

Operating Budget Fiscal Year 2020

Lowndes County, Georgia

www.lowndescounty.com

Lowndes County
GEORGIA

Key Personnel

Budget Committee:

Joseph D. Pritchard, County Manager

Stephanie L. Black, Finance Director

K. Paige Dukes, County Clerk

Kevin Beals, Human Resource Director

Crystal McGhin, Chief Accountant

Suzanne Beals, Sr. Receivables Clerk

Management Team:

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, Fire Chief/EMA Director

Linda Patelski, Animal Services Director

Robin Cumbus, Public Works Director

Danny Weeks, 911 Director

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, 2018

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, 2018. 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 thirteen 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, 2018. In order to be awarded this certificate, a government must publish an easily understandable and efficiently organized CAFR that satisfied 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 thirteen consecutive years.

Table of Contents

Introduction:	
Transmittal Letter	10
Commission Goals	18
How to Use This Document	21
A History of Lowndes County	22
Community Profile	25
County Maps	30
The Budget Process	31
The Budget Calendar	32
Budgeting and Accounting Controls	33
Fund Structure and Basis of Accounting	34
Functional Units	37
Financial Policies	
Accounting and Auditing Policy	39
Budget and Equity Policy	40
Capital Improvement Plan Policy	42
Investment Policy	43
Debt Management Policy	46
Grants Management Policy	50
Organizational Structure	53
Personnel Summary	54
Financial Summary:	
Financial Summary	57
General Fund	59
Commissary Fund	60
Drug Seizures Fund	61
Law Library Fund	62
Accommodation Excise Tax Fund	63
Intergovernmental Grants Fund	64
Jail Operations Fund	65
Drug Abuse Treatment Fund	66

Table of Contents

Financial Summary:		
	Emergency Communications Fund	67
	Victim/Witness Fund	68
	Special Services Fund	69
	SPLOST V Fund	70
	Judicial/Administrative and Jail Construction Fund	71
	SPLOST VI Fund	72
	SPLOST VII Fund	73
	TSPLOST 2019 Fund	74
	Public Roads - LMIG Fund	75
	CDBG Second Harvest Construction Fund	76
	CDBG Children's Advocacy Center Construction Fund	77
	Water & Sewer Fund	78
	Landfill Fund	79
	Tax Lighting District Fund	80
	Equipment Maintenance Fund	81
	Health Insurance Fund	82
	Fleet Manager Fund	83
	Workers Compensation Fund	84
	Technology Fleet Fund	85
Revenues by Source		86
Revenue Charts		89
Revenue Sources and Assumptions		90
Expenditures/Expenses by Fund and Function		107
Expenditures/Expenses by Fund and Type		110
Expenditure/Expense Charts		114
Fund Balance/Fund Equity History		115
Debt Service		117
Capital Improvements		121

Table of Contents

General Fund:	
Revenues by Source	128
Revenue Charts	130
Expenditures by Type and Line	131
Expenditure Charts	134
Board of Commissioners	135
County Clerk	137
County Manager	140
Board of Elections	143
Finance	146
Human Resources	149
Information Technology Services	152
Tax Commissioner	155
Board of Assessors	158
Facilities Maintenance	161
County Engineer	164
Superior Court	167
Community Corrections	169
Clerk of Court	172
State Court	175
Solicitor General	178
Magistrate Court	180
Probate Court	183
Juvenile Court	186
Probation	188
Sheriff	190
Animal Services	192
Emergency Management	195
Coroner	198

Table of Contents

General Fund:		
	Public Works - Administration	200
	Road Maintenance	203
	Road Construction	206
	Non-Departmental	209
	County Attorney	
	ITS Projects	
	General Facilities	
	NPDES - Stormwater	
	Contingency	
	District Attorney	
	District Court Administrator	
	Alternative Dispute Resolution	
	Public Defender	
	Emergency Medical Services	
	Traffic Lighting	
	Mental Health	
	Public Health	
	Extension Service	
	Family Services	
	Library	
	Moody Support Group	
	Industrial Authority	
	Parks and Recreation Authority	
	Board of Equalization	
	Operating Transfers	
Special Revenue Funds:		
Commissary Fund		210
	Sheriff - Commissary	213

Table of Contents

Special Revenue Funds:	
Drug Seizures Fund	214
Law Library Fund	215
Accommodation Excise Tax Fund	216
Intergovernmental Grants Fund	217
Jail Operations Fund	220
Sheriff - Jail	222
Drug Abuse Treatment Fund	223
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	242
Fire Rescue	243
Code Enforcement	246
Mosquito Control	248
County Planner	250
Zoning	253
Non-Departmental	256
Contingency	
SGRC Dues	
Arts Commission	
Airport Authority	
Planning Commission/MPO	
VALOR/GIS	
Operating Transfers	

Table of Contents

Enterprise Funds:	
Water and Sewer Fund	257
Facilities Maintenance	261
Water and Sewer - Operations	262
Water and Sewer - Moody	265
Landfill Fund	267
Landfill	270
Litter and Beautification Program	271
Tax Lighting District Fund	273
Tax Lighting Districts	274
Internal Service Funds:	
Equipment Maintenance Fund	275
Shop Maintenance	278
Fuel Center	281
Health Insurance Fund	283
Fleet Manager Fund	284
Workers Compensation Fund	285
Technology Fleet Fund	286
Appendices:	
Approved Positions	287
Millage History	297
Five-Year Projections	298
Glossary of Terms	301

June 25, 2019

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, 2020. 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 this 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 retreat, the Board determines the goals and objectives for the coming year. This sets the tone for the new budget and gives management and staff direction as we prepare the documents for presentation.

Return to Table of Contents

Additionally, the County contracts as necessary for studies and plans to assist with the process including a Pay Plan, Merit Increase Plan, Capital Improvement Plan, Comprehensive Plan, Water and Sewer Master Plan and Water and Sewer Rate Study. These various sources are all considered in formulating the new budget as well as the impact of any new demands, changes in population, inflation or legislative changes.

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

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

Accomplishments:

* GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Presentation Award from GFOA for the thirteenth consecutive year for its budget beginning July 1, 2018.
* GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the twelfth consecutive year for its CAFR for the year ending June 30, 2018.

Return to Table of Contents

* Bond Rating: Lowndes County maintains an excellent bond rating. The most recent ratings were Aa2 from Moody's and AA- from Standard and Poor's. While the outlook for Moody's was recently adjusted to a negative outlook due to the hospital authority's bonds, the rating remains the same. We feel that this is temporary and steps are already being taken that should return the outlook to positive. [1]

Events:

* Millage Rate: Lowndes County made a minor adjustment to the millage rate for 2018, reducing the county portion from 8.974 mills to 8.814 mills. It is the goal of the Board to pass a budget with no expectation of a millage increase for 2020.
* Banking Services: During 2019, Lowndes County moved its comprehensive banking services to Ameris Bank.
* Employee Compensation: In the prior year budget, a COLA was put into place for all employees. However, at the beginning of the fiscal year, some additional changes were put into place which resulted in inequities in the pay scale. In order to correct those inequities, some adjustments were included in the proposed budget for fiscal year 2020.
* Odyssey Court System: In the summer of 2018, the courts went live with a new, comprehensive courts software package. While there are still some slight issues to be worked out, the system should save time and eliminate some of the risks of human error from the old system which required some data to be entered multiple times throughout the system.
* Moody Air Force Base Water and Wastewater System: During 2017, Lowndes County entered into a contract to service Moody's water and wastewater systems. Additional personnel were added during the year and Moody compensates the County for operation of the system.
* New World Systems Public Safety System: During 2019 and 2020, various segments of an integrated public safety software package will be installed and implemented. The system is designed to tie in with the courts package and offer a seamless system that will follow offenders from the initial contact through the disposition of the case.

1 - Since the writing of this letter, the bond rating has been restored to AA- with a stable outlook.

Return to Table of Contents

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 that we serve. Several years ago, the Board adopted a "Back to Basics" philosophy. Under this philosophy and with the County's conservative financial policies, we have remained sound even with 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 the 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 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, sales tax revenues have been a concern as collections have been inconsistent and generally lower than normal. Fiscal years 2018 and 2019 have shown some improvement and we are anticipating slight growth for 2020. As a reminder, while SPLOST has an impact on capital projects, LOST has a more direct effect as it is a source of property tax relief. [2]
* Road Maintenance: Lowndes County still has a considerable inventory of unpaved roads that must be maintained. The County continues to utilize SPLOST to work through the paving list. With the passage of the T-SPLOST, additional funds are available specifically for road paving.
* Fine Revenues: As noted in previous years, fine revenues had been below historical levels. After reviewing fine revenues for the current year, staff met with related parties to discuss the differences. While some fine revenue accounts had increased considerably, others had declined. The new Odyssey system has allowed the courts to correct some disbursement calculations that were slightly off.

2 - Since the writing of this letter, sales tax collections have continued to improve due to collection of sales taxes on online sales.

Return to Table of Contents

* Legislative Changes: From time to time, legislative changes occur that change the flow of certain revenues or otherwise impact local governments. While the economy was declining, the General Assembly imposed a moratorium on valuation increases on real property, further impacting property tax revenues. More recently, the General Assembly made changes to the tax laws relating to motor vehicles, eliminating the traditional "birthday tax" and imposing a new Title Ad Valorem Tax (TAVT). Under the TAVT, sales tax was eliminated and vehicle owners pay the TAVT at the time of purchase or relocation to Georgia and only pay a tag fee annually. While there are still vehicles on the old system, the amount declines annually.
* In-House Probation: The anticipation was for the department to be fully operating by January of 2018; however, the department did not begin operations until July of 2018. In the year it has operated, a large portion of time has been devoted to cleaning up the old case load and collecting funds that were due to the County. During 2020, the department will be transitioning to a better software program that will provide better reporting and tracking, further improving operations.
* Illegal Dumping and Litter Control: For some time now, illegal dumping, litter control and beautification has been a concern of the Board. Following your direction at the retreat, staff has developed a plan and preliminary budget for a new department to handle unincorporated litter control and beautification. This division will be accounted for in the Landfill Fund. Keep Lowndes Valdosta Beautiful will receive a reduction in funding. Additionally, legislation recently passed increasing the solid waste host fee from $1.00 per ton to $2.50 per ton. The additional funding will also help fund the new department.

Budget Highlights:

The fiscal year 2020 approved budget totals $110,537,026, up from $106,969,034 or 3.34%. The budget is comprised of 78.55% operating costs and 21.45% capital. The operating budget is $86,826,106, up from $81,638,684 or 6.35%. The capital budget is $23,710,920, down from $25,330,350 or (6.39)%. Following is a chart showing the comparison of funds for 2019 and 2020 for the budget.

Return to Table of Contents

Fund	FY 2019	FY 2020	Variance	% Change
General Fund	$55,698,918	$58,376,920	$2,678,002	4.81%
Special Revenue Funds				
Commissary	$850,879	$898,400	$47,521	5.58%
Drug Seizures	$1,000,000	$1,000,000	$-	0.00%
Law Library	$100,000	$100,000	$-	0.00%
Accommodation Tax	$440,000	$475,000	$35,000	7.95%
Intergovernmental Grants	$694,119	$674,130	$(19,989)	(2.88)%
Jail Operations	$441,500	$414,000	$(27,500)	(6.23)%
Emergency Communications	$3,715,034	$3,895,607	$180,573	26.47%
Victim/Witness	$221,034	$226,628	$5,594	2.53%
Special Services	$4,492,095	$4,571,671	$79,576	1.77%
	$12,124,661	$12,470,436	$345,775	2.85%
Capital Project Funds				
SPLOST VI	$2,500,000	$-	$(2,500,000)	(100.00)%
SPLOST VII	$21,000,000	$20,000,000	$(1,000,000)	(4.76)%
TSPLOST	$-	$1,200,000	$1,200,000	100.00%
Public Roads - LMIG	$-	$1,100,000	$1,100,000	100.00%
	$23,500,000	$22,300,000	$(1,200,000)	(5.10)%
Enterprise Funds				
Water & Sewer	$5,171,694	$5,902,352	$730,658	14.13%
Landfill	$286,064	$389,614	$103,550	36.20%
Tax Lighting	$334,640	$355,060	$20,420	6.10%
	$5,792,398	$6,647,026	$854,628	14.75%
Internal Service Funds				
Equipment Maintenance	$2,551,039	$2,509,977	$(41,062)	(1.61)%
Health Insurance	$6,006,860	$6,971,607	$964,800	16.06%
Workers Compensation	$571,708	$522,607	$(49,101)	(8.59)%
Technology Fleet	$723,450	$738,400	$14,950	2.07%
	$9,853,057	$10,742,644	$889,587	9.03%
All Funds	$106,969,034	$110,537,026	$3,567,992	3.34%

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. The budget presented maintains the current levels of service while addressing specific needs but does not anticipate an increase 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 220 is $58,376,920, up from $55,698,918 or 4.81%. Of this amount, current year property tax revenues account for approximately 55.72%, down from 57.32%.

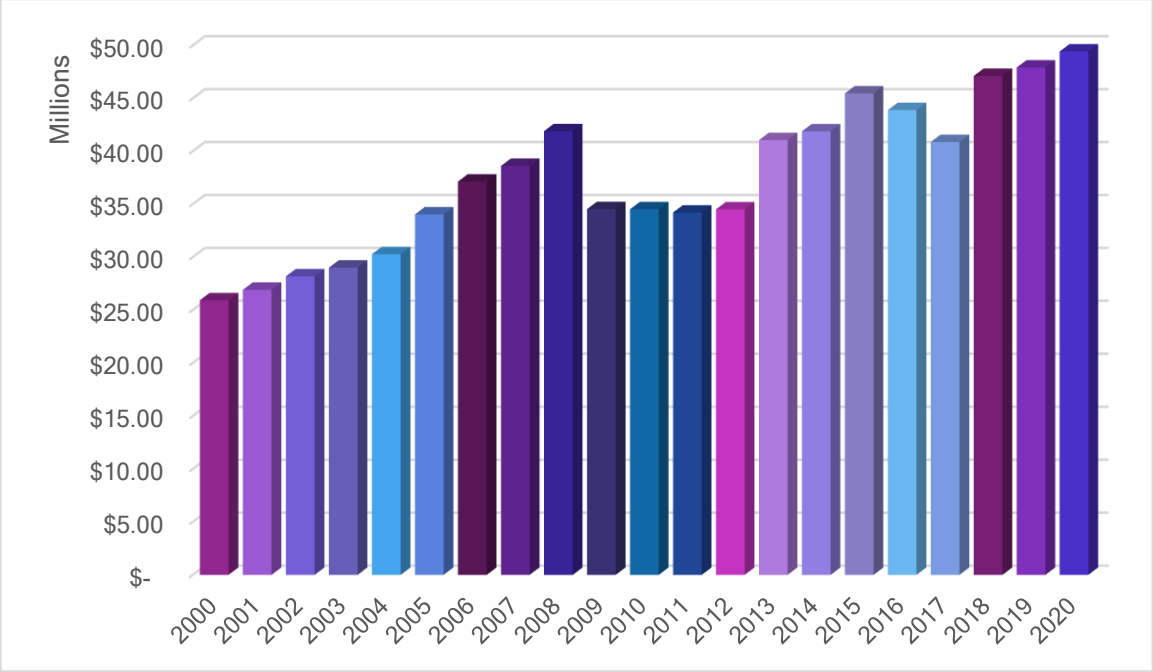


Figure 1 - Tax Revenue History

The three main components of the expenditure budget are personnel, operations and capital. In the adopted budget, there are seven new positions added. While there is no cost of living or merit increase, there were some corrections to the pay scale to correct some inequities. Personnel costs represent $31,083,370 or 53.25% of the General Fund and $38,501,072 or 34.83% of the total budget.

Return to Table of Contents

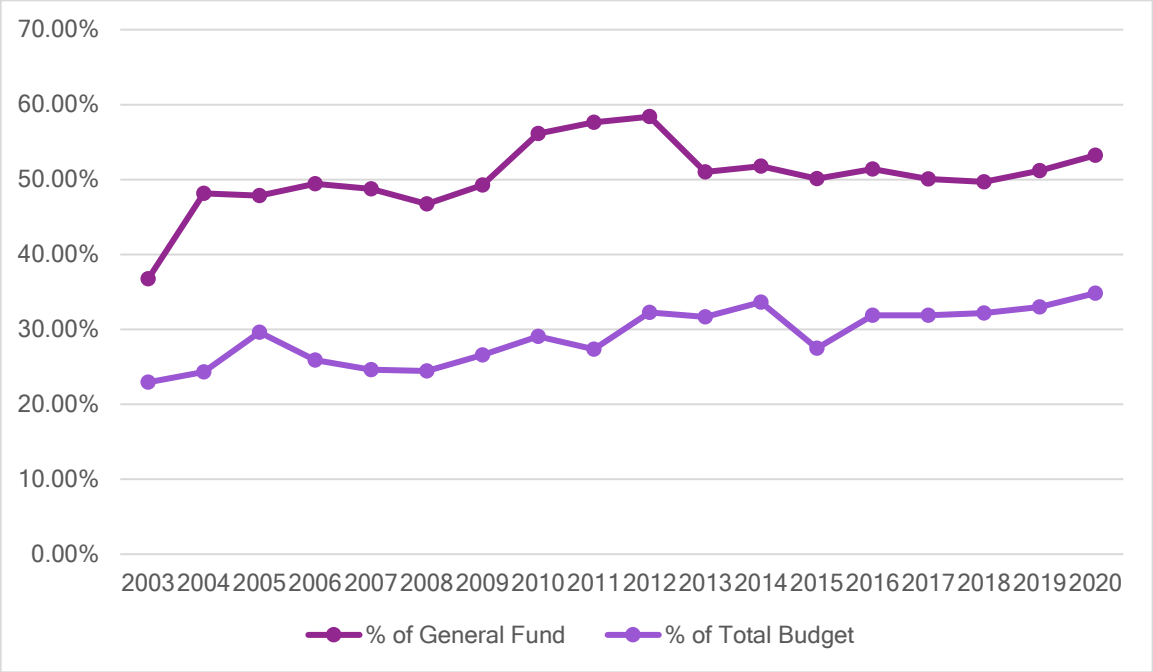


Figure 2 - Personnel as a Percentage of Budget

Summary: The Budget Committee hereby presents what we feel is a conservative budget, but one that meets the direction of the Board, allows for continuation of services and addresses some needs of the County as well. The budget presented does not anticipate an increase in the millage rate. It includes new positions and programs. 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 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, Kevin Beals, Human Resource Director, Paige Dukes, County Clerk and their staff in formulating this document. They are to be commended for their efforts throughout this process. The Budget Committee and I stand ready to assist you as we begin another new year.

Sincerely,

Joseph D. Pritchard
County Manager

Return to Table of Contents

Commission Goals

Each year at the annual retreat, the Board sets 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 while remaining fiscally sound. The goals during those years became the basic tenets of everything the County does. While the Board has returned to more formal long-term and short-term goals, those basic objectives still remain as the foundation of everything that we do.

* CGI – To ensure citizen safety and quality of life
* CGII – To educate the public and employees regarding their 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 retreat 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:

* 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:

* 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.*

Return to Table of Contents

Commission Goals

* 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.*

Further Initiatives:

* SPLOST VI – Develop a list no later than mid-May, 2019.

* Road "Build-Up" List – Determine the need for a road "dressing" crew.

* Code Enforcement Accountability – Determine the best ways to address litter control and clean-up activities.

* ULDC – Determine the direction for rewriting the ordinance and updating the map.

* Water & Sewer – Plan for upgrade of all meters to radio-read by the end of 2020.

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 the 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.

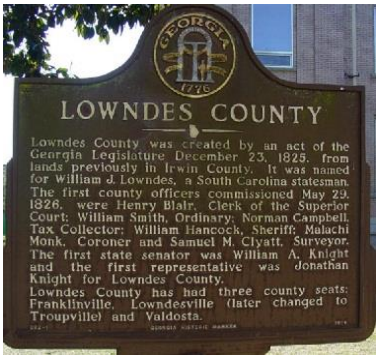
To assist the reader, the budget document is divided into four main sections:

* Introduction – This section provides general information to familiarize the reader with Lowndes County. There is a community profile, information on fund structure and policies, a 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 specific 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.

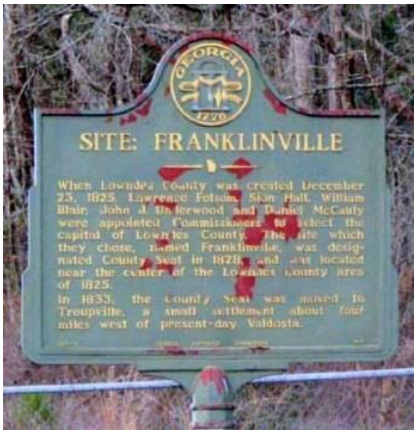
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries and descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

Return to Table of Contents

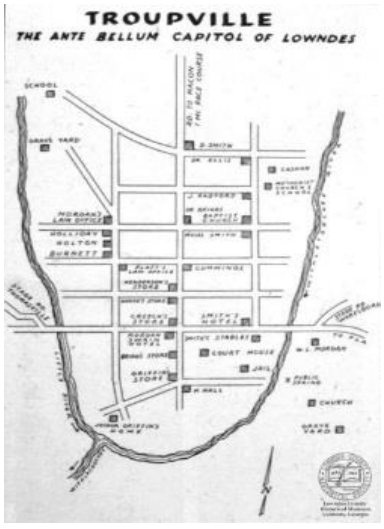
A History of Lowndes County



Lowndes County, located in south central Georgia, was created on December 23, 1825. The county was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice President of the United States. His farther, Rawlins Lowndes, was a revolutionary Leader from South Carolina.



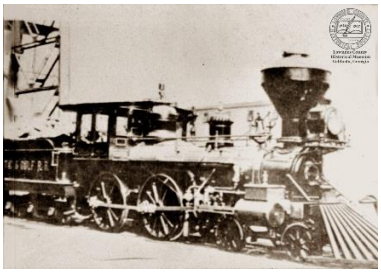
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into a section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the 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, post office and a store. Court convened for the first time in May, 1829. Franklinville proved to be unsatisfactory as a county seat and the commissioners decided to move to the junction of the Withlacoochee and Little Rivers. In 1837, Troupeville became the new county seat. Troupeville was named for Governor George Troupe, one of Georgia's most noted governors. Troupeville 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 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 did not remain, 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 first day the train passed through Valdosta and on December 7, 1860, the city was incorporated. Lowndes County soon became the largest inland market for 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 milled lived in the company town which was known as Remerton. Although the mill is no longer in operations, Remerton continues to thrive, offering shopping and night life. Hahira, incorporated in 1891, is home to the Hahira Honey Bee Festival. Lake Park, incorporated in 1890, 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 July 1, 1993. The campus, which sits on approximately 180 acres, has six colleges, more than 60 undergraduate degrees and more than 50 graduate degrees. Current enrollment is approximately 12,500 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, a regional 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 US Army Major Georgia Putnam Moody. Major Moody, a 1929 graduate of West Point who had been killed in Wichita, Kansas, had been involved in the aircraft trials for the Beech AT-10 which was to be the new trainer at the base being constructed in Lowndes County. Moody is home to 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 an animal park, water park and plenty of thrill rides as well as special events and live concerts throughout the year. Turner Arts Center hosts galleries and events year-round including the Presenter Series. Additionally, the center hosts classes for all ages 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 visitors and residents 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:

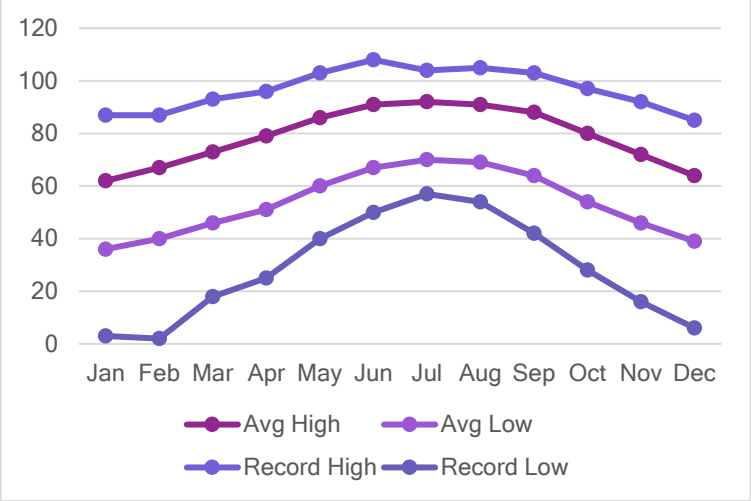


Figure 3 - Average Temperature - Fahrenheit

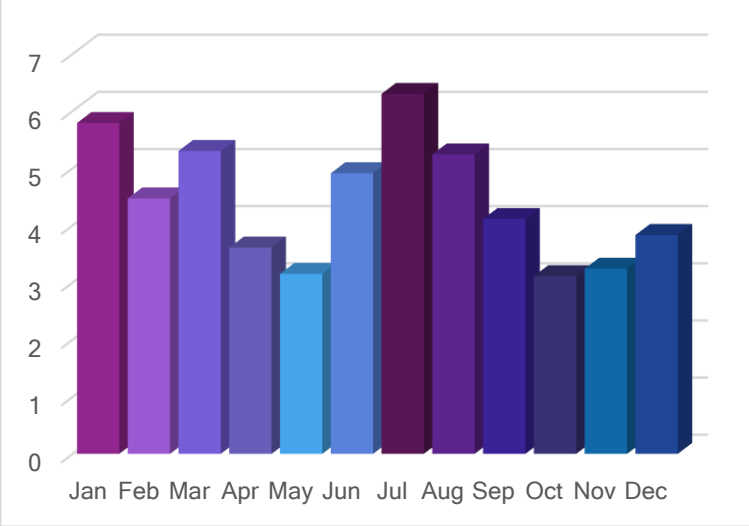


Figure 4 - Average Rainfall - Inches

Return to Table of Contents

Community Profile

Population:

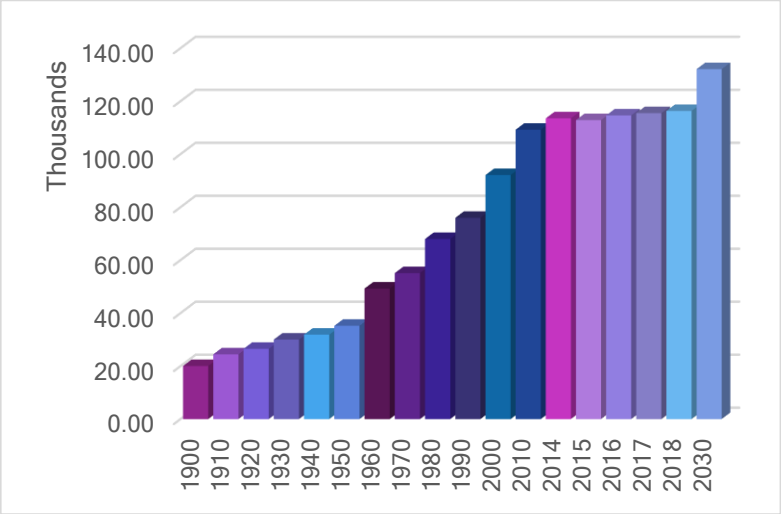


Figure 5 - Lowndes County Population History - **US Census Bureau*

Population Estimates	2010	2018	Variance	% Change
Lowndes County	109,233	116,321	7,088	6.49%
State of Georgia	9,688,690	10,519,475	830,785	8.57%
United States	308,758,105	327,167,434	18,409,329	5.96%

**US Census Bureau QuickFacts*

Cities	2000	2010	2015	2016	2017	2018	'10 - '18 Variance	'10 - '18 % Change
Dasher	834	912	966	979	991	1,004	92	10.09%
Hahira	1,626	2,737	2,892	2,924	2,955	2,991	254	9.28%
Lake Park	549	733	730	726	882	1,057	324	44.20%
Remerton	847	1,123	1,113	1,106	1,101	1,088	(35)	(3.12)%
Valdosta	44,259	54,518	55,822	55,843	56,048	56,426	1,908	3.50%
Uninc.	44,000	49,210	51,823	52,764	53,412	53,755	4,545	9.24%

**US Census Bureau*

Age and Gender	Lowndes	Georgia	US
% of Population Over 65	12.4%	13.9%	16.0%
% of Population Under 18	24.0%	23.8%	22.4%
% of Population Under 5	6.8%	6.2%	6.1%
% of Population That is Female	51.6%	51.4%	50.8%

**US Census Bureau QuickFacts*

Return to Table of Contents

Community Profile

Race	Lowndes	Georgia	US
White	58.0%	60.5%	76.5%
Black or African American	37.1%	32.4%	13.4%
American Indian/Alaskan Native	0.5%	0.5%	1.3%
Asian	2.1%	4.3%	5.9%
Native Hawaiian/Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.2%	2.2%	2.7%
Hispanic/Latino	5.9%	9.8%	18.3%

US Census Bureau QuickFacts

Education	Lowndes	Georgia	US
High School Graduate or Higher	84.4%	86.3%	87.3%
Bachelor's Degree or Higher	25.2%	29.9%	30.9%

US Census Bureau QuickFacts

Economic Status	Lowndes	Georgia	US
% in Civilian Labor Force	57.2%	62.4%	63.0%
Total Retail Sales, Per Capita	$15,264	$12,077	$13,443
Mean Travel to Work, Minutes	19.2	28.0	26.4
Per Capita Income	$21,199	$28,015	$31,177
Median Household Income	$39,911	$52,977	$57,652
% of Persons Below Poverty Level	25.3%	14.9%	12.3%
Housing Units	48,521	4,326,105	138,537,078
Home Ownership Rate	52.2%	63.0%	63.8%
Median Home Value	$129,700	$158,400	$193,500

US Census Bureau QuickFacts

Crime	2011	2012	2013	2014	2015	2016	2017	Georgia	US
Murder	6	4	3	7	2	6	10	666	17,284
Rape	35	44	15	20	20	20	26	2,407	135,755
Robbery	113	97	46	71	55	80	55	12,069	319,356
Assault	192	214	107	215	204	214	209	23,751	810,825
Burglary	1,087	901	613	928	762	857	865	61,464	1,401,840
Larceny	2,409	2,339	1,752	3,331	2,992	2,998	3,368	214,539	5,519,107
Auto Theft	137	111	106	195	191	204	332	1,085	773,139

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:

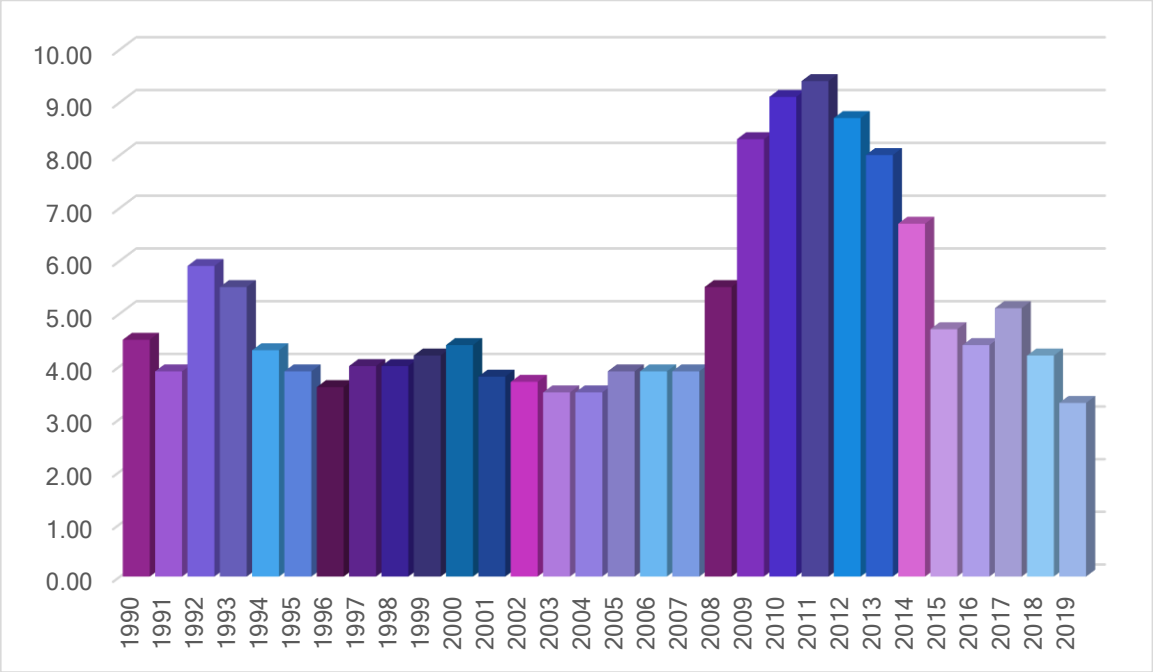


Figure 6 - Unemployment Rate History for Lowndes County - **US Bureau of Labor Statistics*

Tax Valuation, $1,000s	Assessed Value	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
2009	$2,756,750	$6,891,875	7.31	7.31
2010	$2,830,735	$7,076,838	7.31	7.31
2011	$2,797,639	$6,994,098	7.31	7.31
2012	$2,802,131	$7,005,328	7.31	7.31
2013	$2,867,508	$7,168,770	7.31	7.31
2014	$2,898,243	$7,245,608	7.30	7.30
2015	$2,899,975	$7,249,938	8.31	8.31
2016	$2,995,161	$7,489,903	7.80	7.80
2017	$2,999,464	$7,498,660	8.97	8.97
2018	$2,943,595	$7,358,987	8.97	8.97
				**Lowndes County Tax Commissioner*

Return to Table of Contents

Community Profile

Principle Taxpayers	Taxable Assessed Value	% of Total County Value	2009 Rank
Packaging Corporation of America	$81,621,334	2.77%	2
Georgia Power Company	$45,378,613	1.54%	5
Archer Daniels Midland	$42,710,802	1.45%	1
Colquitt EMC	$19,586,993	0.67%	8
J M Smith Corporation	$19,112,151	0.65%	-
DuPont Crop Protection	$18,032,584	0.61%	-
Sabal Trail Transmission LLC	$16,308,474	0.55%	-
GF Valdosta Mall LLC	$16,297,005	0.55%	-
Arysta Lifescience	$13,583,424	0.46%	-
Valdosta-Lowndes County Development Authority	$11,114,651	0.38%	-
All Other	$2,659,848,947	90.36%	
Total	$2,943,594,978	100.00%	

**Lowndes County Tax Commissioner*

Principle Employers	Total Employees	% of Total County	2009 Rank
Moody Air Force Base	5,478	8.60%	1
South Georgia Medical Center	2,559	4.02%	2
Valdosta State University	2,311	3.63%	3
Fresh Beginnings	1,582	2.48%	10
Lowndes County Schools	1,388	2.18%	4
Valdosta City Schools	1,270	1.99%	5
Lowes Distribution Center	992	1.56%	6
Wild Adventures	900	1.41%	-
Wal Mart Supercenters	859	1.35%	-
Lowndes County	600	0.94%	9
All Others	45,766	71.84%	
Total	63,705	100.00%	

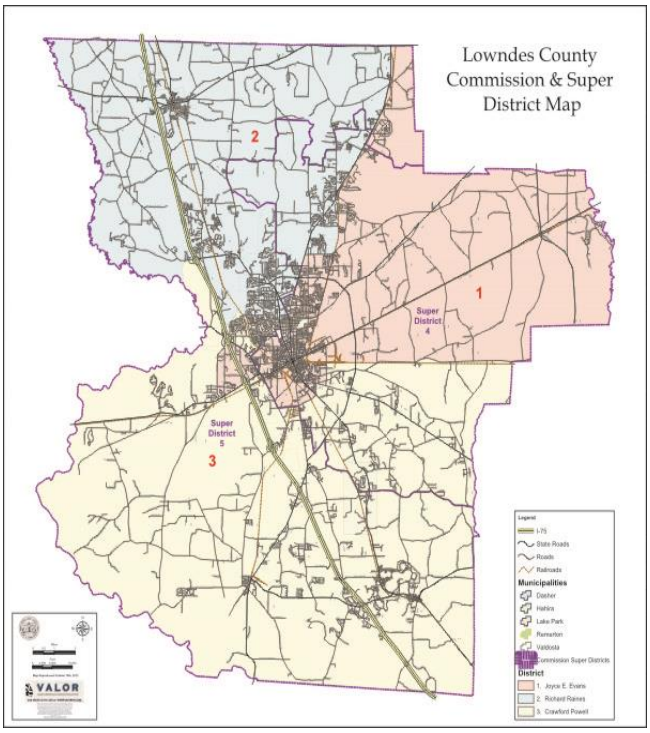
**Valdosta-Lowndes Chamber of Commerce*

Return to Table of Contents

County Maps







Return to Table of Contents

The Budget Process

The formal budget process for elected officials, departments and outside agencies begins in the late fall of each year. During late November, the Budget Committee develops a calendar for approval by the Board of Commissioners and begins the 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 retreat. At this meeting, the Board determines the direction and goals for the County for the coming year.

Packages include historical 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 information.

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

Using the data gathered during the process, the committee then begins to make adjustments and 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 recommended changes 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

	November	December	January	February	March	April	May	June
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 into Human Resources			■					
Human Resources determines the cost of any personnel requests			■					
Board of Commissioner holds their annual retreat				■				
Completed budget packages are due 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 COLA or merit				■				
Finance makes the initial revenue projections				■				
Finance presents the initial budget to the County Manager and Budget Committee				■				
Board of Commissioners meet with elected officials and outside agencies to hear requests					■	■		
Budget Committee meets with departments heads to clarify requests					■	■		
Budget Committee finalizes budget recommendations						■	■	
Board of Commissioners hold a work session to review the proposed budget							■	
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 budget 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 service, utilities and fleet rentals are not included in the group as they must be paid. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approval of the annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, special revenue funds, 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 Revenue 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 items purchased by inmates of the Lowndes County jail or items purchased for their benefit. All proceeds are returned to the fund.	Modified Accrual
Drug Seizure Fund	This fund is used to account for funds received by the Sheriff related to drug interdiction. The funds are required to be used for programs that help reduce the use of drugs and education 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 accommodation excise tax, often referred to as hotel/motel or bed taxes. The current rate in 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 the grant matches for the Accountability County and the DUI Accountability Court.	Modified Accrual
Emergency Communications Fund	This fund accounts for all activities related to emergency communications. Included in the fund are the 911 Center, radio communications and the 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 in 2008. Revenues are derived from unincorporated sources and expenditures are primarily for the benefit of unincorporated citizens.	Modified Accrual
Capital Projects Funds	*Capital Project Funds are used to account for revenues that are limited to specific capital projects. The County uses capital project funds for its Special Purpose Local Option Sales Tax (SPLOST) funds.*	*Modified Accrual*
SPLOST V Fund	This fund accounts for the County's fifth special purpose local option sales tax and appears for historical purposes only.	Modified Accrual
Judicial/Admin & Jail Construction Fund	This fund accounts for the monies received from a bond tied to SPLOST that was used for construction of a portion of the Lowndes County Judicial/Administrative Complex and the Lowndes County Jail. It appears for historical purposes only.	Modified Accrual
SPLOST VI Fund	This fund accounts for the sixth SPLOST. Unlike previous SPLOSTs, municipalities were paid out monthly rather that as projects were completed. It appears for historical purposes only.	Modified Accrual

Return to Table of Contents

Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
SPLOST VI Fund (Major)	This fund is the County's current SPLOST. Collections will end in December of 2019.	Modified Accrual
Public Roads - LMIG Fund	This fund accounts for the Georgia Department of Transportation (GDOT) road assistance programs.	Modified Accrual
T-SPLOST 2019 Fund	This fund is for the newly passes transportation SPLOST. It accounts for the County's discretionary road project funds.	Modified Accrual
CDBG Second Harvest Construction Fund	This fund accounts for the Community Development Block Grant (CDBG) used to expand the Second Harvest Food Bank. It appears for historical purposes only.	Modified Accrual
CDBG CAC Construction Fund	This fund accounts for the CDBG funds used to build a new Children's Advocacy Center. It appears for historical purposes only.	Modified Accrual
Enterprise Funds	*Enterprise Funds are "business-like" funds that are financed primarily through user charges.*	*Accrual*
Water & Sewer Fund (Major)	This fund accounts for the County's utility system which provides water and wastewater services in the County's service areas.	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 for litter control and beautification.	Accrual
Tax Lighting District Fund	This fund accounts for the County's special tax lighting districts. Districts are classified as standard, decorative and enhanced.	Accrual
Internal Service Funds	*Internal Service Funds, like enterprise funds, are funded through user charges. Customers are typically internal.*	*Accrual*
Equipment Maintenance Fund	This fund accounts for maintenance of all vehicles and equipment for the County. Departments pay rental fees to 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 fund.	Accrual
Technology Fleet Fund	This fund accounts for the replacement and management of technology and programs used throughout the County. Users pay a rental fee into the fund.	Accrual

Return to Table of Contents

Functional Units

General Fund	Special Revenue	Capital Projects
Alternative Dispute Resolution Animal Services Board of Assessors Board of Commissioners Board of Elections Board of Equalization Clerk of Court Community Corrections Contingency Coroner County Attorney County Clerk County Engineer County Manager District Attorney District Court Administrator Emergency Management Emergency Medical Services Extension Service Facilities Maintenance Family Services Finance General Facilities Human Resources Industrial Authority Information Technology Services ITS Projects Juvenile Court Library Magistrate Court Mental Health Moody Support Group NPDES – Stormwater Operating Transfers Probate Court Probation Public Defender Public Health Public Works – Administration Recreation Authority Road Construction Road Maintenance Sheriff Solicitor General State Court Superior Court Tax Commissioner Traffic Lighting	Commissary Fund: Sheriff Drug Seizures Fund: Sheriff Law Library Fund: Law Library Accommodation Excise Tax Fund: Conference Center Operating Transfers Tourism Authority Intergovernmental Grants Fund: Accountability Court Alternative Dispute Resolution DUI Accountability Court Intergovernmental Grants Sheriff Solicitor General Drug Abuse Treatment Fund: Accountability Court DUI Accountability Court LODAC Emergency Communications Fund: 911 Operations Facilities Maintenance Operating Transfers Public Safety Radio System Radio Communications Victim/Witness Fund: District Attorney Solicitor General Special Services Fund: Airport Authority Arts Commission Code Enforcement Contingency County Planner Facilities Maintenance Fire Rescue Mosquito Control Operating Transfers Planning Commission/MPO SGRC Dues VALOR/GIS Zoning	SPLOST V Fund: SPLOST Projects Judicial/Admin & Jail Fund: Capital Projects SPLOST VI Fund: Intergovernmental SPLOST Projects SPLOST VII Fund: Intergovernmental Operating Transfers SPLOST Projects Public Roads - LMIG Fund: LMIG Projects T-SPLOST 2019 Fund: T-SPLOST Projects CDBG Second Harvest Fund: Second Harvest CDBG CAC Fund: Children's Advocacy Center

Return to Table of Contents

Functional Units

Enterprise Funds	Internal Service
Water & Sewer Fund: Facilities Maintenance Operating Transfers SPLOST Projects Water & Sewer - Moody Water & Sewer - Operations	Equipment Maintenance Fund: Fuel Center Shop Maintenance
Landfill Fund: Landfill Litter and Beautification Program Operating Transfers	Health Insurance Fund: Health Insurance
Tax Lighting District Fund: Tax Lighting Districts Decorative Lighting Enhanced Lighting Standard Lighting	Workers Compensation Fund: Workers Compensation
	Technology Fleet Fund: Technology Fleet

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 (CAFR). 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).

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.

Return to Table of Contents

Budget and Equity Policy

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;
* Obligations of any corporation of the United States government;

Return to Table of Contents

Investment Policy

- 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.

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%

Return to Table of Contents

Investment Policy

- 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.

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.

Return to Table of Contents

Debt Management Policy

A financial advisor may be used to advise on the structuring of obligations and on how the choices will impact the marketability of the obligations. The financial advisor will not bid 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.

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.

Return to Table of Contents

Debt Management Policy

Structure and Term: As with any financing plan, the duration of any debt issue should never exceed the economic life of the improvement that it is financing. Whenever possible, the duration should be shorter 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.

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.

Return to Table of Contents

Debt Management Policy

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

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.

Return to Table of Contents

Grants Management Policy

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.

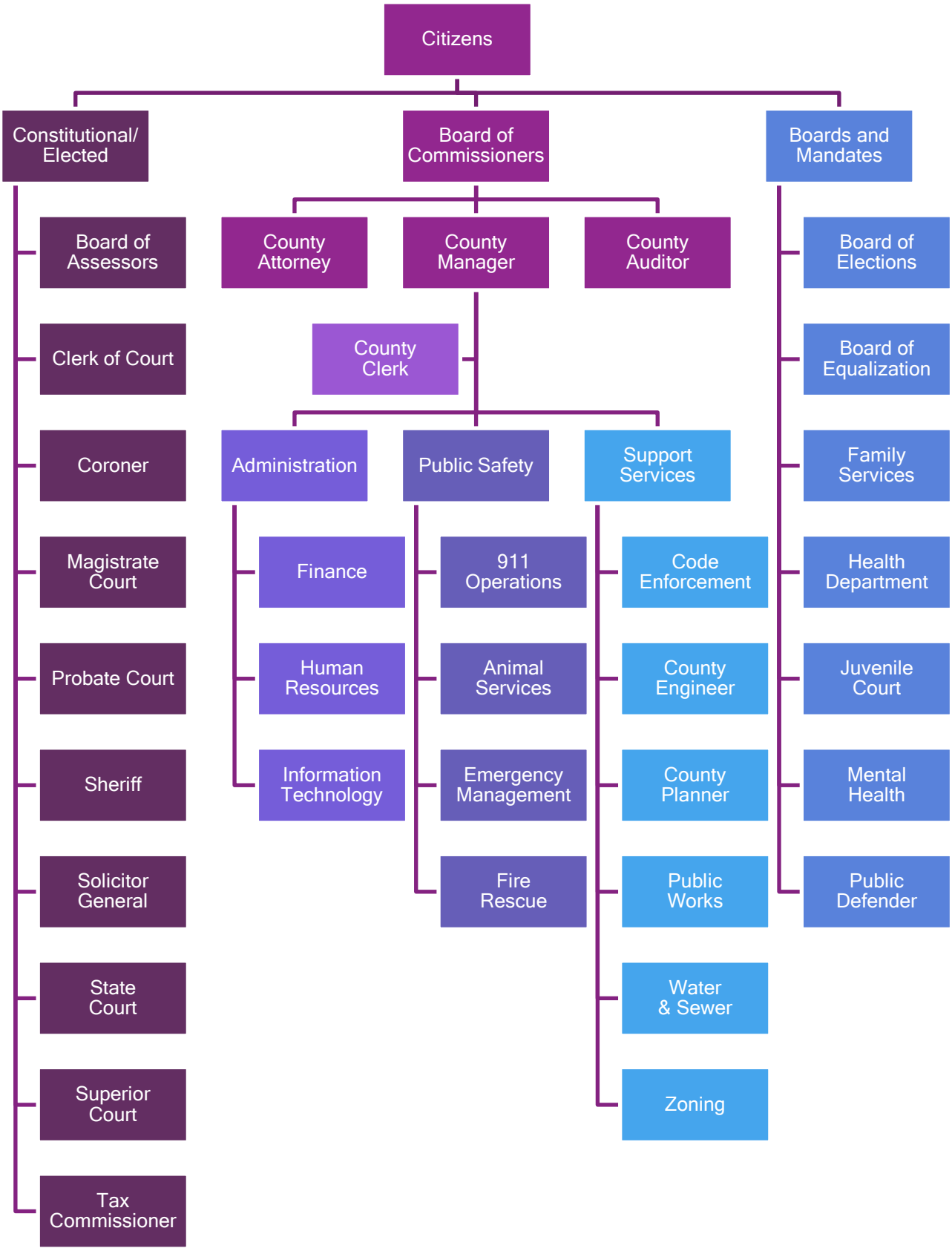
Funding Shortfalls: Where there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

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 16 Budget	FY 17 Budget	FY 18 Budget	FY 19 Budget	FY 19 Actual	FY 20 Request	FY 20 Budget	% Change
911 Operations (1)	38	41	41	41	41	42	42	2.44%
Alternative Dispute Resolution	2	2	2	2	2	2	2	0.00%
Animal Services	14	14	14	14	14	16	14	0.00%
Board of Assessors	24	24	24	22	22	22	22	0.00%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	10	10	10	10	10	10	10	0.00%
Clerk of Court	22	23	23	23	23	23	23	0.00%
Code Enforcement (2)	-	-	-	-	4	4	4	100.00%
Community Corrections	1	2	1	1	1	1	1	0.00%
Coroner (3)	2	2	2	2	3	3	3	50.00%
County Clerk	3	3	3	3	3	3	3	0.00%
County Engineer	6	6.5	6.5	6.5	6.5	6.5	6.5	0.00%
County Manager	2	2	2	2	2	2	2	0.00%
County Planner	2	2.5	2.5	2.5	2.5	2.5	2.5	0.00%
Emergency Management (4)	1	1	1	1	0.5	0.5	0.5	(50.00)%
Finance (5)	8	8	7	7	7	7	8	14.29%
Fire Rescue (6)	20	20	20	17	16.5	17.5	16.5	(2.94)%
Human Resources	4	4	4	4	4	5	4	0.00%
Information Technology Services	7	8	8	8	8	10	8	0.00%
Juvenile Court	2	2	2	2	2	2	2	0.00%
Magistrate Court (7)	11	11	12	11	11	13	12	9.09%
Probate Court	6	6	6	7	7	7	7	0.00%
Probation (8)	-	-	-	8	8	9	9	12.50%
Public Works (9)	89	88	88	83	83	83	85	2.41%
Sheriff (10)	240	244	244	243	241	241	236	(2.88)%
Solicitor General	9	10	10	11	11	12	11	0.00%
State Court (11)	5	7	8	7	7	8	8	14.29%
Superior Court	17	14	14	14	14	14	14	0.00%
Tax Commissioner	21	21	21	21	21	21	21	0.00%
Water & Sewer	19	21	23	24	24	27	24	0.00%
Zoning (12)	3	3	3	6	3	3	3	(50.00)%
Total Positions	594	606	608	609	608	623	610.0	0.16%

Return to Table of Contents

Personnel Summary

1. 911 Operations – For fiscal year 2020, a position was added to 911 dependent on an agreement with Valdosta State University for dispatch services.

2. Code Enforcement – In the 2019 budget, the three Code Enforcement positions were moved from Fire Rescue to Zoning; however, during the year, a new department was created and an additional supervisory position was added.

3. Coroner – During fiscal year 2019, an additional deputy was approved by the Board.

4. Emergency Management – During fiscal year 2019, the EMA Director was also named as Fire Chief. As a result, one half of the position appear in each department.

5. Finance – For fiscal year 2020, a new position was be added at mid-year.

6. Fire Rescue - During fiscal year 2019, the EMA Director was also named as Fire Chief. As a result, one half of the position appear in each department.

7. Magistrate Court – A new position is added in the fiscal year 2020 budget for a Constable.

8. Probation – A new position is added in fiscal year 2020 for an additional clerk.

9. Public Works – As part of the litter and beautification efforts, a new department was created in fiscal year 2020 and will include two new positions.

10. Sheriff – With the end of the HEAT grant, two positions were eliminated. Five others were eliminated through attrition.

11. State Court – To assist with scheduling, a Calendar Clerk was added for fiscal year 2020.

12. Zoning - In the 2019 budget, the three Code Enforcement positions were moved from Fire Rescue to Zoning; however, during the year, a new department was created and those positions were moved from Zoning.

Return to Table of Contents




NO
PARKING






T-79

Financial Summary

	Governmental Funds			Business-Type Funds	
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service
Revenue:					
Taxes	49,433,000	4,815,000	11,700,000	-	-
Licenses & Permits	5,000	120,000	-	-	-
Intergovernmental	748,520	1,591,690	1,100,000	-	-
Charges for Service	4,010,400	2,042,000	-	6,442,000	7,881,802
Fines & Forfeitures	2,650,000	1,716,500	-	-	-
Miscellaneous	445,000	928,320	-	766,500	3,169,375
	57,291,920	11,216,510	12,800,000	7,208,500	11,051,375
Expenditures/Expenses:					
General Government	14,329,766	544,565	-	-	8,232,667
Judicial	7,102,704	651,193	-	-	-
Public Safety	21,672,354	8,588,427	-	-	-
Public Works	4,943,881	119,549	22,300,000	5,884,026	2,509,977
Health & Welfare	770,288	170,000	-	-	-
Culture & Recreation	5,025,000	70,000	-	-	-
Housing & Development	3,262,000	1,638,131	-	-	-
	57,105,993	11,781,865	22,300,000	5,844,026	10,742,644
Excess of Revenues Over Expenditures/Expenses	185,927	(565,355)	(9,500,000)	1,324,474	308,731
Non-operating:					
Water & Sewer	-	-	-	(157,000)	-
Landfill	-	-	-	877,500	-
Equipment Maintenance	-	-	-	-	-
Operating Transfers:					
Transfers In	1,085,000	1,474,498	-	-	-
Transfers Out	(1,270,927)	(688,571)	-	(600,000)	-
Excess of Revenues and Transfers in Over Expenditures, Expenses and Transfers Out	-	220,572	(9,500,000)	1,444,974	308,731

Return to Table of Contents

Financial Summary

	FY 2020 Budget	FY 2019 Budget	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
Revenue:					
Taxes	65,948,000	73,575,000	75,265,290	72,695,133	68,625,548
Licenses & Permits	125,000	125,000	125,426	115,906	140,279
Intergovernmental	3,440,210	2,118,607	5,135,106	4,885,875	3,251,529
Charges for Service	20,376,202	18,662,085	21,499,493	19,311,986	16,917,947
Fines & Forfeitures	4,369,500	3,847,000	2,304,767	2,737,055	3,045,706
Miscellaneous	5,309,393	4,760,886	4,808,834	6,160,154	4,438,764
	99,568,305	103,088,578	109,138,916	105,906,109	96,419,773
Expenditures/Expenses:					
General Government	23,106,998	22,138,532	23,123,255	20,458,250	15,893,416
Judicial	7,753,897	7,264,202	7,808,236	7,689,019	6,892,362
Public Safety	30,260,781	28,704,574	30,024,402	29,364,128	26,494,458
Public Works	35,757,433	36,004,933	34,421,329	30,481,555	33,668,590
Health & Welfare	940,288	887,875	869,090	1,166,143	891,692
Culture & Recreation	5,095,000	4,795,000	5,159,666	4,984,948	4,675,915
Housing & Development	4,900,131	4,652,049	4,649,313	4,459,778	4,414,491
	107,814,528	104,447,165	106,055,290	98,604,419	92,630,924
Excess of Revenues Over Expenditures/Expenses	(8,246,223)	(1,358,587)	3,083,625	7,301,690	3,788,849
Non-operating:					
Water & Sewer	(157,000)	(178,900)	(153,599)	22,155	(207,816)
Landfill	877,500	375,000	358,460	389,402	356,528
Equipment Maintenance	-	-	(257)	(478)	(1,236)
Operating Transfers:					
Transfers In	2,559,498	2,342,969	4,060,829	2,012,760	6,616,645
Transfers Out	(2,559,498)	(2,342,969)	(4,060,829)	(2,012,760)	(6,616,645)
Excess of Revenues and Transfers in Over Expenditures, Expenses and Transfers Out	(7,525,723)	(1,162,487)	3,288,229	7,712,770	3,936,325

Return to Table of Contents

Financial Summary by Fund

General Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	43,894.2	47,986.9	49,557.6	47,917.0	49,408.0	49,433.0	3.16%
Licenses & Permits	6.2	3.4	4.6	5.0	5.0	5.0	0.00%
Intergovernmental	258.8	364.6	707.2	489.5	780.0	748.5	52.93%
Charges for Service	3,757.4	3,936.7	4,033.9	3,972.5	3,852.4	4,010.0	0.96%
Fines & Forfeitures	1,976.1	1,874.6	1,586.6	2,100.0	2,650.0	2,650.0	26.19%
Miscellaneous	247.4	956.6	186.0	130.0	445.0	445.0	242.31%
	50,140.0	55,122.8	56,075.9	54,613.9	57,140.0	57,291.9	4.90%
Expenditure:							
General Government	11,519.9	12,892.1	14,346.1	14,291.9	17,628.1	14,329.8	0.26%
Judicial	5,800.4	6,690.6	6,766.5	6,641.6	7,210.3	7,102.7	6.94%
Public Safety	19,504.0	20,645.8	20,604.4	20,390.1	23,247.5	21,672.4	6.29%
Public Works	4,968.2	5,130.4	5,055.7	4,817.9	5,430.8	4,943.9	2.61%
Health & Welfare	721.7	996.1	744.1	762.9	815.6	770.3	0.97%
Culture & Recreation	4,675.9	4,984.9	5,089.7	4,725.0	5,065.0	5,025.0	6.35%
Housing & Development	2,886.6	3,128.3	3,205.8	3,000.0	3,200.0	3,262.0	8.73%
	50,076.7	54,468.2	55,812.2	54,629.4	62,597.2	57,106.0	4.53%
Excess of Revenues Over Expenditures	63.3	654.7	263.7	(15.5)	(5,456.8)	185.9	(1297.13)
Operating Transfers:							
Transfers In	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Transfers Out	(897.7)	(1,086.3)	(884.0)	(1,069.5)	(1,607.2)	(1,270.9)	18.84%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	250.6	653.4	464.7	-	(5,979.0)	-	0.00%
Fund Balance, Beginning (Adjusted)	15,020.3	15,270.9	15,924.2	16,388.9	16,388.9	16,388.9	0.00%
Fund Balance, Ending	15,270.9	15,924.2	16,388.9	16,388.9	10,409.9	16,388.9	0.00%

Return to Table of Contents

Financial Summary by Fund

Commissary Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	251.5	184.4	111.2	150.0	126.0	126.0	(16.00)%
Fines & Forfeitures	1.8	1.5	0.6	-	-	-	0.00%
Miscellaneous	641.9	740.5	824.9	735.0	785.0	900.0	22.45%
	895.2	926.4	936.7	885.0	911.0	1,026.0	15.93%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%
Excess of Revenues Over Expenditures	176.0	163.3	(334.0)	34.1	24.0	127.6	273.96%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	176.0	163.3	(334.0)	34.1	24.0	127.6	273.96%
Fund Balance, Beginning (Adjusted)	673.4	849.4	1,012.7	678.6	712.8	712.8	5.03%
Fund Balance, Ending	849.4	1,012.7	678.6	712.8	736.7	840.4	17.90%

Return to Table of Contents

Financial Summary by Fund

Drug Seizures Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	296.8	149.5	141.1	1,000.0	1,000.0	1,000.0	0.00%
Miscellaneous	1.3	0.9	26.9	-	-	-	0.00%
	298.1	150.3	168.0	1,000.0	1,000.0	1,000.0	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	533.9	711.1	455.7	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%
	533.9	711.1	455.7	1,000.0	1,000.0	1,000.0	0.00%
Excess of Revenues Over Expenditures	(235.8)	(560.8)	(287.7)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(235.8)	(560.8)	(287.7)	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	1,168.9	933.1	372.3	84.7	84.7	84.7	0.00%
Fund Balance, Ending	933.1	372.3	84.7	84.7	84.7	84.7	0.00%

Return to Table of Contents

Financial Summary by Fund

Law Library Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	85.3	66.8	74.8	100.0	100.0	100.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1.3	0.2	1.4	-	-	-	0.00%
	86.5	67.0	76.2	100.0	100.0	100.0	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	79.4	49.5	53.2	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%
	79.4	49.5	53.2	100.0	100.0	100.0	0.00%
Excess of Revenues Over Expenditures	7.2	17.5	23.0	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	7.2	17.5	23.0	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	296.3	303.5	321.0	344.0	344.0	344.0	0.00%
Fund Balance, Ending	303.5	321.0	344.0	344.0	344.0	344.0	0.00%

Return to Table of Contents

Financial Summary by Fund

Accommodation Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	322.4	443.8	475.5	440.0	475.0	475.0	7.95%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	322.4	443.8	475.5	440.0	475.0	475.0	7.95%
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	494.5	653.6	271.7	251.5	271.4	271.4	7.92%
	494.5	653.6	271.7	251.5	271.4	271.4	7.92%
Excess of Revenues Over Expenditures	(172.1)	(209.8)	203.8	188.5	203.6	203.6	8.00%
Operating Transfers:							
Transfers In	116.3	-	-	-	-	-	0.00%
Transfers Out	-	200.0	(202.7)	(188.5)	(203.6)	(203.6)	8.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(55.7)	(9.8)	1.1	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	67.2	11.4	1.6	2.7	2.7	2.7	0.00%
Fund Balance, Ending	11.4	1.6	2.7	2.7	2.7	2.7	0.00%

Return to Table of Contents

Financial Summary by Fund

Intergov. Grants Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%
Expenditure:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	825.1	721.5	715.0	256.5	279.6	279.6	8.98%
Public Safety	339.2	1,282.8	1,229.1	43.0	-	-	(100.00)%
Public Works	198.4	206.0	209.3	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,362.7	2,210.4	2,153.4	694.1	674.1	674.1	(2.88)%
Excess of Revenues Over Expenditures	-	6.2	(0.4)	-	-	-	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	(0.4)	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	-	-	6.2	5.7	5.7	5.7	0.00%
Fund Balance, Ending	-	6.2	5.7	5.7	5.7	5.7	0.00%

Return to Table of Contents

Financial Summary by Fund

Jail Operations Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	454.0	404.4	350.8	441.5	414.0	414.0	(6.23)%
Miscellaneous	-	-	-	-	-	-	0.00%
	454.0	404.4	350.8	441.5	414.0	414.0	(6.23)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%
Excess of Revenues Over Expenditures	29.9	(20.1)	(21.0)	-	(163.4)	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	29.9	(20.1)	(21.0)	-	(163.4)	-	0.00%
Fund Balance, Beginning (Adjusted)	11.2	41.2	21.0	-	-	-	0.00%
Fund Balance, Ending	41.2	21.0	-	-	(163.4)	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Drug Abuse Treat. Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	43.2	43.7	8.5	6.0	10.0	10.0	66.67%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	180.3	171.6	119.7	155.0	155.0	155.0	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	223.5	215.3	128.2	161.0	165.0	165.0	2.48%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	18.5	62.4	45.0	45.0	45.0	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	170.0	170.0	125.0	125.0	125.0	170.0	36.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	170.0	188.5	187.4	170.0	170.0	215.0	26.47%
Excess of Revenues Over Expenditures	53.5	26.8	(59.2)	(9.0)	(5.0)	(50.0)	455.56%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	53.5	26.8	(59.2)	(9.0)	(5.0)	(50.0)	455.56%
Fund Balance, Beginning (Adjusted)	79.0	132.4	159.2	100.0	91.0	91.0	(9.00)%
Fund Balance, Ending	132.4	159.2	100.0	91.0	86.0	41.0	(54.93)%

Return to Table of Contents

Financial Summary by Fund

Emergency Comm. Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	482.6	616.7	733.4	852.8	836.3	831.4	(2.52)%
Charges for Service	1,764.4	1,769.1	1,836.1	1,765.0	1,765.0	1,765.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	27.0	27.4	46.2	27.7	27.7	28.3	2.07%
	2,274.0	2,413.2	2,615.8	2,645.6	2,629.1	2,624.7	(0.79)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,976.1	3,269.7	3,353.3	3,555.0	4,076.2	3,735.6	5.08%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,974.1	3,269.7	3,353.3	3,555.0	4,076.2	3,735.6	5.08%
Excess of Revenues Over Expenditures	(702.1)	(856.5)	(737.6)	(909.5)	(1,447.2)	(1,110.9)	22.15%
Operating Transfers:							
Transfers In	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
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	35.6	69.8	(13.6)	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	68.9	104.5	174.3	160.8	160.8	160.8	0.00%
Fund Balance, Ending	104.5	174.3	160.8	160.8	160.8	160.8	0.00%

Return to Table of Contents

Financial Summary by Fund

Victim/Witness Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	96.9	84.0	102.1	76.2	76.2	76.2	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	136.7	135.5	106.0	150.5	150.5	150.5	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	233.7	219.4	208.1	226.7	226.7	226.7	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	190.5	208.9	211.1	221.0	228.6	226.6	2.53%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	190.5	208.9	211.1	221.0	228.6	226.6	2.53%
Excess of Revenues Over Expenditures	43.2	10.5	(3.0)	5.7	(1.9)	0.1	(98.25)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	43.2	10.5	(3.0)	5.7	(1.9)	0.1	(98.25)%
Fund Balance, Beginning (Adjusted)	18.5	61.6	72.1	69.0	74.7	74.7	8.26%
Fund Balance, Ending	61.6	72.1	69.0	74.7	72.8	74.8	0.10%

Return to Table of Contents

Financial Summary by Fund

Special Services Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	3,882.1	4,077.5	4,152.2	4,218.0	4,218.0	4,340.0	2.89%
Licenses & Permits	134.1	112.5	120.8	120.0	120.0	120.0	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	44.9	49.3	50.2	51.0	51.0	51.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	26.4	-	-	-	-	0.00%
	4,061.1	4,265.6	4,323.1	4,389.0	4,389.0	4,511.0	2.78%
Expenditure:							
General Government	-	7.4	-	150.0	150.0	150.0	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	1,997.8	2,267.0	2,739.5	2,424.1	2,646.6	2,540.4	4.80%
Public Works	114.2	119.0	151.1	122.5	119.5	119.5	(2.39)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	70.0	70.0	70.0	70.0	0.00%
Housing & Development	733.4	677.9	1,171.8	1,400.5	1,377.7	1,366.7	(2.42)%
	2,845.4	3,071.2	4,132.4	4,167.1	4,363.8	4,246.7	1.91%
Excess of Revenues Over Expenditures	1,215.7	1,194.4	190.7	221.9	25.2	264.3	19.11%
Operating Transfers:							
Transfers In	89.4	(200.0)	202.7	188.5	188.5	203.6	8.00%
Transfers Out	(441.3)	(325.0)	(325.0)	(325.0)	(325.0)	(325.0)	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	863.7	669.4	68.5	85.4	(111.3)	142.9	67.32%
Fund Balance, Beginning (Adjusted)	1,220.0	2,083.7	2,753.1	2,821.5	2,906.9	2,906.9	3.03%
Fund Balance, Ending	2,083.7	2,753.1	2,821.5	2,906.9	2,795.6	3,049.8	4.92%

Return to Table of Contents

Financial Summary by Fund

SPLOST V Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	69.2	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	69.2	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	(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	(69.2)	-	-	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	69.2	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Judicial/Admin Jail Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	238.8	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	238.8	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	(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	(238.8)	-	-	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	238.8	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

SPLOST VI Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1.0	1.0	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
Excess of Revenues Over Expenditures	(29.7)	(68.3)	(454.7)	(2,500.0)	-	-	(100.00)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(29.7)	(68.3)	(454.7)	(2,500.0)	-	-	(100.0)%
Fund Balance, Beginning (Adjusted)	2,552.7	2,523.0	2,454.6	2,000.0	-	-	(100.00)%
Fund Balance, Ending	2,523.0	2,454.6	2,000.0	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

SPLOST VII Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	20,526.8	20,186.9	21,080.0	21,000.0	21,000.0	10,500.0	(50.00)%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	12.0	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	3.4	2.2	0.2	-	-	-	0.00%
	20,530.2	20,189.1	21,092.1	21,000.0	21,000.0	10,500.0	(50.00)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	20,287.7	16,258.0	18,759.6	21,000.0	21,000.0	20,000.0	(4.76)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	20,287.7	16,258.0	18,759.6	21,000.0	21,000.0	20,000.0	(4.76)%
Excess of Revenues Over Expenditures	242.5	3,931.1	2,332.6	-	-	(9,500.0)	(100.00)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(3,680.2)	(41.5)	(1,889.1)	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(3,437.7)	3,889.6	443.5	-	-	(9,500.0)	(100.0)%
Fund Balance, Beginning (Adjusted)	8,730.4	5,292.7	9,182.3	9,625.9	9,625.9	9,625.9	0.00%
Fund Balance, Ending	5,292.7	9,182.3	9,625.9	9,625.9	9,625.9	-	(100.00)%

Return to Table of Contents

Financial Summary by Fund

TSPLOST Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	1,200.0	100.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	1,200.0	100.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	1,200.0	100.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	-	-	-	1,200.0	100.00%
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 Balance, Beginning (Adjusted)	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Public Road - LMIG Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	801.2	1,350.7	1,128.7	-	-	1,100.0	100.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	801.2	1,350.7	1,128.7	-	-	1,100.0	100.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%
Excess of Revenues Over Expenditures	696.3	250.3	(496.0)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	696.3	250.3	(496.0)	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	104.0	800.3	1,050.7	554.7	554.7	554.7	0.00%
Fund Balance, Ending	800.3	1,050.7	554.7	554.7	554.7	554.7	0.00%

Return to Table of Contents

Financial Summary by Fund

CDBG 2nd Harvest Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	206.1	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	206.1	-	-	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	206.1	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	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 Balance, Beginning (Adjusted)	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

CDBG CAC Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	209.7	290.3	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	209.7	290.3	-	-	-	0.00%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	209.7	290.3	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	209.7	290.3	-	-	-	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 Balance, Beginning (Adjusted)	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Water Sewer Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	5,505.0	6,231.1	6,297.0	6,125.0	6,125.0	6,021.0	(1.70)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	727.3	1,093.1	814.4	695.0	695.0	760.0	9.35%
	6,232.3	7,324.2	7,111.4	6,820.0	6,820.0	6,781.0	(0.57)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	4,526.0	4,628.2	5,093.3	4,542.8	5,976.1	5,289.4	16.43%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	4,526.0	4,628.2	5,093.3	4,542.8	5,976.1	5,289.4	16.43%
Excess of Revenues Over Expenditures	1,706.3	2,696.0	2,018.1	2,277.2	843.9	1,491.6	(34.50)%
Non-operating:							
Revenue	2.6	203.5	3.0	-	-	6.0	100.00%
Expense	(210.4)	(181.4)	(156.6)	(178.9)	(178.9)	(163.0)	(8.89)%
Operating Transfers:							
Transfers In	3,680.2	41.5	1,889.1	-	-	-	0.00%
Transfers Out	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	4,728.7	2,309.6	3,303.6	1,648.3	215.0	884.6	(46.33)%
Fund Balance, Beginning (Adjusted)	33,545.1	38,272.7	38,214.1	41,517.6	43,165.9	43,165.9	3.97%
Fund Balance, Ending	38,272.8	40,582.4	41,517.6	43,165.9	43,380.9	44,050.6	2.05%

Return to Table of Contents

Financial Summary by Fund

Landfill Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	11.9	8.2	6.2	10.0	10.0	6.5	(35.00)%
	11.9	8.2	6.2	10.0	10.0	6.5	(35.00)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	55.9	45.3	57.8	136.1	128.6	239.6	76.10%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	55.9	45.3	57.8	136.1	128.6	239.6	76.10%
Excess of Revenues Over Expenditures	(44.0)	(37.0)	(51.6)	(126.1)	(118.6)	(233.1)	84.92%
Non-operating:							
Revenue	356.5	389.4	358.5	375.0	375.0	877.5	134.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(239.4)	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	73.1	202.4	156.9	98.9	106.4	494.4	399.70%
Fund Balance, Beginning (Adjusted)	628.2	701.2	903.6	1,060.5	1,159.4	1,159.4	9.33%
Fund Balance, Ending	701.2	903.6	1,060.5	1,159.4	1,265.9	1,653.8	42.64%

Return to Table of Contents

Financial Summary by Fund

Tax Lighting District Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	283.5	290.4	332.0	370.1	370.1	421.0	13.74%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	1.9	-	-	-	0.00%
	283.5	290.4	333.9	370.1	370.1	421.0	13.74%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Excess of Revenues Over Expenditures	(21.5)	(35.9)	(3.4)	35.5	14.5	65.9	85.77%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(21.5)	(35.9)	(3.4)	35.5	14.5	65.9	85.77%
Fund Balance, Beginning (Adjusted)	(118.8)	(140.3)	(176.2)	(179.6)	(144.1)	(144.1)	(19.77)%
Fund Balance, Ending	(140.3)	(176.2)	(179.6)	(144.1)	(129.6)	(78.1)	(45.77)%

Return to Table of Contents

Financial Summary by Fund

Equipment Maint. Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	115.9	124.0	157.8	120.5	120.5	120.5	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,776.4	2,839.7	2,328.9	2,439.7	2,426.2	2,431.2	(0.35)%
	2,892.3	2,963.7	2,486.7	2,560.2	2,546.7	2,551.7	(0.33)%
Expenditure:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,563.6	2,389.1	2,387.5	2,551.0	2,611.7	2,510.0	(1.61)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,563.6	2,389.1	2,387.5	2,551.0	2,611.7	2,510.0	(1.61)%
Excess of Revenues Over Expenditures	328.7	574.6	99.1	9.2	(65.0)	41.7	355.59%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	(1.2)	(0.5)	(0.3)	-	-	-	0.00%
Operating Transfers:							
Transfers In	747.9	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	1,075.4	574.1	98.9	9.2	(65.0)	41.7	355.59%
Fund Balance, Beginning (Adjusted)	-	1,072.6	1,646.8	1,745.6	1,754.8	1,754.8	0.52%
Fund Balance, Ending	1,072.6	1,646.8	1,745.6	1,754.8	1,689.8	1,796.5	2.38%

Return to Table of Contents

Financial Summary by Fund

Health Insurance Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	4,519.4	5,751.3	8,007.0	5,411.0	7,332.0	7,117.5	31.54%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	4,519.4	5,751.3	8,007.0	5,411.0	7,332.0	7,117.5	31.54%
Expenditure:							
General Government	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Excess of Revenues Over Expenditures	806.9	(498.1)	154.0	(595.9)	360.3	145.8	(124.48)%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	806.9	(498.1)	154.0	(595.9)	360.3	145.8	(124.48)%
Fund Balance, Beginning (Adjusted)	1.8	808.8	310.6	464.6	(131.3)	(131.3)	(128.25)%
Fund Balance, Ending	808.8	310.6	464.6	(131.3)	229.1	14.6	(111.11)%

Return to Table of Contents

Financial Summary by Fund

Fleet Manager Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	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	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(747.9)	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(747.9)	-	-	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	747.9	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

