

Lowndes County, Georgia

Fiscal Year 2019 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
Keven Beals, Human Resource Director
Crystal McGhin, Chief Accountant
Suzanne Beals, Sr. Receivables 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 Court Judge
Ashley Paulk, Sheriff
Austin Fiveash, Coroner

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lowndes County Board of Commissioners

Georgia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

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, 2017. In order to receive the award, a government must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communications device. The award is for a period of one year only. We believe our current budget document continues to conform to the program criteria and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for twelve 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, 2017. 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 eleven consecutive years.

Table of Contents

Introduction		
Transmittal Letter		10
Commission Goals		16
How to Use this Document		19
A History of Lowndes County		20
Community Profile		23
County Maps		28
The Budget Process		29
The Budget Calendar		30
Budgeting and Accounting Controls		31
Fund Structure and Basis of Accounting		32
Functional Units		35
Financial Policies		
	Accounting and Auditing Policy	37
	Budget and Equity Policy	38
	Capital Improvement Plan Policy	40
	Investment Policy	41
	Debt Management Policy	44
	Grants Management Policy	48
Organizational Structure		51
Personnel Summary		52
Financial Summary		
Financial Summary		55
	General Fund	57
	Commissary Fund	58
	Drug Seizure Fund	59
	Law Library Fund	60
	Accommodation Excise Tax Fund	61
	Intergovernmental Grants Fund	62
	Jail Operations Fund	63
	Drug Abuse Treatment Fund	64
	Emergency Communications Fund	65
	Victim/Witness Fund	66
	Special Services Fund	67
	SPLOST V Fund	68
	Judicial/Administration and Jail Construction Fund	69
	SPLOST VI Fund	70
	SPLOST VII Fund	71

Table of Contents

Financial Summary		
	Public Roads – LMIG Fund	72
	CDBG Second Harvest Construction Fund	73
	CDBG Children's Advocacy Center Construction Fund	74
	Water & Sewer Fund	75
	Landfill Fund	76
	Tax Lighting District Fund	77
	Equipment Maintenance Fund	78
	Health Insurance Fund	79
	Fleet Manager Fund	80
	Workers Compensation Fund	81
	Technology Fleet Fund	82
Revenues by Source		83
Revenue Charts		87
Revenue Sources and Assumptions		88
Expenditures/Expenses by Fund and Function		105
Expenditures/Expenses by Fund and Type		109
Expenditure/Expense Charts		113
Fund Balance/Fund Equity History		114
Debt Service		116
Capital Improvements		120
General Fund		
Revenues by Source		127
Revenue Charts		130
Expenditures by Function and Type		131
Expenditures by Type and Line		133
Expenditure Charts		136
Board of Commissioners		137
County Clerk		139
County Manager		142
Board of Elections		145
Finance		148
Human Resources		151
Information Technology Services		154
Tax Commissioner		157
Board of Assessors		159
Facilities Maintenance		161
County Engineer		165

Table of Contents

General Fund		
Superior Court		168
Community Corrections		170
Clerk of Court		173
State Court		176
Solicitor General		179
Magistrate Court		181
Probate Court		184
Juvenile Court		186
Probation		188
Sheriff		190
Animal Services		192
Emergency Management		195
Coroner		198
Public Works – Administration		200
Road Maintenance		202
Road Construction		205
Non-Departmental		208
	County Attorney	
	ITS Projects	
	General Facilities	
	NPDES – Stormwater	
	Contingency	
	District Attorney	
	District Court Administrator	
	Alternative Dispute Resolution	
	Public Defender	
	Emergency Medical Services	
	Traffic Lighting	
	Feed the Elderly	
	Mental Health	
	Public Health	
	Extension Service	
	Family Services	
	Library	
	Moody Support Group	
	Industrial Authority	
	Recreation Authority	

Table of Contents

General Fund		
Non-Departmental		208
	Board of Equalization	
	Operating Transfers	
Special Revenue Funds		
Commissary Fund		209
	Sheriff – Commissary	212
Drug Seizures Fund		213
Law Library Fund		214
Accommodation Excise Tax Fund		215
Intergovernmental Grants Fund		216
Jail Operations Fund		219
	Sheriff – Jail Operations	221
Drug Abuse Treatment Fund		222
Emergency Communications Fund		225
	Facilities Maintenance	229
	911 Operations	230
	Radio Communications	233
	Public Safety Radio System	234
Victim/Witness Fund		235
Special Services Fund		238
	Facilities Maintenance	243
	Fire	244
	Mosquito Control	247
	County Planner	249
	Zoning	251
	Non-Departmental	253
	Contingency	
	SGRC Dues	
	Arts Commission	
	Airport Authority	
	Planning Commission/MPO	
	VALOR/GIS	
	Operating Transfers	
Enterprise Funds		
Water & Sewer Fund		254
	Facilities Maintenance	259

Table of Contents

Enterprise Funds		
Water & Sewer Fund		
	Water & Sewer – Operations	260
	Water & Sewer – Moody	262
Landfill Fund		264
	Landfill	267
Tax Lighting District Fund		268
	Tax Lighting Districts	269
Internal Service Funds		
Equipment Maintenance Fund		270
	Shop Maintenance	274
	Fuel Center	276
Health Insurance Fund		277
Fleet Manager Fund		278
Workers Compensation Fund		279
Technology Fleet Fund		280
Appendices		
Approved Positions		281
Millage History		293
Five-Year Projection		294
Glossary of Terms		297

June 19, 2018

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 proposed budget for Lowndes County for the year ending June 30, 2019. 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. At your direction, we have taken a hard look at things that we felt were very much needed to continue to meet those demands and improve the quality of life for our citizens. Those additions and upgrades are included in the budget presented to you now. In saying all of this, I would also like to take a moment to commend the staff and officials of Lowndes County for their efforts in maintaining that level of service with the resources available to them.

Much planning and preparation goes into each year's budget. At the Annual Planning Meeting, the Board determines the goals and objectives for the coming year. This sets the tone for the new budget and gives us direction as we prepare the documents for presentation. Additionally, the County contracts as necessary for studies and plans to help with the process. This includes a pay plan, merit increase plan, capital improvement plan, comprehensive plan, water and sewer master plan and a water and sewer rate study. These various resources are all considered in formulating the new budget as well as the impact of any new demands, population increases, inflation or legislative changes.

Return to Table of Contents

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 these difficult times. Obviously, one of the most difficult years was 2011. During that year, there was a reduction in force, early retirements and significant reduction to funding for outside agencies. Very few of those positions have been added back as of today. We have since looked at ways to improve our employee insurance program and have implemented a wellness program in hopes of reducing health care claims while improving the overall health of our employees. We are working smarter and are a stronger, leaner government because of these efforts.

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

Accomplishments:

* GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award for the twelfth consecutive year for its budget beginning July 1, 2017.
* GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Finance 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.

Events:

* Millage Rate: Lowndes County made no adjustments to the millage rate for 2017, leaving the County portion at 8.74 mills. It is the goal of the Board of pass a budget with no expectation for an increase in 2018 as well.
* Employee Compensation: As directed by the Board, staff looked at employee compensation and any needed cost of living adjustments. Based on funding availability and need, the Board felt that the most effective option for employees was a cost of living increase which will become effective in July, 2018.
* Technology Fleet Fund: During 2017, the Board addressed issues with information technology through the creation of the Technology Fleet Fund. Additionally, in 2018, a department was created for ITS projects. Once the project becomes operational, the application can be moved to the Technology Fleet Fund for users to share in the cost. Additionally, costs were allocated to the appropriate departments rather than being shared by all. Staff continues to make adjustments to the mechanics of the fund annually.

Return to Table of Contents

* Moody AFB Water and Wastewater System: During 2017, Lowndes County entered into a contract with Moody Air Force Base to service their water and wastewater systems. Additional personnel were added during the year and Moody pays Lowndes County for the operation of the system.

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

* Special Purpose Local Option Sales Tax (SPLOST) and Local Option Sales Tax (LOST): In the past several years, collection of sales taxes has been flat or even in a slight decline. Fiscal year 2018 has seen some improvement and that trend is expected to continue into fiscal year 2019. As a reminder, while SPLOST has an impact on capital projects, LOST directly impacts taxpayers as it is a source of property tax reduction.
* Road Maintenance: Lowndes County still has a considerable inventory of unpaved roads that must be maintained. While collection of SPLOST for paving has declined, the County continues to work on the paving list. Additionally, a recently passed regional T-SPLOST will aid in addressing paving needs.
* Fine Revenues: As noted in previous years, fines were well below historic levels. The activities of law enforcement, 911 and the courts, however, continue to increase. While files are still low, in the past twelve months there has been some positive movement.
* Legislative Changes: Beginning March 1, 2013, 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) and eliminated sales tax on vehicles.
* Creation of a new in-house Probation Department: The anticipation was for the department to be operational mid-way through fiscal year 2018. While the start was delayed, a director was hired as well as some staff and the department is anticipated to begin operations on July 2, 2018.

Return to Table of Contents

Budget Highlights:

The fiscal year 2019 proposed budget totals $106,969,034, up from $103,676,462 or 3.18%. The budget is comprised of 76.32% operating costs and 23.68% capital. The operating budget is $81,638,684, up from $77,480,862 or 5.37%. The capital budget is $25,330,350, down from $26,095,600 or (2.93)%. Following is a chart showing the comparison of funds for 2018 and 2019.

Fund	FY 2018	FY 2019	Variance	% Change
General Fund	$54,412,538	$55,698,918	$1,286,380	2.36%
Special Revenue Funds				
Commissary	776,002	850,879	74,877	9.65%
Drug Seizures	1,000,000	1,000,000	-	0.00%
Law Library	100,000	100,000	-	0.00%
Accommodation Tax	440,000	440,000	-	0.00%
Intergovernmental Grants	753,868	694,119	(59,749)	(7.93)%
Jail Operations	380,935	441,500	60,565	15.90%
Drug Abuse Treatment	170,000	170,000	-	0.00%
Emergency Communications	3,482,628	3,715,034	232,406	6.67%
Victim/Witness	207,102	221,034	13,932	6.73%
Special Services	4,343,888	4,492,095	148,207	3.41%
	$11,654,423	$12,124,661	$470,238	4.03%
Capital Project Funds				
SPLOST VI	2,500,000	2,500,000	-	0.00%
SPLOST VII	21,000,000	21,000,000	-	0.00%
	$23,500,000	$23,500,000	$-	0.00%
Enterprise Funds				
Water & Sewer	5,033,707	5,171,694	137,987	2.74%
Landfill	271,186	286,064	14,878	5.49%
Tax Lighting	286,440	334,640	48,200	16.83%
	$5,591,333	$5,792,398	$201,065	3.60%
Internal Service Funds				
Equipment Maintenance	2,511,596	2,551,039	39,443	1.57%
Health Insurance	4,860,000	6,006,860	1,146,860	23.60%
Workers Compensation	552,818	571,708	18,890	3.42%
Technology Fleet	593,754	723,450	129,696	21.84%
	$8,518,168	$9,853,057	$1,334,889	15.67%
All Funds	$103,676,462	$106,969,034	$3,292,572	3.18%

Return to Table of Contents

The largest single source of revenue for the General Fund is derived from property taxes. In previous years, the growth in the tax digest has been relatively flat. While it is still minimal, the upcoming year shows a small amount of growth. However, it was still difficult to meet the needs and maintain the current levels of service with no anticipated change in the millage. The budget presented does not anticipate a change in the millage rate.

Other sources of revenue include licenses and permits, intergovernmental, charges for service, fines and forfeitures, investment income, miscellaneous and operating transfers. The total projected General Fund revenue for fiscal year 2019 is $55,698,918, up from $54,412,538 or 2.36%. Of this amount, current year property taxes account for approximately 57.32%, down from 58.51%.

The three main components of the expenditure budget are personnel, operations and capital. In the proposed budget, there are nine new positions; however, several positions were eliminated during fiscal year 2018 through contracts. There is a cost of living increase included in the budget which will become effective in July, 2018. Personnel costs represent $28,515,448 or 51.20% of the General Fund and $35,274,858 or 32.98% of the total budget.

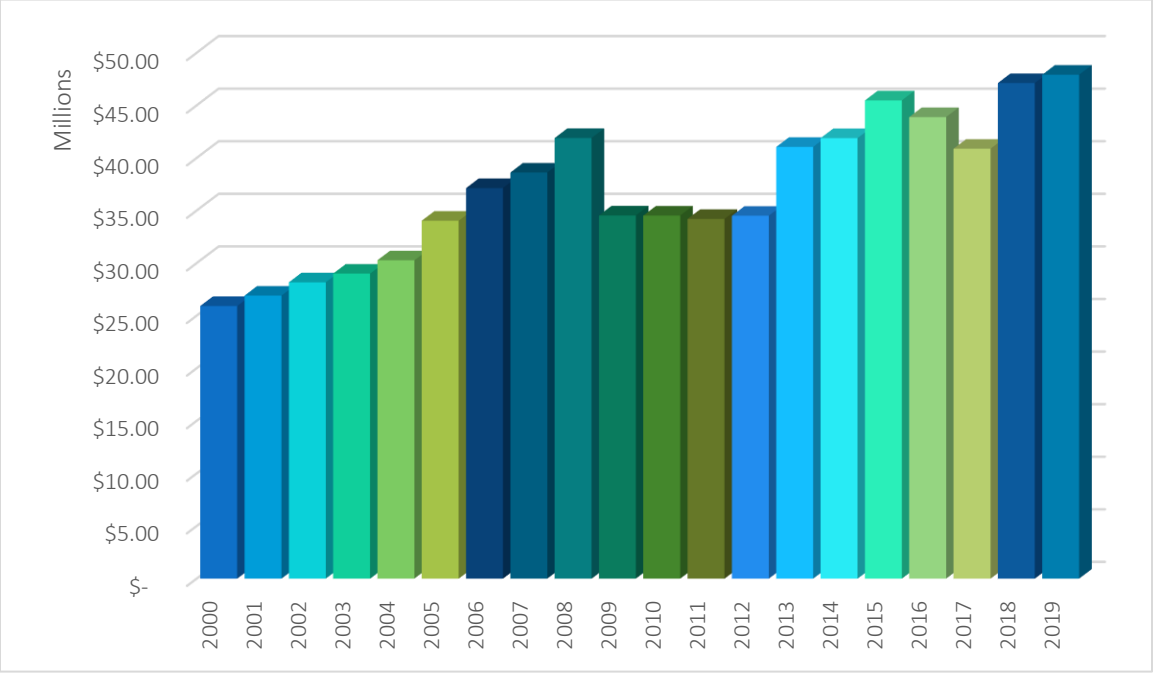


FIGURE 2 - TAX REVENUE HISTORY

Return to Table of Contents

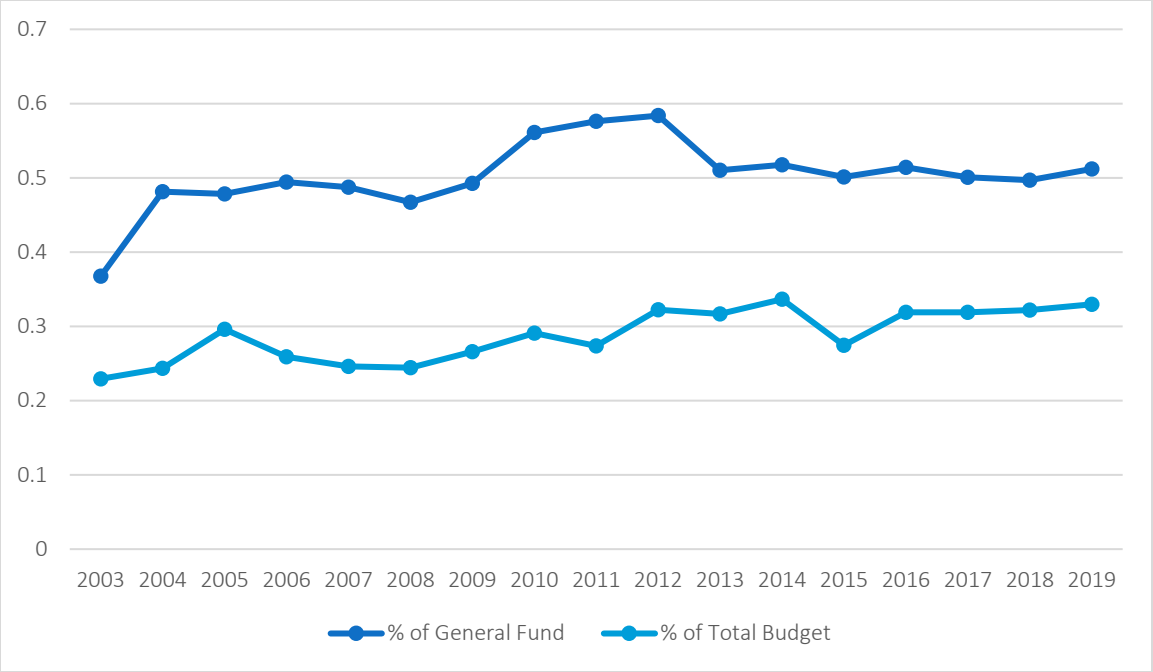


FIGURE 3 - PERSONNEL AS A PERCENTAGE OF BUDGET

Summary: In keeping with the direction of the Board, the Budget Committee hereby presents what we feel is a conservative budget, but one that meets the direction provided and allows for the continuation of services and addresses some of the needs of the County as well. The budget presented does not anticipate an increase in the millage rate. The budget included several new positions, addresses technology needs and provides a COLA. As I have said in the past, we must continue to be diligent and search for better, more efficient ways to serve the needs of our great community in the most effective manner possible.

I am tremendously grateful for the efforts of our department heads, elected and appointed officials in developing this budget and for their efforts and understanding during these lean times. Their willingness to explore new options makes this process much easier. Special recognition goes out to Stephanie L. Black, Finance Director and Kevin Beals, Human Resource Director and their staff in formulating this document. They are to be commended for their diligence throughout this process. The Budget Committee and I stand ready to assist you as we begin the new year.

Sincerely,

Joseph D. Pritchard
County Manager

Return to Table of Contents

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 long-term and short-term goals, those basic objectives still remain as the foundation.

- CGI – To ensure citizen safety and quality of life
- CGII – To educate the public and employees regarding the county government
- CGIII – To ensure the financial strength of the County
- CGIV – To provide services in an efficient, effective and responsive manner

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

Short-Term Goals:

- 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.*

- 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 needs related to health, safety and welfare of citizens and animals for consideration no later than June 30, 2019. CGI, CGIII, CGIV – *Staff has prepared information for Commission review.*

Return to Table of Contents

Commission Goals

Short-Term Goals:

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

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

- Bemiss Fire Station Facility Upgrade for Addition of EMS Services: Finalize plans over the next sixty days to partner with South Georgia Medical Center to design and finance facility improvements 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, CGII, CGIV – *This goal was moved from long-term to short-term. Staff continues to gather information to present to the Board. Changes in hospital leadership have postponed movement on this goal.*

Long-Term Goals:

- Establish a Plan for Broadband Capacity and Speed Improvements: Identify stakeholders in the process, define current capabilities, develop a 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 indicated that this will require significant investment. Officials continue to discuss ways local stakeholders could collectively begin formulating this plan.*

Return to Table of Contents

Commission Goals

Long -Term Goals:

- 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 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 of similar size and offender rates. **CGI, CGIII, CGIV** – *Accomplished – The County allocated matching grant funds to finalize the budget for an accountability court for felony offenders. The County has also allocated matching grant funds for a similar program in State Court, primarily focused on DUIs. A court software package has been implemented which will aid in reporting. Staff and officials continue to study a local reporting/education center for offenders and other improvements aimed at making 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** – *Officials 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 continue to garner attention from the Air Force and other communities.*

Return to Table of Contents

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 establishing the goals and objectives of the Board of Commissioners. The document should discuss challenges that the County faces as it strives to be a fiscally responsible and responsive local government. The budget document should serve as a policy document, a financial plan, an operations guide and a communications device.

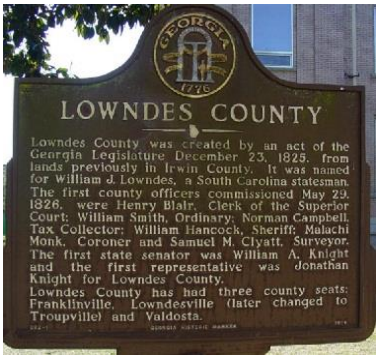
To assist the reader, the budget document is divided into four main sections:

* 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 organizational 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.

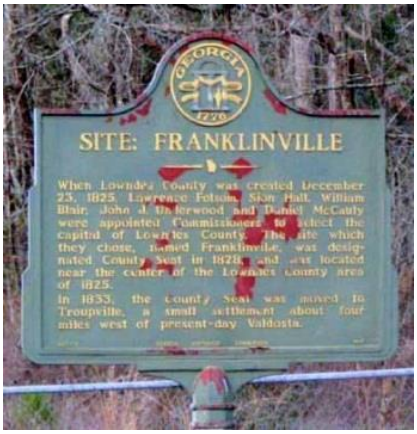
Return to Table of Contents

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 stateman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a revolutionary leader from South Carolina.

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

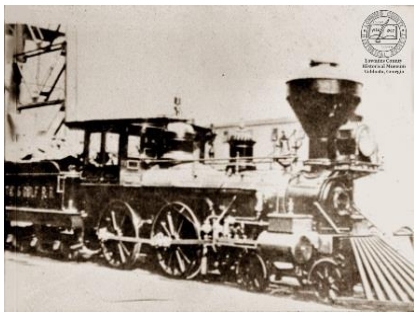




The appointed Commissioners decided on a permanent site for the county seat in 1827 which was adjacent to a good spring on the Withlacoochee River. Franklinville was made up of only a few houses, some log buildings, a courthouse, a post office and a store. Court convened for the first time in May, 1829. Franklinville proved to be an unsatisfactory county seat and the Commissioners decided to move 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.

Return to Table of Contents

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 to the south of the county seat. Realizing that the rail line was vital to their progress, the Commissioners once again chose to relocate the county seat along the rail line in 1859. While the name Troupville was not moved, the citizens wanted to retain some ties to Governor Troup and the new town was named Valdosta, after Troup's plantation, Val d'Aosta. July 4, 1860 marked the fir day the train passed through Valdosta and on December 7, 1860, the city was incorporated. Lowndes County soon became the largest inland marked 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 Mill was established in 1900 and was one of the largest industries in early Lowndes County. Employees of the mill lived in the company town which was known as Remerton. Although the mill is no longer in operation the city of Remerton continues to thrive. Hahira, incorporated in 1891, is home to the Hahira Honey Bee Festival. Lake Park, incorporated in 1891, was an agricultural community that thrives around Twin Lakes. Although it was not incorporated until 1968, Dasher was established in 1893 and is home to Georgia Christian School.





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 180 acres, has six colleges, 61 undergraduate degrees and 57 graduate degrees. Current enrollment is approximately 11,000 students.

Return to Table of Contents

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 23D Wing and the 93D Air Ground Operations 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 and animal park and water park along with thrill rides and live entertainment. Turner Arts Center hosts galleries and events throughout the year as well as classes for all age and skill levels. The Theatre Guild and Peach State Summer Theatre offer live performances sure to entertain. For those who enjoy more leisurely pursuits, the area hosts a number of beautiful golf courses. No matter what you are looking for, there is sure to be something to appeal to residents and visitors alike.



Return to Table of Contents

Community Profile

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

Climate:

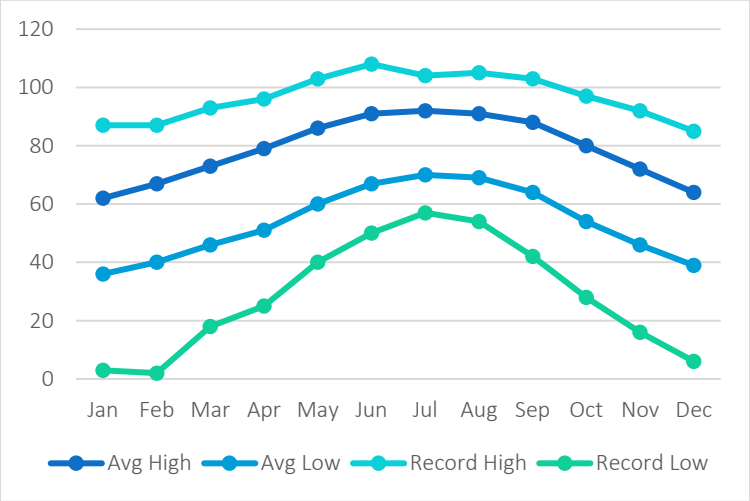


FIGURE 4 - AVERAGE TEMPERATURE – FAHRENHEIT

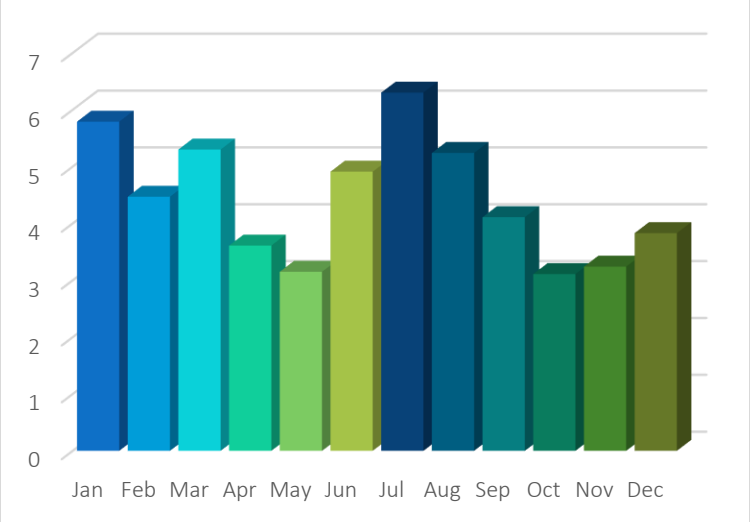


FIGURE 5 - AVERAGE RAINFALL - INCHES

Return to Table of Contents

Community Profile

Population:

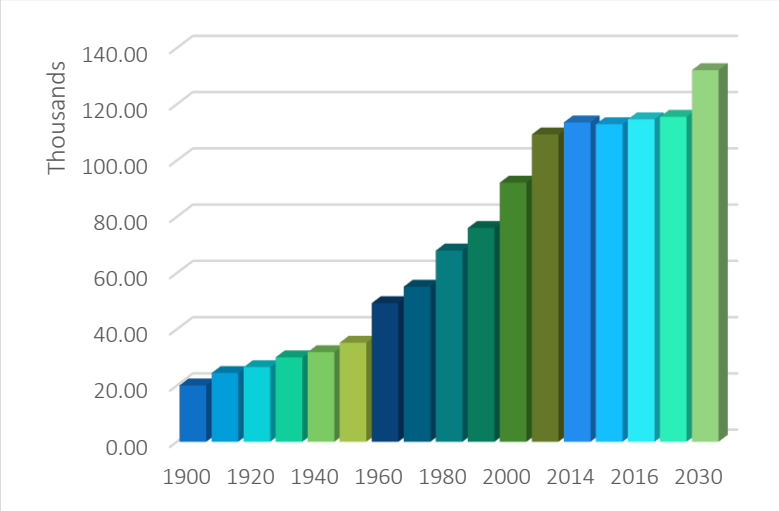


FIGURE 6 - POPULATION HISTORY OF LOWNDES COUNTY

Population Estimates	2010	2017	Variance	% Change
Lowndes County	109,243	115,489	6,246	5.72%
State of Georgia	9,688,690	10,429,379	740,689	7.64%
United States	308,758,105	325,719,178	16,961,073	5.49%

*US Census Bureau QuickFacts

Cities	2000	2010	2015	2016	2017	Variance	% Change
Dasher	834	912	963	979	991	12	1.23%
Hahira	1,626	2,737	2,899	2,937	2,959	22	0.75%
Lake Park	549	733	730	726	883	157	21.63%
Remerton	847	1,123	1,127	1,123	1,101	(22)	(1.96)%
Valdosta	44,259	54,518	55,724	56,474	56,085	(389)	(0.69)%

*US Census Bureau, VSU Langdale College of Business Administration

Age and Gender	Lowndes	Georgia	US
% of Population Over 65	12.0%	13.5%	15.6%
% of Population Under 18	24.0%	24.1%	22.6%
% of Population Under 5	6.9%	13.5%	6.1%
% of Population that is Female	51.3%	51.3%	50.8%

*US Census Bureau QuickFacts

Return to Table of Contents

Community Profile

Race	Lowndes	Georgia	US
White	58.3%	60.8%	76.6%
Black or African American	37.0%	32.2%	13.4%
American Indian/Alaskan Native	0.5%	0.5%	1.3%
Asian	2.0%	4.2%	5.8%
Native Hawaiian/Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.1%	2.1%	2.7%
Hispanic/Latino	5.8%	9.6%	18.1%

**US Census Bureau QuickFacts*

Education	Lowndes	Georgia	US
High School Graduate or Higher	84.4%	85.8%	87.0%
Bachelor's Degree or Higher	23.9%	29.4%	30.3%

**US Census Bureau QuickFacts*

Economic Status	Lowndes	Georgia	US
% in Civilian Labor Force	58.4%	62.3%	63.1%
Total Retail Sales, Per Capita	$15,264	$12,077	$13,443
Mean Travel Time to Work, Minutes	19.2	27.7	26.1
Per Capital Income	$20,428	$26,678	$29,829
Median Household Income	$38,915	$26,678	$55,322
% of Persons Below Poverty Level	22.1%	16.0%	12.7%
Housing Units	47,568	4,282,106	137,403,460
Home Ownership Rate	51.2%	62.8%	63.6%
Median Home Value	$133,700	$152,400	$184,700

**US Census Bureau QuickFacts*

Crime	2010	2011	2012	2013	2014	2015	2016	Georgia	US
Murder	3	6	4	3	7	2		7	5
Rape	24	35	44	15	20	20	20	23	25
Robbery	91	113	97	46	71	55	80	117	106
Assault	198	192	214	107	215	204	214	230	251
Burglary	1,191	1,087	901	613	928	762	857	596	466
Larceny	2,533	2,409	2,339	1,752	3,331	2,992	2,998	2,081	1,756
Auto Theft	187	137	111	106	195	191	204	256	243

**Georgia Bureau of Investigations – Uniform Crime Reporting Program*
**Federal Bureau of Investigations – Uniform Crime Reporting Program*
State and US Statistics per 100,000 Population

Return to Table of Contents

Community Profile

Unemployment:

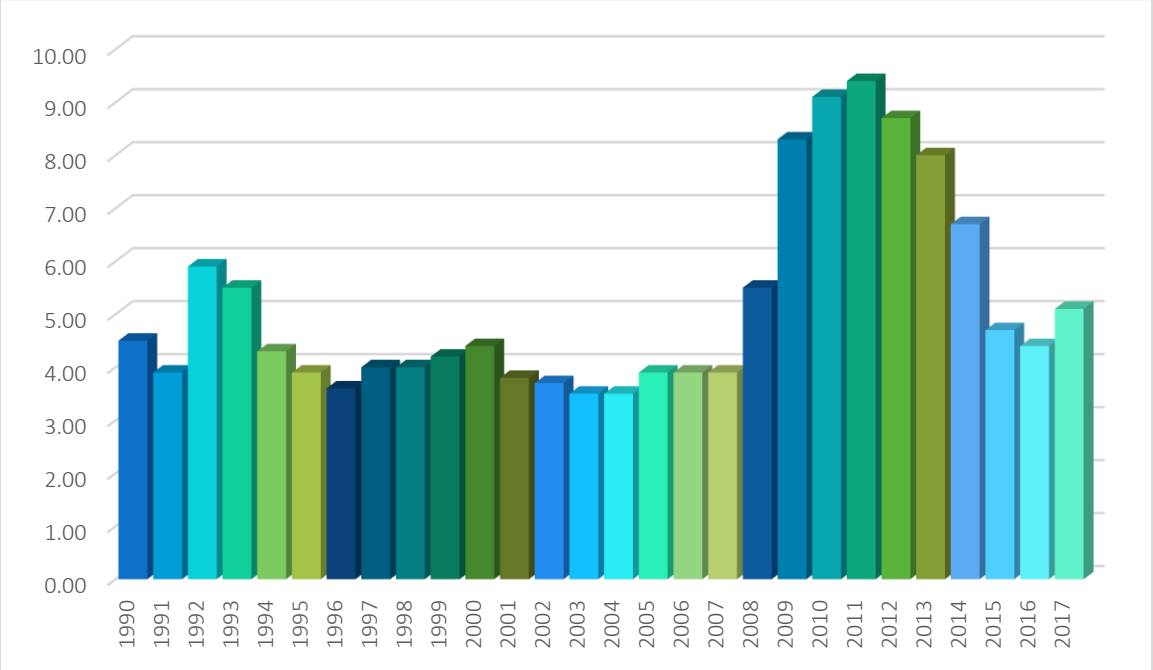


FIGURE 7 - UNEMPLOYMENT RATE HISTORY - **US DEPARTMENT OF LABOR*

Tax Valuation $1,000s	Assessed Value	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
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
2017	2,999,464	7,498,660	8.974	8.974
				**Lowndes County Tax Commissioner*

Return to Table of Contents

Community Profile

Principle Taxpayers	Taxable Assessed Value	% of Total County Value	2008 Rank
Packaging Corporation of America	$81,621,334	2.72%	1
Georgia Power Company	45,378,613	1.51%	5
Archer Daniels Midland	42,710,802	1.42%	2
Colquitt EMC	19,586,993	0.65%	9
J M Smith Corporation	19,112,151	0.64%	-
DuPont Crop Protection	18,034,584	0.60%	-
Sabal Trail Transmission LLC	16,308,474	0.54%	-
GF Valdosta Mall LLC	16,297,005	0.54%	-
Arysta LifeScience	13,583,424	0.45%	-
Valdosta-Lowndes Industrial Authority	11,114,651	0.37%	10
All Others	2,715,717,893	90.54%	

**Lowndes County Tax Commissioner*

Principle Employers	Total Employees	% of Total County	2008 Rank
Moody Air Force Base	5,478	11.16%	1
South Georgia Medical Center	2,559	5.21%	2
Valdosta State University	2,311	4.71%	3
Fresh Beginnings	1,582	3.22%	-
Lowndes County Schools	1,388	2.83%	4
Valdosta City Schools	1,270	2.59%	5
Lowes Distribution Center	992	2.02%	6
Wild Adventures	900	1.83%	-
Walmart Supercenters	859	1.75%	-
Lowndes County	605	1.23%	9
All Others	31,154	63.45%	

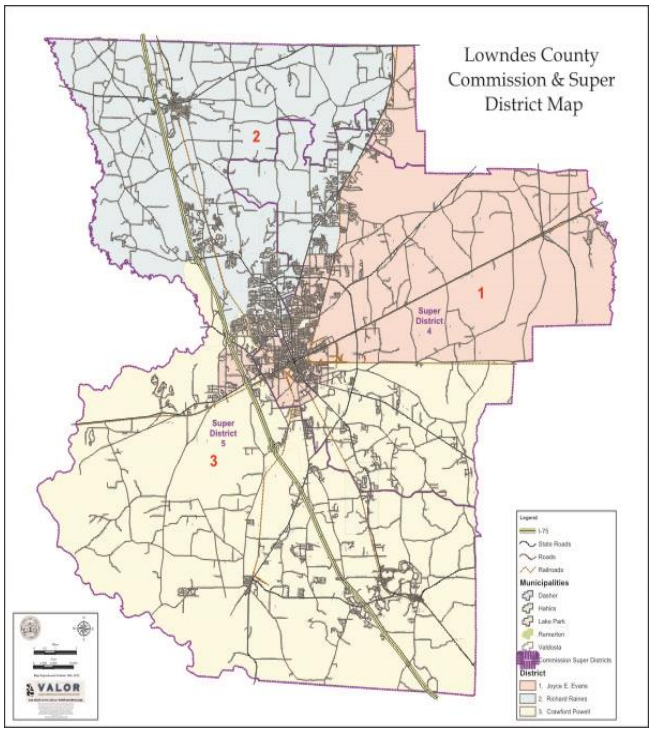
**Georgia Department of Labor*
**Valdosta-Lowndes Chamber of Commerce*

Return to Table of Contents

County Maps







Return to Table of Contents

The Budget Process

The formal budget process for elected officials, department 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 of Commissioners 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 for 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 compute 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 appointed staff, meet with departments to discuss their requests and gather additional necessary information. Elected officials and outside agencies are given the opportunity to meet with the Board of Commissioners to discuss their requests.

Using the data gathered during this 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.

Commission work sessions are then scheduled where the Budget Committee reviews the proposed 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.

Return to Table of Contents

The Budget Calendar

	December	January	February	March	April	May	June	July
Manager issues budget letter to elected officials, department heads and outside agencies								
Finance issues budget packages electronically to elected officials, department heads and outside agencies								
Finance offers preliminary budget meetings to answer questions about completion of budget packages								
Personnel requests including new positions and upgrades are turned in to the Human Resources Department								
Human Resources determines the cost of any new personnel requests								
Board of Commissioners hold the annual planning meeting to set direction for coming year								
Completed budget packages are due back to Finance								
Finance enters all requests into the budget software and clarifies requests received								
Human Resources prepares the payroll budget based on position requests and any anticipated merit or COLA								
Finance makes initial revenue projections								
Finance presents the initial budget requests to the County Manager and the Budget Committee								
Board of Commissioners meet with elected officials and outside agencies to hear budget requests								
Budget Committee meets with department heads to clarify budget requests								
Budget Committee finalizes budget recommendations								
Board of Commissioners hold a work session to discuss the budget recommendations								
Public Hearings on the budget								
Adoption of the budget								

Return to Table of Contents

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, boards and mandates have a great deal of discretion over their operations and over their budgets.

The level of budget control, the level at which the expenditures cannot legally exceed the approved budget, is maintained at the departmental 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 the department that the department head has some discretion over. Items such as personnel, debt services, utility and fleet rentals are not included in groups as they must be paid. Line items for personnel cannot be moved without the approval of the Board of Commissioners. The objective of theses budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approval of the annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, special revenue funds, capital project funds, enterprise funds and internal service funds.

Return to Table of Contents

Fund Structure and Basis of Accounting

Basis of accounting determines when transactions are recorded into the financial records and reported on the financial statements. Government-wide, enterprise fund and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. The difference in the accrual and modified accrual basis arises in the recognition of revenues, the recording of deferred revenues and the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which it is earned and expenses are recorded in the period in when they are incurred. Modified accrual is the method under which revenues are recorded when they become available and 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 account 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 for each fund.

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 Revenues Funds are used to account for specific revenues that are legally limited in their usage.*	*Modified Accrual*
Commissary Fund	This fund is used to account for the personal items purchased for benefit of prisoners of the Lowndes County Jail. All proceeds are returned to the fund and must be used for the benefit of prisoners.	Modified Accrual
Drug Seizure Fund	This fund is used to account for the funds received by the Sheriff related to drug interdiction. The funds are required to be used for program that help reduce the use of drugs and 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 administered by the courts.	Modified Accrual
Accommodation Excise Tax Fund	This fund is used to account for the collection of an accommodation excise tax, often referred to as hotel/motel taxes or "bed" taxes. The current rate for unincorporated Lowndes County is 7%	Modified Accrual

Return to Table of Contents

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Intergovernmental Grants Fund	This fund accounts for the majority of grants received by the County. Exceptions are generally for CDBG funds or other grants that qualify as capital projects.	Modified Accrual
Jail Operations Fund	This fund accounts for monies received from special add-on fines that are set aside for staffing, maintenance and operation of the Lowndes County Jail	Modified Accrual
Drug Abuse Treatment Fund	This fund accounts for monies received from special add-on fines that are set aside for drug treatment and education programs. Traditionally, this fund was used solely for the Lowndes Drug Action Council (LODAC) but now also funds grant matches for the Accountability Court and DUI Accountability Courts.	Modified Accrual
Emergency Communications Fund	This fund accounts for all activities related to emergency communication. Included in the fund are the 911 Center, radio communications and Public Safety Radio System, the 800 MHz system used by all emergency responders. Users of the system share the recurring costs.	Modified Accrual
Victim/Witness Fund	This fund accounts for monies received from special add-on fines that are set aside for victim programs. The monies are allocated to the District Attorney who allocates a portion to the Solicitor General.	Modified Accrual
Special Services Fund (Major)	This fund was created as part of the service delivery agreement for 2008. Revenues are derived primarily from unincorporated sources and expenditures are primarily for the benefit of unincorporated citizens.	Modified Accrual
Capital Project Funds	*Capital Project Funds are used to account for specific revenues that are limited to specific capital projects. The County uses the capital project funds to account for its Special Purpose Local Option Sales Tax (SPLOST),*	*Modified Accrual*
SPLOST V Fund	This fund accounts for the County's fifth SPLOST and appears for historical purposes only.	Modified Accrual
Judicial/Admin & Jail Construction Fund	This fund accounts for monies from a bond tied to SPLOST that was used for construction of part of the Judicial/Administrative Complex and the County Jail.	Modified Accrual

Return to Table of Contents

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
SPLOST VI Fund	This fund is the County's sixth SPLOST. Collections ended in 2013. Unlike previous SPLOST, municipalities were paid out monthly rather than as projects were completed.	Modified Accrual
SPLOST VII Fund (Major)	This fund accounts for the County's current SPLOST. Collections began in 2014 and continue for six years.	Modified Accrual
Public Roads – LMIG Fund	This fund accounts for Georgia Department of Transportation (DOT) road assistance programs.	Modified Accrual
CDBG – Second Harvest Fund	This fund accounts for Community Development Block Grant Funds (CDBG) used to expand Second Harvest Food Bank.	Modified Accrual
CDBG – CAC Fund	This fund accounts for CDBG Funds used to build a new Children's Advocacy Center.	Modified Accrual
Enterprise Funds	*Enterprise funds are "business-like" funds that are financed primarily from user charges.*	*Accrual*
Water & Sewer Fund (Major)	This fund accounts for the County's utility system which provides water and wastewater services in the unincorporated area and to Moody Air Force Base.	Accrual
Landfill Fund	This fund receives revenues in the form of host fees from a private landfill. Expenses are for post-closure of the County's closed landfill and funding of Keep Lowndes Valdosta Beautiful.	Accrual
Tax Lighting District Fund	This fund accounts for the County's special tax lighting districts. Rates were adjusted during fiscal year 2018.	Accrual
Internal Service Funds	*Like enterprise funds, internal service funds are funded through user charges. Customers are primarily internal.*	*Accrual*
Equipment Maintenance Fund	This fund accounts for maintenance of all vehicles and equipment for the County. Departments pay a rental fee into the fund.	Accrual
Health Insurance Fund	This fund accounts for the County's self-insured 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 and management of technology and programs used throughout the County. Users pay a rental fee into the fund.	

Return to Table of Contents

Functional Units

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

Return to Table of Contents

Functional Units

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

Return to Table of Contents

Accounting and Auditing Policy

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

The County shall establish and maintain a formal, written policy and procedures handbook. All policies contained in this 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 for qualifications and the proposal for costs. Qualification 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)

Return to Table of Contents

Budget and Equity Policy

The purpose of this policy is to provide general guidance 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 for 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).

Return to Table of Contents

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

The budget shall be adopted at the fund/department level. Any adjustments of salaries and benefits shall require the 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. 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)

Return to Table of Contents

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 CIP will be incorporated into the current year's budget. The CIP will be reviewed and updated annually.

For 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 useful life?
* What is the effect on operations and maintenance costs for the project?
* What are the available state/federal grants for the project?
* What hazards will the project eliminate?
* What are the prior commitments for the project?

The County shall strive to allocate approximately 5% of the annual General Fund budget towards the addition and replacement of capital assets.

(Adopted Nov. 2008, LCBOC)

Return to Table of Contents

Investment Policy

Per § 36-83-2G 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 revenue is decreased commensurately with the earning on such investment." 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 judgement and care of a prudent person, not for speculation, but for investment.

Responsibility: Management and administration of the investment program at 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 the interest rate risk, meet liquidity requirements and maximize the rate of return. These objectives shall be achieved through long-term cash flow projections, diversification of investments and utilization of qualified institutions and brokers/dealers. Investment decisions shall be made impartially and any material interest in an institution or agency that can be construed to cause a conflict of interest shall be disclosed to the County.

The County shall also issue a request for proposal for banking services to financial institutions in the geographic area. The awarding of the contract shall be based on the proposals received. A contract shall be developed upon award and approved by the Board of Commissioners.

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

* Obligations of this or any other state;
* Obligations issued by the United States government;
* Obligations fully insured or guaranteed by the United States government or a United States government agency;

Return to Table of Contents

Investment Policy

- Obligations of any corporation of the United States government;
- Prime bankers' acceptances;
- Local government investment pools;
- 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 or an agency of the Unites States government and will be held by an independent third party with a safekeeping receipt supplied to the County. All transactions will be conducted on a delivery versus payment basis.

The County shall anticipate cash flows and shall attempt to match investments with that anticipated cash flow as closely as possible. Except for the reserves or other funds with long-term investment horizons, the County shall limit maturities to five years or less. A portion of the portfolio shall be invested in more liquid funds to meet the operational needs of the County.

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

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

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

Return to Table of Contents

Investment Policy

Diversification Limits: In order to maintain a secure and diversified portfolio, the County has set the following limits for investing in certain types of securities:

* US Government Obligations – 100%
* US Government Agency Securities and Securities issued 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 hold until maturity;
* Average weighted yield to maturity of portfolio;
* List of investments 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)

Return to Table of Contents

Debt Management Policy

In order to meet the capital improvement projects, Lowndes County may from time to time issue debt instruments to finance these 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 its 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 the 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 the 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 charges, 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.

Return to Table of Contents

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 or underwrite any debt issues of the County, eliminating any conflict of interest.

Limits on Indebtedness: The objectives of 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 pat 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.

Return to Table of Contents

Debt Management Policy

Revenues secured debt may be used to fulfill 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 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 us 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 an agreement for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval of the Board of Commissioners, the County may acquire lines or letters or credit or may issue Tax Anticipate Notes. Takeout financing should be planned and determined to be feasible prior to acquisition and issuance.

Return to Table of Contents

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 taxes collected in the prior year and will be retired by December 31 of each calendar year. Cash flow projections should be prepared prior to issue. Tax Exempt Commercial Paper may be utilized as a source of financing only when such financing represents the least cost interim financing option, the project is of sufficient economic size and the issuance has been approved by the Board of Commissioners.

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

(Adopted Nov. 2008, LCBOC)

Return to Table of Contents

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 its citizens. The County will examine the benefits of grant funding prior to making any 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 the 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 until a subsequent year;

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

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

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

Authorities: All grant contract shall be approved in accordance with the County 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 County Manager.

Return to Table of Contents

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 expenditure or 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 the grant including monitoring to ensure that grant activities are properly accomplished, grant accounting and tracking, and ensuring that requests for reimbursement 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 contact a copy of the signed contract and all documents related to the grant including but not limited to 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 the revenue account 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.

Return to Table of Contents

Grants Management Policy

All grant revenues are required to be deposited into the County 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 expenditure accounts will appear in the same fund and shall be assigned specific account numbers to ensure proper accounting and tracking. Requesting county officials are responsible for ensuring that property 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 signatures, the requesting 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 contract shall include indirect costs to the maximum allowed in accordance with both the County's cost allocation plan and specific grant rules.

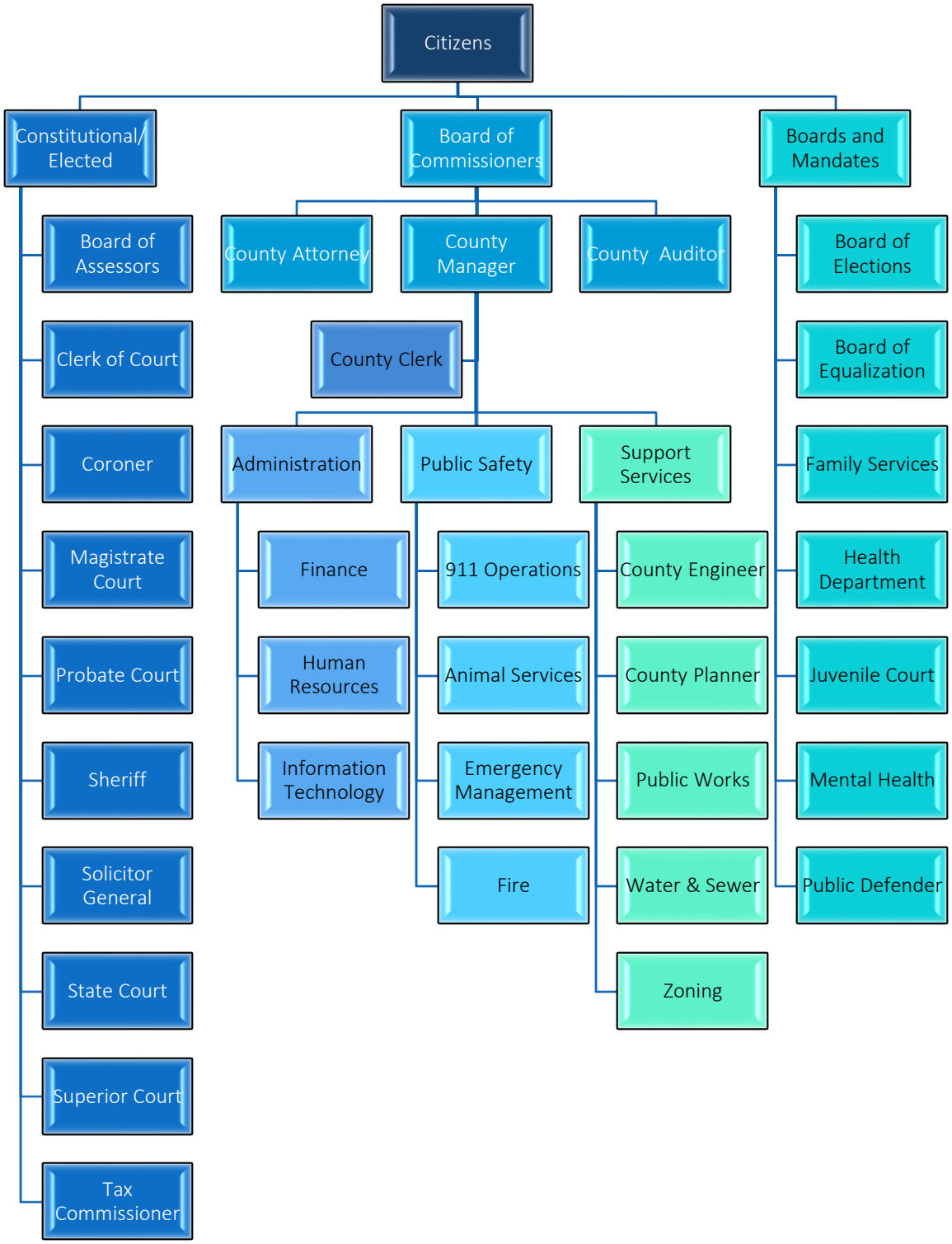
Funding Shortfalls: Where there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

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)

Return to Table of Contents

Organizational Structure



Return to Table of Contents

Personnel Summary

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 YTD	FY 2019 Request	FY 2019 Budget	% Change
911 Operations	38	38	41	41	41	41	41	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Services	14	14	14	14	14	14	14	0.00%
Board of Assessors (1)	24	24	24	24	22	22	22	(8.33)%
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	23	23	23	23	23	0.00%
Community Corrections	1	2	2	1	1	1	1	0.00%
Coroner	2	2	2	2	2	2	2	0.00%
County Clerk	4	3	3	3	3	3	3	0.00%
County Engineer	6	6	7	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	8	8	8	7	7	7	7	0.00%
Fire (2)	20	20	20	20	20	18	17	(15.00)%
Human Resources	4	4	4	4	4	5	4	0.00%
Information Technology	7	7	8	8	8	10	8	0.00%
Juvenile Court	2	2	2	2	2	2	2	0.00%
Magistrate Court (3)	11	11	11	12	11	11	11	(8.33)%
Probation (4)	-	-	-	-	1	8	8	100.00%
Probate Court (5)	6	7	6	6	6	7	7	16.67%
Public Works (6)	89	89	88	88	84	84	83	(5.68)%
Sheriff (7)	240	242	244	244	243	243	243	(0.41)%
Solicitor General (8)	9	10	10	10	10	13	11	10.00%
State Court (9)	5	6	8	8	7	7	7	(12.50)%
Superior Court	17	14	14	14	14	14	14	0.00%
Tax Commissioner	21	21	21	21	21	21	21	0.00%
Water & Sewer (10)	19	20	23	23	23	25	24	4.35%
Zoning (11)	3	3	3	3	3	6	6	100.00%
Total Positions	595	598	609	608	600	617	609	0.16%

Return to Table of Contents

Personnel Summary

1. Board of Assessors: During fiscal year 2018, the Board of Assessors replaced two positions that were being vacated with a contract for the same services.

2. Fire: During the budget process, the determination was to move the Code Enforcement positions back into the Zoning budget where they were several years ago.

3. Magistrate Court: An On-Call Judge position was added for fiscal year 2018; however, the court elected to fill the position contractually.

4. Probation: During fiscal year 2018, a new in-house Probation department was started. The department was fully staffed for fiscal year 2019.

5. Probate Court: While a full-time employee was initially requested, a part-time Clerk was added in the final budget.

6. Public Works: During fiscal year 2018, grounds maintenance at County facilities was contracted out and those positions were eliminated.

7. Sheriff: The Sheriff elected not to fill the position of an Administrative Clerk who left during the fiscal year.

8. Solicitor General: A second Assistant Solicitor was funded through a grant.

9. State Court: The Court Reporter who had been classified as an employee in the fiscal year 2018 budget retired. That position is now contractual.

10. Water & Sewer: A new Utility Service Worker was added.

11. Zoning: The Code Enforcement positions from Fire were moved back to Zoning.

Return to Table of Contents



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Financial Summary

	Governmental Funds			Business Type Funds	
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service
Revenue:					
Taxes	47,917,000	4,658,000	21,000,000	-	-
Licenses & Permits	5,000	120,000	-	-	-
Intergovernmental	489,468	1,629,139	-	-	-
Charges for Service	3,972,450	2,066,000	-	6,495,135	6,128,500
Fines & Forfeitures	2,100,000	1,747,000	-	-	-
Investment Income	85,000	-	-	-	-
Miscellaneous	45,000	762,745	-	705,000	3,163,141
	54,613,918	10,982,884	21,000,000	7,200,135	9,291,641
Expenditure/Expense:					
General Government	14,191,949	614,364	-	-	7,302,018
Judicial	6,641,628	622,574	-	-	-
Public Safety	20,390,075	8,314,499	-	-	-
Public Works	4,917,922	122,474	23,500,000	5,013,498	2,551,039
Health & Welfare	762,875	125,000	-	-	-
Culture & Recreation	4,725,000	70,000	-	-	-
Housing & Development	3,000,000	1,582,250	-	-	-
	54,629,449	11,451,161	23,500,000	5,013,498	9,853,057
Excess of Revenues Over Expenditures/Expenses	(15,531)	(468,277)	(2,500,000)	2,186,637	(561,416)
Non-Operating:					
Water & Sewer	-	-	-	(178,900)	-
Landfill	-	-	-	375,000	-
Equipment Maintenance	-	-	-	-	-
Fleet Manager	-	-	-	-	-
Operating Transfers:					
Transfers In	1,085,000	1,257,969	-	-	-
Transfers Out	(1,069,469)	(673,500)	-	(600,000)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	116,192	(2,500,000)	1,782,737	(561,416)

Return to Table of Contents

Financial Summary

	FY 2019 Budget	FY 2018 Budget	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
Revenue:					
Taxes	73,575,000	72,597,000	72,695,133	68,625,548	70,546,603
Licenses & Permits	125,000	125,000	115,906	140,279	116,054
Intergovernmental	2,118,607	1,961,223	4,885,875	3,251,529	2,988,193
Charges for Service	18,662,085	17,579,300	19,545,229	16,917,947	17,204,809
Fines & Forfeitures	3,847,000	3,603,750	2,737,055	3,045,706	2,804,180
Investment Income	85,000	10,750	16,526	16,353	32,572
Miscellaneous	4,675,886	4,253,875	5,910,752	4,422,411	4,942,508
	103,088,578	100,130,898	105,906,476	96,419,773	98,634,919
Expenditure/Expense:					
General Government	22,108,331	21,333,207	20,598,224	15,978,480	17,571,075
Judicial	7,264,202	6,950,706	7,620,999	6,881,577	6,346,942
Public Safety	28,704,574	27,364,250	29,364,128	26,502,799	26,965,031
Public Works	36,104,933	35,706,172	30,478,407	33,657,577	31,725,330
Health & Welfare	887,875	878,729	1,166,143	891,692	923,236
Culture & Recreation	4,795,000	4,795,000	4,984,948	4,675,915	4,829,388
Housing & Development	4,582,250	4,329,987	4,391,569	4,045,885	4,015,158
	104,447,165	101,358,051	98,604,419	92,633,925	92,376,162
Excess of Revenues Over Expenditures/Expenses	(1,358,587)	(1,227,153)	7,302,057	3,781,970	6,258,757
Non-Operating:					
Water & Sewer	(178,900)	(160,900)	22,155	(207,816)	(214,287)
Landfill	375,000	375,000	389,402	356,528	449,426
Equipment Maintenance	-	-	(478)	(1,236)	-
Fleet Manager	-	-	-	-	(1,842)
Operating Transfers:					
Transfers In	2,342,969	2,157,511	2,012,760	6,616,645	2,331,554
Transfers Out	(2,342,969)	(2,157,511)	(2,012,760)	(6,616,645)	(2,331,554)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(1,162,487)	(1,013,053)	7,713,136	3,929,446	6,492,054

Return to Table of Contents

Financial Summary by Fund

General Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	45,474.8	43,894.2	47,986.9	47,127.0	47,917.0	47,917.0	1.68%
Licenses & Permits	1.8	6.2	3.4	5.0	5.0	5.0	0.00%
Intergovernmental	364.9	258.8	364.6	271.2	489.5	489.5	80.46%
Charges for Service	3,708.6	3,757.4	3,937.1	3,921.8	3,967.5	3,972.5	1.29%
Fines & Forfeitures	1,650.9	1,976.1	1,874.6	1,950.0	2,100.0	2,100.0	7.69%
Investment Income	21.6	9.4	12.3	10.0	85.0	85.0	750.00%
Miscellaneous	115.8	238.0	944.3	42.5	45.0	45.0	5.88%
	51,338.2	50,140.0	55,123.3	53,327.5	54,608.9	54,613.9	2.41%
Expenditure:							
General Government	11,582.5	11,533.7	12,960.1	14,712.8	16,449.5	14,191.9	(3.54)%
Judicial	5,554.7	5,786.6	6,622.5	6,396.9	6,816.2	6,641.6	3.83%
Public Safety	20,371.2	19,512.4	20,645.8	19,201.4	21,006.1	20,390.1	6.19%
Public Works	4,995.7	4,959.8	5,130.4	4,738.7	5,998.9	4,917.9	3.78%
Health & Welfare	753.2	721.7	996.1	753.7	833.2	762.9	1.21%
Culture & Recreation	4,829.4	4,675.9	4,984.9	4,725.0	4,765.0	4,725.0	0.00%
Housing & Development	2,966.5	2,886.6	3,128.3	3,000.0	3,000.0	3,000.0	0.00%
	51,053.3	50,076.7	54,468.2	53,528.5	58,868.9	54,629.4	2.06%
Excess of Revenues Over Expenditures	284.9	63.3	655.1	(201.0)	(4,260.0)	(15.5)	(92.27)%
Operating Transfers:							
Transfers In	916.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Transfers Out	(845.0)	(897.7)	(1,086.3)	(884.0)	(1,353.6)	(1,069.5)	20.98%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	355.9	250.6	653.8	-	(4,528.5)	-	0.00%
Fund Balances, Beginning (Adjusted)	14,981.9	15,337.8	15,270.9	15,924.7	15,924.7	15,924.7	0.00%
Fund Balance, Ending	15,337.8	15,270.9	15,924.7	15,924.7	11,396.1	15,924.7	0.00%

Return to Table of Contents

Financial Summary by Fund

Commissary Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	330.7	251.5	184.4	165.0	150.0	150.0	(9.09)%
Fines & Forfeitures	0.5	1.8	1.5	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	442.8	641.9	740.5	610.0	735.0	735.0	20.49%
	774.0	895.2	926.4	775.0	885.0	885.0	14.19%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Excess of Revenues Over Expenditures	139.4	176.0	163.3	(1.0)	72.4	34.1	(3505.29)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	139.4	176.0	163.3	(1.0)	72.4	34.1	(3505.29)%
Fund Balances, Beginning (Adjusted)	534.0	673.4	849.4	1,012.7	1,011.7	1,011.7	(0.10)%
Fund Balance, Ending	673.4	849.4	1,012.7	1,011.7	1,084.1	1,045.8	3.37%

Return to Table of Contents

Financial Summary by Fund

Drug Seizure Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	465.1	296.8	149.5	1,000.0	1,000.0	1,000.0	0.00%
Investment Income	3.1	1.3	0.9	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	468.2	298.1	150.3	1,000.0	1,000.0	1,000.0	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	272.9	533.9	711.1	1.000.0	1,000.0	1,000.0	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	272.9	533.9	711.1	1,000.0	1,000.0	1,000.0	0.00%
Excess of Revenues Over Expenditures	195.3	(235.8)	(711.1)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	195.3	(235.8)	(711.1)	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	973.6	1,168.9	933.1	372.3	372.3	372.3	0.00%
Fund Balance, Ending	1,168.9	933.1	372.3	372.3	372.3	372.3	0.00%

Return to Table of Contents

Financial Summary by Fund

Law Library Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	31.8	85.3	66.8	100.0	100.0	100.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	1.6	1.3	0.2	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	33.4	86.5	67.0	100.0	100.0	100.0	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Excess of Revenues Over Expenditures	(29.5)	7.2	17.5	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(29.5)	7.2	17.5	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	325.8	296.3	303.5	321.0	321.0	321.0	0.00%
Fund Balance, Ending	296.3	303.5	321.0	321.0	321.0	321.0	0.00%

Return to Table of Contents

Financial Summary by Fund

Accommodation Tax Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	312.3	322.4	443.8	440.0	440.0	440.0	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%
	312.3	322.4	443.8	440.0	440.0	440.0	0.00%
Expenditure:							
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	418.5	494.5	653.6	251.5	251.5	251.5	0.00%
	418.5	494.5	653.6	251.5	251.5	251.5	0.00%
Excess of Revenues Over Expenditures	(106.3)	(172.1)	(209.8)	188.5	188.5	188.5	0.00%
Operating Transfers:							
Transfers In	101.7	116.3	-	-	-	-	0.00%
Transfers Out	-	-	200.0	(188.5)	(188.5)	(188.5)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(4.5)	(55.7)	(9.8)	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	71.7	67.2	11.4	1.6	1.6	1.6	0.00%
Fund Balance, Ending	67.2	11.4	1.6	1.6	1.6	1.6	0.00%

Return to Table of Contents

Financial Summary by Fund

Intergov. Grants Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	808.0	1,362.7	2,216.5	753.9	791.5	694.1	(7.93)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	808.0	1,362.7	2,216.5	753.9	791.5	694.1	(7.93)%
Expenditure:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	500.0	825.1	721.5	201.7	228.3	256.5	27.19%
Public Safety	108.7	339.2	1,282.8	157.6	168.6	43.0	(72.71)%
Public Works	199.2	198.4	206.0	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	808.0	1,362.7	2,210.4	753.9	791.5	694.1	(7.93)%
Excess of Revenues Over Expenditures	-	-	6.2	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	6.2	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	-	-	-	6.2	6.2	6.2	0.00%
Fund Balance, Ending	-	-	6.2	6.2	6.2	6.2	0.00%

Return to Table of Contents

Financial Summary by Fund

Jail Operations Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	397.4	454.0	404.4	380.5	441.5	441.5	16.03%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	397.4	454.0	404.4	380.5	441.5	441.5	16.03%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	424.7	424.1	424.5	380.9	441.5	441.5	15.90%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	424.7	424.1	424.5	380.9	441.5	441.5	15.90%
Excess of Revenues Over Expenditures	(27.3)	29.9	(20.1)	(0.4)	-	-	(100.00)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(27.3)	29.9	(20.1)	(0.4)	-	-	(100.00)%
Fund Balances, Beginning (Adjusted)	38.6	11.2	41.2	21.0	20.6	20.6	(2.07)%
Fund Balance, Ending	11.2	41.2	21.0	20.6	20.6	20.6	0.00%

Return to Table of Contents

Financial Summary by Fund

Drug Abuse Treat. Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	41.3	43.2	43.7	46.5	6.0	6.0	(87.10)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	173.4	180.3	171.6	150.0	155.0	155.0	3.33%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	214.6	223.5	215.3	196.5	161.0	161.0	(18.07)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	18.5	45.0	45.0	45.0	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Excess of Revenues Over Expenditures	44.6	53.5	26.8	26.5	(9.0)	(9.0)	(133.96)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	44.6	53.5	26.8	26.5	(9.0)	(9.0)	(133.96)%
Fund Balances, Beginning (Adjusted)	34.3	79.0	132.4	159.2	185.7	185.7	16.64%
Fund Balance, Ending	79.0	132.4	159.2	185.7	176.7	176.7	(4.85)%

Return to Table of Contents

Financial Summary by Fund

Emergency Tele. Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	594.6	482.6	616.7	806.6	863.0	852.8	5.73%
Charges for Service	1,716.5	1,764.4	1,769.1	1,765.0	1,665.0	1,765.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	24.4	27.0	27.4	27.0	27.7	27.7	2.76%
	2,335.4	2,274.0	2,413.2	2,598.6	2,555.8	2,645.6	1.81%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,038.2	2,976.1	3,269.7	3,322.6	3,749.4	3,555.0	6.99%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,038.2	2,976.1	3,269.7	3,322.6	3,749.4	3,555.0	6.99%
Excess of Revenues Over Expenditures	(702.8)	(702.1)	(856.5)	(724.0)	(1,193.6)	(909.5)	25.62%
Operating Transfers:							
Transfers In	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Transfers Out	(160.0)	(160.0)	(160.0)	(160.0)	(160.0)	(160.0)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(17.8)	35.6	69.8	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	86.7	68.9	104.5	174.3	174.3	174.3	0.00%
Fund Balance, Ending	68.9	104.5	174.3	174.3	174.3	174.3	0.00%

Return to Table of Contents

Financial Summary by Fund

Victim/Witness Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	103.5	96.9	84.0	83.0	76.2	76.2	(8.19)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	116.9	136.7	135.5	123.3	150.5	150.5	22.11%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	220.4	233.7	219.4	206.3	226.7	226.7	9.92%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Excess of Revenues Over Expenditures	(8.9)	43.1	10.5	(0.9)	6.0	5.7	(765.02)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(8.9)	43.1	10.5	(0.9)	6.0	5.7	(765.02)%
Fund Balances, Beginning (Adjusted)	27.4	18.5	61.6	72.1	71.2	71.2	(1.18)%
Fund Balance, Ending	18.5	61.6	72.1	71.2	77.3	76.9	7.95%

Return to Table of Contents

Financial Summary by Fund

Special Services Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	3,654.6	3,882.1	4,07.5	4,030.0	4,218.0	4,218.0	4.67%
Licenses & Permits	114.3	134.1	112.5	120.0	120.0	120.0	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	48.1	44.9	49.3	47.0	51.0	51.0	8.51%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	26.4	-	-	-	0.00%
	3,816.9	4,061.1	4,265.6	4,197.0	4,389.0	4,389.0	4.57%
Expenditure:							
General Government	70.6	71.3	78.8	219.3	221.3	219.8	0.24%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,114.6	1,997.8	2,267.0	2,525.7	2,654.7	2,424.1	(4.02)%
Public Works	111.0	111.6	115.9	125.4	119.5	122.5	(2.37)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	70.0	70.0	70.0	0.00%
Housing & Development	630.1	664.8	609.6	1,078.5	1,148.1	1,330.8	23.39%
	2,926.3	2,845.4	3,071.2	4,018.9	4,213.5	4,167.1	3.69%
Excess of Revenues Over Expenditures	890.6	1,215.7	1,194.4	178.1	175.5	221.9	24.59%
Operating Transfers:							
Transfers In	-	89.4	(200.0)	188.5	188.5	188.5	0.00%
Transfers Out	(376.7)	(441.3)	(325.0)	(325.0)	(325.0)	(325.0)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	513.9	863.7	669.4	41.6	39.0	85.4	105.24%
Fund Balances, Beginning (Adjusted)	706.1	1,220.0	2,083.7	2,753.1	2,794.7	2,794.7	1.51%
Fund Balance, Ending	1,220.0	2,083.7	2,753.1	2,794.7	2,833.6	2,880.8	3.06%

Return to Table of Contents

Financial Summary by Fund

SPLOST V Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	1.6	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1.6	-	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,930.6	69.2	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,930.6	69.2	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	(1,929.0)	(69.2)	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(1,929.0)	(69.2)	-	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	1,998.2	69.2	-	-	-	-	0.00%
Fund Balance, Ending	69.2	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Judicial/Admin/Jail Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
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%
	-	-	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	156.3	238.8	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	156.3	238.8	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	(156.3)	(238.8)	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(156.3)	(238.8)	-	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	395.1	238.8	-	-	-	-	0.00%
Fund Balance, Ending	238.8	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

SPLOST VI Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	2.3	1.0	1.0	0.8	-	-	(100.00)%
Miscellaneous	-	-	-	-	-	-	0.00%
	2.3	1.0	1.0	0.8	-	-	(100.00)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
Excess of Revenues Over Expenditures	0.7	(29.7)	(68.3)	(2,499.3)	(2,500.0)	(2,500.0)	0.03%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	0.7	(29.7)	(68.3)	(2,499.3)	(2,500.0)	(2,500.0)	0.03%
Fund Balances, Beginning (Adjusted)	2,552.0	2,552.7	2,523.0	2,454.6	2,454.6	2,454.6	0.00%
Fund Balance, Ending	2,552.7	2,523.0	2,454.6	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

SPLOST VII Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	21,105.0	20,562.8	20,186.9	21,000.0	21,000.0	21,000.0	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	2.3	3.4	2.2	-	-	-	0.00%
Miscellaneous	0.9	-	-	-	-	-	0.00%
	21,108.3	20,530.2	20,189.1	21,000.0	21,000.0	21,000.0	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	14,567.3	20,287.7	16,258.0	21,000.0	21,000.0	21,000.0	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	14,567.3	20,287.7	16,258.0	21,000.0	21,000.0	21,000.0	0.00%
Excess of Revenues Over Expenditures	6,540.9	242.5	3,931.1	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(468.8)	(3,680.2)	(41.5)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	6,072.1	(3,437.7)	3,889.6	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	2,658.3	8,730.4	5,292.7	9,182.3	9,182.3	9,182.3	0.00%
Fund Balance, Ending	8,730.4	5,292.7	9,182.3	9,182.3	9,182.3	9,182.3	0.00%

Return to Table of Contents

Financial Summary by Fund

Public Roads – LMIG Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	803.5	801.2	1,350.7	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	803.5	801.2	1,350.7	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,215.3	104.8	1,100.3	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,215.3	104.8	1,100.3	-	-	-	0.00%
Excess of Revenues Over Expenditures	(411.8)	696.3	250.3	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(411.8)	696.3	250.3	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	515.8	104.0	800.3	1,050.7	1,050.7	1,050.7	0.00%
Fund Balance, Ending	104.0	800.3	1,050.7	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

CDBG 2nd Harvest Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	272.5	206.1	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	272.5	206.1	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	272.5	206.1	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	272.5	206.1	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

CDBG CAC Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	209.7	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	209.7	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	209.7	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	209.7	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Water & Sewer Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	4,787.7	5,505.0	6,464.0	5,780.0	6,125.0	6,125.0	5.97%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	926.6	727.3	860.2	620.0	695.0	695.0	12.10%
	5,714.3	6,232.3	7,324.2	6,400.0	6,820.0	6,820.0	6.56%
Expense:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	4,714.5	4,526.0	4,628.2	4,422.8	5,375.6	4,542.8	2.71%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	4,714.5	4,526.0	4,628.2	4,422.8	5,375.6	4,542.8	2.71%
Excess of Revenues Over Expenses	999.8	1,706.3	2,696.0	1,977.2	1,444.4	2,277.2	15.17%
Operating Transfers:							
Transfers In	468.8	3,680.2	41.5	-	-	-	0.00%
Transfers Out	(377.0)	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	0.00%
Non-Operating:							
Revenue	-	2.6	203.5	-	-	-	0.00%
Expense	(214.3)	(210.4)	(181.4)	(160.9)	(160.9)	(178.9)	11.19%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	877.3	4,728.7	2,309.7	1,366.3	833.5	1,648.3	20.64%
Fund Balances, Beginning (Adjusted)	32,667.9	33,545.1	38,272.7	40,582.4	41,948.7	41,948.7	3.37%
Fund Balance, Ending	33,545.1	38,272.7	40,582.4	41,948.7	42,782.1	43,597.0	3.93%

Return to Table of Contents

Financial Summary by Fund

Landfill Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	11.9	8.2	10.0	10.0	10.0	0.00%
	-	11.9	8.2	10.0	10.0	10.0	0.00%
Expense:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	70.5	55.9	45.3	121.2	136.1	136.1	12.28%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	70.5	55.9	45.3	121.2	136.1	136.1	12.28%
Excess of Revenues Over Expenses	(70.5)	(44.0)	(37.0)	(111.2)	(126.1)	(126.1)	13.38%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(104.0)	(239.4)	(150.0)	(150.0)	(150.0)	(150.0)	0.00%
Non-Operating:							
Revenue	449.4	356.5	389.4	375.0	375.0	375.0	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	275.0	79.1	202.4	113.8	98.9	98.9	(13.07)%
Fund Balances, Beginning (Adjusted)	353.2	628.2	701.2	903.6	1,017.7	1,017.7	12.63%
Fund Balance, Ending	628.2	701.2	903.6	1,017.7	1,116.7	1,116.7	9.72%

Return to Table of Contents

Financial Summary by Fund

Tax Lighting Districts Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	265.8	283.5	290.4	284.0	370.1	370.1	30.33%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	265.8	283.5	290.4	284.0	370.1	370.1	0.00%
Expense:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Excess of Revenues Over Expenses	(35.7)	(21.5)	(35.9)	(2.4)	35.5	35.5	1554.71%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(35.7)	(21.5)	(35.9)	(2.4)	35.5	35.5	1554.71%
Fund Balances, Beginning (Adjusted)	(83.1)	(118.8)	(140.3)	(176.2)	(178.6)	(178.6)	1.39%
Fund Balance, Ending	(118.8)	(140.3)	(176.2)	(178.6)	(143.1)	(143.1)	(19.87)%

Return to Table of Contents

Financial Summary by Fund

Equipment Maint. Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	503.6	115.9	124.0	120.5	120.5	120.5	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	2,776.4	2,839.7	2,350.6	2,522.9	2,439.7	3.79%
	503.6	2,892.3	2,963.7	2,471.1	2,643.4	2,560.2	3.60%
Expense:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	518.8	2,563.6	2,389.1	2,511.6	2,542.2	2,551.0	1.57%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	518.8	2,563.6	2,389.1	2,511.6	2,542.2	2,551.0	1.57%
Excess of Revenues Over Expenses	(15.2)	328.7	574.6	(40.5)	101.3	9.2	(122.61)%
Operating Transfers:							
Transfers In	-	747.9	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	(1.2)	(0.5)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(15.2)	1,075.4	574.2	(40.5)	101.3	9.2	(122.61)%
Fund Balances, Beginning (Adjusted)	15.2	-	1,072.6	1,646.8	1,606.3	1,606.3	(2.46)%
Fund Balance, Ending	-	1,072.6	1,646.8	1,606.3	1,707.5	1,615.4	0.57%

Return to Table of Contents

Financial Summary by Fund

Health Insurance Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	5,182.8	4,519.4	5,751.3	4,799.0	4,799.0	5,411.0	12.75%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	11.9	8.2	10.0	10.0	10.0	0.00%
	5,182.8	4,519.4	5,751.3	4,799.0	4,799.0	5,411.0	12.75%
Expense:							
General Government	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Excess of Revenues Over Expenses	2.4	806.9	(498.1)	(61.0)	(1,687.9)	(595.9)	876.82%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	2.4	806.9	(498.1)	(61.0)	(1,687.9)	(595.9)	876.82%
Fund Balances, Beginning (Adjusted)	(0.5)	1.8	808.8	310.6	249.6	249.6	(19.64)%
Fund Balance, Ending	1.8	808.8	310.6	249.6	(1,438.2)	(346.2)	(238.68)%

