Lowndes County, Georgia

Fiscal Year 2018 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



FIGURE 1: CLAY GRINER, DEMARCUS MARSHALL, BILL SLAUGHTER, JOYCE E. EVANS, SCOTT ORENSTEIN, MARK WISENBAKER

Bill Slaughter, Chairman
Joyce E. Evans, Commissioner – District 1
Scott Orenstein, Commissioner – District 2
Mark Wisenbaker, Commissioner – District 3
Demarcus Marshall, Commissioner – District 4
Clay Griner, Commissioner – District 5

Key Personnel

Budget Committee:
Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Kevin Beals, Human Resource Director
Crystal McGhin, Chief Accountant
Brandy Robinson, Accounting Clerk

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 Services 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:
Rodney Cain, 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 Judge
Detria Powell, Probate Judge
Ashley Paulk, Sheriff
Austin Fiveash, 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, 2016. In order to receive the award, a government must public a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communications device. The award is for a period of one year only. We believe our current budget continues to conform to program criteria and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this reward for eleven 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, 2016. In order to be awarded this certificate, a government must publish an easily understandable 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 ten consecutive years.

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June 27, 2017

Chairman Bill Slaughter
Commissioner Joyce E. Evans
Commissioner Scott Orenstein
Commissioner Mark Wisenbaker
Commissioner Demarcus Marshall
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 annual operating budget for Lowndes County for the year ending June 30, 2018. 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. As always, the Board has given us direction in developing budgets through goal setting, policies and discussions that take place at the annual planning retreat and throughout the year. During the past year, there have been a number of items that you have given staff direction to include and we have taken a hard look at those. Additionally, you have asked that we do all of these things without anticipation of a tax increase. I believe that the budget that we have presented to you, while very lean, addresses those issues within the limitations we have to work with. In saying all of this, I would like to take a moment to commend the staff and officials of Lowndes County for their efforts in maintaining a superior level of service with the resources available to them.

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Much planning and preparation goes into each year's budget. At the annual planning meeting, the Board determines goals and objectives for the coming year. This sets the tone for staff in developing the upcoming budget and gives us direction as we prepare documents for presentation. Additionally, the County contracts as necessary for various studies and plans to help with the process including a Pay Plan, Merit Increase Plan, Capital Improvement Plan, Comprehensive Plan, Water & Sewer Master Plan and a Water & 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.

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 recovered 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.

- GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from GFOA for the eleventh consecutive year for its budget ending June 30, 2017.

- 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 tenth consecutive year for its CAFR for the year ending June 30, 2016.

- 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.

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Events:

- Millage Rate: Lowndes County increased the millage rate 1.17 mills for 2016. During the annual planning meeting in 2016, the Board directed staff to look at items that needed to be addressed and that had been held up due to budget constraints. Those included employee compensation and equipment purchases. The Board anticipated increasing the millage to meet those needs.

- Employee Compensation: In the 2017 budget, the Board was able to include both merit increases and cost of living increases. In the initial stages of the budget process, the Board asked that staff include both a merit and a COLA in the 2018 budget. As the process continued, it became apparent that it would be difficult if not impossible to include both. After discussions with the Board, it was decided to include a COLA that would begin mid-year and to forego the merit increase this year.

- Technology Fleet Fund: In the 2017 budget, the County began using a Technology Fleet program to manage technology needs. The creation of the fund stemmed from departments lagging behind on making necessary technology upgrades and forcing the County to make large purchases at one time to avoid service interruptions. Over the year we have continued to refine the process and have made a number of changes to the program. For the 2018 budget, we have added a new department in the General Fund for ITS Projects. This will allow the actual ITS department budget to reflect the operations while leaving the management of county-wide technology needs to the Technology Fleet Fund and large special projects to the new department.

Challenges: With any budget, there are always requests for departments and elected officials that cannot be met. This 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 that 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 all of these 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 the same challenges as well as new ones and are not able to meet all of the requested items. We have, however, tried to address those that we felt were the most needed. Some of the challenges are outlined below:

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- Special Purpose Local Option Sales Tax (SLPLOS) 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. Staff has been researching the issue to determine the cause. The State continues to report increases in sales taxes while local governments are not seeing the same effect. One of the items we are looking at is the effect of online sales on the sales tax base.

- 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 maintaining unpaved roads until they can be paved. Additionally, due to funding restraints, much of the equipment used by Public Works is in various states of disrepair.

- Declining Fines: As noted in previous years, fine revenues continue to be well below historical levels. Law enforcement, the courts and 911 all report increased activities; however, because of the economy, lower fines have been imposed and payments have been slower. After all the add-ons and deductions are taken, the amount returned to the County is even less.

- Current Economy: One of the most significant challenged we have faced in recent years and continue to see the effects of is the global recessing 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.

- Property Values: Around the same time the recession hit, the General Assemble froze property tax values. Combined with the decline in the housing market, the impact on property tax revenues was a hard hit. While the Board of Assessors has reassessed properties since, the digest has not seen any significant growth and has actually seen some declines.

- Legislative Changes: 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). While vehicle owners pay a larger TAVT at the time of purchase or relocation into the state and only pay a tag fee annually, they no longer pay sales taxes on the sale of vehicles, further impacting revenues. Some older vehicles remain on the old ad valorem system as the full transition will take another four years. Based on state-wide collections, the legislature makes adjustments to the amount paid out the local governments.

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- Software Needs: Many years ago, all of the County's data was housed and managed through the Southern Georgia Regional Commission's Data Processing service. The courts and the Sheriff's Office purchased replacement software; however, not all courts elected to use the software once it was purchased and the system did not work together efficiently. During fiscal year 2017, the courts worked together to select a new software system that will be more efficient and will work with other programs. The Sheriff's Office implementation of a compatible program will begin during 2018 and a 911 CAD program which is compatible will follow. The new program should be able to track offenders from the time of the call to the disposition of their case and will eliminate inefficiencies.

- Community Corrections: During 2012, the Board created a Community Corrections department which works under the Superior Court as a pre-trial release program. This program was primarily to address non-violent offenders prior to the creation of the Accountability and DUI Accountability Courts. While the program has had some success, it has not reached the level hoped for at inception. Staff will continue to monitor the program's effectiveness.

- In-house Probation: Additionally, the courts have looked into the feasibility of creating an in-house probation program. Probation revenues, like fine revenues, have continued to decline due to stretched resources and upfront deductions to any collections. The plan is to begin hiring staff in the late fall and begin training for an anticipated start date of January 2018. Based on the estimated costs and revenues of the program, staff anticipated using contingency to fund the half year of operations. It is anticipated that, using a dedicated staff for County probation, revenue collections will increase significantly.

Budget Highlights:

The fiscal year 2018 proposed budget totals $103,676,462, down from $104,399,053, or (0.69)%. The budget is comprised of 74.81% operating costs and 25.19% capital expenditures. The operating budget is $77,560,862, down from $79,592,529 in fiscal year 2017 or (2.55)%. The capital budget is $26,115,600, up from $24,806,524 in fiscal year 2017 or 5.28%. A chart on the following page shows a comparison of funds for fiscal year 2016 and 2017 for the budget.

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Fund:	FY 2017	FY 2018	Variance	% Change
General Fund	$54,076,788	$54,412,538	$335,750	0.62%
Special Revenue Funds				
Commissary Fund	$755,000	$776,002	$21,002	2.78%
Drug Seizure Fund	$1,000,000	$1,000,000	$-	0.00%
Law Library Fund	$100,000	$100,000	$-	0.00%
Accommodation Tax Fund	$400,000	$440,000	$40,000	10.00%
Intergovernmental Grants	$752,802	$753,868	$1,066	0.14%
Jail Operations Fund	$415,500	$380,935	$(34,565)	(8.32)%
Drug Abuse Treatment Fund	$170,000	$170,000	$-	0.00%
Emergency Communications	$3,503,909	$3,482,628	$(21,281)	(0.61)%
Victim/Witness Fund	$209,094	$207,102	$(1,992)	(0.95)%
Special Services Fund	$4,154,743	$4,343,888	$189,145	4.55%
Total Special Revenue Funds	$11,461,048	$11,654,423	$193,375	1.69%
Capital Project Funds				
SPLOST VI Fund	$2,500,000	$2,500,000	$-	0.00%
SPLOST VII Fund	$21,000,000	$21,000,000	$-	0.00%
Total Capital Project Funds	$23,500,000	$23,500,000	$-	0.00%
Enterprise Funds				
Water & Sewer Fund	$5,344,937	$5,033,707	$(311,230)	(5.82)%
Landfill Fund	$271,580	$271,186	$(394)	(0.15)%
Tax Lighting District Fund	$308,590	$286,440	$(22,150)	(7.18)%
Total Enterprise Funds	$5,925,107	$5,591,333	$(333,774)	(5.63)%
Internal Service Funds				
Equipment Fund	$2,915,614	$2,511,596	$(404,018)	(13.86)%
Health Insurance Fund	$5,511,247	$4,860,000	$(651,247)	(11.82)%
Workers Compensation Fund	$545,249	$552,818	$7,569	1.39%
Technology Fleet Fund	$464,000	$593,754	$129,754	27.96%
Total Internal Service Funds	$9,436,110	$8,518,168	$(917,942)	(9.73)%
Total All Funds	$104,399,053	$103,676,462	$(722,591)	(0.69)%

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The largest single source of revenue for the General Fund is derived from property taxes. As in the past several years, staff has anticipated little or no growth in property taxes in formulating the budget. While there has been some growth, the vehicles coming off of the old ad valorem system are offsetting those increases. While the unincorporated area of the county is seeing growth, the incorporated areas are seeing large decreases, not only in motor vehicles, but in residential and commercial property as well. The net effect of the unincorporated growth and the incorporated decreases is basically a flat digest.

As a result of this, it is very difficult to meet the current needs and maintain the current levels of service without a change in the millage rate but the budget we presented did so. If you recall, last year, the budget anticipated an increase of 1 mill.

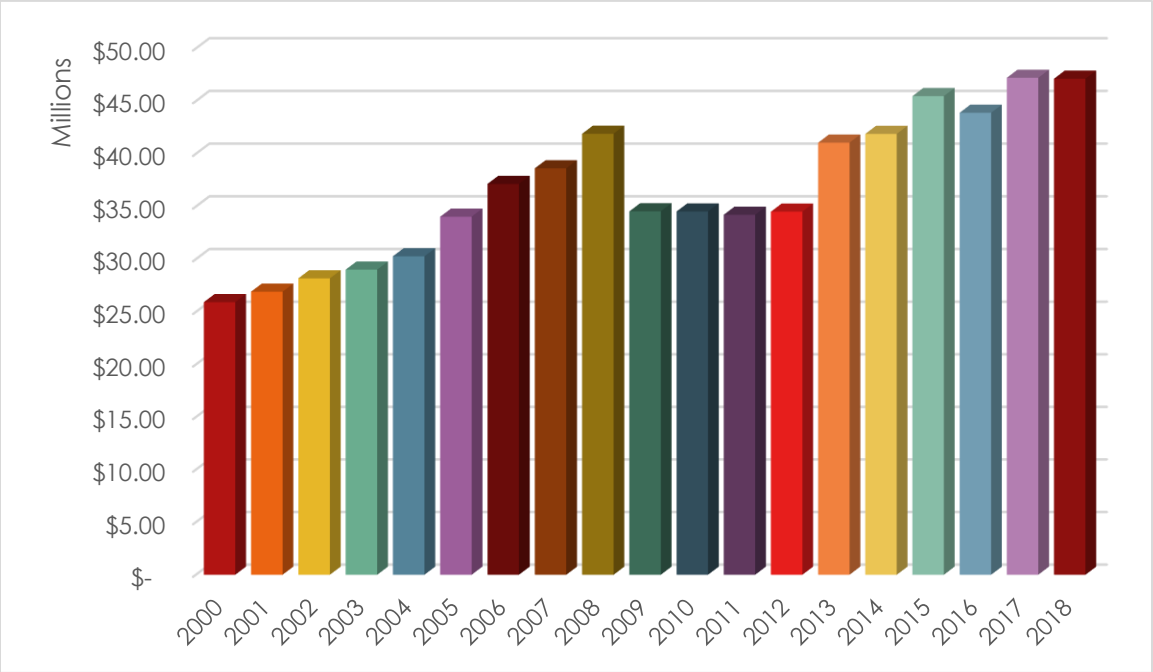


FIGURE 1 - GENERAL FUND TAX REVENUE HISTORY

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 2018 is $54,412,538, up from $54,076,788 in fiscal year 2017 or 0.62%. Of that revenue, current year property taxes account for $31,837,000 or 58.51%. During fiscal year 2017, current year property taxes were $31,635,000 or 58.50%

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The three main components of the expenditure budget are personnel, operations and capital. As in most years, there were a large number of positions and upgrades to positions requested. However, after evaluating the other needs and the revenue projections, only one position was added and two part-time positions were eliminated. As I discussed earlier, the Board looked at both merit increases and cost of living increases and determined that the most effective change would be a cost of living effective January 1st. Personnel costs represent $27,026,716 of the General Fund budget or 49.67% and $33,335,164 of the total budget or 32.15%.

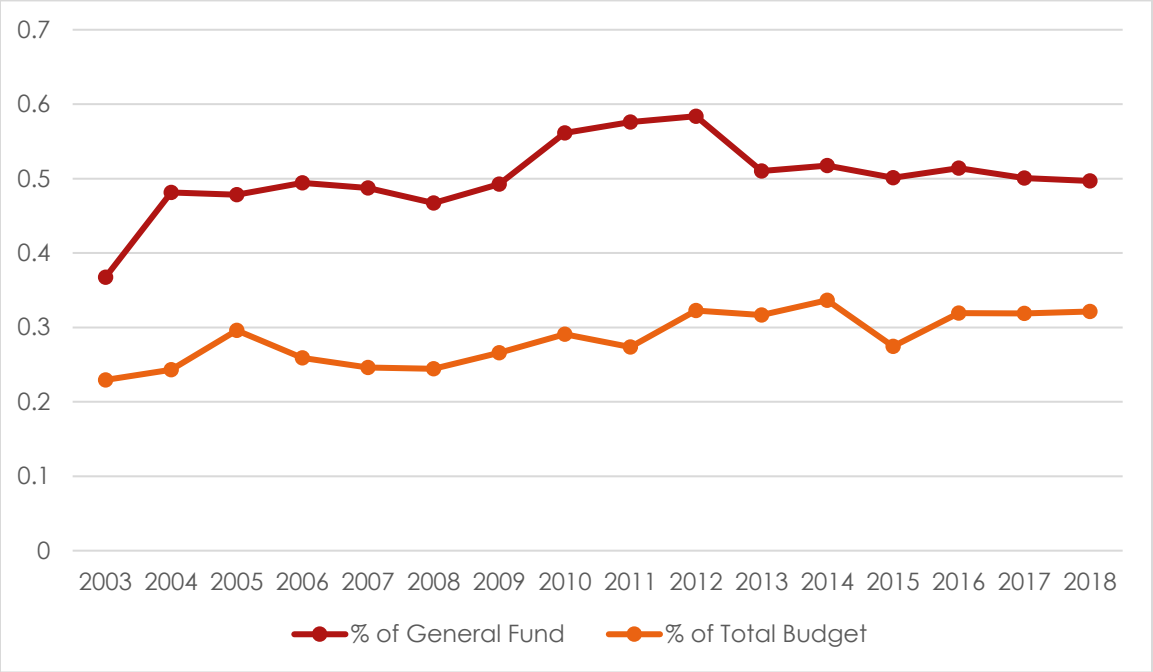


FIGURE 2 - PERSONNEL AS A PERCENTAGE OF BUDGET

Regarding operations, focus was given to continuing the current level of services while evaluating new requests. As I mentioned earlier, there were a number of programs that took a significant amount of evaluation. The changes to the ITS department and the Technology Fleet Fund directly related to the continuation of the project to upgrade the court software package and the need for a law enforcement and 911 package that integrated with the court software. Managing those major projects leaves little time for other projects that ITS would normally complete during the year. Additionally, there was a push for an in-house probation program and how that would work with the existing pre-trial release program. While I believe our judges would like to see the program begin immediately, I think it is prudent to plan ahead and take the steps necessary to make sure it is successful. Because of this, the program is not budgeted for but will come from contingency funding as it will launch later in the year.

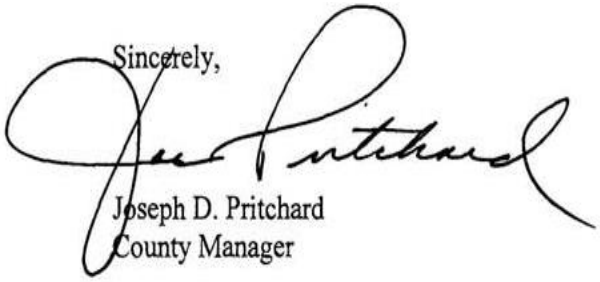
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Finally, capital is always a concern in budgeting. When the economy turned around 2010, Lowndes County eliminated some of its capital purchases from the budget, stretching the life cycle of some of its capital assets. As departments tried to stretch dollars, they began to neglect replacing technology equipment as needed. The Technology Fleet Fund was created to address those issues, putting the management of that equipment in the hands of the ITS department. Special Purpose Local Option Sales Tax was planned to be a source of replacing some of the other major capital including road equipment, fire equipment and law enforcement vehicles. While the capital budget is still not where I think it should be, I believe we have taken steps to ensure that we do not fall behind.

Summary: In keeping with the directions of the Board, the Budget Committee hereby presents what we feel is a conservative budget, but one that meets the direction provided, allows the continuation of services and addresses needs of the County as well. There is no anticipation of an increase in the millage and early indications are that we are on track with our projections. This budget includes a 2% cost of living adjustment effective January 1st but does not include a merit increase for this year. As always, I will reiterate the need 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 a new year.

Sincerely,



Joseph D. Pritchard
County Manager

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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. For many years, the Board set very specific goals. During the turn in the economy, their focus turned to a "Back to Basics" philosophy of meeting citizens' needs and demands and remaining fiscally sound. The goals during those years have become the basic tenets of everything the County does. While the Board has returned to formal short-term and long-term goals, those basic objectives still remain.

- To ensure citizen 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).**

As the budget process begins each year, every department and elected official is reminded of these basic objectives. The goals set during the annual planning meeting are formally adopted in a commission meeting, generally during the same month and before budget requests are due to Finance to begin the process.

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 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.

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- 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 voters determined that the Board of Assessors should be elected beginning in 2020.

- Improve Lowndes County's Animal Welfare Ordinance: Instruct staff to review, research and recommend improvements 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.

- 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 or private water systems, 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 Upgrade 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.

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Commission Goals

Long Term Goals

- Establish a Plan for Broadband Capacity and Speed Improvements: Identify stakeholders in the 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.

- 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 options for misdemeanor convictions, a local reporting/education center for offenders and other improvement 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 operations of MAFB to include personnel support, service integration, technology enhancements and infrastructure support. **(CGI, CGIII, CGIV)** – Official and staff have worked on several efforts related to the community's support of Moody Air Force Base. County officials have 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 community profile, 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.

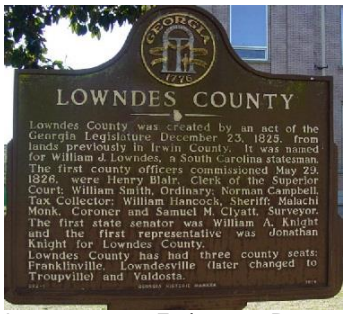
- Specific Fund Budgets: This section breaks down each fund and department for the reader, providing them with budget information and history as well as goals, objectives and performance measures.

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

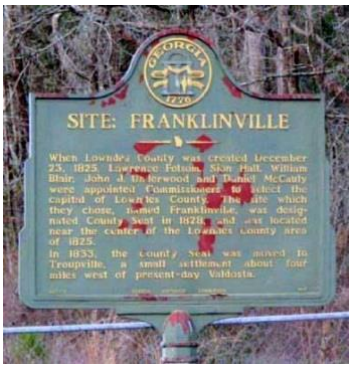
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries and descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

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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.



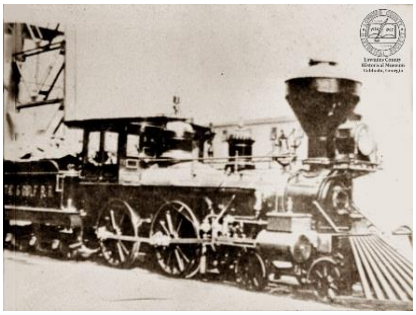
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the potential, Sion Hall and his son Enoch came to the region and began a 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 store. Court convened for the first time in May 1829. Franklinville proved the 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 new county seat. Troupville was named for Governor George Troup, 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.

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A History of Lowndes County



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 the rail line was vital to their progress, the Commissioners choses to related their county seat once again along the rail line in 1859. While the name Troupville was not transferred, the citizens wanted to retain some ties to Governor Troup. The new seat was named Valdosta, after Troup's plantation, Val d'Aosta. July 4, 1860 marked the first day the train passed through Valdosta and on December 7, 1860, the city was incorporated. Lowndes County soon became the largest inland market of Sea Island cotton in the world. Coca-Cola's second bottling company in the world was also located in Lowndes County.





The Strickland Cotton Mills were established in 1900 and was one of the largest industries in early Lowndes County. The employees lived in a company town that became known as Remerton. Although the mill is no longer in operation, the City of Remerton continues to thrive. The City of Hahira, incorporated October 2, 1891, is home to the Honey Bee Festival. The City of Lake Park, incorporated January 1, 1890, was an agriculture community that thrived around the community of Twin Lakes. Although it was established in 1893, the City of Dasher was not incorporated until 1968. Dasher has been home to Georgia Christian School since 1916.





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.

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A History of Lowndes County



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, antiques and a thriving downtown area. Lowndes County is also home to Moody Air Force Base, named for George Putnam Moody, home of the 23rd Wing.





If you are looking for recreation, Lowndes County offers something for everyone. The Valdosta – Lowndes Parks and Recreation Authority offers programs and athletics as well as parks and trails. Grand Bay Wildlife Management area and the assortment of lakes in the county offer plenty of wildlife opportunities. Wild Adventures Theme Park hosts an animal park and water park along with thrill rides and live entertainment. The Turner Arts Center hosts galleries and events throughout the year as well as classes. For those who enjoy more leisurely pursuits, the area hosts beautiful golf courses. No matter what you are looking for, there is sure to be something 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:

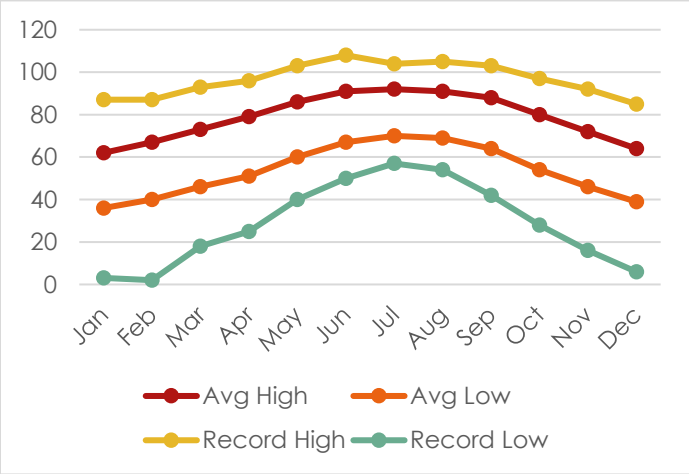


FIGURE 3 - AVERAGE TEMPERATURE - FAHRENHEIT

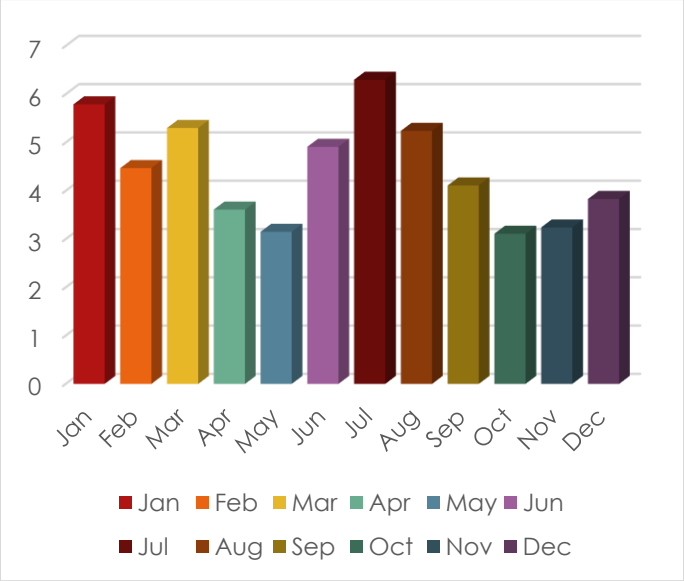


FIGURE 4 - AVERAGE RAINFALL - INCHES

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Community Profile

Population:

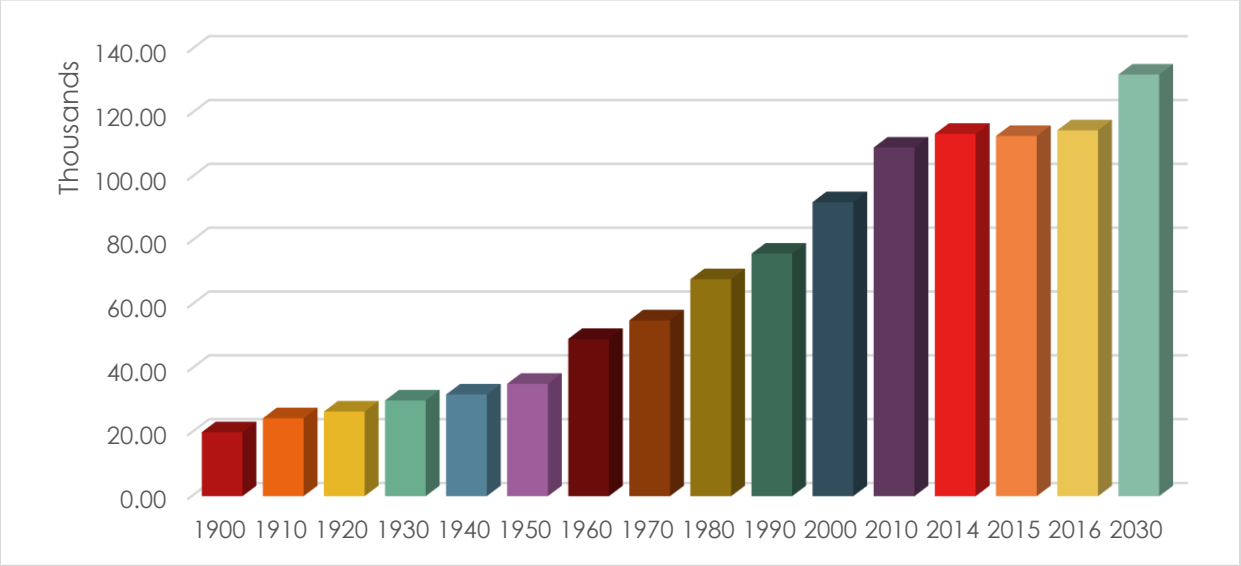


FIGURE 5 - POPULATION HISTORY FOR LOWNDES COUNTY

Population Estimates	2010	2016	% Change
Lowndes County	109,233	114,628	4.94%
State of Georgia	9,687,653	10,310,371	6.43%
United States	308,745,538	323,127,513	4.66%

Cities	2000	2010	2011	2012	2013	2014	2015	2016	% Change
Dasher	834	912	935	957	947	960	963	979	1.66%
Hahira	1,626	2,737	2,783	2,854	2,835	2,871	2,899	2,937	1.31%
Lake Park	549	733	743	751	734	735	730	726	(0.54)%
Remerton	847	1,123	1,137	1,152	1,129	1,132	1,127	1,123	(0.35)%
Valdosta	44,259	54,518	56,112	57,681	56,357	56,665	55,724	56,474	1.35%

Age & Gender	Lowndes	Georgia	US
% of Population Over 65	11.7%	13.1%	15.2%
% of Population Under 18	23.9%	24.4%	22.8%
% of Population Under 5	6.9%	6.4%	6.2%
% of Population that is Female	51.2%	51.2%	50.8%

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Community Profile

Population:

Race	Lowndes	Georgia	US
White	58.4%	61.2%	76.9%
Black or African American	36.9%	32.0%	13.3%
American Indian or Alaskan Native	0.5%	0.5%	1.3%
Asian	1.9%	4.1%	5.7%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.1%	2.1%	2.6%
Hispanic or Latino	5.6%	9.4%	17.8%

Education	**Lowndes**	**Georgia**	**US**
High School Graduate or Higher	83.8%	85.4%	86.7%
Bachelor's Degree or Higher	23.5%	28.8%	29.8%

Economic Statistics	**Lowndes**	**Georgia**	**US**
In Civilian Labor Force	59.5%	62.3%	63.3%
Total Retail Sales, Per Capita	$15,284	$12,077	$13,443
Mean Travel Time to Work, Minutes	19.0	27.4	25.9
Per Capita Income	$19,173	$25,737	$28,930
Median Household Income	$36,834	$49,620	$53,889
Persons Below Poverty Level	26.5%	17.0%	13.5%
Housing Units	46,385	4,218,776	135,697,926
Home Ownership Rate	51.3%	63.3%	63.9%
Median Home Value	$135,000	$148,100	$178,600

Crime:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Murder	2	1	2	9	3	6	4	3	7	2
Rape	35	49	40	39	24	35	44	15	20	20
Robbery	119	132	144	99	91	113	97	46	71	55
Assault	226	212	211	149	198	192	214	107	215	204
Burglary	989	958	863	861	1,191	1,087	901	613	928	762
Larceny	3,279	3,012	2,705	2,478	2,533	2,409	2,339	1,752	3,331	2,992
Vehicle Theft	200	218	213	151	187	137	111	106	195	191

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Community Profile

Unemployment:

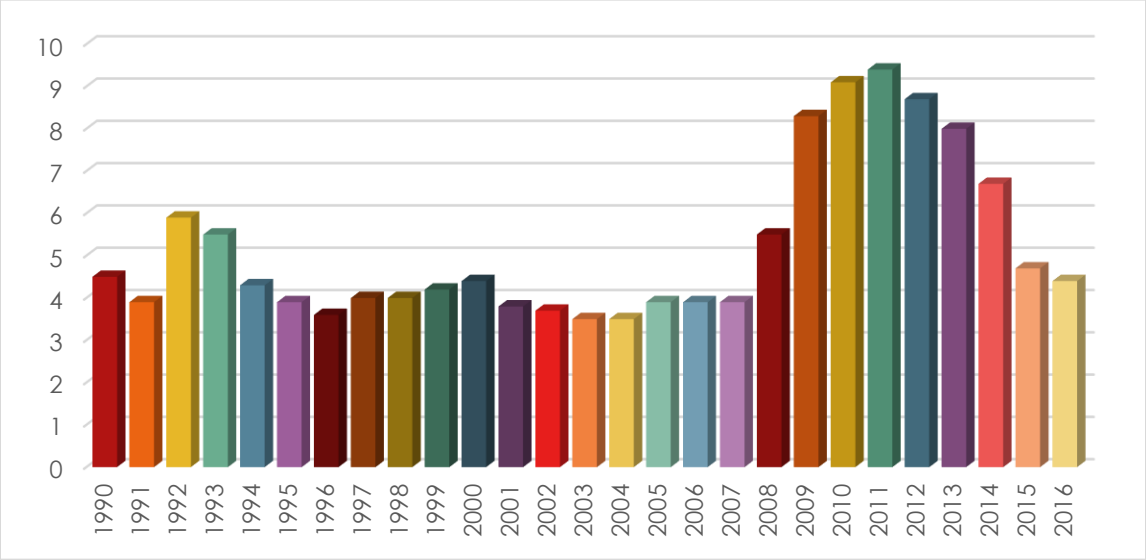


FIGURE 6 - LOWNDES COUNTY UNEMPLOYMENT HISTORY

Taxation Statistics:

Valuation, $Thousands	Assessed Value	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
2007	$2,390,770	$5,976,925	8.860	8.860
2008	2,623,345	6,558,363	8.760	8.760
2009	2,756,750	6,891,875	7.310	7.310
2010	2,830,735	7,076,838	7.310	7.310
2011	2,797,639	6,994,098	7.310	7.310
2012	2,802,131	7,005,328	7.310	7.310
2013	2,867,508	7,168,770	7.310	7.310
2014	2,898,243	7,245,608	7.303	7.303
2015	2,899,975	7,249,938	8.310	8.310
2016	2,995,161	7,487,902	7.804	7.804

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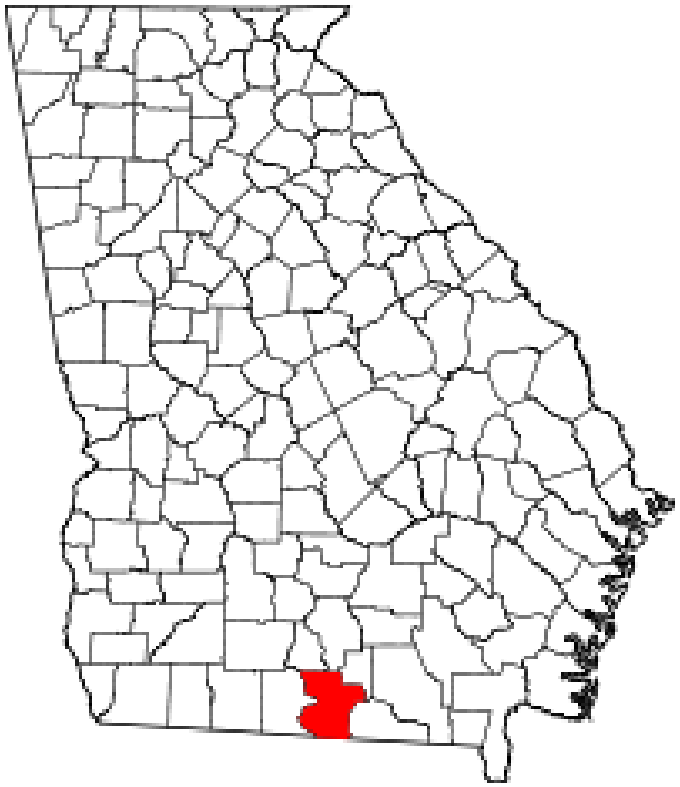
Community Profile

Principle Taxpayers	Taxable Assessed Value	% of Total County Value	2007 Rank
Packaging Corporation of America	$73,012,969	2.44%	1
Georgia Power Company	38,080,844	1.27%	5
Archer Daniels Midland	37,179,112	1.24%	2
Lowes Distribution Center	36,709,188	1.23%	3
J M Smith Corporation	31,072,990	1.04%	
South Georgia Pecan	18,371,895	0.61%	
Colquitt EMC	16,934,108	0.57%	9
GF Valdosta Mall LLC	14,794,670	0.49%	
DuPont Corp Protection	13,331,433	0.45%	
Langdale Forest Products	11,180,847	0.37%	
All Others	2,995,160,621	90.30%	

Principle Employers	Total Employees	% of Total County	2007 Rank
Moody Air Force Base	6,307	12.85%	1
South Georgia Medical Center	2,559	5.21%	2
Fresh Beginnings	1,478	3.01%	
Valdosta State University	1,425	2.90%	3
Lowndes County School System	1,386	2.82%	4
Valdosta City School System	1,251	2.55%	5
Wild Adventures	900	1.83%	
Lowes Distribution Center	842	1.71%	6
Walmart Supercenters	733	1.49%	
Lowndes County	594	1.21%	10
All Other Employees	31,623	64.41%	

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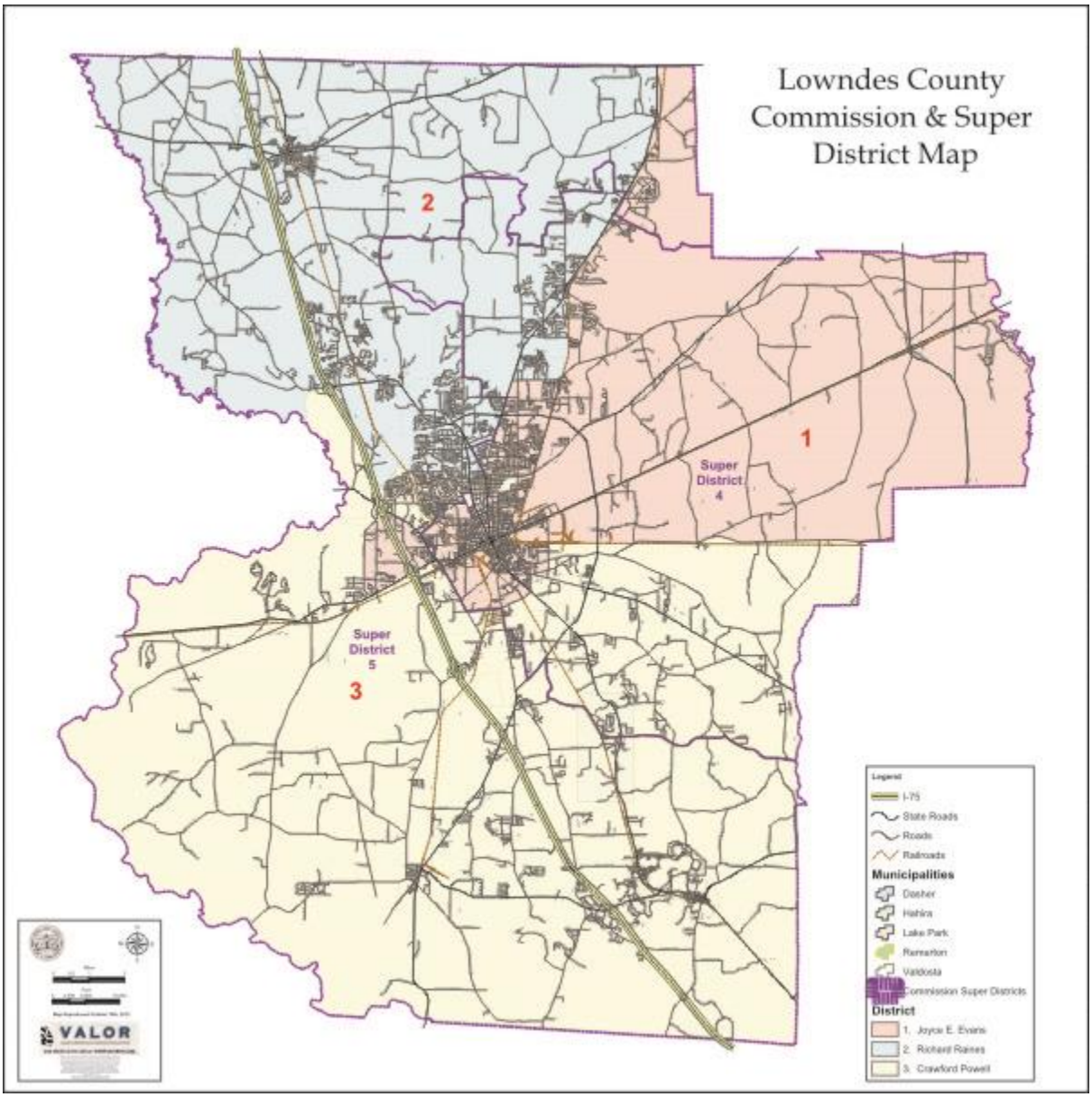
County Maps





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The Budget Process

The formal budget process for elected officials, departments and outside agencies begins in the late fall of each year. During late November, the Budget Committee develops a calendar for approval by the Board and begins to send out packages for each division, department or agency which receives funding from the County. Generally, around the same time those requests are being returned to Finance, the Board of Commissioners holds their annual planning meeting (retreat). At this meeting, the Board determines the directions and goals of the County for the coming year.

Packages include historical information and year to date information for each budgetary unit. The package also includes instructions and due dates for the process. Requested personnel and upgrades to positions are required to be turned in at an earlier date to allow Human Resources time to computer the costs of those requests. Budget packages also include worksheets for division goals, objectives and performance measures which include guidance for completion and the prior year's goals and objectives.

Once the budget packages are returned, Finance enters all information into the budget system and begins work on revenue projections and other expenditures. The Budget Committee, made up of the County Manager, Finance Director and other staff, meet with departments to discuss their requests and gather an additional information necessary. Elected Officials and outside agencies are given the opportunity to meet with the Board of Commissioners to discuss their budget requests.

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 meet or exceed budgeted expenditures.

Commissioner work sessions are then scheduled where the Budget Committee review the entire budget with the Board. Once any changes recommended by the Board are entered, public hearings are scheduled 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	Notes	Projected Date(s)
Manager's Budget Letter		December 1, 2016
Budget Packages to Elected Officials, Departments and Outside Agencies		December 1, 2016
Preliminary Budget Meeting (How to Complete a Budget Package)	Recommended for all elected officials and departments	December, 2016
Personnel Requests Due	Due to HR	January 20, 2017
Complete Budget Packages Due to Finance		February 3, 2017
Commission Retreat		February 2017
Begin Budget Analysis/Input		February 10, 2017
Budget Package Due to County Manager		February 17, 2017
Revenue Projections Due		February 17, 2017
Commission Meets with Constitutional Officers, Elected Officials and Outside Agencies		March 6-10, 2017
Budget Committee Meets with Departments		March 2017
Manager Recommendations Finalized		April 21, 2017
Commission Work Sessions		May 8-12, 2017
Advertise Budget & Public Hearings	AD	June 6, 2017
	Public Hearing	June 13, 2017
	AD	June 20, 2017
Budget Adoption		June 27, 2017

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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 in 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 Fund	This fund is used to account for the personal items purchased for the benefit of the inmates of the Lowndes County Jail. All proceeds are returned to the Commissary Fund and must be used for items benefitting the inmates.	Modified Accrual
Drug Seizure Fund	This fund is used to account for funds received by the Sheriff related to drug interdiction. The funds are required to be used for programs that help reduce the use of drugs and to educate the public on drug resistance.	Modified Accrual
Law Library Fund	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 Excise Tax Fund (Hotel/Motel)	This fund is used to account of the collection of an accommodation excise tax, also referred to as a hotel/motel or "bed" tax. Statute determines how the funds may be spent depending on how much is collected. As of August 1, 2016, Lowndes County collects a tax of 7%. 4% is used for tourism promotion, 1% for tourism product development and 3% is transferred to the Special Services Fund.	Modified Accrual
Intergovernmental Grants Fund	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 is the payroll for Alternative Dispute Resolutions (ADR) which is reimbursed to the County.	Modified Accrual
Jail Operations Fund	The Jail Fund accounts for monies received from add-on fines that are set aside for staffing, maintenance and operation of the Lowndes County Jail. All expenditures in this fund relate to the jail.	Modified Accrual
Drug Abuse Treatment Fund	This fund accounts for monies received from add-one fines that are set aside for drug abuse treatment programs. Traditionally, this fund was used to fund the Lowndes Drug Action Council (LODAC); however, for fiscal year 2018, matching funds for the County's Accountability and DUI Accountability Court grants come from this fund as well.	Modified Accrual
Emergency Communications Fund	This fund accounts for all activities related to emergency communications. Included in this fund are the 911 Center, radio communications and the Public Safety Radio System, an 800 MHz system used throughout the County by various emergency responders. Users of the system pay the recurring costs of operations.	Modified Accrual
Victim/Witness Fund	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 Fund (Major Fund)	This fund was created with the settlement of the service delivery strategy agreement in 2008. Revenues are derived primarily from unincorporated sources and expenditures are primarily for the benefit of unincorporated citizens.	

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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 Purpose Local Option Sales Tax (SPLOST). A description of the County's capital project funds follows.	Modified Accrual
SPLOST V Fund	This fund accounts for the County's fifth SPLOST. It appears for historical purposes only.	Modified Accrual
Judicial/ Administrative and Jail Construction Fund	This fund accounts for the funds received from a bond issuance tied to SPLOST that was used to construct portions of the Judicial/Administrative Complex and some of the Jail construction.	Modified Accrual
SPLOST VI Fund (Major Fund)	This fund accounts for the County's sixth SPLOST. Unlike previous SPLOSTs, the County remits proceeds monthly to the various municipalities rather than holding them until spent. This SPLOST ended collections in 2013.	Modified Accrual
SPLOST VII Fund (Major Fund)	This fund accounts for the County's current SPLOST. Collections began in 2014 and will run for six years.	Modified Accrual
Public Roads – LMIG Fund	This fund accounts for funding received through the Georgia Department of Transportation (DOT) for Local Maintenance and Improvement Grants (LMIG) and Statewide Assistance Program (SAP) projects. These funds were previously accounted for under grants.	Modified Accrual
CDBG Second Harvest Construction Fund	This fund accounts for the Community Development Block Grant (CDBG) funds that were granted to the Second Harvest Food Bank for an expansion. This fund is presented for historical purposes only.	Modified Accrual
CDBG CAC Construction Fund	This fund accounts for the CDBG funds that were granted to the Children's Advocacy Center for construction of a new facility. Construction began in fiscal year 2017.	Modified Accrual
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 County's enterprise funds.	Accrual
Water & Sewer Fund (Major Fund)	This fund accounts for the revenues and expenses of the County's utility system which provides water and sewer services to customers in the unincorporated area. Revenues come primarily from user charges and are expensed for administration and operation of the departments. During fiscal year 2017, the department took over operation of the Moody AFB utility system.	Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Landfill Fund	This fund accounts for the activities related to landfill services. Revenues are primarily in the form of host fees from a private landfill located within the County. Expenditures are primarily for post closure care of the County's closed landfill and an appropriation to Keep Lowndes Valdosta Beautiful.	Accrual
Tax Lighting District Fund	This fund accounts for special tax lighting districts located within unincorporated Lowndes County. Districts are created through petition or covenant and approved by the Board of Commissioners. The County pays the monthly fee for street lights and property owners pay a special assessment on their annual property tax bill.	Accrual
Internal Service Funds	Like enterprise funds, internal service funds accounts for "business-like" activities but for internal customers. Following is a description of the County's internal service funds.	Accrual
Equipment Maintenance Fund	This fund accounts for the maintenance of all vehicles and equipment owned by the County. Previously, the Fleet Manager would reimburse this fund for maintenance and fuel costs; however, the Fleet Manager Fund was combined with the Equipment Maintenance Fund in 2016.	Accrual
Health Insurance Fund	This fund accounts for the County's self- insurance health plan.	Accrual
Workers Compensation Fund	This fund accounts for the County's workers' compensation plan.	Accrual
Technology Fleet Fund	This fund accounts for replacement of technology and management of programs that are used throughout the County government. This fund is managed by ITS and users of technology pay into the fund.	Accrual

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Functional Units

General Fund	Special Revenue	Capital Projects
ADR Animal Services Board of Assessors Board of Commissioners Board of Elections Board of Equalization Clerk of Court Community Corrections Contingency Coroner County Attorney County Clerk County Engineer County Manager 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 ITS Projects Juvenile Court Library Magistrate Court Mental Health Moody Support Group NPDES – Stormwater Operating Transfers Probate Court Probation Public Defender Public Health Public Works Recreation Authority Sheriff Solicitor General State Court Superior Court Tax Commissioner Traffic Lighting	Commissary: Sheriff – Commissary Drug Seizures: Sheriff – Drug Seizures Law Library: Law Library Accommodation Excise Tax: Conference Center Operating Transfers Tourism Authority Intergovernmental Grants: Accountability Court ADR DUI Accountability Court Intergovernmental Grants Sheriff – HEAT Solicitor – VOCA Drug Abuse Treatment: Accountability Court DUI Accountability Court LODAC Emergency Communications: 911 Operations Facilities Maintenance Operating Transfers Public Safety Radio System Radio Communications Victim/Witness: District Attorney Solicitor – Victim/Witness Special Services: Airport Authority Arts Commission Contingency County Planner Facilities Maintenance Fire Mosquito Control Operating Transfers Planning Commission/MPO SGRC Dues VALOR/GIS Zoning	SPLOST V: SPLOST Projects Judicial/Admin & Jail: Capital Projects SPLOST VI: Intergovernmental SPLOST Projects SPLOST VII: Intergovernmental Operating Transfers SPLOST Projects Public Roads – LMIG: LMIG Projects CDBG Second Harvest: Second Harvest CDBG CAC: Children's Advocacy Center

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Functional Units

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

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Accounting & 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).

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Budget and Equity Policy

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.

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:

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Investment Policy

- 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;
- 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.

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Investment Policy

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:

- 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.

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Debt Management Policy

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.

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.

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Debt Management Policy

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.

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

At the discretion of the Finance Director and/or Committee, the County may 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.

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Debt Management Policy

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.

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

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.

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Grants Management Policy

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

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Grants Management Policy

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. 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.

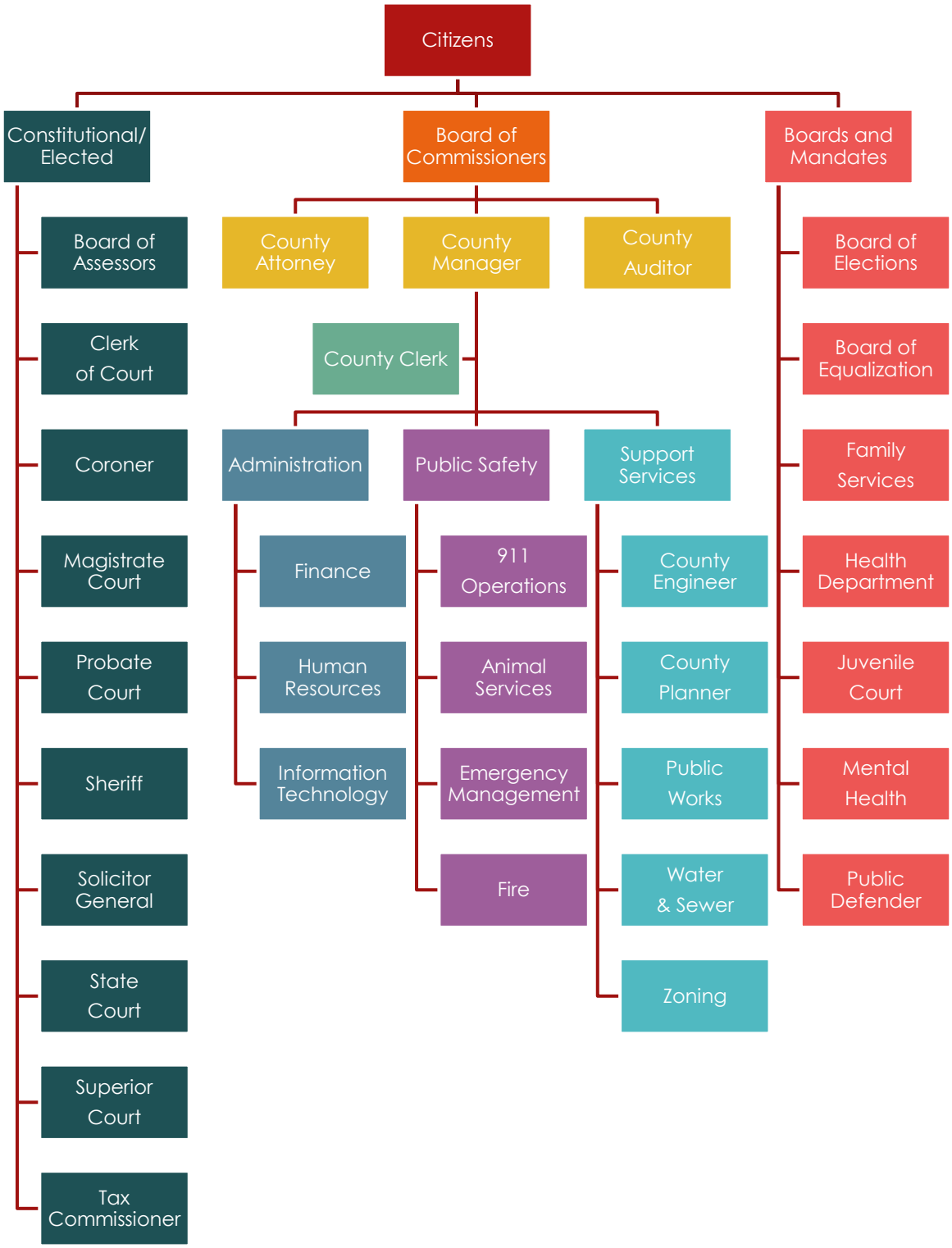
Funding Shortfalls**:** When there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or a lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	% Change
911 Operations	36	38	38	41	41	41	41	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Services (1)	12	14	14	14	14	14	14	0.00%
Board of Assessors	24	24	24	24	24	24	24	0.00%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	10	10	10	10	10	10	10	0.00%
Clerk of Court	22	22	22	23	23	23	23	0.00%
Community Corrections (2)	1	1	2	2	2	2	1	(50.00)%
Coroner	2	2	2	2	2	3	2	0.00%
County Clerk	5	4	3	3	3	3	3	0.00%
County Engineer	6	6	6	7	7	7	7	0.00%
County Manager	2	2	2	2	2	2	2	0.00%
County Planner	2	2	2	2	2	2	2	0.00%
Emergency Management	1	1	1	1	1	1	1	0.00%
Finance (3)	7	8	8	8	8	8	7	(12.50)%
Fire (4)	20	20	20	20	20	20	20	0.00%
Human Resources	4	4	4	4	4	5	4	0.00%
Information Technology	7	7	7	8	8	10	8	0.00%
Juvenile Court	2	2	2	2	2	2	2	0.00%
Magistrate Court (5)	11	11	11	11	11	12	12	9.09%
Probate Court	6	6	7	6	6	7	6	0.00%
Public Works	89	89	89	88	88	89	88	0.00%
Sheriff (6)	240	240	242	244	244	244	244	0.00%
Solicitor General	9	9	10	10	10	12	10	0.00%
State Court (7)	4	5	6	7	8	9	8	14.29%
Superior Court	15	17	14	14	14	14	14	0.00%
Tax Commissioner	21	21	21	21	21	22	21	0.00%
Water & Sewer (8)	19	19	20	21	23	23	23	9.52%
Zoning	3	3	3	3	3	3	3	0.00%
Total Positions	588	595	598	606	609	620	608	0.33%

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Personnel Summary

1 – Animal Services: While the number of positions did not change, an Animal Shelter Attendant was promoted to Sr. Animal Shelter Attendant.

2 – Community Corrections: Part-Time Community Corrections Officer was eliminated during the budget process for FY 2018.

3 – Finance: Co-op Student was eliminated during the budget process for FY 2018.

4 – Fire: While the number of positions did not change, a Code Enforcement Officer was moved to Administrative Assistant.

5 – Magistrate Court: An On-Call Judge was added during the budget process for FY 2018.

6 – Sheriff: While the total number of positions did not change, there were several positions eliminated and new ones created with the election of a new Sheriff.

7 – State Court: A DUI Court Coordinator was added for the DUI Accountability Court Grant.

8 – Water & Sewer: During FY 2017, the department took over operation of the Moody AFB utility system. A position added during FY 2017 was combined with another and three positions were hired for the Moody system.

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Financial Summary

	Governmental Activities			Business-Like Activities	
	General Fund	Special Revenue	Capital Project	Enterprise Fund	Internal Service
Revenue:					
Taxes	47,127,000	4,470,000	21,000,000	-	-
Licenses & Permits	5,000	120,000	-	-	-
Intergovernmental	271,238	1,689,985	-	-	-
Charges for Service	3,921,800	2,077,000	-	6,064,000	5,516,500
Fines & Forfeitures	1,950,000	1,653,750	-	-	-
Investment Income	10,000	-	750	-	-
Miscellaneous	42,500	637,000	-	630,000	2,944,375
	53,327,538	10,647,735	21,750,000	6,694,000	8,460,875
Expenditure/Expense:					
General Government	14,962,795	613,840	-	-	6,006,572
Judicial	6,396,903	553,803	-	-	-
Public Safety	19,201,403	8,162,847	-	-	-
Public Works	4,488,697	125,446	23,500,000	4,830,433	2,511,596
Health & Welfare	753,729	125,000	-	-	-
Culture & Recreation	4,725,000	70,000	-	-	-
Housing & Development	3,000,000	1,329,987	-	-	-
	53,528,527	10,980,923	23,500,000	4,830,433	8,518,168
Excess of Revenues Over Expenditures/Expenses	(200,989)	(333,188)	(1,750,000)	1,863,567	(57,293)
Non-Operating:					
Water & Sewer				(160,900)	-
Landfill				375,000	
Equipment Maintenance					
Fleet Manager					
Operating Transfers:					
Transfers In	1,085,000	1,072,511	-	-	-
Transfers Out	(884,011)	(673,500)	-	(600,000)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	65,823	(1,750,000)	1,477,667	(57,293)

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Financial Summary

	FY 2018 Budget	FY 2017 Budget	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
Revenue:					
Taxes	72,597,000	72,425,000	68,625,548	70,546,603	66,367,426
Licenses & Permits	125,000	130,000	140,279	116,054	115,807
Intergovernmental	1,961,223	1,801,467	3,251,529	2,988,193	2,757,802
Charges for Service	17,579,300	17,127,905	16,917,947	17,204,809	18,019,889
Fines & Forfeitures	3,603,750	3,513,750	3,045,706	2,804,180	3,057,472
Investment Income	10,750	10,750	16,353	32,572	48,189
Miscellaneous	4,253,875	4,411,692	4,422,411	4,942,508	3,838,244
	100,130,898	99,420,564	96,419,773	98,634,919	94,204,828
Expenditure/Expense:					
General Government	21,583,207	20,500,564	16,156,057	17,992,645	18,165,166
Judicial	6,950,706	7,355,426	6,864,027	6,346,942	6,060,279
Public Safety	27,364,250	27,667,327	26,469,437	26,652,172	26,756,428
Public Works	35,456,172	36,415,743	33,329,470	31,344,147	36,660,185
Health & Welfare	878,729	924,535	1,097,013	1,195,709	870,328
Culture & Recreation	4,795,000	4,725,000	4,675,915	4,829,388	4,681,078
Housing & Development	4,329,987	4,296,976	4,045,885	4,015,158	3,977,905
	101,358,051	101,885,571	92,637,803	92,376,162	97,171,370
Excess of Revenues Over Expenditures/Expenses	(1,227,153)	(2,465,007)	3,781,970	6,258,757	(2,966,542)
Non-Operating:					
Water & Sewer	(160,900)	(160,900)	(210,379)	(214,299)	(241,433)
Landfill	375,000	450,000	359,091	449,438	361,276
Equipment Maintenance		(300)	(1,236)		
Fleet Manager				(1,842)	(2,740)
Operating Transfers:					
Transfers In	2,157,511	2,352,282	6,616,645	2,331,554	1,968,506
Transfers Out	(2,157,511)	(2,352,282)	(6,616,645)	(2,331,554)	(1,968,506)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(1,013,053)	(2,176,207)	3,929,446	6,492,054	(2,849,439)

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Revenues by Sources

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Fund:				
Taxes	41,888,302	45,474,756	43,894,232	47,210,000
Licenses & Permits	4,229	1,771	6,223	5,000
Intergovernmental	466,359	364,879	258,784	265,038
Charges for Service	3,582,276	3,708,588	3,757,376	3,660,750
Fines & Forfeitures	1,757,452	1,650,856	1,976,064	1,815,000
Investment Income	16,522	21,576	9,397	10,000
Miscellaneous	81,747	115,781	237,957	26,000
Operating Transfers	889,000	916,000	1,085,000	1,085,000
Total General Fund	48,685,886	52,254,206	51,225,035	54,076,788
Commissary Fund:				
Charges for Service	214,161	330,712	251,532	280,000
Fines & Forfeitures	2,423	532	1,789	-
Miscellaneous	495,079	442,774	641,925	475,000
Total Commissary Fund	711,664	774,018	895,246	755,000
Drug Seized Fund:				
Fines & Forfeitures	586,902	465,146	296,844	1,000,000
Investment Income	1,694	3,099	1,265	-
Total Drug Seized Fund	588,596	468,245	298,109	1,000,000
Law Library Fund:				
Charges for Service	44,544	31,788	85,274	100,000
Investment Income	13,040	1,648	1,272	-
Total Law Library Fund	57,584	33,436	86,546	100,000
Accommodation Tax Fund:				
Taxes	281,051	312,292	322,379	400,000
Operating Transfers	168,237	101,745	116,345	-
Total Accommodation Tax	449,288	414,037	438,724	400,000
Intergovernmental Grants:				
Intergovernmental	624,093	807,987	1,362,712	752,802
Total Intergovernmental Grants	624,093	807,987	1,362,712	752,802
Jail Operations Fund:				
Fines & Forfeitures	424,355	397,365	454,036	415,500
Total Jail Operations Fund	424,355	397,365	454,036	415,500

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Revenues by Sources

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Fund:				
Taxes	40,833,612	47,210,000	47,127,000	(0.18)%
Licenses & Permits	7,060	5,000	5,000	0.00%
Intergovernmental	199,420	265,038	271,238	2.34%
Charges for Service	3,860,555	3,660,750	3,921,800	7.13%
Fines & Forfeitures	1,538,623	1,815,000	1,950,000	7.44%
Investment Income	12,238	10,000	10,000	0.00%
Miscellaneous	220,653	26,000	42,500	63.46%
Operating Transfers	1,085,000	1,085,000	1,085,000	0.00%
Total General Fund	47,757,161	54,076,788	54,412,538	0.62%
Commissary Fund:				
Charges for Service	166,989	280,000	165,000	(41.07)%
Fines & Forfeitures	1,278	-	-	0.00%
Miscellaneous	691,918	475,000	610,000	28.42%
Total Commissary Fund	860,185	755,000	775,000	2.65%
Drug Seized Fund:				
Fines & Forfeitures	-	1,000,000	1,000,000	0.00%
Investment Income	-	-	-	0.00%
Total Drug Seized Fund	-	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 Fund	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Taxes	399,495	400,000	440,000	10.00%
Operating Transfers	-	-	-	0.00%
Total Accommodation Tax	399,495	400,000	440,000	10.00%
Intergovernmental Grants:				
Intergovernmental	873,372	752,802	753,868	0.14%
Total Intergovernmental Grants	873,372	758,802	753,868	0.14%
Jail Operations Fund:				
Fines & Forfeitures	356,023	415,500	380,500	(8.42)%
Total Jail Operations Fund	356,023	415,500	380,500	(8.42)%

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Revenues by Sources

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Drug Abuse Treatment Fund:				
Intergovernmental	49,897	41,273	43,192	39,000
Fines & Forfeitures	168,455	173,357	180,261	155,000
Total Drug Abuse Treatment	218,352	214,631	223,454	194,000
Emergency Communications:				
Intergovernmental	583,083	594,617	482,623	659,627
Charges for Service	1,776,871	1,716,454	1,764,386	1,730,000
Miscellaneous	26,189	24,367	27,008	27,000
Operating Transfers	829,879	845,041	897,741	1,087,282
Total Emergency Communications	3,216,023	3,180,479	3,171,758	3,503,909
Victim/Witness Fund:				
Intergovernmental	102,317	103,475	96,940	85,000
Fines & Forfeitures	117,887	116,925	136,710	128,250
Total Victim/Witness Fund	220,203	220,400	233,650	213,250
Special Services Fund:				
Taxes	3,514,154	3,654,553	3,882,138	3,815,000
Licenses & Permits	111,578	114,284	134,056	125,000
Charges for Service	40,615	48,108	44,896	45,000
Investment Income	34	-	-	-
Miscellaneous	4,267	-	-	-
Operating Transfers	-	-	89,398	180,000
Total Special Services Fund	3,670,648	3,816,945	4,150,488	4,165,000
SPLOST V Fund:				
Investment Income	3,522	1,594	13	-
Total SPLOST V Fund	3,522	1,594	13	-
SPLOST VI Fund:				
Taxes	10,451,573	-	-	-
Investment Income	13,089	2,310	1,023	750
Total SPLOST VII Fund	10,464,662	2,310	1,023	750
SPLOST VII Fund:				
Taxes	10,232,346	21,105,002	20,526,799	21,000,000
Investment Income	288	2,345	3,384	-
Miscellaneous	-	910	-	-
Total SPLOST VII Fund	10,232,634	21,108,257	20,530,183	21,000,000

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Revenues by Sources

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Drug Abuse Treatment Fund:				
Intergovernmental	43,727	39,000	46,500	19.23%
Fines & Forfeitures	146,223	155,000	150,000	(3.23)%
Total Drug Abuse Treatment	189,950	194,000	196,500	1.29%
Emergency Communications				
Intergovernmental	505,695	659,627	806,617	22.28%
Charges for Service	1,515,275	1,730,000	1,765,000	2.02%
Miscellaneous	27,416	27,000	27,000	0.00%
Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total Emergency Communications	2,863,097	3,503,909	3,482,628	(0.61)%
Victim/Witness Fund:				
Intergovernmental	83,839	85,000	83,000	(2.35)%
Fines & Forfeitures	111,523	128,250	123,250	(3.90)%
Total Victim/Witness Fund	195,362	213,250	206,250	(3.28)%
Special Services Fund:				
Taxes	4,067,295	3,815,000	4,030,000	5.64%
Licenses & Permits	112,501	125,000	120,000	(4.00)%
Charges for Service	49,295	45,000	47,000	4.44%
Investment Income	-	-	-	0.00%
Miscellaneous	26,359	-	-	0.00%
Operating Transfers	-	180,000	188,500	4.72%
Total Special Services Fund	4,255,450	4,165,000	4,385,500	5.29%
SPLOST V Fund:				
Investment Income	-	-	-	0.00%
Total SPLOST V Fund	-	-	-	0.00%
SPLOST VII Fund:				
Taxes	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Total SPLOST VII Fund	-	-	-	0.00%
SPLOST VII Fund:				
Taxes	20,221,931	21,000,000	21,000,000	0.00%
Investment Income	2,166	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total SPLOST VII Fund	20,224,097	21,000,000	21,000,000	0.00%

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Revenues by Sources

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Roads – LMIG Fund:				
Intergovernmental	932,053	803,849	801,156	-
Total Public Roads – LMIG Fund	932,053	803,489	801,156	-
CDBG Second Harvest Fund:				
Intergovernmental	-	272,472	206,123	-
Total CDBG Second Harvest Fund	-	272,472	206,123	-
CDBG CAC Fund:				
Intergovernmental	-	-	-	-
Total CDBG CAC Fund	-	-	-	-
Water & Sewer Fund:				
Charges for Service	4,740,100	4,787,662	5,505,006	4,835,000
Miscellaneous	633,160	926,614	727,254	580,000
Operating Transfers	81,390	468,768	3,680,223	-
Non-operating	170	12	2,563	-
Total Water & Sewer Fund	5,454,820	6,183,056	9,915,046	5,415,000
Landfill Fund:				
Miscellaneous	-	-	11,857	-
Non-operating	361,086	449,426	356,528	450,000
Total Landfill Fund	361,086	449,426	368,385	450,000
Tax Lighting District Fund:				
Charges for Service	253,546	265,807	283,497	283,000
Total Tax Lighting District Fund	253,546	265,807	283,497	283,000
Equipment Maintenance Fund:				
Charges for Service	515,616	503,591	115,890	122,500
Miscellaneous	-	-	2,766,410	2,839,692
Operating Transfers	-	-	747,937	-
Total Equipment Maintenance	515,616	503,591	3,640,237	2,962,192
Health Insurance Fund:				
Charges for Service	6,369,788	5,182,780	4,519,412	5,493,288
Non-operating	21	-	-	-
Total Health Insurance Fund	6,369,809	5,182,780	4,519,412	5,493,288

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Revenues by Sources

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Roads – LMIG Fund:				
Intergovernmental	1,350,679	-	-	0.00%
Total Public Roads – LMIG Fund	1,350,679	-	-	0.00%
CDBG Second Harvest Fund:				
Intergovernmental	-	-	-	0.00%
Total CDBG Second Harvest Fund	-	-	-	0.00%
CDBG CAC Fund:				
Intergovernmental	125,425	-	-	0.00%
Total CDBG CAC Fund	125,425	-	-	0.00%
Water & Sewer Fund:				
Charges for Service	6,289,144	4,835,000	5,780,000	19.54%
Miscellaneous	1,060,435	580,000	620,000	6.90%
Operating Transfers	41,478	-	-	0.00%
Non-operating	203,544	-	-	0.00%
Total Water & Sewer Fund	7,594,600	5,415,000	6,400,000	18.19%
Landfill Fund:				
Miscellaneous	8,233	-	10,000	100.00%
Non-operating	350,052	450,000	375,000	(16.67)%
Total Landfill Fund	358,285	450,000	385,000	(14.44)%
Tax Lighting District Fund:				
Charges for Service	290,436	283,000	284,000	0.35%
Total Tax Lighting District Fund	290,436	283,000	284,000	0.35%
Equipment Maintenance Fund:				
Charges for Service	124,005	122,500	120,500	(1.63)%
Miscellaneous	2,839,692	2,839,692	2,350,621	(17.22)%
Operating Transfers	-	-	-	0.00%
Total Equipment Maintenance	2,963,697	2,962,192	2,471,121	(16.58)%
Health Insurance Fund:				
Charges for Service	5,739,730	5,493,288	4,799,000	(12.64)%
Non-operating	-	-	-	0.00%
Total Health Insurance Fund	5,739,730	5,493,288	4,799,000	(12.64)%

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Revenues by Sources

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Fleet Manager Fund:				
Miscellaneous	2,597,800	3,432,062	-	-
Total Fleet Manager Fund	2,597,800	3,432,062	-	-
Workers Compensation Fund:				
Charges for Service	482,370	629,316	590,678	578,367
Total Workers Compensation Fund	482,370	629,316	590,678	578,367
Technology Fleet Fund:				
Miscellaneous	-	-	-	464,000
Total Technology Fleet Fund	-	-	-	464,000
All Funds				
Taxes	66,367,426	70,546,603	68,625,548	72,425,000
Licenses & Permits	115,807	116,084	140,279	130,000
Intergovernmental	2,757,802	2,988,193	3,251,529	1,801,467
Charges for Service	18,019,889	17,204,809	16,917,947	17,127,905
Fines & Forfeitures	3,057,472	2,804,180	3,045,706	3,513,750
Investment Income	48,189	32,572	16,353	10,750
Miscellaneous	3,838,244	4,942,508	4,442,411	4,411,692
Operating Transfers	1,968,506	2,331,554	6,616,645	2,352,282
Non-operating	361,277	449,437	359,091	450,000
Total All Funds	96,534,611	101,415,911	103,395,508	102,222,846

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Revenues by Sources

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Fleet Manager Fund:				
Miscellaneous	-	-	-	0.00%
Total Fleet Manager Fund	-	-	-	0.00%
Workers Compensation Fund:				
Charges for Service	653,851	578,367	597,000	3.22%
Total Workers Compensation Fund	653,851	578,367	597,000	3.22%
Technology Fleet Fund:				
Miscellaneous	463,999	464,000	593,754	27.96%
Total Technology Fleet Fund	463,999	464,000	593,754	27.96%
All Funds:				
Taxes	65,522,334	72,425,000	72,597,000	0.24%
Licenses & Permits	119,561	130,000	125,000	(3.85)%
Intergovernmental	3,182,156	1,801,467	1,961,223	8.87%
Charges for Service	18,689,279	17,127,905	17,579,300	2.64%
Fines & Forfeitures	2,153,670	3,513,750	3,603,750	2.56%
Investment Income	15,418	10,750	10,750	0.00%
Miscellaneous	5,338,706	4,411,692	4,253,875	(3.58)%
Operating Transfers	1,941,189	2,352,282	2,157,511	(8.28)%
Non-operating	553,596	450,000	375,000	(16.67)%
Total All Funds	97,515,909	102,222,846	102,663,409	0.43%

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Revenue Charts

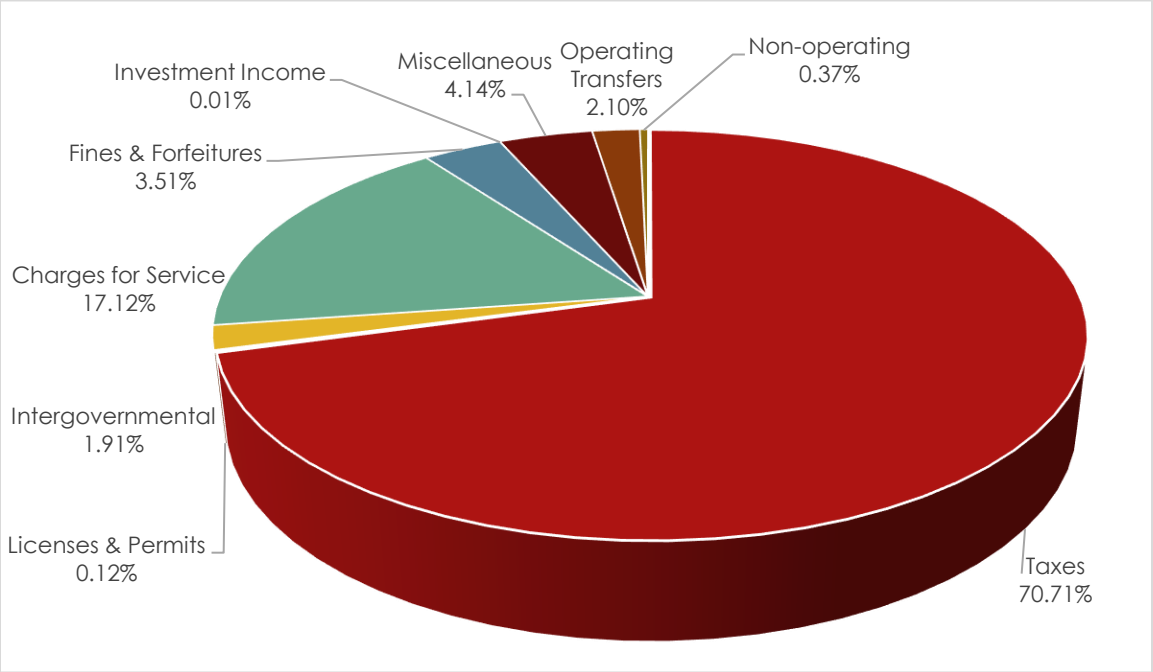


FIGURE 7 - ALL FUNDS REVENUES BY TYPE

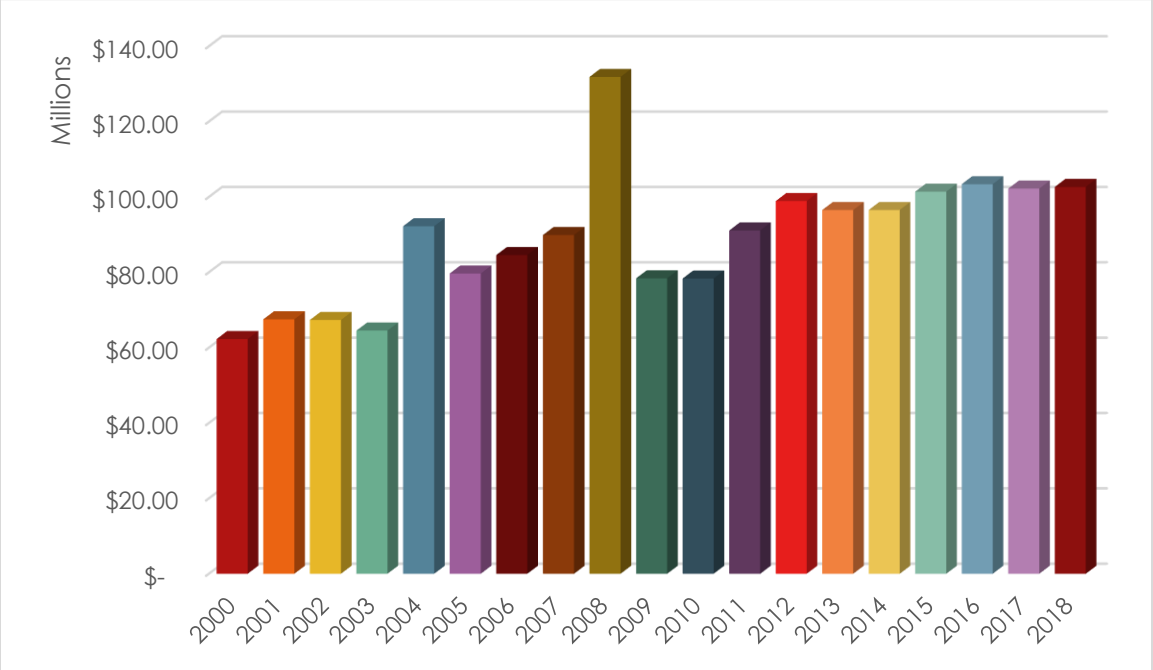


FIGURE 8 - ALL FUNDS REVENUE HISTORY

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Revenue Sources and Assumptions

Taxes:

Property Tax: For many years, the Board of Commissioners could rely on a grown factor of 3.0% to 3.5% in property taxes. Since 2011, tax revenue projections have basically been flat. When the economy slowed down, the growth from construction went away overnight. Additionally, the General Assembly took several steps towards tax reforms. First, in 2009, they froze values at the 2008 levels for three years. Then, in 2012, they passed the Title Ad Valorem Tax (TAVT), which replaced the traditional "birthday" tax on vehicles with an upfront TAVT. Older vehicles are still on the old system but are coming off rapidly. Besides affecting ad valorem on vehicles, the TAVT also eliminated the sales tax on vehicle sales, further impacting the budget.