Return to Table of Contents

Financial Summary by Fund

Workers Comp. Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	590.7	908.8	599.5	597.0	597.0	643.8	7.84%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	590.7	908.8	599.5	597.0	597.0	643.8	7.84%
Expenditure:							
General Government	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Excess of Revenues Over Expenditures	(70.4)	-	291.5	25.3	74.4	121.2	379.18%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	(70.4)	-	291.5	25.3	74.4	121.2	379.18%
Fund Balance, Beginning (Adjusted)	199.8	129.4	129.4	420.9	446.1	446.1	6.01%
Fund Balance, Ending	129.4	129.4	420.9	446.1	520.5	567.3	27.16%

Return to Table of Contents

Financial Summary by Fund

Technology Fleet Fund (thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	464.0	598.3	723.5	738.4	738.4	2.07%
	-	464.0	598.3	723.5	738.4	738.4	2.07%
Expenditure:							
General Government	-	401.2	616.2	723.5	738.4	738.4	2.07%
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	616.2	723.5	738.4	738.4	2.07%
Excess of Revenues Over Expenditures	-	62.8	(17.8)	-	-	-	0.00%
Non-operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers in Over Expenditures and Transfers Out	-	62.8	(17.8)	-	-	-	0.00%
Fund Balance, Beginning (Adjusted)	-	-	62.8	45.0	45.0	45.0	0.00%
Fund Balance, Ending	-	62.8	45.0	45.0	45.0	45.0	0.00%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
General Fund:							
Taxes	43,894.2	47,986.9	49,557.6	47,917.0	49,408.0	49,433.0	3.16%
Licenses & Permits	6.2	3.4	4.6	5.0	5.0	5.0	0.00%
Intergovernmental	258.8	364.6	707.2	489.5	780.0	748.5	52.93%
Charges for Service	3,757.4	3,936.7	4,033.9	3,972.5	3,852.4	4,010.4	0.96%
Fines & Forfeitures	1,976.1	1,874.6	1,586.6	2,100.0	2,650.0	2,650.0	26.19%
Miscellaneous	247.4	956.6	186.0	130.0	445.0	445.0	242.13%
Operating Transfers	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Total General Fund	51,225.0	56,207.9	57,160.9	55,698.9	58,225.4	58,376.9	4.81%
Commissary Fund:							
Charges for Service	251.5	184.4	111.2	150.0	126.0	126.0	(16.00)%
Fines & Forfeitures	1.8	1.5	0.6	-	-	-	0.00%
Miscellaneous	641.9	740.5	824.9	735.0	785.0	900.0	22.45%
Total Commissary	895.2	926.4	936.7	885.0	911.0	1,026.0	15.93%
Drug Seizure Fund:							
Fines & Forfeitures	296.8	149.5	141.1	1,000.0	1,000.0	1,000.0	0.00%
Miscellaneous	1.3	0.9	26.9	-	-	-	0.00%
Total Drug Seizures	298.1	150.3	168.0	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Charges for Service	85.3	66.8	74.8	100.0	100.0	100.0	0.00%
Miscellaneous	1.3	0.2	1.4	-	-	-	0.00%
Total Law Library	86.5	67.0	76.2	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Taxes	322.4	443.8	475.5	440.0	475.0	475.0	7.95%
Operating Transfers	116.3	-	-	-	-	-	0.00%
Total Accommodation	438.7	443.8	475.5	440.0	475.0	475.0	7.95%
Intergov. Grant Fund:							
Intergovernmental	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%
Total Intergov. Grants	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%
Jail Operations Fund:							
Fines & Forfeitures	454.0	404.0	350.8	441.5	414.0	414.0	(6.23)%
Total Jail Operations	454.0	404.0	350.8	441.5	414.0	414.0	(6.23)%
Drug Abuse Treat.							
Intergovernmental	43.2	43.7	8.5	6.0	10.0	10.0	66.67%
Fines & Forfeitures	180.3	171.6	119.7	155.0	155.0	155.0	0.00%
Total Drug Abuse	223.5	215.3	128.2	161.0	165.0	165.0	2.48%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Emergency Comm.:							
Intergovernmental	482.6	616.7	733.4	852.8	836.3	831.4	(2.52)%
Charges for Service	1,764.4	1,769.1	1,836.1	1,765.0	1,765.0	1,765.0	0.00%
Miscellaneous	27.0	27.4	46.2	27.7	27.7	28.3	2.07%
Operating Transfers	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
Total Emergency	3,171.8	3,499.5	3,499.8	3,715.0	4,236.2	3,895.6	4.86%
Victim/Witness Fund:							
Intergovernmental	96.9	84.0	102.1	76.2	76.2	76.2	0.00%
Fines & Forfeitures	136.7	135.5	106.0	150.5	150.5	150.5	0.00%
Total Victim/Witness	233.7	219.4	208.1	226.7	226.7	226.7	0.00%
Special Services:							
Taxes	3,882.1	4,077.5	4,152.2	4,218.0	4,218.0	4,340.0	2.89%
Licenses & Permits	134.1	112.5	120.8	120.0	120.0	120.0	0.00%
Charges for Service	44.9	49.3	50.2	51.0	51.0	51.0	0.00%
Miscellaneous	-	26.4	-	-	-	-	0.00%
Operating Transfers	89.4	(200.0)	202.7	188.5	188.5	203.6	8.00%
Total Special Svcs.	4,150.5	4,065.6	4,525.9	4,577.5	4,577.5	4,714.6	2.99%
SPLOST VI Fund:							
Miscellaneous	1.0	1.0	-	-	-	-	0.00%
Total SPLOST VI	1.0	1.0	-	-	-	-	0.00%
SPLOST VII Fund:							
Taxes	20,526.8	20,186.9	21,080.0	21,000.0	21,000.0	10,500.0	(50.00)%
Intergovernmental	-	-	12.0	-	-	-	0.00%
Miscellaneous	3.4	2.2	-	-	-	-	0.00%
Total SPLOST VII	20,530.2	20,189.1	21,092.1	21,000.0	21,000.0	10,500.0	(50.00)%
TSPLOST 2019:							
Taxes	-	-	-	-	-	1,200.0	100.00%
Total TSPLOST 2019	-	-	-	-	-	1,200.0	100.00%
Public Roads - LMIG:							
Intergovernmental	801.2	1,350.7	1,128.7	-	-	1,100.0	100.00%
Total Public Roads	801.2	1,350.7	1,128.7	-	-	1,100.0	100.00%
CDBG 2nd Harvest:							
Intergovernmental	206.1	-	-	-	-	-	0.00%
Total CDBG 2nd Harv.	206.1	-	-	-	-	-	0.00%
CDBG CAC Fund:							
Intergovernmental	-	209.7	290.3	-	-	-	0.00%
Total CDBG CAC	-	209.7	290.3	-	-	-	0.00%

Return to Table of Contents

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Water Sewer Fund:							
Charges for Service	5,505.0	6,231.1	2,297.0	6,125.0	6,125.0	6,021.0	(1.70)%
Miscellaneous	727.3	1,093.1	814.4	695.0	695.0	760.0	9.35%
Non-operating	2.6	203.5	3.0	-	-	6.0	100.00%
Operating Transfers	3,680.2	41.5	1,889.1	-	-	-	0.00%
Total Water Sewer	9,915.0	7,569.2	9,003.4	6,820.0	6,820.0	6,787.0	(0.48)%
Landfill Fund:							
Miscellaneous	11.9	8.2	6.2	10.0	10.0	6.5	(35.00)%
Non-operating	356.5	389.4	358.5	375.0	375.0	877.5	134.00%
Total Landfill Fund	368.4	397.6	364.7	385.0	385.0	884.0	129.61%
Tax Lighting Fund:							
Charges for Service	283.5	290.4	332.0	370.1	370.1	421.0	13.74%
Miscellaneous	-	-	1.9	-	-	-	0.00%
Total Tax Lighting	283.5	290.4	333.9	370.1	370.1	421.0	13.74%
Equipment Maint.:							
Charges for Service	115.9	124.0	157.8	120.5	120.5	120.5	0.00%
Miscellaneous	2,776.4	2,839.7	2,328.9	2,439.7	2,426.2	2,431.2	(0.35)%
Operating Transfers	747.9	-	-	-	-	-	0.00%
Total Equip. Maint.	3,640.2	2,963.7	2,486.7	2,560.2	2,546.7	2,551.7	(0.33)%
Health Insurance:							
Charges for Service	4,519.4	5,751.3	8,007.0	5,411.0	7,332.0	7,117.5	31.54%
Total Health Ins.	4,519.4	5,751.3	8,007.0	5,411.0	7,332.0	7,117.5	31.54%
Workers Comp. Fund:							
Charger for Service	590.7	908.8	599.5	597.0	597.0	643.8	7.84%
Total Workers Comp.	590.7	908.8	599.5	597.0	597.0	643.8	7.84%
Technology Fleet:							
Miscellaneous	-	464.0	598.3	723.5	738.4	738.4	2.07%
Total Tech. Fleet	-	464.0	598.3	723.5	738.4	738.4	2.07%
All Funds:							
Taxes	68,625.5	72,695.1	75,265.3	73,575.0	75,101.0	65,948.0	(10.37)%
Licenses & Permits	140.3	115.9	125.4	125.0	125.0	125.0	0.00%
Intergovernmental	3,251.5	4,885.9	5,135.1	2,118.6	2,376.7	3,440.2	62.38%
Charges for Service	16,917.9	19,312.0	21,499.5	18,662.1	20,439.0	20,376.2	9.19%
Fines & Forfeitures	3,045.7	2,737.1	2,304.8	3,847.0	4,369.5	4,369.5	13.58%
Miscellaneous	4,438.8	6,160.2	4,835.2	4,760.9	5,127.3	5,309.4	11.52%
Non-operating	359.1	592.9	361.5	375.0	375.0	883.5	135.60%
Operating Transfers	6,616.6	2,012.8	4,060.8	2,343.0	2,880.7	2,559.5	9.24%
Total All Funds	103,395.5	108,511.8	113,587.5	105,806.5	110,794.2	103,011.3	(2.64)%

Return to Table of Contents

Revenue Charts

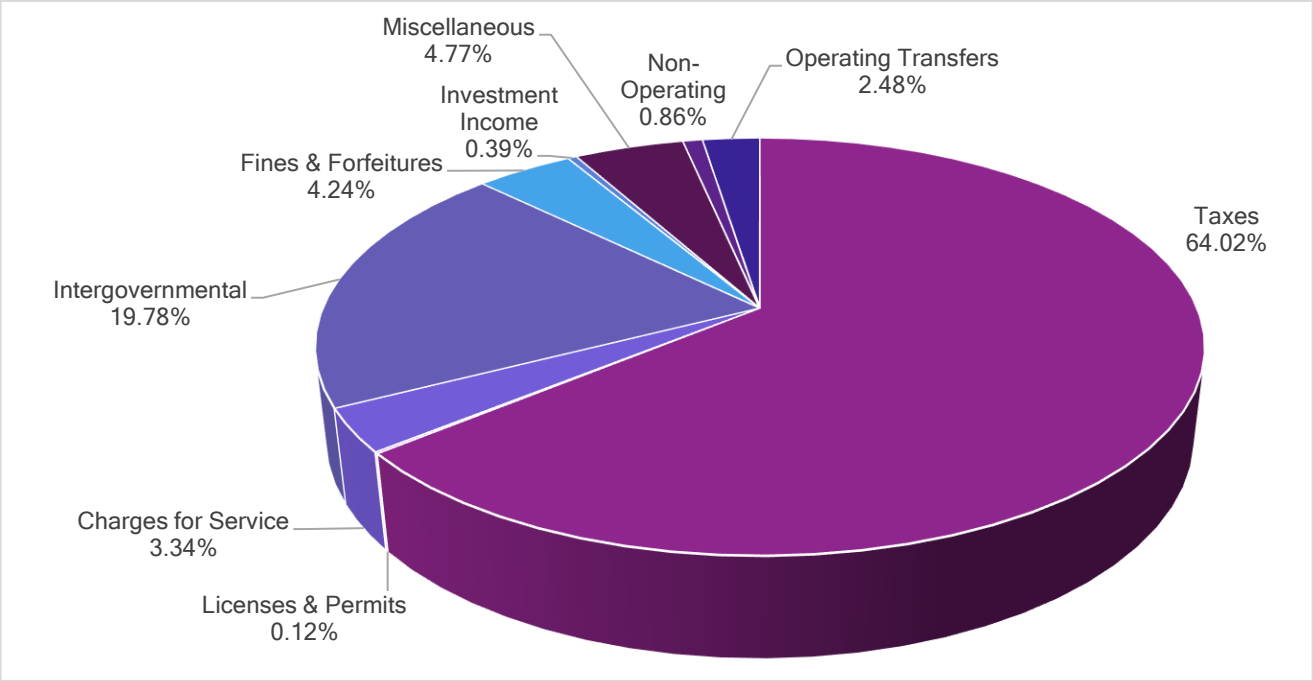


Figure 7 - All Funds - Revenues by Type

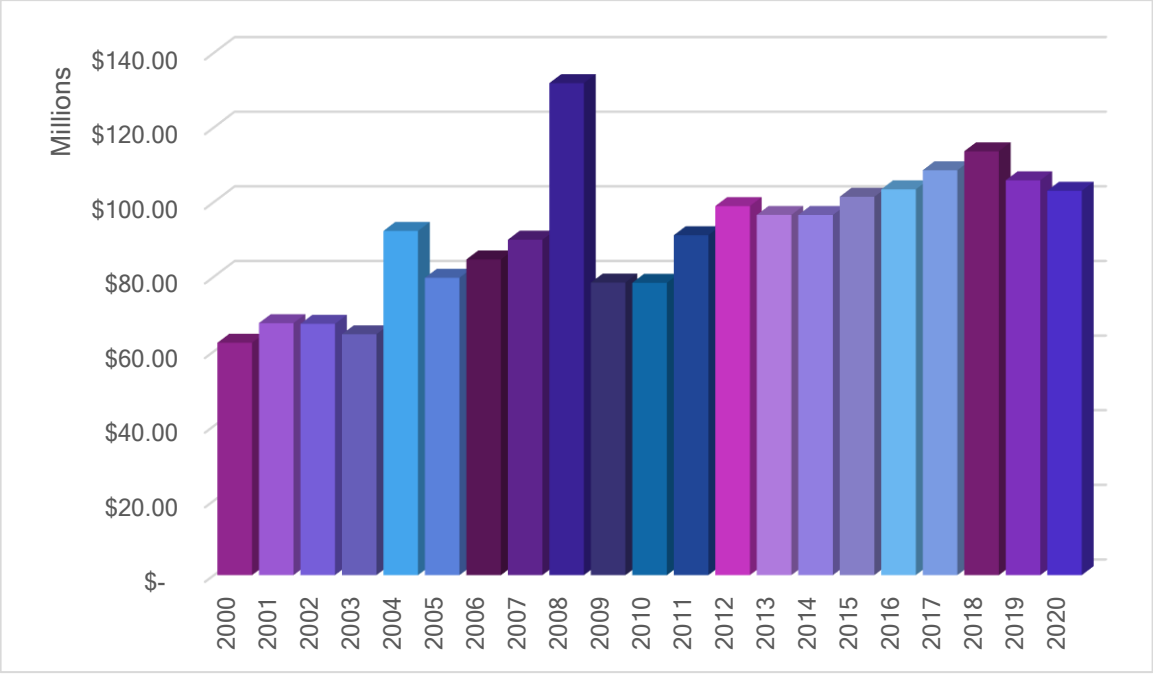


Figure 8 - All Funds - Revenue History

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 re-valutation 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.

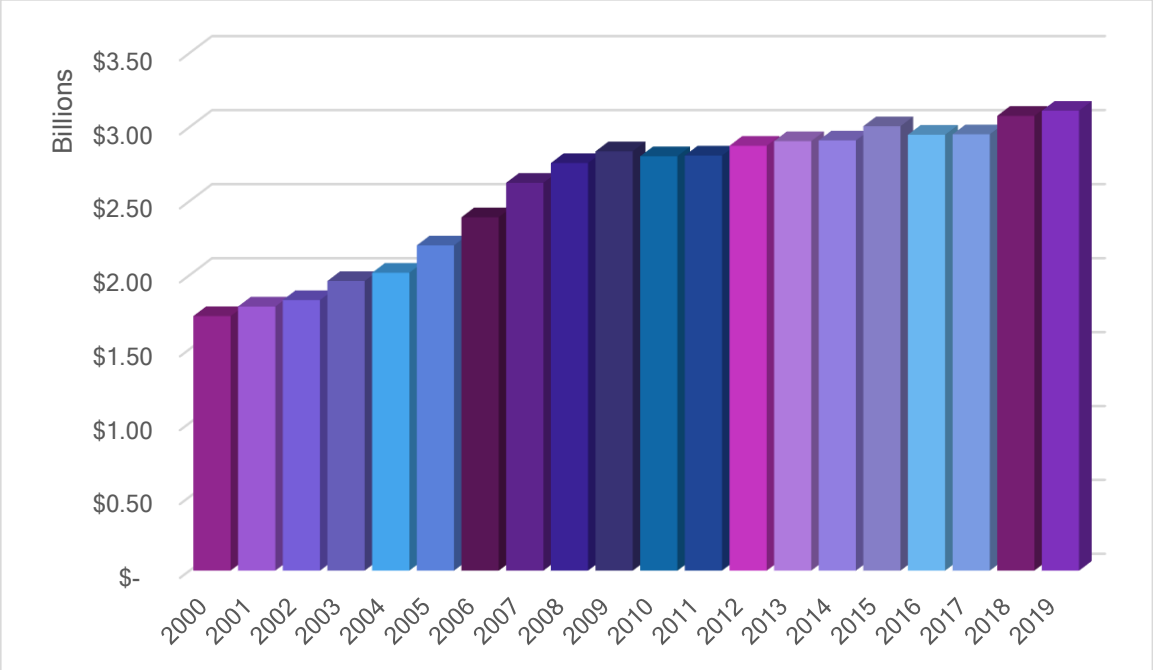


Figure 9 - County-wide Digest History

Looking at trends since 2010, the total digest has increased by 10.96%. During that time period, the incorporated digest grew by 6.05% while the unincorporated digest grew by 17.32%.

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:

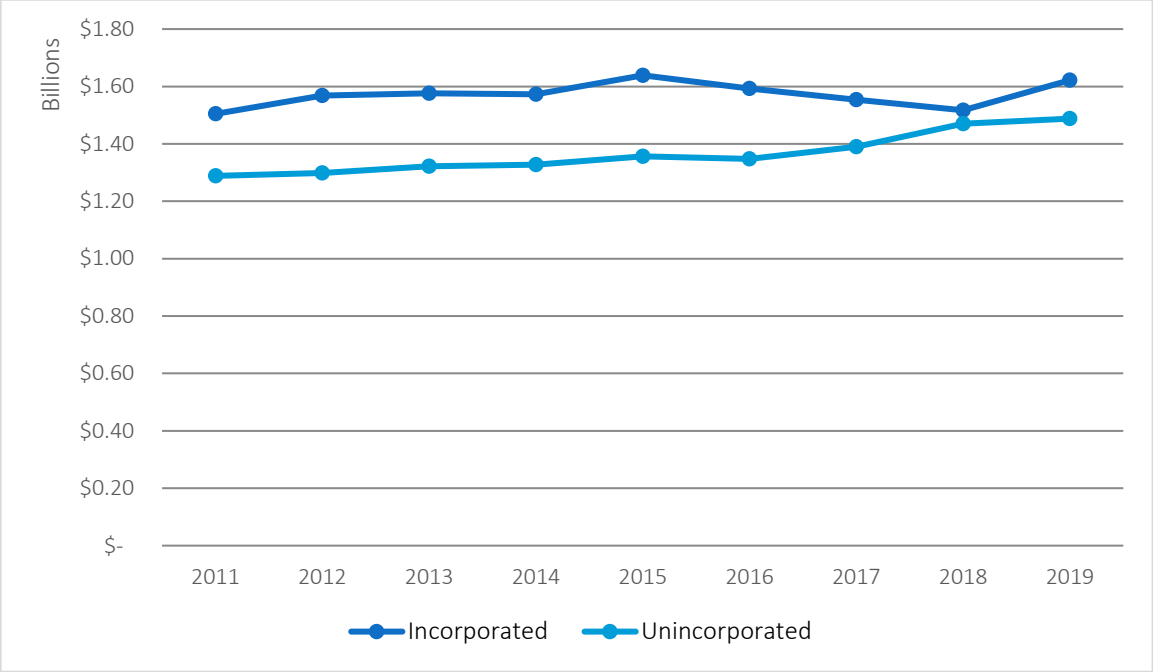


Figure 10 - Net Digest History

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:

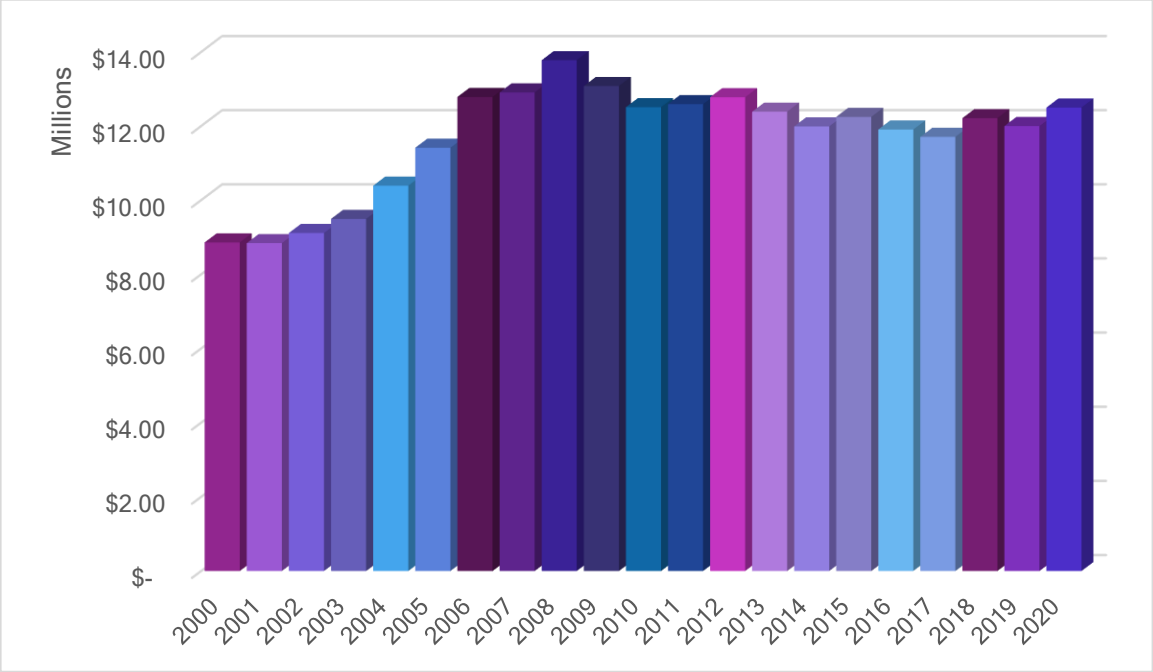


Figure 11 - Local Option Sales Tax History

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. This SPLOST will end collections in December of 2019. The next SPLOST will appear on the referendum in November.

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 2019 budget was adopted. The collection of this tax began October 1st, 2018, 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

Taxes:

- Capital Improvement (SPLOST)

- Capital Improvement in the School Systems (EdSPLOST)

- Transportation Improvements (TSPLOST)

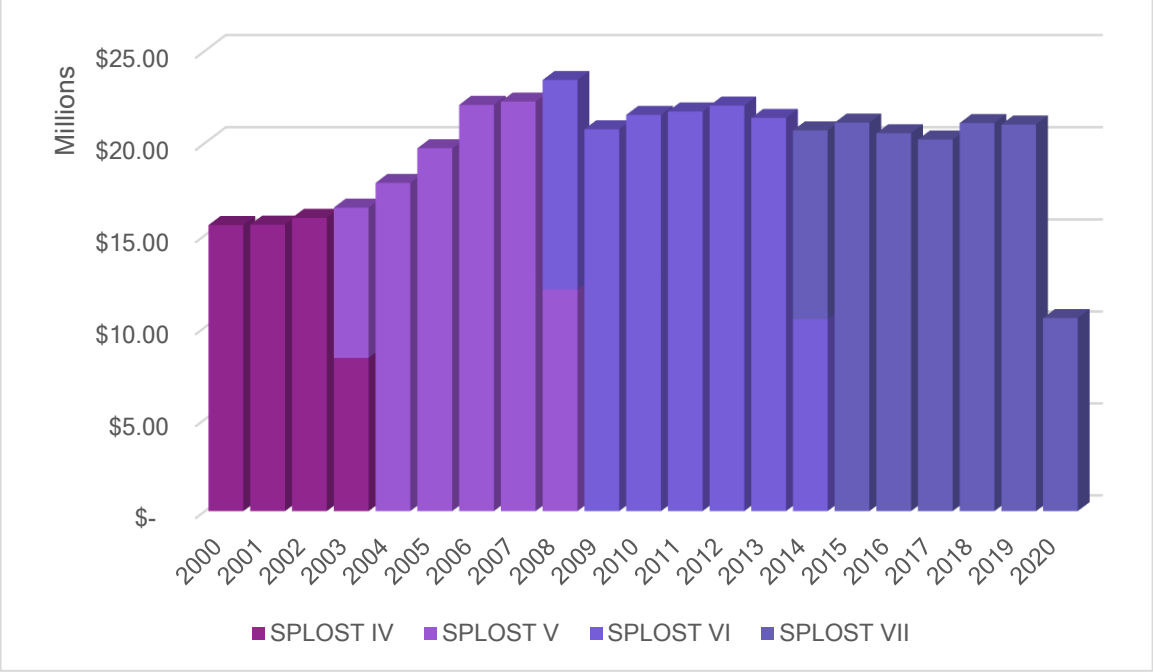


Figure 12 - Special Purpose Local Option Sales Tax History

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

Taxes:

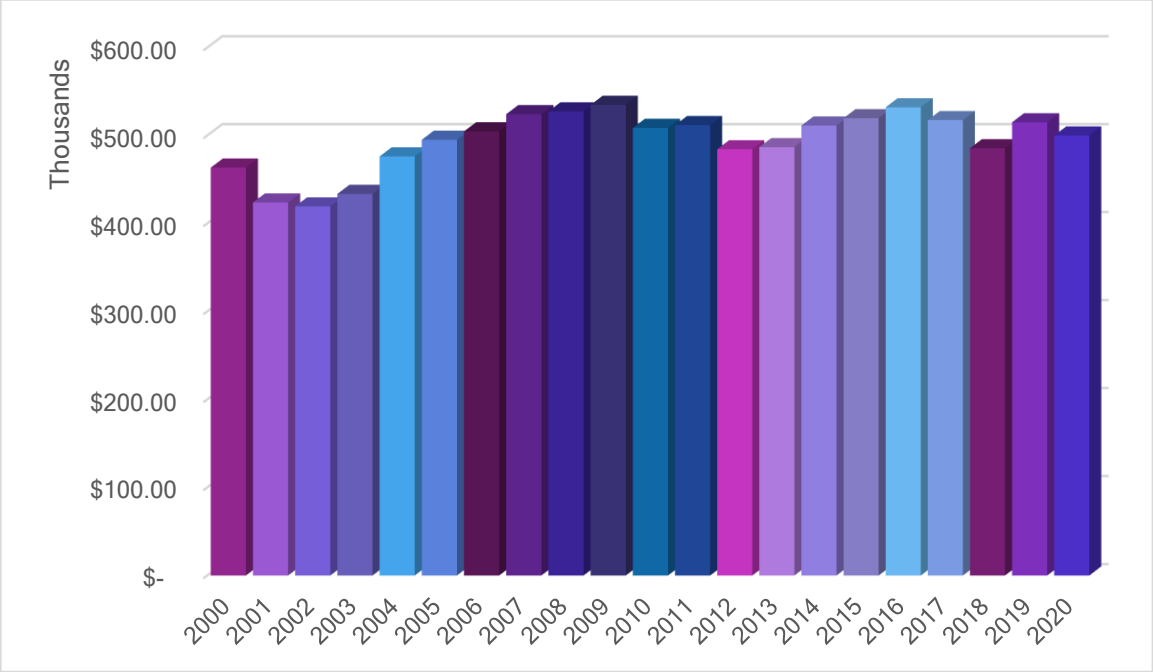


Figure 13 - Alcoholic Beverage Excise Tax History

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

Taxes:

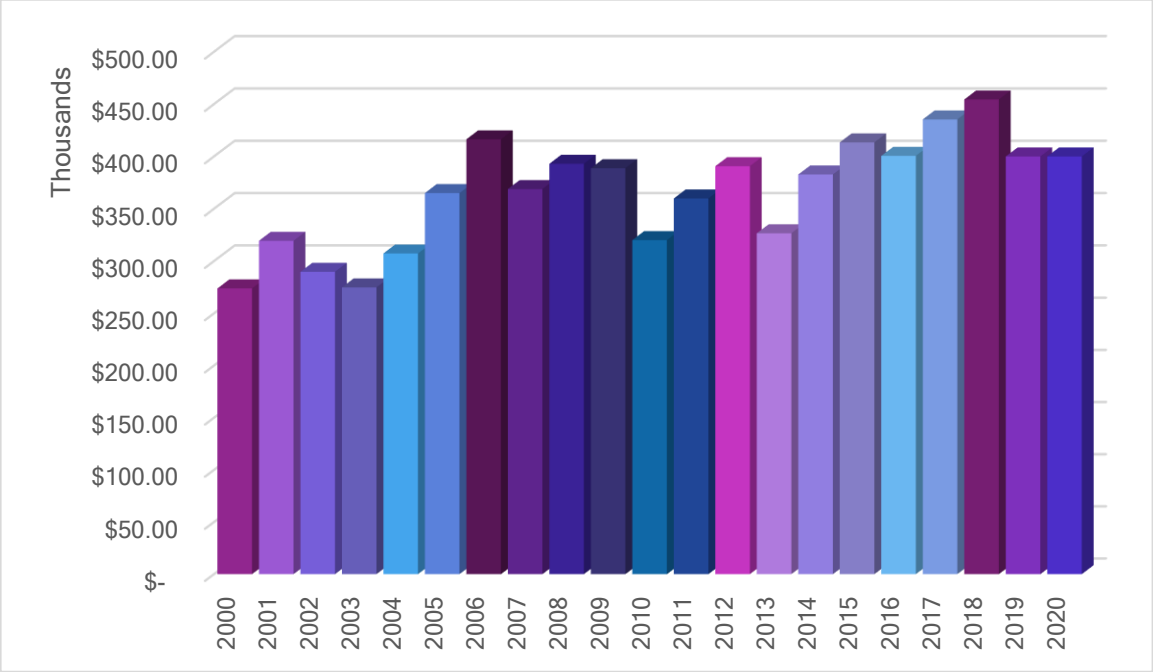


Figure 14 - Occupation Tax History

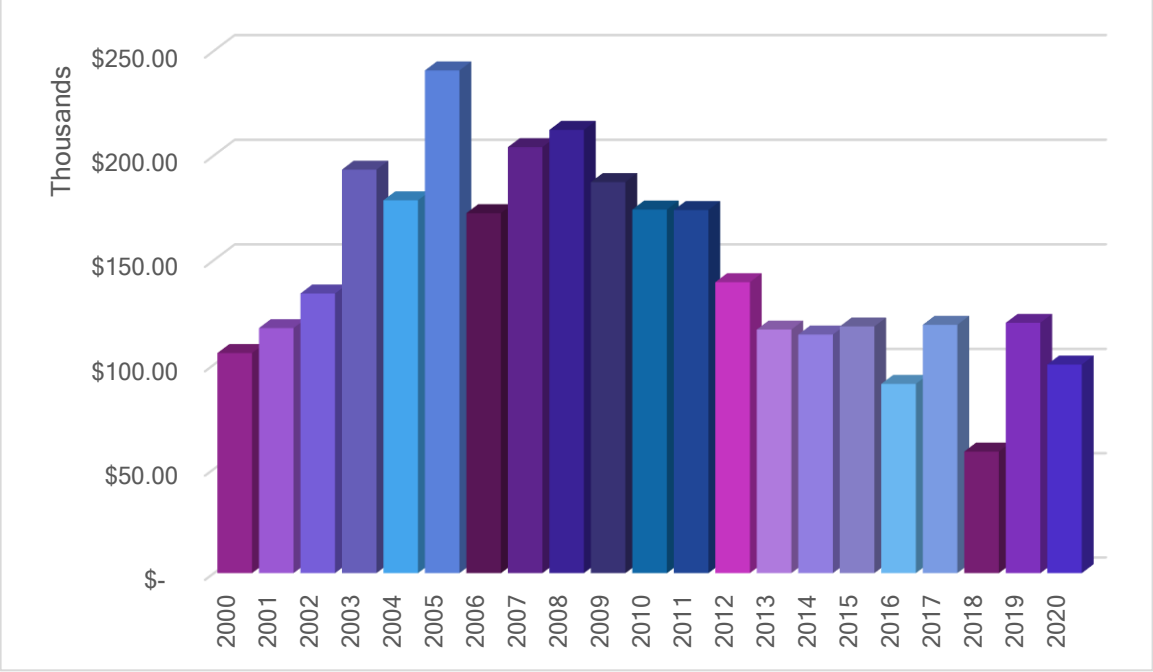


Figure 15 - Franchise Tax History

Return to Table of Contents

Revenue Sources and Assumptions

Taxes:

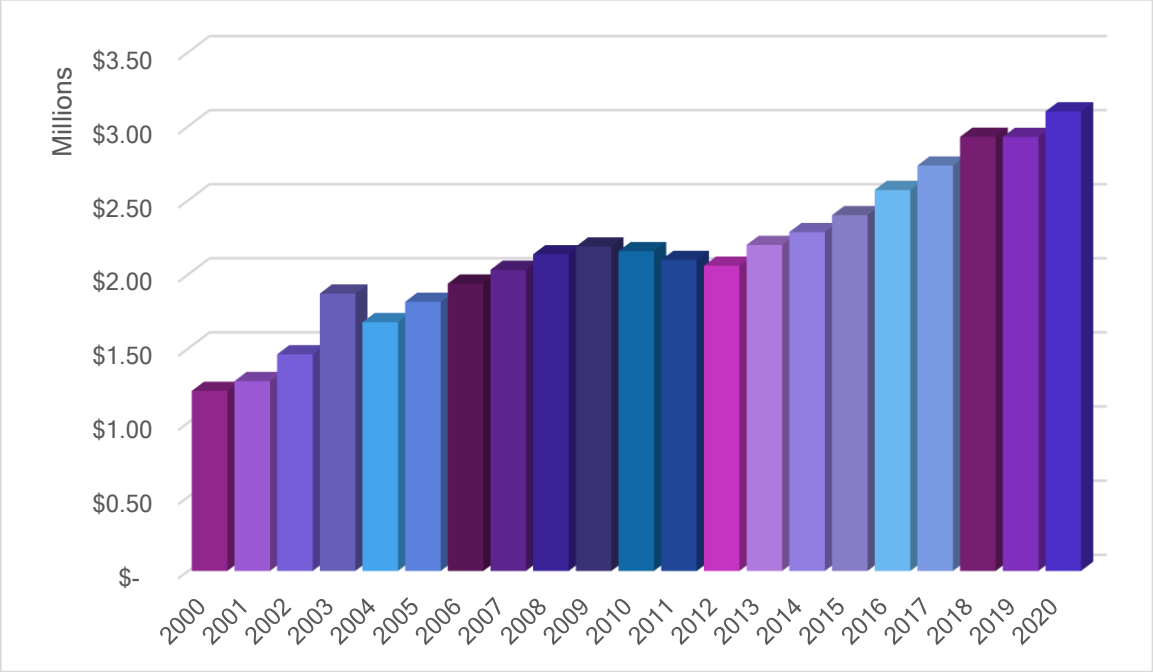


Figure 16 – Insurance Premium Tax History

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

Licenses and Permits:

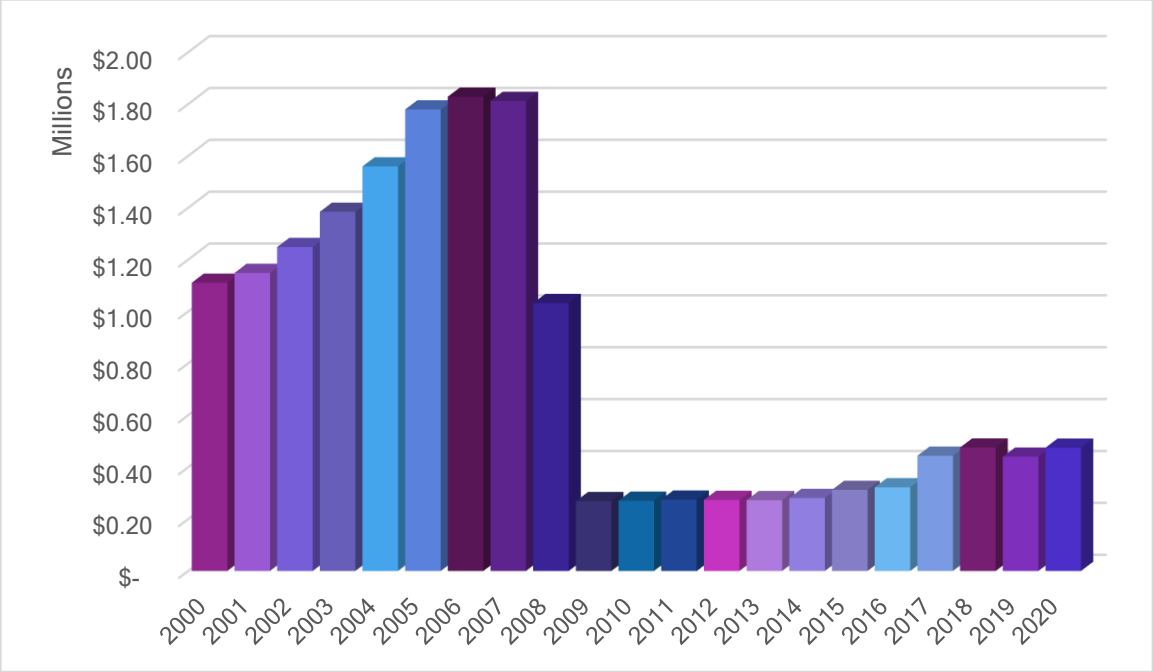


Figure 17 - Accommodation Excise Tax History

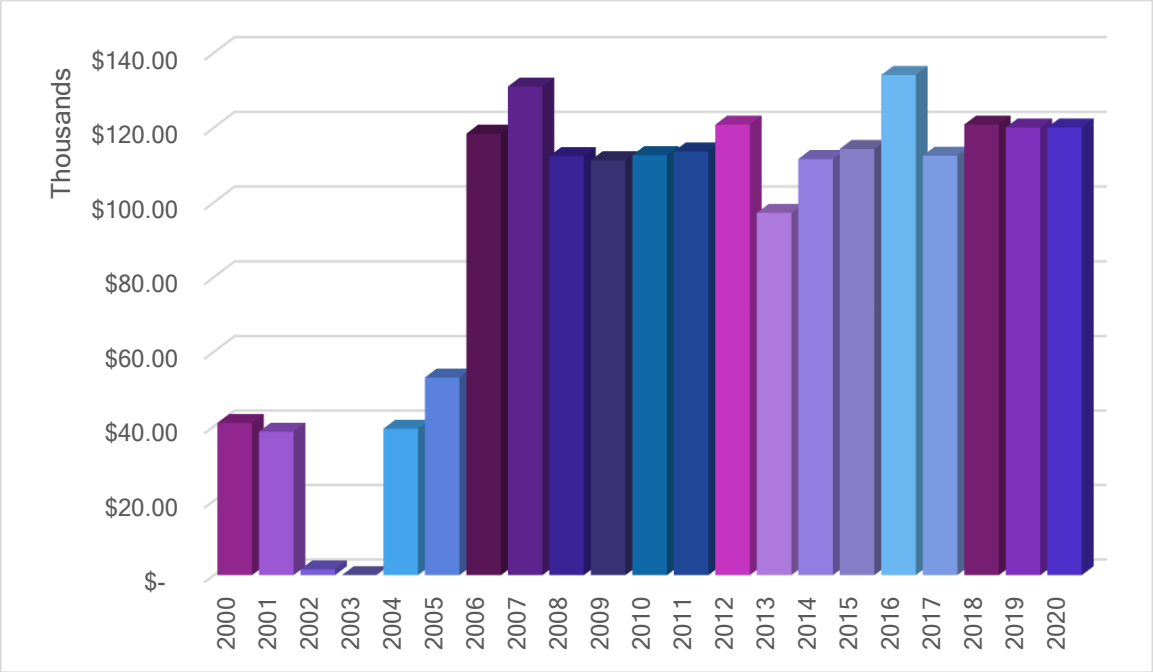


Figure 18 - Alcoholic Beverage License History (2002 and 2003 included in Occupational Tax)

Return to Table of Contents

Revenue Sources and Assumptions

Licenses and Permits:

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.

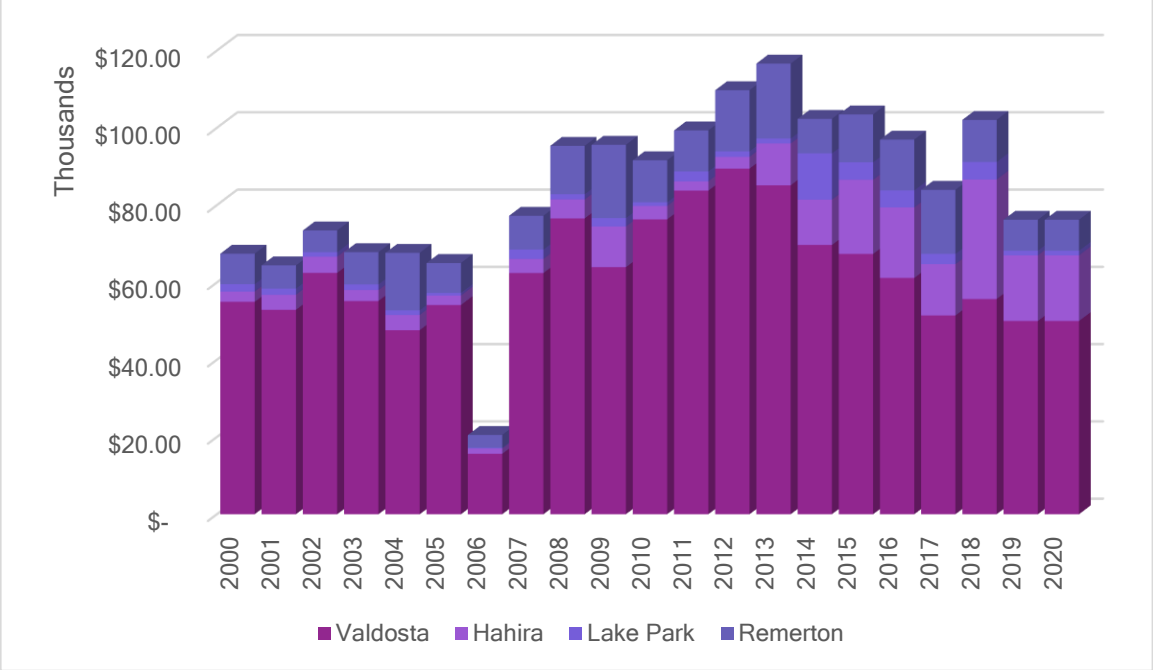


Figure 19 – Victim/Witness (Intergovernmental) History

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.

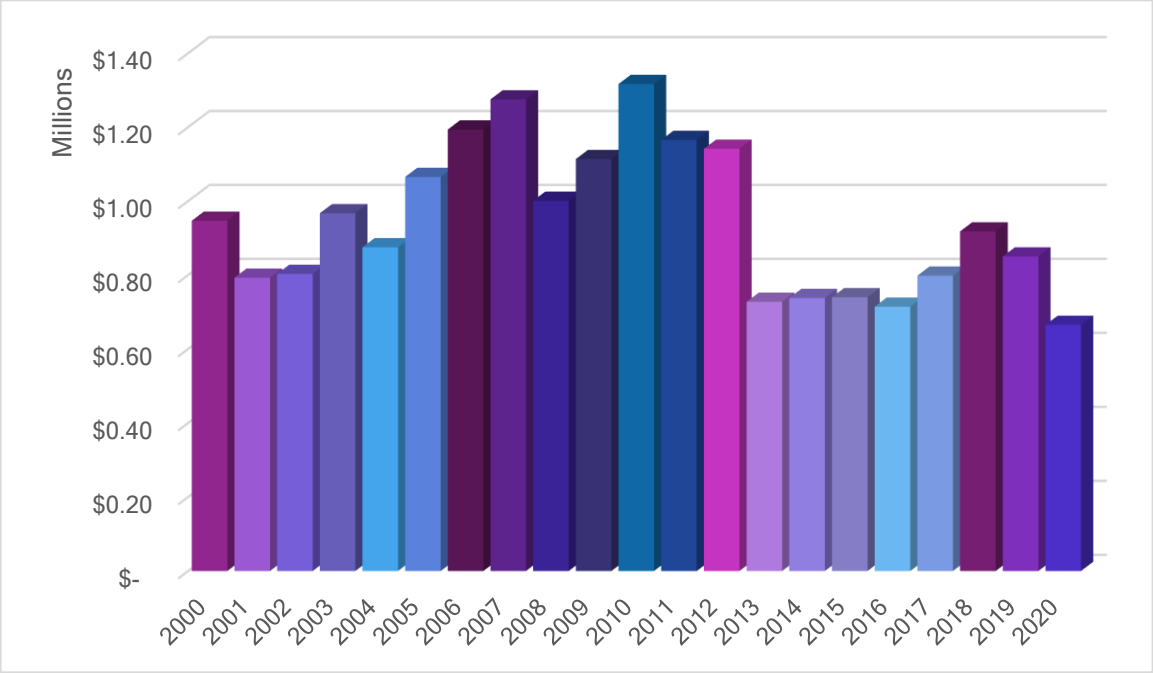


Figure 20 - Prisoner Housing History

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

Charges for Service:

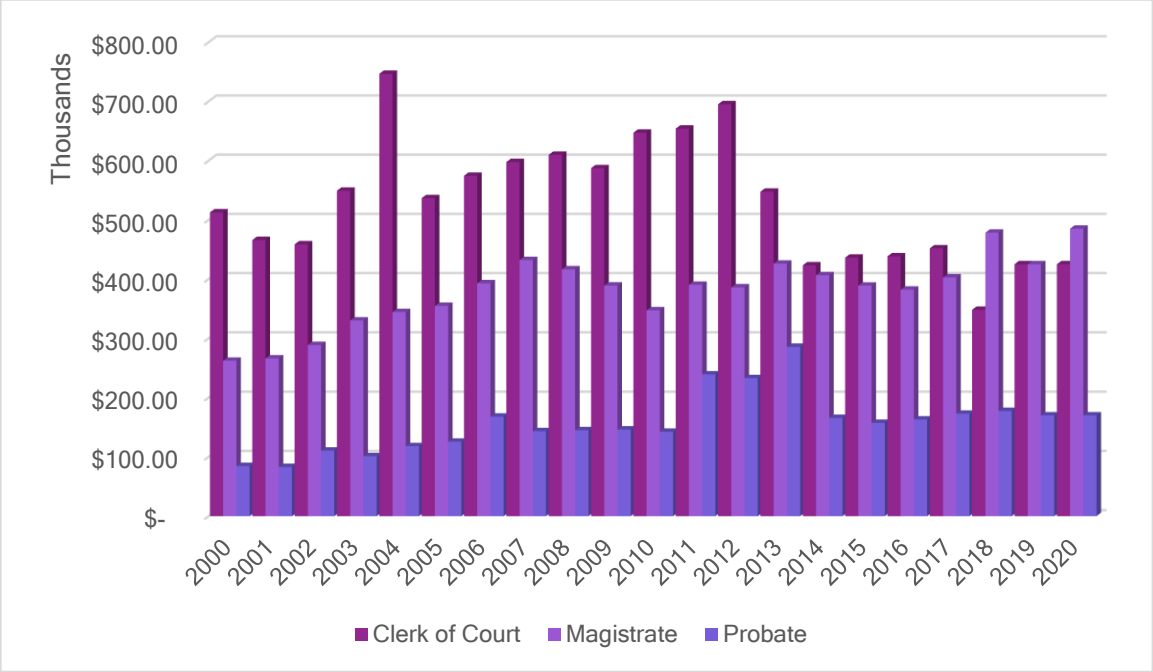


Figure 21 – Court Fees History

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

Charges for Service:

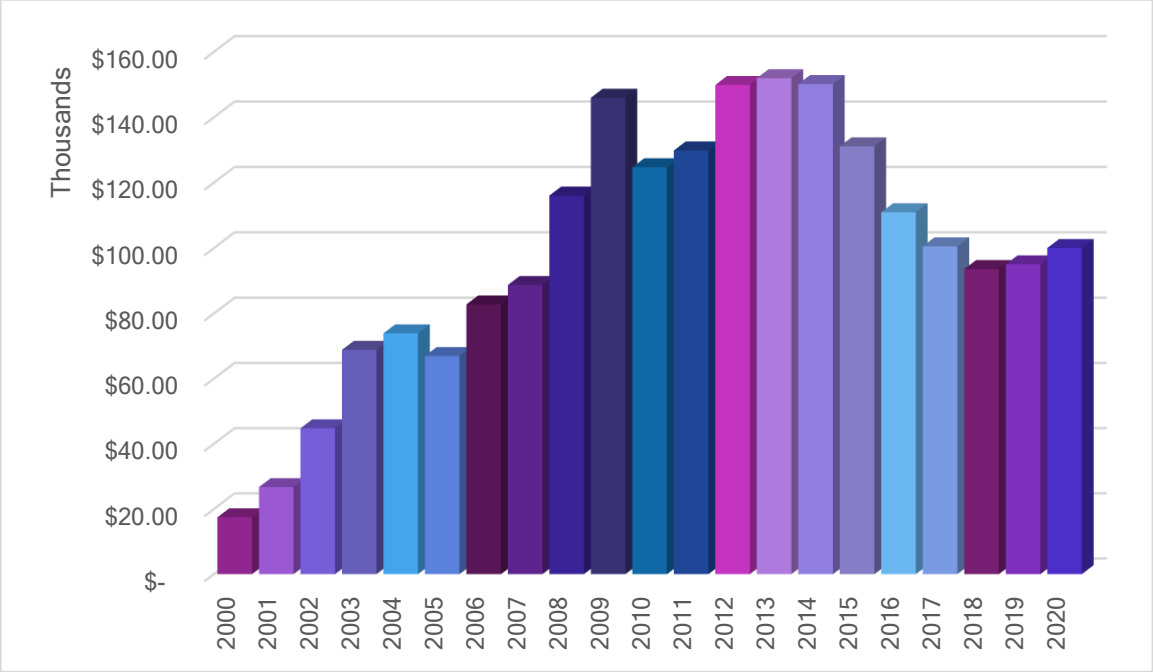


Figure 22 - Animal Shelter Fee History

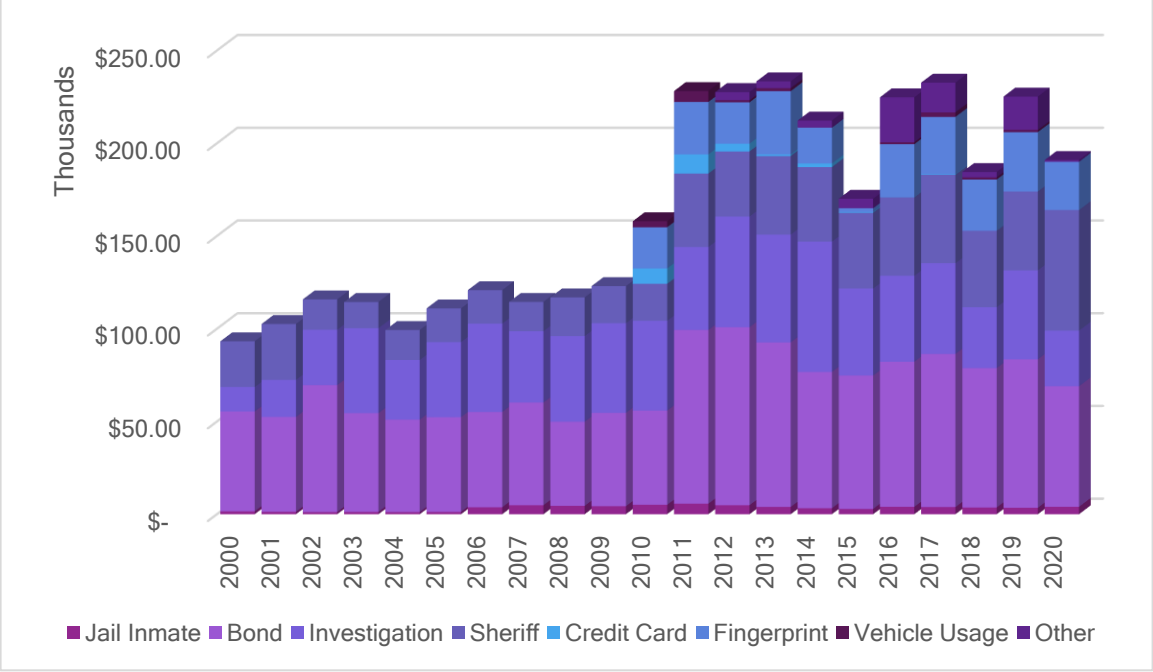


Figure 23 - Sheriff Fee History

Return to Table of Contents

Revenue Sources and Assumptions

Charges for Service:

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.

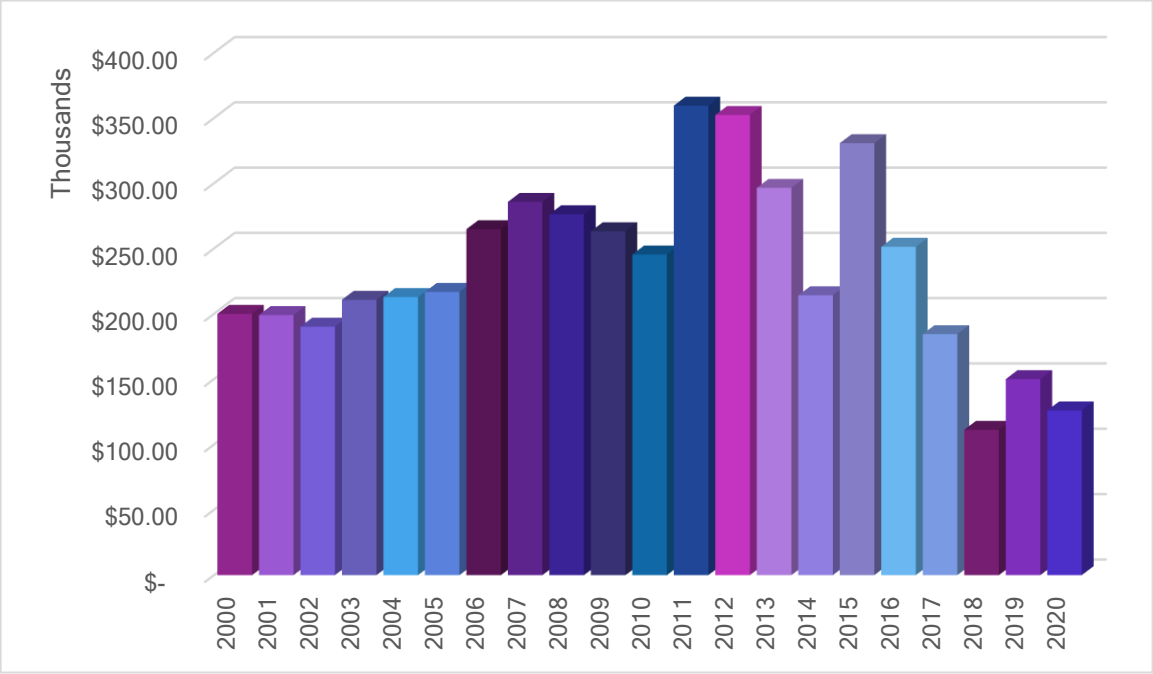


Figure 24 - Commissary Fee History

911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services in Lowndes County. The current surcharge is $1.50 per line per month. The 911 Center is a county-wide service so all surcharges are remitted to Lowndes County. In recent years, there has been a 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

Charges for Service:

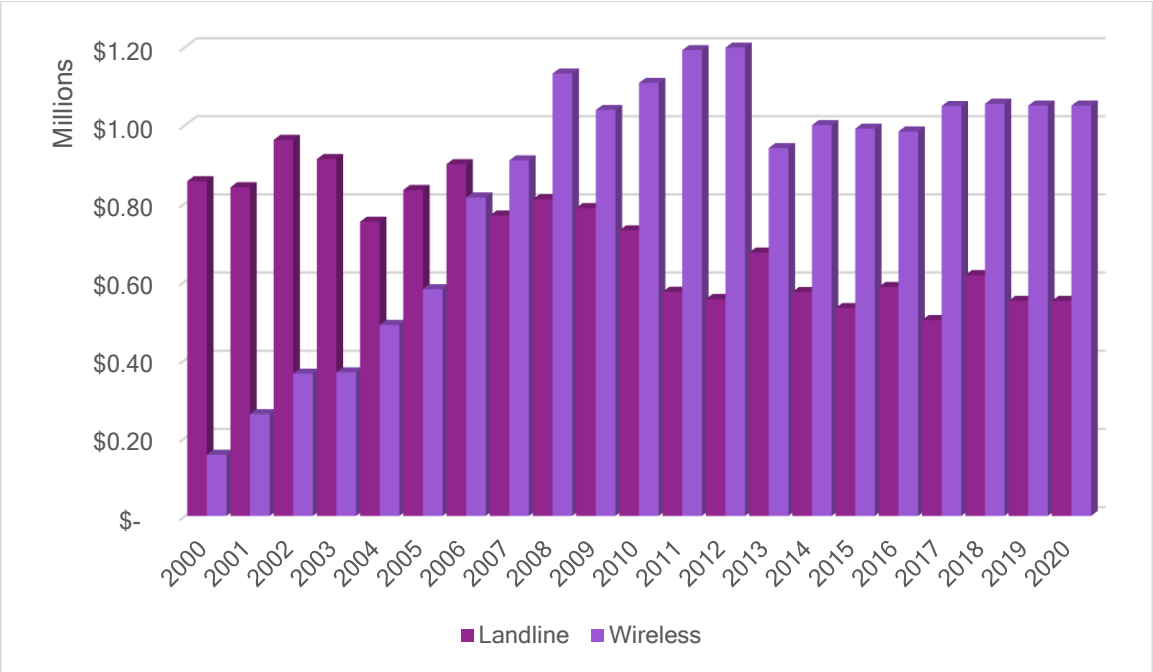


Figure 25 – 911 Surcharge History

Water & Sewer Usage Fees: Water and sewer customers are charged a monthly rate for use of Lowndes County utilities based on their consumption. The County has an automatic one percent rate increase effective each July. The rate structure and anticipated customer base are used to 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

Charges for Service:

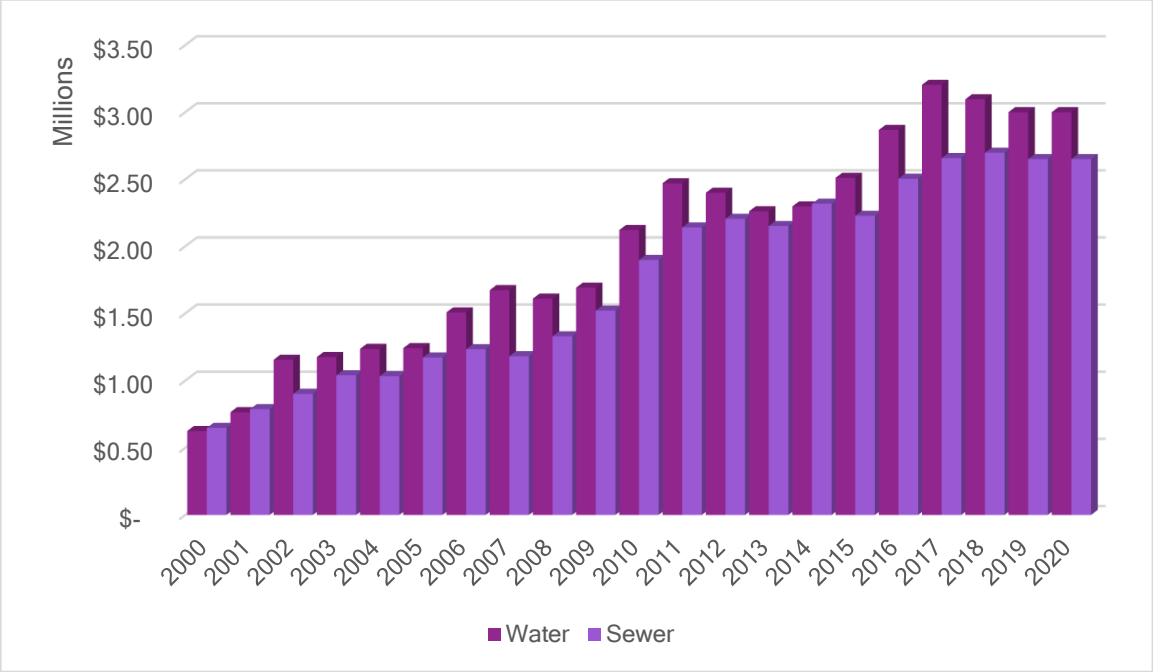


Figure 26 - Water and Sewer Fee History

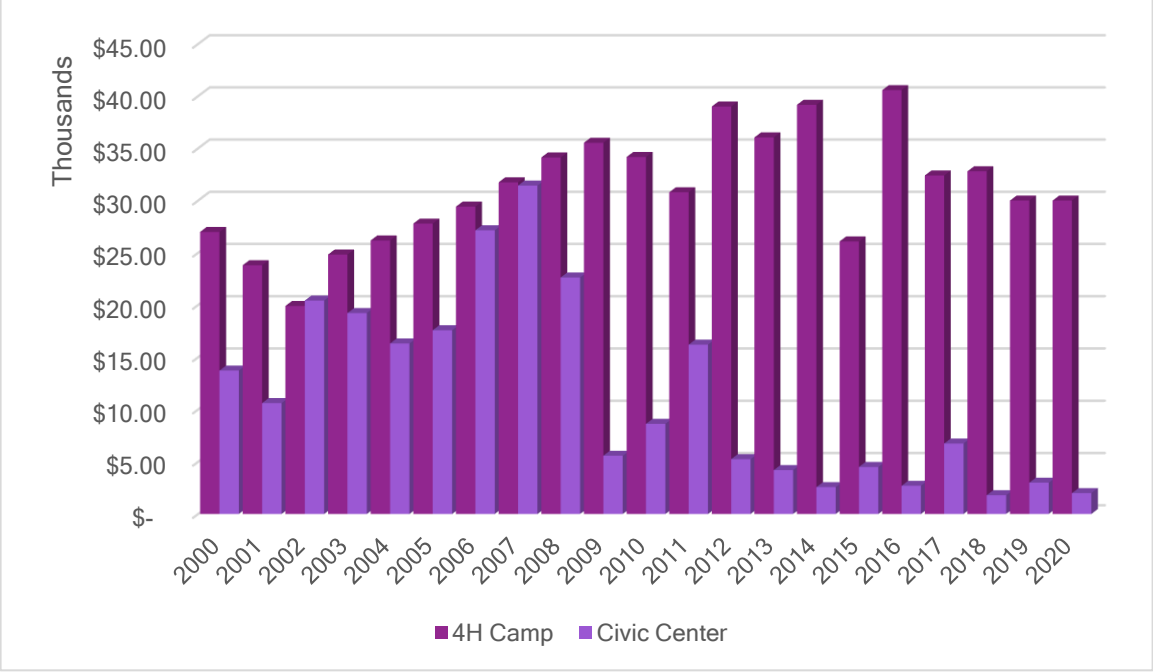


Figure 27 - 4H Camp and Civic Center Rent History

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. At the end of FY 2018, the courts went live with a new software system that corrected how some fines were being distributed. This correction was used to budget for FY 2020. Forfeitures are accounted for in the Drug Seizure Fund which is maintained by the Sheriff's Office.

