

OPERATING BUDGET

Fiscal Year 2021

LOWNDES COUNTY, GEORGIA
www.lowndescounty.com

Board of Commissioners



Figure 1 Clay Griner, Demarcus Marshall, Bill Slaughter, Joyce Evans, Scott Orenstein, Mark Wisenbaker

Bill Slaughter – Chairman

Joyce E. Evans – District 1

Scott Orenstein – District 2

Mark Wisenbaker – District 3

Demarcus Marshall – District 4

Clay Griner – District 5

Key Personnel

Budget Committee:

Joseph D. Pritchard, County Manager	Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk	Kevin Beals, Human Resource Director

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, EMA Director	Linda Patelski, Animal Services Director
Robin Cumbus, Public Works Director	Danny Weeks, 911 Director
Lloyd Green, Interim Fire Chief	Mindy Bates, Code Enforcement Director
J.D. Dillard, Planning/Zoning Director	Steve Stalvey, Water/Sewer Director

Elected Officials:

Rodney Cain, Tax Commissioner	Richard Cowart, Superior Court Judge
Beth Greene, Clerk of Superior Court	John K. 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, 2019

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lowndes County for its annual budget for the fiscal year beginning July 1, 2019. In order to receive the award, a government must public a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communication 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 fifteen 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 and easily understandable and efficiently organized CAFR that satisfies both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. This award is also for a period of one year only. We believe our CAFRs continue to meet the criteria of the program and will be submitting them to GFOA to determine eligibility for another award. Lowndes County has received this award for twelve consecutive years.

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July 7, 2020

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, 2021. For the past decade, I have begun this letter with a statement on how lean and conservative the budget has been. But this year, we find ourselves in uncharted territory. With the global pandemic that is COVID-19, there are uncertainties as far as both revenues and expenditures are concerned as well as how long these effects will last. While it is not the same, we found ourselves looking at the budget in much the same way we looked at 2011 when the economy began the downturn.

Earlier this year at the annual retreat, the Board discussed a number of projects that you wanted to take on during the coming year. Staff was prepared to implement a number of those in the upcoming budget until COVID became the massive emergency that it did. As you are all aware, we have always taken the approach of putting together structurally sound budgets that reflect our conservative stance while still meeting the needs of the citizens. With all of the uncertainty, we have had to change our outlook and our approach to this budget. We found ourselves in a very similar environment as we did in 2011. How do we put together a budget that maintains services and has the least amount of impact on both citizens and employees?

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Obviously, we had to take a hard look at both revenues and expenditures that may be affected. With businesses closed for an extended period of time and many citizens not working, revenues such as sales taxes, occupation taxes and hotel/motel taxes would be reduced or at the very least, delayed. While there were additional costs related to working around COVID, there were also some reductions such as seminar and travel expense with many educational opportunities being cancelled. With so much uncertainty, staff determined the best course of action was to postpone the projects discussed at the retreat so as to not impact citizens further than they have already been.

In order to balance the budget based on the conservative outlook, many currently unfilled positions were effectively frozen for the year. While they are not officially eliminated, they are not funded for the current year. This allows the currently filled positions to remain rather than having to look at a reduction in force as we did in 2011. There are, however, a handful of positions that needed to be added in the upcoming year. Three of those are for Probation and are necessary to get caseloads to a manageable level. Two are in Water Sewer and are necessary to maintain the system. One is an upgrade of a part-time position to full-time for Probate Court. There are also several positions related to transitions that will occur during the upcoming year such as the change from elected to appointed assessors.

While it was originally our plan to include a new mowing crew to take over the contracted mowing of the north end of the county, we felt that the lead time and start-up costs were better delayed until the economy is more predictable. Another project that we felt was better to delay is the expansion of the fire department. This project required the creation of fire districts and we felt that an additional millage for citizens who are also impacted by COVID was not in their best interest at this time.

I would like to take a moment to express my thanks to the various departments and offices of the County for their hard work and dedication, not only throughout the normal course of the year, but during this public health emergency. Their efforts make it possible to remain fiscally responsible while remaining efficient, effective and responsive to our citizens.

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

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

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

Accomplishments:

- GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from GFOA for the fourteenth consecutive year for its budget ending June 30, 2020.

- 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.

- 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 had been adjusted to negative, it was quickly adjusted back to stable with the refinancing of the South Georgia Medical Center bonds.

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Events:

- Millage Rate: Lowndes County made a minor adjustment to the millage rate for 2019, reducing the county portion from 8.814 mills to 8.688 mills. It is the goal of the Board to pass a budget with no expectation of a millage increase for 2021.

- New World Systems Public Safety Package: Following the implementation of the Odyssey System for the Courts, the Sheriff's Office and 911 began implementation of the Public Safety Package. While much of the package is operational, there are still additional modules that are in progress.

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

- Special Purpose Local Option Sales Tax (SPLOST) and Local Option Sales Tax (LOST): In the past several years, sales tax revenues have been a concern as collections had been flat or in a slight decline. Since 2018 sales tax collections have shown some improvement. Changes to legislation related to online sales have helped significantly. However, we anticipate COVID will have an effect on collections for 2021. As a reminder, while SPLOST has an impact on what capital projects can be completed, LOST has a more direct impact on taxpayers as it is a source of property tax reduction.

- Road Maintenance: Lowndes County still has a considerable inventory of unpaved roads that must be maintained. While the collection of SPLOST for paving has declined, the County continues to work on the paving list.

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- Fine Revenues: As noted in previous years, fines were well below historical levels. After reviewing fine revenues for the current year, staff met with the related parties to discuss the differences. While some fine revenue accounts were up considerably, others were down. The new Odyssey system corrected how fines monies were disbursed but again, COVID will have some effect on revenues.

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

- Illegal Dumping and Litter Control: For some time now, illegal dumping, litter control and beautification has been a concern of the Board. During 2020, a new Litter and Beautification division was created to address shortfalls in litter control in the unincorporated area. As a result, funding for Keep Lowndes Valdosta was reduced. For 2021, at your direction, KLVB has been eliminated and the Litter and Beautification division will provide county-wide litter cleanup.

Budget Highlights:

The fiscal year 2021 proposed budget totals $124,929,564, up from $110,537,026 or 13.02%. The budget is comprised of 71.97% operating costs and 28.03% capital. The operating budget is $89,914,518, up from $86,826,106 or 3.56% The capital budget is $35,015,046, up from $23,710,920 or 47.67%. Following is a chart showing the comparison of funds for 2020 and 2021 for the budget.

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Fund	FY 2020	FY 2021	Variance	% Change
General Fund	$58,376,920	$59,443,920	$1,067,000	1.83%
Special Revenue Funds				
Commissary	$898,400	$1,199,664	$301,264	33.53%
Drug Seizures	$1,000,000	$1,000,000	$-	0.00%
Law Library	$100,000	$100,000	$-	0.00%
Accommodation Excise Tax	$475,000	$400,000	$(75,000)	(15.79)%
Intergovernmental Grants	$674,130	$672,865	$(1,265)	(0.19)%
Jail Operations	$414,000	$322,370	(91,630)	(22.13)%
Drug Abuse Treatment	$215,000	$195,000	$(20.000)	(9.30)%
Emergency Communications	$3,895,607	$3,763,189	$(132,418)	(3.40)%
Victim/Witness	$226,628	$233,922	$7,294	3.22%
Special Services	$4,571,671	$4,921,116	$349,445	7.64%
	$12,470,436	$12,808,126	$337,690	2.71%
Capital Project Funds				
SPLOST VII	$20,000,000	$9,800,000	$(10,200,000)	(51.00)%
SPLOST VIII	$-	$21,000,000	$21,000,000	100.00%
TSPLOST	$1,200,000	$1,800,000	$600,000	50.00%
Public Roads – LMIG	$1,100,000	$1,500,000	$400,000	36.36%
	$22,300,000	$34,100,000	$11,800,000	52.91%
Enterprise Funds				
Water/Sewer	$5,902,352	$6,559,215	$656,863	11.13%
Landfill	$389,614	$336,481	$(53,133)	(13.64)%
Tax Lighting Districts	$355,060	$362,840	$7,780	2.19%
	$6,647,026	$7,258,536	$611,510	9.20%
Internal Service Funds				
Equipment Maintenance	$2,509,977	$2,811,497	$301,520	12.01%
Health Insurance	$6,971,660	$7,326,660	$355,000	5.09%
Workers Compensation	$522,607	$370,000	$(152,607)	(29.20)%
Technology Fleet	$738,400	$810,825	$72,425	9.81%
	$10,742,644	$11,318,982	$578,338	5.36%
All Funds	$110,537,026	$124,929,564	$14,392,538	13.02%

The largest single source of revenue for the General Fund is derived from property taxes. In previous years, the growth in the tax digest has been relatively flat. While it is still minimal, the upcoming year shows a small amount of growth. However, as discussed earlier, the public health emergency has caused some concern and some revenues have been adjusted to reflect the uncertainty. The budget presented is intended to maintain services while having the least negative impact on citizens, departments or employees.

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Other sources of revenue include licenses and permits, intergovernmental, charges for service, fines & forfeitures, investment income, miscellaneous and operating transfers. The total projected General Fund revenue for fiscal year 2021 is $59,443,920, up from $58,376,920 or 1.83%. Of this amount, current year property tax revenues account for approximately 55.67%, down from 55.72%.

The three main components of the expenditure budget are personnel, operations and capital. In the proposed budget, several currently unfilled positions will remain unfunded and departments are asked to hold off on filling them at this time. There are new positions added where necessary and for transitions that will occur in the coming year. Additionally, there are not COLA or merit increases proposed. Personnel costs represent $31,292,535 or 52.64% of the General Fund and $38,735,926 or 31.01% of the total budget.

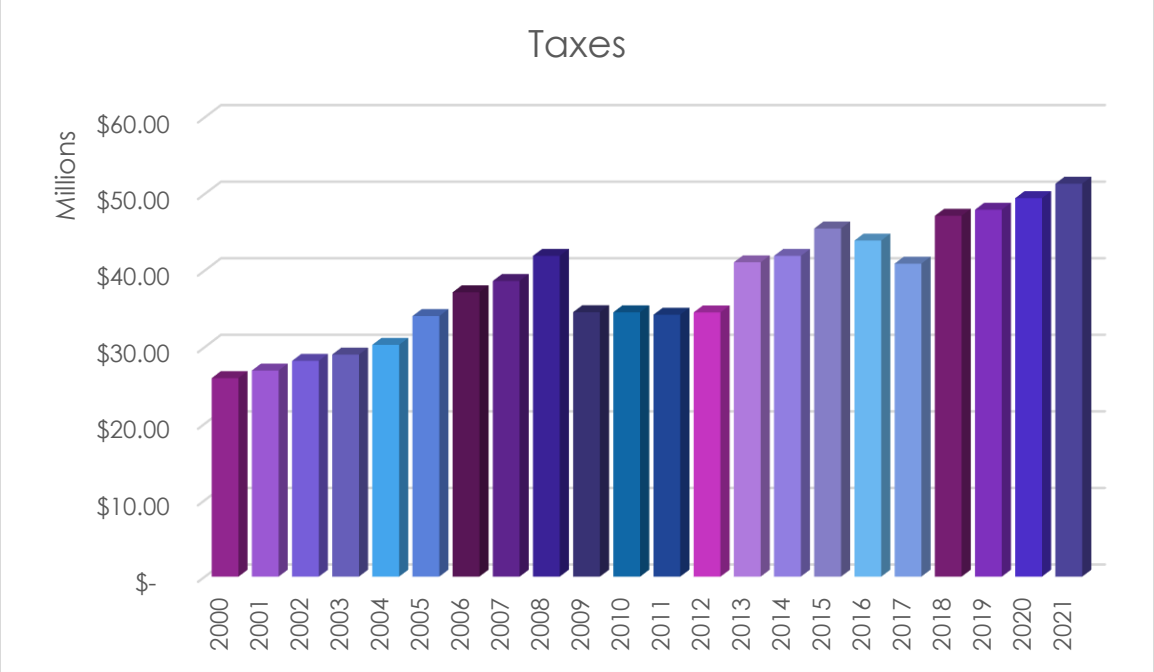


Figure 2 - Tax Revenue History

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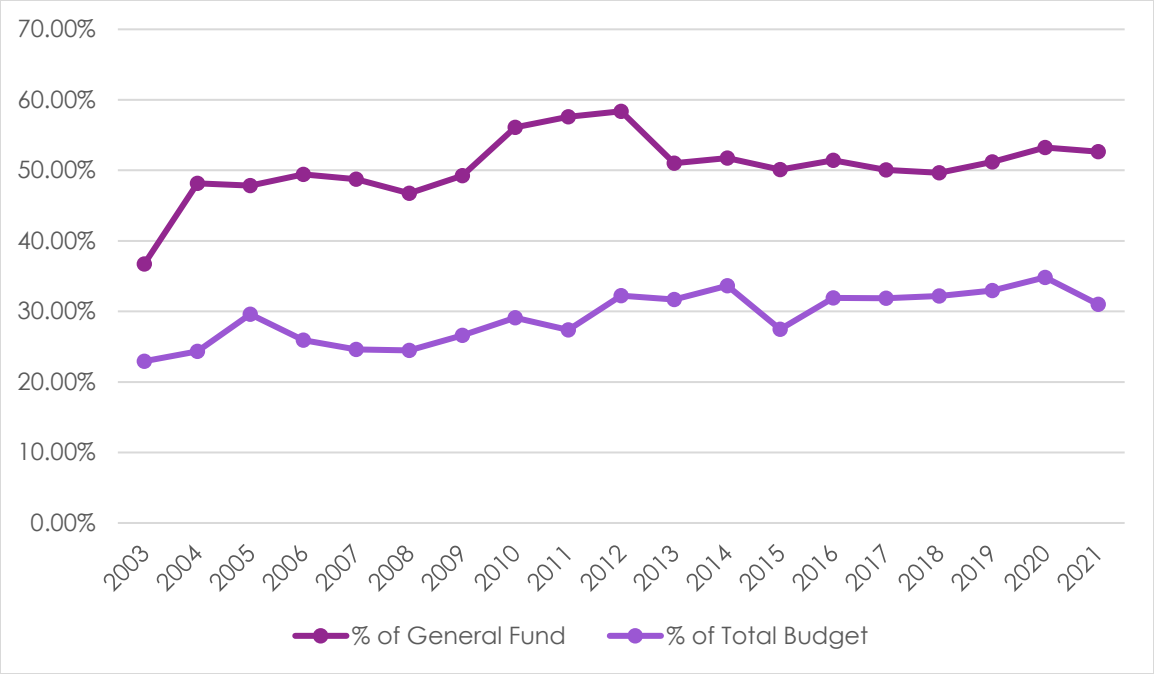


Figure 3 - Personnel as Percentage of Budget

Summary: Obviously, COVID-19 has had a huge impact on our budget process this year. Not only has it affected our work environment and interrupted the normal proceeding of the budget process but the unknown impact financially and the uncertainty of how long it will last has caused us to take a more conservative approach this year. It is my hope that we will see improvements during the year and the Board can consider adjustments at a later time. However, for now, we propose a bare minimum approach with additional contingency funds for the unknown. As I have always said, we must continue to be diligent and search for better, more efficient ways to serve the needs of our great community in the most effective manner possible.

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

Sincerely,

Joseph D. Pritchard
County Manager

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Commission Goals

Each year at the annual retreat, the Board of Commissioners set goals for the coming year which in turn set the direction and tone for the year. For many years, the Board set very specific goals. However, when the economy suffered a downturn in 2010, their focus turned to a "Back to Basics" philosophy of meeting citizens' needs and demands while remaining financial stable and sound. The goals during those years became the basic tenets for everything that the County does. While the Board has returned to setting more formal long-term and short-term goals, those basic objectives still remain as the foundation for everything that we do.

- COI – To ensure citizen safety and quality of life
- COII – To educate the public and employees regarding their county government
- COIII – To ensure the financial strength of the County
- COIV – 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 these objectives. The goals set during the retreat are adopted by the Board during a regular meeting, generally during the same month and before the budget requests are due back to Finance to begin the process.

Short-Term Goals:

- Study Feasibility of a 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 this service in the unincorporated areas. For years, the development5 community has expressed concerns over the difficulty and lengthy time to deal with the current inspections department. *COI, COIII, COIV – Staff has prepared information for the Commission to review.*

- Improve Lowndes County's Animal Welfare Ordinance: Instruct staff to review, research and recommend improvements to the current animal welfare ordinance to address needs related to health, safety and animal welfare for consideration no later than June 30. This is an on-going process to continuously improve animal welfare and responsible pet ownership in the community. *COI, COII, COIV – Staff has prepared information for the Commission to review.*

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Commission Goals

Short-Term Goals:

- Community Water System Risk Analysis: Compile data over the next twelve months identifying age, location 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 failing individual systems or incorporating them into the County's existing system. Following the failure of the Lake Alapaha and the expense to take over the system, the Commission felt that it was prudent to look at the health of other private water systems and potential expense if those failed as well. *COI, COIII, COIV – This goal was moved from long-term to short-term. Staff has expanded efforts to not only identify locations and risks of private water systems, but to also identify existing systems that are near County infrastructure. A report will be presented to the Commission 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 for the housing of EMS at the County's fire station on Bemiss Road in order to enhance emergency medical response services. *COI, COII, COIV – This goal was moved from long-term to short-term. Changes in hospital leadership postponed movement on this goal. During fiscal year 2020, SGMC added a sixth squad to improve services along the Bemiss corridor. While the current pandemic has delayed improvements, plans and financing are being determined.*

Long-Term Goals:

- Adult Drug and/or Mental Health Court: Work with local 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. *COI, COII, COIV – Accomplished. Lowndes County allocated matching funds for and accountability court for felony offenders as well as a similar program in State Court which focuses on DUIs. Staff and officials continue to study local reporting/education centers for offenders and other improvements aimed at having a positive impact on the County's recidivism rate. For fiscal year 2021, the County will also begin offering a similar court for juveniles.*

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Commission Goals

Long-Term 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 including personnel support, service integration, technology enhancements and infrastructure support. *COI, COIII, COIV – 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 continues to garner attention from the Air Force and other communities.*

Further Initiatives:

- Road "Build-Up" List: Determine need for a road "dressing" crew. With the many miles of unpaved roads in Lowndes County, a dedicated crew may be needed just to handle this function, maintaining the roads to standards.
- Code Enforcement Accountability: Determine the best way to address litter control and clean-up activities. *The County has created a Litter and Beautification Program to work with Code Enforcement and address litter control and clean-ups.*
- ULDC: Determine the direction for rewriting the ordinance and updating the map. The ULDC has been updated annually but a complete review is due. Changes in the community such as the growing number of event venues require periodic review. *Staff had planned to complete this during fiscal year 2020 but was delayed due to changes in staff. Development of a plan to complete this is underway.*

Delayed Initiatives:

- Expansion of the Fire Department to Include Three Fully Manned Stations: *During the retreat, the Commission settled on a plan to upgrade and man two stations with paid personnel and move the currently manned station to better cover the County. The plan also included equipment upgrades and would have been complete by the end of fiscal year 2023. However, the improvements included the creation of fire districts and the Commission elected to delay these in light of the pandemic.*

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How to Use This Document

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

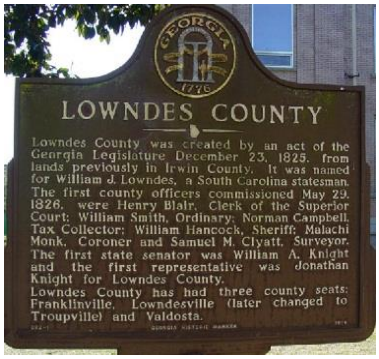
- Specific Fund Budgets: This section breaks down each fund and department for the reader, providing them with specific budget information and history as well as goals, objectives and performance measures.

- 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.

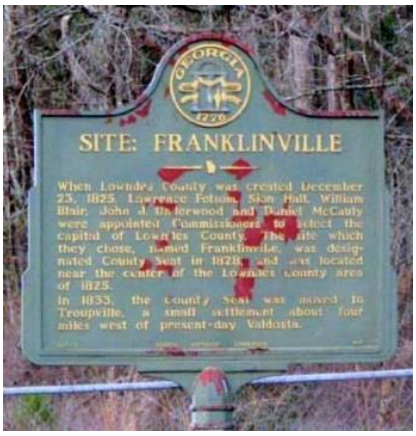
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries and descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

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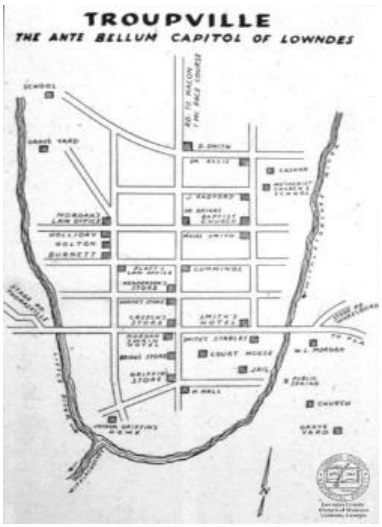
A History of Lowndes County



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



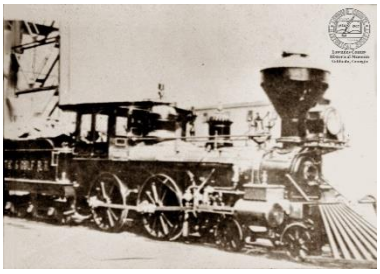
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into a section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the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

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A History of Lowndes County



While the citizens had long anticipated the railroad coming and had invested in it, when it did extend its right of way, it was four miles 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.

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A History of Lowndes County



Today, Valdosta and Lowndes County are a thriving economic center, ideally located on the state border with Florida along Interstate 75. Lowndes County boasts two rail services, 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.



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Community Profile

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

Climate:

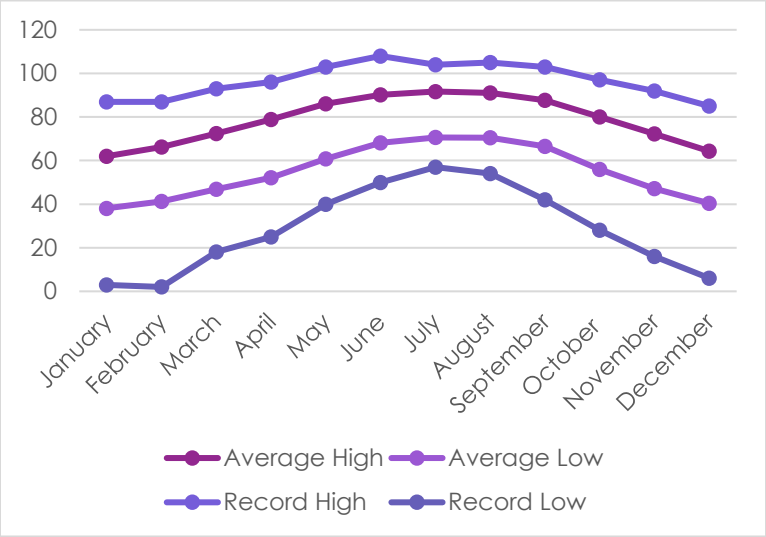


Figure 4 - Average Temperatures – Fahrenheit

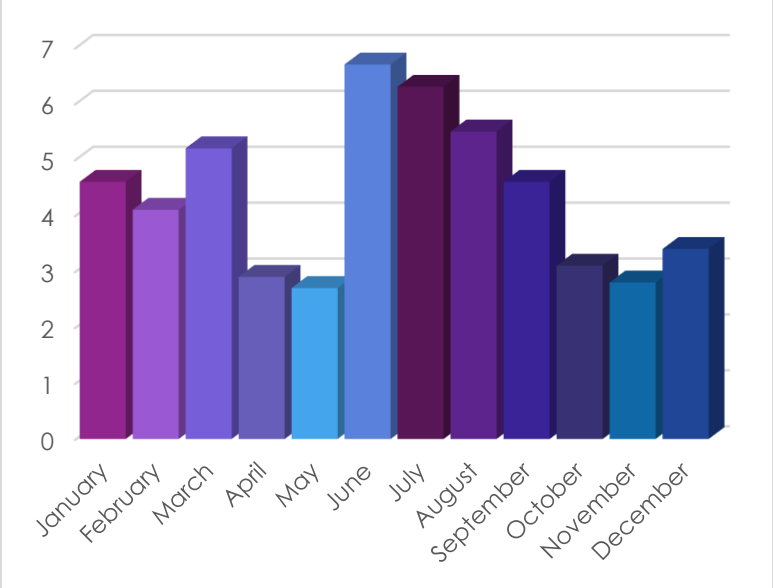


Figure 5 - Average Rainfall - Inches

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Community Profile

Population:

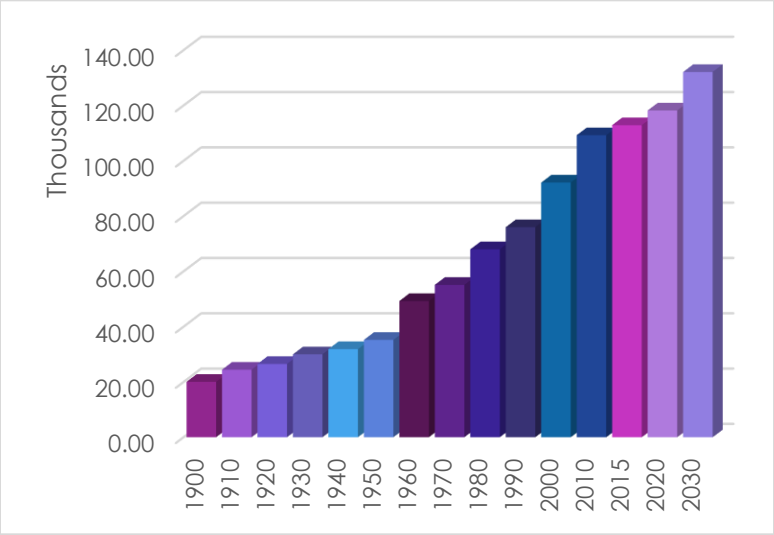


*Figure 6 - Population History - *US Census Bureau*

Population Estimates	2010	2019	Variance	% Change
Lowndes County	109,233	117,406	8,173	7.48%
State of Georgia	9,688,690	10,617,423	928,733	9.59%
United States	308,758,105	328,239,523	19,481,418	6.31%

*US Census Bureau Quick Facts

Cities	2000	2010	2015	2018	2019	2020	'10-'20 Variance	'10-'20 % Change
Dasher	834	912	966	1,003	1,015	1,029	117	12.82%
Hahira	1,626	2,737	2,892	2,992	3,029	3,061	324	11.84%
Lake Park	549	733	730	1,055	1,207	1,305	572	78.04%
Remerton	847	1,123	1,113	1,093	1,079	1,074	(49)	(4.36)%
Valdosta	44,259	54,518	55,822	56,428	56,457	56,948	2,430	4.46%
Uninc.	44,000	49,210	51,823	53,738	54,619	54,935	5,725	11.63%

*US Census Bureau

Age and Gender	Lowndes	Georgia	United States
% of Population Over 65	12.6%	14.3%	16.5%
% of Population Under 18	24.1%	23.6%	22.3%
% of Population Under 5	6.8%	6.2%	6.0%
% of Population That is Female	51.7%	51.4%	50.8%

*US Census Bureau Quick Facts

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Community Profile

Race	Lowndes	Georgia	United States
White	57.6%	60.2%	76.3%
Black or African American	37.4%	32.6%	13.4%
American Indian/Alaskan Native	0.5%	0.5%	1.3%
Asian	2.2%	4.4%	5.9%
Native Hawaiian/Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.3%	2.2%	2.8%
Hispanic/Latino	6.0%	9.9%	18.5%

**US Census Bureau Quick Facts*

Education	Lowndes	Georgia	United States
High School Graduate or Higher	85.1%	86.7%	87.7%
Bachelor's Degree or More	25.6%	30.7%	31.5%

**US Census Bureau Quick Facts*

Economic Status	Lowndes	Georgia	United States
% of Civilian Labor Force	56.2%	62.4%	62.9%
Total Retail Sales, Per Capita	$15,264	$12,077	$13,443
Mean Travel to Work, Minutes	19.7	28.4	26.6
Per Capita Income	$23,077	$29,523	$32,621
Median Household Income	$41,390	$55,679	$60,293
% of Persons Below Poverty Level	25.9%	14.3%	11.8%
Housing Units	49,490	4,378,391	139,684,244
Homeownership Rate	52.3%	63.1%	63.8%
Median Home Value	$135,100	$166,800	$204,900

**US Census Bureau Quick Facts*

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*

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Community Profile

Unemployment:

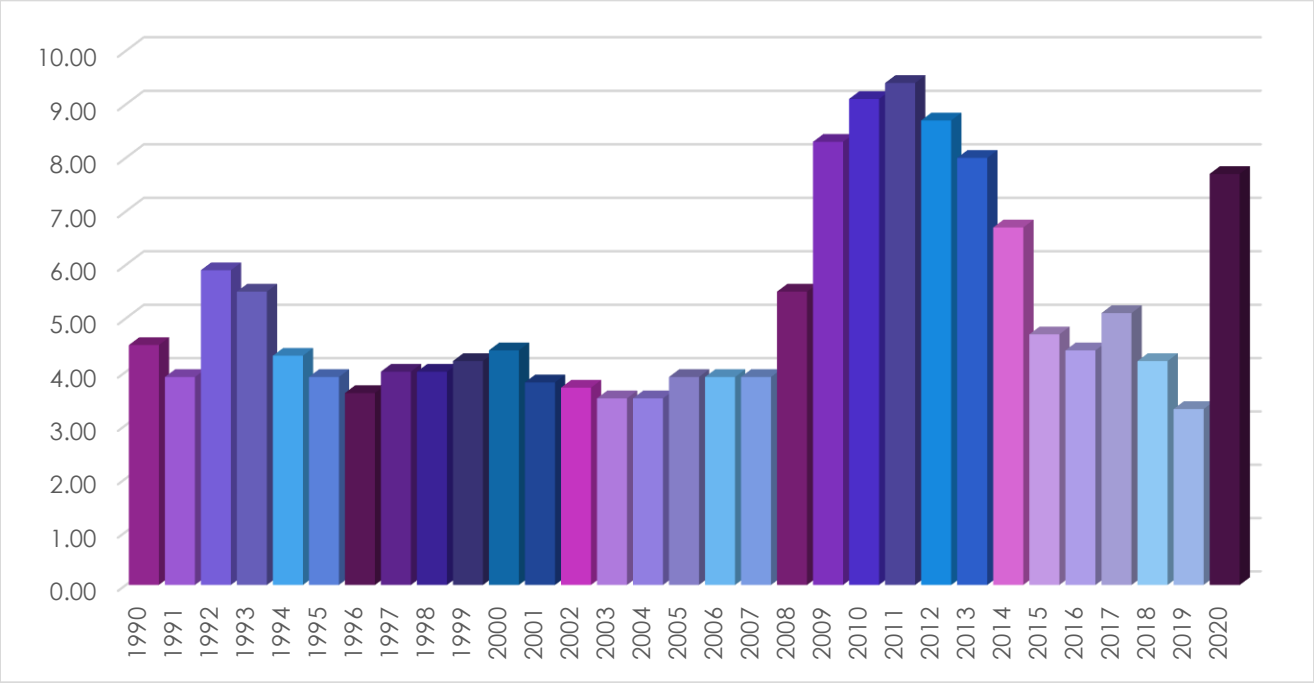


*Figure 7 - Unemployment Rate History for Lowndes County - *US Bureau of Labor Statistics*

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
2019	$3,068,092	$7,670,229	8.81	8.81

**Lowndes County Tax Commissioner*

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Community Profile

Principle Taxpayers	Taxable Assessed Value	% of Total Value	2009 Rank	2009 Taxable Assessed Value
Packaging Corporation of America	$89,092,065	2.90%	2	$49,075,440
Georgia Power Company	$45,378,613	1.48%	5	$25,640,176
Archer Daniels Midland	$41,291,663	1.35%	1	$74,097,853
Lowes Distribution Center	$36,544,545	1.19%	3	$43,049,356
J M Smith Corporation	$21,823,804	0.71%	-	-
Colquitt EMC	$19,583,993	0.64%	8	$13,382,528
GF Valdosta Mall LLC	$17,654,538	0.58%	6	$12,552,149
Sabal Trail Transmission LLC	$16,308,474	0.53%	-	-
Valdosta Lowndes Development Authority	$12,906,742	0.42%	-	-
Ring Container Technologies	$10,404,632	0.34%	-	-
All Others	$2,757,102,446	89.86%		
Total	$3,068,091,515	100.00%		$2,756,750,409

**Lowndes County Tax Commissioner*

Principle Employers	Employees	% of Total Employment	2009 Rank	2009 Employees
Moody Air Force Base	5,478	10.99%	1	4,448
South Georgia Medical Center	2,559	5.13%	2	2,300
Valdosta State University	2,311	4.63%	3	2,280
Fresh Beginnings	1,582	3.17%	10	500
Lowndes County School System	1,388	2.78%	4	1,279
Valdosta City School System	1,270	2.55%	5	950
Lowes Distribution Center	992	1.99%	6	900
Wild Adventures	900	1.80%	-	-
Walmart Supercenters	859	1.72%	-	-
Lowndes County	609	1.22%	9	540
All Others	31,919	64.01%		
Total	49,867	100.00%		51,635

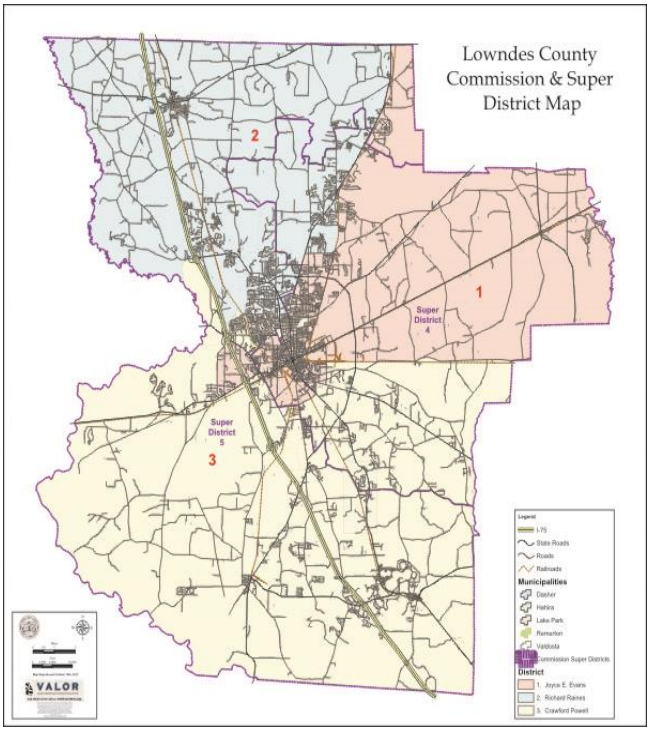
**Valdosta Lowndes Chamber of Commerce*

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County Maps







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The Budget Process

The formal budget process for elected officials, departments and outside agencies begins in the late fall of each year. During late November, the Budget Committee develops a calendar for approval by the Board 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.

Special notes: COVID-19 had a huge impact on governments both financially and operationally during 2020 and continues to impact us in many ways. Because of the financial impacts, the County took a very conservative approach in budgeting. The process for budgeting was also impacted. Meetings were cancelled and much of the budget was conducted via email and conference calls. The County was able to adapt and has made contingency plans for future events.

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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 due to Human Resources								
Human Resources determines the cost of any personnel requests								
Board of Commissioners holds their annual retreat								
Completed budget packages are due back to Finance								
Finance enters all requests into the budgeting software and clarifies any requests								
Human Resources prepares a payroll budget based on position requests and any anticipated COLA or merit increases								
Finance makes the initial revenue projections								
Board of Commissioners meets with elected officials and outside agencies								
Budget Committee meets with department heads								
Budget Committee finalizes budget recommendations								
Board of Commissioners hold work sessions to review proposed budget								
Public hearings on the budget								
Adoption of the budget								

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Budgeting and Accounting Controls

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for proprietary funds are maintained on an accrual basis, with revenues being recorded when earned and measurable and expenses being recorded when the services or goods are received and the liabilities are incurred. It should also be noted that the Board of Commissioners is fiscally responsible for a number of organizational units that it does not have direct control over. These constitutional officers, elected officials, 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.

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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, reporting and budgeting is the same for each fund.

Fund	Description	Basis of Accounting
General Fund (MAJOR)	The General Fund is the main 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 the 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 drug usage and educate the public on drug resistance.	Modified Accrual
Law Library Fund	This fund is used to account for the monies received and used for the law library which is administered by the courts.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Accommodation Excise Tax Fund	This fund is used to account for the collection of accommodation excise tax, often referred to as hotel/motel tax or bed tax. The current rate in unincorporated Lowndes County is 7%.	Modified Accrual
Intergovernmental Grant Fund	This fund accounts for the majority of grants received by Lowndes 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 set aside for drug education and treatment programs. Traditionally, this fund was used solely for the Lowndes Drug Action Council (LODAC)but now also funds the grant matches for the accountability court programs.	Modified Accrual
Emergency Communications Fund	This fund accounts for all activities related to emergency communication. Included in the fund are the 911 Center and the Public Safety Radio System, the 800 MHz system used by all emergency responders in Lowndes County.	Modified Accrual
Victim/Witness Fund	This fund accounts for monies received from special add-on fines set aside for victim programs. The monies are allocated to the District Attorney who then 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 primarily benefit unincorporated residents.	Modified Accrual
Capital Project Funds	*Capital Project Funds are used to account for revenues that are limited to specific capital projects. Lowndes County uses capital project funds to account for its various Special Purpose Local Option Tax (SPLOST) funds.*	*Modified Accrual*

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
SPLOST VI Fund	This fund accounts for the County's sixth Special Purpose Local Option Sales Tax (SPLOST). This SPLOST has ended collections and appears for historical purposes only.	Modified Accrual
SPLOST VII Fund	This fund accounts for the County's seventh SPLOST. Collections have ended although all projects have not been completed.	Modified Accrual
SPLOST VIII Fund (MAJOR)	This fund accounts for the County's current SPLOST which began in 2020 and will collect funds through 2025.	Modified Accrual
TSPLOST Fund	This fund accounts for the Transportation SPLOST which was adopted in 2019 and accounts for both the County's discretionary funds as well as project funds.	Modified Accrual
Public Roads – LMIG Fund	This fund accounts for the Georgia Department of Transportation's (GDOT) road assistance programs.	Modified Accrual
EIP – Arglass Project Fund	This is a new fund created to account for the Employment Incentive Program (EIP) grant which is being used by the Industrial Authority in conjunction with the Arglass project. Arglass will be a supplier of glass bottles for other industry.	Modified Accrual
CDBG CAC Construction Fund	This fund accounts for the CDBG funds that were used to build a new facility for the Children's Advocacy Center and appears for historical purposes only.	Modified Accrual
Enterprise Funds	*Enterprise Funds are "business-type" 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 area.	Accrual
Landfill Fund	This fund receives revenues in the form of Solid Waste Host Fees from a private landfill located in the unincorporated area. Expenses are for post-closure care of the County's closed landfill and for litter and beautification purposes.	Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Tax Lighting District Fund	This fund accounts for the County's special tax lighting districts. Districts are created through covenants or petitions and are classified as basic, decorative or enhanced.	Accrual
Internal Service Funds	*Internal Service Funds, like Enterprise Funds, are funded through user charges. Customers are typically internal rather than external.*	*Accrual*
Equipment Maintenance Fund	This fund accounts for the maintenance of all vehicles and equipment of the County. Departments pay "rental" fees into the fund which pays for all parts, service and operations.	Accrual
Health Insurance Fund	This fund accounts for the County's self-insured health insurance program.	Accrual
Workers Compensation Fund	This fund accounts for the County's workers compensation program.	Accrual
Technology Fleet Fund	This fund accounts for the management and replacement of technology and programs used throughout the County. User of technology pay a "rental" fee into the fund which pays for replacement and annual contractual costs.	Accrual

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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 Seizure Fund: Sheriff Law Library Fund: Law Library Accommodation Tax Fund: Conference Center Operating Transfers Recreation Authority Tourism Authority Intergovernmental Grant Fund: Accountability Court Alternative Dispute Resolution DUI Accountability Court Intergovernmental Grants Sheriff - HEAT Solicitor General – VAWA Solicitor General – VOCA Drug Abuse Treatment Fund: Accountability Court DUI Accountability Court LODAC Emergency Communications: 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 Facilities Maintenance Fire Services Mosquito Control Operating Transfers Planning Commission/MPO Planning/Zoning SGRC Dues VALOR/GIS Zoning	SPLOST VI Fund: SPLOST Projects SPLOST VII Fund: Intergovernmental Operating Transfers SPLOST Projects SPLOST VIII Fund: Intergovernmental SPLOST Projects TSPLOST Fund: TSPLOST Projects Public Roads – LMIG Fund: LMIG Projects EIP – Arglass Project Fund: Construction Projects CDBG CAC Fund: Construction Projects

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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
	Health Insurance Fund: Health Insurance
Landfill Fund: Landfill Litter & Beautification Program Operating Transfers	Workers Compensation Fund: Workers Compensation
	Technology Fleet Fund: Technology Fleet
Tax Lighting District Fund: Tax Lighting Districts Decorative Lighting Enhanced Lighting Standard Lighting	

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Accounting and Auditing Policy

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

The County shall establish and maintain a formal, written 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*

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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.

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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*

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Capital Improvement Plan Policy

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

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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;
- Prime bankers' acceptances;
- Local government investment pools;
- Repurchase agreements;

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- 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%

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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*

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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.

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Debt Management Policy

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

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.

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Debt Management Policy

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.

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*

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Grants Management Policy

Purpose: Lowndes County recognizes that grant funding provides significant resources to enhance the County's ability to provide services and activities not otherwise available. The County will seek grant funding for activities that are determined to further core County functions or that provide for activities which are in the best interest of 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.

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.

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Grants Management Policy

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.

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.

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Grants Management Policy

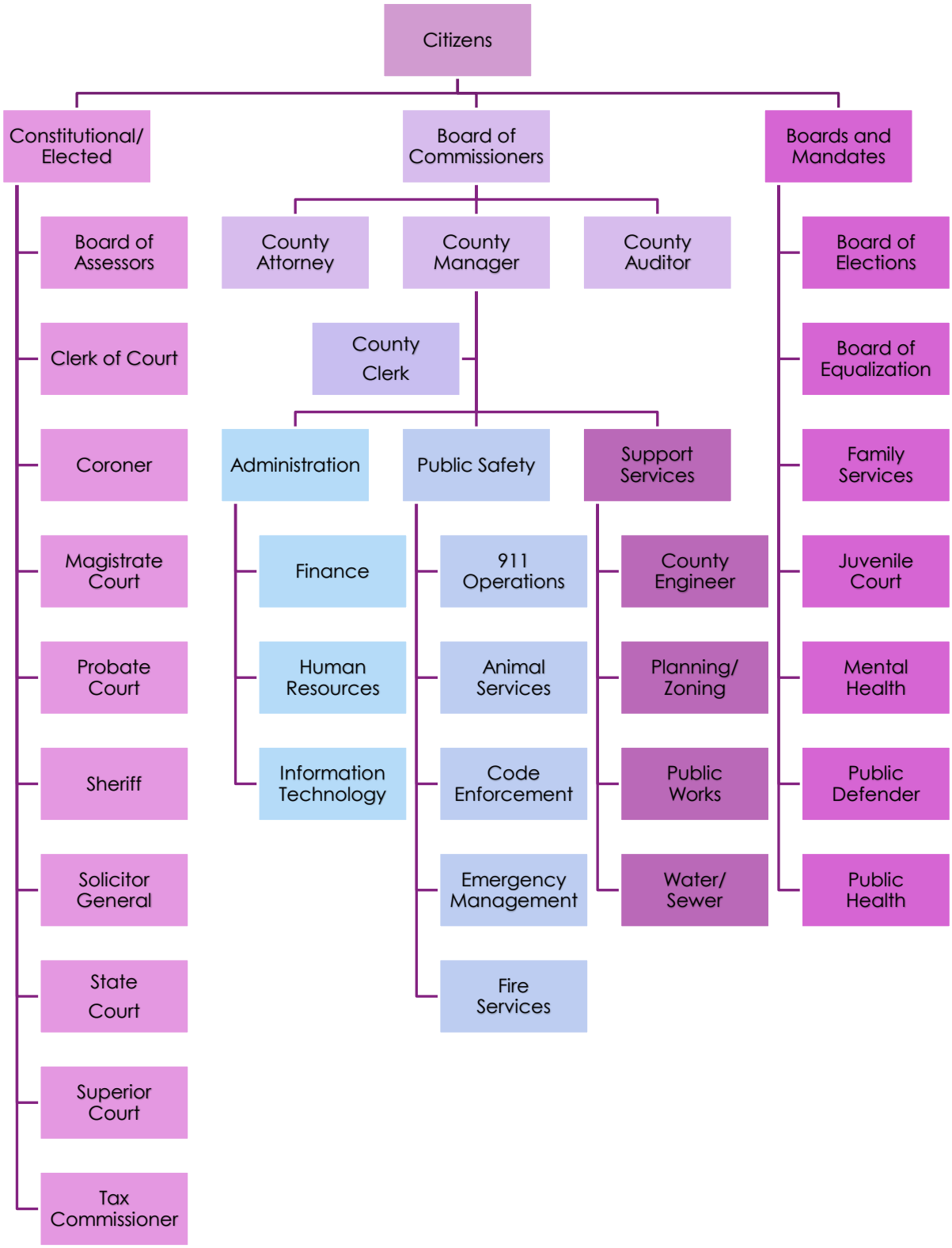
Funding Shortfalls: Where there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

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*

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Organizational Structure



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Personnel Summary

	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	% Change
911 Operations (1)	41.0	41.0	41.0	42.0	41.0	42.0	41.0	(2.38)%
Alternative Dispute Resolution	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.00%
Animal Services *	14.0	14.0	14.0	14.0	14.0	16.0	14.0	0.00%
Board of Assessors * (2)	24.0	24.0	22.0	22.0	22.0	22.0	22.0	0.00%
Board of Commissioners	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.00%
Board of Elections	10.0	10.0	10.0	10.0	10.0	10.0	10.0	0.00%
Clerk of Court	23.0	23.0	23.0	23.0	23.0	23.0	23.0	0.00%
Code Enforcement	-	-	-	4.0	4.0	4.0	4.0	0.00%
Community Corrections	2.0	1.0	1.0	1.0	1.0	1.0	1.0	0.00%
Coroner	2.0	2.0	2.0	3.0	3.0	3.0	3.0	0.00%
County Clerk (3)	3.0	3.0	3.0	3.0	3.0	3.0	4.0	33.33%
County Engineer (4)	6.5	6.5	6.5	6.5	6.5	6.5	7.0	7.69%
County Manager (5)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.00%
Emergency Management (6)	1.0	1.0	1.0	0.5	1.0	1.0	1.0	100.00%
Finance	8.0	7.0	7.0	8.0	8.0	9.0	8.0	0.00%
Fire Services (7)	20.0	20.0	17.0	16.5	17.0	17.0	17.0	3.03%
Human Resources	4.0	4.0	4.0	4.0	4.0	5.0	4.0	0.00%
Information Technology Svc.	8.0	8.0	8.0	8.0	8.0	11.0	8.0	0.00%
Juvenile Court (8)	2.0	2.0	2.0	2.0	2.0	2.0	3.0	50.00%
Magistrate Court	11.0	12.0	11.0	12.0	12.0	12.0	12.0	0.00%
Planning/Zoning (9)	2.5	2.5	2.5	2.5	2.5	1.5	5.0	100.00%
Probate Court (10)	6.0	6.0	7.0	7.0	7.0	7.0	7.0	0.00%
Probation (11)	-	-	8.0	9.0	9.0	13.0	12.0	33.33%
Public Works	88.0	88/.0	83.0	85.0	85.0	89.0	85.0	0.00%
Sheriff *	244.0	244.0	243.0	241.0	241.0	241.0	241.0	0.00%
Solicitor General	10.0	10.0	11.0	11.0	11.0	12.0	11.0	0.00%
State Court	7.0	8.0	7.0	8.0	8.0	8.0	8.0	0.00%
Superior Court	14.0	14.0	14.0	14.0	14.0	14.0	14.0	0.00%
Tax Commissioner *	21.0	21.0	21.0	21.0	21.0	21.0	21.0	0.00%
Water/Sewer (12)	21.0	23.0	24.0	24.0	24.0	28.0	26.0	8.33%
Zoning (13)	3.0	3.0	6.0	3.0	3.0	3.0	-	(100.00)%
Total Positions	606.0	608.0	609.0	615.0	615.0	635.0	622.0	1.14%

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Personnel Summary

*These departments are subject to hiring freezes. Positions are not eliminated but are requested to remain unfilled for the fiscal year.

1- 911 Operations – For fiscal year 2020, a position was added for an agreement with Valdosta State University for dispatch services but the contract was never completed and the position was eliminated.

2- Board of Assessors – During the fiscal year, the positions held by the elected Assessors will become appointed positions.

3- County Clerk – With the retirement of the current County Manager, the current County Clerk will be moving into the County Manager position. The Executive Assistant in the County Manager's office will become the County Clerk. The Information Technician will become the Deputy Clerk. And a new position will be created for the Public Information officer.

4- County Engineer – With the restructuring of the Planning/Zoning division, the position that was shared by Engineering and Planning has moved full-time to Planning/Zoning. A part-time position is approved to replace that shared position.

5- County Manager – See County Clerk.

6- Emergency Management – During fiscal year 2019, the EMA Director took on the duties of Fire Chief and the position was split between the two departments. During fiscal year 2020, he stepped down as Fire Chief and returned 100% to Emergency Management.

7- Fire Services – See Emergency Management.

8- Juvenile Court – A part-time Judge was added to start an accountability court program for juveniles.

9- Planning/Zoning – The County Planner and Zoning were combined and the shared position with Engineering moved 100% to Planning/Zoning.

10- Probate Court – A part-time receptionist was moved to a full-time position.

11- Probation – Two Probation Officers and a Case Clerk were added.

12- Water/Sewer – Two Utility Service Workers were added.

13- Zoning – Combined with Planning/Zoning.

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Financial Summary

	Governmental Funds			Business-Type Funds	
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service
Revenue:					
Taxes	51,317,500	5,025,000	22,800,000	-	-
Licenses & Permits	5,000	135,000	-	-	-
Intergovernmental	767,520	1,532,459	1,500,000	-	-
Charges for Service	3,756,400	2,261,000	-	7,510,000	7,931,879
Fines & Forfeitures	2,125,000	1,562,000	-	-	-
Miscellaneous	387,500	1,129,000	-	885,000	3,503,824
	58,358,920	11,644,459	24,300,000	8,395,000	11,435,703
Expenditures/Expenses:					
General Government	10,510,474	494,565	-	-	8,507,485
Judicial	7,264,757	682,222	-	-	-
Public Safety	22,764,867	8,944,901	-	-	-
Public Works	8,582,922	265,923	34,100,000	6,521,036	2,811,497
Health & Welfare	769,805	125,000	-	-	-
Culture & Recreation	5,110,000	127,142	-	-	-
Housing & Development	3,457,000	1,511,944	-	-	-
	58,459,825	12,151,697	34,100,000	6,521,036	11,318,982
Excess of Revenues Over Expenditures/Expenses	(100,905)	(507,238)	(9,800,000)	1,873,964	116,721
Non-operating:					
Water/Sewer				(133,000)	
Landfill				815,000	
Equipment Maintenance					
Operating Transfers:					
Transfers In	1,085,000	1,155,524	-	-	-
Transfers Out	(984,095)	(656,429)	-	(600,000)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	(8,143)	(9,800,000)	1,955,964	116,721

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Financial Summary

	FY 2021 Budget	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Revenue:					
Taxes	79,142,500	76,528,508	78,756,619	75,265,290	72,695,133
Licenses & Permits	140,000	156,538	142,407	125,426	115,906
Intergovernmental	3,799,979	4,493,991	5,920,137	5,135,106	4,885,875
Charges for Service	21,459,279	22,017,654	22,167,696	21,498,664	19,544,102
Fines & Forfeitures	3,687,000	2,947,049	5,568,846	2,304,767	2,737,055
Miscellaneous	5,905,324	6,083,316	6,159,404	4,835,997	5,928,038
	114,134,082	112,227,057	118,714,910	109,165,251	105,906,109
Expenditures/Expenses:					
General Government	19,512,524	17,907,085	19,160,996	19,750,879	16,872,974
Judicial	7,946,979	7,934,897	8,054,968	7,805,468	7,689,019
Public Safety	31,709,768	30,503,185	30,586,971	29,850,227	29,212,860
Public Works	52,281,378	45,108,821	44,049,616	37,970,648	34,218,310
Health & Welfare	894,805	906,693	933,541	865,069	1,166,143
Culture & Recreation	5,237,142	1,245,069	5,214,834	5,159,666	4,984,948
Housing & Development	4,968,944	1,414,830	4,901,369	4,653,333	4,460,164
	122,551,540	105,020,579	112,902,294	106,055,290	98,604,419
Excess of Revenues Over Expenditures/Expenses	(8,417,458)	7,206,478	5,812,616	3,109,961	7,301,690
Non-operating:					
Water/Sewer	(133,000)	(118,960)	(132,621)	(153,599)	22,155
Landfill	815,000	863,447	422,757	358,460	389,402
Equipment Maintenance				(257)	(478)
Operating Transfers:					
Transfers In	2,240,524	2,224,615	4,840,756	4,060,829	2,012,760
Transfers Out	(2,240,524)	(2,224,615)	(4,840,756)	(4,060,829)	(2,012,760)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(7,735,458)	7,950,965	6,102,751	3,314,565	7,712,769

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Financial Summary

General Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	47,986.9	49,557.6	50,943.1	49,433.0	51,317.5	51,317.5	3.81%
Licenses & Permits	3.4	4.6	4.1	5.0	5.0	5.0	0.00%
Intergovernmental	364.6	707.2	748.9	748.5	767.5	767.5	2.54%
Charges for Service	3,936.0	4,033.1	4,096.5	4,010.4	3,716.4	3,756.4	(6.33)%
Fines & Forfeitures	1,874.6	1,586.6	3,902.1	2,650.0	2,125.0	2,125.0	(19.81)%
Miscellaneous	957.3	186.8	523.7	445.0	387.5	387.5	(12.92)%
	55,122.9	56,075.9	60,218.4	57,291.9	58,318.9	58,358.9	1.86%
Expenditures:							
General Government	9,303.1	10,970.4	9,925.8	10,811.0	13,878.7	10,510.5	(2.78)%
Judicial	6,690.6	6,763.7	6,889.0	7,102.7	7,349.7	7,264.8	2.28%
Public Safety	20,645.8	20,587.8	21,726.8	21,672.4	24,184.0	22,764.9	5.04%
Public Works	8,719.0	8,450.7	9,428.4	8,462.6	10,333.8	8,582.9	1.42%
Health & Welfare	996.1	740.1	763.5	770.3	823.5	769.8	(0.06)%
Culture & Recreation	4,984.9	5,089.7	5,144.8	5,025.0	5,180.0	5,110.0	1.69%
Housing & Development	3,128.7	3,209.8	3,481.1	3,262.0	3,462.0	3,457.0	5.98%
	54,468.2	55,812.2	57,359.5	57,106.0	65,211.7	58,459.8	2.37%
Excess of Revenues Over Expenditures	654.7	263.7	2,858.9	185.9	(6,892.8)	(100.9)	(154.27)%
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	(1,086.3)	(884.0)	(945.9)	(1,270.9)	(1,284.0)	(984.1)	(22.57)%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	653.4	464.7	2,998.0	-	(7,091.7)	-	0.00%
Fund Balance, Beginning, Adjusted	15,270.9	15,924.3	16,389.0	19,387.0	19,387.0	19,387.0	0.00%
Fund Balance, Ending	15,924.3	16,389.0	19,387.0	19,387.0	12,295.3	19,387.0	0.00%

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Financial Summary

Commissary Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	184.4	111.2	149.9	126.0	135.0	135.0	7.14%
Fines & Forfeitures	1.5	0.6	-	-	-	-	0.00%
Miscellaneous	740.5	824.9	1,337.0	900.0	1,100.0	1,100.0	22.22%
	926.4	936.7	1,487.0	1,026.0	1,235.0	1,235.0	20.37%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%
Excess of Revenues Over Expenditures	163.2	(334.0)	552.0	127.6	225.5	35.3	(72.31)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	163.2	(334.0)	552.0	127.6	225.5	35.3	(72.31)%
Fund Balance, Beginning, Adjusted	849.4	1,012.7	678.6	1,230.6	1,358.2	1,358.2	10.37%
Fund Balance, Ending	1,012.7	678.6	1,230.6	1,358.2	1,583.7	1,393.5	2.60%

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Financial Summary

Drug Seizure Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	149.5	141.1	745.4	1,000.0	1,000.0	1,000.0	0.00%
Miscellaneous	0.9	26.9	59.9	-	-	-	0.00%
	150.3	168.0	805.3	1,000.0	1,000.0	1,000.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	711.1	455.7	170.8	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%
	711.1	455.7	170.8	1,000.0	1,000.0	1,000.0	0.00%
Excess of Revenues Over Expenditures	(560.8)	(287.7)	634.5	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(560.8)	(287.7)	634.5	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	933.1	372.3	84.7	719.2	719.2	719.2	0.00%
Fund Balance, Ending	372.3	84.7	719.2	719.2	719.2	719.2	0.00%

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Financial Summary

Law Library Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	66.8	74.8	164.0	100.0	100.0	100.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	0.2	1.4	1.7	-	-	-	0.00%
	67.0	76.2	165.6	100.0	100.0	100.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	49.5	53.2	62.4	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%
	49.5	53.2	62.4	100.0	100.0	100.0	0.00%
Excess of Revenues Over Expenditures	17.5	23.0	103.2	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	17.5	23.0	103.2	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	303.5	321.0	344.0	447.2	447.2	447.2	0.00%
Fund Balance, Ending	321.0	344.0	447.2	447.2	447.2	447.2	0.00%

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Financial Summary

Accommodation Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	443.8	475.5	469.3	475.0	425.0	400.0	(15.79)%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	443.8	475.5	469.3	475.0	425.0	400.0	(15.79)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	60.7	57.1	100.00%
Housing & Development	653.6	271.7	268.2	271.4	182.1	171.4	(36.84)%
	653.6	271.7	268.2	271.4	242.9	228.6	(15.79)%
Excess of Revenues Over Expenditures	(209.8)	203.8	201.1	203.6	182.1	171.4	(15.79)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	200.0	(202.7)	(201.1)	(203.6)	(182.1)	(171.4)	(15.79)%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(9.8)	1.1	-	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	11.4	1.6	2.7	2.7	2.7	2.7	0.00%
Fund Balance, Ending	1.6	2.7	2.7	2.7	2.7	2.7	0.00%

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Financial Summary

Intergov. Grant Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%
Expenditures:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	721.5	715.0	808.0	279.6	276.2	278.3	(0.45)%
Public Safety	1,282.8	1,229.1	1,138.1	-	-	-	0.00%
Public Works	206.0	209.3	1,007.2	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,210.4	2,153.4	2,953.2	674.1	670.7	672.9	(0.19)%
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	5.7	0.00%
Fund Balance, Ending	6.2	5.7	5.7	5.7	5.7	5.7	0.00%

