LOWNDES COUNTY, GEORGIA

Fiscal Year 2017 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

Board of Commissioners



Bill Slaughter,
Chairman



Joyce E. Evans,
Commissioner



Scott Orenstein,
Commissioner



Mark Wisenbaker,
Commissioner



Demarcus Marshall,
Commissioner



Clay Griner,
Commissioner

Key Personnel

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, EMA Director/Interim Fire Chief
Linda Patelski, Animal Control Director
Robin Cumbus, Public Works Director
Danny Weeks, 911 Director
Jason Davenport, County Planner
Carmella Braswell, Zoning Administrator
Steve Stalvey, Water/Sewer Director

Elected Officials:
Felicia Williams, Acting Tax Commissioner
Harry J. Altman, Chief Superior Court Judge
Beth Greene, Clerk of Superior Court
John Edwards, State Court Judge
Justin Cabral, Solicitor General
Joni B. Parker, Chief Magistrate
Terri Adams McDowell, Probate Judge
Chris Prine, Sheriff
William Watson, Coroner



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to Lowndes County for its annual budget for the fiscal year beginning July 1, 2015. In order to receive the award, a government must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communication device. The 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 ten consecutive years.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the year ending June 30, 2015. In order to be awarded this certificate, a 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 nine consecutive years.

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June 28, 2016

Chairman Bill Slaughter
Commissioner Scott Orenstein
Commissioner Demarcus Marshall
Commissioner Joyce E. Evans
Commissioner Mark Wisenbaker
Commissioner Clay Griner

Honorable Chairman and Commissioners:

In accordance with OCGA § 36-81-6 and the duties and responsibilities of the County Manager, I am pleased to present to you the proposed budget for Lowndes County for the year ending June 30, 2017. As you are all aware, the past several years have been lean and the budgets presented to you have been structurally sound, reflecting the County's conservative financial policies while still meeting the demands of the citizens. However, at your direction, in putting this budget together, we took a hard look at things that we felt were very much needed to continue to meet those demands and improve the quality of life for our citizens. Those additions and upgrades are included in the budget presented to you now. In saying all of this, I would also like to take a moment to commend the staff and officials of Lowndes County for their efforts in maintaining that level of service with the resources available to them.

Much planning and preparation goes into each year's budget. At the Annual Planning Meeting, the Board determines the goals and objectives for the coming year. This sets the tone for the new budget and gives us direction as we prepare the documents for presentation. Additionally, the County contracts as necessary for studies and plans to help with the process including a Pay Plan, Merit Increase Plan, Capital Improvement Plan, Comprehensive Plan, Water and Sewer Master Plan and a Water and Sewer Rate Study. These various sources are all considered in formulating the new budget as well as the impact of any new demands, population increases, inflation or legislative changes.

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I would like to take a moment to remind you of the measures that have been taken over the past several years to maneuver through difficult times. Obviously, one of the most difficult years was 2011. During that year, there was a reduction in force, early retirements and a significant reduction in funding to outside agencies. Very few of those positions have been added back as of today. We have since looked at ways to improve our employee insurance program and have implemented a wellness program in hopes of reducing health care claims as well as improving the overall health of our employees. We are working smarter and are a stronger, leaner government because of those efforts.

As we look towards our upcoming budget, I feel it is important to take a moment to review the accomplishments, events and challenges of the past year.

Accomplishments:

- GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from GFOA for the tenth consecutive year for its budget ending June 30, 2016.
- GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the eight consecutive year for its CAFR for the year ending June 30, 2014.
- 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.

Events:

- Millage Rate: Lowndes County rolled back millage .506 mills for 2015.
- Employee Compensation: As directed by the Board, staff looked at employee compensation and any needed cost of living adjustments. Based on our findings, the budget includes both a merit increase and a cost of living adjustment. While the merit becomes effective following an employee's anniversary with the County, the COLA becomes effective with the new budget year.
- Technology Fleet Fund: The County made some efforts to address some of its technology needs through the creation of a Technology Fleet Fund. The new fund will work very similar to the Equipment Maintenance Fund and will be managed by ITS. Technology is an area that we felt needed

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additional attention as it has been stretched during the leaner years. As a result, many departments do not upgrade equipment as needed and we find ourselves making large replacements at once. We felt that allowing ITS to manage those replacements rather than departments would provide a more structured schedule. Each department pays a share of cost of the department based on their individual technology needs.

Challenges: With any budget there are always requests from departments and elected officials that cannot be met. That is not to say that those requests are without merit, only that the current financial climate does not allow for them to be included at this time. The goal of the County is to always remain fiscally sound and yet responsive to the citizens we serve. Several years ago, the Board adopted a "Back to Basics" philosophy. Under this philosophy and with the County's conservative financial policies, we have remained sound even with the challenges. In recent years, we have reduced personnel, stretched the life of vehicles, equipment and computers, and found new and better ways of meeting needs. In the upcoming year, we face many of these same challenges and are not able to fund all requested items. We have, however, tried to address some needs that may have been put off in previous years. Some of the challenges which we still face are outlined as follows:

- Special Purpose Local Option Sales Tax (SPLOST) and Local Option Sales Tax (LOST): As in previous years, the collections of SPLOST and LOST continue to be a concern. For the past several years these collections have been flat or shown a slight decline. While SPLOST has an impact on what capital projects can be completed, LOST has a more direct impact on taxpayers as it is a source of property tax reduction.
- Road Maintenance: Lowndes County still has a considerable inventory of unpaved roads that must be maintained. While the collection of SPLOST for paving has declined, the County continues to work on the paving list.
- Declining Fines: As noted in previous years, fines continue to be well below historical levels. The activities of law enforcement, 911 and the courts continue to increase, however, there is little improvement in the fine revenues coming back to the County.
- Current Economy: One of the most significant challenges we have faced in recent years and continue to see the effects of is the global recession and the decline in the housing market. Historically, the County had experienced an increase in property tax revenues from growth of 3-5% annually prior to the recession. However, since that time, revenues have been stagnant.

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- Legislative Changes: While the economy was declining, the General Assembly imposed a moratorium on valuation increases, further impacting property tax revenues. More recently, the General Assembly made changes to the tax laws relating to motor vehicles, eliminating the traditional "birthday tax" and imposing a new Title Ad Valorem Tax (TAVT). Where under the traditional method, vehicle owners paid annually based on the value, they now pay a larger TAVT at the time of purchase or relocation into the state and only pay a tag fee annually. In doing so, they also eliminated the payment of sales tax on vehicle sales, further impacting revenues. Some older vehicles remain on the old ad valorem system as the full transition will take another five years. Based on state-wide collections, the legislature has elected to reduce the amount paid out the local governments for the next year.

Budget Highlights:

The fiscal year 2017 proposed budget totals $104,399,053, up from $100,502,054 or 3.88%. The budget is comprised of 76.24% operating costs and 23.76% capital. The operating budget is $79,592,529, up from $75,543,733 or 5.36%. The capital budget is $24,806,524, down from $24,966,821 or (0.64)%. Following is a chart showing the comparison of funds for 2016 and 2017 for the budget.

Fund	**FY 2016**	**FY 2017**	**Variance**	**% Change**
General Fund	$51,458,538	$54,076,788	$2,618,250	5.09%
Special Revenue Funds				
Commissary	$700,000	$755,000	$55,000	7.86%
Drug Seizures	$1,000,000	$1,000,000	$-	0.00%
Law Library	$100,000	$100,000	$-	0.00%
Accommodation Tax	$513,460	$400,000	$(113,460)	(22.10)%
Intergovernmental Grants	$550,000	$752,802	$202,802	36.87%
Jail Operations	$370,500	$415,500	$45,000	12.15%
Drug Abuse Treatment	$170,000	$170,000	$-	0.00%
Emergency Communications	$3,288,436	$3,503,909	$215,473	6.55%
Victim/Witness	$188,750	$209,094	$20,344	10.78%
Special Services	$3,590,178	$4,154,743	$564,565	15.73%
	$10,471,324	$11,474,382	$1,003,058	9.58%

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Fund	FY 2016	FY 2017	Variance	% Change
Capital Project Funds				
SPLOST V	$1,000,000	$-	$(1,000,000)	(100.00)%
SPLOST VI	$2,500,000	$2,500,000	$-	0.00%
SPLOST VII	$21,000,000	$21,000,000	$-	0.00%
	$24,500,000	$23,500,000	$(1,000,000)	(4.08)%
Enterprise Funds				
Water & Sewer	$4,739,667	$5,344,937	$605,270	12.77%
Landfill	$273,432	$271,580	$(1,852)	(0.68)%
Tax Lighting	$306,700	$308,590	$1,890	0.62%
	$5,319,799	$5,925,107	$605,308	11.38%
Internal Service Funds				
Equipment Maintenance	$2,909,114	$2,915,614	$6,500	0.22%
Health Insurance	$5,336,451	$5,511,247	$174,796	3.28%
Workers Compensation	$506,828	$545,249	$38,421	7.58%
Technology Fleet	$-	$464,000	$464,000	0.00%
	$8,752,393	$9,436,110	$683,717	7.81%
All Funds	$100,502,054	$104,399,053	$3,896,999	3.88%

The largest single source of revenue for the General Fund is derived from property taxes. As in the past several years, property taxes are calculated with little to no anticipated growth. As a result, it was difficult to meet the needs and maintain the current levels of service with no change in the millage. The budget presented anticipates a change; however, until the digest is completed by the Board of Assessors, the full impact will not be known. It is anticipated to be 1 mill or less.

Other sources of revenue include licenses and permits, intergovernmental, charges for service, fines & forfeitures, investment income, miscellaneous and operating transfers. The total projected General Fund revenue for fiscal year 2017 is $54,076,788, up from $51,458,538 or 5.09%. Of this amount, current year property tax revenues account for approximately 58.50%, down from 60.03%.

The three main components of the expenditure budget are personnel, operations and capital. In the proposed budget, there are a number of positions recommended; however, they do not become effective until January 1st. There is also a merit increase as well as a cost of living adjustment. Personnel costs represent $27,070,689 or 50.06% of the General Fund and $33,288,413 or 31.89% of the total budget.

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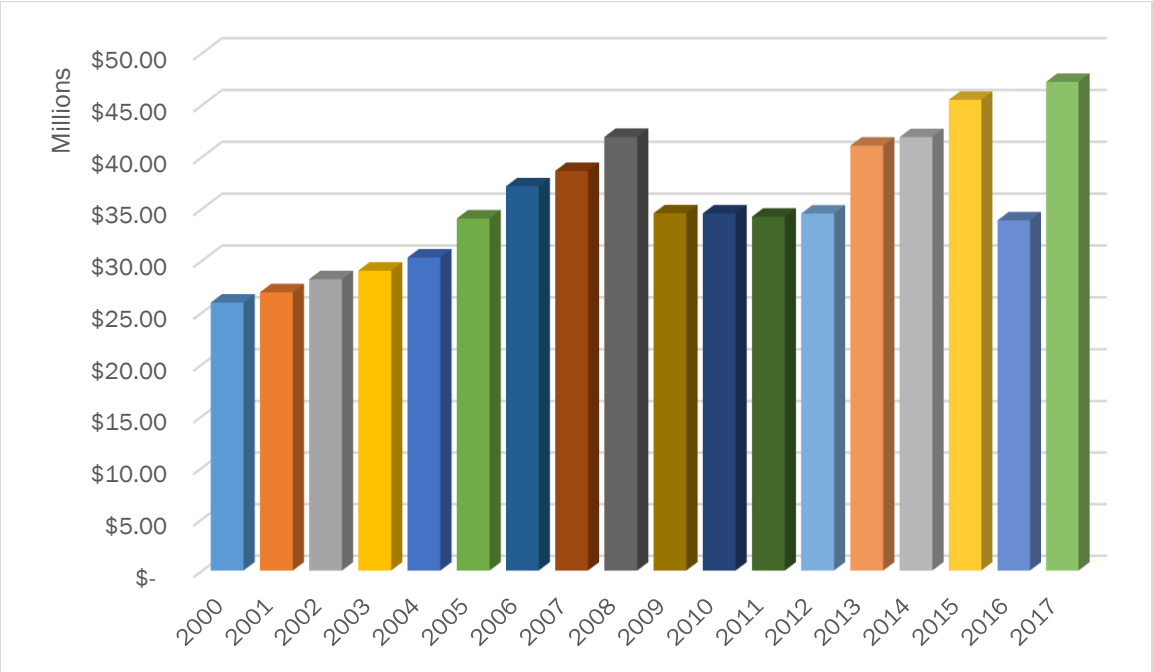


FIGURE 1 - TAX REVENUE HISTORY

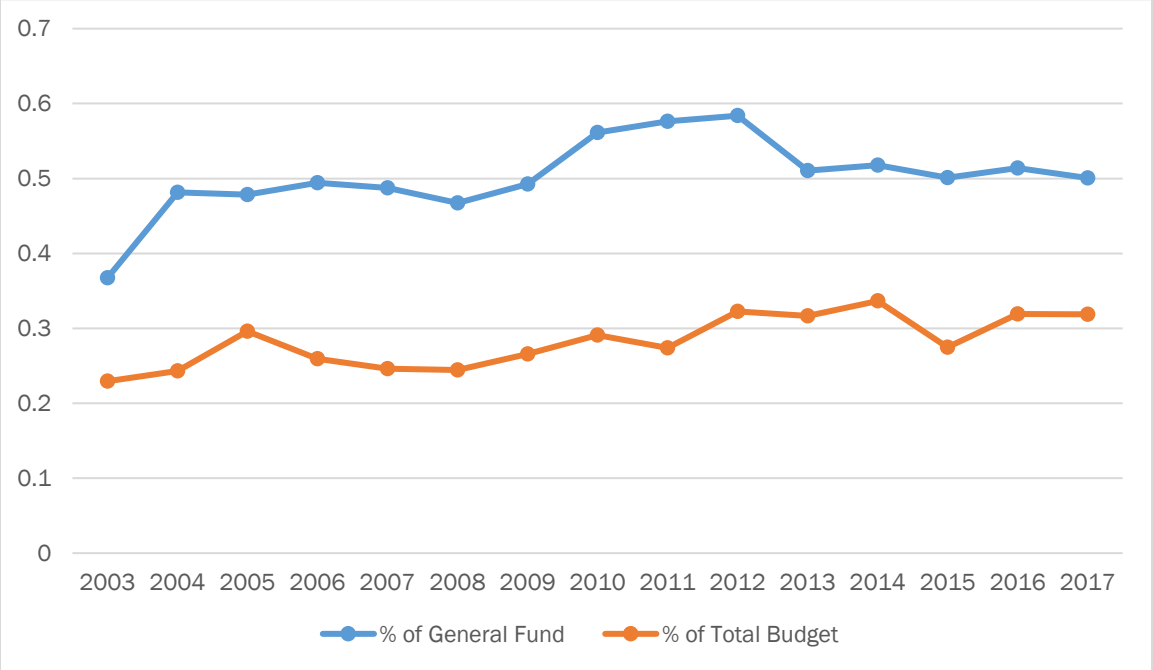
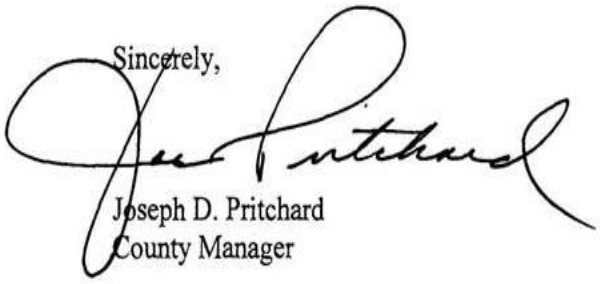


FIGURE 2 - PERSONNEL AS PERCENTAGE OF BUDGET

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Summary: In keeping with the direction of the Board, the Budget Committee hereby presents what we feel is a conservative budget, but one that meets the direction provided by the Board, allows for the continuation of services and addresses some needs of the County as well. The budget presented does anticipate some change in the millage but the full effect will not be determined until the digest is ready in July. Staff anticipates 1 mill or less as long as the digest does not decrease. The budget presented includes some new positions, addresses technology needs and provides a merit and COLA. As I have said in the past, we must continue to be diligent and search for better, more efficient ways to serve the needs of our great community in the most effective manner possible.

I am tremendously grateful for the efforts of our department heads, elected and appointed officials in developing this budget and for their efforts and understanding during these lean times. Their willingness to explore new options makes this process much easier. Special recognition goes out to Stephanie L. Black, Finance Director and Kevin Beals, Human Resource Director, and their 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 the new year.



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Commission Goals

Each year at the Annual Planning Meeting, the Board sets the goals for the coming year which in turn sets the direction for the year. While in previous years, the Board set very broad goals that were aimed at keeping the County fiscally sound while meeting citizens' needs and demands, this year, the Board expanded on their goals and set some very specific ones. While they are more specific, they still meet the basic tenets set in previous years:

- **To ensure citizens safety and quality of life (CGI);**
- **To educate citizens regarding their county government (CGII);**
- **To ensure the financial strength of the County (CGIII); and**
- **To provide services to all citizens in an efficient, effective and responsive manner (CGIV).**

Short Term Goals:

- Solid Waste Changes: Approve a plan that will provide solid waste management services to include the disposal of household waste, recyclables, bulky items and yard waste to residents in unincorporated Lowndes County in accordance with current deadlines. (CGI, CGIII, CGIV) – Accomplished – Two haulers are currently serving unincorporated Lowndes County under a franchise agreement.

- Study Feasibility of County Inspections Department: Review data, within the next twelve months, related to current inspections and permitting departments to determine if Lowndes County could support this service based on revenue that would be collected from administering the service in unincorporated Lowndes County. (CGI, CGIII, CGIV) – Staff has prepared information for Commission review.

- Referendum Allowing Voters to Determine if the Board of Assessors Should Be Appointed or Continue to be Elected: Prepare the necessary documents to place this question on the next county-wide election. (CGI, CGII, CGIII, CGIV) – The Commission passed the necessary resolution and the General Assembly has passed local legislation to all this item to be put on the ballot.

- Improve Lowndes County's Animal Welfare Ordinance: Instruct staff to review, research and recommend improvement to Lowndes County's current animal welfare ordinance to address current needs related to health, safety and welfare of citizens and animals for consideration no later than June 20, 2015. (CGI, CGIII, CGIV) – Accomplished – An updated Animal Welfare Ordinance was adopted by the Board.

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Commission Goals

- Establish a Lowndes County Veteran's Advisory Council: Draft and approve a resolution establishing the framework and membership for the Lowndes County Veteran's Advisory Council, no later than June 30, 2015. (CGI, CGII, CGIV) – Funds have been allocated for meetings to begin forming this council.

- Community Water System Risk Analysis: Compile data over the next twelve months identifying age, location, capacity and customer base of each private water system in Lowndes County resulting in a financial analysis of the County's risk related to taking over individual systems and/or incorporating them into the County's existing system. (CGI, CGIII, CGIV) – This goal was moved from Long Term to Short Term. Staff has expanded efforts to not only identify locations and risks of private water system, but to also identify existing systems that are near County infrastructure. A report will be presented to the Board for consideration.

- Bemiss Fire Station Facility Upgraded for Addition of EMS: Finalize plans over the next sixty days to partner with South Georgia Medical Center to design and finance facility improvement to provide for the housing of EMS at the County's fire station on Bemiss Road in order to enhance emergency medical response services. (CGI, CGIII, CGIV) – This goal was moved from Long Term to Short Term. Staff continues to gather information to present to the Board.

Long Term Goals:

- Establish a Plan for Broadband Capacity and Speed Improvements: Identify stakeholders in the is process, define current capabilities, develop the scope of work and possible funding mechanisms related to improving the service in accordance with local needs and in an effort to encourage community wide economic development. (CGI, CGIV) – Initial research indicates that this goal will require significant investment. Officials continue to discuss ways local stakeholders could collectively begin formulating this plan.

- Inland Ports: Identify the value of Lowndes County becoming an inland port and develop a plan of action to market the concept. (CGI, CGII, CGIV) – Officials continue to discuss this goal with state and local stakeholders.

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Commission Goals

- Adult Drug and/or Mental Health Court: Work with local court representatives to research the benefits and financial feasibility of expanding Lowndes County's court structure to include an adult drug and/or mental health court beginning with analysis of the number of local offenders that might be served and a study of how programs are administered in other communities similar in size and offender rates. (CGI, CGIII, CGIV) – Accomplished – The County allocated matching grant funds to finalize the budget of an accountability court for felony offenders. Officials and staff are currently focused on a consolidated software package, reporting option for misdemeanor convictions, a local reporting/education center for offenders and other improvements aimed at a positive impact on the County's recidivism rate.

- Continue Efforts to Provide for the Support of Moody Air Force Base (MAFB): Draft a strategic plan establishing partnership guidelines for the ongoing of MAFB to include personnel support, service integration, technology enhancements and infrastructure support. (CGI, CGIII, CGIV) – Officials and staff have worked on several efforts related to the community's support of Moody Air Force Base. County officials traveled to Washington D.C. to discuss the base with Pentagon officials and the P4 Initiative continues to garner attention from the Air Force and other communities.

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How to Use This Document

The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year and to explain the factors and assumptions that led to the plan as well as the established 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 communications device.

To assist the reader, the budget document is divided into four main sections:

- Introduction: This section provides general information to familiarize the reader with Lowndes County. There is a profile of the County, information on fund structure and policies, discussion of current goals and comparative financial information.

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

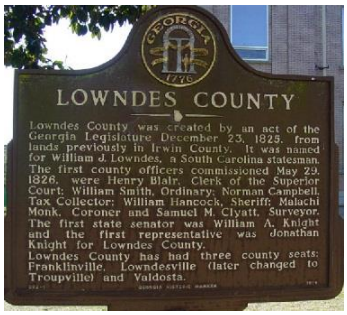
- Specific Fund Budgets: This section breaks down each fund and department for the reader, providing them with budget information and history as well as goals, objectives and performance measures when available.

- Appendices: This section provides supplemental information to assist the reader in understanding the budget document. Included is a glossary of terms as well as detailed chart for approved positions.

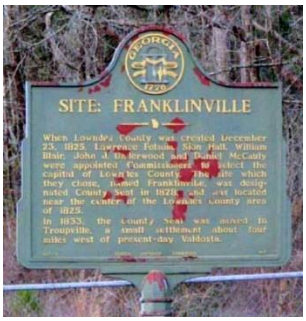
The goals of this document is to present the policies and goals of the County, revenue and expenditure summaries and descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

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A History of Lowndes County



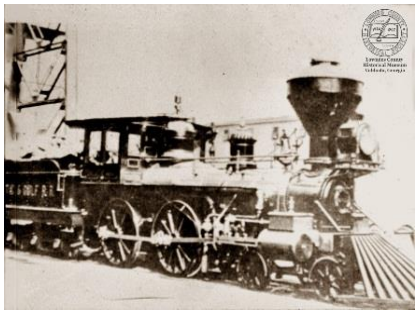
Lowndes County, located in South Central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a revolutionary war leader from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



In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now knows 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 saw mill and eventually a store, establishing the first commercial enterprise in the County. 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 for Governor George Troupe, one of Georgia's most noted governors. Troupville grew rapidly, soon becoming a town with stores, residences, shops and churches. It soon built a courthouse.



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 their county seat along the rail line in 1859. While the name Troupville was not transferred, the citizens wanted to retain some ties to Governor Troup. The new seat was named Valdosta, after Troup's plantation, Val d'Aosta. July 4,

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A History of Lowndes County



1860 marked the first day the train passed through Valdosta and on December 7, 1860, the city was incorporated. Lowndes County soon became the largest inland market of 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 operation, 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, 54 undergraduate degrees and 60 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 course and more to appeal to residents and visitors alike.



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Community Profile

Established: December 23, 1825
Form of Government: Commission – Manager
County Seat: Valdosta
Land Area: 511 Square Miles

Climate:

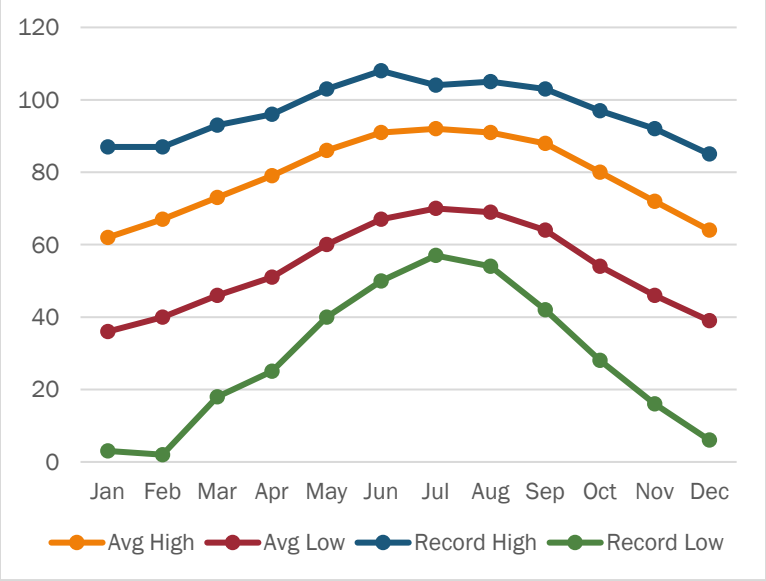


FIGURE 3 - AVERAGE TEMPERATURES - °FARENHEIT

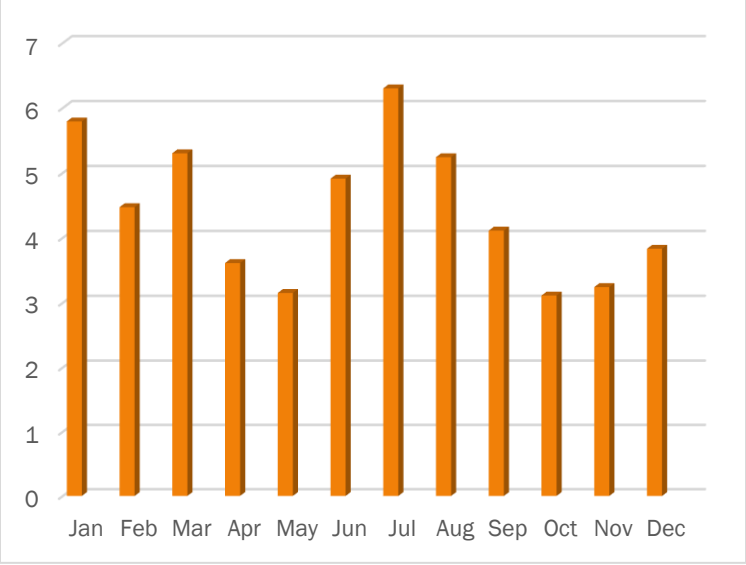


FIGURE 4 - AVERAGE RAINFALL - INCHES

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Community Profile

Population:

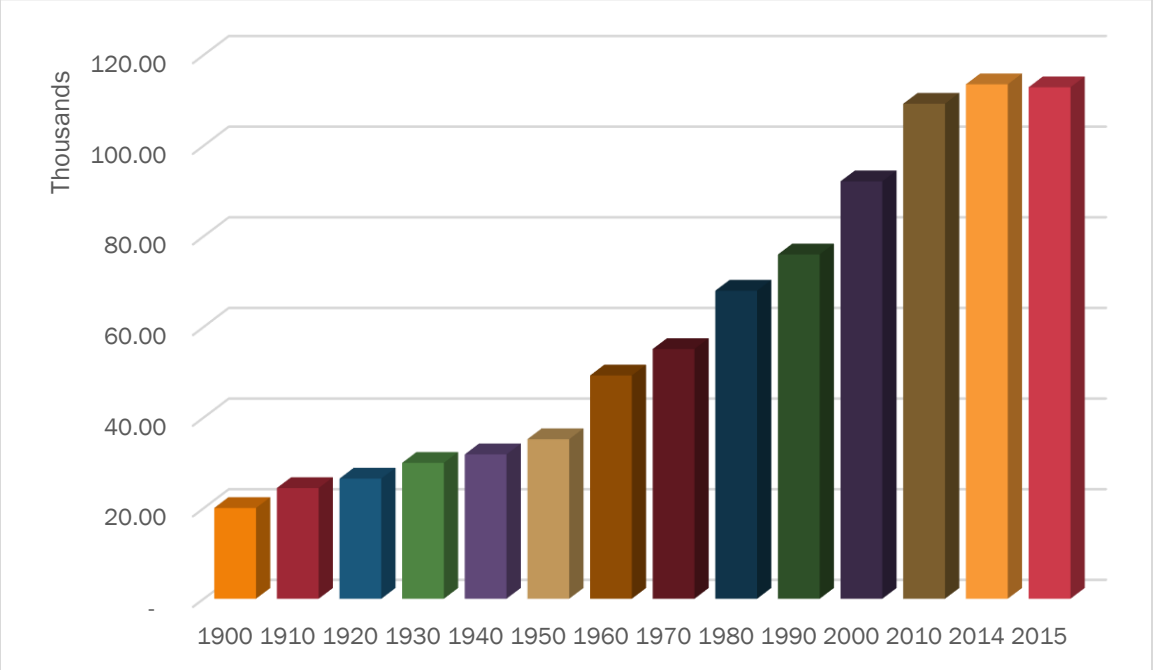


FIGURE 5 - POPULATION HISTORY FOR LOWNDES COUNTY

Population Estimates	2010	2015	% Change
Lowndes County	109,233	112,865	3.33%
State of Georgia	9,687,653	10,214,860	5.44%
United States	308,745,538	321,418,820	4.10%

Cities	2000	2010	2011	2012	2013	2014	2015	% Change
Dasher	834	912	935	957	947	960	963	0.31%
Hahira	1,626	2,737	2,783	2,854	2,835	2,871	2,899	0.98%
Lake Park	549	733	743	751	734	735	730	(0.68)%
Remerton	847	1,123	1,137	1,152	1,129	1,132	1,127	(0.44)%
Valdosta	44,259	54,518	56,112	57,681	56,357	56,665	55,724	(1.66)%

Age and Gender	Lowndes	Georgia	US
Percentage of Population Over 65	11.5%	12.8%	14.9%
Percentage of Population Under 18	24.9%	24.5%	22.9%
Percentage of Population Under 5	7.1%	6.5%	6.2%
Percentage of Population that is Female	51.0%	51.2%	50.8%

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Community Profile

Population:

Race	Lowndes	Georgia	US5
White	58.9%	61.6%	77.1%
Black or African American	36.5%	31.7%	13.3%
American Indian or Alaskan Native	0.5%	0.5%	1.2%
Asian	1.9%	4.0%	5.6%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.1%	2.0%	2.6%
Hispanic or Latino	5.6%	9.4%	17.6%

Education	Lowndes	Georgia	US
High School Graduate or Higher	83.7%	85.0%	86.3%
Bachelor's Degree or Higher	23.0%	28.3%	29.3%

Economic Statistics:

	Lowndes	Georgia	US
In Civilian Labor Force	59.5%	62.6%	63.5%
Total Retail Sales Per Capita	$15,264	$12,077	$13,443
Mean Travel Time to Work, Minutes	18.4	27.2	25.7
Per Capita Income	$19,353	$25,182	$28,555
Median Household Income	$37,248	$49,342	$53,482
Persons Below Poverty Level	24.5%	18.3%	14.8%

Crime:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Murder	10	2	1	2	9	3	6	4	3	7
Rape	44	35	49	40	39	24	35	44	15	20
Robbery	126	119	132	144	99	91	113	97	46	71
Assault	233	226	212	211	149	198	192	214	107	215
Burglary	942	989	958	863	861	1,191	1,087	901	613	928
Larceny	3,788	3,279	3,012	2,705	2,478	2,533	2,409	2,339	1,752	3,331
Vehicle Theft	269	200	218	213	151	187	137	111	106	195

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Community Profile

Unemployment:

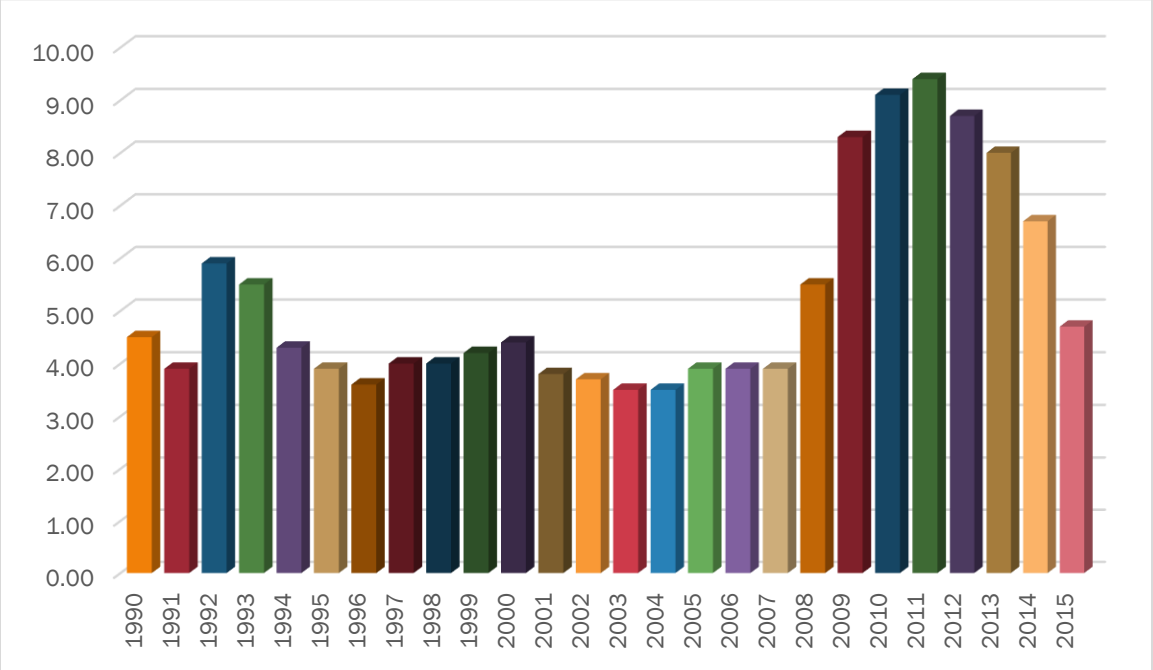


FIGURE 6 - UNEMPLOYMENT HISTORY

Taxation Statistics:

Valuations, ($1,000)	Assessed Value	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
2004	1,960,175	4,900,438	8.45	9.01
2005	2,015,862	5,039,655	8.86	8.86
2006	2,262,663	5,656,658	8.86	8.86
2007	2,390,770	5,976,925	8.86	8.86
2008	2.623.345	6,558,363	8.76	8.76
2009	2,756,750	6,891,875	7.31	7.31
2010	2,830,735	7,076,838	7.31	7.31
2011	2,797,639	6,994,098	7.31	7.31
2012	2,802,131	7,005,328	7.31	7.31
2013	2,867,507	7,168,768	7.31	7.31
2014	2,898,244	7,245,609	8.31	8.31
2015	2,899,975	7,249,938	7.804	7.804

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Community Profile

Principle Taxpayers:

Taxpayer	Taxable Assessed Value	% of Total Valuation	2006 Rank
Packaging Corporation of America	71,123,623	2.45%	2
Georgia Power Company	38,946,375	1.34%	4
Archer Daniels Midland	34,201,762	1.18%	1
Lowes Distribution Center	31,236,900	1.08%	6
South Georgia Pecan	18,353,577	0.63%	8
Colquitt EMC	16,953,346	0.58%	9
DuPont Corp Protection	15,183,508	0.52%	-
Marelda Valdosta Mall LLC	12,481,391	0.43%	-
Langdale Forrest Products	10,822,325	0.37%	-
Dupont & Company	10,510,854	0.36%	-
All Others	2,640,161,408	91.04%	

Principle Employers:

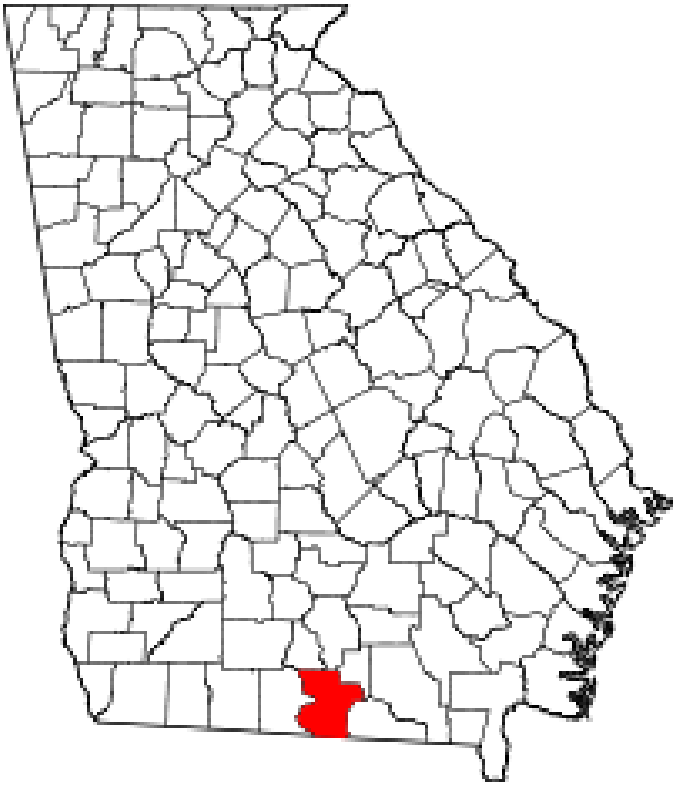
Taxpayer	Employees	% of County Total	2006 Rank
Moody Air Force Base	6,066	12.87%	1
Valdosta State University	2,915	6.18%	3
South Georgia Medical Center	2,669	5.66%	2
Lowndes County School System	1,677	3.56%	4
Valdosta City School System	1,274	2.70%	6
Fresh Beginnings	1,268	2.69%	-
Lowes Distribution Center	800	1.70%	5
Wild Adventures	760	1.61%	-
Walmart Supercenters	693	1.47%	7
Lowndes County	595	1.26%	-
All Others	28,425	60.30%	

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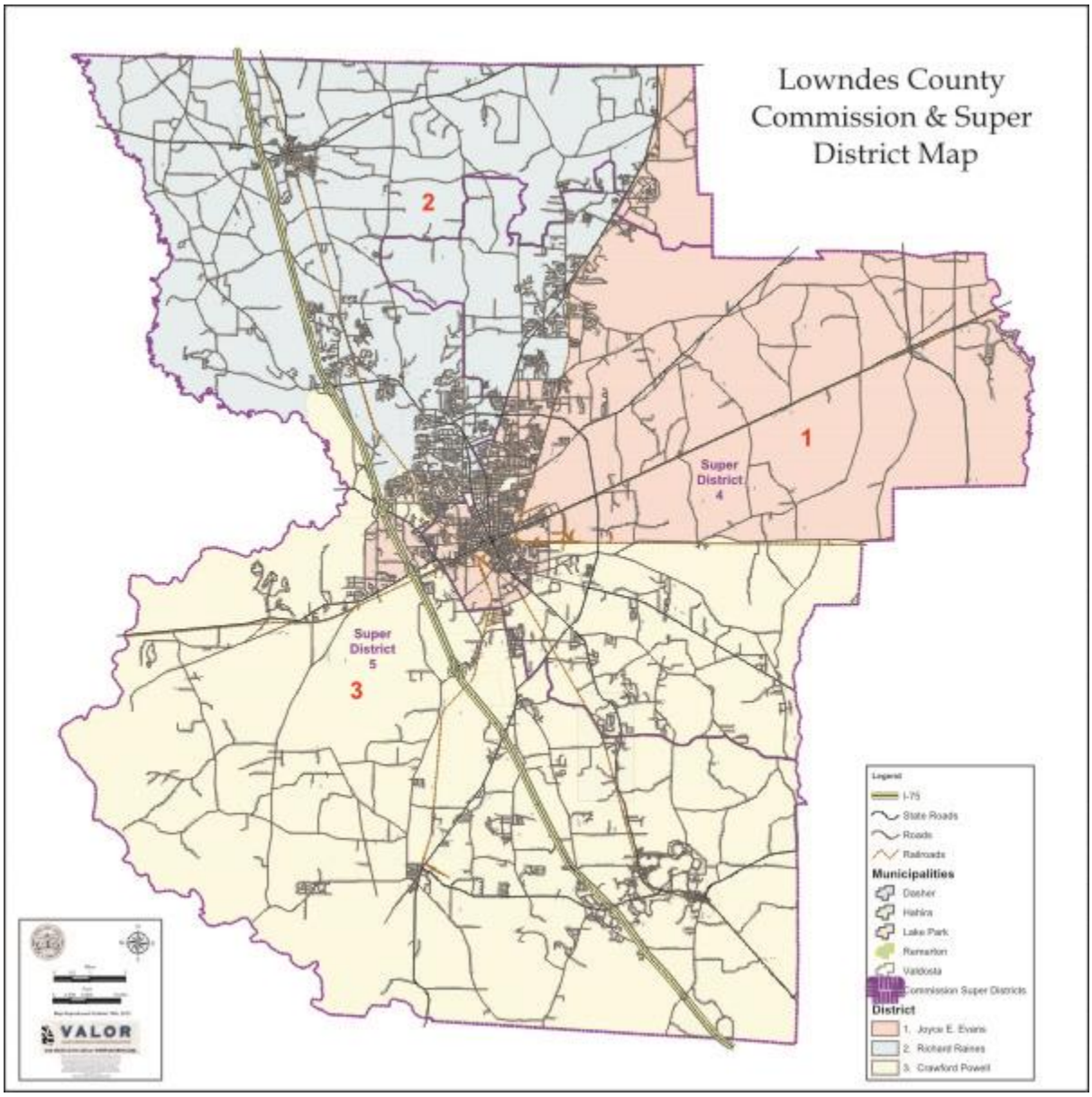
County Maps





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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 Annual Planning Meeting. At this meeting, the Board determines the direction and goals of the County for the coming year. The formal budget process then begins in late fall. A budget calendar is developed outlining projected dates for milestones in the process and is presented for approval by the Board.

The Finance Department prepares budget packages for each division, department or agency receiving funding showing historical and year to date information and providing instructions for submitting the budget. Requested personnel and computer equipment are due prior to the due date 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 give guidance.

Once the budget packages are received and entered into the budget 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, meet with departments to discuss their request while elected officials and outside agencies are given an opportunity to present their budgets to the Board.

Using the data gathered during the process, the Committee then begins to make adjustments to develop a proposed budget. It is the objective of the Budget Committee to present the Board with a balanced budget, meaning budgeted revenues and fund balance exceeds budgeted expenditures.

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 schedule and advertisements are placed. A copy of the proposed budget is also available for citizen review in the Office of the County Clerk.

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The Budget Calendar

Milestone	Note	Due Date
Manager's Budget Letter and Package		November 25, 2015
Preliminary Budget Meeting (How to Prepare a Budget Package)		December 10 – 11, 2015
Requests for Computer Equipment	Due to ITS	January 15, 2016
Requests for Personnel	Due to HR	January 22, 2016
Packages Due to Finance		February 5, 2016
Commission Retreat		February 5 – 6, 2016
Begin Budget Analysis/Input		February 8, 2016
Budget Package to County Manager		February 15, 2016
Meetings with Constitutional Officers, Elected Officials and Outside Agencies	Board of Commissioners	March 7 – 11, 2016
Meetings with Department Directors	Budget Committee	March 2016
Manager Recommendations Finalized		April 22, 2016
Commission Work Sessions		May 9 – 13, 2016
Advertisements and Public Hearings	Advertisement	June 7, 2016
	Public Hearing	June 14, 2016
	Advertisement	June 21, 2016
Budget Adoption		June 28, 2016

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Budgeting and Accounting Controls

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for proprietary funds are maintained on an accrual basis, with revenues being recorded when earned and measurable and expenses being recorded when the services or goods are received and the liabilities are incurred. 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, board and mandates have a great deal of discretion over their operations and their 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, etc.) Individual line items can be overspent as long as the "group" they belong to does not go 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, utilities and fleet rental are not included in 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 embodies in the approval of the annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds and Internal Service Funds.

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Fund Structure and Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide and enterprise and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise and fiduciary funds us the accrual basis of accounting. Difference 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 in when they become available and are measurable and expenditures are recognized in the period in which the associated liability is incurred. Following is a chart defining the County's current fund structure and the basis of accounting used for each appropriated fund. The chart also identifies which funds are classified as Major Funds. The basis of accounting and budgeting is the same.

Fund	Description	Basis of Accounting
General Fund (Major)	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 another 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*
Commissary	This fund is used to account for the personal items purchased for the benefits of inmates at the Lowndes County Jail. All proceeds are returned to the fund and are to be used for items to benefit inmates.	Modified Accrual
Drug Seizures	This fund is used to account for 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
Law Library	This fund is used to account for the monies received and used for the Law Library which is managed by the courts.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Accommodation Tax (Hotel/Motel)	This fund is used to account for the collection of an accommodation excise tax, also referred to as a hotel/motel or "bed" tax. By statute, a percentage of the collections must be used for tourism. Effective August 1, 2016, Lowndes County will increase the tax from 5% to 7%. Following the statute, an increase portion will be used for tourism promotion and a portion will be used for tourism product development. The unrestricted portion will be transferred to the Special Services Fund.	Modified Accrual
Intergovernmental Grants	This fund accounts for the majority of grants received by the County. Exceptions are generally for CDBG funds or others that qualify as capital projects. Also included in this fund is the payroll for Alternative Dispute Resolution (ADR) which is reimbursed in full to the County monthly.	Modified Accrual
Jail Operations	The Jail Fund accounts for monies received from add-on fines that are set aside for staffing, maintenance and operation of the County Jail. All expenditure of this fund relate to the jail.	Modified Accrual
Drug Abuse Treatment	This fund accounts for monies received through fines that are set aside for drug abuse treatment programs. The program, operated by Lowndes Drug Action Council (LODAC), was accounted for as a County department prior to 2011.	Modified Accrual
Emergency Communications	This fund accounts for all activities related to emergency communications. Included are the 911 Center, radio communications at the Public Safety Radio System, the county's 800MHz radio system. The fund is primarily supported through user charges for users of landline and wireless telephones, users of the radio system and general fund support.	Modified Accrual
Victim/Witness	This fund is used to account for monies received from add-on fines for victim programs. The funds are appropriated to the District Attorney who allocates a portion to the Solicitor General.	Modified Accrual
Special Services (Major)	This fund was created with the settlement of the service delivery strategy agreement. Revenues are derived from unincorporated only sources and all expenditures are for the benefit of the unincorporated area.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
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 Purposes Local Option Sales Tax. A description of the County's capital project funds follows.*	*Modified Accrual*
CDBG CHIP Grant	This fund accounts for the County's CHIP program which assists with low-income housing through down payment assistance and rehabilitation. This fund appears for historical purposes only.	Modified Accrual
SPLOST IV	This fund accounts for the County's fourth Special Purpose Local Option Sales Tax. It appears for historical purposes only.	Modified Accrual
Judicial/ Administration and Jail Construction	This fund accounts for the funds received from a bond issuance tied to SPLOST that was used to construct a portion of the Judicial/Administrative Complex and some of the Jail Construction.	Modified Accrual
SPLOST V	This fund accounts for the County's fifth Special Purpose Local Option Sales Tax. Projects are nearly complete for this SPLOST.	Modified Accrual
SPLOST VI (Major)	This fund accounts for the County's sixth Special Purpose Local Option Sales Tax. Unlike previous SPLOSTs, the County remits the proceeds monthly to the various municipalities rather than holding them until spent. This SPLOST ended collections in 2013.	Modified Accrual
SPLOST VII (Major)	This fund accounts for the County's current Special Purpose Local Option Sales Tax. Collections began in 2014 and will run for six years.	Modified Accrual
Public Roads – LMIG	This fund accounts for funding received through the Department of Transportation for LMIG and SAP projects. These funds were previously accounted for as a grant.	Modified Accrual
CDBG The Haven Construction	This fund accounts for the Community Development Block Grant funds that were granted for construction of a new facility for The Haven, a battered women's shelter. This project was completed in 2013 and appears for historical purposes.	Modified Accrual
CDBG Second Harvest Construction	This fund accounts for the Community Development Block Grant funds that were granted to the Second Harvest Food Bank for an expansion. This project is in progress.	Modified Accrual
CDBG CAC Construction	This fund accounts for the Community Development Block Grant funds that were granted to the Children's Advocacy Center for construction of a new facility. This project will begin in the coming year.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Enterprise Funds	*Enterprise Funds are used primarily to account for "business-like" funds that are financed through user charges. Following is a description of the Enterprise Funds used by Lowndes County.*	*Accrual*
Water & Sewer (Major)	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 and operations of the department.	Accrual
Landfill	This fund accounts for the activities related to landfill services. Revenues are received in the form of host fees from a private landfill located within the County. Expenditures are for post-closure care of the County's closed landfill and an appropriation to Keep Lowndes Valdosta Beautiful.	Accrual
Tax Lighting Districts	This fund accounts for special tax lighting districts located within unincorporated Lowndes County. Districts are created through covenant or petition. Property owners pay an annual assessment and the County pays the monthly utility payments.	Accrual
Sanitation	This fund accounted for the County's solid waste management program. During 2013, the County entered into a franchise agreement to collect solid waste. This fund appears for historical purposes only.	Accrual
Internal Service Funds	*Like Enterprise Funds, Internal Service Funds account for "business-like" activities but for internal customers. Following is a description for the County's Internal Service Funds.*	*Accrual*
Equipment Maintenance	This fund accounts for maintenance of all vehicles and equipment. Previously, the Fleet Manager would reimburse the Equipment Maintenance Fund for costs, however, for 2016 those funds were combined.	Accrual
Health Insurance	This fund accounts for the County's self-insured health plan.	Accrual
Fleet Manager	This fund was combined with the Equipment Maintenance Fund and appears for historical purposes only.	Accrual
Workers Compensation	This fund accounts for the County's workers' compensation plan which is administered by ACCG.	Accrual
Technology Fleet Fund	This fund accounts for replacement of technology and management of programs that are used throughout the County government. Users pay a rental fee into the fund.	Accrual

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Functional Units

General Fund	Special Revenue	Capital Projects
Animal Control Board of Assessors Board of Commissioners Board of Elections Board of Equalization Circuit Public Defender Community Corrections Contingency Coroner County Attorney County Clerk County Engineer County Manager Clerk of Court Development Authority District Attorney District Court Administrator Emergency Management Emergency Medical Services Extension Service Facilities Maintenance Family Services Finance General Facilities Human Resources Information Technology Juvenile Court Library Magistrate Court Mental Health Moody Support Group NPDES- Stormwater Parks and Recreation Authority Probate Court Probation Public Health Public Works Sheriff Solicitor General State Court Superior Court Tax Commissioner Traffic Lighting Transfers Out	Commissary: Sheriff – Commissary Drug Seizures: Sheriff – Drug Seizures Law Library: Law Library Accommodation Tax: Tourism Authority Conference Center Transfers Out Intergovernmental Grants Jail Operations: Sheriff – Jail Drug Abuse Treatment: LODAC Emergency Communications: Facilities - 911 911 Operations Radio Communications Public Safety Radio System Transfers Out Victim/Witness: District Attorney Solicitor – Victim/Witness Special Services: Facilities – Fire Contingency SGRC Dues Fire Mosquito Control Airport Authority County Planner Planning Commission/MPO VALOR/GIS Zoning Transfers Out	CDBG CHIP Grant SPLOST V Judicial/Administration & Jail Construction SPLOST VI SPLOST VII Public Roads – LMIG CDBG The Haven Construction CDBG Second Harvest Construction CDBG CAC Construction

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Functional Units

Enterprise Funds	Internal Service
Water & Sewer: Facilities – Water & Sewer SPLOST Projects Water & Sewer Operations Transfers Out	Equipment Maintenance: Shop Maintenance Fueling Center
Landfill: Landfill Transfers Out	Health Insurance
Tax Lighting Districts	Fleet Manager
	Workers Compensation
	Technology Fleet Fund

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Accounting and Auditing Policy

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

The County shall establish and maintain a 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 schedules. 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 an audit or may appoint a county auditor for a period of three to five years. In issuing a request for proposal, the County shall request the proposal for qualifications and the 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 of the audit.

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

(Adopted Nov. 2008, LCBOC)

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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 § 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 services – not carried forward". Special, one-time revenues shall be used to purchase non-recurring items and shall not be used to support 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 internal service funds. Project budgets shall be adopted for capital project funds. Trust and agency funds achieve budgetary control through stipulations in the trust agreements; therefore, budgets are not adopted for these funds.

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

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

Budgets for governmental fund types will be adopted on the basis of Generally Accepted Accounting Principles (GAAP) 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 expenditures to the budget appropriation in the year initially encumbered.

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Budget and Equity Policy

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 they 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 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 public hearing shall be placed as prescribed in Georgia Code § 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.

(Adopted Nov. 2008, LCBOC)

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Capital Improvement Plan Policy

A capital improvement plan (CIP) is a long-range plan of purchasing, constructing and maintaining the County's capital assets. A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a CIP for a five-year period. As resources are available, the most current year of the CIP will be incorporated into the current year's 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 a capital asset. 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 when 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 operations and maintenance cost 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 5% of the annual general fund budget towards the addition and replacement of capital assets.

(Adopted Nov. 2008, LCBOC)

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Investment Policy

Per § 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 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 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.

Type of Investments and Requirement: The County shall be authorized to make investment in the following types of securities pursuant to Georgia Code § 36-83-4:

- Obligations of this or other states;
- Obligations issued by the United States government;
- Obligations fully insured or guaranteed by the United State government or a United States government agency;
- Obligations of any corporation of the United States government;
- Prime bankers acceptances;
- Local government investment pool;

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Investment Policy

- 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 governments 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 operations needs of the County.

Institution and Broker/Dealer Requirements: Investments shall be placed with institutions and broker/dealers on the authorized list maintained by the Finance Director. Institutions and broker/dealers desiring to become an authorized institution shall supply, as appropriate, the following items:

- An audited financial statement;
- Proof of National Association of Securities Dealers certification;
- Proof of State of Georgia registration;
- Completed broker/dealer questionnaire;
- Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

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

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Investment Policy

- US Government Obligations – 100%
- US Government Agency Securities and Securities issue by instrumentalities of Government 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 the 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;
- Percent of total portfolio represented by each type of investment.

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

(Adopted Dec. 2008, LCBOC)

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Debt Management Policy

In order to meet capital improvement projects, 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 this 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 enhancement 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 Comprehensive Annual Financial Report and will meet the standards set by state and national regulatory bodies. The County will systematically plan for capital improvements to coordinate financial plans.

Responsibility: It shall be the responsibility of the Finance Director to develop financing recommendations. These recommendations should be based on time, carrying costs, 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 refinancing 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 the solicitation and selection of Bond Counsel, Underwriters, Financial Advisors, Paying Agents and any other service provider deemed necessary.

Bond Counsel may be used to provide an opinion as to the 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.

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Debt Management Policy

A Financial Advisor may be used to advise on the structuring of obligations and on how the choices will impact the marketability of the 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 prescribed state statutes and to maintain its own 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 improvement. 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 furnishings with useful lives of ten years or less should not exceed 0.125% of taxable assessed value. The obligation should not extend past the useful economic life.

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

Revenue secured debt may be used to fulfil the capital needs of 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 law.

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Debt Management Policy

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 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 ratings, general financial conditions and staff capability to administer. The County shall promote competition in issuing debt and shall design an official bid form that will be a part of each official notice of sale. In determining whether to use a competitive or negotiated sale process, the County shall refer to the Government Finance Officers Association publication on "Selecting and Managing the Method of Sale." Upon approval of the Committee, the County may elect to issue debt through a private placement.

Short-term Debt and Interim Financing: The County may choose to enter into agreement 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 letters of credit or may issue Tax Anticipate 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 tax 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.

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Debt Management Policy

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 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.

(Adopted Nov. 2008, LCBOC)

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Grants Management Policy & Procedures

Purpose: Lowndes County recognizes that grant funding provides significant resources to enhance the County's ability to provide services and activities not otherwise available. The County will seek grant funding for activities that are determined to further core County functions or that provide for activities which are in the best interest of our citizens. The County will examine the benefits of grant funding prior to making application or decline funding determined not to meet the above criteria.

The purpose of this policy is to provide guidelines and procedures related to the requirements for application and contracts and to ensure the appropriate departments and offices are accountable for proper grant documentation, administration and activities.

Applicability: This policy shall apply to all offices and departments and to all officials and their employees.

Definitions:
"Accruals" shall mean pending revenue for work completed or sales made in any one year, whether billed or unbilled, that is not received in until a subsequent year.

"County Official" shall refer to any elected official and/or any appointed department head.

"Indirect Costs" shall mean those costs associated with the administrative and general functions of County government that support direct services of a grant or other fund. Indirect costs may include such things as the cost of facilities, utilities, insurance, accounting and payroll, information technology, infrastructure, etc.

"State and Federal Grants" shall refer to grants with revenues received directly or indirectly from the state or federal government.

Authorities: All grant contracts shall be approved in accordance with the County's policies and procedures related to contracts.

Grant applications may be completed, signed and submitted by county officials following approval by the Board of Commissioners or the County Manager.

Grant Application: Completion of grant applications is the responsibility of the county official requesting the grant. Applications shall include all indirect costs when permitted.

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Grants Management Policy & Procedures

After submission and approval by the Board of Commissioners, applications may be signed by the requesting county official. Applications requiring the signature of the County's executive authority may be signed by the Chairman of the Board of Commissioners or by the County Manager.

Grant Contract/Requirement for Approval: Prior to acceptance of any funding or expenditures of any funds, a written contract shall be required. Approval of grant contracts shall be in accordance with the policies and procedures of Lowndes County related to contracts.

Grant Administration: County officials requesting grants are responsible for compliance with all aspects of grants including monitoring to ensure that grant activities are property accomplished, grant accounting and tracking and ensuring that requests for reimbursements are accurate and submitted in a timely manner. All grant schedules must be adhered to.

Maintenance of Files and Public Disclosure: The original grant contract and any approved amendments shall be retained in the office of the County Clerk.

An official grant file shall be maintained by the requesting department or office and duplicates of all documents shall be forwarded to the Finance Department. The file shall contain a copy of the signed contract and all documents related to the grant including but not limited to the application, amendments, activity reports, reimbursement requests, fiscal reports and any other correspondence. Destruction of grant files shall be in accordance with approved retention schedules. Public disclosure requests shall be referred to the County Clerk for coordination and release.

Grant Revenues: Revenue accounts shall be created and managed by the Finance Department. All grant revenues shall be deposited to revenue accounts specific to the grant and appropriate grant year. In addition, any accruals shall be account for appropriately. The Finance Department shall create and maintain grant revenue account numbers that ensure proper identification of grants by year and provide for proper tracking. County officials are responsible for proper budgeting of funds that occur over multiple fiscal years.

All grant revenues are required to be deposited into the County's Intergovernmental Grants Fund unless they are accounted for elsewhere in a separate fund, for example a capital project fund for a Community Development Block Grant. Corresponding expenditures will appear in the same fund and shall be assigned specific account number to ensure proper accounting and tracking.

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Grants Management Policy & Procedures

Requesting county officials are responsible for ensuring that proper account numbers are used for all grant transactions.

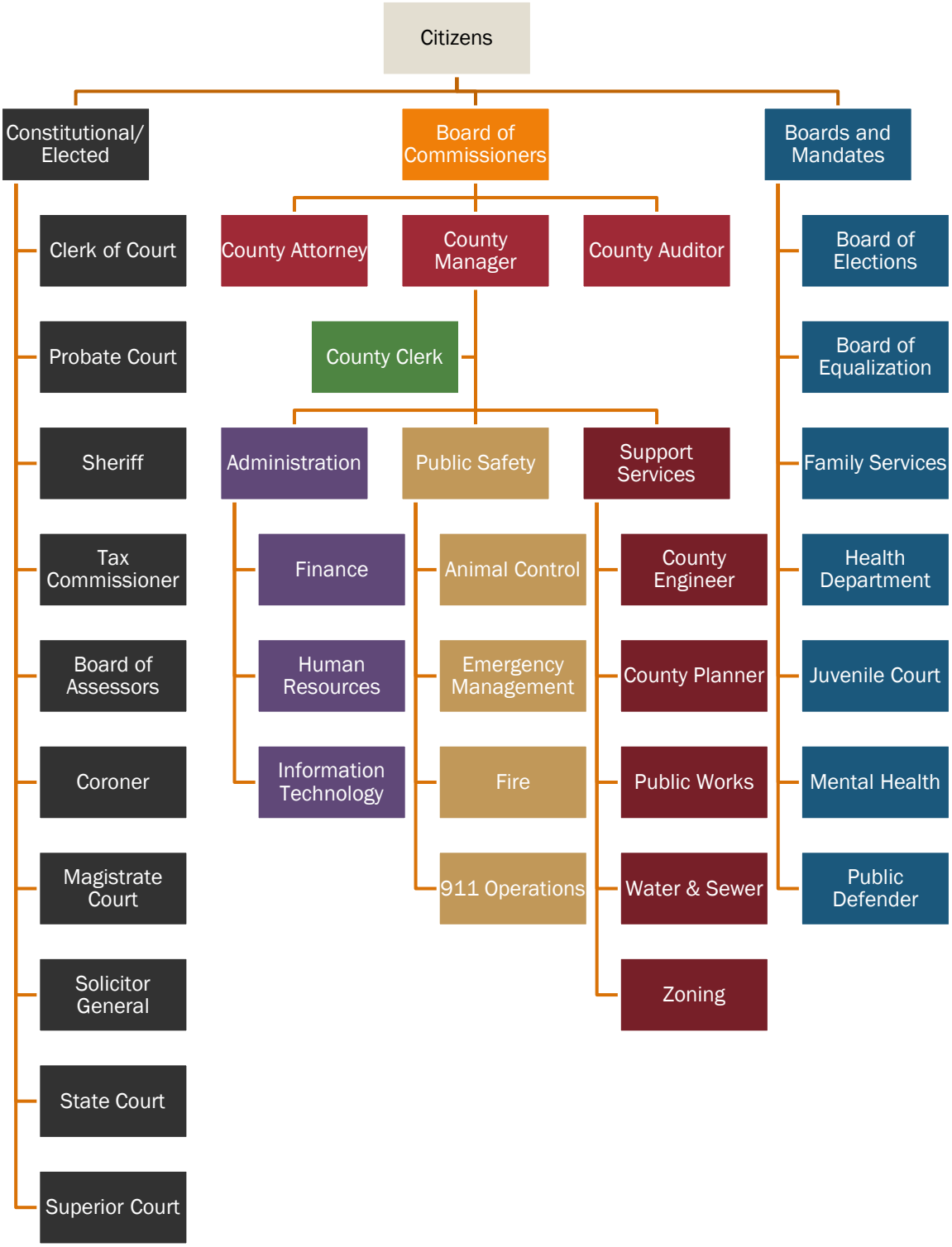
Grant Signature Authorization Form: Some grant applications may require the completion and submission of signature authorization forms. In order to obtain signature, the requesting county official shall deliver marked pages to the office of the County Clerk. Signature on authorization forms may be obtained without a public meeting.

Indirect Costs: All grant applications and contracts shall include indirect costs to the maximum allowed in accordance with both the County's cost allocation plan and the specific grant rules.

Funding Shortfalls**:** When there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or a lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.
Grant Funding of Personnel**:** Any additions to personnel or increases in salary provided under any grant shall be effective and authorized by the Board of Commissioners only for the life of the grant and shall be eliminated upon expiration of funding unless otherwise approved.
(Adopted Jul. 2016, LCBOC)

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Organizational Structure



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Personnel Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
911 Operations (1)	38	36	38	38	38	43	41	7.89%
ADR	2	2	2	2	2	2	2	0.00%
Animal Control	11	12	14	14	14	14	14	0.00%
Board of Assessors	24	24	25	24	24	25	24	0.00%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	13	10	10	10	10	10	10	0.00%
Clerk of Court (2)	19	22	22	22	22	24	23	4.55%
Community Corrections (3)	1	1	1	1	2	2	2	100.00%
Coroner	2	2	2	2	2	2	2	0.00%
County Clerk	3	5	4	3	3	3	3	0.00%
County Engineer (4)	7	6	6	6	6	7	7	16.67%
County Manager	3	2	2	2	2	2	2	0.00%
County Planner (4)	2	2	2	2	2	2	2	0.00%
Emergency Management	1	1	1	1	1	1	1	0.00%
Finance	6	7	8	8	8	8	8	0.00%
Fire	20	20	20	20	20	26	20	0.00%
Human Resources	4	4	4	4	4	4	4	0.00%
Information Technology (5)	7	7	7	7	7	10	8	14.29%
Juvenile Court	2	2	2	2	2	2	2	0.00%
Magistrate Court	11	11	11	11	11	11	11	0.00%
Probate Court (6)	6	6	6	6	7	8	6	0.00%
Public Works (7)	90	89	90	89	89	89	88	(1.12)%
Sheriff (8)	243	240	240	240	242	247	244	1.67%
Solicitor General (9)	8	9	9	9	10	12	10	11.11%
State Court (10)	4	4	5	5	6	8	7	40.00%
Superior Court (11)	15	15	17	17	14	14	14	(17.65)%
Tax Commissioner	21	21	21	21	21	22	21	0.00%
Water & Sewer (12)	19	19	19	19	20	21	21	10.53%
Zoning	3	3	3	3	3	3	3	0.00%
Total Positions	591	588	595	594	598	628	606	2.02%

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Personnel Summary

(1) 911 Operations – One Telecommunications Specialist and two Telecommunications Operators are added effective January 1, 2017.

(2) Clerk of Court – One Court Clerk is added effective January 1, 2017.

(3) Community Corrections – During the budget adoption for fiscal year 2016, a request was approved to add a Part Time Community Corrections Deputy Director effective January 1, 2016. Because it was added during the adoption, the position was not reflected in the approved positions report.

(4) County Engineer & County Planner – One Engineering Technician is added effective January 1, 2017. This position will be shared by these two departments.

(5) Information Technology Services – One Junior Database Administrator is added effective January 1, 2017.

(6) Probate Court – During fiscal year 2016, a request was made to add an Associate Probate Court Judge to facilitate the retirement of the current Judge. This position will remain in effect until December 31, 2016.

(7) Public Works – The Road Superintendent position has been vacant for some time. Public Works requested that the position be eliminated and two other positions be upgraded to take over the duties of that position.

(8) Sheriff – Two positions were added during fiscal year 2016 for the H.E.A.T. Grant. Two Deputy Sheriff – Courts positions are added effective January 1, 2017.

(9) Solicitor General – One position was added during fiscal year 2016 for the additional funds from the VOCA grant.

(10) State Court – One Court Reporter/Administrative Clerk was added during fiscal year 2016 but was never filled and therefore eliminated. A Judicial Administrative Specialist and a Release Services Coordinator are added effective January 1, 2017.

(11) Superior Court – Following the agreement with the circuit on paying court reporters, there was an elimination of three positions from payroll.

(12) A Customer Service Representative was added during the year to facilitate future retirements. An Assistant Utilities Director is added effective January 1, 2017.

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Financial Summary

	Governmental Activities			Business-Type Activities	
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service
Revenue:					
Taxes	47,210,000	4,215,000	21,000,000	-	-
Licenses & Permits	5,000	125,000	-	-	-
Intergovernmental	265,038	1,536,429	-	-	-
Charges for Service	3,660,750	2,155,000	-	5,118,000	6,194,155
Fines & Forfeitures	1,815,000	1,698,750	-	-	-
Investment Income	10,000	-	750	-	-
Miscellaneous	26,000	502,000	-	580,000	3,303,692
	52,991,788	10,232,179	21,000,750	5,698,000	9,497,847
Expenditure/Expense:					
General Government	12,967,294	694,565	-	-	6,520,496
Judicial	6,843,106	512,320	-	-	-
Public Safety	19,728,989	7,938,338	-	-	-
Public Works	4,970,582	115,640	23,500,000	5,164,207	2,915,314
Health & Welfare	754,535	170,000	-	-	-
Culture & Recreation	4,725,000	-	-	-	-
Housing & Development	3,000,000	1,365,185	-	-	-
	52,989,506	10,796,048	23,500,000	5,167,207	9,435,810
Excess of Revenues Over Expenditures/ Expenses	2,282	(563,869)	(2,499,250)	533,793	62,037
Non-Operating:					
Water & Sewer	-	-	-	(160,900)	-
Landfill	-	-	-	450,000	-
Equipment Maintenance	-	-	-	-	(300)
Fleet Manager	-	-	-	-	-
Operating Transfers:					
Transfers In	1,085,000	1,267,282	-	-	-
Transfers Out	(1,087,282)	(665,000)	-	(600,000)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	38,413	(2,499,250)	(310,900)	61,737

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Financial Summary

	FY 2017 Budget	FY 2016 Budget	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual
Revenue:					
Taxes	72,425,000	69,845,500	70,546,603	66,367,426	66,035,682
Licenses & Permits	130,000	115,000	116,054	115,807	99,340
Intergovernmental	1,801,467	1,577,583	2,988,193	2,757,802	3,781,219
Charges for Service	17,127,905	17,010,683	17,204,809	18,019,889	16,752,369
Fines & Forfeitures	3,513,750	3,095,750	2,804,180	3,057,472	3,226,521
Investment Income	10,750	32,500	32,572	48,210	30,735
Miscellaneous	4,411,692	3,673,545	4,942,508	3,838,244	4,028,106
	99,420,564	95,350,561	98,634,919	94,204,849	93,953,972
Expenditure/Expense:					
General Government	20,182,355	18,550,122	17,544,539	18,032,308	16,149,304
Judicial	7,355,426	6,261,016	6,346,942	6,064,533	5,665,707
Public Safety	27,667,327	26,617,792	26,915,840	26,756,428	26,658,972
Public Works	36,665,743	36,954,399	31,732,819	36,690,384	34,786,351
Health & Welfare	924,535	878,140	923,236	899,506	859,923
Culture & Recreation	4,725,000	4,702,500	4,829,388	4,681,078	4,580,105
Housing & Development	4,365,185	4,255,684	4,083,398	4,047,134	3,980,242
	101,885,571	98,219,653	92,376,162	97,171,370	91,732,435
Excess of Revenues Over Expenditures/ Expenses	(2,465,007)	(2,868,992)	6,258,757	(2,966,521)	2,221,537
Non-Operating:					
Water & Sewer	(160,900)	(152,900)	(214,287)	(241,263)	(469,313)
Landfill	450,000	370,000	449,426	361,086	435,721
Equipment Maintenance	(300)	-	-	-	-
Fleet Manager	-	-	(1,842)	(2,740)	(3,405)
Operating Transfers:					
Transfers In	2,358,282	2,119,501	2,331,554	1,968,506	2,142,550
Transfers Out	(2,358,282)	(2,119,501)	(2,331,554)	(1,968,506)	(2,142,550)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(2,176,207)	(2,651,892)	6,492,054	(2,849,438)	2,184,540

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Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Fund:				
Taxes	41,055,684	41,888,302	45,474,756	44,870,500
Licenses & Permits	1,776	4,229	1,771	5,000
Intergovernmental	258,284	466,359	364,879	277,038
Charges for Service	3,747,909	3,582,276	3,708,588	3,706,000
Fines & Forfeitures	1,793,077	1,757,452	1,650,856	1,485,000
Investment Income	8,126	16,522	21,576	20,000
Miscellaneous	78,530	81,747	115,781	10,000
Transfers In	714,000	889,000	916,000	1,085,000
Total General Fund	47,657,385	48,685,886	52,254,206	51,458,538
Commissary Fund:				
Charges for Service	296,506	214,161	330,712	325,000
Fines & Forfeitures	1,405	2,423	532	-
Miscellaneous	374,138	495,079	442,774	375,000
Total Commissary	672,049	711,664	774,018	700,000
Drug Seizure Fund:				
Fines & Forfeitures	669,269	586,902	465,146	1,000,000
Investment Income	2,149	1,694	3,099	-
Total Drug Seizures	671,418	588,596	468,245	1,000,000
Law Library Fund:				
Charges for Service	43,635	44,544	31,788	100,000
Investment Income	4,018	13,040	1,648	-
Total Law Library	47,653	57,584	33,436	100,000
Accommodation Tax Fund:				
Taxes	272,613	281,051	312,292	385,000
Transfers In	125,000	168,237	101,745	128,460
Total Accommodation Tax	397,613	449,288	414,037	513,460
Intergovernmental Grant Fund:				
Intergovernmental	1,542,752	624,093	807,987	550,000
Total Intergovernmental Grants	1,542,752	624,093	807,987	550,000
Jail Operations Fund:				
Fines & Forfeitures	460,585	424,355	397,365	370,500
Total Jail Operations	460,585	424,355	397,365	370,500

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Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
General Fund:				
Taxes	33,855,953	44,609,000	47,210,000	5.21%
Licenses & Permits	12,344	5.,000	5,000	0.00%
Intergovernmental	277,362	273,038	265,038	(4.33)%
Charges for Service	3,281,793	3,880,750	3,660,750	(1.22)%
Fines & Forfeitures	1,304,713	1,665,000	1,815,000	22.22%
Investment Income	6,705	10,000	10,000	(50.00)%
Miscellaneous	218,177	15,000	26,000	160.00%
Transfers In	813,750	1,085,000	1,085,000	0.00%
Total General Fund	39,720,797	51,542,788	54,076,788	5.09%
Commissary Fund:				
Charges for Service	223,977	280,000	280,000	(13.85)%
Fines & Forfeitures	1,396	-	-	0.00%
Miscellaneous	502,501	450,000	475,000	26.67%
Total Commissary	727,874	730,000	755,000	7.86%
Drug Seizure Fund:				
Fines & Forfeitures	-	1,000,000	1,000,000	0.00%
Investment Income	-	-	-	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Charges for Service	-	100,000	100,000	0.00%
Investment Income	-	-	-	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Taxes	242,238	300,000	400,000	3.90%
Transfers In	96,345	128,460	-	(100.00)%
Total Accommodation Tax	338,583	428,460	400,000	3.90%
Intergovernmental Grant Fund:				
Intergovernmental	747,444	550,000	752,802	36.87%
Total Intergovernmental Grants	747,444	550,000	752,802	36.87%
Jail Operations Fund:				
Fines & Forfeitures	311,019	370,500	415,500	12.15%
Total Jail Operations	311,019	370,500	415,500	12.15%

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Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Drug Abuse Treatment Fund:				
Intergovernmental	-	49,897	41,273	41,250
Fines & Forfeitures	173,485	168,455	173,357	135,000
Total Drug Abuse Treatment	173,485	218,352	214,631	176,250
Emergency Communications:				
Intergovernmental	580,976	583,083	594,617	625,795
Charges for Service	1,614,949	1,776,871	1,716,454	1,730,000
Miscellaneous	27,833	26,189	24,367	26,600
Transfers In	879,027	829,879	845,041	906,041
Total Emergency Comm.	3,102,786	3,216,023	3,180,479	3,288,436
Victim/Witness Fund:				
Intergovernmental	116,640	102,317	103,475	83,500
Fines & Forfeitures	128,699	117,887	116,925	105,250
Total Victim/Witness	245,339	220,203	220,400	188,750
Special Services Fund:				
Taxes	3,347,460	3,514,154	3,654,553	3,590,000
Licenses & Permits	97,565	111,578	114,284	110,000
Charges for Service	26,360	40,615	48,108	40,000
Investment Income	49	34	-	-
Miscellaneous	-	4,267	-	-
Transfers In	-	-	-	-
Total Special Services	3,471,434	3,670,648	3,816,945	3,740,000
SPLOST IV Fund:				
Investment Income	-	-	-	-
Total SPLOST IV	-	-	-	-
SPLOST V Fund:				
Investment Income	3,281	3,522	1,594	2,500
Total SPLOST V	3,281	3,522	1,594	2,500
Capital Projects Fund:				
Intergovernmental	40,582	-	-	-
Investment Income	675	-	-	-
Total Capital Projects	41,257	-	-	-
SPLOST VI Fund:				
Taxes	21,359,925	10,451,573	-	-
Investment Income	12,406	13,089	2,310	10,000
Total SPLOST VI	21,372,332	10,464,662	2,310	10,000

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Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Drug Abuse Treatment Fund:				
Intergovernmental	30,072	21,250	39,000	(5.45)%
Fines & Forfeitures	106,668	130,000	155,000	14.81%
Total Drug Abuse Treatment	136,740	151,250	194,000	10.07%
Emergency Communications:				
Intergovernmental	469,346	700,036	659,627	5.41%
Charges for Service	1,381,615	1,705,000	1,730,000	0.00%
Miscellaneous	24,757	26,600	27,000	1.50%
Transfers In	673,306	1,414,013	1,087,282	20.00%
Total Emergency Comm.	2,549,024	3,845,649	3,503,909	6.55%
Victim/Witness Fund:				
Intergovernmental	72,484	76,000	85,000	1.80%
Fines & Forfeitures	89,335	110,250	128,250	21.85%
Total Victim/Witness	161,820	186,250	213,250	12.98%
Special Services Fund:				
Taxes	3,429,506	3,700,000	3,815,000	6.27%
Licenses & Permits	131,926	120,000	125,000	13.64%
Charges for Service	39,114	40,000	45,000	12.50%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Transfers In	-	-	180,000	100.00%
Total Special Services	3,600,545	3,860,000	4,165,000	11.36%
SPLOST IV Fund:				
Investment Income	-	-	-	0.00%
Total SPLOST IV	-	-	-	0.00%
SPLOST V Fund:				
Investment Income	13	2,500	-	(100.00)%
Total SPLOST V	13	2,500	-	(100.00)%
Capital Projects Fund:				
Intergovernmental	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Total Capital Projects	-	-	-	0.00%
SPLOST VI Fund:				
Taxes	-	-	-	0.00%
Investment Income	852	10,000	750	(92.50)%
Total SPLOST VI	852	10,000	750	(92.50)%

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Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
SPLOST VII Fund:				
Taxes	-	10,232,346	21,105,002	21,000,000
Investment Income	-	288	2,345	-
Miscellaneous	-	-	910	-
Total SPLOST VII	-	10,232,634	21,108,257	21,000,000
Public Roads – LMIG Fund:				
Intergovernmental	746,985	932,053	803,489	-
Total Public Roads – LMIG	746,985	932,053	803,489	-
CDBG The Haven Fund:				
Intergovernmental	495,000	-	-	-
Total CDBG The Haven	495,000	-	-	-
CDBG Second Harvest Fund:				
Intergovernmental	-	-	272,472	-
Total CDBG Second Harvest	-	-	272,472	-
CDBG CAC Fund:				
Intergovernmental	-	-	-	-
Total CDBG CAC	-	-	-	-
Water & Sewer Fund:				
Charges for Service	4,433,311	4,740,100	4,787,662	4,720,000
Miscellaneous	505,406	633,160	926,614	510,000
Transfers In	-	81,390	468.768	-
Non-operating	9,793	170	12	10,000
Total Water & Sewer	4,948,509	5,454,820	6,183,056	5,240,000
Landfill Fund:				
Miscellaneous	-	-	-	-
Non-operating	435,721	361,086	449,426	370,000
Total Landfill	435,721	361,086	449,426	370,000
Tax Lighting District Fund:				
Charges for Service	243,043	253,546	265,807	265,000
Total Tax Lighting Districts	243,043	253,546	265,807	265,000
Sanitation Fund:				
Charges for Service	299,467	-	-	-
Transfers In	424,523	-	-	-
Total Sanitation	723,990	-	-	-

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Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
SPLOST VII Fund:				
Taxes	17,240,980	21,000,000	21,000,000	0.00%
Investment Income	2,990	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total SPLOST VII	17,243,970	21,000,000	21,000,000	0.00%
Public Roads – LMIG Fund:				
Intergovernmental	801,156	-	-	0.00%
Total Public Roads – LMIG	801,156	-	-	0.00%
CDBG The Haven Fund:				
Intergovernmental	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Intergovernmental	206,123	-	-	0.00%
Total CDBG Second Harvest	206,123	-	-	0.00%
CDBG CAC Fund:				
Intergovernmental	-	-	-	0.00%
Total CDBG CAC	-	-	-	0.00%
Water & Sewer Fund:				
Charges for Service	4,390,932	4,825,000	4,835,000	2.44%
Miscellaneous	529,172	575,000	580,000	13.73%
Transfers In	3,782,564	-	-	0.00%
Non-operating	2,563	-	-	(100.00)%
Total Water & Sewer	8,705,231	5,400,000	5,415,000	3.34%
Landfill Fund:				
Miscellaneous	11,857	-	-	0.00%
Non-operating	303,420	400,000	450,000	21.62%
Total Landfill	315,276	400,000	450,000	21.62%
Tax Lighting District Fund:				
Charges for Service	282,032	268,000	283,000	6.79%
Total Tax Lighting Districts	282,032	268,000	283,000	6.79%
Sanitation Fund:				
Charges for Service	-	-	-	0.00%
Transfers In	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%

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Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Equipment Maintenance Fund:				
Charges for Service	486,947	515,616	503,591	197,500
Miscellaneous	-	-	-	2,751,945
Total Equipment Maintenance	486,947	515,616	503,591	2,949,445
Health Insurance Fund:				
Charges for Service	5,261,449	6,369,788	5,182,780	5,348,816
Investment Income	30	21	-	-
Total Health Insurance	5,261,479	6,369,809	5,182,780	5,348,816
Fleet Manager Fund:				
Miscellaneous	3,042,200	2,597,800	3,432,062	-
Total Fleet Manager	3,042,200	2,597,800	3,432,062	-
Workers Compensation Fund:				
Charges for Service	298,794	482,370	629,319	578,367
Total Workers Compensation	298,794	482,370	629,319	578,367
Technology Fleet Fund:				
Miscellaneous	-	-	-	-
Total Technology Fleet	-	-	-	-
All Funds:				
Taxes	66,035,682	66,367,426	70,546,603	69,845,500
Licenses & Permits	99,340	115,807	116,054	115,000
Intergovernmental	3,781,219	2,757,802	2,988,193	1,577,583
Charges for Service	16,752,369	18,018,889	17,204,809	17,010,683
Fines & Forfeitures	3,226,521	3,057,472	2,804,180	3,095,750
Investment Income	30,735	48,210	32,572	32,500
Miscellaneous	4,028,106	3,838,244	4,942,508	3,673,545
Transfers In	2,142,550	1,968,506	2,331,554	2,119,501
Non-operating	445,514	361,256	449,437	380,000
Total All Funds	96,542,036	96,534,611	101,415,911	97,850,062

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Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Equipment Maintenance Fund:				
Charges for Service	85,093	152,500	122,500	(37.97)%
Miscellaneous	2,082,308	2,751,945	2,839,692	3.19%
Total Equipment Maintenance	2,167,401	2,904,445	2,962,192	0.43%
Health Insurance Fund:				
Charges for Service	4,170,758	5,348,816	5,493,288	2.70%
Investment Income	-	-	-	0.00%
Total Health Insurance	4,170,758	5,348,816	5,493,288	2.70%
Fleet Manager Fund:				
Miscellaneous	-	-	-	0.00%
Total Fleet Manager	-	-	-	0.00%
Workers Compensation Fund:				
Charges for Service	157,476	578,367	578,367	0.00%
Total Workers Compensation	157,476	578,367	578,367	0.00%
Technology Fleet Fund:				
Miscellaneous	-	-	464,000	100.00%
Total Technology Fleet	-	-	464,000	100.00%
All Funds:				
Taxes	54,768,676	69,609,000	72,425,000	3.69%
Licenses & Permits	144,270	125,000	130,000	13.04%
Intergovernmental	2,553,987	1,620,324	1,801,467	14.19%
Charges for Service	14,012,789	17,178,433	17,127,905	0.69%
Fines & Forfeitures	1,813,131	3,275,750	3,513,750	13.50%
Investment Income	10,560	22,500	10,750	(66.92)%
Miscellaneous	3,368,771	3,818,545	4,411,692	20.09%
Transfers In	5,365,964	2,627,473	2,352,282	10.98%
Non-operating	305,983	400,000	450,000	18.42%
Total All Funds	82,344,132	98,677,025	102,222,846	4.47%

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Revenue Charts

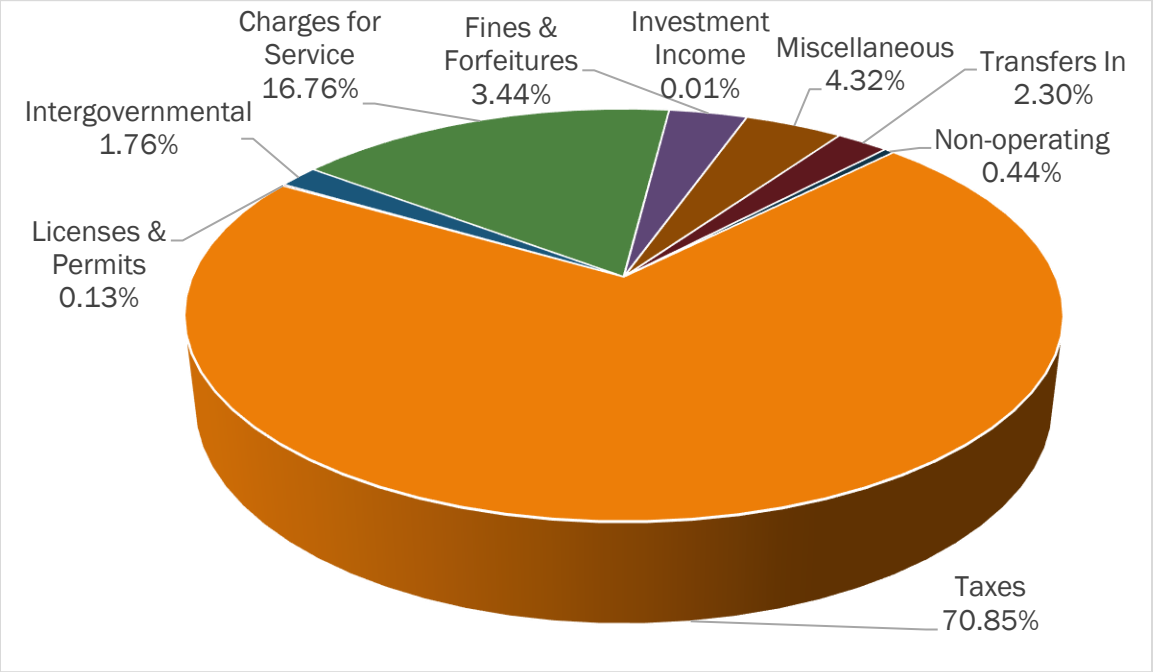


FIGURE 7 - ALL FUNDS REVENUES BY TYPE

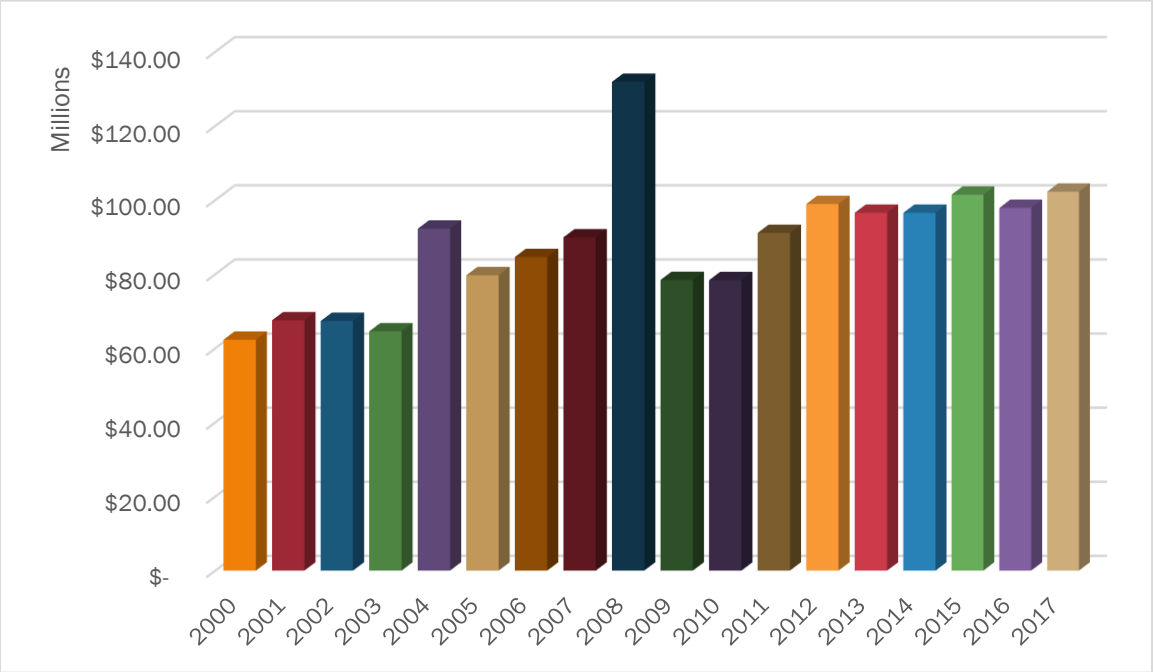


FIGURE 8 - ALL FUNDS REVENUE HISTORY

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Revenue Sources and Assumptions

Taxes:

Property Tax: In prior years, the Budget Committee used a growth factor of 3.0% to 3.5% for property taxes. Since 2011, the growth factor used has been 0.0%. 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 a period of 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, or "birthday" tax, on vehicles was replaced with a Title Ad Valorem Tax (TAVT). There is a long transition period for all older vehicles to come off the traditional ad valorem system and move to the TAVT system. According to the State, the transition should be revenue neutral but the full effects have yet to be seen. During fiscal year 2016, the Board of Assessors contracted for a partial re-evaluation of the digest; however, there were significant delays and issues which resulted in the tax bills going out late. Additionally, because of the high number of appeals and adjustments, the final impact on the digest in still being determined.

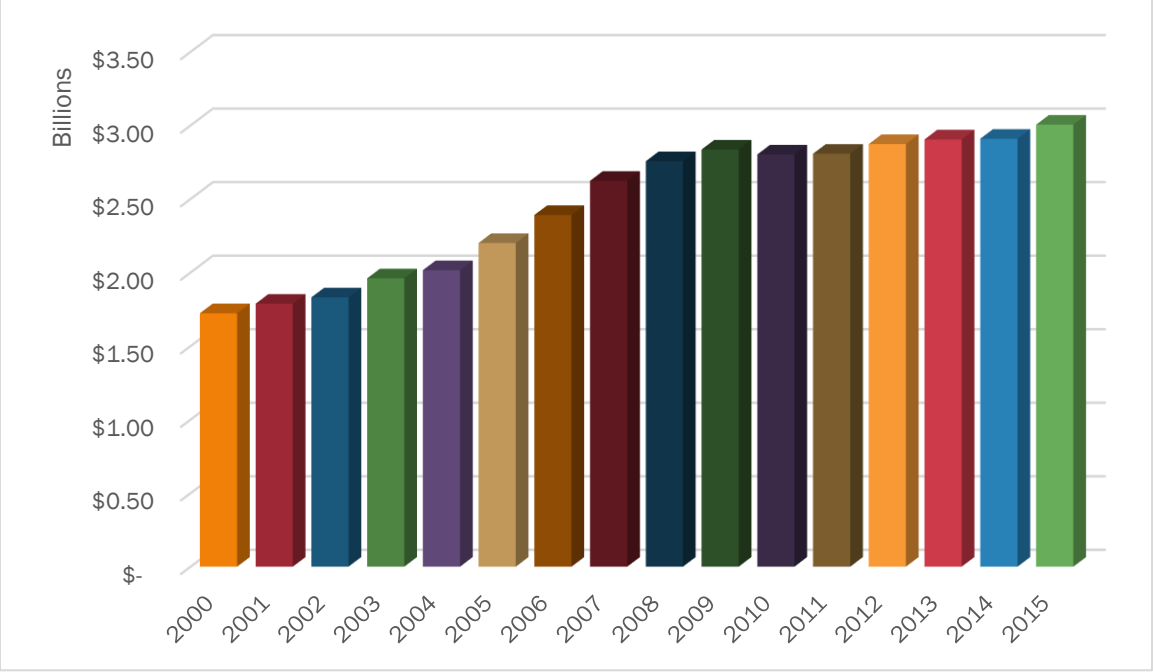


FIGURE 9 - COUNTY WIDE DIGEST HISTORY

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Revenue Sources and Assumptions

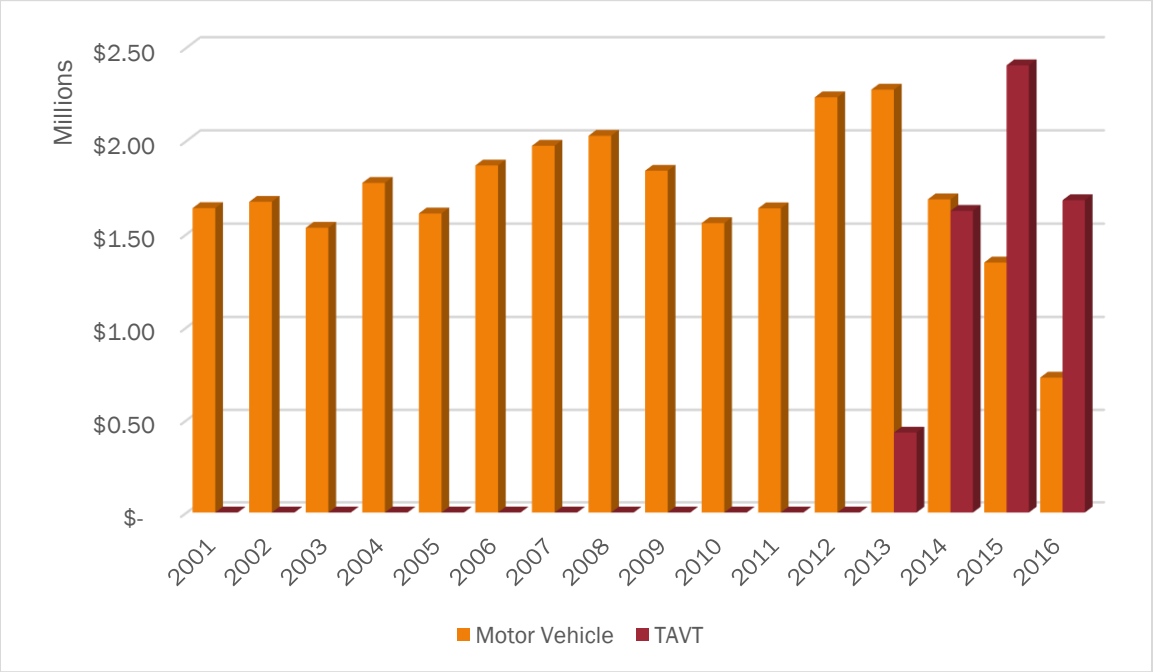


FIGURE 10 - MOTOR VEHICLE AND TITLE AD VALOREM TAX HISTORY

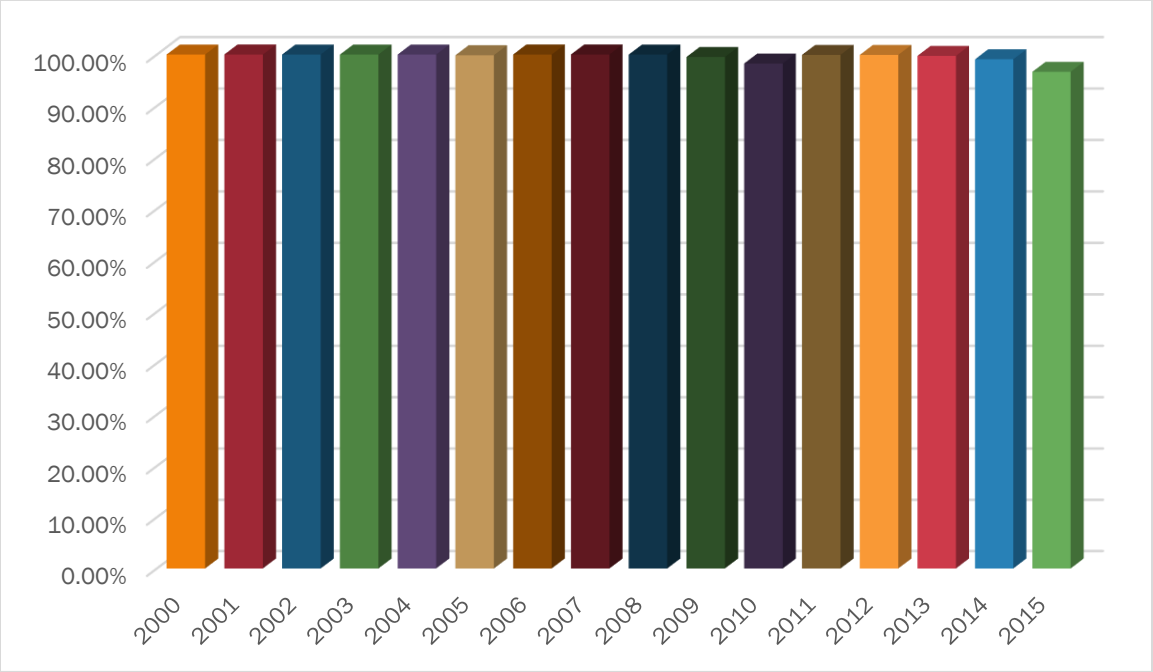


FIGURE 11 - PROPERTY TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

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

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%	100.00%
2008	$2,756,750,409	$22,967,377	97.81%	99.98%
2009	$2,835,842,042	$20,151,846	96.80%	99.52%
2010	$2,802,662,984	$20,692,666	96.37%	98.25%
2011	$2,807,442,450	$20,450,742	96.11%	99.92%
2012	$2,873,318,758	$20,483,589	96.15%	99.92%
2013	$2,904,673,876	$20,961,479	96.39%	99.74%
2014	$2,909,255,977	$21,165,873	96.69%	99.07%
2015	$3,005,218,486	$24,098,793	96.63%	96.63%

Local Option Sales Tax: This 1% tax on retail sales, which is restricted for 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 census, the local governmental must negotiate the allocation of the tax. The General Assembly has made several changes to the law over time, resulting in a challenge of the constitutionality of the act. As a result, the current allocations remain 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 several years. The new TAVT began impacting collections in 2014.