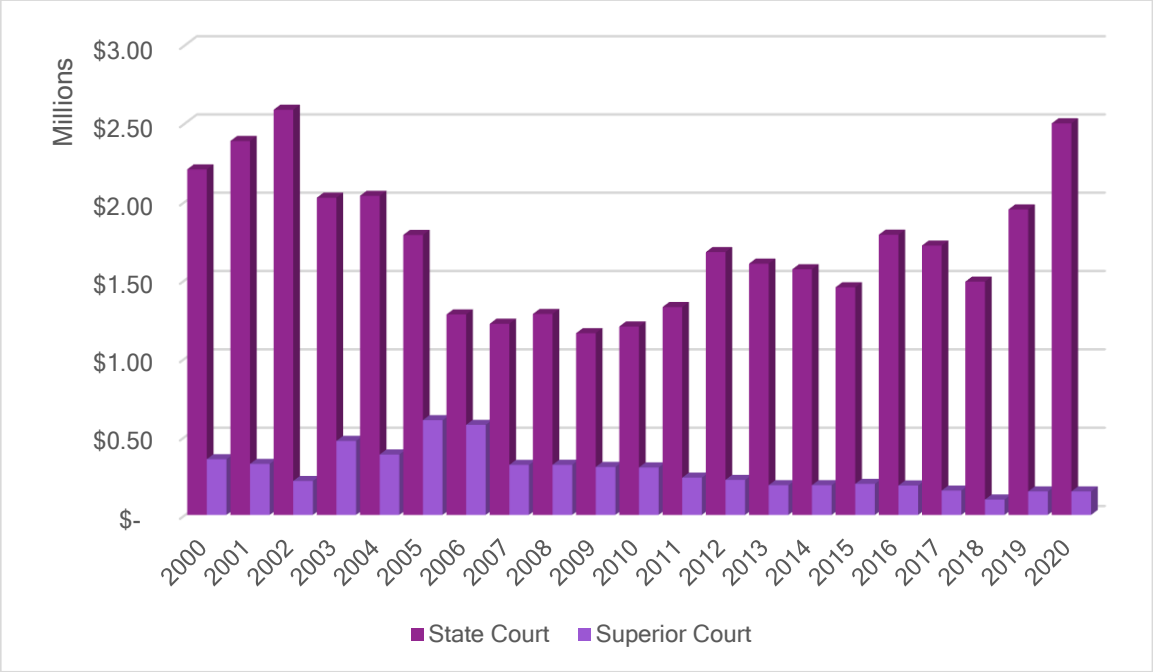


Figure 28 – Fines – General Fund History

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

Fines & Forfeitures:

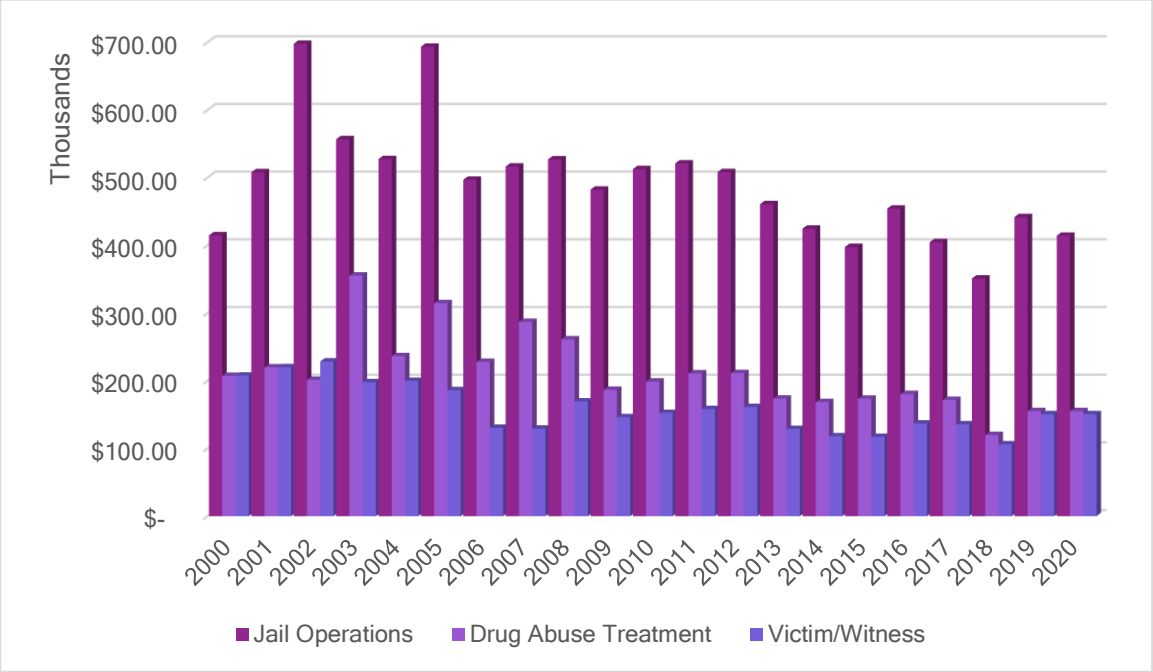


Figure 29 - Fines - Other Funds History

Return to Table of Contents

Expenditure/Expense by Fund & Function

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
General Fund							
General Government	44,519.9	12,892.1	14,346.1	14,291.1	17,628.1	14,329.8	0.26%
Judicial	5,800.4	6,690.6	6,766.5	6,641.6	7,210.3	7,102.7	6.94%
Public Safety	19,504.0	20,645.8	20,604.4	20,390.1	23,247.5	21,672.4	6.29%
Public Works	4,968.2	5,130.4	5,055.7	4,817.9	5,430.8	4,943.9	2.61%
Health & Welfare	721.7	996.1	744.1	762.9	815.6	770.3	0.97%
Culture & Recreation	4,675.9	4,984.9	5,089.7	4,725.0	5,065.0	5,025.0	6.35%
Housing & Development	2,886.6	3,128.3	3,205.8	3,000.0	3,200.0	3,262.0	8.73%
Operating Transfers	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
Total General Fund	50,974.5	55,554.5	56,696.2	55,689.9	64,204.4	58,376.9	4.81%
Commissary Fund:							
Public Safety	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%
Total Commissary Fund	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%
Drug Seizure Fund:							
Public Safety	533.9	711.1	455.7	1,000.0	1,000.0	1,000.0	0.00%
Total Drug Seizure Fund	533.9	711.1	455.7	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Judicial	79.4	49.5	53.2	100.0	100.0	100.0	0.00%
Total Law Library Fund	79.4	49.5	53.2	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Housing & Development	494.5	653.6	271.7	251.5	271.4	271.4	7.92%
Operating Transfers	-	(200.0)	202.7	188.5	203.6	203.6	8.00%
Total Accommodation	494.5	453.6	474.5	440.0	475.0	475.0	7.95%
Intergov. Grants Fund:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	825.1	721.5	715.0	256.5	279.6	279.6	8.98%
Public Safety	339.2	1,282.8	1,229.1	43.0	-	-	(100.00)%
Public Works	198.4	206.0	209.3	-	-	-	0.00%
Total Intergov. Grants	1,362.7	2,210.4	2,153.4	694.1	674.1	674.1	(2.88)%
Jail Operations Fund:							
Public Safety	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%
Total Jail Operations	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%
Drug Abuse Treatment:							
Judicial	-	18.5	62.4	45.0	45.0	45.0	0.00%
Health & Welfare	170.0	170.0	125.0	125.0	125.0	170.0	36.00%
Total Drug Abuse Treat.	170.0	188.5	187.4	170.0	170.0	215.0	26.47%
Emergency Comm.:							
Public Safety	2,976.1	3,269.7	3,353.3	3,555.0	4,076.2	3,735.6	5.08%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Emergency Comm.	3,136.1	3,429.7	3,513.3	3,715.0	4,236.2	3,895.6	4.86%

Return to Table of Contents

Expenditure/Expense by Fund & Function

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Victim/Witness Fund:							
Judicial	190.5	208.9	211.1	221.0	228.6	226.6	2.53%
Total Victim/Witness	190.5	208.9	211.1	221.0	228.6	226.6	2.53%
Special Services Fund:							
General Government	-	7.4	-	150.0	150.0	150.0	0.00%
Public Safety	1,997.8	2,267.0	2,739.5	2,424.1	2,646.6	2,540.4	4.80%
Public Works	114.2	119.0	151.1	122.5	119.5	119.5	(2.39)%
Culture & Recreation	-	-	70.0	70.0	70.0	70.0	0.00%
Housing & Development	773.4	677.9	1,171.8	1,400.5	1,377.7	1,366.7	(2.42)%
Operating Transfers	441.3	325.0	325.0	325.0	325.0	325.0	0.00%
Total Special Services	3,286.8	3,396.2	4,457.4	4,492.1	4,688.8	4,571.7	1.77%
SPLOST V Fund:							
Public Works	69.2	-	-	-	-	-	0.00%
Total SPLOST V Fund	69.2	-	-	-	-	-	0.00%
Judicial/Admin & Jail:							
Public Works	238.8	-	-	-	-	-	0.00%
Total Judicial/Admin/Jail	238.8	-	-	-	-	-	0.00%
SPLOST VI Fund:							
Public Works	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
Total SPLOST VI Fund	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
SPLOST VII Fund:							
Public Works	20,287.7	16,258.0	18,759.6	21,000.0	21,000.0	20,000.0	(4.76)%
Operating Transfers	3,680.2	41.5	1,889.1	-	-	-	0.00%
Total SPLOST VII Fund	23,967.9	16,299.5	20,648.7	21,000.0	21,000.0	20,000.0	(4.76)%
TSPLOST 2019 Fund:							
Public Works	-	-	-	-	-	1,200.0	100.00%
Total TSPLOST 2019	-	-	-	-	-	1,200.0	100.00%
Public Roads - LMIG:							
Public Works	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%
Total Public Roads	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%
CDBG 2nd Harvest:							
Public Works	206.1	-	-	-	-	-	0.00%
Total CDBG 2nd Harvest	206.1	-	-	-	-	-	0.00%
CDBG CAC Fund:							
Public Works	-	209.7	290.3	-	-	-	0.00%
Total CDBG CAC Fund	-	209.7	290.3	-	-	-	0.00%

Return to Table of Contents

Expenditure/Expense by Fund & Function

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Water Sewer Fund:							
Public Works	4,526.0	4,628.2	5,093.3	4,542.8	5,976.1	5,289.4	16.43%
Non-operating	210.4	181.4	156.6	178.9	178.9	163.0	(8.89)%
Operating Transfers	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Water Sewer Fund	5,186.4	5,259.6	5,699.9	5,171.7	6,605.0	5,902.4	14.13%
Landfill Fund:							
Public Works	55.9	45.3	57.8	136.1	128.6	239.6	76.10%
Operating Transfers	239.4	150.0	150.0	150.0	150.0	150.0	0.00%
Total Landfill Fund	295.3	195.3	207.8	286.1	278.6	389.6	36.20%
Tax Lighting Fund:							
Public Works	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Total Tax Lighting Fund	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Equipment Maint. Fund:							
Public Works	2,563.6	2,389.1	2,387.5	2,551.0	2,611.7	2,510.0	(1.61)%
Non-operating	1.2	0.5	0.3	-	-	-	0.00%
Total Equip. Maint. Fund	2,564.9	2,389.6	2,387.8	2,551.0	2,611.7	2,510.0	(1.61)%
Health Insurance Fund:							
General Government	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Total Health Insurance	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Fleet Manager Fund:							
Operating Transfers	747.9	-	-	-	-	-	0.00%
Total Fleet Manager	747.9	-	-	-	-	-	0.00%
Workers Comp. Fund:							
General Government	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Total Workers Comp.	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Technology Fleet Fund:							
General Government	-	401.2	616.2	723.5	738.4	738.4	2.07%
Total Tech. Fleet Fund	-	401.2	616.2	723.5	738.4	738.4	2.07%
All Funds:							
General Government	15,893.4	20,458.8	23,123.3	22,138.5	26,405.3	23,107.0	4.37%
Judicial	6,895.4	7,689.0	7,808.2	7,264.2	7,863.5	7,753.9	6.74%
Public Safety	26,494.5	29,364.1	30,024.4	28,704.6	32,434.8	30,260.8	5.42%
Public Works	33,668.6	30,481.6	34,421.3	36,004.9	35,622.3	35,757.4	(0.69)%
Health & Welfare	891.7	1,166.1	869.1	887.9	940.6	940.3	5.90%
Culture & Recreation	4,675.9	4,984.9	5,159.7	4,795.0	5,135.0	5,095.0	6.26%
Housing & Development	4,114.5	4,459.8	4,649.3	4,652.0	4,849.1	4,900.1	5.33%
Non-operating	211.6	181.9	156.9	178.9	178.9	163.0	(8.89)%
Operating Transfers	6,616.6	2,012.8	4,060.8	2,343.0	2,895.7	2,559.5	9.24%
Total All Funds	99,462.2	100,799.0	110,273.0	106,969.0	116,325.3	110,537.0	3.34%

Return to Table of Contents

Expenditure/Expense by Fund & Type

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
General Fund:							
Personal Services	26,215.8	27,999.6	29,105.0	28,515.5	31,913.8	31,083.7	9.01%
Services & Contracts	21,987.5	23,325.7	22,332.2	22,735.3	25,003.4	23,215.8	2.11%
Supplies & Materials	403.7	376.0	361.7	361.8	508.0	334.5	(7.54)%
Capital Outlay	422.8	1,656.5	2,758.2	1,761.4	3,916.5	1,216.4	(30.94)%
Debt Service	1,047.0	1,110.3	1,255.0	1,255.5	1,255.5	1,255.5	0.00%
Operating Transfers	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
Total General Fund	50,974.5	55,554.5	56,696.2	55,698.9	64,204.4	58,376.9	4.81%
Commissary Fund:							
Personal Services	113.2	121.1	128.0	127.1	138.8	138.8	9.28%
Services & Contracts	501.6	504.0	973.9	632.6	574.2	585.6	(7.43)%
Supplies & Materials	104.6	138.1	168.7	91.3	174.0	174.0	90.68%
Total Commissary	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%
Drug Seizure Fund:							
Services & Contracts	533.9	711.1	455.7	1,000.0	1,000.0	1,000.0	0.00%
Total Drug Seizures	533.9	711.1	455.7	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Services & Contracts	79.4	49.5	53.2	100.0	100.0	100.0	0.00%
Total Law Library Fund	79.4	49.5	53.2	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Services & Contracts	494.5	653.6	271.7	251.5	271.4	271.4	7.92%
Operating Transfers	-	(200.0)	202.7	188.5	203.6	203.6	8.00%
Total Accommodation	494.5	453.6	474.5	440.0	475.0	475.0	7.95%
Intergov. Grants Fund:							
Personal Services	236.2	375.1	260.7	299.6	279.6	279.6	(6.67)%
Services & Contracts	1,119.2	1,816.4	1,858.0	394.6	394.6	394.6	0.00%
Supplies & Materials	7.3	18.9	34.7	-	-	-	0.00%
Total Intergov. Grants	1,362.7	2,210.4	2,153.4	694.1	674.1	674.1	(2.88)%
Jail Operations Fund:							
Personal Services	49.5	53.8	56.5	55.0	53.0	53.0	(3.65)%
Services & Contracts	337.0	333.7	279.8	353.5	491.5	323.0	(8.63)%
Supplies & Materials	37.6	37.0	35.5	33.0	33.0	38.0	15.15%
Total Jail Operations	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%
Drug Abuse Treatment:							
Services & Contracts	170.0	188.5	187.4	170.0	170.0	215.0	26.47%
Total Drug Abuse Treat.	170.0	188.5	187.4	170.0	170.0	215.0	26.47%

Return to Table of Contents

Expenditure/Expense by Fund & Type

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Emergency Comm.:							
Personal Services	2,073.2	2,227.8	2,313.7	2,342.7	2,814.7	2,550.4	8.87%
Services & Contracts	838.7	1,018.2	1,014.8	1,155.3	1,228.1	1,155.3	0.00%
Supplies & Materials	25.5	23.7	24.8	57.0	33.4	29.9	(47.52)%
Capital Outlay	38.7	-	-	-	-	-	0.00%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Emergency Comm.	3,136.1	3,429.7	3,513.3	3,715.0	4,236.2	3,895.6	4.86%
Victim/Witness Fund:							
Personal Services	76.3	77.9	84.2	84.6	90.8	90.8	7.38%
Services & Contracts	114.2	129.9	126.9	135.5	136.8	134.8	(0.48)%
Supplies & Materials	-	1.1	-	1.0	1.0	1.0	0.00%
Total Victim/Witness	190.5	208.9	211.1	221.0	228.6	226.6	2.53%
Special Services Fund:							
Personal Services	1,761.3	1,784.8	1,843.4	1,952.0	2,187.9	2,106.7	7.92%
Services & Contracts	970.1	960.4	1,476.4	1,681.1	1,773.8	1,751.1	4.16%
Supplies & Materials	105.5	326.0	812.6	459.9	250.1	236.9	(48.49)%
Capital Outlay	8.5	-	-	74.0	152.0	152.0	105.41%
Operating Transfers	441.3	325.0	325.0	325.0	325.0	325.0	0.00%
Total Special Services	3,286.8	3,396.2	4,457.4	4,492.1	4,688.8	4,571.7	1.77%
SPLOST V Fund:							
Capital Outlay	69.2	-	-	-	-	-	0.00%
Total SPLOST V Fund	69.2	-	-	-	-	-	0.00%
Judicial/Admin & Jail:							
Capital Outlay	238.8	-	-	-	-	-	0.00%
Total Judicial/Admin/Jail	238.8	-	-	-	-	-	0.00%
SPLOST VI Fund:							
Capital Outlay	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
Total SPLOST VI Fund	30.7	69.4	454.7	2,500.0	-	-	(100.00)%
SPLOST VII Fund:							
Capital Outlay	20,287.7	16,258.0	18,759.6	21,000.0	21,000.0	20,000.0	(4.76)%
Operating Transfers	3,680.2	41.5	1,889.1	-	-	-	0.00%
Total SPLOST VII Fund	23,967.9	16,299.5	20,648.7	21,000.0	21,000.0	20,000.0	(4.76)%
TSPLOST 2019 Fund:							
Capital Outlay	-	-	-	-	-	1,200.0	100.00%
Total TSPLOST 2019	-	-	-	-	-	1,200.0	100.00%
Public Roads - LMIG:							
Capital Outlay	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%
Total Public Roads	104.8	1,100.3	1,624.7	-	-	1,100.0	100.00%

Return to Table of Contents

Expenditure/Expense by Fund & Type

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
CDBG 2nd Harvest Fund:							
Capital Outlay	206.1	-	-	-	-	-	0.00%
Total CDBG 2nd Harvest	206.1	-	-	-	-	-	0.00%
CDBG CAC Fund:							
Capital Outlay	-	209.7	290.3	-	-	-	0.00%
Total CDBG CAC Fund	-	209.7	290.3	-	-	-	0.00%
Water Sewer Fund:							
Personal Services	1,040.1	1,291.6	1,625.4	1,400.2	1,692.5	1,534.3	9.58%
Services & Contracts	2,664.8	2,367.6	2,413.4	2,403.8	2,751.9	2,730.3	13.58%
Supplies & Materials	755.4	910.9	937.7	669.8	1,462.8	960.7	43.43%
Capital Outlay	0.4	1.3	45.6	-	-	-	0.00%
Debt Service	65.2	56.9	71.2	69.0	69.0	64.0	(7.25)%
Non-operating	210.4	181.4	156.6	178.9	178.9	163.0	(8.89)%
Operating Transfers	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total Water Sewer Fund	5,186.4	5,259.6	5,699.9	5,171.7	6,605.0	5,902.4	14.13%
Landfill:							
Personal Services	-	-	-	-	-	120.5	100.00%
Services & Contracts	60.0	60.9	57.8	105.6	90.6	76.8	(27.21)%
Supplies & Materials	-	-	0.1	0.5	0.5	4.8	850.00%
Capital Outlay	(4.1)	(15.7)	-	30.0	37.5	37.5	25.00%
Operating Transfers	239.4	150.0	150.0	150.0	150.	150.0	0.00%
Total Landfill	295.3	195.3	207.8	286.1	278.6	389.6	36.20%
Tax Lighting Districts:							
Services & Contracts	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Total Tax Lighting	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Equipment Maint. Fund:							
Personal Services	436.0	455.6	493.7	498.3	543.2	543.2	9.01%
Services & Contracts	2,099.2	1,905.8	1,880.3	2,031.3	2,047.5	1,947.4	(4.13)%
Supplies & Materials	25.4	27.7	13.5	21.5	20.9	19.4	(10.00)%
Capital Outlay	3.0	-	-	-	-	-	0.00%
Non-operating	1.2	0.5	0.3	-	-	-	0.00%
Total Equipment Maint.	2,567.3	2,390.5	2,388.3	2,551.0	2,611.7	2,510.0	(1.61)%
Health Insurance Fund:							
Services & Contracts	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Total Health Insurance	3,712.5	6,249.4	7,853.0	6,006.9	6,971.7	6,971.7	16.06%
Fleet Manager Fund:							
Operating Transfers	747.9	-	-	-	-	-	0.00%
Total Fleet Manager	747.9	-	-	-	-	-	0.00%

Return to Table of Contents

Expenditure/Expense by Fund & Type

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Workers Comp. Fund:							
Services & Contracts	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Total Workers Comp.	661.0	908.8	308.0	571.7	522.6	522.6	(8.59)%
Technology Fleet Fund:							
Services & Contracts	-	280.3	499.2	613.5	628.4	628.4	2.44%
Supplies & Materials	-	120.8	117.0	110.0	110.0	110.0	0.00%
Total Technology Fleet	-	401.2	616.2	723.5	738.4	738.4	2.07%
All Funds:							
Personal Services	32,001.5	34,387.2	35,910.5	35,274.9	39,714.2	38,501.1	9.15%
Services & Contracts	36,640.8	41,789.0	42,364.8	40,675.8	44,507.9	42,378.7	4.19%
Supplies & Materials	1,471.9	1,980.6	2,518.8	1,805.7	2,596.9	1,908.6	5.70%
Capital Outlay	21,407.5	19,280.4	23,934.9	25,366.4	25,107.2	23,706.7	(6.54)%
Debt Service	1,112.2	1,167.2	1,326.2	1,324.5	1,324.5	1,319.5	(0.38)%
Non-operating	211.6	181.9	156.9	178.9	178.9	163.0	(8.89)%
Operating Transfers	6,616.6	2,012.8	4,060.8	2,343.0	2,895.7	2,559.5	9.24%
Total All Funds	99,462.2	100,799.0	110,273.0	106,969.0	116,325.3	110,537.0	3.34%

Return to Table of Contents

Expenditure/Expense Charts

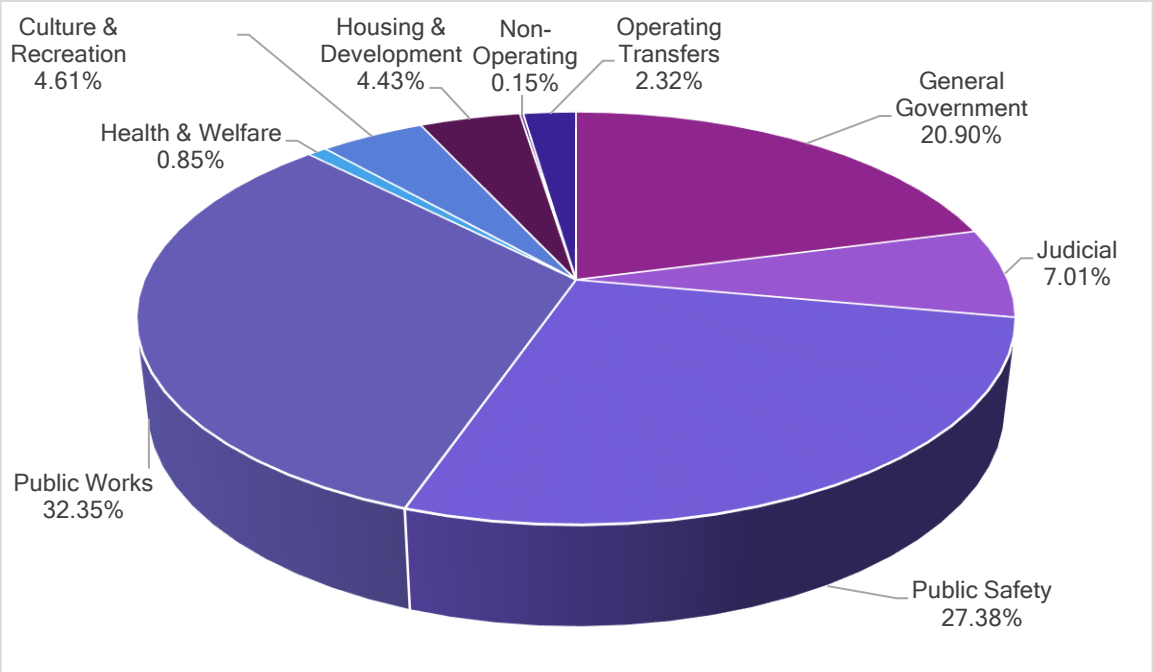


Figure 30 - All Funds Expenditures/Expenses by Function

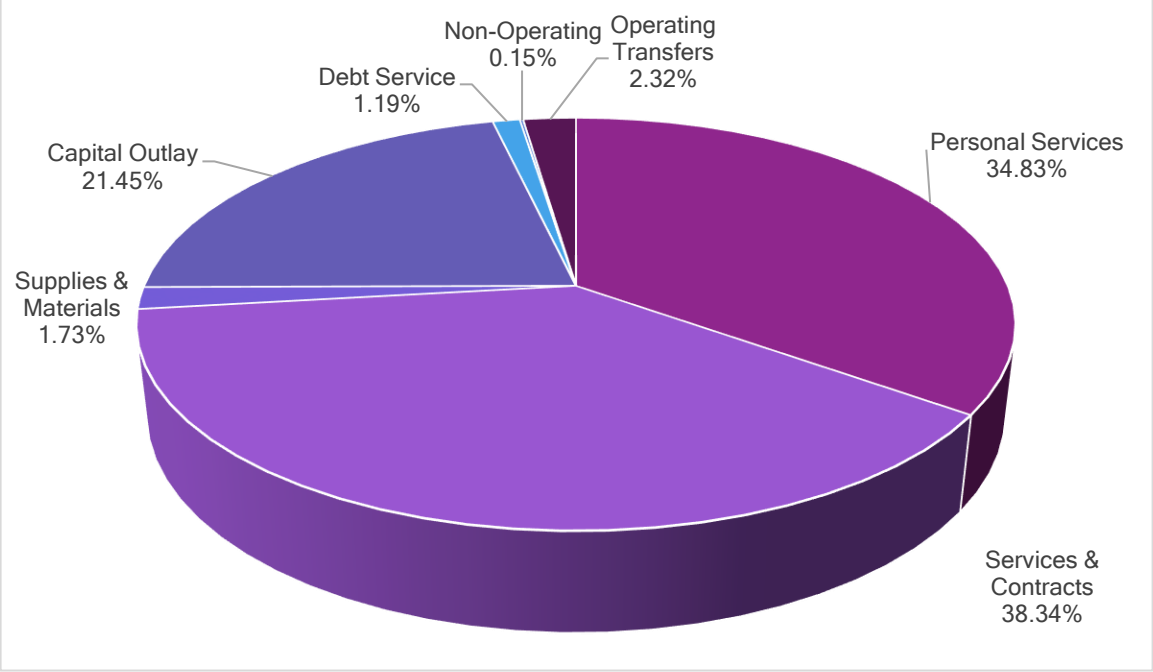


Figure 31 - All Funds Expenditures/Expenses by Type

Return to Table of Contents

Fund Balance/Fund Equity History

(thousands)	FY 2016	FY 2017	FY 2018	FY 2019	Percent Change	FY 2020	Percent Change
General Fund	15,270.9	15,924.3	16,389.0	16,389.0	0.00%	16,389.0	0.00%
Commissary (1)	849.1	1,012.7	678.6	712.8	5.03%	840.4	17.90%
Drug Seizure	933.1	372.3	84.7	84.7	0.00%	84.7	0.00%
Law Library	303.5	321.0	344.0	344.0	0.00%	344.0	0.00%
Accommodation Tax	11.4	1.6	2.7	2.7	0.00%	2.7	0.00%
Intergov. Grants	-	6.2	5.7	5.7	0.00%	5.7	0.00%
Jail Operations	41.2	21.0	-	-	0.00%	-	0.00%
Drug Abuse Treat. (2)	132.4	159.2	100.0	91.0	(9.00)%	41.0	(54.93)%
Emergency Comm.	104.5	174.3	160.8	160.8	0.00%	160.8	0.00%
Victim/Witness	61.6	72.1	69.0	74.7	8.21%	74.8	0.10%
Special Services	2,083.7	2,753.1	2,821.5	2,906.9	3.03%	3,049.8	4.92%
SPLOST VI (3)	2,523.0	2,454.6	2,000.0	-	(100.00)%	-	0.00%
SPLOST VII (4)	5,292.7	9,182.3	9,625.7	9,625.7	0.00%	-	(100.00)%
Public Road - LMIG	800.3	1,050.7	554.7	554.7	0.00%	554.7	0.00%
Water Sewer	38,272.7	40,582.4	41,517.6	43,165.9	3.97%	44,050.6	2.05%
Landfill (5)	701.2	903.6	1,060.5	1,159.4	9.33%	1,653.8	42.64%
Tax Lighting (6)	(140.3)	(176.2)	(179.6)	(144.1)	(19.77)%	(78.1)	(45.77)
Equipment Maint.	1,072.6	1,646.8	1,745.6	1,754.8	0.52%	1,796.5	2.38%
Health Insurance (7)	808.8	310.6	464.6	(131.3)	(128.25)%	14.6	(111.11)%
Workers Comp. (8)	129.4	129.4	420.9	446.1	6.01%	567.3	27.16%
Technology Fleet	-	62.8	45.0	45.0	0.00%	45.0	0.00%
Total	69,251.2	76,965.0	77,911.2	77,248.7	(0.85)%	69,957.3	(9.90)%

Return to Table of Contents

Fund Balance/Fund Equity History

1 – Commissary Fund: With the increase in commissions under the new contract, the fund balance has improved in this fund.

2 – Drug Abuse Treatment Fund: 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 the Accountability Court and the DUI Accountability Court using funds to cover their grant matches and LODAC requesting a reinstatement of the funds they previously received, the fund balance has been used to balance fiscal year 2020.

3 – SPLOST VI: This reflects the anticipated completion of capital projects.

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

5 – Landfill: This fund continues to build equity as post-closure requirements are met. The increase in the host fee add to that increase for fiscal year 2020.

6 – Tax Lighting Districts: The Board adjusted rates for 2019, helping to reduce the deficit. It is anticipated that the fund will show a positive fund balance within the next year.

7 – Health Insurance: While the wellness program has helped, the County periodically experiences high claim years. Contributions to the fund were increased for 2020.

8 – Workers Compensation: This fund continues to grow. Current rates will be adjusted to better reflect the County's experience.

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 bonds held by the Central Valdosta Development Authority 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 payment of the bonds.

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	$5,946,209	$-
Less: Accumulated Depreciation	(5,240,589)	-
Total	$705,620	$-

The FY 2018 amortization expense of $157,562 for governmental funds was included in the depreciation expense.

As of December 2008, the County entered into an intergovernmental funding agreement with the Valdosta-Lowndes County Development Authority to secure bonds issued by the Authority for $15,000,000 to finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature March 1, 2024. The balance as of June 30, 2018 is $7,885,000.

The following is a summary of long-term debt transactions for the County for the year ended June 30, 2018:

	Balance at July 1, 2017	Additions	Reductions	Balance at June 30, 2018	Amount Due in One Year
Governmental Activities					
Capital Lease - General Fund	$583,360	$-	$147,090	$441,270	$147,090
Capital Lease - Equipment Fund	$4,100	-	4,100	-	-
Total Capital Leases	592,460	-	151,190	441,720	147,090
Bonds - Public Facility Authority	6,625,000	-	885,000	5,740,000	905,000
Unamortized Bond Premium	259,109	-	50,479	208,630	951,628
Total Bonds Payable	6,884,109	-	935,479	5,948,630	951,628
Total Governmental Activities	$7,476,569	$-	$1,086,669	$6,389,900	$1,098,718

Return to Table of Contents

Debt Service

	Balance at July 1, 2017	Additions	Reductions	Balance at June 30, 2018	Amount Due in One Year
Business - Type Activities					
Revenue Bonds - 2016	$6,485,000	$-	$750,000	$5,735,000	$765,000
Capital Lease	223,605	-	223,605	-	-
GEFA Note 2014L12WQ	1,053,522	-	254,754	798,768	256,851
GEFA Note CW2017001	-	32,028	-	32,028	-
Unamortized Bond Premium	159,203	-	30,091	129,112	27,549
Total Business - Type Activities	$7,921,330	$32,028	$1,258,450	$6,694,908	$1,049,400

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 applicable 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 Date	Annual Install.
Governmental Activities						
Capital Lease	Equipment	2007	3.95%	$2,048,000	2018	Variable
Bonds	Judicial Complex	2012	Fixed	$9,265,000	2024	Variable
Capital Lease	Equipment	2017	0.00%	$735,450	2021	Fixed
Business - Type Activities						
Revenue Bonds	WS Improvements	2006	Fixed	$12,500,000	2018	Variable
Revenue Bonds	WS Improvements	2013	Fixed	$7,545,000	2025	Variable
GEFA Note	WS Improvements	2014	0.82%	$1,710,000	2022	Variable
GEFA Note	WS Improvements	2018	0.81%	$1,734,000	Pending	Pending

Fixed interest rates on the Judicial Complex bonds range from 2.00% in 2013 to 3.00% in 2024. Annual principal installments range from $850,000 in 2017 to $1,020,000 in 2024.

The County obtained a capital lease for computer equipment in the amount of $735,450 in August 2017. 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 2018 to $880,000 in 2025.

Return to Table of Contents

Debt Service

On November 17, 2014, the County obtained loan 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.

On November 2, 1027, the County obtained loan CW2017001 from the Georgia Environmental Finance Authority (GEFA) in the amount of $1,734,000 for acquiring, constructing and installing environmental facilities. The loan bears an interest rate of 0.81% and amortization is pending completion of the project.

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 June 30,	Principal	Interest	Principal	Interest
2019	$951,628	$144,500	$147,090	$-
2020	967,385	126,400	147,090	-
2021	978,368	107,900	147,090	-
2022	994,194	89,100	-	-
2023	1,017,146	60,300	-	-
2024	1,039,912	30,600	-	-
Total	$5,948,630	$558,800	$441,270	$-

	Business - Type Activities			
	Revenue Bonds		GEFA Note	
Year Ending June 30,	Principal	Interest	Principal	Interest
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	850,410	59,950	-	-
2024 - 2025	1,764,179	52,500	-	-
Total	5,864,112	$554,663	$798,768	$10,413

Return to Table of Contents

Debt Service

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

Capital Leases	
Assessed Value	$3,109,813,869
Legal Debt Limit - 1%	$31,098,139
Balance at June 30, 2018	$441,720
Debt Margin	$30,656,419
Capital Lease Debt Service	
General Fund Budget	$58,376,920
Legal Debt Service Limit - 10%	$5,837,692
Debt Service for 2019	$147,090
Debt Margin	$5,690,602

The amount of debt held by the County is very low. Additionally, the interest rates on that debt is very low. 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 and administrative building which 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.

The Valdosta-Lowndes County Development Authority revenue bonds are paid from the 1 mil of property taxes assessed for the Authority. Additionally, the County provided backing for the Hospital Authority of Valdosta and Lowndes County during fiscal year 2012 for bonds in the amount of $148,280,000. In the event the Authority is unable to meet the debt service requirements, the County has the ability to raise up to 7 mills to cover the debt. The County has recently worked with the Authority on refinancing that debt, which will provide significant savings and relax some of the covenants of the current debt.

Standards and Poor's has assigned a rating of AA- for the County while Moody's assigned an Aa2. Earlier this year, Moody's changed the County's outlook to negative but has since changed it back to stable with the refinancing of the Hospital Authority debt.

Return to Table of Contents

Capital Improvements

The FY 2020 budget includes $23,706,680 in capital improvements. While the majority of this is included in the various capital project funds, individual departmental budgets also include capital expenditures. SPLOST VI is the only SPLOST currently active; however, it will expire on December 31, 2019. 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. While it does not appear in the approved budget, SPLOST VIII will appear on the referendum in November of 2019. There are no current CDBG grants. An additional capital project fund exists for LMIG funds received. As noted earlier, following adoption of the fiscal year 2019 budget, a regional TSPLOST was voted on and approved. Collections began 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 was included in the FY 2019 budget; however, delays prevented the majority of those funds from being used during the fiscal year. Additional funds were approved in the fiscal year 2020 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 in the previous budget was vehicles and heavy equipment. While there were a number of requests made during the budget, none were included. The County Manger and staff worked throughout the year on an analysis of the fleet to determine what needed to be replaced, what needed to be moved and what needed to be retired. New vehicles and equipment have been bid out and are in the process of being delivered. As vehicles come in, Public Works is making the transfers and replacements. Vehicles are being added to the sell list as they become available. The plan includes the use of Equipment Maintenance fund equity to replace vehicles. As a result, maintenance costs should come down significantly in the next year.

Return to Table of Contents

Capital Improvements

Capital Improvements
General Fund
County Clerk County-wide Website $26,420
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 2020 capital investment includes annual maintenance of the site, maintenance of the intranet and an addition to the number of citizens that can sign up as users. These updates will save an additional $10,000 annually between hosting fees and efficiencies.
ITS Projects Public Safety Software Project $500,000
The final phase of the public safety software project was scheduled to be completed during fiscal year 2019; however, the project experienced some delays, pushing some costs into fiscal year 2020. Once implemented, the new system will allow a case to be followed from the original 911 call to disposition. Savings expected from the improved work flow and elimination of duplicated data entry should be approximately $75,000 annually.
ITS Projects Jury Software Project $70,000
This project will complete the move of all court programs from the Southern Georgia Regional Commission. The current software is being discontinued and the County will be purchasing a new system for management of the jury pools.
ITS Projects Courtroom Equipment Replacement $300,000
The audio-visual system installed in the courtrooms in the Judicial Complex are more than ten years old at this time. Numerous failures have limited use of some courtrooms. A plan to revamp the system was developed during last year. With the delays in the public safety software, a portion of the full replacement project was done in fiscal year 2019 and this represents the completion. Between staff time spent troubleshooting, disruptions of court and limits on use of courtrooms, the replacements are anticipated to save approximately $30,000 annually.

Return to Table of Contents

Capital Improvements

Capital Improvements
ITS Computer Equipment $100,000
This is an annual replacement of equipment and should have no significant impact on operating expenditures.
Facilities Maintenance – Public Works Roll Up Door Replacements $10,000
The roll-up doors at the Public Works facility are approximately 40 years old and are in need of replacement. Parts for the repairs are difficult to find and the repairs cost approximately $2,000 annually.
Facilities Maintenance – Governmental Building Replace Elevator $60,000
This is a routine replacement of the elevator in the Governmental Building. The replacement should save approximately $10,000 annually in repair costs and downtime.
Special Services Fund
Fire Rescue Quick Response Vehicle $35,000
Currently, Lowndes County has one fully-staffed station that responds to all calls in support of the volunteers from the appropriate station(s). When that station responds, it is with the ladder truck. This causes excessive wear and tear and a vehicle of that size is not necessary for all calls. A new quick response vehicle will allow the station to respond in a more appropriate vehicle. While there will be additional costs for the new vehicle, it is estimated that the reduced usage of the ladder truck will save approximately $10,000 annually in maintenance costs.
Fire Rescue Cascade System for Station 10 $50,000
The cascade fill station currently in use is approximately 15 years old and requires $3,000 to $5,000 annually in maintenance. The current station is also an open type and does not capture all fragmentation if a cylinder fails during filling. The new system is safer, eliminates the issues with the current station and would reduce maintenance costs. Total estimated savings would be approximately $7,000 annually.

Return to Table of Contents

Capital Improvements

Capital Improvements
Fire Rescue Forcible Entry Training Door $12,000
The forcible entry training door will allow personnel to conduct training in how to properly force entry into most any type situation including both fire and law enforcement. The only consumable part is small pieces of 2x4 lumber so the cost is minimal and the unit can be reused.
Water Sewer Fund
Water Sewer Operations Ground Penetrating Radar Locator $30,000
This unit has a much higher success rate of locating underground utilities. It also has the capability of giving pipe depth and updating our GIS maps. There is no expected change in operating costs but efficiencies should save approximately $6,000 annually through improved location and data recording.
Water Sewer Operations Valve Exercising Trailer $62,000
This equipment will allow the County to implement a system-wide valve exercising program as recommended by AWWA. This will allow the County to repair breaks faster and reduce the impact on customers as well as saving on inoperable valves. The impact is expected to be approximately $10,000 annually in savings.

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	$1,816,420	$127,000
Special Services Fund	$97,000	$17,000
Water Sewer Fund	$92,000	$16,000

Return to Table of Contents

Capital Improvements

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

Projects	Funding Source	Remaining Cost
Road, Street & Bridge Improvements	SPLOST VII	$4,245,367
	LMIG	1,100,000
	TSPLOST	1,200,000
Road, Street & Bridge Equipment	SPLOST VII	939,744
Water Sewer Improvement & Equipment	SPLOST VII	7,591,341
Law Enforcement Vehicles & Facilities	SPLOST VII	514,232
Firefighting Facilities & Vehicles	SPLOST VII	1,104,721
911 Center Improvements	SPLOST VII	197,032
Public Safety Radio System	SPLOST VII	2,311,000
Parks & Recreation Facilities	SPLOST VII	3,035,656
	SPLOST VI	1,999,964
Animal Shelter Improvements	SPLOST VII	786,427
Civic Center Improvements	SPLOST VII	122
Historic Courthouse Improvements	SPLOST VII	1,972,853
Library Improvements & Equipment	SPLOST VII	134,800
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 did an extensive analysis of the current fleet and developed a plan to dispose of and replace the oldest, most costly pieces of equipment. A preliminary capital improvement projection is presented below:

Return to Table of Contents

Capital Improvements

Cost	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Ambulance (for EMS)	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000
Building Improvements	750,000	725,000	725,000	725,000	725,000	725,000
Equipment	95,000	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	1,100,000	-	-	-	-
Road, Street & Bridge	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Rolling Stock	1,525,000	875,000	1,200,000	875,000	1,200,000	875,000
Technology	1,000,000	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	$9,150,000	$7,850,000	$7,075,000	$6,750,000	$7,075,000	$6,750,000
Revenues						
Equipment Fund	$500,000	$250,000	$250,000	$250,000	$250,000	$250,000
General Fund	726,000	605,000	605,000	605,000	605,000	605,000
LMIG	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Sales Tax	6,700,000	5,770,000	4,995,000	4,670,000	4,995,000	4,670,000
Special Services	74,000	75,000	75,000	75,000	75,000	75,000
Solid Waste Host Fee	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	$9,150,000	$7,850,000	$7,075,000	$6,750,000	$7,075,000	$6,750,000

The following facility projects are currently underway:

* Naylor Boat Ramp
* Naylor Community Center
* Lowndes County Animal Shelter
* North Lowndes Fire Station Renovation
* Shiloh II Fire Station Renovation
* North Lowndes Recreation Complex
* Fire/Rescue Warehouse at Station #10

Return to Table of Contents

Capital Improvements

	Balance 7/1/17	PR Adjust.	Additions	Reductions	Balance 6/30/18
Primary Government					
Governmental Activities					
Nondepreciable Capital Assets					
Land	2,884,216	176,283	-	-	3,060,499
Construction in Progress	8,763,366	293,563	5,562,935	4,343,716	10,276,148
Total Nondepreciable Capital Assets	11,647,582	469,846	5,562,935	4,343,716	13,336,647
Depreciable Capital Assets					
Building and Building Improvements	85,177,449	-	332,766	-	85,510,215
Improvements Other Than Buildings	1,023,866	-	-	57,854	966,012
Machinery and Equipment	19,785,431	-	2,704,397	475,440	22,014,388
Vehicles	9,532,441	-	332,647	323,686	9,541,402
Infrastructure	322,463,194	-	3,782,677	16,423	326,229,448
Total Depreciable Capital Assets	437,982,381	-	7,152,487	873,403	444,261,465
Less Accumulated Depreciation For					
Buildings and Building Improvements	26,003,025	-	1,212,732	-	27,215,757
Improvements Other Than Buildings	799,605	-	14,132	57,854	755,883
Machinery and Equipment	16,687,795	-	706,654	474,387	16,920,062
Vehicles	7,928,054	-	533,899	323,686	8,138,267
Infrastructure	288,571,988	-	2,952,532	16,423	291,538,066
Total Accumulated Depreciation	339,990,467	-	5,419,949	872,350	344,538,066
Total Depreciable Capital Assets, Net	97,991,914	-	1,732,538	1,053	99,723,399
Governmental Capital Assets, Net	109,639,496	469,846	7,295,473	4,344,769	113,060,046
Business - Type Activities					
Nondepreciable Capital Assets					
Land	2,710,543	-	-	-	2,710,543
Construction in Progress	135,261	-	1,843,481	40,169	1,938,573
Total Nondepreciable Capital Assets	2,845,804	-	1,843,481	40,169	4,649,116
Depreciable Capital Assets					
Water Sewer Infrastructure	62,637,748	-	40,169	-	62,677,917
Machinery and Equipment	2,998,110	-	88,423	-	3,086,533
Vehicles	756,549	-	85,100	-	841,649
Total Depreciable Capital Assets	66,392,407	-	213,692	-	66,606,099
Less Accumulated Depreciation For					
Water Sewer Infrastructure	24,354,148	-	948,727	-	25,302,875
Machinery and Equipment	1,837,536	-	136,532	-	1,974,068
Vehicles	248,624	-	94,215	-	342,839
Total Accumulated Depreciation	26,440,308	-	1,179,474	-	27,619,782
Total Depreciable Capital Assets, Net	39,952,099	-	(965,782)	-	38,986,317
Business Type Capital Assets, Net	42,797,903	-	877,699	40,169	43,635,433

Return to Table of Contents

General Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Taxes							
Property Tax	20,066.1	23,377.4	23,902.1	23,750.0	23,900.0	23,900.0	0.63%
Prior Year	514.0	821.6	787.3	750.0	750.0	750.0	0.00%
Not on Digest	5.9	25.6	155.1	25.0	25.0	25.0	0.00%
Intangible	446.5	441.6	349.4	435.0	400.0	425.0	(2.30)%
Motor Vehicle	767.3	678.7	605.4	525.0	400.0	400.0	(23.81)%
Real Estate Transfer	133.0	126.4	138.2	125.0	150.0	150.0	20.00%
Mobile Homes	212.8	168.2	184.1	175.0	175.0	175.0	0.00%
Payment in Lieu	56.3	57.3	76.8	55.0	55.0	55.0	0.00%
Industrial Authority	2,771.9	3,093.0	3,149.8	2,900.0	3,100.0	3,100.0	6.90%
Recreation Authority	3,464.7	3,865.3	3,937.2	3,600.0	3,900.0	3,900.0	8.33%
Timber Tax	59.1	139.7	173.3	100.0	100.0	100.0	0.00%
Heavy Duty Tax	5.4	2.0	2.9	2.0	3.0	3.0	50.00%
Public Utility Tax	820.1	929.7	899.6	850.0	925.0	925.0	8.82%
TAVT	2,012.4	2,042.7	2,410.6	2,100.0	2,500.0	2,500.0	19.05%
LOST	11,906.5	11,708.4	12,213.4	12,000.0	12,500.0	12,500.0	4.17%
Unclaimed - Tax Sales	62.5	-	-	-	-	-	0.00%
Penalties & Interest	589.9	509.2	569.7	525.0	525.0	525.0	0.00%
Special Assessments	-	-	2.9	-	-	-	0.00%
	43,894.2	47,986.9	49,557.6	47,917.0	49,408.0	49,433.0	3.16%
Licenses & Permits							
NPDES - Stormwater	6.2	3.4	4.6	5.0	5.0	5.0	0.00%
	6.2	3.4	4.6	5.0	5.0	5.0	0.00%
Intergovernmental							
Indigent Defense	51.6	41.2	37.2	30.0	35.0	35.0	16.67%
Probation	69.3	50.2	33.9	300.0	575.0	575.0	91.67%
Juvenile Judge Reimb.	34.3	34.3	48.4	34.3	38.8	38.8	13.08%
GEMA	32.8	32.8	26.2	28.0	32.8	32.8	17.04%
Law Clerk	15.4	14.6	10.3	15.2	14.0	17.5	15.13%
FEMA	-	191.6	526.2	-	-	-	0.00%
Ankle Monitoring	-	-	1.7	-	2.5	2.5	100.00%
Tax Commissioner FICA	55.4	-	-	35.0	35.0	-	(100.00)%
DOT - Mowing	-	-	23.4	47.0	47.0	47.0	0.00%
	258.8	364.6	707.2	489.5	780.0	748.5	52.93%
Charges for Service							
Valdosta - Prisoner	512.4	479.6	417.0	500.0	305.0	315.0	(37.00)%
Dasher - Sheriff	10.0	10.0	7.5	10.0	10.0	10.0	0.00%
Other Gov. - Prisoner	201.8	318.5	500.7	350.0	350.0	350.0	0.00%
Other Gov. - ADR	-	-	-	25.0	25.0	25.0	0.00%
Tax Commissioner Fees	265.3	262.2	257.0	250.0	300.0	300.0	20.00%
FIFAs	66.4	110.9	103.3	100.0	100.0	100.0	0.00%
Board of Elections	44.2	10.5	24.6	10.0	10.0	45.0	350.00%
LCSO - Vehicle Usage	1.1	2.5	1.2	1.2	-	-	(100.00)%
Clerk of Court	438.3	451.8	348.2	425.0	300.0	425.0	0.00%
Probate Court	163.1	172.8	177.3	170.0	185.0	170.0	0.00%
Magistrate Court	382.1	402.8	478.4	425.0	485.0	485.0	14.12%
Unclaimed - Magistrate	-	51.5	-	-	-	-	0.00%
DUI Participation	-	3.0	22.1	-	-	-	0.00%

Return to Table of Contents

General Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Charges for Service							
Board of Assessors	0.1	0.1	-	-	-	-	0.00%
Animal Shelter Fees	110.9	100.2	93.6	95.0	100.0	100.0	5.26%
Feed the Elderly	0.9	-	-	-	-	-	0.00%
Bird Supper	1.0	0.6	16.4	-	-	-	0.00%
LCSO - Jail Inmate Fees	4.0	3.9	3.6	3.5	4.0	4.0	14.29%
LCSO - Bond Fees	78.2	82.6	75.1	80.0	65.0	65.0	(18.75)%
LCSO - Investigations	46.4	48.9	32.9	48.0	30.0	30.0	(37.50)%
LCSO - Sheriff Fees	42.3	47.7	41.2	42.5	65.0	65.0	52.94%
LCSO - Work Detail	0.1	11.8	11.9	8.0	9.30	9.0	12.50%
LCSO - Credit Card Fees	0.1	0.3	-	-	-	-	0.00%
LCSO - Fingerprinting	28.9	30.9	27.6	32.0	32.0	26.0	(18.75)%
LCSO - Other	24.2	16.0	2.9	18.0	1.0	1.0	(94.44)%
LCSO - COAM	3.5	12.6	11.4	-	-	-	0.00%
Credit Card Fees	39.2	45.3	64.4	60.0	60.0	69.0	15.00%
PW - Administration	2.0	1.4	18.7	6.0	5.4	5.4	(10.00)%
PW - Culverts	58.2	54.1	55.6	55.0	55.0	55.0	0.00%
PW - Street Signs	-	1.1	3.5	1.5	-	-	(100.00)%
Evidence Tapes	0.1	0.2	0.1	-	-	-	0.00%
Bad Check Fees	0.2	0.1	0.2	0.3	2.0	2.0	700.00%
Other	3.1	2.1	2.1	2.5	1.0	1.0	(60.00)%
Contributions - Animals	0.7	0.8	0.8	-	-	-	0.00%
LCSO - Resource Officer	540.7	522.3	563.9	575.0	675.0	675.0	17.39%
Rent - 4H Camp	40.6	32.4	32.8	30.0	30.0	30.0	0.00%
Rent - Civic Center	2.7	6.7	1.8	3.0	2.0	2.0	(33.33)%
Rent - Other	645.0	638.9	636.1	646.0	646.0	646.0	0.00%
	3,757.4	3,936.7	4,033.9	3,972.5	3,852.4	4,010.4	0.96%
Fines & Forfeitures							
Fines - State Court	1,788.2	1,719.1	1,488.5	1,950.0	2,500.0	2,500.0	28.21%
Fines - Superior Court	187.8	155.5	98.1	150.0	150.0	150.0	0.00%
	1,976.1	1,874.6	1,586.6	2,100.0	2,650.0	2,650.0	26.19%
Miscellaneous							
Interest Income	9.4	12.3	96.9	85.0	400.0	400.0	370.59%
Misc. - Vendor Commissions	4.1	8.0	13.9	7.5	7.5	7.5	0.00%
Misc. - Other	2.1	3.2	2.9	2.5	2.5	2.5	0.00%
Insurance Reimbursement	34.2	75.1	44.1	-	-	-	0.00%
Surplus Sales	197.5	122.6	28.2	35.0	35.0	35.0	0.00%
Capital Lease Proceeds	-	735.5	-	-	-	-	0.00%
	247.4	956.6	186.0	130.0	445.0	445.0	242.31%
Operating Transfers							
Transfer In - 911 Operations	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Transfer In - Special Services	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Transfer In - Water Sewer	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Transfer In - Landfill	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Total General Fund	51,225.0	56,207.9	57,160.9	55,698.9	58,225.4	58,376.9	4.81%

Return to Table of Contents

General Fund - Revenue Charts

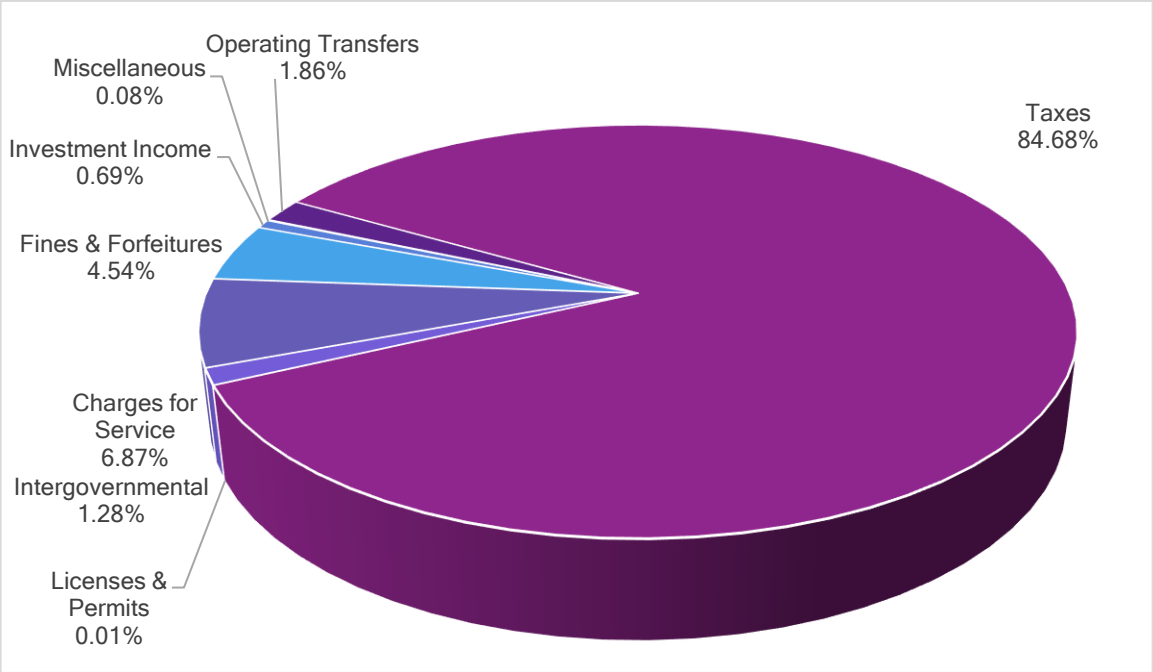


Figure 32 - General Fund - Revenues by Type

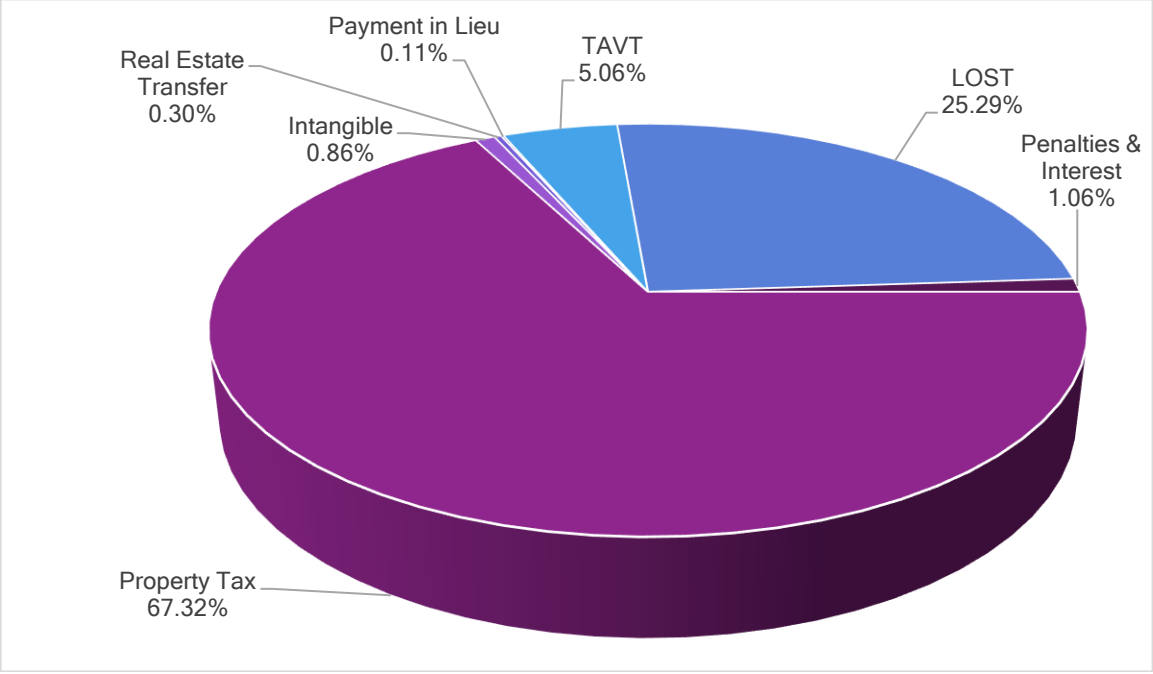


Figure 33 - General Fund - Tax Revenues by Type

Return to Table of Contents

General Fund - Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	3,008.2	3,784.2	5,238.1	3,630.0	5,192.0	5,043.5	38.94%
Life Insurance	41.4	41.3	40.7	41.5	42.6	41.5	(0.10)%
Other Employee Benefits	35.4	37.3	31.0	41.6	39.9	39.9	(4.21)%
Retirement	2,656.2	2,965.3	2,923.7	2,821.0	3,008.6	2,932.4	3.95%
Salaries - Regular	18,604.5	18,984.4	18,949.5	20,029.9	21,514.9	20,963.8	4.66%
Social Security	1,355.8	1,413.9	1,359.3	1,409.1	1,543.3	1,502.3	6.62%
Workers Compensation	514.2	773.1	517.7	542.3	572.4	560.3	3.32%
	26,215.7	27,999.6	29,105.0	28,515.4	31,913.8	31,083.7	9.01%
Services & Contracts							
Advertising	13.8	10.9	8.3	9.4	14.6	11.7	24.40%
Appropriations	10,759.2	11,685.9	11,823.5	11,806.8	13,156.3	12,261.7	3.85%
Bird Supper	10.0	10.0	17.6	10.0	15.0	15.0	50.00%
Christmas Programs	7.9	16.8	17.3	8.0	14.0	14.0	75.00%
Commission Projects	3.1	4.5	20.9	9.2	13.4	18.0	95.00%
Commission Retreat	1.6	1.9	0.9	2.0	2.0	2.0	0.00%
Contractual - Animal Services	69.7	59.4	68.1	55.0	106.0	70.0	27.27%
Contractual - State of Ga.	225.5	241.4	205.8	245.8	288.5	245.8	0.00%
Contractual - Grant Match	-	-	-	16.7	16.7	16.7	0.00%
Contractual - K9 Services	10.4	7.5	8.5	3.6	3.6	3.6	0.00%
Contractual - Other	1,823.8	1,815.0	1,407.1	1,874.7	2,248.6	1,715.5	(8.49)%
Contractual - SGRC	50.6	58.0	56.3	24.1	35.3	0.3	(98.63)%
Court Costs	190.0	174.9	178.8	162.0	161.3	189.1	16.73%
Credit Card Fees	37.1	48.8	64.3	60.0	60.0	80.0	33.33%
Dues - Professional	27.3	28.1	30.8	31.6	34.6	32.9	4.13%
Ed. & Training - Seminar	38.2	37.4	43.7	69.4	110.5	67.8	(2.29)%
Ed & Training - Travel	77.9	86.6	93.5	98.5	116.5	89.0	(9.63)%
Employee Testing	15.1	12.5	14.8	13.0	13.0	13.0	0.00%
Facility - Repair/Maintenance	215.1	207.7	181.1	100.0	168.7	99.0	(1.01)%
Fees - Organizations	1.1	1.7	1.5	1.4	1.5	1.5	5.03%
Fleet Rental	2,388.4	2,362.3	1,935.8	2,033.1	2,093.1	2,093.1	2.95%
Gasoline & Diesel Fuel	-	-	0.1	-	-	-	0.00%
GBI Fees	1.9	4.2	0.2	1.5	0.5	0.5	(66.67)%
Indigent - Legal	30.7	24.5	82.5	101.5	118.0	97.0	(4.43)%
Indigent - DUI Court	-	0.4	0.6	0.3	0.8	0.8	200.00%
Informant Buys	5.0	-	-	-	-	-	0.00%
Judgments & Damages	29.3	28.4	40.7	30.0	30.0	30.0	0.00%
Jury Witness	86.9	83.6	73.3	75.0	80.0	75.0	0.00%
Medical Shots & Supplies	0.3	4.1	-	1.8	1.8	1.8	0.00%
Other Equip. - Repair/Maint.	86.3	72.3	69.4	62.8	75.6	63.6	1.24%
Postage & Shipping	186.8	137.7	137.0	130.5	134.4	145.3	11.29%
Printing	44.8	46.1	34.8	48.6	47.4	38.4	(20.99)%
Prisoner - Feeding	715.3	709.6	684.1	715.0	715.0	685.0	(4.20)%
Prisoner - Medical	1,321.7	1,439.6	1,246.1	1,205.3	1,205.0	1,205.0	(0.02)%
Prisoner - Other	1.5	0.3	-	1.5	4.9	1.5	0.00%
Professional Services	971.7	1,038.1	933.6	828.5	969.5	950.2	14.70%
Property & Casualty Premium	601.4	595.0	628.0	628.0	677.0	677.0	7.80%
Public Works Week	0.4	0.2	0.2	0.5	0.5	0.5	0.00%
Rent/Lease	50.1	66.7	26.8	16.2	20.4	18.8	15.72%

Return to Table of Contents

General Fund - Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Services & Contracts							
Professional Services	971.7	1,038.1	933.6	828.5	969.5	950.2	14.70%
Property & Casualty Premium	601.4	595.0	628.0	628.0	677.0	677.0	7.80%
Public Works Week	0.4	0.2	0.2	0.5	0.5	0.5	0.00%
Rent/Lease	50.1	66.7	26.8	16.2	20.4	18.8	15.72%
Road Maint. - Asphalt	53.5	34.2	34.3	35.0	38.7	35.0	0.00%
Road Maint. - Culverts	93.0	78.7	55.5	70.0	80.0	80.0	14.29%
Road Maint. - Other	59.6	77.5	134.0	60.0	94.0	94.0	56.67%
Road Maint. - Signs	20.8	27.4	30.2	26.5	31.5	26.5	0.00%
Statutory Allowance	3.6	3.6	3.6	3.6	3.6	3.6	0.00%
Subscriptions	7.2	7.9	7.1	10.2	9.4	8.2	(19.82)%
Tag & Title	0.3	0.9	-	-	-	-	0.00%
Technology Fleet Rental	-	384.2	537.1	624.2	622.6	622.6	(0.25)%
Tire Disposal	-	-	13.3	-	1.5	-	0.00%
Travel	3.4	3.9	6.6	14.1	16.6	14.8	5.04%
Unemployment Benefits	14.9	5.4	17.5	12.5	18.0	16.0	28.00%
Uniforms	47.3	55.3	42.4	43.9	48.2	43.1	(1.71)%
Utilities - Cable TV	1.1	1.0	1.2	1.3	1.3	1.3	0.00%
Utilities - Cell Phones/Pagers	147.4	149.9	131.6	129.6	118.4	118.4	(8.68)%
Utilities - Electricity	1,002.3	1,020.6	809.0	826.7	836.0	836.0	1.12%
Utilities - L.P. Fuel	0.5	0.9	0.9	0.8	0.7	0.7	(13.75)%
Utilities - Natural Gas	18.1	15.1	17.1	17.4	18.7	18.7	7.49%
Utilities - Telephone	82.4	87.4	105.0	103.4	103.4	67.2	(35.08)%
Utilities - Water	300.7	233.6	234.2	260.1	190.5	187.7	(27.85)%
Vehicle - Repair/Maint.	23.9	14.8	14.3	13.9	13.9	12.2	(12.59)%
	21,979.9	23,324.5	22,331.2	22,734.4	25,000.7	23,215.7	2.12%
Supplies & Materials							
Chemical Supplies	-	1.4	1.1	1.9	3.1	2.1	10.81%
Clerk Supplies	0.3	-	-	0.3	0.6	0.3	0.00%
Commission Supplies	0.7	0.6	1.3	1.2	0.6	1.2	(0.98)%
DARE Supplies	10.5	11.5	1.5	5.0	5.0	5.0	0.00%
Election Supplies	6.4	12.3	11.3	5.0	21.6	11.0	120.00%
Janitorial Supplies	39.0	46.5	47.5	41.4	44.2	43.0	3.91%
Office Supplies	125.7	110.1	120.0	88.3	97.2	95.5	8.22%
Program Supplies	60.0	54.6	36.7	66.0	115.1	46.3	(29.90)%
Safety Items	3.6	6.9	8.7	6.2	12.1	9.3	49.14%
Small Tools & Equipment	165.2	133.2	134.6	147.4	211.2	121.0	(17.91)%
	411.3	377.2	362.7	362.7	510.8	334.7	(7.72)%
Capital Outlay							
Bldg. Fixtures & Furnishings	5.8	2.5	1.5	-	-	-	0.00%
Computer Equipment	148.3	713.2	2,581.6	1,450.0	3,110.0	970.0	(33.10)%
New Construction	11.1	15.2	10.2	128.0	40.0	10.0	(92.16)%
Other Capital Equipment	68.4	763.6	9.6	28.4	120.5	86.4	204.83%
Rolling Stock	189.2	162.1	155.3	155.0	646.0	150.0	(3.23)%
	422.8	1,656.5	2,758.2	1,761.4	3,916.5	1,216.4	(30.94)%

Return to Table of Contents

General Fund - Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Debt Service							
Bond - Insurance & Fees	0.4	0.4	0.4	-	-	-	0.00%
Bond Interest	196.6	179.6	162.2	162.4	162.4	162.4	0.00%
Bond Principal	850.0	870.0	885.0	885.0	885.0	885.0	0.00%
Other Interest	-	60.3	207.4	208.1	208.1	208.1	0.00%
	1,047.0	1,110.3	1,255.0	1,255.5	1,255.5	1,255.5	0.00%
Operating Transfers							
Transfers Out	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
Total Expenditures	50,974.5	55,554.5	56,696.2	55,698.9	64,204.4	58,376.9	4.81%

Return to Table of Contents

General Fund - Expenditure Charts

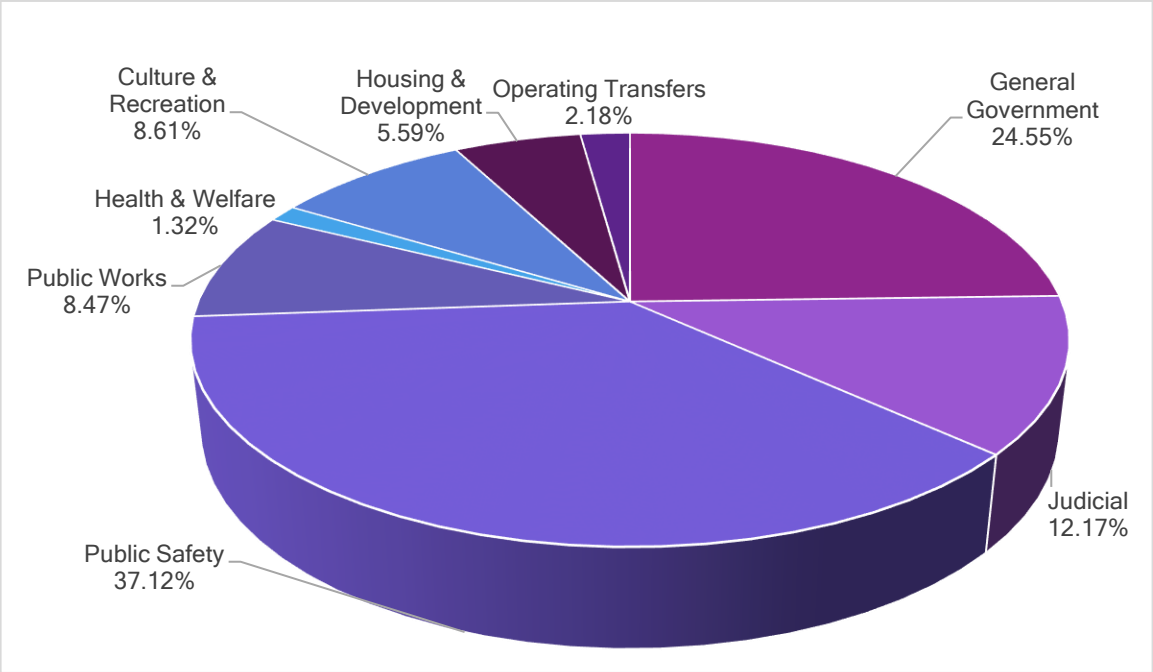


Figure 34 - General Fund - Expenditures by Function

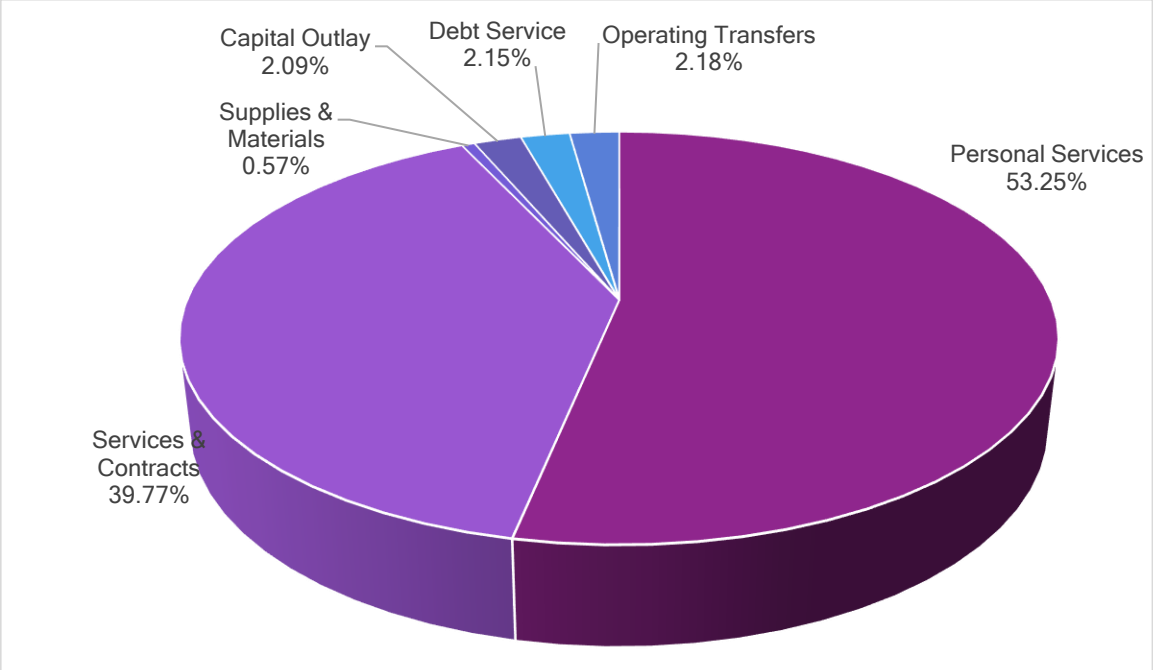


Figure 35 - General Fund - Expenditures by Type

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 direction of the County.

Each year, at its annual retreat, 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 was reflected in the primary goals for several years. Over the past three years, the Board has expanded its goals, both long-term and short-term, based on their current priorities.

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	144,784	154,178	159,660	166,252	168,198	1.17%
Services & Contracts	42,582	42,591	69,722	55,742	66,706	19.67%
Supplies & Materials	1,481	1,330	1,691	4,722	1,810	(61.67)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	188,846	198,099	231,074	226,716	236,714	4.41%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	6	6	6	6	6	6	6	6	0.00%

Return to Table of Contents

Board of Commissioners

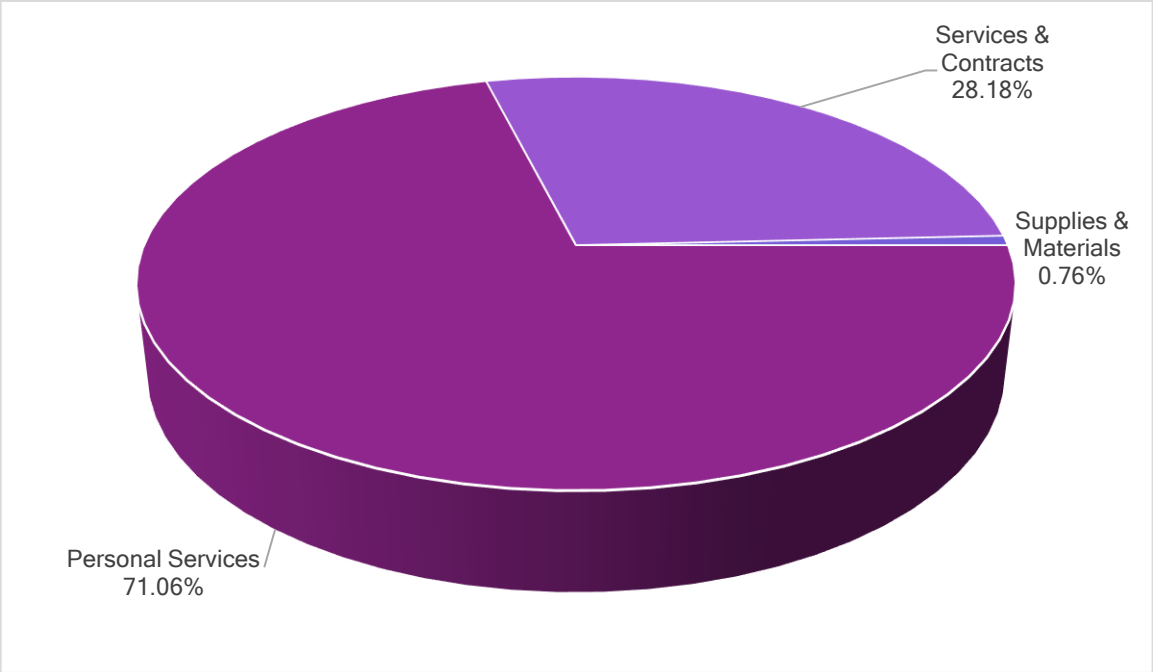


Figure 36 - Board of Commissioners - Expenditures by Type

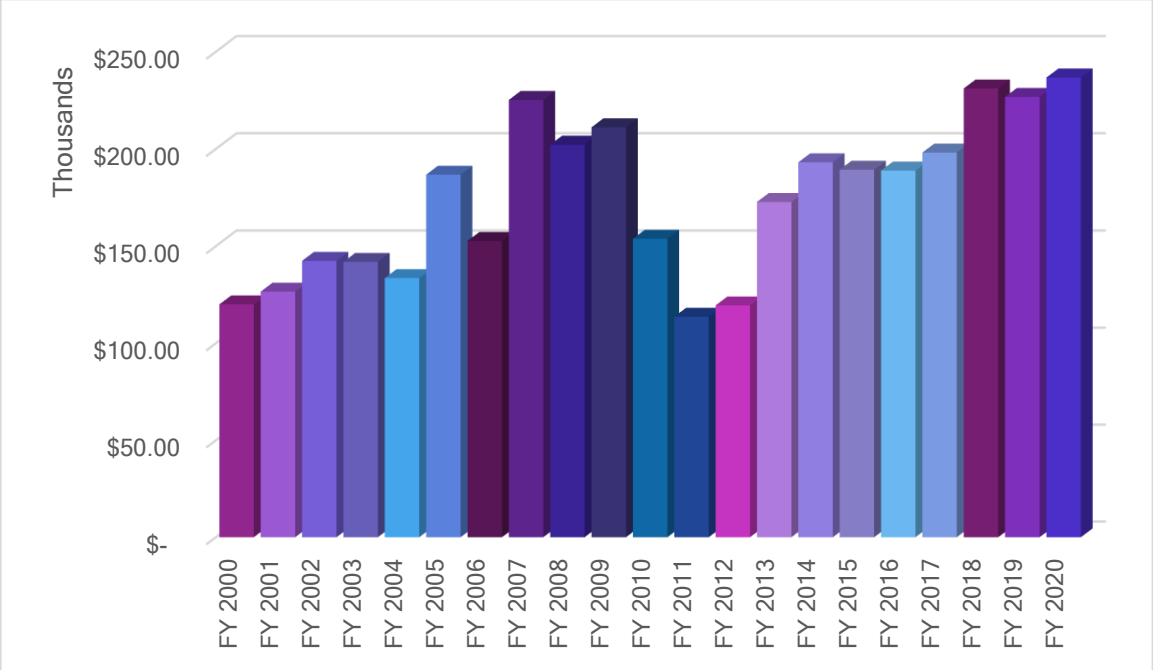


Figure 37 - Board of Commissioners - Expenditure History

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.

Accomplishments:

* Redesigned the Lowndes County website so that information is easily accessible and helpful to citizens
* Launched a new mobile app
* Increased civic outreach and engagement through Leadership Lowndes

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 and agencies that comprise the county government, it is difficult to develop a standardized format for responses.