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Financial Summary

Jail Operations Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%
Miscellaneous	-	-	-	-	-	-	0.00%
	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	424.5	371.8	478.3	414.0	323.0	322.4	(22.13)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	424.5	371.8	478.3	414.0	323.0	322.4	(22.13)%
Excess of Revenues Over Expenditures	(20.1)	(21.0)	16.3	-	-	0.7	100.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(20.1)	(21.0)	16.3	-	-	0.7	100.00%
Fund Balance, Beginning, Adjusted	41.2	21.0	-	16.4	16.4	16.4	0.00%
Fund Balance, Ending	21.0	-	16.4	16.4	16.4	17.0	3.85%

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Financial Summary

Drug Abuse Treat. Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	43.7	8.5	17.4	10.0	4.5	4.5	(55.00)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	171.6	119.7	216.4	155.0	115.0	115.0	(25.81)%
Miscellaneous	-	-	-	-	-	-	0.00%
	215.3	128.2	233.8	165.0	119.5	119.5	(27.58)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	18.5	62.4	70.5	45.0	70.0	70.0	55.56%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	170.0	125.0	170.0	170.0	170.0	125.0	(26.47)%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%
Excess of Revenues Over Expenditures	26.8	(59.2)	(6.7)	(50.0)	(120.5)	(75.5)	51.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	26.8	(59.2)	(6.7)	(50.0)	(120.5)	(75.5)	51.00%
Fund Balance, Beginning, Adjusted	132.4	159.2	100.0	93.4	43.4	43.4	(53.55)%
Fund Balance, Ending	159.2	100.0	93.4	43.4	(77.1)	(32.1)	(174.10)%

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Financial Summary

Emergency Comm. Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	616.7	733.4	909.2	831.4	775.1	775.1	(6.77)%
Charges for Service	1,769.1	1,836.1	1,861.3	1,765.0	2,000.0	1,975.0	11.90%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	27.4	46.2	33.2	28.3	29.0	29.0	2.40%
	2,413.2	2,615.8	2,803.7	2,624.7	2,804.1	2,779.1	5.88%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,269.7	3,353.3	3,660.4	3,735.6	3,928.1	3,603.2	(3.54)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,269.7	3,353.3	3,660.4	3,735.6	3,928.1	3,603.2	(3.54)%
Excess of Revenues Over Expenditures	(856.5)	(737.6)	(856.7)	(1,110.9)	(1,124.0)	(824.1)	(25.82)%
Operating Transfers:							
Transfers In	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
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	69.8	(13.6)	(70.8)	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	104.5	174.3	160.8	89.9	89.9	89.9	0.00%
Fund Balance, Ending	174.3	160.8	90.0	89.9	89.9	89.9	0.00%

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Financial Summary

Victim/Witness Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	84.0	102.1	97.6	76.2	80.0	80.0	4.99%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	135.5	106.0	210.4	150.5	124.0	124.0	(17.61)%
Miscellaneous	-	-	-	-	-	-	0.00%
	219.4	208.1	308.0	226.7	204.0	204.0	(10.01)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	208.9	211.1	225.3	226.6	237.3	233.9	3.22%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	208.9	211.1	225.3	226.6	237.3	233.9	3.22%
Excess of Revenues Over Expenditures	10.5	(3.1)	82.7	-	(33.3)	(29.9)	3.22%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	10.5	(3.1)	82.7	-	(33.3)	(29.9)	3.22%
Fund Balance, Beginning, Adjusted	61.6	72.1	69.0	151.8	151.8	151.8	0.05%
Fund Balance, Ending	72.1	69.0	151.8	151.8	118.5	121.9	(19.71)%

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Financial Summary

Special Services Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	4,077.5	4,152.2	4,436.7	4,340.0	4,625.0	4,625.0	6.57%
Licenses & Permits	112.5	120.8	138.1	120.0	135.0	135.0	12.50%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	49.3	50.2	91.0	51.0	51.0	51.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	26.4	-	24.7	-	-	-	0.00%
	4,265.6	4,323.1	4,690.5	4,511.0	4,811.0	4,811.0	6.65%
Expenditures:							
General Government	10.5	3.3	14.6	150.0	150.0	100.0	(33.33)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,161.7	2,621.0	2,530.4	2,420.5	3,520.1	2,868.8	18.52%
Public Works	221.1	266.3	245.4	239.4	222.3	216.8	(9.47)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	70.0	70.0	70.0	70.0	70.0	0.00%
Housing & Development	677.9	1,171.8	1,152.1	1,366.7	1,310.4	1,340.5	(1.92)%
	3,071.2	4,132.4	4,012.6	4,246.7	5,272.9	4,596.1	8.23%
Excess of Revenues Over Expenditures	1,194.4	190.7	677.9	264.3	(461.9)	214.9	(18.71)%
Operating Transfers:							
Transfers In	(200.0)	202.7	201.1	203.6	182.1	171.4	(15.79)%
Transfers Out	(325.0)	(325.0)	(325.0)	(325.0)	(325.0)	(325.0)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	669.4	68.4	554.1	142.9	(604.7)	61.3	(57.09)%
Fund Balance, Beginning, Adjusted	2,083.7	2,753.1	2,821.5	3,375.6	3,518.5	3,518.5	4.23%
Fund Balance, Ending	2,753.1	2,821.5	3,375.6	3,518.5	2,913.8	3,579.8	1.74%

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Financial Summary

SPLOST VI Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1.0	-	6.9	-	-	-	0.00%
	1.0	-	6.9	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	69.4	454.7	2,006.9	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	69.4	454.7	2,006.9	-	-	-	0.00%
Excess of Revenues Over Expenditures	(68.3)	(454.7)	(2,000.0)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(68.3)	(454.7)	(2,000.0)	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	2,523.0	2,454.6	2,000.0	-	-	-	0.00%
Fund Balance, Ending	2,454.6	2,000.0	-	-	-	-	0.00%

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Financial Summary

SPLOST VII Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	20,186.9	21,080.0	22,016.0	10,500.0	-	-	(100.00)%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	12.0	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2.2	-	131.5	-	-	-	0.00%
	20,189.1	21,092.1	22,147.5	10,500.0	-	-	(100.00)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	16,258.0	18,759.6	19,420.3	20,000.0	9,800.0	9,800.0	(51.00)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	16,258.0	18,759.6	19,420.3	20,000.0	9,800.0	9,800.0	(51.00)%
Excess of Revenues Over Expenditures	3,931.1	2,332.5	2,727.1	(9,500.0)	(9,800.0)	(9,800.0)	3.16%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(41.5)	(1,889.1)	(2,608.7)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	3,889.6	443.4	118.4	(9,500.0)	(9,800.0)	(9,800.0)	3.16%
Fund Balance, Beginning, Adjusted	5,292.7	9,182.3	9,625.7	9,744.1	244.1	244.1	(97.49)%
Fund Balance, Ending	9,182.3	9,625.7	9,744.2	244.2	(9,555.9)	(9,555.9)	(4014.02)%

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Financial Summary

SPLOST VIII Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	21,000.0	21,000.0	100.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	21,000.0	21,000.0	100.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	21,000.0	21,000.0	100.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	-	-	21,000.0	21,000.0	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%

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Financial Summary

TSPLOST Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	891.5	1,200.0	1,800.0	1,800.0	50.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	891.5	1,200.0	1,800.0	1,800.0	50.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%
Excess of Revenues Over Expenditures	-	-	805.8	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	805.8	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	-	-	-	805.8	805.8	805.8	0.00%
Fund Balance, Ending	-	-	805.8	805.8	805.8	805.8	0.00%

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Financial Summary

Public Road – LMIG Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,350.7	1,128.7	1,193.9	1,100.0	1,500.0	1,500.0	36.36%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,350.7	1,128.7	1,193.9	1,100.0	1,500.0	1,500.0	36.36%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
Excess of Revenues Over Expenditures	250.3	(496.0)	(526.0)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	250.3	(496.0)	(526.0)	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	800.3	1,050.7	554.7	28.7	28.7	28.7	0.00%
Fund Balance, Ending	1,050.7	554.7	28.7	28.7	28.7	28.7	0.00%

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Financial Summary

CDBG CAC Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 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%
Expenditures:							
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%

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Water/Sewer Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	6,464.0	6,297.0	6,518.1	6,021.0	7,089.0	7,089.0	17.74%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	860.2	814.4	877.4	760.0	885.0	885.0	16.45%
	7,324.2	7,111.4	7,395.5	6,781.0	7,974.0	7,974.0	17.59%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	4,628.2	5,093.3	6,522.9	5,289.4	6,437.0	5,971.7	12.90%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	4,628.2	5,093.3	6,522.9	5,289.4	6,437.0	5,971.7	12.90%
Excess of Revenues Over Expenses	2,696.0	2,018.1	872.6	1,491.6	1,537.0	2,002.3	34.23%
Non-operating:							
Revenues	203.5	3.0	4.3	6.0	4.5	4.5	(25.00)%
Expenses	(181.4)	(156.6)	(136.9)	(163.0)	(163.0)	(137.5)	(15.64)%
Operating Transfers:							
Transfers In	41.5	1,889.1	2,608.7	-	-	-	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 Expenses and Transfers Out	2,309.7	3,303.6	2,898.7	884.6	928.5	1,419.3	60.43%
Fund Equity, Beginning, Adjusted	38,272.7	38,214.1	41,553.5	44,452.2	45,336.8	45,336.8	1.99%
Fund Equity, Ending	40,582.4	41,517.6	44,452.2	45,336.8	46,265.4	46,756.1	3.13%

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Financial Summary

Landfill Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	8.2	6.2	-	6.5	-	-	(100.00)%
	8.2	6.2	-	6.5	-	-	(100.00)%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	45.3	57.8	448.5	239.6	225.0	186.5	(22.17)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	45.3	57.8	448.5	239.6	225.0	186.5	(22.17)%
Excess of Revenues Over Expenses	(37.0)	(51.6)	(448.5)	(233.1)	(225.0)	(186.5)	(20.00)%
Non-operating:							
Revenues	389.4	358.5	422.8	877.5	815.0	815.0	(7.12)%
Expenses	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	202.4	156.9	(175.7)	494.4	440.0	478.5	(3.21)%
Fund Equity, Beginning, Adjusted	701.2	903.6	1,060.5	884.8	1,379.2	1,379.2	55.88%
Fund Equity, Ending	903.6	1,060.5	884.8	1,379.2	1,819.2	1,857.7	34.70%

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Financial Summary

Tax Lighting District Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	290.4	332.0	426.3	421.0	421.0	421.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	1.9	-	-	-	-	0.00%
	290.4	333.9	426.3	421.0	421.0	421.0	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	326.3	337.3	352.9	355.1	362.8	362.8	2.19%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	326.3	337.3	352.9	355.1	362.8	362.8	2.19%
Excess of Revenues Over Expenses	(35.9)	(3.4)	73.5	65.9	58.2	58.2	(11.80)%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(35.9)	(3.4)	73.5	65.9	58.2	58.2	(11.80)%
Fund Equity, Beginning, Adjusted	(140.3)	(176.2)	(179.6)	(106.1)	(40.1)	(40.1)	(62.16)%
Fund Equity, Ending	(176.2)	(179.6)	(106.1)	(40.1)	18.0	18.0	(144.86)%

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Equipment Maint Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	124.0	157.8	149.1	120.5	135.5	135.5	12.45%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,839.7	2,328.9	2,439.7	2,431.2	2,741.8	2,693.0	10.77%
	2,963.7	2,486.7	2,588.8	2,551.7	2,877.3	2,828.5	10.85%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,389.1	2,387.5	2,758.6	2,510.0	2,836.0	2,811.5	12.01%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,389.1	2,387.5	2,758.6	2,510.0	2,836.0	2,811.5	12.01%
Excess of Revenues Over Expenses	574.6	99.1	(169.8)	41.7	41.3	17.0	(59.22)%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	(0.5)	(0.3)	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	574.1	98.9	(169.8)	41.7	41.3	17.0	59.22)%
Fund Equity, Beginning, Adjusted	1,072.6	1,646.8	1,745.6	1,575.8	1,617.5	1,617.5	2.65%
Fund Equity, Ending	1,646.8	1,745.6	1,575.8	1,617.5	1,658.9	1,634.5	1.05%

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Health Insurance Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
Expenses:							
General Government	6,249.4	7,853.0	7,997.2	6,971.7	7,326.7	7,326.7	5.09%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,249.4	7,853.0	7,997.2	6,971.7	7,326.7	7,326.7	5.09%
Excess of Revenues Over Expenses	(498.1)	154.0	55.7	145.8	119.3	119.4	(18.17)%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(498.1)	154.0	55.7	145.8	119.3	119.4	(18.17)%
Fund Equity, Beginning, Adjusted	808.8	310.6	464.6	520.3	666.2	666.2	28.03%
Fund Equity, Ending	310.6	464.6	520.3	666.2	785.5	785.5	17.91%

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Financial Summary

Workers Comp Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Revenue:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
Expenses:							
General Government	908.8	308.0	518.6	522.6	320.0	370.0	(29.20)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	908.8	308.0	518.6	522.6	320.0	370.0	(29.20)%
Excess of Revenues Over Expenses	-	291.5	140.0	121.2	380.4	(19.6)	(116.19)%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	291.5	140.0	121.2	380.4	(19.6)	(116.19)%
Fund Equity, Beginning, Adjusted	129.4	129.4	420.9	560.8	682.0	682.0	21.61%
Fund Equity, Ending	129.4	420.9	560.8	682.0	1,062.4	662.4	(2.88)%

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Financial Summary

Technology Fleet Fund $1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 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	723.7	738.4	810.8	810.8	9.81%
	464.0	598.3	723.7	738.4	810.8	810.8	9.81%
Expenses:							
General Government	401.2	616.2	704.8	738.4	810.8	810.8	9.81%
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	704.8	738.4	810.8	810.8	9.81%
Excess of Revenues Over Expenses	62.8	(17.8)	18.9	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	62.8	(17.8)	18.9	-	-	-	0.00%
Fund Equity, Beginning, Adjusted	-	62.8	45.0	63.9	63.9	63.9	0.00%
Fund Equity, Ending	62.8	45.0	63.9	63.9	63.9	63.9	0.00%

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Revenues by Sources – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
General Fund:							
Taxes	47,986.9	49,557.6	50,943.1	49,433.0	51,317.5	51,317.5	3.81%
Licenses & Permits	3.4	4.6	4.1	5.0	5.0	5.0	0.00%
Intergovernmental	364.6	707.2	748.9	748.5	767.5	767.5	2.54%
Charges for Service	3,936.0	4,033.1	4,096.5	4,010.4	3,716.4	3,756.4	(6.33)%
Fines & Forfeitures	1,874.6	1,586.6	3,902.1	2,650.0	2,125.0	2,125.0	(19.81)%
Miscellaneous	957.3	186.8	523.7	445.0	387.5	387.5	(12.92)%
Operating Transfers	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
	56,207.9	57,160.9	61,303.4	58,376.9	59,403.9	59,443.9	1.83%
Commissary Fund:							
Charges for Service	184.4	111.2	149.9	126.0	135.0	135.0	7.14%
Fines & Forfeitures	1.5	0.6	-	-	-	-	0.00%
Miscellaneous	740.5	824.9	1,337.0	900.0	1,100.0	1,100.0	22.22%
	926.4	936.7	1,487.0	1,026.0	1,235.0	1,235.0	20.37%
Drug Seizure Fund:							
Fines & Forfeitures	149.5	141.1	745.4	1,000.0	1,000.0	1,000.0	0.00%
Miscellaneous	0.9	26.9	59.9	-	-	-	0.00%
	150.3	168.0	805.3	1,100.0	1,100.0	1,100.0	0.00%
Law Library Fund:							
Charges for Service	66.8	74.8	164.0	100.0	100.0	100.0	0.00%
Miscellaneous	0.2	1.4	1.7	-	-	-	0.00%
	67.0	76.2	165.6	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Taxes	443.8	475.5	469.3	475.0	425.0	400.0	(15.79)%
	443.8	475.5	469.3	475.0	425.0	400.0	(15.79)%
Intergovernmental Grant:							
Intergovernmental	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%
	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%
Jail Operations Fund:							
Fines & Forfeitures	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%
	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%
Drug Abuse Treatment:							
Intergovernmental	43.7	8.5	17.4	10.0	4.5	4.5	(55.00)%
Fines & Forfeitures	171.6	119.7	216.4	155.0	115.0	115.0	(25.81)%
	215.3	128.2	233.8	165.0	119.5	119.5	(27.58)%

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Revenues by Sources – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Emergency Comm Fund:							
Intergovernmental	616.7	733.4	909.2	831.4	775.1	775.1	(6.77)%
Charges for Service	1,769.1	1,836.1	1,861.3	1,765.0	2,000.0	1,975.0	11.90%
Miscellaneous	27.4	46.2	33.2	28.3	29.0	29.0	2.40%
Operations Transfers	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
	3,499.5	3,499.8	3,749.6	3,895.6	4,088.1	3,763.2	(3.40)%
Victim/Witness Fund:							
Intergovernmental	84.0	102.1	97.6	76.2	80.0	80.0	4.99%
Fines & Forfeitures	135.5	106.0	210.4	150.5	124.0	124.0	(17.61)%
	219.4	209.1	308.0	226.7	204.0	204.0	(10.01)%
Special Services Fund:							
Taxes	4,077.5	4,152.2	4,436.7	4,340.0	4,625.0	4,625.0	6.57%
Licenses & Permits	112.5	120.8	138.1	120.0	135.0	135.0	12.50%
Charges for Service	49.3	50.2	91.0	51.0	51.0	51.0	0.00%
Miscellaneous	26.4	-	24.7	-	-	-	0.00%
Operating Transfers	(200.0)	202.7	201.1	203.6	182.1	171.4	(15.79)%
	4,065.6	4,525.9	4,891.7	4,714.6	4,993.1	4,982.4	5.68%
SPLOST VI Fund:							
Miscellaneous	1.0	-	6.9	-	-	-	0.00%
	1.0	-	6.9	-	-	-	0.00%
SPLOST VII Fund:							
Taxes	20,186.9	21,080.0	22,016.0	10,500.0	-	-	(100.00)%
Intergovernmental	-	12.0	-	-	-	-	0.00%
Miscellaneous	2.2	-	131.5	-	-	-	0.00%
	20,189.1	21,092.1	22,147.5	10,500.0	-	-	(100.00)%
SPLOST VIII Fund:							
Taxes	-	-	-	-	21,000.0	21,000.0	100.00%
	-	-	-	-	21,000.0	21,000.0	100.00%
TSPLOST Fund:							
Taxes	-	-	891.5	1,200.0	1,800.0	1,800.0	50.00%
	-	-	891.5	1,200.0	1,800.0	1,800.0	50.00%
Public Road – LMIG Fund:							
Intergovernmental	1,350.7	1,128.7	1,193.9	1,100.0	1,500.0	1,500.0	36.36%
	1,350.7	1,128.7	1,193.9	1,100.0	1,500.0	1,500.0	36.36%

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Revenues by Sources – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
CDBG CAC Fund:							
Intergovernmental	209.7	290.3	-	-	-	-	0.00%
	209.7	290.3	-	-	-	-	0.00%
Water/Sewer Fund:							
Charges for Service	6,464.0	6,297.0	6,518.1	6,021.0	7,089.0	7,089.0	17.74%
Miscellaneous	860.2	814.4	877.4	760.0	885.0	885.0	16.45%
Operating Transfers	41.5	1,889.1	2,608.7	-	-	-	0.00%
Non-operating	203.5	3.0	4.3	6.0	4.5	4.5	(25.00)%
	7,569.2	9,003.4	10,008.5	6,787.0	7,978.5	7,978.5	17.56%
Landfill Fund:							
Miscellaneous	8.2	6.2	-	6.5	-	-	(100.00)%
Non-operating	389.4	358.5	422.8	877.5	815.0	815.0	(7.12)%
	397.6	364.7	422.8	884.0	815.0	815.0	(7.12)%
Tax Lighting District Fund:							
Charges for Service	290.4	332.0	426.3	421.0	421.0	421.0	0.00%
Miscellaneous	-	1.9	-	-	-	-	0.00%
	290.4	333.9	426.3	421.0	421.0	421.0	0.00%
Equipment Maint Fund:							
Charges for Service	124.0	157.8	149.1	120.5	135.5	135.5	12.45%
Miscellaneous	2,839.7	2,328.9	2,439.7	2,431.2	2,741.2	2,693.0	10.77%
	2,963.7	2,486.7	2,588.8	2,551.7	2,877.3	2,828.5	10.85%
Health Insurance Fund:							
Charges for Service	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
Workers Comp Fund:							
Charges for Service	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
Technology Fleet Fund:							
Miscellaneous	401.2	616.2	704.8	738.4	810.8	810.8	9.81%
	401.2	616.2	704.8	738.4	810.8	810.8	9.81%

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Revenues by Sources – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
All Fund:							
Taxes	72,695.1	75,265.3	78,756.6	65,948.0	79,167.5	79,142.5	20.01%
Licenses & Permits	115.9	125.4	142.2	125.0	140.0	140.0	12.00%
Intergovernmental	4,885.9	5,135.1	5,920.1	3,440.2	3,797.8	3,800.0	10.46%
Charges for Service	19,544.1	21,498.7	22,167.7	20,376.2	21,794.3	21,459.3	5.32%
Fines & Forfeitures	2,737.1	2,304.8	5,568.8	4,369.5	3,687.0	3,687.0	(15.62)%
Miscellaneous	5,928.0	4,836.0	6,159.4	5,309.4	5,954.1	5,905.3	11.22%
Operating Transfers	2,012.8	4,060.8	4,840.8	2,559.5	2,551.0	2,240.5	(12.46)%
Non-operating	592.9	361.5	427.1	883.5	819.5	819.5	(7.24)%
	108,511.8	113,587.5	123,982.7	103,011.3	117,911.3	117,194.1	13.77%

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Revenue Charts

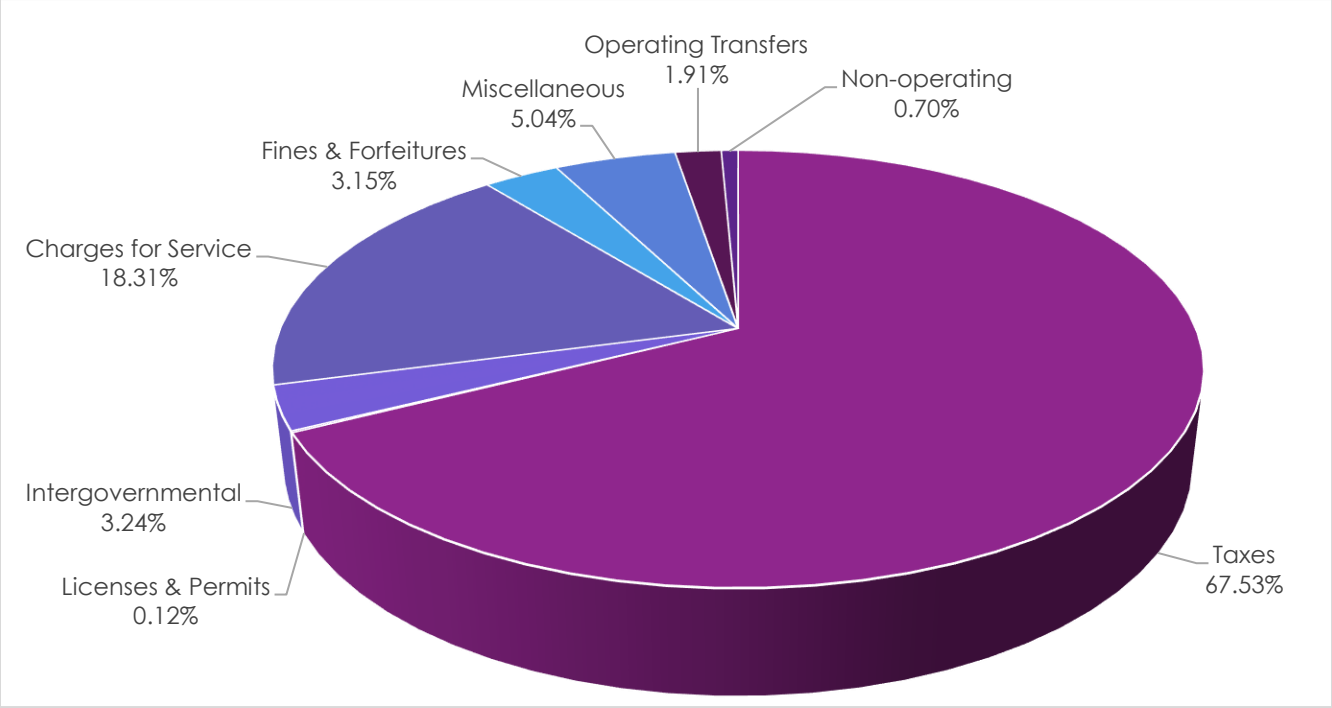


Figure 8 - All Funds - Revenues by Type

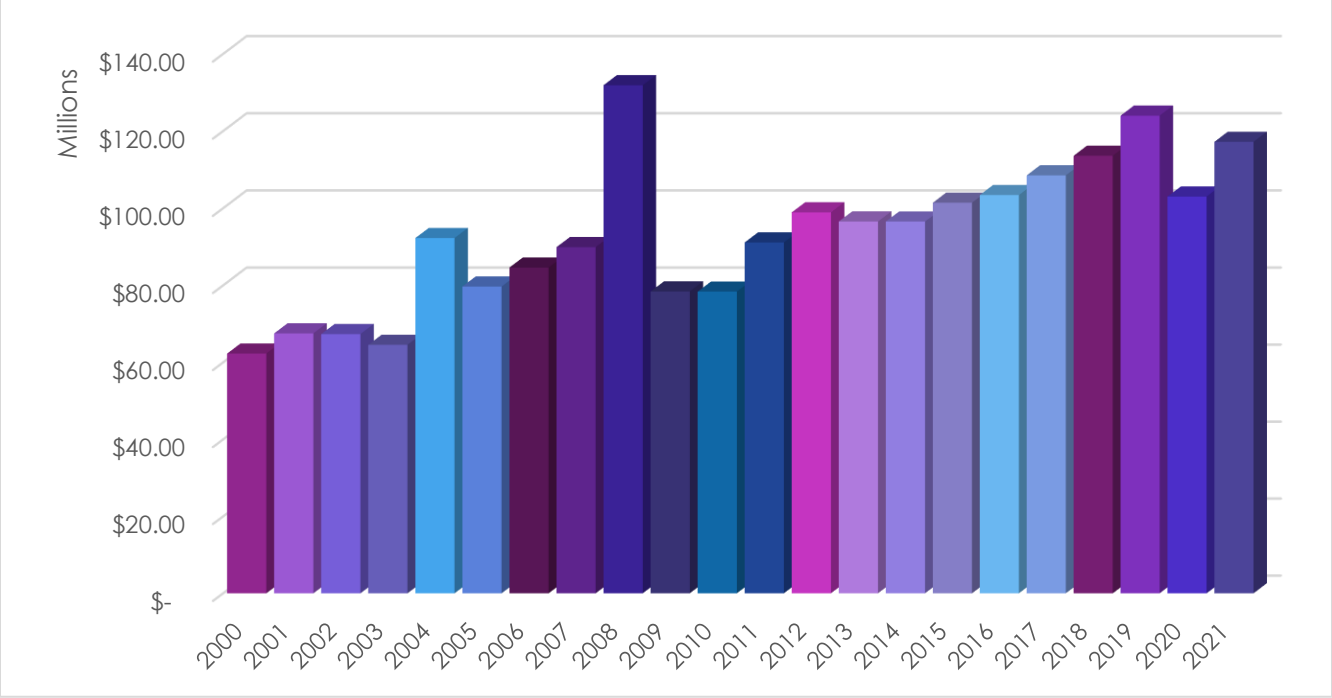


Figure 9 - All Funds - Revenue History

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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 tax revenue. Since 2011, tax revenues have been relatively flat. The economic slowdown, the temporary freeze on property tax values and the vehicle tax reforms have all contributed to this trend. Further impacting the budget, the Title Ad Valorem Tax (TAVT) also eliminated the sales tax on vehicles. During 2015, the Board of Assessors contracts for a large partial revaluation of properties. Due to the large increases, the number of appears has increased since them, further impacting revenues.

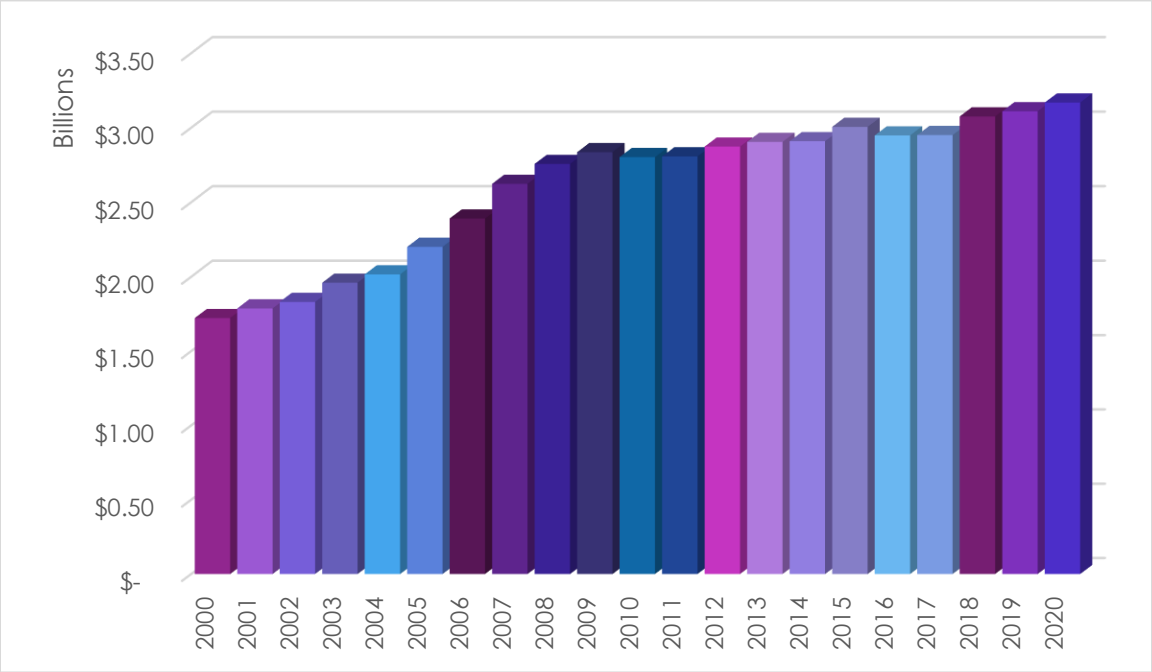


Figure 10 – County-wide Digest History

Looking at trends since 2009, the total digest has grown by 11.94%. During that time period, the incorporated digest has grown 6.06% while the unincorporated digest has grown 18.90%.

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

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Revenue Sources and Assumptions

Taxes:

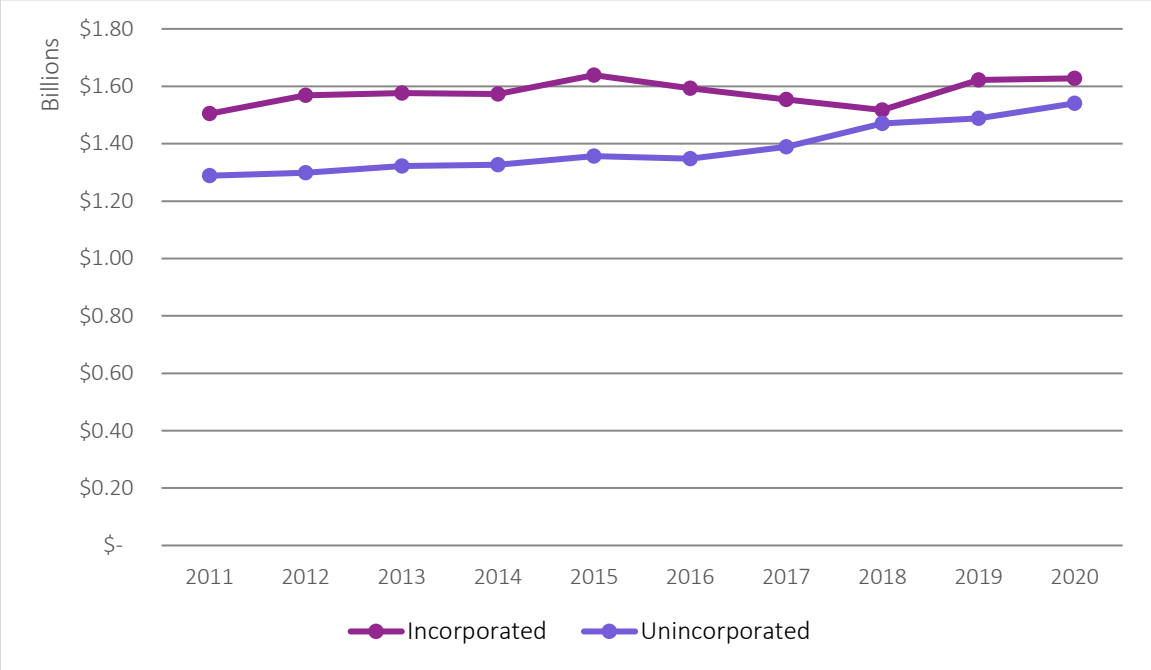


Figure 11 - Net Digest History

Local Option Sales Tax (LOST) (OCGA § 48-8): This 1% tax on retail sales, which is restricted for property tax relief, is collected by the Georgia Department of Revenue and remitted monthly to each government. Lowndes County holds approximately one year of the tax in reserves and recognizes it as revenue in the following year. Every ten years, local governments are charged with negotiating the allocation of the tax; however, following several adjustments to the statute by the General Assembly, there have been numerous challenges to the constitutionality of the act. As a result, the last negotiated allocation remains in effect.

The tax is budgeted based on historical data. The economic slowdown had some effect as well as the elimination of the sales tax on vehicles under the TAVT. While the state has reported increases for the last several years, local collections have only shown improvements since the changes regarding online sales. While it is still too soon to tell what the full effect will be, COVID has already impacted sales tax collections.

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Revenue Sources and Assumptions

Taxes:

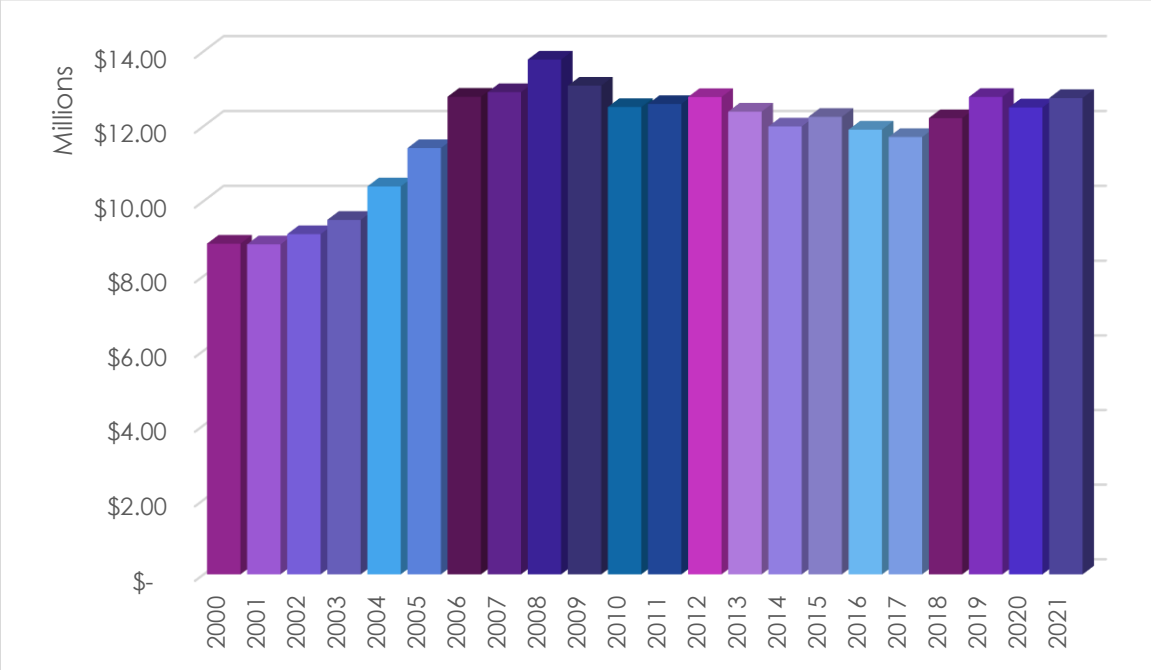


Figure 12 - Net Digest History

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 LOST, SPLOST is budgeted based on historical trends and is impacted by the same factors. Following the adoption of the budget for FY 2020, a new SPLOST was passed and is included in this document for FY 2021.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) (OCGA § 48-8): This additional 1% tax will be used for transportation infrastructure and was passed after adoption of the 2019 budget. Collections began October 1, 2018, bringing the sales tax rate in Lowndes County to 8%.

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Revenue Sources and Assumptions

Taxes:

 - State of Georgia

 - Property Tax Relief (LOST)

 - Capital Improvement (SPLOST)

 - Schools Improvement (EdSPLOST)

 - Transportation Improvement (TSPLOST)

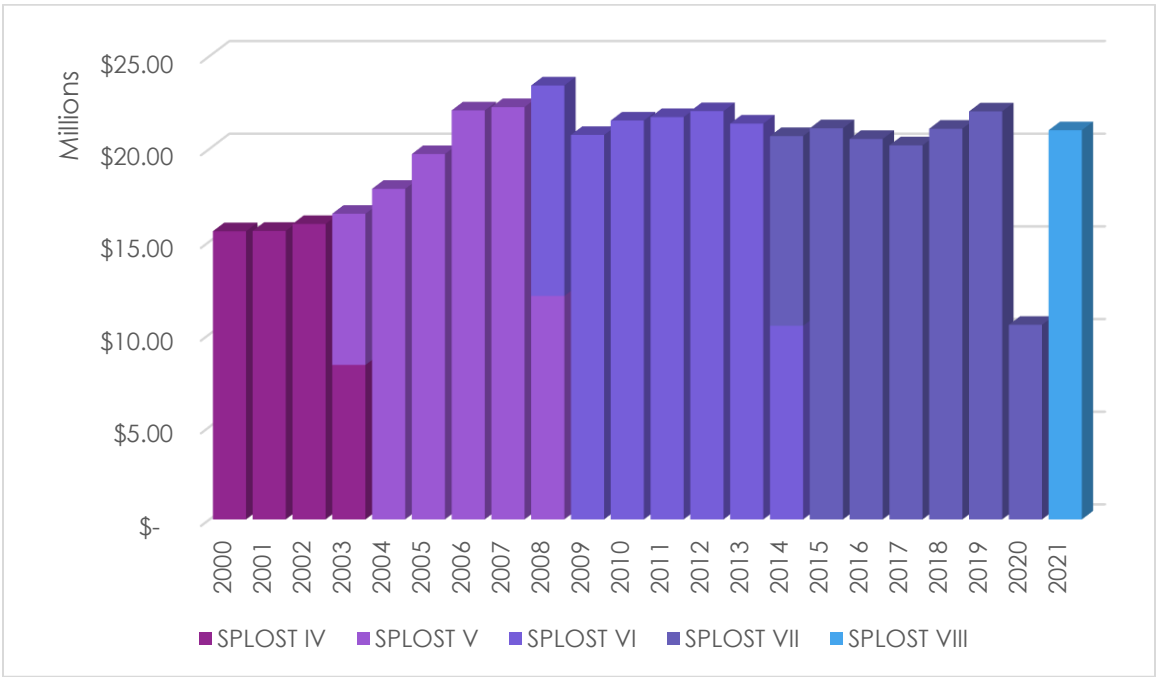


Figure 13 - SPLOST History

Alcoholic Beverage Excise Tax (OCGA § 3-4, 3-5, 3-6): This tax is on the sale of alcoholic beverage 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 services.

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Revenue Sources and Assumptions

Taxes:

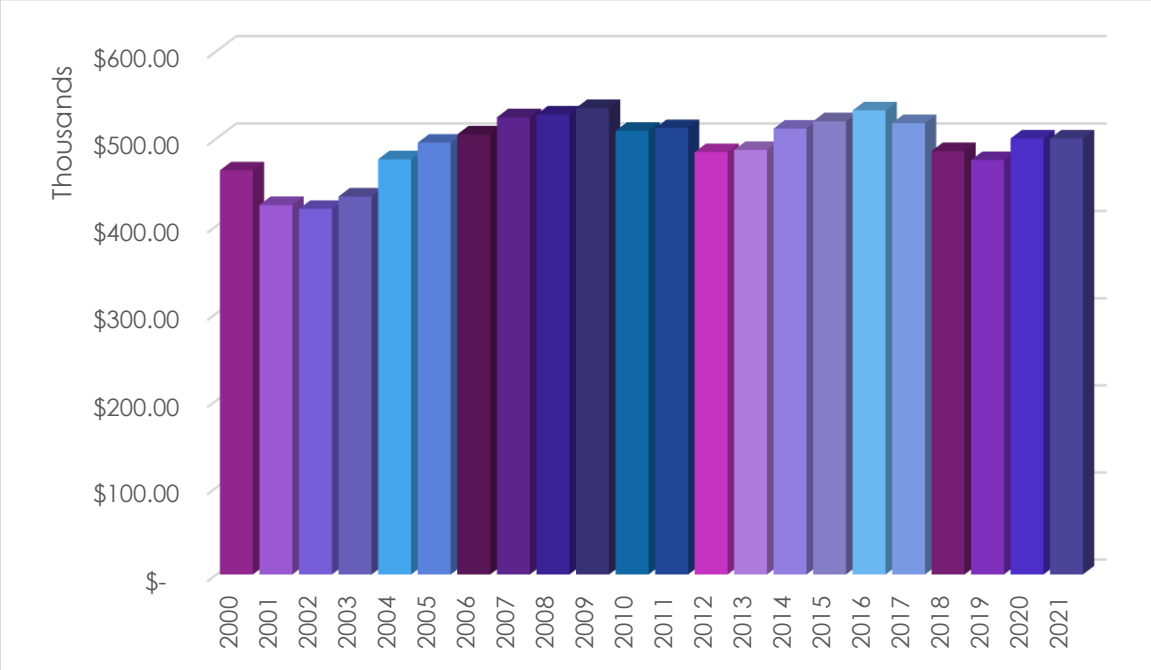


Figure 14 – Alcoholic Beverage Excise Tax History

Occupation Tax (OCGA § 48-13): This tax, commonly referred to as a business license, is actually a tax on the registration of businesses in unincorporated Lowndes County. The amount is determined by using profitability ratios and gross receipts and is valid from June 1 through May 31. While there are fluctuations from year to year, this revenue stream is traditionally steady. Occupation taxes are budgeted based on historical data and any anticipated changes in the ordinance 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 current providers and historical collections. 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 for property tax relief in the unincorporated area, it is now used for services such as fire protection and code enforcement.

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Revenue Sources and Assumptions

Taxes:

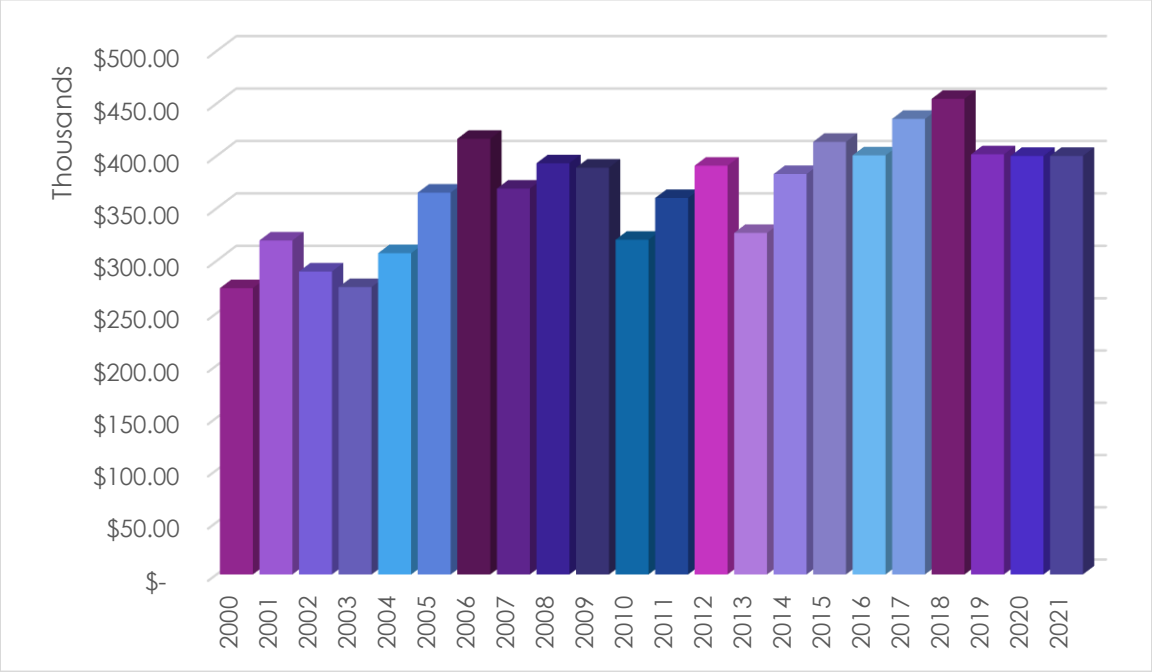


Figure 15 – Occupation Tax History

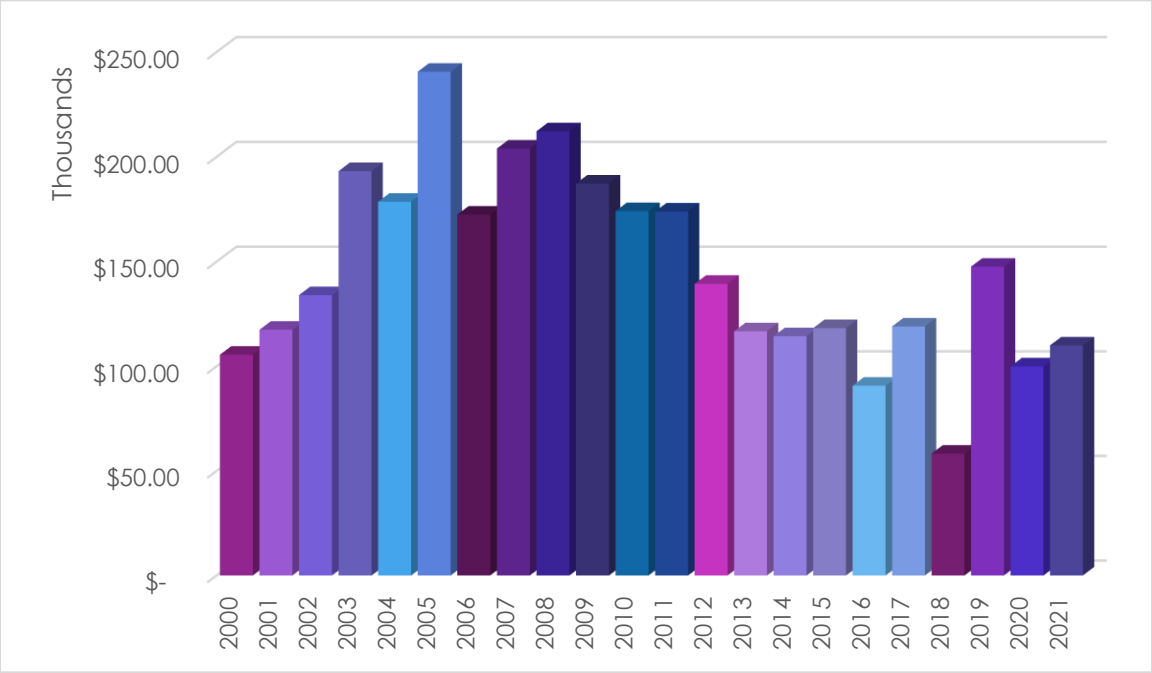


Figure 16 – Franchise Tax History

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Revenue Sources and Assumptions

Taxes:

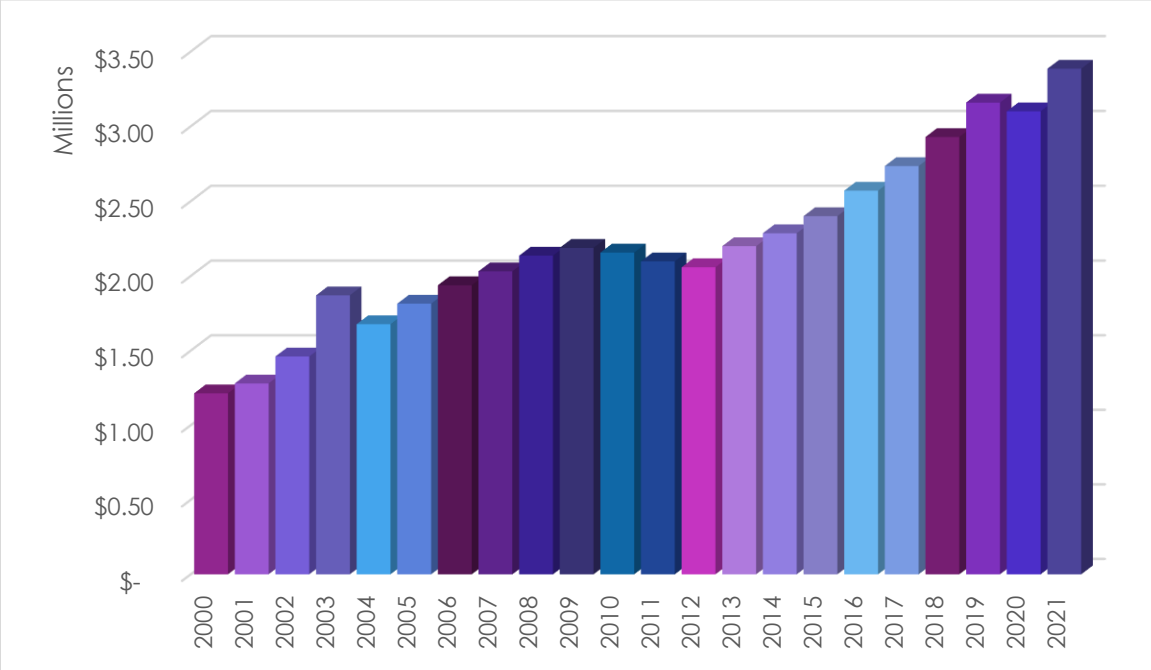


Figure 17 – Insurance Premium Tax History

Accommodation Excise Tax (OCGA § 48-13): This tax, commonly referred to as the hotel/motel tax or bed tax, is a tax on the provision of lodgings and accommodations. Prior to FY 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 from 5% to 7%. 42.86% are used for tourism promotion and 14.29% are used for tourism product development. The remaining proceeds are transferred to the Special Services Fund. Until FY 2021, the tourism product development portion was used to fund the Conference Center. Those proceeds are now used to fund a portion of the Recreation Authority that qualifies as tourism product development. There has been some slight growth in the tax over the past couple of years, however, with COVID, there was a drastic drop and the budget is reflective of that decrease in revenues.

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Revenue Sources and Assumptions

Taxes:

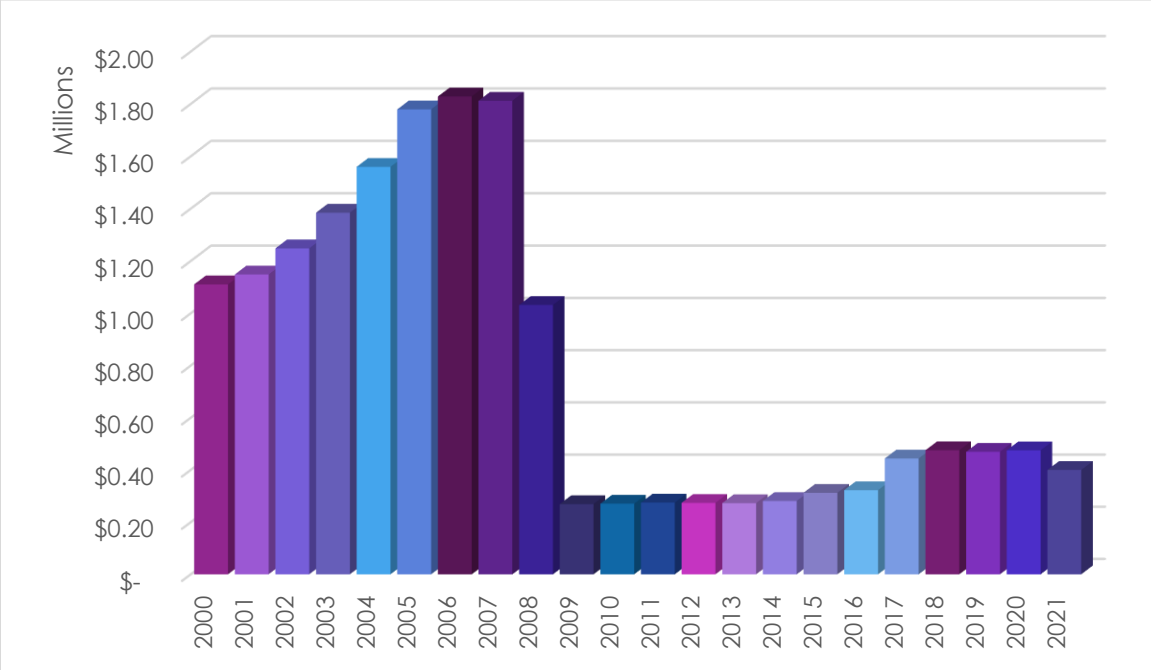


Figure 18 – Accommodation Excise Tax History

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 a required state license. The budget for this line is based on current active businesses and the fee structure currently in effect. There is general very little fluctuation in this fee. Alcoholic beverage licenses are accounted for in the Special Services Fund.

Intergovernmental:

Other Government – ADR: Per an agreement with the Superior Court, Lowndes County processes the payroll for Alternative Dispute Resolution (ADR). This line item represents the reimbursement of actual 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 as share of the operations costs based on the number and type of units they utilize. The budget for each line is based on their pro rata share of the budgeted expenditures.

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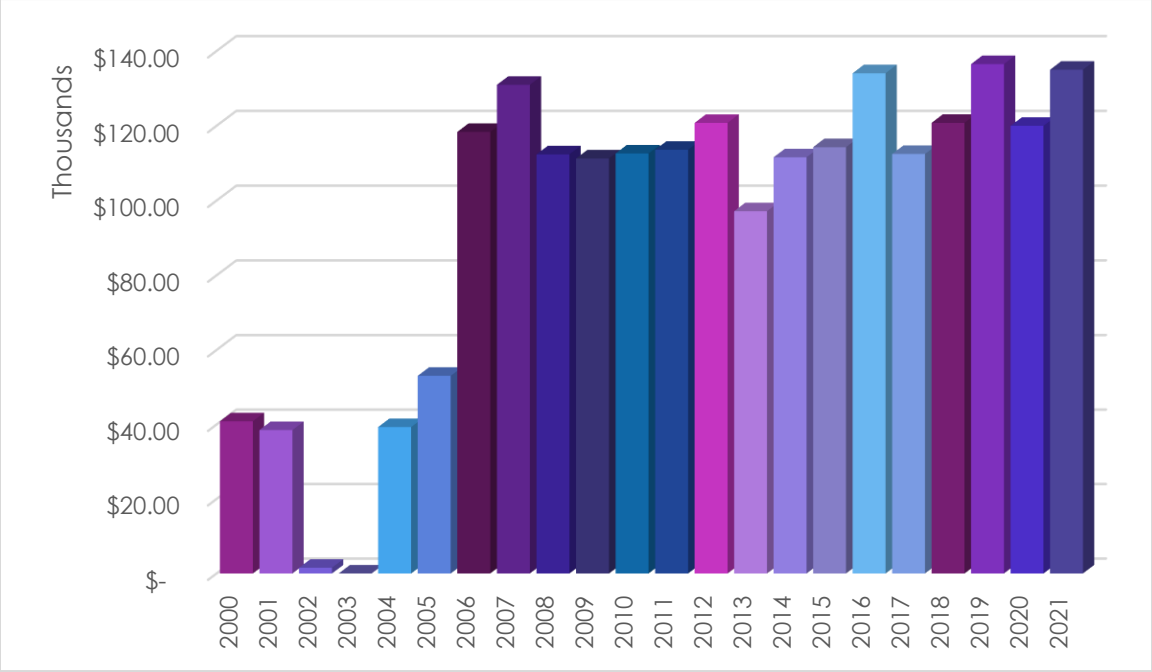


Figure 19 – Alcoholic Beverage License History (2002 and 2003 included in Occupation Tax)

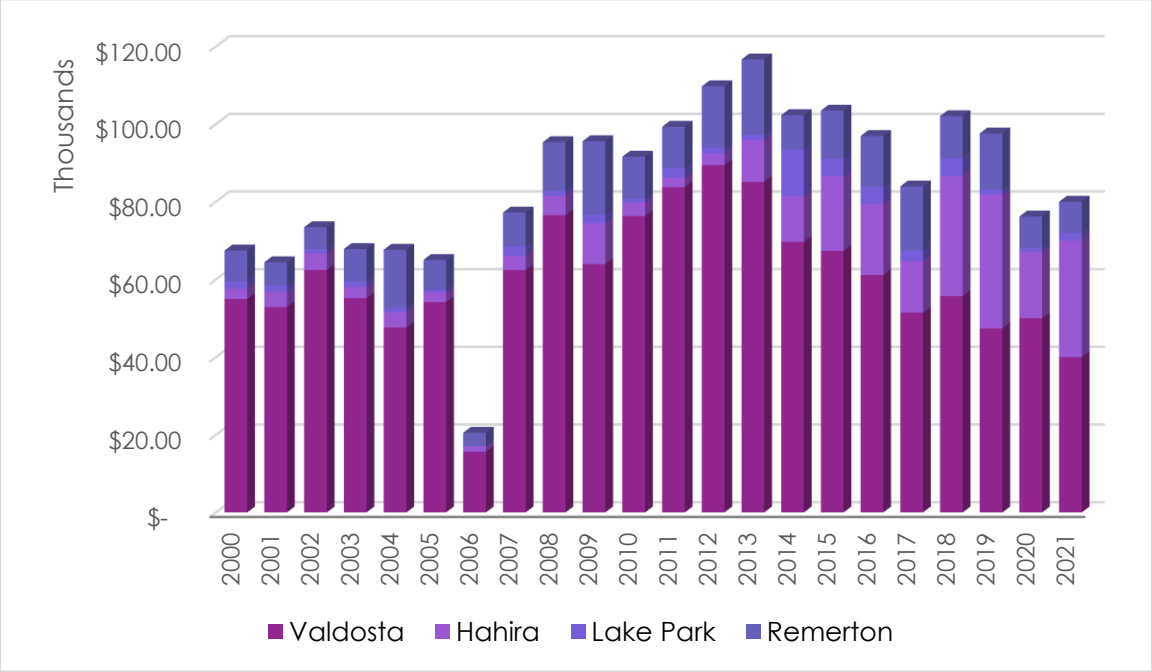


Figure 20 – Victim/Witness (Intergovernmental) History

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Revenue Sources and Assumptions

Intergovernmental:

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 has decreased over the last several years. The municipalities have indicated that it has to do with their caseloads.

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, jail collection rates declined because cities began turning over prisoners faster on state charges. Beginning July 1, 2017, the Sheriff increased jail rates to better reflect the cost of housing inmates.