Return to Table of Contents

Financial Summary by Fund

Fleet Manager Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	3,432.1	-	-	-	-	-	0.00%
	3,432.1	-	-	-	-	-	0.00%
Expense:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,670.5	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,670.5	-	-	-	-	-	0.00%
Excess of Revenues Over Expenses	761.5	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	(747.9)	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	(1.8)	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	759.7	(747.9)	-	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	(11.7)	747.9	-	-	-	-	0.00%
Fund Balance, Ending	747.9	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Workers Comp. Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	629.3	590.7	908.8	597.0	597.0	597.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	629.3	590.7	908.8	597.0	597.0	597.0	0.00%
Expense:							
General Government	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Excess of Revenues Over Expenses	(108.2)	(70.4)	-	44.2	25.3	25.3	(42.75)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(108.2)	(70.4)	-	44.2	25.3	25.3	(42.75)%
Fund Balances, Beginning (Adjusted)	308.0	199.8	129.4	129.4	173.6	173.6	34.15%
Fund Balance, Ending	199.8	129.4	129.4	173.6	198.9	198.6	14.57%

Return to Table of Contents

Financial Summary by Fund

Technology Fleet Fund (thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	464.0	593.8	723.5	723.5	21.84%
	-	-	464.0	593.8	723.5	723.5	21.84%
Expense:							
General Government	-	-	401.2	593.8	723.5	723.5	21.84%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	401.2	593.8	723.5	723.5	21.84%
Excess of Revenues Over Expenses	-	-	62.8	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	62.8	-	-	-	0.00%
Fund Balances, Beginning (Adjusted)	-	-	-	62.8	62.8	62.8	0.00%
Fund Balance, Ending	-	-	62.8	62.8	62.8	62.8	0.00%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Fund:							
Taxes	45,474.8	43,894.2	47,986.9	47,127.0	47,917.0	47,917.0	1.68%
Licenses & Permits	1.8	6.2	3.4	5.0	5.0	5.0	0.00%
Intergovernmental	367.7	258.8	364.6	271.2	489.5	489.5	80.46%
Charges for Service	3,705.7	3,757.4	3,937.1	3,921.8	3,967.5	3,972.5	1.29%
Fines & Forfeitures	1,650.9	1,976.4	1,874.6	1,950.0	2,100.0	2,100.0	1.29%
Investment Income	21.6	9.4	12.3	10.0	85.0	85.0	750.00%
Miscellaneous	115.8	238.0	944.3	42.5	45.0	45.0	5.88%
Operating Transfers	916.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Total General Fund	52,254.2	51,225.0	56,208.3	54,412.5	55,693.9	55,698.9	2.36%
Commissary Fund:							
Charges for Service	330.7	251.5	184.4	165.0	150.0	150.0	(9.09)%
Fines & Forfeitures	0.5	1.8	1.5	-	-	-	0.00%
Miscellaneous	442.8	641.9	740.5	610.0	735.0	735.0	20.49%
Total Commissary	774.0	895.2	926.4	775.0	885.0	885.0	14.19%
Drug Seizure Fund:							
Fines & Forfeitures	465.1	296.8	149.5	1,000.0	1,000.0	1,000.0	0.00%
Investment Income	3.1	1.3	0.9	-	-	-	0.00%
Total Drug Seizure	468.2	298.1	150.3	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Charges for Service	31.8	85.3	66.8	100.0	100.0	100.0	0.00%
Investment Income	1.6	1.3	0.2	-	-	-	0.00%
Total Law Library	33.4	86.5	67.0	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Taxes	312.3	322.4	443.8	440.0	440.0	440.0	0.00%
Operating Transfers	101.7	116.3	-	-	-	-	0.00%
Total Acc. Tax	414.0	438.7	443.8	440.0	440.0	440.0	0.00%
Intergov. Grant Fund:							
Intergovernmental	808.0	1,362.7	2,216.5	753.9	791.5	694.1	(7.93)%
Total Intergov. Grant	808.0	1,362.7	2,216.5	753.9	791.5	694.1	(7.93)%
Jail Operations Fund:							
Fines & Forfeitures	397.4	454.0	404.4	380.5	441.5	441.5	16.03%
Total Jail Operations	397.4	454.0	404.4	380.5	441.5	441.5	16.03%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Drug Abuse Treatment:							
Intergovernmental	41.3	43.2	43.7	46.5	6.0	6.0	(87.1)%
Fines & Forfeitures	173.4	180.3	171.6	150.0	155.0	155.0	3.33%
Total Drug Abuse Treat.	214.6	223.5	215.3	196.5	161.0	161.0	(18.07)%
Emergency Tele. Fund:							
Intergovernmental	594.6	482.6	616.7	806.6	863.0	852.8	5.73%
Charges for Service	1,716.5	1,764.4	1,769.1	1,765.0	1,665.0	1,765.0	0.00%
Investment Income	24.4	27.0	27.4	27.0	27.7	27.7	2.76%
Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total Emergency Tele.	3,180.5	3,171.8	3,499.5	3,482.6	3,909.4	3,715.0	6.67%
Victim/Witness Fund:							
Intergovernmental	103.5	96.9	84.0	83.0	76.2	76.2	(8.19)%
Fines & Forfeitures	116.9	136.7	135.5	123.3	150.5	150.5	22.11%
Total Victim/Witness	220.4	233.7	219.4	206.3	226.7	226.7	9.92%
Special Services Fund:							
Taxes	3,654.6	3,882.1	4,077.5	4,030.0	4,218.0	4,218.0	4.67%
Licenses & Permits	114.3	134.1	112.5	120.0	120.0	120.0	0.00%
Charges for Service	48.1	44.9	49.3	47.0	51.0	51.0	8.51%
Miscellaneous	-	-	26.4	-	-	-	0.00%
Operating Transfers	-	89.4	(200.0)	188.5	188.5	188.5	0.00%
Total Special Services	3,816.9	4,150.5	4,065.6	4,385.5	4,577.5	4,577.5	4.38%
SPLOST V Fund:							
Investment Income	1.6	-	-	-	-	-	0.00%
Total SPLOST V Fund	1.6	-	-	-	-	-	0.00%
SPLOST VI Fund:							
Investment Income	2.3	1.0	1.0	0.8	-	-	(100.00)%
Total SPLOST VI Fund	2.3	1.0	1.0	0.8	-	-	(100.00)%
SPLOST VII Fund:							
Taxes	21,105.0	20,526.8	20,186.9	21,000.0	21,000.0	21,000.0	0.00%
Investment Income	2.3	3.4	2.2	-	-	-	0.00%
Miscellaneous	0.9	-	-	-	-	-	0.00%
Total SPLOST VII Fund	21,108.3	20,530.2	20,189.1	21,000.0	21,000.0	21,000.0	0.00%
Public Road/LMIG Fund:							
Intergovernmental	803.5	801.2	1,350.7	-	-	-	0.00%
Total Public Road/LMIG	803.5	801.2	1,350.7	-	-	-	0.00%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
CDBG Second Harvest:							
Intergovernmental	272.5	206.1	-	-	-	-	0.00%
Total CDBG 2nd Harvest	272.5	206.1	-	-	-	-	0.00%
CDBG CAC Fund:							
Intergovernmental	-	-	209.7	-	-	-	0.00%
Total CDBG CAC Fund	-	-	209.7	-	-	-	0.00%
Water & Sewer Fund:							
Charges for Service	4,787.7	5,505.0	6,464.0	5,780.0	6,125.0	6,125.0	5.97%
Miscellaneous	926.6	727.3	860.2	620.0	695.0	695.0	12.10%
Operating Transfers	468.7	3,680.2	41.5	-	-	-	0.00%
Non-Operating	-	2.6	203.5	-	-	-	0.00%
Total Water & Sewer	6,183.1	9,615.0	7,569.2	6,400.0	6,820.0	6,820.0	6.56%
Landfill Fund:							
Miscellaneous	-	11.9	8.2	10.0	10.0	10.0	0.00%
Non-Operating	449.4	356.5	389.4	375.0	375.0	375.0	0.00%
Total Landfill	449.4	368.4	397.6	385.0	385.0	385.0	0.00%
Tax Lighting Districts:							
Charges for Service	265.8	283.5	290.4	284.0	370.1	370.1	30.33%
Total Tax Lighting	265.8	283.5	290.4	284.0	370.1	370.1	30.33%
Equipment Fund:							
Intergovernmental	503.6	115.9	124.0	120.5	120.5	120.5	0.00%
Miscellaneous	-	2,776.4	2,839.7	2,350.6	2,522.9	2,439.7	3.79%
Operating Transfers	-	747.9	-	-	-	-	0.00%
Total Equip. Maint.	503.6	3,640.2	2,963.7	2,471.1	2,643.4	2,560.2	3.60%
Insurance Fund:							
Charges for Service	5,182.8	4,519.4	5,751.3	4,799.0	4,799.0	5,411.0	12.75%
Total Insurance Fund	5,182.8	4,519.4	5,751.3	4,799.0	4,799.0	5,411.0	12.75%
Fleet Manager Fund:							
Miscellaneous	3,432.1	-	-	-	-	-	0.00%
Total Fleet Manager	3,432.1	-	-	-	-	-	0.00%
Workers Comp. Fund:							
Charges for Service	629.3	590.7	908.8	597.0	597.0	597.0	0.00%
Total Workers Comp.	629.3	590.7	908.8	597.0	597.0	597.0	0.00%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Technology Fleet Fund:							
Miscellaneous	-	-	464.0	593.8	723.5	723.5	21.84%
Total Tech. Fleet Fund	-	-	464.0	593.8	723.5	723.5	21.84%
All Funds:							
Taxes	70,546.6	68,625.5	72,695.1	72,597.0	73,575.0	73,575.0	1.35%
Licenses & Permits	116.1	140.3	115.9	125.0	125.0	125.0	0.00%
Intergovernmental	2,991.0	3,251.5	4,885.9	1,961.2	2,226.2	2,118.6	8.02%
Charges for Service	17,202.0	16,917.9	19,545.2	17,579.3	17,945.1	18,662.1	6.16%
Fines & Forfeitures	2,804.2	3,045.7	2,737.1	3,603.8	3,847.0	3,847.0	6.75%
Investment Income	56.9	43.4	43.9	37.8	112.7	112.7	198.66%
Miscellaneous	4,918.1	4,395.4	5,883.3	4,226.9	4,731.4	4,648.1	9.97%
Operating Transfers	2,331.6	6,616.6	2,012.8	2,157.5	2,627.1	2,343.0	8.60%
Non-Operating	449.4	359.1	592.9	375.0	375.0	375.0	0.00%
Total All Funds	101,415.9	103,395.5	108,512.2	102,663.4	105,564.5	105,806.5	3.06%

Return to Table of Contents

Revenue Charts

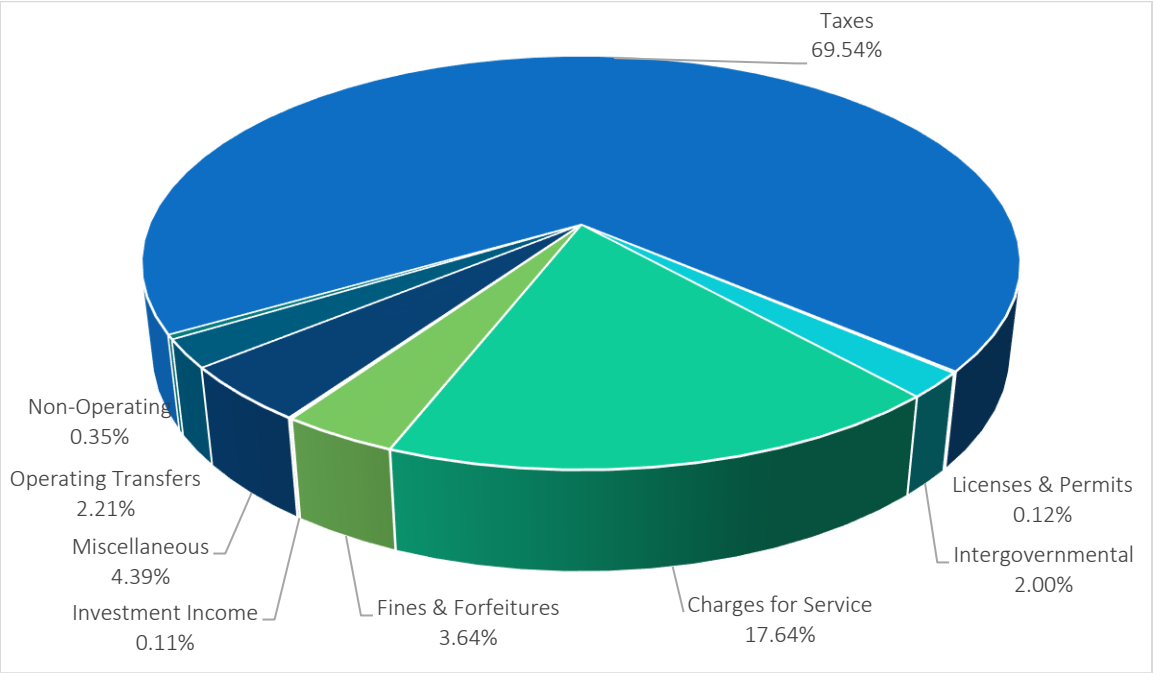


FIGURE 8 - ALL FUNDS - REVENUES BY TYPE

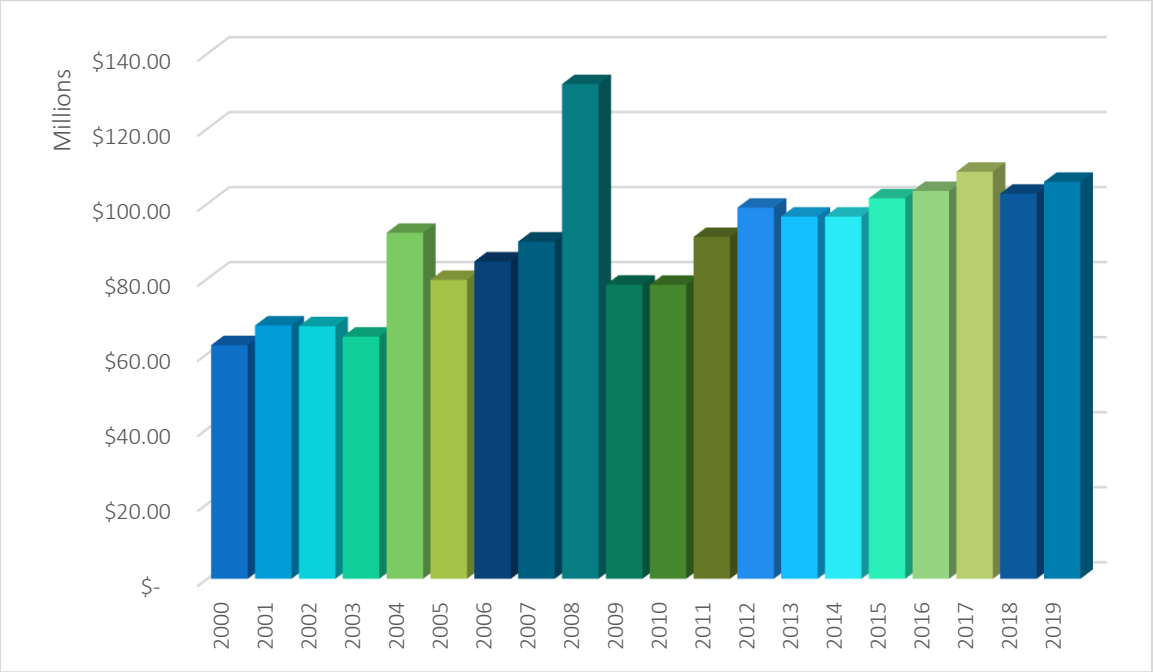


FIGURE 9 - ALL FUNDS REVENUE HISTORY

Return to Table of Contents

Revenue Sources and Assumptions

Taxes:

Property Tax (OCGA § 48-5): For many years, the Board of Commissioners could rely on a growth factor of 3.0% to 3.5% in property taxes. Since 2011, tax revenue projections have been relatively flat. The economic slowdown, the freeze on property values for a period of time and the vehicle tax reforms have all contributed to this trend. Further impacting the budget, the Title Ad Valorem Tax (TAVT) eliminated sales tax on vehicles. During 2015, the Board of Assessors contracted for a large partial revalutation of properties. There were several delays during the process and the tax bills were late that year. Also, due to the large increases, appeals were much higher than normal, further impacting the budget.

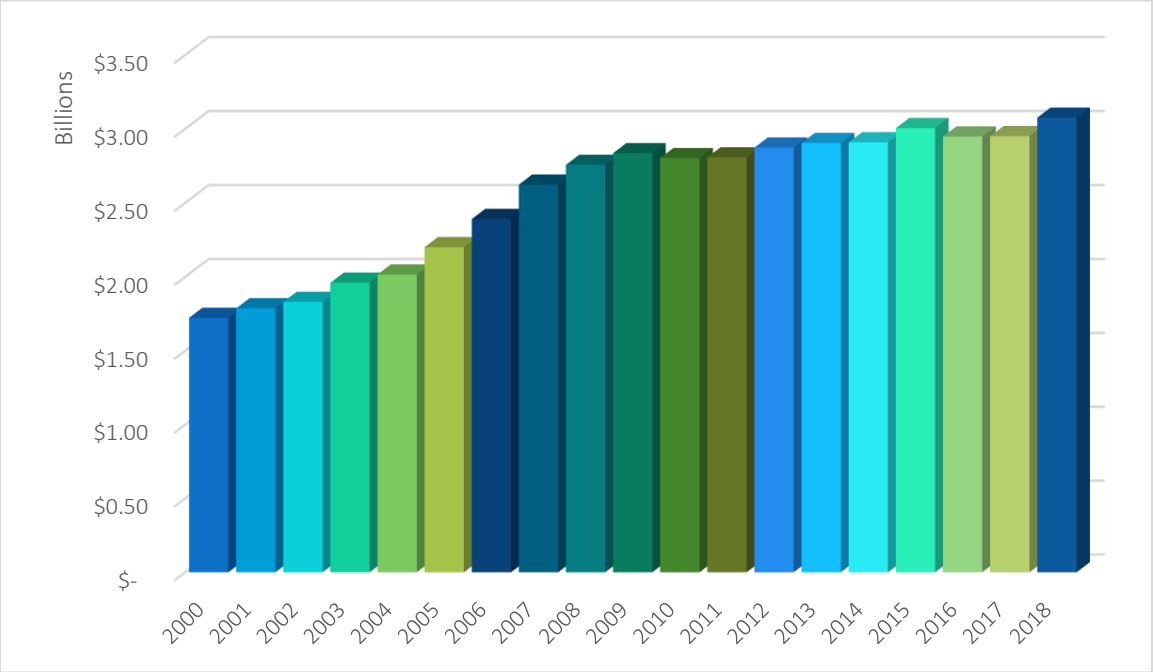


FIGURE 10 - COUNTY-WIDE DIGEST HISTORY

Looking at trends since 2011, the incorporated digest has only grown 0.86% while the unincorporated digest has grown 14.08%. However, from 2017 to 2018, the incorporated digest decreased by (2.37%) while the unincorporated digest grew by 5.79%.

Typically, the Lowndes County Tax Commissioner's Office sees a collection rate of 95% in the first year of levy. In subsequent years, the collections average 98-99%.

Return to Table of Contents

Revenue Sources and Assumptions

Taxes:

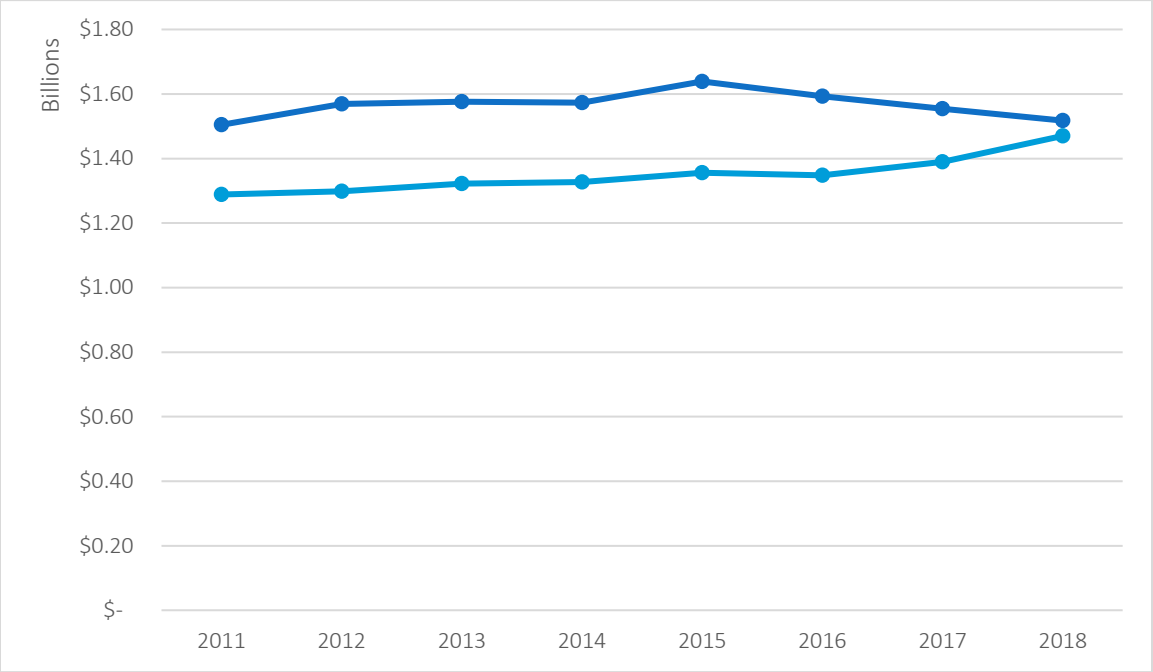


FIGURE 11 - NET DIGEST HISTORY

Local Option Sales Tax (LOST) (OCGA § 48-8): 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 holds approximately one year of the tax in reserves and recognizes it as revenue in the following year. Every ten years, local governments are charged with negotiating the allocation of the tax; however, following several adjustments to the statute by the General Assembly, there have been challenges to the constitutionality of the act. As a result, the last negotiated allocation remains in effect.

The tax is budgeted based on historical trends. The economic slowdown had some effect as well as the elimination of sales tax on vehicle sales under the TAVT. While the state has reported increased sales tax collections, the local collections have only recently started to improve. Increase in online sales appears to be a large factor.

Return to Table of Contents

Revenue Sources and Assumptions

Taxes:

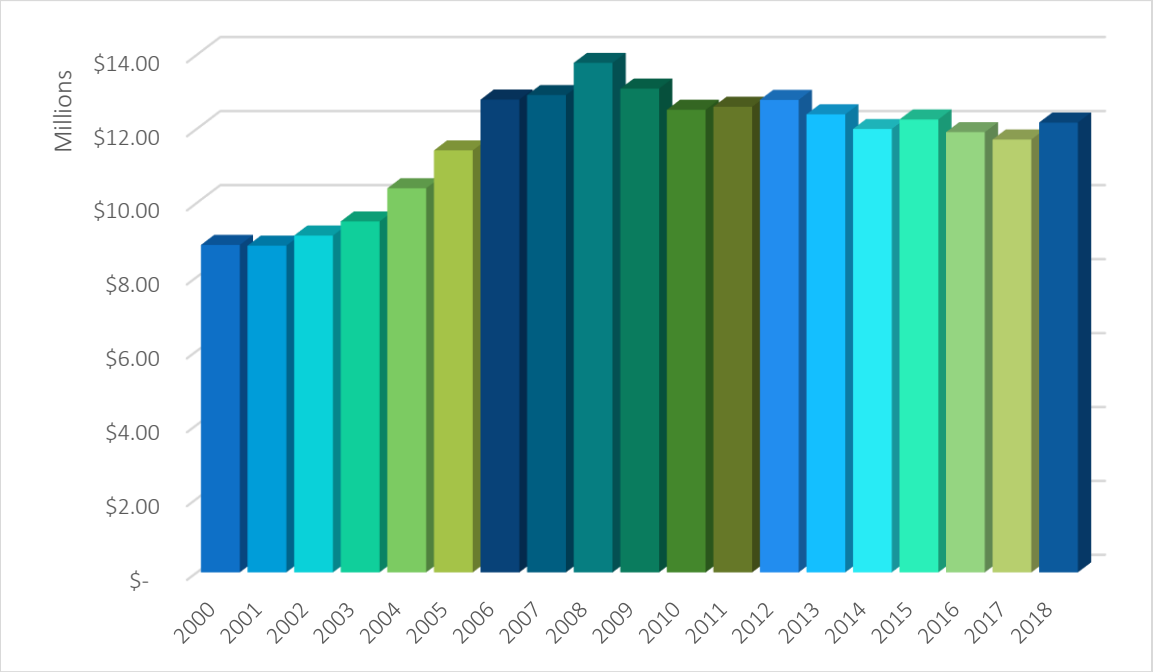


FIGURE 12 – LOCAL OPTION SALES TAX HISTORY

Special Purpose Local Option Sales Tax (SPLOST) (OCGA § 48-8): This 1% tax on retail sales is collected by the Georgia Department of Revenue and remitted monthly to Lowndes County who then disburses the funds to each municipality based on the referendum. Like the LOST, SPLOST is budgeted based on historical trends and is impacted by the same factors.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) (OCGA § 48-8): This additional 1% tax that will be used for transportation infrastructure was voted on and passed after the budget adoption. The collection of this tax will begin on October 1st, bringing the sales tax rate in Lowndes County to 8%.

 - State of Georgia

 - Property Tax Relief (LOST)

Return to Table of Contents

Revenue Sources and Assumptions

- Capital Improvement (SPLOST)

- Capital Improvement in the School Systems (EdSPLOST)

- Transportation Improvements (TSPLOST)

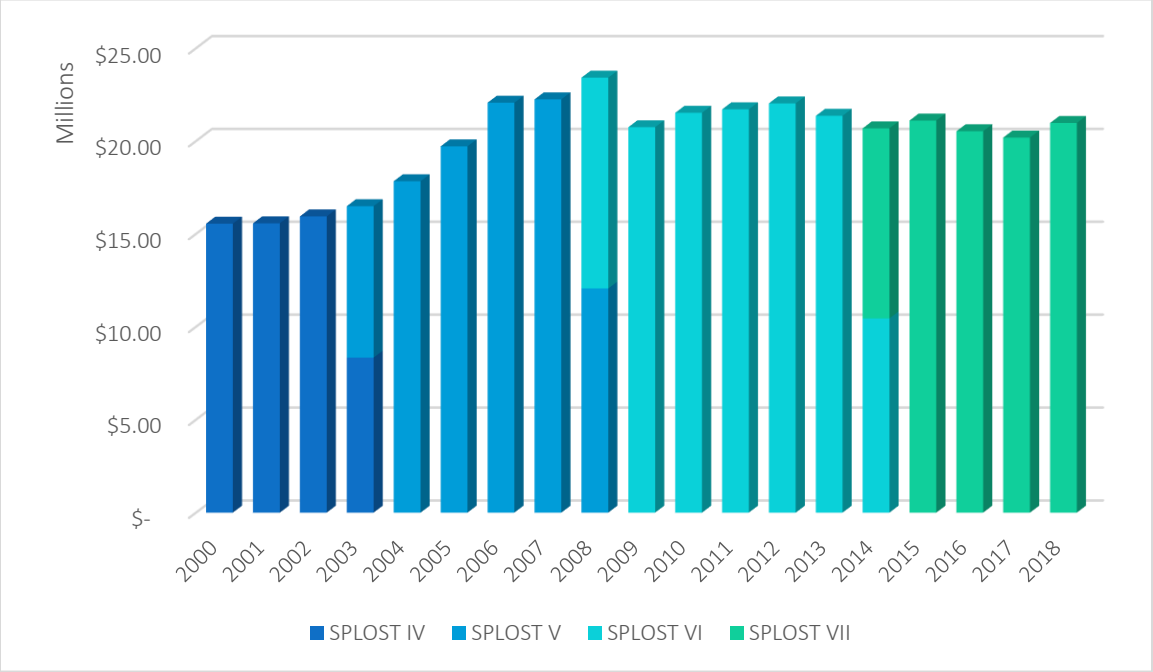


FIGURE 13 – SPECIAL PURPOSE LOCAL OPTION SALES TAX HISTORY

Alcoholic Beverage Excise Tax (OCGA § 3-4, 3-5, 3-6): This tax is on the sale of alcoholic beverages in unincorporated Lowndes County. While there was a slight decline beginning in 2010, the tax is relatively stable. Prior to 2008, this tax was accounted for in the General Fund but was moved to the Special Services Fund which accounts for unincorporated-only revenues and expenditures.

Return to Table of Contents

Revenue Sources and Assumptions

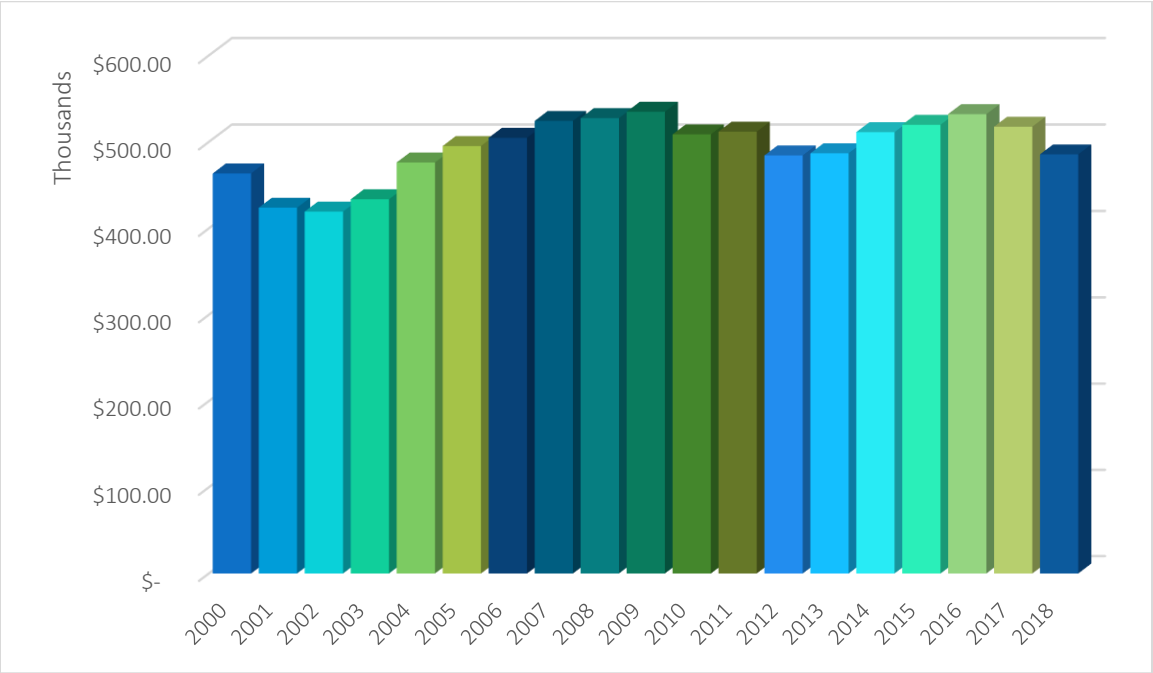


FIGURE 14 – ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

Occupation Tax (OCGA § 48-13): This tax, commonly referred to as a business license, is actually a tax on the registration of businesses in unincorporated Lowndes County. The amount is determined by using profitability ratios and gross receipts and is valid from June 1 through May 31. While there are fluctuations from year to year, this revenue is traditionally steady. Occupation taxes are budgeted based on historical data and is accounted for in the Special Services Fund.

Franchise Tax (OCGA § 36-18): This tax is imposed on cable providers operating in unincorporated Lowndes County. Revenues are budgeted based on the current providers and historical collections. Lowndes County currently has one franchised provider. Providers may also be franchised with the State rather than locally.

Insurance Premium Tax (OCGA § 33-8): This tax is based on the gross direct premium of homeowners' insurance sold. The budget is based on historical collections. As the community grows, so does the tax. While the tax used to be used to reduce property tax for the unincorporated area, it is now used to provide services such as fire protection.

Return to Table of Contents

Revenue Sources and Assumptions

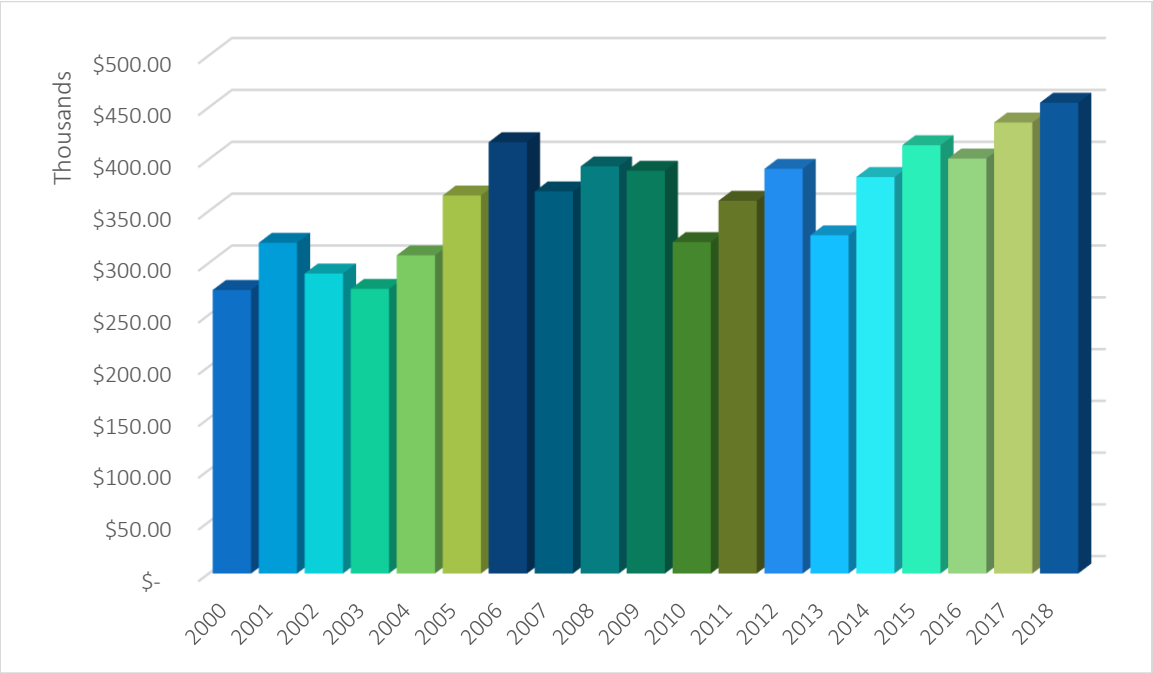


FIGURE 15 – OCCUPATION TAX HISTORY

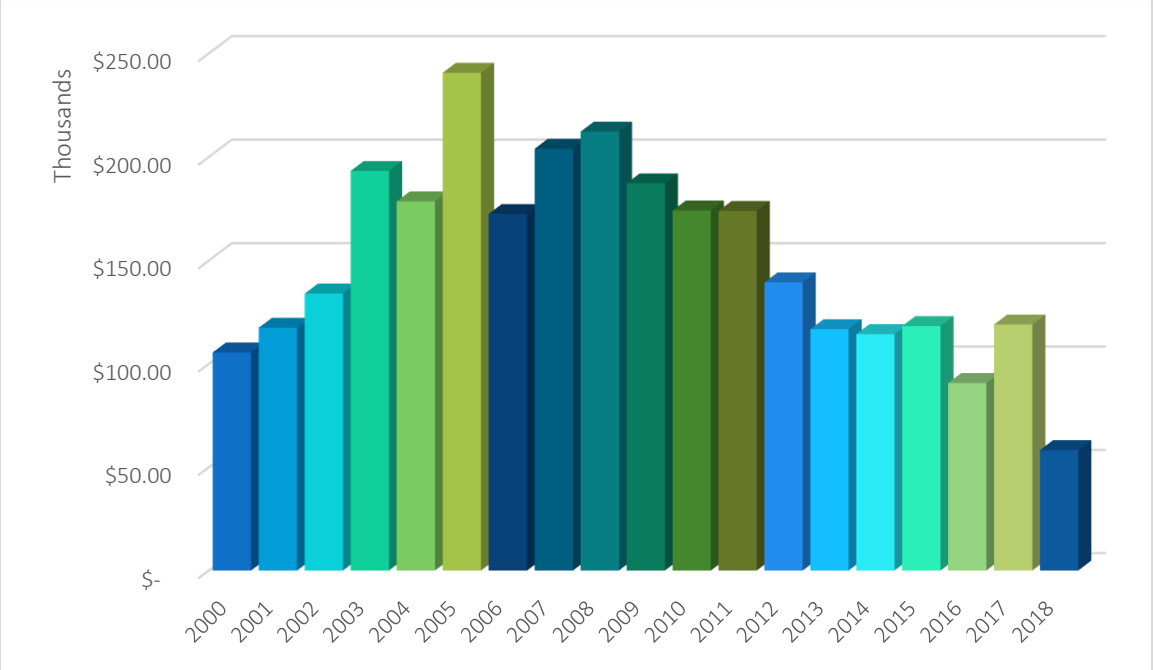


FIGURE 16 – FRANCHISE TAX HISTORY

Return to Table of Contents

Revenue Sources and Assumptions

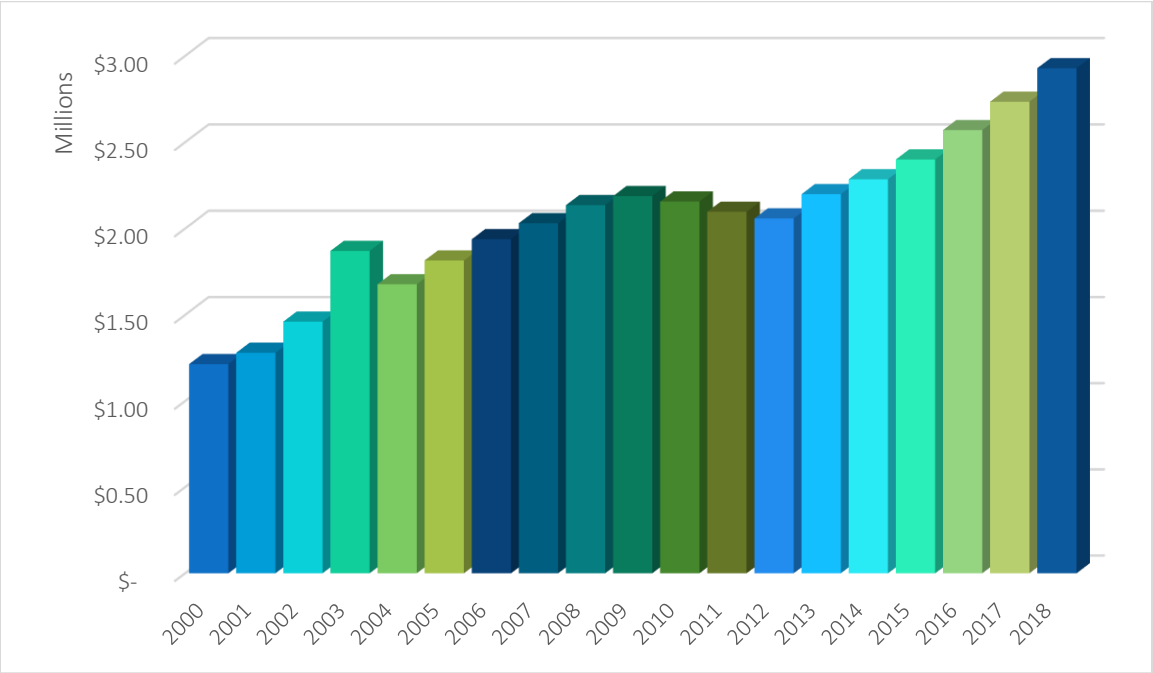


FIGURE 17 – INSURANCE PREMIUM TAX HISTORY

Accommodation Excise Tax (OCGA § 48-13): This tax, commonly referred to as the hotel/motel or bed tax, is a tax on provision of lodgings accommodations. Prior to fiscal year 2008, Lowndes County collected 100% of this tax. However, the cities of Valdosta and Hahira began collecting for hotels located within their city limits in 2008 and 2009 respectively. In 2016, the County increased the rate for the tax from 5% to 7%. 42.86% of proceeds are used to fund tourism promotion, 14.29% is used to fund tourism product development and the remaining proceeds are 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 a 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. There is generally very little fluctuation in this fee. Alcoholic beverage licenses are accounted for in the Special Services Fund.

Return to Table of Contents

Revenue Sources and Assumptions

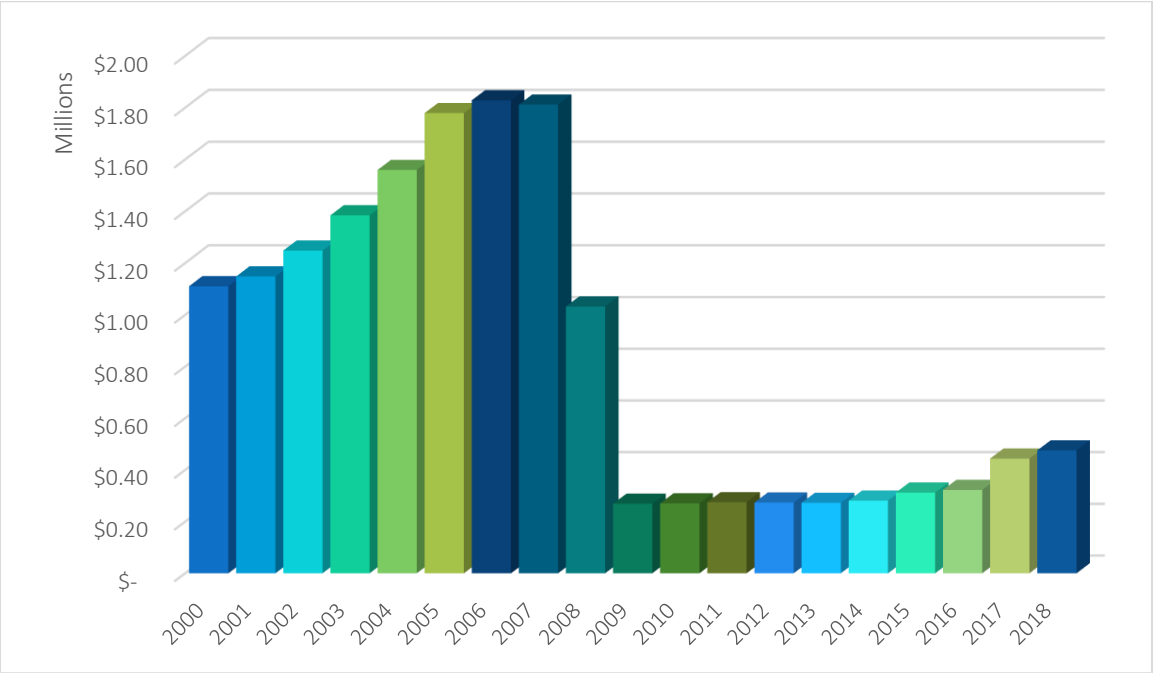


FIGURE 18 – ACCOMMODATION EXCISE TAX HISTORY

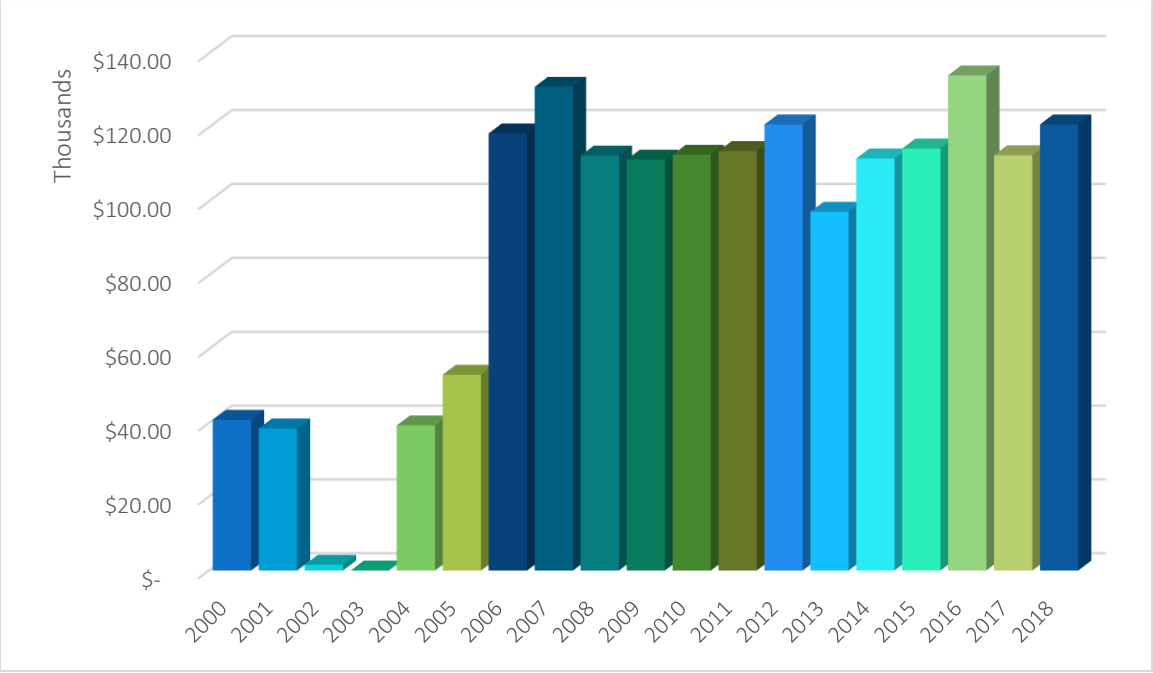


FIGURE 19 – ALCOHOLIC BEVERAGE LICENSE HISTORY (2002 AND 2003 INCLUDED IN OCCUPATIONAL TAX)

Return to Table of Contents

Revenue Sources and Assumptions

Intergovernmental:

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

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

Victim/Witness: The Victim/Witness fund serves victims of crime using add-on fines from the courts to fund those services. This represents monies received from other municipalities from their court services. This line decreased over the last several years. The municipalities indicated it had to do with caseloads.

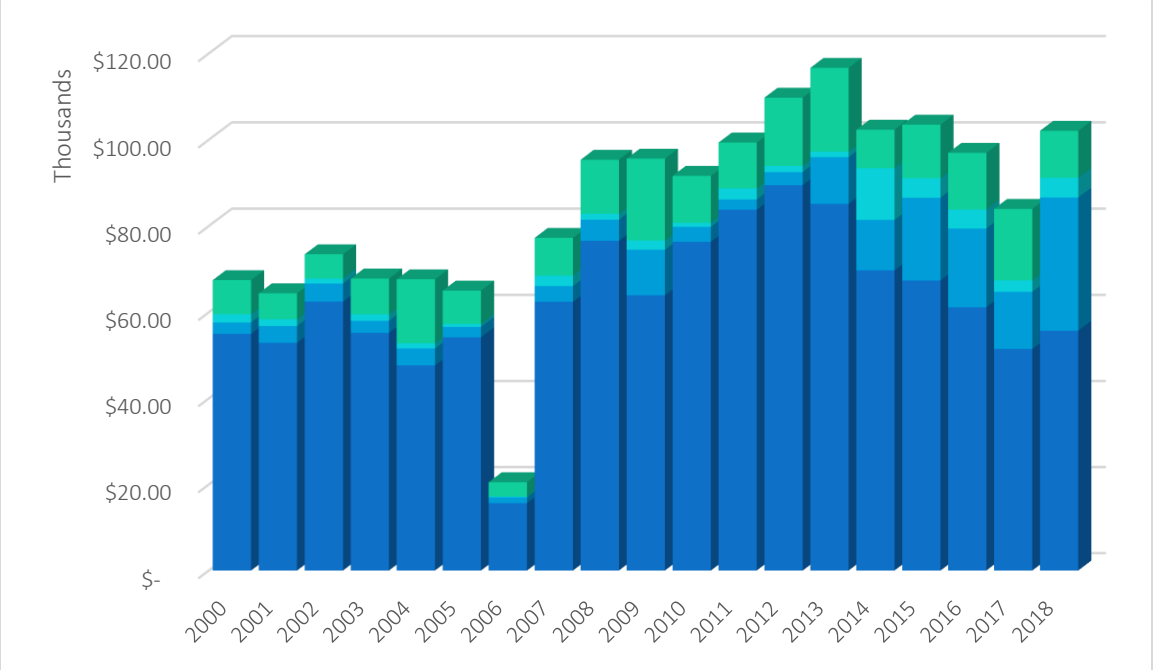


FIGURE 20 – VICTIM/WITNESS (INTERGOVERNMENTAL) HISTORY

Return to Table of Contents

Revenue Sources and Assumptions

Charges for Service:

Prisoner Housing: The Lowndes County Jail houses inmates from Lowndes County as well as surrounding areas. Each government contracts with the Sheriff for a jail rate. Budgets are based on historical collections, current rates and population estimates. In recent years, collection rates declined because cities began turning over prisoners faster. Beginning July 1, 2017, the Sheriff increased jail rates to better reflect the cost of housing inmates.

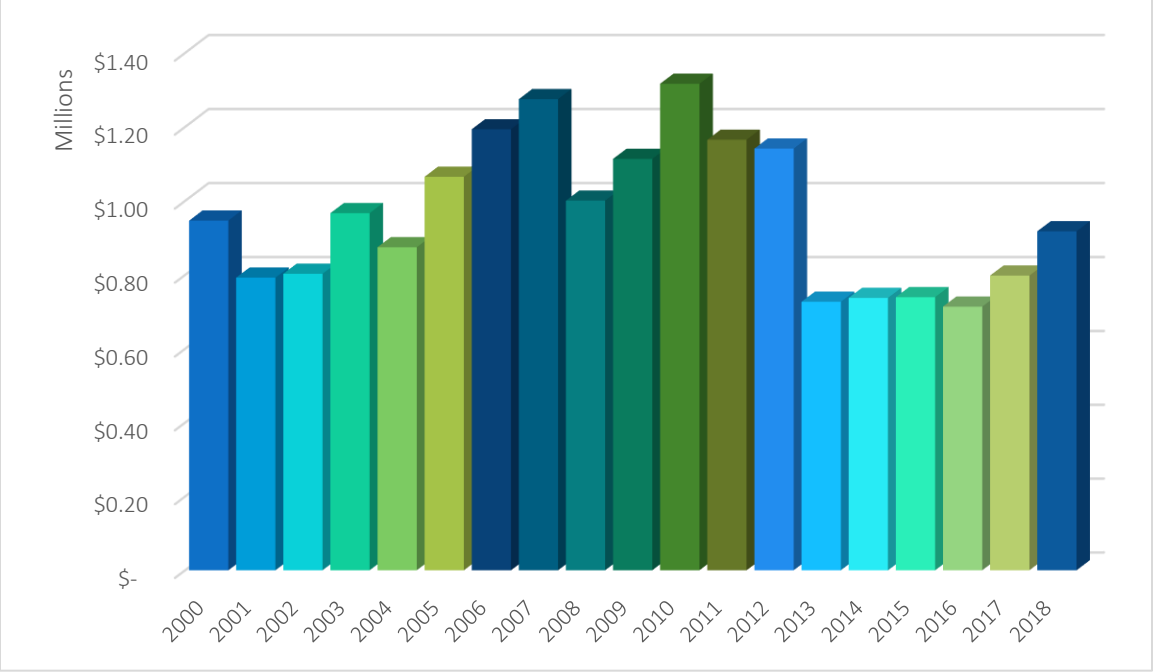


FIGURE 21 – PRISONER HOUSING HISTORY

Board of Elections: The Board of Elections primarily collects fees for reimbursement of election costs from municipalities and school systems and from qualifying fees. This varies annually depending on the types of elections scheduled.

Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charge fees for various filings in their offices. Each line is budgeted based on historical trends and any upcoming changes. As with fines, court fees are showing a decline in recent years as well.

Return to Table of Contents

Revenue Sources and Assumptions

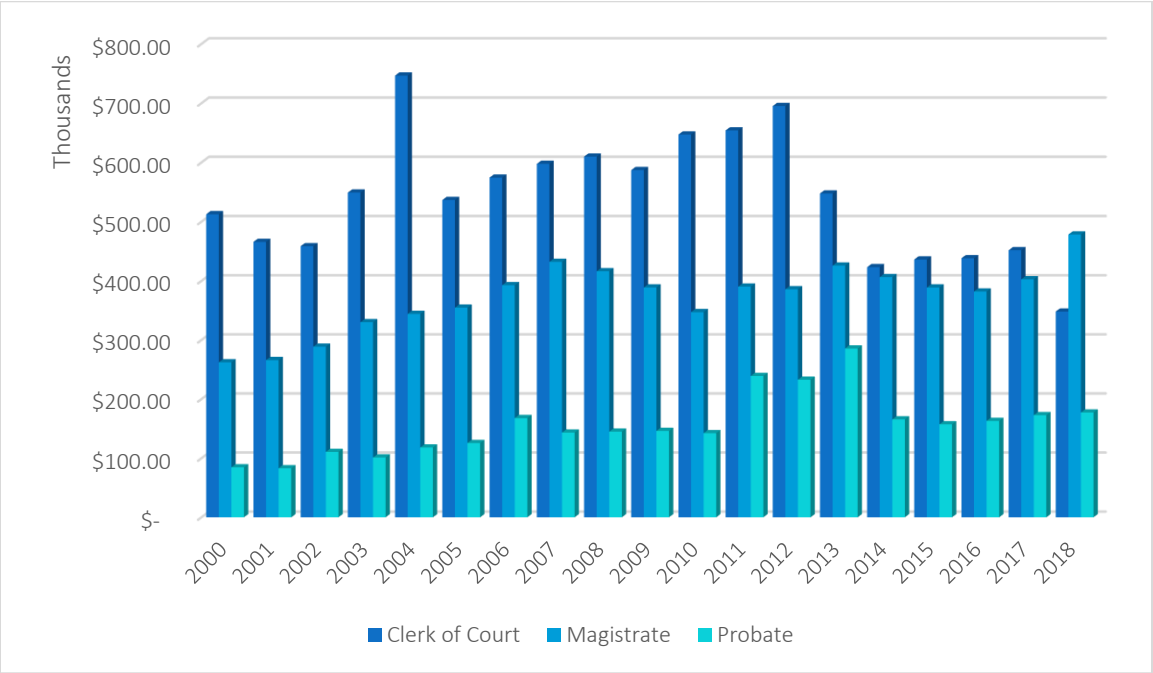


FIGURE 22 – COURT FEES HISTORY

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

LCSO – Jail Inmate, Bond Fees, Investigations, Sheriff Fees, Credit Card Fees, Fingerprint Fees, Vehicle Usage Fees, 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 data.

Culvert Fees: Lowndes County Public Works install culverts for citizens in the unincorporated area of the County at cost. Fees are reflective of the cost incurred by the County in installing the culvert and passed on to the citizen. However, the number of requests vary from year to year and the budget is based on an average.

Return to Table of Contents

Revenue Sources and Assumptions

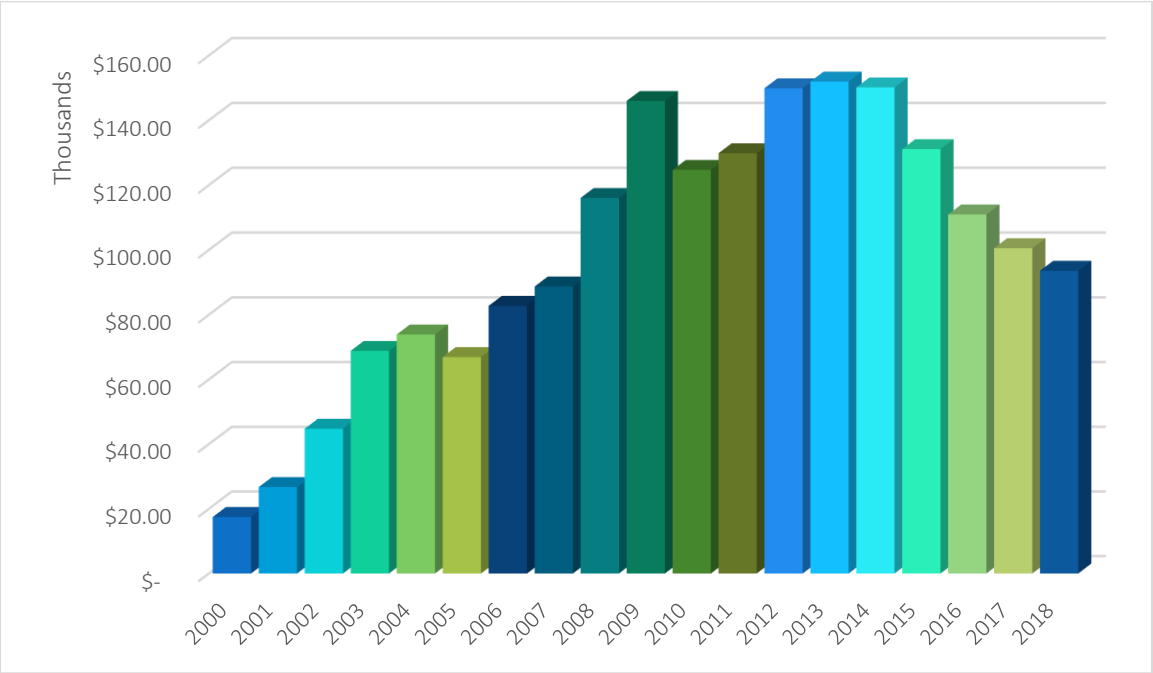


FIGURE 23 – ANIMAL SHELTER FEE HISTORY

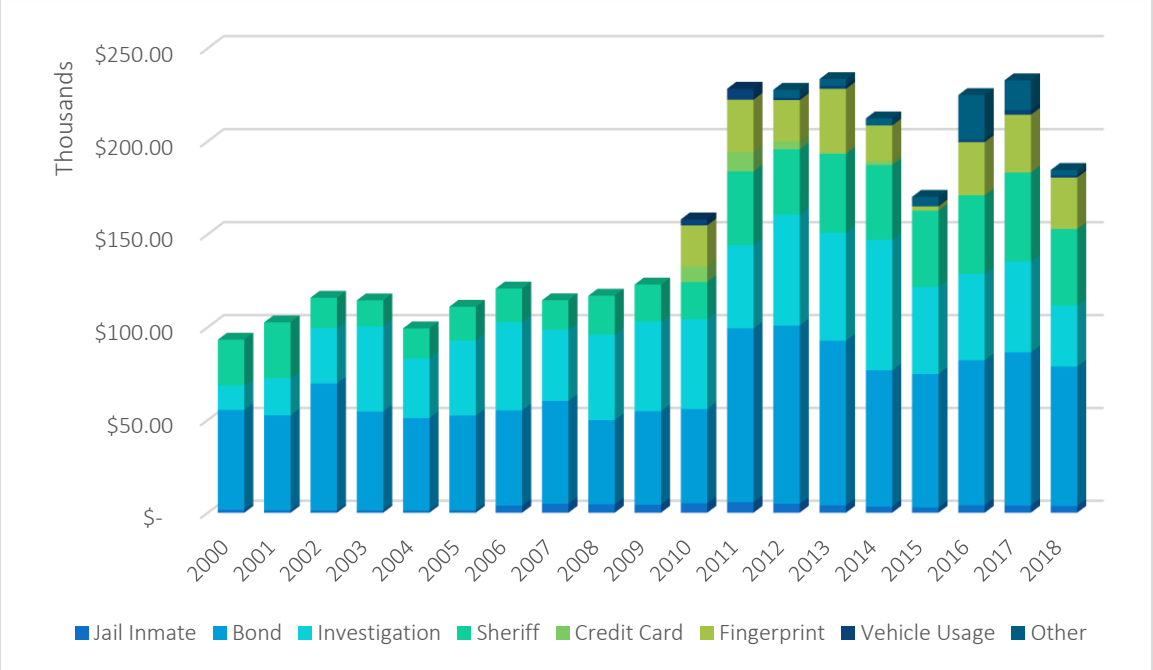


FIGURE 24 – SHERIFF FEE HISTORY

Return to Table of Contents

Revenue Sources and Assumptions

Commissary Fees: Commissary Fees are collected from inmates for the purchase of personal items from the Lowndes County Jail Commissary. These revenues are maintained in the Commissary Fund and must be used for inmate benefits. Commissary fees are budgeted based on historical trends and adjusted for changes in the contract and jail population.

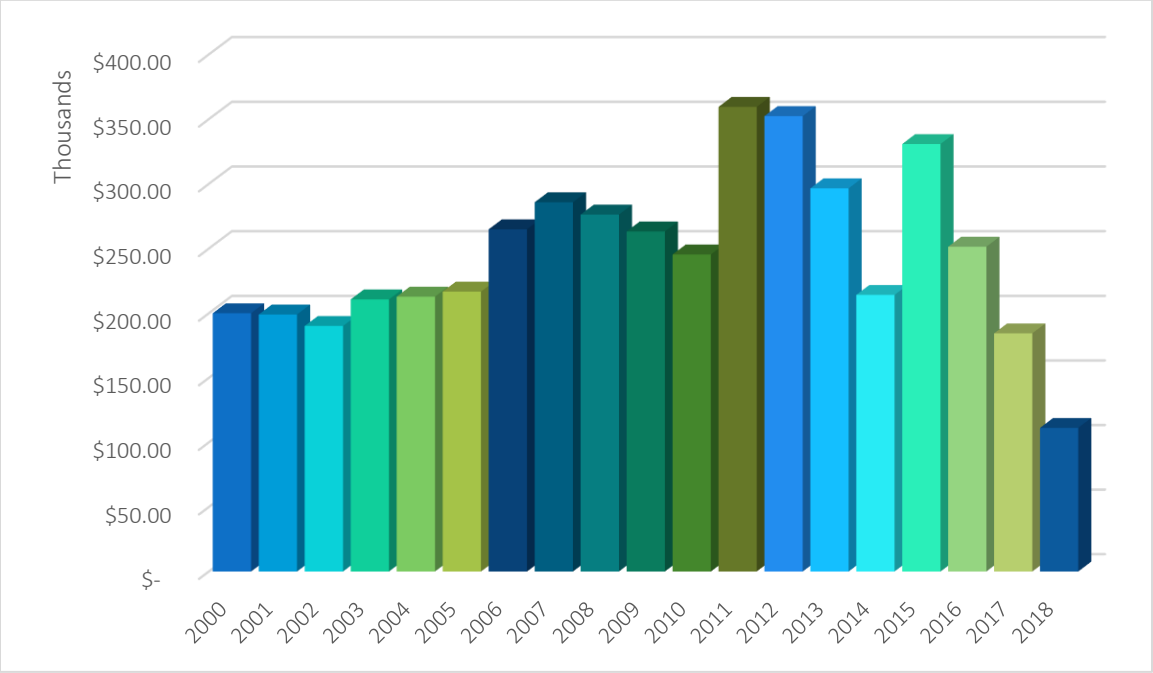


FIGURE 25 – COMMISSARY FEE HISTORY

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 decline in landline fees as more people are moving to wireless or VOIP.

Zoning Fees: The Lowndes County Unified Development Code (ULDC) defines land use in unincorporated Lowndes County. From time to time, property owners may request to have their property rezoned. After meeting with the Technical Review Committee (TRC) and appearing before the Greater Lowndes Planning Commission (GLPC), these cases are brought before the Board of Commissioners for a final approval. Prior to 2007, Zoning was a joint department with the City of Valdosta.

Return to Table of Contents

Revenue Sources and Assumptions

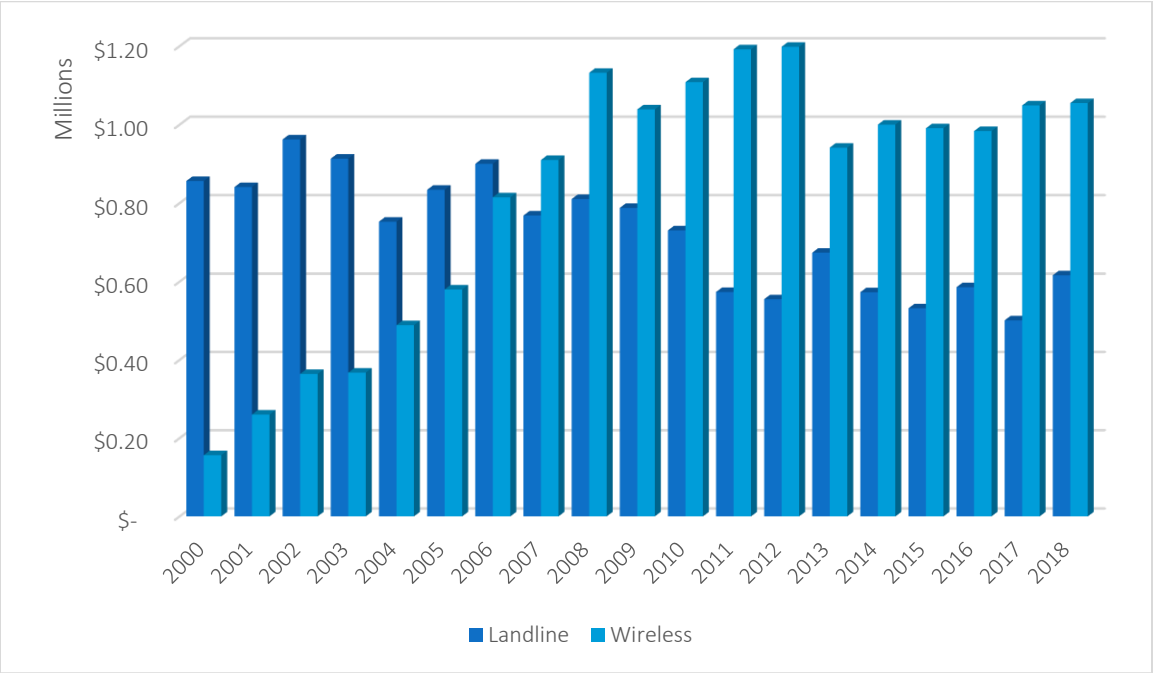


FIGURE 26 – 911 SURCHARGE HISTORY

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 rate increase effective each July. The rate structure and anticipated customer base determine the annual budget. With the increase in customers in recent years, the revenues have seen a steady increase.

Motor Service Fees: The County Maintenance Shop provides fuel and maintenance for all County vehicles and equipment as well as some municipalities and authorities. Those outside entities are billed monthly for their utilization and a nominal overhead charge. The budget for this line is based on historical usage and anticipated changes in the shop rates.

Rent: Lowndes County collects two types of rent – Rent from other agencies for use of County facilities and Rent from departments for the Equipment Maintenance Fund and the Technology Fleet Fund for use of equipment. The County negotiates agreements with outside agencies for space in buildings as well as on tower sites and those agreements become part of the budget. The Equipment Maintenance Fund and Technology Fleet Fund budgets are determined based on current inventories and average cost to operate.

Return to Table of Contents

Revenue Sources and Assumptions

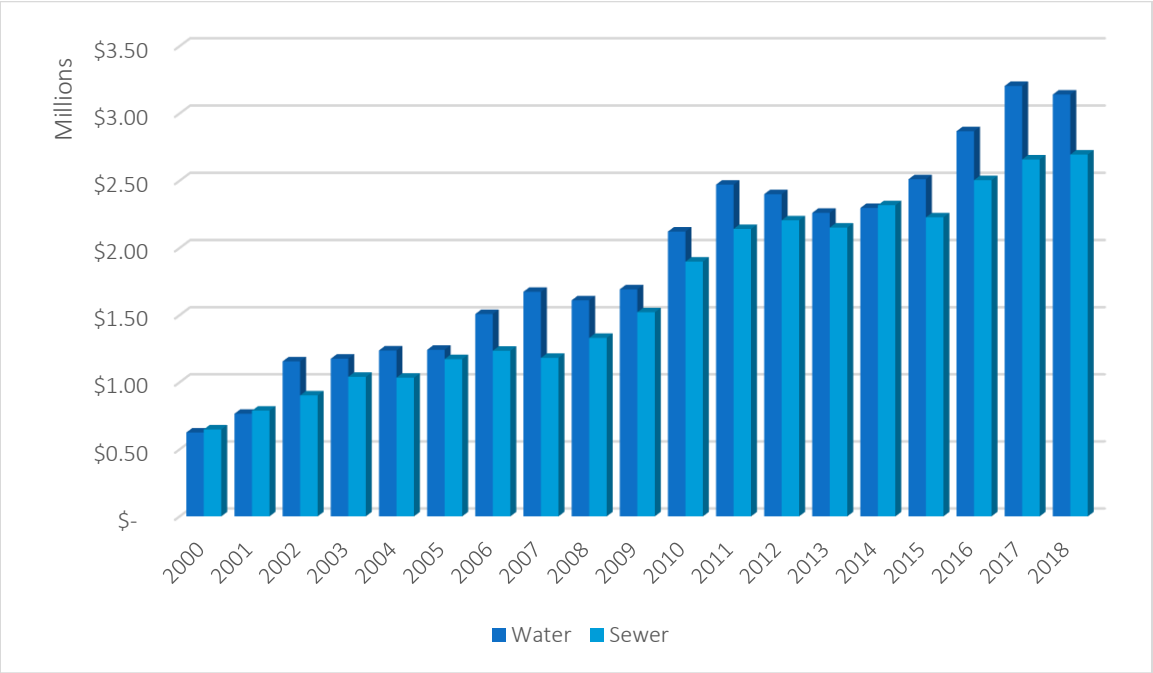


FIGURE 27 – WATER AND SEWER FEE HISTORY

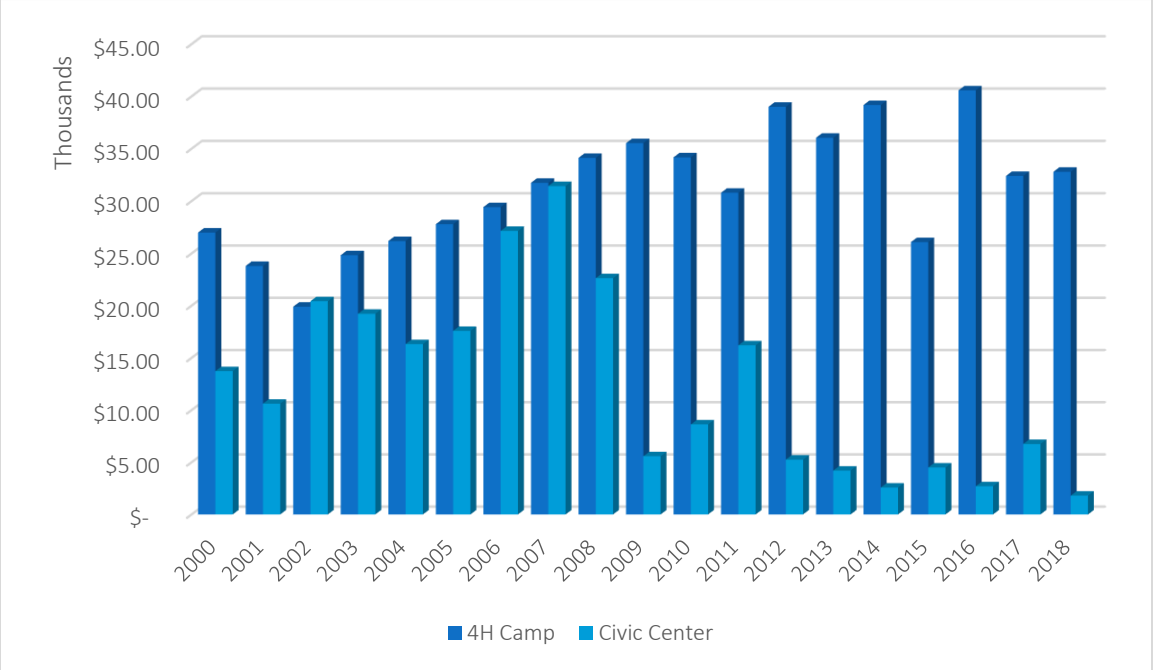


FIGURE 28 – 4H CAMP AND CIVIC CENTER RENT HISTORY

Return to Table of Contents

Revenue Sources and Assumptions

Fines & Forfeitures:

Fines & Forfeitures: Lowndes County receives monies from fines from 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. Fines are budgeted based on historical trends. There was a significant decline in the mid-2000s but recent collections have shown some improvement. Forfeitures are accounted for in the Drug Seizure Fund which is maintained by the Sheriff's Office.

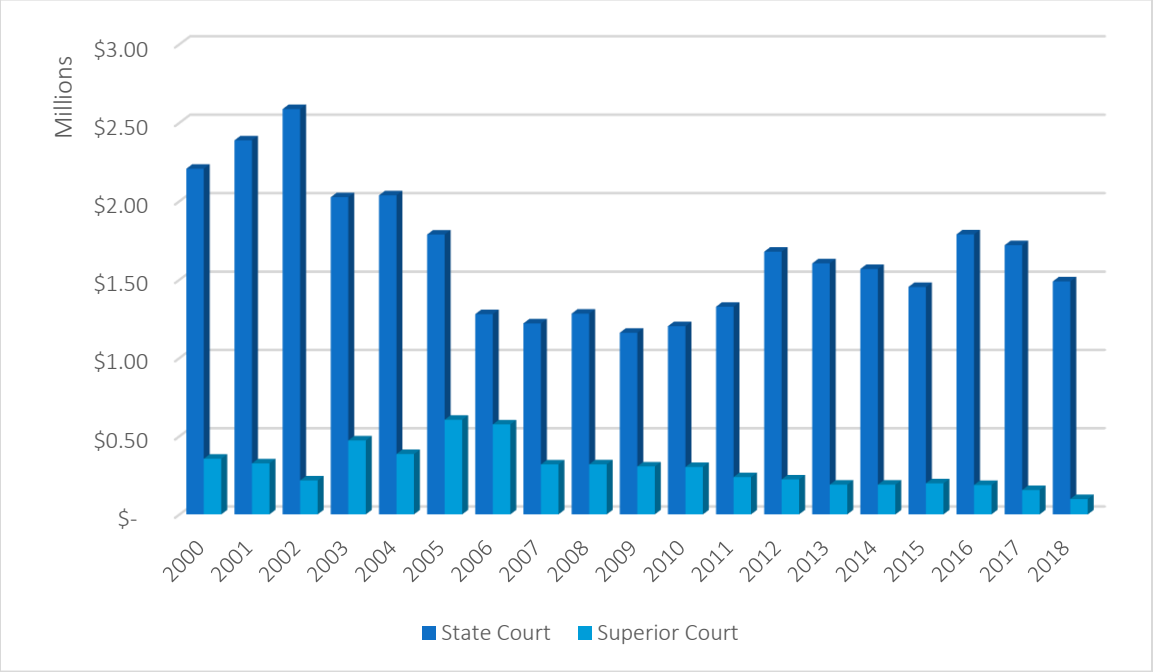


FIGURE 29 – FINES – GENERAL FUND HISTORY

Other:

Surplus Sales: From time to time, the County may have assets to declare surplus and dispose of. Budgeting for this line depends on the current inventory and condition and planned replacements. The County utilizes and online auction site for disposal of most items. In recent years, the County has sold some buildings and large pieces of equipment.

