurance	26,379	227,158	26,358	162,558
Fleet Manager	754,265	1,731,836	1,654,226	1,203,370
Worker Compensation	-	315,479	244,394	10,479

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Fund Balance/Fund Equity History

	FY 2013	FY 2014	FY 2015
Law Library			
Reserved	333,430	333,430	333,430
Total Law Library	333,430	333,430	333,430
SPLOST IV			
Reserved	-	-	-
Total SPLOST IV	-	-	-
SPLOST V			
Reserved	2,750,698	-	-
Total SPLOST V	2,750,698	-	-
Judicial/Admin & Jail Const.			
Reserved	591,371	-	-
Total Judicial/Admin & Jail Const.	591,371	-	-
SPLOST VI			
Reserved	5,740,363	-	-
Total SPLOST VI	5,740,363	-	-
Public Roads (LMIG)			
Reserved	670,247	-	-
Total Public Roads (LMIG)	670,247	-	-
SPLOST VII			
Reserved	-	-	-
Total SPLOST VII	-	-	-
Water & Sewer	32,037,608	32,222,250	32,815,430
Landfill (5)	165,010	294,510	460,794
Tax Lighting Districts	(40,780)	-	-
Sanitation	-	-	-
Equipment Maintenance	7,187	7,187	7,187
Health Insurance	(5,720)	-	-
Fleet Manager	724,214	724,214	724,214
Workers Compensation	308,896	241,524	259,696

Fund Balance/Fund Equity History

1. Commissary – The Commissary Fund had seen a decline in fund balance for several years. Staff has worked closely with the Sheriff's Office to monitor the fund, ensuring that 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. As fine revenues have continued to decline, some costs had to be moved back to the General Fund for FY 2015.
3. Victim/Witness – For many years, the 5% add-on fine for victim services was able to fund the District Attorney, Solicitor and The Haven. 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.
4. Special Services – This fund continues to grow from year to year.
5. Landfill – As post-closure requirements are met and the Sanitation Fund has been eliminated, this fund balance will continue to increase.


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Debt Service

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installments
Governmental Activities						
G.O. Sales Tax Bonds	Judicial/Admin Complex & Jail	2008	Fixed	$40,845,000	2014	Variable
Capital Lease	Judicial/Admin Complex	2004	Fixed	$15,500,000	2014	Variable
Capital Lease	Equipment	2007	3.95%	$2,048,000	2017	Variable
Capital Lease	Judicial/Admin Complex	2012	Fixed	$9,265,000	2024	Variable
Business Activities						
Revenue Bonds	Water & Sewer Improvements	2006	Fixed	$12,500,000	2016	Variable
Revenue Bonds	Water & Sewer Improvements	2013	Fixed	$7,545,000	2025	Variable

- Fixed interest rates on the Judicial Complex Building capital lease range from 2.00% in 2013 to 3.00% in 2024.
- Annual principal installments range from $700,000 in 2013 to $1,020,000 in 2024.
- Fixed interest rates on the Water & Sewer revenue bonds range from 2.00% in 2013 to 3.00% in 2022. Annual principal installments range from $570,000 in 2013 to $880,000 in 2025.
- Fixed interest rates on the general obligation SPLOST bonds range from 3.50% in 2008 to 5.00% in 2014.
- Annual principal installments range from $6,735,000 in 2008 to $7,900,000 in 2014.

	Governmental Activities			
	Capital Leases		General Obligation Sales Tax Bonds	
Fiscal Year	Principal	Interest	Principal	Interest
2014	$826,400	$244,008	$7,900,000	$182,562
2015	$856,400	$215,288	-	-
2016	$866,400	$197,835	-	-
2017	$886,400	$180,175	-	-
2018	$889,100	$162,241	-	-
2019-2023	$4,720,000	$528,200	-	-
2024	$1,020,000	$30,600	-	-
Total	$10,064,700	$1,558,347	$7,900,000	$182,562

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Debt Service

	Revenue Bonds	
Fiscal Year	Principal	Interest
2014	$660,000	$241,613
2015	$685,000	$217,213
2016	$715,000	$185,962
2017	$735,000	$160,900
2018	$750,000	$146,200
2019-2023	$3,990,000	$491,750
2024-2025	$1,745,000	$52,500
Total	$9,280,000	$1,496,138

During FY13, the County advance refunded that portion of the Series 2012 Lowndes County Judicial/Administration Complex Bonds maturing on June 1, 2024, in the aggregate principal amount of $9,265,000. The net proceeds of $9,519,341 were deposited with an escrow agent to provide all future debt service payments on the refunded bonds. The result of this transaction is a decrease in future debt service payments of $1,505,442 and resulting in a net present value savings to the County of $1,141,017. The refunded bonds are considered defeased.

Calculation of Legal Debt Limits

Capital Leases	
Assessed Value	$2,909,255,977
Legal Debt Limit (1%)	$29,092,560
Balance, June 30, 2013	$10,064,700
Debt Margin	$19,027,860
Capital Lease Debt Service	
General Fund Balance	$51,011,181
Legal Debt Service Limit (10%)	$5,101,118
Balance, June 30, 2013	$1,070,488
Debt Margin	$4,030,630
General Obligation Debt	
Assessed Value	$2,909,255,977
Legal Debt Limit (10%)	$290,925,598
Balance, June 30, 2013	$7,900,000
Debt Margin	$283,025,598

Capital Improvements

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.

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 special purpose local option sales tax to fund those purchases.

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General				
	County Clerk	County Website	$28,114	The current county website is antiquated and difficult to update. A contract was signed with a web developer to create and maintain a new website that is much easier to maintain and update. The site will also automate a number of services that customers currently have to come in to complete. There is no additional cost to operate the site, however, it should save approximately $5,000 annually through efficiencies.
	ITS	Computer Equipment	$400,000	This is an annual replacement of equipment and should have no significant impact on operating costs.

Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	Facilities Maintenance	Renovations - Webster St. Building	$30,000	The facility on Webster St. was acquired along with the Griner property. Once renovated, the facility will be able to house an office currently located elsewhere. We anticipate the operating costs of the facility to be approximately $50,000 annually.
		Carpet, Paint at Human Resource Building	$12,500	This facility is leased to the State of Georgia for use of Public Health and DFACS. As part of the annual upkeep, Public Works schedules replacement of some carpet and painting.
		A/C Units at Old Admin Building	$28,000	The units at the Old Administration Building are exceeding their useful life and need to be replaced as the maintenance costs have continue to rise. Savings from replacement are anticipated at $8,000 annually.
		Parking Lot Resurfacing at Old Admin Building	$10,000	The parking lot at the Old Administration Building has some cracks and uneven areas. Engineering has determined a plan to resurface the lot to prevent falls or other accidents. There is no additional operating cost associated with this project.

Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General				
	Facilities Maintenance	Replacement of Sea Wall and Roof Replacements at 4H Camp	$8,500	Public Works has been bringing in dirt to fill in the sea wall at the 4H Camp for the past several years. This year, it will rebuild the wall, eliminating the need to bring in dirt, saving approximately $5,000 annually. The roof replacements are part of the annual renovations to the 4H Camp.
		A/C Unit for Board of Elections	$10,000	When the Board of Elections moved into the Old Department of Labor facility several years ago, the A/C units were in good condition but they are reaching their useful lives now. Savings on repairs should be approximately $2,000 annually.
		Carpet for 2nd Floor at the Governmental Building	$7,500	When the Board of Commissioners purchased the Governmental Building from the bank several years ago, the Assessors' office was already housed in the building and the carpet was not replaced. This will finalize all carpet replacement in the facility.
	State Court	Office Suite for New Judge	$9,000	Increases in caseload have necessitated the addition of a new state court judge. This line item will provide the furnishings necessary for the new position.
	Animal Control	New Animal Control Truck	$21,000	Animal Control will add a new position in 2015 and a new vehicle will be necessary. Annual operating costs associated with the new vehicle are approximately $7,500.

Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General				
	Emergency Medical Services	Ambulance Replacement	$100,000	This is an annual request from South Georgia Medical Center which operates the EMS service. There is no additional cost to Lowndes County.
	Extension Service	New Truck	$30,000	The Extension Service will add a new County Extension Agent during 2015 and a new vehicle will be needed. Annual operating costs are estimated at $5,500.
Emergency Communications				
	911 Center	Computer Equipment	$47,886	This line item will be used to upgrade the servers and firewall at the 911 Center. The current equipment is past is useful life and the maintenance costs are increasing. Saving are anticipated at $3,000 annually.
Water & Sewer				
	Water & Sewer Operation	Zero Turn Mower and Trailer	$12,000	This mower will be used to maintain sites. Annual operating costs are anticipated to be $1,500.
		F150 Service Trucks (4)	$74,000	This is a replacement for older trucks that are still in service. Annual operating costs are anticipated to be $6,000 each.
		Building Enclosure at LAS	$15,000	Enclosing the equipment at the LAS will prevent damage from the elements, reducing maintenance costs by approximately $1,500 annually.
		Shelving for Utility Office	$9,500	Shelving for the office will allow additional storage on premise, reducing offsite storage costs by approximately $1,000 annually.

Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
Water & Sewer				
	Water & Sewer Operations	Leak Finding Equipment	$29,500	Thousands of dollars are lost annually due to leaks. This equipment will help find those leaks faster, saving approximately $2,000 annually.
Landfill				
	Landfill	Methane Monitoring	$30,000	This is part of the post closure costs for the landfill in Clyattville.
Equipment Maintenance				
	Fueling Center	Vacuum and Upgrade for Fuel Island	$18,000	This is a renovation to the fuel island that serves all Lowndes County vehicles and equipment as well as some outside agencies. The upgrade will reduce maintenance costs, saving approximately $2,500 annually.

Depreciation of all capital items 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 System	5 – 50 Years

Capital Improvements

Capital Assets, June 30, 2013	Governmental Activities	Business Type Activities
Non-depreciable Capital Assets:		
Land	$2,884,216	$2,690,543
Construction in Progress	-	-
Total Non-depreciable Capital Assets	$2,884,216	$2,690,543
Depreciable Capital Assets:		
Buildings and Building Improvements	$84,690,933	-
Improvements other than Buildings	$1,023,866	-
Machinery and Equipment	$25,414,975	$58,617,946
Vehicles	$9,084,654	$110,304
Infrastructure	$313,139,032	-
Total Depreciable Capital Assets	$433,353,460	$58,728,250
Less Accumulated Depreciation For:		
Buildings and Building Improvements	$20,875,209	-
Improvements other than Buildings	$743,077	-
Machinery and Equipment	$20,921,564	$21,488,499
Vehicles	$7,543,971	$67,247
Infrastructure	$277,135,634	-
Total Accumulated Depreciation	$327,219,455	$21,555,746
Total Depreciable Capital Assets, Net	$106,134,005	$37,172,504
Capital Assets, Net	$109,018,221	$39,863,047

General Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	40,864,267	41,055,684	40,560,500	31,932,568
Licenses & Permits	8,119	1,776	4,000	5,119
Intergovernmental	235,346	258,284	229,020	319,964
Charges for Service	4,188,932	3,747,909	3,630,305	2,589,552
Fines & Forfeitures	1,901,130	1,793,077	1,725,000	1,223,181
Investment Income	2,473	8,126	6,500	12,150
Miscellaneous	211,983	46,943,386	46,167,325	36,155,264
Total Revenues	47,412,250	46,943,386	46,167,325	36,155,264
Expenditures				
General Government	10,803,699	10,455,256	10,848,440	8,528,516
Judicial	4,992,832	5,203,030	5,065,705	4,566,435
Public Safety	19,389,142	19,124,055	17,742,303	16,059,402
Public Works	4,217,488	4,496,317	4,351,981	3,697,234
Health & Welfare	696,716	679,923	670,517	606,133
Culture & Recreation	4,518,597	4,577,105	4,502,500	960,728
Housing & Development	2,906,221	2,910,800	3,045,000	37,673
Total Expenditures	47,524,695	47,446,486	46,226,446	34,456,121
Excess (Deficit) of Revenues Over Expenditures	(112,445)	(503,100)	(59,121)	1,699,143
Other Sources & Uses				
Transfers In	1,463,635	714,000	889,000	666,750
Transfers Out	(1,287,771)	(879,027)	(829,879)	(618,304)
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	63,419	(668,127)	-	1,747,589
Beginning Fund Balance	17,366,181	17,429,608	16,761,484	16,761,484
Ending Fund Balance	17,429,608	16,761,484	16,761,484	18,509,073

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General Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	42,090,500	44,469,661	9.64%
Licenses & Permits	2,000	5,000	25.00%
Intergovernmental	425,050	430,20	87.77%
Charges for Service	3,687,100	3,411,000	(6.04)%
Fines & Forfeitures	1,825,000	1,750,000	1.45%
Investment Income	8,000	15,000	130.77%
Miscellaneous	12,500	14,500	20.83%
Total Revenues	48,050,120	50,195,181	8.51%
Expenditures			
General Government	13,420,932	11,962,448	10.27%
Judicial	5,868,920	5,490,667	8.39%
Public Safety	22,725,661	19,341,202	9.01%
Public Works	5,096,655	4,859,539	11.66%
Health & Welfare	772,458	767,784	14.51%
Culture & Recreation	4,702,500	4,742,500	5.33%
Housing & Development	2,952,000	3,002,000	(1.41)%
Total Expenditures	55,539,126	50,166,140	8.52%
Excess (Deficit) of Revenues Over Expenditures	(7,489,006)	(70,959)	20.02%
Other Sources & Uses			
Transfers In	889,000	916,000	3.04%
Transfers Out	(975,600)	(845,041)	1.83%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(7,575,606)	-	0.00%
Beginning Fund Balance	16,761,484	16,761,484	0.00%
Ending Fund Balance	9,185,878	16,761,484	0.00%

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General Fund – Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Taxes				
Property Tax	22,976,925	23,168,794	23,750	17,809,266
Prior Year	712,247	512,543	530,000	435,801
Not on Digest	9,769	14,658	15,000	6,000
Intangible	405,139	503,831	425,000	315,169
Motor Vehicle	2,232,456	2,273,566	1,800,000	1,021,040
Real Estate Transfer	95,434	102,859	85,000	81,480
Mobile Homes	193,615	187,838	145,000	53,437
Payment in Lieu of Tax	40,346	40,979	40,000	-
Timber Tax	78,610	89,604	70,000	94,805
Heavy Duty Tax	699	618	500	117
Public Utility Tax	558,293	659,404	600,000	507,067
Title Ad Valorem Tax	-	431,831	-	1,144,909
Local Option Sales Tax	12,778,041	12,387,903	12,600,000	10,008,651
Penalties & Interest - Property	781,905	679,052	500,000	454,827
Special Assessment Tax	789	2,202	-	-
Total Taxes	40,867,267	41,055,684	40,560,500	31,932,568
Licenses & Permits				
NPDES – Stormwater	8,119	1,776	4,000	5,119
Total Licenses & Permits	8,119	1,776	4,000	5,119
Intergovernmental				
Georgia – Indigent Defense	37,332	27,084	35,000	15,137
Georgia – Probation	66.569	83,282	55,000	99,747
Juvenile Judge Compensation	34,812	42,835	34,250	25,701
GEMA	27,635	32,770	32,770	32,770
Echols Co. Public Defender	2	-	-	-
Law Clerk	14,859	17,928	17,000	12,380
Brooks Co. Ankle Monitoring	-	-	-	1,968
Tax Commissioner – FICA	54,137	54,385	55,000	41,798
Georgia – DOT Mowing	-	-	-	90,462
Total Intergovernmental	235,346	258,284	229,020	319,964
Charges for Service				
Valdosta – Prisoner Housing	720,251	497,385	450,000	368,165
Dasher – Sheriff's Patrol	10,000	10,000	10,000	7,500
Other Gov. – Prisoner Housing	421,128	230,025	270,000	164,556
Tax Commissioner Fees	184,352	212,827	210,000	189,600
FIFAs	92,090	117,784	90,000	79,736
Board of Elections	67,780	8,107	15,000	15,197
LCSO – Vehicle Usage	1,137	1,593	1,500	100
Clerk of Court	695,205	547,588	600,000	320,331

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General Fund – Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Taxes			
Property Tax	23,200,000	26,612,161	12.05%
Prior Year	530,000	515,000	(2.83)%
Not on Digest	15,000	12,000	(20.00)%
Intangible	475,000	435,000	2.35%
Motor Vehicle	2,300,000	2,000,000	11.11%
Real Estate Transfer	100,000	100,000	17.65%
Mobile Homes	175,000	175,000	0.00%
Payment in Lieu of Tax	40,000	40,000	0.00%
Timber Tax	80,000	80,000	14.29%
Heavy Duty Tax	500	500	0.00%
Public Utility Tax	625,000	600,000	0.00%
Title Ad Valorem Tax	1,500,000	1,250,000	100.00%
Local Option Sales Tax	12,400,000	12,000,000	(4.76)%
Penalties & Interest - Property	650,000	650,000	30.00%
Special Assessment Tax	-	-	0.00%
Total Taxes	42,090,500	44,469,661	9.64%
Licenses & Permits			
NPDES – Stormwater	2,000	5,000	25.00%
Total Licenses & Permits	2,000	5,000	25.00%
Intergovernmental			
Georgia – Indigent Defense	30,000	25,000	(28.57)%
Georgia – Probation	75,000	85,000	54.55%
Juvenile Judge Compensation	34,250	34,250	0.00%
GEMA	32,770	32,770	0.00%
Echols Co. Public Defender	-	-	0.00%
Law Clerk	17,000	17,000	0.00%
Brooks Co. Ankle Monitoring	-	-	0.00%
Tax Commissioner – FICA	55,000	55,000	0.00%
Georgia – DOT Mowing	181,000	181,000	100.00%
Total Intergovernmental	425,020	430,020	87.77%
Charges for Service			
Valdosta – Prisoner Housing	450,000	450,000	0.00%
Dasher – Sheriff's Patrol	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	270,000	210,000	(22.22)%
Tax Commissioner Fees	210,000	210,000	0.00%
FIFAs	110,000	110,000	22.22%
Board of Elections	15,000	5,000	(66.67)%
LCSO – Vehicle Usage	1,500	100	(93.33)%
Clerk of Court	550,000	420,000	(30.00)%

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General Fund – Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Intergovernmental				
Probate Court	232,788	287,573	194,965	122,951
Magistrate Court	385,922	425,972	400,000	301,741
Board of Assessors	602	715	600	150
Animal Shelter Fees	149,865	151,922	155,000	129,114
Dasher - Fire Services	7,696	15,000	-	-
Feed the Elderly	36,917	12,839	-	7,579
Bird Supper	6,100	5,500	-	3,500
LCSO - Jail Inmate Fees	4,845	3,941	3,500	2,400
LCSO - Bond Fees	95,975	88,700	85,000	54,060
LCSO - Investigations	59,704	58,142	60,000	53,313
LCSO - Sheriff Fees	35,084	42,353	37,000	30,220
LCSO - Work Detail	2,850	500	-	-
LCSO - Credit Card Fees	4,194	875	5,000	1,314
LCSO - Fingerprinting	22,300	34,118	30,000	17,925
LCSO - Other	4,382	3,659	-	2,596
BOC - Credit Card Fees	10,112	17,996	16,500	23,024
Public Works - Administration	-	-	-	1,083
Public Works - Culvert Fees	40,855	33,078	30,000	33,358
Evidence Tapes	11,150	100	-	-
Bad Check Fees	1,855	2,051	2,000	1,410
Other	3,720	5,088	5,000	26,170
Resource Officer	329,345	343,169	350,000	193,616
Rent - 4H Camp	39,009	36,046	30,000	17,672
Rent - Civic Center	5,250	4,200	6,000	2,025
Rent - Other	506,469	545,318	573,240	416,386
Total Intergovernmental	4,188,932	3,744,164	3,630,305	2,586,792
Fines & Forfeitures				
Fines - State Court	1,677,581	1,603,199	1,500,000	1,110,137
Fines - Superior Court	223,550	189,878	225,000	113,044
Total Fines & Forfeitures	1,901,130	1,793,077	1,725,000	1,223,181
Investment Income				
Interest Income	2,473	8,126	6,500	12,150
Total Investment Income	2,473	8,126	6,500	12,150
Miscellaneous				
Contributions - Miscellaneous	15	-	-	-
Contributions - Animal Shelter	-	3,745	-	2,760
Miscellaneous - Vendor Comm.	830	2,147	-	3,344
Miscellaneous - Other	1,798	3,234	2,000	1,865

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General Fund – Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Intergovernmental			
Probate Court	200,000	155,000	(20.50)%
Magistrate Court	400,000	400,000	0.00%
Board of Assessors	600	150	(75.00)%
Animal Shelter Fees	155,000	155,000	0.00%
Dasher - Fire Services	-	-	0.00%
Feed the Elderly	-	-	0.00%
Bird Supper	-	-	0.00%
LCSO - Jail Inmate Fees	4,000	3,000	(14.29)%
LCSO - Bond Fees	90,000	72,000	(15.29)%
LCSO - Investigations	55,000	70,000	16.67%
LCSO - Sheriff Fees	37,000	37,000	0.00%
LCSO - Work Detail	-	-	0.00%
LCSO - Credit Card Fees	2,000	1,500	(70.00)%
LCSO - Fingerprinting	30,000	24,000	(20.00)%
LCSO - Other	5,000	3,500	100.00%
BOC - Credit Card Fees	30,000	30,000	81.82%
Public Works - Administration	-	-	0.00%
Public Works - Culvert Fees	35,000	30,000	0.00%
Evidence Tapes	-	-	0.00%
Bad Check Fees	2,000	1,750	(12.50)%
Other	5,000	5,000	0.00%
Resource Officer	380,000	388,000	10.86%
Rent - 4H Camp	35,000	35,000	16.67%
Rent - Civic Center	5,000	4,000	(33.33)%
Rent - Other	600,000	581,000	1.35%
Total Intergovernmental	3,687,100	3,411,000	(6.04)%
Fines & Forfeitures			
Fines - State Court	1,600,000	1,600,000	6.67%
Fines - Superior Court	225,000	150,000	(33.33)%
Total Fines & Forfeitures	1,825,000	1,750,000	1.45%
Investment Income			
Interest Income	8,000	15,000	130.77%
Total Investment Income	8,000	15,000	130.77%
Miscellaneous			
Contributions - Miscellaneous	-	-	0.00%
Contributions - Animal Shelter	-	-	0.00%
Miscellaneous - Vendor Comm.	-	2,000	100.00%
Miscellaneous - Other	2,500	2,500	25.00%

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General Fund – Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Miscellaneous				
Insurance Reimbursement	140,036	68,416	-	58,668
General Surplus Sales	69,303	4,732	10,000	8,853
Total Miscellaneous	211,983	82,275	12,000	75,490
Other Financing Sources				
Transfers In - 911 Fund	155,622	160,000	160,000	120,000
Transfers In - SPLOST V	137,810	-	-	-
Transfers In - Special Services	217,986	220,000	275,000	206,250
Transfers In - Water & Sewer	263,206	220,000	350,000	262,500
Transfers In - Sanitation	62,470	65,000	-	-
Transfers In - Landfill	626,541	4,000	104,000	78,000
Total Other Financing Sources	1,463,635	714,000	889,000	666,750
Total Revenues	48,875,885	47,657,385	47,056,325	36,822,014

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General Fund – Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Miscellaneous			
Insurance Reimbursement	-	-	0.00%
General Surplus Sales	10,000	10,000	0.00%
Total Miscellaneous	12,500	14,500	20.83%
Other Financing Sources			
Transfers In - 911 Fund	160,000	160,000	0.00%
Transfers In - SPLOST V	-	-	0.00%
Transfers In - Special Services	275,000	275,000	0.00%
Transfers In - Water & Sewer	350,000	377,000	7.71%
Transfers In - Sanitation	-	-	0.00%
Transfers In - Landfill	104,000	104,000	0.00%
Total Other Financing Sources	889,000	916,000	3.04%
Total Revenues	48,939,120	51,011,181	8.40%

General Fund – Revenue Charts

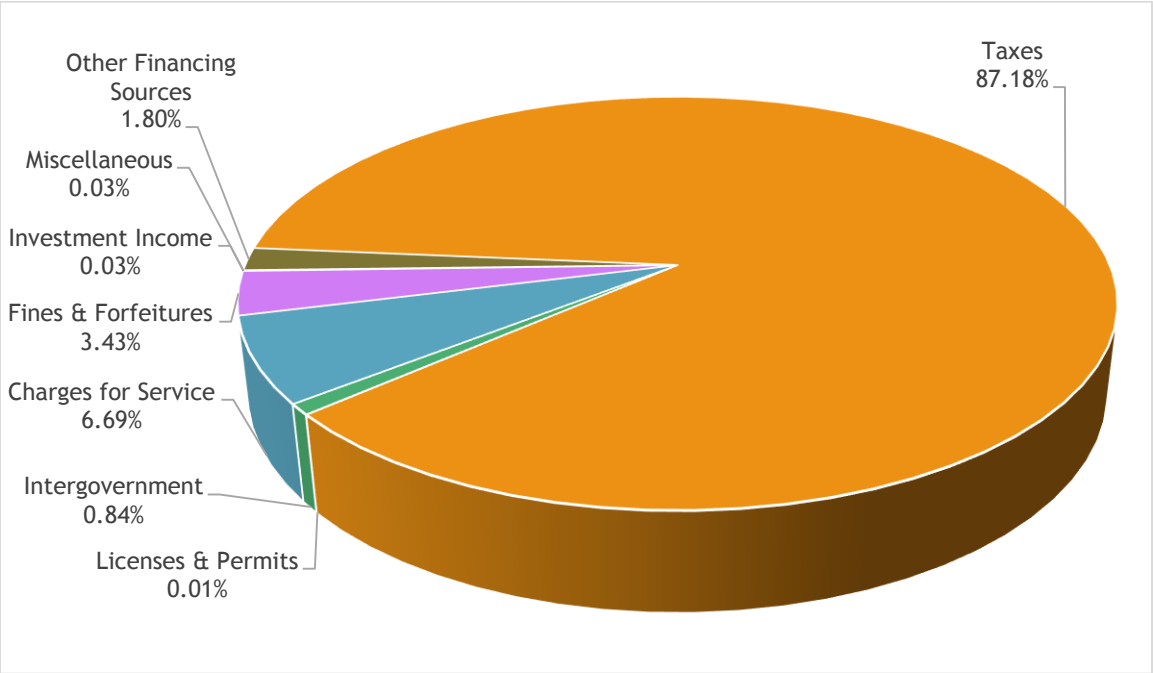


Figure 35 General Fund Revenues by Type

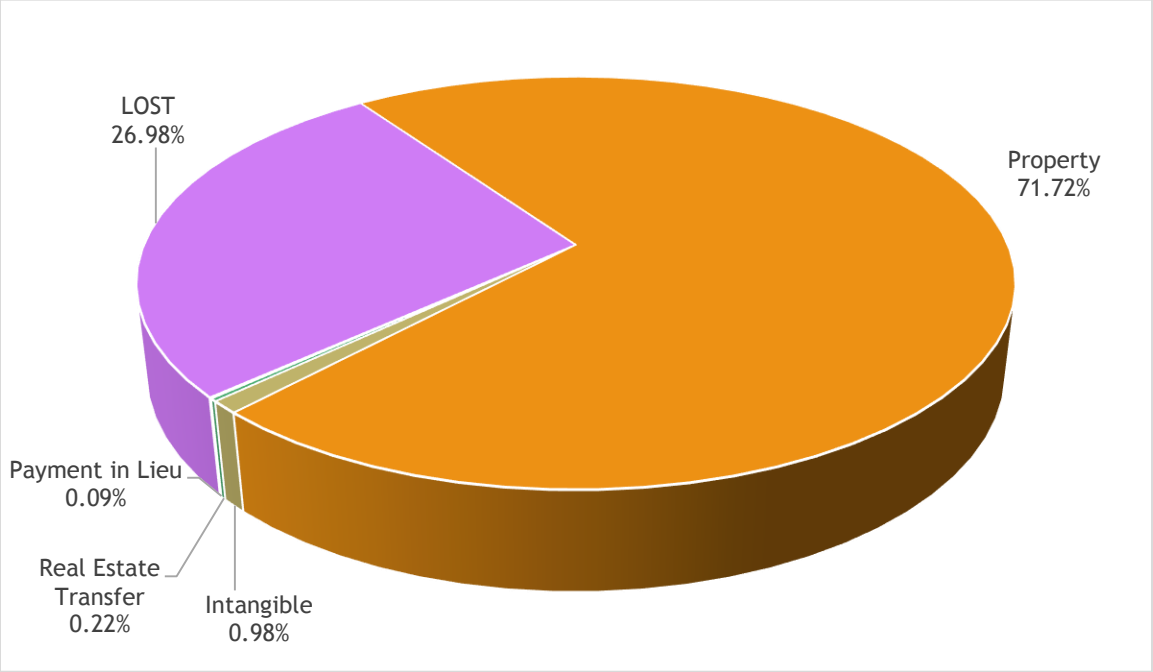


Figure 36 General Fund Tax Revenues by Type

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LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

General Fund – Expenditures by Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
General Government				
Personal Services	5,699,531	5,721,455	5,737,068	4,926,350
Supplies and Materials	106,821	155,696	139,179	93,412
Services and Contracts	3,524,514	3,536,170	3,599,737	3,038,697
Capital Outlay	250,062	155,882	216,100	348,426
Debt Service	1,221,771	886,053	1,156,356	121,631
Total General Government	10,803,699	10,455,256	10,848,440	8,528,516
Judicial				
Personal Services	2,981,388	3,020,534	2,984,571	2,694,125
Supplies and Materials	27,502	43,922	35,609	27,551
Services and Contracts	1,983,942	2,138,574	2,045,525	1,784,429
Capital Outlay	-	-	-	60,330
Total Judicial	4,992,832	5,203,030	5,065,705	4,566,435
Public Safety				
Personal Services	13,561,754	13,786,906	12,940,312	11,717,389
Supplies and Materials	210,384	253,849	180,750	145,329
Services and Contracts	5,517,004	4,877,148	4,621,241	4,134,444
Capital Outlay	100,000	206,152	-	62,240
Total Public Safety	19,389,142	19,124,055	17,742,303	16,059,402
Public Works				
Personal Services	2,571,390	2,626,111	2,694,758	2,339,819
Supplies and Materials	22,431	23,032	15,970	14,690
Services and Contracts	1,611,482	1,835,074	1,638,253	1,332,645
Capital Outlay	12,185	12,100	3,000	10,080
Total Public Works	4,217,488	4,496,317	4,351,981	3,697,234
Health and Welfare				
Supplies and Materials	2,935	4,500	2,500	1,817
Services and Contracts	692,611	675,423	668,017	604,316
Capital Outlay	1,170	-	-	-
Total Health and Welfare	696,716	679,923	670,517	606,133
Culture and Recreation				
Services and Contracts	3,518,597	3,577,105	3,500,000	-
Total Culture and Recreation	3,518,597	3,577,105	3,500,000	-

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General Fund – Expenditures by Function

	FY 2015 Request	FY 2015 Budget	Percent Change
General Government			
Personal Services	6,314,973	6,079,049	5.96%
Supplies and Materials	320,085	156,585	12.51%
Services and Contracts	4,761,713	4,166,800	15.75%
Capital Outlay	970,761	506,614	134.43%
Debt Service	1,053,400	1,053,400	(8.90)%
Total General Government	13,420,932	11,962,448	10.27%
Judicial			
Personal Services	3,467,679	3,361,916	12.64%
Supplies and Materials	58,799	30,343	(14.79)%
Services and Contracts	2,333,442	2,089,408	2.15%
Capital Outlay	9,000	9,000	100.00%
Total Judicial	5,868,920	5,490,667	8.39%
Public Safety			
Personal Services	15,059,688	13,346,175	3.14%
Supplies and Materials	302,283	193,560	7.09%
Services and Contracts	5,407,555	5,680,467	22.92%
Capital Outlay	1,956,135	121,000	100.00%
Total Public Safety	22,725,661	19,341,202	9.01%
Public Works			
Personal Services	2,675,055	2,772,868	2.90%
Supplies and Materials	18,626	19,699	23.35%
Services and Contracts	2,084,974	2,066,972	26.17%
Capital Outlay	318,000	-	(100.00)%
Total Public Works	5,096,655	4,859,539	11.66%
Health and Welfare			
Supplies and Materials	6,590	4,500	80.00%
Services and Contracts	734,368	733,284	9.77%
Capital Outlay	31,500	30,000	100.00%
Total Health and Welfare	772,458	767,784	14.51%
Culture and Recreation			
Services and Contracts	4,702,500	4,742,500	5.33%
Total Culture and Recreation	4,702,500	4,742,500	5.33%

General Fund – Expenditures by Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Housing and Development				
Services and Contracts	2,906,221	2,910,800	3,045,000	37,673
Total Housing and Development	2,906,221	2,910,800	3,045,000	37,673
General Fund by Function				
General Government	10,803,699	10,455,256	10,848,440	8,528,516
Judicial	4,992,832	5,203,030	5,065,705	4,566,435
Public Safety	19,389,142	19,124,055	17,742,303	16,059,402
Public Works	4,217,488	4,496,317	4,351,981	3,697,234
Health and Welfare	696,716	679,923	670,517	606,133
Culture and Recreation	3,518,597	3,577,105	3,500,000	-
Housing and Development	2,906,221	2,910,800	3,045,000	37,673
Other Financing Uses	1,287,771	879,027	829,879	618,304
Total General Fund by Function	48,812,466	48,325,513	47,056,325	35,074,425
General Fund by Type				
Personal Services	24,814,063	25,155,006	24,356,709	21,677,683
Supplies and Materials	370,073	480,999	374,008	282,799
Services and Contracts	20,755,371	20,550,294	20,120,273	11,892,932
Capital Outlay	363,417	374,134	219,100	481,076
Debt Service	1,221,771	886,053	1,156,356	121,631
Other Financing Uses	1,287,771	879,027	829,879	618,304
Total General Fund by Type	48,812,466	48,325,513	47,056,325	35,074,425

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General Fund – Expenditures by Function

	FY 2015 Request	FY 2015 Budget	Percent Change
Housing and Development			
Services and Contracts	2,952,000	3,002,000	(1.41)%
Total Housing and Development	2,952,000	3,002,000	(1.41)%
General Fund by Function			
General Government	13,420,932	11,962,448	10.27%
Judicial	5,868,920	5,490,667	8.39%
Public Safety	22,725,661	19,341,202	9.01%
Public Works	5,096,655	4,859,539	11.66%
Health and Welfare	772,458	767,784	14.51%
Culture and Recreation	4,702,500	4,742,500	5.33%
Housing and Development	2,952,000	3,002,000	(1.41)%
Other Financing Uses	975,600	845,041	(8.90)%
Total General Fund by Function	56,514,726	51,011,181	8.40%
General Fund by Type			
Personal Services	27,517,395	25,560,008	4.94%
Supplies and Materials	706,383	404,687	8.20%
Services and Contracts	22,976,552	22,481,431	11.74%
Capital Outlay	3,285,396	666,614	204.25%
Debt Service	1,053,400	1,053,400	(8.90)%
Other Financing Uses	975,600	845,041	1.83%
Total General Fund by Type	56,514,726	51,011,181	8.40%

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General Fund – Expenditure Charts

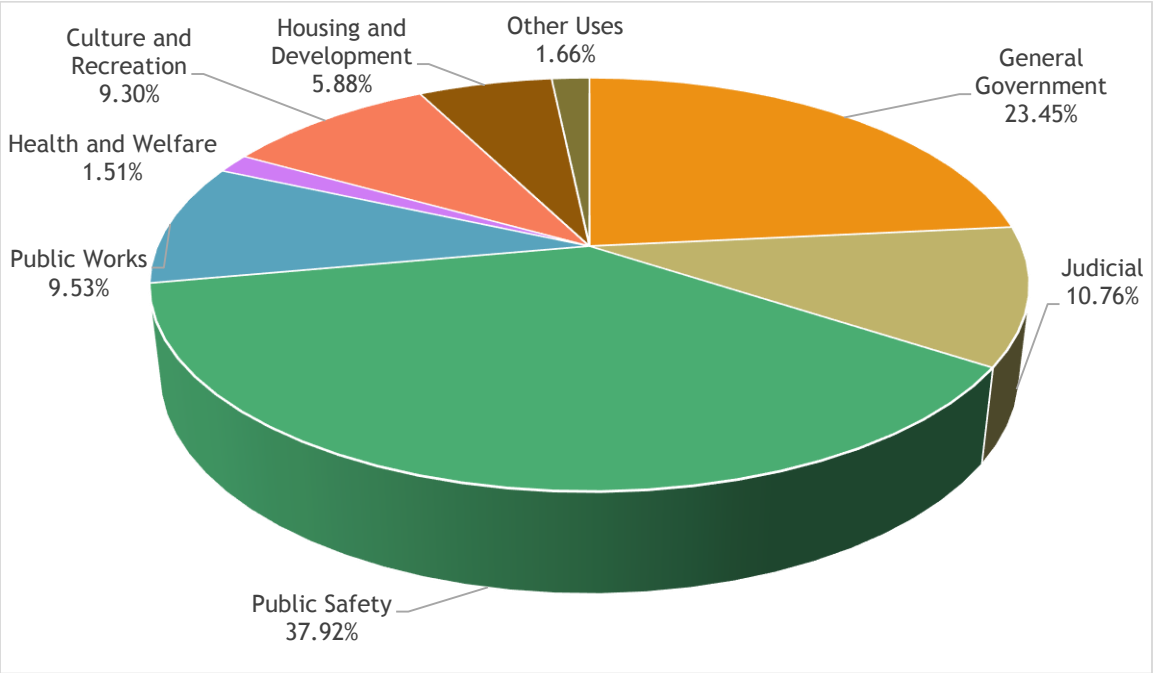


Figure 37 General Fund Expenditures by Function

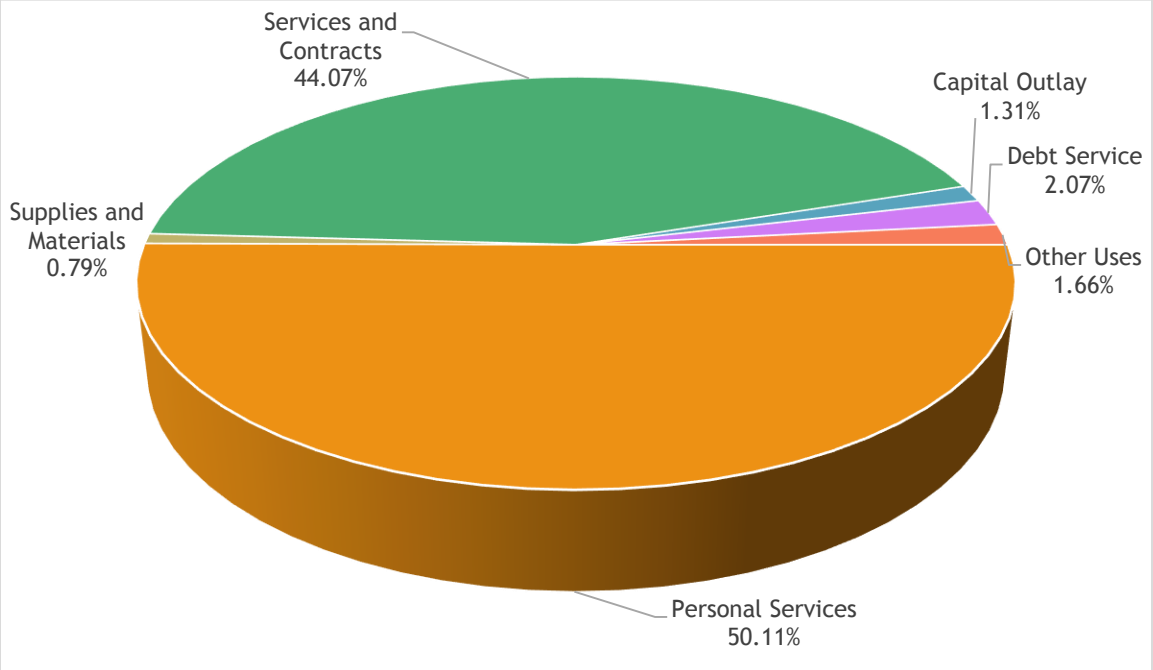


Figure 38 General Fund Expenditures by Type

General Fund – Board of Commissioners

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

The mission statement of the Board of Commissioners is as follows:
To provide and efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency

Each year at its retreat, the Board of Commissioners set goals for the next twelve to eighteen months for the County. In recent years, the Board adopted a "Back to Basics" philosophy that can be seen in their primary long-term and short-term goals and objectives.

Significant Accomplishments/Events:

- LOST negotiations settled by Supreme Court decision
- SPLOST VII was passed and has begun collections
- Three of the six sitting Board members elected to run for other offices, two finishing their terms at the end of 2014 and one having to resign, leaving one seat vacant for a portion of the year. As of the writing of this document, there is a runoff for the vacant seat.

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	79,450	127,161	144,774	125,990	147,906	146,542	1.22%
Supplies & Materials	679	2,571	1,250	1,530	1,016	1,016	(18.72)%
Services & Contracts	39,354	42,977	39,929	44,702	53,095	46,079	15.40%
Total Expenditures	119,483	172,709	185,953	172,132	202,017	193,637	4.13%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	5	5	5	5	5	0.00%
Total Positions	4	6	6	6	6	6	0.00%

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General Fund – Board of Commissioners

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Appointments Made	39	20	20	20	20	20
Zoning Cases Considered	18	15	15	15	15	15
Citizens Wishing to be Heard	47	45	45	45	45	55
Bids Considered	26	20	20	20	20	25
Alcoholic Beverage Licenses Considered	13	10	10	10	10	12

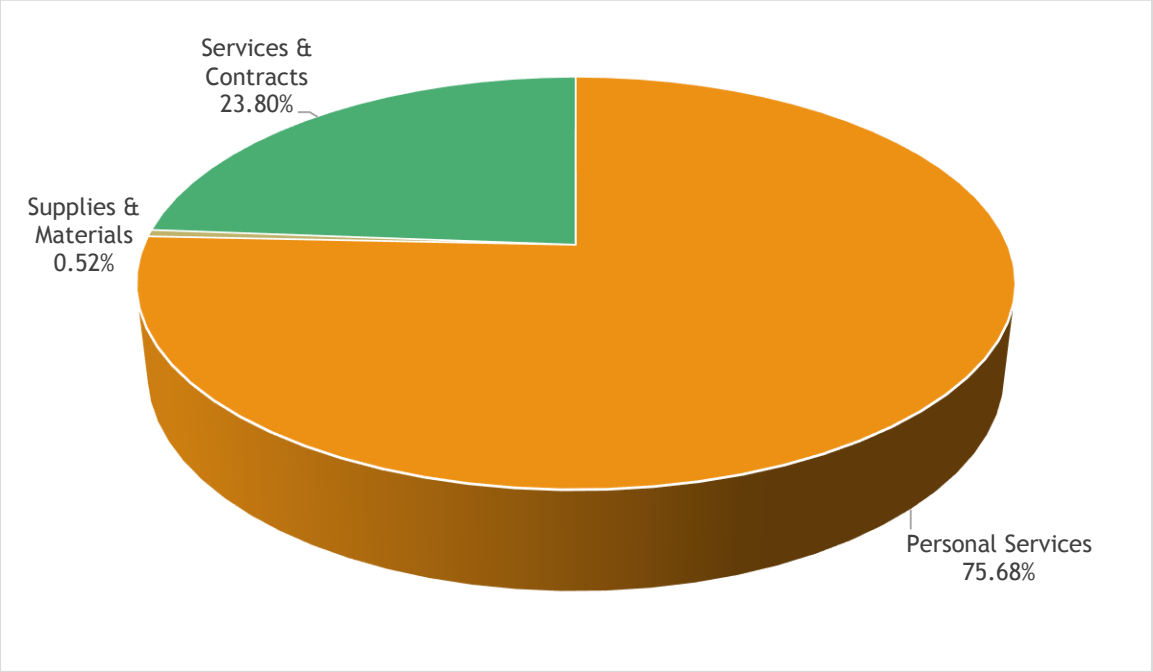


Figure 39 Board of Commissioners Expenditures by Type

General Fund – Board of Commissioners

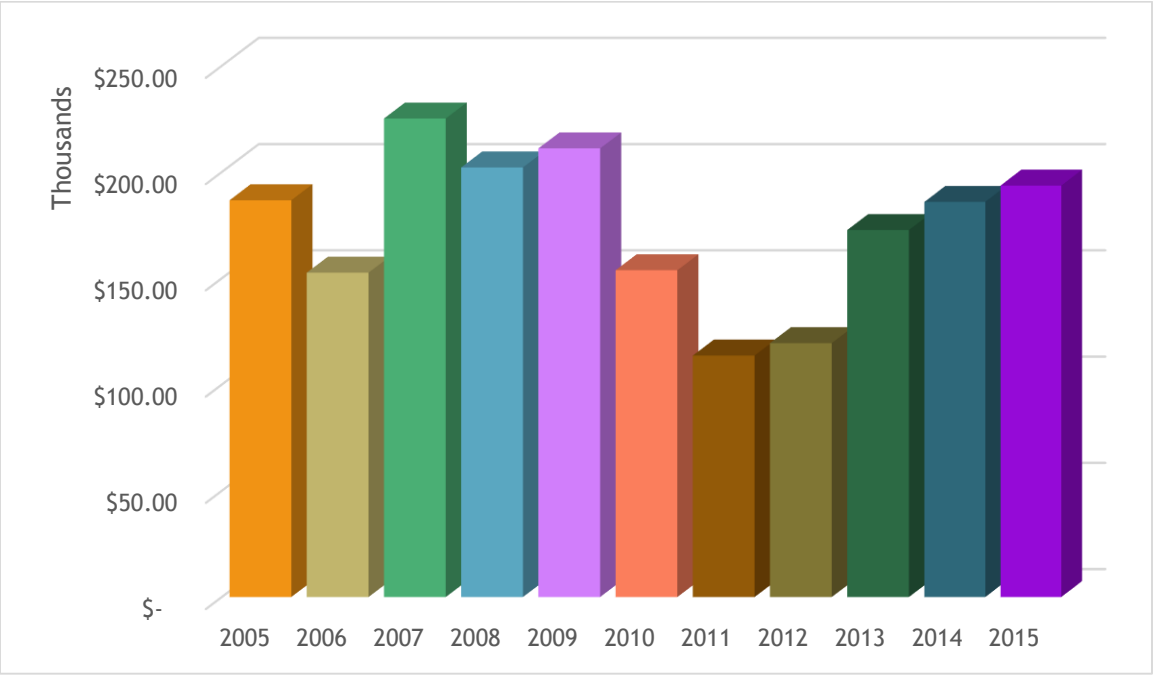


Figure 40 Board of Commissioners Expenditure History

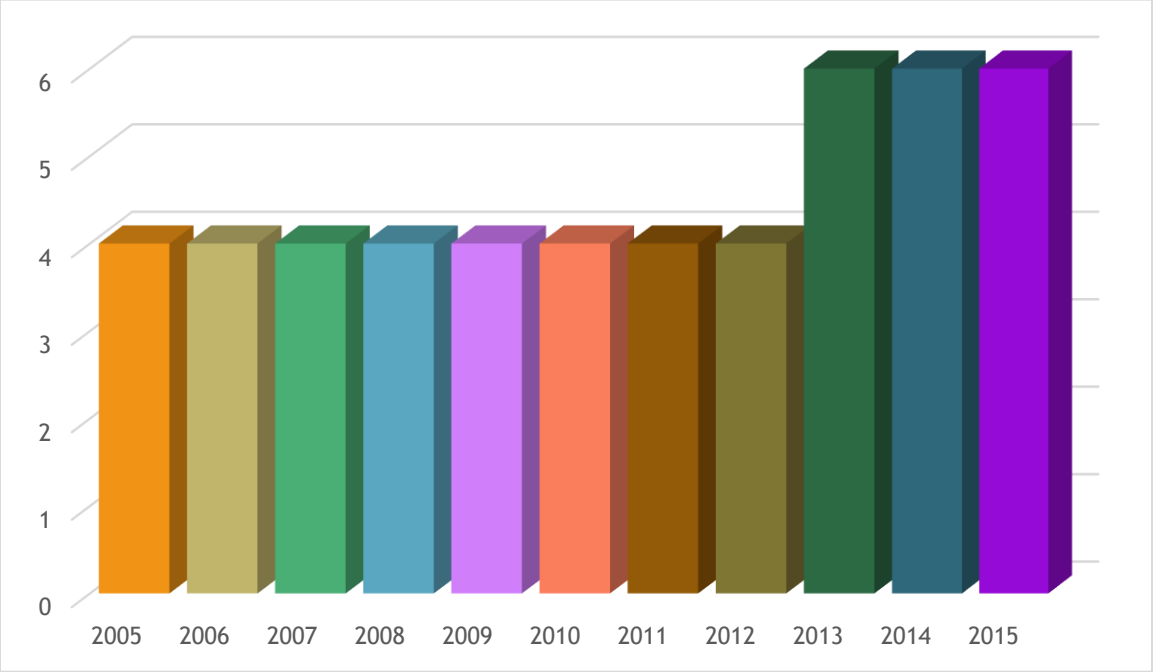


Figure 41 Board of Commissioners Position History

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General Fund – County Clerk

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

Significant Accomplishments/Events:

- During 2014, a full-time position was changed to two part-time positions. For 2015, those two were combined once again into one full-time position.
- During 2014, a new position was added to this department. The position is responsible for the information desk in the main lobby and for producing brochures and handbooks.
- A new county website is underdevelopment currently. The new site will make it easier for staff to do updates and to get information from citizens.
- Staff developed a new tracking system for contracts, ensuring accurate records and execution of contracts within a reasonable amount of time.

Division Goals:

- Reduce the time it takes to prepare Commission agendas by one day through technology efficiencies to include a paperless agenda *CGIII, CGIV*
- Complete codification of the Code of Ordinances by December 2014 *CGIII, CGIV*
- Complete indexing of minutes by June 2015 *CGII, CGIII, CGIV*

Division Objectives:

- To ensure compliance with all open meeting laws
- To comply with an Open Records Request within the time limits of the statute
- To prepare meeting agendas and minutes required, including maintenance of the official records of Lowndes County
- To provide timely and accurate information to the public and media as directed

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	188,959	175,818	172,892	144,990	244,741	249,866	44.52%
Supplies & Materials	387	3,041	1,250	319	1,300	800	(36.00)%
Services & Contracts	6,779	4,313	4,931	5,627	5,026	4,774	(3.18)%
Capital Outlay	-	-	-	-	80,161	28,114	100.00%
Total Expenditures	196,125	183,172	179,073	150,936	331,228	283,554	58.35%

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General Fund – County Clerk

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Technician	1	1	1	-	1	1	0.00%
Administrative Technician PT	-	-	-	2	-	-	0.00%
Administrative Clerk/Information Services	-	-	-	1	1	1	100.00%
County Clerk/Public Information Officer	1	1	1	1	1	1	0.00%
Information Technician	1	1	1	1	1	1	0.00%
Total Positions	3	3	3	5	4	4	33.33%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Ordinance Changes	6	5	5	4	5	5
Resolutions Passed	14	26	20	16	20	20
Open Records Requests Processed	235	314	300	619	600	650
Commission Retreats and Orientations	1	2	2	5	5	3
Proclamations	4	9	5	12	12	12

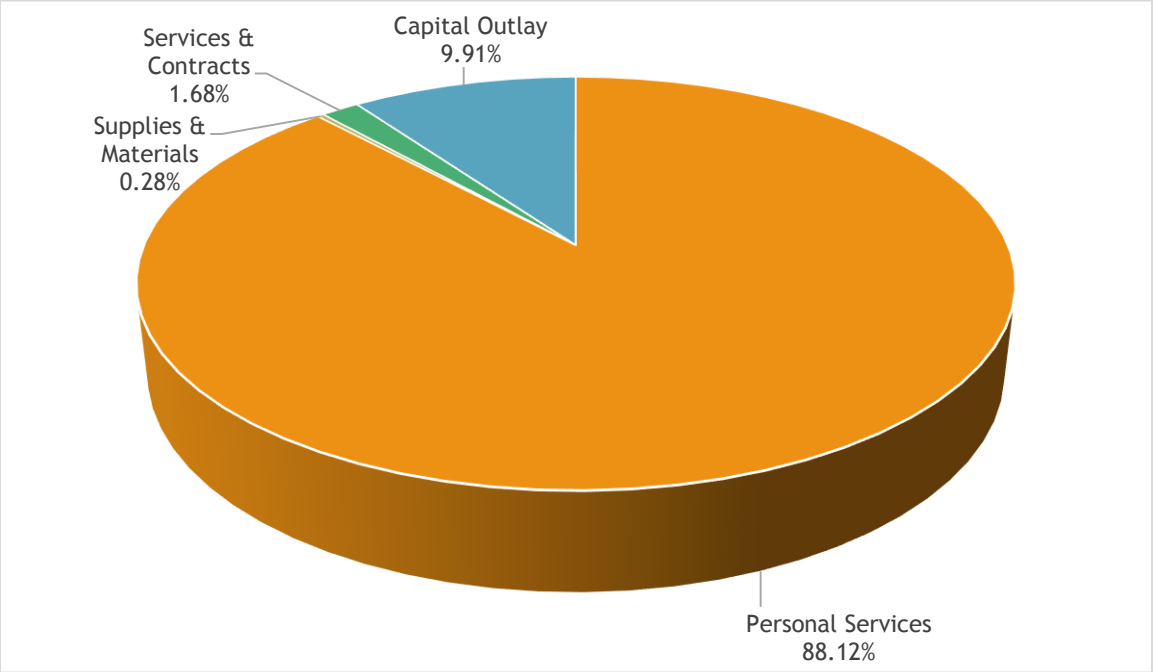


Figure 42 County Clerk Expenditures by Type

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General Fund – County Clerk

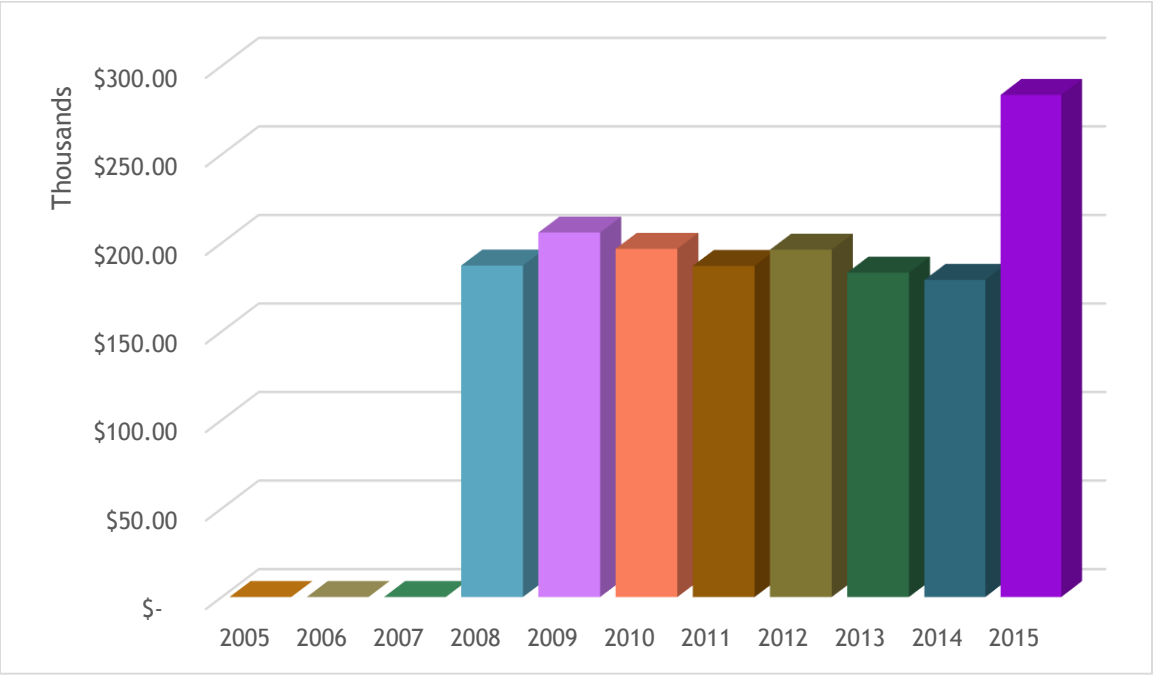


Figure 43 County Clerk Expenditure History

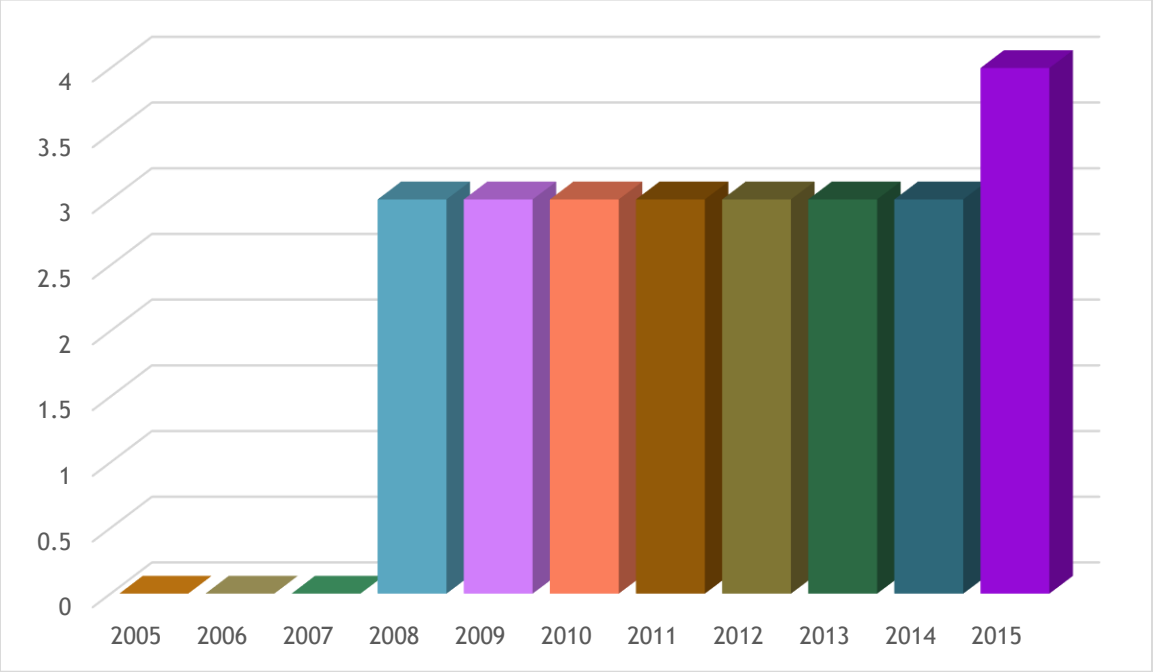


Figure 44 County Clerk Position History

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General Fund – County Manager

The Office of the County Manager is the executive branch of the County government. It provides budget control, management support, program development, safety reviews and future assessment and planning based on County policy and Board direction.