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Revenue Sources and Assumptions

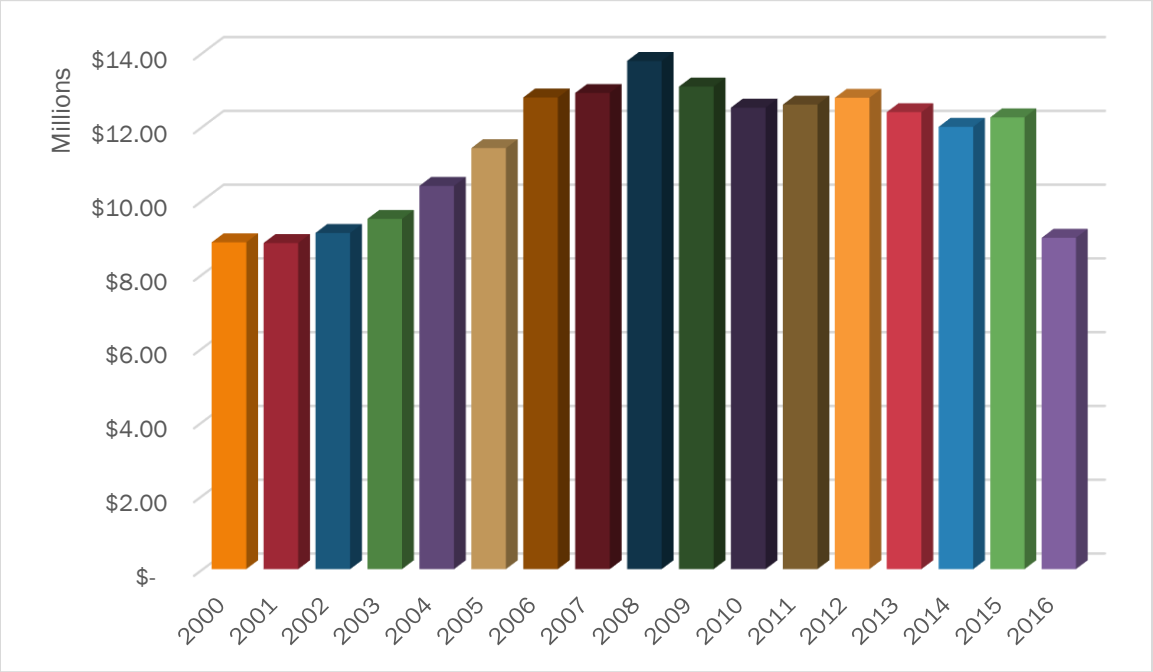


FIGURE 12 - LOCAL OPTION SALES TAX HISTORY

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


State of Georgia


Property Tax Relief (LOST)


Capital Improvements (SPLOST)


Capital Improvements in School Systems (EdSPLOST)

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Revenue Sources and Assumptions

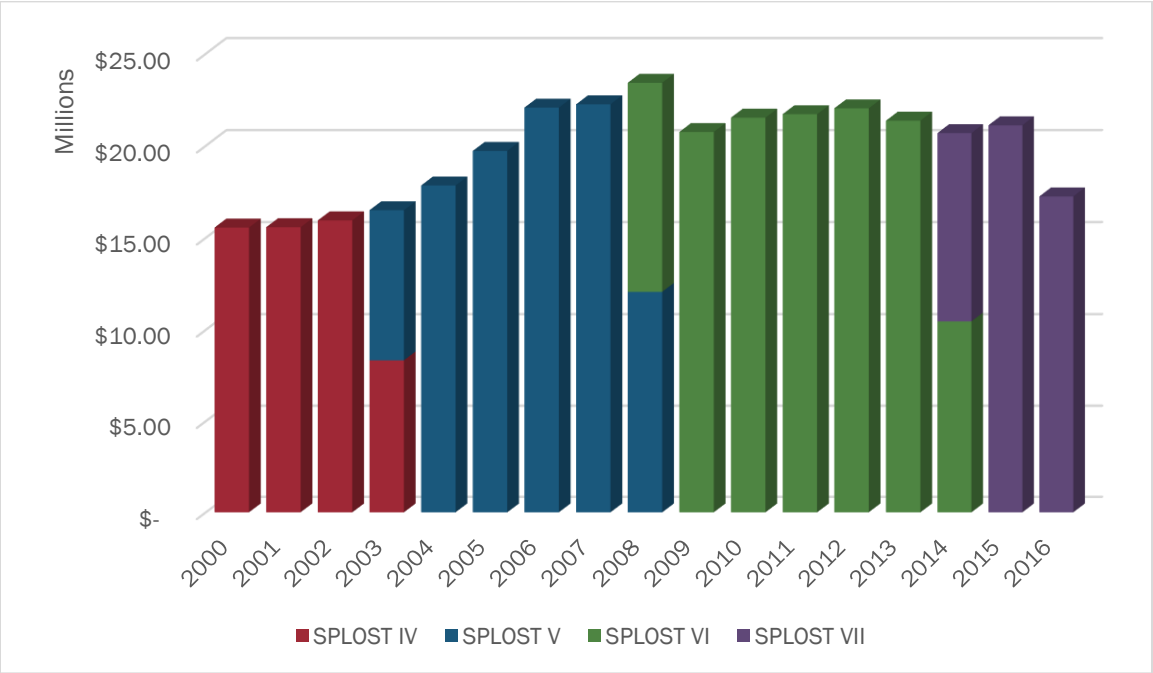


FIGURE 13 - SPECIAL PURPOSE LOCAL OPTION SALES TAX HISTORY

Alcoholic Beverage Excise Tax: This tax is on the sale of alcoholic beverages in unincorporated Lowndes County. While the tax is generally steady, there has been a slight decline in recent years. Budgets are based on historical trends. Prior to 2009, this tax was accounted for in the General Fund.

Occupation Tax: This tax, commonly referred to 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. While there are fluctuations from year to year, the revenues from this line are traditionally steady. This line is budgeted based on historical trends.

Franchise Tax: This tax is imposed on cable providers operating in unincorporated Lowndes County under a franchise agreement. Revenues are budgeted using historical data and any changes in providers or the franchise agreement. Lowndes County has historically had two cable providers; however, one has changed ownership many times in recent years and has indicated that they will no longer be serving the area.

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Revenue Sources and Assumptions

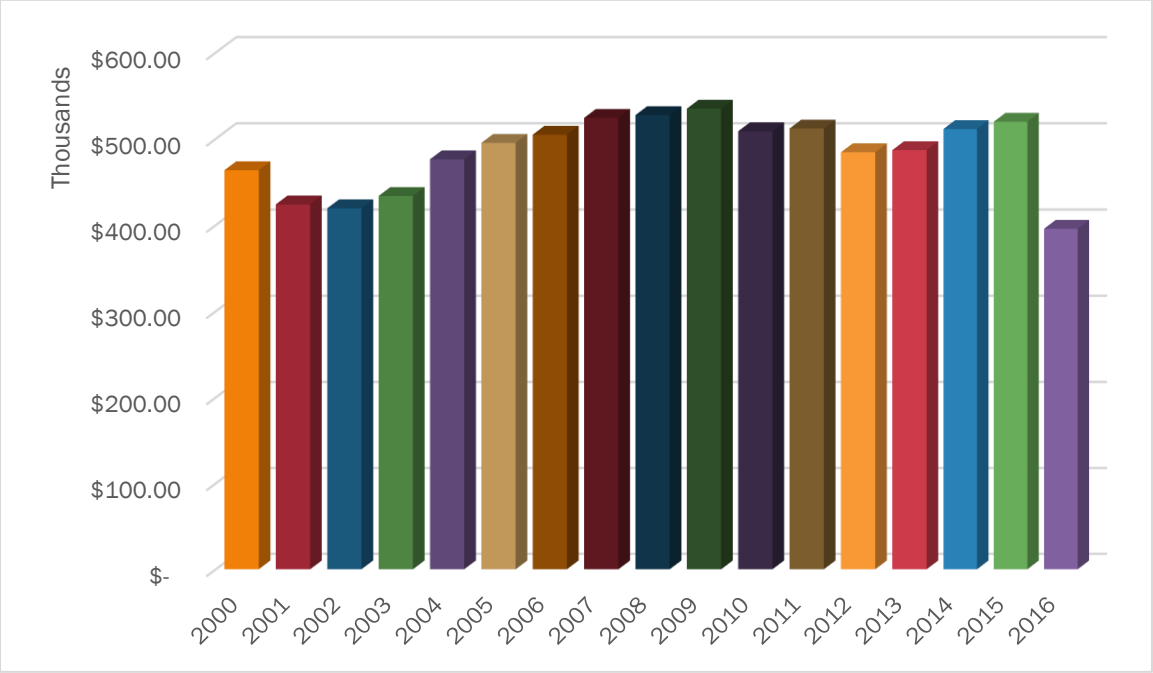


FIGURE 14 - ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

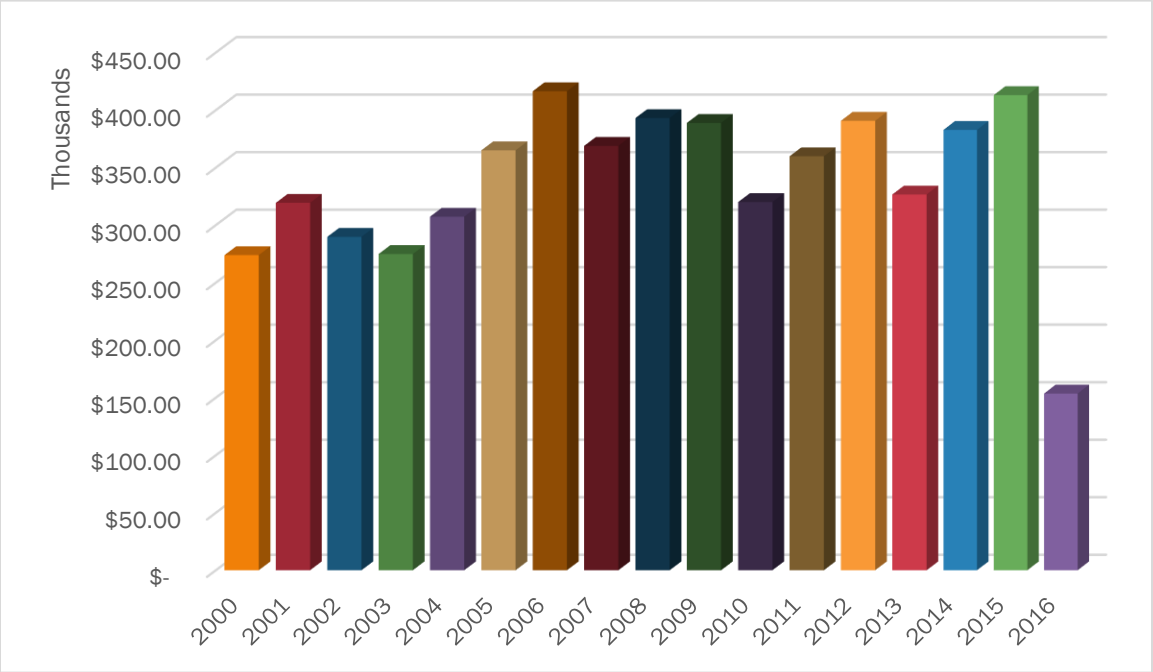


FIGURE 15 - OCCUPATION TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

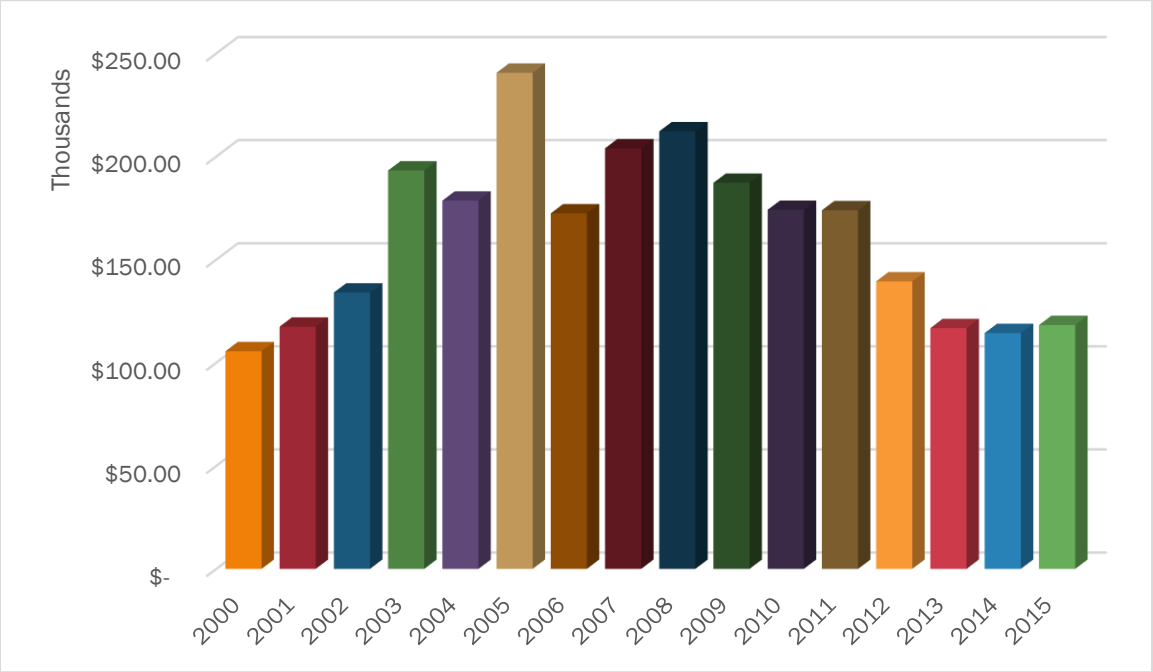


FIGURE 16 - FRANCHISE TAX COLLECTION HISTORY

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. As the community has grown, so has the tax. It has consistently been in the $2.25 - $2.4 million range.

Accommodation Excise Tax: This tax, also known as the Hotel/Motel or Bed Tax, is a tax on the provision of lodgings and accommodations. By statute 40% of the tax collections must be used for the promotion of tourism. Lowndes County previously collected 100% of the tax; however, in 2008 the City of Valdosta began collecting for hotels inside the city limits. The City of Hahira began collecting for hotels inside their city limits in 2009. During 2015, the General Assembly passed a local act allowing Lowndes County to increase the hotel/motel tax rate from 5% to 7%. In June, 2016, the Board of Commissioners adopted a new ordinance, Under the new rate, the Conference Center and Tourism Authority will receive 57.14% for the promotion of tourism and 14.29% for tourism product development as required by the statute. The remaining portion, which is unrestricted, will be transferred to the County's Special Services Fund which account for unincorporated revenues and services.

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Revenue Sources and Assumptions

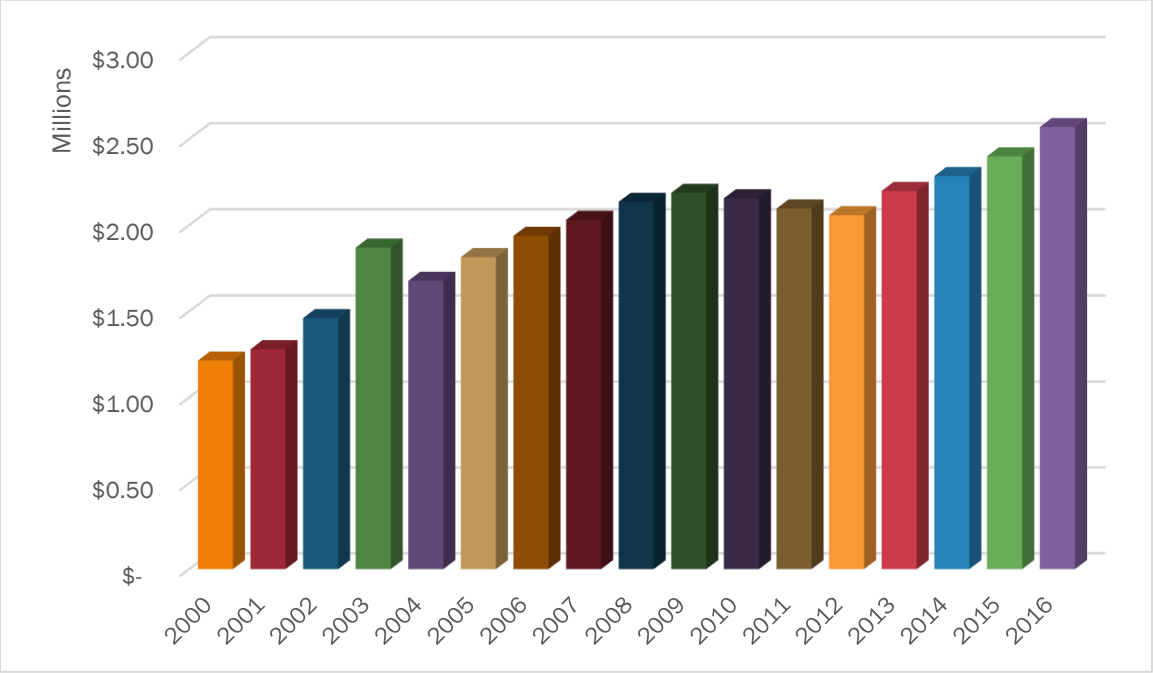


FIGURE 17 - INSURANCE PREMIUM TAX COLLECTION HISTORY

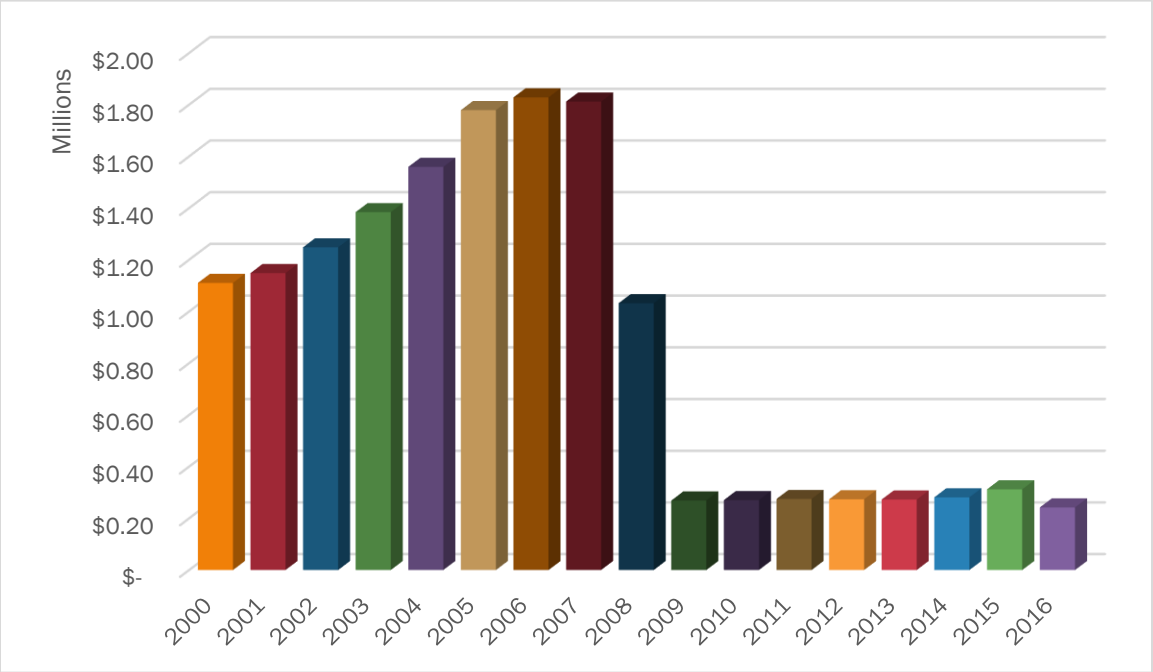


FIGURE 18 - ACCOMMODATION EXCISE TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

Licenses & Permits:

Alcoholic Beverage: Lowndes County requires that businesses engaging in the sale of alcoholic beverages in unincorporated to purchase a license to do so annually. The budget for this items is based on current active licenses and the fee structure in effect. Overall, there has been very little variance in collections for the past several years.

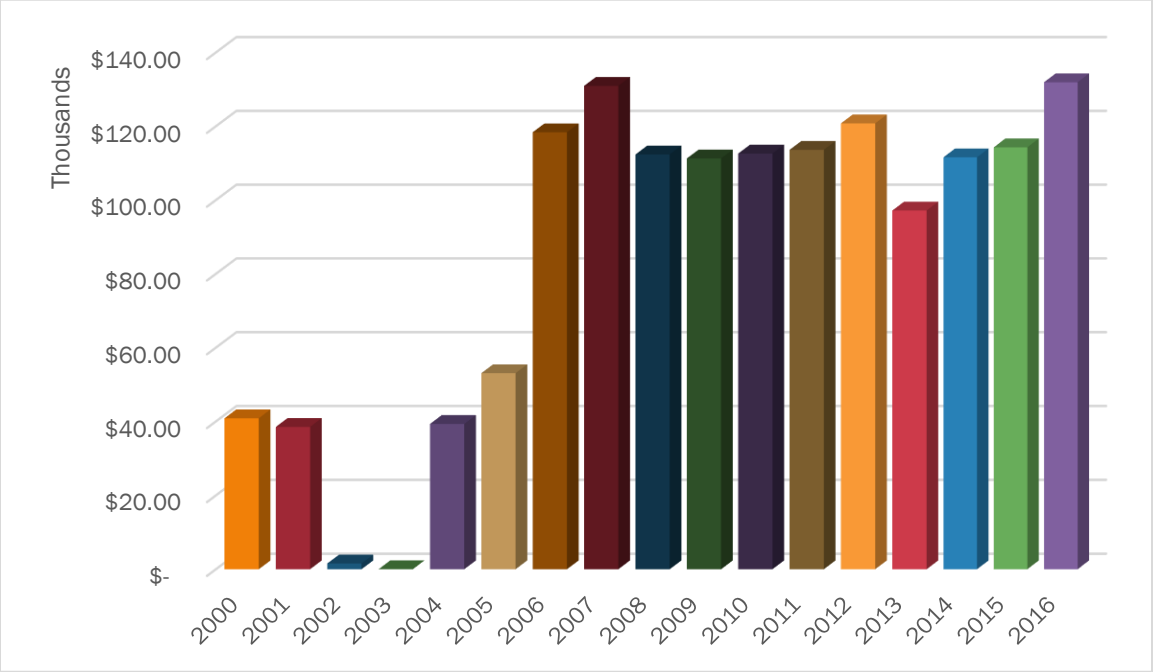


FIGURE 19 - ALCOHOLIC BEVERAGE LICENSE COLLECTION HISTORY (NOTE: DURING 2002 AND 2003, THESE FEES WERE INCLUDED WITH OCCUPATION TAXES)

Intergovernmental:

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

Public Safety Radio System: The Public Safety Radio System is the County's 800 MHz radio communications system for public safety and other support services, other municipalities and agencies related to public safety. Users of the system pay a share of the recurring costs of the system based on the number and types of units they utilize. The budget for each line is based on the pro rata share of the budgeted expenditures.

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Revenue Sources and Assumptions

Victim/Witness: The Victim/Witness fund 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 the Victim/Witness fines. In recent years, fine monies have shown a decline, even those from other municipalities.

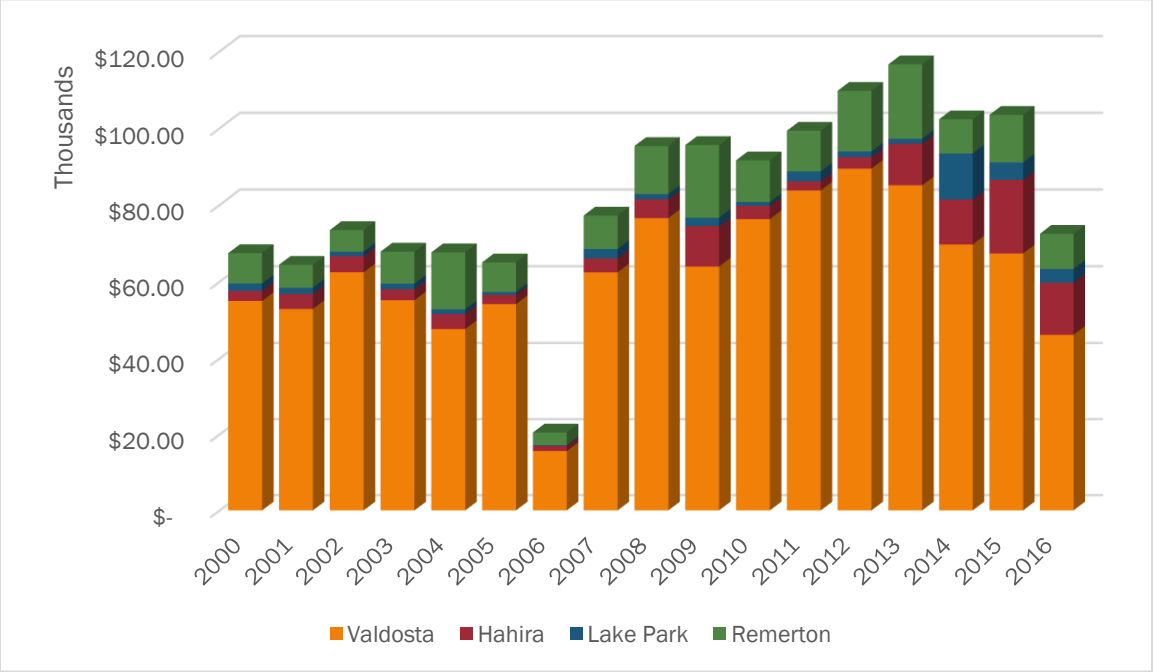


FIGURE 20 - VICTIM/WITNESS COLLECTIONS HISTORY

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. Budgets are based on historical collections using population estimates and current rates. In recent years, collections are down due to cities turning over their prisoner faster.

Board of Elections: The Board of Elections primarily collects fees for reimbursements of election costs from municipalities and school systems and from qualifying fees. This varies annually based on the types of elections scheduled. During the current budget, in addition to presidential primaries, there is also a municipal election scheduled.

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Revenue Sources and Assumptions

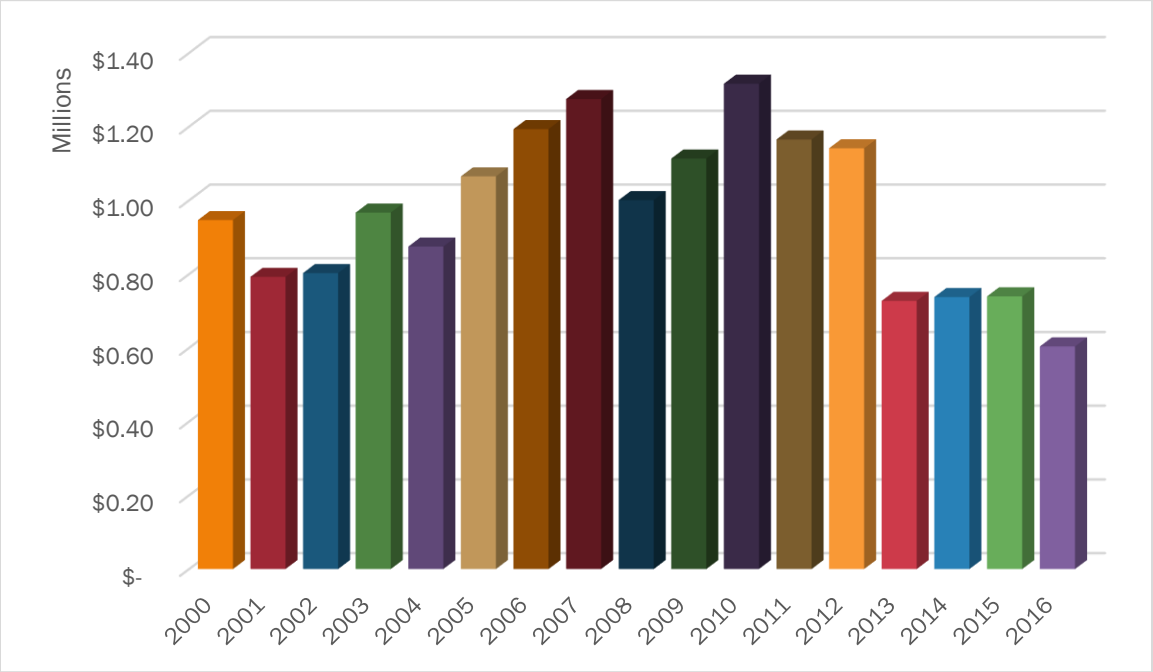


FIGURE 21 - PRISONER HOUSING COLLECTION HISTORY

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 budgeted 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 accounts as most courts do. In 2014, the Probate Court elected to create their own accounts and making monthly remittances to the County. As with fine monies, these filing fees also are showing a decline in recent years.

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, populations and changes in rates are all considered. Rates for adoptions are adjusted periodically to cover the costs associated with exams and other treatments. After the most recent rate adjustment, the number of adoptions appears to have slowed down somewhat, keeping revenues very close to or just below prior year totals.

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Revenue Sources and Assumptions

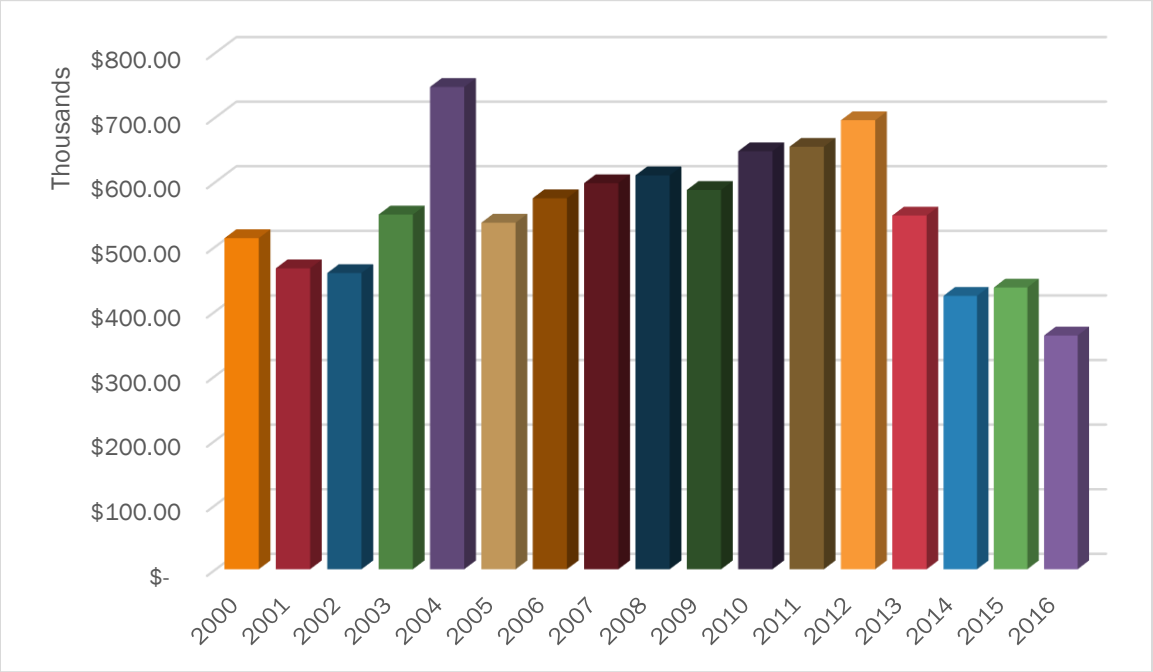


FIGURE 22 - CLERK OF COURT COLLECTION HISTORY

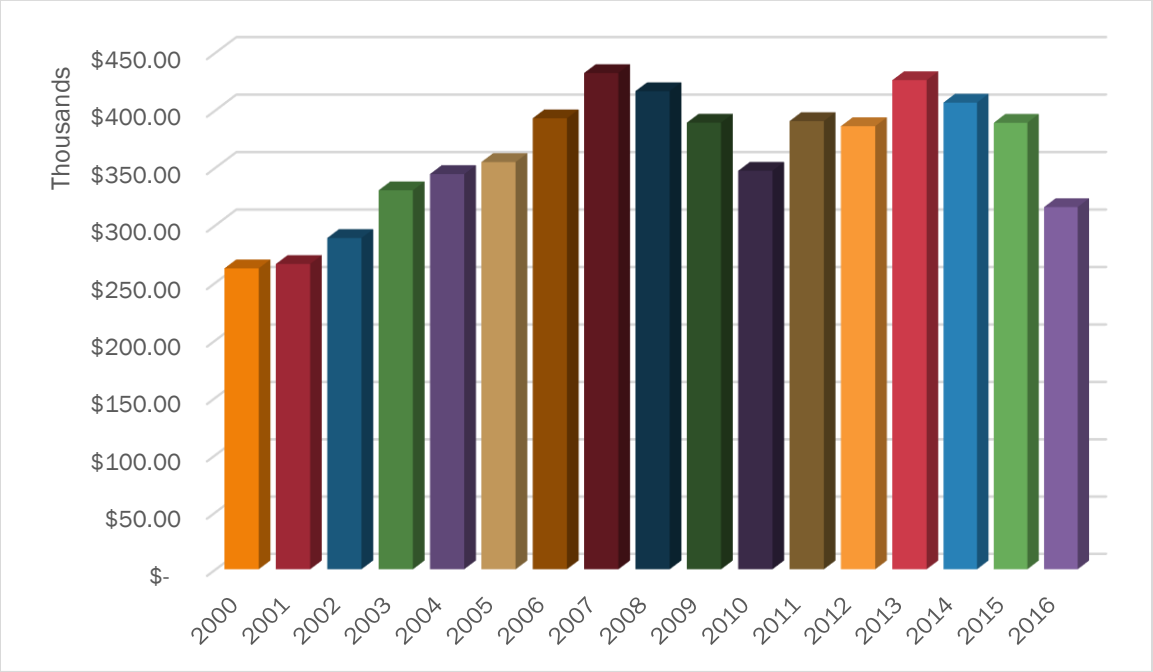


FIGURE 23 - MAGISTRATE COURT COLLECTION HISTORY

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Revenue Sources and Assumptions

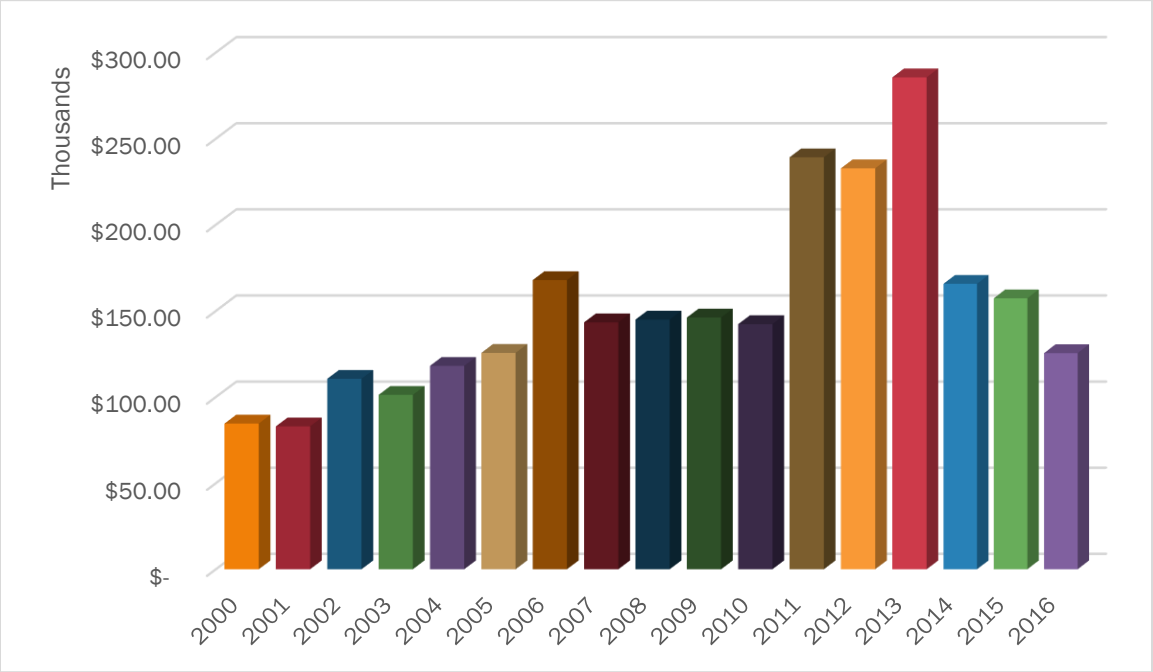


FIGURE 24 - PROBATE COURT COLLECTION HISTORY

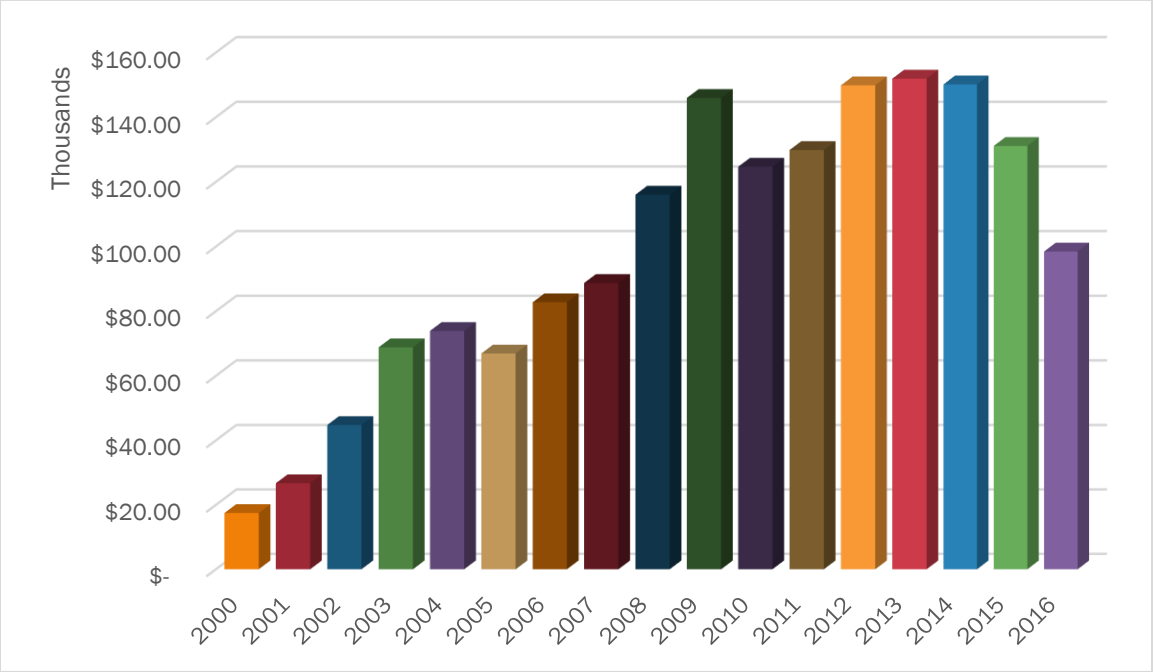


FIGURE 25 - ANIMAL SHELTER FEE COLLECTION HISTORY

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Revenue Sources and Assumptions

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.

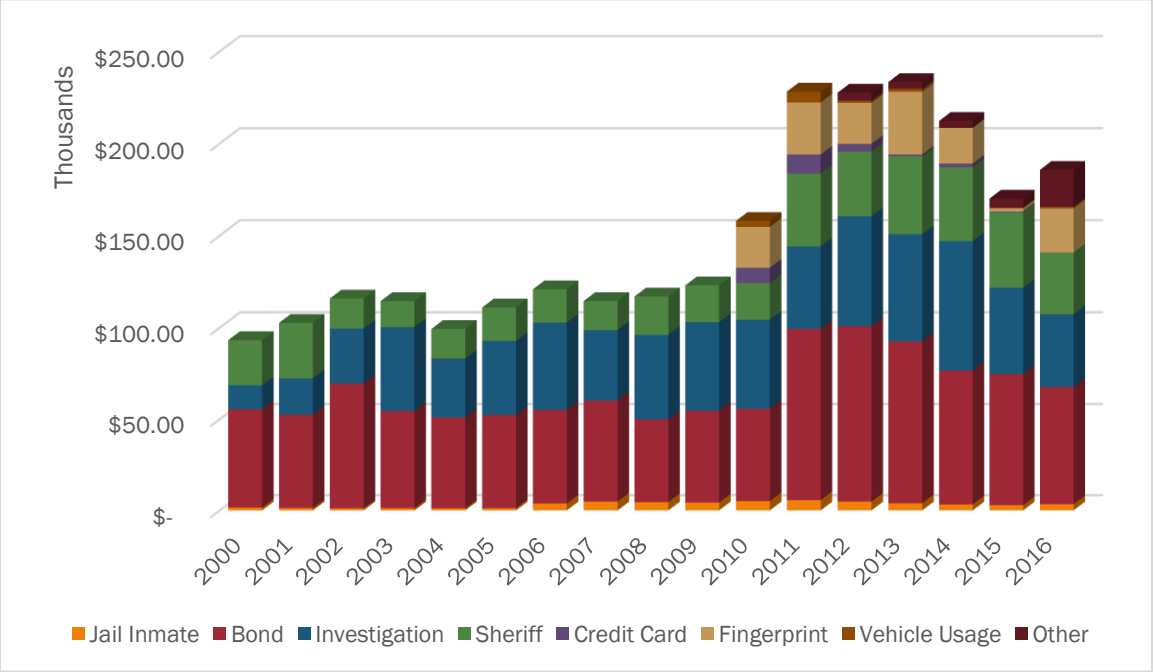


FIGURE 26 - SHERIFF'S FEES COLLECTION HISTORY

Culvert Fees: Lowndes County Public Works installs culverts for citizens in the unincorporated area of the County at cost. Fees were adjusted a few years ago to bring them more in line with actual cost.

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

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Revenue Sources and Assumptions

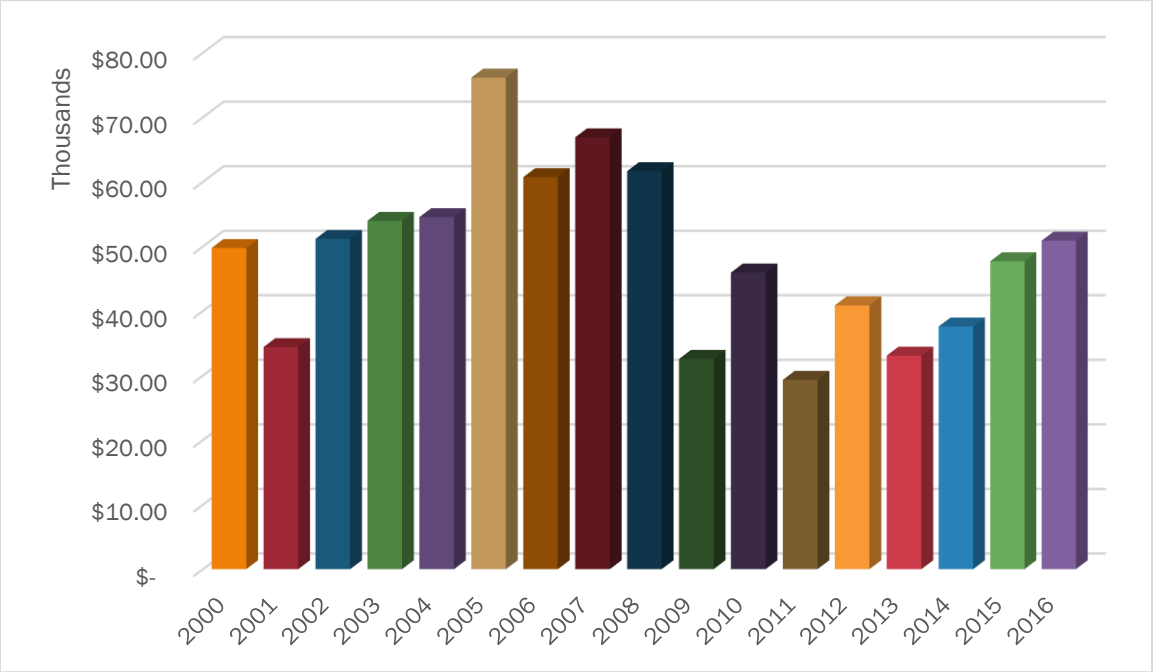


FIGURE 27 - CULVERT FEE COLLECTION HISTORY

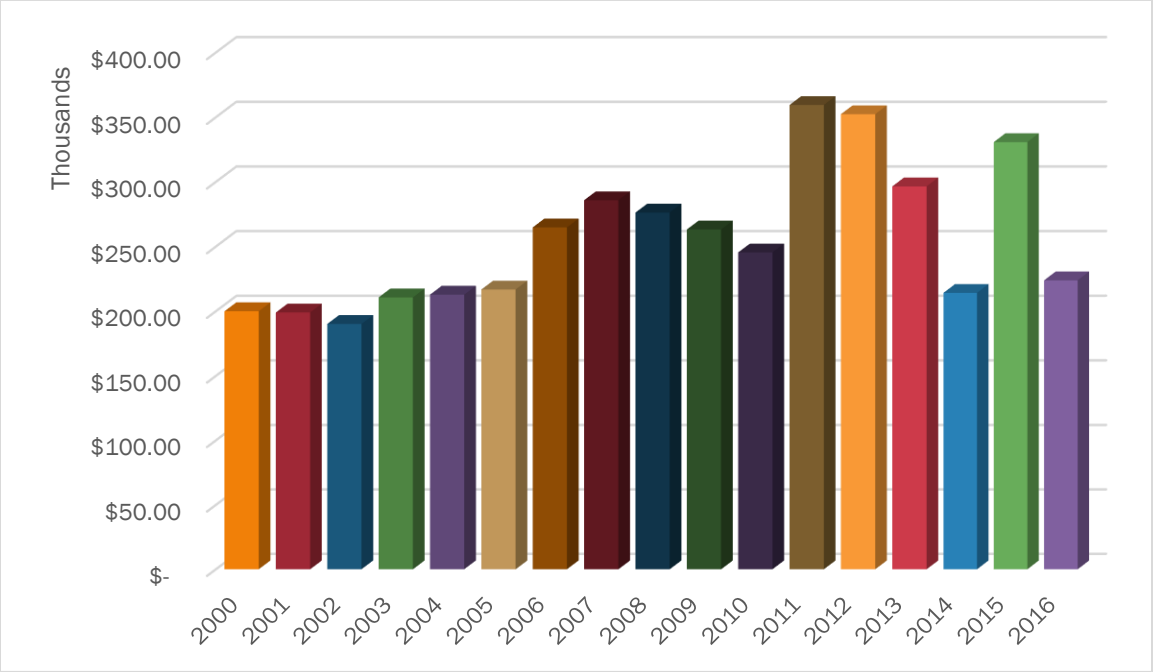


FIGURE 28 - COMMISSARY FEES COLLECTION HISTORY

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Revenue Sources and Assumptions

911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services 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 that has been a slight decline in landlines due in part to a trend of eliminating home telephone services in favor of cellular and use of voice over IP systems.

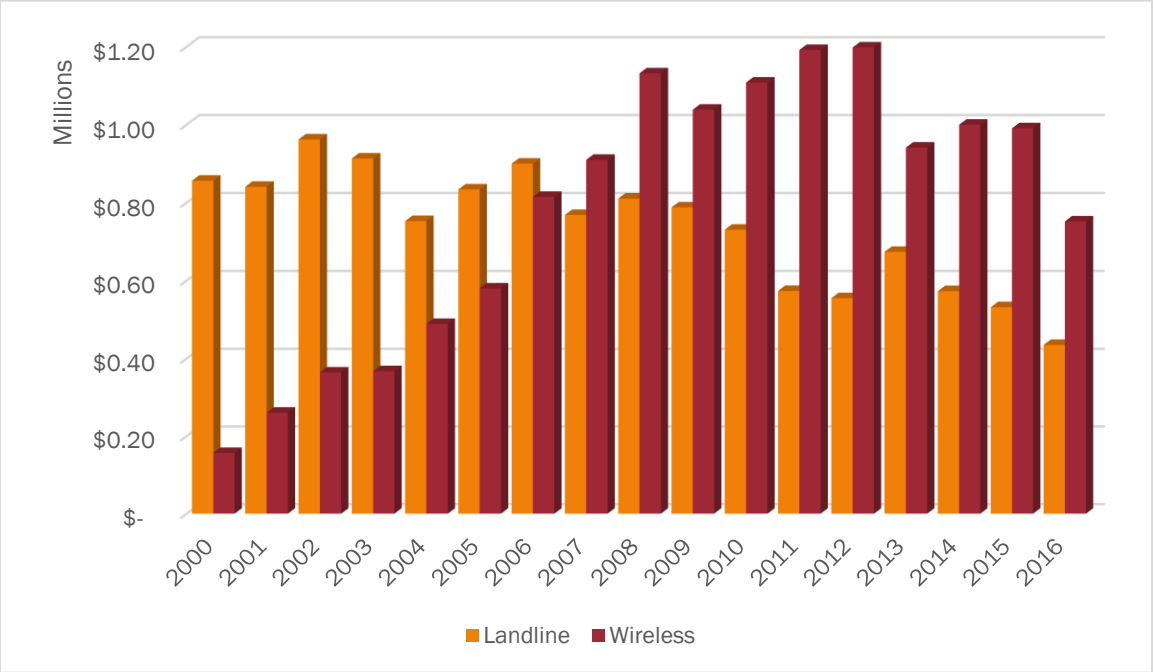


FIGURE 29 - 911 TELEPHONE SURCHARGE COLLECTION HISTORY

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. They 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 with the City of Valdosta and was accounted for in an enterprise fund with the City.

Water and Sewer Usage Fees: Water and sewer customers are charged a monthly rate 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 base determine the annual budget. With the increasing customer base, the County has seen a steady rise in fee revenues in recent years.

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Revenue Sources and Assumptions

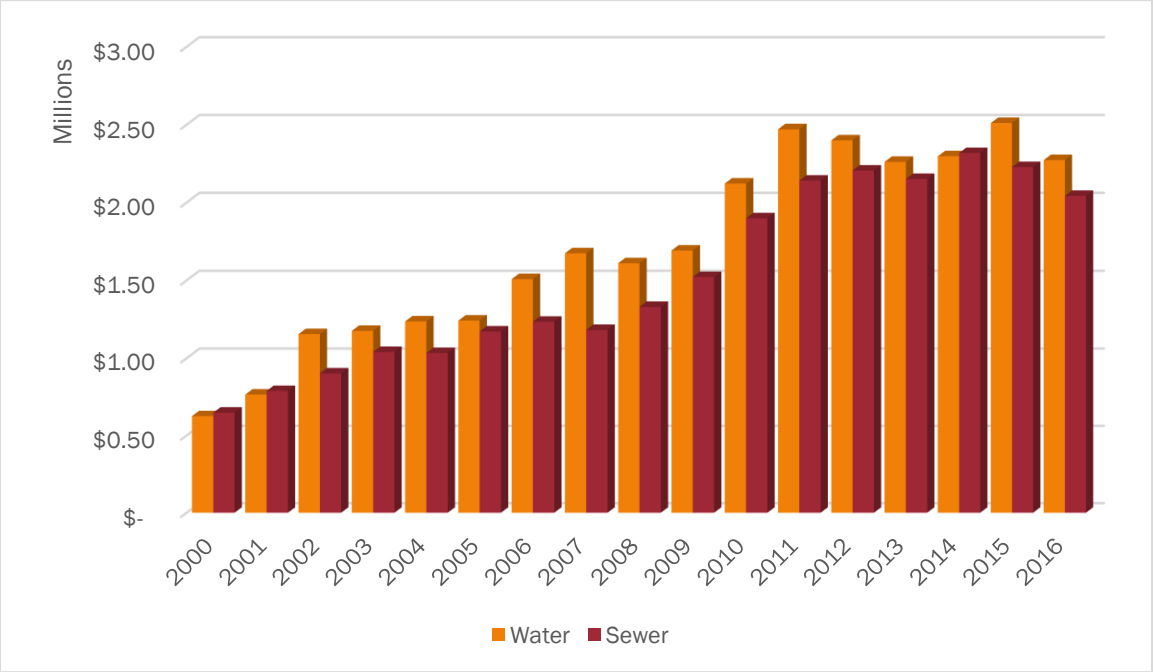


FIGURE 30 - WATER AND SEWER USAGE FEE COLLECTION HISTORY

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 charged based on historical cost is assessed to cover the operations of the shop. This line represents the revenues received from other agencies for maintaining their vehicles or providing them with fuel. There is a small overhead charge included.

Rent: Lowndes County collects rental revenues from a number of properties. The Human Resource Building, Old Administration Building, Leila Ellis and the Farm Services Building are all rented based on square footage utilizes and based on costs. Facilities such as the 4H Camp and Civic Center are rented for events. New facilities were added this year that will add to the revenue. Departments also pay a rental cost to the Equipment Fund for vehicles and equipment which is based on the historical cost of maintaining that vehicle or piece of equipment over its history.

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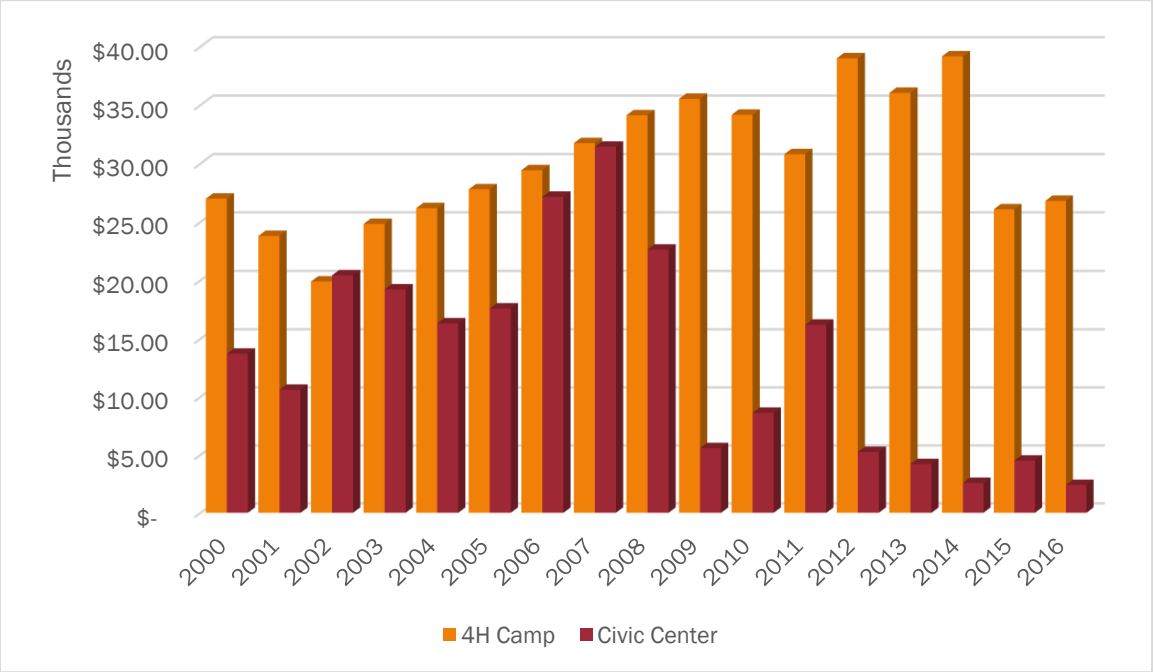


FIGURE 31 - RENTAL FEE COLLECTION HISTORY FOR RECREATIONAL FACILITIES

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. The school system is responsible for paying 75% of the salaries and benefits of each officer.

Fines & Forfeitures:

Fines & 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 for 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.

Surplus Sales: From time to time, Lowndes County may have assets to declare surplus and dispose of. Budgeting for this item depends on the current fleet and its condition and planned replacements. The County utilizes an online auction site for most items. With the reduction in capital purchases in the last several years this line had declined but is showing signs of growth recently.

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Revenue Sources and Assumptions

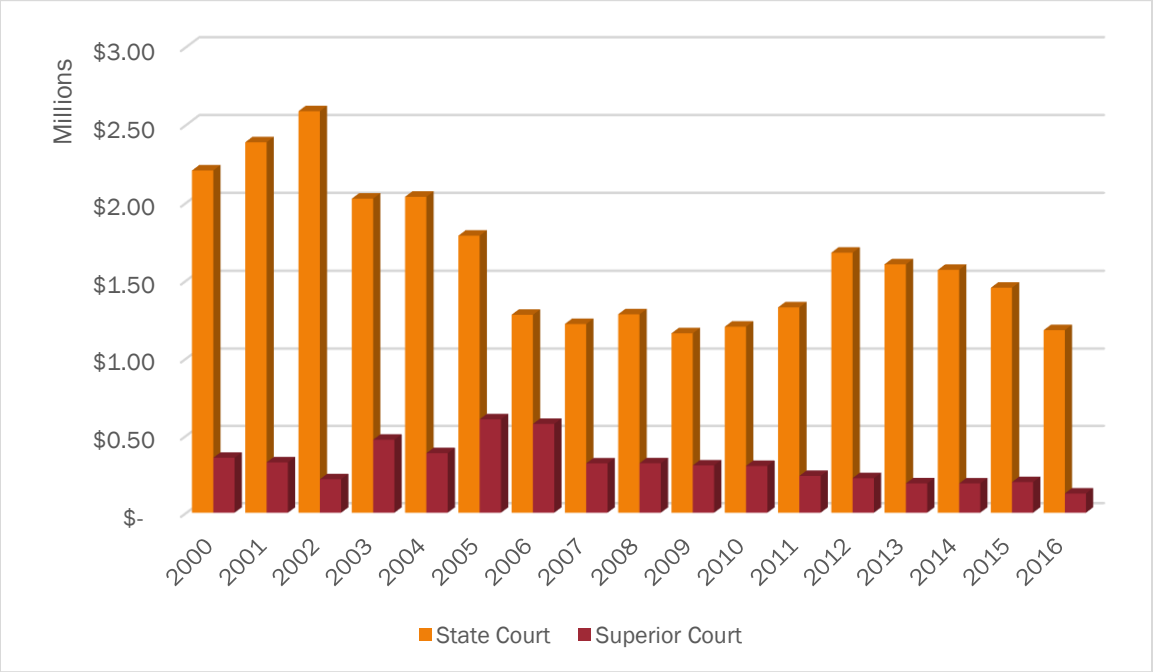


FIGURE 32 - GENERAL FUND FINE COLLECTION HISTORY

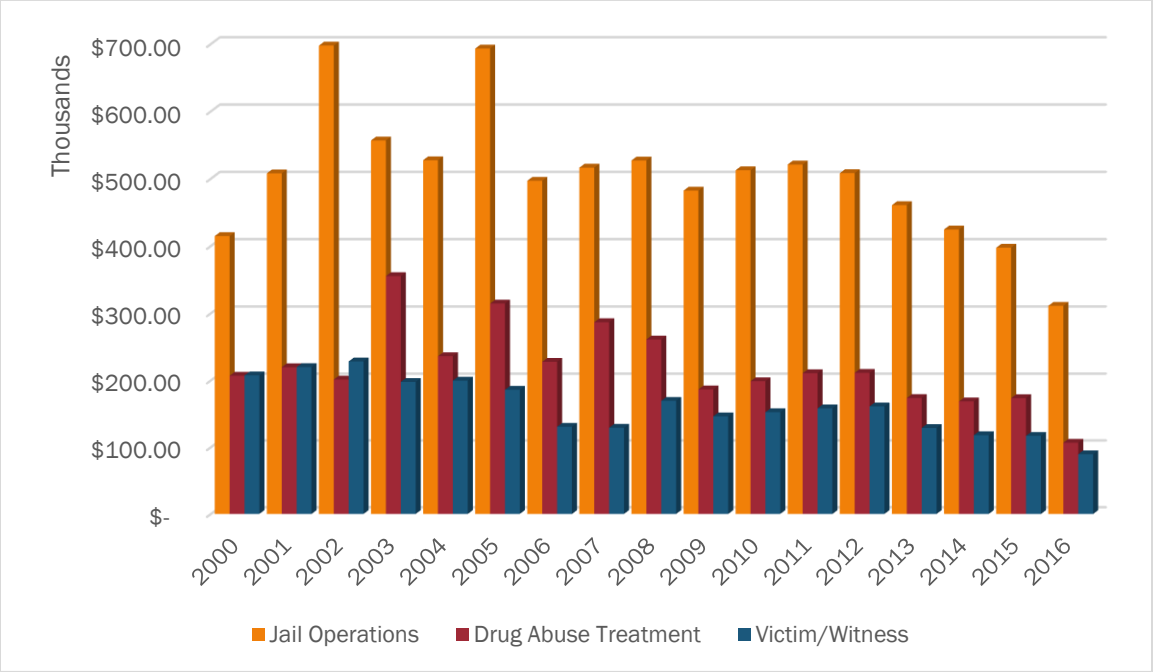


FIGURE 33 - OTHER FUND FINE COLLECTION HISTORY

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Expenditures/Expenses by Fund and Function

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Fund:				
General Government	10,261,609	11,181,617	11,624,235	12,012,278
Judicial	5,204,510	5,444,825	5,554,681	5,816,831
Public Safety	19,136,131	19,924,231	20,322,041	19,434,550
Public Works	4,673,404	4,736,995	5,003,176	4,876,198
Health & Welfare	679,923	719,506	753,235	708,140
Culture & Recreation	4,580,105	4,681,078	4,829,388	4,702,500
Housing & Development	2,910,801	2,947,327	2,966,525	3,002,000
Transfers Out	879,027	829,879	845,041	906,041
Total General Fund	48,325,509	50,465,459	51,898,322	51,458,538
Commissary Fund:				
Public Safety	656,284	652,480	634,587	700,000
Total Commissary	656,284	652,480	634,587	700,000
Drug Seizure Fund:				
Public Safety	643,202	607,486	272,897	1,000,000
Total Drug Seizures	643,202	607,486	272,897	1,000,000
Law Library Fund:				
Judicial	71,062	65,206	62,914	100,000
Total Law Library	71,062	65,206	62,914	100,000
Accommodation Tax Fund:				
Housing & Development	398,282	401,657	418,544	513,460
Transfers Out	-	-	-	-
Total Accommodation Tax	398,282	401,657	418,544	513,460
Intergovernmental Grant Fund:				
General Government	-	-	-	394,565
Judicial	156,834	316,993	500,019	155,435
Public Safety	137,451	88,921	108,738	-
Public Works	1,248,467	218,180	199,229	-
Total Intergovernmental Grants	1,542,752	624,093	807,987	550,000
Jail Operations Fund:				
Public Safety	460,066	431,548	424,702	370,500
Total Jail Operations	460,066	431,548	424,702	370,500
Drug Abuse Treatment Fund:				
Health & Welfare	180,000	180,000	170,001	170,000
Total Drug Abuse Treatment	180,000	180,000	170,001	170,000

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Expenditures/Expenses by Fund and Function

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
General Fund:				
General Government	9,003,469	14,244,616	12,967,294	7.95%
Judicial	5,024,241	6,668,730	6,843,106	17.64%
Public Safety	17,012,888	20,291,908	19,728,989	1.52%
Public Works	4,158,887	6,419,580	4,970,582	1.94%
Health & Welfare	643,905	814,622	754,535	6.55%
Culture & Recreation	1,064,949	4,742,500	4,725,000	0.48%
Housing & Development	56,250	3,004,000	3,000,000	(0.07)%
Transfers Out	673,306	1,414,013	1,087,282	20.00%
Total General Fund	37,638,164	57,599,969	54,076,788	5.09%
Commissary Fund:				
Public Safety	598,278	699,989	755,000	7.86%
Total Commissary	598,278	699,989	755,000	7.86%
Drug Seizure Fund:				
Public Safety	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Judicial	-	100,000	100,000	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Housing & Development	430,888	485,510	220,000	(57.15)%
Transfers Out	-	-	180,000	100.00%
Total Accommodation Tax	430,888	485,510	400,000	(22.10)%
Intergovernmental Grant Fund:				
General Government	-	394,565	394,565	0.00%
Judicial	657,328	201,320	203,226	30.75%
Public Safety	320,582	132,358	155,011	100.00%
Public Works	153,048	-	-	0.00%
Total Intergovernmental Grants	1,130,958	728,243	752,802	36.87%
Jail Operations Fund:				
Public Safety	319,973	370,411	415,500	12.15%
Total Jail Operations	319,973	370,411	415,500	12.15%
Drug Abuse Treatment Fund:				
Health & Welfare	155,833	170,000	170,000	0.00%
Total Drug Abuse Treatment	155,833	170,000	170,000	0.00%

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Expenditures/Expenses by Fund and Function

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Emergency Communications:				
Public Safety	2,836,164	3,086,013	3,038,244	3,128,436
Transfers Out	160,000	160,000	160,000	160,000
Total Emergency Comm.	2,996,164	3,246,013	3,198,244	3,288,436
Victim/Witness Fund:				
Judicial	233,301	237,509	229,328	188,750
Total Victim/Witness	233,301	237,509	229,328	188,750
Special Services Fund:				
General Government	457,562	2,764	2,373	300,000
Public Safety	1,841,504	1,965,750	2,114,631	1,984,306
Public Works	112,267	113,831	111,004	112,188
Housing & Development	671,159	698,149	698,328	740,224
Transfers Out	345,000	443,237	376,745	453,460
Total Special Services	3,427,493	3,223,731	3,303,081	3,590,178
SPLOST IV Fund:				
Public Works	7,186	-	-	-
Total SPLOST IV	7,718	-	-	-
SPLOST V Fund:				
Public Works	910,994	756,058	1,930,552	1,000,000
Total SPLOST V	910,994	756,058	1,930,552	1,000,000
Capital Projects Fund:				
Public Works	269,370	196,277	156,316	-
Total Capital Projects	269,370	196,277	156,316	-
SPLOST VI Fund:				
Public Works	17,680,783	13,653,055	1,619	2,500,000
Total SPLOST VI	17,680,783	13,653,055	1,619	2,500,000
SPLOST VII Fund:				
Public Works	-	7,492,976	14,567,343	21,000,000
Transfers Out	-	81,390	468,768	-
Total SPLOST VII	-	7,574,366	15,036,111	21,000,000
Public Roads – LMIG Fund:				
Public Works	76,738	1,086,537	1,215,253	-
Total Public Roads – LMIG	76,738	1,086,537	1,215,253	-

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Expenditures/Expenses by Fund and Function

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Emergency Communications:				
Public Safety	2,487,104	3,710,649	3,343,909	6.89%
Transfers Out	120,000	160,000	160,000	0.00%
Total Emergency Comm.	2,607,104	3,870,649	3,503,909	6.55%
Victim/Witness Fund:				
Judicial	171,900	210,102	209,094	10.78%
Total Victim/Witness	171,900	210,102	209,094	10.78%
Special Services Fund:				
General Government	2,249	300,000	300,000	0.00%
Public Safety	1,741,101	2,677,142	2,268,918	14.34%
Public Works	92,591	116,319	115,640	3.08%
Housing & Development	631,919	758,280	1,145,185	54.71%
Transfers Out	340,095	453,460	325,000	(28.33)%
Total Special Services	2,807,955	4,305,201	4,154,743	15.73%
SPLOST IV Fund:				
Public Works	-	-	-	0.00%
Total SPLOST VI	-	-	-	0.00%
SPLOST V Fund:				
Public Works	69,219	1,000,000	-	(100.00)%
Total SPLOST V	69,219	1,000,000	-	(100.00)%
Capital Projects Fund:				
Public Works	225,766	-	-	0.00%
Total Capital Projects	225,766	-	-	0.00%
SPLOST VI Fund:				
Public Works	1,521	2,500,000	2,500,000	0.00%
Total SPLOST VI	1,521	2,500,000	2,500,000	0.00%
SPLOST VII Fund:				
Public Works	14,872,512	21,000,000	21,000,000	0.00%
Transfers Out	3,782,564	-	-	0.00%
Total SPLOST VII	18,655,076	21,000,000	21,000,000	0.00%
Public Roads – LMIG Fund:				
Public Works	70,175	-	-	0.00%
Total Public Roads – LMIG	70,175	-	-	0.00%

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Expenditures/Expenses by Fund and Function

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
CDBG The Haven Fund:				
Public Works	495,000	-	-	-
Total CDBG The Haven	495,000	-	-	-
CDBG Second Harvest Fund:				
Public Works	-	-	272,472	-
Total CDBG Second Harvest	-	-	272,472	-
CDBG CAC Fund:				
Public Works	-	-	-	-
Total CDBG CAC	-	-	-	-
Water & Sewer Fund:				
Public Works	4,302,866	4,233,104	4,714,505	4,126,767
Transfers Out	265,000	350,000	377,000	450,000
Non-operating	479,106	241,433	214,299	162,900
Total Water & Sewer	5,046,972	4,824,538	5,305,804	4,739,667
Landfill Fund:				
Public Works	46,210	68,913	70,453	123,432
Transfers Out	428,523	104,000	104,000	150,000
Total Landfill	474,733	172,913	174,453	273,432
Tax Lighting Districts Fund:				
Public Works	290,639	295,855	301,548	306,700
Total Tax Lighting Districts	290,639	295,855	301,548	306,700
Sanitation Fund:				
Public Works	660,737	-	-	-
Transfers Out	65,000	-	-	-
Total Sanitation	725,737	-	-	-
Equipment Maintenance Fund:				
Public Works	493,738	507,587	518,807	2,909,114
Non-operating	-	-	-	-
Total Equipment Maintenance	493,738	507,587	518,807	2,909,114
Health Insurance Fund:				
General Government	5,429,756	6,364,637	5,180,397	5,336,451
Total Health Insurance	5,429,756	6,364,637	5,180,397	5,336,451

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Expenditures/Expenses by Fund and Function

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
CDBG The Haven Fund:				
Public Works	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Public Works	206,123	-	-	0.00%
Total CDBG Second Harvest	206,123	-	-	0.00%
CDBG CAC Fund:				
Public Works	500	-	-	0.00%
Total CDBG CAC	500	-	-	0.00%
Water & Sewer Fund:				
Public Works	6,774,342	4,890,144	4,734,037	14.72%
Transfers Out	337,500	450,000	450,000	0.00%
Non-operating	99,055	162,900	160,900	(1.23)%
Total Water & Sewer	7,210,897	5,503,044	5,344,937	12.77%
Landfill Fund:				
Landfill	116,829	121,580	121,580	(1.50)%
Transfers Out	112,500	150,000	150,000	0.00%
Total Landfill	229,329	271,580	271,580	(0.68)%
Tax Lighting Districts Fund:				
Public Works	253,521	310,590	308,590	0.62%
Total Tax Lighting Districts	253,521	310,590	308,590	0.62%
Sanitation Fund:				
Public Works	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Equipment Maintenance Fund:				
Public Works	1,350,473	2,943,509	2,915,314	0.21%
Non-operating	987	-	300	100.00%
Total Equipment Maintenance	1,351,461	2,943,509	2,915,614	0.22%
Health Insurance Fund:				
General Government	3,404,877	5,306,447	5,511,247	3.28%
Total Health Insurance	3,404,877	5,306,447	5,511,247	3.28%

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Expenditures/Expenses by Fund and Function

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Fleet Manager Fund:				
Public Works	3,517,950	3,331,016	2,670,542	-
Non-operating	3,405	2,740	1,842	-
Total Fleet Manager	3,521,355	3,333,756	2,672,384	-
Workers Compensation Fund:				
General Government	377	483,289	737,534	506,828
Total Workers Compensation	377	483,289	737,534	506,828
Technology Fleet Fund:				
General Government	-	-	-	-
Total Technology Fleet	-	-	-	-
All Fund:				
General Government	16,149,304	18,032,308	17,544,539	18,550,122
Judicial	5,665,707	6,064,533	6,346,942	6,261,016
Public Safety	25,710,802	26,756,428	26,915,840	26,617,792
Public Works	34,786,351	36,690,384	31,732,819	36,954,399
Health & Welfare	859,923	899,506	923,236	878,140
Culture & Recreation	4,580,105	4,681,078	4,829,388	4,702,500
Housing & Development	3,980,105	4,047,134	4,083,398	4,255,684
Transfers Out	2,142,550	1,968,506	2,331,554	2,119,501
Non-operating	482,511	244,173	216,141	162,900
Total All Funds	94,357,497	99,384,050	94,923,857	100,502,054

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Expenditures/Expenses by Fund and Function

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Fleet Manager Fund:				
Public Works	-	-	-	0.00%
Non-operating	-	-	-	0.00%
Total Fleet Manager	-	-	-	0.00%
Workers Compensation Fund:				
General Government	463,281	495,249	545,249	7.58%
Total Workers Compensation	463,281	495,249	545,249	7.58%
Technology Fleet Fund:				
General Government	-	-	464,000	100.00%
Total Technology Fleet	-	-	464,000	100.00%
All Funds:				
General Government	12,873,876	20,740,877	20,182,355	8.80%
Judicial	5,853,469	7,180,152	7,355,426	17.48%
Public Safety	22,479,925	28,882,457	27,667,327	3.94%
Public Works	28,345,507	39,301,722	36,665,743	(0.78)%
Health & Welfare	799,738	984,622	924,535	5.28%
Culture & Recreation	1,064,949	4,742,500	4,725,000	0.48%
Housing & Development	1,119,327	4,247,790	4,365,185	2.57%
Transfers Out	5,365,964	2,627,473	2,352,282	10.98%
Non-operating	100,042	162,900	161,200	(1.04)%
Total All Funds	78,002,798	108,870,493	104,399,053	3.88%

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Expenditures/Expenses by Fund and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Fund:				
Personal Services	25,154,998	26,528,745	26,303,077	26,456,147
Services & Contracts	20,594,085	21,099,714	22,597,505	22,285,143
Supplies & Materials	443,365	337,169	422,046	357,743
Capital Outlay	367,981	617,588	676,867	406,864
Debt Service	886,053	1,052,363	1,053,785	1,046,600
Transfers Out	879,027	829,879	845,041	906,041
Total General Fund	48,325,509	50,465,459	51,898,322	51,458,538
Commissary Fund:				
Personal Services	97,129	104,795	103,017	112,405
Services & Contracts	423,003	424,310	406,818	485,845
Supplies & Materials	136,152	123,375	124,751	101,750
Total Commissary	656,284	652,480	634,587	700,000
Drug Seizure Fund:				
Services & Contracts	643,202	607,486	272,897	1,000,000
Total Drug Seizures	643,202	607,486	272,897	1,000,000
Law Library Fund:				
Services & Contracts	71,062	65,206	62,914	100,000
Total Law Library	71,062	65,206	62,914	100,000
Accommodation Tax Fund:				
Services & Contracts	398,282	401,657	418,544	513,460
Transfers Out	-	-	-	-
Total Accommodation Tax	398,282	401,657	418,544	513,460
Intergovernmental Grant Fund:				
Personal Services	94,382	106,669	139,634	155,435
Services & Contracts	1,448,370	517,424	668,353	394,565
Supplies & Materials	-	-	-	-
Total Intergovernmental Grants	1,542,752	624,093	807,987	550,000
Jail Operations Fund:				
Personal Services	51,155	51,709	48,010	49,453
Services & Contracts	361,214	339,345	331,636	281,297
Supplies & Materials	47,697	40,494	45,057	39,750
Total Jail Operations	460,066	431,548	424,702	370,500
Drug Abuse Treatment Fund:				
Services & Contracts	180,000	180,000	170,001	170,000
Total Drug Abuse Treatment	180,000	180,000	170,001	170,000

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Expenditures/Expenses by Fund and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
General Fund:				
Personal Services	23,148,534	27,844,626	27,070,689	2.32%
Services & Contracts	13,117,123	23,478,032	23,206,405	4.13%
Supplies & Materials	335,958	678,160	334,788	(6.42)%
Capital Outlay	264,558	3,076,338	1,267,024	211.41%
Debt Service	98,685	1,108,800	1,110,600	6.12%
Transfers Out	673,306	1,414,013	1,087,282	20.00%
Total General Fund	37,638,164	57,599,969	54,076,788	5.09%
Commissary Fund:				
Personal Services	99,750	115,139	115,302	2.58%
Services & Contracts	412,722	480,350	545,448	12.27%
Supplies & Materials	85,806	104,500	94,250	(7.37)%
Total Commissary	598,278	699,989	755,000	7.86%
Drug Seizure Fund:				
Services & Contracts	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Services & Contracts	-	100,000	100,000	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Services & Contracts	430,888	485,510	220,000	(57.15)%
Transfers Out	-	-	180,000	100.00%
Total Accommodation Tax	430,888	485,510	400,000	(22.10)%
Intergovernmental Grant Fund:				
Personal Services	227,985	333,678	358,237	130.47%
Services & Contracts	894,785	394,565	394,565	0.00%
Supplies & Materials	8,188	-	-	0.00%
Total Intergovernmental Grants	1,130,958	728,243	752,802	36.87%
Jail Operations Fund:				
Personal Services	44,151	50,917	51,023	3.17%
Services & Contracts	240,979	279,494	326,977	16.24%
Supplies & Materials	38,842	40,000	37,500	(5.66)%
Total Jail Operations	319,973	370,411	415,500	12.15%
Drug Abuse Treatment Fund:				
Services & Contracts	155,833	170,000	170,000	0.00%
Total Drug Abuse Treatment	155,833	170,000	170,000	0.00%

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Expenditures/Expenses by Fund and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Emergency Communications:				
Personal Services	1,909,756	2,121,681	2,046,811	2,058,788
Services & Contracts	897,763	953,507	922,560	992,126
Supplies & Materials	13,276	10,825	37,202	26,065
Capital Outlay	15,370	-	31,671	51,457
Transfers Out	160,000	160,000	160,000	160,000
Total Emergency Comm.	2,996,164	3,246,013	3,198,244	3,288,436
Victim/Witness Fund:				
Personal Services	80,308	80,209	74,861	65,520
Services & Contracts	152,339	155,538	152,975	123,230
Supplies & Materials	654	1,762	1,493	-
Total Victim/Witness	233,301	237,509	229,328	188,750
Special Services Fund:				
Personal Services	1,540,531	1,670,845	1,715,467	1,729,586
Services & Contracts	1,430,870	967,098	1,005,889	1,283,692
Supplies & Materials	111,094	93,257	111,807	114,940
Capital Outlay	-	49,294	93,173	8,500
Transfers Out	345,000	443,237	376,745	453,460
Total Special Services	3,427,493	3,223,731	3,303,081	3,590,178
SPLOST IV Fund:				
Capital Outlay	7,186	-	-	-
Total SPLOST IV	7,186	-	-	-
SPLOST V Fund:				
Capital Outlay	910,994	756,058	1,930,552	1,000,000
Total SPLOST V	910,994	756,058	1,930,552	1,000,000
Capital Projects Fund:				
Capital Outlay	269,370	196,277	156,316	-
Total Capital Projects	269,370	196,277	156,316	-
SPLOST VI Fund:				
Capital Outlay	17,680,783	13,653,055	1,619	2,500,000
Total SPLOST VI	17,680,783	13,653,055	1,619	2,500,000
SPLOST VII Fund:				
Capital Outlay	-	7,492,976	14,567,343	21,000,000
Transfers Out	-	81,390	468,768	-
Total SPLOST VII	-	7,574,366	15,036,111	21,000,000

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Expenditures/Expenses by Fund and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Emergency Communications:				
Personal Services	1,829,485	2,388,207	2,256,155	9.59%
Services & Contracts	646,970	1,141,692	1,051,709	6.01%
Supplies & Materials	10,650	62,450	35,045	34.45%
Capital Outlay	-	118,300	1,000	(98.06)%
Transfers Out	120,000	160,000	160,000	0.00%
Total Emergency Comm.	2,607,104	3,870,649	3,503,909	6.55%
Victim/Witness Fund:				
Personal Services	67,541	77,693	77,469	18.24%
Services & Contracts	104,359	127,649	130,625	6.00%
Supplies & Materials	-	4,760	1,000	100.00%
Total Victim/Witness	171,900	210,102	209,094	10.78%
Special Services Fund:				
Personal Services	1,594,481	2,059,087	1,791,984	3.61%
Services & Contracts	807,966	1,375,411	1,774,059	38.20%
Supplies & Materials	65,412	186,818	263,700	129.42%
Capital Outlay	-	230,425	-	(100.00)%
Transfers Out	340,095	453,460	325,000	(28.33)%
Total Special Services	2,807,955	4,305,201	4,154,743	15.73%
SPLOST IV Fund:				
Capital Outlay	-	-	-	0.00%
Total SPLOST IV	-	-	-	0.00%
SPLOST V Fund:				
Capital Outlay	69,219	1,000,000	-	(100.00)%
Total SPLOST V	69,219	1,000,000	-	(100.00)%
Capital Projects Fund:				
Capital Outlay	225,766	-	-	0.00%
Total Capital Projects	225,766	-	-	0.00%
SPLOST VI Fund:				
Capital Outlay	1,521	2,500,000	2,500,000	0.00%
Total SPLOST VI	1,521	2,500,000	2,500,000	0.00%
SPLOST VII Fund:				
Capital Outlay	14,872,512	21,000,000	21,000,000	0.00%
Transfers Out	3,782,564	-	-	0.00%
Total SPLOST VII	18,655,076	21,000,000	21,000,000	0.00%

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Expenditures/Expenses by Fund and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Roads – LMIG Fund:				
Capital Outlay	76,738	1,086,537	1,215,253	-
Total Public Roads – LMIG	76,738	1,086,537	1,215,253	-
CDBG The Haven Fund:				
Capital Outlay	495,000	-	-	-
Total CDBG The Haven	495,000	-	-	-
CDBG Second Harvest Fund:				
Capital Outlay	-	-	272,472	-
Total CDBG Second Harvest	-	-	272,472	-
CDBG CAC Fund:				
Capital Outlay	-	-	-	-
Total CDBG CAC	-	-	-	-
Water & Sewer Fund:				
Personal Services	903,694	943,265	994,054	991,642
Services & Contracts	2,803,293	2,724,149	2,873,850	2,626,250
Supplies & Materials	403,215	539,275	803,860	508,275
Capital Outlay	27,709	25,513	1,140	-
Debt Service	164,955	902	41,601	600
Transfers Out	265,000	350,000	377,000	450,000
Non-operating	479,106	241,433	214,299	162,900
Total Water & Sewer	5,046,972	4,824,538	5,305,804	4,739,667
Landfill Fund:				
Services & Contracts	50,400	68,771	69,876	92,932
Supplies & Materials	-	142	577	500
Capital Outlay	(4,190)	-	-	30,000
Transfers Out	428,523	104,000	104,000	150,000
Total Landfill	474,733	172,913	174,453	273,432
Tax Lighting Districts Fund:				
Services & Contracts	290,639	295,585	301,548	306,700
Total Tax Lighting Districts	290,639	295,585	301,548	306,700

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Expenditures/Expenses by Fund and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Public Roads – LMIG Fund:				
Capital Outlay	70,175	-	-	0.00%
Total Public Roads – LMIG	70,175	-	-	0.00%
CDBG The Haven Fund:				
Capital Outlay	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Capital Outlay	206,123	-	-	0.00%
Total CDBG Second Harvest	206,123	-	-	0.00%
CDBG CAC Fund:				
Capital Outlay	500	-	-	0.00%
Total CDBG CAC	500	-	-	0.00%
Water & Sewer Fund:				
Personal Services	908,639	1,103,147	1,117,732	12.72%
Services & Contracts	1,530,899	3,379,047	3,087,055	17.55%
Supplies & Materials	591,252	557,350	520,150	2.34%
Capital Outlay	3,734,776	(150,000)	8,500	100.00%
Debt Service	8,776	600	600	0.00%
Transfers Out	337,500	450,000	450,000	0.00%
Non-operating	99,055	162,900	160,900	(1.23)%
Total Water & Sewer	7,210,897	5,503,044	5,344,937	12.77%
Landfill Fund:				
Services & Contracts	80,169	91,080	91,080	(1.99)%
Supplies & Materials	405	500	500	0.00%
Capital Outlay	36,525	30,000	30,000	0.00%
Transfers Out	112,500	150,000	150,000	0.00%
Total Landfill Fund	229,329	271,580	271,580	(0.68)%
Tax Lighting Districts Fund:				
Services & Contracts	253,521	310,590	308,590	0.62%
Total Tax Lighting Districts	253,521	310,590	308,590	0.62%

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Expenditures/Expenses by Fund and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Sanitation Fund:				
Personal Services	325,425	-	-	-
Services & Contracts	333,575	-	-	-
Supplies & Materials	1,916	-	-	-
Capital Outlay	2	-	-	-
Transfers Out	65,000	-	-	-
Total Sanitation	725,737	-	-	-
Equipment Maintenance Fund:				
Personal Services	412,205	433,767	447,947	441,711
Services & Contracts	69,922	53,108	43,373	2,452,978
Supplies & Materials	11,612	12,515	9,023	14,425
Capital Outlay	-	8,197	18,464	-
Non-operating	-	-	-	-
Total Equipment Maintenance	493,738	507,587	518,807	2,909,114
Health Insurance Fund:				
Services & Contracts	5,429,756	6,364,637	5,180,397	5,336,451
Total Health Insurance	5,429,756	6,364,637	5,180,397	5,336,451
Fleet Manager Fund:				
Services & Contracts	3,517,950	3,331,016	2,670,542	-
Non-operating	3,405	2,740	1,842	-
Total Fleet Manager	3,521,355	3,333,756	2,672,384	-
Workers Compensation Fund:				
Services & Contracts	377	483,289	737,534	506,828
Total Workers Compensation	377	483,289	737,534	506,828
Technology Fleet Fund:				
Services & Contracts	-	-	-	-
Supplies & Materials	-	-	-	-
Total Technology Fleet	-	-	-	-
All Funds:				
Personal Services	30,569,402	32,041,686	31,872,876	32,060,687
Services & Contracts	39,096,105	39,032,111	38,887,213	38,951,497
Supplies & Materials	1,168,977	1,158,813	1,555,816	1,163,448
Capital Outlay	19,846,943	23,885,496	18,964,870	24,996,821
Debt Service	1,051,008	1,053,265	1,095,386	1,047,200
Transfers Out	2,142,550	1,968,506	2,331,554	2,119,501
Non-operating	482,511	244,173	216,141	162,900
Total All Fund	94,357,497	99,384,050	94,923,857	100,502,054

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Expenditures/Expenses by Fund and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Sanitation Fund:				
Personal Services	-	-	-	0.00%
Services & Contracts	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Equipment Maintenance Fund:				
Personal Service	387,693	449,024	449,822	1.84%
Services & Contracts	945,144	2,473,975	2,448,907	(0.17)%
Supplies & Materials	14,637	20,510	16,585	14.97%
Capital Outlay	3,000	-	-	0.00%
Non-operating	987	-	300	100.00%
Total Equipment Maintenance	1,351,461	2,943,509	2,915,614	0.22%
Health Insurance Fund:				
Services & Contracts	3,404,877	5,306,447	5,511,247	3.28%
Total Health Insurance	3,404,877	5,306,447	5,511,247	3.28%
Fleet Manager Fund:				
Services & Contracts	-	-	-	0.00%
Non-operating	-	-	-	0.00%
Total Fleet Manager	-	-	-	0.00%
Workers Compensation Fund:				
Services & Contracts	463,281	495,249	545,249	7.58%
Total Workers Compensation	463,281	495,249	545,249	7.58%
Technology Fleet Fund:				
Services & Contracts	-	-	354,000	100.00%
Supplies & Materials	-	-	110,000	100.00%
Total Technology Fleet	-	-	464,000	100.00%
All Fund:				
Personal Services	28,308,258	34,421,518	33,288,413	3.83%
Services & Contracts	23,489,516	41,089,091	41,265,916	5.94%
Supplies & Materials	1,147,151	1,655,048	1,413,518	21.49%
Capital Outlay	19,484,405	27,805,063	24,806,524	(0.76)%
Debt Services	107,461	1,109,400	1,111,200	6.11%
Transfers Out	5,365,964	2,627,473	2,352,282	10.98%
Non-operating	100,042	162,900	161,200	(1.04)%
Total All Funds	78,002,798	108,870,493	104,399,053	3.88%

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Expenditure/Expense Charts

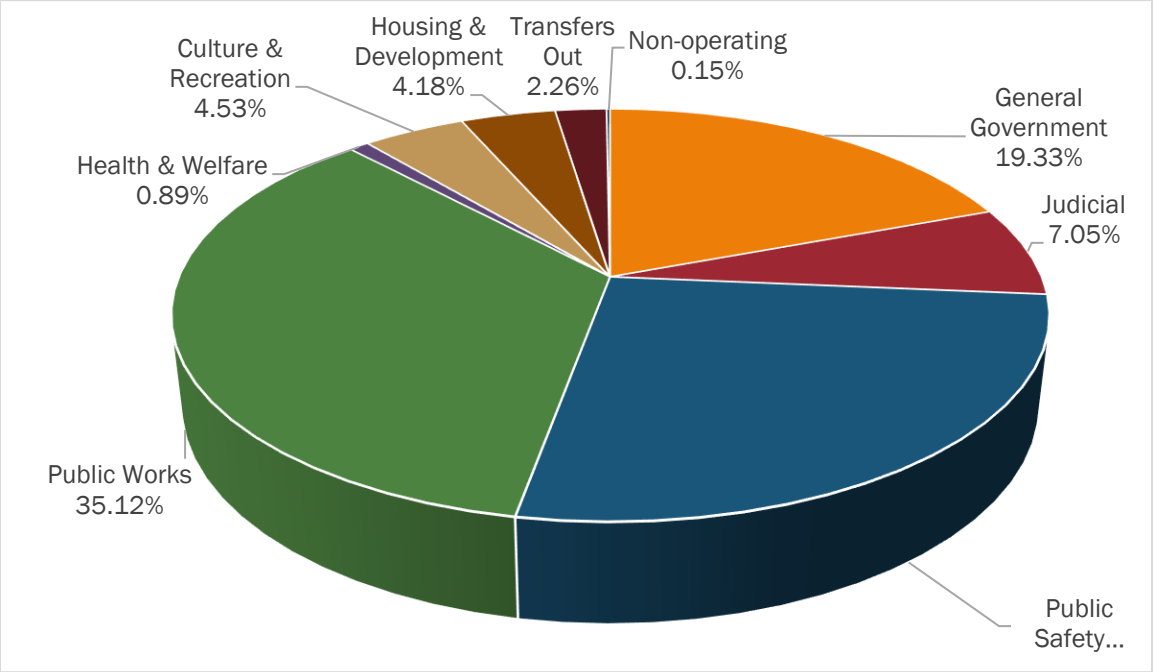


FIGURE 34 - ALL FUNDS EXPENDITURES/EXPENSES BY FUNCTION

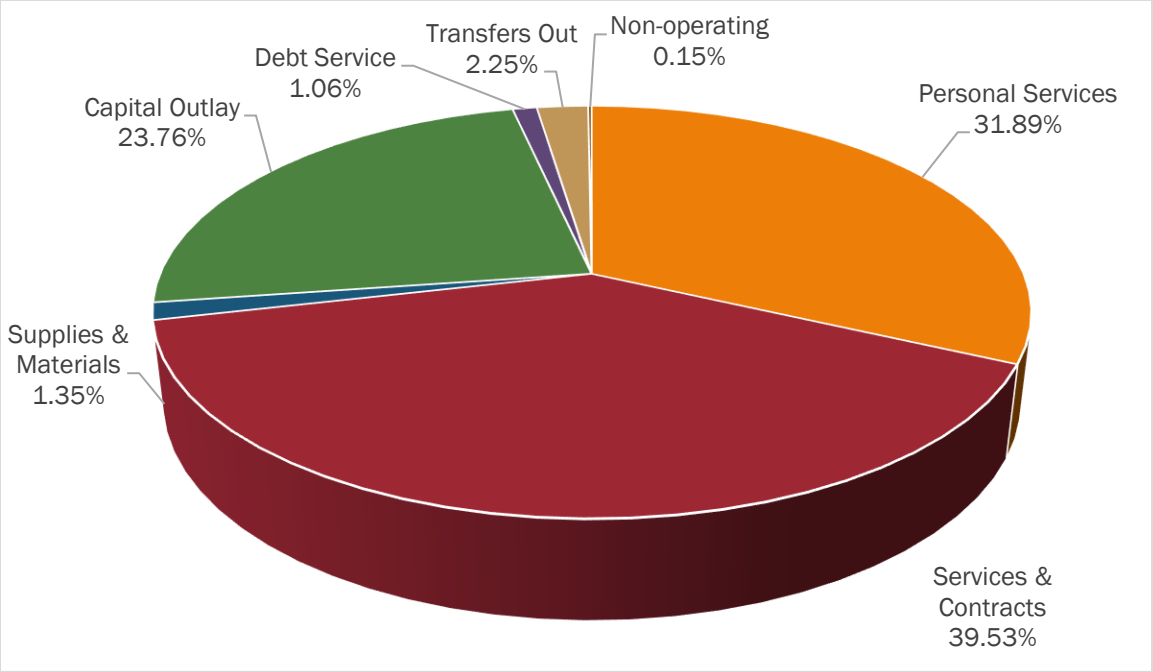


FIGURE 35 - ALL FUNDS EXPENDITURES/EXPENSES BY TYPE

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Fund Balance/Fund Equity History

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	19,038,348	18,471,581	17,429,608	16,761,484	14,981,911
KLVB Fund	82,343	-	-	-	-
Commissary Fund	257,239	379,334	459,070	474,834	534,018
Drug Seizure Fund	1,277,427	1,076,545	964,236	992,452	973,562
Law Library Fund	414,974	363,020	356,839	333,430	325,808
Accommodation Tax Fund (1)	-	7,080	24,727	24,057	71,688
Intergovernmental Grants	-	-	-	-	-
Jail Operations Fund (2)	21,515	19,885	45,243	45,763	38,570
Drug Abuse Treatment (3)	(476,059)	(268,701)	2,485	(4,030)	34,322
Emergency Comm. Fund (4)	(402,406)	(284,125)	10,033	116,653	86,662
Victim/Witness Fund (5)	(169,039)	70	32,664	44,702	27,397
Special Services Fund (6)	76,836	185,557	215,235	259,177	706,094
SPLOST IV	28,123	11,081	7,186	-	-
SPLOST V (7)	6,122,568	5,447,196	3,658,412	2,750,698	1,998,164
Capital Projects Fund (8)	4,090,149	1,231,905	819,485	591,371	395,093
SPLOST VI (9)	(5,883,184)	(860,329)	2,048,815	5,740,363	2,551,971
SPLOST VII (10)	-	-	-	-	2,658,268
Public Roads – LMIG (11)	-	-	-	-	515,763
Water & Sewer Fund	30,731,536	31,588,686	32,136,069	32,037,606	37,667,890
Landfill Fund (12)	566,809	881,766	204,023	165,010	353,184
Tax Lighting Districts (13)	(256,347)	4,606	6,816	(40,780)	(83,089)
Sanitation Fund	(17,839)	2,778	1,747	-	-
Equipment Maintenance (14)	108,417	30,223	13,979	7,187	15,217
Health Insurance (15)	227,158	26,358	162,558	(5,720)	(548)
Fleet Manager (16)	1,731,836	1,654,226	1,203,370	724,214	(11,741)
Workers Compensation (17)	315,479	244,394	10,479	308,896	307,976
Technology Fleet Fund	-	-	-	-	-
Total Fund Balance/Equity	57,885,883	60,213,086	59,813,079	61,327,367	59,148,180

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Fund Balance/Fund Equity History

	FY 2015	FY 2016	FY 2016 % Change	FY 2017	FY 2017 % Change
General Fund	15,337,795	15,337,795	0.00%	15,337,795	0.00%
KLVB Fund	-	-	0.00%	-	0.00%
Commissary Fund	673,449	673,449	0.00%	673,449	0.00%
Drug Seizure Fund	1,168,910	1,168,910	0.00%	1,168,910	0.00%
Law Library Fund	296,330	296,330	0.00%	296,330	0.00%
Accommodation Tax Fund (1)	67,180	-	(100.00)	-	0.00%
Intergovernmental Grants	-	-	0.00%	-	0.00%
Jail Operations Fund (2)	11,232	-	(100.00)%	-	0.00%
Drug Abuse Treatment (3)	78,951	85,201	7.92%	109,201	28.17%
Emergency Comm. Fund (4)	68,898	-	(100.00)%	-	0.00%
Victim/Witness Fund (5)	18,468	-	(100.00)%	4,156	100.00%
Special Services Fund (6)	1,219,958	1,369,780	12.28%	1,380,037	0.75%
SPLOST IV	-	-	0.00%	-	0.00%
SPLOST V (7)	69,206	-	(100.00)%	-	0.00%
Capital Projects Fund (8)	238,778	-	(100.00)%	-	0.00%
SPLOST VI (9)	2,552,662	-	(100.00)%	-	0.00%
SPLOST VII (10)	8,730,415	-	(100.00)%	-	0.00%
Public Roads – LMIG (11)	103,999	-	(100.00)%	-	0.00%
Water & Sewer Fund	33,545,142	34,045,475	1.49%	34,115,538	0.21%
Landfill Fund (12)	628,157	770,725	22.70%	949,145	23.15%
Tax Lighting Districts (13)	(118,830)	(160,530)	35.09%	-	(100.00)%
Sanitation Fund	-	-	0.00%	-	0.00%
Equipment Maintenance (14)	-	788,268	100.00%	834,846	5.91%
Health Insurance (15)	1,835	14,200	673.84%	-	(100.00)%
Fleet Manager (16)	747,937	-	(100.00)%	-	0.00%
Workers Compensation (17)	199,761	271,300	35.81%	304,418	12.21%
Technology Fleet Fund	-	-	0.00%	-	0.00%
Total Fund Balance/Equity	65,640,233	54,660,903	(16.73)%	55,173,825	0.94%

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Fund Balance/Fund Equity History

(1) Accommodation Excise Tax Fund – This fund reflects the elimination of the fund balance through payout of the hotel/motel tax proceeds.