Return to Table of Contents

Revenue Sources and Assumptions

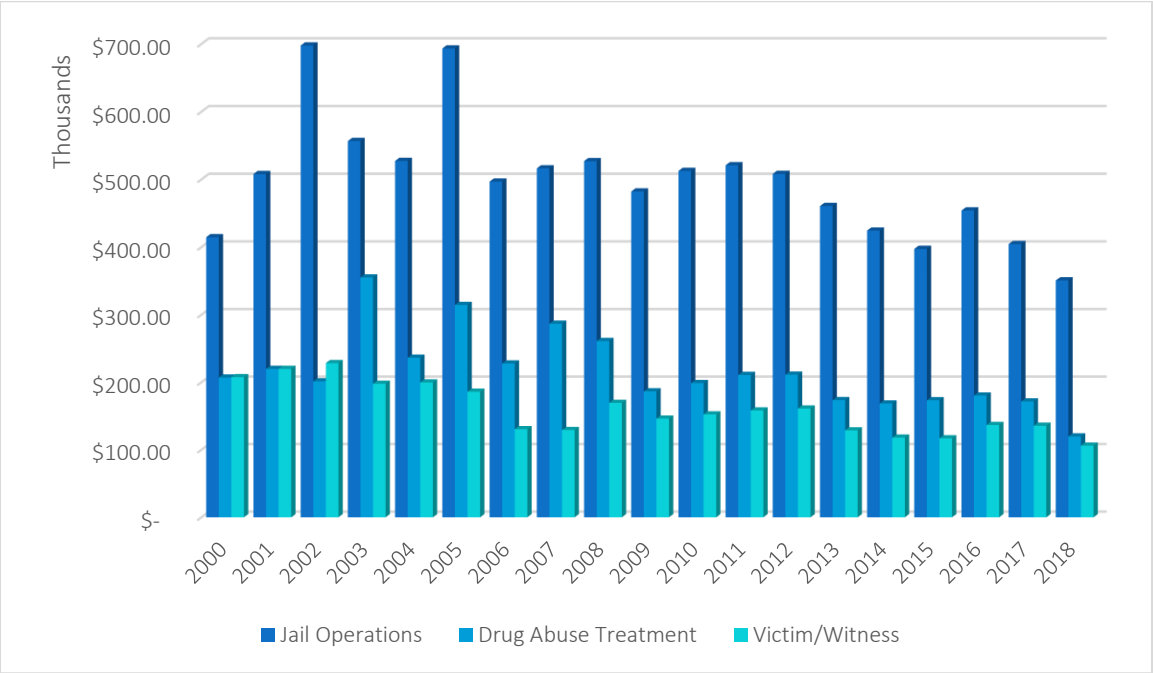


FIGURE 30 – FINES – OTHER FUNDS HISTORY

Return to Table of Contents

Expenditures/Expenses by Fund & Function

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Fund:							
General Government	11,582.5	11,533.7	12,960.1	14,712.8	16,449.5	14,191.9	(3.54)%
Judicial	5,554.7	5,786.6	6,622.5	6,396.9	6,816.2	6,641.6	3.83%
Public Safety	20,371.2	19,512.4	20,645.8	19,201.4	21,006.1	20,390.1	6.19%
Public Works	4,995.7	4,959.8	5,130.4	4,738.7	5,998.9	4,917.9	3.78%
Health & Welfare	753.2	721.7	996.1	753.7	833.2	762.9	1.21%
Culture & Recreation	4,829.4	4,675.9	4,984.9	4,725.0	4,765.0	4,725.0	0.00%
Housing & Development	2,966.5	2,886.6	3,128.3	3,000.0	3,000.0	3,000.0	0.00%
Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total General Fund	51,898.3	50,974.5	55,554.5	54,412.5	60,222.5	55,698.9	2.36%
Commissary Fund:							
Public Safety	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Total Commissary Fund	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Drug Seizure Fund:							
Public Safety	272.9	533.9	711.1	1,000.0	1,000.0	1,000.0	0.00%
Total Drug Seizure Fund	272.9	533.9	711.1	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Judicial	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Total Law Library Fund	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Accommodation Tax Fund:							
Housing & Development	418.5	494.5	653.6	251.5	251.5	251.5	0.00%
Operating Transfers	-	-	(200.0)	188.5	188.5	188.5	0.00%
Total Accommodation Tax	418.5	494.5	453.6	440.0	440.0	440.0	0.00%
Intergov. Grants Fund:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	500.0	825.1	721.5	201.7	228.3	256.5	27.19%
Public Safety	108.7	339.2	1,282.8	157.6	168.6	43.0	(72.71)%
Public Works	199.2	198.4	206.0	-	-	-	0.00%
Total Intergov. Grants	808.0	1,362.7	2,210.4	753.9	791.5	694.1	(7.93)%
Jail Operations Fund							
Public Safety	424.7	424.1	424.5	380.9	441.5	441.5	15.90%
Total Jail Operations Fund	424.7	424.1	424.5	380.9	441.5	441.5	15.90%

Return to Table of Contents

Expenditures/Expenses by Fund & Function

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Drug Abuse Treat. Fund:							
Judicial	-	-	18.5	45.0	45.0	45.0	0.00%
Health & Welfare	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Total Drug Abuse Treat.	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Emergency Comm. Fund:							
Public Safety	3,038.2	2,976.1	3,269.7	3,322.6	3,749.4	3,555.0	6.99%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Emergency Comm.	3,198.2	3,136.1	3,429.7	3,482.6	3,909.4	3,715.0	6.67%
Victim/Witness Fund:							
Judicial	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Total Victim/Witness Fund	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Special Services Fund:							
General Government	70.6	71.3	78.8	219.3	221.3	219.8	0.24%
Public Safety	2,114.6	1,997.8	2,267.0	2,525.7	2,654.7	2,424.1	(4.02)%
Public Works	111.0	111.6	115.9	125.4	119.5	122.5	(2.37)%
Culture & Recreation	-	-	-	70.0	70.0	70.0	0.00%
Housing & Development	630.1	664.8	609.6	1,078.5	1,148.1	1,330.8	23.39%
Operating Transfers	376.7	441.3	325.0	325.0	325.0	325.0	0.00%
Total Special Services Fund	3,303.1	3,288.8	3,396.2	4,343.9	4,538.5	4,492.1	3.41%
SPLOST V Fund:							
Public Works	1,930.6	69.2	-	-	-	-	0.00%
Total SPLOST V Fund	1,930.6	69.2	-	-	-	-	0.00%
Capital Projects Fund:							
Public Works	156.3	238.8	-	-	-	-	0.00%
Total Capital Projects Fund	156.3	238.8	-	-	-	-	0.00%
SPLOST VI Fund:							
Public Works	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
Total SPLOST VI Fund	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
SPLOST VII Fund:							
Public Works	14,567.3	20,287.7	16,258.0	21,000.0	21,000.0	21,000.	0.00%
Operating Transfers	468.8	3,680.2	41.5	-	-	-	0.00%
Total SPLOST VII Fund	15,036.1	23,967.9	16,299.5	21,000.0	21,000.0	21,000.0	0.00%

Return to Table of Contents

Expenditures/Expenses by Fund & Function

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Roads – LMIG Fund:							
Public Works	1,215.3	104.8	1,100.3	-	-	-	0.00%
Total Public Roads – LMIG	1,215.3	104.8	1,100.3	-	-	-	0.00%
CDBG 2nd Harvest Fund:							
Public Works	272.5	206.1	-	-	-	-	0.00%
Total CDBG 2nd Harvest	272.5	206.1	-	-	-	-	0.00%
CDBG CAC Fund:							
Public Works	-	-	209.7	-	-	-	0.00%
Total CDBG CAC Fund	-	-	209.7	-	-	-	0.00%
Water & Sewer Fund:							
Public Works	4,714.5	4,526.0	4,628.2	4,422.8	5,375.6	4,542.8	2.71%
Non-Operating Expense	214.3	210.4	181.4	160.9	160.9	178.9	11.19%
Operating Transfers	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Water & Sewer Fund	5,305.8	5,186.4	5,259.6	5,033.7	5,986.5	5,171.7	2.74%
Landfill Fund:							
Public Works	70.5	55.9	45.3	121.2	136.1	136.1	12.28%
Operating Transfers	104.0	239.4	150.0	150.0	150.0	150.0	0.00%
Total Landfill Fund	174.5	295.3	195.3	271.2	286.1	286.1	5.49%
Tax Lighting District Fund:							
Public Works	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Total Tax Lighting Districts	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Equipment Maint. Fund:							
Public Works	518.8	2,563.6	2,389.1	2,511.6	2,542.2	2,551.0	1.57%
Non-Operating Expense	-	1.2	0.5	-	-	-	0.00%
Total Equipment Maint.	518.8	2,564.9	2,389.6	2,511.6	2,542.2	2,551.0	1.57%
Health Insurance Fund:							
General Government	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Total Health Insurance	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Fleet Manager Fund:							
Public Works	2,670.5	-	-	-	-	-	0.00%
Non-Operating Expense	1.8	-	-	-	-	-	0.00%
Operating Transfers	-	747.9	-	-	-	-	0.00%
Total Fleet Manager Fund	2,672.4	747.9	-	-	-	-	0.00%

Return to Table of Contents

Expenditures/Expenses by Fund & Function

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Workers Comp. Fund:							
General Government	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Total Workers Comp.	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Technology Fleet Fund:							
General Government	-	-	401.2	593.8	723.5	723.5	21.84%
Total Technology Fleet	-	-	401.2	593.8	723.5	723.5	21.84%
All Funds:							
General Government	17,571.1	15,978.5	20,598.2	21,333.2	24,847.4	22,108.3	3.63%
Judicial	6,346.9	6,881.6	7,621.0	6,950.7	7,410.1	7,264.2	4.51%
Public Safety	26,965.0	26,502.8	29,364.1	27,364.3	29,832.8	28,704.6	4.90%
Public Works	31,725.3	33,657.6	30,478.4	35,706.2	38,007.0	36,104.9	1.12%
Health & Welfare	923.2	891.7	1,166.1	878.7	958.2	887.9	1.04%
Culture & Recreation	4,829.4	4,675.9	4,984.9	4,795.0	4,835.0	4,795.0	0.00%
Housing & Development	4,015.2	4,045.9	4,391.6	4,330.0	4,399.6	4,582.3	5.83%
Non-Operating Expense	216.1	211.6	181.9	160.9	160.9	178.9	11.19%
Operating Transfers	2,331.6	6,616.6	2,012.8	2,157.5	2,627.1	2,343.0	8.60%
Total All Funds	94,923.9	99,462.2	100,799.0	103,676.5	113,078.1	106,969.0	3.18%

Return to Table of Contents

Expenditures/Expenses by Fund & Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Fund:							
Personal Services	26,303.1	26,215.7	27,999.6	27,026.7	28,569.4	28,515.4	5.51%
Services & Contracts	22,598.3	21,982.5	23,324.6	22,403.4	24,101.4	22,734.4	1.48%
Supplies & Materials	521.7	558.8	527.2	464.9	939.4	517.7	11.37%
Capital Outlay	576.4	272.8	1,506.5	2,.378.1	4,003.2	1,606.4	(32.45)%
Debt Service	1,053.8	1,047.0	1,110.3	1,255.5	1,255.5	1,255.5	0.00%
Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total General Fund	51,898.3	50,974.5	55,554.5	54,412.5	60,222.5	55,698.9	2.36%
Commissary Fund:							
Personal Services	103.0	113.2	121.1	116.4	121.8	127.1	9.13%
Services & Contracts	406.8	501.6	504.0	569.3	599.5	632.6	11.11%
Supplies & Materials	124.8	104.6	138.1	90.3	91.3	91.3	1.11%
Total Commissary Fund	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Drug Seizure Fund:							
Services & Contracts	272.9	533.9	711.1	1,000.0	1,000.0	1,000.0	0.00%
Total Drug Seizure Fund	272.9	533.9	711.1	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Services & Contracts	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Total Law Library Fund	62.9	79.4	49.5	100.0	100.0	100.0	0.00%
Accommodation Tax Fund:							
Services & Contracts	418.5	494.5	653.6	251.5	251.5	251.5	0.00%
Operating Transfers	-	-	(200.0)	188.5	188.5	188.5	0.00%
Total Accommodation Tax	418.5	494.5	453.6	440.0	440.0	440.0	0.00%
Intergov. Grant Fund:							
Personal Services	139.6	175.6	244.7	201.7	228.3	256.5	27.19%
Services & Contracts	559.6	901.1	794.3	552.2	563.2	437.6	(20.75)%
Supplies & Materials	108.7	286.0	1,171.3	-	-	-	0.00%
Total Intergov. Grant Fund	808.0	1,362.7	2,210.4	753.9	791.5	694.1	(7.93)%
Jail Operations Fund:							
Personal Services	48.0	49.5	53.8	51.3	53.4	55.0	7.14%
Services & Contracts	331.6	337.0	333.7	296.6	355.1	353.5	19.18%
Supplies & Materials	45.1	37.6	37.0	33.0	33.0	33.0	0.00%
Total Jail Operations Fund	424.7	424.1	424.5	380.9	441.5	441.5	15.90%

Return to Table of Contents

Expenditures/Expenses by Fund & Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Drug Abuse Treat. Fund:							
Services & Contracts	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Total Drug Abuse Treat.	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Emergency Comm. Fund:							
Personal Services	2,046.8	2,073.2	2,227.8	2,149.7	2,428.7	2,342.7	8.98%
Services & Contracts	922.6	838.7	1,018.2	1,144.8	1,228.8	1,155.3	0.91%
Supplies & Materials	37.2	25.5	23.7	28.0	64.8	57.0	103.24%
Capital Outlay	31.7	38.7	-	-	27.0	-	0.00%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Emergency Comm.	3.198.2	3,136.1	3,429.7	3,482.6	3,909.4	3,715.0	6.67%
Victim/Witness Fund:							
Personal Services	74.9	76.3	77.9	80.2	82.7	84.6	5.46%
Services & Contracts	153.0	114.2	129.9	126.9	137.0	135.5	6.74%
Supplies & Materials	`1.5	-	1.1	-	1.0	1.0	100.00%
Total Victim/Witness Fund	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Special Services Fund:							
Personal Services	1,715.5	1,761.3	1,784.8	1,829.2	1,962.8	1,952.0	6.71%
Services & Contracts	1,005.9	970.1	960.4	1,616.1	1,713.0	1,681.1	4.02%
Supplies & Materials	111.8	105.5	326.0	516.0	463.8	459.9	(10.87)%
Capital Outlay	93.2	8.5	-	57.5	74.0	74.0	28.70%
Operating Transfers	376.7	441.3	325.0	325.0	325.0	325.0	0.00%
Total Special Services Fund	3,303.1	3,286.8	3,396.2	4,343.9	4,538.5	4,492.1	3.41%
SPLOST V Fund:							
Capital Outlay	1,930.6	69.2	-	-	-	-	0.00%
Total SPLOST V Fund	1,930.6	69.2	-	-	-	-	0.00%
Capital Projects Fund:							
Capital Outlay	156.3	238.8	-	-	-	-	0.00%
Total Capital Projects Fund	156.3	238.8	-	-	-	-	0.00%
SPLOST VI Fund:							
Capital Outlay	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
Total SPLOST VII Fund	1.6	30.7	69.4	2,500.0	2,500.0	2,500.0	0.00%
SPLOST VII Fund:							
Capital Outlay	14,567.3	20,287.7	16,258.0	21,000.0	21,000.0	21,000.0	0.00%
Operating Transfers	468.8	3,680.2	41.5	-	-	-	0.00%
Total SPLOST VII Fund	15,036.1	23,967.9	16,229.5	21,000.0	21,000.0	21,000.0	0.00%

Return to Table of Contents

Expenditures/Expenses by Fund & Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Roads – LMIG Fund:							
Capital Outlay	1,215.3	104.8	1,100.3	-	-	-	0.00%
Total Public Roads – LMIG	1,215.3	104.8	1,100.3	-	-	-	0.00%
CDBG 2nd Harvest Fund:							
Capital Outlay	272.5	206.1	-	-	-	-	0.00%
Total CDBG 2nd Harvest	272.5	206.1	-	-	-	-	0.00%
CDBG CAC Fund:							
Capital Outlay	-	-	209.7	-	-	-	0.00%
Total CDBG CAC Fund	-	-	209.7	-	-	-	0.00%
Water & Sewer Fund:							
Personal Services	994.1	1,040.1	1,291.6	1,271.3	1,411.5	1,400.2	10.14%
Services & Contracts	2,811.8	2,664.8	2,367.6	2,349.4	2,939.0	2,403.8	2.32%
Supplies & Materials	803.7	755.1	910.9	753.2	956.2	669.8	(11.07)%
Capital Outlay	1.1	.04	1.3	(20.0)	-	-	(100.00)%
Debt Service	103.9	65.2	56.9	69.0	69.0	69.0	0.00%
Non-Operating Expense	214.3	210.4	181.4	160.9	160.9	178.9	11.19%
Operating Transfers	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Water & Sewer	5,305.8	5,186.4	5,259.6	5,033.7	5,986.5	5,171.7	2.74%
Landfill Fund:							
Services & Contracts	69.9	60.0	60.9	90.9	105.6	105.6	16.09%
Supplies & Materials	0.6	-	-	0.3	0.5	0.5	100.00%
Capital Outlay	-	(4.1)	(15.7)	30.0	30.0	30.0	0.00%
Operating Transfers	104.0	239.4	150.0	150.0	150.0	150.0	0.00%
Total Landfill Fund	174.5	295.3	195.3	271.2	286.1	286.1	5.49%
Tax Lighting District Fund:							
Services & Contracts	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Total Tax Lighting District	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Equipment Maint. Fund:							
Personal Services	447.9	436.0	455.6	450.9	481.9	498.3	10.50%
Services & Contracts	42.0	2,097.8	1,904.7	2,033.4	2,035.6	2,029.8	(0.18)%
Supplies & Materials	10.4	26.8	28.9	27.2	24.7	23.0	(15.51)%
Capital Outlay	18.5	3.0	-	-	-	-	0.00%
Non-Operating Expense	-	1.2	0.5	-	-	-	0.00%
Total Equipment Maint.	518.8	2,564.9	2,389.6	2,511.6	2,542.2	2,551.0	1.57%

Return to Table of Contents

Expenditures/Expenses by Fund & Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Health Insurance Fund:							
Services & Contracts	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Total Health Insurance	5,180.4	3,712.5	6,249.4	4,860.0	6,486.9	6,006.9	23.60%
Fleet Manager Fund:							
Services & Contracts	2,670.5	-	-	-	-	-	0.00%
Non-Operating Expense	1.8	-	-	-	-	-	0.00%
Operating Transfers	-	747.9	-	-	-	-	0.00%
Total Fleet Manager Fund	2,672.4	747.9	-	-	-	-	0.00%
Workers Comp. Fund:							
Services & Contracts	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Total Workers Comp.	737.5	661.0	908.8	552.8	571.7	571.7	3.42%
Technology Fleet Fund:							
Services & Contracts	-	-	280.3	475.7	613.5	613.5	28.96%
Supplies & Materials	-	-	120.8	118.1	110.0	110.0	(6.82)%
Total Technology Fleet	-	-	401.2	593.8	723.5	723.5	21.84%
All Funds:							
Personal Services	31,872.9	31,940.9	34,256.8	33,177.6	35,341.6	35,231.8	6.19%
Services & Contracts	38,715.9	36,424.0	40,765.8	38,879.6	43,306.2	40,717.3	4.73%
Supplies & Materials	1,765.3	1,900.2	3,285.1	2,030.8	2,684.6	1,963.2	(3.33)%
Capital Outlay	18,864.4	21,256.6	19,129.5	25,945.6	27,634.2	25,210.4	(2.83)%
Debt Service	1,157.7	1,112.2	1,167.2	1,324.5	1,324.5	1,324.5	0.00%
Non-Operating Expense	216.1	211.6	181.9	160.9	160.9	178.9	11.19%
Operating Transfers	2,331.6	6,616.6	2,012.8	2,157.5	2,627.1	2,343.0	8.60%
Total All Funds	94,923.9	99,462.2	100,799.0	103,676.5	113,078.1	106,969.0	3.18%

Return to Table of Contents

Expenditures/Expenses Charts

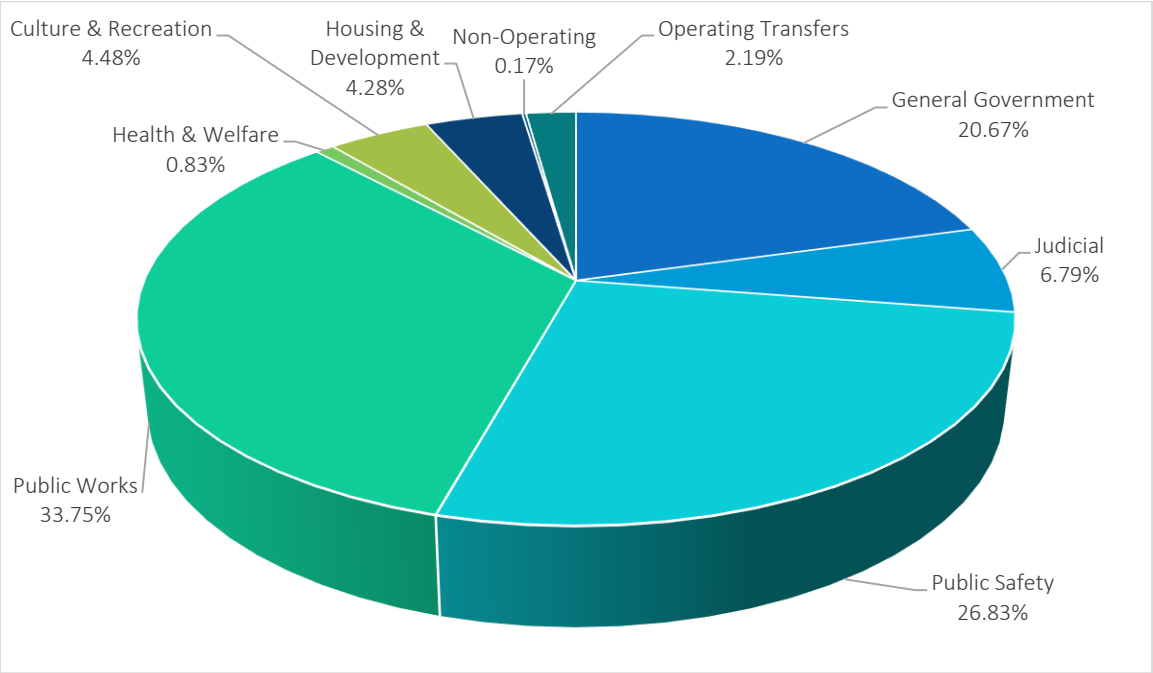


FIGURE 31 - ALL FUNDS EXPENDITURES/EXPENSES BY FUNCTION

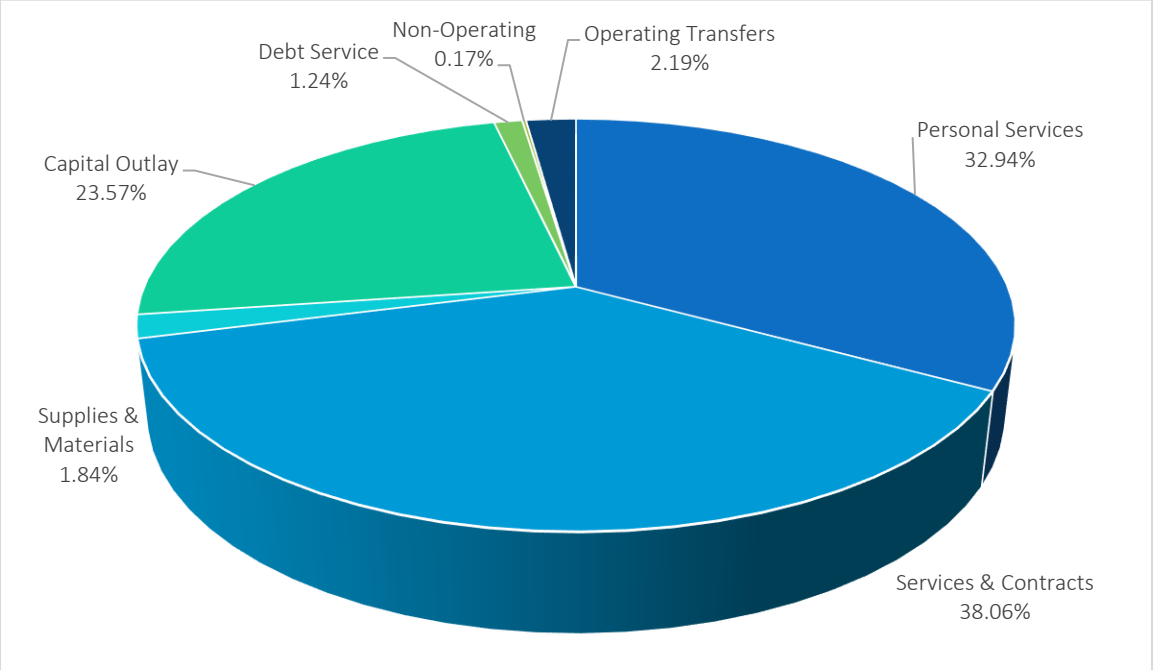


FIGURE 32 - ALL FUNDS EXPENDITURES/EXPENSES BY TYPE

Return to Table of Contents

Fund Balance/Fund Equity History

(thousands)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Percent Change	FY 2019	Percent Change
General Fund	14,981.9	15,337.8	15,270.9	15,924.3	15,924.3	0.00%	15,924.3	0.00%
Commissary	534.0	673.4	849.4	1,012.7	1,011.7	(0.10)%	1,045.3	3.37%
Drug Seizure	973.6	1,168.9	933.1	372.3	372.3	0.00%	372.3	0.00%
Law Library	325.8	296.3	303.5	321.0	321.0	0.00%	321.0	0.00%
Accommodation Excise Tax (1)	71.7	67.2	11.4	1.3	-	(100.00)%	-	0.00%
Intergov. Grants	-	-	-	6.2	-	0.00%	-	0.00%
Jail Operations	38.6	11.2	41.2	21.0	20.6	(2.07)%	20.6	0.00%
Drug Abuse Treatment (2)	34.3	79.0	132.4	159.2	185.7	16.64%	176.7	(4.85)%
Emergency Comm. (3)	86.7	68.9	104.5	174.3	-	(100.00)%	-	0.00%
Victim/Witness	27.4	18.5	61.6	72.1	71.2	(1.18)%	76.9	7.95%
Special Services	706.1	1,220.0	2,083.7	2,753.1	2,794.7	1.51%	2,880.1	3.06%
SPLOST V	1,998.2	69.2	-	-	-	0.00%	-	0.00%
Capital Projects	395.1	238.8	-	-	-	0.00%	-	0.00%
SPLOST VI (4)	2,552.0	2,552.7	2,523.0	2,454.6	-	(100.00)%	-	0.00%
SPLOST VII (5)	2,658.3	8,730.4	5,292.7	9,182.3	-	(100.00)%	-	0.00%
Public Roads – LMIG (6)	515.8	104.0	800.3	1,050.7	-	(100.00)%	-	0.00%
Water & Sewer	32,667.9	33,545.1	38,272.7	40,582.4	41,948.7	3.37%	43,597.0	3.93%
Landfill (7)	353.2	628.2	701.2	903.6	1,017.7	12.63%	1,116.7	9.72%
Tax Lighting Districts (8)	(83.1)	(118.8)	(140.3)	(176.2)	(178.6)	1.39%	(143.1)%	(19.87)%
Equipment Maintenance	15.2	-	1,072.6	1,646.8	1,606.3	(2.46)%	1,615.4	0.57%
Health Insurance (9)	(0.5)	1.8	808.8	310.6	249.6	(19.64)%	(346.2)	(238.68)%
Fleet Manager	(11.7)	747.9	-	-	-	0.00%	-	0.00%
Workers Comp. (10)	308.0	199.8	129.4	129.4	173.6	34.15%	198.9	14.57%
Technology Fleet (11)	-	-	-	62.8	-	(100.00)%	-	0.00%
Total	59,148.2	65,640.2	69,252.2	76,965.0	65,518.8	(14.87)%	66,856.4	2.04%

Return to Table of Contents

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 as required by statute.

2. Drug Abuse Treatment – This fund had been building fund balance in an effort to repay funds from the General Fund that were used to cover a deficit several years ago. However, with use of the funds to pay matches for the Accountability Court and the DUI Accountability Court, that build-up has been reduced.

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.

5. SPLOST VII – This reflects the anticipated completion of capital projects.

6. Public Roads – LMIG – This reflects the anticipated completion of capital projects.

7. Landfill – This fund continues to build equity as post-closure requirements are met.

8. Tax Lighting Districts – The Board has adjusted rates so the deficit should decrease and be eliminated in the next couple of years.

9. Health Insurance – While the wellness program has helped, the County periodically experiences high claim years.

10. Workers Compensation – This fund continues to grow. ACCG recommended rates are adjusted annually as the County's experience rate is much lower.

11. Technology Fleet Fund – This reflects anticipated projects being completed.

Return to Table of Contents

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 FY 2013, the bond held by the CVDA were refunded and new bonds were issued through the Lowndes County Public Facilities Authority. The County entered into an agreement with the Lowndes County Public Facilities Authority for the purchase of the Judicial Complex and the payment of the bonds.

The County entered into a capital lease with De Lage 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 installments from the Water and Sewer Fund in amounts of $18,957 per month for three years. The lease matures in June of 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-Type
Equipment	$6,164,773	$650,000
Less: Accumulated Depreciation	(5,221,995)	(130,000)
Total	$942,778	$520,000

The FY 2017 amortization expense of $171,881 for governmental funds and $650,000 for business-type funds was included in the depreciation expense.

As of December 2008, the County entered into an intergovernmental agreement with the Valdosta-Lowndes County Development Authority to secure bonds issued by the Authority for $15,000,000 to finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature March 1, 2024. The balance as of June 30, 2017 was $8,910,000.

Return to Table of Contents

Debt Service

The following is a summary of long-term debt transactions of the County for the year ended June 30, 2017:

	Balance 7/1/16	Additions	Reductions	Balance 6/30/17	Amount Due in One Year
Governmental Activities:					
Capital Lease – General Fund	-	735,450	147,090	588,360	147,090
Capital Lease – Equipment Fund	20,500	-	16,400	4,100	4,100
Total Capital Leases	20,500	735,450	870,000	592,460	151,190
Bonds – Public Facility Auth.	7,495,000	-	870,000	6,625,000	895,000
Unamortized Bond Premium	313,529	-	54,420	259,109	50,479
Total Bond Payable	7,808,529	-	924,420	6,884,109	945,479
Total Governmental Activities	7,829,029	735,450	1,087,910	7,476,569	1,096,669
Business-Type Activities:					
Revenue Bonds (2016)	7,220,000	-	735,000	6,485,000	750,000
Capital Lease	440,198	-	216,593	223,605	223,605
GEFA Note Payable	1,285,219	-	231,697	1,053,522	254,754
Unamortized Bond Premium	191,869	-	32,666	159,203	30,091
Total Business-Type Activities	9,137,286	-	1,215,956	7,291,330	1,258,450

Governmental activities debt is paid for by direct appropriation of funds for the Lowndes County Public Facilities Authority lease in the general fund and by allocation of rental payments for capital assets from application general fund departments.

The original issue date, interest rate and original issue amount for the County's long-term obligations are as follows:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity	Annual Install.
Governmental:						
Capital Lease	Equipment	2017	3.95%	2,048,000	2017	Variable
Bonds	Judicial Complex	2012	Fixed	9,265,000	2024	Variable
Capital Lease	Equipment	2017	0.00%	735,450	2021	Fixed
Business-Type:						
Revenue Bonds	WS Improvements	2006	Fixed	12,500,000	2017	Variable
Revenue Bonds	WS Improvements	2013	Fixed	7,545,000	2025	Variable
GEFA Note Payable	WS Improvements	2014	0.82%	1,710,000	2022	Variable
Capital Lease	WS Improvements	2016	3.19%	650,000	2018	Fixed

Return to Table of Contents

Debt Service

Fixed interest rates on the Judicial Complex Building Bonds range from 2.00% in 2013 to 3.00% in 2024. Annual principal installments range from $850,000 in 2016 to $1,020,000 in 2024.

The County obtained a capital lease for computer equipment in the amount of $735,450 in August 2016. Annual payments of $147,090 are paid at 0% interest and the lease matures in August 2020.

Fixed interest rates on the Water & Sewer revenue bonds range from 2.00% in 2013 to 3.00% in 2022. Annual principal installments range from $715,000 in 2013 to $880,000 in 2025.

The Water & Sewer Fund has a capital lease obtained for $650,000 in June 2015 for equipment that is paid in monthly installments of $18,957 at an interest rate of 3.19% and mature in June 2018.

On November 17, 2014, the County obtained loan number 2014L12WQ from the Georgia Environmental Finance Authority (GEFA) in the amount of $1,285,219 for upgrades to the Alapaha Wastewater Treatment Plant. The loan bears an interest rate of 0.82% and will be amortized with monthly payments of $21,870 and will mature in July 2021.

The following is a summary of the County's future annual debt service requirements on long-term obligations:

	Governmental Activities			
	Bonds		Capital Lease	
Year Ending 6/30	Principal	Interest	Principal	Interest
2018	935,479	162,200	151,190	41
2019	951,628	144,500	147,090	-
2020	967,385	126,400	147,090	-
2021	978,365	107,900	147,090	-
2022	994,194	89,100	-	-
2023 – 2024	994,194	90,900	-	-
Total	6,884,109	721,000	592,460	41

Return to Table of Contents

Debt Service

	Business-Type Activities					
	Revenue Bonds		Capital Lease		GEFA Loan	
Year Ending 6/30	Principal	Interest	Principal	Interest	Principal	Interest
2018	780,091	153,853	223,605	3,882	254,754	7,653
2019	792,549	136,786	-	-	256,851	5,586
2020	804,958	119,372	-	-	258,965	3,472
2021	817,371	101,640	-	-	261,097	1,340
2022	834,645	84,415	-	-	21,855	15
2023 – 2025	2,614,589	112,450	-	-	-	-
Total	6,644,203	708,516	223,605	3,882	1,053,522	18,066

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

Capital Leases	
Assessed Value	3,075,300,115
Legal Debt Limit (1%)	30,753,001
Balance at June 30, 2017	592,460
Debt Margin	30,160,541
Capital Lease Debt Service	
General Fund Budget	55,698,918
Legal Debt Service Limit (10%)	5,569,892
Debt Service for 2019	151,231
Debt Margin	5,418,661

The amount of debt hold by the County is very low. Additionally, the interest rates on that debt is very low. The capital leases for equipment, paid by the Equipment Maintenance Fund, was paid off in 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 build an administrative building that consolidated the County's services. The debt service was built into the budget at the time the capital leases were done. The Water & Sewer debt also was refunded and is covered by the cash flows of that fund.

Return to Table of Contents

Capital Improvements

The FY 2019 budget includes $25,210,350 in capital improvements. While the majority of this is included in the various capital project funds, individual departmental budgets also include capital expenditures. There are currently two active SPLOST Funds. The funds still unexpended in SPLOST VI are for recreation projects that are in process. SPLOST VII includes the funds remitted to the County by the Georgia Department of Revenue. A portion of those funds are due to the various cities and are transferred out monthly. For purposes of budgeting, we assume that all available funds will be spent in the current year.

The Capital Projects Fund which was for the Judicial/Administration Construction and Jail Construction has been closed out. The most recent CDBG grant for construction of a new Children's Advocacy Center building was completed during FY 2018. There are no current CDBG grants. An additional capital project fund exists for LMIG funds received; however, there is not budget for this fund as it is an annual grant. As noted earlier, following adoption of the County budget, a regional TSPLOST was voted on and approved. Collections will begin October 1, 2018.

In the General Fund, there has been significant investment in new software over the past several years. The final portion of that is included in the FY 2019 budget. The new software will provide an integrated solution for the court system, the Sheriff and 911. The Technology Fleet Fund addresses the customary replacement of computer and telephone equipment; however, those costs do not meet the threshold for capital.

The only major area of concern for capital currently is vehicles and heavy equipment. While there were a number of requests made during the budget, none were included. The County Manger and staff are working on an analysis of the current fleet to determine what the overall needs of the County are. They asked the Commissioners for six months to provide a plan for replacing vehicles and heavy equipment and disposing of those no longer useful. In addition to using some of the fund equity in the Equipment Maintenance Fund, we are looking at fleet programs and leasing options.

Return to Table of Contents

Capital Improvements

Capital Improvements
General Fund
County Clerk County-wide Website $28,350
During FY 2015, the Board of Commissioners approved a new website for the County. The new site allowed staff to make updates, provided access to services citizens traditionally had to come in for and allows citizens to be notified of upcoming events and important information. Prior to having the ability to notify citizens, the County utilized a newsletter that cost approximately $30,000 per issue. Additionally, the functionality saves approximately $5,000 annually in efficiencies. The FY 2019 capital investment includes annual maintenance of the site as well as navigational improvements, bringing the Sheriff's Office website into the county-wide website and creation of an intranet for HR services. These updates will save an additional $10,000 annually between hosting fees and efficiencies.
ITS Projects Sheriff and 911 Software Package (completion of project) $1,250,000
This is the final phase of a massive software upgrade that will integrate the court system with the Sheriff's Office and 911. The systems used by the courts and Sheriff's Office in prior years was not fully integrated, resulting is duplication of work and opportunities for miscoding. The new system will allow for following of a case from the originally 911 call through disposition. Savings expected from the improved work flow should be $75,000 annually based on the duplication of data entry.
ITS Computer Equipment $200,000
This is an annual replacement of equipment and should have no significant impact on operating costs.
Facilities Maintenance Roll-Up Door Replacement – Public Works $10,000
The roll-up door at the Public Works facility are approximately 40 years old and in need of replacement. Parts for repair are difficult to find and repairs cost approximately $2,000 per year.

Return to Table of Contents

Capital Improvements

Capital Improvements
General Fund
Facilities Maintenance Elevator Replacement – Human Resource Building $83,000
This is a routine replacement of one of the elevators in the Human Resource Building. The replacement should save approximately $10,000 annually in replacement costs and down-time.
Special Services Fund
Fire/Rescue Extrication Tools $55,000
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/Rescue Gear Washer and Dryer $19,000
The Fire Department spends approximately $3,500 to $5,000 annually having gear cleaned contractually. The FY 2019 budget includes a washer and dryer for specialty gear cleaning that will reduce or eliminate the cost as well as reduce the downtime for items to be shipped to the contractor and returned.
Water & Sewer Fund
Water & Sewer – Operations ATV for LAS $8,000
This ATV will be used at the LAS to drive through the hay field for collection of samples, monitoring and repairs. Currently, full-sized vehicles are utilized. The ATV will make it easier to reach some areas and will eliminate the need for a full-sized vehicle at the LAS. This will save approximately $5,000 annually.
Water & Sewer – Operations Shelter and Concrete for Mini Excavator $15,000
This item will provide parking and shelter for a mini excavator and other large pieces of equipment. The shelter will keep this equipment out of the weather which should save approximately $2,500 annually in maintenance costs.

Return to Table of Contents

Capital Improvements

Capital Improvements
Water & Sewer Fund
Water & Sewer – Operations Enlarge Mill Store Storage Area $10,000
This capital item consists of enclosing the existing storage for large equipment and expanding the storage area. There is no significant impact on operating costs. The storage will allow staff to have more items on-hand and reduce repair times.
Water & Sewer – Operations GPS Equipment $12,000
This item will be used by meter reading personnel to record GPS coordinates for all meters for better inventory control and to assist in mapping new construction. There is no significant impact on operating costs.

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. A summary by fund follows:

Fund	Approved Amount	Impact on Operating Costs
General Fund	$1,571,350	$97,000
Special Services Fund	$74,000	$5,000
Water & Sewer Fund	$36,000	$7,500

In addition to these items, the County also has expenditures related to infrastructure. Current projects include the following:

Project	Funding Source	Remaining Cost
Parks and Recreation Facilities	SPLOST VI	$2,484,323
Road, Street & Bridge Projects	SPLOST VII	$6,752,144
Road Equipment	SPLOST VII	$835,664
Water & Sewer Improvements	SPLOST VII	$8,350,285
Law Enforcement Vehicles	SPLOST VII	$218,681
Firefighting Equipment	SPLOST VII	$1,081,509
911 Center Improvements	SPLOST VII	$186,183

Return to Table of Contents

Capital Improvements

Project	Funding Source	Remaining Cost
Public Safety Radio System Upgrade	SPLOST VI	$2,305,460
Parks and Recreation Facilities	SPLOST VII	$2,587,010
Animal Shelter Improvements	SPLOST VII	$786,426
Historic Courthouse Improvements	SPLOST VII	$1,972,468
Airport Improvements	SPLOST VII	$11,466

The County currently has approximately 337 pieces of equipment classified as vehicles and 108 classified as heavy equipment. The average age of equipment is 11.3 years with the oldest being 44 years. The average number of miles on a piece of equipment is 108,000 with the highest being 462,203. As stated earlier, staff is analyzing the current fleet and determining what needs to be disposed of and replaced and the best way to do so. A preliminary capital improvement projection is presented below:

Costs	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Ambulance (for EMS)	155,000	155,000	155,000	155,000	155,000	155,000
Building Improvements	1,193,000	700,000	725,000	725,000	725,000	725,000
Equipment	94,000	95,000	95,000	95,000	95,000	95,000
Landfill Services	30,000	30,000	30,000	30,000	30,000	30,000
Park Improvements	500,000	500,000	500,000	500,000	500,000	500,000
Public Safety Radio	1,100,000	-	-	-	-	-
Road, Street & Bridge	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Rolling Stock	1,525,000	875,000	1,250,000	850,000	1,250,000	850,000
Technology	1,450,000	375,000	375,000	375,000	375,000	375,000
Utility Infrastructure	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	9,047,000	5,730,000	6,130,000	5,730,000	6,130,000	5,730,000
Revenues						
Equipment Fund	500,000	250,000	250,000	250,000	250,000	250,000
General Fund	1,723,000	605,000	605,000	605,000	605,000	605,000
Sales Tax	6,700,000	4,750,000	5,150,000	4,750,000	5,150,000	4,750,000
Special Services	74,000	75,000	75,000	75,000	75,000	75,000
Solid Waste Host Fees	30,000	30,000	30,000	30,000	30,000	30,000
Water Sewer Fund	20,000	20,000	20,000	20,000	20,000	20,000
Total	9,047,000	5,730,000	6,130,000	5,730,000	6,130,000	5,730,000

Return to Table of Contents

Capital Improvements

	Balance 7/1/16	Additions	Reductions	Balance 6/30/17
Primary Government				
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	2,884,216	-	-	2,884,216
Construction in Progress	6,261,715	4,848,953	2,347,302	8,763,366
Total Non-depreciable Capital Assets	9,144,931	4,848,953	2,347,302	11,647,582
Depreciable Capital Assets:				
Buildings and Building Improvements	84,964,973	212,476	-	85,177,449
Improvements Other than Buildings	1,023,866	-	-	1,023,866
Machinery and Equipment	18,667,522	1,197,505	79,596	19,785,431
Vehicles	8,704,319	848,771	20,649	9,532,441
Infrastructure	319,294,031	3,169,163	-	322,463,194
Total Depreciable Capital Assets	432,654,711	5,427,915	100,245	437,982,381
Less Accumulated Depreciation For:				
Buildings and Building Improvements	24,798,824	1,204,201	-	26,003,025
Improvements Other than Buildings	785,473	14,132	-	799,605
Machinery and Equipment	16,200,614	566,777	79,596	16,687,795
Vehicles	7,449,960	498,743	20,649	7,928,054
Infrastructure	285,814,256	2,757,732	-	285,571,988
Total Accumulated Depreciation	335,049,127	5,041,585	100,245	339,900,467
Total Depreciable Capital Assets, Net	97,605,584	386,330	-	97,991,914
Governmental Capital Assets, Net	106,751,515	5,235,283	2,347,302	109,639,496
Business-Type Activities:				
Non-depreciable Capital Assets:				
Land	2,710,543	-	-	2,710,543
Construction in Progress	4,982,796	135,261	4,982,796	135,261
Total Non-depreciable Capital Assets	7,693,339	135,261	4,982,796	2,845,804

Return to Table of Contents

Capital Improvements

	Balance 7/1/16	Additions	Reductions	Balance 6/30/17
Business-Type Activities:				
Depreciable Capital Assets				
Water and Sewer Infrastructure	57,682,554	4,955,194	-	62,637,748
Machinery and Equipment	2,653,165	344,945	-	2,998,110
Vehicles	700,648	55,901	-	756,549
Total Depreciable Capital Assets	61,036,367	5,356,040	-	66,392,407
Less Accumulated Depreciation For:				
Water and Sewer Infrastructure	23,405,029	949,119	-	24,354,148
Machinery and Equipment	1,699,579	137,957	-	1,837,536
Vehicles	159,159	89,465	-	248,624
Total Accumulated Depreciation	25,263,767	1,176,541	-	26,440,308
Total Depreciable Capital Assets, Net	35,772,600	4,179,499	-	39,952,099
Business-Type Capital Assets, Net	43,465,939	4,314,760	4,982,796	42,797,903

The following facility projects are currently underway:

- Naylor Boat Ramp
- Naylor Community Center
- Lowndes County Animal Shelter
- North Lowndes Fire Station Renovations
- Shiloh II Fire Station Renovations
- Lowndes County 911 Addition and Renovations
- Library – Julia Drive
- North Lowndes Recreation Complex
- Fire/Rescue Warehouse at Station # 10
- Children's Advocacy Center
- Judicial and Administrative Complex Parking Expansion
- Lowndes County Jail Laundry Facility and Equipment

Return to Table of Contents

General Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Taxes							
Property Tax	26,588.1	20,066.1	23,377.4	23,750.0	23,750.0	23,750.0	0.00%
Prior Year	599.3	514.0	821.6	600.0	750.0	750.0	25.00%
Not on Digest	6.9	5.9	25.6	10.0	25.0	25.0	150.00%
Intangible	394.7	446.5	441.6	435.0	435.0	435.0	0.00%
Motor Vehicles	1,346.4	767.3	678.7	435.0	525.0	525.0	20.69%
Real Estate Transfer	116.1	133.0	126.4	125.0	125.0	125.0	0.00%
Mobile Homes	203.3	212.8	168.2	200.0	175.0	175.0	(12.50)%
Payment in Lieu of Tax	50.0	56.3	57.3	45.0	55.0	55.0	22.22%
Property Tax – Industrial	-	2,771.9	3,093.0	2,900.0	2,900.0	2,900.0	0.00%
Property Tax – Recreation	-	3,464.7	3,865.3	3,600.0	3,600.0	3,600.0	0.00%
Timber Tax	159.4	59.1	139.7	100.0	100.0	100.0	0.00%
Heavy Duty Tax	2.1	5.4	2.0	2.0	2.0	2.0	0.00%
Public Utility Tax	654.3	820.1	929.7	850.0	850.0	850.0	0.00%
Title Ad Valorem Tax	2,403.9	2,012.4	2,042.7	2,000.0	2,100.0	2,100.0	5.00%
Local Option Sales Tax	12,247.9	11,906.5	11,708.4	11,500.0	12,000.0	12,000.0	4.35%
Unclaimed – Tax Sales	-	62.5	-	-	-	-	0.00%
Penalties & Interest	705.3	589.9	509.2	575.0	525.0	525.0	(8.70)%
Special Assessment Tax	0.9	-	-	-	-	-	0.00%
Total Taxes	45,474.8	43,894.2	47,986.9	47,127.0	47,917.0	47,917.0	1.68%
Licenses & Permits							
NPDES – Stormwater	1.8	6.2	3.4	5.0	5.0	5.0	0.00%
Total Licenses & Permits	1.8	6.2	3.4	5.0	5.0	5.0	0.00%
Intergovernmental							
Ga – Indigent Defense	59.9	51.6	41.2	30.0	30.0	30.0	0.00%
Ga – Probation	84.6	69.3	50.2	60.0	300.0	300.0	400.00%
Juvenile Judge Comp.	25.7	34.3	34.3	34.3	34.3	34.3	0.00%
GEMA	32.8	32.8	32.8	32.8	28.0	28.0	(14.56)%
Law Clerk	12.8	15.4	14.6	15.2	15.2	15.2	0.00%
FEMA	-	-	191.6	-	-	-	0.00%
Tax Commissioner – FICA	58.6	55.4	-	52.0	35.0	35.0	(32.69)%
Total Intergovernmental	364.9	258.8	364.6	271.2	489.5	489.5	80.46%
Charges for Service							
Brooks – Ankle Monitor	2.8	-	-	-	-	-	0.00%
Valdosta – Prisoner	500.9	512.4	479.6	500.0	500.0	500.0	0.00%
Dasher – Sheriff	10.0	10.0	10.0	10.0	10.0	10.0	0.00%
Other Gov. – Prisoner	238.8	201.8	318.5	250.0	350.0	350.0	40.00%
Other Gov. – ADR	-	-	-	25.0	25.0	25.0	0.00%
Tax Commissioner Fees	243.9	265.3	262.2	260.0	250.0	250.0	(3.85)%

Return to Table of Contents

General Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Charges for Service							
FIFAs	108.7	66.4	110.9	80.0	100.0	100.0	25.00%
Board of Elections	33.3	44.2	10.5	18.0	10.0	10.0	(44.44)%
LCSO – Vehicle Usage	-	1.1	2.5	2.0	1.2	1.2	(40.00)%
Clerk of Court	436.2	438.3	451.8	445.0	425.0	425.0	(4.49)%
Probate Court	157.3	163.1	172.8	175.0	165.0	170.0	(2.86)%
Magistrate Court	388.9	382.1	402.8	385.0	425.0	425.0	10.39%
Unclaimed – Magistrate	-	-	51.5	-	-	-	0.00%
DUI Court Participation	-	-	3.0	-	-	-	0.00%
Board of Assessors	0.4	0.1	0.1	-	-	-	0.00%
Animal Shelter Fees	131.1	110.9	100.5	100.0	95.0	95.0	(5.00)%
Feed the Elderly	11.4	0.9	-	-	-	-	0.00%
Bird Supper	-	1.0	0.6	-	-	-	0.00%
LCSO – Inmate Medical	2.9	4.0	3.9	3.5	3.5	3.5	0.00%
LCSO – Bond Fees	71.9	78.2	82.6	80.0	80.0	80.0	0.00%
LCSO – Investigations	46.9	46.4	48.9	48.0	48.0	48.0	0.00%
LCSO – Sheriff Fees	40.9	42.3	47.7	42.5	42.5	42.5	0.00%
LCSO – Work Detail	-	0.1	11.8	5.0	8.0	8.0	60.00%
LCSO – Credit Card Fees	0.4	0.1	0.3	-	-	-	0.00%
LCSO – Fingerprinting	2.0	28.6	30.9	32.0	32.0	32.0	0.00%
LCSO – Other	5.1	24.2	16.0	18.0	18.0	18.0	0.00%
LCSO – COAM Reimb.	-	3.5	12.6	-	-	-	0.00%
BOC – Credit Card Fees	32.8	39.2	45.3	55.0	60.0	60.0	9.09%
PW – Administration	1.8	2.0	1.4	16.2	6.0	6.0	(62.96)%
PW - Culvert Installations	47.7	58.2	54.1	45.0	55.0	55.0	22.22%
PW – Street Signs	-	-	1.1	1.5	1.5	1.5	0.00%
Evidence Tapes	0.1	0.1	0.2	-	-	-	0.00%
Bad Check Fees	1.3	0.2	0.1	0.3	0.3	0.3	0.00%
Other	3.2	3.1	2.1	2.5	2.5	2.5	0.00%
Contributions – Animal	1.0	0.7	0.8	-	-	-	0.00%
LCSO – Resource Officers	517.9	540.7	522.3	643.4	575.0	575.0	(10.62)%
Rent – 4H Camp	26.1	40.6	32.4	30.0	30.0	30.0	0.00%
Rent – Civic Center	4.5	2.7	6.7	3.0	3.0	3.0	0.00%
Rent – Other	638.4	645.0	638.9	646.0	646.0	646.0	0.00%
Total Charges for Service	3,708.6	3,757.4	3,937.1	3,921.8	3,967.5	3,972.5	1.29%
Fines & Forfeitures							
Fines – State Court	1,452.6	1,788.2	1,719.1	1,800.0	1,950.0	1,950.0	8.33%
Fines – Superior Court	198.3	187.8	155.5	150.0	150.0	150.0	0.00%
Total Fines & Forfeitures	1,650.9	1,976.1	1,874.6	1,950.0	2,100.0	2,100.0	7.69%

Return to Table of Contents

General Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Investment Income							
Interest Income	21.6	9.4	12.3	10.0	85.0	85.0	750.00%
Total Investment Income	21.6	9.4	12.3	10.0	85.0	85.0	750.00%
Miscellaneous							
Vendor Commission	2.4	4.1	8.0	5.0	7.5	7.5	50.00%
Misc. – Other	76.4	201	3.2	2.5	2.5	2.5	0.00%
Insurance Reimb.	13.2	34.2	75.1	-	-	-	0.00%
Surplus Sales	23.7	197.5	122.6	35.0	35.0	35.0	0.00%
Capital Lease Proceeds	-	-	735.5	-	-	-	0.00%
Total Miscellaneous	115.8	238.0	944.3	42.5	42.5	42.5	5.88%
Operating Transfers							
Transfers In – 911	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Transfers In – Special Svc.	275.0	325.0	325.0	325.0	325.0	325.0	0.00%
Transfers In – WS	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Transfers In – Landfill	104.0	150.0	150.0	150.0	150.0	150.0	0.00%
Total Operating Transfers	916.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Total General Fund	52,254.2	51,225.0	56,208.3	54,412.5	55,693.9	55,698.9	2.36%

Return to Table of Contents

General Fund – Revenue Charts

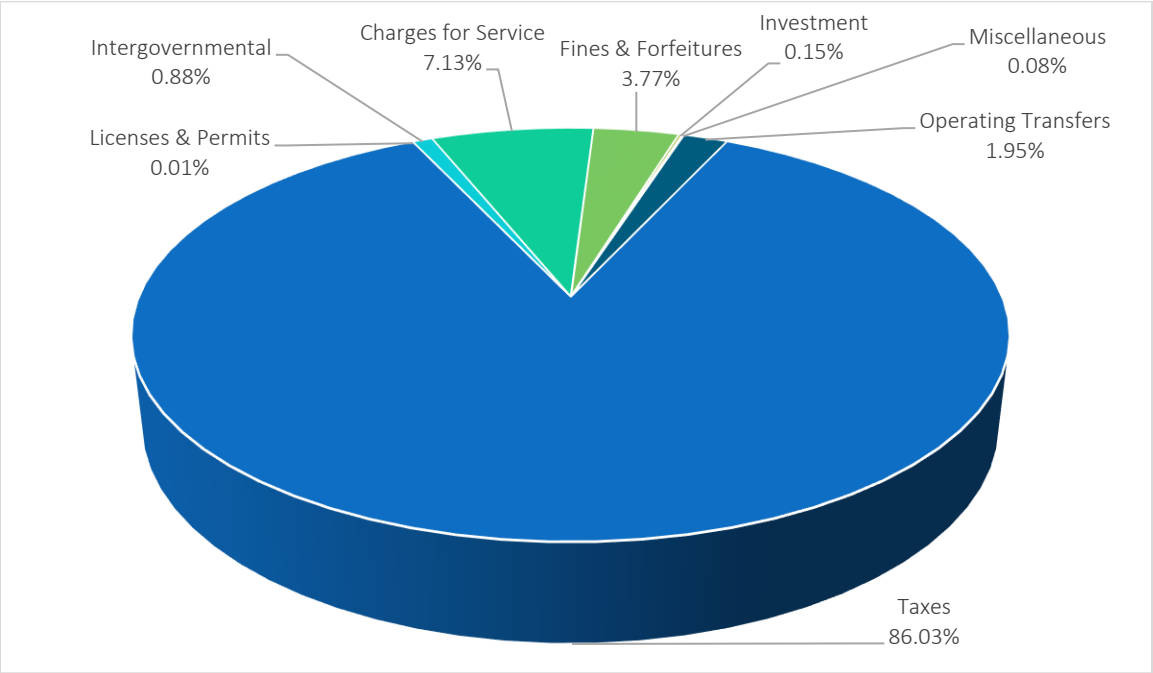


FIGURE 33 - GENERAL FUND REVENUES BY SOURCE

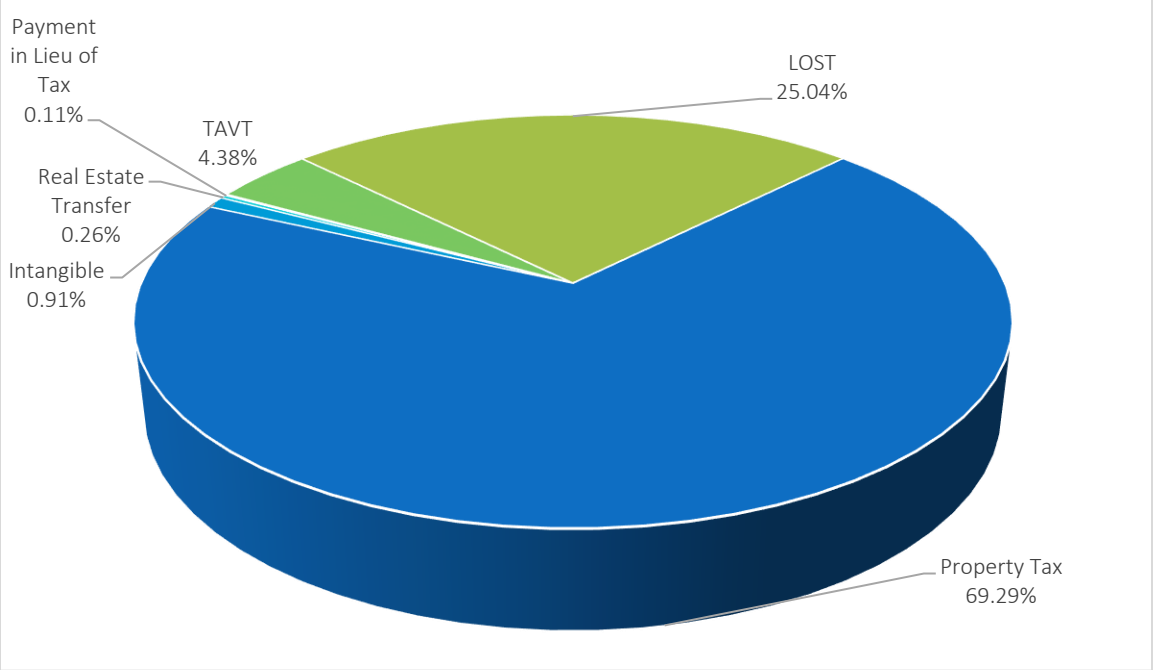


FIGURE 34 - GENERAL FUND TAX REVENUES BY TYPE

Return to Table of Contents

General Fund – Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Government							
Personal Services	6,104.9	6,059.6	6,452.7	6,511.4	6,796.8	6,504.1	(0.11)%
Services & Contracts	3,785.2	4,071.7	4,214.4	4,445.3	5,191.5	4,688.0	5.22%
Supplies & Materials	144.1	166.3	139.3	138.5	231.6	138.0	(0.31)%
Capital Outlay	464.6	189.1	1,043.3	2,352.1	2,974.2	1,606.4	(31.71)%
Debt Service	1,053.8	1,047.0	1,110.3	1,255.5	1,255.5	1,255.5	0.00%
Total General Government	11,582.5	11,533.7	12,960.1	14,712.8	16,449.5	14,191.9	(3.54)%
Judicial							
Personal Services	3,355.9	3,397.0	3,703.4	3,793.8	3,962.4	3,864.6	1.87%
Services & Contracts	2,133.4	2,331.8	2,420.6	2,566.7	2,801.9	2,732.7	6.47%
Supplies & Materials	56.5	53.6	47.5	36.4	51.9	44.3	21.62%
Capital Outlay	8.9	4.2	451.1	-	-	-	0.00%
Total Judicial	5,554.7	5,786.6	6,622.5	6,396.9	6,816.2	6,641.6	3.83%
Public Safety							
Personal Services	14,199.3	14,046.3	14,904.4	13,902.1	14,959.4	15,198.4	9.32%
Services & Contracts	5,944.9	5,123.6	5,438.6	5,035.4	5,413.4	4,886.2	(2.96)%
Supplies & Materials	274.9	300.9	302.8	263.9	605.3	305.4	15.76%
Capital Outlay	32.0	41.7	-	-	28.0	-	0.00%
Total Public Safety	20,371.2	19,512.4	20,645.8	19,201.4	21,006.1	20,390.1	6.19%
Public Works							
Personal Services	2,723.0	2,712.8	2,939.1	2,819.4	2,850.8	2,948.3	4.57%
Services & Contracts	2,220.5	2,174.1	2,144.7	1,868.9	2,131.7	1,941.4	3.88%
Supplies & Materials	40.2	35.1	34.5	24.4	47.4	28.2	15.29%
Capital Outlay	12.0	37.8	12.1	26.0	969.0	-	(100.00)%
Total Public Works	4,995.7	4,959.8	5,130.4	4,738.7	5,998.9	4,917.9	3.78%
Health & Welfare							
Services & Contracts	718.3	718.8	993.1	752.0	797.9	761.1	1.20%
Supplies & Materials	6.0	2.9	3.1	1.7	3.3	1.8	5.88%
Capital Outlay	28.9	-	-	-	32.0	-	0.00%
Total Health & Welfare	753.2	721.7	996.1	753.7	833.2	762.9	1.21%
Culture & Recreation							
Services & Contracts	4,829.4	4,675.9	4,984.9	4,725.0	4,765.0	4,725.0	0.00%
Total Culture & Recreation	42829.4	4,675.9	4,984.9	4,725.0	4,765.0	4,725.0	0.00%

Return to Table of Contents

General Fund – Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Housing & Development							
Services & Contracts	2,966.5	2,886.6	3,128.3	3,000.0	3,000.0	3,000.0	0.00%
Total Housing & Development	2,966.5	2,886.6	3,128.3	3,000.0	3,000.0	3,000.0	0.00%
Operating Transfers							
Transfers Out – Radio	211.3	-	-	0.5	1.0	.05	0.00%
Transfers Out – 911	633.8	897.7	1,086.3	883.5	1,352.6	1,069.0	20.99%
Total Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total Expenditures	51,898.3	50,974.5	55,554.5	54,412.5	60,222.5	55,698.9	2.36%

Return to Table of Contents

General Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	3,479.6	3,008.2	3,784.2	3,216.5	3,279.5	3,630.0	12.86%
Life Insurance	34.2	41.4	41.3	41.5	42.9	41.5	0.01%
Other Employee Benefits	38.9	35.4	37.3	37.6	38.6	41.6	10.64%
Retirement	2,269.7	2,656.2	2,965.3	2,682.2	2,866.6	2,821.0	5.17%
Salaries – Regular	18,598.5	18,604.5	18,984.4	19,158.9	20,343.4	20,029.9	4.55%
Social Security	1,330.8	1,355.8	1,413.9	1,371.7	1,455.3	1,409.1	2.73%
Workers Compensation	551.4	514.2	773.1	518.3	543.1	542.3	4.63%
Total Personal Services	26,303.1	26,215.7	27,999.6	27,026.7	28,569.4	28,515.4	5.51%
Services & Contracts							
Advertising	12.7	13.8	10.9	11.1	12.5	9.4	(15.32)%
Appropriations	11,483.0	10,759.2	11,685.9	11,919.2	12,228.7	11,806.8	(0.94)%
Bird Supper	10.0	10.0	10.0	10.0	15.0	10.0	0.00%
Christmas Decorations	4.9	7.9	16.8	8.0	10.5	8.0	0.00%
Commission Projects	2.2	3.1	4.5	6.5	9.2	9.2	42.02%
Contractual Services – Animals	88.7	69.7	59.4	55.0	89.4	55.0	0.00%
Contractual Services – Georgia	195.5	225.5	241.4	242.0	280.0	245.8	1.56%
Contractual Services – Grant	-	-	-	-	-	16.7	100.00%
Contractual Services – K9	14.0	10.4	7.5	8.4	3.6	3.6	(57.14)%
Contractual Services – Other	1,462.9	1,823.8	1,815.0	1,619.7	2,232.6	1,874.7	15.74%
Contractual Services – SGRC	48.6	50.6	58.0	43.9	24.1	24.1	(45.13)%
Court Costs	123.0	190.0	174.9	82.5	170.2	162.0	96.36%
Credit Card Fees	29.7	37.1	48.8	47.0	47.0	60.0	27.66%
Dues – Professional Orgs.	30.4	27.3	28.1	28.4	32.8	31.6	11.34%
Ed. & Training – Seminar	44.1	38.2	37.4	64.6	116.7	69.4	7.56%
Ed. & Training – Travel	91.0	77.9	86.6	73.2	131.6	98.5	34.55%
Employee Testing	15.4	15.1	12.5	13.0	13.0	13.0	0.00%
Facility – Repair/Maint.	186.3	215.1	207.7	142.7	149.0	100.0	(29.95)%
Fees – Organizations	1.4	1.1	1.7	1.4	1.4	1.4	0.00%
Fleet Rental	2,963.6	2,388.4	2,362.3	1,939.9	2,101.4	2,033.1	4.80%
GBI Fees	0.8	1.9	4.2	5.0	1.5	1.5	(70.00)%
Indigent – Legal	28.3	30.7	24.5	77.0	174.0	101.5	31.82%
Indigent – DUI Court	-	-	0.4	-	7.0	0.3	100.00%
Informant Buys	4.0	5.0	-	-	-	-	0.00%
Judgements & Damages	21.9	29.3	28.4	27.5	30.0	30.0	9.09%
Jury Witness	85.4	86.9	83.6	85.0	80.0	75.0	(11.76)%
Medical Supplies & Shots	0.4	0.3	4.1	0.8	1.8	1.8	116.30%
Other Equip. – Repair/Maint.	51.2	86.3	72.3	56.5	73.4	62.8	11.20%
Postage & Shipping	144.7	186.8	137.7	135.5	143.6	130.5	(3.64)%
Printing	42.0	44.8	46.1	36.5	57.5	48.6	32.94%
Prisoner – Feeding	697.3	715.3	709.6	700.0	700.0	715.0	2.14%
Prisoner Medical	1,365.7	1,321.7	1,439.6	1,270.3	1,270.3	1,205.3	(5.12)%

Return to Table of Contents

General Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Prisoner – Other	7.0	1.5	0.3	1.5	1.5	1.5	0.00%
Professional Services	861.3	971.7	1,038.1	910.2	934.0	828.5	(8.98)%
Property/Casualty Premiums	616.6	601.4	595.0	595.0	628.0	628.0	5.55%
Public Works Week	0.4	0.4	0.2	0.5	0.5	0.5	0.00%
Rent/Lease	46.8	50.1	66.7	16.0	31.4	16.2	1.34%
Road Maint. – Asphalt	28.0	53.5	34.2	40.0	53.7	35.0	(12.50)%
Road Maint. – Culverts	74.3	93.0	78.7	70.0	70.0	70.0	0.00%
Road Maint. – Other	54.8	59.6	77.5	55.0	70.8	60.0	9.09%
Road Maint. – Signs	15.6	20.8	27.4	20.0	31.5	26.5	32.50%
Statutory Allowance	3.6	3.6	3.6	3.6	3.6	3.6	0.00%
Subscriptions	8.5	7.2	7.9	7.5	10.8	10.2	36.78%
Tag & Title	0.3	0.3	0.9	-	-	-	0.00%
Technology Fleet Rental	-	-	384.2	537.1	624.2	624.2	16.21%
Travel	11.1	3.4	3.9	12.9	16.5	14.1	9.30%
Unemployment Benefits	33.3	14.9	5.4	12.5	12.5	12.5	0.00%
Uniforms	54.3	47.3	55.3	49.2	49.3	43.9	(10.92)%
Utilities – Cable TV	1.1	1.1	1.0	1.1	1.3	1.3	17.59%
Utilities – Cell Phones/Pagers	148.9	147.4	149.9	126.2	129.6	129.6	2.73%
Utilities – Electricity	1,028.4	1,002.3	1,020.6	898.3	826.7	826.7	(7.98)%
Utilities – LP Fuel	1.5	0.5	0.9	0.5	0.8	0.8	77.78%
Utilities – Natural Gas	21.4	18.1	15.1	15.9	17.4	17.4	9.36%
Utilities – Telephone	78.3	82.4	87.4	87.4	103.4	103.4	18.32%
Utilities – Water	238.9	300.7	233.6	215.9	260.1	260.1	20.46%
Vehicle/Equip. – Repair/Maint.	12.8	23.9	14.8	14.4	13.9	13.9	(3.30)%
Total Services & Contracts	22,598.3	21,979.9	23,324.5	22,403.4	24,101.4	22,734.4	1.48%
Supplies & Materials							
Chemical Supplies	0.5	-	1.4	-	3.4	1.9	100.00%
Clerk Supplies	-	0.3	-	0.3	0.6	0.3	0.00%
Commission Supplies	2.3	0.7	0.6	1.2	0.7	1.2	5.34%
DARE Supplies	10.5	10.5	11.5	5.0	5.0	5.0	0.00%
Election Supplies	5.3	6.4	12.3	5.0	11.8	5.0	0.00%
Janitorial Supplies	40.7	39.0	46.5	37.3	39.3	41.4	10.93%
Office Supplies	119.9	125.7	110.1	94.1	98.6	88.3	(6.20)%
Program Supplies	73.3	60.0	54.6	41.8	106.2	66.0	57.82%
Safety Items	4.2	3.6	6.9	6.4	9.1	6.2	(2.63)%
Small Tools & Equipment	164.9	165.2	133.2	123.7	259.9	147.4	19.14%
Total Supplies & Materials	421.7	411.3	377.2	314.9	534.4	362.7	15.20%
Capital Outlay							
Building Fixtures/Furnishings	23.2	5.8	2.5	36.5	-	-	0.00%
Computer Equipment	244.5	148.3	713.2	2,208.0	2,749.8	1,450.0	(34.33)%

Return to Table of Contents

General Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Capital Outlay							
New Construction	29.7	11.1	15.2	133.1	128.0	128.0	(3.83)%
Other Capital Equipment	238.1	68.4	763.6	11.0	63.4	28.4	157.73%
Rolling Stock	140.9	189.2	162.1	176.0	1,467.0	155.0	(11.93)%
Total Capital Outlay	676.4	422.8	1,656.5	2,528.1	4,408.2	1,761.4	(30.33)%
Debt Service							
Bonds – Insurance & Fees	0.4	0.4	0.4	-	-	-	0.00%
Bond Interest	213.4	196.6	179.6	162.4	162.4	162.4	0.00%
Bond Principal	840.0	850.0	870.0	885.0	885.0	885.0	0.00%
Other Interest	-	-	60.3	208.1	208.1	208.1	0.00%
Total Debt Service	1,053.8	1,047.0	1,110.3	1,255.5	1,255.5	1,255.5	0.00%
Operating Transfers							
Transfers Out – 911	633.8	897.7	1,086.3	883.5	1,352.6	1,069.0	20.99%
Transfers Out – Radio	211.3	-	-	0.5	1.0	0.5	0.00%
Total Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total Expenditures	51,898.3	50,974.5	55,554.5	54,412.5	60,222.5	55,698.9	2.36%

Return to Table of Contents

General Fund – Expenditure Charts

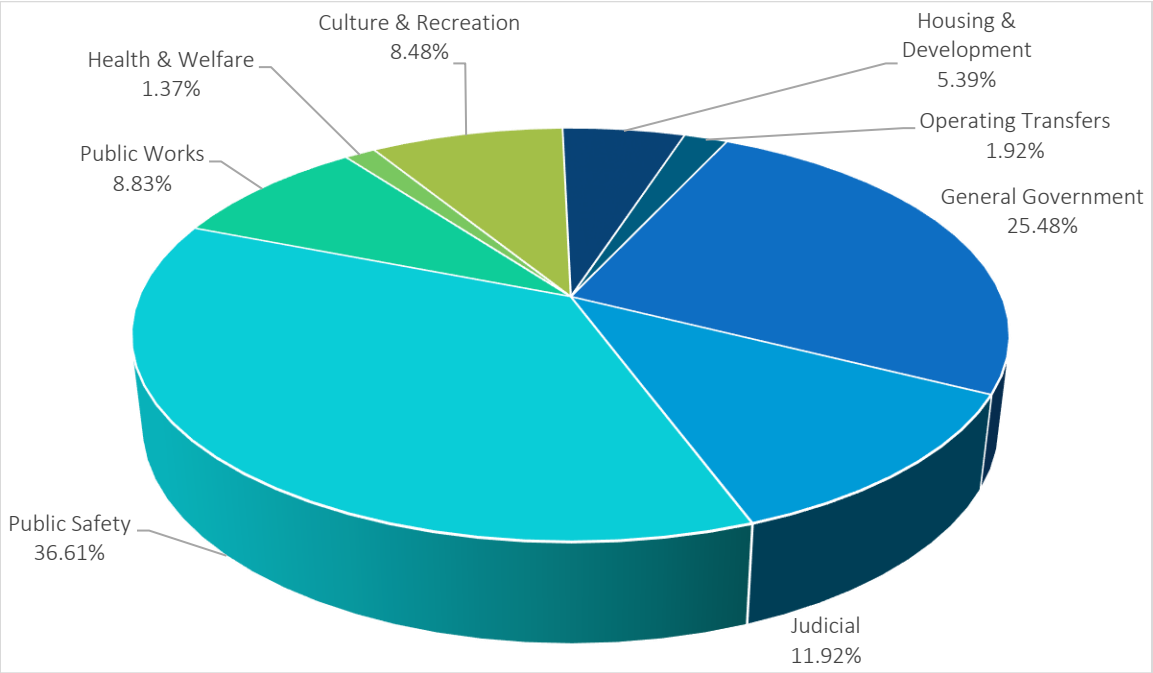


FIGURE 35 - GENERAL FUND EXPENDITURES BY FUNCTION

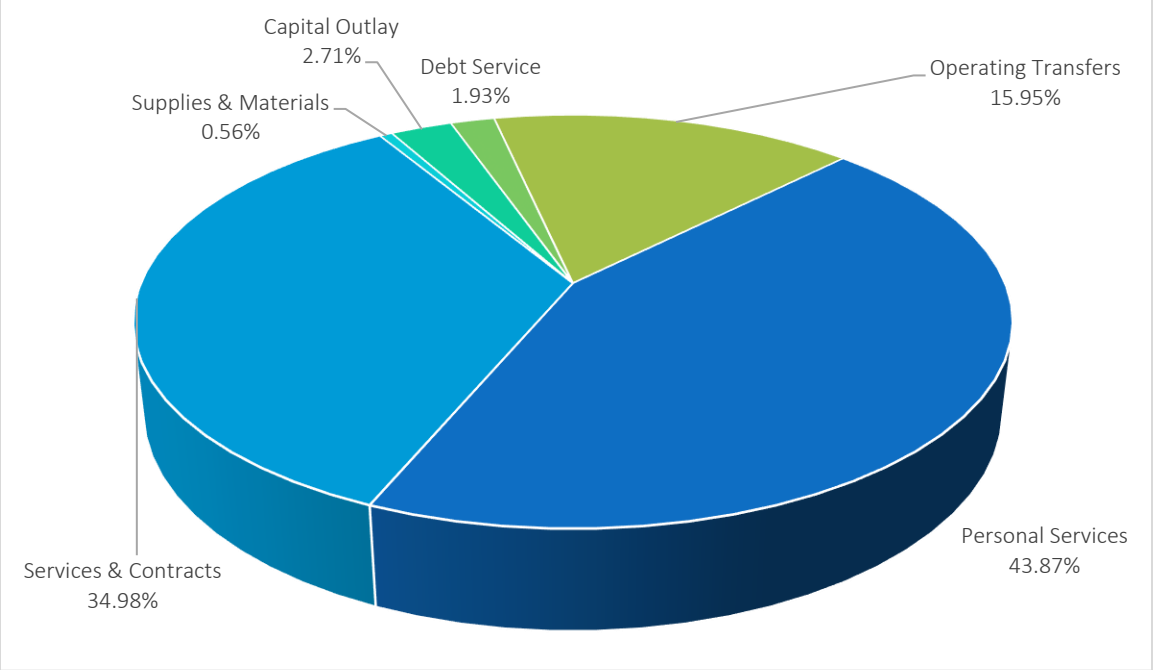


FIGURE 36 - GENERAL FUND EXPENDITURES BY TYPE

Return to Table of Contents

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 directions of the County.