During 2015, the Board of Assessors contracts for a large partial re-evaluation of properties in the county. There were significant delays due to the re-evaluation and the bills went out later than normal. Also, due to the large increases, there were more appeals than usual, further impacting the budget.

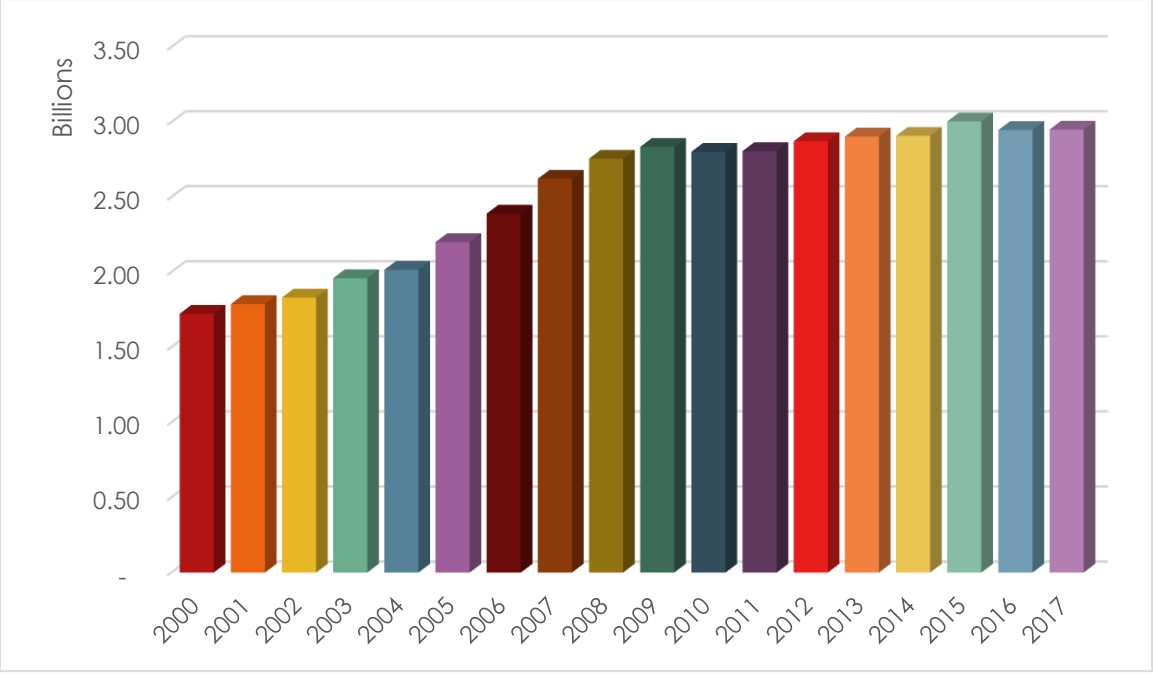


FIGURE 9 - COUNTY WIDE DIGEST HISTORY

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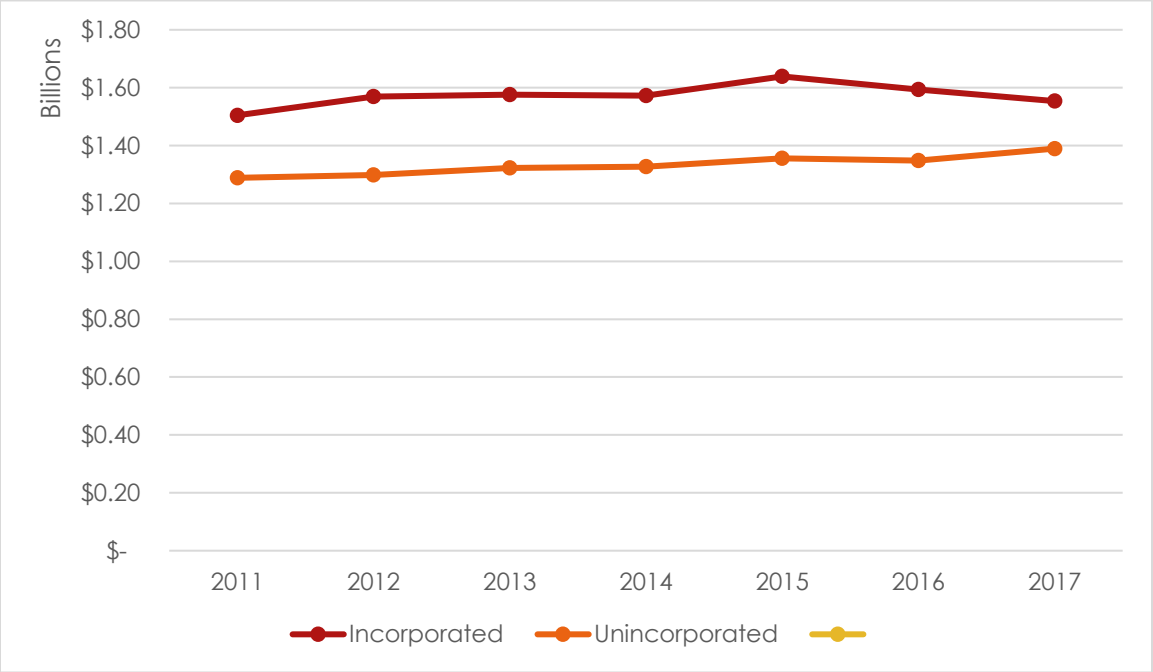


FIGURE 10 - NET DIGEST HISTORY

Looking at the trends, since 2011 the incorporated digest has grown 3.33% while the unincorporated digest has grown 7.84%. However, from 2016 to 2017, the incorporated digest decreased by 2.44% while the unincorporated digest grew by 3.07%.

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

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 find balance and recognizes it as revenue in the following year. Every ten years, on the second year following the census, local governments must renegotiate the allocation of the tax. The General Assembly has made several changes in the law over time, resulting in a challenge to the constitutionality of the act. As a result, the current allocation remains in effect for Lowndes County.

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Revenue Sources and Assumptions

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 also began impacting collections in 2014. Over the past several years, the State of Georgia has reported increased revenues including in sales tax collections; however, locally, sales tax continues to be flat or declining. Increases in online sales appears to be a large factor.

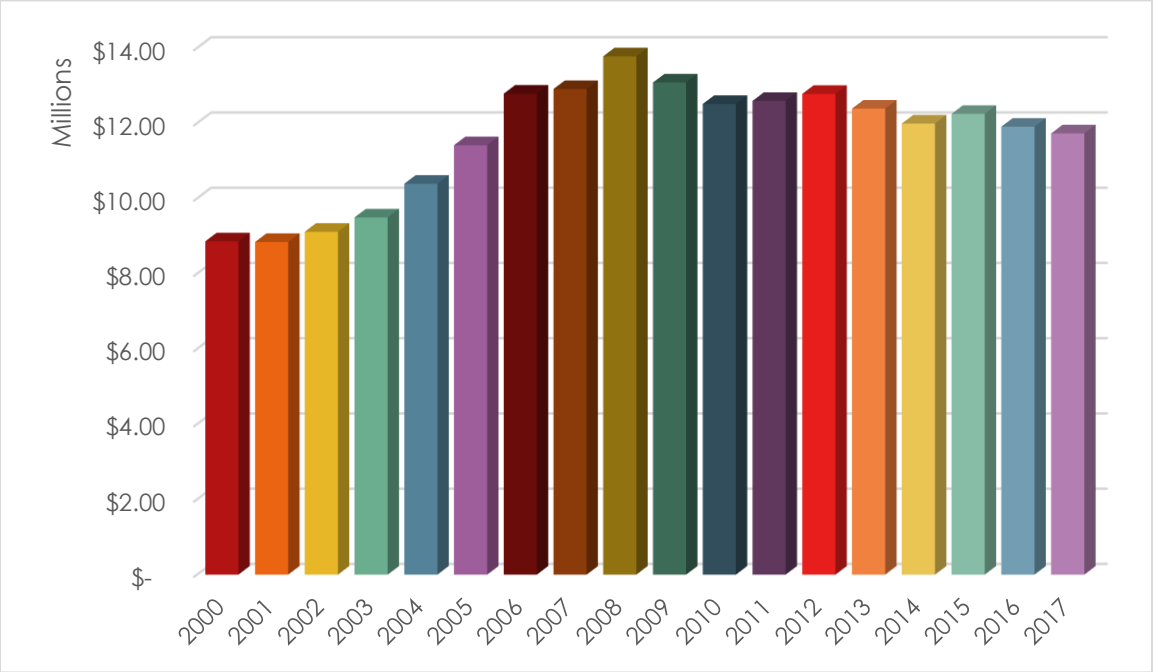


FIGURE 11 - LOST HISTORY

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. As with Local Option Sales Tax, the economy, legislation and online sales have all had an impact.

 - State of Georgia

 - Property Tax Relief (LOST)

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- Capital Improvements (SPLOST)


- Capital Improvements in School Systems (EdSPLOST)

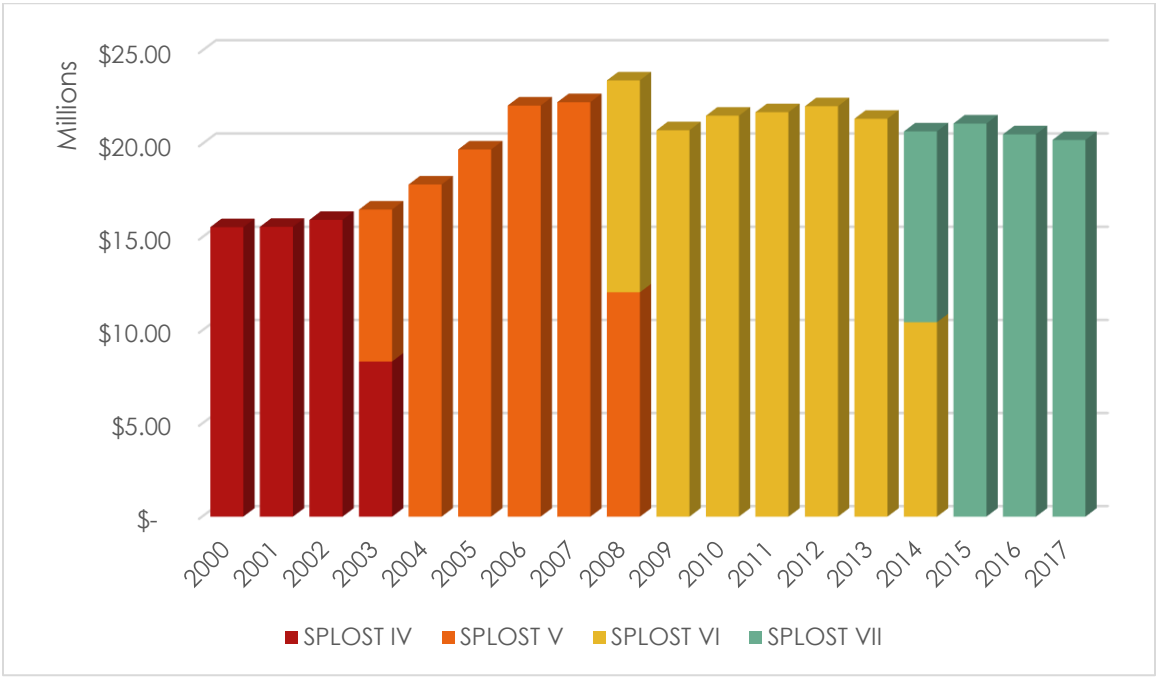


FIGURE 12 - SPLOST HISTORY

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 data. Prior to 2009, this tax was accounted for in the General Fund but was moved into the Special Services Fund created as part of the service delivery agreement in 2008.

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, this revenue line is traditionally steady. Occupation taxes are budgeted based on historical data.

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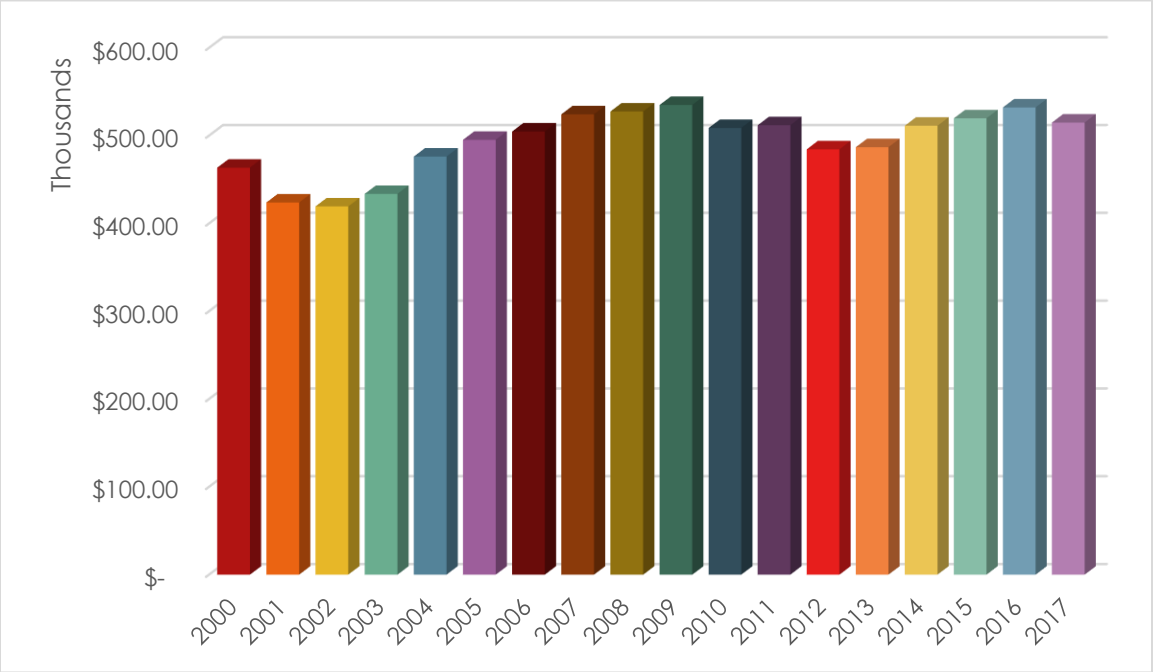


FIGURE 13 - ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

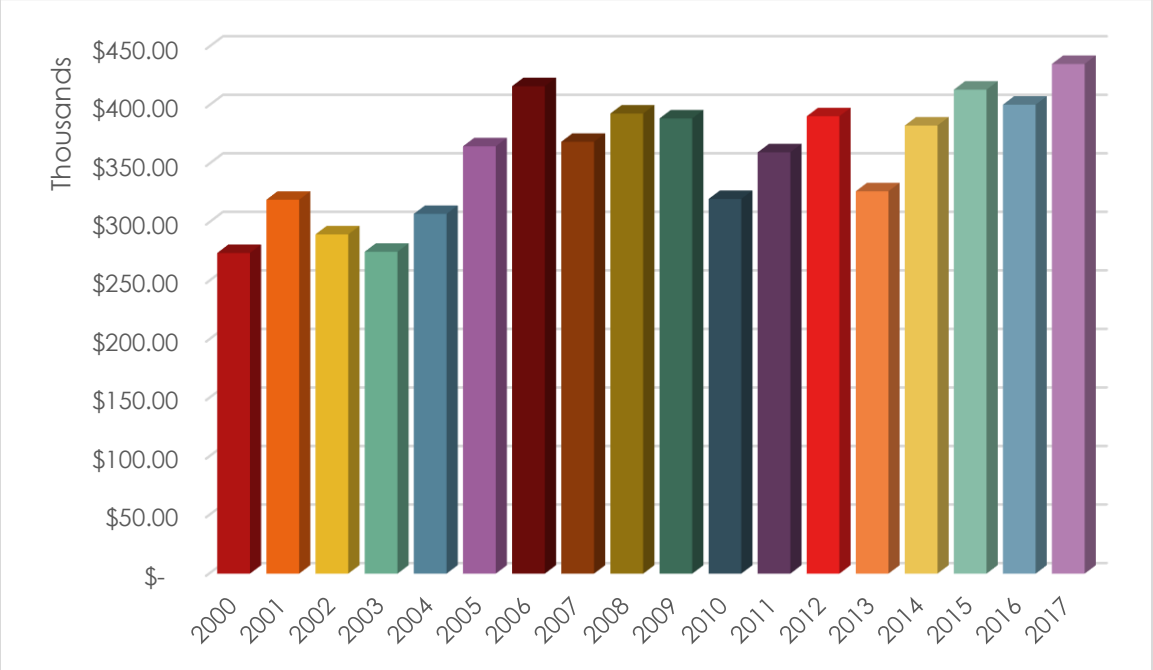


FIGURE 14 - OCCUPATIONAL TAX HISTORY

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Revenue Sources and Assumptions

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 historically had two cable providers; however, one has changed ownership many times in recent years and has indicated that they will no longer serve the area. Additionally, providers may be franchised with the State rather than locally.

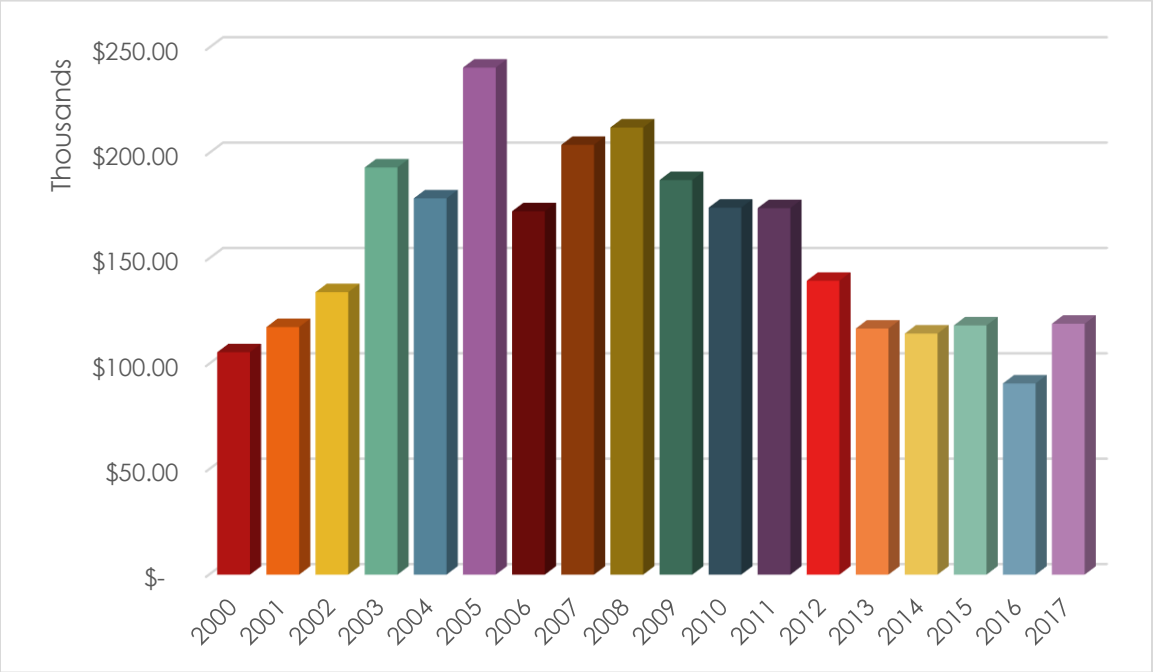


FIGURE 15 - FRANCHISE TAX HISTORY

Insurance Premium Tax: This tax is based on the gross direct premium of homeowners' insurance sold and is returned to the County from the Georgia Department of Revenue. The budget is based on the prior year collections and historical data. As the community has grown, so has the tax. Many years ago, the insurance premium tax was used to reduce property taxes for unincorporated citizens. Over a four-year period, the Board of Commissioners phased out the rollback and used the funds for fire protection and other unincorporated services. As the Fire Department's ISO rating improved, insurance rates were also reduced for homeowners.

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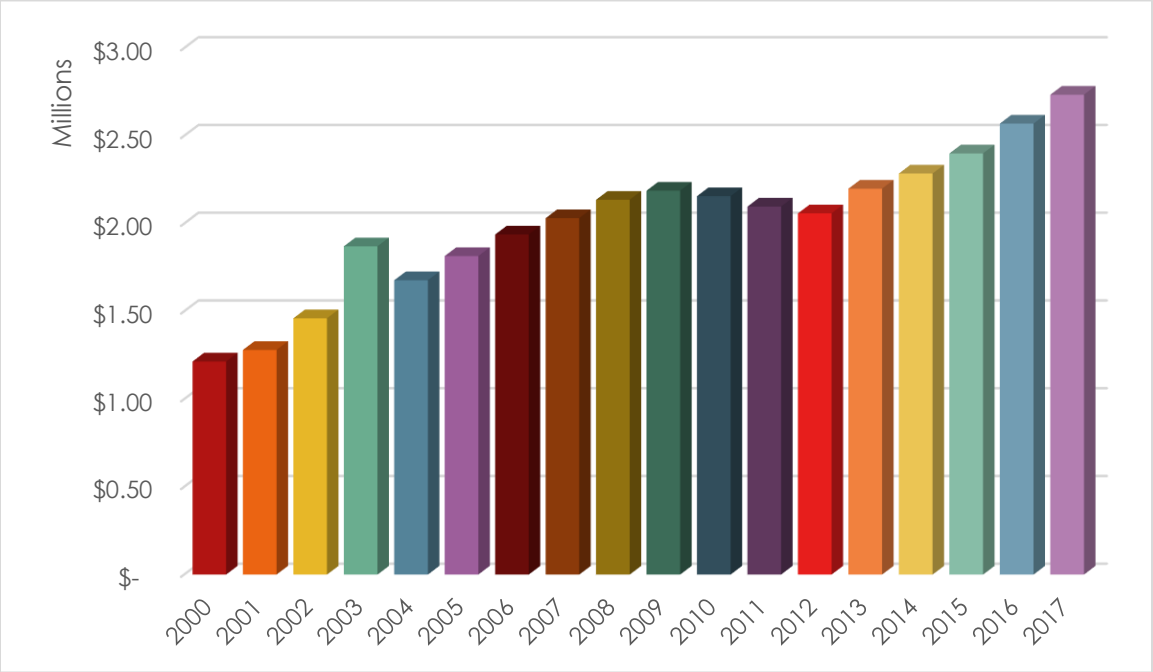


FIGURE 16 - INSURANCE PREMIUM TAX HISTORY

Accommodation Excise Tax: This tax, also known as the Hotel/Motel Tax or "Bed" Tax, is a tax on the provision of lodgings and accommodations. Previously, Lowndes County collected 100% of the tax; however, in 2008, the City of Valdosta began collecting for hotels located within the city limits. The City of Hahira began collecting in 2009. In June of 2016, the Board of Commissioners adopted a new ordinance, increasing the tax from 5% to 7%. Per the statute regarding accommodation taxes, 57.14% of the tax will be used for tourism promotion, 14.29% will be used for tourism product development and the remaining portion will be transferred to the Special Services Fund.

Licenses & Permits:

Alcoholic Beverage: Lowndes County requires that businesses engaging in the sale of alcoholic beverages in the unincorporated area purchase a license to do so annually. The local license is required for the business to obtain the required state license. The budget for this item is based on current active businesses and the fee structure currently in effect. Overall, there has been very little fluctuation in collections in recent years.

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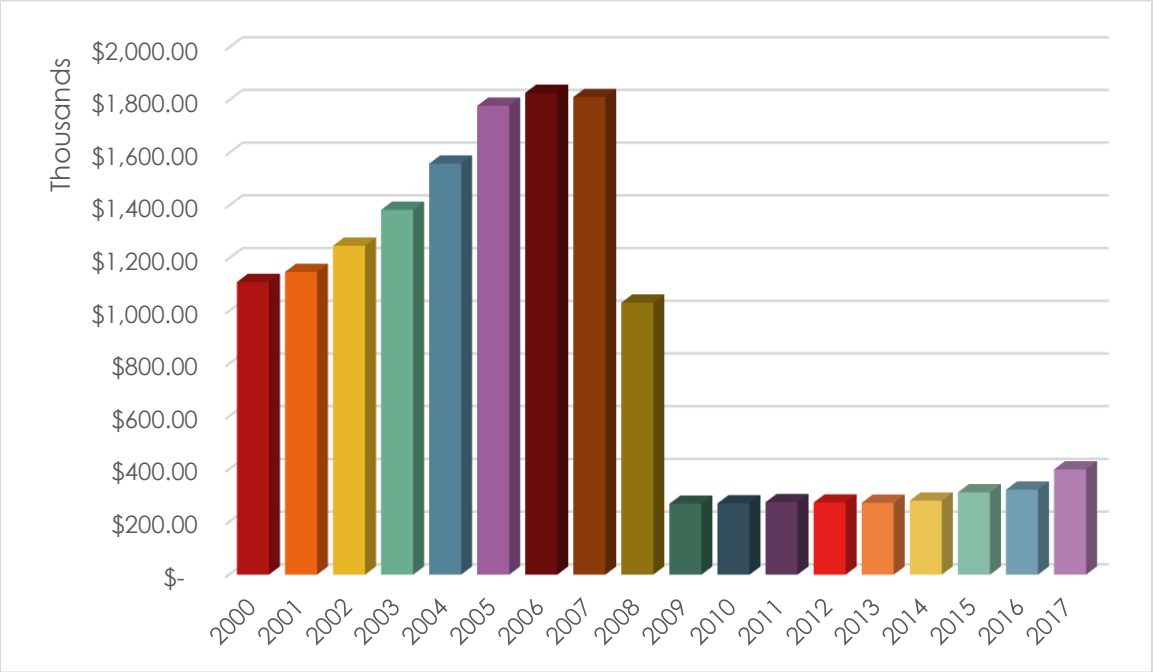


FIGURE 17 - ACCOMMODATION EXCISE TAX HISTORY

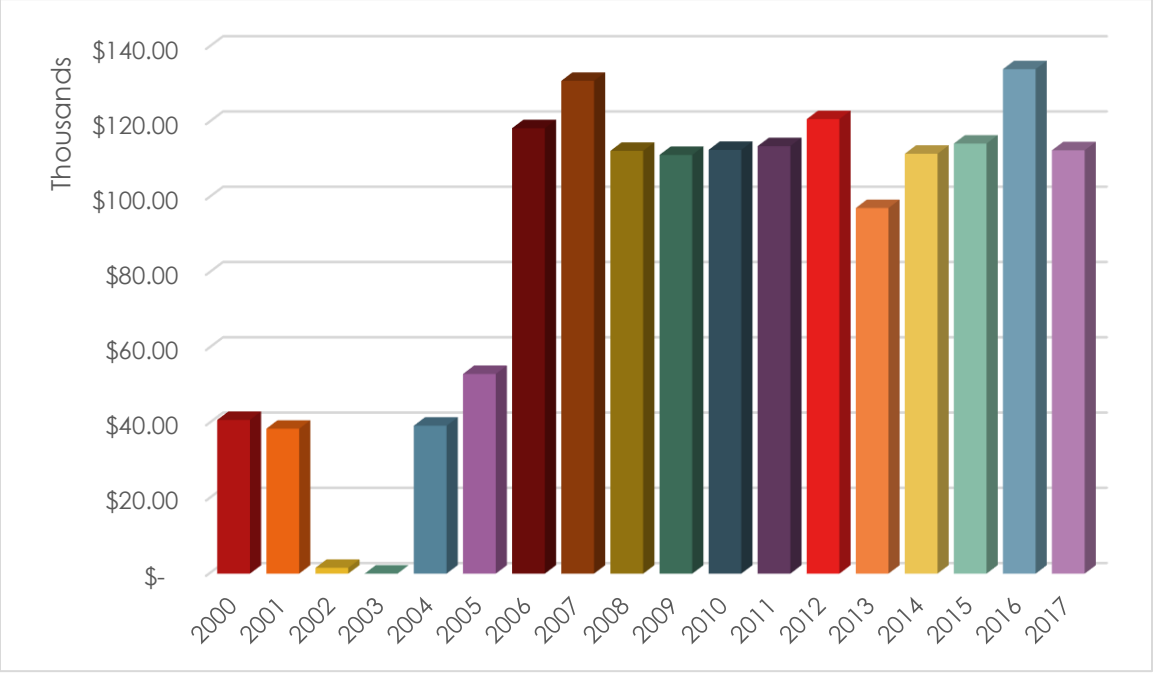


FIGURE 18 - ALCOHOLIC BEVERAGE LICENSE HISTORY (2002, 2003 INCLUDED IN OCCUPATIONAL TAX)

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Intergovernmental:

Other Government – ADR: Per an agreement with the Superior Court, Lowndes County processes the payroll for Alternative Dispute Resolution (ADR). This line item represents the repayment of personnel costs to Lowndes County. In the FY 2018, this line appears in the General Fund as well, representing a funding agreement for one position.

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 other 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.

Victim/Witness: The Victim/Witness fund serves victims of crime using add-on fines form the courts to fund those services. This represents the monies received from other municipalities from their court services. In recent years, fine monies have shown a decline, even those from the cities.

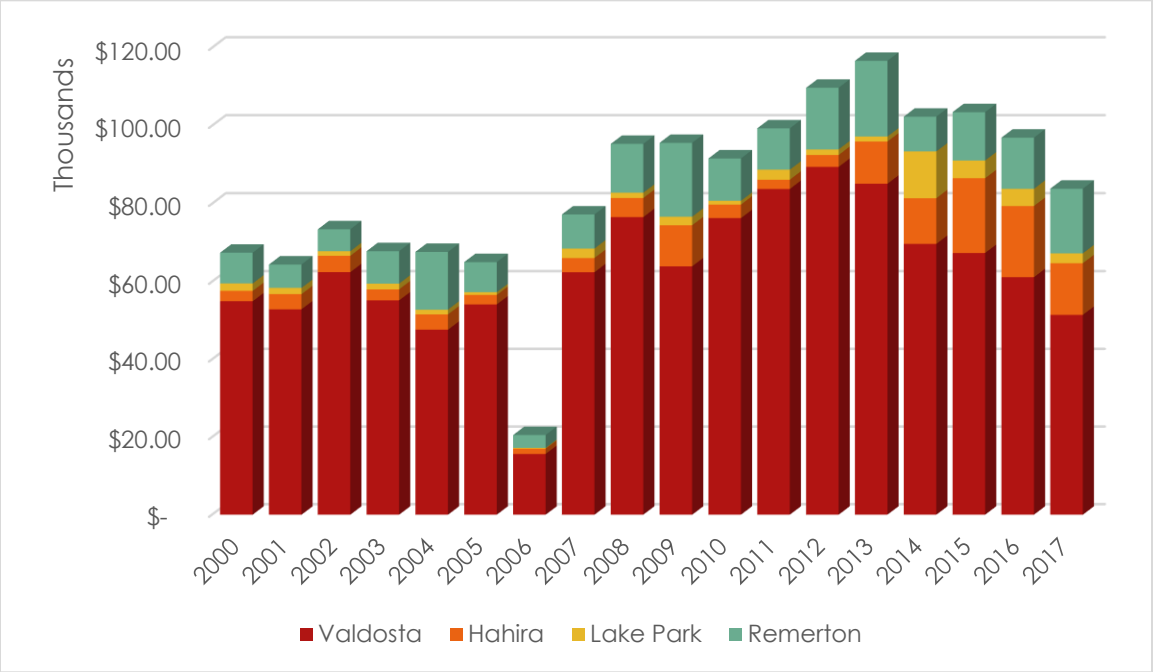


FIGURE 19 - VICTIM WITNESS (OTHER GOVERNMENT) HISTORY

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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 a rate. Budgets are based on historical collections, current rates and population estimates. In recent years, collections were down due to cities turning over prisoners faster. Beginning July 1, 2017, the Sheriff increased the rates for other governments.

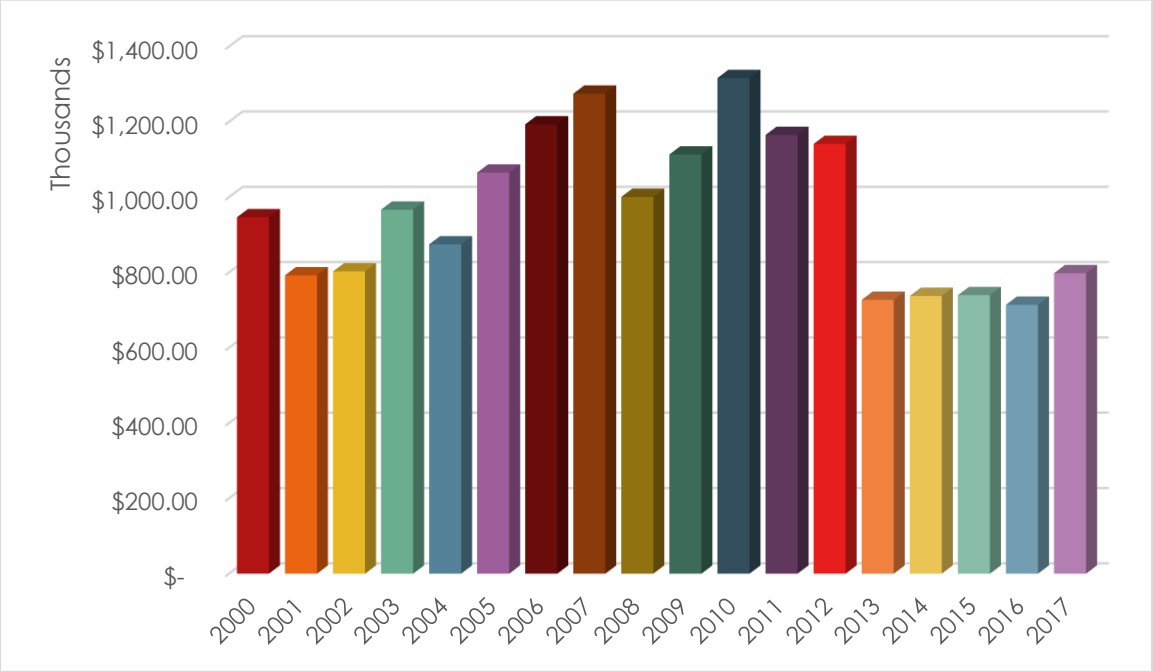


FIGURE 20 - PRISONER HOUSING HISTORY

Board of Elections: The Board of Elections primarily collects fees for reimbursements of elections costs from municipalities and school systems and from qualifying fees. This varies annually based on the types of elections scheduled. During the current budget, there are two elections; however, one is a municipal election.

Court Fees: The Clerk of Court, Magistrate Court and Probate all charge fees for various filing in their offices. Each line item is budgeted based on historical trends and any upcoming changes. Of note, the Probate Court began using its own bank account in 2014, remitting to the County monthly. As with fines, court fees are also declining.

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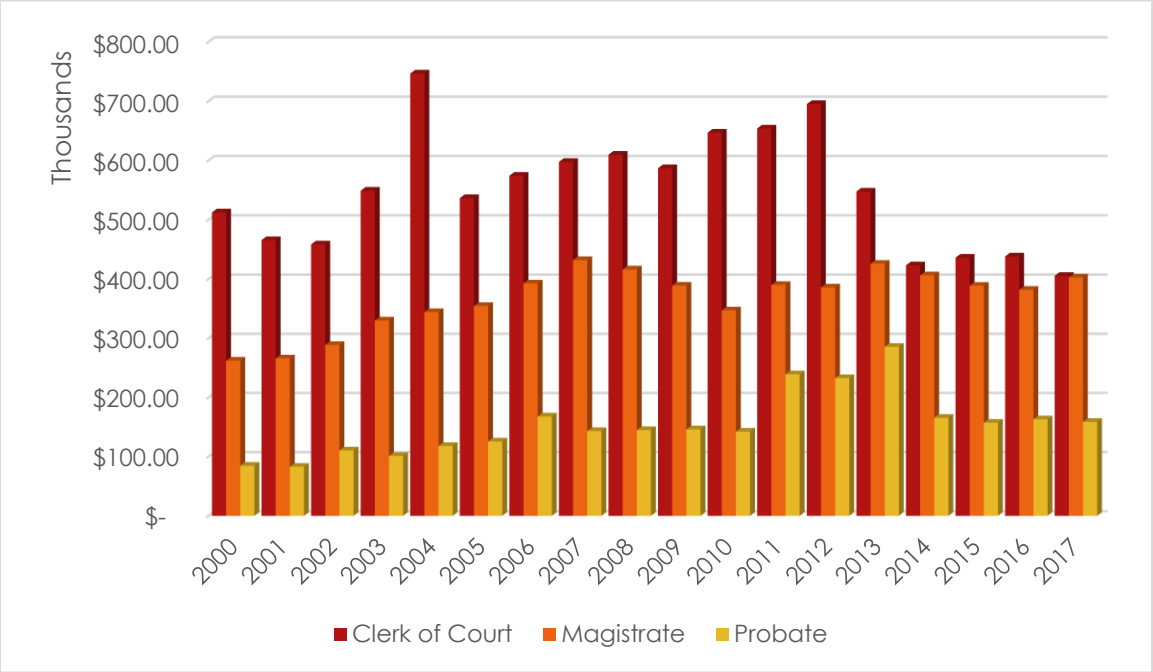


FIGURE 21 - COURT FEES HISTORY

Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs of treatment and care of animals housed in the shelter. In budgeting for this line, historical trends, population and changes in rates are taken into account. Increased activities from rescues and "clear the shelter" events have reduced the pets available in the shelter.

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

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

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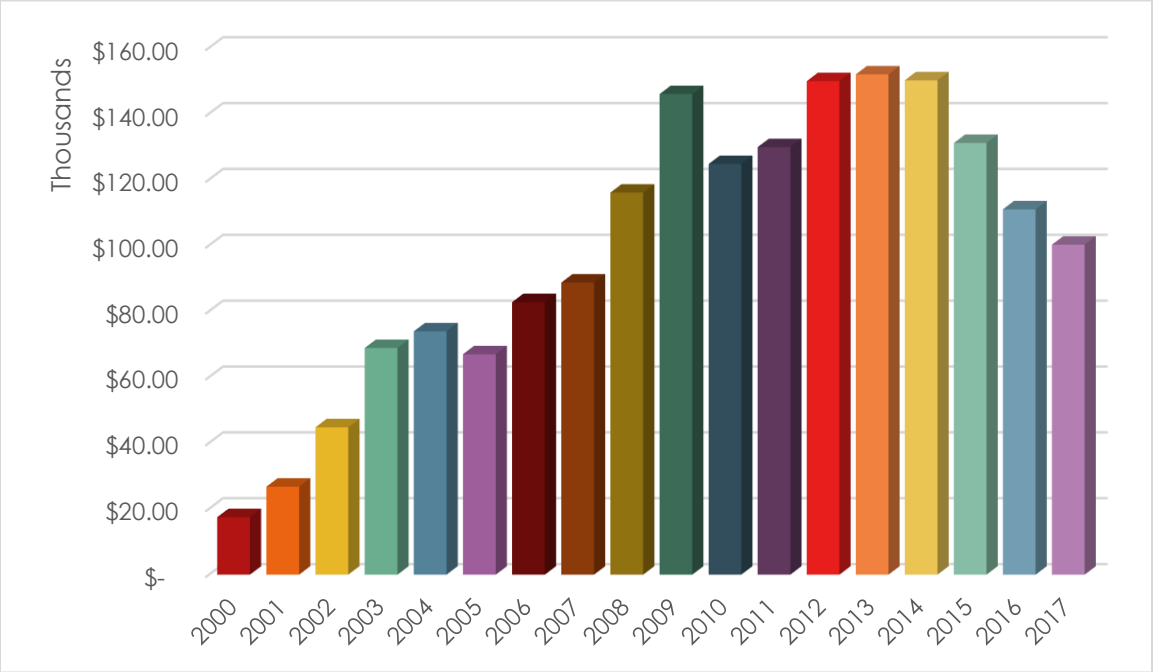


FIGURE 22 - ANIMAL SHELTER FEE HISTORY

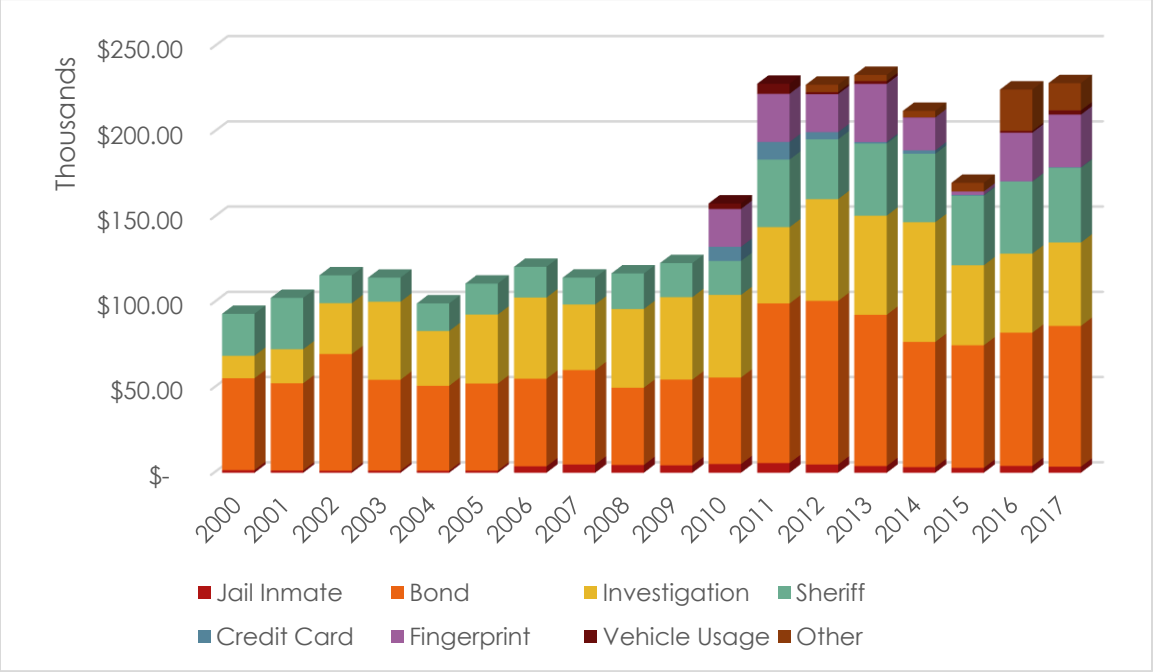


FIGURE 23 - LCSO FEE HISTORY

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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 as well as contract changes.

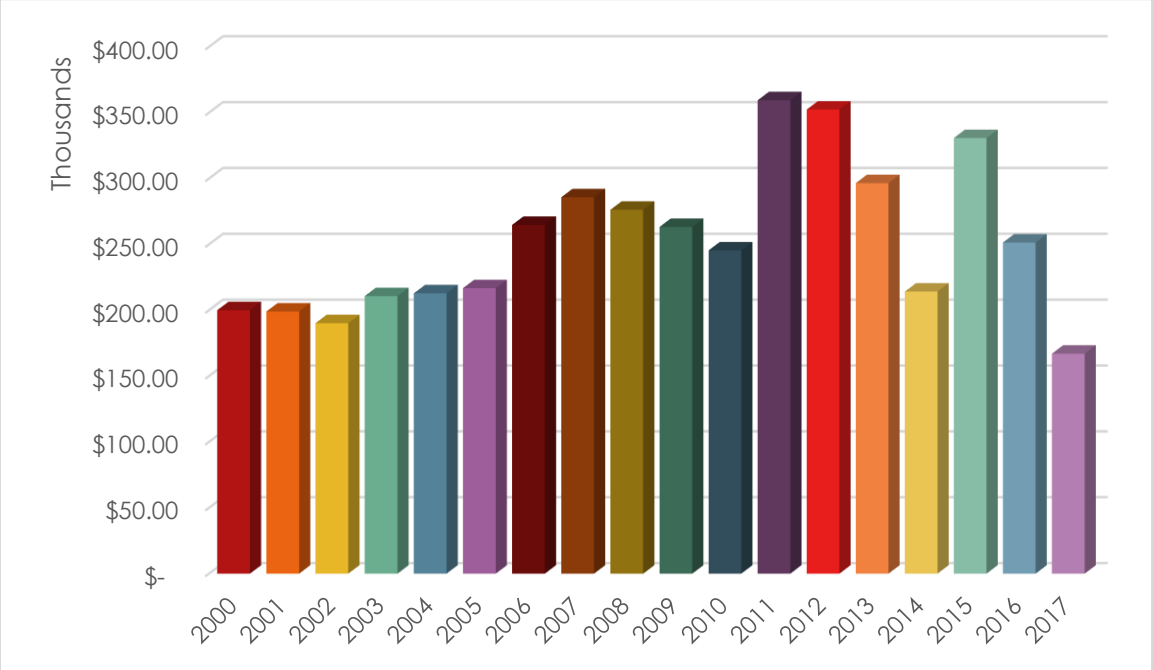


FIGURE 24 - COMMISSARY FEE HISTORY

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 per month. The 911 Center is a county-wide service so all surcharges are remitted to Lowndes County. In recent years, there has been a slight decrease in landlines due in part to a trend of eliminating landline phones in favor or cellular and VOIP systems.

Zoning Fees: The Lowndes County Unified Land Development Code (ULDC) defines land use in the unincorporated area. 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 to the Board of Commissioners for final approval. Prior to 2007, Zoning was a joint service with the City of Valdosta.

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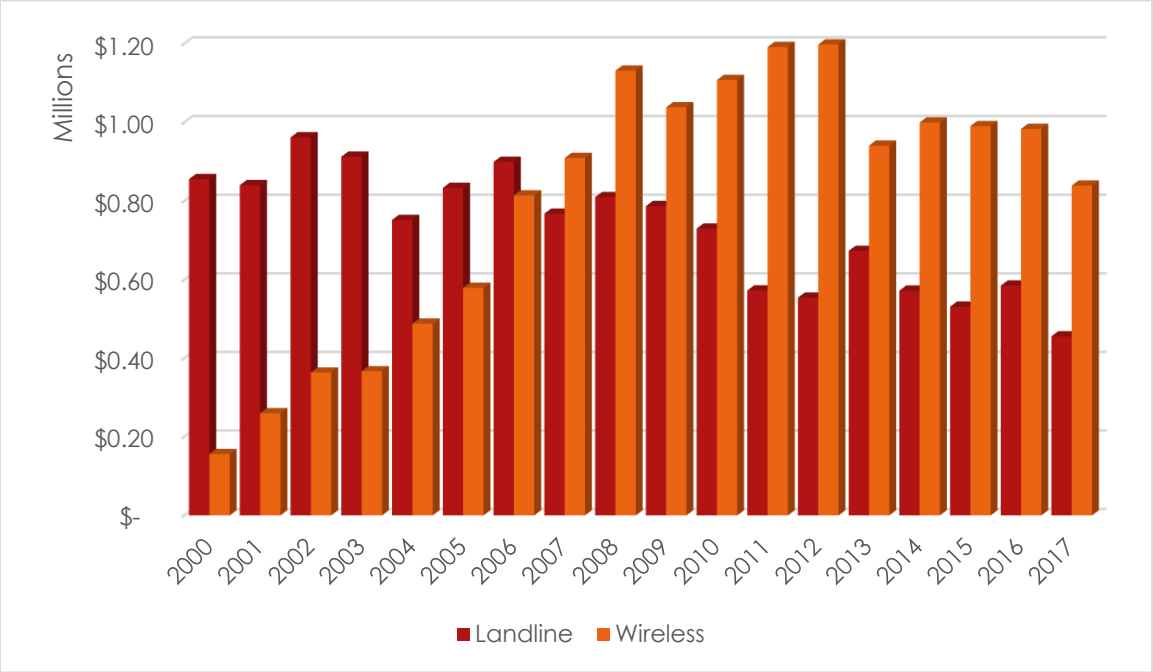


FIGURE 25 - 911 SURCHARGE HISTORY

Water & 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.

Motor Service Fees: The County Maintenance Shop provides fuel and maintenance for all County vehicles and equipment as well as some other municipalities and authorities. In exchange for those services, a user charge based on historical costs is assessed to cover operation of the shop. This line represents revenues received from other agencies for maintaining their vehicles and providing them with fuel. There is a small overhead charge included in the cost to outside agencies.

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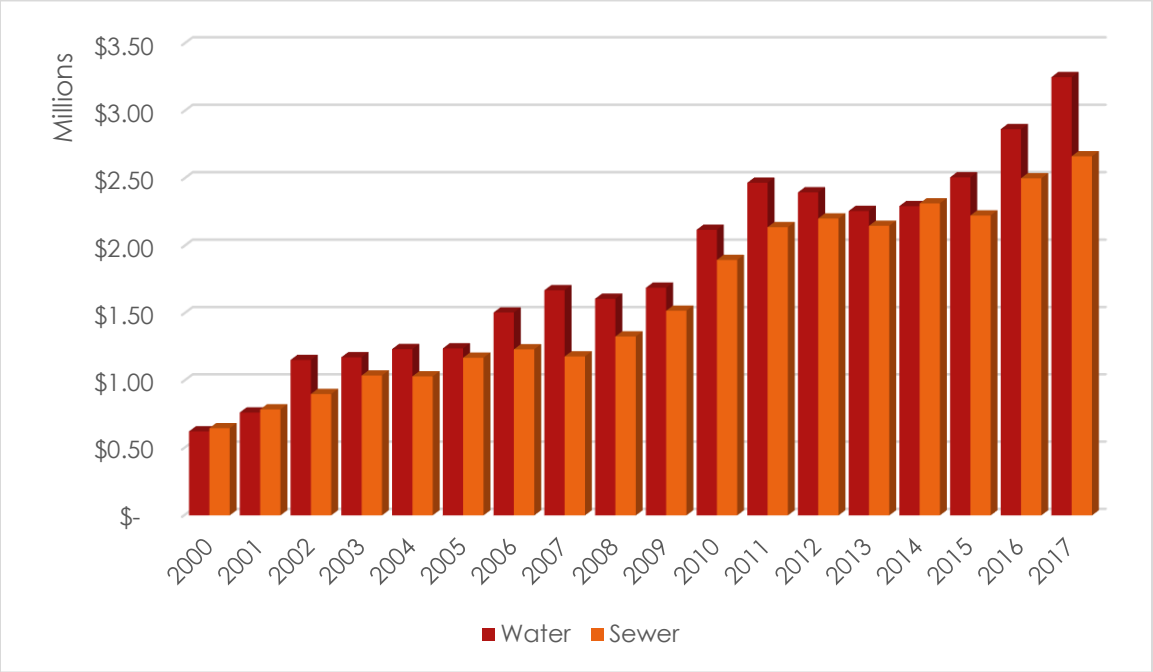


FIGURE 26 - WATER & SEWER USAGE FEE HISTORY

Rent: Lowndes County collects rental revenues from a number of sources. The Human Resource Building, Old Administrative Building, Leila Ellis and the Farm Services Building are all rented based on square footage utilized and costs. Facilities such as the 4-H Camp and the Civic Center are rented for various events throughout the year. There is a small revenue stream from space rental on various towers owned by Lowndes County. Additionally, Lowndes County charges rental to departments for vehicles and equipment and for technology needs. Those rental charges fund the Equipment Maintenance Fund and Technology Fleet Fund respectively. The fleet rental cost is determined based on the historical cost of fueling and maintaining each vehicle or piece of equipment. The technology fleet rental cost is determined by equipment and usage for each department of various technology.

Resource Officer: The Lowndes County Sheriff's Office contracts with the Lowndes County Board of Education for the provision of Resource Officers in 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.

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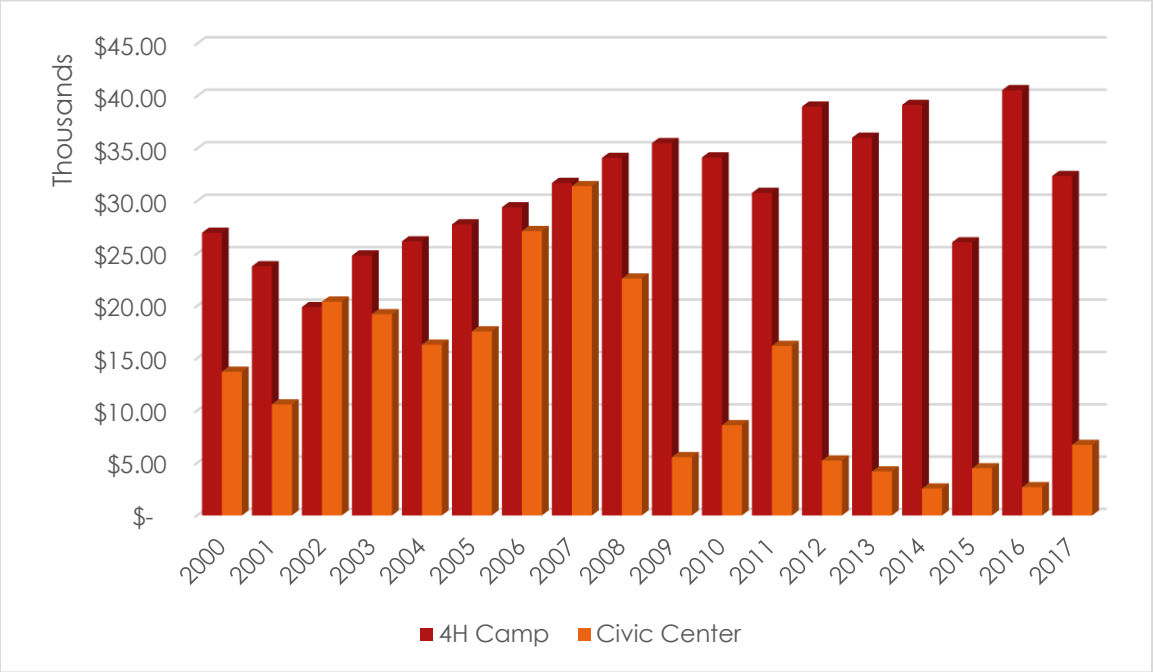


FIGURE 27 - RECREATIONAL FACILITY RENTAL HISTORY

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. During the last few months of 2017, fine revenues began to increase slightly. Forfeitures are accounted for in the Drug Seizures Fund which is maintained by the Sheriff's Office.

Other:

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 any planned replacements. The County utilizes and online auction site for most items. With the reduction in capital purchases in the last several years, this line had shown a decline. In recent years, the County has sold a building as well as a large stock of equipment no longer in use.

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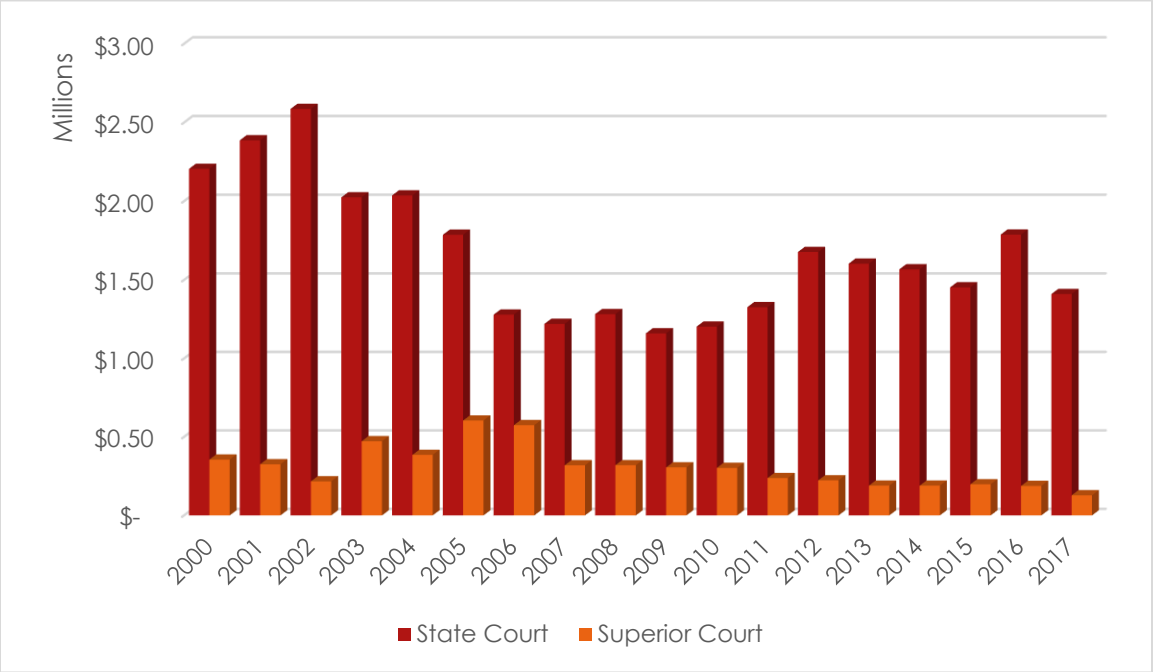


FIGURE 28 - GENERAL FUND FINE HISTORY

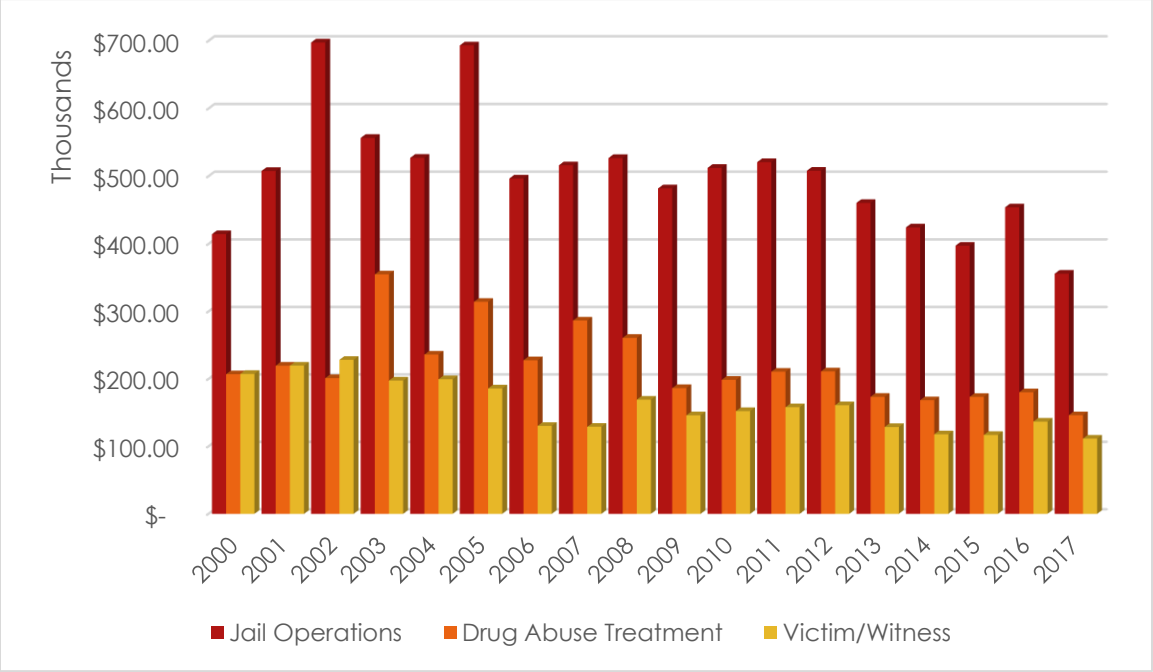


FIGURE 29 - OTHER FUND FINE HISTORY

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Expenditures/Expenses by Fund & Function

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Fund:				
General Government	11,245,248	12,004,101	11,711,260	13,217,294
Judicial	5,440,571	5,554,681	5,769,076	6,843,106
Public Safety	19,924,231	20,058,373	19,479,018	19,728,989
Public Works	4,706,797	4,886,977	4,833,966	4,720,582
Health & Welfare	690,328	753,235	720,891	754,535
Culture & Recreation	4,681,078	4,829,388	4,675,915	4,725,000
Housing & Development	2,947,327	2,966,525	2,886,593	3,000,000
Operating Transfers	829,879	845,041	897,741	1,087,282
Total General Fund	50,465,459	51,898,322	50,974,461	54,076,788
Commissary Fund:				
Public Safety	652,480	634,587	719,294	755,000
Total Commissary Fund	652,480	634,587	719,294	755,000
Drug Seizure Fund:				
Public Safety	607,486	272,897	533,885	1,000,000
Total Drug Seizure Fund	607,486	272,897	533,885	1,000,000
Law Library Fund:				
Judicial	65,206	62,914	79,373	100,000
Total Law Library Fund	65,206	62,914	79,373	100,000
Accommodation Excise Tax Fund:				
Housing & Development	401,657	418,545	494,462	220,000
Operating Transfers	-	-	-	180,000
Total Accommodation Excise Tax	401,657	418,545	494,462	400,000
Intergovernmental Grants Fund:				
General Government	-	-	-	394,565
Judicial	316,993	500,019	825,050	203,226
Public Safety	88,921	108,738	339,247	155,011
Public Works	218,180	199,229	198,415	-
Total Intergovernmental Grants	624,093	807,987	1,362,712	752,802
Jail Operations Fund:				
Public Safety	431,548	424,702	424,110	415,500
Total Jail Operations Fund	431,548	424,702	424,110	415,500

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Expenditures/Expenses by Fund & Function

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Fund:				
General Government	12,271,847	15,600,410	14,962,795	13.21%
Judicial	6,584,947	6,786,278	6,396,903	(6.52)%
Public Safety	20,156,491	21,140,957	19,201,403	(2.67)%
Public Works	4,938,705	6,515,716	4,488,697	(4.91)%
Health & Welfare	758,764	827,927	753,729	(0.11)%
Culture & Recreation	1,119,608	4,811,536	4,725,000	0.00%
Housing & Development	35,306	3,000,000	3,000,000	0.00%
Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total General Fund	46,680,380	59,770,106	54,412,538	0.62%
Commissary Fund:				
Public Safety	757,026	746,676	776,002	2.78%
Total Commissary Fund	757,026	746,676	776,002	2.78%
Drug Seizure Fund:				
Public Safety	-	1,000,000	1,000,000	0.00%
Total Drug Seizure Fund	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Judicial	-	100,000	100,000	0.00%
Total Law Library Fund	-	100,000	100,000	0.00%
Accommodation Excise Tax Fund:				
Housing & Development	228,283	220,000	251,500	14.32%
Operating Transfers	-	180,000	188,500	4.72%
Total Accommodation Excise Tax	228,283	400,000	440,000	10.00%
Intergovernmental Grants Fund:				
General Government	-	394,565	394,565	0.00%
Judicial	658,102	266,127	201,701	(0.75)%
Public Safety	227,738	159,580	157,602	1.67%
Public Works	179,741	-	-	0.00%
Total Intergovernmental Grants	1,065,581	820,272	753,868	0.14%
Jail Operations Fund:				
Public Safety	583,112	434,694	380,935	(8.32)%
Total Jail Operations Fund	583,112	434,694	380,935	(8.32)%

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Expenditures/Expenses by Fund & Function

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Drug Abuse Treatment Fund:				
Judicial	-	-	-	-
Public Safety	180,000	170,001	170,000	170,000
Total Drug Abuse Treatment Fund	180,000	170,001	170,000	170,000
Emergency Communications Fund				
Public Safety	3,086,013	3,038,244	2,976,119	3,343,909
Operating Transfers	160,000	160,000	160,000	160,000
Total Emergency Communications	3,246,013	3,198,244	3,136,119	3,503,909
Victim/Witness Fund:				
Judicial	237,509	229,328	190,528	209,094
Total Victim Witness Fund	237,509	229,328	190,528	209,094
Special Services Fund:				
General Government	71,992	70,613	71,279	368,209
Public Safety	1,965,750	2,114,631	1,997,763	2,268,918
Public Works	113,831	111,004	111,551	115,640
Culture & Recreation	-	-	-	-
Housing & Development	628,921	630,089	664,830	1,076,976
Operating Transfers	443,237	376,745	441,345	325,000
Total Special Services Fund	3,223,731	3,303,081	3,286,768	4,154,743
SPLOST V Fund:				
Public Works	756,058	1,930,552	69,219	-
Total SPLOST V Fund	756,058	1,930,552	69,219	-
Judicial/Admin & Jail Fund:				
Public Works	196,277	156,316	238,778	-
Total Judicial/Admin & Jail Fund	196,277	156,316	238,778	-
SPLOST VII Fund:				
Public Works	13,653,055	1,619	30,699	2,500,000
Total SPLOST VII Fund	13,653,055	1,619	30,699	2,500,000
SPLOST VII Fund:				
Public Works	7,492,976	14,567,343	20,287,667	21,000,000
Operating Transfers	81,390	468,768	3,680,223	-
Total SPLOST VII Fund	7,574,366	15,036,111	23,967,890	21,000,000

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Expenditures/Expenses by Fund & Function

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Drug Abuse Treatment Fund:				
Judicial	-	-	45,000	100.00%
Public Safety	170,000	170,000	125,000	(26.47)%
Total Drug Abuse Treatment Fund	170,000	170,000	170,000	0.00%
Emergency Communications Fund				
Public Safety	3,161,003	3,765,854	3,322,628	(0.64)%
Operating Transfers	160,000	160,000	160,000	0.00%
Total Emergency Communications	3,321,003	3,925,854	3,482,628	(0.61)%
Victim/Witness Fund:				
Judicial	208,469	214,551	207,102	(0.95)%
Total Victim Witness Fund	208,469	214,551	207,102	(0.95)%
Special Services Fund:				
General Government	78,753	368,291	219,275	(40.45)%
Public Safety	2,182,953	2,709,245	2,525,680	11.32%
Public Works	114,328	121,314	125,446	8.48%
Culture & Recreation	-	-	70,000	100.00%
Housing & Development	1,068,718	1,446,658	1,078,487	0.14%
Operating Transfers	325,000	325,000	325,000	0.00%
Total Special Services Fund	3,769,751	4,668,508	4,343,888	4.55%
SPLOST V Fund:				
Public Works	-	-	-	0.00%
Total SPLOST V Fund	-	-	-	0.00%
Judicial/Admin & Jail Fund:				
Public Works	1,357	-	-	0.00%
Total Judicial/Admin & Jail Fund	1,357		-	0.00%
SPLOST VII Fund:				
Public Works	69,361	2,500,000	2,500,000	0.00%
Total SPLOST VII Fund	69,361	2,500,000	2,500,000	0.00%
SPLOST VII Fund:				
Public Works	15,050,396	21,000,000	21,000,000	0.00%
Operating Transfers	41,478	-	-	0.00%
Total SPLOST VII Fund	15,091,874	21,000,000	21,000,000	0.00%

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Expenditures/Expenses by Fund & Function

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Roads – LMIG Fund:				
Public Works	1,086,537	1,215,253	104,819	-
Total Public Roads – LMIG Fund	1,086,537	1,215,253	104,819	-
CDBG Second Harvest Fund:				
Health & Welfare	-	272,472	206,123	-
Total CDBG Second Harvest Fund	-	272,472	206,123	-
CDBG CAC Fund:				
Health & Welfare	-	-	-	-
Total CDBG CAC Fund	-	-	-	-
Water & Sewer Fund:				
Public Works	4,233,104	4,714,505	4,527,091	4,734,037
Non-operating	241,433	214,299	210,379	160,900
Operating Transfers	350,000	377,000	450,000	450,000
Total Water & Sewer Fund	4,824,538	5,305,804	5,187,470	5,344,937
Landfill Fund:				
Public Works	68,913	70,453	55,896	121,580
Operating Transfers	104,000	104,000	239,398	150,000
Total Landfill Fund	172,913	174,453	295,294	271,580
Tax Lighting District Fund:				
Public Works	295,855	301,548	304,972	308,590
Total Tax Lighting District Fund	295,855	301,548	304,972	308,590
Equipment Maintenance Fund:				
Public Works	507,587	518,807	2,566,396	2,915,314
Non-operating	-	-	1,236	300
Total Equipment Maintenance Fund	507,587	518,807	2,567,632	2,915,614
Health Insurance Fund:				
General Government	6,364,637	5,180,397	3,712,470	5,511,247
Total Health Insurance Fund	6,364,637	5,180,397	3,712,470	5,511,247
Fleet Manager Fund:				
Public Works	3,331,016	2,670,542	-	-
Non-operating	2,740	1,842	-	-
Operating Transfers	-	-	747,937	-
Total Fleet Manager Fund	3,333,756	2,672,384	747,937	-

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	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Roads – LMIG Fund:				
Public Works	1,100,336	-	-	0.00%
Total Public Roads – LMIG Fund	1,100,336	-	-	0.00%
CDBG Second Harvest Fund:				
Health & Welfare	-	-	-	0.00%
Total CDBG Second Harvest Fund	-	-	-	0.00%
CDBG CAC Fund:				
Health & Welfare	126,167	-	-	0.00%
Total CDBG CAC Fund	126,167	-	-	0.00%
Water & Sewer Fund:				
Public Works	3,808,593	5,670,456	4,422,807	(6.57)%
Non-operating	178,717	160,900	160,900	0.00%
Operating Transfers	450,000	450,000	450,000	0.00%
Total Water & Sewer Fund	4,437,310	6,281,356	5,033,707	(5.82)%
Landfill Fund:				
Public Works	113,312	121,580	121,186	(0.32)%
Operating Transfers	150,000	150,000	150,000	.000%
Total Landfill Fund	263,312	271,580	271,186	(0.15)%
Tax Lighting District Fund:				
Public Works	326,288	308,640	286,440	(7.18)%
Total Tax Lighting District Fund	326,288	308,640	286,440	(7.18)%
Equipment Maintenance Fund:				
Public Works	1,774,135	3,005,643	2,511,596	(13.85)%
Non-operating	616	300	-	(100.00)%
Total Equipment Maintenance Fund	1,774,751	3,005,943	2,511,596	(13.86)%
Health Insurance Fund:				
General Government	6,000,765	5,706,840	4,860,000	(11.82)%
Total Health Insurance Fund	6,000,765	5,706,840	4,860,000	(11.82)%
Fleet Manager Fund:				
Public Works	-	-	-	0.00%
Non-operating	-	-	-	0.00%
Operating Transfers	-	-	-	0.00%
Total Fleet Manager Fund	-	-	-	0.00%

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Expenditures/Expenses by Fund & Function

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Workers Compensation Fund:				
General Government	483,289	737,534	661,048	545,249
Total Workers Compensation Fund	483,289	737,534	661,048	545,249
Technology Fleet Fund:				
General Government	-	-	-	464,000
Non-operating	-	-	-	-
Total Technology Fleet Fund	-	-	-	464,000
All Funds				
General Government	18,165,166	17,992,645	16,156,057	20,500,564
Judicial	6,060,279	6,346,942	6,864,027	7,355,426
Public Safety	26,756,428	26,652,172	26,469,437	27,667,327
Public Works	36,660,185	31,344,147	33,329,470	36,415,743
Health & Welfare	870,328	1,195,709	1,097,013	924,535
Culture & Recreation	4,681,078	4,829,388	4,675,915	4,725,000
Housing & Development	3,977,905	4,015,158	4,045,885	4,296,976
Non-operating	244,173	216,141	211,615	161,200
Operating Transfers	1,968,506	2,331,554	6,616,645	2,352,282
Total All Funds	99,384,050	94,923,857	99,466,063	104,399,053

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Expenditures/Expenses by Fund & Function

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Workers Compensation Fund:				
General Government	579,651	552,818	552,818	1.39%
Total Workers Compensation Fund	579,651	552,818	552,818	1.39%
Technology Fleet Fund:				
General Government	311,217	2,412,704	593,754	27.96%
Non-operating	-	61,000	-	0.00%
Total Technology Fleet Fund	311,217	2,473,704	593,754	27.96%
All Funds				
General Government	19,242,234	25,035,628	21,583,207	5.28%
Judicial	7,451,518	7,366,956	6,950,706	(5.50)%
Public Safety	27,068,322	29,957,006	27,364,250	(1.10)%
Public Works	27,476,551	39,243,349	35,456,172	(2.64)%
Health & Welfare	1,054,932	997,927	878,729	(4.95)%
Culture & Recreation	1,119,608	4,811,536	4,795,000	1.48%
Housing & Development	1,332,308	4,364,658	4,329,987	0.77%
Non-operating	179,332	222,200	160,900	(0.19)%
Operating Transfers	1,941,189	2,352,282	2,157,511	(8.28)%
Total All Funds	86,865,993	114,351,542	103,676,462	(0.69)%

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Expenditures/Expenses by Fund & Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Fund:				
Personal Services	26,528,745	26,303,077	26,215,743	27,070,689
Services & Contracts	21,100,003	22,597,795	21,978,475	23,207,775
Supplies & Materials	336,881	421,757	413,470	333,418
Capital Outlay	617,588	676,867	422,047	1,267,024
Debt Service	1,052,363	1,053,785	1,046,985	1,110,600
Operating Transfers	829,879	845,041	897,741	1,087,282
Total General Fund	50,465,459	51,898,322	50,974,461	54,076,788
Commissary Fund:				
Personal Services	104,795	103,017	113,162	115,302
Services & Contracts	424,310	406,818	501,550	545,448
Supplies & Materials	123,375	124,751	104,582	94,250
Total Commissary Fund	652,480	634,587	719,294	755,000
Drug Seizure Fund:				
Services & Contracts	607,486	272,897	533,885	1,000,000
Total Drug Seizure Fund	607,486	272,897	533,885	1,000,000
Law Library Fund:				
Services & Contracts	65,206	62,914	79,373	100,000
Total Law Library Fund	65,206	62,914	79,373	100,000
Accommodation Excise Tax Fund:				
Services & Contracts	401,657	418,545	494,462	220,000
Operating Transfers	-	-	-	180,000
Total Accommodation Excise Tax	401,657	418,545	494,462	400,000
Intergovernmental Grants Fund:				
Personal Services	106,669	139,634	231,162	358,237
Supplies & Materials	517,424	668,353	1,119,212	394,565
Supplies & Materials	-	-	7,338	-
Total Intergovernmental Grants	624,093	807,987	1,362,712	752,802
Jail Operations Fund:				
Personal Services	51,709	48,010	49,511	51,023
Services & Contracts	339,345	331,636	336,970	326,977
Supplies & Materials	40,494	45,057	37,629	37,500
Total Jail Operations Fund	431,548	424,702	424,110	415,500