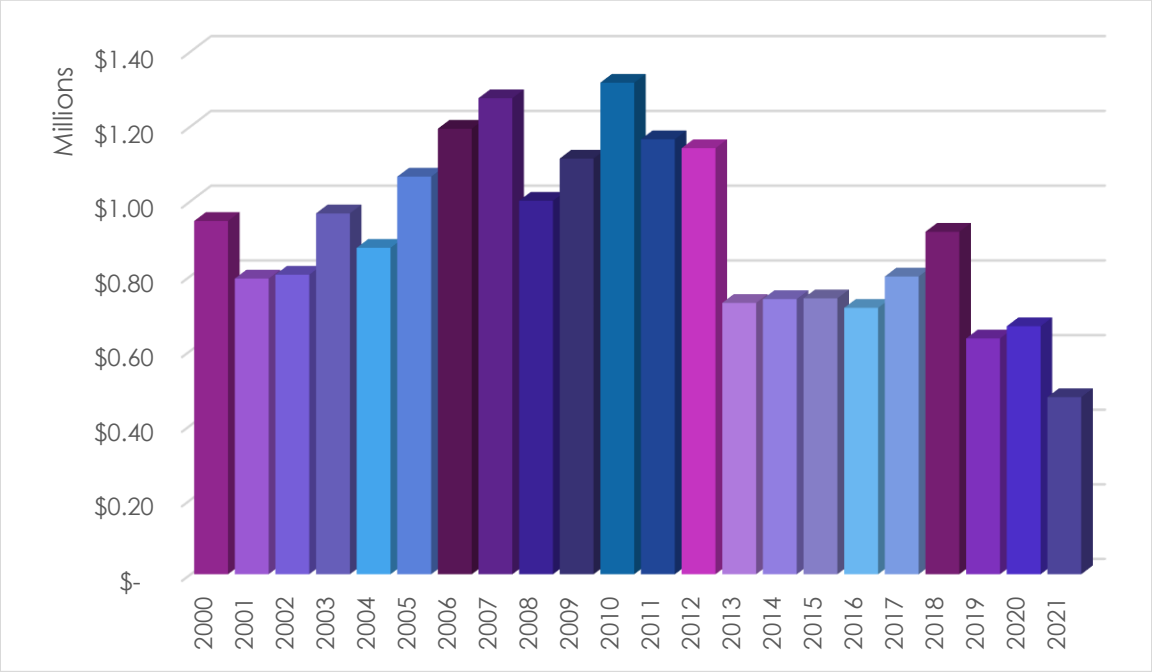


Figure 21 – Prisoner Housing History

Board of Elections: The Board of Elections primarily collects fees for reimbursement of election costs and for qualifying fees. This varies annually based on the types of elections scheduled.

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Revenue Sources and Assumptions

Charges for Service:

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

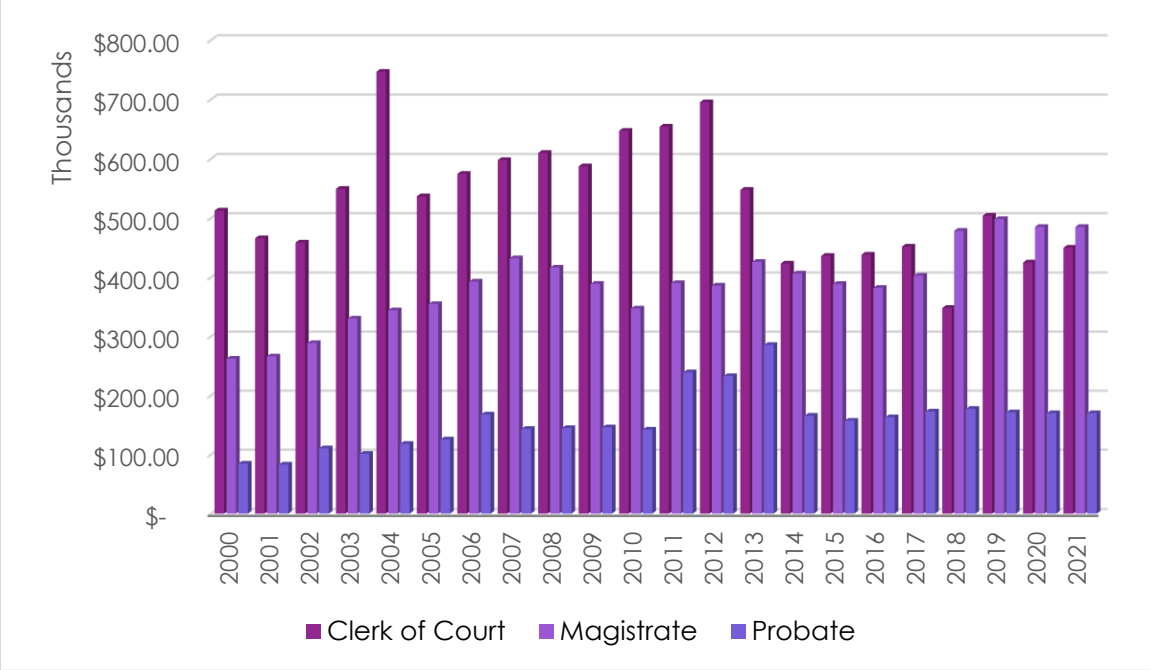


Figure 22 – Court Fees History

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

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 monthly to the County. Fees from the Sheriff's Office are budgeted based on historical data.

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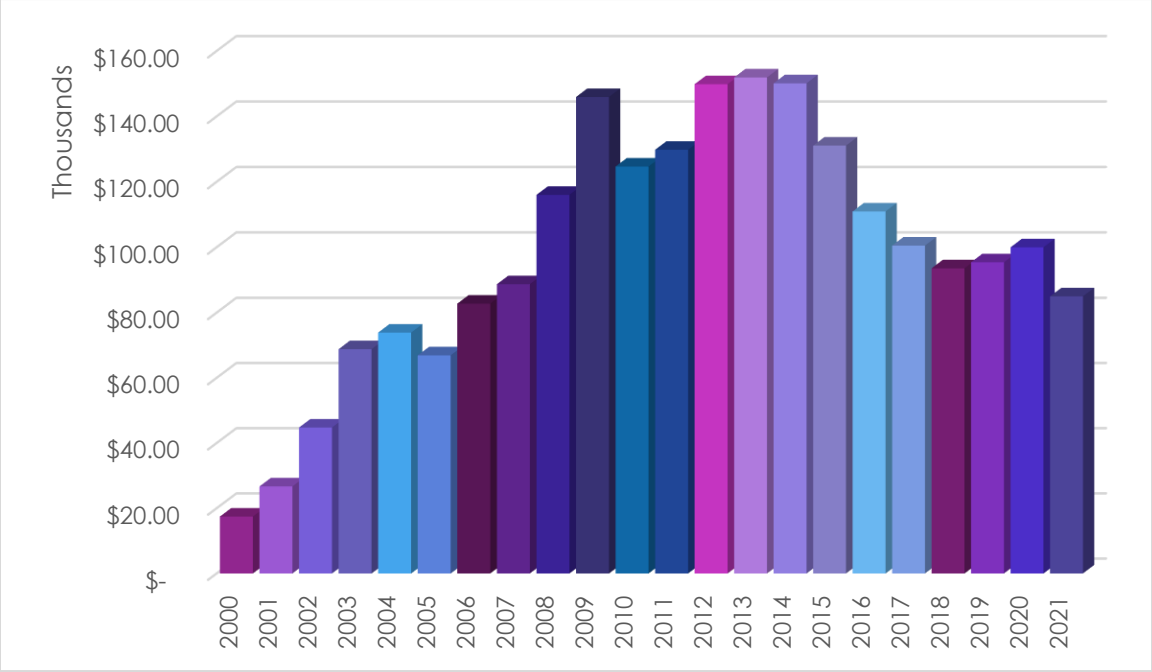


Figure 23 – Animal Shelter Fee History

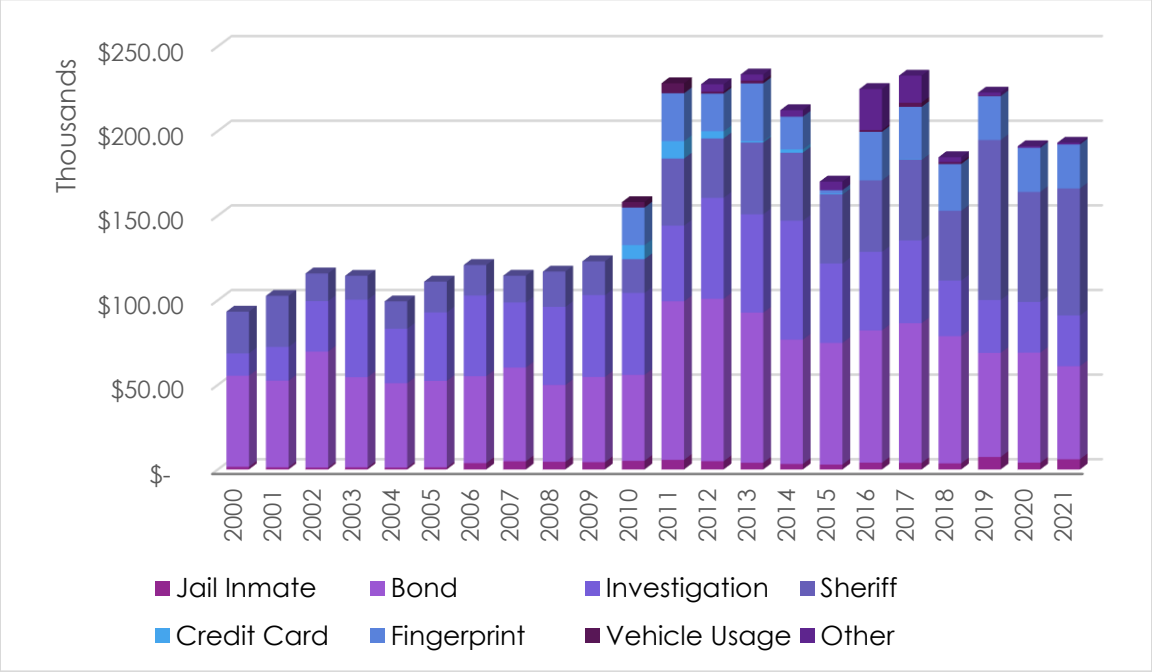


Figure 24 – Sheriff Fees History

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Revenue Sources and Assumptions

Charges for Service:

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

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 benefit. Commissary fees are budgeted based on historical data and are adjusted for changes in the contract and the jail population.

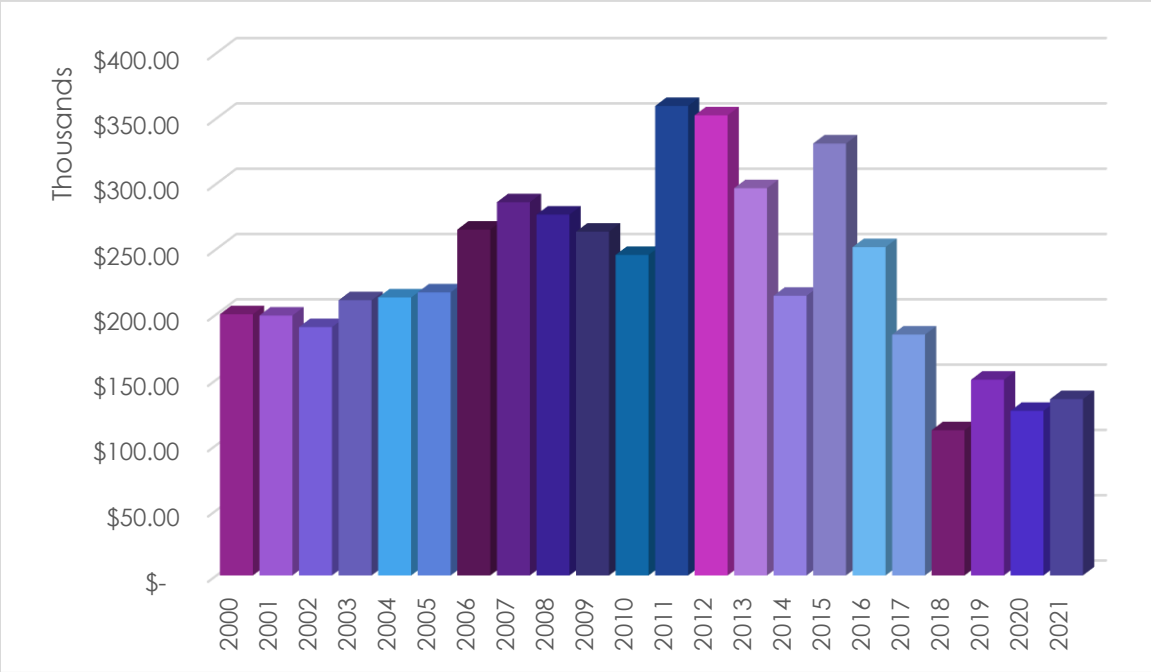


Figure 25 – Commissary Fee History

911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services in Lowndes County. The current surcharge is $1.50 per line per month. During FY 2020, the state began collecting all 911 surcharges and remitting them to counties rather than allowing the counties to collect.

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Revenue Sources and Assumptions

Charges for Service:

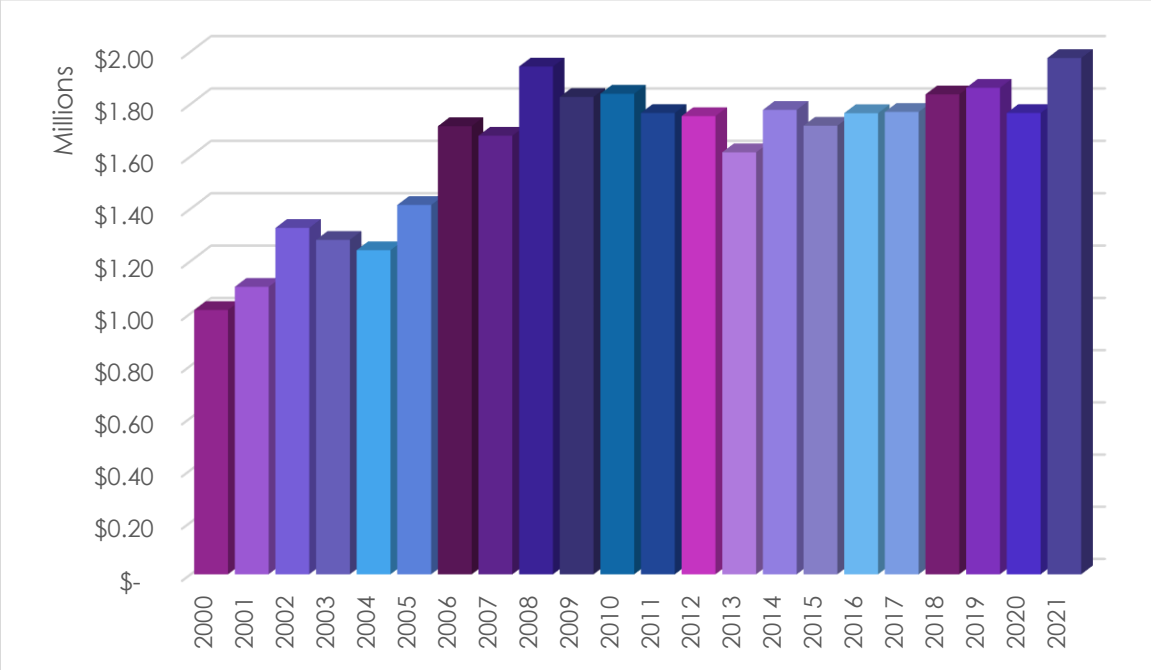


Figure 26 – 911 Surcharge History

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 final approval. Prior to 2007, Zoning was a joint department with the City of Valdosta. Zoning fees had declined significantly around 2010 but have picked up in recent years.

Water/Sewer 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 1% rate adjustment each July. The rate structure and anticipated customer base are used to determine the budget annually. With the increase in customers in recent years, the County has seen a steady increase in revenues; however, with COVID, the Board elected not to increase rate for FY 2021.

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Revenue Sources and Assumptions

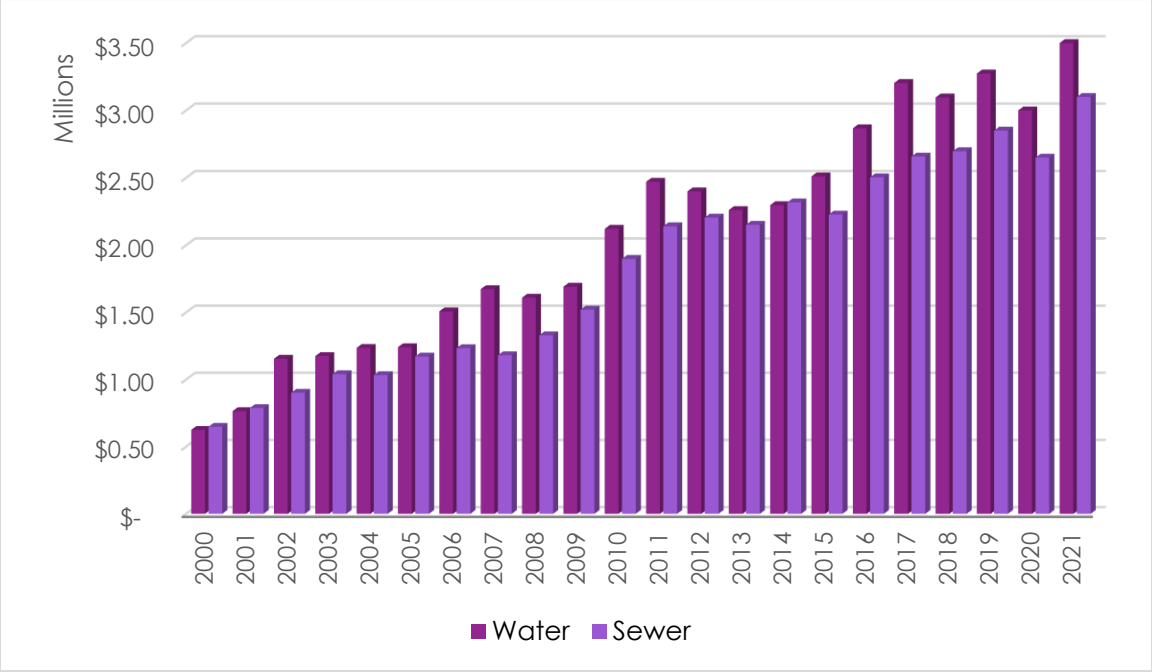


Figure 27 – Water/Sewer Fee History

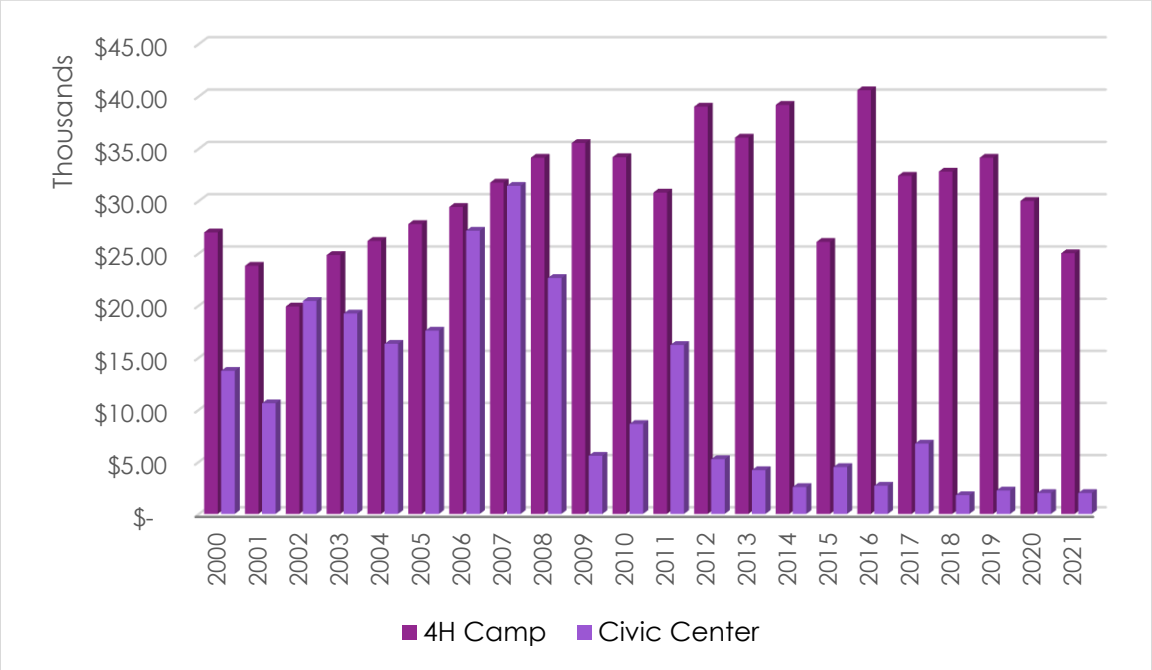


Figure 28 – Rent History

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Revenue Sources and Assumptions

Charges for Service:

Rent: Lowndes County collects two types of rent – Rent from other agencies or customers 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 tower sites and those agreements become part of the budget. The County also rents the Civic Center and 4-H Camp to citizens and other groups. The Equipment Maintenance and Technology Fleet rates are determined based on current inventories and average costs to operate equipment.

Fines & Forfeitures:

Fines & Forfeitures: Lowndes County receives monies from various fines and court fees. Although a majority of these fines are recognized in the General Fund, additional add-on fines are allocated to the Drug Abuse Treatment Fund, the Jail Operations Fund and the Victim/Witness Fund. Fines are based on historical trends. There was a significant decline in the mid-2000s but recent collections had shown some improvements. 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 2020, however, COVID has affected court fines and reductions are reflected in the 2021 budget. Forfeitures are accounted for in the Drug Seizure Fund which is maintained by the Sheriff's Office.

Other:

Surplus Sales: From time to time, the County may have assets to declare as surplus and dispose of. Budgeting for this depends on the current inventory and condition and planned replacements. The County utilizes an online auction site for disposal of most items. In recent years, the County sold some buildings and large pieces of equipment. During FY 2020, the County evaluated its current inventory of vehicles and equipment and set aside a large amount that is currently being sold.

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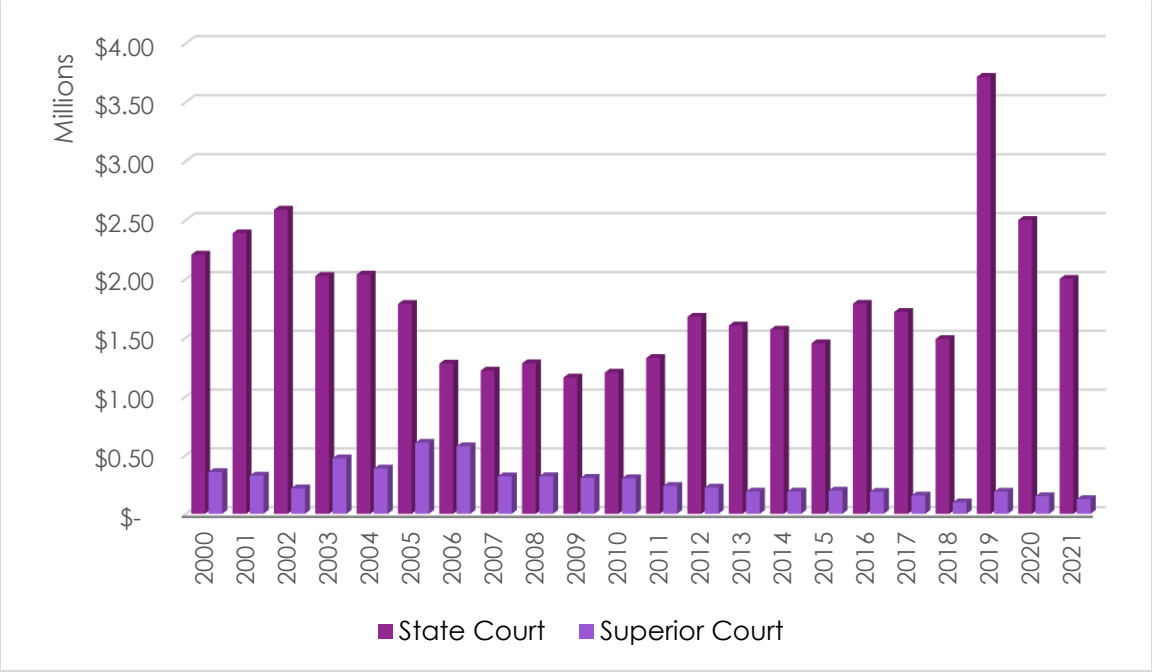


Figure 29 – General Fund Court Fines History

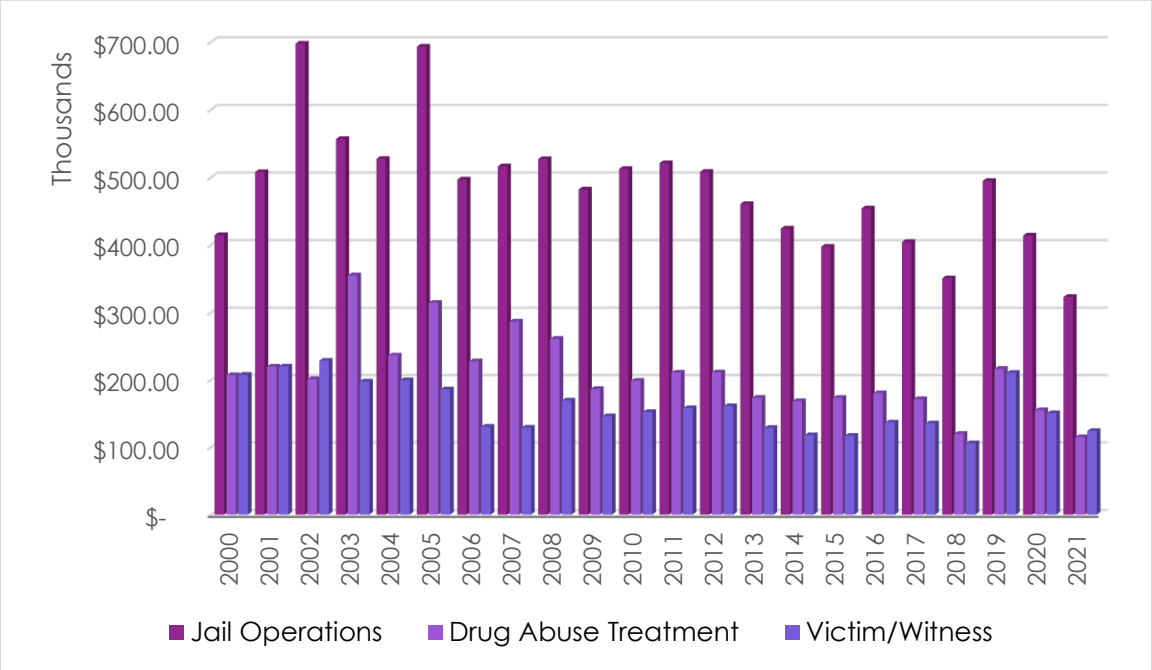


Figure 30 – Jail Operations, Drug Abuse Treatment and Victim/Witness Court Fines History

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Expenditures/Expenses by Fund & Function – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
General Fund:							
General Government	9,303.1	10,970.4	9,925.8	10,811.0	13,878.7	10,510.5	(2.78)%
Judicial	6,690.6	6,763.7	6,889.0	7,102.7	7,349.7	7,264.8	2.28%
Public Safety	20,645.8	20,587.8	21,726.8	21,672.4	24,184.0	22,764.9	5.04%
Public Works	8,719.0	8,450.7	9,428.4	8,462.6	10,333.8	8,582.9	1.42%
Health & Welfare	996.1	740.1	763.5	770.3	823.5	769.8	(0.06)%
Culture & Recreation	4,984.9	5,089.7	5,144.8	5,025.0	5,180.0	5,110.0	1.69%
Housing & Development	3,128.7	3,209.8	3,481.1	3,262.0	3,462.0	3,457.0	5.98%
Operating Transfers	1,086.7	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
	55,554.5	56,696.2	58,305.4	58,376.9	66,495.6	59,443.9	1.83%
Commissary Fund:							
Public Safety	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%
	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%
Drug Seizure Fund:							
Public Safety	711.1	455.7	170.8	1,000.0	1,000.0	1,000.0	0.00%
	711.1	455.7	170.8	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Judicial	49.5	53.2	62.4	100.0	100.0	100.0	0.00%
	49.5	53.2	62.4	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Culture & Recreation	-	-	-	-	60.7	57.1	100.00%
Housing & Development	653.6	271.7	268.2	271.4	182.1	171.4	(36.84)%
Operating Transfers	(200.0)	202.7	201.1	203.6	182.1	171.4	(15.79)%
	453.6	474.5	469.3	475.0	425.0	400.0	(15.79)%
Intergovernmental Grant:							
General Government	-	-	-	394.6	394.6	394.6	0.00%
Judicial	721.5	715.0	807.8	279.6	276.2	278.3	(0.45)%
Public Safety	1,282.8	1,229.1	1,138.1	-	-	-	0.00%
Public Works	206.0	209.3	1,007.2	-	-	-	0.00%
	2,210.4	2,153.4	2,953.2	674.1	670.7	672.9	(0.19)%
Jail Operations Fund:							
Public Safety	424.5	371.8	478.3	414.0	323.0	323.4	(22.13)%
	424.5	371.8	478.3	414.0	323.0	323.4	(22.13)%

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Expenditures/Expenses by Fund & Function – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Drug Abuse Treatment:							
Judicial	18.5	62.4	70.5	45.0	70.0	70.0	55.56%
Health & Welfare	170.0	125.0	170.0	170.0	170.0	125.0	(26.47)%
	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%
Emergency Comm Fund:							
Public Safety	3,223.7	3,314.2	3,607.5	3,692.5	3,866.1	3,554.0	(3.75)%
Public Works	46.0	39.1	52.9	43.1	62.0	49.2	14.16%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
	3,429.7	3,513.3	3,820.4	3,895.6	4,088.1	3,763.2	(3.40)%
Victim/Witness Fund:							
Judicial	208.9	211.1	225.3	226.6	237.3	233.9	3.22%
	208.9	211.1	225.3	226.6	237.3	233.9	3.22%
Special Services Fund:							
General Government	10.5	3.3	14.6	150.0	150.0	100.0	(33.33)%
Public Safety	2,161.7	2,621.0	2,530.4	2,420.5	3,520.1	2,868.8	18.52%
Public Works	221.1	266.3	245.4	239.4	222.3	216.8	(9.47)%
Culture & Recreation	-	70.0	70.0	70.0	70.0	70.0	0.00%
Housing & Development	677.9	1,171.8	1,152.1	1,366.7	1,310.4	1,340.5	(1.92)%
Operating Transfers	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
	3,396.2	4,457.4	4,337.6	4,571.7	5,597.9	4,921.1	7.64%
SPLOST VI Fund:							
Public Works	69.4	454.7	2,006.9	-	-	-	0.00%
	69.4	454.7	2,006.9	-	-	-	0.00%
SPLOST VII Fund:							
Public Works	16,258.0	18,759.6	19,420.3	20,000.0	9,800.0	9,800.0	(51.00)%
Operating Transfers	41.5	1,889.1	2,608.7	-	-	-	0.00%
	16,299.5	20,648.7	22,029.0	20,000.0	9,800.0	9,800.0	(51.00)%
SPLOST VIII Fund:							
Public Works	-	-	-	-	21,000.0	21,000.0	100.00%
	-	-	-	-	21,000.0	21,000.0	100.00%
TSPLOST Fund:							
Public Works	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%
	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%

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Expenditures/Expenses by Fund & Function – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Public Road – LMIG Fund:							
Public Works	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
CDBG CAC Fund:							
Public Works	209.7	290.3	-	-	-	-	0.00%
	209.7	290.3	-	-	-	-	0.00%
Water/Sewer Fund:							
Public Works	4,628.2	5,093.3	6,522.9	5,289.4	6,437.0	5,971.7	12.90%
Operating Transfers	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Non-operating	181.4	156.6	136.9	163.0	163.0	137.5	(15.64)%
	5,259.9	5,699.9	7,109.8	5,902.4	7,050.0	6,559.2	11.13%
Landfill Fund:							
Public Works	45.3	57.8	448.5	239.6	225.0	186.5	(22.17)%
Operating Transfers	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
	195.3	207.8	598.5	389.6	375.0	336.5	(13.64)%
Tax Lighting District Fund:							
Public Works	326.3	337.3	352.9	355.1	362.8	362.8	2.19%
	326.3	337.3	352.9	355.1	362.8	362.8	2.19%
Equipment Maint Fund:							
Public Works	2,389.1	2,387.5	2,758.6	2,510.0	2,836.0	2,811.5	12.01%
Non-operating	0.5	0.3	-	-	-	-	0.00%
	2,389.6	2,387.8	2,758.6	2,510.0	2,836.0	2,811.5	12.01%
Health Insurance Fund:							
General Government	6,249.4	7,853.0	7,997.2	6,971.7	7,326.7	7,326.7	5.09%
	6,249.4	7,853.0	7,997.2	6,971.7	7,326.7	7,326.7	5.09%
Workers Comp Fund:							
General Government	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
Technology Fleet Fund:							
General Government	401.2	616.2	704.8	738.4	810.8	810.8	9.81%
	401.2	616.2	704.8	738.4	810.8	810.8	9.81%

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Expenditures/Expenses by Fund & Function – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
All Funds:							
General Government	16,873.0	19,750.9	19,161.0	19,588.2	22,880.7	19,512.5	(0.39)%
Judicial	7,689.0	7,805.5	8,055.0	7,753.9	8,033.2	7,947.0	2.49%
Public Safety	29,212.9	29,850.2	30,587.0	30,097.8	33,902.6	31,709.8	5.36%
Public Works	34,218.3	37,970.6	44,049.6	39,439.2	54,578.9	52,281.4	32.56%
Health & Welfare	1,166.1	865.1	933.5	940.3	993.5	894.8	(4.84)%
Culture & Recreation	4,984.9	5,159.7	5,214.8	5,095.0	5,310.7	5,237.1	2.79%
Housing & Development	4,460.2	4,653.3	4,901.4	4,900.1	4,954.6	4,968.9	1.40%
Operating Transfers	2,012.8	4,060.8	4,840.8	2,559.5	2,551.1	2,240.5	(12.46)%
Non-operating	181.9	156.9	136.9	163.0	163.0	137.5	(15.63)%
	108,511.8	113,587.5	123,982.7	103,011.3	117,911.3	117,194.1	13.77%

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Expenditures/Expenses by Fund & Type – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
General Fund:							
Personal Services	27,999.6	29,105.0	30,589.8	31,083.7	33,167.6	31,296.0	0.68%
Services & Contracts	19,069.5	18,559.2	20,160.2	19,270.1	23,081.7	20,976.9	8.86%
Fleet Rentals	2,746.7	2,473.3	2,657.6	2,716.2	3,016.8	2,973.2	9.46%
Utilities	1,508.6	1,299.1	1,268.7	1,229.9	1,444.2	1,234.8	0.40%
Supplies & Materials	377.0	362.5	423.4	334.2	677.4	385.4	15.32%
Capital Outlay	1,656.5	2,758.2	1,002.3	1,216.4	2,629.5	389.9	(67.21)%
Debt Service	1,110.3	1,255.0	1,257.4	1,255.5	1,194.5	1,194.5	(4.86)%
Operating Transfers	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
	55,554.5	56,696.2	58,305.4	58,376.9	66,495.6	99,443.9	1.83%
Commissary Fund:							
Personal Services	121.1	128.0	141.1	138.8	138.1	136.2	(1.92)%
Services & Contracts	498.7	743.3	420.1	411.3	414.3	414.3	0.73%
Utilities	5.3	230.6	116.0	174.2	268.0	460.2	164.11%
Supplies & Materials	138.1	168.7	250.3	174.0	189.0	189.0	8.62%
Capital Outlay	-	-	7.5	-	-	-	0.00%
	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%
Drug Seizures Fund:							
Services & Contracts	711.1	455.7	170.8	1,000.0	1,000.0	1,000.0	0.00%
	711.1	455.7	170.8	1,000.0	1,000.0	1,000.0	0.00%
Law Library Fund:							
Services & Contracts	49.5	53.2	62.4	100.0	100.0	100.0	0.00%
	49.5	53.2	62.4	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Services & Contracts	653.6	271.7	268.2	271.4	242.9	228.6	(15.79)%
	653.6	271.7	268.2	271.4	242.9	228.6	(15.79)%
Intergovernmental Grant:							
Personal Services	375.1	260.7	240.3	279.6	275.7	277.8	(0.63)%
Services & Contracts	1,814.5	1,856.1	2,664.3	394.6	394.6	394.6	0.00%
Utilities	2.0	1.9	0.6	-	0.5	0.5	100.00%
Supplies & Materials	18.9	34.7	48.0	-	-	-	0.00%
	2,210.4	2,153.4	2,953.2	674.1	670.7	672.9	(0.19)%

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Expenditures/Expenses by Fund & Type – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Jail Operations Fund:							
Personal Services	53.8	56.5	41.9	53.0	55.5	54.5	2.87%
Services & Contracts	116.6	124.7	166.9	132.8	129.7	119.8	(9.77)%
Utilities	217.1	155.1	225.8	190.3	92.8	110.1	(42.14)%
Supplies & Materials	37.0	35.5	35.0	38.0	45.0	38.0	0.00%
Capital Outlay	-	-	8.8	-	-	-	0.00%
	424.5	371.8	478.3	414.0	323.0	322.4	(22.13)%
Drug Abuse Treatment:							
Services & Contracts	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%
	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%
Emergency Comm Fund:							
Personal Services	2,227.8	2,313.7	2,457.6	2,550.4	2,780.8	2,517.1	(1.30)%
Services & Contracts	912.5	960.0	1,030.2	1,033.0	977.6	934.8	(9.51)%
Fleet Rentals	38.0	5.5	56.4	71.5	36.1	36.1	(49.56)%
Utilities	67.7	49.3	56.4	50.8	64.9	64.9	27.93%
Supplies & Materials	23.7	24.8	59.9	29.9	49.0	30.6	2.34%
Capital Outlay	-	-	-	-	19.6	19.6	100.00%
Operating Transfers	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
	3,429.7	3,513.3	3,820.4	3,895.6	4,088.1	3,763.2	(3.40)%
Victim/Witness Fund:							
Personal Services	77.9	84.2	88.9	90.8	91.5	90.9	0.05%
Services & Contracts	124.5	124.0	125.2	125.4	124.7	123.0	(1.90)%
Fleet Rentals	5.3	3.0	9.7	9.4	19.3	19.3	105.23%
Supplies & Materials	1.1	-	1.5	1.0	1.9	0.8	(0.25)%
	208.9	211.1	225.3	226.6	237.3	233.9	3.22%
Special Services Fund:							
Personal Services	1,784.8	1,843.4	1,993.6	2,106.7	2,075.2	2,091.0	(0.74)%
Services & Contracts	546.1	1,138.2	1,163.0	1,466.9	1,509.2	1,428.5	(2.62)%
Fleet Rentals	326.9	240.1	265.0	185.1	287.4	284.6	53.77%
Utilities	87.5	98.1	100.4	106.7	95.8	95.8	(10.27)%
Supplies & Materials	325.9	812.6	470.8	229.2	243.7	243.7	2.38%
Capital Outlay	-	-	19.7	152.0	1,061.5	461.5	203.62%
Operating Transfers	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
	3,396.2	4,457.4	4,337.6	4,571.7	3,597.9	4,921.1	7.64%

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Expenditures/Expenses by Fund & Type – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
SPLOST VI Fund:							
Capital Outlay	69.4	454.7	2,006.9	-	-	-	0.00%
	69.4	454.7	2,006.9	-	-	-	0.00%
SPLOST VII Fund:							
Capital Outlay	16,258.0	18,759.6	19,420.3	20,000.0	9,800.0	9,800.0	(51.00)%
Operating Transfers	41.5	1,889.1	2,608.7	-	-	-	0.00%
	16,299.5	20,648.7	22,029.0	20,000.0	9,800.0	9,800.0	(51.00)%
SPLOST VIII Fund:							
Capital Outlay	-	-	-	-	21,000.0	21,000.0	100.00%
	-	-	-	-	21,000.0	21,000.0	100.00%
TSPLOST Fund:							
Capital Outlay	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%
	-	-	85.7	1,200.0	1,800.0	1,800.0	50.00%
Public Road – LMIG Fund:							
Capital Outlay	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
	1,100.3	1,624.7	1,719.9	1,100.0	1,500.0	1,500.0	36.36%
CDBG CAC Fund:							
Capital Outlay	209.7	290.3	-	-	-	-	0.00%
	209.7	290.3	-	-	-	-	0.00%
Water/Sewer Fund:							
Personal Services	1,291.6	1,625.4	2,327.1	1,534.3	1,739.1	1,607.9	4.80%
Services & Contracts	1,650.0	1,662.1	2,679.6	1,996.8	2,289.7	2,498.8	25.14%
Fleet Rentals	154.2	167.1	147.1	156.9	165.1	162.6	3.59%
Utilities	563.3	584.2	576.9	576.6	565.0	565.0	(2.02)%
Supplies & Materials	910.9	937.7	1,345.6	960.7	1,420.6	1,086.5	13.09%
Capital Outlay	1.3	45.6	(604.1)	-	193.5	-	0.00%
Debt Service	56.9	71.2	50.7	64.0	64.0	51.0	(20.31)%
Operating Transfers	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Non-operating	181.4	156.6	136.9	163.0	163.0	137.5	(15.64)%
	5,259.6	5,599.9	7,109.8	5,902.4	7,050.0	6,559.2	11.13%

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Expenditures/Expenses by Fund & Type – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Landfill Fund:							
Personal Services	-	-	-	120.5	108.7	105.4	(12.55)%
Services & Contracts	60.0	57.2	113.8	70.3	70.3	35.3	(49.79)%
Fleet Rentals	-	-	-	5.0	5.0	5.0	0.00%
Utilities	0.9	0.6	0.6	1.5	1.2	1.2	(23.26)%
Supplies & Materials	-	0.1	-	4.8	4.8	4.6	(3.16)%
Capital Outlay	(15.7)	-	334.0	37.5	35.0	35.0	(6.67)%
Operating Transfers	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
	195.3	207.8	598.5	389.6	375.0	336.5	(13.64)%
Tax Lighting District Fund:							
Services & Contracts	-	0.1	0.1	0.1	0.6	0.6	966.67%
Utilities	326.2	337.2	352.7	355.0	362.2	362.2	2.03%
	326.3	337.3	352.9	355.1	362.8	362.8	2.19%
Equipment Maint Fund:							
Personal Services	455.6	493.7	528.8	543.2	571.7	562.6	3.56%
Services & Contracts	1,869.0	1,841.8	2,178.1	1,919.2	2,197.4	2,196.6	14.46%
Fleet Rentals	32.8	34.6	27.8	24.4	23.6	23.6	(3.41)%
Utilities	4.1	3.9	3.8	3.9	3.8	3.8	(1.11)%
Supplies & Materials	27.7	13.5	20.0	19.4	26.5	24.9	28.67%
Capital Outlay	-	-	-	-	13.0	-	0.00%
Non-operating	0.5	0.3	-	-	-	-	0.00%
	2,389.8	2,387.8	2,758.6	2,510.0	2,836.0	2,811.5	12.01%
Health Insurance Fund:							
Services & Contracts	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
	5,751.3	8,007.0	8,052.9	7,117.5	7,446.0	7,446.0	4.62%
Workers Comp Fund:							
Services & Contracts	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
	908.8	599.5	658.5	643.8	700.4	350.4	(45.58)%
Technology Fleet Fund:							
Services & Contracts	280.3	499.2	604.3	628.4	700.8	700.8	11.53%
Supplies & Materials	120.8	117.0	100.5	110.0	110.0	110.0	0.00%
	401.2	616.2	704.8	738.4	810.8	810.8	9.81%

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Expenditures/Expenses by Fund & Type – All Funds

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
All Funds:							
Personal Services	34,387.2	35,910.5	38,409.1	38,501.1	41,003.9	38,739.4	0.62%
Services & Contracts	35,702.8	36,695.0	40,563.4	36,529.5	41,120.1	39,044.4	6.88%
Fleet Rentals	3,303.9	2,923.5	3,163.6	3,168.5	3,553.2	3,504.3	10.60%
Utilities	2,782.7	2,759.9	2,702.0	2,688.9	2,898.5	2,898.5	7.80%
Supplies & Materials	1,981.2	2,507.1	2,755.0	1,901.2	2,767.8	2,104.4	10.69%
Capital Outlay	19,279.5	23,933.1	24,001.2	23,705.9	38,052.1	35,015.0	47.71%
Debt Service	1,167.2	1,326.2	1,308.1	1,319.5	1,258.5	1,245.5	(5.61)%
Operating Transfers	2,012.8	4,060.8	4,840.8	2,559.5	2,551.1	2,240.5	(12.46)%
Non-operating	181.9	156.9	136.9	163.0	163.0	137.5	(15.64)%
	100,799.0	110,273.0	117,880.0	110,537.0	133,368.3	124,929.6	13.02%

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Expenditure/Expense Charts

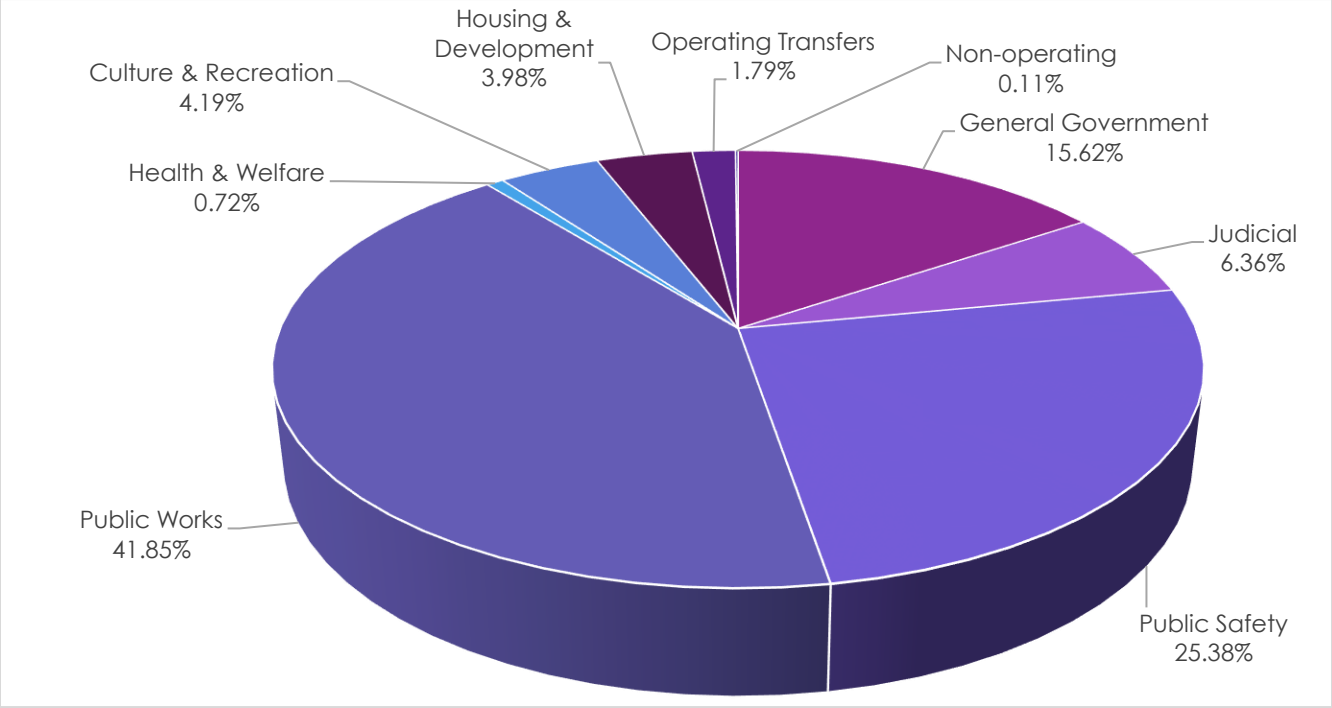


Figure 31 - All Funds – Expenditures/Expenses by Function

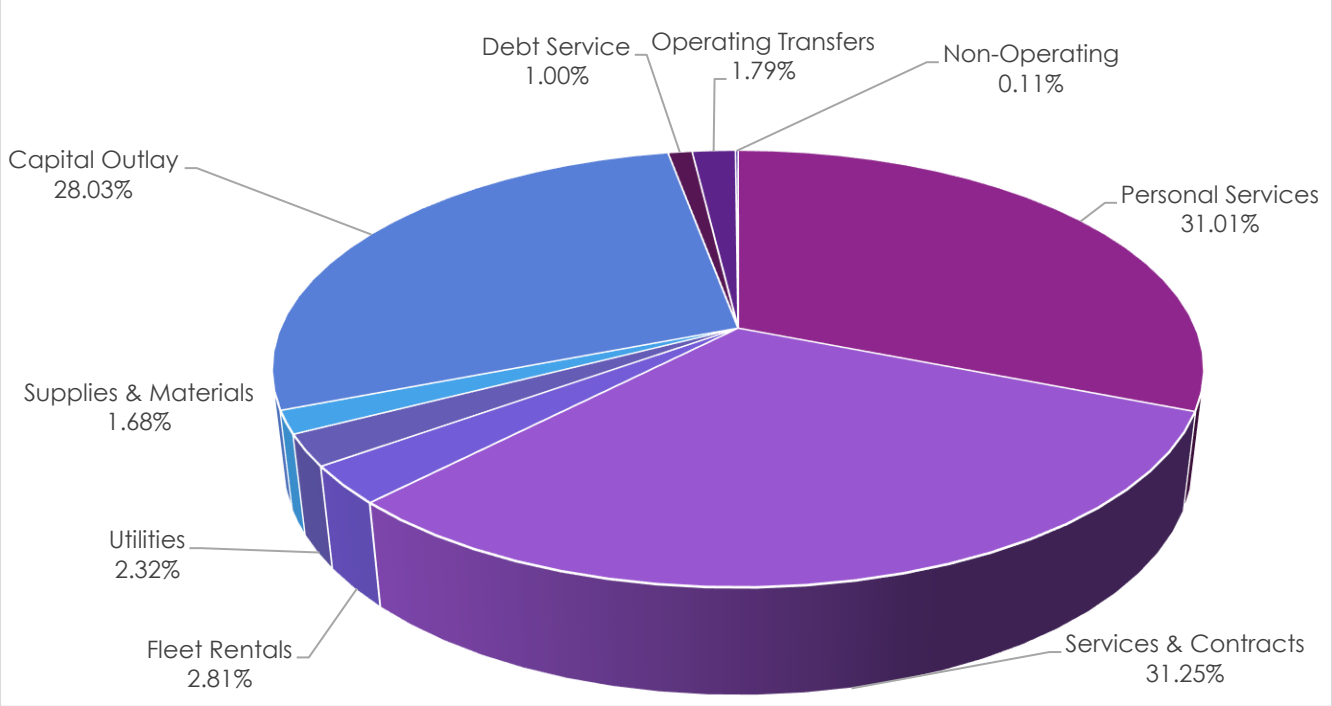


Figure 32 - All Funds – Expenditures/Expenses by Type

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Fund Balance/Fund Equity History

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	Percent Change	FY 2021 Budget	Percent Change
General Fund	15,924.3	16,389.0	19,386.9	19,387.0	0.00%	19,387.0	0.00%
Commissary Fund (1)	1,012.7	678.6	1,230.6	1,358.2	10.37%	1,393.5	2.60%
Drug Seizure Fund	372.3	84.7	7109.2	719.2	0.00%	719.2	0.00%
Law Library Fund	321.0	344.0	447.2	447.2	0.00%	447.2	0.00%
Accommodation Tax (2)	1.6	2.7	2.7	-	(100.00)%	-	0.00%
Intergov Grant Fund (3)	6.2	5.7	5.7	-	(100.00)%	-	0.00%
Jail Operations Fund	21.0	-	16.4	16.4	0.00%	17.0	0.00%
Drug Abuse Treatment (4)	159.2	100.0	93.4	43.4	(53.55)%	-	(100.00)%
Emergency Comm (5)	174.3	160.8	89.9	-	(100.00)%	-	0.00%
Victim/Witness Fund (6)	72.1	69.0	151.8	151.8	0.05%	121.9	(19.71)%
Special Services Fund	2,753.1	2,821.5	3,375.6	3,518.5	4.23%	3,579.8	1.74%
SPLOST VI Fund	2,454.6	2,000.0	-	-	0.00%	-	0.00%
SPLOST VII Fund (7)	9,182.3	9,625.7	9,744.1	244.1	(97.49)%	-	(100.00)%
SPLOST VIII Fund (8)	-	-	-	-	0.00%	-	0.00%
TSPLOST Fund (9)	-	-	805.8	-	(100.00)%	-	0.00%
Public Roads – LMIG (10)	1,050.7	554.7	26.7	-	(100.00)%	-	0.00%
Water/Sewer Fund	40,582.4	41,517.6	44,452.2	45,336.8	1.99%	46,756.1	3.13%
Landfill Fund (11)	903.6	1,060.5	884.8	1,379.2	55.88%	1,857.7	34.70%
Tax Lighting Districts (12)	(140.3)	(176.2)	(179.6)	(106.1)	(62.16)%	18.0	(144.86)%
Equipment Maint Fund	1,646.8	1,745.6	1,575.8	1,617.5	2.65%	1,634.5	1.05%
Health Insurance (13)	310.6	464.6	520.3	666.2	28.03%	785.5	17.91%
Workers Comp Fund (14)	129.4	420.9	560.8	682.0	21.61%	662.4	(2.88)%
Technology Fleet	62.8	45.0	63.9	63.9	0.00%	63.9	0.00%
	76,965.0	77,911.2	84,049.8	75,525.3	(10.14)%	77,443.7	2.54%

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Fund Balance/Fund Equity History

1- Commissary Fund – With the current contract, revenue from commissions continues to increase. Additional qualifying items were shifted into this fund for FY 2021 to alleviate pressure on the Jail Operations and General funds.

2- Accommodation Excise Tax Fund – While this fund should never carry a fund balance, from time to time, due to interfund transfers, it may carry a small balance that should eventually clear out.

3- Intergovernmental Grants Fund – Like the Accommodation Excise Tax Fund, this fund should also never carry a fund balance.

4- Drug Abuse Treatment Fund – Based on the budgets for fiscal years 2020 and 2021, this fund would be in a deficit by the end of 2021; however, based on some reductions and corrections on some grants, we feel that it will come closer to balancing.

5- Emergency Communications Fund – Since this fund is supported by the General Fund, it should never carry a fund balance. From time to time, due to interfund transfers, it may carry a small balance that should eventually clear out.

6- Victim/Witness Fund – As court fines continue to decrease, this fund will need to be closely watched.

7- SPLOST VII Fund – While the budget would reflect this fund going into a deficit for 2021, with the projects that were not completed in 2020, the fund balance should remain positive.

8- SPLOST VIII Fund – This fund will actually have a fund balance at the end of 2020. The referendum approving SPLOST VIII was done after the budget was adopted for 2020 and so it was not included in the prior year budget.

9- TSPLOST Fund – Like SPLOST Funds, this fund may carry a balance from year to year due to timing of projects.

10- Public Roads – LMIG Fund – Like SPLOST and TSPLOST, this fund may carry a balance from year to year due to timing of projects.

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Fund Balance/Fund Equity History

11-Landfill Fund – During 2020, the host fee was increased, adding to the growing fund balance. As the Litter and Beautification Program kicks off, that fund balance will start to level off. Additionally, there are some upcoming projects at the County's closed landfill that will use up some of that fund balance.

12-Tax Lighting District Fund – In 2019, the Board adjusted the rates for tax lighting districts. As a result, the deficit fund balance has been reduced and the fund is anticipated to have a positive fund balance by year end.

13-Health Insurance – Fund balance fluctuates based on the County's claims each year. While there is an increase in fund balance, contributions are not anticipated to be adjusted unless there is a significant change in claims.

14-Workers Compensation Fund – The County participates in ACCG's workers compensation program. Typically, the rates recommended by ACCG are much higher than the County's experience rate and need to be adjusted periodically.

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Debt Service

As of December 2008, the County entered into an intergovernmental agreement with the Valdosta-Lowndes County Development Authority to secure bonds issued by the Authority for $15,000,000 to finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature March 1, 2024. The balance as of June 30, 2019 is $6,790,000.

As of December 2019, the County entered into a new intergovernmental agreement with the Valdosta-Lowndes County Development Authority to secure bonds issued by the Authority for $17,395,000 to refinance the 2008 issue and to finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature February 1, 2034.

As of December 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 CVDA were refunded and new bonds were issued through the Lowndes County Public Facilities Authority. The County entered into an agreement with the Lowndes County Public Facilities Authority for the purchase of the Judicial Complex and the payment of the bonds.

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	$5,811,145	$-
Less: Accumulated Depreciation	(5,228,571)	-
Total	582,574	-

The FY 2019 amortization expense of $123,045 for governmental funds was included in the depreciation expense.

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.

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Debt Service

The following is a summary of long-term debt transactions of the County for the year ended June 30, 2019:

	Balance at July 1, 2018	Additions	Reductions	Balance at June 30, 2019	Amount Due in One Year
Governmental Activities					
Capital Lease – General Fund	$441,270	$-	$147,090	$294,180	$147,090
Total Capital Leases	441,270	-	147,090	294,180	147,090
Bonds – Public Facilities Authority	5,740,000	-	905,000	4,835,000	925,000
Unamortized Bond Premium	208,630	-	47,803	160,827	45,888
Total Bonds Payable	5,948,630	-	952,803	4,995,827	970,888
Total Governmental	6,389,900	-	1,099,893	5,290,007	1,117,978
Business-Type Activities					
Revenue Bonds (2016)	5,735,000	$-	765,000	4,970,000	780,000
GEFA Note 2014L12WQ	798,768		256,851	541,917	258,965
GEFA Note CW2018001	32,028	323,343	66,664	288,707	-
Unamortized Bond Premium	129,112	-	27,549	101,563	24,958
Total Business-Type	6,694,908	323,343	1,116,064	5,902,187	1,063,923

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

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Install.
Governmental						
Capital Lease	Equipment	2007	3.95%	$2,048,000	2021	Variable
Bonds	Judicial Complex	2012	Fixed	9,265,000	2024	Variable
Capital Lease	Computer Equipment	2017	0.00%	735,450	2021	Fixed
Business Type						
Revenue Bonds	WS Improvement	2006	Fixed	12,500,000	2019	Variable
Revenue Bonds	WS Improvement	2013	Fixed	7,545,000	2025	Variable
GEFA Note	WS Improvement	2014	0.82%	1,710,000	2022	Variable
GEFA Note	WS Improvement	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.

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Debt Service

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 2013 to $880,000 in 2025.

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

On November 2, 2017, the County obtained loan number CW2018001 from 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 Leases	
Year Ending June 30,	Principal	Interest	Principal	Interest
2020	$970,888	$126,400	$147,090	$-
2021	973,687	107,900	147,090	-
2022	994,194	89,100	-	-
2023	1,017,146	60,300	-	-
2024	1,039,912	30,600	-	-
Total	4,995,827	414,300	294,180	-

	Business-Type Activities			
	Revenue Bonds		GEFA Notes	
Year Ending June 30,	Principal	Interest	Principal	Interest
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	876,099	34,900	-	-
2025	888,080	17,600	-	-
Total	5,071,563	417,877	541,917	4,827

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Debt Service

The following is a calculation of the County's legal debt limits.