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

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	144,068	144,784	154,178	157,023	166,252	5.88%
Services & Contracts	42,733	42,582	42,591	50,488	55,742	10.41%
Supplies & Materials	2,490	1,481	1,330	1,660	4,722	184.46%
Total	189,291	188,846	198,099	209,171	226,716	8.39%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	6	6	6	6	6	6	6	6	0.00%

Return to Table of Contents

Board of Commissioners

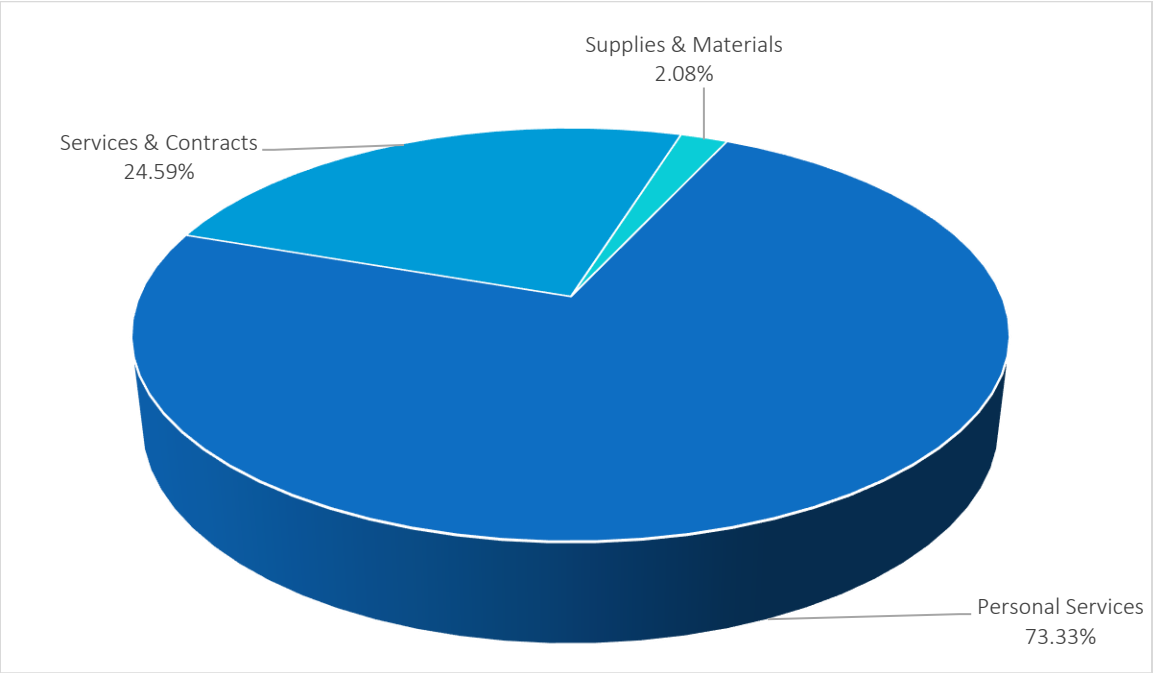


FIGURE 37 – BOARD OF COMMISSIONERS EXPENDITURES

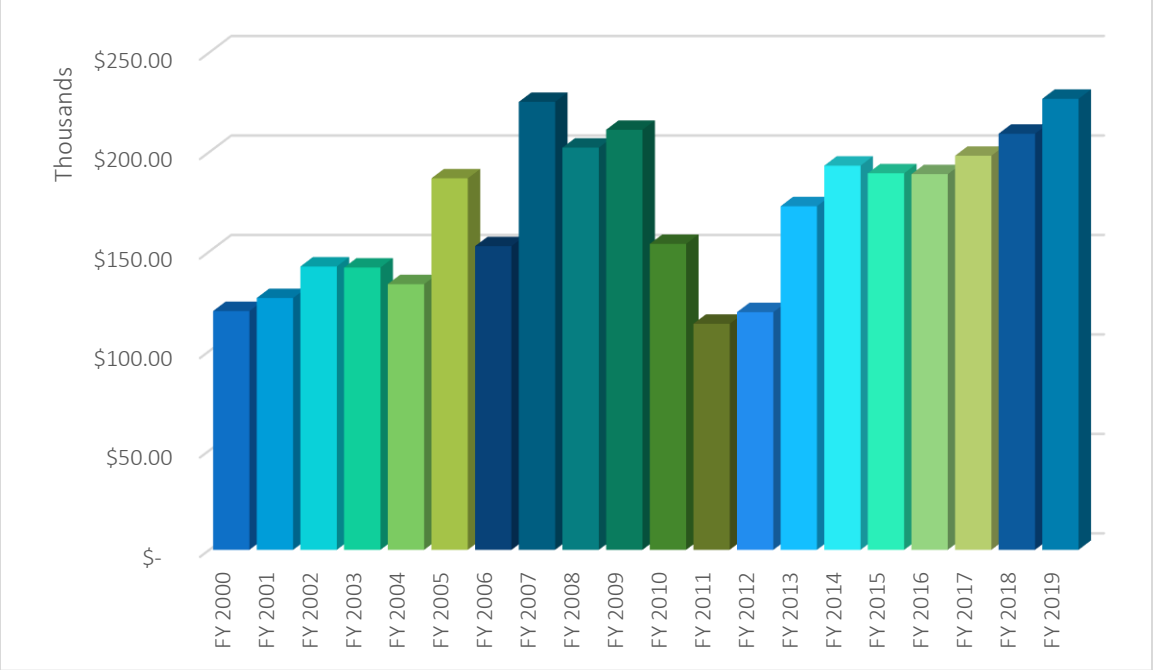


FIGURE 38 – BOARD OF COMMISSIONERS EXPENDITURE HISTORY

Return to Table of Contents

County Clerk

The office of the County Clerk is responsible for meeting legislatively required standards related to open meetings and open records laws. 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:

- As discussed in prior years, the number of open records requests continues to increase annually. Additionally, the expectation of services from citizens, such as providing responses electronically, has increased. With the many officials, offices and agencies that comprise the County government, it is difficult to develop a standardized format for responses.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	249,204	232,214	237,718	213,705	229,875	7.57%
Services & Contracts	5,696	12,177	9,940	9,587	11,137	16.17%
Supplies & Materials	924	2,037	306	1,900	2,300	21.05%
Capital Outlay	28,113	28,113	28,114	11,000	28,350	157.73%
Total	283,937	274,541	276,078	236,192	271,662	15.02%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	5	4	3	3	3	3	3	3	0.00%

Return to Table of Contents

County Clerk

Performance Measure	FY 2017	FY 2018	FY 2019	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	15%	20%	20%	CGIV: Efficient, Effective and Responsive Services
Goal: To ensure compliance with all open meetings law requirements Measure: # of violations of open meeting requirements	-	-	-	CGIV: Efficient, Effective and Responsive Services
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	50%	75%	100%	CGII: Education of Citizens and Employees

Return to Table of Contents

County Clerk

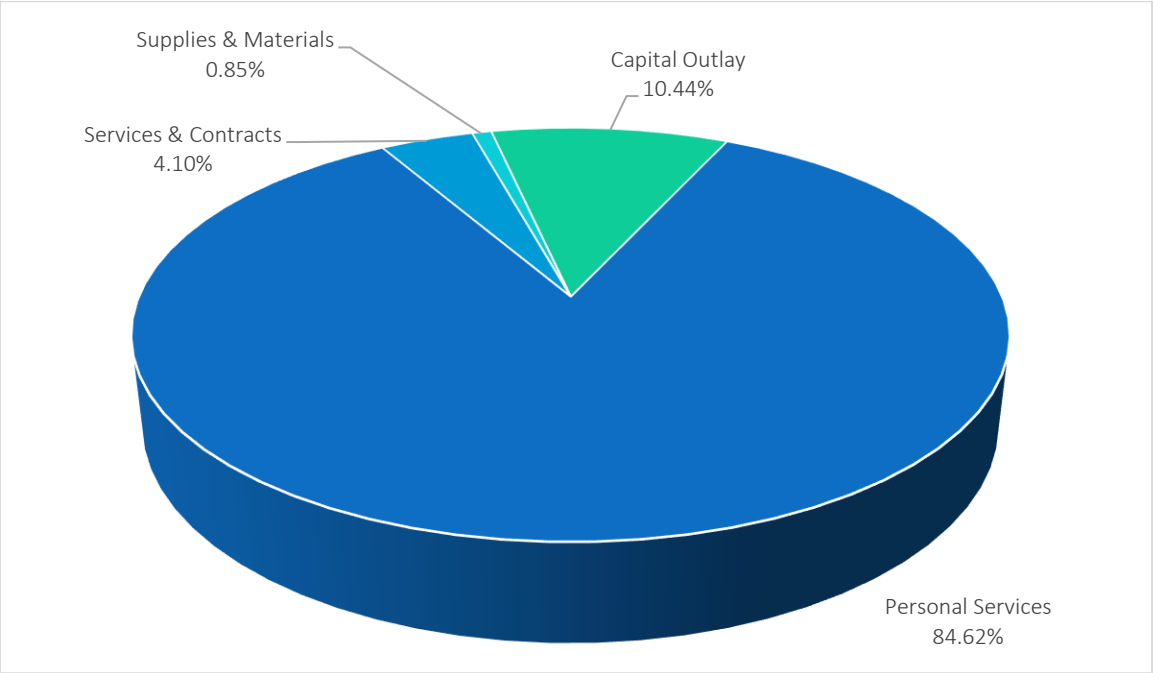


FIGURE 39 – COUNTY CLERK EXPENDITURES

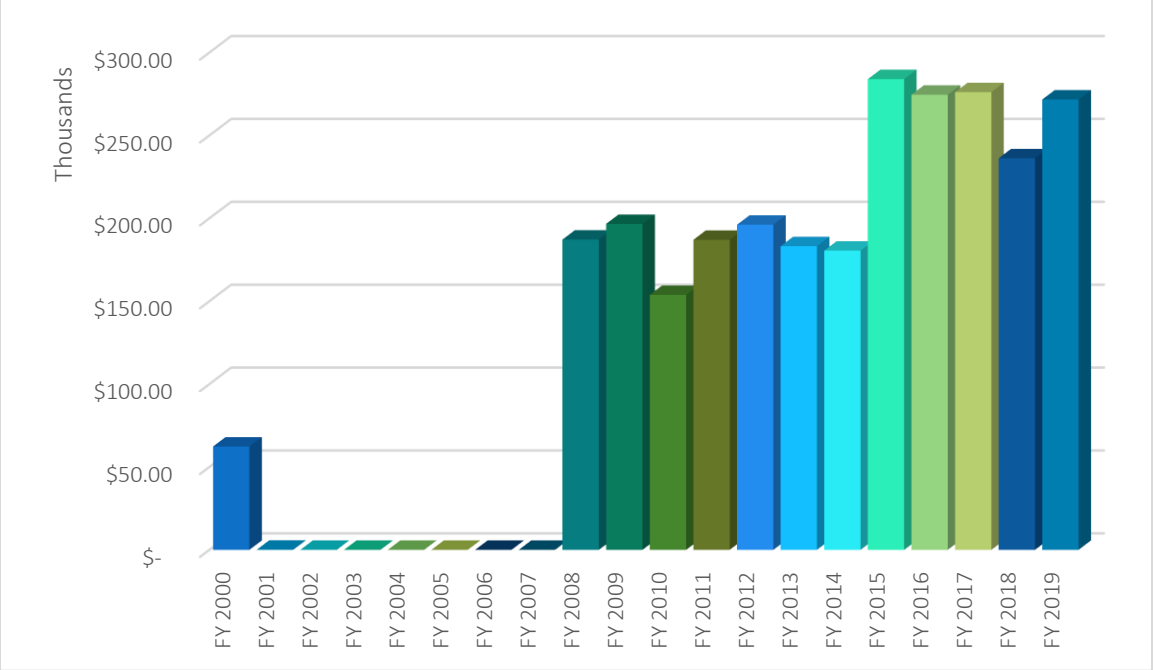


FIGURE 40 – COUNTY CLERK EXPENDITURE HISTORY (INCLUDED WITH COUNTY MANAGER 2001 – 2007)

Return to Table of Contents

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, future assessment and planning based on County policy and the Board's goals and objectives.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	303,379	324,860	343,009	346,950	371,262	7.01%
Services & Contracts	6,490	11,925	11,168	8,558	11,116	29.89%
Supplies & Materials	269	171	390	250	750	200.00%
Total	310,138	336,957	354,567	355,758	383,128	7.69%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

Return to Table of Contents

County Manager

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To present a balanced budget to the Commission by May 1st Measure: % of budgets submitted to the Board by May 1st	85%	90%	95%	CGIII: Financial Strength
Goal: Eliminate citizen complaints by five percent in all departments Measure: % reduction in citizen complaints	5%	5%	5%	CGIV: Efficient, Effective and Responsive Services
Goal: To answer citizen complaints within three business days 95% of the time Measure: % of citizen complaints answered within three business days	80%	90%	95%	CGIV: Efficient, Effective and Responsive Services
Goal: Maintain/exceed 80% compliance for departments reporting to the Board on a quarterly basis Measure: % of departments reporting quarterly including performance measures	75%	80%	85%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

County Manager

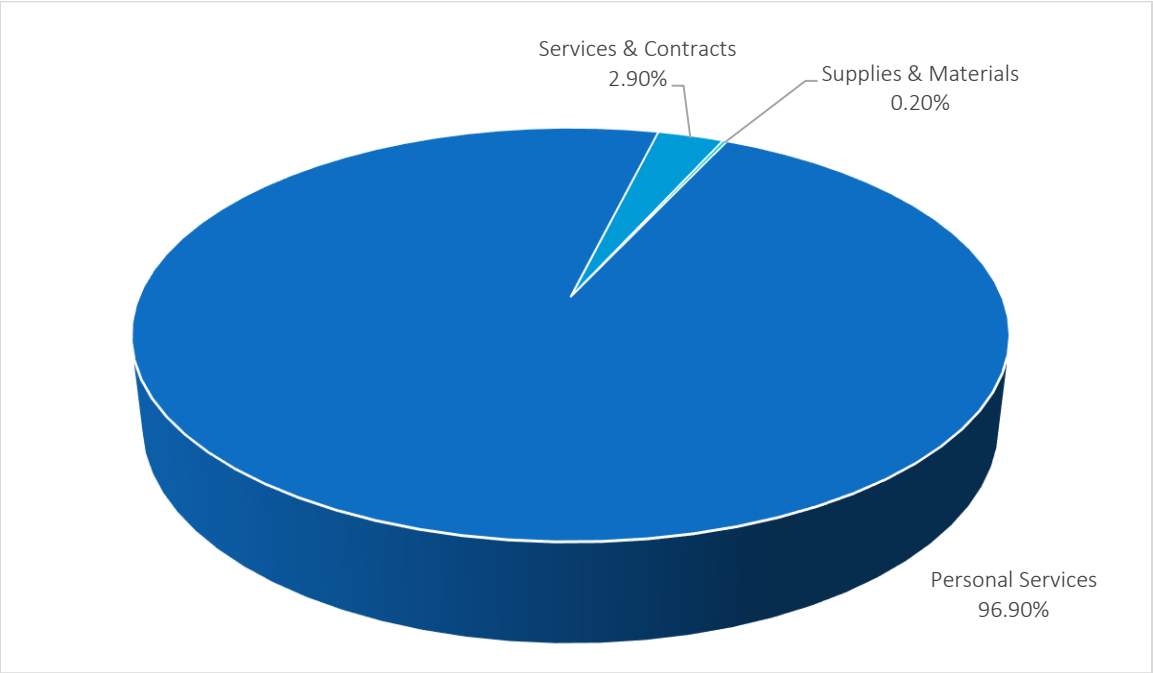


FIGURE 41 – COUNTY MANAGER EXPENDITURES

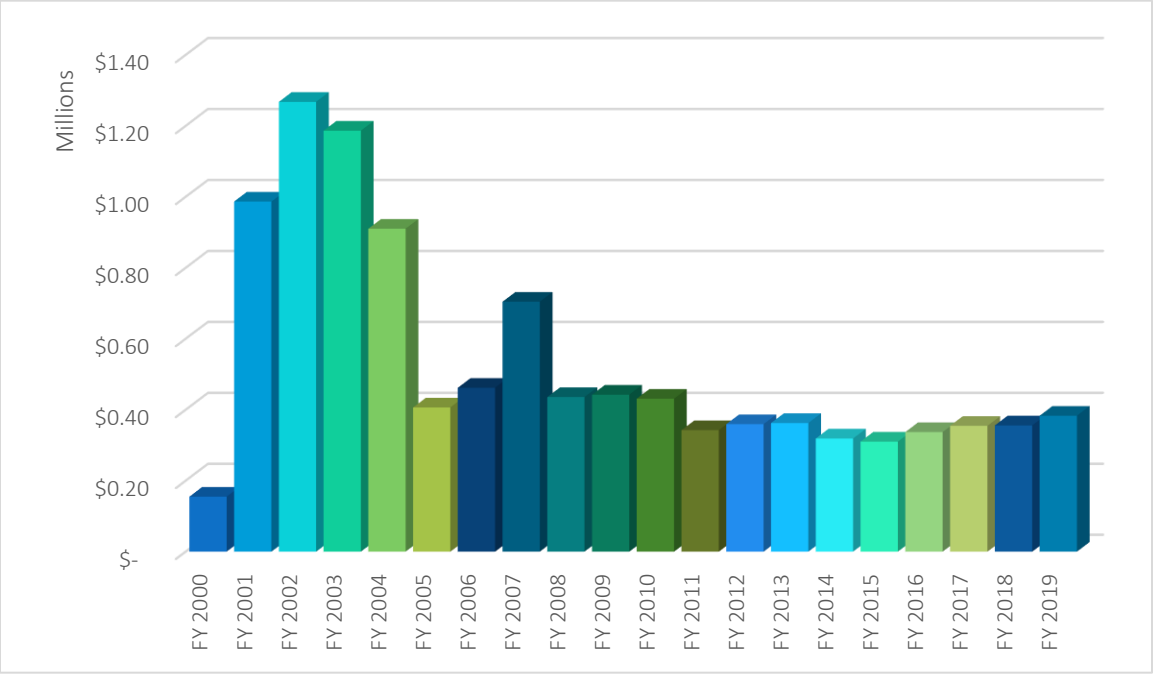


FIGURE 42 – COUNTY MANAGER EXPENDITURE HISTORY

Return to Table of Contents

Board of Elections

The Board of Elections is responsible for voter registration, maintenance of voter rolls, holding of 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.

Accomplishments:

- All staff are state certified, allowing them to deploy in event of emergency
- 100% compliance for all elected officials, groups and candidates for state ethics requirements
- Development of an online testing program for poll workers, eliminating staff hours for in-house testing

Challenges:

- Reductions in documents provided by the State resulting in increased costs for supplies and printing
- Difficulty finding a qualified number of poll workers to cover elections
- Age of election equipment resulting in periodic failures

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	349,201	408,623	402,110	323,351	326,426	0.90%
Services & Contracts	65,993	121,507	90,663	80,832	74,364	(8.00)%
Supplies & Materials	6,920	13,627	17,299	8,500	12,000	41.18%
Total	422,114	543,758	510,072	412,683	412,610	(0.02)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	10	10	10	10	10	10	10	10	0.00%

Return to Table of Contents

Board of Elections

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase early voting turnout by 5% annually Measure: % of voters voting prior to the last day	50%	60%	65%	CGIV: Efficient, Effective and Responsive Services
Goal: To scan 100% of voter files into ElectioNet, eliminating paper files and reducing clerical errors Measure: % of files scanned into ElectioNet	100%	100%	100%	CGIII: Financial Strength
Goal: To maintain an average wait time for voters of less than 13 minutes, the national average Measure: % of time the average wait time is less than the national average	100%	100%	100%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Board of Elections

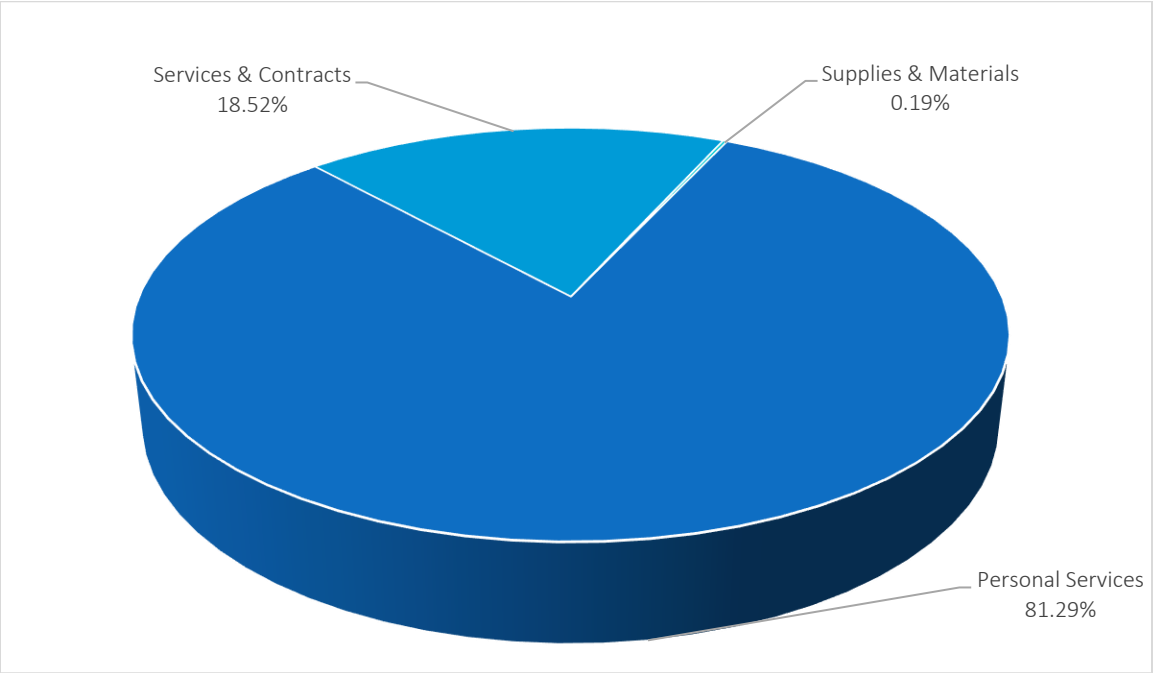


FIGURE 43 – BOARD OF ELECTIONS EXPENDITURES

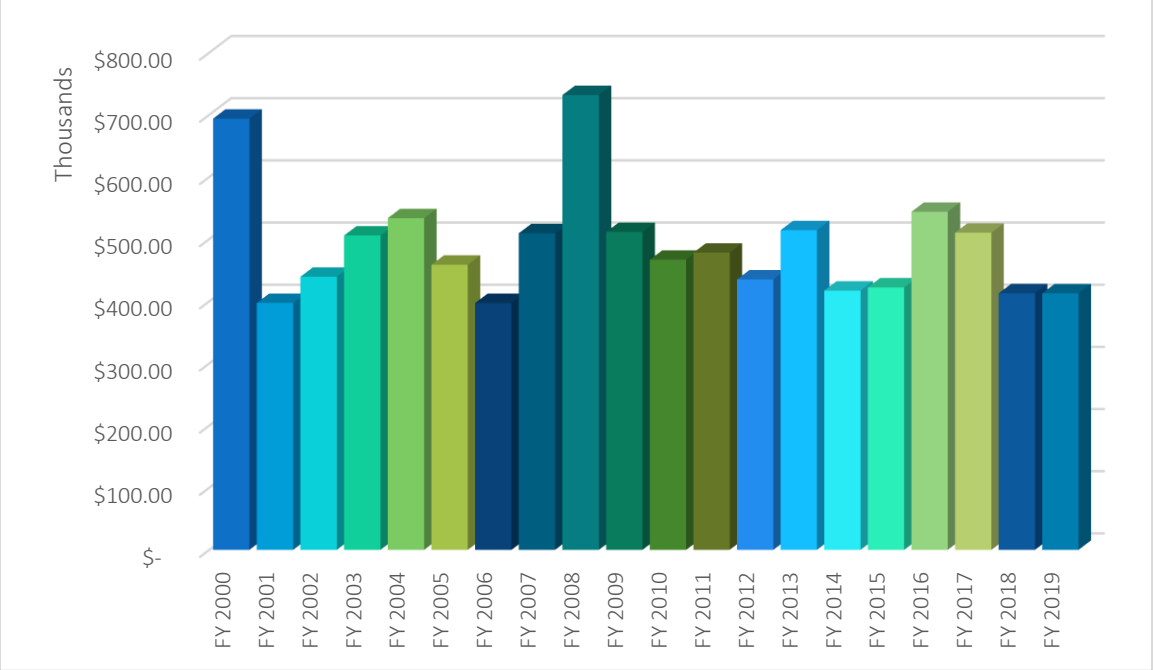


FIGURE 44 – BOARD OF ELECTIONS EXPENDITURE HISTORY

Return to Table of Contents

Finance

The Finance Department provides accounting, payments 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, alcoholic beverages and fuel pumps and tracking of immigration forms.

Accomplishments:

- GFOA's Certificate of Achievement for Excellence in Financial Reporting – 11 consecutive years
- GFOA's Distinguished Budget Presentation Award – 12 consecutive years

Challenges:

- Staff continues to work with the County Attorney's office to update ordinance which have not been updated in several years
- Staff is working with Code Enforcement to reduce the number of delinquent business
- Staff continues to work through the Budget Committee to develop a performance measure program for all departments and elected officials

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	389,101	414,224	444,011	490,639	533,779	8.79%
Services & Contracts	109,971	116,674	133,440	147,607	130,570	(11.54)%
Supplies & Materials	5,757	6,315	1,927	2,000	2,600	30.00%
Total	504,828	537,213	579,378	640,246	666,949	4.17%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	7	8	8	8	7	7	7	7	0.00%

Return to Table of Contents

Finance

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To provide quarterly financial reports to the Board of Commissioners Measure: % of quarterly reports submitted in a timely manner	100%	100%	100%	CGII: Education of Citizens and Employees CGIII: Financial Strength
Goal: To develop a county-wide system for tracking of performance measures Measure: % of departments complying with performance measure requests	75%	85%	90%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To develop a tracking system for licensing to improve efficiencies and reduce wait time Measure: % of tracking system implemented	95%	98%	100.00%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To reduce outstanding licenses to less than 1% within 60 days of the due date Measure: % of licenses outstanding 60 days after due date	>1%	>1%	>1%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Finance

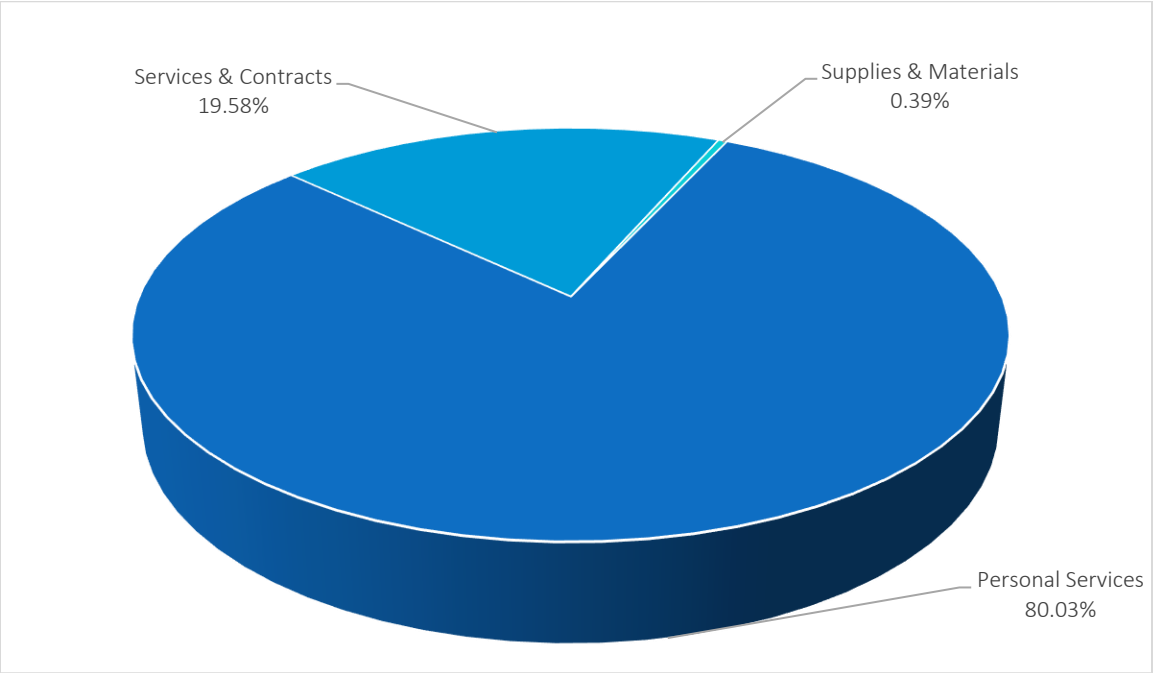


FIGURE 45 – FINANCE EXPENDITURES

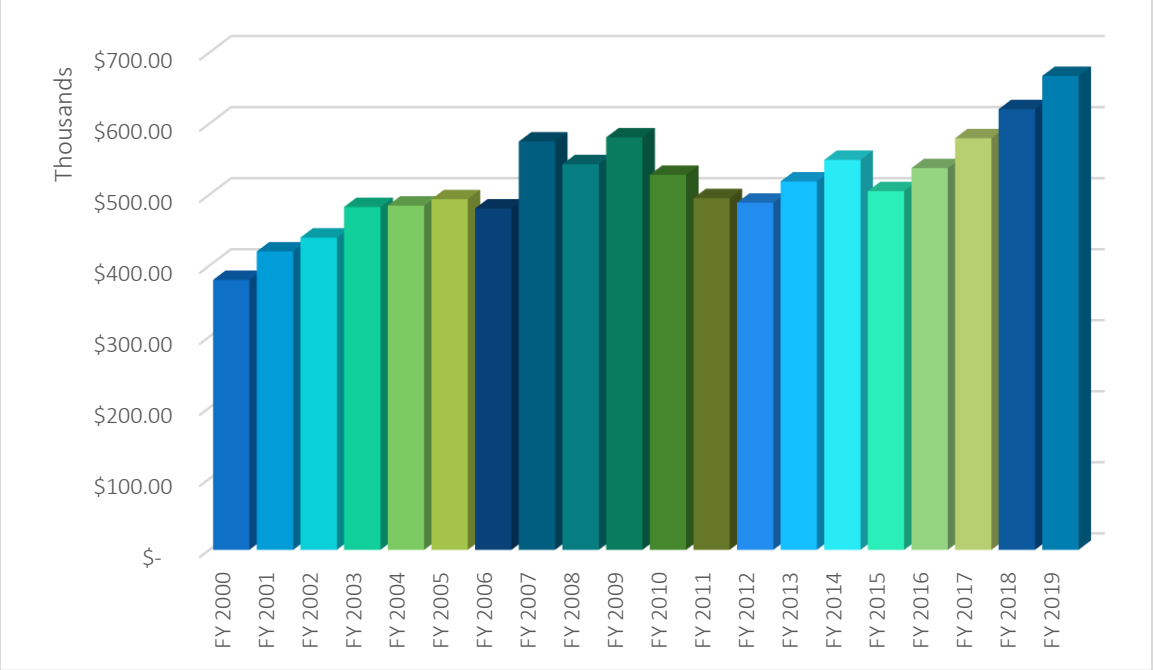


FIGURE 46 – FINANCE EXPENDITURE HISTORY

Return to Table of Contents

Human Resources

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

Accomplishments:

- Enhancement of the wellness program, resulting in savings in our health plan as well as an improvement in the overall health of our employees

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	281,163	277,702	298,293	291,501	321,145	10.17%
Services & Contracts	696,632	672,038	669,634	664,402	699,284	5.25%
Supplies & Materials	1,951	2,369	2,191	1,600	1,600	0.00%
Total	979,747	952,108	970,118	957,503	1,022,029	6.74%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	4	4	4	4	4	4	5	4	0.00%

Return to Table of Contents

Human Resources

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To qualify annually for safety incentive discounts for workers compensation Measure: % of discounts qualified for	100%	100%	100%	CGIII: Financial Strength
Goal: To qualify annually for ACCG's IRMA safety and dividend credit for liability premiums Measure: % of discounts qualified for	100%	100%	100%	CGIII: Financial Strength
Goal: To increase participation in the wellness program Measure: % of employees participating	85%	85%	88%	CGII: Education of Citizens and Employees CGIII: Financial Strength

Return to Table of Contents

Human Resources

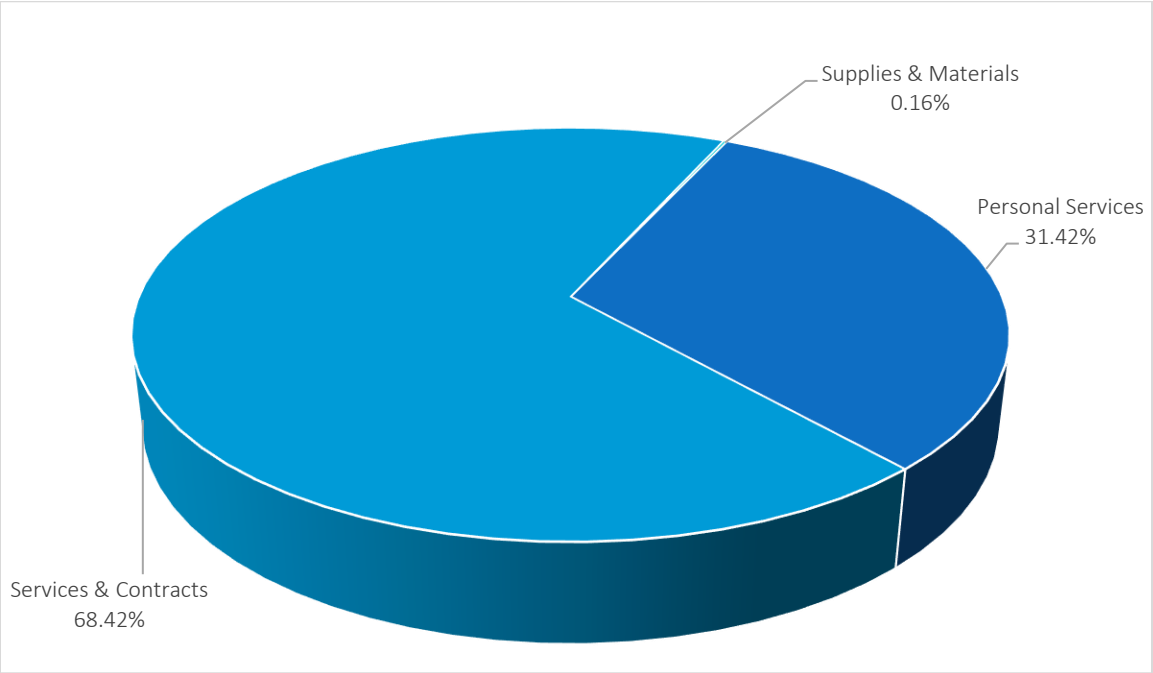


FIGURE 47 – HUMAN RESOURCES EXPENDITURES

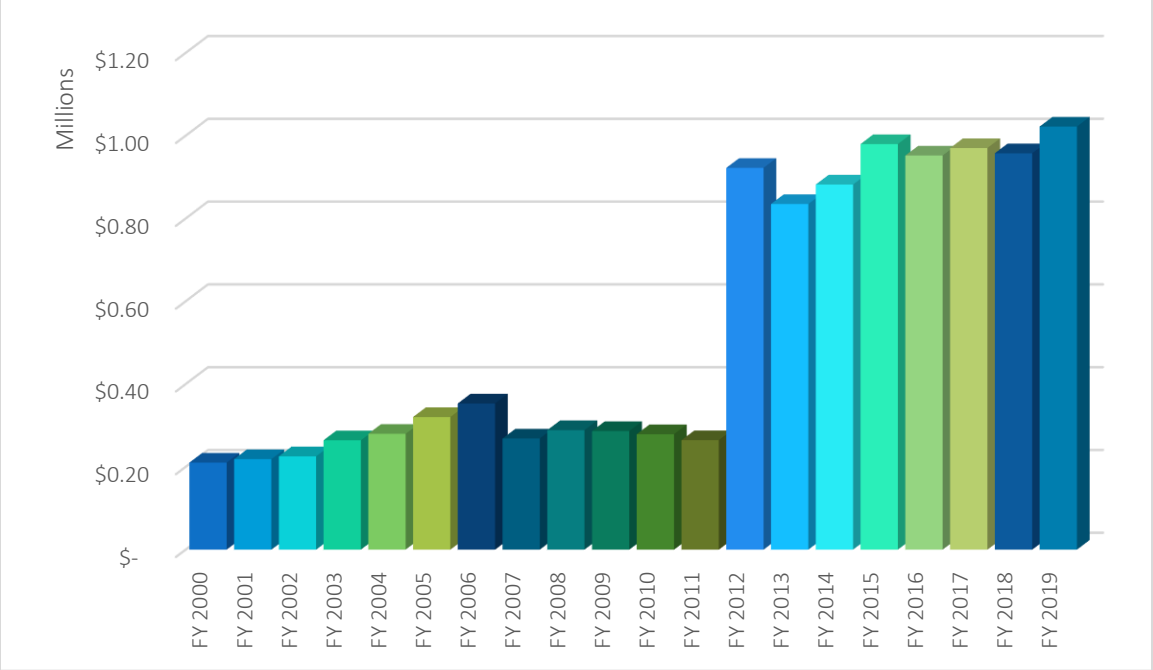


FIGURE 48 – HUMAN RESOURCES EXPENDITURE HISTORY

Return to Table of Contents

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.

Accomplishments:

- Implemented a self-service portal and phone app that allows users to recover and change passwords 24 hours a day
- Implemented a secure remote application that allows ITS staff to remotely support any device from any location securely
- Fully implement new court package and partially implemented a public safety package that will integrate with the court package

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	541,433	542,831	593,680	633,677	681,605	7.56%
Services & Contracts	506,712	181,270	389,910	413,596	450,873	9.01%
Supplies & Materials	33,073	37,079	12,903	31,000	21,000	(32.26)%
Capital Outlay	401,795	148,250	997,544	135,000	200,000	48.15%
Debt Service	-	-	60,332	208,090	208,090	0.00%
Total	1,483,014	909,431	2,054,369	1,421,363	1,561,568	9.86%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	7	7	7	8	8	8	10	8	0.00%

Return to Table of Contents

Information Technology Services

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To maintain 99.9999% network uptime Measure: % of network uptime	100%	100%	100%	CGIV: Efficient, Effective and Responsive Services
Goal: Provide 8x5 live service at the help desk Measure: % of help-desk support available	75%	75%	75%	CGIV: Efficient, Effective and Responsive Services
Goal: Provide 24/7 support within 15 minutes for priority one incidents Measure: % of callbacks made within 16 minutes on priority one incidents	95%	95%	98%	CGIV: Efficient, Effective and Responsive Services

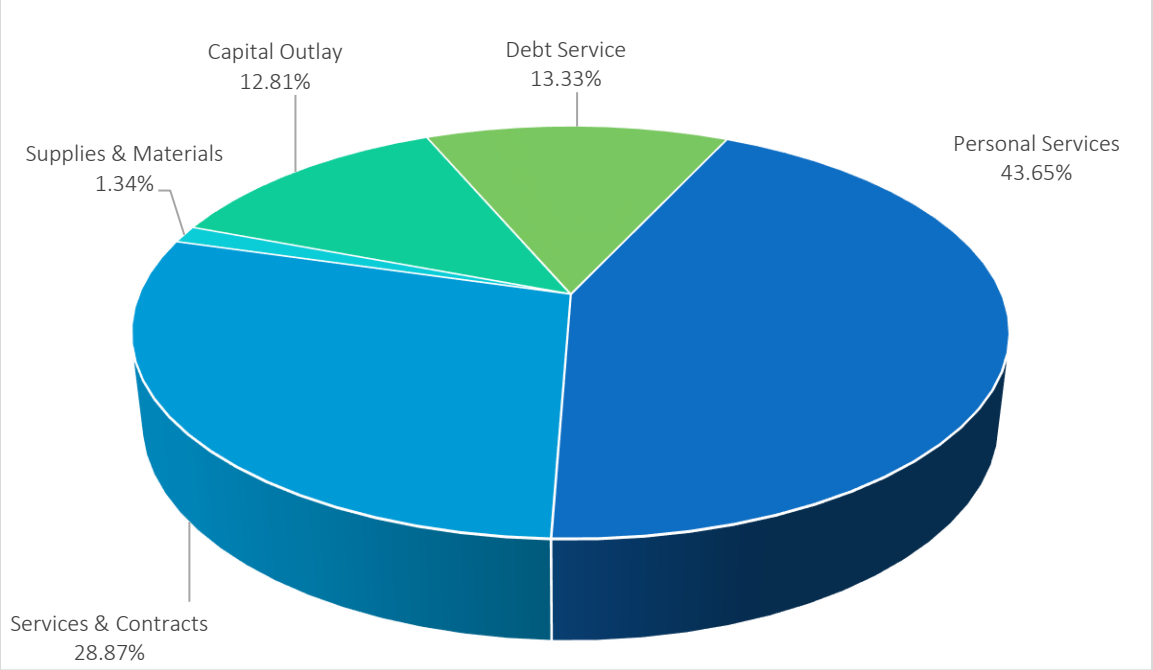


FIGURE 49 – INFORAMTION TECHNOLOGY SERVICES EXPENDITURES

Return to Table of Contents

Information Technology Services

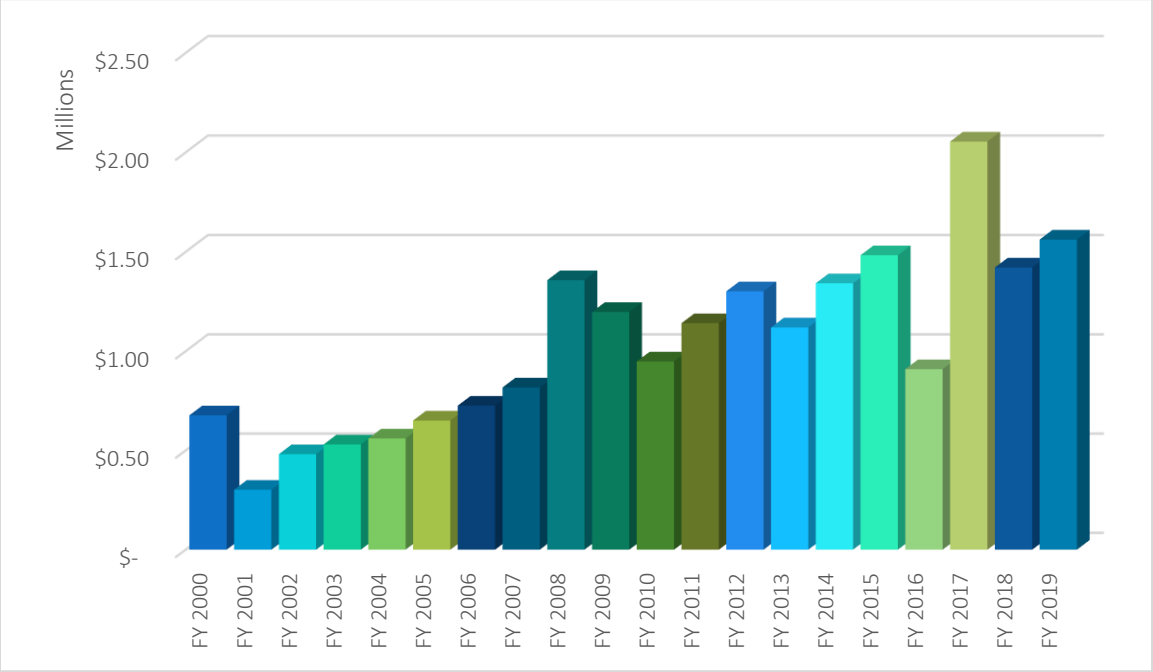


FIGURE 50 – INFORMATION TECHNOLOGY SERVICES EXPENDITURE HISTORY

Return to Table of Contents

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 vehicle tags.

Challenges:

- With increases in population, staff has found is difficult during peak times to meet the needs of citizens in a timely manner both in the office and over the telephone

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,101,025	1,016,967	1,120,132	1,120,094	1,133,910	1.23%
Services & Contracts	149,475	147,003	185,236	169,243	175,549	3.73%
Supplies & Materials	29,199	29,569	18,755	18,780	21,500	14.48%
Total	1,279,699	1,193,539	1,324,122	1,308,117	1,330,959	1.75%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	21	21	21	21	21	21	21	21	0.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To reduce the phone calls missed by 50% Measure: % of phone calls missed	4.00%	3.00%	3.00%	CGIV: Efficient, Effective and Responsive Services
Goal: To reduce wait times to less than 5 minutes Measure: % of customers helped within 5 minutes	98%	98.5%	98.5%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Tax Commissioner

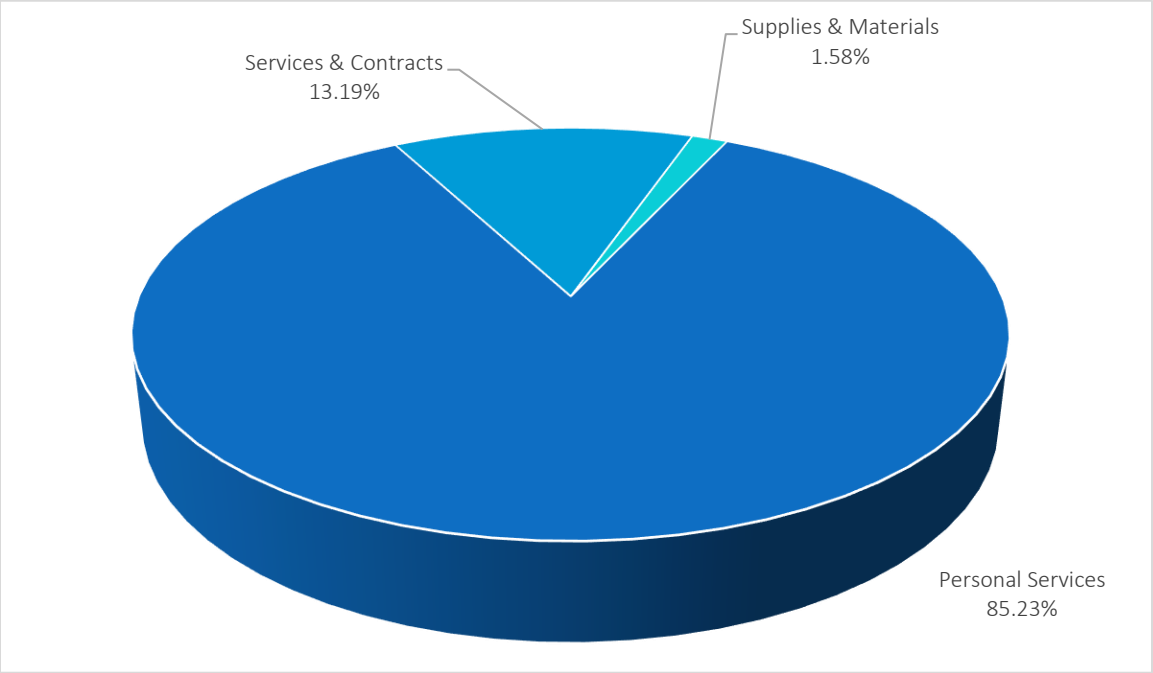


FIGURE 51 – TAX COMMISSIONER EXPENDITURES

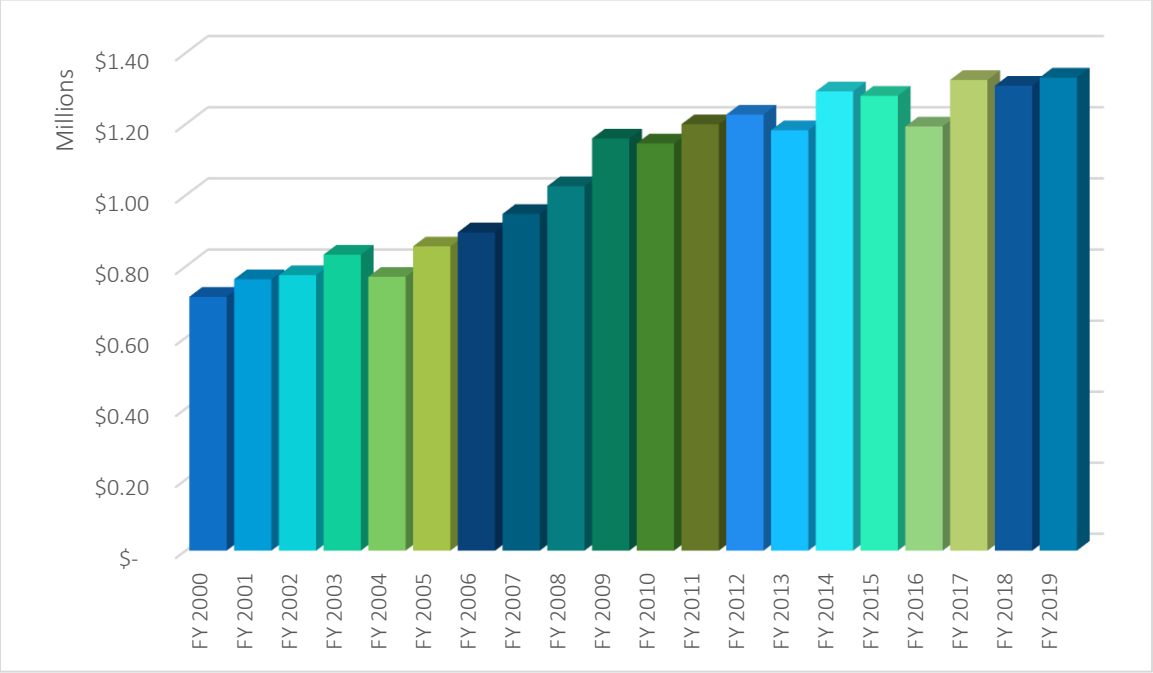


FIGURE 52 – TAX COMMISSIONER EXPENDITURE HISTORY

Return to Table of Contents

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.

Accomplishments:

- Implementation of a new software program that allows onsite work to be directly entered into office records, reducing the burden on data entry clerks and increasing property inspections by 5%

Challenges:

- Several key staff members have recently retired, resulting in services being contracted out

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,204,801	1,179,064	1,291,249	1,274,700	1,217,564	(4.48)%
Services & Contracts	363,220	328,169	280,572	231,447	304,073	31.38%
Supplies & Materials	11,283	26,175	14,676	15,050	11,789	(21.67)%
Total	1,579,305	1,533,407	1,586,497	1,521,197	1,533,426	0.80%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	24	24	24	24	24	22	22	22	(8.33)%

Return to Table of Contents

Board of Assessors

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase the number of properties inspected by 5% annually Measure: % of total parcel count inspected for the digest year	22.8%	25%	27%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To have appeals value in dispute below 5% prior to September 1st each year Measure: % of values in dispute under appeal	>5%	>5%	>5%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To have digest files ready for submission to the Tax Commissioner by July 20th Measure: Date that digest is balanced and submitted to the Tax Commissioner	7/13	8/10	8/10	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Board of Assessors

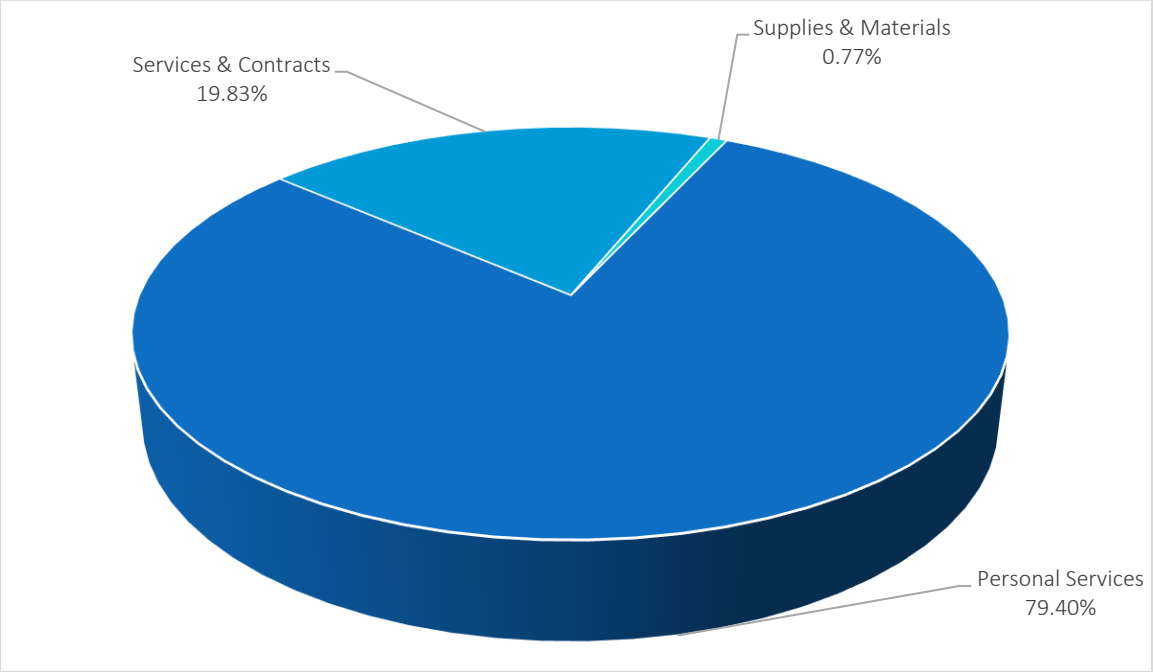


FIGURE 53 – BOARDD OF ASSESSORS EXPENDITURES

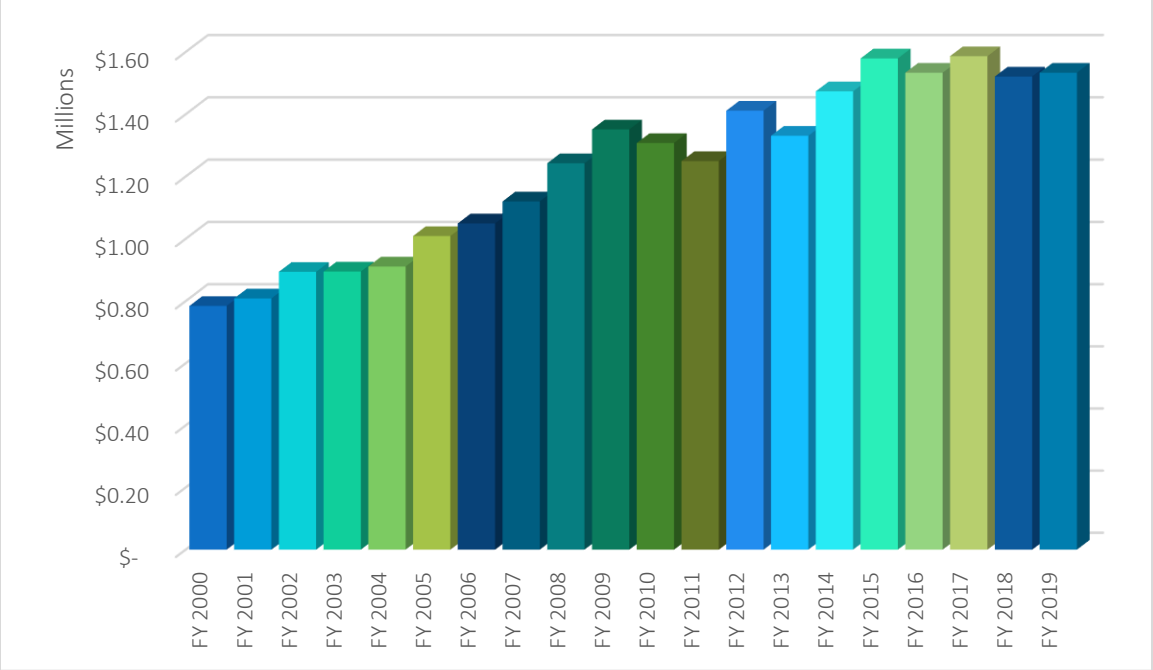


FIGURE 54 – BOARD OF ASSESSORS EXPENDITURE HISTORY

Return to Table of Contents

Facilities Maintenance

The facilities Maintenance Department is responsible for maintenance and repairs of all county-owned facilities. The department is separated into separate cost centers for specific facilities. The Administrative Division accounts for all personnel including facilities maintenance, custodial staff and the mail clerk.

Accomplishments:

- Contracted grounds maintenance services resulting in a savings to the County

Challenges:

- Age of vehicle fleet

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,015,163	986,811	1,049,107	1,084,868	938,705	(13.47)%
Services & Contracts	1,228,849	1,298,969	1,412,992	1,238,737	1,318,135	6.41%
Supplies & Materials	45,458	42,662	59,195	51,530	48,030	(6.79)%
Capital Outlay	64,701	12,744	17,655	133,100	128,000	(3.83)%
Debt Service	1,053,785	1,046,985	1,049,985	1,047,985	1,047,400	0.00%
Total	3,407,956	3,388,171	3,588,934	3,555,635	3,480,270	(2.12)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	25	25	25	25	25	21	21	20	(20.00)%

Return to Table of Contents

Facilities Maintenance

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To replace paint and carpet in 20% of major buildings annually Measure: % of carpet and paint replaced	12%	3%	5%	CGIV: Efficient, Effective and Responsive Services
Goal: To provide a minimum of 8 hours of training per month per employee Measure: % of employees receiving at least 8 hours of training per month	100%	100%	100%	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Services
Goal: To complete all work orders within 5 business days Measure: Average number of days to complete work orders	5	3	4	CGIV: Efficient, Effective and Responsive Services
Goal: To have 40% or more of all work orders generated from PMs rather than citizen complaints Measure: % of work orders generated from PMs	60%	50%	45%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength

Return to Table of Contents

Facilities Maintenance

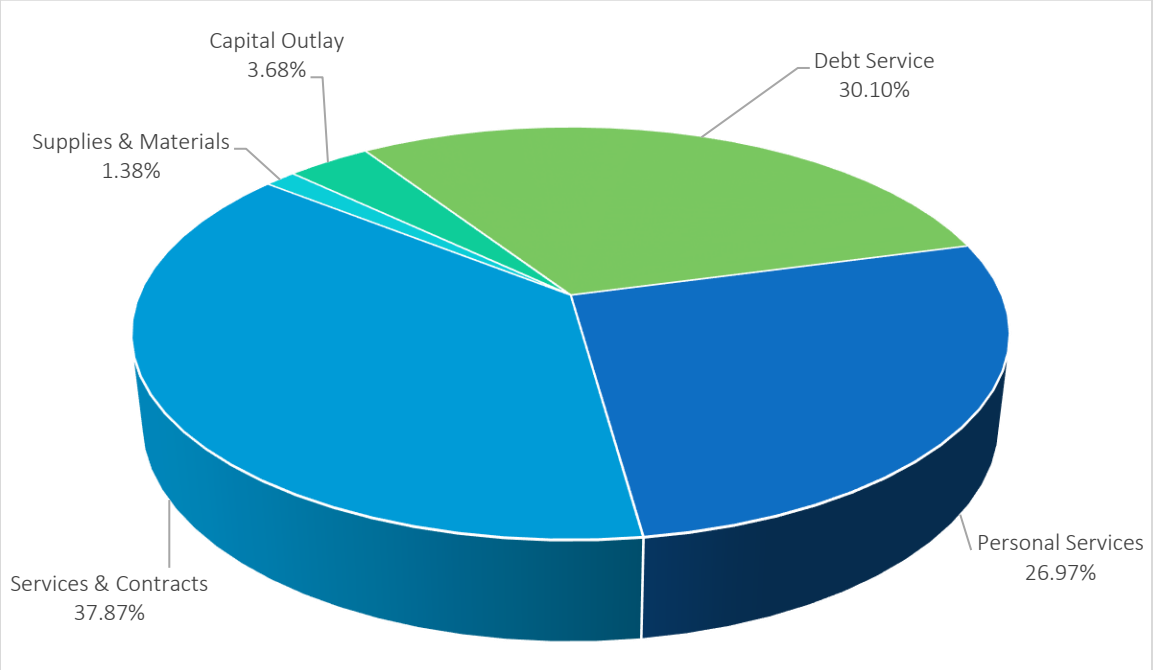


FIGURE 55 – FACILITIES MAINTENANCE EXPENDITURES

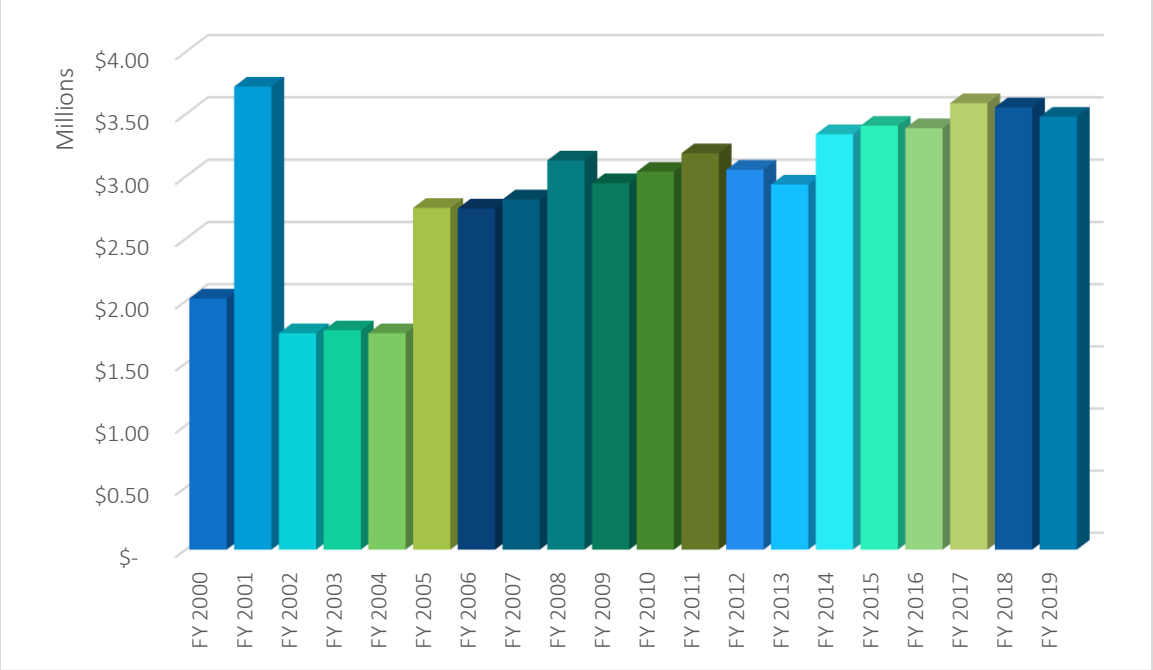


FIGURE 56 – FACILITIES MAINTENANCE EXPENDITURE HISTORY

Return to Table of Contents

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 maters. 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.

Challenges:

- Increases in plans have prompted the joint inspections staff to look to a paperless plan review system that will have to be implemented in the coming year
- Roads that currently need resurfacing and restriping exceed available funds for these projects
- GA EPD is requesting that the County provide a street sweeper for subdivisions. While the County does not have a sweeper, Public Works staff are completing the work manually with blowers.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	526,353	531,559	519,260	574,893	583,271	1.54%
Services & Contracts	60,221	67,703	70,590	84,146	84,400	0.30%
Supplies & Materials	2,295	3,098	8,566	4,100	9,400	129.27%
Total	588,870	602,361	598,416	663,139	677,521	2.17%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	6	6	6	7	7	7	7	7	0.00%

Return to Table of Contents

County Engineer

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To maintain 100% compliance with NPDES requirements Measure: % of compliance with NPDES	100%	100%	100%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To maintain 100% PACES rating on paved roads to maintain LARP and LMIG funding through DOT Measure: % of compliance with PACES	100%	100%	100%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To provide lot inspections for subdivisions within 24 hours of request Measure: % of lots inspections completed within 24 hours	88%	95%	100%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

County Engineer

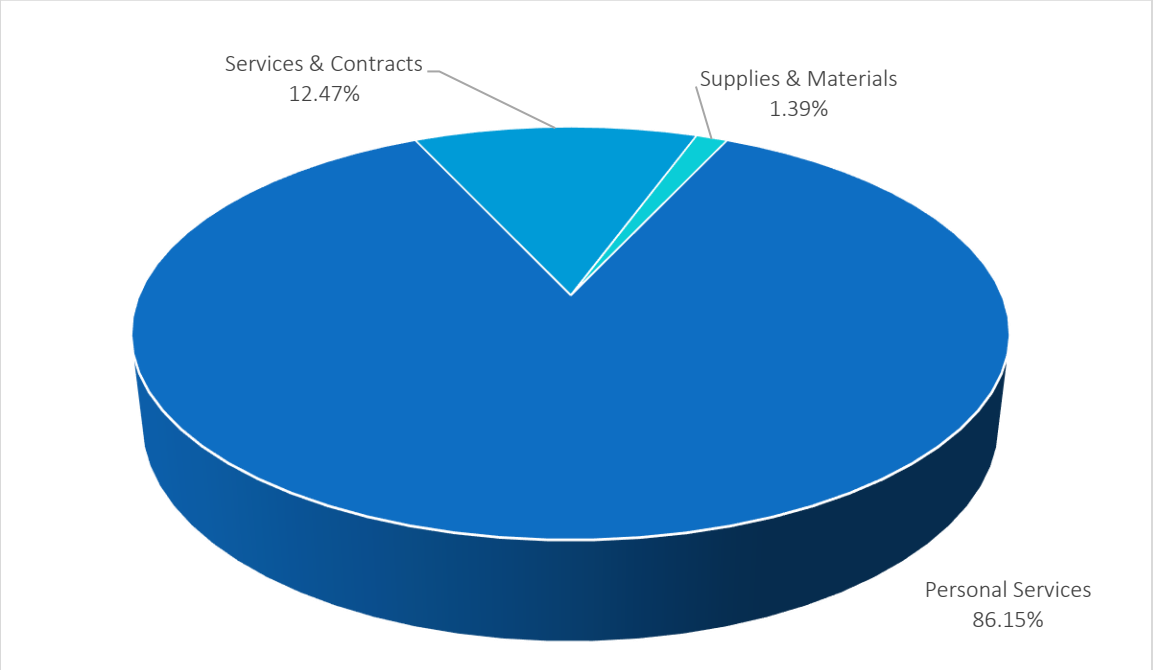


FIGURE 57 – COUNTY ENGINEER EXPENDITURES

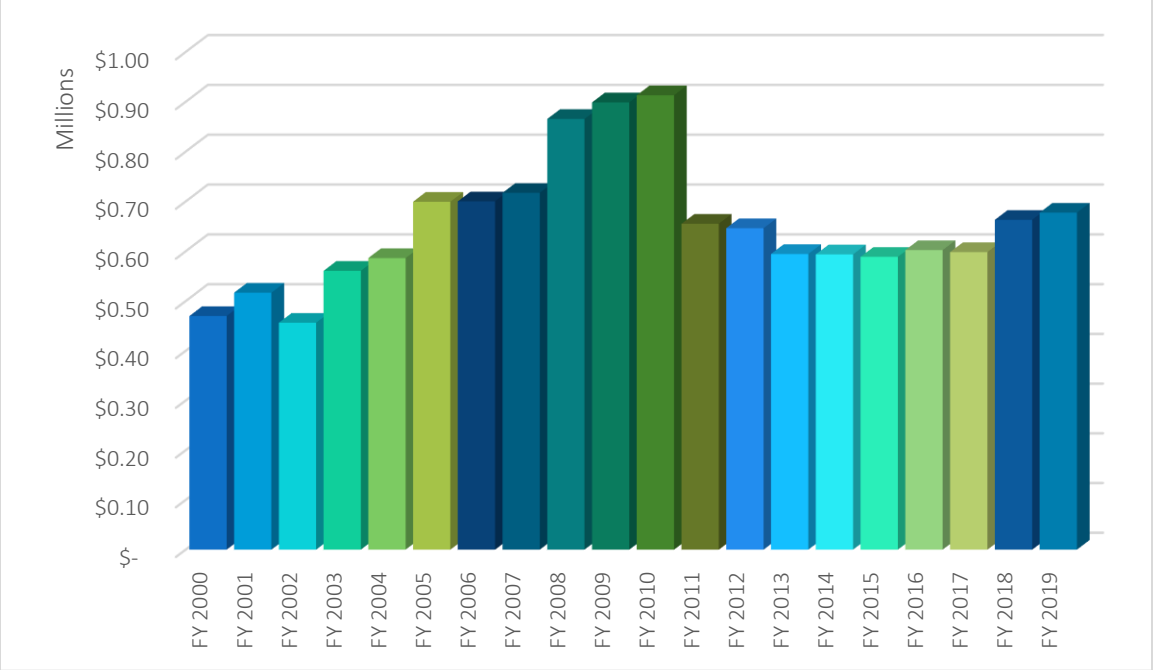


FIGURE 58 – COUNTY ENGINEER EXPENDITURE HISTORY

Return to Table of Contents

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 includes Brooks, Echols, Thomas and Colquitt Counties. The Superior Court hears both criminal and civil felony cases.

Accomplishments:

- Implementation of a mental health, veteran and drug court

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	326,209	313,192	327,197	344,351	301,695	(12.39)%
Services & Contracts	60,153	75,808	82,969	51,261	85,500	66.79%
Supplies & Materials	734	4,915	1,260	500	750	50.00%
Total	387,097	393,915	411,426	396,112	387,945	(2.06)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	15	17	14	14	14	14	14	14	0.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To utilize ADR to dispose of as many civil cases as possible prior to trial Measure: % of cases settled through ADR	90%	90%	90%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Superior Court

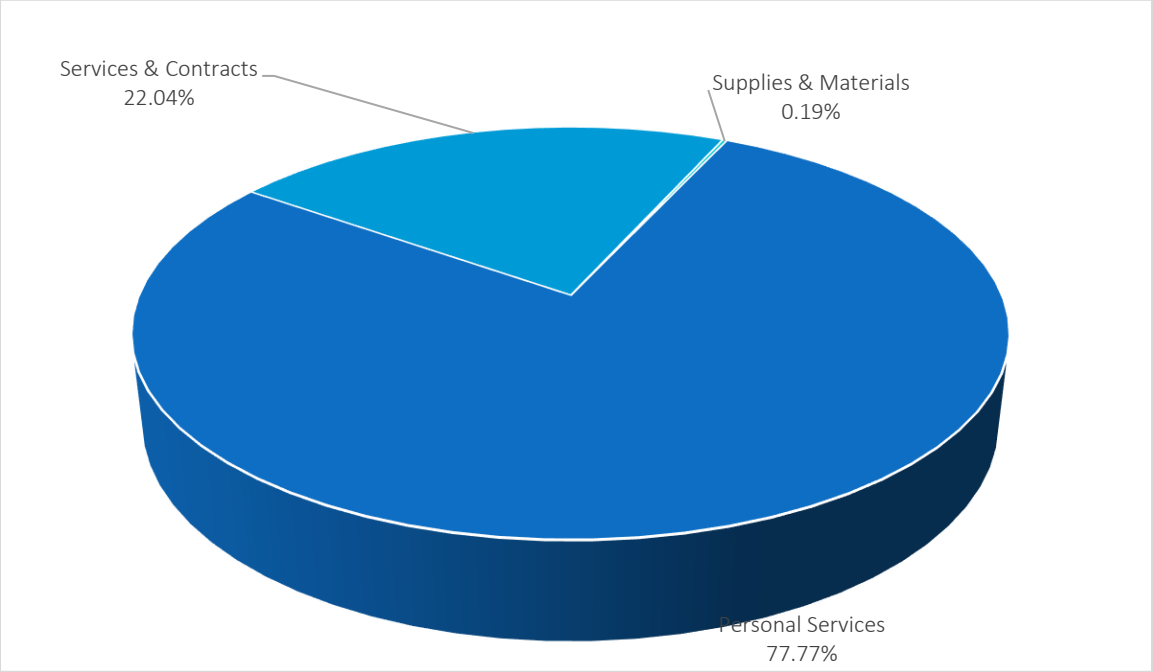


FIGURE 59 – SUPERIOR COURT EXPENDITURES

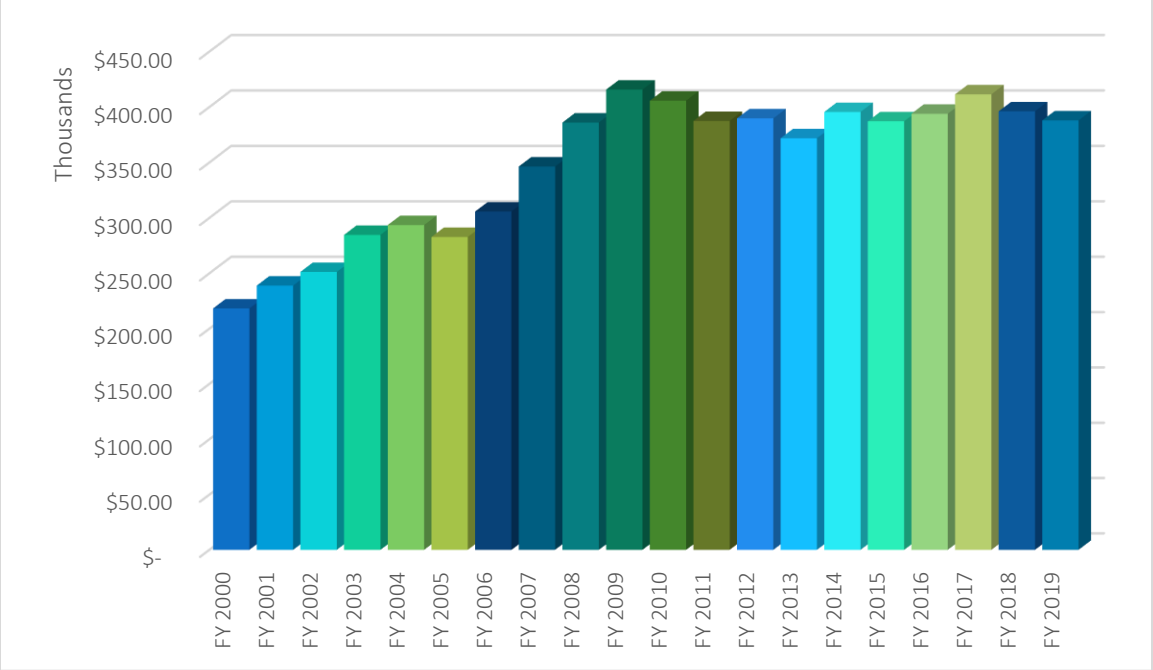


FIGURE 60 – SUPERIOR COURT EXPENDITURE HISTORY

Return to Table of Contents

Community Corrections

The Community Corrections department handles the pre-trial release program for the Southern Judicial Circuit, identifying defendants to release while maintaining the integrity of the judicial process and protecting victims, witnesses and the community.

Accomplishments:

- Supervised the release of 49 offenders during the past year

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	67,697	65,252	84,226	60,782	64,403	5.96%
Services & Contracts	59,820	49,351	44,482	50,379	48,724	(3.29)%
Supplies & Materials	157	684	409	250	170	(32.00)%
Total	127,674	115,287	129,118	111,411	113,297	1.69%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	1	1	2	2	1	1	1	1	0.00%

Return to Table of Contents

Community Corrections

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase the number of pre-trial releases by 3% by June 30th Measure: % of pre-trial releases	20.6%	21%	22%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To increase the number of offenders employed by 3% by June 30th Measure: % of offenders employed	50%	51%	55%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To increase the number of offenders in alcohol, drug and/or psychological programs by 10% by June 30th Measure: % of offenders in alcohol, drug and/or psychological programs	14%	18%	20%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Community Corrections

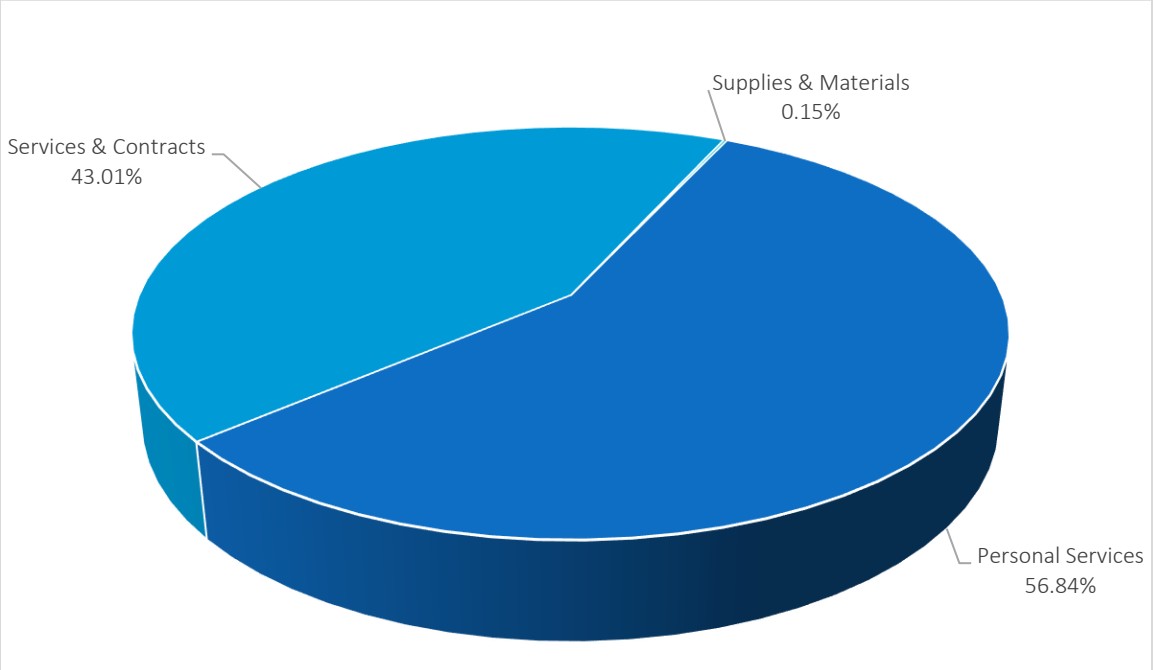


FIGURE 61 – COMMUNITY CORRECTIONS EXPENDITURES

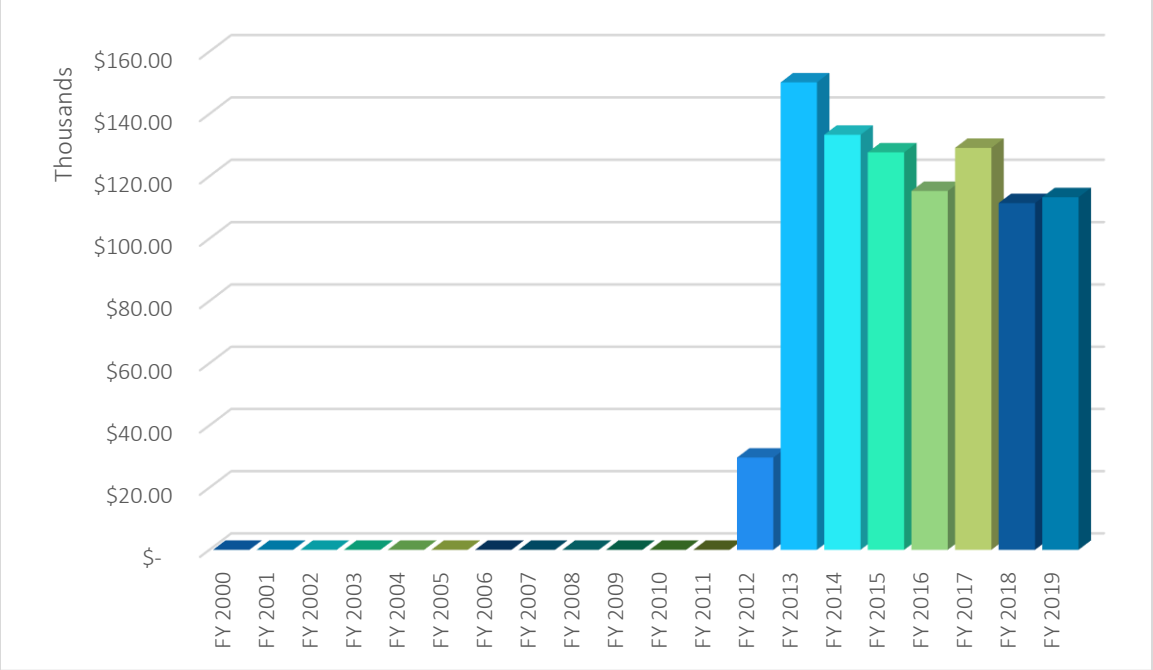


FIGURE 62 – COMMUNITY CORRECTIONS EXPENDITURE HISTORY

Return to Table of Contents

Clerk of Court

The office of the Clerk of Court is responsible for the preparation, issuance and filing of most court documents, recording of real estate transactions, processing of child support payments and other duties as assigned by law.