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Expenditures/Expenses by Fund & Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Fund:				
Personal Services	27,726,330	28,121,084	27,026,716	(0.16)%
Services & Contracts	15,753,833	25,022,396	22,403,363	(3.47)%
Supplies & Materials	354,110	607,604	314,858	(5.57)%
Capital Outlay	921,079	3,735,050	2,528,100	99.53%
Debt Service	1,110,317	1,196,690	1,255,490	13.05%
Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total General Fund	46,680,380	59,770,106	54,412,538	0.62%
Commissary Fund:				
Personal Services	119,676	117,310	116,423	0.97%
Services & Contracts	499,877	530,366	569,329	4.38%
Supplies & Materials	137,473	99,000	90,250	(4.24)%
Total Commissary Fund	757,026	746,676	776,002	2.78%
Drug Seizure Fund:				
Services & Contracts	-	1,000,000	1,000,000	0.00%
Total Drug Seizure Fund	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Services & Contracts	-	100,000	100,000	0.00%
Total Law Library Fund	-	100,000	100,000	0.00%
Accommodation Excise Tax Fund:				
Services & Contracts	228,283	220,000	251,500	14.32%
Operating Transfers	-	180,000	188,500	4.72%
Total Accommodation Excise Tax	228,283	400,000	440,000	10.00%
Intergovernmental Grants Fund:				
Personal Services	420,646	425,707	359,303	0.30%
Services & Contracts	625,170	394,565	394,565	0.00%
Supplies & Materials	19,765	-	-	0.00%
Total Intergovernmental Grants	1,065,581	820,272	753,868	0.14%
Jail Operations Fund:				
Personal Services	53,193	52,462	51,335	0.61%
Services & Contracts	492,910	349,232	296,600	(9.29)%
Supplies & Materials	37,008	33,000	33,000	(12.00)%
Total Jail Operations Fund	583,112	434,694	380,395	(8.32)%

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Expenditures/Expenses by Fund & Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Drug Abuse Treatment Fund:				
Services & Contracts	180,000	170,001	170,000	170,000
Total Drug Abuse Treatment Fund	180,000	170,001	170,000	170,000
Emergency Communications Fund:				
Personal Services	2,121,681	2,046,811	2,073,159	2,256,155
Services & Contracts	953,507	922,560	838,727	1,051,709
Supplies & Materials	10,825	37,202	25,513	35,045
Capital Outlay	-	31,671	38,719	1,000
Operating Transfers	160,000	160,000	160,000	160,000
Total Emergency Communications	3,246,013	3,198,244	3,136,119	3,503,909
Victim/Witness Fund:				
Personal Services	80,209	74,861	76,325	77,469
Services & Contracts	155,538	152,975	114,203	130,625
Supplies & Materials	1,762	1,493	-	1,000
Total Victim/Witness Fund	237,509	229,328	190,528	209,094
Special Services Fund:				
Personal Services	1,670,845	1,715,467	1,761,304	1,791,984
Services & Contracts	967,098	1,005,889	970,092	1,774,059
Supplies & Materials	93,257	111,807	105,527	263,700
Capital Outlay	49,294	93,173	8,500	-
Operating Transfers	443,237	376,745	441,345	325,000
Total Special Services Fund	3,223,731	3,303,081	3,286,768	4,154,743
SPLOST V Fund:				
Capital Outlay	756,058	1,930,552	69,219	-
Total SPLOST V Fund	756,058	1,930,552	69,219	-
Judicial/Admin & Jail Fund:				
Capital Outlay	196,277	156,316	238,778	-
Total Judicial/Admin & Jail Fund	196,277	156,316	238,778	-
SPLOST VI Fund:				
Capital Outlay	5,387,930	1,619	30,699	2,500,000
Debt Service	8,265,125	-	-	-
Total SPLOST VI Fund	13,653,055	1,619	30,699	2,500,000

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Expenditures/Expenses by Fund & Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Drug Abuse Treatment Fund:				
Services & Contracts	170,000	170,000	170,000	0.00%
Total Drug Abuse Treatment Fund	170,000	170,000	170,000	0.00%
Emergency Communications Fund:				
Personal Services	2,223,204	2,377,329	2,149,744	(4.72)%
Services & Contracts	917,900	1,263,001	1,144,839	8.86%
Supplies & Materials	19,898	42,924	28,045	(19.69)%
Capital Outlay	-	82,600	-	(100.00)%
Operating Transfers	160,000	160,000	160,000	0.00%
Total Emergency Communications	3,321,003	3,925,854	3,482,628	(0.61)%
Victim/Witness Fund:				
Personal Services	77,914	81,289	80,183	3.50%
Services & Contracts	129,814	132,262	126,919	(2.84)%
Supplies & Materials	740	1,000	-	(100.00)%
Total Victim/Witness Fund	208,469	214,551	207,102	(0.95)%
Special Services Fund:				
Personal Services	1,766,699	1,861,554	1,829,244	2.08%
Services & Contracts	1,400,438	1,870,159	1,616,149	(8.90)%
Supplies & Materials	277,615	530,295	515,995	95.68%
Capital Outlay	-	81,500	57,500	100.00%
Operating Transfers	325,000	325,000	325,000	0.00%
Total Special Services Fund	3,769,751	4,668,508	4,343,888	4.55%
SPLOST V Fund:				
Capital Outlay	-	-	-	0.00%
Total SPLOST V Fund	-	-	-	0.00%
Judicial/Admin & Jail Fund:				
Capital Outlay	1,357	-	-	0.00%
Total Judicial/Admin & Jail Fund	1,357	-	-	0.00%
SPLOST VI Fund:				
Capital Outlay	69,361	2,500,000	2,500,000	0.00%
Debt Service	-	-	-	0.00%
Total SPLOST VI Fund	69,361	2,500,000	2,500,000	0.00%

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Expenditures/Expenses by Fund & Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
SPLOST VII Fund:				
Capital Outlay	7,492,976	14,567,343	20,287,667	21,000,000
Operating Transfers	81,390	468,768	3,680,223	-
Total SPLOST VII Fund	7,574,366	15,036,111	23,967,890	21,000,000
Public Roads – LMIG Fund:				
Capital Outlay	1,086,537	1,215,253	104,819	-
Total Public Roads – LMIG Fund	1,086,537	1,215,253	104,819	-
CDBG Second Harvest Fund:				
Capital Outlay	-	272,472	206,123	-
Total CDBG Second Harvest Fund	-	272,472	206,123	-
CDBG CAC Fund:				
Capital Outlay	-	-	-	-
Total CDBG CAC Fund	-	-	-	-
Water & Sewer Fund:				
Personal Services	943,265	994,054	1,040,135	1,117,732
Services & Contracts	2,724,247	2,874,046	2,720,904	3,087,355
Supplies & Materials	539,177	803,664	756,526	519,850
Capital Outlay	25,513	1,140	400	8,500
Debt Service	902	41,601	9,126	600
Non-operating	241,433	214,299	210,379	160,900
Operating Transfers	350,000	377,000	450,000	450,000
Total Water & Sewer Fund	4,824,538	5,305,804	5,187,470	5,344,937
Landfill Fund:				
Services & Contracts	68,771	69,876	60,000	91,080
Supplies & Materials	142	577	-	500
Capital Outlay	-	-	(4,104)	30,000
Operating Transfers	104,000	104,000	239,398	150,000
Total Landfill Fund	172,913	174,453	295,294	271,580
Tax Lighting District Fund				
Services & Contracts	295,855	301,548	304,972	308,590
Total Tax Lighting District Fund	295,855	301,548	304,972	308,590

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Expenditures/Expenses by Fund & Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
SPLOST VII Fund:				
Capital Outlay	15,050,396	21,000,000	21,000,000	0.00%
Operating Transfers	41,478	-	-	0.00%
Total SPLOST VII Fund	15,091,874	21,000,000	21,000,000	0.00%
Public Roads – LMIG Fund:				
Capital Outlay	1,100,336	-	-	0.00%
Total Public Roads – LMIG Fund	1,100,336	-	-	0.00%
CDBG Second Harvest Fund:				
Capital Outlay	-	-	-	0.00%
Total CDBG Second Harvest Fund	-	-	-	0.00%
CDBG CAC Fund:				
Capital Outlay	126,167	-	-	0.00%
Total CDBG CAC Fund	126,167	-	-	0.00%
Water & Sewer Fund:				
Personal Services	1,245,075	1,295,770	1,271,276	13.74%
Services & Contracts	1,539,997	3,615,386	2,389,381	(22.61)%
Supplies & Materials	975,185	758,700	753,150	44.88%
Capital Outlay	44,987	-	-	(100.00)%
Debt Service	350	600	9,000	1,400.00%
Non-operating	178,716	160,900	160,900	0.00%
Operating Transfers	450,000	450,000	450,000	0.00%
Total Water & Sewer Fund	4,437,310	6,281,356	5,033,707	(5.82)%
Landfill Fund:				
Services & Contracts	83,340	91,080	90,936	(0.16)%
Supplies & Materials	18	500	250	(50.00)%
Capital Outlay	29,954	30,000	30,000	0.00%
Operating Transfers	150,000	150,000	150,000	0.00%
Total Landfill Fund	263,312	271,580	271,186	(0.15)%
Tax Lighting District Fund				
Services & Contracts	326,288	308,640	286,440	(7.18)%
Total Tax Lighting District Fund	326,288	308,640	286,440	(7.18)%

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Expenditures/Expenses by Fund & Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Equipment Maintenance Fund:				
Personal Services	433,767	447,947	436,010	449,822
Services & Contracts	53,108	47,086	2,111,288	2,456,907
Supplies & Materials	12,515	5,311	16,099	8,585
Capital Outlay	8,197	18,464	3,000	-
Non-operating	-	-	1,236	300
Total Equipment Fund	507,587	518,807	2,567,632	2,915,614
Health Insurance Fund:				
Services & Contracts	6,364,637	5,180,397	3,712,470	5,511,247
Total Health Insurance Fund	6,364,637	5,180,397	3,712,470	5,511,247
Fleet Manager Fund:				
Services & Contracts	3,331,016	2,670,542	-	-
Non-operating	2,740	1,842	-	-
Operating Transfers	-	-	747,937	-
Total Fleet Manager Fund	3,333,756	2,672,384	747,937	-
Workers Compensation Fund:				
Services & Contracts	483,289	737,534	661,048	545,249
Total Workers Compensation Fund	483,289	737,534	661,048	545,249
Technology Fleet Fund:				
Services & Contracts	-	-	-	354,000
Supplies & Materials	-	-	-	110,000
Non-operating	-	-	-	-
Total Technology Fleet Fund	-	-	-	464,000
All Funds				
Personal Services	32,041,686	31,872,876	32,001,510	33,288,413
Services & Contracts	39,032,497	38,891,411	36,707,629	41,275,586
Supplies & Materials	1,158,427	1,551,619	1,466,685	1,403,848
Capital Outlay	15,620,371	18,964,870	21,405,867	24,806,524
Debt Service	9,318,390	1,095,386	1,056,111	1,111,200
Non-operating	244,173	216,141	211,615	161,200
Operating Transfers	1,968,506	2,331,554	6,616,645	2,352,282
Total All Funds	99,384,050	94,923,857	99,466,063	104,399,053

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Expenditures/Expenses by Fund & Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Equipment Maintenance Fund:				
Personal Services	456,135	527,224	450,940	0.25%
Services & Contracts	1,304,442	2,459,159	2,044,921	(16.77)%
Supplies & Materials	13,558	19,260	15,735	83.28%
Capital Outlay	-	-	-	0.00%
Non-operating	616	300	-	(100.00)%
Total Equipment Maintenance Fund	1,774,751	3,005,943	2,511,596	(13.86)%
Health Insurance Fund:				
Services & Contracts	6,000,765	5,706,840	4,860,000	(11.82)%
Total Health Insurance Fund	6,000,765	5,706,840	4,860,000	(11.82)%
Fleet Manager Fund:				
Services & Contracts	-	-	-	0.00%
Non-operating	-	-	-	0.00%
Operating Transfers	-	-	-	0.00%
Total Fleet Manager Fund	-	-	-	0.00%
Workers Compensation Fund:				
Services & Contracts	579,651	552,818	552,818	1.39%
Total Workers Compensation Fund	579,651	552,818	552,818	1.39%
Technology Fleet Fund:				
Services & Contracts	191,330	1,934,150	475,700	34.38%
Supplies & Materials	119,886	478,554	118,054	7.32%
Non-operating	-	61,000	-	0.00%
Total Technology Fleet Fund	311,217	2,473,704	593,754	27.96%
All Funds				
Personal Services	34,091,874	34,859,729	33,335,164	0.14%
Services & Contracts	30,244,039	45,720,054	38,773,460	(6.06)%
Supplies & Materials	1,955,255	2,570,837	1,869,337	33.16%
Capital Outlay	17,343,636	27,429,150	26,115,600	5.28%
Debt Service	1,110,667	1,197,290	1,264,490	13.79%
Non-operating	179,332	222,200	160,900	(0.19)%
Operating Transfers	1,941,189	2,352,282	2,157,511	(8.28)%
Total All Funds	86,865,993	114,351,542	103,676,462	(0.69)%

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Expenditure/Expense Charts

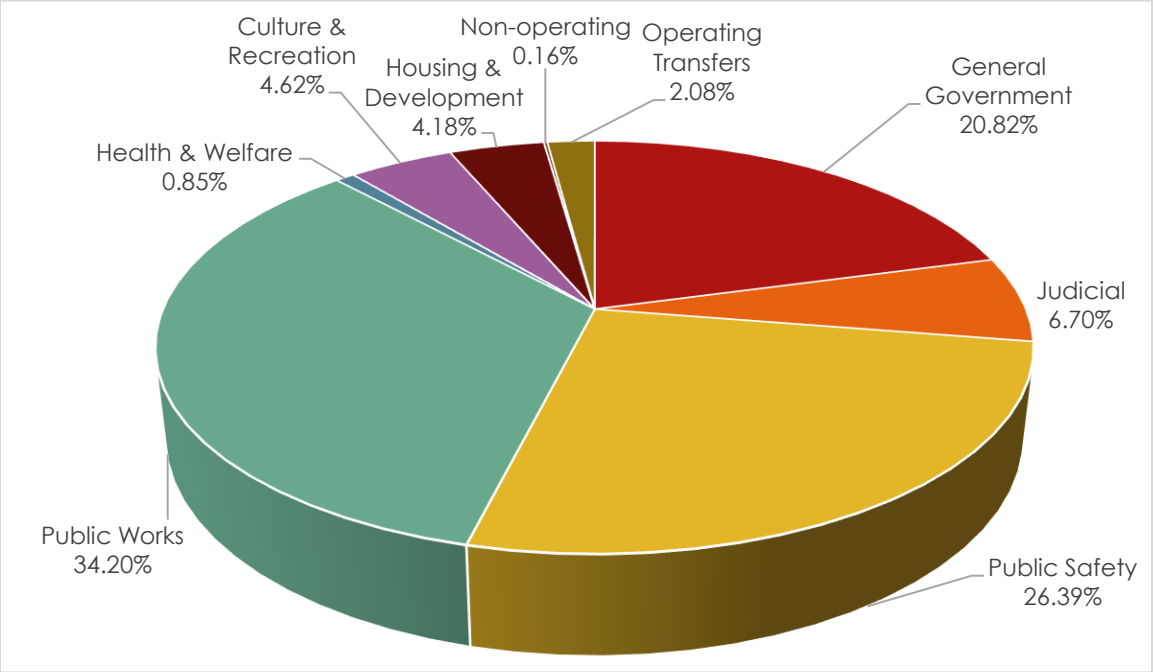


FIGURE 30 - ALL FUNDS EXPENDITURES/EXPENSES BY FUNCTION

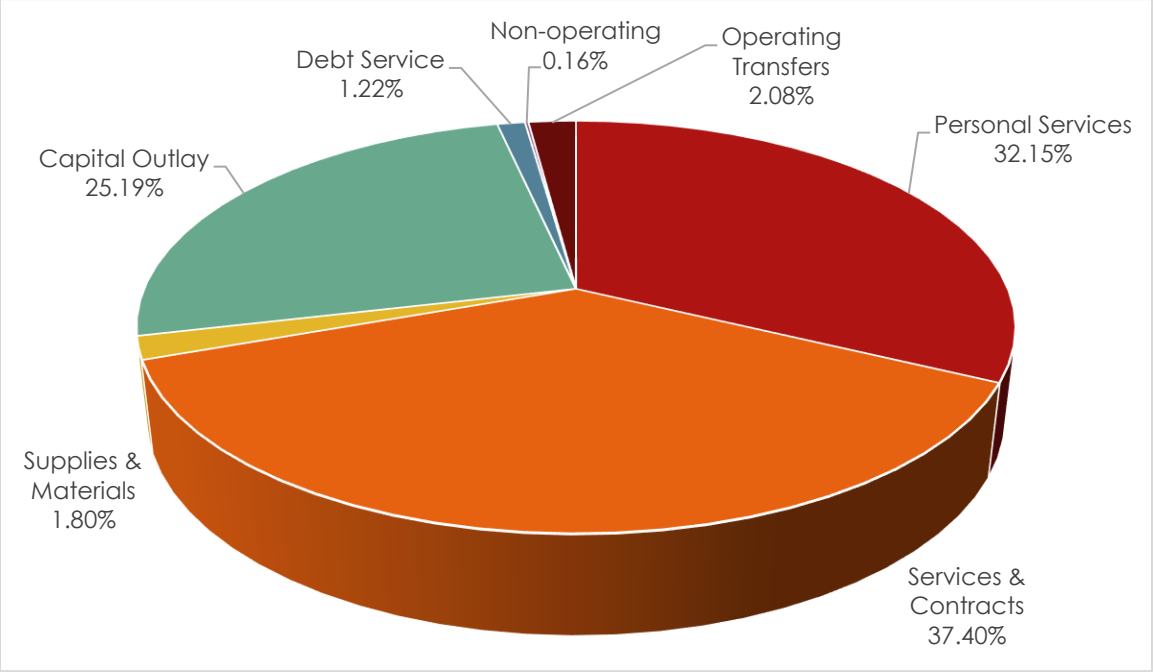


FIGURE 31 - ALL FUND EXPENDITURES/EXPENSES BY TYPE

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Fund Balance/Fund Equity History

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General Fund	18,471,581	17,429,608	16,761,608	14,981,911	15,020,298
Commissary	379,334	459,070	474,834	534,018	673,449
Drug Seizures	1,076,545	964,236	992,452	973,562	1,168,910
Law Library	363,020	356,839	333,430	325,808	296,330
Accommodation Tax (1)	7,080	24,727	24,057	71,688	67,180
Jail Operations	19,885	45,243	45,763	38,570	11,232
Drug Abuse Treatment (2)	(268,701)	2,785	(4,030)	34,322	78,951
Emergency Communications (3)	(284,125)	10,033	116,653	86,662	68,898
Victim/Witness	70	32,664	44,702	27,397	18,468
Special Services	185,557	215,232	259,177	706,094	1,219,958
SPLOST IV	11,081	7,186	-	-	-
SPLOST V	5,447,196	3,658,412	2,750,698	1,998,164	69,206
Judicial/Admin & Jail	1,231,905	819,485	591,371	395,093	238,778
SPLOST VI (4)	(860,329)	2,048,815	5,740,363	2,551,971	2,552,662
SPLOST VII (5)	-	-	-	2,658,268	8,730,415
Public Roads – LMIG (6)	-	-	670,247	515,763	103,999
Water & Sewer	31,588,686	32,136,069	32,037,606	32,667,890	33,545,142
Landfill (7)	881,766	204,023	165,010	353,184	628,157
Tax Lighting Districts (8)	4,606	6,816	(40,780)	(83,089)	(118,830)
Sanitation	2,728	1,747	-	-	-
Equipment Maintenance	30,223	13,979	7,187	15,217	-
Health Insurance	26,358	162,558	(5,720)	(548)	1,835
Fleet Manager	1,654,226	1,203,370	724,214	(11,741)	747,937
Workers Compensation (9)	244,394	10,479	308,896	307,976	199,761
Technology Fleet	-	-	-	-	-
Total Fund Equity/Balance	60,213,086	59,813,079	61,997,614	59,148,180	65,322,736

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Fund Balance/Fund Equity History

	FY 2016	FY 2017	FY 2017 % Change	FY 2018	FY 2018 % Change
General Fund	15,270,872	15,270,872	0.00%	15,270,872	0.00%
Commissary	849,401	849,401	0.00%	848,399	(0.12)%
Drug Seizures	933,134	933,134	0.00%	933,134	0.00%
Law Library	303,503	303,503	0.00%	303,503	0.00%
Accommodation Tax (1)	11,442	-	(100.00)%	-	0.00%
Jail Operations	41,158	41,158	0.00%	40,723	(1.06)%
Drug Abuse Treatment (2)	132,405	156,405	18.13%	182,905	16.94%
Emergency Communications (3)	104,537	-	(100.00)%	-	0.00%
Victim/Witness	61,590	65,746	6.75%	64,894	(1.30)%
Special Services	2,083,678	2,093,395	0.49%	2135547	1.99%
SPLOST IV	-	-	0.00%	-	0.00%
SPLOST V	-	-	0.00%	-	0.00%
Judicial/Admin & Jail	-	-	0.00%	-	0.00%
SPLOST VI (4)	2,522,985	-	(100.00)%	-	0.00%
SPLOST VII (5)	5,292,706	-	(100.00)%	-	0.00%
Public Roads – LMIG (6)	800,336	-	(100.00)%	-	0.00%
Water & Sewer	38,272,719	38,342,782	0.18%	39,709,075	3.56%
Landfill (7)	701,248	879,668	25.44%	902,482	2.59%
Tax Lighting Districts (8)	(140,305)	-	(100.00)%	-	0.00%
Sanitation	-	-	0.00%	-	0.00%
Equipment Maintenance	1,072,604	1,119,182	4.34%	1,078,707	(3.62)%
Health Insurance	808,777	790,818	(2.22)%	729,818	(7.71)%
Fleet Manager	-	-	0.00%	-	0.00%
Workers Compensation (9)	129,391	162,509	25.60%	206,691	27.19%
Technology Fleet	-	-	0.00%	-	0.00%
Total Fund Equity/Balance	69,252,181	61,009,113	(11.90)%	62,406,750	2.29%

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Fund Balance/Fund Equity History

(1) Accommodation Excise Tax – This reflects the payout of the fund balance through payout of the hotel/motel tax proceeds are required by statute.

(2) Drug Abuse Treatment Fund – Several years ago, due to a number of factors, this fund went into a severe deficit that the General Fund was forced to cover. At the time, LODAC was treated as a department of the County and all transactions ran through the County's general ledger. In recent years, the hope is to rebuild the fund balance to reimburse the General Fund monies that were used to subsidize the fund.

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

(4) SPLOST VI – This reflects the anticipated completion of capital projects included in the previous SPLOST.

(5) SPLOST VII – This reflects the anticipated completion of capital projects included in the current SPLOST.

(6) Public Roads – LMIG – This reflects completion of capital projects included in the current LMIG cycle.

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

(8) Tax Lighting Districts – Staff has continued to work through 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 issues, eliminating any remaining fund deficit.

(9) Workers Compensation – This fund has continued to grow annually. Lowndes County reduces the rate recommended by ACCG due to historically lower experience rates. Another rate analysis will be completed during the coming year.

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Debt Service

As of December 1, 2003, the County issued bonds through the Central Valdosta Development Authority for the purchase of the Judicial Complex. During FY13 the bonds held by the Central Valdosta Development Authority were refunded and new bonds were issued through the Lowndes County Public Facility Authority. The County entered into an agreement with the Lowndes County Public Facility for the purchase of the Judicial Complex and payment of the bonds. The County entered into a capital lease with DeLage Landen Public Finance LLC to acquire equipment for the Water and Sewer Fund. The lease is for $650,000 with an interest rate of 3.19% and will be paid in monthly installment from the Water and Sewer Fund in amounts of $18,957 for 3 years and matures in June 2018.

Various capital leases have been entered into for the acquisition of equipment. The assets acquired through capital leases for governmental and business-type activities are as follows:

	Governmental	Business-Like
Equipment	$5,429,323	$650,000
Less: Accumulated Depreciation	(5,129,711)	(65,000)
Total:	$299,612	$585,000

As of August 1996, the County entered into an intergovernmental funding agreement with the Valdosta-Lowndes 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. The bonds were payable "interest only" until January 1, 1999 after which, annual payments of principal are due. The bonds mature January 1, 2017. The balance as of June 30, 2016 is $ 450,000.

As of December 2008, the County entered into an intergovernmental funding agreement with the Valdosta-Lowndes 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 variable fixed interest rate. The bonds mature February 1, 2024. The balance as of June 30, 2016 is $ 9,865,000.

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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-Like 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
Capital Lease	Water & Sewer Capital Improvement	2016	3.19%	$650,000	2018	Fixed

Fixed interest rates on the Judicial Complex Building bonds range from 2.00% in 2016 to 3.00% in 2024. Annual principal installments range from $850,000 in 2016 to $1,020,000 in 2024.

Fixed interest rates on the Water & Sewer revenue bonds range from 2.00% in 2016 to 3.00% in 2022. Annual principal installments range from $715,000 in 2016 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 .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 $1,285,219 as of June 30, 2016.

On the following page is a chart showing the County's future debt service requirements.

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.

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Debt Service

Governmental Activities				
	Bonds		Capital Leases	
Year Ending June 30,	Principal	Interest	Principal	Interest
2017	$924,420	$180,175	$16,400	$575
2018	935,479	162,241	4,100	41
2019	951,628	144,500	-	-
2020	967,385	126,400	-	-
2021	978,365	107,900	-	-
2022-2024	3,051,252	180,000	-	-
Total	$7,085,529	$901,216	$20,500	$616

Business Like Activities				
	Revenue Bonds		Capital Leases	
Year Ending June 30,	Principal	Interest	Principal	Interest
2017	$767,636	$160,900	$216,593	$10,894
2018	780,091	146,200	223,605	3,882
2019	792,549	131,200	-	-
2020	804,958	115,900	-	-
2021	817,371	100,300	-	-
2022-2025	3,449,264	196,850	-	-
Total	$7,411,869	$851,350	$440,198	$14,776

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

Capital Leases	
Assessed Value	$2,950,585,713
Legal Debt Limit (1%)	$29,505,857
Balance, June 30, 2016	$20,500
Debt Margin	$29,485,357
Capital Lease Debt Service	
General Fund Budget	$54,412,538
Legal Debt Service Limit (10%)	$5,441,254
Debt Service for 2018	$4,141
Debt Margin	$5,437,113

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Debt Service

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 2018.

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. A schedule of SPLOST expenditures is included in the Five-Year History

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	County Clerk	County website	$11,000	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. Once the initial costs were paid, there is an annual maintenance cost of $11,000. Prior to having the ability to send updates to citizens, the County utilized a newsletter that costs approximately $30,000 for each issue. Additionally, the functionality saves approximately $5,000 annually through efficiencies.
	ITS	Computer Equipment	$135,000	This is an annual replacement of equipment and should have no significant impact on operating costs.

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Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	ITS Projects	Court software package (completion of project)	$1,093,000	This is the completion of the new software package for the Courts that was started during FY 2017 by the Clerk of Court. The new software will integrate with the Sheriff's software package (see next note), allowing the software to follow a defendant from arrest to disposition of the case. Because of the current duplication of work and the opportunities for miscoding, the new system is expected to save $25,000 annually in productivity.
	ITS Projects	Sheriff software package (beginning of project)	$1,000,000	As the second phase of the software upgrade, the Sheriff's Office will begin a project that will fully integrate with the court package. In the final phase, the 911 Center will update the CAD system software to fully integrate as well. Because of the current duplication of work and the opportunities for miscoding, the new system is expected to save $25,000 annually in productivity.
	Facilities Maintenance – Health Centers	HVAC Unit for Hahira	$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 Unit for LAMP Library	$8,700	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 Unit for New Horizons	$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 Unit for Historical Library	$8,400	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.

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Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	Facilities Maintenance – Public Works	Water Line for Public Works and Jail	$15,000	This is a replacement for a water line that has burst several times in the past year and serves Public Works and the Jail. Repairs and additional water use have costs approximately $20,000 over the past two years.
	Facilities Maintenance – Human Resource Building	Elevator Replacement	$60,000	This is a routine replacement of one of the existing elevators in the Human Resource Building. The replacement should save approximately $10,000 annually in repair costs.
	Facilities Maintenance – Old Admin Building	HVAC Unit for Old Admin Building	$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 – Civic Center	HVAC Unit (2) for Civic Center	$16,400	This is a replacement for two heating, ventilation and air conditioning units. The replacement is routine and should save approximately $10,000 annually in repair costs.
	Road Maintenance	Buy Out CAT Equipment Lease	$26,000	This is a purchase of a piece of road equipment to buy out a lease. The equipment will belong to the County and save approximately $12,000 in annual payments.
Special Services Fund				
	Fire	Extrication Tools	$48,000	This is a routine replacement of tools. Equipment and tools for fire-fighting and rescue operations must be kept up to date to ensure personnel and citizen safety.
	Fire	Fit Testing Machine for SCBA Masks	$9,500	This is a new piece of equipment which will allow the County to test SCBA Masks rather than contracting for the service. It will also ensure that equipment is up to date to ensure personnel and citizen safety. The new equipment should save approximately $1,000 annually.

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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 major difference in fiscal year 2018 is the software upgrades for the courts and Sheriff. A summary by fund follows:

Fund	Approved Amount	Impact on Operating Costs
General Fund	$2,398,100	$123,000
Special Services Fund	$57,500	$1,000

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	$511,581
Judicial	321,825
Public Safety	1,254,626
Public Works	2,753,751
Total Depreciation – Governmental Activities	$4,841,783
Business Like Activities	
Water & Sewer	$989,525
Total Depreciation – Business Like Activities	$989,525

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Capital Improvements

Capital Assets, June 2016	Governmental Activities	Business Like Activities
Non-depreciable Capital Assets:		
Land	$2,884,216	$2,710,543
Construction in progress	6,261,715	4,982,796
Total Non-depreciable Capital Assets	$9,145,931	$7,693,339
Depreciable Capital Assets:		
Buildings and building improvements	$84,964,973	$-
Improvements other than buildings	1,023,866	-
Machinery and equipment	18,667,522	2,653,165
Vehicles	8,704,319	700,648
Infrastructure	319,294,031	57,682,554
Total Depreciable Capital Assets	$432,654,711	$61,036,367
Less Accumulated Depreciation For:		
Buildings and building improvements	$24,798,824	$-
Improvements other than buildings	785,473	-
Machinery and equipment	16,200,614	1,699,579
Vehicles	7,449,960	159,159
Infrastructure	285,814,256	23,405,029
Total Accumulated Depreciation	$335,049,127	$25,263,767
Total Depreciable Capital Assets, Net	$97,605,584	$35,772,600
Capital Assets, Net	$106,751,515	$43,465,939

The County has 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 compensation directly 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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	41,888,302	45,474,756	43,894,232	47,210,000
Licenses & Permits	4,229	1,771	6,223	5,000
Intergovernmental	466,359	364,879	258,784	265,038
Charges for Service	3,582,276	3,708,588	3,757,376	3,660,750
Fines & Forfeitures	1,757,452	1,650,856	1,976,064	1,815,000
Investment Income	16,522	21,576	9,397	10,000
Miscellaneous	81,747	115,781	237,957	26,000
Total Revenues	47,796,886	51,338,206	50,140,035	52,991,788
Expenditures:				
General Government	11,245,248	12,004,101	11,711,260	13,217,294
Judicial	5,440,571	5,554,681	5,769,076	6,843,106
Public Safety	19,924,231	20,058,373	19,479,018	19,728,989
Public Works	4,706,797	4,886,977	4,833,966	4,720,582
Health & Welfare	690,328	753,235	720,891	754,535
Culture & Recreation	4,681,078	4,829,388	4,675,915	4,725,000
Housing & Development	2,947,327	2,966,525	2,886,593	3,000,000
Total Expenditures	49,635,580	51,053,281	50,076,720	52,989,506
Excess of Revenues Over Expenditures	(1,838,694)	284,925	63,315	2,282
Operating Transfers:				
Transfers In	889,000	916,000	1,085,000	1,085,000
Transfers Out	(829,879)	(845,041)	(897,741)	(1,087,282)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(1,779,573)	355,884	250,574	-
Beginning Fund Balance	16,761,484	14,981,911	15,020,298	15,270,872
Ending Fund Balance	14,981,911	15,020,298	15,270,872	15,270,872

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General Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	40,833,612	47,210,000	47,127,000	(0.18)%
Licenses & Permits	7,060	5,000	5,000	0.00%
Intergovernmental	199,420	265,038	271,238	2.34%
Charges for Service	3,860,555	3,660,750	3,921,800	7.13%
Fines & Forfeitures	1,538,623	1,815,000	1,950,000	7.44%
Investment Income	12,238	10,000	10,000	0.00%
Miscellaneous	220,653	26,000	42,500	63.46%
Total Revenues	46,672,161	52,991,788	53,327,538	0.63%
Expenditures:				
General Government	12,271,847	15,600,410	14,962,795	13.21%
Judicial	6,584,947	6,786,278	6,396,903	(6.52)%
Public Safety	20,156,491	21,140,957	19,201,403	(2.67)%
Public Works	4,938,705	6,515,716	4,488,697	(4.91)%
Health & Welfare	758,764	827,927	753,729	(0.11)%
Culture & Recreation	1,119,608	4,811,536	4,725,000	0.00%
Housing & Development	35,307	3,000,000	3,000,000	0.00%
Total Expenditures	45,865,669	58,682,824	53,528,527	1.02%
Excess of Revenues Over Expenditures	806,492	(5,691,036)	(200,989)	(8,907.58)%
Operating Transfers:				
Transfers In	1,085,000	1,085,000	1,085,000	0.00%
Transfers Out	(814,712)	(1,087,282)	(884,011)	(18.70)%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	1,076,780	(5,693,318)	-	0.00%
Beginning Fund Balance	15,270,872	15,270,872	15,270,872	0.00%
Ending Fund Balance	16,347,652	9,326,980	15,270,872	0.00%

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General Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Taxes:				
Property Tax	23,860,599	26,588,086	20,066,083	23,573,250
Prior Year	551,488	599,268	513,969	550,000
Not on Digest	8,713	6,941	5,902	5,000
Intangible	412,764	394,652	446,525	400,000
Motor Vehicles	1,685,339	1,346,363	767,304	650,000
Real Estate Transfer	105,949	116,112	132,962	120,000
Mobile Homes	184,770	203,283	212,758	160,000
Payment in Lieu of Tax	46,178	50,031	56,262	40,000
Property Tax – Industrial	-	-	2,771,866	2,900,000
Property Tax – Recreation	-	-	3,464,734	3,600,000
Timber Tax	184,556	155,399	59,098	75,000
Heavy Duty Tax	953	2,148	5,410	1,750
Public Utility Tax	565,454	654,305	820,140	675,000
Title Ad Valorem Tax	1,623,444	2,403,931	2,012,398	1,825,000
LOST	11,991,187	12,247,943	11,906,457	12,000,000
Unclaimed – Tax Sales	-	-	62,489	-
Penalties & Interest	666,602	705,346	589,875	635,000
Special Assessment Tax	306	947	-	-
Total Taxes	41,888,302	45,474,756	43,894,232	47,210,000
Licenses & Permits:				
NPDES – Stormwater	4,229	1,771	6,223	5,000
Total Licenses & Permits	4,229	1,771	6,223	5,000
Intergovernmental:				
Ga – Indigent Defense	20,117	59,856	51,636	50,000
Ga – Probation	129,488	84,642	69,327	80,000
Juvenile Judge Reimbursement	34,268	25,701	34,268	34,268
GEMA	32,770	32,770	32,770	32,770
Law Clerk	14,834	12,839	15,404	16,000
Tax Commissioner – FICA	53,956	58,609	55,378	52,000
DOT Mowing Contract	180,925	90,462	-	-
Total Intergovernmental	466,359	364,879	258,784	265,038
Charges for Service:				
Brooks Co – Ankle Monitoring	30,45	2,844	-	-
Valdosta – Prisoner Housing	563,700	500,945	512,380	500,000
Dasher – Sheriff's Patrol	10,000	10,000	10,000	10,000
Other Gov. – Prisoner Housing	174,056	238,815	201,809	200,000

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General Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Taxes:				
Property Tax	23,377,407	23,573,250	23,750,000	0.75%
Prior Year	653,250	550,000	600,000	9.09%
Not on Digest	25,555	5,000	10,000	100.00%
Intangible	406,717	400,000	435,000	8.75%
Motor Vehicles	678,690	650,000	435,000	(33.08)%
Real Estate Transfer	114,337	120,000	125,000	4.17%
Mobile Homes	168,212	160,000	200,000	25.00%
Payment in Lieu of Tax	57,274	40,000	45,000	12.50%
Property Tax – Industrial	-	2,900,000	2,900,000	0.00%
Property Tax – Recreation	-	3,600,000	3,600,000	0.00%
Timber Tax	139,731	75,000	100,000	33.33%
Heavy Duty Tax	2,010	1,750	2,000	14.29%
Public Utility Tax	929,743	675,000	850,000	25.93%
Title Ad Valorem Tax	2,042,727	1,825,000	2,000,000	9.59%
LOST	11,728,725	12,000,000	11,500,000	(4.17)%
Unclaimed – Tax Sales	-	-	-	0.00%
Penalties & Interest	509,234	635,000	575,000	(9.45)%
Special Assessment Tax	-	-	-	0.00%
Total Taxes	40,833,612	47,210,000	47,127,000	(0.18)%
Licenses & Permits:				
NPDES – Stormwater	7,060	5,000	5,000	0.00%
Total Licenses & Permits	7,060	5,000	5,000	0.00%
Intergovernmental:				
Ga – Indigent Defense	40,766	50,000	30,000	(40.00)%
Ga – Probation	49,288	80,000	60,000	(25.00)%
Juvenile Judge Reimbursement	34,268	34,268	34,268	0.00%
GEMA	-	32,770	32,770	0.00%
Law Clerk	14,575	16,000	15,200	(5.00)%
Tax Commissioner – FICA	60,521	52,000	52,000	0.00%
DOT Mowing Contract	-	-	47,000	100.00%
Total Intergovernmental	199,420	265,038	271,238	2.34%
Charges for Service:				
Brooks Co – Ankle Monitoring	-	-	-	0.00%
Valdosta – Prisoner Housing	479,600	500,000	500,000	0.00%
Dasher – Sheriff's Patrol	10,000	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	318,450	200,000	250,000	25.00%

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General Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Charges for Service:				
Other Gov. – ADR	-	-	-	-
Tax Commissioner – Fees	246,845	243,926	265,271	250,000
FIFAs	107,479	108,670	66,416	75,000
Board of Elections	15,197	33,289	44,218	500
LCSO – Vehicle Usage	100	-	1,055	-
Clerk of Court	423,216	436,150	438,289	435,000
Probate Court	165,690	157,294	163,132	160,000
Magistrate Court	406,419	388,866	382,113	385,000
Magistrate Court – Unclaimed	-	-	-	-
DUI Court Participation Fees	-	-	-	-
Board of Assessors	150	447	116	250
Animal Services	150,130	131,095	110,943	125,000
Feed the Elderly	11,342	11,424	860	-
Bird Supper	3,768	-	1,000	-
LCSO – Jail Inmate Medical	3,255	2,871	3,990	4,000
LCSO – Bond Fees	70,284	46,938	46,394	48,000
LCSO – Investigations	70,284	46,938	46,394	48,000
LCSO – Sheriff Fees	40,140	40,870	42,290	40,000
LCSO – Work Detail	-	-	50	-
LCSO – Credit Card Fees	1,992	439	99	-
LCSO – Fingerprint Fees	19,305	1,963	28,550	28,000
LCSO – Other	3,723	5,133	24,236	20,000
LCSO – COAM	-	-	3,533	-
BOC – Credit Card Fees	27,800	32,761	39,233	40,000
Public Works – Administration	1,083	1,789	1,955	1,500
Public Works – Culverts	37,594	47,699	58,165	45,000
Public Works – Street Signs	-	-	-	-
Evidence Tapes	25	100	75	-
Bad Check Fees	1,585	1,280	225	500
Other	27,944	3,207	3,124	3,500
Contributions – Animal Services	3,230	1,004	689	-
LCSO – Resource Officer	387,233	517,950	540,675	541,000
Rent – 4H Camp	39,172	26,081	40,578	30,000
Rent – Civic Center	2,575	4,500	2,700	3,500
Rent – Other	560,738	638,359	645,033	640,000
Total Charges for Service	3,582,276	3,708,588	3,757,376	3,660,750

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General Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Charges for Service:				
Other Gov. – ADR	-	-	25,000	100.00%
Tax Commissioner – Fees	262,186	250,000	260,000	4.00%
FIFAs	110,880	75,000	80,000	6.67%
Board of Elections	10,470	500	18,000	3,500.00%
LCSO – Vehicle Usage	2,466	-	2,000	100.00%
Clerk of Court	405,565	435,000	445,000	2.30%
Probate Court	158,720	160,000	175,000	9.38%
Magistrate Court	402,806	385,000	385,000	0.00%
Magistrate Court – Unclaimed	51,483	-	-	0.00%
DUI Court Participation Fees	2,580	-	-	0.00%
Board of Assessors	97	250	-	(100.00)%
Animal Services	100,210	125,000	100,000	(20.00)%
Feed the Elderly	-	-	-	0.00%
Bird Supper	550	-	-	0.00%
LCSO – Jail Inmate Medical	3,560	4,000	3,500	(12.50)%
LCSO – Bond Fees	82,560	75,000	80,000	6.67%
LCSO – Investigations	48,936	48,000	48,000	0.00%
LCSO – Sheriff Fees	43,880	40,000	42,500	6.25%
LCSO – Work Detail	9,175	-	5,000	100.00%
LCSO – Credit Card Fees	285	-	-	0.00%
LCSO – Fingerprint Fees	30,878	28,000	32,000	14.29%
LCSO – Other	16,005	20,000	18,000	(10.00)%
LCSO – COAM	-	-	-	0.00%
BOC – Credit Card Fees	45,272	40,000	55,000	37.50%
Public Works – Administration	1,350	1,500	16,200	980.00%
Public Works – Culverts	54,069	45,000	45,000	0.00%
Public Works – Street Signs	1,072	-	1,500	100.00%
Evidence Tapes	150	-	-	0.00%
Bad Check Fees	125	500	250	(50.00)%
Other	2,077	3,500	2,500	(28.57)%
Contributions – Animal Services	760	-	-	0.00%
LCSO – Resource Officer	522,316	541,000	643,350	18.92%
Rent – 4H Camp	32,400	30,000	30,000	0.00%
Rent – Civic Center	6,746	3,500	3,000	(14.29)%
Rent – Other	642,875	640,000	646,000	0.94%
Total Charges for Service	3,860,555	3,660,750	3,921,800	7.13%

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General Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Fines & Forfeitures:				
Fines – State Court	1,567,606	1,452,553	1,788,231	1,650,000
Fines – Superior Court	189,846	198,302	187,834	165,000
Total Fines & Forfeitures	1,757,452	1,650,856	1,976,064	1,815,000
Investment Income:				
Interest Income	16,522	21,576	9,397	10,000
Total Investment Income	16,522	21,576	9,397	10,000
Miscellaneous:				
Misc. – Vendor Commission	3,344	2,429	4,148	3,500
Misc. – Other	1,027	76,389	2,065	2,500
Insurance Reimbursement	59,343	13,236	34,228	-
General Surplus Sales	18,033	23,727	197,517	20,000
Total Miscellaneous	81,747	115,781	237,957	26,000
Operating Transfers:				
Transfers In – 911	160,000	160,000	160,000	160,000
Transfers In – Special Services	275,000	275,000	325,000	325,000
Transfers In – Water & Sewer	350,000	377,000	450,000	450,000
Transfers In – Landfill	104,000	104,000	150,000	150,000
Total Operating Transfers	889,000	916,000	1,085,000	1,085,000
Total General Fund	48,685,886	52,254,206	51,225,035	54,076,788

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General Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Fines & Forfeitures:				
Fines – State Court	1,410,310	1,650,000	1,800,000	9.09%
Fines – Superior Court	128,313	165,000	150,000	(9.09)%
Total Fines & Forfeitures	1,538,623	1,815,000	1,950,000	7.44%
Investment Income:				
Interest Income	12,238	10,000	10,000	0.00%
Total Investment Income	12,238	10,000	10,000	0.00%
Miscellaneous:				
Misc. – Vendor Commission	7,975	3,500	5,000	42.86%
Misc. – Other	3,245	2,500	2,500	0.00%
Insurance Reimbursement	75,057	-	-	0.00%
General Surplus Sales	134,376	20,000	35,000	75.00%
Total Miscellaneous	220,653	26,000	42,500	63.46%
Operating Transfers:				
Transfers In – 911	160,000	160,000	160,000	.000%
Transfers In – Special Services	325,000	325,000	325,000	0.00%
Transfers In – Water & Sewer	450,000	450,000	450,000	0.0%0
Transfers In – Landfill	150,000	150,000	150,000	0.00%
Total Operating Transfers	1,085,000	1,085,000	1,085,000	0.00%
Total General Fund	47,757,161	54,076,788	54,412,538	0.62%

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General Fund - Revenue Charts

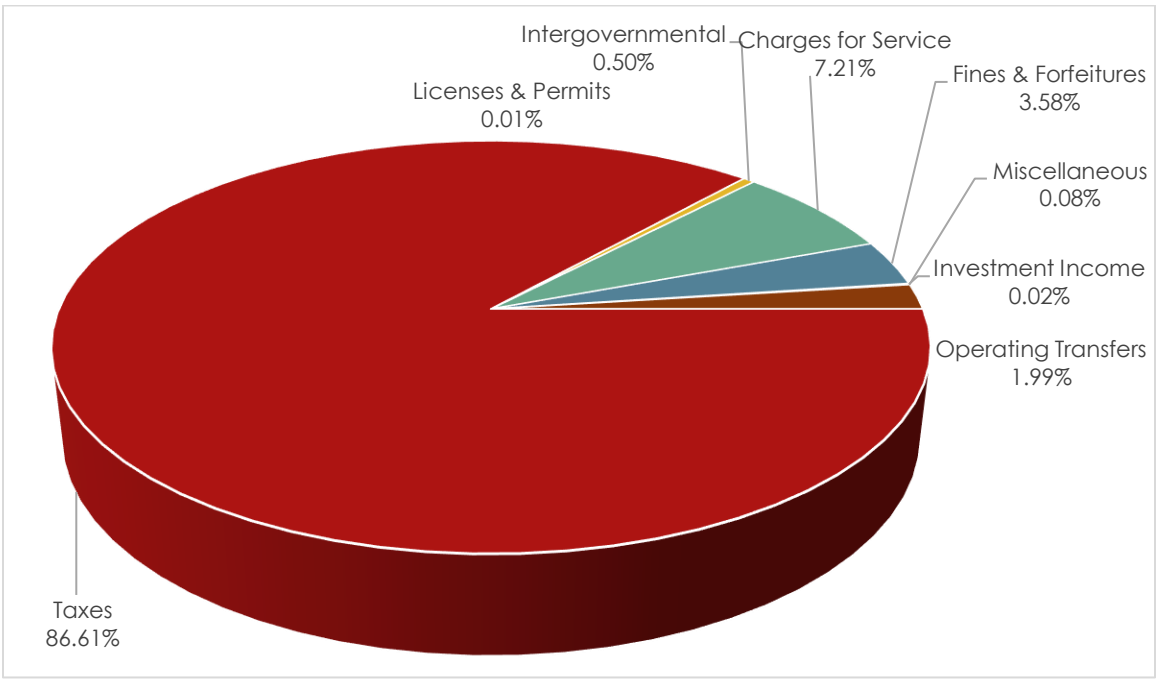


FIGURE 32 - GENERAL FUND REVENUES BY SOURCE

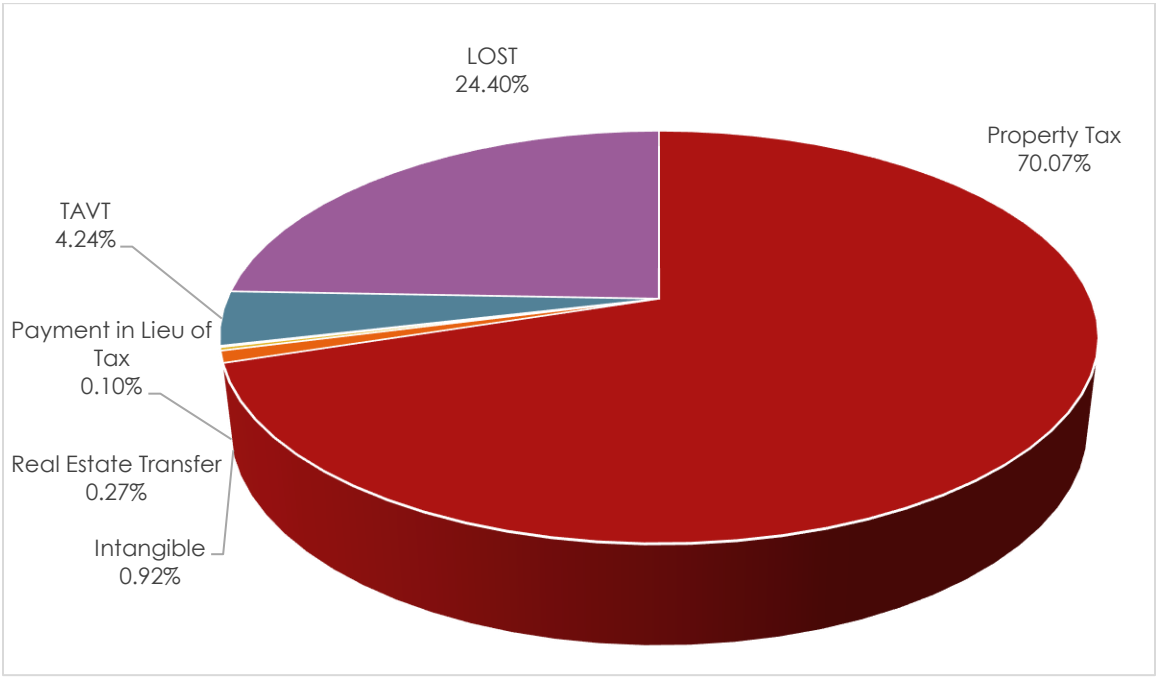


FIGURE 33 - GENERAL FUND TAX REVENUES BY TYPE

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General Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Government:				
Personal Services	6,028,513	6,104,893	6,059,639	6,458,639
Services & Contracts	3,691,289	4,206,762	4,244,662	5,170,042
Supplies & Materials	128,050	144,052	170,867	124,475
Capital Outlay	345,034	494,609	189,107	353,714
Debt Service	1,052,363	1,053,785	1,046,985	1,110,600
Total General Government	11,245,248	12,004,101	11,711,260	13,217,294
Judicial:				
Personal Services	3,306,853	3,355,852	3,396,985	3,642,095
Services & Contracts	2,085,583	2,133,348	2,314,855	2,412,633
Supplies & Materials	41,697	56,606	53,745	36,878
Capital Outlay	6,438	8,874	3,491	751,500
Total Judicial	5,440,571	5,554,681	5,769,076	6,843,106
Public Safety:				
Personal Services	14,312,925	14,119,340	14,046,273	14,146,747
Services & Contracts	5,215,323	5,631,667	5,090,224	5,288,145
Supplies & Materials	141,914	274,904	300,871	294,097
Capital Outlay	254,068	32,463	41,650	-
Total Public Safety	19,924,231	20,058,373	19,479,018	19,728,989
Public Works:				
Personal Services	2,880,454	2,722,992	2,712,846	2,823,384
Services & Contracts	1,791,904	2,111,823	2,048,262	1,860,020
Supplies & Materials	22,391	40,165	35,060	25,368
Capital Outlay	12,048	11,996	37,798	11,810
Total Public Works	4,706,797	4,886,977	4,833,966	4,720,582
Health & Welfare:				
Services & Contracts	687,499	718,281	717,964	751,935
Supplies & Materials	2,829	6,030	2,927	2,600
Capital Outlay	-	28,924	-	-
Total Health & Welfare	690,328	753,235	720,891	754,535
Culture & Recreation:				
Services & Contracts	4,681,068	4,829,388	4,675,915	4,725,000
Total Culture & Recreation	4,681,068	4,829,388	4,675,915	4,725,000

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General Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Government:				
Personal Services	6,420,038	6,885,959	6,511,401	0.82%
Services & Contracts	4,297,404	5,553,657	4,705,334	(8.99)%
Supplies & Materials	136,226	268,290	138,470	11.24%
Capital Outlay	307,862	1,695,814	2,352,100	564.97%
Debt Service	1,110,317	1,196,690	1,255,490	13.05%
Total General Government	12,271,847	15,600,410	14,962,795	13.21%
Judicial:				
Personal Services	3,707,198	4,029,697	3,793,835	4.17%
Services & Contracts	2,384,454	2,675,681	2,566,580	6.38%
Supplies & Materials	42,193	77,900	36,488	(1.06)%
Capital Outlay	451,102	3,000	-	(100.00)%
Total Judicial	6,584,947	6,786,278	6,396,903	(6.52)%
Public Safety:				
Personal Services	14,720,790	14,338,627	13,902,117	(1.73)%
Services & Contracts	5,145,733	6,126,853	5,035,431	(4.78)%
Supplies & Materials	289,967	606,477	263,855	(10.28)%
Capital Outlay	-	69,000	-	0.00%
Total Public Safety	20,156,491	21,140,957	19,201,403	(2.67)%
Public Works:				
Personal Services	2,878,305	2,866,801	2,819,363	(0.14)%
Services & Contracts	2,015,336	2,064,617	1,618,891	(12.96)%
Supplies & Materials	32,950	47,062	24,443	(3.65)%
Capital Outlay	12,114	1,537,236	26,000	120.15%
Total Public Works	4,938,705	6,515,716	4,488,697	(4.91)%
Health & Welfare:				
Services & Contracts	755,991	790,052	752,029	0.01%
Supplies & Materials	2,774	7,875	1,700	(34.62)%
Capital Outlay	-	30,000	-	0.00%
Total Health & Welfare	758,764	827,927	753,729	(0.11)%
Culture & Recreation:				
Services & Contracts	1,119,608	4,811,536	4,725,000	0.00%
Total Culture & Recreation	1,119,608	4,811,536	4,725,000	0.00%

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General Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Housing & Development:				
Services & Contracts	2,947,327	2,966,525	2,886,593	3,000,000
Total Housing & Development	2,947,327	2,966,525	2,886,593	3,000,000
Operating Transfers	829,879	845,041	897,741	1,087,282
Total Expenditures:				
Personal Services	26,528,745	26,303,077	26,215,743	27,070,689
Services & Contracts	21,064,051	22,556,744	21,937,167	23,153,765
Supplies & Materials	372,833	562,807	604,778	537,428
Capital Outlay	617,588	576,867	272,047	537,428
Debt Service	1,052,363	1,053,785	1,046,985	1,117,024
Operating Transfers	829,879	845,041	897,741	1,087,282
Total General Fund	50,465,459	51,898,322	50,974,461	54,076,788

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General Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Housing & Development:				
Services & Contracts	35,307	3,000,000	3,000,000	0.00%
Total Housing & Development	35,307	3,000,000	3,000,000	0.00%
Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total Expenditures:				
Personal Services	27,726,330	28,121,084	27,026,716	(0.16)%
Services & Contracts	15,705,093	24,973,886	22,359,300	(3.43)%
Supplies & Materials	552,849	1,056,114	508,921	(5.30)%
Capital Outlay	771,078	3,335,050	2,378,100	112.90%
Debt Service	1,110,317	1,196,690	1,255,490	13.05%
Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total General Fund	46,680,380	59,770,106	54,412,538	0.62%

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General Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	4,327,940	3,479,620	3,008,212	3,784,248
Life Insurance	35,477	34,197	41,400	38,348
Other Employee Benefits	30,788	38,945	35,434	38,400
Retirement	2,441,687	2,269,657	2,656,239	2,222,772
Salaries – Regular	17,975,182	18,598,452	18,604,501	19,101,807
Social Security	1,292,351	1,330,814	1,355,802	1,368,414
Workers Compensation	425,320	551,391	514,155	516,700
Total Personal Services	26,528,745	26,303,077	26,215,743	27,070,689
Services & Contracts:				
Advertising	12,377	12,673	13,761	11,650
Appropriations	10,846,070	11,487,339	10,764,744	12,310,910
Bird Supper	11,007	10,000	10,000	10,000
Christmas Programs/Decorations	3,198	4,926	7,945	7,000
Commission Projects	5,326	2,214	3,131	5,000
Commission Retreat	619	1,985	1,627	2,000
Contractual Services – Animals	98,664	88,657	69,677	85,000
Contractual Services – Georgia	162,843	195,454	225,491	242,870
Contractual Services – K9 Care	8,191	13,966	10,369	9,500
Contractual Services – Other	1,423,587	1,458,055	1,819,023	1,399,898
Contractual Services – SGRC	49,801	48,632	50,599	47,770
Court Costs	84,519	122,999	190,020	177,650
Credit Card Fees	21,843	29,662	37,084	38,000
Dry Cleaning	8,123	-	-	-
Dues – Professional Organizations	26,369	30,409	27,268	27,776
Education & Training – Seminar	48,783	44,109	38,158	55,655
Education & Training – Travel	74,365	91,021	77,902	90,551
Employee Testing	11,923	15,382	15,084	13,000
Facilities – Repair/Maintenance	126,931	186,286	215,111	125,430
Fees – Organizations	1,305	1,430	1,130	1,430
Fleet Rental	2,191,065	2,963,579	2,388,435	2,362,272
GBI Fees	2,794	799	1,860	2,500
Indigent Legal	39,846	28,326	30,711	37,500
Indigent Legal – DUI Court	-	-	-	-
Informant Buys	5,000	4,000	5,000	5,000
Judgements & Damages	25,748	21,904	29,273	30,000
Jury Witness	110,495	85,441	86,947	85,000
Medical Shots & Supplies	-	387	282	1,468
Other Equipment – Repair/Maint.	84,088	51,224	86,298	48,950

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General Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	3,784,248	3,849,144	3,216,500	(15.00)%
Life Insurance	41,267	42,648	41,539	8.32%
Other Employee Benefits	37,148	40,600	37,600	(2.08)%
Retirement	2,322,226	2,326,298	2,682,184	20.67%
Salaries – Regular	19,584,667	19,905,480	19,158,923	0.30%
Social Security	1,413,875	1,424,917	1,371,650	0.24%
Workers Compensation	542,900	531,997	518,320	0.31%
Total Personal Services	27,726,330	28,121,084	27,026,716	(0.16)%
Services & Contracts:				
Advertising	10,140	15,398	11,100	(4.72)%
Appropriations	4,488,029	12,983,204	11,924,041	(3.14)%
Bird Supper	10,000	12,500	10,000	0.00%
Christmas Programs/Decorations	16,828	12,875	8,000	14.29%
Commission Projects	4,416	2,300	6,500	30.00%
Commission Retreat	1,887	2,000	2,000	0.00%
Contractual Services – Animals	57,091	89,400	55,000	(35.29)%
Contractual Services – Georgia	224,510	272,256	242,026	(0.35)%
Contractual Services – K9 Care	6,883	8,400	8,400	(11.58)%
Contractual Services – Other	1,750,990	1,900,105	1,614,935	15.36%
Contractual Services – SGRC	53,543	46,220	43,870	(8.16)%
Court Costs	173,446	126,155	82,500	(53.56)%
Credit Card Fees	48,807	38,000	47,000	23.68%
Dry Cleaning	-	-	-	0.00%
Dues – Professional Organizations	25,973	29,526	28,380	2.17%
Education & Training – Seminar	39,257	109,560	64,550	15.98%
Education & Training – Travel	74,456	112,540	73,195	(19.17)%
Employee Testing	10,491	13,000	13,000	0.00%
Facilities – Repair/Maintenance	189,307	205,220	142,720	13.78%
Fees – Organizations	1,730	1,430	1,430	0.00%
Fleet Rental	2,362,479	2,362,272	1,939,944	(17.88)%
GBI Fees	4,153	5,000	5,000	100.00%
Indigent Legal	24,483	224,000	77,000	105.33%
Indigent Legal – DUI Court	350	-	-	0.00%
Informant Buys	-	-	-	(100.00)%
Judgements & Damages	20,388	30,000	27,500	(8.33)%
Jury Witness	80,877	80,000	85,000	0.00%
Medical Shots & Supplies	4,050	810	810	(44.82)%
Other Equipment – Repair/Maint.	70,849	66,115	56,465	15.35%

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General Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Services & Contracts:				
Postage & Shipping	130,587	144,720	186,774	150,465
Printing	53,761	42,007	44,781	38,366
Prisoner – Feeding	721,534	697,328	715,302	700,000
Prisoner – Medical	1,246,785	1,365,748	1,321,716	1,400,000
Prisoner – Other	-	7,020	1,470	1,000
Professional Services	888,645	861,321	971,699	819,800
Property & Casualty Premiums	888,645	861,321	971,699	819,800
Public Works Week	-	376	431	500
Rent/Lease	50,799	46,813	47,963	45,374
Road Maintenance – Asphalt	33,041	28,025	53,505	40,000
Road Maintenance – Culverts	92,501	74,265	92,991	80,000
Road Maintenance – Other	138,056	54,836	59,567	69,970
Road Maintenance – Signs	18,247	15,592	20,835	20,000
Statutory Allowance	3,600	3,600	3,600	3m600
Subscriptions	9,259	8,480	7,231	8,131
Tag & Title	49	311	318	-
Technology Fleet Rental	-	-	-	384,152
Tire Disposal	-	-	-	2,000
Travel	11,482	11,079	3,361	13,600
Unemployment Benefits	18,603	33,263	14,902	20,000
Uniforms	52,702	54,273	47,268	54,135
Utilities – Cable TV	1,049	1,107	1,094	1,100
Utilities – Cell Phones & Pagers	162,221	148,424	146,819	148,352
Utilities – Electricity	1,090,437	1,028,449	1,002,303	960,924
Utilities – LP Fuel	1,692	1,986	1,128	990
Utilities – Natural Gas	21,497	21,417	18,086	19,400
Utilities – Telephones	74,231	78,313	82,411	81,483
Utilities – Water	222,12	238,873	300,677	294,895
Vehicle/Equip. – Repair/Maint.	19,366	12,817	23,926	14,500
Total Services & Contracts	21,099,714	22,597,893	21,978,443	23,207,873
Supplies & Materials:				
Chemical Supplies	-	540	-	-
Clerk Supplies	-	-	306	300
Commission Supplies	903	2,300	652	1,500
DARE Supplies	10,216	10,500	10,518	10,000
Election Supplies	9,191	5,328	6,445	5,000
Janitorial Supplies	33,854	40,707	38,989	39,500
Office Supplies	108,443	119,915	125,656	110,000

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General Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Services & Contracts:				
Postage & Shipping	137,184	152,315	135,463	(9.97)%
Printing	43,078	52,558	36,535	(4.77)%
Prisoner – Feeding	695,073	728,000	700,000	0.00%
Prisoner – Medical	1,394,638	1,600,000	1,270,260	(9.27)%
Prisoner – Other	300	3,000	1,500	50.00%
Professional Services	1,037,363	826,240	910,200	11.03%
Property & Casualty Premiums	594,980	601,356	595,000	(1.06)%
Public Works Week	23	800	500	0.00%
Rent/Lease	561,896	43,600	15,992	(64.76)%
Road Maintenance – Asphalt	32,909	83,650	40,000	0.00%
Road Maintenance – Culverts	78,738	70,000	70,000	(12.50)%
Road Maintenance – Other	75,643	69,970	55,000	(21.39)%
Road Maintenance – Signs	25,211	25,000	20,000	0.00%
Statutory Allowance	3,600	3,600	3,600	0.00%
Subscriptions	7,411	12,905	7,485	(7.94)%
Tag & Title	885	-	-	0.00%
Technology Fleet Rental	384,152	384,152	537,144	39.83%
Tire Disposal	-	2,000	-	(100.00)%
Travel	3,683	16,200	12,900	(5.15)%
Unemployment Benefits	5,416	20,000	12,500	(37.50)%
Uniforms	54,862	53,895	49,225	(9.07)%
Utilities – Cable TV	1,007	1,100	1,080	(1.82)%
Utilities – Cell Phones & Pagers	149,174	148,352	126,198	(14.93)%
Utilities – Electricity	854,582	960,924	898,337	(6.51)%
Utilities – LP Fuel	881	990	450	(54.55)%
Utilities – Natural Gas	15,147	19,400	15,890	(54.55)%
Utilities – Telephones	85,579	81,483	87,423	7.29%
Utilities – Water	233,634	294,895	215,940	(26.77)%
Vehicles/Equip. – Repair/Maint.	13,401	17,925	14,375	(0.86)%
Total Services & Contracts	15,753,863	25,022,596	22,403,363	(3.47)%
Supplies & Materials:				
Chemical Supplies	1,251	2,000	-	0.00%
Clerk Supplies	-	600	300	0.00%
Commission Supplies	474	785	1,160	(22.67)%
DARE Supplies	11,471	5,000	5,000	(50.00)%
Election Supplies	12,300	8,738	5,000	0.00%
Janitorial Supplies	44,684	42,530	37,330	(5.49)%
Office Supplies	99,111	110,367	94,100	(14.45)%

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General Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Supplies & Materials:				
Program Supplies	54,214	73,309	59,980	45,048
Safety Items	5,426	4,189	5,728	4,870
Small Tools & Equipment	114,921	164,871	165,227	117,102
Total Supplies & Materials	337,169	421,659	413,502	333,320
Capital Outlay:				
Building Fixtures & Furnishings	691	23,672	5,088	1,500
Computer Equipment	342,350	244,454	148,250	950,000
New Construction	-	29,725	11,147	125,600
Other Capital Equipment	200,259	238,096	68,372	28,114
Rolling Stock	74,288	140,920	189,189	161,810
Total Capital Outlay	617,588	676,867	422,047	1,267,024
Debt Service:				
Bond – Insurance & Fees	350	385	385	-
Bond Interest	242,013	213,400	196,600	179,600
Bond Principal	810,000	840,000	850,000	870,000
Other Interest	-	-	-	61,000
Total Debt Service	1,052,363	1,053,785	1,046,985	1,110,600
Operating Transfers:				
Transfers Out – 911 Operations	821,669	633,781	897,741	1,086,282
Transfers Out – Radio Comm.	8,210	211,260	-	1,000
Total Operating Transfers	829,879	845,041	897,741	1,087,282
Total General Fund	50,465,459	51,898,322	50,974,461	54,076,788

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General Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Supplies & Materials:				
Program Supplies	44,457	85,965	41,848	(7.10)%
Safety Items	6,570	9,870	6,415	31.72%
Small Tools & Equipment	133,763	341,549	123,705	5.64%
Total Supplies & Materials	354,080	607,404	314,858	(5.54)%
Capital Outlay:				
Building Fixtures & Furnishings	2,472	14,000	-	(100.00)%
Computer Equipment	713,196	1,065,000	2,208,000	134.42%
New Construction	15,183	372,700	133,100	5.97%
Other Capital Equipment	28,114	187,350	11,000	(60.87)%
Rolling Stock	162,114	2,096,000	176,000	8.77%
Total Capital Outlay	921,079	3,785,050	2,528,100	99.53%
Debt Service:				
Bond – Insurance & Fees	385	-	-	0.00%
Bond Interest	179,600	179,600	162.400	(9.58)%
Bond Principal	870,000	870,000	885,000	1.72%
Other Interest	60,332	147,090	208,090	241.13%
Total Debt Service	1,110,317	1,196,690	1,255,490	13.05%
Operating Transfers:				
Transfers Out – 911 Operations	814,712	1,086,282	883,511	(18.67)%
Transfers Out – Radio Comm.	-	1,000	500	(50.00)%
Total Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total General Fund	46,680,380	59,770,106	54,412,538	0.62%

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General Fund – Expenditure Charts

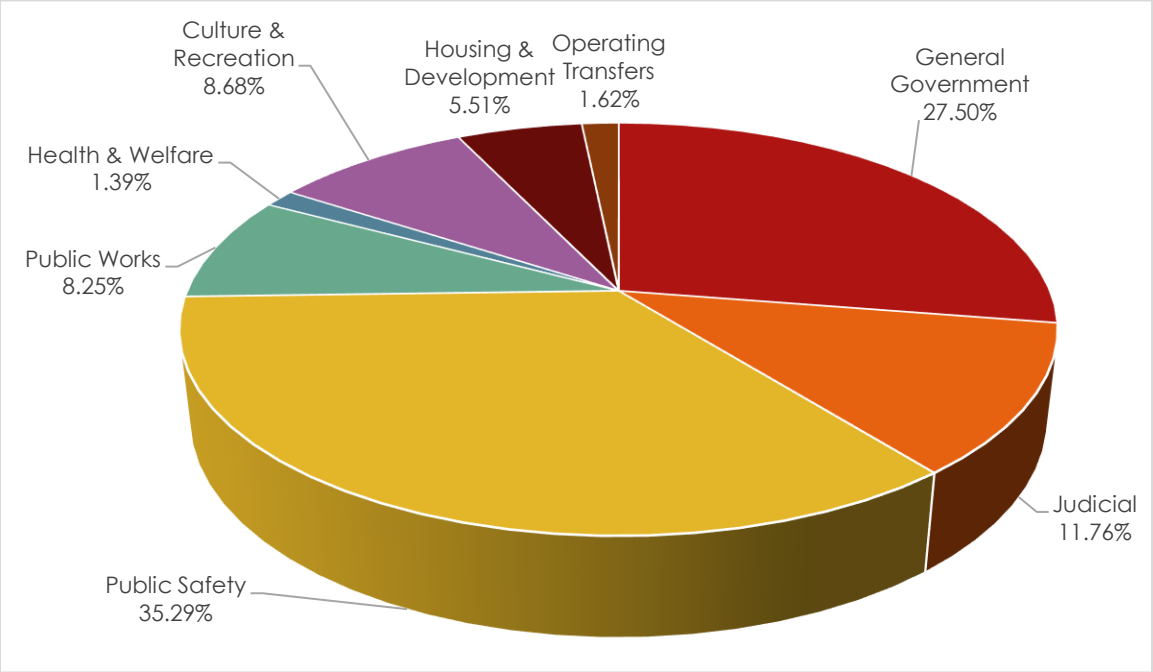


FIGURE 34 - GENERAL FUND EXPENDITURES BY FUNCTION

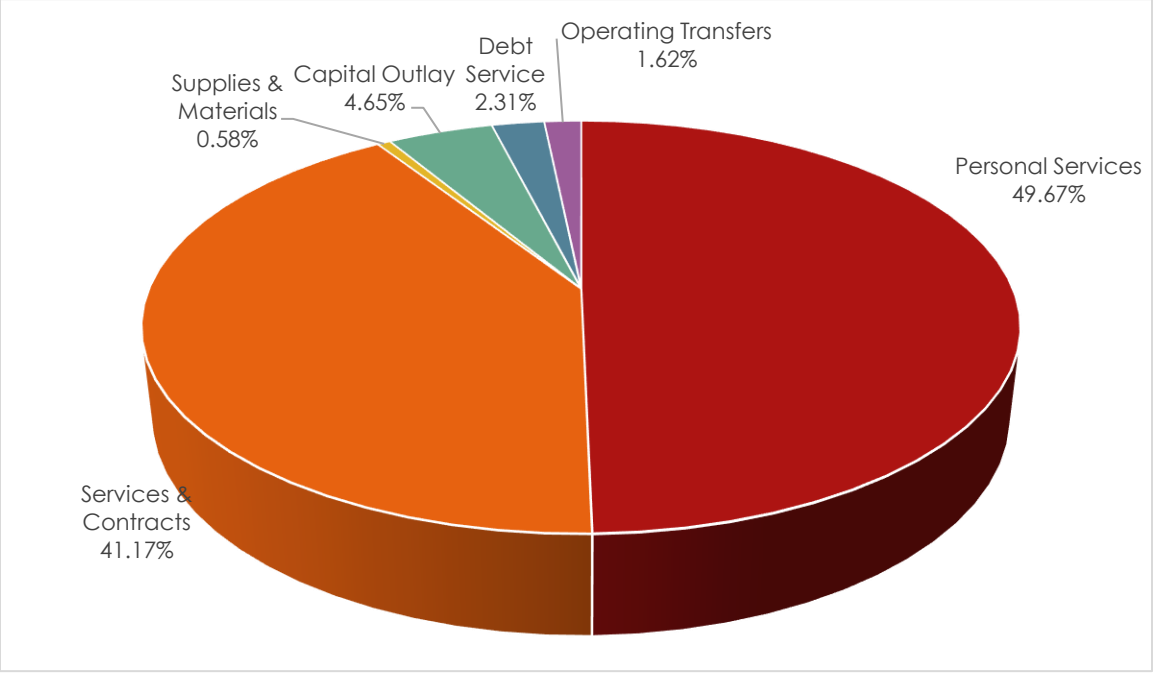


FIGURE 35 - GENERAL FUND EXPENDITURES BY TYPE

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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.

Each year, at its annual planning meeting, the Board of Commissioners sets 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 earlier discussion, the Board has expanded its goals, both long-term and short-term, based on their current priorities.