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 3 business days 90% of the time ***CGIII, CGIV***
- Maintain/exceed 90% compliance for quarterly departmental reports to the Board of Commissioners ***CGII, CGIII, CGIV***

Division Objectives:

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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	343,356	350,122	293,924	273,770	386,582	308,544	(0.30)%
Supplies & Materials	266	3,967	415	52	250	250	(39.76)%
Services & Contracts	15,747	8,480	7,703	7,196	10,016	7,465	(3.09)%
Total Expenditures	359,369	362,569	302,042	268,897	313,462	305,781	1.24%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Purchasing Agent/ Internal Auditor	1	1	-	-	-	-	0.00%
Total Positions	3	3	2	2	2	2	0.00%

General Fund – County Manager

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Departmental Budgets Reviewed	60	60	60	60	60	60
Responses to Board/Public	1,500	1,500	1,500	1,500	1,500	1,500
Department Head Meetings	25	23	25	25	25	25
Commission Retreats and Orientations	1	2	2	5	5	3
Commission Meetings	25	28	25	25	25	25

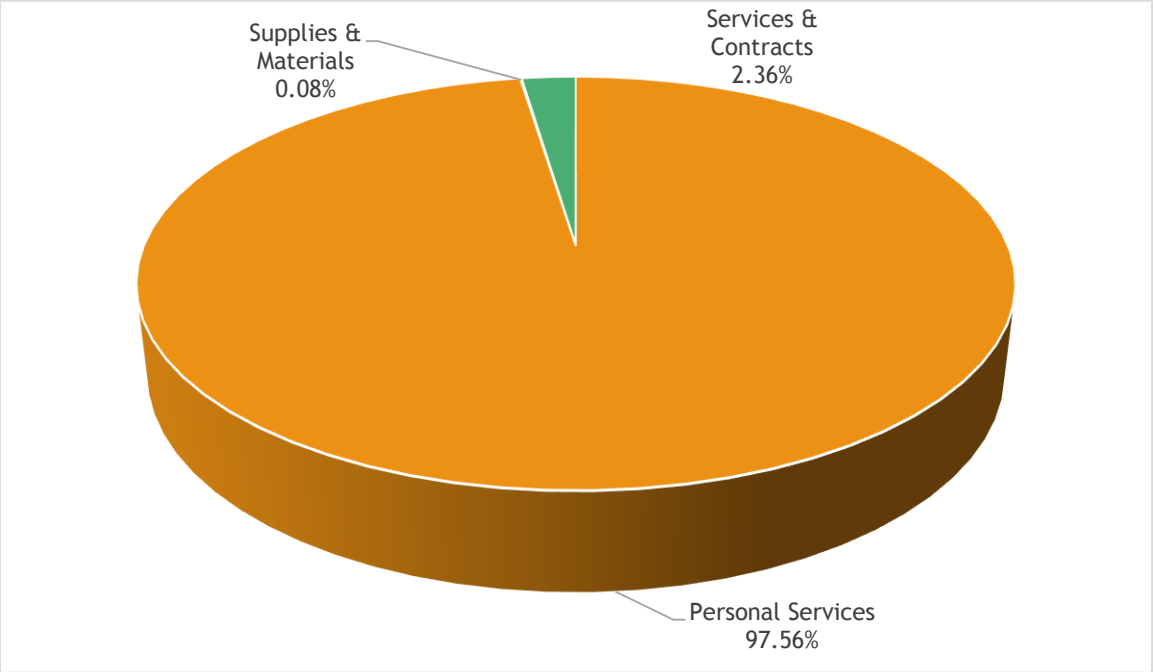


Figure 45 County Manager Expenditures by Type

General Fund – County Manager

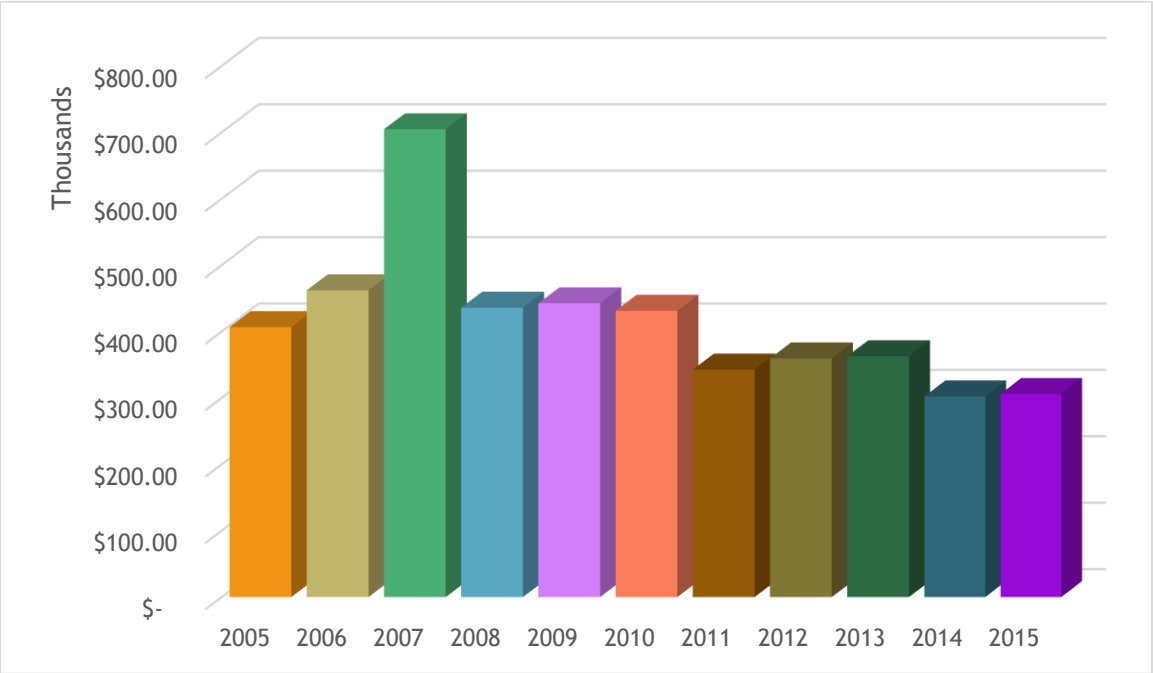


Figure 46 County Manager Expenditure History

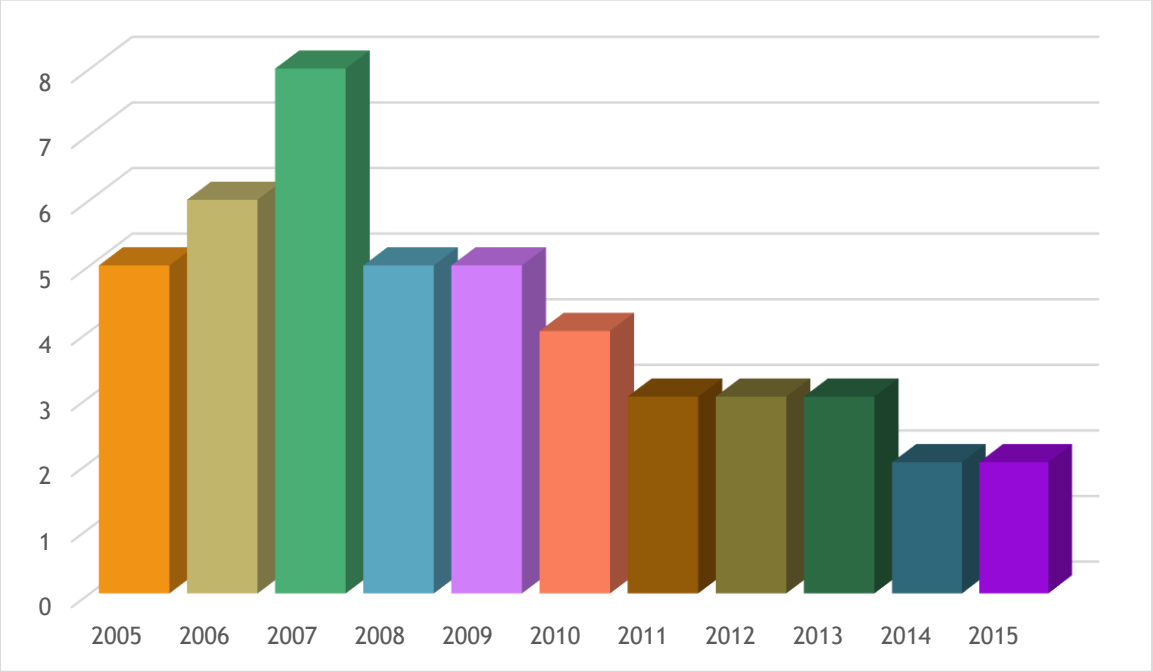


Figure 47 County Manager Position History

General Fund – Board of Elections

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

Significant Accomplishments/Events:

- Selected as a pilot test county for proposed additions to the State of Georgia ElectioNet System.
- Selected as a regional coordinator elections office for thirteen surrounding counties.
- Selected as a training site for thirteen surrounding counties.

Division Goals:

- Implement the new State On-Line Voter Registration system, with 100% training and full functionality in Lowndes County by December 2014 ***CGI, CGII, CGIII, CGIV***
- Implement the new State Ethics Reporting System, with 100% compliance ***CGI, CGIV***
- Complete the bar code scanning and digital documentation of all 75,000 voter files by December 2015 ***CGIII, CGIV***
- Complete all data entry on new/changed voters within seven days of receipt ***CGIV***
- Maintain elections office service time for early voting at 20 minutes for less on high volume days and 15 minutes or less on low volume days ***CGIV***
- Increase early voting to 90% of voter turnout by 2017 ***CGIV***
- Reduce the number of polling places from 9 polling places to 4 by 2018 ***CGIV***

Division Objectives:

- To maintain the highest level of accuracy and efficiency in the elections process
- To maintain the highest level of courteous, efficient customer service

General Fund – Board of Elections

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	347,300	397,855	309,459	273,770	386,582	308,544	(0.30)%
Supplies & Materials	15,295	27,907	12,300	5,424	26,080	10,880	(11.54)%
Services & Contracts	72,412	88,412	64,480	49,050	68,333	43,322	(32.81)%
Total Expenditures	435,007	514,174	386,239	328,244	480,995	362,746	(6.08)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Clerk	1	1	1	2	2	2	100.00%
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	6	6	2	2	2	(66.67)%
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	13	13	10	10	10	(23.08)%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Implement OLVR System	-	-	-	-	Ready	Ready
Implement State Ethics System	-	-	-	-	100%	90%
Complete Conversion of Files to Digital	-	-	-	-	<1%	<1%
Complete data entry within seven days	-	-	-	100%	100%	25%
Early voting wait times less than 20 minutes on high volume days	-	-	-	100%	100%	100%
Early voting wait times less than 15 minutes on low volume days	-	-	-	100%	100%	100%
Increase Early Voting to 90% of Voter Turnout	-	-	-	51%	90%	61%
Reduce Polling Places by 2018	-	-	-	12	9	9

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General Fund – Board of Elections

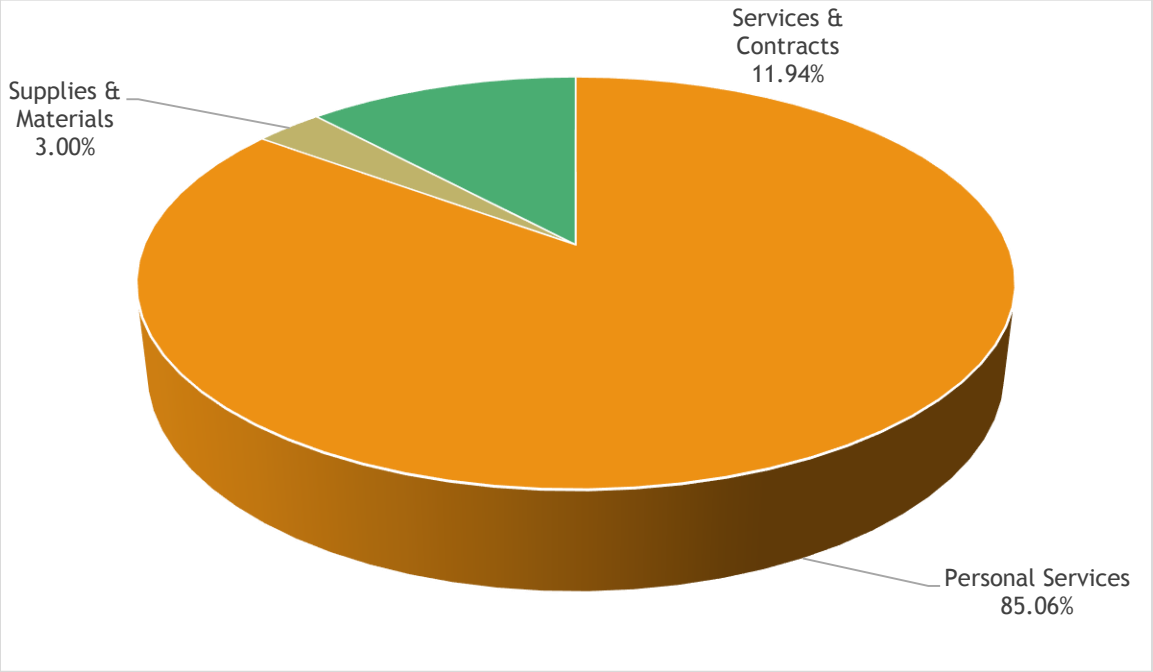


Figure 48 Board of Elections Expenditures by Type

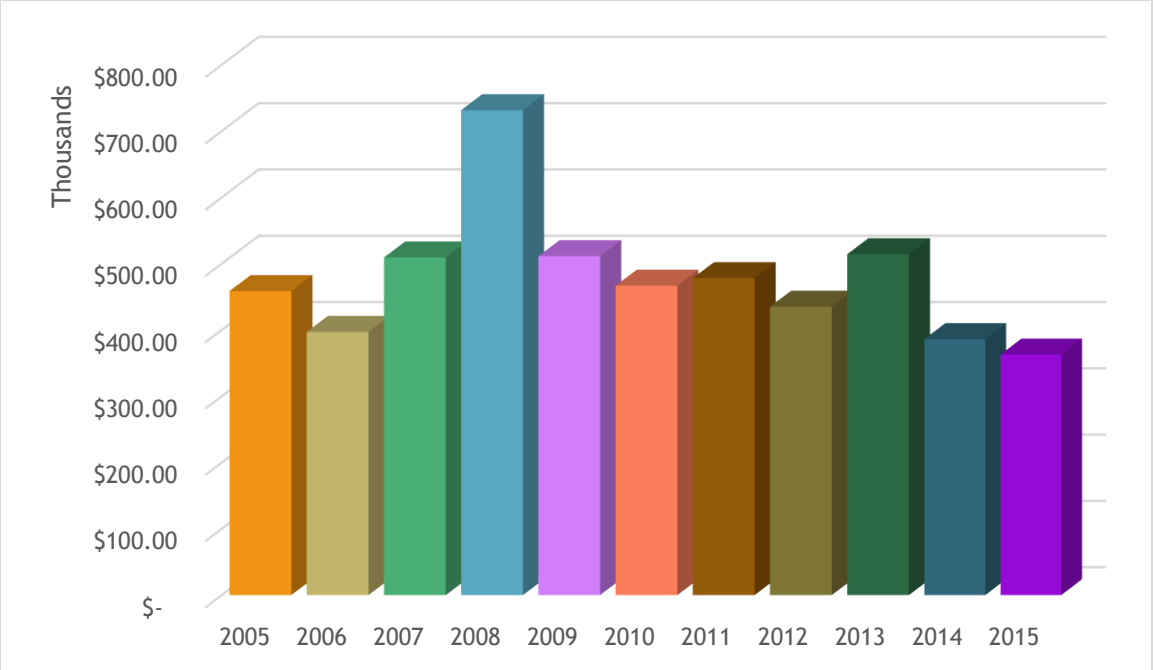


Figure 49 Board of Elections Expenditure History

General Fund – Board of Elections

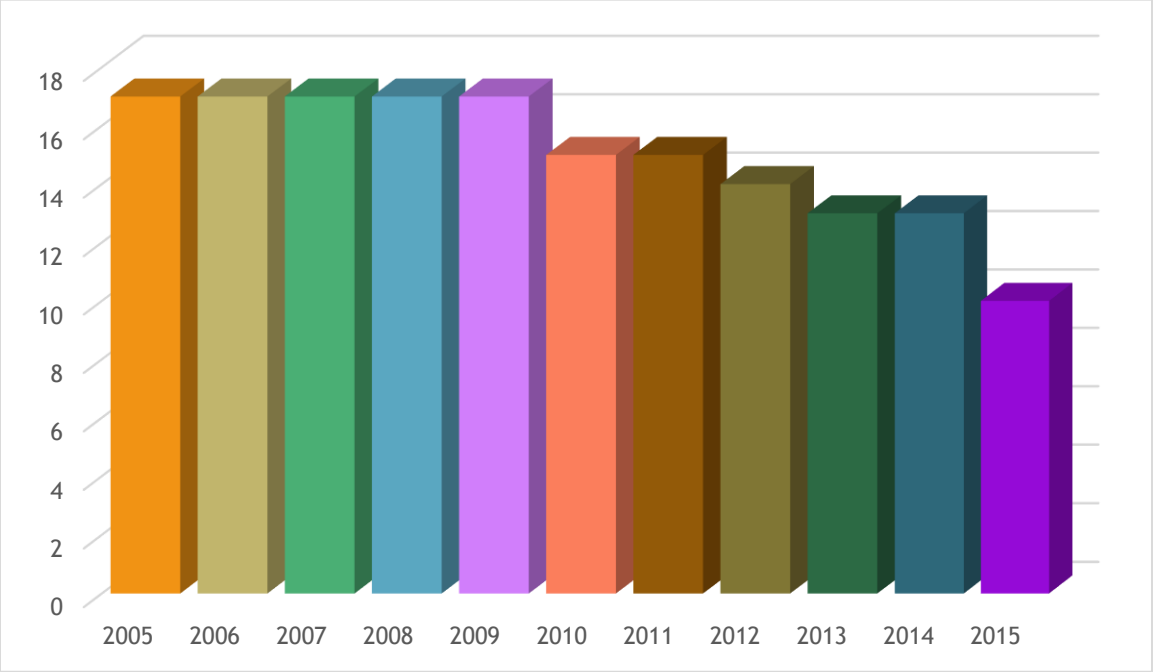


Figure 50 Board of Elections Position History

General Fund – Finance

The Finance Department provides the accounting, payment and collection services for all monies of the Board of Commissioners. The department handles all revenue and expenditure tracking, financial reporting, budgeting, licensing for occupational taxes and alcoholic beverage sales and tracking of immigration forms.

Significant Accomplishments/Events:

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

Division Goals:

- Provide quarterly reporting to the Board of Commissioners ***CGII, CGIII, CGIV***
- Develop a county-wide system for tracking performance measures ***CGIII, CGIV***
- Develop and implement a capital improvement plan ***CGIII, CGIV***
- Develop a tracking system for licensing to improve efficiencies and reduce wait time for citizens ***CGI, CGII, 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 to all our customer and finding 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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	344,602	354,457	399,477	331,304	491,985	445,132	11.43%
Supplies & Materials	1,836	2,732	2,500	4,193	4,100	3,800	52.00%
Services & Contracts	142,135	161,326	159,981	133,459	168,563	164,276	2.68%
Total Expenditures	488,573	518,515	561,958	468,956	664,648	613,208	9.12%

General Fund – Finance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Accountant	1	1	1	1	1	1	0.00%
Accounting Clerk	-	-	-	-	2	1	100.00%
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	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Total Positions	6	6	7	7	9	8	14.29%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
CAFR Awards	1	1	1	1	1	1
Distinguished Budget Awards	1	1	1	1	1	1
Budget Approval Date	June 23	July 19	June 28	June 26	June 24	June 24
Percentage of Departments Meeting Budget Deadlines	85%	90%	95%	95%	95%	97%
Customers Utilizing Credit Card Payments	-	400	1,000	1,500	1,800	2,100
Customers Utilizing ACH Payments	200	225	250	250	275	275
Checks Issued	8,511	8,235	7,799	7,302	6,492	6,500
Purchase Orders Issued	10,406	7,947	7,379	7,826	7,172	7,250

General Fund – Finance

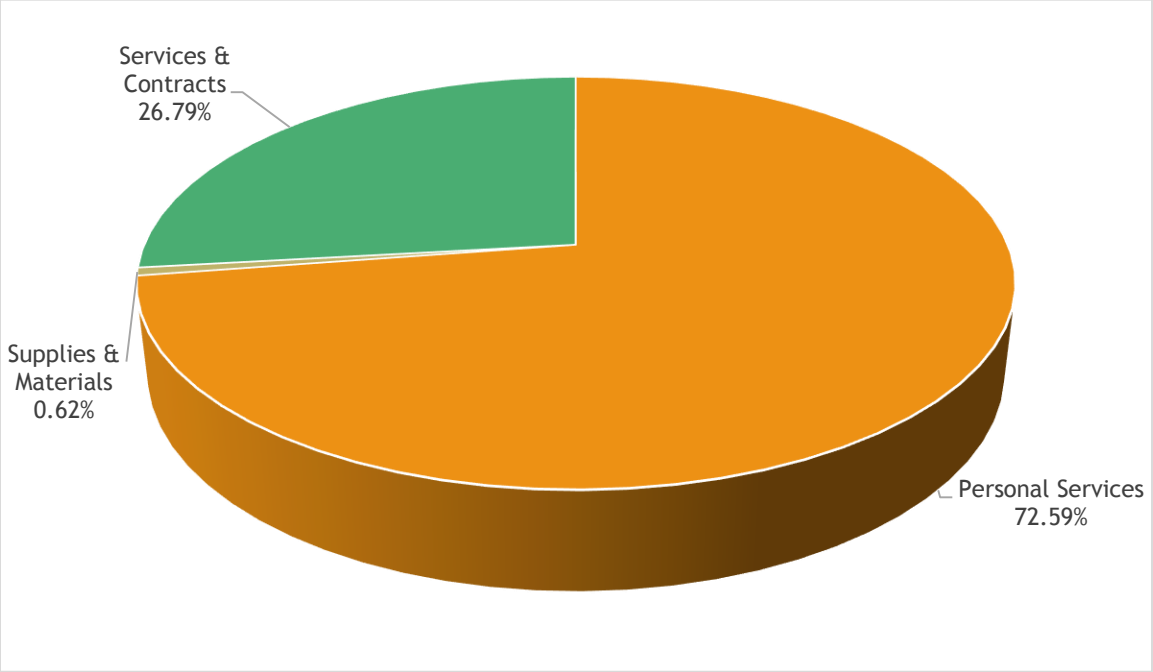


Figure 51 Finance Expenditures by Type

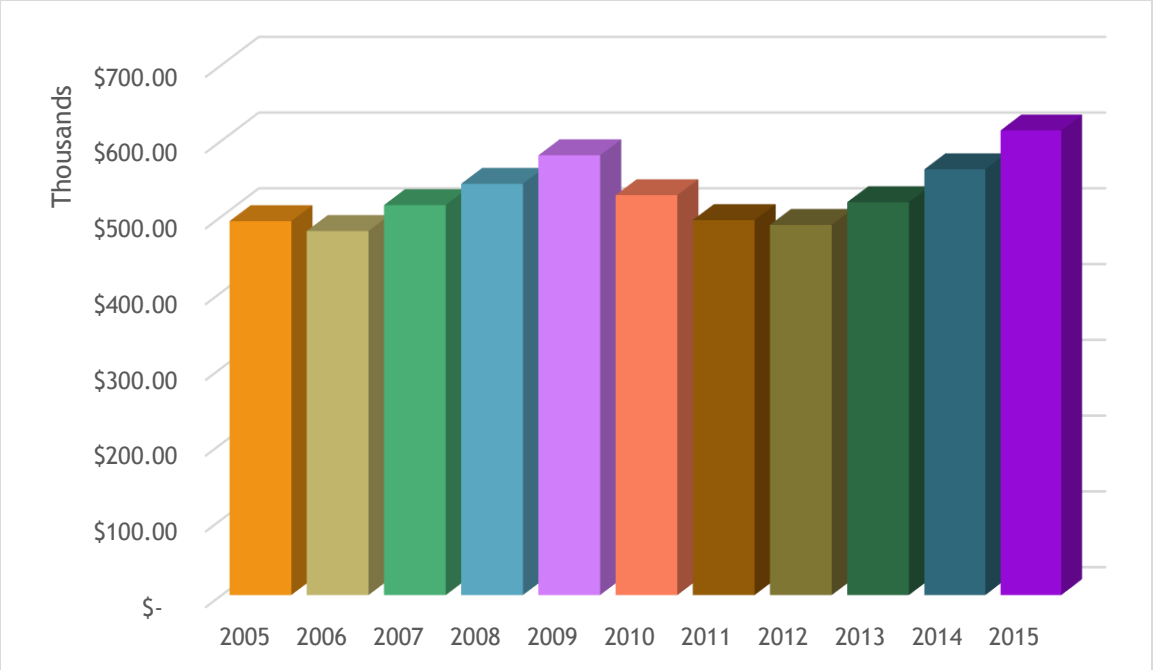


Figure 52 Finance Expenditure History

General Fund – Finance

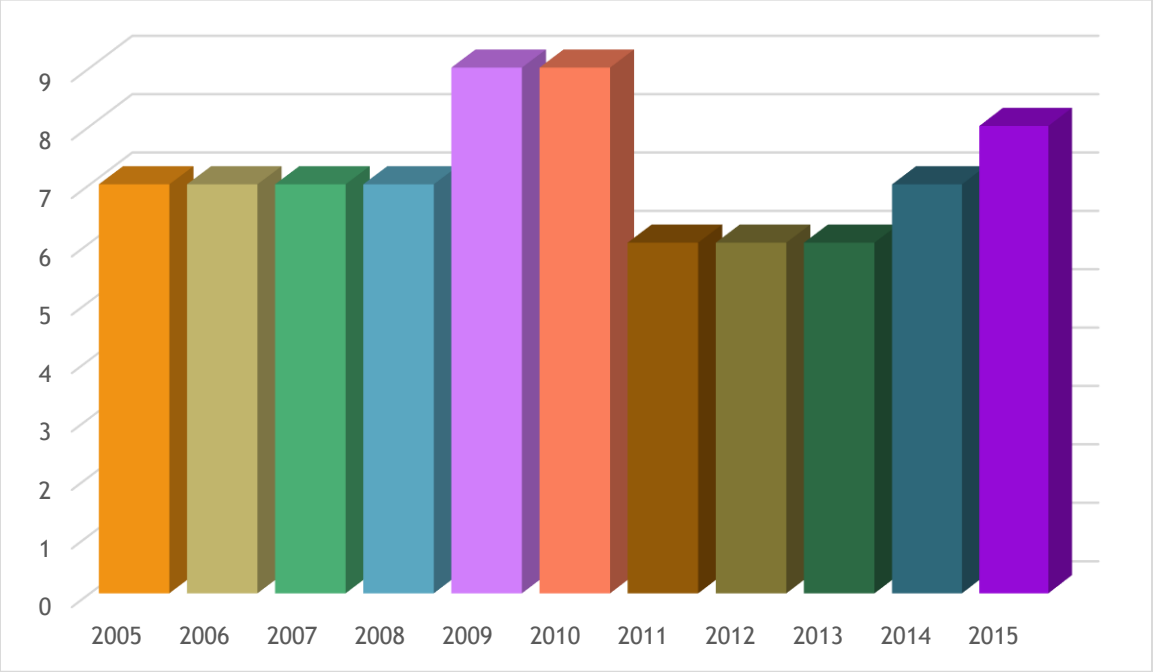


Figure 53 Finance Position History

General Fund – Human Resources

The Human Resources Department provides professional assistance in planning, development and administrative functions of human departments for Lowndes County. The department is the central human resource agency for all organizational units of the County government. This division took on Risk Management in 2012.

Significant Accomplishments/Events:

- Implementation of the new compensation plan recommended in the pay plan study
- Successful year with the wellness program including healthy breaks (lunch and learns) and other events to promote wellness

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 "Healthy Breaks" programs for health and other employee programs ***CGIII, CGIV***

Division Objectives:

- To ensure compliance 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 division in the hiring process, ensuring that Lowndes County's employees are qualified and professional

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	289,719	211,106	247,277	210,801	253,772	271,767	9.90%
Supplies & Materials	1,779	4,606	3,700	2,872	1,800	1,800	(51.35)%
Services & Contracts	630,739	619,221	601,003	612,363	633,959	622,717	3.61%
Total Expenditures	922,237	834,933	857,980	826,036	889,531	896,284	5.20%

General Fund – Human Resources

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Employees Served at Health Fair	230	340	350	400	450	450
Employees Participating in Wellness Program	-	-	-	350	400	400
Total Positions Managed	595	598	600	600	600	600
Total Positions Posted	43	57	55	55	55	55
Total Applications Processed	3,527	2,979	3,000	3,000	3,000	3,000
Employees Hired/In-Processed	71	62	70	70	70	70
Safety Incentive Discount	✓	✓	✓	✓	✓	✓
IRMA Safety and Dividend Credit	✓	✓	✓	✓	✓	✓

General Fund – Human Resources

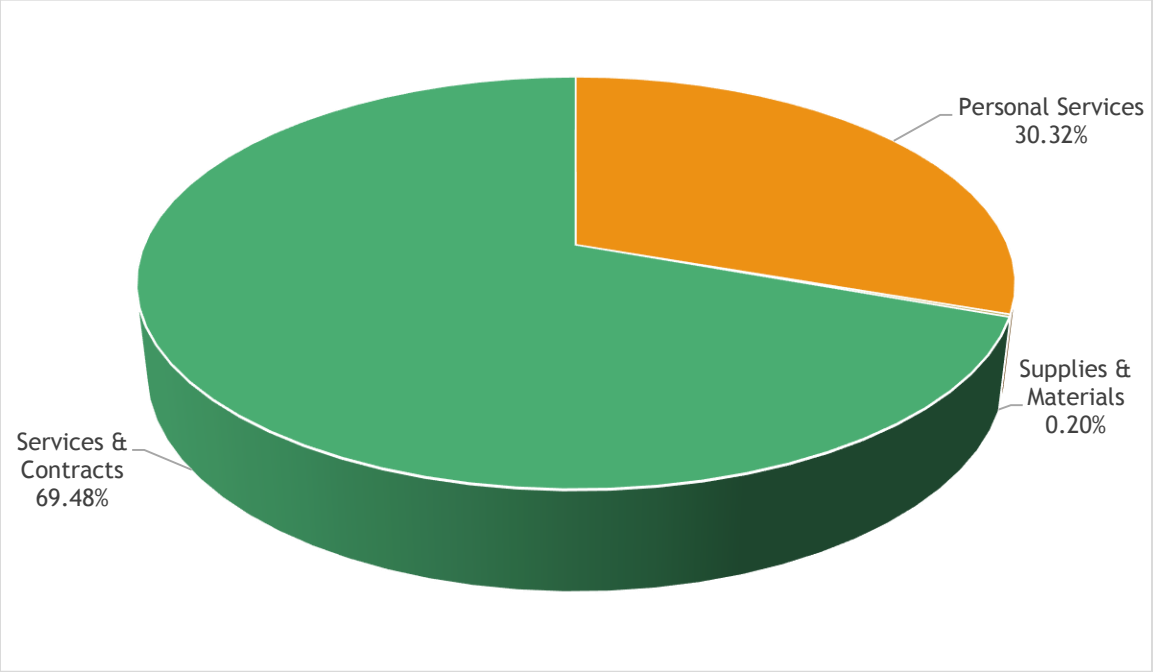


Figure 54 Human Resources Expenditures by Type

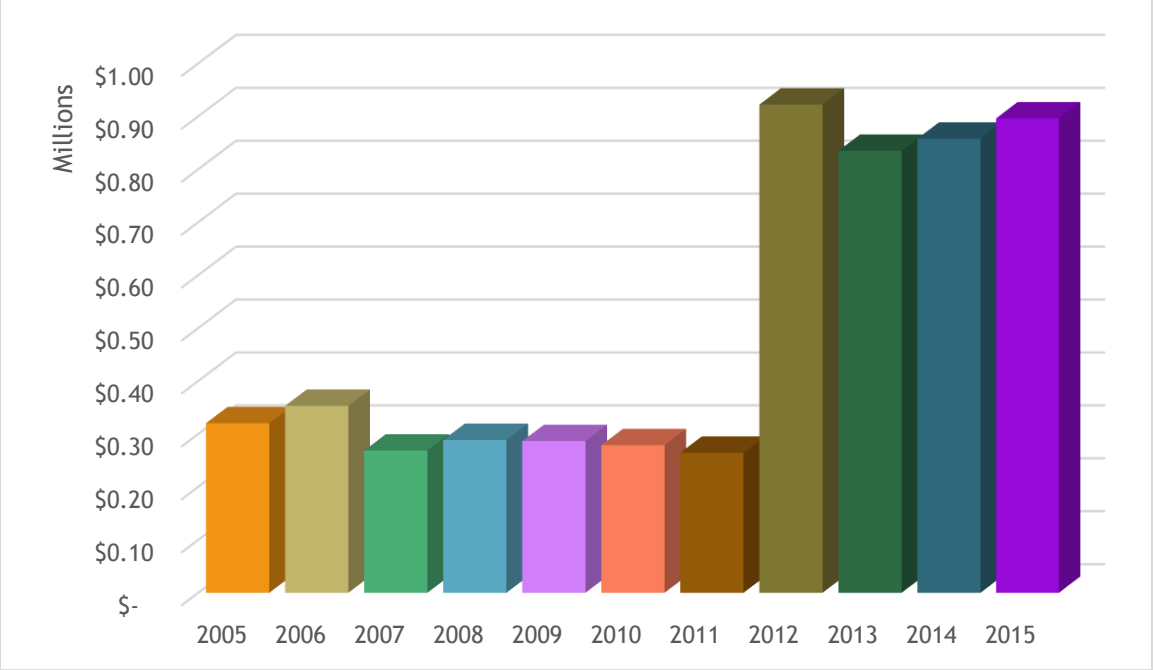


Figure 55 Human Resources Expenditure History

General Fund – Human Resources

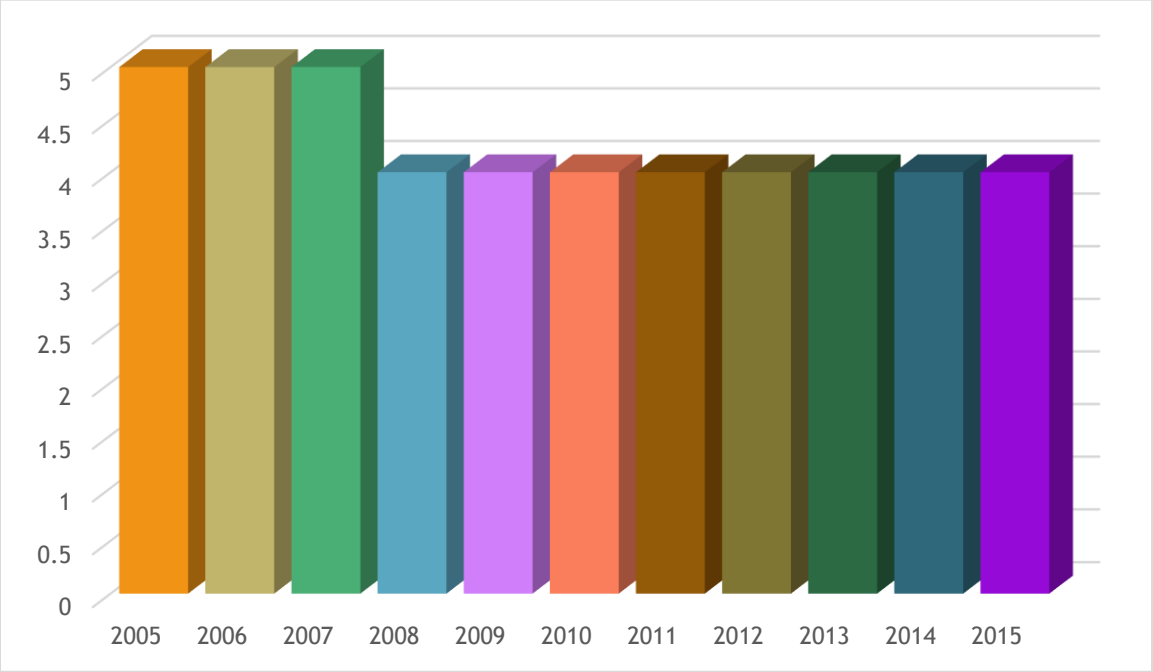


Figure 56 Human Resources Position History

General Fund – Information Technology

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

Division Goals:

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

Division Objectives:

- To maintain 99.9999% 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 fifteen minute first call back on priority one issues

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	495,355	499,846	496,235	411,669	599,653	532,918	7.39%
Supplies & Materials	18,922	34,917	18,350	14,520	107,245	52,500	186.10%
Services & Contracts	475,104	446,648	453,358	358,470	660,486	477,556	5.34%
Capital Outlay	247,551	138,359	200,000	339,995	745,500	400,000	100.00%
Debt Service	64,915	-	-	-	-	-	0.00%
Total Expenditures	1,301,847	1,119,770	1,167,943	1,124,654	2,112,884	1,462,974	25.26%

General Fund – Information Technology

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Computer Technician	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/ Administrative Assistant	1	1	1	1	2	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
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%
Total Positions	7	7	7	7	9	7	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Unscheduled Downtime	<1.00%	<0.01%	<0.01%	<0.01%	<0.01%	<0.01%
% of SPAM Blocked	90%	99%	99%	99%	99%	99%
% of Hacking Attempts Blocked	100%	100%	100%	100%	100%	100%
% of Work Orders Completed in 48 Hours	90%	95%	95%	95%	95%	95%
% of Work Orders Completed in 24 Hours	-	60%	60%	60%	60%	60%
% of Data Lost	-	0%	0%	0%	0%	0%

General Fund – Information Technology

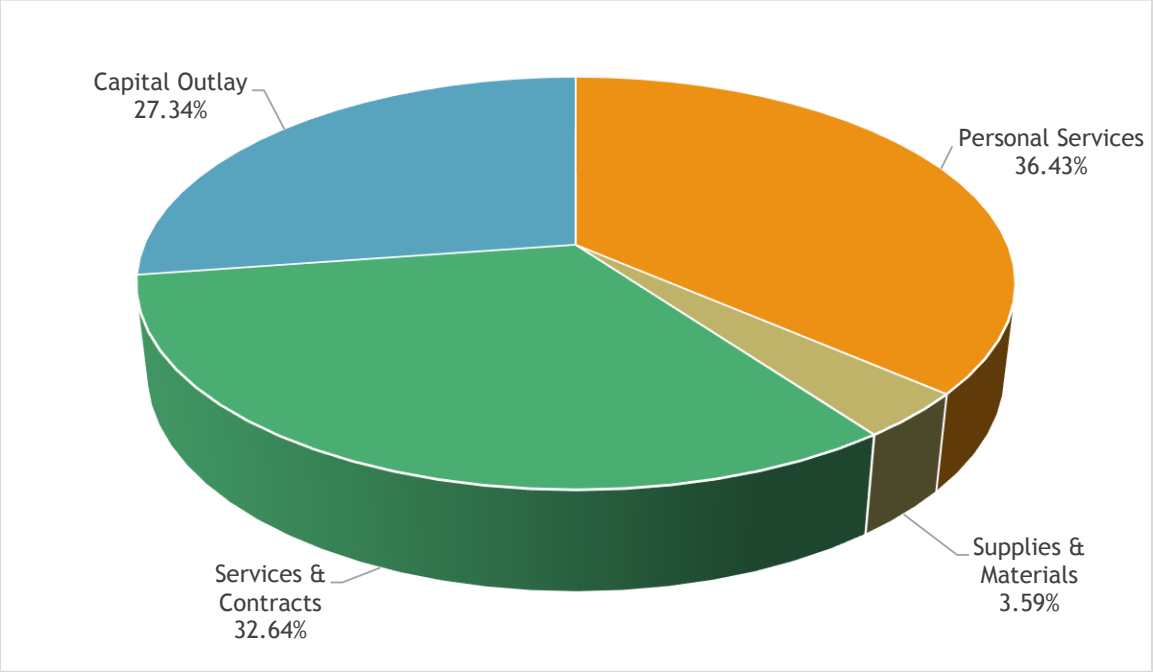


Figure 57 Information Technology Services Expenditures by Type

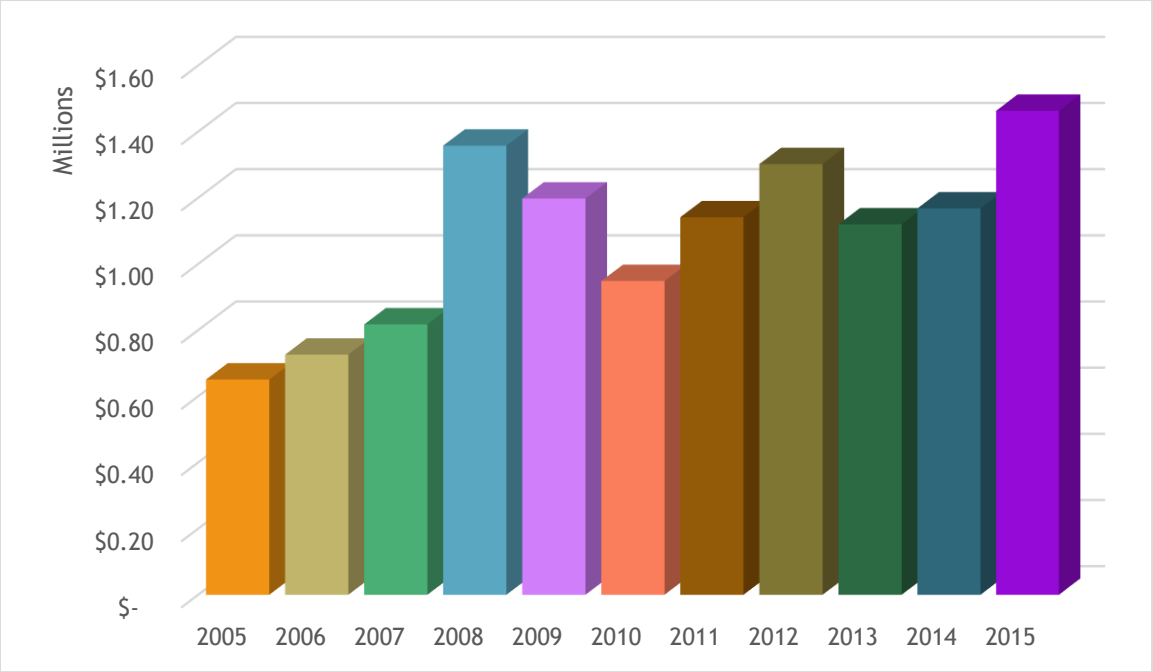


Figure 58 Information Technology Services Expenditure History

General Fund – Information Technology

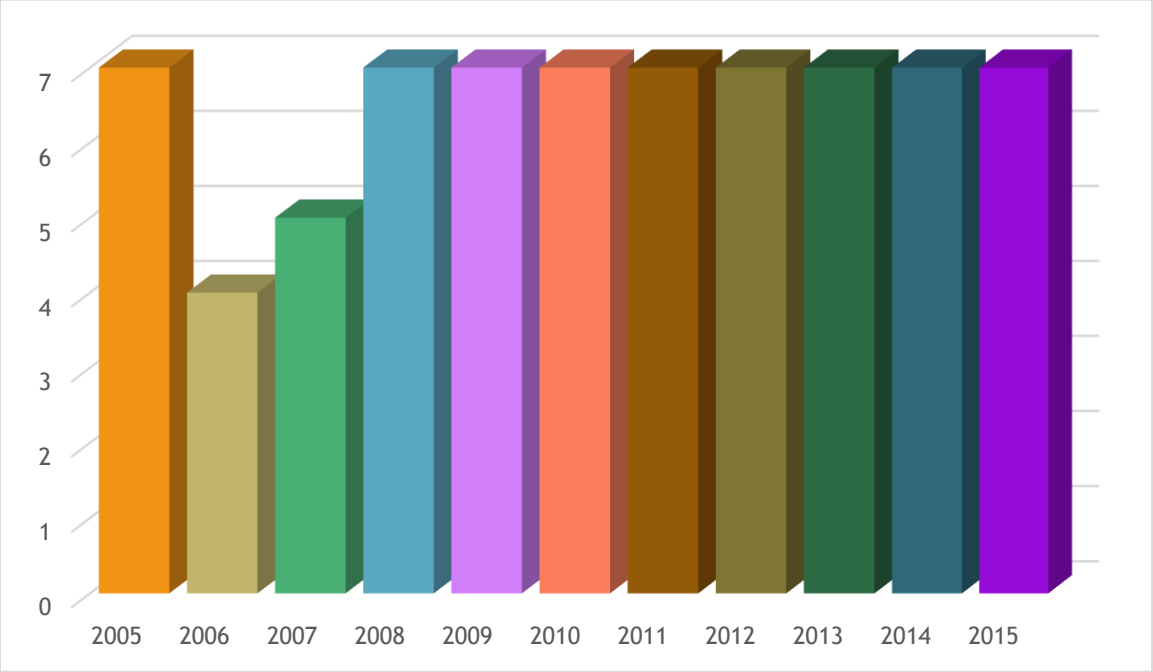


Figure 59 Information Technology Services Position History

General Fund – Tax Commissioner

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

Significant Accomplishments/Events:

- Maintained quality of service despite new legislation which resulted in increased duties and completion times

Division Goals:

- Reduce the number of missed phone calls by 50% ***CGIII, CGIV***
- Reduce the time citizens wait in line by 5 minutes ***CGIII, CGIV***
- Increase public awareness of changes in legislation that affect the office ***CGII, CGIV***

Division Objectives:

- To collect and distribute monies to taxing authorities that have been generated through ad valorem, fees and tax sales
- To prepare all documents to secure tax exemptions, titles and tags for motor vehicles in accordance with state law
- To prepare digests for the purpose of taxation for the state, county and independent schools and independent cities
- To issue plates, mobile home stickers and handicap placards
- To generate tax notices for delinquent property, timber, NOD's, heavy duty and mobile homes

General Fund – Tax Commissioner

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	1,062,234	1,034,982	1,035,683	892,572	1,090,425	1,065,229	2.85%
Supplies & Materials	20,241	23,663	19,000	17,876	24,500	18,000	(5.26)%
Services & Contracts	143,644	124,272	154,392	129,050	181,037	154,833	0.29%
Capital Outlay	528	-	-	-	-	-	0.00%
Total Expenditures	1,226,647	1,182,917	1,209,075	1,039,498	1,295,962	1,238,062	2.40%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
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	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	0.00%
Senior Tax Clerk	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	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	22	21	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Collection Rate for Current Levy	97%	97%	97%	97%	97%	97%
Tags Issued	80,000	80,000	80,000	80,000	80,000	80,000
Number of Tax Transactions	-	-	64,001	61,823	62,000	62,000
Total Collections for All Agencies	-	-	$71.3m	$79.6m	$80m	$80m
Total Collections for Lowndes County	-	-	$20.8m	$24.5m	$25m	$25m

General Fund – Tax Commissioner

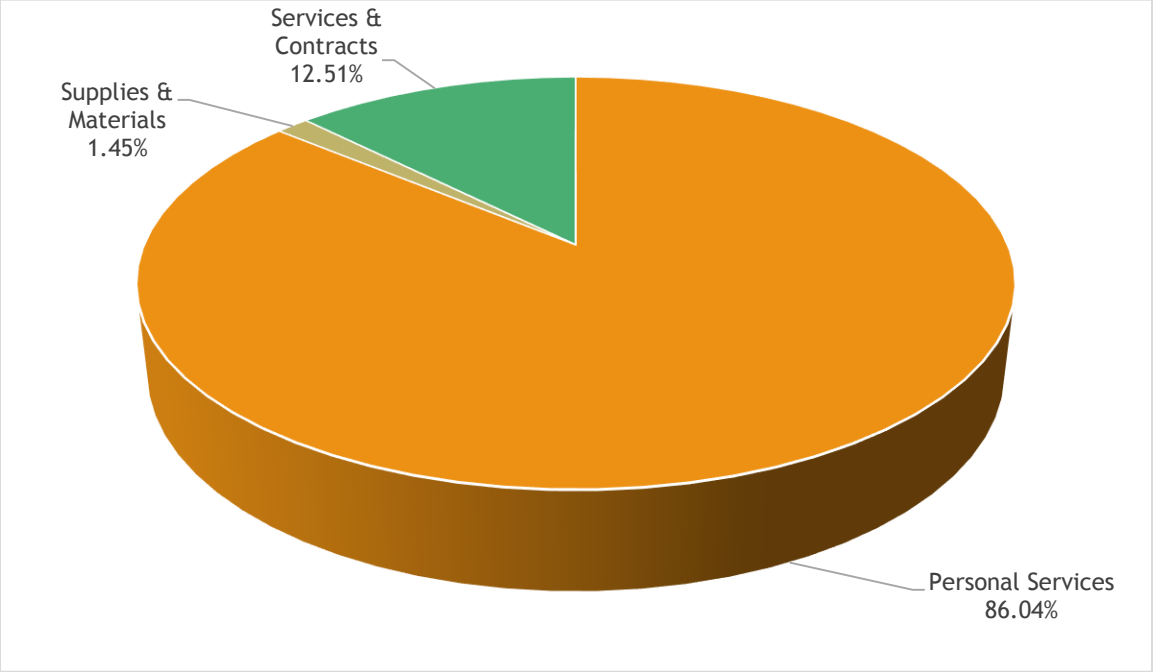


Figure 60 Tax Commissioner Expenditures by Type

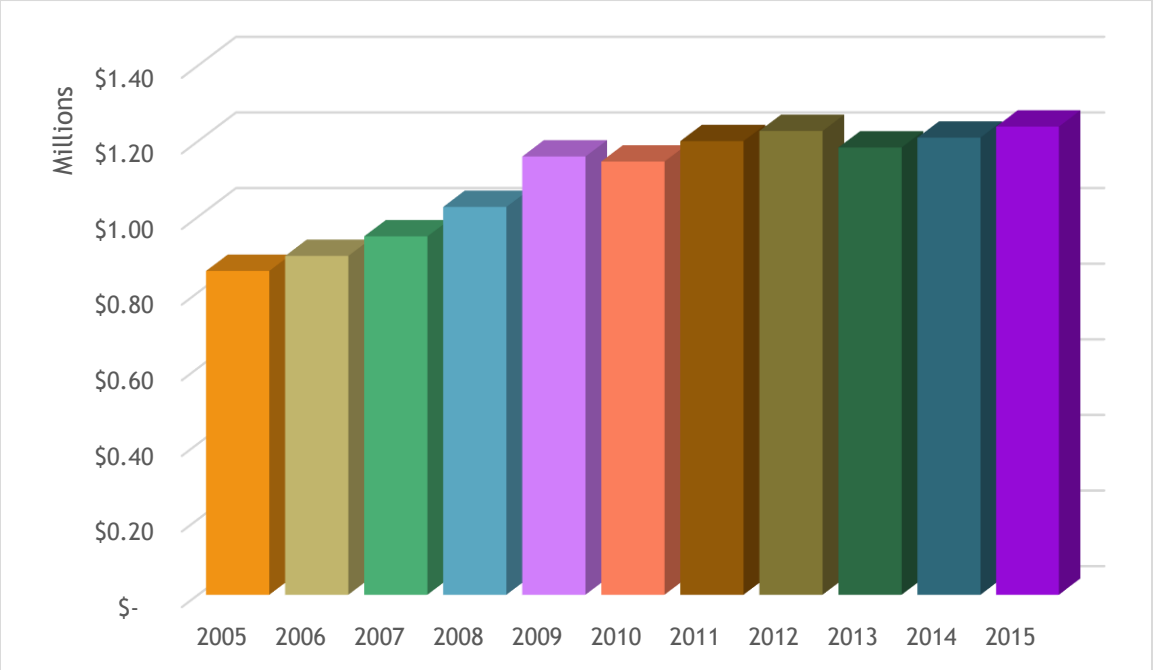


Figure 61 Tax Commissioner Expenditure History

General Fund – Tax Commissioner

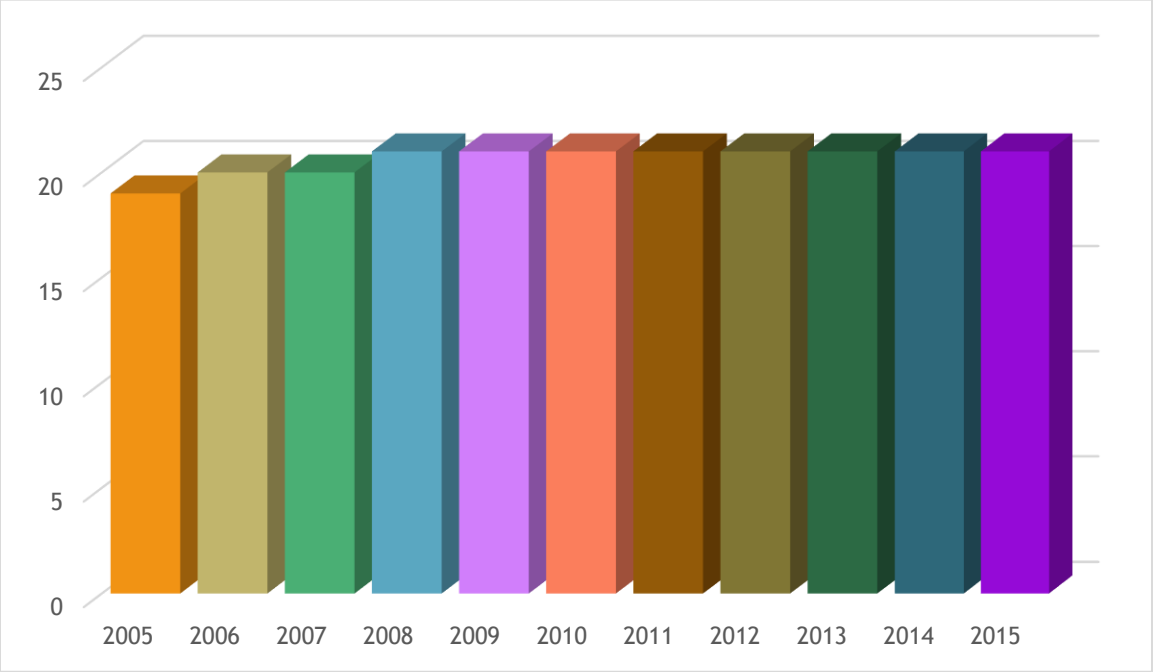


Figure 62 Tax Commissioner Position History

General Fund – Board of Assessors

The Board of Assessors is responsible for the determination of the value of all taxable property in the County, the application of all legislative tax rate classifications and maintenance of all tax digest data.