Accomplishments:

- Implementation of a comprehensive software package that will integrate with law enforcement, eliminating duplication of efforts and reducing potential for errors

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,033,223	1,037,926	1,123,388	1,134,329	1,191,892	5.07%
Services & Contracts	247,640	252,186	265,357	331,601	308,180	(7.06)%
Supplies & Materials	21,170	16,004	15,223	16,700	17,380	4.07%
Capital Outlay	-	-	451,102	-	-	0.00%
Total	1,302,033	1,306,116	1,855,071	1,482,630	1,517,452	2.35%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	22	22	22	23	23	23	23	23	0.00%

Return to Table of Contents

Clerk of Court

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To reduce the wait time for processing citations to less than 10 minutes Measure: % of customers waiting in line less than 10 minutes	80%	88%	90%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To improve 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: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To update the jury selection process to provide more efficiency Measure: % reduction in the number of jurors called	5%	10%	15%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Clerk of Court

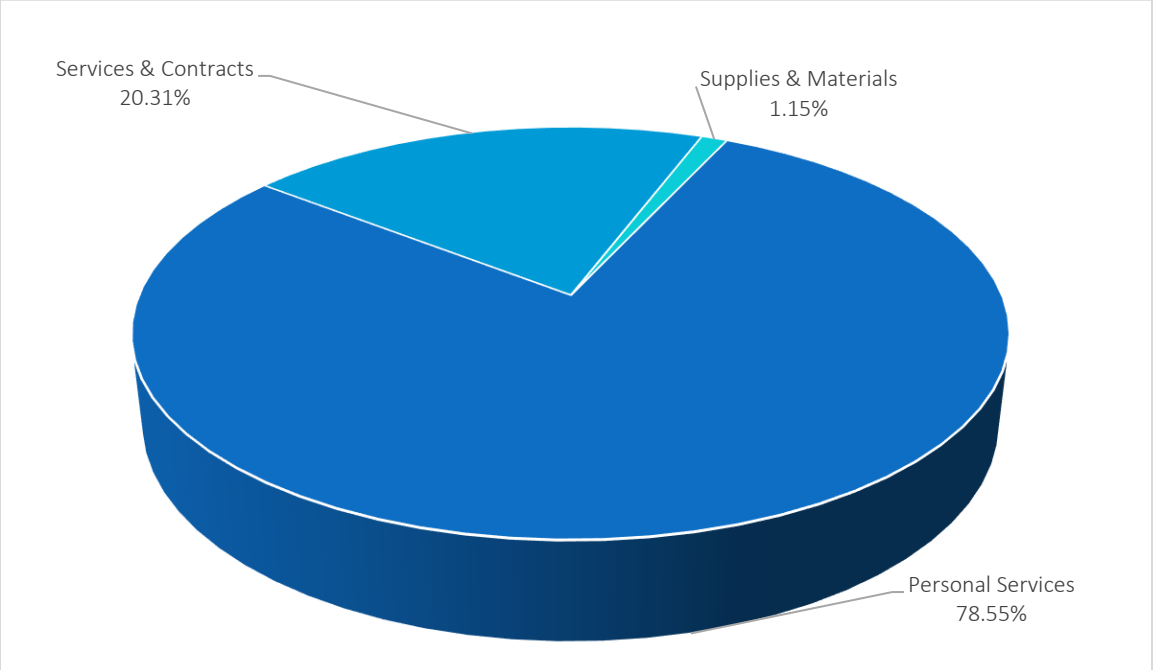


FIGURE 63 – CLERK OF COURT EXPENDITURES

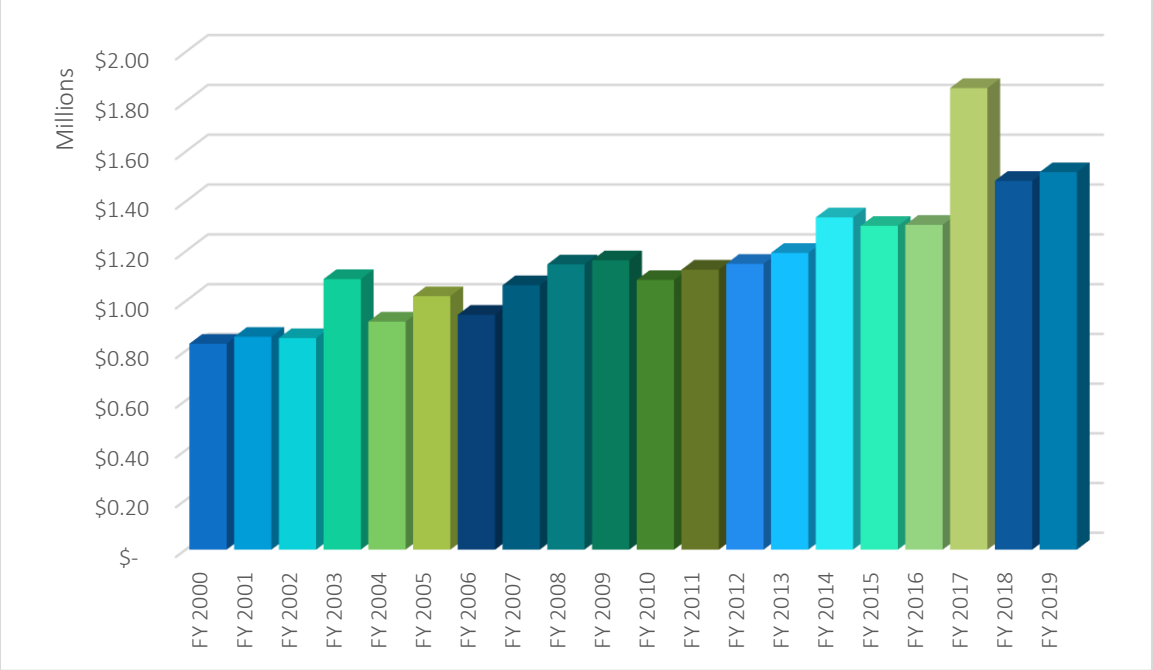


FIGURE 64 – CLERK OF COURT EXPENDITURE HISTORY

Return to Table of Contents

State Court

State Court is part of the judicial branch of the county government. The court hears both civil and criminal cases in Lowndes County.

Accomplishments:

- Continuation of a successful release program, directly impacting the sentences of 811 defendants
- Successful completion and graduation for the initial participants of the DUI Accountability Court program

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	415,791	456,678	528,352	581,609	552,539	(5.00)%
Services & Contracts	70,887	73,912	91,447	103,854	141,779	36.52%
Supplies & Materials	18,374	5,316	15,400	5,000	11,400	128.00%
Capital Outlay	8,875	3,491	-	-	-	0.00%
Total	513,926	539,937	635,199	690,463	705,718	2.21%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	4	5	6	7	7	6	6	6	(14.29)%

Return to Table of Contents

State Court

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase the participants/graduates of the DUI Court Program Measure: # of participants/graduates	24	30	50	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To establish a traffic violations bureau Measure: # of cases diverted away from probation through a traffic violations bureau	-	5,000	10,000	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To increase the participants in the work release and work alternative programs Measure: # of participants in the work release and work alternative programs	61	100	100	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To increase participation in an in-house probation or day reporting program Measure: # of participants participating in an in-house probation or day reporting program	-	2,000	2,000	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To foster relationships within the community through outreach programs Measure: # of programs participated in	15	15	15	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees

Return to Table of Contents

State Court

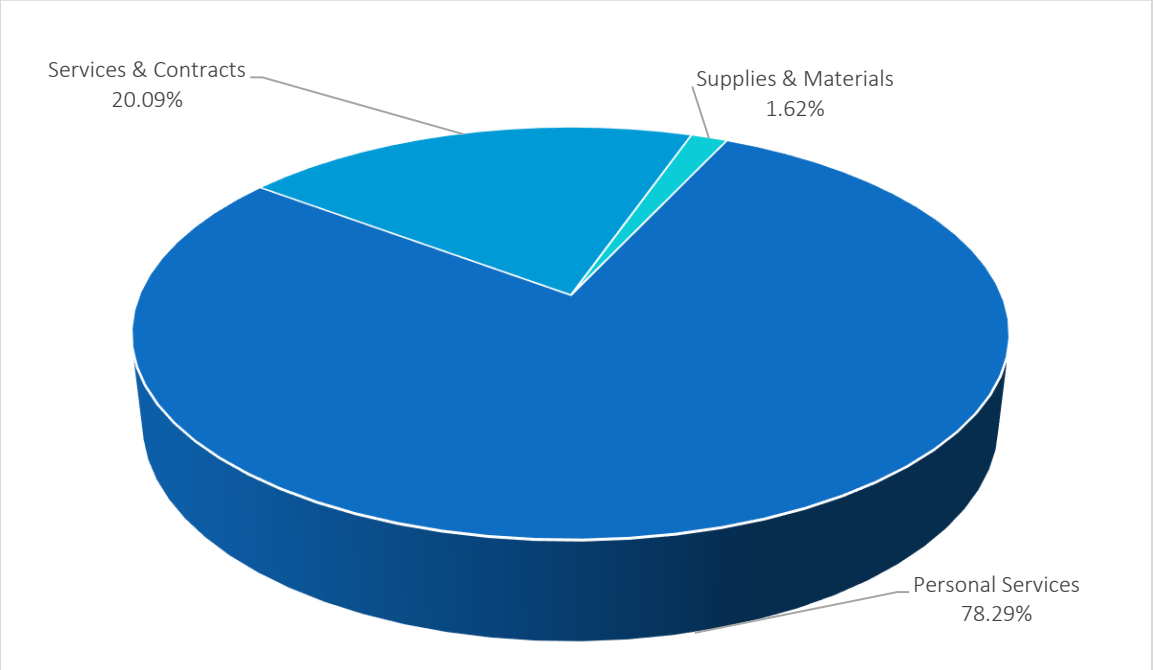


FIGURE 65 – STATE COURT EXPENDITURES

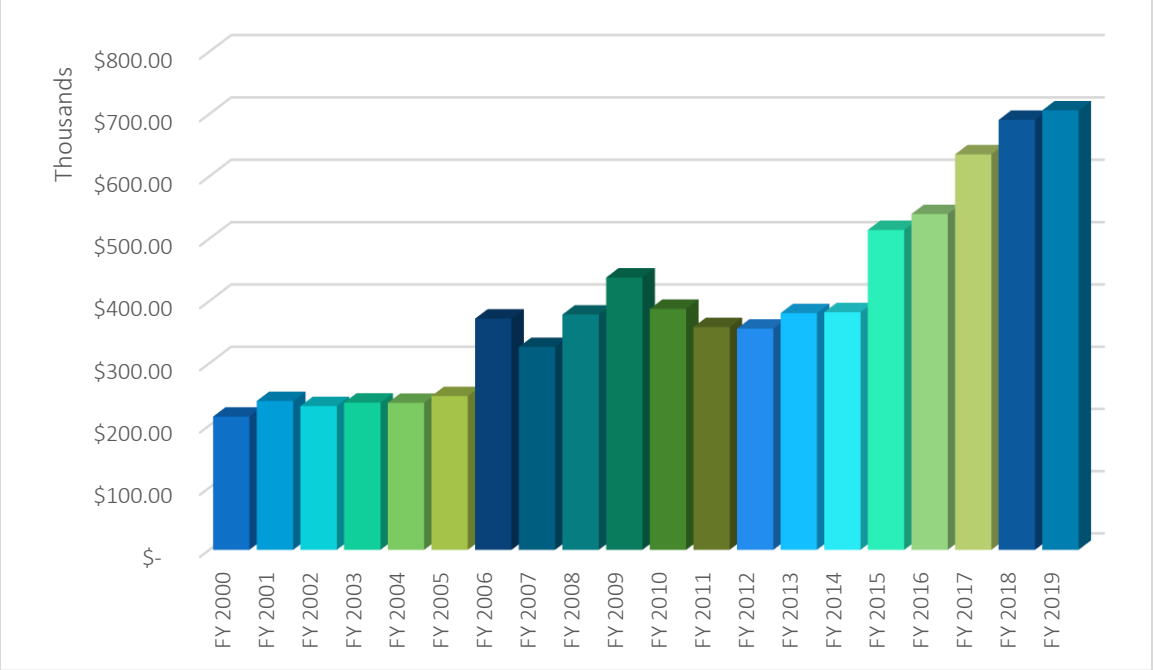


FIGURE 66 – STATE COURT EXPENDITURE HISTORY

Return to Table of Contents

Solicitor

The office of the Solicitor is responsible for prosecution of criminal cases in Lowndes County.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	408,369	410,225	452,888	428,186	459,941	7.31%
Services & Contracts	4,938	8,380	18,737	11,473	41,695	263.42%
Supplies & Materials	3,234	7,974	3,813	3,000	3,000	0.00%
Total	416,542	426,579	475,438	442,659	504,186	13.90%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	6	6	6	6	6	6	8	6	0.00%

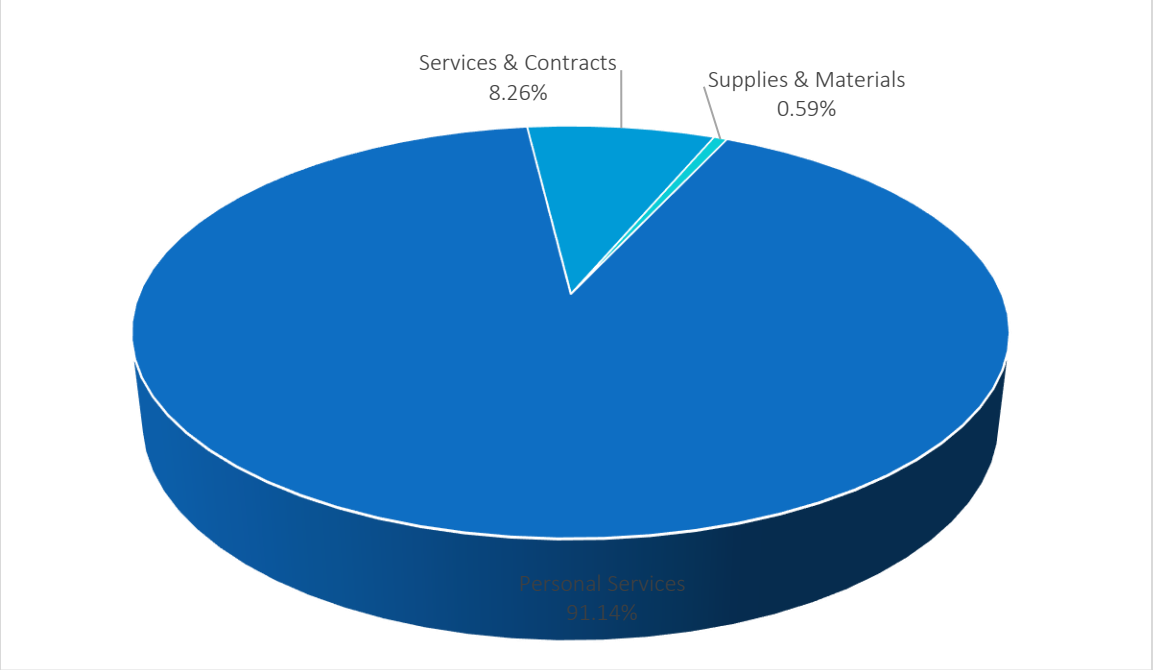


FIGURE 67 – SOLICITOR EXPENDITURES

Return to Table of Contents

Solicitor

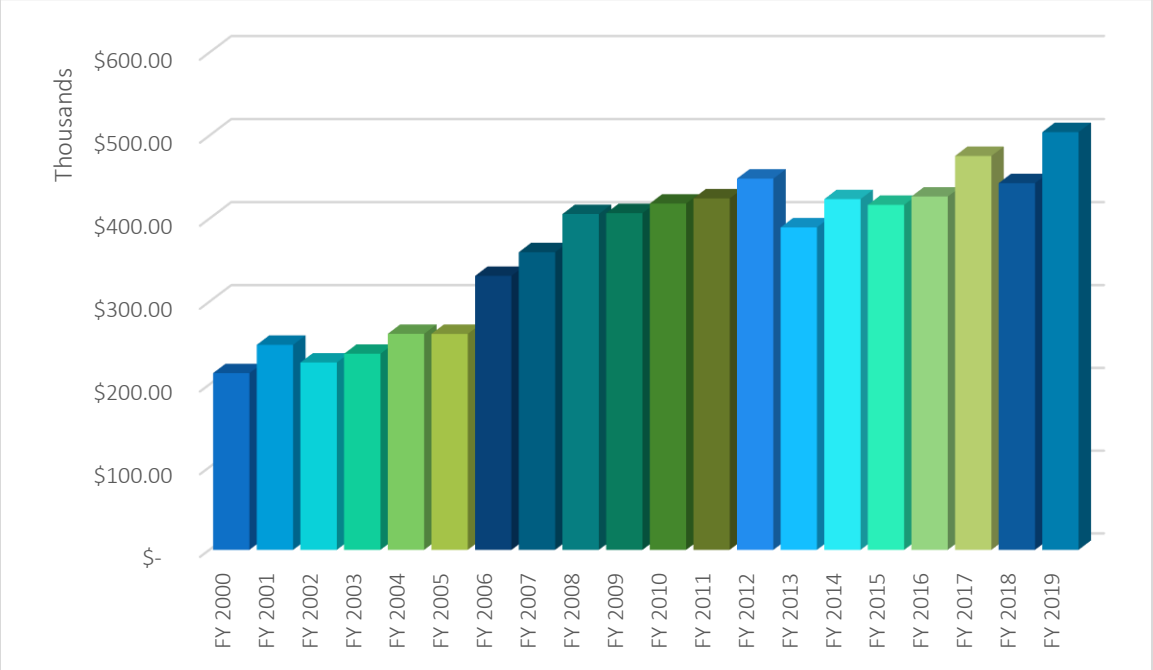


FIGURE 68 – SOLICITOR EXPENDITURE HISTORY

Return to Table of Contents

Magistrate Court

The Magistrate Court meets all of 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 incarcerated in 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.

Accomplishments:

- Hired two part-time judges to help cover warrant requests and first appearances over holidays and weekends
- Implementation of the new comprehensive court software package
- Implementation of a truancy court to reduce absenteeism in schools

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	669,550	650,894	698,255	716,445	726,908	1.46%
Services & Contracts	39,417	59,617	57,447	91,504	127,462	39.30%
Supplies & Materials	9,470	13,915	6,911	7,440	6,682	(10.19)%
Capital Outlay	-	732	-	-	-	0.00%
Total	718,437	725,249	762,613	815,389	861,052	5.60%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	11	11	11	11	12	11	11	11	(8.33)%

Return to Table of Contents

Magistrate Court

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To see all defendants for first appearance hearings within 24 hours of arrest Measure: % of defendants seen within 24 hours	90%	100%	100%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To schedule and hold all preliminary hearing within 10 days of request Measure: % of preliminary hearings scheduled and held within 10 days of request	90%	100%	100%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To receive evidence of probable cause for an arrest warrant with 24 hours of a warrantless arrest Measure: % of probable cause presented within 24 hours of a warrantless arrest	98%	100%	100%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To service all civil suits within 30 days of filing Measure: % of civil suits serviced within 30 days of filing	90%	100%	100%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To service all evictions within 5 days of issuance Measure: % of evictions serviced within 5 days of issuance	90%	100%	100%	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees

Return to Table of Contents

Magistrate Court

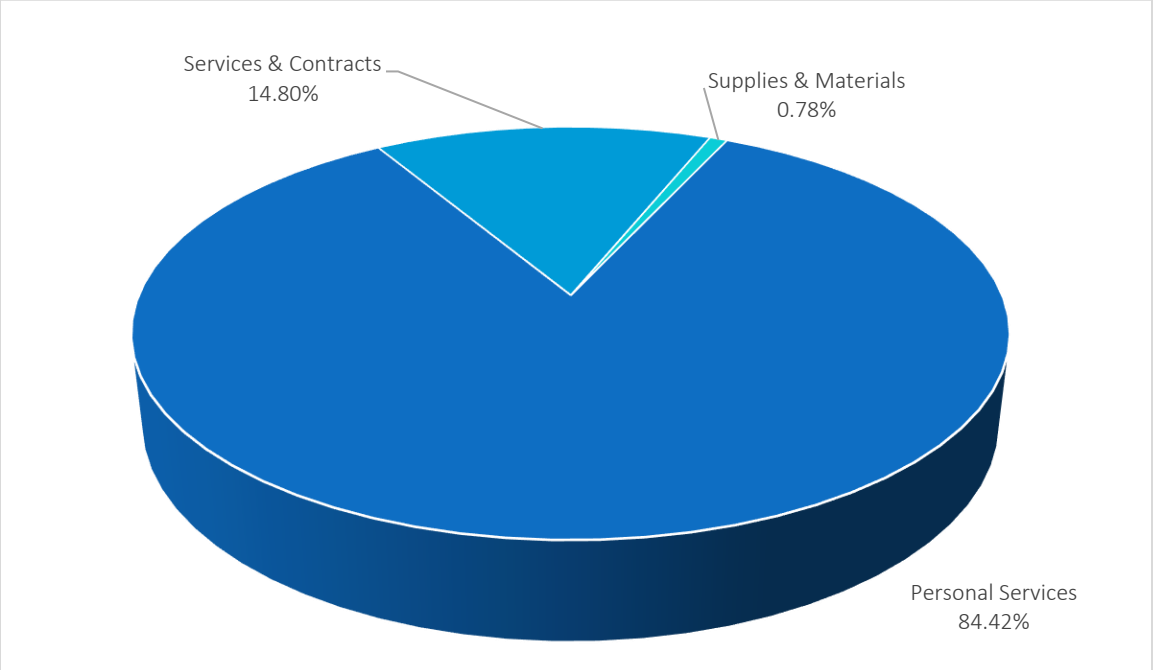


FIGURE 69 – MAGISTRATE COURT EXPENDITURES

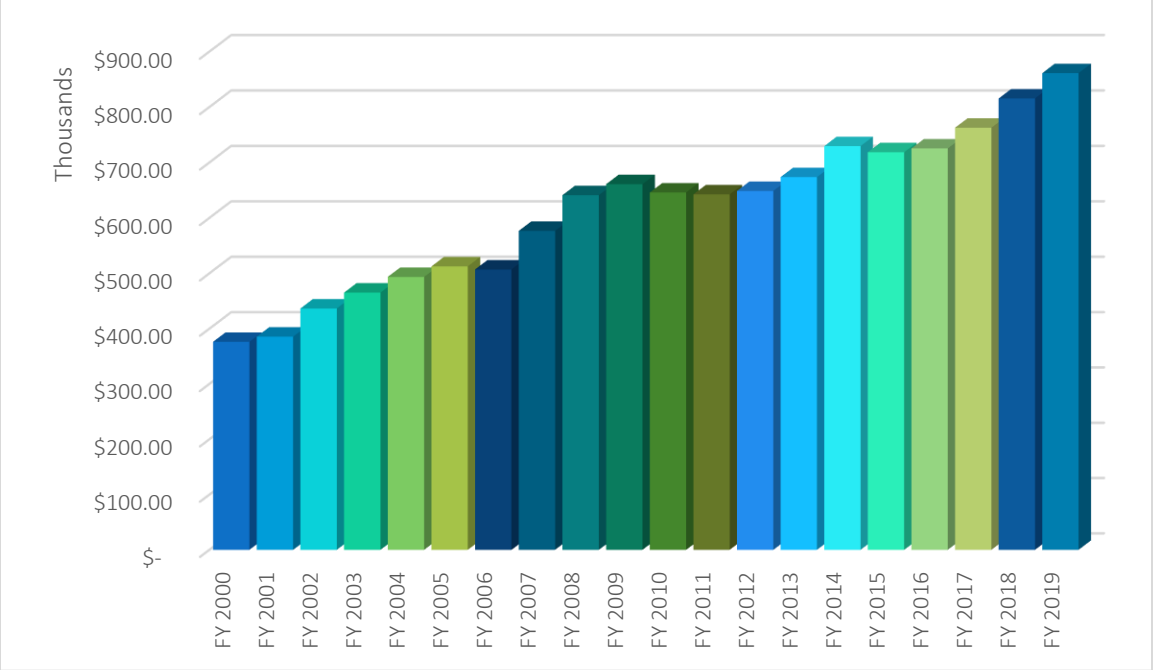


FIGURE 70 – MAGISTRATE COURT EXPENDITURE HISTORY

Return to Table of Contents

Probate Court

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 and substance abuse. The Probate Court also issues both marriage license and weapons carry licenses and performs numerous and varied other services.

Accomplishments:

- Implemented a system to allow citizens to make payments to the court via debit and credit cards

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	344,379	373,057	397,550	377,159	410,948	8.96%
Services & Contracts	11,458	17,439	27,154	56,071	54,290	(3.18(%
Supplies & Materials	3,370	4,809	4,482	3,500	4,875	39.29%
Total	359,208	395,306	429,185	436,730	470,113	7.64%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	6	6	7	6	6	6	7	7	16.67%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To implement a system to allow citizens to submit requests for and pay for certified copies of marriage licenses online Measure: % of system implemented	-	-	100%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Probate Court

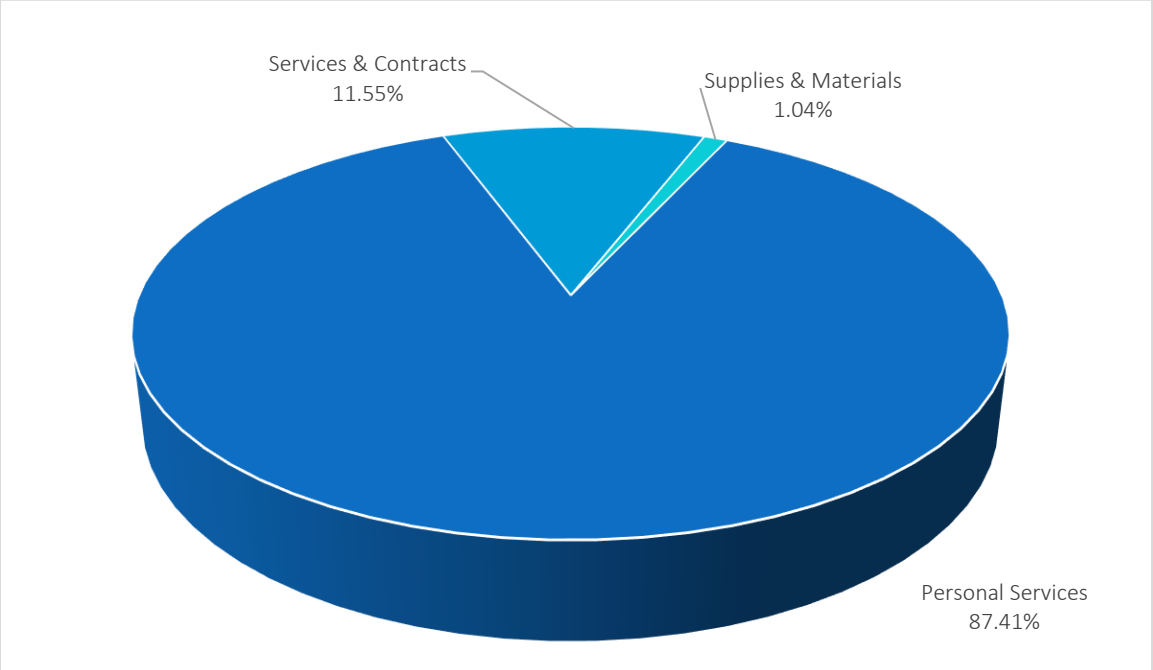


FIGURE 71 – PROBATE COURT EXPENDITURES

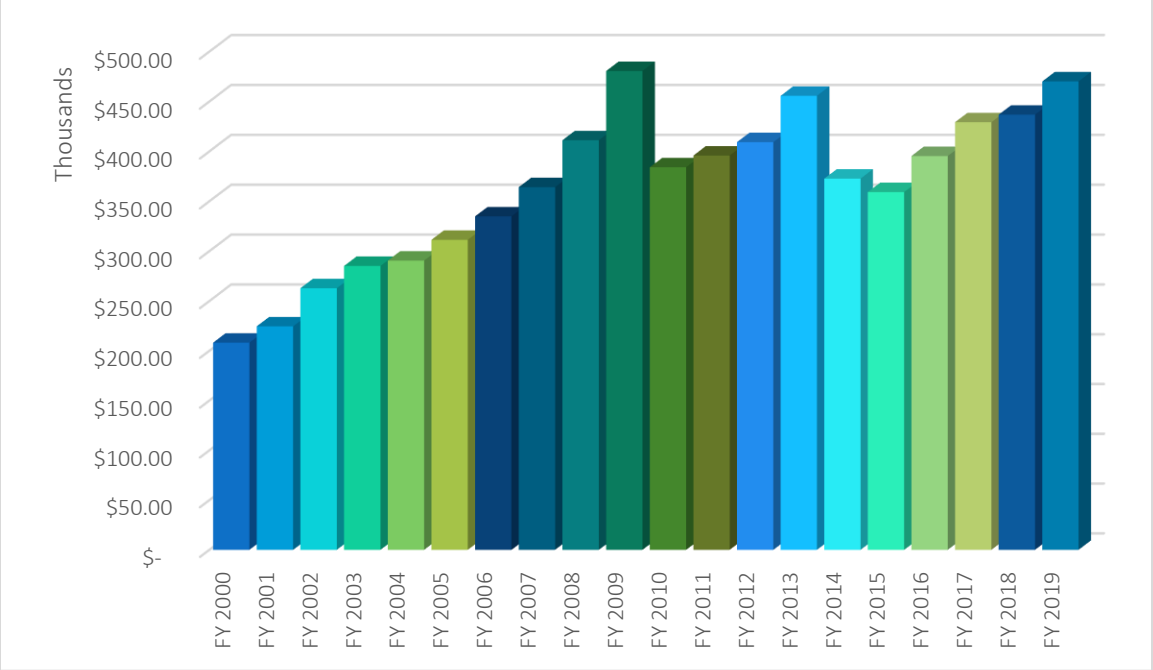


FIGURE 72 – PROBATE COURT EXPENDITURE HISTORY

Return to Table of Contents

Juvenile Court

The Juvenile Court hears cases involving juveniles including criminal, child custody, termination and appointment of guardianship and truancy.

Accomplishments:

- Working to establish an area mentoring program for youth in Lowndes County

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	90,632	89,671	91,504	89,716	94,497	5.33%
Services & Contracts	25.635	75,372	53,455	52,736	77,810	47.55%
Total	116,268	165,042	144,959	142,452	172,307	20.96%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

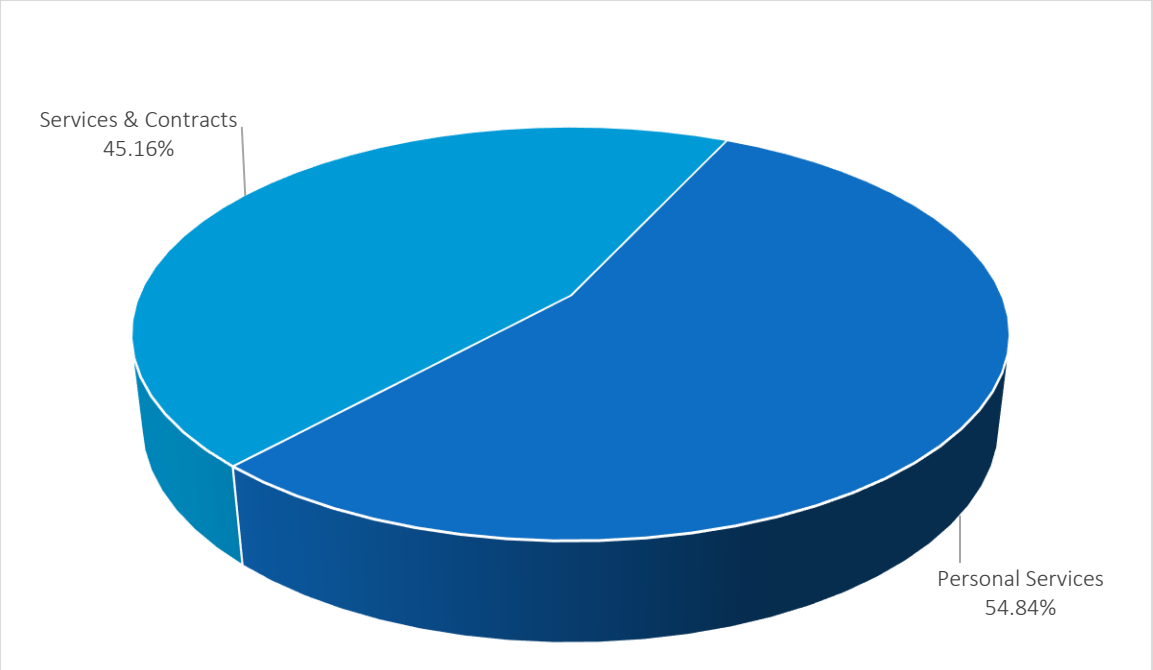


FIGURE 73 – JUVENILE COURT EXPENDITURES

Return to Table of Contents

Juvenile Court

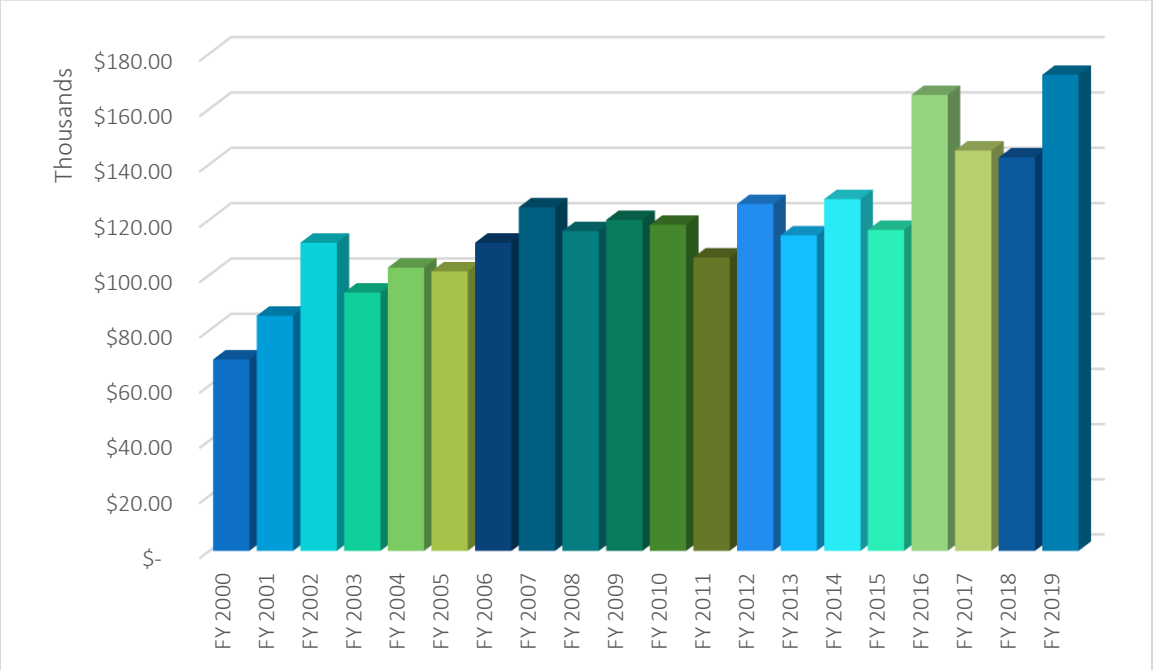


FIGURE 74 – JUVENILE COURT EXPENDITURE HISTORY

Return to Table of Contents

Probation

For many years, this division consisted of the payment by Lowndes County for a portion of the operations of the state probation program. Once the County stopped paying for that program, the only expenditures were for the public safety radio system recurring costs for radios used by the probation program. Beginning in 2018, there are some expenditures for the initial costs of an in-house probation program for State Court. The program does not begin until July 1st so there are no available goals or performance measures.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	-	-	-	-	461,577	100.00%
Services & Contracts	10,150	4,028	6,711	6,966	107,809	1447.65%
Supplies & Materials	-	-	-	-	40,216	100.00%
Total	10,150	4,028	6,711	6,966	609,602	8651.11%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	-	-	-	-	-	1	8	8	100.00%

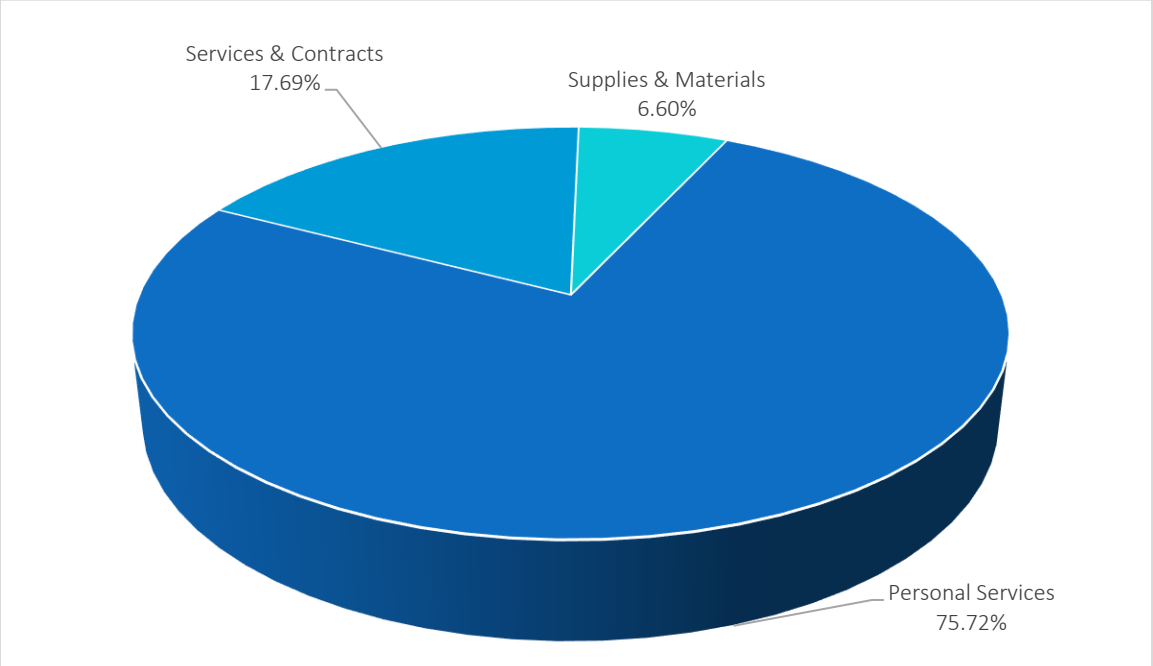


FIGURE 75 – PROBATION EXPENDITURES

Return to Table of Contents

Probation

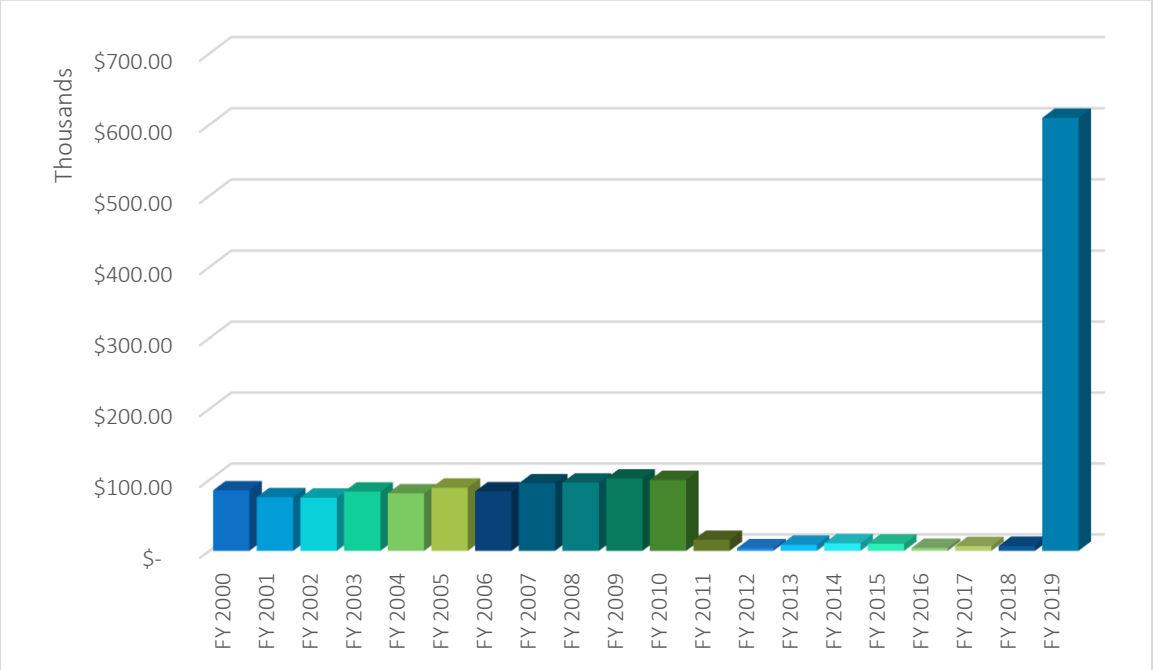


FIGURE 76 – PROBATION EXPENDITURE HISTORY

Return to Table of Contents

Sheriff

The Sheriff's Office provides law enforcement and court services to Lowndes County. There are three main divisions of the Sheriff's Office included in the General Fund: Administration, Enforcement and Jail.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	13,422,017	13,327,858	14,116,499	13,164,242	13,914,876	5.70%
Services & Contracts	4,440,786	4,250,478	4,569,585	4,144,843	4,136,923	(0.19)%
Supplies & Materials	139,115	115,054	116,372	86,605	84,050	(2.95)%
Capital Outlay	32,040	14,271	-	-	-	0.00%
Total	18,033,958	17,707,661	18,802,456	17,395,690	18,135,849	4.25%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	237	237	236	238	238	237	237	237	(0.42)%

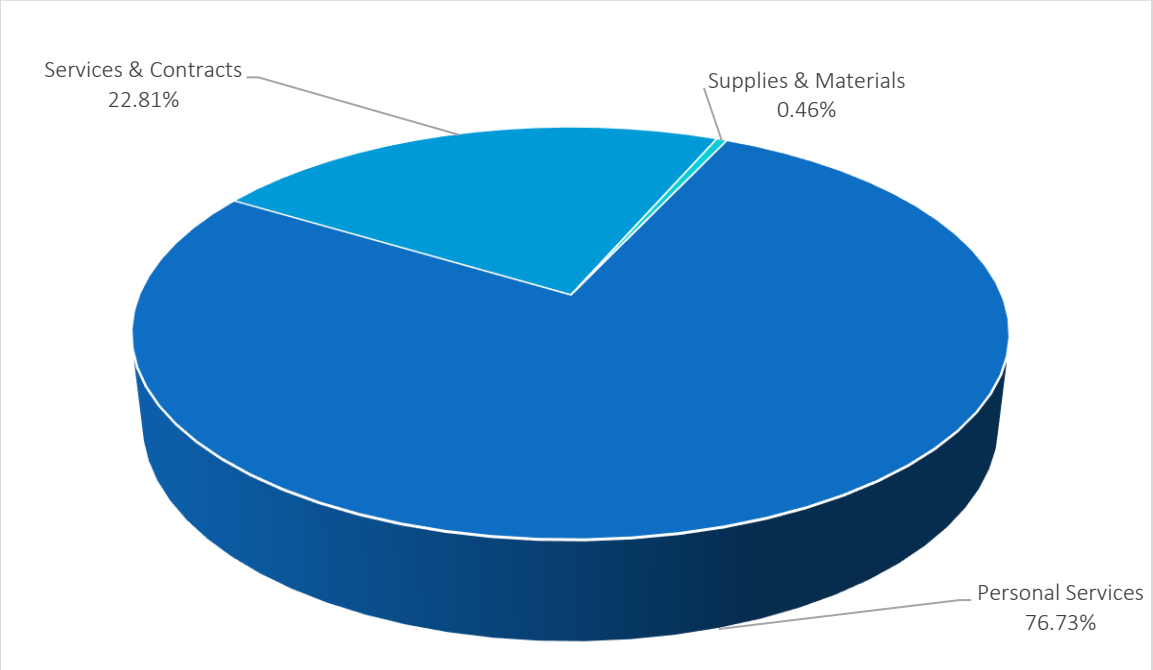


FIGURE 77 – SHERIFF EXPENDITURES

Return to Table of Contents

Sheriff

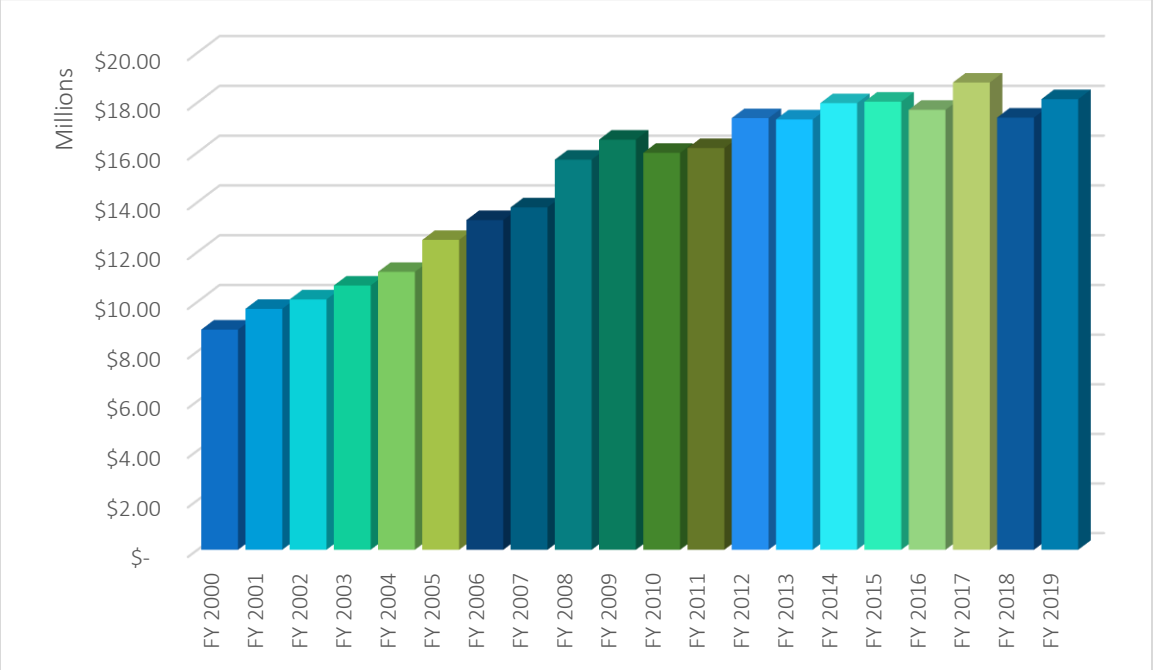


FIGURE 78 – SHERIFF EXPENDITURE HISTORY

Return to Table of Contents

Animal Services

The division of Animal Services operates a shelter for stray, abandoned and unwanted animals, investigates cruelty, abuse and dangerous animal cases and educates the public on animal ownership. The division operates an adoption and rescue center, finding new homes for animals at the shelter.

Accomplishments:

- 603 Cats adopted, rescued or reclaimed – 60% live outcome
- 1,388 Dogs adopted, rescued or reclaimed – 59% live outcome
- 51 Other animals adopted, rescued, reclaimed or rehabilitated

Challenges:

- Increased hold times and an increase in dangers animal calls has created space issues within the shelter from time to time

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	522,842	556,907	601,100	576,445	616,498	6.95%
Services & Contracts	184,393	149,877	156,666	138,131	143,927	4.20%
Supplies & Materials	31,867	30,095	30,433	24,650	20,000	(18.86)%
Total	739,103	736,879	788,200	739,226	780,425	5.57%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	12	14	14	14	14	14	14	14	0.00%

Return to Table of Contents

Animal Services

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase the percentage of strays reclaimed Measure: % of strays reclaimed	15%	7%	7%	CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Services
Goal: To increase the ratio of live animals out v. euthanized Measure: % of live animal out	45%	42%	42%	CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Services
Goal: To reduce the number of intakes that are stray animals Measure: % of animal intakes that are strays	53%	51%	52%	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Animal Services

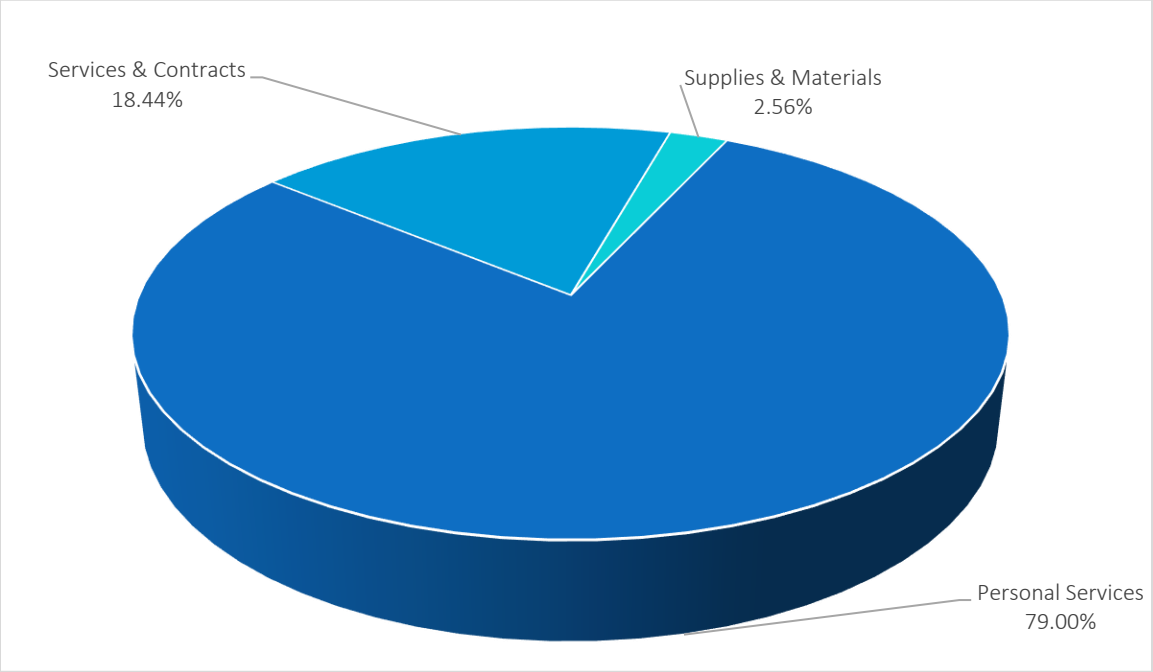


FIGURE 79 – ANIMAL SERVICES EXPENDITURES

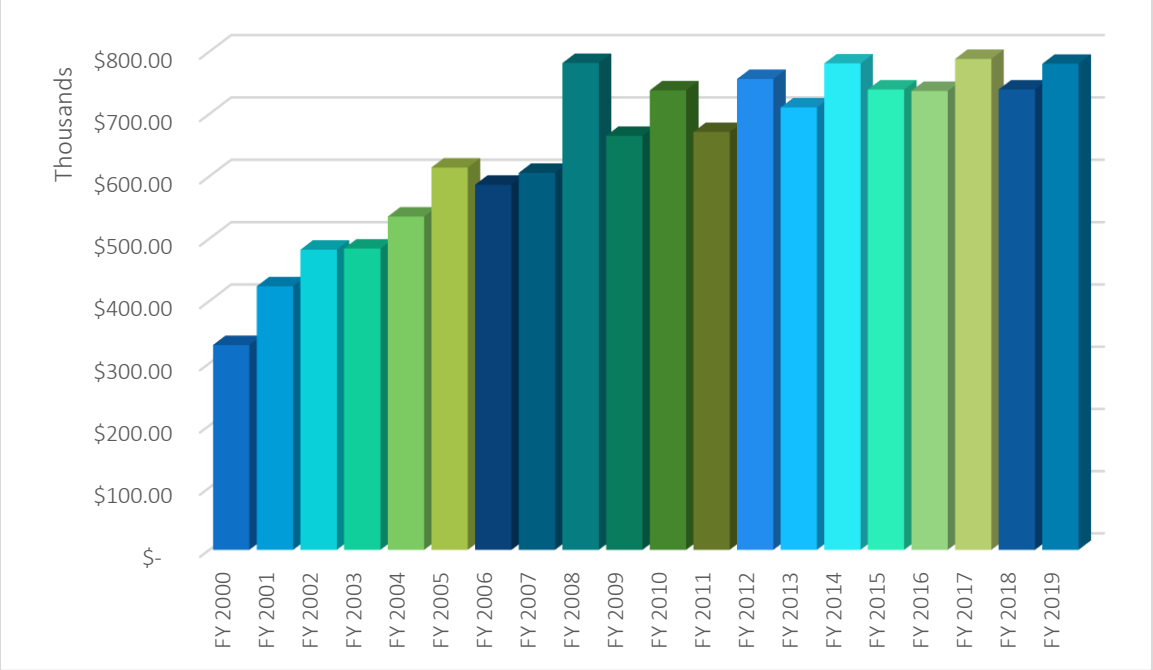


FIGURE 80 – ANIMAL SERVICES EXPENDITURE HISTORY

Return to Table of Contents

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 disasters by coordinating efforts of local government officials, departments, volunteers and private sector partners.

Accomplishments:

- Conducted our first emergency preparedness event geared towards the community

Challenges:

- Connectivity during storms

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	85,824	87,367	93,602	91,054	97,059	6.59%
Services & Contracts	50,075	54,103	99,755	79,443	72,857	(8.29)%
Supplies & Materials	586	4,590	3,633	200	3,480	1640.00%
Capital Outlay	-	27,379	-	-	-	0.00%
Total	136,484	173,439	196,991	170,697	173,396	1.58%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	1	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Emergency Management

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To increase the number of exercises conducted to encourage increased participation in the EOC Measure: # of exercises conducted	7	12	12	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To increase local participation in severe weather safety exercises Measure: # of schools and businesses participating in statewide tornado drills	50	60	75	CGI: Citizen Safety and Quality of Life
Goal: To increase local capabilities through additional training opportunities Measure: # of training classes offered locally	12	15	16	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To increase public awareness during emergency situations Measure: % of population reached during Code Red notifications	64%	67%	70%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Emergency Management

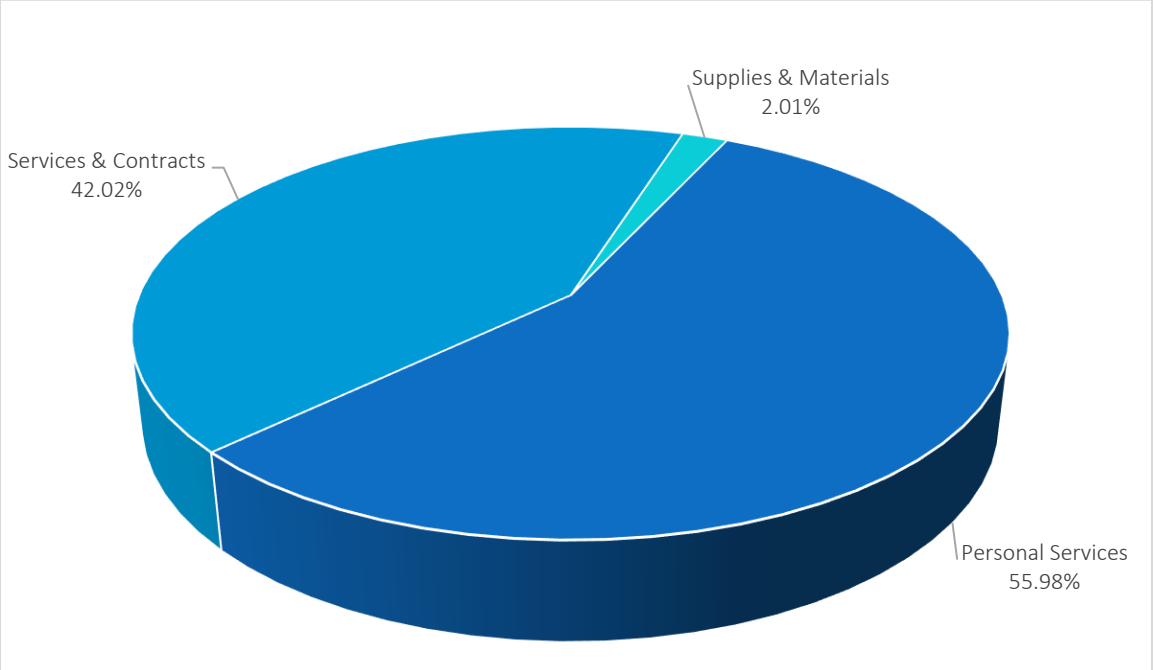


FIGURE 81 – EMERGENCY MANAGEMENT EXPENDITURES

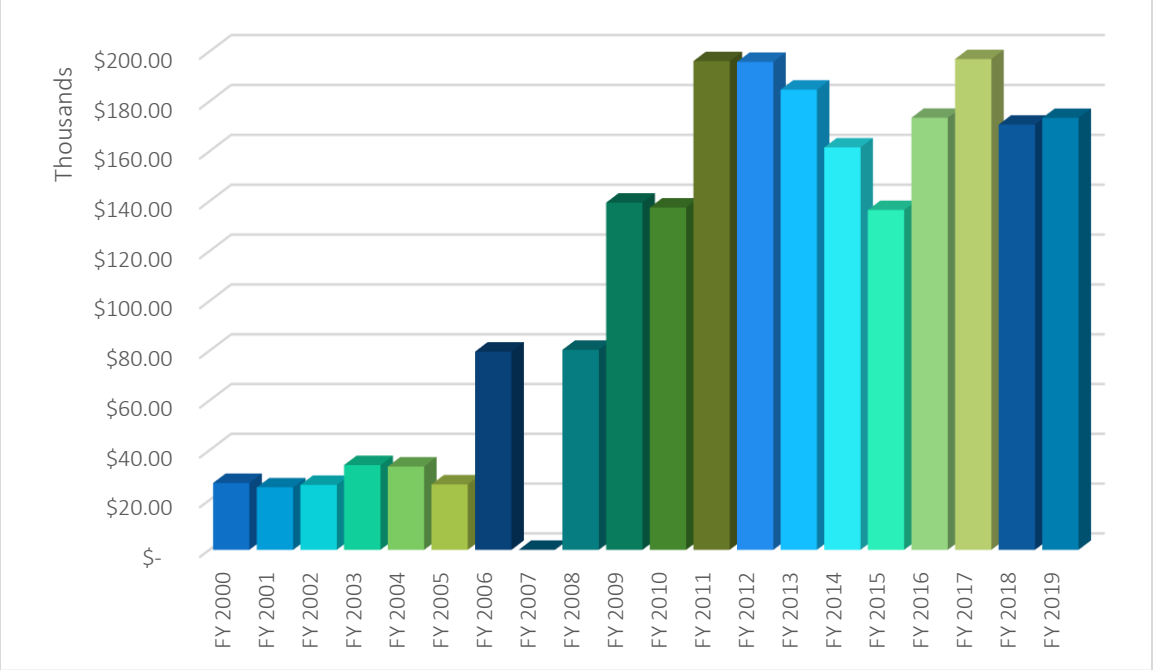


FIGURE 82 – EMERGENCY MANAGEMENT EXPENDITURE HISTORY

Return to Table of Contents

Coroner

The Coroner's office is responsible for certifying death certificates, maintaining records and arranging transports of remains for autopsy.

Accomplishments:

- Relocated the Coroner's Office into a bigger and better suited office space, allowing more space for files and record keeping
- Reduced the response time for the office from 2 hours to 42 minutes

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	88,657	74,141	93,230	70,376	108,425	54.07%
Services & Contracts	39,394	31,838	39,328	33,681	49,773	47.78%
Supplies & Materials	3,335	1,132	2,334	2,400	2,700	12.50%
Total	131,386	107,110	134,892	106,457	160,898	51.14%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

Return to Table of Contents

Coroner

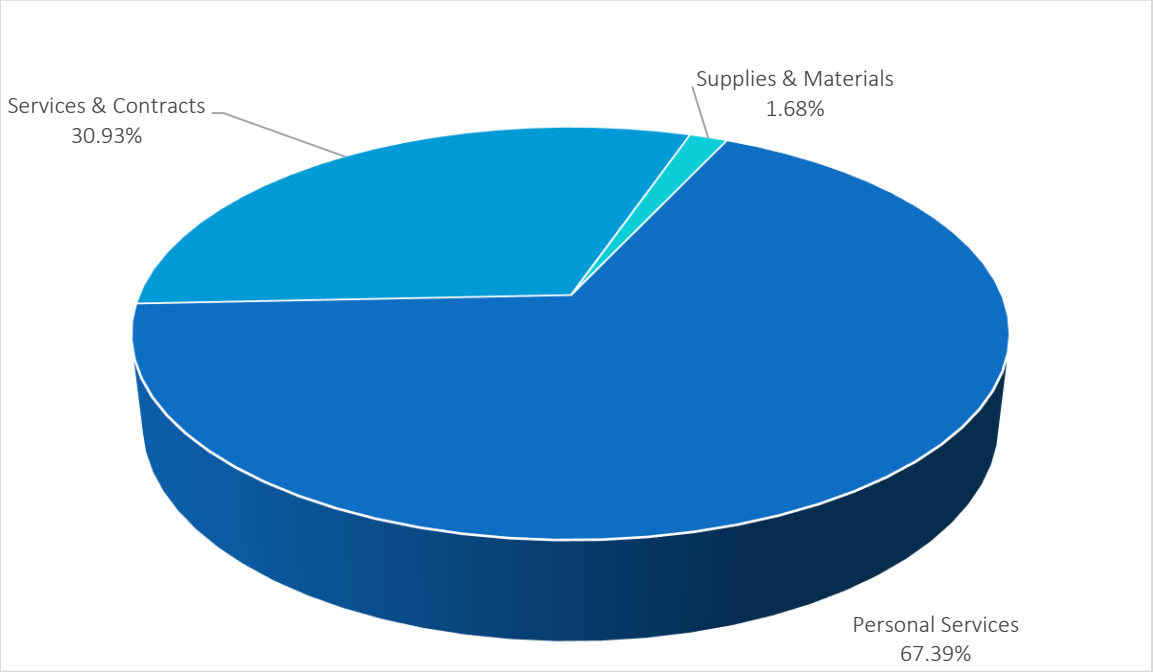


FIGURE 83 – CORONER EXPENDITURES

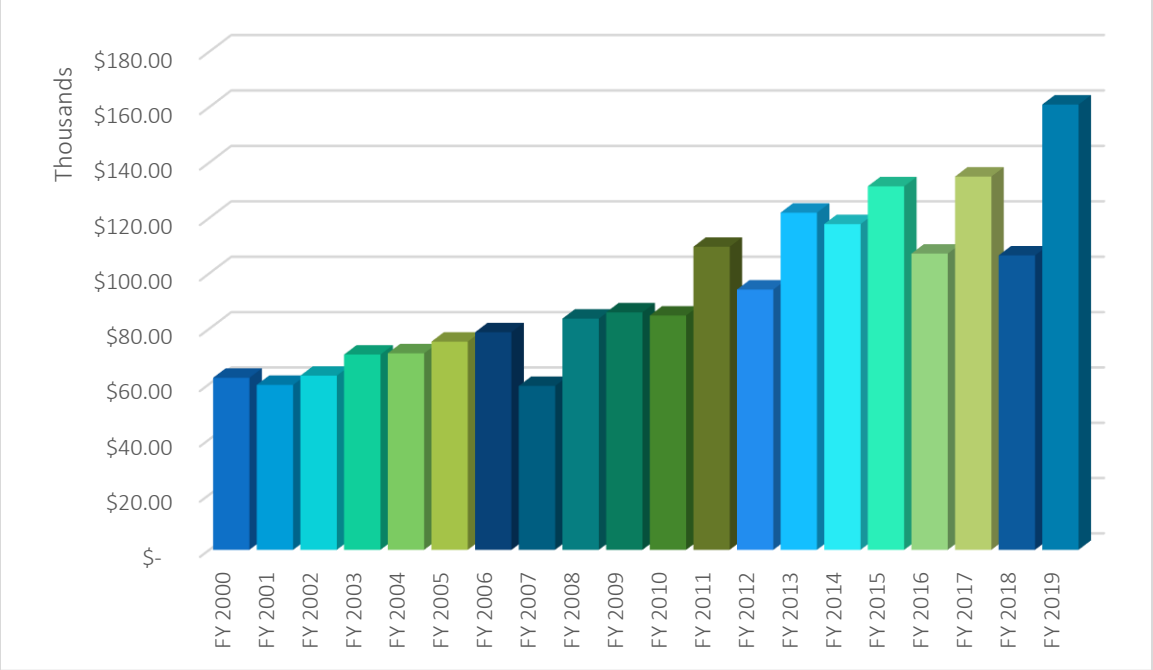


FIGURE 84 – CORONER EXPENDITURE HISTORY

Return to Table of Contents

Public Works - Administration

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 reimbursement and manages the survey crew.

Accomplishments:

- Development of a Storm Management Plan to improve response time during inclement weather

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	341,905	371,460	388,900	387,239	411,807	6.34%
Services & Contracts	47,152	47,468	67,634	73,082	73,979	1.23%
Supplies & Materials	5,977	3,889	3,941	3,350	3,250	(2.99)%
Capital Outlay	-	25,988	-	-	-	0.00%
Total	395,035	448,805	460,476	463,671	489,036	5.47%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	6	6	6	6	6	6	6	6	0.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To reduce citizen complaints to 20% of all work orders taken Measure: % of work orders generated by citizen complaints	20%	40%	25%	CGIV: Efficient, Effective and Responsive Services
Goal: To improve safety by holding at least 8 hours of training per month Measure: # of training hours provided per month	8	8	8	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Public Works – Administration

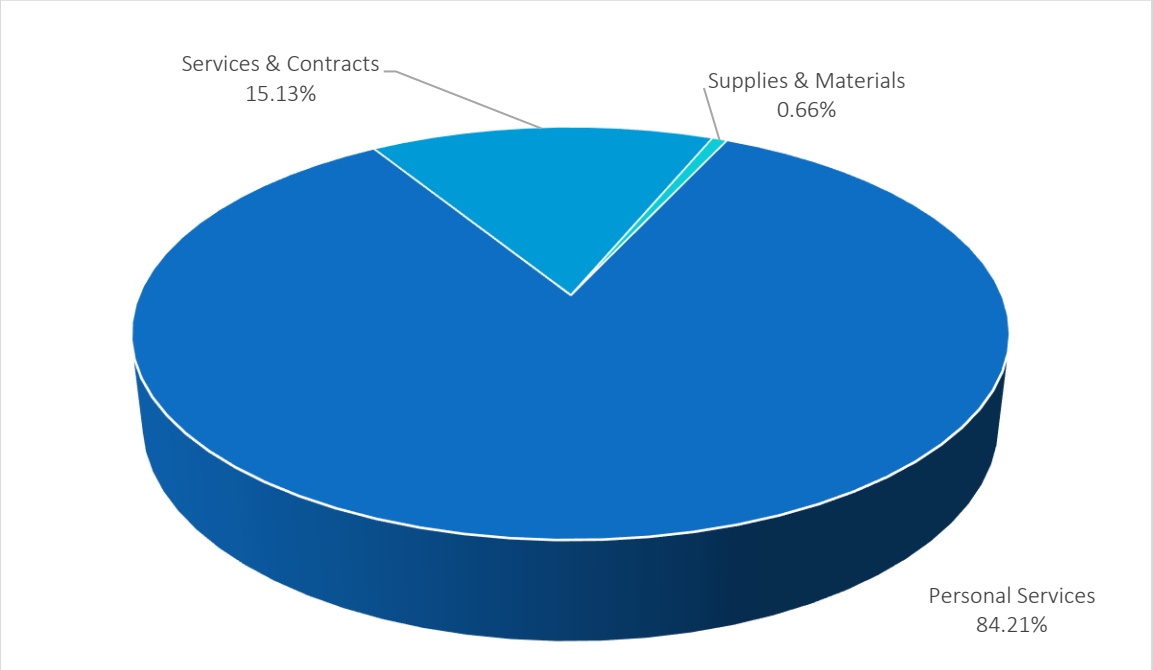


FIGURE 85 – PUBLIC WORKS - ADMINISTRATION EXPENDITURES

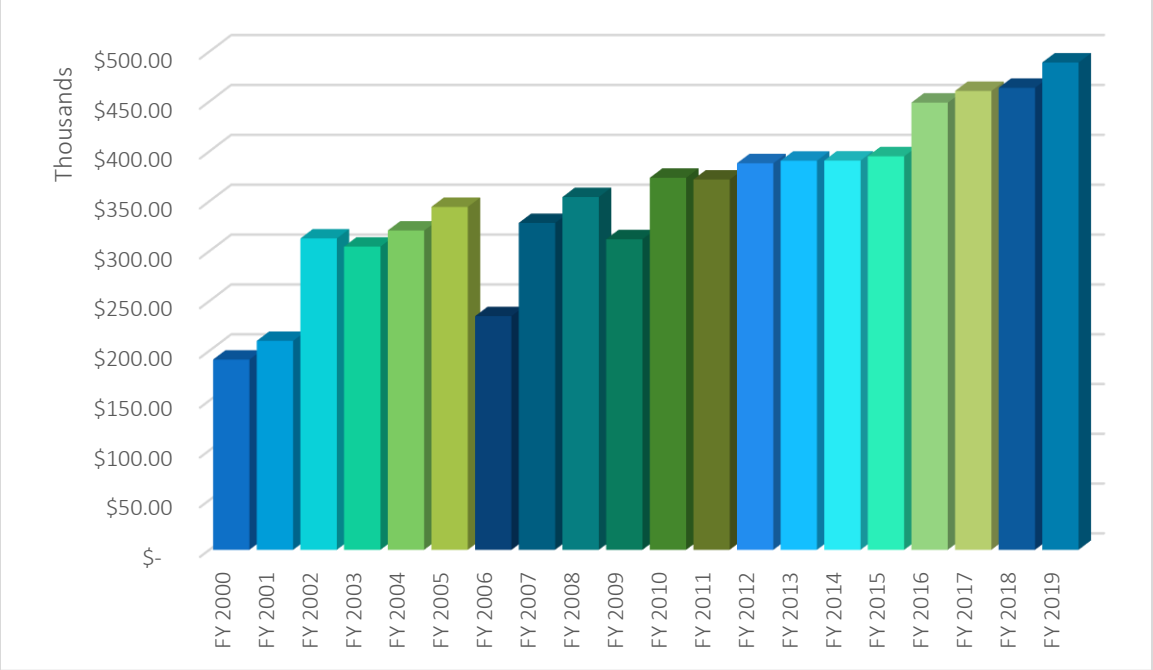


FIGURE 86 – PUBLIC WORKS - ADMINISTRATION EXPENDITURE HISTORY

Return to Table of Contents

Road Maintenance

Public Works – Road Maintenance consists of five divisions of responsibility:

- Grading – Responsible for costs associated with upkeep of unpaved roads
- Patching – Responsible for costs associated with repair of minor breaks in paved roadways
- Signs – Responsible for costs associated with street signs, traffic control and site location signage as well as decals and lettering for County vehicles and equipment
- Road Maintenance – Responsible for costs associated with culvert installations, drain pipe maintenance and installation and drainage.