Capital Leases		Capital Lease Debt Service	
Assessed Value	$3,168,644,891	General Fund Budget	$59,443,920
Legal Debt Limit – 1%	31,686,449	Legal Debt Service Limit – 10%	5,944,392
Balance at June 30, 2019	294,180	Debt Service for 2019	147,090
Debt Margin	31,392,269	Debt Margin	5,797,302

The amount of debt held by the County is very low. Additionally, the interest rates on that debt are very low. The capital lease for the Judicial/Administrative Complex was refunded in 2013 and accounts for less than 2% of General Fund expenditures. The County committed many years ago to build an administrative building that consolidated services in a central location. The debt service was built into the budget at the time the capital lease was done. The Water/Sewer debt also was refunded and is covered by the cash flows of the fund.

The Valdosta-Lowndes County Development Authority revenue bonds are paid from 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, the County has the ability to raise up to 7 mils to cover the debt. The County worked with the Authority last year to refinance the debt, resulting in a significant savings and relaxing some of the bond covenants.

Standard and Poor's has assigned a rating of AA- for the County while Moody's has assigned an Aa2 with a stable outlook.

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Capital Improvement

The FY 2021 budget includes $35,015,046 in capital improvements. While the majority of this is included in the various capital project funds, individual departmental budgets also include some capital improvements. SPLOST VIII was approved following the adoption of the budget last year so it was not included in FY 2020 but has been added for FY 2021. SPLOST VII still has some outstanding projects that should be complete within the next year or two. For purposes of budgeting, we assume that all available funds will be spent in the current year. After the adoption of the FY 2021 budget, a new CDBG grant was applied for to assist the Valdosta-Lowndes County Development Authority with an industrial project. Additional capital project funds are for the LMIG funds and the TSPLOST which 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 but delays pushed those funds into FY 2020. While there is a significant amount of the project outstanding, we elected to hold funds in contingency rather than allocate them to the ITS Projects budget as we do not have a clear timeline on implementation. COVID has further pushed projects back as travel and personnel are limited. The Technology Fleet addresses the customary replacement of computer equipment and telephone equipment; however, those costs do not meet the threshold for capital.

As in most year, the major area of concern for capital is with vehicles and equipment. The County Manager and staff worked throughout 2019 to evaluate the current fleet and determine a replacement plan. In early 2020, a large number of vehicles were purchase from the Equipment Maintenance Fund to replace the most obsolete from the fleet. Public Works has worked throughout the year to switch those vehicles out and move others around as needed. During the coming year, the County Manager and still will reevaluate the condition of the fleet and determine the next wave of vehicle and equipment replacements.

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Capital Improvement

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 allows staff to make updates, provides access to citizens for services traditionally requiring them to visit the offices and allows citizens to be notified of upcoming events and important information. Prior to having this ability, the County utilized a newsletter that cost approximately $30,000 per issue and was not real-time. Additionally, the functionality saves approximately $5,000 annually in efficiencies. In FY 2020, additional funds were included to increase the number of citizens who can sign up as users. This update saves another $10,000 annually between hosting fees and efficiencies.

Board of Elections
Back-up Generator
$12,500

The Board of Elections plans to install a generator at the Elections office to keep their systems online in the event of a power loss. Operating costs should be insignificant.

ITS Projects
Computer Equipment
$100,000

Due to various delays and now with COVID, the final phase of the New World software project has yet to be completed. While ITS had requested significantly more, based on history and the current situation, we elected to fund only a portion of that request. Additional funds, should they be needed, would come from Contingency. Once the project is fully functional, it is estimated that it will save approximately $75,000 annually on work flow and elimination of duplicated work.

ITS
$100,000
Computer Equipment

This is an annual replacement of equipment and should have no significant impact on operating expenditures.

Facilities Maintenance – Public Works
$10,000
Roll Up Door Replacement

The roll-up doors at Public Works are approximately 40 years old and are in need of replacement. Parts for repairs are difficult to find and repairs cost approximately $2,000 annually.

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Capital Improvement

Emergency Communications Fund:

911 Operations
$19,626
UPS Replacement Batteries

This is a periodic replacement of equipment and should have no significant impact on operating expenditures.

Special Services Fund:

Fire Services
$350,000
New Commercial Cab Pumper

As with other departments, the Fire Services Division has a large amount of equipment, some of which is older and approaching end of life. During the retreat, the Board made plans to expand Fire Services over the next three years to improve response times and the general operations of the department. The Board elected to put the project on hold during COVID so as not to impact citizens any further than they already were. Two pumpers were requested; however, funds were available to purchase only one during this year. The savings on repairs from the older equipment is estimated at $7,500 annually.

Fire Services
$52,500
Cascade System for Station 9

The cascade system that is currently in use is approximately 15 years old and requires $3,000 to $5,000 in maintenance annually. The current system is also an open type and does not capture all fragmentation if a cylinder fails during filing. The new system is safer, eliminates issues with the current station and would reduce maintenance costs. Total estimated savings are $7,000 annually.

Fire Services
$49,000
Gear Washer and Dryer

Fire Services has traditionally sent gear out to a private contractor for cleaning and repairs. In FY 2020, the department installed its first gear washer and this request will add another washer and dryers. The annual savings from being able to clean gear in-house is estimated at $7,500.

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Capital Improvement

Water/Sewer Fund:

Water/Sewer Operations
$64,517
Warehouse Enclosure and Shelter

This will enclose the current shelter at the Lake Park facility to enlarge the warehouse and will add a new parking pad and shelter for the service truck and the mini excavator. This building is used for storage of pumps and meters so the impact on operating costs is anticipated to be minimal.

Water/Sewer Operations
$122,000
Emergency Bypass Pump (2)

These pumps will replace a generator at the Hwy. 84 lift station and at another station without a generator. Annual operating costs are anticipated to be offset by the savings from the generators.

Water/Sewer Operations
$65,000
Generator for Val-Tech Booster Station

EPD is requiring a backup generator for the Val-Tech Booster Station which provides water to North Lowndes and Bemiss. Annual operating expense are anticipated to be approximately $2,500.

Water/Sewer Operations
$12,000
Cantilever Shelving for Warehouse

This shelving will be used in the warehouse expansion above. There will be no impact on operating costs.

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

Fund	Approved Amount	Annual (Cost) Savings
General Fund	$248,920	$87,000
Emergency Communications Fund	19,626	-
Special Services Fund	451,500	22,000
Water/Sewer Fund	263,517	(2,500)

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Capital Improvement

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

Project	Source	Available
Road, Street & Bridge Improvements	SPLOST VIII	$2,462,079
	SPLOST VII	431,381
	TSPLOST	1,800,000
	LMIG	1,500,000
Road, Street & Bridge Equipment	SPLOST VIII	1,564,853
	SPLOST VII	680,893
Water/Sewer Improvements	SPLOST VIII	23,665,783
	SPLOST VII	2,573,165
Records Storage Facility	SPLOST VIII	391,213
Law Enforcement Vehicles/Facilities	SPLOST VIII	3,030,500
Fire Vehicles/Facilities	SPLOST VII	584,492
Parks and Recreation Improvements	SPLOST VIII	13,789,873
Historic Courthouse Improvements	SPLOST VIII	9,353,780
	SPLOST VII	1,772,103
911 Center Improvements	SPLOST VIII	364,590
	SPLOST VII	16,911
Health Department Facilities	SPLOST VIII	250,000
Animal Shelter Improvements	SPLOST VIII	3,000,000
	SPLOST VII	771,757
Clyattville Community Center	SPLOST VIII	300,000
Senior Citizen Center	SPLOST VIII	2,500,000
EMS Facility and Equipment	SPLOST VIII	550,000
Historic Carnegie Library Facility	SPLOST VIII	149,680
Library Improvements	SPLOST VIII	175,000
Airport Improvements	SPLOST VIII	2,000,000
	SPLOST VII	6,746

A comparison on the County's fleet follows:

	FY 2020	FY 2021
# of vehicles/equipment	445	368
Average age	11.3 years	10.5 years
Oldest	44 years	36 years
Average mileage	108,000 miles	106,047 miles
Highest mileage	462,203 miles	476,805 miles

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Capital Improvement

A preliminary capital improvement plan is presented below:

Cost	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Ambulance (EMS)	150,000	150,000	150,000	150,000	150,000	150,000
Building Improvements	5,946,000	2,716,000	2,716,000	2,716,000	2,716,000	1,640,000
Equipment	330,626	250,000	250,000	250,000	250,000	250,000
Landfill	30,000	50,000	50,000	50,000	50,000	50,000
Park Improvements	2,760,000	2,779,000	2,779,000	2,779,000	2,779,000	2,779,000
Road, Street & Bridge	4,344,000	3,985,000	2,779,000	2,779,000	2,779,000	1,684,000
Rolling Stock	1,819,000	1,488,000	1,488,000	1,488,000	1,488,000	1,181,000
Technology	226,000	126,000	126,000	126,000	126,000	126,000
Utility Infrastructure	6,317,000	4,000,000	4,000,000	4,000,000	4,000,000	2,440,000
	21,922,626	15,544,000	15,544,000	15,544,000	15,544,000	11,336,000
Revenues						
Equipment Fund	250,000	250,000	250,000	250,000	250,000	250,000
General Fund	418,126	436,000	436,000	436,000	436,000	436,000
LMIG	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sales Tax	18,999,000	12,508,000	12,508,000	12,508,000	12,508,000	8,300,000
Special Services	461,500	700,000	700,000	700,000	700,000	700,000
Solid Waste Host Fee	30,000	50,000	50,000	50,000	50,000	50,000
Water/Sewer Fund	264,000	100,000	100,000	100,000	100,000	100,000
	21,922,626	15,544,000	15,544,000	15,544,000	15,544,000	11,336,000

The following projects are currently underway:

- Naylor Community Center
- Lowndes County Animal Shelter
- North Lowndes Fire Station Renovation
- North Lowndes Recreation Complex
- Historic Lowndes County Courthouse

	Balance at 7/1/18	Additions	Reductions	Balance at 6/30/19
Primary Government				
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	3,060,499	844,123	-	3,904,622
Construction in Progress	10,276,148	9,797,331	13,787,113	6,286,366
Total Non-depreciable Capital Assets	13,336,647	10,641,454	13,787,113	10,191,988

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Capital Improvement

	Balance at 7/1/18	Additions	Reductions	Balance at 6/30/19
Primary Government				
Depreciable Capital Assets:				
Buildings and Building Improvements	85,510,215	1,463,160	-	86,973,375
Improvements Other Than Buildings	966,012	-	-	966,012
Machinery and Equipment	22,014,388	6,905,462	221,543	28,698,307
Vehicles	9,541,402	374,821	66,589	9,849,634
Infrastructure	326,229,448	6,547,452	-	332,776,900
Total Depreciable Capital Assets	444,261,465	15,290,895	288,132	459,264,228
Less Accumulated Depreciation For:				
Buildings and Building Improvements	27,215,757	1,231,008	-	28,446,765
Improvements Other Than Buildings	755,883	14,132	-	770,015
Machinery and Equipment	16,920,062	1,435,769	221,543	18,134,288
Vehicles	8,138,267	499,521	66,589	8,571,199
Infrastructure	291,508,097	3,018,183	-	294,526,280
Total Accumulated Depreciation	344,538,066	6,198,616	288,132	350,448,547
Total Depreciable Capital Assets, Net	99,723,399	9,092,282	-	108,815,681
Governmental Activities Capital Assets, Net	113,060,046	19,733,736	13,787,113	119,006,669
Business-Type Activities:				
Non-depreciable Capital Assets:				
Land	2,710,543	-	-	2,710,543
Construction in Progress	1,938,573	3,224,065	2,366,435	2,796,203
Total Non-depreciable Capital Assets	4,649,116	3,224,065	2,366,435	5,506,746
Depreciable Capital Assets:				
Water/Sewer Infrastructure	62,677,917	2,314,070	-	64,991,987
Machinery and Equipment	3,086,533	41,110	-	3,127,643
Vehicles	841,649	8,831	20,571	829,999
Total Depreciable Capital Assets	66,606,099	2,364,011	20,571	68,949,539
Less Accumulated Depreciation For:				
Water/Sewer Infrastructure	25,302,875	987,678	-	26,290,553
Machinery and Equipment	1,974,068	140,704	-	2,114,772
Vehicles	342,839	86,440	20,571	408,708
Total Accumulated Depreciation	27,619,782	1,214,822	20,571	28,814,033
Total Depreciable Capital Assets	38,986,317	1,149,189	-	40,135,506
Business-Type Activities Capital Assets, Net	43,635,433	4,375,254	2,366,435	45,642,252

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General Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Taxes:							
Property Tax	23,377.4	23,902.1	24,078.8	23,900.0	24,300.0	24,300.0	1.67%
Prior Year	821.6	787.3	655.9	750.0	700.0	700.0	(6.67)%
Not on Digest	25.6	155.1	14.7	25.0	15.0	15.0	(40.00)%
Intangible	441.6	349.4	553.6	425.0	550.0	550.0	29.41%
Motor Vehicle	678.7	605.4	480.9	400.0	225.0	225.0	(43.75)%
Real Estate Transfer	126.4	138.2	187.8	150.0	170.0	170.0	13.33%
Mobile Homes	168.2	184.1	172.3	175.0	175.0	175.0	0.00%
Payment in Lieu of Tax	57.3	76.8	82.2	55.0	55.0	55.0	0.00%
Property – Industrial	3,093.0	3,147.8	3,387.4	3,100.0	3,300.0	3,300.0	6.45%
Property – Recreation	3,865.3	3,937.2	4,021.8	3,900.0	4,000.0	4,000.0	2.56%
Timber Tax	139.7	173.3	96.1	100.0	100.0	100.0	0.00%
Heavy Duty Tax	2.0	2.9	5.7	3.0	2.5	2.5	(16.67)%
Public Utility Tax	929.7	899.6	1,107.8	925.0	975.0	975.0	5.41%
TAVT	2,042.7	2,410.6	2,730.3	2,500.0	3,500.0	3,500.0	40.00%
LOST	11,708.4	12,213.4	12,780.9	12,500.0	12,750.0	12,750.0	2.00%
Penalties & Interest	509.2	569.7	590.6	525.0	500.0	500.0	(4.76)%
Special Assessments	-	2.9	0.4	-	-	-	0.00%
	47,986.9	49,557.6	50,943.1	49,433.0	51,317.5	51,317.5	3.81%
Licenses & Permits:							
NPDES – Stormwater	3.4	4.6	4.1	5.0	5.0	5.0	0.00%
	3.4	4.6	4.1	5.0	5.0	5.0	0.00%
Intergovernmental:							
Indigent Defense	41.2	37.2	41.2	35.0	25.0	25.0	(28.57)%
Probation	50.2	33.9	445.5	575.0	600.0	600.0	4.35%
Juvenile Judge	34.3	48.4	29.1	38.8	38.8	38.8	0.00%
GEMA	32.8	26.2	32.8	32.8	32.8	32.8	0.00%
Law Clerk	14.6	10.3	17.9	17.5	20.0	20.0	14.29%
FEMA	191.6	526.2	127.3	-	-	-	0.00%
Ankle Monitoring	-	1.8	3.9	2.5	4.0	4.0	60.00%
Tax Comm – FICA	-	-	4.6	-	-	-	0.00%
DOT Mowing	-	23.4	46.7	47.0	47.0	47.0	0.00%
	364.6	707.2	748.9	748.5	767.5	767.5	2.54%
Charges for Service:							
Valdosta – Prisoner	479.6	417.0	290.4	315.0	250.0	250.0	(20.63)%
Dasher – Sheriff	10.0	7.5	12.5	10.0	10.0	10.0	0.00%
Lake Park – Sheriff	-	-	-	-	3.0	3.0	100.00%
Other – Prisoner	318.5	500.7	341.8	350.0	185.0	225.0	(35.71)%
Other – ADR	-	-	29.3	25.0	30.0	30.0	20.00%

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General Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Charges for Service:							
Tax Comm Fees	262.2	257.0	280.0	300.0	300.0	300.0	0.00%
FIFAs	110.9	103.3	102.8	100.0	100.0	100.0	0.00%
Board of Elections	10.5	24.6	30.9	45.0	7.5	7.5	(83.33)%
LCSO – Vehicles	2.5	1.2	0.2	-	-	-	0.00%
Clerk of Court	451.8	348.2	488.0	425.0	450.0	450.0	5.88%
Magistrate Court	402.8	478.4	498.3	485.0	485.0	485.0	0.00%
Magistrate Unclaimed	51.5	-	-	-	-	-	0.00%
DUI Court	3.0	22.1	(19.3)	-	-	-	0.00%
Clerk of Court - Unc	-	-	15.9	-	-	-	0.00%
Sheriff – Unclaimed	-	-	17.2	-	-	-	0.00%
Board of Assessors	0.1	-	-	-	-	-	0.00%
Animal Shelter	100.2	93.6	95.4	100.0	85.0	85.0	(15.00)%
Bird Supper	0.6	16.4	-	-	-	-	0.00%
LCSO – Inmate Med	3.9	3.6	7.4	4.0	6.0	6.0	50.00%
LCSO – Bond Fees	82.6	75.1	61.5	65.0	55.0	55.0	(15.38)%
LCSO – Investigations	48.9	32.9	31.3	30.0	30.0	30.0	0.00%
LCSO – Sheriff Fees	47.7	41.2	94.5	65.0	75.0	75.0	15.38%
LCSO – Work Detail	11.8	11.9	10.8	9.0	6.5	6.5	(27.78)%
LCSO – Credit Cards	0.3	-	-	-	-	-	0.00%
LCSO – Fingerprinting	30.9	27.6	25.9	26.0	26.0	26.0	0.00%
LCSO – Other	16.0	2.9	1.8	1.0	1.0	1.0	0.00%
LCSO – COAM	12.6	11.4	3.1	-	-	-	0.00%
Credit Card Fees	45.3	64.4	73.7	69.0	-	-	(100.00)%
PW – Administration	1.4	18.7	5.4	5.4	5.4	5.4	0.00%
PW – Culverts	54.1	55.6	72.3	55.0	45.0	45.0	(18.18)%
PW – Street Signs	1.1	3.5	-	-	-	-	0.00%
Evidence Tapes	0.2	0.1	0.3	-	-	-	0.00%
Bad Check Fees	0.1	0.2	2.2	2.0	2.0	2.0	0.00%
Other	2.1	2.1	0.6	1.0	1.0	1.0	0.00%
LCSO – Resource	522.3	563.9	677.3	675.0	725.0	725.0	7.41%
Rent – 4H Camp	32.4	32.8	34.1	30.0	25.0	25.0	(16.67)%
Rent – Civic Center	6.7	1.8	2.3	2.0	2.0	2.0	0.00%
Rent – Other	638.9	636.1	636.9	646.0	636.0	636.0	0.00%
	3,936.0	4,033.1	4,096.5	4,010.4	3,716.4	3,756.4	(6.33)%
Fines & Forfeitures:							
Fines – State Court	1,719.1	1,488.5	3,713.4	2,500.0	2,000.0	2,000.0	(20.00)%
Fines – Superior Court	155.5	98.1	188.7	150.0	125.0	125.0	(16.67)%
	1,874.6	1,586.6	3,902.1	2,650.0	2,125.0	2,125.0	(19.81)%

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General Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Miscellaneous:							
Interest Income	12.3	96.9	378.0	400.0	350.0	350.0	(12.50)%
Donations – Animal	0.8	0.8	2.3	-	-	-	0.00%
Vendor Commissions	8.0	13.9	7.4	7.5	7.5	7.5	0.00%
Misc – Other	3.2	2.9	7.4	2.5	5.0	5.0	100.00%
Insurance Reimb	75.1	44.1	89.2	-	-	-	0.00%
Capital Lease	735.5	-	-	-	-	-	0.00%
Surplus Sales	122.6	28.2	39.3	35.0	25.0	25.0	(28.57)%
	957.3	186.8	523.7	445.0	387.5	387.5	(12.92)%
Operating Transfers							
911 Operations	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Special Services	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Water/Sewer	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
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%
	56,207.9	57,160.9	61,303.4	58,376.9	54,203.9	59,443.9	1.83%

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General Fund Revenue Charts

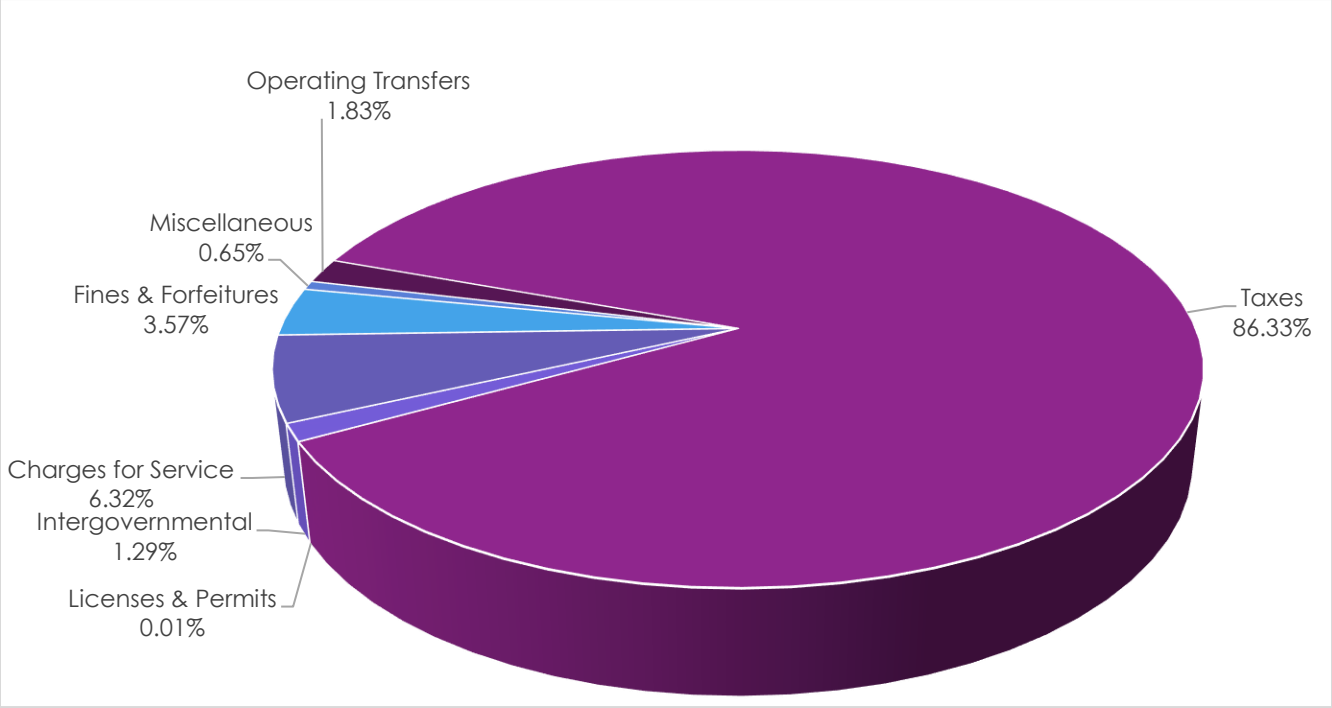


Figure 33 – General Fund - Revenues by Type

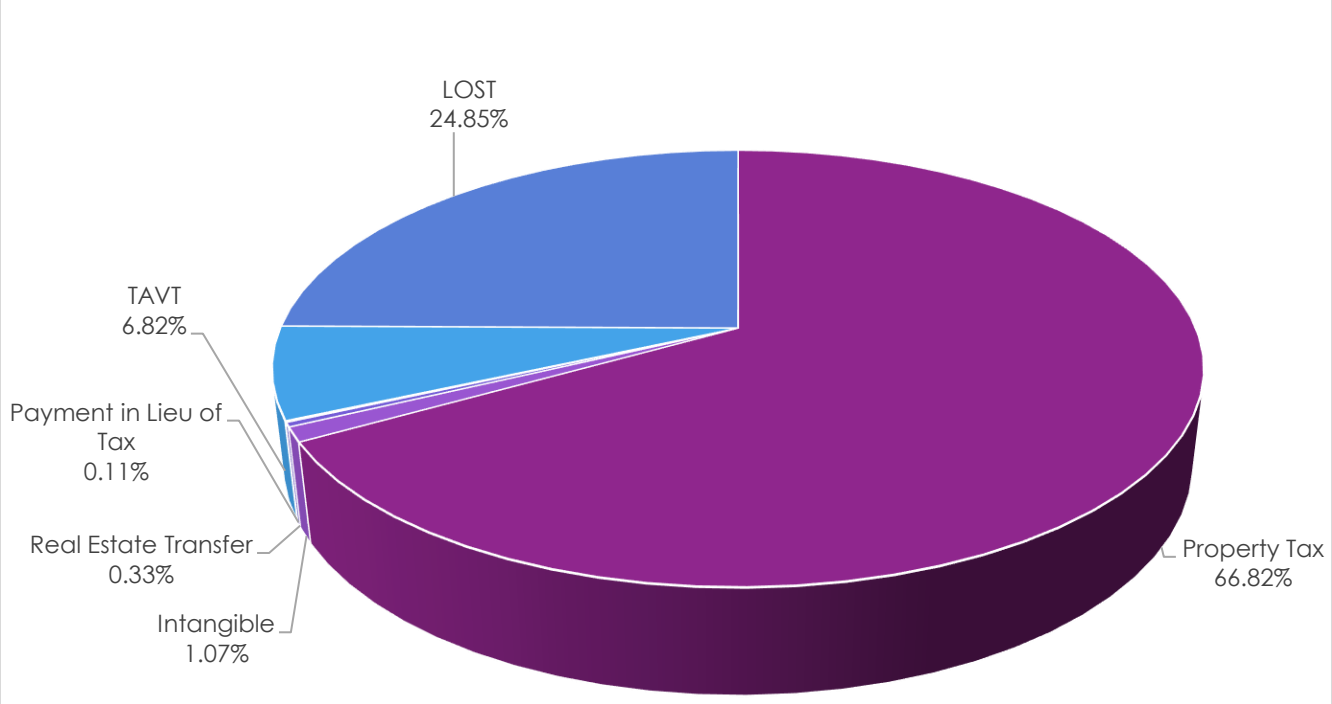


Figure 34 – General Fund - Tax Revenues by Type

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General Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	3,784.2	5,283.1	4,738.3	5,043.5	5,340.5	5,113.9	1.40%
Life Insurance	41.3	40.7	39.9	41.5	43.8	41.3	(0.46)%
Other Employee Benefits	37.3	31.0	35.2	39.9	42.4	39.9	0.00%
Retirement	2,965.3	2,923.7	3,443.7	2,932.4	3,173.7	3,017.0	2.88%
Salaries	18,984.4	18,949.5	20,319.1	20,963.8	22,363.0	21,296.4	1.59%
Social Security	1,413.9	1,359.3	1,465.9	1,502.3	1,606.4	1,523.9	1.43%
Workers Compensation	773.1	517.7	547.7	560.3	597.8	263.7	(52.93)%
	27,999.6	29,105.0	30,589.8	31,083.7	33,167.6	31,296.0	0.68%
Services & Contracts							
Advertising	10.9	8.3	25.1	11.7	10.5	9.1	(22.42)%
Appropriations	11,685.9	11,823.5	12,864.2	12,261.7	13,679.9	13,777.4	12.36%
Bird Supper	10.0	17.6	8.9	15.0	15.0	12.0	(20.00)%
Christmas Programs	16.8	17.3	16.3	14.0	23.9	12.2	(12.86)%
Commission Projects	4.5	20.9	10.6	18.0	13.4	3.5	(80.56)%
Commission Retreat	1.9	0.9	1.0	2.0	2.0	1.2	(40.00)%
Contract – Animal Care	59.4	68.1	73.6	70.0	91.3	70.0	0.00%
Contract – Georgia	241.4	205.8	187.5	245.8	292.7	245.8	0.00%
Contract – Grant Match	-	-	45.4	16.7	25.2	25.2	51.00%
Contract – K9 Services	7.5	8.5	3.7	3.6	4.0	4.0	11.11%
Contract – Other	1,815.0	1,407.1	1,827.9	1,715.5	3,624.5	1,848.1	7.73%
Contract – SGRC	58.0	56.3	45.5	0.3	35.2	35.2	10560.61%
Court Costs	174.9	178.8	180.7	189.1	221.6	226.2	19.63%
Credit Card Fees	48.8	64.3	102.0	80.0	-	-	(100.00)%
Dry Cleaning	-	-	-	-	0.1	-	0.00%
Dues	28.1	30.8	32.8	32.9	35.5	33.5	1.74%
Ed & Train – Seminar	37.4	43.7	42.4	67.8	122.3	67.6	(0.29)%
Ed & Train – Travel	86.6	93.5	74.9	89.0	128.3	88.9	(0.12)%
Employee Testing	12.5	14.8	12.6	13.0	13.0	13.0	0.00%
Facility Repair/Maint	207.7	181.1	159.6	99.0	119.4	90.6	(8.44)%
Fees	1.7	1.5	1.1	1.5	1.7	1.7	12.52%
Gasoline & Diesel	-	0.1	-	-	-	-	0.00%
GBI Fees	4.2	0.2	1.0	0.5	0.8	0.8	50.00%
Indigent Legal	24.5	82.5	93.9	97.0	137.0	110.8	14.18%
Indigent Legal – DUI	0.4	0.6	0.6	0.8	0.8	0.8	0.00%
Judgements/Damages	28.4	40.7	18.7	30.0	30.0	30.0	0.00%
Jury Witness	83.6	73.3	65.5	75.0	80.0	70.0	(6.67)%
Medical – Shots	4.1	-	1.3	1.8	1.8	1.8	0.00%
Other Equip Maint	72.3	69.4	56.8	63.6	38.3	28.9	(54.55)%
Postage & Shipping	137.7	137.0	158.0	145.3	160.5	159.7	9.96%
Printing	46.1	34.8	32.6	38.4	48.4	38.0	(1.09)%
Prisoner – Feeding	709.6	684.1	654.5	685.0	685.0	775.0	13.14%
Prisoner – Medical	1,439.6	1,246.1	1,049.8	1,205.0	1,205.0	1,205.0	0.00%

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General Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Services & Contracts							
Prisoner – Other	0.3	-	-	1.5	1.5	0.5	(66.67)%
Professional Services	1,038.1	933.6	1,083.2	950.2	982.5	851.3	(10.41)%
Property/Casualty Ins	595.0	628.0	676.9	677.0	745.8	745.8	10.16%
Public Works Week	0.2	0.2	0.4	0.5	0.7	0.7	40.00%
Road Maint – Asphalt	34.2	34.3	32.3	35.0	38.7	35.0	0.00%
Road Maint – Culverts	78.7	55.5	117.2	80.0	80.0	80.0	0.00%
Road Maint – Other	77.5	134.0	266.9	94.0	138.0	138.0	46.81%
Road Maint – Signs	27.4	30.2	23.9	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	7.9	7.1	8.5	8.2	10.1	8.4	2.57%
Tag & Title	0.9	-	0.1	-	-	-	0.00%
Tire Disposal	-	13.3	-	-	1.5	-	0.00%
Travel	3.9	6.6	15.0	14.8	16.8	9.7	(34.50)%
Unemployment Benefit	5.4	17.5	14.0	16.0	16.0	16.0	0.00%
Uniforms	55.3	42.4	37.6	43.1	48.0	43.6	1.16%
Vehicle Repair/Maint	14.8	14.3	9.2	12.2	13.7	13.7	12.35%
	19,069.5	18,559.2	20,160.2	19,270.1	23,081.7	20,976.9	8.86%
Fleet Rentals							
Fleet Rental (Vehicles)	2,362.3	1,935.8	2,033.1	2,093.1	2,295.9	2,252.4	7.61%
Technology Fleet Rental	384.2	537.1	624.2	622.6	720.3	720.3	15.68%
	2,746.4	2,473.0	2,657.3	2,715.7	3,016.2	2,972.7	9.46%
Utilities							
Utilities – Cable TV	1.0	1.2	1.2	1.3	1.3	1.3	4.33%
Utilities – Cell Phones	148.8	130.5	115.0	117.4	118.3	118.3	0.79%
Utilities – Electricity	1,020.6	809.0	819.1	836.0	861.2	861.2	3.01%
Utilities – LP Fuel	0.9	0.9	0.5	0.7	0.6	0.6	(18.12)%
Utilities – Natural Gas	15.1	17.1	18.3	18.7	17.4	14.3	(23.39)%
Utilities – Telephone	87.4	105.0	117.8	67.2	158.7	128.6	91.53%
Utilities – Water	234.8	235.3	196.8	188.7	286.7	110.5	(41.44)%
	1,508.6	1,299.1	1,268.7	1,229.9	1,444.2	1,234.8	0.40%
Supplies & Materials							
Chemical Supplies	1.4	1.1	1.3	2.1	3.1	1.5	(29.27)%
Clerk Supplies	-	-	-	0.3	0.7	0.3	16.00%
Commission Supplies	0.6	1.3	0.9	1.2	0.6	1.2	0.00%
DARE Supplies	11.5	1.5	5.0	5.0	5.0	5.0	0.00%
Election Supplies	12.3	11.3	10.1	11.0	43.1	36.1	228.18%
Janitorial Supplies	46.5	47.5	52.8	43.0	43.9	43.3	0.58%
Office Supplies	110.1	120.0	111.4	95.5	113.3	92.5	(6.17)%
Program Supplies	54.6	36.7	53.7	46.3	113.9	55.3	19.44%

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General Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Supplies & Materials							
Safety Items	6.9	8.7	6.3	9.3	11.6	8.4	(9.72)%
Small Tools & Equip	133.2	134.6	182.2	121.0	342.8	142.3	17.63%
	377.2	362.7	423.7	334.7	678.0	385.9	15.30%
Capital Outlay							
Building Fixtures/Furnish	2.5	1.5	-	-	-	-	0.00%
Computer Equipment	713.2	2,581.6	809.1	970.0	1,261.1	200.0	(79.38)%
New Construction	15.2	10.2	10.4	10.0	80.5	10.0	0.00%
Other Capital Equip	763.6	9.6	27.8	86.4	251.9	38.9	(54.96)%
Rolling Stock	162.1	155.3	155.0	150.0	1,036.0	150.0	0.00%
	1,656.5	2,758.2	1,002.3	1,216.4	2,629.5	398.9	(67.21)%
Debt Service							
Bond – Insurance/Fees	0.4	0.4	0.5	-	-	-	0.00%
Bond Interest	179.6	162.2	144.5	162.4	162.4	162.4	0.00%
Bond Principal	870.0	885.0	905.0	885.0	885.0	885.0	0.00%
Other Interest	60.3	207.4	207.4	208.1	147.1	147.1	(29.32)%
	1,110.3	1,255.0	1,257.4	1,255.5	1,194.5	1,194.5	(4.86)%
Operating Transfers							
911 Operations	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
Total Expenditures	55,554.5	56,696.2	58,305.4	58,376.9	66,495.6	59,443.9	1.83%

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General Fund Expenditure Charts

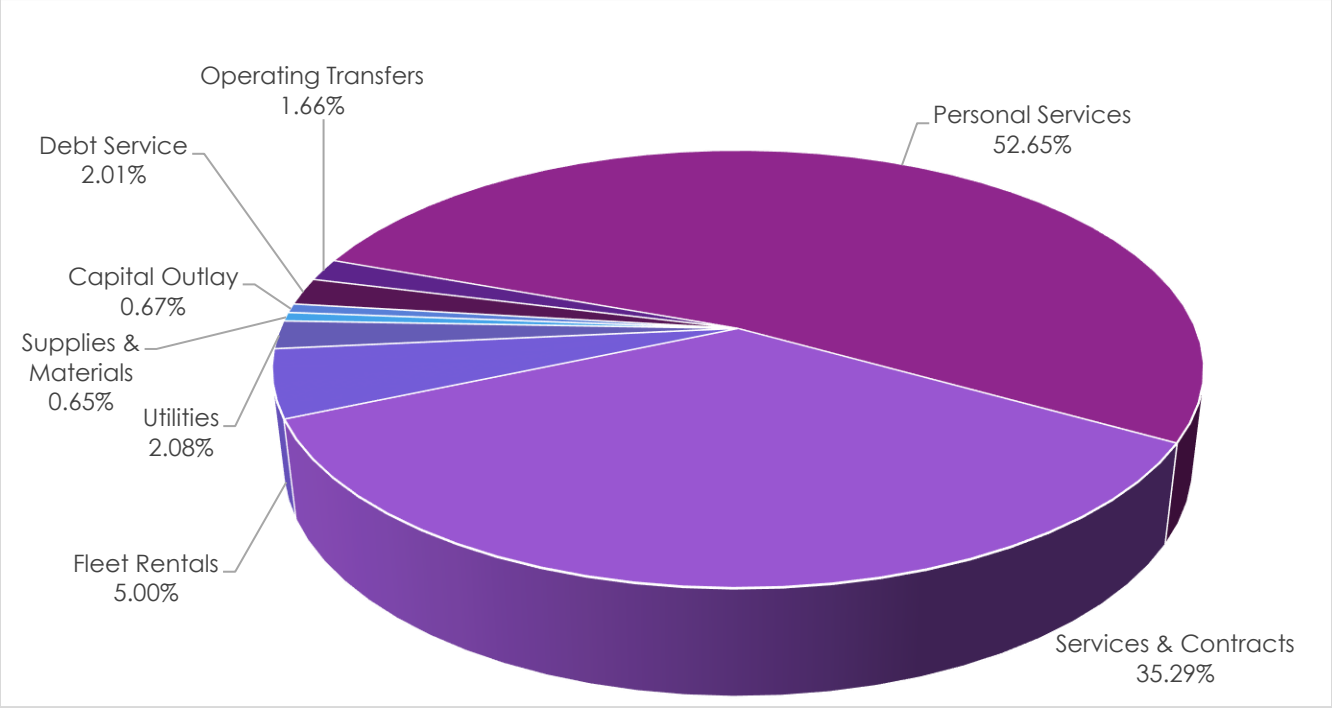


Figure 35 – General Fund – Expenditures by Type

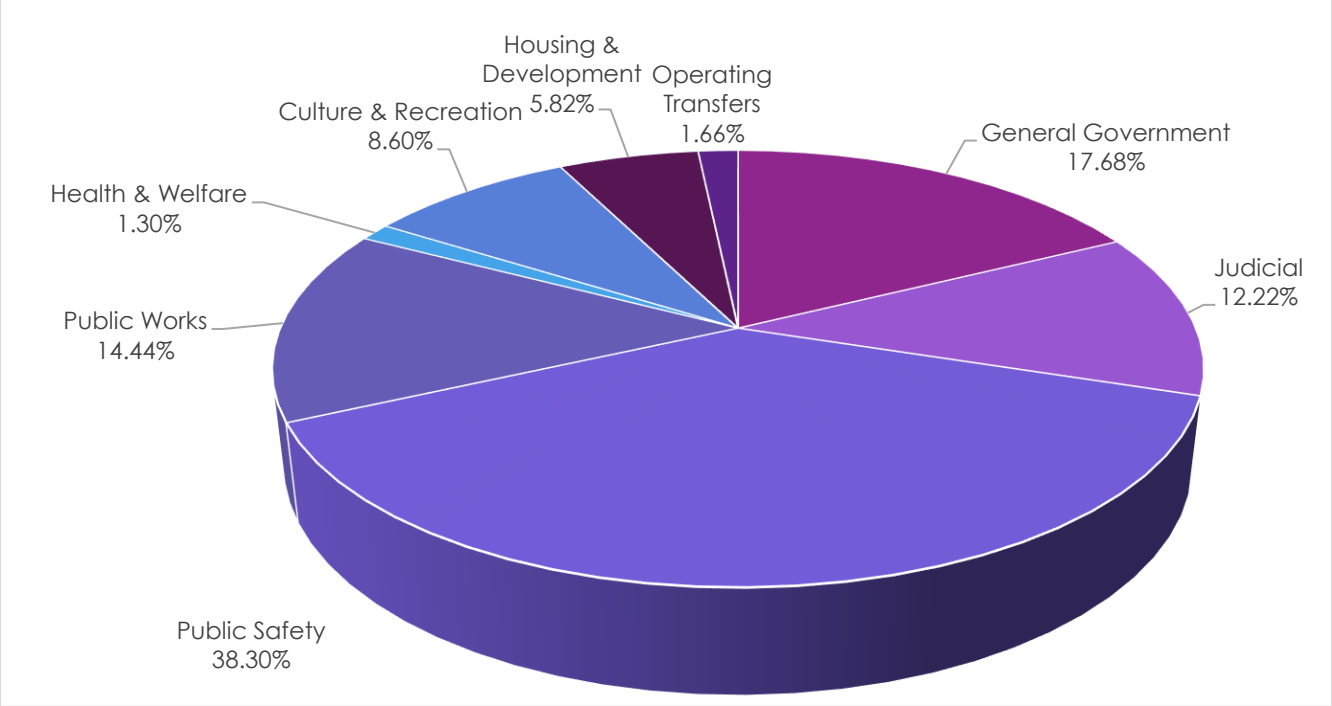


Figure 36 – General Fund – Expenditures by Function

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Board of Commissioners

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

Each year, at its annual planning 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 four years, the Board has expanded its goals, both long-term and short-term, based on their current priorities.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	154,178	159,660	167,413	168,198	168,821	623	0.37%
Services & Contracts	36,753	67,267	49,621	64,487	46,624	(17,863)	(27.70)%
Fleet Rentals	5,767	2,378	2,124	2,124	2,755	631	28.62%
Utilities	72	77	78	77	81	4	5.19%
Supplies & Materials	1,330	1,691	6,718	1,810	1,710	(100)	(5.52)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	198,099	231,074	225,954	236,714	219,991	(16,723)	(7.06)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	6	6	6	6	6	6	6	6	-

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Board of Commissioners

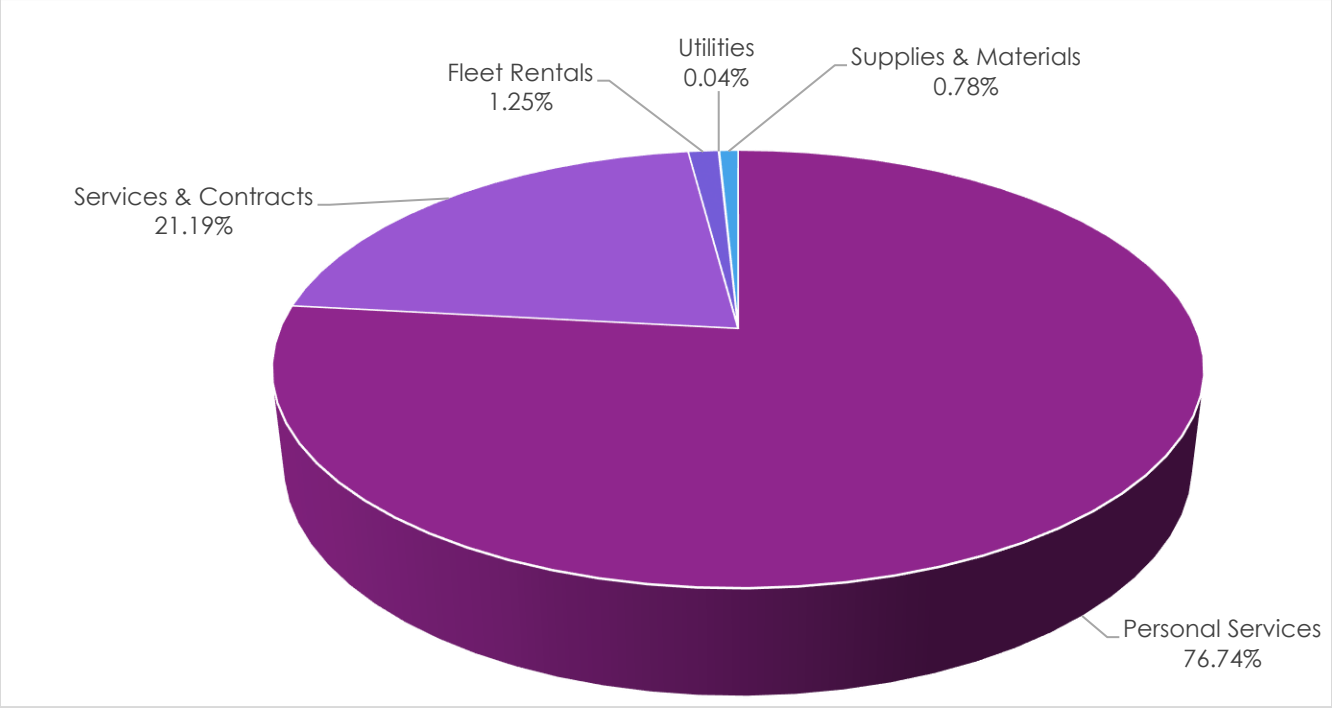


Figure 37 – Board of Commissioners – Expenditures by Type

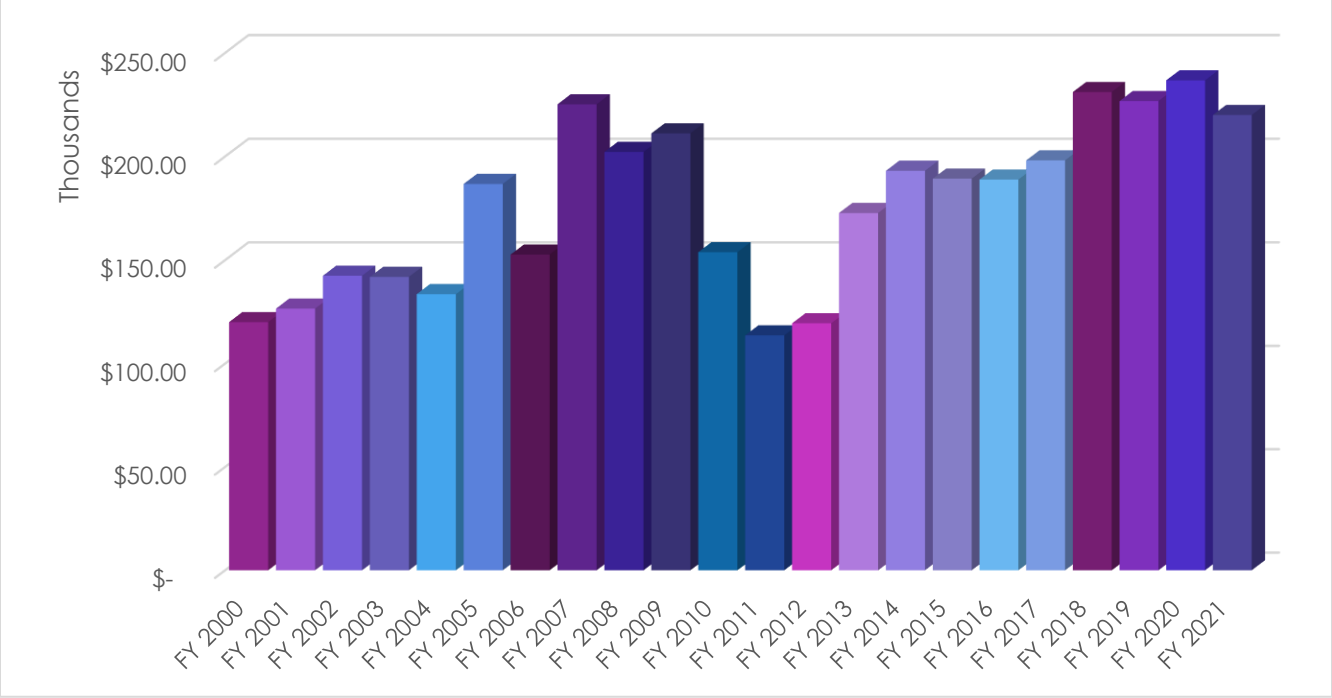


Figure 38 – Board of Commissioners – Expenditure History

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County Clerk

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

- Implemented a new electronic agenda system, allowing the Board to access agenda information more easily

Challenges:

- Increases in open records requests and expectations from citizens on timeliness of response

Notes:

- County Manager Joe Pritchard is set to retire officially within the next year. Due to the transitions that will take place, some positions were budgeted for changes to take place as of September 1st. For the remainder of the year, there will be some overlaps in positions.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	237,718	231,294	242,787	249,189	278,383	29,194	11.72%
Services & Contracts	3,982	4,738	5,422	7,215	4,516	(2,699)	(37.41)%
Fleet Rentals	5,111	3,653	2,838	2,999	3,216	217	7.24%
Utilities	1,078	1,027	959	982	984	2	0.20%
Supplies & Materials	76	2,299	584	400	348	(52)	(13.00)%
Capital Outlay	28,114	9,622	27,795	26,420	26,420	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	276,078	252,633	280,386	287,205	313,867	26,662	9.28%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	3	3	3	3	3	3	3	4	+1

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County Clerk

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
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%	COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To ensure compliance with all open meeting laws requirements Measure: # of violations of open meeting requirements	-	-	-	COIV: Efficient, Effective and Responsive Services
Goal: To add additional information to the intranet module of the County's website to further meet the communication needs of employees Measure: % of development of an environment that contains a presence from all County departments that provide employee services	n/a	-	20%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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County Clerk

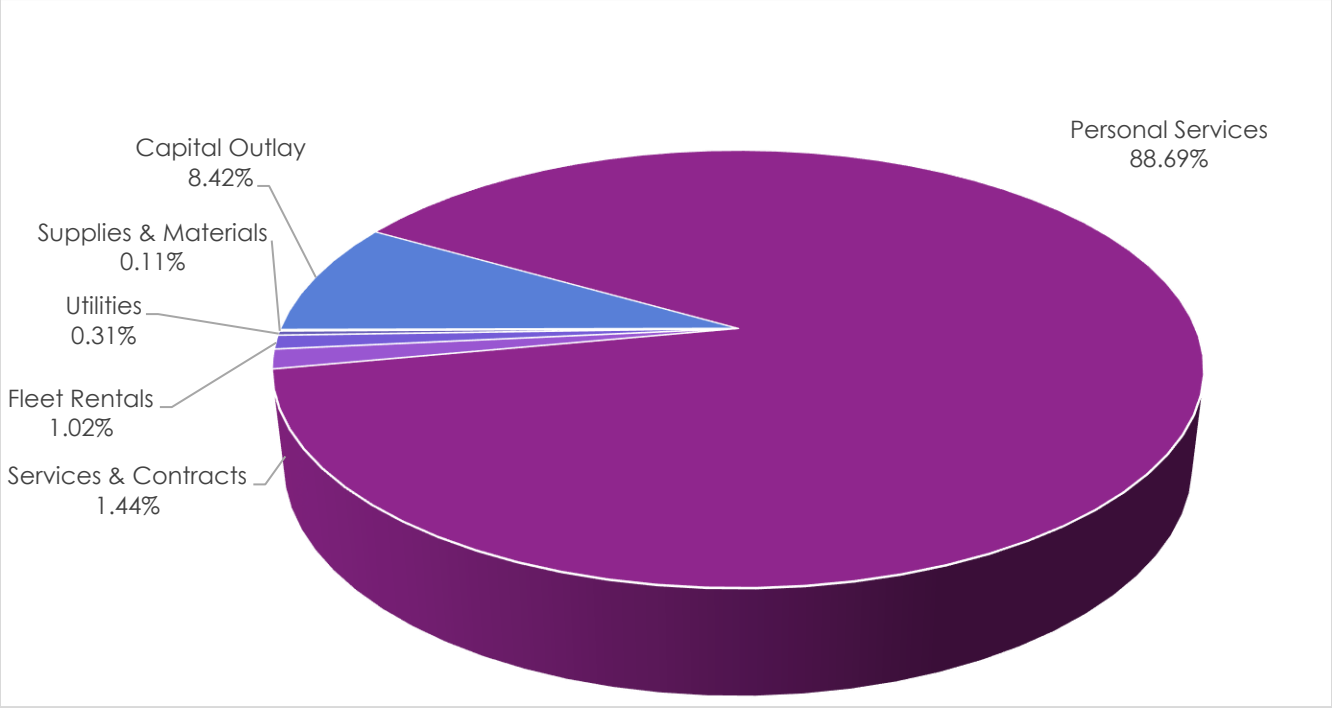


Figure 39 – County Clerk – Expenditures by Type

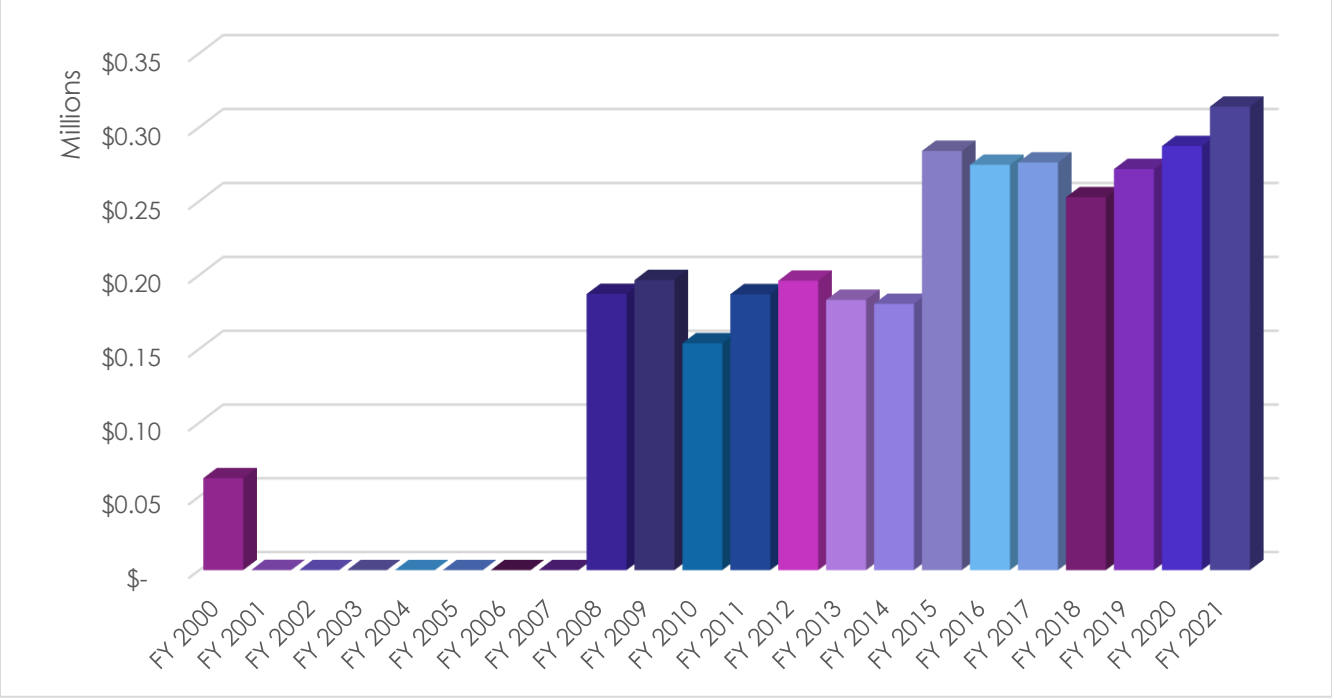


Figure 40 – County Clerk – Expenditure History

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County Manager

The office of the County Manager is the executive branch of the county government. It provides budget control, management support, program development, safety review, future assessment and planning based on county policy and the Board's goals and objectives.