(2) Jail Operations Fund – This fund has seen a decline in fund balance for the past several years, primarily due to the rising costs and declining fine revenues. Staff has worked very closely with the Sheriff's Office to monitor the fund balance. During 2015, some costs were shifted between the Jail Operations Fund and the General Fund to address some of the issues.

(3) Drug Abuse Treatment Fund – Several years ago, due to a number of factors, this agency was taken out of the County's accounting system where they were treated as a department and moved to an appropriation. The source of revenues is the add-on to fines for drug abuse treatment and a small amount that is received from the other municipalities. Changes in fund balance reflect a downturn in fines for 2016 and an increase for 2017.

(4) Emergency Communications Fund – This fund reflects the elimination of fund balance resulting from items carrying over through multiple years.

(5) Victim/Witness Fund – For many years, the 5% add-on fine for victim programs was able to fund the District Attorney, the Solicitor and The Haven. However, as expenditures continued to rise and fine revenues declined, The Haven was eliminated. Since that time, the fund had been showing some improvement but again fine revenues have started to decline. As a result, the District Attorney and the Solicitor had to reduce their budgets for victim programs for 2016. During 2017, there is an anticipated increase in fine revenues.

(6) Special Services Fund – This fund continues to remain healthy and grow from year to year.

(7) SPLOST V Projects – This fund reflects the anticipated completion of capital projects.

(8) Capital Project Fund – This fund reflects the anticipated completion of the jail construction project.

(9) SPLOST VI Fund – This fund reflects the anticipated completion of capital projects.

(10) SPLOST VII Fund – This fund reflects the anticipated completion of capital projects.

(11) Public Roads – LMIG Fund – This fund reflects the anticipated completion of capital projects.

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Fund Balance/Fund Equity History

(12) Landfill Fund – As post-closure requirements are met this fund will continue to build equity. In prior years there were some transfers made for solid waste but as that fund is closed, the Landfill Fund will continue to grow.

(13) Tax Lighting District Fund – Staff has worked through the existing tax lighting districts and put conditions on new districts in an effort to address the deficit fund balance that has historically existed. Recommended rate changes will further address the issue, eliminating any deficits.

(14) Equipment Maintenance Fund – During 2017, the Fleet Manager Fund was eliminated and the fund balance was transferred to the Equipment Maintenance Fund.

(15) Health Insurance Fund – Staff has worked with our insurance consultant to improve the health of this fund. Additionally, the wellness program is in its third year and is showing some positive effects.

(16) Fleet Manager Fund – This fund has been combined with the Equipment Maintenance Fund for fiscal year 2016.

(17) Workers Compensation Fund – This fund continues to grow annually. Lowndes County reduces the rate recommended by ACCG due to historically lower experience rates.

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Debt Service

As of December 1, 2003, the County entered into a capital lease with the Central Valdosta Development Authority for the purchase of the Judicial Complex. During fiscal year 2013, the bonds held by the CVDA were refunded and new bonds were issued through the Lowndes County Public Facilities Authority. The County entered into a capital lease with the LCPFA for the purchase of the Judicial Complex.

Various capital leases were entered into through the ACCG lease program for acquisition of buildings and equipment. The assets acquired through the capital leases for governmental activities are as follows:

Equipment	$5,778,788
Less: Accumulated Depreciation	(5,372,515)
Total	$406,273

This fiscal year 2015 amortization expense of $231,609 was included in the depreciation expense.

As of August 1996, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for $5,000,000 to finance acquisition and development of industrial sites. The bonds have a floating interest rate based on a percentage of the London Interbank Offer Rate (LIBOR). The bonds were payable "interest only" until January 1, 1999 after which annual payments of principal were due. The bonds mature on January 1, 2017. The balance as of June 30, 2015 was $870,000.

As of December 2008, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for $15,000,000 to finance acquisition and development of industrial sites. The bonds have a fixed interest rate. The bonds mature February 1, 2024. The balance as of June 30, 2015 was $10,760,000.

Internal service funds predominately serve the governmental funds. Accordingly, the long-term liabilities for them are included as part of the totals for governmental activities. Governmental activities debt is paid for by direct appropriation of funds for the Lowndes County Public Facilities Authority leases in the general fund and by allocation of rental payments for capital assets from applicable general fund departments.

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Debt Service

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
Governmental Activities:						
Capital Lease	Equipment	2007	3.95%	$2,048,000	2017	Variable
Bonds	Judicial/Administrative Complex Building	2012	Fixed	$9,265,000	2024	Variable
Business Type Activities:						
Revenue Bonds	Water & Sewer Capital Improvement	2006	Fixed	$12,500,000	2016	Variable
Revenue Bonds	Water & Sewer Capital Improvement	2013	Fixed	$7,545,000	2025	Variable
GEFA Note Payable	Water & Sewer Capital Improvement	2014	0.82%	$1,710,000	2022	Variable

Fixed interest rates on the Judicial Complex Building capital lease range from 2.00% in 2015 to 3.00% in 2024. Annual principal installments range from $840,000 in 2015 to $1,020,000 in 2024.

Fixed interest rates on the Water & Sewer Revenue Bonds range from 2.00% in 2015 to 3.00% in 2022. Annual principal installments range from $685,000 in 2015 to $880,000 in 2025.

On November 17, 2014, the County obtained a loan from the Georgia Environmental Finance Authority (GEFA) in the amount of $1,710,000 for upgrades to the Alapaha Wastewater Treatment Plant. The loan bears an interest rate of 0.82% and will be amortized upon completion of the project or as of April 1, 2017, whichever is sooner, over a five-year period. The balance of the drawdowns on the loan were $1,144,071 as of June 30, 2015.

Following is a chart showing the future annual debt service requirements of the County:

	Governmental Activities				Business Type Activities	
	Capital Leases				Capital Leases	
	Judicial Complex		Equipment		W&S Equipment	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	$908,323	$197,835	$16,400	$1,235	$747,786	$185,962
2017	$924,420	$180,175	$16,400	$575	$767,636	$160,900
2018	$935,479	$162,241	$4,100	$41	$780,091	$146,200
2019	$951,628	$144,500	$-	$-	$792,550	$131,200
2020	$967,385	$126,400	$-	$-	$804,958	$115,900
2021-2025	$4,029,617	$287,900	$-	$-	$4,266,634	$297,150
Total	$8,716,852	$1,099,051	$36,900	$1,851	$8,159,655	$1,037,312

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Debt Service

For reference, the Judicial Complex bonds are paid from the General Fund. The equipment capital leases are paid from the Equipment Maintenance Fund although the rental allocation will come from the Special Services Fund as all equipment remaining is for Fire.

Following is a calculation of the County's legal debt limits:

Capital Leases	
Assessed Value	$3,005,218,486
Legal Debt Limit (1%)	$30,052,185
Balance, June 30, 2015	$36,900
Debt Margin	$30,015,285
Capital Lease Debt Service	
General Fund Budget	$54,076,788
Legal Debt Service Limit (10%)	$5,407,679
Debt Service for 2017	$16,975
Debt Margin	$5,390,704

The amount of debt held by the County is very low. Additionally, the interest rates on that debt is low. The capital leases for equipment, paid by the Equipment Maintenance Fund, are very close to maturity. As discussed previously, the equipment still being paid under the lease belongs to the Fire Department. The rental payment from Fire includes the debt service payment as well as the maintenance cost. That lease will be paid off in the first quarter of 2017.

The capital lease for the Judicial/Administrative Complex was recently refunded and accounts for less than 2% of the General Fund expenditures. The County committed many years ago to building an administration building that consolidated all of the County's services. The debt service was built into the budget at the time the capital leases were done. The Water and Sewer Fund debt also was refunded and is covered by the cash flows of that fund.

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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 towards the addition and replacement of capital assets. The purpose is to meet the capital needs of the County in a manner which is most beneficial to the citizens while balancing debt and cash flow needs. In previous years, capital purchases and improvements were reduced, 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 the citizens by holding a line on expenditures, postponing capital investments and new personnel for one year. In the years since, the Board has elected to eliminate or significantly reduce capital purchases. To meet its capital needs the Board has also 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 Fund				
	County Clerk	County website	$28,114	During FY 2015, the Board approved an update to the County's website. The old site was antiquated and difficult to update. The new site automates a number of services that customers previously had to come in to complete. It also allows citizens to receive updates and posts meeting videos on the site. While there is no additional cost to operate the site, it should save approximately $5,000 annually through efficiencies.
	ITS	Computer Equipment	$200,000	This is an annual replacement of equipment and should have no significant impact on operating costs.
	Facilities Maintenance – Health Centers	HVAC Units	$8,200	This is a replacement for a heating, ventilation and air conditioning unit. The replacement is routine and should save approximately $5,000 annually in repair costs.
	Facilities Maintenance – Auxiliary Buildings	HVAC Units	$32,800	This is replacements of four heating, ventilation and air conditioning units. The replacement is routine and should save approximately $12,500 annually in repair costs.

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Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	Facilities Maintenance – Public Works	Roll Up Door Replacements	$10,000	This is a replacement of the roll-up doors at Public Works. The doors are approximately 40 years old and parts are no longer available. The replacement should save approximately $5,000 annually in repair costs.
	Facilities Maintenance – Human Resources	HVAC Unit	$15,000	This is the replacement of a heating ventilation and air conditioning unit. This is a routine replacement and should save approximately $5,000 annually in repair costs.
	Facilities Maintenance – Old Admin Building	HVAC Units	$28,400	This is replacements of three heating, ventilation and air conditioning units. The replacement is routine and should save approximately $10,000 annually in repair costs.
	Facilities Maintenance – Civic Center	HVAC Unit	$8,200	This is a replacement for a heating, ventilation and air conditioning unit. The replacement is routine and should save approximately $5,000 annually in repair costs.
	Facilities Maintenance – Judicial Complex	Drives for Elevators	$23,000	The drives in the Prisoner Elevator and Elevator #3 need replacing to avoid repair costs. The replacements should save approximately $8,000 annually in repair costs and reduce downtime.
	Clerk of Court	Initial Payment for Software Package	$750,000	The Clerk of Court has initiated a search for a new court software package that will follow a defendant from arrest to disposition of the case. Implementation of the package is expected to continue through the next fiscal year. Because of the current duplication of work and the opportunities for miscoding, the new system is expected to save $25,000 annually in productivity.

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Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
	State Court	Furniture	$1,500	This is a routine purchase and will facilitate the new employees added to this department. A portion of the purchase is included in fiscal year 2016.
	Emergency Medical Services	Ambulance Replacement	$150,000	This is an annual replacement request from South Georgia Medical Center which operates the EMS service. This is no additional costs for operation to Lowndes County.
	Public Works – Road Maintenance	CAT Equipment	$11,810	This represents the costs for a piece of equipment used on the road crew. Use of this equipment saves approximately $2,000 annually in repair costs.
Emergency Communications Fund				
	Radio Communications	Replacement of Damaged Items	$1,000	This is a periodic replacement of radio and tower equipment damaged by lightening or other elements. There is no significant impact to operating costs; however, the replacement keeps the system operational.
Water & Sewer Fund				
	Facilities Maintenance – Water/Sewer	HVAC Replacement	$8,500	This is the replacement of a heating ventilation and air conditioning unit. This is a routine replacement and should save approximately $5,000 annually in repair costs.

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Capital Improvements

Summary of Impacts:

The majority of capital expenditures outside of infrastructure (SPLOST, LMIG) is related to routine replacement of items, most of which have no significant impact on operating costs. The summary by fund is as follows:

Fund	Approved Amount	Impact on Operating Costs
General Fund	$1,267,024	$82,500
Emergency Communications Fund	$1,000	$-
Water & Sewer Fund	$8,500	$5,000

Depreciation of all capital assets is computed on a straight line basis with the following schedule of useful lives:

Description	Useful Life
Buildings and Building Improvements	40 – 100 Years
Improvements other than Buildings	40 Years
Machinery and Equipment	5 – 20 Years
Vehicles	6 – 20 Years
Infrastructure	5 – 50 Years
Water Systems	5 – 50 Years
Sewer Systems	5 – 50 Years

Depreciation was charged to governmental functions as follows:

Governmental Activities	
General Government	$612,224
Judicial	$321,825
Public Safety	$1,802,185
Public Works	$3,305,554
Total Governmental Activities	$6,041,788
Business Like Activities	
Water & Sewer	$1,376,779
Total Business Like Activities	$1,376,779

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Capital Improvements

Capital Assets, June 2015	Governmental Activities	Business Type Activities
Non-depreciable Capital Assets:		
Land	$2,884,216	$2,690,543
Construction in Progress	$3,348,489	$1,211,362
Total Non-depreciable Capital Assets	$6,232,705	$3,901,905
Depreciable Capital Assets:		
Buildings and Building Improvements	$84,964,973	$-
Improvements other than Buildings	$1,023,866	$-
Machinery and Equipment	$19,582,142	$59,376,399
Vehicles	$8,440,142	$202,057
Infrastructure	$314,860,096	$-
Total Depreciable Assets	$428,871,219	$59,578,456
Less Accumulated Depreciation For:		
Buildings and Building Improvements	$23,599,203	$-
Improvements other than Buildings	$771,341	$-
Machinery and Equipment	$17,085,949	$24,154,008
Vehicles	$7,190,352	$119,934
Infrastructure	$283,244,977	$-
Total Accumulated Depreciation	$331,891,822	$24,273,942
Total Depreciable Capital Assets, Net	$96,979,397	$35,304,514
Capital Assets, Net	$103,212,102	$39,206,419

The County acquired five mini buses through grant funds and they are operated by a third party contractor to provide transit services for which the contractor receives direct compensation from the users of the service. The County insures the mini buses and that insurance cost is paid back to the County by the third party contractor. When the mini buses are no longer utilized, they have to be returned to the granting agency. These mini buses are not included in the capital assets of the County.

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General Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	41,055,684	41,888,302	45,474,756	44,870,500
Licenses & Permits	1,776	4,229	1,771	5,000
Intergovernmental	258,284	466,359	364,879	277,038
Charges for Service	3,747,909	3,582,276	3,708,588	3,706,000
Fines & Forfeitures	1,793,909	1,757,452	1,650,856	1,485,000
Investment Income	8,126	16,522	21,576	20,000
Miscellaneous	78,530	81,747	115,781	10,000
Total Revenues	46,943,385	47,796,886	51,338,206	50,373,538
Expenditures:				
General Government	10,261,609	11,181,617	11,624,235	12,012,278
Judicial	5,204,510	5,444,825	5,554,681	5,816,831
Public Safety	19,136,131	19,924,231	20,322,041	19,434,550
Public Works	4,673,404	4,736,995	5,003,176	4,876,198
Health & Welfare	679,923	719,506	753,235	708,140
Culture & Recreation	4,580,105	4,681,078	4,829,388	4,702,500
Housing & Development	2,910,801	2,947,327	2,966,525	3,002,000
Total Expenditures	47,446,482	49,635,580	51,053,281	50,552,497
Excess of Revenues Over Expenditures	(503,097)	(1,838,694)	284,925	(178,959)
Other Sources:				
Transfers In	714,000	889,000	916,000	1,085,000
Transfers Out	(879,027)	(829,879)	(845,041)	(906,041)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(668,124)	(1,779,573)	335,884	-
Beginning Fund Balance	17,429,608	16,761,484	14,981,911	15,337,995
Ending Fund Balance	16,761,484	14,981,911	15,337,995	15,337,995

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General Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	33,855,953	44,609,000	47,210,000	5.21%
Licenses & Permits	12,344	5,000	5,000	0.00%
Intergovernmental	227,362	273,038	265,038	(4.33)%
Charges for Service	3,281,793	3,880,750	3,660,750	(1.22)%
Fines & Forfeitures	1,304,713	1,665,000	1,815,000	22.22%
Investment Income	6,705	10,000	10,000	(50.00)%
Miscellaneous	218,177	15,000	26,000	160.00%
Total Revenues	38,907,047	50,457,788	52,991,788	5.20%
Expenditures:				
General Government	9,003,469	14,244,616	12,967,294	7.95%
Judicial	5,024,241	6,668,730	6,843,106	17.64%
Public Safety	17,012,888	20,291,908	19,728,989	1.52%
Public Works	4,158,887	6,419,580	4,970,582	1.94%
Health & Welfare	643,905	814,622	754,535	6.55%
Culture & Recreation	1,064,949	4,742,500	4,725,000	0.48%
Housing & Development	56,520	3,004,000	3,000,000	(0.07)%
Total Expenditures	36,964,859	56,185,956	52,989,506	4.82%
Excess of Revenues Over Expenditures	1,942,188	(5,728,168)	2,282	(101.28)%
Other Sources:				
Transfers In	813,750	1,085,000	1,085,000	0.00%
Transfers Out	(673,306)	(1,414,013)	(1,087,282)	20.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	2,082,632	(6,057,181)	-	0.00%
Beginning Fund Balance	15,337,995	15,337,995	15,337,995	0.00%
Ending Fund Balance	17,420,627	9,280,814	15,337,995	0.00%

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General Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Taxes:				
Property Tax	23,168,794	23,860,599	26,588,086	20,600,000
Prior Year	512,543	551,488	599,268	550,000
Not on Digest	14,658	8,713	6,941	12,000
Intangible	503,831	412,764	394,652	400,000
Motor Vehicle	2,273,566	1,685,339	1,346,363	995,000
Real Estate Transfer	102,859	105,949	116,112	103,000
Mobile Home	187,838	184,770	203,283	145,000
Payment in Lieu of Tax	40,979	46,178	50,031	40,000
Property Tax – Industrial	-	-	-	2,900,000
Property Tax – Recreation	-	-	-	3,600,000
Timber Tax	89,604	184,556	155,399	65,000
Heavy Duty Tax	618	953	2,148	500
Public Utility Tax	659,404	565,454	654,305	625,000
Title Ad Valorem Tax	431,831	1,623,444	2,403,931	1,950,000
Local Option Sales Tax	12,387,903	11,991,187	12,247,943	12,250,000
Penalties & Interest – Property	979,052	666,602	705,346	635,000
Special Assessment Tax	2m202	306	947	-
Total Taxes	41,055,684	41,888,302	45,474,756	44,870,500
Licenses & Permits:				
NPDES – Stormwater	1,776	4,229	1,771	5,000
Total Licenses & Permits	1,776	4,229	1,771	5,000
Intergovernmental:				
Georgia – Indigent Defense	27,084	20,117	59,856	55,000
Georgia – Probation	83,282	129,488	84,642	85,000
Georgia – Juvenile Judge Comp.	42,835	34,268	25,701	34,268
GEMA	32,770	32,770	32,770	32,770
Law Clerk	17,928	14,834	12,839	15,000
Tax Commissioner – FICA	54,385	53,956	58,609	55,000
Georgia – DOT Mowing	-	180,925	90,462	-
Total Intergovernmental	258,284	466,359	364,879	277,038
Charges for Service:				
Brooks Co. Ankle Monitoring	-	3,045	2,844	1,000
Valdosta Prisoner Housing	497,385	563,700	500,945	485,000
Dasher – Sheriff's Patrol	10,000	10,000	10,000	10,000
Other Gov. – Prisoner Housing	230,025	174,056	238,815	220,000
Tax Commissioner Fees	212,827	246,845	243,926	250,000

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General Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Taxes:				
Property Tax	20,115,045	20,600,000	23,573,250	14.43%
Prior Year	473,617	550,000	550,000	0.00%
Not on Digest	704	8,000	5,000	(58.33)%
Intangible	365,115	400,000	400,000	0.00%
Motor Vehicle	728,953	750,000	650,000	(34.67)%
Real Estate Transfer	112,156	110,000	120,000	16.50%
Mobile Home	147,165	185,000	160,000	10.34%
Payment in Lieu of Tax	234	45,000	40,000	0.00%
Property Tax – Industrial	-	2,900,000	2,900,000	0.00%
Property Tax – Recreation	-	3,600,000	3,600,000	0.00%
Timber Tax	37,725	85,000	75,000	15.38%
Heavy Duty Tax	2,166	1,000	1,750	250.00%
Public Utility Tax	790,796	650,000	675,000	8.00%
Title Ad Valorem Tax	1,680,819	1,825,000	1,825,000	(6.41)%
Local Option Sales Tax	8,982,918	12,250,000	12,000,000	(2.04)%
Penalties & Interest – Property	418,541	650,000	635,000	0.00%
Special Assessment Tax	-	-	-	0.00%
Total Taxes	33,855,953	44,609,000	47,210,000	5.21%
Licenses & Permits:				
NPDES – Stormwater	12,344	5,000	5,000	0.00%
Total Licenses & Permits	12,344	5,000	5,000	0.00%
Intergovernmental:				
Georgia – Indigent Defense	43,121	50,000	50,000	(9.09)%
Georgia – Probation	58,053	85,000	80,000	(5.88)%
Georgia – Juvenile Judge Comp.	34,268	34,268	34,268	0.00%
GEMA	32,770	32,770	32,770	0.00%
Law Clerk	12,155	16,000	16,000	6.67%
Tax Commissioner – FICA	46,995	55,000	52,000	(5.45)%
Georgia – DOT Mowing	-	-	-	0.00%
Total Intergovernmental	227,362	273,038	265,038	(4.33)%
Charges for Service:				
Brooks Co. Ankle Monitoring	-	-	-	(100.00)%
Valdosta Prisoner Housing	427,780	720,000	500,000	3.09%
Dasher – Sheriff's Patrol	10,000	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	176,119	200,000	200,000	(9.09)%
Tax Commissioner Fees	223,829	250,000	250,000	0.00%

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General Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Charges for Service:				
FIFAs	117,784	107,479	108,670	105,000
Board of Elections	8,107	15,197	33,289	55,000
LCSO – Vehicle Usage	1,593	100	-	-
Clerk of Court	547,588	432,216	436,150	430,000
Probate Court	287,573	165,690	157,294	155,000
Magistrate Court	425,972	406,419	388,866	400,000
Board of Assessors	715	150	447	500
Animal Shelter Fees	151,922	150,130	131,095	150,000
Dasher – Fire Services	15,000	-	-	-
Feed the Elderly	12,839	11,342	11,424	-
Bird Supper	5,500	3,768	-	-
LCSO – Jail Inmate Medical	3,941	3,255	2,871	3,000
LCSO – Bond Fees	88,700	73,460	71,880	70,000
LCSO – Investigations	58,142	70,284	46,938	50,000
LCSO – Sheriff Fees	42,353	40,140	40,870	40,000
LCSO – Work Detail	500	-	-	-
LCSO – Credit Card Fees	875	1,992	439	500
LCSO – Fingerprint Fees	34,118	19,305	1,963	250
LCSO – Other	3,659	3,723	5,133	4,500
LCSO – COAM	-	-	-	-
BOC – Credit Card Fees	17,996	27,800	32,761	30,000
Public Works – Administration	-	1,083	1,789	-
Public Works – Culvert Fees	33,078	37,594	47,699	35,000
Evidence Tapes	100	25	100	-
Bad Check Fees	2,051	1,585	1,280	1,750
Other	5,088	27,944	3,207	3,500
Contributions – Animal Shelter	3,745	3,230	1,004	-
LCSO – Resource Officer	343,169	387,233	517,949	518,000
Rent – 4H Camp	36,046	39,172	26,081	37,500
Rent – Civic Center	4,200	2,575	4,500	2,500
Rent – Other	545,318	560,738	638,359	648,000
Total Charges for Service	3,747,909	3,582,276	3,708,588	3,706,000
Fines & Forfeitures:				
Fines – Superior Court	1,603,199	1,567,606	1,452,553	1,300,000
Fines – State Court	189,878	189,846	198,302	185,000
Total Fines & Forfeitures	1,793,077	1,757,452	1,650,856	1,485,000

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General Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Charges for Service:				
FIFAs	55,186	105,000	75,000	(28.57)%
Board of Elections	44,218	500	500	(99.09)%
LCSO – Vehicle Usage	802	-	-	0.00%
Clerk of Court	361,872	430,000	430,000	1.16%
Probate Court	125,482	155,000	160,000	3.23%
Magistrate Court	315,523	400,000	385,000	(3.75)%
Board of Assessors	91	250	250	(50.00)%
Animal Shelter Fees	98,440	135,000	125,000	(16.67)%
Dasher – Fire Services	-	-	-	0.00%
Feed the Elderly	860	-	-	0.00%
Bird Supper	12,750	-	-	0.00%
LCSO – Jail Inmate Medical	3,415	3,000	4,000	33.33%
LCSO – Bond Fees	64,181	70,000	75,000	7.14%
LCSO – Investigations	39,688	45,000	48,000	(4.00)%
LCSO – Sheriff Fees	33,510	40,000	40,000	0.00%
LCSO – Work Detail	50	-	-	0.00%
LCSO – Credit Card Fees	-	-	-	(100.00)%
LCSO – Fingerprint Fees	23,990	20,000	28,000	11,100.00%
LCSO – Other	20,111	4,500	20,000	344.44%
LCSO – COAM	2,889	-	-	0.00%
BOC – Credit Card Fees	32,607	36,000	40,000	33.33%
Public Works – Administration	1,955	-	1,500	100.00%
Public Works – Culvert Fees	50,883	40,000	45,000	28.57%
Evidence Tapes	75	-	-	0.00%
Bad Check Fees	175	500	500	(71.43)%
Other	2,660	3,500	3,500	0.00%
Contributions – Animal Shelter	559	-	-	0.00%
LCSO – Resource Officer	540,675	540,000	541,000	4.44%
Rent – 4H Camp	26,800	30,000	30,000	(20.00)%
Rent – Civic Center	2,400	2,500	3,500	40.00%
Rent – Other	584,721	640,000	640,000	(1.23)%
Total Charges for Service	3,281,793	3,880,750	3,660,750	(1.22)%
Fines & Forfeitures:				
Fines – Superior Court	1,180,389	1,500,000	1,650,000	26.92%
Fines – State Court	124,324	165,000	165,000	(10.81)%
Total Fines & Forfeitures	1,304,713	1,665,000	1,815,000	22.22%

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General Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Investment Income:				
Interest Income	8,126	16,522	21,576	20,000
Total Investment Income	8,126	16,522	21,576	20,000
Miscellaneous:				
Misc. – Vendor Commissions	2,147	3,344	2,429	2,500
Misc. – Other	3,234	1,027	76,389	2,500
Insurance Reimbursements	68,416	59,343	13,236	-
General Surplus Sales	4,732	18,033	23,727	5,000
Total Miscellaneous	78,530	81,747	115,781	10,000
Operating Transfers:				
Transfers In – 911 Operations	160,000	160,000	160,000	160,000
Transfers In – Special Services	220,000	275,000	275,000	325,000
Transfers In – Water & Sewer	265,000	350,000	377,000	450,000
Transfers In – Sanitation	65,000	-	-	-
Transfers In – Landfill	4,000	104,000	104,000	150,000
Total Operating Transfers	714,000	889,000	916,000	1,085,000
Total Revenues	47,657,385	48,685,886	52,254,206	51,458,538

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General Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Investment Income:				
Interest Income	6,705	10,000	10,000	(50.00)%
Total Investment Income	6,705	10,000	10,000	(50.00)%
Miscellaneous:				
Misc. – Vendor Commissions	4,148	2,500	3,500	40.00%
Misc. – Other	2,559	2,500	2,500	0.00%
Insurance Reimbursements	33,591	-	-	0.00%
General Surplus Sales	177,879	10,000	20,000	300.00%
Total Miscellaneous	218,177	15,000	26,000	160.00%
Operating Transfers:				
Transfers In – 911 Operations	120,000	160,000	160,000	0.00%
Transfers In – Special Services	243,750	325,000	325,000	0.00%
Transfers In – Water & Sewer	337,500	450,000	450,000	0.00%
Transfers In – Sanitation	-	-	-	0.00%
Transfers In – Landfill	112,500	150,000	150,000	0.00%
Total Operating Transfers	813,750	1,085,000	1,085,000	0.00%
Total Revenues	39,720,797	51,542,788	54,076,788	5.09%

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General Fund
Revenue Charts

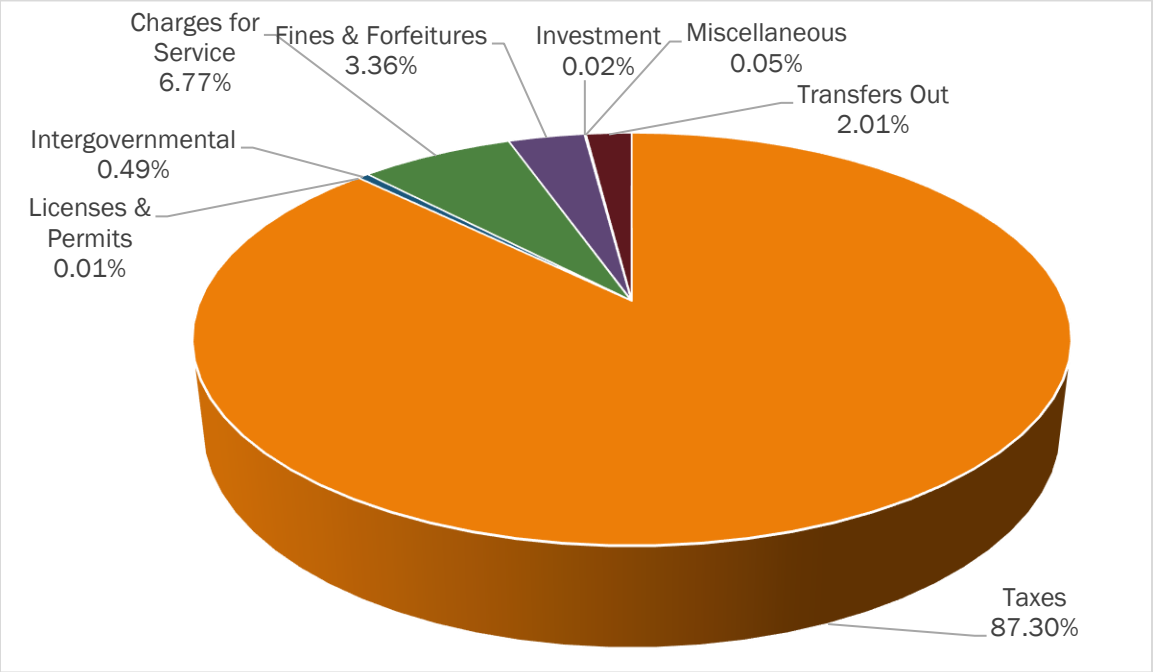


FIGURE 36 – GENERAL FUND REVENUES BY TYPE

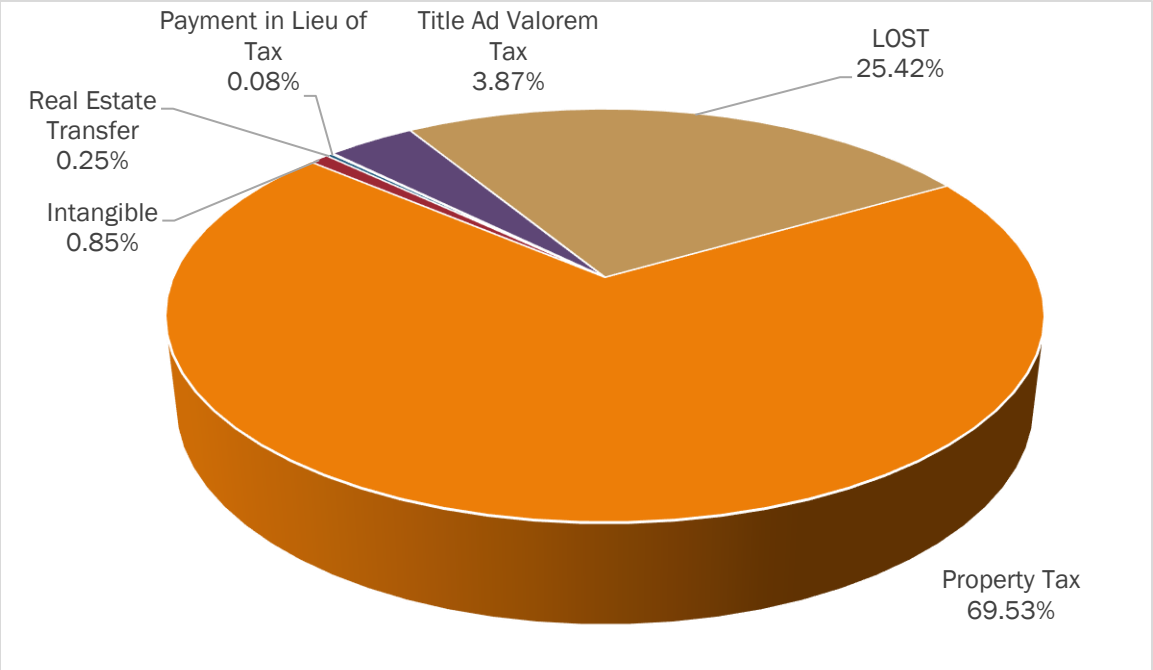


FIGURE 37 – GENERAL FUND TAX REVENUES BY TYPE

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General Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Government:				
Personal Services	5,721,457	6,028,513	6,104,893	6,285,254
Services & Contracts	3,342,523	3,627,278	3,826,896	4,313,272
Supplies & Materials	155,695	128,430	144,052	139,038
Capital Outlay	155,882	345,034	494,609	228,114
Debt Service	886,053	1,052,363	1,053,785	1,046,600
Total General Government	10,261,609	11,181,617	11,624,235	12,012,278
Judicial:				
Personal Services	3,020,523	3,306,853	3,355,852	3,488,300
Services & Contracts	2,139,797	2,089,929	3,133,446	2,280,456
Supplies & Materials	44,190	41,605	56,508	48,075
Capital Outlay	-	6,438	8,875	-
Debt Service	-	-	-	-
Total Judicial	5,204,510	5,444,825	5,554,681	5,816,831
Public Safety:				
Personal Services	13,786,908	14,312,925	14,119,340	13,857,351
Services & Contracts	4,933,276	5,229,745	5,894,947	5,256,262
Supplies & Materials	215,947	127,492	175,291	142,187
Capital Outlay	200,000	254,068	132,463	178,750
Debt Service	-	-	-	-
Total Public Safety	19,136,131	19,924,231	20,322,041	19,434,550
Public Works:				
Personal Services	2,626,111	2,880,454	2,722,992	2,825,242
Services & Contracts	2,012,161	1,822,102	2,228,022	2,024,913
Supplies & Materials	23,032	22,391	40,165	26,043
Capital Outlay	12,100	12,048	11,997	-
Debt Service	-	-	-	-
Total Public Works	4,673,404	4,736,995	5,003,176	4,876,198
Health & Welfare:				
Personal Services	-	-	-	-
Services & Contracts	675,423	716,667	718,281	705,740
Supplies & Materials	4,500	2,829	6,030	2,400
Capital Outlay	-	-	28,924	-
Debt Service	-	-	-	-
Total Health & Welfare	679,923	719,506	753,235	708,140

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General Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
General Government:				
Personal Services	5,342,891	6,719,724	6,458,463	2.76%
Services & Contracts	3,382,228	4,846,065	4,920,042	14.07%
Supplies & Materials	130,086	279,928	124,475	(10.47)%
Capital Outlay	49,578	1,230,099	353,714	55.06%
Debt Service	98,685	1,108,800	1,110,600	6.12%
Total General Government	9,003,469	14,244,616	12,967,294	7.95%
Judicial:				
Personal Services	3,005,961	3,959,442	3,642,095	4.41%
Services & Contracts	1,979,425	2,526,158	2,412,731	5.80%
Supplies & Materials	38,855	122,130	36,780	(23.49)%
Capital Outlay	-	61,000	751,500	100.00%
Debt Service	-	-	-	0.00%
Total Judicial	5,024,241	6,668,730	6,843,106	17.64%
Public Safety:				
Personal Services	12,385,393	14,331,641	14,146,747	2.09%
Services & Contracts	4,311,245	5,402,352	5,286,677	0.58%
Supplies & Materials	137,100	231,215	145,565	2.38%
Capital Outlay	179,500	326,700	150,000	(16.08)%
Debt Service	-	-	-	0.00%
Total Public Safety	17,012,888	20,291,908	19,728,989	1.52%
Public Works:				
Personal Services	2,414,288	2,833,819	2,823,384	(0.07)%
Services & Contracts	1,681,537	2,196,035	2,110,020	4.20%
Supplies & Materials	27,231	38,037	25,368	(2.59)%
Capital Outlay	35,830	1,351,689	11,810	100.00%
Debt Service	-	-	-	0.00%
Total Public Works	4,158,887	6,419,580	4,970,582	1.94%
Health & Welfare:				
Personal Services	-	-	-	0.00%
Services & Contracts	641,218	777,572	751,935	6.55%
Supplies & Materials	2,687	6,600	2,600	8.33%
Capital Outlay	-	30,450	-	0.00%
Debt Service	-	-	-	0.00%
Total Health & Welfare	643,905	814,622	754,535	6.55%

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General Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Culture & Recreation:				
Personal Services	-	-	-	-
Services & Contracts	4,580,105	4,681,078	4,829,388	4,702,500
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Culture & Recreation	4,580,105	4,681,078	4,829,388	4,702,500
Housing & Development:				
Personal Services	-	-	-	-
Services & Contracts	2,910,801	2,947,327	2,966,525	3,002,000
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Housing & Development	2,910,801	2,947,327	2,966,525	3,002,000
Operating Transfers	879,027	829,879	845,041	897,741
General Fund:				
Personal Services	25,154,998	26,528,745	26,303,077	26,456,147
Services & Contracts	20,594,086	21,099,714	22,597,505	22,285,143
Supplies & Materials	443,365	337,169	422,046	357,743
Capital Outlay	367,981	617,588	676,867	406,864
Debt Service	886,053	1,052,363	1,053,785	1,046,600
Operating Transfers	879,027	829,879	845,041	906,041
Total General Fund	48,325,509	50,465,459	51,898,322	51,458,538

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General Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Culture & Recreation:				
Personal Services	-	-	-	0.00%
Services & Contracts	1,064,949	4,742,500	4,725,000	0.48%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Culture & Recreation	1,064,949	4,742,500	4,725,000	0.48%
Housing & Development:				
Personal Services	-	-	-	0.00%
Services & Contracts	56,250	3,004,000	3,000,000	(0.07)%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Housing & Development	56,250	3,004,000	3,000,000	(0.07)%
Operating Transfers	673,306	1,414,013	1,087,282	20.00%
General Fund:				
Personal Services	23,148,534	27,844,626	27,070,689	2.32%
Services & Contracts	13,117,123	23,478,032	23,206,405	4.13%
Supplies & Materials	335,958	678,160	334,788	(6.42)%
Capital Outlay	264,558	3,076,338	1,267,024	211.41%
Debt Service	98,685	1,108,800	1,110,600	6.12%
Operating Transfers	673,306	1,414,013	1,087,282	20.00%
Total General Fund	37,638,164	57,599,969	54,078,788	5.09%

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General Fund
Expenditures by Type and Line

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Personal Services:				
Health Insurance	3,259,009	4,327,940	3,479,620	3,747,744
Life Insurance	40,052	35,477	34,198	38,895
Other Employee Benefits	12,107	30,788	38,945	38,400
Retirement	2,206,187	2,441,687	2,269,657	2,144,615
Salaries – Regular	18,068,524	17,975,182	18,598,452	18,655,707
Social Security	1,315,034	1,292,351	1,330,814	1,323,229
Workers Compensation	254,086	425,320	551,391	507,557
Total Personal Services	25,154,998	26,528,745	26,303,077	26,456,147
Services & Contracts:				
Advertising	35,745	12,377	12,673	16,776
Appropriations	10,271,544	10,841,270	11,482,539	11,668,387
Bird Supper	12,758	11,007	10,000	10,000
Christmas Decorations/Programs	2,954	3,198	4,926	4,000
Commission Projects	1,006	5,326	2,214	3,000
Commission Retreat	640	619	1,985	2,000
Contractual Services – Animal Care	90,152	98,664	88,657	100,000
Contractual Services – K9s	5,901	8,191	13,966	8,000
Contractual Services – Other	1,364,127	1,428,387	1,462,855	1,635,949
Contractual Services – SGRC	64,659	49,801	48,632	51,070
Contractual Services – State of Georgia	188,098	162,843	195,454	225,726
Court Costs	106,055	84,519	122,999	126,970
Credit Card Fees	15,448	21,843	29,662	30,000
Dry Cleaning	-	8,123	-	-
Dues – Professional Organizations	27,646	26,369	30,409	27,343
Education & Training – Seminar	38,917	43,783	44,109	54,825
Education & Training – Travel	87,534	74,365	91,021	90,060
Employee Testing	11,087	11,923	15,382	11,000
Facilities – Repair/Maintenance	225,976	126,931	186,286	101,180
Fees – Organizations	1,607	1,305	1,430	1,430
Fleet Rental	2,416,391	2,191,065	2,963,579	2,388,435
Gasoline & Diesel Fuel	280	-	-	-
GBI Fees	70,429	2,794	799	1,000
Indigent – Legal	64,422	39,846	28,326	42,500
Informant Buys	-	5,000	4,000	5,000
Judgments & Damages	46,461	25,748	21,904	24,000
Jury Witness	99,762	110,495	85,441	80,000
Other Equipment – Repair/Maintenance	66,276	84,088	51,224	56,300
Poll Worker Meals	1,725	-	-	-

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General Fund
Expenditures by Type and Line

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Personal Services:				
Health Insurance	3,198,562	3,747,744	3,784,248	0.97%
Life Insurance	38,040	42,777	38,348	(1.41)%
Other Employee Benefits	35,377	41,400	38,400	0.00%
Retirement	1,887,540	2,314,797	2,222,772	3.64%
Salaries – Regular	16,353,026	19,733,730	19,101,807	2.39%
Social Security	1,180,887	1,431,366	1,368,414	3.41%
Workers Compensation	455,103	532,812	516,700	1.80%
Total Personal Services	23,148,534	27,844,626	27,070,689	2.32%
Services & Contracts:				
Advertising	12,220	15,361	11,650	(30.56)%
Appropriations	3,949,376	11,831,425	12,306,110	5.47%
Bird Supper	18,134	10,000	10,000	0.00%
Christmas Decorations/Programs	7,945	7,000	7,000	75.00%
Commission Projects	4,452	3,000	5,000	66.67%
Commission Retreat	1,627	2,000	2,000	0.00%
Contractual Services – Animal Care	55,639	142,500	85,000	(15.00)%
Contractual Services – K9s	8,711	8,000	9,500	18.75%
Contractual Services – Other	1,385,462	2,108,415	1,404,698	(14.14)%
Contractual Services – SGRC	37,271	51,920	47,770	(6.46)%
Contractual Services – State of Georgia	180,883	267,127	242,870	7.60%
Court Costs	155,151	160,570	177,650	39.91%
Credit Card Fees	27,338	30,000	38,000	26.67%
Dry Cleaning	-	-	-	0.00%
Dues – Professional Organizations	22,623	28,227	27,776	1.58%
Education & Training – Seminar	34,501	93,690	55,655	1.51%
Education & Training – Travel	65,881	131,395	90,551	0.55%
Employee Testing	12,324	11,000	13,000	18.18%
Facilities – Repair/Maintenance	168,392	121,680	125,430	23.97%
Fees – Organizations	1,130	1,430	1,430	0.00%
Fleet Rental	1,791,326	2,388,435	2,362,272	(1.10)%
Gasoline & Diesel Fuel	-	-	-	0.00%
GBI Fees	1,757	1,000	2,500	150.00%
Indigent – Legal	26,351	153,000	37,500	(11.76)%
Informant Buys	5,000	5,000	5,000	0.00%
Judgments & Damages	29,273	30,000	30,000	25.00%
Jury Witness	65,661	80,000	85,000	6.25%
Other Equipment – Repair/Maintenance	45,987	91,300	48,950	(13.06)%
Poll Worker Meals	-	-	-	0.00%

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General Fund
Expenditures by Type and Line

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Services & Contracts:				
Postage & Shipping	142,110	130,587	144,7520	131,869
Printing	65,783	53,761	42,007	48,210
Prisoner – Feeding	702,480	721,534	697,328	695,000
Prisoner – Medical	1,104,801	1,246,785	1,365,748	1,400,000
Prisoner – Other	-	-	7,020	1,000
Professional Services – Non-capital	855,900	888,645	861,321	756,000
Property & Casualty Premiums	537,260	557,479	616,588	616,026
Public Works Week	92	-	376	250
Rent/Lease	50,756	50,799	46,813	48,559
Road Maintenance – Asphalt	36,039	33,041	28,025	35,300
Road Maintenance – Culverts	65,917	92,501	74,265	50,000
Road Maintenance – Other	86,642	138,056	54,836	69,970
Road Maintenance – Signs	14,602	18,247	15,592	15,000
Statutory Allowance	3,600	3,600	3,600	3,600
Subscriptions	9,405	9,259	8,288	10,669
Tag & Title Fees	156	49	311	-
Technology Fleet Rental	-	-	-	-
Tire Disposal	2,685	-	-	-
Travel	12,572	11,482	11,271	18,500
Unemployment Benefits	18,702	18,603	33,263	30,000
Uniforms	79,219	52,702	54,273	56,275
Utilities – Cable Television	1,148	1,049	1,107	1,080
Utilities – Cell Phones/Pagers	165,286	162,221	148,424	144,935
Utilities – Electricity	997,359	1,087,999	1,028,449	1,043,564
Utilities – LP Fuel	2,458	1,692	1,986	1,885
Utilities – Natural Gas	17,842	21,497	21,417	21,825
Utilities – Telephones	84,176	76,668	78,313	82,372
Utilities – Water	195,722	222,212	238,873	224,803
Vehicle Repair/Maintenance	23,775	19,366	12,817	13,500
Total Services & Contracts	20,594,085	21,099,714	22,597,505	22,285,143
Supplies & Materials:				
Chemical Supplies	-	-	540	800
Clerk Supplies	375	-	-	400
Commission Supplies	1,669	903	2,300	1,208
DARE Supplies	1,385	10,216	10,500	10,000
Election Supplies	5,864	9,191	5,328	7,500
Janitorial Supplies	43,786	33,854	40,707	36,680
Medical Shots & Supplies	-	-	387	-
Office Supplies	133,180	108,443	119,915	103,850

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General Fund
Expenditures by Type and Line

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Services & Contracts:				
Postage & Shipping	157,381	134,494	150,465	14.10%
Printing	40,193	52,064	38,366	0.00%
Prisoner – Feeding	594,182	700,000	700,000	0.72%
Prisoner – Medical	1,134,153	1,400,000	1,400,000	0.0%0
Prisoner – Other	1,470	1,000	1,000	0.00%
Professional Services – Non-capital	810,165	761,640	819,800	8.44%
Property & Casualty Premiums	601,356	601,356	601,356	(2.38)%
Public Works Week	-	500	500	100.00%
Rent/Lease	41,745	42,443	45,374	(6.56)%
Road Maintenance – Asphalt	41,071	58,000	40,000	13.31%
Road Maintenance – Culverts	80,122	80,000	80,000	60.00%
Road Maintenance – Other	46,090	69,970	69,970	0.00%
Road Maintenance – Signs	18,008	30,000	20,000	33.33%
Statutory Allowance	3,300	3,600	3,600	0.00%
Subscriptions	6,034	12,505	8,131	(23.79)%
Tag & Title Fees	253	-	-	0.00%
Technology Fleet Rental	-	-	384,152	100.00%
Tire Disposal	-	2,000	2,000	100.00%
Travel	2,703	23,300	20,000	(26.49)%
Unemployment Benefits	14,902	30,000	20,000	(33.33)%
Uniforms	44,216	59,665	54,135	(3.80)%
Utilities – Cable Television	907	1,100	1,100	1.85%
Utilities – Cell Phones/Pagers	122,408	148,653	148,352	2.36%
Utilities – Electricity	867,599	1,046,834	960,924	(7.92)%
Utilities – LP Fuel	942	990	990	(47.48)%
Utilities – Natural Gas	14,077	20,650	19,400	(11.11)%
Utilities – Telephones	68,282	83,633	81,483	(1.08)%
Utilities – Water	269,316	324,010	294,895	31.18%
Vehicle Repair/Maintenance	21,832	16,150	14,500	7.41%
Total Services & Contracts	13,117,123	23,478,032	23,206,405	4.13%
Supplies & Materials:				
Chemical Supplies	-	-	-	(100.00)%
Clerk Supplies	306	600	300	(25.00)%
Commission Supplies	467	1,408	1,500	24.17%
DARE Supplies	10,518	10,000	10,000	0.00%
Election Supplies	5,334	20,940	5,000	(33.33)%
Janitorial Supplies	33,727	43,180	39,500	7.69%
Medical Shots & Supplies	-	1,468	1,468	100.00%
Office Supplies	103,870	121,324	110,000	5.92%

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General Fund
Expenditures by Type and Line

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Supplies & Materials:				
Program Supplies	61,368	54,214	73,309	46,898
Safety Items	7,492	5,426	4,189	5,750
Small Tools & Equipment	188,246	114,921	164,871	144,657
Total Supplies & Materials	443,365	337,169	422,046	357,743
Capital Outlay:				
Building Fixtures & Furnishings	4,526	691	23,672	-
Computer Equipment	138,359	342,530	244,454	200,000
New Construction	5,031	-	29,725	-
Other Capital Equipment	7,966	200,259	238,096	28,114
Rolling Stock	212,100	74,288	140,920	178,750
Total Capital Outlay	367,981	617,588	676,867	406,864
Debt Service:				
Bond – Insurance & Fees	186,053	242,013	213,400	196,600
Bond Interest	700,000	810,000	840,000	850,000
Bond Principal	-	350	385	-
Other Interest	-	-	-	-
Total Debt Service	886,053	1,052,363	1,053,785	1,046,600
Transfers Out:				
Transfers Out – 911 Communications	867,817	821,669	633,781	897,741
Transfers Out – Radio Communications	11,210	8,210	211,260	8,300
Total Transfers Out	879,207	829,879	845,041	906,041
Transfers Out – 911 Operations	640,000	867,817	821,669	845,041
Transfers Out – Drug Abuse Treatment	245,000	-	-	-
Total Operating Transfers	1,287,771	879,027	829,879	845,041
Total Expenditures	48,325,509	50,465,458	51,898,322	51,458,538

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General Fund
Expenditures by Type and Line

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Supplies & Materials:				
Program Supplies	53,579	83,113	45,048	(3.94)%
Safety Items	2,147	7,538	4,870	(15.30)%
Small Tools & Equipment	126,010	388,589	117,102	(19.05)%
Total Supplies & Materials	S335,958	678,160	334,788	(6.42)%
Capital Outlay:				
Building Fixtures & Furnishings	-	25,600	1,500	100.00%
Computer Equipment	10,319	915,223	950,000	375.00%
New Construction	11,147	239,400	125,600	100.00%
Other Capital Equipment	68,372	1,086,950	28,114	0.00%
Rolling Stock	174,721	809,165	161,810	(9.48)%
Total Capital Outlay	264,558	3,076,338	1,267,024	211.41%
Debt Service:				
Bond – Insurance & Fees	98,300	196,600	179,600	(8.65)%
Bond Interest	-	850,000	870,000	2.35%
Bond Principal	385	-	-	0.00%
Other Interest	-	62,200	61,000	100.00%
Total Debt Service	98,685	1,108,800	1,110,600	6.12%
Transfers Out:				
Transfers Out – 911 Communications	673,306	1,405,713	1,086,282	21.00%
Transfers Out – Radio Communications	-	8,300	1,000	(87.95%
Total Transfers Out	673,306	1,414,013	1,087,282	20.00%
Transfers Out – 911 Operations	633,781	1,097,377	897,741	6.24%
Transfers Out – Drug Abuse Treatment	-	-	-	0.00%
Total Operating Transfers	845,041	1,097,377	906,041	7.22%
Total Expenditures	37,638,164	57,599,969	54,076,788	5.09%

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General Fund Expenditure Charts

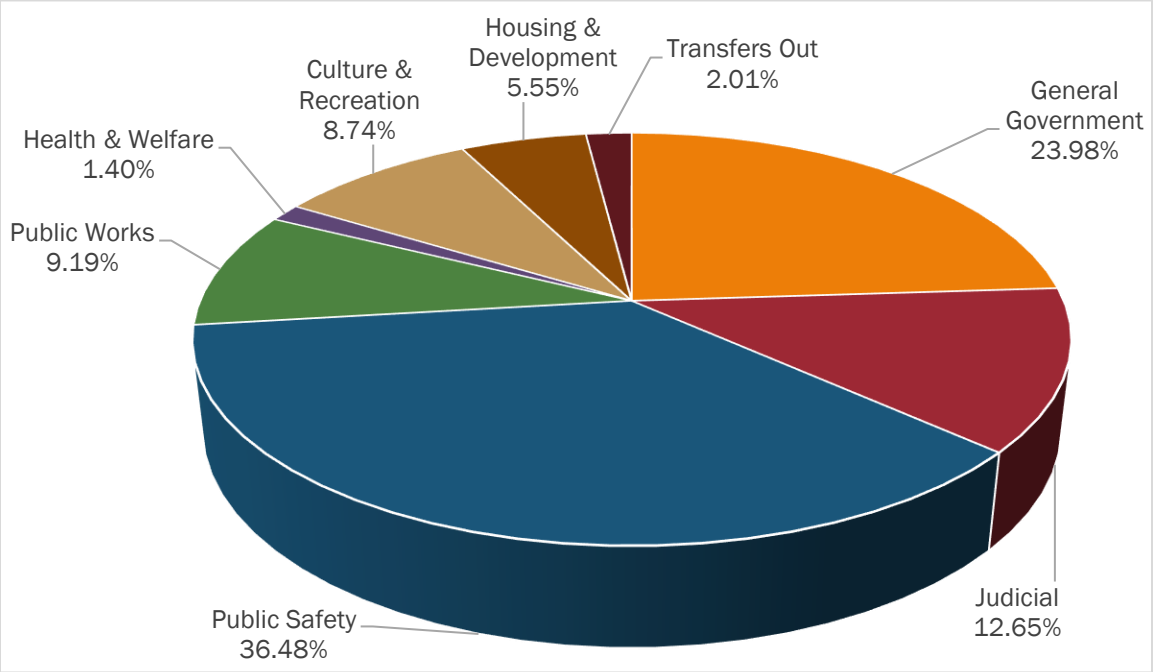


FIGURE 38 - GENERAL FUND EXPENDITURES BY FUNCTION

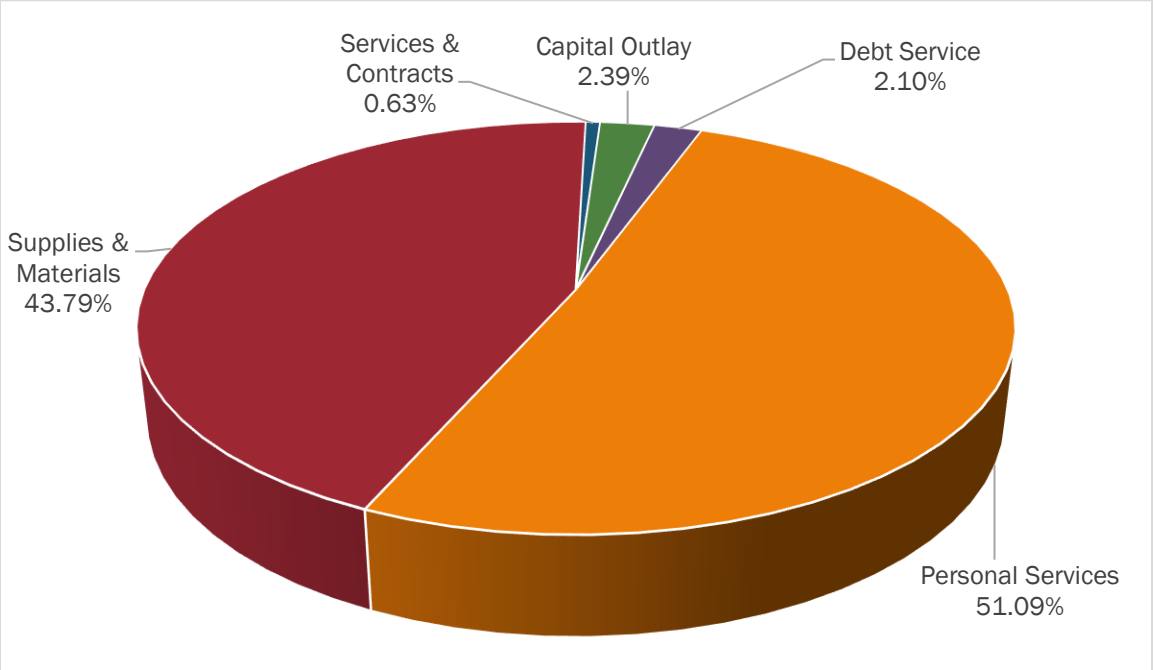


FIGURE 39 - GENERAL FUND EXPENDITURES BY TYPE

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General Fund
Board of Commissioners

The Office of the Board of Commissioners is the legislative branch of the County government. The Board develops 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 an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency"

Each year, at its annual planning meeting, the Board of Commissioners set the goals for the next twelve to eighteen months for the County. Several years ago, the Board adopted a "Back to Basics" philosophy which reflected the primary goals over the past several years. As seen in the earlier discussion on Goals, the Board has expanded their goals, both long term and short term, based on their current priorities.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	127,161	146,671	144,068	143,520	144,000	0.33%
Services & Contracts	42,977	44,817	42,733	45,202	55,250	22.23%
Supplies & Materials	2,571	1,622	2,490	1,458	2,000	37.17%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	172,708	193,111	189,291	190,180	201,250	5.82%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Chairman	1	1	1	1	1	1	1	0.00%
Commissioner	5	5	5	5	5	5	5	0.00%
Total	6	6	6	6	6	6	6	0.00%

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General Fund
Board of Commissioners

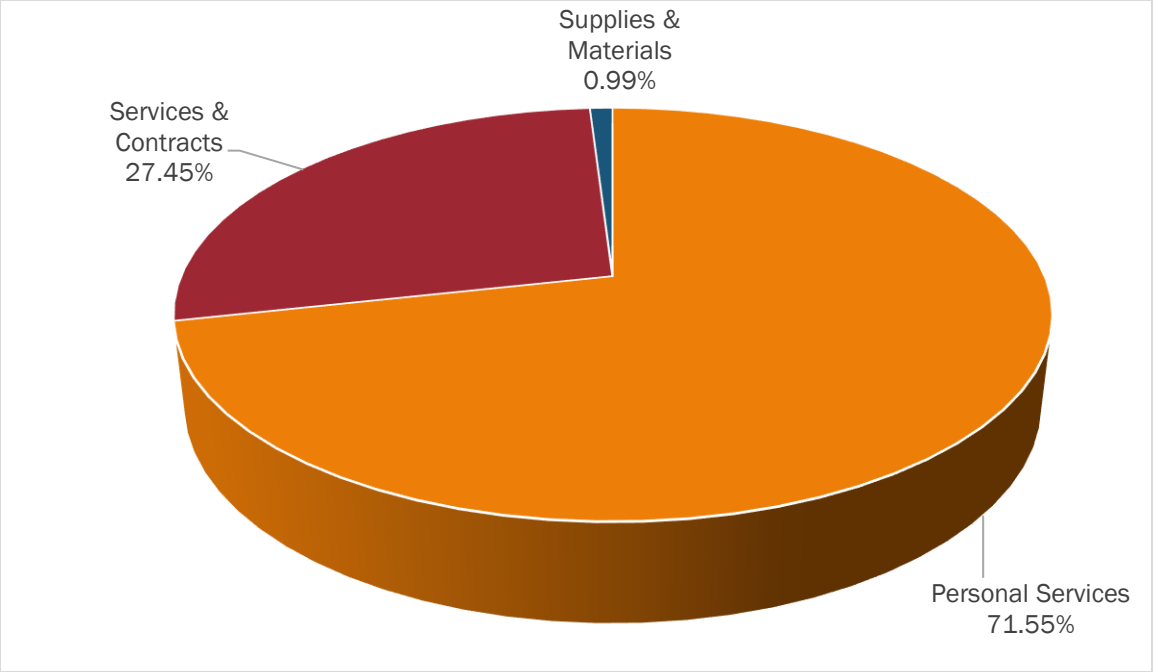


FIGURE 40 - BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE

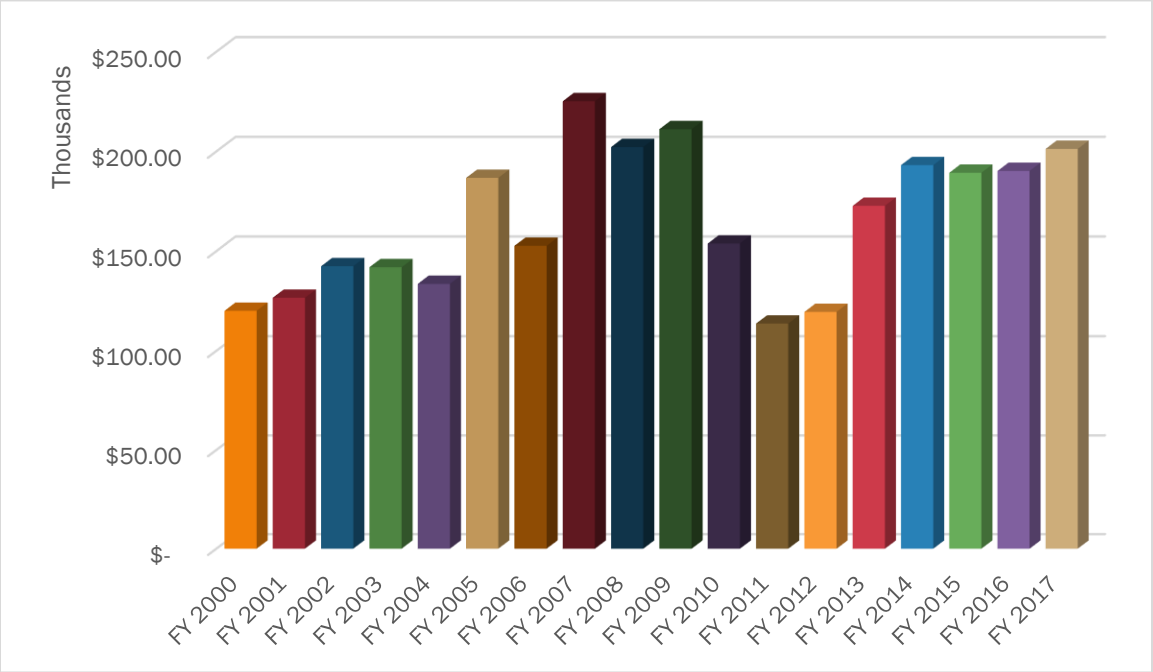


FIGURE 41 - BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

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General Fund
Board of Commissioners

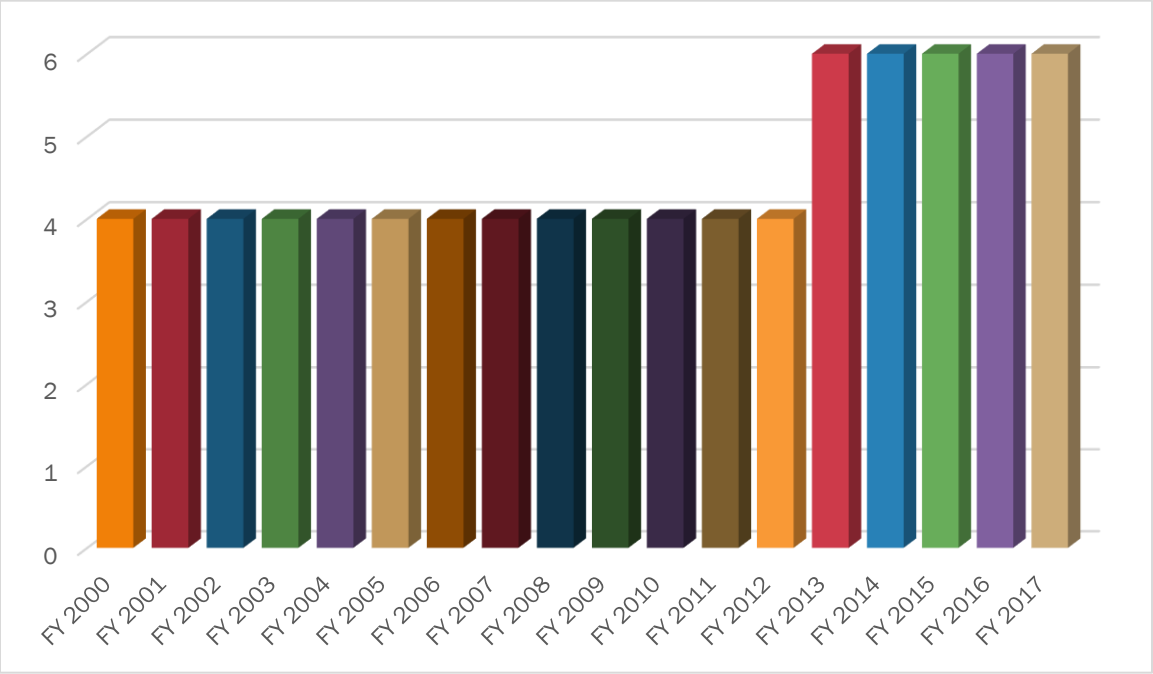


FIGURE 42 - BOARD OF COMMISSIONERS - PERSONNEL HISTORY

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General Fund
County Clerk

The Office of the County Clerk is responsible for meeting legislatively required standards related to open meetings and open records law. In addition, staff prepares meeting materials, maintains records in accordance with record retention policies set forth by the Secretary of State and responds to media/public requests for information.

Significant Accomplishments/Events:

- December 12 marked the first anniversary of the new website. The site is updated weekly with new information and several departments have expanded the information available on the site.
- Two additional years of minutes have been audited and retired to the vault for storage.

Challenges:

- There has been an increase in the number and volume of open records requests. Additional staff time has been allocated to manage the retrieval of documents subject to the act. In addition, an increase in the public's expectations of services and information available electronically can pose a challenge in that county governments are comprised of many officials, offices and agencies. This environment can prohibit the development of a standardized format by which citizens can expect to do business with the County.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	175,818	174,127	249,204	203,690	210,402	3.30%
Services & Contracts	4,313	5,993	5,696	5,369	11,042	105.66%
Supplies & Materials	3,041	362	924	1,000	900	(10.00)%
Capital Outlay	-	-	28,113	28,114	28,114	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	183,173	180,482	283,937	238,173	250,458	5.16%

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General Fund
County Clerk

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	-	-	1	1	-	-	-	(100.00)%
Administrative Clerk	-	-	1	1	1	1	1	0.00%
Administrative Technician	1	-	-	-	-	-	-	0.00%
Administrative Technician PT	-	2	-	-	-	-	-	0.00%
Administrative Clerk – Information Services	-	1	1	-	-	-	-	0.00%
Information Technician	1	1	-	-	1	1	1	100.00%
County Clerk – PIO	1	1	1	1	1	1	1	0.00%
Total	3	5	4	3	3	3	3	0.00%

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General Fund
County Clerk

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: To increase the amount of content on the website in order to decrease the number of open records requests for documents Measure: % reduction in open records requests for documents	n/a	10%	25%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To ensure compliance with all open meetings law requirements Measure: # of violations of open meetings requirements	0	0	0	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To fully develop the intranet module of the County's website in order to meet the communication needs of employees Measure: % of development of an environment that contains a presence from all County departments that provide employee services	n/a	n/a	100.00%	CGII: To educate citizens regarding their county government

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General Fund
County Clerk

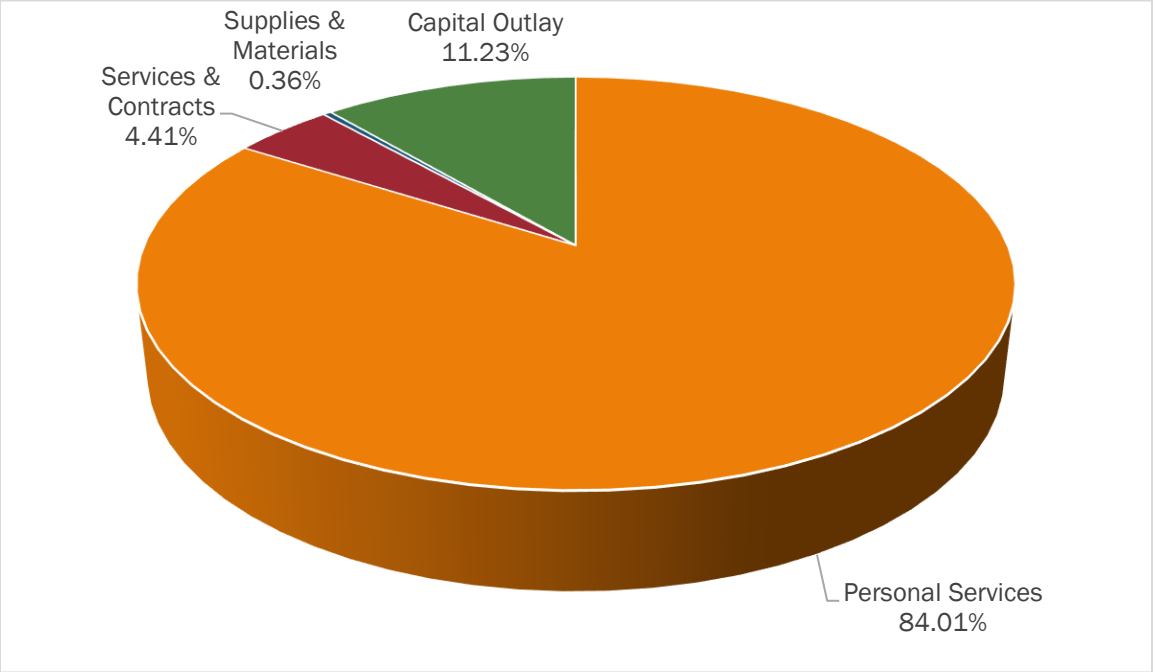


FIGURE 43 – COUNTY CLERK - EXPENDITURES BY TYPE

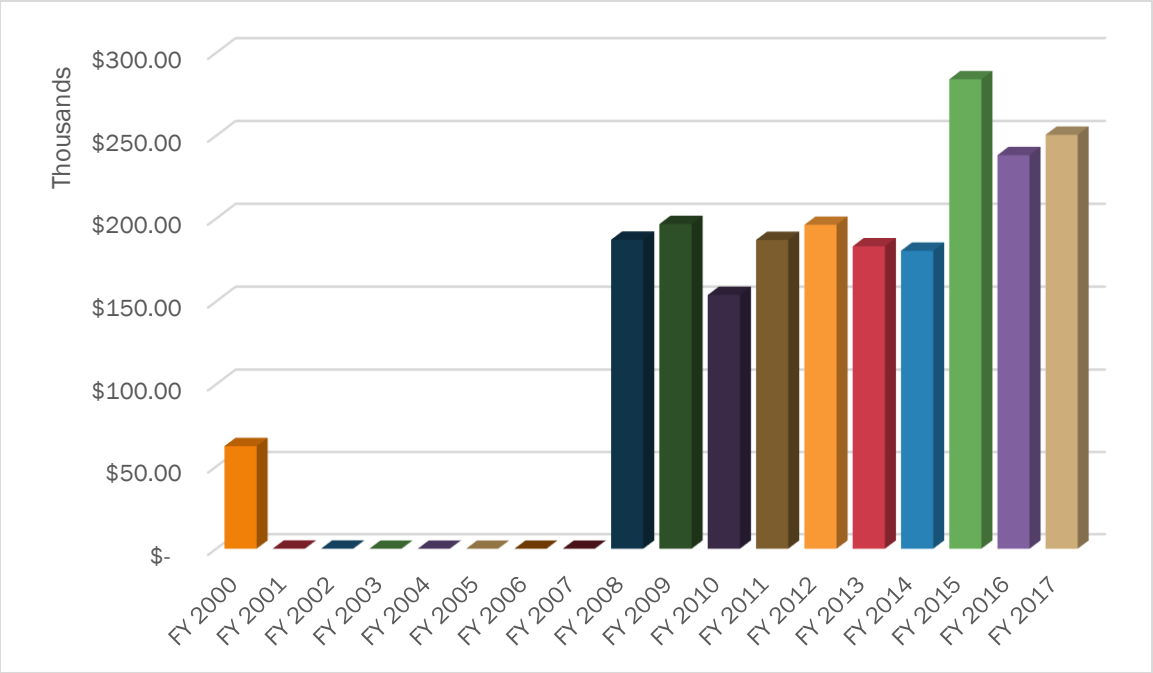


FIGURE 44 – COUNTY CLERK - EXPENDITURE HISTORY (CLERK'S BUDGET WAS INCLUDED WITH COUNTY MANAGER FOR FY 2001 – FY 2005)

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General Fund
County Clerk

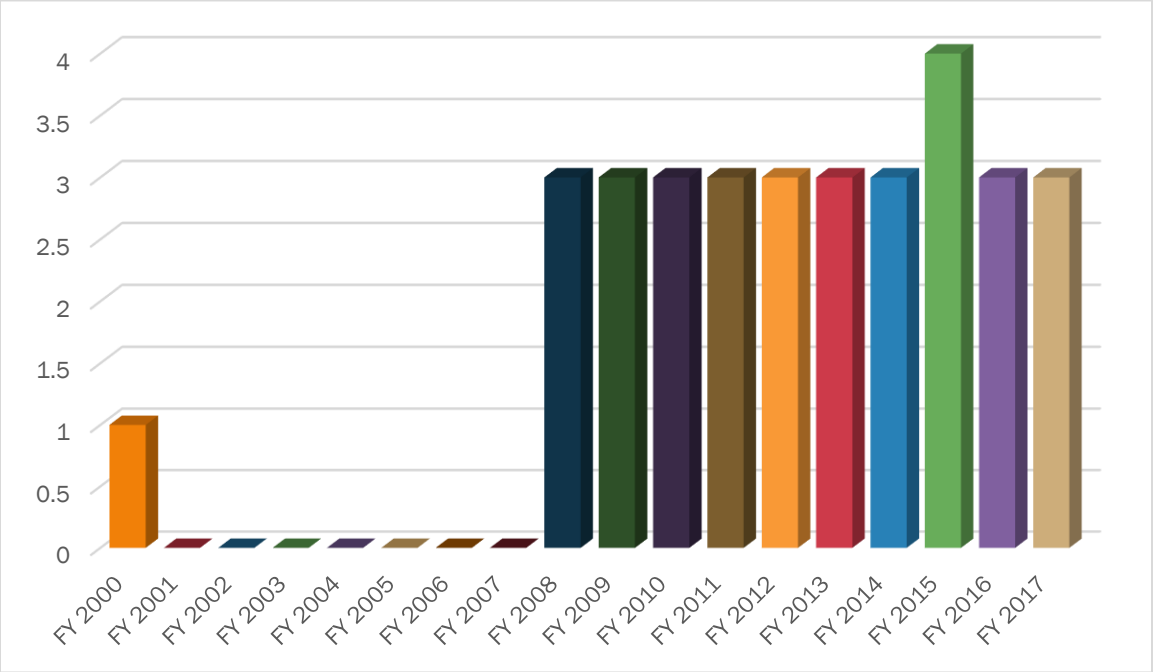


FIGURE 45 – COUNTY CLERK - PERSONNEL HISTORY (CLERK'S BUDGET WAS INCLUDED WITH COUNTY MANAGER FOR FY 2001 – FY 2005)

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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 review and future assessment and planning based on County policy and the Board's goals and direction.

Significant Accomplishments/Events:

- The Budget Committee along with the County Manager's office was able to present a balanced budget to the Board of Commissioners that allowed for a decrease in the millage rate for citizens.

Challenges:

- Proposed Sable Trail interstate natural gas pipeline
- Due to errors, the tax digest was delayed significantly, resulting in property taxes being collected much later in the year.
- Extraordinary animal control cases which generated a great deal of public attention

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	350,122	310,253	303,379	316,278	342,100	8.16%
Services & Contracts	8,480	8,563	6,490	13,106	13,016	(0.69)%
Supplies & Materials	3,967	116	269	350	350	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	362,569	318,933	310,138	329,734	355,466	7.80%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	1	1	-	-	-	-	-	0.00%
County Manager	1	1	1	1	1	1	1	0.00%
Executive Assistant	-	-	1	1	1	1	1	0.00%
Purchasing Agent – Internal Auditor	1	-	-	-	-	-	-	0.00%
Total	3	2	2	2	2	2	2	0.00%

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General Fund
County Manager

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Present a balanced budget to the Commission meeting any directive of the Board by April 28th Measure: % of balanced budgets submitted to Commission by deadline; balanced budgets presented to citizens by July 1st	75%	80%	85%	CGIII: To ensure the financial strength of the County
Goal: Eliminate citizen complaints in all departments by five percent and resolution of complaints to 95% of calls in 3 business days Measure: % of calls to citizens made within three business days	70%	75%	80%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Maintain/exceed 80% compliance for departments reporting to the Board on a quarterly basis Measure: % of departments in compliance with quarterly reporting including performance measures	70%	75%	75%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
County Manager

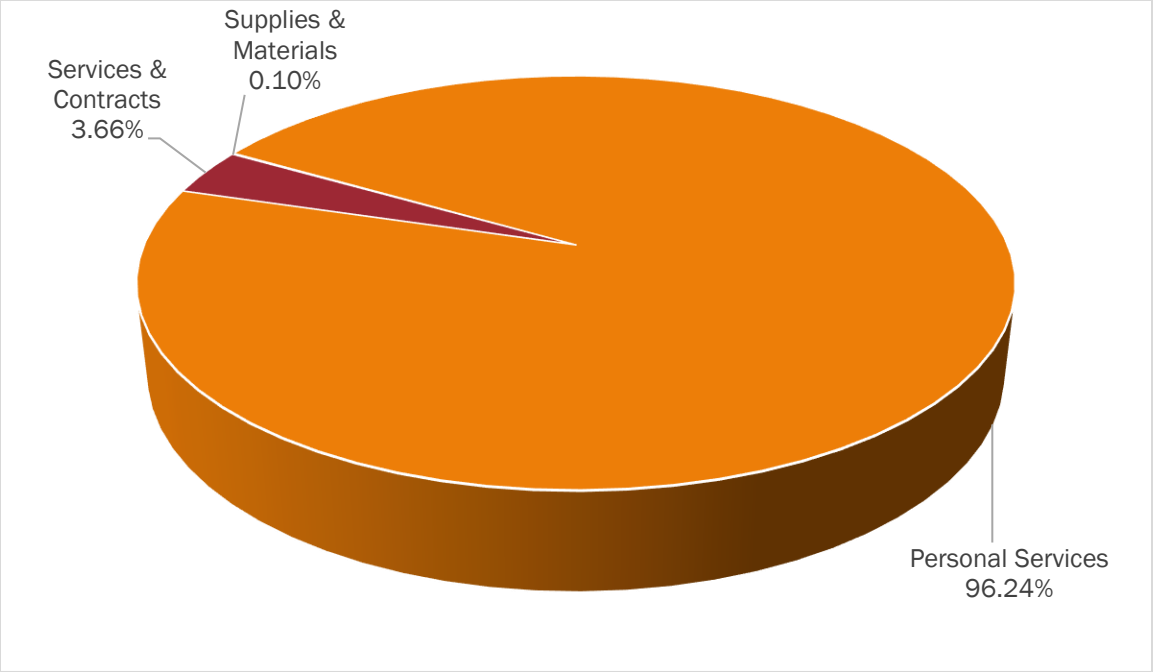


FIGURE 46 – COUNTY MANAGER - EXPENDITURES BY TYPE

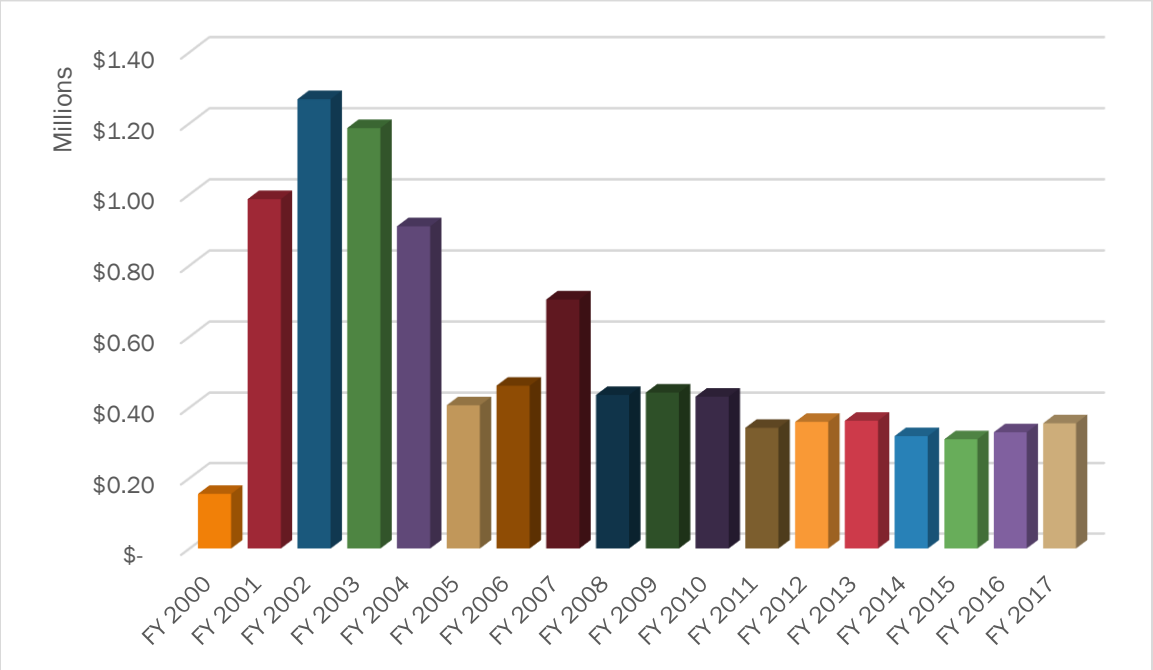


FIGURE 47 – COUNTY MANAGER - EXPENDITURE HISTORY (INCLUDED OTHER DIVISIONS FROM FY 2001 THROUGH FY 2007)

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General Fund
County Manager

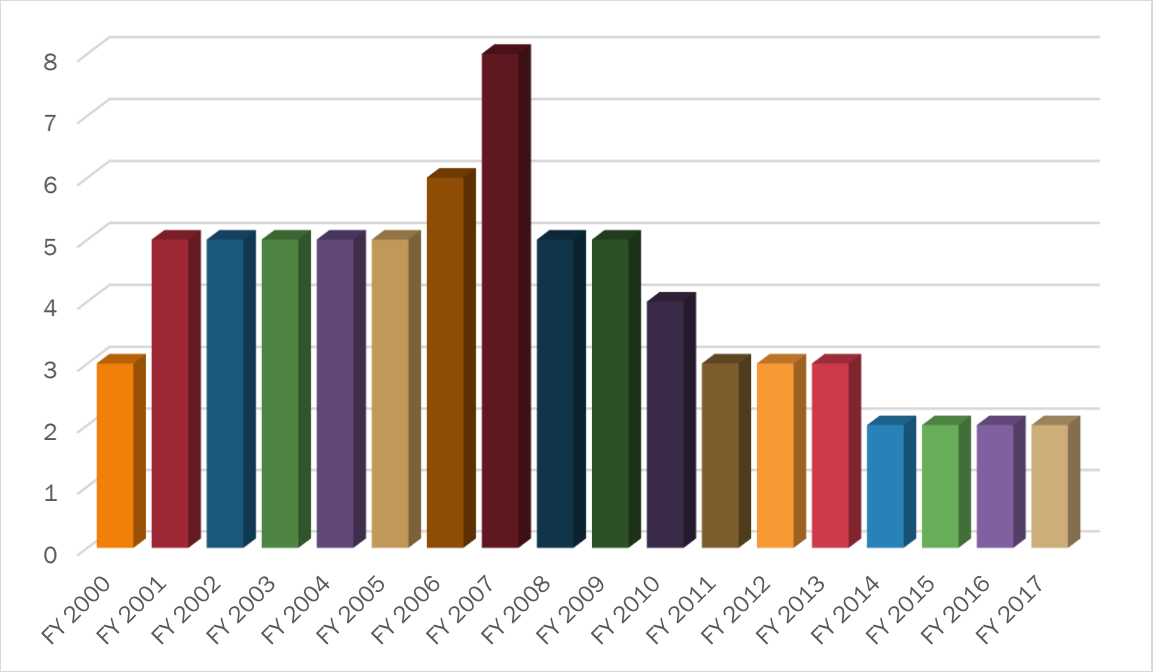


FIGURE 48 – COUNTY MANAGER - PERSONNEL HISTORY (INCLUDED OTHER DIVISIONS FROM FY 2001 THROUGH FY 2007)

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General Fund
Board of Elections

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

Significant Accomplishments/Events:

- All full-time staff are state certified in elections
- 25% of voter files have been scanned into the ElectioNet system, eliminating maintenance needs for paper files
- Accomplished 100% compliance for all elected officials, groups and candidates for the State Ethics requirements

Challenges:

- Increase in the items required to be produced and distributed at the local level, increasing costs of elections
- Decrease in the number of people willing to serve as poll workers

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	397,855	340,947	349,201	361,268	318,137	(11.94)%
Services & Contracts	88,412	60,403	65,993	68,421	75,321	10.08%
Supplies & Materials	27,907	15,578	6920	14,920	8,500	(42.95)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	514,174	416,928	422,114	444,589	401,958	(9.59)%

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General Fund
Board of Elections

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Clerk	1	2	1	1	1	1	1	0.00%
Administrative Secretary	-	-	1	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	1	0.00%
Election Board Chair	1	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	2	0.00%
PT Clerk	6	2	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	1	1	1	1	1	0.00%
Total	13	10	10	10	10	10	10	0.00%

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General Fund
Board of Elections

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Increase early voting turnout by 70% for November elections Measure: % of voters voting prior to the last day to vote, November 8, 2016	28%	70%	70.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Scan 100% of voter files into ElectioNet system, eliminating the filing and maintenance of 75,000 paper files Measure: % of paper files scanned	25%	0%	25%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: 100% 24-hour turnaround on absentee ballot by mail applications Measure: % of absentee ballot requests mailed out within 24 hours	100%	100%	100%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce voter wait time for early voting to less than the State average of 20 minutes Measure: Time measured by the entrance and exit of voters with exceptions for special circumstances	15 minutes	15 minutes	15 minutes	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce voter wait time on election day to less than the national average of 13 minutes Measure: Time measured hourly for random voters	n/a	13 minutes or less	13 minutes or less	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Board of Elections

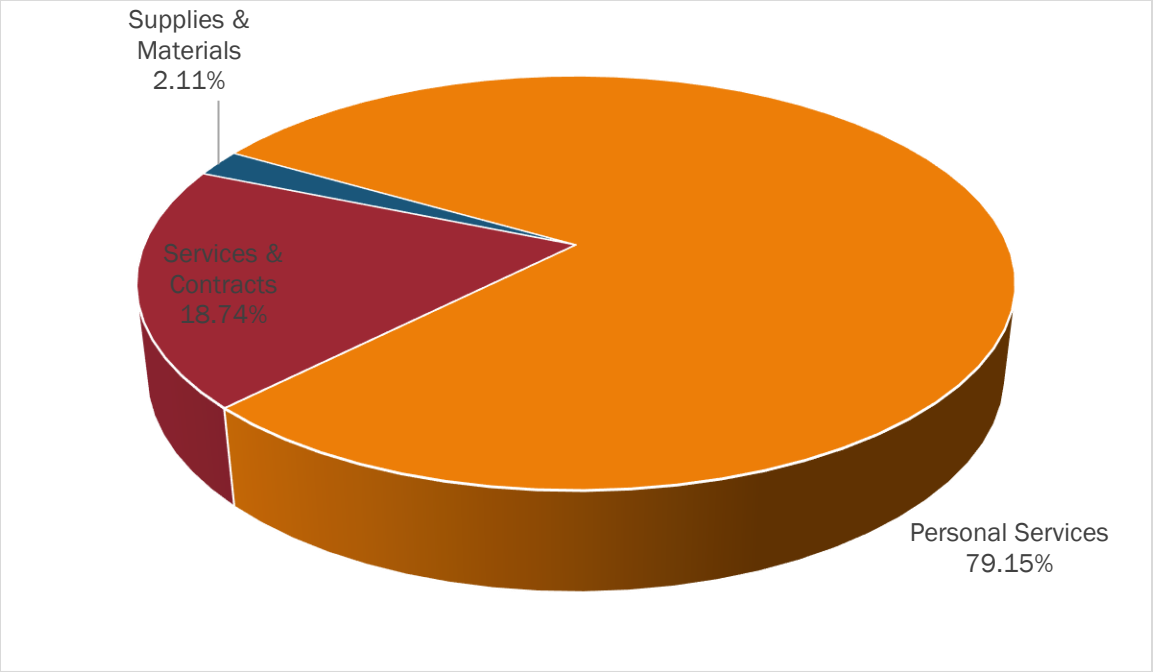


FIGURE 49 – BOARD OF ELECTIONS - EXPENDITURES BY TYPE

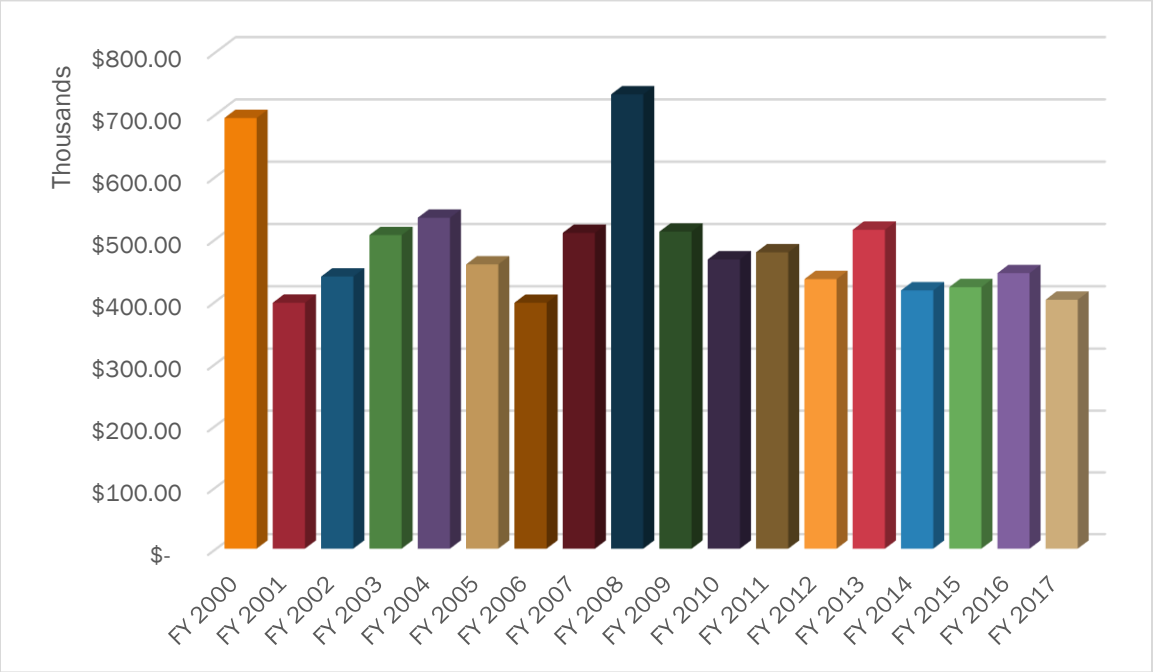


FIGURE 50 – BOARD OF ELECTIONS - EXPENDITURE HISTORY

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General Fund
Board of Elections