Accomplishments:

- Located all fire hydrants in the County for the GIS program
- Created a preventative maintenance plan for paved roads and DOT inspected bridges

Challenges:

- Age of Fleet
- Impending retirement of long-term, experienced supervisors

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,923,788	1,886,923	2,059,713	1,964,167	2,049,259	4.33%
Services & Contracts	1,450,836	1,494,650	1,465,104	1,139,700	1,207,027	5.91%
Supplies & Materials	30,549	28,599	27,879	18,793	23,180	23.34%
Capital Outlay	11,997	11,810	12,114	26,000	-	(100.00)%
Total	3,417,170	3,421,982	3,564,810	3,148,660	3,279,466	4.15%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	39	39	39	38	38	38	38	38	0.00%

Return to Table of Contents

Road Maintenance

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To reduce citizen complaints to 20% of all work orders taken Measure: % of work orders generated by citizen complaints	20%	40%	25%	CGIV: Efficient, Effective and Responsive Services
Goal: To improve safety by holding at least 8 hours of training per month Measure: # of training hours provided per month	8	8	8	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To complete all requests within 5-7 business days Measure: # of days to complete requests	5	10	8	CGIV: Efficient, Effective and Responsive Services
Goal: To inspect a minimum of 25% of roads quarterly Measure: % of roads inspected quarterly	25%	25%	25%	CGIV: Efficient, Effective and Responsive Services
Goal: To apply a minimum of 2 tons of asphalt per day Measure: # of tons of asphalt applied	-	2	2	GCI: Citizen Safety and Quality of Life

Return to Table of Contents

Road Maintenance

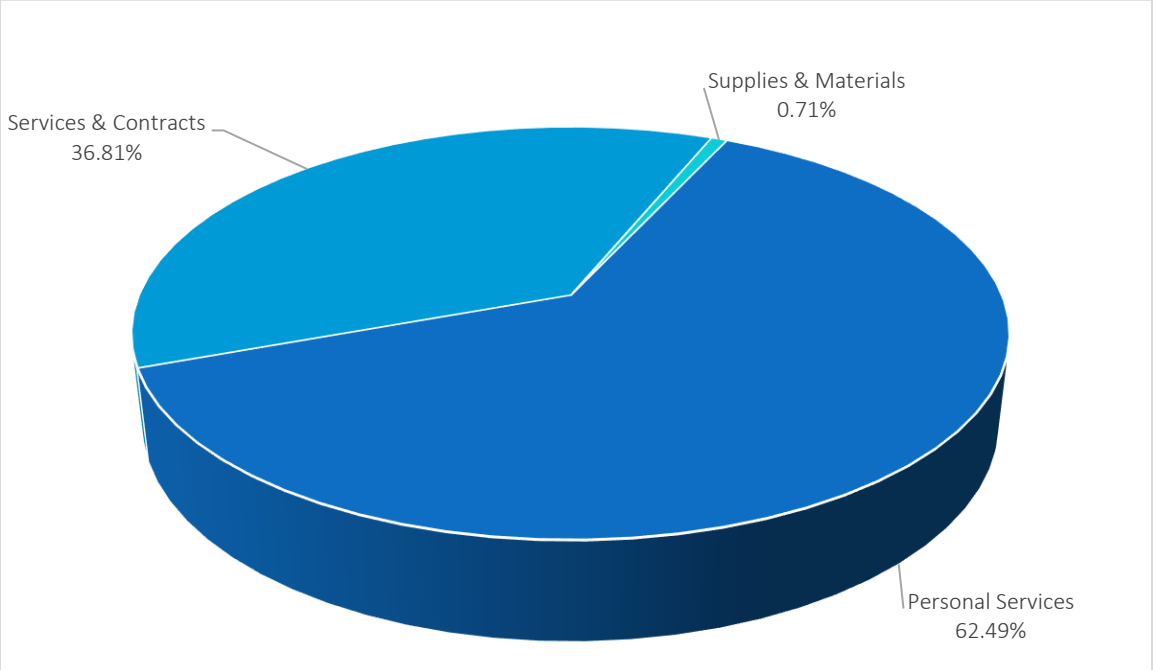


FIGURE 87 – ROAD MAINTENANCE EXPENDITURES

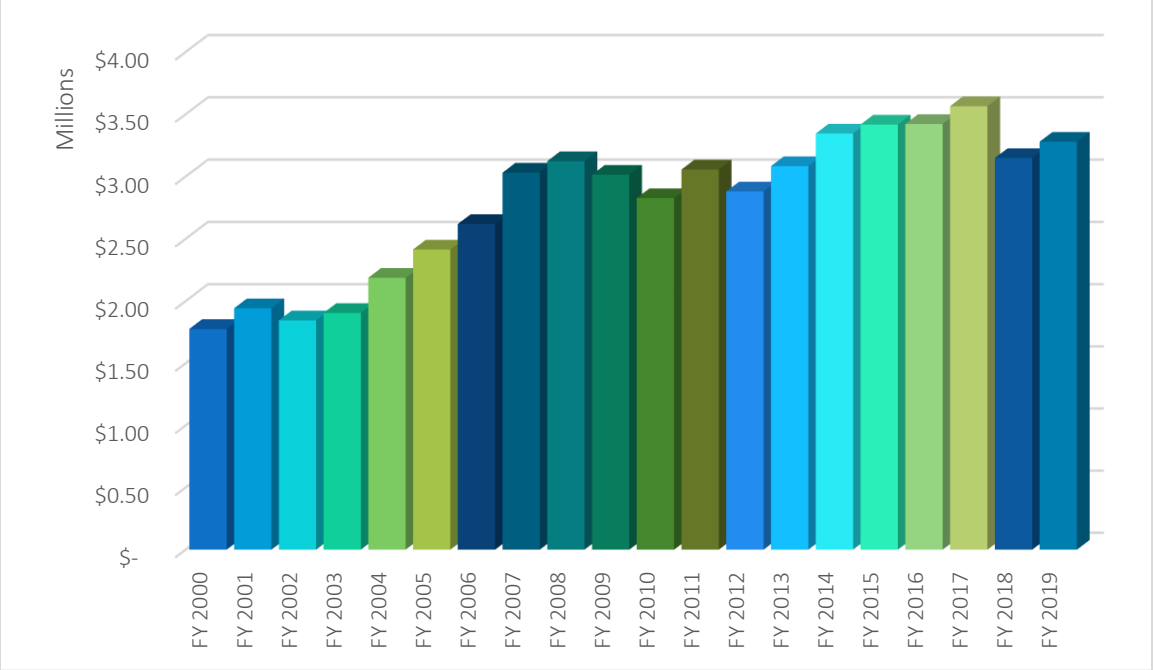


FIGURE 88 – ROAD MAINTENANCE EXPENDITURE HISTORY

Return to Table of Contents

Road Construction

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

Accomplishments:

- Clipped shoulders for 27.25 miles of roads
- Built up 20.75 miles of roads

Challenges:

- Age of Fleet
- Impending retirement of long-term, experienced supervisors

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	457,299	454,463	490,442	467,957	487,252	4.12%
Services & Contracts	440,901	345,559	321,437	239,911	235,905	(1.67)%
Supplies & Materials	3,639	2,572	2,677	2,300	1,750	(23.91)%
Total	901,839	802,595	814,556	710,168	724,907	2.08%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	9	9	9	9	9	9	9	9	0.00%

Return to Table of Contents

Road Construction

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To improve safety by holding at least 8 hours of training per month Measure: # of training hours provided per month	8	8	8	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To clip 5 miles of shoulders monthly Measure: # of miles of shoulders clipped	5	3	2	CGI: Citizen Safety and Quality of Life
Goal: To mix 6 miles of roads per year Measure: # of miles of roads mixed	10	10	10	CGI: Citizen Safety and Quality of Life

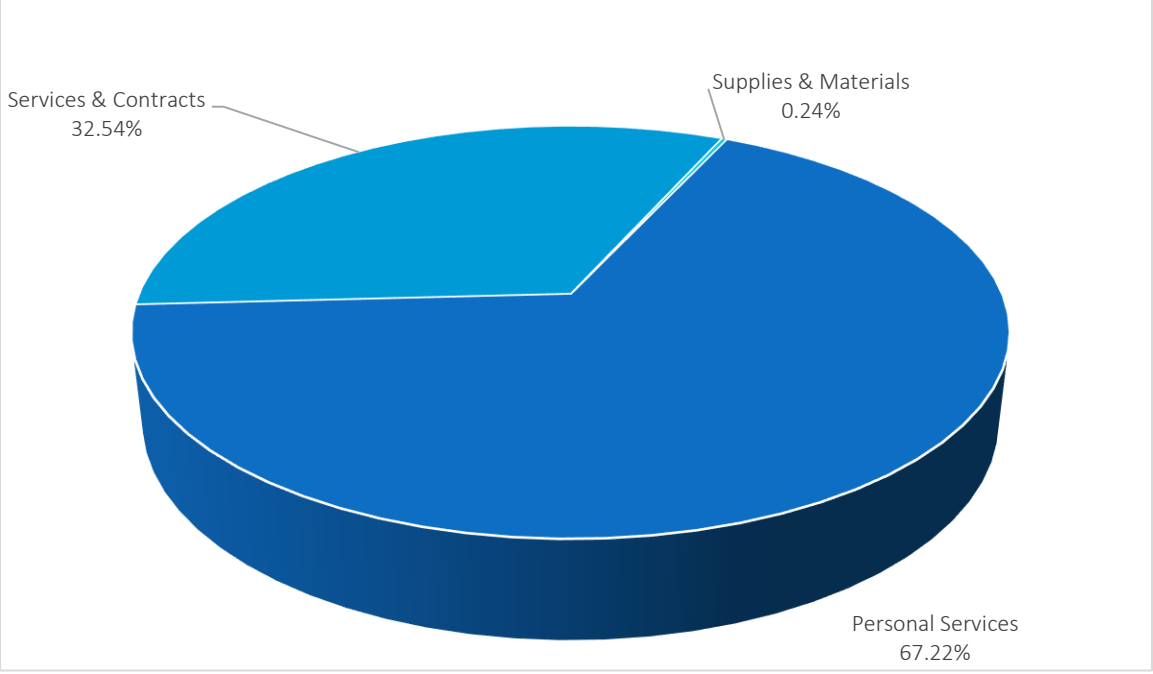


FIGURE 89 – ROAD CONSTRUCTION EXPENDITURES

Return to Table of Contents

Road Construction

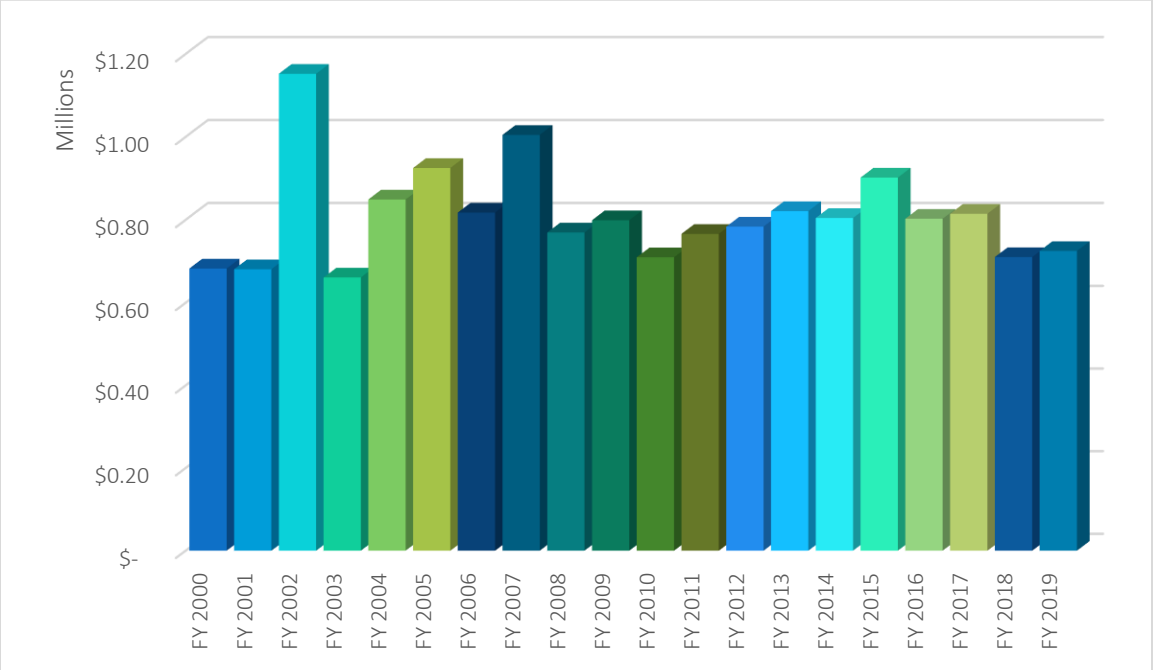


FIGURE 90 – ROAD CONSTRUCTION EXPENDITURE HISTORY

Return to Table of Contents

Non-Departmental

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
County Attorney	378,832	480,161	637,427	550,000	450,000	(18.18)%
ITS Projects	-	-	-	2,073,000	1,250,000	(39.70)%
General Facilities	153,992	551,122	198,214	184,335	210,433	14.16%
NPDES – Stormwater	1,771	6,223	3,445	4,998	4,976	(0.44)%
Contingency	440,607	213,421	438,245	869,458	959,702	10.38%
District Attorney	755,165	814,815	877,736	935,499	965,000	3.15%
District Court Administrator	4,800	4,800	4,800	4,800	4,800	0.00%
Alternative Dispute Resolution	-	-	-	61,258	62,258	1.63%
Public Defender	853,532	882,570	877,523	877,500	877,500	0.00%
Emergency Medical Services	1,007,292	749,901	716,512	782,367	529,005	(32.27)%
Traffic Lighting	172,933	160,584	178,032	166,198	174,513	5.00%
Feed the Elderly	25,576	-	-	-	-	0.00%
Mental Health	87,500	87,500	100,000	100,000	108,000	8.00%
Public Health	348,445	366,28	386,521	396,800	396,800	0.00%
Extension Service	177,214	152,673	169,203	146,929	149,575	1.80%
Family Services	114,500	114,500	114,500	110,000	108,500	(1.36)%
Library	1,164,607	1,156,616	1,119,608	1,125,000	1,125,000	0.00%
Moody Support Group	16,168	33,650	15,515	80,000	80,000	0.00%
Industrial Authority	2,932,797	2,824,842	3,093,033	2,900,000	2,900,000	0.00%
Recreation Authority	3,664,781	3,519,299	3,865,340	3,600,000	3,600,000	0.00%
Board of Equalization	17,560	28,102	19,792	20,000	20,000	0.00%
Operating Transfers	845,041	897,741	1,086,282	884,011	1,069,469	20.98%

Return to Table of Contents

Commissary Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Charges for Service							
LCSO – Commissary	330.7	251.4	184.4	165.0	150.0	150.0	(9.09)%
LCSO – Work Detail	-	0.2	-	-	-	-	0.00%
Total Charges for Service	330.7	251.5	184.4	165.0	150.0	150.0	(9.09)%
Fines & Forfeitures							
Forfeited Inmate Funds	0.5	1.8	1.5	-	-	-	0.00%
Total Fines & Forfeitures	0.5	1.8	1.5	-	-	-	0.00%
Miscellaneous							
Vendor Commission	442.8	641.9	740.5	610.0	735.0	735.0	20.49%
Total Miscellaneous	442.8	641.9	740.5	610.0	735.0	735.0	20.49%
Total Revenues	774.0	895.2	926.4	775.0	885.0	885.0	14.19%

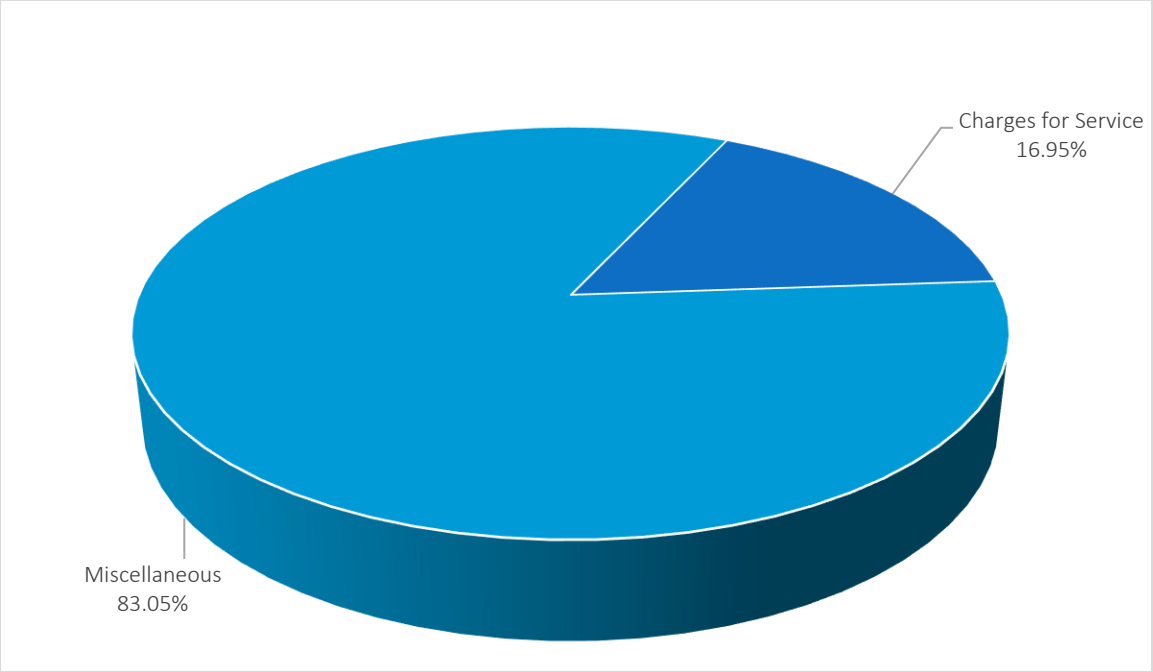


FIGURE 91 – COMMISSARY FUND REVENUES BY SOURCE

Return to Table of Contents

Commissary Fund – Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Safety							
Personal Services	103.0	113.2	121.1	116.4	121.8	127.1	9.13%
Services & Contracts	406.8	501.6	504.0	569.3	599.5	632.6	11.11%
Supplies & Materials	124.8	104.6	138.1	90.3	91.3	91.3	1.11%
Total Public Safety	634.6	719.3	763.2	776.0	812.6	850.9	9.65%
Total Expenditures	634.6	719.3	763.2	776.0	812.6	850.9	9.65%

Commissary Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	15.0	13.0	16.2	14.0	14.0	16.0	14.29%
Life Insurance	0.1	0.2	0.2	0.2	0.2	0.2	0.00%
Retirement	9.4	12.0	13.4	12.0	12.7	13.0	8.40%
Salaries – Regular	71.0	79.4	81.0	81.7	85.9	88.4	8.30%
Social Security	4.9	5.8	6.1	5.8	6.2	6.4	10.53%
Workers Compensation	2.6	2.7	4.1	2.8	2.9	3.0	8.42%
Total Personal Services	103.0	113.2	121.1	116.4	121.8	127.1	9.13%
Services & Contracts							
Contractual Services – Other	355.5	451.7	466.5	392.4	391.3	441.3	12.45%
Facility – Repair/Maint.	-	-	0.8	-	-	-	0.00%
Other Equip. – Repair/Maint.	1.1	1.2	-	-	-	-	0.00%
Postage & Shipping	10.0	5.0	5.0	5.0	1.0	1.0	(80.00)%
Printing	1.1	1.0	-	0.5	0.5	-	(100.00)%
Subscriptions	32.0	37.5	26.3	27.4	27.4	27.4	0.00%
Utilities – Cable TV	7.1	5.1	5.3	5.2	5.8	5.8	12.12%
Utilities – Electricity	-	-	-	138.8	173.5	157.1	13.16%
Total Services & Contracts	406.8	501.6	504.0	569.3	599.5	632.6	11.11%
Supplies & Materials							
Janitorial Supplies	29.3	32.1	32.8	26.0	26.0	26.0	0.00%
Office Supplies	3.5	0.3	0.3	-	-	-	0.00%
Program Supplies	90.1	70.1	100.6	62.3	62.3	62.3	0.00%
Small Tools & Equipment	1.9	2.1	4.4	2.0	3.0	3.0	0.00%
Total Supplies & Materials	124.8	104.6	138.1	90.3	91.3	91.3	1.11%
Total Expenditures	634.6	719.3	763.2	776.0	812.6	850.9	9.65%

Return to Table of Contents

Commissary Fund – Expenditure Charts

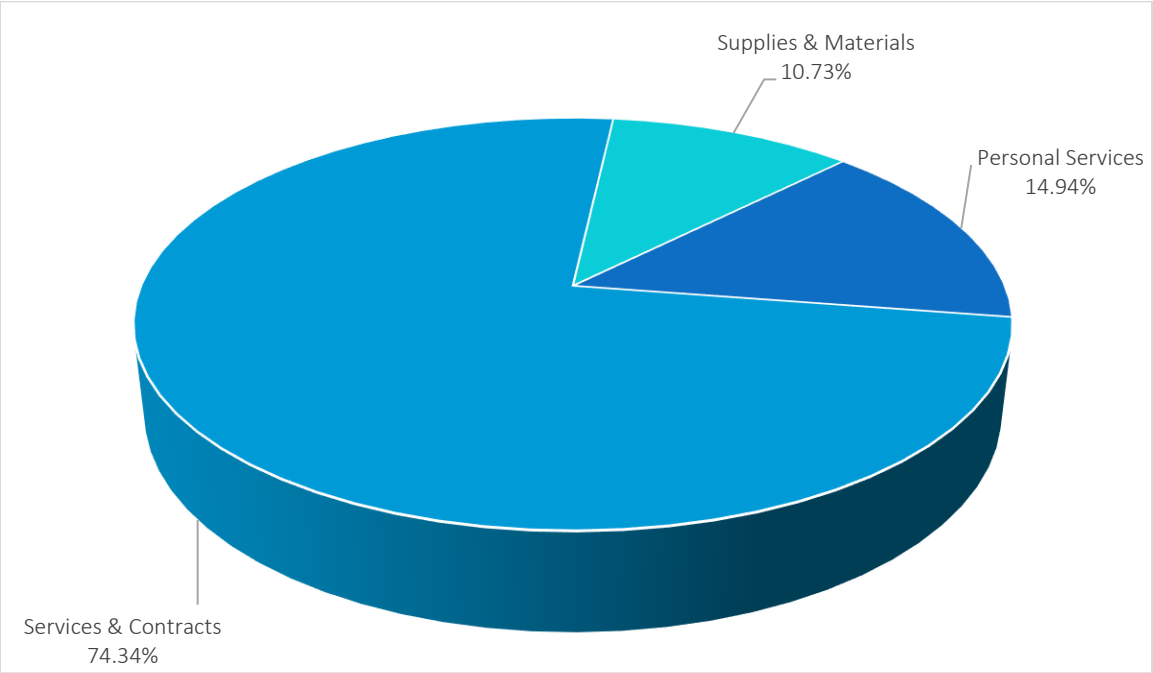


FIGURE 92 - COMMISSARY FUND EXPENDITURES BY TYPE

Return to Table of Contents

Commissary Fund – Sheriff

The Commissary is used to account for income and expenditures related to operation of the Sheriff's Commissary at the Lowndes County Jail. Inmates are able to purchase items such as snacks, postage and personal hygiene items. All proceeds must be used for inmate benefit.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	103,017	113,162	121,056	116,423	127,053	9.13%
Services & Contracts	406,818	501,550	503,972	569,329	632,576	11.11%
Supplies & Materials	124,751	104,582	138,134	90,250	91,250	1.11%
Total	634,587	719,294	763,162	776,002	850,879	9.65%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

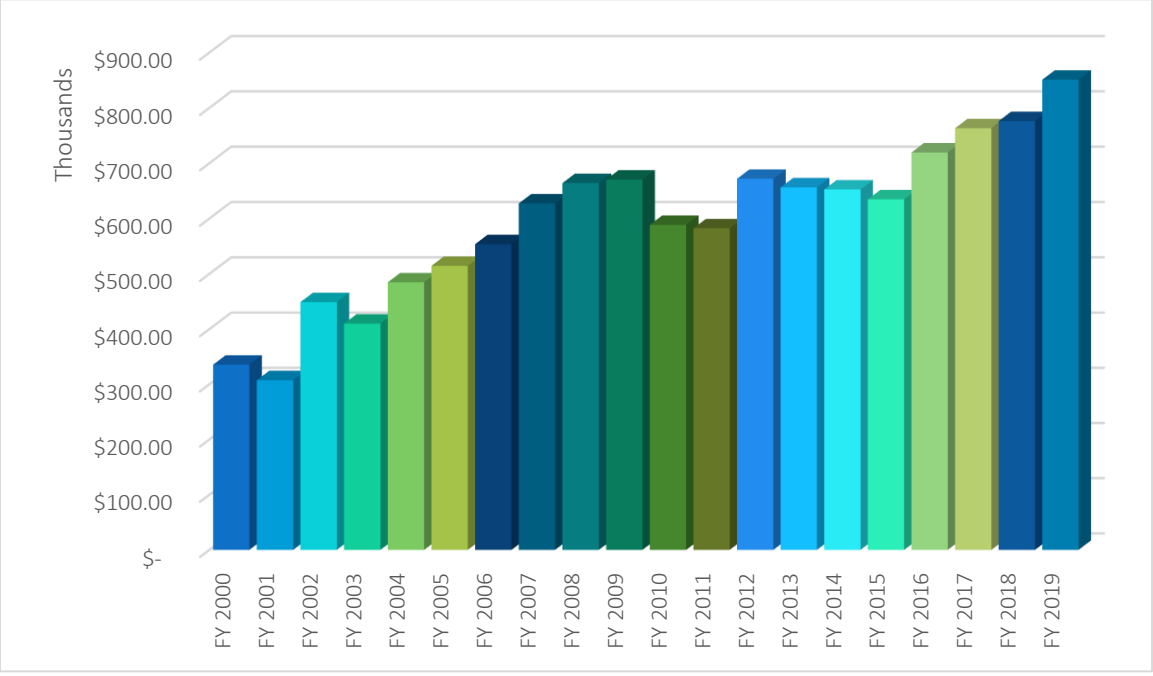


FIGURE 93 – SHERIFF – COMMISSARY EXPENDITURE HISTORY

Return to Table of Contents

Drug Seizures Fund - Sheriff

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

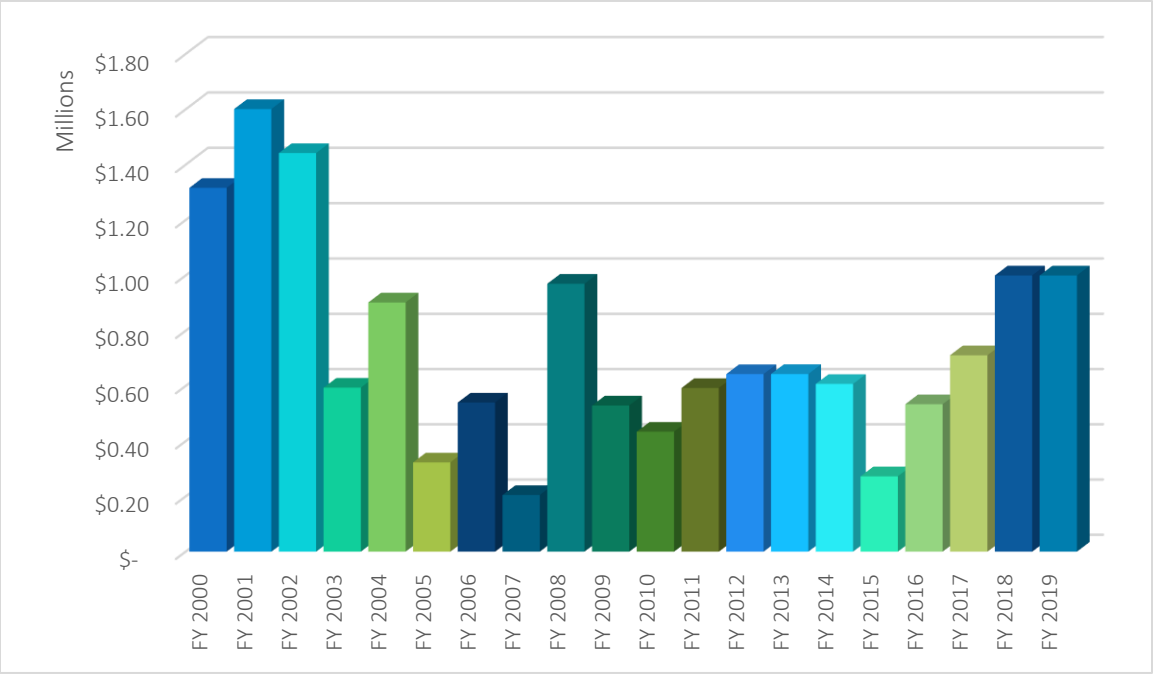


FIGURE 94 – SHERIFF – DRUG SEIZURES EXPENDITURE HISTORY

Return to Table of Contents

Law Library Fund – Law Library

The Law Library is maintained by the Courts and provides a library of legal records for the public. Funds are spent at the discretion of the Courts.

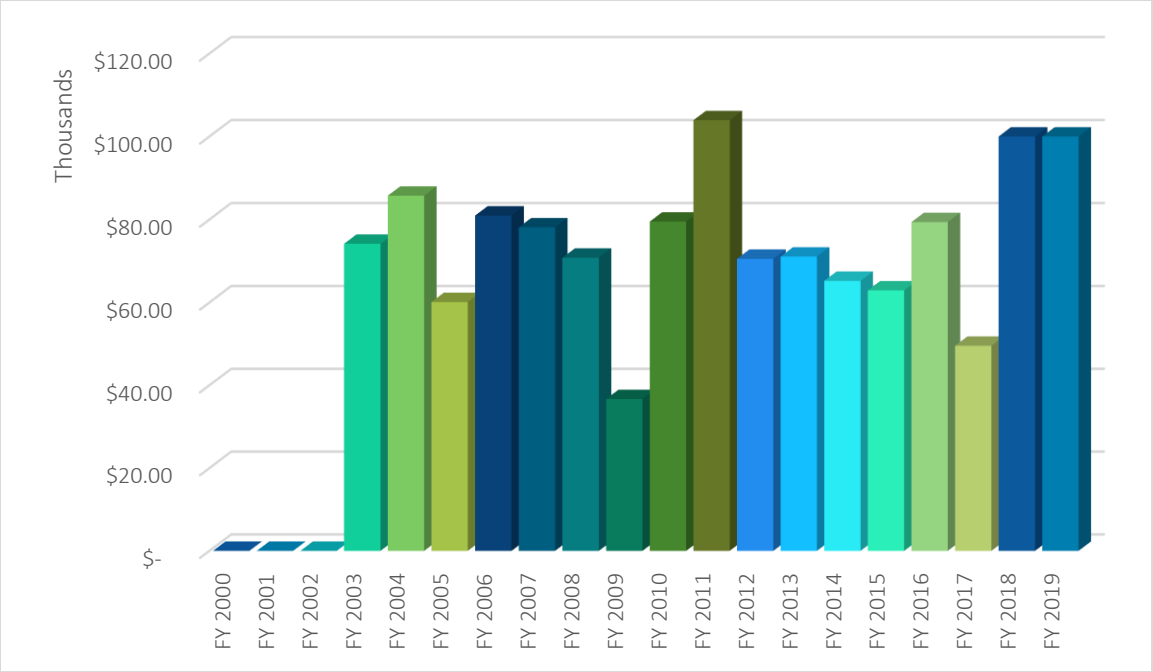


FIGURE 95 – LAW LIBRARY EXPENDITURE HISTORY

Return to Table of Contents

Accommodation Excise Tax Fund

The Accommodation Excise Tax Fund accounts for the hotel/motel tax proceeds and related expenditures. Effective August 1, 2016, the rate increased from 5% to 7%. Under the new rate, 42.86% of proceeds fund the Tourism Authority, 14.29% fund the Conference Center and the remainder are transferred to the Special Services Fund where they are used to partially fund the Airport Authority. Prior to 2008, the County collected all hotel/motel proceeds county-wide. The City of Valdosta and the City of Hahira now collect for hotels located within their city limits.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Conference Center	-	-	63,397	63,000	63,000	0.00%
Tourism Authority	125,084	128,952	190,191	188,500	188,500	0.00%
Airport Authority	293,460	365,410	400,000	-	-	0.00%
Operating Transfers	-	-	(200,000)	188,500	188,500	0.00%
Total	418,544	494,462	453,588	440,000	440,000	0.00%

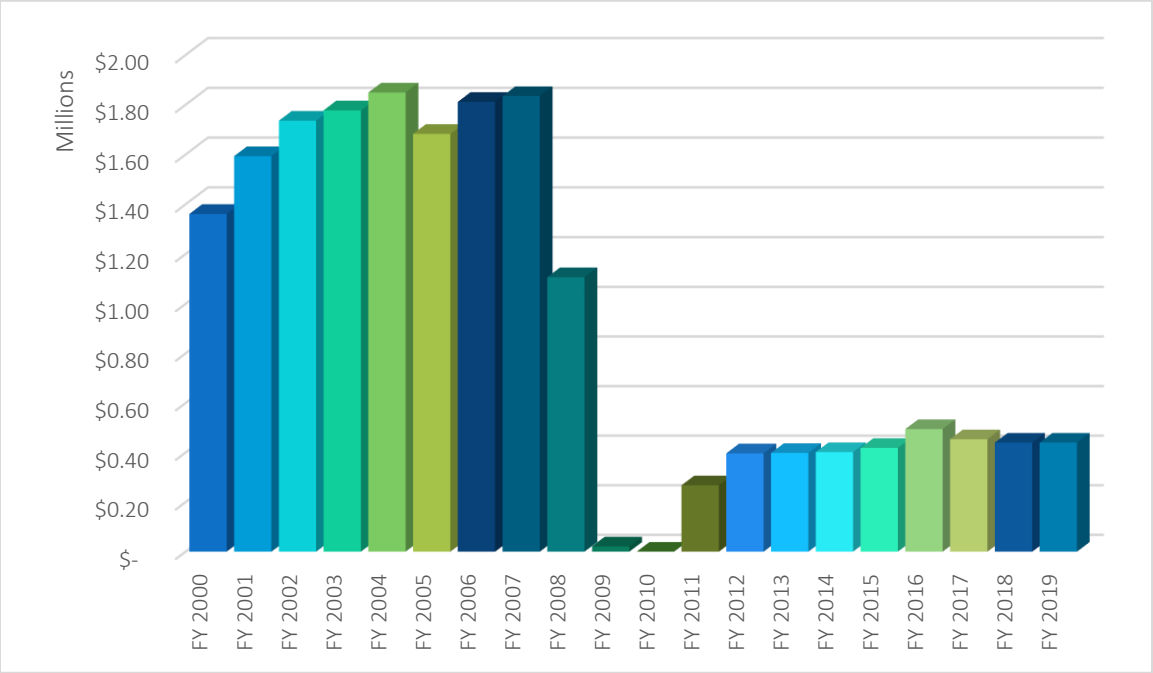


FIGURE 96 – ACCOMMODATION EXCISE TAX EXPENDITURE HISTORY (IN SPECIAL SERVICES FUND IN 2009 AND 2010)

Return to Table of Contents

Intergovernmental Grants Fund
Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Intergovernmental							
Other Gov. – ADR	100.1	113.9	117.7	52.9	52.9	53.9	1.86%
Local Government Grants	-	-	1,094.5	447.6	394.6	394.6	(11.84)%
LCSO – Donations	-	1.2	5.1	-	-	-	0.00%
Juvenile Justice Incentive	287.7	453.2	362.8	-	-	-	0.00%
District Attorney – VOCA	48.4	39.6	-	-	-	-	0.00%
Planning & Preparedness	-	1.7	-	-	-	-	0.00%
Response & Recovery	25.2	6.5	-	-	-	-	0.00%
Fire – Walmart	-	-	1.5	-	-	-	0.00%
LCSO – SRTEN Grant	21.2	15.2	17.1	-	-	-	0.00%
LCSO – CBRENE Grant	29.3	-	-	-	-	-	0.00%
DOT – MIDS Transport	199.2	198.4	206.0	-	-	-	0.00%
LCSO – GTIP/CBRENE	13.0	38.7	17.1	-	-	-	0.00%
LCSO – JAG Grant	4.6	4.4	4.3	-	-	-	0.00%
GEMA Training	0.5	0.5	0.5	-	-	-	0.00%
Solicitor – VOCA	40.0	72.3	92.5	95.8	121.0	148.4	54.85%
Disaster Mitigation Grant	-	10.0	7.8	-	-	-	0.00%
Homeland Security CERT	15.0	-	-	-	-	-	0.00%
Juvenile Justice Delinq.	23.8	104.7	20.8	-	-	-	0.00%
LCSO – SWAT Grant	-	73.3	-	-	-	-	0.00%
LCSO – HEAT Grant	-	187.8	141.2	157.6	168.6	43.0	(72.71)%
Accountability Court	-	41.5	67.6	-	-	-	0.00%
DUI Accountability Court	-	-	60.1	-	54.5	54.3	0.00%
Total Revenues	808.0	1,362.7	2,216.5	753.9	791.5	694.1	(7.93)%

Return to Table of Contents

Intergovernmental Grants Fund Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Government							
Services & Contracts	-	-	-	394.6	394.6	394.6	0.00%
Total General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial							
Personal Services	139.6	175.6	244.7	201.7	228.3	256.5	27.19%
Services & Contracts	360.4	642.1	457.9	-	-	-	0.00%
Supplies & Materials	-	7.3	18.9	-	-	-	0.00%
Total Judicial	500.0	825.1	721.5	201.7	228.3	256.5	27.19%
Public Safety							
Services & Contracts	-	60.6	130.4	157.6	168.6	43.0	(72.71)%
Supplies & Materials	108.7	278.7	1,152.5	-	-	-	0.00%
Total Public Safety	108.7	339.2	1,282.8	157.6	168.6	43.0	(72.71)%
Public Works							
Services & Contracts	199.2	198.4	206.0	-	-	-	0.00%
Total Public Works	199.2	198.4	206.0	-	-	-	0.00%
Total Expenditures	808.0	1,362.7	2,210.4	753.9	791.5	694.1	(7.93)%

Intergovernmental Grants Fund Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	13.0	32.8	56.8	49.0	56.0	46.0	(6.12)%
Life Insurance	0.1	0.3	0.5	0.5	0.6	0.5	(4.00)%
Retirement	8.5	19.2	41.7	31.0	35.1	25.3	(18.38)%
Salaries – Regular	109.2	166.3	249.0	256.3	280.7	213.0	(16.88)%
Social Security	8.1	14.5	22.0	17.9	19.5	12.6	(29.88)%
Workers Compensation	0.8	3.2	5.1	4.6	5.1	2.2	(52.36)%
Total Personal Services	139.6	236.2	375.1	359.3	397.0	299.6	(16.63)%

Return to Table of Contents

Intergovernmental Grants Fund
Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Appropriations	668.3	1,074.5	1,743.5	394.6	394.6	394.6	0.00%
Dues – Professional Orgs.	-	0.3	-	-	-	-	0.00%
Ed. & Training – Travel	-	4.7	5.4	-	-	-	0.00%
Printing	-	-	0.4	-	-	-	0.00%
Travel	-	-	1.4	-	-	-	0.00%
Utilities – Cell Phones/Pagers	-	0.6	2.0	-	-	-	0.00%
Total Services & Contracts	668.4	1,119.2	1,816.4	394.6	394.6	394.6	0.00%
Supplies & Materials							
Office Supplies	-	0.6	0.6	-	-	-	0.00%
Program Supplies	-	0.6	8.4	-	-	-	0.00%
Small Tools & Equipment	-	6.1	9.9	-	-	-	0.00%
Total Supplies & Materials	-	7.3	18.9	-	-	-	0.00%
Total Expenditures	808.0	1,362.7	2,210.4	753.9+	791.5	694.1	(7.93)%

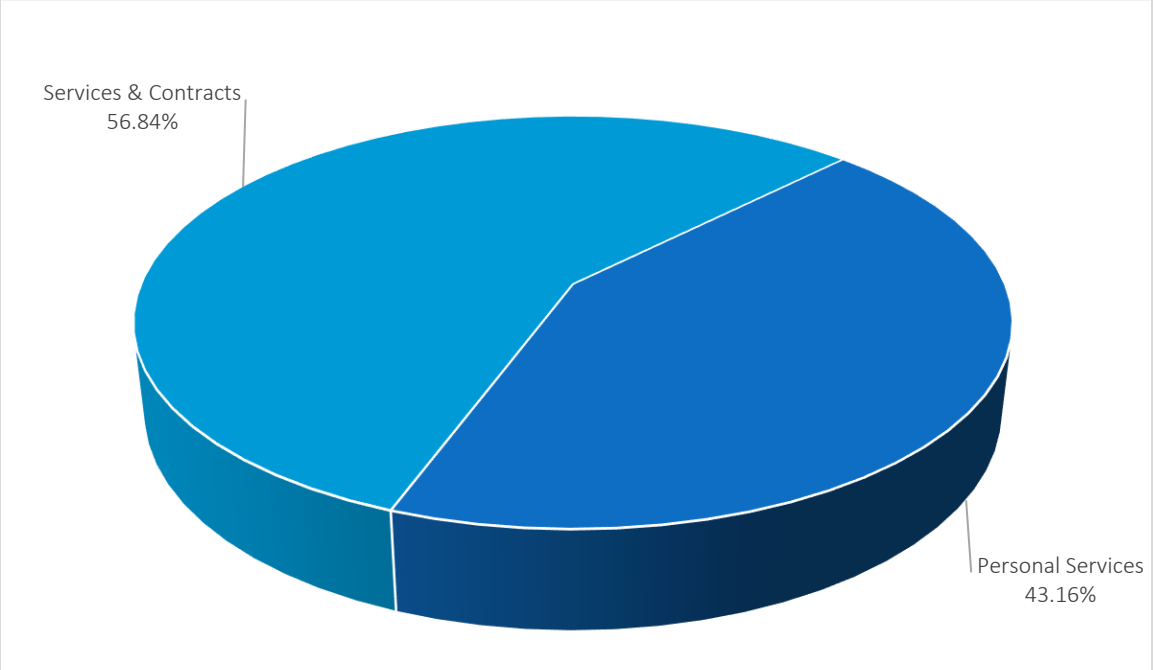


FIGURE 97 – INTERGOVERNMENTAL GRANTS FUND EXPENDITURES BY TYPE

Return to Table of Contents

Jail Operations Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Fines & Forfeitures							
Fines – Magistrate Court	0.5	0.5	1.1	0.5	1.5	1.5	200.00%
Fines – State Court	206.2	262.2	255.6	225.0	300.0	300.0	33.33%
Fines – Superior Court	66.1	62.5	46.5	50.0	40.0	40.0	(20.00)%
Total Fines & Forfeitures	397.4	454.0	404.4	380.5	441.5	441.5	16.03%
Total Revenues	397.4	454.0	404.4	380.5	441.5	441.5	16.03%

Jail Operations Fund Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Safety							
Personal Services	48.0	49.5	53.8	51.3	53.4	55.0	7.14%
Services & Contracts	331.6	337.0	333.7	296.6	355.1	353.5	19.18%
Supplies & Materials	45.1	37.6	37.0	33.0	33.0	33.0	0.00%
Total Public Safety	424.7	424.1	424.5	380.9	441.5	441.5	15.90%
Total Expenditures	424.7	424.1	424.5	380.9	441.5	441.5	15.90%

Jail Operations Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	6.5	6.5	8.1	7.0	7.0	8.0	14.29%
Life Insurance	0.1	0.1	0.1	0.1	0.1	0.1	0.00%
Retirement	4.1	5.2	5.9	5.2	5.5	5.5	6.04%
Salaries – Regular	33.9	34.3	35.5	35.5	37.1	37.6	5.96%
Social Security	2.2	2.2	2.4	2.3	2.4	2.5	7.00%
Workers Compensation	1.2	1.2	1.8	1.2	1.3	1.3	5.99%
Total Personal Services	48.0	49.5	53.8	51.3	53.4	55.0	7.14%

Return to Table of Contents

Jail Operations Fund – Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Contractual Services – Other	87.1	83.6	65.4	70.9	70.9	67.9	(4.26)%
Facility – Repair/Maint.	45.7	43.9	32.1	40.0	40.0	40.0	0.00%
Other Equip. – Repair/Maint.	13.7	11.6	19.1	30.0	25.0	25.0	(16.67)%
Rent/Lease	0.6	-	-	-	-	-	0.00%
Utilities – Electricity	138.2	160.7	179.9	119.3	173.5	174.9	46.60%
Utilities – Natural Gas	46.4	37.1	37.2	36.4	45.7	45.7	25.63%
Total Services & Contracts	331.6	337.0	333.7	296.6	355.1	353.5	19.18%
Supplies & Materials							
Janitorial Supplies	36.3	30.9	35.3	30.0	30.0	30.0	0.00%
Small Tools & Equipment	8.8	6.7	1.8	3.0	3.0	3.0	0.00%
Total Supplies & Materials	45.1	37.6	37.0	33.0	33.0	33.0	0.00%
Total Expenditures	424.7	424.1	424.5	380.9	441.5	441.5	15.90%

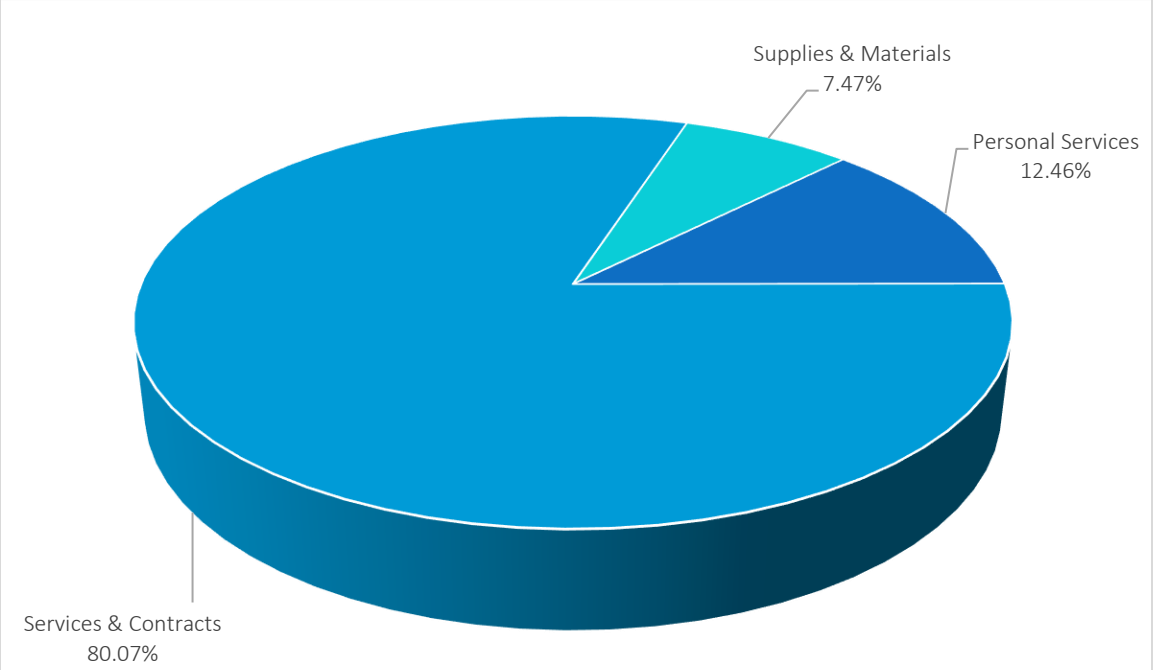


FIGURE 98 – JAIL OPERATIONS FUND EXPENDITURES BY TYPE

Return to Table of Contents

Jail Operations Fund – Sheriff

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 at times been nearly depleted but has been showing some improvements in recent years.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	48,010	49,511	53,825	51,335	55,002	7.14%
Services & Contracts	331,636	336,970	333,677	296,600	353,498	19.18%
Supplies & Materials	45,057	37,629	37,038	33,000	33,000	0.00%
Total	424,702	424,110	424,540	380,935	441,500	15.90%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	1	1	1	1	1	1	1	1	0.00%

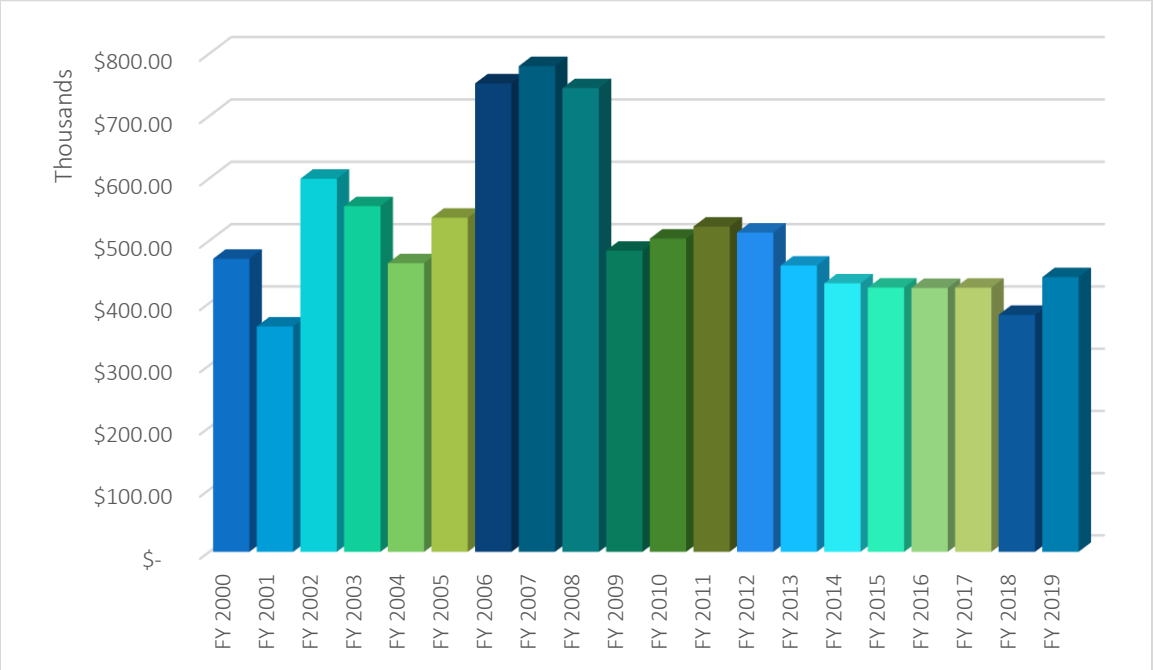


FIGURE 99 – SHERIFF – JAIL OPERATIONS EXPENDITURE HISTORY

Return to Table of Contents

Drug Abuse Treatment Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Intergovernmental							
City of Remerton	39.0	37.3	43.3	45.0	6.0	6.0	(86.67)%
City of Hahira	1.0	1.2	-	0.5	-	-	(100.00)%
City of Lake Park	1.3	4.7	0.4	1.0	-	-	(100.00)%
Total Intergovernmental	41.3	43.2	43.7	46.5	6.0	6.0	(87.10)%
Fines & Forfeitures							
Fines – State Court	39.9	58.4	67.8	50.0	75.0	75.0	50.00%
Fines – Superior Court	133.5	121.9	103.8	100.0	80.0	80.0	(20.00)%
Total Fines & Forfeitures	173.4	180.3	171.6	150.0	155.0	155.0	3.33%
Total Revenues	214.6	223.5	215.3	196.5	161.0	161.0	(18.07)%

Drug Abuse Treatment Fund Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Judicial							
Services & Contracts	-	-	18.5	45.0	45.0	45.0	0.00%
Total Judicial	-	-	18.5	45.0	45.0	45.0	0.00%
Health & Welfare							
Services & Contracts	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Total Health & Welfare	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Total Expenditures	170.0	170.0	188.5	170.0	170.0	170.0	0.00%

Return to Table of Contents

Drug Abuse Treatment Fund
Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Appropriations	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Contractual Services – Grant	-	-	18.5	45.0	45.0	45.0	0.00%
Total Services & Contracts	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Total Expenditures	170.0	170.0	188.5	170.0	170.0	170.0	0.00%

Return to Table of Contents

Drug Abuse Treatment Fund

The Drug Abuse Treatment Fund accounts for revenues and expenditures related to drug treatment and education. Traditionally, the County has used the funds for the Lowndes Drug Action Council (LODAC), an organization which provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors and adults. In recent years, the County has also created an Accountability Court and a DUI Accountability Court. Funds from the Drug Abuse Treatment Fund are also used to cover the match on those grants.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Accountability Court	-	-	-	15,000	15,000	0.00%
DUI Accountability Court	-	-	18,485	30,000	30,000	0.00%
LODAC	170,001	170,000	170,000	125,000	125,000	0.00%
Total	170,001	170,000	188,485	170,000	170,000	0.00%

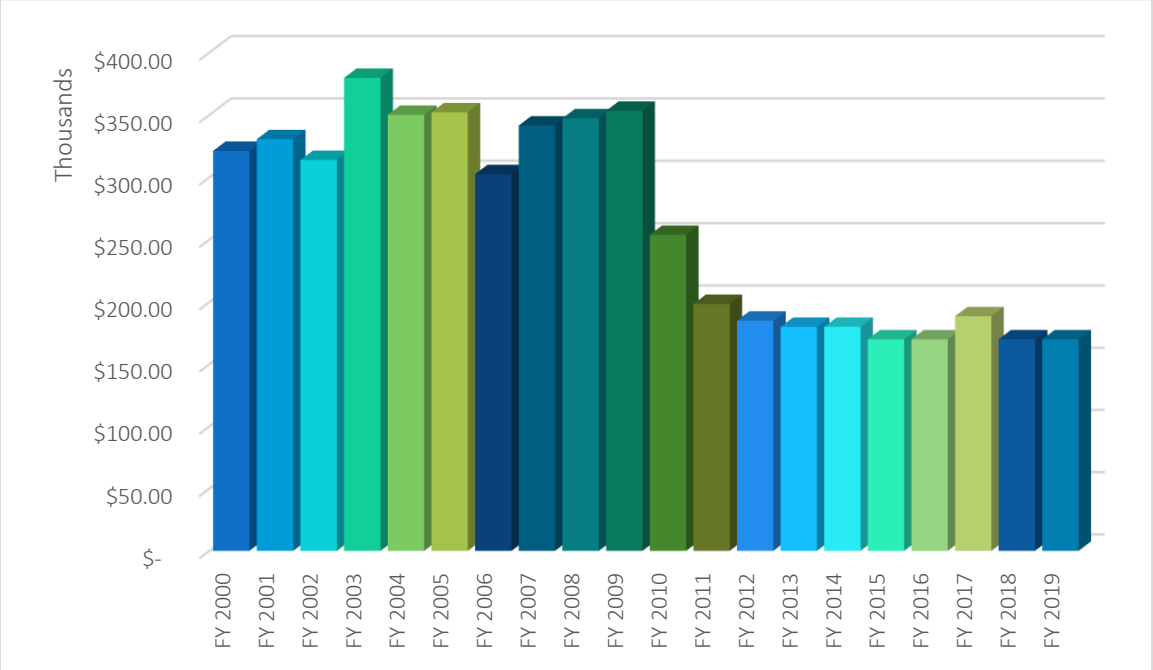


FIGURE 100 – DRUG ABUSE TREATMENT EXPENDITURE HISTORY

Return to Table of Contents

Emergency Communications Fund
Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Intergovernmental							
Valdosta – PSRS	121.9	111.2	146.9	192.4	206.4	203.9	5.99%
Hahira – PSRS	10.6	9.2	12.0	15.8	17.0	16.8	5.99%
Lake Park – PSRS	7.5	6.7	11.5	11.6	12.4	12.2	5.99%
Lowndes EMA – PSRS	0.4	0.7	1.0	1.3	1.4	1.3	5.92%
Lowndes 911 – PSRS	3.8	8.4	4.3	14.6	15.6	15.4	5.99%
Lowndes Coroner – PSRS	0.8	0.4	-	0.6	0.7	0.7	6.00%
Lowndes Fire – PSRS	108.7	76.9	100.7	133.0	142.7	140.9	5.99%
Lowndes Other – PSRS	78.2	39.2	50.8	67.8	72.7	71.8	5.99%
Remerton – PSRS	8.5	7.0	9.2	12.0	12.9	12.8	5.98%
SGMC – PSRS	19.2	17.2	22.5	29.8	31.9	31.5	5.99%
Other Gov. – PSRS	31.1	24.9	31.4	40.7	43.7	43.1	5.98%
Other Gov. – 911 Charges	35.0	35.0	35.0	35.0	35.0	35.0	0.00%
Total Intergovernmental	594.6	482.6	616.7	806.6	863.0	852.8	5.73%
Charges for Service							
911 Charges – Landlines	531.7	585.6	500.9	500.0	500.0	550.0	10.00%
911 Charges – Wireless	990.9	983.7	1,048.9	1,050.0	1,000.0	1,050.0	0.00%
911 Charges – Prepaid	193.8	195.1	219.2	215.0	165.0	165.0	(23.26)%
Total Charges for Service	1,716.5	1,764.4	1,769.1	1,765.0	1,665.0	1,765.0	0.0%
Miscellaneous							
Rent – Other	24.4	27.0	27.4	27.0	27.7	27.7	2.76%
Total Miscellaneous	24.4	27.0	27.4	27.0	27.7	27.7	2.76%
Operating Transfers							
Transfer In – General Fund	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total Operating Transfers	845.0	897.7	1,086.3	884.0	1,353.6	1,069.5	20.98%
Total Revenues	3,180.5	3,171.8	3,499.5	3,482.6	3,909.4	3,715.0	6.67%

Return to Table of Contents

Emergency Communications Fund Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Safety							
Personal Services	2,046.8	2,073.2	2,227.8	2,149.7	2,428.7	2,342.7	8.98%
Services & Contracts	922.6	838.7	1,018.2	1,144.8	1,228.8	1,155.3	0.91%
Supplies & Materials	37.2	25.5	23.7	28.0	64.8	57.0	103.24%
Capital Outlay	31.7	38.7	-	-	27.0	-	0.00%
Total Public Safety	3,038.2	2,976.1	3,269.7	3,322.6	3,749.4	3,555.0	6.99%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Expenditures	3,198.2	3,136.1	3,429.7	3,482.6	3,909.4	3,715.0	6.67%

Emergency Communications Fund Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	270.6	234.4	324.5	252.0	280.0	296.0	17.46%
Life Insurance	2.4	3.3	3.2	3.4	3.7	3.5	2.32%
Retirement	194.8	226.9	251.6	226.3	256.2	243.8	7.76%
Salaries – Regular	1,461.9	1,491.4	1,523.9	1,547.3	1,740.5	1,667.6	7.77%
Social Security	106.0	107.4	114.2	110.6	126.9	120.9	9.32%
Workers Compensation	11.1	9.8	10.4	10.1	11.4	10.9	7.67%
Total Personal Services	2,046.8	2,073.2	2,227.8	2,149.7	2,428.7	2,342.7	8.98%
Services & Contracts							
Appropriations	3.8	8.4	4.3	14.6	15.6	15.4	5.99%
Contractual Services – Other	616.3	487.6	677.6	805.7	808.5	801.7	(0.50)%
Contractual Services – SGRC	2.2	1.9	1.8	-	1.4	1.4	100.00%
Dues – Professional Orgs.	0.5	0.6	0.6	0.8	1.3	0.7	(16.37)%
Ed. & Training – Seminar	6.3	5.4	6.9	5.0	31.3	7.5	50.00%
Ed & Training – Travel	3.5	3.1	2.8	5.0	20.2	3.0	(40.00)%
Facility – Repair/Maint.	2.6	2.0	7.0	2.5	12.2	2.5	0.00%
Fleet Rental	3.6	0.5	3.0	5.5	4.3	3.4	(38.49)%
Other Equip. Repair/Maint.	2.3	45.6	0.4	1.0	7.2	1.0	0.00%
Postage & Shipping	0.8	-	-	0.1	0.1	-	(50.00)%

Return to Table of Contents

Emergency Communications Fund
Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Printing	-	-	-	0.3	0.5	0.3	0.00%
Professional Services	-	-	0.1	-	-	-	0.00%
Rent/Lease	203.7	206.5	210.3	212.4	212.6	211.7	(0.33)%
Subscriptions	0.2	0.6	0.7	0.9	0.9	0.7	(20.39)%
Technology Fleet Rental	-	-	35.0	17.0	53.0	53.0	210.95%
Travel	-	-	-	0.1	0.3	0.1	0.00%
Uniforms	-	-	-	-	6.6	-	0.00%
Utilities – Cell Phones/Pagers	3.6	3.6	3.8	3.8	3.8	3.8	0.60%
Utilities – Electricity	40.8	41.0	38.0	37.2	36.5	36.5	(1.85)%
Utilities – Natural Gas	0.5	0.4	0.5	0.5	0.6	0.6	28.60%
Utilities – Telephone	29.7	29.4	22.6	30.0	9.1	9.1	(69.71)%
Utilities – Water	1.9	2.0	2.7	2.4	2.9	2.9	19.25%
Total Services & Contracts	922.6	838.7	1,018.2	1,144.8	1,228.8	1,155.3	0.91%
Supplies & Materials							
Janitorial Supplies	3.4	3.2	3.3	3.0	3.8	3.0	0.00%
Office Supplies	6.7	4.6	3.3	4.5	4.0	4.0	(11.11)%
Program Supplies	0.4	0.5	3.9	3.6	6.5	3.5	(1.69)%
Safety Items	-	-	0.1	0.7	0.7	0.6	(17.91)%
Small Tools & Equipment	26.8	17.2	13.2	16.3	49.9	45.9	181.63%
Total Supplies & Materials	37.2	25.5	23.7	28.0	64.8	57.0	103.24%
Capital Outlay							
Computer Equipment	31.7	38.7	-	-	-	-	0.00%
Rolling Stock	-	-	-	-	27.0	-	0.00%
Total Capital Outlay	31.7	38.7	-	-	27.0	-	0.00%
Operating Transfers							
Transfers Out – General Fund	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Expenditures	3,198.2	3,136.1	3,429.7	3,482.6	3,909.4	3,715.0	6.67%

Return to Table of Contents

Emergency Communications Fund

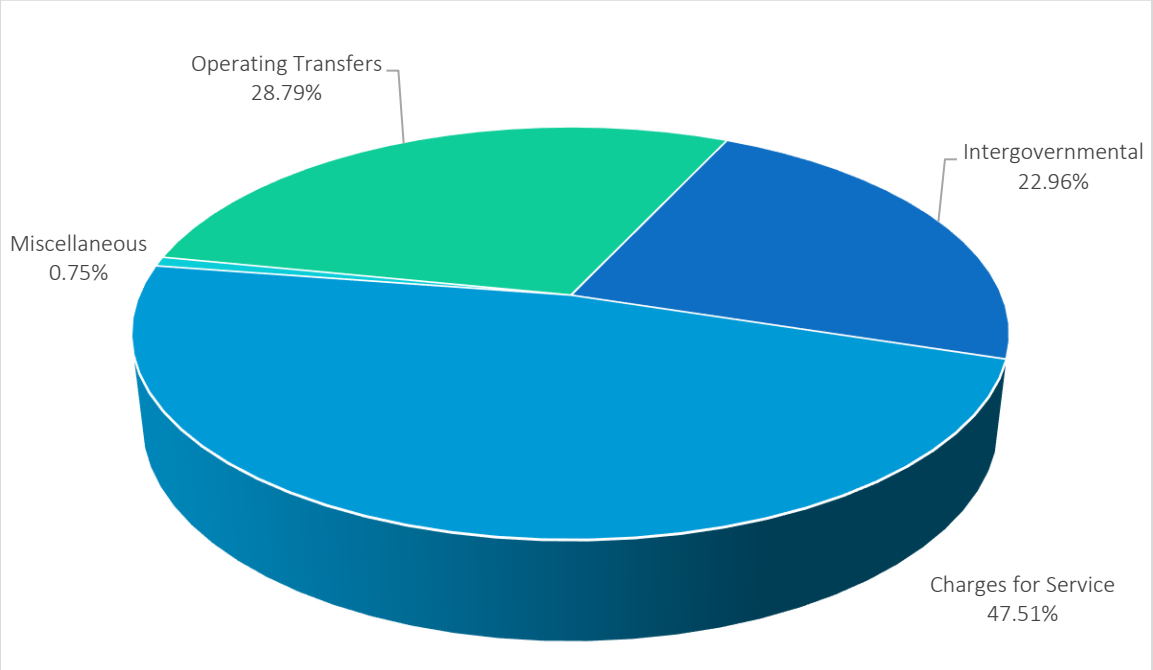


FIGURE 101 – EMERGENCY COMMUNICATIONS FUND REVENUES BY SOURCE

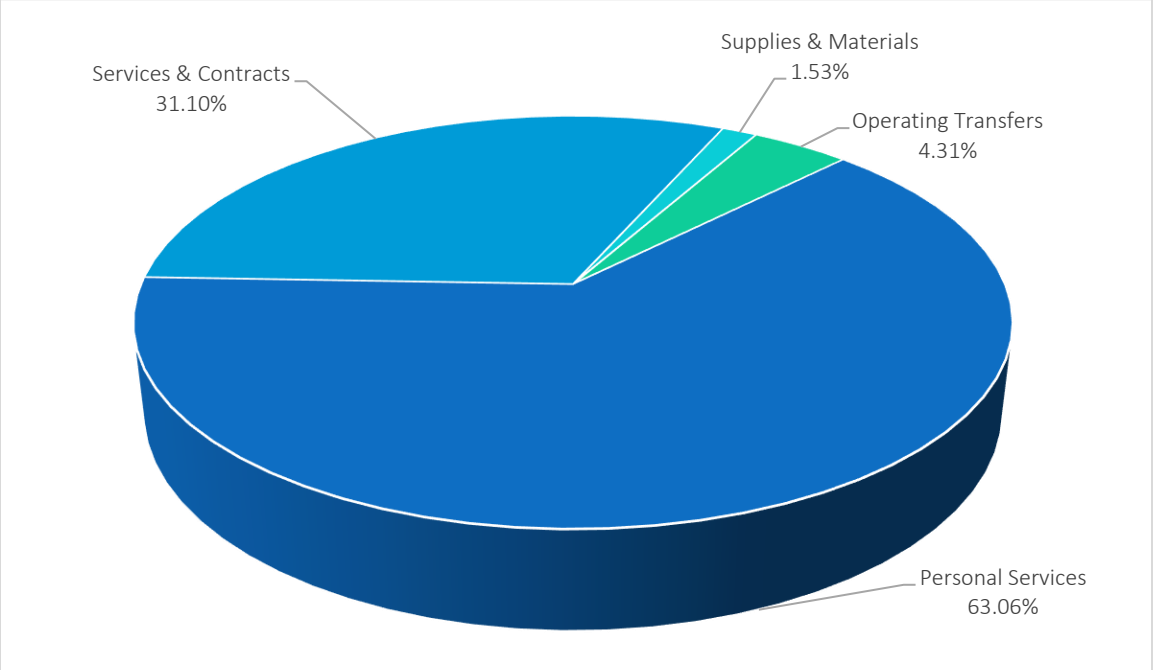


FIGURE 102 – EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY TYPE

Return to Table of Contents

Emergency Communications Fund
Facilities Maintenance

The Facilities Maintenance division is part of the Public Works Department and accounts for the costs associated with maintaining the 911 Operations facility. Prior to 2014, these costs were accounted for in the 911 Operations budget.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	36,413	36,628	45,809	37,951	44,515	17.30%
Supplies & Materials	-	-	167	-	-	0.00%
Total	36,413	36,628	45,976	37,951	44,515	17.30%

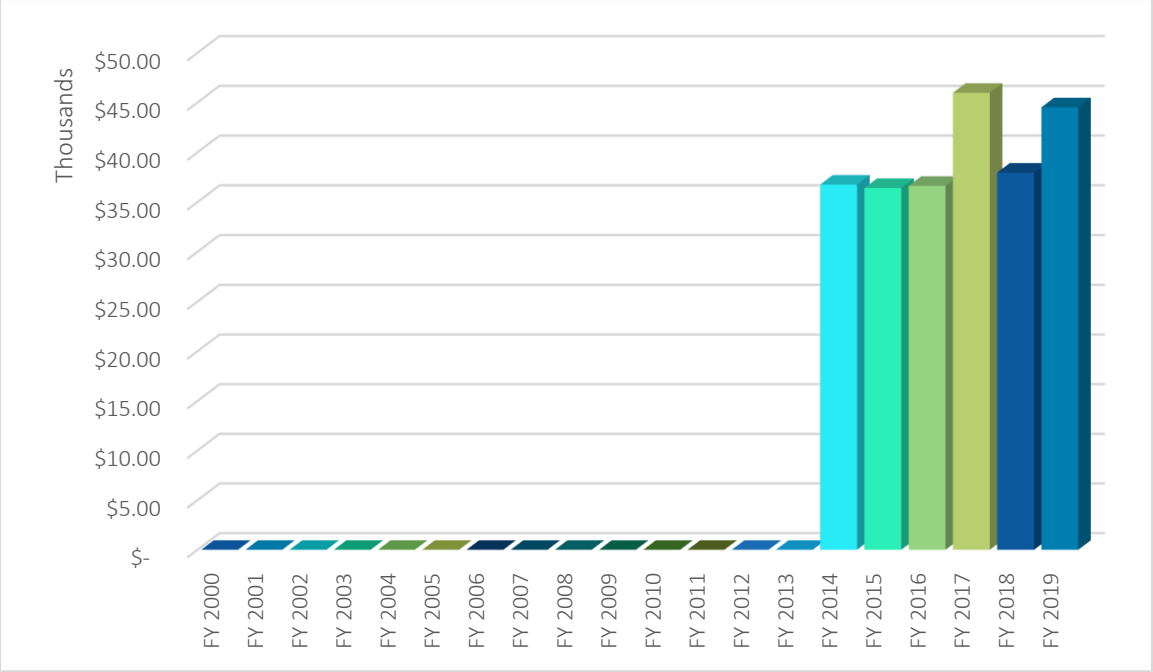


FIGURE 103 – FACILITIES MAINTENANCE – 911 OPERATIONS EXPENDITURE HISTORY

Return to Table of Contents

Emergency Communications Fund - 911 Operations

The 911 Operations Center provides 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.