Significant Accomplishments/Events:

- State Audits ratio analysis was above 38% allowing public utilities to be assessed at the full 40%

Division Goals:

- Review at least 25% of properties annually ***CGIII, CGIV***
- Provide the Tax Commissioner with a timeless digest with less than 3% margin of error ***CGIII, CGIV***
- Implement technology improvements to streamline our processes and allow appraiser to make adjustment in the field ***CGIII, CGIV***

Division Objectives:

- To value, class and stratify all tangible property in the County
- To apply all legislative tax rate classifications and maintain the tax digest data

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	1,173,849	1,177,801	1,177,888	1,002,890	1,259,390	1,213,063	2.99%
Supplies & Materials	5,019	3,912	21,629	4,870	91,980	17,790	(17.75)%
Services & Contracts	232,662	149,260	172,021	172,667	475,366	242,396	40.91%
Capital Outlay	-	-	-	-	28,000	-	0.00%
Total Expenditures	1,411,530	1,330,973	1,371,538	1,180,427	1,854,736	1,473,249	2.40%

General Fund – Board of Assessors

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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	3	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	0.00%
Mobile Home Locator	-	1	1	1	1	1	0.00%
Real Property Appraiser	2	2	2	2	3	2	0.00%
Real Property Appraiser I	3	3	3	3	3	3	0.00%
Real Property Supervisor	-	-	-	1	1	1	100.00%
Residential Appraisal Supervisor	1	1	1	-	-	-	(100.00)%
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	23	24	24	24	25	24	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Parcel Count	46,902	47,378	47,523	47,700	47,819	48,000
% of Property Reviewed	21%	17%	17%	20%	19%	20%
Number of Appeals Filed	289	1,380	1,800	1,173	1,200	1,200
Appeals Resolved by Board of Assessors	137	690	1,150	755	800	800
Appeals Resolved by Board of Equalization	47	361	420	418	400	400

General Fund – Board of Assessors

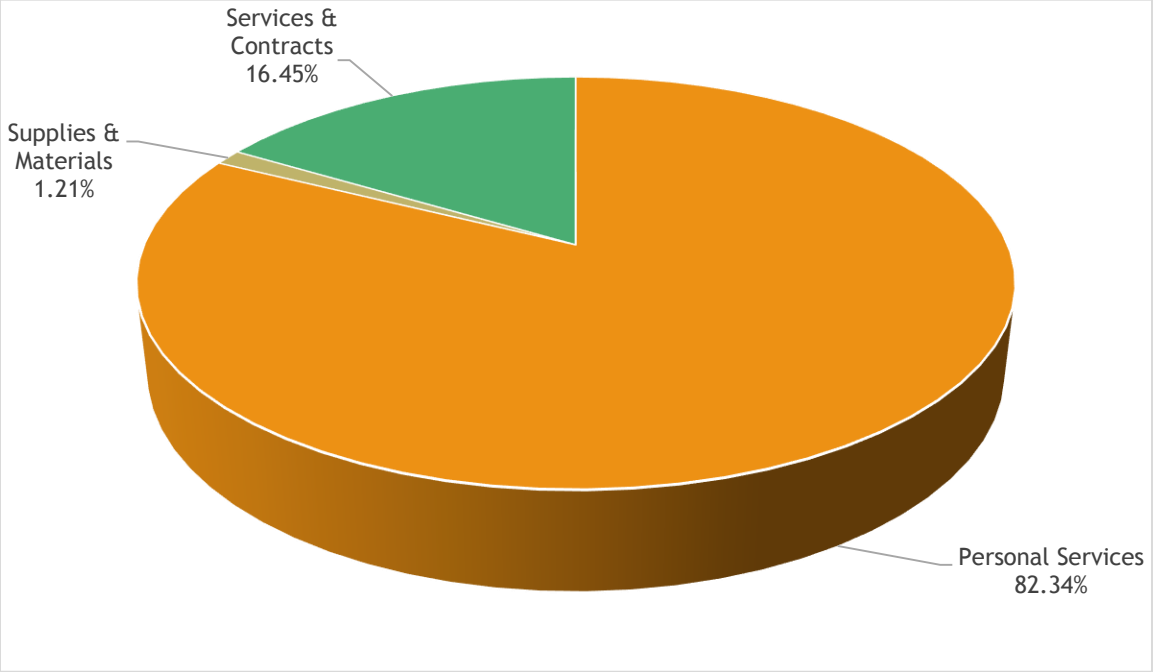


Figure 63 Board of Assessors Expenditures by Type

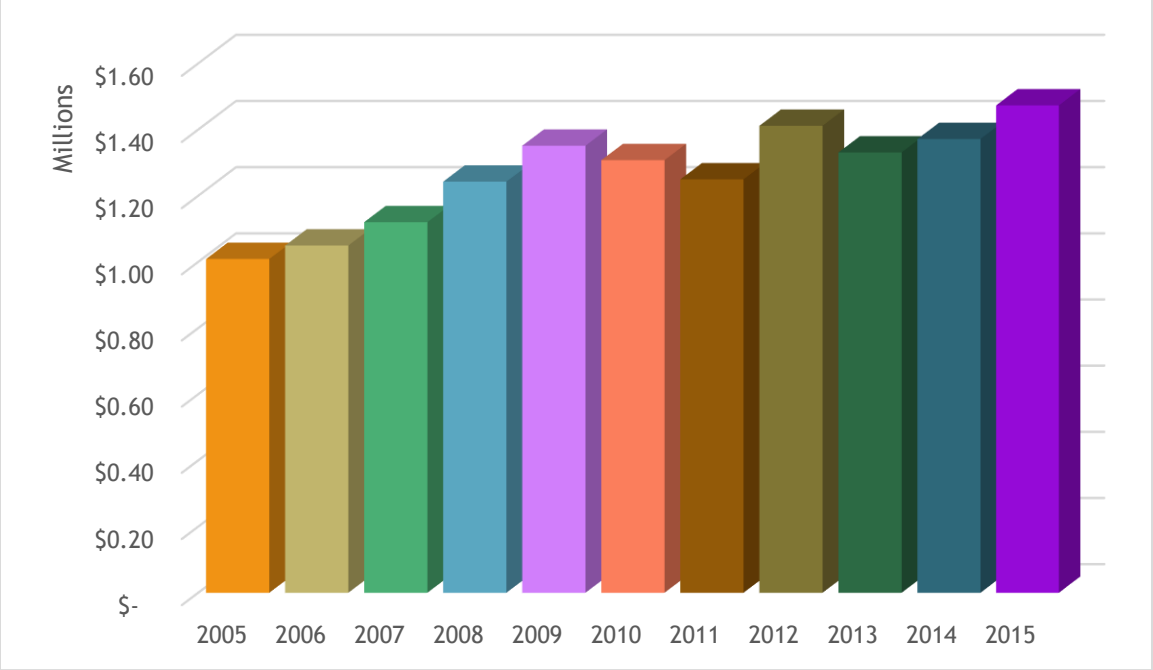


Figure 64 Board of Assessors Expenditure History

General Fund – Board of Assessors

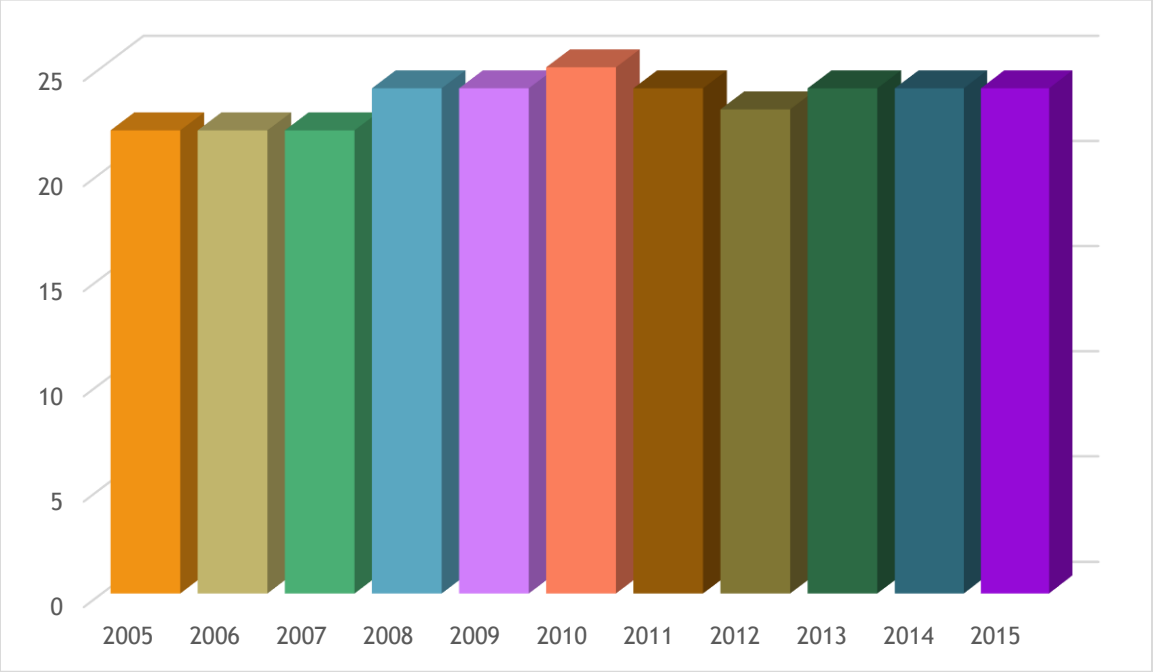


Figure 65 Board of Assessors Position History

General Fund – Facilities Maintenance

The Facilities Maintenance Department is responsible for the maintenance and repair of all County-owned facilities. The department is separated into a number of divisions that account for specific facilities. The Administrative Division accounts for all personnel including building maintenance personnel, grounds maintenance personnel, custodial staff and mail clerks.

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 in 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 ***CGIII, CGIV***
- Generate 40% of work orders from preventative maintenance ***CGIII, 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 reflects positively on our community
- To monitor and improve departmental safety efforts
- To provide exceptional customer service throughout the County

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	806,166	874,645	961,421	834,103	983,195	1,030,620	7.20%
Supplies & Materials	37,064	43,517	37,725	29,650	50,605	39,980	5.98%
Services & Contracts	1,052,569	1,113,877	1,098,536	921,771	1,407,257	1,195,712	8.85%
Capital Outlay	1,983	17,523	16,100	8,431	117,100	78,500	387.58%
Debt Service	1,156,856	886,053	1,156,356	121,631	1,053,400	1,053,400	(8.90)%
Total Expenditures	3,054,638	2,935,615	3,270,138	1,915,586	3,611,557	3,398,212	3.92%

General Fund – Facilities Maintenance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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 Maintenance Worker	-	4	4	4	4	4	0.00%
Mail Clerk	1	1	1	1	1	1	0.00%
Total Positions	21	25	25	25	25	25	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Number of Buildings Maintained	52	51	51	51	51	51
Number of Grounds Maintained	58	58	58	58	58	58
Average Days for Completions of Work Orders	7	6	5	5	4	4
Work Orders Completed	-	-	1,440	1,440	1,413	1,400

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General Fund – Facilities Maintenance

By Facility	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administration	898,472	960,002	1,034,648	892,059	1,105,371	1,126,974	8.92%
Emergency Operations Center	-	-	40,624	35,456	46,819	46,182	13.68%
Courthouse	67,512	46,507	40,485	31,278	48,978	39,496	(2.44)%
Animal Shelter	-	-	46,704	34,685	46,586	43,136	(7.64)%
Health Centers	20,465	20,867	20,914	16,056	21,764	20,964	0.24%
Auxiliary Buildings	28,762	37,622	25,599	26,840	37,947	65,173	154.59%
Public Works	44,396	53,452	41,096	34,563	50,348	47,498	15.58%
Leila Ellis	44,663	47,774	47,453	29,824	47,698	37,897	(20.14)%
Human Resource Building	169,822	289,655	251,455	225,239	277,899	267,247	6.28%
Old Admin Building	5,626	10,172	5,444	4,572	222,494	43,644	701.69%
4H Camp	37,150	37,505	30,728	25,341	56,645	42,805	39.30%
Board of Elections Building	31,298	28,880	29,526	21,787	39,036	38,896	31.73%
Civic Center	56,280	41,146	38,800	33,972	44,700	43,378	11.80%
District Attorney Building	247	-	-	-	-	-	0.00%
Lowndes County Governmental Building	69,397	75,928	67,246	54,395	108,146	72,396	7.66%
Judicial/ Administration Complex	1,580,548	1,286,105	1,549,416	449,519	1,457,126	1,462,526	(5.61)%

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General Fund – Facilities Maintenance

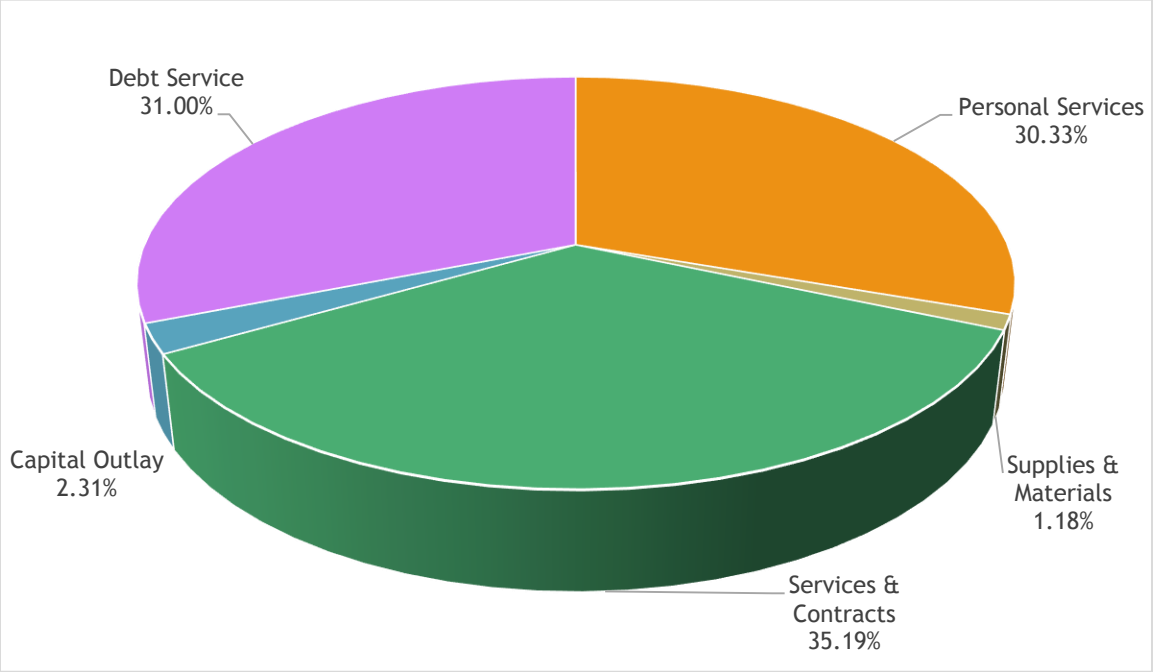


Figure 66 Facilities Maintenance Expenditures by Type

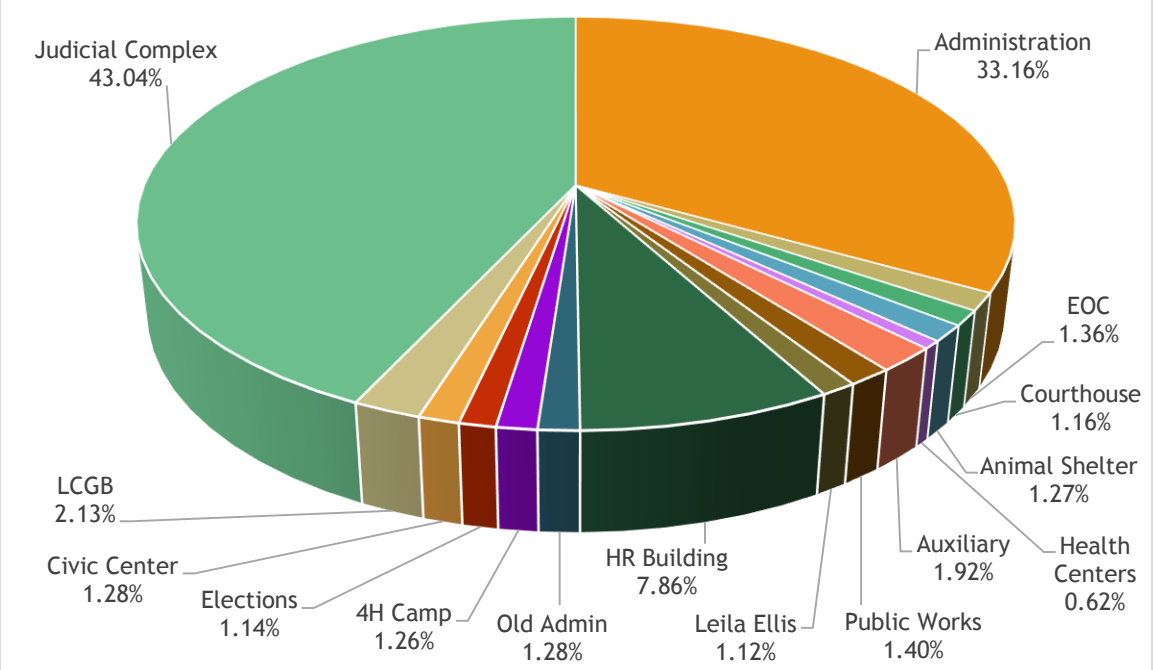


Figure 67 Facilities Maintenance Expenditures by Facility

General Fund – Facilities Maintenance

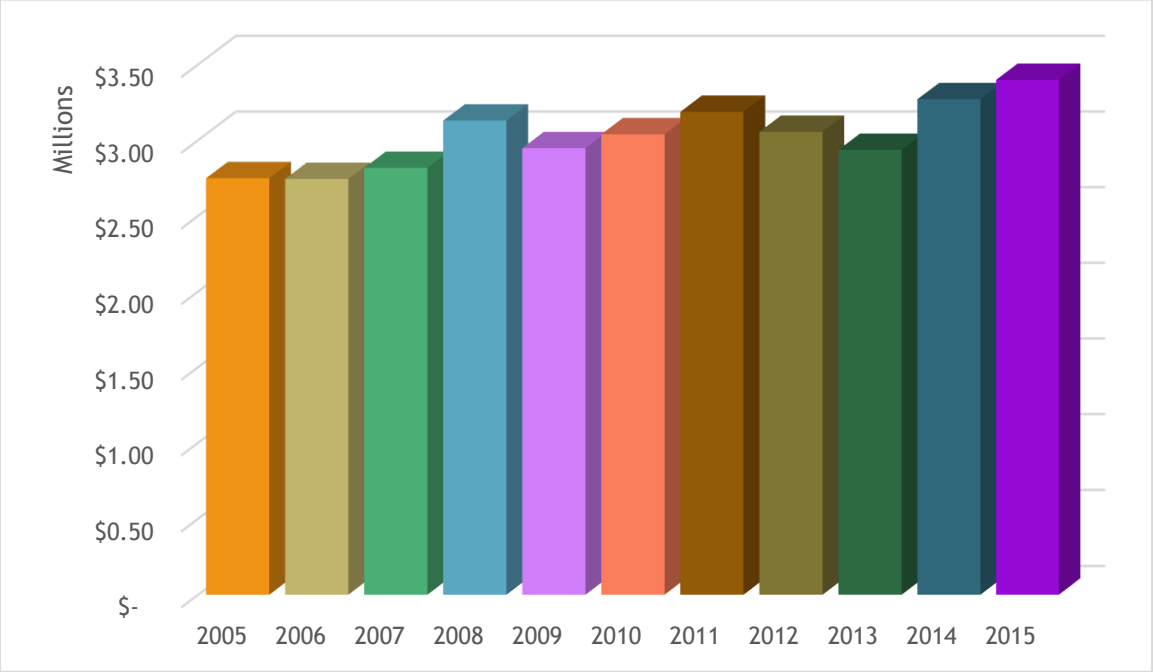


Figure 68 Facilities Maintenance Expenditure History

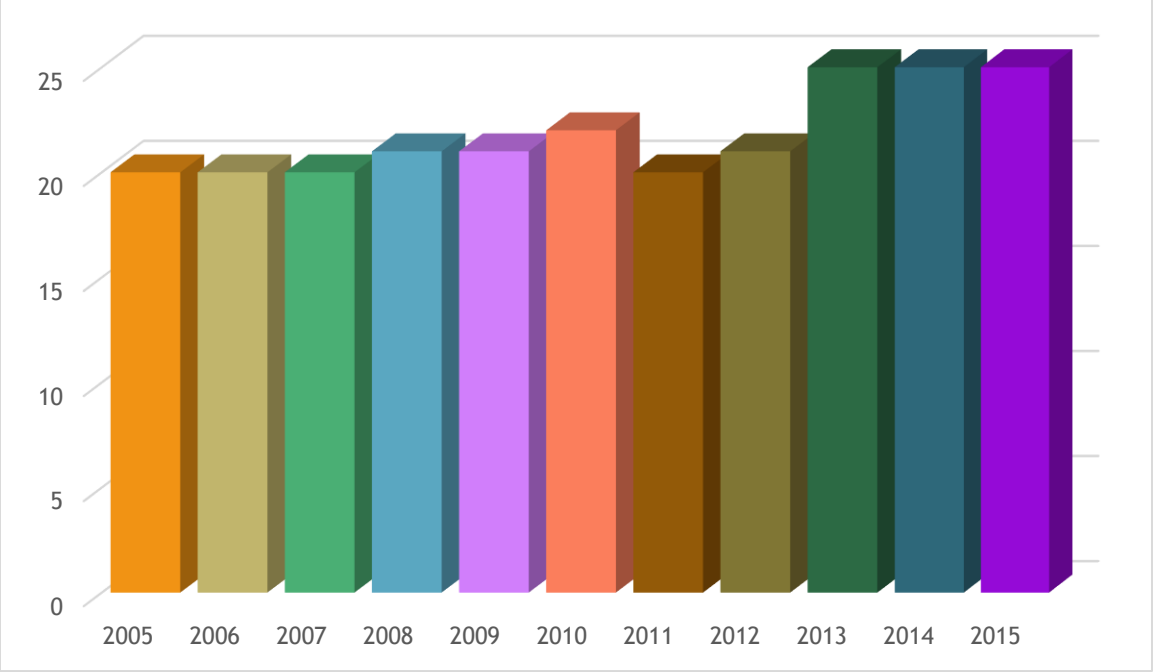


Figure 69 Facilities Maintenance Position History

General Fund – 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.

Division Goals:

- Reduce the review time for construction plans for subdivisions and commercial site plans
- Maintain 100% PACES rating on all county roads for participation in LMIG and LARP
- Implement new on-line right of way encroachment permitting program
- Complete SPLOST improvements for road construction and facilities

Division Objectives:

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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	568,541	517,622	498,038	436,702	554,128	517,302	3.87%
Supplies & Materials	157	2,505	10,670	8,802	7,229	6,269	(41.25)%
Services & Contracts	77,656	74,445	72,180	54,006	70,571	71,170	(1.40)%
Total Expenditures	646,354	594,612	580,888	499,510	631,928	594,741	2.38%

General Fund – County Engineer

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Assistant	-	-	-	-	1	-	0.00%
County Engineer	1	1	1	1	1	1	0.00%
Development Reviewer	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 Positions	7	7	6	6	7	6	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Percent of E&S Reviews within 24 Hours	90%	95%	95%	95%	95%	95%
Percent of Plans Reviewed within 10 Days	98%	99%	99%	99%	99%	99%
Percent of Projects Awarded within 10% of Estimates	90%	90%	95%	95%	95%	98%
Miles of Paving Under LMIG	8.78	8.88	9.0	9.0	9.0	9.0

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General Fund – County Engineer

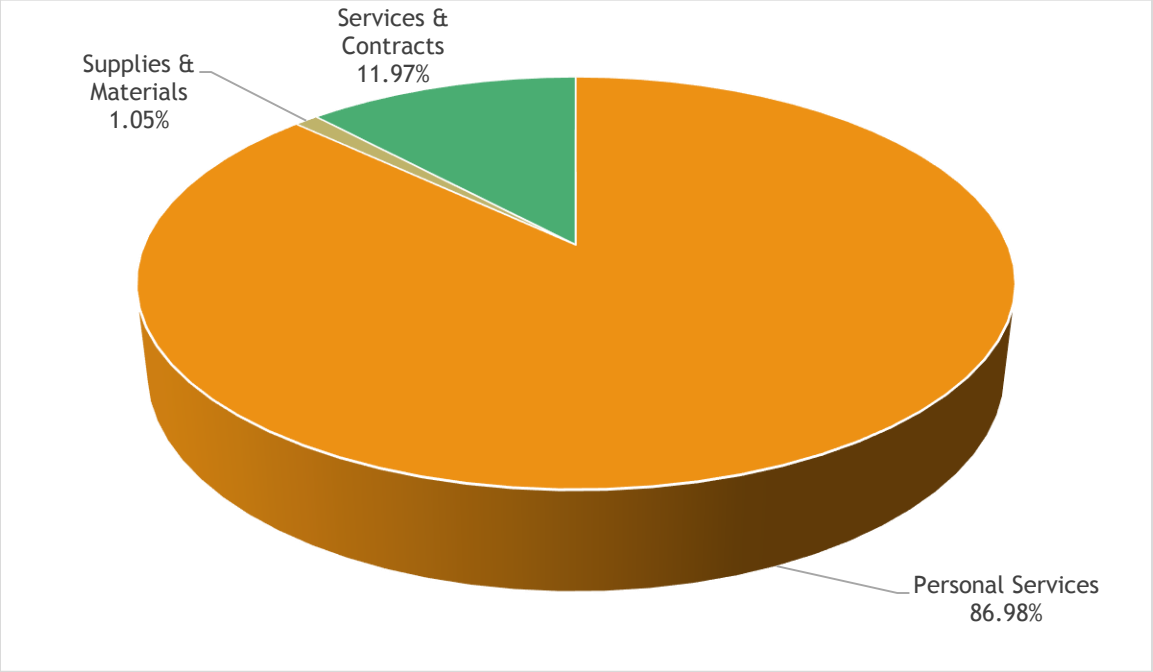


Figure 70 County Engineer Expenditures by Type

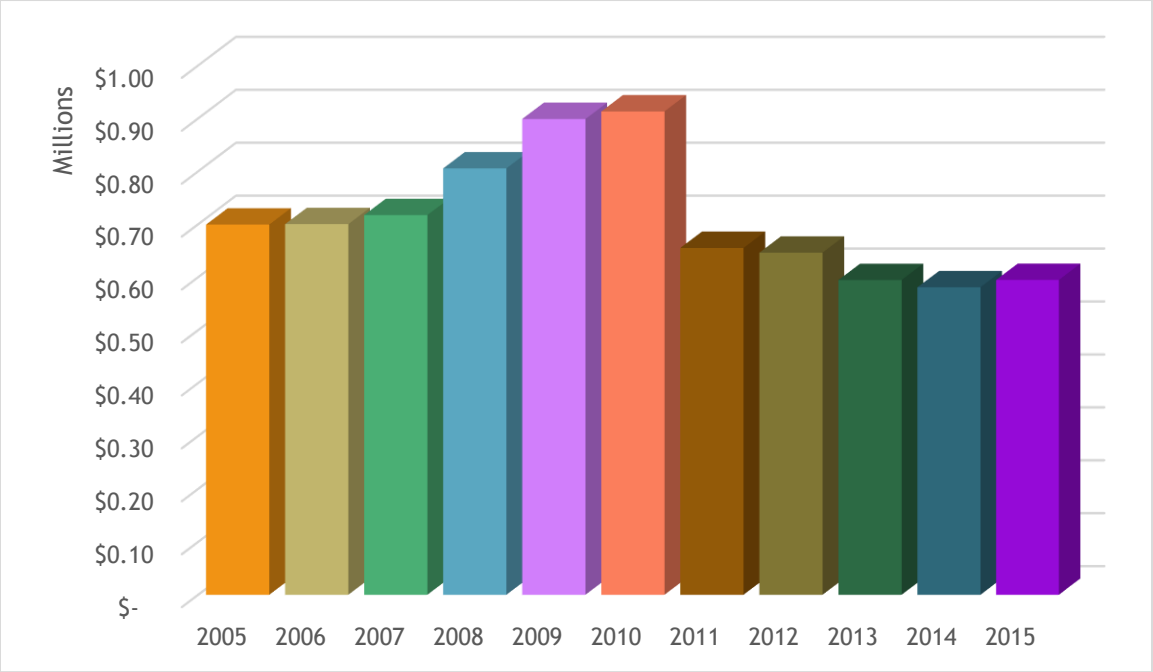


Figure 71 County Engineer Expenditure History

General Fund – County Engineer

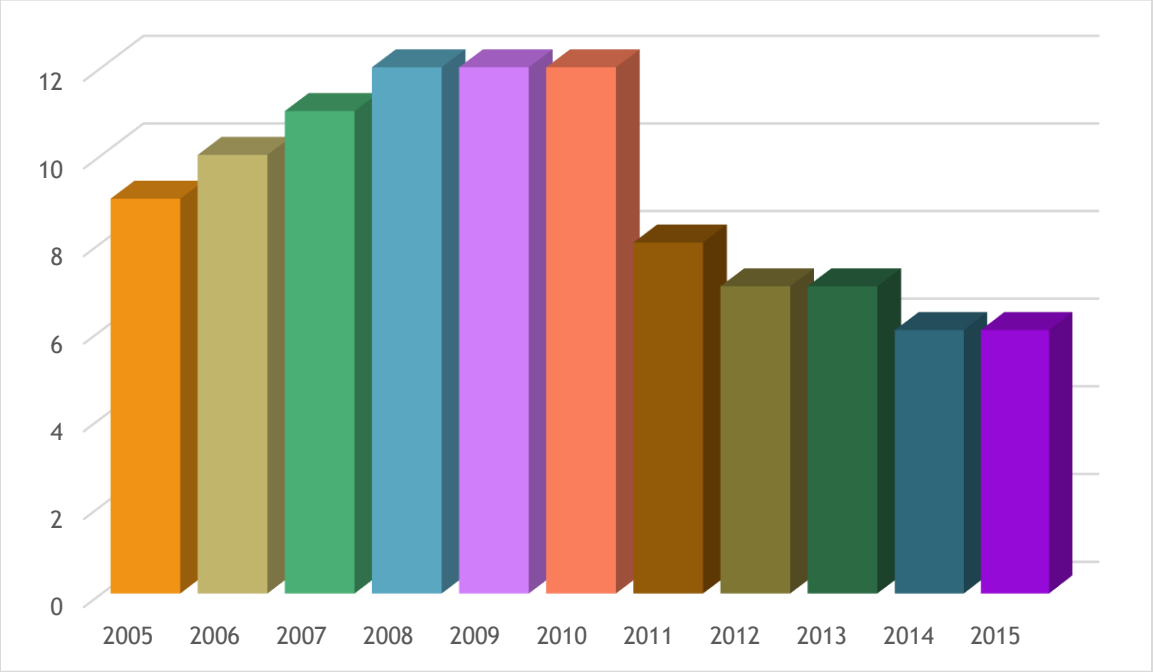


Figure 72 County Engineer Position History

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General Fund – Superior Court

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

Division Goals:

- Move court cases through the process as efficiently as possible consistent with the requirement of law ***CGIII, CGIV***
- Reduce the number of civil trials through the mediation process ***CGIII, CGIV***
- Reduce the number of criminal trials through plea deals or other disposition ***CGIII, CGIV***
- Conduct the daily operations of the court in an efficient manner, giving the taxpayers the maximum service for the most reasonable cost ***CGIII, CGIV***

Division Objectives:

- To dispose of civil and criminal cases filed in the Court in accordance with Georgia law

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	351,560	336,861	304,611	301,161	346,793	354,753	16.46%
Supplies & Materials	556	-	910	41	1,200	1,000	9.89%
Services & Contracts	37,633	34,930	29,108	30,872	62,076	43,599	49.78%
Total Expenditures	389,749	371,791	334,629	332,074	410,069	399,352	19.34%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Bailiff	3	3	3	3	3	5	66.67%
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	17	13.33%

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General Fund – Superior Court

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Civil Cases Filed	3,549	3,238	3,425	3,500	3,500	3,500
Criminal Cases Filed	3,771	3,907	3,929	4,000	4,000	4,000

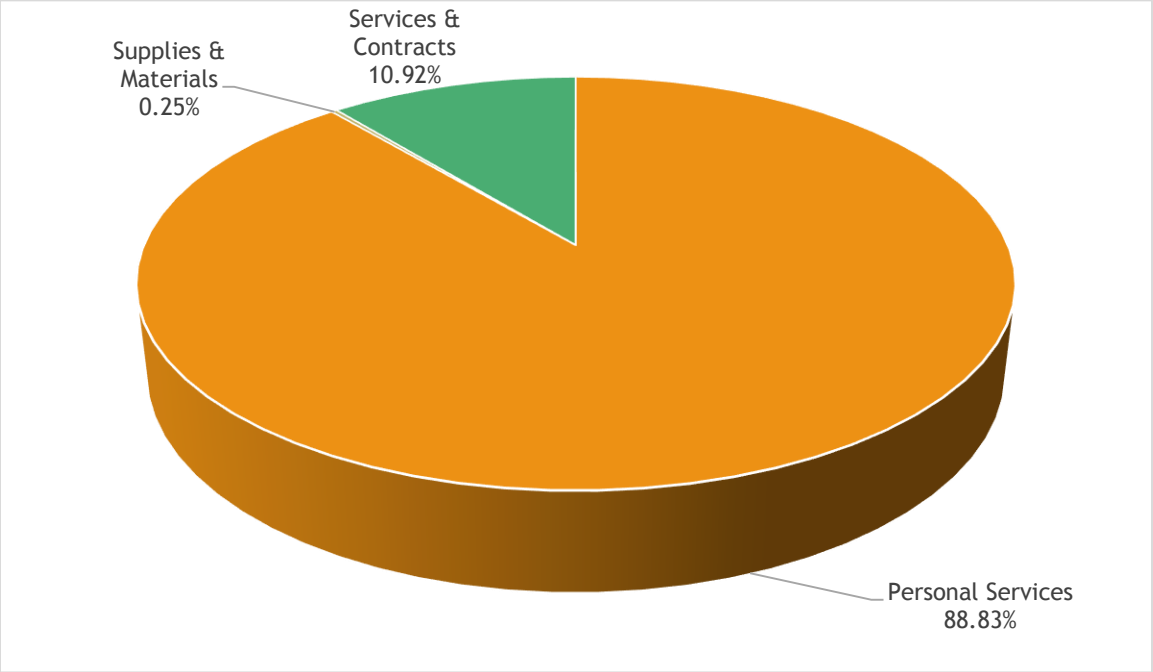


Figure 73 Superior Court Expenditures by Type

General Fund – Superior Court

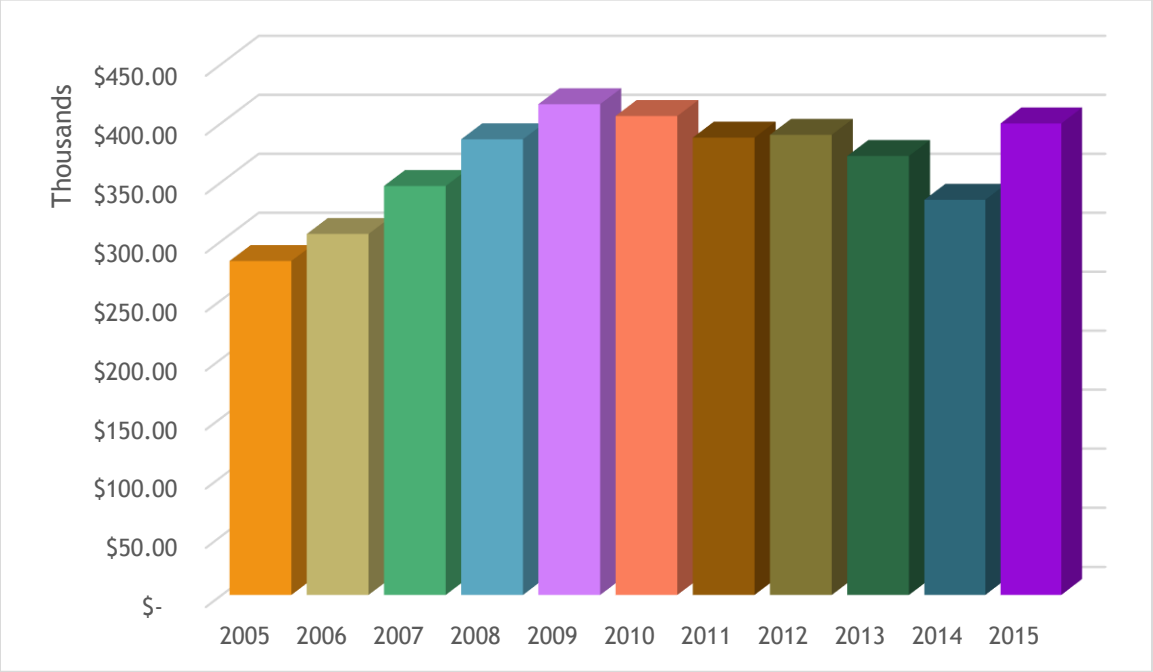


Figure 74 Superior Court Expenditure History

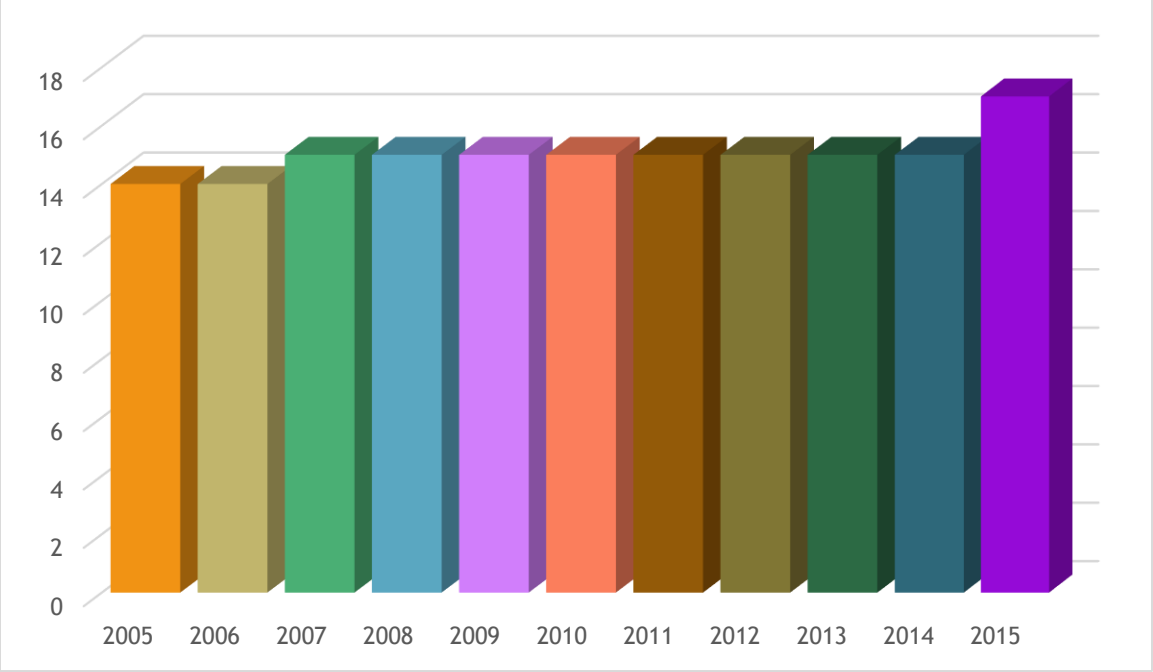


Figure 75 Superior Court Position History

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General Fund – Community Service

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

Division Goals:

- Increase pre-trial releases by 10% by June 2015
- Increase number of offenders employed by 5%
- Increase number of offenders in alcohol, drug and/or psychological treatment by 10%

Division Objectives:

- To identify offenders currently incarcerated in the Lowndes County jail for placement in the pre-trial release program ***CGIII, CGIV***
- To monitor the conditions of the bond orders to ensure compliance until disposition of charges ***CGIII, CGIV***
- To ensure protection of the public while offender is enrolled in the pre-trial release program ***CGIII, CGIV***

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	6,228	63,646	64,910	54,912	121,938	68,797	5.99%
Supplies & Materials	655	1,656	1,000	324	2,156	500	(50.00)%
Services & Contracts	22,771	84,812	78,582	53,764	94,466	74,665	(4.98)%
Total Expenditures	29,654	150,114	144,492	109,000	218,560	143,962	(0.37)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Community Service Director	1	1	1	1	1	1	0.00%
Deputy Community Service Director	-	-	-	-	1	-	0.00%
Total Positions	1	1	1	1	2	1	0.00%

General Fund – Community Service

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Defendants Interviewed	-	-	139	235	250	250
Defendants Released	-	-	54	90	100	100
Currently Enrolled Defendants	-	-	38	36	40	40
Completed Enrollments	-	-	10	38	40	40
Unsuccessful Enrollments	-	-	3	5	5	5
Enrollments with Medical Disabilities	-	-	10	25	25	25
Defendants Employed	-	-	7	42	40	40
Defendants Attending High School	-	-	3	7	10	10
Defendants Attending Vocational School	-	-	4	7	10	10
Defendants Attending College	-	-	-	1	1	1
Defendants in Alcohol or Drug Treatment	-	-	4	15	15	15
Savings from Monitoring	-	-	$122,713	$441,127	$400,000	$400,000
Savings from Medical	-	-	$359,385	$1.5m	$1.5m	$1.5m

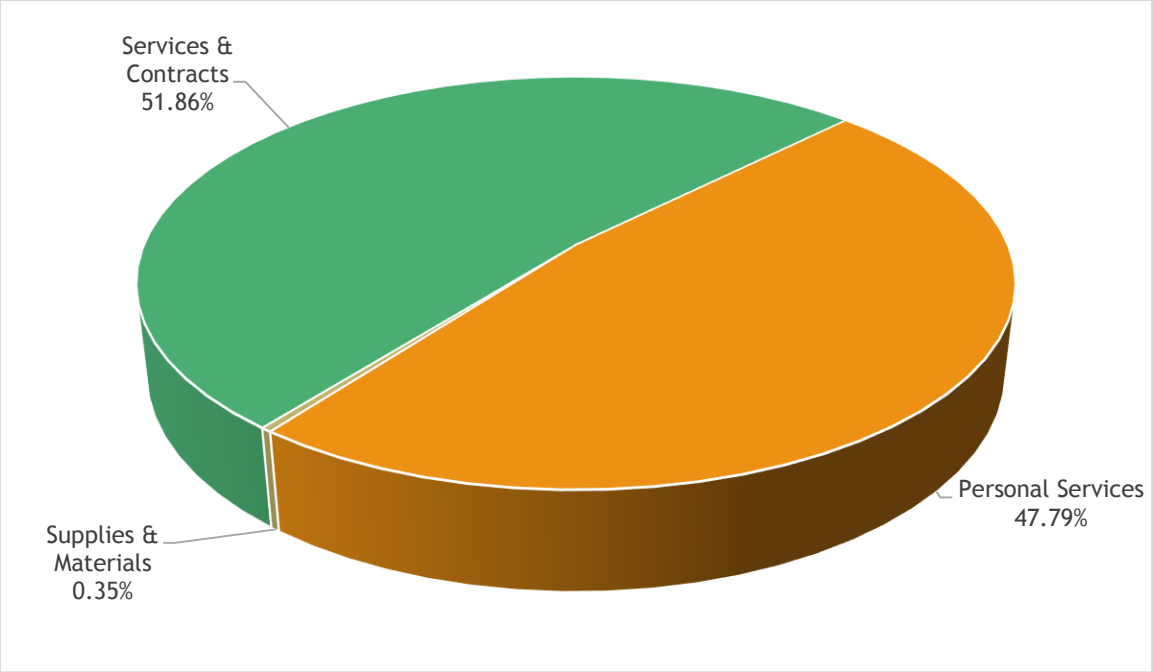


Figure 76 Community Service Expenditures by Type

General Fund – Community Service

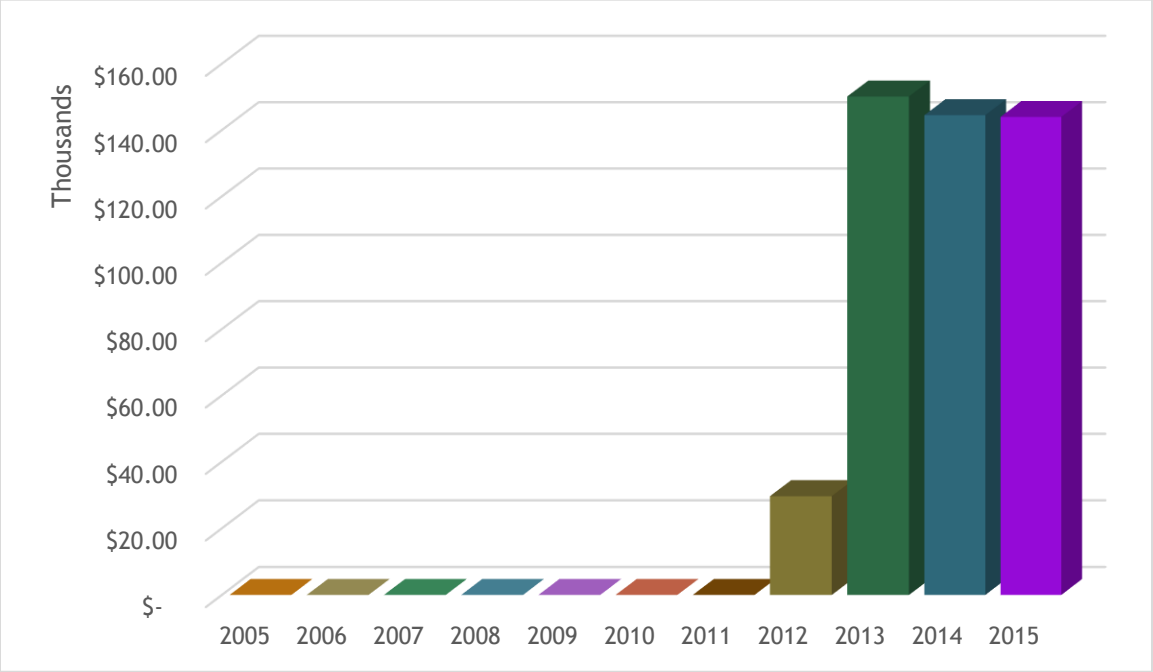


Figure 77 Community Service Expenditure History

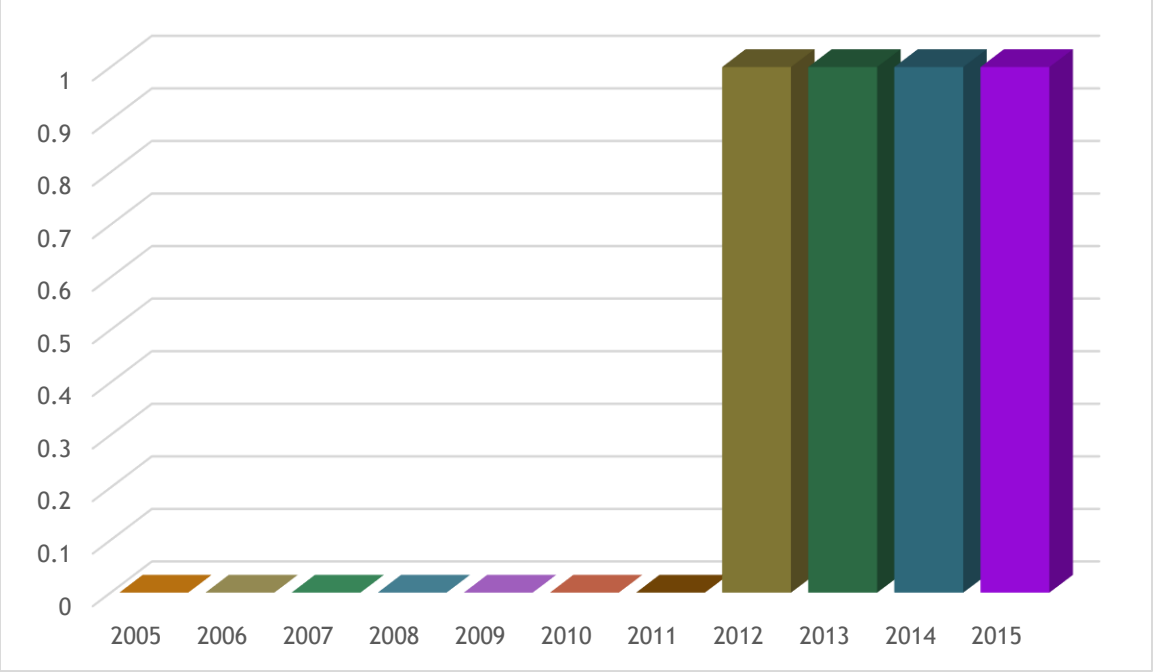


Figure 78 Community Service Position History

General Fund – Clerk of Court

The Office of the Clerk of Court is responsible for preparation, issuance and filing of most court documents, recording of real estate transactions, processing child support payments and other duties as assigned by law. The Clerk's Office was previously accounted for in seven divisions: Administration, Courts, Real Estate, State Court, Support Services, Accounting/Child Support and Juvenile Court. During 2014, the Sheriff's Office transferred the collection of citation monies to the Clerk's Office. As a result, three employees were moved to this division.