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	232,214	237,718	231,294	229,875	249,189	8.40%
Services & Contracts	12,177	9,940	9,134	11,137	10,696	(3.96)%
Supplies & Materials	2,037	306	2,583	2,300	900	(60.87)%
Capital Outlay	28,113	28,114	9,622	28,350	26,420	(6.81)%
Debt Service	-	-	-	-	-	0.00%
Total	274,541	276,078	252,633	271,662	287,205	5.72%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	4	3	3	3	3	3	3	3	0.00%

Return to Table of Contents

County Clerk

Performance Measure	FY 2018	FY 2019	FY 2020	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	20%	20%	20%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To ensure compliance with all open meetings law requirements Measure: # of violations of open meeting requirements	0	0	0	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	75%	100%	100%	CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

County Clerk

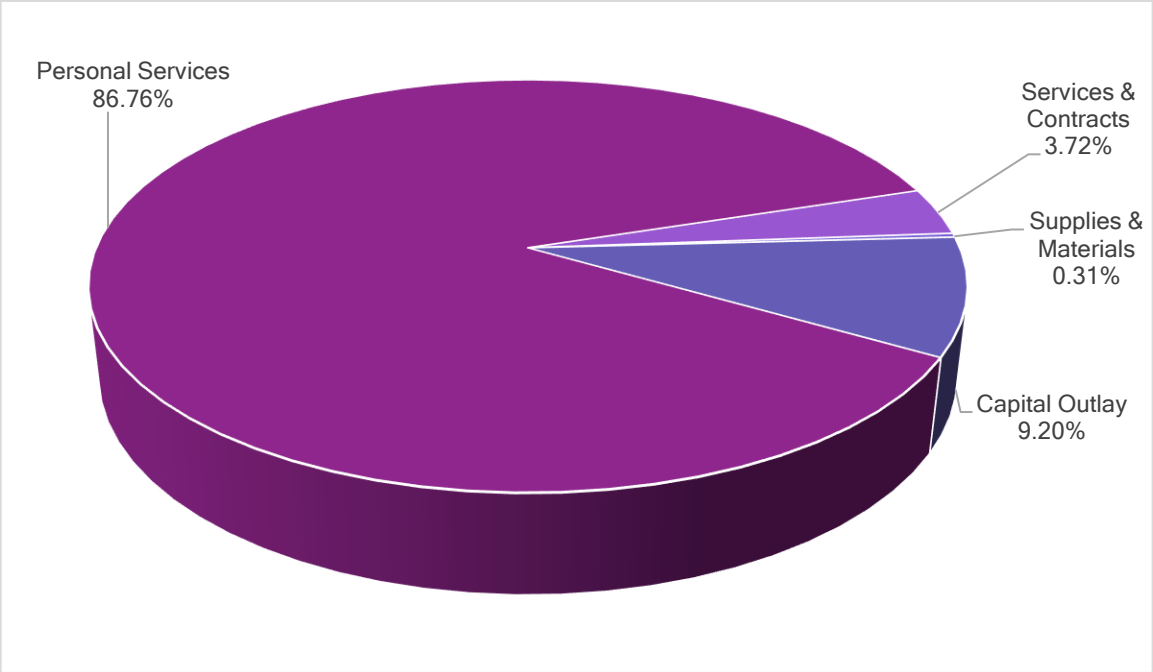


Figure 38 - County Clerk - Expenditures by Type

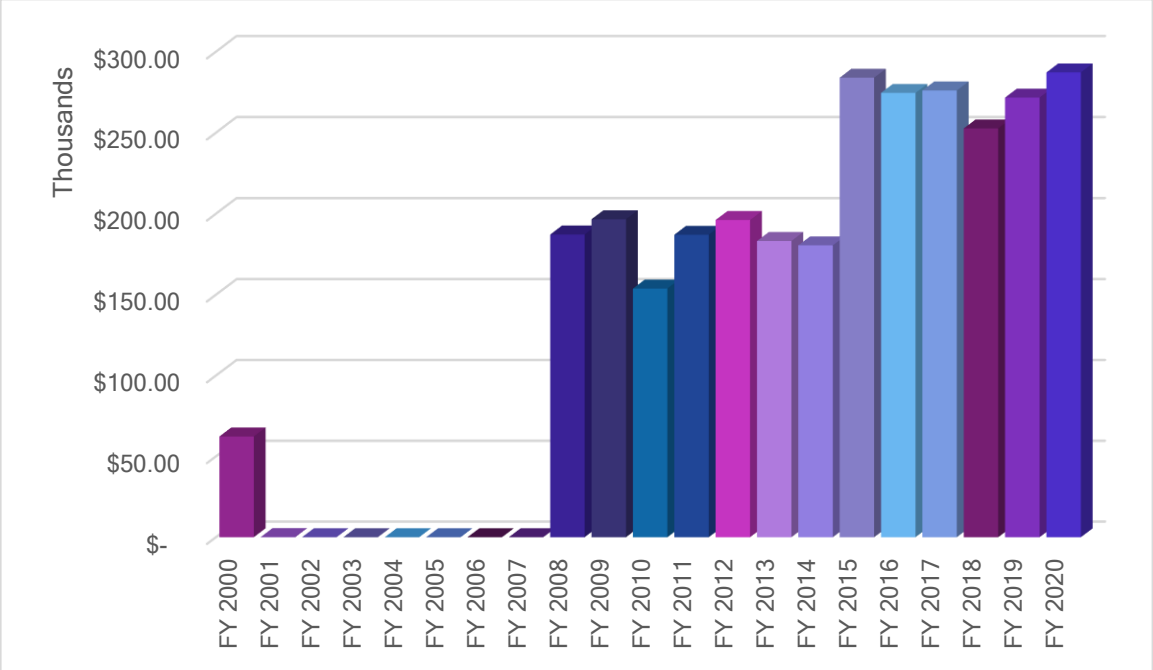


Figure 39 - County Clerk - Expenditure History (Included in County Manager 2001-2007)

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	324,860	343,009	352,286	371,262	394,573	6.28%
Services & Contracts	11,925	11,168	7,572	11,116	7,256	(34.72)%
Supplies & Materials	171	390	245	750	300	(60,00)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	336,957	354,567	360,102	383,128	402,129	4.96%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

Return to Table of Contents

County Manager

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To present a balanced budget to the Commission by May 1st Measure: % of budgets submitted to the Board by May 1st	90%	95%	98%	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	90%	95%	95%	CGIV: Efficient, Effective and Responsive Services
Goal: To maintain/exceed 80% compliance for departments reporting to the Board on a quarterly basis Measure: % of departments reporting quarterly including performance measures	80%	85%	88%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

County Manager

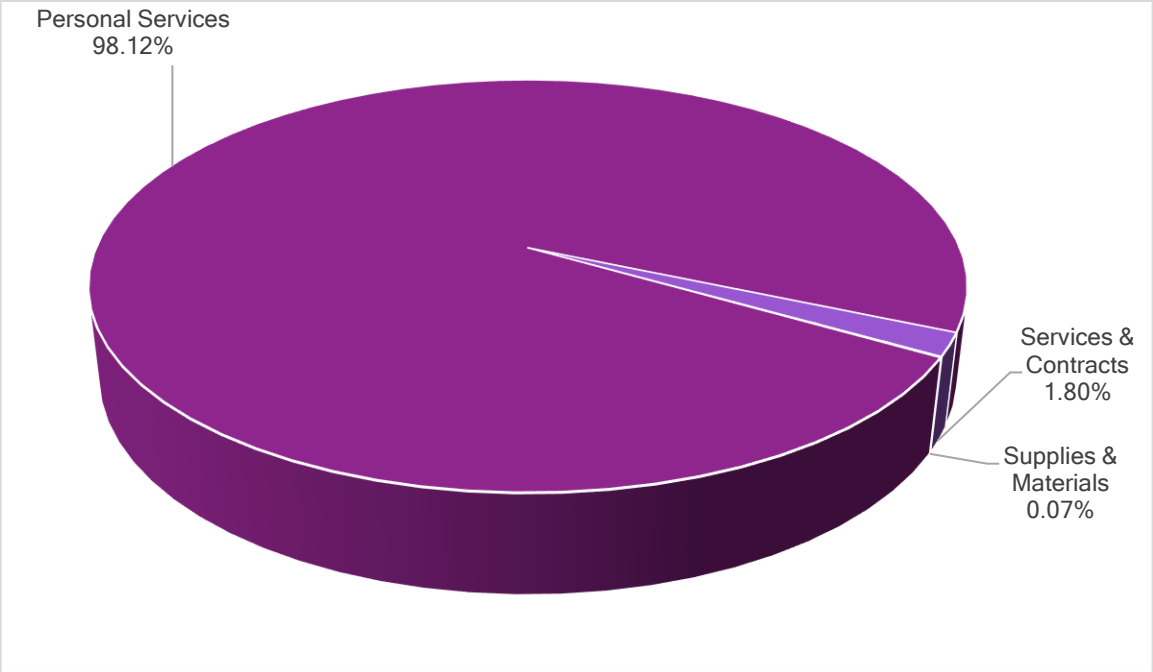


Figure 40 - County Manager - Expenditures by Type

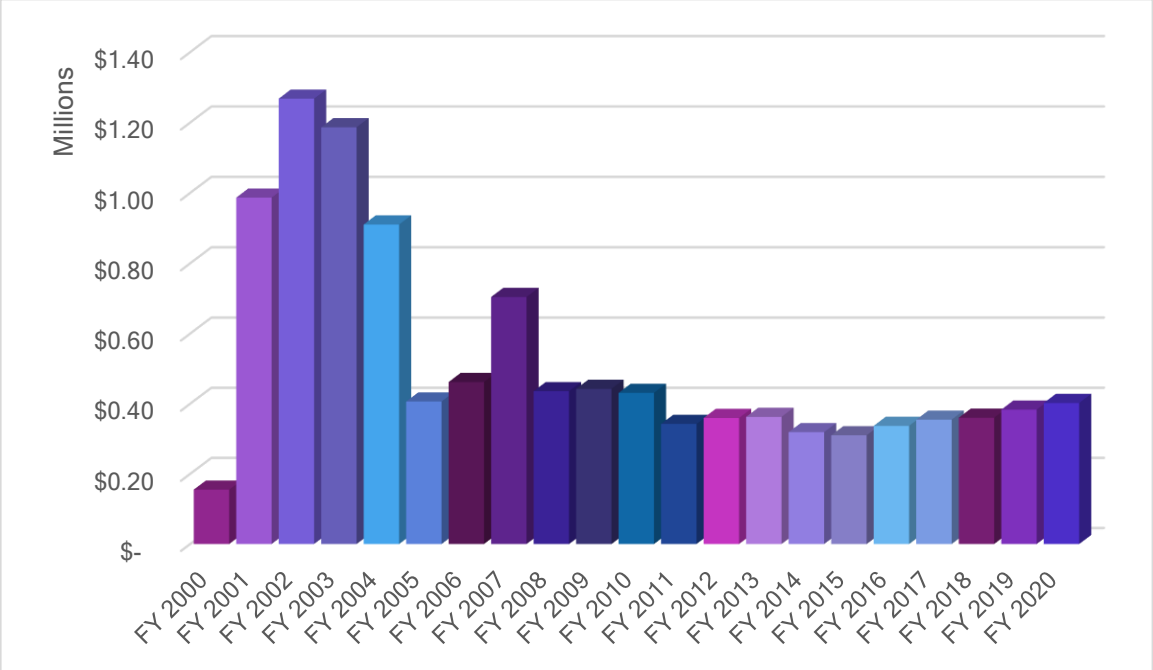


Figure 41 - County Manager - Expenditure History

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:

* 60% of staff are state certified, allowing them to deploy to any county in the State of Georgia in the event of an emergency.
* Achieved 100% compliance for all elected officials, groups and candidates for state ethics requirements.
* Developed an online testing program for poll workers, eliminating staff hours for in-house testing.

Challenges:

* Reduction in documents provided by the State which results in increased costs for supplies and printing.
* Difficulty in finding a sufficient number of qualified poll workers to cover polling places on election days.
* Age of voting equipment has resulted in periodic failures.

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	408,623	402,110	382,222	326,246	380,895	16.75%
Services & Contracts	121,507	90,663	100,283	74,364	87,496	17.66%
Supplies & Materials	13,627	17,299	16,517	12,000	15,000	25.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	543,758	510,072	499,022	412,610	483,391	17.15%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 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 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase early voting turnout by 5% annually Measure: % of voters voting prior to the last day	60%	65%	70%	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 CGIV: Efficient, Effective and Responsive Services
Goal: To maintain an average wait time for voters of less than 13 minutes, the national average Measure: % of time 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

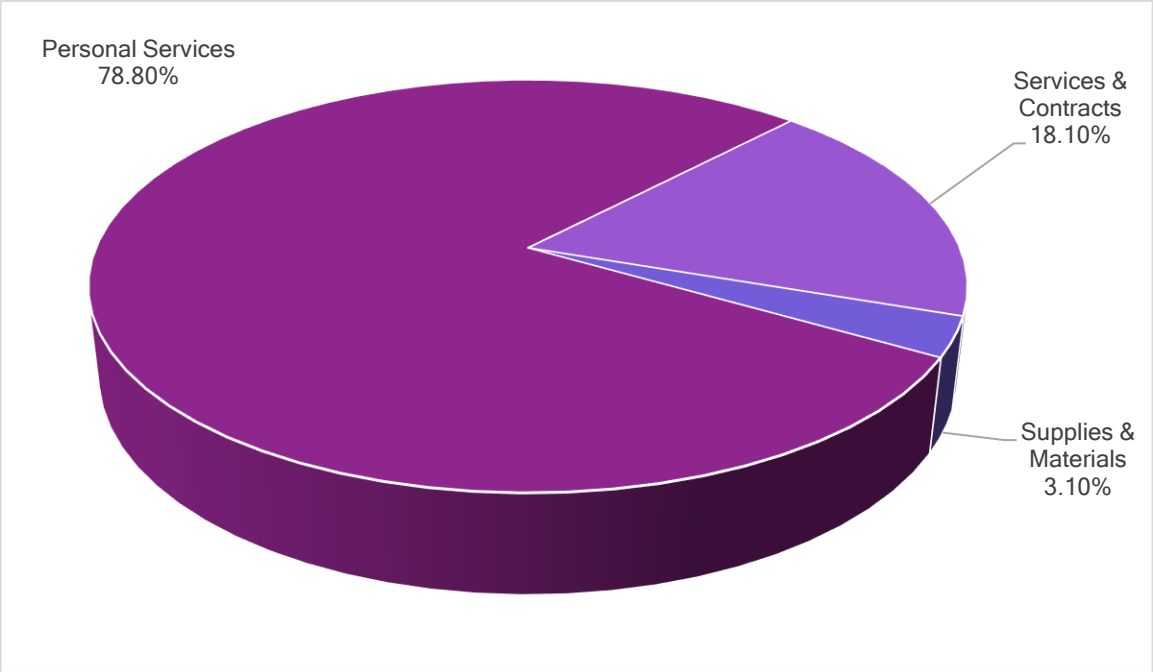


Figure 42 - Board of Elections - Expenditures by Type

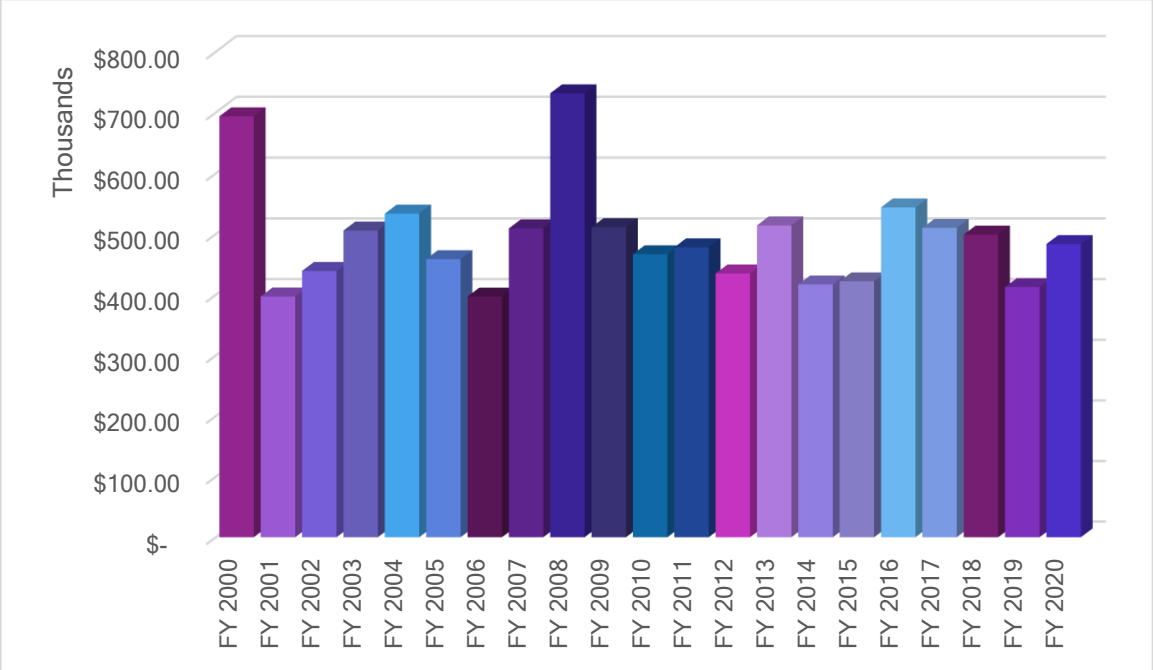


Figure 43 - Board of Elections - Expenditure History

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, occupational tax registrations, alcoholic beverage licensing, fuel pump registrations and tracking of immigration forms.

Accomplishments:

* GFOA's Certificate of Achievement for Excellence in Financial Reporting – 12 consecutive years
* GFOA's Distinguished Budget Presentation Award – 13 consecutive years

Challenges:

* Staff continues to work with the County Attorney's office to update ordinances which have not been updated in recent years
* Staff continues to work with Code Enforcement to reduce the number of delinquent businesses
* Staff continues to work through the Budget Committee to develop a performance measure program for all departments and elected officials.

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	414,224	444,011	484,065	533,779	619,126	15.99%
Services & Contracts	116,674	133,440	94,545	130,570	166,744	27.70%
Supplies & Materials	6,315	1,927	2,197	2,600	2,500	(3.85)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	537,213	579,378	580,807	666,949	788,367	18.20%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	8	8	8	7	7	7	7	8	14.29%

Return to Table of Contents

Finance

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To provide quarterly 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 measures requests	85%	90%	92%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services
Goal: To develop a system for tracking licensing to improve efficiencies and reduce wait time Measure: % of tracking system implemented	95%	98%	100%	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 the 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

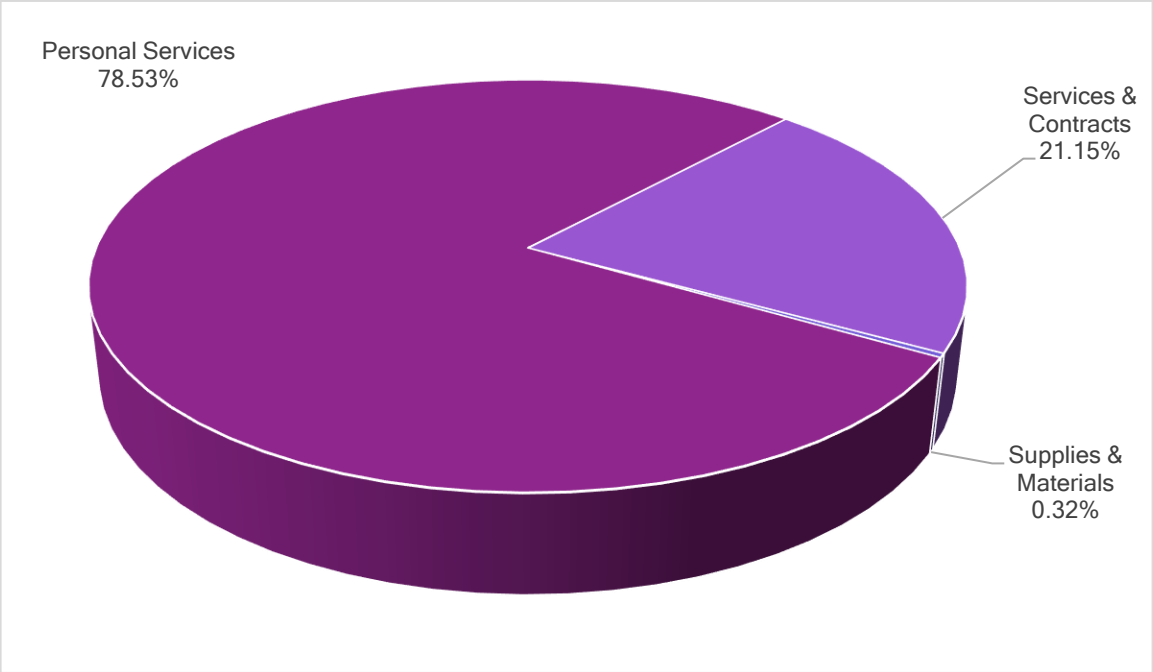


Figure 44 - Finance - Expenditures by Type

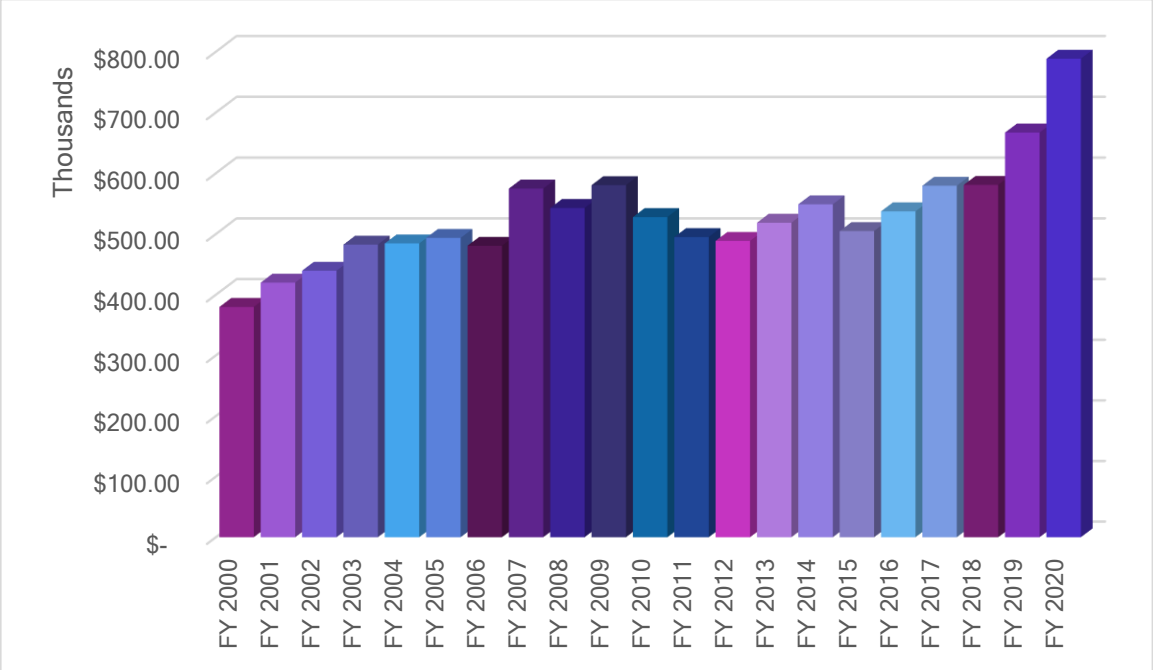


Figure 45 - Finance - Expenditure History

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 resources agency for all organizational units of the county government. The division also took over the responsibilities of risk management in 2012.

Accomplishments:

* Continuing enhancements to the wellness program which results in savings to our health plan as well as improvements to the overall health of our employees

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	277,702	298,293	293,437	321,145	336,358	4.74%
Services & Contracts	672,038	669,634	712,021	699,284	760,244	8.72%
Supplies & Materials	2,369	2,191	1,811	1,600	1,200	(25.00)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	952,108	970,118	1,007.269	1,022,029	1,097,802	7.41%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	4	4	4	4	4	4	5	4	0.00%

Return to Table of Contents

Human Resources

Performance Measure	FY 2018	FY 2019	FY 2020	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 employee participating	85%	88%	90%	CGII: Education of Citizens and Employees CGIII: Financial Strength

Return to Table of Contents

Human Resources

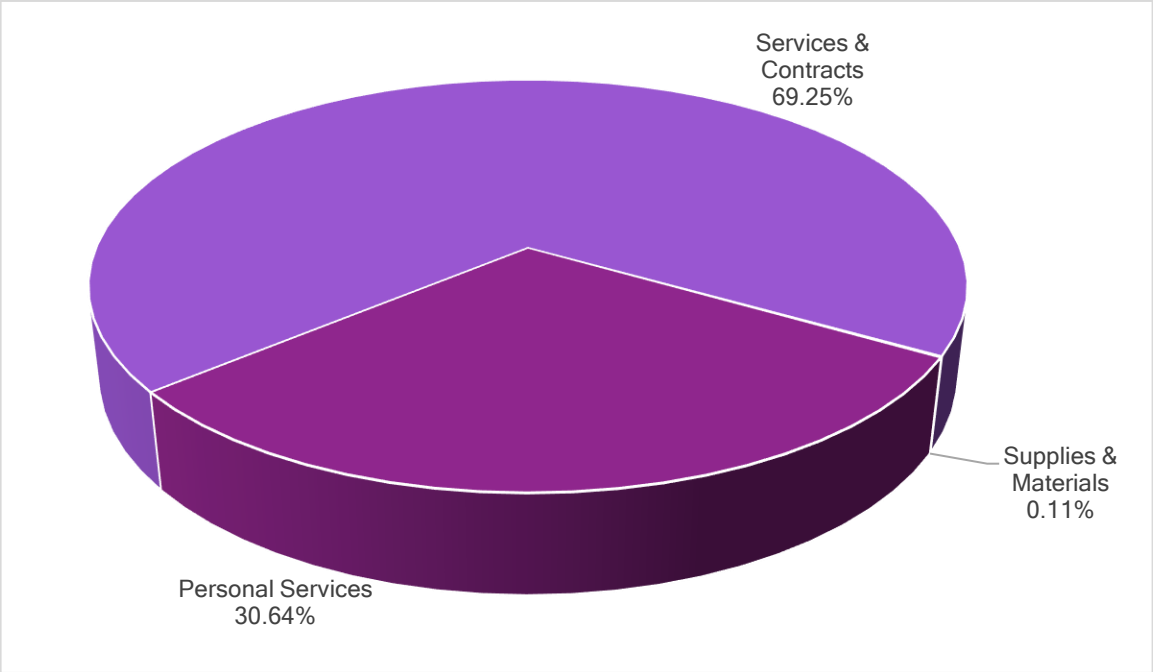


Figure 46 - Human Resources - Expenditures by Type

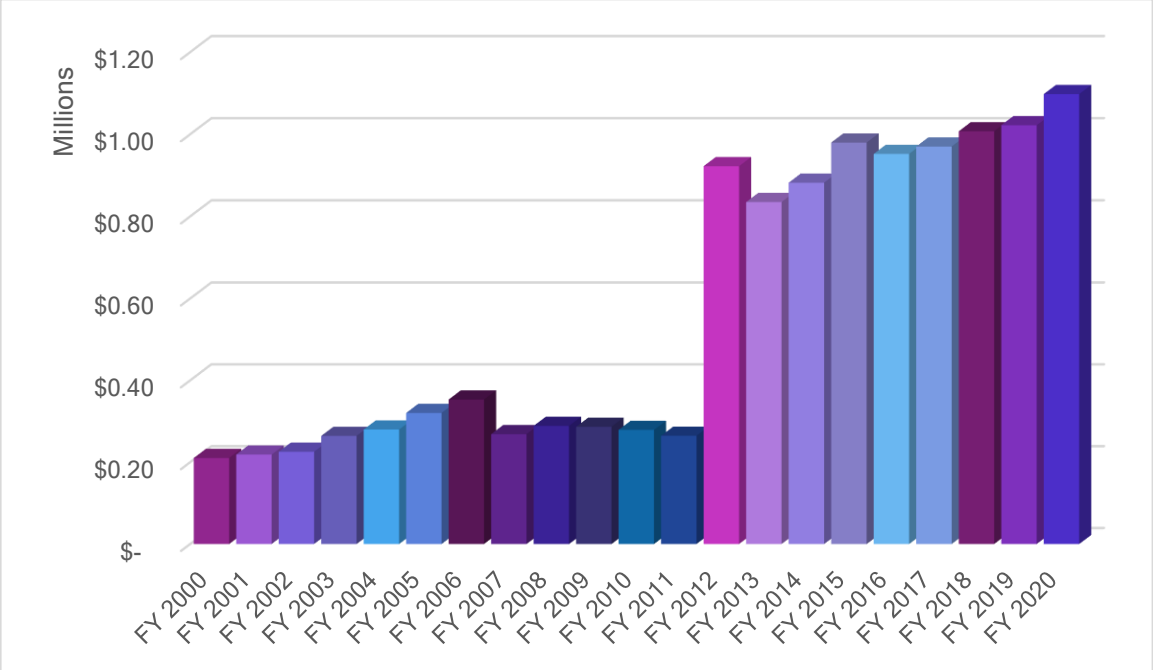


Figure 47 - Human Resources - Expenditure History

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:

* Successful go-live for the courts comprehensive package
* Partial go-live for the public safety comprehensive package
* Launched a cybersecurity training and testing program

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	542,831	593,680	668,044	681,605	736,836	8.10%
Services & Contracts	181,270	389,910	227,413	450,873	330,768	(26.64)%
Supplies & Materials	37,079	12,903	18,927	21,000	18,750	(10.71)%
Capital Outlay	148,250	997,544	87,404	200,000	100,000	(50.00)%
Debt Service	-	60,332	207,422	208,090	208,100	0.00%
Total	909,431	2,054,369	1,209,211	1,561,568	1,394,454	(10.70)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	7	7	8	8	8	8	10	8	0.00%

Return to Table of Contents

Information Technology Services

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To maintain 99.9999% network uptime Measure: % of network uptime	100%	100%	100%	CGIV: Efficient, Effective and Responsive Services
Goal: To provide 8x5 live service at the help desk Measure: % of help-desk support available	75%	75%	75%	CGIV: Efficient, Effective and Responsive Service
Goal: To provide 24/7 support within 15 minutes for priority one incidents Measure: % of callbacks made within 15 minutes on priority one incidents	95%	95%	95%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Information Technology Services

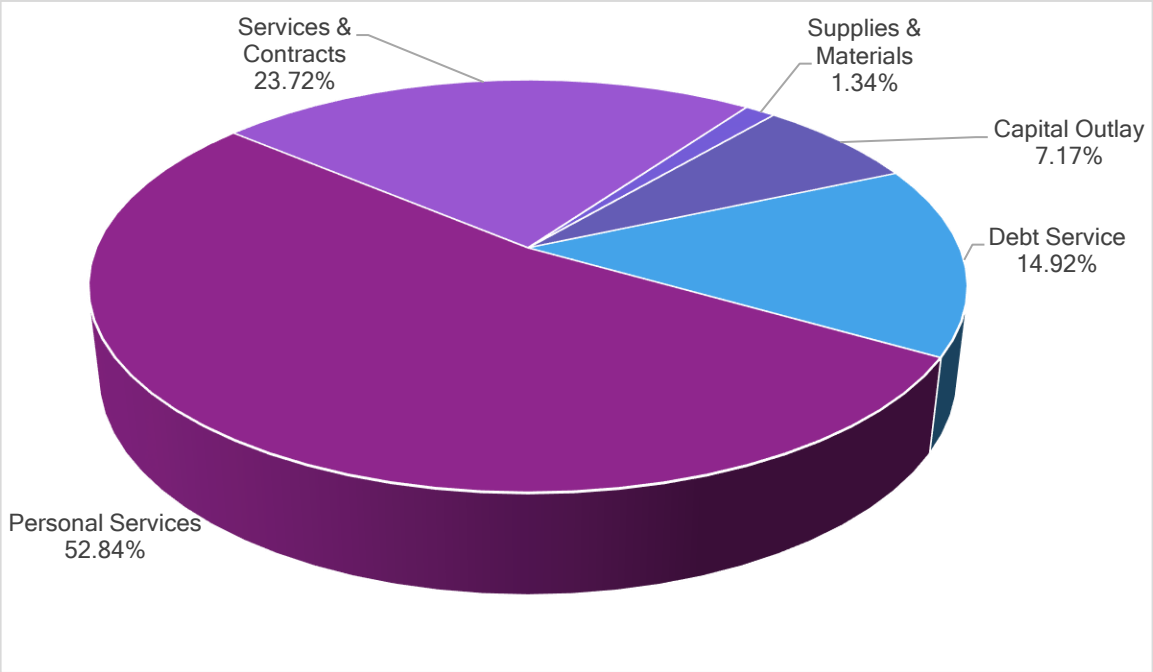


Figure 48 - Information Technology Services - Expenditures by Type

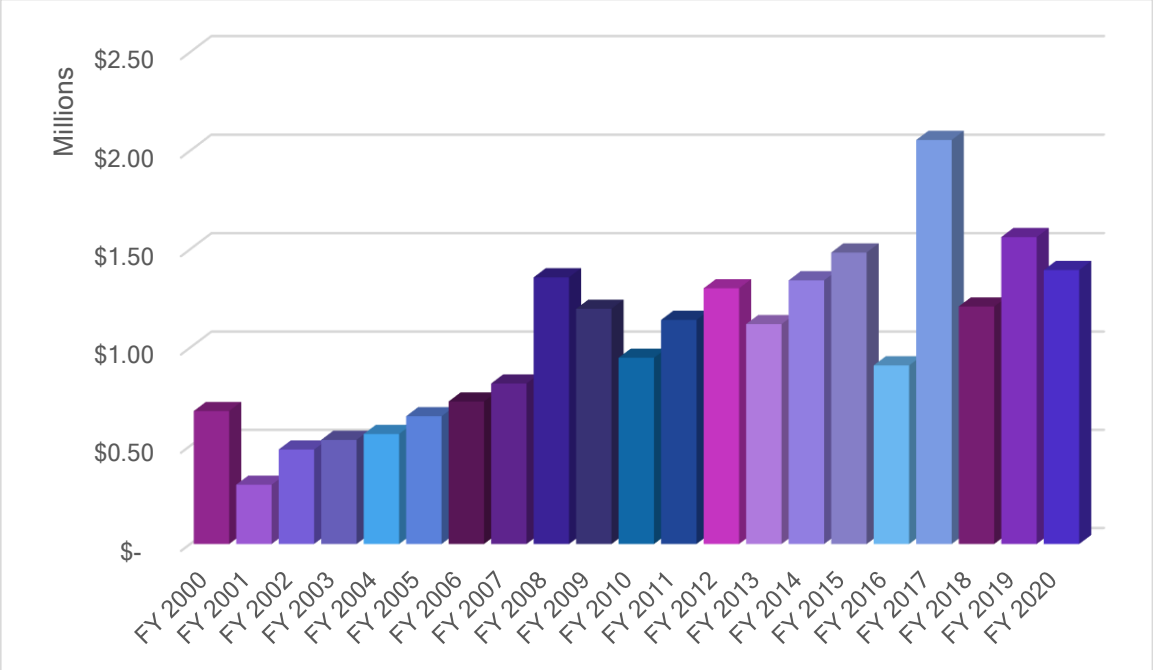


Figure 49 - Information Technology Services - Expenditure History

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.

Accomplishments:

* Launched a new state-wide vehicle title and registration program (DRIVES)

Challenges:

* Difficulty meeting customer needs in a timely manner due to the growth in population and demand for services

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,016,967	1,120,132	1,159,590	1,133,910	1,261,955	11.29%
Services & Contracts	147,003	185,236	198,946	175,549	197,376	12.43%
Supplies & Materials	29,569	18,755	29,428	21,500	21,360	(0.65)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,193,539	1,324,122	1,387,967	1,330,959	1,480,691	11.25%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	21	21	21	21	21	21	21	21	0.00%

Return to Table of Contents

Tax Commissioner

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To reduce missed phone calls by 50% annually Measure: % of phone calls missed	3.00%	3.00%	3.00%	CGIV: Efficient, Effective and Responsive Services
Goal: To reduce wait times for customers to less than 5 minutes 100% of the time Measure: % of customers assisted within 5 minutes	98.5%	98.5%	98.5%	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Tax Commissioner

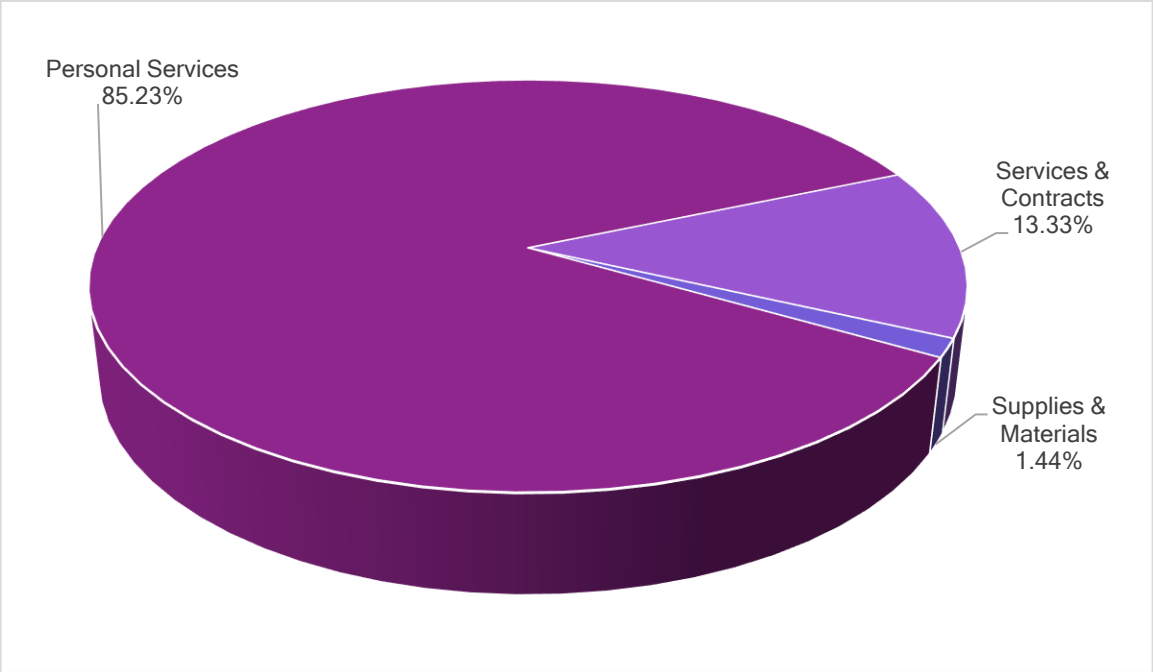


Figure 50 - Tax Commissioner - Expenditures by Type

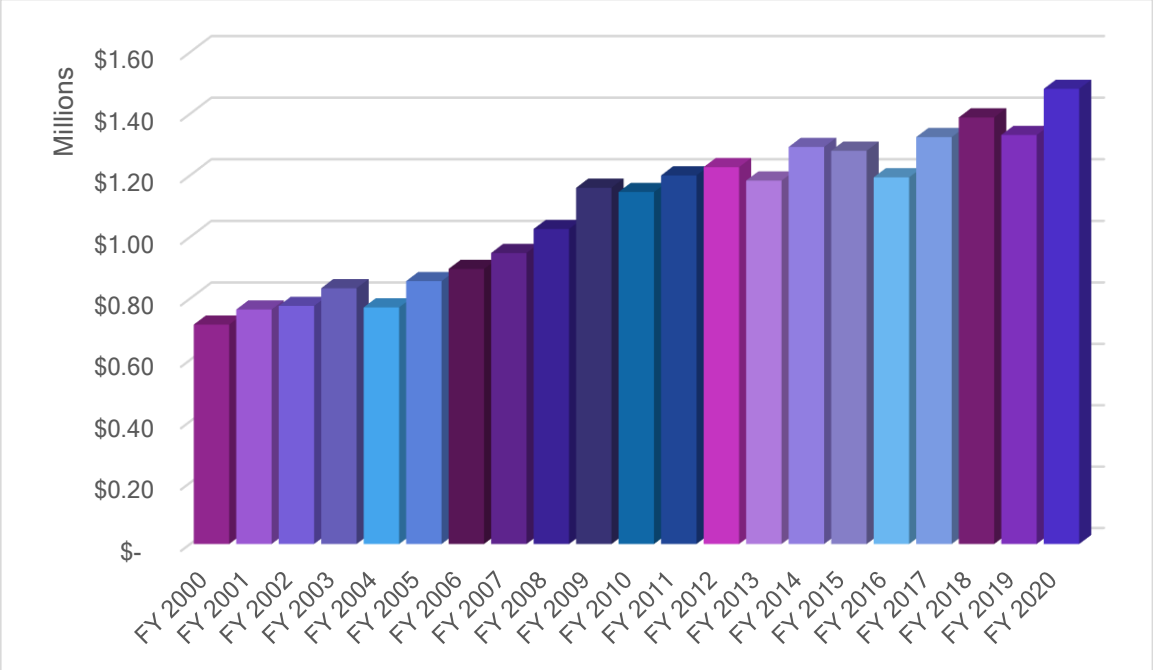


Figure 51 - Tax Commissioner - Expenditure History

Return to Table of Contents

Board of Assessors

The Board of Assessors is responsible for the determination of values on all 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

Challenges:

* Changes in law require constant updates to the policies and procedures of the office

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,179,064	1,291,249	1,280,846	1,217,564	1,358,646	11.59%
Services & Contracts	328,169	280,572	370,269	304,073	334,851	10.12%
Supplies & Materials	26,175	14,676	14,884	11,789	12,420	5.35%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,533,407	1,586,497	1,665,999	1,533,426	1,705,917	11.25%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	24	24	24	22	22	22	22	22	0.00%

Return to Table of Contents

Board of Assessors

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase the number of properties inspected by 5% annually Measure: % of total parcel court inspected for the digest year	25%	27%	29%	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 of each year Measure: % of value in dispute under appeals	<5%	<5%	<5%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To have digest files ready for submission to the Tax Commissioner by July 20th Measure: Date that the digest is balanced and submitted to the Tax Commissioner	8/10	8/10	7/6	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Board of Assessors

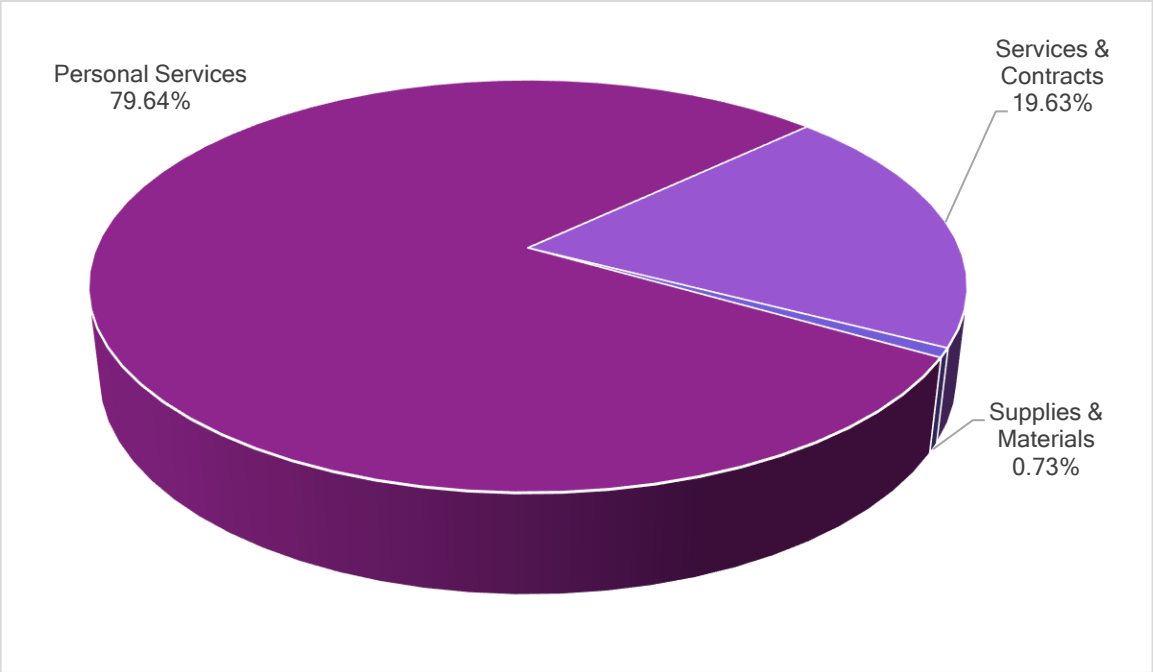


Figure 52 - Board of Assessors - Expenditures by Type

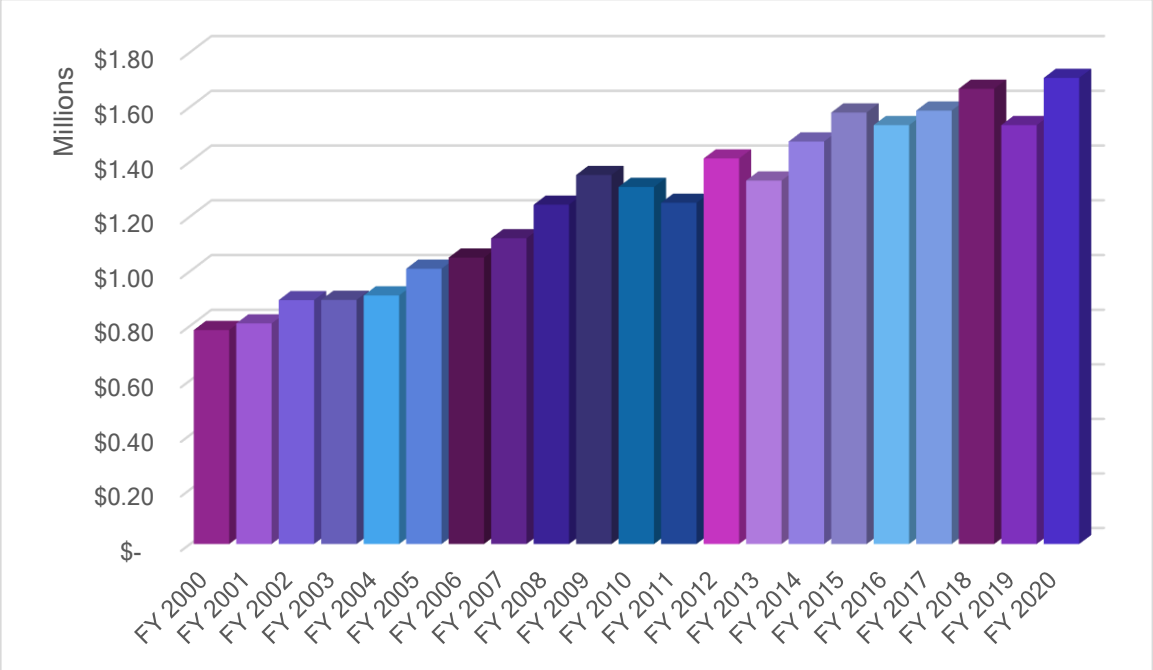


Figure 53 - Board of Assessors - Expenditure History

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 cost centers for specific facilities. The Administrative Division accounts for all personnel including facilities maintenance, custodial staff and the mail clerk.

Accomplishments:

* Implemented a PM schedule for all buildings
* Updated the Christmas decorations for the Historic Courthouse
* Converted 75% of all facilities to LED lighting
* Contracted grounds maintenance services
* Completed update of 80% of all HVAC units

Challenges:

* Age of the vehicle fleet
* Lack of a man-lift requires periodic rental

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	986,811	1,049,107	1,063,239	938,705	1,036,516	10.42%
Services & Contracts	1,296,394	1,412,948	1,242,805	1,318,135	1,314,871	(0.25)%
Supplies & Materials	45,237	59,239	49,832	48,030	49,980	4.06%
Capital Outlay	12,744	17,655	11,693	128,000	70,000	(45.31)%
Debt Service	1,046,985	1,049,985	1,047,585	1,047,400	1,047,400	0.00%
Total	3,388,171	3,588,934	3,415,155	3,480,270	3,518,767	1.11%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	25	25	25	21	20	20	20	20	0.00%

Return to Table of Contents

Facilities Maintenance

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To create a PM program for facilities to manage repair costs Measure: # of buildings included	51	51	51	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength
Goal: To replace paint and carpet in 20% of all major buildings annually Measure: % of paint and carpet replaced	3%	5%	5%	CGIV: Efficient, Effective and Responsive Service
Goal: To improve safety efforts by holding monthly safety meetings Measure: # of meetings per year	12	12	12	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Services
Goal: To perform a minimum of 8 hours of training monthly Measure: # of hours 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 days Measure: # of days to complete requests	3	4	5	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Facilities Maintenance

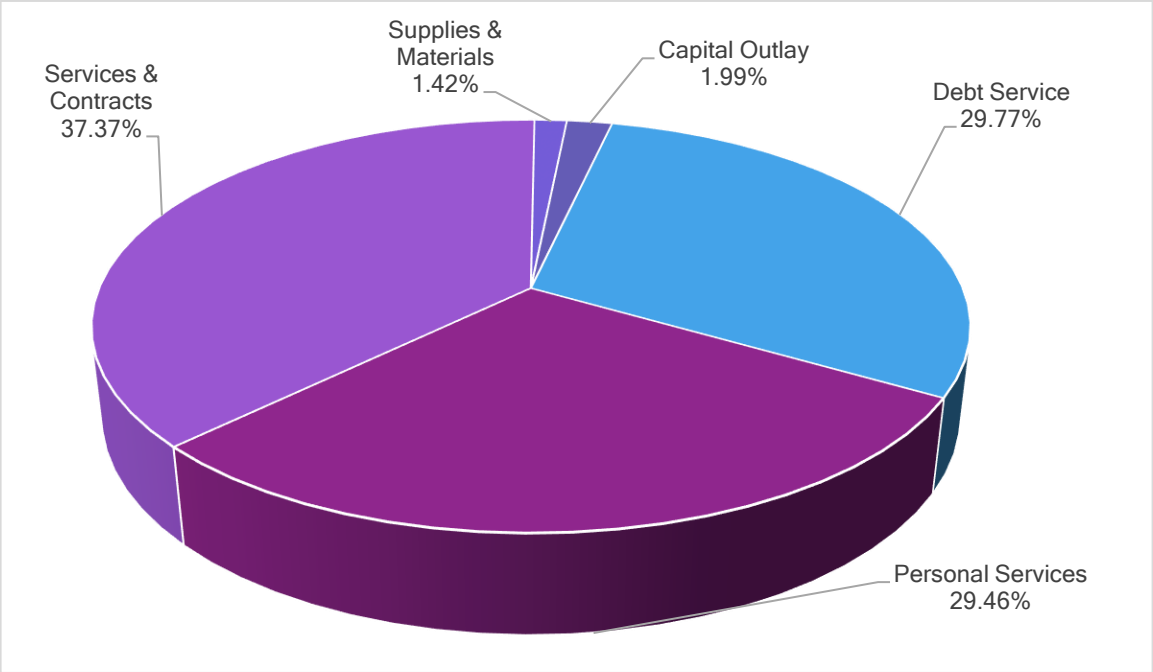


Figure 54 - Facilities Maintenance - Expenditures by Type

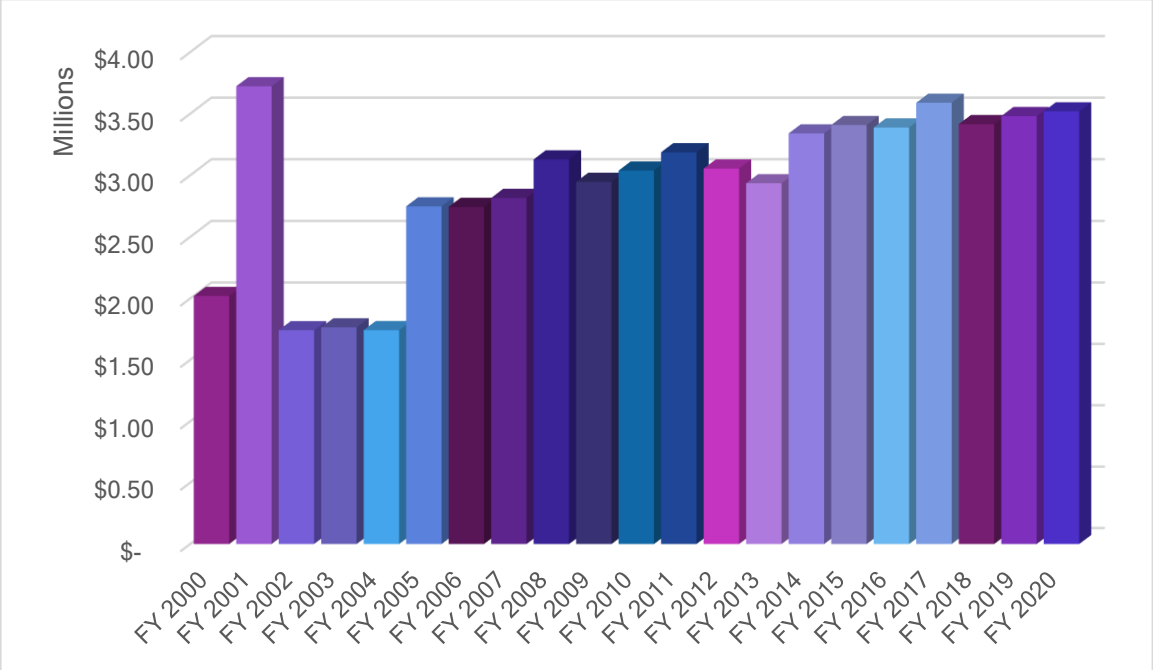


Figure 55 - Facilities Maintenance - Expenditure History

Return to Table of Contents

County Engineer

The office of the County Engineer provides for the well-being and safety of citizens by meeting or exceeding nationally accepted technical standards and professional ethics in planning, surveying, engineering design and technical analysis, inspections, technical review of private land development and citizen assistance in engineering matters. By excelling in these areas, quality growth of the community is assured and the highest degree of professional and ethical standards in the management of infrastructure is achieved.

Accomplishments:

* Completed the renovations/expansion of the 911 Center, Public Library on Julia Drive, Fire Rescue Warehouse, Children's Advocacy Center and the Solicitor's office
* Issued 16 land disturbance permits, maintained compliance with NPDES Stormwater Phase II, completed 169 subdivision lot inspections, issued 52 timber harvesting permits
* Accepted infrastructure for 4 residential subdivisions, approved 3 new subdivisions for construction, approved 73 commercial site plans, approved 132 subdivision plats, issued 20 certificates of occupancy
* Completed paving of Phillips Road East and Good Hope Railroad improvements, resurfaced 10.9 miles of county roads
* Implemented a 10-year regional TSPLOST which will generate approximately $90 million for road construction in unincorporated Lowndes County

Challenges:

* Increases in plans have prompted joint inspections staff to look at a paperless plan review system that will have to be implemented in the near future
* Georgia EPD is requesting that the County provide a street sweeper for subdivisions. Currently the staff at Public Works is providing the service manually with blowers.

Return to Table of Contents

County Engineer

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	531,559	519,260	559,060	583,271	624,445	6.98%
Services & Contracts	67,703	70,590	80,042	84,400	76,105	(9.83)%
Supplies & Materials	3,098	8,566	1,787	9,400	2,375	(74.73)
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	602,361	598,416	640,899	677,521	702,925	3.75%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	6	6	6.5	6.5	6.5	6.5	6.5	6.5	0.00%

Performance Measure	FY 2018	FY 2019	FY 2020	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 Measure: % of compliance with PACES	100%	100%	100%	CGI: Citizens Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To provide lot inspection for subdivisions within 24 hours Measure: % of lot inspections within 24 hours	95%	100%	100%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

County Engineer

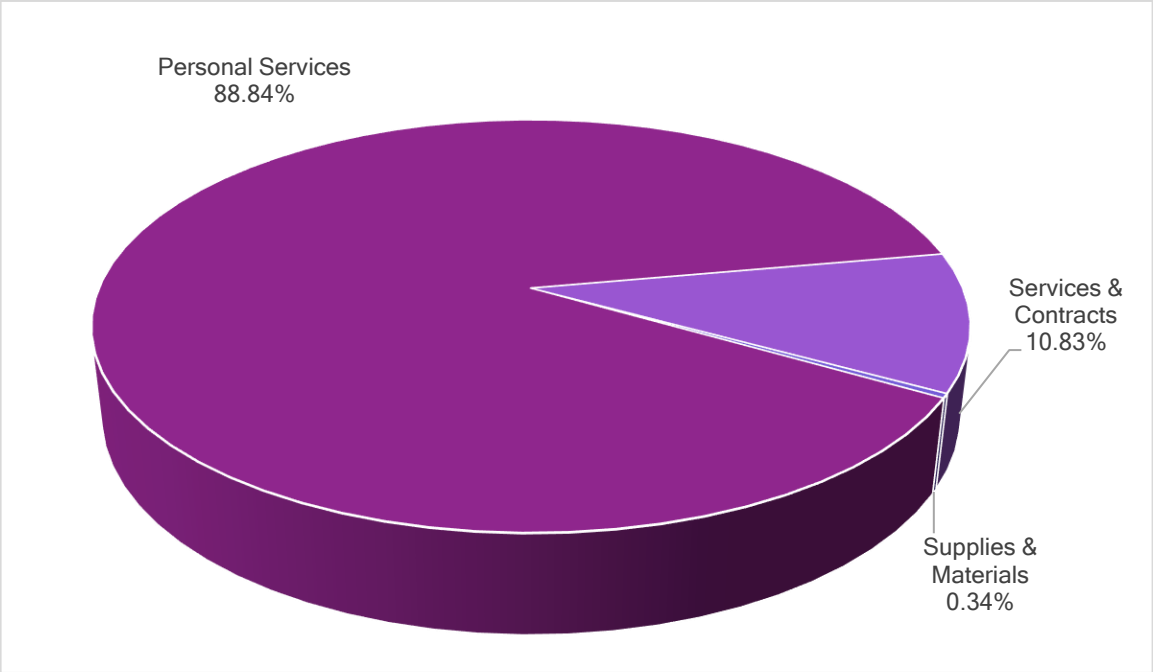


Figure 56 - County Engineer - Expenditures by Type

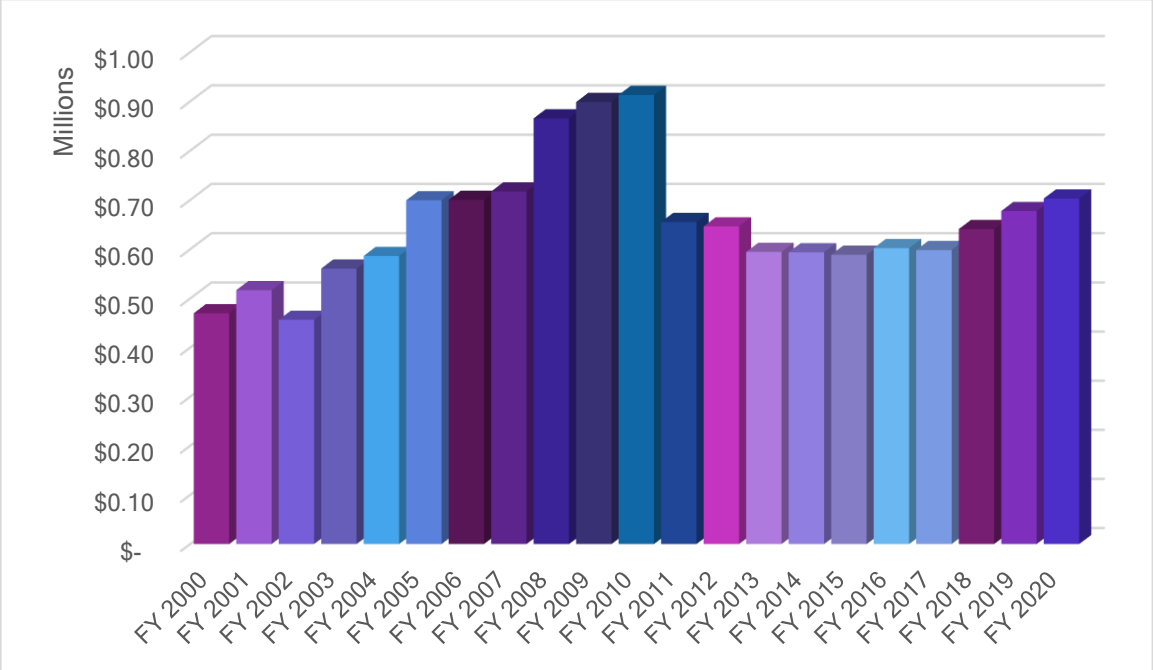


Figure 57 - County Engineer - Expenditure History

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, Colquitt, Echols and Thomas counties. The Superior Court hears both criminal and civil felony cases.

Accomplishments:

* Implemented a mental health, veteran and drug court

Challenges:

* The current technology and audio systems used in the courtrooms has become outdated and it difficult to keep maintained

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	313,192	327,197	345,360	301,695	379,984	25.95%
Services & Contracts	75,808	82,969	84,501	85,500	112,435	31.50%
Supplies & Materials	4,915	1,260	782	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	393,915	411,426	430,643	387,945	493,169	27.12%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	17	14	14	14	14	14	14	14	0.00%

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To use ADR to dispose of as many civil cases as possible before 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

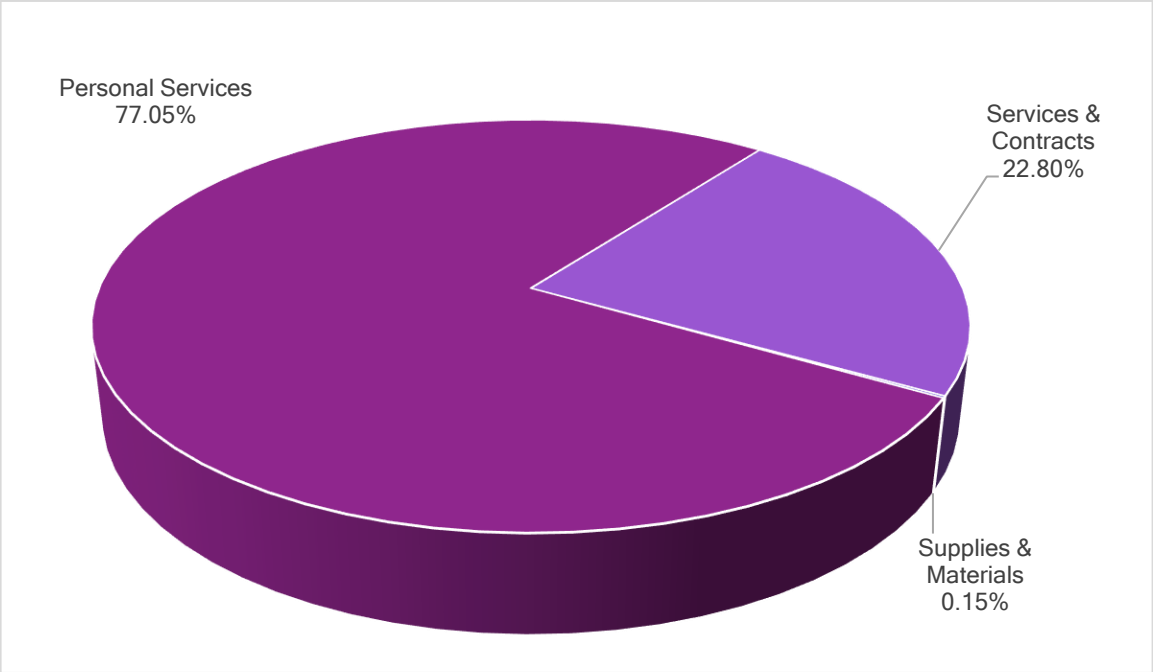


Figure 58 - Superior Court - Expenditures by Type

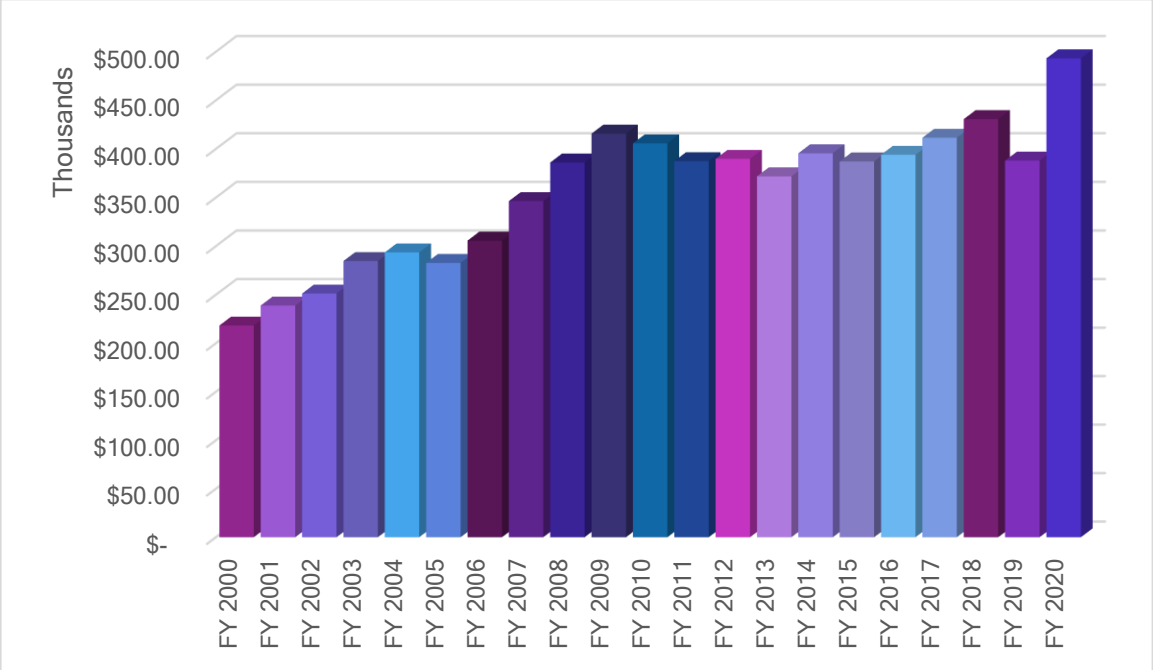


Figure 59 - Superior Court - Expenditure History

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:

* Estimated savings on medical costs during fiscal year 2018 were $262,743
* Estimated savings on housing costs during fiscal year 2018 were $728,054

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	65,252	84,226	61,083	64,403	67,616	4.99%
Services & Contracts	49,515	44,756	58,905	48,894	47,246	(3.37)%
Supplies & Materials	520	136	131	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	115,287	129,118	120,120	113,297	114,862	1.38%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	1	2	2	1	1	1	1	1	0.00%

Return to Table of Contents

Community Corrections

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase the number of releases by 3% annually Measure: % of pre-trial releases	29%	30%	31%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To increase the number of offenders employed by 3% annually Measure: % of offenders employed	28%	29%	29%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To increase the number of offenders in treatment by 10% annually Measure: % of offenders in alcohol, drug and/or psychological treatment programs	13%	14%	16%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Community Corrections

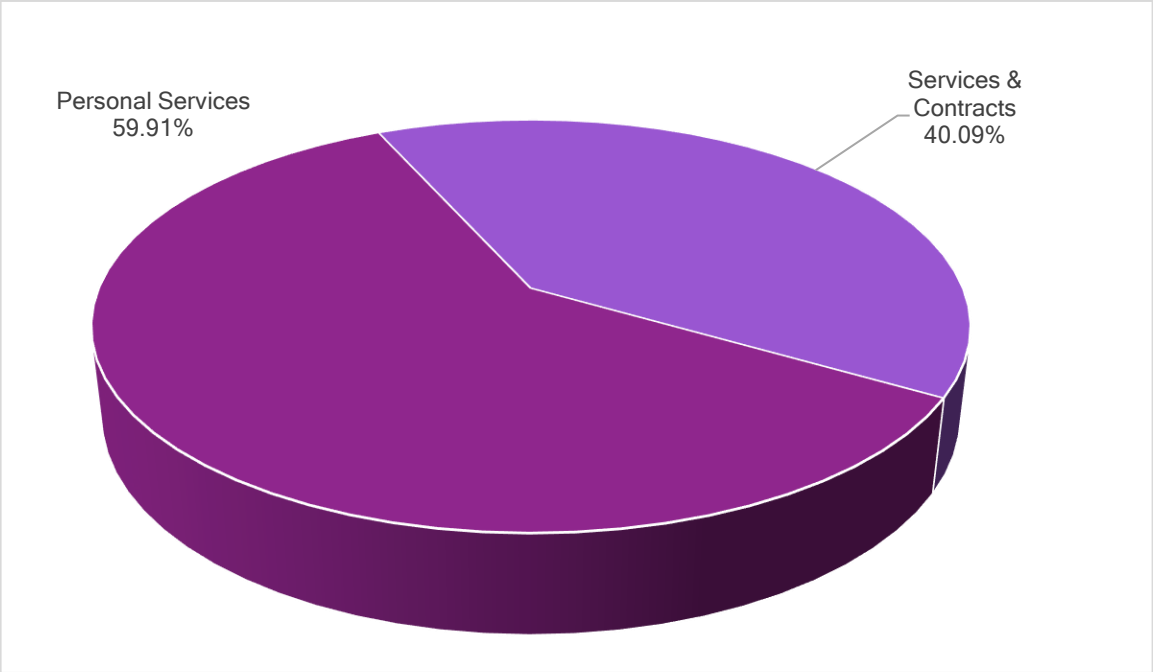


Figure 60 - Community Corrections - Expenditures by Type

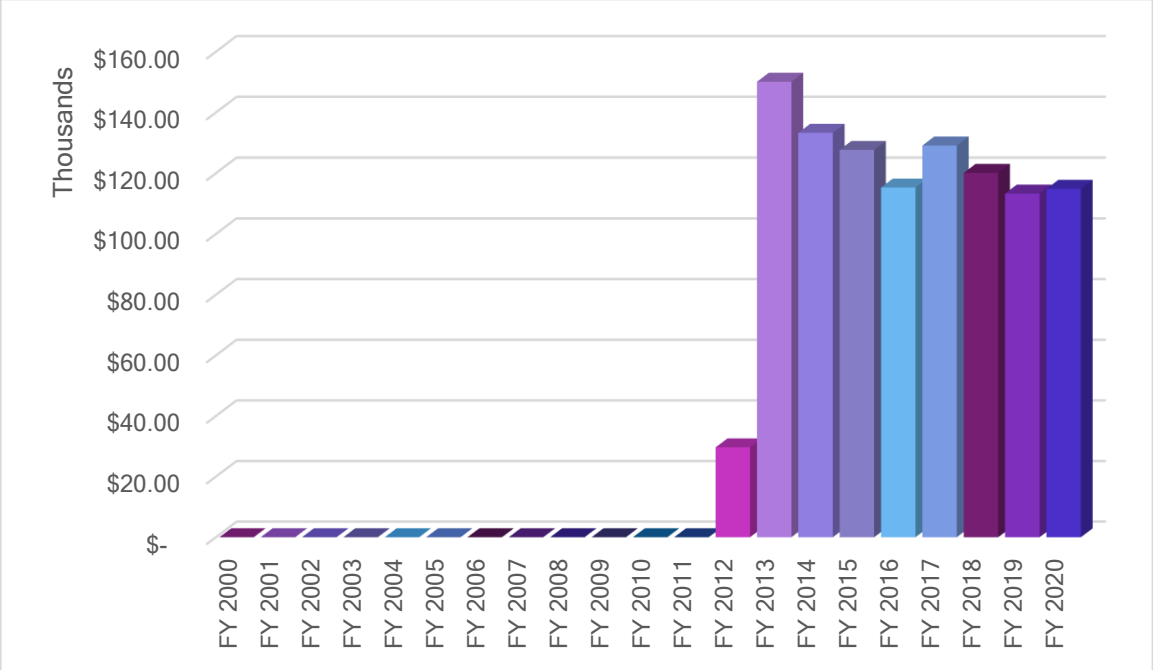


Figure 61 - Community Corrections - Expenditure History

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:

* Successful implementation of a new comprehensive court software package

Challenges:

* The new software package has required extensive training time, affecting the ability of staff to meet the requirements of the office

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,037,926	1,123,388	1,224,952	1,191,892	1,291,011	8.32%
Services & Contracts	252,186	265,357	345,033	308,180	297,690	(3.40)%
Supplies & Materials	16,004	15,223	17,573	17,380	20,000	15.07%
Capital Outlay	-	451,102	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,306,116	1,855,071	1,587,558	1,517,452	1,608,701	6.01%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	22	22	23	23	23	23	23	23	0.00%

Return to Table of Contents

Clerk of Court

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To reduce wait time for processing citations to less than 10 minutes Measure: % of customers waiting more than 10 minutes	20%	12%	10%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To improve wait time for assisting citizens and attorneys in real estate to less than 20 minutes Measure: % of customers waiting more than 20 minutes	5%	5%	<1%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To update the jury selection process to provide more efficiency Measure: % of reduction in number of jurors called	5%	10%	15%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Clerk of Court

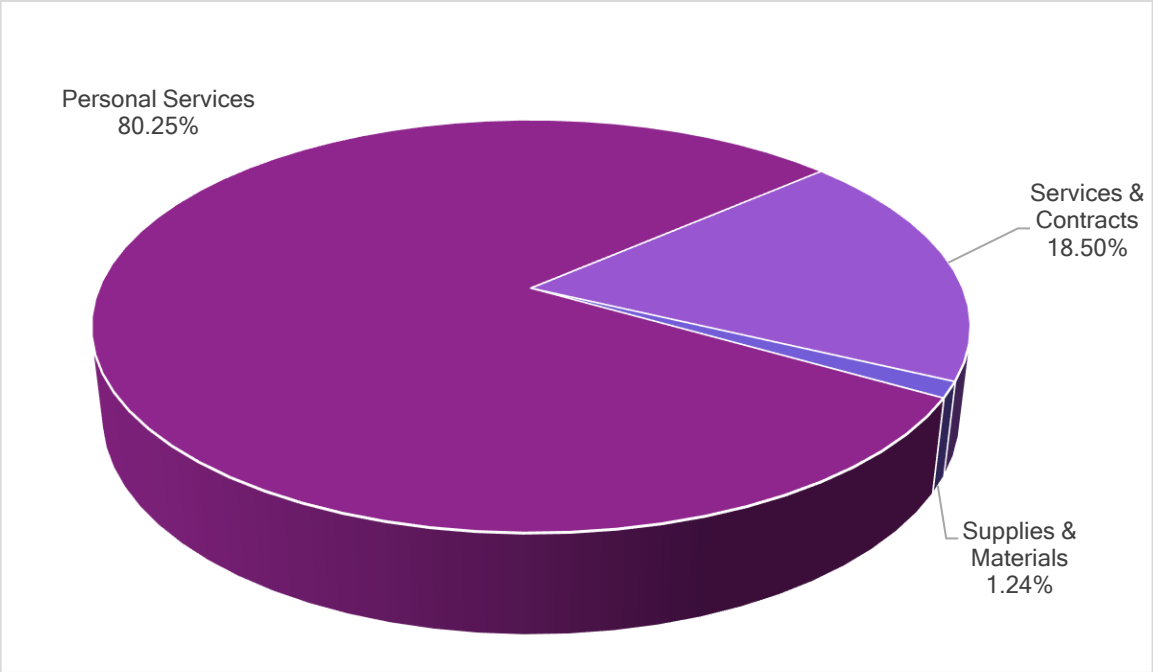


Figure 62 - Clerk of Court - Expenditures by Type

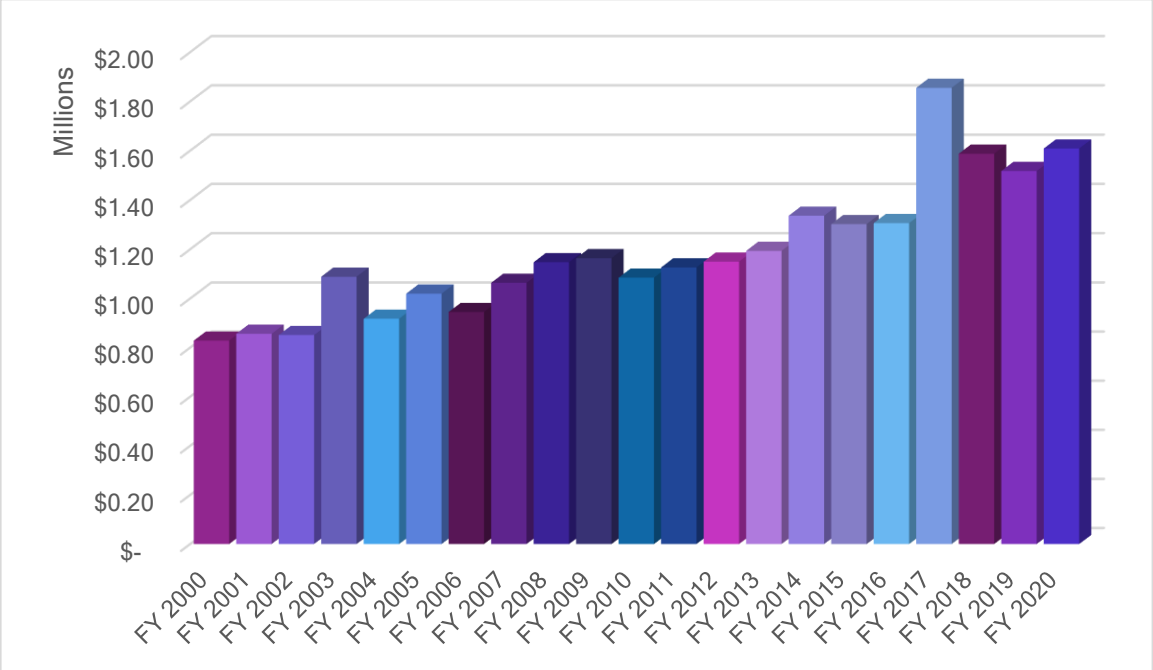


Figure 63 - Clerk of Court - Expenditure History

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:

* During 2018, the release services program saved approximately $1.4 million and recovered approximately $130,000 in fines and fees
* Georgia Council of Court Administrators' 2018 Program of the Year for the release services program
* Continued success with the DUI Accountability Court program

Challenges:

* The new software package has required extensive training time and staff involvement
* Increase in case load

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	456,678	528,352	570,966	552,539	631,499	14.29%
Services & Contracts	73,912	91,447	131,215	141,779	163,753	15.50%
Supplies & Materials	5,316	15,400	6,704	11,400	5,000	(56.14)%
Capital Outlay	3,491	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	539,397	635,199	708,886	705,718	800,252	13.40%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	5	6	7	6	6	6	7	7	16.67%

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To foster relationships in the community trough outreach 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

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase the participants and graduates of the DUI Court program Measure: # of participants/graduates	30	50	50	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To establish a traffic violations bureau Measure: # of cases diverted from probation through a traffic violations bureau	5,000	10,000	10,000	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To increase participation in the work release and work alternative programs Measure: # of participants in work release and work alternatives	100	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 in an in-house probation or day reporting program	2,000	2,000	2,000	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

State Court

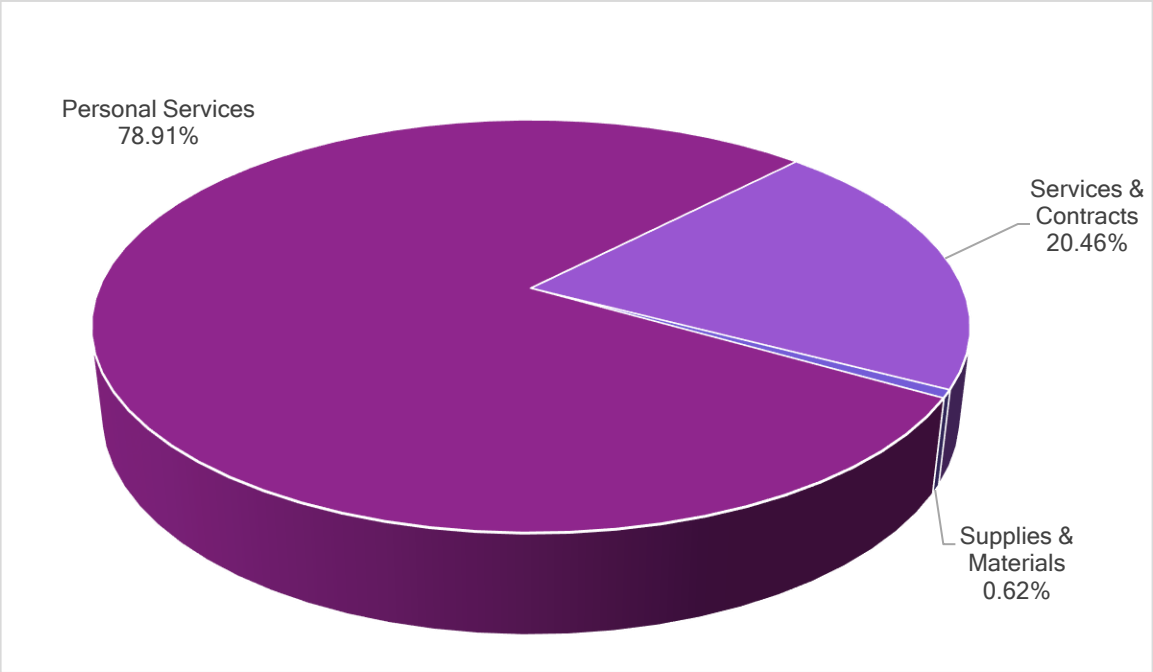


Figure 64 - State Court - Expenditures by Type

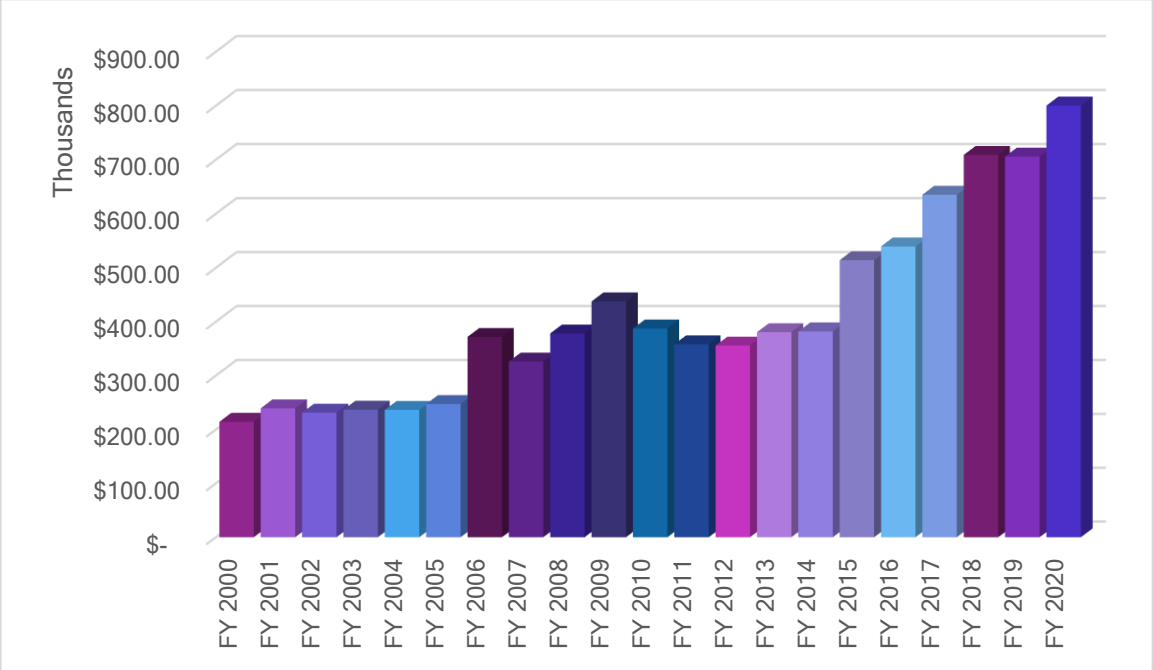


Figure 65 - State Court - Expenditure History

Return to Table of Contents

Solicitor General

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

Accomplishments:

* Increased participation in the pre-trial diversion program
* Increased traffic citations handled out of court

Challenges:

* Increase in case load

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	410,225	452,888	468,788	459,491	485,584	5.74%
Services & Contracts	8,380	18,737	14,890	41,695	40,963	(1.76)%
Supplies & Materials	7,974	3,813	6,770	3,000	4,800	60.00%
Capital Outlay	3,491	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	426,579	475,438	490,448	504,186	531,617	5.44%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	6	6	6	6	6	6	7	6	0.00%

Return to Table of Contents

Solicitor General

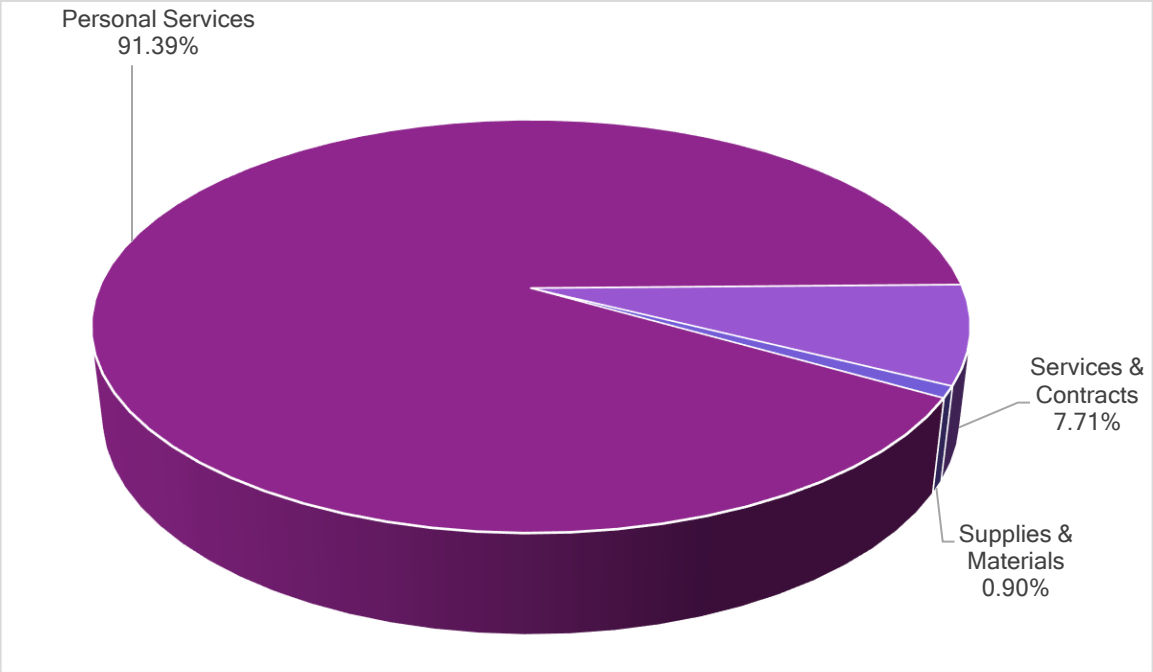


Figure 66 - Solicitor General - Expenditures by Type

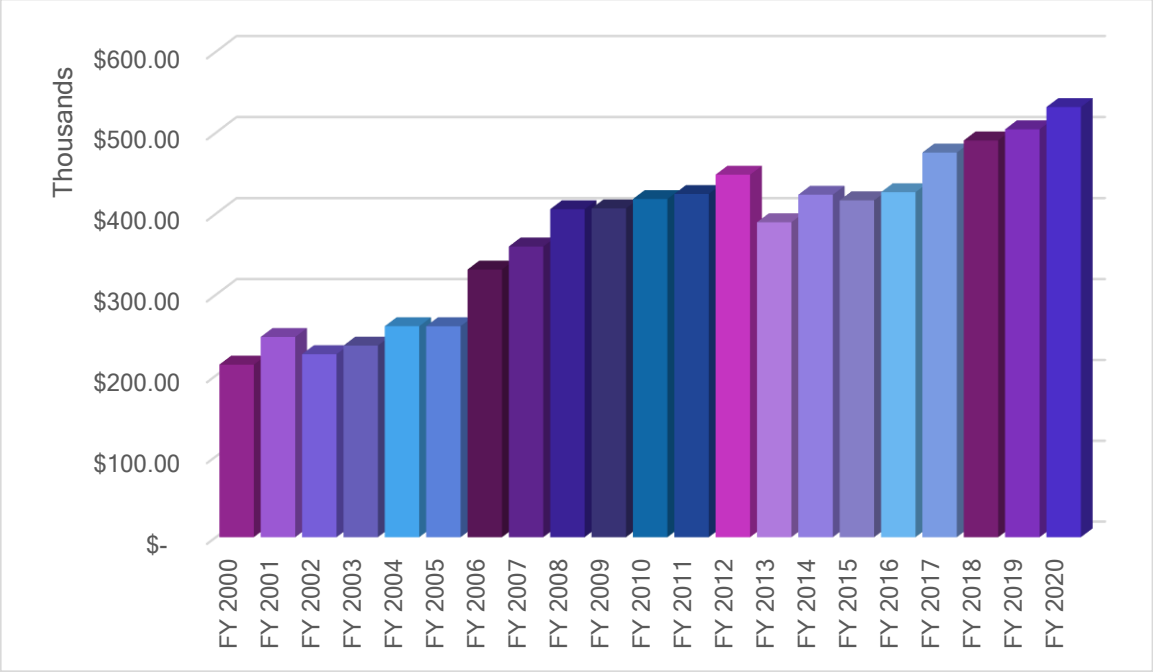


Figure 67 - Solicitor General - Expenditure History

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 incarcerated in the Lowndes County Jail. The court also provides the most efficient means for citizens in Lowndes County to bring their disputes to a legal resolution.