Accomplishments:

- Reduced the turnover rate from 26% to 8%
- Upgraded the Public Safety Radio System
- Successfully retained CALEA accreditation

Challenges:

- Increase in radio traffic for other agencies

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	2,046,811	2,073,159	2,227,775	2,149,744	2,342,722	8.98%
Services & Contracts	326,579	358,004	369,719	336,559	330,777	(1.72)%
Supplies & Materials	37,153	23,433	23,558	26,260	18,700	(28.79)%
Capital Outlay	31,671	38,720	-	-	-	0.00%
Total	2,442,214	2,493,316	2,621,052	2,512,563	2,692,199	7.15%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	36	38	38	41	41	41	41	41	0.00%

Return to Table of Contents

Emergency Communications Fund - 911 Operations

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To answer 90% of 911 calls received within 10 seconds Measure: % of calls answered within 10 seconds	91%	92%	93%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To reduce the number of founded complaints to less than 0.5% of total call volume Measure: % of founded complaints	0%	0%	0%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To reduce the turnover rate by 2% annually Measure: % turnover rate	8%	6%	6%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Emergency Communications Fund – 911 Operations

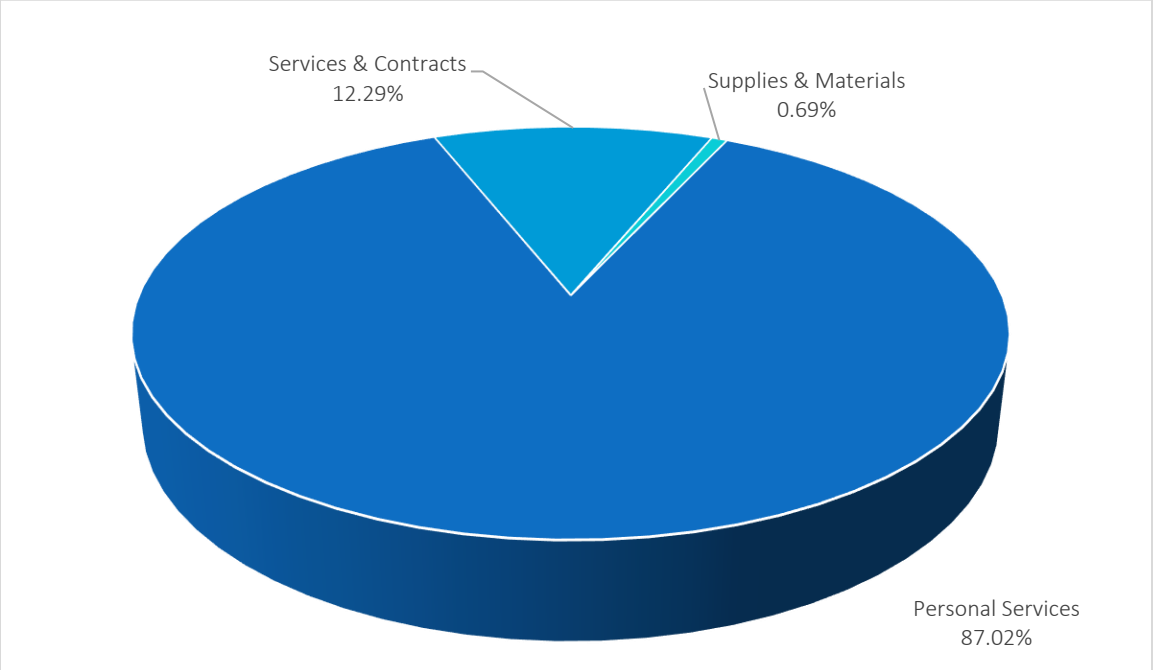


FIGURE 104 – 911 OPERATIONS EXPENDITURES

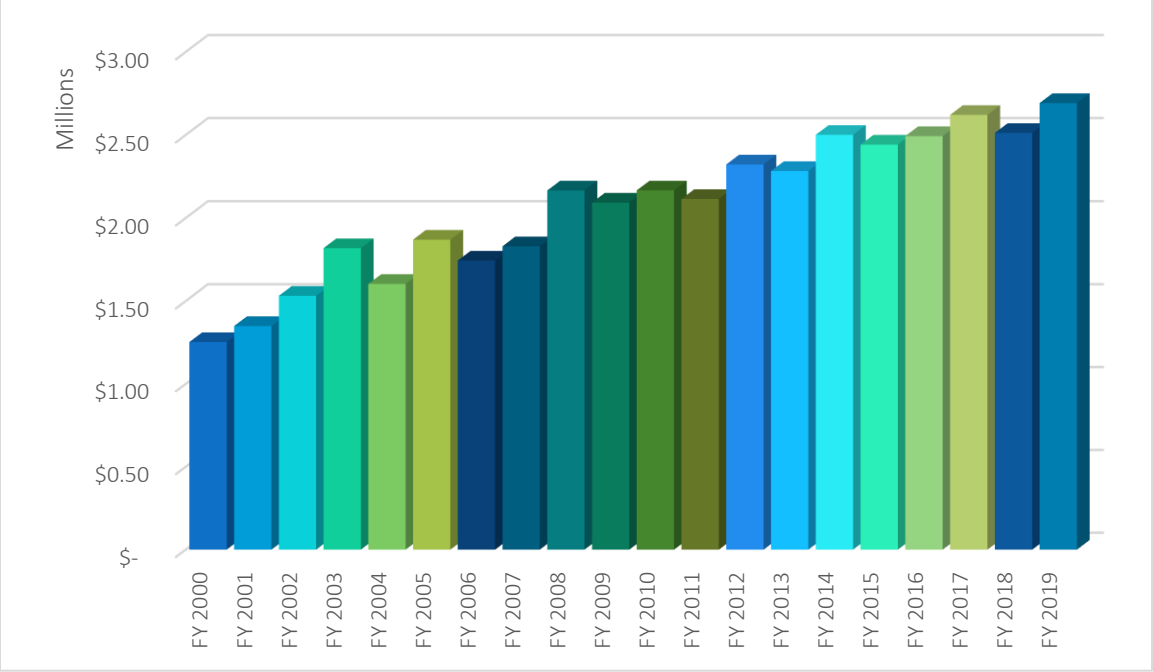


FIGURE 105 – 911 OPERATIONS EXPENDITURE HISTORY

Return to Table of Contents

Emergency Communications Fund
Radio Communications

This division is used to account for costs associated with communications towers owned by Lowndes County.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	-	-	-	500	500	0.00%
Total	-	-	-	500	500	0.00%

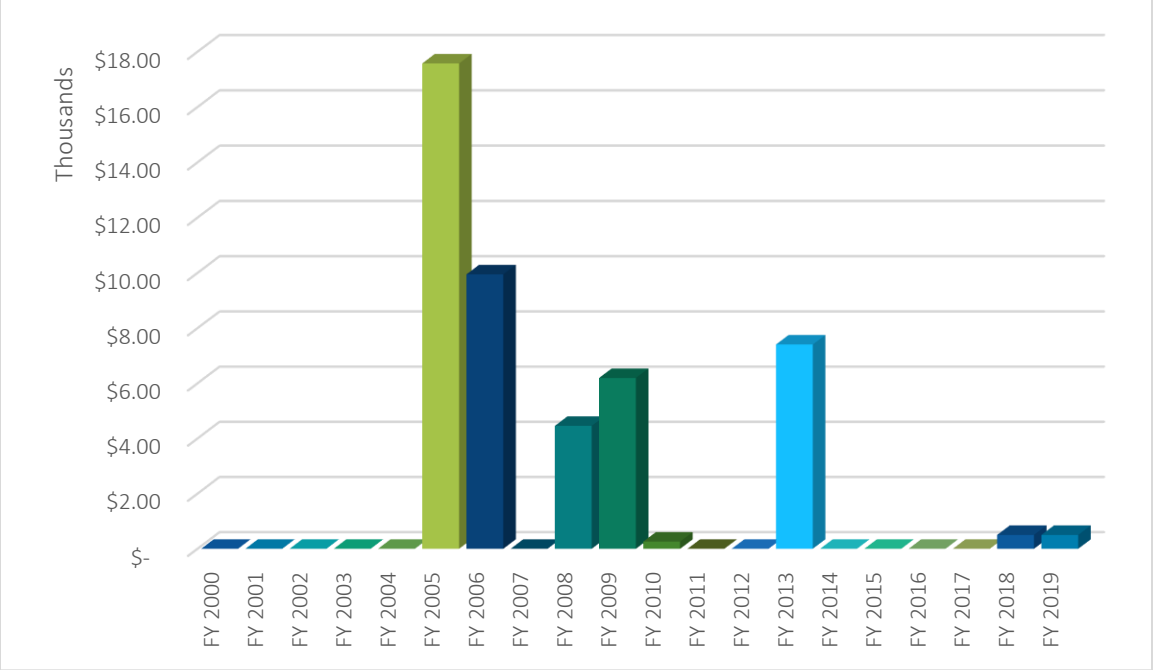


FIGURE 106 – RADIO COMMUNICATIONS EXPENDITURE HISTORY

Return to Table of Contents

Emergency Communications Fund
Public Safety Radio System

The Public Safety Radio System is an 800 MHz radio communications system used to connect all emergency responders and support services for Lowndes County and Echols County. User of the system pay a share of the recurring costs based on the number and types of equipment that they have.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	559,568	444,095	602,695	769,829	779,522	1.26%
Supplies & Materials	49	2,080	-	1,785	38,298	2045.55%
Total	559,617	446,175	602,695	771,614	817,820	5.99%

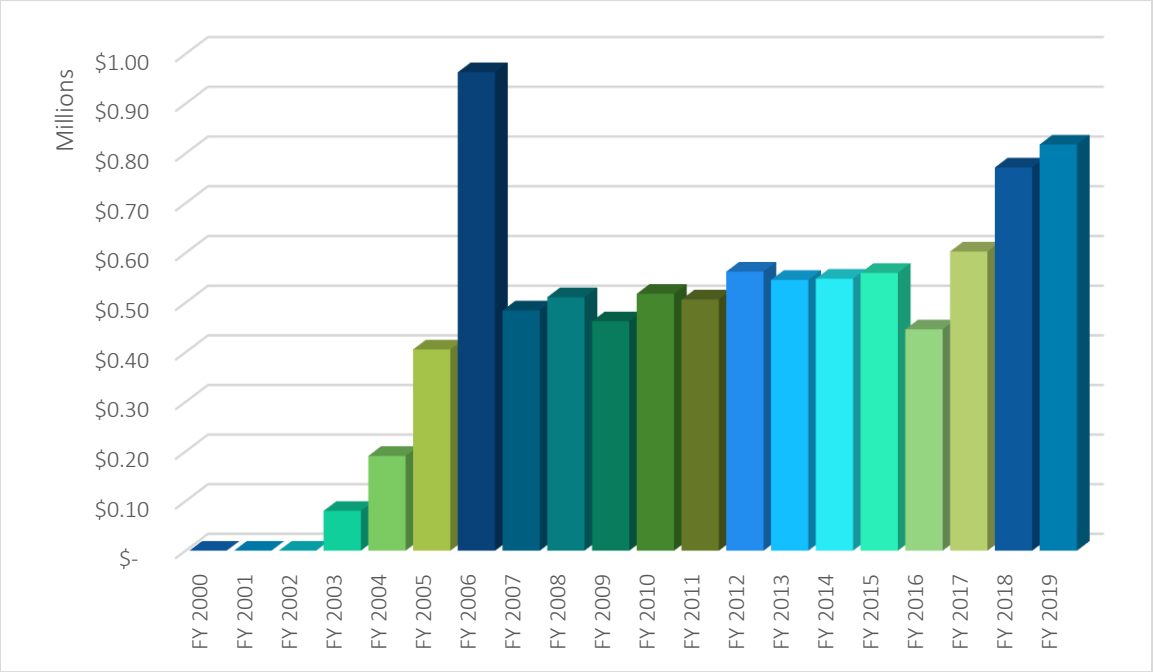


FIGURE 107 – PUBLIC SAFETY RADIO SYSTEM EXPENDITURE HISTORY

Return to Table of Contents

Victim/Witness Fund – Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Intergovernmental							
City of Valdosta	67.4	61.1	51.4	50.0	50.0	50.0	0.00%
City of Hahira	19.2	18.3	13.3	17.0	17.0	17.0	0.00%
City of Lake Park	4.5	4.4	2.7	4.0	1.2	1.2	(70.00)%
City of Remerton	12.4	13.1	16.6	12.0	8.0	8.0	(33.33)%
Total Intergovernmental	103.5	96.9	84.0	83.0	76.2	76.2	(8.19)%
Fines & Forfeitures							
Fines – Magistrate Court	0.2	0.2	0.5	0.3	0.5	0.5	100.00%
Fines – State Court	95.3	116.1	116.1	105.0	135.0	135.0	28.57%
Fines – Superior Court	21.4	20.4	18.8	18.0	15.0	15.0	(16.67)%
Total Fines & Forfeitures	116.9	136.7	135.5	123.3	150.5	150.5	22.11%
Total Revenues	220.4	233.7	219.4	206.3	226.7	226.7	9.92%

Victim/Witness Fund
Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Judicial							
Personal Services	74.9	76.3	77.9	80.2	82.7	84.6	5.46%
Services & Contracts	153.0	114.2	129.9	126.9	137.0	135.5	6.74%
Supplies & Materials	1.5	-	1.1	-	-	-	0.00%
Total Judicial	229.3	190.5	208.9	207.1	220.7	221.0	6.73%
Total Expenditures	229.3	190.5	208.9	207.1	220.7	221.0	6.73%

Return to Table of Contents

Victim/Witness Fund - Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Appropriations	170.0	170.0	170.0	125.0	125.0	125.0	0.00%
Contractual Services – Grant	-	-	18.5	45.0	45.0	45.0	0.00%
Total Services & Contracts	170.0	170.0	188.5	170.0	170.0	170.0	0.00%
Total Expenditures	170.0	170.0	188.5	170.0	170.0	170.0	0.00%

Return to Table of Contents

Victim/Witness Fund

The Victim/Witness funds are allocated to the District Attorney and are to be used for victim services. The District Attorney allocates a portion of the funds to the Solicitor's office as well. With the decrease in fine monies in recent years, both agencies took a cut in their budgets to avoid a deficit fund balance.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
District Attorney	148,200	110,791	120,999	120,999	120,999	0.00%
Solicitor	81,128	79,737	87,943	86,103	100,035	16.18%
Total	229,328	190,528	208,942	207,102	221,034	6.73%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Solicitor – VW	2	2	2	2	2	2	2	2	0.00%

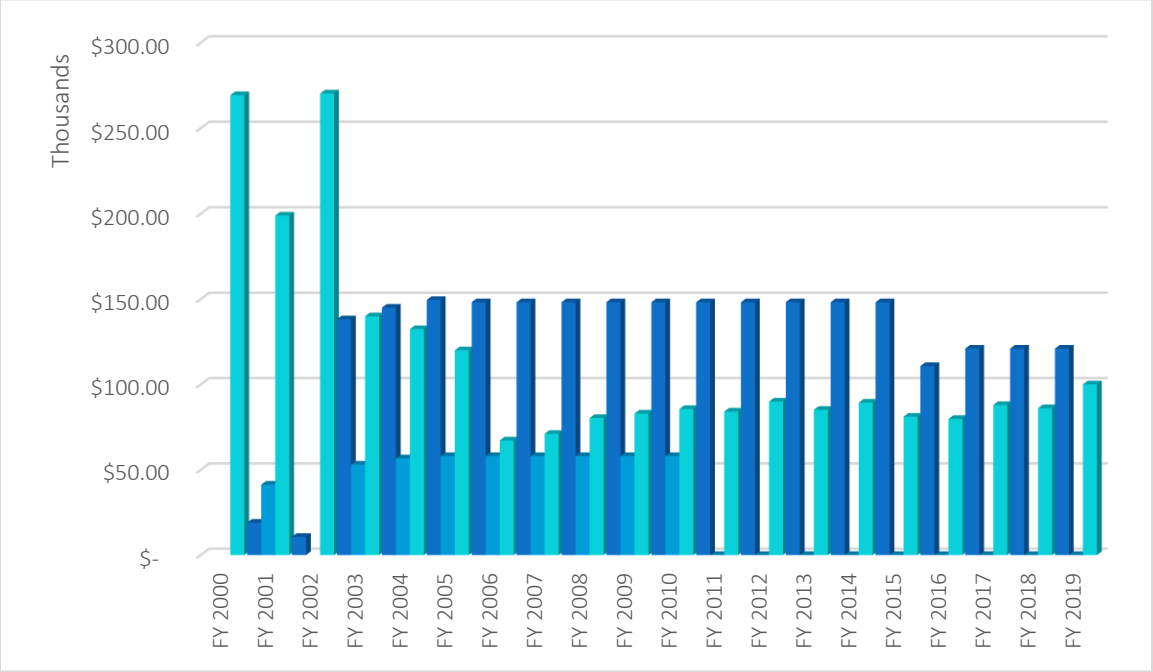


FIGURE 108 – VICTIM/WITNESS EXPENDITURE HISTORY

Return to Table of Contents

Special Services Fund - Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Taxes							
Alcoholic Beverage Tax	519.7	532.1	517.5	515.0	515.0	515.0	0.00%
Occupational Tax	413.0	400.6	435.4	400.0	400.0	400.0	0.00%
Cable Franchise Tax	118.3	90.7	119.1	120.0	120.0	120.0	0.00%
Insurance Premium Tax	2,399.8	2,569.8	2,734.4	2,735.0	2,928.0	2,928.0	7.06%
Financial Institution Tax	203.8	219.8	224.2	215.0	215.0	215.0	0.00%
Sanitation Franchise Tax	-	69.1	47.0	45.0	40.0	40.0	(11.11)%
Total Taxes	3,654.6	3,882.1	4,077.5	4,030.0	4,218.0	4,218.0	4.67%
Licenses & Permits							
Alcoholic Beverage Permit	114.3	134.1	112.5	120.0	120.0	120.0	0.00%
Total Licenses & Permits	114.3	134.1	112.5	120.0	120.0	120.0	0.00%
Charges for Service							
Dasher – Fire Services	15.0	15.0	15.0	15.0	15.0	15.0	0.00%
Zoning Fees	33.1	29.9	34.3	32.0	36.0	36.0	12.50%
Total Charges for Service	48.1	44.9	49.3	47.0	51.0	51.0	8.51%
Miscellaneous							
Insurance Reimb.	-	-	26.4	-	-	-	0.00%
Total Miscellaneous	-	-	26.4	-	-	-	0.00%
Operating Transfers							
Transfers In – Accommodation	-	-	(200.0)	188.5	188.5	188.5	0.00%
Transfers In – Landfill	-	89.4	-	-	-	-	0.00%
Total Operating Transfers	-	89.4	(200.0)	188.5	188.5	188.5	0.00%
Total Revenues	3,816.9	4,150.5	4,065.6	4,385.5	4,577.5	4,577.5	4.38%

Return to Table of Contents

Special Services Fund
Expenditures by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
General Government							
Services & Contracts	70.6	71.3	78.8	219.3	221.3	219.8	0.24%
Total General Government	70.6	71.3	78.8	219.3	221.3	219.8	0.24%
Public Safety							
Personal Services	1,323.3	1,364.8	1,332.6	1,384.1	1,498.1	1,283.4	(7.27)%
Services & Contracts	589.0	532.5	612.5	570.8	648.8	637.8	11.73%
Supplies & Materials	109.3	100.4	321.8	513.2	433.8	428.8	(16.44)%
Capital Outlay	93.2	-	-	57.5	74.0	74.0	28.70%
Total Public Safety	2,114.6	1,997.8	2,267.0	2,525.7	2,654.7	2,424.1	(4.02)%
Public Works							
Personal Services	54.4	54.3	60.3	53.1	55.1	56.9	7.05%
Services & Contracts	56.6	57.2	55.4	72.2	56.8	57.9	(19.79)%
Supplies & Materials	-	0.1	0.1	0.1	7.7	7.7	7575.00%
Total Public Works	111.0	111.6	115.9	125.4	119.5	122.5	(2.37)%
Culture & Recreation							
Services & Contracts	-	-	-	70.0	70.0	70.0	0.00%
Total Culture & Recreation	-	-	-	70.0	70.0	70.0	0.00%
Housing & Development							
Personal Services	337.8	342.2	391.8	392.0	409.6	611.7	56.04%
Services & Contracts	289.8	309.1	213.7	683.8	716.2	695.6	1.73%
Supplies & Materials	2.5	5.0	4.1	2.7	22.3	23.4	783.32%
Capital Outlay	-	8.5	-	-	-	-	0.00%
Total Housing & Development	630.1	664.8	609.6	1,078.5	1,148.1	1,330.8	23.39%
Operating Transfers							
Transfers Out – Accommodations	101.7	116.3	-	-	-	-	0.00%
Transfers Out – General Fund	275.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total Operating Transfers	376.7	441.3	325.0	325.0	325.0	325.0	0.00%
Total Expenditures	3,303.1	3,286.8	3,396.2	4,343.9	4,538.5	4,492.1	3.41%

Return to Table of Contents

Special Services Fund - Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	195.4	201.3	215.0	185.5	192.5	212.0	14.29%
Life Insurance	2.1	2.6	2.6	2.6	2.7	2.5	(3.11)%
Other Employee Benefits	11.9	11.9	11.3	11.3	11.3	11.3	0.00%
Retirement	144.1	169.8	181.5	172.5	187.9	184.3	6.83%
Salaries – Regular	1,096.1	1,112.2	1,098.9	1,168.9	1,269.5	1,245.8	6.58%
Salaries – Volunteers	145.5	140.2	141.1	175.0	175.0	175.0	0.00%
Social Security	90.2	94.6	93.8	84.3	92.2	90.2	6.91%
Workers Compensation	30.2	28.7	40.8	29.2	31.8	31.0	6.31%
Total Personal Services	1,715.5	1,761.3	1,784.8	1,829.2	1,962.8	1,952.0	6.71%
Services & Contracts							
Advertising	8.3	4.8	4.5	4.2	5.2	4.7	12.41%
Appropriations	384.8	373.5	303.2	1,016.6	1,043.6	1,026.8	1.00%
Contractual Services – Grants	-	-	-	5.9	-	-	0.00%
Contractual Services – Other	108.6	108.1	107.9	122.3	145.4	146.1	19.42%
Contractual Services – SGRC	69.2	69.0	69.3	69.8	71.3	69.8	0.03%
Dues – Professional Orgs.	0.9	1.0	1.3	1.7	1.7	1.7	0.00%
Ed. & Training – Seminar	3.1	4.5	2.2	4.4	6.0	4.0	(8.70)%
Ed & Training – Travel	1.7	4.5	3.6	4.1	7.6	3.7	(9.27)%
Facility – Repair/Maint.	17.4	11.5	13.3	26.4	14.2	14.2	(46.21)%
Fees – Organizations	0.3	0.1	0.4	1.5	1.5	1.5	(3.65)%
Firefighter Banquet	2.4	2.8	3.3	3.0	4.2	4.2	40.00%
Fleet Rental	267.5	244.3	304.3	228.3	262.0	254.9	11.66%
Gasoline & Diesel Fuel	0.3	0.5	0.8	0.5	0.5	0.5	0.00%
Lubricants	-	0.1	0.1	-	-	-	0.00%
Other Equip. Repair/Maint.	7.6	29.5	12.7	4.0	4.5	4.5	12.50%
Postage & Shipping	0.5	-	0.1	-	0.1	-	0.00%
Printing	1.1	1.4	2.2	1.5	15.1	14.4	887.33%
Professional Services	-	0.9	1.3	0.7	0.7	0.7	0.00%
Rent/Lease	-	-	0.3	-	-	-	0.00%
Road Maintenance – Other	3.9	4.0	10.3	7.5	-	-	(100.00)%
Subscriptions	1.2	1.3	0.3	-	-	-	0.00%
Technology Fleet Rental	-	-	22.6	11.9	10.2	10.2	(14.45)%
Travel	0.2	0.1	0.1	0.3	0.7	0.7	126.67%
Uniforms	9.2	10.9	8.8	11.6	11.7	11.7	1.25%
Utilities – Cable TV	2.3	2.2	2.3	2.2	1.9	1.9	(16.04)%
Utilities – Cell Phones/Pagers	12.8	8.1	8.0	8.5	11.7	11.7	38.00%
Utilities – Electricity	58.7	54.0	53.5	54.0	55.1	55.1	2.00%
Utilities – LP Fuel	19.7	9.4	7.4	9.2	22.4	22.4	143.28%

Return to Table of Contents

Special Services Fund - Expenditures by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Utilities – Telephone	20.9	14.0	14.6	14.5	14.0	14.0	(3.44)%
Utilities – Water	1.8	2.8	1.6	1.6	1.8	1.8	12.50%
Vehicle/Equip. Repair/Maint.	1.6	6.8	0.2	-	-	-	0.00%
Total Services & Contracts	1,005.8	970.1	960.4	1,616.1	1,713.0	1,681.1	4.02%
Supplies & Materials							
Chemical Supplies	2.3	0.3	0.3	1.6	2.6	1.6	0.00%
Janitorial Supplies	2.3	2.3	2.2	2.5	4.0	2.5	0.00%
Office Supplies	3.7	3.8	3.0	2.2	2.2	2.2	0.00%
Program Supplies	11.3	10.4	9.4	12.2	17.6	16.5	35.80%
Safety Items	44.4	20.8	141.5	55.1	61.8	61.8	12.16%
Small Tools & Equipment	47.7	68.0	1369.6	442.5	375.6	375.4	(15.17)%
Total Supplies & Materials	111.8	105.5	326.0	516.0	463.8	459.9	(10.87)%
Capital Outlay							
Computer Equipment	-	8.5	-	-	-	-	0.00%
Other Capital Equipment	93.2	8.5	-	57.5	74.0	74.0	28.70%
Total Capital Outlay	93.2	8.5	-	57.5	74.0	74.0	28.70%
Operating Transfers							
Transfers Out – Accommodation	101.7	116.3	-	-	-	-	0.00%
Transfers Out – General Fund	275.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total Operating Transfers	376.7	441.3	325.0	325.0	325.0	325.0	0.00%
Total Expenditures	3,303.1	3,286.8	3,396.2	4,343.9	4,538.5	4,492.1	3.41%

Return to Table of Contents

Special Services Fund

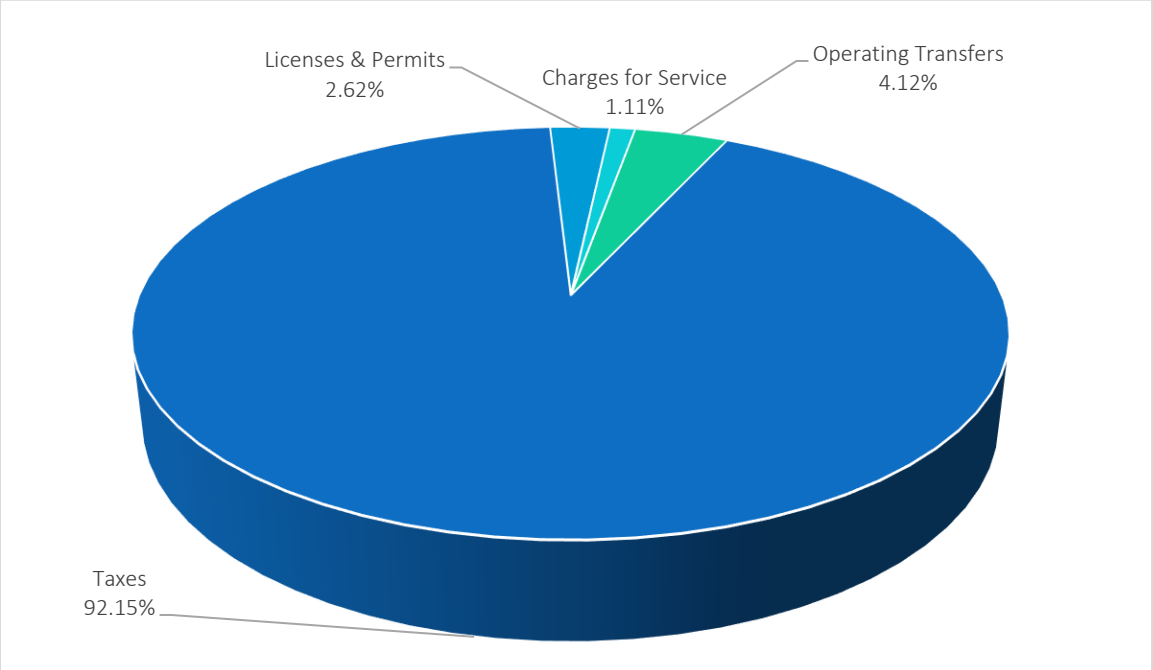


FIGURE 109 – SPECIAL SERVICES FUND REVENUES BY SOURCE

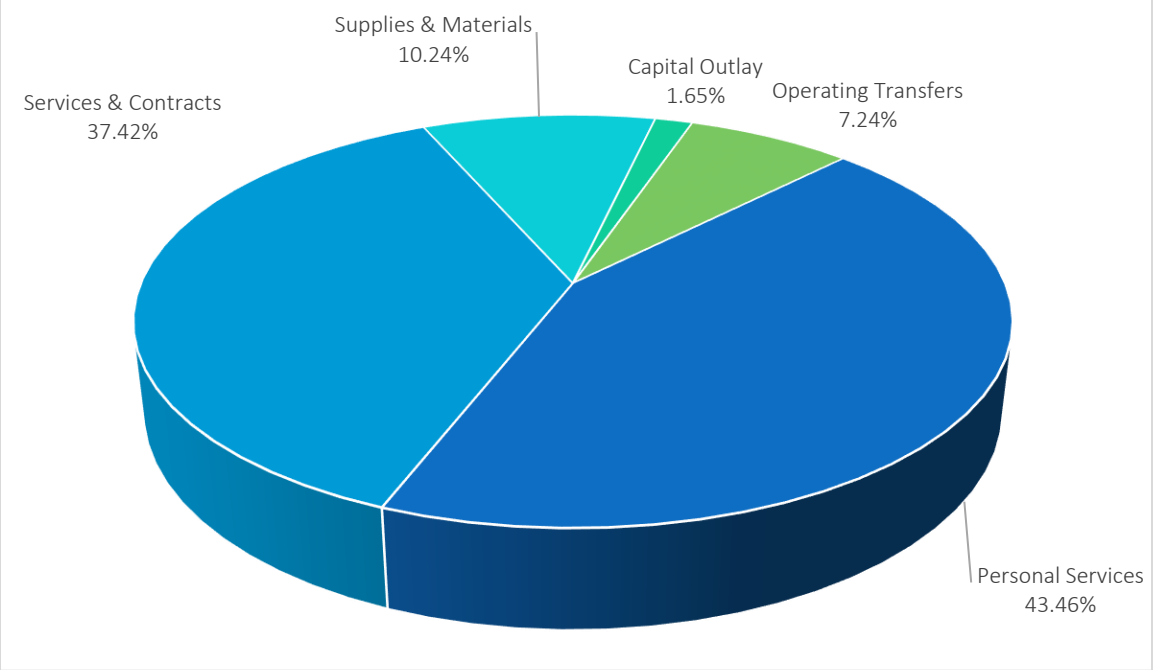


FIGURE 110 – SPECIAL SERVICES FUND EXPENDITURES BY TYPE

Return to Table of Contents

Special Services Fund - Facilities Maintenance

The Facilities Maintenance division is part of the Public Works Department and accounts for the costs associated with maintaining the Fire Department facilities. Prior to 2014, these costs were accounted for in the Fire/Rescue budget.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	132,231	103,917	105,066	103,989	124,514	19.74%
Supplies & Materials	-	-	226	-	-	0.00%
Total	132,231	103,917	105,292	103,989	124,514	19.74%

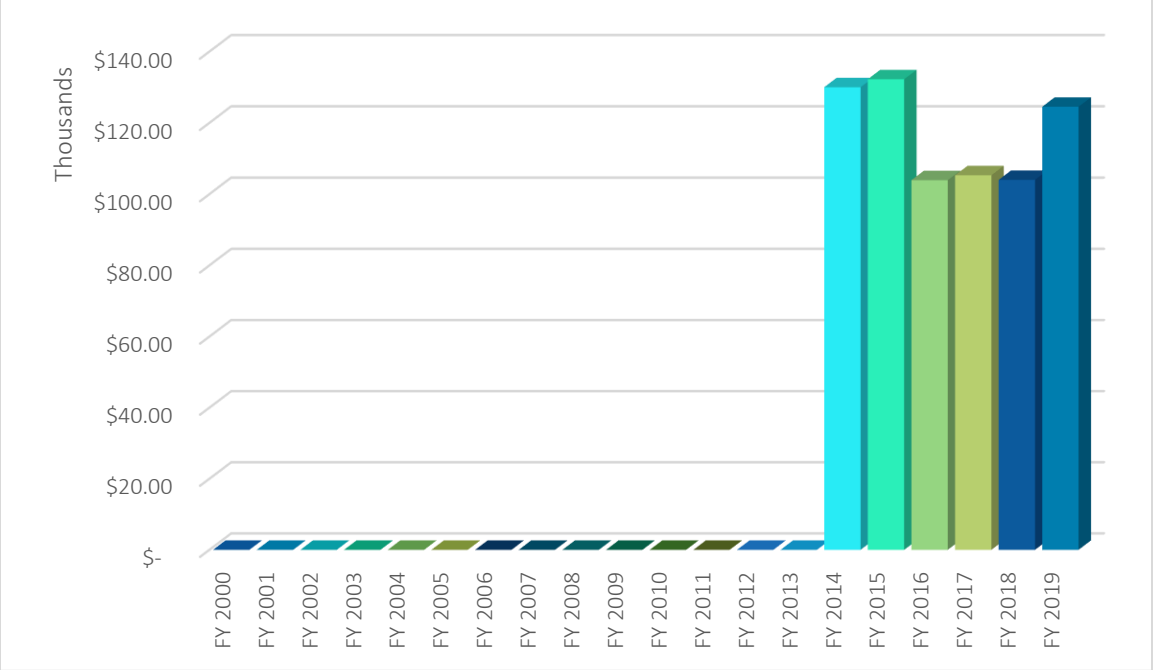


FIGURE 111 – FACILITIES MAINTENANCE – FIRE EXPENDITURE HISTORY

Return to Table of Contents

Special Services Fund – Fire/Rescue

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.

Accomplishments:

- Migrated data to a new software program which improves reporting and efficiency
- Replaced a large number of SCBAs which were beyond the end of life
- Transferred Code Enforcement back to Zoning

Challenges:

- Slower response at certain times due to lack of manpower and volunteer response

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	1,323,251	1,364,800	1,332,645	1,384,089	1,283,420	(7.27)%
Services & Contracts	456,726	428,631	507,456	466,857	513,294	9.95%
Supplies & Materials	109,250	100,416	321,565	513,245	428,844	(16.44)%
Capital Outlay	93,173	-	-	57,500	74,000	28.70%
Total	1,982,399	1,893,846	2,161,666	2,421,691	2,299,558	(5.04)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	20	20	20	20	20	20	18	17	(15.00)%

Return to Table of Contents

Special Services Fund – Fire/Rescue

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To improve response time by 10% annually Measure: Average response time	11:52	11:38	10:00	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To increase the number of public safety education programs in an effort to education residents on ways to reduce fires Measure: # of public safety programs held	19	24	30	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To increase the training provided to personnel to improve safety and effectiveness Measure: # of hours of training provided	2,076	2,241	2,400	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Special Services Fund – Fire/Rescue

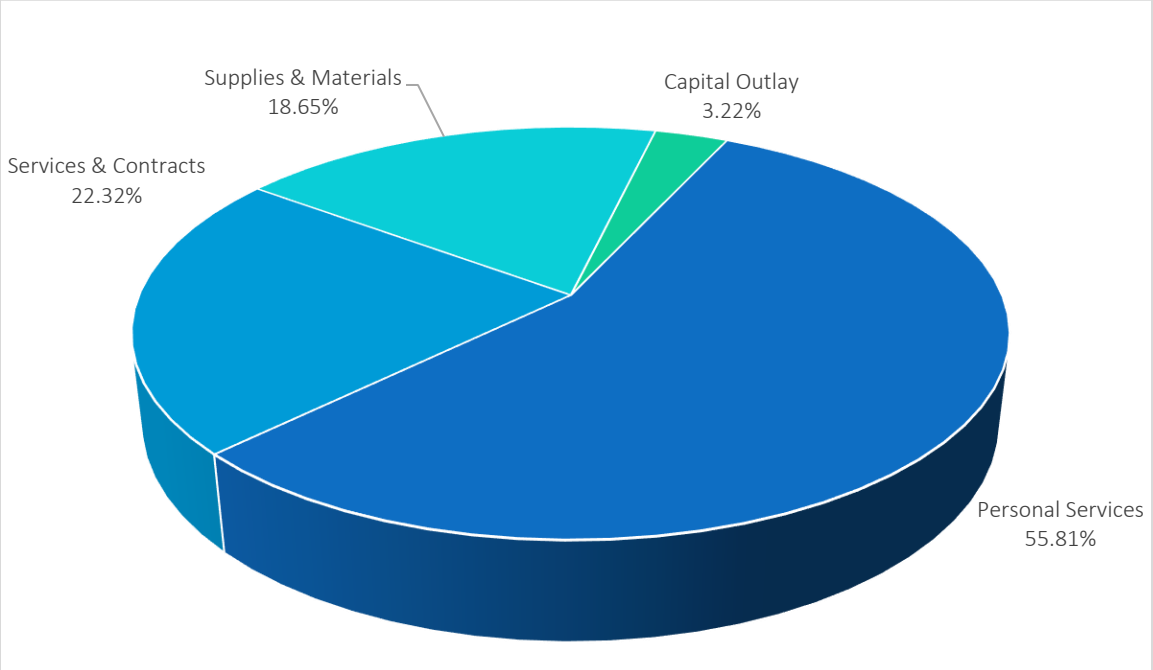


FIGURE 112 – FIRE/RESCUE EXPENDITURES

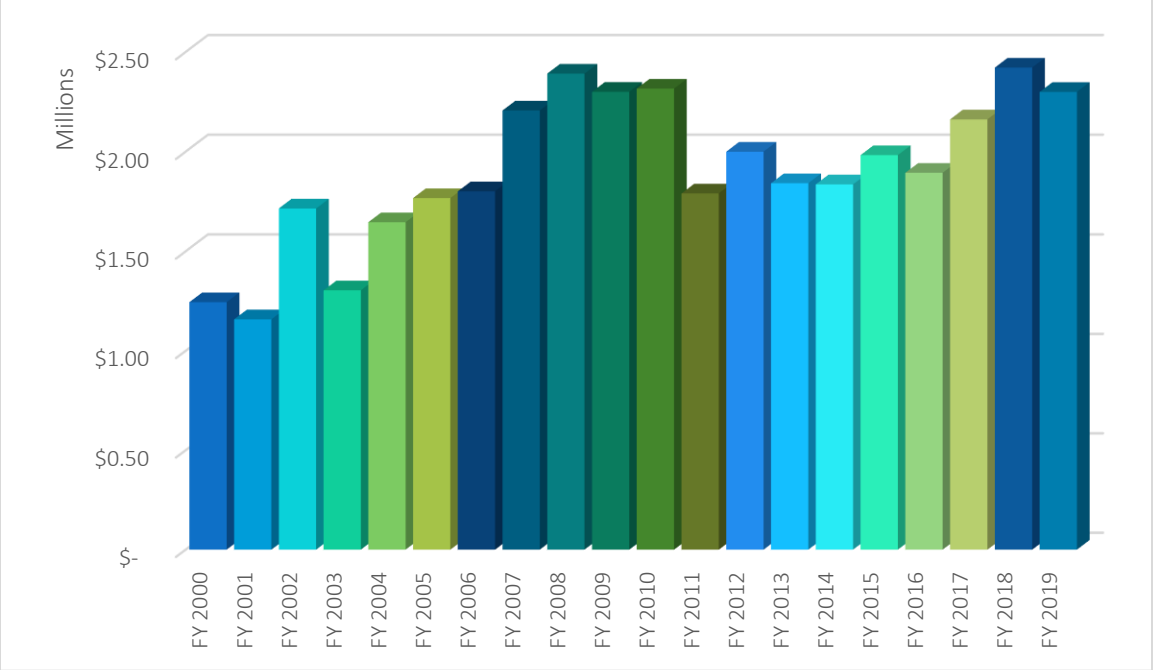


FIGURE 113 – FIRE/RESCUE EXPENDITURE HISTORY

Return to Table of Contents

Special Services Fund – Mosquito Control

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

Accomplishments:

- No cases of EEE or West Nile

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	54,396	54,310	60,312	53,123	56,870	7.05%
Services & Contracts	56,561	57,151	55,400	72,223	57,929	(19.79)%
Supplies & Materials	47	90	139	100	7,675	7575.00%
Total	111,004	111,551	115,851	125,446	122,474	(2.37)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	1	1	1	1	1	1	1	1	0.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To complete all work orders within 5 business days Measure: # of days to complete work orders	5	5	5	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Special Services Fund – Mosquito Control

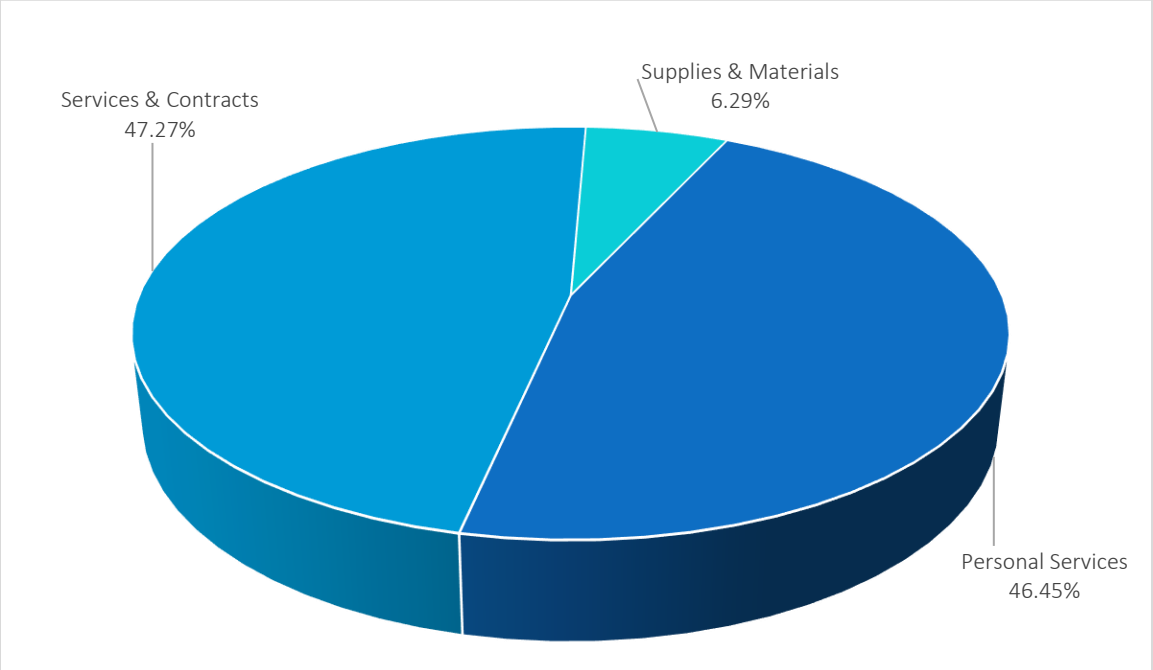


FIGURE 114 – MOSQUITO CONTROL EXPENDITURES

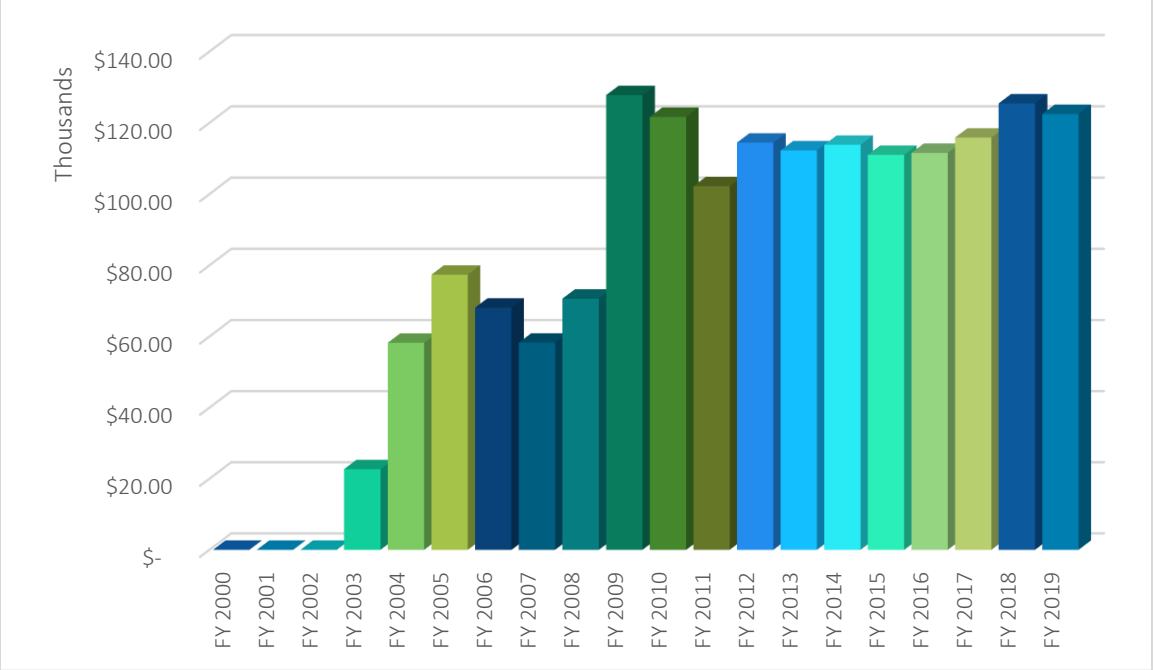


FIGURE 115 – MOSQUITO CONTROL EXPENDITURE HISTORY

Return to Table of Contents

Special Services Fund – County Planner

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

Accomplishments:

- Finalized analysis and presented a plan to the Board of adjust tax lighting rates

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	143,463	144,938	180,468	185,504	198,104	6.79%
Services & Contracts	4,814	5,511	7,797	8,832	8,674	(1.79)%
Supplies & Materials	879	3,773	2,520	1,850	18,988	926.38%
Total	149,156	154,221	190,786	196,186	225,766	15.08%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To reduce the deficit in street lighting by 10% annually Measure: $ deficit in street lighting fund	$(21,475)	$(19,327)	$(17,395)	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To reduce the time for delivering subdivision review comments by 10% Measure: # of days to deliver subdivision review comments	9	14	7	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Special Services Fund – County Planner

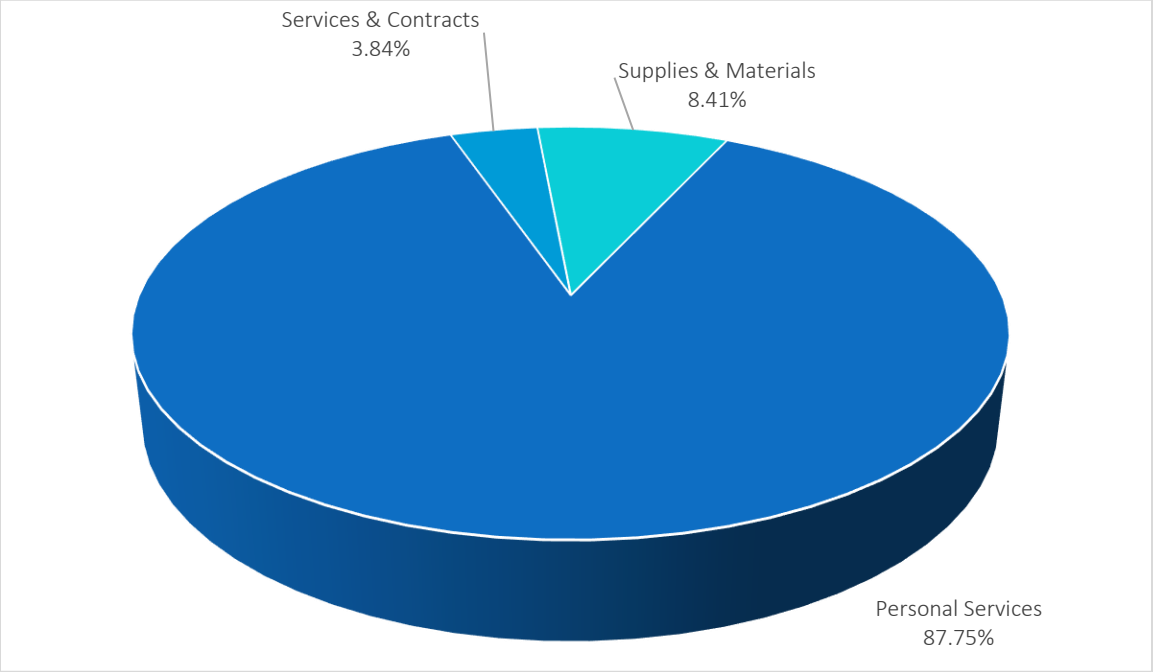


FIGURE 116 – COUNTY PLANNER EXPENDITURES

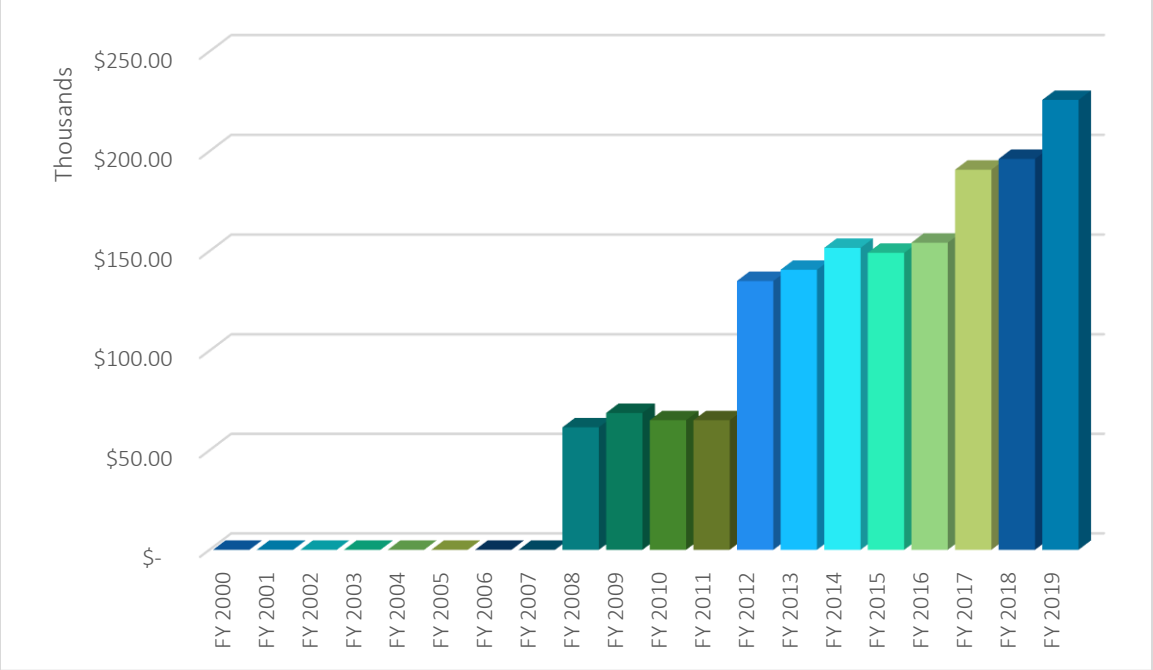


FIGURE 117 – COUNTY PLANNER EXPENDITURE HISTORY

Return to Table of Contents

Special Services Fund – Zoning

The Zoning division provides administrative support regarding land use compliance to the Lowndes County Board of Commissioners as well as other departmental agencies, both local and outside 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.

Accomplishments:

- Finalized analysis and presented a plan to the Board of adjust tax lighting rates

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	194,357	197,257	211,346	206,528	413,633	100.28%
Services & Contracts	10,995	9,683	13,717	11,051	20,789	88.12%
Supplies & Materials	1,558	1,227	1,563	800	4,420	452.50%
Total	206,910	208,167	226,626	218,379	438,842	100.95%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	3	3	3	3	3	3	6	6	100.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To complete the review of pending zoning maps Measure: % of pending zoning maps reviewed	0%	25%	30%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Special Services Fund – Zoning

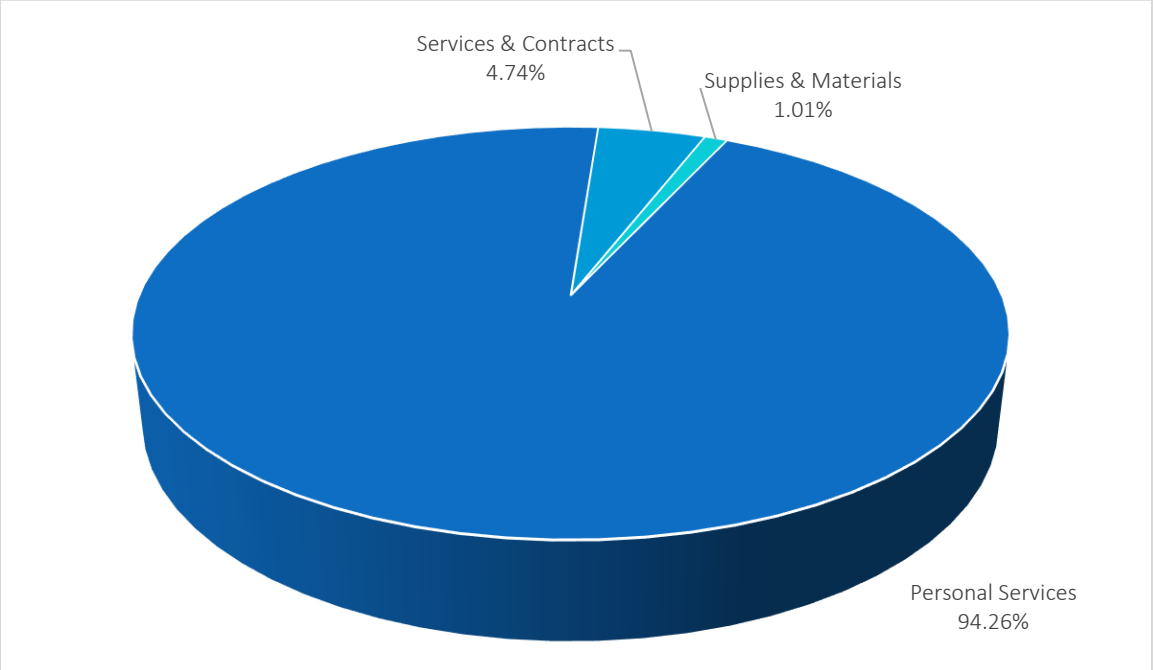


FIGURE 118 – ZONING EXPENDITURES

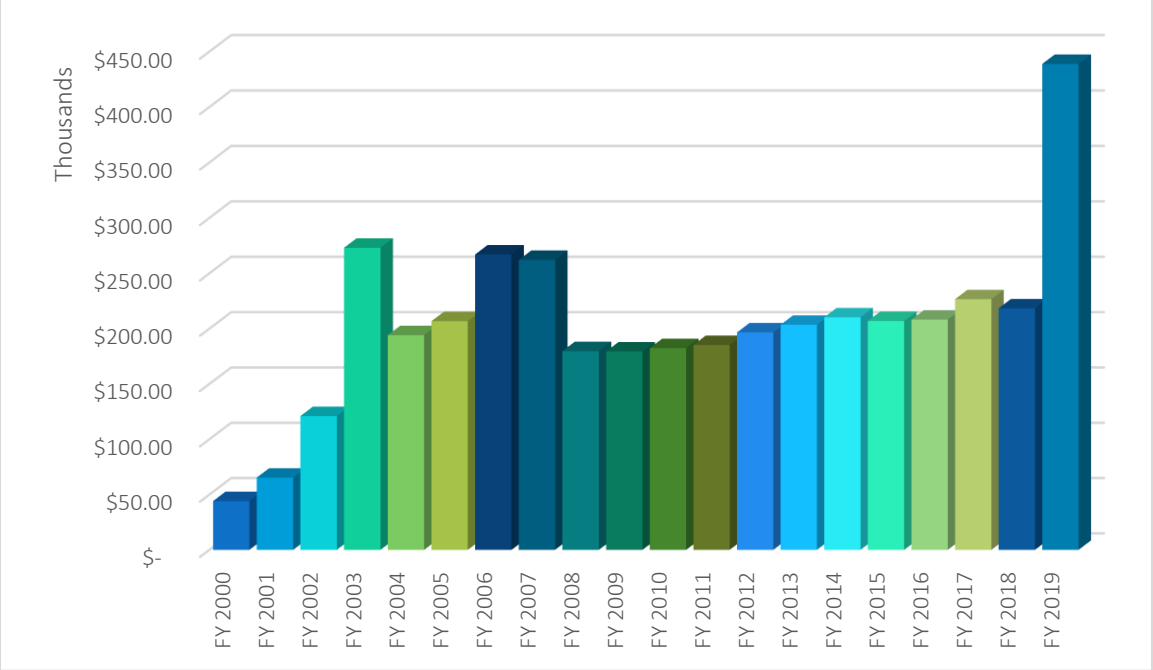


FIGURE 119 – ZONING EXPENDITURE HISTORY

Return to Table of Contents

Special Services - Non-Departmental

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Contingency	2,372	2,672	10,544	150,000	150,000	0.00%
SGRC Dues	68,239	68,606	68,209	69,275	69,799	0.76%
Arts Commission	-	-	-	70,000	70,000	0.00%
Airport Authority	-	-	(17,914)	387,526	387,526	0.00%
Planning Commission/MPO	16,819	41,515	11,994	16,954	17,008	0.32%
VALOR/GIS	257,205	260,927	198,150	259,442	261,608	0.83%
Operating Transfers	376,745	441,345	325,000	325,000	325,000	0.00%

Return to Table of Contents

Water and Sewer Fund - Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Charges for Service							
Water Usage	2,510.6	2,867.7	3,203.9	2,850.0	3,000.0	3,000.0	5.26%
Sewer Usage	2,227.5	2,503.9	2,657.8	2,500.0	2,650.0	2,650.0	6.00%
Service Fees	49.6	133.5	127.9	70.0	115.0	115.0	64.29%
Utility Tax District Fees	-	-	232.9	-	-	-	0.00%
Moody W/S Contract	-	-	241.5	360.0	360.0	360.0	0.00%
Total Charges for Service	4,787.7	5,505.0	6,464.0	5,780.0	6,125.0	6,125.0	5.97%
Miscellaneous							
Insurance Reimb.	-	10.0	19.5	-	-	-	0.00%
Penalties	90.3	105.8	104.0	100.0	100.0	100.0	0.00%
Connection Fees	766.3	561.2	685.0	500.0	575.0	575.0	15.00%
Premiums on Bonds Sold	52.4	32.8	32.7	10.0	10.0	10.0	0.00%
Miscellaneous – Other	17.5	17.4	19,1	10.0	10.0	10.0	0.00%
Total Miscellaneous	926.6	727.3	860.2	620.0	695.0	695.0	12.10%
Non-Operating Revenue							
Interest Income	-	0.1	-	-	-	-	0.00%
Utility Tax District Interest	-	2.4	203.5	-	-	-	0.00%
Total Non-Operating Revenue	-	2.3	203.5	-	-	-	0.00%
Operating Transfers							
Transfers In – SPLOST	468.8	3,680.2	41.5	-	-	-	0.00%
Total Operating Transfers	468.8	3,680.2	41.5	-	-	-	0.00%
Total Revenues	6,183.1	9,915.0	7,569.2	6,400.0	6,820.0	6,820.0	6.56%

Return to Table of Contents

Water & Sewer Fund - Expenses by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Works							
Personal Services	994.1	1,040.1	1,291.6	1,271.3	1,411.5	1,400.2	10.14%
Services & Contracts	2,811.8	2,664.8	2,367.6	2,349.4	2,939.0	2,403.8	2.32%
Supplies & Materials	803.7	755.4	910.9	753.2	956.2	669.8	(11.07)%
Capital Outlay	1.1	0.4	1.3	(20.0)	-	-	(100.00)%
Debt Service	103.9	65.2	56.9	69.0	69.0	69.0	0.00%
Total Public Works	4,714.5	4,526.0	4,628.2	4,422.8	5,375.6	4,542.8	2.71%
Non-Operating Expense							
Bond Interest	214.3	192.7	159.7	160.9	160.9	160.9	0.00%
Other Interest	-	17.7	21.7	-	-	18.0	100.00%
Total Non-Operating Expense	214.3	210.4	181.4	160.9	160.9	178.9	11.19%
Operating Transfers							
Transfers Out – General Fund	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Operating Transfers	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Expenses	5,305.8	5,186.4	5,259.6	5,033.7	5,986.5	5,171.7	2.74%

Return to Table of Contents

Water & Sewer Fund - Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	142.8	123.7	170.5	161.0	175.0	192.0	19.25%
Life Insurance	1.4	1.8	3.6	2.2	2.3	2.2	0.00%
Retirement	91.8	118.0	162.1	131.5	146.3	142.9	8.69%
Salaries – Regular	685.8	722.7	849.3	885.8	985.3	962.8	8.70%
Social Security	49.2	51.4	61.3	64.1	71.4	69.8	8.83%
Workers Compensation	23.0	22.5	44.8	26.7	31.3	30.5	14.24%
Total Personal Services	994.1	1,040.1	1,291.6	1,271.3	1,411.5	1,400.2	10.14%
Services & Contracts							
Advertising	1.1	0.4	0.3	0.3	0.3	0.3	0.00%
Answering Service	4.1	0.4	-	-	-	-	0.00%
Appropriations	34.3	4.8	6.2	8.2	8.8	8.7	5.99%
Bad Debt Expense	8.0	283.5	30.0	15.0	15.0	15.0	0.00%
Collection Costs	1.0	0.8	0.4	0.7	0.8	0.4	(42.86)%
Contractual Services – Georgia	21.5	21.6	22.8	22.5	22.3	22.3	(1.07)%
Contractual Services – Other	8.6	28.2	28.1	9.5	59.5	26.6	178.76%
Depreciation Expense	1,376.8	989.8	1,176.5	1,000.0	1,000.0	1,000.0	0.00%
Dues – Professional Orgs.	4.9	5.0	6.0	5.2	5.0	5.0	(4.81)%
Ed. & Training – Seminar	5.5	1.6	4.5	6.0	7.0	4.0	(33.33)%
Ed & Training – Travel	2.2	1.1	2.4	3.5	4.5	3.5	0.00%
Fees – Organizations	-	-	-	3.0	3.0	0.5	(83.33)%
Fleet Rental	172.5	118.7	140.0	143.8	127.8	121.7	(15.36)%
Medical Supplies & Shots	0.2	-	0.2	0.3	0.6	0.5	66.67%
Other Equip. Repair/Maint.	8.1	4.5	20.6	9.0	11.5	4.0	(55.56)%
Postage & Shipping	3.6	6.1	6.0	6.5	6.5	6.3	(3.85)%
Printing	-	0.3	0.4	0.5	0.5	0.5	0.00%
Professional Services	1.9	2.8	4.5	4.2	4.2	4.2	0.00%
Rent/Lease	0.1	-	12.5	7.0	6.0	6.0	(14.29)%
Technology Fleet Rental	-	-	14.2	23.3	25.4	25.4	9.12%
Travel	0.2	0.1	0.3	0.3	0.3	0.3	0.00%
Uniforms	2.2	2.2	4.8	3.7	4.0	3.7	(0.67)%
Utilities – Cell Phones/Pagers	9.9	9.5	11.5	12.8	13.3	13.3	3.76%
Utilities – Electricity	529.4	465.9	519.3	474.3	543.3	543.3	14.55%
Utilities – LP Fuel	1.3	1.0	2.2	1.6	1.0	1.0	(35.48)%
Utilities – Telephone	1.6	1.6	1.7	1.7	1.8	1.8	4.17%
Utilities – Water	259.2	300.8	28.7	27.0	48.2	48.2	78.47%
Utilities Testing	23.8	20.4	31.1	44.5	46.5	30.0	(32.58)%
Vehicle/Equip. Repair/Maint.	0.1	-	2.2	-	-	-	0.00%
Water/Sewer Repair/Maint.	309.8	393.3	284.6	512.5	969.5	505.0	(1.46)%
Total Services & Contracts	2,811.8	2,664.8	2,367.6	2,349.4	2,939.0	2,403.8	2.32%

Return to Table of Contents

Water & Sewer Fund - Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Supplies & Materials							
Chemical Supplies	157.3	138.2	227.2	213.7	229.0	195.0	(8.75)%
Janitorial Supplies	0.7	0.5	1.6	2.9	3.5	3.2	10.34%
Office Supplies	5.8	7.1	9.5	8.6	8.3	5.8	(32.68)%
Program Supplies	0.2	-	-	0.3	8.7	5.3	2000.00%
Safety Items	3.5	1.5	1.2	2.8	3.1	1.5	(45.45)%
Small Tools & Equipment	636.1	599.5	11.8	40.5	20.5	20.5	(49.38)%
Water/Sewer Pumps & Meters	-	8.5	446.1	311.9	514.1	309.6	(0.74)%
Water/Sewer Repair Supplies	-	-	213.5	172.6	169.0	129.0	(25.26)%
Total Supplies & Materials	803.7	755.4	910.9	753.2	956.2	669.8	(11.07)%
Capital Outlay							
Capital Outlay Distributed	-	-	(40.2)	(193.9)	(333.0)	(45.3)	(76.79)%
Land Acquisition	1.1	-	-	-	240.0	-	0.00%
New Construction	-	0.4	10.3	-	25.0	25.0	100.00%
Other Capital Equipment	-	-	-	40.0	12.0	12.0	(70.00)%
Professional Services	-	-	31.2	-	-	-	0.00%
Rolling Stock	-	-	-	133.9	56.0	8.0	(94.03)%
Total Capital Outlay	1.1	0.4	1.2	(20.0)	-	-	(100.00)%
Debt Service							
Amortization – Bond Issuance	62.3	56.1	56.5	60.0	60.0	60.0	0.00%
Bond – Insurance & Fees	11.1	9.1	0.4	9.0	9.0	9.0	0.00%
Bond Principal	30.5	-	-	-	-	-	0.00%
Total Debt Service	103.9	65.2	56.9	69.0	69.0	69.0	0.00%
Non-Operating Expense							
Bond Interest	214.3	192.7	159.7	160.9	160.9	160.9	0.00%
Other Interest	-	17.7	21.7	-	-	18.0	100.00%
Total Non-Operating Expense	214.3	210.4	181.4	160.9	160.9	178.9	11.19%
Operating Transfers							
Transfers Out – General Fund	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Operating Transfers	377.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Expense	5,305.8	5,186.4	5,259.6	5,033.7	5,986.5	5,171.7	2.74%

Return to Table of Contents

Water & Sewer Fund

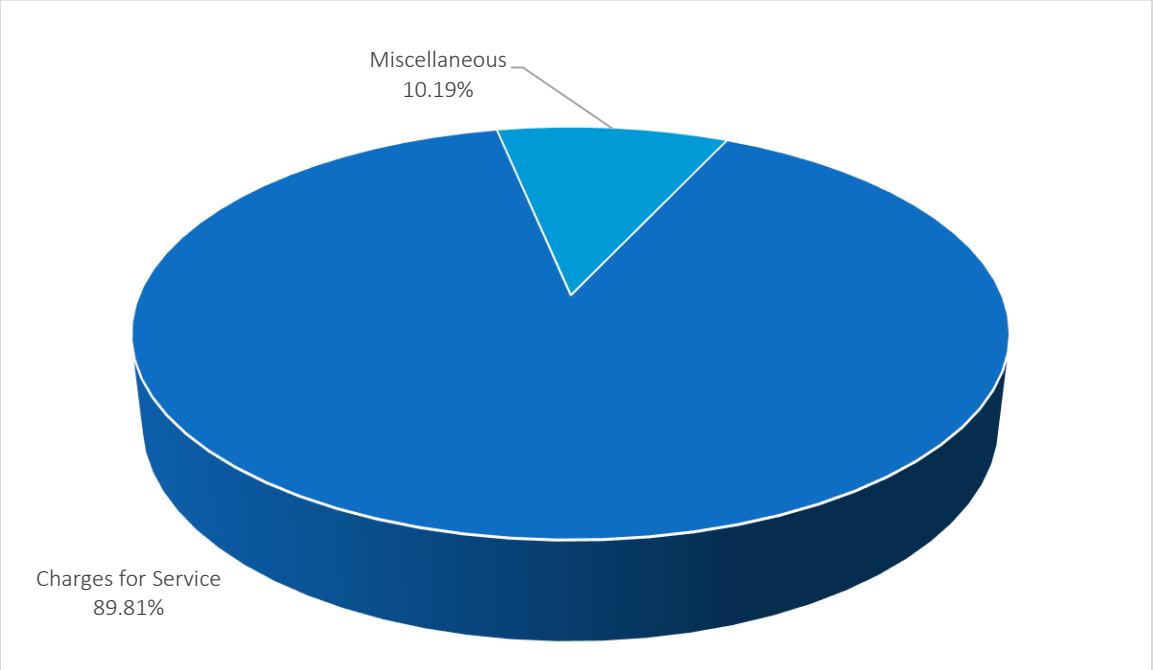


FIGURE 120 – WATER & SEWER FUND REVENUES BY SOURCE

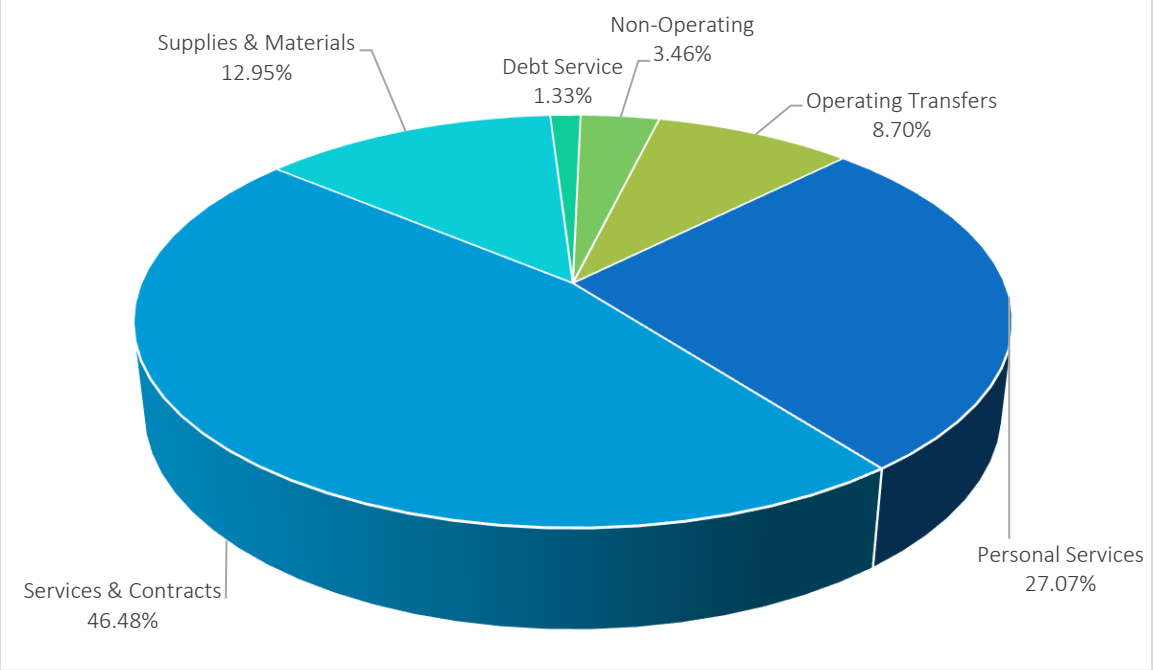


FIGURE 121 – WATER & SEWER FUND EXPENSES BY TYPE

Return to Table of Contents

Water & Sewer Fund - Facilities Maintenance

The Facilities Maintenance division is part of the Public Works Department and accounts for the costs associated with maintaining the Water & Sewer Department facilities. Prior to 2014, these costs were accounted for in the Water & Sewer - Operations budget.

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	799,878	774,534	566,346	510,167	602,263	18.05%
Total	799,878	774,534	566,346	510,167	602,263	18.05%

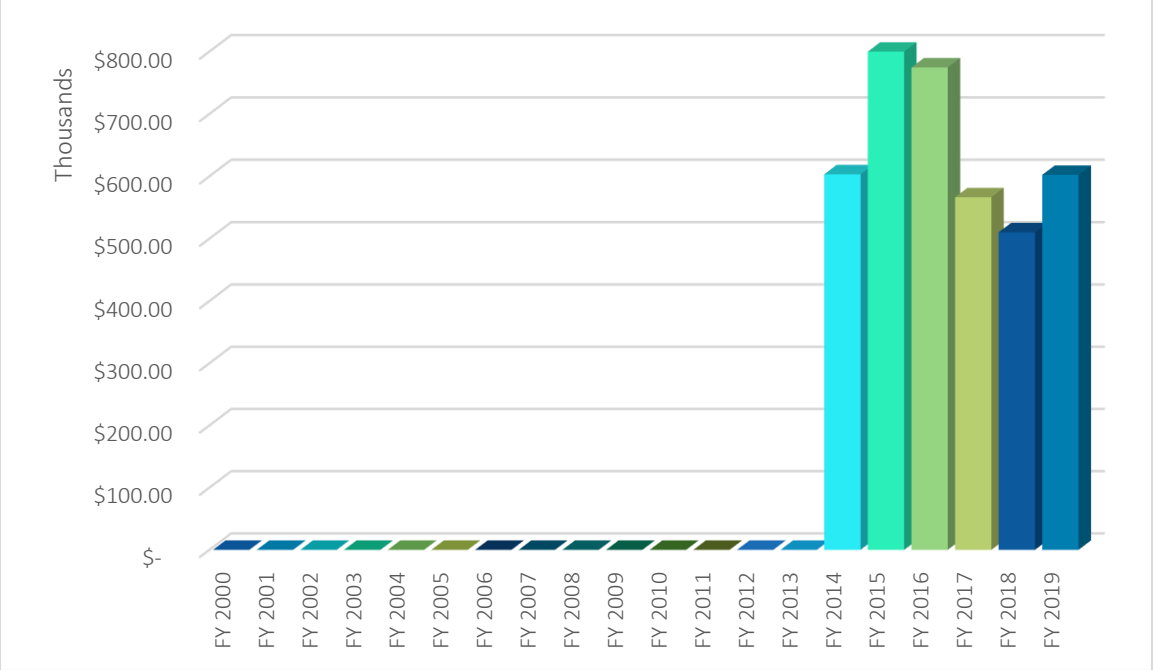


FIGURE 122 – FACILITIES MAINTENANCE – WATER & SEWER EXPENSE HISTORY

Return to Table of Contents

Water & Sewer Fund – Water & Sewer - Operations

The Water & Sewer – Operations division is responsible for providing exceptional quality water and sewer services to citizens of Lowndes County with businesses and residences within the area served by the County. The department operates and maintains all distribution and collection 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 water and sewer infrastructure.

Accomplishments:

- Began interconnection of Spring Creek and North Lowndes

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	994,054	1,040,135	1,230,767	1,096,730	1,213,492	10.65%
Services & Contracts	2,011,891	1,890,264	1,791,109	1,770,916	1,766,437	(0.25)%
Supplies & Materials	803,664	755,418	891,853	656,200	625,706	(4.65)%
Capital Outlay	1,140	-	(40,228)	(20,000)	-	(100.00)%
Debt Service	103,878	65,232	56,885	69,000	69,000	0.00%
Total	3,914,627	3,751,049	3,930,387	3,572,846	3,694,635	2.85%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	19	19	20	20	20	20	22	21	5.00%

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To upgrade and modernize the wastewater plant to meet permit demands Measure: % of work complete	20%	70%	90%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Water & Sewer Fund – Water & Sewer - Operations

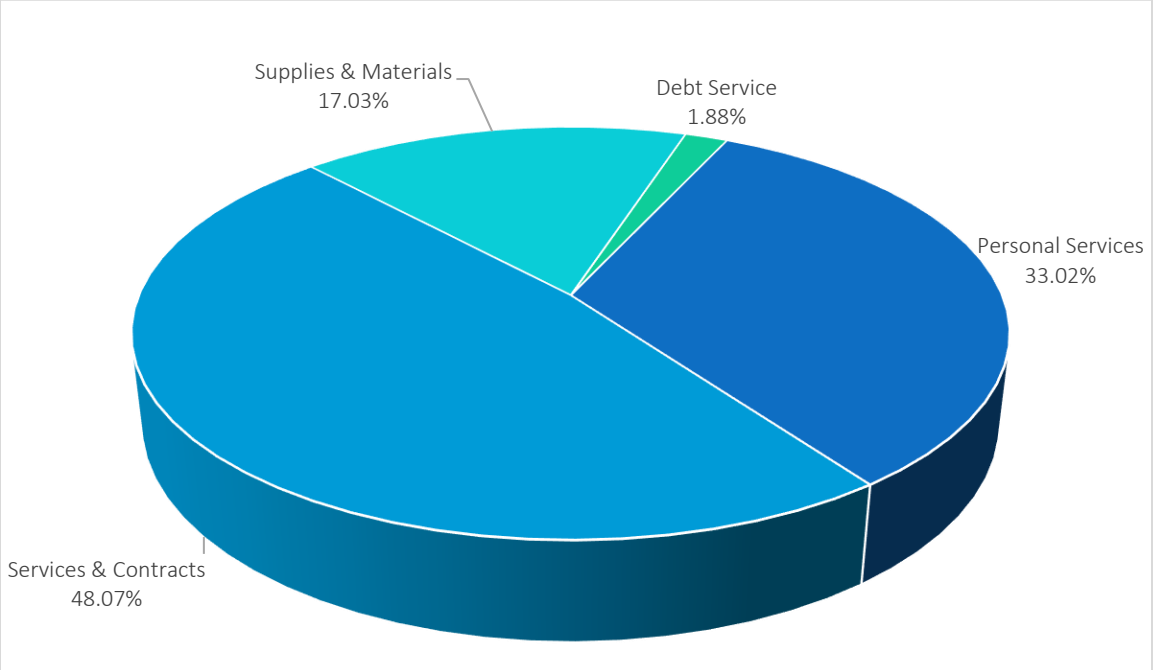


FIGURE 123 – WATER & SEWER - OPERATIONS EXPENSES

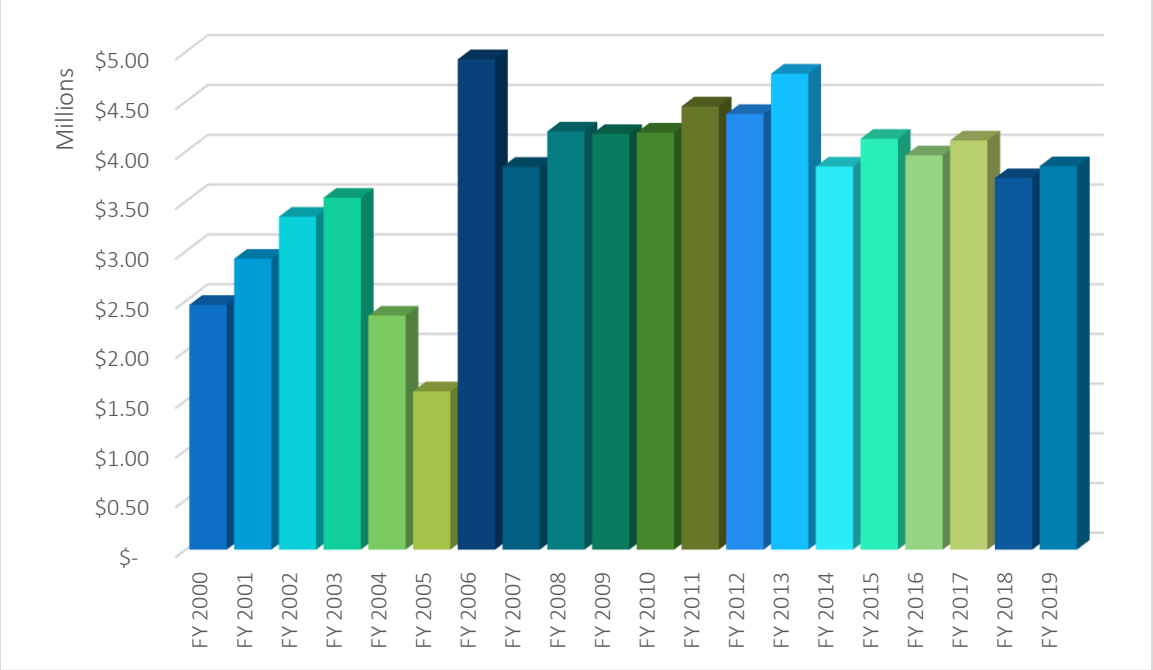


FIGURE 124 – WATER & SEWER - OPERATIONS EXPENSE HISTORY

Return to Table of Contents

Water & Sewer Fund – Water & Sewer - Moody

This division is responsible for the water and wastewater contract with Moody Air Force Base.