Significant Accomplishments/Events:

- Took over the collection of citations from the Sheriff's Office

Division Goals:

- Update the current computer software to a more efficient system ***CGIII, CGIV***
- Complete replacement of existing computer systems which are outdated and obsolete ***CGIII, CGIV***

Division Objectives:

- To cross train all employees for better redundancy and efficiency
- To education all employees on new software and hardware systems to improve efficiency

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	870,591	892,419	871,972	820,637	994,339	1,015,193	16.42%
Supplies & Materials	13,152	21,496	9,000	8,446	24,000	9,000	0.00%
Services & Contracts	265,953	279,515	254,082	224,311	203,527	182,639	(28.12)%
Capital Outlay	-	-	-	60,330	-	-	0.00%
Total Expenditures	1,149,696	1,193,430	1,135,054	1,113,724	1,221,866	1,206,832	6.32%

General Fund – Clerk of Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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	4	5	5	8	8	8	60.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
Part Time Accounting Clerk	1	-	-	-	-	-	0.00%
Sr. Deputy Clerk	3	3	3	3	3	3	0.00%
Total Positions	19	19	19	22	22	22	15.79%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Civic Cases Filed - Superior Court	3,549	3,238	3,425	3,500	3,500	3,500
Criminal Cases Filed - Superior Court	3,771	3,907	3,929	4,000	4,000	4,000
Civil Cases Filed - State Court	1,628	1,019	832	900	900	900
Criminal Cases Filed - State Court	16,069	18,589	19,135	19,250	19,500	19,500
Juvenile Cases Filed	1,184	1,444	1,026	1,000	1,000	1,000

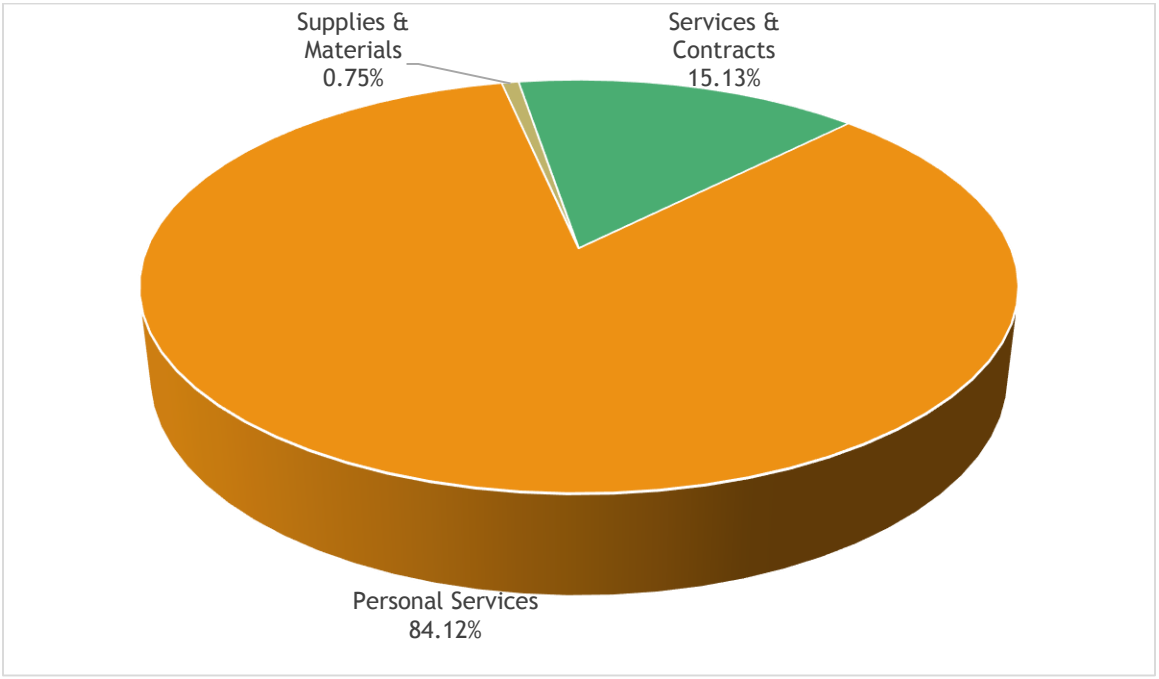


Figure 79 Clerk of Court Expenditures by Type

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General Fund – Clerk of Court

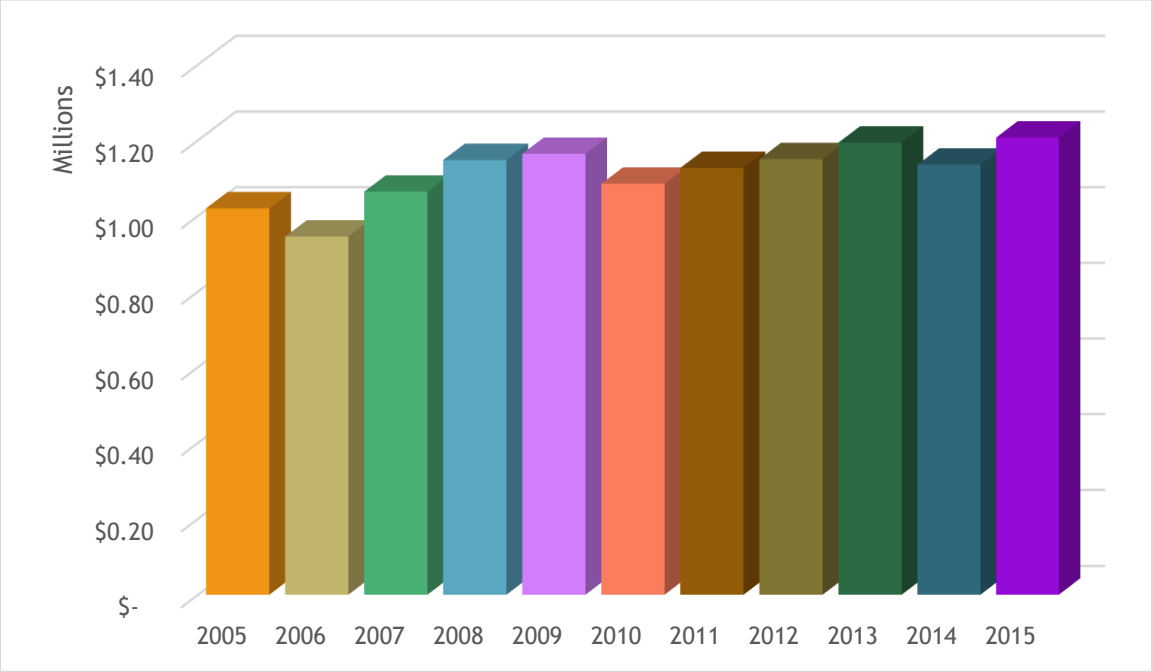


Figure 80 Clerk of Court Expenditure History

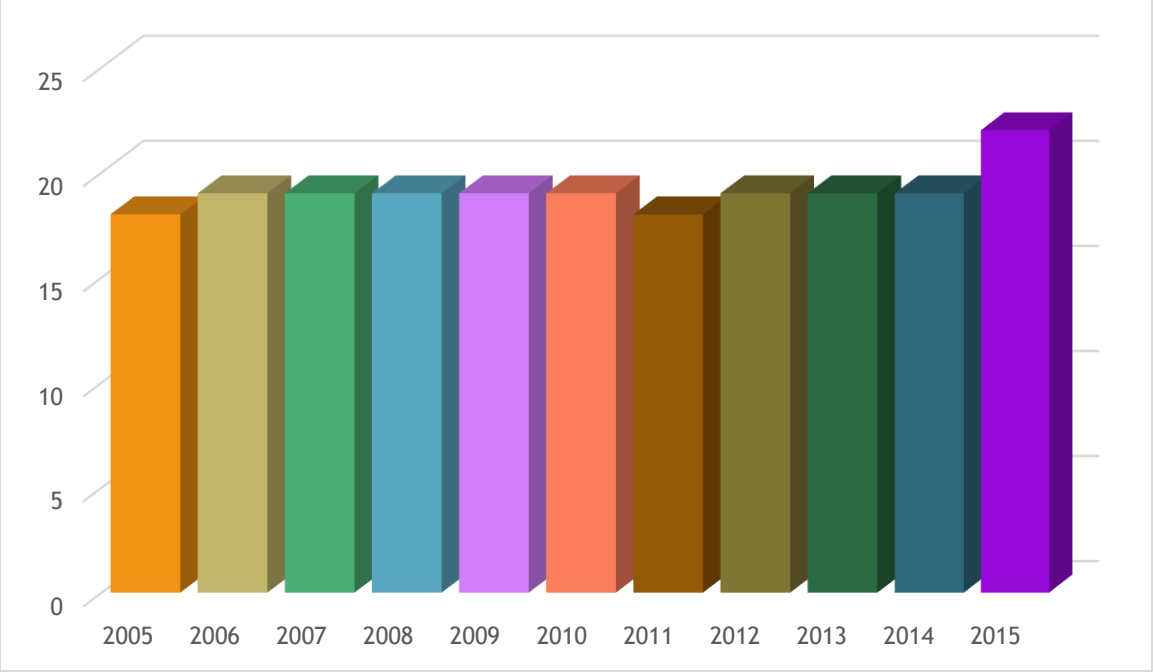


Figure 81 Clerk of Court Position History

General Fund – State Court

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

Significant Accomplishments/Events:

- Recommendation for a new State Court Judge for 2015

Division Goals:

- Continue to utilize and develop alternative sentencing to assist in decreased costs to Lowndes County for the incarceration and supervision of offenders ***CGIII, CGIV***
- Creation of Work Alternative Programs (WAP) to compliment the Work Release Program (WRP) in an effort to decrease expenses associated with incarceration, increase work-related skills and increase community service work ***CGIII, CGIV***

Division Objectives:

- To ensure compliance with State law and County ordinances in order to enhance the quality of life for all citizens of Lowndes County
- To interpret and apply the law consistently and impartially to protect the rights and liberties guaranteed by the constitutions of the State of Georgia and the United States of America
- To endeavor to provide efficient, ethical handling of all court cases with an emphasis on timeliness, quality customer service and accessibility
- To strengthen the accurate and timely processing, maintenance and protection of public records or the Court
- To ensure that all policies and procedures established by the Judiciary and the State Legislature are implemented in a professional and dedicated manner

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	294,053	291,206	291,950	247,799	431,001	435,807	49.27%
Supplies & Materials	2,074	6,258	5,428	2,826	8,475	6,475	19.29%
Services & Contracts	59,496	83,034	77,569	58,351	214,086	88,940	14.66%
Capital Outlay	-	-	-	-	9,000	9,000	100.00%
Total Expenditures	355,623	380,498	374,947	308,976	662,562	540,222	44.08%

General Fund – State Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Court Reporter	1	1	1	1	1	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	2	100.00%
Total Positions	4	4	4	4	5	5	25.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Civil Cases Filed	1,371	1,043	832	592	600	600
Criminal Cases Filed	17,640	22,966	19,135	18,538	19,000	19,000
Revocation Hearings Held	1,088	1,200	1,632	1,416	1,500	1,500
Community Service Hours Worked	42,342	39,565	47,960	56,819	60,000	60,000
Indigent Defense Costs Repaid	$63,059	$40,616	$40,000	$40,000	$40,000	$40,000
Indigent Defense Costs Recuperated	$18,620	$24,189	$25,000	$25,000	$25,000	$25,000
Indigent Defense Fees Recuperated	$3,150	$3,750	$3,500	$3,500	$3,500	$3,500

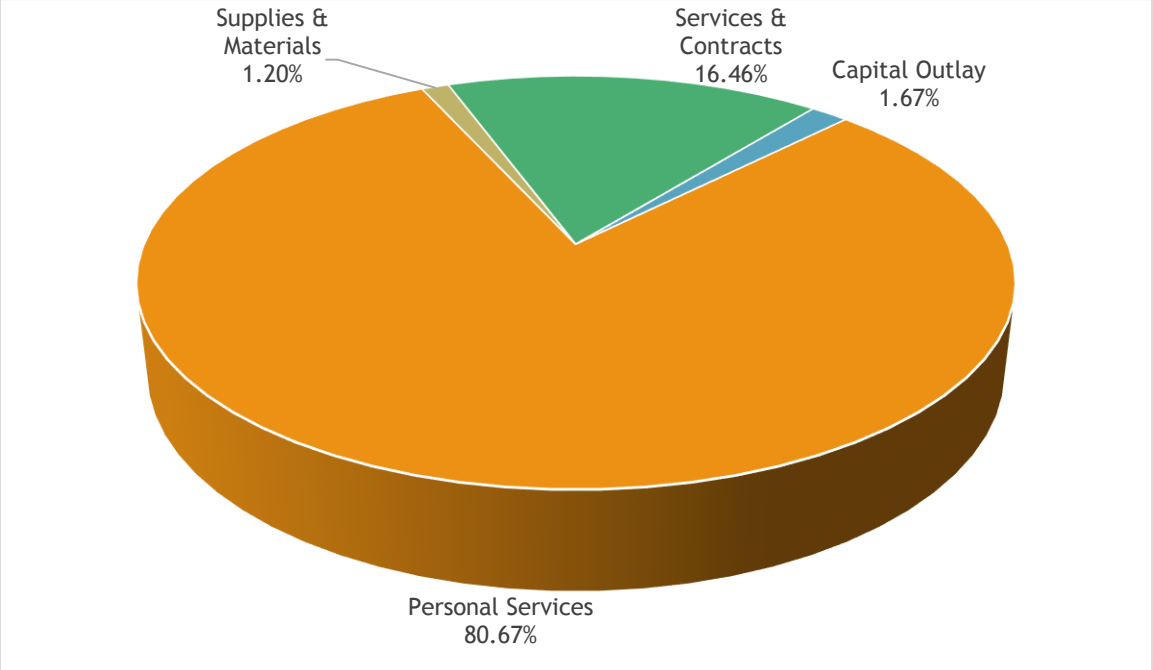


Figure 82 State Court Expenditures by Type

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General Fund – State Court

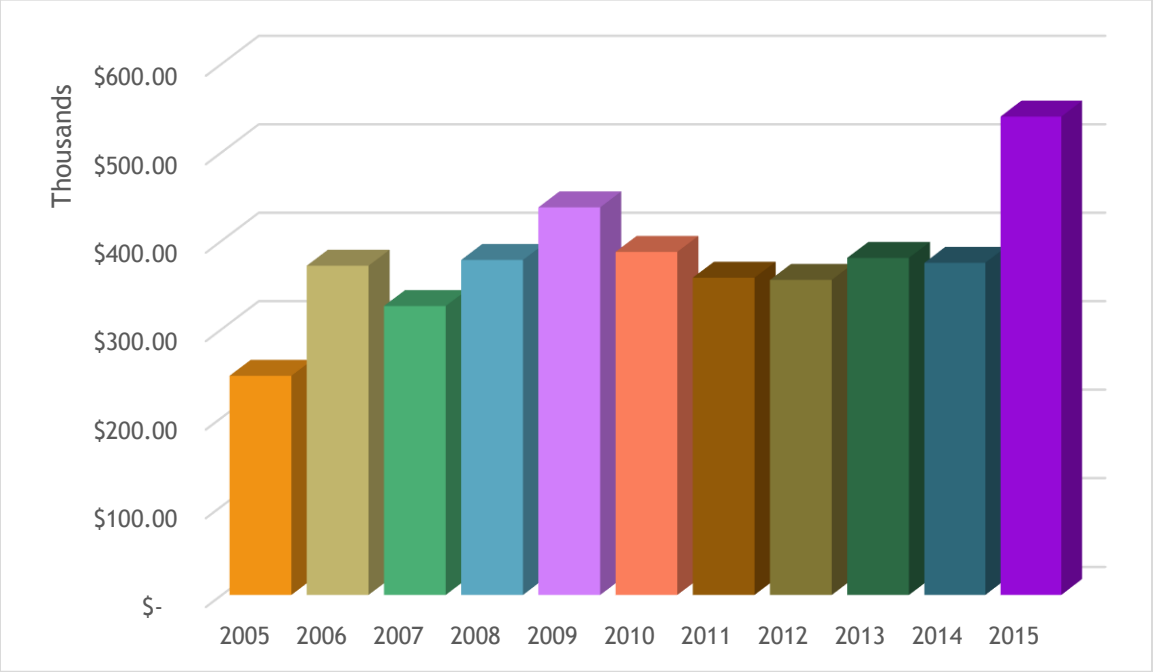


Figure 83 State Court Expenditure History

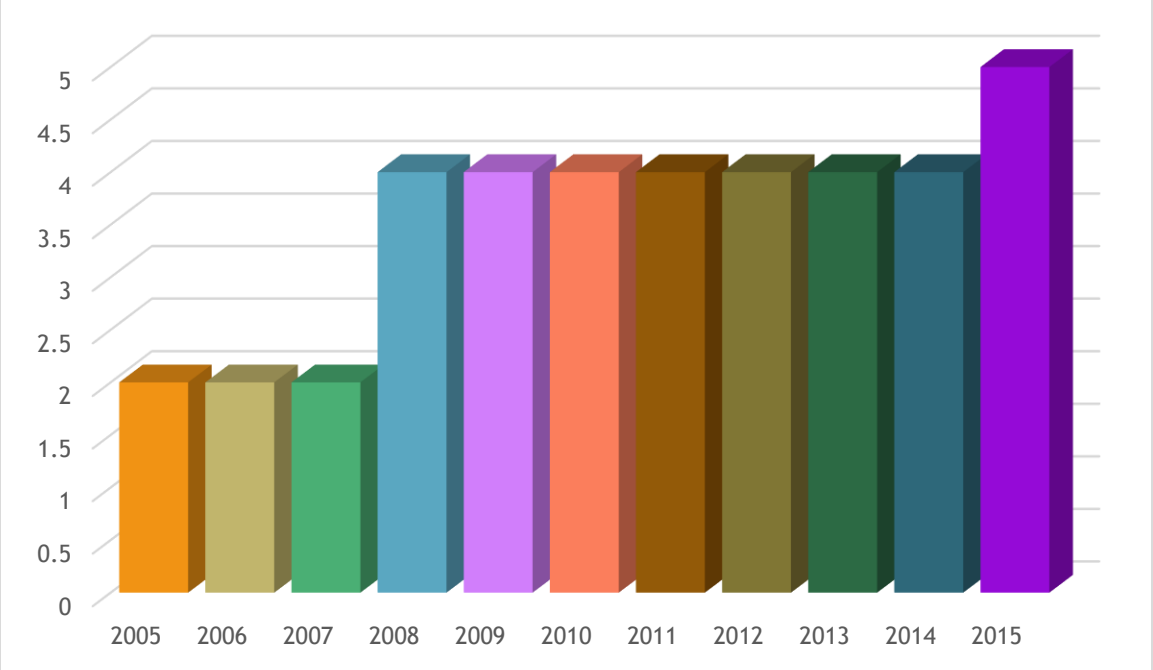


Figure 84 State Court Position History

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General Fund – Solicitor General

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

Significant Accomplishments/Events:

- Implemented the Pre-Trial Diversion Program as an alternative means of sentencing
- Went online with Tracker Prosecution Software program

Division Goals:

- Develop a user friendly website for the Solicitor's Office ***CGII, CGIII, CGIV***
- Creation of Work Alternative Programs (WAP) to compliment the Work Release Program (WRP) in an effort to decrease expenses associated with incarceration, increase work-related skills and increase community service work ***CGIII, CGIV***

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	439,759	384,887	403,640	345,101	484,642	402,644	(0.25)%
Supplies & Materials	2,896	1,892	1,650	900	4,208	4,108	148.97%
Services & Contracts	5,490	2,677	3,273	3,687	5,340	4,018	22.76%
Total Expenditures	448,145	389,456	408,563	349,688	494,190	410,770	0.54%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	2	1	0.00%
Legal Secretary	1	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Positions	6	6	6	6	7	6	0.00%

General Fund – Solicitor General

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Cases Scheduled for Jury Trial	570	600	566	911	1,000	1,000
Cases Schedules for Non-Jury Trial	190	200	335	367	375	375
Pre-trial Motion Hearings	310	325	413	460	475	475
Probation Revocation Hearings	1,342	1,400	1,579	1,907	2,000	2,000
Interviews with Crime Victims	616	600	1,171	1,704	1,725	1,725

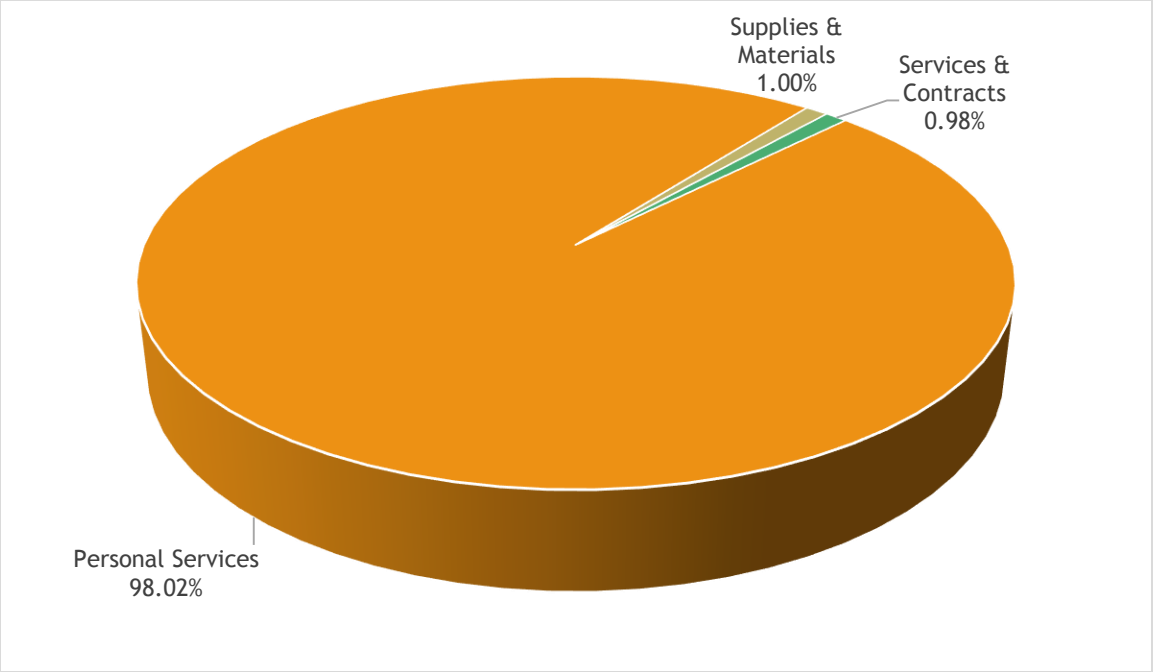


Figure 85 Solicitor General Expenditures by Type

General Fund – Solicitor General

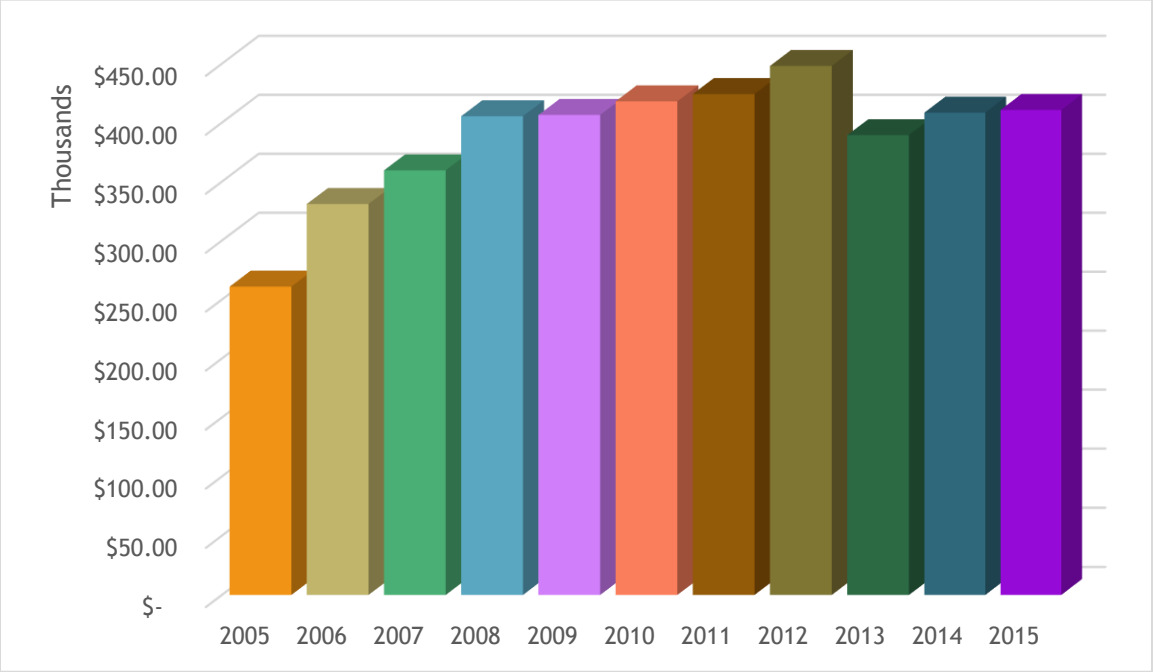


Figure 86 Solicitor General Expenditure History

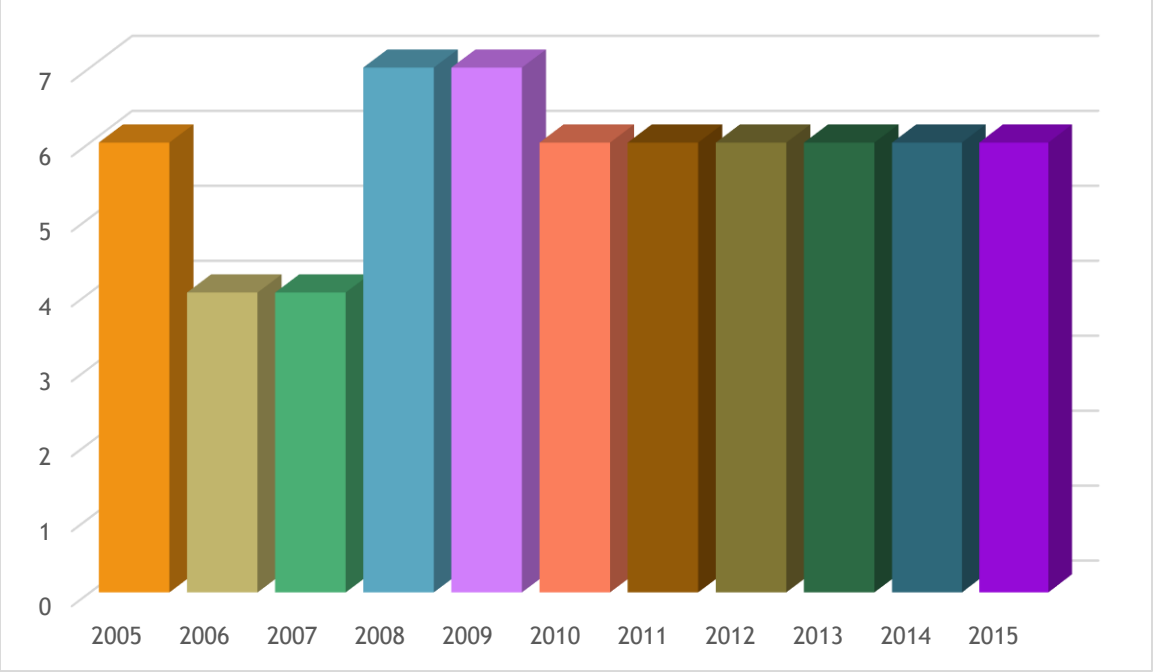


Figure 87 Solicitor General Position History

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General Fund – Magistrate Court

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

Significant Accomplishments/Events:

- Implemented Palentine software for the criminal side of the court
- Implemented video conferencing for warrants and first appearances

Division Goals:

- Implement a system that would allow a party to check the status of a civil action filed within the court ***CGII, CGIII, CGIV***
- Implement E-Filing ***CGIII, CGIV***
- Implement payment by credit or debit card for court costs and payment on accounts ***CGIII, CGIV***
- Implement an interface between PSCC and Palentine ***CGIII, CGIV***

Division Objectives:

- To meet all state and federal requirements for issuing arrest and search warrants
- To hold timely first appearances, preliminary hearings and bond hearings for all persons that have been incarcerated in 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 all staff are met

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	611,659	632,836	629,355	551,242	641,763	654,343	3.97%
Supplies & Materials	4,465	8,538	13,861	11,882	14,960	5,460	(60.61)%
Services & Contracts	32,390	32,148	31,024	32,566	56,562	50,366	62.35%
Total Expenditures	648,514	673,522	674,240	595,690	713,285	710,169	5.33%

General Fund – Magistrate Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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%
Total Positions	11	11	11	11	11	11	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Dispossessory Notices Served within 24 Hours	100%	100%	100%	100%	100%	100%
Civil Cases	6,000	6,500	6,500	6,700	6,750	6,750
Criminal Warrant Applications	5,000	5,900	6,000	4,950	5,000	5,000
Civil Hearings within Required Time	100%	100%	100%	100%	100%	100%
First Appearance Hearings	-	-	-	5,745	6,000	6,000
Preliminary Hearings	-	-	-	1,003	1,000	1,000
Warrant Application Hearings	-	-	-	107	125	125

General Fund – Magistrate Court

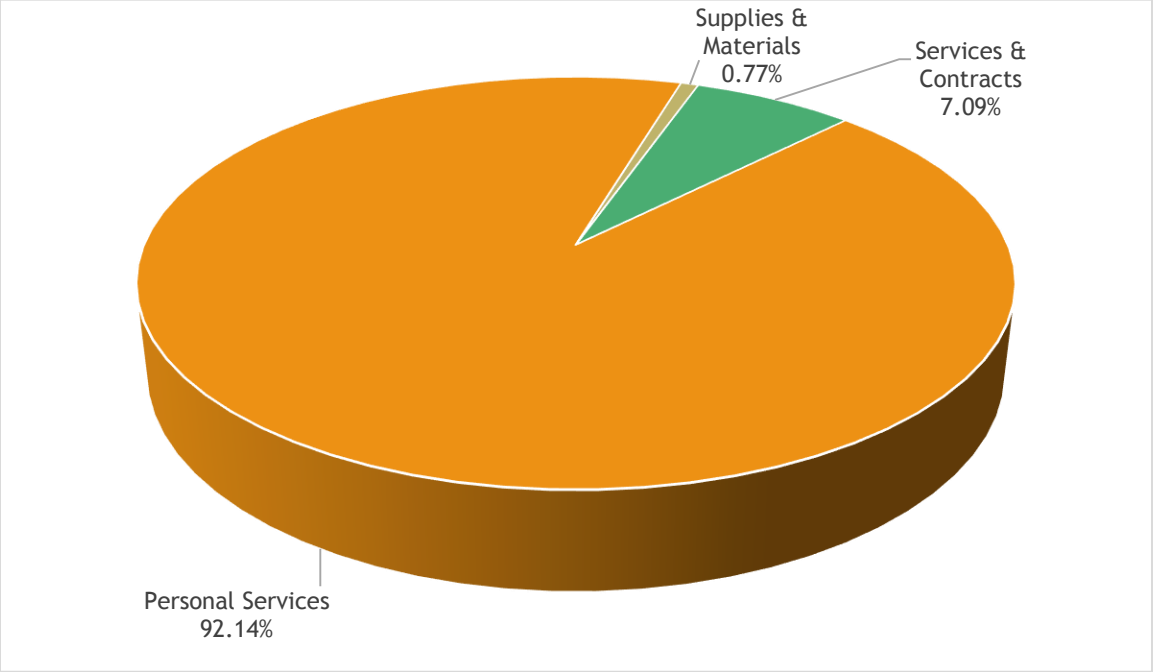


Figure 88 Magistrate Court Expenditures by Type

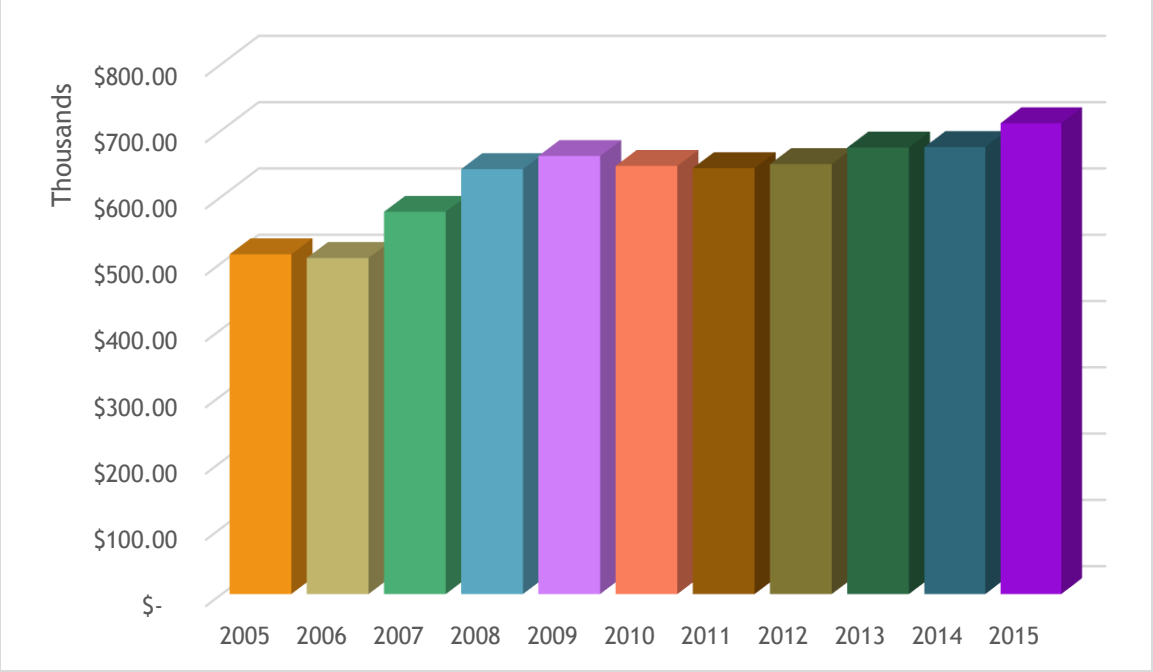


Figure 89 Magistrate Court Expenditure History

General Fund – Magistrate Court

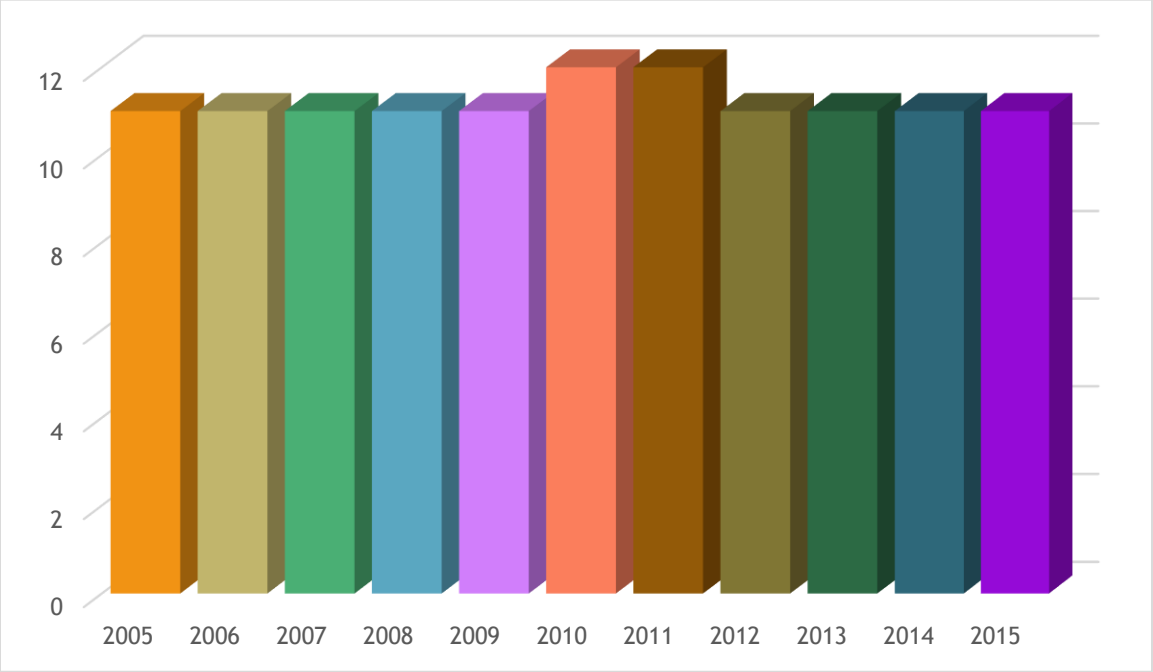


Figure 90 Magistrate Court Position History

General Fund – Probate Court

The Office of the Probate Court is responsible for the probating of wills, administration of estates, issuing marriage licenses, performing ceremonies, issuing gun permits, guardianship hearings, amendments to birth certificates, etc.

Significant Accomplishments/Events:

- None

Division Goals:

- Train and cross train employees of the court to ensure proper and efficient functioning of the court *CGIII, CGIV*
- Review, change and improve office policies and procedures to provide better services to the citizens of Lowndes County *CGI, CGIII, CGIV*

Division Objectives:

- To probate last wills and testaments, appoint administrators, executors and other representatives
- To preside over hearings and appoint guardians for incapacitated adults, minors and estates
- To determine the need for involuntary treatment for mental illness and/or drug and alcohol treatment
- To issue marriage licenses, weapons carry permits and other permits as required by law

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	317,520	318,481	331,485	287,224	354,382	339,924	2.55%
Supplies & Materials	3,704	4,082	3,760	3,132	3,800	3,800	1.06%
Services & Contracts	87,997	133,057	14,300	15,415	20,369	15,594	9.05%
Total Expenditures	409,221	455,620	349,545	305,771	378,551	359,318	2.80%

General Fund – Probate Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	1	2	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	6	6	6	6	6	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Marriage Licenses Issued	1,200	1,200	1,200	1,200	1,200	1,200
Wills Probated	600	600	600	600	600	600
Weapons Carry Permits Issued	1,000	1,000	1,000	1,000	1,000	1,000

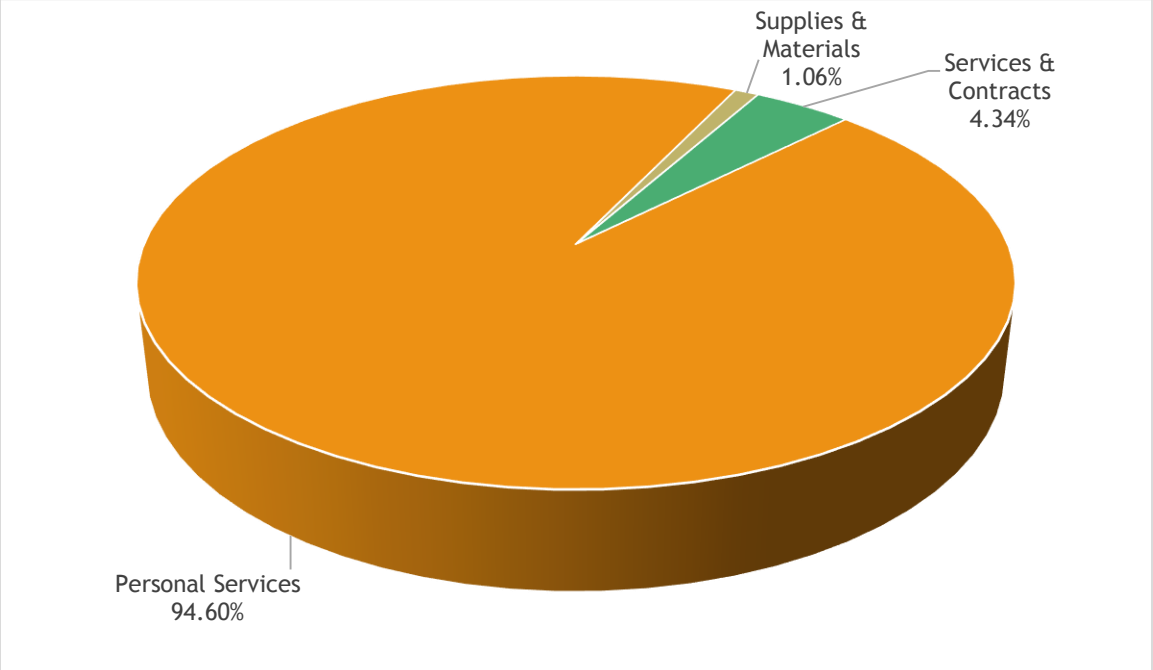


Figure 91 Probate Court Expenditures by Type

General Fund – Probate Court

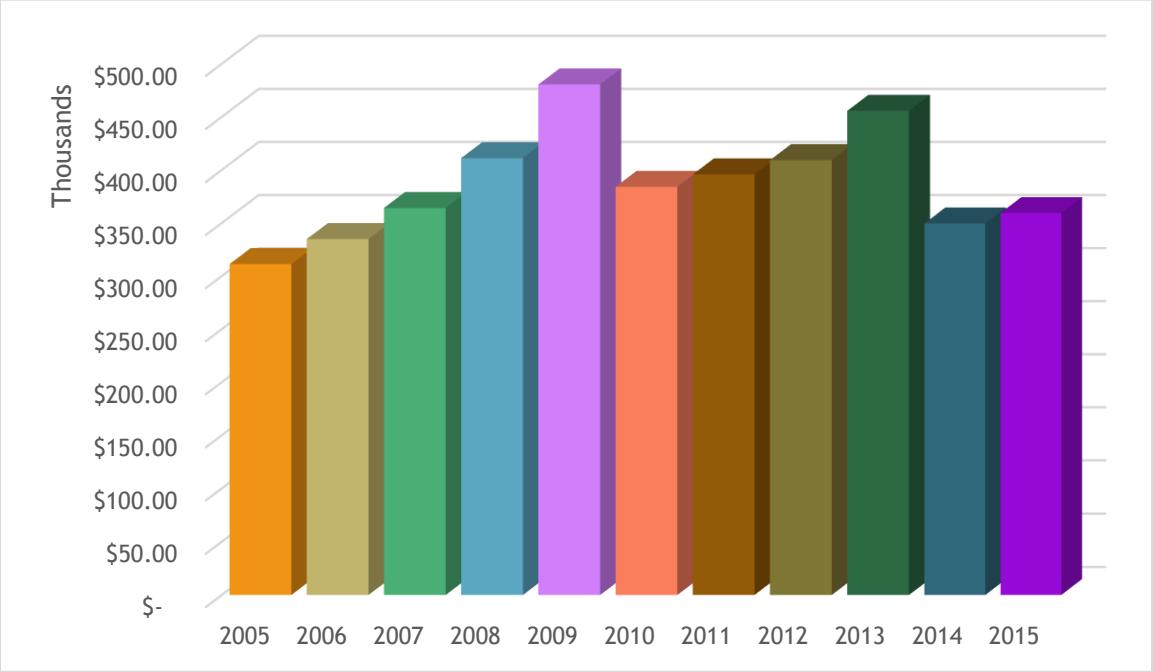


Figure 92 Probate Court Expenditure History

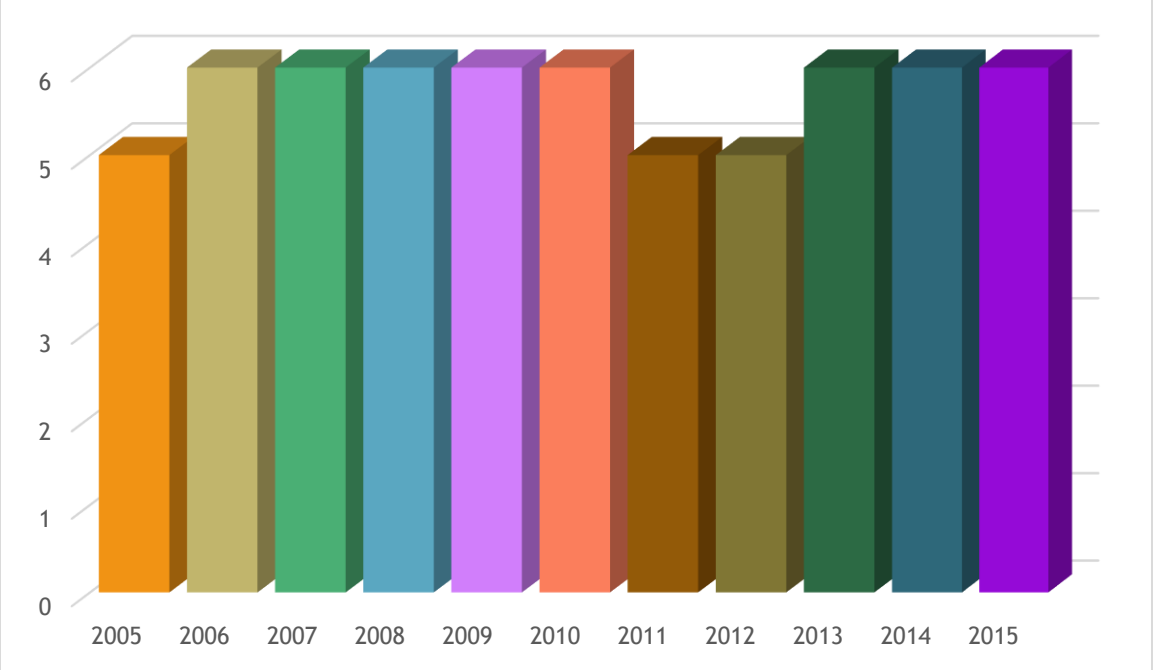


Figure 93 Probate Court Position History

General Fund – Sheriff

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

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

Significant Accomplishments/Events:

- Replacement of several unbudgeted patrol vehicles
- Replacement of 4 in-car video camera systems
- Performed demonstrations using deputies, K-9s and vehicles in schools, churches and day care center

Division Goals:

- Increase presence in neighborhoods and business areas to deter theft and burglary *CGII, CGIII, CGIV*
- Realign deputies to better cover shifts *CGIII, CGIV*
- Promote public relations throughout the County *CGII, CGIII, CGIV*
- Implement a new policy guide for the Sheriff's Office *CGI, CGIII, CGIV*
- Replace patrol vehicles and equipment which are outdated or exceeding life expectancy *CGIII, CGIV*
- Continue utilization of RapidID Scanner *CGIII, CGIV*
- Use mapping and public education initiatives to reduce crime *CGIII, CGIV*
- Use mapping of traffic and crash data to determine the direction of law enforcement efforts *CGIII, CGIV*
- Increase public awareness of sex offenders living in Lowndes County *CGII, CGIV*
- Develop and implement a standardized investigator training program with zero budget impact *CGIII, CGIV*
- Identify areas of Lowndes County where illegal drugs are being manufactured, sold and used *CGIII, CGIV*
- Target high crime areas to located wanted persons *CGIII, CGIV*
- Respond to crimes and high risk incidents where specialized training is required
- Respond to areas where methamphetamines are manufactured *CGIII, CGIV*
- Provide in-service and advanced training that assists the employee in continuing education and advancement *CGIII, CGIV*

General Fund – Sheriff

Division Goals:

- Provide for a safe environment for training while enhancing the experience with real world scenarios and problem solving tasks
- Maintain accurate and detailed records of employee training
- Provide a nationally recognized Drug Abuse Resistance Education program to county schools and two private schools

Division Objectives:

- To enforce all laws applicable under state law
- To respond to calls for service from the citizens of Lowndes County and to assist other local or state law enforcement agencies
- To serve subpoenas, warrants and civil processes issued to the Office of the Sheriff
- To enhance departmental ability to communicate with the public
- To create and publish offense mapping and sex offender mapping

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	12,898,069	13,152,180	12,348,866	11,170,524	14,406,170	12,682,635	2.70%
Supplies & Materials	163,568	174,223	105,000	85,322	181,000	96,000	(8.57)%
Services & Contracts	4,311,554	3,996,562	3,529,843	3,113,311	4,234,282	4,179,266	18.40%
Capital Outlay	-	-	-	-	1,710,645	-	0.00%
Total Expenditures	17,373,191	17,322,965	15,983,709	14,369,157	20,532,097	16,957,901	6.09%

General Fund – Sheriff

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	12	12	12	12	12	12	0.00%
Administrative Technician	1	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	11	0.00%
Captain	5	5	5	5	5	5	0.00%
Chief Deputy	1	1	1	1	1	1	0.00%
Corporal	10	10	10	10	12	10	0.00%
Custodian	1	1	1	1	1	1	0.00%
DARE Officer	2	2	2	2	2	2	0.00%
Deputy Sheriff	48	48	48	48	57	48	0.00%
Investigator	24	24	24	25	25	25	4.17%
Jail Operations Officer	71	71	71	69	81	69	(2.82)%
Lieutenant	11	11	11	11	11	11	0.00%
Major	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	0.00%
Resource Officer	6	6	6	6	6	6	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	0.00%
Sergeant	15	15	15	14	17	14	(9.09)%
Sheriff	1	1	1	1	1	1	0.00%
Staff Sergeant	12	13	13	13	13	13	0.00%
Training Officer	2	1	1	1	1	1	0.00%
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	0.00%
Visitation Clerk	1	1	1	-	-	-	(100.00)%
Total Positions	240	240	240	237	263	237	(1.25)%

General Fund – Sheriff

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Accident Calls	-	1,190	1,200	1,502	1,500	1,500
Domestic Dispute Calls	-	1,829	1,800	1,553	1,500	1,500
Robbery Calls	-	-	-	45	50	50
Theft Calls	-	734	725	653	650	650
Burglary Calls	-	-	-	393	400	400
Suspicious Person or Vehicle Calls	-	2,555	2,500	2,509	2,500	2,500
Calls to Assist Motorists	-	1,622	1,600	1,618	1,600	1,600
Alarm Calls	-	-	-	3,292	3,000	3,000
Traffic Stops	-	17,950	17,000	17,410	17,000	17,000
Suicide or Threat Calls	-	-	-	144	100	100
Special Details	-	2,948	2,750	18,896	19,000	19,000
Other	-	-	-	13,443	13,000	13,000
Civil Papers Served	-	3,786	3,750	3,750	3,750	3,750
Subpoenas Served	-	15,426	15,000	15,000	15,000	15,000
Incident Reports Filed for Investigations	-	-	-	4,453	5,000	5,000
Incident Reports Assigned to an Investigator	-	-	-	1,298	1,400	1,400
Gang Related Incidents	-	-	-	17	15	15
Felony Drug Cases	-	-	-	295	300	300
Misdemeanor Drug Cases	-	-	-	225	250	250
Felony Drug Warrants Served	-	-	-	637	650	650
Misdemeanor Drug Warrants Served	-	-	-	490	500	500
Guns Seized	-	-	-	66	75	75
Vehicles Seized	-	-	-	1	1	1
Currency Seized	$-	-	-	$173,452	$175,000	$175,000
Illicit Drugs Seized	-	-	-	41,779g	41,500g	41,500g
Hours of Training for Certified Peace Officers	-	-	-	40	40	40
Hours of Training for Detention Officers	-	-	-	32	32	32
Drug Education and Gang Resistance Classes Taught	-	-	-	478	500	500
Student/Parent Conferences Attended	-	-	-	425	400	400
Accidents in Schools System	-	-	-	26	25	25
Adult Arrests at Schools	-	-	-	5	2	2
Juvenile Detention	-	-	-	44	45	45
Drug Cases in Schools	-	-	-	13	10	10
Weapons Recovered from Schools	-	-	-	3	1	1
Address Verifications for Schools	-	-	-	306	300	300
Truancy Investigations	-	-	-	434	425	425

General Fund – Sheriff

By Division	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Administration	1,443,590	1,465,288	1,390,711	1,209,308	1,946,368	1,434,399	3.14%
Enforcement	8,417,026	8,322,630	7,976,109	6,890,667	10,913,373	8,344,363	4.62%
Jail	7,512,575	7,535,047	6,616,889	6,269,182	7,672,356	7,179,139	8.50%

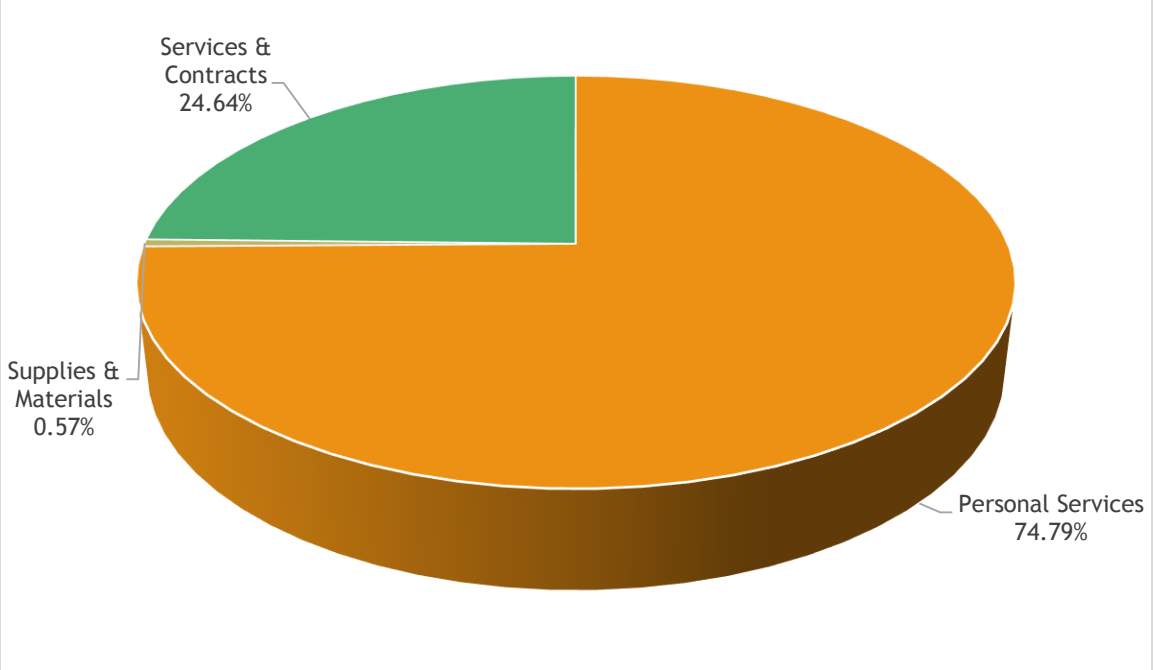


Figure Sheriff Expenditures by Type

General Fund – Sheriff

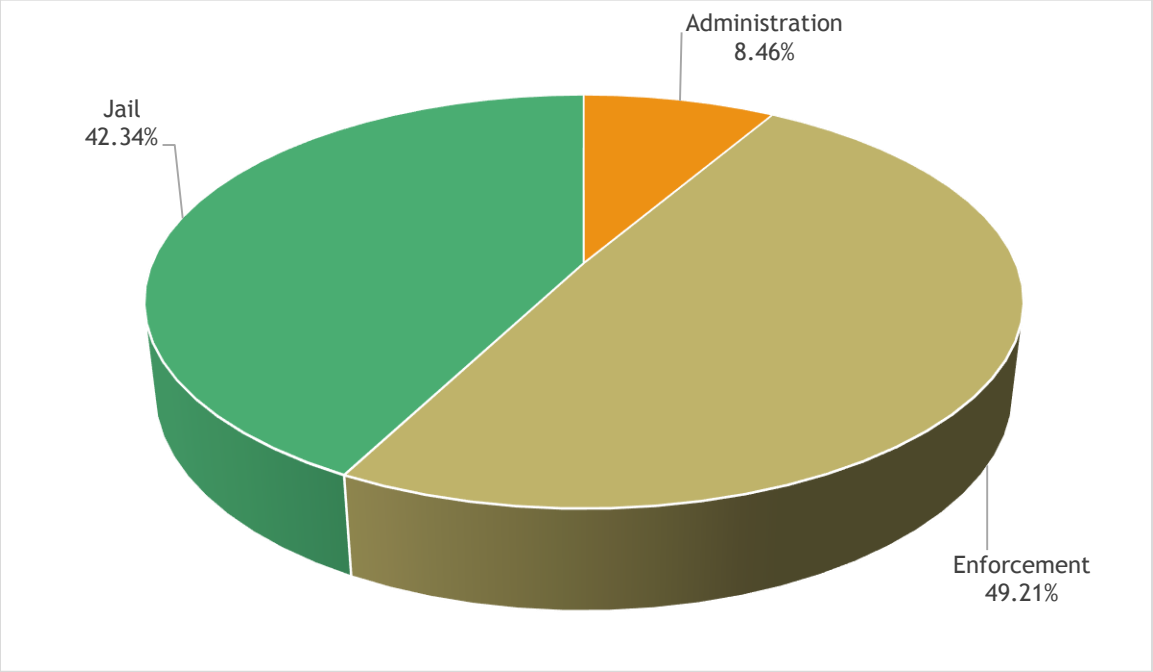


Figure 94 Sheriff Expenditures by Facility

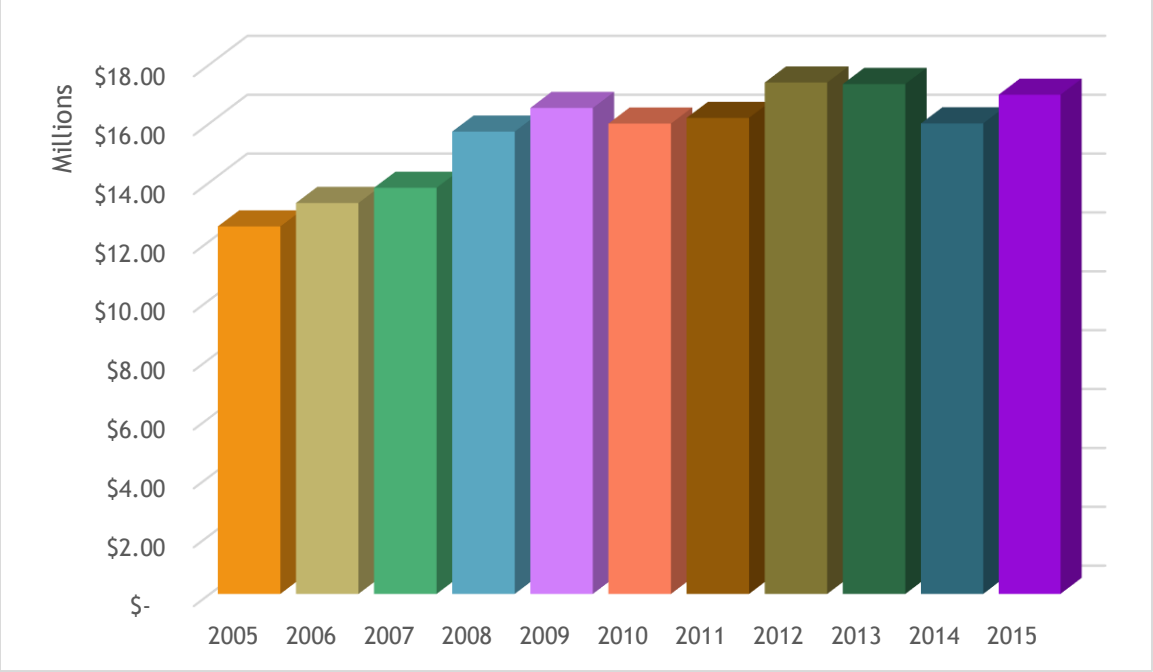


Figure 95 Sheriff Expenditure History

General Fund – Sheriff

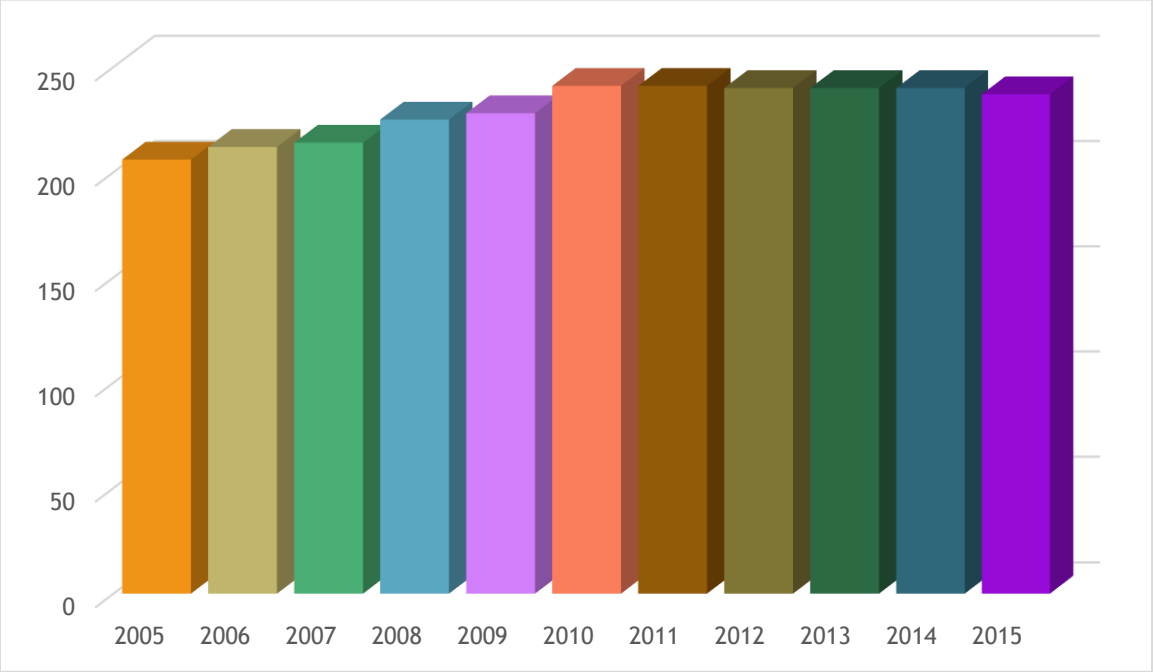


Figure 96 Sheriff Position History

General Fund – Animal Control

The Division of Animal Control is responsible for the enforcement of rabies control laws, dangerous animal laws and local leash control ordinances. The division also operates the County's Animal Shelter.