Challenges:

- COVID-19 brought new challenges as the County searched for ways to maintain operations as much as possible while keeping the citizens and the staff safe

Notes:

- County Manager Joe Pritchard is set to retire officially within the next year. Due to the transitions that will take place, some positions were budgeted for changes to take place as of September 1st. For the remainder of the year, there will be some overlaps in positions.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	343,009	352,286	374,133	394,573	489,844	95,271	24.15%
Services & Contracts	1,330	1,663	1,049	1,996	3,996	2,000	100.20%
Fleet Rentals	8,512	4,578	6,824	4,128	5,154	1,026	24.85%
Utilities	1,326	1,331	1,154	1,132	1,143	11	0.97%
Supplies & Materials	390	245	1,151	300	300	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	354,567	360,102	384,310	402,129	500,437	98,308	24.45%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2	2	2	2	2	2	2	-

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County Manager

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To present a balanced budget to the Commissioners by May 1st Measure: % of budgets submitted to the board by May 1st	95%	98%	100%	COIII: Financial Strength
Goal: To eliminate citizen complaints by 5% in all departments Measure: % reduction in citizen complaints	5%	5%	5%	COIV: Efficient, Effective and Responsive Services
Goal: To answer citizen complaints within 3 business days 95% of the time Measure: % of citizen complaints answered within 3 business days	95%	95%	95%	COIV: Efficient, Effective and Responsive Services
Goal: To maintain/exceed 80% compliance for departments reporting quarterly to the Board Measure: % of departments reporting quarterly including performance measures	85%	88%	90%	COIV: Efficient, Effective and Responsive Services

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County Manager

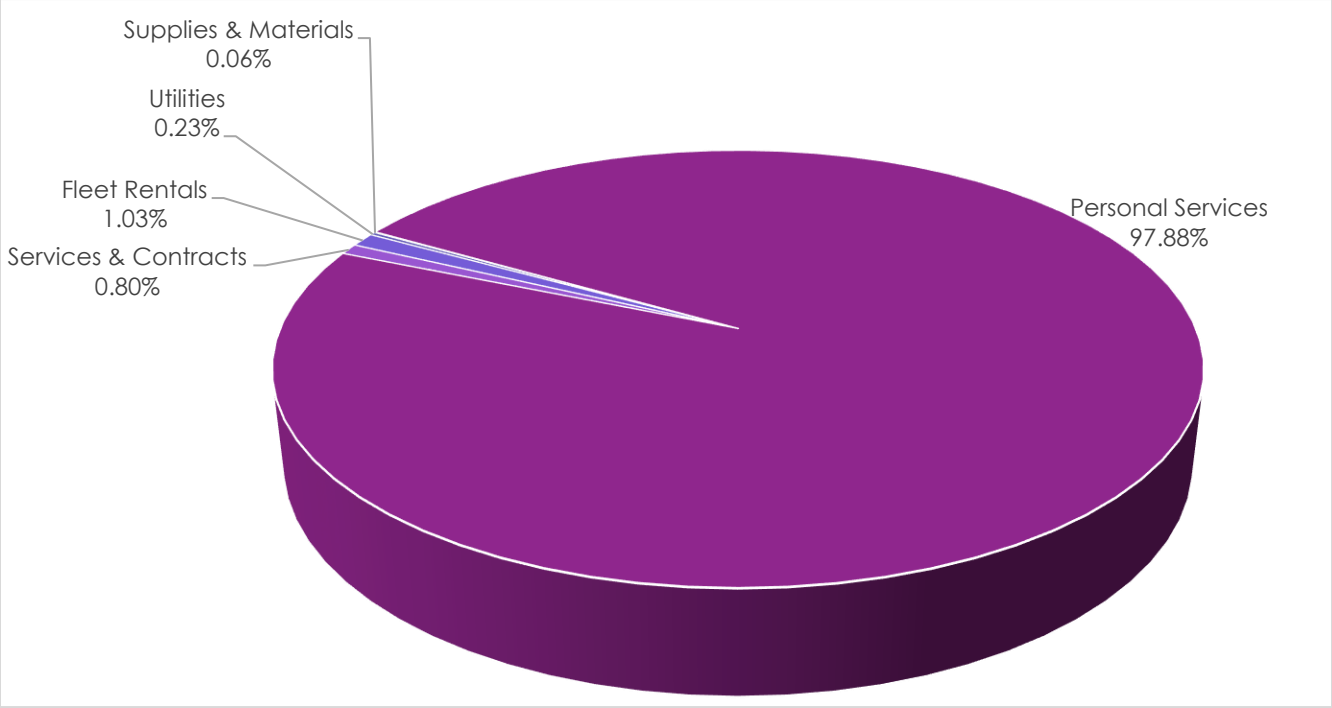


Figure 41 – County Manager – Expenditures by Type

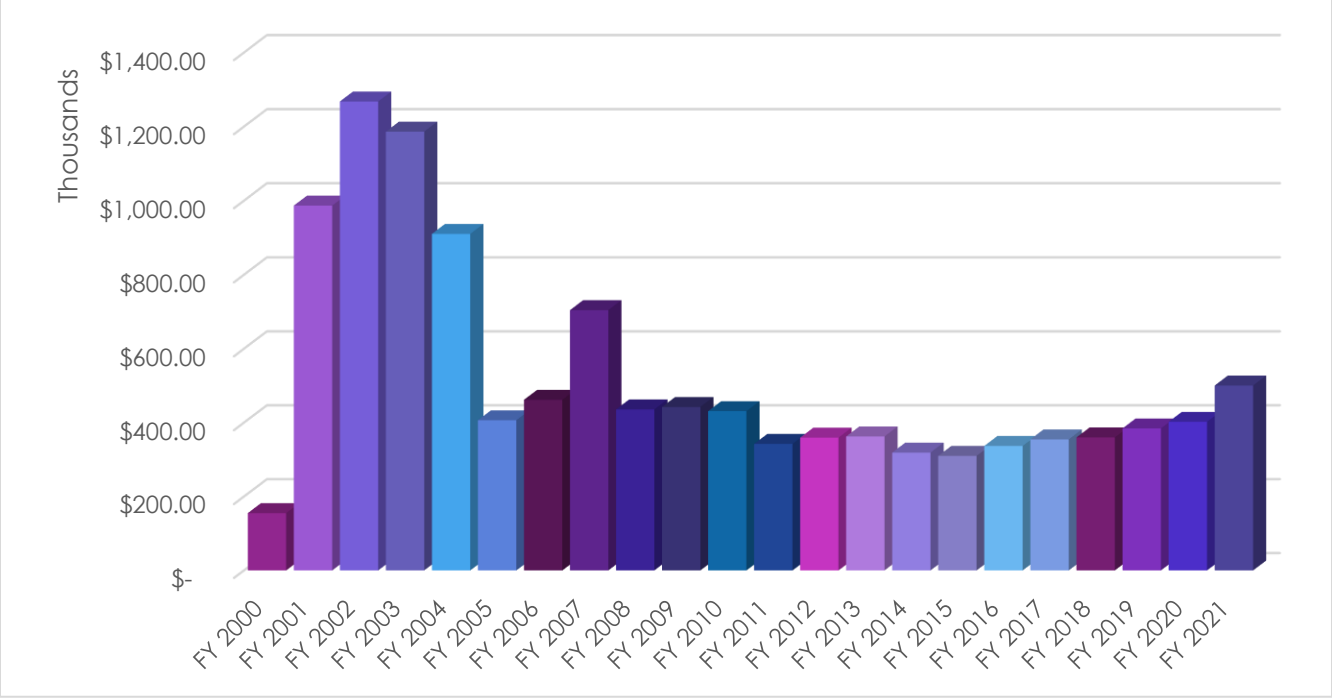


Figure 42 – County Manager – Expenditure History

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Board of Elections

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

Accomplishments:

- Served as a pilot county for the state's new voting equipment
- Recognized for "Outstanding Service in the Georgia Voting System Pilot Project"
- Transitioned from a paper voter registration system to an electronic voter registration system

Challenges:

- New voter system has created some challenges and added to costs related to poll workers, supplies and additional polling places.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	402,110	382,222	477,865	380,895	383,195	2,300	0.60%
Services & Contracts	68,984	84,960	88,474	72,492	38,252	(34,240)	(47.23)%
Fleet Rentals	21,121	14,740	14,991	14,413	13,393	(1,020)	(7.08)%
Utilities	558	583	591	591	385	(206)	(34.86)%
Supplies & Materials	17,299	16,517	14,462	15,000	38,600	23,600	157.33%
Capital Outlay	-	-	-	-	12,500	12,500	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	510,072	499,022	596,383	483,391	486,325	2,934	0.61%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	10	10	10	10	10	10	10	10	-

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Board of Elections

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To increase early voting turnout by 5% annually Measure: % of voters voting prior to election day	65%	65%	70%	COIV: 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%	COIV: Efficient, Effective and Responsive Services

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Board of Elections

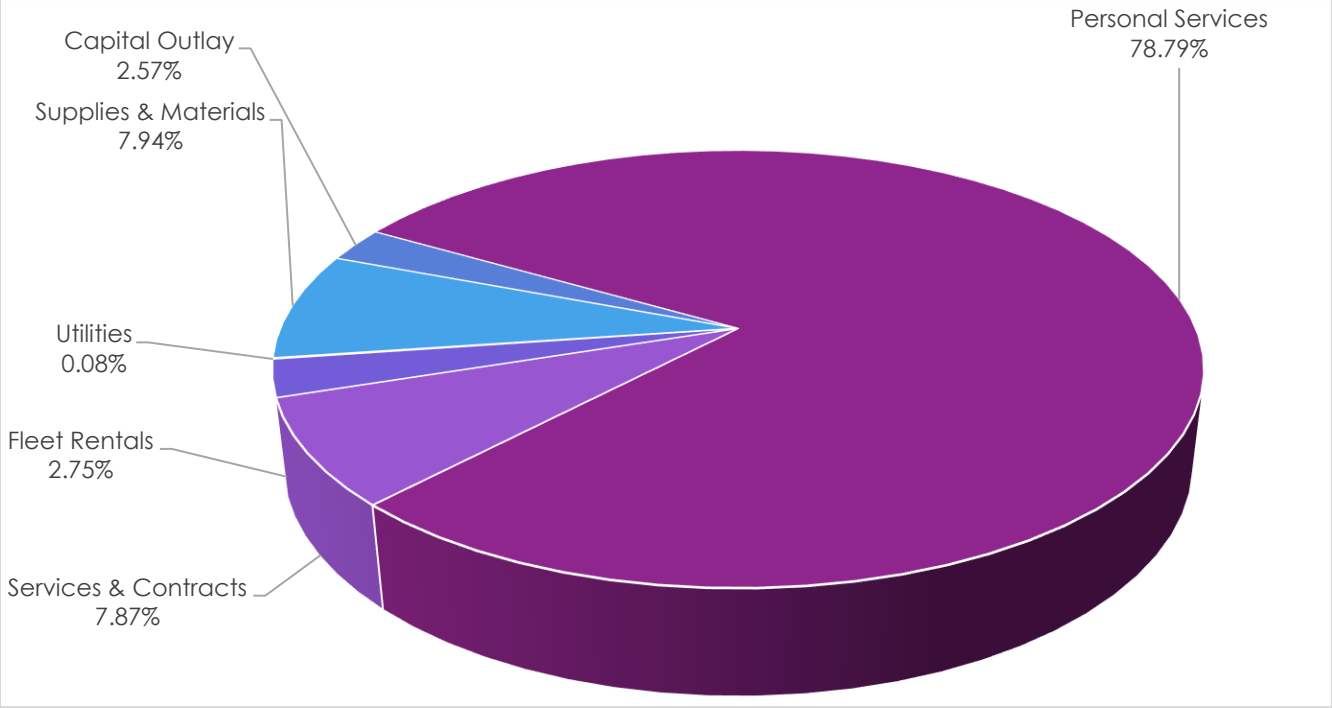


Figure 43 –Board of Elections – Expenditures by Type

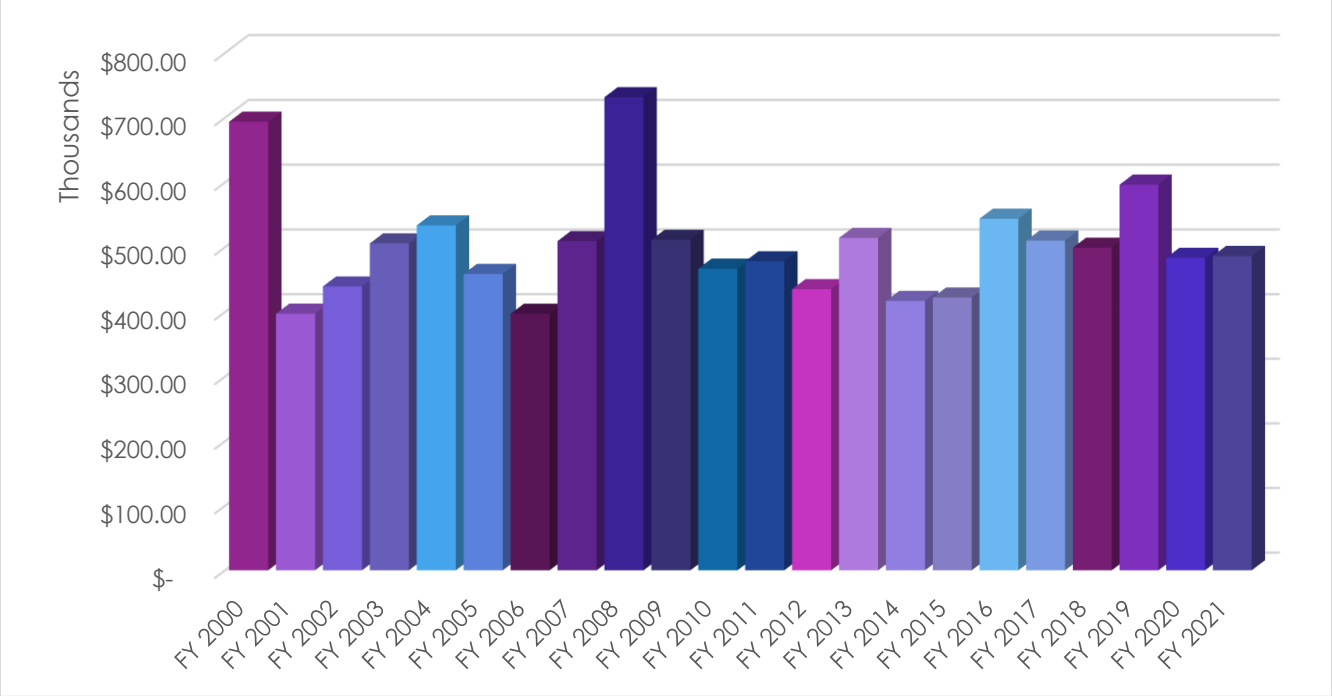


Figure 44 – Board of Elections – Expenditure History

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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, occupation tax registrations, alcoholic beverage licensing, fuel pump registration 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 – 15 consecutive years

Challenges:

- COVID-19 has impacted the County in many ways. Much of the budget process was disrupted due to work restrictions and much was conducted virtually.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	444,011	484,065	533,703	619,123	606,646	(12,477)	(2.02)%
Services & Contracts	122,632	85,513	106,910	159,116	163,701	4,585	2.88%
Fleet Rentals	10,203	8,324	7,447	7,021	6,481	(540)	(7.69)%
Utilities	605	708	609	607	615	8	1.32%
Supplies & Materials	1,927	2,197	2,562	2,500	2,600	100	1.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	579,378	580,807	651,232	788,367	780,043	(8,324)	(1.06)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	8	8	7	7	8	8	9	8	-

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Finance

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce overspending on grants by 10% annually Measure: % of grant overspending reduced	-	-	10%	COII: Financial Strength
Goal: To develop a county-wide system for tracking performance measures Measure: % of departments complying with performance measure requests	90%	92%	95%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To develop a system for tracking licensing to improve efficiencies and wait times Measure: % of tracking system implemented	95%	98%	100%	COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce outstanding licenses to less than 1% within 60 days of due date Measure: % of licenses outstanding 60 days after the due date	>1%	> 1%	> 1%	COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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Finance

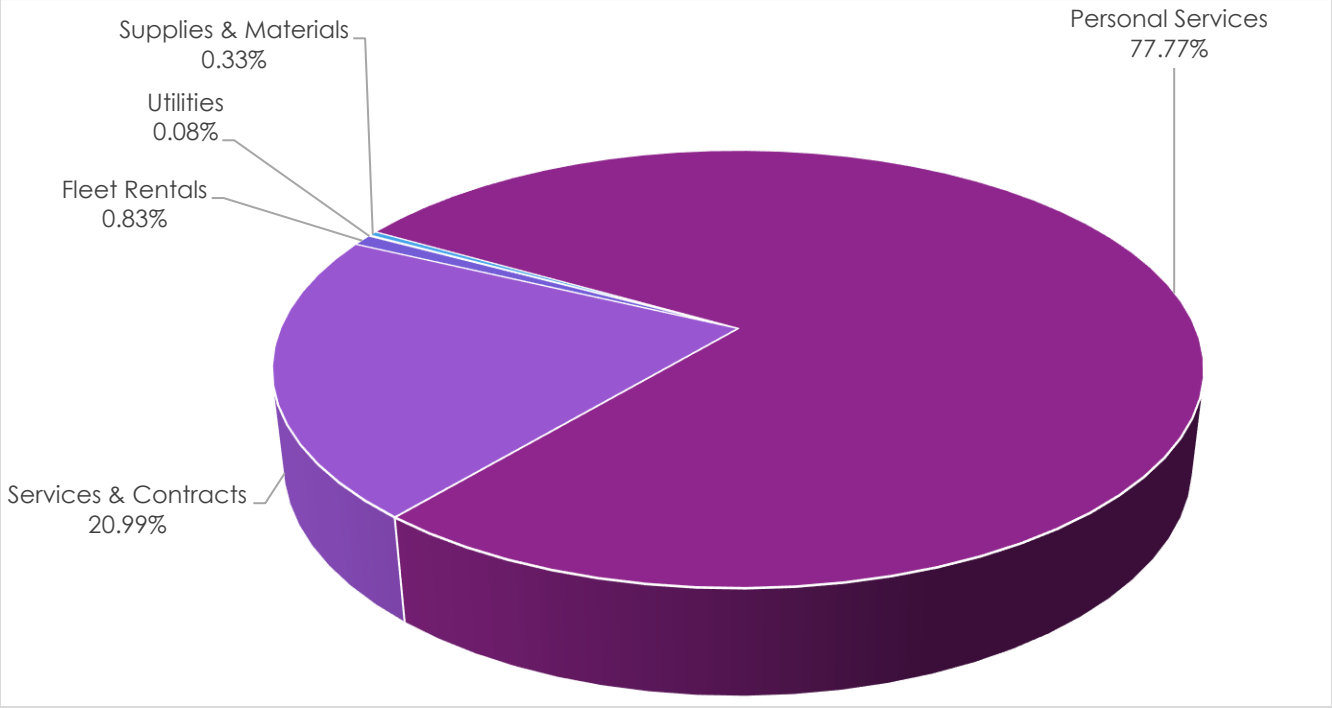


Figure 45 –Finance – Expenditures by Type

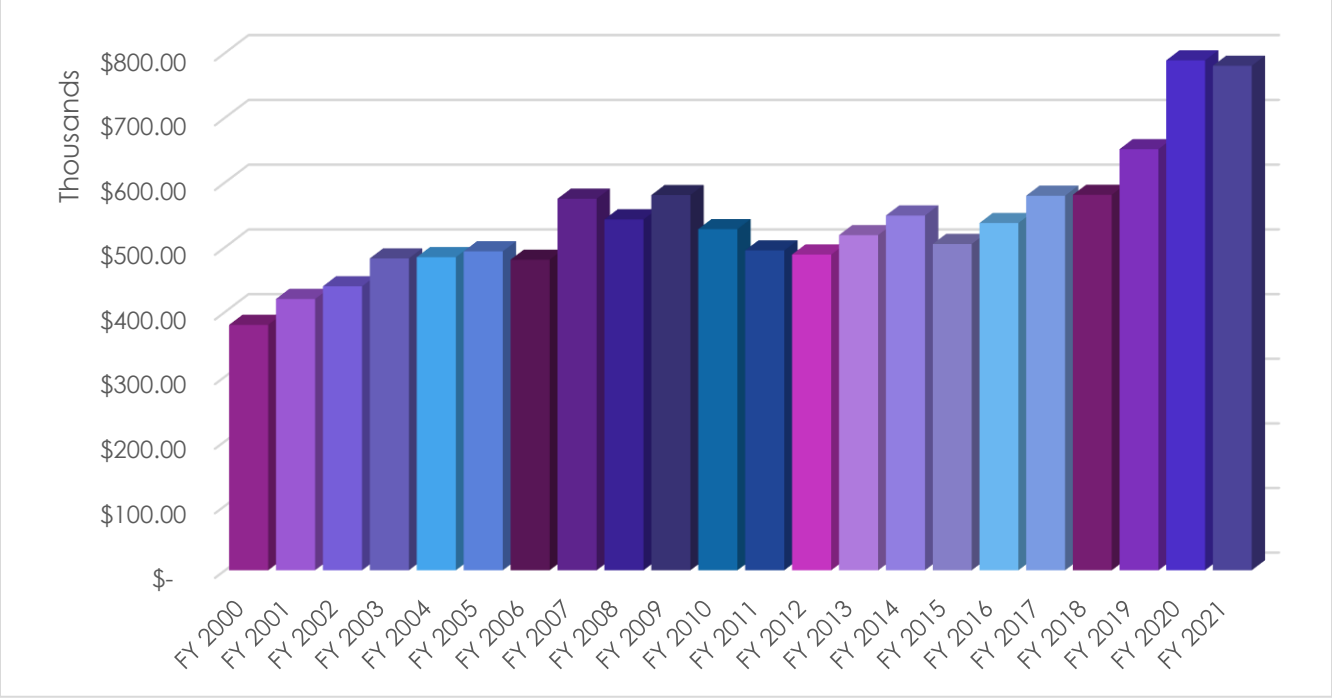


Figure 46 – Finance – Expenditure History

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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 and manages the employee wellness program.

Accomplishments:

- Continuing enhancements to the wellness program which result in a savings to the health plan as well and improvements to overall health of employees

Challenges:

- COVID-19 has impacted the wellness program and HR has suspended some requirements due to social distancing and gathering restrictions

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	298,293	293,437	316,994	336,358	333,913	(2,445)	(0.73)%
Services & Contracts	662,537	707,404	738,289	756,398	824,598	68,200	9.02%
Fleet Rentals	6,210	3,766	2,721	3,094	3,359	265	8.56%
Utilities	887	852	1,084	752	1,210	458	60.90%
Supplies & Materials	2,191	1,811	2,890	1,200	1,400	200	16.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	970,118	1,007,269	1,061,978	1,097,802	1,164,480	66,678	6.07%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	4	4	4	4	4	4	5	4	-

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Human Resources

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To qualify annually for safety incentive discounts for workers compensation Measure: % of discounts qualified for	100%	100%	100%	COII: Financial Strength
Goal: To qualify annually for ACCG's IRMA safety and dividend credits for liability premiums Measure: % of discounts qualified for	100%	100%	100%	COIII: Financial Strength
Goal: To increase participation in the wellness program Measure: % of employees participating in the wellness program	88%	88%	90%	COII: Education of Citizens and Employees COIII: Financial Strength

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Human Resources

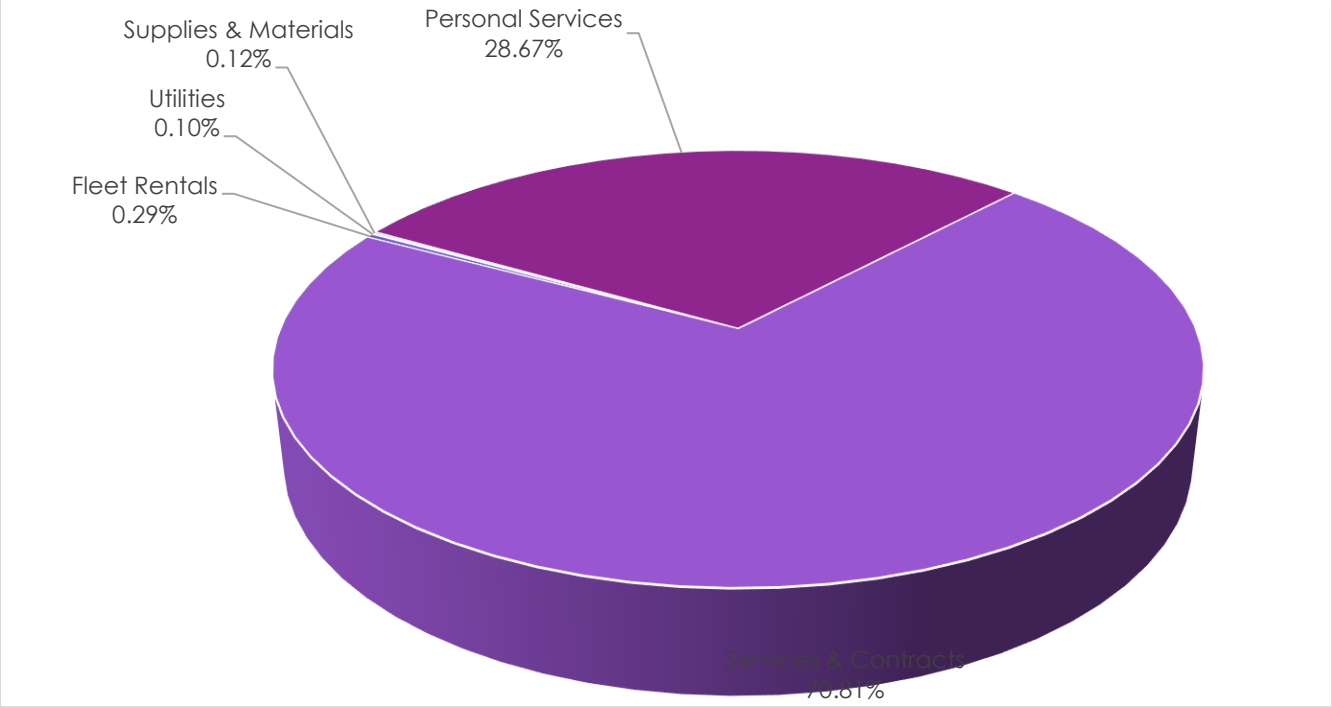


Figure 47 –Human Resources – Expenditures by Type

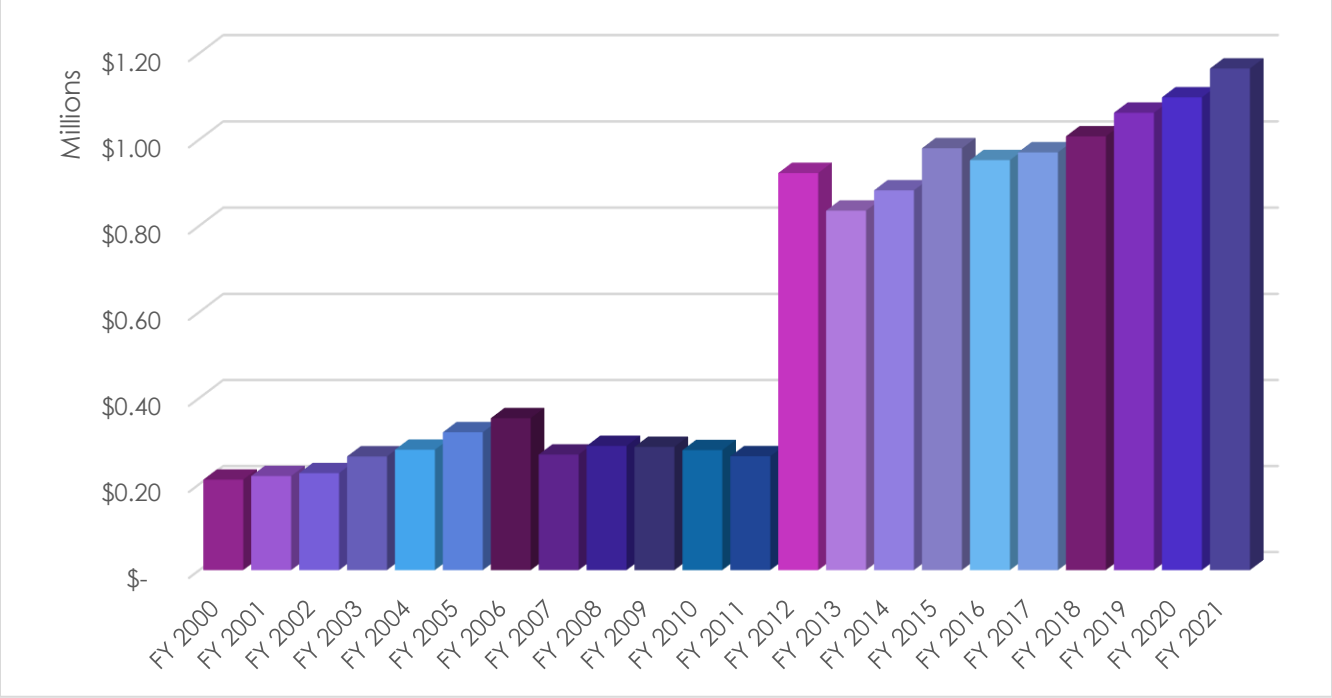


Figure 48 – Human Resources – Expenditure History

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Information Technology Services

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

Accomplishments:

- Partial go-live for public safety comprehensive package
- Enhancements to the cybersecurity training and testing programs

Challenges:

- COVID-19 has required ITS to find innovative ways to keep key employees connected to the County's network as they work away from the office during work restrictions and quarantines

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	593,680	668,044	720,136	736,836	733,713	(3,123)	(0.42)%
Services & Contracts	350,007	197,992	328,902	295,455	331,619	36,164	12.42%
Fleet Rentals	31,512	20,400	16,011	27,164	18,367	(8,797)	(32.38)%
Utilities	8,392	9,021	8,598	8,149	5,988	(2,161)	(26.52)%
Supplies & Materials	12,903	18,927	22,359	18,750	12,500	(6,250)	(33.33)%
Capital Outlay	997,544	87,404	208,040	100,000	100,000	-	0.00%
Debt Service	60,332	207,422	207,422	208,100	147,090	(61,010)	(29.32)%
	2,054,369	1,209,211	1,511,468	1,394,454	1,349,277	(45,177)	(3.24)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	7	8	8	8	8	8	11	8	-

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Information Technology Services

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To maintain 99.9999% network uptime Measure: % of network uptime	100%	100%	100%	COIV: Efficient, Effective and Responsive Services
Goal: To provide 8x5 live service at the help desk Measure: % of help-desk live support available	75%	75%	75%	COIV: Efficient, Effective and Responsive Services
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%	COIV: Efficient, Effective and Responsive Services
Goal: To reduce the % of employee fails on cybersecurity testing Measure: % of employees failing cybersecurity tests	20%	2%	>1%	COII: Education of Citizens and Employees COIII: Financial Strength

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Information Technology Services

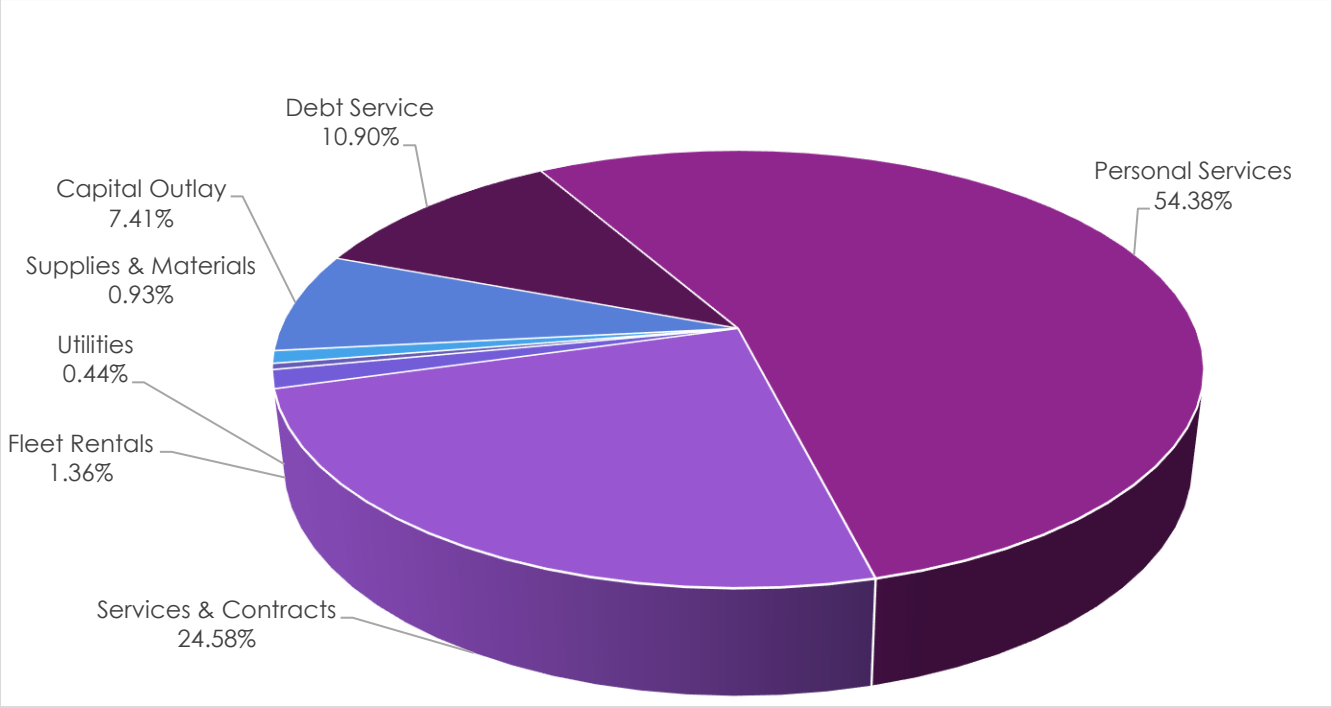


Figure 49 –Information Technology Services – Expenditures by Type

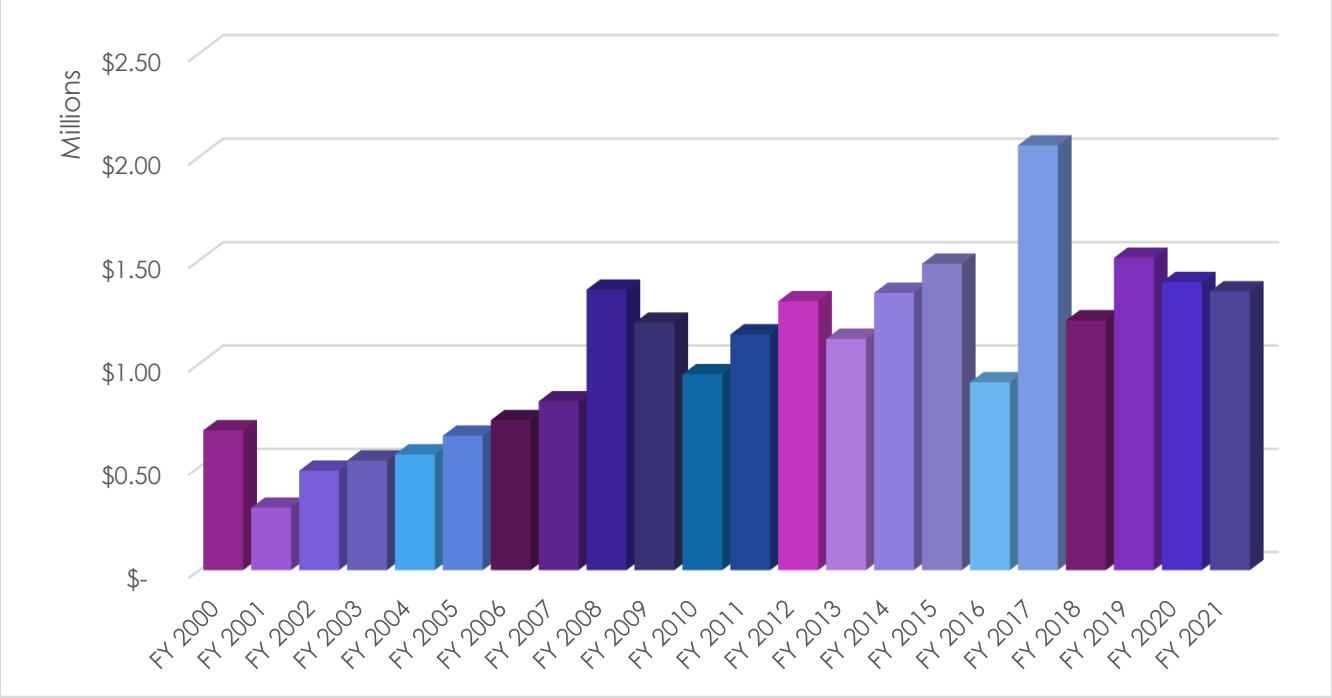


Figure 50 – Information Technology Services – Expenditure History

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Tax Commissioner

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

Accomplishments:

- Implemented a new state-wide vehicle title and registration program

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,120,132	1,159,590	1,205,666	1,261,955	1,235,818	(26,137)	(2.07)%
Services & Contracts	157,424	179,481	177,379	168,893	162,749	(6,144)	(3.69)%
Fleet Rentals	23,954	15,261	12,268	24,396	21,452	(2,944)	(12.07)%
Utilities	3,858	4,204	4,639	3,997	6,778	2,781	69.58%
Supplies & Materials	18,755	29,428	29,356	21,360	21,360	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,324,122	1,387,964	1,429,308	1,480,691	1,448,157	(32,534)	(2.20)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	21	21	21	21	21	21	21	21	-

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Tax Commissioner

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce missed telephone calls by 50% annually Measure: % reduction in missed telephone calls	3%	3%	3%	COIV: 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%	COIV: Efficient, Effective and Responsive Services

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Tax Commissioner

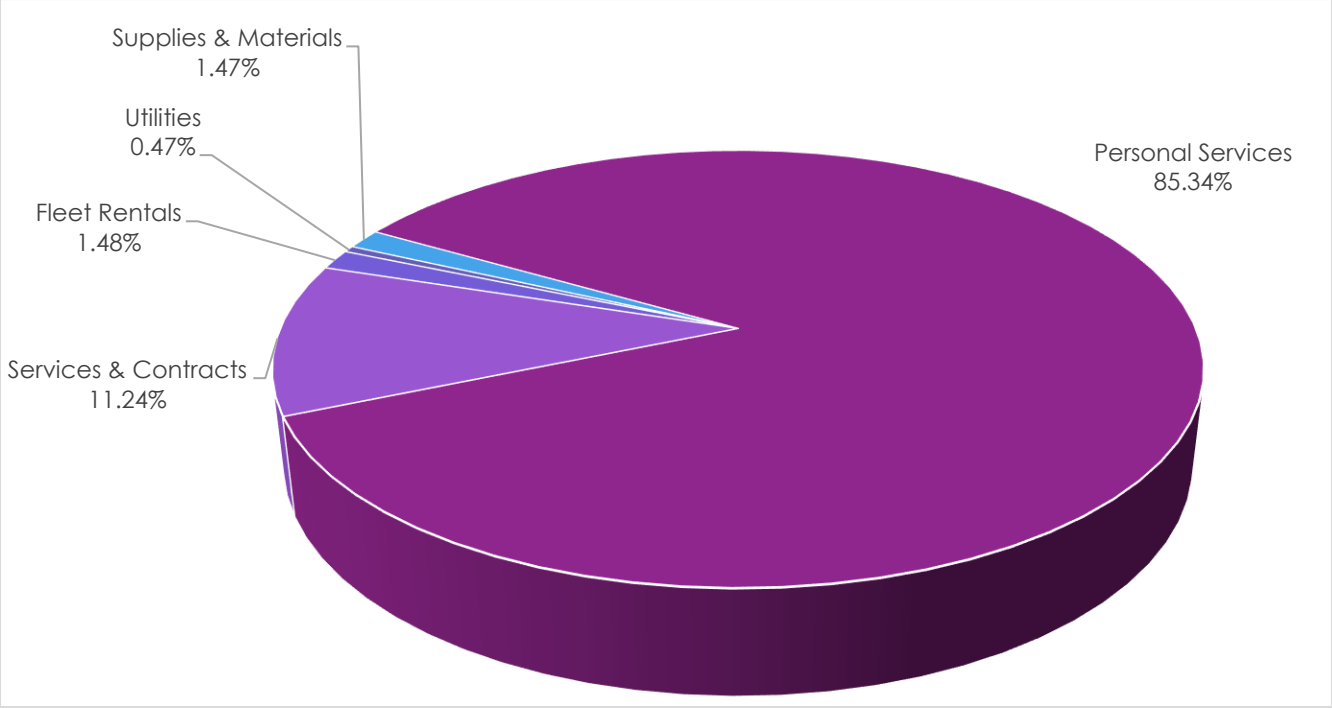


Figure 51 –Tax Commissioner – Expenditures by Type

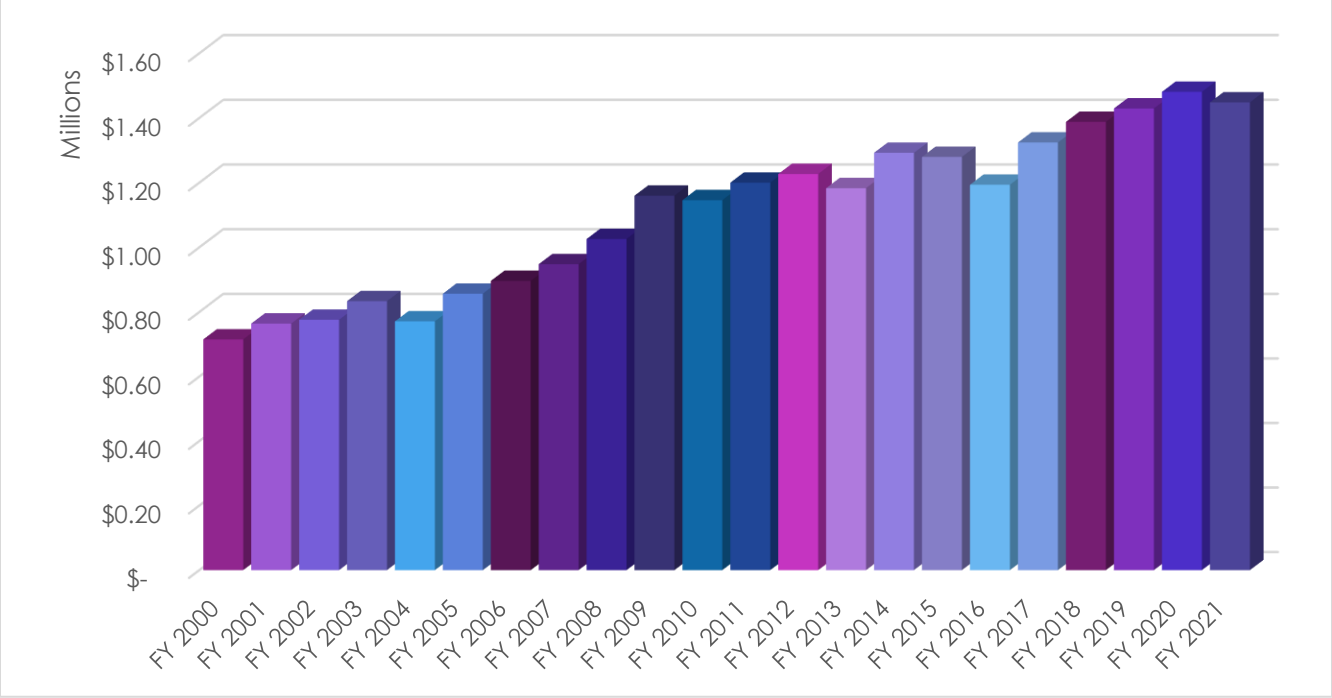


Figure 52 – Tax Commissioner – Expenditure History

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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 new programs that allow onsite work to be directly entered into office records, reducing the budget on data clerks and increasing property inspections by 5%
- As of January 2021, the Board of Assessors will be appointed rather than elected

Challenges:

- Changes in the law require constant changes to the policies and procedures of the office

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,291,249	1,280,846	1,250,564	1,358,646	1,276,466	(82,180)	(6.05)%
Services & Contracts	229,390	330,457	444,791	300,810	310,289	9,479	3.15%
Fleet Rentals	44,545	34,456	29,798	28,983	31,534	2,581	8.80%
Utilities	6,637	5,355	5,073	5,058	5,129	71	1.40%
Supplies & Materials	14,676	14,884	11,146	12,420	11,600	(820)	(6.60)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,586,497	1,665,999	1,741,371	1,705,917	1,635,018	(70,899)	(4.16)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	24	24	22	22	22	22	22	22	-

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Board of Assessors

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To increase the number of properties inspected by 5% annually with the goal of inspecting 1/3 of parcels each year Measure: % of total parcel count inspected for the digest year	27%	35%	33%	COII: Education of Citizens and Employees COIII: Financial Strength COIV: 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 appeal	<5%	<5%	<5%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
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	7/6/18	7/15/19	7/15/20	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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Board of Assessors

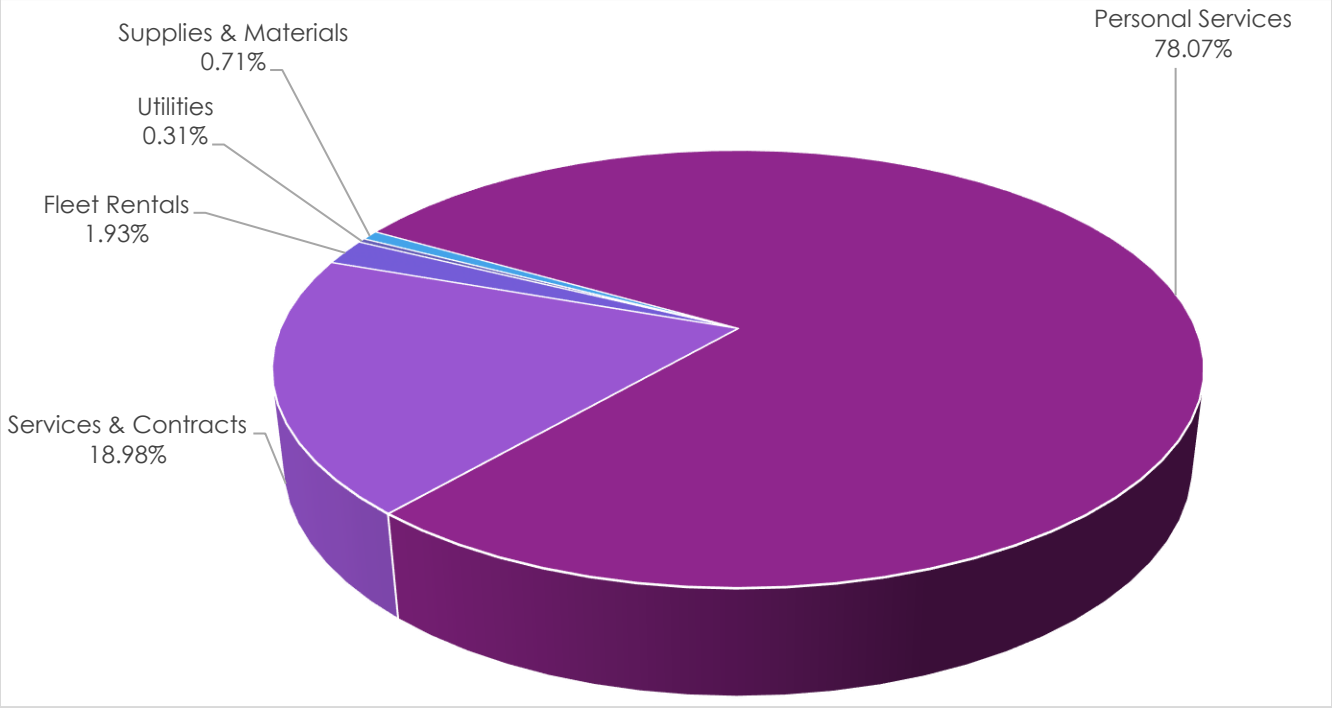


Figure 53 –Board of Assessors – Expenditures by Type

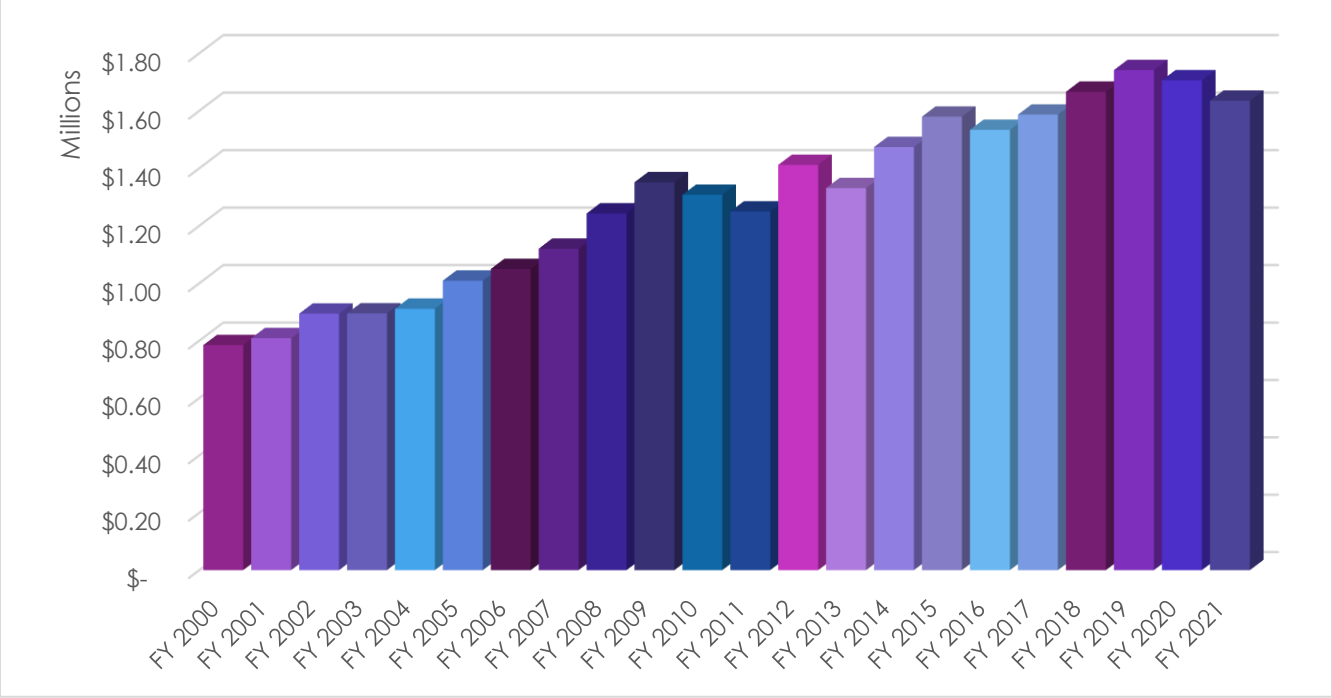


Figure 54 – Board of Assessors – Expenditure History

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Facilities Maintenance

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

Accomplishments:

- Contracted with a building management company that will assist in assessing systems and conditions of buildings to find cost savings

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,049,107	1,063,239	985,406	1,036,516	1,023,839	(12,677)	(1.22)%
Services & Contracts	540,418	406,346	502,071	451,044	453,894	2,850	0.63%
Fleet Rentals	63,660	46,089	50,959	45,296	42,875	(2,421)	(5.34)%
Utilities	808,870	790,370	809,585	818,531	883,295	64,764	7.91%
Supplies & Materials	59,239	49,832	59,786	49,980	40,730	(9,250)	(18.51)%
Capital Outlay	17,655	11,693	10,425	70,000	10,000	(60,000)	(85.71)%
Debt Service	1,049,985	1,047,585	1,049,950	1,047,400	1,047,400	-	0.00%
	3,588,934	3,415,155	3,468,183	3,518,767	3,502,033	(16,734)	(0.48)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	25	25	21	20	20	20	20	20	-

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Facilities Maintenance

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce complaint-driven repairs by 5% annually through a preventative maintenance program Measure: % of repairs that are complaint-driven	45%	35%	55%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To replace paint and carpet in 20% of all major facilities annually Measure: % of paint and carpet replaced	5%	5%	4%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce the number of lost time incidents by 5% annually through safety training Measure: % of lost time incidents	5%	5%	5%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To complete all requests within 5 business days 90% of the time Measure: Average # of days to complete requests	4	5	6	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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Facilities Maintenance

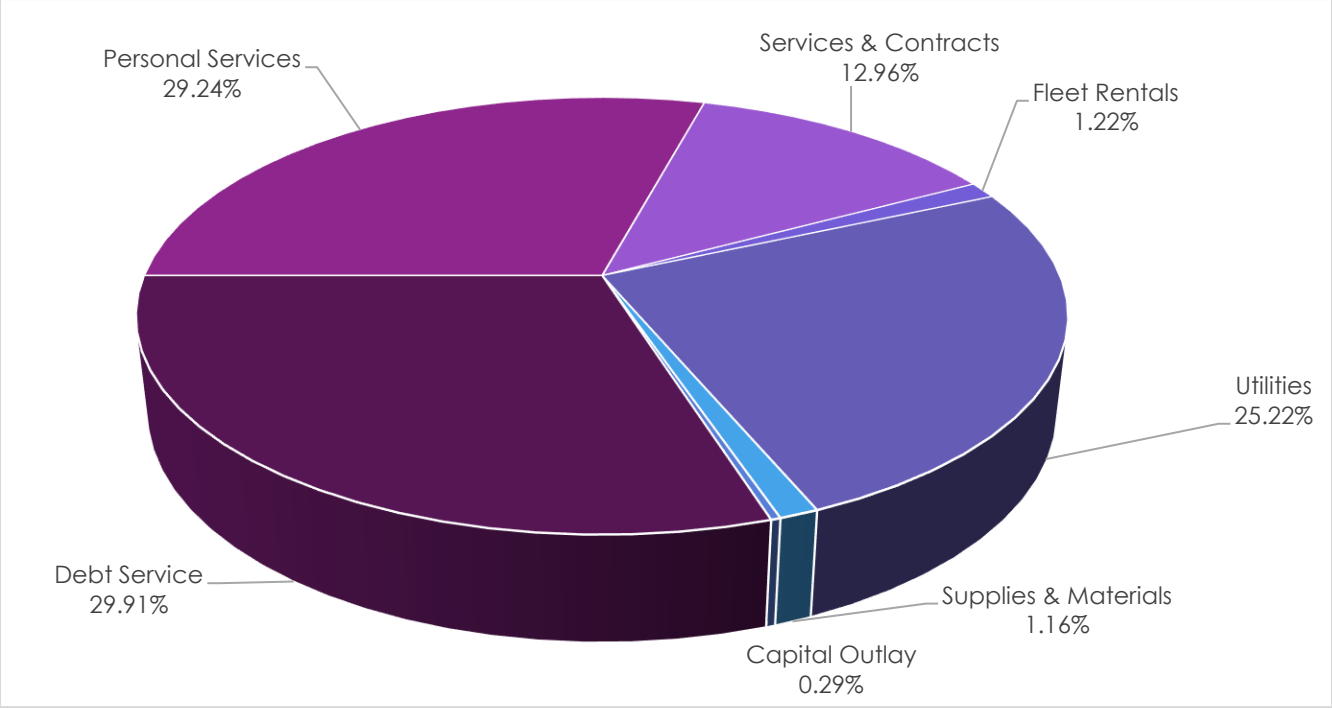


Figure 55 –Facilities Maintenance – Expenditures by Type

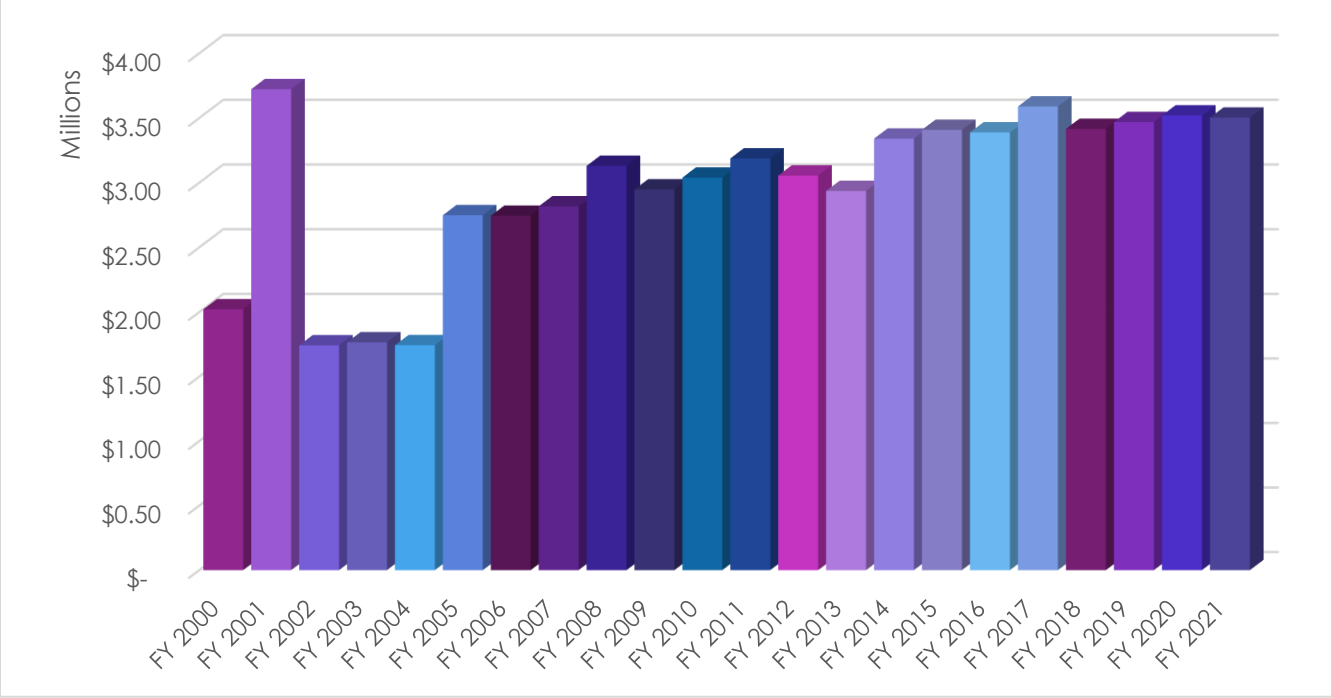


Figure 56 – Facilities Maintenance – Expenditure History

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County Engineer

The office of the County Engineer provides for 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 cleanup of the Davidson Road Property, renovations of the Public Defender's Office and Westside Fire and construction of the North Lowndes Recreation Complex and Naylor Boat Ramp
- Issued 21 land disturbance permits, maintained Stormwater Phase II compliance, completed 215 subdivision lot inspections and issued 44 timber harvesting permits
- Accepted infrastructure for 5 residential subdivisions, approved 6 new subdivisions, approved 61 commercial site plans, approved 168 subdivision plats and issued 13 certificates of occupancy
- Completed paving of Stafford Wright Road, Parker Road, Simpson Road, Boring Pond Lane, Terracewood Drive and resurfaced 10.31 miles of county roads
- Moved four projects into the design phase under the 10-year TSPLOST

Challenges:

- Paperless plan review system was implemented in 2019
- Available funding does not cover all of the roads that need resurfacing and restriping
- GA EPD is requesting that the County provide a street sweeper for subdivisions but funding has not been available
- GA EPD has mandated GI/LID measures for all new subdivisions

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	519,260	559,069	576,122	624,445	531,295	(93,150)	(14.92)%
Services & Contracts	37,381	46,361	31,140	52,263	50,441	(1,822)	(3.49)%
Fleet Rentals	28,665	28,764	25,031	19,444	19,375	(69)	(0.35)%
Utilities	4,544	4,918	4,856	4,398	5,013	615	13.98%
Supplies & Materials	8,566	1,787	7,468	2,375	4,420	2,045	86.11%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	598,416	640,899	644,617	702,925	610,544	(92,381)	(13.14)%

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County Engineer

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	6.0	6.5	6.5	6.5	6.5	6.5	6.5	7.0	+0.5

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To maintain 100% compliance with NPDES requirements Measure: % of compliance with NPDES requirements	100%	100%	100%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To maintain 100% PACES rating on paved roadways Measure: % of compliance with PACES	100%	100%	100%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To provide lot inspections with 24 hours of request Measure: % of inspections within 24 hours	100%	100%	100%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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County Engineer