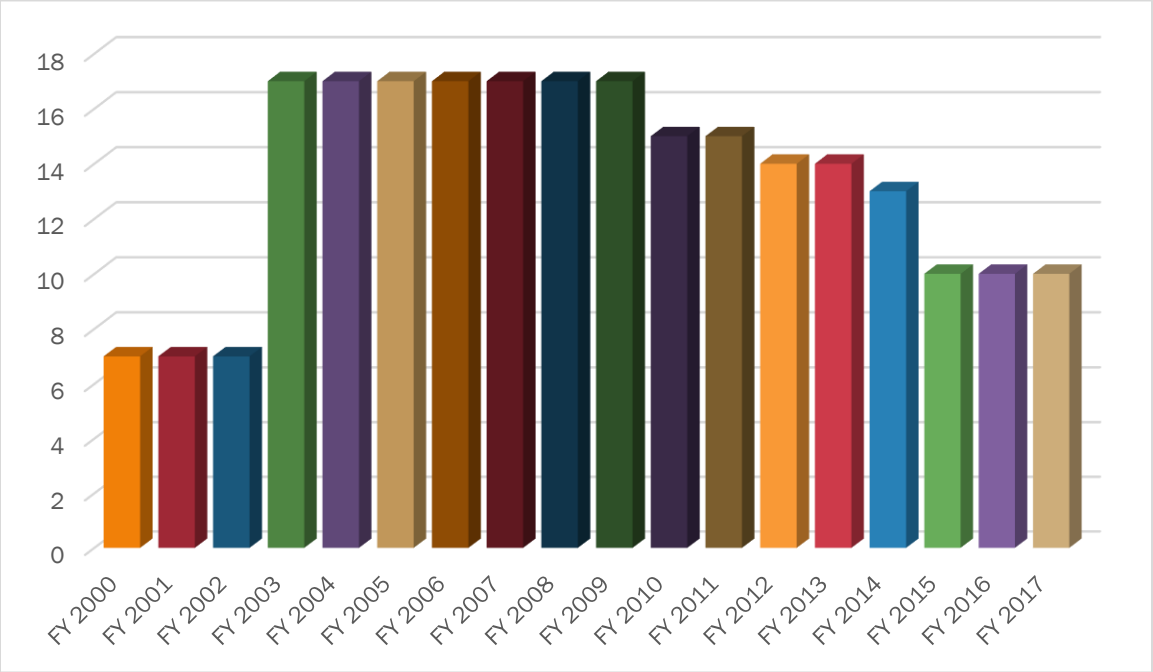


FIGURE 51 – BOARD OF ELECTIONS - PERSONNEL HISTORY

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General Fund
Finance

The Finance Department provides the accounting, payment and collection services for all monies 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

Challenges:

- Staff is working with the attorney's office to update ordinances, many of which have not been updated in several years

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	354,457	402,138	389,101	480,710	492,107	2.37%
Services & Contracts	161,326	142,398	109,971	139,241	139,305	0.05%
Supplies & Materials	2,732	4,100	5,757	5,400	2,000	(62.96)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	518,515	548,816	504,828	625,351	633,412	1.29%

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General Fund
Finance

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Accountant	1	1	-	-	-	-	-	0.00%
Accounting Clerk	-	-	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	0.00%
Chief Accountant	-	-	1	1	1	1	1	0.00%
Co-op Student	1	1	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	1	0.00%
Purchasing Agent	-	1	1	1	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	1	0.00%
Total	6	7	8	8	8	8	8	0.00%

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General Fund
Finance

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Provide quarterly reporting to the Board of Commissioners Measure: % of quarterly reports submitted	75.00%	75.00%	100.00%	CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Develop a county wide system of tracking performance measures Measure: % of departments complying with performance measure requests	50.00%	75.00%	95.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Develop a tracking system for licensing to improve efficiencies and reduce wait time Measure: % of tracking system implemented	75.00%	85.00%	95.00%	CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Finance

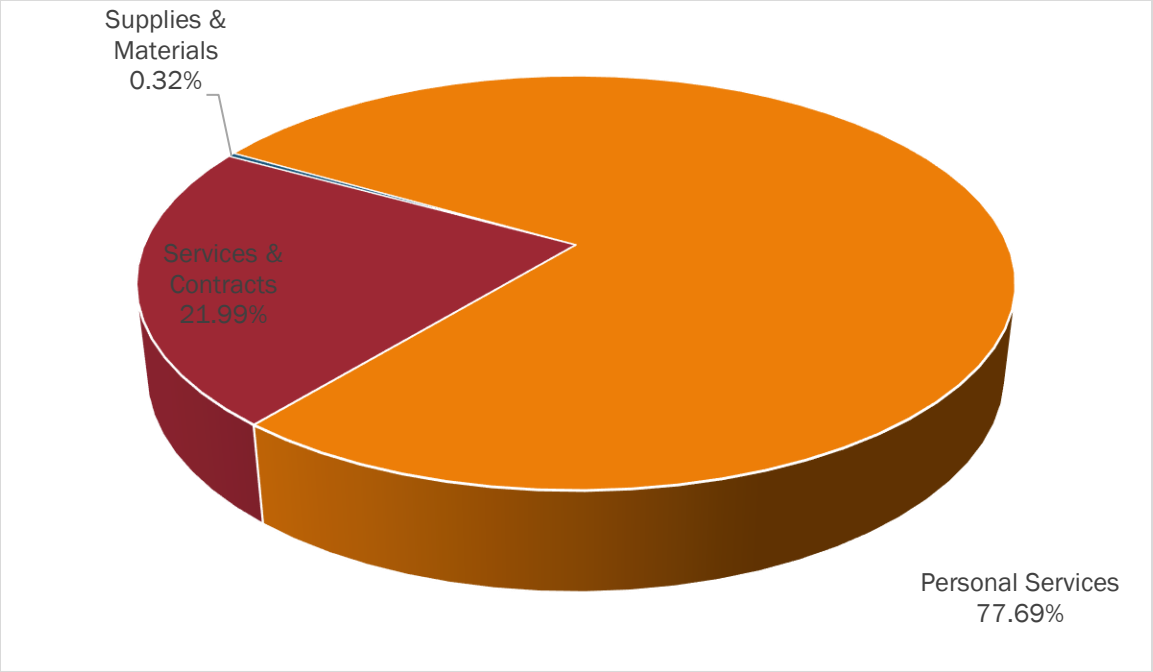


FIGURE 52 – FINANCE - EXPENDITURES BY TYPE

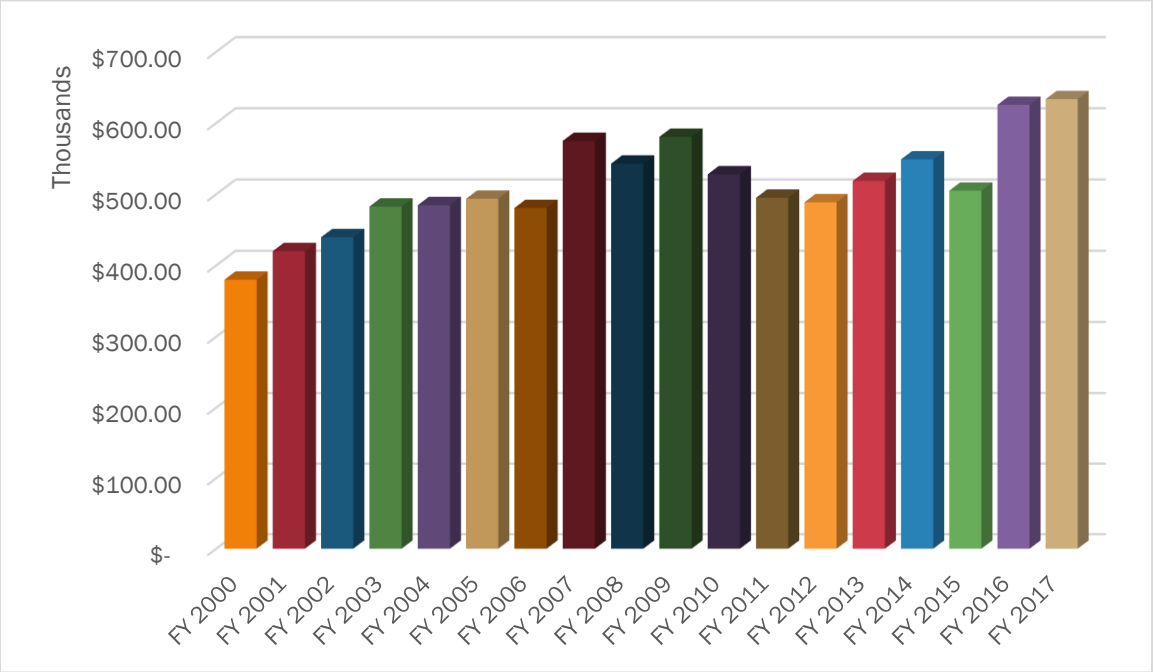


FIGURE 53 – FINANCE - EXPENDITURE HISTORY

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General Fund
Finance

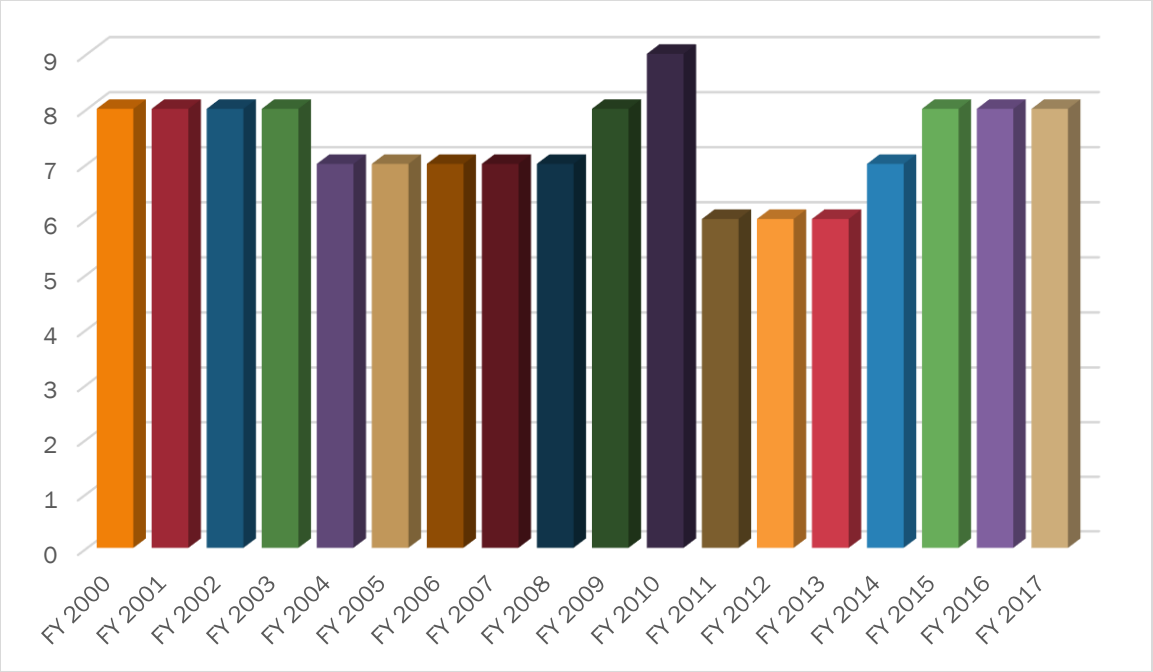


FIGURE 54 – FINANCE - PERSONNEL HISTORY

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General Fund
Human Resources

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

Significant Accomplishments/Events:

- Continuation and enhancement of wellness program, contributing to both a savings in our health plan and an improvement to the overall health of employees
- Initial planning and implementation of an employee training program utilizing online services

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	211,106	257,082	281,163	278,089	286,893	3.17%
Services & Contracts	619,221	621,656	696,632	692,976	696,731	0.54%
Supplies & Materials	4,606	3,342	1,951	3,100	2,700	(12.90)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	834,933	882,079	979,747	974,165	986,324	1.25%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Benefit Technician	-	-	1	1	1	1	1	0.00%
HR Analyst	1	1	1	1	1	1	1	0.00%
HR Director	1	1	1	1	1	1	1	0.00%
HR Technician	2	2	-	-	-	-	-	0.00%
Payroll Technician	-	-	1	1	1	1	1	0.00%
Total	4	4	4	4	4	4	4	0.00%

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General Fund
Human Resources

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Qualify annually for safety incentive discounts for workers' compensation Measure: % of discounts qualified for	100.00%	100.00%	100.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Qualify annually for ACCG's IRMA safety and dividend credit for liability premiums Measure: % of discounts qualified for	100.00%	100.00%	100.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase participation in the health and wellness program contributing to overall employee health and positive impacts on the health insurance program Measure: % of participants	55.00%	75.00%	85.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Human Resources

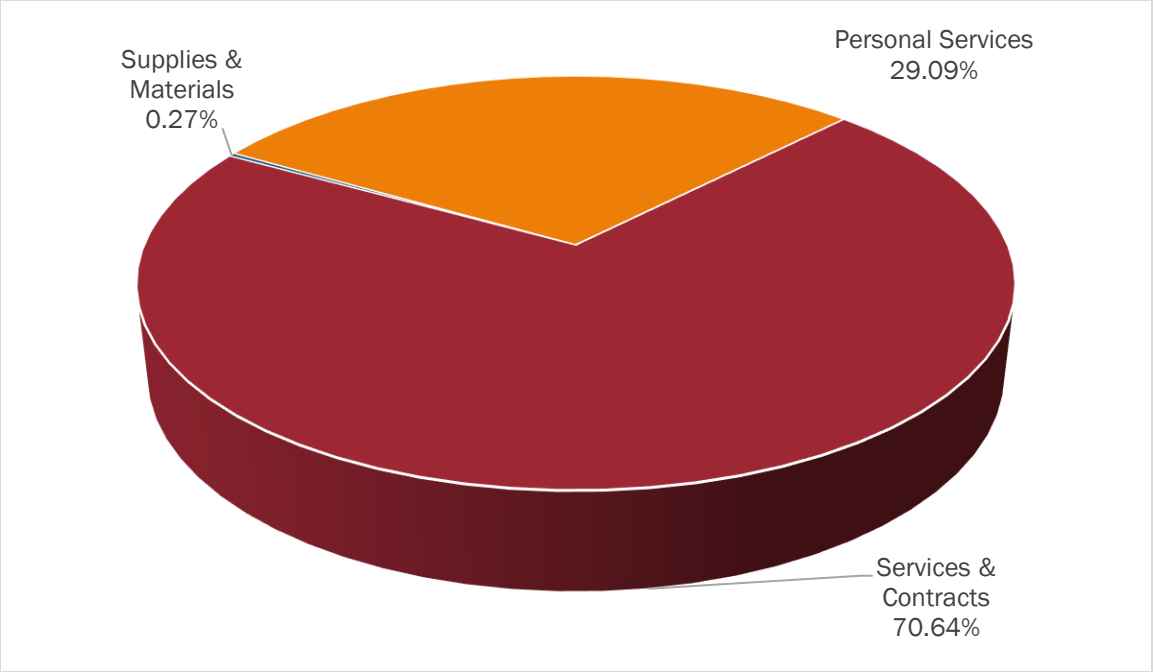


FIGURE 55 – HUMAN RESOURCES - EXPENDITURES BY TYPE

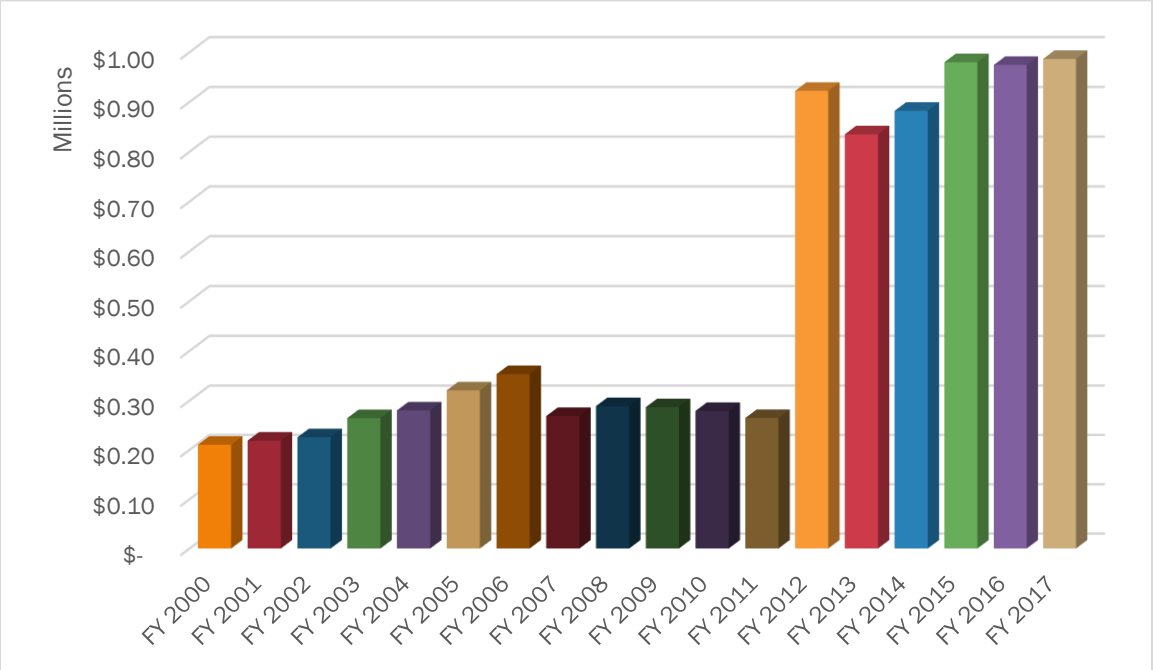


FIGURE 56 – HUMAN RESOURCES - EXPENDITURE HISTORY

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General Fund
Human Resources

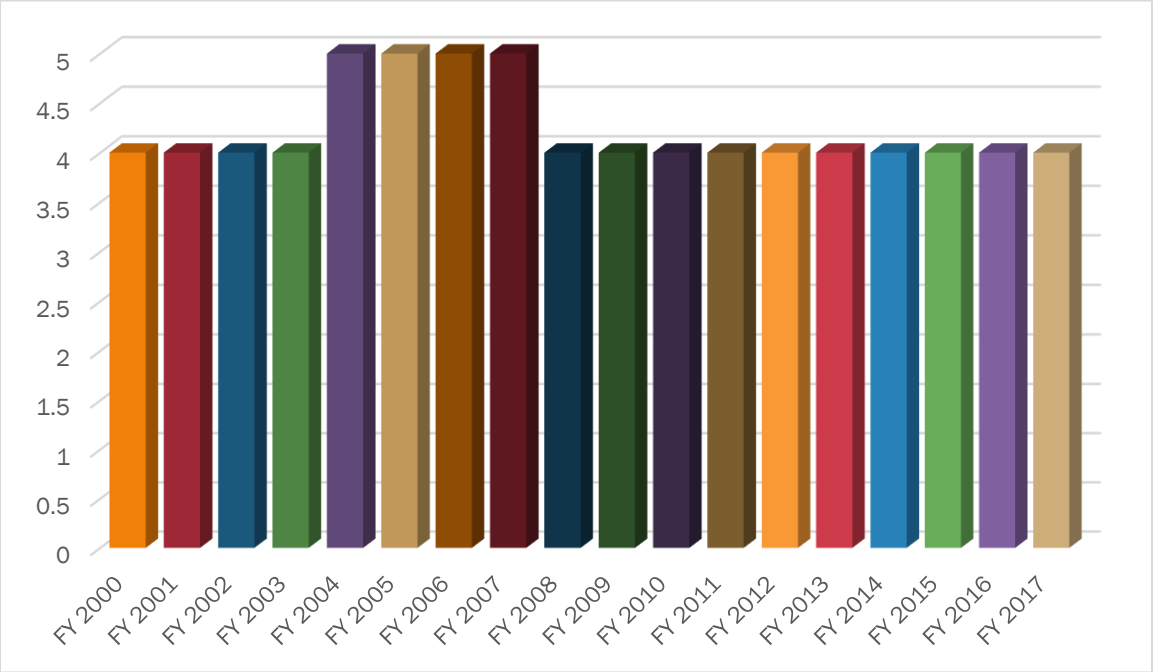


FIGURE 57 – HUMAN RESOURCES - PERSONNEL HISTORY

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General Fund
Information Technology Services

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

Significant Accomplishments/Events:

- In fiscal year 2016, a number of contractual services related to information technology were transferred to the General Facilities department. However, after reviewing the process throughout the year, it was determined for fiscal year 2017 to create a Technology Fleet Fund. The fund will operate much like the vehicle fleet and will be managed by the ITS department. Items moved to General Facilities last year were moved to either the regular ITS department or to the new fund.

Challenges:

- Specific challenges of the ITS department include departments that use replacement computers to grow their fleet, departments neglecting to replace computers as needed and installations by individuals that put the network at risk.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	499,846	493,792	541,433	546,044	612,102	12.10%
Services & Contracts	446,648	493,671	506,712	181,532	316,951	74.60%
Supplies & Materials	34,917	18,719	33,073	21,200	16,200	(23.58)%
Capital Outlay	138,359	335,912	401,795	200,000	200,000	0.00%
Debt Service	-	-	-	-	61,000	100.00%
Total	1,119,769	1,342,093	1,483,014	948,776	1,206,253	27.14%

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General Fund
Information Technology Services

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	-	-	-	-	-	1	-	0.00%
Computer Technician	1	1	-	-	-	-	-	0.00%
Database Administrator	1	1	1	1	1	1	1	0.00%
Help Desk/ Administrative Assistant	1	1	1	1	1	-	1	0.00%
Help Desk Technician	-	-	-	-	-	1	-	0.00%
ITS Director	1	1	1	1	1	1	1	0.00%
ITS Manager/ System Manager	-	-	-	-	-	1	-	0.00%
Jr. Database Administrator	-	-	-	-	-	1	1	100.00%
Network Administrator	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	0.00%
Sr. Network Technician	-	-	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	1	0.00%
Total	7	7	7	7	7	10	8	14.29%

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General Fund
Information Technology Services

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Maintain 99.9999% network uptime Measure: % of network uptime	100.00%	100.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 8x5 live service at help desk Measure: % of help desk support available	75.00%	75.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 24/7 support with 15 minute first callback on priority one issues Measure: % of callbacks made within 15 minutes	85.00%	95.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

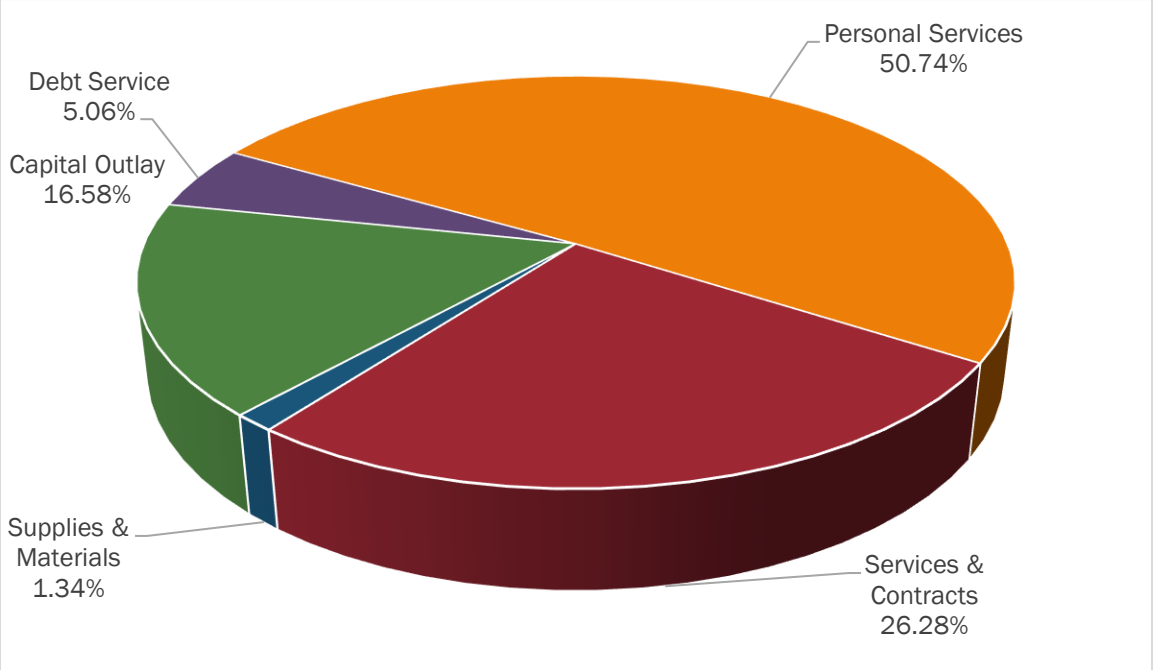


FIGURE 58 – INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE

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General Fund
Information Technology Services

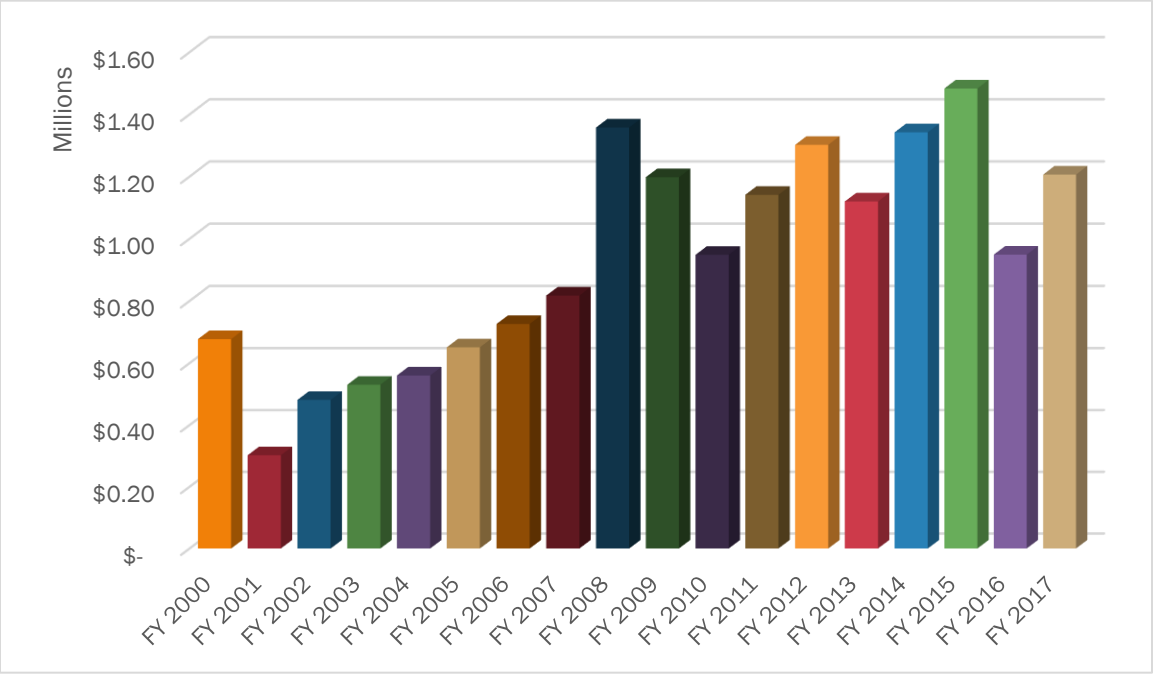


FIGURE 59 – INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

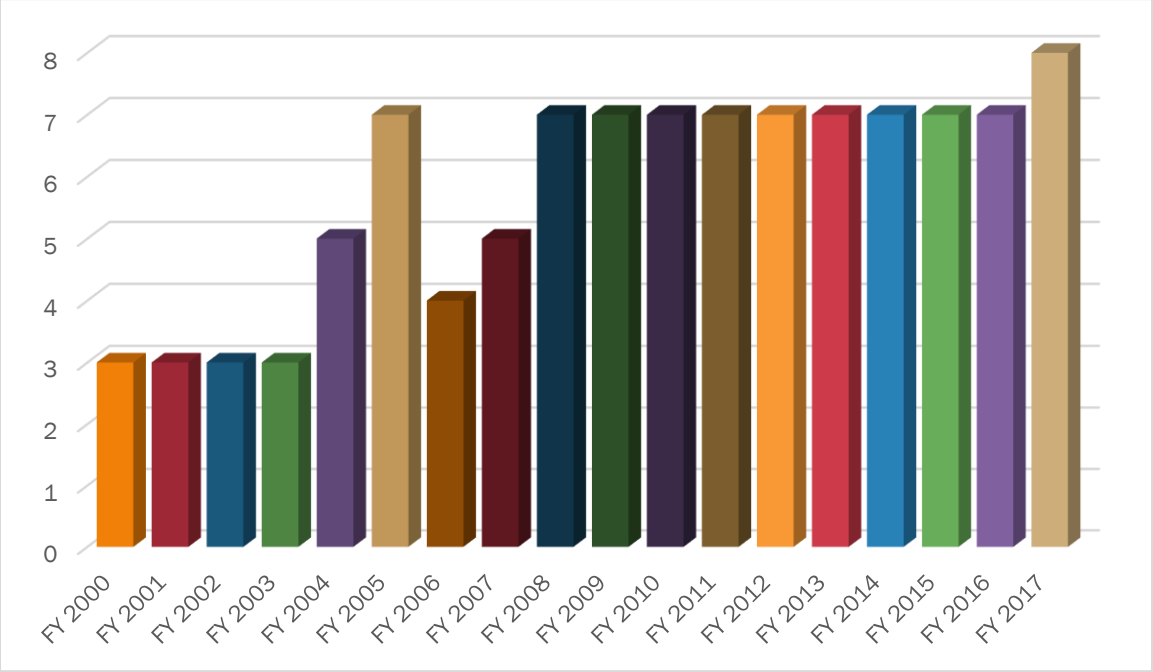


FIGURE 60 – INFORMATION TECHNOLOGY SERVICES - PERSONNEL HISTORY

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General Fund
Tax Commissioner

The Office of the Tax Commissioner is responsible for the collection of all real and personal property taxes, collection of delinquent taxes, handling of tax sales, collection of mobile home taxes, collection of motor vehicle taxes and issuance of license plates.

Challenges:

- Due to issues with the Board of Assessors, the tax bills for 2015 were delayed. The Tax Commissioner's Office placed advertisements to help alleviate some of the confusion taxpayers may have experienced.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	1,034,982	1,132,279	1,101,025	1,110,765	1,112,556	0.16%
Services & Contracts	124,272	139,905	149,475	142,653	189,671	32.96%
Supplies & Materials	23,663	19,921	29,199	18,000	19,050	5.83%
Capital Outlay	528	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,182,917	1,292,104	1,279,699	1,271,418	1,321,277	3.92%

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General Fund
Tax Commissioner

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Account Auditor	-	-	1	1	1	1	1	0.00%
Accounting Technician	2	2	2	2	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	1	0.00%
Collections Auditor	1	1	-	-	-	-	-	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	0.00%
PT Tag Clerk	1	1	1	1	1	1	1	0.00%
Property Tax Manager	-	-	1	1	1	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	1	0.00%
Sr. Tax Clerk	1	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	8	8	8	0.00%
Tag Clerk	-	-	-	-	-	1	-	0.00%
Tag Supervisor	1	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	1	0.00%
Tax Manager	1	1	-	-	-	-	-	0.00%
Total	21	21	21	21	21	22	21	0.00%

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Reduce the number of phone calls missed by 50% Measure: % of missed calls	8.00%	4.00%	4.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce wait times to less than 5 minutes Measure: % of customers helped within 5 minutes	98.00%	98.00%	98.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Tax Commissioner

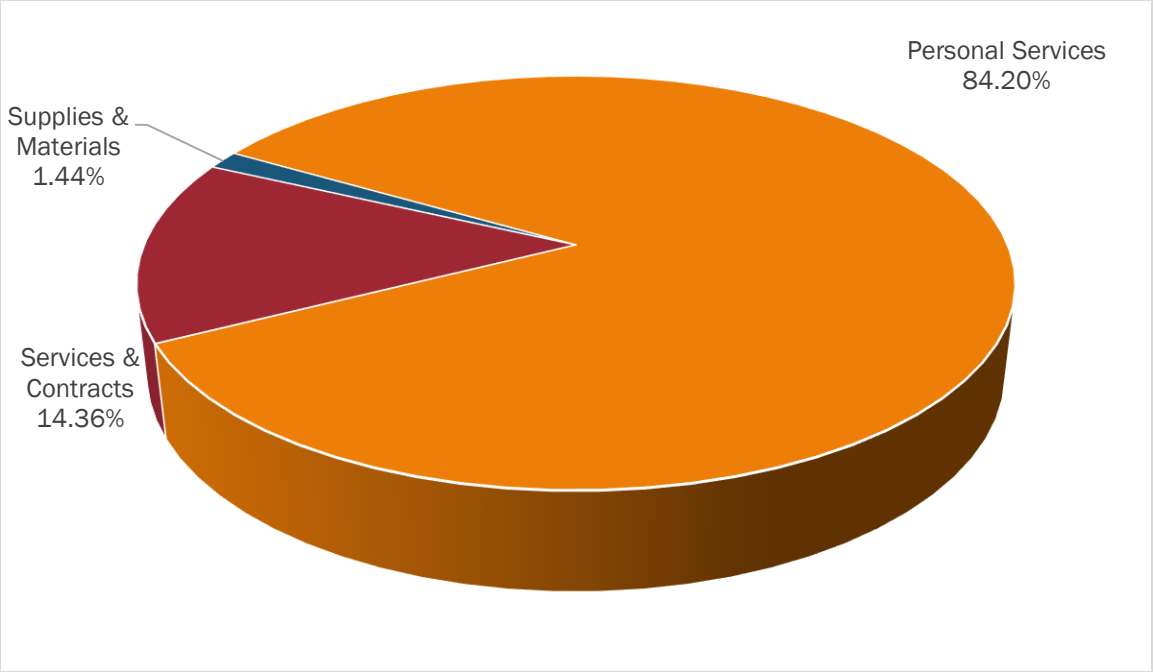


FIGURE 61 – TAX COMMISSIONER - EXPENDITURES BY TYPE

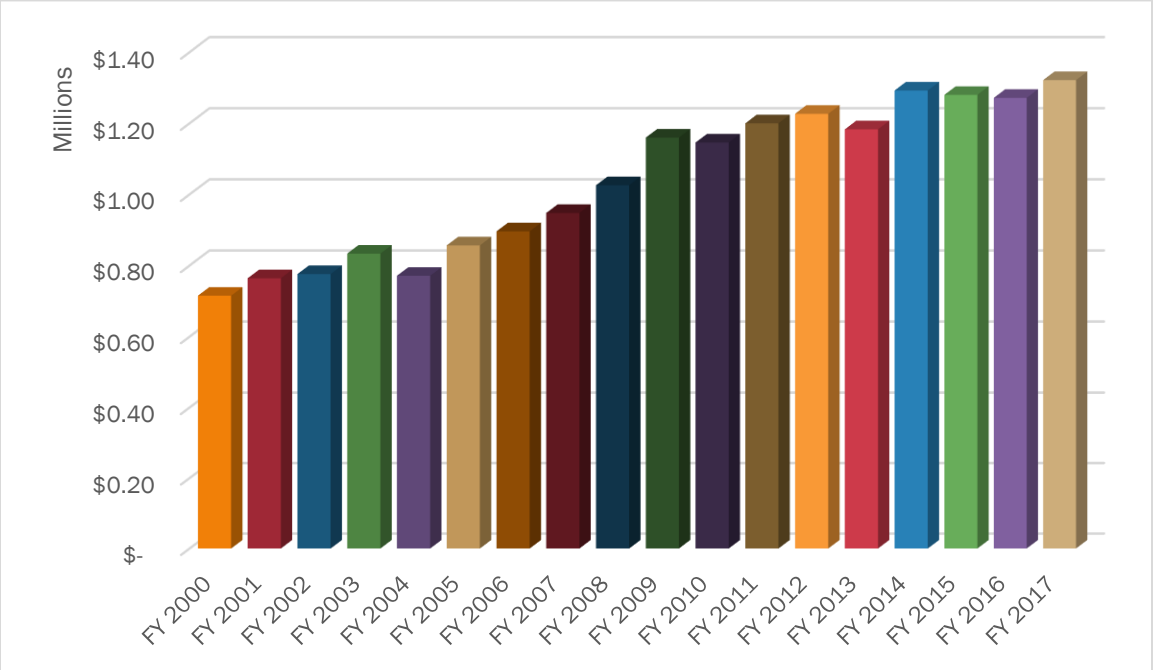


FIGURE 62 – TAX COMMISSIONER - EXPENDITURE HISTORY

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General Fund
Tax Commissioner

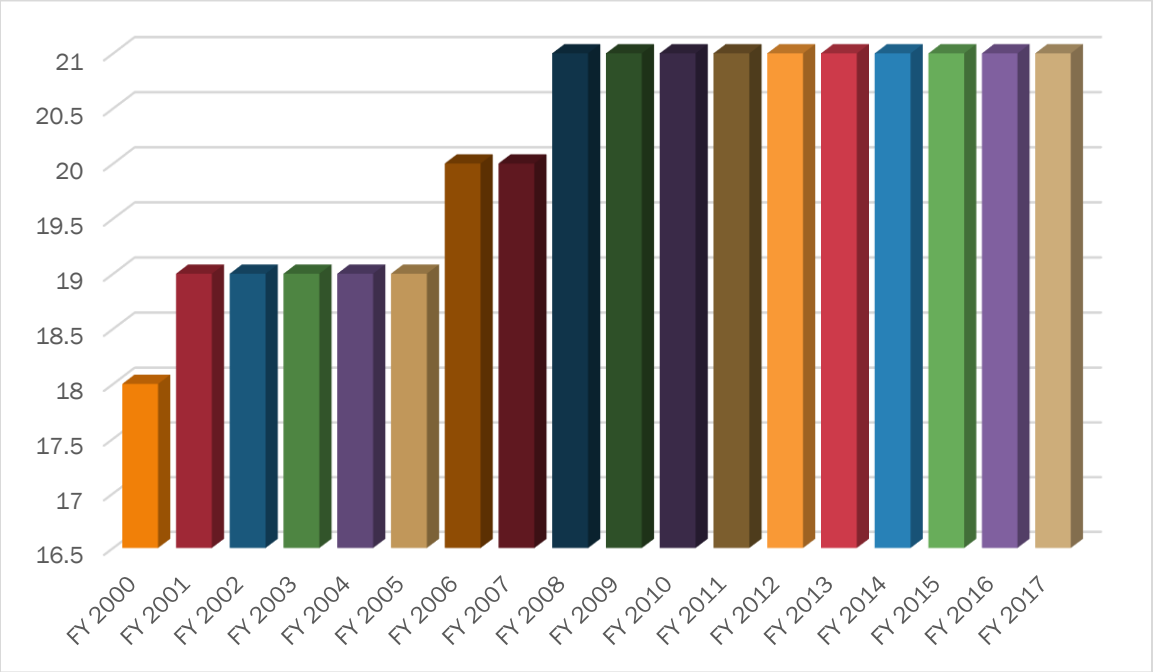


FIGURE 63 – TAX COMMISSIONER - PERSONNEL HISTORY

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General Fund
Board of Assessors

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

Significant Accomplishments/Events:

- For 2015, three of the four major property classes underwent the first revaluation in more than twelve years.
- There was also a partial revaluation for residential property.

Challenges:

- Due to issues within the office, the digest was delayed for 2015, resulting in the due date for taxes being later in the year than normal.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	1,177,801	1,202,299	1,204,801	1,249,683	1,282,337	2.61%
Services & Contracts	149,260	252,702	363,220	225,807	245,432	8.69%
Supplies & Materials	3,912	18,619	11,283	18,000	15,350	(14.72)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,330,974	1,473,621	1,579,305	1,493,490	1,543,119	3.32%

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General Fund
Board of Assessors

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	2	1	0.00%
Appraisal Coordinator	-	-	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	-	-	-	-	-	0.00%
Appraisal Technician	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	-	-	3	3	3	3	3	0.00%
Chief Appraiser	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	2	2	2	2	2	0.00%
Computer Specialist	1	1	-	-	-	-	-	0.00%
Data Processing Technician	1	1	-	-	-	-	-	0.00%
GIS Coordinator – Mapper	-	-	1	1	1	1	1	0.00%
Land Appraiser	-	-	1	1	1	1	1	0.00%
Mapper - Appraiser	1	1	-	-	-	-	-	0.00%
Mapping Technician	1	1	1	1	1	1	1	0.00%
Mobile Home Digest Coordinator	-	-	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	0.00%
Real Property Appraiser	2	2	-	-	-	-	-	0.00%
Real Property Appraiser I	3	3	-	-	-	-	-	0.00%
Real Property Supervisor	-	1	1	1	1	1	1	0.00%
Residential Appraisal Supervisor	1	-	-	-	-	-	-	0.00%

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General Fund
Board of Assessors

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Residential Appraisal Team Leader	-	-	3	3	3	3	3	0.00%
Residential Land Appraiser – Sales Analyst	1	1	-	-	-	-	-	0.00%
Sales Analyst	-	-	1	1	1	1	1	0.00%
Sr. Personal Property Appraiser	-	-	1	1	1	1	1	0.00%
Sr. Real Property Appraiser	1	1	-	-	-	-	-	0.00%
Tax Assessor	2	2	2	2	2	2	2	0.00%
Tax Assessor Chair	1	1	1	1	1	1	1	0.00%
Total	24	24	24	24	24	25	24	0.00%

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Review at least 25% of properties annually Measure: % of total parcel court inspected for the digest year	19.00%	20.00%	25.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Have appeals value in dispute below 5% prior to August 1st each year Measure: % of value in dispute on properties under appeal or with active right of appeal below 5% of the gross taxable digest	October 12th	August 1st	August 1st	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Have the digest ready for submission to the Tax Commissioner by August 1st each year Measure: Digest balanced and ready for submission August 1st each year	October 12th	August 1st	August 1st	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Board of Assessors

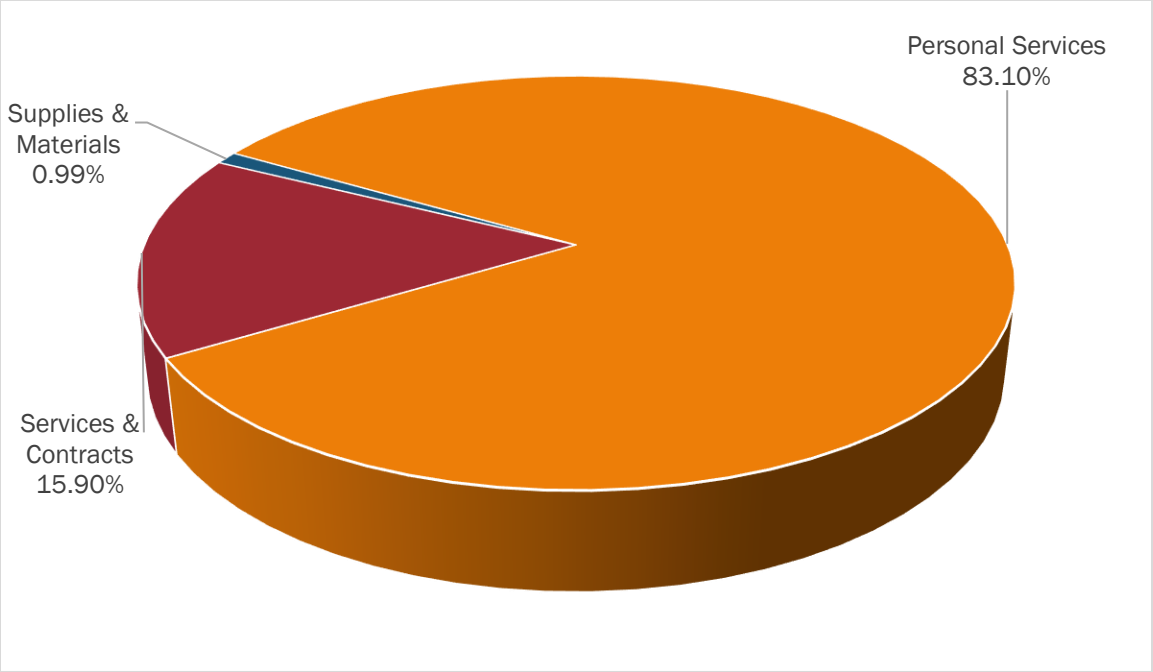


FIGURE 64 – BOARD OF ASSESSORS - EXPENDITURES BY TYPE

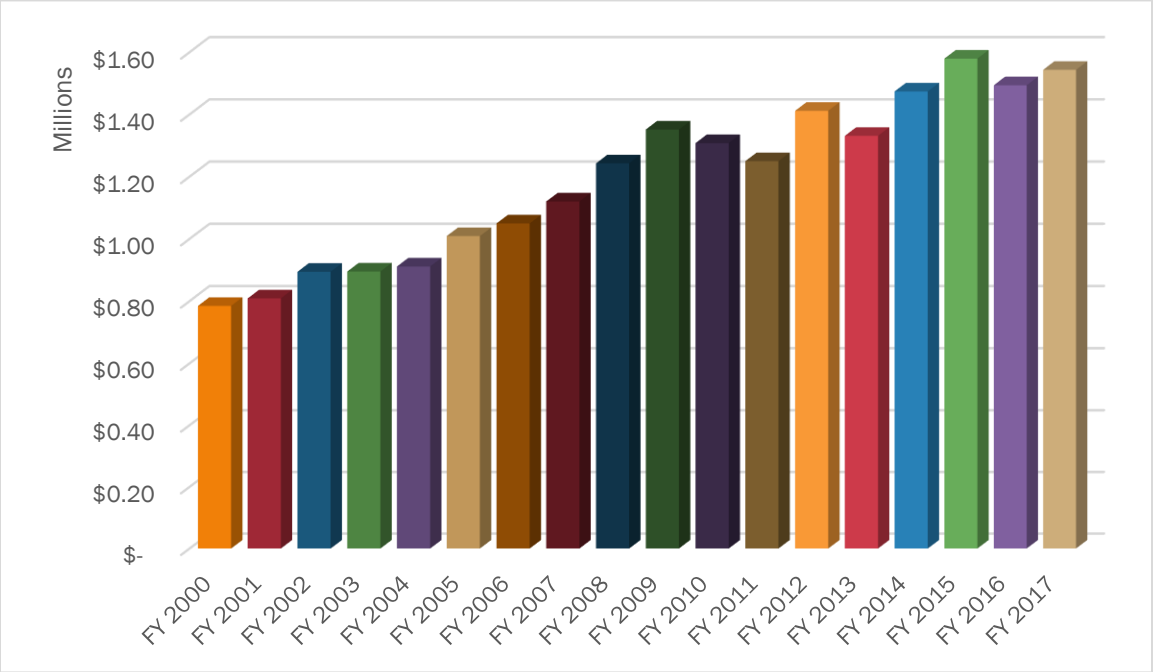


FIGURE 65 – BOARD OF ASSESSORS - EXPENDITURE HISTORY

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General Fund
Board of Assessors

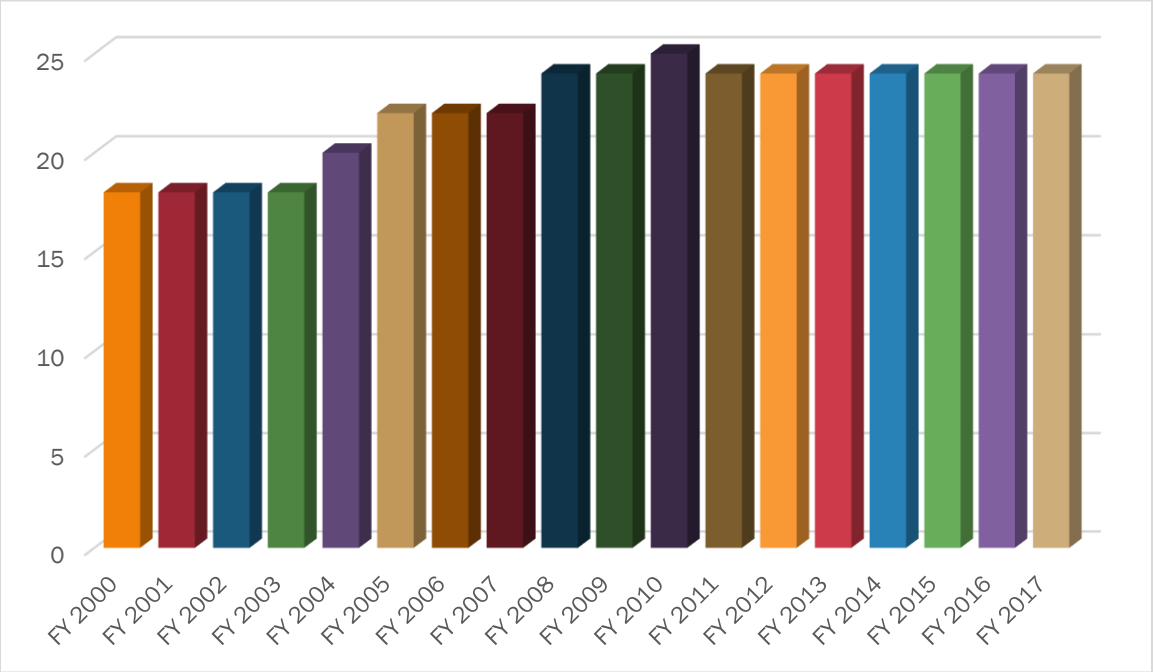


FIGURE 66 BOARD OF ASSESSORS - PERSONNEL HISTORY

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General Fund
Facilities Maintenance

The Facilities Maintenance Department is responsible for 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 facilities maintenance, custodial staff and mail clerks.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	874,645	1,042,819	1,015,163	1,063,666	1,091,318	2.60%
Services & Contracts	1,113,876	1,202,531	1,228,849	1,211,032	1,247,334	3.00%
Supplies & Materials	43,517	33,118	45,458	49,630	44,950	(9.43)%
Capital Outlay	17,523	9,122	64,701	106,500	125,600	100.00%
Debt Service	886,503	1,052,363	1,053,785	1,046,600	1,049,600	0.29%
Total	2,935,613	3,339,953	3,407,957	3,370,928	3,558,802	5.57%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Custodial Crew Leader	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	3	3	3	3	0.00%
Grounds Equipment Supervisor	1	1	-	-	-	-	-	0.00%
Grounds Maintenance Crew Leader	-	-	1	1	1	1	1	0.00%
Grounds Maintenance Worker	-	4	4	4	4	4	4	0.00%
Mail Clerk	1	1	1	1	1	1	1	0.00%
Total	25	25	25	25	25	25	25	0.00%

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General Fund
Facilities Maintenance

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Replace carpet and paint in 20% of major facilities annually Measure: % of carpet and paint replaced	10.00%	5.00%	20.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Hold a minimum of 8 hours of training monthly to improve department safety Measure: Hours of training held	4	4	8	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Complete all requests for service within 5 days Measure: # of Days to complete work orders	6	5	5	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To improve departmental safety efforts by holding monthly safety meetings Measure: # of meetings per year	10	6	12	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Facilities Maintenance

By Facility	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Administration	960,002	1,117,481	1,125,375	1,139,396	1,168,713	2.57%
Emergency Operations Center	-	49,061	42,732	41,197	43,957	6.70%
Courthouse	46,507	37,290	51,045	48,935	45,500	(7.02)%
Animal Control	-	43,038	41,749	41,889	41,112	(1.85)%
Health Centers	20,867	19,468	17,463	17,022	24,350	43.05%
Auxiliary	37,622	34,222	89,676	59,517	97,633	64.04%
Public Works	53,452	42,897	54,203	47,602	60,058	26.17%
Leila Ellis	47,774	41,371	49,106	44,458	62,402	40.36%
Human Resources	289,655	282,326	284,461	289,897	295,299	1.86%
Old Admin. Building	10,172	6,194	16,734	5,475	34,329	527.01%
4H Camp	37,504	32,679	40,887	30,698	30,883	0.60%
Elections	28,880	28,387	34,467	28,587	27,633	(3.34)%
Civic Center	41,146	42,750	53,887	45,180	57,861	28.07%
Governmental Building	75,928	73,291	73,973	66,697	69,836	4.71%
Judicial Complex	1,286,104	1,489,497	1,432,200	1,464,378	1,499,236	2.38%

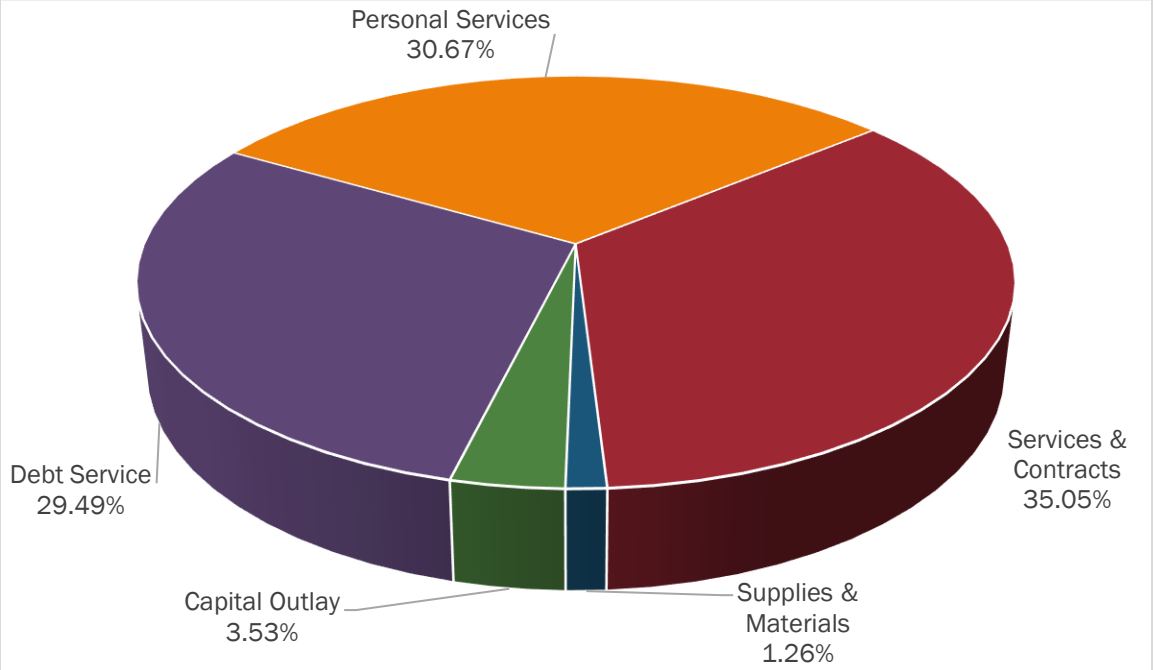


FIGURE 67 – FACILITIES MAINTENANCE - EXPENDITURES BY TYPE

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General Fund
Facilities Maintenance

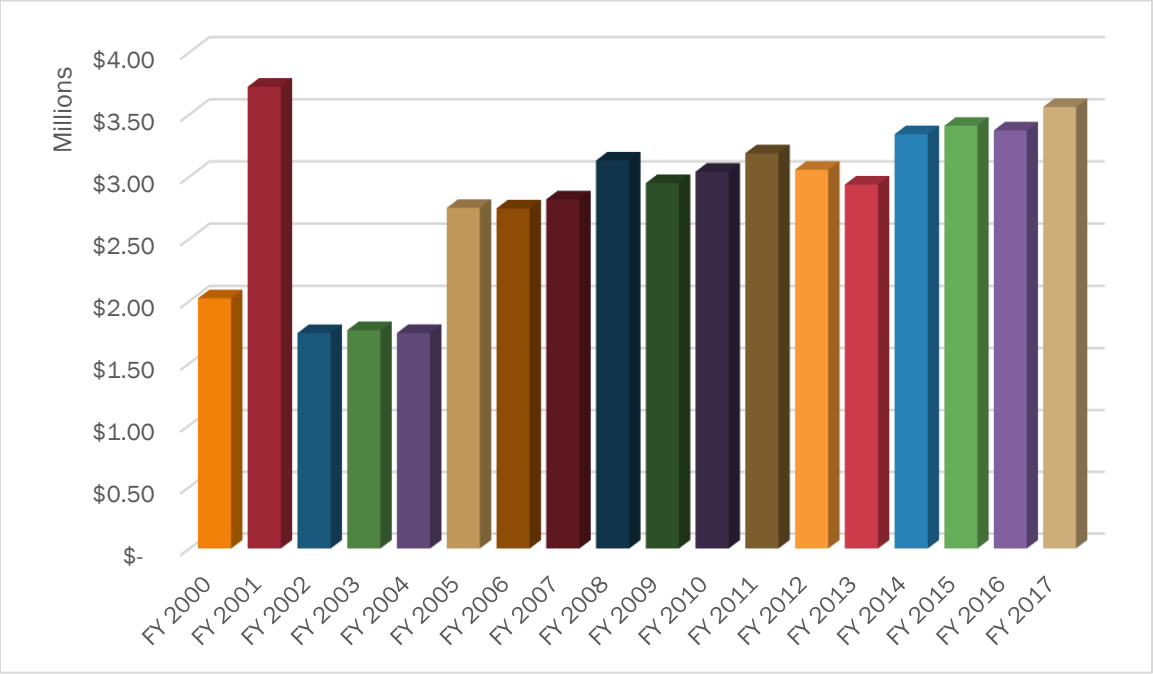


FIGURE 68 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

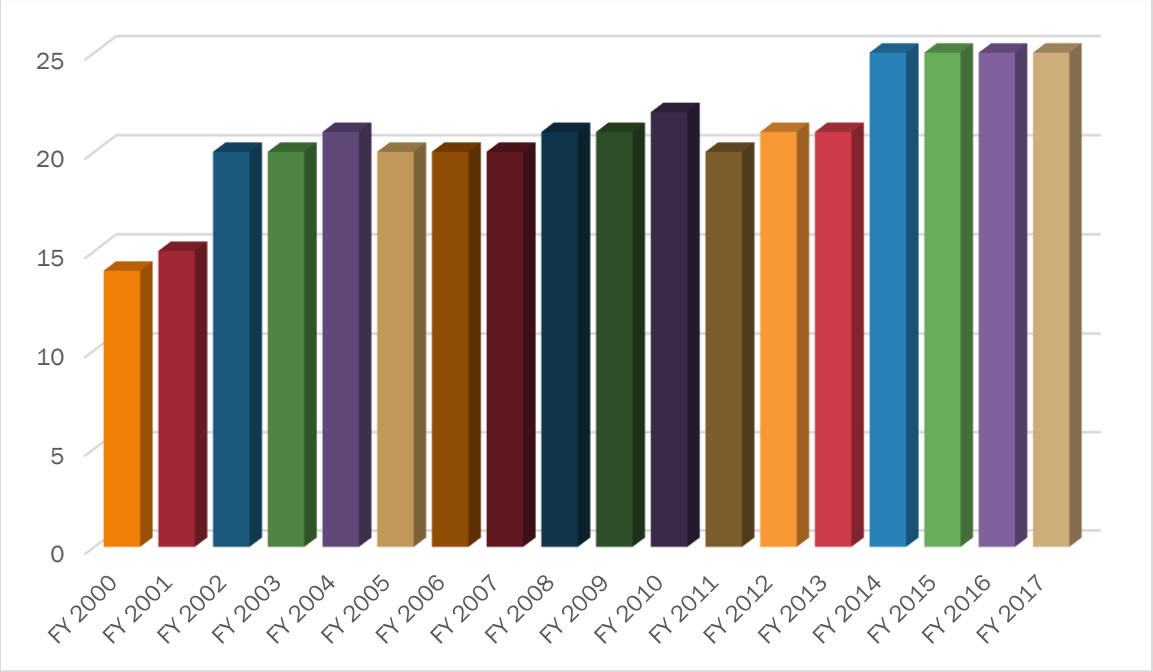


FIGURE 69 – FACILITIES MAINTENANCE - PERSONNEL HISTORY

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General Fund
County Engineer

The Office of the County Engineer provides for the well-being and safety of our citizens by meeting or exceeding nationally accepted technical standards and professional ethics in planning, surveying, engineering design and technical analysis inspection, technical review of private land development and citizen assistance in engineering matters. By excelling in these areas, we can assure quality growth of our community as we are applying the highest professional and ethical standards in the management of our infrastructure.

Significant Accomplishments/Events:

- Completed refurbishment of Pod A and Pod B at the County Jail
- Completed renovations of Second Harvest Food Bank through CDBG funds
- Facilitated new lease agreements with occupants of the Leila Ellis Social Services Building
- Facilitated new lease agreement with the USDA for the Farm Services Building
- Constructed facilities for the Parks and Recreation Authority utilizing SPLOST funding
- Completed renovations on the Webster Street House for future office use
- Completed construction of a sea wall at the 4-H Camp
- Assisted the Library Board with the planning and purchase of the Julia Drive property to house the new main library
-

Challenges:

- Due to shortfalls in prior years, the miles of roads requiring resurfacing and restriping has increased beyond available funding.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	517,662	525,926	526,353	531,541	566,511	6.58%
Services & Contracts	74,445	58,956	60,221	71,826	82,824	15.31%
Supplies & Materials	2,505	8,949	2,295	4,000	10,475	161.88%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	594,612	593,830	588,870	607,367	659,810	8.63%

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General Fund
County Engineer

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
County Engineer	1	1	1	1	1	1	1	0.00%
Development Reviewer	1	-	-	-	-	-	-	0.00%
Engineering Design Technician	-	-	-	-	-	1	1	100.00%
Environmental Manager	1	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	-	-	-	-	-	0.00%
Principal Engineering Inspector	1	1	-	-	-	-	-	0.00%
Sr. Engineering Technician	1	1	1	1	1	1	1	0.00%
Sr. Project Manager	-	-	2	2	2	2	2	0.00%
Stormwater Technician	1	1	1	1	1	1	1	0.00%
Total	7	6	6	6	6	7	7	16.67%

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General Fund
County Engineer

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Maintain 100% compliance with NPDES requirements Measure: % of compliance with NPDES	100.00%	100.00%	100.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Maintain 100% PACES rating on paved roads to maintain LARP and LMIG funding from DOT Measure: % of compliance with PACES	100.00%	100.00%	100.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide lot inspections for new homes within 24 hours of request Measure: % of lot inspections completed within 24 hours	85.00%	88.00%	100.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
County Engineer

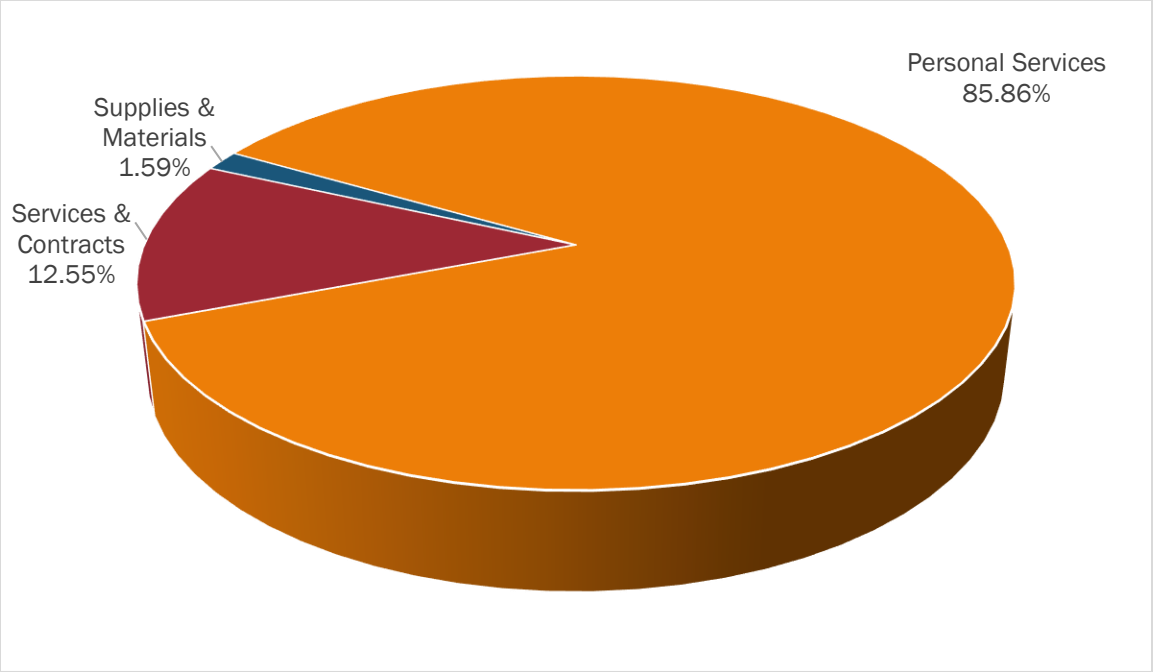


FIGURE 70 – COUNTY ENGINEER - EXPENDITURES BY TYPE

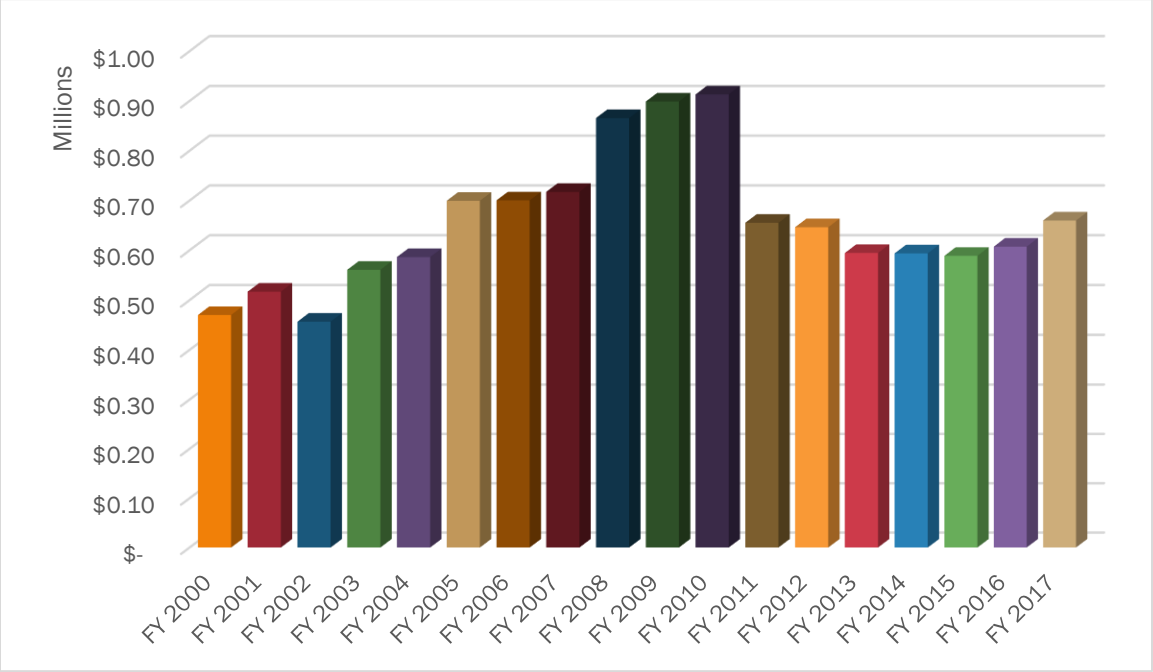


FIGURE 71 – COUNTY ENGINEER - EXPENDITURE HISTORY

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General Fund
County Engineer

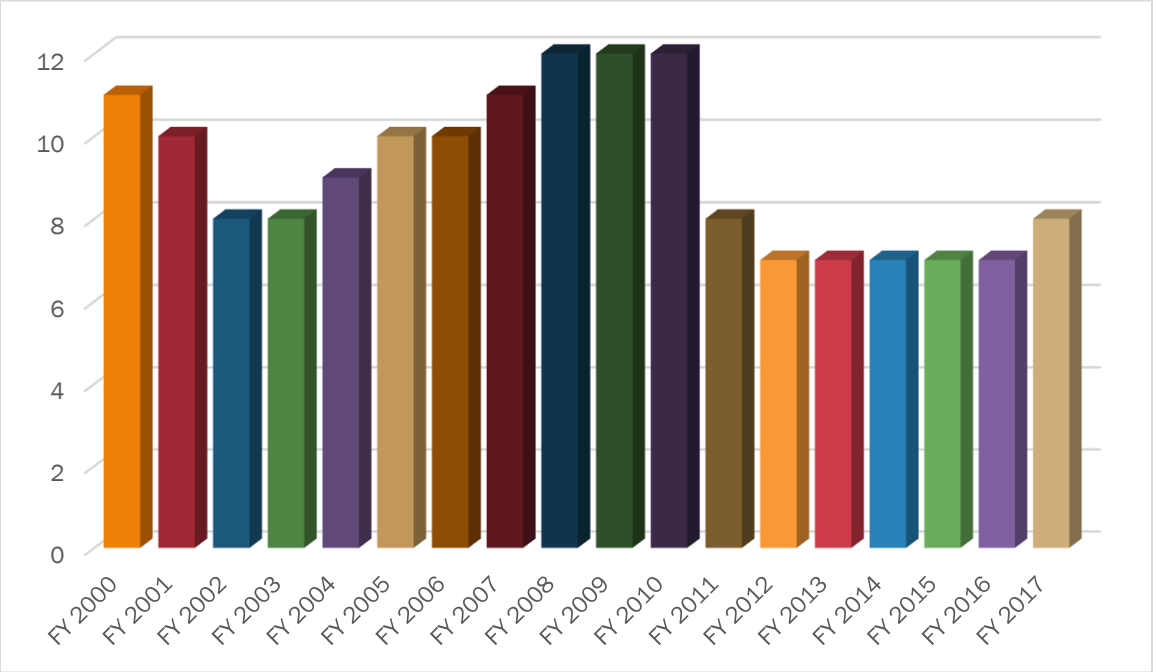


FIGURE 72 – COUNTY ENGINEER - PERSONNEL HISTORY

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General Fund
Superior Court

The Superior Court of Lowndes County is part of the overall judicial branch for the State of Georgia. Lowndes County Superior Court is part of the Southern Judicial Circuit which consists of five counties: Lowndes, Brooks, Echols, Thomas and Colquitt. The Office of the Superior Court is Lowndes County is responsible The Office of the Southern Judicial Circuit – Superior Court is responsible for the expenditures required for the County for the operation of the Superior Court. The Superior Court hears both criminal and civil felony cases. The Southern Judicial Circuit consists of five counties – Lowndes, Brooks, Colquitt, Echols and Thomas.

Significant Achievements/Events:

- During fiscal year 2016, an agreement was reached with the other counties in the circuit on standardizing pay for court reporters. As a result, the number of employees in the Superior Court decreased because court reporters only appear as employees of their home county.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	336,850	359,386	326,209	389,482	344,579	(11.53)%
Services & Contracts	34,672	35,584	60,153	66,104	85,943	30.01%
Supplies & Materials	269	498	734	4,500	1,000	(77.78)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	371,791	395,467	387,097	460,086	431,522	(6.21)%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Bailiff	3	3	5	5	5	5	5	0.00%
Law Clerk	2	2	2	2	2	2	2	0.00%
Official Court Reporter	5	5	5	5	2	2	2	(60.00)%
Superior Court Judge	5	5	5	5	5	5	5	0.00%
Total	15	15	17	17	14	14	14	(17.65)%

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General Fund
Superior Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Utilize Alternative Dispute Resolution to dispose of cases prior to trial, saving taxpayer funds Measure: % of cases disposed of through ADR	n/a	90%	90%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

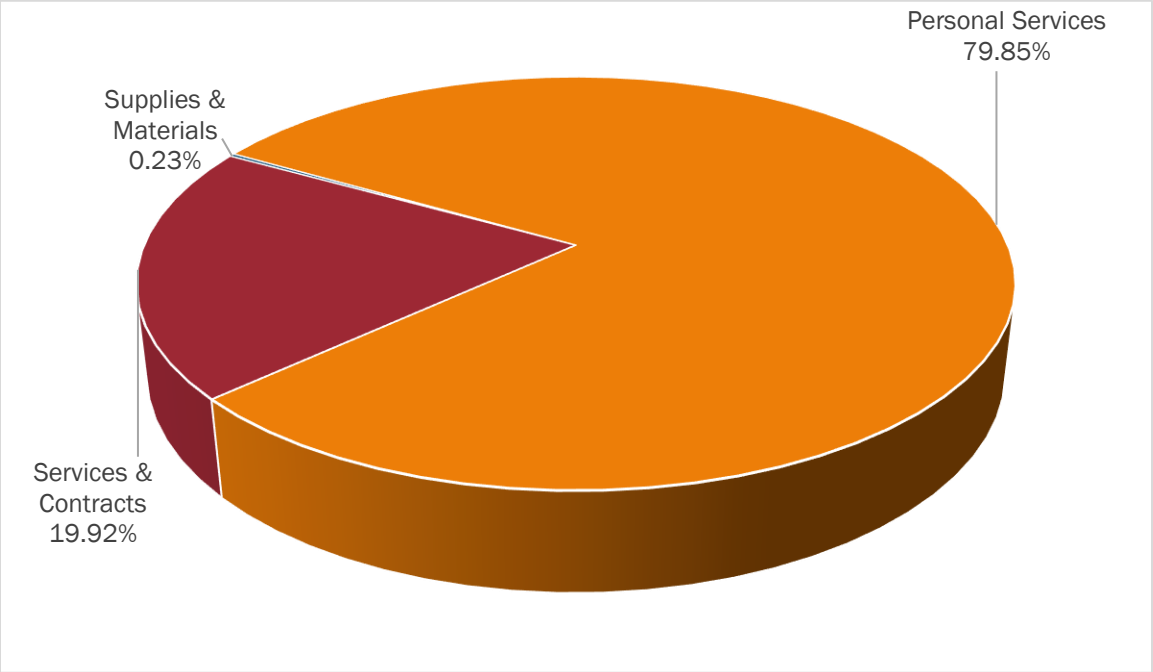


FIGURE 73 – SUPERIOR COURT - EXPENDITURES BY TYPE

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General Fund
Superior Court

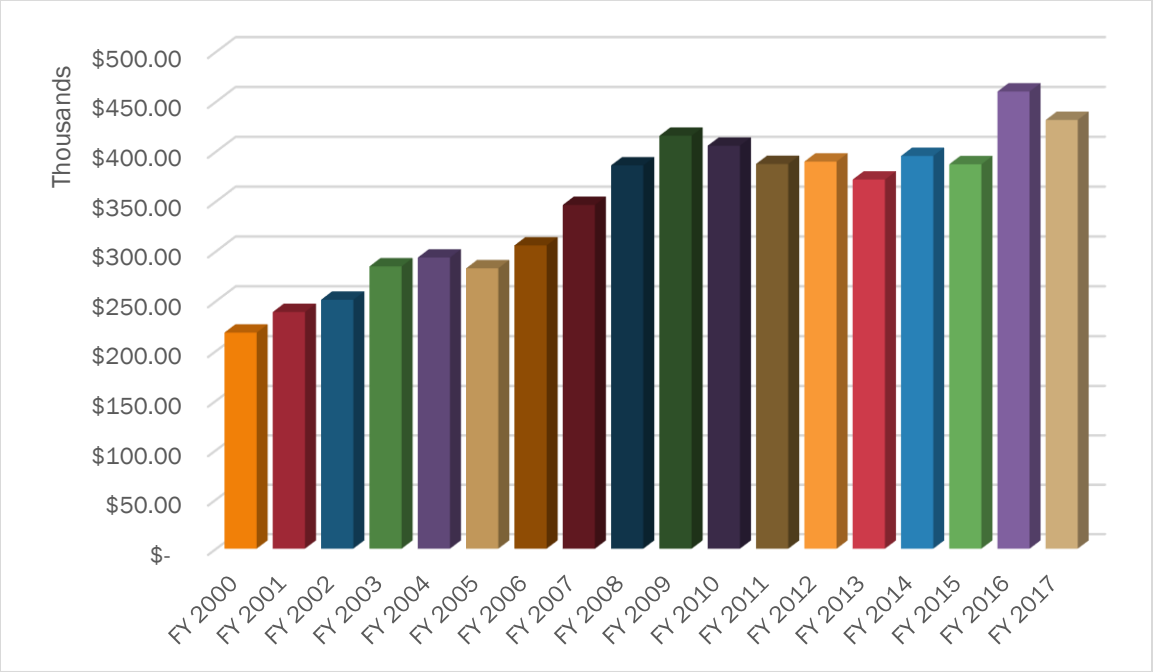


FIGURE 74 – SUPERIOR COURT - EXPENDITURE HISTORY

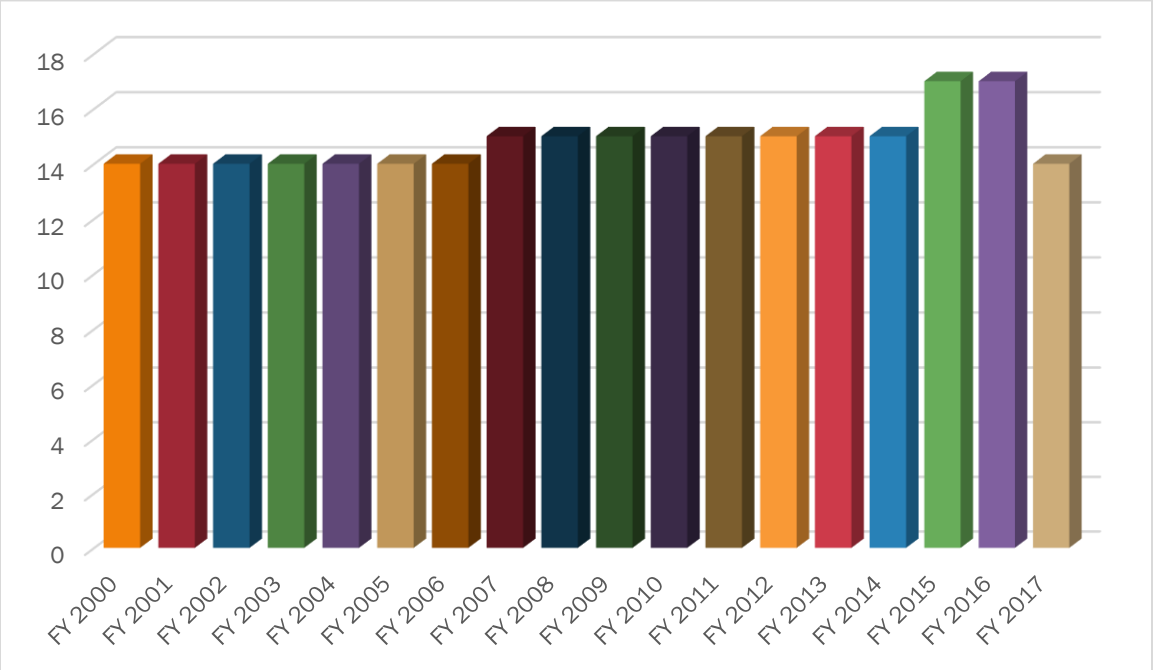


FIGURE 75 – SUPERIOR COURT - PERSONNEL HISTORY

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General Fund
Community Corrections

The Southern Judicial Circuit Pretrial Program's mission is to facilitation judicial release decisions by identifying appropriate defendants for release, to maintain the integrity of the judicial process by securing defendants for trial, and to protect victims, witnesses and the community.

Significant Accomplishments/Events:

- During 2014-2015, a total of 54 offenders were released from incarceration and placed on the pretrial release program.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	63,646	65,075	67,697	65,674	88,631	34.96%
Services & Contracts	84,812	67,904	59,820	62,010	51,030	(17.17)%
Supplies & Materials	1,656	324	157	375	370	(1.33)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	150,113	133,303	124,674	128,059	140,031	9.35%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Community Corrections Director	1	1	1	1	1	1	1	0.00%
Community Corrections Deputy	-	-	-	-	1	1	1	100.00%
Total	1	1	1	1	2	2	2	100.00%

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General Fund
Community Corrections

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Increase pretrial releases by 3% by June 30 Measure: % of pretrial releases	22.9%	24.0%	25.0%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of offenders employed by 3% by June 30 Measure: % of offenders employed	55%	57%	60%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of offenders in alcohol, drug and/or psychological treatment programs Measure: % of offenders in alcohol, drug and/or psychological treatment programs	19.6%	20.0%	21.0%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Community Corrections

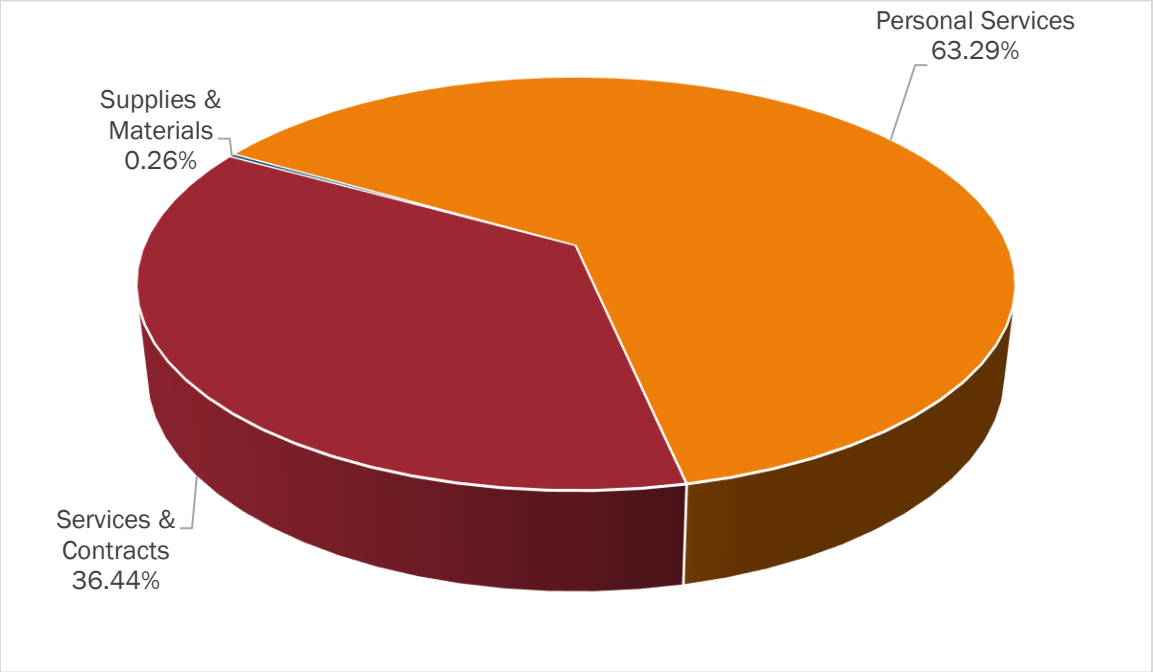


FIGURE 76 – COMMUNITY CORRECTIONS - EXPENDITURES BY TYPE

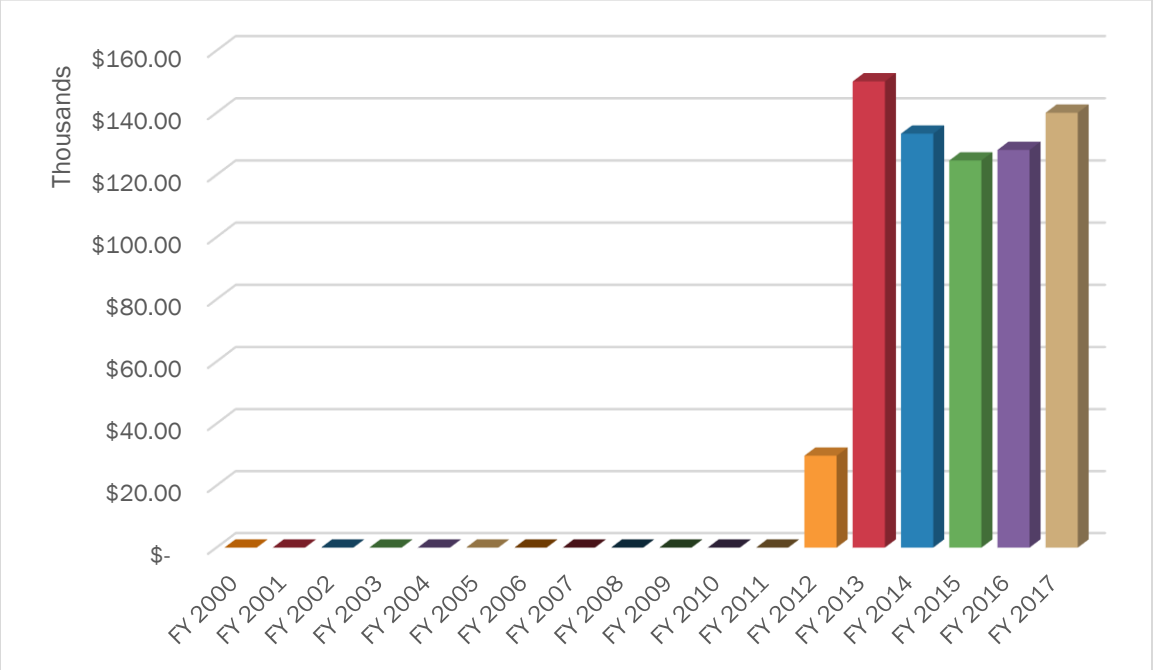


FIGURE 77 – COMMUNITY CORRECTIONS - EXPENDITURE HISTORY

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General Fund
Community Corrections

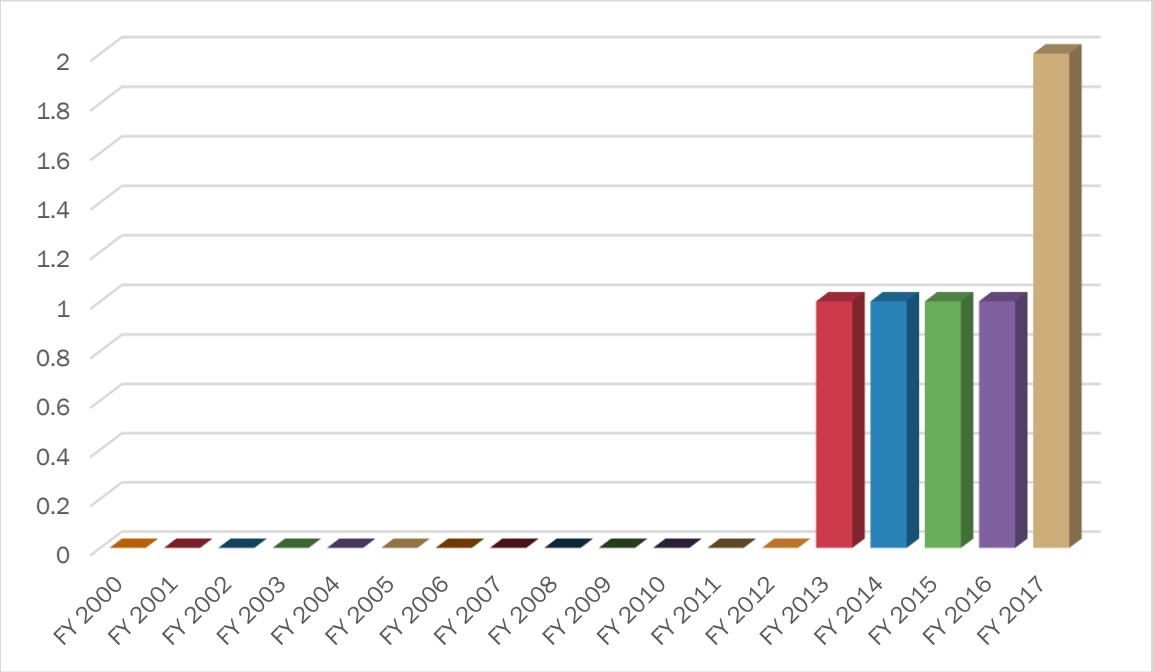


FIGURE 78 – COMMUNITY CORRECTIONS - PERSONNEL HISTORY

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General Fund
Clerk of Court

The Office of the Clerk of Court is responsible for preparation, issuance and filing of most court documents, recording of real estate transactions, processing child support payments and other duties as assigned by law. During 2014, the Sheriff's Office transferred the collection of citation monies to the Clerk's Office resulting in the transfer of three employees to that office.