Accomplishments:

* Successfully implemented a new comprehensive courts software package

Challenges:

* Increase in case load

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	650,984	698,255	741,755	726,908	837,430	15.19%
Services & Contracts	67,102	58,394	117,682	128,172	130,785	2.04%
Supplies & Materials	6,430	5,965	7,989	5,972	6,282	5.19%
Capital Outlay	732	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	725,249	762,613	867,426	861,052	974,407	13.16%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	11	11	11	11	11	11	13	12	9.09%

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To see all defendants for first appearances within 24 hours of arrest Measure: % of defendants seen within 24 hours	85%	100%	100%	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Magistrate Court

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To schedule and hear preliminary hearings within 10 days of request Measure: % of preliminary hearings held within 10 days of request	90%	100%	100%	CGIV: Efficient, Effective and Responsive Service
Goal: To present probable cause within 24 hours of the issuance of arrest warrants Measure: % of probable cause presented within 24 hours of arrest warrant issuance	98%	100%	100%	CGIV: Efficient, Effective and Responsive Service
Goal: To serve all civil suits within 30 days of filing Measure: % of civil suits served within 30 days of filing	90%	50%	100%	CGIV: Efficient, Effective and Responsive Services
Goal: To serve all evictions within 5 days of issuance Measure: % of evictions served within 5 days of issuance	90%	30%	100%	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Magistrate Court

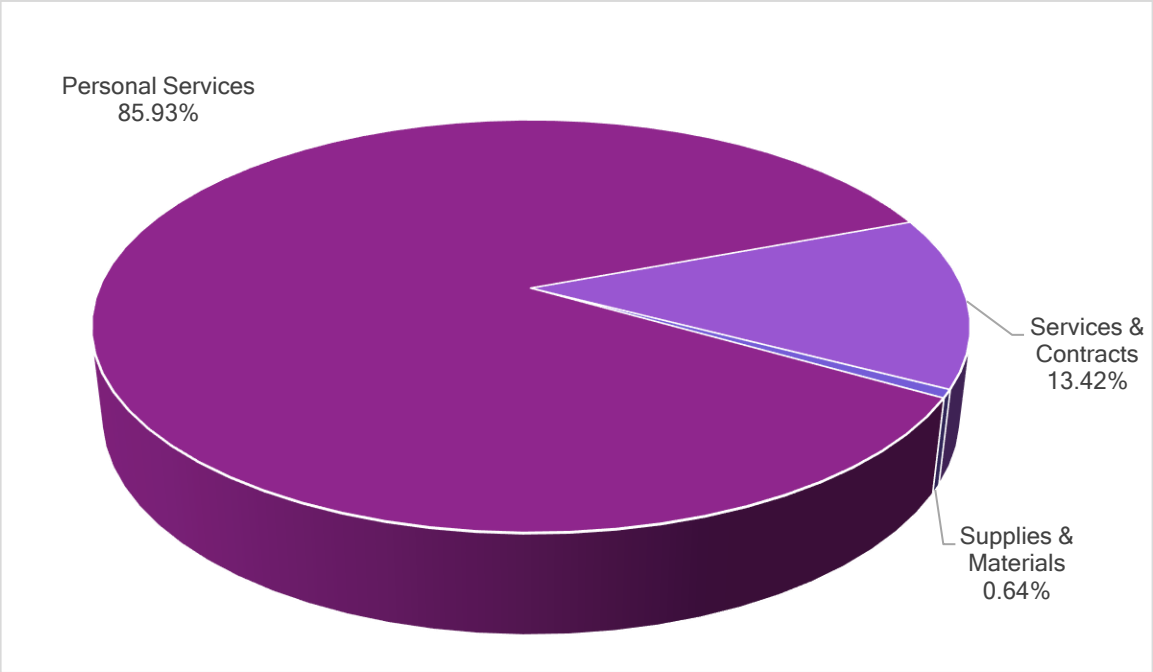


Figure 68 - Magistrate Court - Expenditures by Type

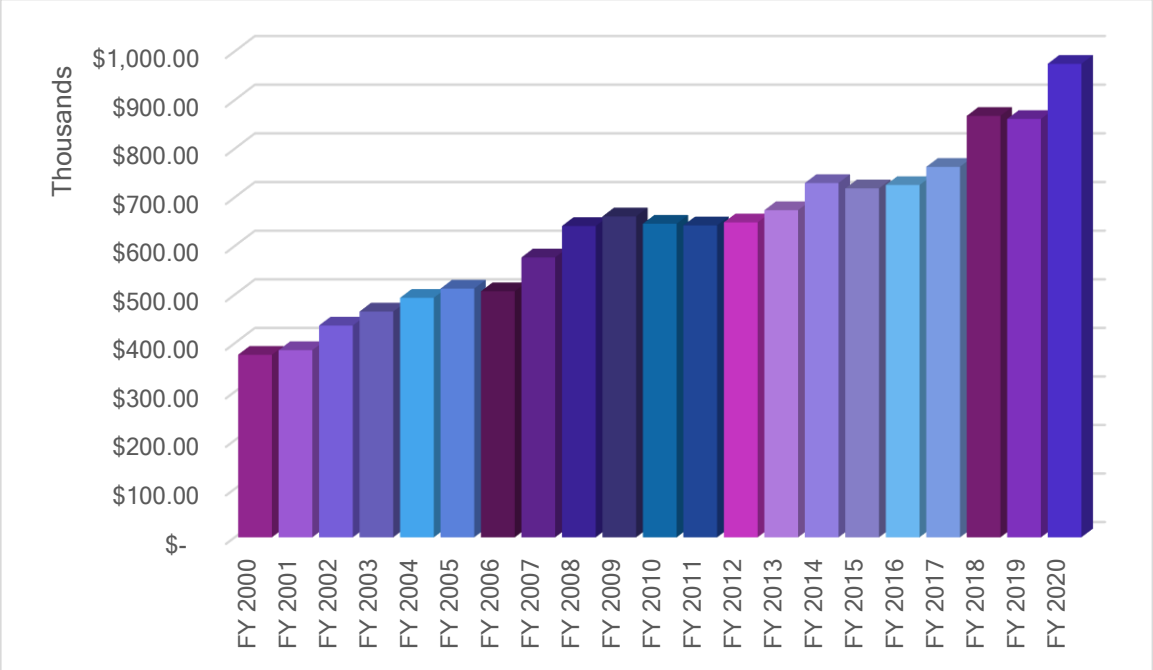


Figure 69 - Magistrate Court - Expenditure History

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 issues both marriage licenses and weapons carry licenses and performs various other services.

Accomplishments:

* Successfully implemented a new comprehensive courts software package
* Hired a part-time receptionist to assist with visitors to the office as well as telephone calls

Challenges:

* Installation of software required extensive training and staff time

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	373,057	397,550	407,232	410,948	443,858	8.01%
Services & Contracts	17,.439	27,154	53,934	54,290	50,090	(7.74)%
Supplies & Materials	4,809	4,482	3,728	4,875	4,697	(3.65)%
Capital Outlay	732	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	395,306	429,185	464,894	470,113	498,645	6.07%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	6	7	6	6	7	7	7	7	0.00%

Return to Table of Contents

Probate Court

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To implement a system for citizens to submit requests for and pay for certified copies of marriage licenses online Measure: % of system, EZ Marriage Certificates, completed	-	100%	-	CGIV: Efficient, Effective and Responsive Service
Goal: To cross train all clerks in every areas of the court Measure: % of clerks that are able to process and manage all functions of the court	-	40%	65%	CGIV: Efficient, Effective and Responsive Service
Goal: To implement E-Filing Measure: % of E-Filing implemented	-	30%	50%	CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Probate Court

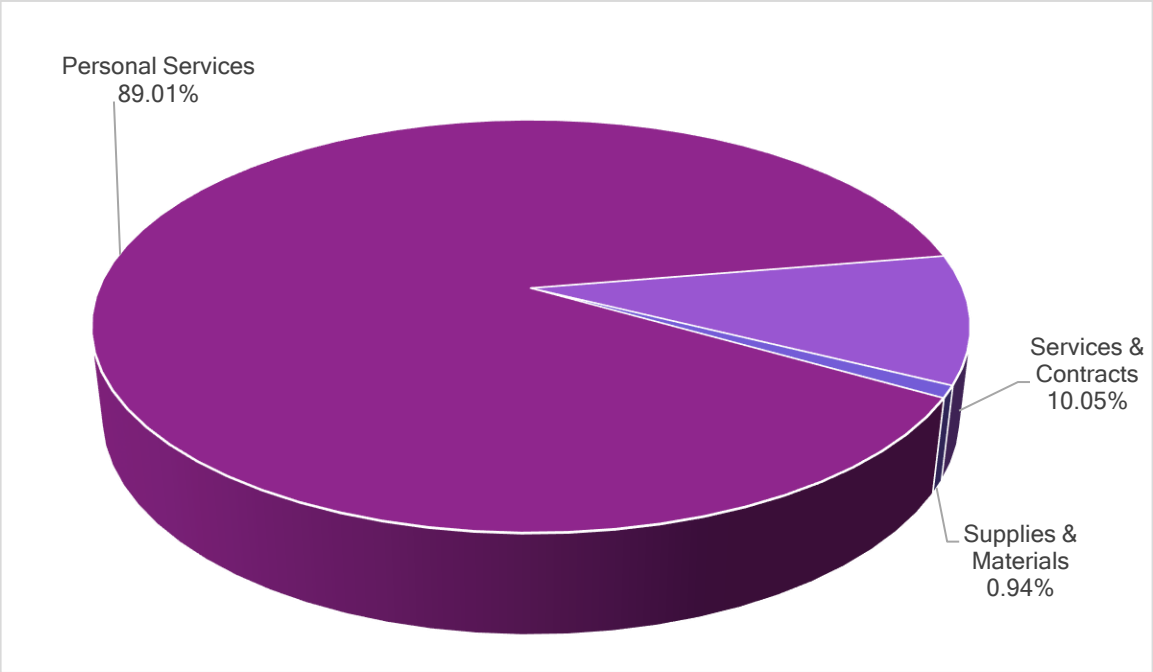


Figure 70 - Probate Court - Expenditures by Type

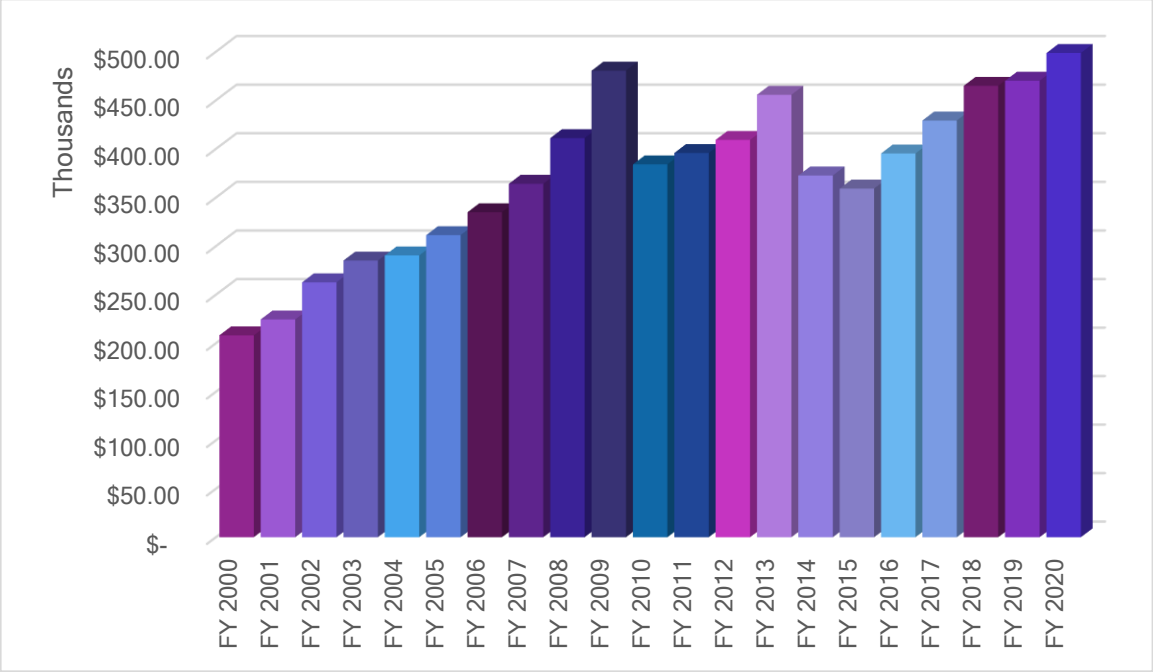


Figure 71 - Probate Court - Expenditure History

Return to Table of Contents

Juvenile Court

The Juvenile Court hears cases involving juveniles including criminal, custody, termination and appointment of guardianships as well as truancy.

Accomplishments:

* Working to implement an area mentoring program for youth
* Implemented the Thinking for a Change program which provides services to juveniles aimed at helping them make better decisions

Challenges:

* The Department of Juvenile Justice is working to renew the agreement with the evening reporting center
* Increase in youth gang activity

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	89,671	91,504	102,541	94,497	97,497	3.17%
Services & Contracts	75,372	53,455	71,255	77,810	68,283	(12.24)%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	165,042	144,959	173,795	172,307	165,780	(3.79)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

Return to Table of Contents

Juvenile Court

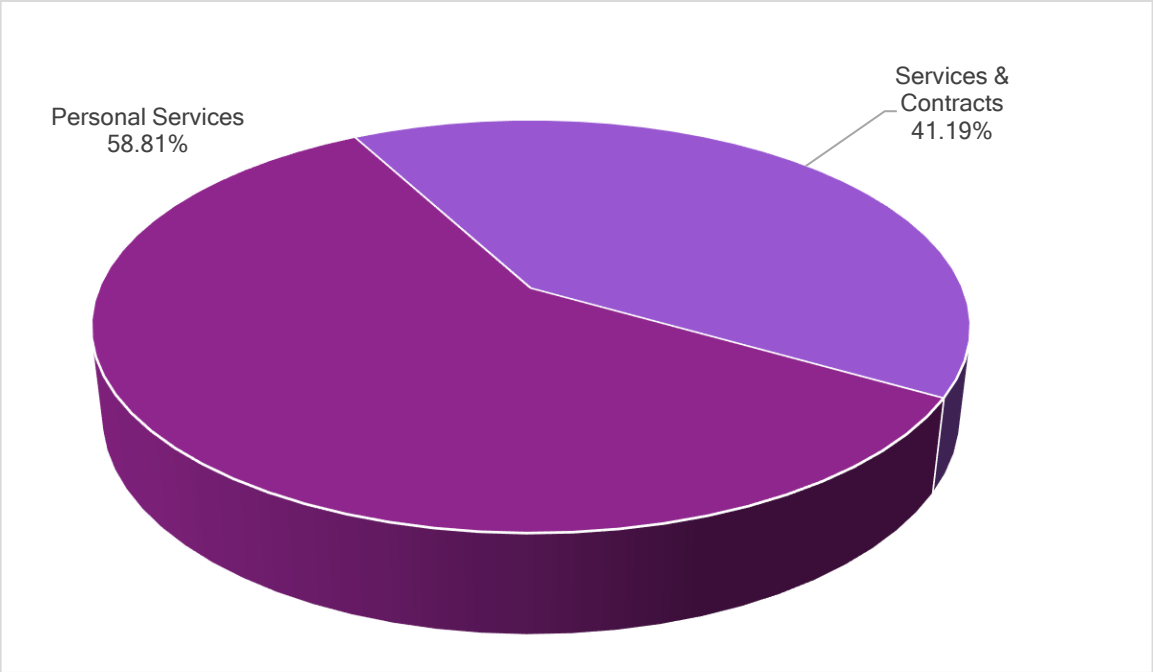


Figure 72 - Juvenile Court - Expenditures by Type

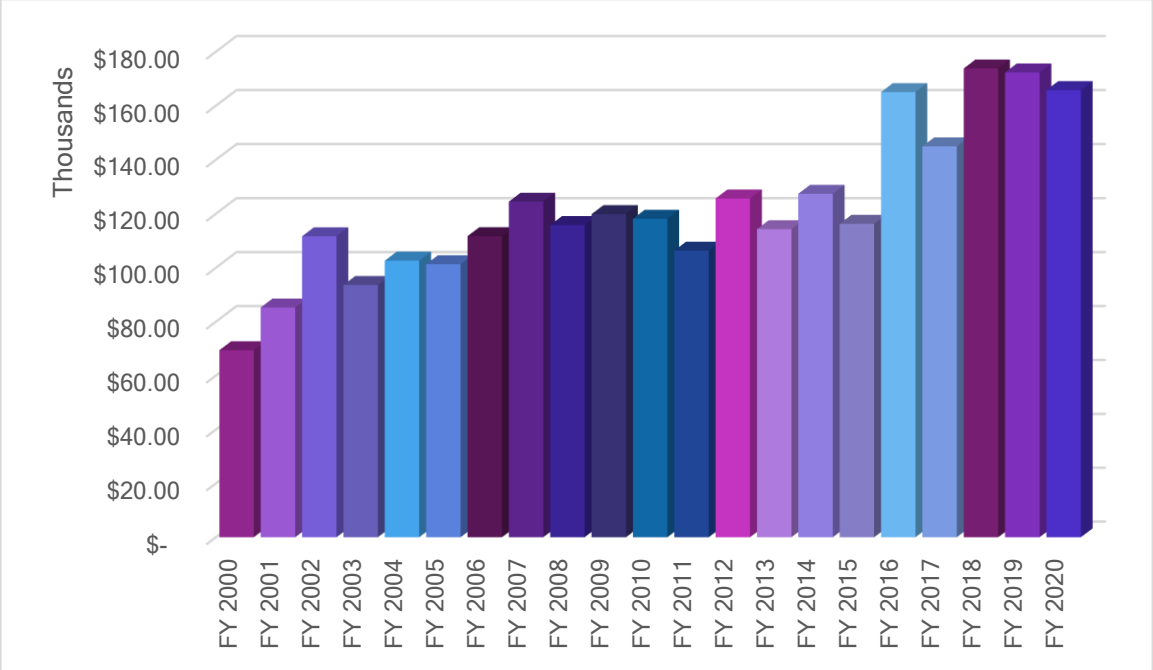


Figure 73 - Juvenile Court - Expenditure History

Return to Table of Contents

Probation

For many years, this division consisted of 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 were some expenditures for the start-up of an in-house probation program. This program officially kicked off in July of 2018.

Accomplishments:

* Successfully completed first year of operations

Challenges:

* Current software is a challenge and has required extensive clean-up

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	49,730	461,577	563,187	22.01%
Services & Contracts	4,028	6,711	10,882	107,809	33,155	(69.25)%
Supplies & Materials	-	-	2,022	40,216	13,925	(65.37)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	4,028	6,711	62,634	609,602	610,267	0.11%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	-	-	-	1	8	8	9	9	12.50%

Return to Table of Contents

Probation

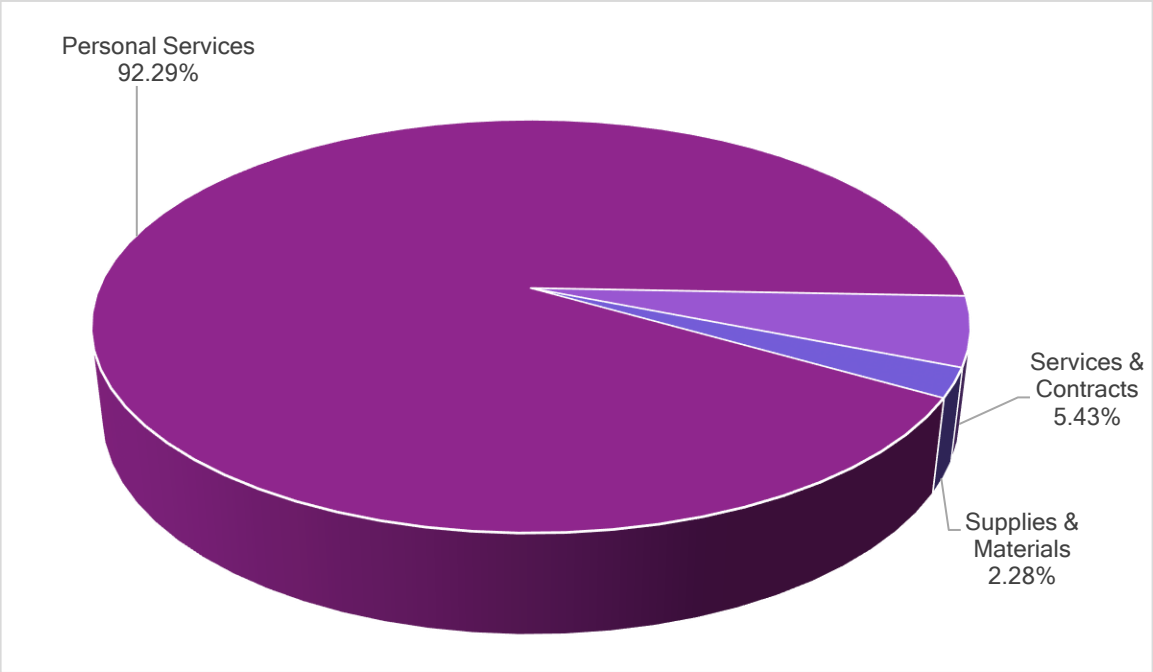


Figure 74 - Probation - Expenditures by Type

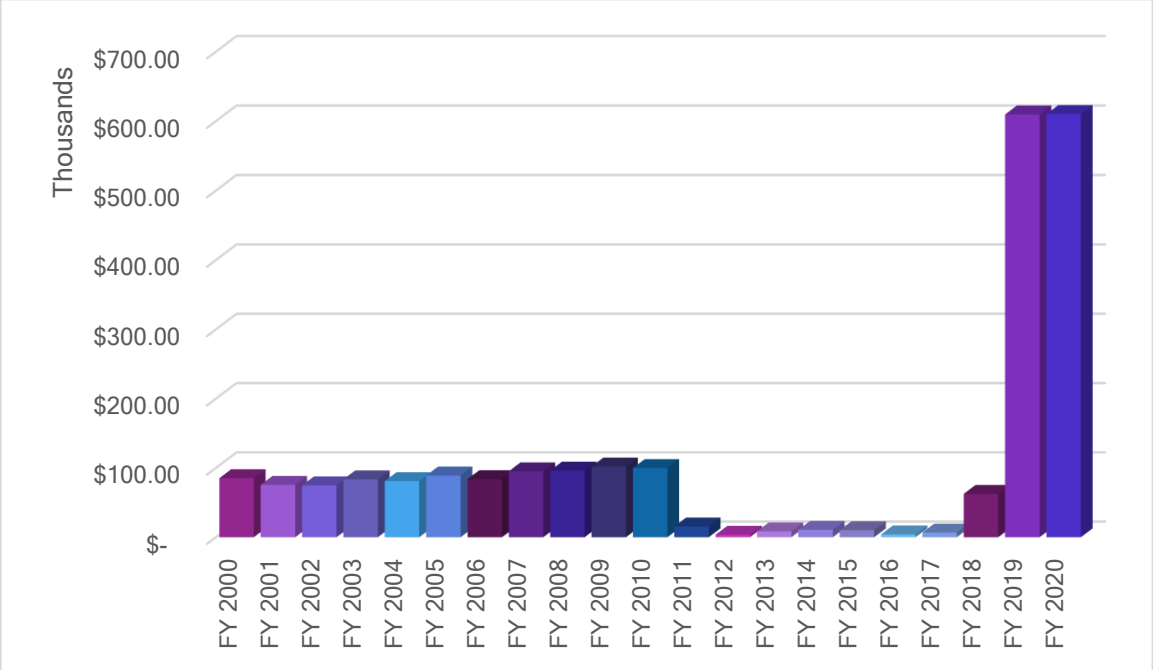


Figure 75 - Probation - Expenditure History

Return to Table of Contents

Sheriff

The Sheriff's Office provides law enforcement and court services to Lowndes County. There are three main divisions including administration, enforcement and the jail.

Accomplishments:

* Implemented a new public safety software package that interfaces with the courts package
* Reestablished the canine unit
* Enhanced the training division to include both laws and regulations and survivability training
* Upgrades to the laundry and kitchen areas of the jail

Challenges:

* Some areas of the jail are old and in need of extensive repairs

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	13,327,858	14,116,499	14,592,877	13,914,876	14,986,023	7.70%
Services & Contracts	4,250,478	4,569,585	3,823,952	4,136,923	4,076,831	(1.46)%
Supplies & Materials	115,054	116,372	95,041	84,050	79,300	(5.65)%
Capital Outlay	14,271	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	17,707,661	18,802,457	18,511,870	18,135,849	19,141,704	5.55%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	237	236	238	237	238	238	238	233	(1.69)%

Return to Table of Contents

Sheriff

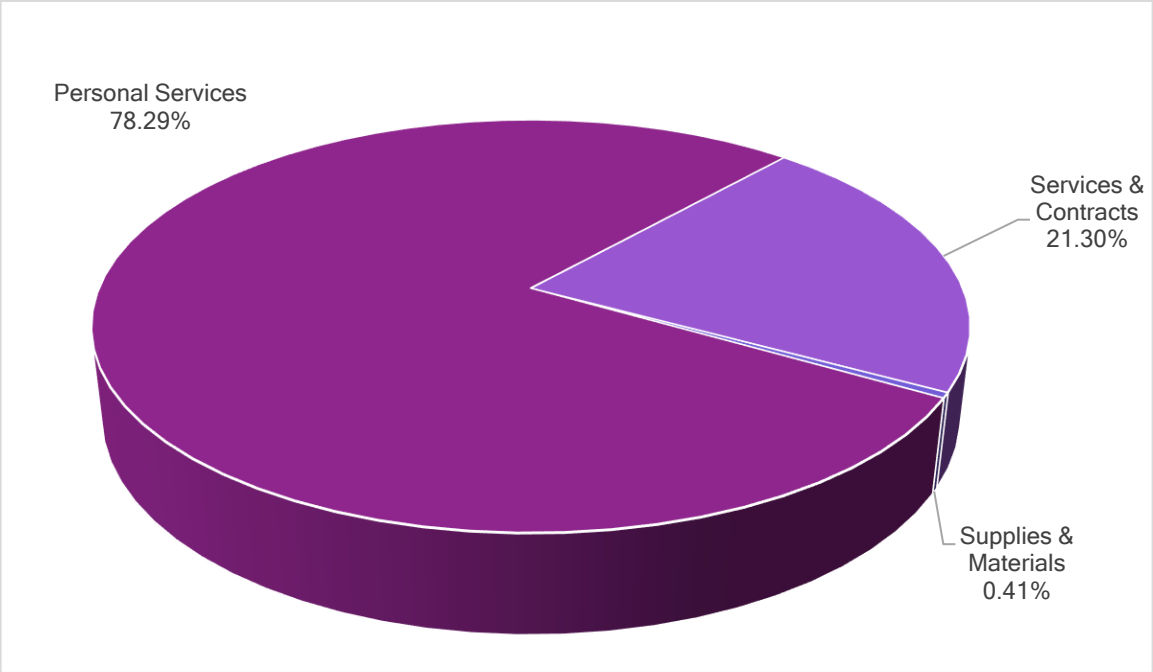


Figure 76 - Sheriff - Expenditures by Type

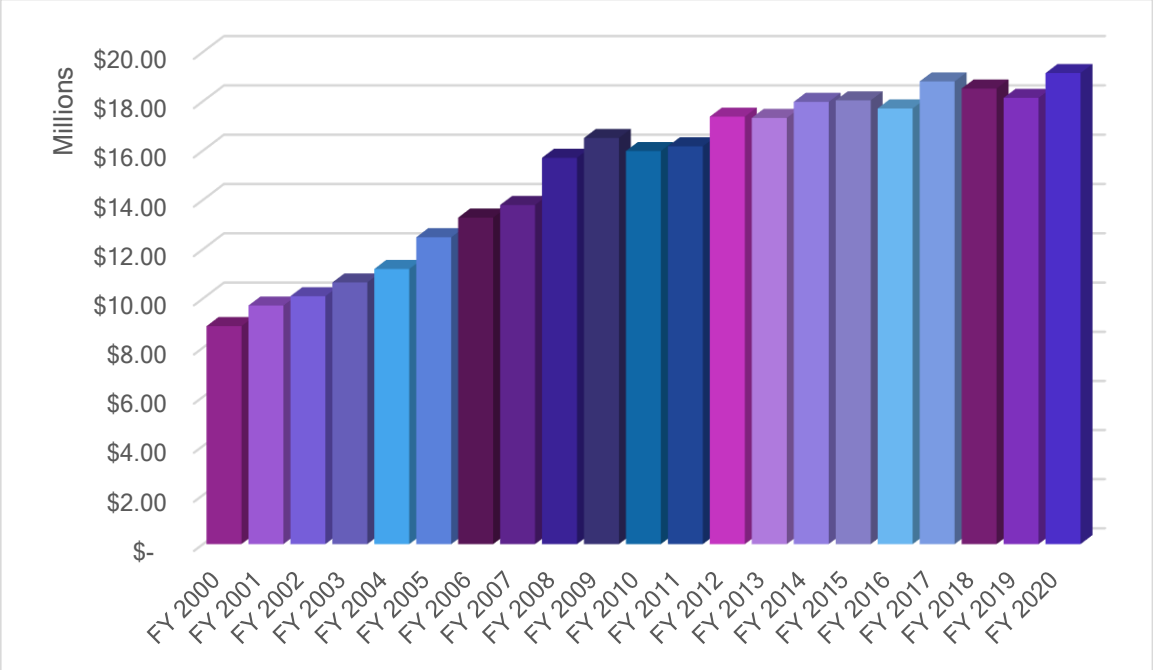


Figure 77 - Sheriff - Expenditure History

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 in the shelter.

Accomplishments:

* Dog live outcomes – 1,293 – 61% live rate
* Cat live outcomes – 708 – 37% live rate
* Trap-Neuter-Release (TNR) programs has reduced euthanasia rates for feral cats

Challenges:

* The shelter has reached capacity several times during the year with a high population of 179
* Nearly 50% of intakes were owner surrenders

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	556,907	601,100	632,015	616,498	666,752	8.15%
Services & Contracts	149,877	156,666	151,456	143,927	143,450	(0.33)%
Supplies & Materials	30,095	30,433	23,149	20,000	28,150	40.75%
Capital Outlay	732	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	736,879	788,200	806,619	780,425	838,352	7.42%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	14	14	14	14	14	14	16	14	0.00%

Return to Table of Contents

Animal Services

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase the percentage of stray animals reclaimed and TNR'd Measure: % of strays reclaimed or TNR'd	7%	7%	10%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To increase the ratio of live animals out v. euthanized Measure: % of live animals out	42%	42%	52.3%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To reduce the number of stray animal intakes Measure: % of animal intakes classified as stray	51%	52%	51.6%	CGII: Education of Citizens and Employees CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Services

Return to Table of Contents

Animal Services

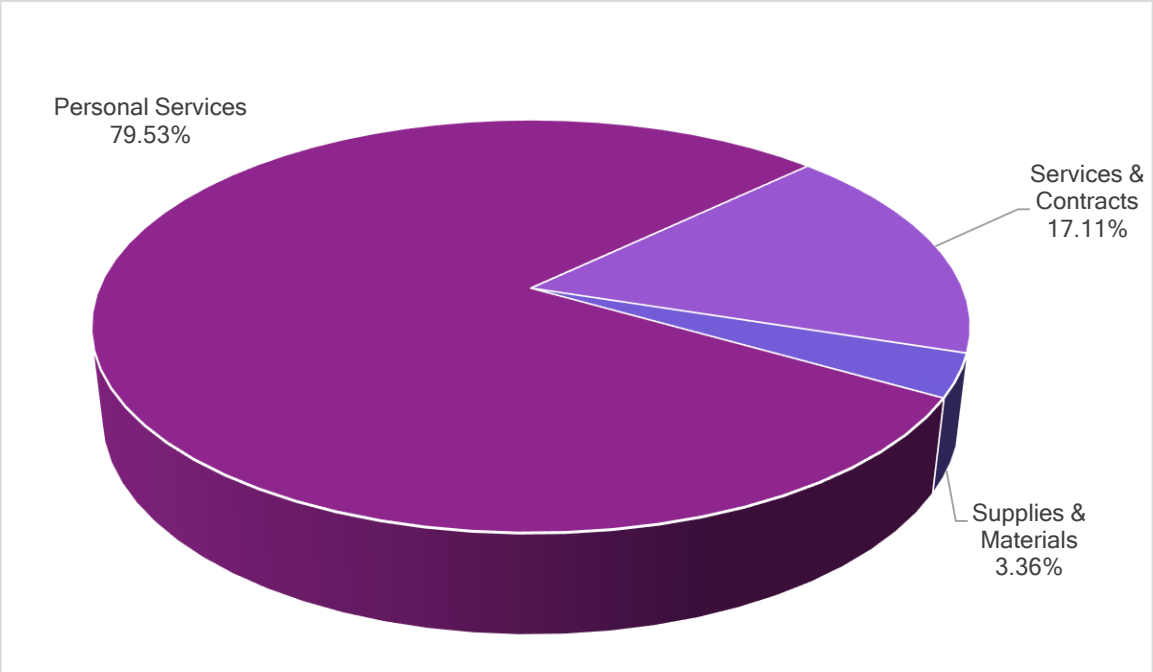


Figure 78 - Animal Services - Expenditures by Type

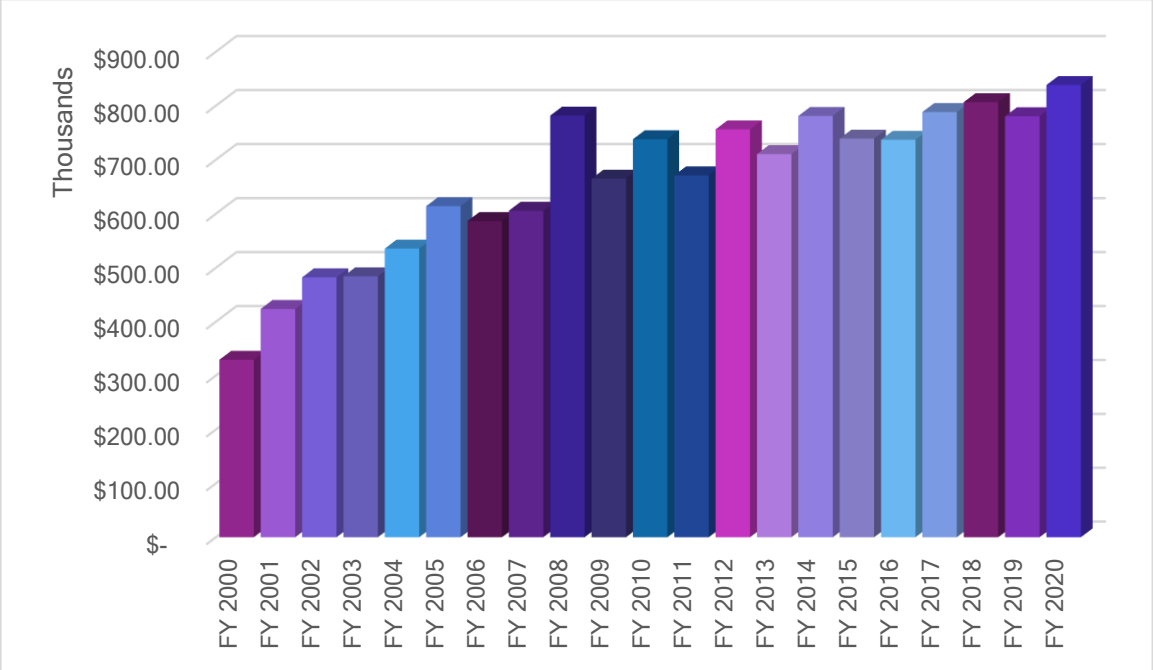


Figure 79 - Animal Services - Expenditure History

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 an emergency preparedness event geared towards the community
* Combined positions of Emergency Management Director and Fire Chief

Challenges:

* Connectivity issues during storms

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	87,367	93,602	96,918	97,059	60,510	(37.66)%
Services & Contracts	54,103	99,755	101,282	72,857	71,628	(1.69)%
Supplies & Materials	4,590	3,633	10,679	3,480	3,350	(3.74)%
Capital Outlay	27,379	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	173,439	196,991	208,880	173,396	135,488	(21.86)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	1	1	1	1	1	0.5	0.5	0.5	(50.00)%

Return to Table of Contents

Emergency Management

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To increase the number of exercises conducted to encourage participation in the EOC Measure: # of exercises conducted	7	12	12	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Service
Goal: To increase local participation in weather safety exercises Measure: # of schools and businesses participating in state-wide tornado drills	60	75	100	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To increase local capabilities through additional training opportunities Measure: # of training classes offered locally	15	16	16	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Service
Goal: To increase public awareness during emergency situations Measure: % of population reached during CodeRed notifications	67%	70%	75%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Emergency Management

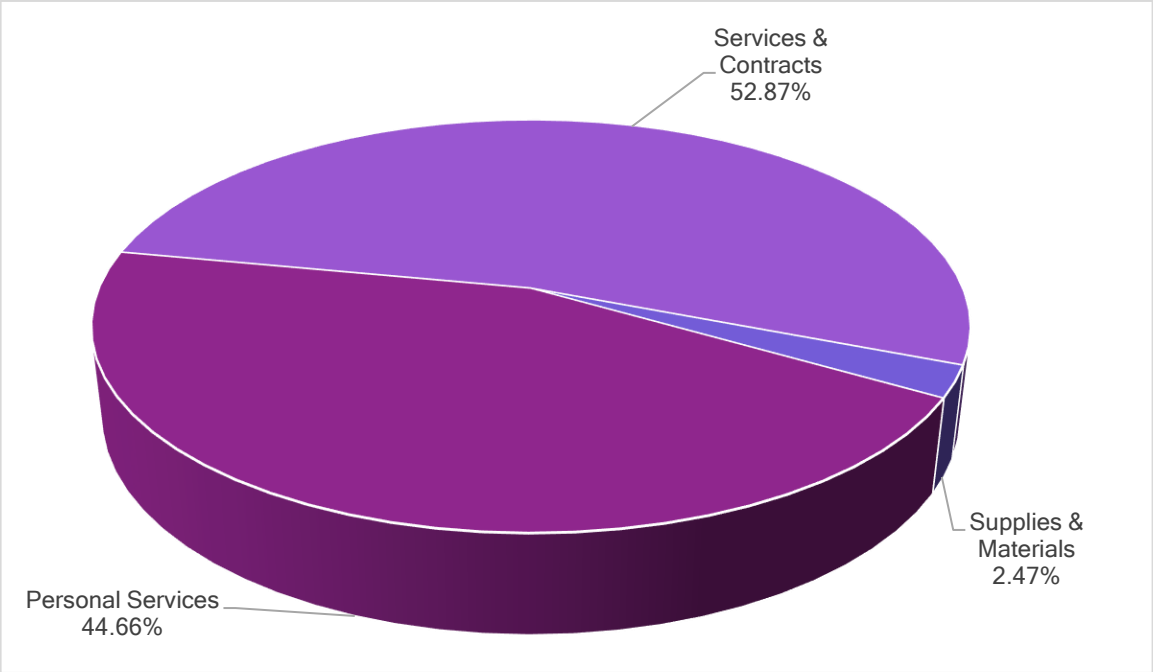


Figure 80 - Emergency Management - Expenditures by Type

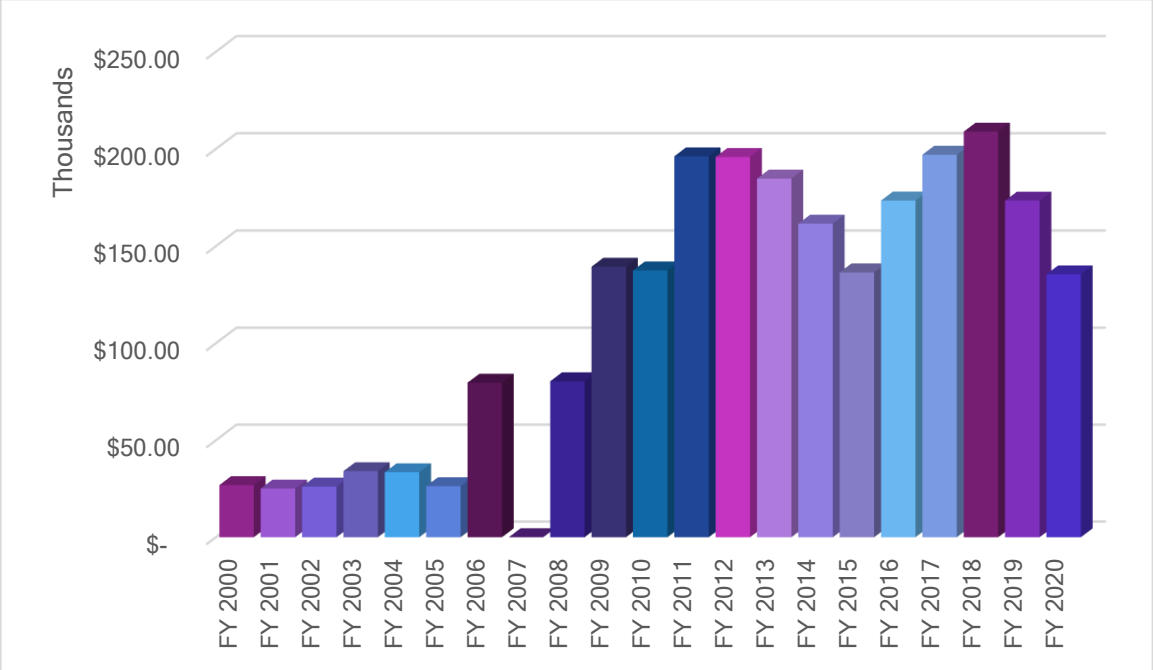


Figure 81 - Emergency Management - Expenditure History

Return to Table of Contents

Coroner

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

Accomplishments:

* Added a second Deputy coroner to help cover increased calls for service

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	74,141	93,230	122,845	108,425	116,548	7.49%
Services & Contracts	31,838	39,328	58,897	49,773	44,928	(9.73)%
Supplies & Materials	1,132	2,334	2,264	2,700	2,700	0.00%
Capital Outlay	14,271	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	107,110	134,892	184,006	160,898	164,176	2.04%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	2	2	2	2	2	3	3	3	50.00%

Return to Table of Contents

Coroner

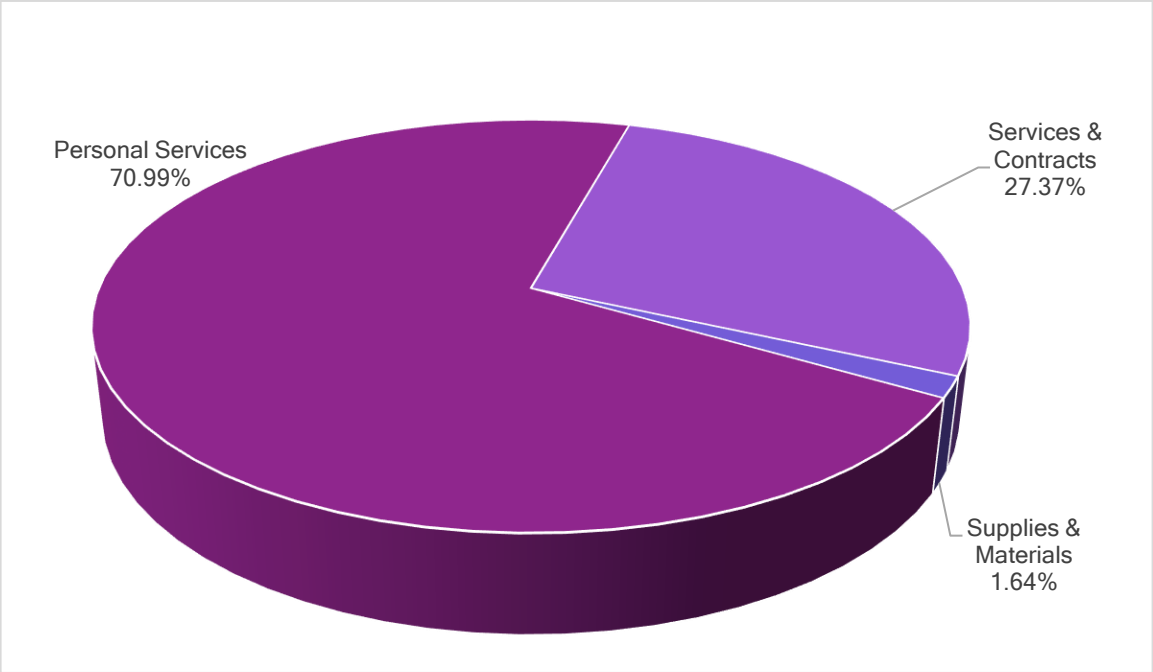


Figure 82 - Coroner - Expenditures by Type

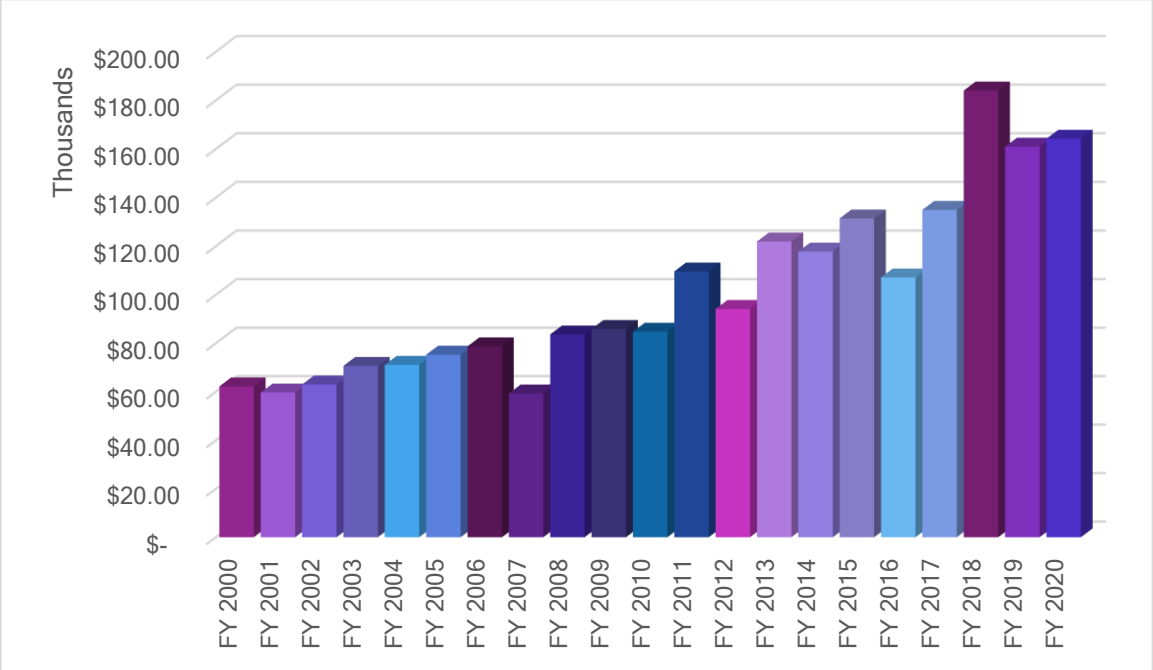


Figure 83 - Coroner - Expenditure History

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 reimbursements and manages the survey crew.

Accomplishments:

* Implemented a new scheduling board to manage work orders

Challenges:

* Staff shortages and training needs during the year caused some delays in customer response

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	371,530	388,950	401,845	411,857	448,036	8.78%
Services & Contracts	47,398	67,584	75,640	73,929	72,035	(2.56)%
Supplies & Materials	3,889	3,941	3,924	3,250	3,250	0.00%
Capital Outlay	25,988	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	448,805	460,476	481,408	489,036	523,321	7.01%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	6	6	6	6	6	6	6	6	0.00%

Return to Table of Contents

Public Works - Administration

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To improve safety through monthly meetings and vendor sponsored meetings Measure: # of meetings per year	12	12	12	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To perform 8 hours per month of employee training Measure: # of hours per month of training	8	8	8	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To reduce citizen complaints to 20% of work orders Measure: % of work orders created through citizen complaints	40%	25%	43%	CGIV: Efficient, Effective and Responsive Service
Goal: To reduce completion of work orders from 10 days to 5 days Measure: # of days to complete work orders	10	8	8	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Public Works - Administration

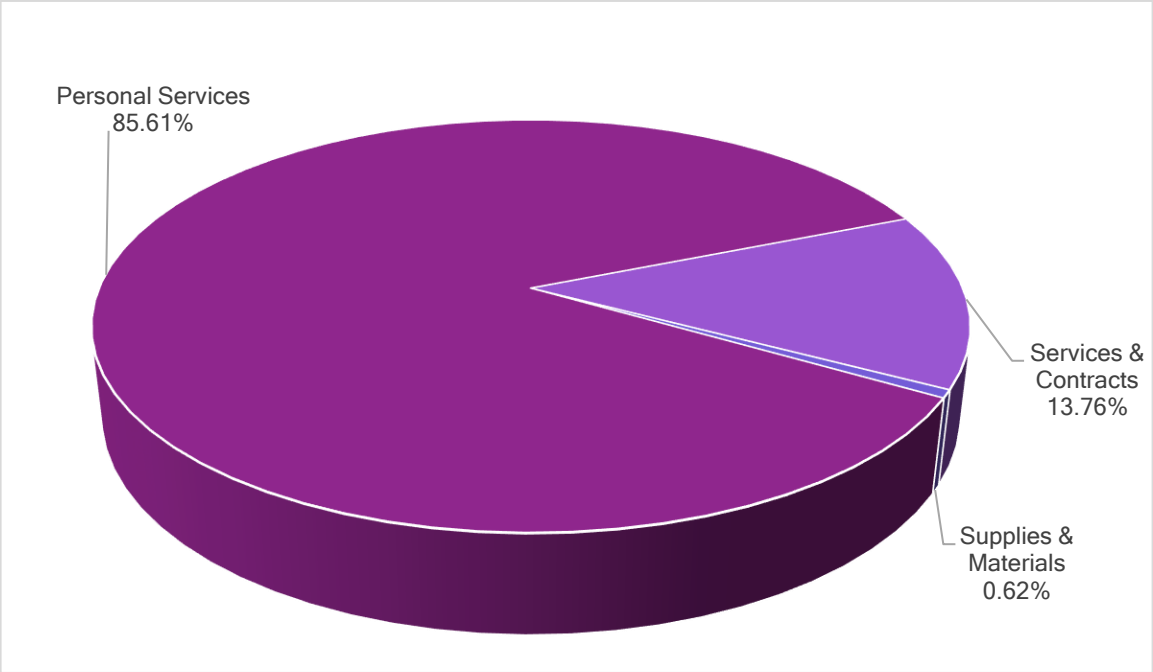


Figure 84 - Public Works - Administration - Expenditures by Type

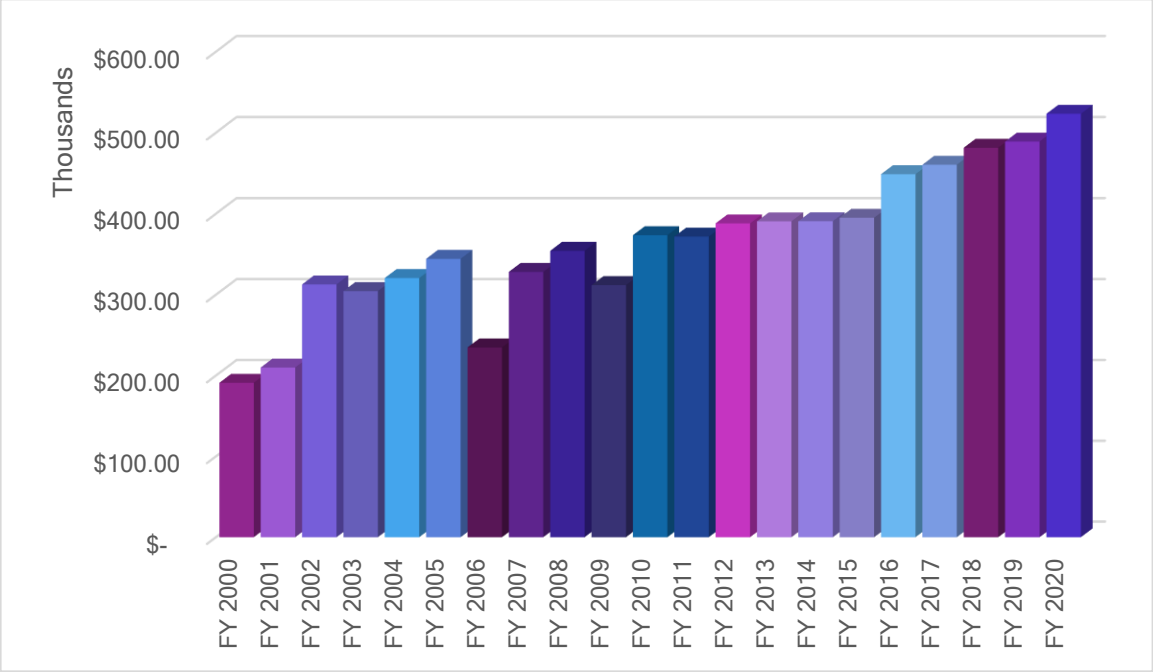


Figure 85 - Public Works - Administration - Expenditure History

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

Challenges:

* Age and condition of equipment

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,886,923	2,059,713	2,124,070	2,049,259	2,239,001	9.26%
Services & Contracts	1,494,650	1,465,104	1,316,283	1,207,027	1,205,705	(0.11)%
Supplies & Materials	28,599	27,879	34,584	23,180	28,235	21.81%
Capital Outlay	11,810	12,114	5,326	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	3,421,983	3,564,811	3,480,262	3,279,466	3,472,941	5.90%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	39	39	38	38	38	38	38	38	0.00%

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To improve safety through monthly and vendor sponsored meetings Measure: # of meetings per year	12	12	12	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees

Return to Table of Contents

Road Maintenance

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To perform 8 hours per month of employee training Measure: # of hours per month of training	8	8	8	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To reduce citizen complaints to 20% of work orders Measure: % of work orders created through citizen complaints	40%	25%	43%	CGIV: Efficient, Effective and Responsive Service
Goal: To reduce completion of work orders from 10 days to 5 days Measure: # of days to complete work orders	10	8	8	CGIV: Efficient, Effective and Responsive Service
Goal: To inspect a minimum of 25% of roads quarterly Measure: % of paved roads inspected	25%	25%	25%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service
Goal: To apply a minimum of 2 tons of asphalt per day Measure: # of tons of asphalt applied per day	2	2	2	CGI: Citizen Safety and Quality of Life

Return to Table of Contents

Road Maintenance

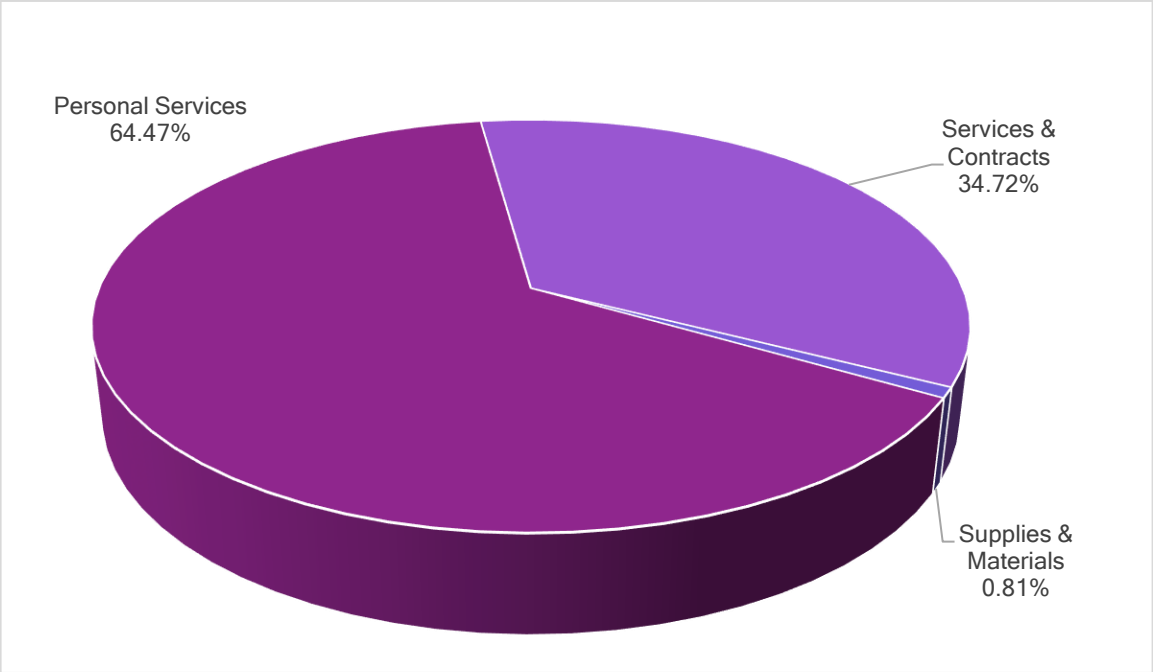


Figure 86 - Road Maintenance - Expenditures by Type

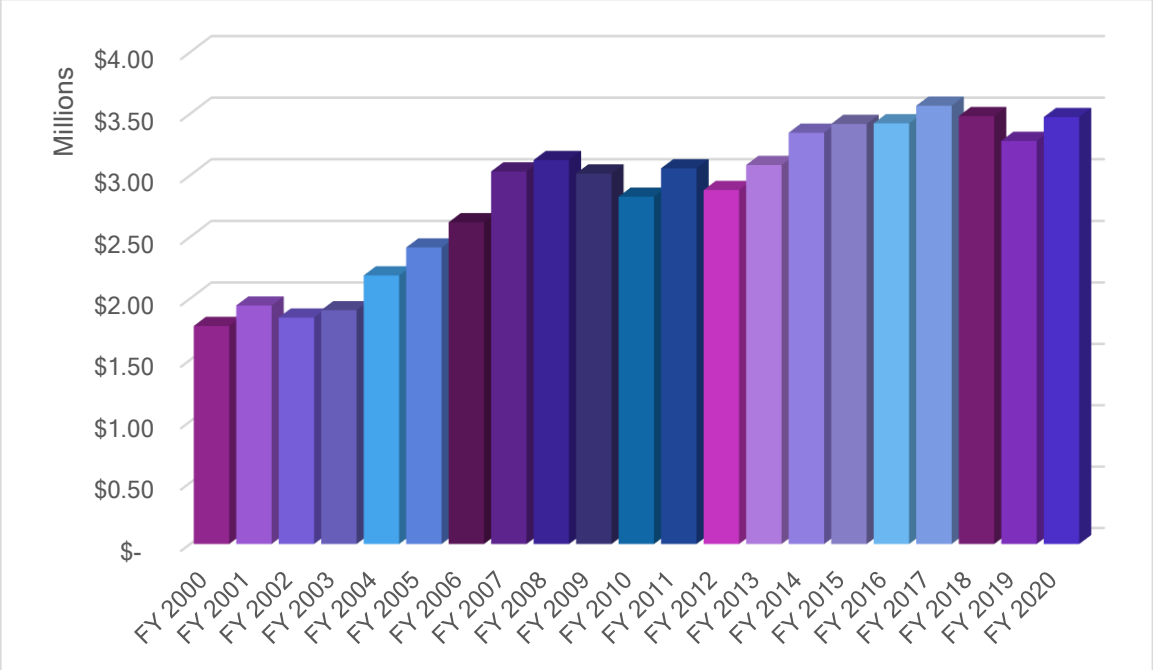


Figure 87 - Road Maintenance - Expenditure History

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 28.41 miles of roads
* Build up 10.49 miles of road

Challenges:

* Age and condition of equipment

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	454,463	490,442	454,167	487,252	534,329	9.66%
Services & Contracts	345,559	321,437	239,851	235,905	246,482	4.48%
Supplies & Materials	2,572	2,677	514	1,750	2,900	65.71%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	802,595	814,556	694,352	724,907	783,711	8.11%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	9	9	9	9	9	9	9	9	0.00%

Return to Table of Contents

Road Construction

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To improve safety through monthly and vendor sponsored meetings Measure: # of meetings per year	12	12	12	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To perform 8 hours per month of employee training Measure: # of hours per month of training	8	8	8	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees
Goal: To clip 5 miles of shoulders monthly Measure: # of miles clipped monthly	3	2	2	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service
Goal: To mix 6 miles of road per year Measure: # of miles of road mixed per year	10	10	10	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Road Construction

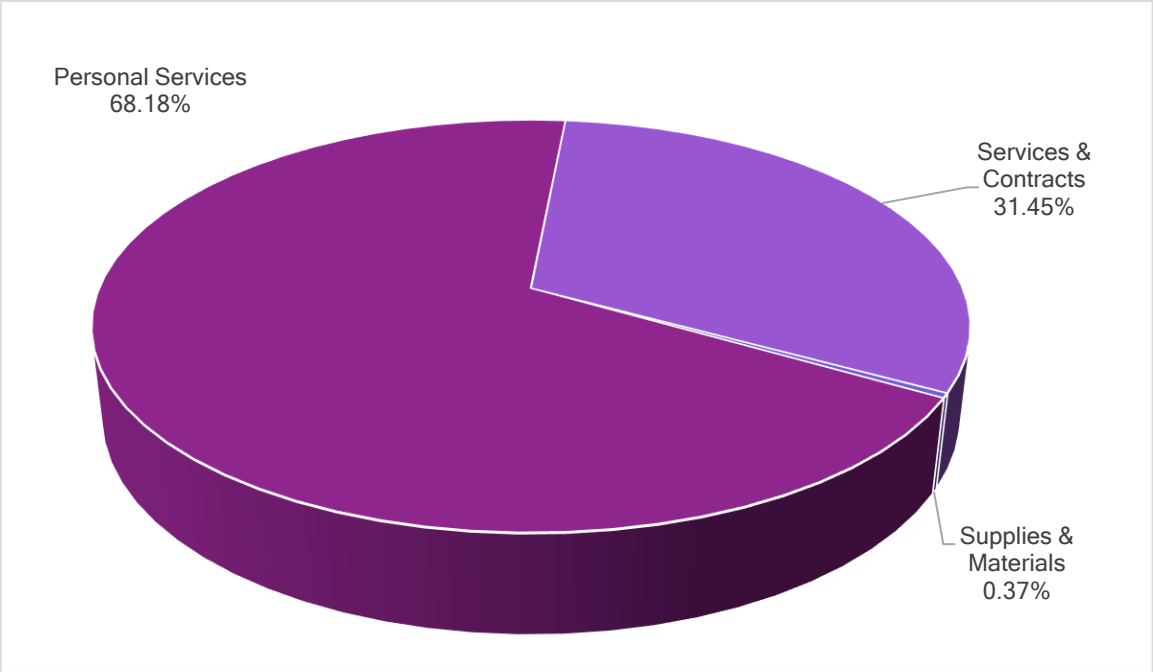


Figure 88 - Road Construction - Expenditures by Type

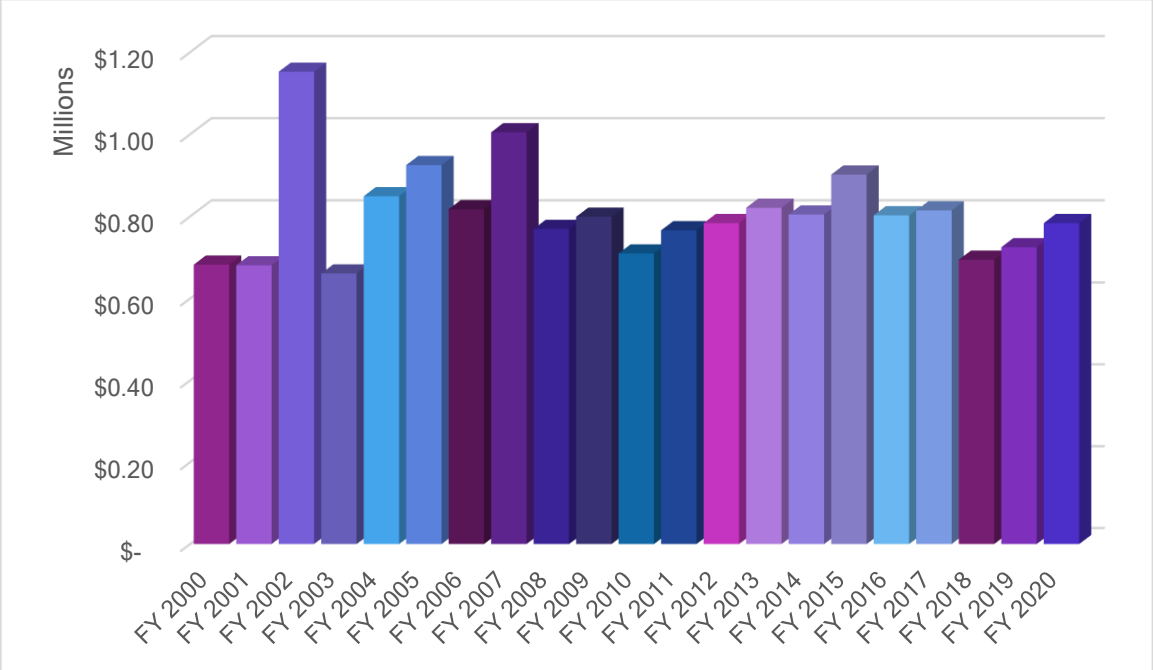


Figure 89 - Road Construction - Expenditure History

Return to Table of Contents

Non-departmental

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
County Attorney	480,161	637,427	432,602	450,000	545,000	21.11%
ITS Projects	-	-	2,494,191	1,250,000	870,000	(30.40)%
General Facilities	551,122	198,214	219,235	210,433	209,184	(0.59)%
NPDES - Stormwater	6,223	3,445	4,635	4,976	4,880	(1.93)%
Continency	213,421	438,245	249,858	959,702	602,340	(37.24)%
District Attorney	814,815	877,736	935,491	965,000	965,000	0.00%
District Court Admin.	4,800	4,800	4,800	4,800	4,800	0.00%
ADR	-	-	74,100	62,258	67,971	9.18%
Public Defender	882,570	877,253	877,439	877,500	877,500	0.00%
Emergency Medical Svc.	749,901	716,512	782,367	529,905	782,367	47.64%
Traffic Lighting	160,584	178,032	177,840	174,513	163,908	(6.08)%
Mental Health	87,500	100,000	100,000	108,000	108,000	0.00%
Public Health	366,218	386,521	396,362	396,800	396,800	0.00%
Extension Service	152,673	169,203	133,707	149,575	154,988	3.62%
Family Services	114,500	114,500	110,000	108,500	110,500	1.84%
Library	1,156,616	1,119,608	1,152,487	1,125,000	1,125,000	0.00%
Moody Support	33,650	15,515	39,662	80,000	142,000	77.50%
Industrial Authority	2,824,842	3,093,033	3,149,772	2,900,000	3,100,000	6.90%
Recreation Authority	3,519,299	3,865,340	3,937,179	3,600,000	3,900,000	8.33%
Board of Equalization	28,102	19,792	16,322	20,000	20,000	0.00%
Operating Transfers	897,741	1,086,282	884,011	1,069,469	1,270,927	18.84%