Significant Accomplishments/Events:

- Increase in call volume over the past year
- Increased rescue efforts have extended the time animals are held before euthanization

Division Goals:

- Utilize the PetPoint data base to streamline paperwork and for ease of records ***CGIII, CGIV***
- Continue to find ways to reduce operational costs of the facility ***CGIII, CGIV***
- Complete the remodeling and renovations budgeted under the current SPLOST ***CGIII, CGIV***
- Continue public service programs such as rabies and microchip clinics and off site adoption programs ***CGII, CGIII, CGIV***

Division Objectives:

- To increase the quality, efficiency and accuracy of animal services
- To attract, retain and develop capable, professional staff and volunteers to help achieve the mission of the animal shelter
- To evaluate, maintain and improve our facilities, grounds and equipment
- To enforce county, city, state and national animal laws and ordinances while ensuring public safety and the humane treatment of animals
- To promote programs to reduce pet over-population and euthanization

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	510,488	466,837	453,191	403,491	489,083	500,061	10.34%
Supplies & Materials	36,641	75,612	72,250	52,351	114,483	91,460	26.59%
Services & Contracts	208,897	167,933	134,361	116,270	176,529	145,777	8.50%
Capital Outlay	-	-	-	62,240	21,000	21,000	100.00%
Total Expenditures	756,116	710,382	659,802	634,352	801,095	758,298	14.93%

General Fund – Animal Control

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	4	4	4	4	5	5	25.00%
Animal Shelter Attendant	6	6	6	5	5	5	(16.67)%
Part Time Animal Shelter Attendant	-	-	-	2	2	2	100.00%
Total Positions	11	11	11	12	13	13	18.18%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Stray Dog and Cat Intake	3,334	3,088	3,153	2,505	1,630	1,750
Stray Dog and Cat Reclamations	375	368	379	167	349	350
Percentage of Strays Reclaimed	11.4%	11.9%	12.0%	6.7%	21.4%	20%
Ratio of Animal Euthanized Versus Adoptions	-	72:28	64:36	49:51	51:49	50:50
Stray Cat and Dog Adoptions	456	543	782	998	924	950

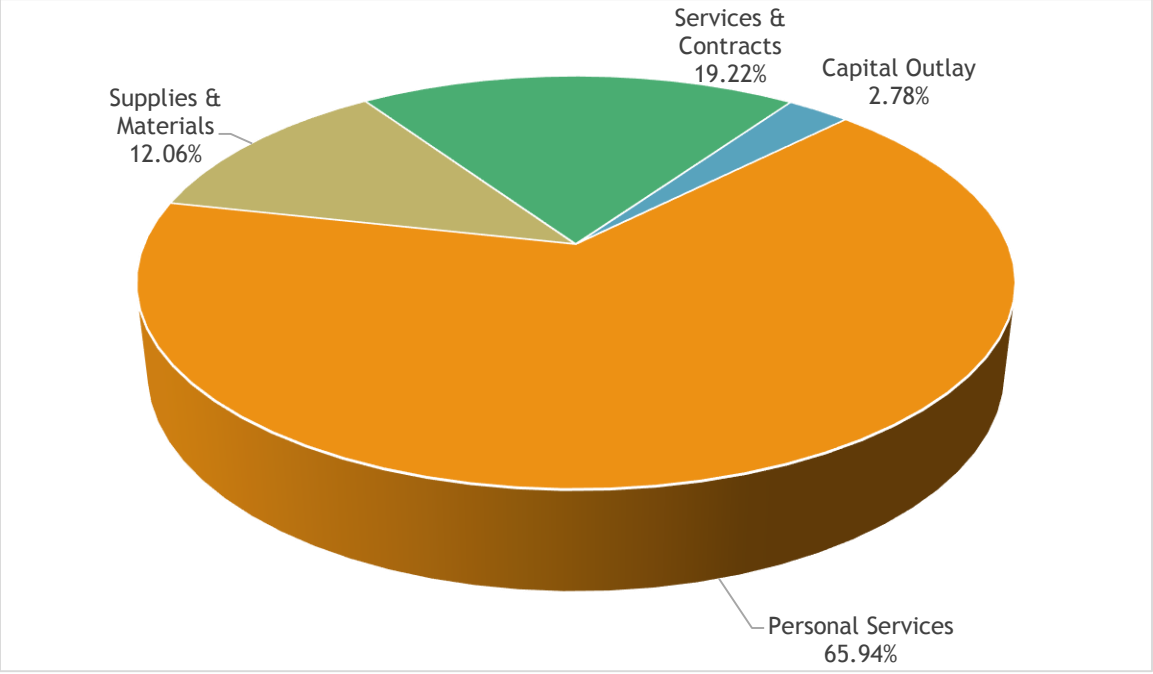


Figure 97 Animal Control Expenditures by Type

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General Fund – Animal Control

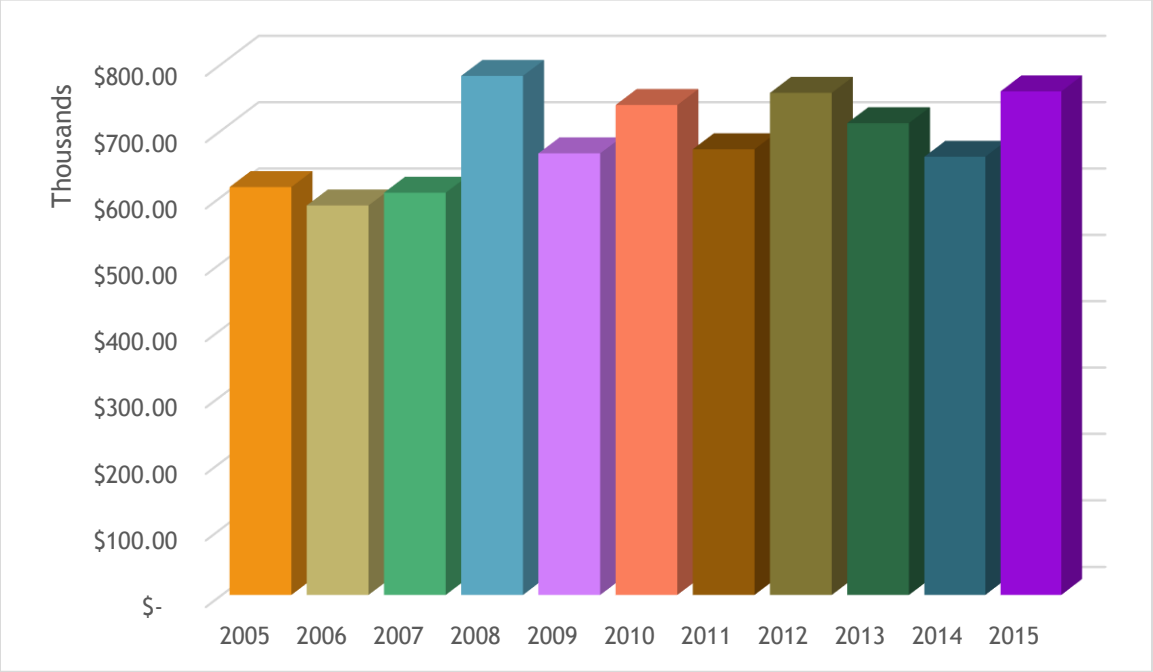


Figure 98 Animal Control Expenditure History

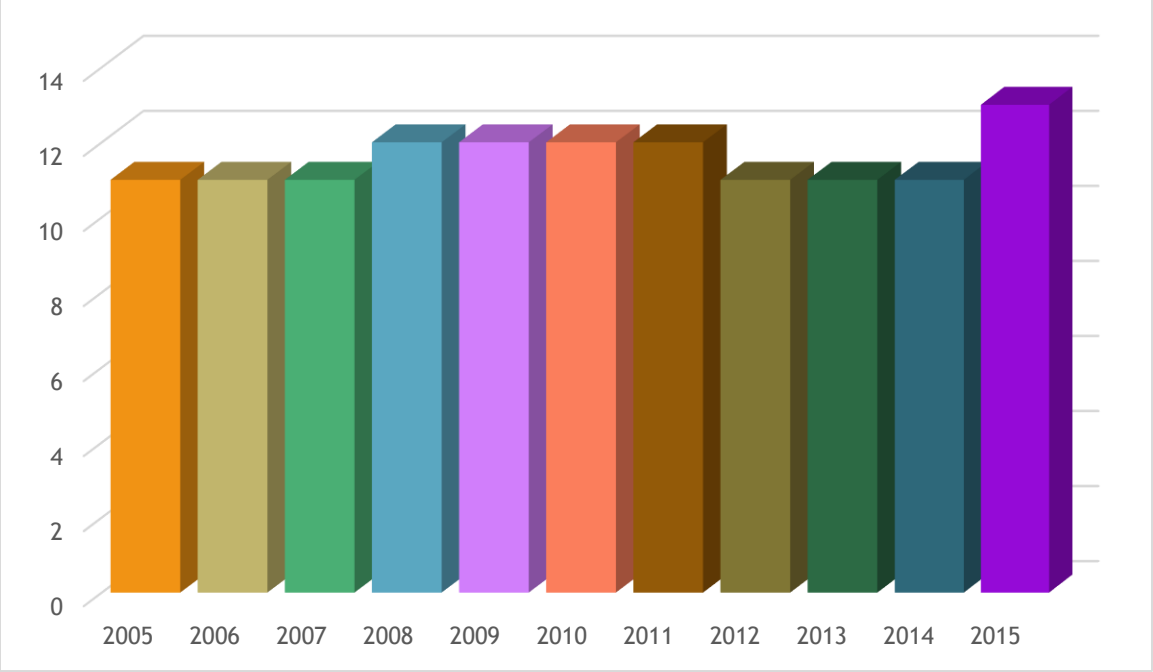


Figure 99 Animal Control Position History

General Fund – Emergency Management

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

Significant Accomplishments/Events:

- Increased participation from local businesses in emergency preparedness and response plans
- Increased training opportunities for individuals and organizations in emergency preparedness and response plans
- Made improvements to the CodeRed warning system, making it more cost effective for the citizens of Lowndes County

Division Goals:

- Develop a multi-year training and exercise plan by the end of 2014 ***CGIII, CGIV***
- Update the Debris Management Plan to include all municipalities by the end of 2014 ***CGII, CGIII, CGIV***
- Conduct an exercise utilizing the Emergency Operations Center during fiscal year 2015 ***CGIII, CGIV***

Division Objectives:

- To ensure all requirements are met in order for local governments to remain eligible for state and federal emergency funding
- To ensure adequate plans are in place to respond to and recover from any type of disaster
- To serve as a liaison between local government and state and federal emergency management officials
- To coordinate the efforts of the local government, response agencies and public and private partners in preparing for, responding to and recovering from disasters
- To provide emergency warning and information to the public prior to, during and immediately following times of disaster

General Fund – Emergency Management

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	83,143	83,209	81,305	72,207	84,461	83,436	2.62%
Supplies & Materials	7,548	504	1,300	5,596	2,300	2,250	73.08%
Services & Contracts	105,150	94,855	52,552	66,757	51,354	51,168	(2.63)%
Capital Outlay	-	6,152	-	-	24,490	-	0.00%
Total Expenditures	195,841	184,720	135,157	144,560	162,605	136,854	1.26%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Emergency Management Director	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Emergency Preparedness Presentation	7	10	10	5	8	10
Tabletop Exercises Held	5	7	6	5	6	6
Personnel Trained	200	200	223	141	263	200
Training Hours Completed	91	100	50	86	92	100
Emergency Plans Reviewed or Updated	12	10	8	6	5	10

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General Fund – Emergency Management

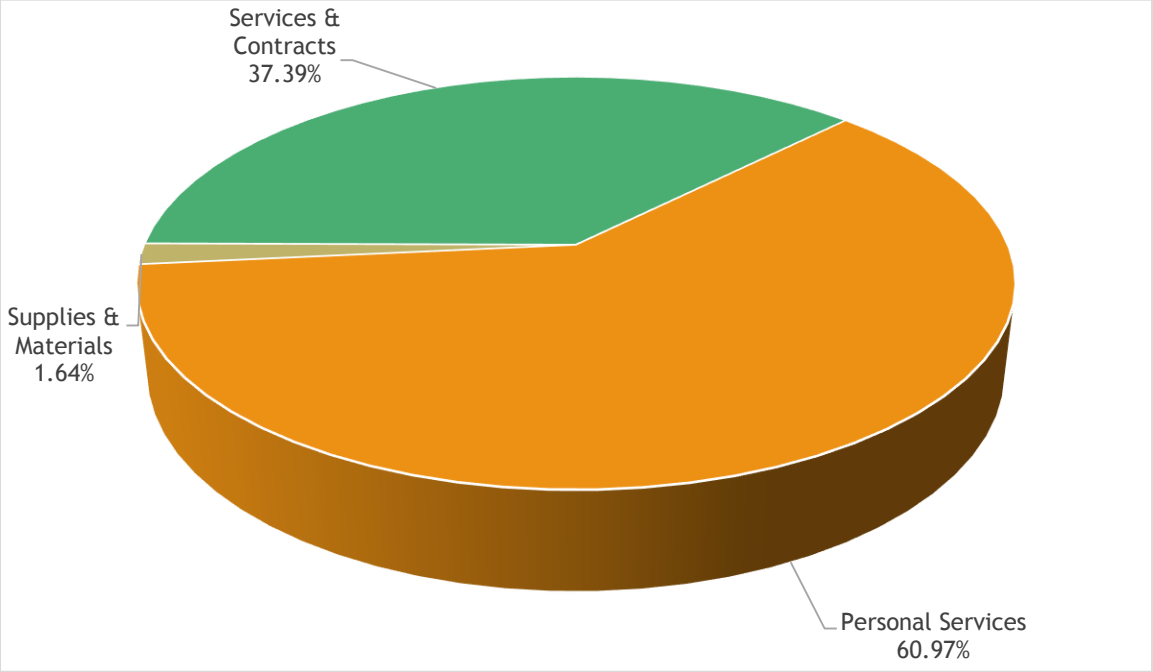


Figure 100 Emergency Management Expenditures by Type

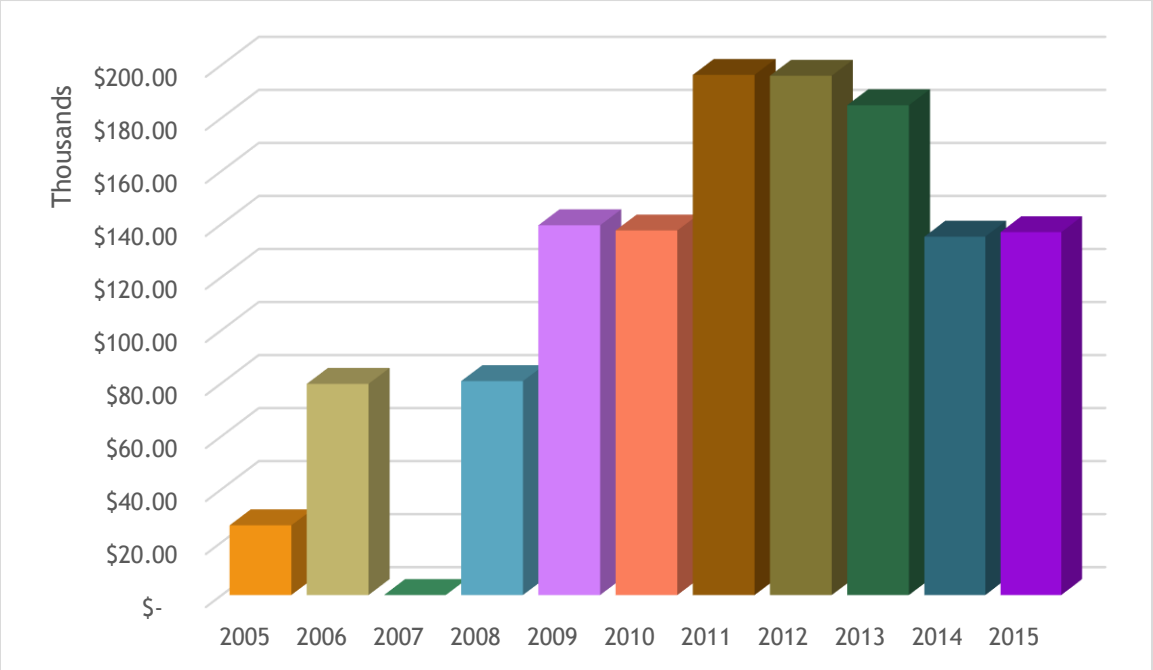


Figure 101 Emergency Management Expenditure History

General Fund – Emergency Management

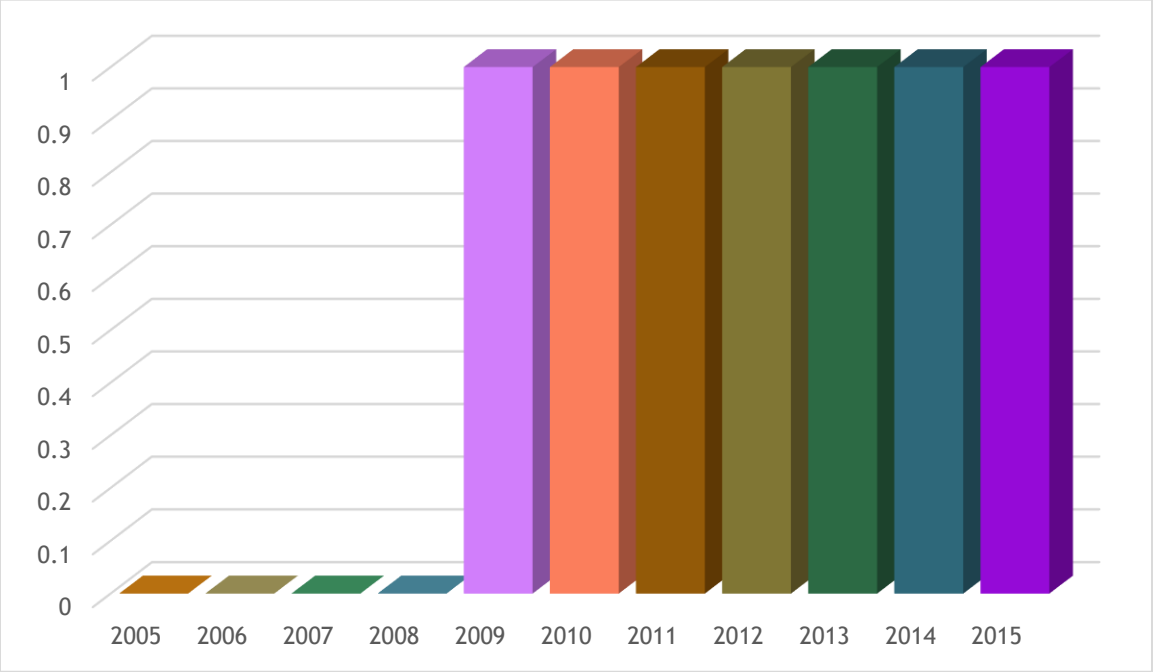


Figure 102 Emergency Management Position History

General Fund – Public Works

The Division of Public Works – Administration is responsible for providing administrative, clerical and management support to all divisions and sections of Public Works.

Division Goals:

- Improve departmental safety by holding monthly safety meetings *CGIII, CGIV*
- Perform a minimum of 8 hours per month of employee training *CGIII, CGIV*
- Reduce citizen complaints to 20% of work requests *CGIII, CGIV*
- Reduce completion time of all request from 10 days to 5 days *CGIII, CGIV*
- Schedule 90% of work on first contact with citizens *CGIII, CGIV*
- Perform callbacks on 75% of citizen requests *CGII, CGIII, CGIV*

Division Objectives:

- To provide administrative, clerical and management support to all divisions of Public Works
- To record and maintain documentation for FEMA and GEMA reimbursements

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	343,803	341,894	335,837	281,082	342,675	364,735	8.60%
Supplies & Materials	5,274	4,213	6,200	3,631	6,200	3,075	(50.40)%
Services & Contracts	38,970	44,492	48,115	34,769	48,378	47,362	(1.57)%
Total Expenditures	388,047	390,599	390,152	319,482	397,253	415,172	6.41%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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%

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General Fund – Public Works

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Employees Manager						
Administration/Survey	6	6	6	6	6	6
Facilities Maintenance	21	21	21	21	21	21
Road Maintenance	36	34	34	43	43	43
Road Construction	11	11	11	11	11	11
Equipment Maintenance	10	8	8	8	8	8
Mosquito Control	1	1	1	1	1	1
Sanitation	15	16	15	-	-	-

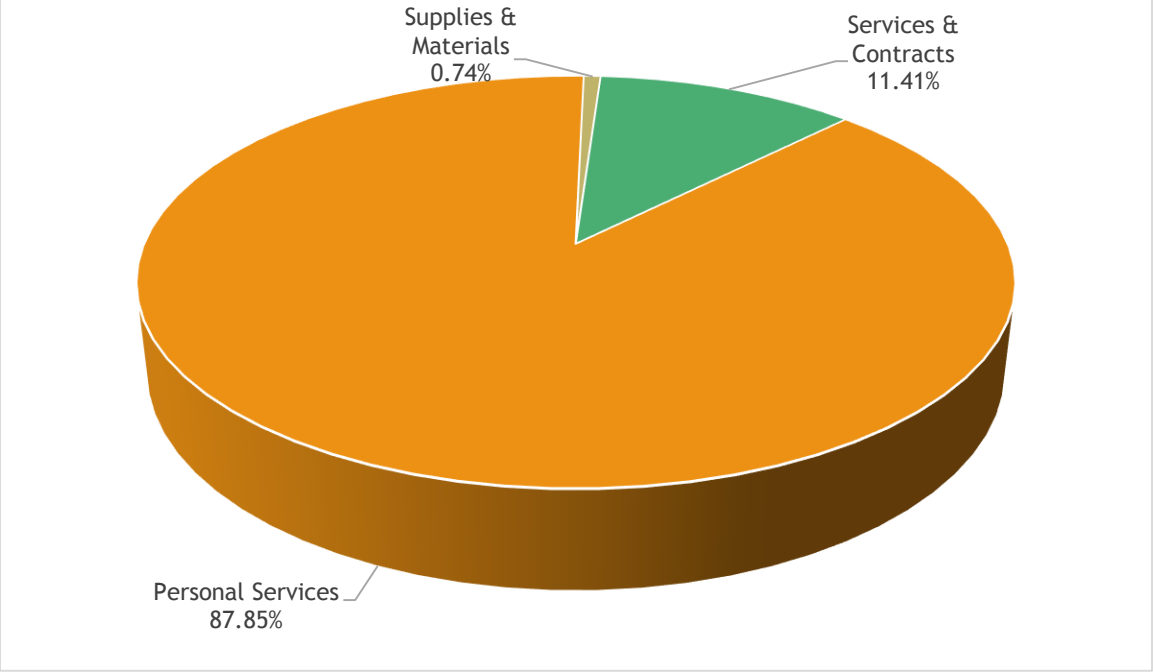


Figure 103 Public Works - Administration Expenditures by Type

General Fund – Public Works

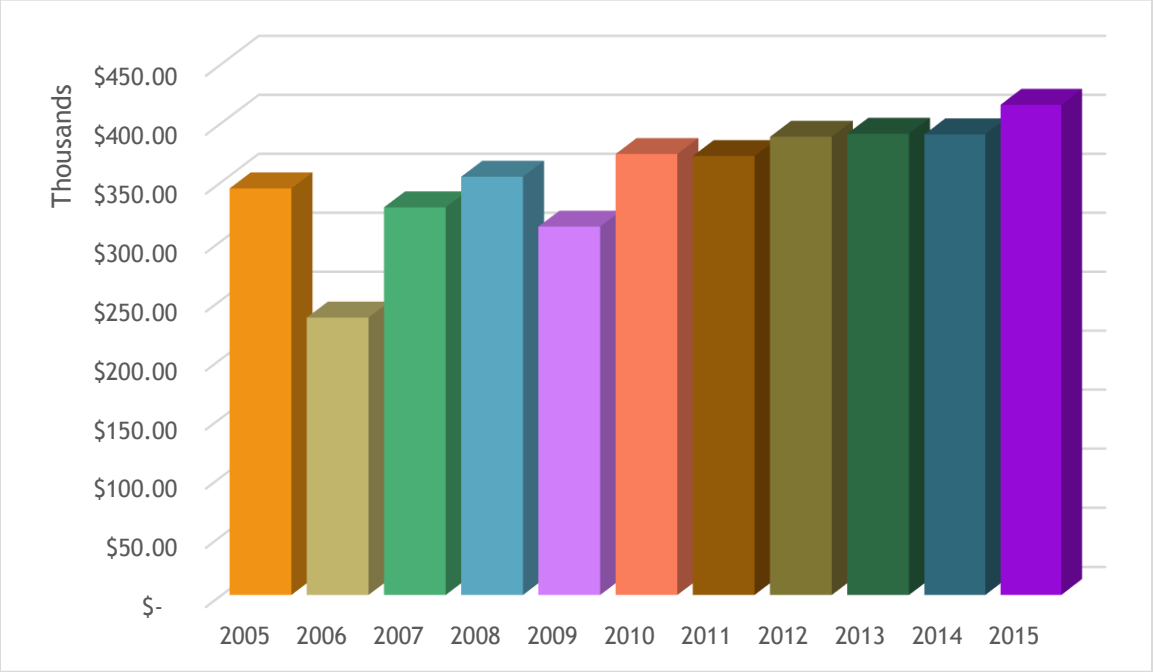


Figure 104 Public Works - Administration Expenditure History

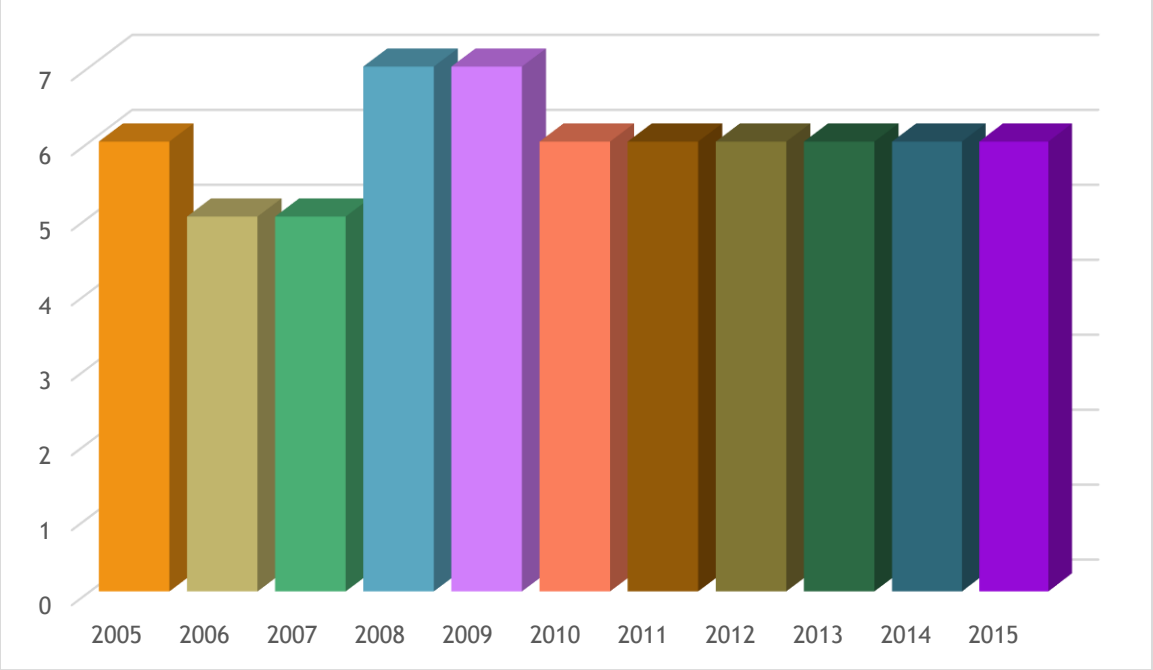


Figure 105 Public Works - Administration Position History

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General Fund – Road Maintenance

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

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

Significant Accomplishments/Events:

- Utilized community service workers to pick up over 2,000 bags of trash along roadsides

Division Goals:

- Improve departmental safety efforts by holding monthly safety meetings ***CGIII, CGIV***
- Perform a minimum of 16 hours of training monthly ***CGIII, CGIV***
- Reduce citizen complaints from 20% of requests ***CGIII, CGIV***
- Complete all requests within 5 to 7 days ***CGIII, CGIV***
- Create a billable work order process to document at least 75% on work orders for labor billable hours ***CGIII, CGIV***
- Inspect a minimum of 25% of pave roads quarterly ***CGIII, CGIV***

Division Objectives:

- To maintain and upkeep the County's 336 miles of unpaved roads
- To maintain and repair minor breaks on the County's 477 miles of paved roads
- To maintain and upkeep the County's road sign inventory
- To maintain and apply all decals to County vehicles and equipment
- To install, maintain and control all electronic traffic devices on County roads
- To install culverts, clean and install drainage pipes and maintain drainage along County roadways

General Fund – Road Maintenance

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	1,765,142	1,833,378	1,883,066	1,677,926	1,907,061	1,936,286	2.83%
Supplies & Materials	13,524	15,679	8,670	9,493	11,026	15,224	75.59%
Services & Contracts	1,089,782	1,222,613	1,110,034	923,739	1,418,592	1,406,243	26.68%
Capital Outlay	12,185	12,100	3,000	10,080	293,000	-	(100.00)%
Total Expenditures	2,880,633	3,083,770	3,004,770	2,621,238	3,629,679	3,357,753	11.75%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Grading Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	5	7	7	7	7	7	0.00%
Motor Grader Operator	6	6	6	6	6	6	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Patching Crew Leader	1	1	1	1	1	1	0.00%
Road Maintenance Worker	6	7	7	7	7	7	0.00%
Road Mowing Supervisor	1	1	1	1	1	1	0.00%
Road Superintendent	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Sr. Sign Maintenance Worker	1	1	1	1	1	1	0.00%
Truck Driver	4	4	4	4	4	4	0.00%
Total Positions	36	39	39	39	39	39	0.00%

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General Fund – Road Maintenance

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Number of Potholes Reported	187	213	254	162	204	200
Average Days to Repair Potholes	<24 hours	<24 hours	<24 hours	<24 hours	<24 hours	<24 hours
Miles of Right of Way Mowed	573.77	616	620	489	1,735	1,800
Percent of Roads Graded Every Ten Days	75%	80%	85%	85%	87%	90%

By Division	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Grading	548,387	721,987	651,630	550,927	1,000,340	740,498	13.64%
Patching	189,135	189,756	173,255	139,412	173,568	179,887	3.83%
Signs	129,752	146,017	137,845	118,872	165,586	131,512	(4.59)%
Traffic Control	10,460	9,398	10,100	6,502	8,484	9,500	(5.94)%
Road Maintenance	2,002,899	2,016,612	2,031,940	1,805,525	2,281,701	2,296,356	13.01%

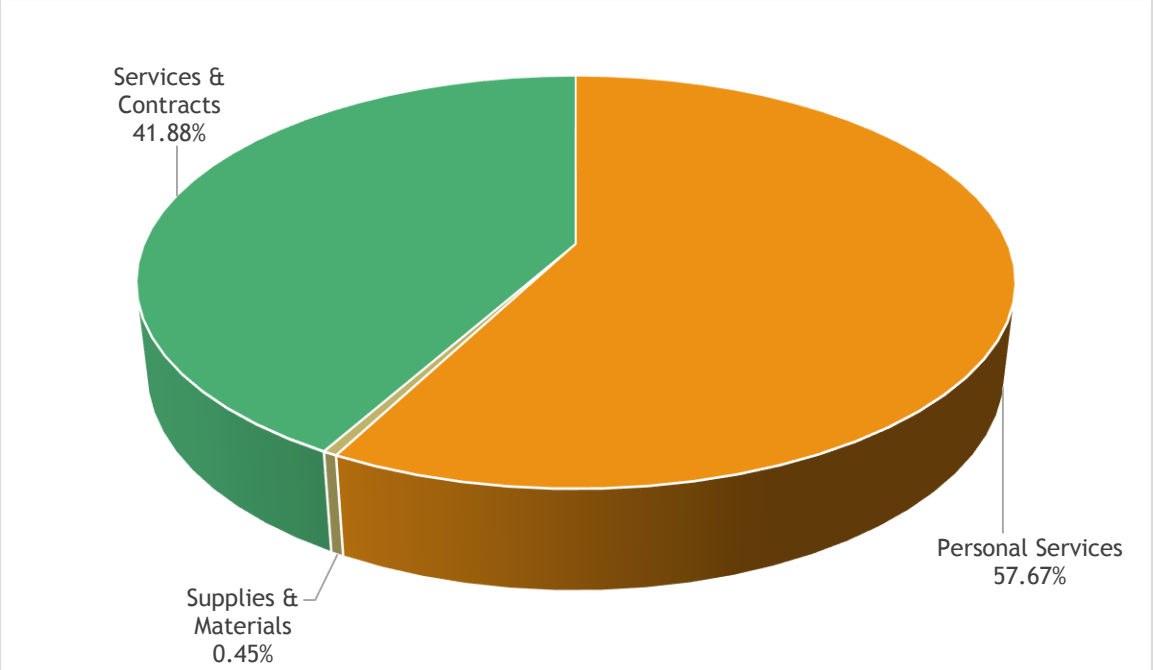


Figure 106 Road Maintenance Expenditures by Type

General Fund – Road Maintenance

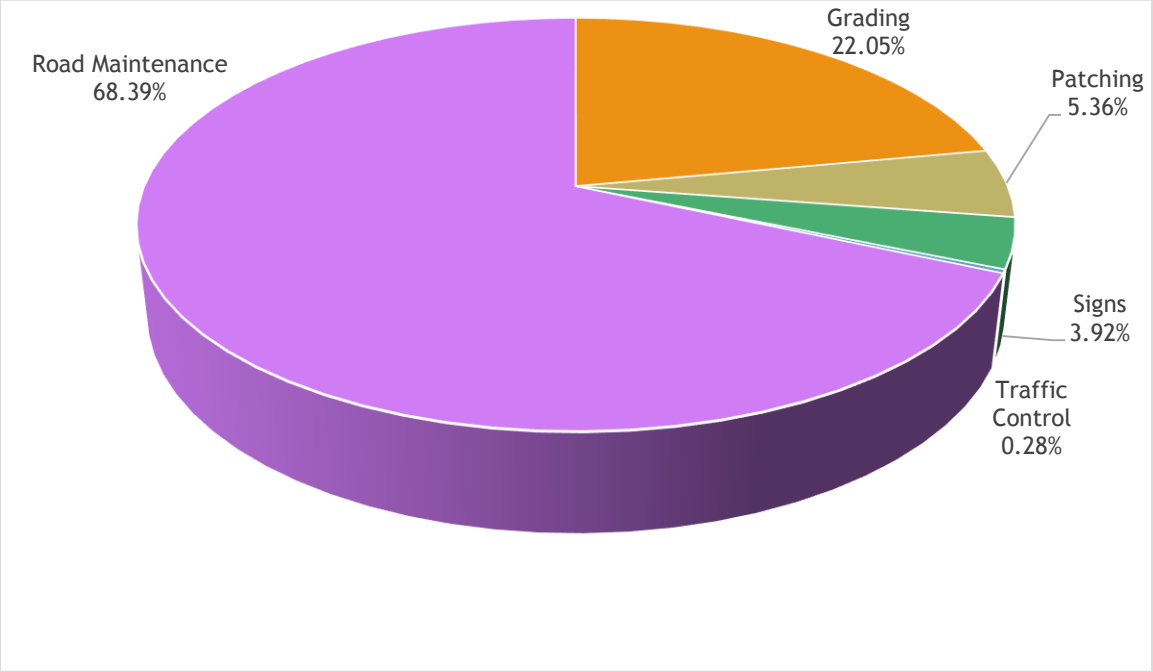


Figure 107 Road Maintenance Expenditures by Facility

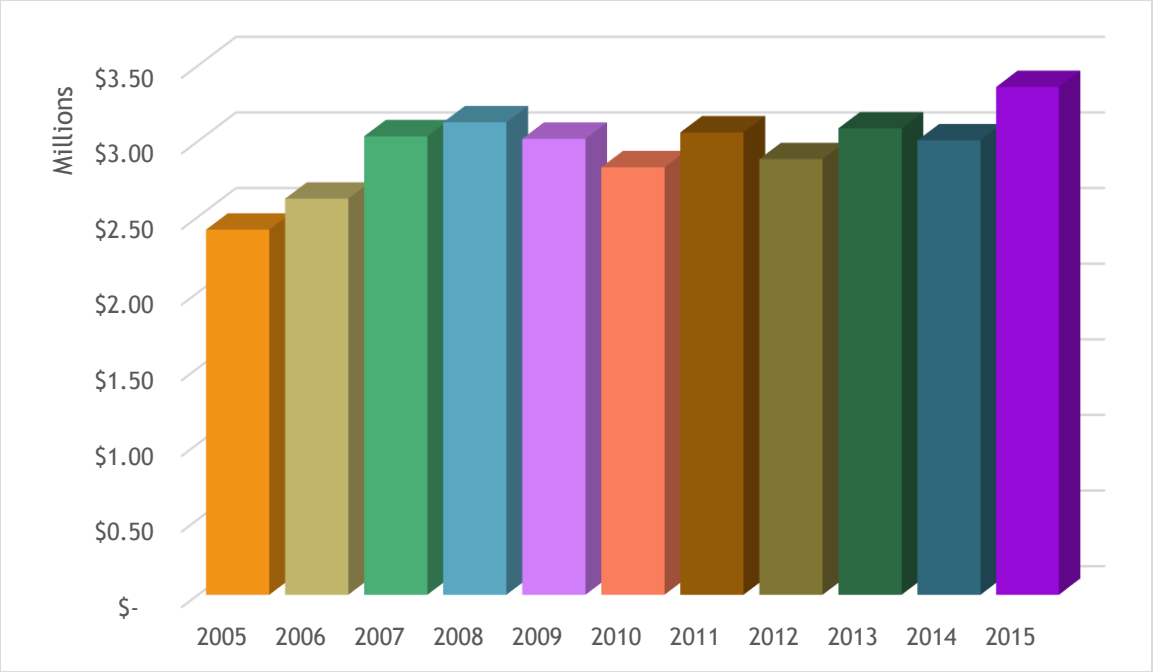


Figure 108 Road Maintenance Expenditure History

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General Fund – Road Maintenance

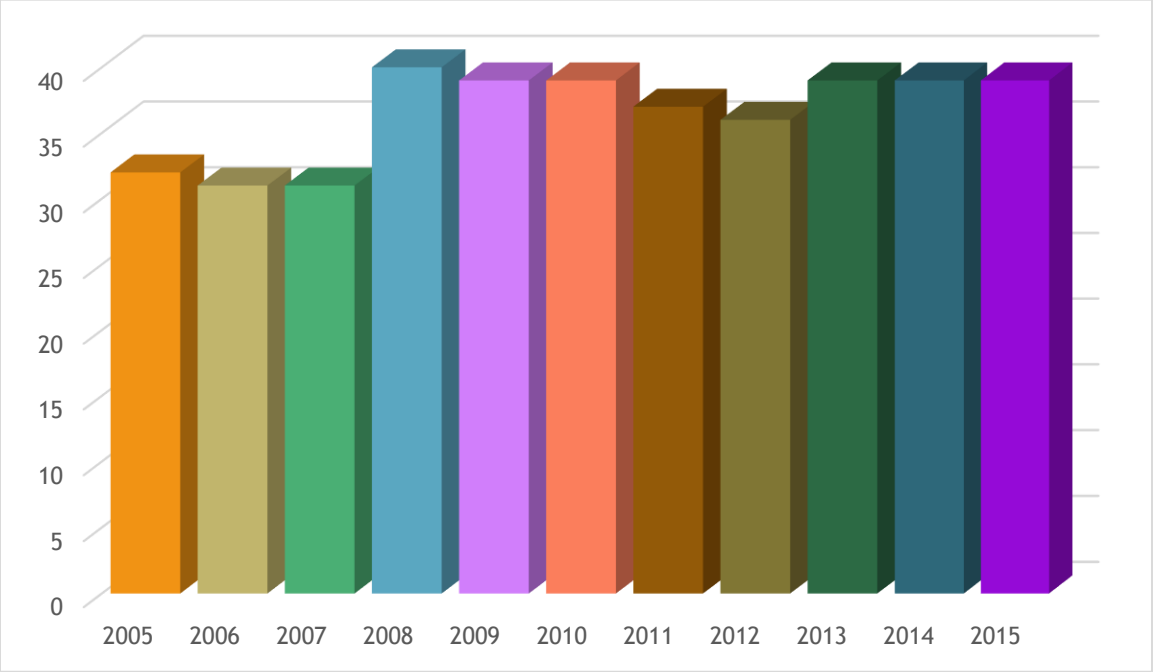


Figure 109 Road Maintenance Position History

General Fund – Road Construction

The Division of Public Works – Road Construction is responsible for clearing, grubbing, basing, grading and drainage of County roads, parks, landfill and other earth moving projects.

Significant Accomplishments/Events:

- Completed 1.2 miles of paving with LMIG
- Clipped shoulders along 10.06 miles of road
- Built up 6.69 miles of road

Division Goals:

- Improve departmental safety by holding monthly safety meetings *CGIII, CGIV*
- Perform a minimum of 16 hours per month of employee training *CGIII, CGIV*
- Clip 5 miles of shoulders monthly *CGIII, CGIV*
- Mix 1.5 miles of roads quarterly *CGIII, CGIV*

Division Objectives:

- To oversee and perform clearing, grubbing, basing, grading and drainage for County roads, parks, landfills and other earth moving projects

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	462,445	450,839	475,855	380,811	425,319	471,847	(0.84)%
Supplies & Materials	3,633	3,140	1,100	1,566	1,400	1,400	27.27%
Services & Contracts	317,569	367,098	326,004	245,442	446,044	441,407	35.32%
Capital Outlay	-	-	-	-	25,000	-	0.00%
Total Expenditures	783,647	821,077	803,159	627,819	897,763	914,654	13.88%

General Fund – Road Construction

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Construction/ Material Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	3	2	2	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	10	10	10	9	9	10	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
New Paving Miles	-	-	-	1.2	1	1
Shoulder Miles Clipped	-	-	-	10.06	60	60
Road Miles Built Up	-	-	-	6.69	10	10

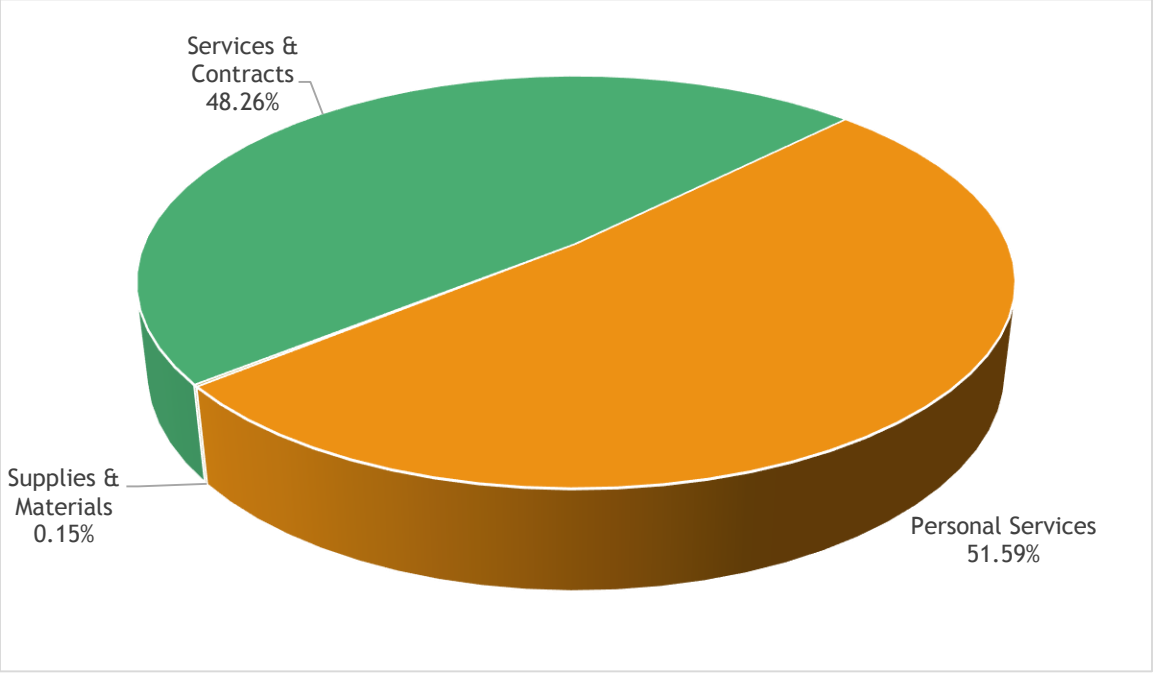


Figure 110 Road Construction Expenditures by Type

General Fund – Road Construction

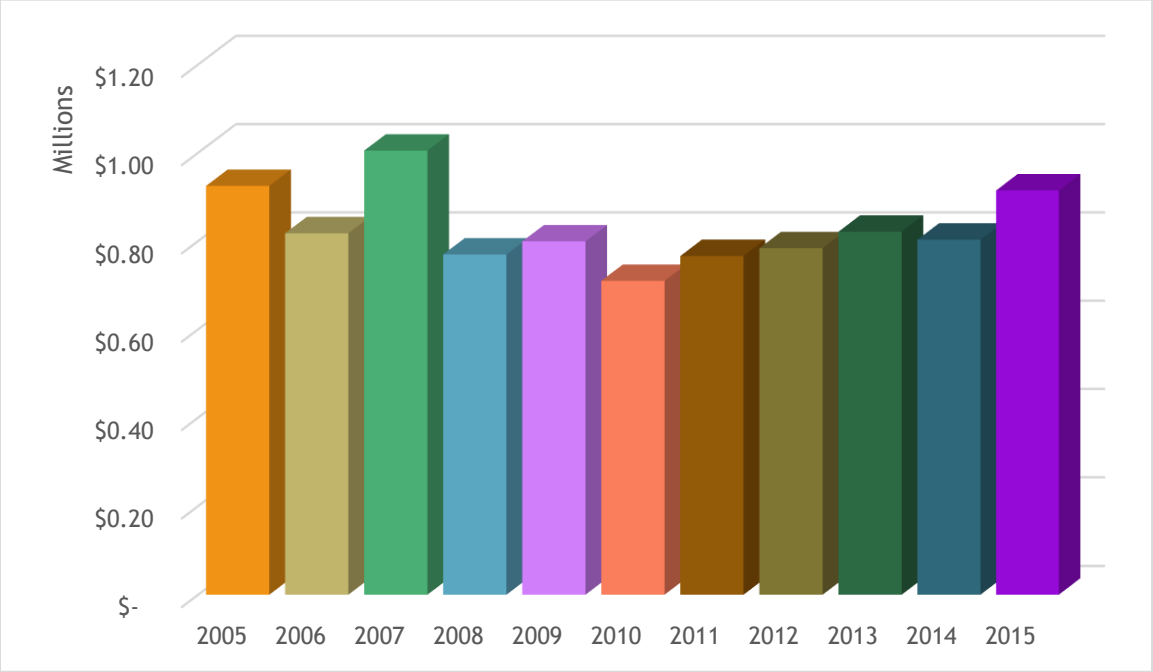


Figure 111 Road Construction Expenditure History

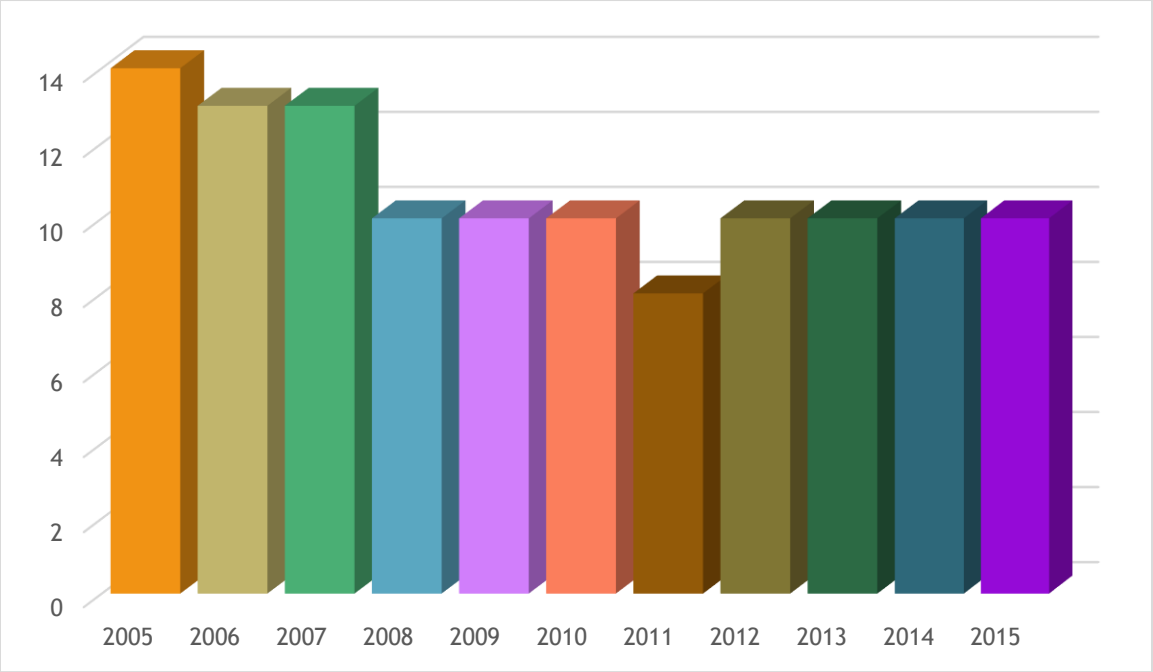


Figure 112 Road Construction Position History

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General Fund – Non-Departmental

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
County Attorney	371,356	563,899	400,000	341,013
General Facilities	104,970	139,306	126,790	126,644
NPDES – Stormwater	8,119	1,776	4,000	2,498
Contingency	157,444	316	250,823	83,485
District Attorney	620,089	658,144	723,887	664,946
District Court Administrator	4,800	4,800	4,800	4,800
Juvenile Court	125,639	114,286	103,548	102,317
Public Defender	811,702	811,369	812,000	679,449
Probation	3,627	8,439	3,904	2,928
Emergency Medical Services	966,229	775,683	878,623	805,404
Coroner	94,138	121,866	81,108	103,001
Traffic Lighting	165,161	200,871	153,900	128,695
Feed the Elderly	24,629	24,863	-	20,870
Mental Health	75,000	75,000	75,000	68,750
Public Health	330,541	330,548	335,000	302,126
Extension Service	142,046	125,012	136,017	100,262
Family Services	124,500	124,500	124,500	114,125
Library	1,000,000	1,000,000	1,002,500	960,728
Parks and Recreation Authority	3,518,597	3,577,105	3,500,000	-
Chamber of Commerce	20,000	-	-	-
Moody Support Group	32,692	26,920	30,000	12,413
Industrial Authority	2,835,255	2,861,894	3,000,000	-
Board of Equalization	18,274	21,986	15,000	25,260
OTO - Emergency Communications	1,042,771	879,027	829,879	618,304
OTO – Drug Abuse Treatment	245,000	-	-	-

General Fund – Non-Departmental

	FY 2015 Request	FY 2015 Budget	Percent Change
County Attorney	400,000	400,000	0.00%
General Facilities	127,000	135,000	6.48%
NPDES – Stormwater	4,984	5,000	25.00%
Contingency	500,000	975000	288.72%
District Attorney	755,687	755,687	4.39%
District Court Administrator	4,800	4,800	0.00%
Juvenile Court	135,771	112,055	8.22%
Public Defender	873,579	547,500	4.37%
Probation	3,772	3,772	(3.38)%
Emergency Medical Services	1,107,292	1,007,292	14.64%
Coroner	118,800	112,085	38.19%
Traffic Lighting	171,960	171,960	11.73%
Feed the Elderly	-	-	0.00%
Mental Health	100,000	87,500	16.67%
Public Health	370,000	352,500	5.22%
Extension Service	187,958	203,284	49.45%
Family Services	114,500	114,500	(8.03)%
Library	1,102,500	1,142,500	13.97%
Parks and Recreation Authority	3,600,000	3,600,000	2.86%
Chamber of Commerce	-	-	0.00%
Moody Support Group	30,000	84,000	180.00%
Industrial Authority	2,900,000	2,900,000	(3.33)%
Board of Equalization	22,000	18,000	20.00%
OTO - Emergency Communications	975,600	845,041	1.83%
OTO – Drug Abuse Treatment	-	-	0.00%

Commissary Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	352,308	296,506	325,000	118,972
Fines & Forfeitures	1,627	1,405	1,500	1,826
Investment Income	-	-	-	-
Miscellaneous	397,586	374,138	300,000	368,994
Total Revenues	751,521	672,049	626,500	489,792
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	671,785	656,284	624,924	547,892
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	671,785	656,284	624,924	547,892
Excess (Deficit) of Revenues Over Expenditures	79,736	15,765	1,576	(58,100)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	79,736	15,765	1,576	(58,100)
Beginning Fund Balance	379,334	459,070	474,835	474,835
Ending Fund Balance	459,070	474,835	476,410	416,735

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Commissary Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	300,000	325,000	0.00%
Fines & Forfeitures	1,500	1,500	0.00%
Investment Income	-	-	0.00%
Miscellaneous	375,000	300,000	0.00%
Total Revenues	676,500	626,500	0.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	631,097	569,446	(8.88)%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	631,097	569,446	(8.88)%
Excess (Deficit) of Revenues Over Expenditures	45,403	57,054	35.20%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	45,403	57,054	0.00%
Beginning Fund Balance	476,410	476,410	0.33%
Ending Fund Balance	521,813	533,464	11.98%

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Commissary Fund – Sheriff - 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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	97,024	97,129	94,124	83,597	100,797	95,646	1.62%
Supplies & Materials	13,915	136,152	80,500	111,431	80,500	75,500	(6.21)%
Services & Contracts	560,846	423,003	450,300	352,864	449,800	398,300	(11.55)%
Total Expenditures	671,785	656,284	624,924	547,892	631,097	569,446	(8.88)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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%