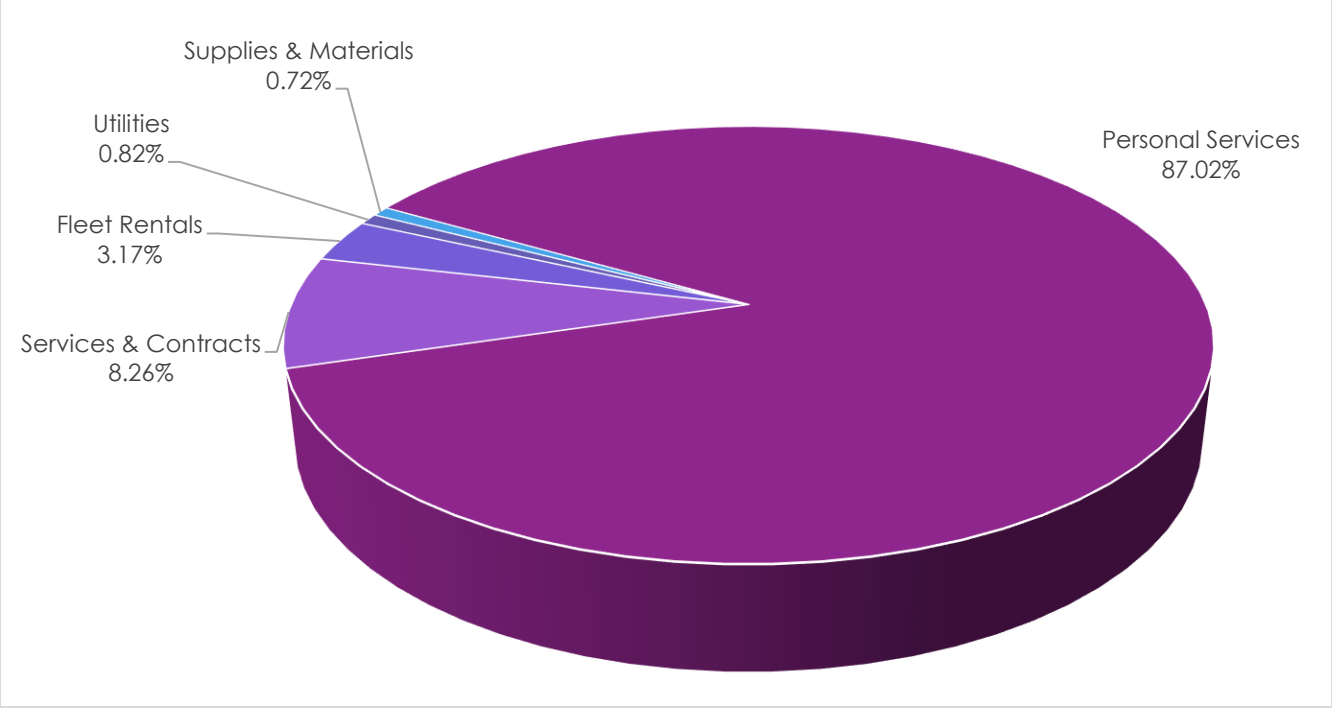


Figure 57 –County Engineer – Expenditures by Type

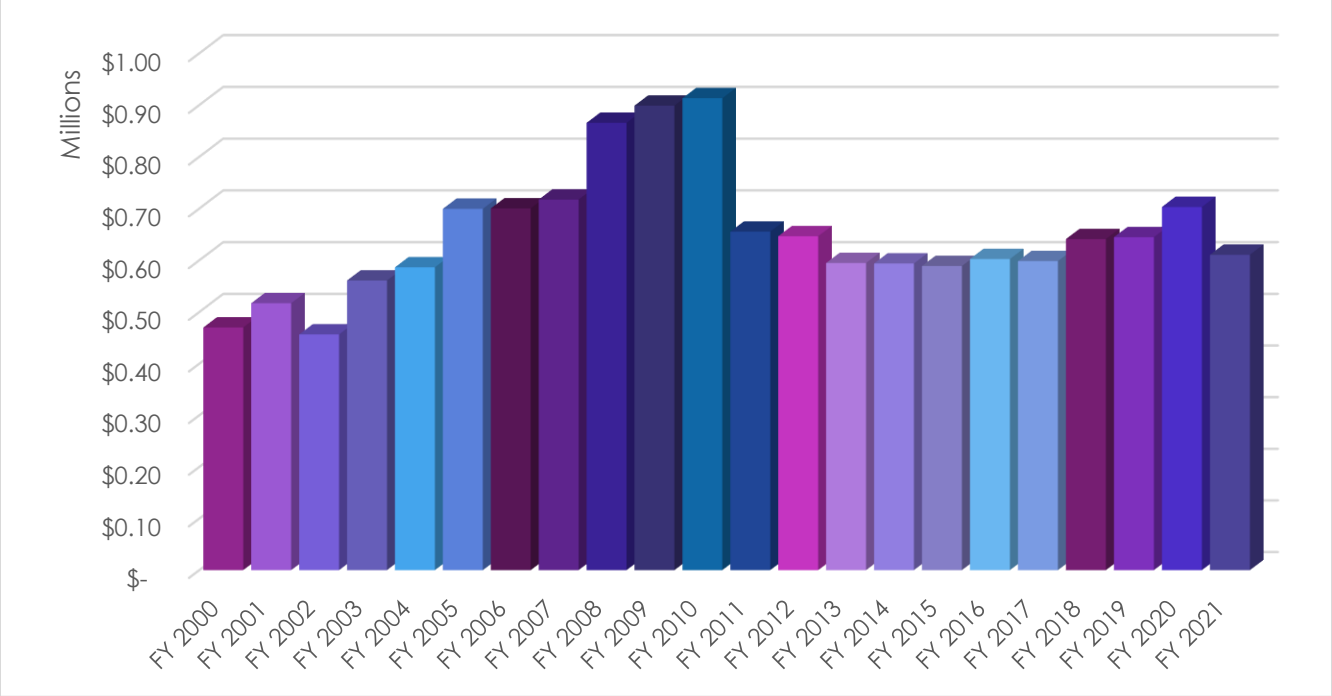


Figure 58 – County Engineer – Expenditure History

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Superior Court

The Superior Court of Lowndes County is part of the overall judicial branch of 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:

- Added additional hearing dates in an effort to move defendants through the court system and reduce jail population from those awaiting trials

Challenges:

- The audio/video systems in the court rooms are in need of replacements and upgrades

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	327,197	345,360	336,344	379,984	386,858	6,874	1.81%
Services & Contracts	73,123	69,451	79,396	93,215	107,337	14,122	15.15%
Fleet Rentals	5,323	10,443	3,710	14,763	18,445	3,682	24.94%
Utilities	4,523	4,607	4,827	4,457	2,703	(1,754)	(39.35)%
Supplies & Materials	1,260	782	1,049	750	1,000	250	33.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	411,426	430,643	425,326	493,169	516,343	23,174	4.70%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	14	14	14	14	14	14	14	14	-

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Superior Court

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To use ADR to dispose of at least 90% of cases annually Measure: % of cases settled through ADR	90%	90%	92%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

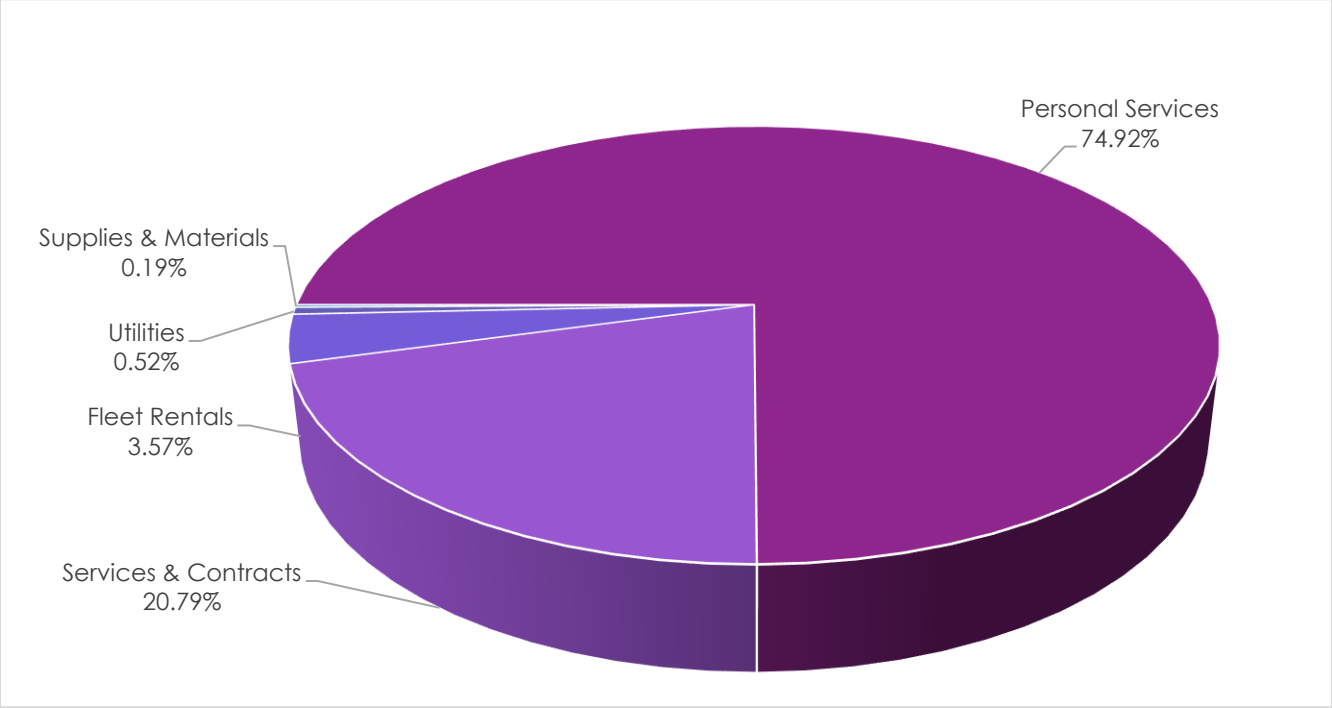


Figure 59 –Superior Court – Expenditures by Type

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Superior Court

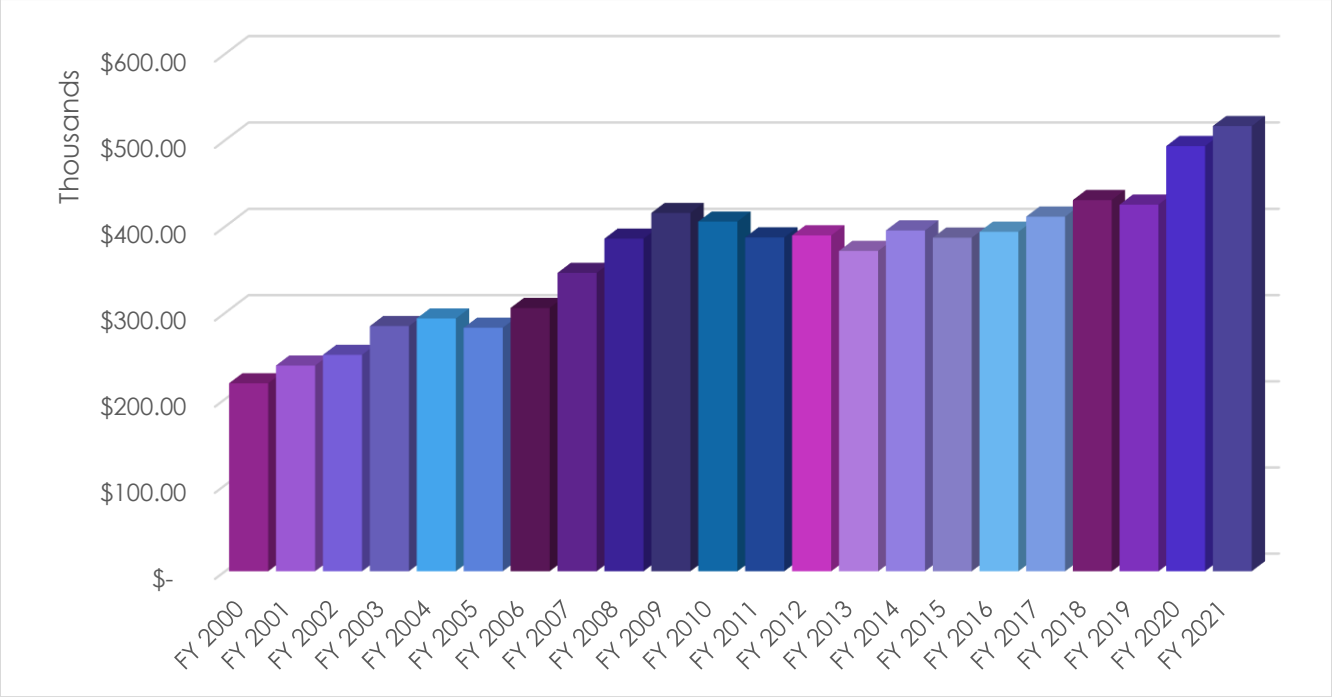


Figure 60 – Superior Court – Expenditure History

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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:

- During 2019, a total of 73 offenders were released from incarceration and placed on the pre-trial release program in addition to the 74 who were already on the program
- Estimated medical savings for 2019 was $1,389,382 and housing savings was $1,305,305

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	84,226	61,083	64,773	67,616	66,660	(956)	(1.41)%
Services & Contracts	38,821	53,893	41,085	40,500	40,450	(50)	(0.12)%
Fleet Rentals	4,470	4,038	2,889	6,079	1,927	(4,152)	(68.30)%
Utilities	1,192	755	498	497	500	3	0.60%
Supplies & Materials	409	350	146	170	170	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	129,118	120,120	109,391	114,862	109,707	(5,155)	(4.49)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2	1	1	1	1	1	1	-

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Community Corrections

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To increase the number of releases by 3% annually Measure: % increase in pretrial-releases	24%	25%	25%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To increase the number of participants who are employed by 3% annually Measure: % increase in participants who are employed	42%	44%	45%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To increase the number of participants who are in treatment programs by 10% annually Measure: % increase in participants enrolled in alcohol, drug and/or psychological treatment programs	16%	18%	19%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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Community Corrections

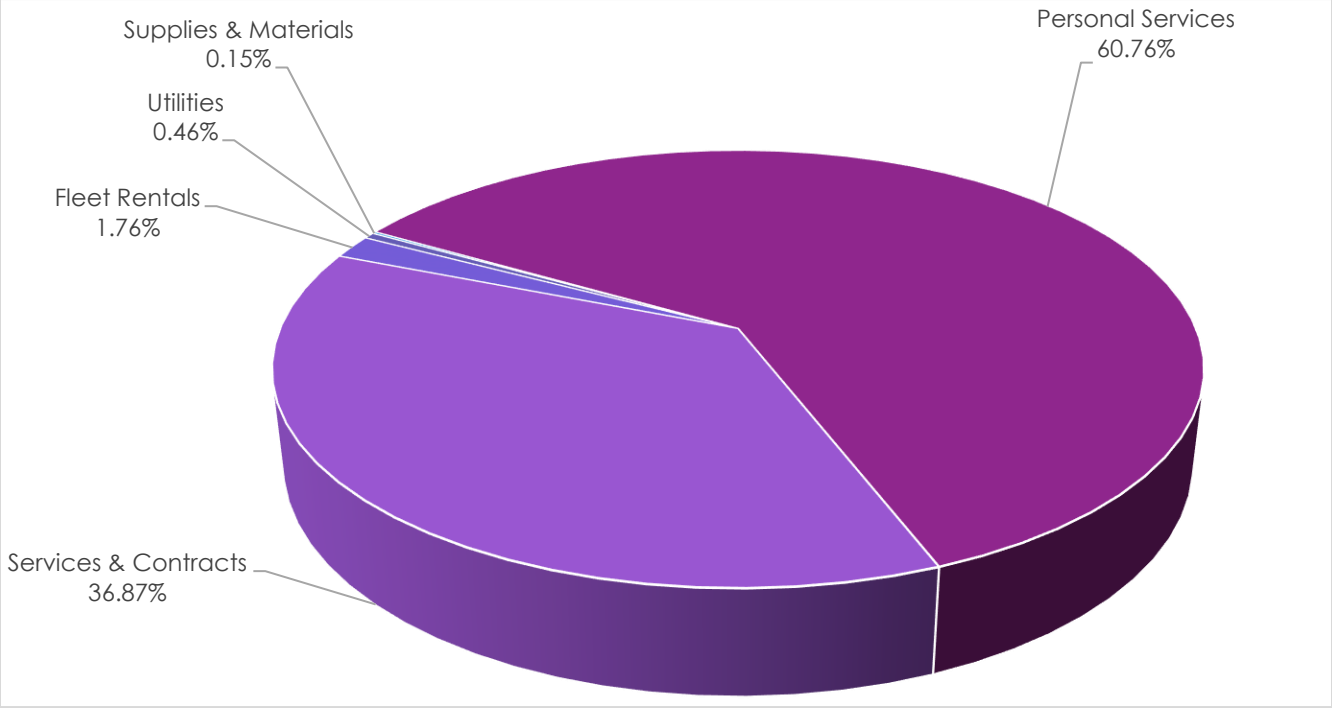


Figure 61 –Community Corrections – Expenditures by Type

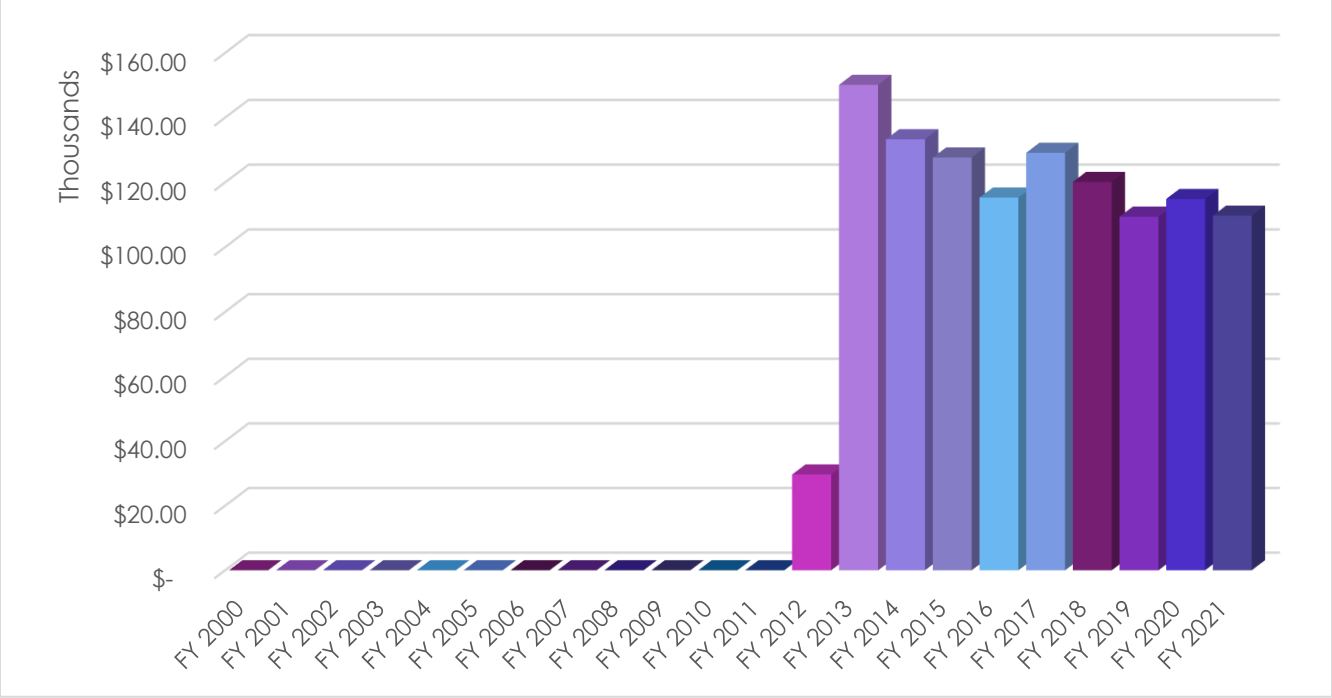


Figure 62 – Community Corrections – Expenditure History

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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:

- Currently implementing a new jury management program

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,123,388	1,224,952	1,255,837	1,291,011	1,289,258	(1,753)	(0.14)%
Services & Contracts	244,933	248,888	219,642	208,620	226,875	18,255	8.75%
Fleet Rentals	19,075	94,783	78,705	87,826	120,516	32,690	37.22%
Utilities	1,349	1,363	1,291	1,244	816	(428)	(34.41)%
Supplies & Materials	15,223	17,573	23,147	20,000	20,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,855,071	1,587,558	1,578,621	1,608,701	1,657,465	48,764	3.03%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	22	23	23	23	23	23	23	23	-

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Clerk of Court

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce wait time for citations to less than 10 minutes Measure: % of customers waiting more than 10 minutes	12%	10%	5%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce wait time for real estate customers to less than 20 minutes Measure: % of customers waiting more than 20 minutes	5%	<1%	<1%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

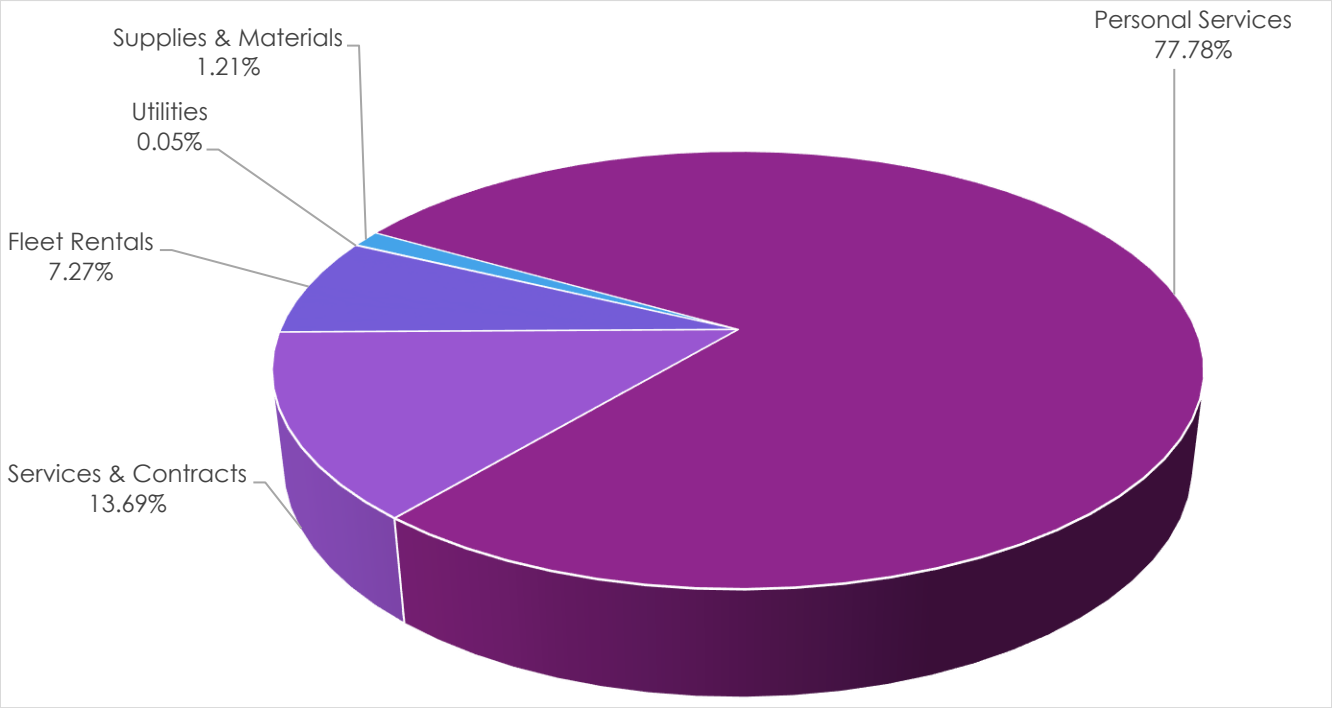


Figure 63 –Clerk of Court – Expenditures by Type

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Clerk of Court

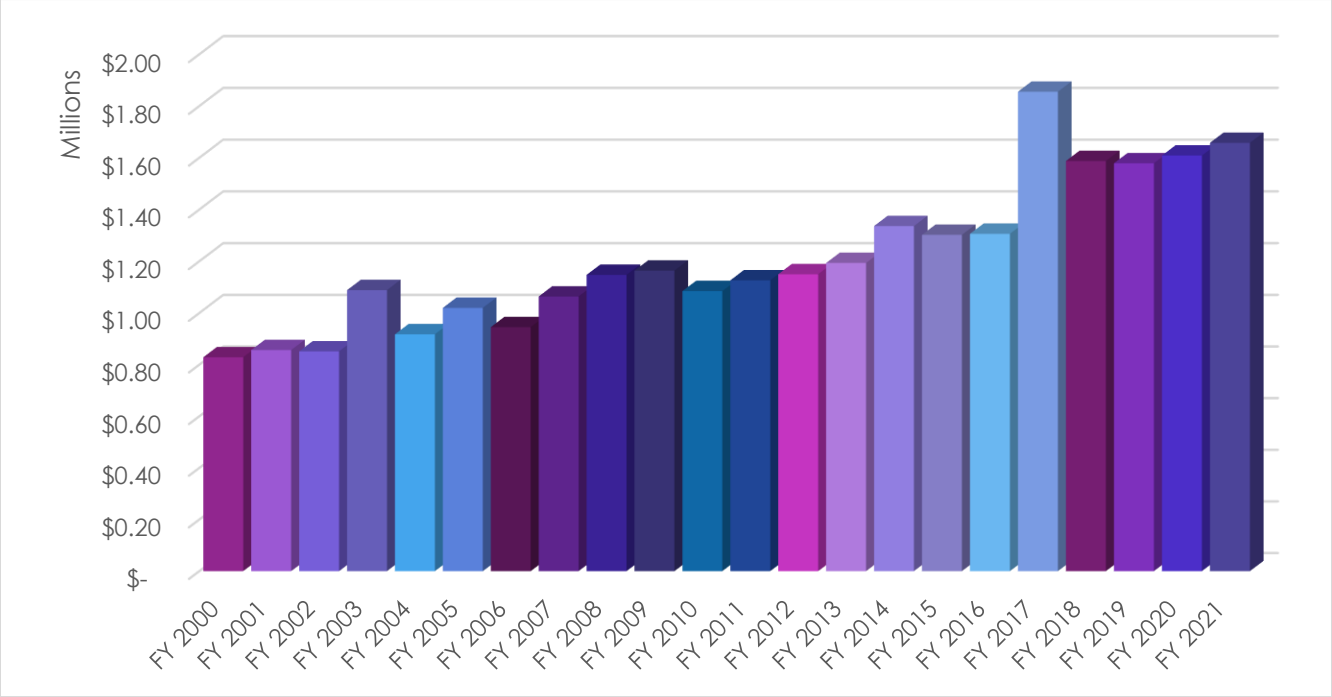


Figure 64 – Clerk of Court – Expenditure History

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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:

- Release program impacted 520 defendants in 2019 with cost savings of $1,840,750 and recovery of $144,102 in fines and fees
- Continued success of the DUI Accountability Court program

Challenges:

- In 2019, the court saw an increase in cases of 9%

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	528,352	570,966	567,438	631,499	634,177	2,678	0.42%
Services & Contracts	77,452	100,493	139,861	130,957	141,995	11,038	8.43%
Fleet Rentals	12,864	29,589	25,400	31,763	40,547	8,784	27.65%
Utilities	1,131	1,133	1,140	1,033	1,545	512	49.56%
Supplies & Materials	15,400	6,704	6,431	5,000	6,500	1,500	30.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	635,199	708,886	740,270	800,252	824,764	24,512	3.06%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	6	7	6	6	7	7	7	7	-

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State Court

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To foster relationships through community outreach Measure: # of programs participated in	15	15	15	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees
Goal: To increase the participants graduating from the DUI Court Program annually Measure: # of participants graduating	50	50	50	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To divert cases from probation through a traffic violations bureau Measure: # of cases diverted through the traffic violations bureau	10,000	10,000	10,000	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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State Court

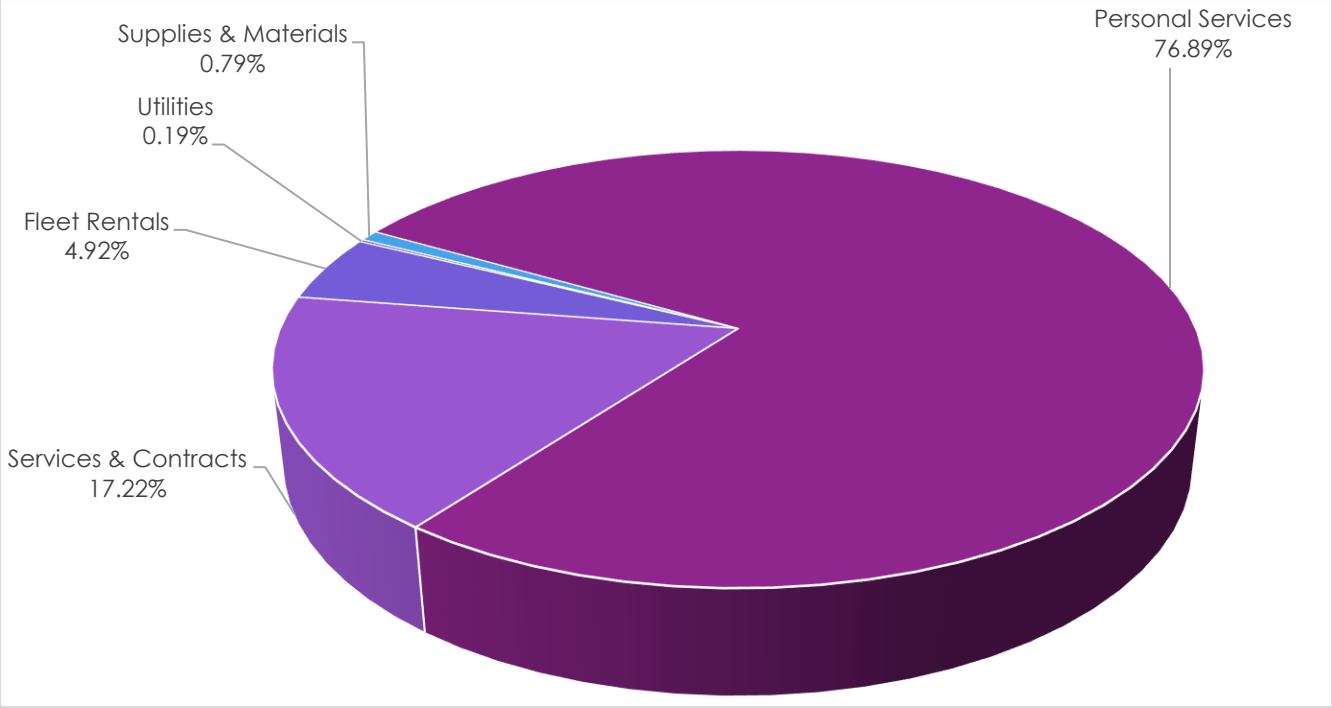


Figure 65 –State Court – Expenditures by Type

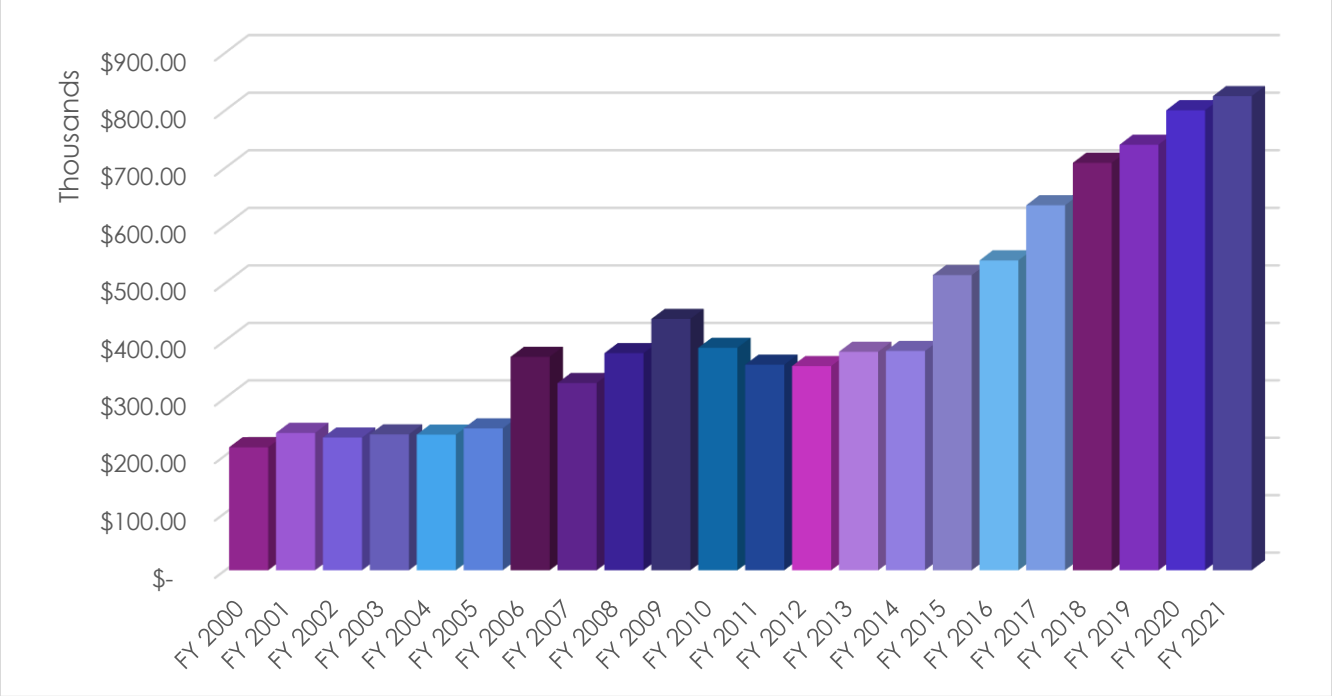


Figure 66 – State Court – Expenditure History

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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
- Increase in traffic citations handled out of court

Challenges:

- Increase in case load

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	452,888	468,788	480,187	485,854	491,055	5,201	1.07%
Services & Contracts	7,526	8,623	53,350	23,394	35,589	12,195	52.13%
Fleet Rentals	11,090	6,144	18,939	17,447	29,156	11,709	67.11%
Utilities	121	122	123	122	127	5	4.10%
Supplies & Materials	3,813	6,770	8,803	4,800	5,000	200	4.17%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	475,438	490,448	561,406	531,617	560,927	29,310	5.51%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	6	6	6	6	6	6	7	6	-

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Solicitor General

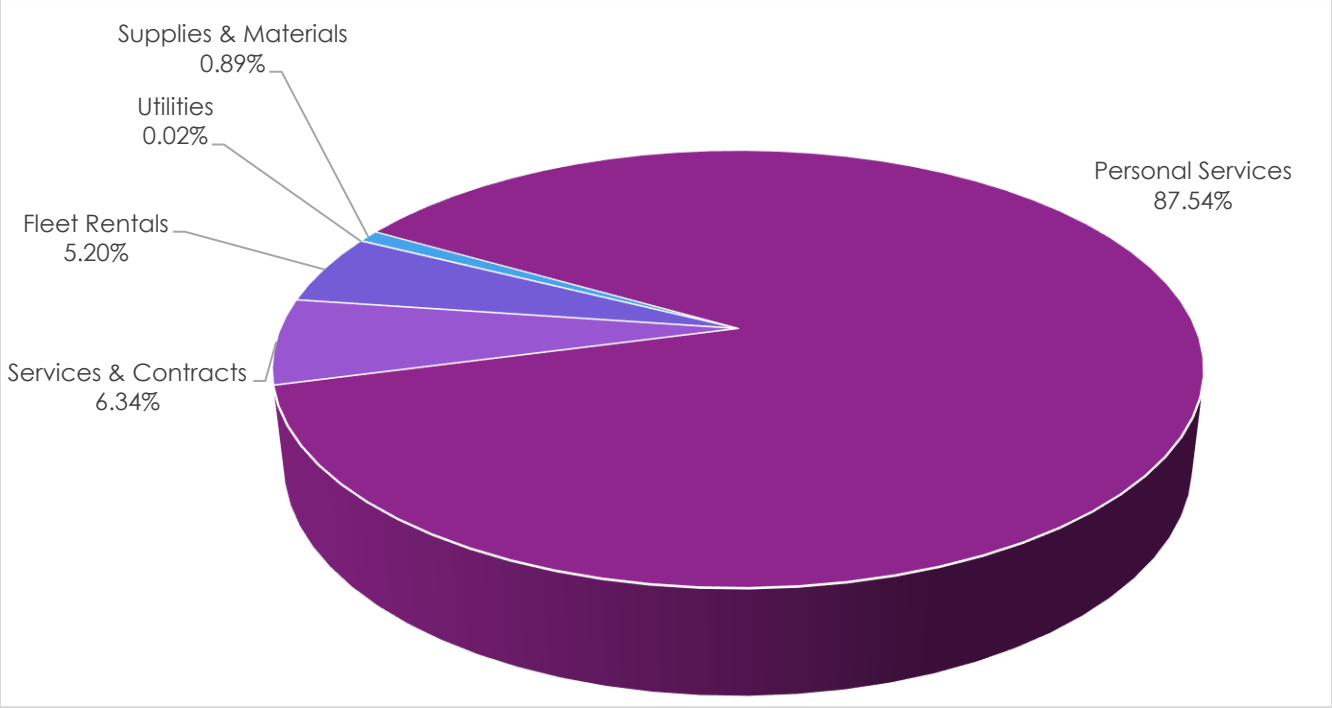


Figure 67 – Solicitor General – Expenditures by Type

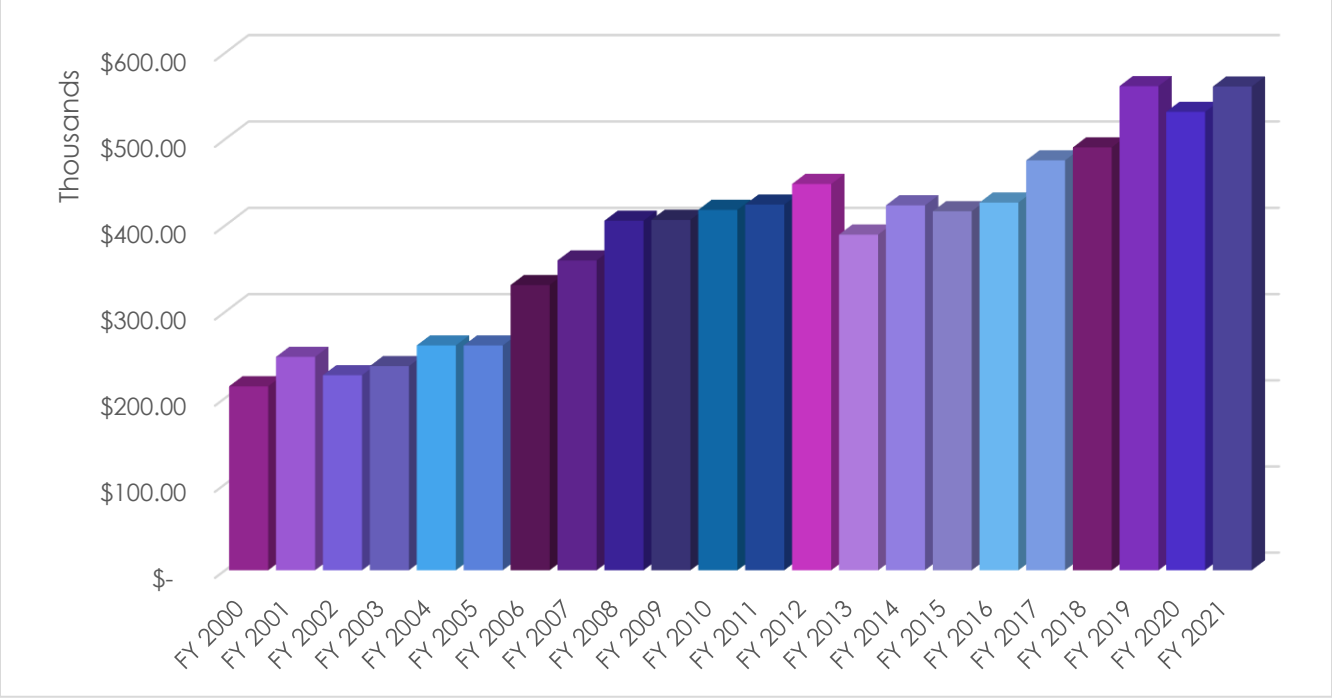


Figure 68 – Solicitor General – Expenditure History

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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 all citizens in Lowndes County to bring their disputes to a legal resolution.

Accomplishments:

- Collaborated with victim advocates to provide timely information for bond hearings
- Collaborated with law enforcement to provide access to bond conditions while on scene
- Created a public portal which allows citizens to access information on their cases from home

Challenges:

- Increase in dispossessory and civil hearings

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	698,255	741,755	771,337	837,340	838,139	799	0.10%
Services & Contracts	23,414	44,542	49,305	52,402	50,535	(1,867)	(3.56)%
Fleet Rentals	31,209	68,184	72,927	74,402	97,632	23,230	31.22%
Utilities	2,824	4,127	4,007	3,981	4,997	1,016	25.52%
Supplies & Materials	6,911	8,818	7,521	6,282	8,000	1,718	27.35%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	762,613	867,426	905,097	974,407	999,303	24,896	2.55%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	11	11	11	11	12	12	12	12	-

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Magistrate Court

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To hold first appearance hearings for all defendants within 24 hours of arrest Measure: # of defendants having first appearance hearings within 24 hours of arrest	85%	90%	100%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services
Goal: To schedule and hold preliminary hearings within 10 days of request Measure: % of preliminary hearings held within 10 days of request	90%	90%	100%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services
Goal: To be presented with probable cause within 24 hours on warrantless arrests Measure: % of probably cause presented within 24 hours on warrantless arrests	98%	98%	100%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services
Goal: To service all civil suits within 30 days of filing Measure: % of civil suits serviced within 30 days of filing	90%	70%	100%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services

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Magistrate Court

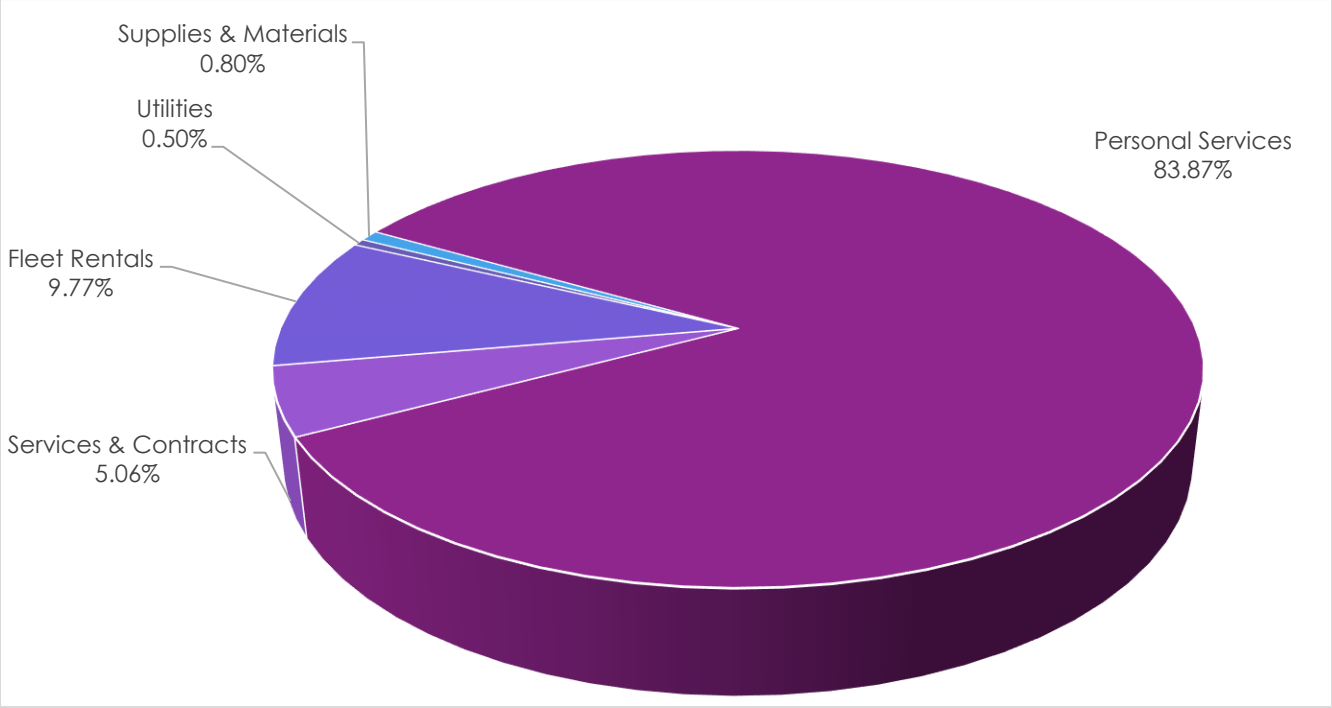


Figure 69 –Magistrate Court – Expenditures by Type

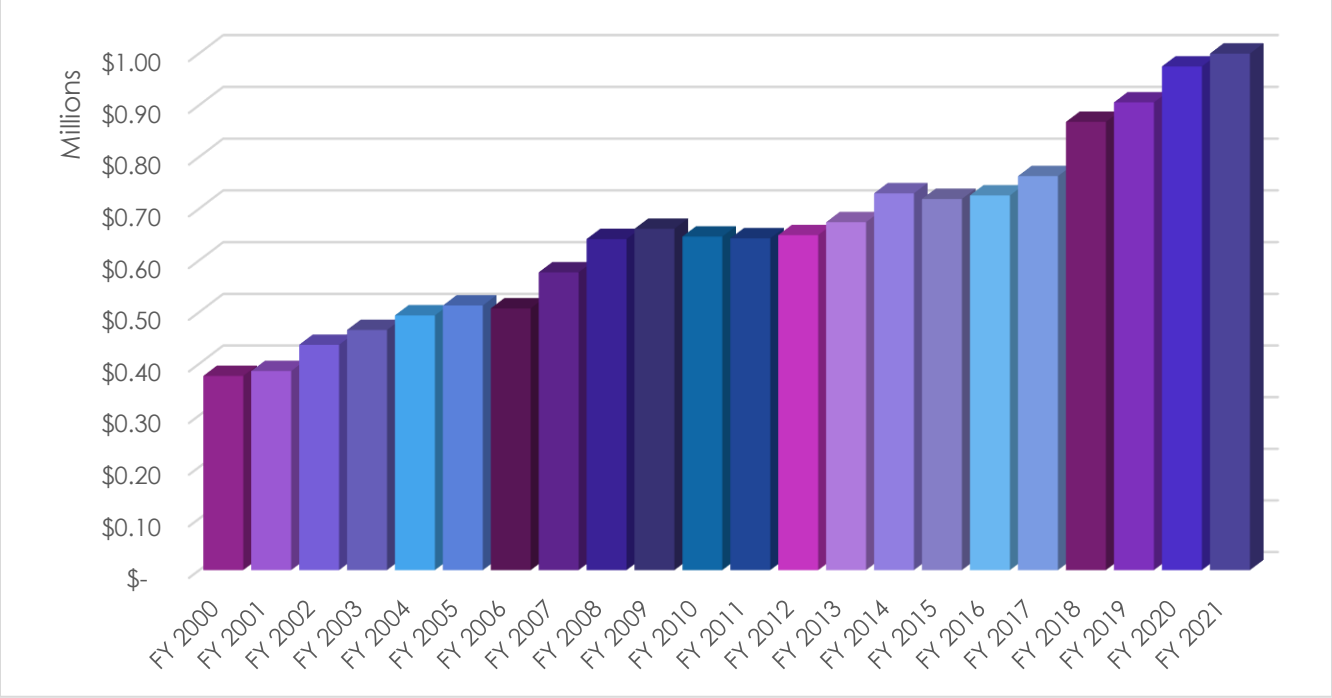


Figure 70 – Magistrate Court – Expenditure History

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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 permits and performs various other services.

Accomplishments:

- Provided upgrades to the webpage to assist citizens in conducting business through the Probate Court

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	397,550	407,232	430,379	443,858	451,490	8,082	1.72%
Services & Contracts	13,854	14,442	15,554	18,473	17,957	(516)	(2.79)%
Fleet Rentals	11,977	38,164	31,561	30,489	42,005	11,516	37.77%
Utilities	1,323	1,328	1,131	1,128	1,138	10	0.89%
Supplies & Materials	4,482	3,728	5,012	4,697	4,400	(297)	(6.32)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	429,185	464,894	483,636	498,645	516,990	18,345	3.68%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	7	6	6	7	7	7	7	7	-

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Probate Court

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To implement e-filing of court documents Measure: % of e-filing implemented	30%	30%	30%	COIV: Efficient, Effective and Responsive Services
Goal: To develop a quarterly lunch and learn program for conservators to teach them how to plan, manage and report Measure: % of quarterly lunch and learn program implemented	-	-	30%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services
Goal: To continue to make improvements to the website to allow citizens to conduct more services remotely Measure: % of website improvements implemented	-	10%	50%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services

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Probate Court

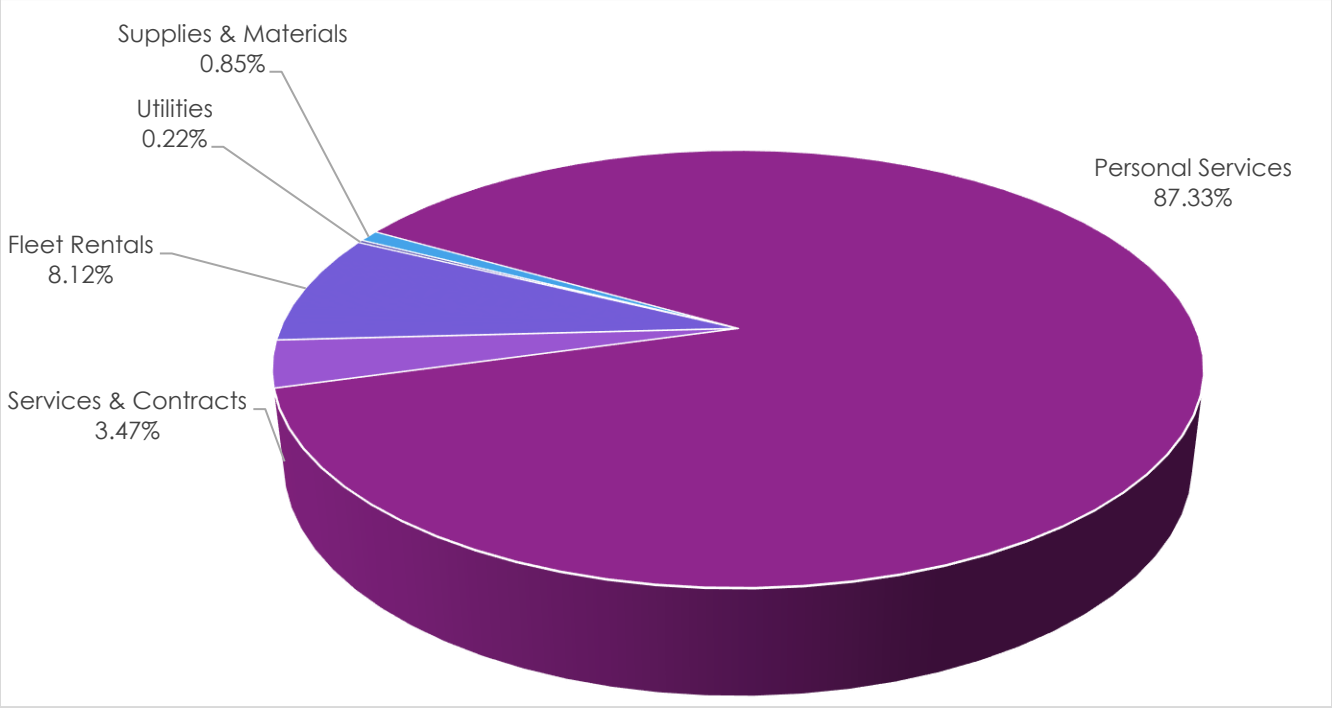


Figure 71 –Probate Court – Expenditures by Type

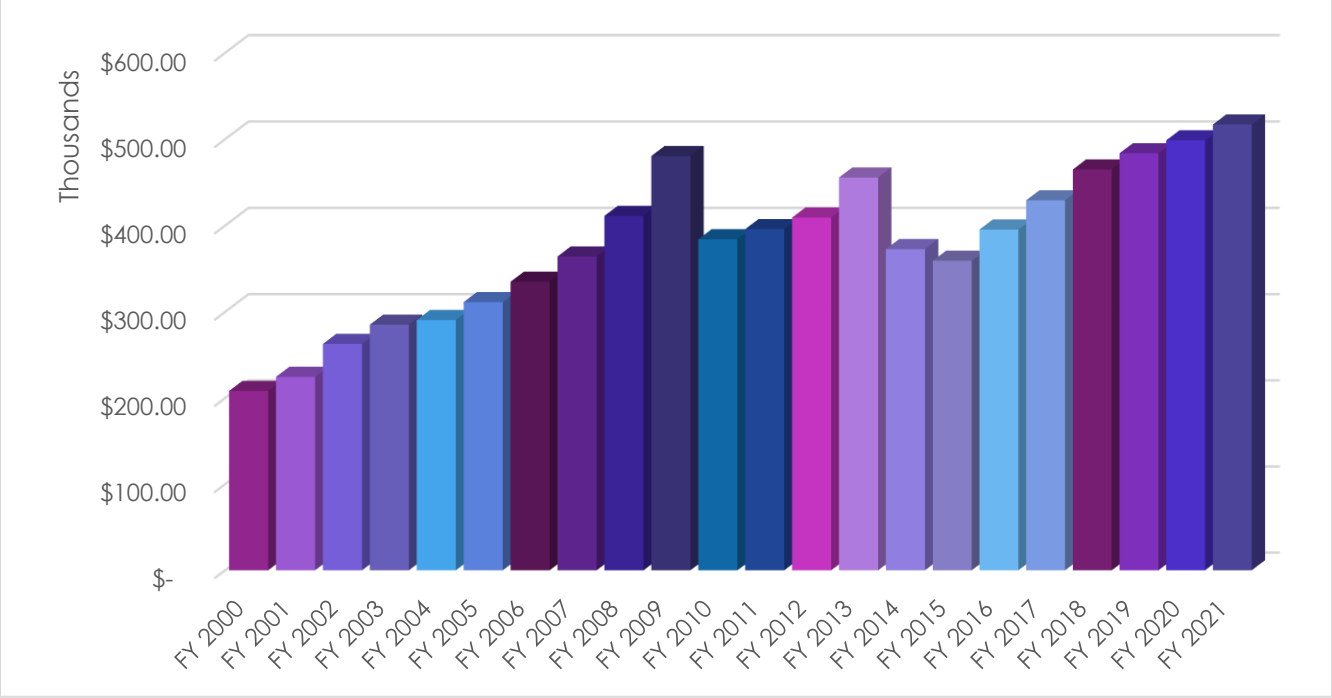


Figure 72 – Probate Court – Expenditure History

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Juvenile Court

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

Accomplishments:

- Added a part-time judge to oversee an accountability program for juveniles

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	91,504	102,541	98,047	97,497	158,553	61,056	62.62%
Services & Contracts	53,455	71,255	52,664	68,283	98,468	30,185	44.21%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	144,959	173,795	150,711	165,780	257,021	91,241	55.04%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2	2	2	2	2	2	3	+1

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Juvenile Court

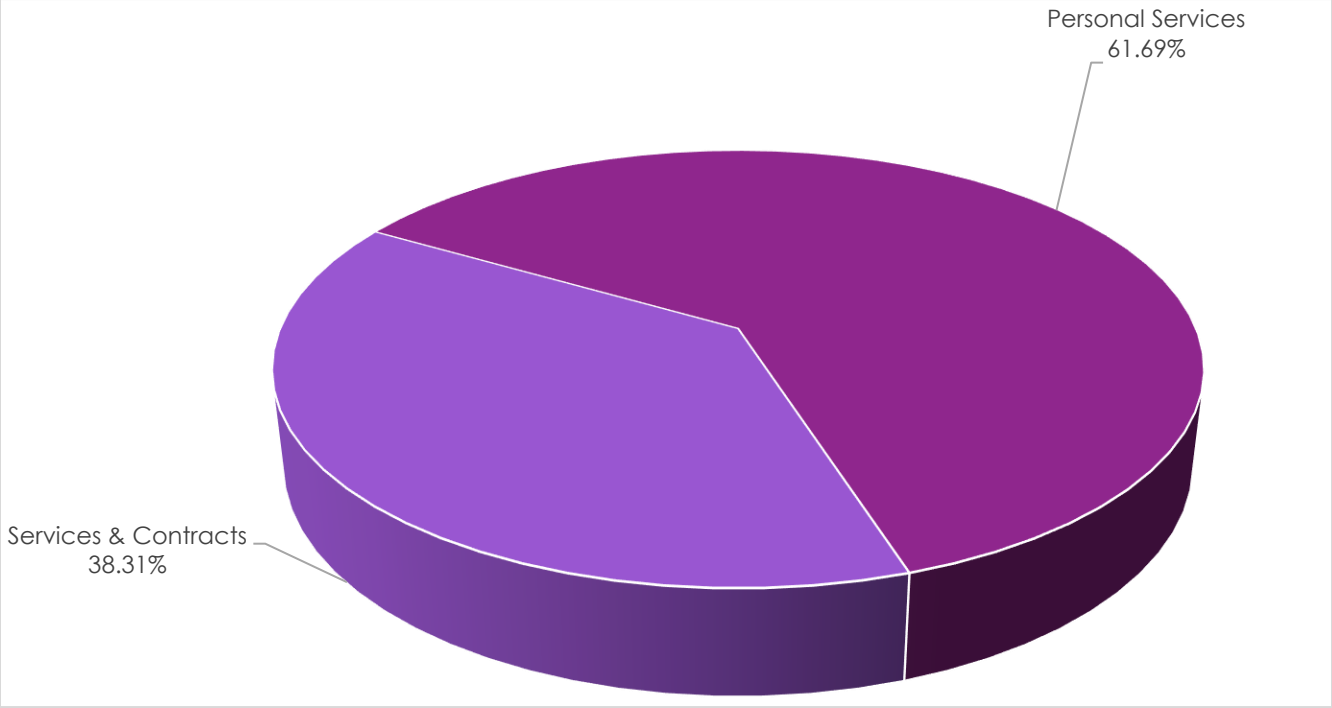


Figure 73 –Juvenile Court – Expenditures by Type

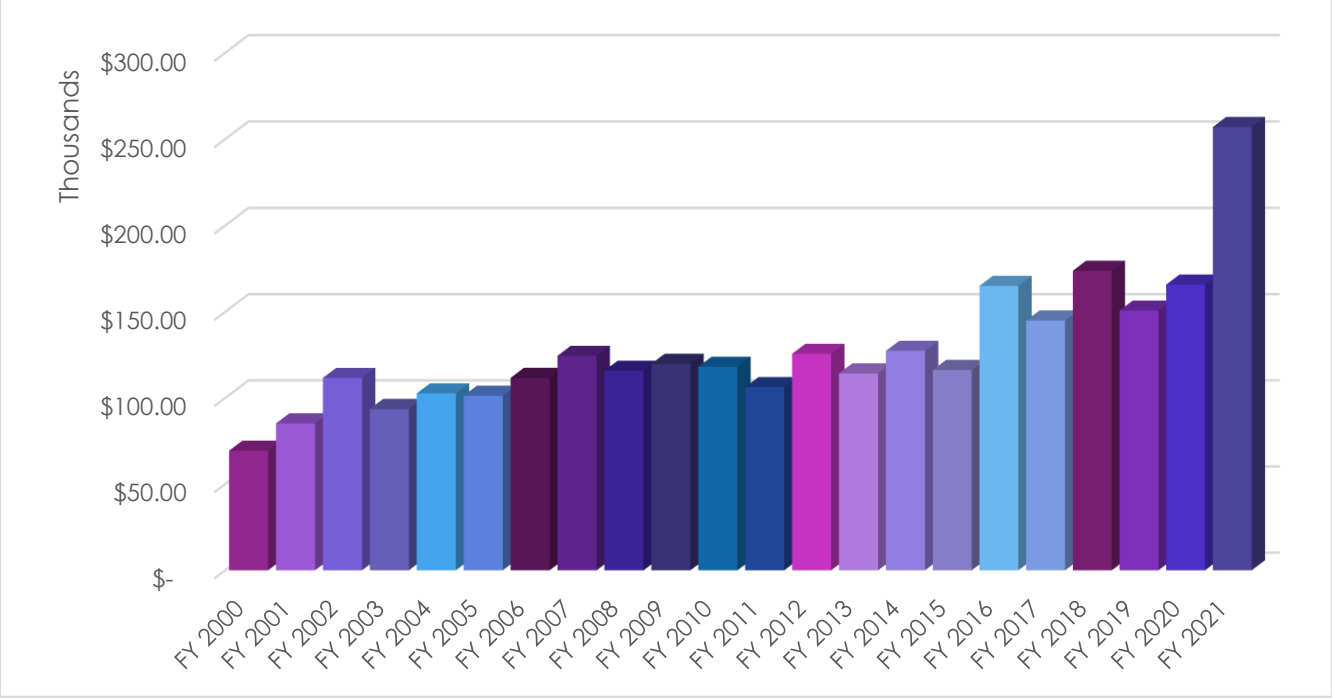


Figure 74 – Juvenile Court – Expenditure History

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Probation

For many years, this division consisted of payments 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. In early 2018, an in-house probation program started and officially kicked off in July of 2018.