Return to Table of Contents

Commissary Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Charges for Service							
LCSO - Commissary	251.4	184.4	111.2	150.0	126.0	126.0	(16.00)%
LCSO - Work Detail	0.2	-	-	-	-	-	0.00%
	251.5	184.4	111.2	150.0	126.0	126.0	(16.00)%
Fines & Forfeitures							
Forfeited Inmate Funds	1.8	1.5	0.6	-	-	-	0.00%
	1.8	1.5	0.6	-	-	-	0.00%
Miscellaneous							
Misc. - Vendor Commissions	641.9	740.5	824.9	735.0	785.0	900.0	22.45%
	641.9	740.5	824.9	735.0	785.0	900.0	22.45%
Total Commissary Fund	895.2	926.4	936.7	885.0	911.0	1,026.0	15.93%

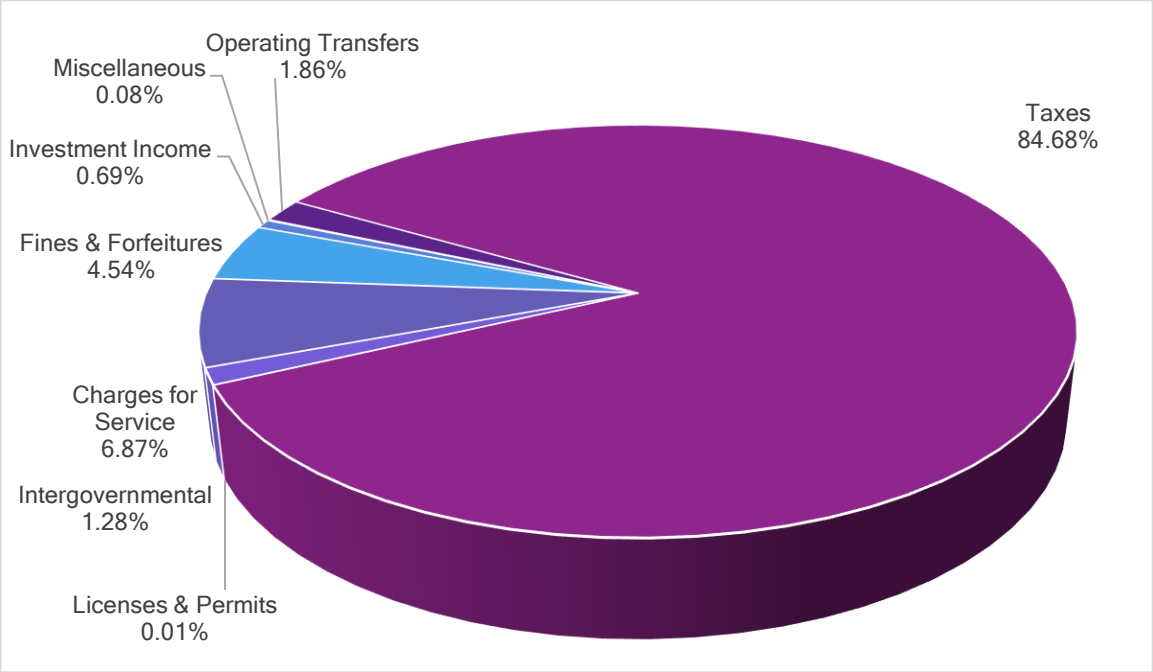


Figure 90 - Commissary Fund - Revenues by Type

Return to Table of Contents

Commissary Fund – Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	13.0	16.2	22.9	16.0	22.0	22.0	37.50%
Life Insurance	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
Retirement	12.0	13.4	13.4	13.0	13.7	13.7	5.10%
Salaries – Regular	79.4	81.0	82.7	88.4	93.0	93.0	5.19%
Social Security	5.8	6.1	6.0	6.4	6.8	6.8	6.05%
Workers Compensation	2.7	4.1	2.8	3.0	3.2	3.2	5.10%
	113.2	121.1	128.0	127.1	138.8	138.8	9.28%
Services & Contracts							
Contractual – Other	451.7	466.5	424.7	441.3	392.9	392.9	(10.97)%
Facility – Repair/Maintenance	-	0.8	284.5	-	-	-	0.00%
Other Equip. – Repair/Maint.	1.2	-	2.1	-	-	-	0.00%
Postage & Shipping	5.0	5.0	-	1.0	-	-	(100.00)%
Printing	1.0	-	-	-	-	-	0.00%
Subscriptions	37.5	26.3	32.1	27.4	18.4	18.4	(32.77)%
Utilities – Cable TV	5.1	5.3	5.8	5.8	5.8	5.8	0.00%
Utilities – Electricity	-	-	224.8	157.1	157.1	168.4	7.23%
	501.6	504.0	973.9	632.6	574.2	585.6	(7.43)%
Supplies & Materials							
Janitorial Supplies	32.1	32.8	25.9	26.0	26.0	26.0	0.00%
Office Supplies	0.3	0.3	-	-	-	-	0.00%
Program Supplies	70.1	100.6	137.6	62.3	145.0	145.0	132.93%
Small Tools & Equipment	2.1	4.4	5.2	3.0	3.0	3.0	0.00%
	104.6	138.1	168.7	91.3	174.0	174.0	90.68%
Total Commissary Fund	719.3	763.2	1,270.7	850.9	887.0	898.4	5.58%

Return to Table of Contents

Commissary Fund – Expenditure Charts

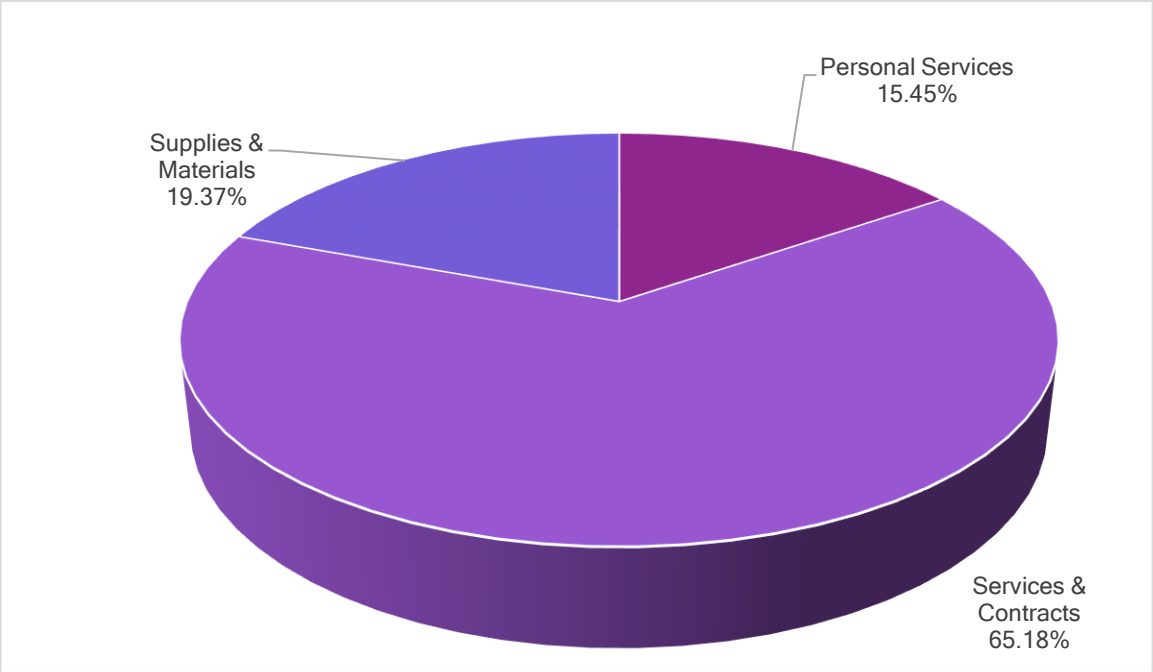


Figure 91 – Commissary Fund - Expenditures by Type

Return to Table of Contents

Commissary Fund - Sheriff

The Commissary is used to account for revenue and expenditures related to the 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 are returned to the fund and used for inmate benefit.

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	113,162	121,056	128,030	127,053	138,846	9.28%
Services & Contracts	501,550	503,972	973,937	632,576	585,554	(7.43)%
Supplies & Materials	104,582	138,134	168,742	91,250	174,000	90.68%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	719,924	763,162	1,270,709	850,879	898,400	5.58%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	2	2	2	2	2	2	2	2	0.00%

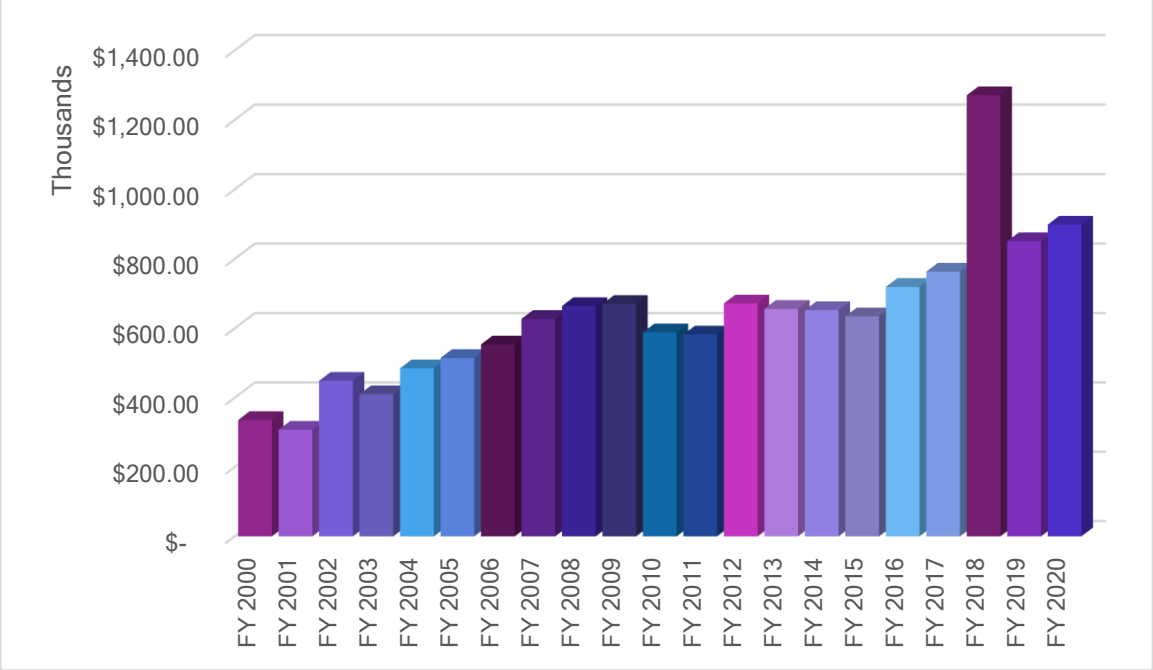


Figure 92 - Sheriff - Commissary - Expenditure History

Return to Table of Contents

Drug Seizure 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 this fund during the year.

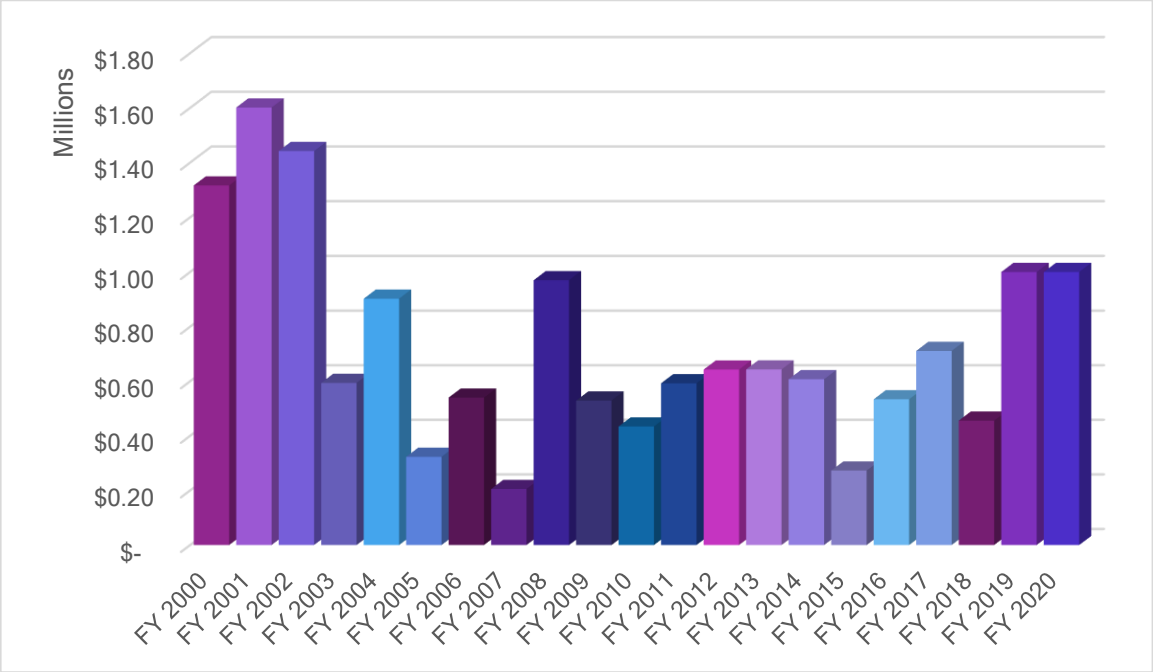


Figure 93 - Sheriff - Drug Seizures - Expenditure History

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 available to the public. Funds are spent at the discretion of the courts.

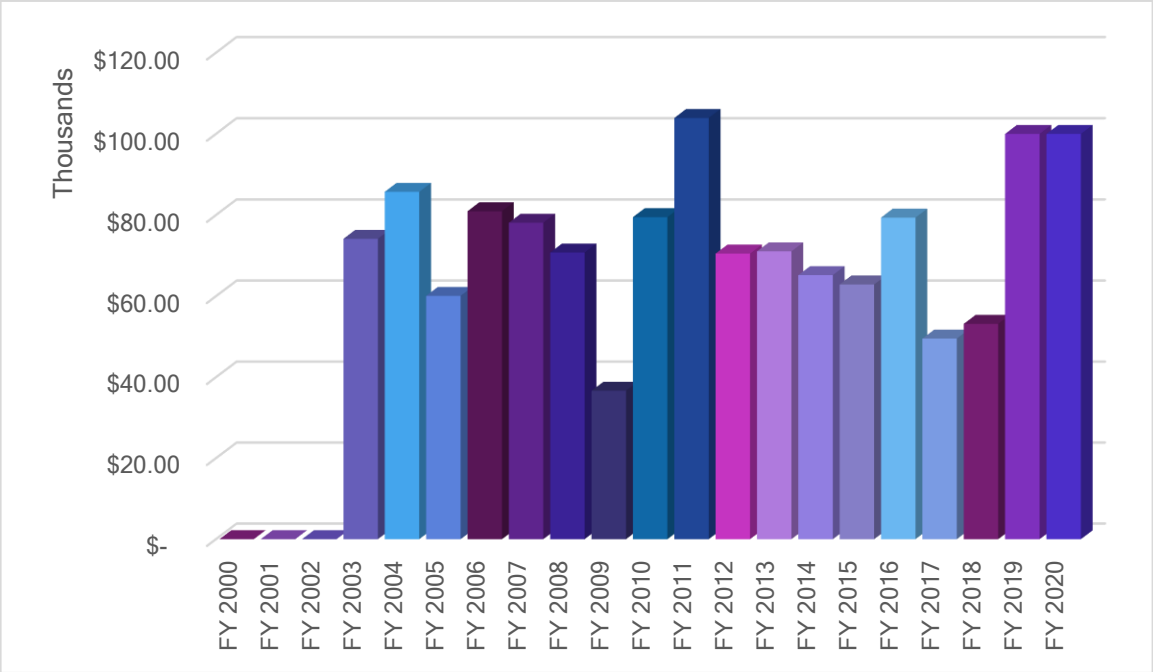


Figure 94 – Law Library - Expenditure History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Conference Center	-	63,397	67,932	63,000	67,858	7.71%
Tourism Authority	128,952	190,191	203,795	188,500	203,571	8.00%
Airport Authority	365,510	400,000	-	-	-	0.00%
Operating Transfers	-	(200,000)	202,724	188,500	203,571	8.00%
Total	494,462	453,588	474,450	440,000	475,000	7.95%

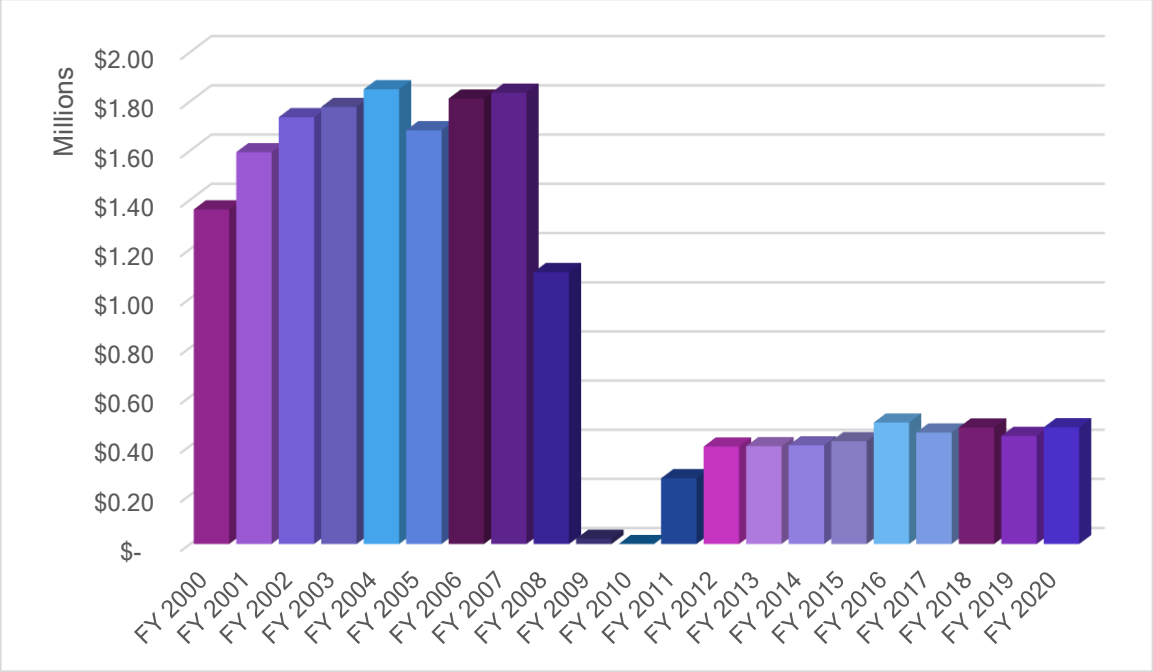


Figure 95 - Accommodation Excise Tax - Expenditure History

Return to Table of Contents

Intergovernmental Grant Fund

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Intergovernmental							
Other Gov. - ADR	113.9	117.7	45.4	53.9	59.2	59.2	9.84%
Local Government Grants	-	1,094.5	1,094.5	394.6	394.6	394.6	0.00%
LCSO Donations	1.2	5.1	0.5	-	-	-	0.00%
Juvenile Justice Incentive	453.2	362.8	395.8	-	-	-	0.00%
District Attorney - VOCA	39.6	-	-	-	-	-	0.00%
Planning & Preparedness	1.7	-	-	-	-	-	0.00%
Response & Recovery	6.5	-	-	-	-	-	0.00%
Fire - Walmart	-	1.5	-	-	-	-	0.00%
LCSO - SRTEN	15.2	17.1	-	-	-	-	0.00%
DOT Transport - MIDS	198.4	206.0	209.3	-	-	-	0.00%
LCSO - GTIP/CBRENE	38.7	17.1	26.2	-	-	-	0.00%
Federal Grants	-	-	20.3	-	-	-	0.00%
LCSO - 2012 JAG	4.4	4.3	-	-	-	-	0.00%
GEMA Training	0.5	0.5	-	-	-	-	0.00%
Solicitor - VOCA	72.3	92.5	85.0	148.4	92.9	92.9	(37.41)%
Disaster Mitigation	10.0	7.8	-	-	-	-	0.00%
Juvenile Justice Delinquency	104.7	20.8	-	-	-	-	0.00%
LCSO - SWAT	73.3	-	-	-	-	-	0.00%
LCSO - HEAT	187.8	141.2	87.2	43.0	-	-	(100.00)%
Accountability Court	41.5	67.6	104.7	-	-	-	0.00%
DUI Accountability Court	-	60.1	84.1	54.3	59.9	59.9	10.21%
Solicitor - VAWA	-	-	-	-	67.7	67.7	100.00%
	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%
Total Intergov. Grant Fund	1,362.7	2,216.5	2,152.9	694.1	674.1	674.1	(2.88)%

Return to Table of Contents

Intergovernmental Grant Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	32.8	56.8	49.0	46.0	55.0	55.0	19.57%
Life Insurance	0.3	0.5	0.5	0.5	0.4	0.4	(13.38)%
Retirement	19.2	41.7	32.6	25.3	21.3	21.3	(15.79)%
Salaries - Regular	166.3	249.0	156.9	213.0	188.2	188.2	(11.65)%
Social Security	14.5	22.0	16.9	12.6	13.4	13.4	6.96%
Workers Compensation	3.2	5.1	4.7	2.2	1.2	1.2	(44.37)%
	236.2	375.1	260.7	299.6	279.6	279.6	(6.67)%
Services & Contracts							
Appropriations	-	-	-	394.6	394.6	394.6	0.00%
Contractual Services - Other	39.1	65.2	100.4	-	-	-	0.00%
Disaster Mitigation Grant	10.0	7.8	-	-	-	-	0.00%
District Attorney - VOCA	39.6	-	-	-	-	-	0.00%
Dues - Professional	0.3	-	-	-	-	-	0.00%
Ed. & Training - Seminar	4.7	5.4	4.9	-	-	-	0.00%
Fire - Walmart	-	0.3	0.4	-	-	-	0.00%
GEMA Training	0.5	0.5	-	-	-	-	0.00%
Juvenile Justice Delinquency	104.7	20.8	-	-	-	-	0.00%
Juvenile Justice Incentive	453.2	362.8	395.8	-	-	-	0.00%
LCSO - Donations	1.2	0.1	0.5	-	-	-	0.00%
LCSO - SWGGTF	-	-	20.3	-	-	-	0.00%
LCSO - GTIP/CBRENE	38.7	17.1	26.2	-	-	-	0.00%
LCSO - HEAT	127.2	10.8	1.4	-	-	-	0.00%
LCSO - JAG	4.4	4.3	-	-	-	-	0.00%
LCSO - SRTEN	15.2	17.1	-	-	-	-	0.00%
LCSO - SWAT	73.3	-	-	-	-	-	0.00%
Planning & Preparedness	1.7	-	-	-	-	-	0.00%
Printing	-	0.4	-	-	-	-	0.00%
Public Safety Radio System	-	1,094.5	1,094.5	-	-	-	0.00%
Response & Recovery	6.5	-	-	-	-	-	0.00%
Travel	-	1.4	2.5	-	-	-	0.00%
Utilities - Cell Phones/Pagers	0.6	2.0	1.9	-	-	-	0.00%
	1,119.2	1,816.4	1,858.0	394.6	394.6	394.6	0.00%
Supplies & Materials							
Office Supplies	0.6	0.6	5.3	-	-	-	0.00%
Program Supplies	0.6	8.4	10.3	-	-	-	0.00%
Small Tools & Equipment	6.1	9.9	19.1	-	-	-	0.00%
	7.3	18.9	34.7	-	-	-	0.00%
Total Intergov. Grants Fund	1,362.7	2,210.4	2,153.4	694.1	674.1	674.1	(2.88)%

Return to Table of Contents

Intergovernmental Grant Fund

Expenditure Charts

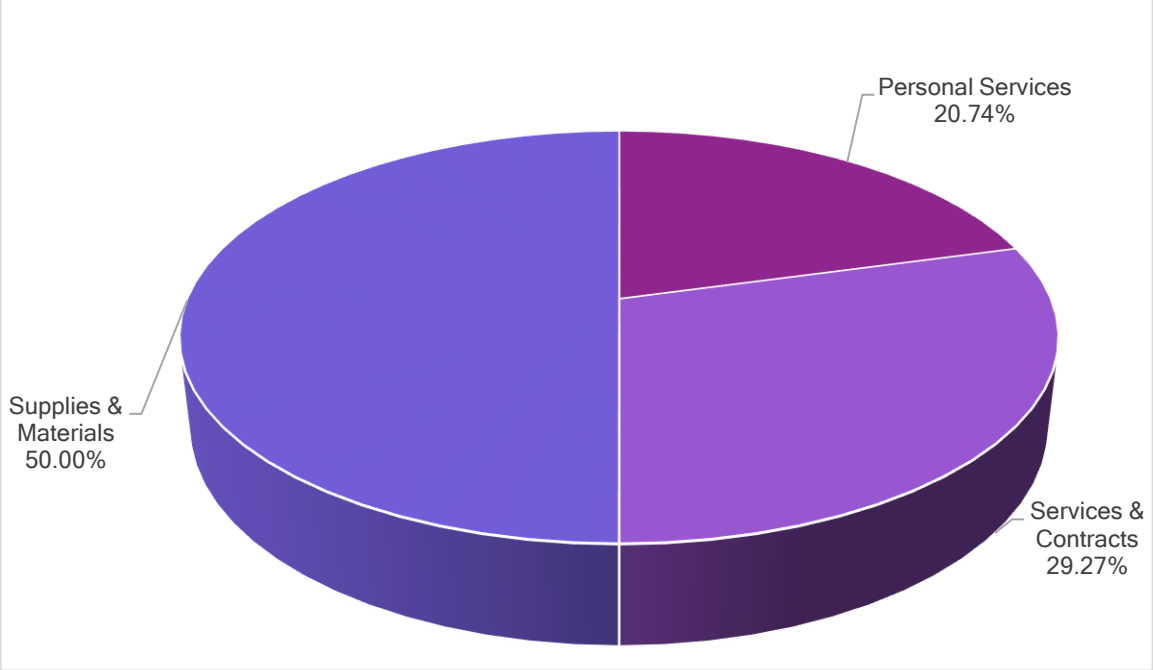


Figure 96 - Intergovernmental Grant Fund - Expenditures by Type

Return to Table of Contents

Jail Operations Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Fines & Forfeitures							
Fines - Magistrate Court	0.5	1.1	2.1	1.5	2.0	2.0	33.33%
Fines - State Court	262.2	255.6	199.1	300.0	300.0	300.0	0.00%
Fines - Superior Court	62.5	46.5	28.7	40.0	12.0	12.0	(70.00)%
Fines - Municipal Court	128.9	101.3	120.8	100.0	100.0	100.0	0.00%
	454.0	404.4	350.8	441.5	414.0	414.0	(6.23)%
Total Jail Operations Fund	454.0	404.4	350.8	441.5	414.0	414.0	(6.23)%

Return to Table of Contents

Jail Operations Fund - Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	6.5	8.1	11.5	8.0	11.0	11.0	37.50%
Life Insurance	0.1	0.1	0.1	0.1	0.1	0.1	0.00%
Retirement	5.2	5.9	5.8	5.5	5.0	5.0	(9.47)%
Salaries - Regular	34.3	35.6	35.5	37.6	33.5	33.5	(11.09)%
Social Security	2.2	2.4	2.4	2.5	2.3	2.3	(7.72)%
Workers Compensation	1.2	1.8	1.2	1.3	1.2	1.2	(9.41)%
	49.5	53.8	56.5	55.0	53.0	53.0	(3.65)%
Services & Contracts							
Contractual Services - Other	83.6	65.4	72.7	67.9	67.8	67.8	(0.19)%
Facilities - Repair/Maint.	43.9	32.1	44.0	40.0	50.0	50.0	25.00%
Other Equip. - Repair/Maint.	1.6	19.1	8.0	25.0	15.0	15.0	(40.00)%
Rent/Lease	-	-	0.1	-	-	-	0.00%
Utilities - Electricity	160.7	179.9	108.5	174.9	318.8	150.4	(14.03)%
Utilities - Natural Gas	37.1	37.2	46.6	45.7	39.9	39.9	(12.75)%
	337.0	333.7	279.8	353.5	491.5	323.0	(8.63)%
Supplies & Materials							
Chemical Supplies	-	-	0.2	-	-	-	0.00%
Janitorial Supplies	30.9	35.3	34.1	30.0	30.0	35.0	16.67%
Safety Items	-	-	0.1	-	-	-	0.00%
Small Tools & Equipment	6.7	1.8	1.1	3.0	3.0	3.0	0.00%
	37.6	37.0	35.5	33.0	33.0	38.0	15.15%
Total Jail Operations Fund	424.1	424.5	371.8	441.5	577.4	414.0	(6.23)%

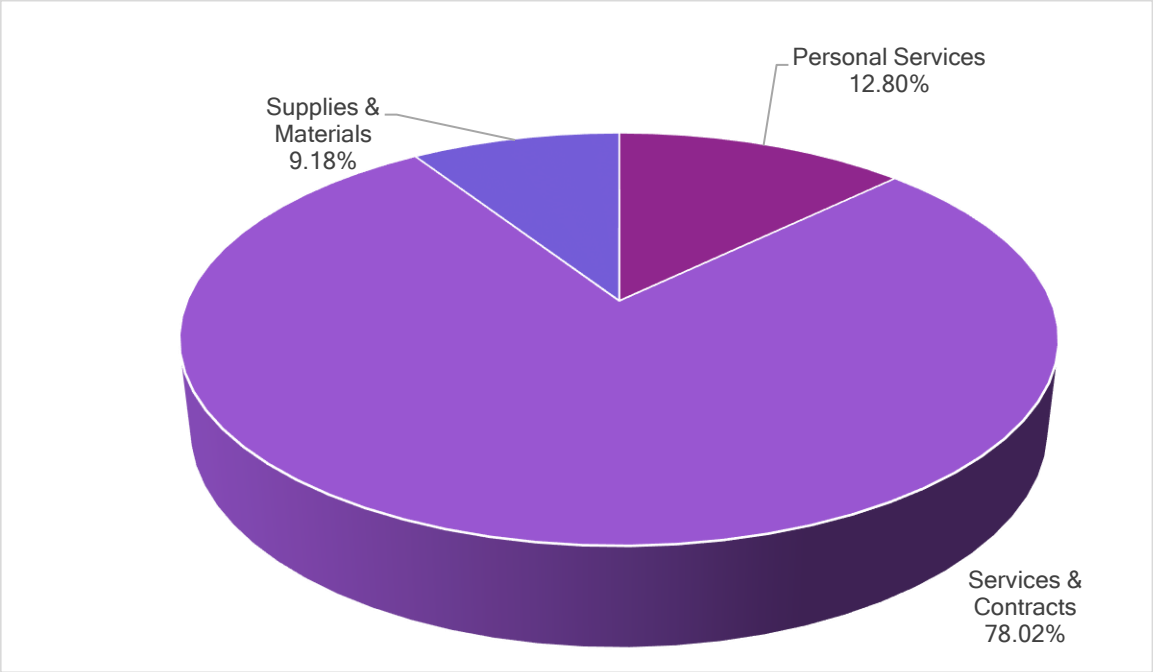


Figure 97 - Jail Operations Fund - Expenditures by Type

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	49,511	53,825	56,487	55,002	52,994	(3.65)%
Services & Contracts	336,970	333,677	279,814	353,498	323,006	(8.63)%
Supplies & Materials	37,629	37,038	35,460	33,000	38,000	15.15%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	424,110	424,540	371,761	441,500	414,000	(6.23)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	1	1	1	1	1	1	1	1	0.00%

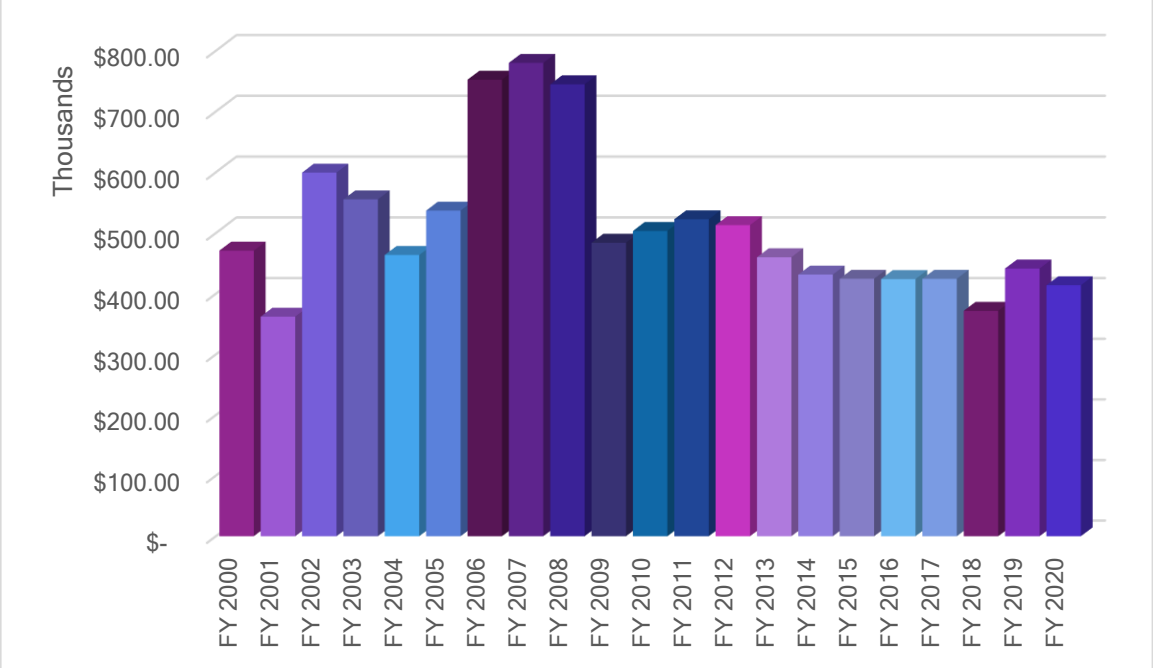


Figure 98 - Sheriff - Jail Operations - Expenditure History

Return to Table of Contents

Drug Abuse Treatment Fund

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Intergovernmental							
City of Remerton	37.3	43.3	8.3	6.0	10.0	10.0	66.67%
City of Hahira	1.2	-	0.1	-	-	-	0.00%
City of Lake Park	4.7	0.4	-	-	-	-	0.00%
	43.2	43.7	8.5	6.0	10.0	10.0	66.67%
Fines & Forfeitures							
Fines - State Court	58.4	67.8	54.0	75.0	75.0	75.0	0.00%
Fines - Superior Court	121.9	103.8	65.7	80.0	80.0	80.0	0.00%
	180.3	171.6	119.7	155.0	155.0	155.0	0.00%
Total Drug Abuse Treatment	223.5	215.3	128.2	161.0	165.0	165.0	2.48%

Drug Abuse Treatment Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Services & Contracts							
Appropriations	170.0	170.0	125.0	125.0	125.0	170.0	36.00%
Contractual Services - Other	-	18.5	62.4	45.0	45.0	45.0	0.00%
	170.0	188.5	187.4	170.0	170.0	215.0	26.47%
Total Drug Abuse Treatment	170.0	188.5	187.4	170.0	170.0	215.0	26.47%

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Accountability Court	-	-	38,926	30,000	30,000	0.00%
DUI Account. Court	-	18,485	23,505	15,000	15,000	0.00%
LODAC	170,000	170,000	125,000	125,000	170,000	36.00%
Total	170,000	188,485	187,431	170,000	215,000	26.47%

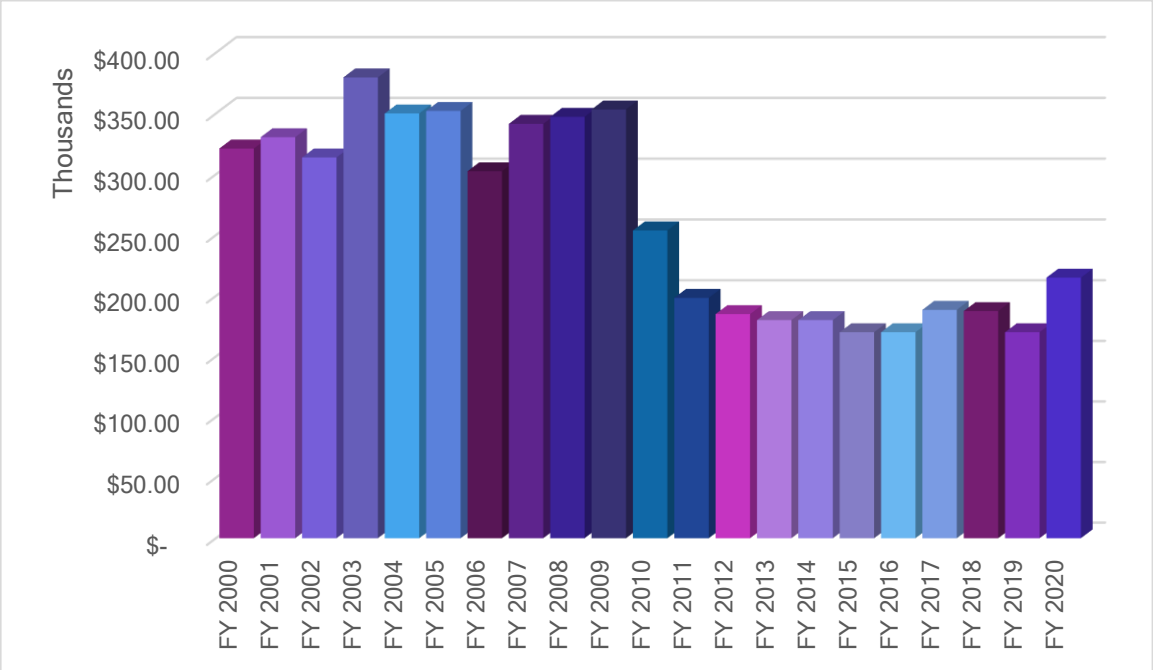


Figure 99 - Drug Abuse Treatment Fund - Expenditure History

Return to Table of Contents

Emergency Communications Fund

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Intergovernmental							
Valdosta - PSRS	111.2	146.9	176.3	203.9	199.4	198.2	(2.78)%
Hahira - PSRS	9.2	12.0	14.5	16.8	16.4	16.3	(2.78)%
Lake Park - PSRS	6.7	11.5	10.6	12.2	12.0	11.9	(2.78)%
EMA - PSRS	0.7	1.0	1.2	1.3	1.3	1.3	(2.76)%
911 Operations - PSRS	8.4	4.3	13.3	15.4	15.1	15.0	(2.79)%
Sheriff - PSRS	145.8	191.4	231.1	267.3	261.5	259.9	(2.78)%
Lowndes Fire - PSRS	76.9	100.7	121.9	140.9	139.2	138.3	(1.86)%
Lowndes Other - PSRS	39.2	50.8	62.1	71.8	70.3	69.8	(2.78)%
Remerton - PSRS	7.0	9.2	11.0	12.8	12.5	12.4	(2.78)%
SGMC - PSRS	17.2	22.5	27.3	31.5	30.9	30.7	(2.78)%
Other Gov. - PSRS	24.9	31.4	37.3	43.1	42.2	41.9	(2.78)%
Other Gov. - 911 Charges	35.0	35.0	26.3	35.0	35.0	35.0	0.00%
	482.6	616.7	733.4	852.8	836.3	831.4	(2.52)%
Charges for Service							
911 Charges - Landline	585.6	500.9	615.7	550.0	550.0	550.0	0.00%
911 Charges - Wireless	983.7	1,048.9	1,054.9	1,050.0	1,050.0	1,050.0	0.00%
911 Charges - Prepaid	195.1	219.2	165.6	165.0	165.0	165.0	0.00%
	1,764.4	1,769.1	1,836.1	1,765.0	1,765.0	1,765.0	0.00%
Miscellaneous							
Insurance Reimbursement	-	-	18.5	-	-	-	0.00%
Rent - Other	27.0	27.4	27.7	27.7	27.7	28.3	2.07%
	27.0	27.4	46.2	27.7	27.7	28.3	2.07%
Operating Transfers							
Transfer In - General Fund	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
	897.7	1,086.3	884.0	1,069.5	1,607.2	1,270.9	18.84%
Total Emergency Comm.	3,171.8	3,499.5	3,499.8	3,715.0	4,236.2	3,895.6	4.86%

Return to Table of Contents

Emergency Communications Fund

Revenue Charts

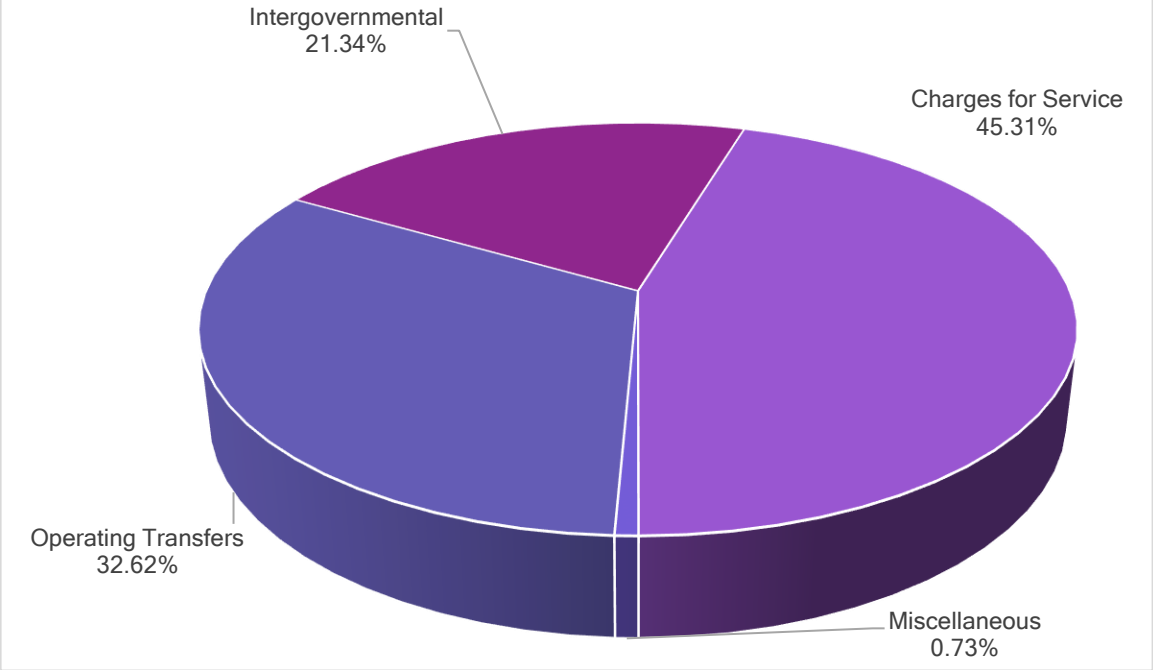


Figure 100 - Emergency Communications Fund - Revenues by Type

Return to Table of Contents

Emergency Communications Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	234.4	324.5	413.0	296.0	462.0	418.0	41.22%
Life Insurance	3.3	3.2	3.3	3.5	3.9	3.5	1.41%
Retirement	226.9	251.6	247.2	243.8	280.6	255.1	4.64%
Salaries - Regular	1,491.4	1,523.9	1,529.3	1,667.6	1,916.0	1,746.4	4.73%
Social Security	107.4	114.2	110.8	120.9	138.9	125.9	4.12%
Workers Compensation	9.8	10.4	10.1	10.9	13.3	1.4	(87.28)%
	2,073.2	2,227.8	2,313.7	2,342.7	2,814.7	2,550.4	8.87%
Services & Contracts							
Appropriations	8.4	4.3	13.3	15.4	15.1	15.0	(2.79)%
Contractual Services - Other	487.6	677.6	714.7	801.7	818.6	789.5	(1.52)%
Contractual Services - SGRC	1.9	1.8	1.8	1.4	1.8	1.8	33.33%
Dues - Professional	0.6	0.6	0.5	0.7	1.3	0.8	7.14%
Ed. & Training - Seminar	5.4	6.9	6.7	7.5	23.4	7.5	0.00%
Ed. & Training - Travel	3.1	2.8	4.9	3.0	19.2	3.0	0.00%
Facilities - Repair/Maint.	2.0	7.0	3.3	2.5	3.0	2.5	0.00%
Fleet Rental	0.5	3.0	5.5	3.4	2.5	2.5	(24.41)%
Other Equip. - Repair/Maint.	45.6	0.4	0.9	1.0	1.7	0.5	(50.00)%
Postage & Shipping	-	-	-	-	0.1	-	0.00%
Printing	-	-	-	0.3	0.3	0.2	(40.00)%
Professional Services	-	0.1	-	-	-	-	0.00%
Rent/Lease	206.5	210.3	212.3	211.7	216.0	211.4	(0.15)%
Subscriptions	0.6	0.7	0.9	0.7	0.9	0.7	3.70%
Technology Fleet Rental	-	35.0	-	53.0	69.0	69.0	30.15%
Travel	-	-	0.5	0.1	0.5	0.2	50.00%
Uniforms	-	-	-	-	4.0	-	0.00%
Utilities - Cell Phones/Pagers	3.6	3.8	3.8	3.8	3.1	3.1	(20.38)%
Utilities - Electricity	41.0	38.0	32.2	36.5	35.4	35.4	(3.05)%
Utilities - L P Fuel	-	-	-	-	-	-	0.00%
Utilities - Natural Gas	0.4	0.5	0.6	0.6	0.5	0.5	(22.24)%
Utilities - Telephones	29.4	22.6	9.8	9.1	9.1	9.1	0.00%
Utilities - Water	2.0	2.7	2.8	2.9	2.7	2.7	(7.23)%
	838.7	1,018.2	1,014.8	1,155.3	1,228.1	1,155.3	0.00%
Supplies & Materials							
Chemical Supplies	-	-	-	-	-	-	0.00%
Janitorial Supplies	3.2	3.3	3.7	3.0	4.0	3.5	16.67%
Office Supplies	4.6	3.3	3.6	4.0	4.2	3.2	(20.00)%
Program Supplies	0.5	3.9	4.1	3.5	4.8	3.5	0.00%
Safety Items	-	0.1	0.3	0.6	0.8	0.1	(81.82)%
Small Tools & Equipment	17.2	13.2	13.0	45.9	19.6	19.6	(57.32)%
	25.5	23.7	24.8	57.0	33.4	29.9	(47.52)%

Return to Table of Contents

Emergency Communications Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Capital Outlay							
Computer Equipment	38.7	-	-	-	-	-	-
	38.7	-	-	-	-	-	0.00%
Operating Transfers							
Transfer Out - General Fund	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Emergency Comm.	3,136.1	3,429.7	3,513.3	3,715.0	4,236.2	3,895.6	4.86%

Emergency Communications Fund

Expenditure Charts

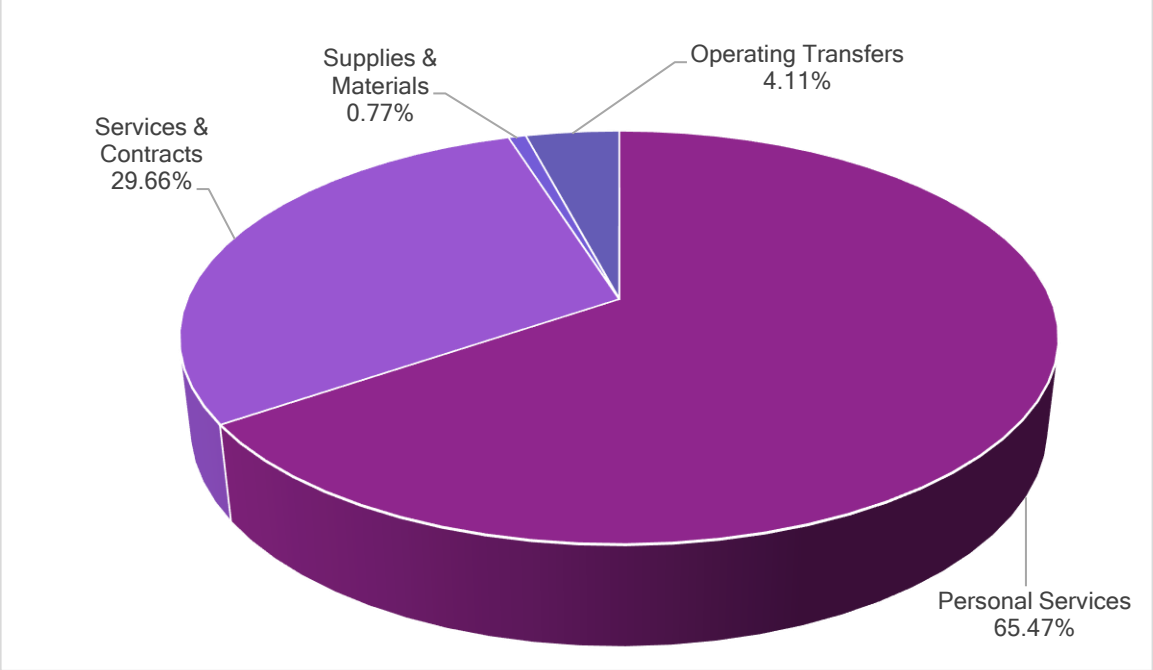


Figure 101 - Emergency Communications Fund - Expenditures by Type

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	36,628	45,809	39,105	44,515	43,058	(3.27)%
Supplies & Materials	-	167	6	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	36,628	45,976	39,110	44,515	43,058	(3.27)%

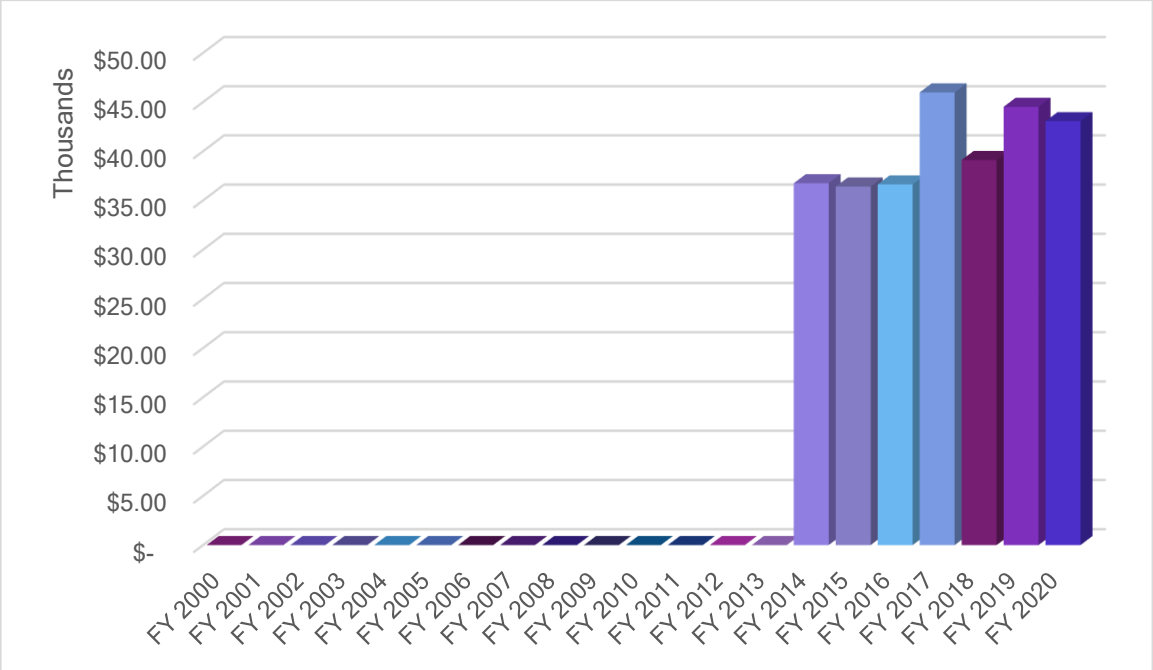


Figure 102 - Facilities Maintenance - Emergency Communications Fund - Expenditure History

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 by 2%
* Completed the construction of an expansion/remodeling project for the 911 Center
* Successfully retained the CALEA accreditation

Challenges:

* Construction of the facilities while continuing operations
* Implementation of the Tyler CAD project which interfaces with the public safety and courts software packages
* Increase in open records requests

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	2,073,159	2,227,775	2,313,708	2,342,722	2,550,428	8.87%
Services & Contracts	358,004	369,719	270,065	330,777	327,351	(1.04)%
Supplies & Materials	23,433	23,558	23,287	18,700	18,410	(1.55)%
Capital Outlay	38,720	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	2,493,316	2,621,052	2,607,060	2,692,199	2,896,189	7.58%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	38	38	41	41	41	41	42	42	2.44%

Return to Table of Contents

Emergency Communications Fund

911 Operations

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To answer 90% of 911 calls within 10 seconds Measure: % of calls answered within 10 seconds	92%	97%	97%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
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 Service
Goal: To reduce the turnover rate by 2% annually Measure: % turnover rate	11%	9%	12%	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Emergency Communications Fund

911 Operations

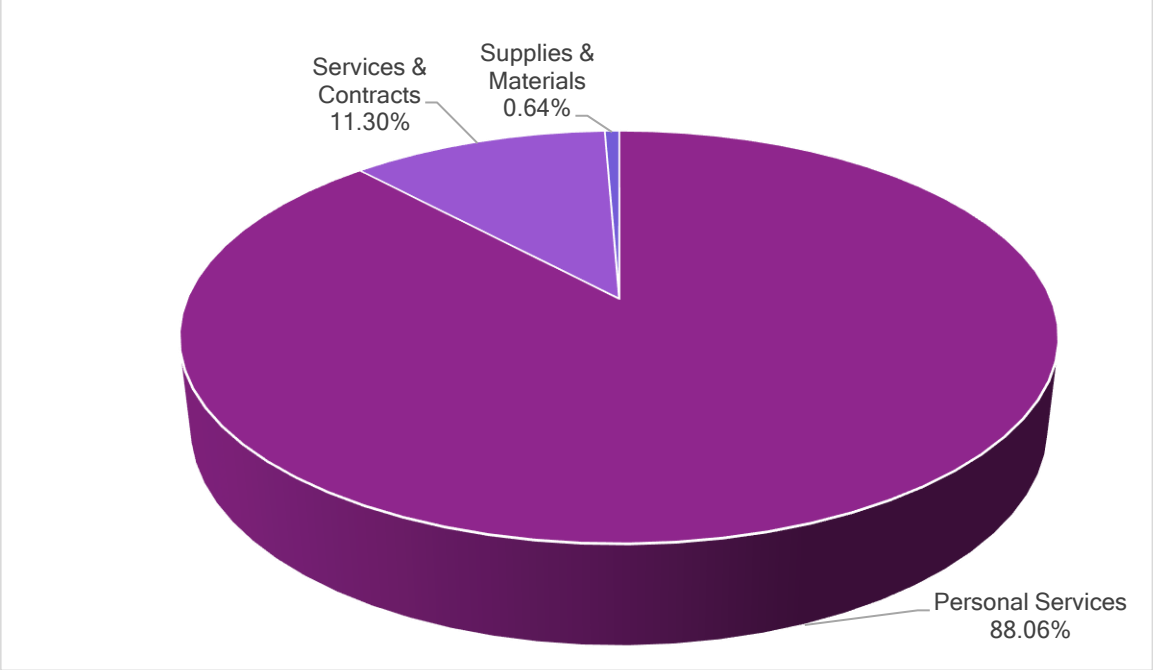


Figure 103 - 911 Operations - Emergency Communications Fund - Expenditures by Type

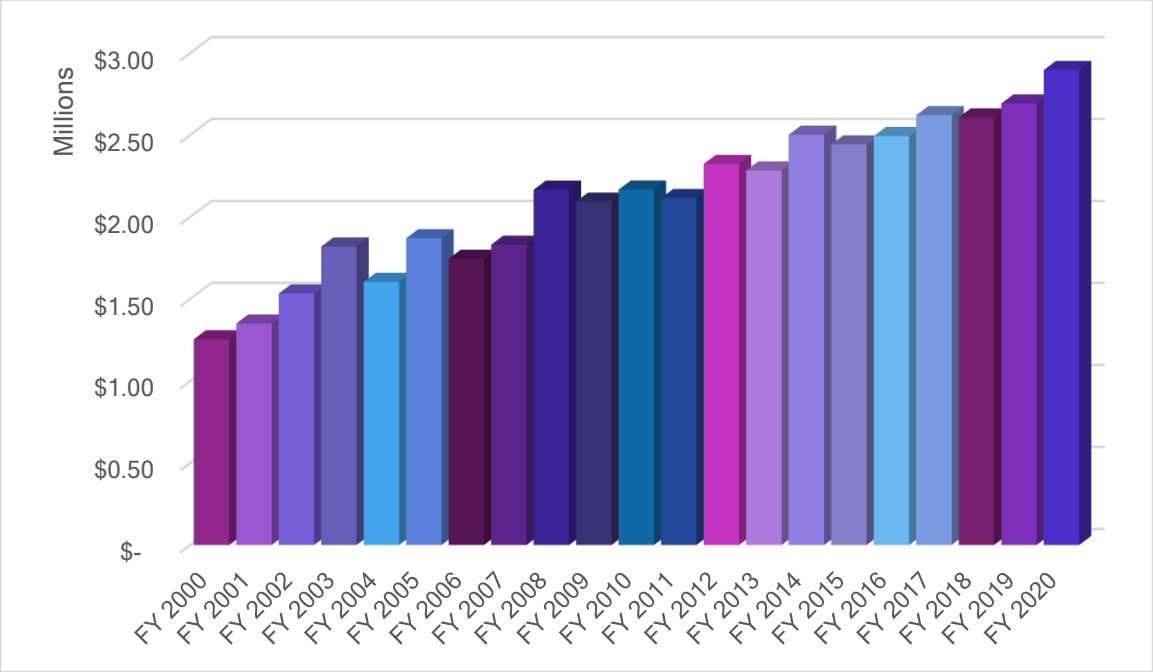


Figure 104 - 911 Operations - Emergency Communications Fund - Expenditure History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	500	-	(100.00)%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	-	-	500	-	(100.00)%

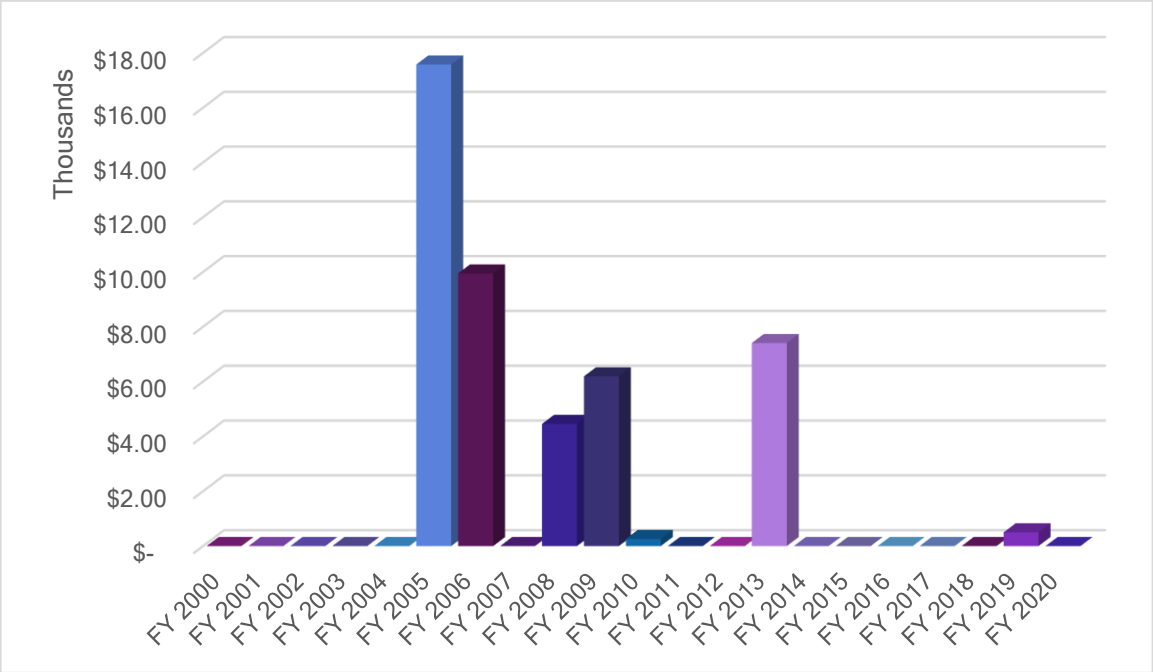


Figure 105 - Radio Communications - Emergency Communications Fund - Expenditure History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	444,095	602,695	705,648	779,522	784,860	0.68%
Supplies & Materials	2,080	-	1,504	38,298	11,500	(69.97)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	446,175	602,695	707,152	817,820	796,360	(2.62)%

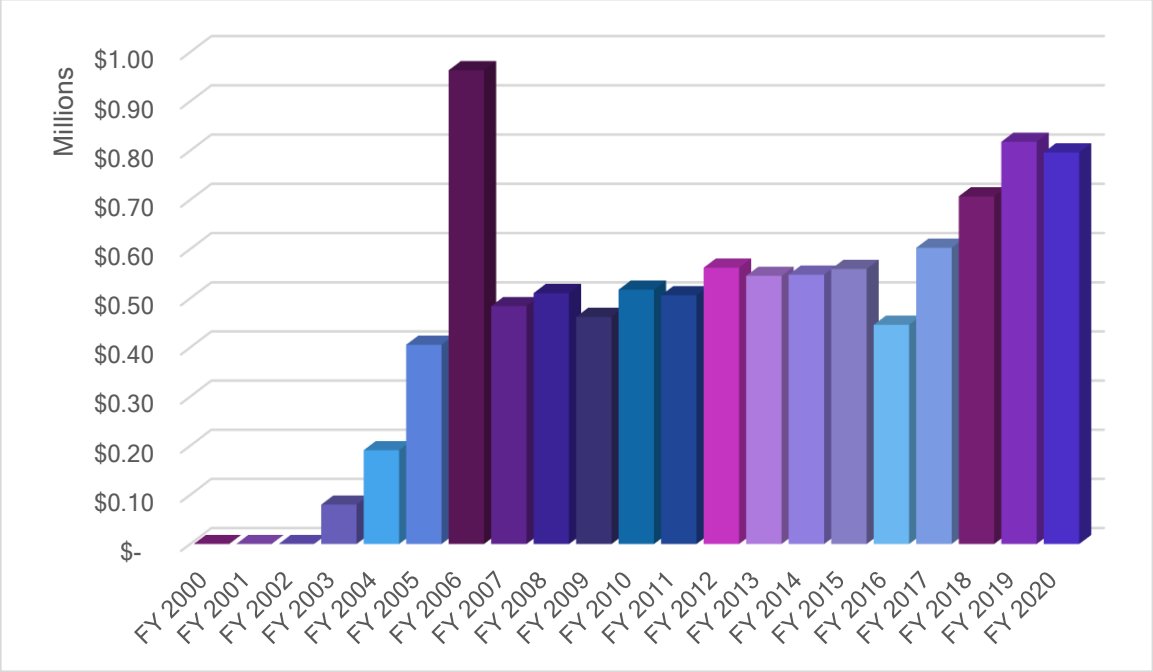


Figure 106 - Public Safety Radio System - Emergency Communications Fund - Expenditure History

Return to Table of Contents

Victim/Witness Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Intergovernmental							
Valdosta - V/W	61.1	51.4	55.7	50.0	50.0	50.0	0.00%
Hahira - V/W	18.3	13.3	30.9	17.0	17.0	17.0	0.00%
Lake Park - V/W	4.4	2.7	4.6	1.2	1.2	1.2	0.00%
Remerton - V/W	13.1	16.6	10.9	8.0	8.0	8.0	0.00%
	96.9	84.0	102.1	76.2	76.2	76.2	0.00%
Fines & Forfeitures							
Fines - Magistrate Court	0.2	0.5	0.9	0.5	0.5	0.5	0.00%
Fines - State Court	116.1	116.1	94.2	135.0	135.0	135.0	0.00%
Fines - Superior Court	20.4	18.8	10.9	15.0	15.0	15.0	0.00%
	136.7	135.5	106.0	150.5	150.5	150.5	0.00%
Total Victim/Witness Fund	233.7	219.4	208.1	226.7	226.7	226.7	0.00%

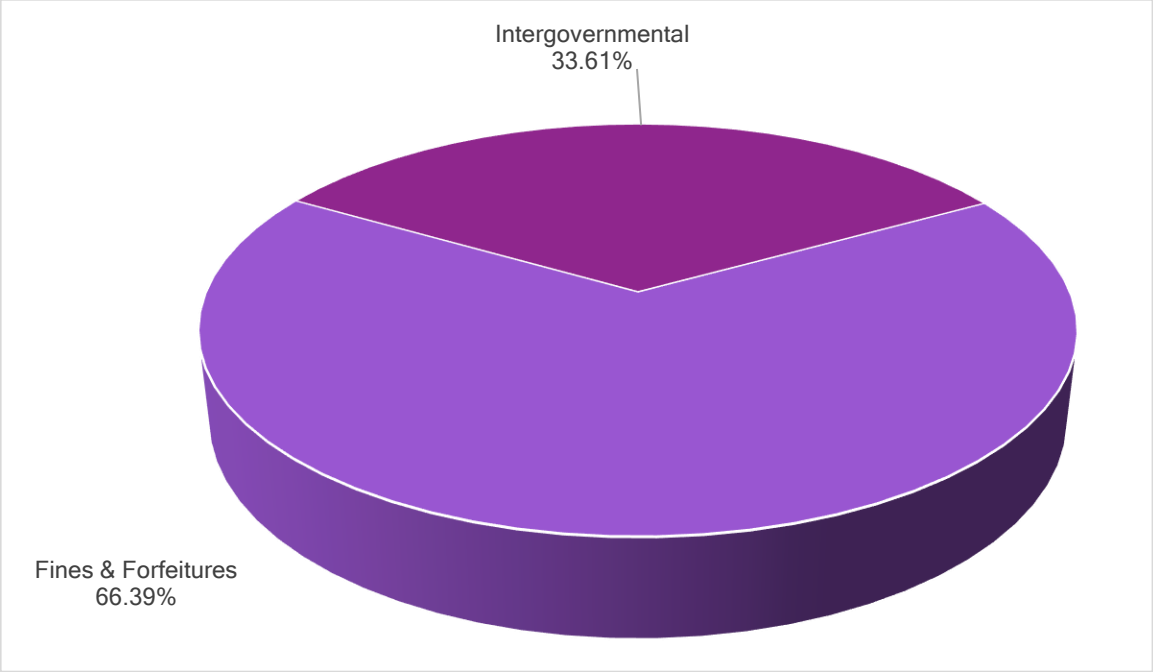


Figure 107 - Victim/Witness Fund - Revenues by Type

Return to Table of Contents

Victim/Witness Fund - Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	6.5	8.1	11.5	8.0	11.0	11.0	37.50%
Life Insurance	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
Retirement	7.3	8.2	8.2	7.8	8.2	8.2	5.01%
Salaries - Regular	57.9	56.5	59.3	63.5	66.1	66.1	4.19%
Social Security	4.1	4.4	4.7	4.7	4.9	4.9	3.73%
Workers Compensation	0.4	0.5	0.4	0.4	0.4	0.4	4.37%
	76.3	77.9	84.2	84.6	90.8	90.8	7.38%
Services & Contracts							
Appropriations	110.8	121.0	121.0	121.0	121.0	121.0	0.00%
Contractual Services - Other	3.0	2.8	3.0	3.0	3.4	3.4	12.23%
Dues - Professional	0.3	-	-	0.3	-	-	(100.00)%
Ed. & Training - Seminar	-	-	-	0.4	0.6	0.4	0.00%
Ed. & Training - Travel	0.1	0.3	-	0.6	1.4	0.4	(33.33)%
Printing	-	0.4	-	0.5	1.0	0.3	(50.00)%
Technology Fleet Rental	-	5.3	3.0	9.7	9.4	9.4	(3.17)%
Utilities - Cell Phones/Pagers	-	-	-	-	-	-	0.00%
	114.2	129.9	126.9	135.5	136.8	134.8	(0.48)%
Supplies & Materials							
Office Supplies	-	0.8	-	1.0	1.0	1.0	0.00%
Small Tools & Equipment	-	0.3	-	-	-	-	0.00%
	-	1.1	-	1.0	1.0	1.0	0.00%
Total Victim/Witness Fund	190.5	208.9	211.1	221.0	228.6	226.6	2.53%

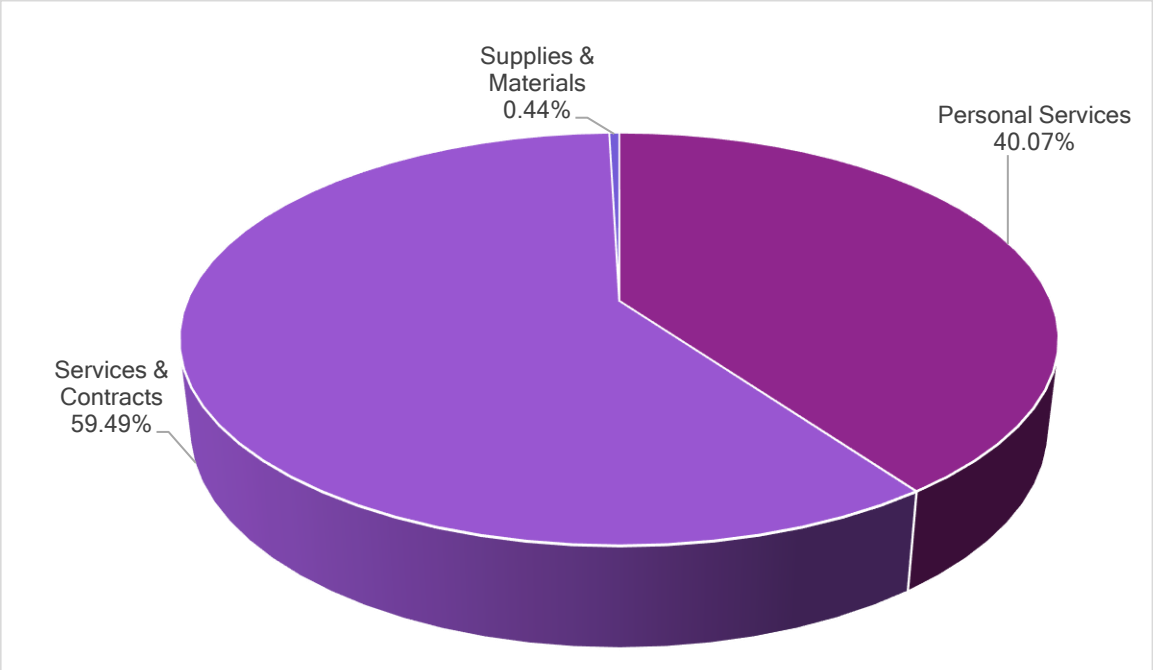


Figure 108 - Victim/Witness Fund - Expenditures by Type

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
District Attorney	110,791	120,999	120,999	120,999	120,999	0.00%
Solicitor - V/W	79,737	87,943	90,139	100,035	105,629	5.59%
Total	190,528	208,942	211,138	221,034	226,628	2.53%