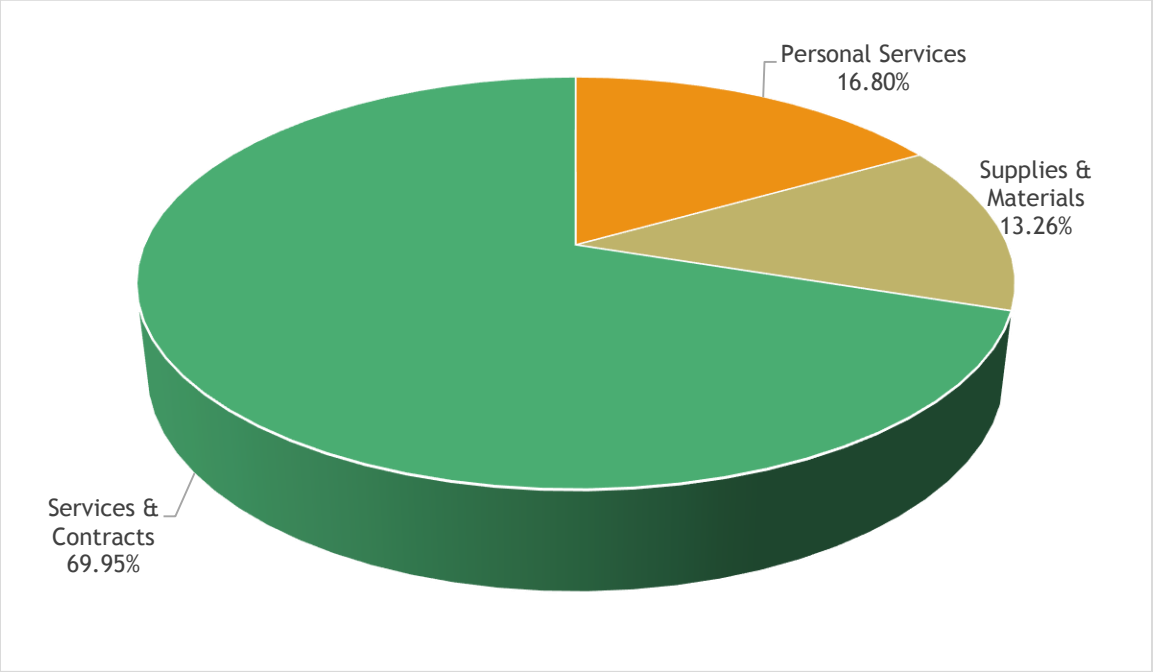


Figure 113 Sheriff - Commissary Expenditures by Type

Commissary Fund – Sheriff - Commissary

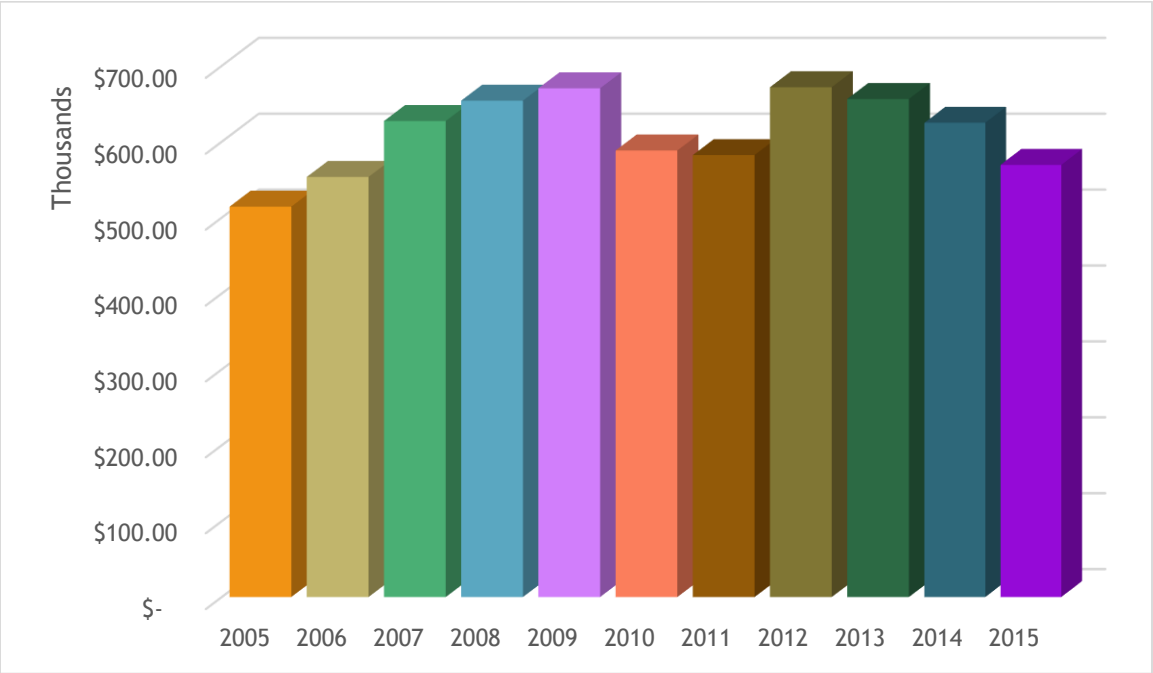


Figure 114 Sheriff - Commissary Expenditure History

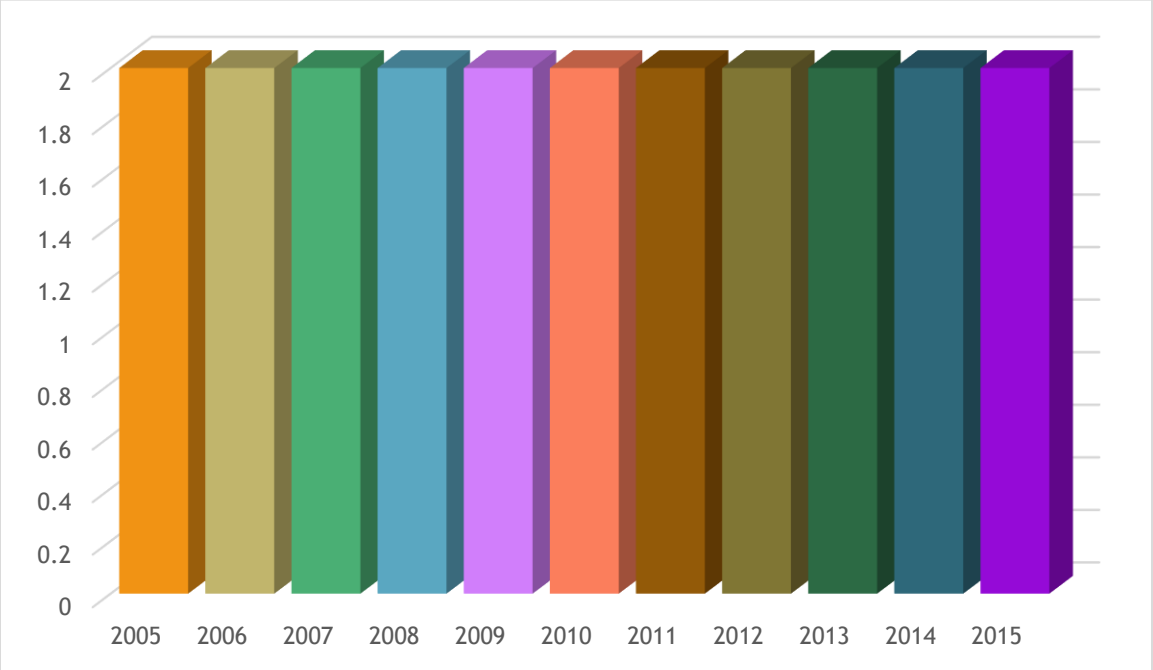


Figure 115 Sheriff - Commissary Position History

Drug Seizures Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	530,593	671,418	1,000,000	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	530,593	671,418	1,000,000	-
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	642,902	643,202	1,000,000	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	642,902	643,202	1,000,000	-
Excess (Deficit) of Revenues Over Expenditures	(112,309)	28,216	-	-
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(112,309)	28,216	-	-
Beginning Fund Balance	1,076,545	964,236	992,452	992,452
Ending Fund Balance	964,236	992,452	992,452	992,452

Drug Seizures Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	1,000,000	1,000,000	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	1,000,000	1,000,000	0.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	1,000,000	1,000,000	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	1,000,000	1,000,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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	992,452	992,452	0.00%
Ending Fund Balance	992,452	992,452	0.00%

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Drug Seizures Fund – Sheriff – Drug Seized

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Services & Contracts	592,643	642,902	1,000,000	-	1,000,000	1,000,000	0.00%
Total Expenditures	592,643	642,902	1,000,000	-	1,000,000	1,000,000	0.00%

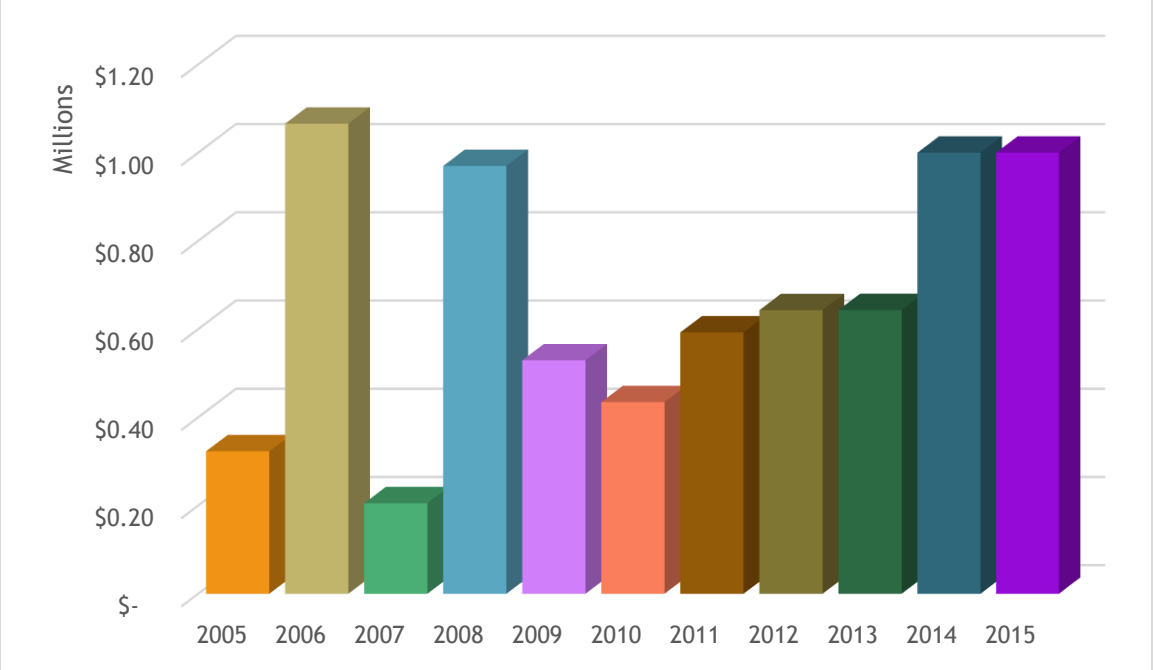


Figure 116 Sheriff - Drug Seized Expenditure History


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Accommodation Excise Tax Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	273,668	272,613	225,000	200,588
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	273,668	272,613	225,000	200,588
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	398,704	398,282	393,237	342,731
Total Expenditures	398,704	398,282	393,237	342,731
Excess (Deficit) of Revenues Over Expenditures	125,036	(125,669)	(168,237)	(310,380)
Other Sources & Uses				
Transfers In	142,683	125,000	168,237	84,119
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	17,647	(669)	-	(226,261)
Beginning Fund Balance	7,080	24,727	24,057	24,057
Ending Fund Balance	24,727	24,057	24,057	24,057

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Accommodation Excise Tax Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	275,000	263,000	16.89%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	275,000	263,000	0.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	403,460	398,660	1.38%
Total Expenditures	403,460	398,660	1.38%
Excess (Deficit) of Revenues Over Expenditures	(128,460)	(135,660)	(19.36)%
Other Sources & Uses			
Transfers In	128,460	135,660	(19.36)%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	0.00%
Beginning Fund Balance	24,057	24,057	0.00%
Ending Fund Balance	24,057	24,057	0.00%

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Accommodation Excise Tax Fund – Tourism Authority & Airport Authority

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.

By Agency	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Tourism Authority	109,467	109,045	104,000	77,597	110,000	105,200	1.15%
Airport Authority	289,237	289,237	289,237	265,134	293,460	293,460	1.46%

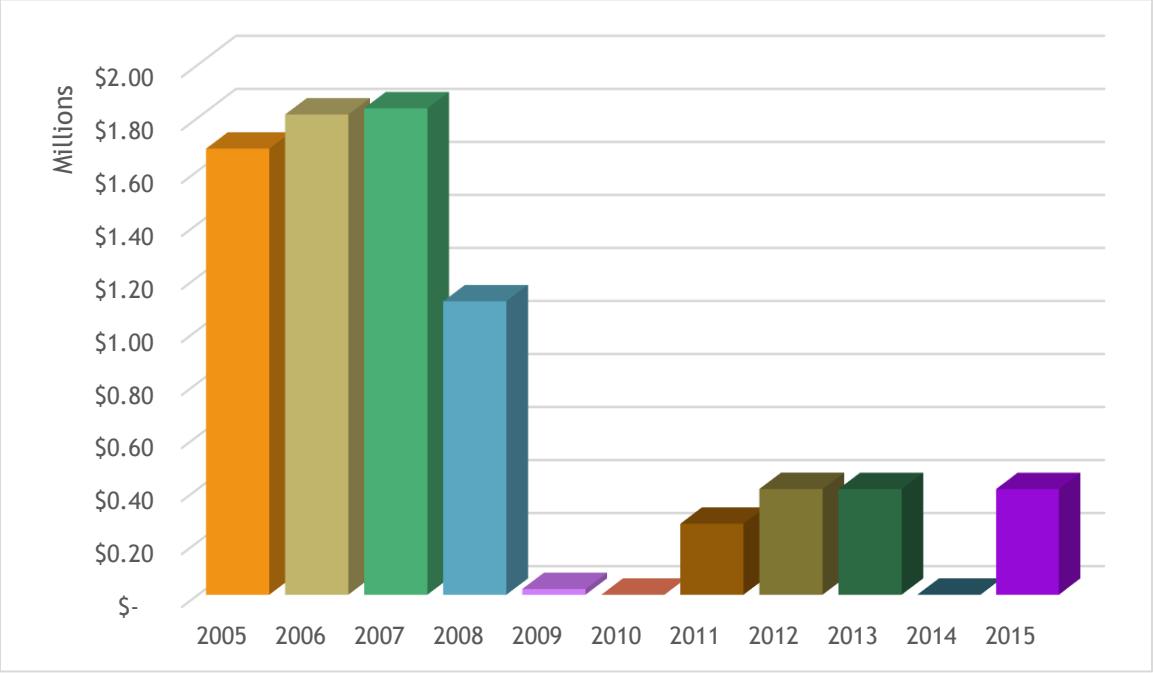


Figure 117 Accommodation Excise Tax Expenditure History


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Intergovernmental Grants Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	2,163,826	1,542,752	544,057	431,344
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,163,826	1,542,752	544,057	431,344
Expenditures				
General Government	-	-	450,000	-
Judicial	204,886	156,834	94,057	249,999
Public Safety	548,383	137,451	-	90,473
Public Works	1,398,557	1,248,467	-	148,237
Health & Welfare	12,000	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	2,163,826	1,542,752	544,057	488,709
Excess (Deficit) of Revenues Over Expenditures	-	-	-	(57,365)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	(57,365)
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	(57,365)

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Intergovernmental Grants Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	544,060	544,060	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	544,060	544,060	0.00%
Expenditures			
General Government	450,000	412,974	0.00%
Judicial	94,060	131,086	39.37%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	544,060	544,060	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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%

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Intergovernmental Grants Fund

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	89,055	94,382	94,057	86,055	94,060	131,086	39.37%
Services & Contracts	2,074,771	1,448,370	450,000	402,654	450,000	412,974	(8.23)%
Total Expenditures	2,163,826	1,542,752	544,057	488,709	544,060	544,060	0.00%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
ADR Administrative Assistant	1	1	1	1	1	1	0.00%
ADR Secretary	1	1	1	1	1	1	0.00%
Victim Advocate	-	-	-	1	-	1	100.00%
Total Positions	2	2	2	3	2	3	50.00%

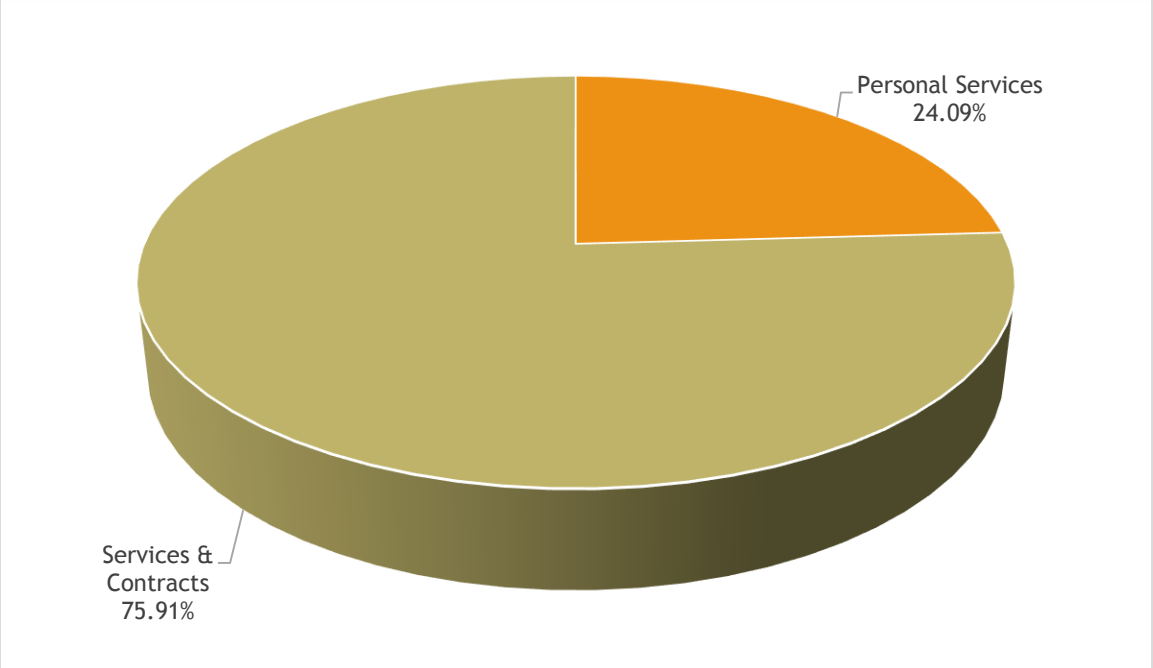


Figure 118 Intergovernmental Grants Expenditures by Type

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Intergovernmental Grants Fund

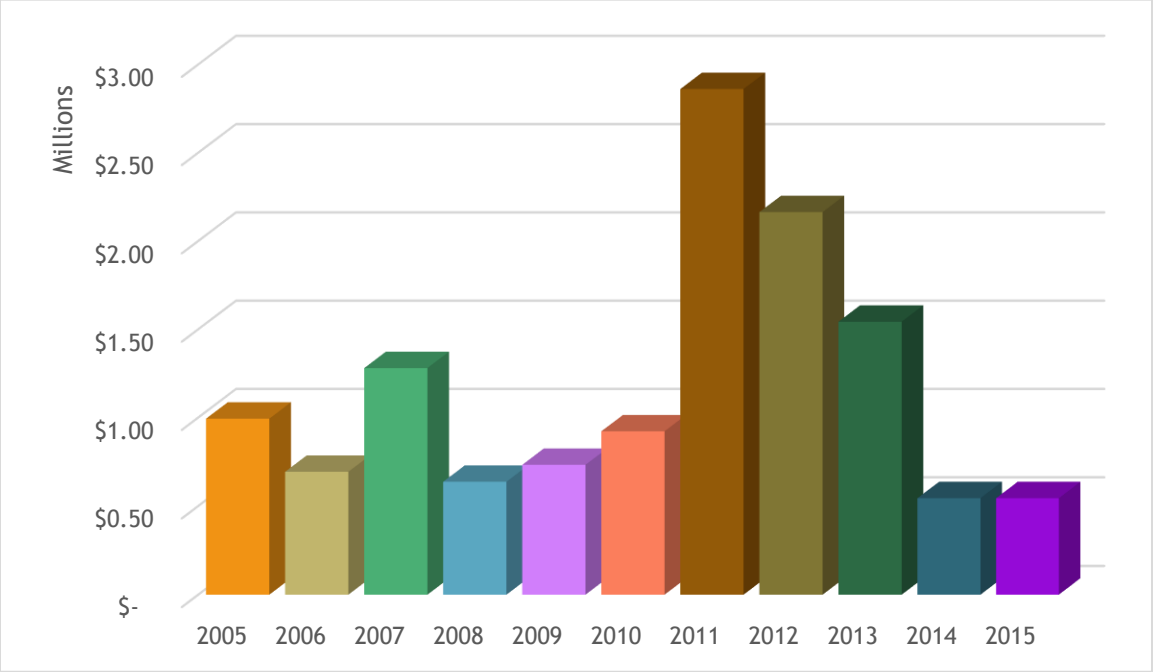


Figure 119 Intergovernmental Grants Expenditure History

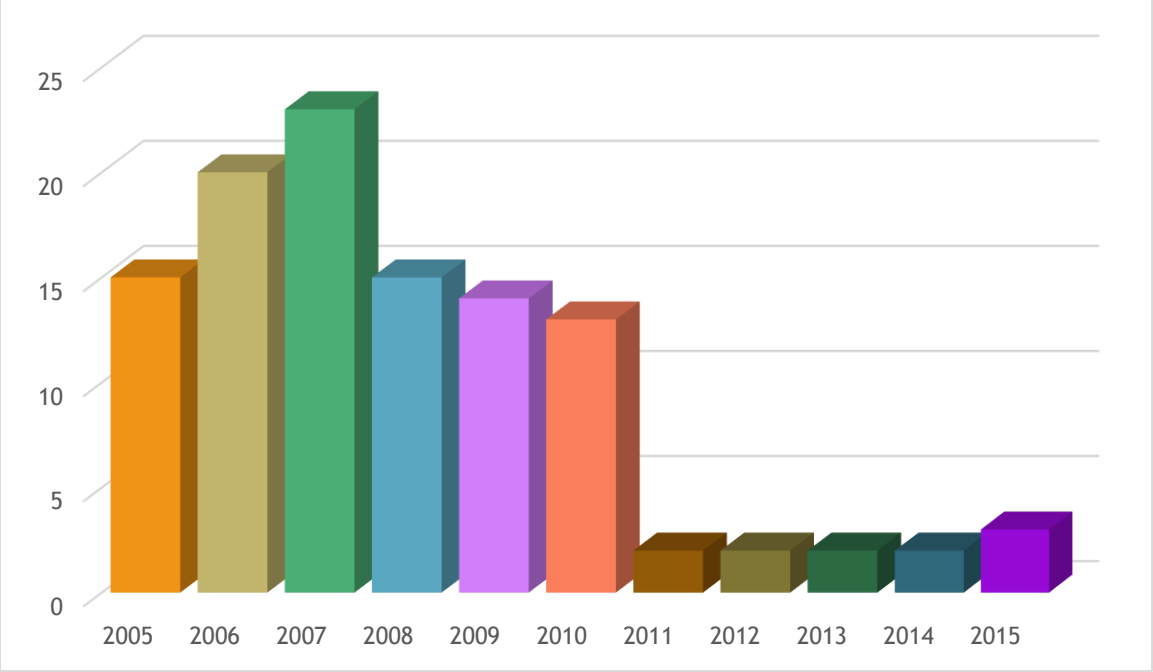


Figure 120 Intergovernmental Grants Position History

Jail Operations Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	30,155	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	508,109	460,585	510,000	281,689
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	538,264	460,585	510,000	281,689
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	512,906	460,066	660,193	505,482
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	512,906	460,066	660,193	505,482
Excess (Deficit) of Revenues Over Expenditures	25,358	519	(150,193)	(243,793)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	25,358	519	(150,193)	(243,793)
Beginning Fund Balance	19,885	45,243	45,762	45,762
Ending Fund Balance	45,243	45,762	(104,431)	(198,031)

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Jail Operations Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	470,000	410,000	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	470,000	410,000	0.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	686,675	409,201	(38.02)%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	686,675	409,201	(38.02)%
Excess (Deficit) of Revenues Over Expenditures	(216,675)	799	(100.53)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(216,675)	799	(100.53)%
Beginning Fund Balance	-	-	0.00%
Ending Fund Balance	(216,675)	799	(98.25)%

Jail Operations Fund – Sheriff - Jail

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	52,903	51,155	46,193	41,176	49,675	47,201	2.18%
Supplies & Materials	8,995	47,697	38,500	33,895	56,000	33,000	(14.29)%
Services & Contracts	451,008	361,214	575,500	430,411	581,000	329,000	(42.83)%
Total Expenditures	512,906	460,066	660,193	505,482	686,675	409,201	(38.02)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

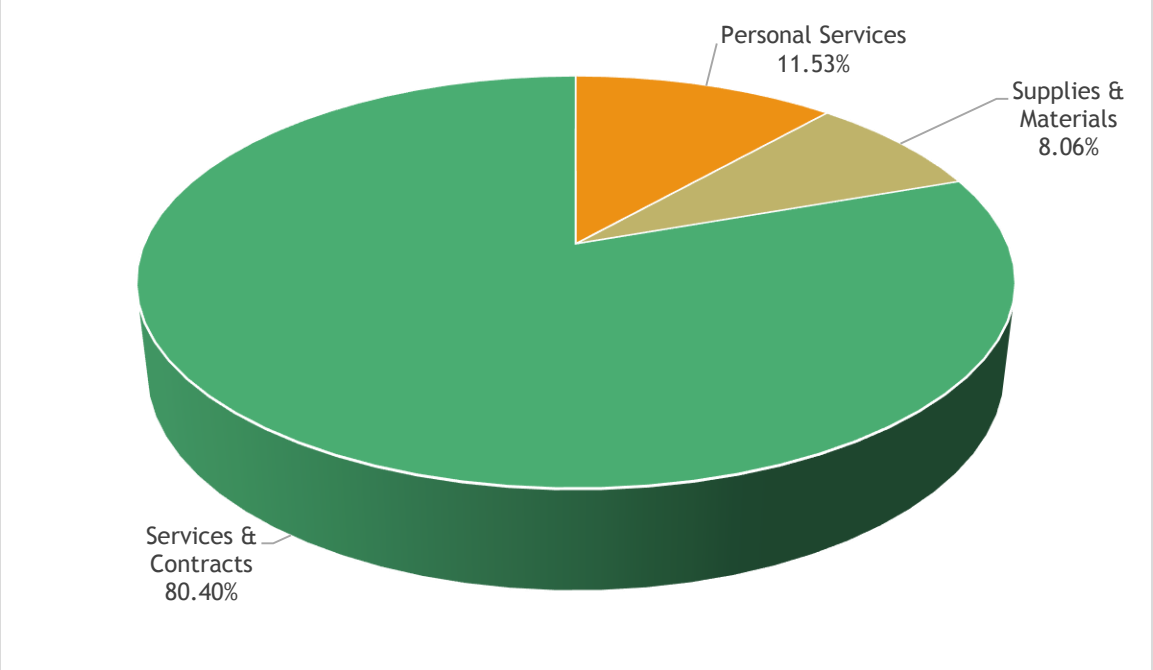


Figure 121 Jail Operations Expenditures by Type

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Jail Operations Fund – Sheriff - Jail

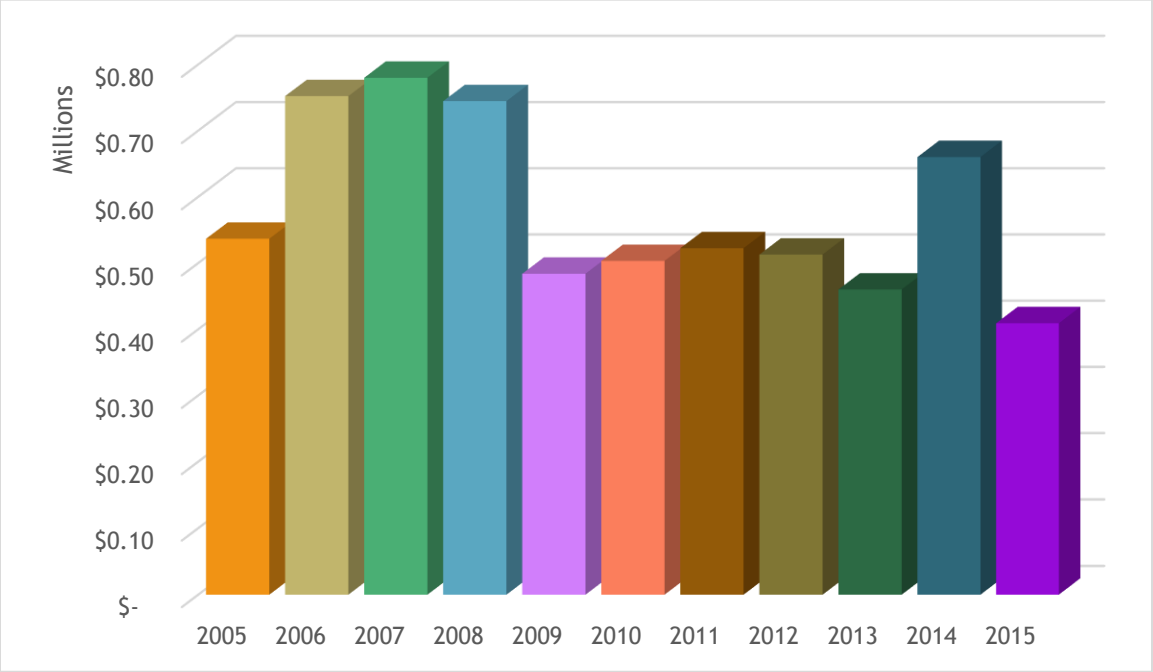


Figure 122 Intergovernmental Grants Expenditure History

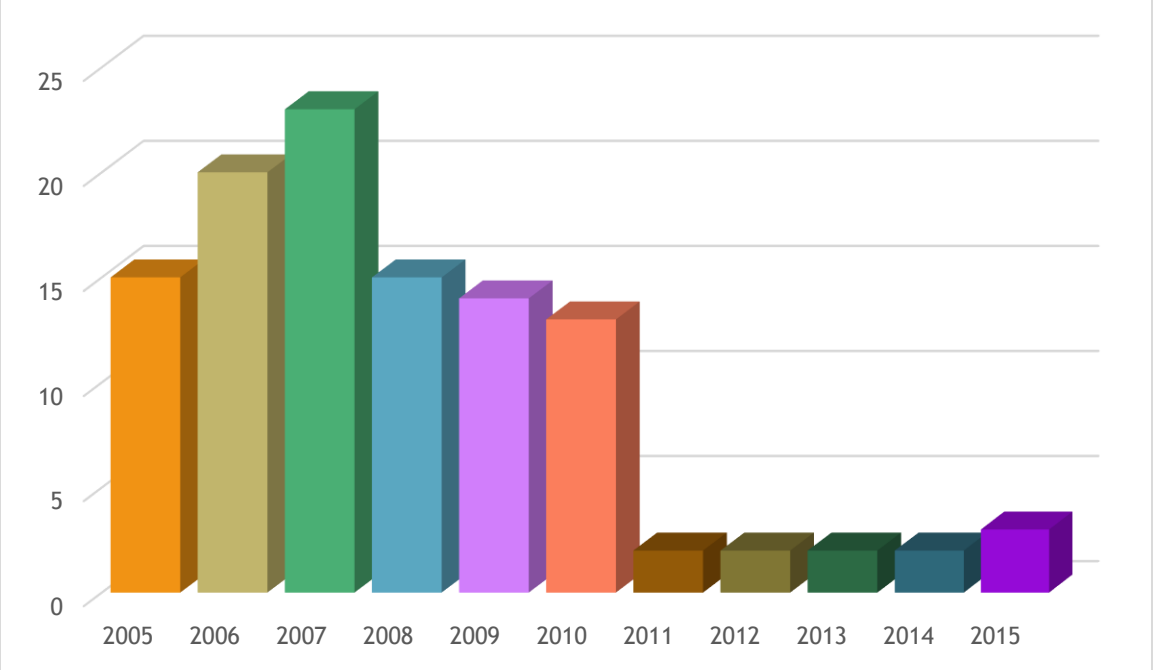


Figure 123 Jail Operations Position History

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Drug Abuse Treatment Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	211,186	173,485	189,000	111,784
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	211,186	173,485	189,000	111,784
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	185,000	180,000	180,000	165,000
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	185,000	180,000	180,000	165,000
Excess (Deficit) of Revenues Over Expenditures	26,186	(6,515)	9,000	(53,216)
Other Sources & Uses				
Transfers In	245,000	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	271,186	(6,515)	9,000	(53,216)
Beginning Fund Balance	(268,701)	2,485	(4,030)	(4,030)
Ending Fund Balance	2,485	(4,030)	4,970	(57,246)

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Drug Abuse Treatment Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	189,000	160,000	(15.34)%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	189,000	160,000	(15.34)%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	180,000	160,000	(11.11)%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	180,000	160,000	(11.11)%
Excess (Deficit) of Revenues Over Expenditures	9,000	-	(100.00)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	9,000	-	(100.00)%
Beginning Fund Balance	4,970	4,970	(223.33)%
Ending Fund Balance	13,970	4,970	(223.33)%

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Drug Abuse Treatment Fund – LODAC

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Services & Contracts	185,000	180,000	180,000	165,000	180,000	160,000	(11.11)%
Total Expenditures	185,000	180,000	180,000	165,000	180,000	160,000	(11.11)%

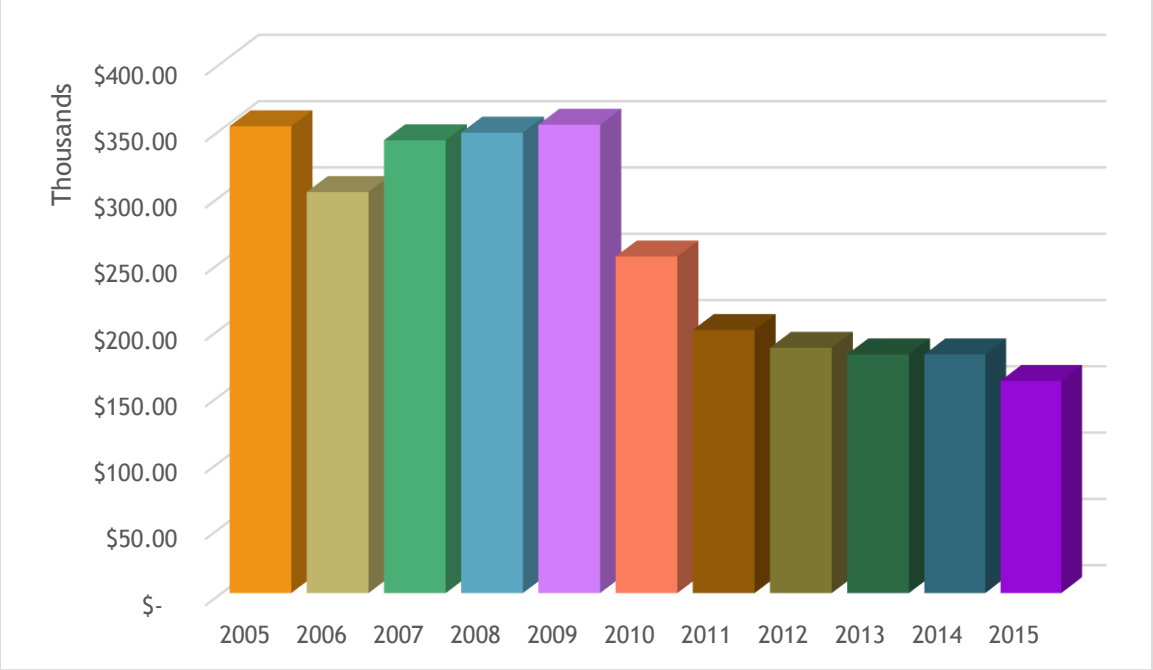


Figure 124 Drug Abuse Treatment Expenditure History

Drug Abuse Treatment Fund – LODAC

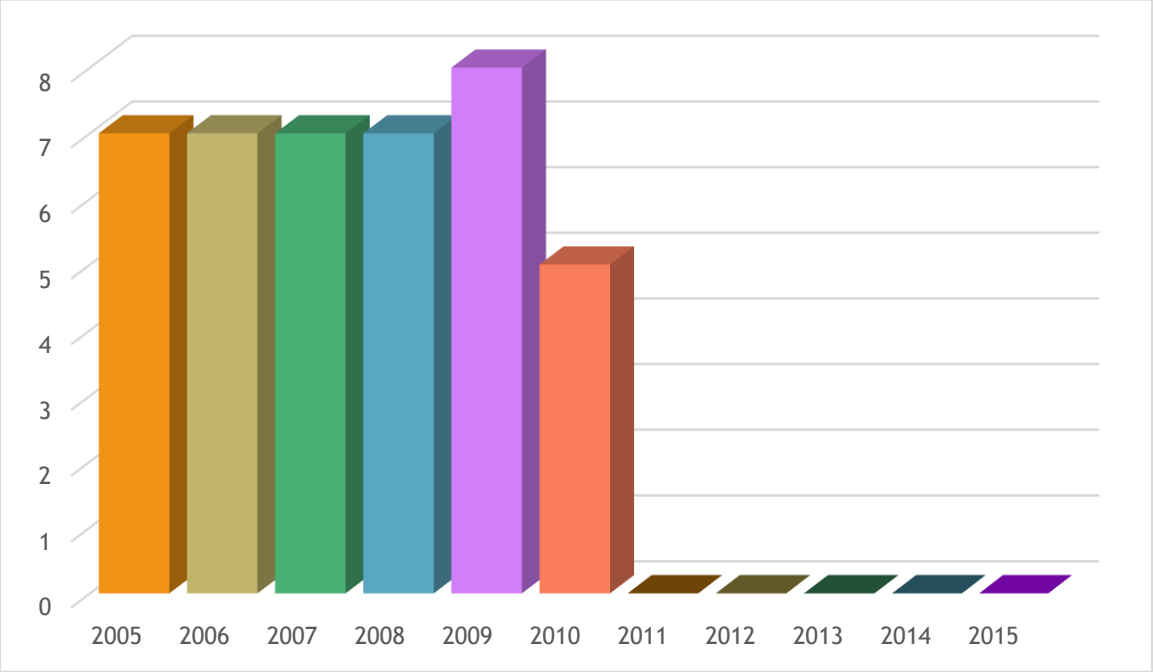


Figure 125 Drug Abuse Treatment Position History

Emergency Communications Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	516,143	580,976	621,261	466,779
Charges for Service	1,753,207	1,614,949	1,600,000	1,381,793
Fines & Forfeitures	-	-	-	-
Investment Income	19	-	-	-
Miscellaneous	22,784	27,833	25,000	19,642
Total Revenues	2,292,153	2,223,758	2,246,261	1,868,214
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	2,885,146	2,836,165	2,916,140	2,539,505
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	2,885,146	2,836,165	2,916,140	2,539,505
Excess (Deficit) of Revenues Over Expenditures	(592,993)	(612,407)	(669,879)	(671,291)
Other Sources & Uses				
Transfers In	1,042,771	879,027	829,879	618,304
Transfers Out	(155,622)	(160,000)	(160,000)	(120,000)
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	294,156	106,620	-	(172,987)
Beginning Fund Balance	(284,125)	10,033	116,653	116,653
Ending Fund Balance	10,033	116,653	116,653	-

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Emergency Communications Fund - Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	591,905	591,905	0.00%
Charges for Service	1,825,000	1,750,000	9.38%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	30,000	26,200	4.80%
Total Revenues	2,446,905	2,368,105	5.42%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	3,262,505	3,053,146	4.70%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	3,262,505	3,053,146	4.70%
Excess (Deficit) of Revenues Over Expenditures	(815,600)	(685,041)	2.26%
Other Sources & Uses			
Transfers In	975,600	845,041	1.83%
Transfers Out	(160,000)	(160,000)	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	0.00%
Beginning Fund Balance	-	-	(100.00)%
Ending Fund Balance	-	-	(100.00)%

Emergency Communications Fund - Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Intergovernmental				
Valdosta - Public Safety Radio	121,998	117,042	124,791	94,310
Hahira - Public Safety Radio	10,782	10,660	11,223	8,590
Lake Park - Public Safety Radio	7,383	6,996	7,685	5,668
911 - Public Safety Radio	2,175	3,998	4,391	-
Sheriff - Public Safety Radio	139,743	176,451	189,443	142,082
Coroner - Public Safety Radio	723	888	976	732
LCFR - Public Safety Radio	72,432	87,504	97,588	73,191
Lowndes - Public Safety Radio	61,449	78,620	81,974	64,775
Remerton - Public Safety Radio	9,376	8,884	9,759	7,158
SGMC - Public Safety Radio	23,637	22,653	24,641	18,251
Other Gov - Public Safety Radio	31,408	31,981	33,790	25,770
Other Gov - 911 Operations	35,000	35,300	35,000	26,250
Total Intergovernmental	516,143	580,976	621,261	466,779
Charges for Service				
Other 911 Charges	554,801	673,693	650,000	432,255
Wireless 911 Operations	1,198,406	941,256	950,000	745,526
Wireless 911 Distributions	-	-	-	204,012
Total Charges for Service	1,753,207	1,614,949	1,600,000	1,381,793
Investment Income				
Interest Income	19	-	-	-
Total Investment Income	19	-	-	-
Miscellaneous				
Rent- Other	22,784	27,833	25,000	19,642
Total Miscellaneous	22,784	27,833	25,000	19,642
Other Financing Sources				
Transfer In - General Fund	1,042,771	879,027	829,879	618,304
Total Other Financing Sources	1,042,771	879,027	829,879	618,304
Total Revenues	3,334,923	3,102,786	3,076,140	2,486,518

Emergency Communications Fund - Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Intergovernmental			
Valdosta - Public Safety Radio	118,542	118,542	(5.01)%
Hahira - Public Safety Radio	10,661	10,661	(5.01)%
Lake Park - Public Safety Radio	7,300	7,300	(5.01)%
911 - Public Safety Radio	4,171	4,171	(5.01)%
Sheriff - Public Safety Radio	179,957	179,957	(5.01)%
Coroner - Public Safety Radio	928	928	(4.92)%
LCFR - Public Safety Radio	92,702	92,702	(5.01)%
Lowndes - Public Safety Radio	77,869	77,869	(5.01)%
Remerton - Public Safety Radio	9,270	9,270	(5.01)%
SGMC - Public Safety Radio	23,407	23,407	(5.01)%
Other Gov - Public Safety Radio	32,098	32,098	(5.01)%
Other Gov - 911 Operations	35,000	35,000	0.00%
Total Intergovernmental	591,905	591,905	(4.73)%
Charges for Service			
Other 911 Charges	675,000	600,000	(7.69)%
Wireless 911 Operations	950,000	950,000	0.00%
Wireless 911 Distributions	200,000	200,000	100.00%
Total Charges for Service	1,825,000	1,750,000	9.38%
Investment Income			
Interest Income	-	-	0.00%
Total Investment Income	-	-	0.00%
Miscellaneous			
Rent - other	30,000	26,200	4.80%
Total Miscellaneous	30,000	26,200	4.80%
Other Financing Sources			
Transfers In - General Fund	975,600	845,041	1.83%
Total Other Financing Sources	975,600	845,041	1.83%
Total Revenues	3,422,505	3,213,146	4.45%

Emergency Communications Fund - Revenue Charts

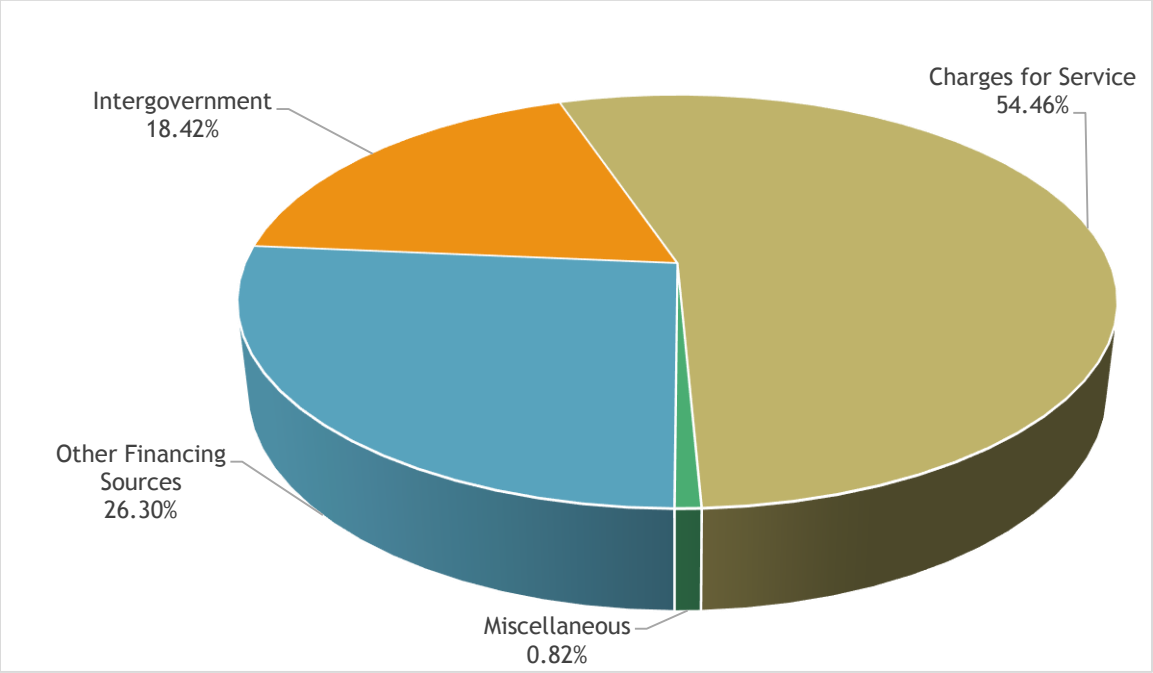


Figure 126 Emergency Communications Fund Revenues by Type

Emergency Communications Fund – 911 Operations

The 911 Operations Center is the backbone of emergency communications in Lowndes County. The center takes calls and dispatches emergency services for the County, municipalities, Emergency Medical Services and Echols County.

Significant Accomplishments/Events:

- Completed replacement of old 911 telephone system with next generation computer based 911 telephone system

Division Goals:

- Comply with the Georgia Emergency Management Agency (GEMA) standard to answer 90% of received 911 calls within 10 seconds (two to three rings) ***CGIII, CGIV***
- Maintain a customer satisfaction rating of 97% or better with less than three formal complaints noted as founded ***CGIII, CGIV***
- Reduce turnover rate by 2% annually ***CGIII, CGIV***
- Maintain sufficient manning to handle an average exceeding 615 call for service daily with regular spikes of 700 and 800 plus ***CGIII, CGIV***
- Replace batteries in UPS located at the 911 Center to ensure continued integrity ***CGIII, CGIV***

Division Objectives:

- To provide quality service, with regard to safety and protection, of our emergency service personnel
- To provide the citizens of greater Lowndes County with a timely and accurate communications link to emergency response services and, when appropriate, assist with the resolution of the citizen's emergency
- To maintain CALEA accreditation
- To operate and maintain the Public Safety Radio System with minimal interruptions of service
- To continue to maintain a high level of standards and training of 911 Center personnel with an emphasis on supporting the growth of the individual

Emergency Communications Fund – 911 Operations

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	1,906,722	1,909,756	1,899,029	1,723,035	2,109,614	2,009,370	5.81%
Supplies & Materials	29,940	13,261	14,625	7,965	67,422	23,500	60.68%
Services & Contracts	386,181	352,098	362,490	285,337	424,095	377,142	4.04%
Capital Outlay	-	7,964	-	-	47,886	47,886	100.00%
Total Expenditures	2,322,843	2,283,079	2,276,144	2,016,337	2,649,017	2,457,898	7.99%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
911 Director	1	1	1	1	1	1	0.00%
Accreditation Manager	-	1	1	1	1	1	0.00%
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	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	10	12	11	0.00%
Telecommunications Specialist	13	13	11	11	13	12	9.09%
Training Officer	1	1	1	1	1	1	0.00%
Total Positions	38	38	36	36	40	38	5.56%

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Emergency Communications Fund – 911 Operations

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Average Daily Calls for Service	570	608	625	615	625	625
Percentage of Downtime for PSRS	0%	0%	0%	0%	0%	0%
Customer Service Rating	99.5%	97%	99.5%	97%	97%	97%
Turnover Rate	15%	14%	12%	20%	18%	16%
CALEA – Lowndes County 911	Yes	Yes	Yes	Yes	Yes	Yes

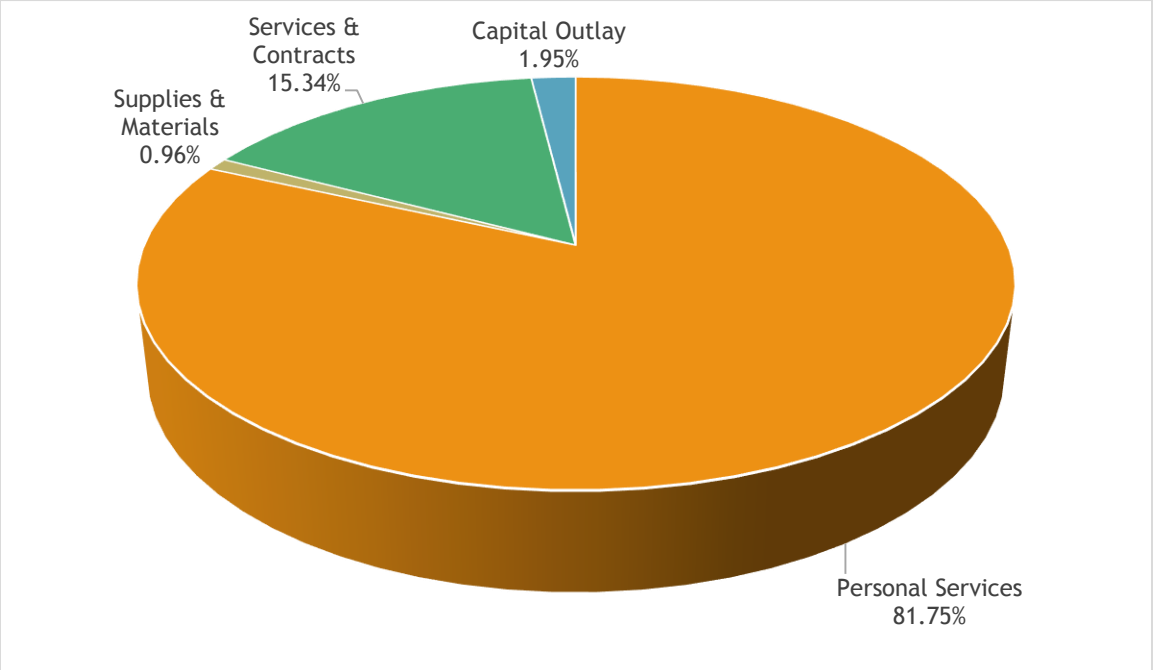


Figure 127 911 Operations Expenditures by Type

Emergency Communications Fund – 911 Operations

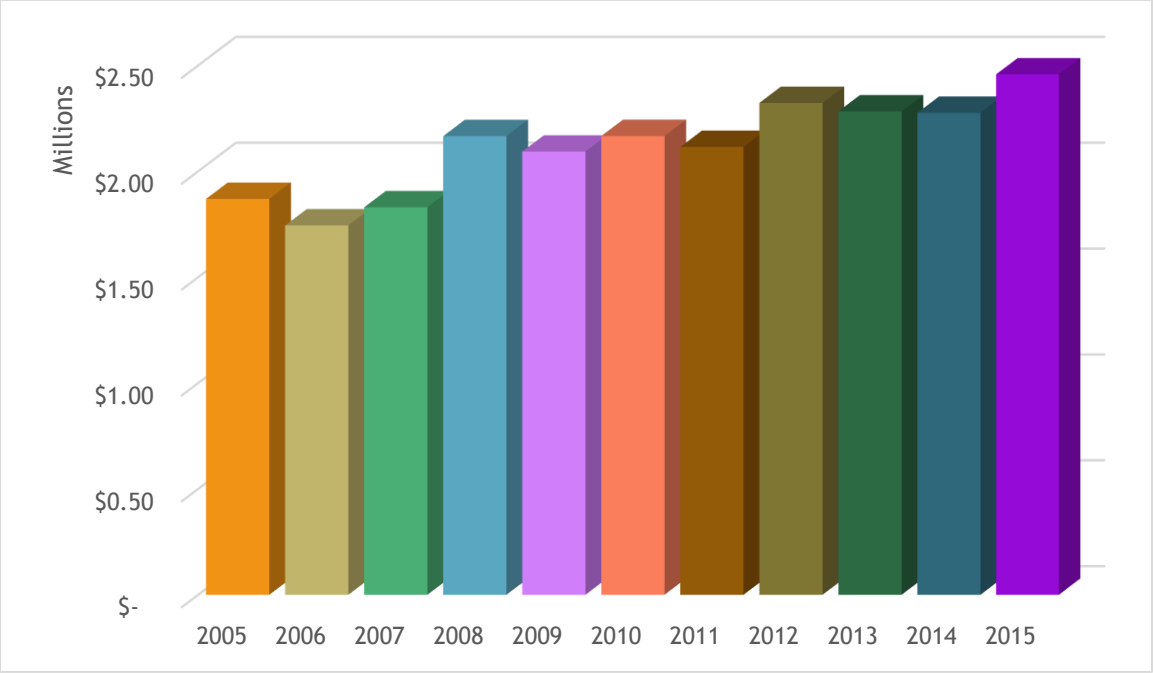


Figure 128 911 Operations Expenditure History

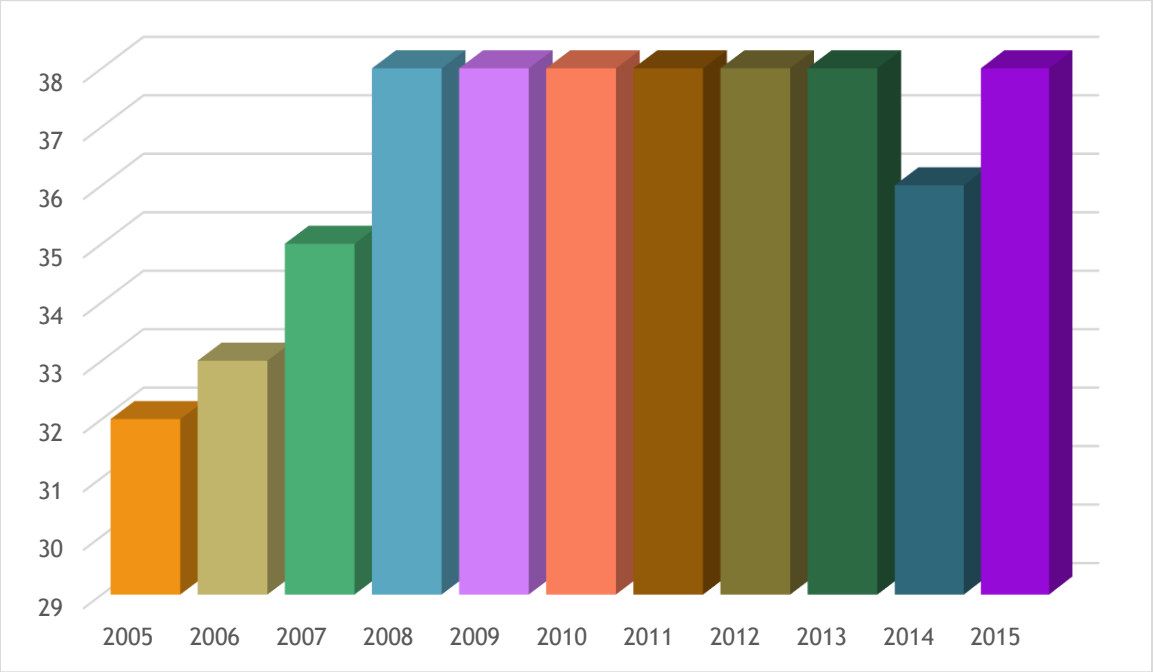


Figure 129 911 Operations Position History


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Emergency Communications Fund – Non-Departmental

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Facilities Maintenance	-	-	45,526	28,986
Radio Communications	-	7,406	8,210	-
Public Safety Radio System	562,303	545,680	586,260	493,757
OTO – General Fund	155,622	160,000	160,000	120,000

Emergency Communications Fund – Non-Departmental

	FY 2015 Request	FY 2015 Budget	Percent Change
Facilities Maintenance	48,373	43,848	(3.69)%
Radio Communications	8,210	-	(100.00)%
Public Safety Radio System	556,905	551,400	(5.95)%
OTO – General Fund	160,000	160,000	0.00%

Victim/Witness Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	109,732	116,640	94,500	107,607
Charges for Service	-	-	-	-
Fines & Forfeitures	161,024	128,699	124,000	80,696
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	270,756	245,339	218,500	188,303
Expenditures				
General Government	-	-	-	-
Judicial	238,162	233,301	243,227	208,943
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	238,162	233,301	243,227	208,943
Excess (Deficit) of Revenues Over Expenditures	32,594	12,038	(24,727)	(20,640)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	32,594	12,038	(24,727)	(20,640)
Beginning Fund Balance	70	32,664	44,702	44,702
Ending Fund Balance	32,664	44,702	19,975	24,062

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Victim/Witness Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	116,500	110,000	16.40%
Charges for Service	-	-	0.00%
Fines & Forfeitures	124,000	124,000	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	240,500	234,000	7.09%
Expenditures			
General Government	-	-	0.00%
Judicial	230,780	225,688	(7.21)%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	230,780	225,688	(7.21)%
Excess (Deficit) of Revenues Over Expenditures	9,720	8,312	(133.62)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	9,720	8,312	0.00%
Beginning Fund Balance	19,975	19,975	(55.32)%
Ending Fund Balance	29,695	28,287	41.61%

Victim/Witness Fund

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 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	81,548	80,308	88,658	66,939	72,012	71,342	(19.53)%
Supplies & Materials	284	574	800	472	4,277	627	(21.63)%
Services & Contracts	156,330	152,419	153,769	141,532	154,491	153,719	(0.03)%
Total Expenditures	238,162	233,301	243,227	208,943	230,780	225,688	(7.21)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Part Time Administrative Secretary	1	1	1	1	1	1	0.00%
Victim Advocate	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

By Division	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
District Attorney	148,200	148,200	148,200	135,850	148,200	148,200	0.00%
Solicitor	89,962	85,101	95,027	73,093	82,580	77,488	(18.46)%