Challenges:

- Increased workload due to collection of citations previously handled by the Sheriff's Office
- Continuing need for software which will improve workflow and transfer of information between courts and law enforcement as it relates to offenders

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	892,419	1,031,888	1,033,223	1,049,751	1,105,393	5.30%
Services & Contracts	279,515	286,180	247,640	247,875	258,840	4.42%
Supplies & Materials	21,496	11,592	21,170	15,000	13,920	(7.20)%
Capital Outlay	-	6,438	-	-	750,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,193,429	1,336,098	1,302,033	1,312,626	2,128,153	62.13%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Chief Clerk	1	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	1	0.00%
Court Clerk	5	8	8	8	8	10	9	12.50%
Deputy Clerk	9	9	8	8	8	8	8	0.00%
Sr. Deputy Clerk	3	3	4	4	4	4	4	0.00%
Total	19	22	22	22	22	24	23	4.55%

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General Fund
Clerk of Court

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Reduce the wait time for processing citations to less than 10 minutes Measure: % of customers waiting less than 10 minutes	75%	80%	100%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Improve the wait time for assisting citizens and attorneys in real estate to less than 20 minutes Measure: % of customers waiting less than 20 minutes	90%	95%	100%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Update the jury selection process to provide more efficiency Measure: % of reduction in jurors called	5.00%	5.00%	10.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Clerk of Court

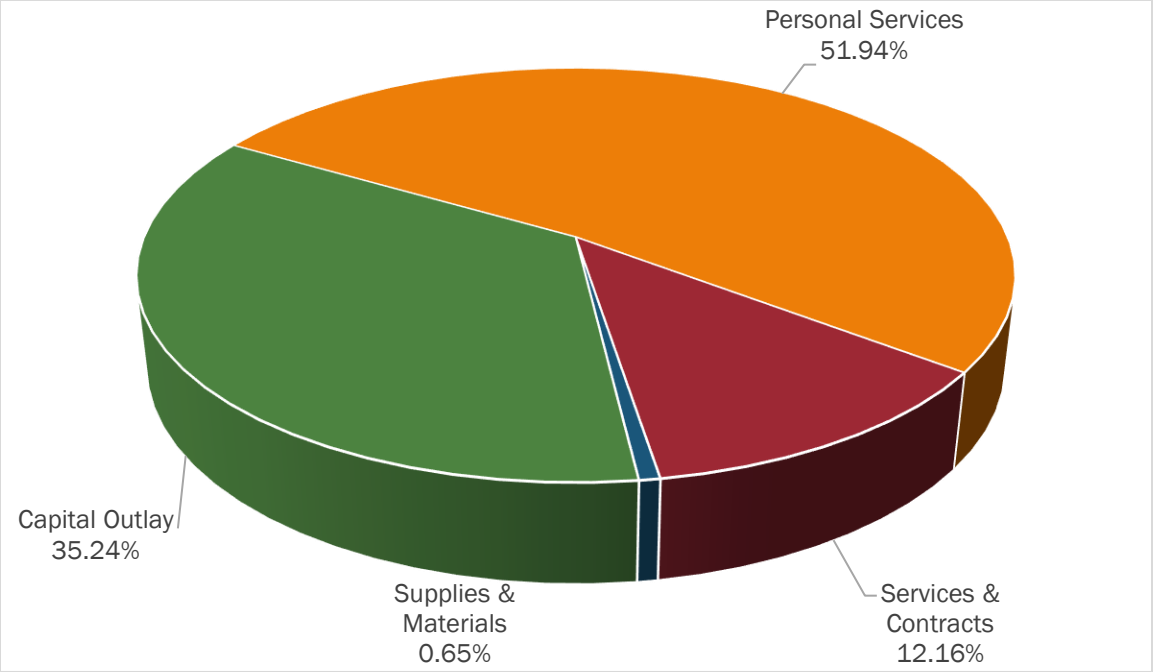


FIGURE 79 – CLERK OF COURT - EXPENDITURES BY TYPE

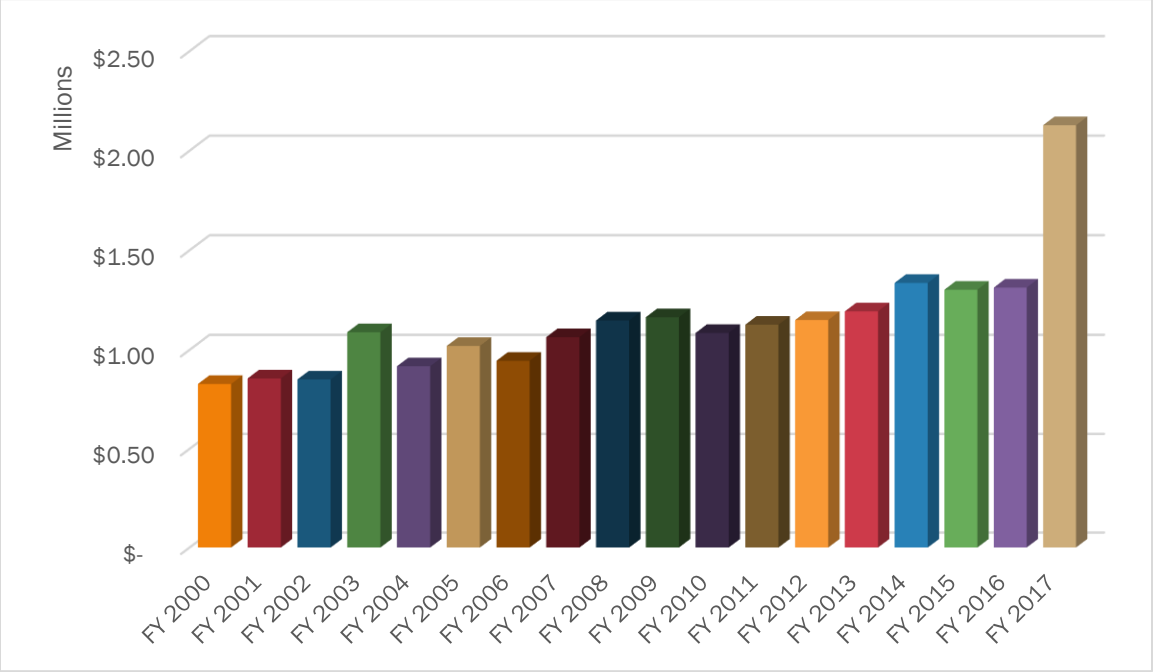


FIGURE 80 – CLERK OF COURT - EXPENDITURE HISTORY

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General Fund
Clerk of Court

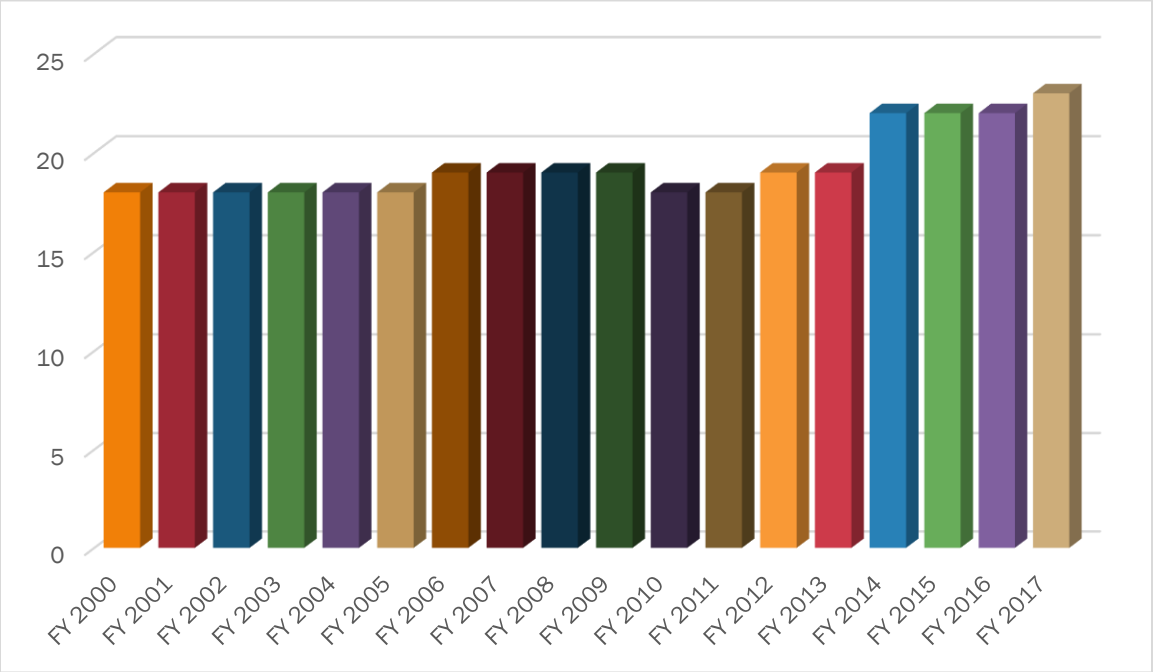


FIGURE 81 – CLERK OF COURT - PERSONNEL HISTORY

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General Fund
State Court

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

Significant Accomplishments/Events:

- Participated in the Southern Judicial Circuit's Pre-trial Release Program, saving more than $1.4 million since January 2012

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	291,206	301,719	415,791	452,693	537,858	18.81%
Services & Contracts	83,034	73,349	70,887	85,895	93,917	9.34%
Supplies & Materials	6,258	6,875	18,374	6,400	5,800	(9.38)%
Capital Outlay	-	-	8,875	-	1,500	100.00%
Debt Service	-	-	-	-	-	0.00%
Total	380,498	381,943	513,926	544,988	639,075	17.26%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Court Coordinator	-	-	1	1	1	1	1	0.00%
Court Reporter	1	1	1	1	1	1	1	0.00%
Court Reporter/ Admin. Asst.	-	-	-	-	1	1	-	0.00%
Judicial Administrative Secretary	1	1	-	-	-	-	-	0.00%
Judicial Administrative Specialist	-	-	1	1	1	2	2	100.00%
Sr. Judicial Legal Secretary	1	1	-	-	-	-	-	0.00%
State Court Judge	1	1	2	2	2	2	2	0.00%
Total	4	4	5	5	6	8	7	40.00%

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General Fund
State Court

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Utilize and continue to develop sentencing alternatives to reduce jail populations Measure: % of alternative sentences	n/a	15.00%	18.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Establish a Traffic Violations Bureau Measure: Establishment of Traffic Violations Bureau	n/a	Yes	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Establish a Suspended Sentence Division Measure: Establishment of a Suspended Sentence Division	n/a	Yes	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Establish an accountability court for DUI, Drugs, Veterans and/or Mental Health Measure: Establishment of an accountability court	n/a	Yes	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
State Court

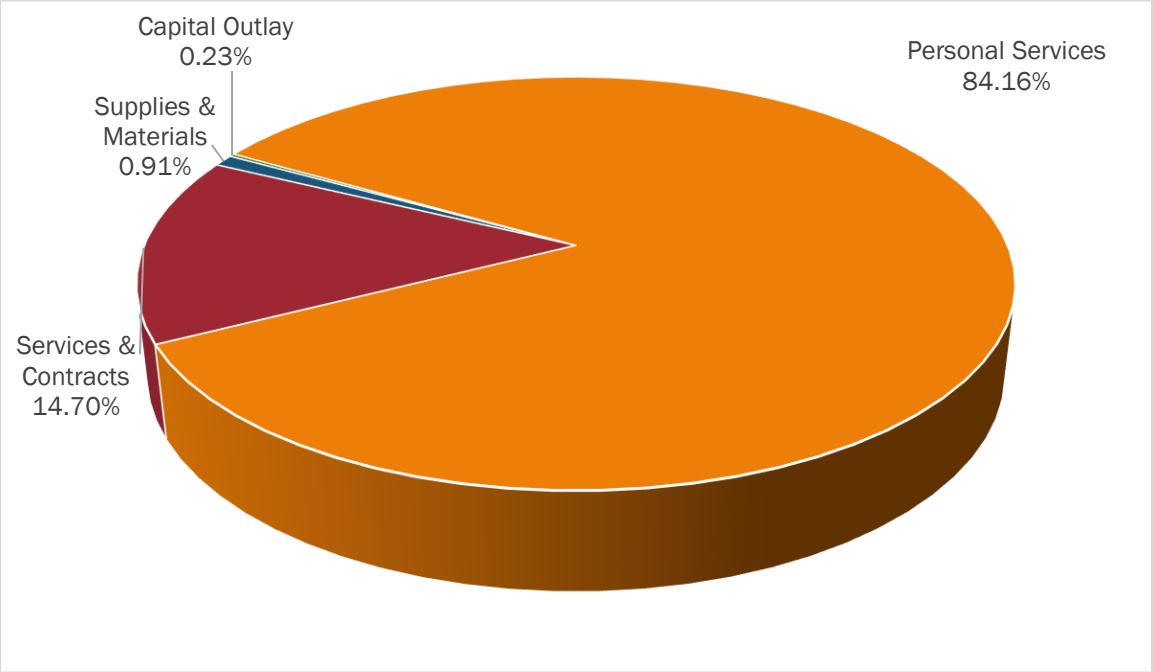


FIGURE 82 – STATE COURT - EXPENDITURES BY TYPE

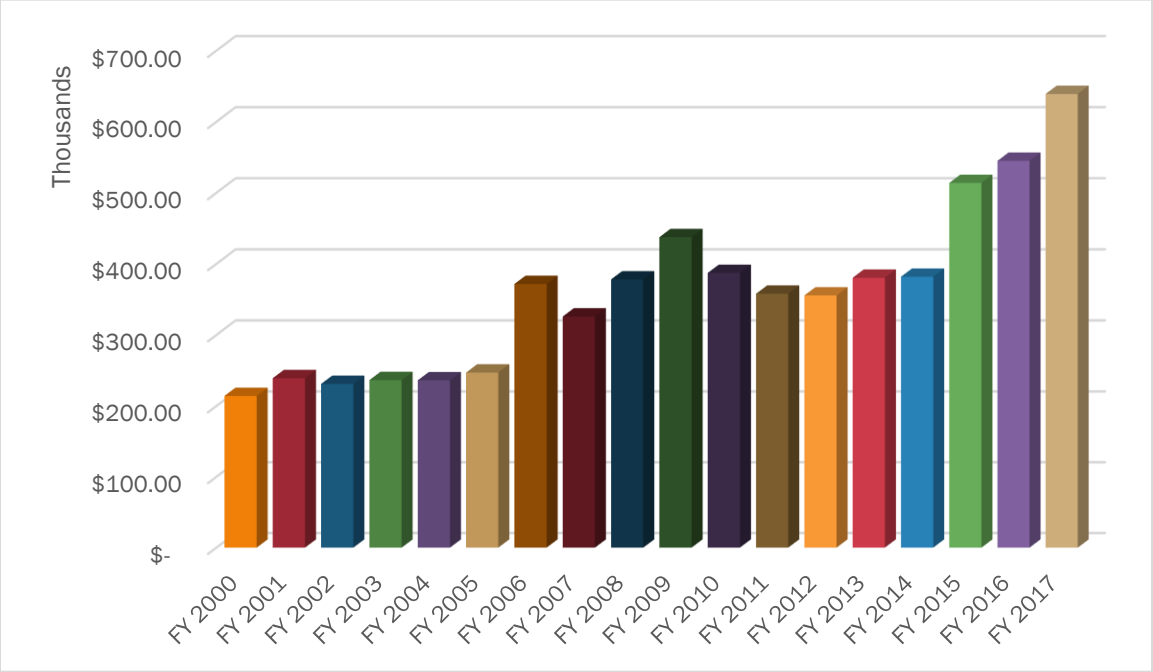


FIGURE 83 – STATE COURT - EXPENDITURE HISTORY

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General Fund
State Court

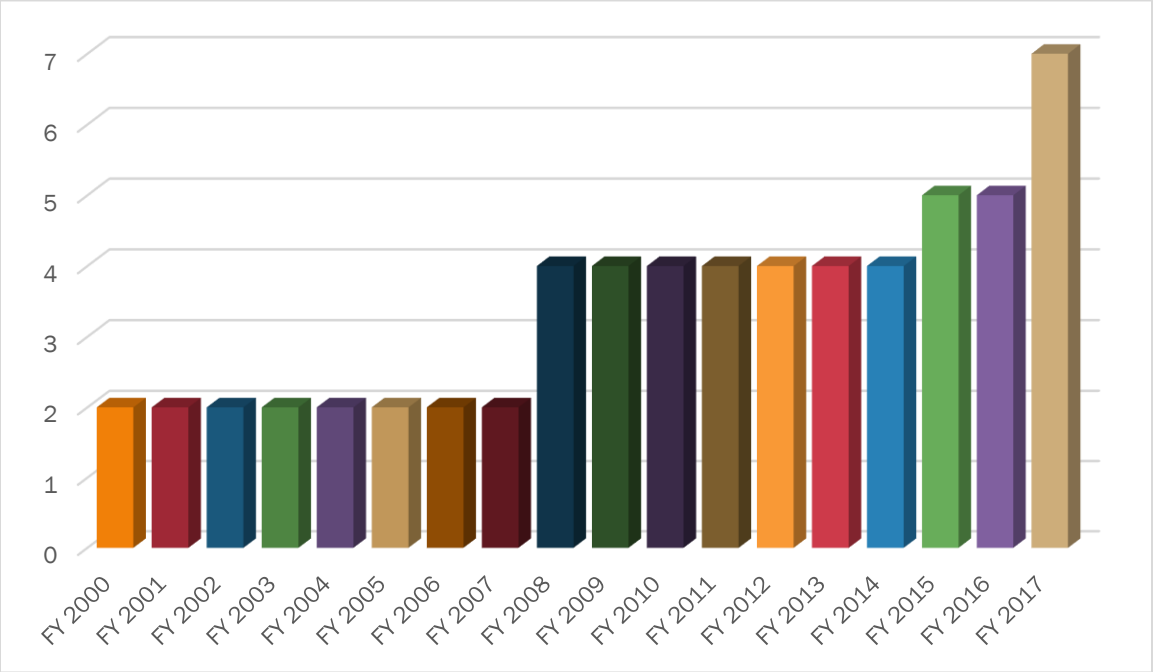


FIGURE 84 – STATE COURT - PERSONNEL HISTORY

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General Fund
Solicitor General

The Office of the Solicitor General is responsible for prosecuting criminal cases in Lowndes County.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	384,887	416,574	408,369	411,931	430,052	4.40%
Services & Contracts	2,677	4,680	4,938	4,860	16,843	246.56%
Supplies & Materials	1,892	2,151	3,234	3,400	3,000	(11.76)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	389,457	423,404	416,542	420,191	449,895	7.07%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	1	1	-	-	-	-	-	0.00%
Administrative Clerk	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	-	-	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	2	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	1	0.00%
Total	6	6	6	6	6	7	6	0.00%

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General Fund
Solicitor General

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Maintain staff GCIC and TAC certifications Measure: Maintenance of GCIC and TAC Certifications	Yes	Yes	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Enhance website to include calendars and forms for law enforcement, victims and witnesses Measure: Updates to website	n/a	Yes	Yes	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Solicitor General

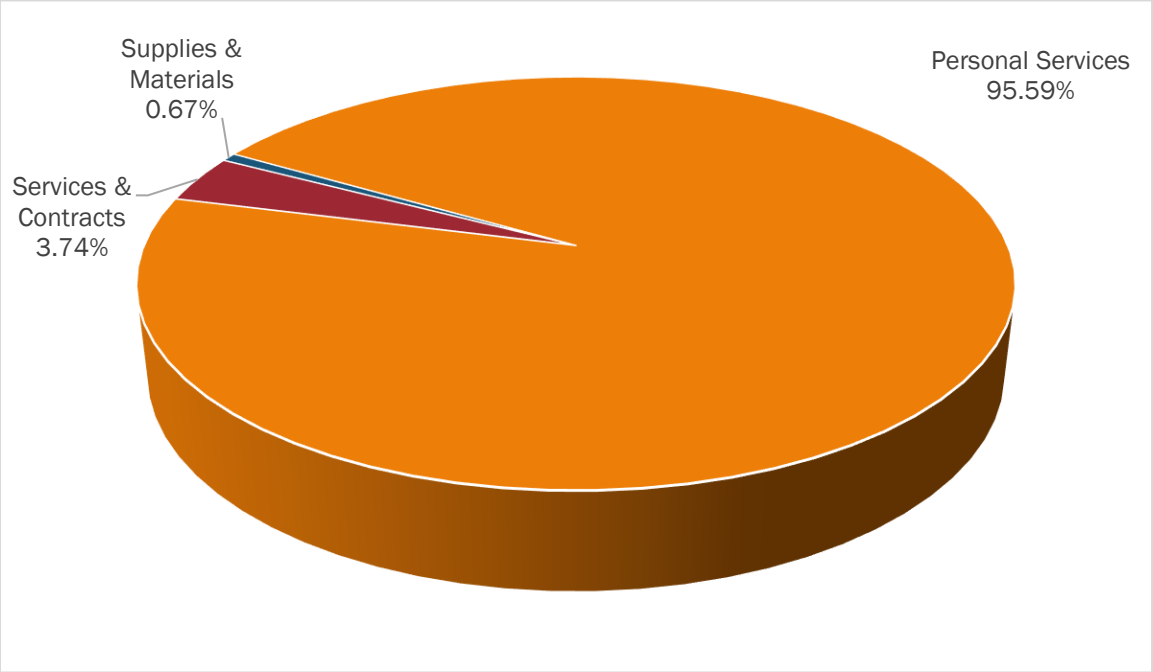


FIGURE 85 – SOLICITOR GENERAL - EXPENDITURES BY TYPE

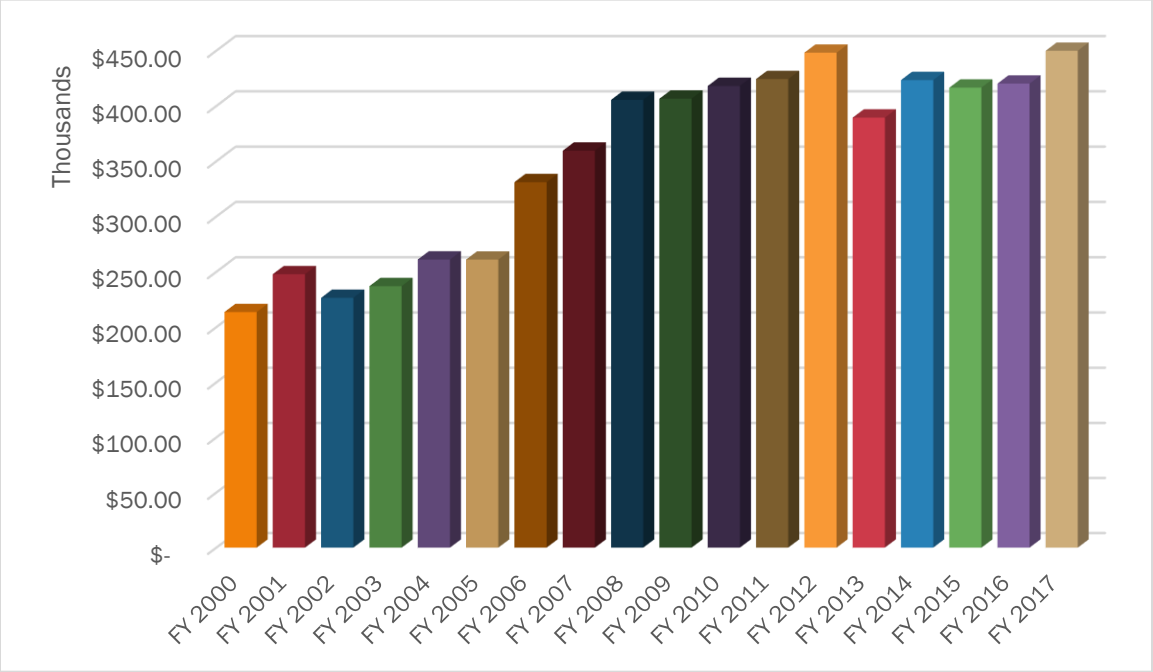


FIGURE 86 – SOLICITOR GENERAL - EXPENDITURE HISTORY

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General Fund
Solicitor General

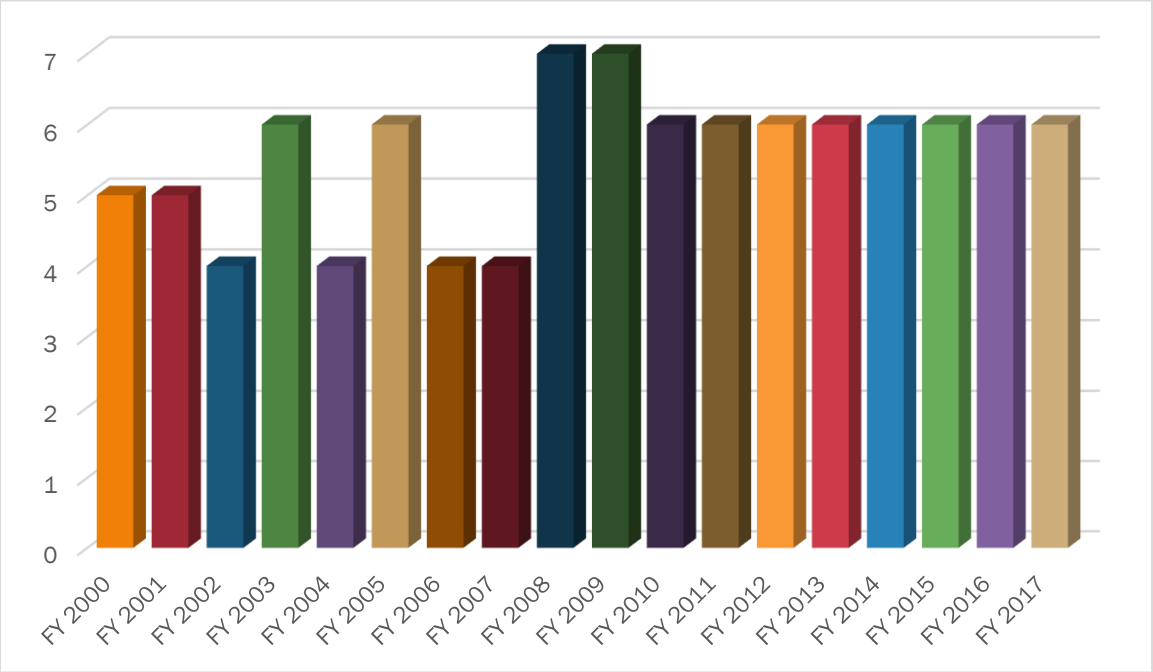


FIGURE 87 – SOLICITOR GENERAL - PERSONNEL HISTORY

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General Fund
Magistrate Court

The Office of the Magistrate Court meets all the federal and state requirements for issuing arrest and search warrants. The Court is required to hold timely first appearance hearings and bond hearings for all persons that have been incarcerated at the Lowndes County Jail. The Court also provides the most efficient means for citizens of Lowndes County to bring their disputes to a legal resolution.

Significant Accomplishments/Events:

- Allowed for public access to pending case information via a computer located in the lobby
- Improved the Palentine video warrant system to reduce downtime for law enforcement
- Implemented a view-only version of court software for the District Attorney and Solicitor to facilitate their case filings

Objectives:

- An increase in dispossessory filings and evictions over the past year has put additional burdens on constables to balance timely execution of writs and service on all new actions

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	632,836	674,531	669,550	674,603	664,440	(1.51)%
Services & Contracts	32,148	38,663	39,417	56,802	57,115	0.55%
Supplies & Materials	8,538	16,172	9,470	14,900	6,790	(54.43)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	673,521	729,366	718,437	746,305	728,345	(2.41)%

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General Fund
Magistrate Court

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Chief Clerk	1	1	-	-	-	-	-	0.00%
Chief Constable	1	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	5	0.00%
Magistrate	1	1	1	1	1	1	1	0.00%
Magistrate Clerk of Court	-	-	1	1	1	1	1	0.00%
Magistrate Court Clerk	1	1	-	-	-	-	-	0.00%
Sr. Deputy Clerk	-	-	1	1	1	1	1	0.00%
Total	11	11	11	11	11	11	11	0.00%

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: All defendants seen by a judge for first appearance hearings within 24 hours of arrest Measure: % of defendants seen for a first appearance hearing within 24 hours	n/a	100%	100%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Preliminary hearings scheduled and heard within 10 days of request Measure: % of preliminary hearings held within 10 days of request	n/a	100%	100%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Probably cause for an arrest warrant presented to a judge within 24 hours of a warrantless arrest Measure: % of probably cause presented within 24 hours	n/a	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Magistrate Court

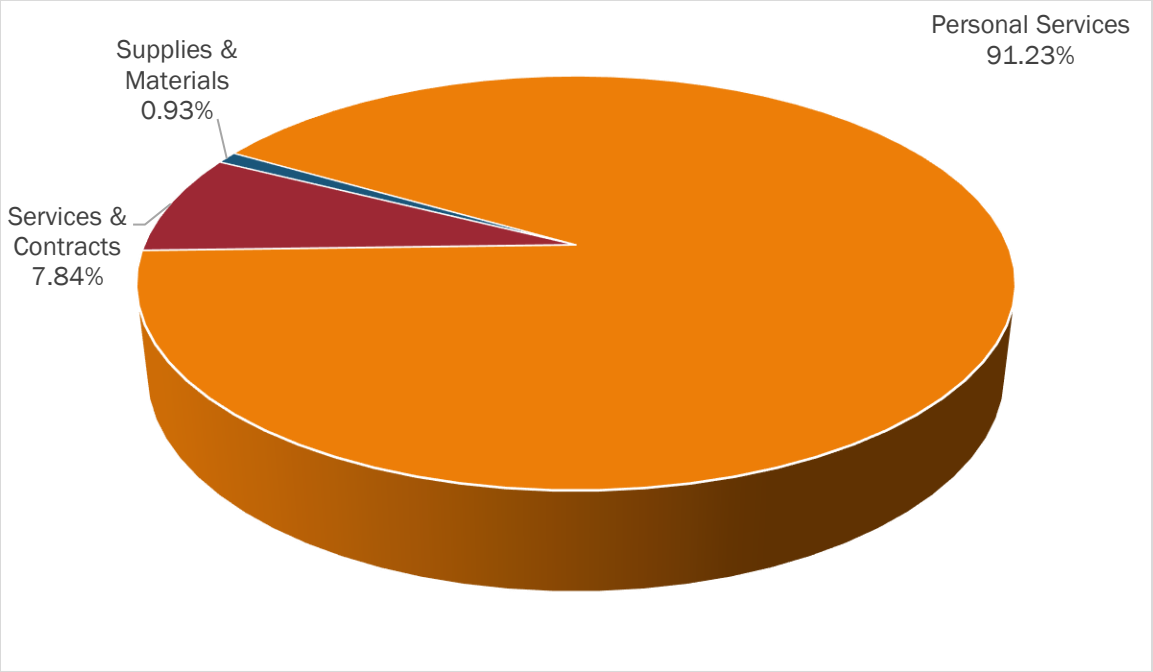


FIGURE 88 – MAGISTRATE COURT - EXPENDITURES BY TYPE

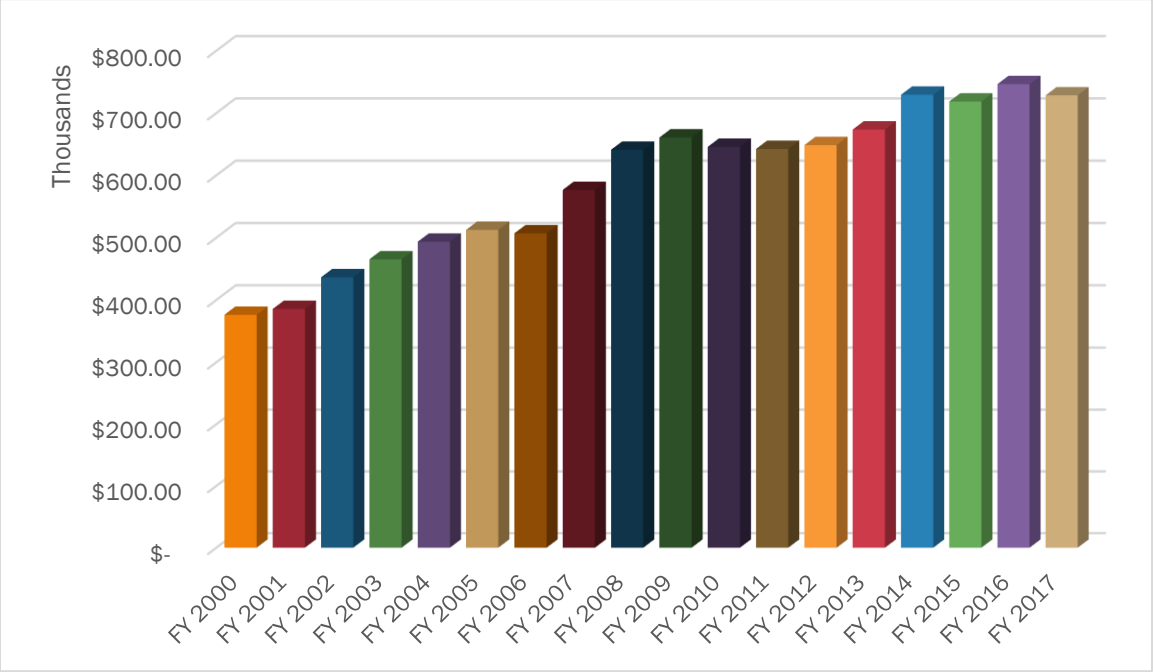


FIGURE 89 – MAGISTRATE COURT - EXPENDITURE HISTORY

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General Fund
Magistrate Court

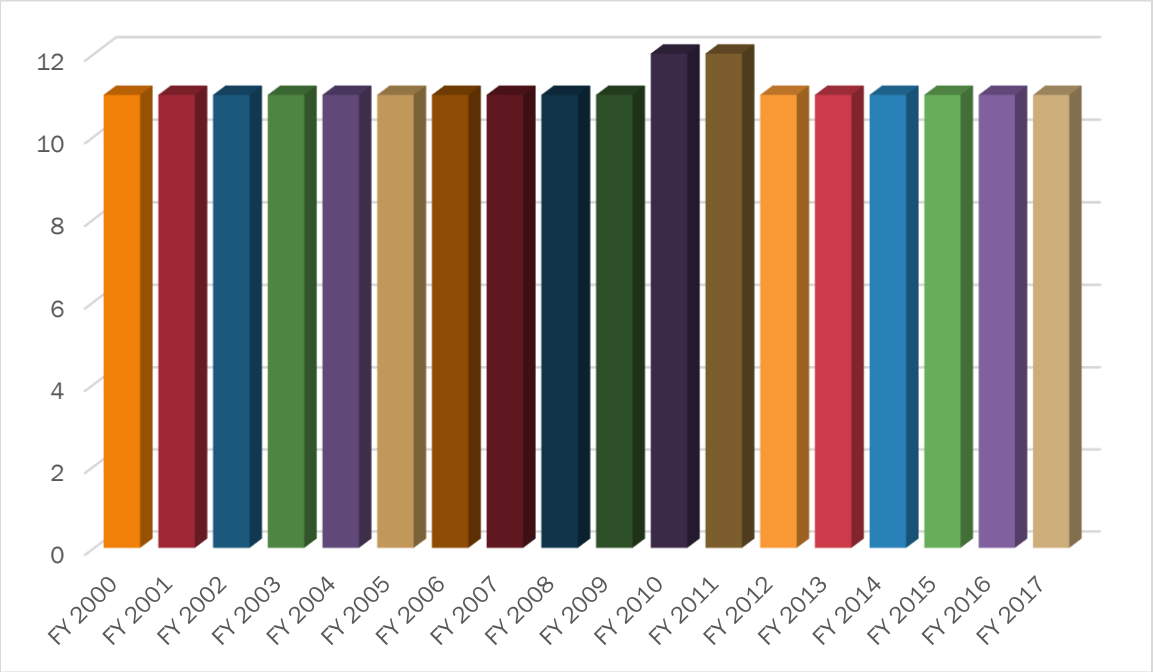


FIGURE 90 – MAGISTRATE COURT - PERSONNEL HISTORY

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General Fund
Probate Court

The Office of the Probate Court is the court of record with exclusive jurisdiction over the probate of wills, the administration of estates, the appointment of guardians and conservators for incapacitated adults and minor children, and commitments to involuntary evaluation and treatment for mental health or substance abuse. The Probate Court also issues both marriage licenses and weapons carry licenses and performs numerous and varied other duties.

Significant Accomplishments/Events:

- To facilitate the pending retirement of Judge McDowell, the Probate Court appointed an Associate Judge temporarily

Challenges:

- Applications for weapons carry permits continue to increase, creating additional workloads for staff

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	318,481	351,253	344,379	352,309	379,924	7.84%
Services & Contracts	133,057	17,394	11,458	16,470	30,372	84.41%
Supplies & Materials	4,082	3,994	3,370	3,500	5,900	68.57%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	455,620	372,641	359,208	372,279	416,196	11.80%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Associate Probate Judge	-	-	-	-	1	1	-	0.00%
Chief Probate Clerk	1	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	2	2	3	2	0.00%
Probate Court Judge	1	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	2	0.00%
Total	6	6	6	6	7	8	6	0.00%

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General Fund
Probate Court

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Complete cross training of staff to better serve citizens Measure: % of cross training completed	50.00%	75.00%	95.00%	CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Streamline office procedures to add efficiencies Measure: Enhancements made to operating procedures	n/a	n/a	Yes	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Probate Court

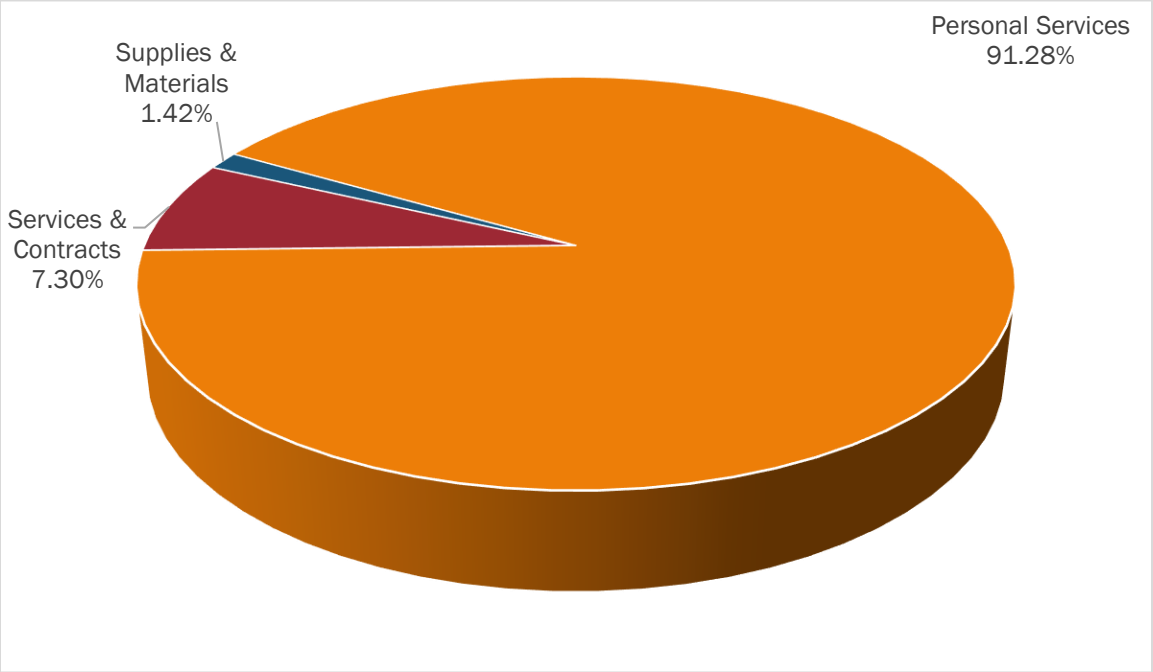


FIGURE 91 – PROBATE COURT - EXPENDITURES BY TYPE

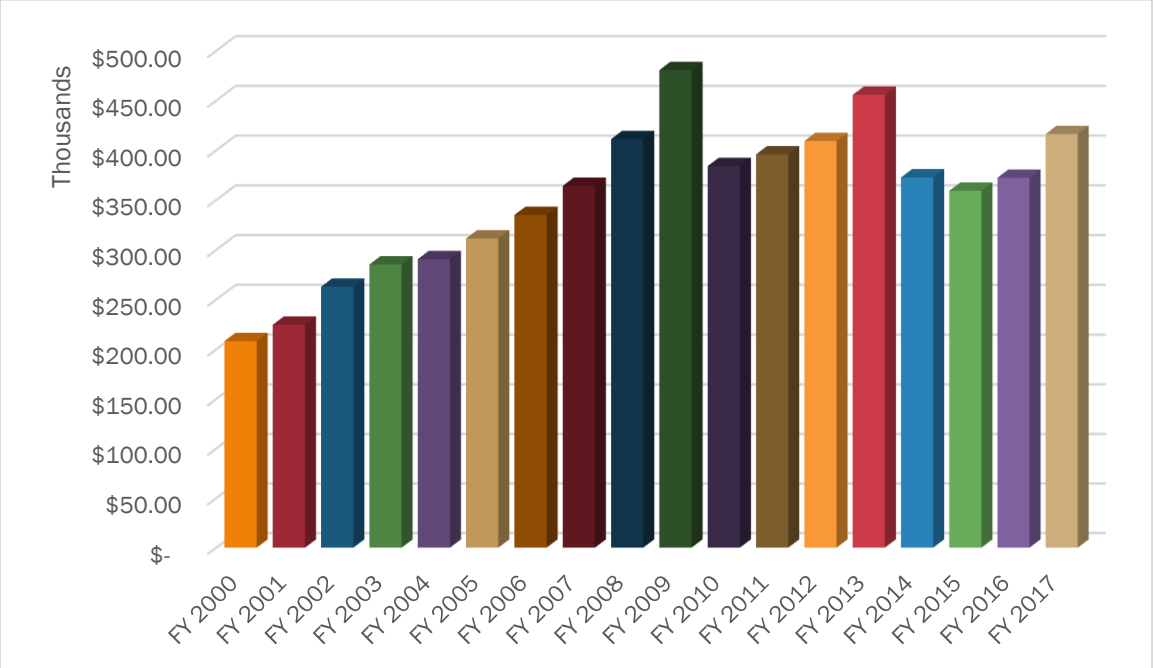


FIGURE 92 – PROBATE COURT - EXPENDITURE HISTORY

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General Fund
Probate Court

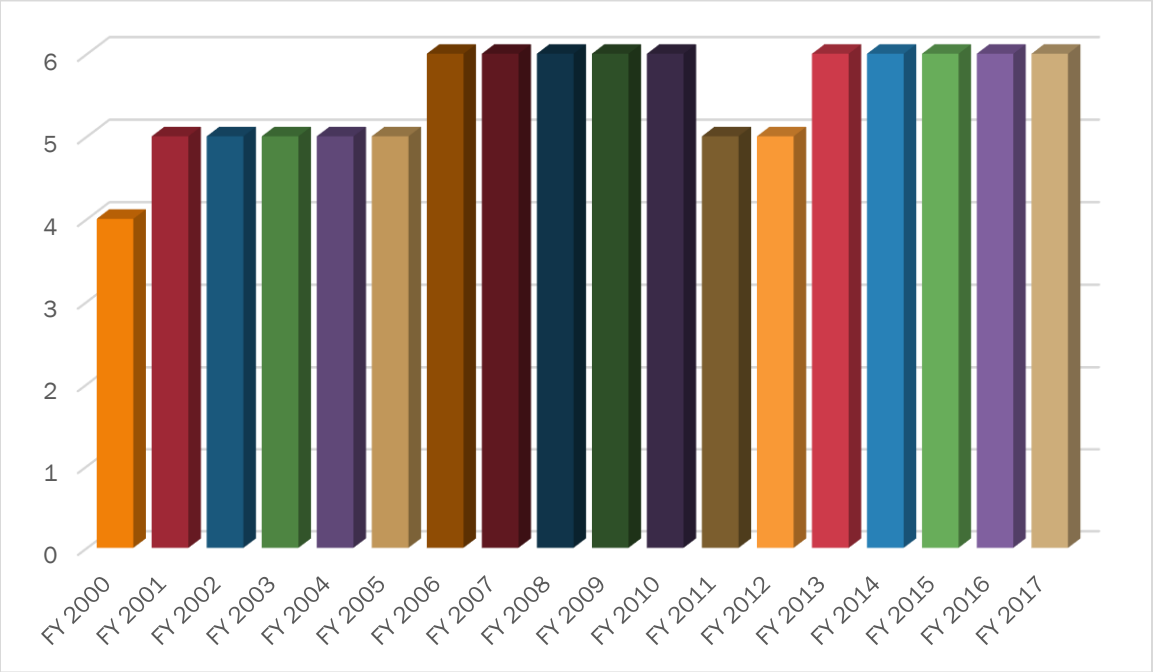


FIGURE 93 – PROBATE COURT - PERSONNEL HISTORY

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General Fund
Sheriff

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

- Administration – Accounts for the administrative staff and general operating costs of the Sheriff's Office
- Enforcement – Accounts for costs associated with operations of courts, investigations, patrol, training, DARE, school resource and special operations
- Jail – Accounts for the costs associated with provision of security and care for inmates, maintaining records and processing offenders

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	13,152,180	13,640,806	13,422,017	13,136,616	13,398,269	1.99%
Services & Contracts	3,996,561	4,046,696	4,440,399	4,225,534	4,419,631	4.59%
Supplies & Materials	174,223	95,257	139,503	101,100	105,500	4.35%
Capital Outlay	-	191,828	32,040	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	17,322,964	17,974,587	18,033,959	17,463,250	17,923,400	2.63%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administration:								
Administrative Clerk	12	12	12	12	12	12	12	0.00%
Administrative Technician	1	1	1	1	1	1	1	0.00%
Chief Deputy	1	1	1	1	1	1	1	0.00%
Major	1	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	1	0.00%
Total	17	17	17	17	17	17	17	0.00%

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General Fund
Sheriff

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Enforcement:								
Captain	4	4	4	4	4	4	4	0.00%
Corporal	6	6	4	4	4	4	4	0.00%
DARE Officer	2	2	2	2	2	2	2	0.00%
Deputy Sheriff	48	48	51	51	51	53	53	3.92%
Investigator	24	25	25	25	23	23	23	(8.00)%
Lieutenant	9	9	9	9	9	9	9	0.00%
Resource Officer	6	6	6	6	7	7	7	16.67%
Sergeant	11	10	10	10	10	10	10	0.00%
Staff Sergeant	8	8	9	9	9	9	9	0.00%
Training Officer	1	1	-	-	-	-	-	0.00%
Transportation Coordinator	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	0.00%
Total	121	121	122	122	121	123	123	0.82%
Jail:								
Administrative Assistant	1	1	-	-	-	-	-	0.00%
Administrative Secretary	-	-	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	1	0.00%
Corporal	4	4	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	71	69	67	67	67	70	67	0.00%
Lieutenant	2	2	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	1	0.00%
Sergeant	4	4	4	4	4	4	4	0.00%
Staff Sergeant	5	5	6	6	6	6	6	0.00%
Visitation Clerk	1	-	-	-	-	-	-	0.00%
Total	102	99	98	98	98	101	98	0.00%

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General Fund
Sheriff

By Division	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Administration	1,465,289	1,461,141	1,488,887	1,734,676	1,885,642	8.70%
Enforcement	8,322,629	8,313,089	8,714,096	8,210,681	8,450,577	2.92%
Jail	7,535,047	8,200,357	7,830,976	7,517,893	7,587,181	0.92%

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Increase patrols to deter property crimes Measure: % of reduction in property crimes	n/a	5.00%	8.00%	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Continue to enhance training programs to ensure officer safety and knowledge Measure: % of incidents where officers are injured	n/a	<1.00%	< 1.00%	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Sheriff

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Maintain national recognition for DARE program in schools Measure: Achieve national recognition	n/a	Yes	Yes	CGI: To ensure citizen safety and quality of life CGII: To educate citizens on their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Utilize social media as a means of communicating with the public Measure: # of likes, follows, etc. on social media sites	n/a	10,000	15,000	CGII: To educate citizens regarding their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Continue the interstate criminal enforcement program to eliminate drug trafficking Measure: Dollar value of seizures	n/a	$750,000	$750,000	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Sheriff

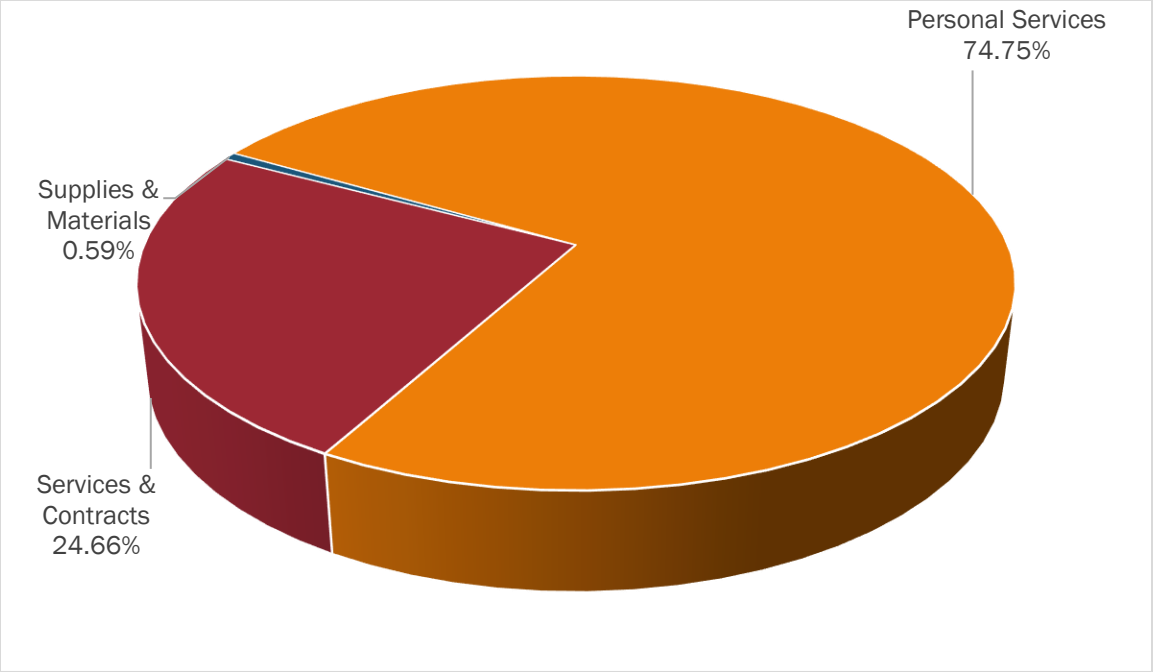


FIGURE 94 – SHERIFF - EXPENDITURES BY TYPE

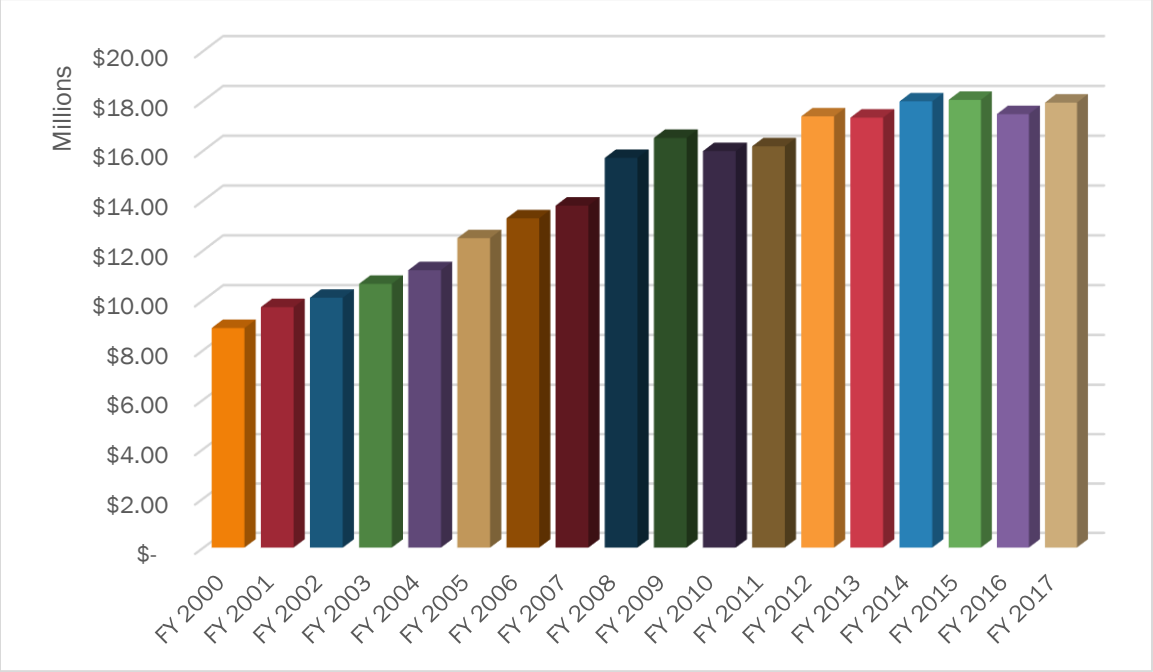


FIGURE 95 – SHERIFF - EXPENDITURE HISTORY

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General Fund
Sheriff

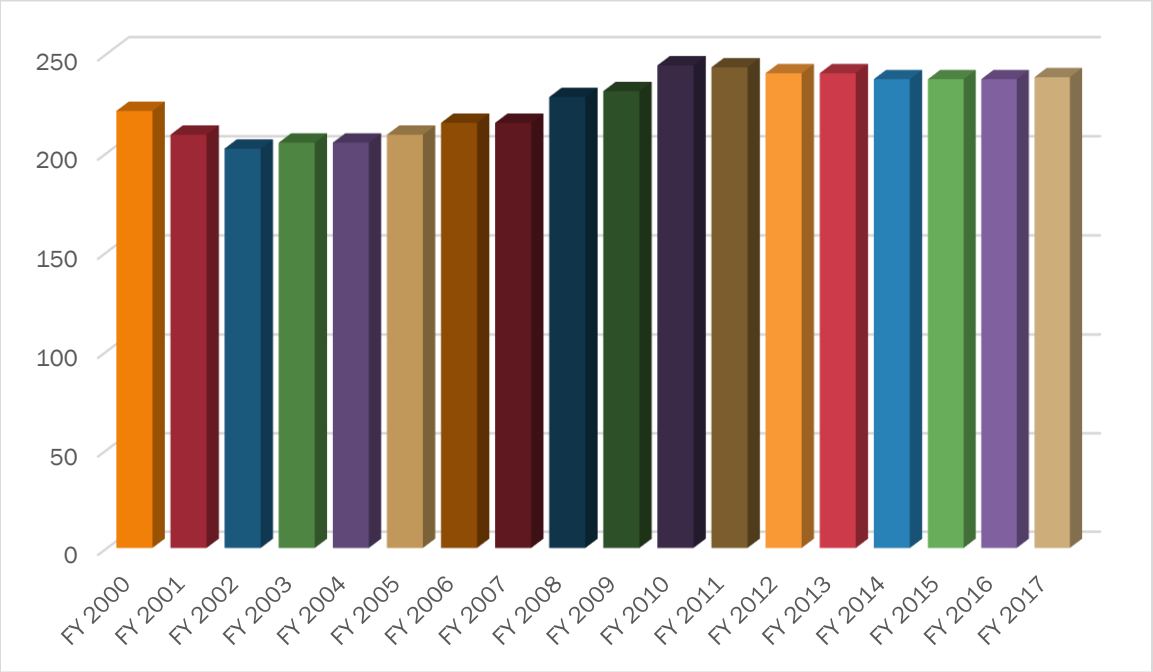


FIGURE 96 – SHERIFF - PERSONNEL HISTORY

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General Fund
Animal Services

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

Significant Accomplishments/Events:

- Implemented a new vaccination program which reduced deaths in the shelter by 40% and sick animal euthanizations by 29%

Challenges:

- Issues with holding animals involved in court cases for extended periods has resulted in lack of space that can be utilized for other animals because they have to be separated. Because of space issues, animals that could be adopted are euthanized to make room for animals that will eventually be euthanized once the court proceedings are complete.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	466,837	505,358	522,842	550,508	570,895	3.70%
Services & Contracts	205,833	175,853	184,393	184,155	183,926	(0.12)%
Supplies & Materials	37,711	37,577	31,867	36,037	36,365	0.91%
Capital Outlay	-	62,240	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	710,382	781,028	739,103	770,700	791,186	2.66%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Animal Control Director	1	1	1	1	1	1	1	0.00%
Animal Control Officer	4	4	5	5	5	5	5	0.00%
Animal Shelter Attendant	6	5	4	4	3	4	4	0.00%
Kennel Attendant	-	-	-	-	1	-	-	0.00%
PT Animal Shelter Attendant	-	2	4	4	4	4	4	0.00%
Total	11	12	14	14	14	14	14	0.00%

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General Fund
Animal Control

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Increase stray dog & cat reclamations to 10% annually through microchipping and posting pictures Measure: % of animal reclaimed	6.3%	9.4%	10%	CGII: To educate citizens regarding their county government CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase the ratio of live animal out to euthanized to 50% or more Measure: % of live animals out versus euthanized	46%	44%	50%	CGII: To education citizens regarding their county government CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce the stray pet population to less than 50% Measure: % of pets brought into the shelter that are strays	53%	52%	50%	CGI: To ensure citizen safety and quality of life CGII: To education citizens regarding their county government CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Animal Control

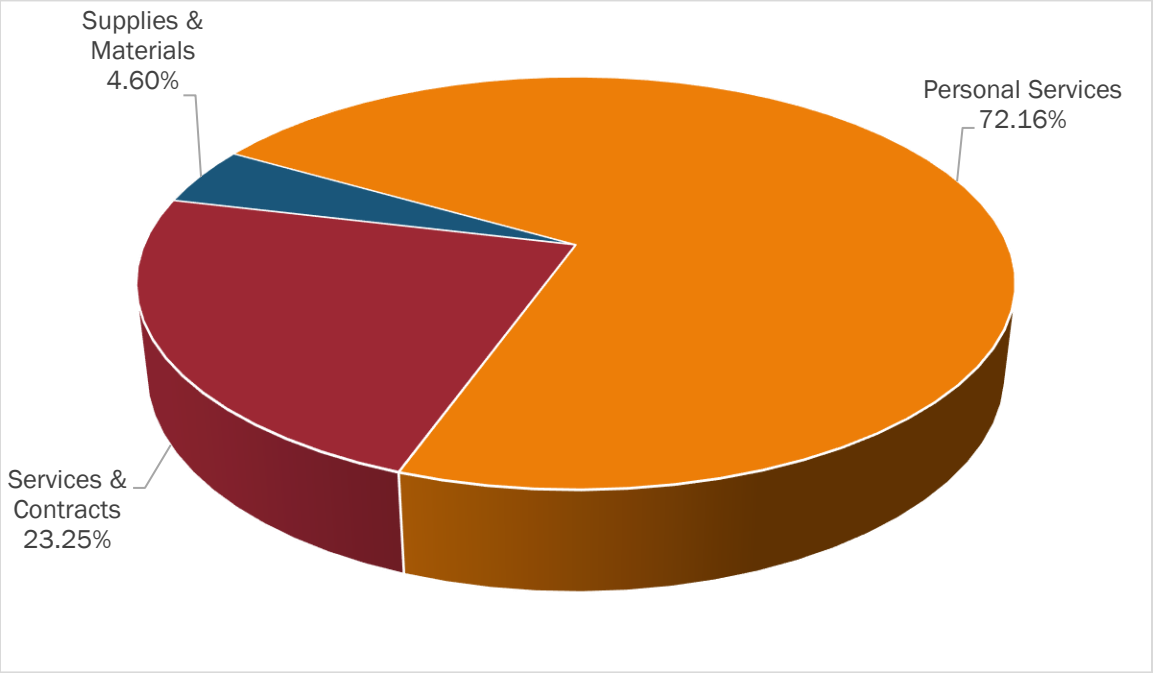


FIGURE 97 – ANIMAL CONTROL - EXPENDITURES BY TYPE

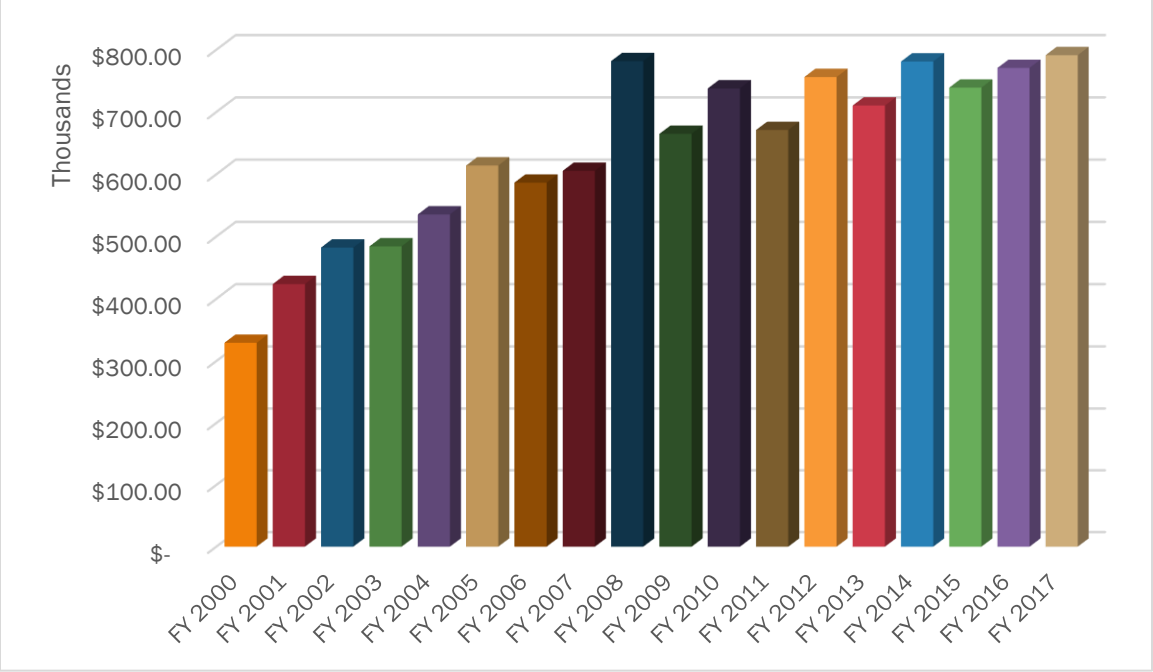


FIGURE 98 – ANIMAL CONTROL - EXPENDITURE HISTORY

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General Fund
Animal Control

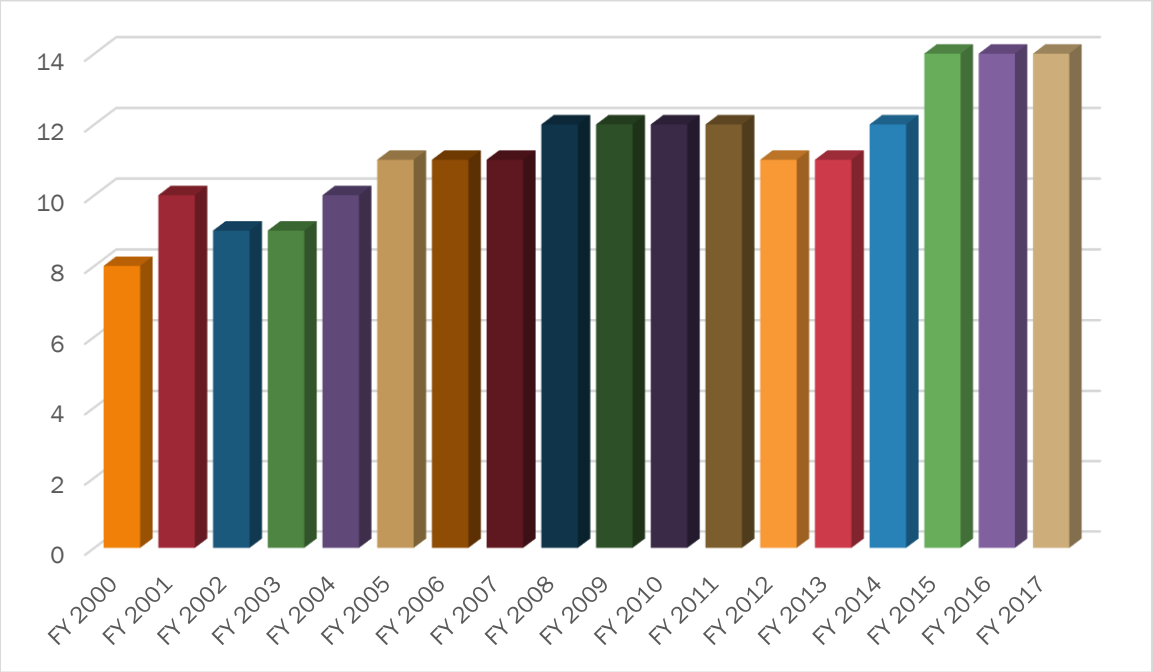


FIGURE 99 – ANIMAL CONTROL - PERSONNEL HISTORY

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General Fund
Emergency Management

The Division of Emergency Management implements all hazards emergency planning and preparedness programs that ensure Lowndes County and its citizens are ready to respond to and recover from disaster by coordinating the efforts of local government officials, departments, volunteer agencies and private sector partners.

Significant Accomplishments/Events:

- Implemented a multi-disciplinary Critical Incident Stress Management Team which provides assistance to local responders in coping with stress resulting from incidents

Objectives:

- Turnover in partner agencies has made keeping up to date contact lists difficult
- High turnover rates in state agencies such as GEMA have created voids in experience as well as delays and miscommunications

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	83,209	87,435	85,824	86,612	89,575	3.42%
Services & Contracts	101,008	68,525	49,652	54,930	75,528	37.50%
Supplies & Materials	504	5,596	586	3,400	2,300	(32.35)%
Capital Outlay	-	-	423	28,750	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Total	184,721	161,555	136,484	173,692	167,403	(3.62)%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Emergency Management Director	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

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General Fund
Emergency Management

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Educate citizens on their role in emergency preparedness and how EMA works to ensure Lowndes County is prepared Measure: # of presentations given annuals to local groups and organizations	9	9	12	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide training to local responders and other staff to improve response and coordination efforts Measure: # of personnel attending EMA sponsored training	226	250	250	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Conduct exercises to test local response plans and resource capabilities Measure: # of exercises conducted throughout the year	6	8	8	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Conduct preparedness training for local staff and citizens Measure: # of public training sessions offered	4	6	6	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase professional development through continuation of personal training opportunities and other relevant work experience Measure: # of training hours completed	41	48	48	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Emergency Management

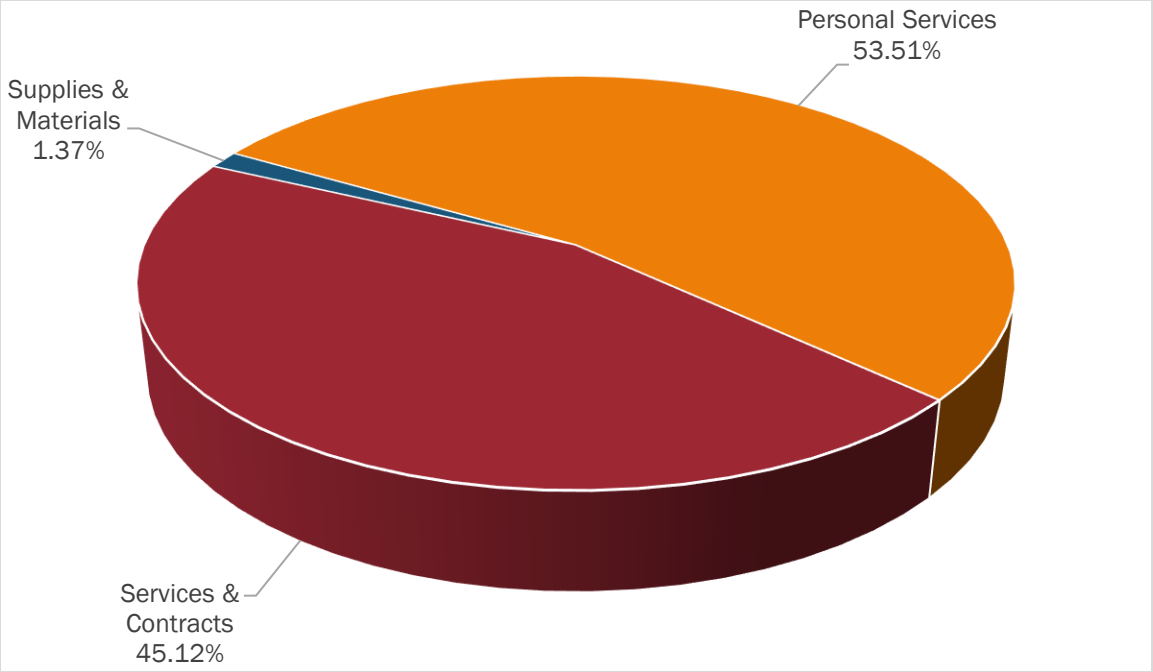


FIGURE 100 – EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE

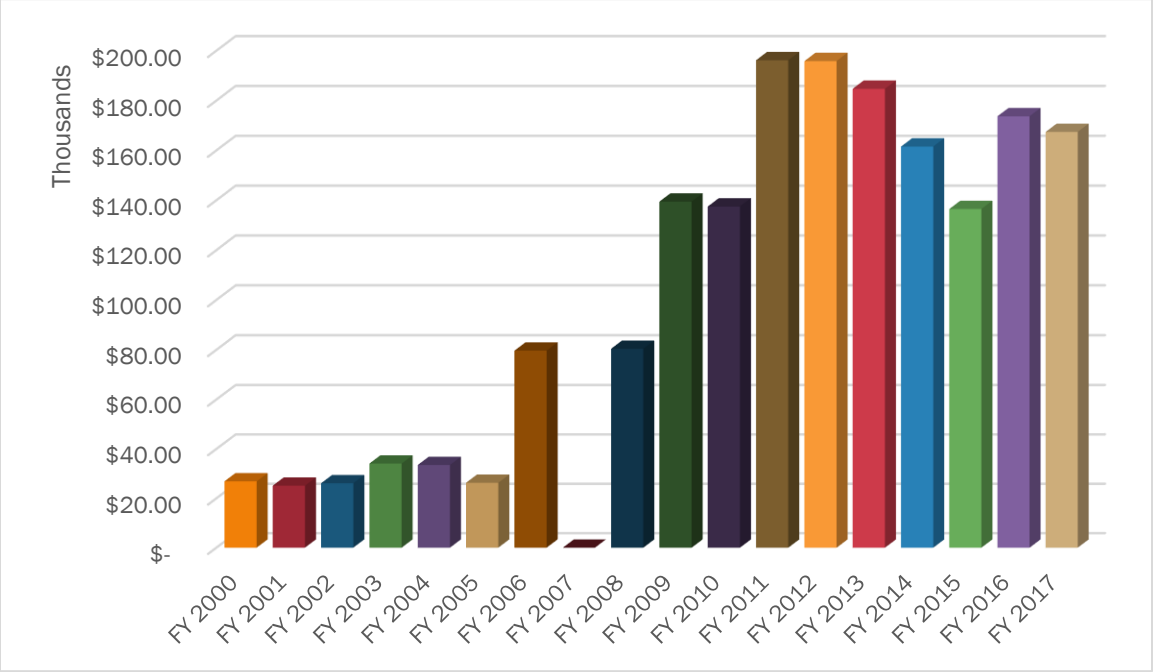


FIGURE 101 – EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

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General Fund
Emergency Management

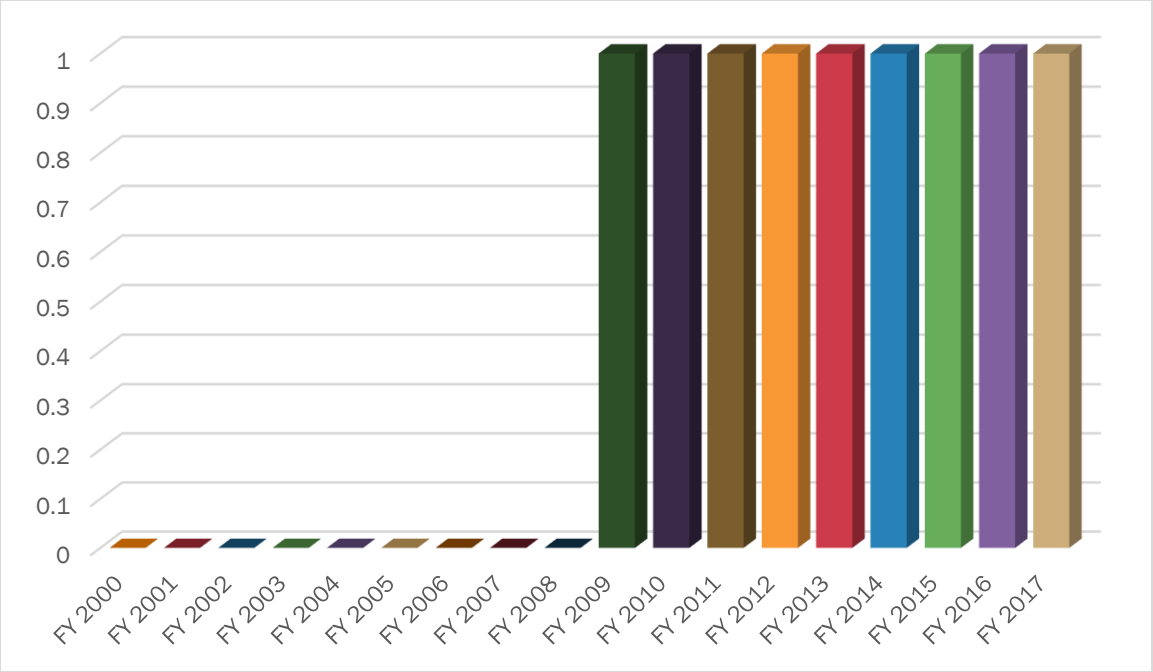


FIGURE 102 – EMERGENCY MANAGEMENT - PERSONNEL HISTORY

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General Fund
Public Works - Administration

The Division of Public Works – Administration is responsible for providing administrative, clerical and management support for all divisions of Public Works. This division also records and maintains documentation for GEMA and FEMA reimbursements and manages the Survey Crew.

Significant Accomplishments/Events:

- Implemented a new storm management plan to improve response times during inclement weather

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	341,894	341,851	341,905	370,096	382,601	3.38%
Services & Contracts	44,492	43,775	47,152	57,041	66,958	17.39%
Supplies & Materials	4,213	5,092	5,977	6,275	3,275	(47.81)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	390,599	390,718	395,035	433,412	452,834	4.48%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	-	-	-	-	-	0.00%
Administrative Secretary	1	1	2	2	2	2	2	0.00%
Instrument Technician	1	1	1	1	1	1	1	0.00%
Party Chief	1	1	-	-	-	-	-	0.00%
Public Works Director	1	1	1	1	1	1	1	0.00%
Survey Crew Supervisor	-	-	1	1	1	1	1	0.00%
Total	6	6	6	6	6	6	6	0.00%

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General Fund
Public Works - Administration

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Improve departmental safety efforts by holding monthly meetings Measure: # of meetings per year	6	6	12	CGI: To ensure citizen safety and quality of life
Goal: Perform 8 hours of employee training monthly Measure: # of hours per month of training	8	4	8	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce citizen complaints to 20% of all work orders taken Measure: % of complaints reported by citizens	30%	35%	20%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce completion time on all requests from 10 days to 5 days Measure: # of days to complete work orders	10	7	5	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Public Works - Administration

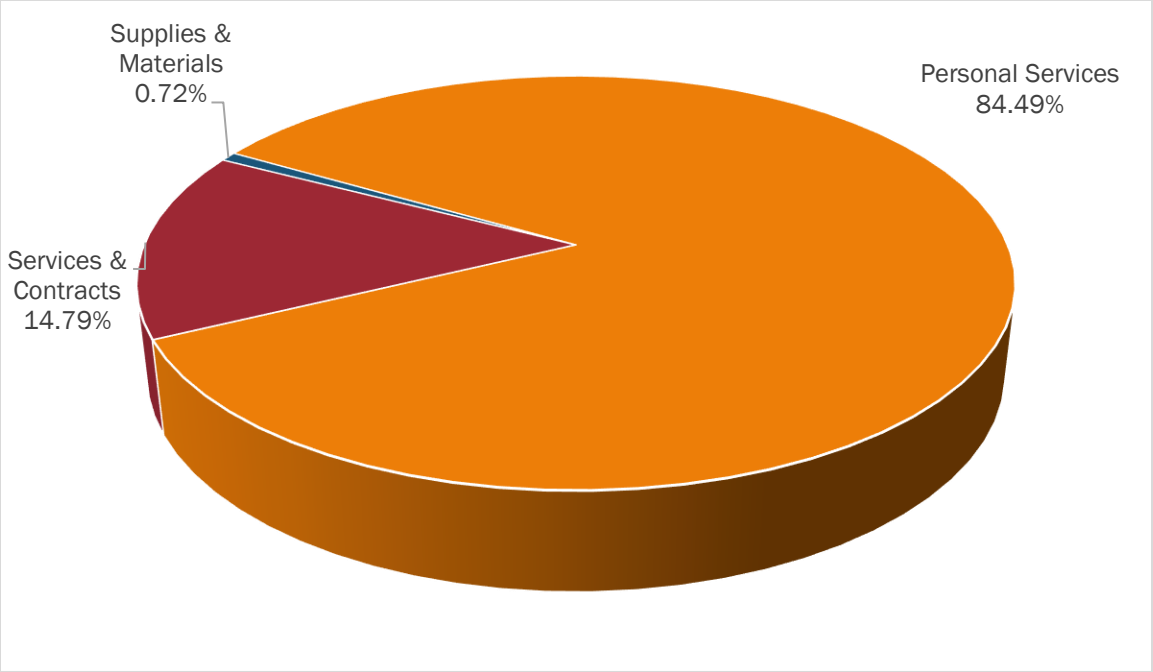


FIGURE 103 – PUBLIC WORKS - ADMINISTRATION - EXPENDITURES BY TYPE

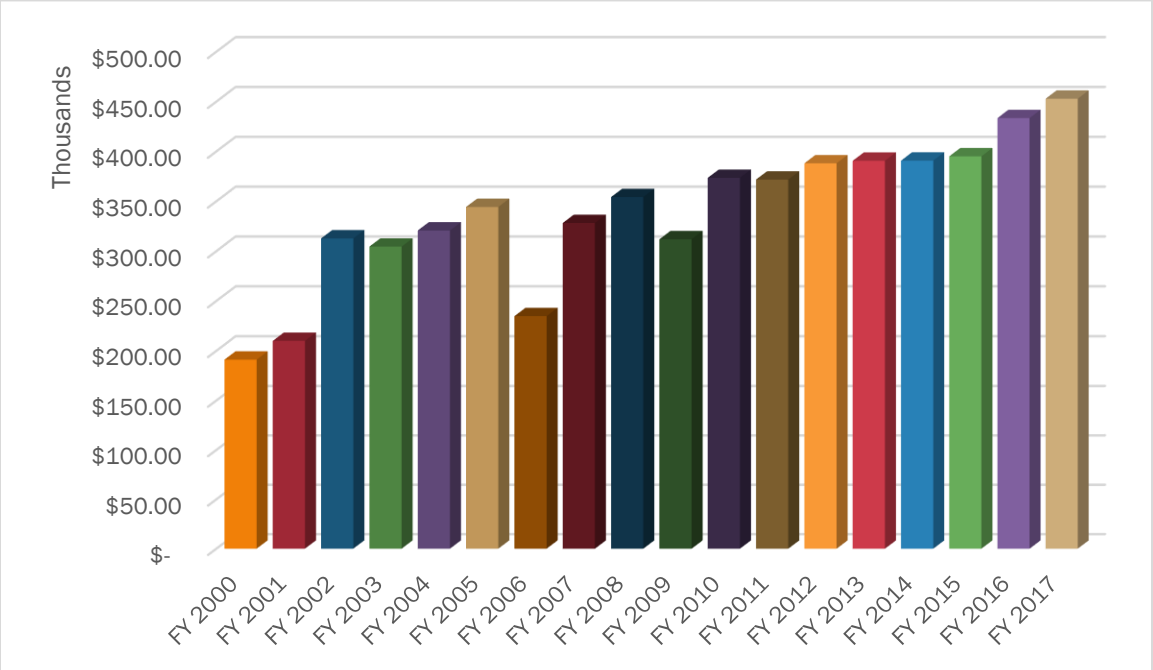


FIGURE 104 – PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY

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General Fund
Public Works - Administration

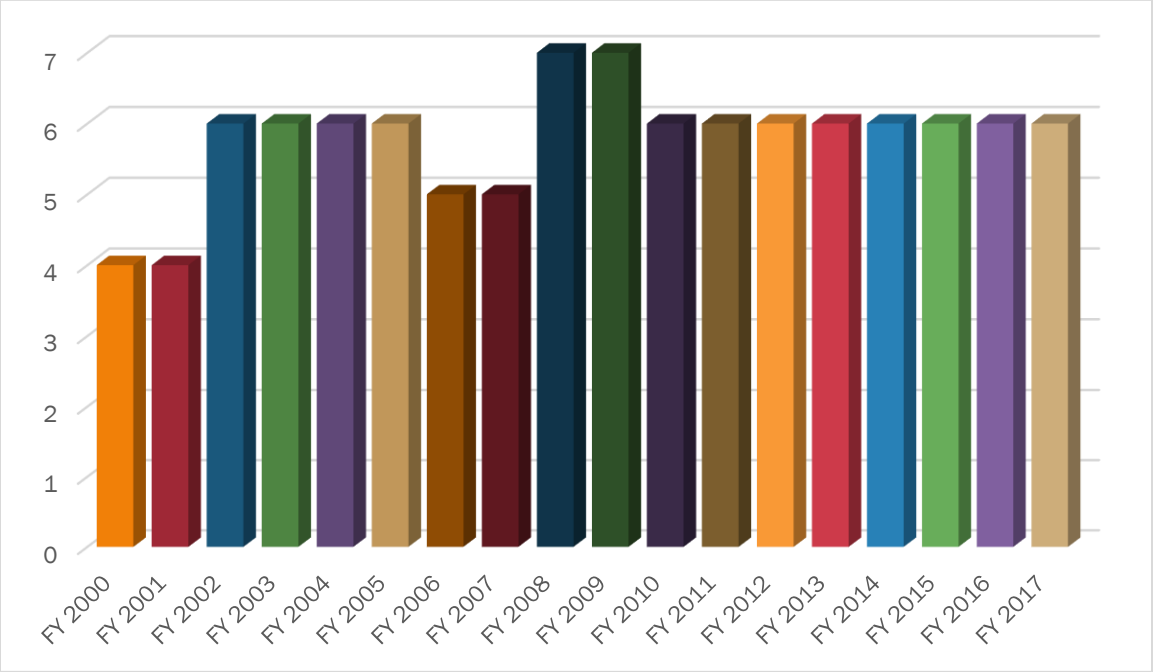


FIGURE 105 – PUBLIC WORKS - ADMINISTRATION - PERSONNEL HISTORY

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

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	1,833,378	2,062,341	1,923,788	2,005,876	1,974,838	(1.55)%
Services & Contracts	1,222,612	1,255,808	1,450,836	1,367,662	1,305,380	(4.55)%
Supplies & Materials	15,679	15,271	30,549	18,568	18,118	(2.42)%
Capital Outlay	12,100	12,048	11,997	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	3,083,769	3,345,468	3,417,170	3,392,106	3,310,146	(2.42)%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Grading:								
Grading Supervisor	1	1	1	1	1	1	1	0.00%
Motorgrader Operator	6	6	6	6	6	6	6	0.00%
Total	7	7	7	7	7	7	7	0.00%
Patching:								
Patching Crew Leader	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	0.00%
Total	3	3	3	3	3	3	3	0.00%

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General Fund
Road Maintenance

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Signs:								
Sr. Sign Maintenance Worker	1	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%
Road Maintenance:								
Ditching Crew Supervisor	2	2	-	-	-	-	-	0.00%
Drainage Crew Supervisor	-	-	2	2	2	2	2	0.00%
Heavy Equipment Operator	7	7	7	7	7	7	7	0.00%
Mowing Crew Leader	-	-	1	1	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	3	0.00%
Road Mowing Supervisor	1	1	-	-	-	-	-	0.00%
Road Maintenance Worker	5	5	5	5	5	5	5	0.00%
Road Superintendent	1	1	1	1	1	-	-	(100.00)%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	0.00%
Total	27	27	27	27	27	26	26	(3.70)%

By Division	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Grading	721,987	693,553	767,219	834,983	655,732	(21.47)%
Patching	189,755	179,945	173,560	195,033	207,787	6.54%
Signs	146,017	145,685	140,996	133,776	140,155	4.77%
Traffic Control	9,398	7,991	7,386	7,350	7,350	0.00%
Road Maintenance	2,016,612	2,318,295	2,328,009	2,220,964	2,299,122	3.52%

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General Fund
Road Maintenance

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Improve departmental safety efforts by holding monthly safety meetings Measure: # of meetings per year	6	6	12	CGI: To ensure citizen safety and quality of life
Goal: Perform a minimum of 8 hours of employee Measure: # of hours per of training per month	8	4	8	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce citizen complaints 20% for work order requests Measure: % of requests coming from citizen complaints	30%	35%	20%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Complete all work requests within 5-7 days Measure: # of days to complete work orders	10	7	5	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Inspect a minimum of 25% of paved roads quarterly Measure: % of paved roads inspected	25%	15%	25%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund
Road Maintenance

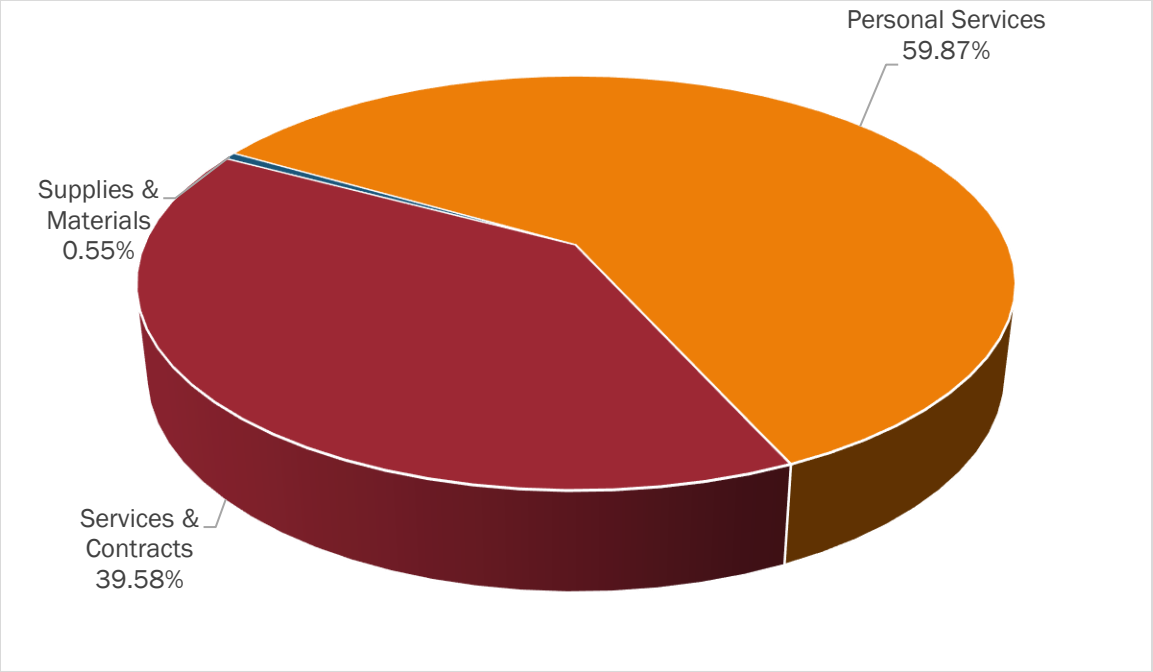


FIGURE 106 – ROAD MAINTENANCE - EXPENDITURES BY TYPE

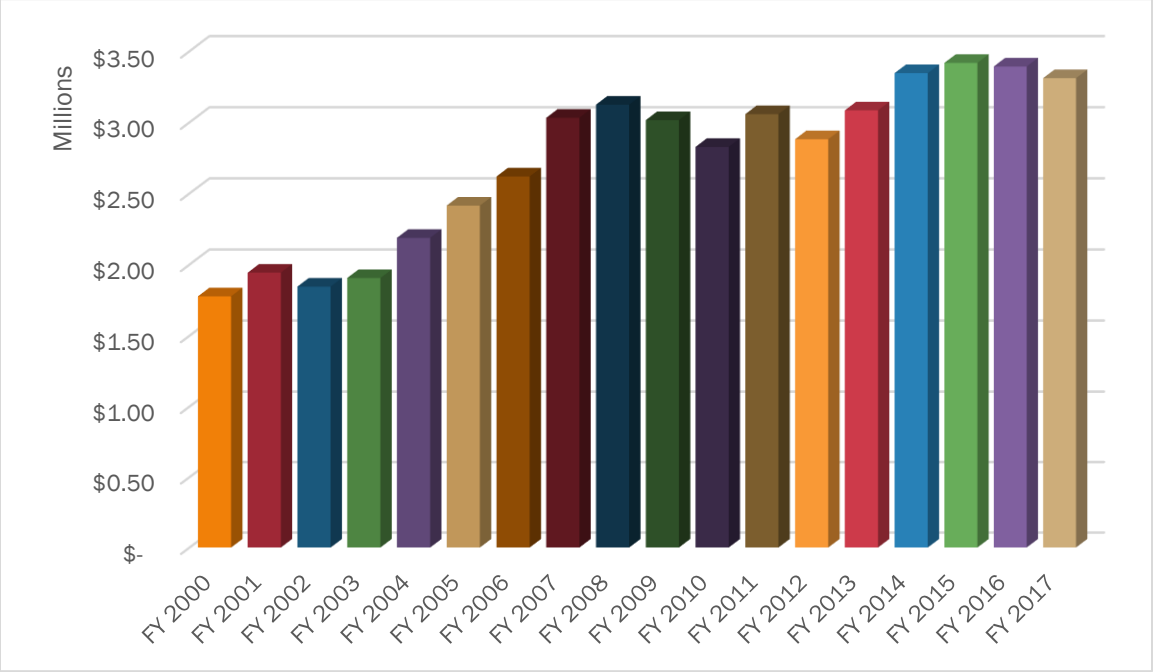


FIGURE 107 – ROAD MAINTENANCE - EXPENDITURE HISTORY

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General Fund
Road Maintenance

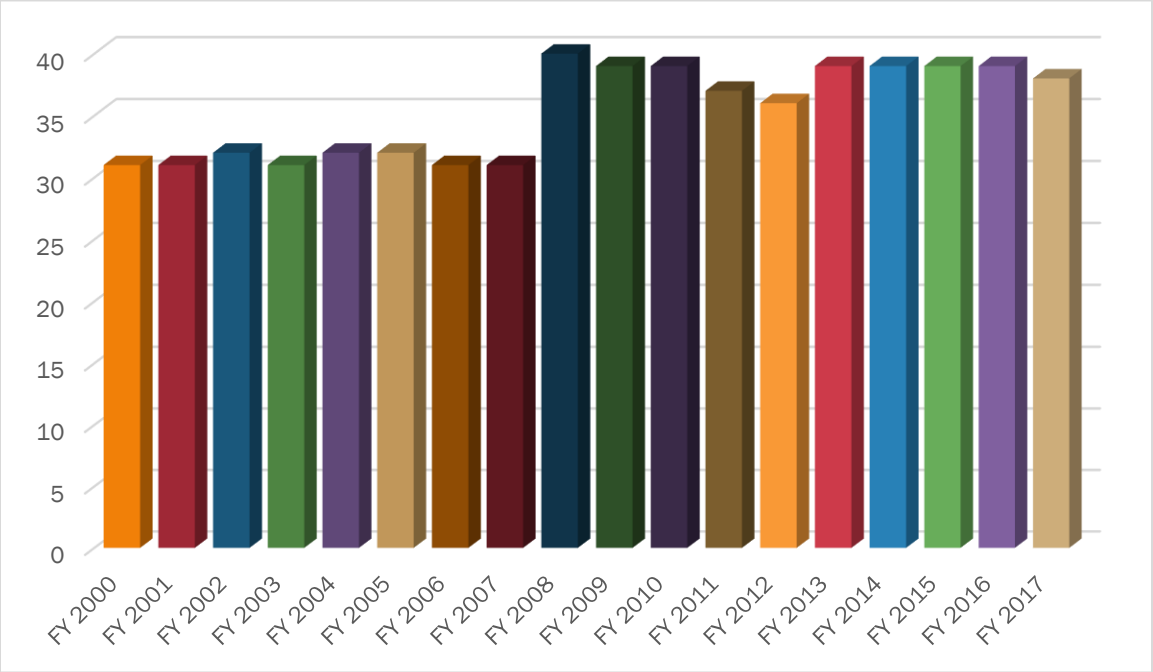


FIGURE 108 – ROAD MAINTENANCE - PERSONNEL HISTORY

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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:

- Resurfaced 10 miles of roads with LMIG funds
- Clipped shoulders for 44.39 miles of roads
- Built up 17.67 miles of road

Challenges:

- Equipment downtime
- Frequent inclement weather

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	450,839	476,262	457,299	449,270	465,945	3.71%
Services & Contracts	367,098	326,247	440,901	345,525	319,040	(7.67)%
Supplies & Materials	3,140	2,027	3,639	1,200	3,975	231.25%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	821,077	804,536	901,839	795,995	788,960	(0.88)%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Construction – Transport Supervisor	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	-	-	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	2	1	1	1	1	1	0.00%
Material Transport Crew Leader	-	-	1	1	1	1	1	0.00%
Material Transport Crew Supervisor	1	1	-	-	-	-	-	0.00%
Truck Driver	5	5	5	5	5	5	5	0.00%
Total	10	9	9	9	9	9	9	0.00%

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General Fund
Road Construction

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Improve departmental safety efforts by holding monthly safety meetings Measure: # of Meetings per year	12	6	12	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Performs a minimum of 8 hours of employee training on equipment per month Measure: # of hours per month of training	4	8	8	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Clip 5 miles of shoulders monthly Measure: Miles of shoulders clipped per month	5	7	5	CGI: To ensure citizen safety and quality of life
Goal: Mix 6 miles of roads per year Measure: Miles of road mixed	6.27	17.67	6	CGI: To ensure citizen safety and quality of life
Goal: Resurface 5 miles of roads annually Measure: Miles of roads resurfaced	1.2	1.41	5	CGI: To ensure citizen safety and quality of life

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General Fund
Road Construction

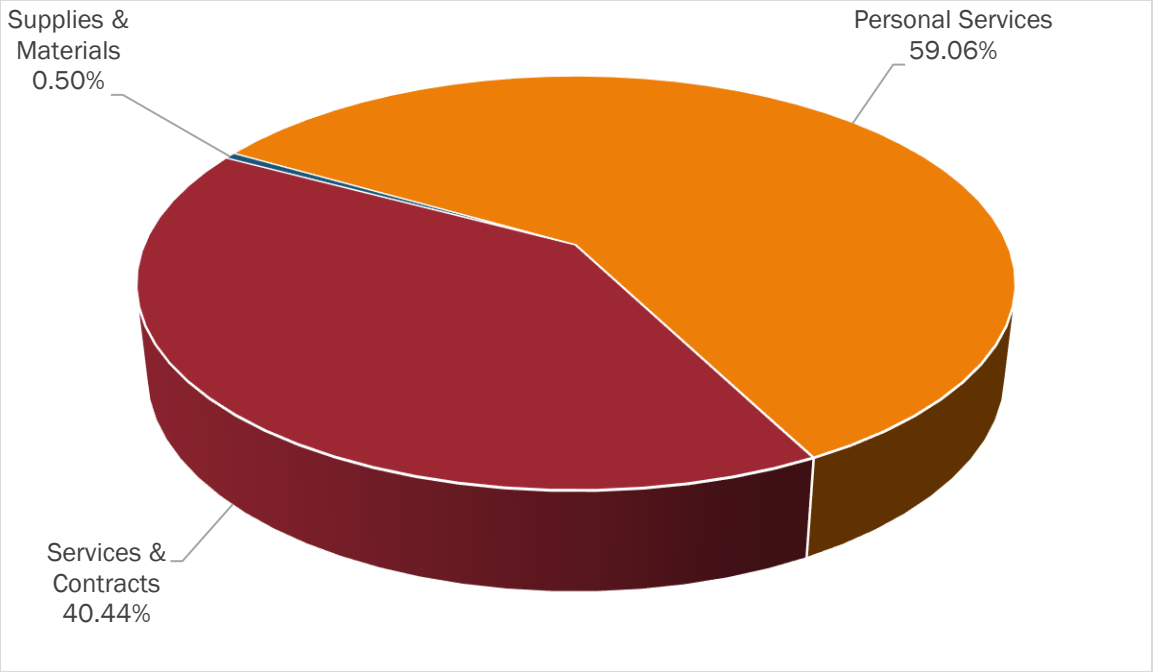


FIGURE 109 – ROAD CONSTRUCTION - EXPENDITURES BY TYPE

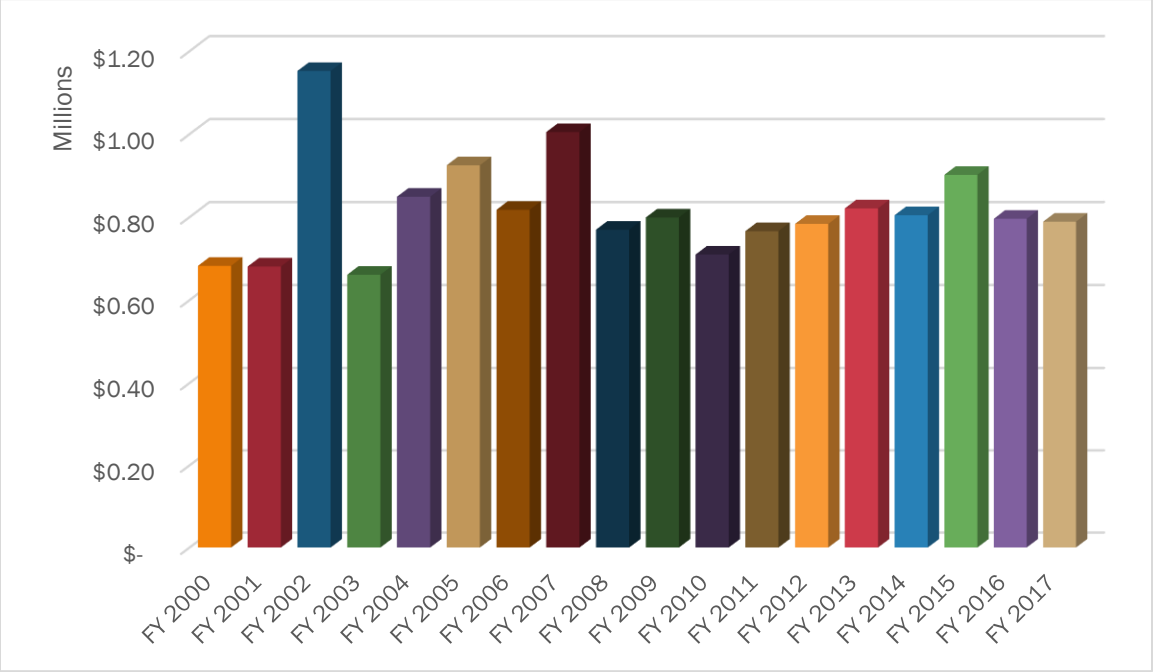


FIGURE 110 – ROAD CONSTRUCTION - EXPENDITURE HISTORY

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General Fund
Road Construction