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	146,671	144,068	144,784	144,000	157,023	9.04%
Services & Contracts	45,198	42,733	42,742	55,250	50,488	(8.62)%
Supplies & Materials	1,241	2,490	1,321	2,000	1,660	(17.00)%
Total	193,111	189,291	188,846	201,250	209,171	3.94%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	6	6	6	6	6	6	6	0.00%

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Board of Commissioners

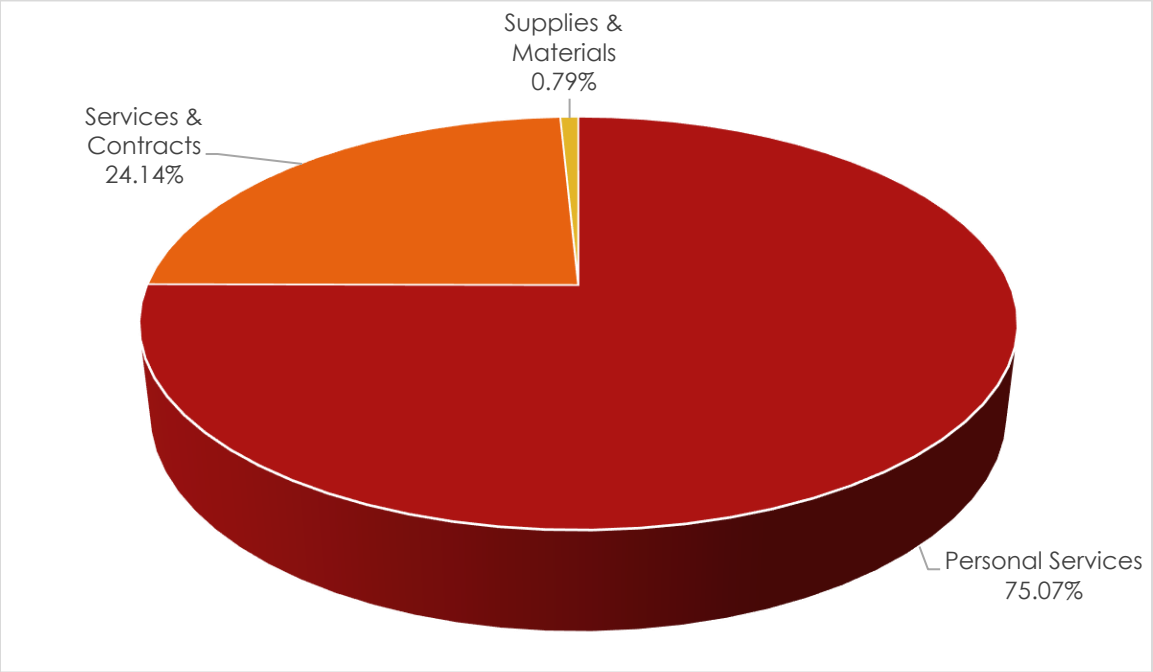


FIGURE 36 - BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE

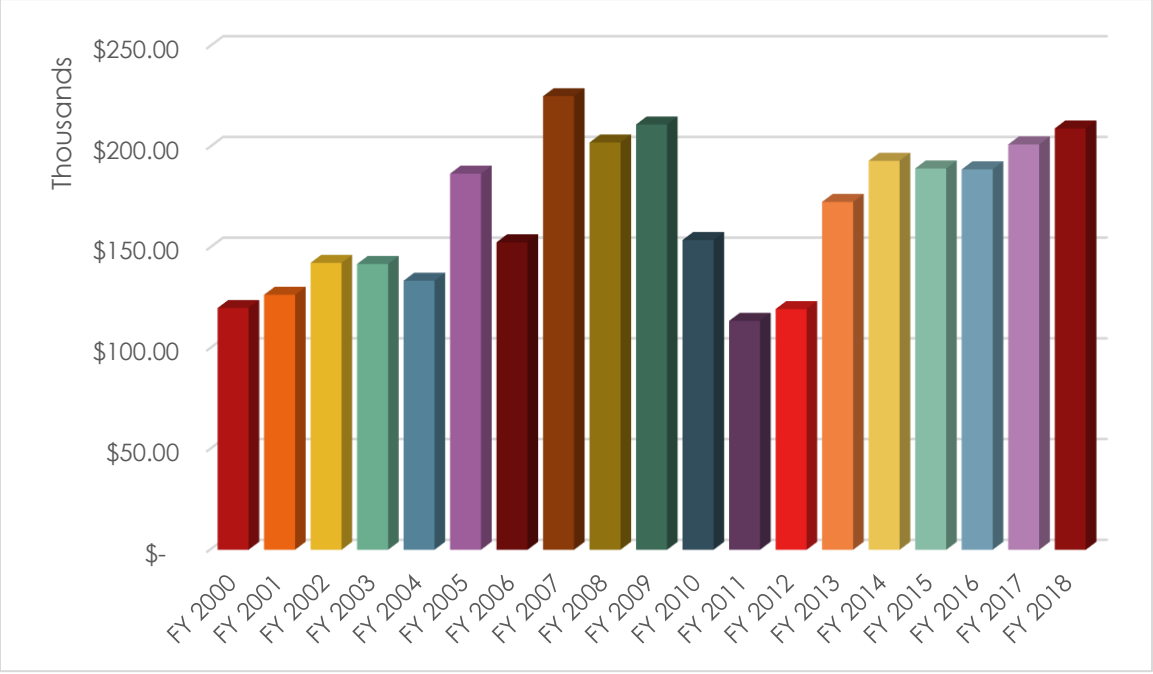


FIGURE 37 - BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

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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.

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	174,127	249,204	232,214	210,402	213,705	1.57%
Services & Contracts	5,993	5,696	12,177	11,042	9,587	(13.18)%
Supplies & Materials	362	924	2,037	900	1,900	111.11%
Capital Outlay	-	28,113	28,113	28,114	11,000	(60.87)%
Total	180,482	283,937	274,541	250,458	236,192	(5.70)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	5	4	3	3	3	3	3	0.00%

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County Clerk

Performance Measures	FY 2016	FY 2017	FY 2018	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	10%	15%	20%	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	50%	100.00%	CGII: To educate citizens regarding their county government

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County Clerk

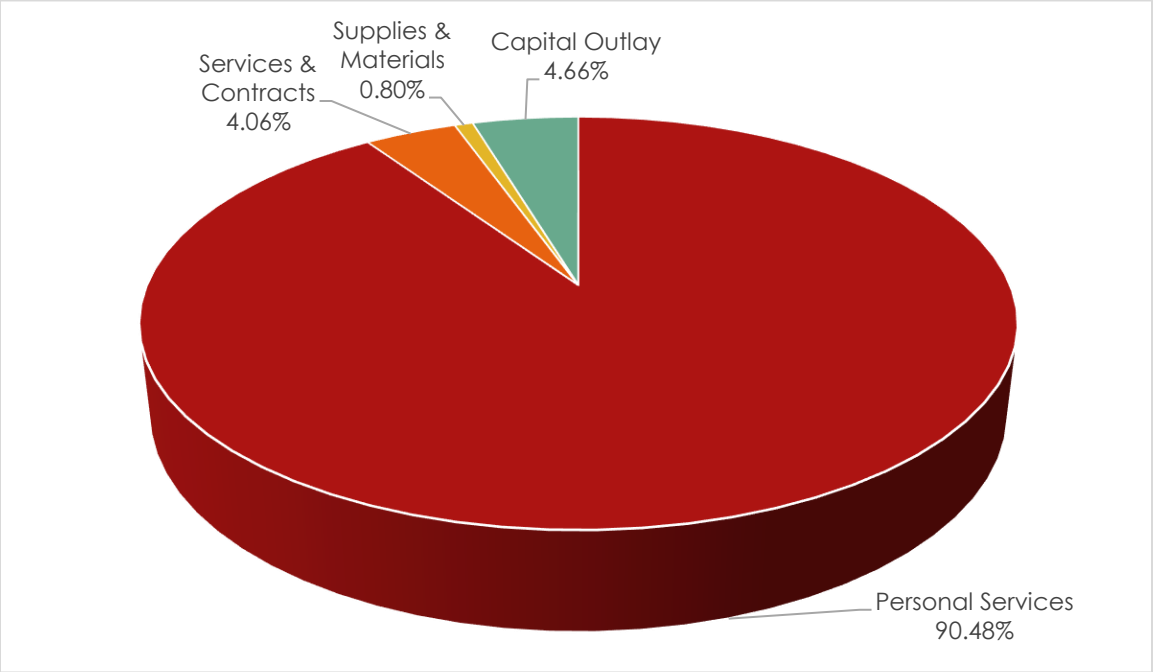


FIGURE 38 – COUNTY CLERK - EXPENDITURES BY TYPE

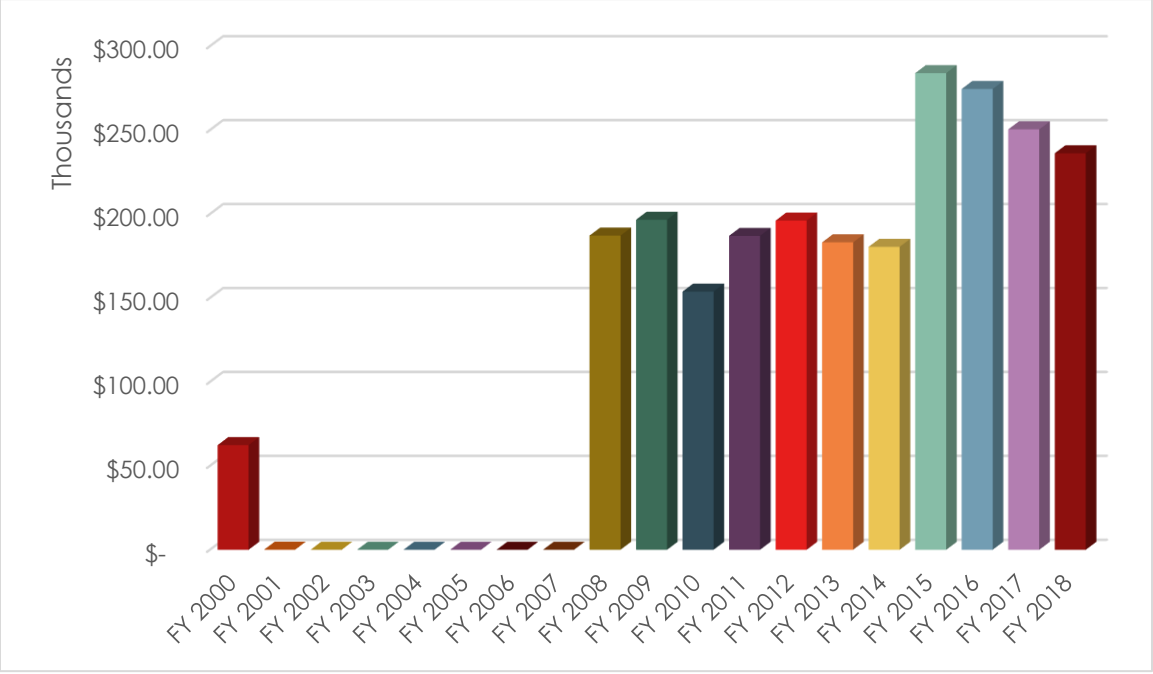


FIGURE 39 – COUNTY CLERK - EXPENDITURE HISTORY (INCLUDED IN COUNTY MANAGER 2001 – 2007)

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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 directions.

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	310,253	303,379	324,860	342,100	346,950	1.42%
Services & Contracts	8,563	6,490	11,925	13,016	8,558	(34.25)%
Supplies & Materials	116	269	171	350	250	(28.57)%
Total	318,933	310,138	336,957	355,466	355,758	(5.70)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	2	2	2	2	2	2	2	0.00%

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County Manager

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Present a balanced budget to the Commission, meeting any directives of the Board by May 1st Measure: % of balanced budgets submitted to Commission by deadline; balanced budgets presented to citizens by July 1st	80%	85%	90%	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 within three business days Measure: % of calls to citizens made within three business days	75%	80%	90%	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	75%	75%	80%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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County Manager

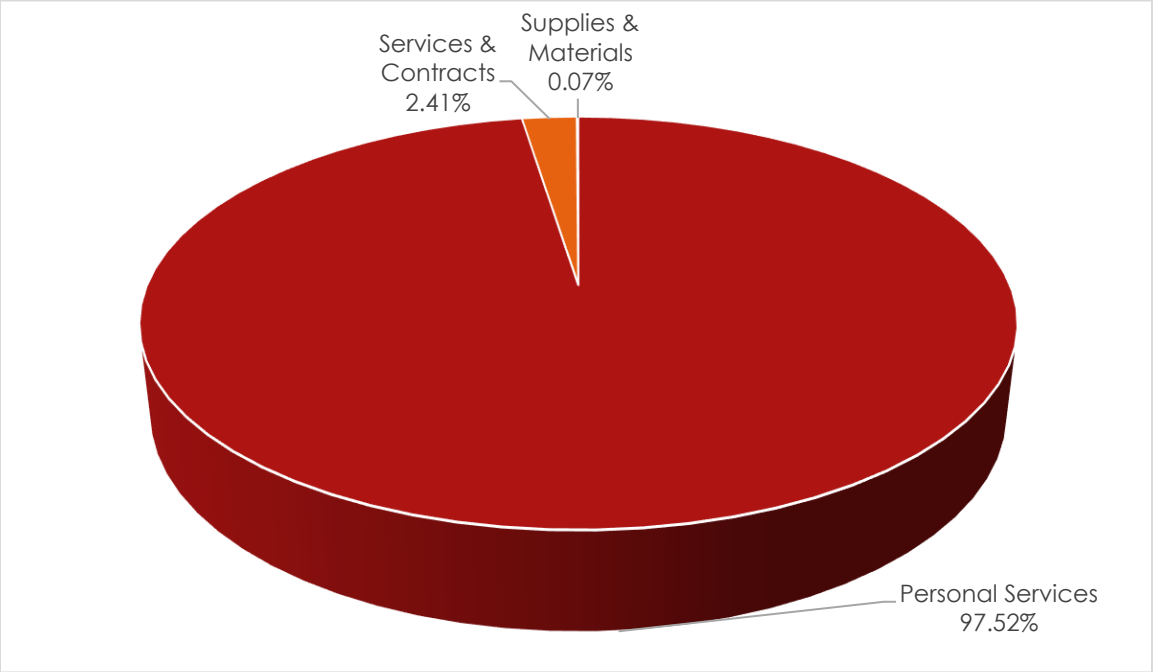


FIGURE 40 – COUNTY MANAGER - EXPENDITURES BY TYPE

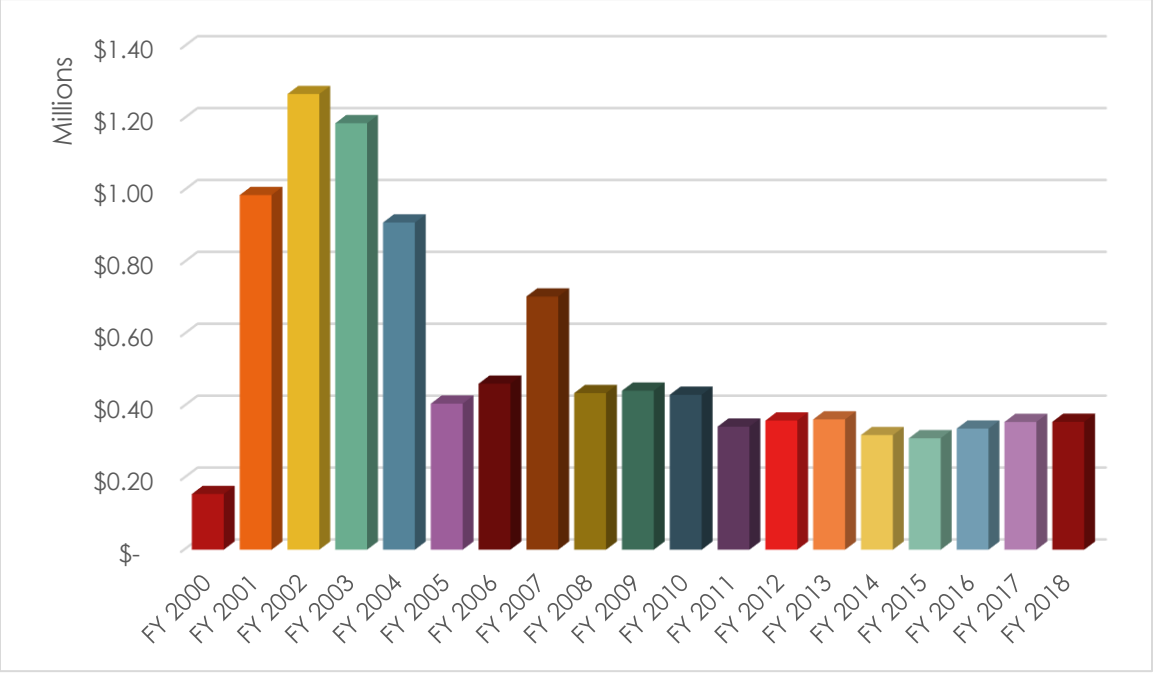


FIGURE 41 – COUNTY MANAGER - EXPENDITURE HISTORY

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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. This division accounts for the administrative staffing and operations, election equipment and the costs associated with holding elections.

Significant Achievements/Events:

- All employees received State certification
- Participated in and supported the Chamber Campaign Academy for aspiring candidates

Challenges:

- Decreases in state-provided forms have led to an increase in the local cost of elections
- Difficulty in finding qualified poll workers resulting in shortfalls during elections

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	340,947	349,201	408,623	318,137	323,351	1.64%
Services & Contracts	60,403	65,993	121,507	75,321	80,832	7.32%
Supplies & Materials	15,578	6,920	13,627	8,500	8,500	0.00%
Total	416,928	422,114	543,758	401,958	412,683	2.67%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	10	10	10	10	10	10	10	0.00%

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Board of Elections

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase Early Voting Turnout Measure: % of voters voting early	28%	50%	55%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Scan 100% of voter files into ElectioNet system Measure: % of files scanned	25%	0%	25%	CGII: To ensure the financial strength of the County
Goal: Reduce wait time for early voting to less than 20 minutes and for polling places to less than 13 minutes Measure: Average wait time for voting	15 minutes; n/a	15 minutes; < 13 minutes	15 minutes; < 13 minutes	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

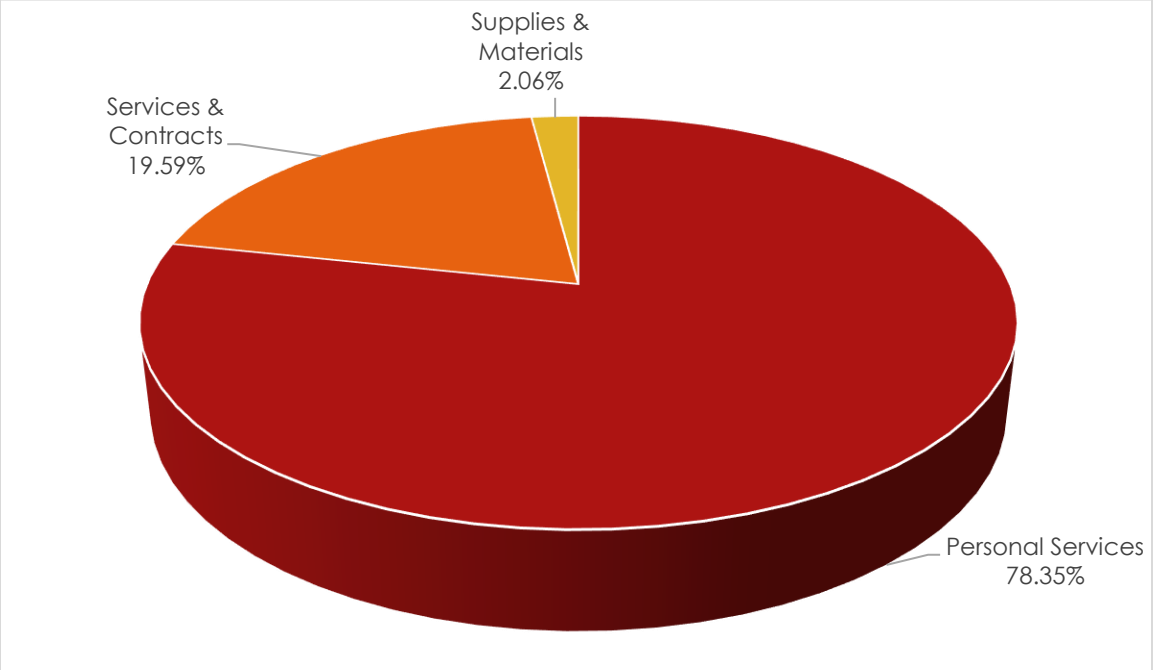


FIGURE 42 – BOARD OF ELECTIONS - EXPENDITURES BY TYPE

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Board of Elections

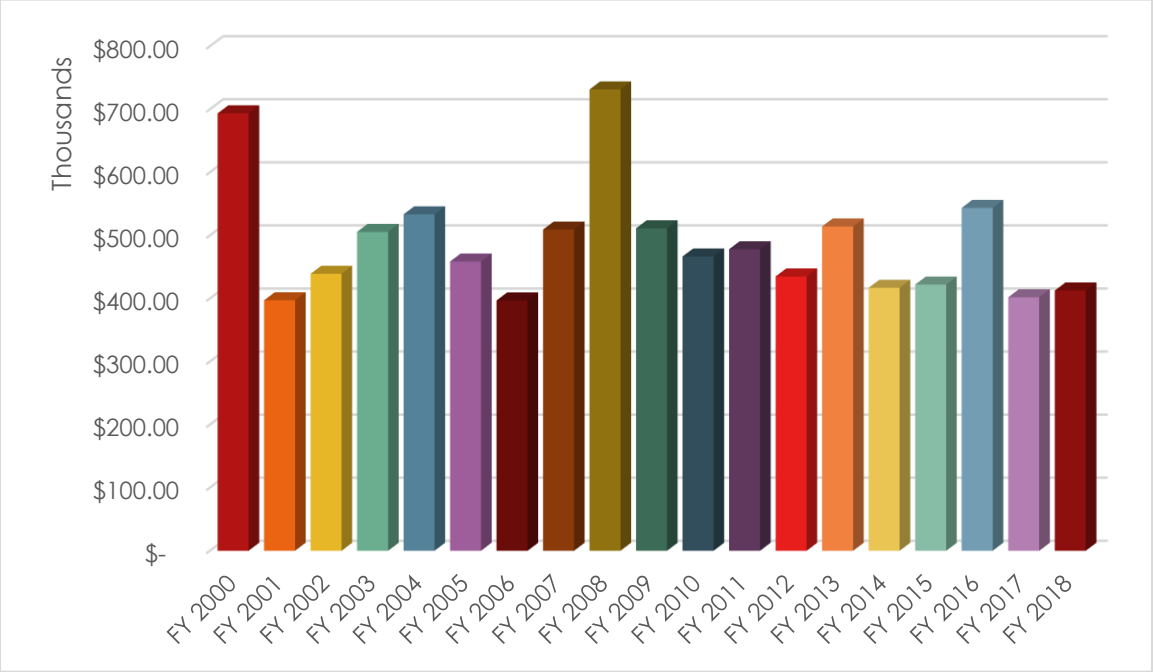


FIGURE 43 – BOARD OF ELECTIONS - EXPENDITURE HISTORY

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Finance

The Finance Department provides 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 Achievements/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
- Staff is working with Code Enforcement to reduce the delinquencies in licensing

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	402,318	389,101	412,224	492,107	490.639	(0.30)%
Services & Contracts	142,398	109,971	116,675	139,305	147,607	5.96%
Supplies & Materials	4,100	5,757	6,315	2,000	2,000	0.00%
Total	548,816	504,828	537,213	633,412	640,246	1.08%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	7	8	8	8	8	8	7	(12.50)%

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Finance

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Provide quarterly reporting to the Board of Commissioners Measure: % of quarterly reports submitted	75%	100%	100%	CGII: To educate citizens on their county government CGIII: To ensure the financial strength of the County
Goal: Develop a county-wide system of tracking performance measures Measure: % of departments complying with performance measure requests	75%	75%	90%	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	85%	95%	100%	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: Reduce outstanding licenses to less than 1% Measure: % of licenses that are outstanding	15%	>1%	>1%	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

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Finance

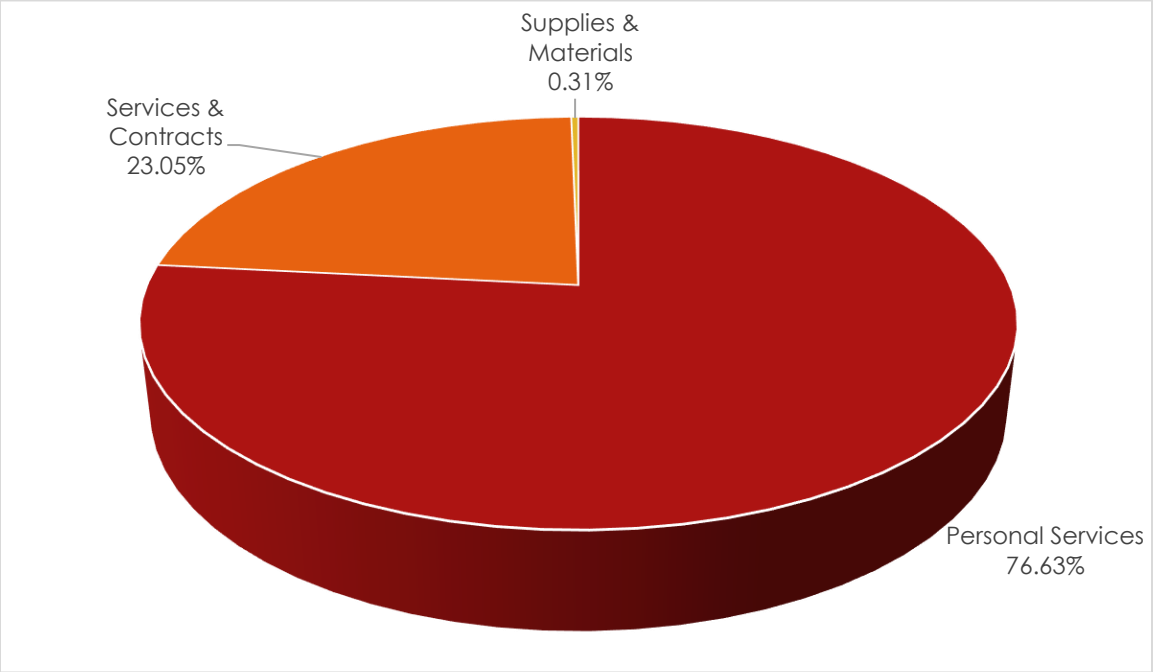


FIGURE 44 – FINANCE - EXPENDITURES BY TYPE

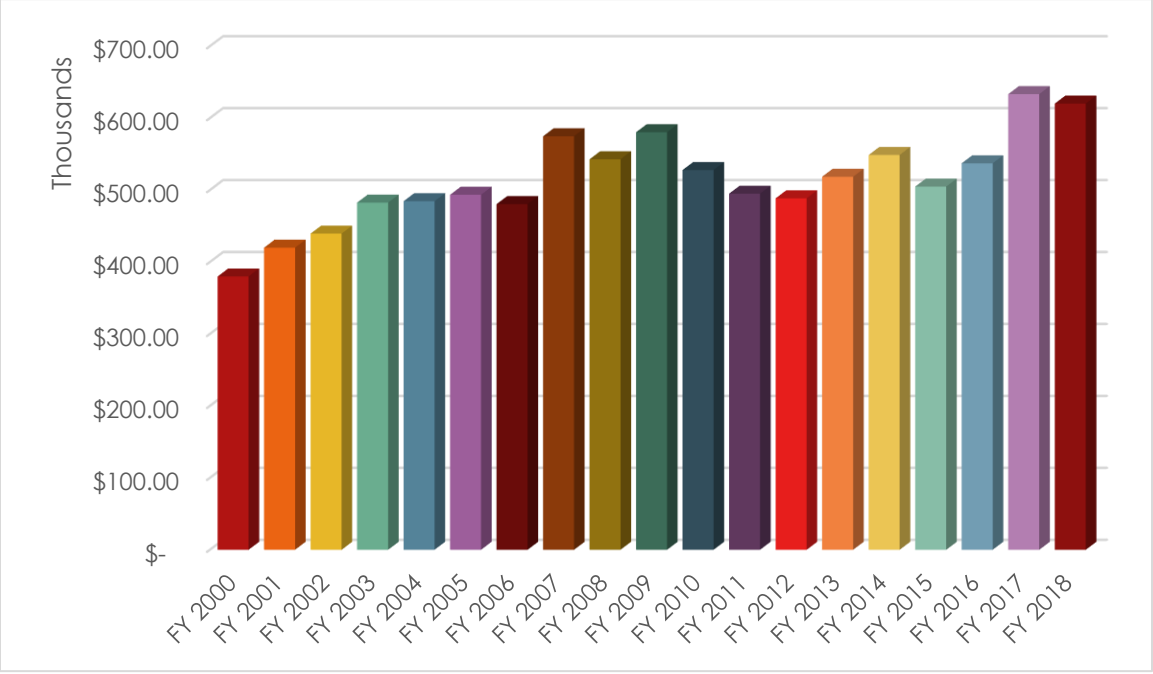


FIGURE 45 – FINANCE - EXPENDITURE HISTORY

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Human Resources

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

Significant Achievements/Events:

- Continuation and enhancement of the wellness program, contributing to both a savings in our health plan and an improvement in the overall health of our employees

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	257,082	281,163	277,702	286,893	291,501	1.61%
Services & Contracts	621,656	696,632	672,038	696,731	664,402	(4.64)%
Supplies & Materials	3,342	1,951	2,369	2,700	1,600	(40.74)%
Total	882,079	979,747	952,108	986,324	957,503	(2.92)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	4	4	4	4	4	5	4	0.00%

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Human Resources

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Qualify annually for safety incentive discounts for workers compensation Measure: % of discounts qualified for	100%	100%	100%	CGIII: To ensure the financial strength of the County
Goal: Qualify annually for ACCG's IRMA safety and dividend credit for liability premiums Measure: % of discounts qualified for	100%	100%	100%	CGIII: To ensure the financial strength of the County
Goal: Increase participation in the health and wellness program, contributing to overall health and positive impacts on the health insurance program Measure: % of participation	75%	85%	85%	CGIII: To ensure the financial strength of the County

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Human Resources

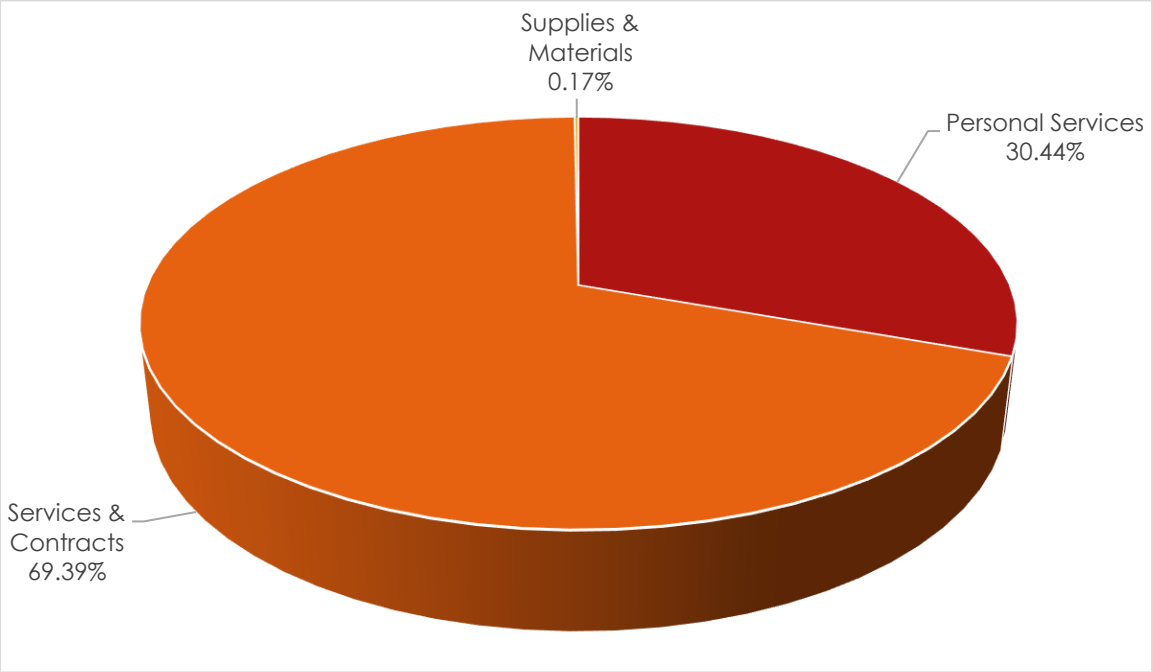


FIGURE 46 – HUMAN RESOURCES - EXPENDITURES BY TYPE

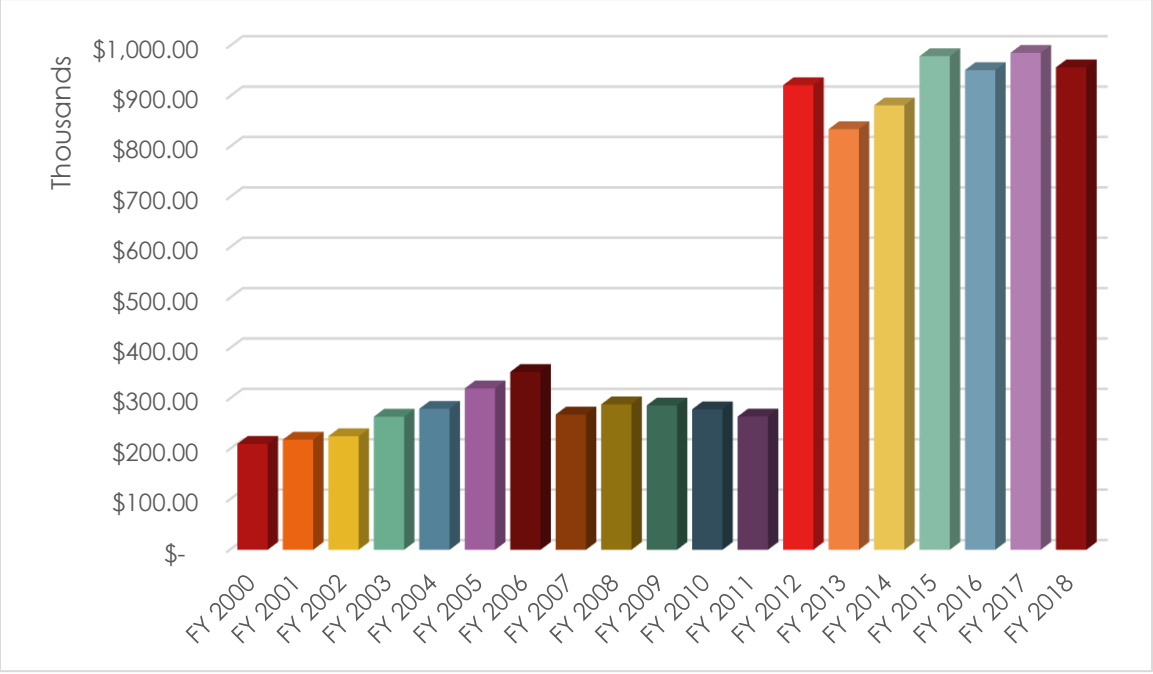


FIGURE 47 – HUMAN RESOURCES - EXPENDITURE HISTORY

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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 Achievements/Events:

- Implemented a self-service portal and phone app that allows users to recover/change passwords 24 hours a day
- Implemented a secure remote application that allows ITS to remotely support any device from any location securely
- Addition of ITS Project division to manage short-term, large-scale projects and their related costs

Challenges:

- Management of several large-scale projects

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	493,792	541,433	542,831	612,102	633,677	3.52%
Services & Contracts	493,671	506,712	181,270	316,951	413,596	30.49%
Supplies & Materials	18,719	33,073	37,079	16,200	31,000	91.36%
Capital Outlay	335,912	401,795	148,250	200,000	135,000	(32.50)%
Debt Service	-	-	-	61,000	208,090	241.13%
Total	1,342,093	1,483,014	909,431	1,206,253	1,421,363	17.83%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	7	7	7	8	8	10	8	0.00%

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Information Technology Services

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Maintain 99.9999% network uptime Measure: % of network uptime	100%	100%	100%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 8x5 live service at the help desk Measure: % of help-desk support available	75%	75%	75%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 24/7 support within 15 minutes for priority one incidents Measure: % of callbacks made within 15 minutes	85%	95%	95%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

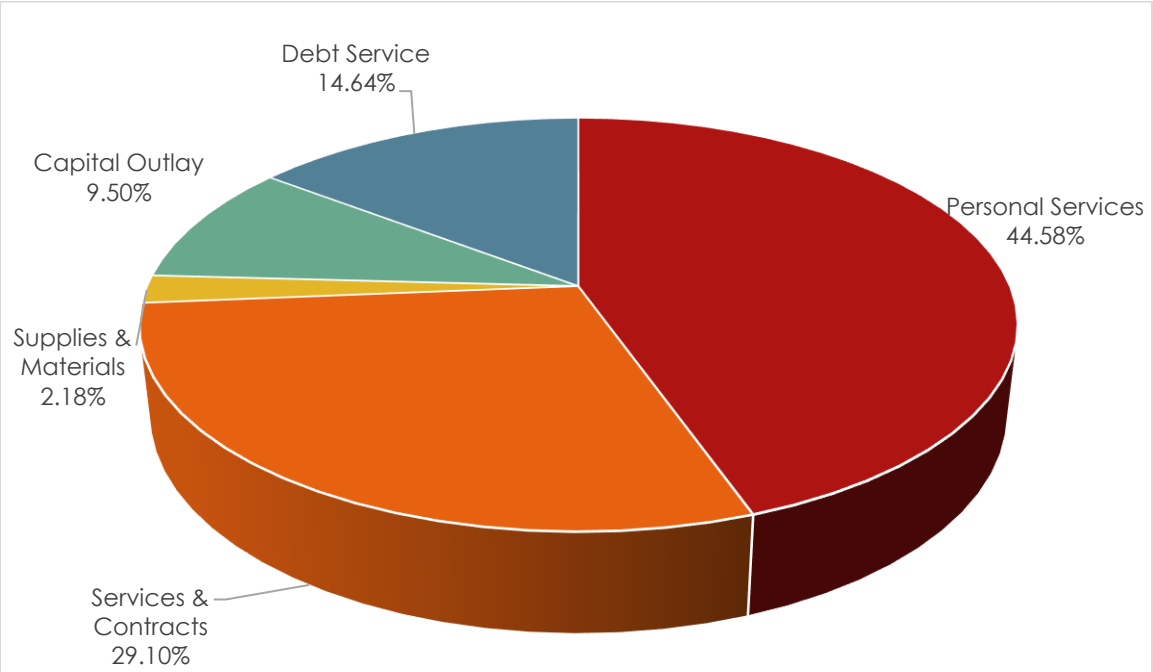


FIGURE 48 – INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE

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Information Technology Services

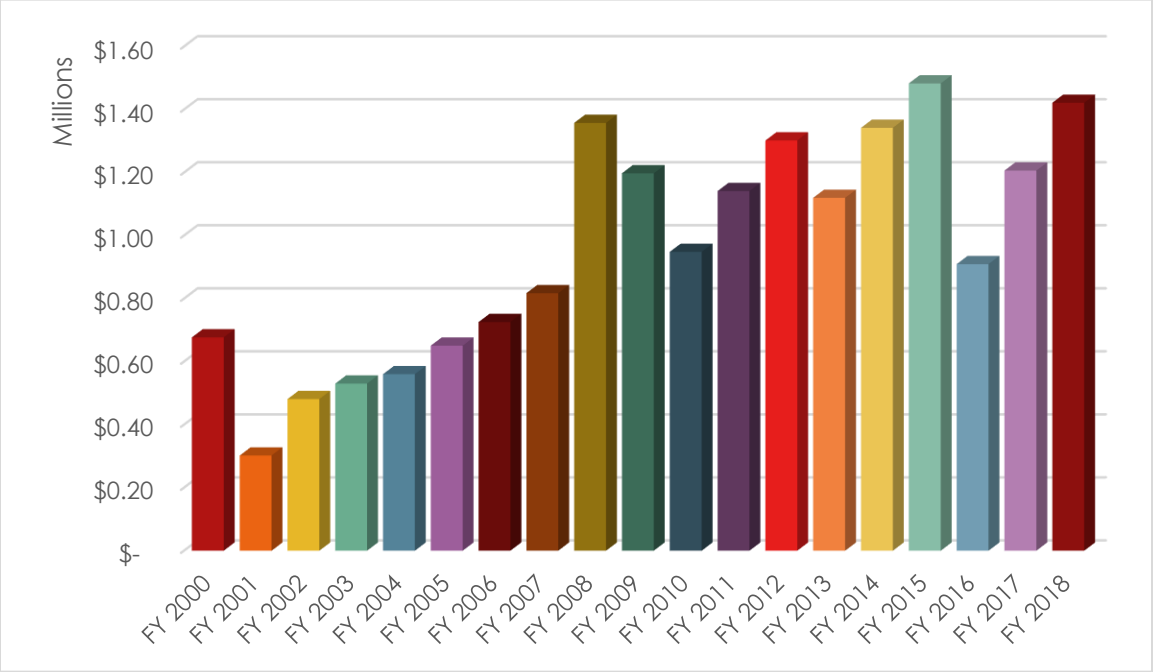


FIGURE 49 – INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

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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.

Significant Achievements/Events:

- Election of a new Tax Commissioner

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	1,132,279	1,101,025	1,016,967	1,112,556	1,120,094	0.68%
Services & Contracts	139,905	149,475	147,003	189,671	169,243	(10.77)%
Supplies & Materials	19,921	29,199	29,569	19,050	18,780	(1.42)%
Total	1,292,104	1,279,699	1,193,539	1,321,277	1,308,117	(1.00)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	21	21	21	21	21	22	21	0.00%

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Tax Commissioner

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Reduce the number of phone calls missed by 50% Measure: % of missed calls	5.00%	4.00%	4.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce wait time to less than 5 minutes Measure: % of customers helped within 5 minutes	96%	98%	98%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

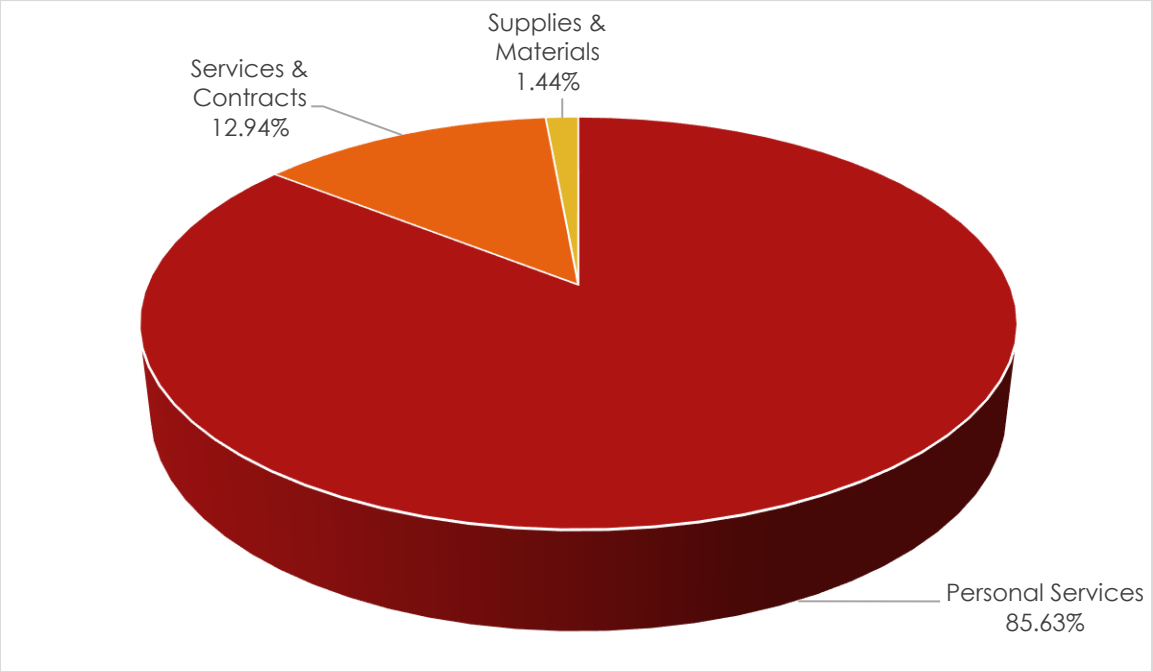


FIGURE 50 – TAX COMMISSIONER - EXPENDITURES BY TYPE

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Tax Commissioner

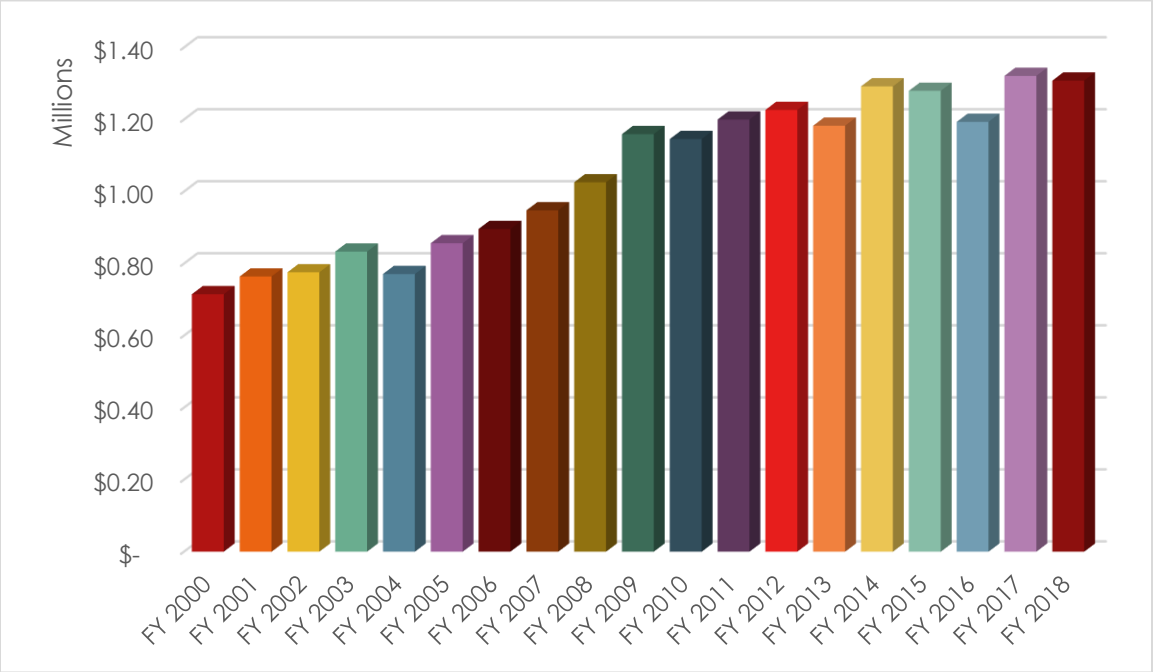


FIGURE 51 – TAX COMMISSIONER - EXPENDITURE HISTORY

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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 Achievements/Events:

- Implementation of a new software that allows for on-site work to be entered directly into office records, increasing productivity

Challenges:

- An increase in appeals from the 2015 digest which extended later into the year, causing a reduction in time for the 2016 digest

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	1,202,299	1,204,801	1,179,064	1,282,337	1,274,000	(0.61)%
Services & Contracts	252,702	363,220	328,169	245,432	231,447	(5.70)%
Supplies & Materials	18,619	11,283	26,175	15,350	15,050	(1.95)%
Total	1,473,621	1,579,305	1,533,407	1,543,119	1,521,197	(1.42)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	24	24	24	24	24	24	24	0.00%

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Board of Assessors

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase the number of properties inspected annually Measure: % of total parcel court inspected for the digest year	17.5%	22%	25%	CGII: To educate the citizens about their county government CGIII: To ensure the financial strength of the County
Goal: Have appeals value in dispute below 5% by September 1st each year Measure: % of values in dispute	<5% by June 30th	<5% by August 1st	<5% by 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: To have the digest ready for submission to the Tax Commissioner by July 20th each year Measure: Date digest ready for the Tax Commissioner	July 7th	July 10th	July 10th	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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Board of Assessors

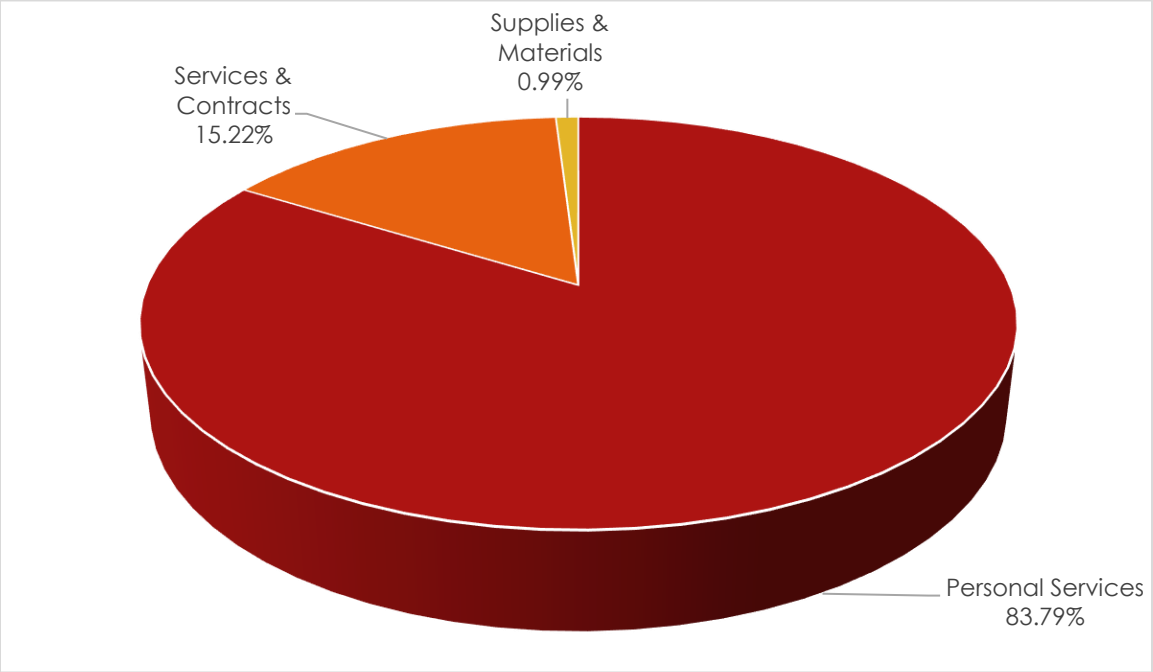


FIGURE 52 – BOARD OF ASSESSORS - EXPENDITURES BY TYPE

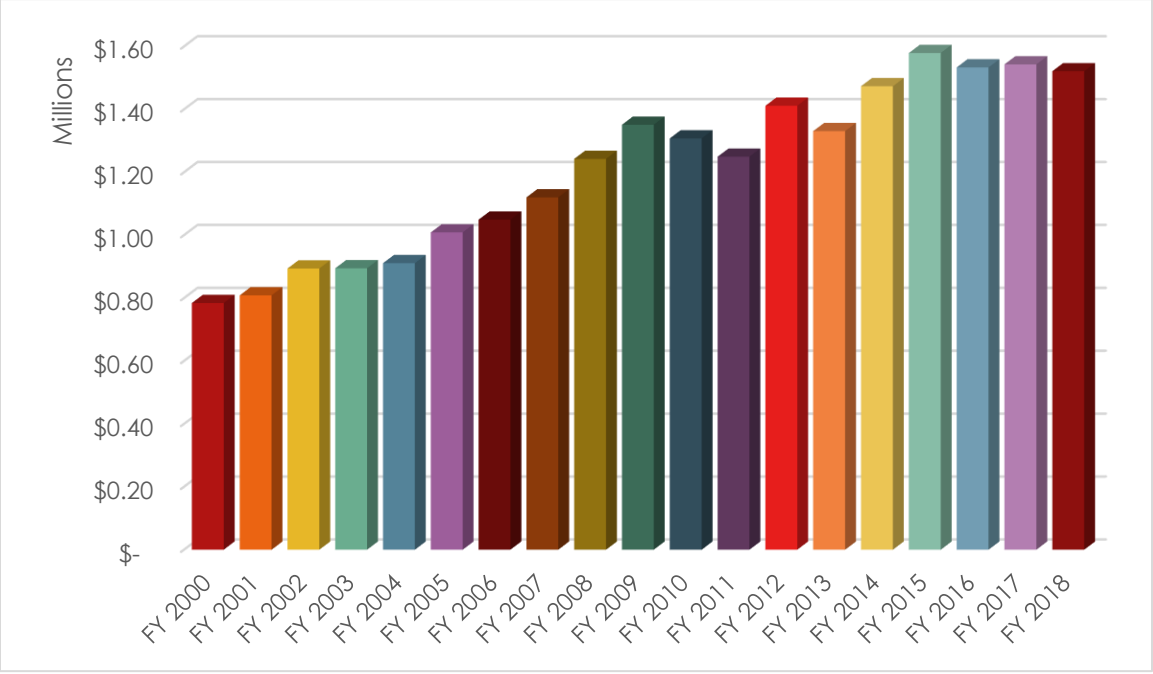


FIGURE 53 – BOARD OF ASSESSORS - EXPENDITURE HISTORY

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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.

Significant Achievements/Events:

- Reduced janitorial supplies by 10%
- Set up new Christmas trees on the Courthouse lawn
- Began conversion of all lightbulbs to LEDs
- Resurfaced two parking lots

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	1,042,819	1,015,163	986,811	1,091,318	1,084,868	(0.59)%
Services & Contracts	1,202,531	1,228,849	1,294,221	1,247,334	1,238,737	(0.69)%
Supplies & Materials	33,118	45,458	47,410	44,950	51,530	14.64%
Capital Outlay	9,122	64,701	12,744	125,600	133,100	5.97%
Debt Service	1,052,363	1,053,785	1,046,985	1,049,600	1,047,400	(0.21)%
Total	3,339,953	3,407,957	3,388,171	3,558,802	3,555,635	(0.09)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	25	25	25	25	25	25	25	0.00%

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Administration	1,117,481	1,125,375	1,061,771	1,168,713	1,144,774	)2.05)%
EOC	49,061	42,732	46,218	43,957	39,153	(10.93)%
Courthouse	37,290	51,045	62,958	45,500	45,218	(0.62)%
Animal Shelter	43,038	41,749	41,197	41,112	36,404	(11.45)%
Health Centers	19,468	17,463	20,506	24,350	22,850	(6.16)%
Auxiliary Buildings	34,222	89,676	70,119	97,633	84,253	(13.70)%
Public Works	42,897	54,203	43,143	60,058	63,923	6.44%
Leila Ellis Building	41,371	49,106	50,056	62,402	64,674	3.64%
HR Building	282,326	284,461	322,405	259,299	334,703	13.34%
Old Admin Building	6,194	16,734	10,722	34,329	20,194	(41.18)%
4H Camp	32,679	40,887	34,001	30,883	37,929	22.82%
Elections	28,387	34,467	31,251	27,633	23,773	(13.97)%
Civic Center	42,750	53,887	48,358	57,861	64,229	11.01%
Governmental Building	73,291	73,973	78,464	69,836	68,690	(1.64)%
Judicial Complex	1,489,497	1,432,200	1,467,003	1,499,236	1,504,868	0.38%

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Facilities Maintenance

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: To create a preventative maintenance program for all 51 facilities to manage repair costs and improve service Measure: % of facilities included in program	n/a	51	51	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County
Goal: To replace paint and carpet in 15% of major facilities each year Measure: % of paint and carpet replaced annually	6%	12%	15%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To improve departmental safety by holding monthly safety meetings and 8 hours of training per month Measure: # of meetings and hours of training	6; 4	12; 8	12; 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: To complete all work orders with 5 days of request Measure: # of days to complete work orders	5 or less	5 or less	3 or less	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To have 40% of all work orders resulting from PMs rather than complaints Measure: % of work orders resulting from PMs	n/a	40%	50%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County

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Facilities Maintenance

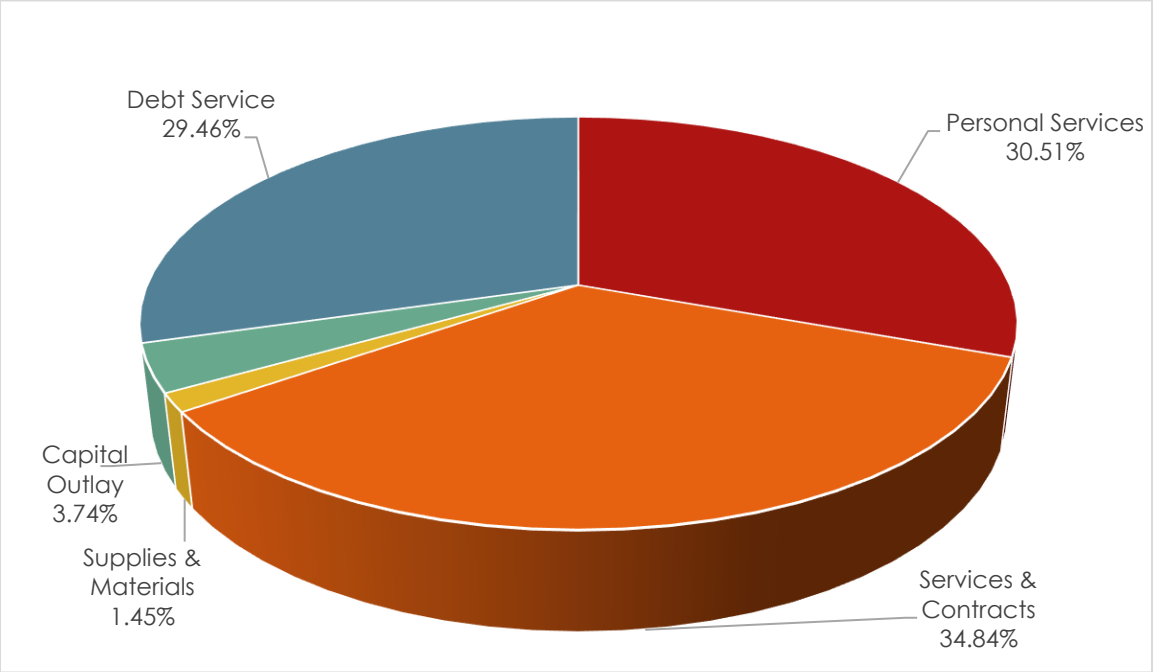


FIGURE 54 – FACILITIES MAINTENANCE - EXPENDITURES BY TYPE

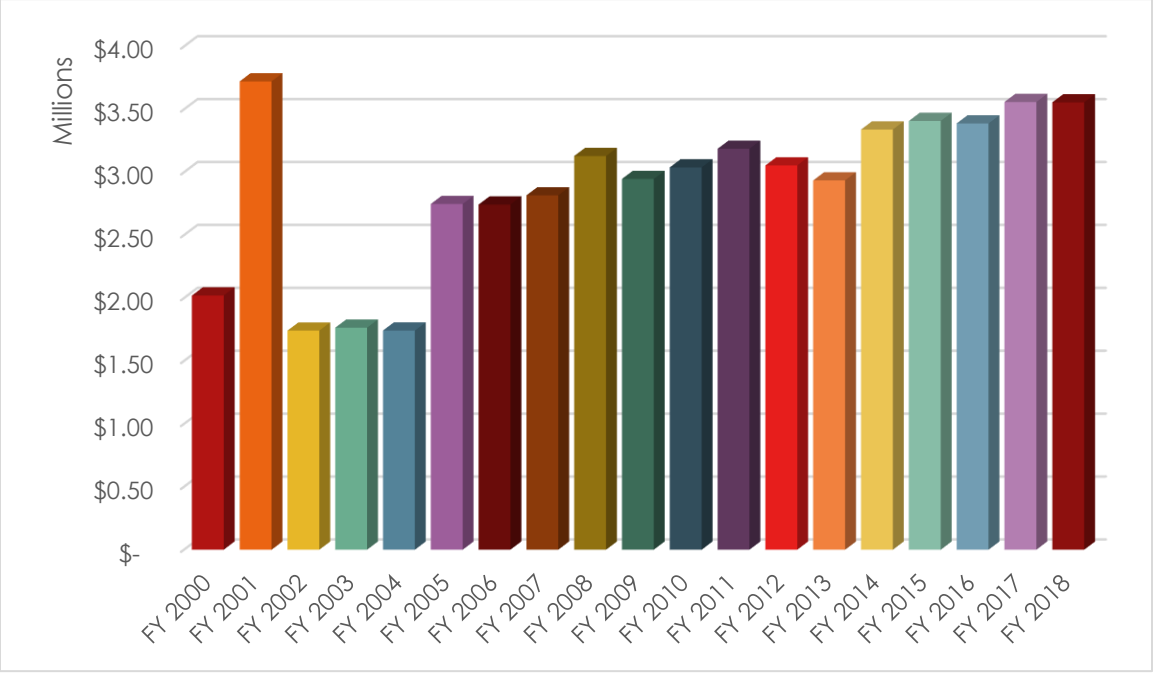


FIGURE 55 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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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 Achievements/Events:

- Completed renovations of Second Harvest Food Bank under the CDBG Grant
- Completed renovations to the Lowndes County Civic Center
- Completed improvements to Southside Fire Station
- Completed construction of basketball court at Freedom Park
- Completed renovations to the Webster Street house which will be occupied by the Coroner's Office

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	525,926	526,353	531,559	566,511	574,893	1.48%
Services & Contracts	58,956	60,221	67,703	82,824	84,146	1.60%
Supplies & Materials	8,949	2,295	3,098	10,475	4,100	(60.86)%
Total	593,830	588,870	602,361	659,513	663,139	0.50%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	6	6	6	7	7	7	7	0.00%

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County Engineer

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Maintain 100% compliance with NPDES requirements Measure: % of compliance with NPDES	100%	100%	100%	CGIII: To ensure the financial strength of the County CGIV: To provides 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%	100%	100%	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 subdivisions within 24 hours of request Measure: % of lot inspections completed within 24 hours	85%	88%	100%	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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County Engineer

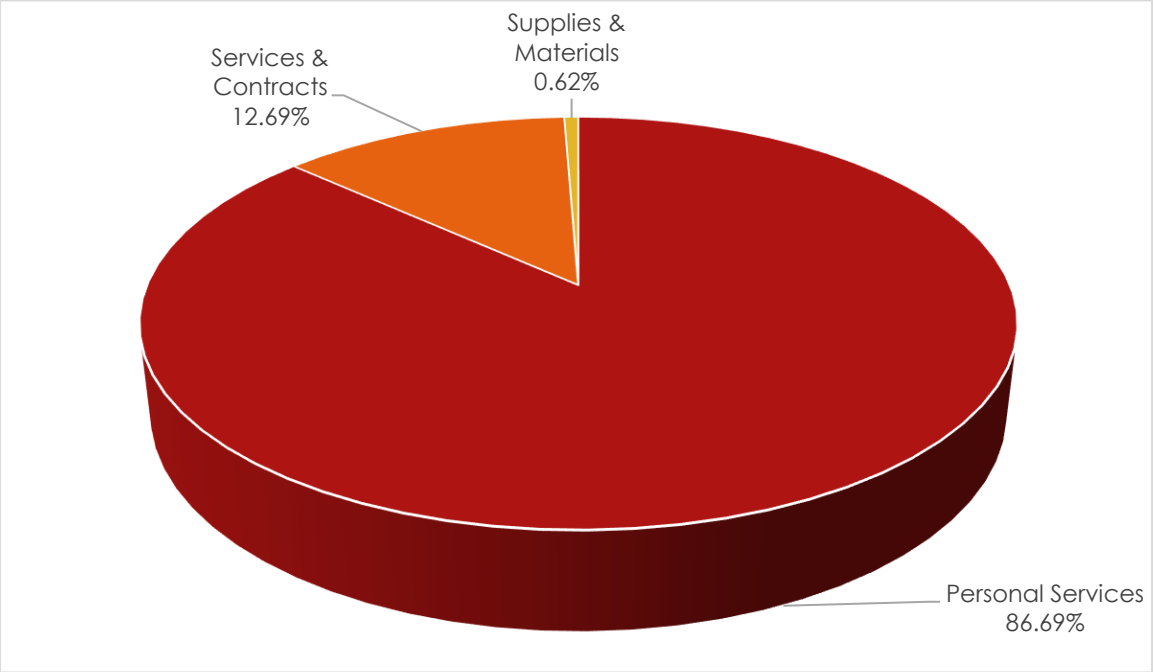


FIGURE 56 – COUNTY ENGINEER - EXPENDITURES BY TYPE

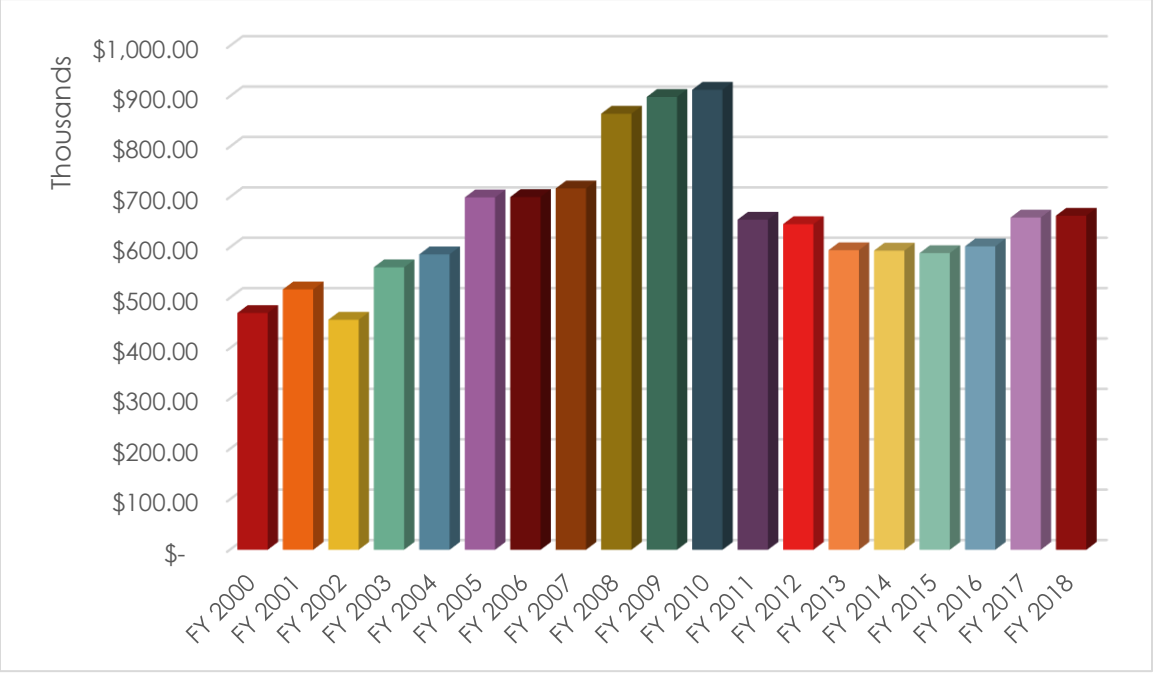


FIGURE 57 – COUNTY ENGINEER - EXPENDITURE HISTORY

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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 2017, the Superior Court implemented an Accountability Court through a grant which addresses some of the chronic issues that the County has experienced in the criminal justice system

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	359,386	326,209	313,192	344,579	344,351	(0.07)%
Services & Contracts	35,584	60,153	75,808	85,943	51,260	(40.35)%
Supplies & Materials	498	734	S4,915	1,000	500	(50.00)%
Total	395,467	387,097	393,915	431,522	396,112	(8.21)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	15	17	14	14	14	14	14	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Utilize ADR to dispose of cases prior to trial, saving taxpayer funds Measure: % of cases disposed through ADR	90%	90%	90%	CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Superior Court

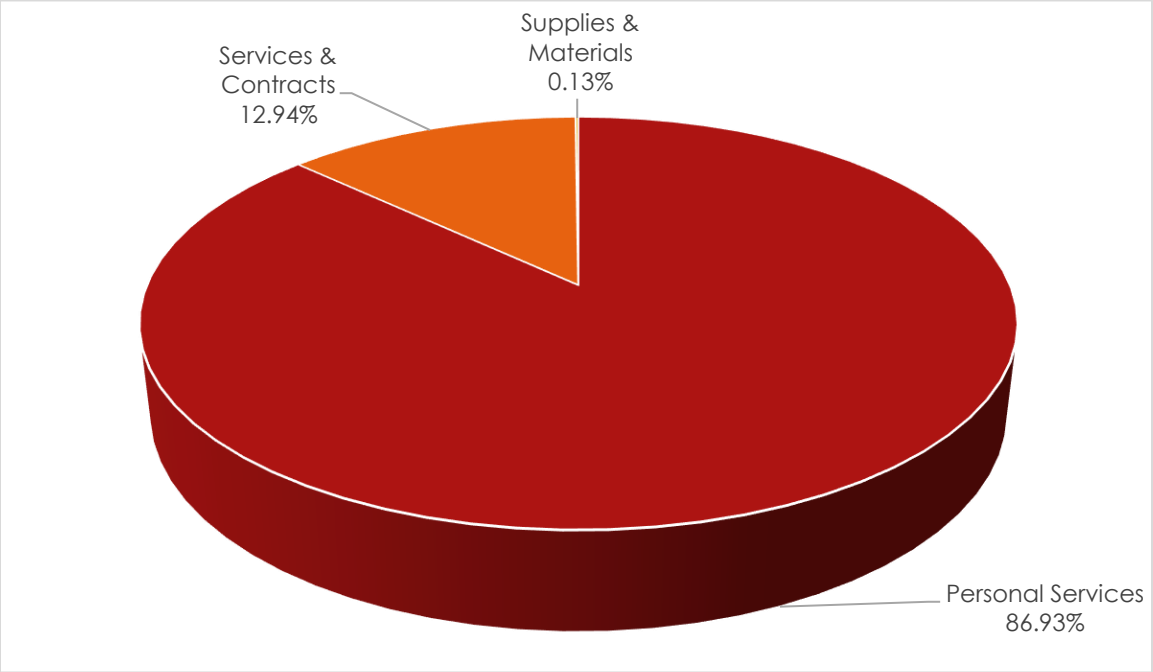


FIGURE 58 – SUPERIOR COURT - EXPENDITURES BY TYPE

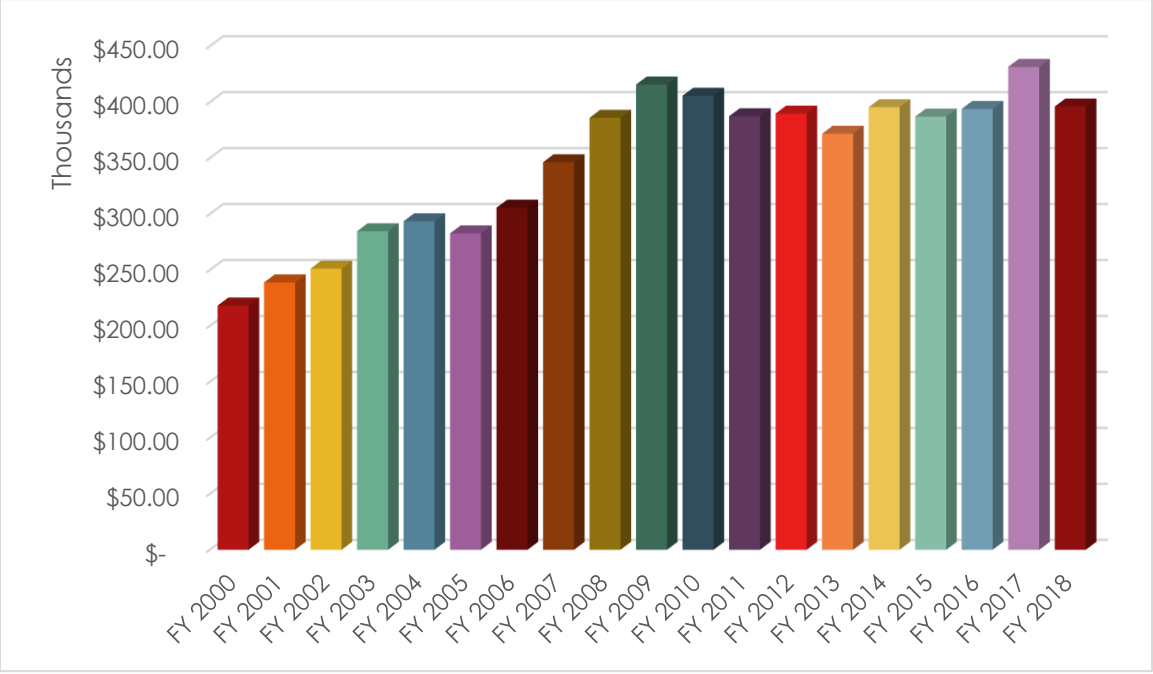


FIGURE 59 – SUPERIOR COURT - EXPENDITURE HISTORY

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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.