Accomplishments:

- Enhancements to the County website to provide access to forms for probationers

Challenges:

- Management of case loads while old cases are cleared out

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	49,730	504,218	563,187	724,039	160,852	28.56%
Services & Contracts	6,711	10,348	36,529	24,656	31,925	7,269	29.48%
Fleet Rentals	-	-	9,238	4,522	5,783	1,261	27.89%
Utilities	-	534	3,164	3,977	3,497	(480)	(12.07)%
Supplies & Materials	-	2,022	9,167	13,925	11,980	(1,945)	(13.97)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	6,711	62,634	562,316	610,267	777,224	166,957	27.36%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	-	-	1	8	9	9	13	12	+3

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Probation

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce the number of probationers violating their terms for nonpayment by 5% annually Measure: % reduction in nonpayment violations	5%	5%	5%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

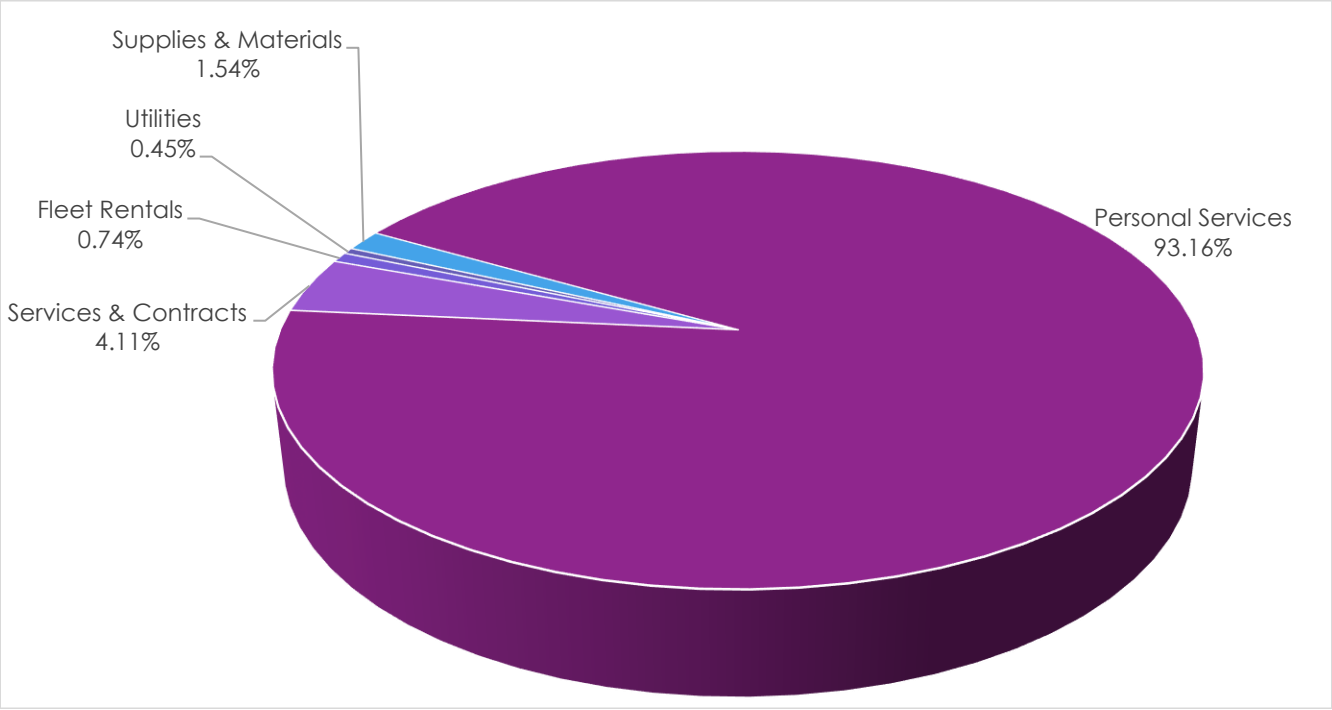


Figure 75 –Probation – Expenditures by Type

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Probation

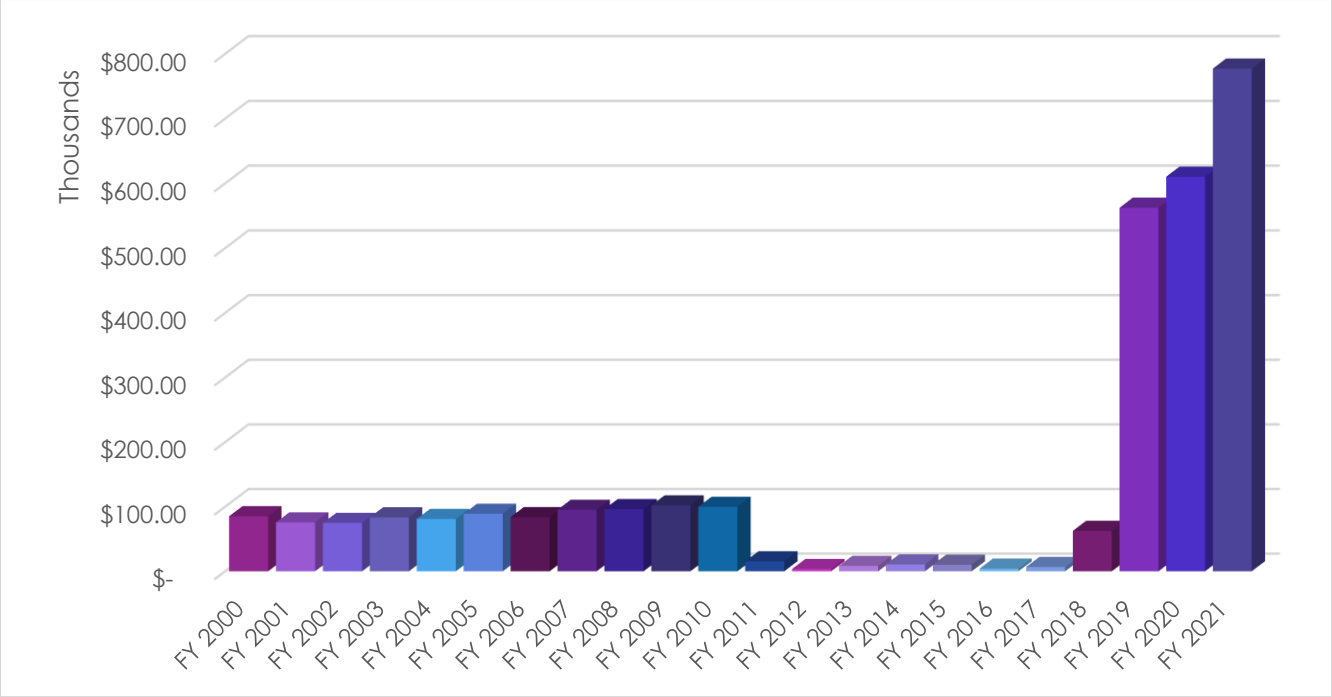


Figure 76 – Probation – Expenditure History

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Sheriff

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

Accomplishments:

- Implemented a new public safety software package to interface with the courts package
- Reestablished the canine units
- Enhanced the training division to include both laws and regulations as well as survivability training
- Upgrades to the laundry and kitchen area of the jail

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	14,116,499	14,592,877	15,375,231	14,986,023	15,171,369	185,346	1.24%
Services & Contracts	2,949,287	2,507,711	2,413,296	2,591,567	2,630,480	38,913	1.50%
Fleet Rentals	1,166,429	1,057,742	1,220,496	1,280,456	1,238,351	(42,105)	(3.29)%
Utilities	453,869	258,498	213,979	204,358	75,795	(128,563)	(62.91)%
Supplies & Materials	116,372	95,041	90,123	79,300	80,077	777	0.98%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	18,802,457	18,511,870	19,313,126	19,141,704	19,196,072	54,368	0.28%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	236	238	237	238	238	238	238	238	-

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Sheriff

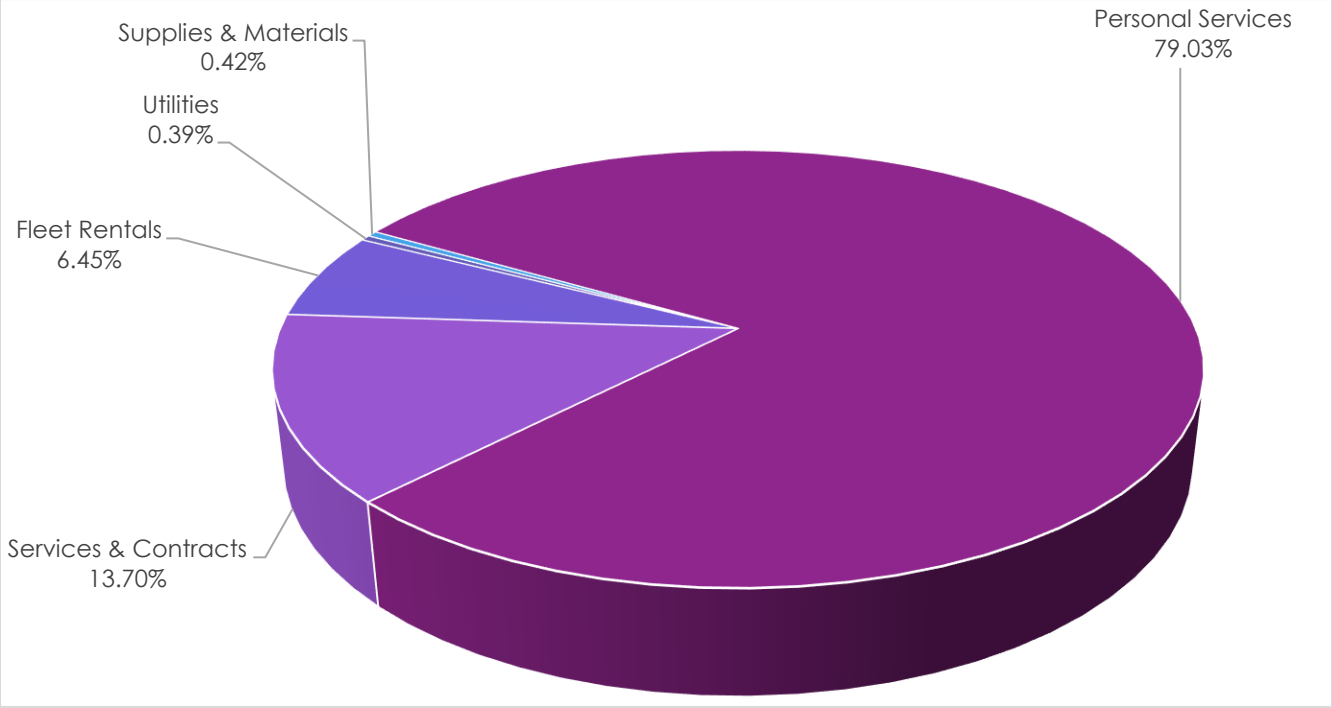


Figure 77 –Sheriff – Expenditures by Type

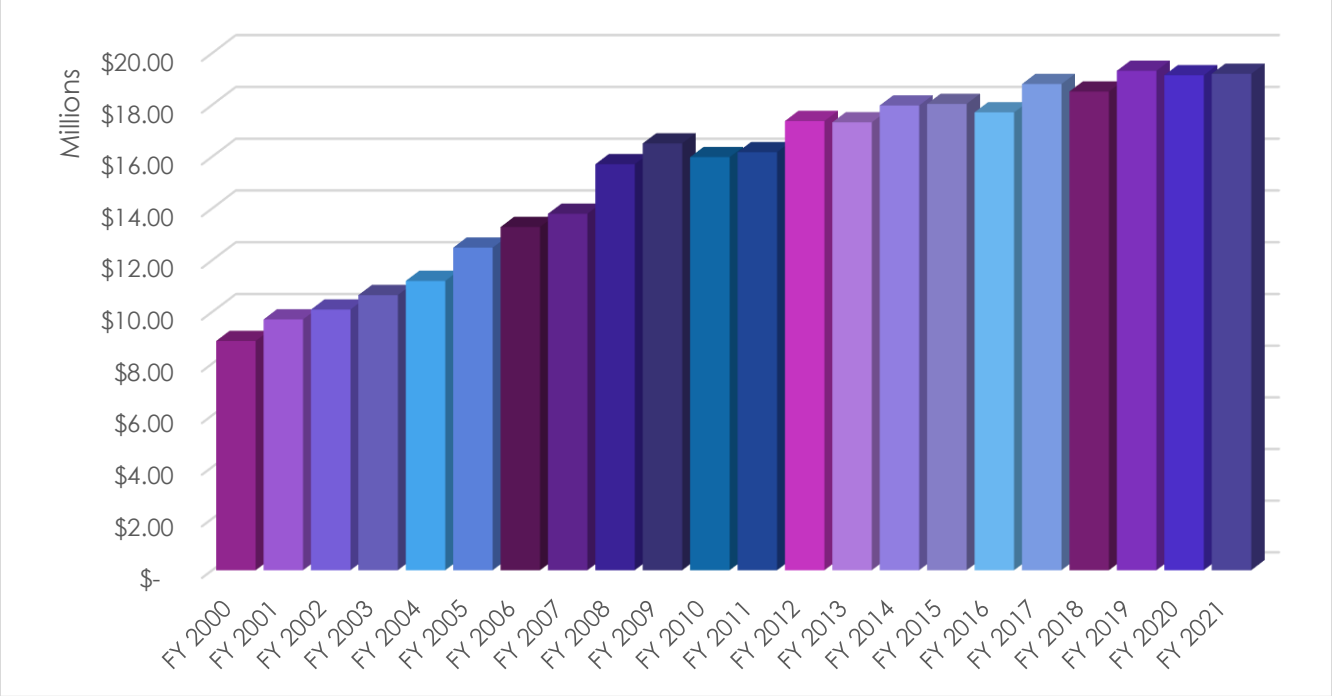


Figure 78 – Sheriff – Expenditure History

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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. This division operates an adoption and rescue center, finding new homes for animals in the shelter.

Accomplishments:

- Increased live outcomes in the shelter by 7% in 2019
- Reduction in animals housed per day and in owner surrenders

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	601,100	632,015	685,908	666,752	658,564	(8,188)	(1.23)%
Services & Contracts	102,755	112,434	116,329	113,283	113,722	439	0.39%
Fleet Rentals	50,895	35,438	39,705	27,184	39,032	11,848	43.58%
Utilities	3,017	3,584	2,989	2,983	5,278	2,295	76.94%
Supplies & Materials	30,433	23,149	34,723	28,150	32,650	4,500	15.99%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	788,200	806,619	879,654	838,352	849,246	10,894	1.30%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	14	14	14	14	14	14	16	14	-

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Animal Services

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To increase the percentage of stray animals reclaimed and TNR'd (Trap-Neuter-Release) Measure: % of strays reclaimed or TNR'd	11%	13%	15%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To increase the ratio of live animal out v. euthanized Measure: % of live animals out	49.5%	56.9%	60%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce the number of stray animal intakes through microchip reclaims Measure: % of intakes classified as strays	52%	54%	51.3%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIII: Financial Strength COIV: Efficient, Effective and Responsive Services

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Animal Services

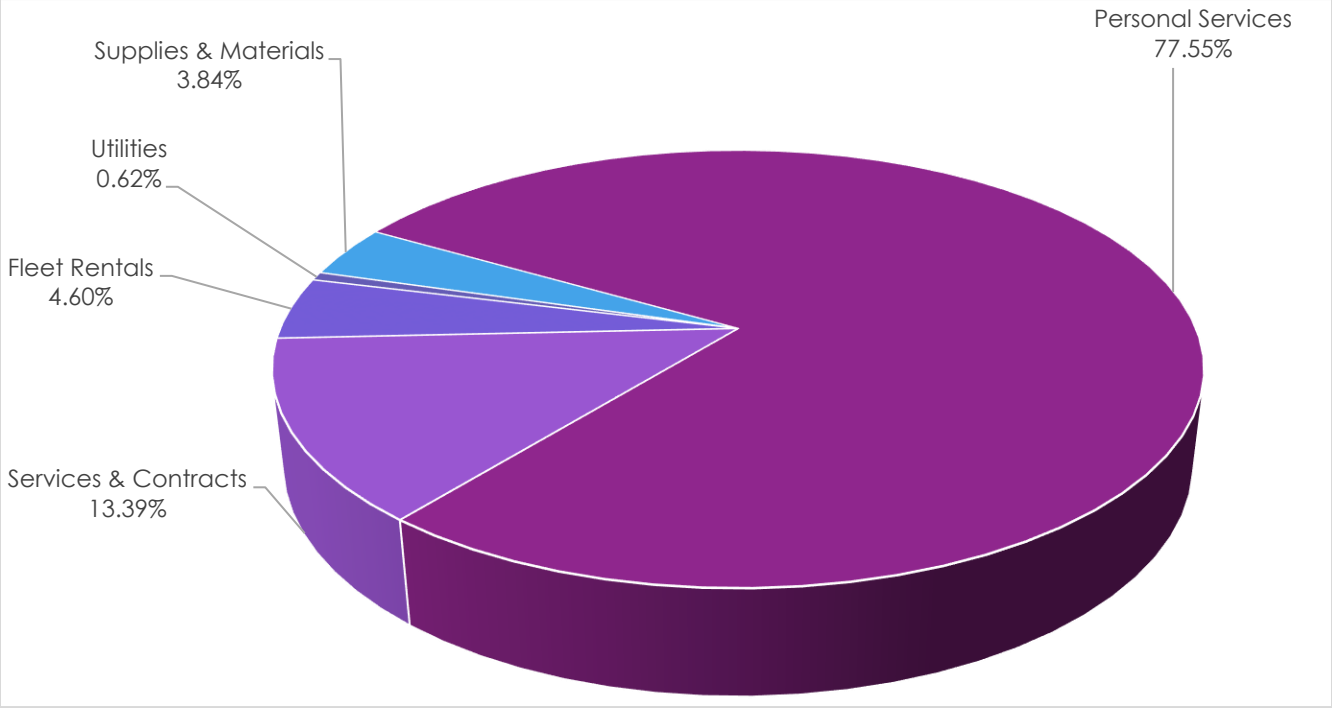


Figure 79 –Animal Services – Expenditures by Type

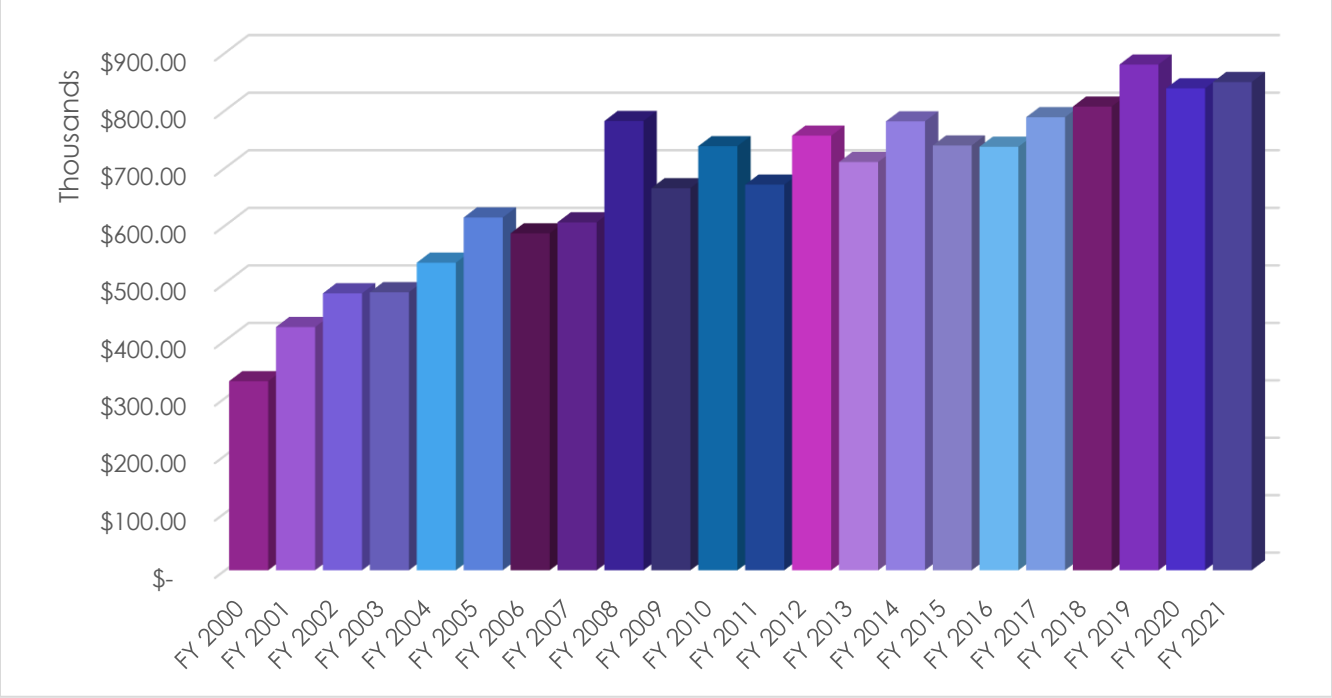


Figure 80 – Animal Services – Expenditure History

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Emergency Management

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

Accomplishments:

- Implemented a GIS based information platform to use during disasters
- Worked with Public Health to teach lifesaving "Stop the Bleed" curriculum in private schools

Challenges:

- Connectivity issues during storms at the EOC
- Lack of time to focus on EMA due to responsibilities as Fire Chief – Stepped down as Fire Chief in February 2020

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	93,602	96,918	65,001	60,510	108,748	48,238	79.72%
Services & Contracts	71,617	79,381	52,213	59,750	72,437	12,687	21.23%
Fleet Rentals	26,536	20,145	9,987	10,111	24,592	14,481	143.22%
Utilities	1,603	1,756	1,703	1,767	1,825	58	3.28%
Supplies & Materials	3,633	10,679	29,381	3,350	3,310	(40)	(1.19)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	196,991	208,880	158,286	135,488	210,912	75,424	55.67%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	1	1	1	0.5	0.5	1	1	1	-

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Emergency Management

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To increase the number of exercises conducted to increase participation in the EOC Measure: # of exercises conducted	12	12	8	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services
Goal: To increase local participation in weather safety exercises Measure: # of schools and businesses participating in state-wide tornado drills	75	100	45	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees
Goal: To increase local capabilities through additional training opportunities Measure: # of training classes offered locally	16	16	11	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services
Goal: To increase public awareness during emergencies Measure: % of population reached during CodeRed notification	70%	75%	76%	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services

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Emergency Management

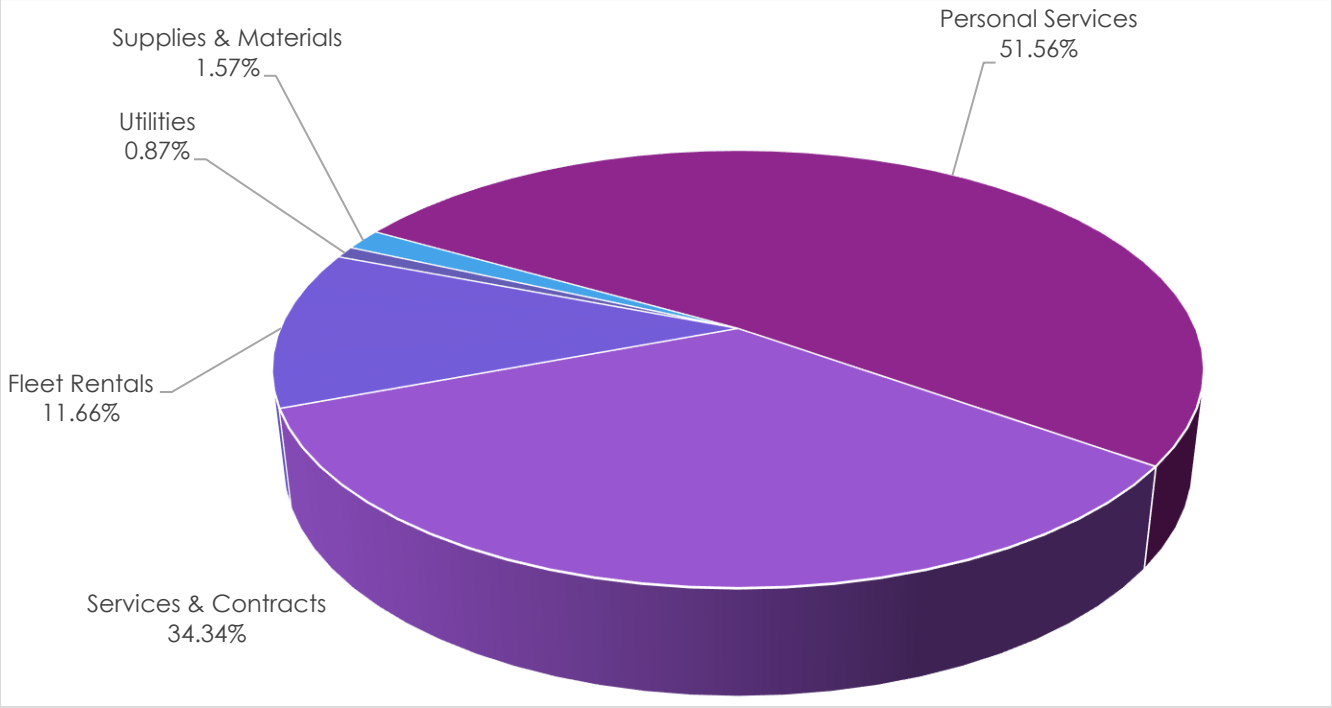


Figure 81 –Emergency Management – Expenditures by Type

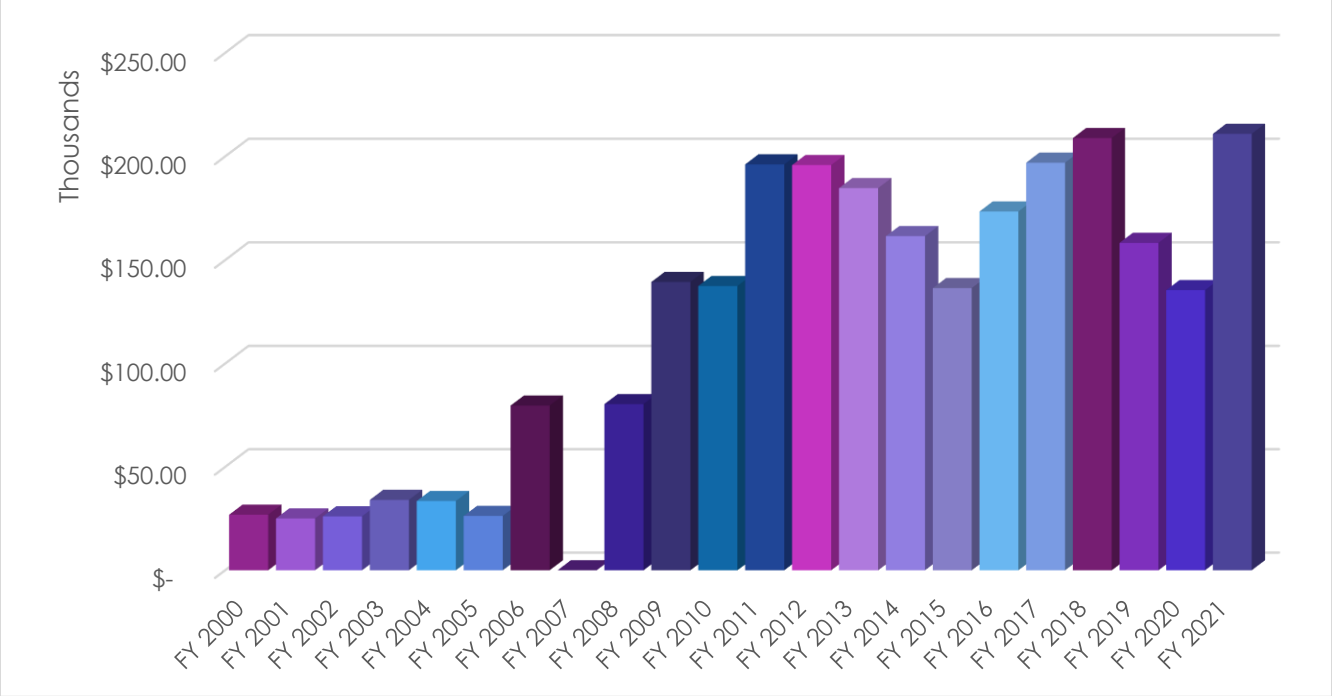


Figure 82 – Emergency Management – Expenditure History

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Coroner

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

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	93,230	122,845	102,070	116,548	114,798	(1,750)	(1.50)%
Services & Contracts	37,089	55,166	59,936	42,342	57,214	14,872	35.12%
Fleet Rentals	887	1,877	4,953	833	1,062	229	27.49%
Utilities	1,351	1,854	1,759	1,753	1,773	20	1.14%
Supplies & Materials	2,334	2,264	1,693	2,700	2,400	(300)	(11.11)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	134,892	184,006	170,412	164,176	177,247	13,071	7.96%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2	2	3	3	3	3	3	-

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Coroner

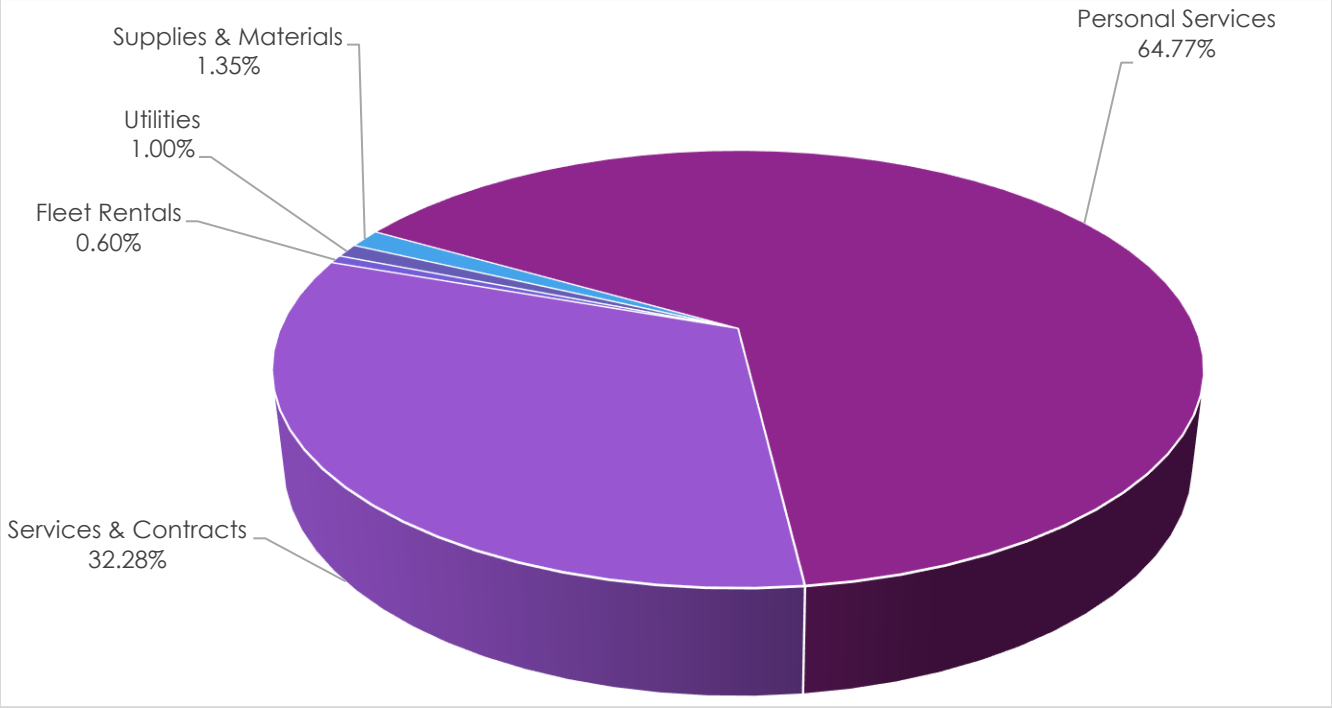


Figure 83 –Coroner – Expenditures by Type

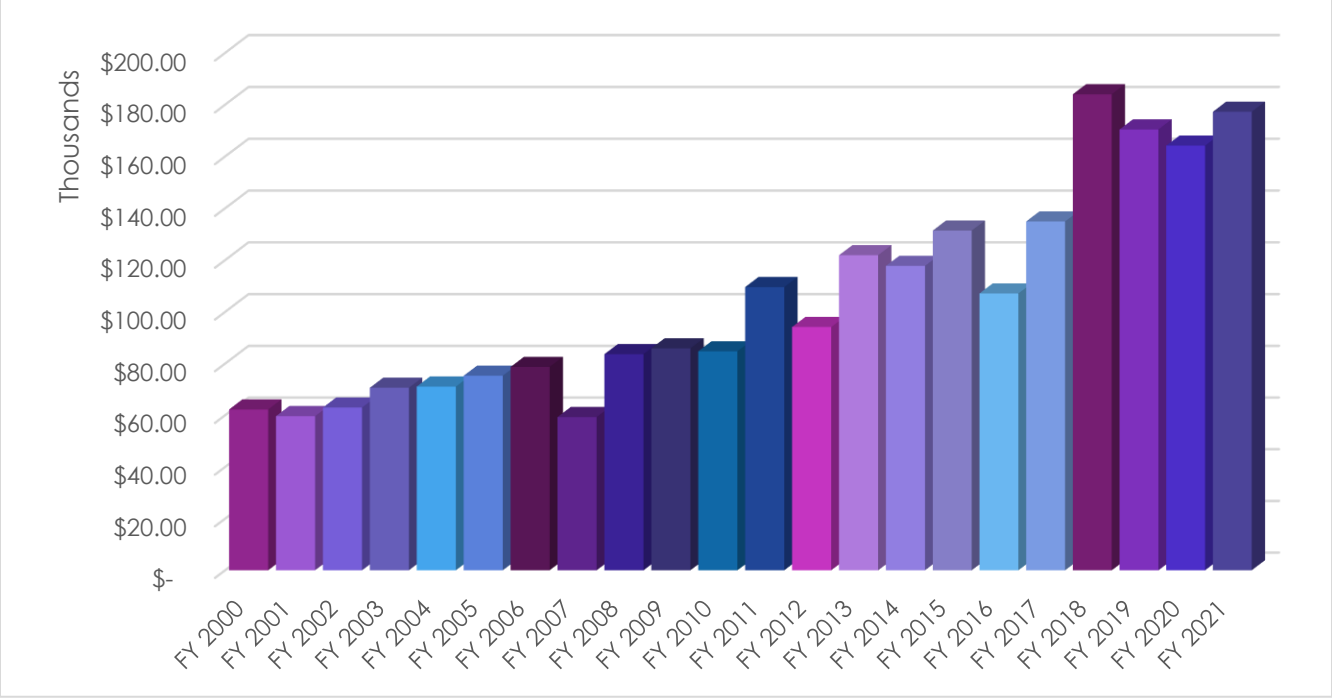


Figure 84 – Coroner – Expenditure History

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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 FEMA and GEMA reimbursements and manages the survey crew.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	388,900	401,805	414,585	447,986	445,486	(2,140)	(0.56)%
Services & Contracts	45,162	52,511	65,763	50,343	45,917	(4,426)	(8.79)%
Fleet Rentals	18,697	19,280	18,151	17,808	20,447	2,639	14.82%
Utilities	3,776	3,889	3,992	3,934	4,556	622	15.81%
Supplies & Materials	3,941	3,924	2,974	3,250	37,275	(34,025)	1046.92%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	460,476	481,408	505,466	523,321	553,681	30,360	5.80%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	6	6	6	6	6	6	6	6	-

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Public Works - Administration

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders created through citizen complaints	25%	43%	36%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce completion time for works orders to 5 days or less Measure: # of days to complete work orders	8	8	7	COIV: Efficient, Effective and Responsive Services

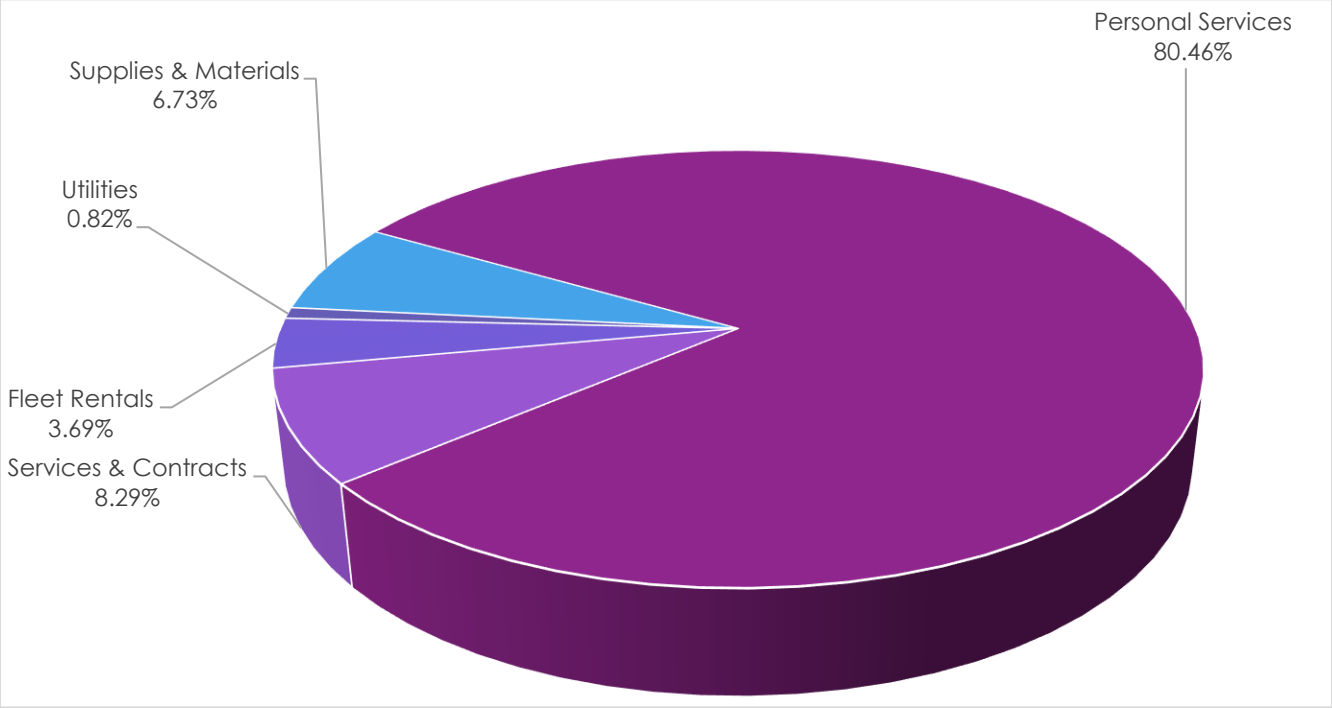


Figure 85 –Public Works - Administration – Expenditures by Type

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Public Works - Administration

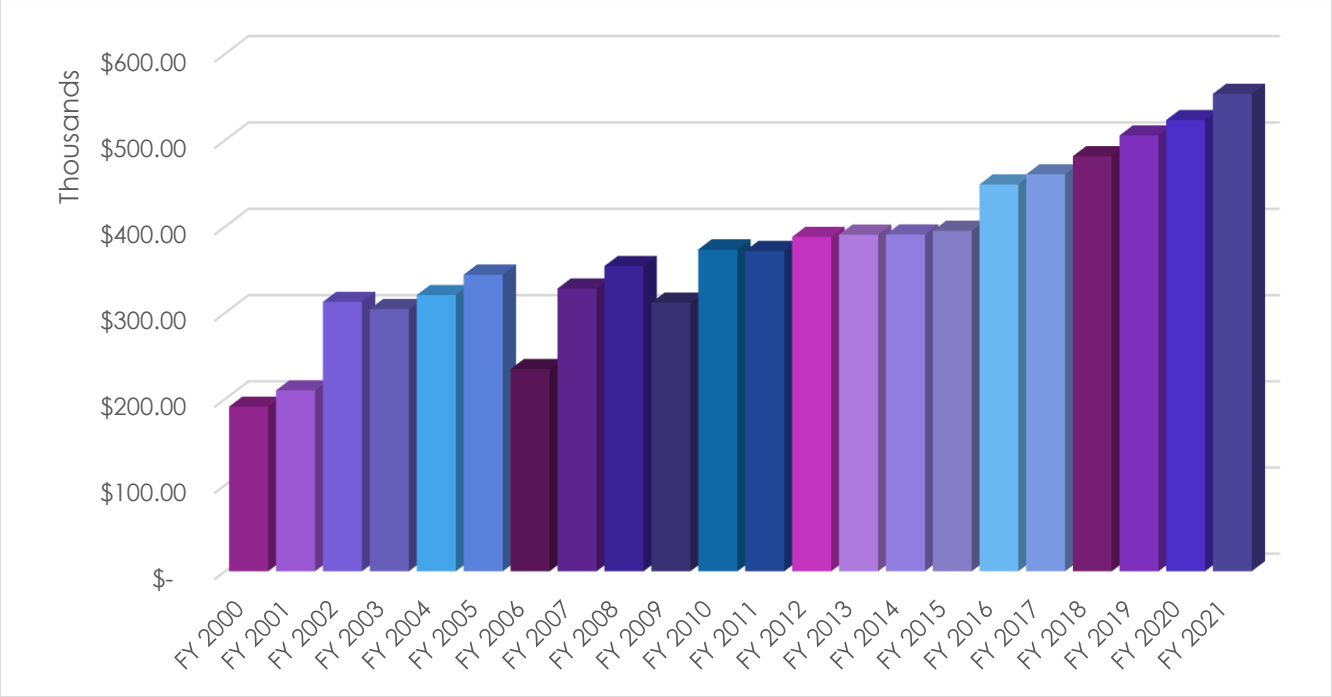


Figure 86 – Public Works - Administration – Expenditure History

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Road Maintenance

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

- Grading – Responsible for upkeep of unpaved roads
- Patching – Responsible for repair of minor breaks in paved roadways
- Signs – Responsible for street signs as well as decals for County vehicles and equipment
- Traffic Control – Responsible for traffic signals
- Road Maintenance – Responsible for culvert installations, drain pipe maintenance and installation and drainage

Challenges:

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

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	2,059,713	2,124,070	2,025,033	2,239,001	2,131,111	(107,890)	(4.82)%
Services & Contracts	670,241	663,520	795,257	535,310	605,365	70,055	13.09%
Fleet Rentals	792,120	650,606	700,909	668,679	820,499	151,820	22.70%
Utilities	2,744	2,158	1,726	1,716	1,741	25	1.46%
Supplies & Materials	27,879	34,584	34,652	28,235	28,735	140	1.77%
Capital Outlay	12,114	5,326	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	3,564,811	3,480,262	3,557,576	3,472,941	3,587,451	114,510	3.30%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	39	38	38	38	38	38	42	38	-

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Road Maintenance

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce the % of work orders created through citizen complaints to less than 20% Measure: % of work orders created through citizen complaints	25%	43%	36%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce completion time for work orders to 5 days or less Measure: # of days to complete work orders	8	8	7	COIV: Efficient, Effective and Responsive Services

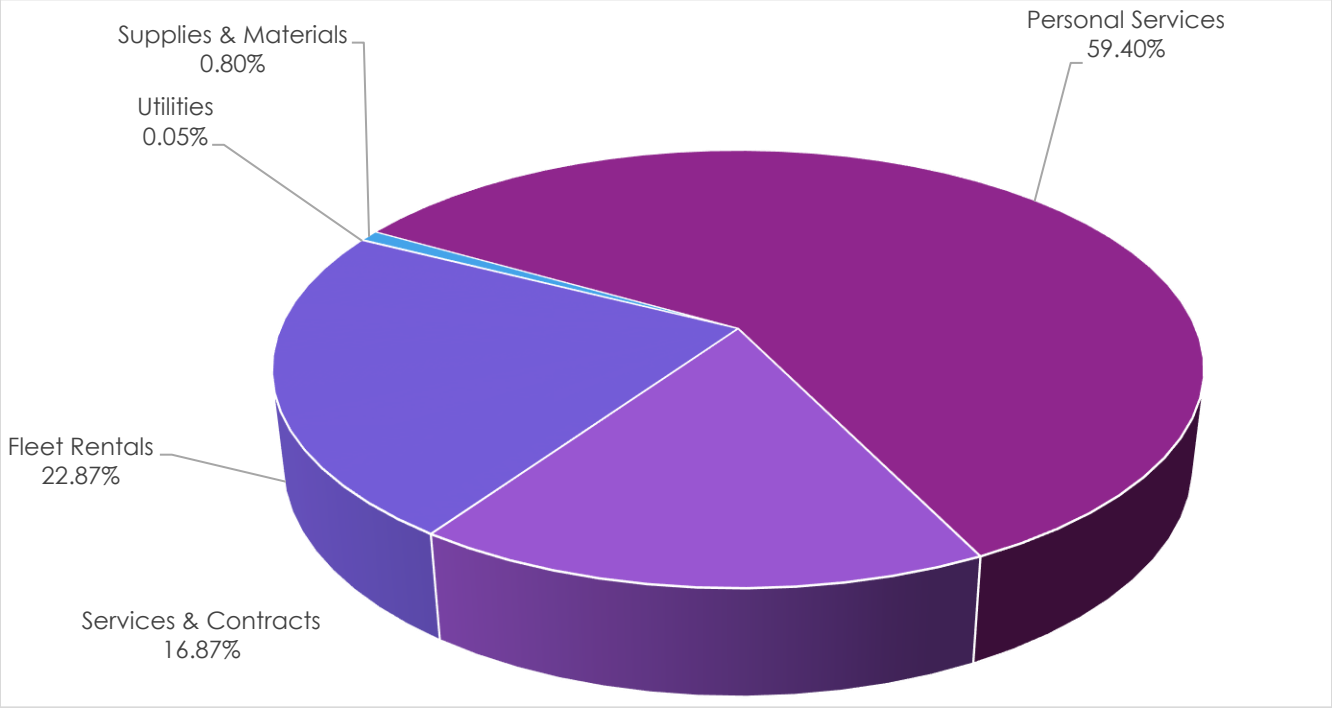


Figure 87 –Road Maintenance – Expenditures by Type

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Road Maintenance

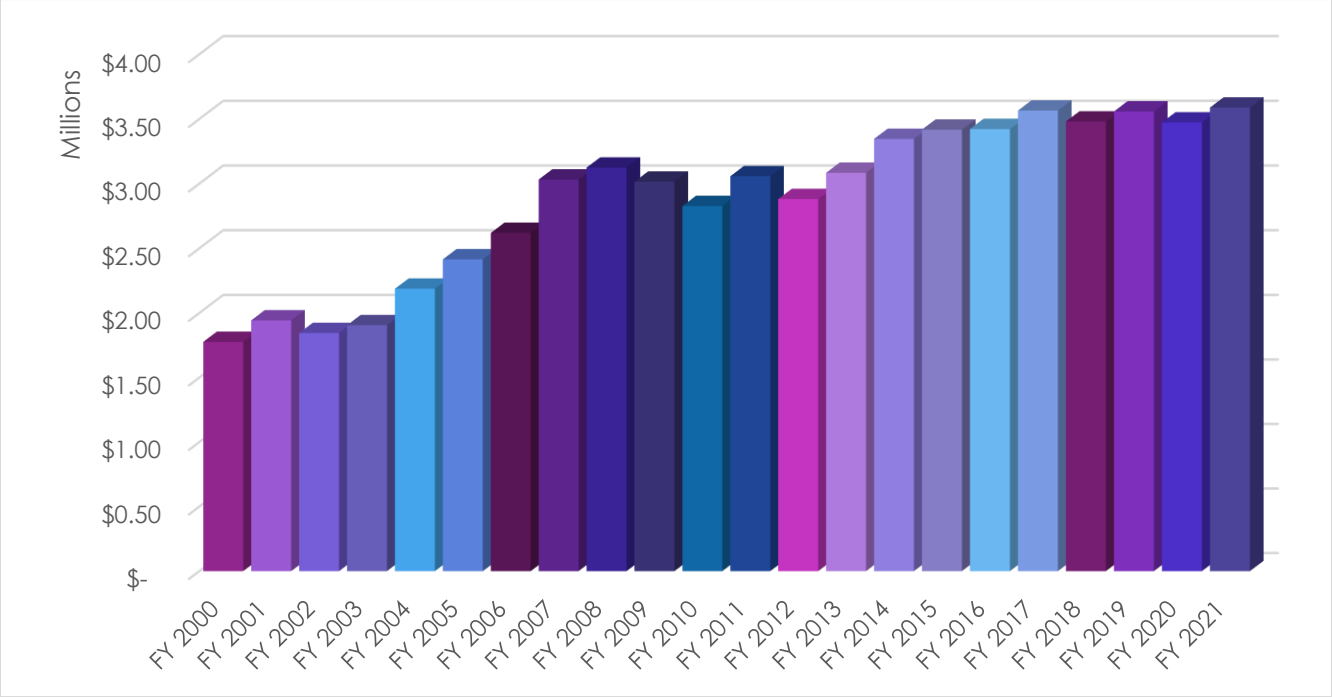


Figure 88 – Road Maintenance – Expenditure History

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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 road
- Built up 10.49 miles of road

Challenges:

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

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	490,442	454,167	494,548	534,329	495,995	(38,334)	(7.17)%
Services & Contracts	3,592	1,369	1,331	1,350	1,850	500	37.04%
Fleet Rentals	316,710	237,370	232,859	244,138	282,500	38,362	15.71%
Utilities	1,135	1,112	1,020	994	999	5	0.50%
Supplies & Materials	2,677	514	2,654	2,900	1,750	(1,150)	(39.66)%
Capital Outlay	12,114	5,326	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	814,556	694,532	732,412	783,711	783,094	(617)	(0.08)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	9	9	9	9	9	9	9	9	-

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Road Construction

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce the % of work orders created through citizen complaints to less than 20% Measure: % of work orders created through citizen complaints	25%	43%	36%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To clip five miles of shoulder monthly Measure: # of miles clipped monthly	2	2	5	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services

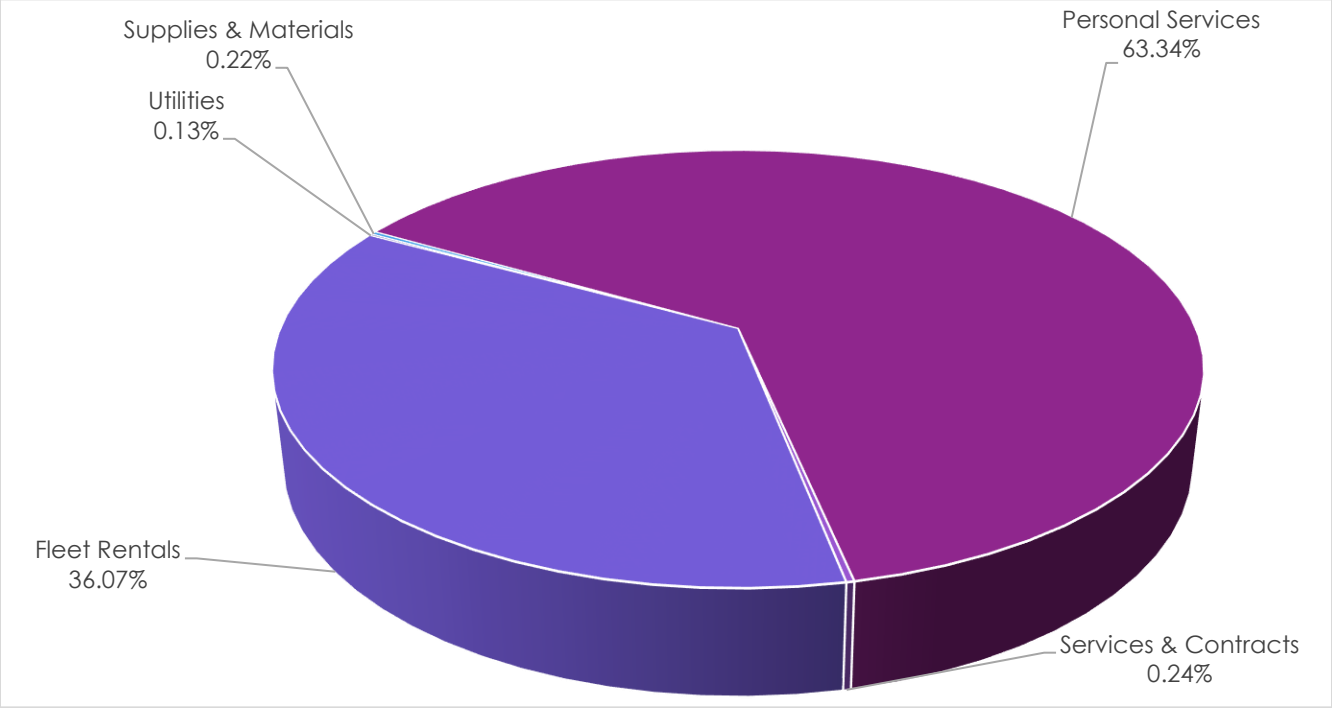


Figure 89 –Road Construction – Expenditures by Type

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Road Maintenance

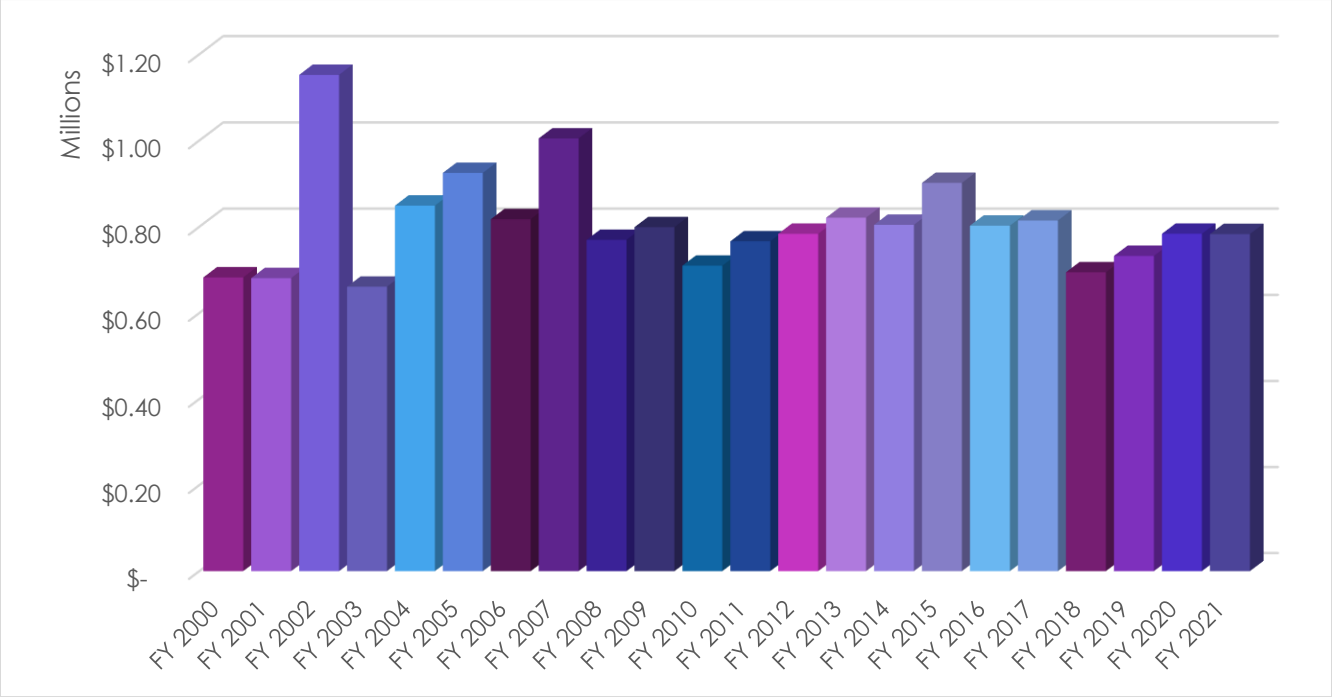


Figure 90 – Road Construction – Expenditure History

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Non-departmental

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
County Attorney	637,427	432,602	535,088	545,000	450,000	(95,000)	(17.43)%
ITS Projects	-	2,494,191	602,416	870,000	100,000	(770,000)	(88.51)%
General Facilities	198,214	219,235	280,304	209,184	218,891	9,707	4.64%
NPDES Stormwater	3,445	4,635	4,076	4,880	80,872	75,992	1557.21%
Contingency	438,245	249,858	1,111,341	602,340	1,152,572	550,232	91.35%
District Attorney	877,736	935,491	964,124	965,000	980,000	15,000	1.55%
District Court Admin	4,800	4,800	4,800	4,800	4,800	-	0.00%
ADR	-	74,100	68,094	67,971	67,813	(158)	(0.23)%
Public Defender	877,523	877,439	877,525	877,500	769,624	(107,876)	(12.29)%
EMS Services	716,512	782,367	529,905	782,367	1,554,166	771,799	98.65%
Traffic Lighting	178,032	177,840	188,706	163,908	156,663	(7,245)	(4.42)%
Mental Health	100,000	100,000	108,000	108,000	108,000	-	0.00%
Public Health	386,521	396,362	400,165	396,800	396,800	-	0.00%
Extension Service	169,203	133,707	146,877	154,988	154,505	(483)	(0.31)%
Family Services	114,500	110,000	108,500	110,500	110,500	-	0.00%
Library	1,119,608	1,152,487	1,123,031	1,125,000	1,110,000	(15,000)	(1.33)%
Moody Support	15,515	39,662	56,973	142,000	137,000	(5,000)	(3.52)%
Industrial Authority	3,093,033	3,149,772	3,387,412	3,100,000	3,300,000	200,000	6.45%
Recreation Authority	3,865,340	3,937,179	4,021,803	3,900,000	4,000,000	100,000	2.56%
Board of Equalization	19,792	16,322	11,419	20,000	20,000	-	0.00%
Operating Transfers	1,086,282	884,011	945,909	1,270,927	984,095	(286,832)	(22.57)%

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Commissary Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Charges for Service:							
LCSO – Commissary	184.4	111.2	149.9	126.0	135.0	135.0	7.14%
	184.4	111.2	149.9	126.0	135.0	135.0	7.14%
Fines & Forfeitures:							
Forfeited Inmate Funds	1.5	0.6	-	-	-	-	0.00%
	1.5	0.6	-	-	-	-	0.00%
Miscellaneous:							
Vendor Commission	740.5	824.9	1,337.0	900.0	1,100.0	1,100.0	22.22%
	740.5	824.9	1,337.0	900.0	1,100.0	1,100.0	22.22%
Total Revenues	926.4	936.7	1,487.0	1,026.0	1,235.0	1,235.0	20.37%