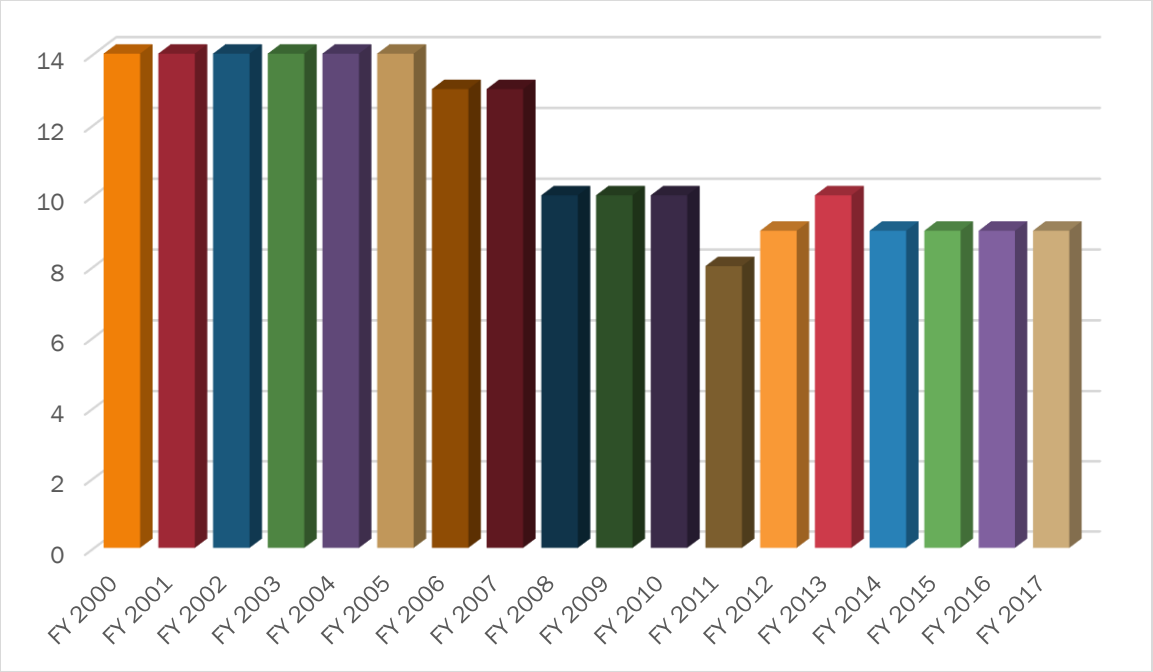


FIGURE 111 – ROAD CONSTRUCTION - PERSONNEL HISTORY

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General Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
County Attorney	563,899	416,198	378,832	400,000	450,000	12.50%
General Facilities	139,305	132,172	153,992	498,850	183,433	(63.23)%
NPDES – Stormwater	1,776	4,229	1,771	4,670	5,000	7.07%
Contingency	316	110,698	440,607	888,087	1,460,732	64.48%
District Attorney	658,144	722,677	755,165	813,240	877,096	7.85%
District Court Administrator	4,800	4,800	4,800	4,800	4,800	0.00%
Juvenile Court	114,286	127,395	116,268	113,257	150,493	32.88%
Probation	8,439	10,688	10,150	9,137	11,329	23.99%
Public Defender	811,369	813,478	853,532	877,500	877,500	0.00%
Emergency Medical Services	775,683	878,623	1,007,292	749,901	716,512	(4.45)%
Coroner	121,867	117,750	131,386	117,870	119,159	1.09%
Traffic Lighting	200,871	166,074	172,933	154,685	168,642	9.02%
Feed the Elderly	24,863	23,823	25,576	-	-	0.00%
Mental Health	75,000	75,000	87,500	87,500	100,000	14.29%
Public Health	330,548	330,634	348,445	365,000	386,800	5.97%
Extension Service	125,012	136,371	177,214	141,140	153,235	8.57%
Family Services	124,500	124,500	114,500	114,500	114,500	0.00%
Library	1,000,000	1,055,461	1,164,607	1,102,500	1,125,000	2.04%
Moody Support Group	26,920	18,360	16,168	84,000	80,000	(4.76)%
Development Authority	2,861,894	2,902,315	2,932,797	2,900,000	2,900,000	0.00%
Parks and Recreation Authority	3,577,105	3,625,616	3,664,781	3,600,000	3,600,000	0.00%
Board of Equalization	21,986	26,652	17,560	18,000	20,000	11.11%
Transfers Out	879,027	829,879	845,041	906,041	1,087,282	20.00%

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Commissary Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	672,049	214,161	330,712	325,000
Fines & Forfeitures	1,405	2,423	532	-
Investment Income	-	-	-	-
Miscellaneous	374,138	495,079	442,774	375,000
Total Revenues	672,049	711,664	774,018	700,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	656,284	652,480	634,587	700,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	656,284	652,480	634,587	700,000
Excess of Revenues Over Expenditures	15,765	59,184	139,431	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	15,765	59,184	139,431	-
Beginning Fund Balance	459,070	474,834	534,018	673,449
Ending Fund Balance	474,834	534,018	673,449	673,449

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Commissary Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	223,977	280,000	280,000	0.00%
Fines & Forfeitures	1,396	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	502,501	450,000	475,000	26.67%
Total Revenues	727,874	730,000	755,000	7.86%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	598,278	699,989	755,000	7.86%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	598,278	699,989	755,000	7.86%
Excess of Revenues Over Expenditures	129,596	30,011	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	129,596	30,011	-	0.00%
Beginning Fund Balance	673,449	673,449	673,449	0.00%
Ending Fund Balance	803,045	703,460	673,449	0.00%

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Commissary Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Charges for Service:				
LCSO – Commissary	296,506	214,161	330,712	325,000
LCSO – Work Detail	-	-	-	-
Total Charges for Service	296,506	214,161	330,712	325,000
Fines & Forfeitures:				
Forfeited Inmate Funds	1,405	2,423	532	-
Total Fines & Forfeitures	1,405	2,423	532	-
Miscellaneous:				
Misc. – Vendor Commissions	374,138	495,079	442,774	375,000
Total Miscellaneous	374,138	495,079	442,774	375,000
Total Revenues	672,049	711,664	774,018	700,000

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Commissary Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Charges for Service:				
LCSO – Commissary	223,827	280,000	280,000	(13.85)%
LCSO – Work Detail	150	-	-	0.00%
Total Charges for Service	223,977	280,000	280,000	(13.85)%
Fines & Forfeitures:				
Forfeited Inmate Funds	1,396	-	-	0.00%
Total Fines & Forfeitures	1,396	-	-	0.00%
Miscellaneous:				
Misc. – Vendor Commissions	502,501	450,000	475,000	26.67%
Total Miscellaneous	502,501	450,000	475,000	26.67%
Total Revenues	727,874	730,000	755,000	7.86%

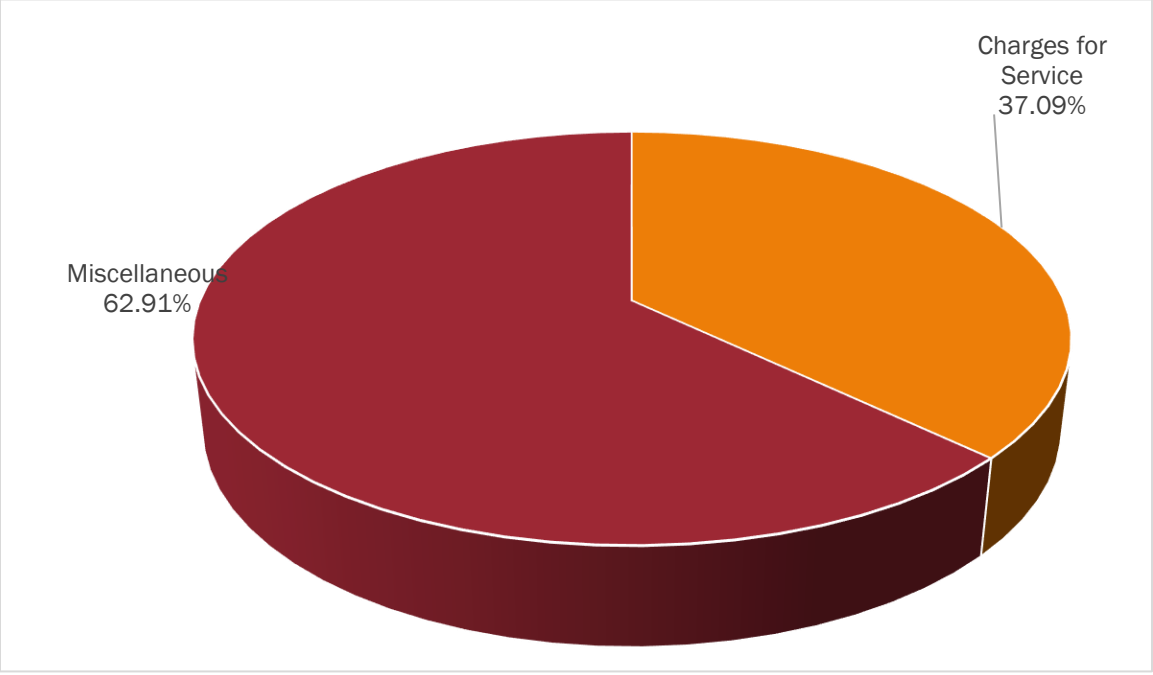


FIGURE 112 – COMMISSARY FUND REVENUES BY TYPE

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Commissary Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Safety:				
Personal Services	97,129	104,795	103,017	112,405
Services & Contracts	423,003	424,310	406,818	485,845
Supplies & Materials	136,152	123,375	124,751	101,750
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	656,284	652,480	634,587	700,000
Total Expenditures	656,284	652,480	634,587	700,000

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Commissary Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Public Safety:				
Personal Services	99,750	115,139	115,302	2.58%
Services & Contracts	412,722	480,350	545,448	12.27%
Supplies & Materials	85,806	104,500	94,250	(7.37)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	598,278	699,989	755,000	7.86%
Total Expenditures	598,278	699,989	755,000	7.86%

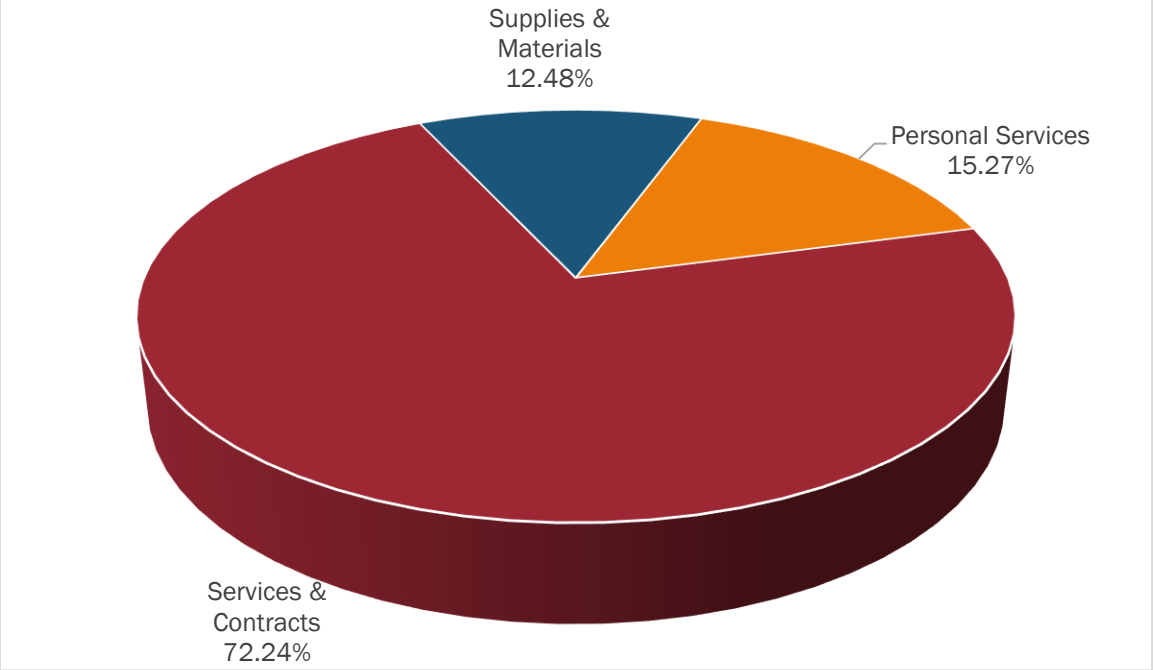


FIGURE 113 - COMMISSARY FUND EXPENDITURES BY TYPE

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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 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	97,129	104,795	103,017	112,405	115,302	2.58%
Services & Contracts	423,003	424,310	406,818	485,845	545,448	12.27%
Supplies & Materials	136,152	123,375	124,751	101,7850	94,250	(7.37)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	656,284	652,480	634,587	700,000	755,000	7.86%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Custodian	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%

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Commissary Fund
Sheriff - Commissary

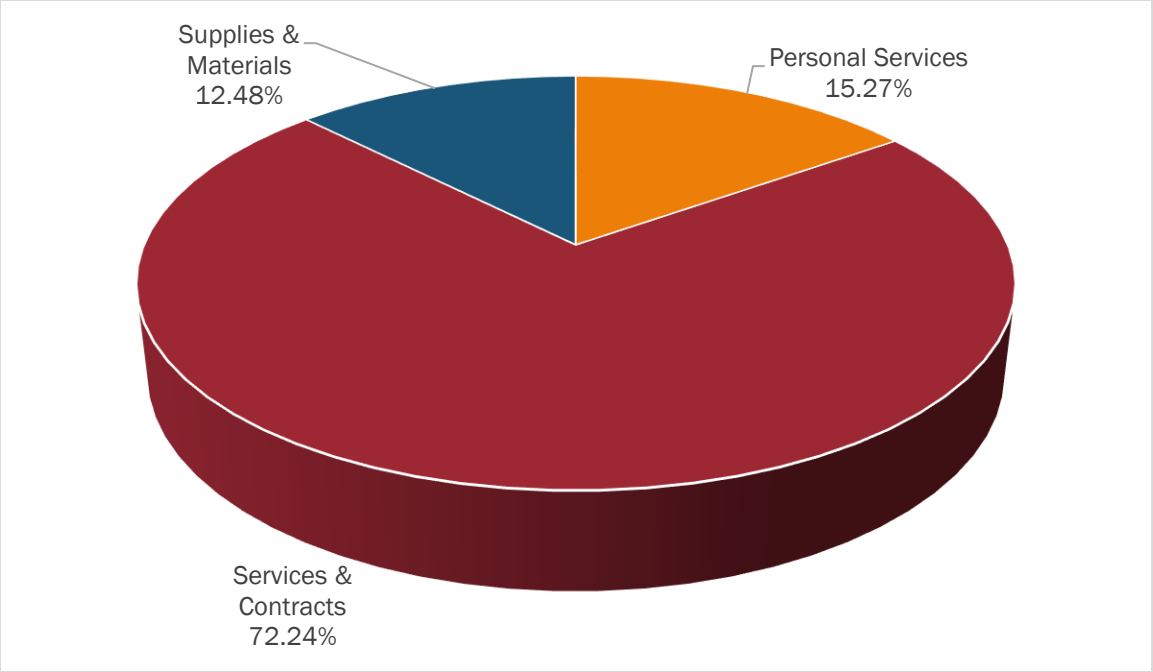


FIGURE 114 – SHERIFF - COMMISSARY - EXPENDITURES BY TYPE

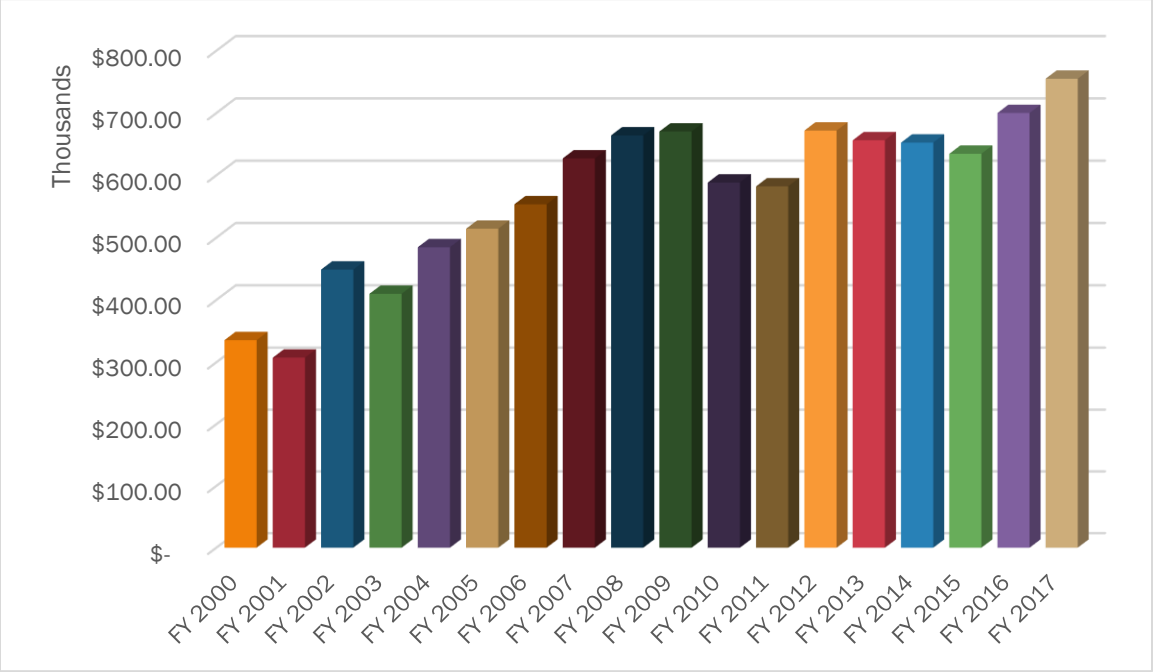


FIGURE 115 – SHERIFF - COMMISSARY - EXPENDITURE HISTORY

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Commissary Fund
Sheriff - Commissary

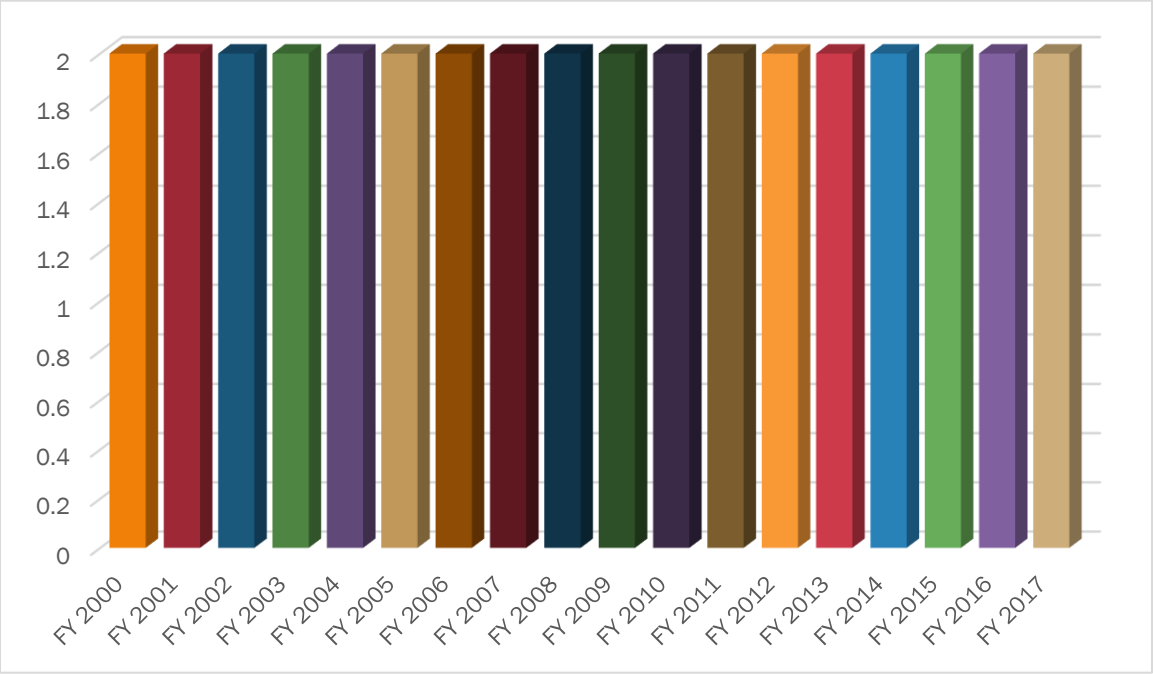


FIGURE 116 – SHERIFF - COMMISSARY - PERSONNEL HISTORY

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Drug Seizure Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	669,269	586,902	465,146	1,000,000
Investment Income	2,149	1,694	3,099	-
Miscellaneous	-	-	-	-
Total Revenues	671,418	588,596	468,245	1,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	643,202	607,486	272,897	1,000,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	643,202	607,486	272,897	1,000,000
Excess of Revenues Over Expenditures	28,216	(18,890)	195,348	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	28,216	(18,890)	195,348	-
Beginning Fund Balance	964,236	992,452	973,562	1,168,910
Ending Fund Balance	992,452	973,562	1,168,910	1,168,910

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Drug Seizure Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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 of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	1,168,910	1,168,910	1,168,910	0.00%
Ending Fund Balance	1,168,910	1,168,910	1,168,910	0.00%

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Drug Seizure Fund
Sheriff – Seized Funds

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

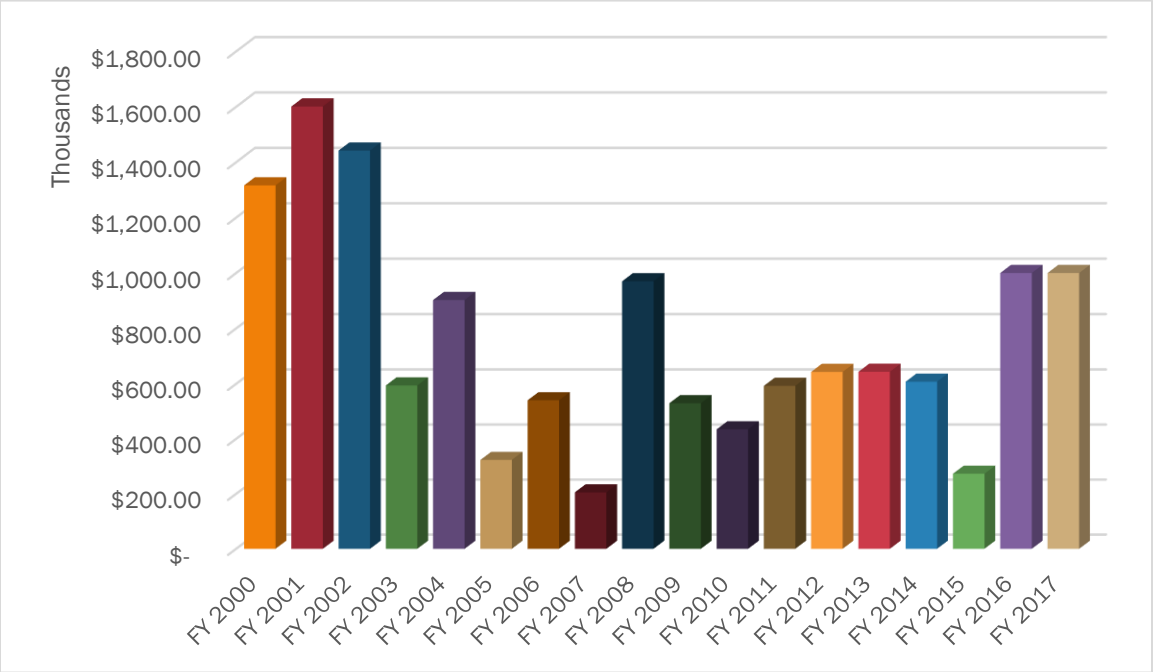


FIGURE 117 – SHERIFF – DRUG SEIZURES - EXPENDITURE HISTORY

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Law Library Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	43,635	44,544	31,788	100,000
Fines & Forfeitures	-	-	-	-
Investment Income	4,018	13,040	1,648	-
Miscellaneous	-	-	-	-
Total Revenues	47,653	57,584	33,436	100,000
Expenditures:				
General Government	-	-	-	-
Judicial	71,062	65,206	62,914	100,000
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	71,062	65,206	62,914	100,000
Excess of Revenues Over Expenditures	(23,409)	(7,622)	(29,478)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(23,409)	(7,622)	(29,478)	-
Beginning Fund Balance	356,839	333,430	325,808	296,330
Ending Fund Balance	333,430	325,808	296,330	296,330

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Law Library Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	100,000	100,000	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	100,000	100,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	100,000	100,000	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	100,000	100,000	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	296,330	296,330	296,330	0.00%
Ending Fund Balance	296,330	296,330	296,330	0.00%

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Law Library Fund
Law Library

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

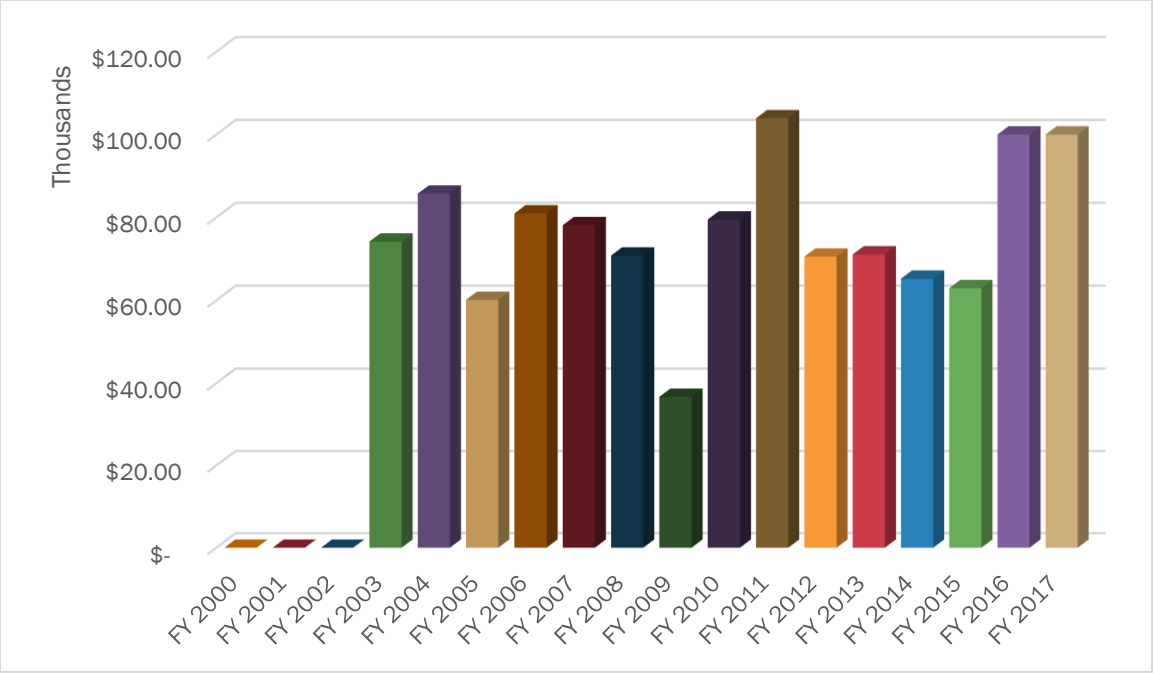


FIGURE 118 – LAW LIBRARY - EXPENDITURE HISTORY

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Accommodation Tax Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	272,613	281,051	312,292	385,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	272,613	281,051	312,292	385,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	398,282	401,657	418,544	513,460
Total Expenditures	398,282	401,657	418,544	513,460
Excess of Revenues Over Expenditures	(125,669)	(120,606)	(106,252)	(128,460)
Other Sources:				
Transfers In	125,000	168,237	101,745	128,460
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(669)	47,631	(4,507)	-
Beginning Fund Balance	24,727	24,057	71,688	67,180
Ending Fund Balance	24,057	71,688	67,180	67,180

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Accommodation Tax Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	242,238	300,000	400,000	3.90%
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	242,238	300,000	400,000	3.90%
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	430,888	485,510	220,000	(57.15)%
Total Expenditures	430,888	485,510	220,000	(57.15)%
Excess of Revenues Over Expenditures	(188,650)	(185,510)	180,000	(240.12)%
Other Sources:				
Transfers In	96,345	128,460	-	(100.00)%
Transfers Out	-	-	180,000	100.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(92,305)	(57,050)	-	0.00%
Beginning Fund Balance	67,180	67,180	67,180	0.00%
Ending Fund Balance	(25,125)	10,130	67,180	0.00%

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Accommodation Tax Fund
Tourism Authority

During 2015, Lowndes County began the process of increasing the hotel/motel tax rate from 5% to 7%. The ordinance was adopted to do so in June, 2016 and the new rate will become effective August 1st. Under the statute for hotel/motel proceeds, 40% of the first 5% must be spent on the promotion of tourism. Of the additional 2%, at least 50% must be spent on the promotion of tourism and the remainder may be spent on tourism product development. Lowndes County contracts with the Valdosta-Lowndes County Conference Center and Tourism Authority to promote tourism and for tourism product development. The two functions of the authority are in separate divisions to account for the promotion of tourism and for tourism product development. The remaining funds were previously used to support a portion of the County's share of the Airport Authority; however, with the change in the hotel/motel tax rate, Lowndes County has moved the unrestricted portion to the Special Services Fund as well as the expenditures to the Airport Authority.

Prior to 2008, the County collected hotel/motel taxes county-wide and used the funds to support the Valdosta-Lowndes County Conference Center and Tourism Authority, the Airport Authority and the Arts Commission. As part of the service delivery agreement, Valdosta began collecting their own hotel/motel tax and agreed to support the Conference Center and Arts Commission from their share. Hahira began collecting for its hotel later that year.

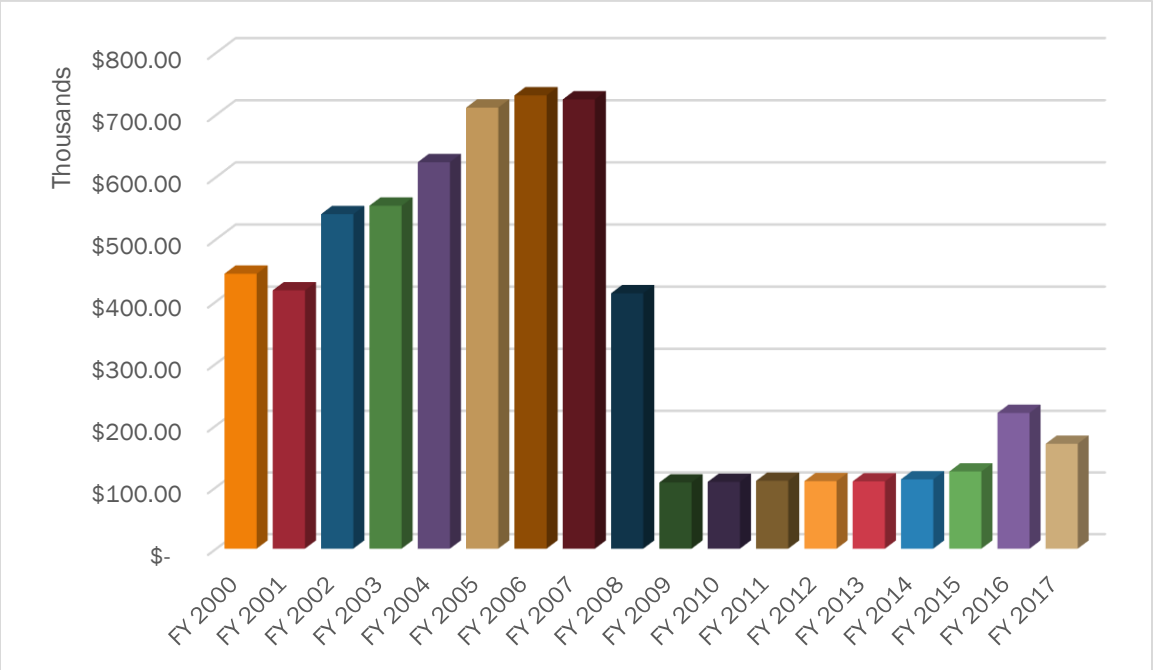


FIGURE 119 – TOURISM AUTHORITY - EXPENDITURE HISTORY

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Accommodation Tax Fund
Conference Center

With the increase in the hotel/motel tax rate to 7%, Lowndes County now contracts with the Valdosta-Lowndes County Conference Center and Tourism Authority for tourism product development.

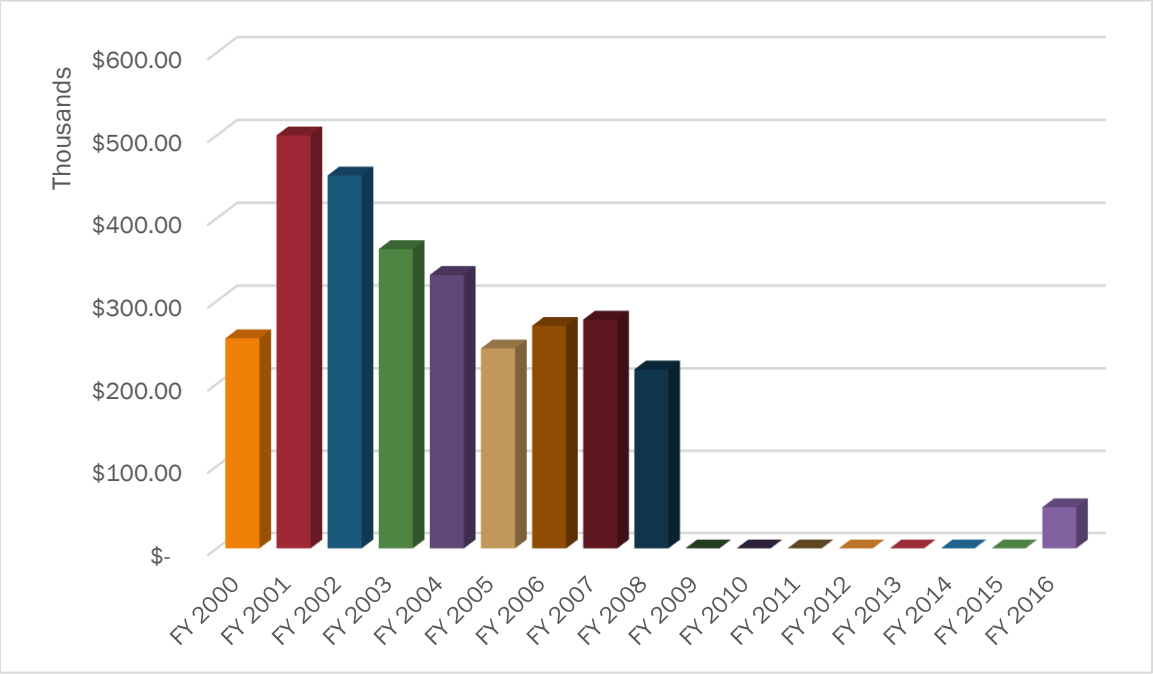


FIGURE 120 – CONFERENCE CENTER - EXPENDITURE HISTORY

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Accommodation Tax Fund
Airport Authority

Per its enabling legislation, the Airport Authority is funded jointly and equally by the County and the City of Valdosta. Since Valdosta began collecting its own hotel/motel tax, the funds generated were not enough to cover the cost of the Airport Authority and additional funds were transferred from the Special Services Fund. For 2017, with the change in the hotel/motel rate, the funding for the Airport Authority has been moved to the Special Services Fund and the unrestricted proceeds of the hotel/motel tax are transferred as well.

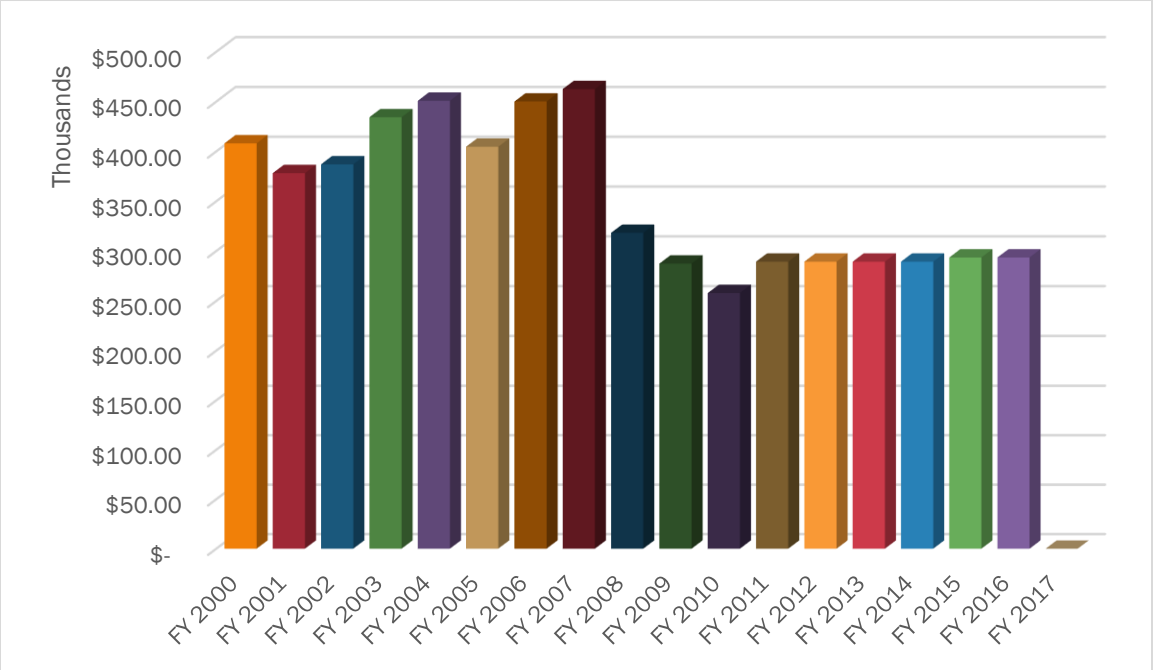


FIGURE 121 – AIRPORT AUTHORITY - EXPENDITURE HISTORY

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Accommodation Tax Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Transfers Out	-	-	-	-	180,000	100.00%

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Intergovernmental Grant Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	1,542,752	624,093	807,987	550,000
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,542,752	624,093	807,987	550,000
Expenditures:				
General Government	-	-	-	394,565
Judicial	156,834	316,993	500,019	155,435
Public Safety	137,451	88,921	108,738	-
Public Works	1,248,467	218,180	199,229	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	1,542,752	624,093	807,987	550,000
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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Intergovernmental Grant Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	747,444	550,000	752,802	36.87%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	747,444	550,000	752,802	36.87%
Expenditures:				
General Government	-	394,565	394,565	0.00%
Judicial	657,328	201,320	203,226	30.75%
Public Safety	320,582	132,358	155,011	100.00%
Public Works	153,048	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,130,958	782,243	752,802	36.87%
Excess of Revenues Over Expenditures	(383,514)	(232,243)	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(383,514)	(232,243)	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(383,514)	(232,243)	-	0.00%

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Intergovernmental Grant Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Intergovernmental:				
Other Gov. – ADR	94,389	97,990	100,101	115,258
Local Government Grants	-	-	-	394,565
LCSO – Donations	-	-	-	-
Juvenile Justice Incentive	-	170,813	287,678	-
VOCA – District Attorney	62,445	39,545	48,386	-
LCSO – SCAAP Grant	5,041	-	-	-
LCSO – Walmart Grant	1,114	386	-	-
Public Transportation Assist.	43,235	4,223	-	-
EMPG Planning/Preparedness	2,338	-	-	-
Response & Recovery	25,006	23,619	25,206	-
LCSO – GTIP Grant	300	-	-	-
LCSO – Walmart Grant	-	1,500	-	-
Fire – Walmart Grant	3,678	-	-	-
LCSO – SPEED Grant	48,227	728	-	-
LCSO – SRTEN Grant	14,919	16,133	21,226	-
GEMA LiveScan Grant	2,140	-	-	-
LCSO – CBRENE Maintenance	9,912	-	29,291	-
Davidson Road	1,052,866	-	-	-
DOT Transportation – MIDS	149,701	213,957	199,229	-
LCSO – GTIP/CBRENE	-	-	12,991	-
Transit Capital Improvement	2,665	-	-	-
LCSO – Georgia Power Grant	2,000	-	-	-
LCSO – JAG Grant 2012	13,067	11,000	4,559	-
LCSO – CJCC Grant	-	8,993	-	-
LCSO – GEMA 2011	9,709	-	-	-
LCSO – GEMA 2010	-	25,969	-	-
GEMA – Training Grant	-	594	500	-
VOCA – Solicitor	-	8,645	40,040	40,177
Homeland Security – CERT	-	-	14,965	-
Juvenile Justice Delinquency	-	-	23,815	-
LCSO – HEAT Grant	-	-	-	-
	1,542,752	624,093	807,987	550,000

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Intergovernmental Grant Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Intergovernmental:				
Other Gov. – ADR	81,980	115,258	115,256	0.00%
Local Government Grants	-	394,565	394,565	0.00%
LCSO – Donations	1,150	-	-	0.00%
Juvenile Justice Incentive	329,497	-	-	0.00%
VOCA – District Attorney	39,600	-	-	0.00%
LCSO – SCAAP Grant	-	-	-	0.00%
LCSO – Walmart Grant	-	-	-	0.00%
Public Transportation Assist.	-	-	-	0.00%
EMPG Planning/Preparedness	-	-	-	0.00%
Response & Recovery	-	-	-	0.00%
LCSO – GTIP Grant	-	-	-	0.00%
LCSO – Walmart Grant	-	-	-	0.00%
Fire – Walmart Grant	-	-	-	0.00%
LCSO – SPEED Grant	-	-	-	0.00%
LCSO – SRTEN Grant	13,928	-	-	0.00%
GEMA LiveScan Grant	-	-	-	0.00%
LCSO – CBRENE Maintenance	-	-	-	0.00%
Davidson Road	-	-	-	0.00%
DOT Transportation – MIDS	153,542	-	-	0.00%
LCSO – GTIP/CBRENE	18,932	-	-	0.00%
Transit Capital Improvement	-	-	-	0.00%
LCSO – Georgia Power Grant	-	-	-	0.00%
LCSO – JAG Grant 2012	-	-	-	0.00%
LCSO – CJCC Grant	-	-	-	0.00%
LCSO – GEMA 2011	-	-	-	0.00%
LCSO – GEMA 2012	-	-	-	0.00%
GEMA – Training Grant	-	-	-	0.00%
VOCA – Solicitor	26,157	40,177	87,970	118.96%
Homeland Security – CERT	-	-	-	0.00%
Juvenile Justice Delinquency	82,158	-	-	0.00%
LCSO – HEAT Grant	-	-	155,011	100.00%
	747,444	550,000	752,802	36.87%

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Government:				
Personal Services	-	-	-	-
Services & Contracts	-	-	-	394,565
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	-	-	-	394,565
Judicial:				
Personal Services	94,382	106,669	139,634	155,435
Services & Contracts	62,452	210,324	360,385	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Judicial	156,834	316,993	500,019	155,435
Public Safety:				
Personal Services	-	-	-	-
Services & Contracts	137,451	88,921	108,738	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	137,451	88,921	108,738	-
Public Works:				
Personal Services	-	-	-	-
Services & Contracts	1,248,467	218,180	199,229	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Works	1,248,467	218,180	199,229	-
Total Intergovernmental Grants				
Personal Services	94,382	106,669	139,634	155,435
Services & Contracts	1,448,370	517,424	668,353	394,565
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Intergovernmental Grants	1,542,752	624,093	807,987	550,000

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
General Government:				
Personal Services	-	-	-	0.00%
Services & Contracts	-	394,565	394,565	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total General Government	-	394,565	394,565	0.00%
Judicial:				
Personal Services	152,045	201,320	203,226	30.75%
Services & Contracts	497,095	-	-	0.00%
Supplies & Materials	8,188	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Judicial	657,328	201,320	203,226	30.75%
Public Safety:				
Personal Services	75,940	132,358	155,011	100.00%
Services & Contracts	244,642	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	320,582	132,358	155,011	100.00%
Public Works:				
Personal Services	-	-	-	0.00%
Services & Contracts	153,048	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	153,048	-	-	0.00%
Total Intergovernmental Grants				
Personal Services	227,985	333,678	358,237	130.47%
Services & Contracts	894,785	394,565	394,565	0.00%
Supplies & Materials	8,188	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Intergovernmental Grants	1,130,958	728,243	752,802	36.87%

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Intergovernmental Grant Fund Expenditure Charts

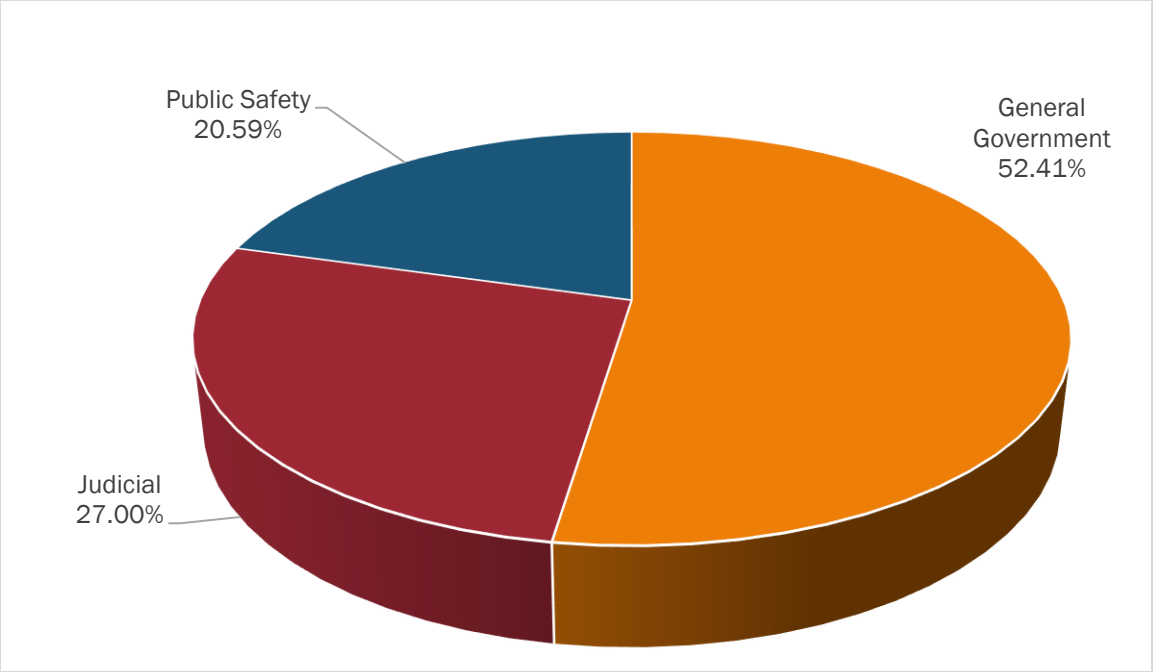


FIGURE 122 – INTERGOVERNMENTAL GRANT FUND EXPENDITURES BY FUNCTION

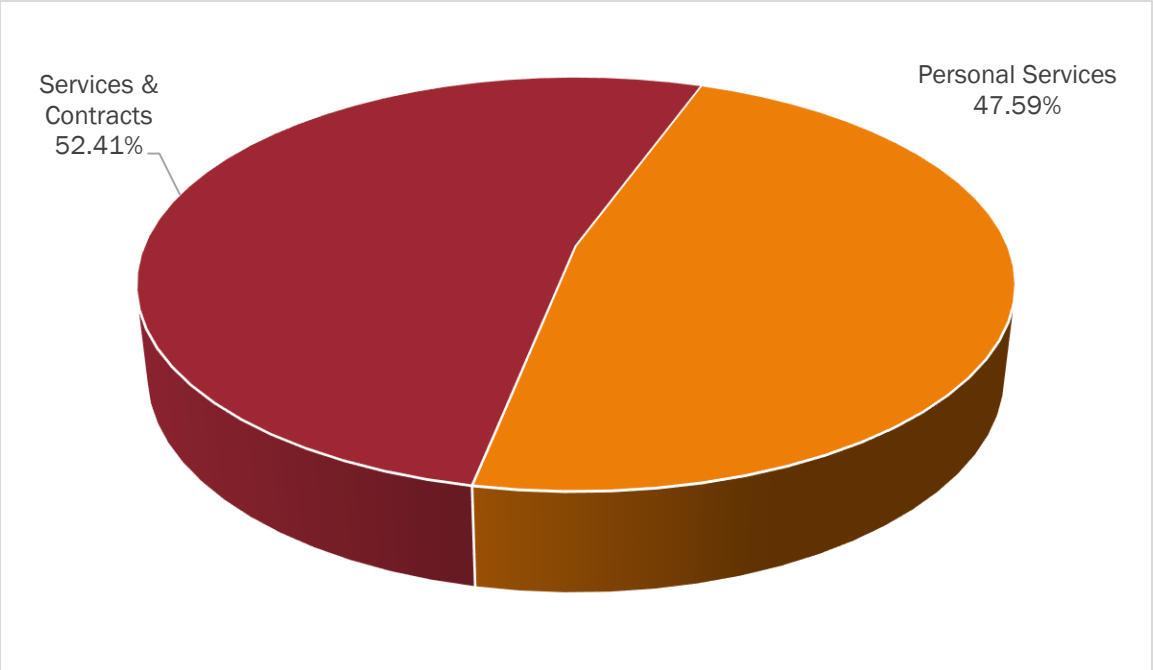


FIGURE 123 – INTERGOVERNMENTAL GRANT FUND EXPENDITURES BY TYPE

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Intergovernmental Grant Fund

The Intergovernmental Grant Fund accounts for the receipt and disbursement of grant funds by program. Included is reimbursement for payroll expenditures for Alternative Dispute Resolution. In prior years, the Airport Authority and LODAC HUD Grant were treated the same way.

ADR Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	94,382	98,024	101,451	115,258	115,256	0.00%
Services & Contracts	7	(34)	7	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	94,389	97,990	101,459	115,258	115,256	0.00%

ADR Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
ADR Administrative Assistant	1	1	1	1	1	1	1	0.00%
Secretary	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%

Solicitor – VOCA Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	-	8,645	38,182	40,177	87,970	118.96%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	8,645	38,182	40,177	87,970	118.96%

Solicitor–VOCA Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Victim Advocate	-	1	1	1	2	2	2	100.00%
Total	-	1	1	1	2	2	2	100.00%

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Intergovernmental Grant Fund

LCSO – HEAT Grant Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	-	-	-	-	155,011	100.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	-	-	-	155,011	100.00%

LCSO – HEAT Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Deputy Sheriff – HEAT	-	-	-	-	3	3	3	100.00%
Total	-	-	-	-	3	3	3	100.00%

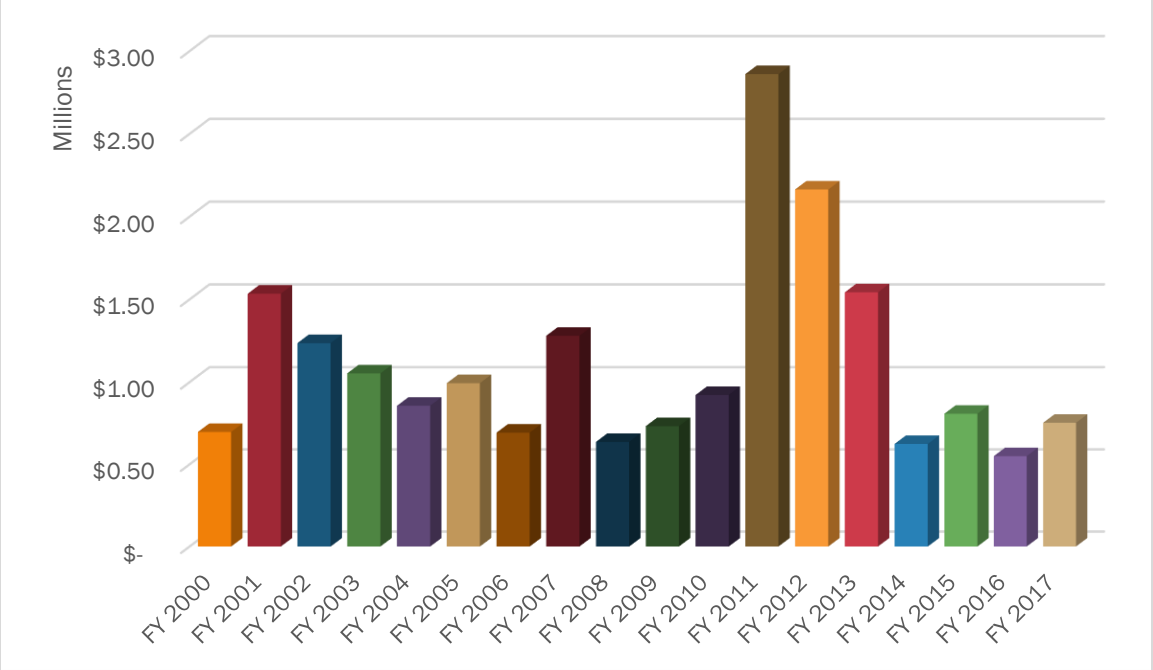


FIGURE 124 – INTERGOVERNMENTAL GRANT FUND - EXPENDITURE HISTORY

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Jail Operations Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	460,585	424,355	397,365	370,500
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	460,585	424,355	397,365	370,500
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	460,066	431,548	424,702	370,500
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	460,066	431,548	424,702	370,500
Excess of Revenues Over Expenditures	519	(7,193)	(27,337)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	519	(7,193)	(27,337)	-
Beginning Fund Balance	45,243	45,763	38,570	11,232
Ending Fund Balance	45,763	38,570	11,232	11,232

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Jail Operations Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	311,019	370,500	415,500	12.15%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	311,019	370,500	415,500	12.15%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	319,973	370,411	415,500	12.15%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	319,973	370,411	415,500	12.15%
Excess of Revenues Over Expenditures	(8,954)	89	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(8,954)	89	-	0.00%
Beginning Fund Balance	11,232	11,232	11,232	0.00%
Ending Fund Balance	2,278	11,321	11,232	0.00%

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Jail Operations Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Fines & Forfeitures:				
Fines – Magistrate Court	460	501	495	500
Fines – State Court	221,428	210,582	206,192	185,000
Fines – Superior Court	69,052	64,106	66,136	55,000
Fines – Municipal Court	169,645	149,166	124,541	130,000
Total Fines & Forfeitures	460,585	424,355	397,365	370,500
Total Revenues	460,585	424,355	397,365	370,500

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Jail Operations Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Fines & Forfeitures:				
Fines – Magistrate Court	462	500	500	0.00%
Fines – State Court	169,728	200,000	225,000	21.62%
Fines – State Court	40,998	50,000	60,000	9.09%
Fines – Municipal Court	99,830	120,000	130,000	0.00%
Total Fines & Forfeitures	311,019	370,500	415,500	12.15%
Total Revenues	311,019	370,500	415,500	12.15%

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Jail Operations Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Safety:				
Personal Services	51,155	51,709	48,010	49,453
Services & Contracts	361,214	339,345	331,636	281,297
Supplies & Materials	47,697	40,494	45,057	39,750
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	460,066	431,548	424,702	370,500
Total Expenditures	460,066	431,548	424,702	370,500

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Jail Operations Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Public Safety:				
Personal Services	44,151	50,917	51,023	3.17%
Services & Contracts	240,979	279,494	326,977	16.24%
Supplies & Materials	34,842	40,000	37,500	(5.66)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	319,973	370,411	415,500	12.15%
Total Expenditures	319,973	370,411	415,500	12.15%

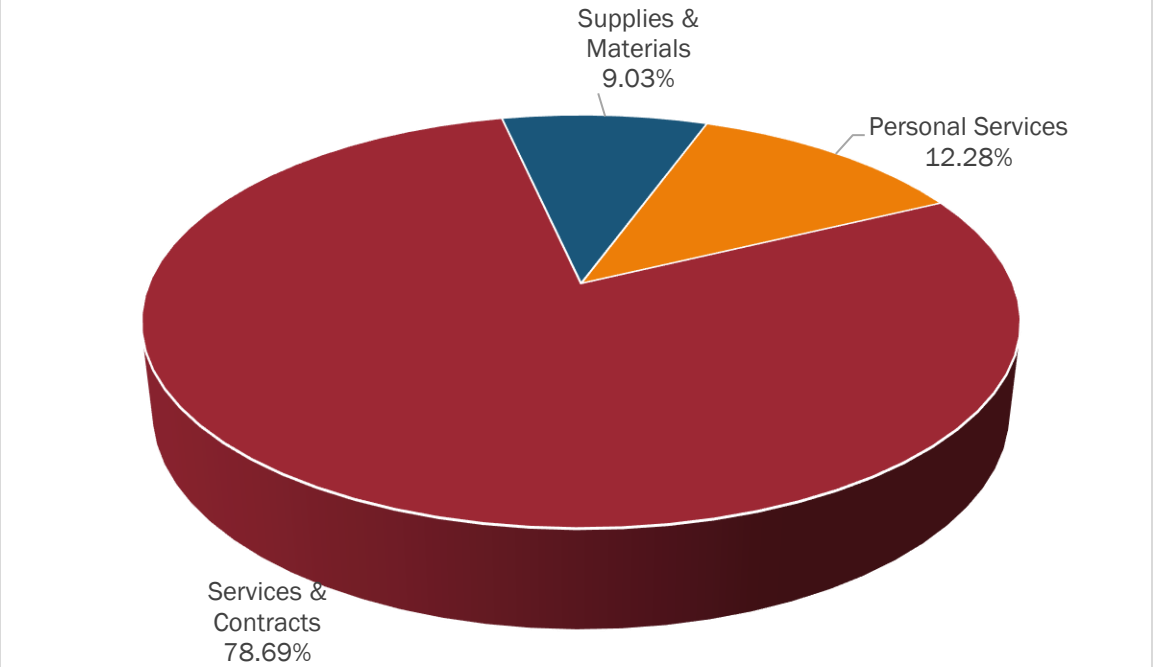


FIGURE 125 – JAIL OPERATIONS FUND EXPENDITURES BY TYPE

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Jail Operations Fund
Sheriff - Jail

The Jail Operations Fund accounts for 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 but the fund has shown some improvement in recent years due to close monitoring and shifting of costs between other funds.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	51,155	51,709	48,010	49,453	51,023	3.17%
Services & Contracts	361,214	339,345	331,636	281,297	326,977	16.24%
Supplies & Materials	47,697	40,494	45,057	39,750	37,500	(5.66)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	460,066	431,548	424,702	370,500	415,500	12.15%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Maintenance Coordinator	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

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Jail Operations Fund
Sheriff - Jail

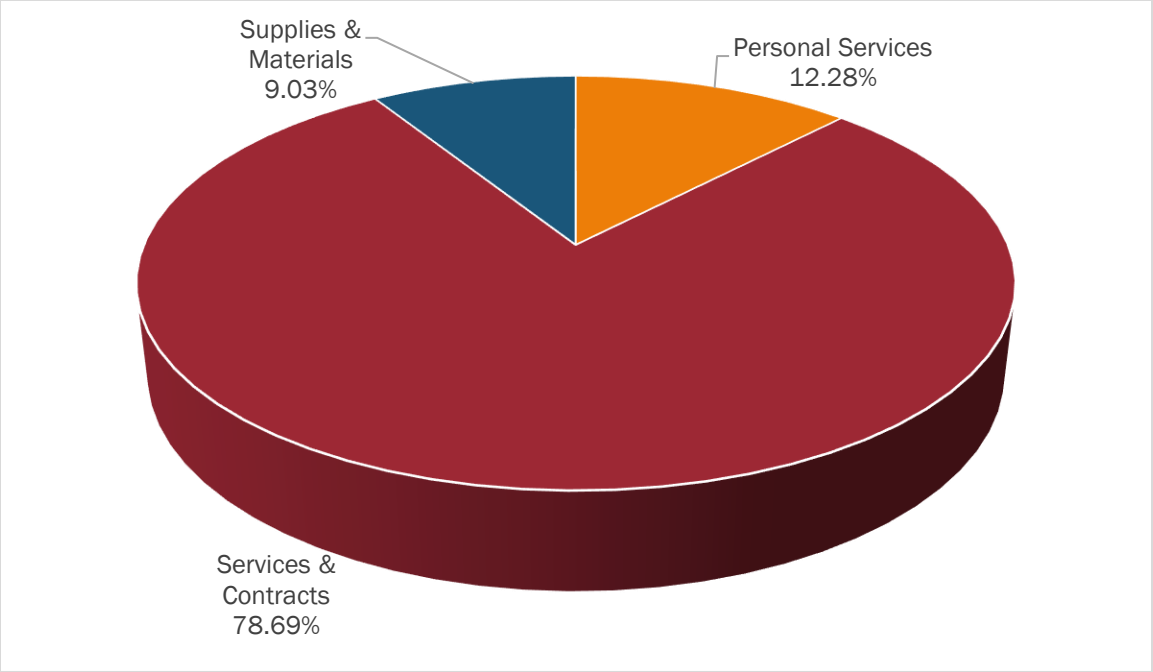


FIGURE 126 – SHERIFF - JAIL - EXPENDITURES BY TYPE

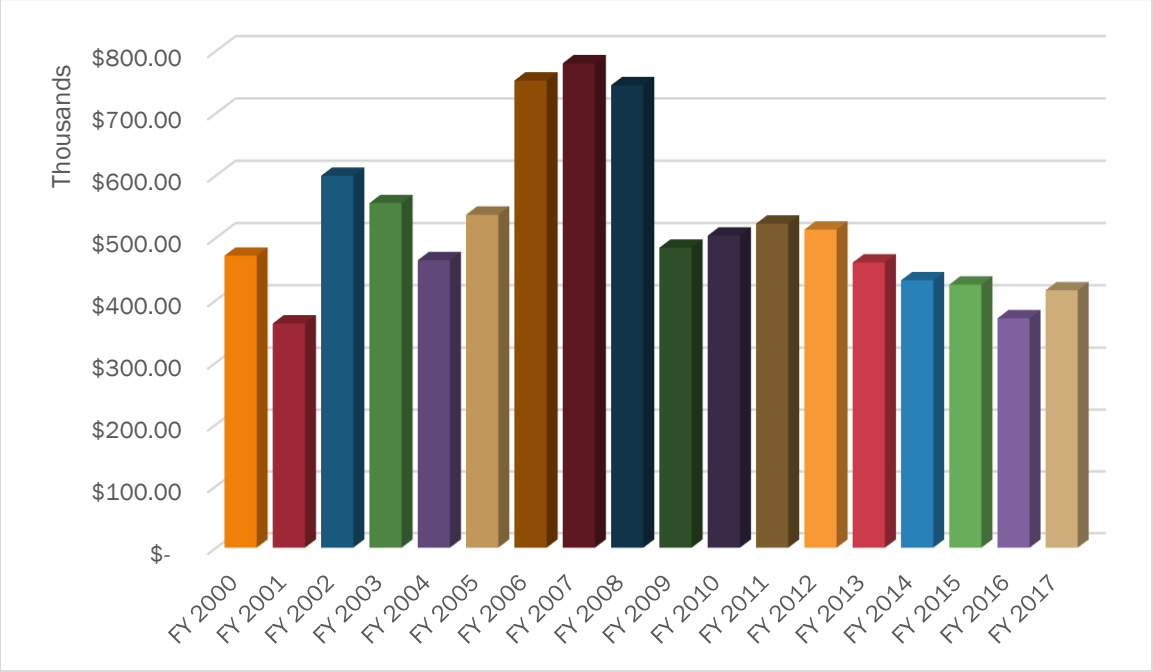


FIGURE 127 – SHERIFF - JAIL - EXPENDITURE HISTORY

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Jail Operations Fund
Sheriff - Jail

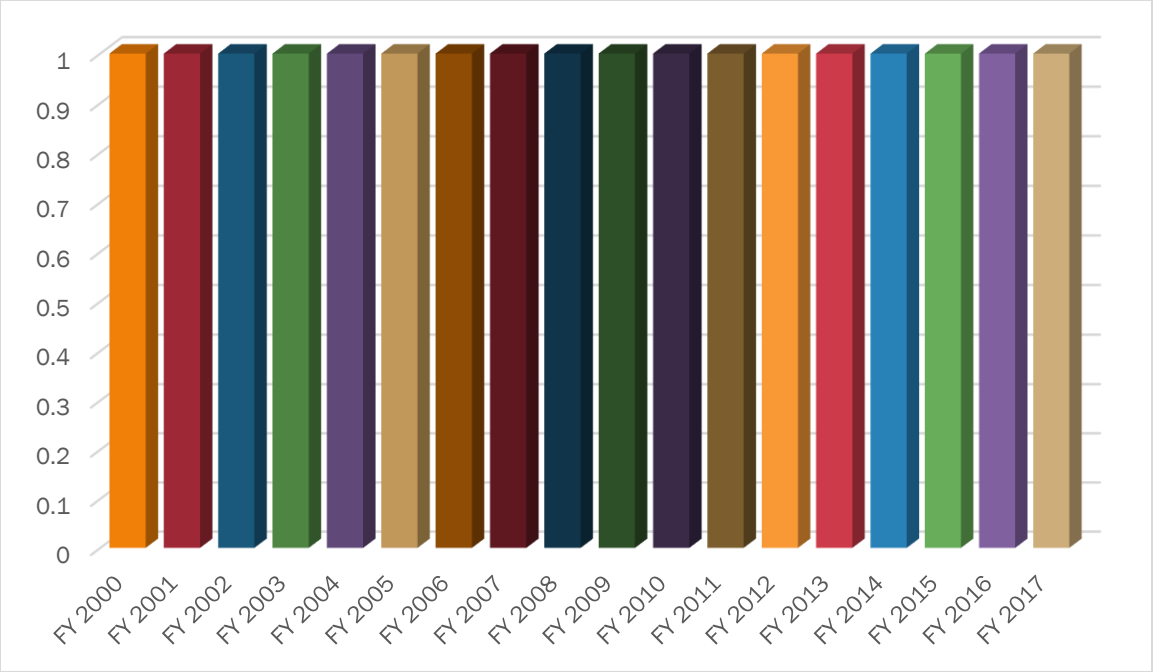


FIGURE 128 – SHERIFF - JAIL - PERSONNEL HISTORY

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Drug Abuse Treatment Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	49,897	41,273	41,250
Charges for Service	-	-	-	-
Fines & Forfeitures	173,485	168,455	173,357	135,000
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	173,485	218,352	214,631	176,250
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	180,000	180,000	170,001	170,000
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	180,000	180,000	170,001	170,000
Excess of Revenues Over Expenditures	(6,515)	38,352	44,630	6,250
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(6,515)	38,352	44,630	6,250
Beginning Fund Balance	2,485	(4,030)	34,322	78,951
Ending Fund Balance	(4,030)	34,322	78,951	85,202

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Drug Abuse Treatment Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	30,072	21,250	39,000	(5.45)%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	106,668	130,000	155,000	14.81%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	136,740	151,250	194,000	10.07%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	155,833	170,000	170,000	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	155,833	170,000	170,000	0.00%
Excess of Revenues Over Expenditures	(19,093)	(18,750)	24,000	284.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(19,093)	(18,750)	24,000	240.00%
Beginning Fund Balance	85,202	85,202	85,202	0.00%
Ending Fund Balance	66,109	66,452	109,204	28.17%

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Drug Abuse Treatment Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Intergovernmental:				
City of Remerton	-	47,159	38,952	40,000
City of Hahira	-	53	1,030	250
City of Lake Park	-	2,686	1,291	1,000
Total Intergovernmental	-	49,897	41,273	41,250
Fines & Forfeitures:				
Fines – State Court	26,349	42,084	39,865	35,000
Fines – Superior Court	147,136	126,371	133,492	100,000
Total Fines & Forfeitures	173,485	168,455	173,357	135,000
Total Revenues	173,485	218,352	214,631	176,250

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Drug Abuse Treatment Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Intergovernmental:				
City of Remerton	24,293	20,000	36,000	(10.00)%
City of Hahira	1,039	250	1,000	300.00%
City of Lake Park	4,739	1,000	2,000	100.00%
Total Intergovernmental	30,072	21,250	39,000	(5.45)%
Fines & Forfeitures:				
Fines – State Court	31,508	35,000	45,000	28.57%
Fines – State Court	75,160	95,000	110,000	10.00%
Total Fines & Forfeitures	106,668	130,000	155,000	14.81%
Total Revenues	136,740	151,250	194,000	10.07%

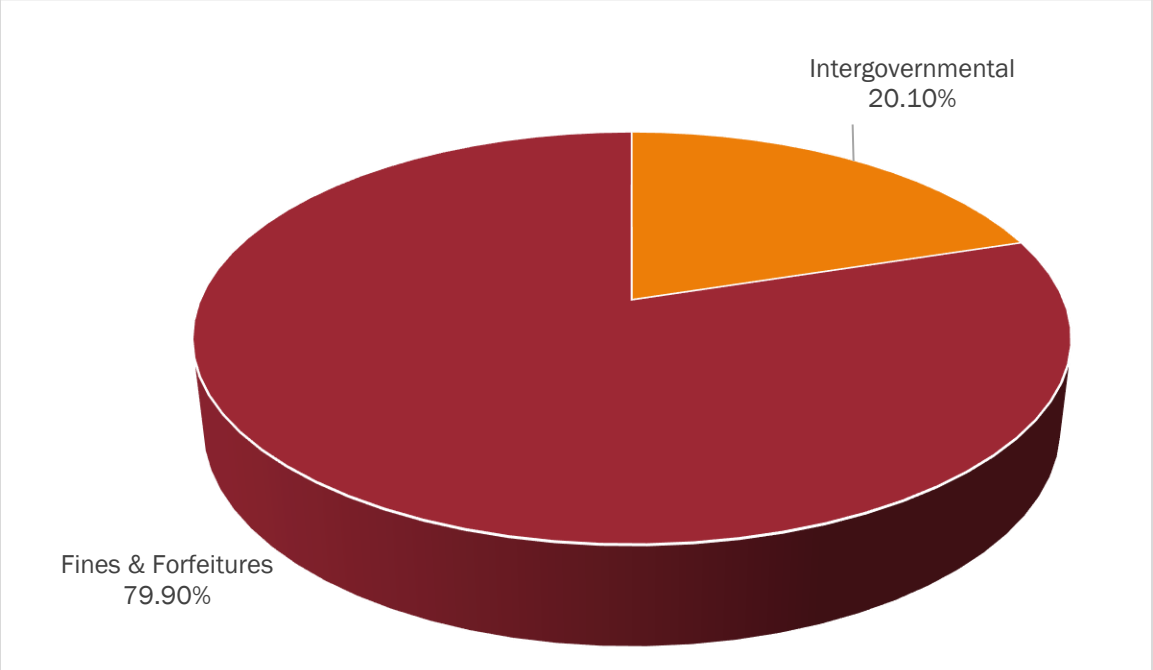


FIGURE 129 – DRUG ABUSE TREATMENT FUND REVENUES BY TYPE

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Drug Abuse Treatment Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Health & Welfare:				
Personal Services	-	-	-	-
Services & Contracts	180,000	180,000	170,001	170,000
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Health & Welfare	180,000	180,000	170,001	170,000
Total Expenditures	180,000	180,000	170,001	170,000

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Drug Abuse Treatment Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Health & Welfare:				
Personal Services	-	-	-	0.00%
Services & Contracts	155,833	170,000	170,000	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Health & Welfare	155,833	170,000	170,000	0.00%
Total Expenditures	S155,833	170,000	170,000	0.00%

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Drug Abuse Treatment Fund
LODAC

The Lowndes 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 with grant providers to address the deficit fund balance as well as controlling their expenditures. This program was removed from the County's payroll and payables systems and now receives a monthly check for its budgeted appropriation.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	180,000	180,000	170,001	170,000	170,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	180,000	180,000	170,001	170,000	170,000	0.00%

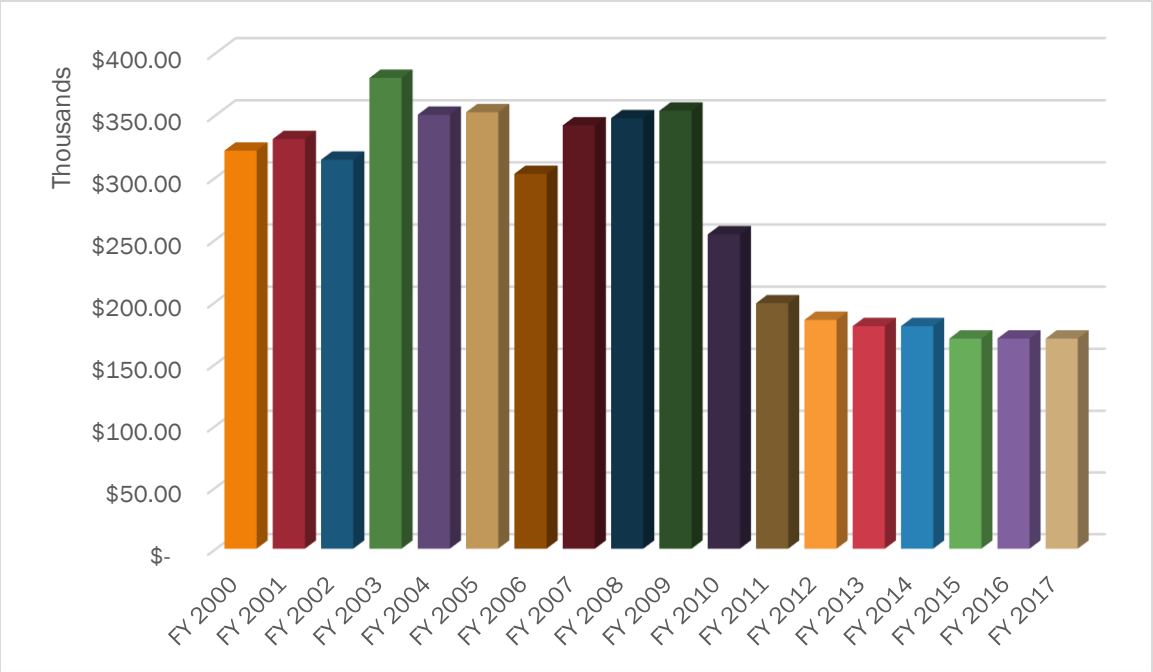


FIGURE 130 – LODAC - EXPENDITURE HISTORY

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Emergency Communications Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	580,976	583,083	594,617	625,795
Charges for Service	1,614,949	1,776,871	1,716,454	1,730,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	27,833	26,189	24,367	26,600
Total Revenues	2,223,759	2,386,144	2,335,438	2,382,395
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	2,836,164	3,086,013	3,038,244	3,128,436
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	2,836,164	3,086,013	3,038,244	3,128,436
Excess of Revenues Over Expenditures	(612,405)	(699,869)	(702,806)	(746,041)
Other Sources:				
Transfers In	879,027	829,879	845,041	906,041
Transfers Out	(160,000)	(160,000)	(160,000)	(160,000)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	106,622	(29,990)	(17,765)	-
Beginning Fund Balance	10,033	116,653	86,662	68,898
Ending Fund Balance	116,653	86,662	68,898	68,898

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Emergency Communications Fund Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	469,346	700,036	659,627	5.41%
Charges for Service	1,381,615	1,705,000	1,730,000	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	24,757	26,600	27,000	1.50%
Total Revenues	1,875,719	2,431,636	2,416,627	1.44%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	2,487,104	3,710,649	3,343,909	6.89%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	2,487,104	3,710,649	3,343,909	6.89%
Excess of Revenues Over Expenditures	(611,385)	(1,279,013)	(927,282)	24.29%
Other Sources:				
Transfers In	673,306	1,414,013	1,087,282	20.00%
Transfers Out	(160,000)	(160,000)	(160,000)	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(98,079)	(25,000)	-	0.00%
Beginning Fund Balance	68,898	68,898	68,898	0.00%
Ending Fund Balance	(29,181)	43,898	68,898	0.00%

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Emergency Communications Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Intergovernmental:				
Valdosta – PS Radio	1187,042	117,009	121,904	126,719
Hahira – PS Radio	10,660	10,242	10,573	11,542
Lake Park – PS Radio	6,996	7,905	7,507	7,574
EMA – PS Radio	-	-	423	-
Lowndes 911 – PS Radio	3,998	715	3,806	4,328
Sheriff – PS Radio	176,451	175,124	168,487	191,041
Coroner – PS Radio	888	891	846	962
Lowndes Fire – PS Radio	87,504	90,401	108,688	94,739
Lowndes Other – PS Radio	78,620	84,342	78,239	85,121
Remerton – PS Radio	8,884	8,461	8,458	9,618
SGMC – PS Radio	22,653	20,262	19,242	24,526
Other Gov. – PS Radio	31,981	32,731	31,084	34,625
Other Gov. – 911 Charges	35,300	35,000	35,000	35,000
Total Intergovernmental	580,976	583,083	594,617	625,795
Charges for Service:				
Other 911 Charges	673,693	572,814	531,738	550,000
Wireless 911 Operations	941,256	1,000,045	990,915	985,000
Wireless 911 Distribution	-	204,012	193,801	195,000
Total Charges for Service	1,614,949	1,776,871	1,716,454	1,730,000
Miscellaneous:				
Rent – Other	27,833	26,189	24,367	26,600
Total Miscellaneous	27,833	26,189	24,367	26,600
Transfers In	879,027	829,879	845,041	906,041
Total Revenues	3,102,786	3,216,023	3,180,479	3,288,436

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Emergency Communications Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Intergovernmental:				
Valdosta – PS Radio	96,522	144,868	136,066	7.38%
Hahira – PS Radio	8,371	12,565	11,802	2.25%
Lake Park – PS Radio	5,944	8,921	8,378	10.62%
EMA – PS Radio	335	503	472	100.00%
Lowndes 911 – PS Radio	3,014	4,523	4,248	(1.85)%
Sheriff – PS Radio	133,691	200,654	188,462	(1.35)%
Coroner – PS Radio	670	1,005	944	(1.87)%
Lowndes Fire – PSRS	86,058	129,162	121,314	28.05%
Lowndes Other – PS Radio	61,948	92,976	87,328	2.59%
Remerton – PS Radio	6,697	10,052	9,440	(1.85)%
SGMC – PS Radio	15,236	22,867	21,478	(12.43)%
Other Gov. – PS Radio	24,612	36,940	34,695	0.20%
Other Gov. – 911 Charges	26,250	35,000	35,000	0.00%
Total Intergovernmental	469,346	700,036	659,627	5.41%
Charges for Service:				
Other 911 Charges	434,792	525,000	550,000	0.00%
Wireless 911 Operations	751,717	985,000	985,000	0.00%
Wireless 911 Distribution	195,106	195,000	195,000	0.00%
Total Charges for Service	1,381,615	1,705,000	1,730,000	0.00%
Miscellaneous:				
Rent – Other	24,757	26,600	27,000	1.50%
Total Miscellaneous	24,757	26,600	27,000	1.50%
Transfers In	673,306	1,414,013	1,087,282	20.00%
Total Revenues	2,549,024	3,845,649	3,503,909	6.55%

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Emergency Communications Fund Revenue Chart

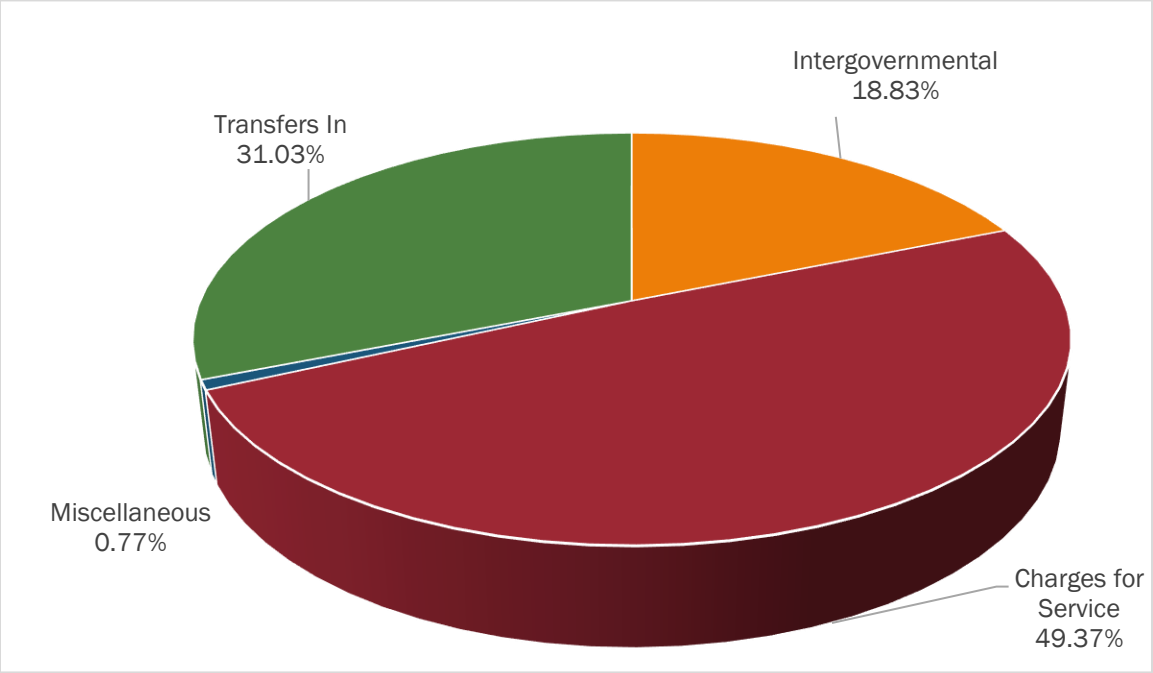


FIGURE 131 – EMERGENCY COMMUNICATIONS FUND REVENUES BY TYPE

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Emergency Communications Fund Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Safety:				
Personal Services	1,909,756	2,121,681	2,046,811	2,058,788
Services & Contracts	897,763	953,507	922,560	992,126
Supplies & Materials	13,276	10,825	37,202	26,065
Capital Outlay	15,370	-	31,671	51,457
Debt Service	-	-	-	-
Total Public Safety	2,836,164	3,086,013	3,038,244	3,128,436
Transfers Out	160,000	160,000	160,000	160,000
Total Expenditures	2,996,164	3,246,013	3,198,244	3,288,436

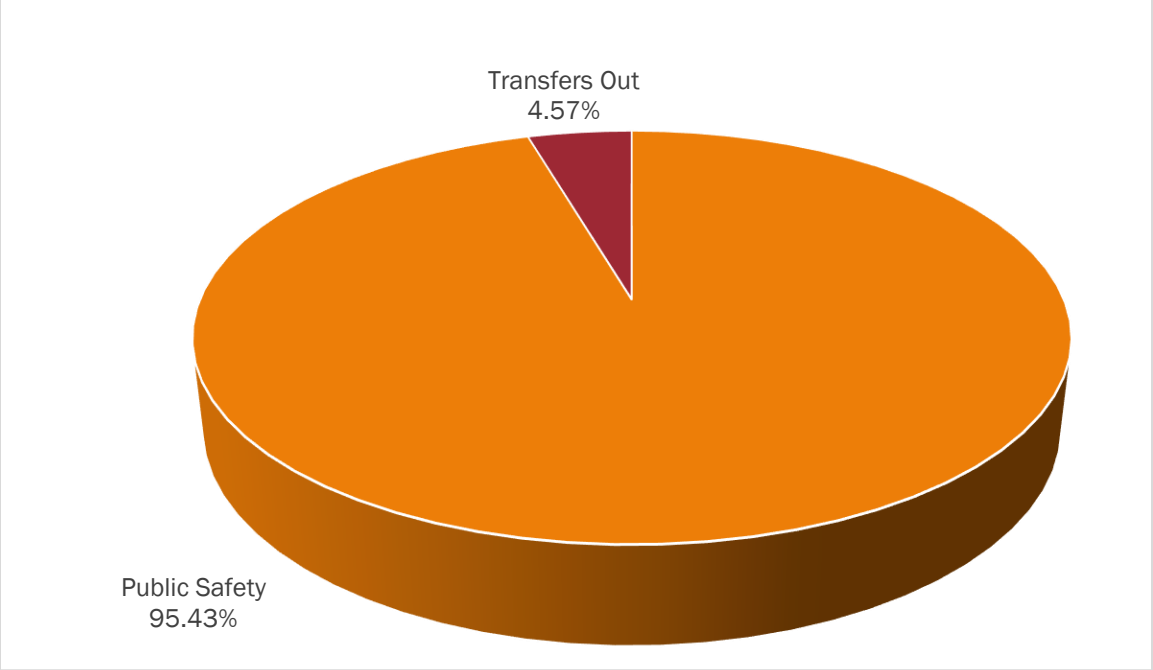


FIGURE 132 – EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY FUNCTION

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Emergency Communications Fund Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Public Safety:				
Personal Services	1,829,485	2,388,207	2,256,155	9.59%
Services & Contracts	646,970	1,141,692	1,051,709	6.01%
Supplies & Materials	10,650	62,450	35,045	34.45%
Capital Outlay	-	118,300	1,000	(98.06)%
Debt Service	-	-	-	0.00%
Total Public Safety	2,487,104	3,710,649	3,343,909	6.89%
Transfers Out	120,000	160,000	160,000	0.00%
Total Expenditures	2,607,104	3,870,649	3,503,909	6.55%

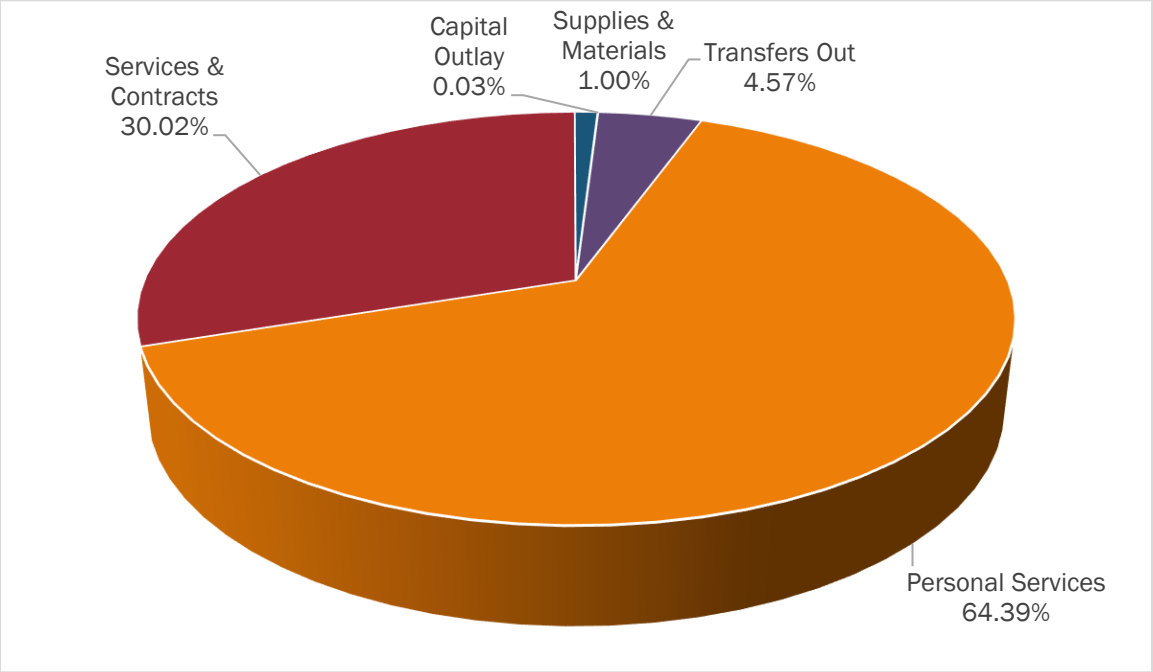


FIGURE 133 – EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY TYPE

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Emergency Communications Fund
911 Operations

The Lowndes County 911 Center provides the citizens of Greater Lowndes County and Echols County with a "timely and accurate communications link to emergency response services." The Center provides all local government emergency response services in Lowndes and Echols counties with "complete, accurate, timely and quality" dispatch services. The Center also manages and operates the Public Safety Radio System at near 100% reliability. When appropriate, the Center assists with the resolution of citizen emergencies.

Significant Accomplishments/Events:

- Upgraded the infrastructure of the Public Safety Radio System with minimum disruption and no service delays
- Received a 4th reaccreditation by being awarded CALEA Accreditation with Excellence under the Gold Standard

Challenges:

- Large increase in EMS Calls
- Large increase in interdiction by law enforcement
- High rate of employee turnover due to shifts

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	1,909,756	2,121,681	2,046,811	2,058,788	2,256,155	9.59%
Services & Contracts	352,098	368,672	326,579	369,642	388,574	5.12%
Supplies & Materials	13,261	10,825	37,153	24,750	33,730	36.28%
Capital Outlay	7,964	-	31,671	43,157	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Total	2,283,079	2,501,178	2,442,214	2,496,337	2,678,459	7.30%

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Emergency Communications Fund
911 Operations

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
911 Director	1	1	1	1	1	1	1	0.00%
Accreditation Manager	-	1	1	1	1	1	1	0.00%
Administrative Assistant	-	-	1	1	1	1	1	0.00%
Administrative Clerk	1	1	-	-	-	-	-	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	1	0.00%
PT Telecom. Clerk	-	1	-	-	-	-	-	0.00%
PT Telecom. Specialist	-	-	1	1	1	1	1	0.00%
PT Telecom. Technician	-	-	1	1	-	-	-	(100.00)%
System Analyst	1	1	-	-	-	-	-	0.00%
System Manager	-	-	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	0.00%
Telecom. Operator	11	10	11	11	12	13	13	18.18%
Telecom. Specialist	13	11	11	11	11	15	13	18.18%
Training Officer	1	1	1	1	1	1	1	0.00%
Total	38	36	38	38	38	43	41	7.89%

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Emergency Communications Fund
911 Operations

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Comply with GEMA standards to answer 90% of calls within 10 seconds Measure: % of calls answered within 10 seconds	91.37%	90.8%	92%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Keep number of founded complaints less than one half of one percent of total call volume Measure: % of complaints to total call volume	0%	0%	0%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce turnover rate by 2% annually until a turnover rate of less than 18% is achieved Measure: Turnover rate	34.00%	26.00%	24.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To achieve 100% reliability of the Public Safety Radio System Measure: % of PSRS downtime	0.03%	0%	0%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the county CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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Emergency Communications Fund
911 Operations

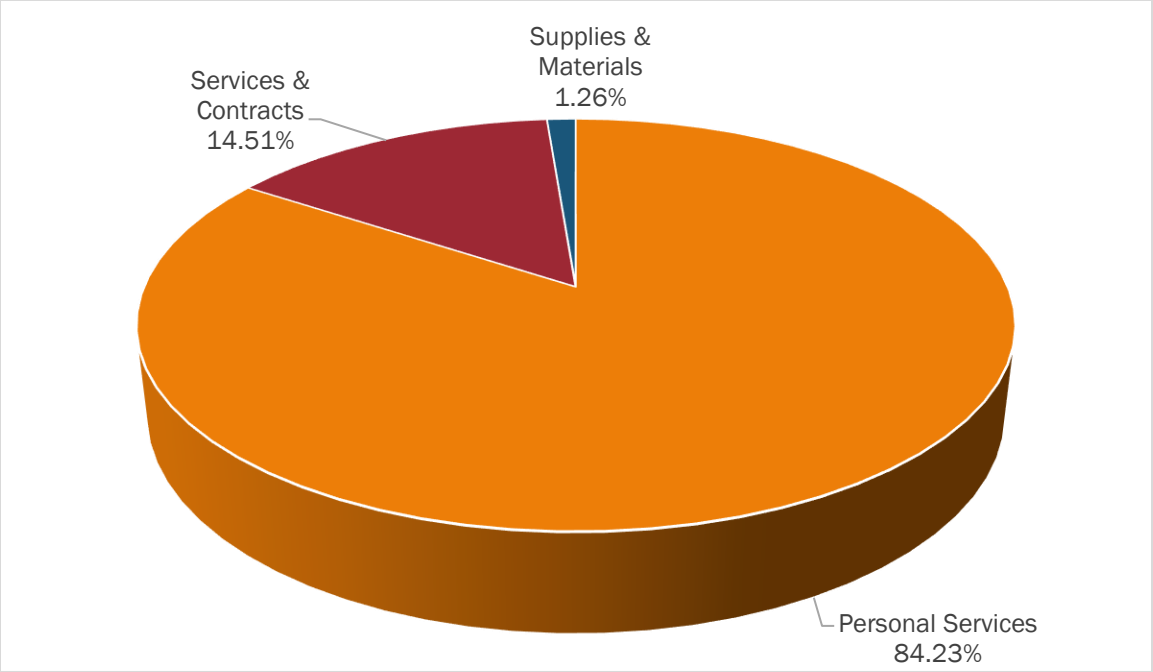


FIGURE 134 – 911 OPERATIONS - EXPENDITURES BY TYPE

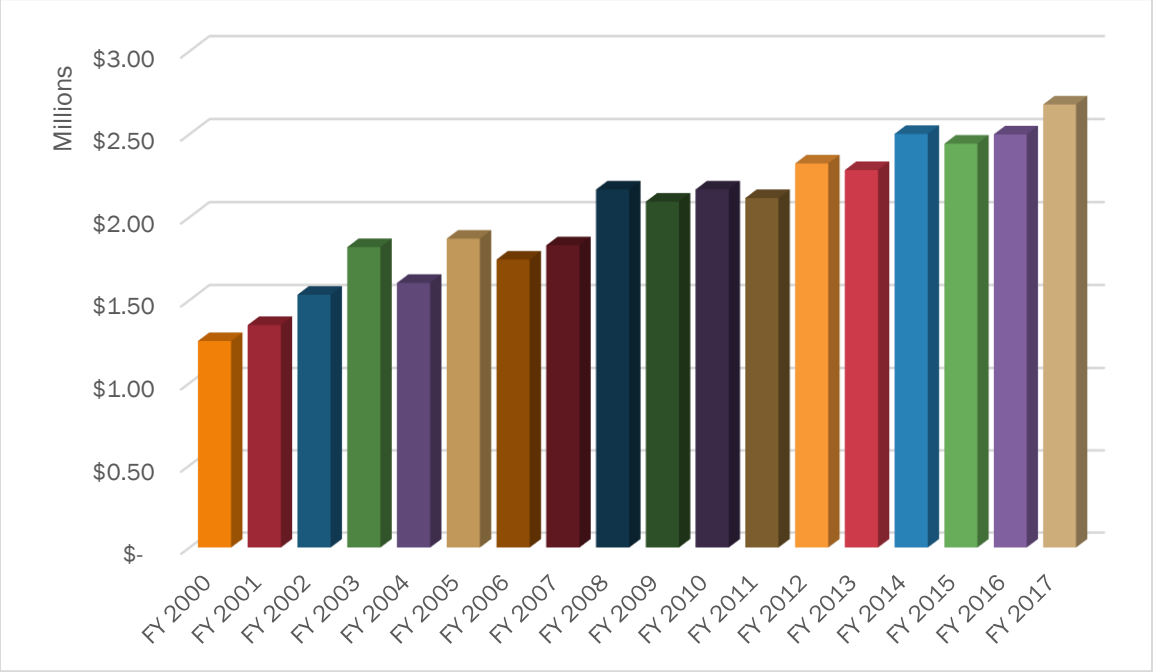


FIGURE 135 – 911 OPERATIONS - EXPENDITURE HISTORY

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Emergency Communications Fund
911 Operations

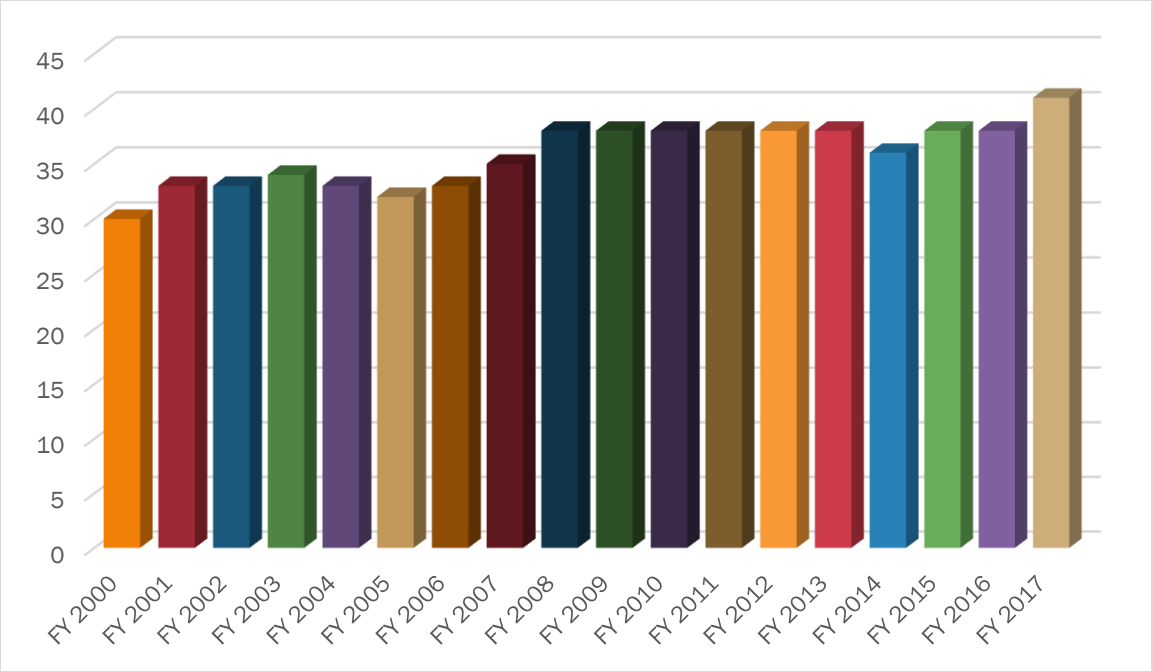


FIGURE 136 – 911 OPERATIONS - PERSONNEL HISTORY

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Emergency Communications Fund
Non-Departmental

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Facilities Maintenance	-	36,752	36,413	33,004	39,823	20.66%
Radio Communications	7,406	-	-	8,300	1.000	(87.95)%
Public Safety Radio System	545,680	548,083	559,617	590,795	624,627	5.73%
Transfers Out	160,000	160,000	160,000	160,000	160,000	0.00%

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Victim/Witness Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	116,640	102,317	103,475	83,500
Charges for Service	-	-	-	-
Fines & Forfeitures	128,699	117,887	116,925	105,250
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	245,339	220,203	220,400	188,750
Expenditures:				
General Government	-	-	-	-
Judicial	233,301	237,509	229,328	188,750
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	233,301	237,509	229,328	188,750
Excess of Revenues Over Expenditures	12,038	(17,306)	(8,928)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	12,038	(17,306)	(8,928)	-
Beginning Fund Balance	32,664	44,702	27,397	18,468
Ending Fund Balance	44,702	27,397	18,468	18,468

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Victim/Witness Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	72,484	76,000	85,000	1.80%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	89,335	110,250	128,250	21.85%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	161,820	186,250	213,250	12.98%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	171,900	210,102	209,094	10.78%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	171,900	210,102	209,094	10.78%
Excess of Revenues Over Expenditures	(10,080)	(23,852)	4,156	100.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(10,080)	(23,852)	4,156	100.00%
Beginning Fund Balance	18,468	18,468	18,468	0.00%
Ending Fund Balance	8,388	(5,384)	22,624	22.50%

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Victim/Witness Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Intergovernmental:				
Valdosta – Victim/Witness	85,122	69,688	67,351	65,000
Hahira – Victim/Witness	10,824	11,715	19,185	8,500
Lake Park – Victim/Witness	1,285	12,000	4,542	2,500
Remerton – Victim/Witness	19,409	8,913	12,396	7,500
Total Intergovernmental	116,640	102,317	103,475	83,500
Fines & Forfeitures:				
Fines – Magistrate Court	222	251	248	250
Fines – State Court	104,849	95,626	95,303	85,000
Fines – Superior Court	23,629	22,010	21,374	20,000
Total Fines & Forfeitures	128,699	117,887	116,925	105,250
Total Revenues	245,339	220,203	220,400	188,750

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Victim/Witness Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Intergovernmental:				
Valdosta – Victim/Witness	46,152	55,000	56,000	(13.85)%
Hahira – Victim/Witness	13,561	10,000	15,000	76.47%
Lake Park – Victim/Witness	3,577	2,500	4,000	60.00%
Remerton – Victim/Witness	9,194	8,500	10,000	33.33%
Total Intergovernmental	72,484	76,000	85,000	1.80%
Fines & Forfeitures:				
Fines – Magistrate Court	231	250	250	0.00%
Fines – State Court	76,469	95,000	110,000	29.41%
Fines – Superior Court	12,635	15,000	18,000	(10.00)%
Total Fines & Forfeitures	89,335	110,250	128,250	21.85%
Total Revenues	161,820	186,250	213,250	12.98%

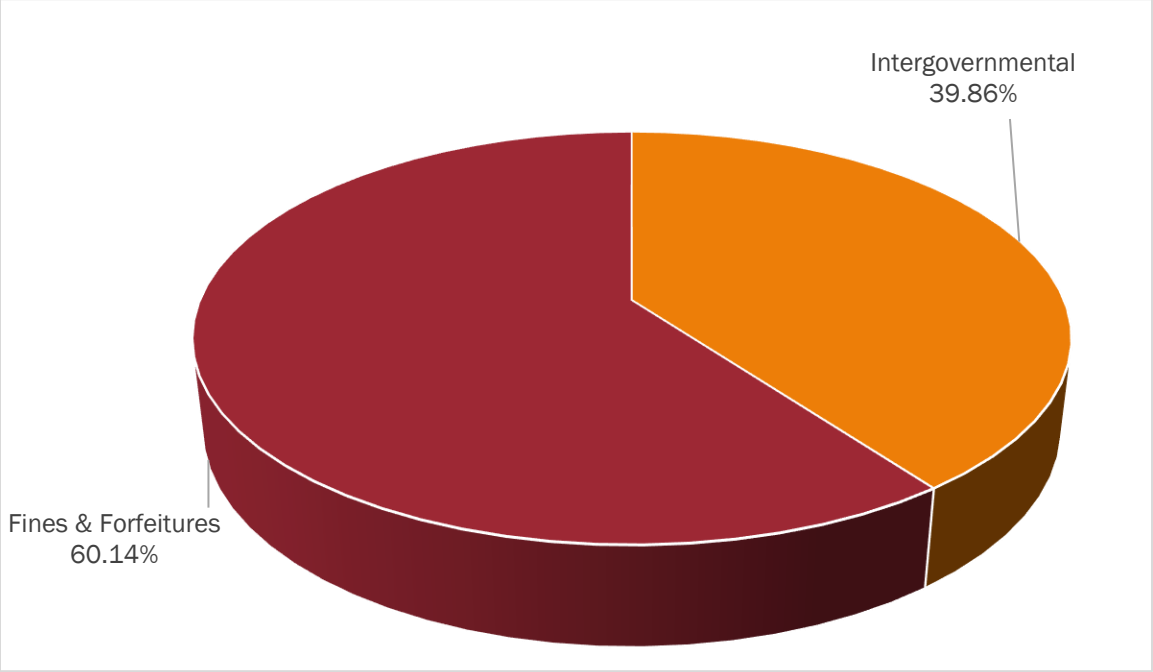


FIGURE 137 – VICTIM/WITNESS FUND REVENUES BY TYPE

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Victim/Witness Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Judicial:				
Personal Services	80,308	80,209	74,861	65,520
Services & Contracts	152,339	155,538	152,975	123,230
Supplies & Materials	654	1,762	1,493	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Judicial	233,301	237,509	229,328	188,750
Total Expenditures	233,301	237,509	229,328	188,750

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Victim/Witness Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Requests	FY 2017 Budget	Percent Change
Judicial:				
Personal Services	67,541	77,693	77,469	18.24%
Services & Contracts	104,359	127,649	130,625	6.00%
Supplies & Materials	-	4,760	1,000	100.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Judicial	171,900	210,102	209,094	10.78%
Total Expenditures	171,900	210,102	209,094	10.78%

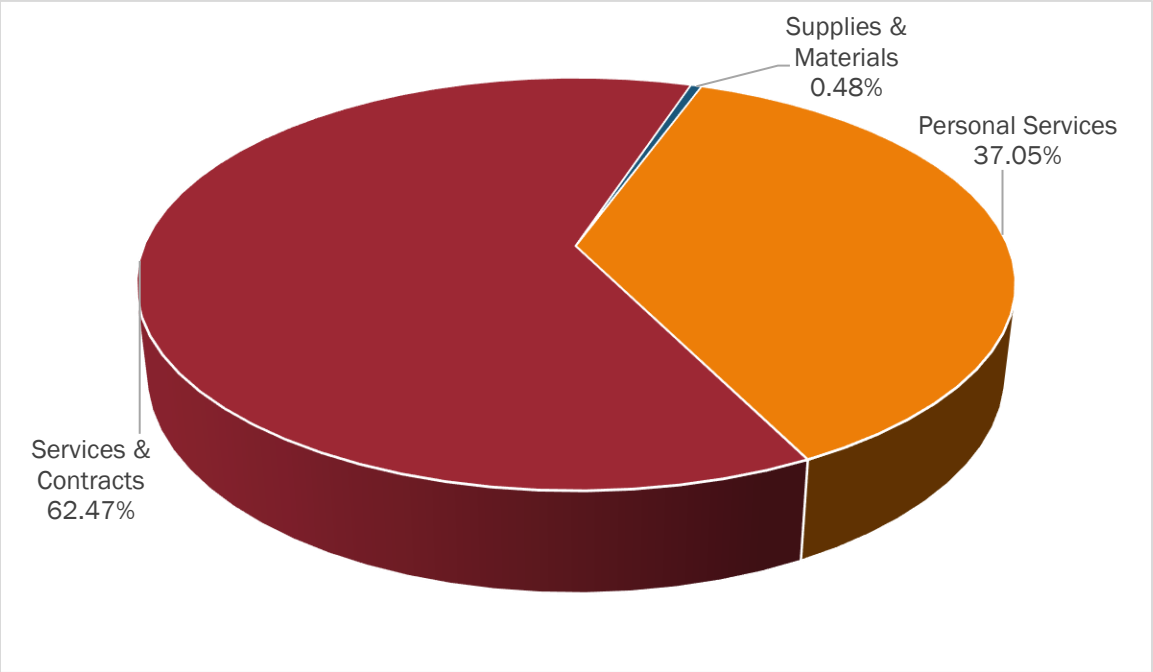


FIGURE 138 – VICTIM/WITNESS FUND EXPENDITURES BY TYPE

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Victim/Witness Fund
District Attorney

The 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 agrees to share them with the Solicitor General's Office. In prior years, the District Attorney also allocated a portion of the funds to The Haven, a local battered women's shelter; however, a shortfall of funds led to their elimination. The District Attorney and the Solicitor have been monitoring the funding as fine monies have been declining, causing periodic deficits.