Victim/Witness Fund

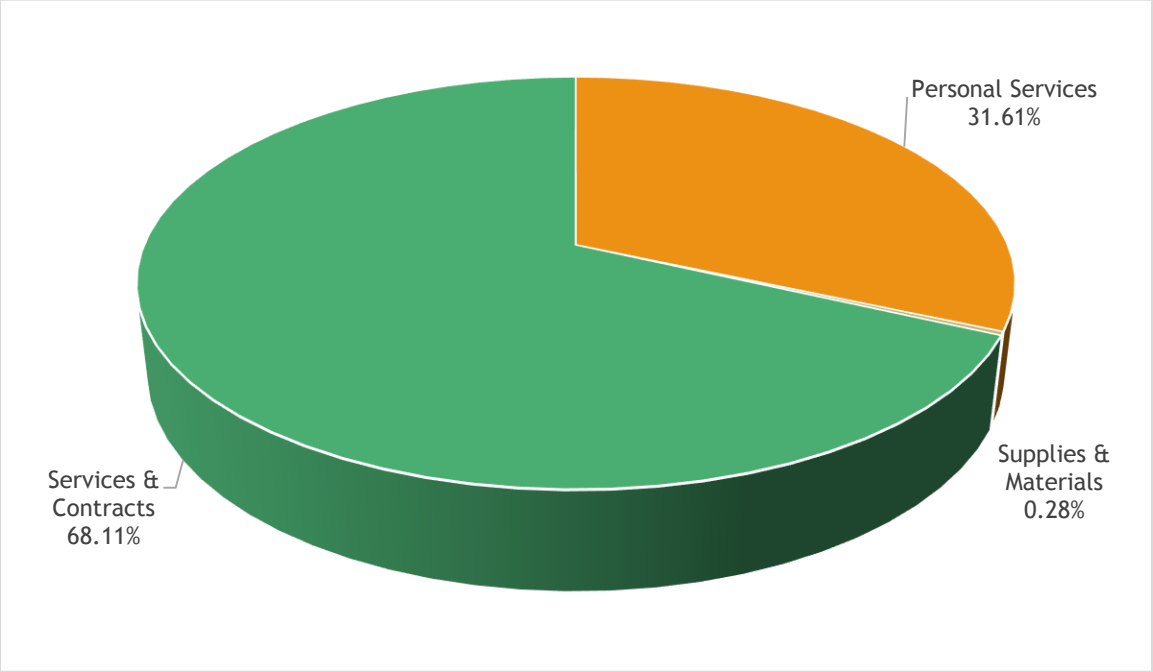


Figure 130 Victim/Witness Expenditures by Type

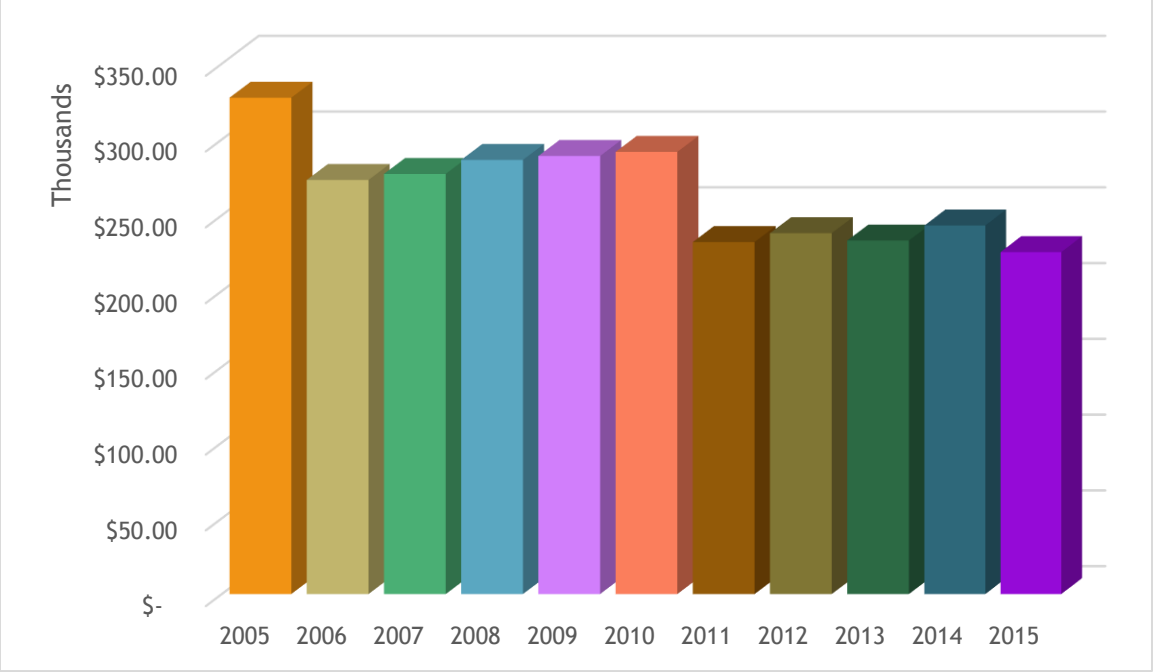


Figure 131 Victim/Witness Expenditure History

Victim/Witness Fund

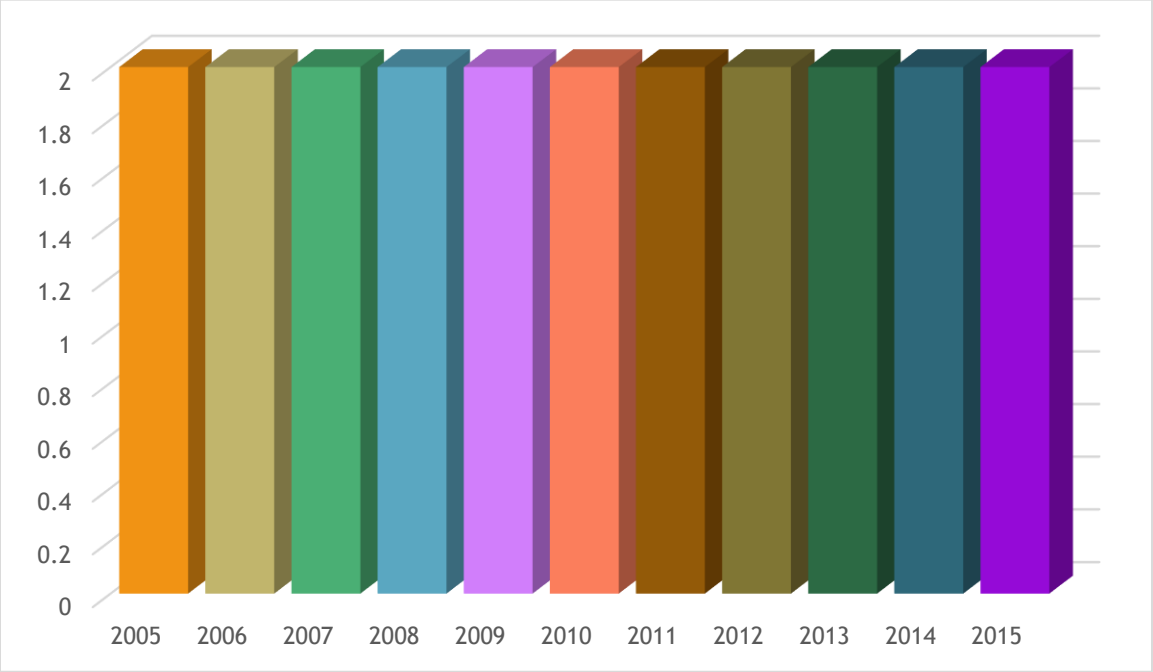


Figure 132 Victim/Witness Position History

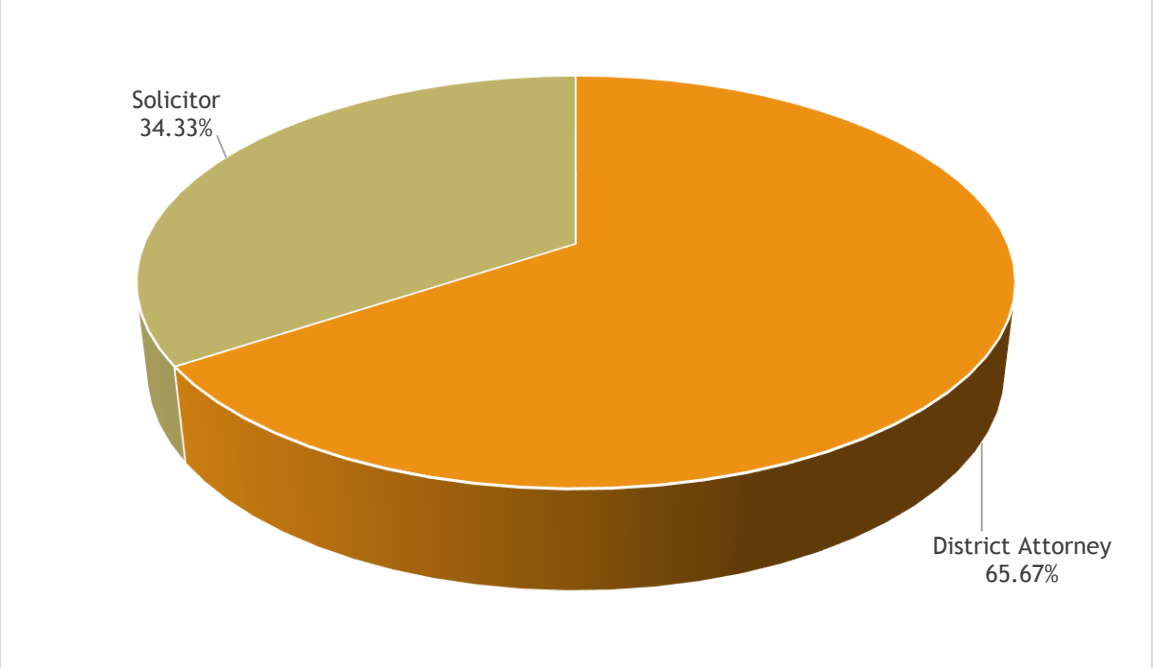


Figure 133 Victim/Witness Expenditures by Division


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Special Services Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	3,288,585	3,347,460	3,460,000	3,057,201
Licenses & Permits	121,280	97,565	120,500	111,003
Intergovernmental	-	-	-	-
Charges for Service	27,213	26,360	24,000	33,795
Fines & Forfeitures	-	-	-	-
Investment Income	38	49	-	31
Miscellaneous	495	-	-	4,267
Total Revenues	3,437,611	3,471,434	3,604,500	3,206,297
Expenditures				
General Government	281,014	525,178	474,921	65,820
Judicial	-	-	-	-
Public Safety	1,999,793	1,841,504	1,837,906	1,622,423
Public Works	114,439	112,267	104,891	88,414
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	577,018	603,543	605,319	535,933
Total Expenditures	2,972,264	3,082,492	3,023,037	2,312,590
Excess (Deficit) of Revenues Over Expenditures	465,347	388,942	581,463	893,707
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	(435,669)	(345,000)	(443,237)	(290,369)
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	29,678	43,942	138,226	603,338
Beginning Fund Balance	185,557	215,235	259,177	259,177
Ending Fund Balance	215,235	259,177	397,403	862,515

Special Services Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	3,425,000	3,410,000	(1.45)%
Licenses & Permits	100,500	100,500	(16.60)%
Intergovernmental	-	-	0.00%
Charges for Service	37,000	37,000	54.17%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	3,562,500	3,547,500	(1.58)%
Expenditures			
General Government	570,836	370,836	(21.92)%
Judicial	-	-	0.00%
Public Safety	2,209,770	1,978,372	7.64%
Public Works	111,785	111,470	6.27%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	636,354	629,386	3.98%
Total Expenditures	3,528,745	3,090,064	2.22%
Excess (Deficit) of Revenues Over Expenditures	33,755	457,436	(21.33)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	(443,237)	(410,660)	(7.35)%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(409,482)	46,776	66.16%
Beginning Fund Balance	397,403	397,403	53.33%
Ending Fund Balance	(12,079)	444,179	11.77%

Special Services Fund – Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Taxes				
Alcoholic Beverage Excise Tax	484,361	486,800	500,000	375,633
Business & Occupation Tax	390,694	326,594	350,000	89,696
Cable Television Tax	139,430	116,773	185,000	85,246
Business - Insurance Premium	2,058,288	2,198,903	2,200,000	2,285,406
Business - Financial Institution	217,707	222,114	225,000	226,922
Refund on Occupation Tax	(1,896)	(3,725)	-	(5,702)
Total Taxes	3,288,585	3,347,460	3,460,000	3,057,201
Licenses & Permits				
Licenses/Permits - Alcoholic	120,780	97,155	120,000	111,003
Licenses/Permits- Soil Control	500	410	500	-
Total Licenses & Permits	121,280	97,595	120,500	111,003
Other Gov - 911 Operations	35,000	35,300	35,000	26,250
Total Intergovernmental	516,143	580,976	621,261	466,779
Charges for Service				
Dasher - Fire Services	2,770	-	-	11,250
Zoning Fees	24,443	26,360	24,000	22,545
Total Charges for Service	27,213	26,360	24,000	33,795
Investment Income				
Interest Income	38	49	-	31
Total Investment Income	38	49	-	31
Miscellaneous				
Insurance Reimbursement	495	-	-	4,267
Total Miscellaneous	495	-	-	4,267
Total Revenues	3,437,610	3,471,434	3,604,500	3,206,297

Special Services Fund – Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Taxes			
Alcoholic Beverage Excise Tax	500,000	485,000	(3.00)%
Business & Occupation Tax	350,000	350,000	0.00%
Cable Television Tax	150,000	150,000	18.92%
Business - Insurance Premium	2,200,000	2,200,000	0.00%
Business - Financial Institution	225,000	225,000	0.00%
Refund on Occupational Tax	-	-	0.00%
Total Taxes	3,425,000	3,410,000	(1.45)%
Licenses & Permits			
Licenses/Permits - Alcoholic	100,000	100,000	(16.67)%
Licenses/Permits - Soil Control	500	500	0.00%
Total Licenses & Permits	100,500	100,500	(16.60)%
Other Gov - 911 Operations	35,000	35,000	0.00%
Total Intergovernmental	591,905	591,905	(4.73)%
Charges for Service			
Dasher - Fire Services	10,000	10,000	100.00%
Zoning Fees	27,000	27,000	12.50%
Total Charges for Service	37,000	37,000	54.17%
Investment Income			
Interest Income	-	-	0.00%
Total Investment Income	-	-	0.00%
Miscellaneous			
Insurance Reimbursement	-	-	0.00%
Total Miscellaneous	-	-	0.00%
Total Revenues	3,562,500	3,547,500	(1.58)%

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Special Services Fund – Revenue Charts

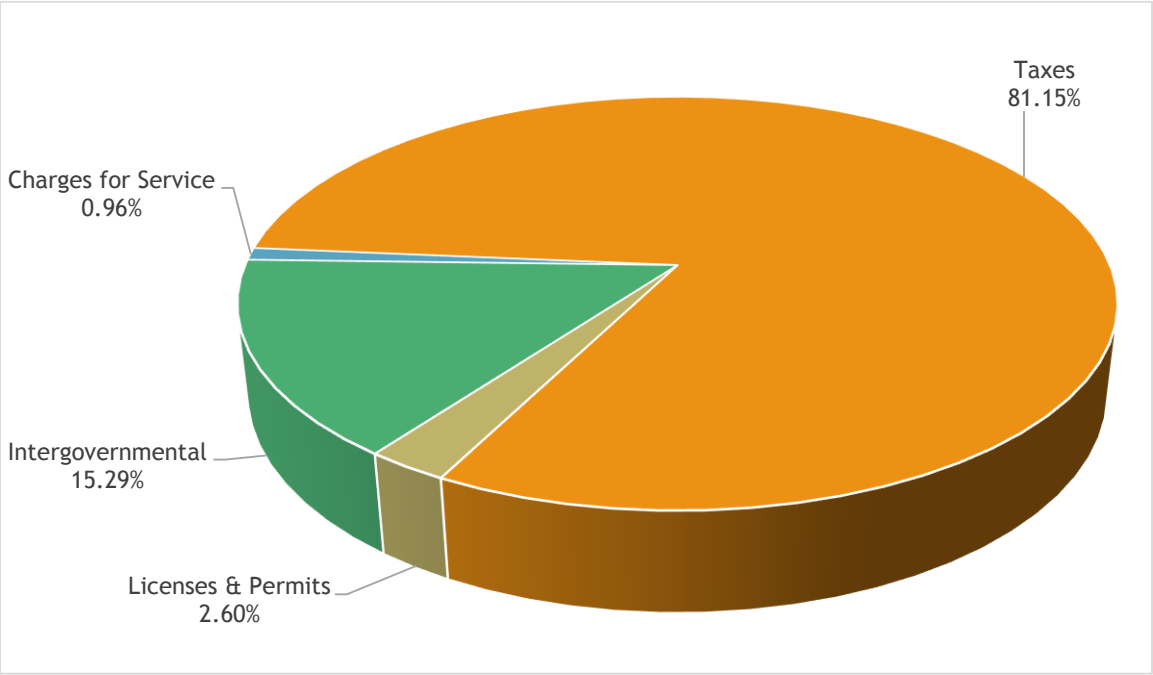


Figure 134 Special Services Fund Revenues by Type

Special Services Fund – 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.

Significant Accomplishments/Events:

- Completed construction of a flammable liquids pits and LP tank fire simulator on drill field to provide new and better training for personnel
- Added a fourth Code Enforcement Officer

Division Goals:

- Maintain the current ISO rating of 5 ***CGIII, CGIV***
- Provide effective recruiting efforts for volunteer firefighters to increase overall number by 5% ***CGIII, CGIV***
- Continue to provide new and realistic training for personnel ***CGIII, CGIV***
- Increase number of Code Enforcement cases disposed of by 10% ***CGII, CGIII, CGIV***

Division Objectives:

- To improve fire and life safety services through operational changes, apparatus and equipment advances and personnel
- To provide fire prevention programs 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 personnel in order to equip them for exceptional service
- To strive to keep our members safe through training, assessment of physical well-being and safe work practices

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	1,166,020	1,172,137	1,190,179	1,076,398	1,500,678	1,290,253	8.41%
Supplies & Materials	157,953	105,564	92,025	76,709	114,290	111,290	20.93%
Services & Contracts	675,820	563,803	442,428	327,613	474,406	453,885	2.59%
Capital Outlay	-	-	57,042	41,658	-	-	(100.00)%
Total Expenditures	1,999,793	1,841,504	1,781,674	1,522,378	2,089,374	1,855,428	4.14%

Special Services Fund – Fire Rescue

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
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	12	9	0.00%
Sergeant	3	3	3	3	6	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	3	4	4	4	4	4	0.00%
Total Positions	19	20	20	20	26	20	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Average Response Time	9:46	9:21	9:36	8:45	8:30	8:15
Average Number of Responders – Structure Fire	12	12	11	12	12	12
Number of Code Enforcement Cases	-	654	438	1,114	1,200	1,200
Number of Inspections Performed	-	133	309	300	300	300

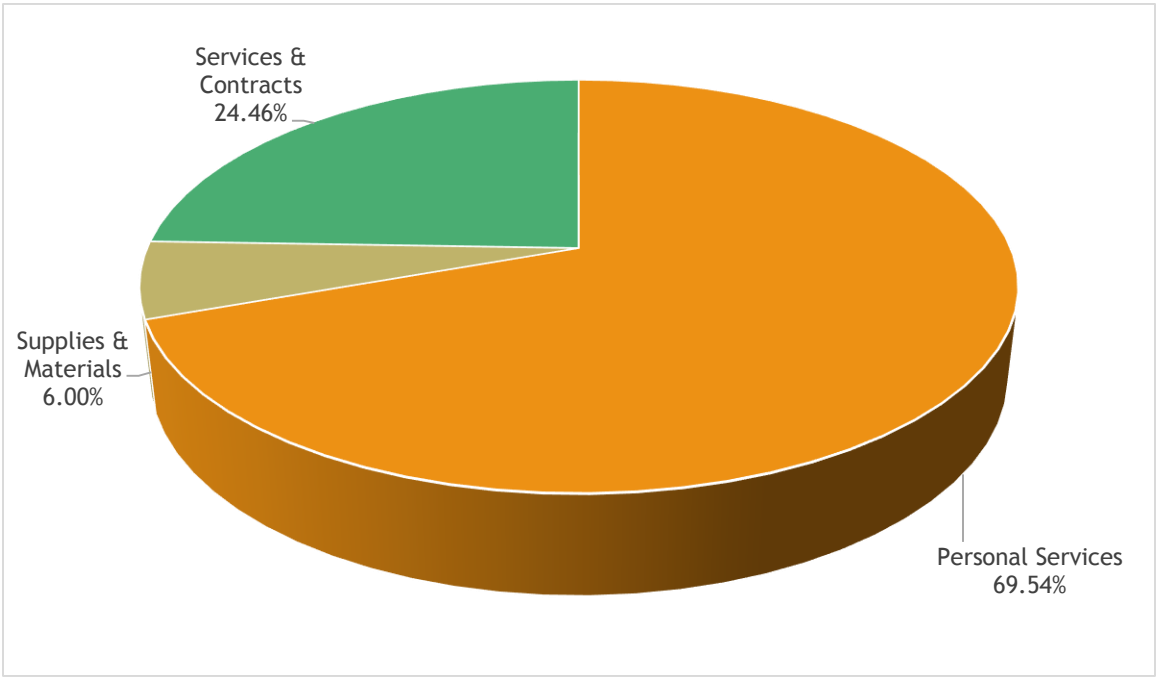


Figure 135 Fire Rescue Expenditures by Type

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Special Services Fund – Fire Rescue

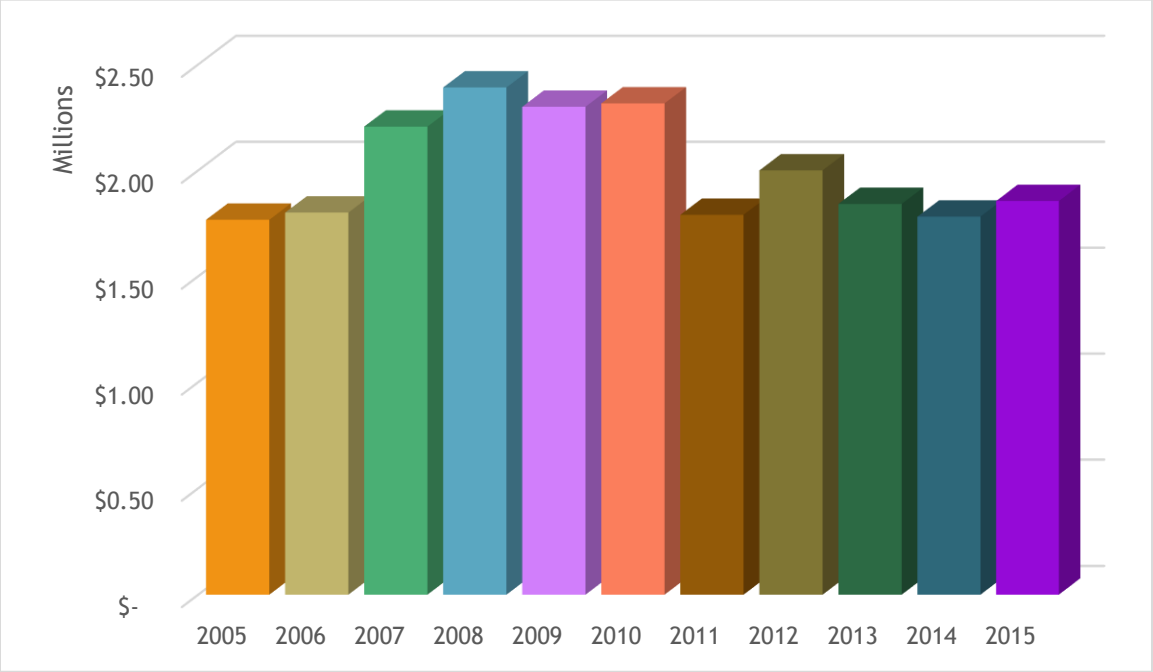


Figure 136 Fire Rescue Expenditure History

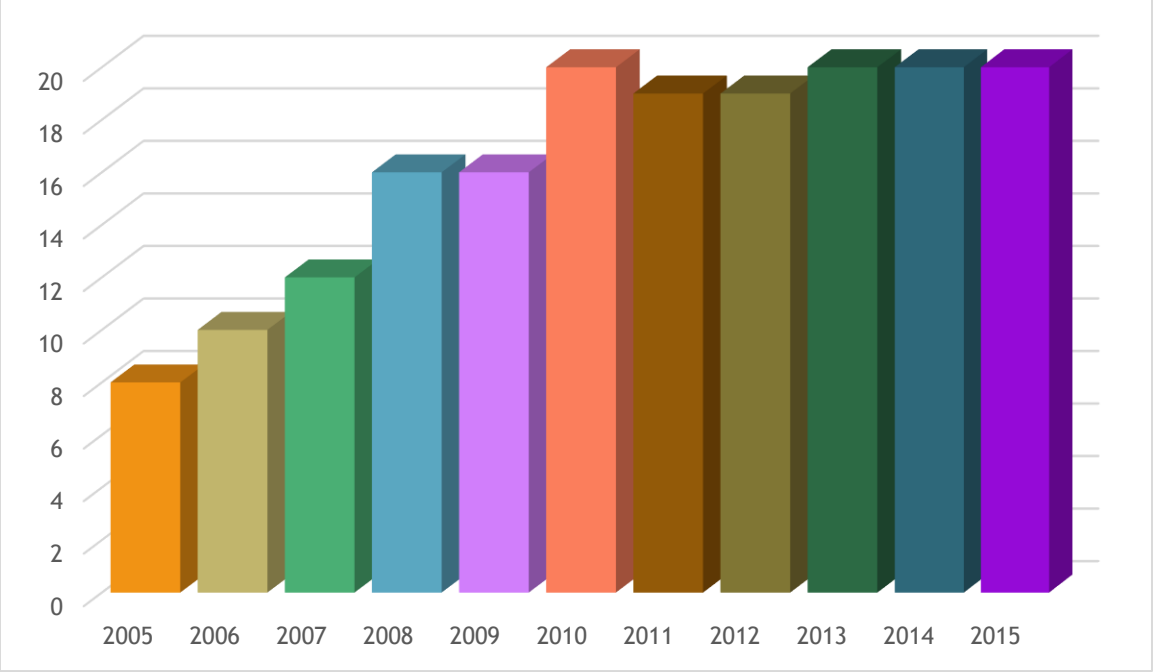


Figure 137 Fire Rescue Position History

Special Services Fund – Mosquito Control

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

Division Goals:

- Provide citizens with educational brochures as a follow up to complaints ***CGII, CGIII, CGIV***
- Utilize a Public Works website to education citizens on mosquito control ***CGII, CGIII, CGIV***
- Improve departmental safety efforts by holding monthly safety meetings ***CGIII, CGIV***
- Perform a minimum of 8 hours of training monthly ***CGIII, CGIV***
- Complete all work orders within 5 days ***CGIII, CGIV***
- Maintain documentation that would be required by FEMA and GEMA ***CGIII, CGIV***

Division Objectives:

- To educate citizens on the dangers and control of mosquitos

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	52,300	51,385	47,693	44,968	48,945	48,711	2.13%
Supplies & Materials	480	541	475	313	175	175	(63.16)%
Services & Contracts	61,659	60,341	56,723	43,133	62,665	62,584	10.33%
Total Expenditures	114,439	112,267	104,891	88,414	111,785	111,470	6.27%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Mosquito Control Technician	1	1	1	1	1	1	0.00%
Total Positions	1	1	1	1	1	1	0.00%

Special Services Fund – Mosquito Control

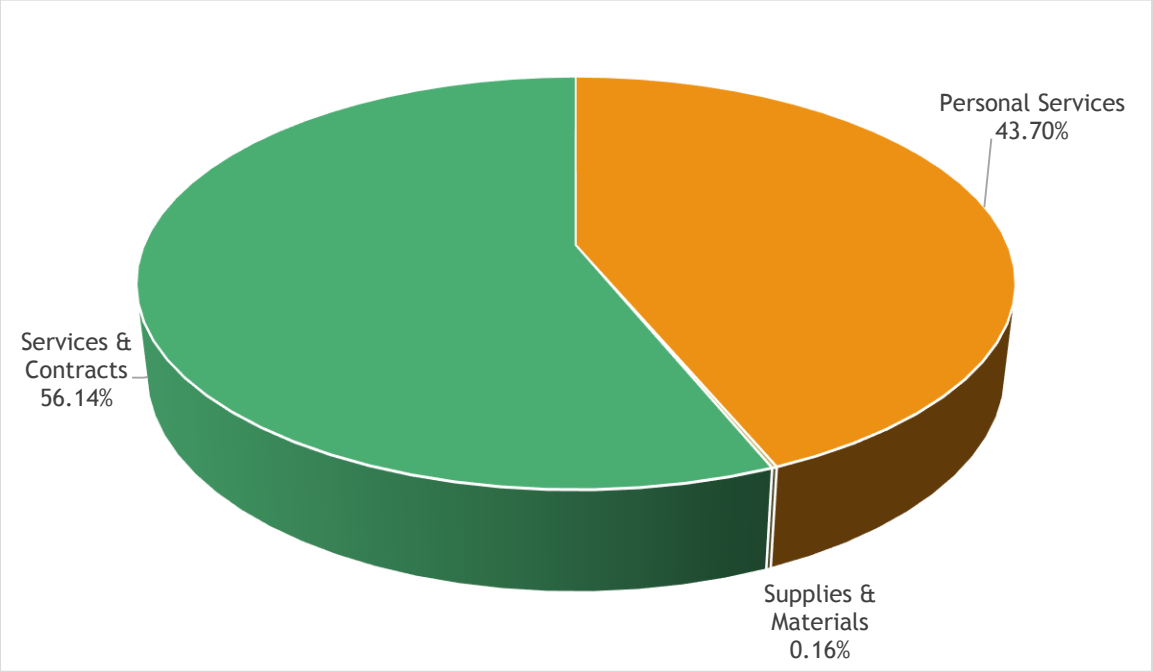


Figure 138 Mosquito Control Expenditures by Type

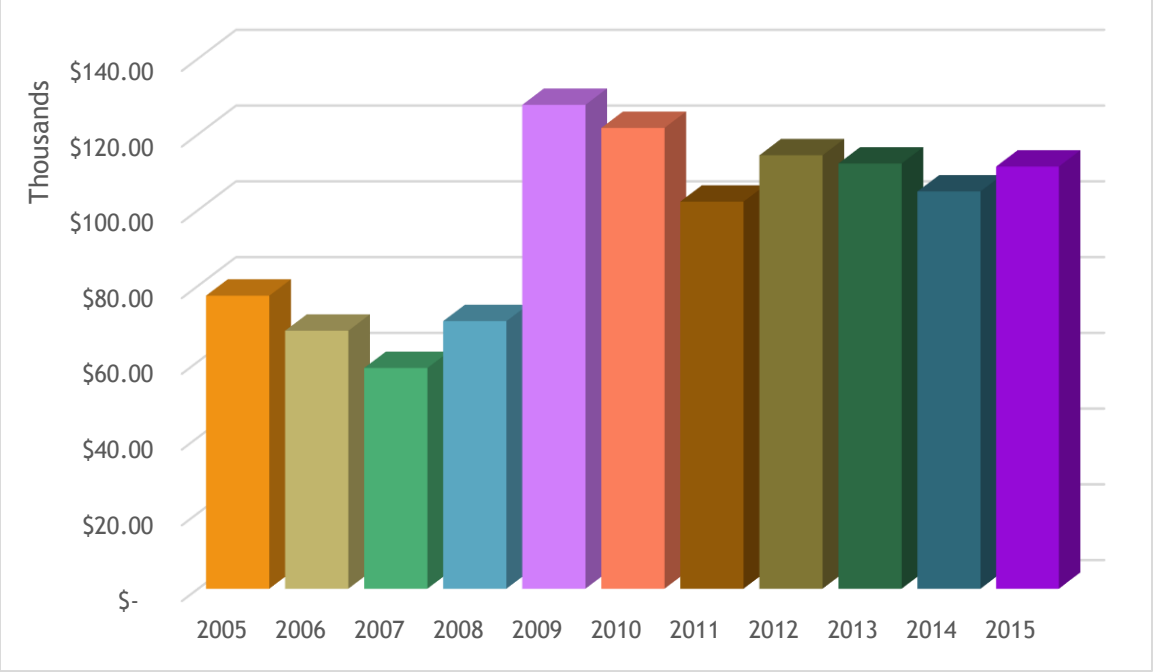


Figure 139 Mosquito Control Expenditure History

Special Services Fund – Mosquito Control

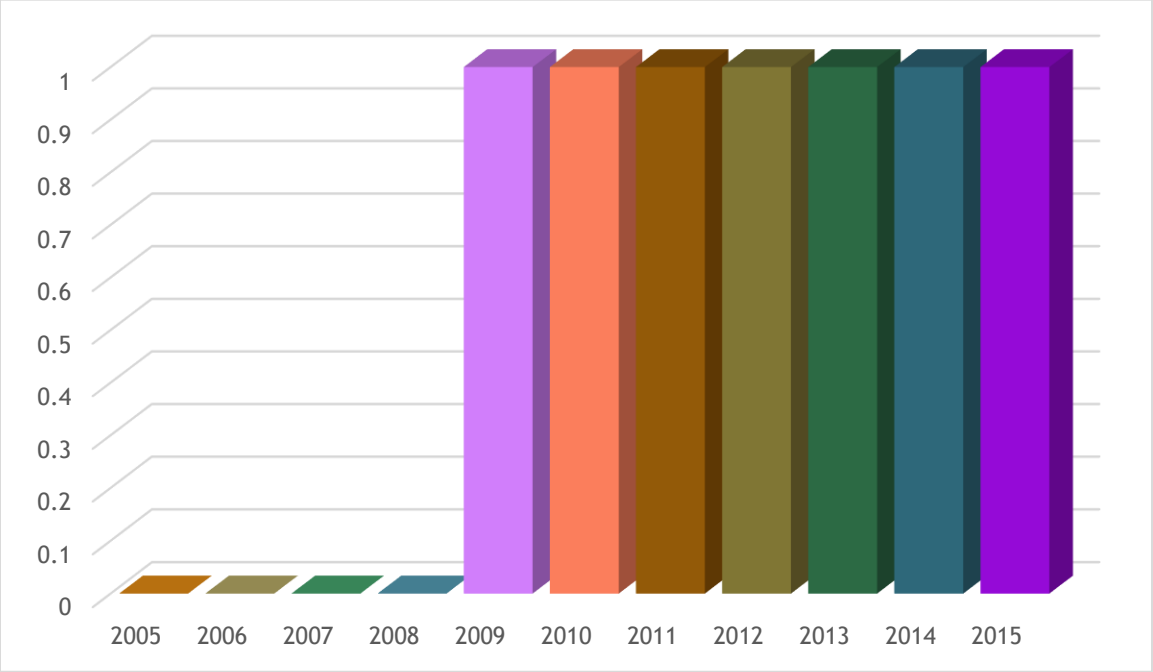


Figure 140 Mosquito Control Position History

Special Services Fund – 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 Southern Georgia Regional Commission.

Division Goals:

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

Division Objectives:

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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	131,499	133,326	130,961	115,205	134,997	142,269	8.63%
Supplies & Materials	90	2,509	6,158	4,911	1,200	1,000	(83.76%
Services & Contracts	3,438	4,809	6,353	4,245	8,616	5,967	(6.08)%
Total Expenditures	135,027	140,644	143,472	124,361	144,813	149,236	4.02%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
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%

Special Services Fund – County Planner

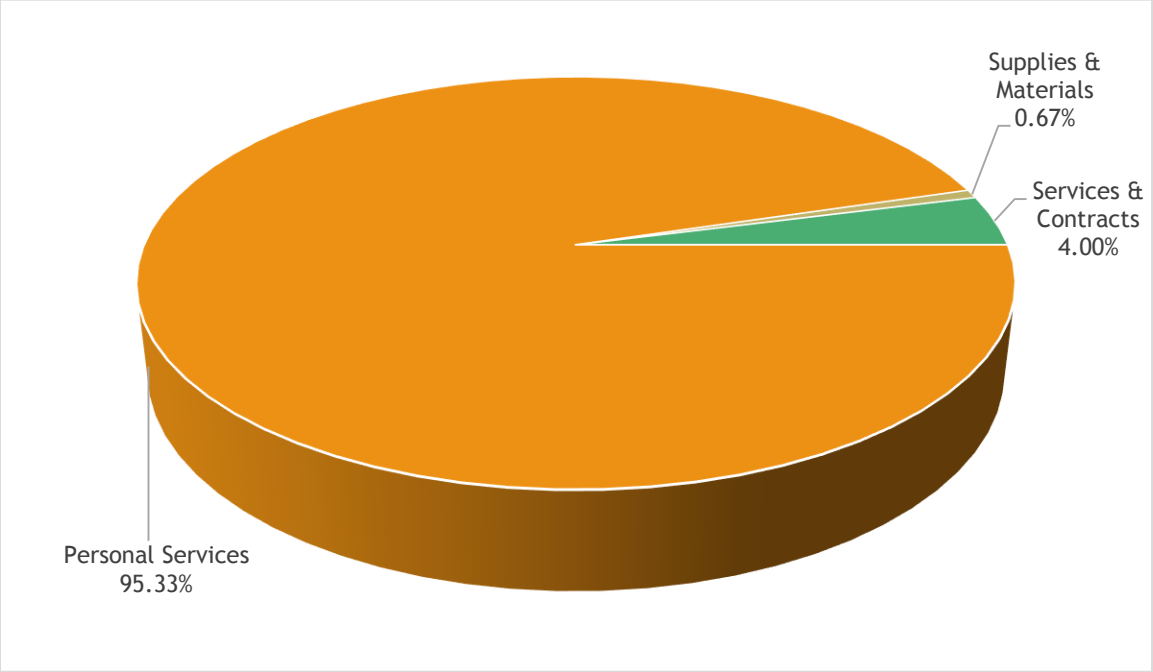


Figure 141 County Planner Expenditures by Type

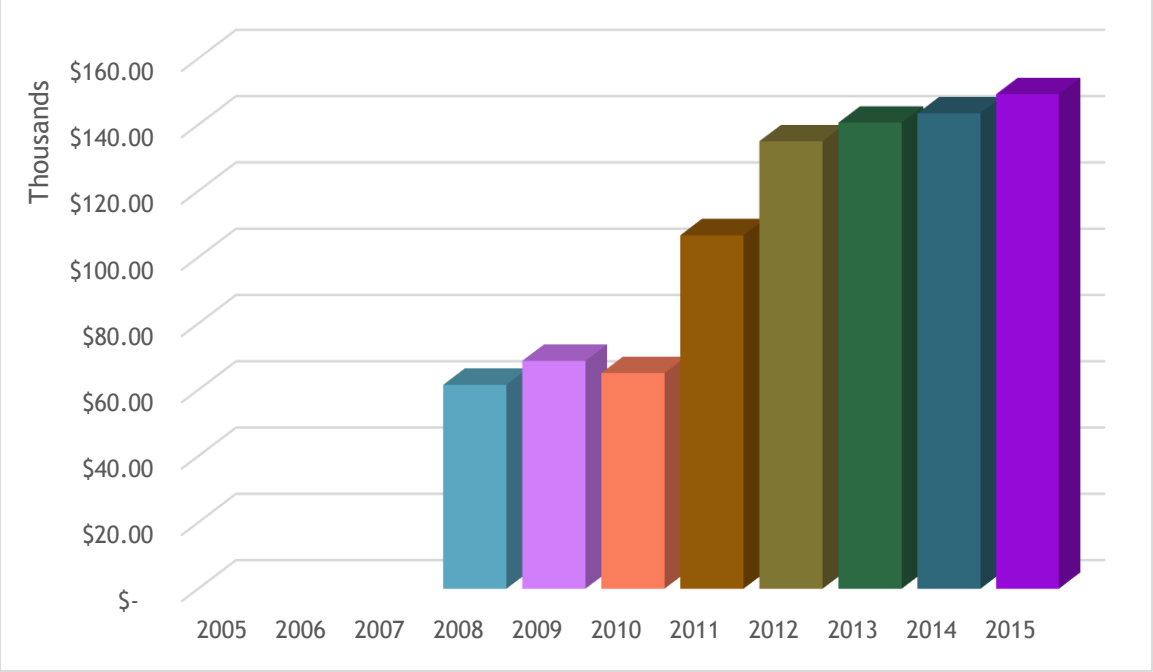


Figure 142 County Planner Expenditure History

Special Services Fund – County Planner

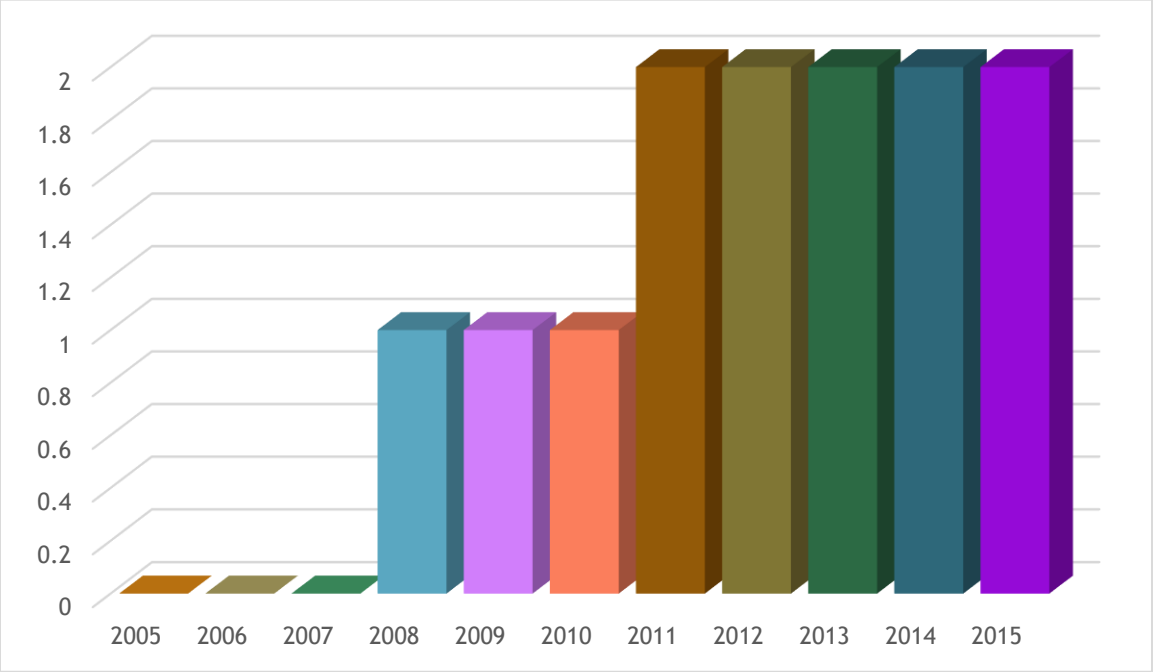


Figure 143 County Planner Position History

Special Services Fund – 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 its own Zoning department.

Division Goals:

- Review all development applications within three days *CGIII, CGIV*

Division Objectives:

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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	181,262	183,683	178,163	157,900	183,407	190,162	6.73%
Supplies & Materials	693	2,477	3,333	2,130	2,535	2,335	(29.94)%
Services & Contracts	14,619	17,327	13,068	11,070	15,308	12,888	(1.38)%
Total Expenditures	196,574	203,187	1094,564	171,100	201,250	205,385	5.65%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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 Zoning	3	3	3	3	3	3	0.00%

Special Services Fund – Zoning

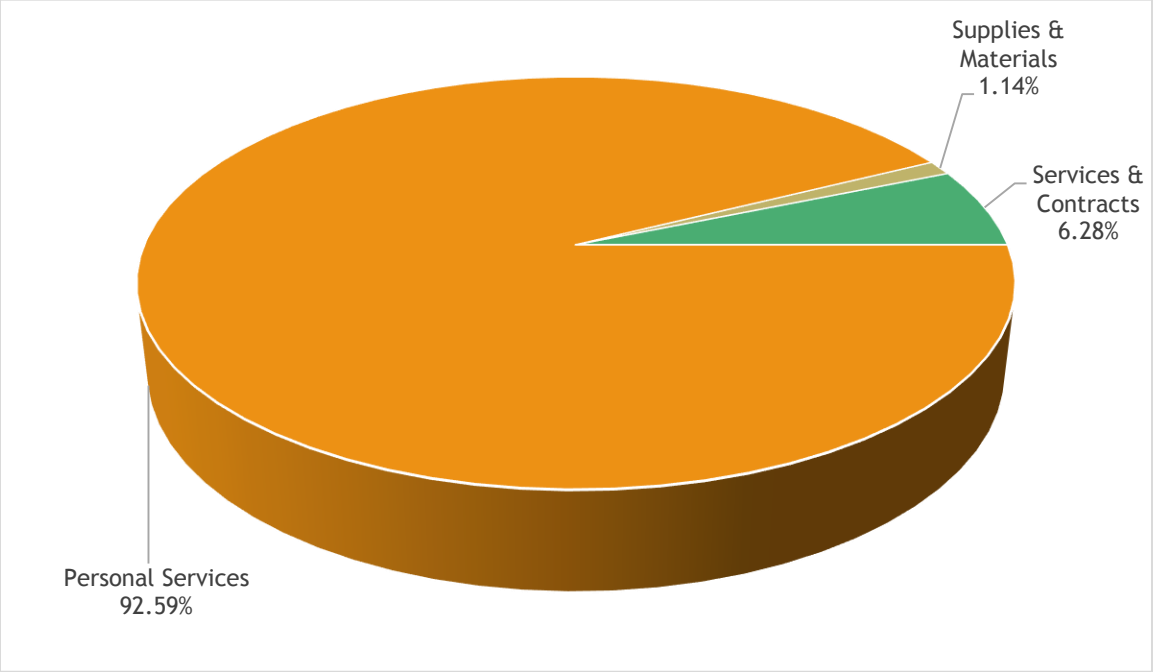


Figure 144 Zoning Expenditures by Type

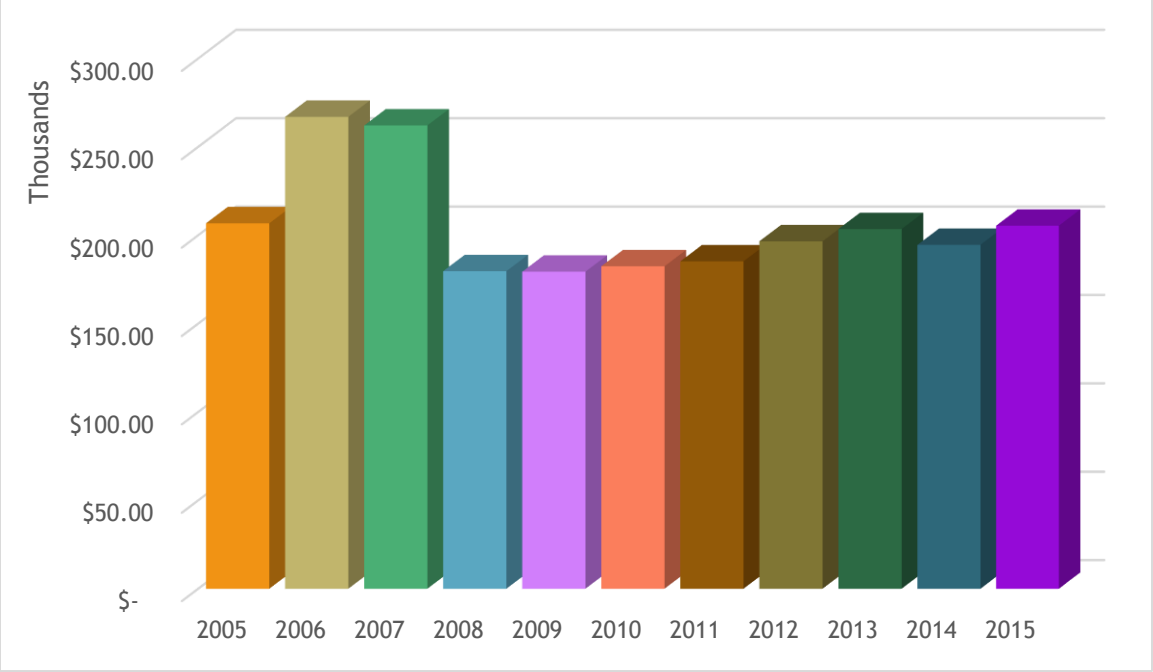


Figure 145 Zoning Expenditure History

Special Services Fund – Zoning

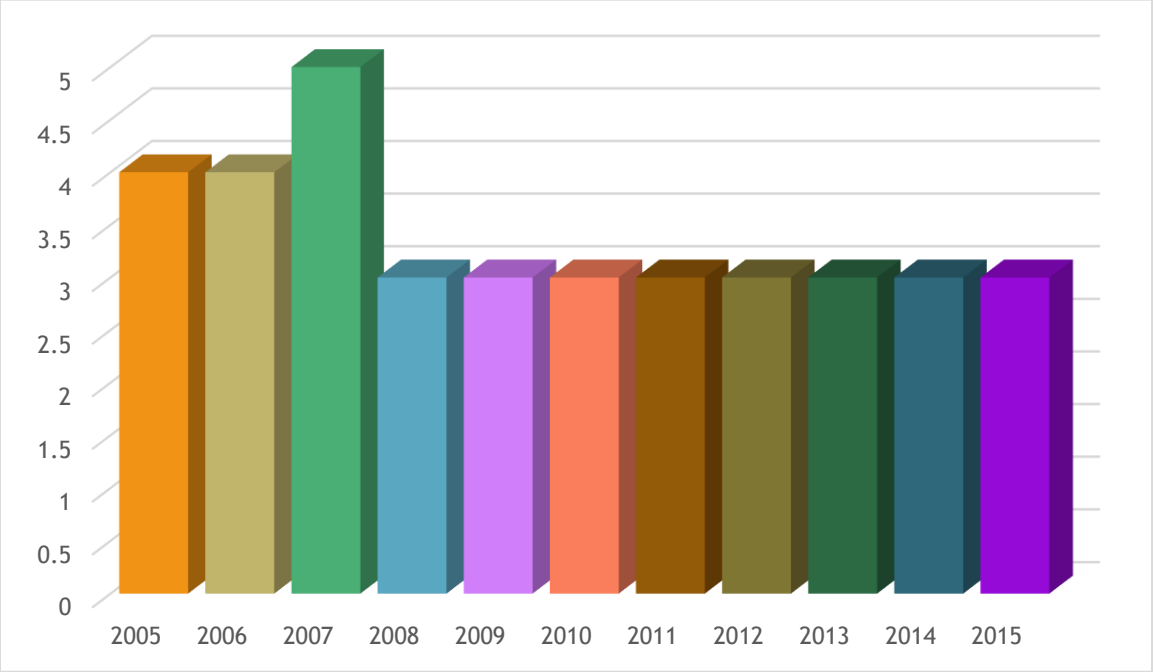


Figure 146 Zoning Position History


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Special Services Fund – Non-Departmental

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Facilities Maintenance	-	-	56,232	100,045
Contingency	215,000	457,562	405,981	2,361
SGRC Dues	66,014	67,616	68,940	63,459
Planning Commission/MPO	7,532	16,753	17,500	11,504
VALOR/GIS	237,885	242,659	249,783	228,968
Law Library	70,519	71,062	100,000	-

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Special Services Fund – Non-Departmental

	FY 2015 Request	FY 2015 Budget	Percent Change
Facilities Maintenance	120,396	122,944	(3.69)%
Contingency	500,000	300,000	(26.10)%
SGRC Dues	70,836	70,836	2.75%
Planning Commission/MPO	33,086	17,560	0.34%
VALOR/GIS	257,205	257,205	2.97%
Law Library	100,000	100,000	0.00%

CDBG CHIP Grant Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	52,410	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	52,410	-	-	-
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	52,410	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	52,410	-	-	-
Excess (Deficit) of Revenues Over Expenditures	-	-	-	-
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CDBG CHIP Grant Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & 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 & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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%

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SPLOST IV Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	4	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	4	-	-	-
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,899	7,186	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	3,899	7,186	-	-
Excess (Deficit) of Revenues Over Expenditures	(3,895)	(7,186)	-	-
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	11,081	7,186	-	-
Ending Fund Balance	7,186	-	-	-

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SPLOST IV Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & 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 & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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%

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SPLOST V Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	142,885	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	1,867	3,281	2,500	3,024
Miscellaneous	-	-	-	-
Total Revenues	144,752	3,281	2,500	3,024
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	1,795,726	910,994	1,800,000	484,663
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	1,795,726	910,994	1,800,000	484,663
Excess (Deficit) of Revenues Over Expenditures	(1,650,974)	(907,713)	(1,797,500)	-
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	(137,810)	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(1,788,784)	(907,713)	(1,797,500)	(481,639)
Beginning Fund Balance	5,447,196	3,658,412	2,750,698	2,750,698
Ending Fund Balance	3,658,412	2,750,698	953,198	2,269,059

SPLOST V Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	2,500	2,500	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	2,500	2,500	0.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	1,800,000	1,800,000	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	1,800,000	1,800,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	(1,797,500)	(1,797,500)	0.00%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(1,797,500)	(1,797,500)	0.00%
Beginning Fund Balance	2,750,698	2,750,698	0.00%
Ending Fund Balance	953,198	953,198	0.00%

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Judicial/Administration & Jail Construction Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	298,868	40,582	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	333	675	-	-
Miscellaneous	-	-	-	-
Total Revenues	299,201	41,257	-	-
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	711,621	269,370	800,000	392,341
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	711,621	269,370	800,000	392,341
Excess (Deficit) of Revenues Over Expenditures	(412,420)	(228,113)	(800,000)	(392,341)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(412,420)	(228,113)	(800,000)	(392,341)
Beginning Fund Balance	1,231,905	819,485	591,371	591,371
Ending Fund Balance	819,485	591,371	-	199,030

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Judicial/Administration & Jail Construction Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & 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	800,000	800,000	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	800,000	800,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	(800,000)	(800,000)	0.00%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(800,000)	(800,000)	0.00%
Beginning Fund Balance	591,371	591,371	0.00%
Ending Fund Balance	-	-	0.00%

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SPLOST VI Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	22,030,417	21,359,925	10,500,000	5,860,197
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	3,558	12,406	5,000	12,592
Miscellaneous	-	-	-	-
Total Revenues	22,033,975	21,372,331	10,505,000	5,872,789
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	18,056,232	17,680,784	13,350,000	9,053,935
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	18,056,232	17,680,784	13,350,000	9,053,935
Excess (Deficit) of Revenues Over Expenditures	3,977,743	3,691,547	(2,845,000)	(3,181,146)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	3,977,743	3,691,547	(2,845,000)	(3,181,146)
Beginning Fund Balance	(1,928,927)	2,048,815	5,740,363	5,740,363
Ending Fund Balance	2,048,815	5,740,363	2,895,363	2,559,217

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SPLOST VI Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	(100.00%)
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	10,000	10,000	100.00%
Miscellaneous	-	-	0.00%
Total Revenues	10,000	10,000	(99.90)%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	13,350,000	13,350,000	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	13,350,000	13,350,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	(13,340,000)	(13,340,000)	368.89%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(1,340,000)	(1,340,000)	368.89%
Beginning Fund Balance	5,740,363	2,895,363	(49.56)%
Ending Fund Balance	4,400,363	1,555,363	(46.28)%

Public Roads - LMIG Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	746,985	-	932,053
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	746,985	-	932,053
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	76,738	-	416,199
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	76,738	-	416,199
Excess (Deficit) of Revenues Over Expenditures	-	670,247	-	515,854
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	670,247	-	515,854
Beginning Fund Balance	-	-	670,247	670,247
Ending Fund Balance	-	670,247	670,247	1,186,101

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Public Roads – LMIG Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & 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 & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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	670,247	670,247	0.00%
Ending Fund Balance	670,247	670,247	0.00%

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CDBG The Haven Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	495,000	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	495,000	-	-
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	495,000	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	495,000	-	-
Excess (Deficit) of Revenues Over Expenditures	-	-	-	-
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CDBG The Haven Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & 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 & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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%

SPLOST VII Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	4,127,657
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	2
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	4,127,659
Expenditures				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	2,100,709
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	-	-	2,100,709
Excess (Deficit) of Revenues Over Expenditures	-	-	-	2,026,950
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	2,026,950
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	2,026,950

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SPLOST VII Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	21,000,000	21,000,000	100.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	21,000,000	21,000,000	100.00%
Expenditures			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	21,000,000	21,000,000	100.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenditures	21,000,000	21,000,000	100.00%
Excess (Deficit) of Revenues Over Expenditures	-	-	0.00%
Other Sources & 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%

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Water/Sewer Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,623,467	4,433,311	4,618,000	4,029,874
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	658,641	505,406	497,000	482,549
Total Revenues	5,282,108	4,938,717	5,115,000	4,512,423
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,953,614	4,302,866	4,142,858	2,345,806
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,953,614	4,302,866	4,142,858	2,345,806
Excess (Deficit) of Revenues Over Expenses	1,328,494	635,851	972,142	2,166,617
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	(263,206)	(265,000)	(350,000)	(262,500)
Non-Operating Revenues	102,740	9,793	57,500	14,858
Non-Operating Expenses	(442,648)	(479,106)	(495,000)	(120,806)
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	725,380	(98,462)	184,642	1,798,169
Beginning Fund Balance	31,588,686	32,136,069	32,037,608	32,037,608
Ending Fund Balance	32,314,067	32,037,608	32,222,250	33,835,777