Significant Achievements/Events:

- Implemented E-Filing for notary applications and plat recording
- Currently implementing a new court software package that will streamline the office and eliminate inefficiencies

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	1,031,888	1,033,223	1,037,926	1,105,393	1,134,329	2.62%
Services & Contracts	286,180	247,640	252,186	258,840	331,601	28.11%
Supplies & Materials	11,592	21,170	16,004	13,920	16,700	19.97%
Capital Outlay	6,438	-	-	750,000	-	(100.00)%
Total	1,336,098	1,302,033	1,306,116	2,128,153	1,482,630	(30.33)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	22	22	22	23	23	23	23	0.00%

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Clerk of Court

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Reduce the wait time for processing citations to less than 10 minutes Measure: % of customers waiting less than 10 minutes	80%	88%	90%	CGIII: To ensure the financial strength of the County CGIV: To provides 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	95%	95%	100%	CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Update the jury selection process to provide more efficiency Measure: % reduction in jurors called	5%	10%	15%	CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Clerk of Court

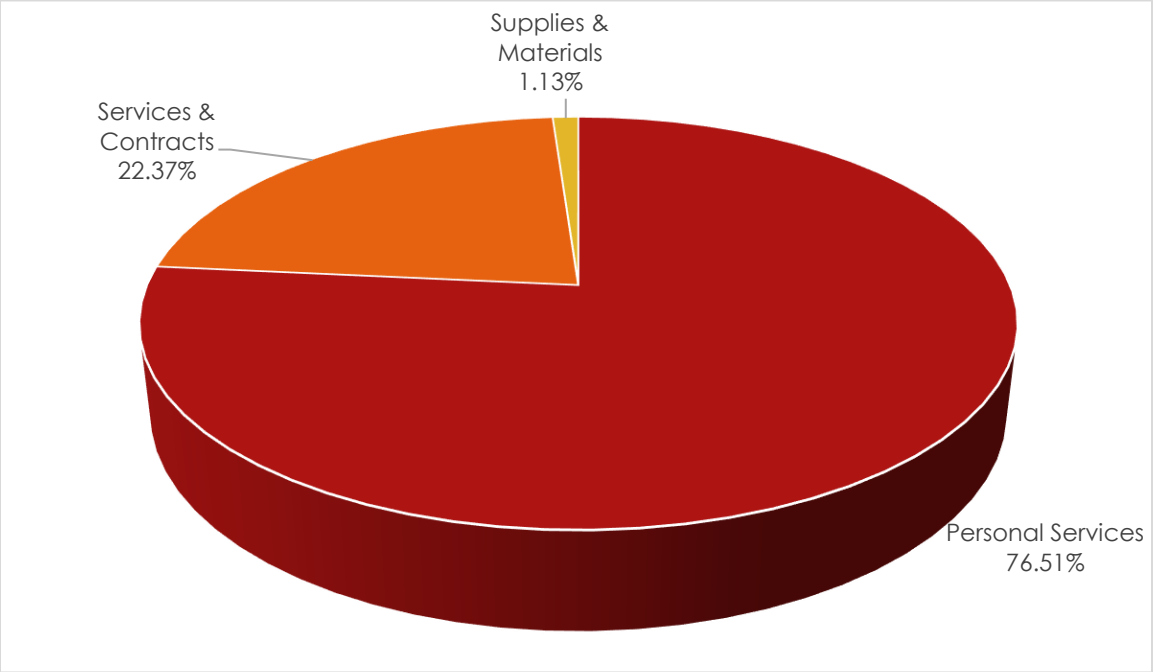


FIGURE 60 – CLERK OF COURT - EXPENDITURES BY TYPE

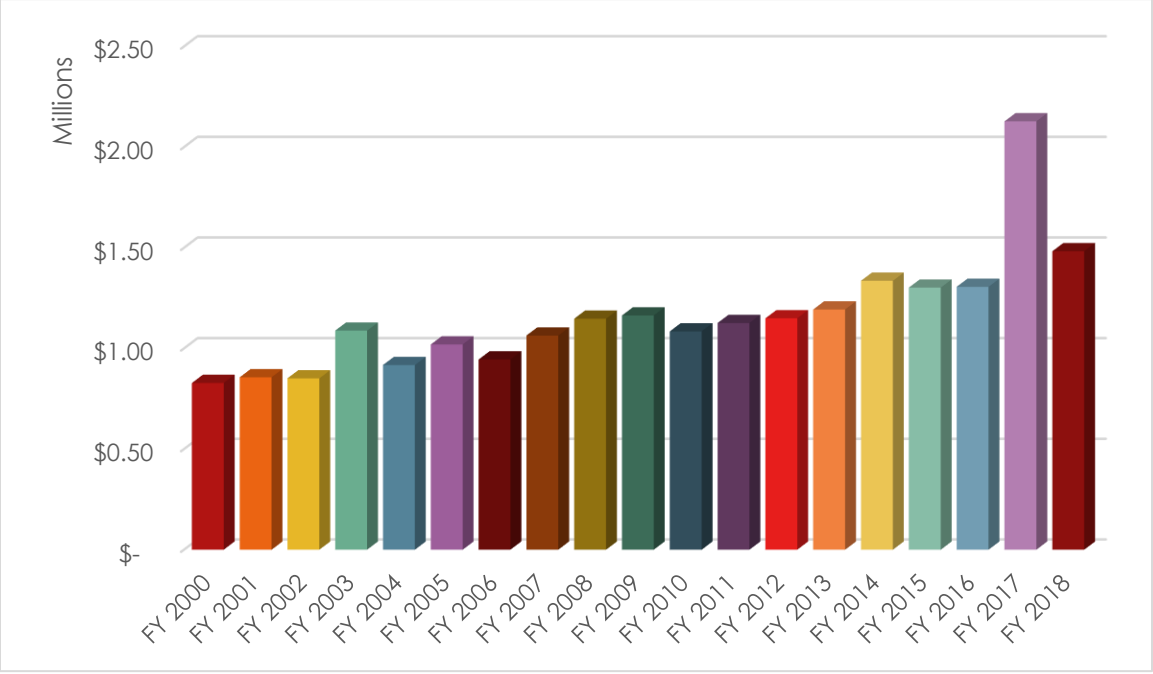


FIGURE 61 – CLERK OF COURT - EXPENDITURE HISTORY

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State Court

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

Significant Achievements/Events:

- Established a pre-trial release program, saving funds of prisoner housing
- Established a DUI Accountability Court with grant funds to address the growing issue of habitual DUIs
- Currently implementing a new court software package that will reduce inefficiencies

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	301,719	415,791	456,678	537,858	581,609	8.1%
Services & Contracts	73,257	70,789	73,784	93,819	103,756	10.59%
Supplies & Materials	6,967	18,472	5,444	5,898	5,098	(13.56)%
Capital Outlay	-	8,875	3,491	1,500	-	(100.00)%
Total	381,943	513,926	539,397	639,075	690,463	8.04%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	4	5	6	7	7	8	7	0.00%

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State Court

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase the number of participants who complete the programs offered through the DUI Accountability Court by 75% Measure: % increase in participants graduating	n/a	100%	75%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of traffic cases diverted from probation through the Traffic Violations Bureau Measure: % increase in cases diverted	n/a	100%	100%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of participants in work release/work alternative programs by 100% Measure: % increase in participants	n/a	100%	100%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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State Court

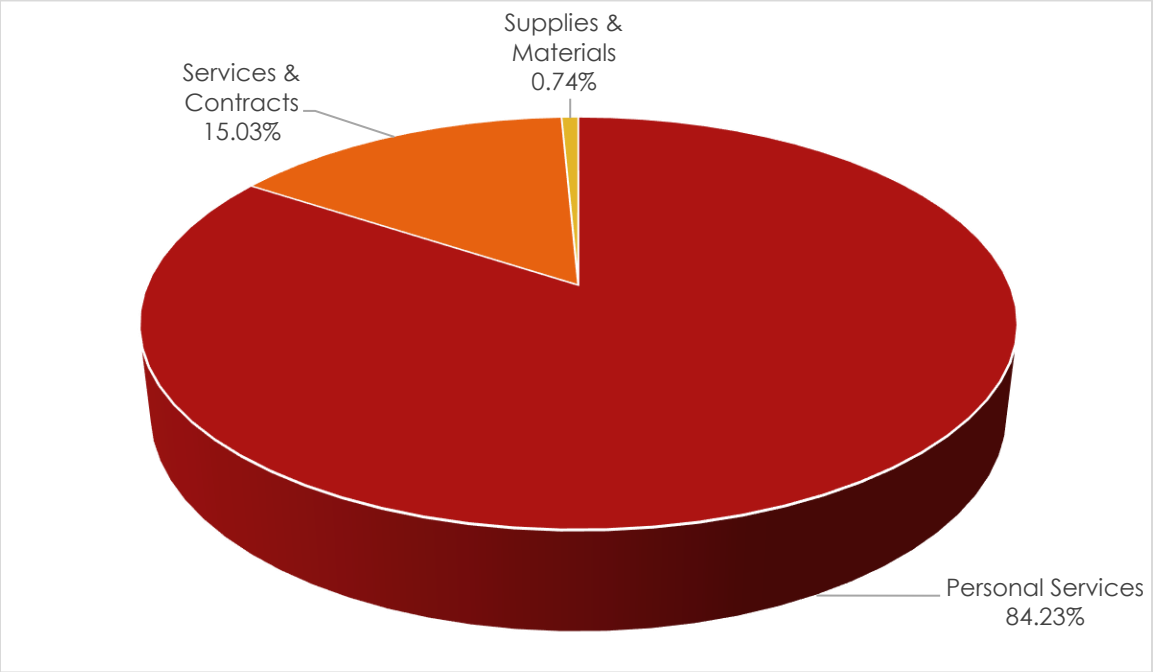


FIGURE 62 – STATE COURT - EXPENDITURES BY TYPE

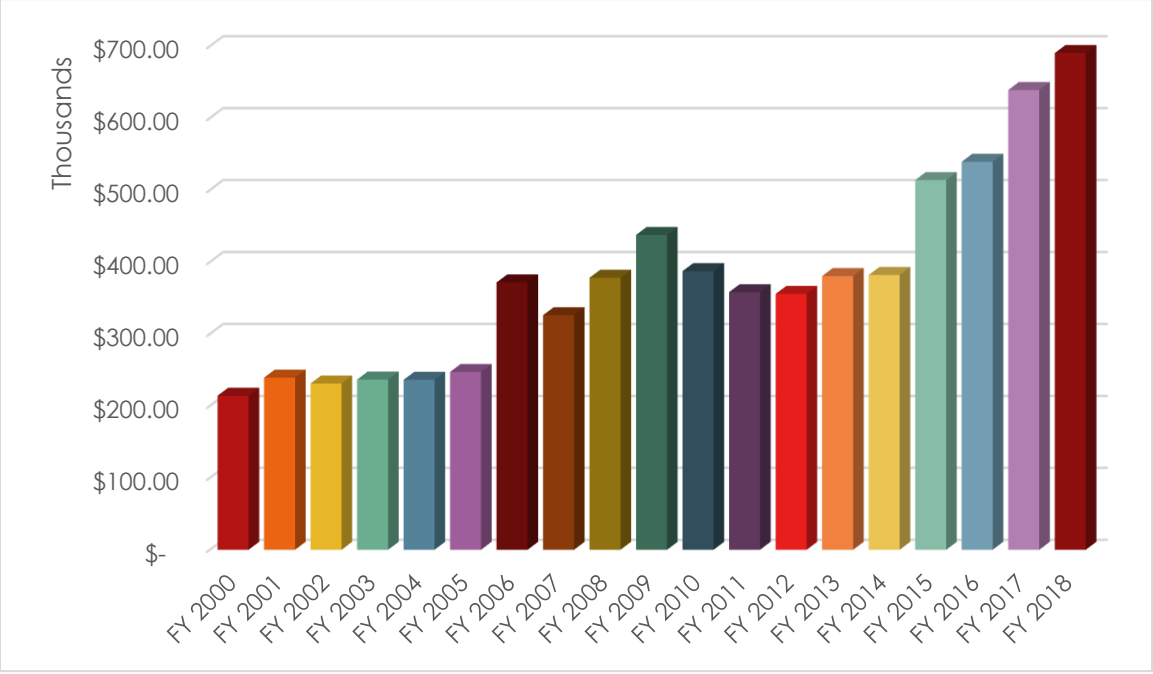


FIGURE 63 – STATE COURT - EXPENDITURE HISTORY

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Solicitor General

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

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	416,574	408,369	410,225	430,052	428,186	(0.43)%
Services & Contracts	4,680	4,938	8,380	16,843	11,473	(31.88)%
Supplies & Materials	2,151	3,234	7,974	3,000	3,000	0.00%
Total	423,404	416,542	426,579	449,895	442,659	(1.61)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	6	6	6	6	6	8	6	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	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 provides services to all citizens in an efficient, effective and responsive manner
Goal: Enhance website to included calendars and forms Measure: Updates to website	Yes	Yes	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Solicitor General

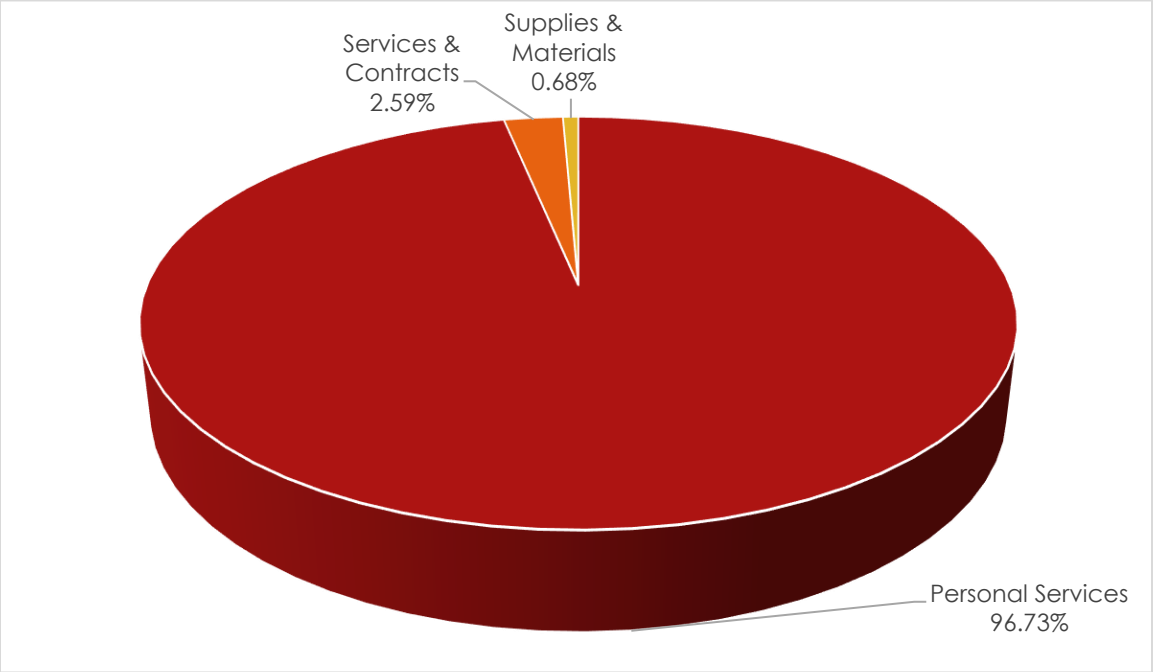


FIGURE 64 – SOLICITOR GENERAL - EXPENDITURES BY TYPE

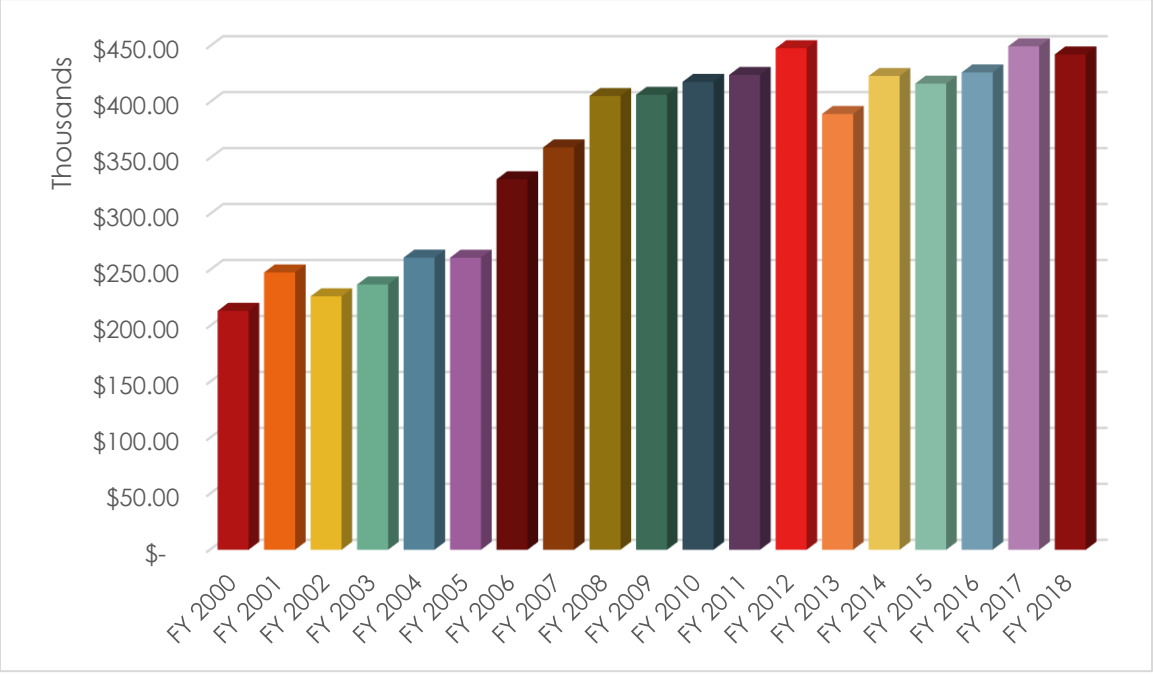


FIGURE 65 – SOLICITOR GENERAL - EXPENDITURE HISTORY

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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 Achievements/Events:

- Currently implementing a new court software package that will eliminate inefficiencies

Challenges:

- Increasing case load and number of dispossessory notices and hearings has put a burden on the court to meet the day to day needs of citizens and law enforcement

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	674,531	669,550	650,984	664,400	716,445	7.83%
Services & Contracts	38,663	39,417	60,349	57,115	91,504	60.21%
Supplies & Materials	16,172	9,470	13,915	6,790	7,440	9.57%
Total	729,366	718,437	725,249	728,345	815,389	11.95%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	11	11	11	11	11	12	12	9.09%

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Magistrate Court

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Hold first appearances for all defendants within 24 hours of arrest Measure: % of defendants seen within 24 hours of arrest	85%	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Hold all preliminary hearings within 10 days of request Measure: % of preliminary hearings heard within 10 days	90%	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Ensure probable cause is presented within 24 hours of issue of a warrant Measure: % of probable cause presented within 24 hours	98%	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Service all civil suits within 30 days of filing Measure: % of civil suits serviced within 30 days	90%	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Service all evictions within 5 days of issuance Measure: % of evictions serviced within 5 days	90%	100%	100%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Magistrate Court

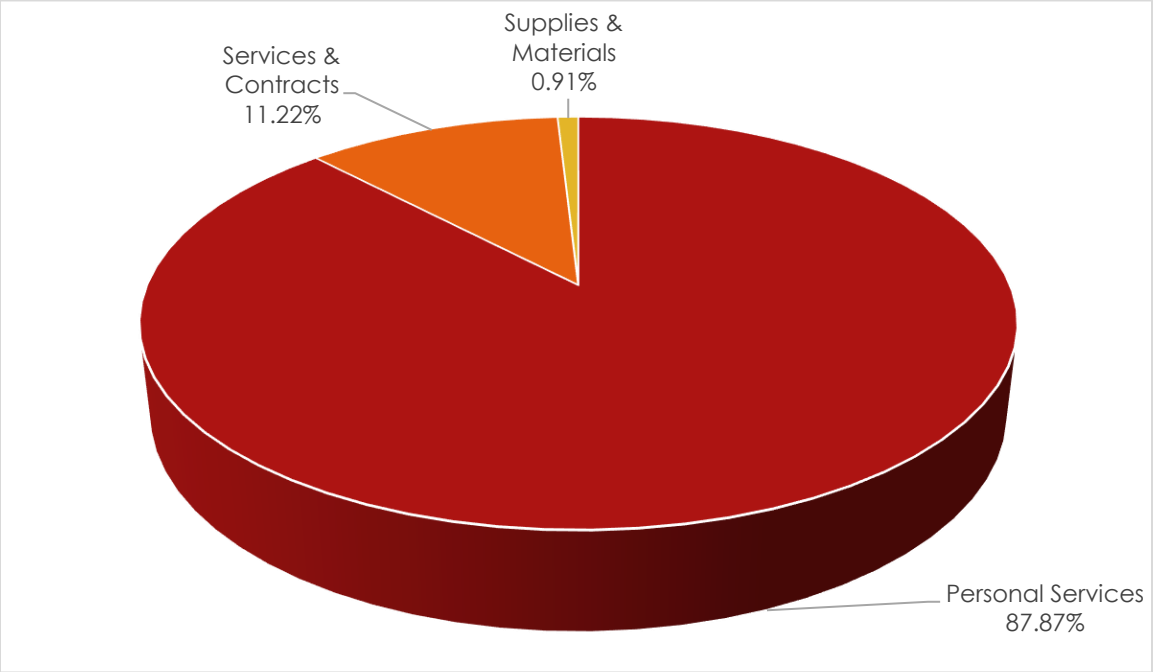


FIGURE 66 – MAGISTRATE COURT - EXPENDITURES BY TYPE

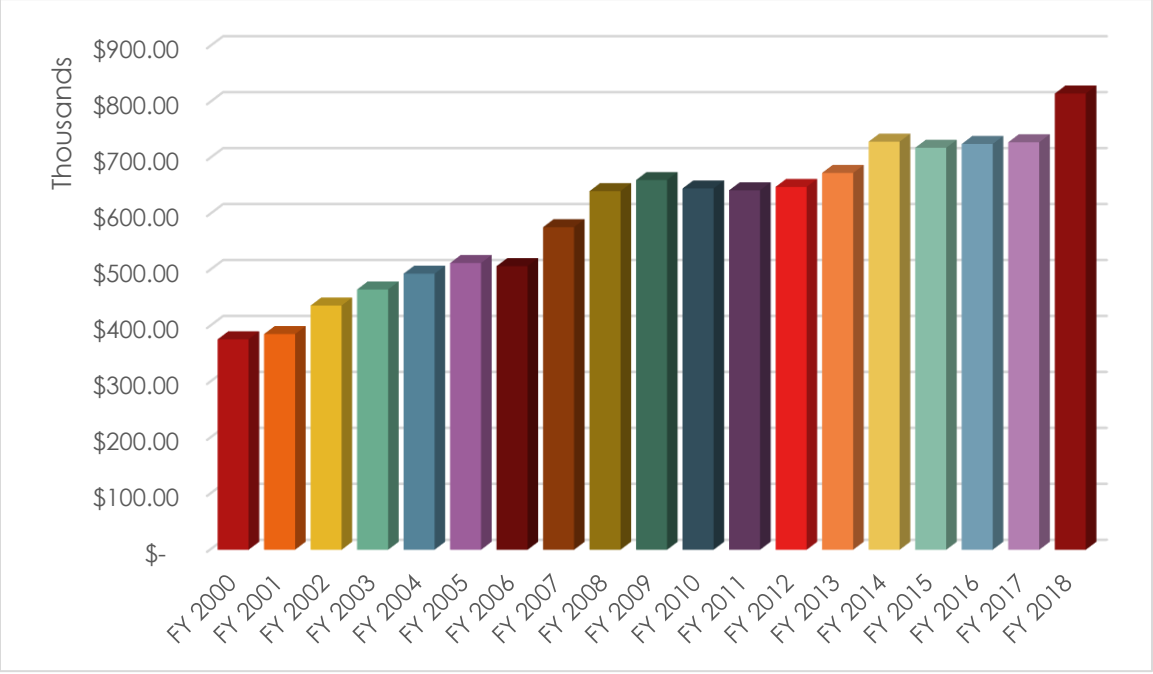


FIGURE 67 – MAGISTRATE COURT - EXPENDITURE HISTORY

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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 Achievements/Events:

- On January 1st 2017, Lowndes County Probate Court became an Article 6 Court. As a result, the court is now able to provide jury trials to our citizens and has concurrent jurisdiction with Superior Court on several cases as outlined in O.C.G.A. §§ 15-9-120 through 15-9-127.

Challenges:

- Increasing case load and number of weapons carry permits has put a burden on the court to meet the day to day needs of citizens

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	351,253	344,379	373,057	379,924	377,159	(0.73)%
Services & Contracts	17,394	11,458	17,439	30,372	56,071	84.61%
Supplies & Materials	3.994	3,370	4.809	5,900	3,500	(40.68)%
Total	372,641	359,208	395,306	416,196	436,730	4.93%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	6	6	7	6	6	7	6	0.00%

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Probate Court

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Implement an online e-filing and credit/debit card payment option for weapons carry permits and marriage licenses Measure: % of system implemented	0%	0%	100%	CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Implement an option for attorneys and pro se citizens to e-file documents Measure: % of system implemented	0%	0%	50%	CGIV: To provides services to all citizens in an efficient, effective and responsive manner

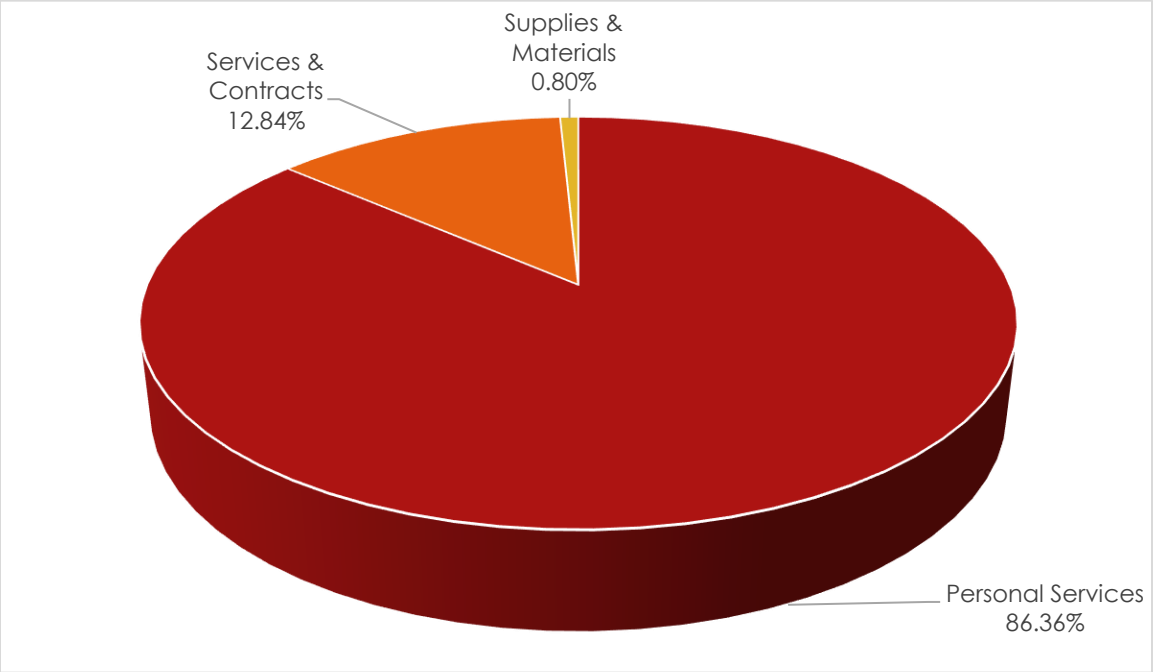


FIGURE 68 – PROBATE COURT - EXPENDITURES BY TYPE

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Probate Court

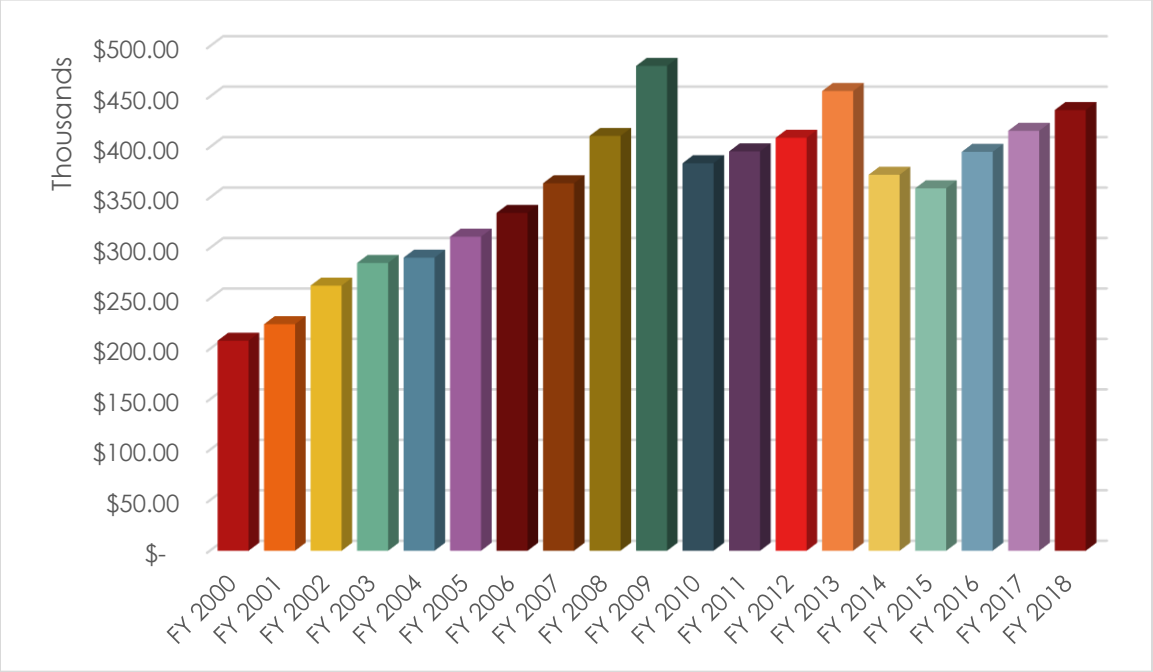


FIGURE 69 – PROBATE COURT - EXPENDITURE HISTORY

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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

Significant Achievements/Events:

- Obtained federal and state public safety grants
- Updated the website to allow e-filing of open records requests
- Maintained a 47% clearance rate on cases in the criminal investigations division
- Reinstated the RAPIID-ID program which uses in-car cameras connected with NCIC
- Issued body cameras to all road patrol personnel
- Coordinated with the Tifton Police Academy and FBI for additional, advanced training for law enforcement

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	13,640,806	13,422,017	13,327,858	13,398,269	13,164,242	(1.75)%
Services & Contracts	4,046,696	4,440,654	4,250,478	4,419,631	4,144,843	(6.22)%
Supplies & Materials	95,257	139,115	115,054	105,500	86,605	(17.91)%
Capital Outlay	191,828	32,040	14,271	-	-	0.00%
Total	17,974,587	18,033,959	17,707,661	17,923,400	17,395,690	(2.94)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	237	237	236	238	238	238	238	0.00%

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Administration	1,461,141	1,488,887	1,756,504	1,885,642	1,765,432	(6.38)%
Enforcement	8,313,089	8,714,096	8,181,971	8,450,577	8,205,912	(2.90)%
Jail	8,200,357	7,830,976	7,769,186	7,587,181	7,424,346	(2.15)%

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Sheriff

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Reduce the fatality rate for motor vehicle accidents by 20% annually Measure: % reduction in motor vehicle fatalities	(5)%	25%	20%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To reduce the jail turnover rate to 5% or less annually Measure: Jail turnover rate	<5%	<5%	<5%	CGI: To ensure citizen safety and quality of life CGIII: To maintain the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To continue to enhance training programs to ensure officer safety and knowledge Measure: % of incidents where officers are injured	<1%	<1%	<1%	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To continue the interstate criminal enforcement (ICE) program to eliminate drug trafficking Measure: Dollar value of seizures	$750,000	$750,000	$750,000	CGI: To ensure citizen safety and quality of life CGIII: To maintain the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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Sheriff

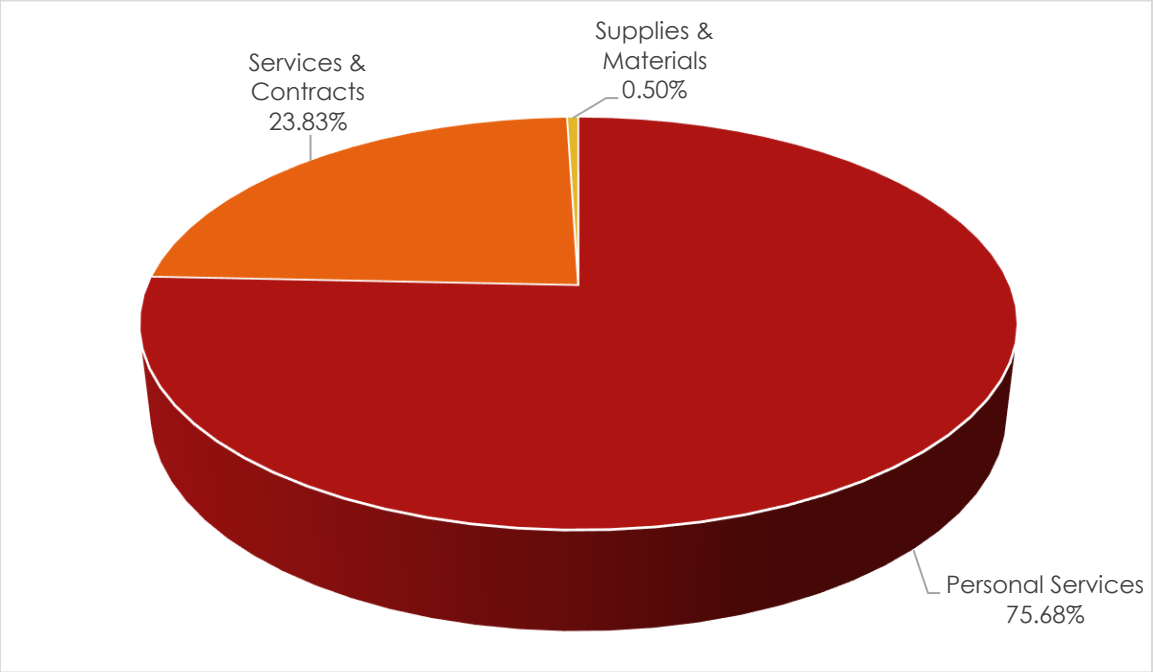


FIGURE 70 – SHERIFF - EXPENDITURES BY TYPE

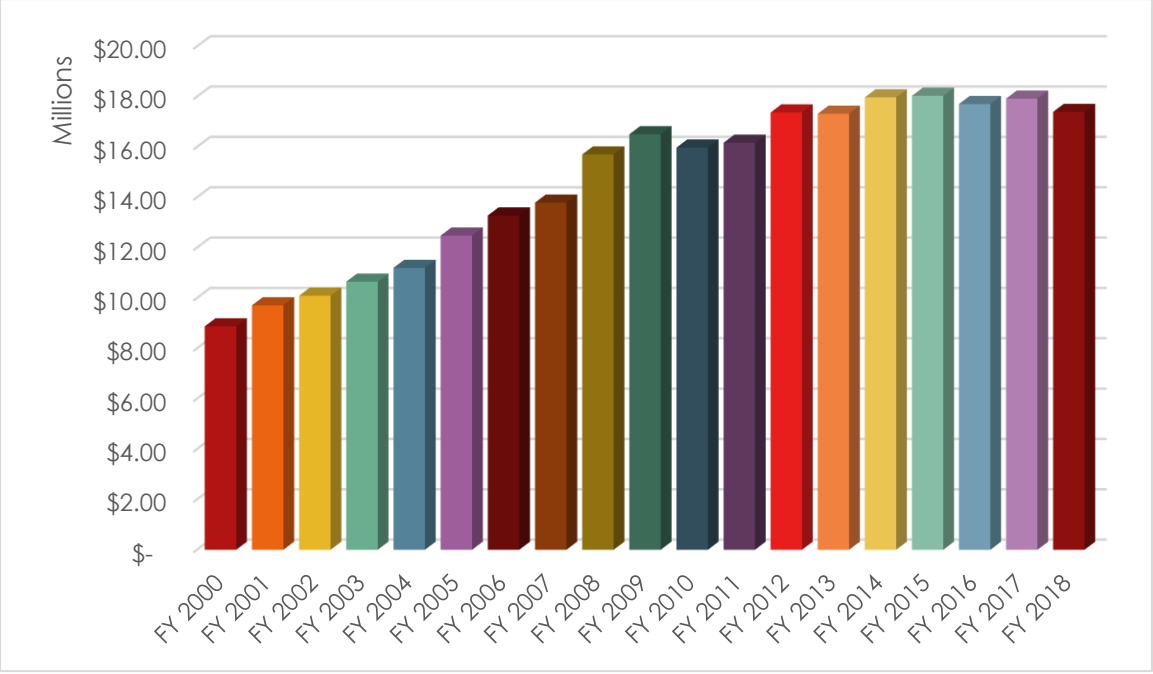


FIGURE 71 – SHERIFF - EXPENDITURE HISTORY

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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.

Challenges:

- Increased hold periods from 3 to 5 days has caused overflows due to limited space
- Increased dangerous dog cases resulting in longer hold periods while the cases are disposed of

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	505,358	522,842	556,907	570,895	576,445	0.97%
Services & Contracts	175,853	184,393	149,877	185,394	138,131	(25.49)%
Supplies & Materials	37,577	31,867	30,095	34,897	24,650	(29.36)%
Capital Outlay	62,240	-	-	-	-	0.00%
Total	781,028	739,103	736,879	791,186	739,226	(6.57)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	12	14	14	14	14	14	14	0.00%

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Animal Services

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase the stray dog and cat reclaims to 10% Measure: % reclaims for stray dogs and cats	15%	8%	10%	CGII: To education citizens on their county government CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase the ratio of live animals out vs. euthanized to 50% or more Measure: % live out rate	45%	41%	50%	CGII: To education citizens on their county government CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Reduce the stray rate to less than 50% Measure: % stray rate	53%	54.5%	50%	CGII: To education citizens on their county government CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Animal Services

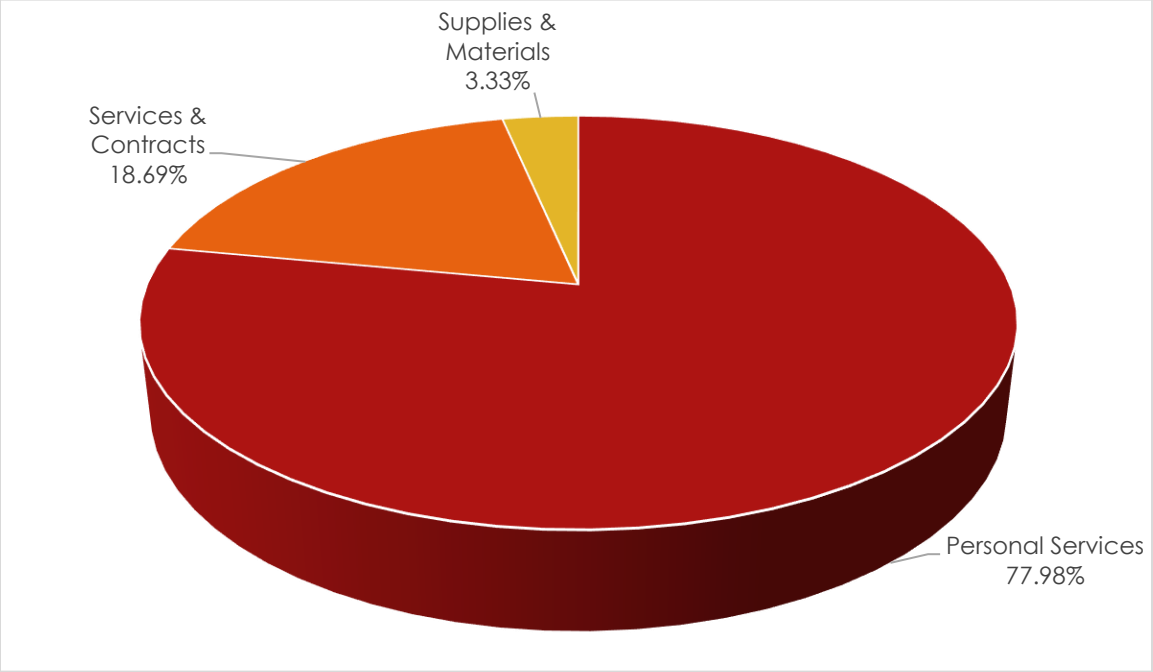


FIGURE 72 – ANIMAL SERVICES - EXPENDITURES BY TYPE

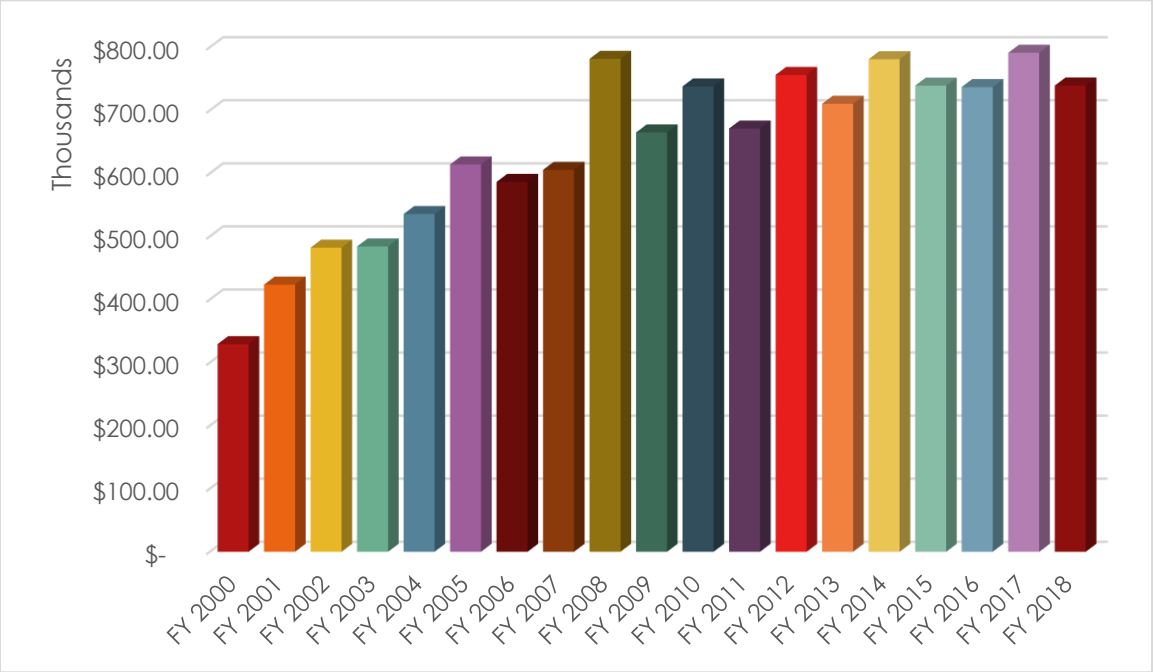


FIGURE 73 – ANIMAL SERVICES - EXPENDITURE HISTORY

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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 Achievement/Events:

- Participated in Statewide Hurrex hurricane exercise to help identify areas of improvement for hurricane preparedness

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	87,435	85,824	87,367	89,575	91,054	1.65%
Services & Contracts	68,525	49,652	54,103	75,528	79,443	5.18%
Supplies & Materials	5,596	586	4,590	2,300	200	(91.30)%
Capital Outlay	-	423	27,379	-	-	0.00%
Total	161,555	136,484	173,439	167,403	170,697	1.97%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	1	1	1	1	1	1	1	0.00%

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Emergency Management

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase number of exercises conducted for EOC participants Measure: # of exercises conducted	8	7	12	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase local participation in severe weather safety exercises Measure: # of schools and businesses participating in statewide tornado drills	37	50	60	CGI: To ensure citizen safety and quality of life
Goal: Increase local capability through training opportunities Measure: # of training classes offered locally	8	11	15	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase public awareness during emergency situations Measure: % of population reached through Code Red system	61%	63%	70%	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Emergency Management

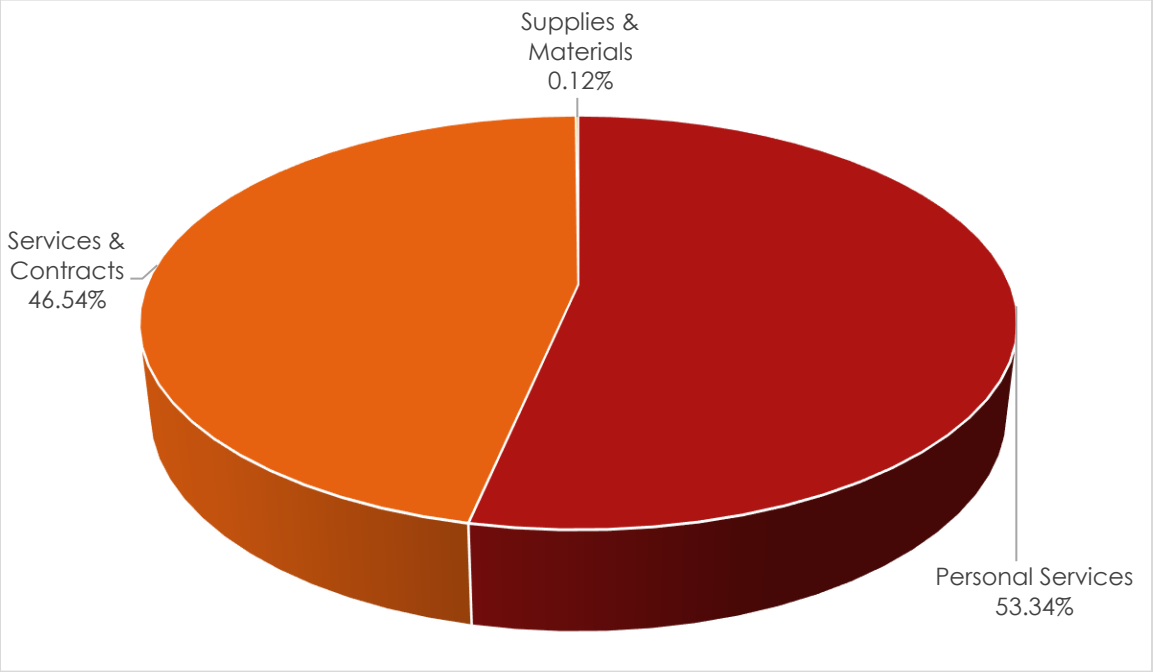


FIGURE 74 – EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE

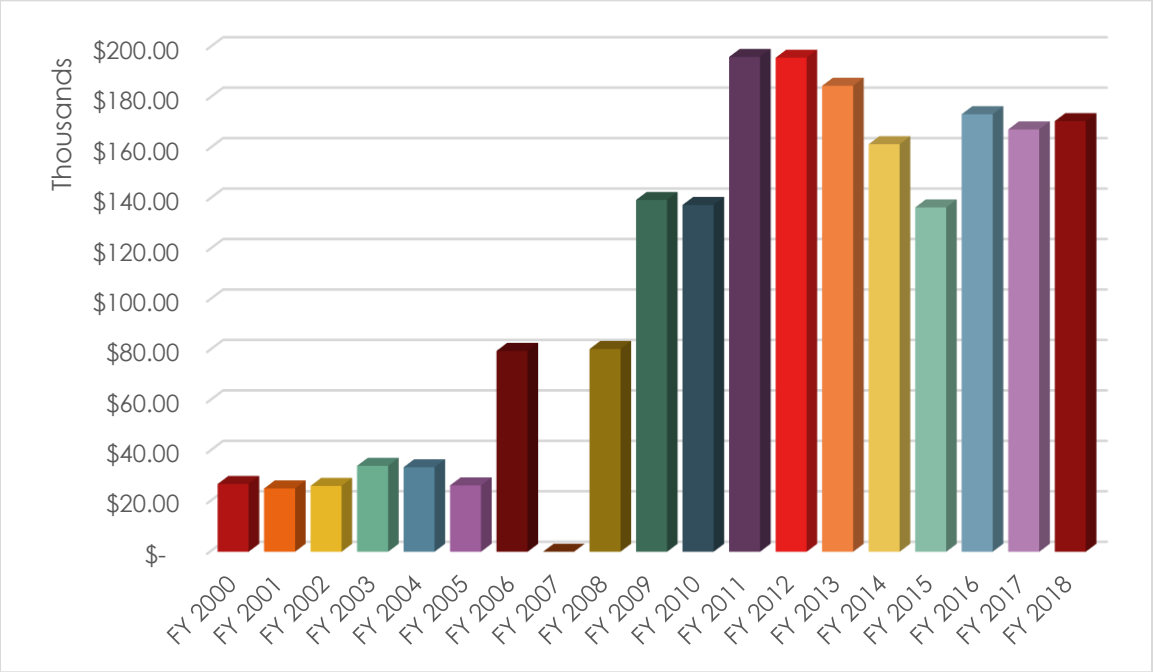


FIGURE 75 – EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

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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 Achievement/Events:

- Implemented use of tablets to improve efficiencies

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	341,851	341,905	341,460	382,601	387,239	1.21%
Services & Contracts	43,775	47,152	47,468	66,958	73,082	9.15%
Supplies & Materials	5,092	5,977	3,889	3,717	3,350	2.29%
Capital Outlay	-	-	25,988	-	-	0.00%
Total	390,718	395,035	448,805	452,834	463,671	2.39%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	6	6	6	6	6	6	6	0.00%

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Public Works – Administration

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Improve safety by holding at least one safety meeting and 8 hours of training per month Measure: # of meetings; hours of training	6;4	12;8	12;8	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Reduce citizen complaints to 20% of less of all work orders Measure: % of work orders created from citizen complaints	35%	20%	40%	CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Reduce completion of all requests from 10 to 5 days Measure: # of days taken to complete work requests	7	5	10	CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Public Works – Administration

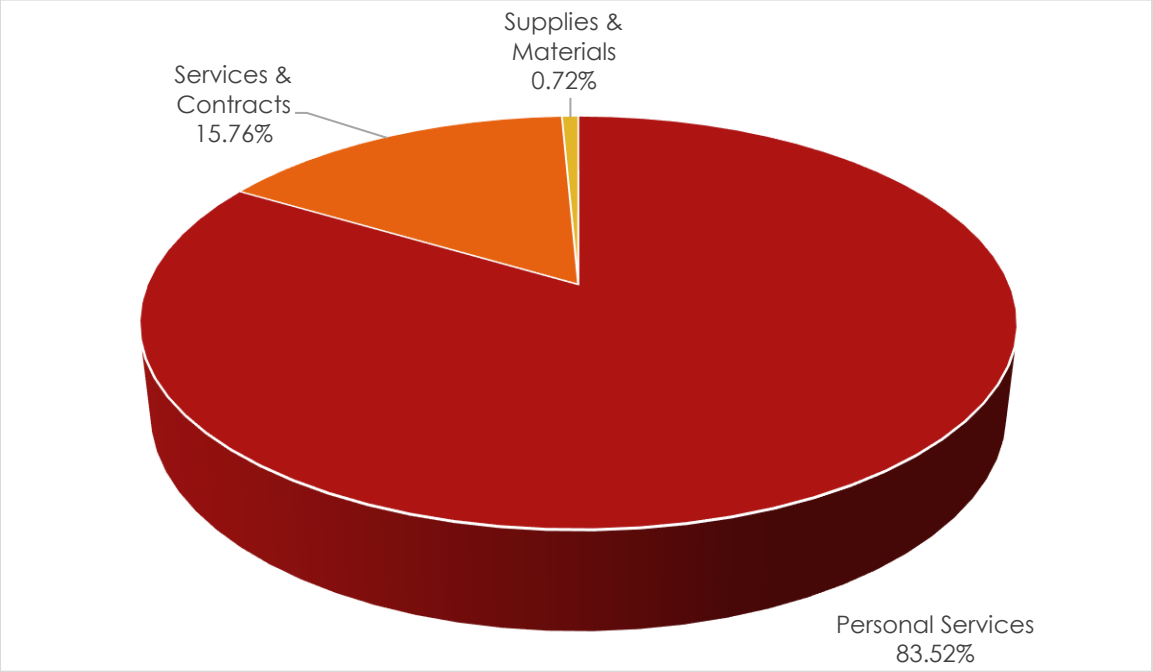


FIGURE 76 – PUBLIC WORKS – ADMINISTRATION - EXPENDITURES BY TYPE

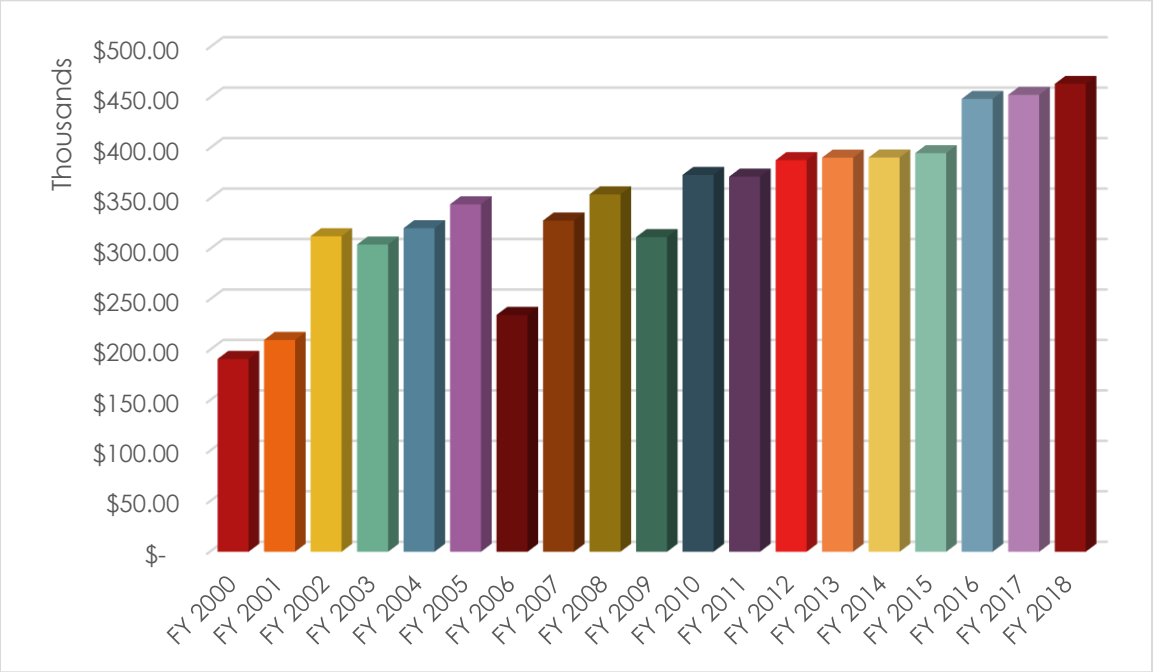


FIGURE 77 – PUBLIC WORKS – ADMINISTRATION - EXPENDITURE HISTORY

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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

Challenges:

- Aging fleet of equipment and vehicles
- Long-time, experienced employees close to retirement age

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	2,062,341	1,923,788	1,886,923	1,974,838	1,964,167	(0.54)%
Services & Contracts	1,255,808	1,450,836	1,494,650	1,305,380	1,139,700	(12.69)%
Supplies & Materials	15,271	30,549	28,599	18,118	18,793	3.73%
Capital Outlay	12,048	11,997	11,810	11,810	26,000	120.15%
Total	3,345,468	3,417,170	3,421,983	3,310,146	3,148,660	(4.88)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	39	39	39	38	38	38	38	0.00%

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Grading	693,553	767,219	845,199	655,732	620,662	(5.35)%
Patching	179,945	173,560	198,814	207,787	213,833	2.91%
Signs	145,685	140,996	139,853	140,155	142,897	1.96%
Traffic Control	7,991	7,386	7,213	7,350	7,350	0.00%
Road Maintenance	2,318,295	2,328,009	2,230,904	2,299,122	2,163,918	(5.88)%

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Road Maintenance

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Improve safety through monthly safety meetings and 8 hours of training per month Measure: # of meetings; hours of training	6;4	12;8	12;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 less of all work orders Measure: % of work orders from citizen complaints	35%	20%	40%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: To complete all work orders within 5-7 days Measure: # of days to complete work orders	7	5	10	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Inspect a minimum of 25% of roads quarterly Measure: % of road inspected	15%	25%	25%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Apply a minimum of two tons of asphalt per day Measure: Tons of asphalt per day	n/a	n/a	2 tons	CGI: To ensure citizen safety and quality of life

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Road Maintenance

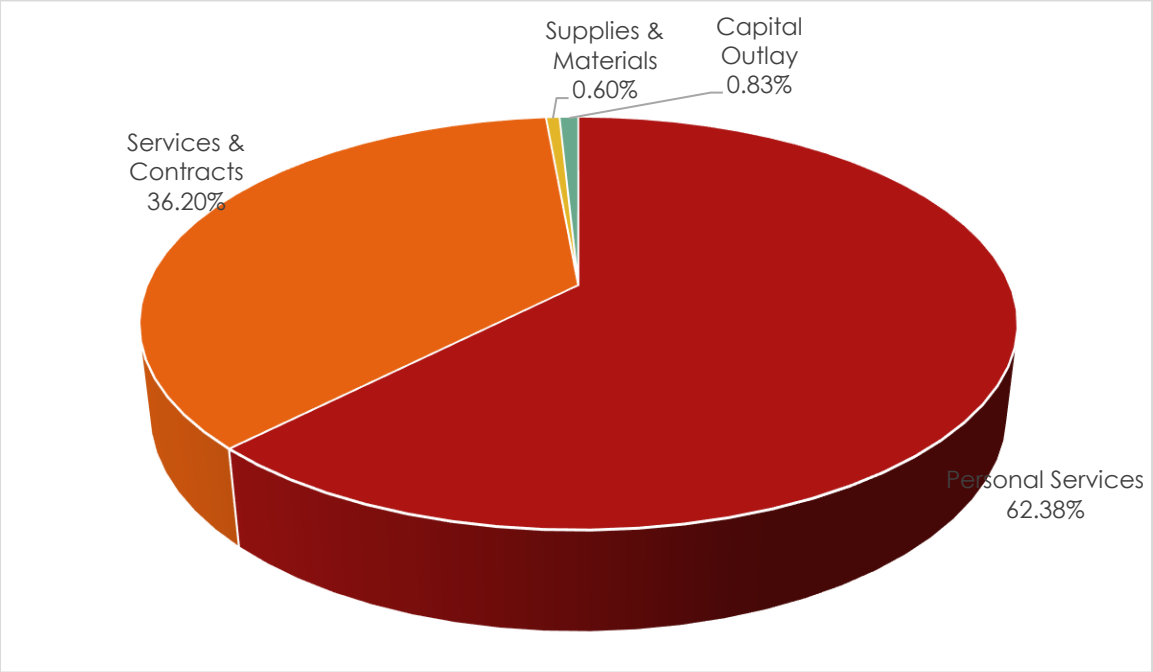


FIGURE 78 – ROAD MAINTENANCE - EXPENDITURES BY TYPE

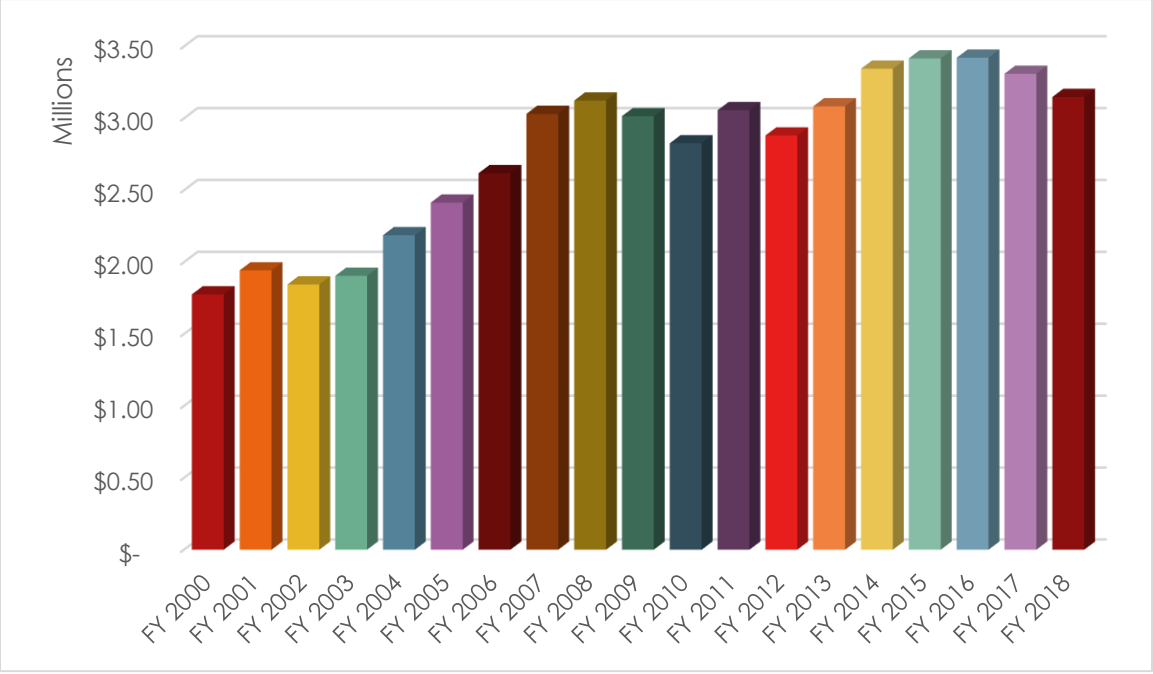


FIGURE 79 – ROAD MAINTENANCE - EXPENDITURE HISTORY

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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.

Challenges:

- Aging fleet of equipment and vehicles
- Long-time, experienced employees close to retirement age

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	476,262	457,299	454,463	465,945	467,957	0.43%
Services & Contracts	326,247	440,901	345,559	319,040	239,911	(24.80)%
Supplies & Materials	2,027	3,639	2,572	3,975	2,300	(42.14)%
Total	804,536	901,839	802,595	788,960	710,168	(9.99)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	9	9	9	9	9	9	9	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Improve safety by holding at least one safety meeting and 8 hours of training per month Measure: # of meetings; hours of training	6;4	12;8	12;8	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Clip 5 miles of shoulders monthly Measure: Miles per month	7	5	3	CGI: To ensure citizen safety and quality of life
Goal: Mix 6 miles of roads per year Measure: Miles per year	5	10	25	CGI: To ensure citizen safety and quality of life

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Road Construction

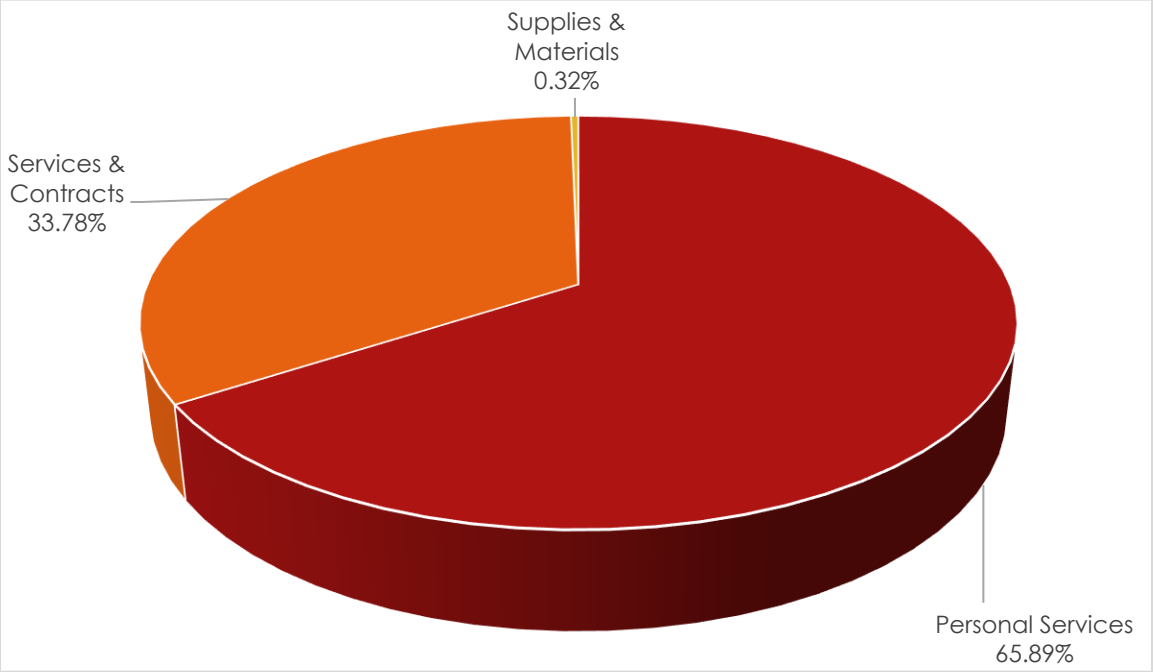


FIGURE 80 – ROAD CONSTRUCTION - EXPENDITURES BY TYPE

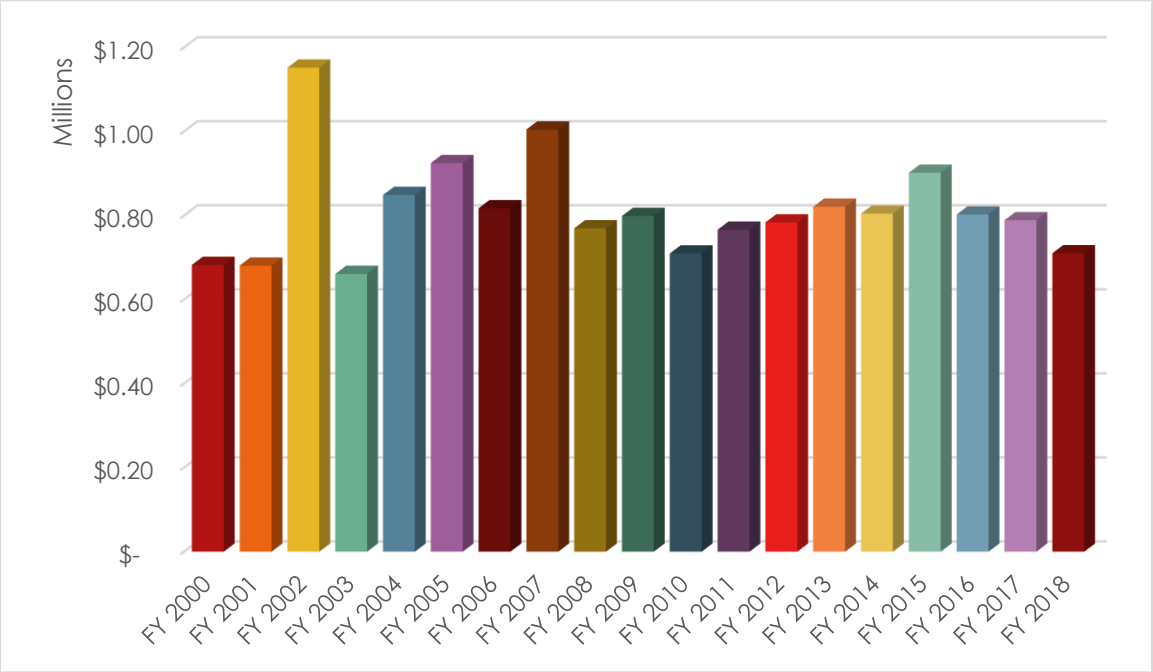


FIGURE 81 – ROAD CONSTRUCTION - EXPENDITURE HISTORY

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Non-Departmental

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
County Attorney	416,198	378,832	480,161	450,000	550,000	22.22%
ITS Projects	-	-	-	-	2,073,000	100.00%
General Facilities	132,172	153,992	551,122	183,433	184,335	0.49%
NPDES – Stormwater	4,229	1,771	6,223	5,000	4,998	(0.04)%
Contingency	110,698	440,607	213,421	1,460,732	859,458	(40.48)%
Community Corrections	133,303	127,674	115,287	140,031	111,401	(20.44)%
District Attorney	722,677	755,165	814,815	877,096	935,499	6.66%
District Court Administrator	4,800	4,800	4,800	4,800	4,800	0.00%
Alternative Dispute Resolution	-	-	-	-	61,258	(5.34)%
Juvenile Court	127,395	116,268	165,042	150,493	142,542	(5.34)%
Probation	10,688	10,150	4,028	11,329	6,966	(38.51)%
Public Defender	813,478	853,532	882,570	877,500	877,500	0.00%
Emergency Medical Services	878,623	1,007,292	749,901	716,512	782,367	9.19%
Coroner	117,750	131,386	107,110	119,159	106,457	(10.66)%
Traffic Lighting	166,074	172,943	160,584	168,642	166,198	(1.45)%
Feed the Elderly	23,823	25,576	-	-	-	0.00%
Mental Health	75,000	87,500	87,500	100,000	100,000	0.00%
Public Health	330,634	348,445	366,218	386,800	396,800	2.59%
Extension Service	136,371	177,214	152,673	153,235	146,929	(4.12)%
Family Services	124,500	114,500	114,500	114,500	110,000	(3.93)%
Library	1,055,461	1,164,607	1,156,616	1,125,000	1,125,000	0.00%
Moody Support Group	18,360	16,168	33,650	80,000	80,000	0.00%
Development Authority	2,902,315	2,932,797	2,824,842	2,900,000	2,900,000	0.00%
Recreation Authority	3,625,616	3,664,781	3,519,299	3,600,000	3,600,000	0.00%
Board of Equalization	26,652	17,560	28,102	20,000	20,000	0.00%
Operating Transfers	829,879	845,041	897,741	1,087,282	884,011	(18.70%

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Commissary Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	214,161	330,712	251,532	280,000
Fines & Forfeitures	2,423	532	1,789	-
Investment Income	-	-	-	-
Miscellaneous	495,079	442,774	641,925	475,000
Total Revenues	711,664	774,018	895,246	755,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	652,480	634,587	719,294	755,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	652,480	634,587	719,294	755,000
Excess of Revenues Over Expenditures	59,184	139,431	175,952	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-			
Excess of Revenues and Other Sources Over Expenditures and Other Uses	59,184	139,431	175,952	-
Beginning Fund Balance	474,834	534,018	673,449	849,401
Ending Fund Balance	534,018	673,449	849,401	849,401

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Commissary Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	166,989	280,000	165,000	(41.07)%
Fines & Forfeitures	1,278	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	691,918	475,000	610,000	28.42%
Total Revenues	860,185	755,000	775,000	2.65%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	757,026	746,676	776,002	2.78%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	757,026	747,676	776,002	2.78%
Excess of Revenues Over Expenditures	103,159	7,324	(1,002)	(100.00)%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	103,159	7,324	(1,002)	(100.00)%
Beginning Fund Balance	849,401	849,401	849,401	0.00%
Ending Fund Balance	952,560	856,725	848,399	(0.12)%

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Commissary Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Charges for Service:				
LCSO – Commissary	214,161	330,712	251,382	280,000
LCSO – Work Detail	-	-	150	-
Total Charges for Service	214,161	330,712	251,532	280,000
Fines & Forfeitures:				
Forfeited Inmate Funds	2,423	532	1,789	-
Total Fines & Forfeitures	2,423	532	1,789	-
Miscellaneous:				
Misc. – Vendor Commissions	495,079	442,774	641,925	475,000
Total Miscellaneous	495,079	442,774	641,925	475,000
Total Revenues	711,664	774,018	895,246	755,000

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Commissary Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Charges for Service:				
LCSO – Commissary	166,989	280,000	165,000	(41.07)%
LCSO – Work Detail	-	-	-	0.00%
Total Charges for Service	166,989	280,000	165,000	(41.07)%
Fines & Forfeitures:				
Forfeited Inmate Funds	1,278	-	-	0.00%
Total Fines & Forfeitures	1,278	-	-	0.00%
Miscellaneous:				
Misc. – Vendor Commissions	691,918	475,000	610,000	28.42%
Total Miscellaneous	691,918	475,000	610,000	28.42%
Total Revenues	860,185	755,000	775,000	2.65%

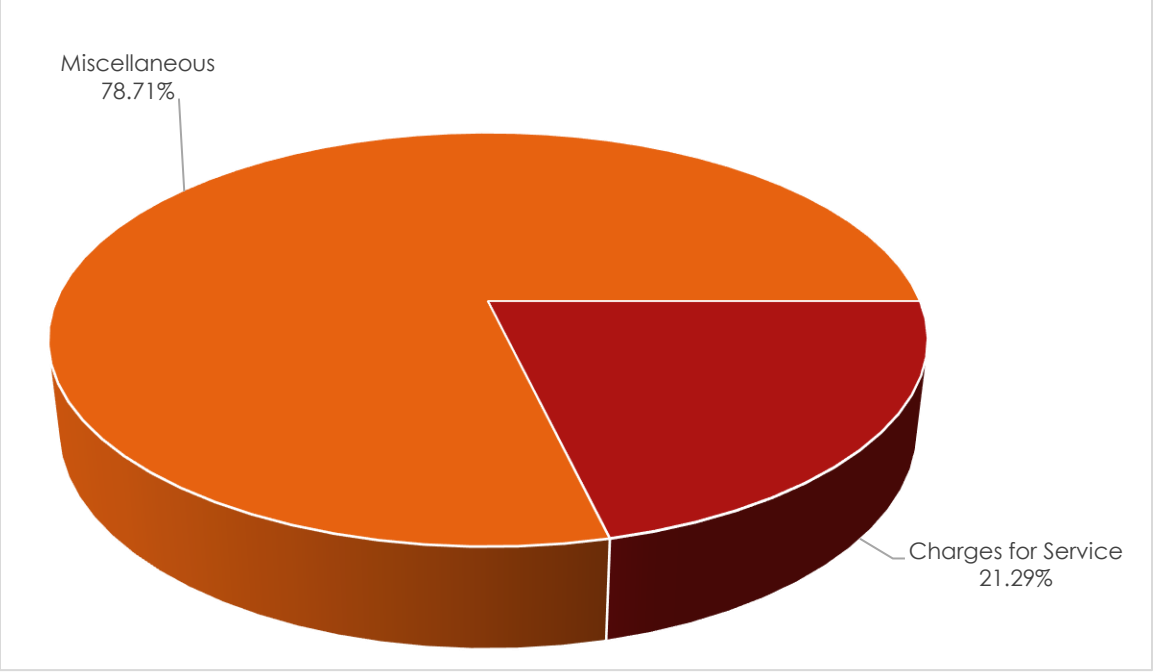


FIGURE 82 - COMMERCIAL FUND REVENUES BY SOURCE

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Commissary Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Safety:				
Personal Services	104,795	103,017	113,162	115,302
Services & Contracts	424,310	406,818	501,550	545,448
Supplies & Materials	123,375	124,751	104,582	94,250
Total Public Safety	652,480	634,587	712,294	755,000
Total Expenditures	652,480	634,587	712,294	755,000

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Commissary Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Safety:				
Personal Services	119,676	117,310	116,423	0.97%
Services & Contracts	499,877	530,366	569,329	4.38%
Supplies & Materials	137,473	99,000	90,250	(4.24)%
Total Public Safety	757,026	746,676	776,002	2.78%
Total Expenditures	757,026	746,676	776,002	2.78%

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Commissary Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	21,831	15,033	13,023	16,224
Life Insurance	145	133	172	145
Retirement	9,593	9,403	12,031	9,877
Salaries – Regular	66,769	70,973	79,404	80,468
Social Security	4,548	4,882	5,809	5,862
Workers Compensation	1,909	2,593	2,724	2,726
Total Personal Services	104,795	103,017	113,162	115,302
Services & Contracts:				
Contractual Services – Other	367,734	355,505	451,685	388,128
Facilities – Repair/Maintenance	-	-	-	-
Other Equipment – Repair/Maint.	1,876	1,146	1,246	1,500
Postage & Shipping	9,007	9,981	5,037	10,000
Printing	1,135	1,108	1,031	1,000
Subscriptions	36,679	32,007	37,497	38,500
Utilities – Cable TV	7,879	7,072	5,054	5,035
Utilities – Electricity	-	-	-	101,285
Total Services & Contracts	424,310	406,818	501,550	545,448
Supplies & Materials:				
Janitorial Supplies	19,808	29,258	32,088	30,000
Office Supplies	581	3,502	303	-
Program Supplies	97,958	90,115	70,137	62,250
Small Tools & Equipment	5,027	1,876	2,054	2,000
Total Supplies & Materials	123,375	124,751	104,582	94,250
Total Expenditures	652,480	634,587	719,294	755,000

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Commissary Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	16,224	16,224	14,000	(13.71)%
Life Insurance	172	158	158	8.97%
Retirement	10,441	10,090	12,027	21.77%
Salaries – Regular	83,802	82,209	81,669	1.49%
Social Security	6,147	5,844	5,803	(1.01)%
Workers Compensation	2,891	2,785	2,766	1.47%
Total Personal Services	119,676	117,310	116,423	0.97%
Services & Contracts:				
Contractual Services – Other	465,774	391,146	392,446	1.11%
Facilities – Repair/Maintenance	718	-	-	0.00%
Other Equipment – Repair/Maint.	-	-	-	(100.00)%
Postage & Shipping	5,000	5,000	5,000	(50.00)%
Printing	-	500	500	(50.00)%
Subscriptions	23,075	27,400	27,400	(28.83)%
Utilities – Cable TV	5,309	5,035	5,164	2.56%
Utilities – Electricity	-	101,285	138,819	37.06%
Total Services & Contracts	499,877	530,366	569,329	4.38%
Supplies & Materials:				
Janitorial Supplies	32,764	26,500	26,000	(13.33)%
Office Supplies	253	-	-	0.00%
Program Supplies	100,371	70,500	62,250	0.00%
Small Tools & Equipment	4,085	2,000	2,000	0.00%
Total Supplies & Materials	137,473	99,000	90,250	(4.24)%
Total Expenditures	757,026	746,676	776,002	2.78%

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Commissary Fund – Expenditure Charts

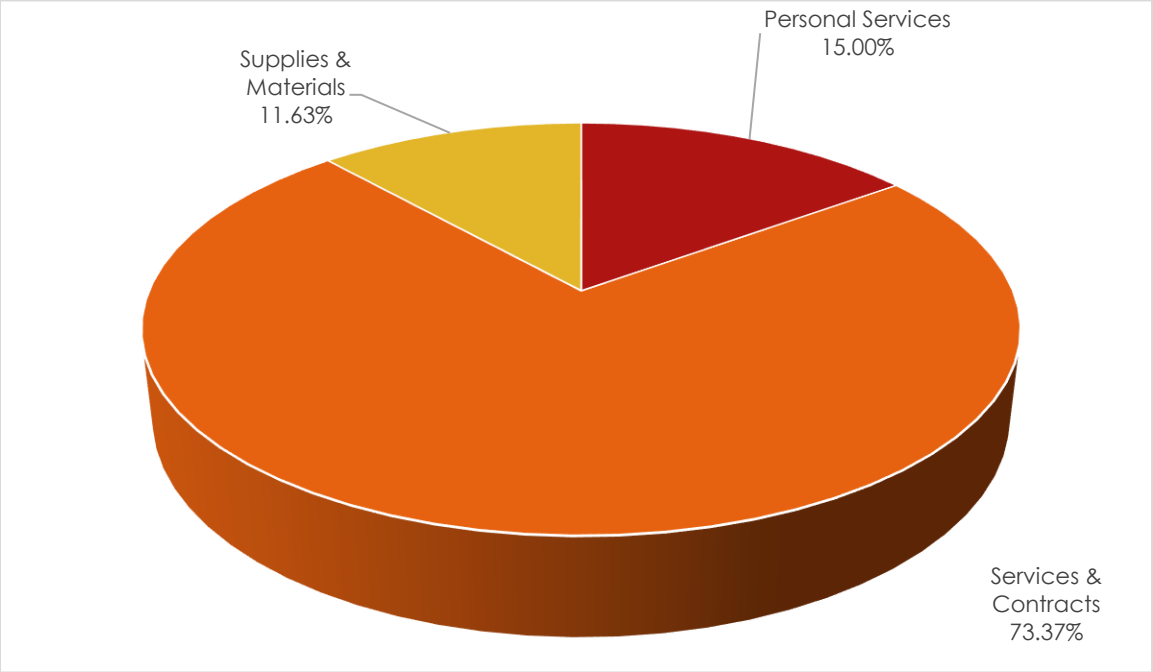


FIGURE 83 - COMMISSARY FUND EXPENDITURES BY TYPE

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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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	104,795	103,017	113,162	115,302	116,423	0.97%
Services & Contracts	424,310	406,818	501,550	545,448	569,329	4.38%
Supplies & Materials	123,375	124,751	104,582	94,250	90,250	(4.24)%
Total	652,480	634,587	719,294	755,000	776,002	2.78%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	2	2	2	2	2	2	2	0.00%

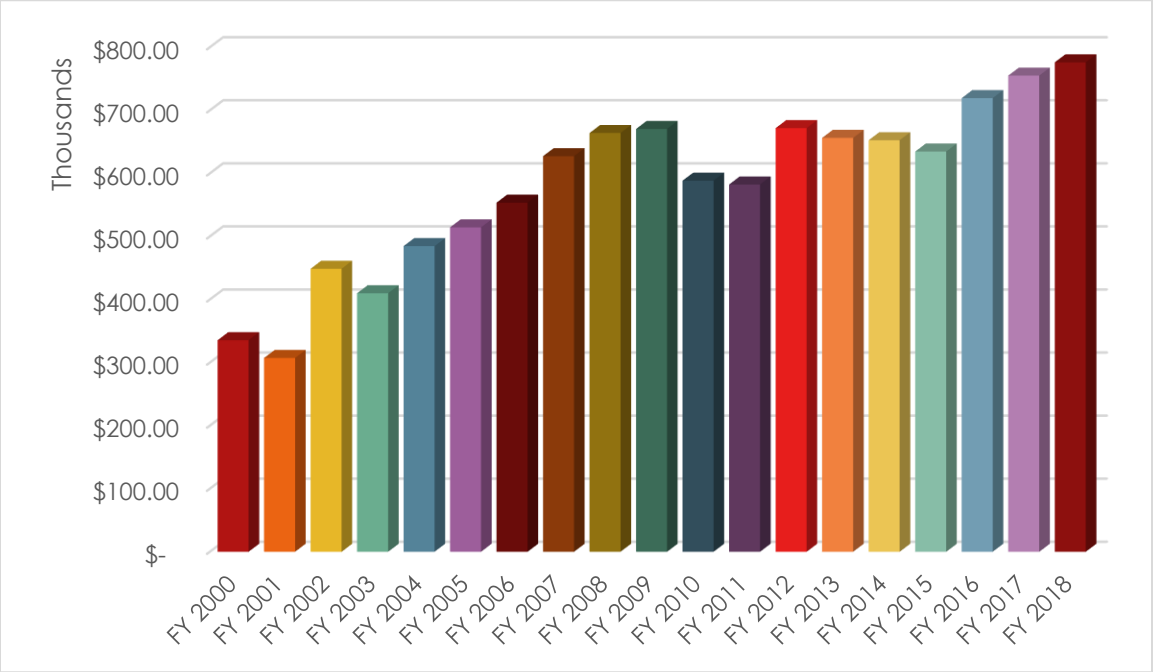


FIGURE 84 – SHERIFF - COMMISSARY - EXPENDITURE HISTORY

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Drug Seizure Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	586,902	465,146	296,844	1,000,000
Investment Income	1,694	3,099	1,265	-
Miscellaneous	-	-	-	-
Total Revenues	588,596	468,245	298,109	1,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	607,486	272,897	533,885	1,000,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	607,486	272,897	533,885	1,000,000
Excess of Revenues Over Expenditures	(18,890)	195,348	(235,776)	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(18,890)	195,348	(235,776)	-
Beginning Fund Balance	992,452	973,562	1,168,910	933,134
Ending Fund Balance	973,562	1,168,910	933,134	933,134

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Drug Seizure Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	933,134	933,134	933,134	0.00%
Ending Fund Balance	933,134	933,134	933,134	0.00%

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Sheriff – Drug Seizures

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.