Due to the ever decreasing fine monies, in fiscal year 2016, the District Attorney determined that both agencies would share the reduction in budgets necessary to balance the fund.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	148,200	148,200	148,200	120,999	120,999	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	148,200	148,200	148,200	120,999	120,999	0.00%

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Victim/Witness Fund
District Attorney

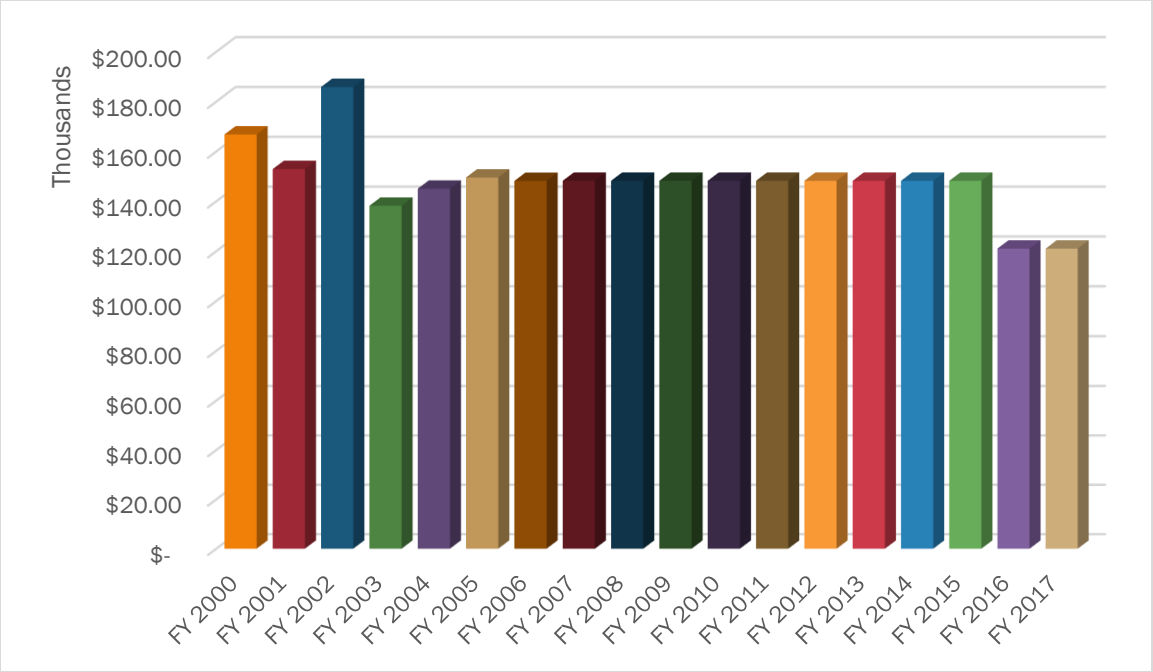


FIGURE 139 – DISTRICT ATTORNEY - EXPENDITURE HISTORY

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Victim/Witness Fund
Solicitor – Victim/Witness

Whereas the District Attorney is an outside (State) agency and receives an appropriation, the expenditures of the Solicitor's Office are accounted for in the County's software system. The Solicitor provides victim services and educational programs. Due to the budget reductions, the Solicitor's Office was subject to lose a part time positions; however, the District Attorney agreed to allocate additional funds so that the position could remain in place until alternative funding could be found.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	80,308	80,209	74,861	65,520	77,469	18.24%
Supplies & Materials	4,139	7,338	4,775	2,231	9,626	331.47%
Supplies & Materials	654	1,762	1,493	-	1,000	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	85,101	89,309	81,128	67,751	88,095	30.03%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
PT Administrative Clerk	-	-	-	-	-	1	-	0.00%
PT Administrative Secretary	1	1	1	1	1	1	1	0.00%
Sr. Victim Advocate	-	-	1	1	1	1	1	0.00%
Victim Advocate	1	1	-	-	-	-	-	0.00%
Total	2	2	2	2	2	3	2	0.00%

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Victim/Witness Fund
Solicitor – Victim/Witness

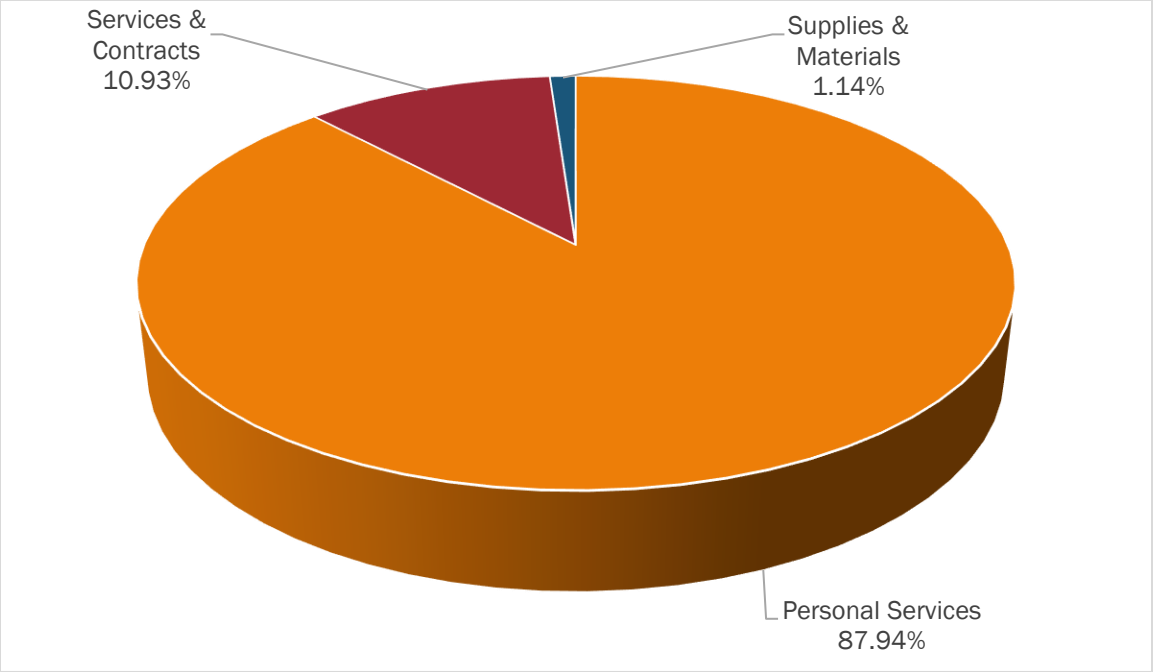


FIGURE 140 – SOLICITOR – VICTIM/WITNESS - EXPENDITURES BY TYPE

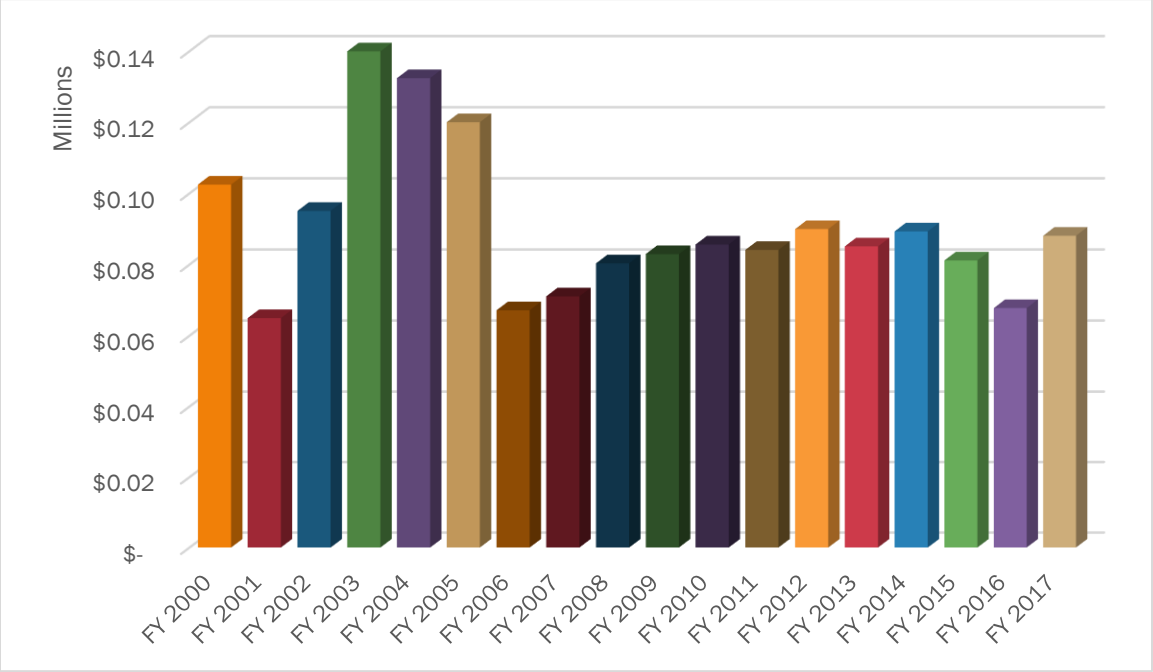


FIGURE 141 – SOLICITOR – VICTIM/WITNESS - EXPENDITURE HISTORY

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Victim/Witness Fund
Solicitor – Victim/Witness

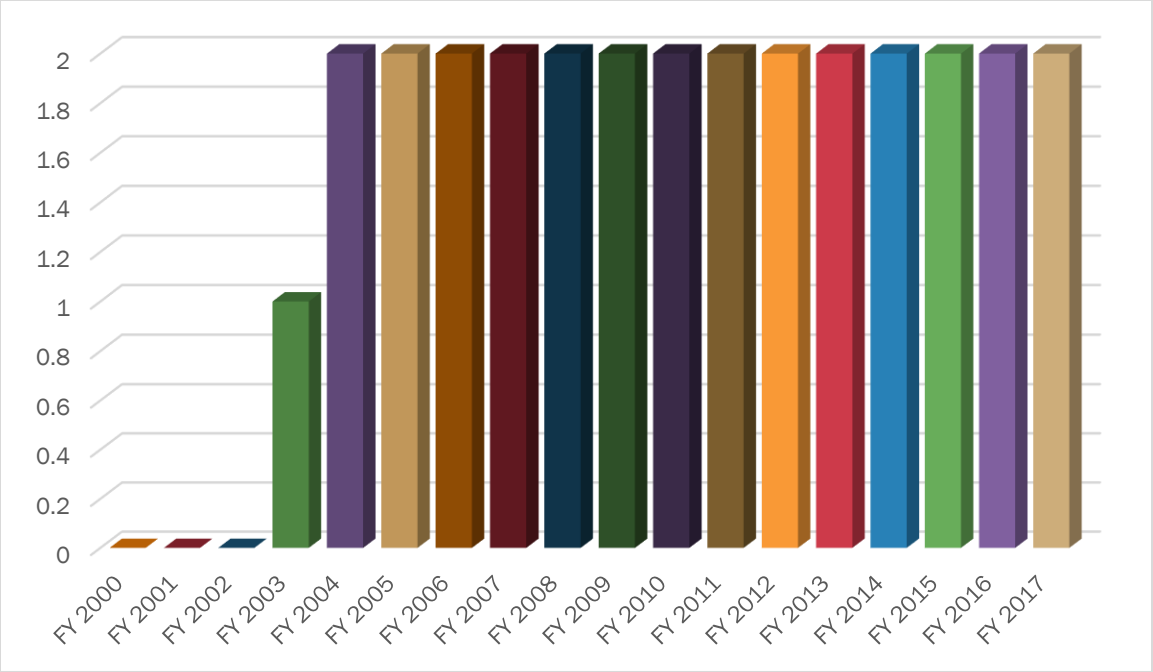


FIGURE 142 – SOLICITOR - VICTIM/WITNESS - PERSONNEL HISTORY

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Special Services Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	3,347,460	3,514,154	3,654,553	3,590,000
Licenses & Permits	97,565	111,578	114,284	110,000
Intergovernmental	-	-	-	-
Charges for Service	26,360	40,615	48,108	40,000
Fines & Forfeitures	-	-	-	-
Investment Income	49	34	-	-
Miscellaneous	-	4,267	-	-
Total Revenues	3,471,434	3,670,648	3,816,945	3,740,000
Expenditures:				
General Government	457,562	2,764	2,373	300,000
Judicial	-	-	-	-
Public Safety	1,841,504	1,965,750	2,114,631	1,984,306
Public Works	112,267	113,831	111,004	112,188
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	671,159	698,149	698,328	740,224
Total Expenditures	3,082,493	2,780,494	2,926,336	3,136,718
Excess of Revenues Over Expenditures	388,941	890,154	890,609	603,282
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	(345,000)	(443,237)	(376,745)	(453,460)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	43,941	446,917	513,864	149,822
Beginning Fund Balance	215,235	259,177	706,094	1,219,958
Ending Fund Balance	259,177	706,094	1,219,958	1,369,780

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Special Services Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	3,429,506	3,700,000	3,815,000	6.27%
Licenses & Permits	131,926	120,000	125,000	13.64%
Intergovernmental	-	-	-	0.00%
Charges for Service	39,114	40,000	45,000	12.50%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	3,600,545	3,860,000	3,985,000	6.55%
Expenditures:				
General Government	2,249	300,000	300,000	0.00%
Judicial	-	-	-	0.00%
Public Safety	1,741,101	2,677,142	2,268,918	14.34%
Public Works	92,591	116,319	115,640	3.08%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	631,919	758,280	1,145,185	54.71%
Total Expenditures	2,467,860	3,851,741	3,829,743	22.09%
Excess of Revenues Over Expenditures	1,132,685	8,259	155,257	(74.26)%
Other Sources:				
Transfers In	-	-	180,000	100.00%
Transfers Out	(340,095)	(453,460)	(325,000)	(28.33)%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	792,590	(445,201)	10,257	(93.15)%
Beginning Fund Balance	1,369,780	1,369,780	1,369,780	12.28%
Ending Fund Balance	2,162,370	924,579	1,380,037	0.75%

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Special Services Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Taxes:				
Alcoholic Beverage Tax	486,800	511,272	519,700	500,000
Business & Occupational Tax	326,594	382,767	413,401	350,000
Cable Television Tax	116,773	114,398	118,282	115,000
Insurance Premium Tax	2,198,903	2,285,406	2,399,798	2,400,000
Financial Institution Tax	222,114	226,922	203,763	225,000
Refund on Occupational Tax	(3,725)	(6,611)	(390)	-
Total Taxes	3,347,460	3,514,154	3,654,553	3,590,000
Licenses & permits:				
Licenses/Permits – Alcoholic	97,155	111,578	114,284	131,926
Business Permits – Soil Control	410	-	-	-
Total Licenses & Permits	97,565	111,578	114,284	110,000
Charges for Service:				
Dasher – Fire Fees	-	15,000	15,000	15,000
Zoning Fees	26,360	25,615	33,108	25,000
Total Charges for Service	26,360	40,615	48,108	40,000
Investment Income:				
Interest Income	49	34	-	-
Total Investment Income	49	34	-	-
Miscellaneous:				
Insurance Reimbursement	-	4,267	-	-
Total Miscellaneous	-	4,267	-	-
Transfers In	-	-	-	-
Total Revenues	3,471,434	3,670,648	3,816,945	3,740,000

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Special Services Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Taxes:				
Alcoholic Beverage Tax	395,603	500,000	515,000	3.00%
Business & Occupational Tax	153,570	385,000	395,000	12.86%
Cable Television Tax	90,731	115,000	120,000	4.35%
Insurance Premium Tax	2,569,810	2,500,000	2,570,000	7.08%
Financial Institution Tax	219,792	200,000	215,000	(4.44)%
Refund on Occupational Tax	-	-	-	0.00%
Total Taxes	3,429,506	3,700,000	3,815,000	6.27%
Licenses & Permits:				
Licenses/Permits – Alcoholic	131,926	120,000	125,000	13.64%
Business Permits – Soil Control	-	-	-	0.00%
Total Licenses & Permits	131,926	120,000	125,000	13.64%
Charges for Service:				
Dasher – Fire Fees	11,250	15,000	15,000	0.00%
Zoning Fees	27,864	25,000	30,000	20.00%
Total Charges for Service	39,114	40,000	45,000	12.50%
Investment Income:				
Interest Income	-	-	-	0.00%
Total Investment Income	-	-	-	0.00%
Miscellaneous:				
Insurance Reimbursement	-	-	-	0.00%
Total Miscellaneous	-	-	-	0.00%
Transfers In	-	-	180,000	100.00%
Total Revenues	3,600,545	3,860,000	4,165,000	11.36%

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Special Services Fund Revenues Charts

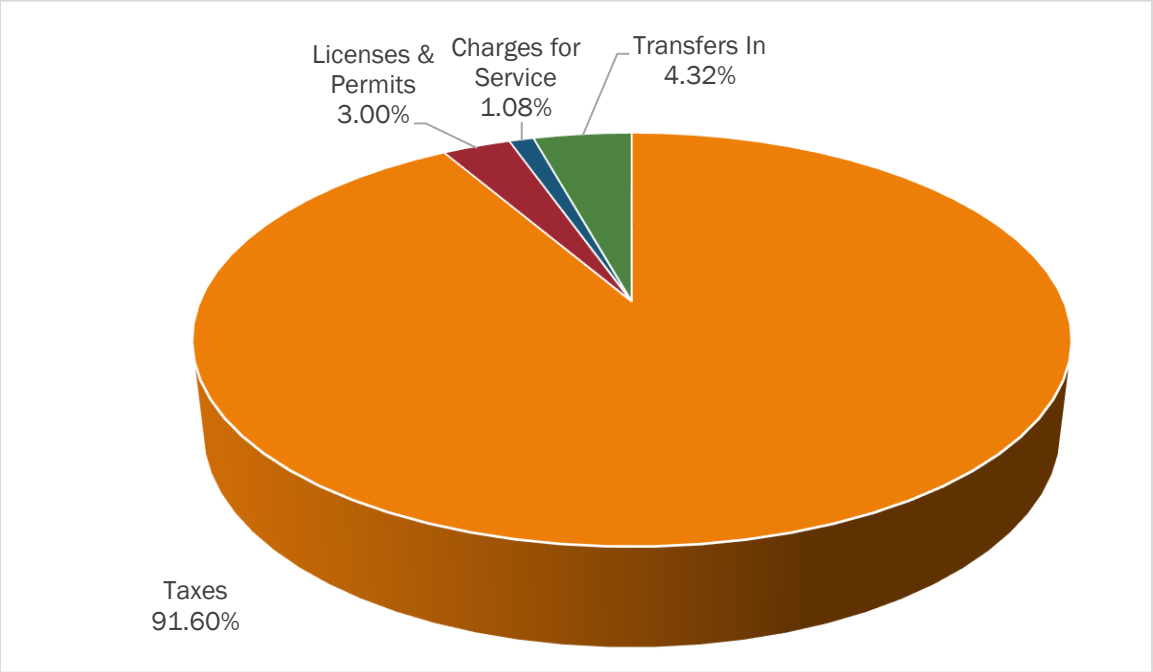


FIGURE 143 – SPECIAL SERVICES FUND REVENUES BY TYPE

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Special Services Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
General Government:				
Personal Services	-	-	-	-
Services & Contracts	457,562	2,764	2,373	300,000
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	457,562	2,764	2,373	300,000
Public Safety:				
Personal Services	1,172,137	1,278,664	1,323,251	1,334,362
Services & Contracts	563,803	552,165	588,957	538,354
Supplies & Materials	105,564	85,628	109,250	111,590
Capital Outlay	-	49,294	93,173	-
Debt Service	-	-	-	-
Total Public Safety	1,841,504	1,965,750	2,114,631	1,984,306
Public Works:				
Personal Services	51,385	56,079	54,396	51,158
Services & Contracts	60,341	57,439	56,561	60,830
Supplies & Materials	541	313	47	200
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Works	112,267	113,831	111,004	112,188
Housing & Development:				
Personal Services	317,009	336,103	337,820	344,066
Services & Contracts	349,164	354,730	357,998	384,508
Supplies & Materials	4,986	7,316	2,510	3,150
Capital Outlay	-	-	-	$8,500
Debt Service	-	-	-	-
Total Housing & Development	671,159	698,149	698,328	740,224
Transfers Out	345,000	443,237	376,745	453,460

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Special Services Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
General Government:				
Personal Services	-	-	-	0.00%
Services & Contracts	2,249	300,000	300,000	0.00%
Supplies & Materials	-	-	-	0.00%
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	2,249	300,000	300,000	0.00%
Public Safety:				
Personal Services	1,243,610	1,651,485	1,366,804	2.43%
Services & Contracts	434,251	613,852	641,664	19.19%
Supplies & Materials	63,239	181,380	260,450	133.40%
Capital Outlay	-	230,425	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	1,741,101	2,677,142	2,268,918	14.34%
Public Works:				
Personal Services	48,703	52,714	52,785	3.18%
Services & Contracts	43,888	63,330	62,705	3.08%
Supplies & Materials	-	275	150	(25.00)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	92,591	116,319	115,640	3.08%
Housing & Development:				
Personal Services	302,168	354,888	372,395	8.23%
Services & Contracts	327,577	398,229	769,690	100.18%
Supplies & Materials	2,173	5,163	3,100	(1.59)%
Capital Outlay	-	-	-	(100.00)%
Debt Service	-	-	-	0.00%
Total Housing & Development	631,919	758,280	1,145,185	54.71%
Transfers Out	340,095	453,460	325,000	(28.33)%

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Special Services Fund
Expenditures by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Total Special Services:				
Personal Services	1,540,531	1,670,845	1,715,467	1,729,586
Services & Contracts	1,430,870	967,098	1,005,889	1,283,692
Supplies & Materials	111,091	93,257	111,807	114,940
Capital Outlay	-	49,294	93,173	8,500
Debt Service	-	-	-	-
Transfers Out	345,000	443,237	376,745	453,460
Total Special Services	3,427,493	3,223,731	3,303,081	3,590,178

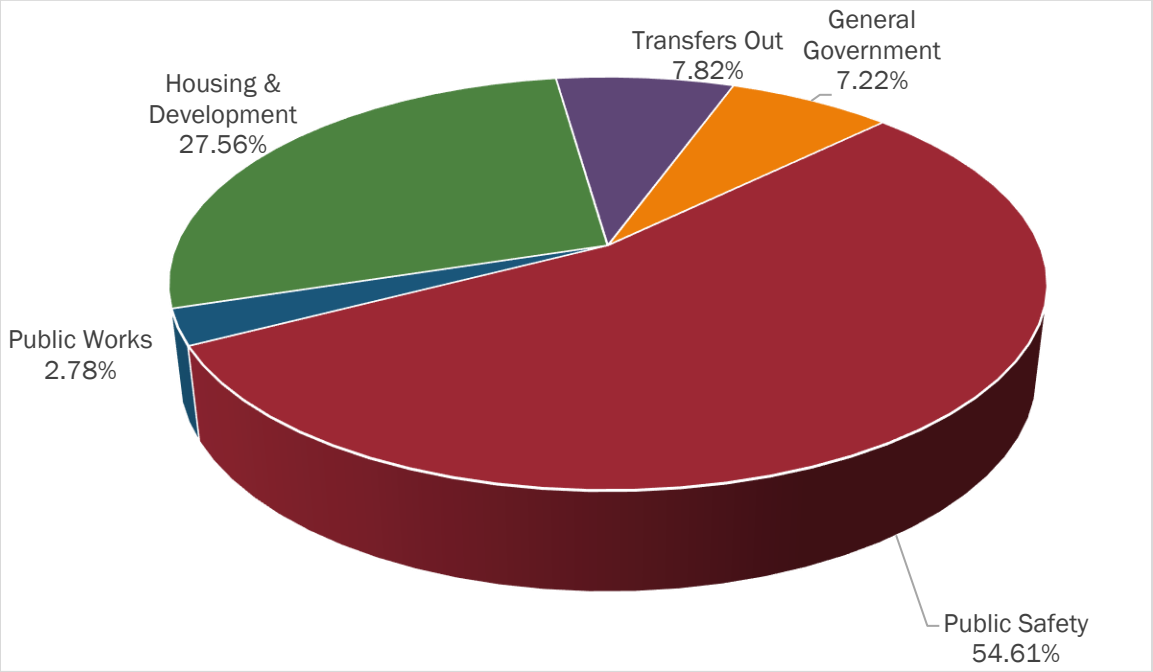


FIGURE 144 – SPECIAL SERVICES FUND EXPENDITURES BY FUNCTION

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Special Services Fund
Expenditures by Function and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Total Special Services:				
Personal Services	1,594,481	2,059,087	1,791,984	3.61%
Services & Contracts	807,966	1,375,411	1,774,059	38.20%
Supplies & Materials	65,412	186,818	263,700	129.42%
Capital Outlay	-	230,425	-	(100.00)%
Debt Service	-	-	-	0.00%
Transfers Out	340,095	453,460	325,000	(28.33)%
Total Special Services	2,807,955	4,305,201	4,154,743	15.73%

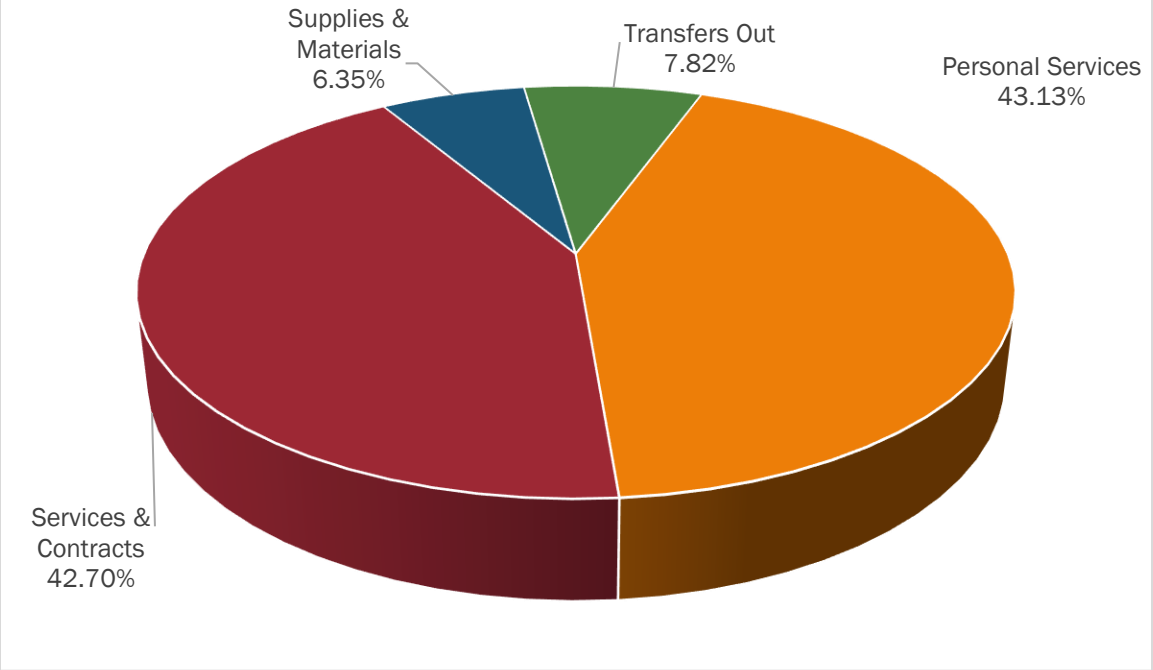


FIGURE 145 – SPECIAL SERVICES FUND EXPENDITURES BY TYPE

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Special Services Fund
Fire

Lowndes County Fire Rescue serves to protect and enhance the safety and well-being of citizens throughout the County. The department is committed to creating a safer community through prevention education, preparedness and effective emergency response.

Significant Accomplishments/Events:

- Conducted fire prevention programs reaching over 4,500 elementary school students and adults
- Lowered the County's ISO rating from a 5 to a 4, lowering insurance rates for homeowners and businesses

Challenges:

- Increase calls for service combined with a fewer number of volunteers

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	1,172,137	1,278,664	1,323,251	1,334,362	1,366,804	2.43%
Services & Contracts	563,803	431,164	456,726	418,147	521,988	24.83%
Supplies & Materials	105,564	85,628	109,250	111,590	260,450	133.40%
Capital Outlay	-	40,390	93,173	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,841,504	1,835,765	1,982,399	1,864,099	2,149,242	15.30%

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Special Services Fund
Fire

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Code Enforcement Officer	-	-	4	4	4	4	4	0.00%
Fire Chief	1	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	1	0.00%
Fire Prevention Inspector	-	-	1	1	1	1	1	0.00%
Fire – Enforcement Officer	1	1	-	-	-	-	-	0.00%
Firefighter – First Responder	9	9	9	9	9	12	9	0.00%
Lieutenant	-	-	-	-	-	3	-	0.00%
Sergeant	3	3	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	1	0.00%
Zoning – Enforcement Officer	4	4	-	-	-	-	-	0.00%
Total	20	20	20	20	20	26	20	0.00%

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Special Services Fund
Fire

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Increase the number of volunteer firefighters training to Firefighter-1 to 10% of total firefighters Measure: % of firefighters trained to Firefighter-1	9.8%	7.1%	10.0%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase number of volunteer firefighters by 5% Measure: % increase in volunteers	n/a	3.3%	5.0%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of code cases by 5% Measure: % increase in code cases	n/a	10%	10%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner

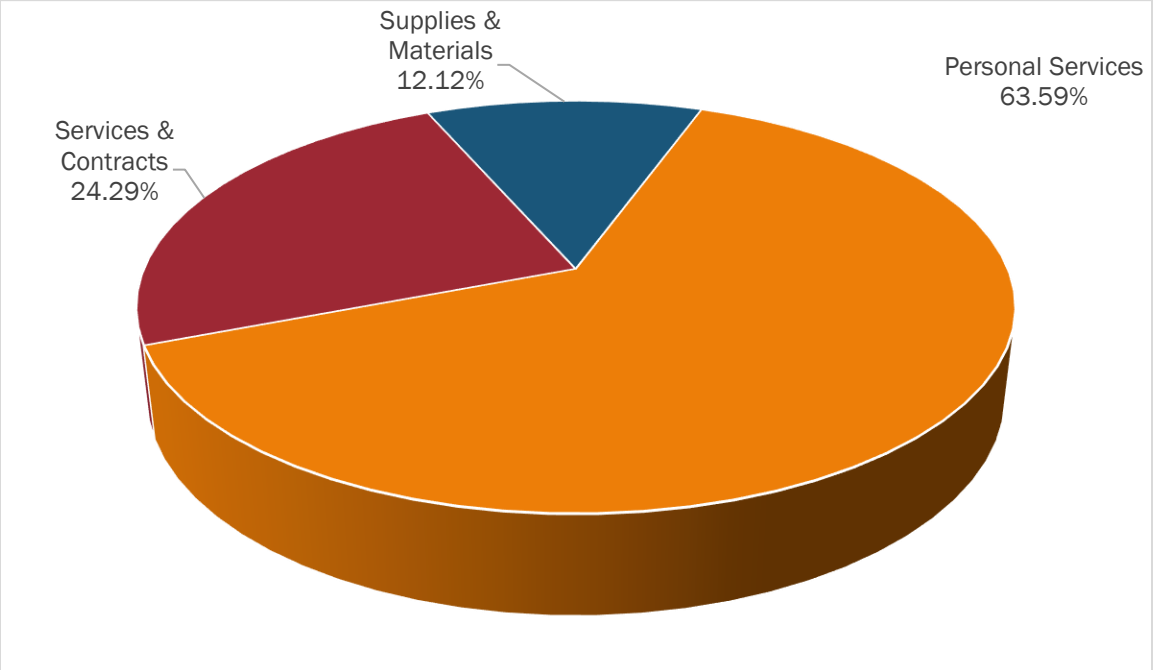


FIGURE 146 – FIRE - EXPENDITURES BY TYPE

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Special Services Fund
Fire

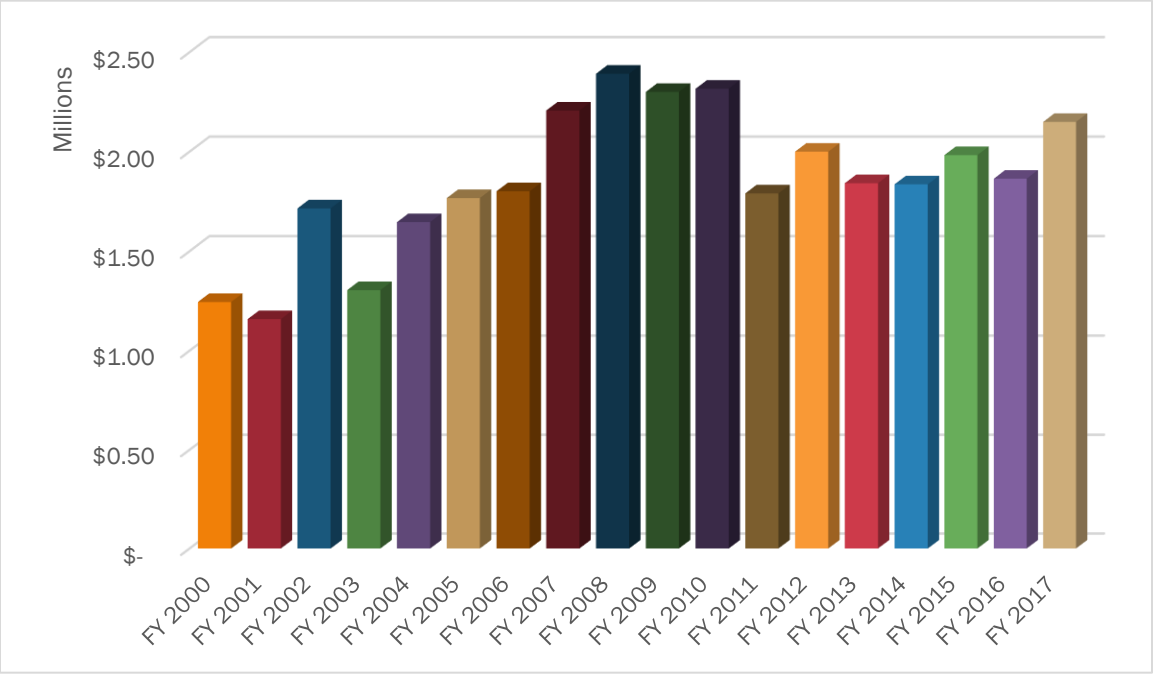


FIGURE 147 – FIRE - EXPENDITURE HISTORY

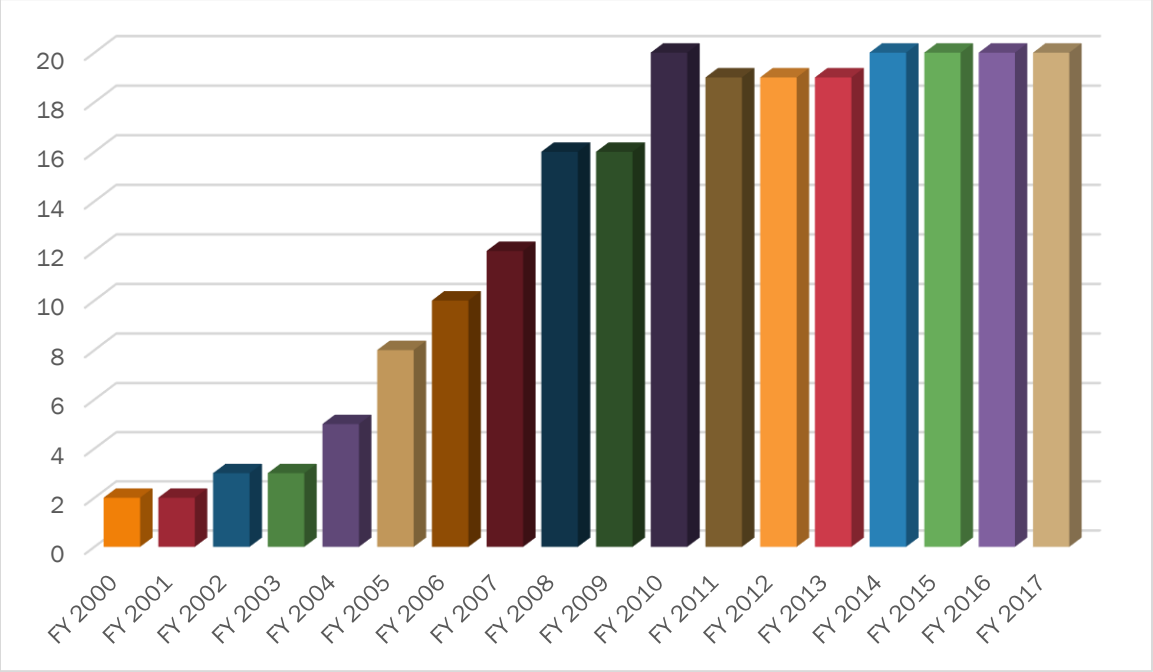


FIGURE 148 – FIRE - PERSONNEL HISTORY

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Special Services Fund
Mosquito Control

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

Significant Accomplishments/Events:

- No West Nile Virus or EEE cases cited for the year

Objectives:

- To educate citizens on the dangers of mosquito borne illnesses and how to prevent them through control of the mosquito population

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	51,385	56,079	54,396	51,158	52,785	3.18%
Services & Contracts	60,341	57,439	56,561	60,830	62,705	3.08%
Supplies & Materials	541	313	47	200	150	(25.00)%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	112,267	113,831	111,004	112,188	115,640	3.08%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Mosquito Control Technician	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

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Special Services Fund
Mosquito Control

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Perform a minimum of 8 hours of employee training per month Measure: # of hours per month	n/a	n/a	8	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Complete all work orders requests within 5 days Measure: # of days to complete work orders	n/a	n/a	5	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

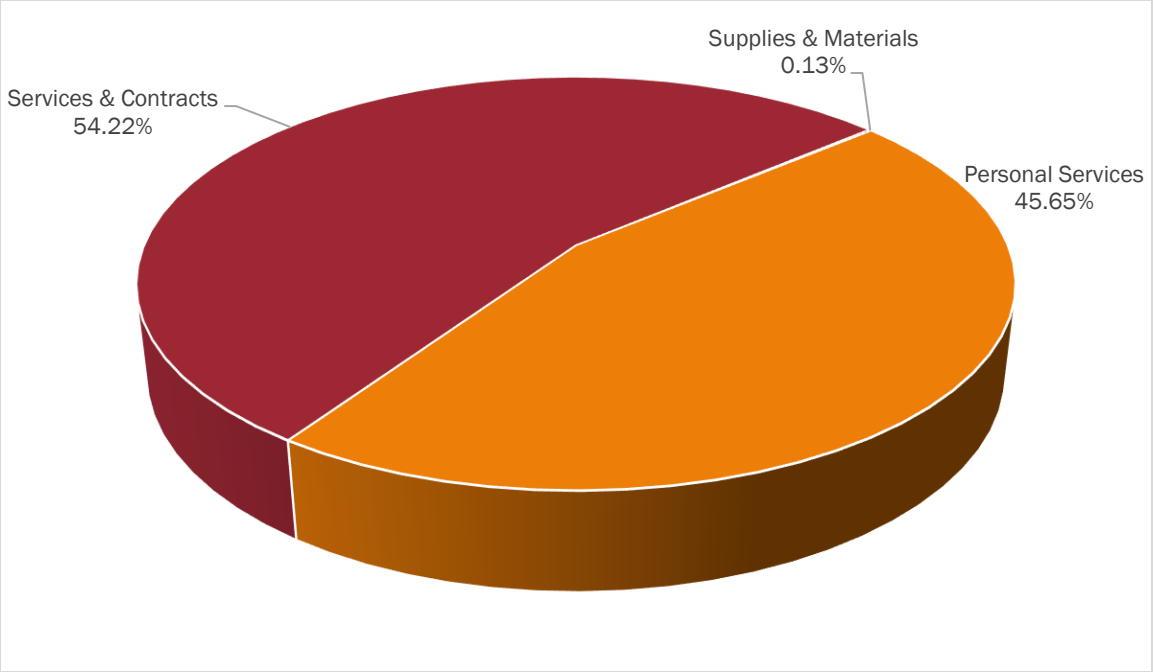


FIGURE 149 – MOSQUITO CONTROL - EXPENDITURES BY TYPE

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Special Services Fund
Mosquito Control

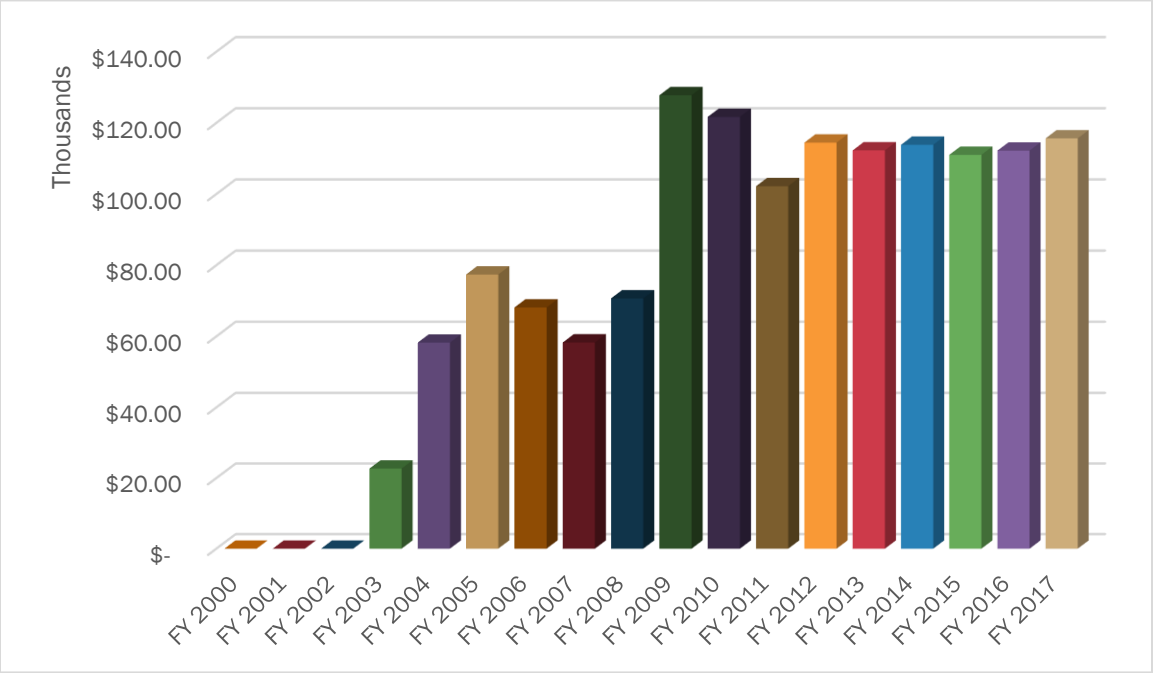


FIGURE 150 – MOSQUITO CONTROL - EXPENDITURE HISTORY

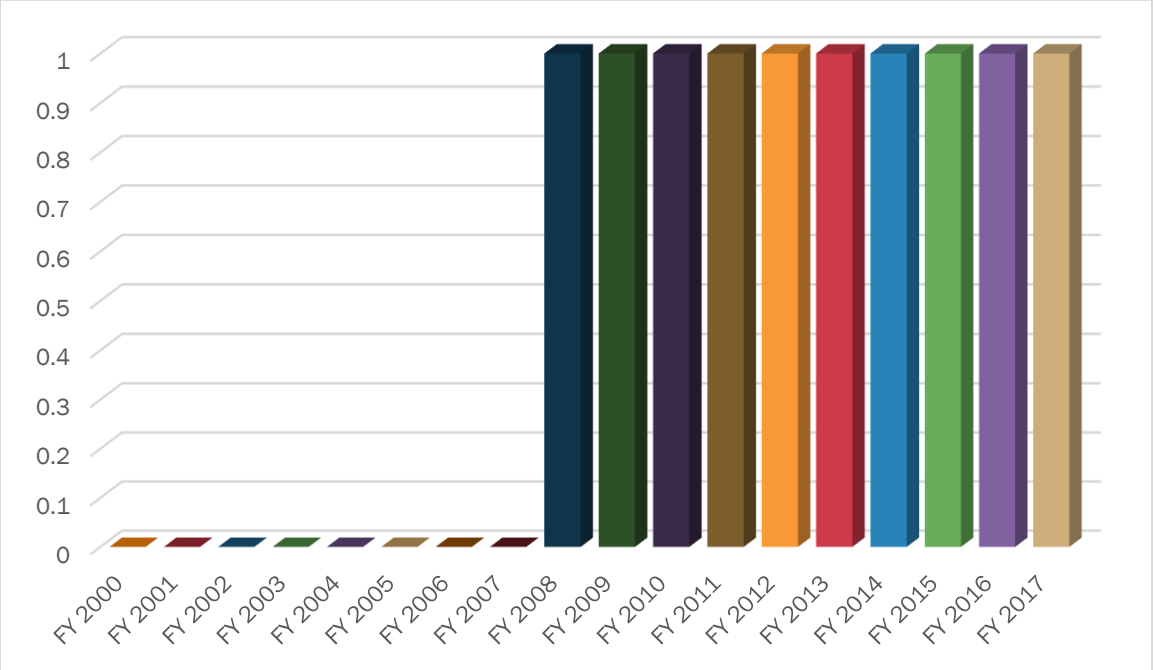


FIGURE 151 – MOSQUITO CONTROL - PERSONNEL HISTORY

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Special Services Fund
County Planner

The County Planner provides support to internal and external customers largely regarding issues, decision and recommendations focused on land use and special tax lighting. The division is responsible for rezoning cases, text amendments to the Unified Land Development Code (ULDC), subdivision plats, special tax lighting districts and the Technical Review Committee (TRC).

Significant Accomplishments/Events:

- Completed Board consideration of the MAZ related text amendments

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	133,326	141,400	143,463	147,227	168,911	14.73%
Services & Contracts	4,809	5,148	4,814	23,436	26,210	11.84%
Supplies & Materials	2,509	5,073	879	2,550	2,200	(13.73)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	140,644	151,621	149,156	173,213	197,321	13.92%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
County Planner	1	1	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	2	1	0.00%
Total	2	2	2	2	2	3	2	0.00%

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Special Services Fund
County Planner

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Reduce the deficit in the special tax lighting district fund by 10% Measure: 10% decrease in deficit	n/a	11.69%	6.88%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce initial time for delivery of subdivision plats by 20% Measure: % reduction in delivery of subdivision plats	n/a	22.22%	28.57%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

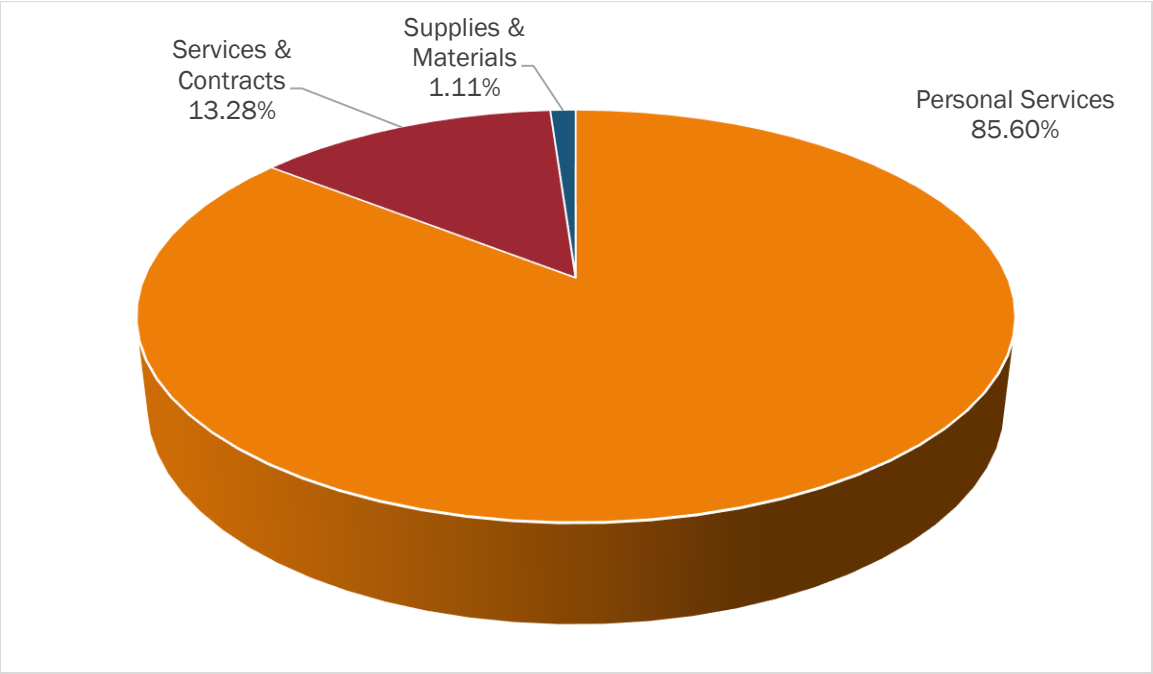


FIGURE 152 – COUNTY PLANNER - EXPENDITURES BY TYPE

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Special Services Fund
County Planner

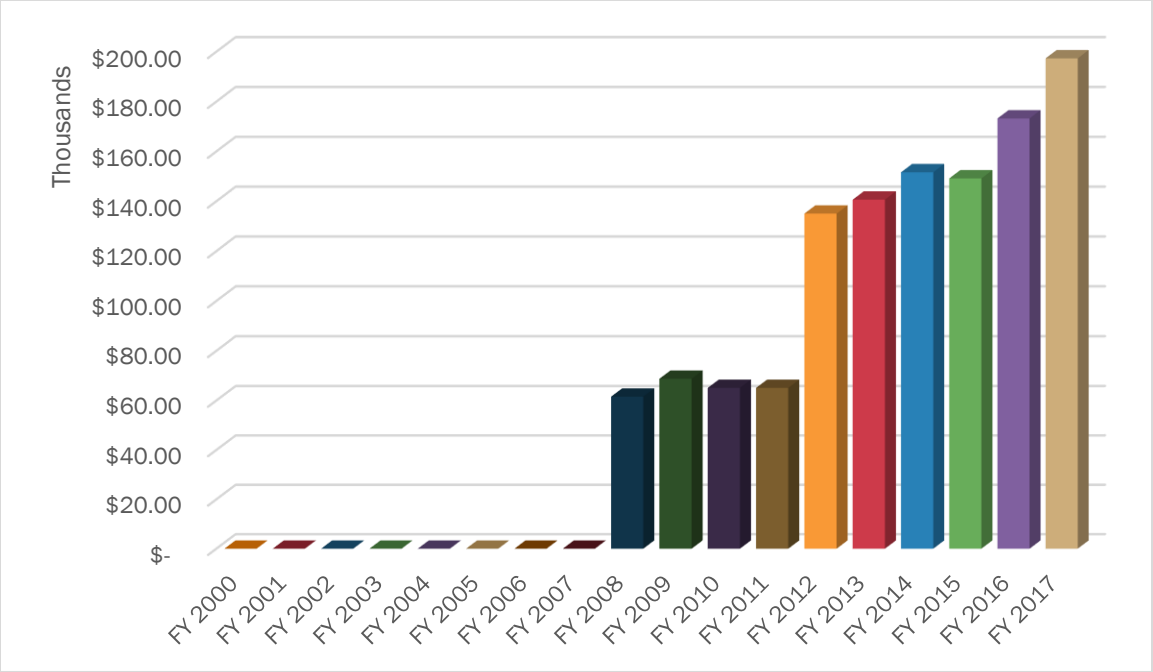


FIGURE 153 – COUNTY PLANNER - EXPENDITURE HISTORY

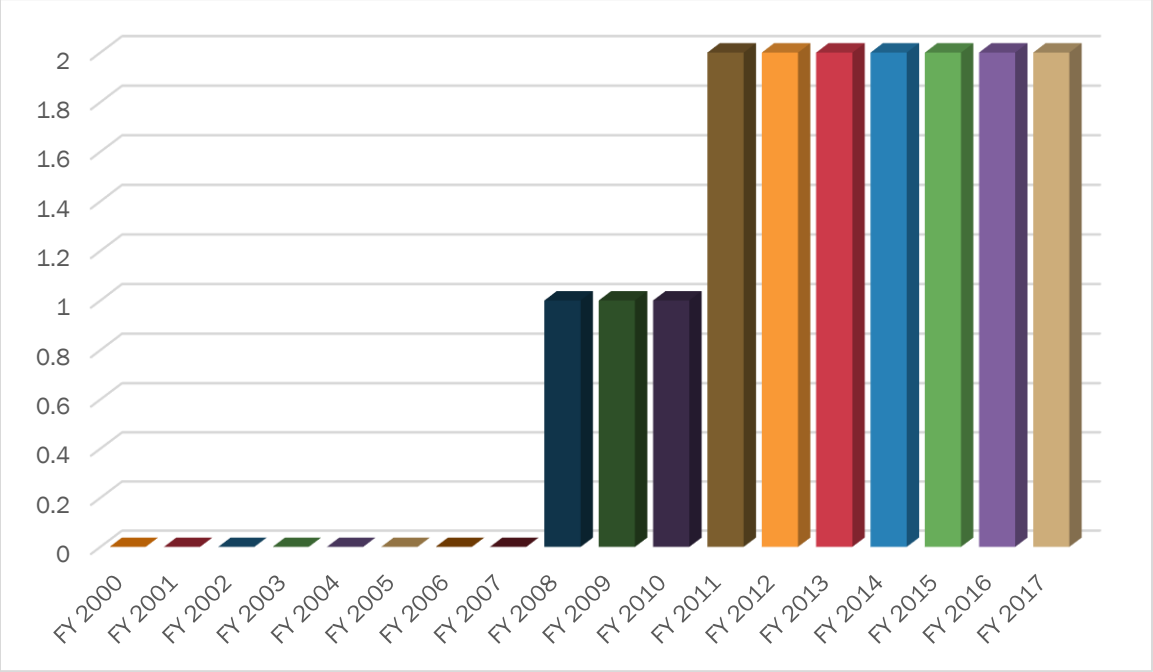


FIGURE 154 COUNTY PLANNER - PERSONNEL HISTORY

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Special Services Fund
Zoning

The Zoning division provides administrative support regarding land use compliance to the Lowndes County Board of Commissioners as well as other departmental agencies, both local and outside of our jurisdiction, to assure that private property is planned and developed consistent with the Greater Lowndes 2030 Comprehensive Plan. The Zoning division is also responsible for providing land use education, support and information to the general public as well as development professionals.

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	183,683	194,703	194,357	196,839	203,484	3.38%
Services & Contracts	17,327	13,281	10,995	14,145	15,256	7.85%
Supplies & Materials	2,477	2,243	1,558	600	900	50.00%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	203,487	210,227	206,910	211,584	219,640	3.81%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Administrative Assistant	1	1	-	-	-	-	-	0.00%
Administrative Technician	1	1	1	1	1	1	1	0.00%
Zoning Administrator	1	1	1	1	1	1	1	0.00%
Zoning Analyst	-	-	1	1	1	1	1	0.00%
Total	3	3	3	3	3	3	3	0.00%

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Special Services Fund
Zoning

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Complete 20% of zoning map corrections annually Measure: % of zoning map corrections completed	0%	5%	25%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Review the ULDC for necessary updates Measure: % of ULDC requiring updates	2%	5%	6%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner

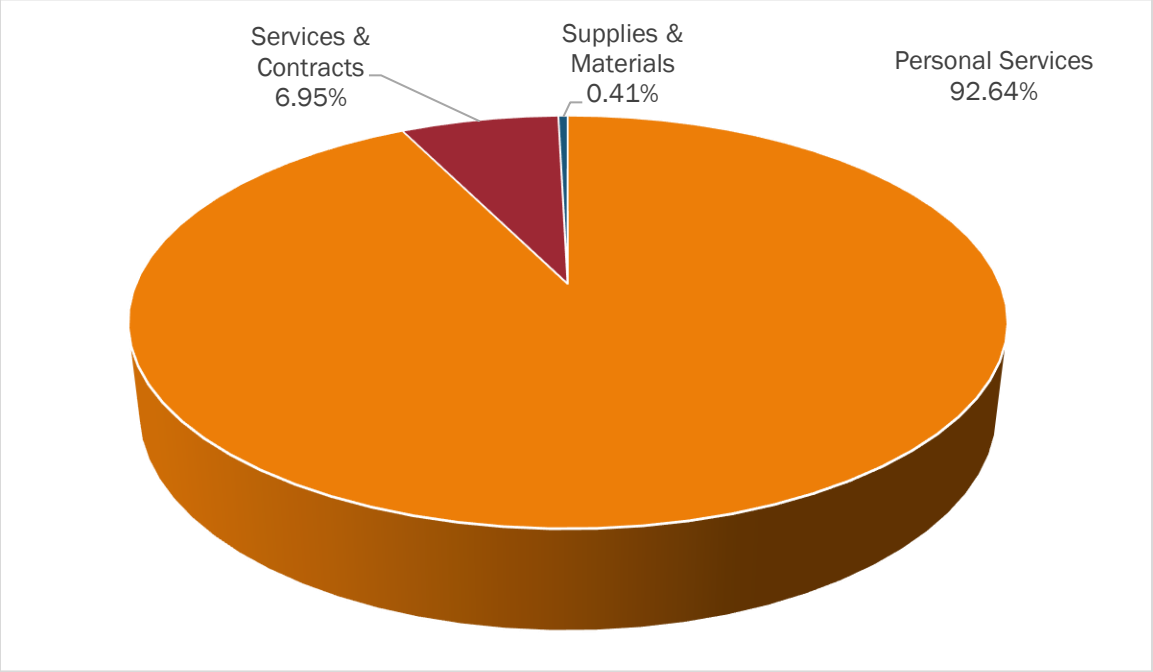


FIGURE 155 – ZONING - EXPENDITURES BY TYPE

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Special Services Fund
Zoning

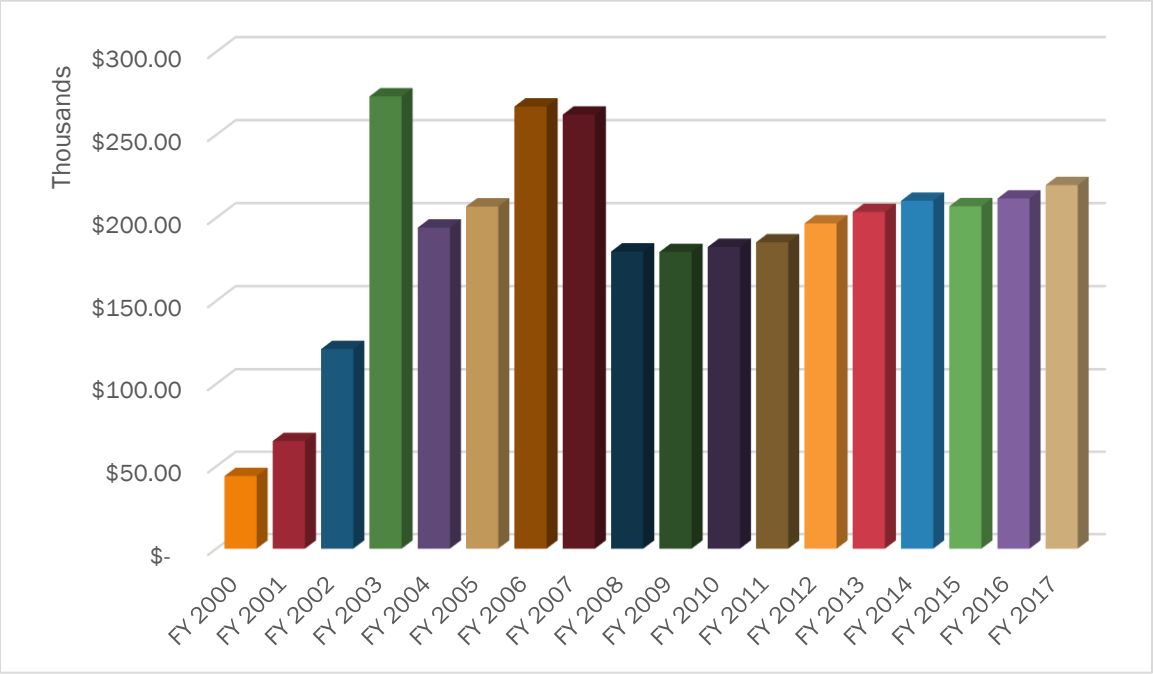


FIGURE 156 – ZONING - EXPENDITURE HISTORY

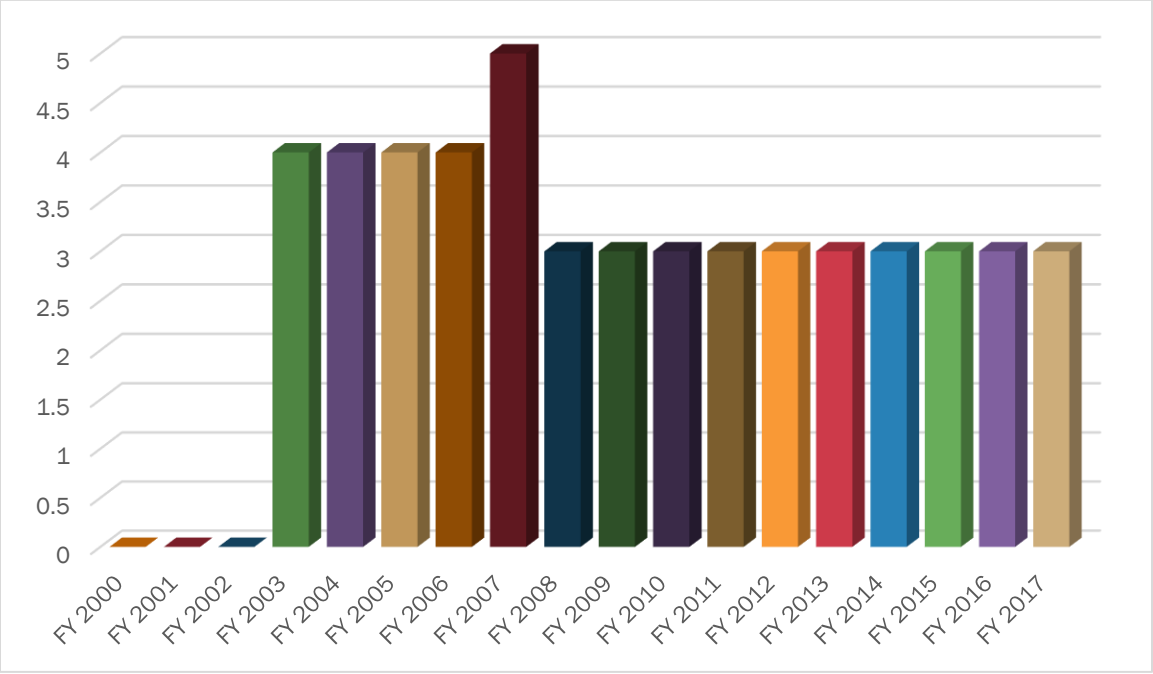


FIGURE 157 ZONING - PERSONNEL HISTORY

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Special Services Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Facilities Maintenance	-	129,985	132,231	120,207	119,676	(0.44)%
Contingency	457,562	2,764	2,373	300,000	300,000	0.00%
SGRC Dues	67,616	69,228	68,239	69,940	68,209	(2.47)%
Airport Authority	-	-	-	-	382,086	100.00%
Planning Commission/MPO	16,753	17,290	16,819	24,560	14,876	(39.43)%
VALOR/GIS	242,659	249,783	257,205	260,927	263,053	0.81%
Transfers Out	345,000	443,237	376,745	453,460	325,000	(28.33)%

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SPLOST IV Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	7,186	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	7,186	-	-	-
Excess of Revenues Over Expenditures	(7,186)	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(7,186)	-	-	-
Beginning Fund Balance	7,186	-	-	-
Ending Fund Balance	-	-	-	-

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SPLOST IV Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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 of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess 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 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	3,281	3,522	1,594	2,500
Miscellaneous	-	-	-	-
Total Revenues	3,281	3,522	1,594	2,500
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	910,994	756,058	1,930,552	1,000,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	910,994	756,058	1,930,552	1,000,000
Excess of Revenues Over Expenditures	(907,713)	(752,536)	(1,928,958)	(997,500)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(907,713)	(752,536)	(1,928,958)	(997,500)
Beginning Fund Balance	3,658,412	2,750,698	1,998,164	69,206
Ending Fund Balance	2,750,698	1,998,164	69,206	-

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SPLOST V Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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	13	2,500	-	(100.00)%
Miscellaneous	-	-	-	0.00%
Total Revenues	13	2,500	-	(100.00)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	69,219	1,000,000	-	(100.00)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	69,219	1,000,000	-	(100.00)%
Excess of Revenues Over Expenditures	(69,206)	(997,500)	-	100.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(69,206)	(997,500)	-	100.00%
Beginning Fund Balance	-	-	-	(100.00)%
Ending Fund Balance	(69,206)	(997,500)	-	0.00%

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Capital Project Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	40,582	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	675	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	41,257	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	269,370	196,277	156,316	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	269,370	196,277	156,316	-
Excess of Revenues Over Expenditures	(228,113)	(196,277)	(156,316)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(228,113)	(196,277)	(156,316)	-
Beginning Fund Balance	819,485	591,371	395,093	238,778
Ending Fund Balance	591,371	395,093	238,778	-

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Capital Project Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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	225,766	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	225,766	-	-	0.00%
Excess of Revenues Over Expenditures	(225,766)	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(225,766)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(225,766)	-	-	0.00%

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SPLOST VI Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	21,359,925	10,451,573	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	12,406	13,089	2,310	10,000
Miscellaneous	-	-	-	-
Total Revenues	21,372,332	10,464,662	2,310	10,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	17,680,783	13,653,055	1,619	2,500,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	17,680,783	13,653,055	1,619	2,500,000
Excess of Revenues Over Expenditures	3,691,549	(3,188,393)	691	(2,490,000)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	3,691,549	(3,188,393)	691	(2,490,000)
Beginning Fund Balance	2,048,815	5,740,363	2,551,971	2,552,662
Ending Fund Balance	5,740,363	2,551,971	2,552,662	-

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SPLOST VI Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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	852	10,000	750	(92.50)%
Miscellaneous	-	-	-	0.00%
Total Revenues	852	10,000	750	(92.50)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,521	2,500,000	2,500,000	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,521	2,500,000	2,500,000	0.00%
Excess of Revenues Over Expenditures	(669)	(2,490,000)	(2,499,250)	0.37%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(669)	(2,490,000)	(2,499,250)	0.37%
Beginning Fund Balance	-	-	-	(100.00)%
Ending Fund Balance	-	-	-	0.00%

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SPLOST VII Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	10,232,346	21,105,002	21,000,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	288	2,345	-
Miscellaneous	-	-	910	-
Total Revenues	-	10,232,634	21,108,257	21,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	7,492,976	14,567,343	21,000,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	7,492,976	14,567,343	21,000,000
Excess of Revenues Over Expenditures	-	2,739,658	6,540,914	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	(81,390)	(468,768)	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	2,658,268	6,072,146	-
Beginning Fund Balance	-	-	2,658,268	8,730,414
Ending Fund Balance	-	2,658,268	8,730,414	-

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SPLOST VII Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	17,240,980	21,000,000	21,000,000	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	2,990	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	17,243,970	21,000,000	21,000,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	14,872,512	21,000,000	21,000,000	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	14,872,512	21,000,000	21,000,000	0.00%
Excess of Revenues Over Expenditures	2,371,458	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	(3,782,564)	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(1,411,106)	-	-	0.00%
Beginning Fund Balance	8,730,414	8,730,414	8,730,414	0.00%
Ending Fund Balance	7,319,308	-	-	0.00%

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Public Roads - LMIG Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	746,985	932,053	803,489	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	746,985	932,053	803,489	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	76,738	1,086,537	1,215,253	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	76,738	1,086,537	1,215,253	-
Excess of Revenues Over Expenditures	670,247	(154,484)	(411,764)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	670,247	(154,484)	(411,764)	-
Beginning Fund Balance	-	670,247	515,763	103,999
Ending Fund Balance	670,247	515,763	103,999	-

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Public Roads - LMIG Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	801,156	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	801,156	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	70,175	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	70,175	-	-	0.00%
Excess of Revenues Over Expenditures	730,981	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	730,981	-	-	0.00%
Beginning Fund Balance	103,999	103,999	103,999	0.00%
Ending Fund Balance	834,980	-	-	0.00%

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CDBG The Haven Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
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	495,000	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	495,000	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG The Haven Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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 of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess 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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CDBG Second Harvest Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	272,472	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	272,472	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	272,472	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	-	272,472	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG Second Harvest Fund
Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	206,123	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	206,123	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	206,123	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	206,123	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess 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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CDBG CAC Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG CAC Fund
Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 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	500	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	500	-	-	0.00%
Excess of Revenues Over Expenditures	(500)	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(500)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(500)	-	-	0.00%

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Water & Sewer Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,433,311	4,740,100	4,787,662	4,720,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	505,406	633,160	926,614	510,000
Total Revenues	4,938,716	5,373,261	5,714,276	5,230,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	4,302,866	4,233,104	4,714,505	4,126,767
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	4,302,866	4,233,104	4,714,505	4,126,767
Excess of Revenues Over Expenses	635,850	1,140,157	999,771	1,103,233
Other Sources:				
Transfers In	-	81,390	468,768	-
Transfers Out	(265,000)	(350,000)	(377,000)	(450,000)
Non-Operating:				
Revenues	9,793	170	12	10,000
Expenses	(479,106)	(241,433)	(214,299)	(162,900)
Excess of Revenues and Other Sources Over Expenses and Other Uses	(98,463)	630,284	877,252	500,333
Beginning Fund Equity	32,136,069	32,037,608	32,667,890	33,545,142
Ending Fund Equity	32,037,608	32,667,890	33,545,142	34,045,475

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Water & Sewer Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	4,390,932	4,825,000	4,835,000	2.44%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	529,172	575,000	580,000	13.73%
Total Revenues	4,920,105	5,400,000	5,415,000	3.34%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	6,774,342	4,890,144	4,734,037	14.72%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	6,774,342	4,890,144	4,734,037	14.72%
Excess of Revenues Over Expenditures	(1,854,237)	509,856	680,963	(38.28)%
Other Sources:				
Transfers In	3,782,564	-	-	0.00%
Transfers Out	(337,500)	(450,000)	(450,000)	0.00%
Non-Operating:				
Revenues	2,563	-	-	(100.00)%
Expenses	(90,055)	(162,900)	(160,900)	(1.23)%
Excess of Revenues and Other Sources Over Expenses and Other Uses	1,503,335	(103,044)	70,063	(86.00)%
Beginning Fund Equity	34,045,475	34,045,475	34,045,475	1.49%
Ending Fund Equity	35,548,810	33,942,431	34,115,538	0.21%

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Water & Sewer Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Charges for Service:				
Water Usage	2,260,992	2,297,248	2,510,619	2,400,000
Sewer Usage	2,151,329	2,317,716	2,227,484	2,300,000
Service Fees	20,990	125,136	49,558	20,000
Total Charges for Service	4,623,807	4,433,311	4,740,100	4,620,000
Miscellaneous:				
Insurance Reimbursement	141,166	43,013	-	-
Hay Contract	7,255	230	-	-
Penalties	119,494	103,632	90,332	100,000
Connection Fees	160,613	406,572	766,340	350,000
Premiums on Bonds Sold	7,313	19,408	52,403	10,000
Misc. – Other	69,564	60,305	17,539	50,000
Total Miscellaneous	505,406	633,160	926,614	510,000
Transfers In	-	81,390	468,768	-
Non-Operating:				
Interest Income	154	76	12	-
Utility Tax District Interest	9,639	94	-	10,000
Total Non-Operating	9,793	170	12	10,000
Total Revenues	4,948,509	5,454,820	6,183,056	5,240,000

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Water & Sewer Fund
Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Charges for Service:				
Water Usage	2,272,529	2,525,000	2,525,000	5.21%
Sewer Usage	2,042,516	2,250,000	2,250,000	(2.17)%
Service Fees	75,887	50,000	60,000	200.00%
Total Charges for Service	4,390,932	4,825,000	4,835,000	2.44%
Miscellaneous:				
Insurance Reimbursement	-	-	-	0.00%
Hay Contract	-	-	-	0.00%
Penalties	88,331	100,000	100,000	0.00%
Connection Fees	424,184	450,000	450,000	28.57%
Premiums on Bonds Sold	-	10,000	10,000	0.00%
Misc. – Other	16,658	15,000	20,000	(60.00)%
Total Miscellaneous	529,172	575,000	580,000	13.73%
Transfers In	3,782,564	-	-	0.00%
Non-Operating:				
Interest Income	114	-	-	0.00%
Utility Tax District Interest	2,449	-	-	(100.00)%
Total Non-Operating	2,563	-	-	(100.00)%
Total Revenues	8,705,231	5,400,000	5,415,000	3.34%

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Water & Sewer Fund
Revenues Charts

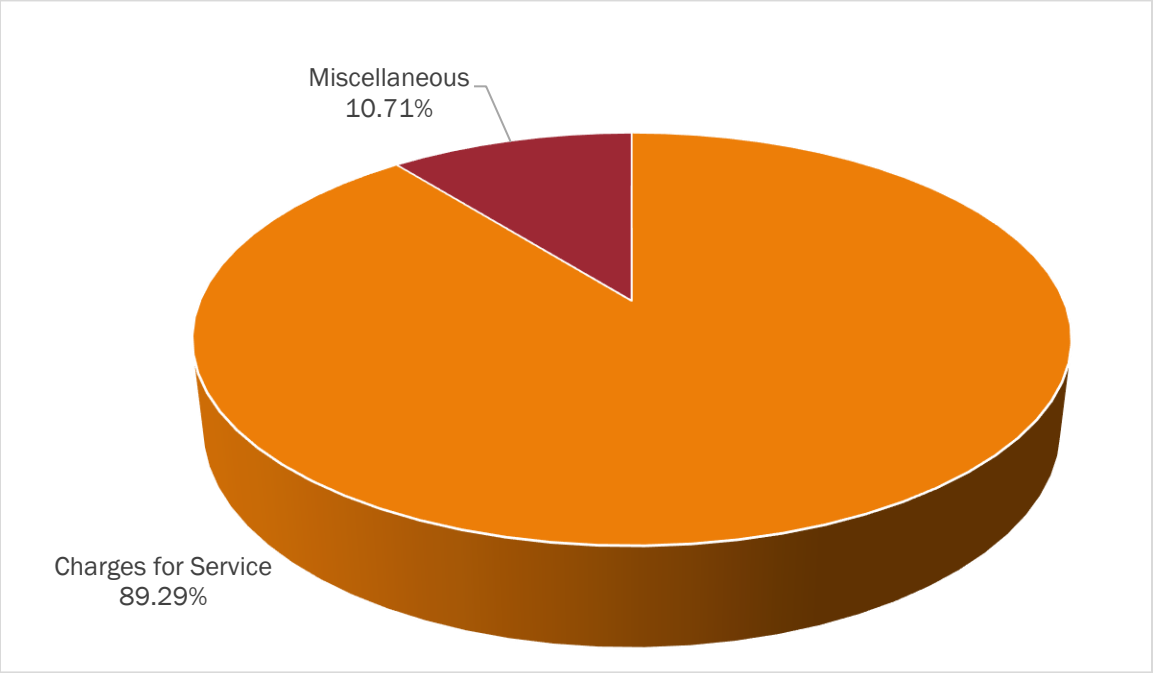


FIGURE 158 – WATER & SEWER FUND REVENUES BY TYPE

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Water & Sewer Fund
Expenses by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Works:				
Personal Services	903,694	943,265	994,054	991,642
Services & Contracts	2,803,293	2,724,149	2,873,850	2,626,250
Supplies & Materials	403,215	539,275	803,860	508,275
Capital Outlay	27,709	25,513	1,140	-
Debt Service	164,955	902	41,601	600
Total Public Works	4,302,866	4,233,104	4,714,505	4,126,767
Transfers Out	265,000	350,000	377,000	450,000
Non-Operating	479,106	241,433	214,299	162,900
Total Water & Sewer:				
Personal Services	903,694	943,265	994,054	991,642
Services & Contracts	2,803,293	2,724,149	2,873,850	2,626,250
Supplies & Materials	403,215	539,275	803,860	508,275
Capital Outlay	27,709	25,513	1,140	-
Debt Service	164,955	902	41,601	600
Transfers Out	265,000	350,000	377,000	450,000
Non-Operating	479,106	241,433	214,299	162,900
Total Water & Sewer	5,046,972	4,824,538	5,305,804	4,739,667

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Water & Sewer Fund
Expenses by Function and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Public Works:				
Personal Services	908,639	1,103,147	1,117,732	12.72%
Services & Contracts	1,530,899	3,379,047	3,087,055	17.55%
Supplies & Materials	591,252	557,350	520,150	2.34%
Capital Outlay	3,734,776	(150,000)	8,500	100.00%
Debt Service	8,776	600	600	0.00%
Total Public Works	6,774,342	4,890,144	4,734,037	14.72%
Transfers Out	337,500	450,000	450,000	0.00%
Non-Operating	99,055	162,900	160.900	(1.23)%
Total Water & Sewer:				
Personal Services	908,639	1,103,147	1,117,732	12.72%
Services & Contracts	1,530,899	3,379,047	3,087,055	17.55%
Supplies & Materials	591,252	557,350	520,150	2.34%
Capital Outlay	3,734,776	(1050,000)	8,500	100.00%
Debt Service	8,776	600	600	0.00%
Transfers Out	337,500	450,000	450,000	0.00%
Non-Operating	99,055	162,900	160,900	(1.23)%
Total Water & Sewer	7,210,897	5,503,044	5,344,937	12.77%

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Water & Sewer Fund Expense Charts

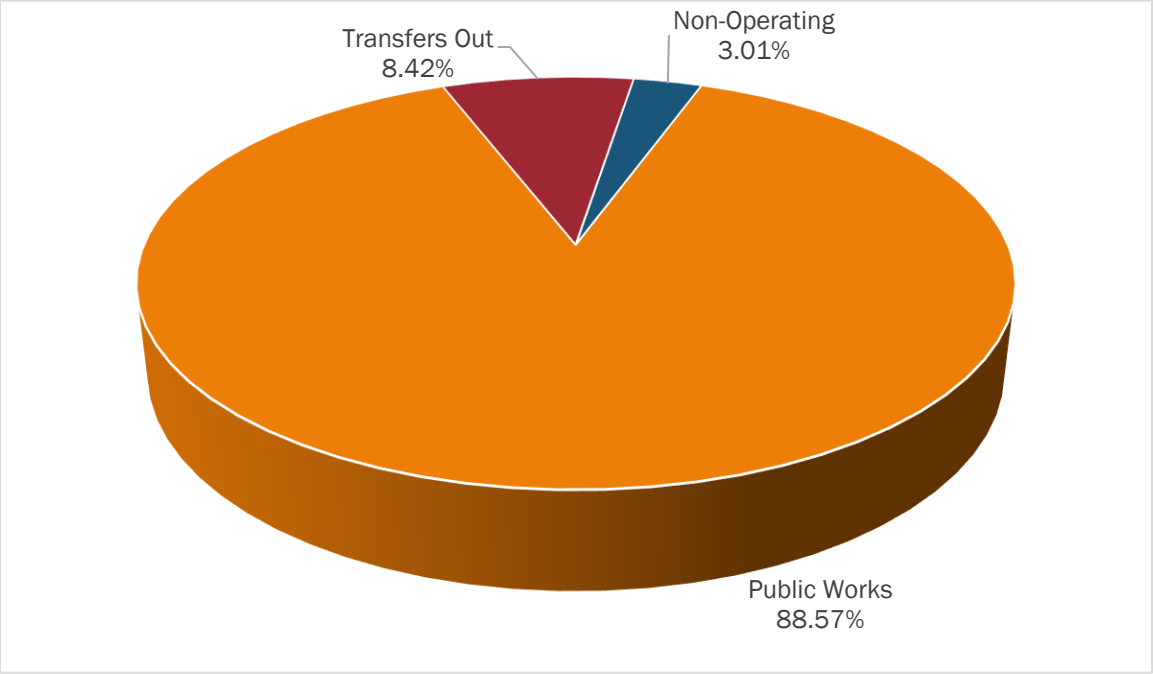


FIGURE 159 – WATER & SEWER FUND EXPENSES BY FUNCTION

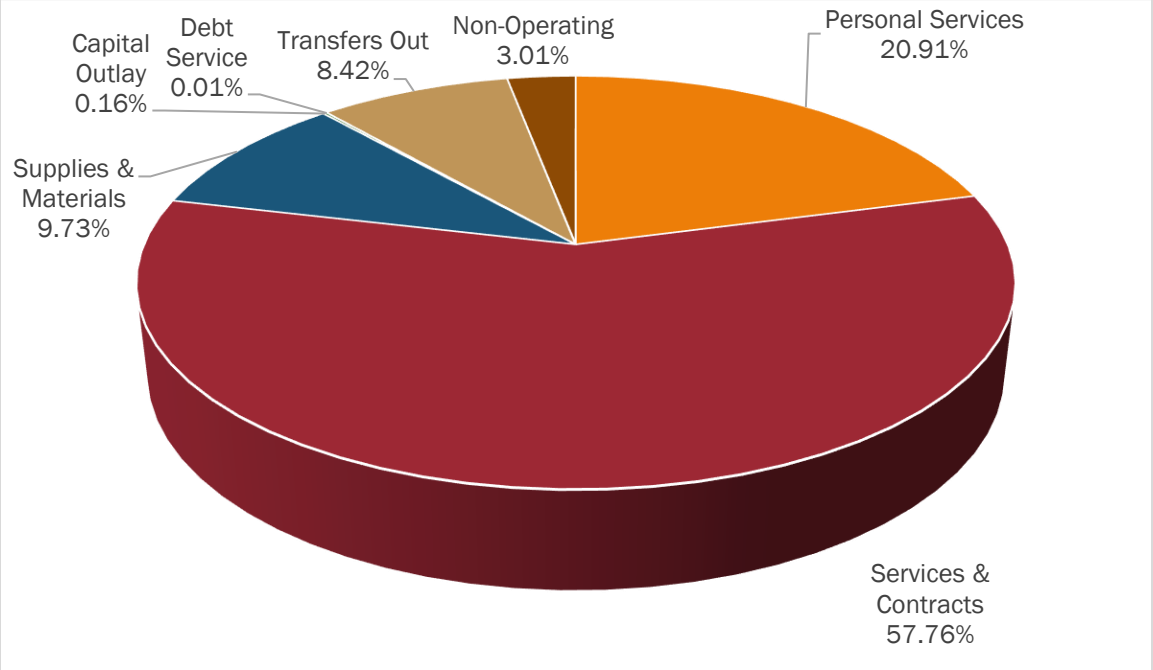


FIGURE 160 – WATER & SEWER FUND EXPENSES BY TYPE

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Water & Sewer Fund
Water & Sewer Operations

The Utilities Department is responsible for providing exceptional quality water and sewer services to the citizens of Lowndes County with businesses or residences within the areas served by the County. The department operates and maintains all distribution and collections systems incident free and meets or exceeds all EPA and EPD rules and regulations. The department enforces all rules and regulations regarding utility construction and provides accurate GPS points and maps of the Lowndes County water and sewer infrastructure.