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Water/Sewer Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	4,620,000	4,620,000	0.04%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	415,000	415,000	(16.50)%
Total Revenues	5,035,000	5,035,000	(1.56)%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	5,004,045	3,857,707	(6.88)%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	5,004,045	3,857,707	(6.88)%
Excess (Deficit) of Revenues Over Expenses	30,955	1,177,293	21.10%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	(350,000)	(377,000)	7.71%
Non-Operating Revenues	10,100	10,100	(82.43)%
Non-Operating Expenses	(217,213)	(217,213)	(56.12)%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(526,158)	593,180	221.26%
Beginning Fund Balance	32,222,250	32,222,250	0.58%
Ending Fund Balance	31,696,092	32,815,430	1.84%

Water/Sewer Fund – Revenue Sources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Charges for Service				
Enterprise Ops – Water Usage	2,399,362	2,260,992	1,400,000	2,008,419
Enterprise Ops – Sewer Usage	2,205,256	2,151,329	2,200,000	1,969,010
Enterprise Ops – Service Fees	18,489	20,990	18,000	52,446
Total Charges for Service	4,623,807	4,433,311	4,618,000	4,029,874
Miscellaneous				
Penalties	114,216	119,494	120,000	87,609
Insurance Reimbursement	11,812	141,166	-	43,013
Hay Contract	20,402	7,255	10,000	230
Premiums on Bonds Sold	16,921	7,313	17,000	-
Miscellaneous – Other	81,429	69,564	50,000	19,855
Connection Fees	413,522	160,613	300,000	331,842
Total Miscellaneous	658,302	505,406	497,000	482,549
Non-Operating Revenue				
Interest Income	68	154	50,000	64
Utility Tax District Interest	102,672	9,639	7,500	14,794
Total Non-Operating Revenue	102,740	9,793	57,500	14,858
Total Revenues	5,384,848	4,948,509	5,172,500	4,527,281

Water/Sewer Fund – Revenue Sources

	FY 2015 Request	FY 2015 Budget	Percent Change
Charges for Service			
Other 911 Charges	675,000	600,000	(7.69)%
Wireless 911 Operations	950,000	950,000	0.00%
Wireless 911 Distributions	200,000	200,000	100.00%
Total Charges for Service	1,825,000	1,750,000	9.38%
Miscellaneous			
Penalties	120,000	120,000	0.00%
Insurance Reimbursement	-	-	0.00%
Hay Contract	10,000	10,000	0.00%
Premiums on Bonds Sold	10,000	10,000	(41.18)%
Miscellaneous – Other	75,000	75,000	50.00%
Connection Fees	200,000	200,000	(33.33)%
Total Miscellaneous	415,000	415,000	(16.50)%
Non-Operating Revenue			
Interest Income	100	100	(99.80)%
Utility Tax District Interest	10,000	10,000	33.33%
Total Non-Operating Revenue	10,100	10,100	(82.43)%
Total Revenues	5,045,100	5,045,100	(2.46)%

Water/Sewer Fund – Revenue Charts

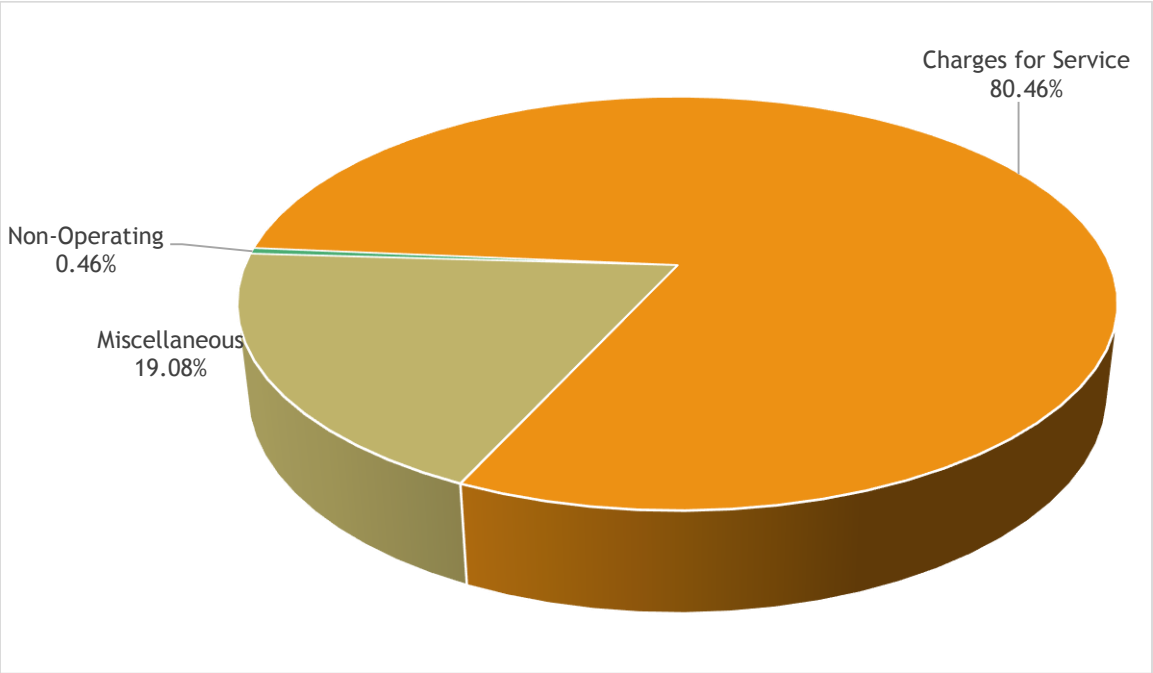


Figure 147 Water/Sewer Fund Revenues by Type

Water/Sewer Fund – Operations

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

Division Goals:

- Have reliable SCADA functionality 99% of the time *CGIII, CGIV*
- Maintain certification for all utility service workers *CGIII, CGIV*
- Complete exchange of all meters to radio read *CGIII, CGIV*
- Provide billing with 100% accuracy *CGII, CGIII, CGIV*
- GPS at least 50% of all meters *CGIII, CGIV*

Division Objectives:

- To provide quality service with an exceptional product
- To operate and maintain all distribution and collection system incident fee
- To meet or exceed ALL EPA and EPD rules and regulations
- To continue to enforce all local rules and regulations regarding utility construction
- To provide accurate GPS map points and maps of the water and sewer infrastructure

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	874,941	903,694	880,819	756,173	1,126,937	972,855	10.45%
Supplies & Materials	481,624	403,215	466,750	421,282	296,080	462,750	(0.86)%
Services & Contracts	2,583,003	2,803,293	2,191,855	523,099	2,883,186	1,797,640	(17.99)%
Capital Outlay	(19,075)	27,709	10,000	95,375	10,000	-	(100.00)%
Debt Service	456,674	644,062	508,000	121,708	230,813	230,813	(54.56)%
Total Expenses	4,377,167	4,781,973	4,057,424	1,917,637	4,547,016	3,464,058	(14.62)%

Water/Sewer Fund – Operations

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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	2	1	0.00%
Superintendent	1	1	1	1	2	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	10	10	10	10	13	10	0.00%
Total Positions	19	19	19	19	24	19	0.00%

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
SCADA Functioning > 99% of the time					>99%	>99%
All Utility Service Workers Certified					100.00%	100.00%
Meters upgraded to drive-by					307	500
Loss of time incidents					0 days	0 days
Meet all EPA/EPD rules and regulations					No	Yes
Time to complete work orders					3.9 days	3.5 days
Backflow and grease trap compliance					Yes	Yes
100% billing for active customers					Yes	Yes
Write off of uncollectable accounts					<1%	<1%

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Water/Sewer Fund – Operations

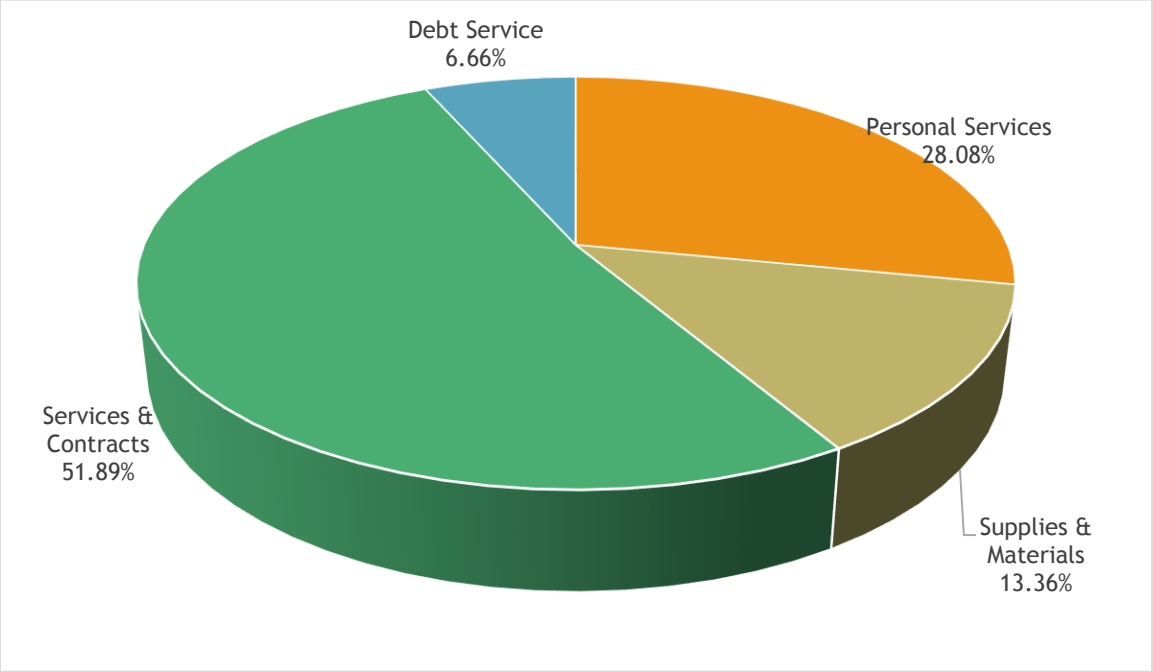


Figure 148 Water/Sewer Operations Expenditures by Type

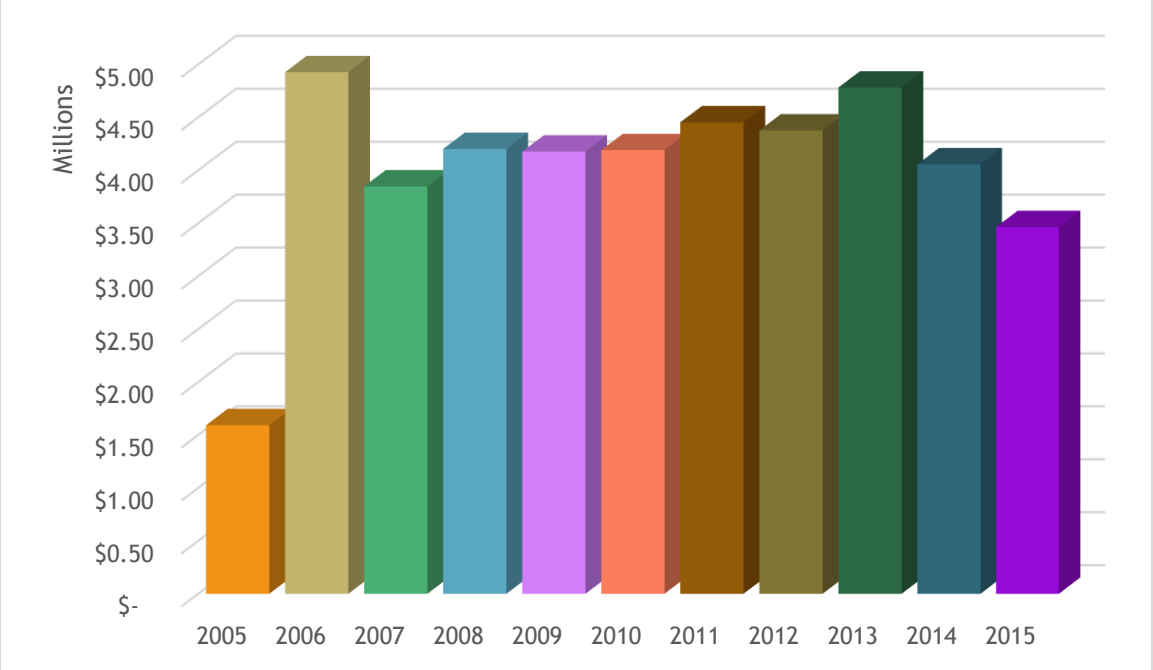


Figure 149 Water/Sewer Operations Expenditure History

Water/Sewer Fund – Operations

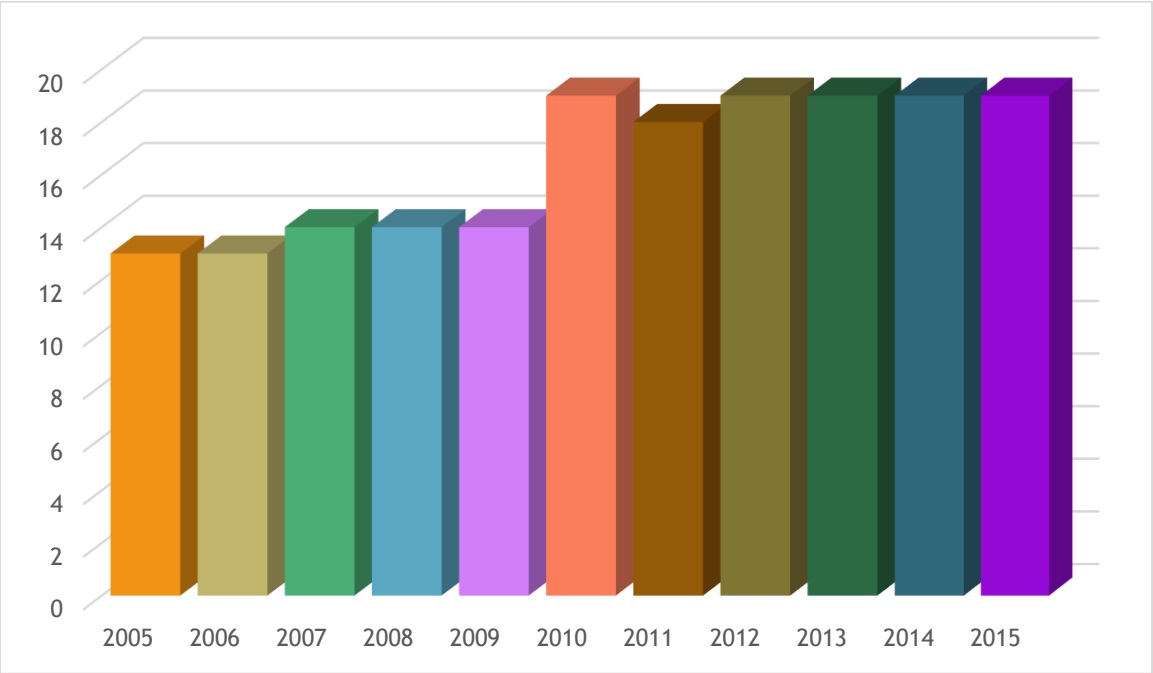


Figure 150 Water/Sewer Operations Position History

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LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

Water/Sewer Fund – Non-Departmental

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Facilities Maintenance	-	-	580,434	479,545
SPLOST	19,095	-	-	69,430

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Water/Sewer Fund – Non-Departmental

	FY 2015 Request	FY 2015 Budget	Percent Change
Facilities Maintenance	674,242	610,862	5.24%
SPLOST	-	-	0.00%

Landfill Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	43,772	46,210	111,500	98,138
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	43,772	46,210	111,500	98,138
Excess (Deficit) of Revenues Over Expenses	(43,772)	(46,210)	(111,500)	(98,138)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	(1,045,041)	(428,523)	(104,000)	(78,000)
Non-Operating Revenues	411,070	435,721	345,000	283,397
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(677,743)	(39,012)	129,500	107,259
Beginning Fund Balance	881,766	204,023	165,010	165,010
Ending Fund Balance	204,023	165,010	294,510	272,269

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Landfill Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	-	-	0.00%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	119,756	129,716	22.35%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	119,756	129,716	22.35%
Excess (Deficit) of Revenues Over Expenses	(119,756)	(129,716)	22.35%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	(104,000)	(104,000)	0.00%
Non-Operating Revenues	400,000	400,000	15.94%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	176,244	166,284	28.40%
Beginning Fund Balance	294,510	294,510	78.48%
Ending Fund Balance	470,754	460,794	56.46%

Tax Lighting Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	211,058	243,043	284,000	249,974
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	211,058	243,043	284,000	249,974
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	283,847	290,639	296,040	241,610
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	283,847	290,639	296,040	241,610
Excess (Deficit) of Revenues Over Expenses	(72,789)	(47,596)	(12,040)	8,364
Other Sources & Uses				
Transfers In	75,000	-	-	-
Transfers Out	-	-	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	2,211	(47,596)	(12,040)	8,364
Beginning Fund Balance	4,606	6,816	-	-
Ending Fund Balance	6,816	(40,780)	(12,040)	8,364

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Tax Lighting Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	284,000	284,000	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	-	-	0.00%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	300,630	300,630	1.54%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	300,630	300,630	1.54%
Excess (Deficit) of Revenues Over Expenses	(16,630)	(16,630)	38.12%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(16,630)	(16,630)	38.12%
Beginning Fund Balance	-	-	0.00%
Ending Fund Balance	(16,630)	(16,630)	38.12%

Sanitation Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	594,198	299,467	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	594,198	299,467	-	-
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	951,209	660,738	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	951,209	660,738	-	-
Excess (Deficit) of Revenues Over Expenses	(357,011)	(361,271)	-	-
Other Sources & Uses				
Transfers In	418,500	424,523	-	-
Transfers Out	(62,470)	(65,000)	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(981)	(1,748)	-	-
Beginning Fund Balance	2,728	1,747	-	-
Ending Fund Balance	1,747	-	-	-

Sanitation Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	-	-	0.00%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	-	-	0.00%
Excess (Deficit) of Revenues Over Expenses	-	-	0.00%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	-	-	0.00%
Beginning Fund Balance	-	-	0.00%
Ending Fund Balance	-	-	0.00%

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Sanitation Fund – Operations

The Sanitation Division ceased operations in 2013 after being contracted with a private hauler.

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	520,681	325,245	-	-	-	-	0.00%
Supplies & Materials	8,147	1,916	-	-	-	-	0.00%
Services & Contracts	422,381	330,885	-	-	-	-	0.00%
Capital Outlay	-	2,692	-	-	-	-	0.00%
Operating Transfers	62,470	65,000	-	-	-	-	0.00%
Total Expenses	1,013,679	725,738	-	-	-	-	0.00%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Recycling Attendant PT	5	-	-	-	-	-	0.00%
Recycling Attendant	6	-	-	-	-	-	0.00%
Sanitation Supervisor	1	-	-	-	-	-	0.00%
Solid Waste Equipment Operator	3	-	-	-	-	-	0.00%
Total Positions	15	-	-	-	-	-	0.00%

Sanitation Fund – Operations

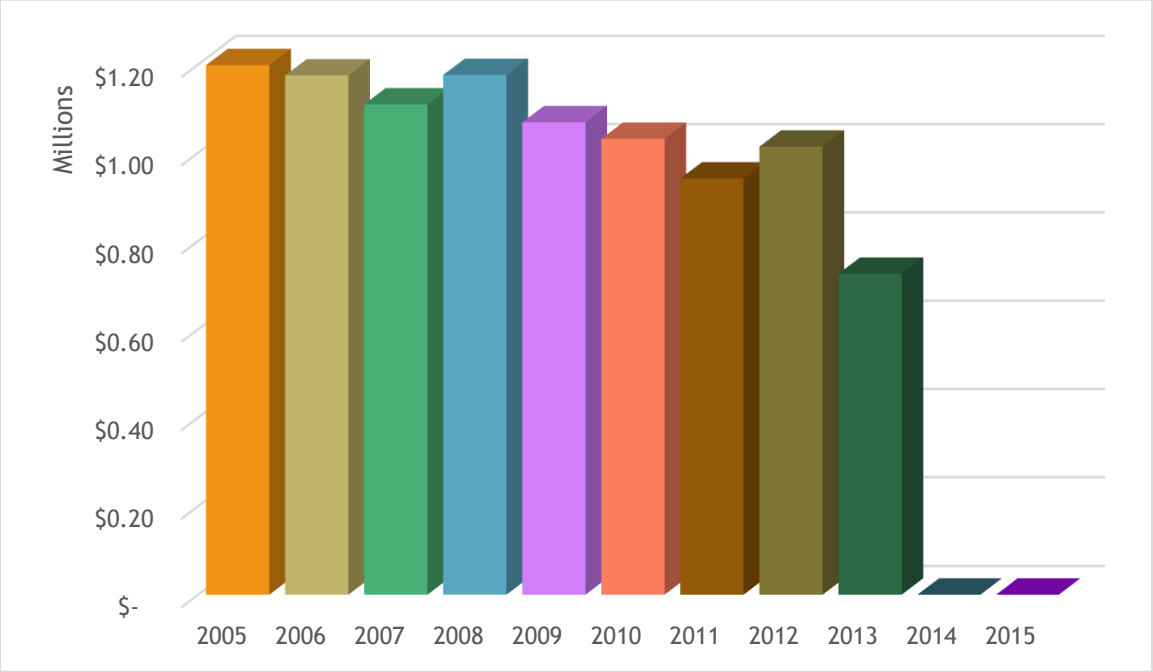


Figure 151 Sanitation Operations Expenditure History

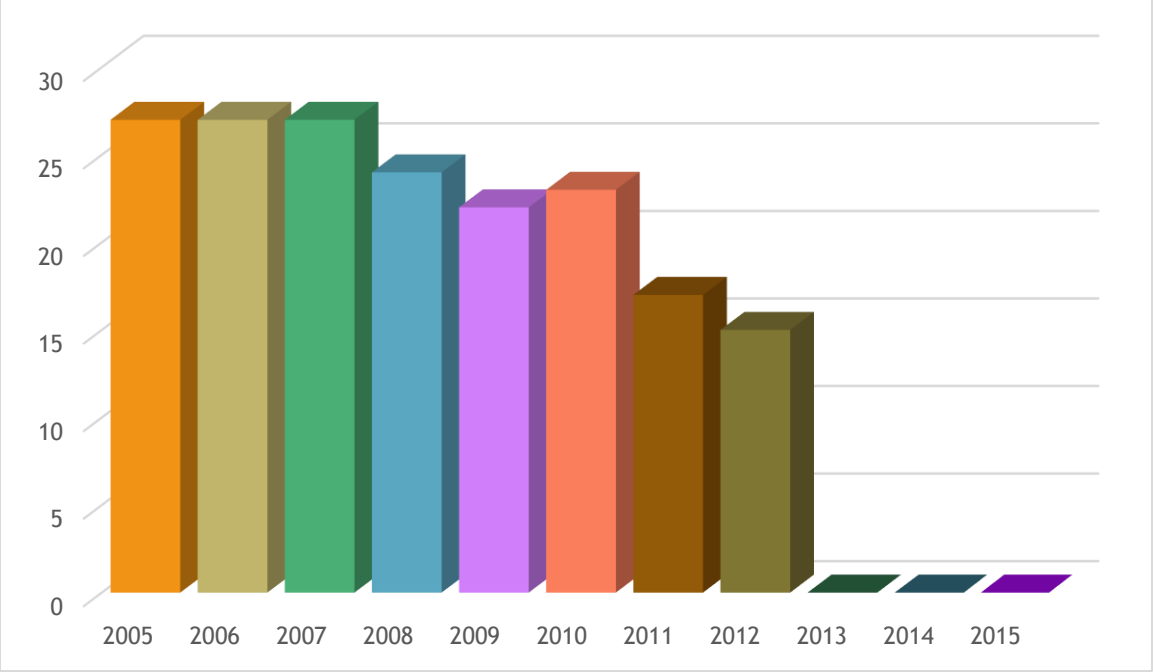


Figure 152 Sanitation Operations Position History

Equipment Maintenance Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	434,999	486,947	486,982	145,947
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	434,999	486,947	486,982	145,947
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	451,243	493,740	486,982	394,463
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	451,243	493,740	486,982	394,463
Excess (Deficit) of Revenues Over Expenses	(16,244)	(6,793)	-	(248,516)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(16,244)	(6,793)	-	(248,516)
Beginning Fund Balance	30,223	13,979	7,187	7,187
Ending Fund Balance	13,979	7,187	7,187	(241,329)

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Equipment Maintenance Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	506,046	488,561	0.32%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	506,046	488,561	0.32%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	522,103	488,561	0.32%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	522,103	488,561	0.32%
Excess (Deficit) of Revenues Over Expenses	(16,057)	-	0.00%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(16,057)	-	0.00%
Beginning Fund Balance	7,187	7,187	0.00%
Ending Fund Balance	(8,870)	7,187	0.00%

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Equipment Maintenance Fund – Shop

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.

Division Goals:

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

Division Objectives:

- To provide maintenance service for all county vehicles and equipment
- To extend the service life and efficiency of all county vehicles and equipment
- To provide a centralized fueling system for all vehicles and equipment

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Personal Services	365,076	412,205	402,962	350,209	428,469	422,400	4.82%
Supplies & Materials	9,577	9,211	4,770	5,010	14,350	10,325	116.46%
Services & Contracts	51,858	47,422	44,510	29,470	36,084	31,836	(28.47)%
Capital Outlay	-	-	9,000	-	-	-	(100.00)%
Total Expenses	426,511	468,838	461,242	384,689	478,903	464,561	0.72%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Inventory Coordinator	1	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	9	9	9	9	9	9	0.00%

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Equipment Maintenance Fund – Shop

Performance Measures	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected
Sheriff's vehicles maintained	231	231	239	244	244	250
Fire vehicles maintained	34	34	37	37	40	40
Fire pumpers maintained	23	23	24	24	24	24
Road vehicles maintained	74	74	74	74	74	74
Construction vehicles maintained	31	31	31	31	31	31
Shop vehicles maintained	7	7	7	7	6	6
Unleaded fuel disbursed	334,163	322,418	325,000	363,936	375,000	375,000
Diesel fuel disbursed	190,514	179,071	180,000	170,036	175,000	175,000

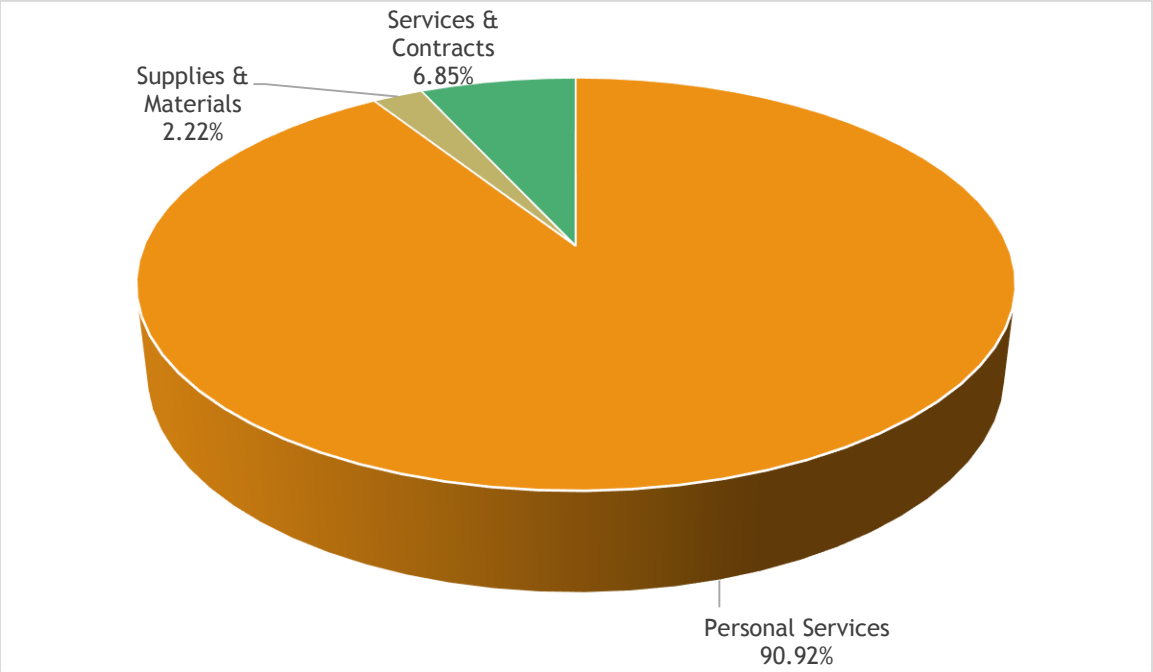


Figure 153 Equipment Maintenance - Shop Expenditures by Type

Equipment Maintenance Fund – Shop

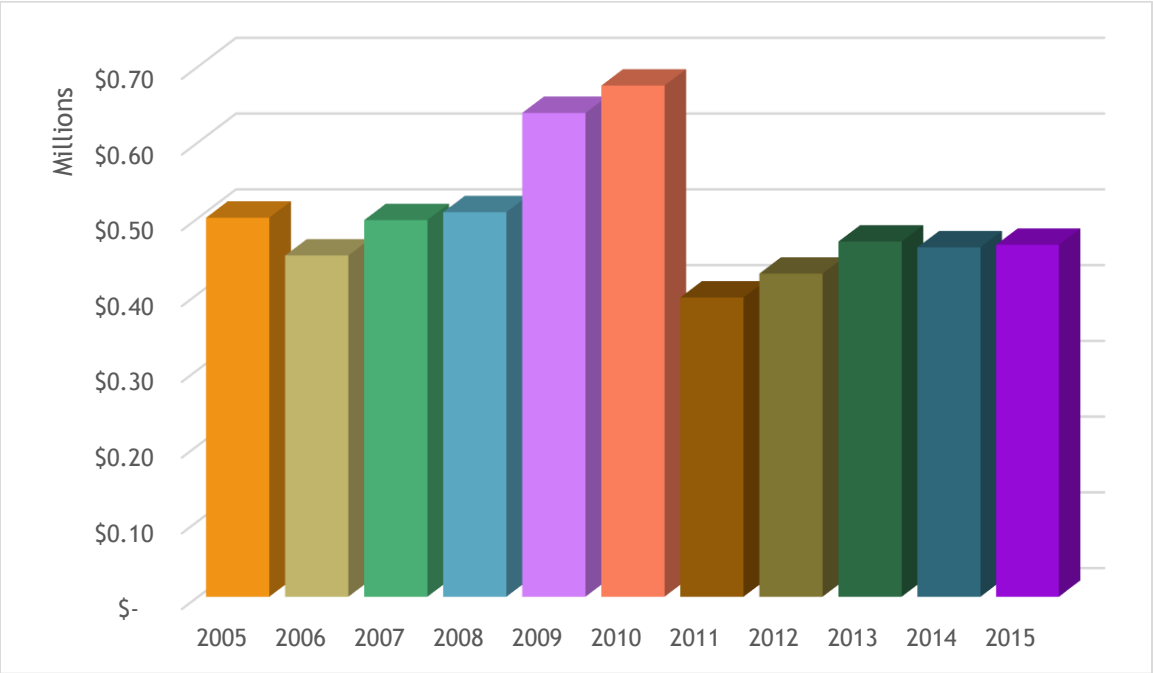


Figure 154 Equipment Maintenance - Shop Expenditure History

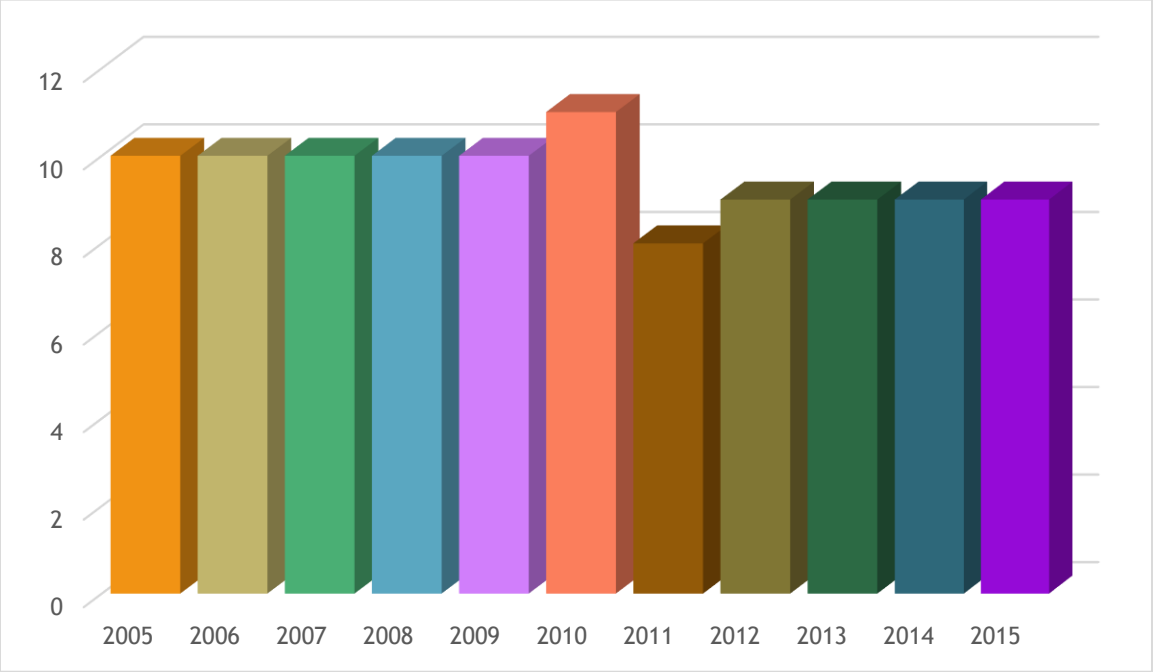


Figure 155 Equipment Maintenance - Shop Position History

Equipment Maintenance Fund – Fuel Center

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Supplies & Materials	4,181	2,401	4,000	611	4,000	-	(100.00)%
Services & Contracts	20,551	22,501	21,740	9,163	21,200	6,000	(72.40)%
Capital Outlay	-	-	-	-	18,000	18,000	100.00%
Total Expenses	24,732	24,902	25,740	9,774	43,200	24,000	(6.76)%

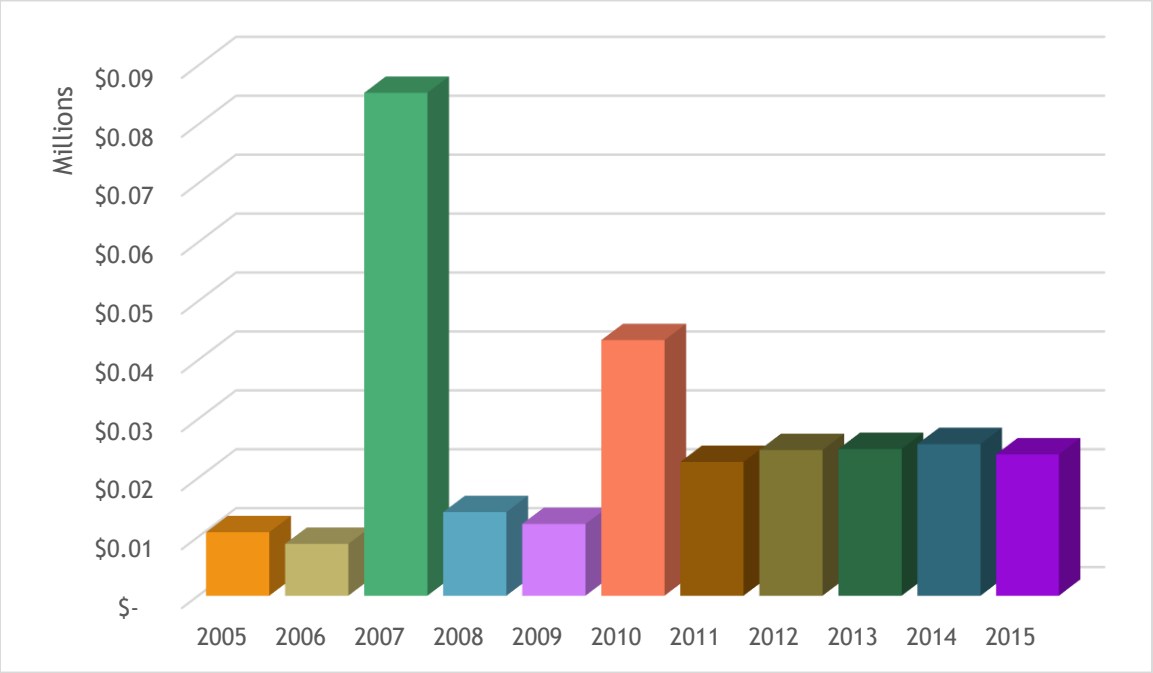


Figure 156 Equipment Maintenance - Fuel Center Expenditure History

Health Insurance Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,116,321	5,261,449	4,520,000	887,868
Fines & Forfeitures	-	-	-	-
Investment Income	23	30	-	19
Miscellaneous	-	-	-	-
Total Revenues	4,116,344	5,261,479	4,520,000	887,887
Expenses				
General Government	3,980,144	5,429,756	4,611,500	5,074,702
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,980,144	5,429,756	4,611,500	5,074,702
Excess (Deficit) of Revenues Over Expenses	136,200	(168,277)	(91,500)	(4,187,016)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	136,200	(168,277)	(91,500)	(4,187,016)
Beginning Fund Balance	26,358	162,558	(5,720)	(5,720)
Ending Fund Balance	162,558	(5,720)	(97,220)	(4,192,736)

Health Insurance Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	5,000,000	5,629,392	24.54%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	5,000,000	5,629,392	24.54%
Expenses			
General Government	5,289,578	5,289,578	14.70%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	5,289,578	5,289,578	14.70%
Excess (Deficit) of Revenues Over Expenses	(289,578)	339,814	(471.38)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(289,578)	339,814	(471.38)%
Beginning Fund Balance	(97,220)	(97,220)	1,744.78%
Ending Fund Balance	(386,798)	242,594	(349.53)%

Fleet Manager Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	147,800	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	3,214,746	3,042,200	2,760,100	1,948,350
Total Revenues	3,214,746	3,042,200	2,907,900	1,948,350
Expenses				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,658,420	3,517,950	2,905,000	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,658,420	3,517,950	2,905,000	-
Excess (Deficit) of Revenues Over Expenses	(443,674)	(475,750)	2,900	1,948,350
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	(7,182)	(3,405)	(2,900)	(2,217)
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(450,856)	(479,155)	-	1,946,133
Beginning Fund Balance	1,654,226	1,203,370	724,214	724,214
Ending Fund Balance	1,203,370	724,214	724,214	2,670,347

Fleet Manager Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	-	-	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	3,466,046	3,432,062	24.35%
Total Revenues	3,466,046	3,432,062	24.35%
Expenses			
General Government	-	-	0.00%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	3,466,046	3,432,062	18.14%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	3,466,046	3,432,062	18.14%
Excess (Deficit) of Revenues Over Expenses	-	-	0.00%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	-	-	0.00%
Beginning Fund Balance	724,214	724,214	0.00%
Ending Fund Balance	724,214	724,214	0.00%

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Workers Compensation Fund – Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD
Revenues				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	677,947	298,794	525,000	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	677,947	298,794	525,000	-
Expenses				
General Government	911,863	377	592,372	338,422
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	911,863	377	592,372	338,422
Excess (Deficit) of Revenues Over Expenses	(233,916)	298,417	(67,372)	(338,422)
Other Sources & Uses				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating Revenues	-	-	-	-
Non-Operating Expenses	-	-	-	-
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(233,916)	298,417	(67,372)	(338,422)
Beginning Fund Balance	244,394	10,479	308,896	308,896
Ending Fund Balance	10,479	308,896	241,524	(29,526)

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Workers Compensation Fund – Financial Summary

	FY 2015 Request	FY 2015 Budget	Percent Change
Revenues			
Taxes	-	-	0.00%
Licenses & Permits	-	-	0.00%
Intergovernmental	-	-	0.00%
Charges for Service	525,000	525,000	0.00%
Fines & Forfeitures	-	-	0.00%
Investment Income	-	-	0.00%
Miscellaneous	-	-	0.00%
Total Revenues	525,000	525,000	0.00%
Expenses			
General Government	606,828	506,828	(14.44)%
Judicial	-	-	0.00%
Public Safety	-	-	0.00%
Public Works	-	-	0.00%
Health & Welfare	-	-	0.00%
Culture & Recreation	-	-	0.00%
Housing & Development	-	-	0.00%
Total Expenses	606,828	506,828	(14.44)%
Excess (Deficit) of Revenues Over Expenses	(81,828)	18,172	(126.97)%
Other Sources & Uses			
Transfers In	-	-	0.00%
Transfers Out	-	-	0.00%
Non-Operating Revenues	-	-	0.00%
Non-Operating Expenses	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenses and Other Uses	(81,828)	18,172	(126.97)%
Beginning Fund Balance	241,524	241,524	(21.81)%
Ending Fund Balance	159,696	259,696	7.52%

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Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Board of Commissioners							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	3	5	5	5	5	5	0.00%
Total Board of Commissioners	4	6	6	6	6	6	0.00%
County Clerk							
Administrative Technician	1	1	1	-	1	1	0.00%
Administrative Technician PT	-	-	-	2	-	-	0.00%
Administrative Clerk/Info Services	-	-	-	1	1	1	100.00%
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	5	4	4	33.33%
County Manager							
Administrative Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Purchasing Agent/Internal Auditor	1	1	-	-	-	-	0.00%
Total County Manager	3	3	2	2	2	2	0.00%
Board of Elections							
Administrative Clerk	1	1	1	2	2	2	100.00%
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	6	6	2	2	2	(66.67)%
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	13	13	10	10	10	(23.08)%
Finance							
Accountant	1	1	1	1	1	1	0.00%
Accounting Clerk	-	-	-	-	2	1	100.00%
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	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Total Finance	6	6	7	7	9	8	14.29%

Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Human Resources							
Human Resource Analyst	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	0.00%
Human Resource Technician	2	2	2	2	2	2	0.00%
Total Human Resources	4	4	4	4	4	4	0.00%
Information Technology Services							
Computer Technician	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrative Assistant	1	1	1	1	2	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
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%
Total Information Technology Services	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%
PT Tag Clerk	1	1	1	1	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	0.00%
Senior Tax Clerk	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	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	10.00%
Total Tax Commissioner	21	21	21	21	22	21	0.00%

Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Board of Assessors							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	3	3	0.00%
Appraisal Technician	1	1	1	1	1	1	0.00%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	0.00%
Mobile Home Locator	-	1	1	1	1	1	0.00%
Real Property Appraiser	2	2	2	2	3	2	0.00%
Real Property Appraiser I	3	3	3	3	3	3	0.00%
Real Property Supervisor	-	-	-	1	1	1	100.00%
Residential Appraisal Supervisor	1	1	1	-	-	-	(100.00)%
Residential Land Appraiser/Sales Manager	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	23	24	24	24	25	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 Worker	-	4	4	4	4	4	0.00%
Mail Clerk	1	1	1	1	1	1	0.00%
Total Facilities Maintenance	21	25	25	25	25	25	0.00%

Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
County Engineer							
Administrative Assistant	-	-	-	-	1	-	0.00%
County Engineer	1	1	1	1	1	1	0.00%
Development Reviewer	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	6	6	7	6	0.00%
Superior Court							
Bailiff	3	3	3	3	3	5	66.67%
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	17	13.33%
Community Service							
Community Service Director	1	1	1	1	1	1	0.00%
Deputy Community Service 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	4	5	5	8	8	8	60.00%
Deputy Clerk	9	9	9	9	9	9	0.00%
PT Accounting Clerk	1	-	-	-	-	-	0.00%
Sr. Deputy Clerk	3	3	3	3	3	3	0.00%
Total Clerk of Court	19	19	19	22	22	22	15.79%
State Court							
Court Reporter	1	1	1	1	1	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	2	100.00%
Total State Court	4	4	4	4	5	5	25.00%

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Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Solicitor							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	2	1	0.00%
Legal Secretary	1	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Solicitor	6	6	6	6	7	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%
Total Magistrate Court	11	11	11	11	11	11	0.00%
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	1	2	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	6	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	12	12	12	12	12	12	0.00%
Administrative Technician	1	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%

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Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Sheriff - Enforcement							
Captain	4	4	4	4	4	4	0.00%
Corporal	6	6	6	6	8	6	0.00%
DARE Officer	2	2	2	2	2	2	0.00%
Deputy Sheriff	48	48	48	48	57	48	0.00%
Investigator	24	24	24	25	25	25	4.17%
Lieutenant	9	9	9	9	9	9	0.00%
Resource Officer	6	6	6	6	6	6	0.00%
Sergeant	11	11	11	10	13	10	(9.09)%
Staff Sergeant	7	8	8	8	8	8	0.00%
Training Officer	2	1	1	1	1	1	0.00%
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	0.00%
Total Sheriff - Enforcement	121	121	121	121	135	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	69	81	69	(2.82)%
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	-	-	-	(100.00)%
Total Sheriff - Jail	102	102	102	99	111	99	(2.94)%
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	4	4	4	4	5	5	25.00%
Animal Shelter Attendant	6	6	6	5	5	5	(16.67)%
PT Animal Shelter Attendant	-	-	-	2	2	2	100.00%
Total Animal Control	11	11	11	12	13	13	18.18%
Emergency Management							
Emergency Management Director	1	1	1	1	1	1	0.00%
Total Emergency Management	1	1	1	1	1	1	0.00%

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Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Coroner							
Coroner	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	1	0.00%
Total Coroner	2	2	2	2	2	2	0.00%
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%
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	7	7	7	7	7	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Road Mowing Supervisor	1	1	1	1	1	1	0.00%
Road Maintenance Worker	4	5	5	5	5	5	0.00%
Road Superintendent	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	0.00%
Total Road Maintenance	24	27	27	27	27	27	0.00%

Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
Construction							
Construction/Material Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	3	2	2	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 Construction	10	10	10	9	9	10	0.00%
Total General Fund	482	492	491	490	526	495	0.81%
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%
Solicitor – VOCA							
Victim Advocate	-	-	-	1	-	1	100.00%
Total Solicitor – VOCA	-	-	-	1	-	1	100.00%
Jail Operations							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%

Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	Percent Change
911 Operations							
911 Director	1	1	1	1	1	1	0.00%
Accreditation Manager	-	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecommunications Clerk	1	-	-	1	1	1	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	10	12	11	0.00%
Telecommunications Specialist	13	13	11	11	13	12	9.09%
Training Officer	1	1	1	1	1	1	0.00%
Total 911 Operations	38	38	36	36	40	38	5.56%
Victim/Witness							
PT Administrative Secretary	1	1	1	1	1	1	0.00%
Victim Advocate	1	1	1	1	1	1	0.00%
Total Victim/Witness	2	2	2	2	2	2	0.00%
Fire/Rescue							
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	12	9	0.00%
Sergeant	3	3	3	3	6	3	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	3	4	4	4	4	4	0.00%
Total Fire/Rescue	19	20	20	20	26	20	0.00%
Mosquito Control							
Mosquito Control Technician	1	1	1	1	1	1	0.00%
Total Mosquito Control	1	1	1	1	1	1	0.00%
County Planner							
County Planner	1	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	1	0.00%
Total County Planner	2	2	2	2	2	2	0.00%

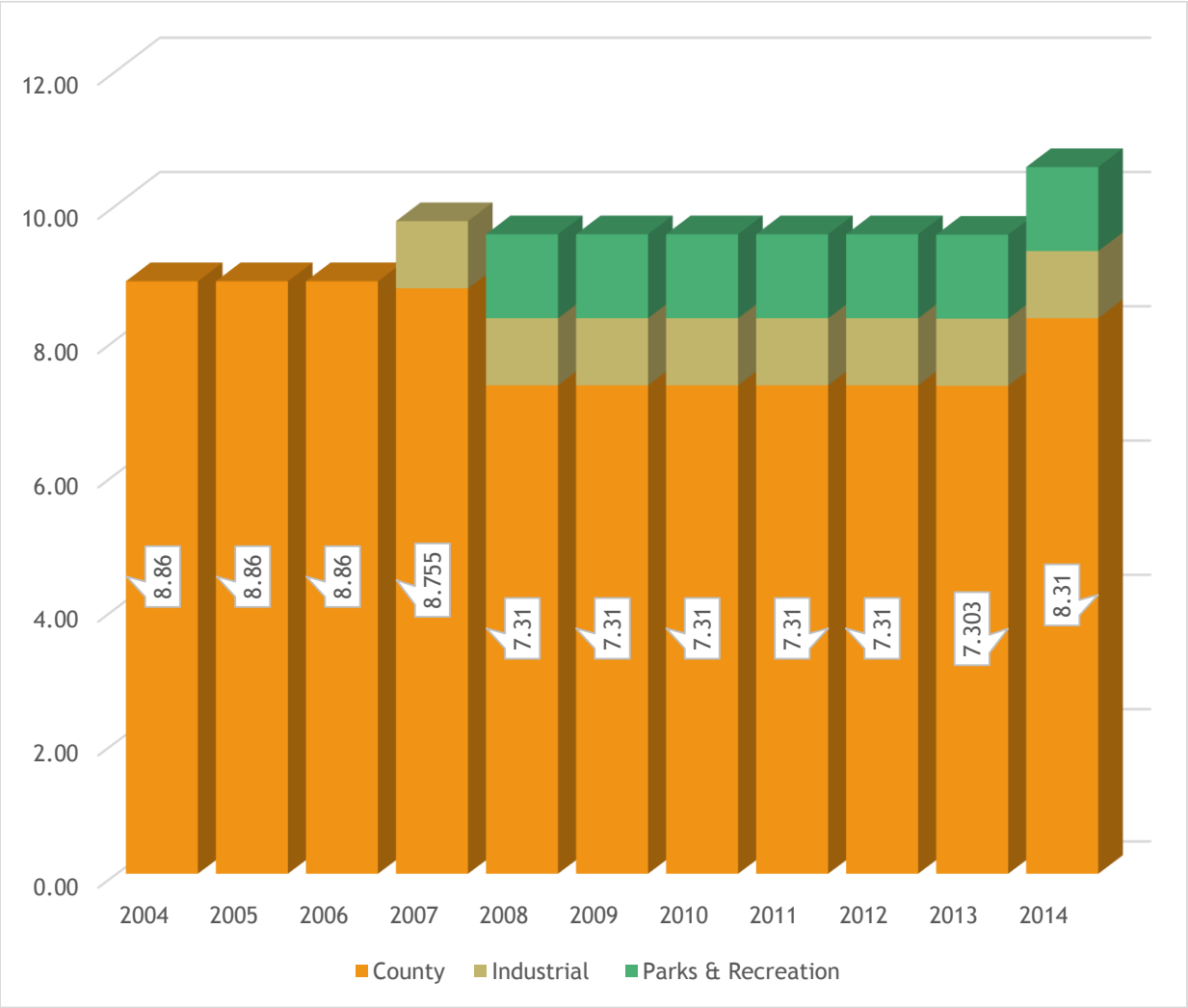
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Approved Positions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 YTD	FY 2015 Request	FY 2015 Budget	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	71	69	70	79	72	4.35%
Water/Sewer							
Customer Service Clerk	2	2	2	2	2	2	0.00%
Customer Service Supervisor	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	0.00%
Sr. Utility Maintenance Worker	1	1	1	1	2	1	0.00%
Superintendent	1	1	1	1	2	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Maintenance Worker	2	2	2	2	2	2	0.00%
Utilities Service Worker	10	10	10	10	13	10	0.00%
Total Water/Sewer	19	19	19	19	24	19	0.00%
Sanitation							
Recycling Attendant PT	5	-	-	-	-	-	0.00%
Recycling Attendant	6	-	-	-	-	-	0.00%
Sanitation Supervisor	1	-	-	-	-	-	0.00%
Solid Waste Equipment Operator	3	-	-	-	-	-	0.00%
Total Sanitation	15	-	-	-	-	-	0.00%
Total Enterprise Funds	34	19	19	19	24	19	0.00%
Equipment Maintenance							
Inventory Coordinator	1	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	9	9	9	9	9	9	0.00%
Total Internal Service Funds	9	9	9	9	9	9	0.00%
Total All Funds	595	591	588	588	638	595	1.19%

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Millage History



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LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS

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, typically the Georgia DOT

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

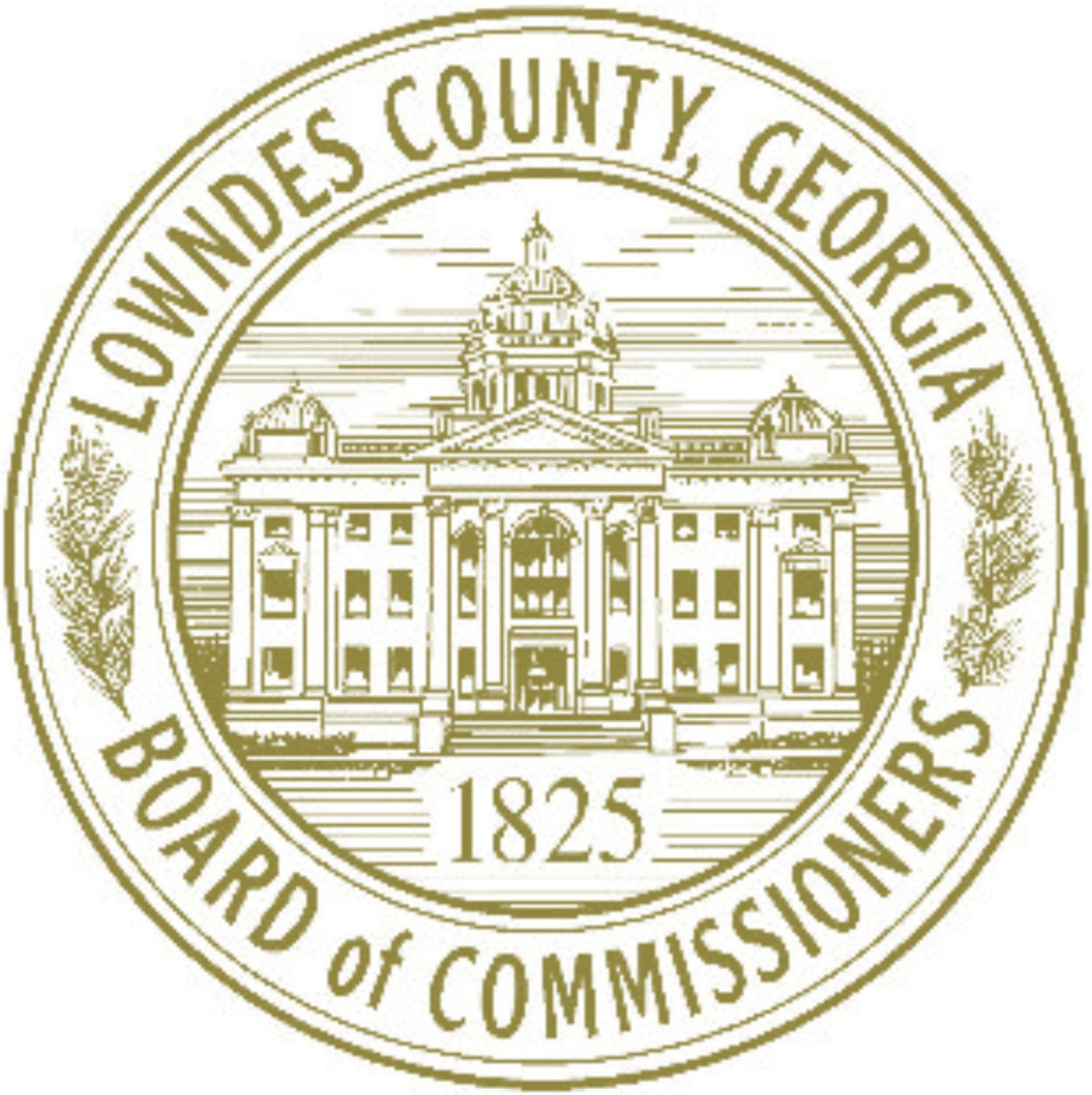
VALOR/GIS: Valdosta Lowndes Geographic Information System.

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


LOWNDES COUNTY, GEORGIA
1825
BOARD of COMMISSIONERS