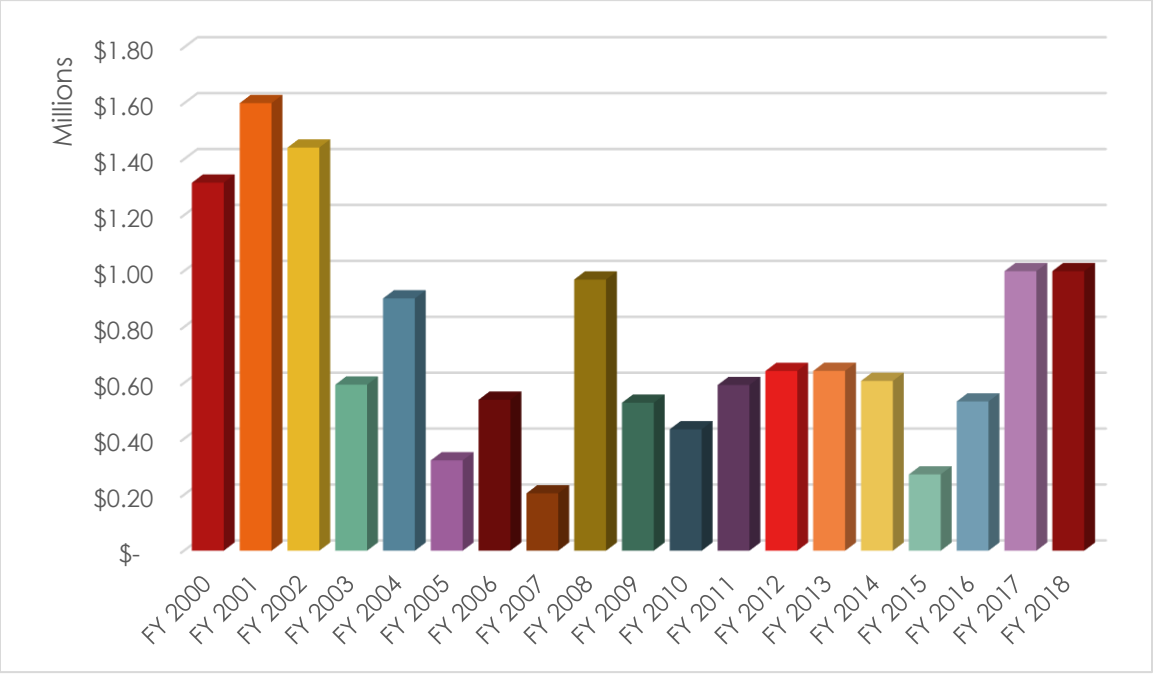


FIGURE 85 – SHERIFF – DRUG SEIZURES - EXPENDITURE HISTORY

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Law Library Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	44,544	31,788	85,274	100,000
Fines & Forfeitures	-	-	-	-
Investment Income	13,040	1,648	1,272	-
Miscellaneous	-	-	-	-
Total Revenues	57,584	33,436	86,546	100,000
Expenditures:				
General Government	-	-	-	-
Judicial	65,206	62,914	79,373	100,000
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	65,206	62,914	79,373	100,000
Excess of Revenues Over Expenditures	(7,622)	(29,478)	7,173	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(7,622)	(29,478)	7,173	-
Beginning Fund Balance	333,430	325,808	296,330	303,503
Ending Fund Balance	325,808	296,330	303,503	303,503

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Law Library Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	303,503	303,503	303,503	0.00%
Ending Fund Balance	303,503	303,503	303,503	0.00%

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Accommodation Excise Tax Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	281,051	312,292	322,379	400,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	281,051	312,292	322,379	400,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	401,657	418,545	494,462	220,000
Total Expenditures	401,657	418,545	494,462	220,000
Excess of Revenues Over Expenditures	(120,606)	(106,253)	(172,083)	180,000
Operating Transfers:				
Transfers In	168,237	101,745	116,345	-
Transfers Out	-	-	-	(180,000)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	47,631	(4,508)	(55,738)	-
Beginning Fund Balance	24,057	71,688	67,180	11,442
Ending Fund Balance	71,688	67,180	11,442	11,442

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Accommodation Excise Tax Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	399,495	400,000	440,000	10.00%
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	399,495	400,000	440,000	10.00%
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	228,283	220,000	251,500	14.32%
Total Expenditures	228,283	220,000	251,500	14.32%
Excess of Revenues Over Expenditures	171,212	180,000	188,500	4.72%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	(180,000)	(188,500)	4.72%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	171,212	-	-	0.00%
Beginning Fund Balance	11,442	11,442	11,442	0.00%
Ending Fund Balance	182,654	11,442	11,442	0.00%

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Accommodation Excise Tax Fund

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 became 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.

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Accommodation Excise Tax Fund

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Conference Center	-	-	-	50,000	63,000	26.00%
Tourism Authority	112,420	125,084	128,952	170,000	188,500	10.88%
Airport Authority	289,237	293,460	365,510	-	-	0.00%
Operating Transfers	-	-	-	180,000	188,500	4.72%

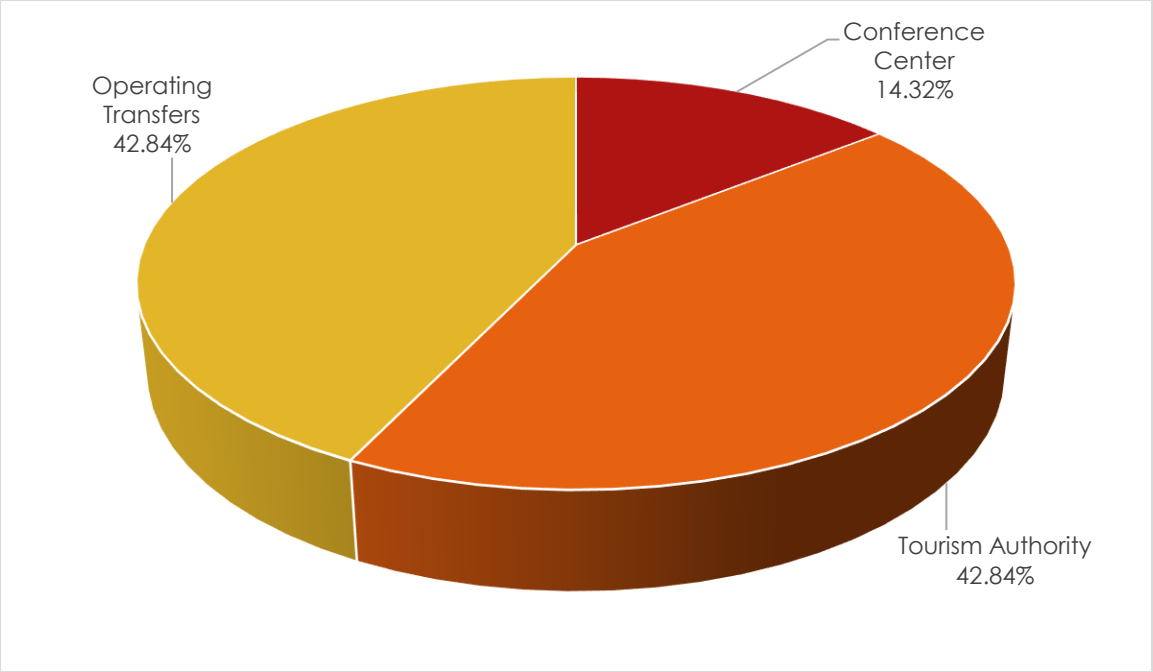


FIGURE 86 - ACCOMMODATION EXCISE TAX EXPENDITURES

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Intergovernmental Grants Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	624,093	807,987	1,362,712	752,802
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	624,093	807,987	1,362,712	752,802
Expenditures:				
General Government	-	-	-	394,565
Judicial	316,993	500,019	825,050	203,226
Public Safety	88,921	108,738	339,247	203,226
Public Works	28,180	199,229	198,415	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	624,093	807,987	1,362,712	752,802
Excess of Revenues Over Expenditures	-	-	-	-
Operating Transfers:				
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 Grants Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	873,372	752,802	753,868	0.14%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	873,372	752,802	753,868	0.14%
Expenditures:				
General Government	-	658,565	394,565	0.00%
Judicial	658,102	266,127	201,701	(0.75)%
Public Safety	227,738	159,580	157,602	1.67%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,065,581	820,272	753,868	0.14%
Excess of Revenues Over Expenditures	(192,209)	(67,470)	-	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(192,209)	(67,470)	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	-	-	-	0.00%

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Intergovernmental Grants Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Intergovernmental:				
Other Government – ADR	97,990	100,101	113,859	115,256
Local Government Grants	-	-	-	394,565
LCSO – Donations	-	-	1,150	-
Juvenile Justice Incentive	170,813	287,678	453,165	-
VOCA – District Attorney	39,545	48,386	39,600	-
LCSO – Walmart	386	-	-	-
ARRA Public Transportation	4,223	-	-	-
Planning & Preparedness	-	-	1,675	-
Response & Recovery	23,619	25,206	6,547	-
LCSO – Walmart	1,500	-	-	-
LCSO – SPEED	728	-	-	-
LCSO – STREN	16,133	21,226	15,202	-
LCSO – CBRENE Maintenance	-	29,291	-	-
DOT Transportation – MIDS	213,957	199,229	198,415	-
LCSO – GTIP/CBRENE	-	12,991	38,651	-
LCSO – JAG 2012	11,000	4,559	4,435	-
LCSO – CJCC	8,993	-	-	-
LCSO – GEMA 2010	25,969	-	-	-
GEMA Training	594	500	500	-
VOCA – Solicitor	8,645	40,040	72,310	87,970
Disaster Mitigation	-	-	10,010	-
Homeland Security Cert	-	14,965	-	-
LCSO – SWAT	-	-	73,267	-
LCSO – HEAT	-	-	187,811	155,011
Accountability Court	-	-	41,459	-
DUI Accountability Court	-	-	-	-
Total Intergovernmental	624,093	807,987	1,362,712	752,802
Total Revenues	624,093	807,987	1,362,712	752,802

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Intergovernmental Grants Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Intergovernmental:				
Other Government – ADR	98,418	115,256	52,874	(54.12)%
Local Government Grants	-	394,565	447,575	13.44%
LCSO – Donations	5,124	-	-	0.00%
Juvenile Justice Incentive	291,487	-	-	0.00%
LCSO – Walmart	-	-	-	0.00%
ARRA Public Transportation	-	-	-	0.00%
Planning & Preparedness	-	-	-	0.00%
Response & Recovery	-	-	-	0.00%
LCSO – Walmart	1,500	-	-	0.00%
LCSO – SPEED	5,993	-	-	0.00%
LCSO – SRTEN	5,113	-	-	0.00%
LCSO – CBRENE Maintenance	-	-	-	0.00%
DOT Transportation – MIDS	193,633	-	-	0.00%
LCSO – GTIP/CBRENE	(19,225)	-	-	0.00%
LCSO – JAG 2012	4,311	-	-	0.00%
LCSO – CJCC	-	-	-	0.00%
LCSO – GEMA 2010	-	-	-	0.00%
GEMA Training	-	-	-	0.00%
VOCA – Solicitor	65,415	87,970	95,817	8.92%
Disaster Mitigation	7,763	-	-	0.00%
Homeland Security CERT	73,267	-	-	0.00%
Juvenile Justice Delinquency	(5,663)	-	-	0.00%
LCSO – SWAT	(54,042)	-	-	0.00%
Accountability Court	775	-	-	0.00%
DUI Accountability Court	93,886	-	-	0.00%
Total Intergovernmental	873,372	752,802	753,868	0.14%
Total Revenues	873,372	752,802	753,868	0.14%

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Intergovernmental Grants Fund Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Government:				
Services & Contracts	-	-	-	394,565
Total General Government	-	-	-	394,565
Judicial:				
Personal Services	106,669	139,634	175,572	203,226
Services & Contracts	210,324	360,385	642,140	-
Supplies & Materials	-	-	7,338	-
Total Judicial	316,993	500,019	825,050	203,226
Public Safety:				
Personal Services	-	-	60,590	115,011
Services & Contracts	88,921	108,738	278,657	-
Total Public Safety	88,921	108,738	339,247	155,011
Public Works:				
Services & Contracts	218,180	199,229	198,415	-
Total Public Works	218,180	199,229	198,415	-
Total Expenditures	624,093	807,987	1,362,712	752,802

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Intergovernmental Grants Fund Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Government:				
Services & Contracts	-	394,565	394,565	0.00%
Total General Government	-	394,565	394,565	0.00%
Judicial:				
Personal Services	256,991	266,127	201,701	(0.75)%
Services & Contracts	381,346	-	-	0.00%
Supplies & Materials	19,765	-	-	0.00%
Total Judicial	658,102	266,127	201,701	(0.75)%
Public Safety:				
Personal Services	163,655	159,580	157,602	1.67%
Services & Contracts	64,083	-	-	0.00%
Total Public Safety	227,738	159,580	157,602	1.67%
Public Works:				
Services & Contracts	179,741	-	-	0.00%
Total Public Works	179,741	-	-	0.00%
Total Expenditures	1,065,581	820,272	753,868	0.14%

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Jail Operations Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	424,355	397,365	454,036	415,500
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	424,355	397,365	454,036	415,500
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	431,548	424,702	424,110	415,500
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	431,548	424,702	424,110	415,500
Excess of Revenues Over Expenditures	(7,193)	(27,337)	29,926	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-			
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(7,193)	(27,337)	29,926	-
Beginning Fund Balance	45,763	38,570	11,232	41,158
Ending Fund Balance	38,570	11,232	41,158	41,158

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Jail Operations Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	356,023	415,500	380,500	(8.42)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	356,023	415,500	380,500	(8.42)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	583,112	434,694	380,935	(8.32)%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	583,112	434,694	380,935	(8.32)%
Excess of Revenues Over Expenditures	(227,089)	(19,194)	(435)	(100.00)%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(227,089)	(19,194)	(435)	(100.00)%
Beginning Fund Balance	41,158	41,158	41,158	0.00%
Ending Fund Balance	(185,931)	21,964	40,723	(1.06)%

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Jail Operations Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Fines & Forfeitures:				
Fines – Magistrate Court	501	495	496	500
Fines – State Court	210,582	206,192	262,234	225,000
Fines – Superior Court	64,106	66,136	62,453	60,000
Fines – Municipal Court	149,166	124,541	128,854	130,000
Total Fines & Forfeitures	424,355	397,365	454,036	415,500
Total Revenues	424,355	397,365	454,036	415,500

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Jail Operations Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Fines & Forfeitures:				
Fines – Magistrate Court	1,099	500	500	0.00%
Fines – State Court	213,041	225,000	225,000	0.00%
Fines – Superior Court	40,617	60,000	50,000	(16.67)%
Fines – Municipal Court	101,267	130,000	105,000	(19.23)%
Total Fines & Forfeitures	356,023	415,500	380,500	(8.42)%
Total Revenues	356,023	415,500	380,500	(8.42)%

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Jail Operations Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Safety:				
Personal Services	51,709	48,010	49,511	51,023
Services & Contracts	339,345	331,636	336,970	326,977
Supplies & Materials	40,494	45,057	37,629	37,500
Total Public Safety	431,548	424,702	424,110	415,500
Total Expenditures	431,548	424,702	424,110	415,500

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Jail Operations Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Safety:				
Personal Services	53,193	52,462	51,335	0.61%
Services & Contracts	492,910	349,232	296,600	(9.29)%
Supplies & Materials	37,008	33,000	33,000	(12.00)%
Total Public Safety	583,112	434,694	380,935	(8.32)%
Total Expenditures	583,112	434,694	380,935	(8.32)%

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Jail Operations Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	10,915	6,500	6,511	8,112
Life Insurance	73	70	86	73
Retirement	4,723	4,133	5,196	4,306
Salaries – Regular	32,832	33,857	34,311	35,088
Social Security	2,226	2,201	2,230	2,255
Workers Compensation	940	1,248	1,177	1,189
Total Personal Services	51,709	48,010	49,511	51,023
Services & Contracts:				
Contractual Services – Other	80,376	87,120	83,557	78,645
Facilities – Repair/Maintenance	65,990	45,727	43,934	30,000
Other Equipment – Repair/Maint.	14,080	13,693	11,646	10,000
Rent/Lease	-	575	-	-
Utilities – Electricity	114,525	138,160	160,716	169,332
Utilities – Natural Gas	64,374	46,360	37,117	39,000
Total Services & Contracts	339,345	331,636	336,970	326,977
Supplies & Materials:				
Janitorial Supplies	38,951	36,298	30,914	30,000
Small Tools & Equipment	1,543	8,758	6,715	7,500
Total Supplies & Materials	40,494	45,057	37,629	37,500
Total Expenditures	431,548	424,702	424,110	415,500

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Jail Operations Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	8,112	8,112	7,000	(13.71)%
Life Insurance	86	79	79	8.22%
Retirement	4,306	4,447	5,229	21.44%
Salaries – Regular	36,732	36,241	35,523	1.24%
Social Security	2,422	2,356	2,301	2.04%
Workers Compensation	1,267	1,227	1,203	1.18%
Total Personal Services	53,193	52,462	51,335	0.61%
Services & Contracts:				
Contractual Services – Other	65,422	70,900	70,900	(9.85)%
Facilities – Repair/Maintenance	30,466	40,000	40,000	33.33%
Other Equipment – Repair/Maint.	13,919	30,000	30,000	200.00%
Rent/Lease	-	-	-	0.00%
Utilities – Electricity	345,881	169,332	119,300	(29.55)%
Utilities – Natural Gas	37,191	39,000	36,400	(6.67)%
Total Services & Contracts	492,910	349,232	296,600	(9.29)%
Supplies & Materials:				
Janitorial Supplies	35,251	30,000	30,000	0.00%
Small Tools & Equipment	1,757	3,000	3,000	(60.00)%
Total Supplies & Materials	37,008	33,000	33,000	(12.00)%
Total Expenditures	583,112	434,694	380,935	(8.32)%

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Jail Operations Fund – Expenditure Charts

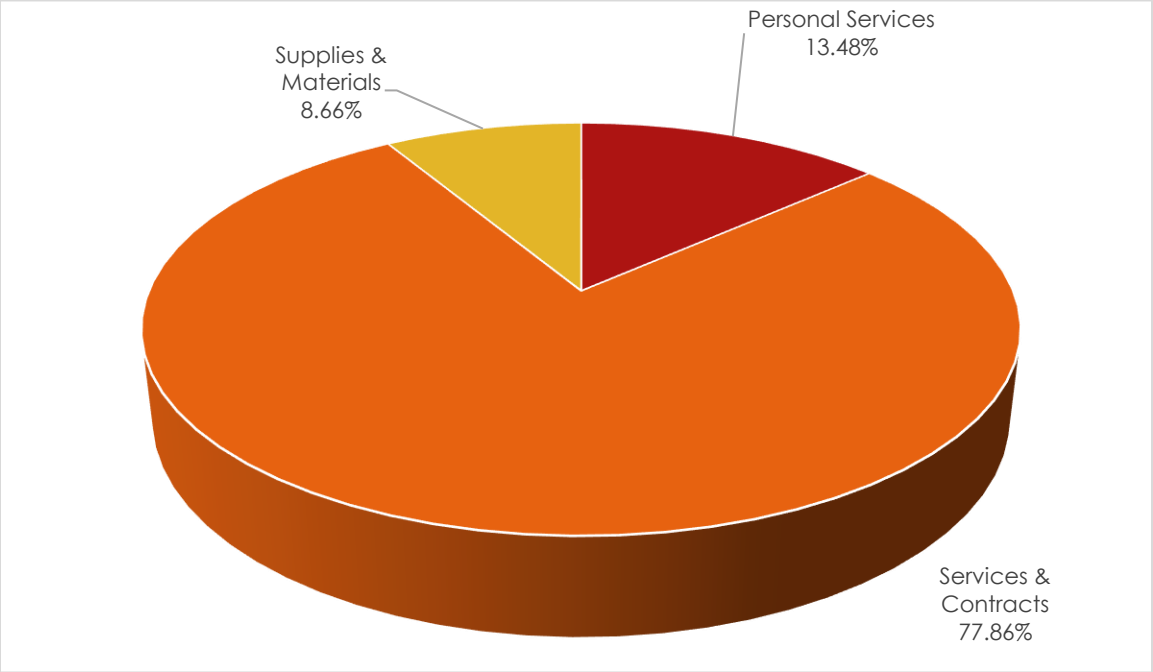


FIGURE 87 – JAIL OPERATIONS FUND EXPENDITURES BY TYPE

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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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	51,710	48,010	49,511	51,023	51,335	0.61%
Services & Contracts	339,345	331,636	336,970	326,977	296,600	(9.29)%
Supplies & Materials	40,494	45,057	37,629	37,500	33,000	(12.00)%
Total	431,548	424,702	424,110	415,500	380,935	(8.32)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	1	1	1	1	1	1	1	0.00%

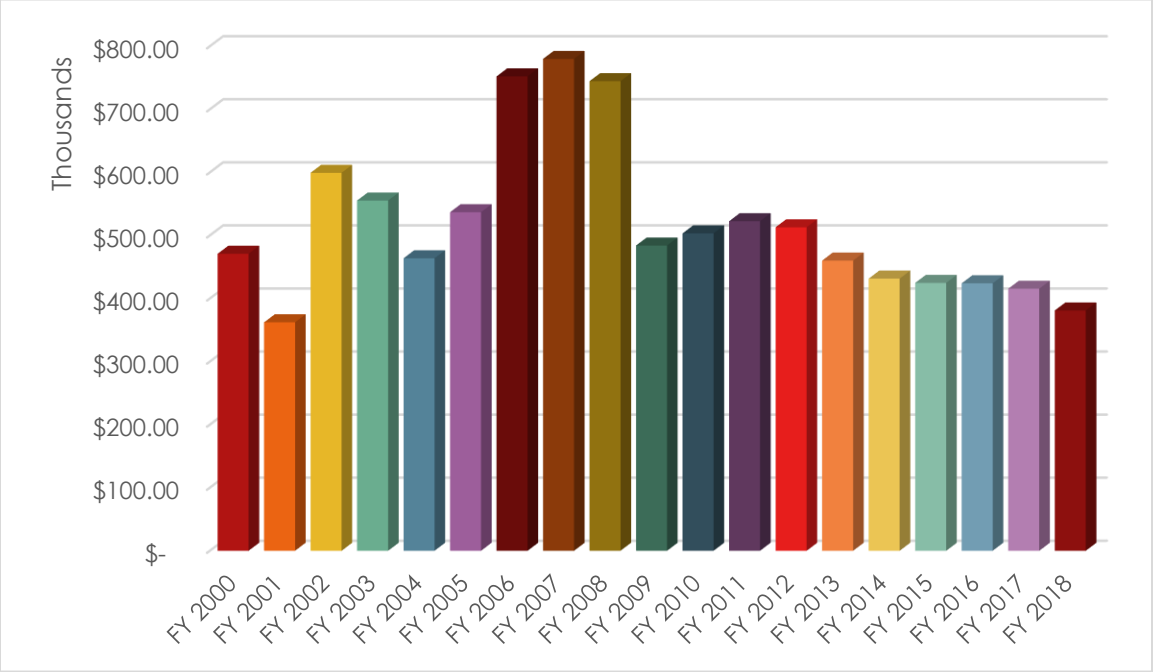


FIGURE 88 – SHERIFF – JAIL - EXPENDITURE HISTORY

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Drug Abuse Treatment Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	49,897	41,273	43,192	43,192
Charges for Service	-	-	-	-
Fines & Forfeitures	168,455	173,357	180,261	155,000
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	218,352	214,631	223,454	194,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	180,000	170,001	170,000	170,000
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	180,000	170,001	170,000	170,000
Excess of Revenues Over Expenditures	38,352	44,630	53,454	24,000
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	38,352	44,630	53,454	24,000
Beginning Fund Balance	(4,030)	34,322	78,951	132,405
Ending Fund Balance	34,322	78,951	132,405	156,405

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Drug Abuse Treatment Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	43,727	39,000	46,500	19.23%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	146,223	155,000	150,000	(3.23)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	189,950	194,000	196,500	1.29%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	45,000	100.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	170,000	170,000	125,000	(26.47)%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	170,000	170,000	170,000	0.00%
Excess of Revenues Over Expenditures	19,950	24,000	26,500	10.42%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	19,950	24,000	26,500	10.42%
Beginning Fund Balance	132,405	156,405	156,405	0.00%
Ending Fund Balance	152,355	180,405	182,905	16.94%

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Drug Abuse Treatment Fund

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.

During the budget discussions for fiscal year 2018, the State Court Judge approached the County regarding matching funds for the DUI Accountability Court grant and the availability of Drug Abuse Treatment and Education (DATE) funds to cover the match. The Board elected to use the DATE funds to match both the DUI Accountability Court and the Accountability Court for Superior Court and to reduce the funding to LODAC.

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Accountability Court	-	-	-	-	15,000	100.00%
DUI Accountability Court	-	-	-	-	30,000	100.00%
LODAC	180,000	170,001	170,000	170,000	125,000	(26.47)%

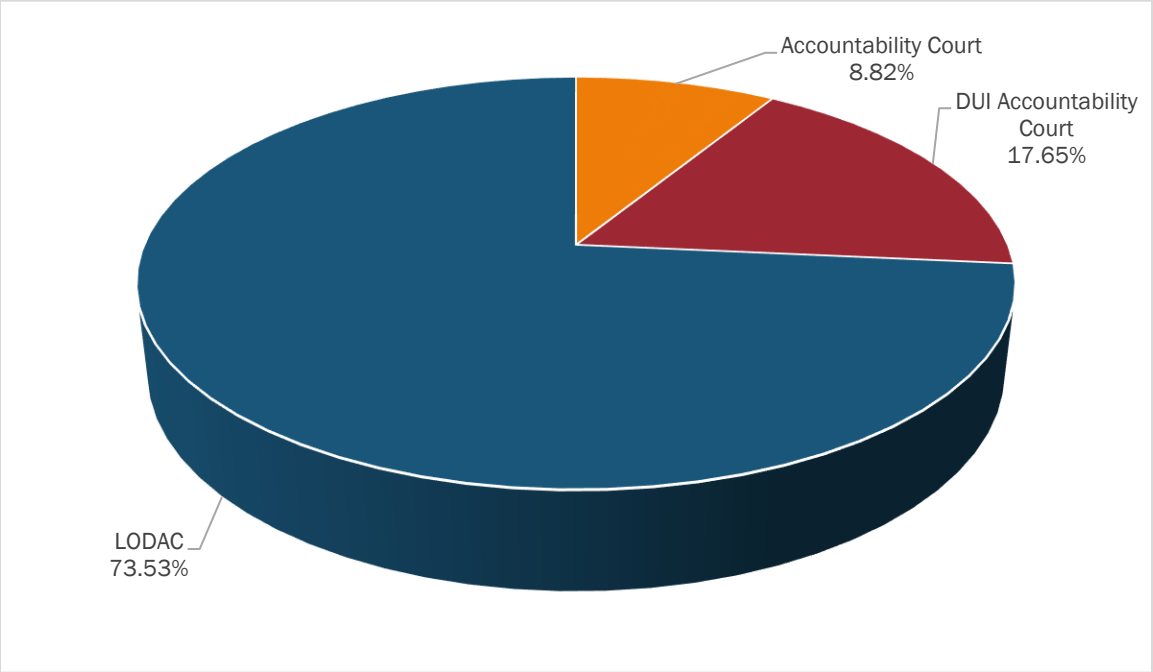


FIGURE 89 – DRUG ABUSE TREATMENT FUND EXPENDITURES

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Emergency Communications Fund Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	583,083	594,617	482,623	659,627
Charges for Service	1,776,871	1,716,454	1,764,386	1,730,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	26,189	24,367	27,008	27,000
Total Revenues	2,386,144	2,335,438	2,274,017	2,416,627
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	3,086,013	3,038,244	2,976,119	3,343,909
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	3,086,013	3,038,244	2,976,119	3,343,909
Excess of Revenues Over Expenditures	(699,869)	(702,806)	(702,102)	(927,282)
Operating Transfers:				
Transfers In	829,879	845,041	897,741	1,087,282
Transfers Out	(160,000)	(160,000)	(160,000)	(160,000)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(29.990)	(17,765)	35,639	-
Beginning Fund Balance	116,653	86,662	68,898	104,537
Ending Fund Balance	86,662	68,898	104,537	104,537

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Emergency Communications Fund Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	505,695	659,627	806,417	22.28%
Charges for Service	1,515,275	1,730,000	1,765,000	2.02%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	27,416	27,000	27,000	0.00%
Total Revenues	2,043,385	2,416,627	2,598,617	7.53%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	3,161,003	3,765,854	3,322,628	(0.64)%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	3,161,003	3,765,854	3,322,628	(0.64)%
Excess of Revenues Over Expenditures	(1,117,618)	(1,346,227)	(724,011)	(21.92)%
Operating Transfers:				
Transfers In	814,712	1,087,282	884,011	0.00%
Transfers Out	(160,000)	(160,000)	(160,000)	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(462,906)	(418,945)	-	0.00%
Beginning Fund Balance	104,537	104,537	104,537	0.00%
Ending Fund Balance	(253,832)	(314,408)	104,537	0.00%

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Emergency Communications Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Intergovernmental:				
Valdosta – PSRS	117,009	121,904	111,223	136,066
Hahira – PSRS	10,242	10,573	9,154	11,802
Lake Park – PSRS	7,905	7,507	6,683	8,378
EMA – PSRS	-	423	732	472
911 – PSRS	715	3,806	8,422	4,428
Sheriff – PSRS	175,124	168,847	145,826	188,462
Coroner – PSRS	891	846	366	944
Lowndes Fire – PSRS	90,401	108,688	76,895	121,314
Lowndes Other – PSRS	84,342	78,239	39,180	87,3285
Remerton – PSRS	8,461	8,458	7,042	9,440
SGMC – PSRS	20,262	19,242	17,210	21,478
Other Government – PSRS	32,731	31,084	24,890	34,695
Other Government – 911	35,000	35,000	35,000	35,000
Total Intergovernmental	583,083	594,617	482,623	659,627
Charges for Service:				
911 Charges – Landline	572,814	531,738	585,590	550,000
911 Charges – Wireless	1,000,045	990,915	983,689	985,000
911 Charges – Prepaid	204,012	193,801	195,106	195,000
Total Charges for Service	1,776,871	1,716,454	1,764,386	1,730,000
Miscellaneous:				
Rent – Other	26,189	24,367	27,008	27,000
Total Miscellaneous	26,189	24,367	27,008	27,000
Operating Transfers:				
Transfers In – General Fund	829,879	845,041	897,741	1,087,282
Total Operating Transfers	829,879	845,041	897,741	1,087,282
Total Revenues	3,216,023	3,180,479	3,171,758	3,503,909

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Emergency Communications Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Intergovernmental:				
Valdosta – PSRS	116,781	136,066	192,350	41.37%
Hahira – PSRS	9,612	11,802	15,831	34.14%
Lake Park – PSRS	7,016	8,378	11,557	37.94%
EMA – PSRS	769	472	1,267	168.43%
911 PSRS	8,843	4,248	14,565	242.87%
Sheriff – PSRS	153,113	188,462	252,191	33.82%
Coroner – PSRS	256	944	633	(32.94)%
Lowndes Fire – PSRS	80,866	121,314	132,982	9.62%
Lowndes Other – PSRS	41,138	87,328	67,758	(22.41)%
Remerton – PSRS	7,305	9,440	12,032	27.46%
SGMC – PSRS	18,070	21,478	29,763	38.57%
Other Government – PSRS	26,927	34,695	40,688	17.27%
Other Government – 911	35,000	35,000	35,000	0.00%
Total Intergovernmental	505,695	659,627	806,617	22.28%
Charges for Service:				
911 Charges – Landline	456,372	550,000	500,000	(9.09)%
911 Charges – Wireless	839,697	985,000	1,050,000	6.60%
911 Charges – Prepaid	219,206	195,000	215,000	10.26%
Total Charges for Service	1,515,275	1,730,000	1,765,000	2.02%
Miscellaneous:				
Rent – Other	27,416	27,000	27,000	0.00%
Total Miscellaneous	27,416	27,000	27,000	0.00%
Operating Transfers:				
Transfers In – General Fund	814,712	1,087,282	884,011	(18.70)%
Total Operating Transfers	814,712	1,087,282	884,011	(18.70)%
Total Revenues	2,863,097	3,503,909	3,482,628	(0.61)%

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Emergency Communications Fund Revenue Charts

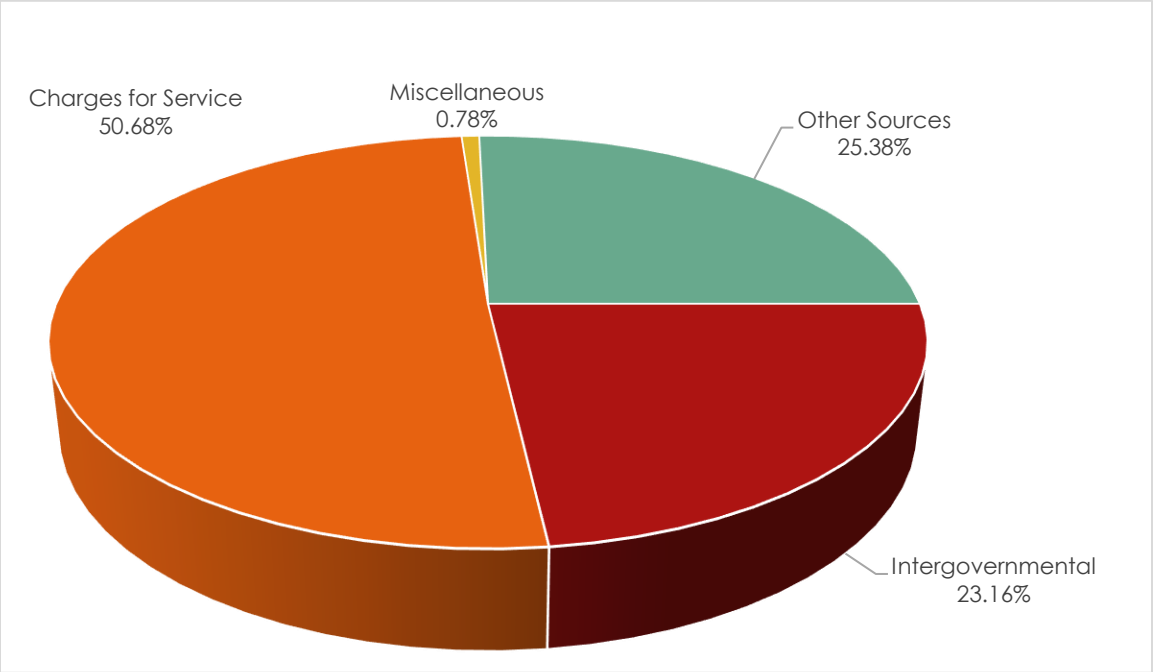


FIGURE 90 – EMERGENCY COMMUNICATIONS FUND REVENUES BY SOURCE

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Emergency Communications Fund Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Safety:				
Personal Services	2,121,681	2,046,811	2,073,159	2,256,155
Services & Contracts	953,507	922,560	838,727	1,051,709
Supplies & Materials	10,825	37,202	25,513	35,045
Capital Outlay	-	31,371	38,720	1,000
Total Public Safety	3,086,013	3,038,244	2,976,119	3,343,909
Operating Transfers	160,000	160,000	160,000	160,000
Total Expenditures	3,246,013	3,198,244	3,136,119	3,503,909

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Emergency Communications Fund Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Safety:				
Personal Services	2,223,204	2,377,329	2,149,744	(4.72)%
Services & Contracts	917,900	1,263,001	1,144,839	8.86%
Supplies & Materials	19,898	42,924	28,045	(19.79)%
Capital Outlay	-	82,600	-	(100.00)%
Total Public Safety	3,161,003	3,765,854	3,322,628	(0.64)%
Operating Transfers	160,000	160,000	160,000	0.00%
Total Expenditures	3,321,003	3,925,854	3,482,628	(0.61)%

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Emergency Communications Fund Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	331,659	270,599	234,406	324,480
Life Insurance	2,819	2,423	3,274	3,313
Retirement	207,384	194,790	226,921	198,455
Salaries – Regular	1,464,143	1,461,901	1,491,419	1,604,743
Social Security	106,360	106,001	107,359	114,685
Workers Compensation	9,317	11,098	9,781	10,479
Total Personal Services	2,121,681	2,046,811	2,073,159	2,256,159
Services & Contracts:				
Advertising	-	-	-	-
Appropriations	4,008	3,806	8,422	4,248
Contractual Services – Other	652,189	616,340	487,590	710,690
Contractual Services – SGRC	1,923	2,180	1,858	1,900
Dues – Professional Organizations	539	476	550	837
Education & Training – Seminar	3,182	6,332	5,438	5,000
Education & Training – Travel	659	3,482	3,099	5,000
Facilities – Repair/Maintenance	3,410	2,607	2,028	3,750
Fleet Rental	1,300	3,614	525	3,000
Other Equipment – Repair/Maint.	2,317	2,298	45,600	500
Postage & Shipping	241	833	-	150
Printing	40	-	-	-
Professional Services	-	-	-	-
Rent/Lease	214,334	203,724	206,457	205,390
Subscriptions	1,392	192	645	849
Technology Fleet Rental	-	-	-	35,044
Travel	-	-	-	250
Uniforms	-	15	-	-
Utilities – Cell Phones & Pagers	3,844	3,649	3,607	3,700
Utilities – Electricity	35,489	40,846	40,984	42,500
Utilities – LP Fuel	61	47	46	46
Utilities – Natural Gas	815	536	418	420
Utilities – Telephones	26,104	26,689	29,446	26,435
Utilities – Water	1,660	1,893	2,014	2,000
Total Services & Contracts	953,507	922,560	838,727	1,051,709

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Emergency Communications Fund Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	324,480	324,480	252,000	(22.34)%
Life Insurance	3,175	3,722	3,406	2.81%
Retirement	196,507	208,377	226,250	14.01%
Salaries – Regular	1,574,459	1,706,032	1,547,345	(3.58)%
Social Security	114,191	123,565	110,640	(3.53)%
Workers Compensation	10,392	11,153	10,103	(3.59)%
Total Personal Services	2,223,204	2,377,329	2,149,744	(4.72)%
Services & Contracts:				
Advertising	-	150	-	0.00%
Appropriations	8,843	4,248	14,565	242.87%
Contractual Services – Other	586,623	848,643	805,709	13.37%
Contractual Services – SGRC	1,650	-	-	(100.00)%
Dues – Professional Organizations	610	929	837	0.00%
Education & Training – Seminar	6,440	22,597	5,000	0.00%
Education & Training – Travel	2,837	16,200	5,000	0.00%
Facilities – Repair/Maintenance	6,622	8,900	2,500	(33.33)%
Fleet Rental	3,000	3,000	5,480	82.67%
Other Equipment – Repair/Maint.	350	2,200	1,000	100.00%
Postage & Shipping	24	150	50	(66.67)%
Printing	-	500	250	100.00%
Professional Services	120	-	-	0.00%
Rent/Lease	197,347	239,244	212,422	3.42%
Subscriptions	688	885	883	4.00%
Technology Fleet Rental	35,044	35,044	17,045	(51.36)%
Travel	-	250	100	(60.00)%
Uniforms	-	4,960	-	0.00%
Utilities – Cell Phones & Pagers	3,789	3,700	3,815	3.11%
Utilities – Electricity	37,994	42,500	37,200	(12.47)%
Utilities – LP Fuel	48	46	48	4.35%
Utilities – Natural Gas	534	420	500	19.05%
Utilities – Telephones	22,620	26,435	30,035	13.62%
Utilities – Water	2,718	2,000	2,400	20.00%
Total Services & Contracts	917,900	1,263,001	1,144,839	8.86%

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Emergency Communications Fund Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Supplies & Materials:				
Janitorial Supplies	2,758	3,350	3,197	3,000
Office Supplies	5,449	6,716	4,639	4,500
Program Supplies	258	350	489	3,560
Safety Items	-	-	-	-
Small Tools & Equipment	2,361	26,786	17,188	23,985
Total Supplies & Materials	10,825	37,202	25,513	35,045
Capital Outlay:				
Computer Equipment	-	31,671	38,720	-
New Construction	-	-	-	-
Other Capital Equipment	-	-	-	1,000
Rolling Stock	-	-	-	-
Total Capital Outlay	-	31,671	38,720	1,000
Operating Transfers:				
Transfers Out – General Fund	160,000	160,000	160,000	160,000
Total Operating Transfers	160,000	160,000	160,000	160,000
Total Expenditures	3,246,013	3,198,244	3,136,119	3,503,909

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Emergency Communications Fund Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Supplies & Materials:				
Janitorial Supplies	2,796	3,300	3,000	0.00%
Office Supplies	3,030	4,800	4,500	0.00%
Program Supplies	3,877	4,860	3,560	0.00%
Safety Items	123	2,174	670	100.00%
Small Tools & Equipment	10,072	27,790	16,315	(31.98)%
Total Supplies & Materials	19,898	42,924	28,045	(19.97)%
Capital Outlay:				
Computer Equipment	-	-	-	0.00%
New Construction	-	57,600	-	0.00%
Other Capital Equipment	-	-	-	(100.00)%
Rolling Stock	-	25,000	-	0.00%
Total Capital Outlay	-	82,600	-	(100.00)%
Operating Transfers:				
Transfers Out – General Fund	160,000	160,000	160,000	0.00%
Total Operating Transfers	160,000	160,000	160,000	0.00%
Total Expenditures	3,321,003	3,925,854	3,482,628	(0.61)%

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Emergency Communications Fund – Expenditure Charts

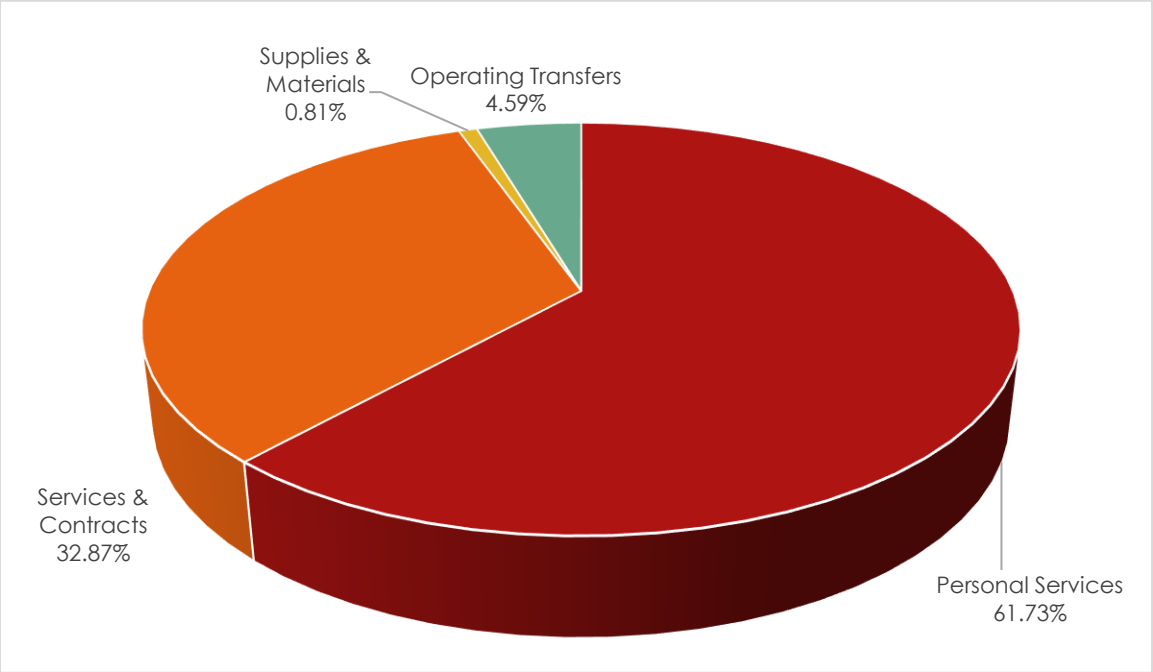


FIGURE 91 – EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY TYPE

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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 Achievements/Events:

- Implementing a new testing program to screen candidates for hire
- Converting to an electronics records management system for CALEA management

Challenges:

- An increasing number of open records requests

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	2,121,61	2,046,811	2,073,159	2,256,155	2,149,744	(4.72)%
Services & Contracts	368,672	326,579	358,004	388,574	336,559	(13.39)%
Supplies & Materials	10,825	37,153	23,433	33,730	26,260	(22.15)%
Capital Outlay	-	31,671	38,720	-	-	0.00%
Total	2,501,178	2,442,214	2,493,316	2,678,459	2,512,563	(6.19)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	36	38	38	41	41	41	41	0.00%

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911 Operations

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Answer 90% of received calls within 10 seconds Measure: % of calls answered within 10 seconds	89.42%	92%	93%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Maintain the number of founded complaints at less than 1.5% of call volume Measure: % of founded complaints	0% (2)	0% (2)	0% (4)	CGI: To ensure citizens safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Reduce turnover rate by 2% annually until it is 18% overall Measure: % of turnover	32%	30%	26%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Achieve 100% reliability with the PSRS Measure: % of PSRS downtime	0%	0%	0%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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911 Operations

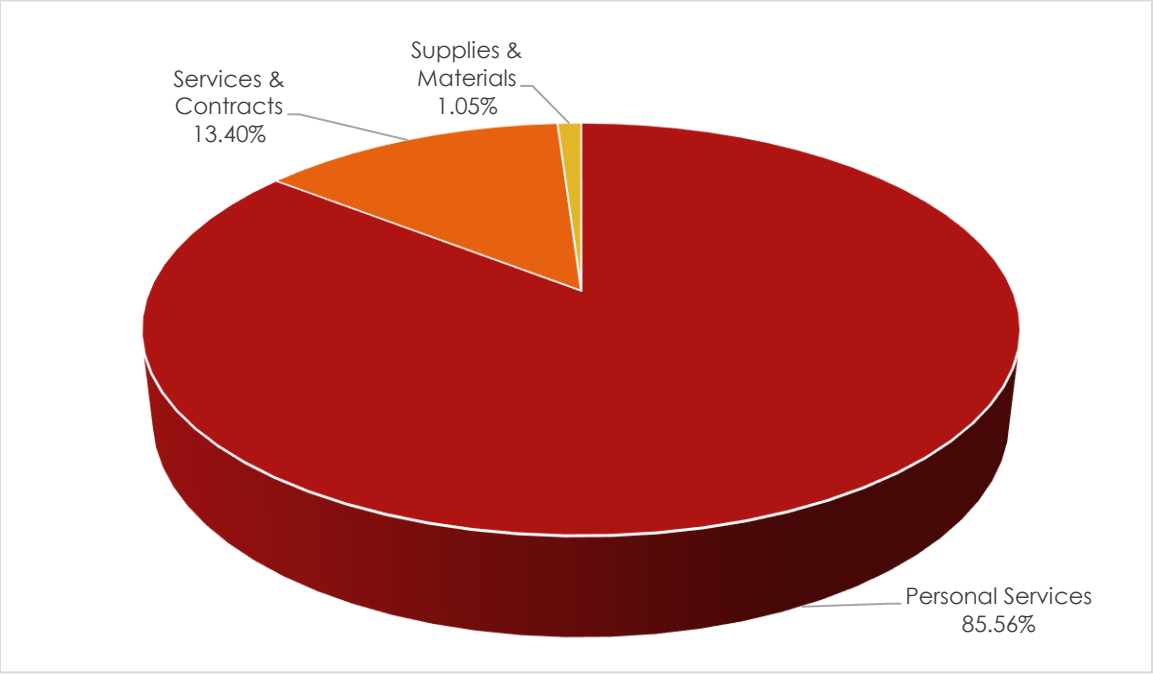


FIGURE 92 – 911 OPERATIONS EXPENDITURES BY TYPE

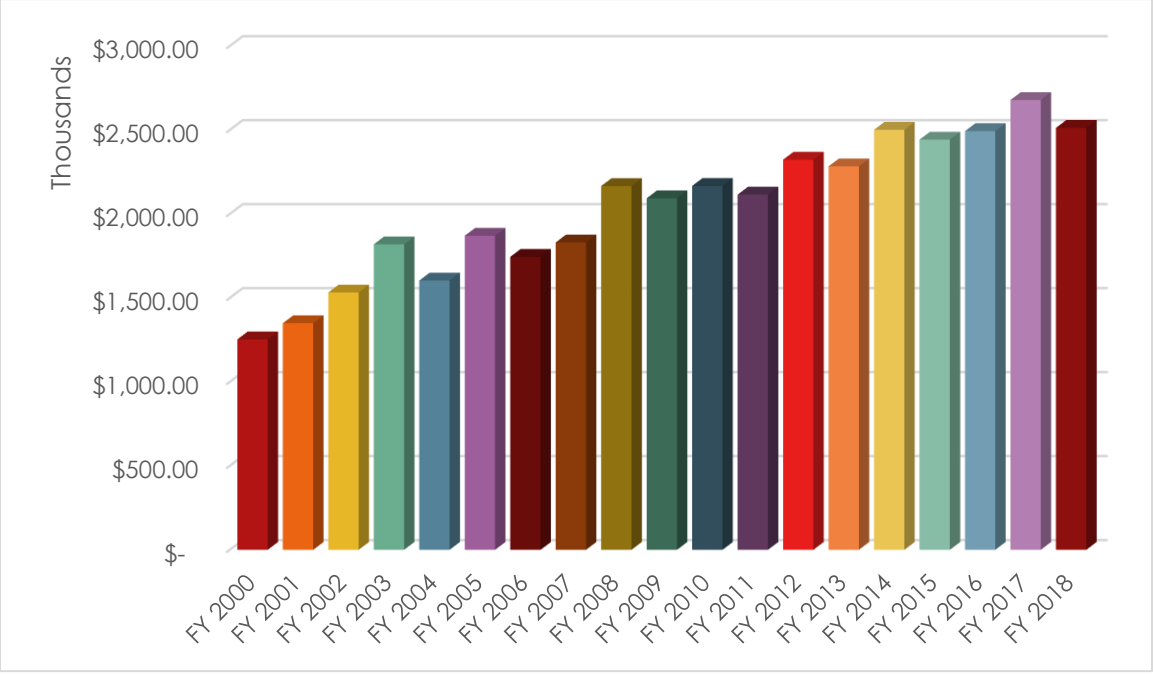


FIGURE 93 – 911 OPERATIONS - EXPENDITURE HISTORY

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Emergency Communications Fund

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Facilities Maintenance – 911	36,752	36,413	36,673	39,823	37,951	(4.70)%
Radio Communications	-	-	-	1,000	500	(50.00)%
Public Safety Radio System	548,083	559,617	446,175	624,627	771,614	23.53%
Operating Transfers	160,000	160,000	160,000	160,000	160,000	0.00%

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Victim/Witness Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	102,317	103,475	96,940	85,000
Charges for Service	-	-	-	-
Fines & Forfeitures	117,887	116,925	136,710	128,250
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	220,203	220,400	233,650	213,250
Expenditures:				
General Government	-	-	-	-
Judicial	237,509	229,328	190,528	209,094
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	237,509	229,328	190,528	209,094
Excess of Revenues Over Expenditures	(17,306)	(8,928)	43,122	4,156
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(17,306)	(8,928)	43,122	4,156
Beginning Fund Balance	44,702	27,397	18,468	61,590
Ending Fund Balance	27,397	18,468	61,590	65,746

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Victim/Witness Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	83,839	85,000	83,000	(2.35)%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	111,523	128,250	123,250	(3.90)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	195,362	213,250	206,250	(3.28)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	208,469	214,551	207,102	(0.95)%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	208,469	214,551	207,102	(0.95)%
Excess of Revenues Over Expenditures	(13,107)	(1,301)	(852)	(120.50)%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(13,107)	(1,301)	(852)	(120.50)%
Beginning Fund Balance	61,590	65,746	65,746	0.00%
Ending Fund Balance	48,483	64,445	64,894	(1.30)%

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Victim/Witness Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Intergovernmental:				
Valdosta – Victim/Witness	69,688	67,351	61,149	56,000
Hahira – Victim/Witness	11,715	19,185	18,257	15,000
Lake Park – Victim/Witness	12,000	4,542	4,411	4,000
Remerton – Victim/Witness	8,913	12,396	13,123	10,000
Total Intergovernmental	102,317	103,475	96,940	85,000
Fines & Forfeitures:				
Fines – Magistrate Court	251	248	248	250
Fines – State Court	95,626	95,303	116,109	110,000
Fines – Superior Court	22,010	21,374	20,353	18,000
Total Fines & Forfeitures	117,887	116,925	136,710	128,250
Total Revenues	220,203	220,400	233,650	213,250

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Victim/Witness Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Intergovernmental:				
Valdosta – Victim/Witness	51,448	56,000	50,000	(10.71)%
Hahira – Victim/Witness	13,287	15,000	17,000	13.33%
Lake Park – Victim/Witness	2,534	4,000	4,000	0.00%
Remerton – Victim/Witness	16,570	10,000	12,000	20.00%
Total Intergovernmental	83,839	85,000	83,000	(2.53)%
Fines & Forfeitures:				
Fines – Magistrate Court	549	250	250	0.00%
Fines – State Court	95,337	110,000	105,000	(4.55)%
Fines – Superior Court	15,637	18,000	18,000	0.00%
Total Fines & Forfeitures	111,523	128,250	123,250	(3.90)%
Total Revenues	195,362	213,250	206,250	(3.28)%

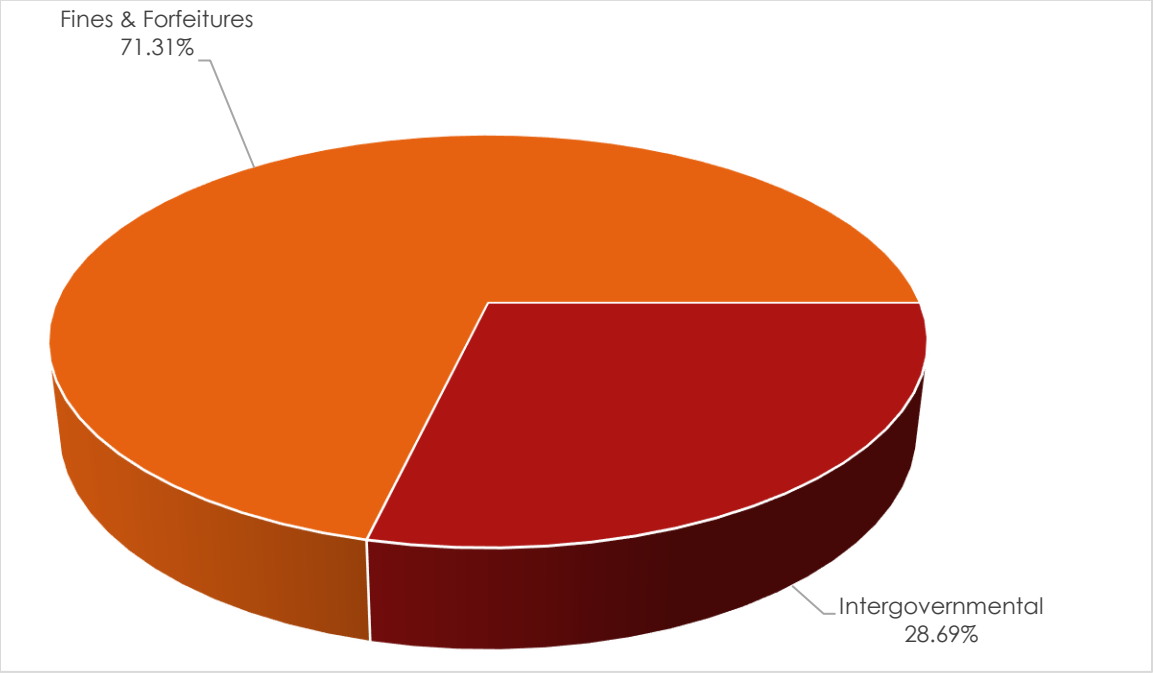


FIGURE 94 – VICTIM/WITNESS FUND REVENUES BY SOURCE

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Victim/Witness Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Judicial:				
Personal Services	80,209	74,861	76,325	77,469
Services & Contracts	155,538	152,975	114,203	130,625
Supplies & Materials	1,762	1,493	-	1,000
Total Judicial	237,509	229,328	190,528	209,094
Total Expenditures	237,509	229,328	190,528	209,094

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Victim/Witness Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Judicial:				
Personal Services	77,914	81,289	80,183	3.50%
Services & Contracts	129,814	132,262	126,919	(2.84)%
Supplies & Materials	740	1,000	-	(100.00)%
Total Judicial	208,469	214,551	207,102	(0.95)%
Total Expenditures	208,469	214,551	207,102	(0.95)%

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Victim/Witness Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	10,915	6,500	6,511	8,112
Life Insurance	133	130	158	145
Retirement	6,626	5,793	7,275	6,083
Salaries – Regular	58,050	57,897	57,879	58,611
Social Security	4,114	4,101	4,121	4,137
Workers Compensation	371	438	380	381
Total Personal Services	80,209	74,861	76,325	77,469
Services & Contracts:				
Appropriations	148,200	148,200	110,791	120,999
Contractual Services – Other	3,208	2,666	2,958	3,043
Dues – Professional Organizations	398	373	325	260
Education & Training – Seminar	220	-	-	-
Education & Training – Travel	2,543	599	89	-
Postage & Shipping	18	-	-	-
Printing	379	756	-	1,000
Subscriptions	190	-	-	-
Technology Fleet Rental	-	-	-	5,323
Utilities – Cell Phones & Pagers	381	382	40	-
Total Services & Contracts	155,538	152,975	114,203	130,625
Supplies & Materials:				
Office Supplies	1,084	992	-	1,000
Small Tools & Equipment	677	501	-	-
Total Supplies & Materials	1,762	1,493	-	1,000
Total Expenditures	237,509	229,328	190,528	209,094

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Victim/Witness Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	8,112	8,112	7,000	(13.71)%
Life Insurance	158	158	158	8.97%
Retirement	6,402	6,282	7,386	21.42%
Salaries – Regular	58,427	61,487	60,474	3.18%
Social Security	4,429	4,850	4,772	15.35%
Workers Compensation	386	400	393	3.15%
Total Personal Services	77,914	81,289	80,183	3.50%
Services & Contracts:				
Appropriations	120,999	120,999	120,999	0.00%
Contractual Services – Other	2,765	3,000	2,947	(3.15)%
Dues – Professional Organizations	-	260	-	(100.00)%
Education & Training – Seminar	-	280	-	0.00%
Education & Training – Travel	288	1,400	-	0.00%
Postage & Shipping	-	-	-	0.00%
Printing	438	1,000	-	(100.00)%
Subscriptions	-	-	-	0.00%
Technology Fleet Rental	5,323	5,323	2,973	(44.15)%
Utilities – Cell Phones & Pagers	-	-	-	0.00%
Total Services & Contracts	129,814	132,262	126,919	(2.84)%
Supplies & Materials:				
Office Supplies	415	1,000	-	(100.00)%
Small Tools & Equipment	325	-	-	0.00%
Total Supplies & Materials	740	1,000	-	(100.00)%
Total Expenditures	208,469	214,551	207,102	(0.95)%

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Victim/Witness Fund – Expenditure Charts

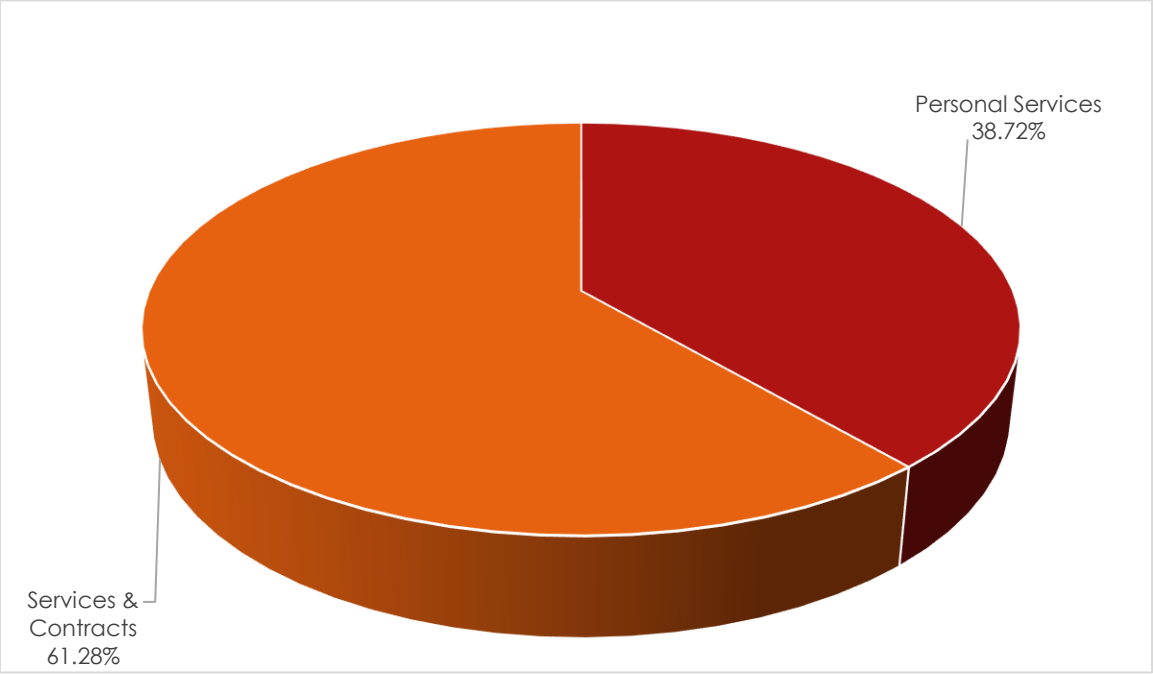


FIGURE 95 – VICTIM/WITNESS FUND EXPENDITURES BY TYPE

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Victim/Witness Fund

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. 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. That reduction has continued into fiscal year 2018.

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
District Attorney	148,5200	148,200	110,791	120,999	120,999	0.00%
Solicitor General	89,309	81,128	79,737	88,095	86,103	(2.26)%

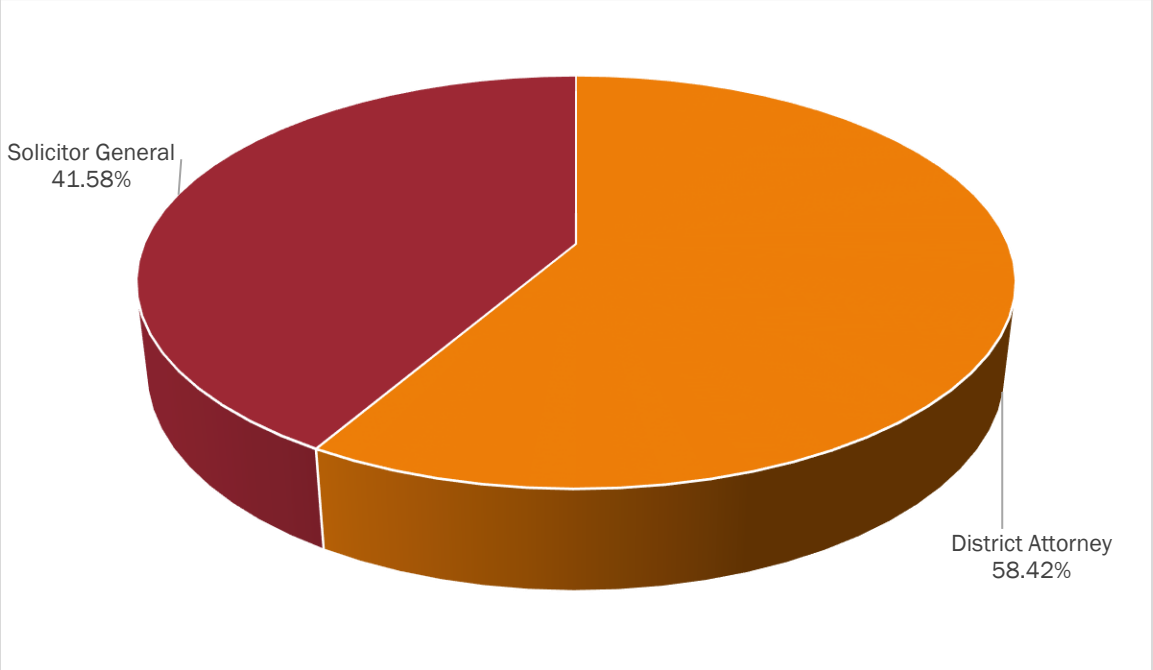


FIGURE 96 – VICTIM/WITNESS FUND EXPENDITURES

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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.