Significant Accomplishments/Events:

- Completed the South Perimeter Extension, providing services to Lowndes Middle School
- Fully implemented email notices for delinquency and disconnection

Expenses	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	903,694	943,265	994,054	991,642	1,117,732	12.72%
Services & Contracts	2,803,293	2,120,944	2,073,973	1,932,838	2,227,131	15.23%
Supplies & Materials	403,215	539,275	803,860	508,275	520,150	2.34%
Capital Outlay	27,709	4,500	1,140	-	-	0.00%
Debt Service	164,955	902	41,601	600	600	0.00%
Non-operating	479,106	241,433	214,299	162,900	160,900	(1.23)%
Total	4,781,972	3,850,319	4,128,926	3,596,255	4,026,513	11.96%

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Water & Sewer Fund
Water & Sewer Operations

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Customer Service Clerk	2	2	2	2	3	3	3	50.00%
Customer Service Supervisor	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	0.00%
Sr. Utility Maintenance Worker	1	1	1	1	1	1	1	0.00%
Superintendent	1	1	1	1	1	2	1	0.00%
Utilities Assistant Supervisor	-	-	-	-	-	1	1	100.00%
Utilities Director	1	1	1	1	1	1	1	0.00%
Utilities Maintenance Technician	-	-	2	2	2	2	2	0.00%
Utilities Maintenance Worker	-	-	2	2	2	2	2	0.00%
Utilities Service Worker	10	10	10	10	10	10	10	0.00%
Total	19	19	19	19	20	21	21	10.53%

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Water & Sewer Fund
Water & Sewer Operations

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Have reliable SCADA functionality more than 95% of the time Measure: % of uptime	>95%	>95%	>95%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Achieve Zero loss of time events Measure: Loss of time events	0	0	0	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Meet all EPA and EPD Rules and Regulations Measure: # of violations	2	2	0	CGI: To ensure citizen safety and quality of life
Goal: >99% of work orders completed in less than 5 days Measure: % of work orders completed within 5 days	97%	98%	>99%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Implement E-billing for at least 50% of customers Measure: % of customers receiving electronic bills	0%	0%	>50%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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Water & Sewer Fund
Water & Sewer Operations

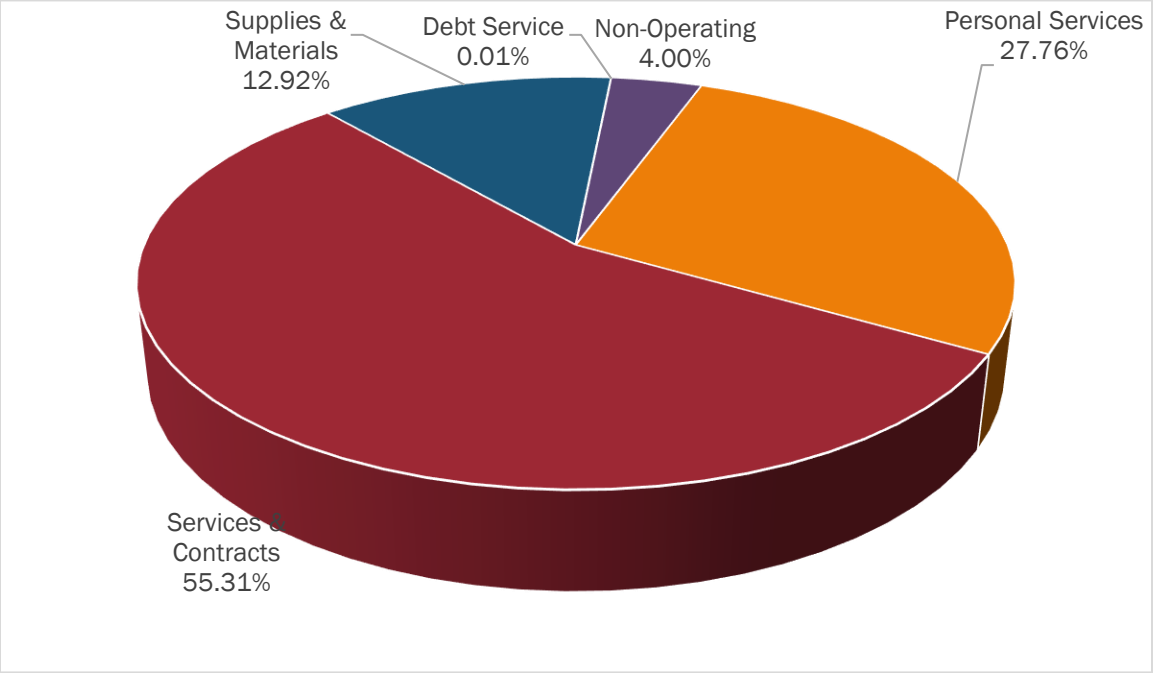


FIGURE 161 – WATER & SEWER OPERATIONS - EXPENSES BY TYPE

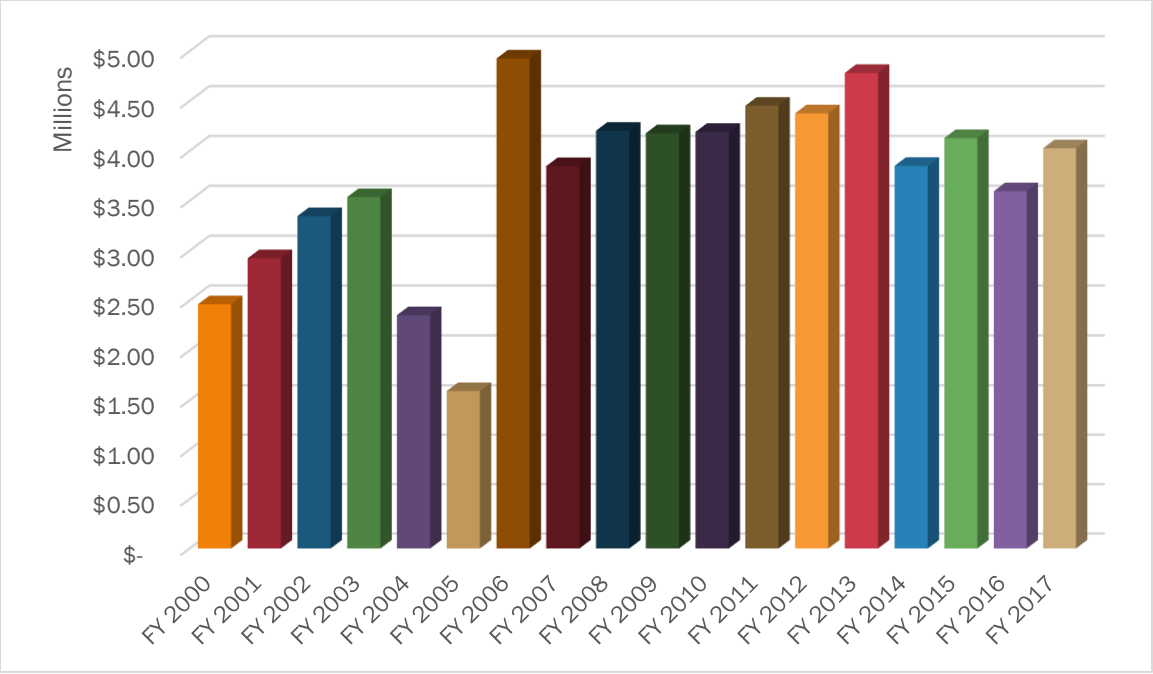


FIGURE 162 – WATER & SEWER OPERATIONS - EXPENSE HISTORY

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Water & Sewer Fund
Water & Sewer Operations

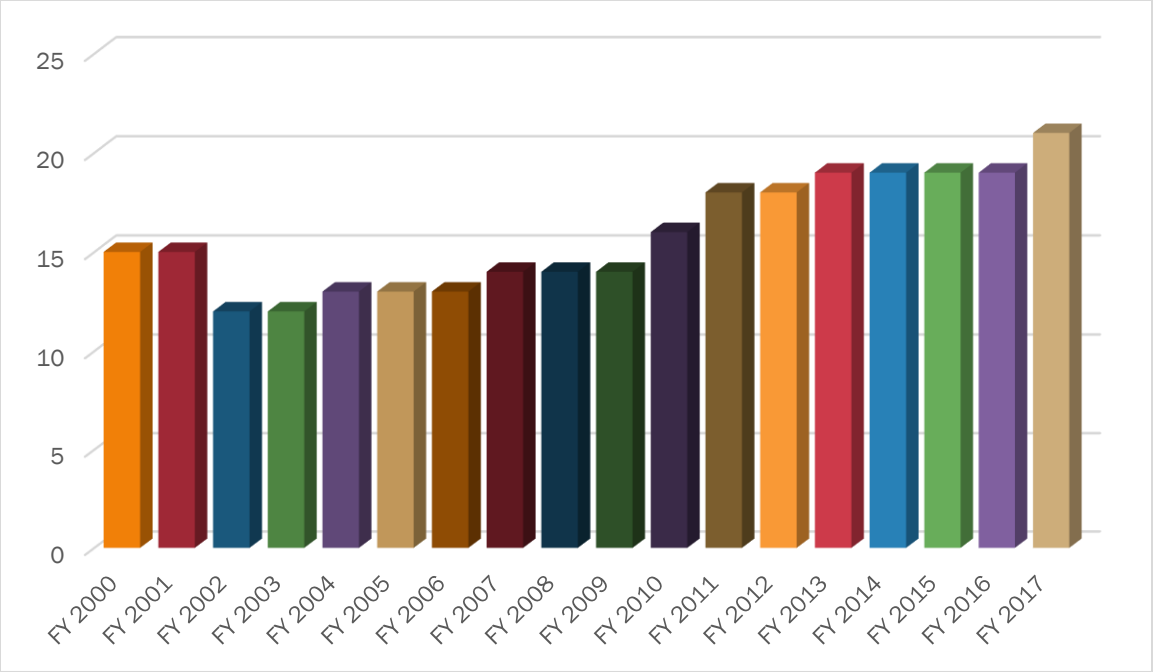


FIGURE 163 – WATER & SEWER OPERATIONS - PERSONNEL HISTORY

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Water & Sewer Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Facilities Maintenance	-	603,205	799,878	693,412	868,424	25.24%
SPLOST Projects	-	21,014	-	-	-	0.00%
Transfers Out	265,000	350,000	377,000	450,000	450,000	0.00%

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Landfill Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	46,210	68,913	70,453	123,432
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	46,210	68,913	70,453	123,432
Excess of Revenues Over Expenses	(46,210)	(68,913)	(70,453)	(123,432)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	(428,523)	(104,000)	(104,000)	(150,000)
Non-Operating:				
Revenues	435,721	361,086	449,426	370,000
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(39,012)	188,173	274,973	96,568
Beginning Fund Equity	204,023	165,010	353,184	628,157
Ending Fund Equity	165,010	353,184	628,157	724,725

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Landfill Fund
Financial Summary

	FY 2015 Actual	FY 2017 Request	FY 2017 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	116,829	121,580	121,580	(1.50)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	116,829	121,580	121,580	(1.50)%
Excess of Revenues Over Expenditures	(116,829)	(121,580)	(121,580)	(1.50)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	(112,500)	(150,000)	(150,000)	0.00%
Non-Operating:				
Revenues	315,276	400,000	450,000	21.62%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	85,947	128,420	178,420	84.76%
Beginning Fund Equity	724,725	724,725	724,725	15.37%
Ending Fund Equity	810,672	853,145	903,145	24.62%

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Landfill Fund
Landfill

The Landfill Division accounts for the monies received from the privately owned landfill located in Lowndes County through host fees and the expenses occurred by the County in maintaining its closed landfill in southern Lowndes County. Also included is the appropriation to Keep Lowndes Valdosta Beautiful.

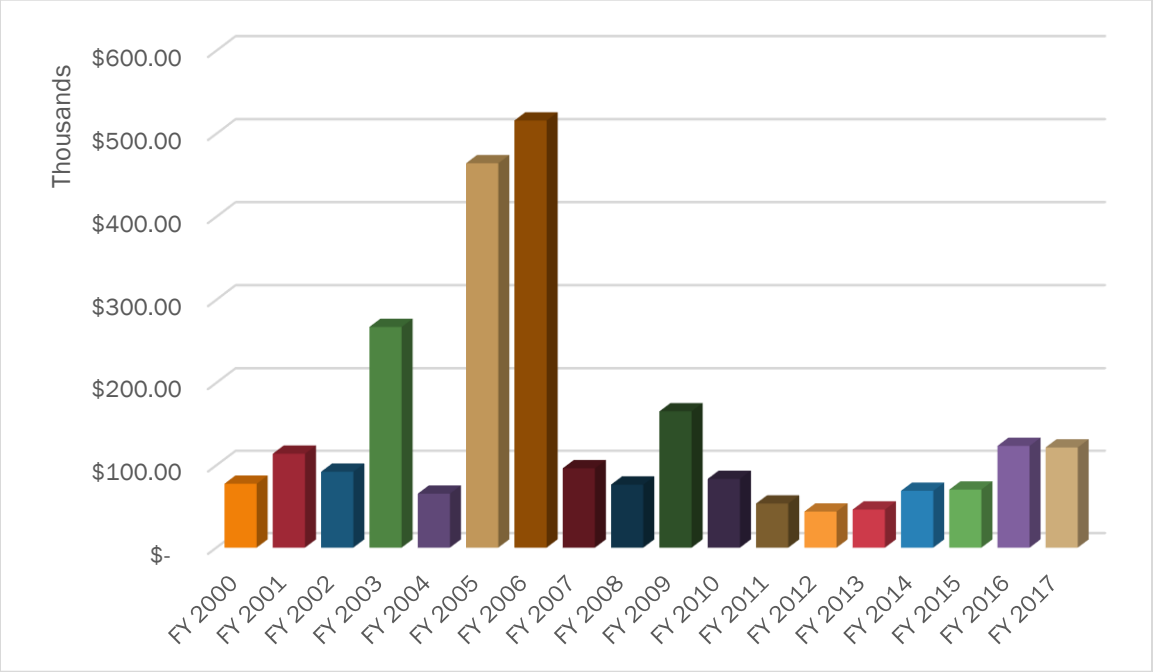


FIGURE 164 – LANDFILL - EXPENSE HISTORY

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Landfill Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Transfers Out	428,523	104,000	104,000	150,000	150,000	0.00%

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Tax Lighting District Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	243,043	253,546	265,807	265,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	243,043	253,546	265,807	265,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	290,639	295,585	301,548	306,700
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	290,639	295,585	301,548	306,700
Excess of Revenues Over Expenses	(47,596)	(42,039)	(35,741)	(41,700)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(47,596)	(42,039)	(35,741)	(41,700)
Beginning Fund Equity	6,816	(40,780)	(83,089)	(118,830)
Ending Fund Equity	(40,780)	(83,089)	(118,830)	(160,530)

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Tax Lighting District Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	282,032	268,000	283,000	6.79%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	282,032	268,000	283,000	6.79%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	253,521	310,590	308,590	0.62%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	253,521	310,590	308,590	0.62%
Excess of Revenues Over Expenditures	28,511	(42,590)	(25,590)	(38.63)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	28,511	(42,590)	(25,590)	(38.63)%
Beginning Fund Equity	(160,530)	(160,530)	(160,530)	35.09%
Ending Fund Equity	(132,019)	(203,120)	-	100.00%

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Tax Lighting District Fund
Tax Lighting Districts

The Division of Tax Lighting District accounts for those special districts in unincorporated Lowndes County where street lighting is provided and an annual fee is assessed on the tax bill. With rising utility costs and variations to density and lighting, the fund has experienced declines in the fund balance. Staff has worked over the past several years to put limitations on new subdivisions to eliminate some of the issues. The fee has not been increased in many years. Staff is working on a new rate schedule that will eliminate the deficit fund balance.

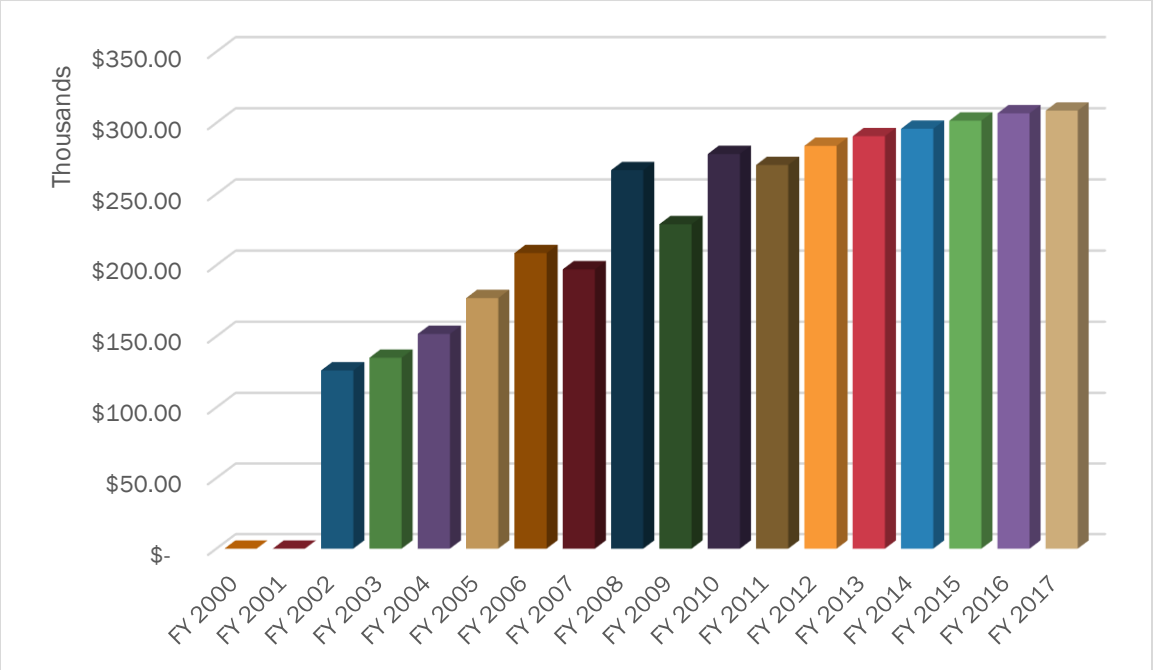


FIGURE 165 – TAX LIGHTING DISTRICTS - EXPENSE HISTORY

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Sanitation Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	299,467	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	299,467	-	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	660,737	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	660,737	-	-	-
Excess of Revenues Over Expenses	(361,270)	-	-	-
Other Sources:				
Transfers In	424,523	-	-	-
Transfers Out	(65,000)	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(1,747)	-	-	-
Beginning Fund Equity	1,747	-	-	-
Ending Fund Equity	-	-	-	-

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Sanitation Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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 of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	-	-	-	0.00%
Beginning Fund Equity	-	-	-	0.00%
Ending Fund Equity	-	-	-	0.00%

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Sanitation Fund
Recycling/Collections

The Recycling/Collections Division was responsible for accounting for the costs of the County's solid waste collection and disposal. The division has been accounted for in both the General Fund and the Sanitation Fund over the years. During 2013, the County entered into a franchise agreement with a vendor to provide solid waste services to the citizens in the unincorporated area and the fund was closed.

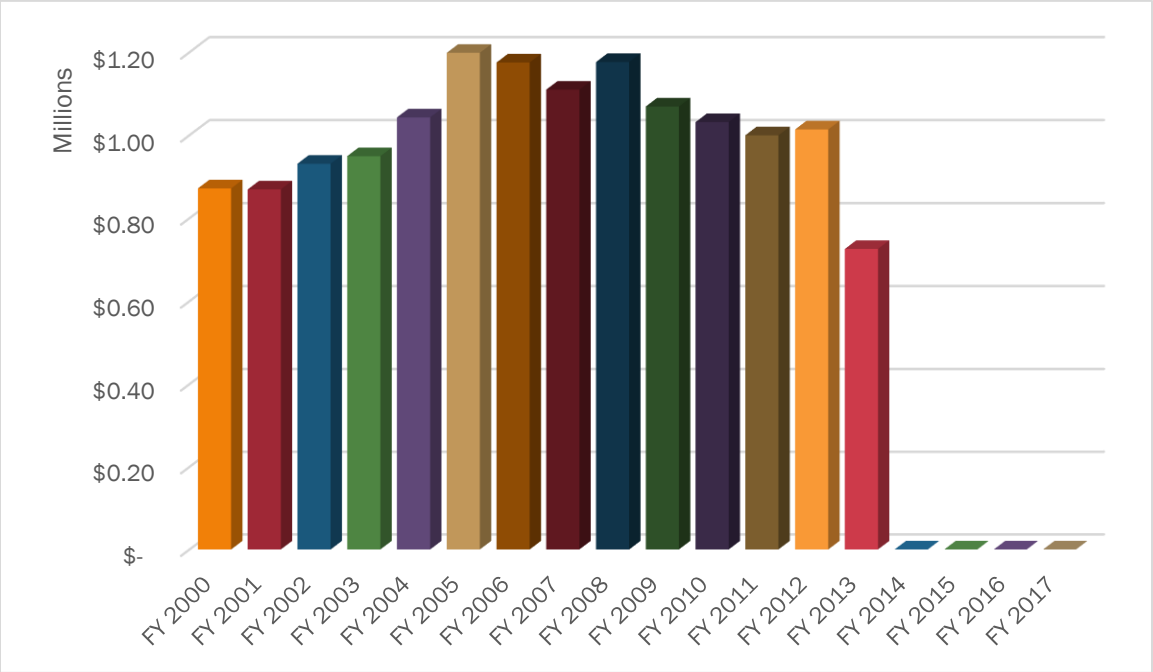


FIGURE 166 – RECYCLING/COLLECTIONS - EXPENSE HISTORY

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Sanitation Fund
Non-Departmental

Expenditures	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Transfers Out	65,000	-	-	-	-	0.00%

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Equipment Maintenance Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	486,947	515,616	503,591	197,500
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	2,751,945
Total Revenues	486,947	515,616	503,591	2,949,445
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	493,738	507,587	518,807	2,909,114
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	493,738	507,587	518,807	2,909,114
Excess of Revenues Over Expenses	(6,791)	8,029	(15,216)	40,331
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(6,791)	8,029	(15,216)	40,331
Beginning Fund Equity	13,979	7,187	15,217	-
Ending Fund Equity	7,187	15,217	-	788,268

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Equipment Maintenance Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	85,093	152,500	122,500	(37.97)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	2,082,308	2,751,945	2,839,692	3.19%
Total Revenues	2,167,401	2,904,445	2,962,192	0.43%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,350,473	2,943,509	2,915,314	0.21%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	1,350,473	2,943,509	2,915,314	0.21%
Excess of Revenues Over Expenditures	816,928	(39,064)	46,878	16.23%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	(987)	-	(300)	100.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	815,941	(39,064)	46,578	15.49%
Beginning Fund Equity	788.268	788,268	788,268	100.00%
Ending Fund Equity	1,604,209	749,204	834,846	5.91%

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Equipment Maintenance Fund
Revenues by Source

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Charges for Service:				
Recycling Sales	1,341	2,365	3,977	2,500
Public Works – Motor Services	188,606	198,251	151,753	195,000
Fleet Fund Overhead Charges	297,000	315,000	347,861	-
Total Charges for Service	486,947	515,616	503,591	197,500
Miscellaneous:				
Rent – Other	-	-	-	2,751,945
Total Miscellaneous	-	-	-	2,751,945
Total Revenues	486,947	515,616	503,591	2,949,445

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Equipment Maintenance Fund Revenues by Source

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Charges for Service:				
Recycling Sales	347	2,500	2,500	0.00%
Public Works Motor Services	84,747	150,000	120,000	(38.46)%
Fleet Fund Overhead	-	-	-	0.00%
Total Charges for Service	85,093	152,500	122,500	(37.97)%
Miscellaneous:				
Rent – Other	2,082,308	2,751,945	2,839,692	3.19%
Total Miscellaneous	2,082,308	2,751,945	2,839,692	3.19%
Total Revenues	2,167,401	2,904,445	2,962,192	0.43%

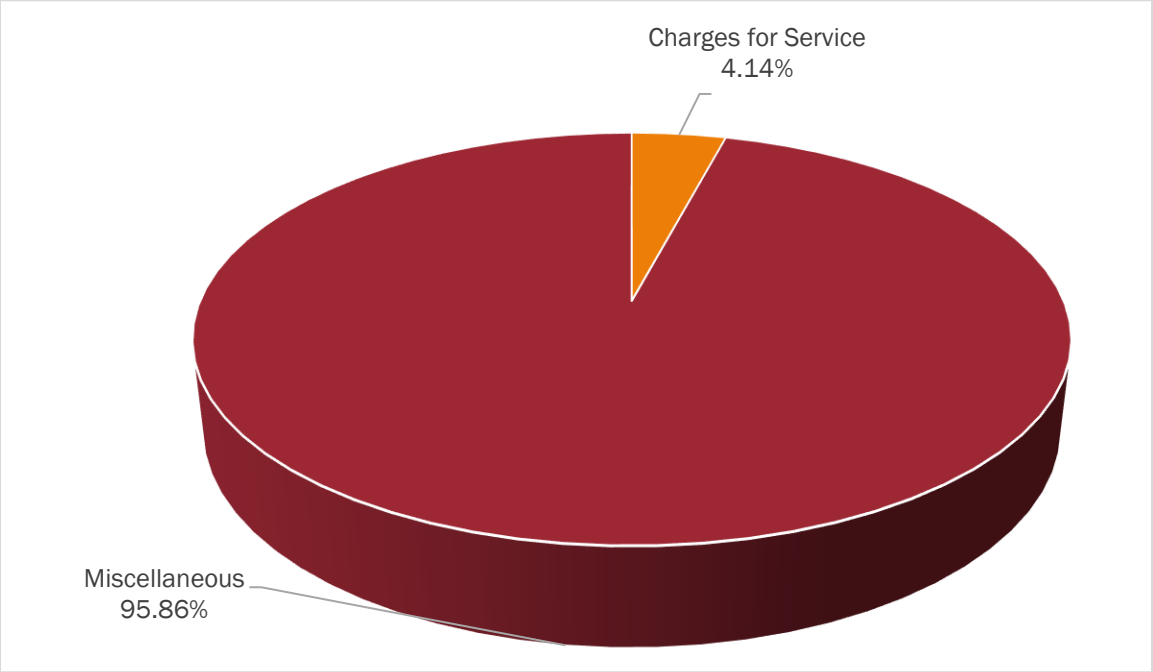


FIGURE 167 – EQUIPMENT MAINTENANCE FUND REVENUES BY TYPE

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Equipment Maintenance Fund
Expenses by Function and Type

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Public Works:				
Personal Services	412,205	433,767	447,947	441,711
Services & Contracts	69,922	53,108	43,373	2,452,978
Supplies & Materials	11,612	12,515	9,023	14,425
Capital Outlay	-	8,197	18,464	-
Debt Service	-	-	-	-
Total Public Works	493,738	507,587	518,807	2,909,114
Non-operating Expense	-	-	-	-
Total Equipment Maintenance:				
Personal Services	412,205	433,767	447,947	441,711
Services & Contracts	69,922	53,108	43,373	2,452,978
Supplies & Materials	11,612	12,515	9,023	14,425
Capital Outlay	-	8,197	18,464	-
Debt Service	-	-	-	-
Transfers In	-	-	-	-
Non-Operating	-	-	-	-
Total Equipment Maintenance	493,738	507,587	518,807	2,909,114

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Equipment Maintenance Fund Expenses by Function and Type

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Public Works:				
Personal Services	387,693	449,024	449,822	1.84%
Services & Contracts	945,144	2,473,975	2,448,907	(0.17)%
Supplies & Materials	14,637	20,510	16,585	14.97%
Capital Outlay	3,000	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	1,350,473	2,943,509	2,915,314	0.21%
Non-operating Expense	987	-	300	100.00%
Total Equipment Maintenance:				
Personal Services	387,693	449,024	449,822	1.84%
Services & Contracts	945,144	2,473,975	2,448,907	(0.17)%
Supplies & Materials	14,637	20,510	16,585	14.97%
Capital Outlay	3,000	-	-	0.00%
Debt Service	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating	987	-	300	100.00%
Total Equipment Maintenance	1,351,461	2,943,509	2,915,614	0.22%

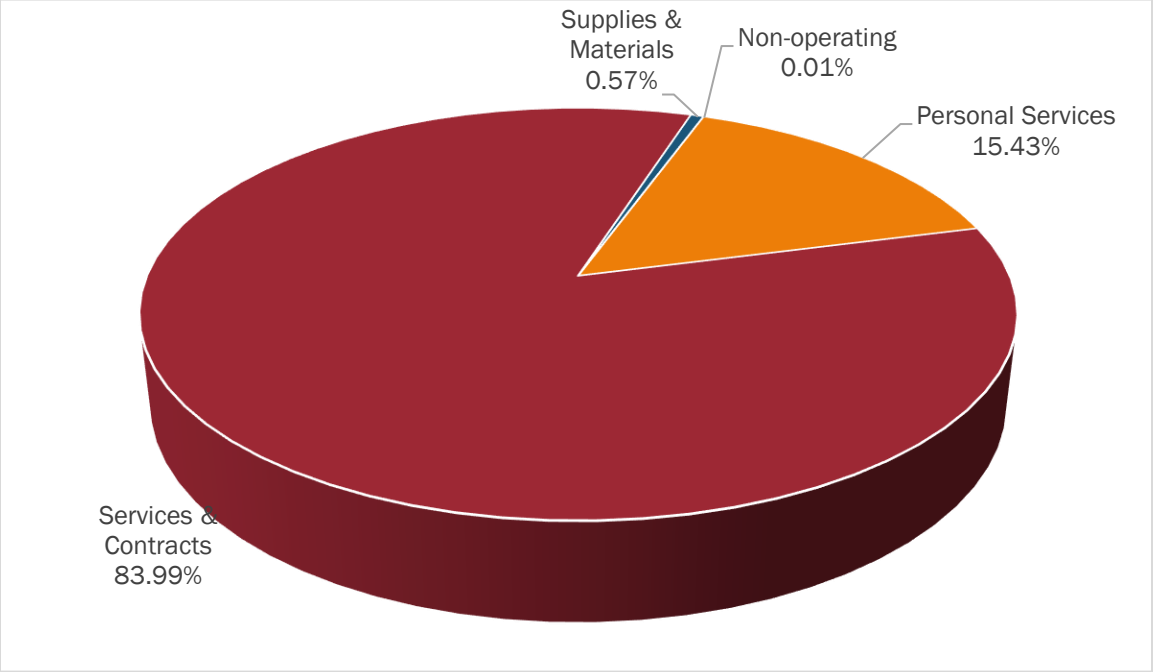


FIGURE 168 – EQUIPMENT MAINTENANCE FUND EXPENSES BY TYPE

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Equipment Maintenance Fund
Equipment Shop

The Equipment Maintenance Fund is made up of two divisions: The Equipment Shop and the Fuel Center. The Equipment Shop provides maintenance for all county vehicles and equipment as well as for some outside agencies while the Fuel Center accounts for the costs incurred in operating and maintaining the County's centralized fuel center. Several years ago, the County also created a Fleet Manager Fund which "owned" the County vehicles and equipment and charged a rental feel to each department based on the vehicles they used and the average cost to maintain those vehicles including fuel.

Challenges:

- Aging fleet results in more downtime due to difficulty in finding parts
- Lack of ASE certifications results in more downtime for Fire equipment

Expenses	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	412,205	433,767	447,947	441,711	449,822	1.84%
Services & Contracts	47,422	39,499	32,655	2,446,449	2,429,917	(0.68)%
Supplies & Materials	9,211	11,892	5,751	12,425	8,585	(30.91)%
Capital Outlay	-	8,197	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	300	100.00%
Total	468,837	493,355	486,353	2,900,585	2,888,624	(0.41)%

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Fleet Manager	-	-	-	-	-	1	-	0.00%
Inventory Coordinator	1	1	1	1	1	1	1	0.00%
Maintenance Supervisor	1	1	1	1	1	1	1	0.00%
Mechanic	5	5	3	3	3	3	3	0.00%
Mechanic Helper	1	1	1	1	1	1	1	0.00%
Sr. Mechanic	-	-	2	2	2	2	2	0.00%
Welder	1	1	1	1	1	1	1	0.00%
Total	9	9	9	9	9	10	9	0.00%

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Equipment Maintenance Fund
Equipment Shop

Performance Measures	FY 2015	FY 2016	FY 2017	Commission Goal
Goal: Earn EVT and ASE certifications for at least one mechanic Measure: # of mechanics EVT and ASE certified	-	-	1	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 8 hours of monthly training to personnel Measure: # of hours of training	-	-	8	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Perform preventative maintenance on at least 5 vehicles per day Measure: # of vehicles getting PMs per day	5	5	5	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

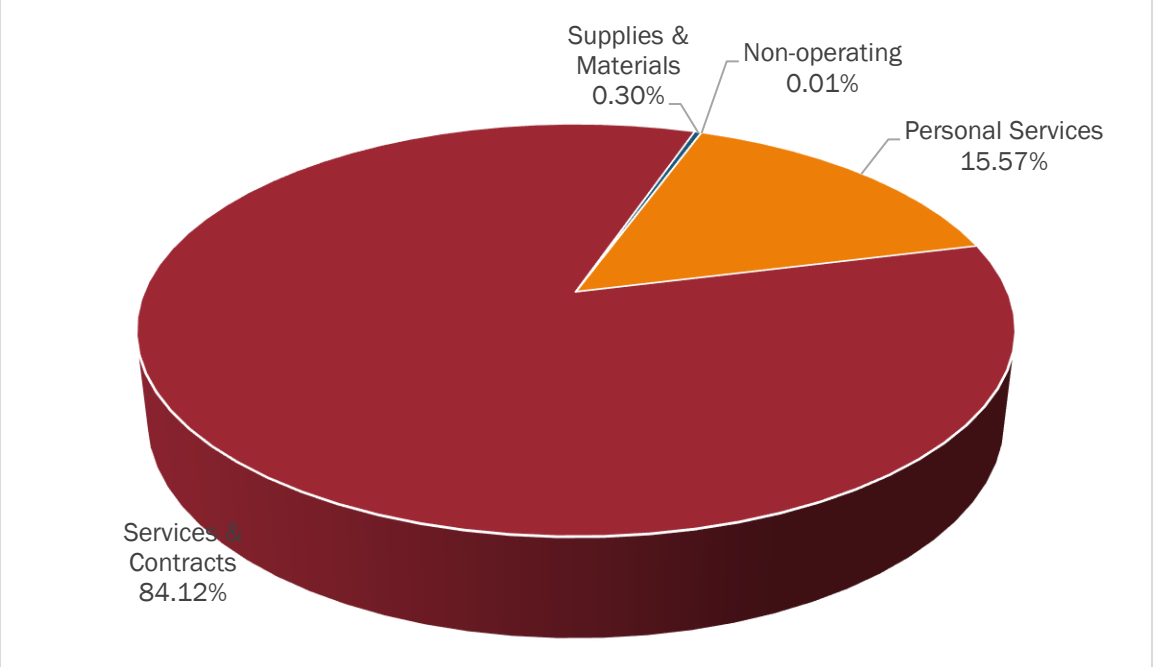


FIGURE 169 – MAINTENANCE SHOP - EXPENSES BY TYPE

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Equipment Maintenance Fund
Equipment Shop

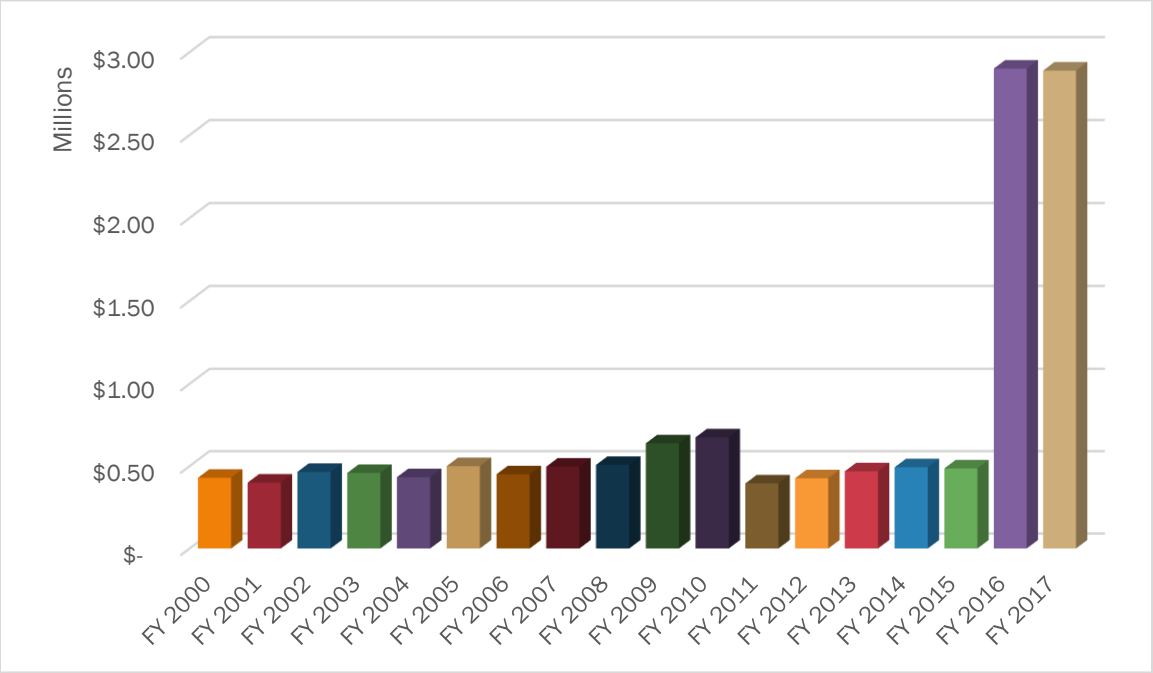


FIGURE 170 – MAINTENANCE SHOP - EXPENSE HISTORY

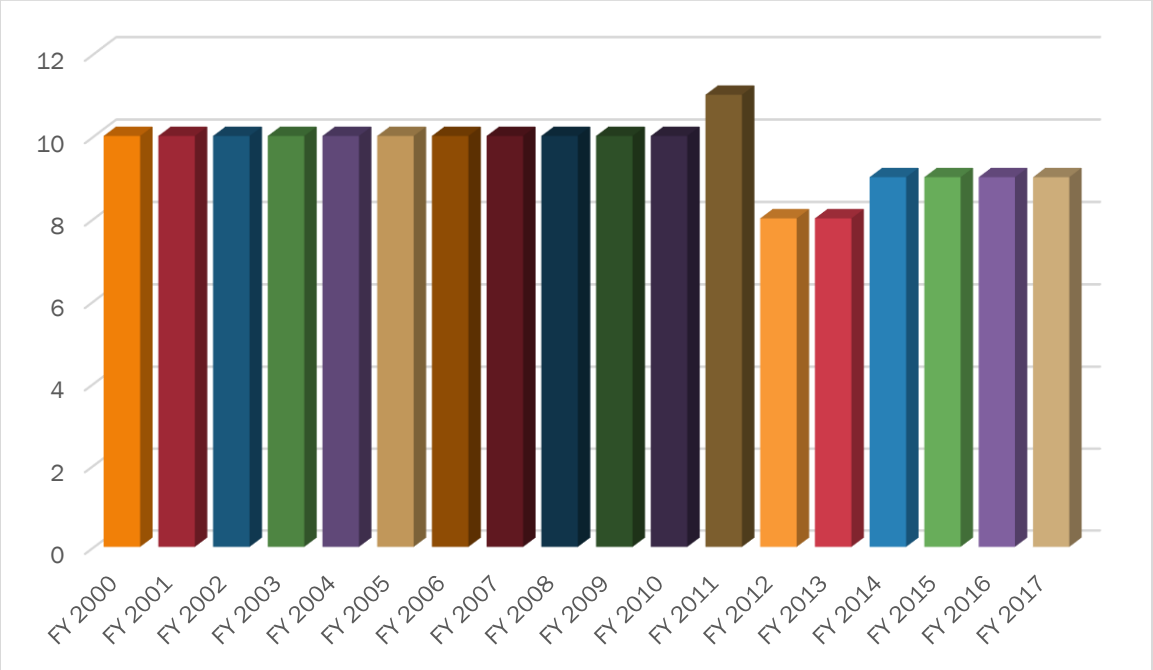


FIGURE 171 – MAINTENANCE SHOP - PERSONNEL HISTORY

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Equipment Maintenance Fund
Fuel Center

Expenses	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	22,501	13,609	10,718	6,529	18,990	190.86%
Supplies & Materials	2,401	622	3,272	2,000	8,000	300.00%
Capital Outlay	-	-	18,464	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	0.00%
Total	24,902	14,232	32,455	8,529	26,990	216.45%

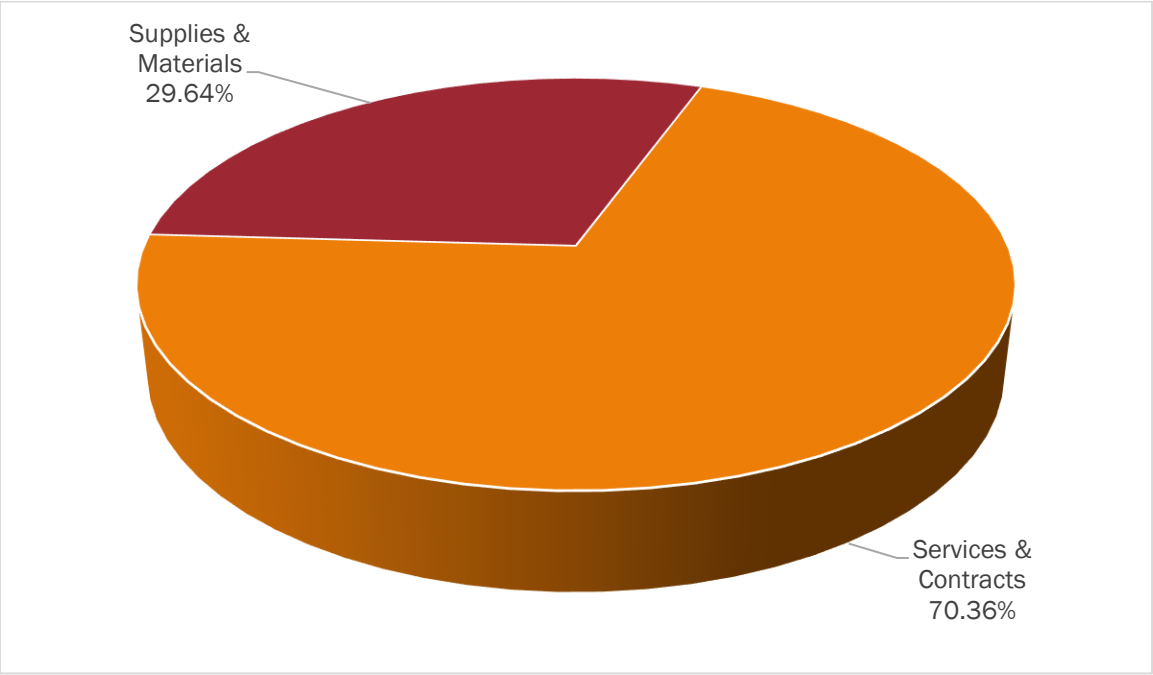


FIGURE 172 – FUEL CENTER - EXPENSES BY TYPE

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Equipment Maintenance Fund
Fuel Center

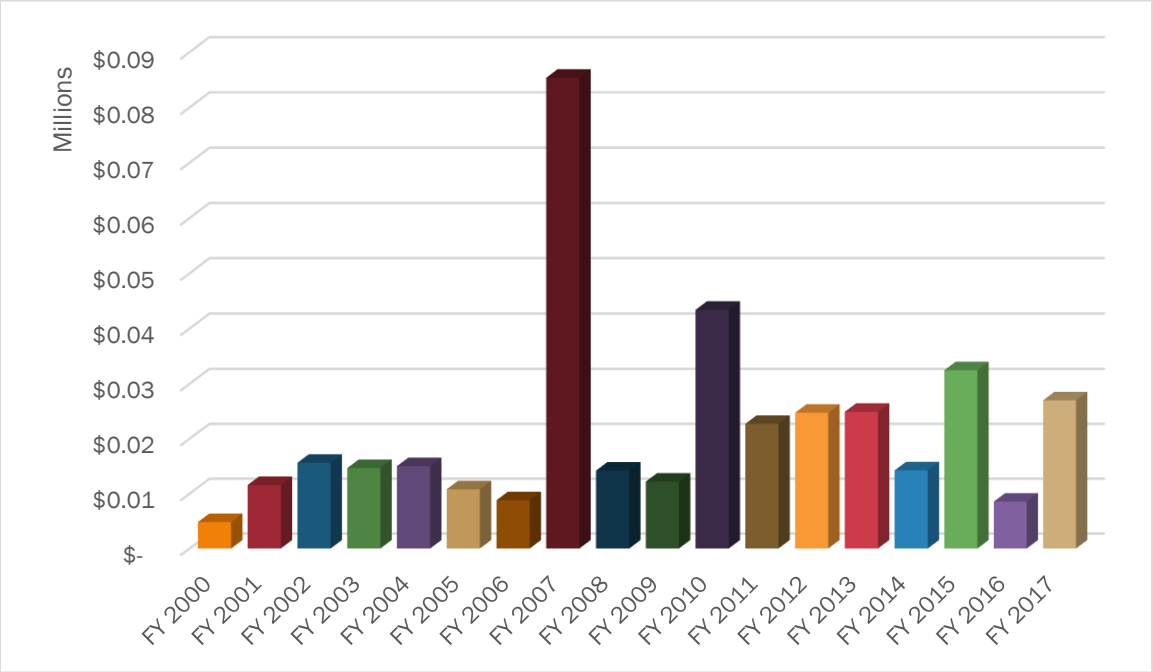


FIGURE 173 – FUEL CENTER - EXPENSE HISTORY

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Health Insurance Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	5,261,449	6,369,788	5,182,780	5,348,816
Fines & Forfeitures	-	-	-	-
Investment Income	30	21	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,261,479	6,369,809	5,182,780	5,348,816
Expenses:				
General Government	5,429,756	6,364,637	5,180,397	5,336,451
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	5,429,756	6,364,637	5,180,397	5,336,451
Excess of Revenues Over Expenses	(168,277)	5,172	2,383	12,365
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(168,277)	5,172	2,383	12,365
Beginning Fund Equity	162,558	(5,720)	(548)	1,835
Ending Fund Equity	(5,720)	(548)	1,835	14,200

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Health Insurance Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	4,170,758	5,348,816	5,493,288	2.70%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	4,170,758	5,348,816	5,493,288	2.70%
Expenses:				
General Government	3,404,877	5,306,447	5,511,247	3.28%
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	3,404,877	5,306,447	5,511,247	3.28%
Excess of Revenues Over Expenditures	765,881	42,369	(17,959)	(245.66)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	765,881	42,369	(17,959)	(245.66)%
Beginning Fund Equity	14,200	14,200	14,200	673.84%
Ending Fund Equity	780,081	56,539	-	(100.00)%

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Health Insurance Fund
Health Insurance

The Health Insurance Fund accounts for the costs incurred in maintaining the County's self-insured health plan for employees. Prior to 2010, the Workers Compensation program was also included in this fund. The costs associated with the County's wellness program, which is intended to improvement employee health as well as save medical expenses, is also included in this fund.

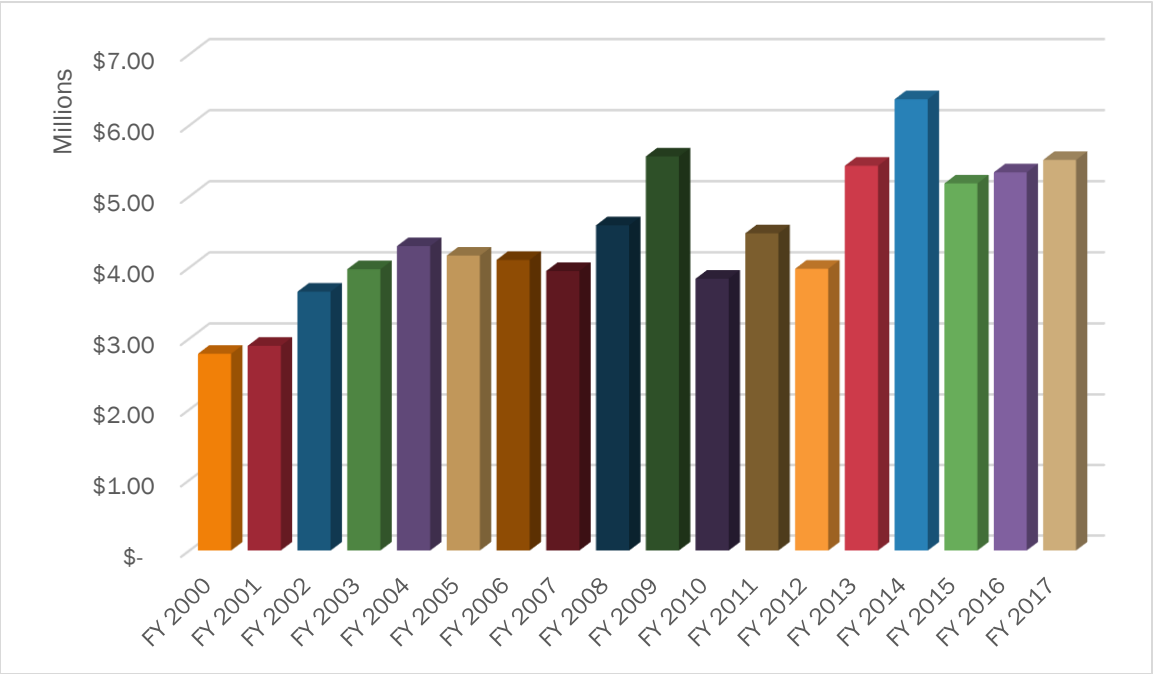


FIGURE 174 – HEALTH INSURANCE - EXPENSE HISTORY

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Fleet Manager Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	3,042,200	2,597,800	3,432,062	-
Total Revenues	3,042,200	2,597,800	3,432,062	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,517,950	3,331,016	2,670,542	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,517,950	3,331,016	2,670,542	-
Excess of Revenues Over Expenses	(475,750)	(733,216)	761,520	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	(3,405)	(2,740)	(1,842)	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(479,155)	(735,956)	759,678	-
Beginning Fund Equity	1,203,370	724,214	(11,741)	747,937
Ending Fund Equity	724,214	(11,741)	747,937	-

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Fleet Manager Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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 of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	-	-	-	0.00%
Beginning Fund Equity	-	-	-	0.00%
Ending Fund Equity	-	-	-	0.00%

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Fleet Manager Fund
Fleet Manager

The Fleet Manager was created as a means to capture the costs of maintaining vehicles and equipment and to build fund equity for the replacement of those vehicles. The Fleet Manager "owns" all vehicles and equipment and assesses a rental charge to each department for the vehicles and equipment it uses based on the average cost of maintenance. The Fleet Manager would in turn pay the Equipment Maintenance Fund for the actual costs of maintenance. Beginning in fiscal year 2016, the Fleet Manager was combined with the Equipment Maintenance Fund.

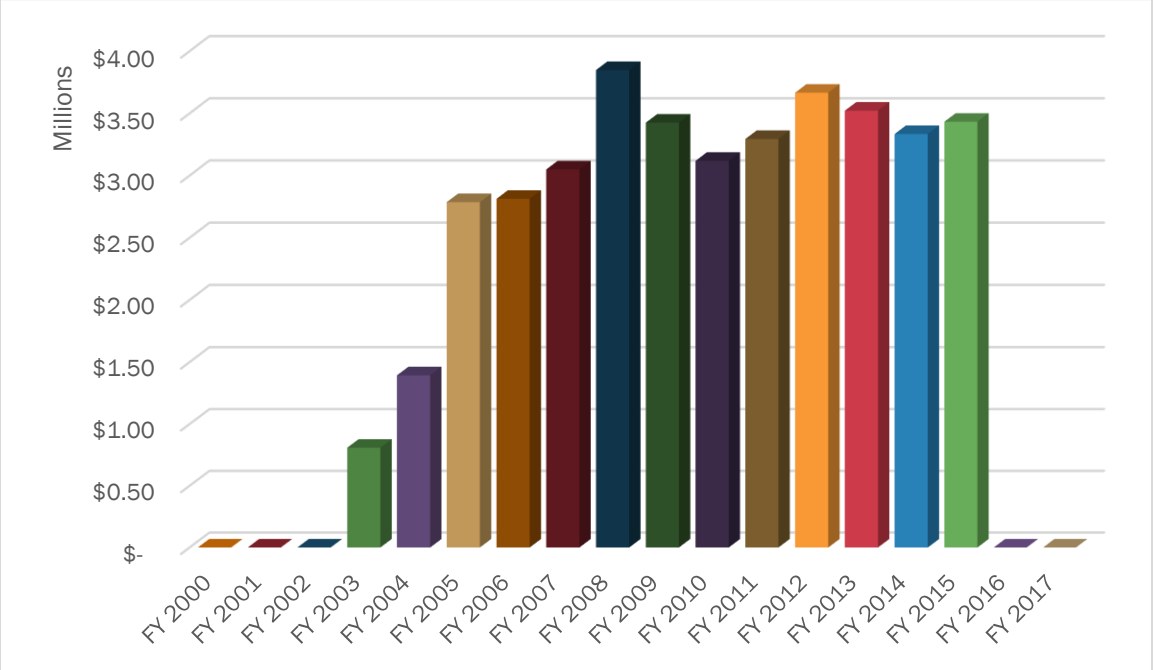


FIGURE 175 – FLEET MANAGER - EXPENSE HISTORY

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Workers Compensation Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	298,794	482,370	629,319	578,367
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	298,794	482,370	629,319	578,367
Expenses:				
General Government	377	483,289	737,534	506,828
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	377	483,289	737,534	506,828
Excess of Revenues Over Expenses	298,417	(919)	(108,215)	71,539
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	298,417	(919)	(108,215)	71,539
Beginning Fund Equity	10,479	308,896	307,976	199,761
Ending Fund Equity	308,896	307,976	199,761	271,300

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Workers Compensation Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	157,476	578,367	578,367	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	157,476	578,367	578,367	0.00%
Expenses:				
General Government	463,281	495,249	545,249	7.58%
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	463,281	495,249	545,249	7.58%
Excess of Revenues Over Expenditures	(305,805)	83,118	33,118	(53.71)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	(305,805)	83,118	33,118	(53.71)%
Beginning Fund Equity	271,300	271,300	271,300	35.81%
Ending Fund Equity	(34,505)	354,418	304,418	12.21%

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Workers Compensation Fund
Workers Compensation

The Workers Compensation Fund accounts for the costs associated with the County's workers' compensation program which is administered by ACCG. Prior to 2010 the workers' compensation program was included in the Health Insurance Fund.

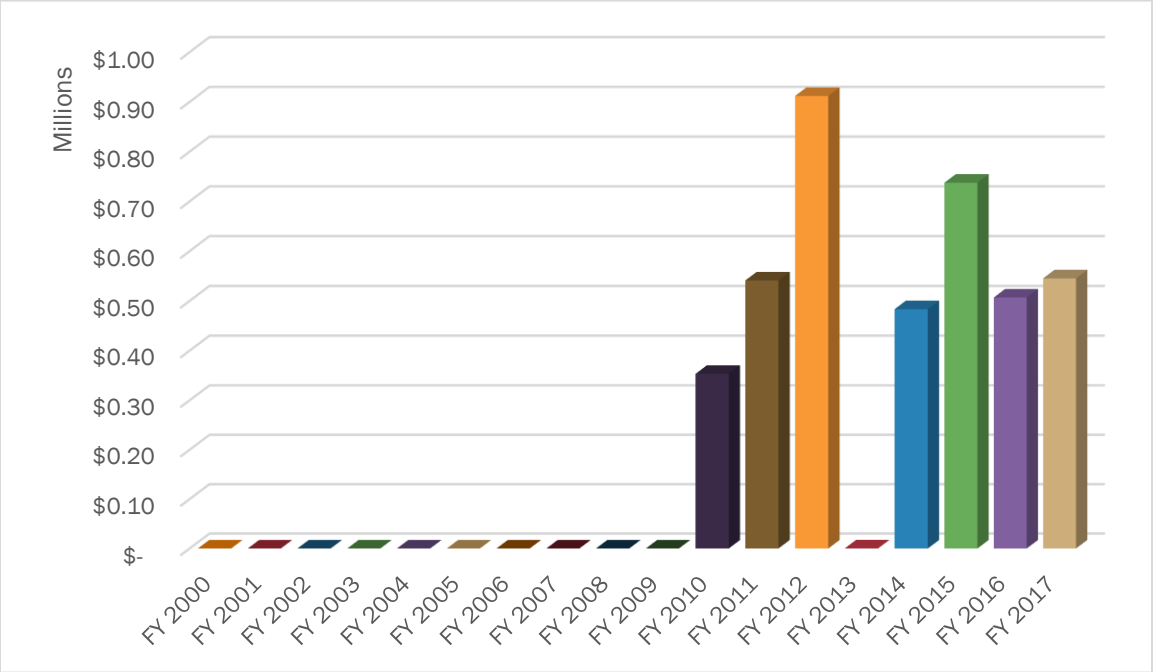


FIGURE 176 – WORKERS COMPENSATION - EXPENSE HISTORY

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Technology Fleet Fund
Financial Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	-	-	-	-
Excess of Revenues Over Expenses	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	-	-	-	-
Beginning Fund Equity	-	-	-	-
Ending Fund Equity	-	-	-	-

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Technology Fleet Fund
Financial Summary

	FY 2016 Actual	FY 2017 Request	FY 2017 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	-	-	464,000	100.00%
Total Revenues	-	-	464,000	100.00%
Expenses:				
General Government	-	-	464,000	100.00%
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	-	-	464,000	100.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	-	-	-	0.00%
Beginning Fund Equity	-	-	-	0.00%
Ending Fund Equity	-	-	-	0.00%

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Technology Fleet Fund
Technology Fleet

The Technology Fleet Fund was created for fiscal year 2017 to account for the replacement of the County's fleet of computers, telephones and other technology. The fund is managed by the ITS department. This fund also accounts for items that are used county-wide by users of technology such as software. Each user is assessed a rental fee annually based on their fleet size.

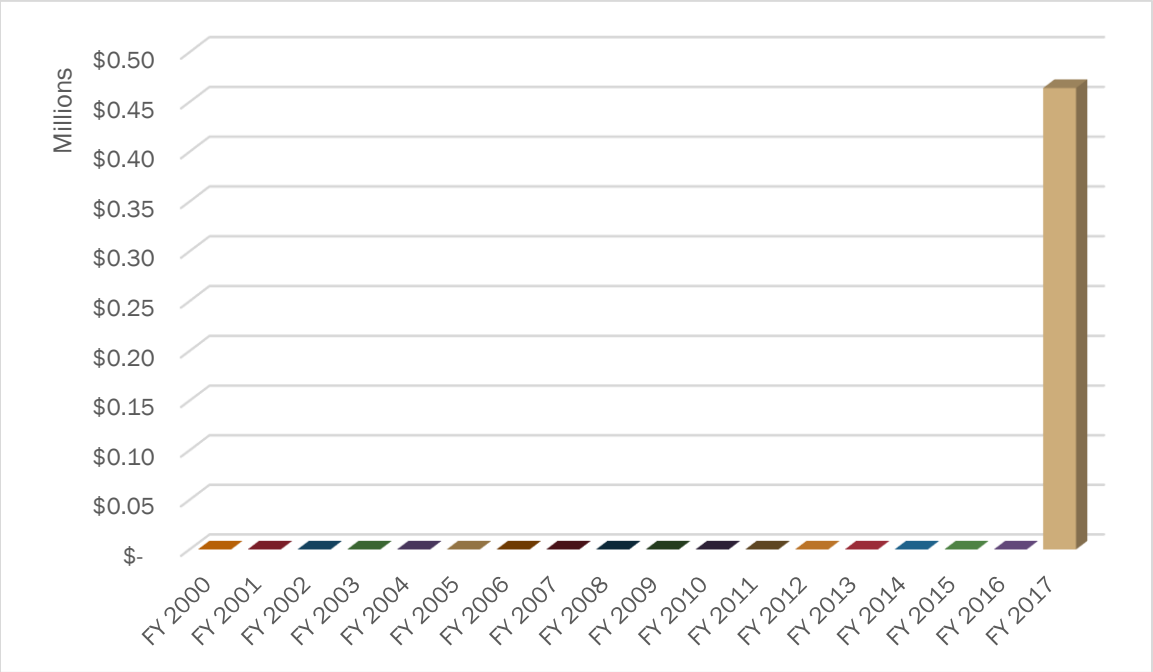


FIGURE 177 – TECHNOLOGY FLEET FUND - EXPENSE HISTORY

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Board of Commissioners:				
Chairman	1	1	1	1
Commissioner	5	5	5	5
Total Board of Commissioners	6	6	6	6
County Clerk:				
Administrative Assistant	-	-	1	1
Administrative Clerk	-	-	1	1
Administrative Technician	1	-	-	-
Administrative Technician PT	-	2	-	-
Administrative Clerk /Information	-	1	1	-
Information Technician	1	1	-	-
County Clerk/PIO	1	1	1	1
Total County Clerk	3	5	4	3
County Manager:				
Administrative Assistant	1	1	-	-
County Manager	1	1	1	1
Executive Assistant	-	-	1	1
Purchasing Agent/Internal Auditor	1	-	-	-
Total County Manager	3	2	2	2
Board of Elections:				
Administrative Clerk	1	2	1	1
Administrative Secretary	-	-	1	1
Assistant Supervisor of Elections	1	1	1	1
Election Board Chair	1	1	1	1
Election Board Member	2	2	2	2
Part Time Clerk	6	2	2	2
Supervisor of Elections	1	1	1	1
Voter Registration Technician	1	1	1	1
Total Board of Elections	13	10	10	10
Finance:				
Accountant	1	1	-	-
Accounting Clerk	-	-	1	1
Accounts Receivable Technician	1	1	1	1
Chief Accountant	-	-	1	1
Co-Op Student	1	1	1	1
Finance Director	1	1	1	1
Purchasing Agent	-	1	1	1
Sr. Accounts Payable Technician	1	1	1	1
Sr. Accounts Receivable Technician	1	1	1	1
Total Finance	6	7	8	8

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Board of Commissioners:				
Chairman	1	1	1	0.00%
Commissioner	5	5	5	0.00%
Total Board of Commissioners	6	6	6	0.00%
County Clerk:				
Administrative Assistant	-	-	-	(100.00)%
Administrative Clerk	1	1	1	0.00%
Administrative Technician	-	-	-	0.00%
Administrative Technician PT	-	-	-	0.00%
Administrative Clerk /Information	-	-	-	0.00%
Information Technician	1	1	1	100.00%
County Clerk/PIO	1	1	1	0.00%
Total County Clerk	3	3	3	0.00%
County Manager:				
Administrative Assistant	-	-	-	0.00%
County Manager	1	1	1	0.00%
Executive Assistant	1	1	1	0.00%
Purchasing Agent/Internal Auditor	-	-	-	0.00%
Total County Manager	2	2	2	0.00%
Board of Elections:				
Administrative Clerk	1	1	1	0.00%
Administrative Secretary	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	0.00%
Election Board Chair	1	1	1	0.00%
Election Board Member	2	2	2	0.00%
Part Time Clerk	2	2	2	0.00%
Supervisor of Elections	1	1	1	0.00%
Voter Registration Technician	1	1	1	0.00%
Total Board of Elections	10	10	10	0.00%
Finance:				
Accountant	-	-	-	0.00%
Accounting Clerk	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	0.00%
Chief Accountant	1	1	1	0.00%
Co-Op Student	1	1	1	0.00%
Finance Director	1	1	1	0.00%
Purchasing Agent	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	0.00%
Total Finance	8	8	8	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Human Resources:				
Benefit Technician	-	-	1	1
Human Resource Analyst	1	1	1	1
Human Resource Director	1	1	1	1
Human Resource Technician	2	2	-	-
Payroll Technician	-	-	1	1
Total Human Resources	4	4	4	4
Information Technology Services:				
Administrative Assistant	-	-	-	-
Computer Technician	1	1	-	-
Database Administrator	1	1	1	1
Help Desk/Administrative Assistant	1	1	1	1
Help Desk Technician	-	-	-	-
ITS Director	1	1	1	1
ITS Manager/System Manager	-	-	-	-
Jr. Database Administrator	-	-	-	-
Network Administrator	1	1	1	1
Network Technician	1	1	1	1
Sr. Network Technician	-	-	1	1
System Administrator	1	1	1	1
Total Information Technology Services	7	7	7	7
Tax Commissioner:				
Account Auditor	-	-	1	1
Accounting Technician	2	2	2	2
Assistant Delinquent Tax Collector	1	1	1	1
Collections Auditor	1	1	-	-
Delinquent Tax Collector	1	1	1	1
Deputy Tax Commissioner	1	1	1	1
PT Tag Clerk	1	1	1	1
Property Tax Manager	-	-	1	1
Sr. Tag & Title Clerk	1	1	1	1
Sr. Tax Clerk	1	1	1	1
Tag Agent	1	1	1	1
Tag & Title Clerk	8	8	8	8
Tag Clerk	-	-	-	-
Tag Supervisor	1	1	1	1
Tax Commissioner	1	1	1	1
Tag Manager	1	1	-	-
Total Tax Commissioner	21	21	21	21

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Human Resources:				
Benefit Technician	1	1	1	0.00%
Human Resource Analyst	1	1	1	0.00%
Human Resource Director	1	1	1	0.00%
Human Resource Technician	-	-	-	0.00%
Payroll Technician	1	1	1	0.00%
Total Human Resources	4	4	4	0.00%
Information Technology Services:				
Administrative Assistant	-	1	-	0.00%
Computer Technician	-	-	-	0.00%
Database Administrator	1	1	1	0.00%
Help Desk/Administrative Assistant	1	-	1	0.00%
Help Desk Technician	-	1	-	0.00%
ITS Director	1	1	1	0.00%
ITS Manager/System Manager	-	1	-	0.00%
Jr. Database Administrator	-	1	1	100.00%
Network Administrator	1	1	1	0.00%
Network Technician	1	1	1	0.00%
Sr. Network Technician	1	1	1	0.00%
System Administrator	1	1	1	0.00%
Total Information Technology Services	7	10	8	14.29%
Tax Commissioner:				
Account Auditor	1	1	1	0.00%
Accounting Technician	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	0.00%
Collections Auditor	-	-	-	0.00%
Delinquent Tax Collector	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	0.00%
PT Tag Clerk	1	1	1	0.00%
Property Tax Manager	1	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	0.00%
Sr. Tax Clerk	1	1	1	0.00%
Tag Agent	1	1	1	0.00%
Tag & Title Clerk	8	9	8	0.00%
Tag Clerk	-	1	-	0.00%
Tag Supervisor	1	1	1	0.00%
Tax Commissioner	1	1	1	0.00%
Tag Manager	-	-	-	(100.00)%
Total Tax Commissioner	21	22	21	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Board of Assessors:				
Administrative Assistant	1	1	1	1
Administrative Clerk	1	1	1	1
Appraisal Coordinator	-	-	1	1
Appraisal Data Collector	3	3	-	-
Appraisal Technician	1	1	1	1
Appraisal Trainee	-	-	3	3
Chief Appraiser	1	1	1	1
Commercial Property Appraiser	1	1	2	2
Computer Specialist	1	1	-	-
Data Processing Technician	1	1	-	-
GIS Coordinator/Mapper	-	-	1	1
Land Appraiser	-	-	1	1
Mapper/Appraiser	1	1	-	-
Mapping Technician	1	1	1	1
Mobile Home Digest Coordinator	-	-	1	1
Mobile Home Locator	1	1	1	1
Real Property Appraiser	2	2	-	-
Real Property Appraiser I	3	3	-	-
Real Property Supervisor	-	1	1	1
Residential Appraisal Supervisor	1	-	-	-
Residential Appraisal Team Leader	-	-	3	3
Residential Land Appraiser/Sales Analyst	1	1	-	-
Sales Analyst	-	-	1	1
Sr. Personal Property Appraiser	-	-	1	1
Sr. Real Property Appraiser	1	1	-	-
Tax Assessor	2	2	2	2
Tax Assessor Chair	1	1	1	1
Total Board of Assessors	24	24	24	24
Facilities Maintenance:				
Custodial Crew Leader	1	1	1	1
Custodian	9	9	9	9
Facilities Maintenance Supervisor	1	1	1	1
Facilities Maintenance Technician	5	5	5	5
Grounds Equipment Operator	3	3	3	3
Grounds Equipment Supervisor	1	1	-	-
Grounds Maintenance Crew Leader	-	-	1	1
Grounds Maintenance Worker	4	4	4	4
Mail Clerk	1	1	1	1
Total Facilities Maintenance	25	25	25	25

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Board of Assessors:				
Administrative Assistant	1	1	1	0.00%
Administrative Clerk	1	2	1	0.00%
Appraisal Coordinator	1	1	1	0.00%
Appraisal Data Collector	-	-	-	0.00%
Appraisal Technician	1	1	1	0.00%
Appraisal Trainee	3	3	3	0.00%
Chief Appraiser	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	0.00%
Computer Specialist	-	-	-	0.00%
Data Processing Technician	-	-	-	0.00%
GIS Coordinator/Mapper	1	1	1	0.00%
Land Appraiser	1	1	1	0.00%
Mapper/Appraiser	-	-	-	0.00%
Mapping Technician	1	1	1	0.00%
Mobile Home Digest Coordinator	1	1	1	0.00%
Mobile Home Locator	1	1	1	0.00%
Real Property Appraiser	-	-	-	0.00%
Real Property Appraiser I	-	-	-	0.00%
Real Property Supervisor	1	1	1	0.00%
Residential Appraisal Supervisor	-	-	-	0.00%
Residential Appraisal Team Leader	-	-	-	0.00%
Residential Land Appraiser/Sales Analyst	-	-	-	0.00%
Sales Analyst	1	1	1	0.00%
Sr. Personal Property Appraiser	1	1	1	0.00%
Sr. Real Property Appraiser	-	-	-	0.00%
Tax Assessor	2	2	2	0.00%
Tax Assessor Chair	1	1	1	0.00%
Total Board of Assessors	24	25	24	0.00%
Facilities Maintenance:				
Custodial Crew Leader	1	1	1	0.00%
Custodian	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	0.00%
Grounds Equipment Supervisor	-	-	-	0.00%
Grounds Maintenance Crew Leader	1	1	1	0.00%
Grounds Maintenance Worker	4	4	4	0.00%
Mail Clerk	1	1	1	0.00%
Total Facilities Maintenance	25	25	25	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
County Engineer:				
County Engineer	1	1	1	1
Development Reviewer	1	-	-	-
Engineering Design Technician	-	-	-	-
Environmental Manager	1	1	1	1
New Construction Inspector	1	1	-	-
Principal Engineering Inspector	1	1	-	-
Sr. Engineering Technician	1	1	1	1
Sr. Project Manager	-	-	2	2
Stormwater Technician	1	1	1	1
Total County Engineer	7	6	6	6
Superior Court:				
Bailiff	3	3	5	5
Law Clerk	2	2	2	2
Official Court Reporter	5	5	5	5
Superior Court Judge	5	5	5	5
Total Superior Court	15	15	17	17
Community Corrections:				
Community Corrections Director	1	1	1	1
Community Corrections Deputy	-	-	-	-
Total Community Corrections	1	1	1	1
Clerk of Court:				
Chief Clerk	1	1	1	1
Clerk of Superior Court	1	1	1	1
Court Clerk	5	8	8	8
Deputy Clerk	9	9	8	8
Sr. Deputy Clerk	3	3	4	4
Total Clerk of Court	19	22	22	22
State Court:				
Court Coordinator	-	-	1	1
Court Reporter	1	1	1	1
Court Reporter/Administrative Assistant	-	-	-	-
Judicial Administrative Secretary	1	1	-	-
Judicial Administrative Specialist	-	-	1	1
Release Services Coordinator	-	-	-	-
Sr. Judicial Legal Secretary	1	1	-	-
State Court Judge	1	1	2	2
Total State Court	4	4	5	5

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
County Engineer:				
County Engineer	1	1	1	0.00%
Development Reviewer	-	-	-	0.00%
Engineering Design Technician	-	1	1	100.00%
Environmental Manager	1	1	1	0.00%
New Construction Inspector	-	-	-	0.00%
Principal Engineering Inspector	-	-	-	0.00%
Sr. Engineering Technician	1	1	1	0.00%
Sr. Project Manager	2	2	2	0.00%
Stormwater Technician	1	1	1	0.00%
Total County Engineer	6	7	7	16.67%
Superior Court:				
Bailiff	5	5	5	0.00%
Law Clerk	2	2	2	0.00%
Official Court Reporter	2	2	2	0.00%
Superior Court Judge	5	5	5	0.00%
Total Superior Court	14	14	14	(17.65)%
Community Corrections:				
Community Corrections Director	1	1	1	0.00%
Community Corrections Deputy	1	1	1	100.00%
Total Community Corrections	2	2	2	100.00%
Clerk of Court:				
Chief Clerk	1	1	1	0.00%
Clerk of Superior Court	1	1	1	0.00%
Court Clerk	8	9	8	0.00%
Deputy Clerk	8	8	8	(11.11)%
Sr. Deputy Clerk	4	4	4	33.33%
Total Clerk of Court	22	23	22	0.00%
State Court:				
Court Coordinator	1	1	1	0.00%
Court Reporter	1	1	1	0.00%
Court Reporter/Administrative Assistant	1	1	-	0.00%
Judicial Administrative Secretary	-	-	-	0.00%
Judicial Administrative Specialist	1	2	2	100.00%
Release Services Coordinator	-	1	1	100.00%
Sr. Judicial Legal Secretary	-	-	-	0.00%
State Court Judge	2	2	2	0.00%
Total State Court	6	8	7	40.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Solicitor General:				
Administrative Assistant	1	1	-	-
Administrative Clerk	1	1	1	1
Administrative Coordinator	-	-	1	1
Assistant Solicitor	1	1	1	1
Legal Secretary	1	1	1	1
Sr. Legal Secretary	1	1	1	1
Solicitor	1	1	1	1
Total Solicitor General	6	6	6	6
Magistrate Court:				
Chief Clerk	1	1	-	-
Chief Constable	1	1	1	1
Chief Magistrate	1	1	1	1
Constable	1	1	1	1
Deputy Clerk	5	5	5	5
Magistrate	1	1	1	1
Magistrate Clerk of Court	-	-	1	1
Magistrate Court Clerk	1	1	-	-
Sr. Deputy Clerk	-	-	1	1
Total Magistrate Court	11	11	11	11
Probate Court:				
Associate Probate Judge	-	-	-	-
Chief Probate Clerk	1	1	1	1
Deputy Clerk	2	2	2	2
Probate Court Judge	1	1	1	1
Sr. Deputy Clerk	2	2	2	2
Total Probate Court	6	6	6	6
Juvenile Court:				
Juvenile Court Legal Representative	1	1	1	1
Juvenile Court Judge	1	1	1	1
Total Juvenile Court	2	2	2	2
Sheriff – Administration:				
Administrative Clerk	12	12	12	12
Administrative Technician	1	1	1	1
Chief Deputy	1	1	1	1
Major	1	1	1	1
Office Manager	1	1	1	1
Sheriff	1	1	1	1
Total Sheriff – Administration	17	17	17	17

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Solicitor General:				
Administrative Assistant	-	-	-	0.00%
Administrative Clerk	1	1	1	0.00%
Administrative Coordinator	1	1	1	0.00%
Assistant Solicitor	1	2	1	0.00%
Legal Secretary	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	0.00%
Solicitor	1	1	1	0.00%
Total Solicitor General	6	7	6	0.00%
Magistrate Court:				
Chief Clerk	-	-	-	0.00%
Chief Constable	1	1	1	0.00%
Chief Magistrate	1	1	1	0.00%
Constable	1	1	1	0.00%
Deputy Clerk	5	5	5	0.00%
Magistrate	1	1	1	0.00%
Magistrate Clerk of Court	1	1	1	0.00%
Magistrate Court Clerk	-	-	-	0.00%
Sr. Deputy Clerk	1	1	1	0.00%
Total Magistrate Court	11	11	11	0.00%
Probate Court:				
Associate Probate Judge	1	1	-	0.00%
Chief Probate Clerk	1	1	1	0.00%
Deputy Clerk	2	3	2	0.00%
Probate Court Judge	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	0.00%
Total Probate Court	7	8	6	0.00%
Juvenile Court:				
Juvenile Court Legal Representative	1	1	1	0.00%
Juvenile Court Judge	1	1	1	0.00%
Total Juvenile Court	2	2	2	0.00%
Sheriff – Administration:				
Administrative Clerk	12	12	12	0.00%
Administrative Technician	1	1	1	0.00%
Chief Deputy	1	1	1	0.00%
Major	1	1	1	0.00%
Office Manager	1	1	1	0.00%
Sheriff	1	1	1	0.00%
Total Sheriff – Administration	17	17	17	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Sheriff – Enforcement:				
Captain	4	4	4	4
Corporal	6	6	4	4
DARE Officer	2	2	2	2
Deputy Sheriff	48	48	51	51
Investigator	24	25	25	25
Lieutenant	9	9	9	9
Resource Officer	6	6	6	6
Sergeant	11	10	10	10
Staff Sergeant	8	8	9	9
Training Officer	1	1	-	-
Transportation Coordinator	1	1	1	1
Truancy Officer	1	1	1	1
Total Sheriff – Enforcement	121	121	122	122
Sheriff – Jail:				
Administrative Assistant	1	1	-	-
Administrative Secretary	-	-	1	1
Booking Officer	11	11	11	11
Captain	1	1	1	1
Corporal	4	4	4	4
Custodian	1	1	1	1
Jail Operations Officer	71	69	67	67
Lieutenant	2	2	2	2
Sr. Maintenance Technician	1	1	1	1
Sergeant	4	4	4	4
Staff Sergeant	5	5	6	6
Visitation Clerk	1	-	-	-
Total Sheriff – Jail	102	99	98	98
Animal Control:				
Animal Control Director	1	1	1	1
Animal Control Officer	4	4	5	5
Animal Shelter Attendant	6	5	4	4
Kennel Attendant	-	-	-	-
PT Animal Shelter Attendant	-	2	4	4
Total Animal Control	11	12	14	14
Emergency Management:				
Emergency Management Director	1	1	1	1
Total Emergency Management	1	1	1	1

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Sheriff – Enforcement:				
Captain	4	4	4	0.00%
Corporal	4	4	4	0.00%
DARE Officer	2	2	2	0.00%
Deputy Sheriff	51	53	53	3.92%
Investigator	23	23	23	(8.00)%
Lieutenant	9	9	9	0.00%
Resource Officer	7	7	7	16.67%
Sergeant	10	10	10	0.00%
Staff Sergeant	9	9	9	0.00%
Training Officer	-	-	-	0.00%
Transportation Coordinator	1	1	1	0.00%
Truancy Officer	1	1	1	0.00%
Total Sheriff – Enforcement	121	123	123	0.82%
Sheriff – Jail:				
Administrative Assistant	-	-	-	0.00%
Administrative Secretary	1	1	1	0.00%
Booking Officer	11	11	11	0.00%
Captain	1	1	1	0.00%
Corporal	4	4	4	0.00%
Custodian	1	1	1	0.00%
Jail Operations Officer	67	70	67	0.00%
Lieutenant	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	0.00%
Sergeant	4	4	4	0.00%
Staff Sergeant	6	6	6	0.00%
Visitation Clerk	-	-	-	0.00%
Total Sheriff – Jail	98	101	98	0.00%
Animal Control:				
Animal Control Director	1	1	1	0.00%
Animal Control Officer	5	5	5	0.00%
Animal Shelter Attendant	3	4	4	0.00%
Kennel Attendant	1	-	-	0.00%
PT Animal Shelter Attendant	4	4	4	0.00%
Total Animal Control	14	14	14	0.00%
Emergency Management:				
Emergency Management Director	1	1	1	0.00%
Total Emergency Management	1	1	1	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Coroner:				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total Coroner	2	2	2	2
Public Works – Administration:				
Administrative Assistant	1	1	1	1
Administrative Clerk	1	1	-	-
Administrative Secretary	1	1	2	2
Instrument Technician	1	1	1	1
Party Chief	1	1	-	-
Public Works Director	1	1	1	1
Survey Crew Supervisor	-	-	1	1
Total Public Works – Administration	6	6	6	6
Grading:				
Grading Supervisor	1	1	1	1
Motorgrader Operator	6	6	6	6
Total Grading	7	7	7	7
Patching:				
Patching Crew Leader	1	1	1	1
Road Maintenance Worker	2	2	2	2
Total Patching	3	3	3	3
Signs:				
Sr. Sign Maintenance Worker	1	1	1	1
Sign Crew Supervisor	1	1	1	1
Total Signs	2	2	2	2
Road Maintenance:				
Ditching Crew Supervisor	2	2	-	-
Drainage Crew Supervisor	-	-	2	2
Heavy Equipment Operator	7	7	7	7
Mowing Crew Leader	-	-	1	1
Mowing Equipment Operator	3	3	3	3
Road Mowing Supervisor	1	1	-	-
Road Maintenance Worker	5	5	5	5
Road Superintendent	1	1	1	1
Sr. Heavy Equipment Operator	4	4	4	4
Truck Driver	4	4	4	4
Total Road Maintenance	27	27	27	27

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Coroner:				
Coroner	1	1	1	0.00%
Deputy Coroner	1	1	1	0.00%
Total Coroner	2	2	2	0.00%
Public Works – Administration:				
Administrative Assistant	1	1	1	0.00%
Administrative Clerk	-	-	-	0.00%
Administrative Secretary	2	2	2	0.00%
Instrument Technician	1	1	1	0.00%
Party Chief	-	-	-	0.00%
Public Works Director	1	1	1	0.00%
Survey Crew Supervisor	1	1	1	0.00%
Total Public Works – Administration	6	6	6	0.00%
Grading:				
Grading Supervisor	1	1	1	0.00%
Motorgrader Operator	6	6	6	0.00%
Total Grading	7	7	7	0.00%
Patching:				
Patching Crew Leader	1	1	1	0.00%
Road Maintenance Worker	2	2	2	0.00%
Total Patching	3	3	3	0.00%
Signs:				
Sr. Sign Maintenance Worker	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	0.00%
Total Signs	2	2	2	0.00%
Road Maintenance:				
Ditching Crew Supervisor	-	-	-	0.00%
Drainage Crew Supervisor	2	2	2	0.00%
Heavy Equipment Operator	7	7	7	0.00%
Mowing Crew Leader	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	0.00%
Road Mowing Supervisor	-	-	-	0.00%
Road Maintenance Worker	5	5	5	0.00%
Road Superintendent	1	-	-	(100.00)%
Sr. Heavy Equipment Operator	4	4	4	0.00%
Truck Driver	4	4	4	0.00%
Total Road Maintenance	27	26	26	(3.70)%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Construction:				
Construction/Material Transport Supervisor	1	1	1	1
Fuel Truck Driver	-	-	1	1
Heavy Equipment Operator	3	2	1	1
Material Transport Crew Leader	-	-	1	1
Material Transport Crew Supervisor	1	1	-	-
Truck Driver	5	5	5	5
Total Construction	10	9	9	9
Total General Fund	492	490	495	494
Commissary:				
Custodian	1	1	1	1
Jail Operations Officer	1	1	1	1
Total Commissary	2	2	2	2
Alternative Dispute Resolution:				
ADR Administrative Assistant	1	1	1	1
Secretary	1	1	1	1
Total Alternative Dispute Resolution	2	2	2	2
Solicitor – VOCA:				
Victim Advocate	-	1	1	1
Total Solicitor – VOCA	-	1	1	1
LCSO – HEAT Grant:				
Deputy Sheriff – HEAT	-	-	-	-
Total LCSO – HEAT Grant	-	-	-	-
Jail Operations:				
Maintenance Coordinator	1	1	1	1
Total Jail Operations	1	1	1	1

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Construction:				
Construction/Material Transport Supervisor	1	1	1	0.00%
Fuel Truck Driver	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	0.00%
Material Transport Crew Leader	1	1	1	0.00%
Material Transport Crew Supervisor	-	-	-	0.00%
Truck Driver	5	5	5	0.00%
Total Construction	9	9	9	0.00%
Total General Fund	493	509	497	0.61%
Commissary:				
Custodian	1	1	1	0.00%
Jail Operations Officer	1	1	1	0.00%
Total Commissary	2	2	2	0.00%
Alternative Dispute Resolution:				
ADR Administrative Assistant	1	1	1	0.00%
Secretary	1	1	1	0.00%
Total Alternative Dispute Resolution	2	2	2	0.00%
Solicitor – VOCA:				
Victim Advocate	2	2	2	100.00%
Total Solicitor – VOCA	2	2	2	100.00%
LCSO – HEAT Grant:				
Deputy Sheriff – HEAT	3	3	3	100.00%
Total LCSO – HEAT Grant	3	3	3	100.00%
Jail Operations:				
Maintenance Coordinator	1	1	1	0.00%
Total Jail Operations	1	1	1	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
911 Operations:				
911 Director	1	1	1	1
Accreditation Manager	1	1	1	1
Administrative Assistant	-	-	1	1
Administrative Clerk	1	1	-	-
Assistant Team Leader	4	4	4	4
Operations Supervisor	1	1	1	1
PT Telecommunications Clerk	-	1	-	-
PT Telecommunications Specialist	-	-	1	1
PT Telecommunications Technician	-	-	1	1
System Analyst	1	1	-	-
System Manager	-	-	1	1
Team Leader	4	4	4	4
Telecommunications Officer	11	10	11	11
Telecommunications Specialist	13	11	11	11
Training Officer	1	1	1	1
Total 911 Operations	38	36	38	38
Victim/Witness:				
PT Administrative Clerk	-	-	-	-
PT Administrative Secretary	1	1	1	1
Sr. Victim Advocate	-	-	1	1
Victim Advocate	1	1	-	-
Total Victim Witness	2	2	2	2
Fire/Rescue:				
Code Enforcement Officer	-	-	4	4
Fire Chief	1	1	1	1
Fire Marshall	1	1	1	1
Fire Prevention Inspector	-	-	1	1
Fire/Enforcement Inspector	1	1	-	-
Firefighter/First Responder	-	-	-	-
Lieutenant	-	-	-	-
Sergeant	3	3	3	3
Training Officer	1	1	1	1
Zoning/Enforcement Officer	4	4	-	-
Total Fire/Rescue	20	20	20	20
Mosquito Control:				
Mosquito Control Technician	1	1	1	1
Total Mosquito Control	1	1	1	1
County Planner:				
County Planner	1	1	1	1
Planner	1	1	1	1
Total County Planner	2	2	2	2

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
911 Operations:				
911 Director	1	1	1	0.00%
Accreditation Manager	1	1	1	0.00%
Administrative Assistant	1	1	1	0.00%
Administrative Clerk	-	-	-	0.00%
Assistant Team Leader	4	4	4	0.00%
Operations Supervisor	1	1	1	0.00%
PT Telecommunications Clerk	-	-	-	0.00%
PT Telecommunications Specialist	-	-	-	(100.00)%
PT Telecommunications Technician	-	-	-	0.00%
System Analyst	-	-	-	0.00%
System Manager	1	1	1	0.00%
Team Leader	4	4	4	0.00%
Telecommunications Officer	12	13	13	18.18%
Telecommunications Specialist	11	15	13	18.18%
Training Officer	1	1	1	0.00%
Total 911 Operations	38	43	41	7.89%
Victim/Witness:				
PT Administrative Clerk	-	1	-	0.00%
PT Administrative Secretary	1	1	1	0.00%
Sr. Victim Advocate	1	1	1	0.00%
Victim Advocate	-	-	-	0.00%
Total Victim Witness	2	2	2	0.00%
Fire/Rescue:				
Code Enforcement Officer	4	4	4	0.00%
Fire Chief	1	1	1	0.00%
Fire Marshall	1	1	1	0.00%
Fire Prevention Inspector	1	1	1	0.00%
Fire/Enforcement Inspector	-	-	-	0.00%
Firefighter/First Responder	9	12	9	0.00%
Lieutenant	-	3	-	0.00%
Sergeant	3	3	3	0.00%
Training Officer	1	1	1	0.00%
Zoning/Enforcement Officer	-	-	-	0.00%
Total Fire/Rescue	20	26	20	0.00%
Mosquito Control:				
Mosquito Control Technician	1	1	1	0.00%
Total Mosquito Control	1	1	1	0.00%
County Planner:				
County Planner	1	1	1	0.00%
Planner	1	1	1	0.00%
Total County Planner	2	2	2	0.00%

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Approved Positions

Positions	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget
Zoning:				
Administrative Assistant	1	1	-	-
Administrative Technician	1	1	1	1
Zoning Administrator	1	1	1	1
Zoning Analyst	-	-	1	1
Total Zoning	3	3	3	3
Total Special Revenue Funds	71	70	72	72
Water & Sewer:				
Customer Service Clerk	2	2	2	2
Customer Service Supervisor	1	1	1	1
Principal Utilities Inspector	1	1	1	1
Sr. Utility Maintenance Worker	1	1	1	1
Superintendent	1	1	1	1
Utilities Assistant Supervisor	-	-	-	-
Utilities Director	1	1	1	1
Utilities Maintenance Technician	-	-	2	2
Utilities Maintenance Worker	2	2	-	-
Utilities Service Worker	10	10	10	10
Total Water & Sewer	19	19	19	19
Total Enterprise Funds	19	19	19	19
Equipment Maintenance:				
Fleet Manager	-	-	-	-
Inventory Coordinator	1	1	1	1
Maintenance Supervisor	1	1	1	1
Mechanic	5	5	3	3
Mechanic's Helper	1	1	1	1
Sr. Mechanic	-	-	2	2
Welder	1	1	1	1
Total Equipment Maintenance	9	9	9	9
Total Internal Service Funds	9	9	9	9
Total Positions	591	588	595	594

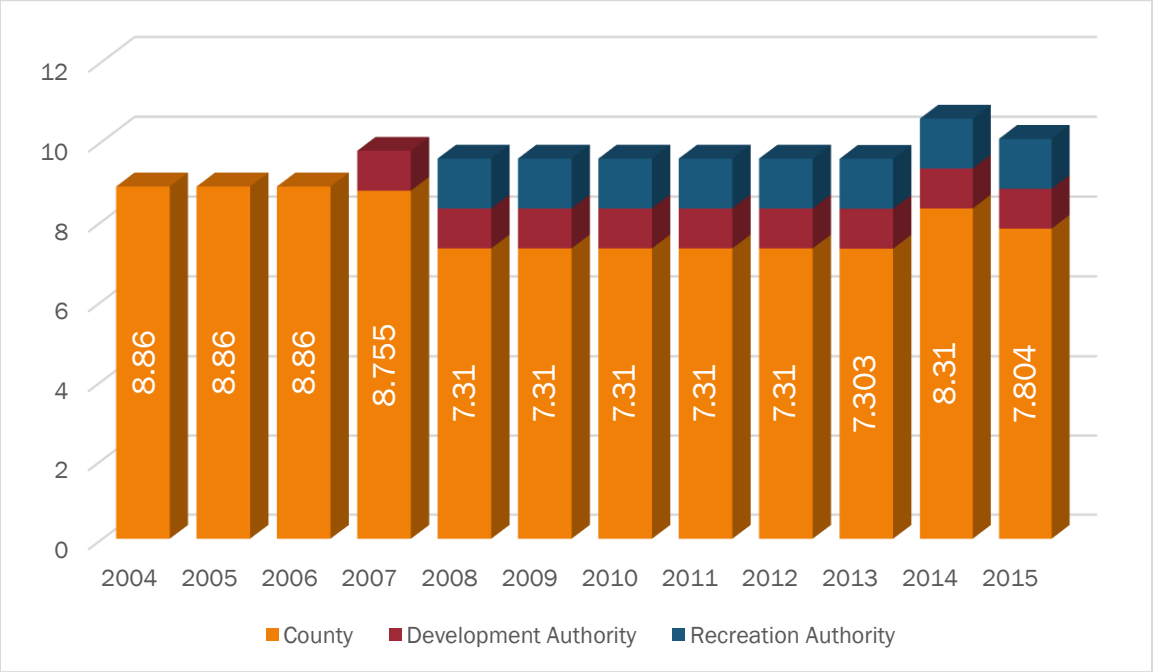
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Approved Positions

Positions	FY 2016 Actual	FY 2017 Request	FY 2017 Budget	Percent Change
Zoning:				
Administrative Assistant	-	-	-	0.00%
Administrative Technician	1	1	1	0.00%
Zoning Administrator	1	1	1	0.00%
Zoning Analyst	1	1	1	0.00%
Total Zoning	3	3	3	0.00%
Total Special Revenue Funds	76	88	79	9.72%
Water & Sewer:				
Customer Service Clerk	3	3	3	50.00%
Customer Service Supervisor	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	0.00%
Sr. Utility Maintenance Worker	1	1	1	0.00%
Superintendent	1	1	1	0.00%
Utilities Assistant Supervisor	-	1	1	100.00%
Utilities Director	1	1	1	0.00%
Utilities Maintenance Technician	2	2	2	0.00%
Utilities Maintenance Worker	-	-	-	0.00%
Utilities Service Worker	10	10	10	0.00%
Total Water & Sewer	20	21	21	10.53%
Total Enterprise Funds	20	21	21	10.53%
Equipment Maintenance:				
Fleet Manager	-	1	-	0.00%
Inventory Coordinator	1	1	1	0.00%
Maintenance Supervisor	1	1	1	0.00%
Mechanic	3	3	3	0.00%
Mechanic's Helper	1	1	1	0.00%
Sr. Mechanic	2	2	2	0.00%
Welder	1	1	1	0.00%
Total Equipment Maintenance	9	10	9	0.00%
Total Internal Service Funds	9	10	9	0.00%
Total Positions	598	628	606	2.02%

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Millage History



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Five Year Projection

Highlights:

- Tax revenues, which make up the majority of general fund revenues, significantly declined and have been virtually flat for the past several years. There was a small millage increase in fiscal year 2015 which slightly increased property taxes; however, legislative changes and the economy have both had an impact on sales tax. During fiscal year 2016, there was a delay in the Board of Assessor's Office which caused property tax bills to be significantly late. As a result, the Board elected to roll back the millage to the calculated rollback rate.

- Part of the delay with the digest related to a revaluation by the Board of Assessors. Because of the high number of appeals and the late digest from the prior year, the Board anticipated no growth and planned for a millage increase for tax year 2016. Based on information from the Tax Commissioner, the digest decreased significantly after the revaluation and the millage increase may be larger than anticipated.

- Other significant revenue sources have also seen declines in recent years. The Georgia Department of Revenue cancelled its mowing contract during 2015. Prisoner housing revenues have declined as cities are turning over their prisoners to the County more rapidly. Fines in general have been on the decline for the past several years and are half or less than their 2005 levels.

- Over half of general fund expenditures are related to personnel. While some positions have been added, most departments are still shorthanded. This will need to be addressed over the next few years. Costs for insurance and retirement have been increased significantly over the past several years; however, they appear to be leveling off with the wellness program.

- Most of the capital investment for the general fund has moved to the SPLOST funds.

- The County has no plans for additional debt service. The capital lease for the Judicial Complex will mature in 2024.

- Based on pre-audited amounts, the County would end 2016 in the black. This would make the second consecutive year the County has ended the year without a loss after two years of losses. Those losses would have been more significant and would have covered more years had the County not been so conservative in its budgeting.

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Five Year Projection

(in $1,000s)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Property Taxes	34,650.0	35,000.0	35,500.0	36,000.0	36,500.0
LOST	12,000.0	12,250.0	12,500.0	12,750.0	13,000.0
Other Taxes	560.0	560.0	560.0	560.0	560.0
Fines	1,815.0	1,850.0	1,900.0	1,950.0	2,000.0
Other Revenues	5,051.8	5,200.0	5,500.0	5,700.0	6,000.0
Total Revenues	54,076.8	54,860.0	55,960.0	56,960.0	58,060.0
Personal Services	27,070.7	27,747.5	28,441.2	29,152.2	29,881.0
Services & Contracts	23,206.4	23,500.0	23,750.0	24,000.0	24,250.0
Supplies & Materials	334.8	350.0	400.0	450.0	500.0
Capital Outlay	1,267.0	1,250.0	600.0	700.0	800.0
Debt Service	1,110.6	1,050.0	1,050.0	1,050.0	1,050.0
Operating Transfers	1,087.3	1,000.0	1,000.0	1,000.0	1,000.0
Total Expenditures	54,076.8	54,897.5	55,241.2	56,352.2	56,481.0
(Challenge)/Surplus	-	(37.5)	718.8	607.8	1,579.0

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Glossary of Terms

Aa

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

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

Amortization: The paying off of debt with a fixed schedule or the spreading out of capital expenses over a period of time.

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.

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Glossary of Terms

Bb

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.

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Glossary of Terms

Bb

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 Expenditure: An expenditure for the acquisition of, or addition to, a fixed asset.

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

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Glossary of Terms

Cc

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

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

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

CDBG: Community Development Block Grant

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

CIP: See Capital Improvement Program

COAM: Coin Operated Amusement Machines. The Georgia Sheriff's Association entered into an agreement with the Georgia Lottery Commission to allow law enforcement to check local establishments for compliance with regulations.

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.

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Glossary of Terms

Dd

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

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

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

DOT: Department of Transportation, typically the Georgia DOT

Ee

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

EEE: Eastern Equine Encephalitis. A severe mosquito-borne illness.

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.

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Glossary of Terms

Ee

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

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

Escrow: A system of transfer in which deed, bond or money is delivered to a third party to hold until conditions or terms are met
Escrow Account: A bank account generally held in the name of the depositor and escrow agent which is returnable to the depositor or payable to a third party when conditions or terms are met

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

EVT: An acronym for Emergency Vehicle Technician.

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

Ff

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

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

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

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

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Glossary of Terms

Ff

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

FTE: Full Time Equivalent – referring to personnel

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

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

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

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

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

Gg

GAAP: See Generally Accepted Accounting Principles

GASB: Governmental Accounting Standard's Board

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

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

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

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Glossary of Terms

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

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

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Glossary of Terms

Hh

HEAT: Highway Enforcement of Aggressive Traffic. A program of the Governor's Office of Highway Safety which awards funding to agencies to combat impaired and aggressive drivers.

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

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

HVAC: Heating, Ventilation and Air-Conditioning

Ii

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

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

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

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

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

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Glossary of Terms

Ll

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

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

Local 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

MAZ: Moody Activity Zone. Areas of the ULDC map indicated as activity zones for Moody Air Force Base. This zone has restrictions on it to protect encroachment on the base.

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.”

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Mm

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

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

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Oo

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

Pp

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

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

Penalties and Interest: Fees collected for violation or delinquency

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

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

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Rr

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

Ss

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

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

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Ss

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.

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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.

UDDA: United States Department of Agriculture.

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

West Nile Virus: A mosquito-borne illness.

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

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