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	-	-	60,839	174,546	186,721	6.98%
Services & Contracts	-	-	10,128	68,298	35,075	(48.64)%
Supplies & Materials	-	-	19,017	96,950	44,100	(54.51)%
Total	-	-	89,985	339,794	265,896	(21.75)%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	-	-	-	3	3	3	3	3	0.00%

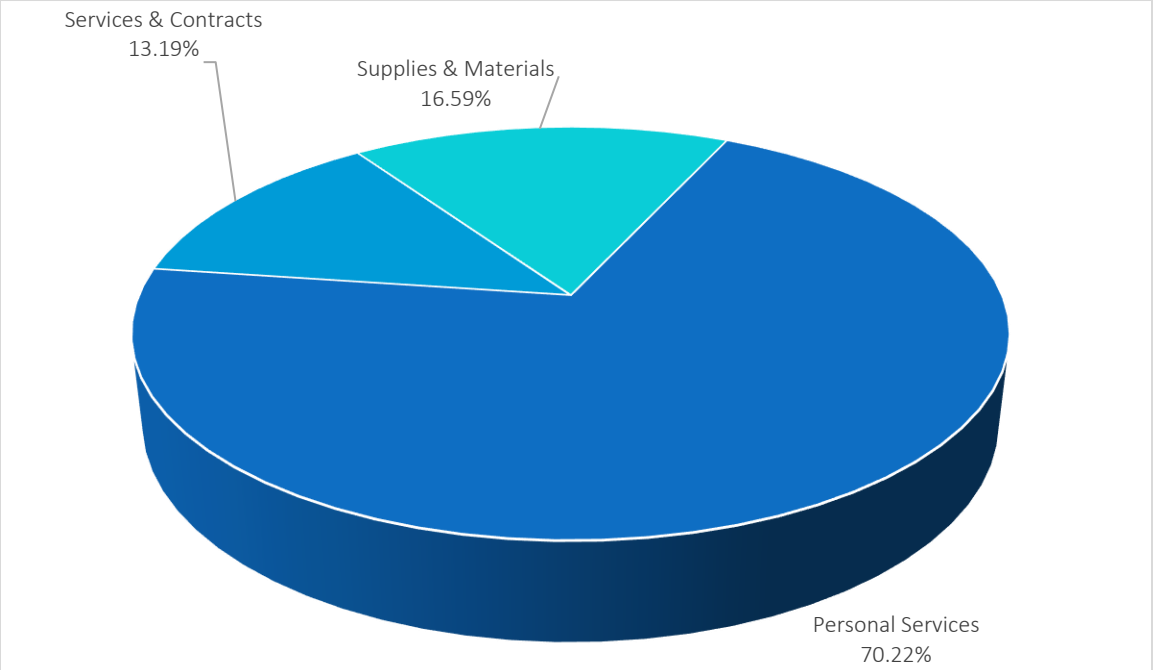


FIGURE 125 – WATER & SEWER - MOODY EXPENSES

Return to Table of Contents

Water & Sewer Fund -Water & Sewer - Moody

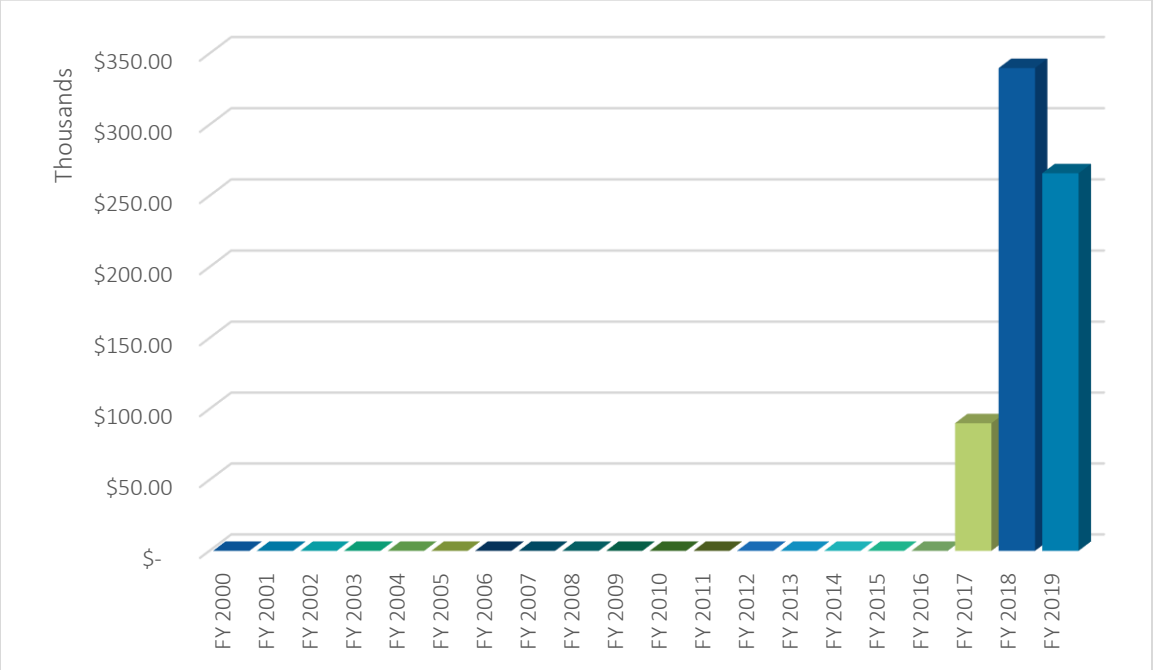


FIGURE 126 – WATER & SEWER – MOODY EXPENSE HISTORY

Return to Table of Contents

Landfill Fund - Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Miscellaneous							
Misc. – Other	-	11.9	8.2	10.0	10.0	10.0	0.00%
Total Miscellaneous	-	11.9	8.2	10.0	10.0	10.0	0.00%
Non-Operating							
Solid Waste Host Fee	449.4	356.5	389.4	375.0	375.0	375.0	0.00%
Total Non-Operating	449.4	356.5	389.4	375.0	375.0	375.0	0.00%
Total Revenues	449.4	368.4	397.6	385.0	385.0	385.0	0.00%

Landfill Fund - Expenses by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Works							
Services & Contracts	69.9	60.0	60.9	90.9	105.6	105.6	16.09%
Supplies & Materials	0.6	-	-	0.3	0.5	0.5	100.00%
Capital Outlay	-	(4.1)	(15.7)	30.0	30.0	30.0	0.00%
Total Public Works	70.5	55.9	45.3	121.2	136.1	136.1	12.28%
Operating Transfers							
Transfers Out – General Fund	104.0	150.0	150.0	150.0	150.0	150.0	0.00%
Transfers Out – Special Services	-	89.4	-	-	-	-	0.00%
Total Operating Transfers	104.0	239.4	150.0	150.0	150.0	150.0	0.00%
Total Expenses	174.5	295.3	195.3	271.2	286.1	286.1	5.49%

Return to Table of Contents

Landfill Fund - Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Appropriations	60.0	60.0	60.0	60.0	60.0	60.0	0.00%
Road Maintenance – Other	7.6	-	-	30.0	45.0	45.0	50.00%
Utilities – Cell Phones/Pagers	0.5	-	0.3	0.5	-	-	(100.00)%
Utilities – Electricity	0.7	-	0.5	0.5	0.6	0.6	17.50%
Utilities – LP Fuel	0.4	-	-	-	-	-	0.00%
Utilities – Telephone	0.7	-	-	-	-	-	0.00%
Total Services & Contracts	69.9	60.0	60.9	90.9	105.6	105.6	16.09%
Supplies & Materials							
Small Tools & Equipment	0.6	-	-	0.3	0.5	0.5	100.00%
Total Supplies & Materials	0.6	-	-	0.3	0.5	0.5	100.00%
Capital Outlay							
Professional Services	-	(4.1)	(15.7)	30.0	30.0	30.0	0.00%
Total Capital Outlay	-	(4.1)	(15.7)	30.0	30.0	30.0	0.00%
Operating Transfers							
Transfers Out – General Fund	104.0	150.0	150.0	150.0	150.0	150.0	0.00%
Transfers Out – Special Services	-	89.4	-	-	-	-	0.00%
Total Operating Transfers	104.0	239.4	150.0	150.0	150.0	150.0	0.00%
Total Expenses	174.5	295.3	195.3	271.02	286.1	286.1	5.49%

Return to Table of Contents

Landfill Fund

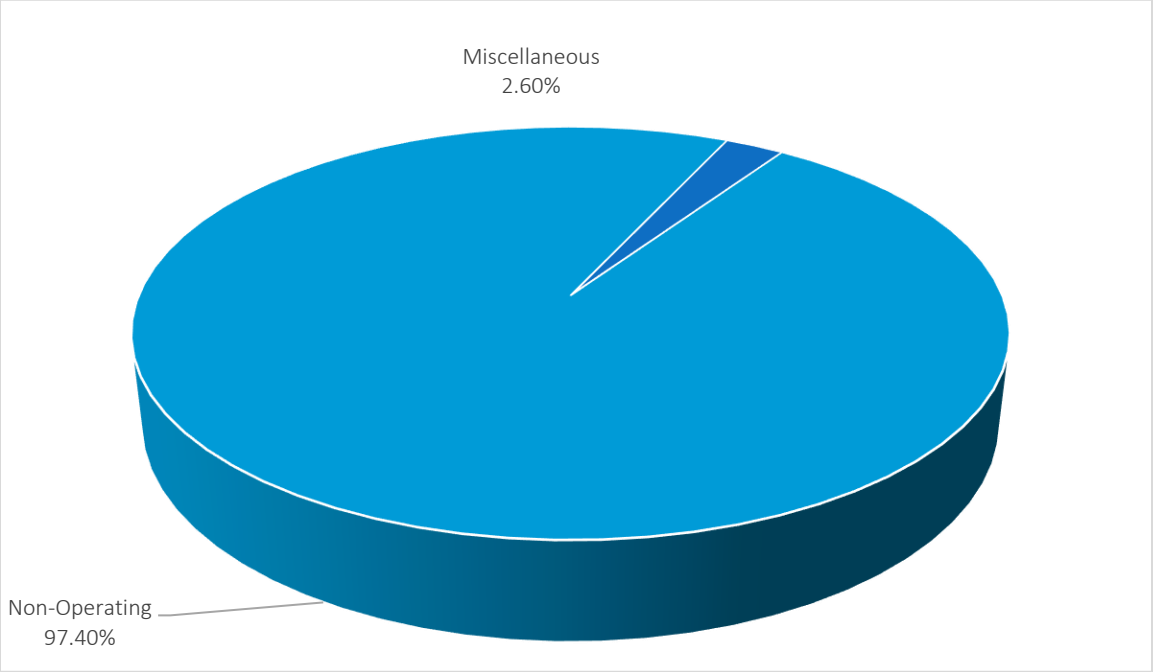


FIGURE 127 – LANDFILL FUND REVENUES BY SOURCE

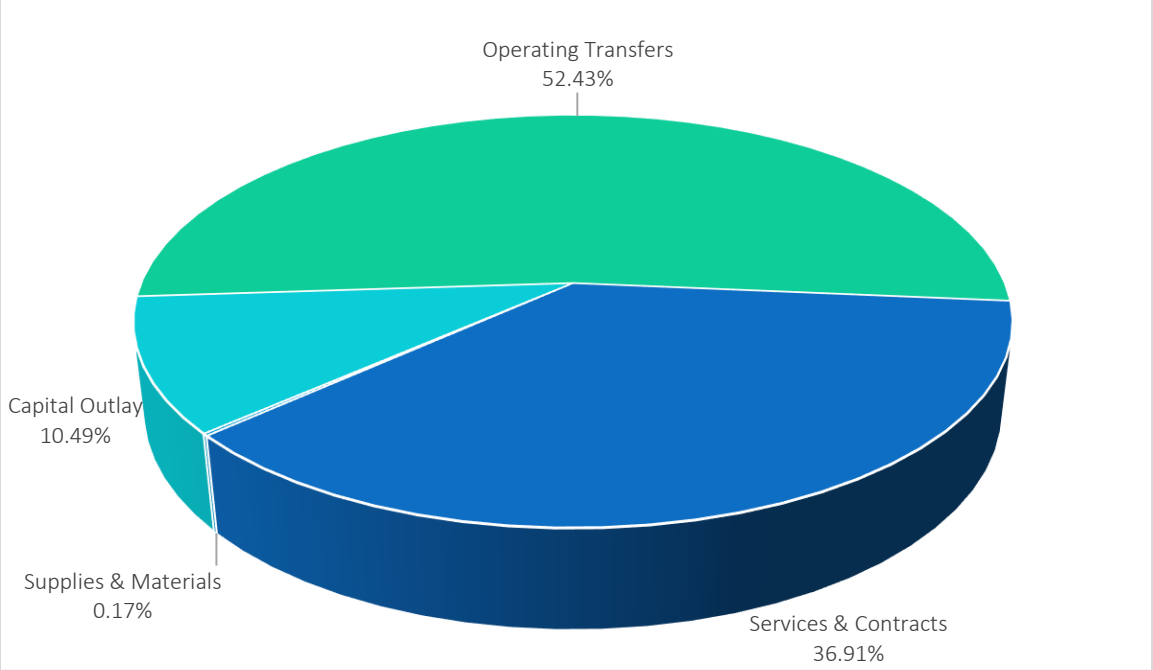


FIGURE 128 – LANDFILL FUND EXPENSES BY TYPE

Return to Table of Contents

Landfill Fund - Landfill

The Landfill Fund accounts for revenues received primarily from Solid Waste Host Fees for the private landfill located within Lowndes County. Expenses of the fund are for post-closure care of the County's closed landfill in southern Lowndes County.

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	69,876	60,000	60,891	90,936	105,564	16.09%
Supplies & Materials	577	-	18	250	500	100.00%
Capital Outlay	-	(4,104)	(15,657)	30,000	30,000	0.00%
Total	70,453	55,896	45,252	121,186	136,064	12.28%

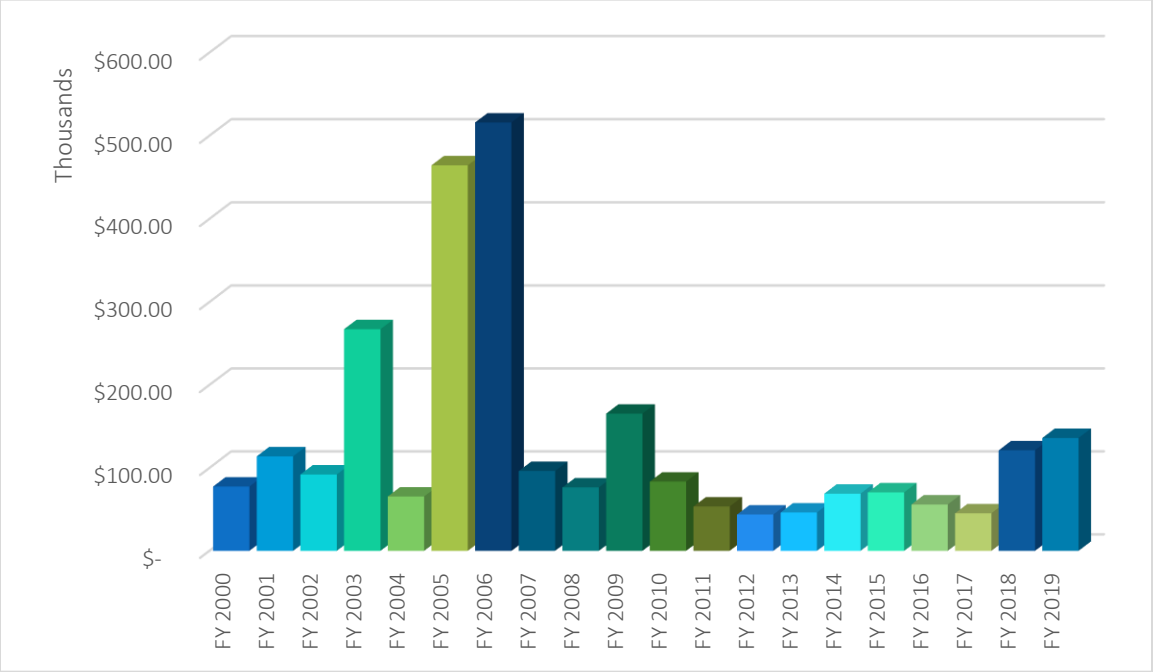


FIGURE 129 – LANDFILL EXPENSE HISTORY

Return to Table of Contents

Tax Lighting District Fund - Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Charges for Service							
Basic Lighting Fee	53.3	53.9	53.8	54.0	62.3	62.3	15.32%
Decorative Lighting Fee	212.5	229.6	236.6	230.0	261.6	261.6	13.75%
Enhanced Lighting Fee	-	-	-	-	46.2	46.2	100.00%
Total Charges for Service	265.8	283.5	290.4	284.0	370.1	370.1	30.33%
Total Revenues	265.8	283.5	290.4	284.0	370.1	370.1	30.33%

Tax Lighting District Fund Expenses by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Works							
Services & Contracts	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Total Public Works	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Total Expenses	301.5	305.0	326.3	286.4	334.6	334.6	16.83%

Tax Lighting District Fund - Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Services & Contracts							
Advertising	0.1	-	-	0.1	0.1	0.1	0.00%
Printing	-	-	-	0.5	0.5	0.5	0.00%
Utilities – Electricity	301.5	304.9	326.2	285.8	334.0	334.0	16.86%
Total Services & Contracts	301.5	305.0	326.3	286.4	334.6	334.6	16.83%
Total Expenses	301.5	305.0	326.3	286.4	334.6	334.6	16.83%

Return to Table of Contents

Tax Lighting District Fund – Tax Lighting Districts

The Tax Lighting District Fund accounts for special tax lighting districts within unincorporated Lowndes County. Tax lighting districts are typically subdivisions but may be individual streets. Most often they are created through covenants but may also be created through petition. Once they are approved by the Board of Commissioners, the County takes over payments to the electric providers and the property owners are assessed a fee on their tax bill each year. The fund had shown a deficit for several years while the County studied the rate structure; however, the rates have now been adjusted and the fund should be out of the deficit within the next two years.

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	301,548	304,972	326,288	286,440	334,640	16.83%
Total	301,548	304,972	326,288	286,440	334,640	16.83%

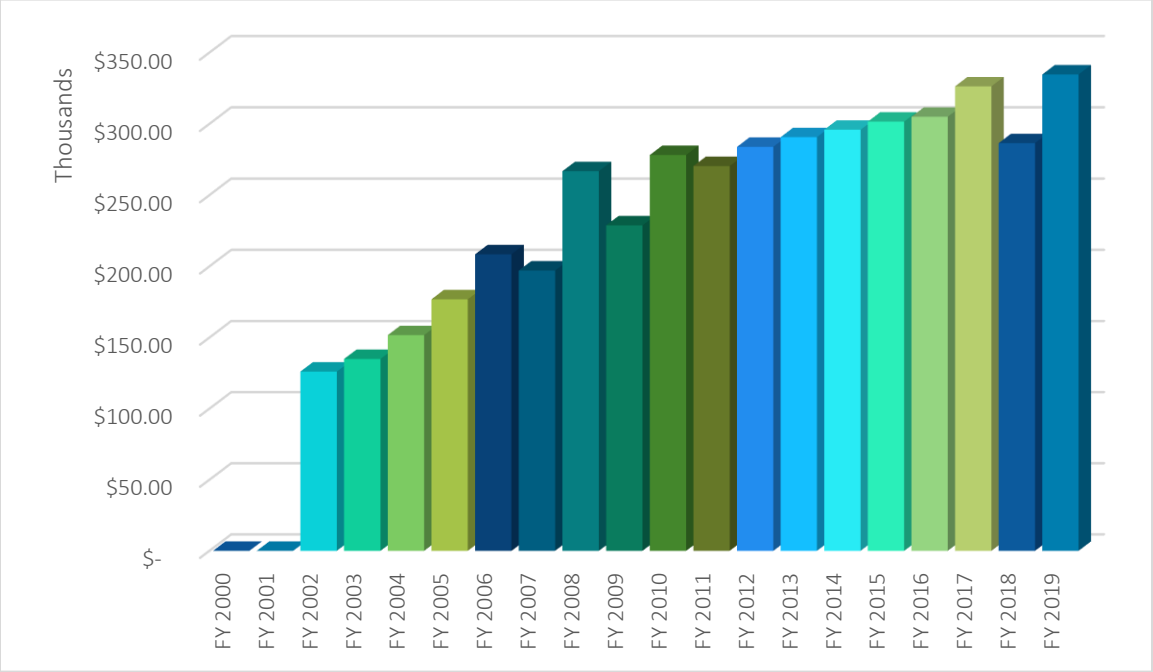


FIGURE 130 – TAX LIGHTING DISTRICT EXPENSE HISTORY

Return to Table of Contents

Equipment Maintenance Fund - Revenues by Source

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Charges for Service							
Recycling Sales	4.0	0.6	0.5	0.5	0.5	0.5	0.00%
Public Works – Motor Services	151.8	115.3	123.5	120.0	120.0	120.0	0.00%
Fleet Fund Overhead Charges	347.9	-	-	-	-	-	0.00%
Total Charges for Service	503.6	115.9	124.0	120.5	120.5	120.5	0.00%
Miscellaneous							
Rent	-	2,776.4	2,839.7	2,350.6	2,522.9	2,439.7	3.79%
Total Miscellaneous	-	2,776.4	2,839.7	2,350.6	2,522.9	2,439.7	3.79%
Operating Transfers							
Transfers In – Fleet Manager	-	747.9	-	-	-	-	0.00%
Total Operating Transfers	-	747.9	-	-	-	-	0.00%
Total Revenues	503.6	3,640.2	2,963.7	2,471.1	2,643.4	2,560.2	3.60%

Equipment Maintenance Fund Expenses by Function/Type

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Public Works							
Personal Services	447.9	436.0	455.6	450.9	481.9	498.3	10.50%
Services & Contracts	42.0	2,097.8	1,904.7	2,033.4	2,035.6	2,029.8	(0.18)%
Supplies & Materials	10.4	26.8	28.9	27.2	24.7	23.0	(15.51)%
Capital Outlay	18.5	3.0	-	-	-	-	0.00%
Total Public Works	508.8	2,563.6	2,389.1	2,511.6	2,542.2	2,551.0	1.57%
Non-Operating Expense							
Other Interest	-	1.2	0.5	-	-	-	0.00%
Total Non-Operating Expense	-	1.2	0.5	-	-	-	0.00%
Total Expenses	518.8	2,564.9	2,389.6	2,511.6	2,542.2	2,551.0	1.57%

Return to Table of Contents

Equipment Maintenance Fund
Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Personal Services							
Health Insurance	58.5	58.6	73.0	63.0	63.0	72.0	14.29%
Life Insurance	0.7	0.8	0.8	0.8	0.8	0.8	0.00%
Retirement	39.3	45.9	50.1	45.8	49.4	50.3	9.92%
Salaries – Regular	318.1	300.8	300.3	310.5	335.8	341.6	10.03%
Social Security	22.9	21.6	22.6	22.4	24.0	24.4	9.15%
Workers Compensation	8.5	8.2	8.7	8.5	9.0	9.1	7.05%
Total Personal Services	447.9	436.0	455.6	450.9	481.9	498.3	10.50%
Services & Contracts							
Compressed Natural Gas	-	0.6	7.2	6.5	6.5	6.5	0.00%
Contractual Services – Other	0.6	-	0.7	1.0	2.8	1.3	30.00%
Depreciation Expense	-	106.7	104.5	110.0	110.0	110.0	0.00%
Ed. & Training – Seminar	-	-	0.4	1.9	2.4	1.9	0.00%
Ed. & Training – Travel	-	-	0.1	0.5	0.5	0.5	0.00%
Facility Repair/Maint.	6.9	12.2	18.0	7.0	10.2	7.2	2.86%
Fees – Organizations	-	-	-	-	1.5	1.5	100.00%
Fleet Rental	25.2	24.5	30.1	33.2	27.4	26.6	(19.67)%
Gasoline & Diesel Fuel	-	876.4	876.6	850.0	850.0	850.0	0.00%
Other Equip. Repair/Maint.	2.7	-	3.4	1.0	1.5	1.5	50.00%
Parts, Lubricants & Tires	-	1,072.2	652.2	800.0	800.0	800.0	0.00%
Printing	0.1	0.5	-	0.2	0.3	0.2	0.00%
Rent/Lease	-	-	1.9	-	0.6	0.6	100.00%
Tag & Title	-	-	0.1	-	-	-	0.00%
Technology Fleet Rental	-	-	2.7	1.4	1.2	1.2	(15.65)%
Tire Disposal	-	1.4	1.7	2.0	2.0	2.0	0.00%
Uniforms	1.4	1.4	1.2	1.5	1.5	1.5	0.00%
Utilities – Cell Phones/Pagers	0.8	0.8	0.8	0.8	1.1	1.1	41.83%
Utilities – Electricity	3.2	2.7	3.2	3.0	2.7	2.7	(10.53)%
Vehicle/Equip. Repair/Maint.	2.4	-	201.0	215.0	215.0	215.0	0.00%
Total Services & Contracts	43.4	2,099.2	1,905.8	2,034.9	2,037.1	2,031.3	(0.18)%
Supplies & Materials							
Janitorial Supplies	(0.3)	0.1	2.3	0.2	2.0	1.4	600.00%
Program Supplies	4.2	15.7	15.0	13.5	10.1	9.0	(33.09)%
Safety Items	0.3	0.2	0.5	0.5	0.3	0.3	(47.37)%
Small Tools & Equipment	4.9	9.4	9.9	11.6	10.9	10.9	(6.46)%
Total Supplies & Materials	9.0	25.4	27.7	25.7	23.2	21.5	(16.42)%

Return to Table of Contents

Equipment Maintenance Fund
Expenses by Type/Line

(thousands)	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Request	FY 2019 Budget	Percent Change
Capital Outlay							
Other Capital Equipment	18.5	3.0	-	-	-	-	0.00%
Total Capital Outlay	18.5	3.0	-	-	-	-	0.00%
Non-Operating Expense							
Other Interest	-	1.2	0.5	-	-	-	0.00%
Total Non-Operating Expense	-	1.2	0.5	-	-	-	0.00%
Total Expenses	518.8	2,564.9	2,389.6	2,511.6	2,542.2	2,551.0	1.57%

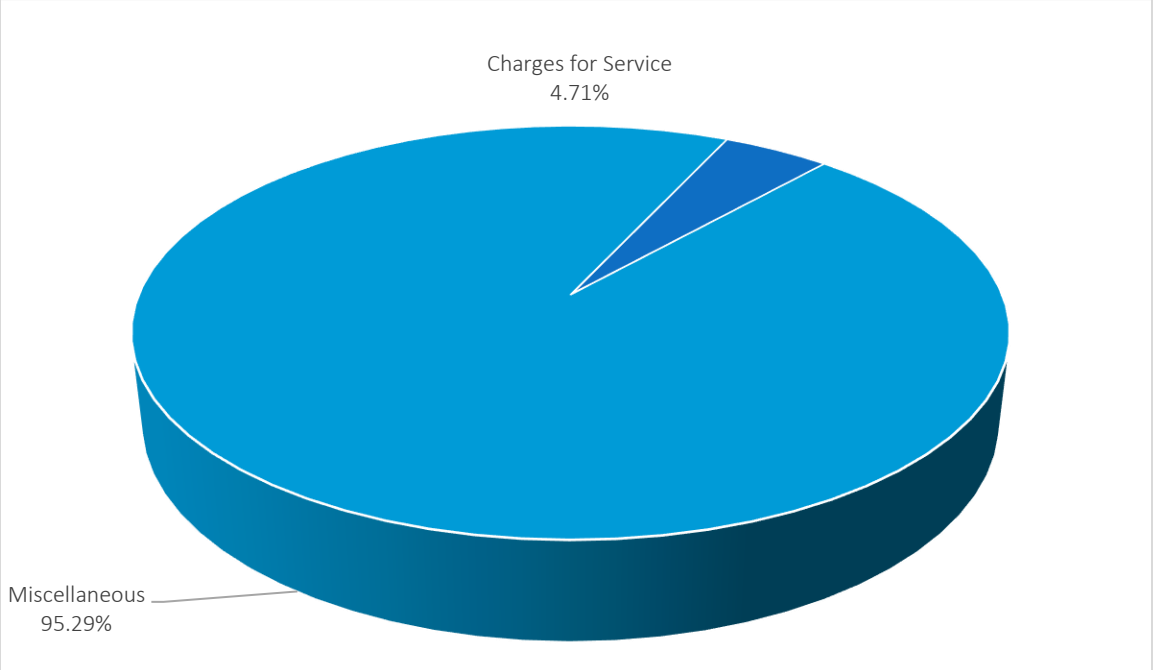


FIGURE 131 – EQUIPMENT MAINTENANCE FUND REVENUES BY SOURCE

Return to Table of Contents

Equipment Maintenance Fund

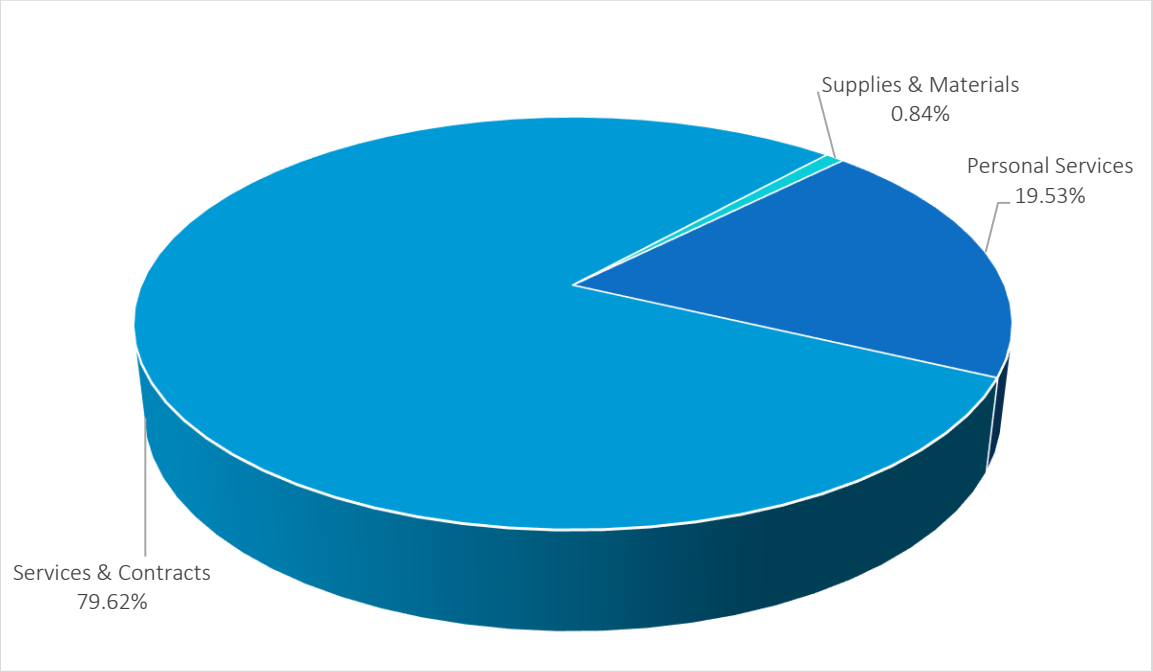


FIGURE 132 – EQUIPMENT MAINTENANCE FUND EXPENSES BY TYPE

Return to Table of Contents

Equipment Maintenance Fund – Shop Maintenance

Shop Maintenance accounts for the operation of the County equipment maintenance shop. The Shop provides maintenance for all County vehicles and equipment as well as for some outside agencies. Several years ago, the County also created a Fleet Manager Fund which "owned" all County vehicles and equipment and charged a rental fee to each department based on the average cost of operate. The Fleet Manager was merged into the Shop in FY 2016.

Accomplishments:

- Certified two EVT Mechanics

Challenges:

- Age of Fleet

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Personal Services	447,947	436,010	455,555	450,940	498,277	10.50%
Services & Contracts	31,305	2,083,683	1,883,140	2,024,421	2,020,868	(0.18)%
Supplies & Materials	7,101	14,694	14,785	17,235	14,810	(14.07)%
Total	486,353	2,534,386	2,353,480	2,492,596	2,533,955	1.66%

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Total	9	9	9	9	9	9	9	9	0.00%

Return to Table of Contents

Equipment Maintenance Fund – Shop Maintenance

Performance Measure	FY 2017	FY 2018	FY 2019	Commission Goal
Goal: To provide at least 8 hours of training per month Measure: # of hours of training	8	8	8	CGI: Citizen Safety & Quality of Life
Goal: To reduce downtime by 5% annually Measure: % of downtime	0%	5%	5%	CGIII: Financial Strength
Goal: To have at least 1 EVT and ASE Certified Mechanic Measure: # of EVT and ASE Certified Mechanics	2	2	2	CGIV: Efficient, Effective and Responsive Services

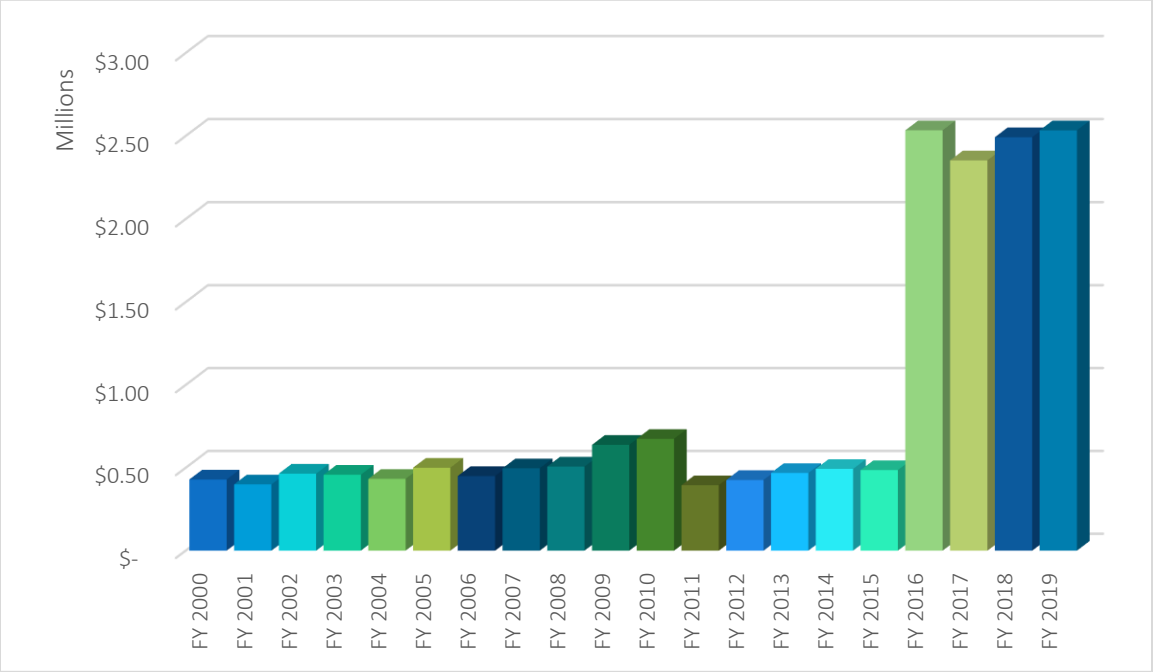


FIGURE 133 – SHOP MAINTENANCE EXPENSE HISTORY

Return to Table of Contents

Equipment Maintenance Fund – Fuel Center

The Fuel Center provides a centralized fuel distribution facility for all county vehicles and equipment. Other municipalities and authorities have access as well and pay for their usage monthly.

Expenses	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Percent Change
Services & Contracts	10,718	14,153	21,525	9,000	8,884	(1.29)%
Supplies & Materials	3,272	12,087	14,068	10,000	8,200	(18.00)%
Capital Outlay	18,464	3,000	-	-	-	0.00%
Total	32,455	29,240	35,593	19,000	17,084	(10.08)%

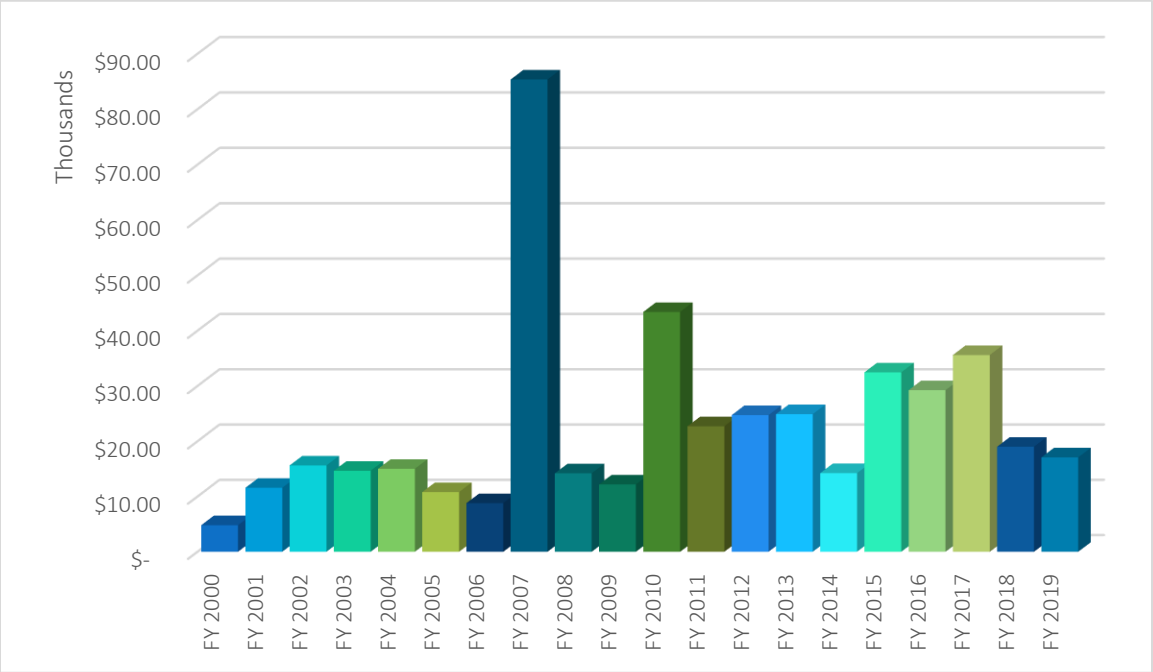


FIGURE 134 – FUEL CENTER EXPENSE HISTORY

Return to Table of Contents

Health Insurance Fund

The Health Insurance Fund accounts for the County's self-insured health care plan. Included in the expenses of the fund are the costs for the wellness program. The County contributes a portion based on the number of full-time employees. Employees and retirees who participate also pay a portion. Prior to 2010, workers compensation was in the Health Insurance Fund.

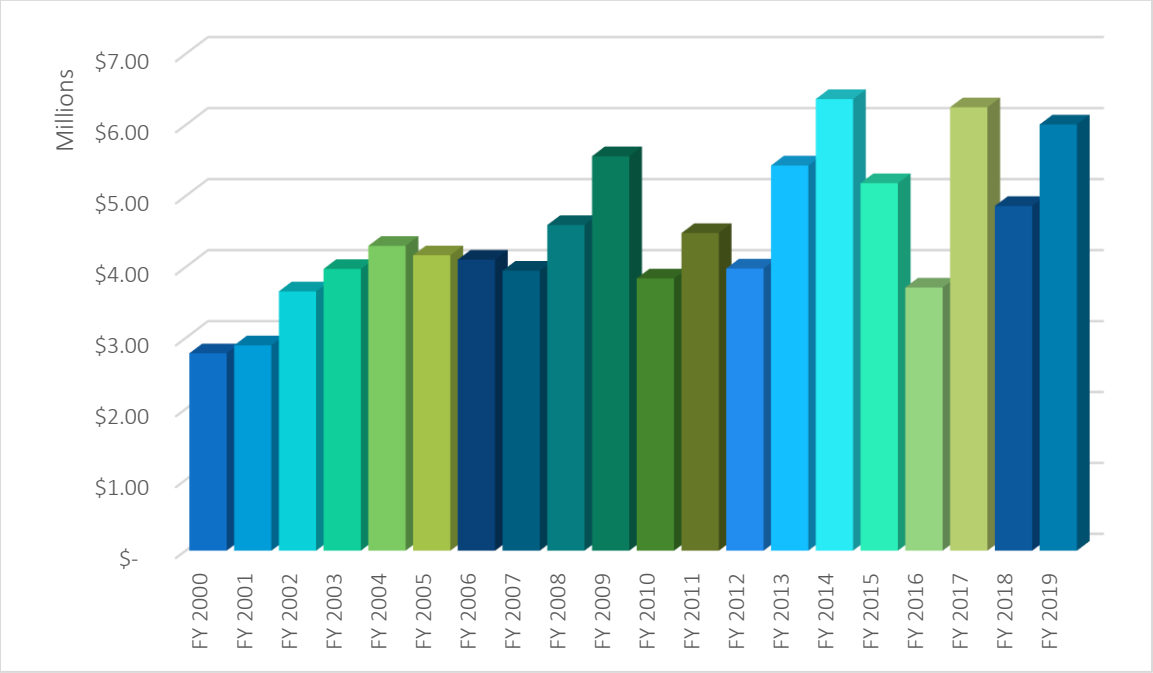


FIGURE 135 – HEALTH INSURANCE FUND EXPENSE HISTORY

Return to Table of Contents

Fleet Manager Fund

The Fleet Manager Fund was created to manage all of the rolling stock for Lowndes County. The Fund owned the vehicles and each department paid a rental cost based on the average cost of maintaining the vehicle or equipment and any associated debt service. The concept was that over time the fund would build equity and be able to replace vehicles. In FY 2016, the fund was moved into the Equipment Maintenance Fund.

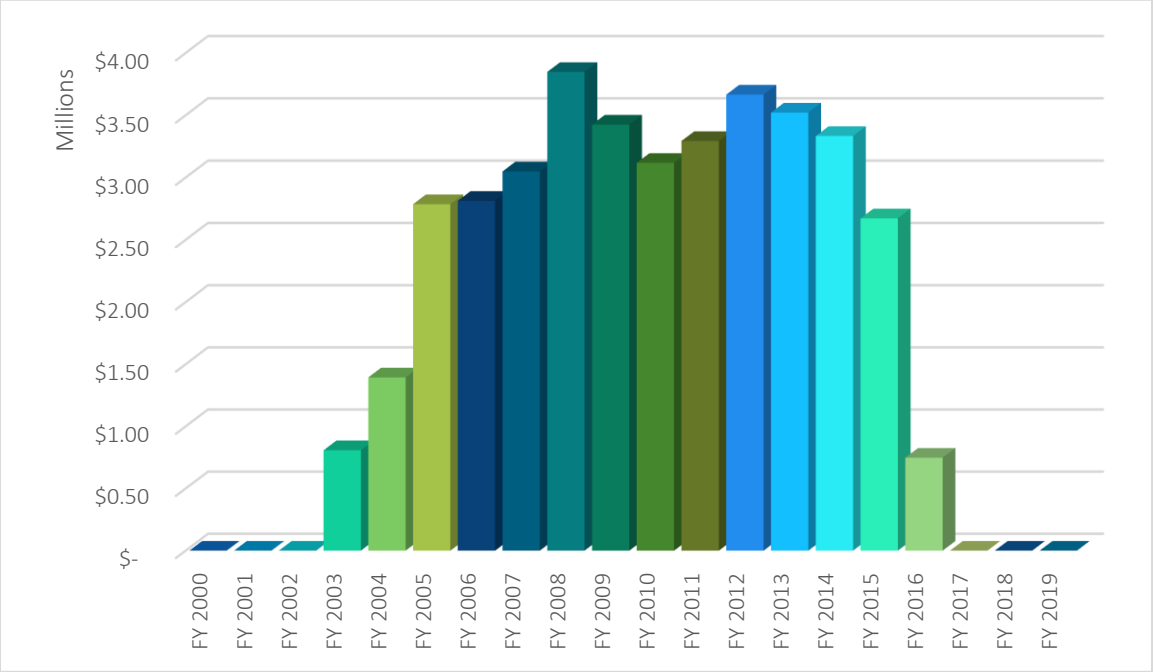


FIGURE 136 – FLEET MANAGER FUND EXPENSE HISTORY

Return to Table of Contents

Workers Compensation Fund

The Workers Compensation Fund manages the County's workers compensation program. Typically, the County has lower experience rates that those recommended by ACCG so adjustments are made annually. Prior to 2010, workers compensation was in the Health Insurance Fund.

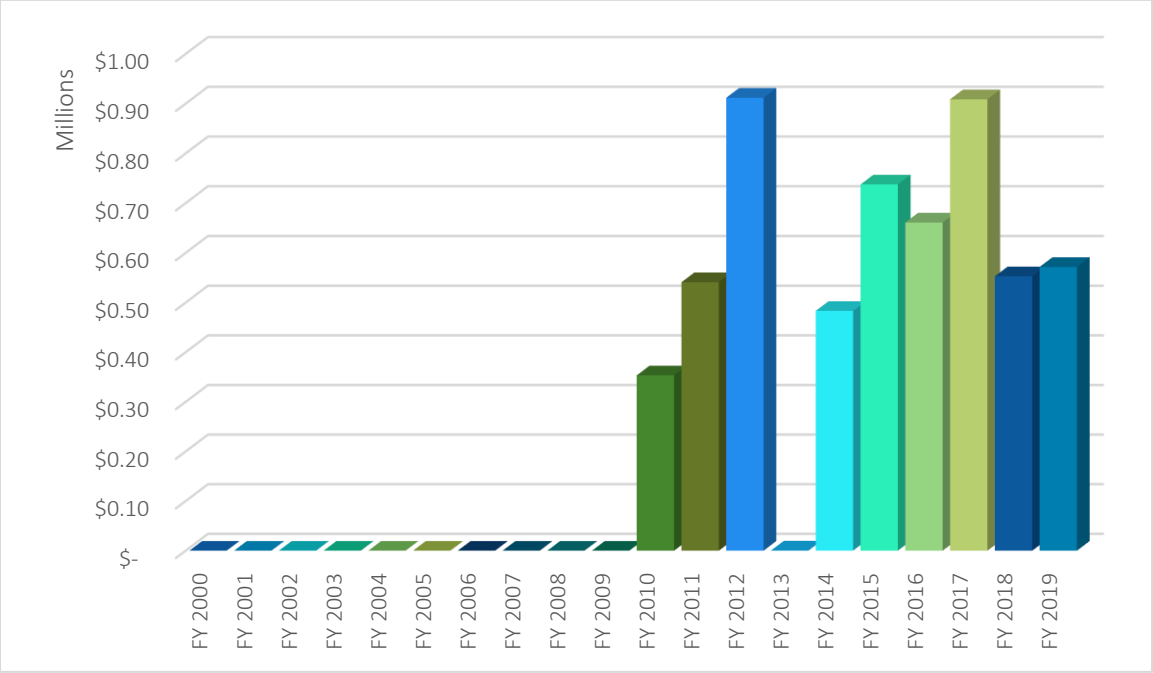


FIGURE 137 – WORKERS COMPENSATION FUND EXPENSE HISTORY

Return to Table of Contents

Technology Fleet Fund

Like the Equipment Fund, the Technology Fleet Fund charges a rental fee to departments for technology usage and management. The fund was created in 2017 to better manage technology, especially systematic replacement of equipment. The Fund is managed by the ITS department.

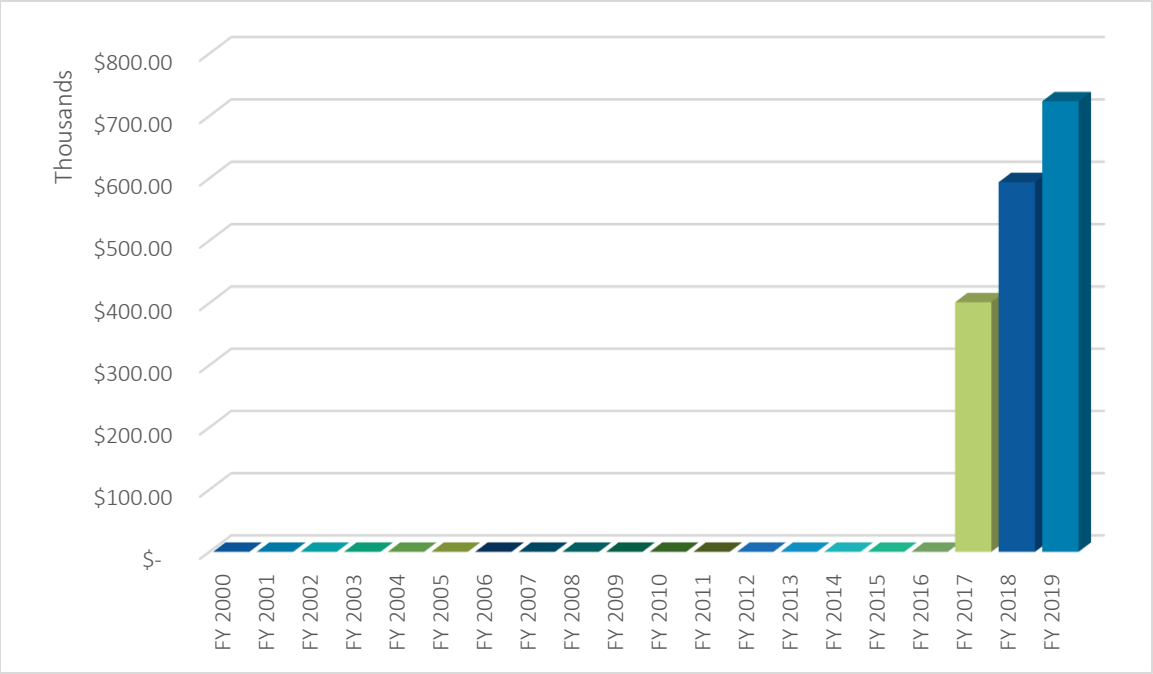


FIGURE 138 – TECHNOLOGY FLEET FUND EXPENSE HISTORY

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
General Fund:									
Board of Commissioners									
Chairman	1	1	1	1	1	1	1	1	0.00%
Commissioner	5	5	5	5	5	5	5	5	0.00%
Total	6	6	6	6	6	6	6	6	0.00%
County Clerk									
County Clerk/PIO	1	1	1	1	1	1	1	1	0.00%
Information Technician	1	-	1	1	1	1	1	1	0.00%
Administrative Clerk	-	1	1	1	1	1	1	1	0.00%
Administrative Assistant	-	1	-	-	-	-	-	-	0.00%
Administrative Assistant PT	2	-	-	-	-	-	-	-	0.00%
Administrative Clerk	1	1	-	-	-	-	-	-	0.00%
Total	5	4	3	3	3	3	3	3	0.00%
County Manager									
County Manager	1	1	1	1	1	1	1	1	0.00%
Executive Assistant	-	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Board of Elections									
Election Board Chair	1	1	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	-	1	1	1	1	1	1	1	0.00%
Election Technician	-	-	-	-	-	1	1	1	100.00%
Voter Registration Technician	1	1	1	1	1	-	-	-	(100.00)%
Administrative Clerk	2	1	1	1	1	1	1	1	0.00%
Part Time Clerk	2	2	2	2	2	2	2	2	0.00%
Total	10	10	10	10	10	10	10	10	0.00%
Finance									
Finance Director	1	1	1	1	1	1	1	1	0.00%
Chief Accountant	-	1	1	1	1	1	1	1	0.00%
Purchasing Agent	1	1	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Finance									
Accounts Clerk	-	1	1	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Co-Op Student	1	1	1	1	-	-	-	-	0.00%
Accountant	1	-	-	-	-	-	-	-	0.00%
Total	7	8	8	8	7	7	7	7	0.00%
Human Resources									
Human Resource Director	1	1	1	1	1	1	1	1	0.00%
Human Resource Analyst	1	1	1	1	1	1	1	1	0.00%
Payroll Technician	-	1	1	1	1	1	1	1	0.00%
Benefits Technician	-	1	1	1	1	1	1	1	0.00%
Human Resource Technician	2	-	-	-	-	-	1	-	0.00%
Total	4	4	4	4	4	4	5	4	0.00%
Information Technology Services									
ITS Director	1	1	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	1	1	1	1	0.00%
System Administrator	1	1	1	1	1	1	1	1	0.00%
ITS Manager/System Manager	-	-	-	-	-	-	1	-	0.00%
Sr. Network Technician	-	1	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	1	0.00%
Help Desk/Administrative Asst.	1	1	1	1	1	1	2	1	0.00%
Jr. System Administrator	-	-	-	1	1	1	1	1	0.00%
Computer Technician	1	-	-	-	-	-	-	-	0.00%
Total	7	7	7	8	8	8	10	8	0.00%
Tax Commissioner									
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Property Tax Manager	-	1	1	1	1	1	1	1	0.00%
Tag Supervisor	1	1	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	1	1	0.00%
Sr. Tag & Title Clerk	1	1	1	1	1	2	2	2	100.00%
Sr. Tax Clerk	1	1	1	1	1	-	-	-	(100.00)%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Tax Commissioner									
Account Auditor	-	1	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	8	8	8	8	0.00%
PT Tag Clerk	1	1	1	1	1	1	1	1	0.00%
Collections Auditor	1	-	-	-	-	-	-	-	0.00%
Tax Manager	1	-	-	-	-	-	-	-	0.00%
Total	21	21	21	21	21	21	21	21	0.00%
Board of Assessors									
Tax Assessor Chair	1	1	1	1	1	1	1	1	0.00%
Tax Assessor	2	2	2	2	2	2	2	2	0.00%
Chief Appraiser	1	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	-	3	3	3	3	3	-	3	0.00%
Real Property Appraiser I	3	-	-	-	-	-	3	-	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential Appraisal Team Leader	-	3	3	3	3	3	3	3	0.00%
Commercial Property Appraiser	1	2	2	2	2	2	2	2	0.00%
Land Appraiser	-	1	1	1	1	1	1	1	0.00%
GIS Coordinator/Mapper	-	1	1	1	1	1	1	1	0.00%
Sr. Personal Property Appraiser	-	1	1	1	1	-	-	-	(100.00)%
Mobile Home Digest Coordinator	-	1	1	1	1	-	-	-	(100.00)%
Appraisal Coordinator	-	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Sales Analyst	-	1	1	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	-	-	-	-	-	-	-	0.00%
Computer Specialist	1	-	-	-	-	-	-	-	0.00%
Data Processing Technician	1	-	-	-	-	-	-	-	0.00%
Mapper/Appraiser	1	-	-	-	-	-	-	-	0.00%
Real Property Appraiser	2	-	-	-	-	-	-	-	0.00%
Residential Land Appraiser/Sales	1	-	-	-	-	-	-	-	0.00%
Sr. Real Property Appraiser	1	-	-	-	-	-	-	-	0.00%
Total	24	24	24	24	24	22	22	22	(8.33)%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Facilities Maintenance									
Facilities Maintenance Technician	5	5	5	5	5	5	5	5	0.00%
Custodial Crewleader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	9	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Grounds Maintenance Worker	4	4	4	4	4	2	2	2	(50.00)%
Grounds Maintenance Crewleader	-	1	1	1	1	1	1	-	(100.00)%
Grounds Equipment Operator	3	3	3	3	3	1	1	1	(66.67)%
Grounds Equipment Supervisor	1	-	-	-	-	-	-	-	0.00%
Total	25	25	25	25	25	21	21	20	(20.00)%
County Engineer									
County Engineer	1	1	1	1	1	1	1	1	0.00%
Environmental Engineer	1	1	1	1	1	1	1	1	0.00%
Sr. Project Manager	-	2	2	2	2	1	1	1	(50.00)%
Sr. Engineering Technician	1	1	1	1	1	2	2	2	100.00%
Stormwater Engineer	1	1	1	1	1	1	1	1	0.00%
Engineering Design Technician	-	-	-	1	1	1	1	1	0.00%
New Construction Inspector	1	-	-	-	-	-	-	-	0.00%
Principal Engineering Inspector	1	-	-	-	-	-	-	-	0.00%
Total	6	6	6	7	7	7	7	7	0.00%
Superior Court									
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
Bailiff	3	5	5	5	5	5	5	5	0.00%
Official Court Reporter	5	5	2	2	2	2	2	2	0.00%
Law Clerk	2	2	2	2	2	2	2	2	0.00%
Total	15	17	14	14	14	14	14	14	0.00%
Clerk of Court									
Clerk of Superior Court	1	1	1	1	1	1	1	1	0.00%
Chief Clerk	1	1	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	3	4	4	4	4	3	3	3	(25.00)%
Deputy Clerk	9	8	8	8	8	9	9	9	12.50%
Court Clerk	8	8	8	9	9	9	9	9	0.00%
Total	22	22	22	23	23	23	23	23	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
State Court									
State Court Judge	1	2	2	2	2	2	2	2	0.00%
Judicial Administrative Specialist	-	1	1	2	2	2	2	2	0.00%
Court Reporter	1	1	1	1	1	-	-	-	(100.00)%
Court Coordinator	-	1	1	1	1	1	1	1	0.00%
Release Services Coordinator	-	-	-	1	1	1	1	1	0.00%
Court Reporter/Admin. Asst.	-	-	1	-	-	-	-	-	0.00%
Judicial Administrative Secretary	1	-	-	-	-	-	-	-	0.00%
Sr. Judicial Administrative Secretary	1	-	-	-	-	-	-	-	0.00%
Total	4	5	6	7	7	6	6	6	(14.29)%
Solicitor									
Solicitor	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	-	1	1	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	-	-	-	-	-	-	1	-	0.00%
Assistant Solicitor	1	1	1	1	1	1	2	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
Total	6	6	6	6	6	6	8	6	0.00%
Magistrate Court									
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge On-Call	-	-	-	-	1	-	-	-	(100.00)%
Magistrate Clerk of Court	-	1	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	-	1	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	5	5	0.00%
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	1	1	0.00%
Chief Clerk	1	-	-	-	-	-	-	-	0.00%
Magistrate Court Clerk	1	-	-	-	-	-	-	-	0.00%
Total	11	11	11	11	12	11	11	11	(8.33)%
Probate Court									
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Probate Court									
Sr. Deputy Clerk	2	2	2	2	2	2	2	2	0.00%
Deputy Clerk	2	2	2	2	2	2	3	2	0.00%
Deputy Clerk PT	-	-	-	-	-	-	-	1	100.00%
Associate Probate Judge	-	-	1	-	-	-	-	-	0.00%
Total	6	6	7	6	6	6	7	7	16.67%
Juvenile Court									
Juvenile Legal Representative	1	1	1	1	1	1	1	1	0.00%
Juvenile Court Judge	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Alternative Dispute Resolution									
ADR Administrative Assistant	-	-	-	-	1	1	1	1	0.00%
Total	-	-	-	-	1	1	1	1	0.00%
Probation									
Probation Director	-	-	-	-	-	1	1	1	100.00%
Probation Officer	-	-	-	-	-	-	5	5	100.00%
Administrative Assistant	-	-	-	-	-	-	1	1	100.00%
Court/Probation Officer	-	-	-	-	-	-	1	1	100.00%
Total	-	-	-	-	-	1	8	8	100.00%
Sheriff – Administration									
Sheriff	1	1	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	12	12	12	12	12	11	11	11	(8.33)%
Chief Deputy	1	1	1	-	-	-	-	-	0.00%
Major	1	1	1	-	-	-	-	-	0.00%
Total	17	17	17	15	15	14	14	14	(6.67)%
Sheriff – Enforcement									
Captain	4	4	4	4	4	5	5	5	25.00%
Lieutenant	9	9	9	9	9	9	9	9	0.00%
Staff Sergeant	8	9	9	9	9	10	10	10	11.11%
Sergeant	10	10	10	10	10	10	10	10	0.00%
Corporal	6	4	4	3	3	4	4	4	33.33%
Investigator	25	25	23	23	23	22	22	22	(4.35)%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Sheriff – Enforcement									
Deputy	48	51	51	52	52	47	47	47	(9.62)%
DARE Officer	2	2	2	2	2	2	2	2	0.00%
Resource Officer	6	6	7	7	7	10	10	10	42.86%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
Training Officer	1	-	-	-	-	-	-	-	0.00%
Total	121	122	121	121	121	121	121	121	0.00%
Sheriff – Jail									
Captain	1	1	1	1	1	1	1	1	0.00%
Staff Sergeant	5	6	6	5	5	5	5	5	0.00%
Sergeant	4	4	4	4	4	5	5	5	25.00%
Corporal	4	4	4	5	5	5	5	5	0.00%
Deputy Sheriff – Transport	-	-	-	6	6	6	6	6	0.00%
Jail Operations Officer	69	67	67	67	67	66	66	66	(1.49)%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Custodian	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	-	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
Lieutenant	2	2	2	-	-	-	-	-	0.00%
Total	99	98	98	102	102	102	102	102	0.00%
Animal Services									
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Control Field Supervisor	-	-	-	-	-	1	1	1	100.00%
Animal Control Officer	4	5	5	5	5	4	4	4	(20.00)%
Sr. Animal Shelter Attendant	-	-	-	1	1	1	1	1	0.00%
Animal Shelter Attendant	5	4	3	3	3	3	3	3	0.00%
PT Animal Shelter Attendant	2	4	4	4	4	4	4	4	0.00%
Kennel Attendant	-	-	1	-	-	-	-	-	0.00%
Total	12	14	14	14	14	14	14	14	0.00%
Emergency Management									
Emergency Management Director	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Coroner									
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Public Works – Administration									
Public Works Director	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	1	2	2	2	2	2	2	2	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Instrument Technician	1	1	1	1	1	1	1	1	0.00%
Survey Crew Supervisor	-	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	-	-	-	-	-	-	-	0.00%
Party Chief	1	-	-	-	-	-	-	-	0.00%
Total	6	6	6	6	6	6	6	6	0.00%
Grading									
Grading Supervisor	1	1	1	1	1	1	1	1	0.00%
Motor Grader Operators	6	6	6	6	6	6	6	6	0.00%
Total	7	7	7	7	7	7	7	7	0.00%
Patching									
Patching Crewleader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
Total	3	3	3	3	3	3	3	3	0.00%
Signs									
Sr. Sign Maintenance Worker	1	1	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Road Maintenance									
Drainage Crew Supervisor	-	2	2	2	2	2	2	2	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	3	3	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
Heavy Equipment Operator	7	7	7	7	7	7	7	7	0.00%
Road Maintenance Worker	5	5	5	5	5	5	5	5	0.00%
Mowing Crewleader	-	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Road Maintenance									
Ditching Crew Supervisor	2	-	-	-	-	-	-	-	0.00%
Road Mowing Supervisor	1	-	-	-	-	-	-	-	0.00%
Road Superintendent	1	1	1	-	-	-	-	-	0.00%
Total	27	27	27	26	26	26	26	26	0.00%
Road Construction									
Construction/Transport Supervisor	1	1	1	1	1	1	1	1	0.00%
Material Transport Crewleader	-	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	2	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	-	1	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	5	5	0.00%
Material Transport Crew Supervisor	1	-	-	-	-	-	-	-	0.00%
Total	9	9	9	9	9	9	9	9	0.00%
General Fund	490	495	493	497	497	489	502	496	(0.20)%
Commissary									
Custodian	1	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
DUI Accountability Grant									
DUI Court Coordinator	-	-	-	1	1	1	1	1	0.00%
Total	-	-	-	1	1	1	1	1	0.00%
Alternative Dispute Resolution									
ADR Administrative Assistant	1	1	1	1	-	-	-	-	0.00%
Secretary	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	1	1	1	1	0.00%
LCSO – HEAT Grant									
Deputy Sheriff – HEAT	-	-	3	3	3	3	3	3	0.00%
Total	-	-	3	3	3	3	3	3	0.00%
Solicitor – VOCA Grant									
Victim Advocate	1	1	2	2	2	2	2	2	0.00%
Total	1	1	2	2	2	2	2	2	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Solicitor – VAWA Grant									
Victim Advocate	-	-	-	-	-	-	1	-	0.00%
Assistant Solicitor	-	-	-	-	-	-	-	1	100.00%
Total	-	-	-	-	-	-	1	1	100.00%
Jail Operations									
Maintenance Coordinator	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%
911 Operations									
911 Director	1	1	1	1	1	1	1	1	0.00%
Operations Supervisor	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
Accreditation Manager	1	1	1	1	1	1	1	1	0.00%
Telecommunications Specialist	11	11	11	13	13	13	13	13	0.00%
Telecommunications Officer	10	11	12	13	13	13	13	13	0.00%
System Manager	-	1	1	1	1	1	1	1	0.00%
Administrative Assistant	-	1	1	1	1	1	1	1	0.00%
PT Telecommunications Specialist	-	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	-	-	-	-	-	-	-	0.00%
PT Telecommunications Clerk	1	-	-	-	-	-	-	-	0.00%
PT Telecommunications Technician	-	1	-	-	-	-	-	-	0.00%
System Analyst	1	-	-	-	-	-	-	-	0.00%
Total	36	38	38	41	41	41	41	41	0.00%
Solicitor – Victim/Witness									
Sr. Victim Advocate	-	1	1	1	1	1	1	1	0.00%
PT Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Victim Advocate	1	-	-	-	-	-	-	-	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Fire/Rescue									
Fire Chief	1	1	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	1	1	0.00%
Fire Prevention Officer	-	1	1	1	1	1	1	1	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
Logistics Officer	-	-	-	-	-	-	1	-	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Fire/Rescue									
Code Enforcement Officer	-	4	4	3	3	3	-	-	(100.00)%
Administrative Assistant	-	-	-	1	1	1	1	1	0.00%
Sergeant	3	3	3	3	3	3	3	3	0.00%
Lieutenant	-	-	-	-	-	-	3	-	0.00%
Firefighter/First Responder	9	9	9	9	9	9	6	9	0.00%
Fire/Enforcement Inspector	1	-	-	-	-	-	-	-	0.00%
Zoning/Enforcement Officer	4	-	-	-	-	-	-	-	0.00%
Total	20	20	20	20	20	20	18	17	(15.00)%
Mosquito Control									
Mosquito Control Technician	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%
County Planner									
County Planner	1	1	1	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Zoning									
Zoning Administrator	1	1	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	1	1	0.00%
Zoning Coordinator	-	-	-	-	-	1	1	1	100.00%
Zoning Analyst	-	1	1	1	1	-	-	-	(100.00)%
Code Enforcement Officer	-	-	-	-	-	-	3	3	100.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
Total	3	3	3	3	3	3	6	6	100.00%
Special Revenue Funds	70	72	76	80	79	79	81	80	1.27%
Water & Sewer – Operations									
Utilities Director	1	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Utilities Maintenance Technician	-	2	2	2	2	2	2	1	(50.00)%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
Customer Service Clerk	2	2	3	3	3	3	3	3	0.00%
Utilities Service Worker	10	10	10	8	8	8	10	9	12.50%
Sr. Utilities Maintenance Worker	1	1	1	1	1	1	2	2	100.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Actual	FY 2019 Request	FY 2019 Budget	Percent Change
Water & Sewer – Operations									
Sr. Operations Technician	-	-	-	1	1	1	1	1	0.00%
Wastewater Facilities Technician	-	-	-	1	1	1	1	1	0.00%
Utilities Maintenance Worker	2	-	-	-	-	-	-	-	0.00%
Total	19	19	20	20	20	20	22	21	5.00%
Water & Sewer – Moody									
Utility Service Worker	-	-	-	1	1	1	1	1	0.00%
Sr. Utility Maintenance Technician	-	-	-	1	1	1	1	1	0.00%
Utility Operations Supervisor	-	-	-	1	1	1	1	1	0.00%
Total	-	-	-	3	3	3	3	3	0.00%
Enterprise Funds	19	19	20	23	23	23	25	24	4.35%
Shop Maintenance									
Mechanic	5	3	3	3	3	3	3	3	0.00%
Welder	1	1	1	1	1	1	1	1	0.00%
Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Inventory Control Technician	1	1	1	1	1	1	1	1	0.00%
Lead Sr. Mechanic	-	-	-	-	-	1	1	1	100.00%
Sr. Mechanic	-	2	2	2	2	1	1	1	(50.00)%
Mechanic's Helper	1	1	1	1	1	1	1	1	0.00%
Total	9	9	9	9	9	9	9	9	0.00%
Internal Service Funds	9	9	9	9	9	9	9	9	0.00%
Total Positions	588	595	598	609	608	600	617	609	0.16%

Return to Table of Contents

Millage History

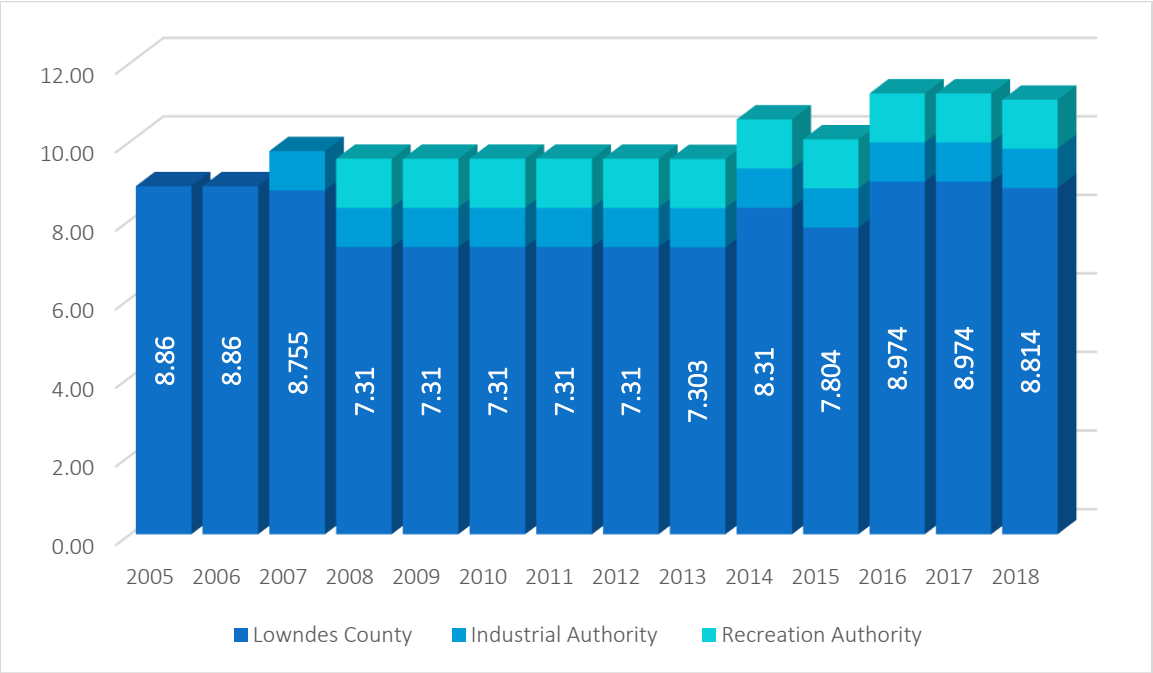


FIGURE 139 - MILLAGE HISTORY

Return to Table of Contents

Five Year Projection

The following financial projections are used for planning and analysis purposes. Assumptions are based on historical trends and current economic conditions.

General Fund:

Tax Revenues: Following the direction of the Board, there are no assumptions of a millage increase included in this projection. Tax revenues are projected based on a rolling average of the past three years growth. On average, property taxes increases have been around 4.5% annually, but for the purposes of this model, 3.5% is used. Local option sales tax has been declining or flat in recent years but has shown signs of bouncing back in FY 2018. Based on this recovery, a very modest increase of 3.5% is used in the model.

Other Revenues: Year one projections are based very closely on pre-audit FY 2018 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

- 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 very conservative.
- With the adjustments to the jail housing rate, prisoner housing revenues are also improving.
- Other general fund revenues remain steady with slight increases from year to year.

Expenditures: Projected expenditures are based on plans and input from departments as well as historical trends and adjustments. The model does assume that some positions will be added over the next five years.

- Personal Services: At the end of FY 2010, a large number of positions were eliminated, most of which have not been added back. While the County has worked very hard to improve efficiencies, increases in population and demands will require that some of those positions are reinstated. The County also anticipates a merit increase annually although a COLA is necessary at times. Increases and retirement and health insurance claims have pushed the anticipated growth in this expenditure up even further.

Return to Table of Contents

Five Year Projection

- Services & Contracts: A major portion of this line is for utility costs. While the cost of utilities has increased slightly over time, the County works to eliminate any unnecessary costs and duplications. On average, utility costs grown at a very modest rate. Another major portion of this line is Appropriations. This is primarily outside agency funding and funding for the public safety radio system. While 2019 reflects some upgrades to the radio system, future years should decline through efficiencies. Outside agency funding should remain virtually flat.
- Capital Outlay: With the completion of major software projects in ITS, the majority of expenditures in this line will relate to facilities improvements. Public Works plans ahead for these upgrades and so capital should remain relatively flat.
- Debt Service: 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. This is also a small amount of debt for ITS hardware that will be paid off in 2020. There are no current plans to incur further debt.
- Operating Transfers: The Emergency Communications Fund currently receives a subsidy from the General Fund to cover costs of the 911 Center. The amount of the transfer is anticipated to grow by approximately 3.5% annually based on historical needs of the fund.

The following table depicts the annual growth rates applied to each category of expenditures:

Expenditure Category	FY 2020	FY 2021	FY 2022	FY 2023
Personal Services	5.00%	5.00%	5.00%	5.00%
Utilities	1.00%	1.00%	1.00%	1.00%
Appropriations	1.00%	1.00%	1.00%	1.00%
Other Services & Contracts	1.00%	1.00%	1.00%	1.00%
Supplies & Materials	1.00%	1.00%	1.00%	1.00%
Capital Outlay	1.00%	1.00%	1.00%	1.00%
Debt Service	Varies depending on debt service schedule			
Transfers Out	3.50%	3.50%	3.50%	3.50%

Return to Table of Contents

Five Year Projection

(in $1,000s)	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Revenues					
Property Tax	35,302.0	36,537.6	37,816.4	39,140.0	40,509.9
LOST	12,000.0	12,420.0	12,854.7	13,304.6	13,770.3
Other Tax Revenues	615.0	621.2	627.4	633.7	640.0
Licenses & Permits	5.0	5.0	5.0	5.0	5.0
Intergovernmental	489.5	494.4	499.3	504.3	509.3
Charges for Service	3,972.5	4,012.2	4,052.3	4,092.8	4,133.7
Fines & Forfeitures	2,100.0	2,142.0	2,184.8	2,228.5	2,273.1
Investment Income	85.0	88.0	91.1	94.3	97.6
Miscellaneous	45.0	45.5	46.0	46.5	47.0
Other Sources	1,085.0	1,095.9	1,106.9	1,118.0	1,129.2
Total Revenues	55,699.0	57,461.8	59,283.9	61,167.7	63,115.1
Expenditures					
Personal Services	28,515.4	29,941.2	31,438.3	33,010.2	34,660.7
Utilities	1,352.8	1,366.3	1,380.0	1,393.8	1,407.7
Appropriations	10,847.1	10,955.6	11,065.2	11,175.9	11,287.7
Contingency	959.7	950.0	950.0	950.0	950.0
Other Services & Contracts	9,588.3	9,684.2	9,781.0	9,878.8	9,977.6
Supplies & Materials	362.7	366.3	370.0	373.7	377.4
Capital Outlay	1,761.4	1,500.0	1,515.0	1,530.2	1,545.5
Debt Service	1,255.5	1,255.5	1,047.4	1,047.4	1,047.4
Operating Transfers	1,069.5	1,106.9	1,145.6	1,185.7	1,227.2
Total Expenditures	55,699.0	57,126.0	58,692.5	60,545.7	62,481.2
Fund Balance Added (Used)	-	335.8	591.4	622.0	633.9
Fund Balance Projection	15,924.3	16,260.1	16,851.5	17,473.5	18,107.4
Estimated Days of Fund Balance	104	104	105	105	106

Return to Table of Contents

Glossary of Terms

1,2,3…

4-H: A youth development program which focuses on teaching life skills. The four H's stand for Head, Heart, Hands and Health.

800MHz: The public safety radio system which allows Lowndes County emergency and support personnel and other surrounding emergency services to communicate directly.

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 period.

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 tax purposes.

Return to Table of Contents

Glossary of Terms

Aa

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 improvement when necessary.

Bb

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

Balanced Budget: Revenues and fund balance exceed expenditures.

Bond: A written promise to pay a specified amount of money at a specified date or dates together with periodic interest at specified rates.

Bond Counsel: Legal counsel that gives opinions of tax-exempt status and other matters regarding bond issues.

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

BRAC: An acronym for the Base Closure and Realignment Commission.

Budget: The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

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 personal services without approval of the Board of Commissioners.

Return to Table of Contents

Glossary of Terms

Bb

Budget Adoption: The formal approval of the budget by the Board of Commissioners.

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 a budget.

Budget Committee: The team responsible for management of the budget process from year to year. The Budget Committee is made up of the County Manager, Finance Director and appointed staff.

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

Budget Document: The instrument prepared by the County staff and presented to the Board of Commissioners as a comprehensive financial program for consideration and adoption.

Budget Package: The official budget worksheets and associated documents used to gather information from departments for input into the budget.

Budget Resolution: The official enactment of 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 relevant data behind the final document.

Budget Year (Cycle/Period): The fiscal year of the County, beginning July 1 and ending June 30.

Return to Table of Contents

Glossary of Terms

Bb

Budgetary Control: The control or management of a governmental unit for purposes of operating within the approved budget.

Cc

CAD – Computer Aided Dispatch: A system which facilitates the prompt dispatch of appropriate emergency services 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 Plan (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 $7,500 are not considered capital outlay.

Capital Project Fund: A governmental type fund which accounts 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.

Return to Table of Contents

Glossary of Terms

Cc

CDBG: An acronym for Community Development Block Grants.

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

CIP: See Capital Improvement Program.

COAM: An acronym for Coin Operated Amusement Machines.

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 use and development of property in Lowndes 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 the Board of Commissioners or the County Manager.

CVDA – Central Valdosta Development Authority: The Authority manages the development and enhancement of downtown Valdosta.

Dd

Debt Limit: The maximum amounts of debt or debt service 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.

Return to Table of Contents

Glossary of Terms

Dd

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

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

DOT: An acronym for the Department of Transportation, generally 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.

EMA: An acronym for Emergency Management Agency, typically referring to Lowndes EMA.

EMS – Emergency Medical Services: Ambulance services.

EMT – Emergency Medical Technician: Specially trained personnel, often referred to as paramedics.

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 or services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily through fees and charges paid by the users of the system. Enterprise funds are typically for external customers.

Return to Table of Contents

Glossary of Terms

Ee

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

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

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

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

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

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

Ff

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.

FiFa – Fieri Facias: A judicial writ directing a Sheriff to satisfy a judgement from a debtor's property.

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

Return to Table of Contents

Glossary of Terms

Ff

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 and equipment.

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

FTE – Full-time Equivalent: Referring to personnel.

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

Fund Balance, Designated or Reserved: Refers to the excess of assets over liabilities which is designated or reserved for a specific purpose.

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

Fund Balances, Appropriations: Refers to funds appropriated and set aside for future use.

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

Return to Table of Contents

Glossary of Terms

Gg

GAAP – Generally Accepted Accounting Principles: Uniform minimum standards and guidelines 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).

GASB: An acronym for the Governmental Accounting Standards Board.

GASB 34: This statement established a new framework for governmental 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 main operating fund of the County, recording all financial transactions except those required to be accounted for in separate funds.

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

GFOA – Government Finance Officers Association: An organization established in 1906 to advance excellence in state and local government financial management.

GGFOA – Georgia Government Finance Officers Association: The Georgia chapter of GFOA.

GIS – Geographic Information System: A product of the Southern Georgia Regional Commission that collects specific data and ties it to the mapping 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 or fiduciary funds.

Return to Table of Contents

Glossary of Terms

Gg

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: Refers to hazardous materials.

HB489 – Service Delivery Strategy Act: A legislation that requires all Georgia cities and counties to review their current provision of services to determine methods that make delivery of those services more efficient and 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 taxable value to qualifying residential property.

Return to Table of Contents

Glossary of Terms

Hh

HUD: An acronym for the US Department of Housing and Urban Development.

HVAC: An acronym for heating, ventilation and air-conditioning.

Ii

Infrastructure: The basis facilities, equipment and installations needed for a functional system or organization (ex. Roads, bridges, public buildings, etc.)

Intangible Property: A category of personal property that included 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 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 or government.

ITS: An acronym for 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.

Return to Table of Contents

Glossary of Terms

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 alcoholic beverage licenses and land disturbance permits.

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

LOST – Local Option Sales Tax: A one cent sales tax imposed and remitted to each government based on an agreement negotiated every ten years and used for property tax relief.

Mm

Major Fund: A fund whose revenues, expenditures/expenses, assets or liabilities are least 10 percent of the 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 equivalent to one-thousandth of a dollar of taxable assessed value.

Return to Table of Contents

Glossary of Terms

Mm

Millage Rate: The ad valorem tax rate expressed in the amount levied per thousand dollars of taxable assessed property value.

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 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.

New World Systems: The software providers for public safety.

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

Oo

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

Return to Table of Contents

Glossary of Terms

Oo

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

Odyssey: The software provider for the court system.

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

Operating Expenditures: 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 Taxes: Taxes collected as authorized by state law or county ordinance such as sales, alcohol and 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 and intangible property.

Return to Table of Contents

Glossary of Terms

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 law enforcement throughout the state.

Property Tax: 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 with 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 have been legally restricted for a specific purpose and not available for the appropriation and subsequent spending.

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

Return to Table of Contents

Glossary of Terms

Rr

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

Revenue: Funds that the County receives as income.

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

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

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

ROW – Right of Way: Typically refers to the area on the sides of roads that is reserved for maintenance and expansion.

Ss

SCBA – 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 data collection and controls the information system.

Service Delivery Strategy Act: See HB 489.

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

Return to Table of Contents

Glossary of Terms

Ss

Special Assessment: An amount appearing on the property tax bill for citizens in a geographical area who have agreed to pay the assessment for some purpose, generally such as paving.

Special Revenue Fund: A fund in which the revenues are designated to be used for specific purposes.

SPLOST – Special Purpose Local Option Sales Tax: A one percent tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and used for specific purposes.

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 & Materials: Expenditures for items such as office supplies, safety item and program supplies.

Tt

TAN – Tax Anticipation Note: Notes issued in anticipation of taxes and payable when those taxes are collected.

Tangible Property: A category of personal property that has a 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 from the obligation of paying taxes in whole or in part.

Return to Table of Contents

Glossary of Terms

Tt

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.

TSPLOST: A one cent tax enacted for transportation purposes.

Uu

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

ULDC – Unified Land Development Code: Lowndes County's code which identifies zoning and land use standards which apply to unincorporated properties.

USDA: An acronym for the United States Department of Agriculture.

USGS – United State Geological Survey: An agency under the Department of the Interior that manages water, biological, emergency and mineral resources.

Vv

VALOR/GIS: An acronym for the Valdosta Lowndes Regional Geographic Information System.

VOIP – Voice Over Internet Protocol: The telephone technology utilized by Lowndes County which makes telephone calls over broadband rather than analog lines.

Return to Table of Contents

Glossary of Terms

Ww

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

West Nile Virus: A severe mosquito-borne illness.

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

Return to Table of Contents