Significant Achievements/Events:

- Use of volunteers covered 100% of required matches for VOCA funding
- Established an Early Victim Notification Program to notify victims of their rights before the defendant's first appearance hearing

Challenges:

- Lack of a specialized Family Violence Prosecutor has lessened convictions

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	80,209	74,861	76,325	77,469	80,183	3.50%
Services & Contracts	7,338	4,775	3,412	9,626	5,920	(38.50)%
Supplies & Materials	1,762	1,493	-	1,000	-	(100.00)%
Total	89,309	81,128	79,737	88,095	93,552	(2.26)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	2	2	2	2	2	2	2	0.00%

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Solicitor – Victim/Witness

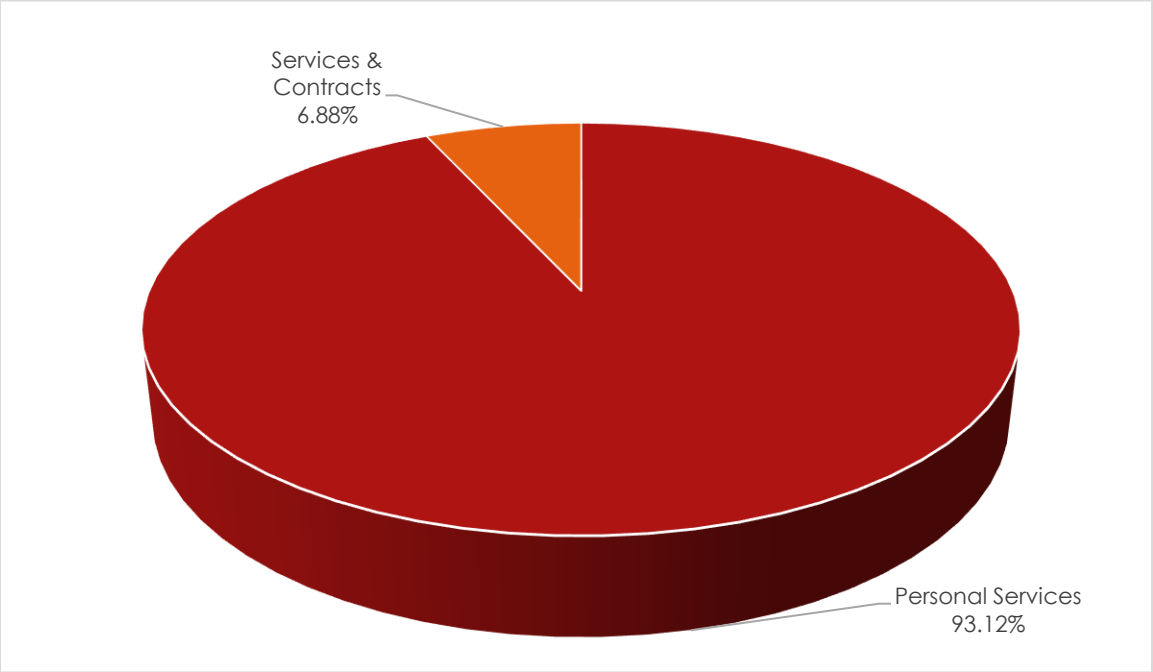


FIGURE 97 – SOLICITOR – VICTIM/WITNESS - EXPENDITURES BY TYPE

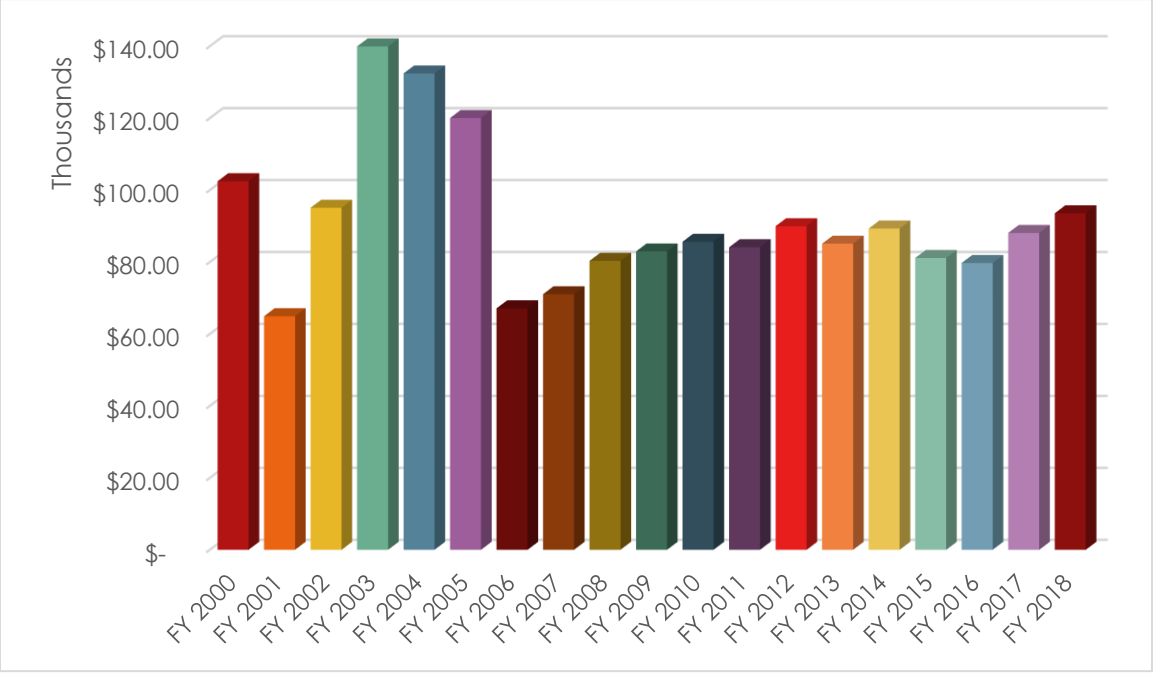


FIGURE 98 – SOLICITOR – VICTIM/WITNESS - EXPENDITURE HISTORY

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Special Services Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	3,514,154	3,654,553	3,882,138	3,815,000
Licenses & Permits	111,578	114,284	134,056	125,000
Intergovernmental	-	-	-	-
Charges for Service	40,615	48,108	44,896	45,000
Fines & Forfeitures	-	-	-	-
Investment Income	34	-	-	-
Miscellaneous	4,267	-	-	-
Total Revenues	3,670,648	3,816,945	4,061,090	3,985,000
Expenditures:				
General Government	71,992	70,613	71,279	368,209
Judicial	-	-	-	-
Public Safety	1,965,750	2,114,631	1,997,763	2,268,918
Public Works	113,831	111,004	111,551	115,640
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	628,921	630,089	664,830	1,076,976
Total Expenditures	2,780,494	2,926,336	2,845,423	3,829,743
Excess of Revenues Over Expenditures	890,154	890,609	1,215,667	155,257
Operating Transfers:				
Transfers In	-	-	89,398	180,000
Transfers Out	(443,237)	(376,745)	(441,345)	(325,000)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	446,917	513,864	863,720	10,257
Beginning Fund Balance	259,177	706,094	1,219,58	2,083,678
Ending Fund Balance	706,094	1,219,958	2,083,678	2,093,935

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Special Services Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	4,067,295	3,815,000	4,030,000	5.64%
Licenses & Permits	112,501	125,000	120,000	(4.00)%
Intergovernmental	-	-	-	0.00%
Charges for Service	49,295	45,000	47,000	4.44%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	26,359	-	-	0.00%
Total Revenues	4,255,450	3,985,000	4,197,000	5.32%
Expenditures:				
General Government	78,753	368,291	219,275	(40.45)%
Judicial	-	-	-	0.00%
Public Safety	2,182,953	2,709,245	2,525,680	11.32%
Public Works	114,327	121,314	125,446	8.48%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	1,068,718	1,144,658	1,078,487	0.14%
Total Expenditures	3,444,751	4,343,508	4,018,888	4.94%
Excess of Revenues Over Expenditures	810,699	(358,508)	178,112	14.72%
Operating Transfers:				
Transfers In	-	180,000	188,500	4.72%
Transfers Out	(325,000)	(325,000)	(325,000)	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	485,699	(503,508)	41,612	305.69%
Beginning Fund Balance	2,083,678	2,093,935	2,093,935	0.49%
Ending Fund Balance	2,569,377	1,590,427	2,135,547	1.99%

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Special Services Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Taxes:				
Alcoholic Beverage Tax	511,272	519.700	532,111	515,000
Business & Occupational Tax	376,156	413,010	400,564	395,000
Cable Television Tax	114,398	118,282	90,731	120,000
Insurance Premium Tax	2,285,406	2,399,798	2,569,810	2,570,000
Financial Institution Tax	226,922	203,763	219,792	215,000
Sanitation Franchise Fee	-	-	69,131	-
Total Taxes	3,514,154	3,654,553	3,882,138	3,815,000
Licenses & Permits:				
Alcoholic Beverage License	111,578	114,284	134,056	125,000
Total Licenses & Permits	111,578	114,284	134,056	125,000
Charges for Service:				
Fire – Dasher	15,000	15,000	15,000	15,000
Zoning Fees	25,615	33,108	29,896	30,000
Total Charges for Service	40,615	48,108	44,896	45,000
Investment Income:				
Interest Income	34	-	-	-
Total Investment Income	34	-	-	-
Miscellaneous:				
Insurance Reimbursement	4,267	-	-	-
Total Miscellaneous	4,267	-	-	-
Operating Transfers:				
Transfers In – Accommodation	-	-	89,398	180,000
Total Operating Transfers	-	-	89,398	180,000
Total Revenues	3,670,648	3,816,945	4,150,488	4,165,000

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Special Services Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Taxes:				
Alcoholic Beverage Tax	514,842	515,000	515,000	0.00%
Business & Occupational Tax	435,350	395,000	400,000	1.27%
Cable Television Tax	119,065	120,000	120,000	0.00%
Insurance Premium Tax	2,734,353	2,570,000	2,735,000	6.42%
Financial Institution Tax	224,152	215,000	215,000	0.00%
Sanitation Franchise Fee	39,534	-	45,000	100.00%
Total Taxes	4,067,295	3,815,000	4,030,000	5.64%
Licenses & Permits:				
Alcoholic Beverage License	112,501	125,000	120,000	(4.00)%
Total Licenses & Permits	112,501	125,000	120,000	(4.00)%
Charges for Service:				
Fire – Dasher	15,000	15,000	15,000	0.00%
Zoning Fees	34,295	30,000	32,000	6.67%
Total Charges for Service	49,295	45,000	47,000	4.44%
Investment Income:				
Interest Income	-	-	-	0.00%
Total Investment Income	-	-	-	0.00%
Miscellaneous:				
Insurance Reimbursement	26,359	-	-	0.00%
Total Miscellaneous	26,359	-	-	0.00%
Operating Transfers:				
Transfers In – Accommodation	-	180,000	188,500	4.72%
Total Operating Transfers	-	180,000	188,500	4.72%
Total Revenues	4,255,450	4,165,000	4,385,500	5.29%

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Special Services Fund Revenue Charts

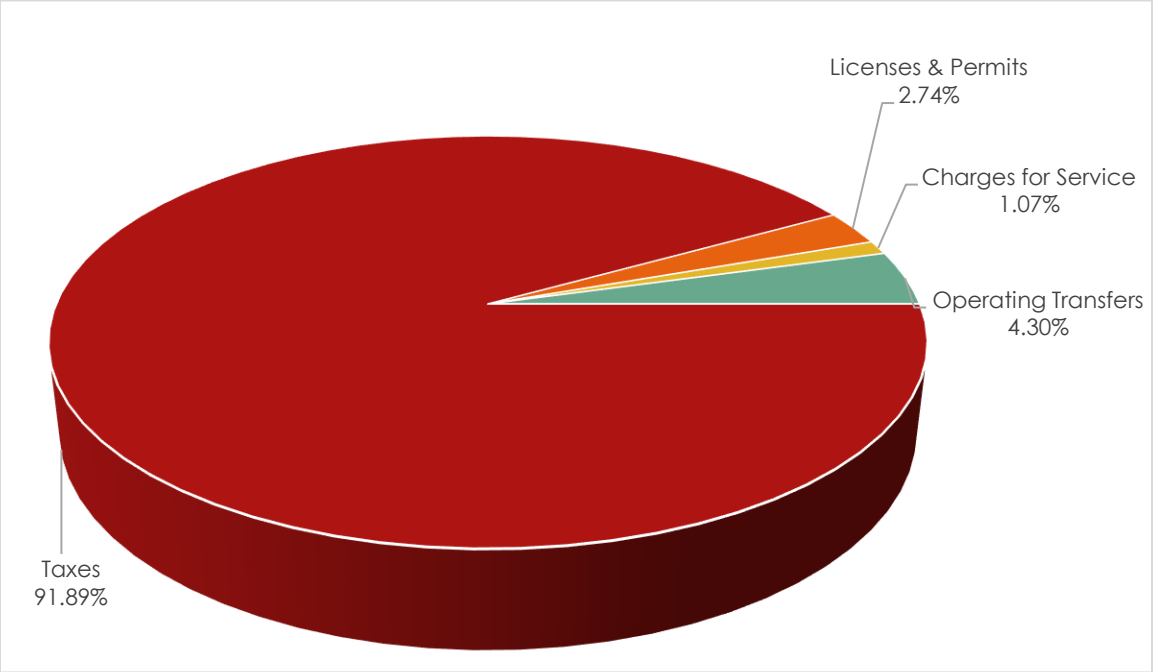


FIGURE 99 – SPECIAL SERVICES FUND REVENUES BY SOURCE

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Special Services Fund
Expenditures by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Government:				
Services & Contracts	71,992	70,616	71,279	368,209
Total General Government	71,992	70,616	71,279	368,209
Public Safety:				
Personal Services	1,278,664	1,323,251	1,364,800	1,366,804
Services & Contracts	552,165	588,957	532,548	641,664
Supplies & Materials	85,628	109,250	100,416	260,450
Capital Outlay	49,294	93,173	-	-
Total Public Safety	1,965,750	2,114,631	1,997,763	2,268,918
Public Works:				
Personal Services	56,079	54,396	54,310	52,785
Services & Contracts	57,439	56,561	57,151	62,705
Supplies & Materials	313	47	90	150
Total Public Works	113,831	111,004	111,551	115,640
Culture & Recreation:				
Services & Contracts	-	-	-	-
Total Culture & Recreation	-	-	-	-
Housing & Development:				
Personal Services	336,103	337,820	342,195	372,395
Services & Contracts	285,502	289,759	309,114	701,480
Supplies & Materials	7,316	2,510	5,021	3,100
Capital Outlay	-	-	8,500	-
Total Housing & Development	628,921	630,089	664,830	1,076,976
Operating Transfers	443,237	376,745	441,345	325,000
Total Expenditures	3,223,731	3,303,081	3,286,768	4,154,743

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Special Services Fund
Expenditures by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Government:				
Services & Contracts	78,753	368,291	219,275	(40.45)%
Total General Government	78,753	368,291	219,275	(40.45)%
Public Safety:				
Personal Services	1,318,588	1,410,335	1,384,089	1.26%
Services & Contracts	590,343	716,265	570,846	(11.04)%
Supplies & Materials	274,022	525,145	513,245	97.06%
Capital Outlay	-	57,500	57,500	100.00%
Total Public Safety	2,182,953	2,709,245	2,525,680	11.32%
Public Works:				
Personal Services	58,789	54,154	53,123	0.64%
Services & Contracts	55,400	66,885	72,223	15.18%
Supplies & Materials	139	275	100	(33.33)%
Total Public Works	114,327	121,314	125,446	8.48%
Culture & Recreation:				
Services & Contracts	-	-	70,000	100.00%
Total Culture & Recreation	-	-	70,000	100.00%
Housing & Development:				
Personal Services	389,322	397,065	392,030	5.27%
Services & Contracts	675,943	718,718	683,805	(2.52)%
Supplies & Materials	3,454	4,875	2,650	(14.52)%
Capital Outlay	-	24,000	-	0.00%
Total Housing & Development	1,068,718	1,144,658	1,078,487	0.14%
Operating Transfers	325,000	325,000	325,000	0.00%
Total Expenditures	3,769,751	4,668,508	4,343,888	4.55%

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Special Services Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	248,534	195,432	201,308	214,968
Life Insurance	2,267	2,069	2,607	2,343
Other Employee Benefits	11,857	11,857	11,856	12,000
Retirement	143,502	144,061	169,808	139,915
Salaries – Regular	1,006,985	1,096,147	1,112,232	1,137,062
Salaries – Volunteers	150,825	145,490	140,232	175,000
Social Security	84,214	90,199	94,601	82,155
Workers Compensation	22,660	30,211	28,662	28,541
Total Personal Services	1,670,845	1,715,467	1,761,304	1,791,984
Services & Contracts:				
Advertising	9,965	8,289	4,799	7,391
Appropriations	360,239	384,835	373,488	1,080,669
Contractual Services – Grant	-	-	-	-
Contractual Services – Other	108,789	108,560	108,071	125,063
Contractual Services – SGRC	70,061	69,168	68,986	68,709
Dues – Professional Organizations	834	845	984	1,014
Education & Training – Seminar	2,344	3,100	4,459	4,245
Education & Training – Travel	1,628	1,725	4,527	5,800
Facilities – Repair/Maintenance	17,837	17,433	11,531	15,800
Fees – Organizations	-	267	102	200
Firefighter Banquet	1,768	2,364	2,790	2,500
Fleet Rental	259,400	267,526	244,335	304,290
Gasoline & Diesel Fuel	309	263	504	500
Lubricants	-	-	76	-
Other Equipment – Repair/Maint.	7,769	7,623	29,521	9,000
Postage & Shipping	186	524	24	-
Printing	1,967	1,136	1,422	2,080
Professional Services	945	-	945	945
Rent/Lease	135	-	-	-
Road Maintenance – Other	7,699	3,936	3,973	7,500
Subscriptions	1,366	1,166	1,256	1,255
Technology Fleet Rental	-	-	-	22,623
Travel	-	228	60	-
Uniforms	7,913	9,201	10,854	9,650
Utilities – Cable TV	2,104	2,268	2,174	2,125
Utilities – Cell Phones & Pagers	10,245	12,782	8,089	8,445
Utilities – Electricity	54,898	56,682	54,019	59,400

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Special Services Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	214,968	214,968	185,500	(13.71)%
Life Insurance	2,551	2,574	2,574	9.86%
Other Employee Benefits	11,266	11,266	11,266	(6.12)%
Retirement	141,736	147,010	172,539	23.32%
Salaries – Regular	1,132,798	1,194,690	1,168,871	2.80%
Salaries – Volunteer	141,050	175,000	175,000	0.00%
Social Security	93,784	86,682	84,343	2.66%
Workers Compensation	28,546	29,364	29,151	2.14%
Total Personal Services	1,766,699	1,861,554	1,829,244	2.08%
Services & Contracts:				
Advertising	4,461	10,426	4,215	(42.79)%
Appropriations	745,504	1,104,326	1,016,644	(5.92)%
Contractual Services – Grant	-	5,887	5,887	100.00%
Contractual Services – Other	107,739	173,545	122,315	(2.20)%
Contractual Services – SGRC	69,345	68,791	69,775	1.55%
Dues – Professional Organizations	1,999	1,696	1,696	67.26%
Education & Training – Seminar	1,995	6,690	4,370	2.94%
Education & Training – Travel	3,608	7,480	4,100	(29.31)%
Facilities – Repair/Maintenance	11,764	26,400	26,400	67.09%
Fees – Organizations	386	1,505	1,505	652.50%
Firefighter Banquet	3,279	3,450	3,000	20.00%
Fleet Rental	304,290	304,290	228,256	(24.99)%
Gasoline & Diesel Fuel	792	500	500	0.00%
Lubricants	110	-	-	0.00%
Other Equipment – Repair/Maint.	12,507	4,000	4,000	(55.56)%
Postage & Shipping	113	550	-	0.00%
Printing	1,696	3,200	1,460	(29.81)%
Professional Services	945	695	695	(26.46)%
Rent/Lease	255	-	-	0.00%
Road Maintenance – Other	10,295	10,000	7,500	0.00%
Subscriptions	250	-	-	(100.00)%
Technology Fleet Rental	22,623	22,623	11,892	(47.43)%
Travel	117	680	300	100.00%
Uniforms	8,794	11,600	11,600	20.21%
Utilities – Cable TV	2,308	2,125	2,244	5.60%
Utilities – Cell Phones & Pagers	8,037	8,445	8,481	0.43%
Utilities – Electricity	53,466	59,400	54,000	(9.09)%

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Special Services Fund
Expenditures by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Services & Contracts:				
Utilities – LP Fuel	15,206	19,739	9,447	15,000
Utilities – Telephones	18,791	20,882	14,013	13,565
Utilities – Water	1,916	1,783	2,837	3,290
Vehicle/Equip. – Repair/Maint.	2,786	1,567	6,808	3,000
Total Services & Contracts	967,098	1,005,889	970,992	1,774,059
Supplies & Materials:				
Chemical Supplies	1,332	2,320	276	1,750
Janitorial Supplies	2,359	2,279	2,250	2,500
Office Supplies	2,052	3,730	3,795	2,800
Program Supplies	10,822	11,348	10,421	10,175
Safety Items	28,764	44,390	20,782	45,075
Small Tools & Equipment	47,928	47,741	68,004	201,400
Total Supplies & Materials	93,257	111,807	105,527	263,700
Capital Outlay:				
Building Fixtures & Furnishings	8,985	-	-	-
Computer Equipment	12,327	-	8,500	-
New Construction	3,250	-	-	-
Other Capital Equipment	24,732	93,173	-	-
Rolling Stock	-	-	-	-
Total Capital Outlay	49,294	93,173	8,500	-
Operating Transfers:				
Transfers Out – Accommodation	168,237	101,745	116,345	-
Transfers Out – General Fund	275,000	275,000	325,000	325,000
Total Operating Transfers	443,237	376,745	441,345	325,000
Total Expenditures	3,223,731	3,303,081	3,286,768	4,154,743

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Special Services Fund
Expenditures by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Services & Contracts:				
Utilities – LP Fuel	7,420	15,000	9,200	(38.67)%
Utilities – Telephones	14,555	13,565	14,514	7.00%
Utilities – Water	1,609	3,290	1,600	(51.37)%
Vehicle/Equip. – Repair/Maint.	176	-	-	(100.00)%
Total Services & Contracts	1,400,438	1,870,159	1,616,149	(8.90)%
Supplies & Materials:				
Chemical Supplies	240	2,100	1,600	(8.57)%
Janitorial Supplies	2,201	4,000	2,500	0.00%
Office Supplies	2,541	2,200	2,200	(21.43)%
Program Supplies	8,918	13,450	12,150	19.41%
Safety Items	133,597	55,155	55,080	22.20%
Small Tools & Equipment	130,119	453,390	442,465	119.69%
Total Supplies & Materials	277,615	530,295	515,995	95.68%
Capital Outlay:				
Building Fixtures & Furnishings	-	-	-	0.00%
Computer Equipment	-	-	-	0.00%
New Construction	-	-	-	0.00%
Other Capital Equipment	-	57,500	57,500	100.00%
Rolling Stock	-	24,000	-	0.00%
Total Capital Outlay	-	81,500	57,500	100.00%
Operating Transfers:				
Transfers Out – Accommodation	-	-	-	0.00%
Transfers Out – General Fund	325,000	325,000	325,000	0.00%
Total Operating Transfers	325,000	325,000	325,000	0.00%
Total Expenditures	3,769,751	4,668,508	4,343,888	4.55%

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Special Services Fund – Expenditure Charts

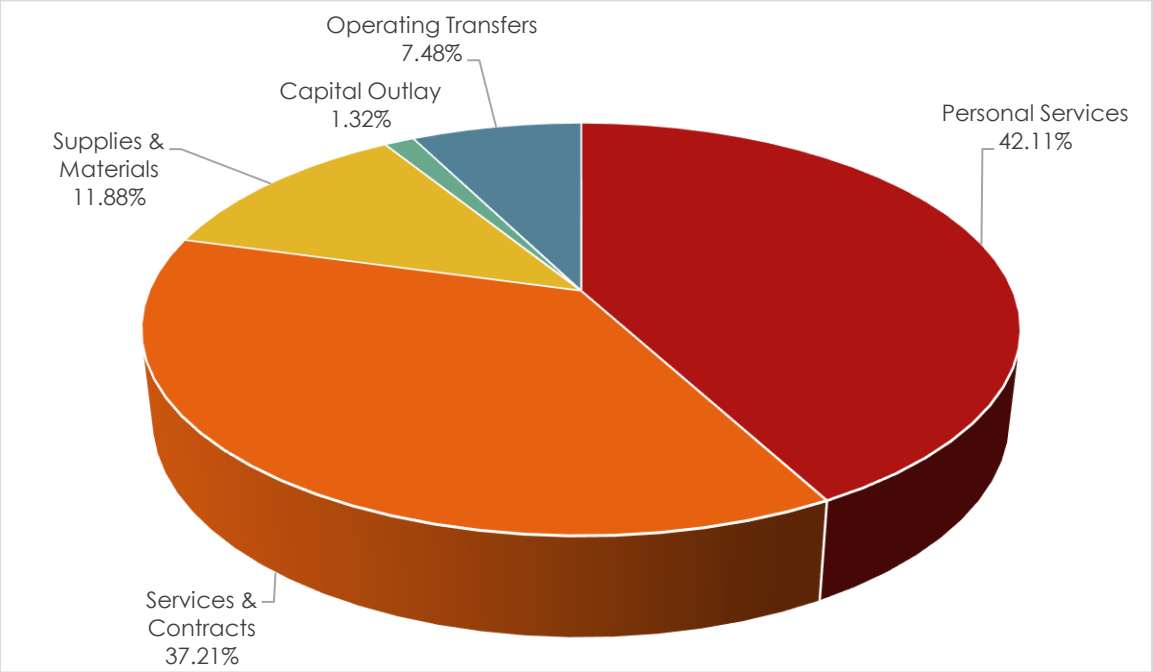


FIGURE 100 – SPECIAL SERVICES FUND EXPENDITURES BY TYPE

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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 Achievements/Events:

- Implemented a smoke detector installation program
- Implemented a health and safety program which includes physical activity testing for all personnel and fit testing for SCBA masks
- Established a joint training program to improve cohesion and coordination

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	1,278,664	1,323,251	1,364,800	1,366,804	1,384,089	1.26%
Services & Contracts	431,164	456,726	428,631	521,988	466,857	(10.56)%
Supplies & Materials	85,628	109,250	100,416	260,450	513,245	97.06%
Capital Outlay	40,309	93,173	-	-	-	0.00%
Total	1,835,765	1,982,399	1,893,846	2,149,242	2,421,691	12.68%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	20	20	20	20	20	20	20	0.00%

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Fire

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Reduce average response time by 10% over next twelve months Measure: % reduction in average response time	n/a	59% increase	10% decrease	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Increase the number of public safety education programs to reduce risk of fire Measure: # of programs held annually	17	19	30	CGI: To ensure citizens safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Reduce the number of Code Enforcement cases opened by educating citizens on the Ordinances Measure: # of Code Enforcement cases opened	1,472	1,668	1,300	CGI: To ensure citizen safety and quality of life CGII: To educate citizens regarding their county government
Goal: Increase the training hours received by personnel to ensure safety and effectiveness Measure: # of training hours completed	1,545	2,076	2,400	CGI: To ensure citizen safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Fire

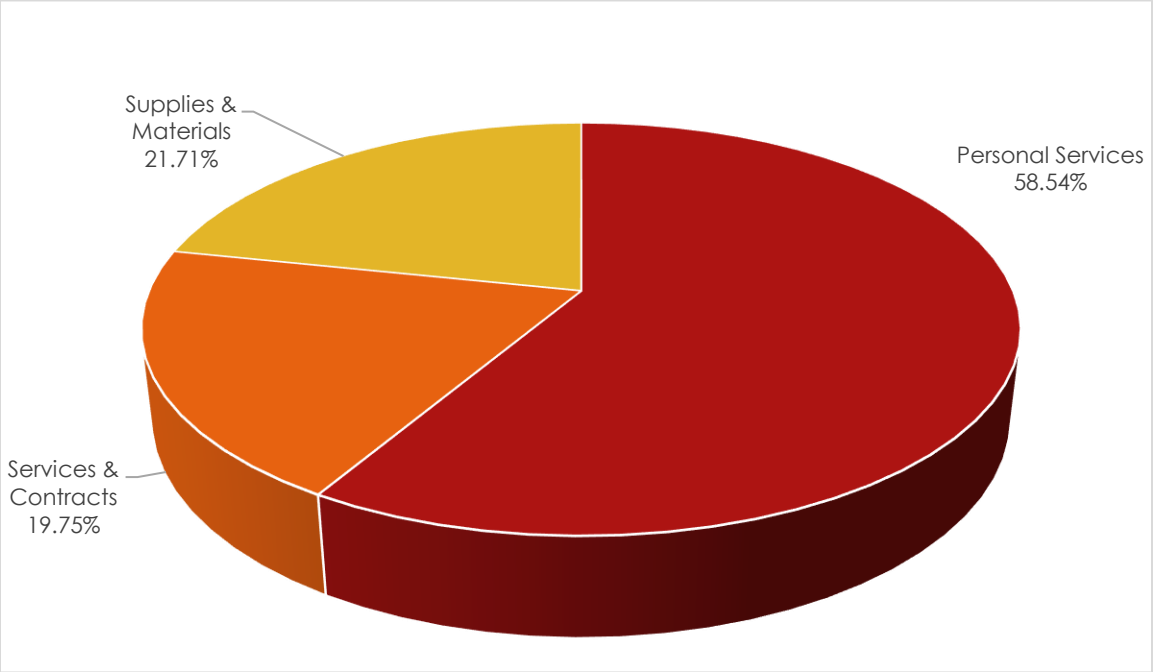


FIGURE 101 – FIRE EXPENDITURES BY TYPE

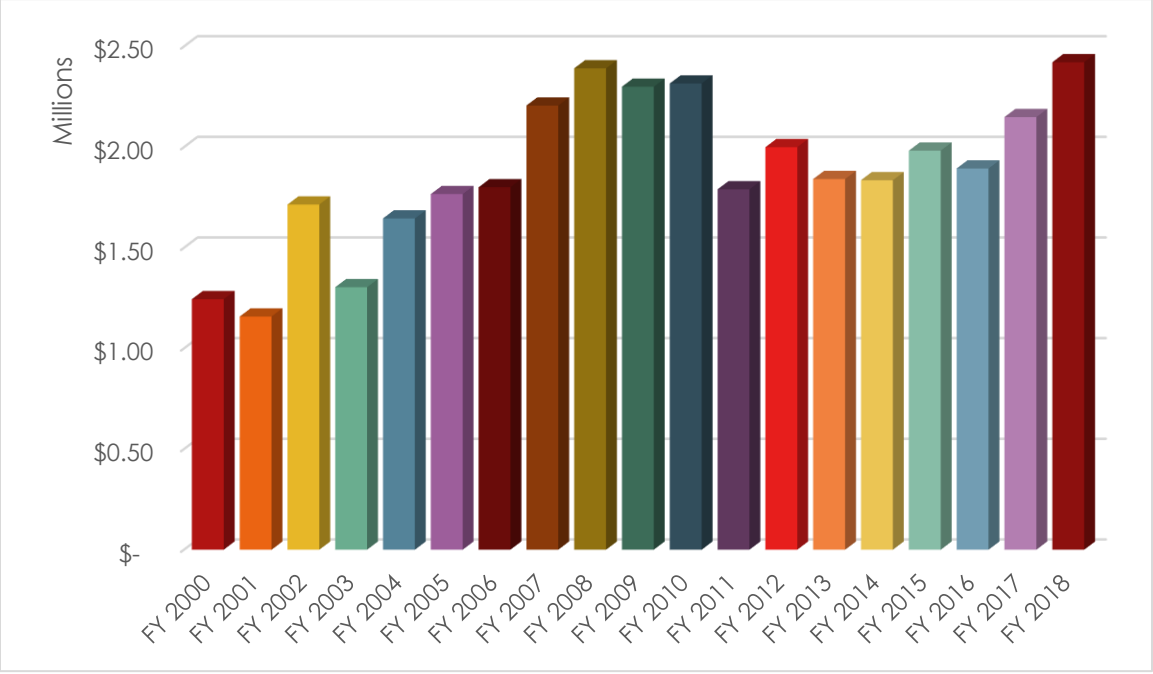


FIGURE 102 – FIRE - EXPENDITURE HISTORY

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Mosquito Control

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

Significant Achievements/Events:

- No reported cases of West Nile Virus or EEE

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	56,079	54,396	54,310	52,785	53,123	0.64%
Services & Contracts	57,439	56,561	57,151	62,702	72,223	15.18%
Supplies & Materials	313	47	90	150	100	(33.33)%
Total	113,831	111,004	111,551	115,640	125,446	8.48%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	1	1	1	1	1	1	1	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: To perform a minimum of 8 hours of training per month per employee Measure: Hours of training per month completed	n/a	8	8	CGI: To ensure citizen safety and quality of life
Goal: To complete all work orders within 5 days Measure: # of days to complete work orders	n/a	5	5	CGI: To ensure citizens safety and quality of life CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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Mosquito Control

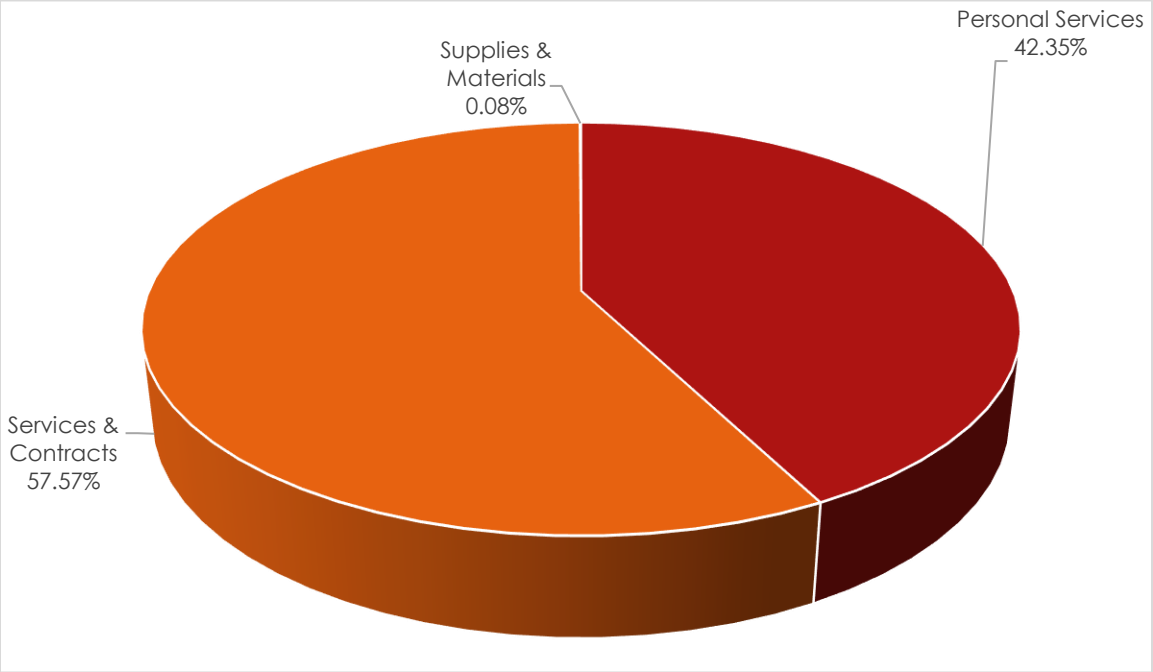


FIGURE 103 – MOSQUITO CONTROL EXPENDITURES BY TYPE

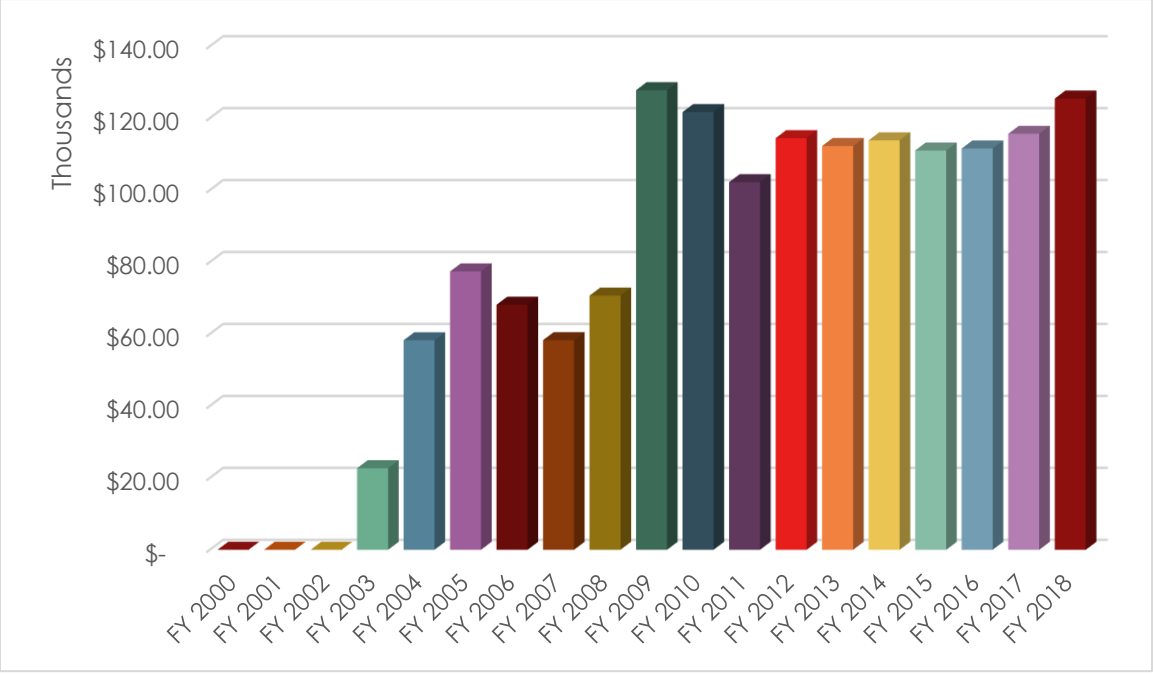


FIGURE 104 – MOSQUITO CONTROL - EXPENDITURE HISTORY

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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 Achievements/Events:

- Completed a major update to the Lowndes County Comprehensive Plan
- Continued to analyze special tax lighting to reduce deficits

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	141,400	143,463	144,938	168,911	185,504	9.82%
Services & Contracts	5,148	4,814	5,511	26,210	8,832	(66.30)%
Supplies & Materials	5,073	879	3,773	2,200	1,850	(15.91)%
Total	151,621	149,156	154,221	197,321	196,186	(0.58)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	2	2	2	2	2	2	2	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Reduce the deficit in the special tax lighting districts by 10% annually Measure: % decrease in deficit	n/a	6.89%	10%	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 the initial time for delivering plats by 10% annually Measure: % reduction in time to deliver plats	n/a	0%	28.57%	CGIV: To provides services to all citizens in an efficient, effective and responsive manner

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County Planner

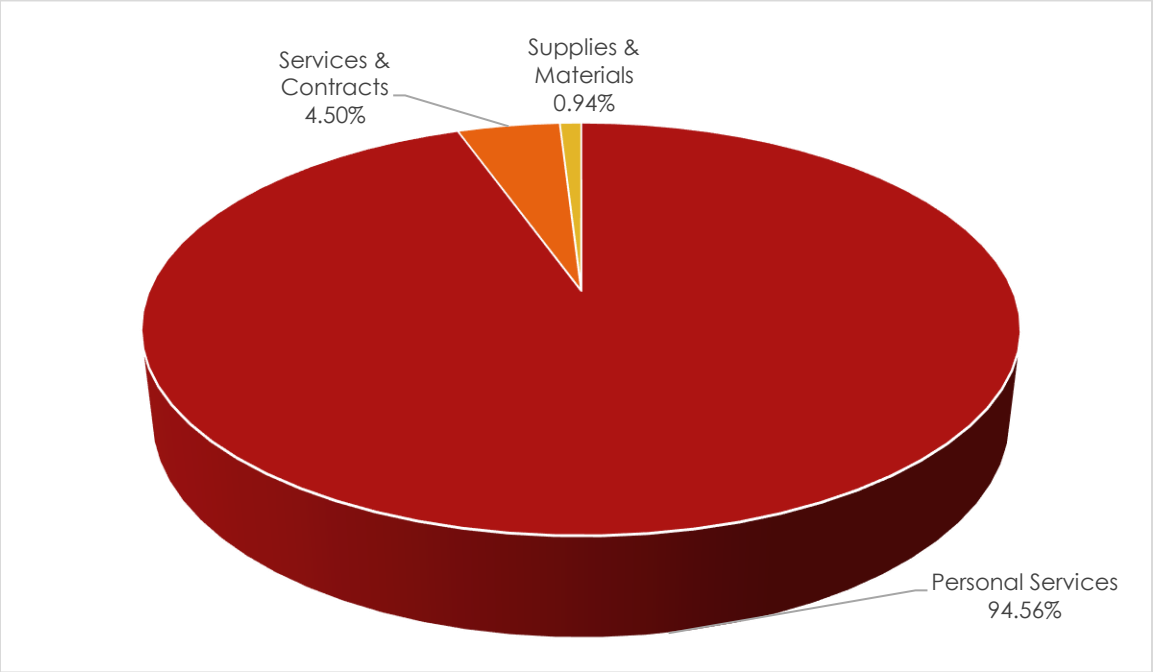


FIGURE 105 – COUNTY PLANNER EXPENDITURES BY TYPE

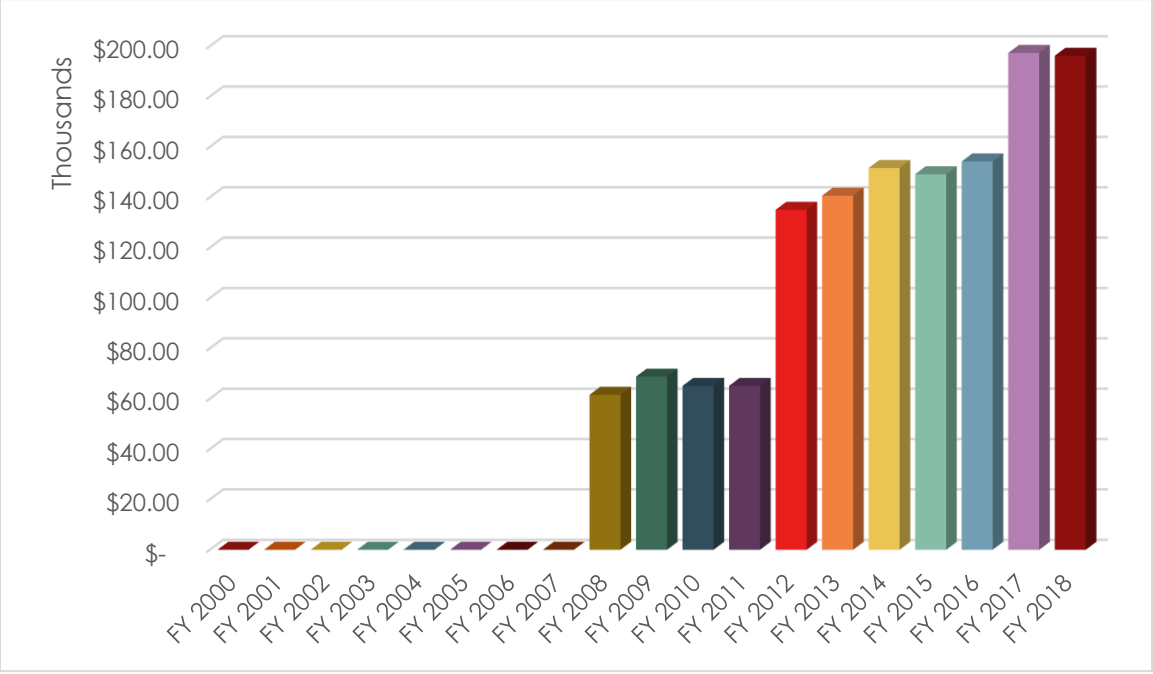


FIGURE 106 – COUNTY PLANNER - EXPENDITURE HISTORY

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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.

Significant Achievements/Events:

- Staff became the liaison office for the Valdosta-Lowndes County Land Bank Authority

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	194,703	194,357	197,257	203,484	203,528	1.50%
Services & Contracts	13,281	10,995	9,683	15,256	11,051	(27.56)%
Supplies & Materials	2,243	1,558	1,227	900	800	(11.11)%
Total	210,227	206,910	208,167	219,640	218,379	(0.57)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	3	3	3	3	3	3	3	0.00%

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Increase the review of pending zoning corrections by 25% annually Measure: % of zoning corrections reviewed	0%	25%	25%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Decrease the number of pending text amendments to the ULDC by 5% annually Measure: % decrease in ULDC text amendments	0%	5%	5%	CGI: To ensure citizen safety and quality of life

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Zoning

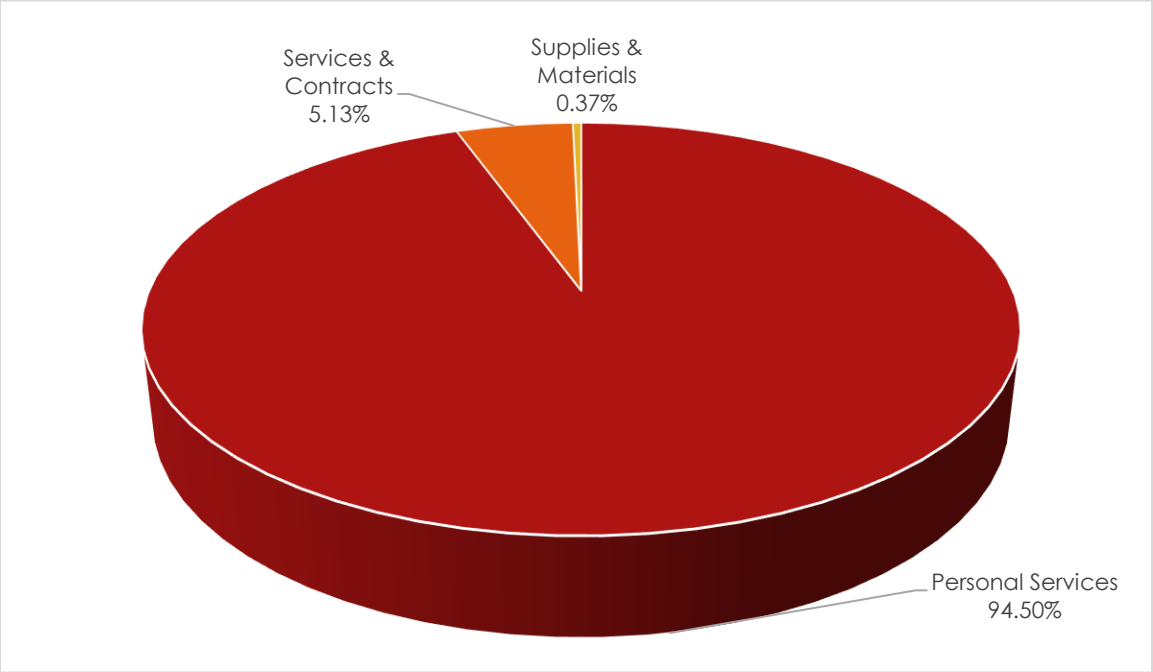


FIGURE 107 – ZONING EXPENDITURES BY TYPE

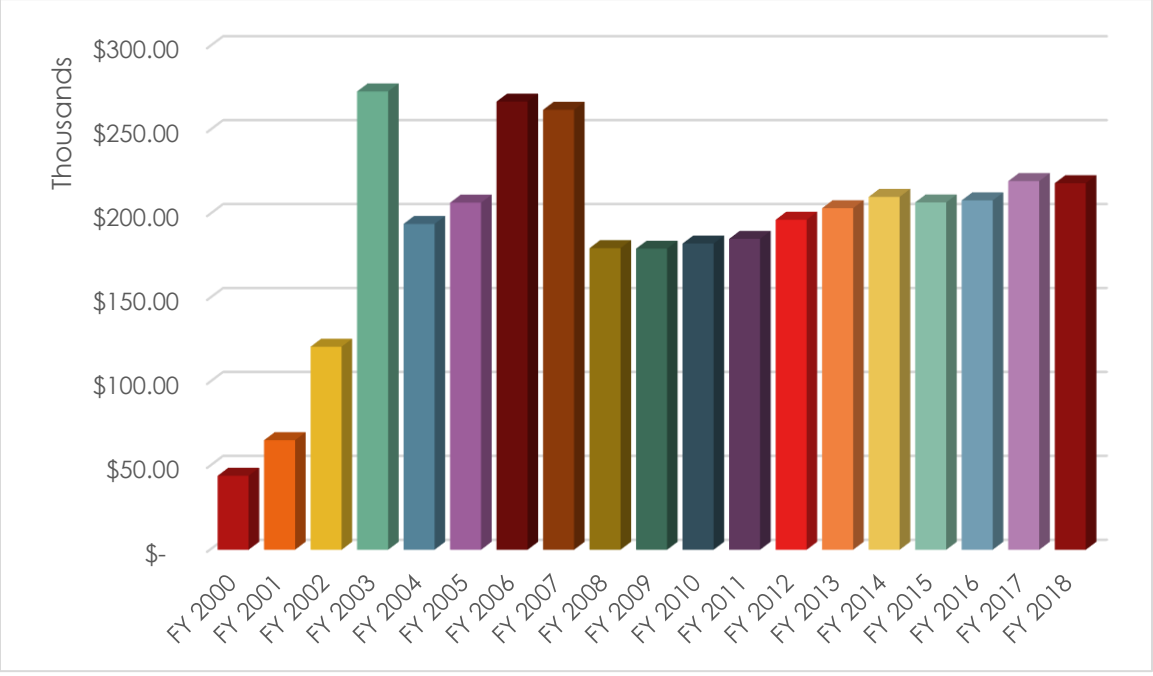


FIGURE 108 – ZONING - EXPENDITURE HISTORY

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Special Services Fund

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Facilities Maintenance – Fire	129,985	132,231	103,917	119,676	103,989	(13.11)%
Contingency	2,764	2,373	2,672	300,000	150,000	(50.00)%
SGRC Dues	69,228	68,240	68,606	68,209	69,275	1.56%
Airport Authority	-	-	-	382,086	387,526	1.42%
Arts Commission	-	-	-	-	70,000	100.00%
Planning Commission/MPO	17,290	16,819	41,515	14,876	16.954	13.97%
VALOR/GIS	249,783	257,205	260,927	263,053	259,442	(1.37)%
Operating Transfers	443,237	376,745	441,345	325,000	325,000	0.00%

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SPLOST V Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	3,522	1,594	13	-
Miscellaneous	-	-	-	-
Total Revenues	3,522	1,594	13	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	756,058	1,930,552	69,219	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	756,058	1,930,552	69,219	-
Excess of Revenues Over Expenditures	(752,536)	(1,928,958)	(69,206)	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(752,536)	(1,928,958)	(69,206)	-
Beginning Fund Balance	2,750,698	1,998,164	69,206	-
Ending Fund Balance	1,998,164	69,206	-	-

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SPLOST V Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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%
Operating Transfers:				
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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Capital Projects Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	196,277	156,316	238,778	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	196,277	156,316	238,778	-
Excess of Revenues Over Expenditures	(196,277)	(156,316)	(238,778)	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(196,277)	(156,316)	(238,778)	-
Beginning Fund Balance	591,371	395,093	238,778	-
Ending Fund Balance	395,093	238,778	-	-

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Capital Projects Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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	1,357	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,357	-	-	0.00%
Excess of Revenues Over Expenditures	(1,357)	-	-	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(1,357)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(1,357)	-	-	0.00%

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SPLOST VI Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	10,451,573	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	13,089	2,310	1,023	750
Miscellaneous	-	-	-	-
Total Revenues	10,464,662	2,310	1,023	750
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	13,653,055	1,619	30,699	2,500,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	13,653,055	1,619	30,699	2,500,000
Excess of Revenues Over Expenditures	(3,188,393)	691	(29,676)	(2,499,250)
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(3,188,393)	691	(29,676)	(2,499,250)
Beginning Fund Balance	5,740,363	2,551,971	2,552,662	2,522,985
Ending Fund Balance	2,551,971	2,552,662	2,522,985	-

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SPLOST VI Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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	1,015	750	750	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	1,015	750	750	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	69,361	2,500,000	2,500,000	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	69,361	2,500,000	2,500,000	0.00%
Excess of Revenues Over Expenditures	(68,346)	(2,499,250)	(2,499,250)	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(68,346)	(2,499,250)	(2,499,250)	0.00%
Beginning Fund Balance	2,522,985	-	-	(100.00)%
Ending Fund Balance	2,454,639	-	-	0.00%

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SPLOST VII Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	10,232,346	21,105,002	20,526,799	21,000,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	288	2,345	3,384	-
Miscellaneous	-	910	-	-
Total Revenues	10,232,634	21,108,257	20,530,183	21,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	7,492,976	14,567,343	20,287,667	21,000,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	7,492,976	14,567,343	20,287,667	21,000,000
Excess of Revenues Over Expenditures	2,739,658	6,540,914	242,516	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	(81,390)	(468,768)	(3,680,223)	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	2,658,268	6,072,146	(3,437,707)	-
Beginning Fund Balance	-	2,658,268	8,730,415	5,292,706
Ending Fund Balance	2,658,268	8,730,415	5,292,706	-

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SPLOST VII Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	20,221,931	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	2,166	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	20,224,097	21,000,000	21,000,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	15,050,396	21,000,000	21,000,000	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	15,050,396	21,000,000	21,000,000	0.00%
Excess of Revenues Over Expenditures	5,173,701	-	-	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	(41,478)	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	5,132,223	-	-	0.00%
Beginning Fund Balance	5,292,706	-	-	(100.00)%
Ending Fund Balance	10,424,929	-	-	0.00%

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Public Roads - LMIG Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	932,053	803,489	801,156	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	932,053	803,489	801,156	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	1,086,537	1,215,253	104,819	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	1,086,537	1,215,253	104,819	-
Excess of Revenues Over Expenditures	(154,484)	(411,764)	696,337	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(154,484)	(411,764)	696,337	-
Beginning Fund Balance	670,247	515,763	103,999	800,336
Ending Fund Balance	515,763	103,999	800,336	-

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Public Roads - LMIG Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	1,350,679	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	1,350,679	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,100,336	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,100,336	-	-	0.00%
Excess of Revenues Over Expenditures	250,343	-	-	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	250,343	-	-	0.00%
Beginning Fund Balance	800,336	-	-	(100.00)%
Ending Fund Balance	1,050,679	-	-	0.00%

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CDBG Second Harvest Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	272,472	206,123	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	272,472	206,123	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	272,472	206,153	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	272,472	206,123	-
Excess of Revenues Over Expenditures	-	-	-	-
Operating Transfers:				
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 2017 YTD	FY 2018 Request	FY 2018 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%
Operating Transfers:				
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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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	-	-	-	-
Operating Transfers:				
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 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	125,425	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	125,425	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	126,167	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	126,167	-	-	0.00%
Excess of Revenues Over Expenditures	(742)	-	-	0.00%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(742)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(742)	-	-	0.00%

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Water & Sewer Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,740,100	4,787,662	5,505,006	4,835,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	633,160	926,614	727,254	580,000
Total Revenues	5,373,261	5,714,276	6,232,260	5,415,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	4,233,104	4,714,505	4,527,091	4,734,037
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	4,233,104	4,714,505	4,527,091	4,734,037
Excess of Revenues Over Expenses	1,140,157	999,771	1,705,169	680,963
Operating Transfers:				
Transfers In	81,390	468,768	3,680,223	-
Transfers Out	(350,000)	(377,000)	(450,000)	(450,000)
Non-operating:				
Revenues	170	12	2,563	-
Expenses	(241,433)	(214,299)	(210,379)	(160,900)
Excess of Revenues and Other Sources Over Expenses and Other Uses	630,284	877,252	4,727,576	70,063
Beginning Fund Equity	32,037,606	32,667,890	33,545,142	38,272,719
Ending Fund Equity	32,667,890	33,545,142	38,272,719	38,342,782

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Water & Sewer Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	6,289,144	4,835,000	5,780,000	19.54%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	1,060,435	580,000	620,000	6.90%
Total Revenues	7,349,578	5,415,000	6,400,000	18.19%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	3,808,593	5,670,456	4,422,807	(6.57)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	3,808,593	5,670,456	4,422,807	(6.57)%
Excess of Revenues Over Expenses	3,540,985	(255,456)	1,977,193	190.35%
Operating Transfers:				
Transfers In	41,478	-	-	0.00%
Transfers Out	(450,000)	(450,000)	(450,000)	0.00%
Non-operating:				
Revenues	203,544	-	-	0.00%
Expenses	(178,717)	(160,900)	(160,900)	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	3,157,290	(866,356)	1,366,293	1,850,01%
Beginning Fund Equity	38,272,719	38,342,782	38,342,782	0.18%
Ending Fund Equity	41,430,009	37,476,426	39,709,075	3.56%

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Water & Sewer Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Charges for Service:				
Water Usage	2,297,248	2,510,619	2,867,684	2,525,000
Sewer Usage	2,317,716	2,227,484	2,503,861	2,250,000
Service Fees	125,136	49,558	133,461	60,000
Moody Water/Wastewater	-	-	-	-
Total Charges for Service	4,740,100	4,787,662	5,505,006	4,835,000
Miscellaneous:				
Utility Tax District Fees	-	-	-	-
Insurance Reimbursements	43,013	-	9,998	-
Hay Contract	230	-	-	-
Penalties	103,632	90,332	105,799	100,000
Connection Fees	406,572	766,340	561,243	450,000
Premiums on Bonds Sold	19,408	52,403	32,786	10,000
Miscellaneous – Other	60,305	17,539	17,428	20,000
Total Miscellaneous	633,160	926,614	727,254	580,000
Non-operating:				
Interest Income	76	12	114	-
Utility Tax District Interest	94	-	2,449	-
Total Non-operating	170	12	2,563	-
Operating Transfers:				
Transfers In – SPLOST	81,390	468,768	3,680,223	-
Total Operating Transfers	81,390	468,768	3,680,223	-
Total Revenues	5,454,820	6,183,056	9,915,046	5,415,000

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Water & Sewer Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Charges for Service:				
Water Usage	3,253,154	2,525,000	2,850,000	12.87%
Sewer Usage	2,666,759	2,250,000	2,500,000	11.11%
Service Fees	127,699	60,000	70,000	16.67%
Moody Water/Wastewater	241,532	-	360,000	100.00%
Total Charges for Service	6,289,144	4,835,000	5,780,000	19.54%
Miscellaneous:				
Utility Tax District Fees	232,876	-	-	0.00%
Insurance Reimbursement	19,481	-	-	0.00%
Hay Contract	-	-	-	0.00%
Penalties	104,034	100,000	100,000	0.00%
Connection Fees	684,980	450,000	500,000	11.11%
Premiums on Bonds Sold	-	10,000	10,000	0.00%
Miscellaneous – Other	19,063	20,000	10,000	(50.00)%
Total Miscellaneous	1,060,435	580,000	620,000	6.90%
Non-operating:				
Interest Income	-	-	-	0.00%
Utility Tax District Interest	203,544	-	-	0.00%
Total Non-operating	203,544	-	-	0.00%
Operating Transfers:				
Transfers In – SPLOST	41,478	-	-	0.00%
Total Operating Transfers	41,478	-	-	0.00%
Total Revenues	7,594,600	5,415,000	6,400,000	18.19%

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Water & Sewer Fund Revenue Charts

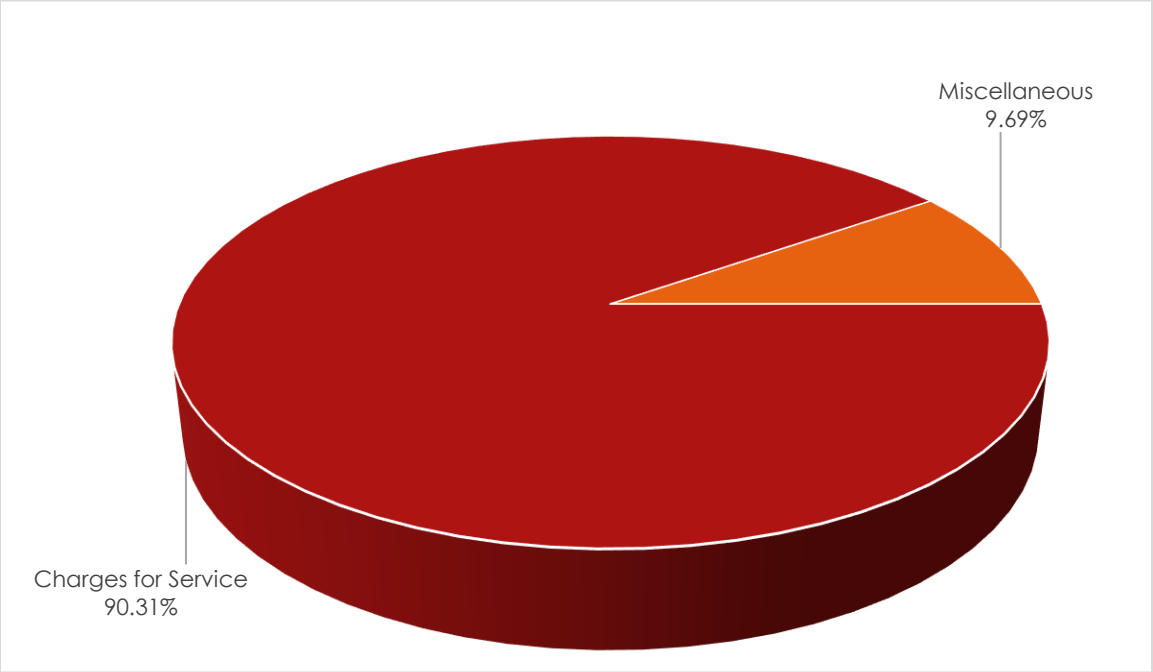


FIGURE 109 – WATER & SEWER FUND REVENUES BY SOURCE

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Water & Sewer Fund
Expenses by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Works:				
Personal Services	943,265	994,054	1,040,135	1,117,732
Services & Contracts	2,724,247	2,874,046	2,720,904	3,087,355
Supplies & Materials	539,177	803,664	756,526	519,850
Capital Outlay	25,513	1,140	400	8,500
Debt Service	902	41,601	9,126	600
Total Public Works	4,233,104	4,714,505	4,527,091	4,734,037
Non-operating	241,433	214,299	210,379	160,900
Operating Transfers	350,000	377,000	450,000	450,000
Total Expenses	4,824,538	5,305,804	5,187,470	5,344,937

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Water & Sewer Fund
Expenses by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Works:				
Personal Services	1,248,075	1,295,770	1,271,276	13.74%
Services & Contracts	1,539,997	3,615,386	2,389,381	(22.61)%
Supplies & Materials	975,185	758,700	753,150	44.88%
Capital Outlay	44,987	-	-	(100.00)%
Debt Service	350	600	9,000	1,400.00%
Total Public Works	3,808,593	5,670,456	4,422,807	(6.57)%
Non-operating	178,717	160,900	160,900	0.00%
Operating Transfers	450,000	450,000	450,000	0.00%
Total Expenses	4,437,310	6,281,356	5,033,707	(5.82)%

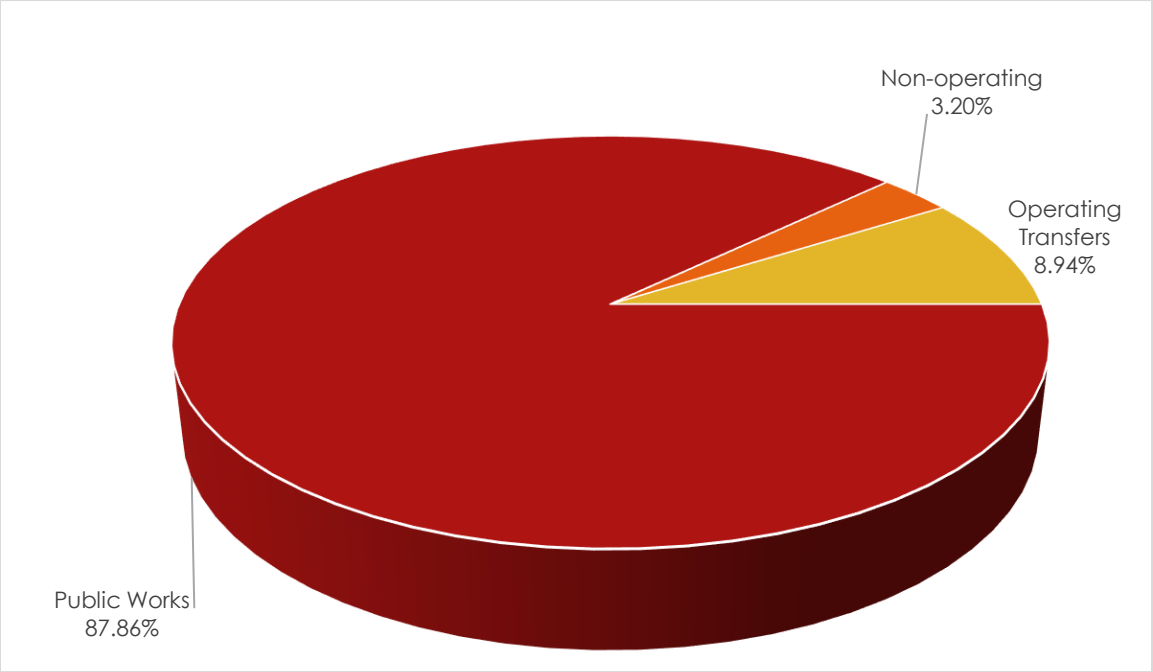


FIGURE 110 – WATER & SEWER FUND EXPENSES BY FUNCTION

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Water & Sewer Fund
Expenses by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	191,019	142,816	123,714	170,352
Life Insurance	1,423	1,413	1,835	1,800
Retirement	87,305	91,764	118,014	95,280
Salaries – Regular	605,114	685,814	722,742	771,530
Social Security	43,504	49,234	51,372	55,456
Workers Compensation	14,900	23,012	22,458	23,314
Total Personal Services	943,265	994,054	1,040,135	1,117,732
Services & Contracts:				
Advertising	2,669	1,127	390	500
Amortization	28,452	62,277	56,106	50,000
Answering Service	3,069	4,098	363	-
Appropriations	35,626	34,256	4,760	38,236
Bad Debt Expense	39,640	7,981	283,503	15,000
Collection Costs	754	1,036	752	900
Contractual Services – Georgia	22,150	21,490	21,640	21,490
Contractual Services – Other	16,406	8,577	28,165	17,064
Depreciation	1,356,001	1,376,779	989,824	1,375,000
Dues – Professional Organizations	1,235	4,922	4,962	4,700
Education & Training – Seminar	1,988	5,455	1,624	2,500
Education & Training – Travel	1,472	2,202	1,062	2,000
Facilities – Repairs/Maintenance	2,036	20,076	717	2,500
Fees – Organizations	-	-	-	-
Fleet Rental	112,000	172,517	118,650	140,040
Medical Supplies & Shots	98	196	-	300
Other Equipment – Repair/Maint.	11,181	8,117	4,465	500
Postage & Shipping	36,173	3,559	6,147	6,000
Printing	1,182	-	327	500
Professional Services	12,180	1,880	2,780	2,000
Rent/Lease	454	58	-	1,000
Technology Fleet Rental	-	-	-	14,195
Travel	215	170	88	250
Uniforms	1,547	2,191	2,167	2,850
Utilities – Cell Phones & Pagers	10,946	9,917	9,508	10,280
Utilities – Electricity	508,598	529,412	465,903	475,000
Utilities – LP Fuel	462	1,258	995	1,000
Utilities – Telephones	1,622	1,576	1,551	1,550
Utilities – Water	87,040	259,205	300,769	375,000

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Water & Sewer Fund
Expenses by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	170,352	186,576	161,000	(5.49)%
Life Insurance	2,056	2,218	2,218	23.22%
Retirement	101,329	111,668	131,478	37.99%
Salaries – Regular	883,075	902,604	885,788	14.81%
Social Security	64,389	65,500	64,092	15.257%
Workers Compensation	26,874	27,204	26,700	14.52%
Total Personal Services	1,245,075	1,295,770	1,271,276	13.74%
Services & Contracts:				
Advertising	50	400	300	(40.00)%
Amortization	-	50,000	60,000	20.00%
Answering Service	-	-	-	0.00%
Appropriations	4,998	38,236	8,232	(78.47)%
Bad Debt Expense	-	15,000	15,000	0.00%
Collection Costs	383	900	700	(22.22)%
Contractual Services – Georgia	2,840	21,190	22,490	4.65%
Contractual Services – Other	24,165	18,920	9,534	(44.13)%
Depreciation	-	1,375,000	1,000,000	(27.27)%
Dues – Professional Organizations	5,437	5,200	5,200	10.64%
Education & Training – Seminar	3,293	9,000	6,000	140.00%
Education & Training – Travel	2,377	5,500	3,500	75.00%
Facilities – Repair/Maintenance	5,592	2,500	2,500	0.00%
Fees – Organizations	-	3,000	3,000	100.00%
Fleet Rental	140,040	140,040	143,772	2.66%
Medical Supplies & Shots	172	300	300	0.00%
Other Equipment – Repair/Maint.	17,953	9,500	9,000	1,700.00%
Postage & Shipping	5,858	6,500	6,500	8.33%
Printing	379	500	500	0.00%
Professional Services	4,533	4,200	4,200	110.00%
Rent/Lease	12,477	7,000	7,000	600.00%
Technology Fleet Rental	14,195	14,195	23,312	64.23%
Travel	217	250	250	0.00%
Uniforms	4,379	3,725	3,725	30.70%
Utilities – Cell Phones & Pagers	11,467	10,280	12,836	24.86%
Utilities – Electricity	519,306	475,000	474,300	(0.15)%
Utilities – LP Fuel	2,198	1,000	1,550	55.00%
Utilities – Telephones	1,686	1,550	1,680	8.39%
Utilities – Water	28,660	375,000	27,000	(92.80)%

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Water & Sewer Fund
Expenses by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Services & Contracts:				
Utilities Mowing	-	-	-	3,000
Utilities Testing	33,040	23,780	20,354	24,000
Vehicle/Equip. – Repair/Maint.	-	127	-	-
Water & Sewer – Repair/Maint.	396,010	309,807	393,331	500,000
Total Services & Contracts	2,724,247	2,874,046	2,720,904	3,087,355
Supplies & Materials:				
Chemical Supplies	171,399	157,261	138,214	150,000
Janitorial Supplies	413	729	527	500
Office Supplies	7,814	5,842	7,139	5,550
Program Supplies	306	159	41	250
Safety Items	2,165	3,538	1,529	500
Small Tools & Equipment	357,079	636,135	600,580	22,000
Water & Sewer Pumps & Meters	-	-	8,496	278,550
Water & Sewer Repair Supplies	-	-	-	62,500
Total Supplies & Materials	539,177	803,664	756,526	519,850
Capital Outlay:				
Capital Outlay Distributed	-	-	-	(120,000)
Computer Equipment	-	-	-	10,000
Land Acquisitions	4,500	1,140	-	-
New Construction	-	-	400	8,500
Other Capital Equipment	-	-	-	-
Professional Services	21,014	-	-	-
Rolling Stock	-	-	-	110,000
Total Capital Outlay	25,513	1,140	400	8,500
Debt Service:				
Bond – Insurance and Fees	902	11,071	9,126	600
Bond Principal	-	30,530	-	-
Total Debt Service	902	41,601	9,126	600
Non-operating:				
Bond Interest	241,433	214,299	192,694	160,900
Other Interest	-	-	17,685	-
Total Non-operating	241,433	214,299	210,379	160,900

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Water & Sewer Fund
Expenses by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Services & Contracts:				
Utilities Mowing	-	-	-	(100.00)%
Utilities Testing	30,704	46,500	44,500	85.42%
Vehicle/Equip. – Repair/Maint.	1,736	-	-	0.00%
Water & Sewer – Repair/Maint.	674,903	975,000	492,500	(1.50)%
Total Services & Contracts	1,539,997	3,615,386	2,389,381	(22.61)%
Supplies & Materials:				
Chemical Supplies	220,016	213,700	213,700	42.47%
Janitorial Supplies	1,467	3,200	2,900	480.00%
Office Supplies	6,863	8,550	8,550	54.05%
Program Supplies	-	500	250	0.00%
Safety Items	941	3,250	2,750	450.00%
Small Tools & Equipment	11,825	45,000	40,500	84.09%
Water & Sewer Pumps & Meters	525,985	311,900	311,900	11.97%
Water & Sewer Repair Supplies	208,088	172,600	172,600	176.16%
Total Supplies & Materials	975,185	758,700	753,150	44.88%
Capital Outlay:				
Capital Outlay Distributed	-	(223,400)	(173,900)	44.92%
Computer Equipment	-	10,500	-	(100.00)%
Land Acquisition	-	19,000	-	0.00%
New Construction	13,830	-	-	(100.00)%
Other Capital Equipment	-	40,000	40,000	100.00%
Professional Services	31,157	-	-	0.00%
Rolling Stock	-	153,900	133,900	21.73%
Total Capital Outlay	44,987	-	-	(100.00)%
Debt Service:				
Bond – Insurance & Fees	350	600	9,000	1,400.00%
Bond Principal	-	-	-	0.00%
Total Debt Service	350	600	9,000	1,400.00%
Non-operating:				
Bond Interest	160,900	160,900	160,900	0.00%
Other Interest	17,817	-	-	0.00%
Total Non-operating	178,717	160,900	160,900	0.00%

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Water & Sewer Fund
Expenses by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Operating Transfers:				
Transfers Out – General Fund	350,000	377,000	450,000	450,000
Total Operating Transfers	350,000	377,000	450,000	450,000
Total Expenses	4,824,538	5,305,804	5,187,470	5,344,937

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Water & Sewer Fund
Expenses by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Operating Transfers:				
Transfers Out – General Fund	450,000	450,000	450,000	0.00%
Total Operating Transfers	450,000	450,000	450,000	0.00%
Total Expenses	4,437,310	6,281,356	5,033,707	(5.82)%

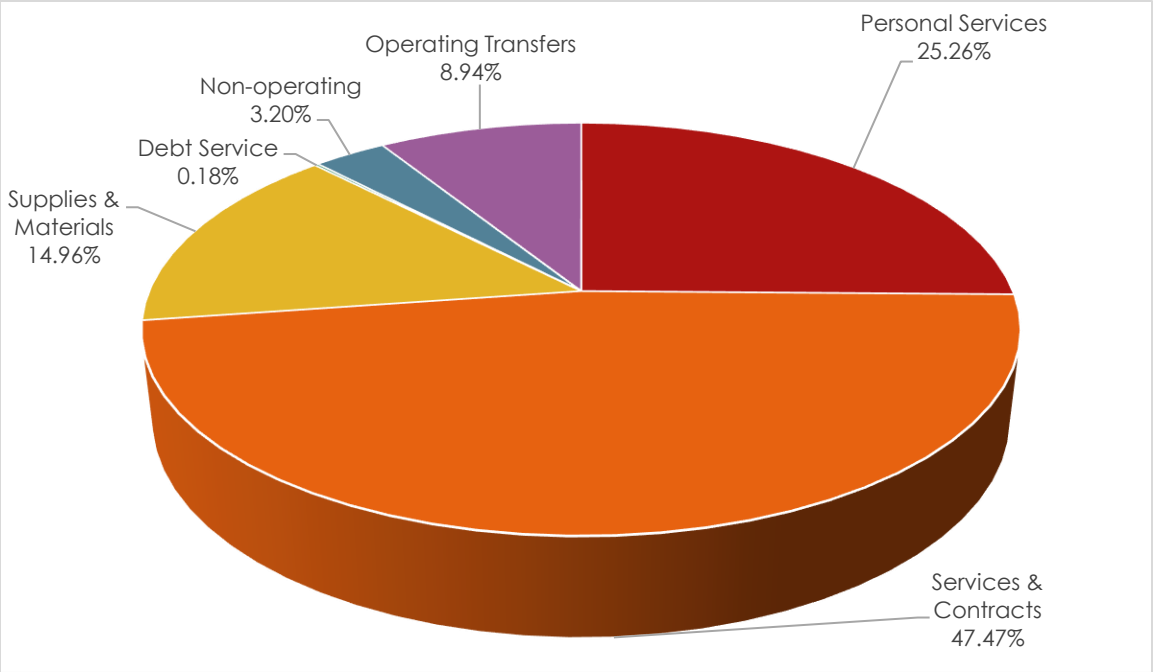


FIGURE 111 – WATER & SEWER FUND EXPENSES BY TYPE

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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.

This division is responsible for the main operations of the department throughout Lowndes County.

Significant Achievements/Events:

- Completed the Kinderlou/North Lowndes interconnection, adding additional water capacity and reducing the amount of water purchased from other governments
- Completed installation of new SCADA systems on lift stations and water plants

Expenses	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	943,26	994,054	1,040,135	1,117,732	1,096,730	(1.88)%
Services & Contracts	2,121,042	2,074,168	1,946,370	2,227,431	1,810,916	(18.70)%
Supplies & Materials	539,177	803,664	756,526	519,850	656,200	26.23%
Capital Outlay	4,500	1,140	-	-	-	0.00%
Debt Service	902	41,601	9,126	600	9,000	1,400.00%
Non-operating	241,433	214,299	210,379	160,900	160,900	0.00%
Total Expenses	3,850,319	4,128,926	3,962,536	4,026,513	3,733,746	(7.27)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	19	19	20	21	20	20	20	(4.76)%

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Water & Sewer - Operations

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Upgrade and modernize wastewater plant to meet the increasing demands of the permit Measure: % of work complete	20%	60%	90%	CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Connect and loop the distribution system on the north, south and east sides Measure: % of work complete	5%	20%	50%	CGIII: To ensure the financial strength of the County CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Connect the collection system on the east side from Bemiss Knights to Lester Road Measure: % of work complete	5%	10%	25%	CGII: To educate citizens regarding their county government CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Zero loss of time incidents Measure: # of incidents resulting in loss of time	0	0	0	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County
Goal: Meet all EPA and EPD Rules & Regulations Measure: # of Violations	2	2	0	CGI: To ensure citizen safety and quality of life

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Water & Sewer - Operations

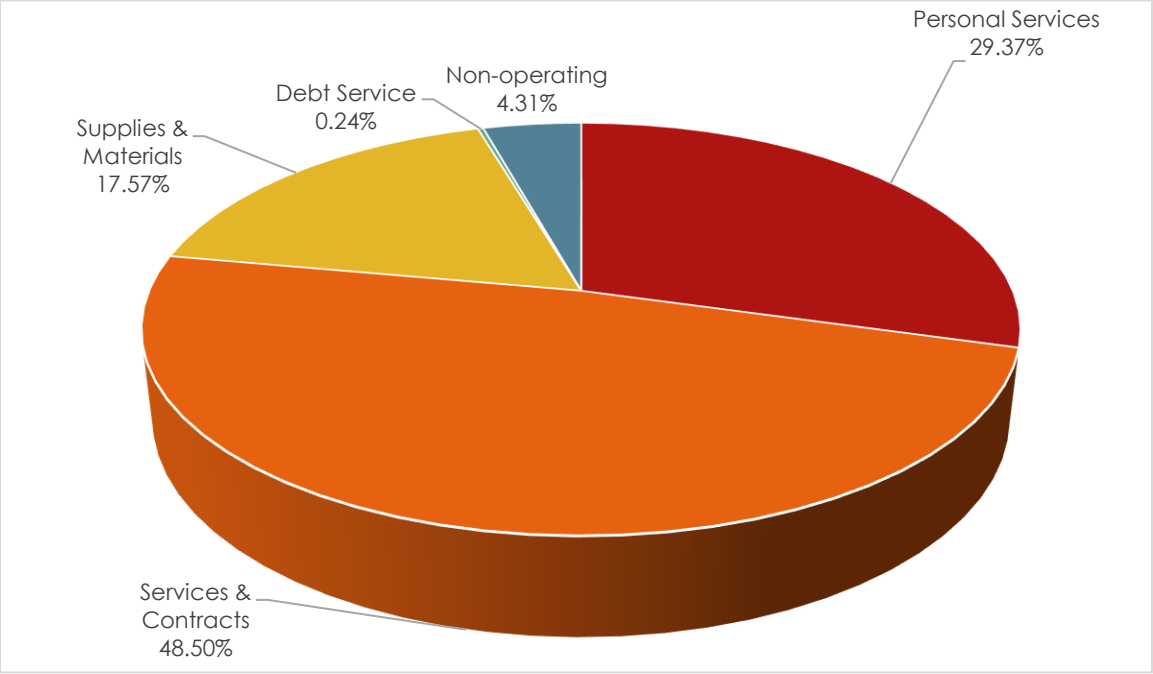


FIGURE 112 – WATER & SEWER – OPERATIONS - EXPENSES BY TYPE

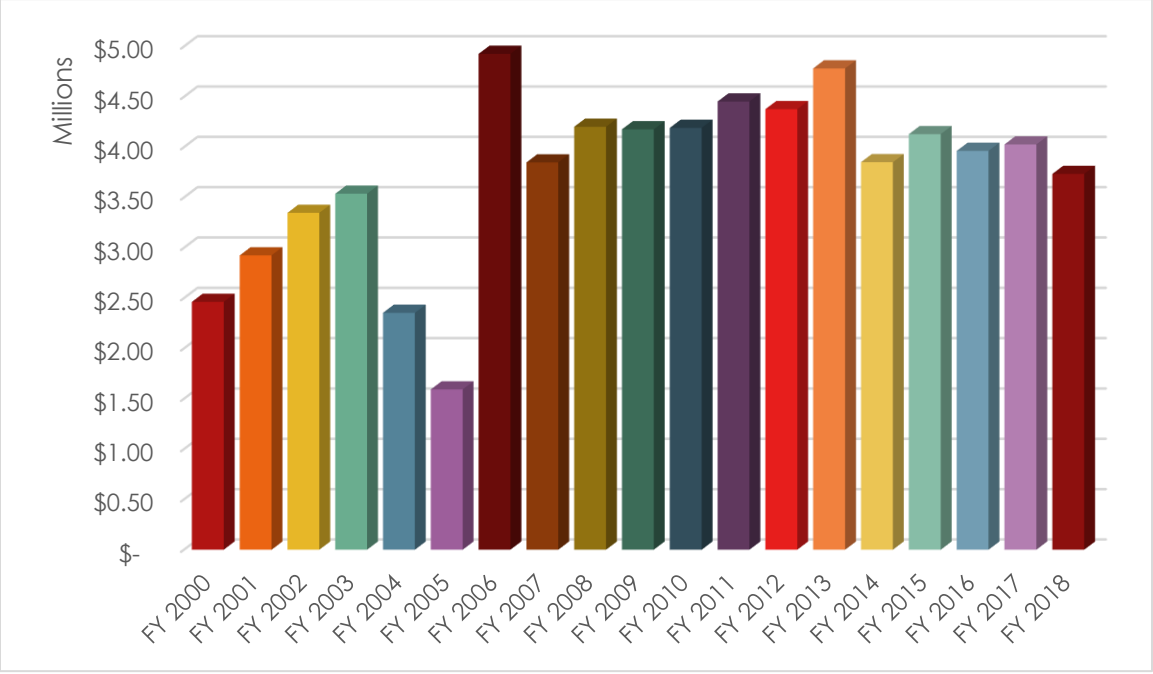


FIGURE 113 – WATER & SEWER - OPERATIONS - EXPENSE HISTORY

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Water & Sewer - Moody

This division accounts for the management and operations of the Moody Air Force Base Water and Wastewater System which Lowndes County took over during fiscal year 2017.