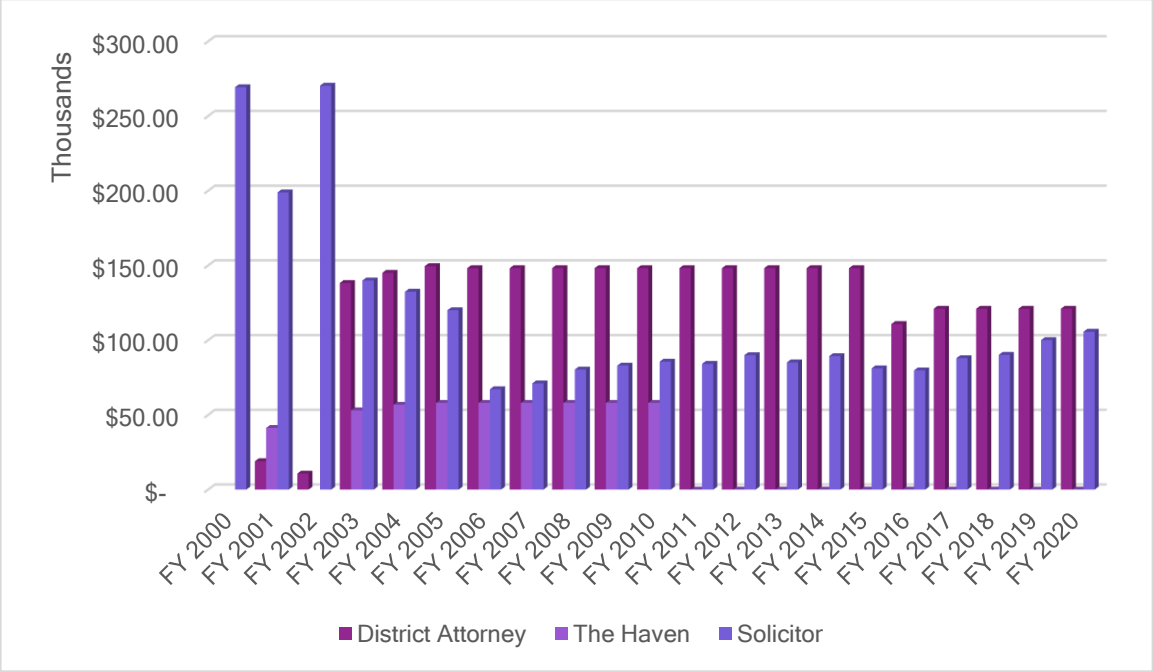


Figure 109 - Victim/Witness Fund - Expenditure History

Return to Table of Contents

Special Services Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Taxes							
Alcoholic Beverage Excise	532.1	517.5	485.5	515.0	515.0	500.0	(2.91)%
Business & Occupational	400.6	435.4	454.4	400.0	400.0	400.0	0.00%
Cable Television Franchise	90.7	119.1	58.3	120.0	120.0	100.0	(16.67)%
Insurance Premium Tax	2,569.8	2,734.4	2,928.4	2,928.0	2,928.0	3,100.0	5.87%
Financial Institution Tax	219.8	224.2	194.3	215.0	215.0	200.0	(6.98)%
Sanitation Franchise	69.1	47.0	31.2	40.0	40.0	40.0	0.00%
	3,882.1	4,077.5	4,152.2	4,218.0	4,218.0	4,340.0	2.89%
Licenses & Permits							
Alcoholic Beverage Permits	134.1	112.5	120.8	120.0	120.0	120.0	0.00%
	134.1	112.5	120.8	120.0	120.0	120.0	0.00%
Charges for Service							
Dasher - Fire Services	15.0	15.0	11.3	15.0	15.0	15.0	0.00%
Zoning Fees	29.9	34.3	38.9	36.0	36.0	36.0	0.00%
	44.9	49.3	50.2	51.0	51.0	51.0	0.00%
Miscellaneous							
Insurance Reimbursement	-	26.4	-	-	-	-	0.00%
	-	26.4	-	-	-	-	0.00%
Operating Transfers							
Transfer In - Accommodation	-	(200.0)	202.7	188.5	188.5	203.4	8.00%
Transfer In - Landfill	89.4	-	-	-	-	-	0.00%
	89.4	(200.0)	202.7	188.5	188.5	203.4	8.00%
Total Special Services Fund	4,150.5	4,065.6	4,525.9	4,577.5	4,577.5	4,714.6	2.99%

Return to Table of Contents

Special Services Fund - Revenue Charts

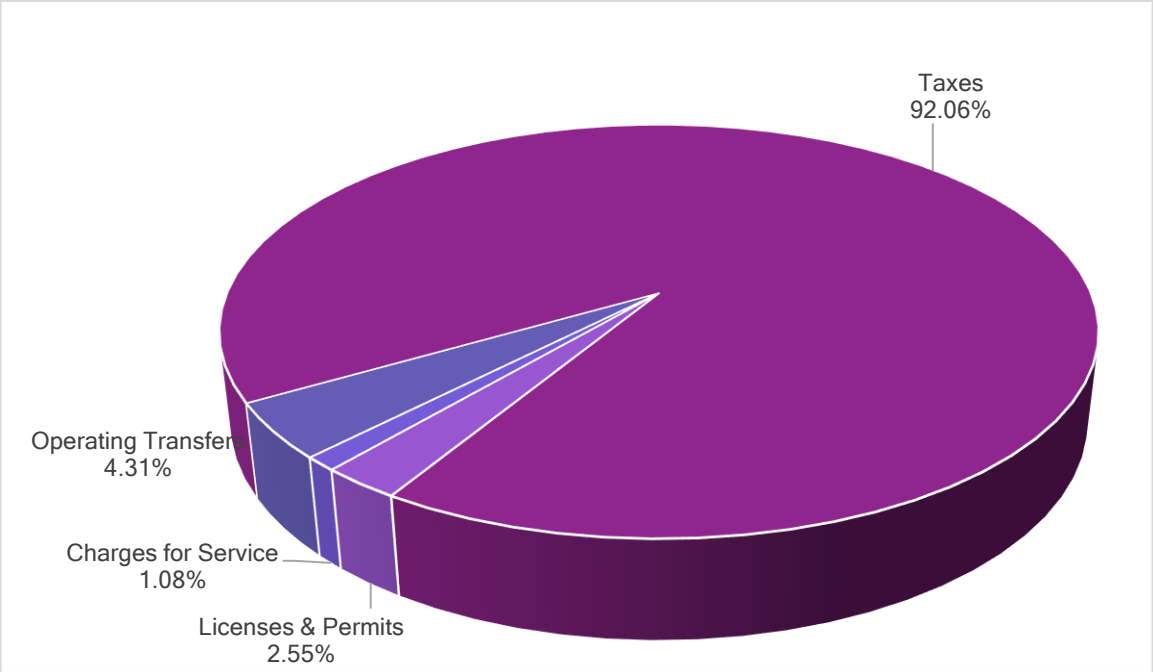


Figure 110 - Special Services Fund - Revenues by Type

Return to Table of Contents

Special Services Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	201.3	215.0	304.0	212.0	308.0	297.0	40.99%
Life Insurance	2.6	2.6	2.5	2.5	2.8	2.7	9.54%
Other Employee Benefits	11.9	11.3	19.6	11.3	11.3	11.3	0.00%
Retirement	169.8	181.5	177.1	184.3	200.9	192.6	4.48%
Salaries - Regular	1,112.2	1,098.9	1,087.3	1,245.8	1,359.8	1,304.0	4.67%
Salaries - Volunteer	140.2	141.1	136.1	175.0	175.0	175.0	0.00%
Social Security	94.6	93.8	90.0	90.2	98.2	93.9	4.15%
Workers Compensation	28.7	40.8	26.8	31.0	31.9	30.2	(2.61)%
	1,761.3	1,784.8	1,834.4	1,952.0	2,187.9	2,103.7	7.92%
Services & Contracts							
Advertising	4.8	4.5	4.7	4.7	4.8	4.7	0.00%
Appropriations	373.5	303.2	855.8	1,026.8	1,033.1	1,032.2	0.53%
Contractual Services - Other	108.1	107.9	143.0	146.1	143.3	142.4	(2.49)%
Contractual Services - SGRC	69.0	69.3	69.9	69.8	70.4	70.4	0.85%
Dues - Professional	1.0	1.3	1.3	1.7	1.9	1.7	1.65%
Ed. & Training - Seminar	4.5	2.2	3.8	4.0	14.6	8.0	100.35%
Ed. & Training - Travel	4.5	3.6	(0.3)	3.7	17.9	6.3	68.01%
Facilities - Repair/Maint.	11.5	13.3	21.0	14.2	16.7	15.7	10.56%
Fees - Organizations	0.1	0.4	2.1	1.5	-	-	(100.00)%
Firefighter Banquet	2.8	3.3	4.7	4.2	4.5	4.5	7.14%
Fleet Rental	244.3	304.3	228.3	254.9	175.8	175.8	(31.02)%
Gasoline & Diesel Fuel	0.5	0.8	1.4	0.5	2.0	2.0	300.00%
Lubricants	0.1	0.1	-	-	-	-	0.00%
Other Equip. - Repair/Maint.	29.5	12.7	5.4	4.5	5.3	5.3	16.67%
Postage & Shipping	-	0.1	-	-	0.1	-	0.00%
Printing	1.4	2.2	4.9	14.4	3.9	2.7	(81.27)%
Professional Services	0.9	1.3	0.6	0.7	150.7	150.7	21582.73%
Rent/Lease	-	0.3	0.6	-	-	-	0.00%
Road Maintenance - Other	4.0	10.3	6.5	-	-	-	0.00%
Subscriptions	1.3	0.3	-	-	1.7	1.7	100.00%
Technology Fleet Rental	-	22.6	11.9	10.2	9.3	9.3	(8.77)%
Travel	0.1	0.1	0.3	0.7	0.9	0.7	0.00%
Uniforms	10.9*	8.8	12.1	11.7	15.4	15.4	31.49%
Utilities - Cable TV	2.2	2.3	1.5	1.9	1.9	1.9	0.00%
Utilities - Cell Phones/Pagers	8.1	8.0	9.7	11.7	10.8	10.8	(8.05)%
Utilities - Electricity	54.0	53.5	52.8	55.1	59.3	59.3	7.66%
Utilities - L P Fuel	9.4	7.4	18.2	22.4	11.4	11.4	(49.07)%
Utilities - Telephones	14.0	14.6	14.1	14.0	14.0	14.0	0.00%
Utilities - Water	2.8	1.6	1.7	1.8	1.7	1.7	(6.94)%
Vehicle/Equip. - Repair/Maint.	6.8	0.2	0.3	-	2.5	2.5	100.00%
	970.1	960.4	1,476.4	1,681.1	1,773.8	1,751.1	4.16%

Return to Table of Contents

Special Services Fund

Expenditures by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Supplies & Materials							
Chemical Supplies	0.3	0.3	1.3	1.6	2.7	1.7	6.25%
Janitorial Supplies	2.3	2.2	2.7	2.5	2.7	2.8	8.00%
Office Supplies	3.8	3.0	2.4	2.2	3.4	2.4	6.82%
Program Supplies	10.4	9.4	12.7	16.5	33.4	22.5	36.36%
Safety Items	20.8	141.5	9.2	61.8	101.3	101.3	64.02%
Small Tools & Equipment	68.0	169.6	784.2	375.4	106.6	106.3	(71.67)%
	105.5	326.0	812.6	459.9	250.1	236.9	(48.49)%
Capital Outlay							
Computer Equipment	8.5	-	-	-	-	-	0.00%
Other Capital Equipment	-	-	-	74.0	117.0	117.0	58.11%
Rolling Stock	-	-	-	-	35.0	35.0	100.00%
	8.5	-	-	74.0	152.0	152.0	105.41%
Operating Transfers							
Transfer Out - Accom. Tax	116.3	-	-	-	-	-	0.00%
Transfer Out - General Fund	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
	441.3	325.0	325.0	325.0	325.0	325.0	0.00%
Total Special Services Fund	3,286.8	3,396.2	4,457.4	4,492.1	4,688.8	4,571.7	1.77%

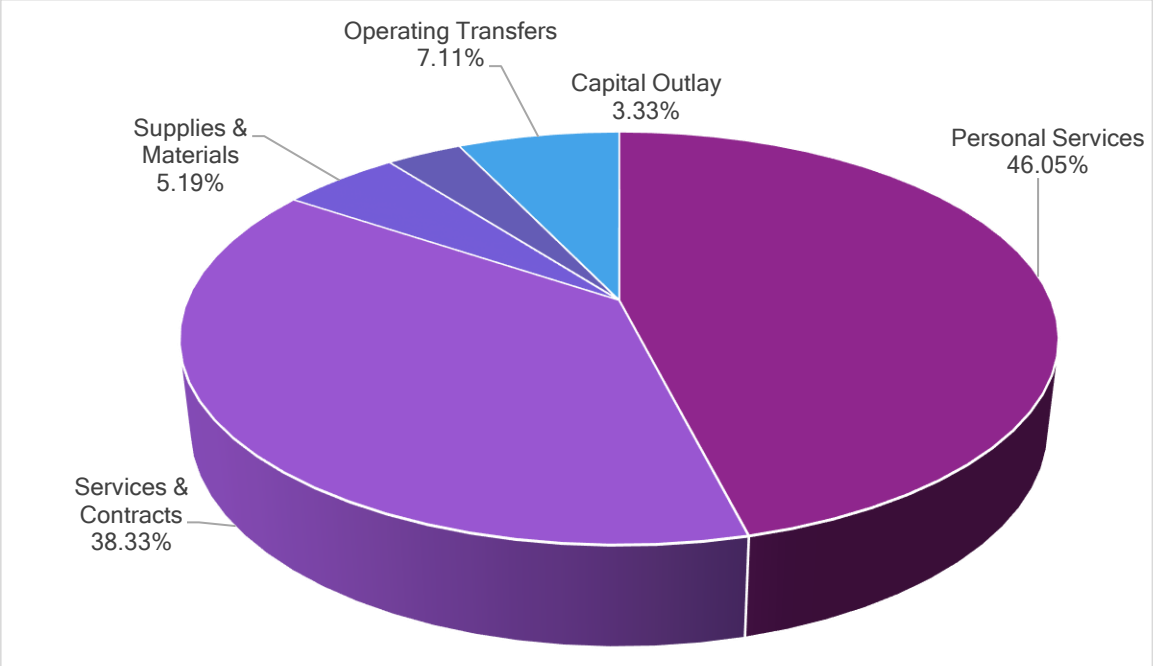


Figure 111 - Special Services Fund - Expenditures by Type

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	103,917	105,066	118,232	124,514	119,692	(3.87)%
Supplies & Materials	-	226	261	-	200	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	103,917	105,292	118,493	124,514	119,892	(3.71)%

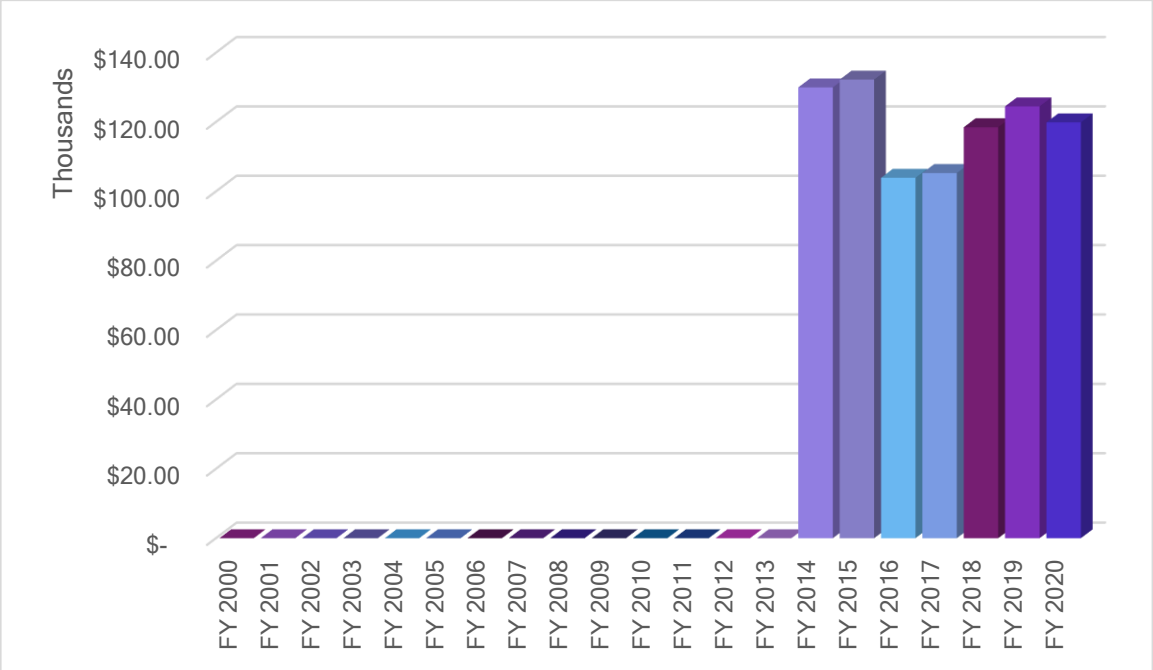


Figure 112 - Facilities Maintenance - Special Services Fund - Expenditure History

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 all data to a new software program, improving reporting and efficiency
* Replaced a large percentage of outdated SCBAs
* Split Code Enforcement into a separate division
* Combined to positions of Fire Chief and EMA Director

Challenges:

* Slower response than is optimal at certain times due to lack of manpower and volunteer response

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,364,800	1,332,645	1,361,399	1,283,420	1,294,114	0.83%
Services & Contracts	428,631	507,456	449,387	513,294	423,153	(17.56)%
Supplies & Materials	100,416	321,565	810,193	428,844	223,850	(47.80)%
Capital Outlay	-	-	-	74,000	152,000	105.41%
Debt Service	-	-	-	-	-	0.00%
Total	1,893,846	2,161,666	2,620,979	2,299,558	2,093,117	(8.98)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	20	20	20	20	17	16.5	17.5	16.5	(2.94)%

Return to Table of Contents

Special Services Fund – Fire Rescue

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To improve response time by 10% annually Measure: Average Response Time	11:38	10:00	10:00	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service
Goal: To increase the number of public safety education programs in an effort to educate residents on ways to reduce fires Measure: # of public safety programs held	24	30	36	CGI: Citizen Safety and Quality of Life CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Service
Goal: To increase the training provided to personnel to improve safety and effectiveness Measure: # of hours of training provided	2,241	2,400	2,400	CGI: Citizen Safety and Quality of Life CGII: Education and Citizens and Employees CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Special Services Fund - Fire Rescue

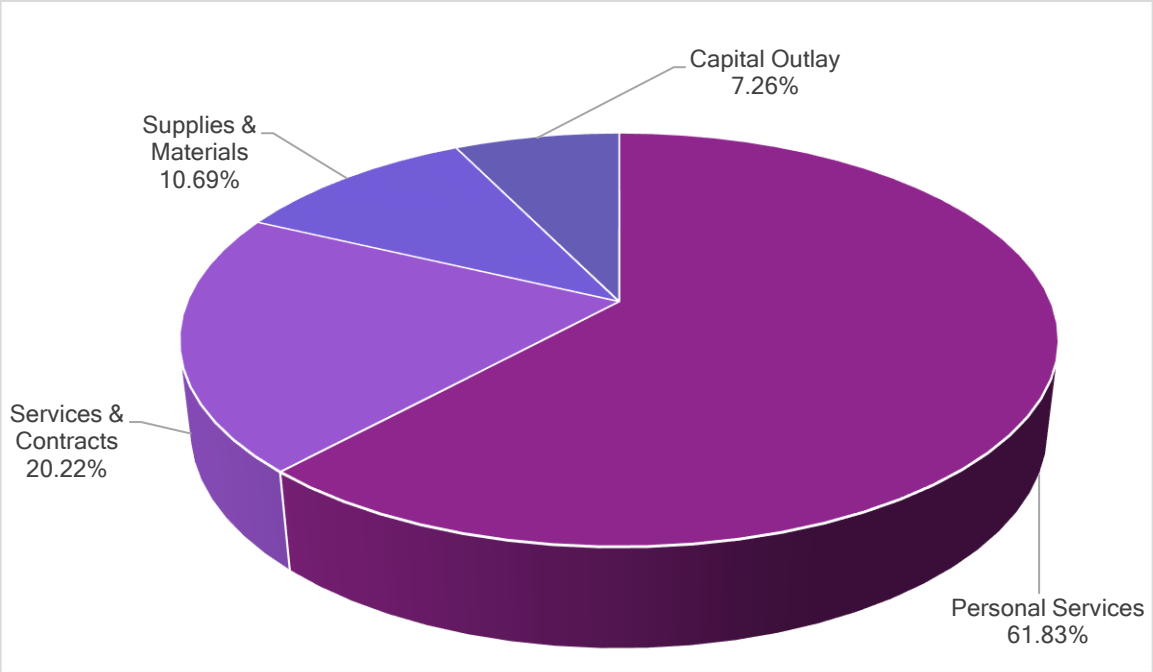


Figure 113 - Fire Rescue - Special Services Fund - Expenditures by Type

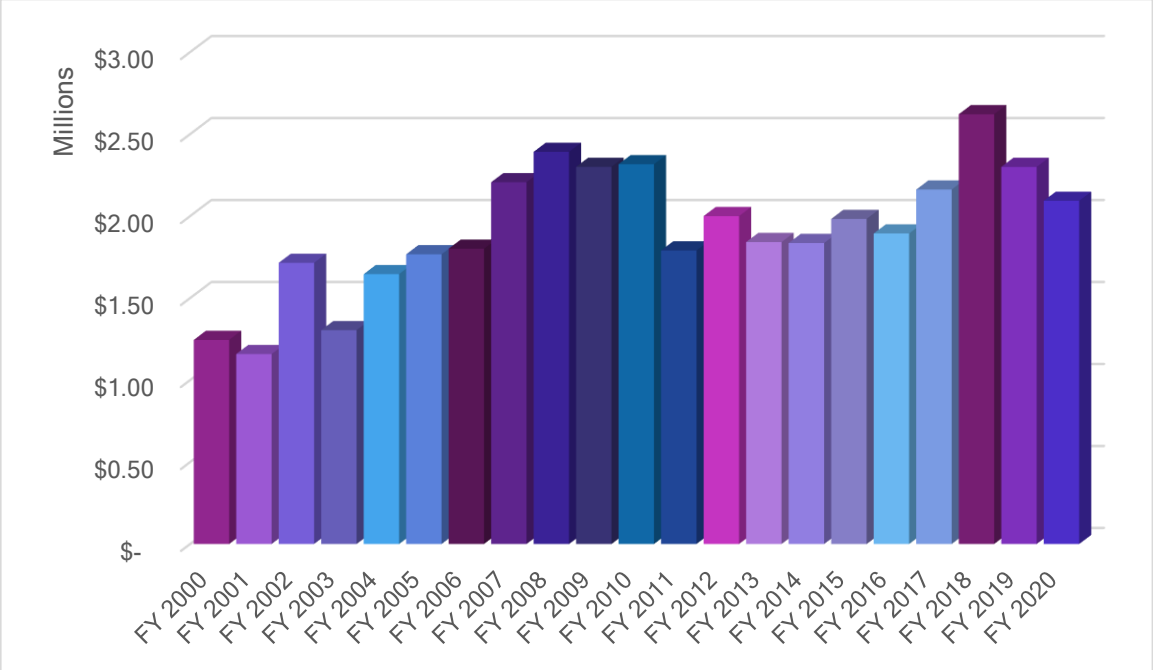


Figure 114 - Fire Rescue - Special Services Fund - Expenditure History

Return to Table of Contents

Special Services Fund – Code Enforcement

Previously accounted for in the Fire Rescue division, Code Enforcement was originally moved to Zoning for fiscal year 2019 but instead became an independent department. Code Enforcement is responsible for ensuring quality of life and safety through enforcement of county ordinances.

Accomplishments:

* Create of a new department with a dedicated director

Challenges:

* Excessive rainfall during the year has led to an increase in complaints related to care of premises, high grass and yard debris

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	301,258	100.00%
Services & Contracts	-	-	-	-	25,213	100.00%
Supplies & Materials	-	-	-	-	948	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	-	-	-	327,411	100.00%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	-	-	-	-	-	4	4	4	100.00%

Return to Table of Contents

Special Services Fund - Code Enforcement

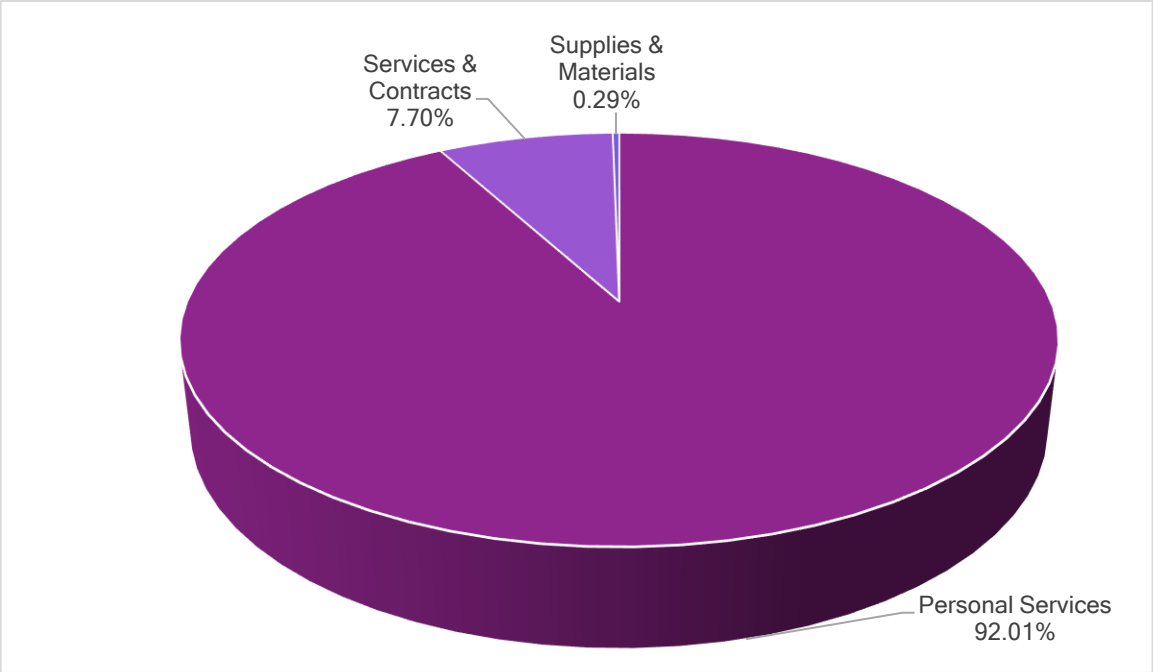


Figure 115 - Code Enforcement - Special Services Fund - Expenditures by Type

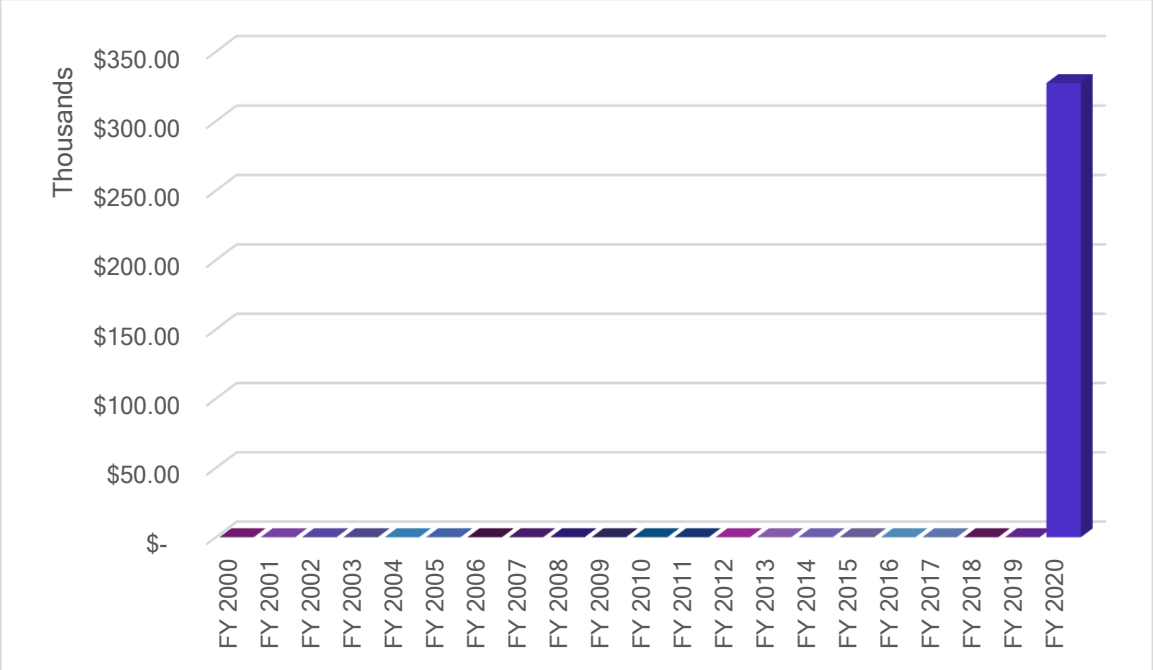


Figure 116 - Code Enforcement - Emergency Communications Fund - Expenditure History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	54,310	60,312	63,739	56,870	62,322	9.59%
Services & Contracts	57,151	55,400	84,103	52,929	49,552	(14.46)%
Supplies & Materials	90	139	-	7,675	7,675	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	111,551	115,851	147,841	122,474	119,549	(2.39)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	1	1	1	1	1	1	1	1	0.00%

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To perform at least 8 hours of training monthly Measure: # of hours of training per month	8	8	8	CGI: Citizen Safety and Quality of Life
Goal: To complete all work orders within 5 days Measure: # of hours to complete work orders	5	5	5	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Special Services Fund - Mosquito Control

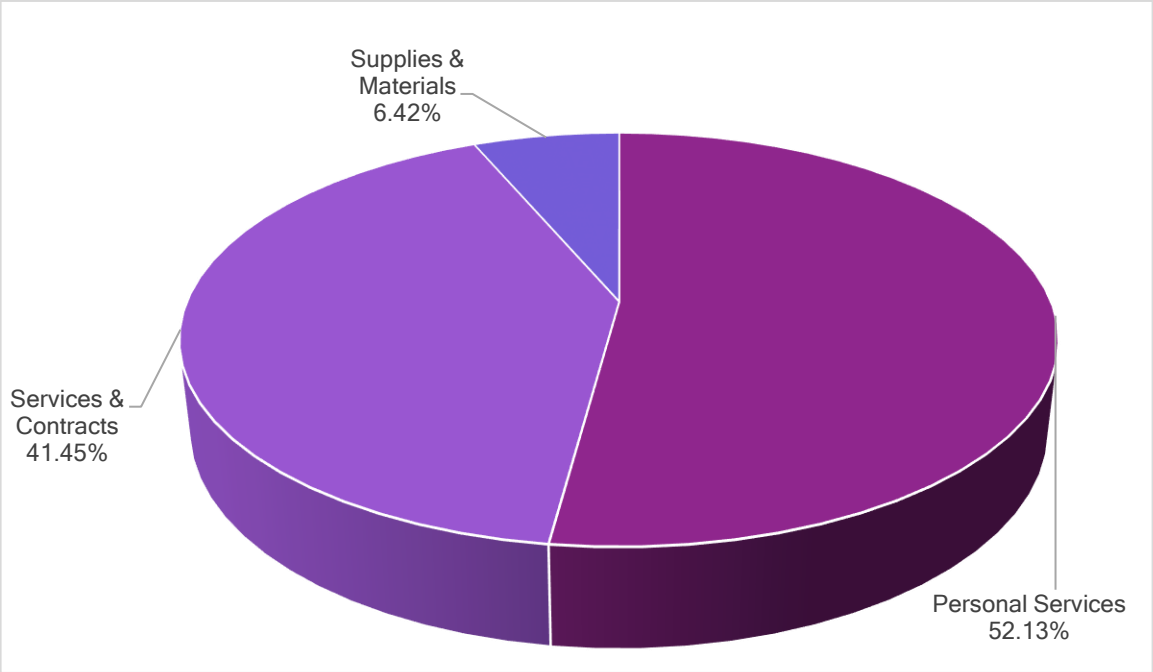


Figure 117 - Mosquito Control - Special Services Fund - Expenditures by Type

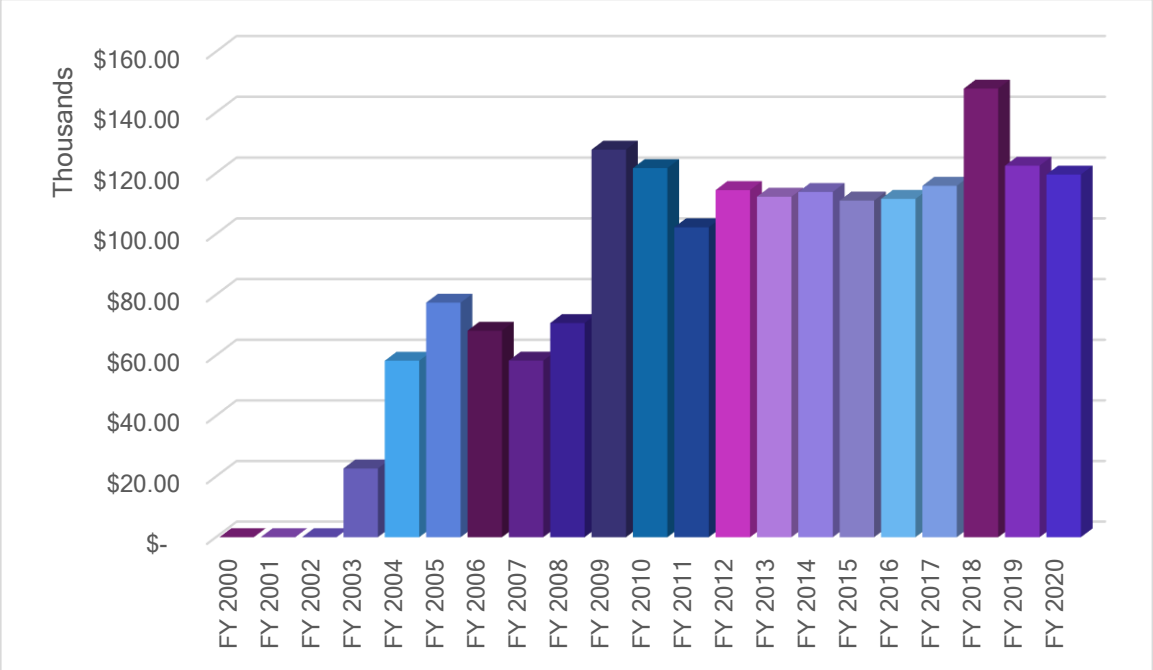


Figure 118 - Mosquito Control - Special Services Fund - Expenditure History

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 to adjust street lighting district rates
* Transition of cloud program for planning and zoning

Challenges:

* The position of director has been vacant for the majority of the past year

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	144,938	180,468	195,211	198,104	209,434	5.72%
Services & Contracts	5,511	7,797	7,727	8,674	158,476	1727.02%
Supplies & Materials	3,773	2,520	1,593	18,988	3,630	(80.88)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	154,221	190,786	204,531	225,766	371,540	64.57%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	2	2	2.5	2.5	2.5	2.5	2.5	2.5	0.00%

Return to Table of Contents

Special Services Fund – County Planner

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To reduce the deficit in street lighting by 10% annually Measure: $ reduction in street lighting deficit	$(19,327)	$(17,395)	$(15,656)	CGI: Citizen Safety and Quality of Life CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To reduce the time for delivering subdivision review comments by 10% Measure: # of days to deliver subdivision review comments	14	7	7	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Special Services Fund - County Planner

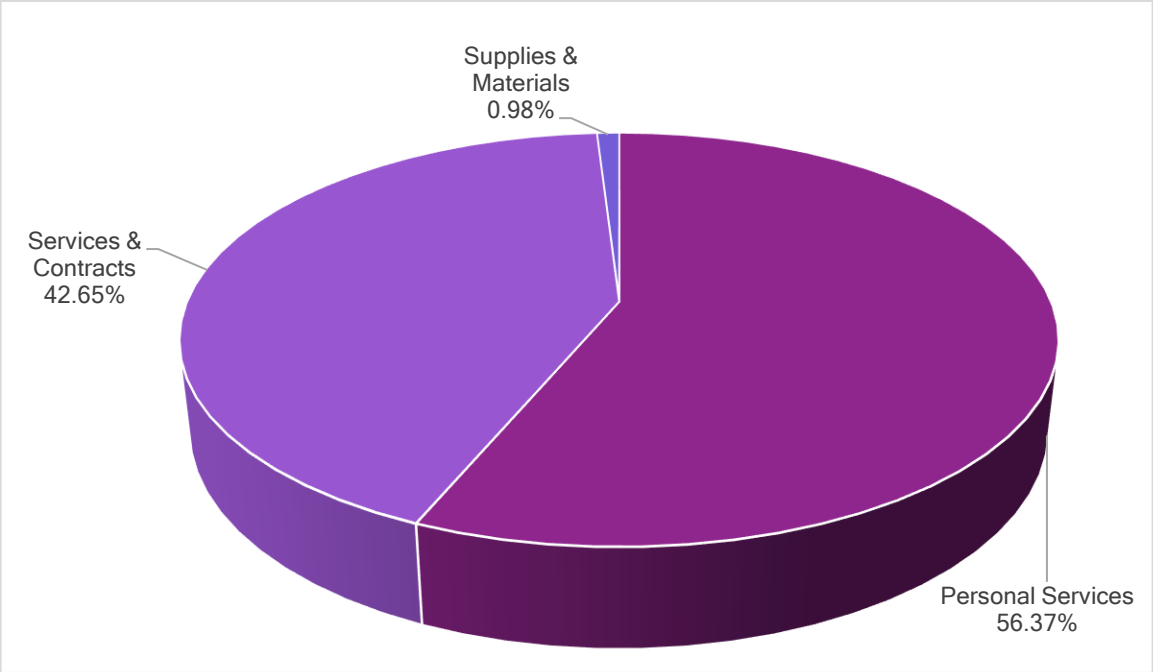


Figure 119 - County Planner - Special Services Fund - Expenditures by Type

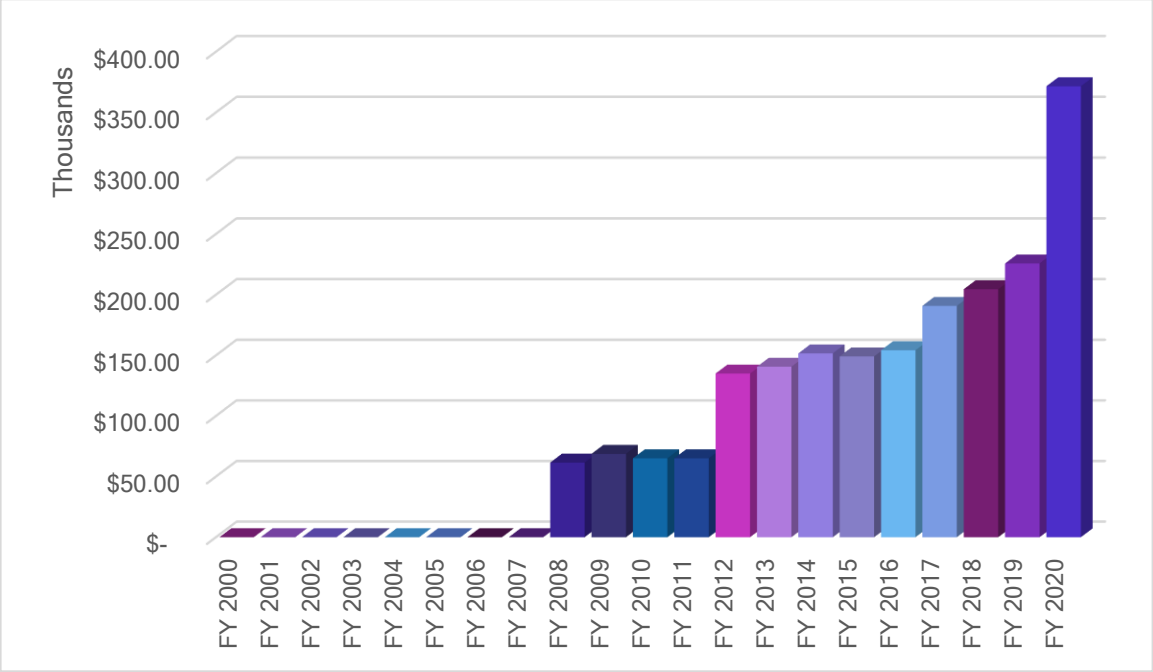


Figure 120 - County Planner - Special Services Fund - Expenditure History

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.

Challenges:

* Transition of plan review to and electronic plan review system

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	197,257	211,346	223,027	413,633	239,563	(42.08)%
Services & Contracts	9,683	13,717	13,515	20,789	10,432	(49.82)%
Supplies & Materials	1,227	1,563	592	4,420	600	(86.43)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	208,167	226,626	237,134	438,842	250,595	(42.90)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	3	3	3	3	6	3	3	3	(50.00)%

Return to Table of Contents

Special Services Fund – Zoning

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To deplete the list of pending zoning map corrections Measure: % of current list still pending review	-	29%	20%	CGII: Education of Citizens and Employees CGIV: Efficient, Effective and Responsive Service
Goal: To implement a Twin Lakes Overlay District Measure: % of Overlay District completed	-	50%	100%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Special Services Fund - Zoning

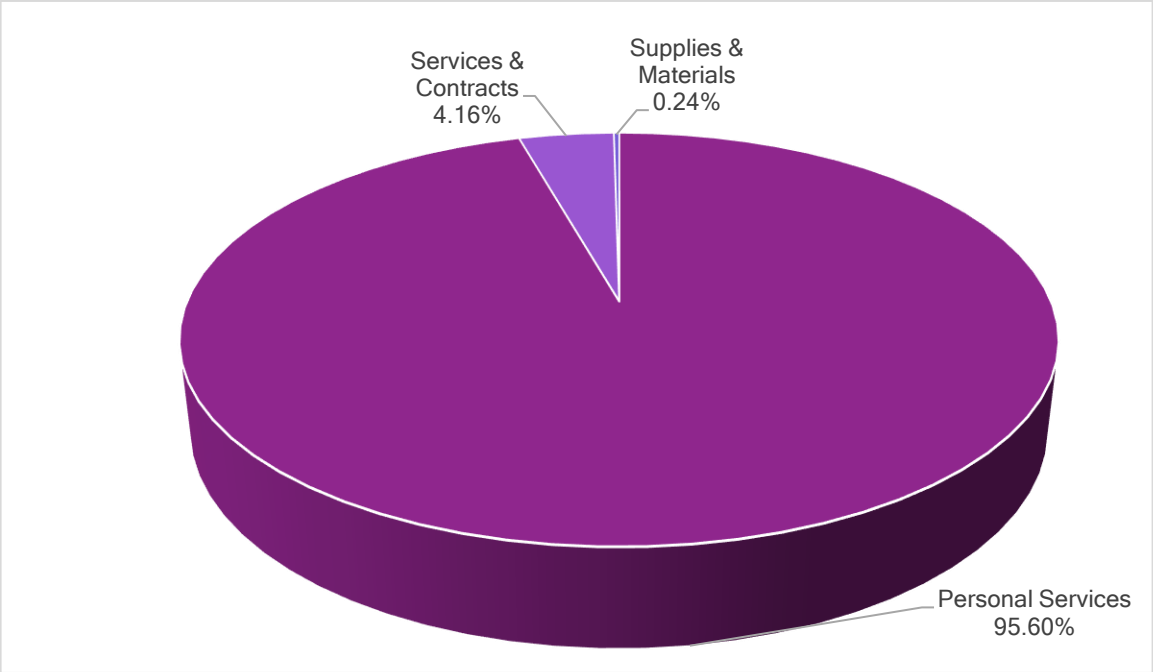


Figure 121 - Zoning - Special Services Fund - Expenditures by Type

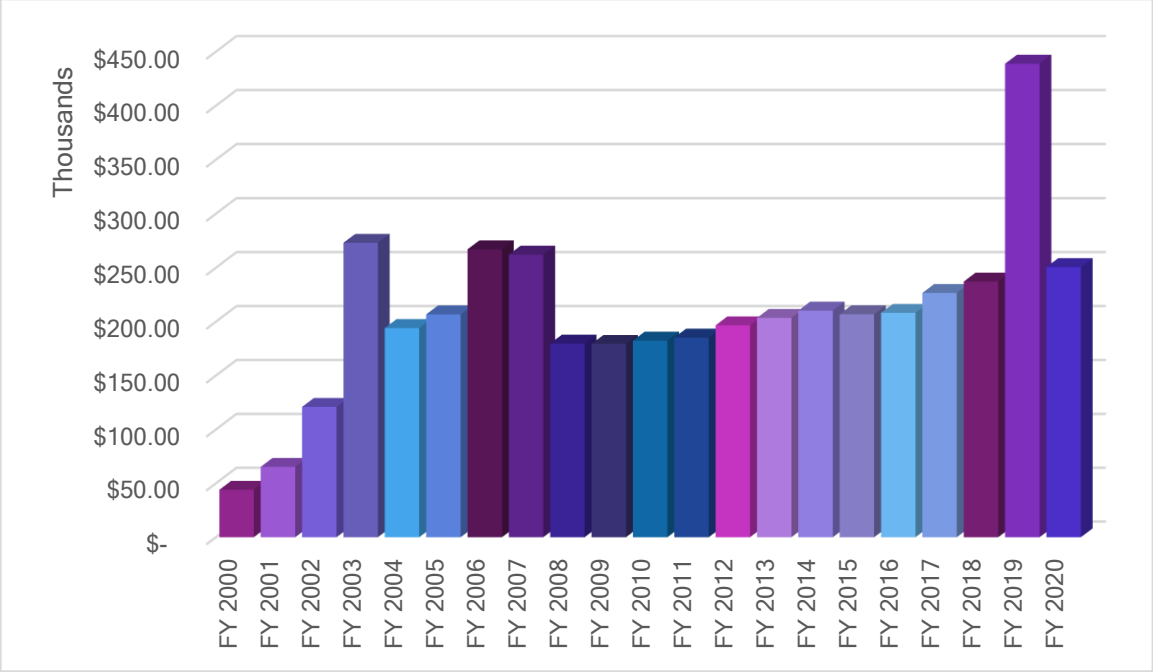


Figure 122 - Zoning - Special Services Fund - Expenditure History

Return to Table of Contents

Non-departmental

Expenditures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Contingency	2,672	10,544	3,270	150,000	150,000	0.00%
SGRC Dues	68,606	68,209	69,275	69,799	70,395	0.85%
Arts Commission	-	-	70,000	70,000	70,000	0.00%
Airport Authority	-	(17,914)	387,526	387,526	393,366	1.51%
Planning Comm./MPO	41,515	11,994	13,921	17,008	15,525	8.72%
VALOR/GIS	260,927	198,150	259,442	261,608	265,281	1.40%
Operating Transfers	441,345	325,000	325,000	325,000	325,000	0.00%

Return to Table of Contents

Water Sewer Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Charges for Service							
Water Usage	2,867.7	3,203.9	3,096.0	3,000.0	3,000.0	3,000.0	0.00%
Sewer Usage	2,503.9	2,657.8	2,697.4	2,650.0	2,650.0	2,650.0	0.00%
Service Fees	133.5	127.9	139.7	115.0	115.0	3.0	(97.39)%
Moody W/S Contract	-	241.5	355.9	360.0	360.0	360.0	0.00%
Other	-	-	8.0	-	-	8.0	100.00%
	5,505.0	6,231.1	6,297.0	6,125.0	6,125.0	6,021.0	(1.70)%
Miscellaneous							
Utility Tax District Fees	-	232.9	-	-	-	-	0.00%
Insurance Reimbursement	10.0	19.5	7.6	-	-	-	0.00%
Penalties	105.8	104.0	121.1	100.0	100.0	120.0	20.00%
Connection Fees	561.2	685.0	629.3	575.0	575.0	600.0	4.35%
Premiums on Bonds Sold	32.8	32.7	30.1	10.0	10.0	25.0	150.00%
Miscellaneous - Other	17.4	19.1	26.3	10.0	10.0	15.0	50.00%
	727.3	1,093.1	814.4	695.0	695.0	760.0	9.35%
Non-operating							
Interest Income	0.1	-	-	-	-	6.0	100.00%
Utility Tax District Interest	2.4	203.5	3.0	-	-	-	0.00%
	2.6	203.5	3.0	-	-	6.0	100.00%
Operating Transfers							
Transfer In - SPLOST	3,680.2	41.5	1,889.1	-	-	-	0.00%
	3,680.2	41.5	1,889.1	-	-	-	0.00%
Total Water Sewer Fund	9,915.0	7,569.2	9,003.4	6,820.0	6,820.0	6,787.0	(0.48)%

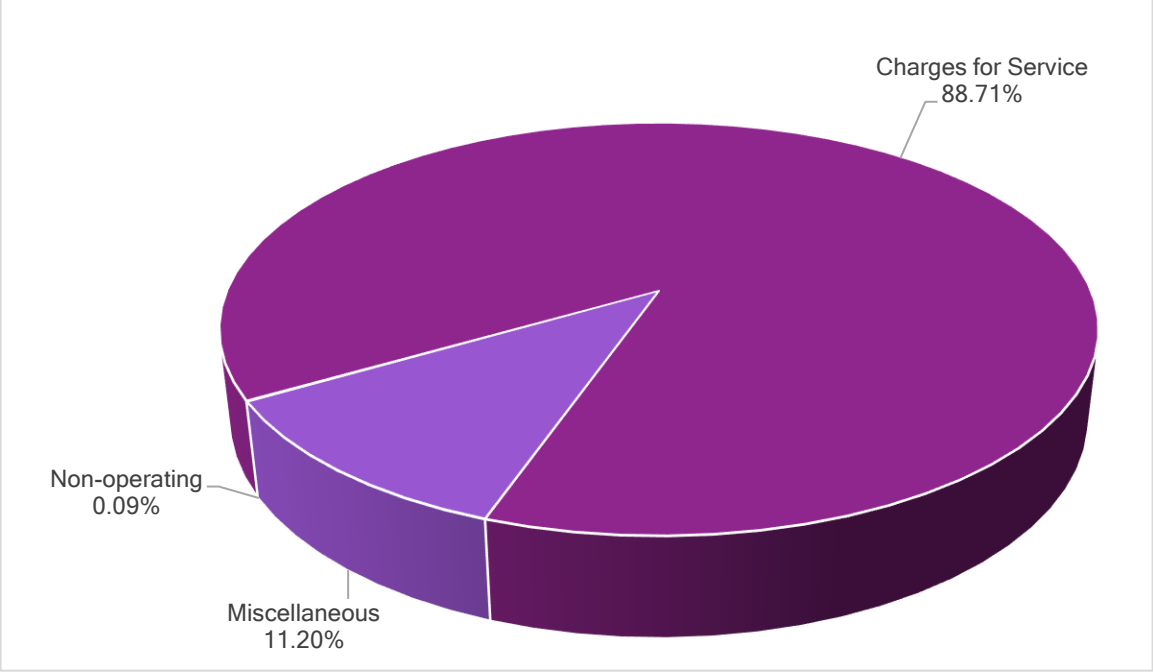


Figure 123 - Water Sewer Fund - Revenues by Type

Return to Table of Contents

Water Sewer Fund - Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	123.7	170.5	477.1	192.0	297.0	264.0	37.50%
Life Insurance	1.8	3.6	2.1	2.2	2.5	2.2	0.00%
Retirement	118.0	162.1	167.2	142.9	164.9	150.1	5.00%
Salaries - Regular	722.7	849.3	888.2	962.8	1,111.5	1,012.8	5.19%
Social Security	51.4	61.3	63.4	69.8	80.7	73.2	4.91%
Workers Compensation	22.5	44.8	27.4	30.5	35.9	32.0	5.00%
	1,040.1	1,291.6	1,625.4	1,400.2	1,692.5	1,534.3	9.58%
Services & Contracts							
Advertising	0.4	0.3	0.5	0.3	0.4	0.4	16.67%
Answering Service	0.4	-	-	-	-	-	0.00%
Appropriations	4.8	6.2	7.5	8.7	8.5	8.5	(2.79)%
Bad Debt Expense	283.5	30.0	62.5	15.0	15.0	15.0	0.00%
Collection Costs	0.8	0.4	0.1	0.4	0.6	0.4	0.00%
Contractual Services - Ga	21.6	22.8	22.0	22.3	22.3	22.3	0.00%
Contractual Services - Other	28.2	28.1	51.1	26.6	90.1	71.7	169.81%
Depreciation Expense	989.8	1,176.5	1,179.5	1,000.0	1,000.0	1,000.0	0.00%
Dues - Professional	5.0	6.0	5.2	5.0	7.1	7.1	43.43%
Ed. & Training - Seminar	1.6	4.5	2.2	4.0	4.5	3.5	(12.50)%
Ed. & Training - Travel	1.1	2.4	0.7	3.5	4.5	3.5	0.00%
Facilities - Repair/Maint.	0.7	5.7	0.6	2.5	2.5	2.5	0.00%
Fees - Organizations	-	-	-	0.5	1.0	0.3	(50.00)%
Fleet Rental	118.7	140.0	143.8	121.7	135.1	135.1	11.04%
Medical Supplies & Shots	-	0.2	1.0	0.5	0.5	0.8	50.00%
Other Equip. - Repair/Maint.	4.5	20.6	28.1	4.0	6.5	6.5	62.50%
Postage & Shipping	6.1	6.0	8.3	6.3	7.8	7.8	24.00%
Printing	0.3	0.4	0.7	0.5	0.5	0.5	0.00%
Professional Services	2.8	4.5	6.6	4.2	4.2	4.2	0.00%
Rent/Lease	-	12.5	11.8	6.0	5.0	5.0	(16.67)%
Technology Fleet Rental	-	14.2	23.3	25.4	21.8	21.8	(14.29)%
Travel	0.1	0.3	0.3	0.3	0.4	0.4	68.00%
Uniforms	2.2	4.8	4.4	3.7	3.3	2.9	(22.97)%
Utilities - Cell Phones/Pagers	9.5	11.5	11.8	13.3	10.5	10.5	(21.34)%
Utilities - Electricity	465.9	519.3	527.7	543.3	530.0	530.0	(2.45)%
Utilities - L P Fuel	1.0	2.2	1.1	1.0	4.0	4.0	300.00%
Utilities - Telephones	1.6	1.7	1.8	1.8	1.8	1.8	0.00%
Utilities - Water	300.8	28.7	41.7	48.2	30.4	30.4	(36.91)%
Utilities Testing	20.4	31.1	39.4	30.0	35.5	35.5	18.33%
Vehicle/Equip. - Repair/Maint.	-	2.2	9.7	-	-	-	0.00%
Water Sewer - Repair/Maint.	393.3	284.6	219.8	505.0	798.3	798.3	58.07%
	2,664.8	2,367.6	2,413.4	2,403.8	2,751.9	2,730.3	13.58%

Return to Table of Contents

Water Sewer Fund - Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Supplies & Materials							
Chemical Supplies	138.2	227.2	360.6	195.0	358.5	358.5	83.85%
Janitorial Supplies	0.5	1.6	2.2	3.2	3.6	3.6	12.50%
Office Supplies	7.1	9.5	7.9	5.8	7.2	7.2	25.09%
Program Supplies	-	-	-	5.3	5.7	5.0	(4.76)%
Safety Items	1.5	1.2	4.3	1.5	3.6	3.6	137.67%
Small Tools & Equipment	599.5	11.8	37.4	20.5	18.3	16.8	(18.29)%
Water Sewer Pumps/Meters	8.5	446.1	425.9	309.6	1,007.5	507.6	63.95%
Water Sewer Repair Supplies	-	213.5	99.5	129.0	58.5	58.5	(54.65)%
	755.4	910.9	937.7	669.8	1,462.8	960.7	43.43%
Capital Outlay							
Capital Outlay Distributed	-	(40.2)	(936.9)	(45.0)	(149.0)	(92.0)	104.44%
New Construction	0.4	10.3	471.8	25.0	-	-	(100.00)%
Other Capital Equipment	-	-	-	12.0	92.0	92.0	666.67%
Professional Services	-	361.2	337.2	-	-	-	0.00%
Rolling Stock	-	-	173.5	8.0	57.0	-	(100.00)%
	0.4	1.3	45.6	-	-	-	0.00%
Debt Service							
Amortization - Bond Issuance	56.1	56.5	53.5	60.0	60.0	55.0	(8.33)%
Bond - Issuance & Fees	9.1	0.4	17.7	9.0	9.0	9.0	0.00%
	65.2	56.9	71.2	69.0	69.0	64.0	(7.25)%
Non-operating							
Bond Interest	192.7	159.7	146.2	160.9	160.9	145.0	(9.88)%
Other Interest	17.7	21.7	10.4	18.0	18.0	18.0	0.00%
	210.4	181.4	156.6	178.9	178.9	163.0	(8.89)%
Operating Transfers							
Transfer Out - General Fund	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Water Sewer Fund	5,186.4	5,259.6	5,699.9	5,171.7	6,605.0	5,902.4	14.13%

Return to Table of Contents

Water Sewer Fund - Expense Chart

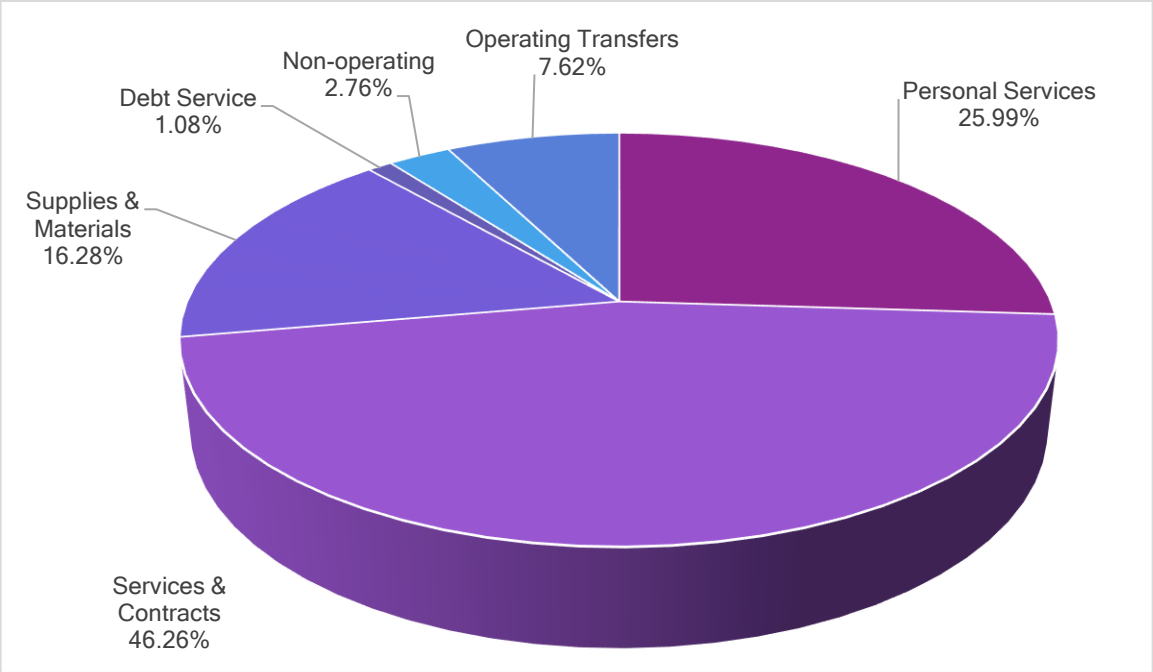


Figure 124 - Water Sewer Fund - Expenses by Type

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.

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	774,534	566,346	579,735	602,263	578,152	(4.00)%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	774,534	566,346	579,735	602,263	578,152	(4.00)%

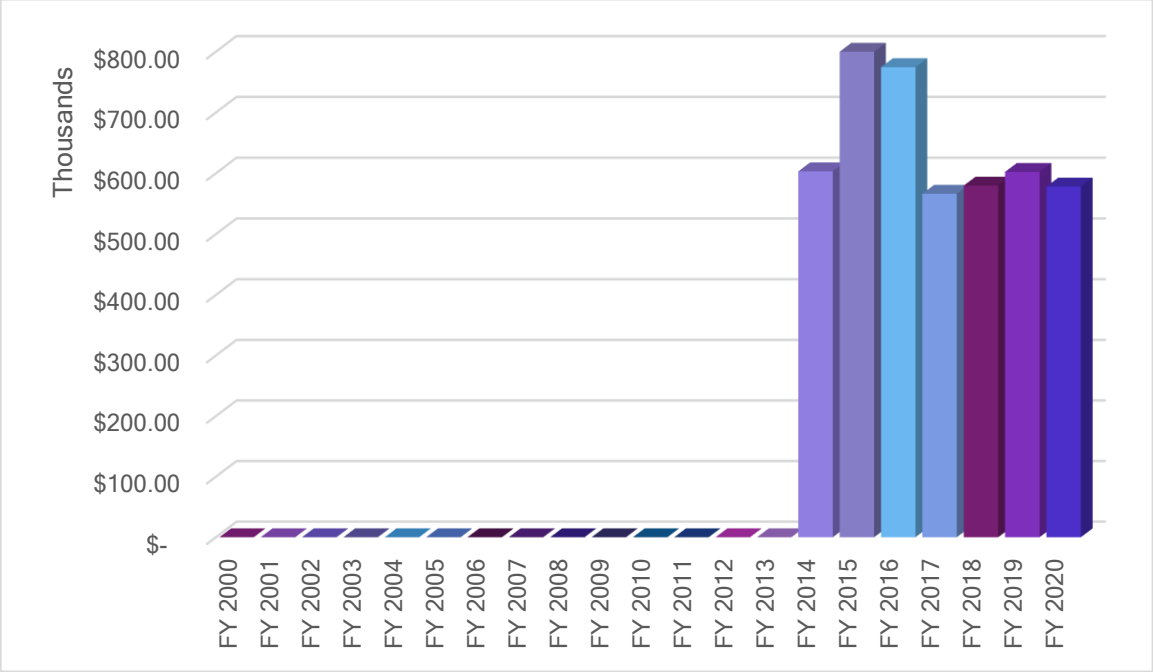


Figure 125 - Facilities Maintenance - Water Sewer Fund - Expense History

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 water systems
* Completed phase one of the LAS improvement and upgrade project
* Began a meter dial exchange program to upgrade all meters to radio read

Challenges:

* Transition of meter reading staff has caused some delays and billing issues

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	1,040,135	1,230,767	1,396,515	1,213,492	1,328,650	9.49%
Services & Contracts	1,890,264	1,791,109	1,780,839	1,766,437	2,113,339	19.64%
Supplies & Materials	755,418	891,853	900,695	625,706	900,320	43.89%
Capital Outlay	-	(40,228)	(763,392)	-	-	0.00%
Debt Service	65,232	56,885	71,181	69,000	64,000	(7.25)%
Total	3,751,049	3,930,387	3,385,838	3,674,635	4,406,309	19.91%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	19	20	20	20	21	21	24	21	0.00%

Return to Table of Contents

Water Sewer Fund - Water Sewer Operations

Performance Measure	FY 2018	FY 2019	FY 2020	Commission Goal
Goal: To upgrade or modernize the wastewater plant to meet permit demands Measure: % of work completed	70%	90%	100%	CGIV: Efficient, Effective and Responsive Service
Goal: To connect and loop the distribution system on the north and east sides Measure: % of work completed	10%	15%	20%	CGI: Citizen Safety and Quality of Life CGIV: Efficient, Effective and Responsive Service
Goal: To convert all meters to radio read Measure: % of meters converted	50%	65%	85%	CGIII: Financial Strength CGIV: Efficient, Effective and Responsive Service
Goal: To GPS at least 50% of all water meters with an accurate GPS point Measure: % of water meters with accurate GPS points	0%	0%	25%	CGIV: Efficient, Effective and Responsive Service

Return to Table of Contents

Water Sewer Fund - Water Sewer Operations

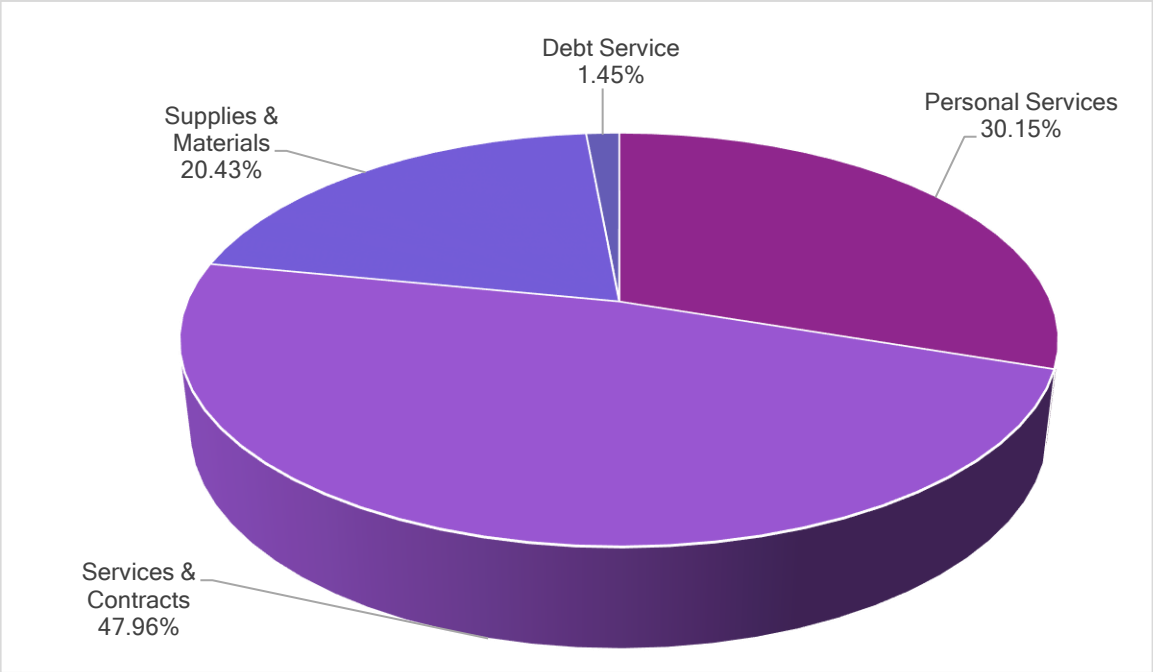


Figure 126 - Water Sewer Operations - Water Sewer Fund - Expenses by Type

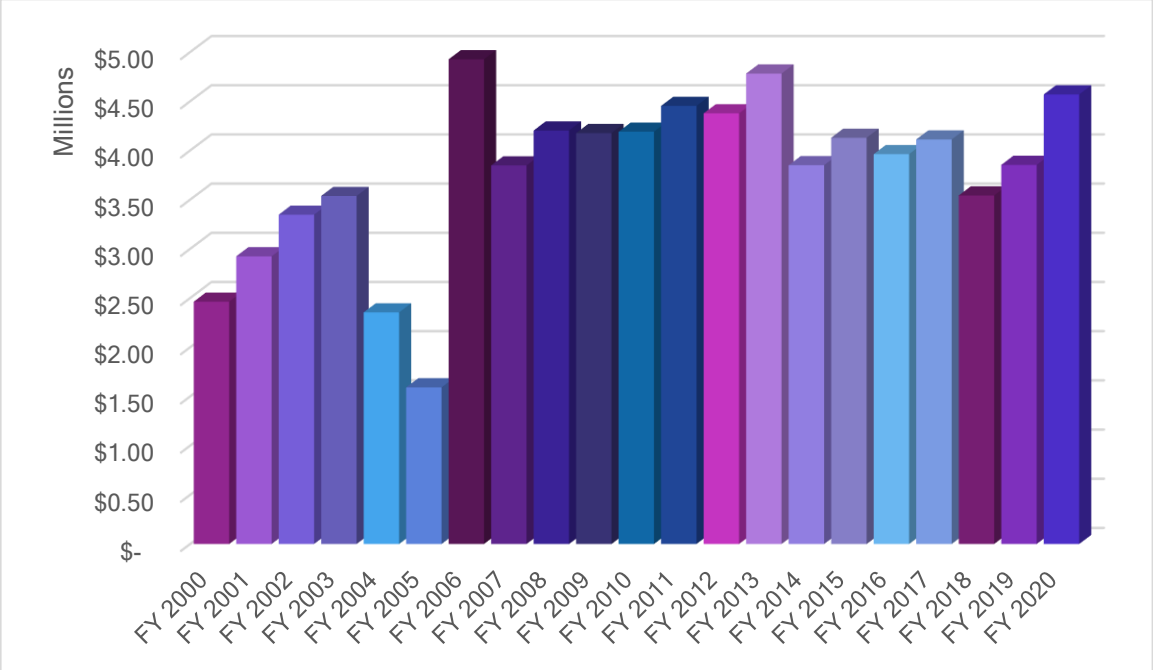


Figure 127 - Water Sewer Operations - Water Sewer Fund - Expense History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	60,839	228,845	186,271	205,673	10.15%
Services & Contracts	-	10,128	52,828	35,075	38,823	10.69%
Supplies & Materials	-	19,017	37,013	44,100	60,395	36.95%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	89,985	318,686	265,896	304,891	14.67%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	-	-	3	3	3	3	3	3	0.00%

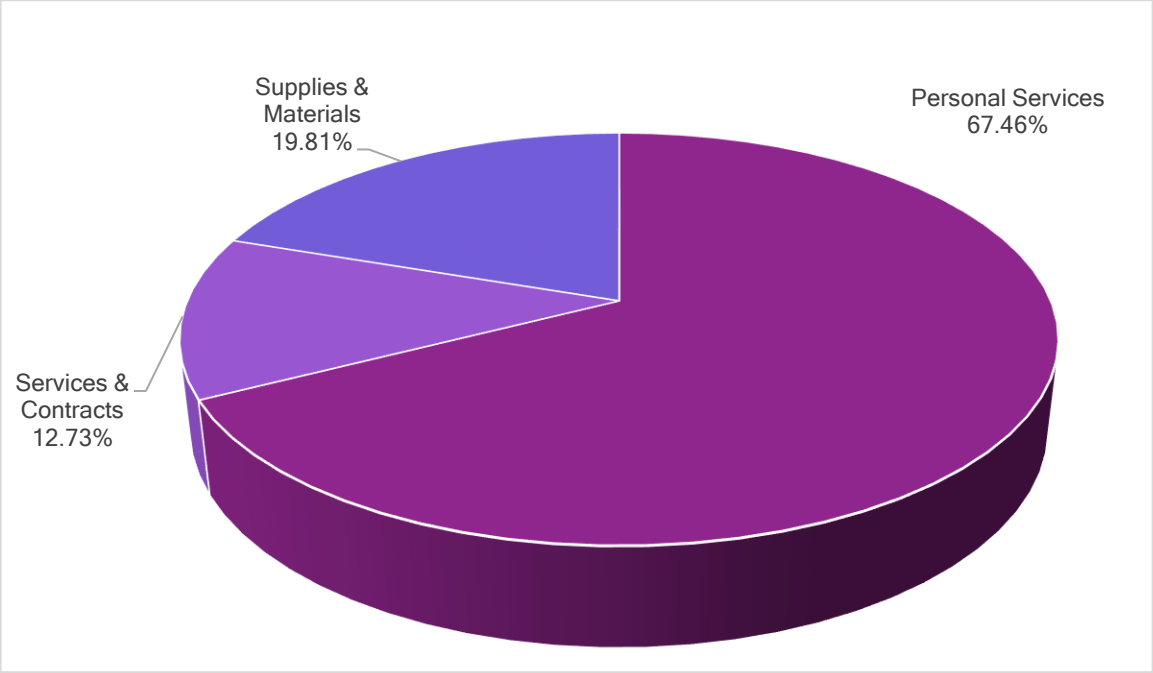


Figure 128 - Water Sewer Moody - Water Sewer Fund - Expenses by Type

Return to Table of Contents

Water Sewer Fund - Water Sewer Moody

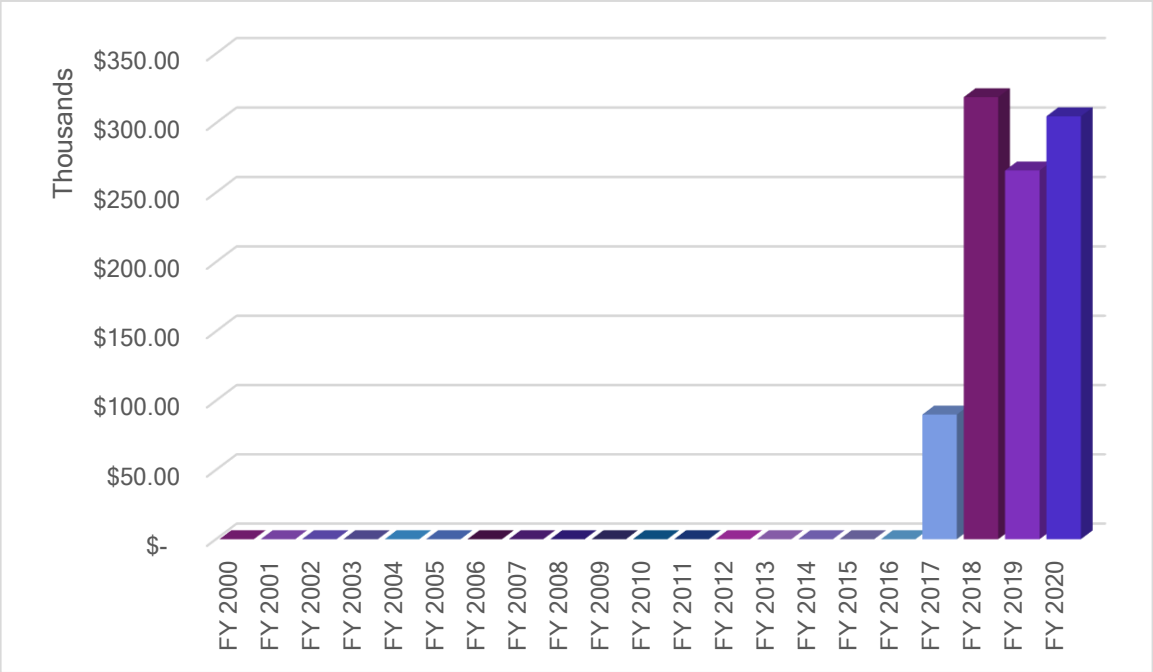


Figure 129 - Water Sewer Moody - Water Sewer Fund - Expense History

Return to Table of Contents

Landfill Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Miscellaneous							
Miscellaneous - Other	11.9	8.2	6.2	10.0	10.0	6.5	(35.00)%
	11.9	8.2	6.2	10.0	10.0	6.5	(35.00)%
Non-operating							
Solid Waste Host Fees	356.5	389.4	358.5	375.0	375.0	877.5	134.00%
	356.5	389.4	358.5	375.0	375.0	877.5	134.00%
Total Landfill Fund	368.4	397.6	364.7	385.0	385.0	884.0	129.61%