Expenses	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	-	-	-	-	174,546	100.00%
Services & Contracts	-	-	-	-	68,298	100.00%
Supplies & Materials	-	-	-	-	96,950	100.00%
Total	-	-	-	-	339,794	100.00%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	-	-	-	-	3	3	3	100.00%

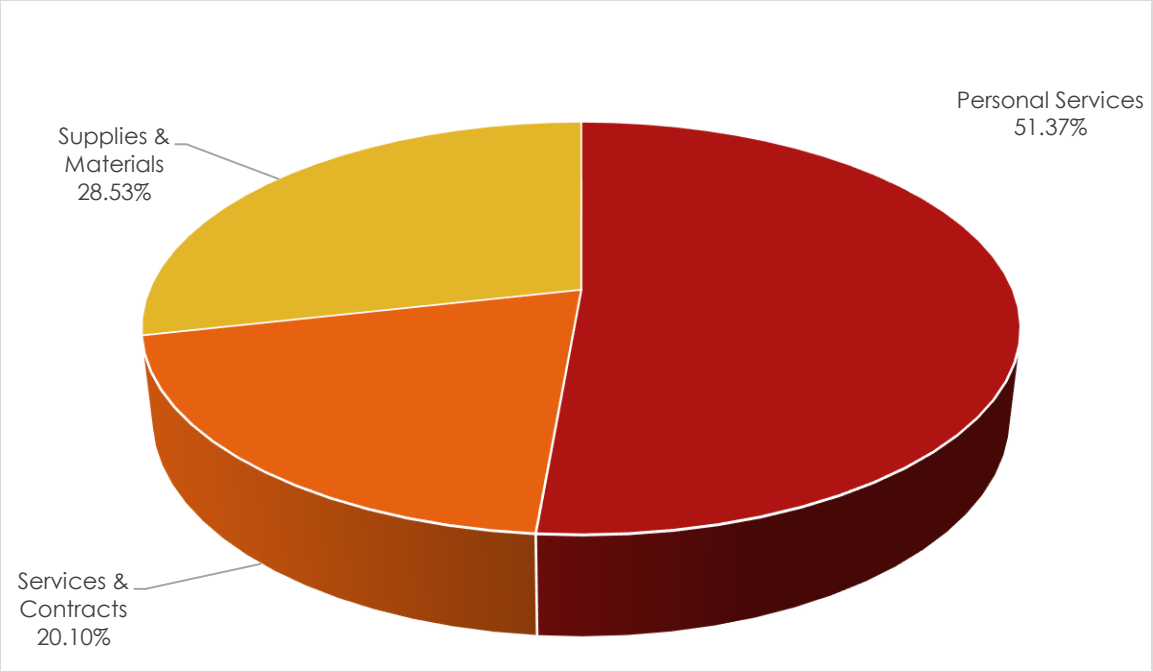


FIGURE 114 – WATER & SEWER – MOODY - EXPENSES BY TYPE

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Water & Sewer Fund

Expenses	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Facilities Maintenance – W/S	603,205	799,878	774,534	868,424	510,167	)41.25)%
SPLOST Projects	21,014	-	400	-	-	0.00%
Operating Transfers	350,000	377,000	450,000	450,000	450,000	0.00%

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Landfill Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	11,857	-
Total Revenues	-	-	11,857	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	68,913	70,453	55,896	121,580
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	68,913	70,453	55,896	121,580
Excess of Revenues Over Expenses	(68,913)	(70,453)	(44,039)	(121,580)
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-operating:				
Revenues	361,086	449,426	356,528	450,000
Expenses	(104,000)	(104,000)	(239,398)	(150,000)
Excess of Revenues and Other Sources Over Expenses and Other Uses	188,173	274,973	73,091	178,420
Beginning Fund Equity	165,010	353,184	628,157	701,248
Ending Fund Equity	353,184	628,157	701,248	879,668

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Landfill Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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	8,233	-	10,000	100.00%
Total Revenues	8,233	-	10,000	100.00%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	113,312	121,580	121,186	(0.32)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	(113,312)	(121,580)	(121,186)	(0.32)%
Excess of Revenues Over Expenses	(105,079)	(121,580)	(111,186)	(8.55)%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-operating:				
Revenues	290,436	283,000	284,000	0.35%
Expenses	(150,000)	(150,000)	(150,000)	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	35,357	11,420	22,814	(87.21)%
Beginning Fund Equity	701,248	879,668	879,668	25.44%
Ending Fund Equity	736,605	891,088	902,482	2.59%

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Tax Lighting District Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	253,546	265,807	283,497	283,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	253,546	265,807	283,497	283,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	295,855	301,548	304,972	308,590
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	295,855	301,548	304,972	308,590
Excess of Revenues Over Expenses	(42,309)	(35,741)	(21,475)	(25,590)
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(42,309)	(35,741)	(21,475)	(25,590)
Beginning Fund Equity	(40,780)	(83,089)	(118,830)	(140,305)
Ending Fund Equity	(83,089)	(118,830)	(140,305)	(165,895)

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Tax Lighting District Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	290,436	283,000	284,000	0.35%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	290,436	283,000	284,000	0.35%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	326,288	308,640	286,440	(7.18)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	326,288	308,640	286,440	(7.18)%
Excess of Revenues Over Expenses	(35,852)	(25,640)	(2,440)	(90.47)%
Operating Transfers:				
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	(38,852)	(25,640)	(2,440)	(90.47)%
Beginning Fund Equity	(140,305)	(165,895)	(165,895)	18.24%
Ending Fund Equity	(179,157)	(191,535)	(168,335)	1.47%

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Equipment Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	515,616	503,591	115,890	122,500
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	2,776,410	2,839,692
Total Revenues	515,616	503,591	2,892,300	2,962,192
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	507,587	518,807	2,566,396	2,915,314
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	507,587	518,807	2,566,396	2,915,314
Excess of Revenues Over Expenses	8,029	(15,216)	325,904	46,878
Operating Transfers:				
Transfers In	-	-	747,937	-
Transfers Out	-	-	-	-
Non-operating:				
Revenues	-	-	-	-
Expenses	-	-	(1,236)	(300)
Excess of Revenues and Other Sources Over Expenses and Other Uses	8,029	(15,216)	1,072,605	46,578
Beginning Fund Equity	7,187	15,217	-	1,072,604
Ending Fund Equity	15,217	-	1,072,604	1,119,182

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Equipment Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	124,005	122,500	120,500	(1.63)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	2,839,692	2,839,692	2,350,621	(17.22)%
Total Revenues	2,963,697	2,962,192	2,471,121	(16.58)%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,774,135	3,005,643	2,511,596	(13.85)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	1,774,135	3,005,643	2,511,596	(13.85)%
Excess of Revenues Over Expenses	1,189,562	(43,451)	(40,475)	(186.34)%
Operating Transfers:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-operating:				
Revenues	-	-	-	0.00%
Expenses	(616)	(300)	-	(100.00)%
Excess of Revenues and Other Sources Over Expenses and Other Uses	1,188,946	(43,751)	(40,475)	(186,90)%
Beginning Fund Equity	1,072,604	1,119,182	1,119,182	4.34%
Ending Fund Equity	2,261,550	1,075,431	1,078,707	(3.62)%

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Equipment Fund
Revenues by Source

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Charges for Service:				
Recycling Sales	2,365	3,977	606	2,500
Public Works – Motor Services	198,251	151,753	115,284	120,000
Fleet Fund Overhead	315,000	347,861	-	-
Total Charges for Service	515,616	503,591	115,890	122,500
Miscellaneous:				
Rent – Other	-	-	2,776,410	2,839,692
Total Miscellaneous	-	-	2,776,410	2,839,692
Operating Transfers:				
Transfers In – Fleet Manager	-	-	747,937	-
Total Operating Transfers	-	-	747,937	-
Total Revenues	515,616	503,591	3,640,237	2,962,192

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Equipment Fund
Revenues by Source

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Charges for Service:				
Recycling Sales	483	2,500	500	(80.00)%
Public Works – Motor Services	123,523	120,000	120,000	0.00%
Fleet Fund Overhead	-	-	-	0.00%
Total Charges for Service	124,005	122,500	120,500	(1.63)%
Miscellaneous:				
Rent – Other	2,839,692	2,839,692	2,350,621	(17.22)%
Total Miscellaneous	2,839,692	2,839,692	2,350,621	(17.22)%
Operating Transfers:				
Transfers In – Fleet Manager	-	-	-	0.00%
Total Operating Transfers	-	-	-	0.00%
Total Revenues	2,963,697	2,962,192	2,471,121	(16.58)%

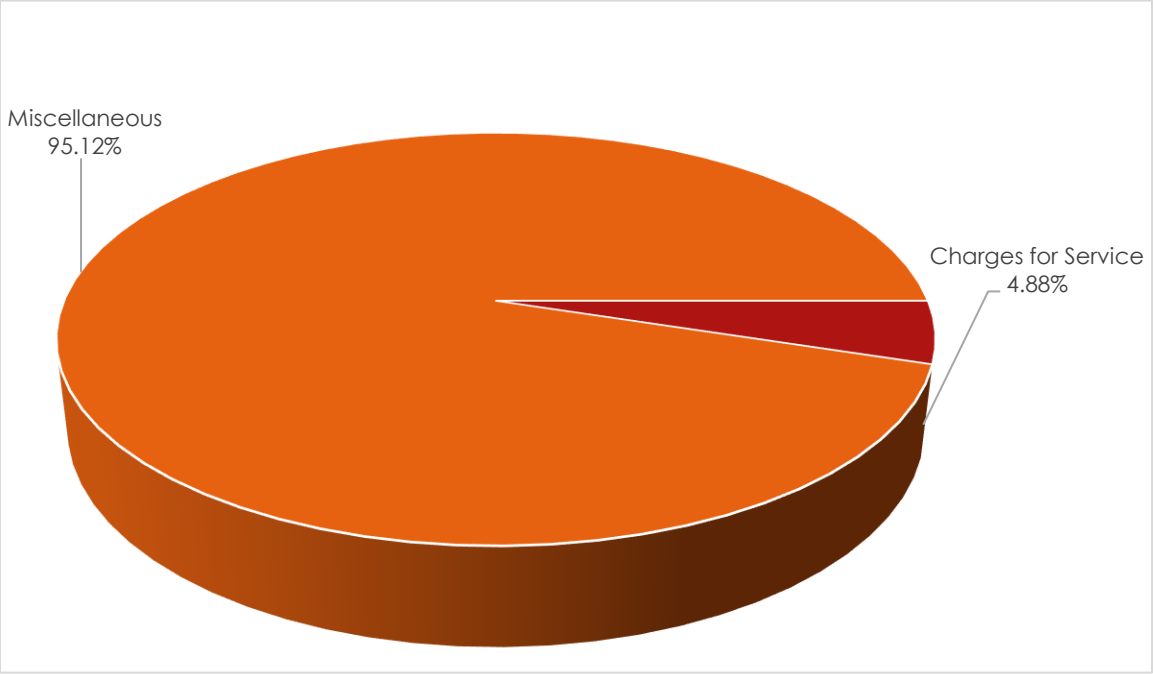


FIGURE 115 – EQUIPMENT FUND REVENUES BY SOURCE

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Equipment Fund
Expenses by Function and Type

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Public Works:				
Personal Services	433,767	447,947	436,010	449,822
Services & Contracts	53,108	47,086	2,111,288	2,456,907
Supplies & Materials	12,515	5,311	16,099	8,585
Capital Outlay	8,197	18,464	3,000	-
Debt Service	-	-	-	-
Total Public Works	507,587	518,807	2,566,396	2,915,314
Non-operating	-	-	1,236	300
Total Expenses	507,758	518,807	2,567,632	2,915,614

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Equipment Fund
Expenses by Function and Type

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Public Works:				
Personal Services	456,135	527,224	450,940	0.25%
Services & Contracts	1,304,442	2,459,159	2,044,921	(16.77)%
Supplies & Materials	13,558	19,260	15,735	83.28%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	1,774,135	3,005,643	2,511,596	(13.85)%
Non-operating	616	300	-	(100.00)%
Total Expenses	1,774,751	3,005,943	2,511,596	(13.86)%

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Equipment Fund
Expenses by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Personal Services:				
Health Insurance	57,135	58,500	58,602	73,008
Life Insurance	676	670	818	726
Retirement	41,242	39,311	45,936	37,862
Salaries – Regular	286,862	318,068	300,832	307,988
Social Security	20,319	22,900	21,644	21,767
Workers Compensation	27,533	8,498	8,178	8,471
Total Personal Services	433,767	447,947	436,010	449,822
Services & Contracts:				
Compressed Natural Gas	-	-	611	-
Contractual Services – Other	5,012	644	-	1,000
Depreciation	-	-	106,660	235,000
Education & Training – Seminar	264	-	-	1,500
Education & Training – Travel	-	-	-	500
Facilities – Repair/Maintenance	5,377	6,911	12,156	17,500
Fleet Rental	34,900	25,202	24,465	30,090
Gasoline & Diesel Fuel	-	-	876,408	1,200,000
Other Equipment – Repair/Maint.	1,460	2,687	20	1,000
Parts, Lubricants & Tires	-	-	667,841	950,000
Postage & Shipping	-	-	40	-
Printing	98	142	462	150
Rent/Lease	-	-	-	3,250
Tag & Title	-	-	(18)	-
Technology Fleet Rental	-	-	-	2,662
Tire Disposal	-	-	1,414	1,000
Uniforms	1,645	1,350	1,368	1,500
Utilities – Cell Phones & Pagers	1,355	831	774	765
Utilities – Electricity	2,860	3,207	2,702	2,990
Vehicle/Equip. – Repair/Maint.	138	2,400	404,341	-
Total Services & Contracts	53,108	43,373	2,099,244	2,448,907
Supplies & Materials:				
Janitorial Supplies	1000	(270)	139	500
Office Supplies	12	-	-	-
Program Supplies	4,738	4,185	15,651	9,000
Safety Items	373	252	154	475
Small Tools & Equipment	6,393	4,856	12,199	6,610
Total Supplies & Materials	12,515	9,023	28,143	16,585

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Equipment Fund
Expenses by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Personal Services:				
Health Insurance	73,008	81,120	63,000	(13.71)%
Life Insurance	772	950	792	9.09%
Retirement	39,157	44,846	45,779	20.91%
Salaries – Regular	311,878	364,028	310,454	0.80%
Social Security	22,592	26,296	22,373	2.78%
Workers Compensation	8,728	9,984	8,542	0.84%
Total Personal Services	456,135	527,224	450,940	0.25%
Services & Contracts:				
Compressed Natural Gas	6,976	4,500	6,500	100.00%
Contractual Services – Other	484	2,452	1,000	0.00%
Depreciation	-	235,000	110,000	(53.19)%
Education & Training – Seminar	399	2,400	1,900	26.67%
Education & Training – Travel	55	500	500	0.00%
Facilities – Repair/Maintenance	17,113	13,000	7,000	(60.00)%
Fleet Rental	30,090	30,090	33,169	
Gasoline & Diesel Fuel	489,995	1,200,000	850,000	(29.17)%
Other Equipment – Repair/Maint.	3,431	1,500	1,000	0.00%
Parts, Lubricants & Tires	606,984	950,000	800,000	(15.79)%
Postage & Shipping	-	-	-	0.00%
Printing	-	300	200	33.33%
Rent/Lease	1,917	-	-	(100.00)%
Tag & Title	16	-	-	0.00%
Technology Fleet Rental	2,662	2,662	1,387	(47.90)%
Tire Disposal	1,691	1,500	2,000	100.00%
Uniforms	1,184	1,500	1,500	0.00%
Utilities – Cell Phones & Pagers	848	765	765	0.00%
Utilities – Electricity	3,218	2,990	3,000	0.33%
Vehicle/Equip. – Repair/Maint.	123,692	-	215,000	100.00%
Total Services & Contracts	1,290,754	2,449,159	2,034,921	(16.90)%
Supplies & Materials:				
Janitorial Supplies	2,249	950	200	(60.00)%
Office Supplies	-	-	-	0.00%
Program Supplies	14,782	13,450	13,450	49.44%
Safety Items	477	250	475	0.00%
Small Tools & Equipment	9,737	14,610	11,610	75.64%
Total Supplies & Materials	27,246	29,260	25,735	55.17%

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Equipment Fund
Expenses by Type and Line

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Capital Outlay:				
Other Capital Equipment	8,197	18,464	3,000	-
Total Capital Outlay	8,197	18,464	3,000	-
Non-operating:				
Other Interest	-	-	1,236	300
Total Non-operating	-	-	1,236	300
Total Expenses	507,587	518,807	2,567,632	2,915,614

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Equipment Fund
Expenses by Type and Line

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Capital Outlay:				
Other Capital Equipment	-	-	-	0.00%
Total Capital Outlay	-	-	-	0.00%
Non-operating:				
Other Interest	616	300	-	(100.00)%
Total Non-operating	616	300	-	(100.00)%
Total Expenses	1,774,751	3,005,943	2,511,596	(13.86)%

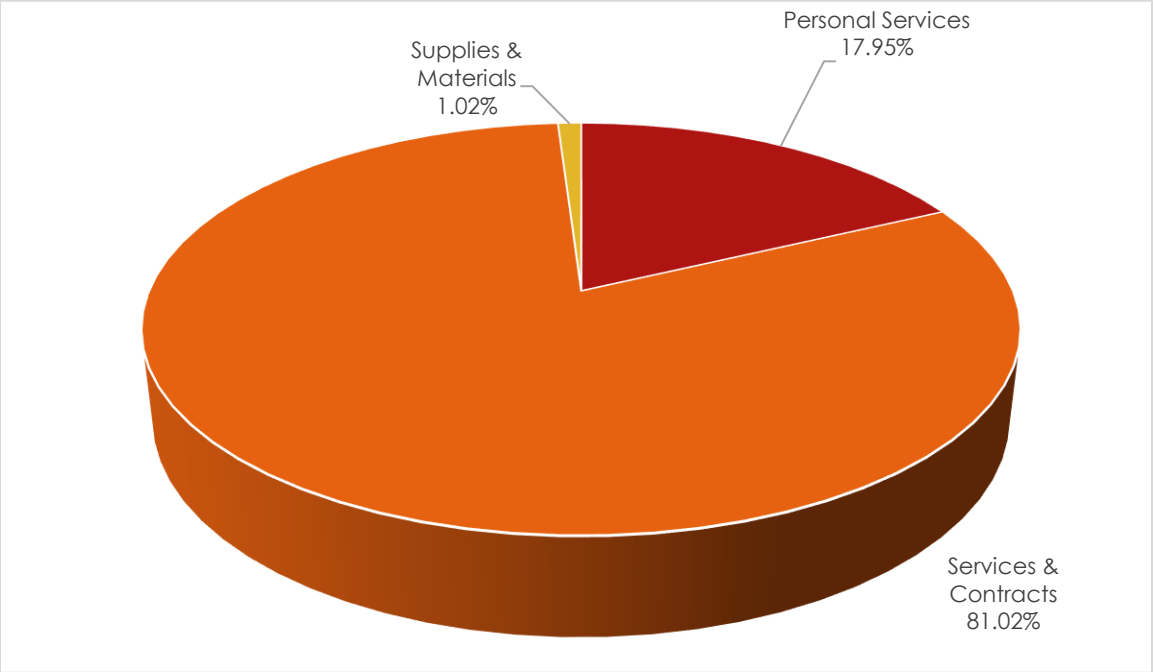


FIGURE 116 – EQUIPMENT FUND EXPENSES BY TYPE

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Equipment Maintenance - 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.

Significant Achievements/Events:

- EVT certified two mechanics

Challenges:

- An aging fleet requires additional research and resources, increasing downtime of equipment
- Need for ASE certification results in more downtime for Fire

Expenses	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Personal Services	433,767	447,947	436,010	449,822	450,940	0.25%
Services & Contracts	39,499	32,655	2,085,090	2,429,917	2,025,921	(16.63)%
Supplies & Materials	11,892	5,751	16,056	8,585	15,735	83.28%
Capital Outlay	8,197	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Non-operating	-	-	1,236	300	-	(100.00)%
Total Expenses	493,355	486,352	2,538,392	2,888,624	2,492,596	(13.71)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Request	FY 2018 Budget	Percent Change
Total	9	9	9	9	9	10	9	0.00%

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Equipment Maintenance - Shop

Performance Measures	FY 2016	FY 2017	FY 2018	Commission Goal
Goal: Certify at least one mechanic for EVT and ASE service Measure: # of certified mechanics	2	2	2	CGIV: To provides services to all citizens in an efficient, effective and responsive manner
Goal: Provide 8 hours of training monthly Measure: # of hours per month	-	8	8	CGI: To ensure citizen safety and quality of life
Goal: Perform preventative maintenance on a minimum of 5 vehicles per day Measure: # of vehicles per day receiving PMs	5	5	5	CGIII: To ensure the financial strength of the County
Goal: Maintain less than 5% downtime Measure: % of downtime	-	-	5%	CGIII: To ensure the financial strength of the County

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Equipment Maintenance - Shop

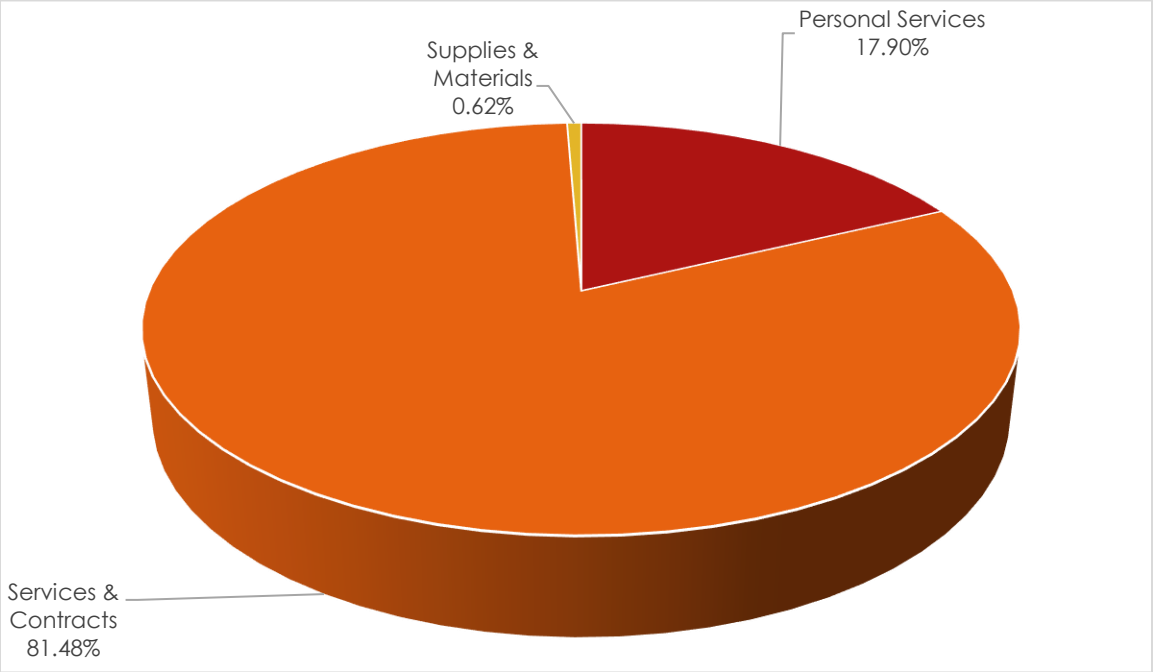


FIGURE 117 – EQUIPMENT MAINTENANCE - SHOP - EXPENSES BY TYPE

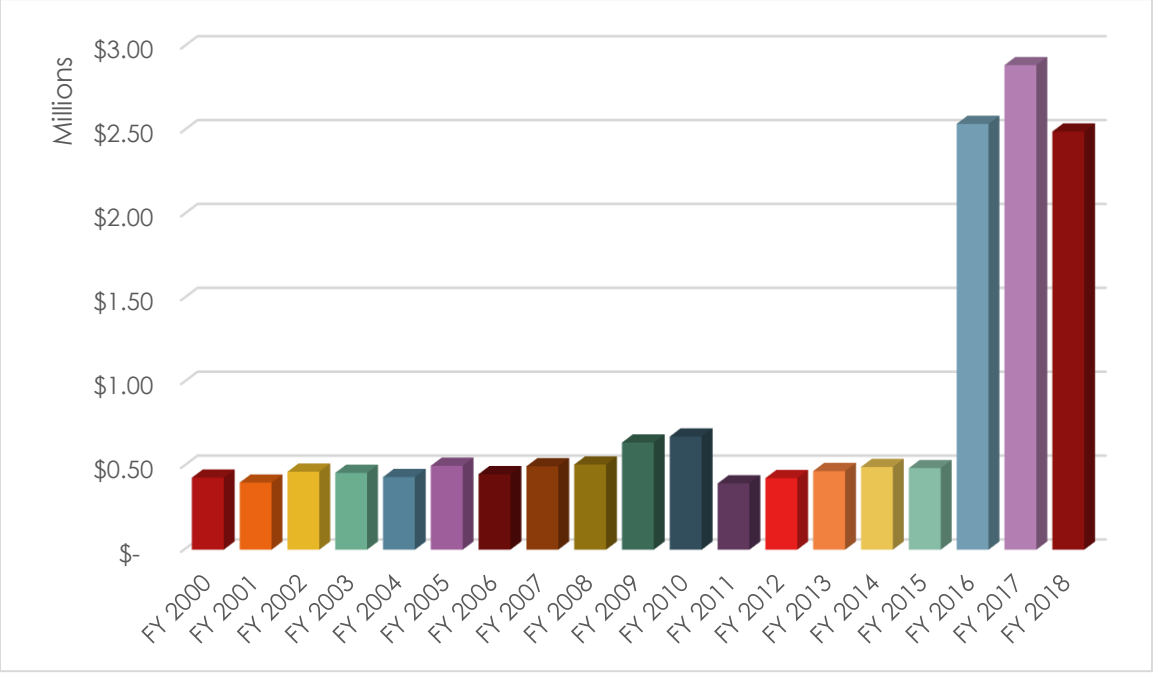


FIGURE 118 – EQUIPMENT MAINTENANCE - SHOP - EXPENSE HISTORY

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Equipment Maintenance – Fuel Center

This division accounts for the operation of the fuel islands that service Lowndes County vehicles and equipment.

Expenditures	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget	Percent Change
Services & Contracts	13,609	14,430	26,197	26,990	19,000	(29.60)%
Supplies & Materials	622	(440)	43	-	-	0.00%
Capital Outlay	-	18,464	3,000	-	-	0.00%
Total	14,232	32,455	29,240	26,990	19,000	(29.60)%

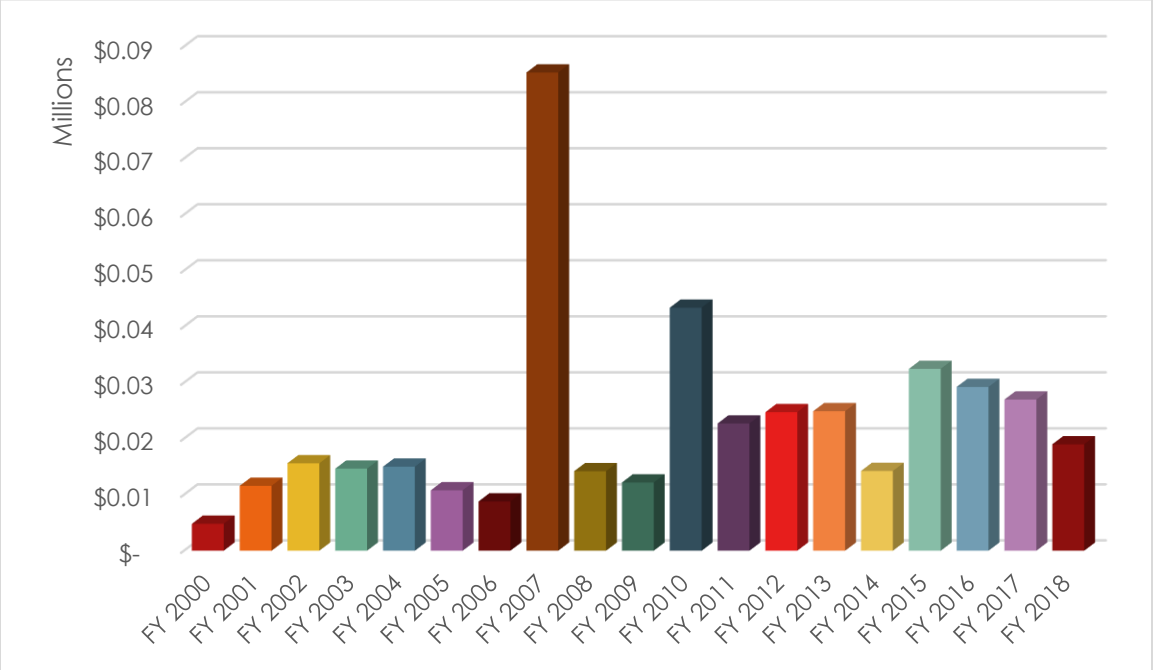


FIGURE 119 – EQUIPMENT MAINTENANCE – FUEL CENTER - EXPENSE HISTORY

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Health Insurance Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	6,369,788	5,182,780	4,519,412	5,493,288
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	6,369,788	5,182,780	4,519,412	5,493,288
Expenses:				
General Government	6,364,637	5,180,397	3,712,470	5,511,247
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	6,364,637	5,180,397	3,712,470	5,511,247
Excess of Revenues Over Expenses	5,151	2,383	806,942	(17,959)
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-operating:				
Revenues	21	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	5,172	2,383	806,942	(17,959)
Beginning Fund Equity	(5,720)	(548)	1,835	808,777
Ending Fund Equity	(548)	1,835	808,777	790,818

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Health Insurance Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	5,739,730	5,493,288	4,799,000	(12.64)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	5,739,730	5,493,288	4,799,000	(12.64)%
Expenses:				
General Government	6,000,765	5,706,840	4,860,000	(11.82)%
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	6,000,765	5,706,840	4,860,000	(11.82)%
Excess of Revenues Over Expenses	(261,000)	(213,552)	(61,000)	239.66%
Operating Transfers:				
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	(261,000)	(213,552)	(61,000)	239.66%
Beginning Fund Equity	808,777	790,818	790,818	(2.22)%
Ending Fund Equity	547,777	577,266	729,818	(7.71)%

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Fleet Manager Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	2,597,800	3,432,062	-	-
Total Revenues	2,597,800	3,432,062	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,331,016	2,670,542	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,331,016	2,670,542	-	-
Excess of Revenues Over Expenses	(733,216)	761,520	-	-
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	(747,937)	-
Non-operating:				
Revenues	-	-	-	-
Expenses	(2,740)	(1,842)	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(735,956)	759,678	(747,937)	-
Beginning Fund Equity	724,214	(11,741)	747,937	-
Ending Fund Equity	(11,741)	747,937	-	-

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Fleet Manager Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 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 Expenses	-	-	-	0.00%
Operating Transfers:				
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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Workers Compensation Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	482,370	629,319	590,678	578,367
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	482,370	629,319	590,678	578,367
Expenses:				
General Government	483,289	737,534	661,048	545,249
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	483,289	737,534	661,048	545,249
Excess of Revenues Over Expenses	(919)	(108,215)	(70,370)	33,118
Operating Transfers:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(919)	(108,215)	(70,370)	33,118
Beginning Fund Equity	308,896	307,976	199,761	129,391
Ending Fund Equity	307,976	199,761	129,391	162,509

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Workers Compensation Fund
Financial Summary

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	653,851	578,367	597,000	3.22%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	653,851	578,367	597,000	3.22%
Expenses:				
General Government	579,651	552,818	552,818	1.39%
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	579,651	552,818	552,818	1.39%
Excess of Revenues Over Expenses	74,200	25,549	44,182	33.41%
Operating Transfers:				
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	74,200	25,549	44,182	33.41%
Beginning Fund Equity	129,391	162,509	162,509	25.60%
Ending Fund Equity	203,571	188,058	206,691	27.19%

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Technology Fleet Fund
Financial Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	464,000
Total Revenues	-	-	-	464,000
Expenses:				
General Government	-	-	-	464,000
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	-	-	-	464,000
Excess of Revenues Over Expenses	-	-	-	-
Operating Transfers:				
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 2017 YTD	FY 2018 Request	FY 2018 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	463,999	464,000	593,754	27.96%
Total Revenues	463,999	464,000	593,754	27.96%
Expenses:				
General Government	311,217	2,412,704	593,754	27.96%
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	311,217	2,412,704	593,754	27.96%
Excess of Revenues Over Expenses	152,782	(1,948,704)	-	0.00%
Operating Transfers:				
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	152,782	(1,948,704)	-	0.00%
Beginning Fund Equity	-	-	-	0.00%
Ending Fund Equity	152,782	(1,948,704)	-	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
General Fund:				
Board of Commissioners:				
Chairman	1	1	1	1
Commissioner	5	5	5	5
Total Board of Commissioners	6	6	6	6
County Clerk:				
County Clerk/Public Information Officer	1	1	1	1
Information Technician	1	-	1	1
Administrative Clerk	-	1	1	1
Administrative Assistant	-	1	-	-
Administrative Technician PT	2	-	-	-
Administrative Clerk/Information Services	1	1	-	-
Total County Clerk	5	4	3	3
County Manager:				
County Manager	1	1	1	1
Executive Assistant	-	1	1	1
Administrative Assistant	1	-	-	-
Total County Manager	2	2	2	2
Board of Elections:				
Election Board Chair	1	1	1	1
Election Board Member	2	2	2	2
Supervisor of Elections	1	1	1	1
Assistant Supervisor of Elections	1	1	1	1
Administrative Secretary	-	1	1	1
Voter Registration Technician	1	1	1	1
Administrative Clerk	2	1	1	1
PT Clerk	2	2	2	2
Total Board of Elections	10	10	10	10
Finance:				
Finance Director	1	1	1	1
Chief Accountant	-	1	1	1
Purchasing Agent	1	1	1	1
Sr. Accounts Receivable Technician	1	1	1	1
Sr. Accounts Payable Technician	1	1	1	1
Accounting Clerk	-	1	1	1
Accounts Receivable Technician	1	1	1	1
Co-Op Student	1	1	1	1
Accountant	1	-	-	-
Total Finance	7	8	8	8

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
General Fund:				
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:				
County Clerk/Public Information Officer	1	1	1	0.00%
Information Technician	1	1	1	0.00%
Administrative Clerk	1	1	1	0.00%
Administrative Assistant	-	-	-	0.00%
Administrative Technician PT	-	-	-	0.00%
Administrative Clerk/Information Services	-	-	-	0.00%
Total County Clerk	3	3	3	0.00%
County Manager:				
County Manager	1	1	1	0.00%
Executive Assistant	1	1	1	0.00%
Administrative Assistant	-	-	-	0.00%
Total County Manager	2	2	2	0.00%
Board of Elections:				
Election Board Chair	1	1	1	0.00%
Election Board Member	2	2	2	0.00%
Supervisor of Elections	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	0.00%
Administrative Secretary	1	1	1	0.00%
Voter Registration Technician	1	1	1	0.00%
Administrative Clerk	1	1	1	0.00%
PT Clerk	2	2	2	0.00%
Total Board of Elections	10	10	10	0.00%
Finance:				
Finance Director	1	1	1	0.00%
Chief Accountant	1	1	1	0.00%
Purchasing Agent	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	0.00%
Accounting Clerk	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	0.00%
Co-op Student	1	1	-	(100.00)%
Accountant	-	-	-	0.00%
Total Finance	8	8	7	(12.50)%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Human Resources:				
Human Resource Director	1	1	1	1
Human Resource Analyst	1	1	1	1
Payroll Technician	-	1	1	1
Benefit Technician	-	1	1	1
Human Resource Technician	2	-	-	-
Total Human Resources	4	4	4	4
Information Technology Services:				
ITS Director	1	1	1	1
Network Administrator	1	1	1	1
System Administrator	1	1	1	1
ITS Manager/System Manager	-	-	-	-
Sr. Network Technician	-	1	1	1
Database Administrator	1	1	1	1
Network Technician	1	1	1	1
Help Desk/Administrative Assistant	1	1	1	1
Help Desk Technician	-	-	-	-
Administrative Assistant	-	-	-	-
Jr. System Administrator	-	-	-	-
Computer Technician	1	-	-	-
Jr. Database Administrator	-	-	-	1
Total Information Technology Services	7	7	7	8
Tax Commissioner:				
Tax Commissioner	1	1	1	1
Delinquent Tax Collector	1	1	1	1
Assistant Delinquent Tax Collector	1	1	1	1
Deputy Tax Commissioner	1	1	1	1
Property Tax Manager	-	1	1	1
Tag Supervisor	1	1	1	1
Tag Agent	1	1	1	1
Sr. Tag & Title Clerk	1	1	1	1
Senior Tax Clerk	1	1	1	1
Accounting Technician	2	2	2	2
Account Auditor	-	1	1	1
Tag & Title Clerk	8	8	8	8
Tag Clerk	-	-	-	-
PT Tag Clerk	1	1	1	1
Collections Auditor	1	-	-	-
Tax Manager	1	-	-	-
Total Tax Commissioner	21	21	21	21

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Human Resources:				
Human Resource Director	1	1	1	0.00%
Human Resource Analyst	1	1	1	0.00%
Payroll Technician	1	1	1	0.00%
Benefit Technician	1	1	1	0.00%
Human Resource Technician	-	1	-	0.00%
Total Human Resources	4	5	4	0.00%
Information Technology Services:				
ITS Director	1	1	1	0.00%
Network Administrator	1	1	1	0.00%
System Administrator	1	1	1	0.00%
ITS Manager/System Manager	-	1	-	0.00%
Sr. Network Technician	1	1	1	0.00%
Database Administrator	1	1	1	0.00%
Network Technician	1	1	1	0.00%
Help Desk/Administrative Assistant	1	-	1	0.00%
Help Desk Technician	-	1	-	0.00%
Administrative Assistant	-	1	-	0.00%
Jr. System Administrator	1	1	1	100.00%
Computer Technician	-	-	-	0.00%
Jr. Database Administrator	-	-	-	(100.00)%
Total Information Technology Services	8	10	8	0.00%
Tax Commissioner:				
Tax Commissioner	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	0.00%
Assistant Delinquent Tax Collector	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	0.00%
Property Tax Manager	1	1	1	0.00%
Tag Supervisor	1	1	1	0.00%
Tag Agent	1	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	0.00%
Senior Tax Clerk	1	1	1	0.00%
Accounting Technician	2	2	2	0.00%
Account Auditor	1	1	1	0.00%
Tag & Title Clerk	8	8	8	0.00%
Tag Clerk	-	1	-	0.00%
PT Tag Clerk	1	1	1	0.00%
Collections Auditor	-	-	-	0.00%
Tax Manager	-	-	-	0.00%
Total Tax Commissioner	21	22	21	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Board of Assessors:				
Tax Assessor Chair	1	1	1	1
Tax Assessor	2	2	2	2
Chief Appraiser	1	1	1	1
Administrative Assistant	1	1	1	1
Appraisal Technician	1	1	1	1
Appraiser Trainee	-	3	3	3
Real Property Supervisor	1	1	1	1
Residential Appraisal Team Leader	-	3	3	3
Commercial Property Appraiser	1	2	2	2
Land Appraiser	-	1	1	1
GIS Coordinator/Mapper	-	1	1	1
Sr. Personal Property Appraiser	-	1	1	1
Mobile Home Digest Coordinator	-	1	1	1
Appraisal Coordinator	-	1	1	1
Mapping Technician	1	1	1	1
Administrative Clerk	1	1	1	1
Sales Analyst	-	1	1	1
Mobile Home Locator	1	1	1	1
Appraisal Data Collector	3	-	-	-
Computer Specialist	1	-	-	-
Data Processing Technician	1	-	-	-
Mapper/Appraiser	1	-	-	-
Real Property Appraiser	2	-	-	-
Real Property Appraiser I	3	-	-	-
Residential Land Appraiser/Sales Analyst	1	-	-	-
Sr. Real Property Appraiser	1	-	-	-
Total Board of Assessors	24	24	24	24
Facilities Maintenance:				
Facilities Maintenance Technician	5	5	5	5
Custodial Crewleader	1	1	1	1
Custodian	9	9	9	9
Mail Clerk	1	1	1	1
Facilities Maintenance Supervisor	1	1	1	1
Grounds Maintenance Worker	4	4	4	4
Grounds Maintenance Crewleader	-	1	1	1
Grounds Equipment Operator	3	3	3	3
Grounds Equipment Supervisor	1	-	-	-
Total Facilities Maintenance	25	25	25	25

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Board of Assessors:				
Tax Assessors Chair	1	1	1	0.00%
Tax Assessor	2	2	2	0.00%
Chief Appraiser	1	1	1	0.00%
Administrative Assistant	1	1	1	0.00%
Appraisal Technician	1	1	1	0.00%
Appraiser Trainee	3	3	3	0.00%
Real Property Supervisor	1	1	1	0.00%
Residential Appraisal Team Leader	3	3	3	0.00%
Commercial Property Appraiser	2	2	2	0.00%
Land Appraiser	1	1	1	0.00%
GIS Coordinator/Mapper	1	1	1	0.00%
Sr. Personal Property Appraiser	1	1	1	0.00%
Mobile Home Digest Coordinator	1	1	1	0.00%
Appraisal Coordinator	1	1	1	0.00%
Mapping Technician	1	1	1	0.00%
Administrative Clerk	1	1	1	0.00%
Sales Analyst	1	1	1	0.00%
Mobile Home Locator	1	1	1	0.00%
Appraisal Data Collector	-	-	-	0.00%
Computer Specialist	-	-	-	0.00%
Data Processing Technician	-	-	-	0.00%
Mapper/Appraiser	-	-	-	0.00%
Real Property Appraiser	-	-	-	0.00%
Real Property Appraiser I	-	-	-	0.00%
Residential Land Appraiser/Sales Analyst	-	-	-	0.00%
Sr. Real Property Appraiser	-	-	-	0.00%
Total Board of Assessors	24	24	24	0.00%
Facilities Maintenance:				
Facilities Maintenance Technician	5	5	5	0.00%
Custodial Crewleader	1	1	1	0.00%
Custodian	9	9	9	0.00%
Mail Clerk	1	1	1	0.00%
Facilities Maintenance Supervisor	1	1	1	0.00%
Grounds Maintenance Worker	4	4	4	0.00%
Grounds Maintenance Crewleader	1	1	1	0.00%
Grounds Equipment Operator	3	3	3	0.00%
Grounds Equipment Supervisor	-	-	-	0.00%
Total Facilities Maintenance	25	25	25	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
County Engineer:				
County Engineer	1	1	1	1
Environmental Manager	1	1	1	1
Sr. Project Manager	-	2	2	2
Sr. Engineering Technician	1	1	1	1
Stormwater Technician	1	1	1	1
Engineering Design Technician	-	-	-	1
New Construction Inspector	1	-	-	-
Principal Engineering Inspector	1	-	-	-
Total County Engineer	6	6	6	7
Superior Court:				
Superior Court Judge	5	5	5	5
Bailiff	3	5	5	5
Official Court Reporter	5	5	2	2
Law Clerk	2	2	2	2
Total Superior Court	15	17	14	14
Community Service:				
Community Service Director	1	1	1	1
Community Service Deputy	-	-	1	1
Total Community Service	1	1	2	2
Clerk of Court:				
Clerk of Superior Court	1	1	1	1
Chief Clerk	1	1	1	1
Sr. Deputy Clerk	3	4	4	4
Deputy Clerk	9	8	8	8
Court Clerk	8	8	8	9
Total Clerk of Court	22	22	22	23
State Court:				
State Court Judge	1	2	2	2
Judicial Administrative Specialist	-	1	1	2
Court Reporter	1	1	1	1
Court Coordinator	-	1	1	1
Release Service Coordinator	-	-	-	1
Court Reporter/Administrative Assistant	-	-	1	-
Total State Court	4	5	6	7

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
County Engineer:				
County Engineer	1	1	1	0.00%
Environmental Manager	1	1	1	0.00%
Sr. Project Manager	2	2	2	0.00%
Sr. Engineering Technician	1	1	1	0.00%
Stormwater Technician	1	1	1	0.00%
Engineering Design Technician	1	1	1	0.00%
New Construction Inspector	-	-	-	0.00%
Principal Engineering Inspector	-	-	-	0.00%
Total County Engineer	7	7	7	0.00%
Superior Court:				
Superior Court Judge	5	5	5	0.00%
Bailiff	5	5	5	0.00%
Official Court Reporter	2	2	2	0.00%
Law Clerk	2	2	2	0.00%
Total Superior Court	14	14	14	0.00%
Community Service:				
Community Service Director	1	1	1	0.00%
Community Service Deputy	1	1	-	(100.00)%
Total Community Service	2	2	1	(50.00)%
Clerk of Court:				
Clerk of Superior Court	1	1	1	0.00%
Chief Clerk	1	1	1	0.00%
Sr. Deputy Clerk	4	4	4	0.00%
Deputy Clerk	8	8	8	0.00%
Court Clerk	9	9	9	0.00%
Total Clerk of Court	23	23	23	0.00%
State Court:				
State Court Judge	2	2	2	0.00%
Judicial Administrative Specialist	2	2	2	0.00%
Court Reporter	1	2	1	0.00%
Court Coordinator	1	1	1	0.00%
Release Services Coordinator	1	1	1	0.00%
Court Reporter/Administrative Assistant	1	1	1	0.00%
Total State Court	7	8	7	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Solicitor:				
Solicitor	1	1	1	1
Administrative Coordinator	-	1	1	1
Sr. Legal Secretary	1	1	1	1
Administrative Clerk	1	1	1	1
Administrative Secretary	-	-	-	-
Assistant Solicitor	1	1	1	1
Legal Secretary	1	1	1	1
Total Solicitor	6	6	6	6
Magistrate Court:				
Chief Magistrate Judge	1	1	1	1
Magistrate Judge	1	1	1	1
Magistrate Judge On-Call	-		-	-
Magistrate Clerk of Court	-	1	1	1
Sr. Deputy Clerk	-	1	1	1
Deputy Clerk	5	5	5	5
Chief Constable	1	1	1	1
Constable	1	1	1	1
Chief Clerk	1	-	-	-
Magistrate Court Clerk	1	-	-	-
Total Magistrate Court	11	11	11	11
Probate Court:				
Probate Court Judge	1	1	1	1
Chief Probate Clerk	1	1	1	1
Sr. Deputy Clerk	2	2	2	2
Deputy Clerk	2	2	2	2
Associate Probate Judge	-	-	1	-
Total Probate Court	6	6	7	6
Juvenile Court:				
Juvenile Court Judge	1	1	1	1
Juvenile Legal Representative	1	1	1	1
Total Juvenile Court	2	2	2	2
Alternative Dispute Resolution:				
ADR Administrative Assistant	-	-	-	-
Total Alternative Dispute Resolution	-	-	-	-

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Solicitor:				
Solicitor	1	1	1	0.00%
Administrative Coordinator	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	0.00%
Administrative Clerk	1	1	1	0.00%
Administrative Secretary	-	1	-	0.00%
Assistant Solicitor	1	2	1	0.00%
Legal Secretary	1	1	1	0.00%
Total Solicitor	6	8	6	0.00%
Magistrate Court:				
Chief Magistrate Judge	1	1	1	0.00%
Magistrate Judge	1	1	1	0.00%
Magistrate Judge On-Call	-	1	1	100.00%
Magistrate Clerk of Court	1	1	1	0.00%
Sr. Deputy Clerk	1	1	1	0.00%
Deputy Clerk	5	5	5	0.00%
Chief Constable	1	1	1	
Constable	1	1	1	0.00%
Chief Clerk	-	-	-	0.00%
Magistrate Court Clerk	-	-	-	0.00%
Total Magistrate Court	11	12	12	9.09%
Probate Court:				
Probate Court Judge	1	1	1	0.00%
Chief Probate Clerk	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	0.00%
Deputy Clerk	2	3	2	0.00%
Associate Probate Clerk	-	-	-	0.00%
Total Probate Court	6	7	6	0.00%
Juvenile Court:				
Juvenile Court Judge	1	1	1	0.00%
Juvenile Legal Representative	1	1	1	0.00%
Total Juvenile Court	2	2	2	0.00%
Alternative Dispute Resolution:				
ADR Administrative Assistant	-	-	1	100.00%
Total Alternative Dispute Resolution	-	-	1	100.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Sheriff – Administration:				
Sheriff	1	1	1	1
Office Manager	1	1	1	1
Administrative Technician	1	1	1	1
Administrative Clerk	12	12	12	12
Chief Deputy	1	1	1	1
Major	1	1	1	1
Total Sheriff – Administration	17	17	17	17
Sheriff – Enforcement:				
Captain	4	4	4	4
Lieutenant	9	9	9	9
Staff Sergeant	8	9	9	9
Sergeant	10	10	10	10
Corporal	6	4	4	4
Investigator	25	25	23	23
Deputy	48	51	51	53
DARE Officer	2	2	2	2
Resource Officer	6	6	7	7
Transportation Coordinator	1	1	1	1
Truancy Officer	1	1	1	1
Training Officer	1	-	-	-
Total Sheriff – Enforcement	121	122	121	123
Sheriff – Jail:				
Captain	1	1	1	1
Staff Sergeant	5	6	6	6
Sergeant	4	4	4	4
Corporal	4	4	4	4
Deputy Sheriff – Transport	-	-	-	-
Jail Operations Officer	69	67	67	67
Booking Officer	11	11	11	11
Sr. Maintenance Technician	1	1	1	1
Custodian	1	1	1	1
Administrative Secretary	-	1	1	1
Lieutenant	2	2	2	2
Total Sheriff – Jail	99	98	98	98
Total Sheriff	237	237	236	238

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Sheriff – Administration:				
Sheriff	1	1	1	0.00%
Office Manager	1	1	1	0.00%
Administrative Technician	1	1	1	0.00%
Administrative Clerk	12	12	12	0.00%
Chief Deputy	-	-	-	(100.00)%
Major	-	-	-	(100.00)%
Total Sheriff – Administration	15	15	15	(11.76)%
Sheriff – Enforcement:				
Captain	4	4	4	0.00%
Lieutenant	9	9	9	0.00%
Staff Sergeant	9	9	9	0.00%
Sergeant	10	10	10	0.00%
Corporal	3	3	3	(25.00)%
Investigator	23	23	23	0.00%
Deputy	52	52	52	(1.89)%
DARE Officer	2	2	2	0.00%
Resource Officer	7	7	7	0.00%
Transportation Coordinator	1	1	1	0.00%
Truancy Officer	1	1	1	0.00%
Training Officer	-	-	-	0.00%
Total Sheriff – Enforcement	121	121	121	(1.63)%
Sheriff – Jail:				
Captain	1	1	1	0.00%
Staff Sergeant	5	5	5	(16.67)%
Sergeant	4	4	4	0.00%
Corporal	5	5	5	25.00%
Deputy Sheriff – Transport	6	6	6	100.00%
Jail Operations Officer	67	67	67	0.00%
Booking Officer	11	11	11	0.00%
Sr. Maintenance Technician	1	1	1	0.00%
Custodian	1	1	1	0.00%
Administrative Secretary	1	1	1	0.00%
Lieutenant	-	-	-	(100.00)%
Total Sheriff – Jail	102	102	102	4.08%
Total Sheriff	238	238	238	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Animal Services:				
Animal Services Director	1	1	1	1
Animal Control Officer	4	5	5	5
Animal Control Field Supervisor	-	-	-	-
Animal Control Dispatcher	-	-	-	-
Sr. Animal Shelter Attendant	-	-	-	-
Animal Shelter Attendant	5	4	3	4
PT Animal Shelter Attendant	2	4	4	4
Kennel Attendant	-	-	1	-
Total Animal Services	12	14	14	14
Emergency Management:				
EMA Director	1	1	1	1
Total Emergency Management	1	1	1	1
Coroner:				
Coroner	1	1	1	1
Administrative Assistant	-	-	-	-
Deputy Coroner	1	1	1	1
Total Coroner	2	2	2	2
Public Works – Administration:				
Public Works Director	1	1	1	1
Administrative Secretary	1	2	2	2
Administrative Assistant	1	1	1	1
Instrument Technician	1	1	1	1
Survey Crew Supervisor	-	1	1	1
Administrative Clerk	1	-	-	-
Party Chief	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 Crewleader	1	1	1	1
Road Maintenance Worker	2	2	2	2
Total Patching	3	3	3	3

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Animal Services:				
Animal Services Director	1	1	1	0.00%
Animal Control Officer	5	3	5	0.00%
Animal Control Field Supervisor	-	1	-	0.00%
Animal Control Dispatcher	-	1	-	0.00%
Sr. Animal Shelter Attendant	1	1	1	100.00%
Animal Shelter Attendant	3	3	3	(25.00)%
PT Animal Shelter Attendant	4	4	4	0.00%
Kennel Attendant	-	-	-	0.00%
Total Animal Services	14	14	14	0.00%
Emergency Management:				
EMA Director	1	1	1	0.00%
Total Emergency Management	1	1	1	0.00%
Coroner:				
Coroner	1	1	1	0.00%
Administrative Assistant	-	1	-	0.00%
Deputy Coroner	1	1	1	0.00%
Total Coroner	2	3	2	0.00%
Public Works – Administration:				
Public Works Director	1	1	1	0.00%
Administrative Secretary	2	2	2	0.00%
Administrative Assistant	1	1	1	0.00%
Instrument Technician	1	1	1	0.00%
Survey Crew Supervisor	1	1	1	0.00%
Administrative Clerk	-	-	-	0.00%
Party Chief	-	-	-	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 Crewleader	1	1	1	0.00%
Road Maintenance Worker	2	2	2	0.00%
Total Patching	3	3	3	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Signs:				
Sr. Sign Maintenance Worker	1	1	1	1
Sign Crew Supervisor	1	1	1	1
Total Signs	2	2	2	2
Road Maintenance:				
Drainage Crew Supervisor	-	2	2	2
Mowing Equipment Operator	3	3	3	3
Sr. Heavy Equipment Operator	4	4	4	4
Truck Driver	4	4	4	4
Heavy Equipment Operator	7	7	7	7
Road Maintenance Worker	5	5	5	5
Mowing Crewleader	-	1	1	1
Ditching Crew Supervisor	2	-	-	-
Road Maintenance Supervisor	1	-	-	-
Road Superintendent	1	1	1	-
Total Road Maintenance	27	27	27	26
Total Public Works – Road Maintenance	39	39	39	38
Road Constriction:				
Construction/Material Transport Supervisor	1	1	1	1
Material Transport Crewleader	-	1	1	1
Heavy Equipment Operator	2	1	1	1
Fuel Truck Driver	-	1	1	1
Truck Driver	5	5	5	5
Material Transport Crew Supervisor	1	-	-	-
Total Road Construction	9	9	9	9
Total General Fund	490	495	493	497
Special Revenue Funds:				
Commissary:				
Custodian	1	1	1	1
Jail Operations Officer	1	1	1	1
Total Commissary	2	2	2	2
DUI Accountability Court:				
DUI Court Coordinator	-	-	-	-
Total DUI Accountability Court	-	-	-	-

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
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:				
Drainage Crew Supervisor	2	2	2	0.00%
Mowing Equipment Operator	3	3	3	0.00%
Sr. Heavy Equipment Operator	4	4	4	0.00%
Truck Driver	4	4	4	0.00%
Heavy Equipment Operator	7	7	7	0.00%
Road Maintenance Worker	5	5	5	0.00%
Mowing Crewleader	1	1	1	0.00%
Ditching Crew Supervisor	-	-	-	0.00%
Road Mowing Supervisor	-	-	-	0.00%
Road Superintendent	-	-	-	0.00%
Total Road Maintenance	26	26	26	0.00%
Total Public Works – Road Maintenance	38	38	38	0.00%
Road Construction:				
Construction/Material Transport Supervisor	1	1	1	0.00%
Material Transport Crewleader	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	0.00%
Fuel Truck Driver	1	1	1	0.00%
Truck Driver	5	5	5	0.00%
Material Transport Crew Supervisor	-	-	-	0.00%
Total Road Construction	9	9	9	0.00%
Total General Fund	497	507	497	0.00%
Special Revenue Funds:				
Commissary:				
Custodian	1	1	1	0.00%
Jail Operations Officer	1	1	1	0.00%
Total Commissary	2	2	2	0.00%
DUI Accountability Court:				
DUI Court Coordinator	1	1	1	100.00%
Total DUI Accountability Court	1	1	1	100.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Alternative Dispute Resolution:				
ADR Administrative Assistant	1	1	1	1
Secretary	1	1	1	1
Total Alternative Dispute Resolution	2	2	2	2
Sheriff – HEAT Grant:				
Deputy Sheriff – HEAT	-	-	3	3
Total Sheriff – HEAT Grant	-	-	3	3
Solicitor – VOCA Grant:				
Victim Advocate	1	1	2	2
Total Solicitor – VOCA Grant	1	1	2	2
Jail Operations:				
Maintenance Coordinator	1	1	1	1
Total Jail Operations	1	1	1	1
911 Operations:				
911 Director	1	1	1	1
Operations Supervisor	1	1	1	1
Team Leader	4	4	4	4
Assistant Team Leader	4	4	4	4
Training Officer	1	1	1	1
Accreditation Manager	1	1	1	1
Telecommunications Specialist	11	11	11	13
Telecommunications Operator	10	11	12	13
System Manager	-	1	1	1
Administrative Assistant	-	1	1	1
PT Telecommunications Specialist	-	1	1	1
PT Telecommunications Technician	-	1	-	-
Total 911 Center	36	38	38	41
Solicitor - Victim/Witness:				
Sr. Victim Advocate	-	1	1	1
PT Administrative Secretary	1	1	1	1
Victim Advocate	1	-	-	-
Total Solicitor – Victim/Witness	2	2	2	2

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
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%
Sheriff – HEAT Grant:				
Deputy Sheriff – HEAT	3	3	3	0.00%
Total Sheriff – HEAT Grant	3	3	3	0.00%
Solicitor – VOCA Grant:				
Victim Advocate	2	2	2	0.00%
Total Solicitor – VOCA Grant	2	2	2	0.00%
Jail Operations:				
Maintenance Coordinator	1	1	1	0.00%
Total Jail Operations	1	1	1	0.00%
911 Operations:				
911 Director	1	1	1	0.00%
Operations Supervisor	1	1	1	0.00%
Team Leader	4	4	4	0.00%
Assistant Team Leader	4	4	4	0.00%
Training Officer	1	1	1	0.00%
Accreditation Manager	1	1	1	0.00%
Telecommunications Specialist	13	13	13	0.00%
Telecommunications Operator	13	13	13	0.00%
System Manager	1	1	1	0.00%
Administrative Assistant	1	1	1	0.00%
PT Telecommunications Specialist	1	1	1	0.00%
PT Telecommunications Technician	-	-	-	0.00%
Total 911 Operations	41	41	41	0.00%
Solicitor – Victim/Witness:				
Sr. Victim Advocate	1	1	1	0.00%
PT Administrative Secretary	1	1	1	0.00%
Victim Advocate	-	-	-	0.00%
Total Solicitor – Victim/Witness	2	2	2	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Fire:				
Fire Chief	1	1	1	1
Fire Marshall	1	1	1	1
Fire Prevention Inspector	-	1	1	1
Training Officer	1	1	1	1
Code Enforcement Officer	-	4	4	4
Administrative Assistant	-	-	-	-
Sergeant	3	3	3	3
Lieutenant	-	-	-	-
Firefighter/First Responder	9	9	9	9
Fire/Enforcement Inspector	1	-	-	-
Zoning/Enforcement Officer	4	-	-	-
Total Fire	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
Zoning:				
Zoning Administrator	1	1	1	1
Administrative Technician	1	1	1	1
Zoning Analyst	-	1	1	1
Administrative Assistant	1	-	-	-
Total Zoning	3	3	3	3
Total Special Revenue Funds	70	72	76	79

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Fire:				
Fire Chief	1	1	1	0.00%
Fire Marshall	1	1	1	0.00%
Fire Prevention Inspector	1	1	1	0.00%
Training Officer	1	1	1	0.00%
Code Enforcement Officer	3	3	3	(25.00)%
Administrative Assistant	1	1	1	100.00%
Sergeant	3	3	3	0.00%
Lieutenant	-	3	-	0.00%
Firefighter/First Responder	9	6	9	0.00%
Fire/Enforcement Inspector	-	-	-	0.00%
Zoning/Enforcement Officer	-	-	-	0.00%
Total Fire	20	20	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%
Zoning:				
Zoning Administrator	1	1	1	0.00%
Administrative Technician	1	1	1	0.00%
Zoning Analyst	1	1	1	0.00%
Administrative Assistant	-	-	-	0.00%
Total Zoning	3	3	3	0.00%
Total Special Revenue Funds:	80	80	79	0.00%

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Approved Positions

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget
Enterprise Funds:				
Water & Sewer – Operations:				
Utilities Director	1	1	1	1
Principal Utilities Inspector	1	1	1	1
Utilities Maintenance Technician	-	2	2	2
Customer Service Supervisor	1	1	1	1
Customer Service Clerk	2	2	3	3
Utilities Service Worker	10	10	10	10
Sr. Utility Maintenance Worker	1	1	1	1
Superintendent	1	1	1	1
Sr. Operations Technician	-	-	-	-
Wastewater Facilities Technician	-	-	-	-
Utility Assistant Supervisor	-	-	-	1
Utilities Maintenance Worker	2	-	-	-
Total Water & Sewer Operations	19	19	20	21
Water & Sewer – Moody:				
Utility Service Worker	-	-	-	-
Sr. Utility Maintenance Technician	-	-	-	-
Utility Operations Supervisor	-	-	-	-
Total Water & Sewer – Moody	-	-	-	-
Total Enterprise Funds	19	19	20	21
Internal Service Funds:				
Shop Maintenance:				
Fleet Manager	-	-	-	-
Mechanic	5	3	3	3
Welder	1	1	1	1
Maintenance Supervisor	1	1	1	1
Inventory Coordinator	1	1	1	1
Sr. Mechanic	-	2	2	2
Mechanic's Helper	1	1	1	1
Total Shop Maintenance	9	9	9	9
Total Internal Service Fund	9	9	9	9
Total Positions	588	595	598	606

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Approved Positions

	FY 2017 YTD	FY 2018 Request	FY 2018 Budget	Percent Change
Enterprise Funds:				
Water & Sewer – Operations:				
Utilities Director	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	0.00%
Utilities Maintenance Technician	2	2	2	0.00%
Customer Service Supervisor	1	1	1	0.00%
Customer Service Clerk	3	3	3	0.00%
Utility Service Worker	8	8	8	(20.00)%
Sr. Utility Maintenance Worker	1	1	1	0.00%
Superintendent	1	1	1	0.00%
Sr. Operations Technician	1	1	1	100.00%
Wastewater Facilities Technician	1	1	1	100.00%
Utilities Assistant Supervisor	-	-	-	(100.00)%
Utilities Maintenance Worker	-	-	-	0.00%
Total Water & Sewer – Operations	20	20	20	(4.76)%
Water & Sewer – Moody:				
Utility Service Worker	1	1	1	100.00%
Sr. Utility Maintenance Technician	1	1	1	100.00%
Utility Operations Supervisor	1	1	1	100.00%
Total Water & Sewer – Moody	3	3	3	100.00%
Total Enterprise Funds	23	23	23	9.52%
Internal Service Funds:				
Shop Maintenance:				
Fleet Manager	-	1	-	0.00%
Mechanic	3	3	3	0.00%
Welder	1	1	1	0.00%
Maintenance Supervisor	1	1	1	0.00%
Inventory Coordinator	1	1	1	0.00%
Sr. Mechanic	2	2	2	0.00%
Mechanic's Helper	1	1	1	0.00%
Total Shop Maintenance	9	10	9	0.00%
Total Internal Service Funds	9	10	9	0.00%
Total Positions	609	620	608	0.33%

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Millage History

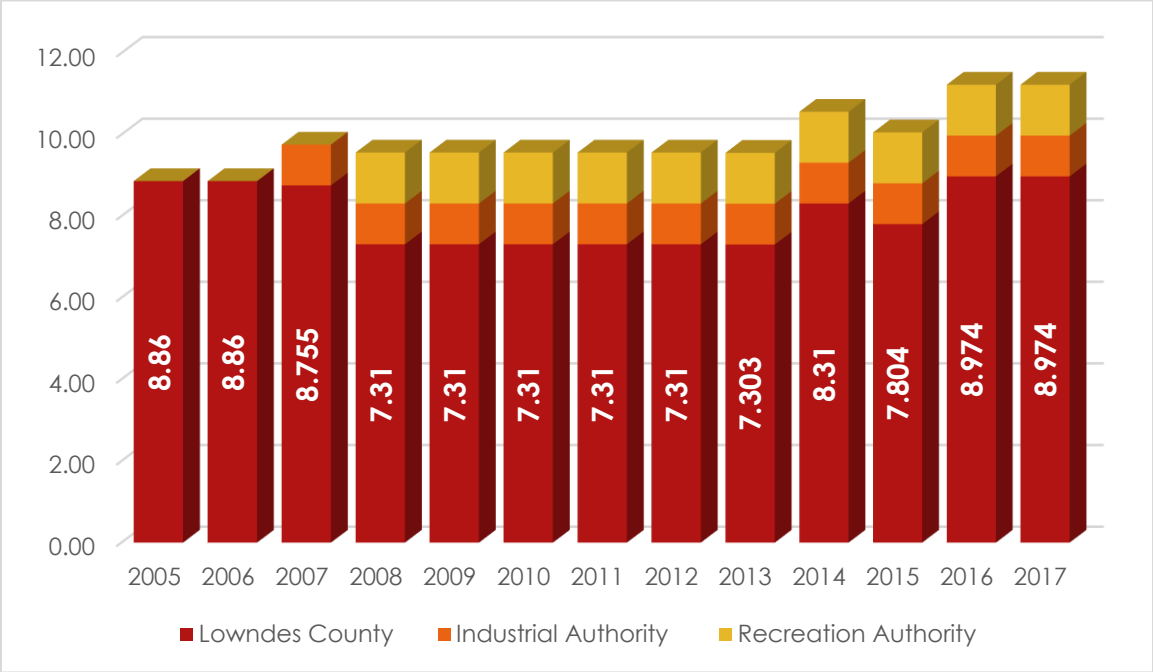


FIGURE 120 - MILLAGE HISTORY

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Five Year Projection

General Fund Highlights:

- Tax Revenues, which make up the majority of general fund revenues, significantly declined or have been virtually flat for the past several years. While there have been small millage adjustments, legislative changes and the economy have both had an impact on sales tax as well as property tax. During 2016, there was a delay in the Board of Assessors' Office which caused property tax bills to be significantly late. As a result, the Board elected to roll back millage to the calculated rate.

    - Property Taxes, other than motor vehicles have shown a very slight increase in recent years. The Board increased the millage rate in 2015; however, the Board of Assessors re-evaluated properties during 2016. While this initially showed an increase, there were a large number of appeals and the net result was no significant growth. While the incorporated digests show declines, the unincorporated has managed to make up the difference, resulting in the slight increases. Property taxes in general over the past four years have increased in one year then decreased or remained flat the following year. On average, the increase is just over 4.5%. For projection purposes, the model uses 3.5% growth.

    - Motor Vehicles continue to decrease as vehicles under the old ad valorem system continue to be sold or depreciated. These revenues are anticipated to decline significantly annually. The TAVT accounts for the vehicles under the new system. There was a significant decline in 2016 following an adjustment by the State to the rate paid out to local governments. Any increase would be very modest.

    - Local Option Sales Tax (LOST) dropped significantly when the economy turned around 2010. While there was a small spike in 2015, the revenues for 2016 and 2017 declined again. A very modest growth over the next few years is projected. LOST is down an average of 1% annually; however, the model projects a very modest increase.

    - Other tax revenues remain relatively steady, growing slightly each year. Penalties and interest on delinquent taxes have shown a slight decline.

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Five Year Projection

- Fine revenues had been declining for years but have taken a turn in the past six months, indicating that those may be back on track. Anticipated increases are still relatively conservative.

- As of July 1, 2017, the rate for prisoner housing was increased by the Sheriff. Once the impact of that is determined, increased revenues or decreases in jail population, the budget will be adjusted accordingly.

- Other General Fund revenues remain steady with slight increase from year to year.

- More than half of General Fund expenditures are related to personnel costs. For several years, the number of new positions has been limited and many departments are still short-handed. This may need to be addressed over the next several years but will be done conservatively. Retirement costs continue to increase but have been offset by improvements in health insurance costs. The County will generally anticipate at least a merit increase of 1.25% annually in salaries. For the model, an increase of 4% annually was used.

- A major portion of Services & Contracts is utility costs and appropriations to outside agencies. While the cost of utilities has increased steadily, the County works to eliminate any unnecessary costs and duplications. On average, utility costs are down. A flat cost was used for the model.

- Appropriations consists of outside agency funding, public safety radio system charges and contingency. The public safety radio system showed an increase in 2018 due to a change in the maintenance contract that will save money over time. Funding for outside agencies is virtually flat. Contingency remains relatively stable depending on the availability of funds.

- While there is some capital expense included in the General Fund, the majority of capital outlay is planned to come from SPLOST funds. Following the five-year projection for the General Fund is an anticipated spending list for SPLOST.

- Debt Service in the General Fund is primarily related to the first phase of the Judicial Complex. This debt will be paid off in 2024. The County does not anticipate additional debt issues in the next several years. The second phase of the Judicial Complex was paid off in a prior SPLOST.

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Five Year Projection

(in $1,000s)	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Revenues:					
Property Tax	$32,447.0	$33,582.6	$34,758.0	$35,974.5	$37,233.6
Title Ad Valorem Tax	2,000.0	2,040.0	2,080.8	2,122.4	2,164.9
Local Option Sales Tax	11,500.0	11,750.0	12,000.0	12,250.0	12,500.0
Other Taxes	605.0	610.0	615.0	620.0	625.0
Penalties & Interest	575.0	600.0	600.0	600.0	600.0
Licenses & Permits	5.0	5.0	5.0	5.0	5.0
Intergovernmental	271.2	275.0	280.0	285.0	290.0
Charges for Service	3,921.8	4,078.7	4,241.8	4,411.5	4,588.0
Fines & Forfeitures	1,950.0	2,008.5	2,068.8	2,130.8	2,216.0
Investment Income	10.0	10.5	11.0	11.5	12.0
Miscellaneous	42.5	50.0	50.0	50.0	50.0
Operating Transfers	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0
Total Revenues	$54,412.5	$56,095.3	$57,795.4	$59,545.7	$61,369.5
Expenditures:					
Personal Services	$27,026.7	$28,107.8	$29,232.1	$30,401.4	$31,617.4
Utilities	1,345.3	1,345.3	1,345.3	1,345.3	1,345.3
Appropriations	11,919.2	12,132.2	12,227.4	12,328.3	12,435.5
Other Services & Contracts	9,138.8	9,413.0	9,695.4	9,986.2	10,285.8
Supplies & Materials	314.9	327.5	340.6	354.2	368.4
Capital Outlay	2,528.1	2,500.0	2,500.0	2,500.0	2,500.0
Debt Service	1,255.5	1,255.5	1,255.5	1,255.5	1,255.5
Operating Transfers	884.0	885.0	886.0	887.0	888.0
Total Expenditures	$54,412.5	$56,966.3	$57,482.3	$59,057.9	$60,695.9
Surplus (Challenge)	$-	$(871.0)	$313.1	$487.8	$673.6

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Five Year Projection

Special Purpose Local Option Sales Tax VII –
Data as of 6/30/16

Project	Original Estimate	Current Estimate	Current Expended	Percent Complete
Road, Street & Bridge Improvements	$25,000,000	$19,424,658	$11,296,673	58.16%
Road, Street & Bridge Equipment	1,838,000	1,429,490	35,525	2.28%
Water & Sewer Improvements and Equipment	17,410,500	13,538,906	4,230,381	31.25%
Law Enforcement Vehicles & Storage Facilities	1,500,000	1,166,638	432,759	18.55%
911 Center Improvements	984,500	765,704	-	0.00%
Public Safety Radio System	4,500,000	4,500,000	-	0.00%
Parks & Recreation Facilities	3,500,000	3,500,000	29,927	0.86%
Animal Shelter Improvements	800,000	800,000	665	0.08%
Civic Center Improvements	150,000	176,000	166,380	94.53%
Historic Courthouse Improvements	2,000,000	2,000,000	2,490	0.12%
Library Improvements & Equipment	1,582,000	1,582,000	9,425	0.60%
Airport Improvements	150,000	150,000	93,667	62.44%
City of Dasher	1,245,000	1,058,250	430,471	40.68%
City of Hahira	3,765,000	3,200,250	1,301,791	40.68%
City of Remerton	1,545,000	1,313,250	534,206	40.68%
City of Lake Park	1,005,000	854,250	347,485	40.68%
City of Valdosta	80,025,000	68,021,250	27,669,523	40.68%
Total	$150,000,000	$125,813,742	$46,578,368	

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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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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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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

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.

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Cc

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.

CVDA: The Central Valdosta Development Authority, manages the processing of enhancing the Downtown area

Dd

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

Debt Service: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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

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Dd

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.

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

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Ee

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

Fiduciary Fund: A fund that reports assets that are held in a trustee or agency capacity and therefore cannot be used to support the government's own programs

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

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

Fiscal Year: The twelve-month period designated by the County signifying the beginning and ending period for recording financial transactions. The County has specified July 1 through June 30 as its fiscal year.

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

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

FTE: Full Time Equivalent – referring to personnel

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Ff

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

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

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

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

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

Gg

GAAP: See Generally Accepted Accounting Principles

GASB: Governmental Accounting Standard's Board

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

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

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

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

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guideline for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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Gg

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

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

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Hh

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

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.

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Ll

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 "measurable" and "available to finance expenditures of the current period."

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

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

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

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Nn

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

Oo

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

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

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

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

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

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

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

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

Pp

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

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

Penalties and Interest: Fees collected for violation or delinquency

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

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Pp

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

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

Property Taxes: The revenues from current and delinquent taxes and the penalties and interest. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

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

Qq

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

Rr

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

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

Reserve: An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for the appropriation and subsequent spending.

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

Retained Earnings: A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue: Funds that the County receives as income.

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

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

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Rr

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

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

Structurally Balanced Budget: A budget where recurring revenues exceed recurring expenditures

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

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Tt

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

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

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

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

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

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

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

Uu

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

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.

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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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