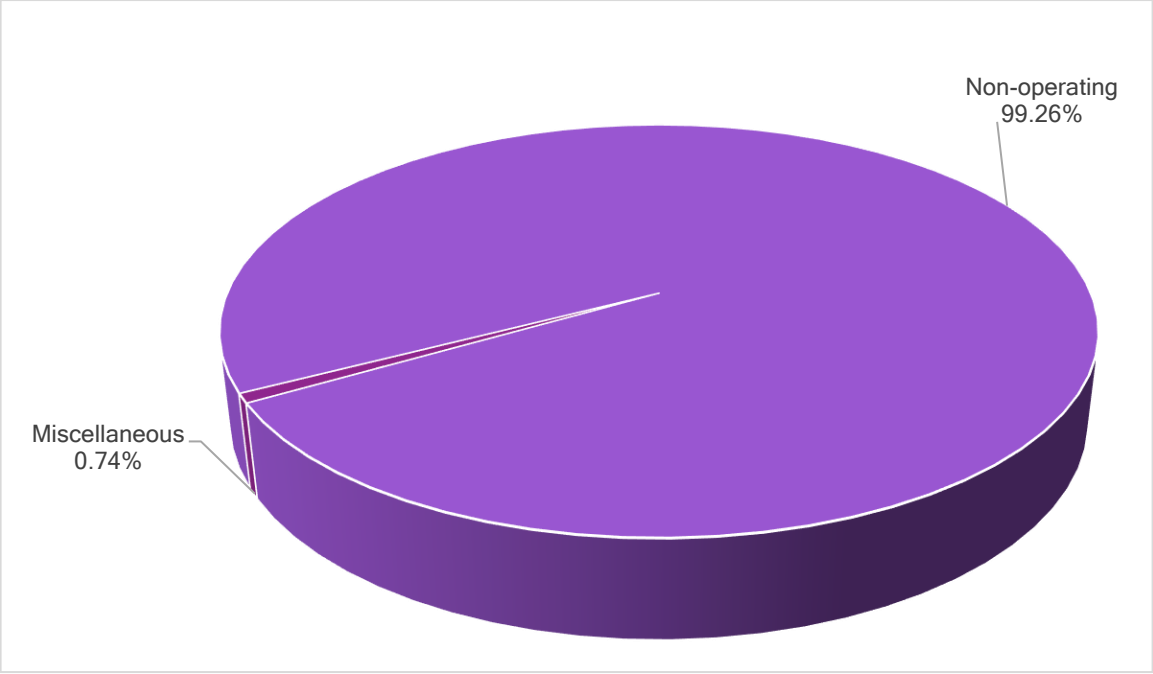


Figure 130 - Landfill Fund - Revenues by Type

Return to Table of Contents

Landfill Fund - Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	-	-	-	-	-	22.0	100.00%
Life Insurance	-	-	-	-	-	0.2	100.00%
Retirement	-	-	-	-	-	11.3	100.00%
Salaries - Regular	-	-	-	-	-	11.3	100.00%
Social Security	-	-	-	-	-	5.6	100.00%
Workers Compensation	-	-	-	-	-	6.2	100.00%
	-	-	-	-	-	120.5	100.00%
Services & Contracts							
Appropriations	60.0	60.0	60.0	60.0	60.0	35.0	(41.67)%
Contractual Services - Other	-	-	-	-	-	5.0	100.00%
Fleet Rental	-	-	-	-	-	5.0	100.00%
Postage & Shipping	-	-	-	-	-	-	0.00%
Road Maintenance - Other	-	-	(2.9)	45.0	30.0	30.0	(33.33)%
Uniforms	-	-	-	-	-	0.3	100.00%
Utilities - Cell Phones/Pagers	-	0.3	-	-	-	1.0	100.00%
Utilities - Electricity	-	0.5	0.6	0.6	0.6	0.6	(1.60)%
Utilities - L P Fuel	-	-	-	-	-	-	0.00%
	60.0	60.9	57.8	105.6	90.6	76.8	(27.21)%
Supplies & Materials							
Chemical Supplies	-	-	-	-	-	-	0.00%
Program Supplies	-	-	-	-	-	1.0	100.00%
Safety Items	-	-	-	-	-	0.5	100.00%
Small Tools & Equipment	-	-	-	0.5	0.5	3.3	550.00%
	-	-	0.1	0.5	0.5	4.8	850.00%
Capital Outlay							
Professional Services	(4.1)	(15.7)	-	30.0	37.5	37.5	25.00%
	(4.1)	(15.7)	-	30.0	37.5	37.5	25.00%
Operating Transfers							
Transfer Out - General Fund	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Transfer Out - Special Svcs.	89.4	-	-	-	-	-	0.00%
	239.4	150.0	150.0	150.0	150.0	150.0	0.00%
Total Landfill Fund	295.3	195.3	207.8	286.1	278.6	389.6	38.20%

Return to Table of Contents

Landfill Fund - Expense Chart

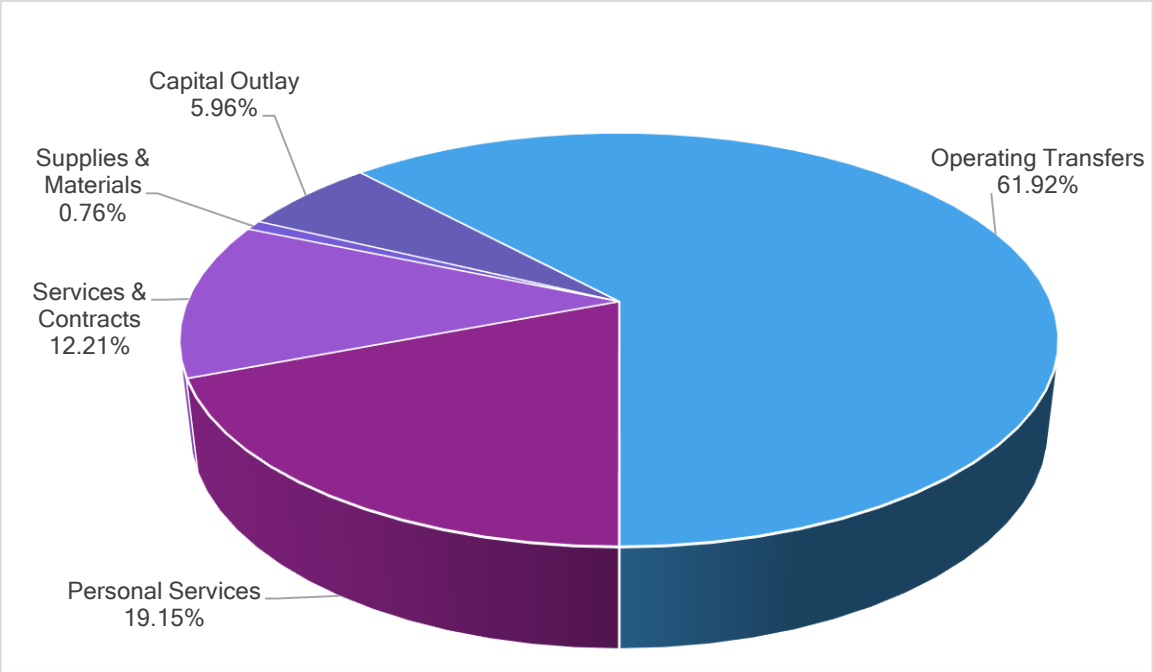


Figure 131 - Landfill Fund - Expenses by Type

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	60,000	60,891	57,756	105,564	65,555	(37.90)%
Supplies & Materials	-	18	56	500	250	(50.00)%
Capital Outlay	(4,104)	(15,657)	-	30,000	37,500	25.00%
Debt Service	-	-	-	-	-	0.00%
Total	55,896	45,252	57,812	136,064	103,305	(24.08)%

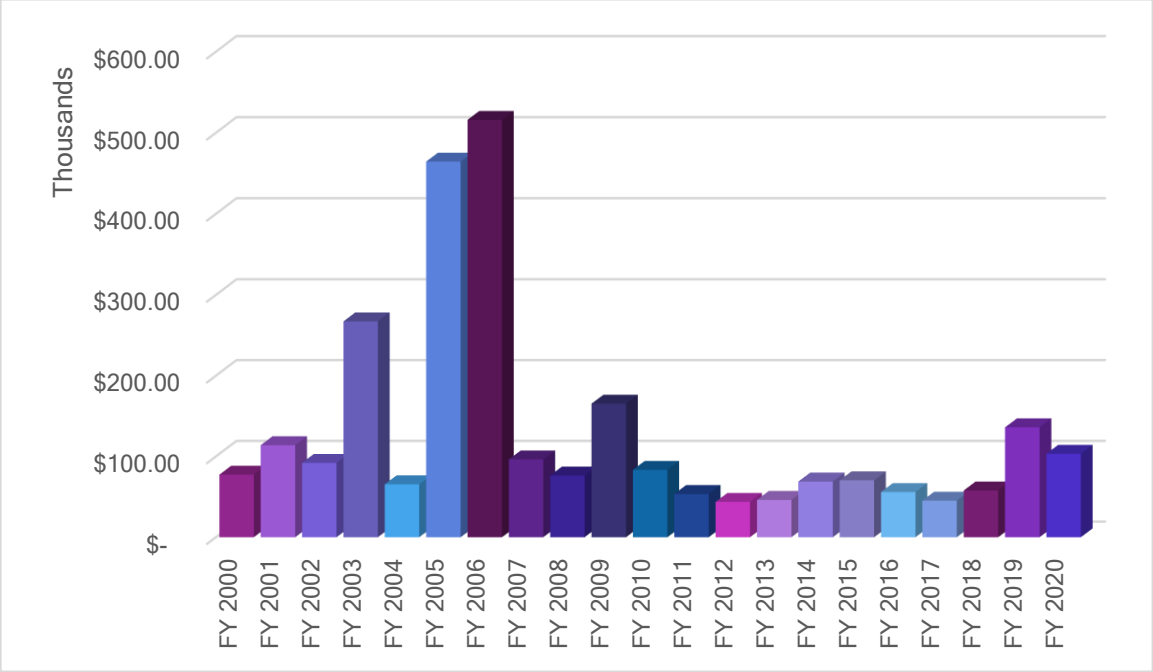


Figure 132 - Landfill - Landfill Fund - Expense History

Return to Table of Contents

Landfill Fund – Litter & Beautification Program

Over the past several years, the Board has expressed concerns over litter and beautification in the unincorporated area. With the increase in solid waste host fees, the Board asked staff for a plan for a program to address the issue. If successful, the plan is to make the program county-wide in the coming years.

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	120,525	100.00%
Services & Contracts	-	-	-	-	11,284	100.00%
Supplies & Materials	-	-	-	-	4,500	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	-	-	-	136,309	100.00%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Total	-	-	-	-	-	-	-	2	100.00%

Return to Table of Contents

Landfill Fund - Litter & Beautification Program

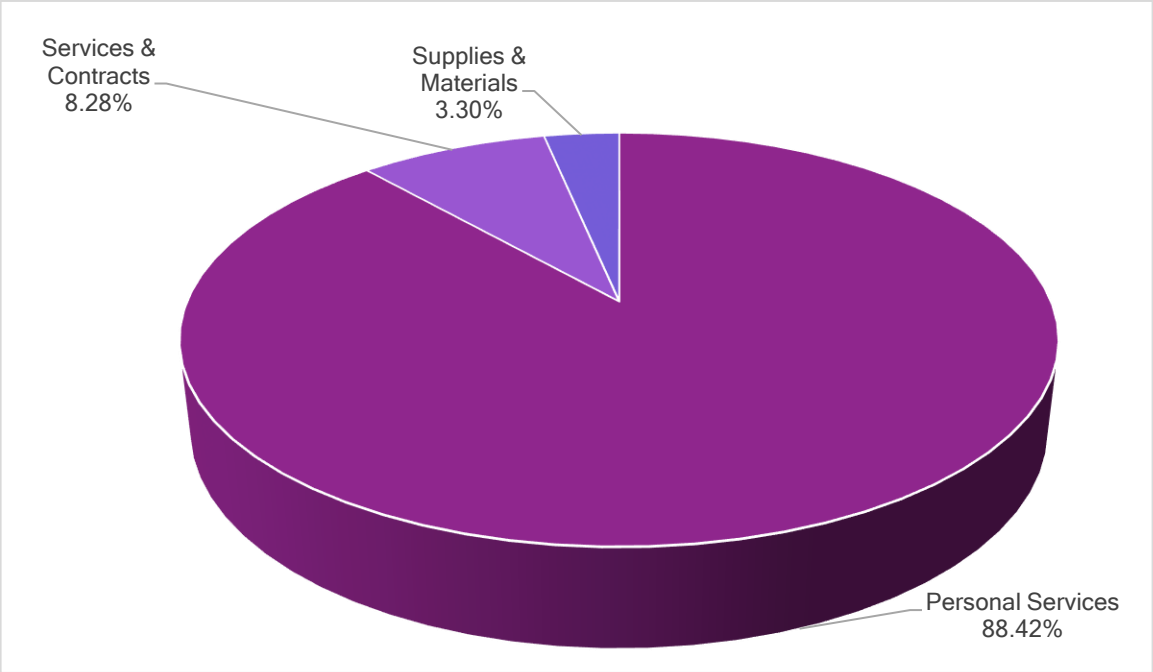


Figure 133 - Litter & Beautification Program - Landfill Fund - Expenses by Type

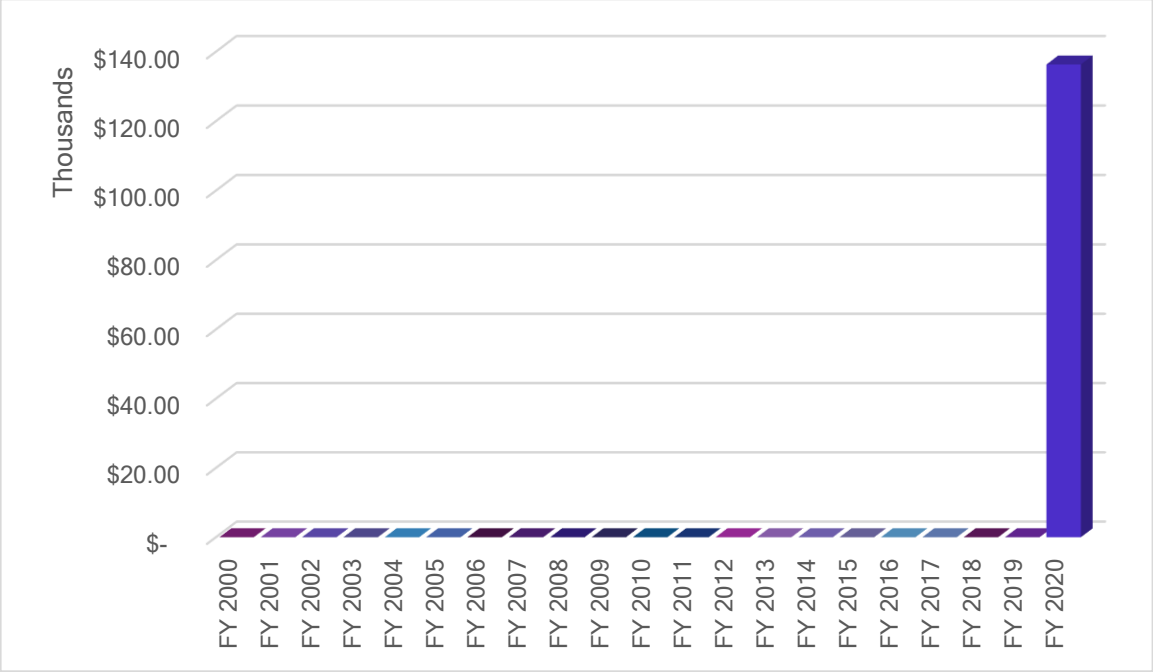


Figure 134 - Litter & Beautification Program - Landfill Fund - Expense History

Return to Table of Contents

Tax Lighting District Fund - Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Charges for Service							
Basic Lighting Fee	53.9	53.8	73.5	62.3	62.3	86.0	38.10%
Decorative Lighting Fee	229.6	236.6	258.6	261.6	261.6	280.0	7.02%
Enhanced Lighting Fee	-	-	-	46.2	46.2	55.0	18.96%
	283.5	290.4	332.0	370.1	370.1	421.0	13.74%
Miscellaneous							
Insurance Reimbursement	-	-	1.9	-	-	-	0.00%
	-	-	1.9	-	-	-	0.00%
Total Tax Lighting Districts	283.5	290.4	333.9	370.1	370.1	421.0	13.74%

Tax Lighting District Fund - Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Services & Contracts							
Advertising	-	-	0.1	0.1	0.1	0.1	(57.14)%
Printing	-	-	-	0.5	0.5	-	(100.00)%
Utilities - Electricity	304.9	326.2	337.2	334.0	355.0	355.0	6.29%
	305.0	326.3	337.3	334.6	355.6	355.1	6.10%
Total Tax Lighting Districts	305.0	326.3	337.3	334.6	355.6	355.1	6.10%

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	304,972	326,288	337,342	334,640	355,060	6.10%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	304,972	326,288	337,342	334,640	355,060	6.10%

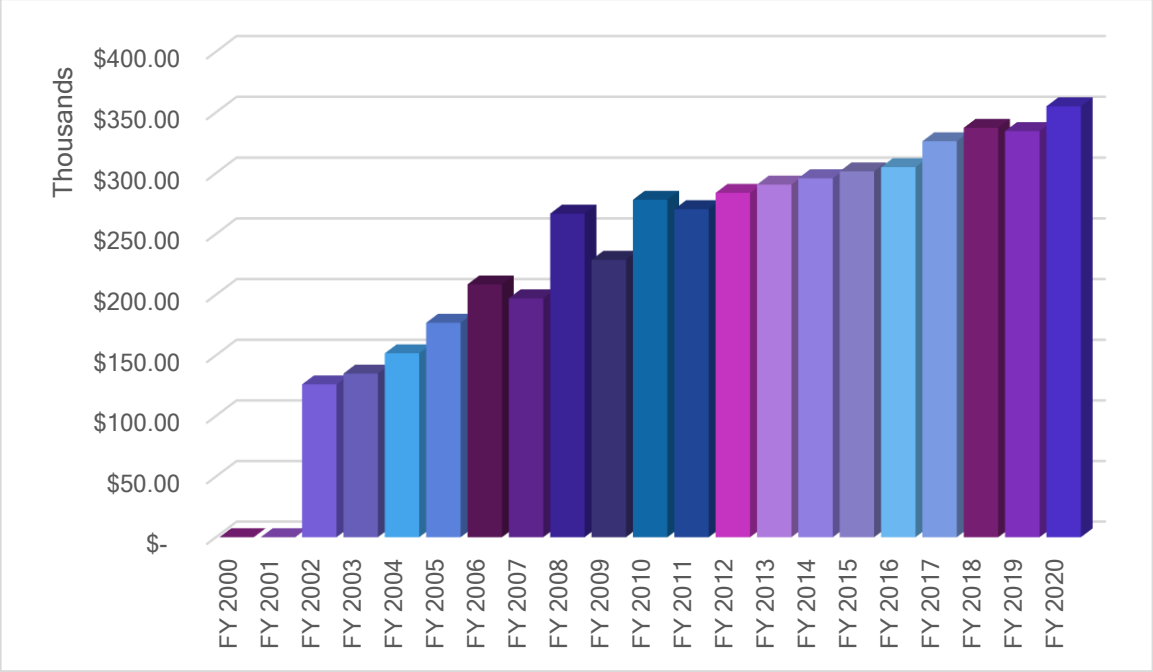


Figure 135 - Tax Lighting Districts - Tax Lighting District Fund - Expense History

Return to Table of Contents

Equipment Maintenance Fund

Revenues by Source

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Charges for Service							
Recycling Sales	0.6	0.5	0.4	0.5	0.5	0.5	0.00%
PW - Motor Services	115.3	123.5	157.5	120.0	120.0	120.0	0.00%
	115.9	124.0	157.8	120.5	120.5	120.5	0.00%
Miscellaneous							
Rent - Other	2,776.4	2,839.7	2,328.9	2,439.7	2,426.2	2,431.2	(0.35)%
	2,776.4	2,839.7	2,328.9	2,439.7	2,426.2	2,431.2	(0.35)%
Operating Transfers							
Transfer In - Fleet Fund	747.9	-	-	-	-	-	0.00%
	747.9	-	-	-	-	-	0.00%
Total Equipment Maint. Fund	3,640.2	2,963.7	2,486.7	2,560.2	2,546.7	2,551.7	(0.33)%

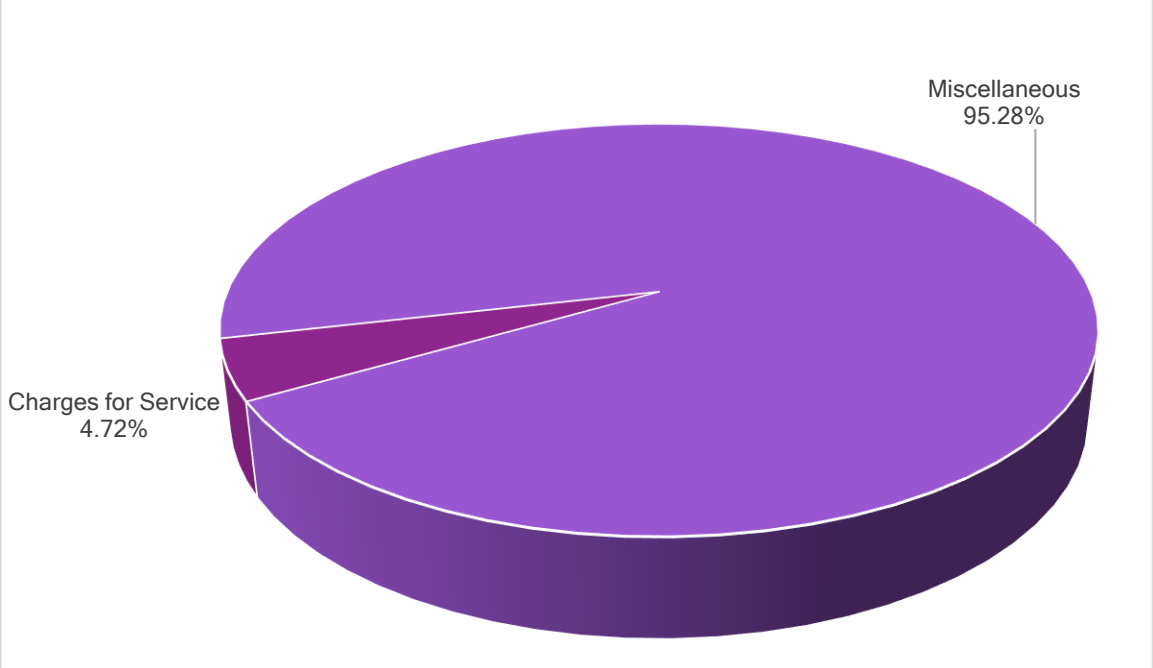


Figure 136 - Equipment Maintenance Fund - Revenues by Type

Return to Table of Contents

Equipment Maintenance Fund

Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Personal Services							
Health Insurance	58.6	73.0	103.3	72.0	99.0	99.0	37.50%
Life Insurance	0.8	0.8	0.7	0.8	0.8	0.8	0.00%
Retirement	45.9	50.1	45.2	50.3	52.7	52.7	4.76%
Salaries - Regular	300.8	300.3	313.9	341.6	357.3	357.3	4.59%
Social Security	21.6	22.6	22.2	24.4	25.6	25.6	4.90%
Workers Compensation	8.2	8.7	8.4	9.1	7.8	7.8	(14.85)%
	436.0	455.6	493.7	498.3	543.2	543.2	9.01%
Services & Contracts							
Advertising	-	-	-	-	-	-	0.00%
Compressed Natural Gas	0.6	7.2	4.3	6.5	6.5	6.5	0.00%
Contractual Services - Other	-	0.7	2.0	1.3	1.6	1.5	15.38%
Depreciation Expense	106.7	104.5	84.0	110.0	110.0	75.0	(31.82)%
Ed. & Training - Seminar	-	0.4	-	1.9	1.9	1.9	0.00%
Ed. & Training - Travel	-	0.1	-	0.5	0.5	0.5	0.00%
Facilities - Repair/Maint.	12.2	18.0	2.9	7.2	6.5	6.5	(9.72)%
Fees - Organizations	-	-	-	1.5	1.5	1.5	0.00%
Fleet Rental	24.5	30.1	33.2	26.6	19.6	19.6	(26.35)%
Gasoline & Diesel Fuel	876.4	876.6	1,041.7	850.0	850.0	1,000.0	17.65%
Other Equip. - Repair/Maint.	-	3.4	1.3	1.5	17.7	17.7	1080.00%
Parts, Tires & Lubricants	1,072.2	652.2	533.9	800.0	800.0	600.0	(25.00)%
Rent/Lease	-	1.9	1.7	0.6	0.6	0.6	0.00%
Subscriptions	-	-	1.2	-	3.2	3.2	100.00%
Tag & Title	-	0.1	-	-	-	-	0.00%
Technology Fleet Rental	-	2.7	1.4	1.2	4.8	4.8	307.44%
Tire Disposal	1.4	1.7	0.7	2.0	2.5	2.5	25.00%
Uniforms	1.4	1.2	0.4	1.5	1.5	1.5	0.00%
Utilities - Cell Phones/Pagers	0.8	0.8	1.2	1.1	1.3	1.3	18.25%
Utilities - Electricity	2.7	3.2	2.6	2.7	2.6	2.6	(3.13)%
Vehicle/Equip. - Repair/Maint.	-	201.0	167.6	215.0	215.0	200.0	(6.98)%
	2,099.2	1,905.8	1,880.3	2,031.3	2,047.5	1,947.4	(4.13)%
Supplies & Materials							
Janitorial Supplies	0.1	2.3	1.9	1.4	1.6	1.6	14.29%
Office Supplies	-	-	-	-	-	-	0.00%
Program Supplies	15.7	15.0	6.0	9.0	10.1	8.5	(5.56)%
Safety Items	0.2	0.5	0.7	0.3	0.3	0.3	0.00%
Small Tools & Equipment	9.4	9.9	5.0	10.9	9.0	9.0	(17.03)%
	25.4	27.7	13.5	21.5	20.9	19.4	(10.00)%

Return to Table of Contents

Equipment Maintenance Fund

Expenses by Type/Line

(thousands)	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Budget	Percent Change
Capital Outlay							
Other Capital Equipment	3.0	-	-	-	-	-	0.00%
	3.0	-	-	-	-	-	0.00%
Non-operating							
Other Interest	1.2	0.5	0.3	-	-	-	0.00%
	1.2	0.5	0.3	-	-	-	0.00%
Total Equipment Maint. Fund	2,564.9	2,389.6	2,387.8	2,551.0	2,611.7	2,510.0	(1.61)%

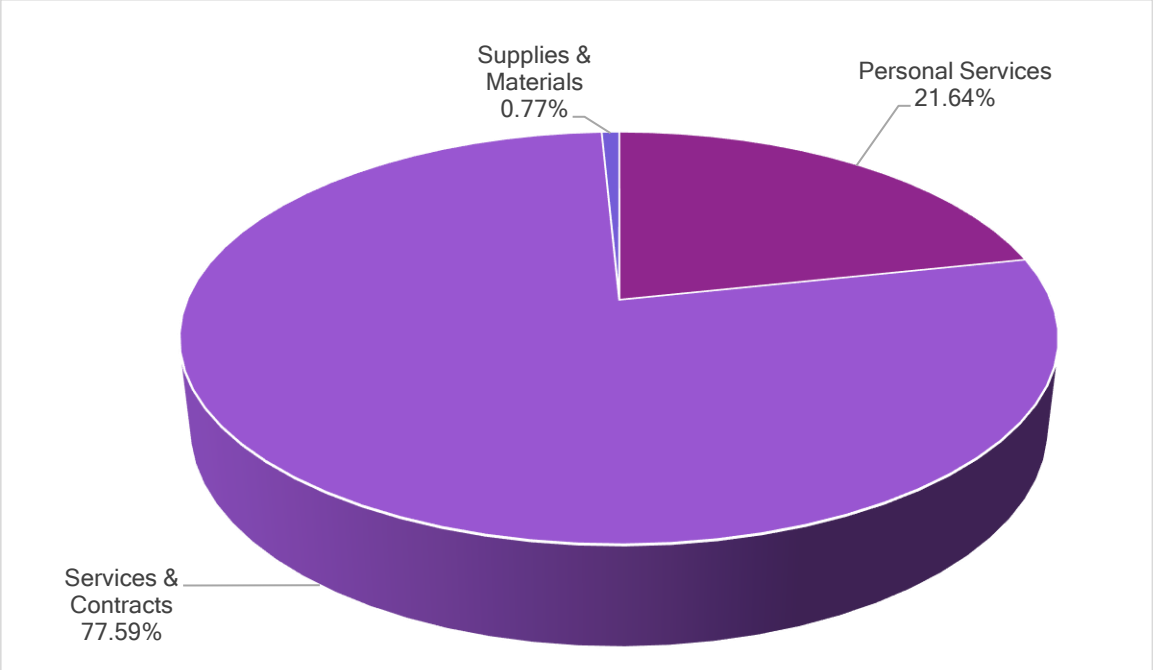


Figure 137 - Equipment Maintenance Fund - Expenses by Type

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:

* Implemented technology upgrades to improve communication with customers

Challenges:

* Age of fleet
* Staff unable to complete advanced training due to workload and staffing

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	436,010	455,555	493,735	498,277	543,194	9.01%
Services & Contracts	2,085,051	1,884,323	1,871,134	2,022,368	1,921,443	(4.99)%
Supplies & Materials	13,326	13,601	6,752	13,310	9,610	(27.80)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	2,534,386	2,353,480	2,371,622	2,533,955	2,474,247	(2.36)%

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 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 2018	FY 2019	FY 2020	Commission Goal
Goal: To maintain ASE and EVT certifications with at least 1 mechanic Measure: # of mechanics with ASE and EVT certifications	2	2	2	CGIV: Efficient, Effective and Responsive Service
Goal: To provide 8 hours of training per employee monthly Measure: # of hours of training provided	8	8	8	CGI: Citizen Safety and Quality of Life
Goal: To perform preventative maintenance on at least 5 vehicles daily Measure: Average # of vehicles receiving PMs per day	5	5	5	CGIII: Financial Strength
Goal: To reduce downtime by 5% annually Measure: % of downtime	5%	5%	5%	CGIII: Financial Strength

Return to Table of Contents

Equipment Maintenance Fund - Shop Maintenance

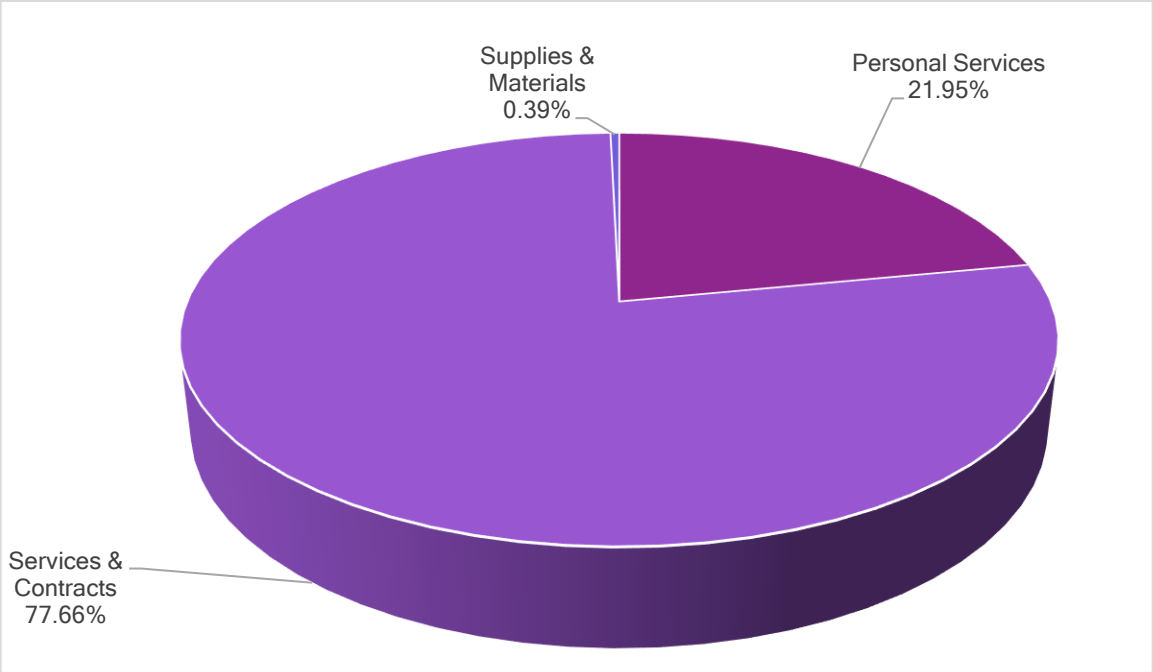


Figure 138 - Shop Maintenance - Equipment Maintenance Fund - Expenses by Type

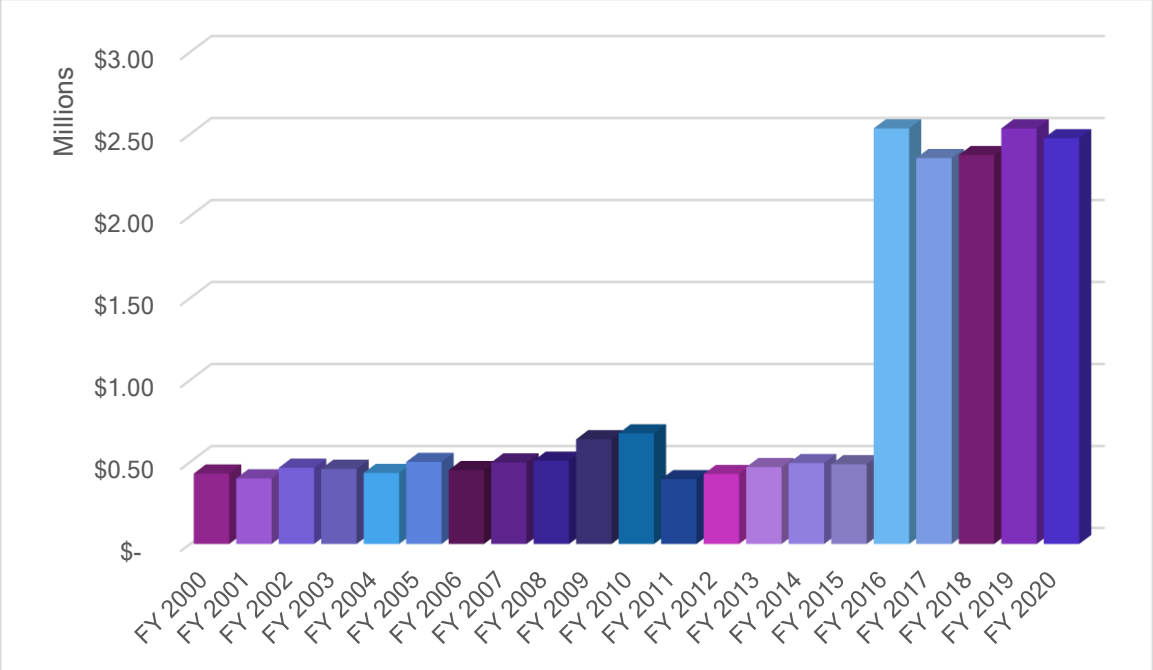


Figure 139 - Shop Maintenance - Equipment Maintenance Fund - Expense History

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 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	14,153	21,525	9,143	8,884	25,980	192.44%
Supplies & Materials	12,087	14,068	6,773	8,200	9,750	18.90%
Capital Outlay	3,000	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	29,240	35,593	15,917	17,084	35,730	109.14%

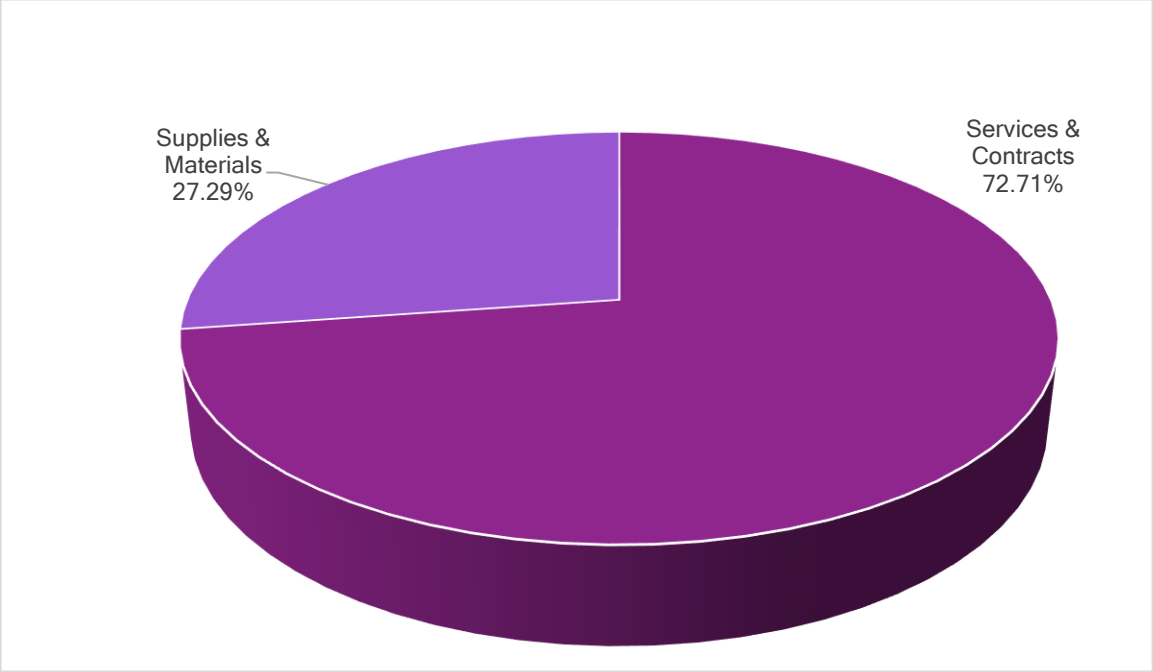


Figure 140 – Fuel Center – Equipment Maintenance Fund - Expenses by Type

Return to Table of Contents

Equipment Maintenance Fund - Fuel Center

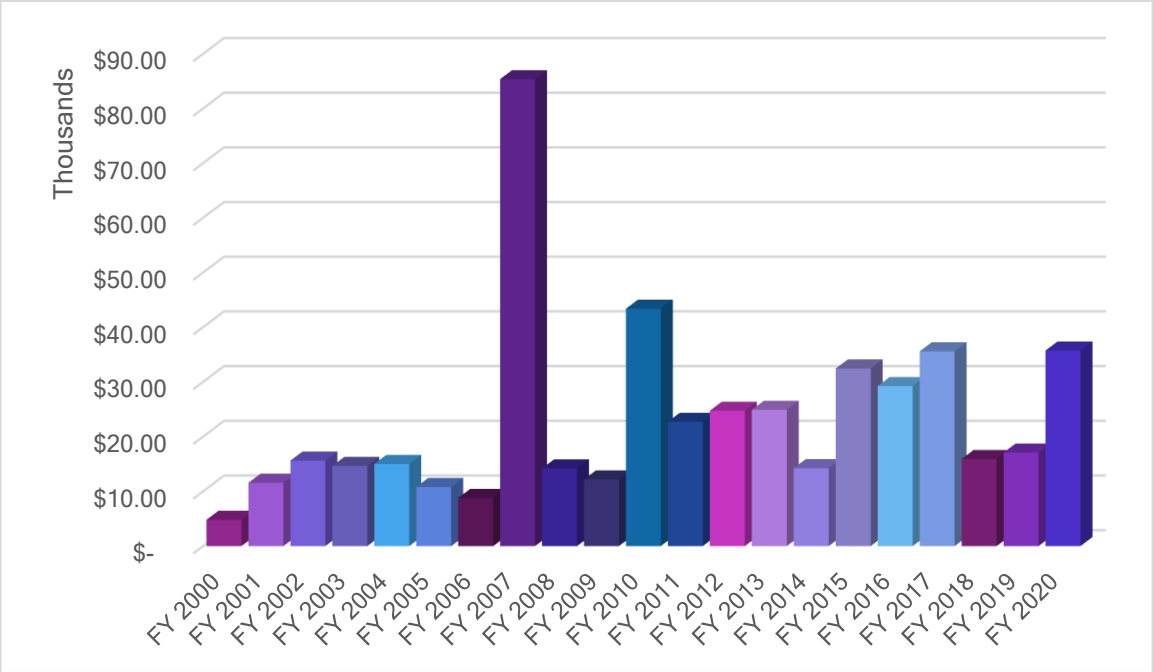


Figure 141 - Fuel Center - Equipment Maintenance Fund - Expense History

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.

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	3,712,470	6,249,429	7,853,004	6,006,860	6,971,660	16.06%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	3,712,470	6,249,429	7,853,004	6,006,860	6,971,660	16.06%

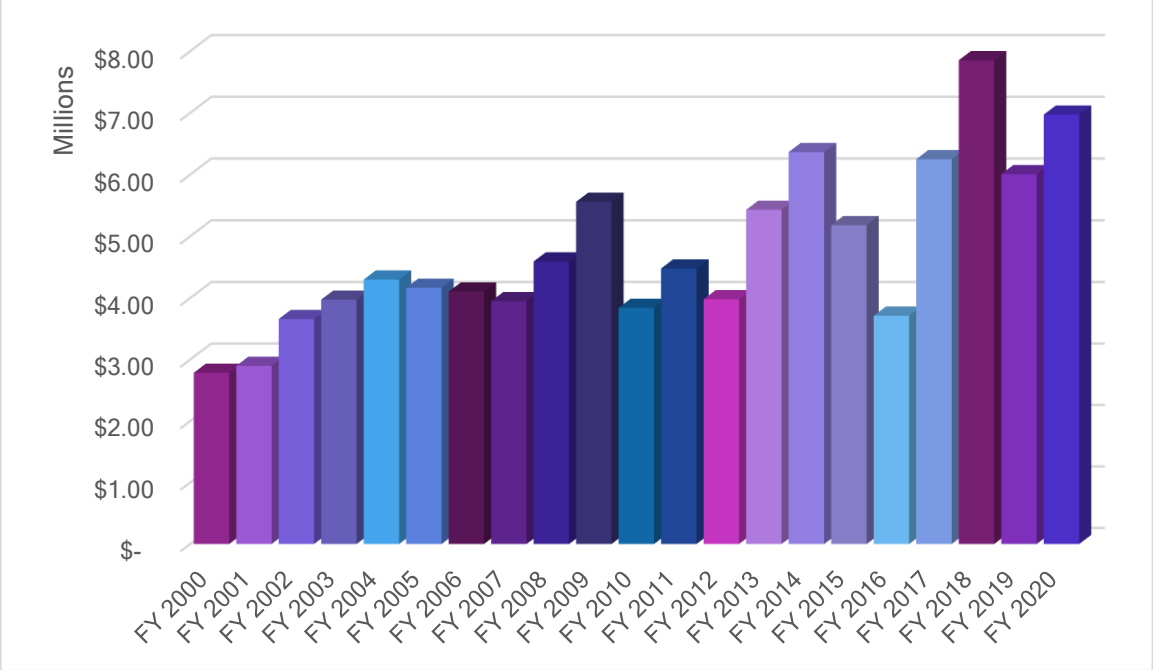


Figure 142 - Health Insurance - Health Insurance Fund - Expense History

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.

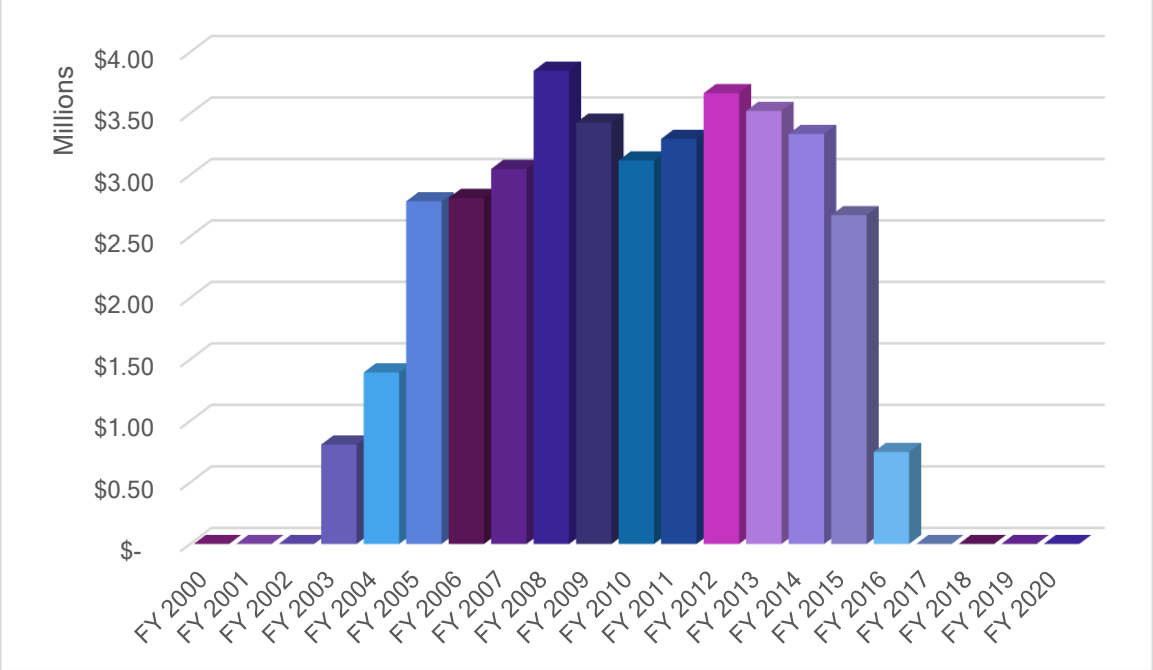


Figure 143 - Fleet Manager - Fleet Manager Fund - Expense History

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.

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	661,048	908,775	308,031	571,708	522,607	(8.59)%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	661,048	908,775	308,031	571,708	522,607	(8.59)%

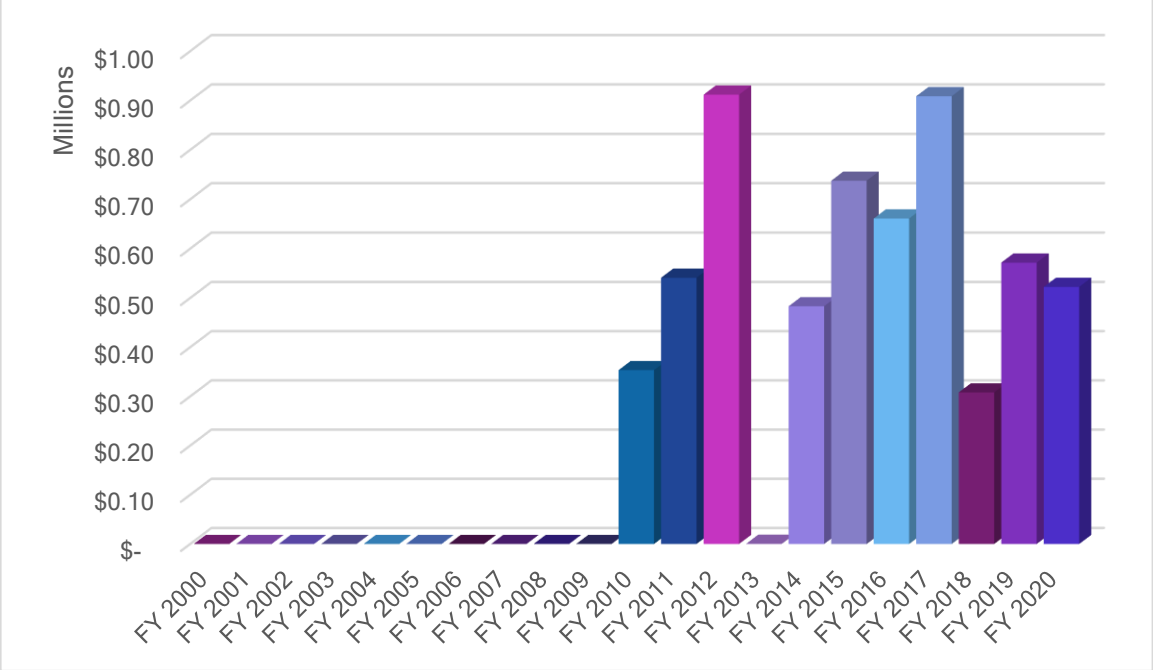


Figure 144 – Workers Compensation – Workers Compensation Fund - Expense History

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.

Expenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	279,995	499,174	613,400	628,300	2.43%
Supplies & Materials	-	121,161	116,991	110,050	110,100	0.05%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	401,156	616,166	723,450	738,400	2.07%

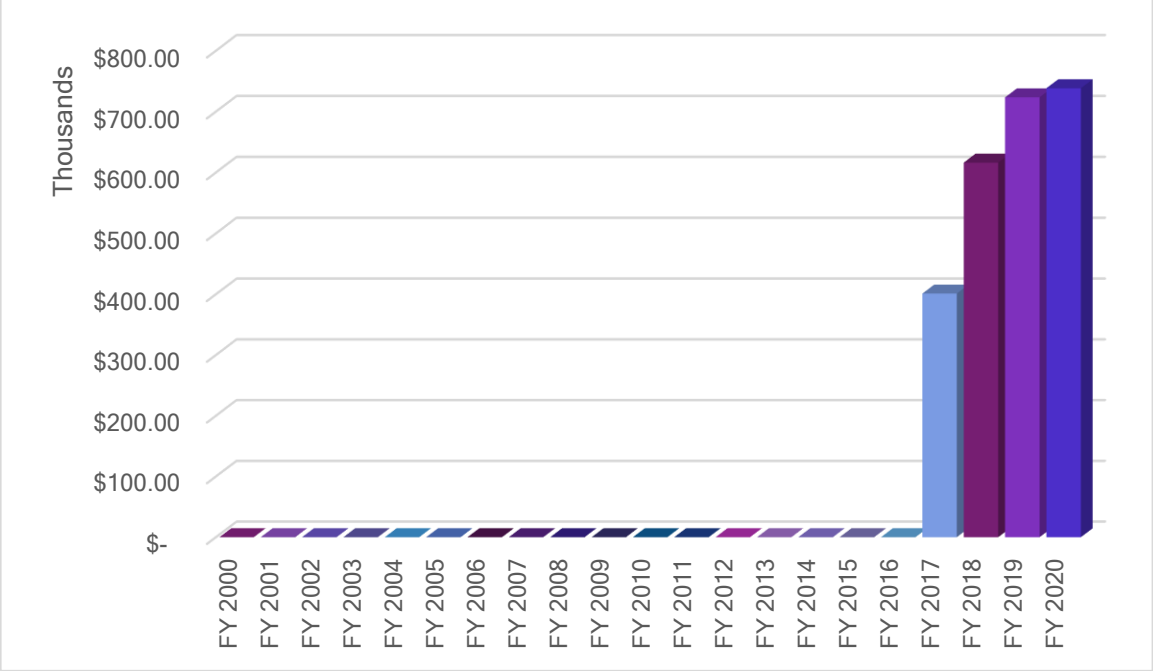


Figure 145 - Technology Fleet - Technology Fleet Fund - Expense History

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
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%
	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	1	0.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
	4	3	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	1	0.00%
	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%
Asst. Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Election Technician	-	-	-	1	1	1	1	1	0.00%
Voter Registration Tech.	1	1	1	-	-	-	-	-	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Part Time Clerk	2	2	2	2	2	2	2	2	0.00%
	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	1	0.00%
Accountant	-	-	-	-	-	-	-	1	100.00%
Purchasing Agent	1	1	1	1	1	1	1	1	0.00%
Sr. AR Technician	1	1	1	1	1	1	1	1	0.00%
Sr. AP Technician	1	1	1	1	1	1	1	1	0.00%
Accounting Clerk	1	1	1	1	1	1	1	1	0.00%
Accounts Receivable Tech.	1	1	1	1	1	1	1	1	0.00%
Co-Op Student	1	1	1	-	-	-	-	-	0.00%
	8	8	8	7	7	7	7	8	14.29%
Human Resources									
HR Director	1	1	1	1	1	1	1	1	0.00%
HR Analyst	1	1	1	1	1	1	1	1	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Benefit Technician	1	1	1	1	1	1	1	1	0.00%
HR Technician	-	-	-	-	-	-	1	-	0.00%
	4	4	4	4	4	4	5	4	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
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	1	0.00%
Benefit Technician	1	1	1	1	1	1	1	1	0.00%
Human Resource Tech.	-	-	-	-	-	-	1	-	0.00%
	4	4	4	4	4	4	5	4	0.00%
Information Technology									
ITS Director	1	1	1	1	1	1	1	1	0.00%
ITS/Project Manager	-	-	-	-	-	-	1	-	0.00%
Network Administrator	1	1	1	1	1	1	1	1	0.00%
Sr. System Supervisor	-	-	-	-	-	1	1	1	0.00%
System Administrator	1	1	1	1	1	-	-	-	0.00%
Sr. Network Technician	1	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/Admin. Asst.	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	-	-	-	-	-	-	1	-	0.00%
Jr. System Administrator	-	-	1	1	1	1	1	1	0.00%
	7	7	8	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%
Asst. Delinquent Tax Coll.	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	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	2	2	2	2	2	0.00%
Senior Tax Clerk	1	1	1	-	-	-	-	-	0.00%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%
Account Auditor	1	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%
	21	21	21	21	21	21	21	21	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
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	0.00%
Administrative Supervisor	-	-	-	-	-	-	1	-	0.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	3	3	3	3	3	3	-	3	0.00%
Real Property Appraiser I	-	-	-	-	-	-	3	-	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential Team Leader	3	3	3	3	3	3	3	3	0.00%
Commercial Property App.	2	2	2	2	2	2	2	2	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
Sr. Personal Property App.	1	1	1	-	-	-	-	-	0.00%
Mobile Home Digest Coord.	1	1	1	-	-	-	-	-	0.00%
Appraisal Coordinator	1	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	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
	24	24	24	22	22	22	22	22	0.00%
Facilities Maintenance									
Facilities Maint. 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%
Facilities Supervisor	1	1	1	1	1	1	1	1	0.00%
Grounds Maint. Workers	4	4	4	2	2	2	2	2	0.00%
Grounds Maint. Crewleader	1	1	1	1	-	-	-	-	0.00%
Grounds Equip. Operator	3	3	3	1	1	1	1	1	0.00%
	25	25	25	21	20	20	20	20	0.00%
County Engineer									
County Engineer	1	1	1	1	1	1	1	1	0.00%
Environmental Manager	1	1	1	1	1	1	1	1	0.00%
Sr. Project Manager	2	2	2	1	1	1	1	1	0.00%
Sr. Engineering Technician	1	1	1	2	2	2	2	2	0.00%
Stormwater Technician	1	1	1	1	1	1	1	1	0.00%
Engineering Technician	-	-	0.5	0.5	0.5	0.5	0.5	0.5	0.00%
	6	6	6.5	6.5	6.5	6.5	6.5	6.5	0.00%
Superior Court									
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
Bailiff	5	5	5	5	5	5	5	5	0.00%
Official Court Reporter	5	2	2	2	2	2	2	2	0.00%
Law Clerk	2	2	2	2	2	2	2	2	0.00%
	17	14	14	14	14	14	14	14	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Community Corrections									
Corrections Director	1	1	1	1	1	1	1	1	0.00%
Corrections Deputy	-	1	1	-	-	-	-	-	0.00%
	1	2	2	1	1	1	1	1	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	4	4	4	3	3	3	3	3	0.00%
Deputy Clerk	8	8	8	9	9	7	7	7	(22.22)%
Court Clerk	8	8	9	9	9	11	11	11	22.22%
	22	22	23	23	23	23	23	23	0.00%
State Court									
State Court Judge	2	2	2	2	2	2	2	2	0.00%
Judicial Admin. Specialist	1	1	2	2	2	2	2	2	0.00%
Court Reporter	1	1	1	-	-	-	-	-	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Release Services Coord.	-	-	1	1	1	1	1	1	0.00%
Court Reporter/Admin. Clerk	-	1	-	-	-	-	-	-	0.00%
Calendar Clerk	-	-	-	-	-	-	1	1	100.00%
	5	6	7	6	6	6	7	7	16.67%
Solicitor General									
Solicitor	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	1	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%
Evidence Technician	-	-	-	-	-	-	1	-	0.00%
Assistant Solicitor	1	1	1	1	1	1	1	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	1	0.00%
	6	6	6	6	6	6	7	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 Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	1	1	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	6	5	0.00%
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	2	2	100.00%
	11	11	11	11	11	11	13	12	9.09%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
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%
Sr. Deputy Clerk	2	2	2	2	2	2	2	2	0.00%
Deputy Clerk	2	2	2	2	2	2	2	2	0.00%
PT Deputy Clerk	-	-	-	-	1	1	1	1	0.00%
Associate Judge	-	1	-	-	-	-	-	-	0.00%
	6	7	6	6	7	7	7	7	0.00%
Juvenile Court									
Juvenile Court Judge	1	1	1	1	1	1	1	1	0.00%
Juvenile Legal Rep.	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
Alternative Dispute Res.									
ADR Admin. Assistant	-	-	-	1	1	1	1	1	0.00%
	-	-	-	1	1	1	1	1	0.00%
Probation									
Probation Director	-	-	-	1	1	1	1	1	0.00%
Probation Officer	-	-	-	-	5	5	5	5	0.00%
Administrative Assistant	-	-	-	-	1	1	1	1	0.00%
Case Clerk/Probation Aide	-	-	-	-	-	-	1	1	100.00%
Court/Probation Officer	-	-	-	-	1	1	1	1	0.00%
	-	-	-	1	8	8	9	9	12.50%
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	11	11	11	11	11	0.00%
Chief Deputy	1	1	-	-	-	-	-	-	0.00%
Major	1	1	-	-	-	-	-	-	0.00%
	17	17	15	14	14	14	14	14	0.00%
Sheriff - Enforcement									
Captain	4	4	4	5	5	5	5	4	(20.00)%
Lieutenant	9	9	9	9	9	9	9	9	0.00%
Staff Sergeant	9	9	9	10	10	10	10	10	0.00%
Sergeant	10	10	10	10	10	10	10	10	0.00%
Corporal	4	4	3	4	4	4	4	4	0.00%
Investigator	25	23	23	22	22	22	22	21	(4.55)%
Deputy Sheriff	51	51	52	47	47	48	48	48	2.13%
DARE Officer	2	2	2	2	2	2	2	2	0.00%
Resource Officer	6	7	7	10	10	10	10	10	0.00%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
	122	121	121	121	121	122	122	120	(0.83)%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Sheriff - Jail									
Captain	1	1	1	1	1	1	1	1	0.00%
Lieutenant	2	2	-	-	-	-	-	-	0.00%
Staff Sergeant	6	6	5	5	5	5	5	5	0.00%
Sergeant	4	4	4	5	5	5	5	5	0.00%
Corporal	4	4	5	5	5	5	5	5	0.00%
Deputy Sheriff - Transport	-	-	6	6	6	6	6	6	0.00%
Jail Operations Officer	67	67	67	66	66	66	66	64	(3.03)%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Sr. Maintenance Tech.	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	-	(100.00)%
	98	98	102	102	102	102	102	99	(2.94)%
Animal Services									
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Control Field Super.	-	-	-	1	1	1	1	1	0.00%
Animal Control Officer	5	5	5	4	4	4	4	4	0.00%
Sr. Animal Shelter Att.	-	-	1	1	1	1	1	1	0.00%
Animal Shelter Attendant	4	3	3	3	3	3	4	3	0.00%
PT Animal Shelter Att.	4	4	4	4	4	4	5	4	0.00%
	14	14	14	14	14	14	16	14	0.00%
Emergency Management									
EMA Director	1	1	1	1	1	0.5	0.5	0.5	(50.00)%
	1	1	1	1	1	0.5	0.5	0.5	(50.00)%
Coroner									
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	2	2	2	100.00%
	2	2	2	2	2	3	3	3	50.00%
Public Works - Admin.									
Public Works Director	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	2	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	1	0.00%
	6	6	6	6	6	6	6	6	0.00%
Grading									
Grading Supervisor	1	1	1	1	1	1	1	1	0.00%
Motorgrader Operator	6	6	6	6	6	6	6	6	0.00%
	7	7	7	7	7	7	7	7	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Patching									
Patching Crewleader	1	1	1	1	1	1	1	1	0.00%
Road Maint. Worker	2	2	2	2	2	2	2	2	0.00%
	3	3	3	3	3	3	3	3	0.00%
Signs									
Sr. Sign Maint. Worker	1	1	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
Road Maintenance									
Drainage Crew Supervisor	2	2	2	2	2	2	2	2	0.00%
Mowing Equip. Operator	3	3	3	3	3	3	3	3	0.00%
Sr. Heavy Equip. Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
Heavy Equip. 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	1	0.00%
Road Superintendent	1	1	-	-	-	-	-	-	0.00%
	27	27	26	26	26	26	26	26	0.00%
Road Construction									
Const./Transport Super.	1	1	1	1	1	1	1	1	0.00%
Transport Crewleader	1	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	1	1	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	5	5	0.00%
	9	9	9	9	9	9	9	9	0.00%
Total General Fund	495	493	496.5	488.5	495.5	497	507	496	0.00%
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%
	2	2	2	2	2	2	2	2	0.00%
DUI Accountability Court									
DUI Court Coordinator	-	-	1	1	1	1	1	1	0.00%
	-	-	1	1	1	1	1	1	0.00%
Solicitor - VAWA									
Assistant Solicitor	-	-	-	-	1	1	1	1	0.00%
	-	-	-	-	1	1	1	1	0.00%
ADR									
ADR Administrative Asst.	1	1	1	-	-	-	-	-	0.00%
Secretary	1	1	1	1	1	1	1	1	0.00%
	2	2	2	1	1	1	1	1	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Sheriff - HEAT									
Deputy Sheriff - HEAT	-	3	3	3	3	-	-	-	(100.00)%
	-	3	3	3	3	-	-	-	(100.00)%
Solicitor - VOCA									
Victim Advocate	1	2	2	2	2	2	2	2	0.00%
	1	2	2	2	2	2	2	2	0.00%
Jail Operations									
Maintenance Coordinator	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
911 Center									
911 Director	1	1	1	1	1	1	1	1	0.00%
Operations Supervisor	1	1	1	1	1	1	1	1	0.00%
Asst. Operations Supervisor	-	-	-	-	-	-	1	-	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Asst. 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%
Telecom. Specialist	11	11	13	13	13	13	13	13	0.00%
Telecom. Operator	11	12	13	13	13	13	13	14	7.69%
System Manager	1	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
PT Telecom. Specialist	1	1	1	1	1	1	1	1	0.00%
PT Telecom. Technician	1	-	-	-	-	-	-	-	0.00%
	38	38	41	41	41	41	42	42	2.44%
Victim/Witness									
Sr. Victim Advocate	1	1	1	1	1	1	1	1	0.00%
PT Admin. Secretary	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
Fire Rescue									
Fire Chief	1	1	1	1	1	0.5	0.5	0.5	(50.00)%
Fire Marshall	1	1	1	1	1	1	1	1	0.00%
Fire Prevention Inspector	1	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%
Code Enforcement Officer	4	4	3	3	-	-	-	-	0.00%
Administrative Assistant	-	-	1	1	1	1	1	1	0.00%
Sergeant	3	3	3	3	3	3	3	3	0.00%
Firefighter/Driver	-	-	-	-	-	-	3	-	0.00%
Firefighter/First Responder	9	9	9	9	9	9	6	9	0.00%
	20	20	20	20	17	16.5	17.5	16.5	(2.94)%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Code Enforcement									
Code Enforcement Director	-	-	-	-	-	1	1	1	100.00%
Code Enforcement Officer	-	-	-	-	-	2	2	2	100.00%
Sr. Code Enforcement Off.	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	4	4	4	100.00%
Mosquito Control									
Mosquito Control Tech.	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
County Planner									
County Planner	1	1	1	1	1	1	1	1	0.00%
Engineering Technician	-	-	0.5	0.5	0.5	0.5	0.5	0.5	0.00%
Planner	1	1	1	1	1	1	1	1	0.00%
	2	2	2.5	2.5	2.5	2.5	2.5	2.5	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	1	1	0.00%
Zoning Analyst	1	1	1	-	-	-	-	-	0.00%
Code Enforcement Officer	-	-	-	-	3	-	-	-	(100.00)%
	3	3	3	3	6	3	3	3	(50.00)%
Total Special Revenue	72	76	80.5	79.5	80.5	78	80	79	(1.86)%
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 Maint. Technician	2	2	2	2	1	1	1	1	0.00%
Customer Service Super.	1	1	1	1	1	1	1	1	0.00%
Customer Service Clerk	2	3	3	3	3	3	3	3	0.00%
Utilities Service Worker	10	10	8	8	9	9	12	9	0.00%
Sr. Utilities Maint. Worker	1	1	1	1	2	2	2	2	0.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Sr. Operations Technician	-	-	1	1	1	1	1	1	0.00%
Wastewater Facilities Tech.	-	-	1	1	1	1	1	1	0.00%
	19	20	20	20	21	21	24	21	0.00%
Water Sewer Moody									
Utility Service Worker	-	-	1	1	1	1	1	1	0.00%
Sr. Utility Maint. Worker	-	-	1	1	1	1	1	1	0.00%
Utility Operations Super.	-	-	1	1	1	1	1	1	0.00%
	-	-	3	3	3	3	3	3	0.00%

Return to Table of Contents

Approved Positions

Positions	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Actual	FY 2020 Request	FY 2020 Budget	Percent Change
Litter & Beautification									
Litter Worker	-	-	-	-	-	-	-	1	100.00%
Litter Supervisor	-	-	-	-	-	-	-	1	100.00%
	-	-	-	-	-	-	-	2	100.00%
Total Enterprise Funds	19	20	23	23	24	24	27	26	8.33%
Shop Maintenance									
Mechanic	3	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 Coordinator	1	1	1	1	1	1	1	1	0.00%
Lead Sr. Mechanic	-	-	-	1	1	1	1	1	0.00%
Sr. Mechanic	2	2	2	1	1	1	1	1	0.00%
Mechanic's Helper	1	1	1	1	1	1	1	1	0.00%
	9	9	9	9	9	9	9	9	0.00%
Total Internal Service Funds	9	9	9	9	9	9	9	9	0.00%
Total Positions	595	598	609	600	609	608	623	610	0.16%

Return to Table of Contents

Millage History

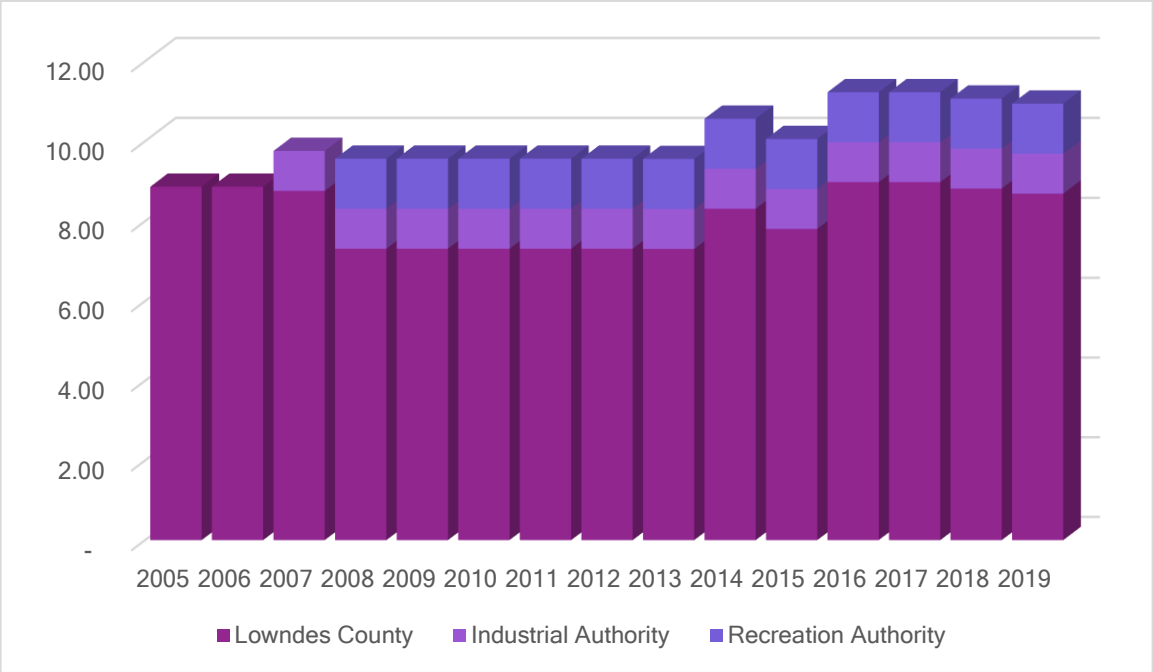


Figure 146 - Millage History

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 since in FY 2018, more so after changes in collections for on-line sales. Based on this recovery, a very modest increase of 4.0% is used in the model.

Other Revenues: Year one projections are based very closely on pre-audit FY 2019 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

* With the new software, payouts are more correct than they have been in the past. Anticipated growth is still relatively modest.
* 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. 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 2021	FY 2022	FY 2023	FY 2024
Personal Services	4.50%	4.50%	4.50%	4.50%
Utilities	1.00%	1.00%	1.00%	1.00%
Appropriations	0.50%	0.50%	0.50%	0.50%
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

(thousands)	FY 2020 Budget	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Revenues					
Property Tax	36,303.0	37,573.6	38,888.7	40,249.8	41,658.5
LOST	12,500.0	13,000.0	13,520.0	14,060.8	14,623.2
Other Tax Revenue	630.0	642.6	655.5	668.6	681.9
Licenses & Permits	5.0	5.0	5.0	5.0	5.0
Intergovernmental	848.5	857.0	865.6	874.2	883.0
Charges for Service	3,910.4	3,949.5	3,989.0	4,028.9	4,069.2
Fines & Forfeitures	2,650.0	2,729.5	2,811.4	2,895.7	2,982.6
Investment Income	400.0	414.0	428.5	443.5	459.0
Miscellaneous	45.0	45.5	45.9	46.4	46.8
Other Sources	1,085.0	1,095.9	1,106.8	1,117.9	1,129.1
Total Revenues	58,376.9	60,312.5	62,316.3	64,390.7	66,538.3
Expenditures					
Personal Services	31,083.7	32,482.5	33,944.2	35,471.7	37,067.9
Utilities	1,229.9	1,242.2	1,254.6	1,267.1	1,279.8
Appropriations	11,659.3	11,717.6	11,776.2	11,835.1	11,894.3
Contingency	602.3	950.0	950.0	950.0	950.0
Other Services & Contracts	9,724.2	9,821.4	9,919.6	10,018.8	10,119.0
Supplies & Materials	334.7	338.1	341.4	344.9	348.3
Capital Outlay	1,216.4	1,000.0	1,010.0	1,020.1	1,030.3
Debt Service	1,255.5	1,047.4	1,047.4	1,047.4	1,047.4
Operating Transfers	1,270.9	1,315.4	1,361.5	1,409.1	1,458.4
Total Expenditures	58,376.9	59,914.5	61,604.8	63,364.1	65,195.4
Fund Balance Added (Used)	-	398.0	711.4	1,026.6	1,343.0
Fund Balance Projection	16,389.0	16,787.0	17,498.4	18,525.0	19,868.0
Estimated Days of Fund Balance	101	101	102	105	110

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.

Return to Table of Contents

Glossary of Terms

Aa

Assessment: The process of making the official valuation of property for tax purposes.

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.

Return to Table of Contents

Glossary of Terms

Bb

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.

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.

Return to Table of Contents

Glossary of Terms

Bb

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.

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.

Return to Table of Contents

Glossary of Terms

Cc

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.

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.

Return to Table of Contents

Glossary of Terms

Cc

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.

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.

Return to Table of Contents

Glossary of Terms

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.

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.

Return to Table of Contents

Glossary of Terms

Ee

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

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

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.

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.

Return to Table of Contents

Glossary of Terms

Ff

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.

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).

Return to Table of Contents

Glossary of Terms

Gg

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.

Grand Jury: A jury convened in a private session to evaluate accusations against persons charged with crimes to determine whether indictment is warranted.

Return to Table of Contents

Glossary of Terms

Gg

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.

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

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

Return to Table of Contents

Glossary of Terms

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.

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.

Return to Table of Contents

Glossary of Terms

Ll

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.

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.

Return to Table of Contents

Glossary of Terms

Mm

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.

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.

Return to Table of Contents

Glossary of Terms

Oo

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.

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.

Return to Table of Contents

Glossary of Terms

Pp

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.

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.

Return to Table of Contents

Glossary of Terms

Rr

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.

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.

Return to Table of Contents

Glossary of Terms

Ss

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.

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

Return to Table of Contents

Glossary of Terms

Tt

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

Tt

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