Commissary Fund Revenue Charts

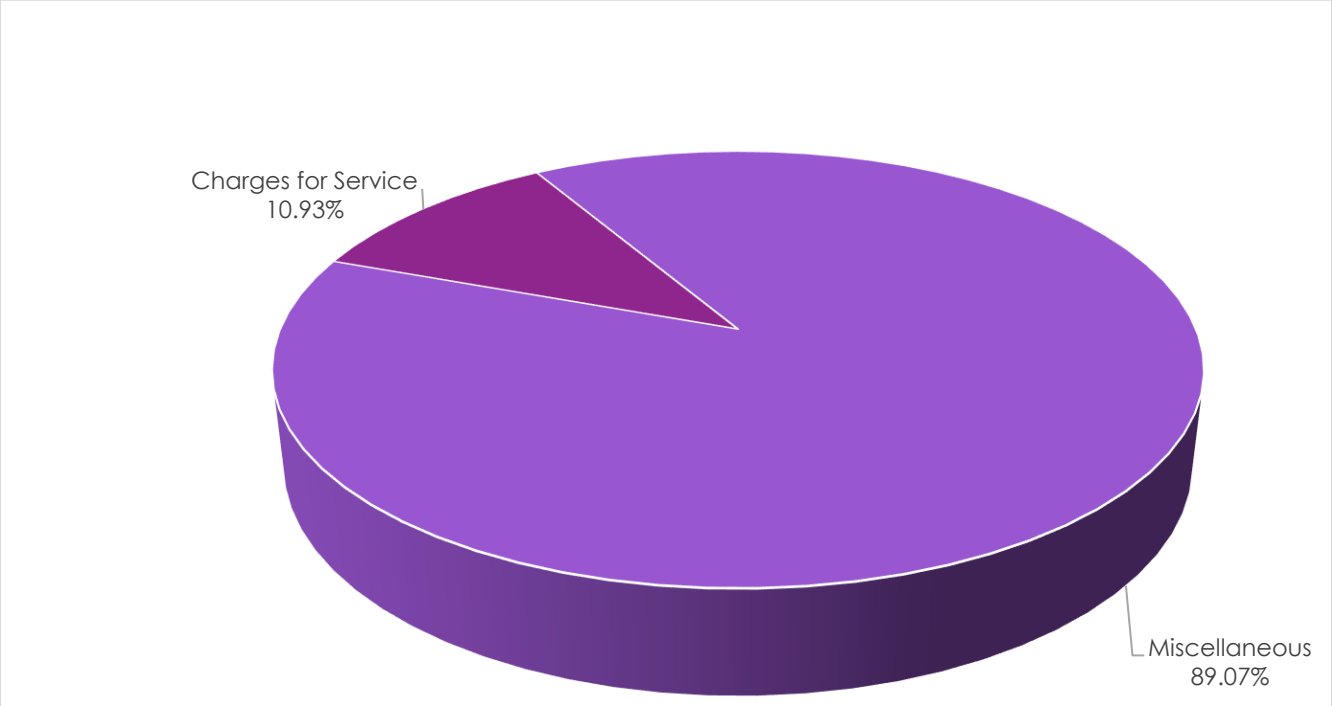


Figure 91 – Commissary Fund - Revenues by Type

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Commissary Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	16.2	22.9	20.4	22.0	22.0	22.0	0.00%
Life Insurance	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
Retirement	13.4	13.4	16.8	13.7	13.6	13.6	(0.84)%
Salaries	81.0	82.7	93.5	93.0	92.4	92.2	(0.92)%
Social Security	6.1	6.0	6.9	6.8	6.8	6.8	(0.66)%
Workers Compensation	4.1	2.8	3.2	3.2	3.1	1.5	(52.35)%
	121.1	128.0	141.1	138.8	138.1	136.2	(1.92)%
Services & Contracts							
Contract – Other	466.5	424.7	393.5	392.9	400.0	400.0	1.81%
Facility Repair/Maint	0.8	284.5	0.2	-	-	-	0.00%
Other Equip Maint	-	2.1	-	-	-	-	0.00%
Postage & Shipping	5.0	-	-	-	-	-	0.00%
Subscriptions	26.3	32.1	26.4	18.4	14.3	14.3	(22.26)%
	498.7	743.3	420.1	411.3	414.3	414.3	0.73%
Utilities							
Utilities – Cable TV	5.3	5.8	6.5	5.8	7.1	7.1	22.63%
Utilities – Electricity	-	224.8	109.5	168.4	260.9	323.8	92.20%
Utilities – Water	-	-	-	-	-	129.3	100.00%
	5.3	230.6	116.0	174.2	268.0	460.2	164.11%
Supplies & Materials							
Janitorial Supplies	32.8	25.9	26.2	26.0	26.0	26.0	0.00%
Office Supplies	0.3	-	0.1	-	-	-	0.00%
Program Supplies	100.6	137.6	217.7	145.0	160.0	160.0	10.34%
Safety Items	-	-	0.1	-	-	-	0.00%
Small Tools & Equip	4.4	5.2	6.2	3.0	3.0	3.0	0.00%
	138.1	168.7	250.3	174.0	189.0	189.0	8.62%
Capital Outlay							
Other Capital Equip	-	-	7.5	-	-	-	0.00%
	-	-	7.5	-	-	-	0.00%
Total Expenditures	763.2	1,270.7	935.0	898.4	1,009.5	1,199.7	33.53%

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Commissary Fund Expenditure Charts

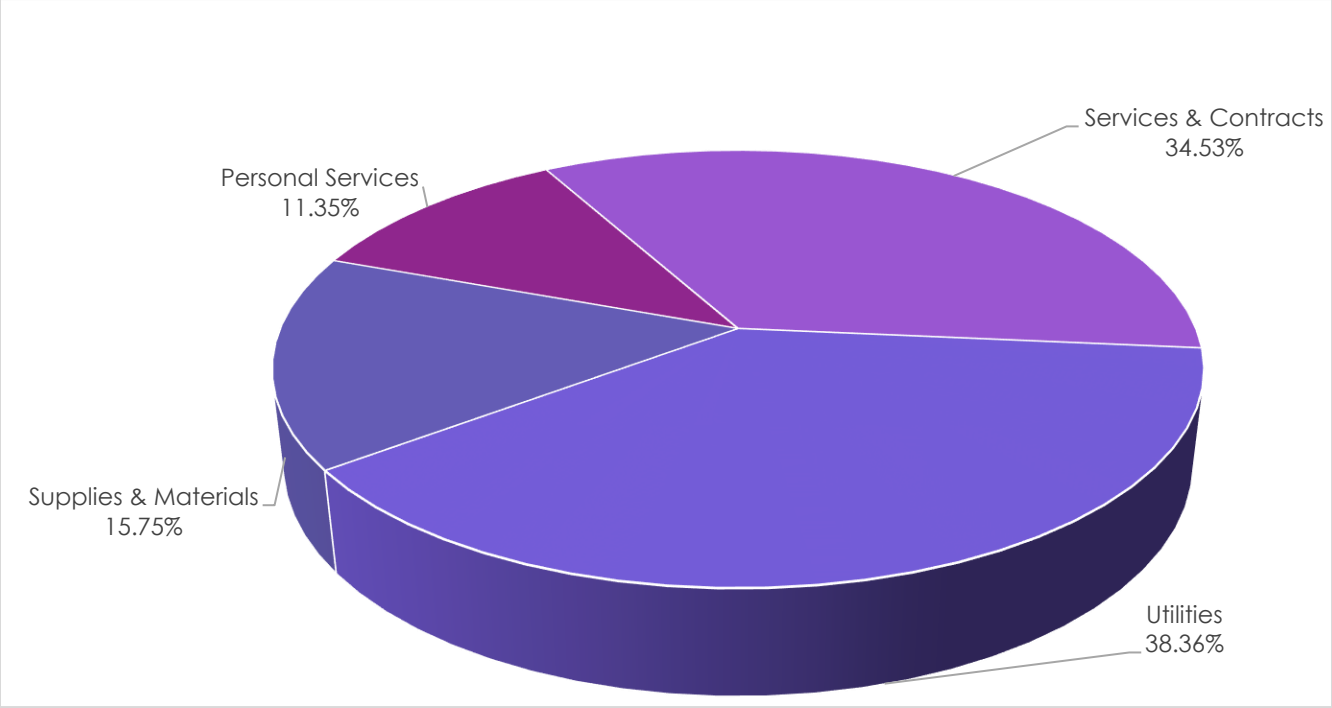


Figure 92 – Commissary Fund – Expenditures by Type

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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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	121,056	128,030	141,081	138,846	136,180	(2,666)	(1.92)%
Services & Contracts	498,663	743,328	420,097	411,320	414,320	3,000	0.73%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	5,309	230,609	116,014	174,234	460,160	285,926	164.11%
Supplies & Materials	138,134	168,742	250,296	174,000	189,000	15,000	8.62%
Capital Outlay	-	-	7,533	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	763,162	1,270,709	935,021	898,400	1,199,664	301,264	33.53%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2	2	2	2	2	2	2	-

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Commissary Fund - Sheriff

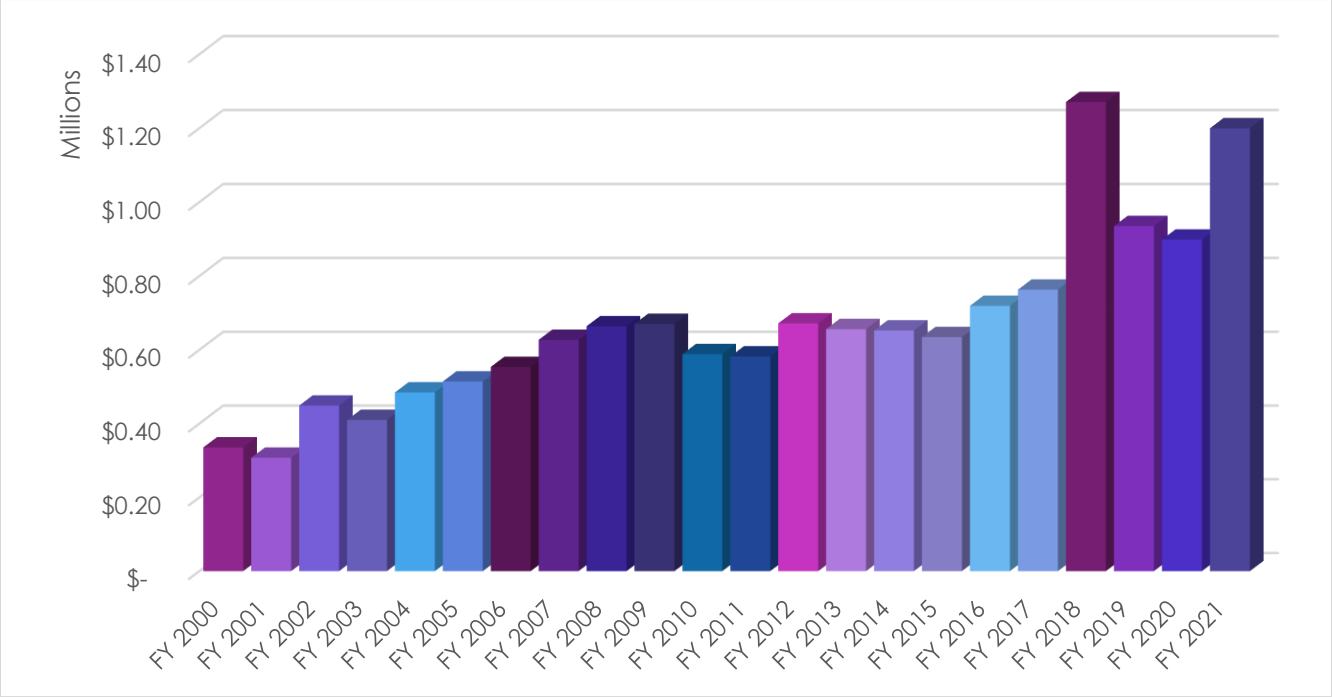


Figure 93 – Commissary Fund - Sheriff – Expenditure History

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Drug Seizure Fund - Sheriff

The Drug Seizure Fund accounts for those funds received by the Sheriff's Office relating to seizure 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.

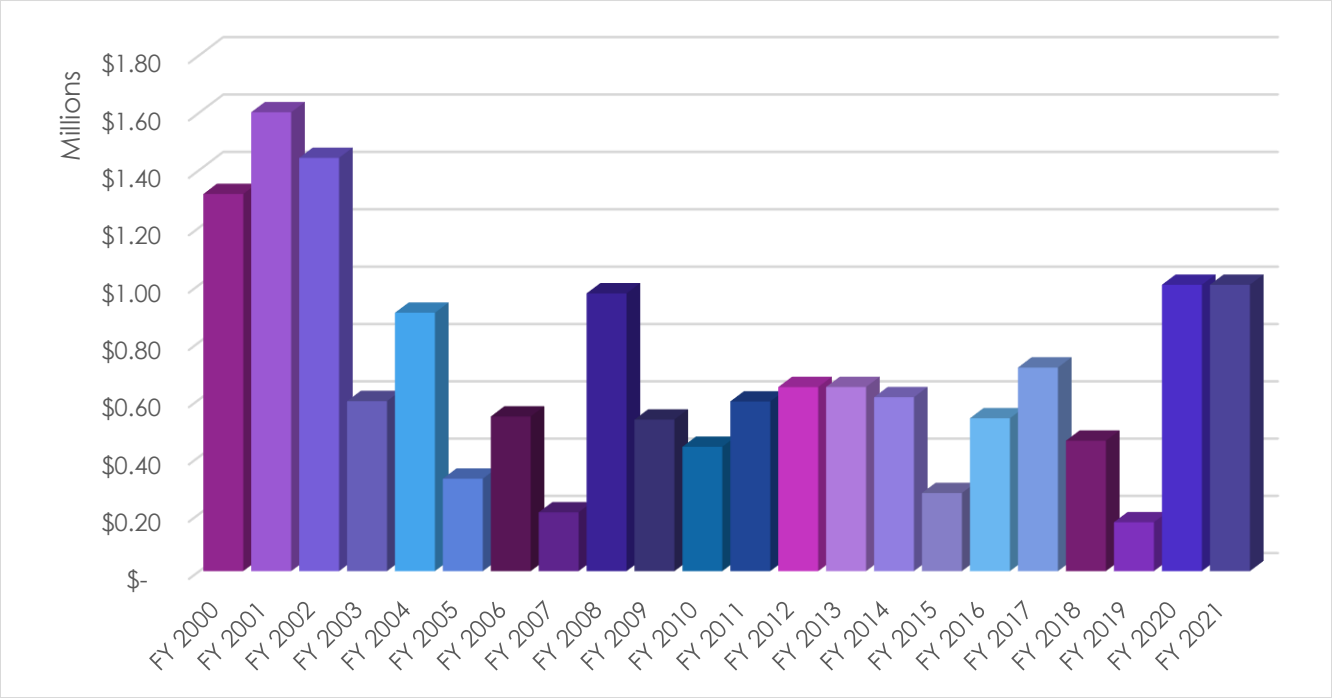


Figure 94 – Drug Seizure Fund - Sheriff – Expenditure History

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Law Library Fund – Law Library

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

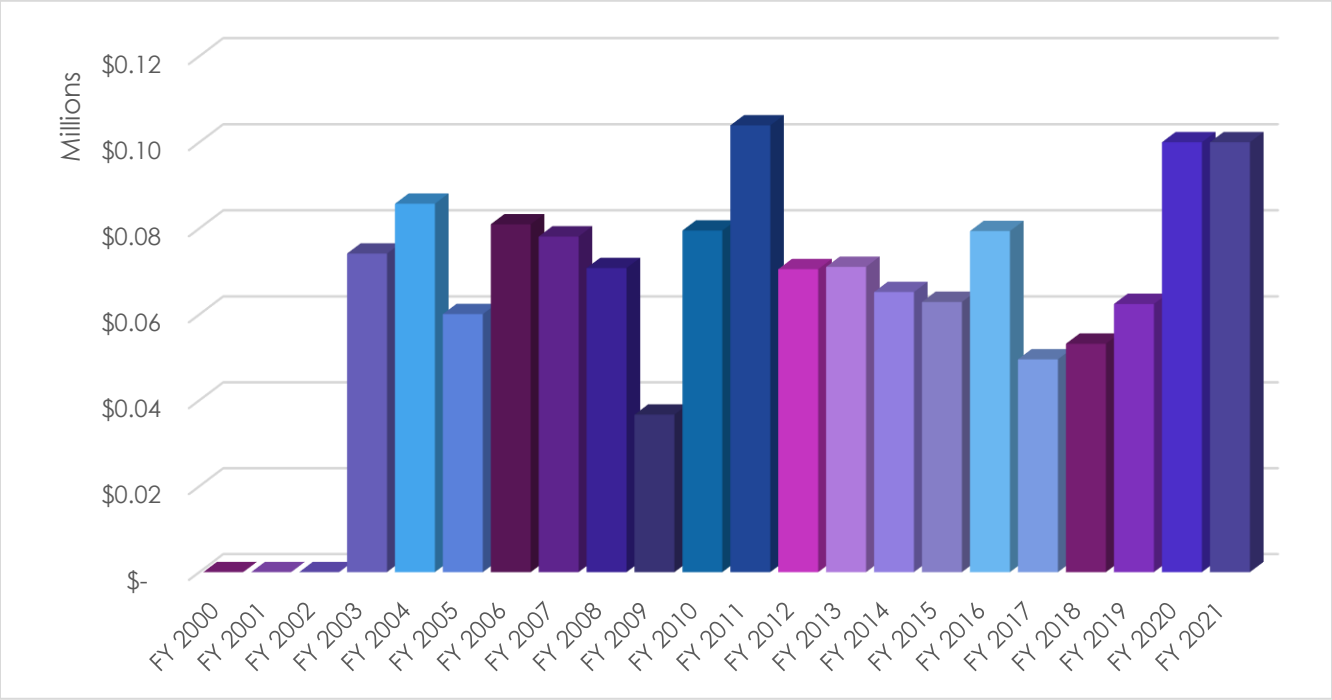


Figure 95 – Law Library Fund – Law Library – Expenditure History

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Accommodation Excise Tax Fund

The Accommodation Excise Tax Fund accounts for the hotel/motel proceeds and related expenditures. Effective August 1, 2016, the rate increased from 5% to 7%. Under the new rate, 42.86% of the proceeds fund the Tourism Authority, 14.29% fund the Recreation Authority (previously the Conference Center) and the remainder is transferred into the Special Service Fund. Prior to 2008, Lowndes County collected hotel/motel tax county-wide; however, Valdosta and Hahira now collect their own.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Conference Center	63,397	67,932	67,048	67,858	-	(67,858)	(100.00)%
Tourism Authority	190,191	203,795	201,145	203,571	171,429	(32,142)	(15.79)%
Airport Authority	400,000	-	-	-	-	-	0.00%
Recreation Authority	-	-	-	-	57,142	57,142	100.00%
Operating Transfers	(200,000)	202,724	201,145	203,571	171,429	(32,142)	(15.79)%
	453,588	474,450	469,338	475,000	400,000	(75,000)	(15.79)%

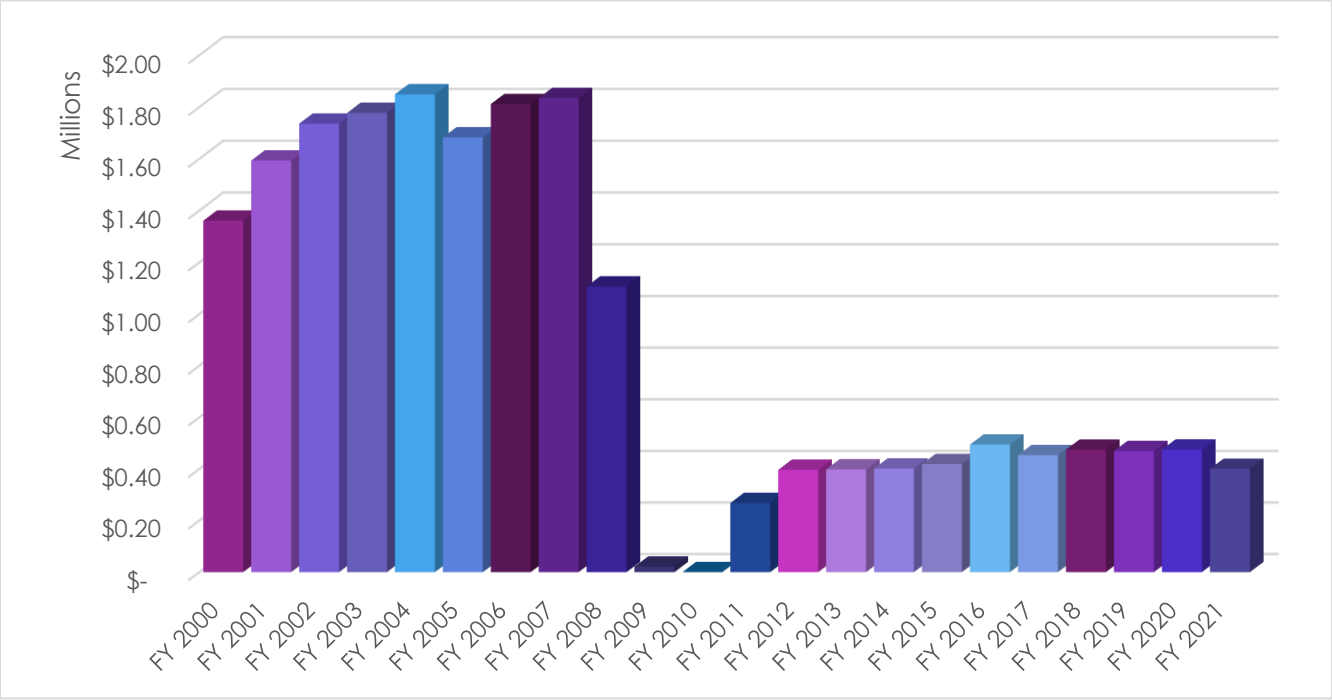


Figure 96 – Accommodation Excise Tax Fund – Expenditure History

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Intergovernmental Grant Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Intergovernmental:							
Other Gov – ADR	117.7	45.4	56.0	59.2	59.2	59.0	(0.26)%
Local Gov Grants	1,094.5	1,094.5	1,094.5	394.6	394.6	394.6	0.00%
LCSO Donations	5.1	0.5	-	-	-	-	0.00%
Juv Justice Incentive	362.8	395.8	338.8	-	-	-	0.00%
Fire – Walmart	1.5	-	-	-	-	-	0.00%
LCSO – SRTEN	17.1	-	-	-	-	-	0.00%
DOT Transport – MIDS	206.0	209.3	187.2	-	-	-	0.00%
LCSO – GTIP/CBRENE	17.1	26.2	13.9	-	-	-	0.00%
Federal Grants	-	20.3	-	-	-	-	0.00%
LCSO – JAG	4.3	-	4.7	-	-	-	0.00%
GEMA Training	0.5	-	-	-	-	-	0.00%
Solicitor – VOCA	92.5	85.0	72.0	92.9	91.2	93.8	0.98%
Disaster Mitigation	7.8	-	-	-	-	-	0.00%
Juv Justice Delinquent	20.8	-	-	-	-	-	0.00%
LCSO – HEAT	141.2	87.2	25.0	-	-	-	0.00%
Accountability Court	67.6	104.7	156.0	-	0.5	0.5	100.00%
DUI Accountability	60.1	84.1	114.7	59.9	57.5	57.4	(4.11)%
Solicitor – VAWA	-	-	70.3	67.7	67.8	67.7	(0.09)%
One Georgia – Moody	-	-	820.0	-	-	-	0.00%
	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%
Total Revenues	2,216.5	2,152.9	2,953.2	674.1	670.7	672.9	(0.19)%

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Intergovernmental Grant Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	56.8	49.0	46.0	55.0	55.0	55.0	0.00%
Life Insurance	0.5	0.5	0.5	0.4	0.4	0.4	0.00%
Retirement	41.7	32.6	25.2	21.3	21.0	21.2	(0.46)%
Salaries	249.0	156.9	151.2	188.2	184.7	187.2	(0.57)%
Social Security	22.0	16.9	15.1	13.4	13.4	13.5	0.29%
Workers Compensation	5.1	4.7	2.4	1.2	1.2	0.6	(52.15)%
	375.1	260.7	240.36	279.6	275.7	277.8	(0.63)%
Services & Contracts							
Appropriations	1,742.1	1,748.3	2,462.9	394.6	394.6	394.6	0.00%
Contract – Other	65.2	100.4	183.7	-	-	-	0.00%
Dues – Professional	-	-	0.5	-	-	-	0.00%
Ed & Train – Seminar	-	-	2.6	-	-	-	0.00%
Ed & Train – Travel	5.4	4.9	10.5	-	-	-	0.00%
Printing	0.4	-	0.7	-	-	-	0.00%
Travel	104	2.5	3.5	-	-	-	0.00%
	1,814.5	1,856.1	2,664.3	394.6	394.6	394.6	0.00%
Utilities							
Utilities – Cell Phones	2.0	1.9	0.6	-	0.5	0.5	100.00%
	2.0	1.9	0.6	-	0.5	0.5	100.00%
Supplies & Materials							
Office Supplies	0.6	5.3	7.0	-	-	-	0.00%
Program Supplies	8.4	10.3	9.5	-	-	-	0.00%
Small Tools & Equip	9.9	19.1	31.5	-	-	-	0.00%
	18.9	34.7	48.0	-	-	-	0.00%
Total Expenditures	2,210.4	2,153.4	2,953.2	674.1	670.7	672.9	(0.19)%

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Intergovernmental Grant Fund Expenditure Charts

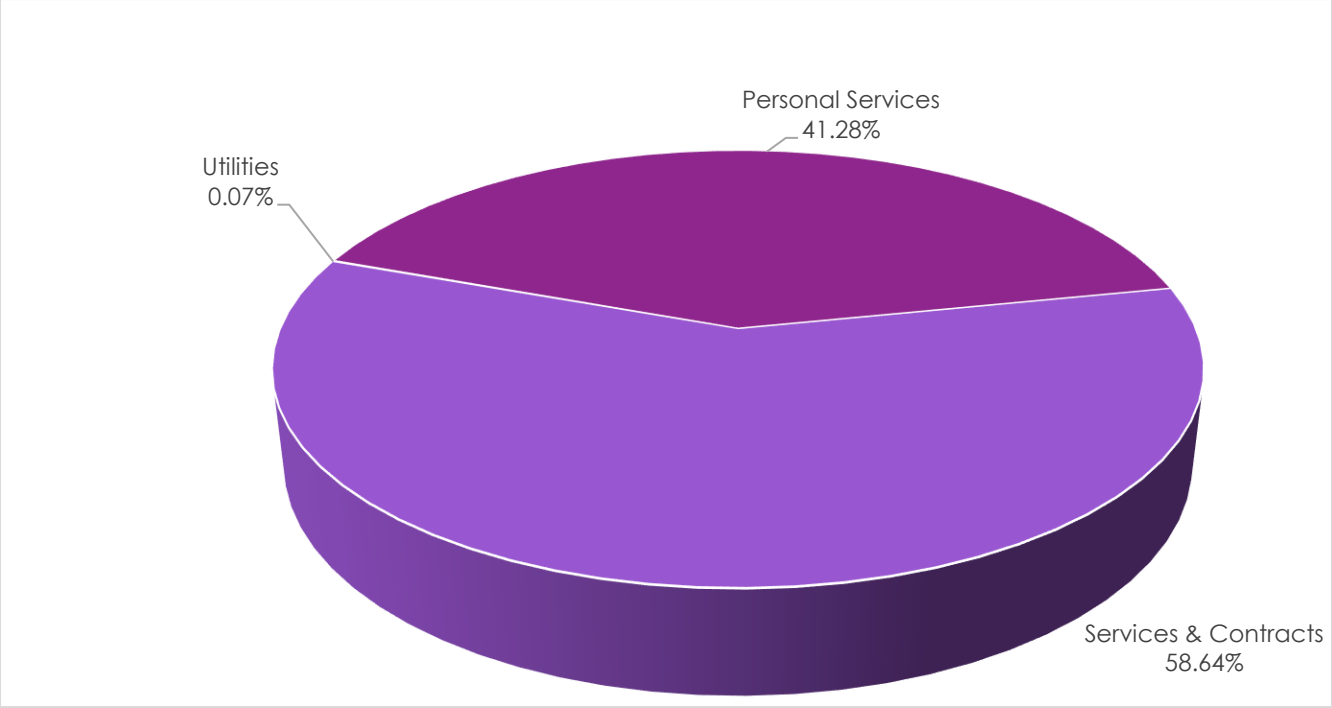


Figure 97 – Intergovernmental Grant Fund – Expenditures by Type

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Jail Operations Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Fines & Forfeitures:							
Fines – Magistrate	1.1	2.1	5.5	2.0	3.0	3.0	50.00%
Fines – State	255.6	199.1	380.3	300.0	235.0	235.0	(21.67)%
Fines – Superior	46.5	28.7	15.8	12.0	10.0	10.0	(16.67)%
Fines – Municipal	101.3	120.8	93.0	100.0	75.0	75.0	(25.00)%
	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%
Total Revenues	404.4	350.8	494.6	414.0	323.0	323.0	(21.98)%

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Jail Operations Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	8.1	11.5	10.6	11.0	11.0	11.0	0.00%
Life Insurance	0.1	0.1	0.1	0.1	0.1	0.1	0.00%
Retirement	5.9	5.8	3.7	5.0	5.3	5.3	5.10%
Salaries	35.6	35.5	25.0	33.5	35.5	35.2	5.09%
Social Security	2.4	2.4	1.7	2.3	2.4	2.4	5.72%
Workers Compensation	1.8	1.2	0.8	1.2	1.2	0.6	(49.52)%
	53.8	56.5	41.9	53.0	55.5	54.5	2.87%
Services & Contracts							
Contract – Other	65.4	72.7	69.2	67.8	67.7	64.8	(4.39)%
Facility Repair/Maint	32.1	44.0	92.5	50.0	50.0	50.0	0.00%
Other Equip Maint	19.1	8.0	5.2	15.0	12.0	5.0	(66.67)%
Rent/Lease	-	0.1	-	-	-	-	0.00%
	116.6	124.7	166.9	132.8	129.7	119.8	(9.77)%
Utilities							
Utilities – Electricity	179.9	108.5	186.9	150.4	62.8	-	(100.00)%
Utilities – Natural Gas	37.2	46.6	38.9	39.9	30.0	33.1	(17.04)%
Utilities – Telephone	-	-	-	-	-	30.1	100.00%
Utilities – Water	-	-	-	-	-	46.9	100.00%
	217.1	155.1	225.8	190.3	92.8	110.1	(42.14)%
Supplies & Materials							
Chemical Supplies	-	0.2	-	-	-	-	0.00%
Janitorial Supplies	35.3	34.1	33.1	35.0	35.0	35.0	0.00%
Safety Items	-	0.1	-	-	-	-	0.00%
Small Tools & Equip	1.8	1.1	1.8	3.0	10.0	3.0	0.00%
	37.0	35.5	35.0	38.0	45.0	38.0	0.00%
Capital Outlay							
Other Capital Equip	-	-	8.8	-	-	-	0.00%
	-	-	8.8	-	-	-	0.00%
Total Expenditures	424.5	371.8	478.3	414.0	323.0	322.4	(22.13)%

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Jail Operations Fund Expenditure Charts

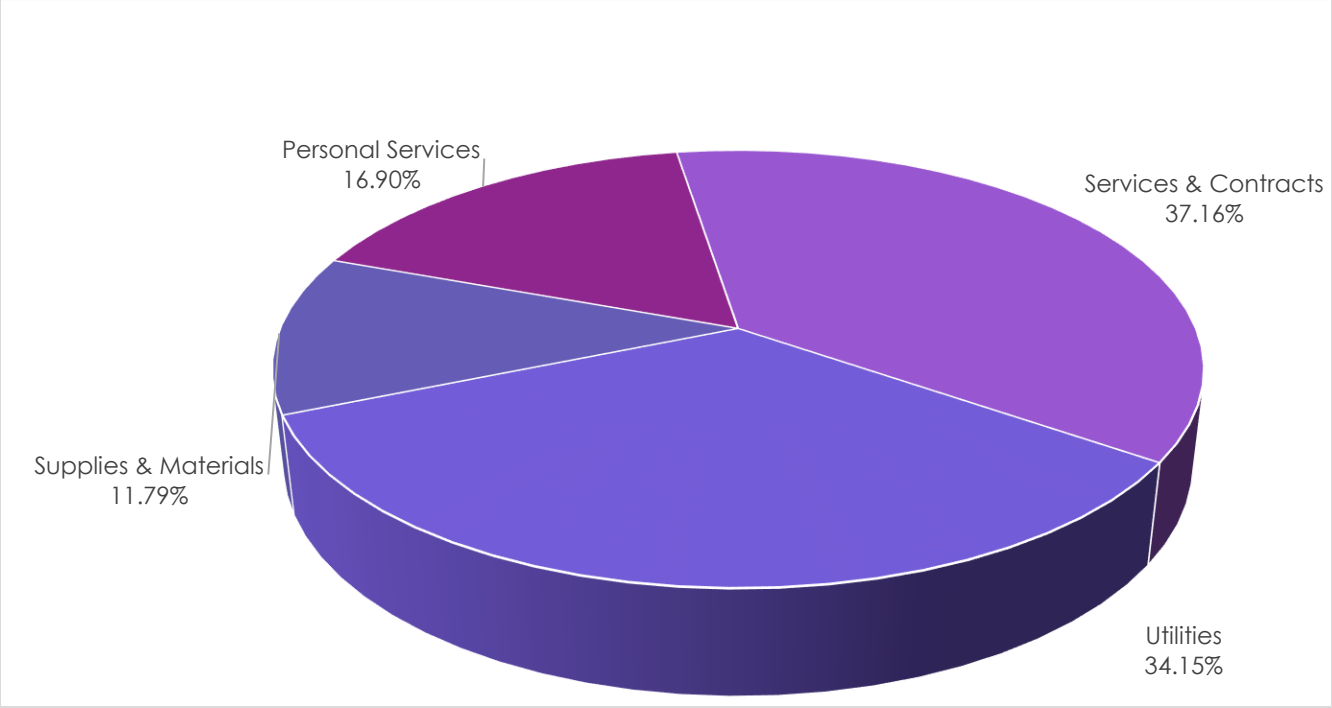


Figure 98 – Jail Operations Fund – Expenditures by Type

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Jail Operations Fund - Sheriff

The Jail Operations Fund accounts for expenditures incurred in staffing, maintenance and operations of the Lowndes County Jail. Funding is primarily from add-on fines administered by the courts. As costs have increased, the fund balance has at times been nearly depleted but has shown some improvements. However, fine revenues have not been stable.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	53,825	56,487	41,876	52,994	54,513	1,519	2.87%
Services & Contracts	116,604	124,717	166,861	132,750	119,775	(12,975)	(9.77)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	217,073	155,097	225,787	190,256	110,082	(80,174)	(42.14)%
Supplies & Materials	37,038	35,460	34,972	38,000	38,000	-	0.00%
Capital Outlay	-	-	8,832	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	424,540	371,761	478,328	414,000	322,370	(91,630)	(22.13)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	1	1	1	1	1	1	1	1	-

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Jail Operations Fund - Sheriff

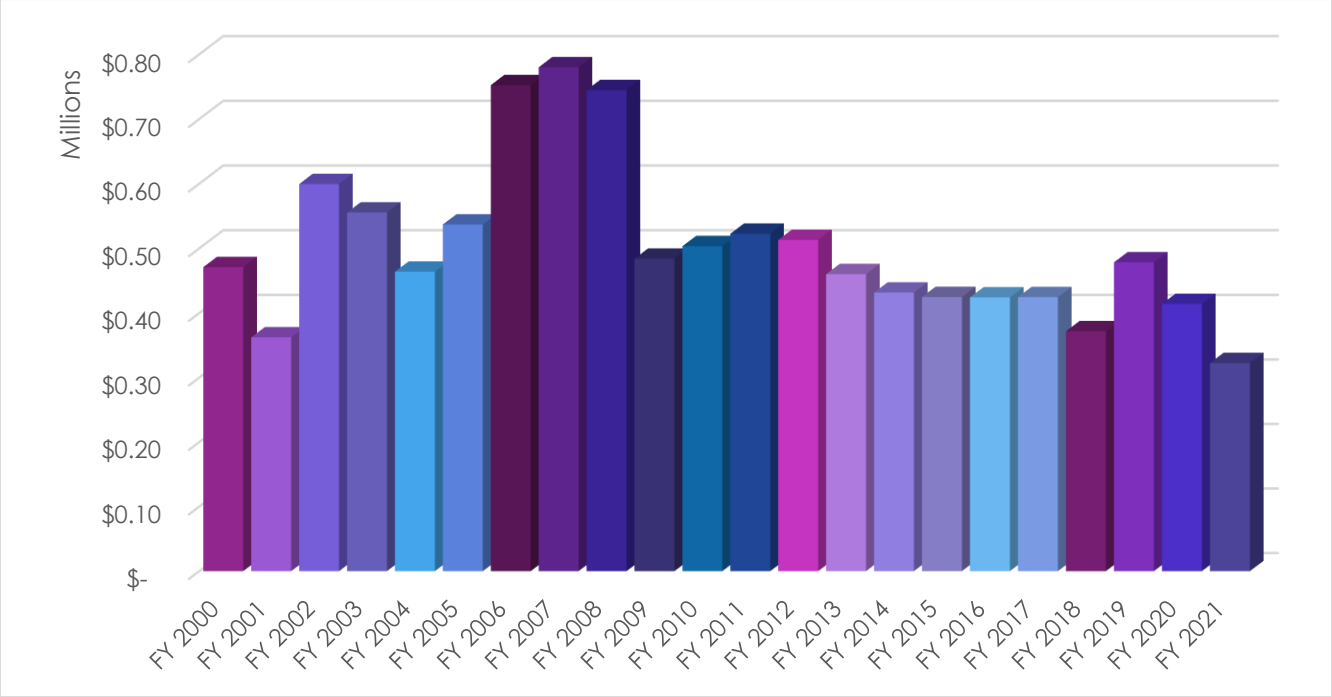


Figure 99 – Jail Operations Fund - Sheriff – Expenditure History

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Drug Abuse Treatment Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Intergovernmental:							
City of Remerton	43.3	8.3	15.8	10.0	4.5	4.5	(55.00)%
City of Hahira	-	0.1	0.7	-	-	-	0.00%
City of Lake Park	0.4	-	1.0	-	-	-	0.00%
	43.7	8.5	17.4	10.0	4.5	4.5	(55.00)%
Fines & Forfeitures:							
Fines – State	67.8	54.0	154.4	75.0	85.0	85.0	13.33%
Fines – Superior	103.8	65.7	61.9	80.0	30.0	30.0	(62.50)%
	171.6	119.7	216.4	155.0	115.0	115.0	(25.81)%
Total Revenues	215.3	128.2	233.8	165.0	119.5	119.5	(27.58)%

Drug Abuse Treatment Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Services & Contracts							
Appropriations	170.0	125.0	170.0	170.0	170.0	125.0	(26.47)%
Contract – Grant Match	18.5	62.4	70.5	45.0	70.0	70.0	55.56%
	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%
Total Expenditures	188.5	187.4	240.5	215.0	240.0	195.0	(9.30)%

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Drug Abuse Treatment Fund

The Drug Abuse Treatment Fund accounts for revenues and expenditures related to drug treatment and education programs. Traditionally, the County used the funds for the Lowndes Drug Action Council (LODAC), an organization which provides information, education 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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Accountability Court	-	38,926	34,449	30,000	30,000	-	16.67%
DUI Accountability	18,485	23,505	36,014	15,000	35,000	20,000	133.33%
LODAC	170,000	125,000	170,000	170,000	125,000	(45,000)	(26.47)%
	188,485	187,431	240,463	215,000	190,000	(25,000)	(9.30)%

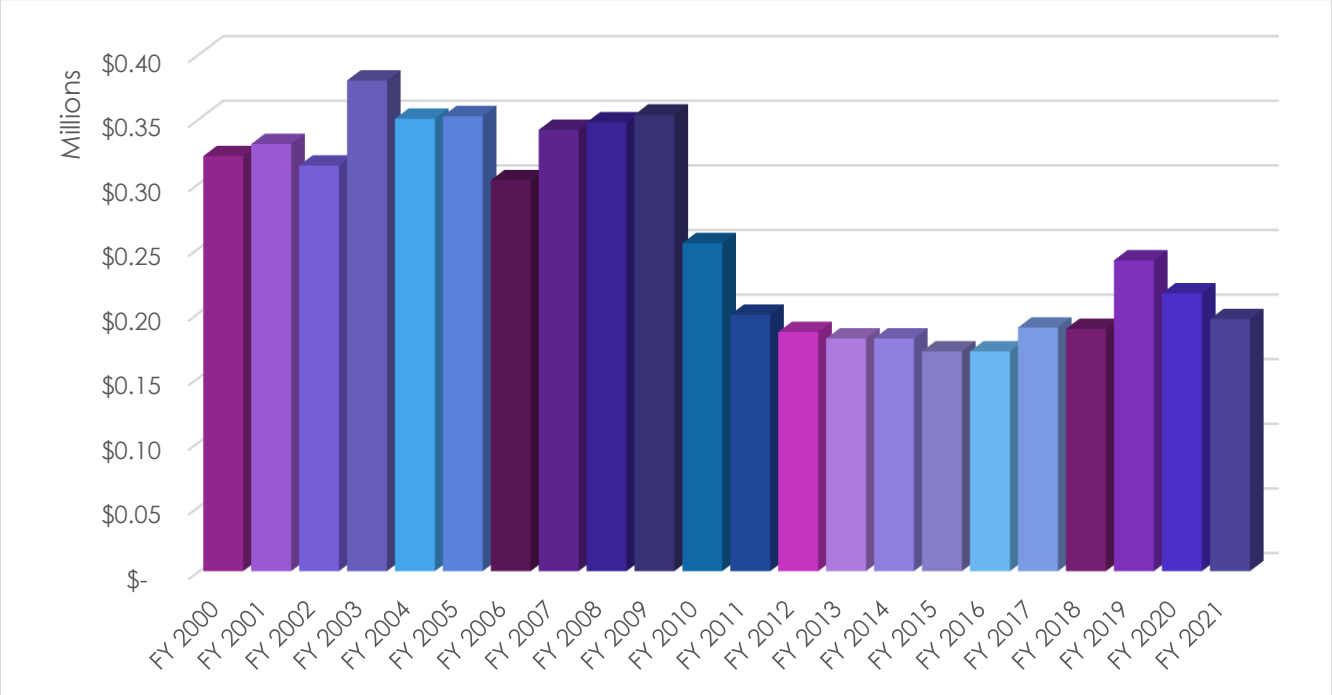


Figure 100 – Drug Abuse Treatment Fund - Sheriff – Expenditure History

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Emergency Communications Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Intergovernmental:							
Valdosta – PSRS	146.9	176.3	212.3	198.2	185.0	185.0	(6.66)%
Hahira – PSRS	12.0	14.5	18.9	16.3	16.5	16.5	0.89%
Lake Park – PSRS	11.5	10.6	18.0	11.9	15.7	15.7	31.80%
EMA – PSRS	1.0	1.2	1.4	1.3	1.2	1.2	(6.59)%
911 – PSRS	4.3	13.3	6.3	15.0	5.5	5.5	(63.44)%
Sheriff – PSRS	191.4	231.1	284.9	259.9	248.2	248.2	(4.48)%
Coroner – PSRS	-	0.6	2.1	0.7	1.8	1.8	180.52%
Lowndes Fire – PSRS	100.7	121.9	132.9	138.3	112.1	112.1	(18.92)%
Lowndes Other – PSRS	50.8	62.1	81.8	69.8	70.1	70.1	0.40%
Remerton – PSRS	9.2	11.0	21.3	12.4	14.9	14.9	20.46%
SGMC – PSRS	22.5	27.3	34.6	30.7	30.2	30.2	(1.62)%
Other Gov – PSRS	31.4	37.3	50.9	41.9	38.9	38.9	(7.32)%
Other Gov – 911	35.0	26.3	43.8	35.0	35.0	35.0	0.00%
	616.7	733.4	909.2	831.4	775.1	775.1	(6.77)%
Charges for Service:							
911 Charges	1,769.1	1,836.1	1,861.3	1,765.0	2,000.0	1,975.0	11.90%
	1,769.1	1,836.1	1,861.3	1,765.0	2,000.0	1,975.0	11.90%
Miscellaneous:							
Insurance Reimb	-	18.5	-	-	-	-	0.00%
Rent – Other	27.4	46.2	33.2	28.3	29.0	29.0	2.40%
	27.4	46.2	33.2	28.3	29.0	29.0	2.40%
Operating Transfers:							
Transfer in – General	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
	1,086.3	884.0	945.9	1,270.9	1,284.0	984.1	(22.57)%
Total Revenues	3,499.5	3,499.8	3,749.6	3,895.6	4,088.1	3,763.2	(3.40)%

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Emergency Communications Fund Revenue Charts

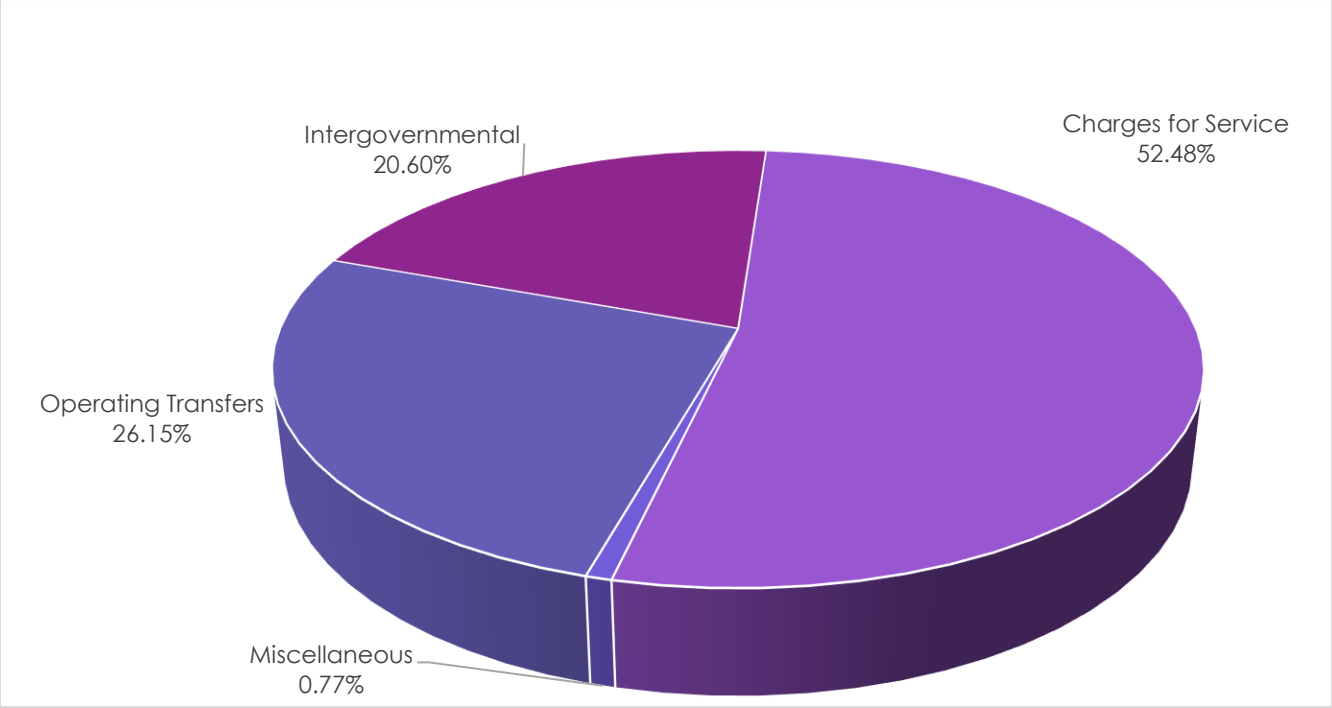


Figure 101 – Emergency Communications Fund - Revenues by Type

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Emergency Communications Fund
Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	324.5	413.0	390.0	418.0	451.0	407.0	(2.63)%
Life Insurance	3.2	3.3	3.3	3.5	3.9	3.5	0.00%
Retirement	251.6	247.2	290.8	255.1	278.1	252.3	(1.10)%
Salaries	1,523.9	1,529.3	1,643.4	1,746.4	1,897.5	1,725.9	(1.18)%
Social Security	114.2	110.8	119.3	125.9	137.3	123.3	(2.05)%
Workers Compensation	10.4	10.1	10.8	1.4	13.1	5.0	263.37)%
	2,227.8	2,313.7	2,457.6	2,550.4	2,780.8	2,517.1	(1.30)%
Services & Contracts							
Appropriations	4.3	13.3	6.3	15.0	5.5	5.5	(63.44)%
Contract – Other	677.6	714.7	813.9	789.5	698.8	693.6	(12.14)%
Contract – SGRC	1.8	1.8	1.8	1.8	1.8	1.8	0.00%
Dues – Professional	0.6	0.5	0.8	0.8	1.0	1.0	28.40%
Ed & Train – Seminar	6.9	6.7	2.8	7.5	14.9	5.0	(33.33)%
Ed & Train – Travel	2.8	4.9	6.3	3.0	21.8	5.0	66.67%
Facility Repair/Maint	7.0	3.3	1.2	2.5	11.1	2.9	14.00%
Other Equip Maint	0.4	0.9	0.2	0.5	3.5	3.3	550.00%
Postage & Shipping	-	-	-	-	0.1	-	0.00%
Printing	-	-	-	0.2	0.3	0.1	(33.33)%
Professional Services	0.1	-	-	-	-	-	0.00%
Rent/Lease	210.3	212.3	196.0	211.4	211.5	211.5	0.02%
Subscriptions	0.7	0.9	0.8	0.7	1.1	0.8	9.33%
Travel	-	0.5	0.2	0.2	0.2	0.2	0.00%
Uniforms	-	-	-	-	5.8	4.0	100.00%
	912.5	960.0	1,030.2	1,033.0	977.6	934.8	(9.51)%
Fleet Rentals:							
Fleet Rental	3.0	5.5	3.4	2.5	1.7	1.7	(33.75)%
Technology Fleet	35.0	-	53.0	69.0	34.4	34.4	(50.15)%
	38.0	5.5	56.4	71.5	36.1	36.1	(49.56)%
Utilities							
Utilities – Cell Phones	3.8	3.8	3.1	3.1	3.1	3.1	0.49%
Utilities – Electricity	38.0	32.2	39.9	35.4	48.0	48.0	35.66%
Utilities – LP Fuel	0.1	-	-	0.1	-	-	(100.00)%
Utilities – Natural Gas	0.5	0.6	0.5	0.5	0.4	0.4	(16.00)%
Utilities – Telephones	22.6	9.8	10.5	9.1	10.6	10.6	16.59%
Utilities – Water	2.7	2.8	2.4	2.7	2.8	2.8	5.84%
	67.7	49.3	56.4	50.8	64.9	64.9	27.93%

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Emergency Communications Fund
Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Supplies & Materials							
Janitorial Supplies	3.3	3.7	4.2	3.5	4.0	4.0	13.14%
Office Supplies	3.3	3.6	4.5	3.2	4.2	3.8	17.19%
Program Supplies	3.9	4.1	3.8	3.5	8.6	5.0	42.86%
Safety Items	0.1	0.3	0.2	0.1	3.0	-	(100.00)%
Small Tools & Equip	13.2	13.0	47.1	19.6	29.3	17.9	(8.72)%
	23.7	24.8	59.9	29.9	49.0	30.6	2.34%
Capital Outlay							
Other Capital Equip	-	-	-	-	19.6	19.6	100.00%
	-	-	-	-	19.6	19.6	100.00%
Operating Transfers:							
Transfers Out – General	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 Expenditures	3,429.7	3,513.3	3,820.4	3,895.6	4,088.1	3,763.2	(3.40)%

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Emergency Communications Fund Expenditure Charts

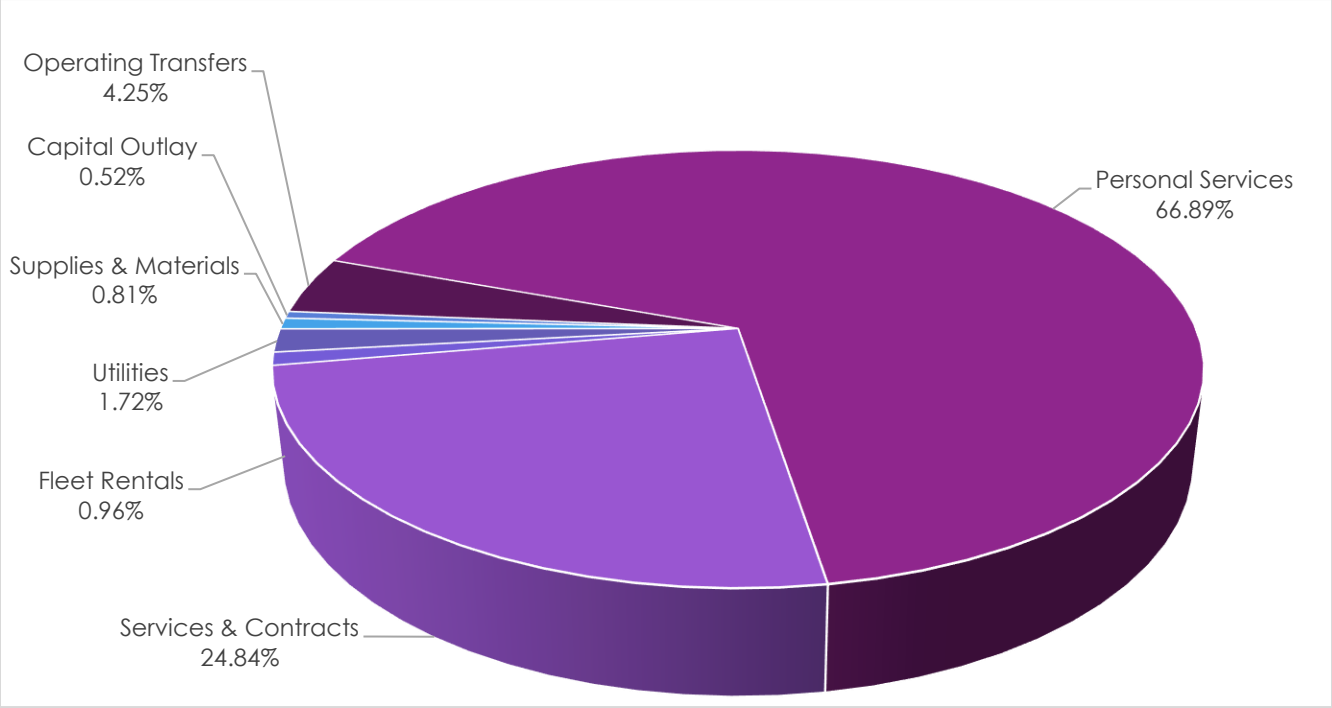


Figure 102 – Emergency Communications Fund – Expenditures by Type

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Emergency Communications Fund – Facilities Maintenance

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

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	12,665	7,735	22,117	12,675	12,942	267	2.11%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	33,144	31,369	30,771	30,383	36,211	5,828	19.18%
Supplies & Materials	167	6	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	45,976	39,110	52,888	43,058	49,153	6,095	14.16%

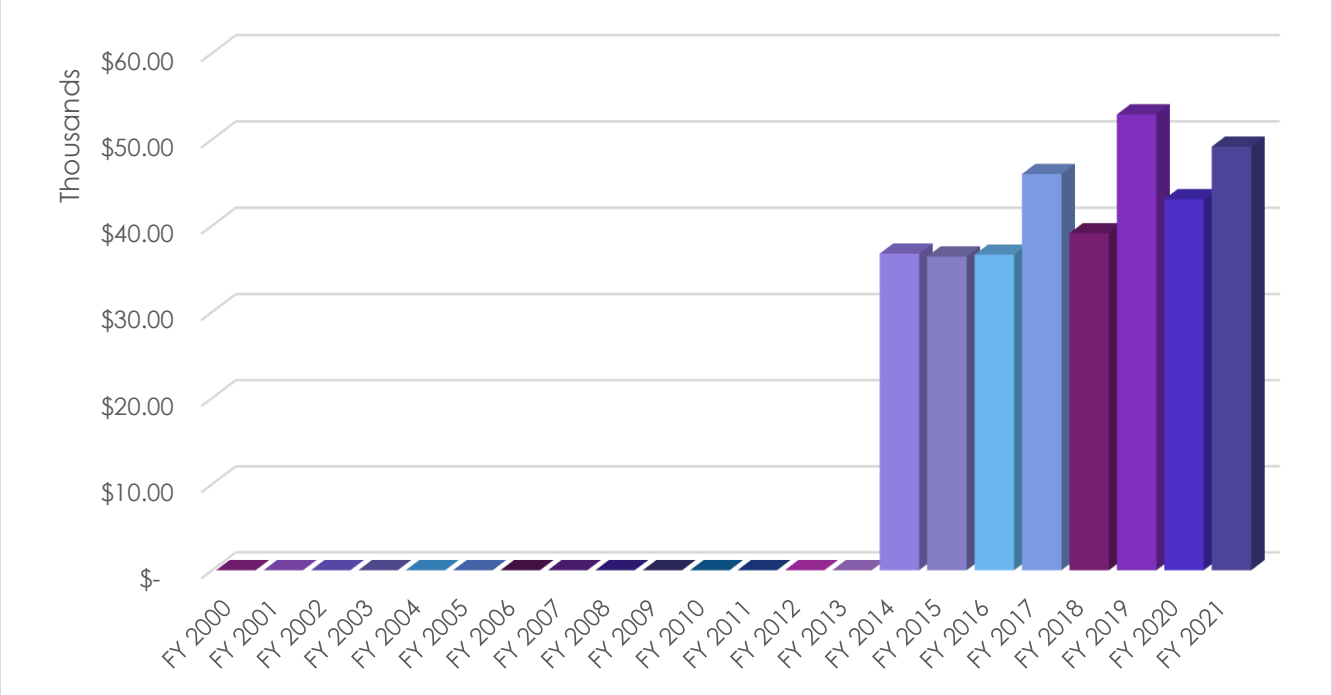


Figure 103 – Emergency Communications Fund – Facilities Maintenance – Expenditure History

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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 within Lowndes and Echols counties with complete, accurate, timely and quality dispatch services. The center also manages and operates the Public Safety Radio System with near 100% reliability.

Accomplishments:

- Successfully upgraded the new CAD system
- Upgraded the telephone system
- Out of 246,000 calls last year, only two resulted in founded complaints; however, none resulted in loss of life or property

Challenges:

- Changes in the CAD and telephone system, construction and changes in leadership in organizations served have made balancing workloads difficult, especially with the high degree of turnover

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	2,227,775	2,313,708	2,457,588	2,550,428	2,517,147	(33,281)	(1.30)%
Services & Contracts	312,123	258,120	200,322	250,746	207,462	(43,284)	(17.26)%
Fleet Rentals	38,044	5,480	56,372	71,531	36,077	(35,454)	(49.56)%
Utilities	19,552	6,465	6,202	5,074	5,922	848	16.71%
Supplies & Materials	23,558	23,287	19,283	18,410	27,710	9,300	50.52%
Capital Outlay	-	-	-	-	19,626	19,626	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,621,052	2,607,060	2,739,767	2,896,189	2,813,944	(82,245)	(2.84)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	38	41	41	41	42	41	42	41	-1

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Emergency Communications Fund – 911 Operations

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To answer 90% of 911 calls within 10 seconds Measure: % of calls answered within 10 seconds	97%	93%	95%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To maintain less than 5 founded complaints annually Measure: # of founded complaints	2	4	4	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services
Goal: To reduce turnover rate by 2% annually Measure: % turnover rate	9%	22.58%	12%	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To implement Text to 911 service Measure: % of 911 calls received via text	-	-	2%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services
Goal: To increase employee training Measure: # of training hours compared to previous year	-	-	+10%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services

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Emergency Communications – 911 Operations

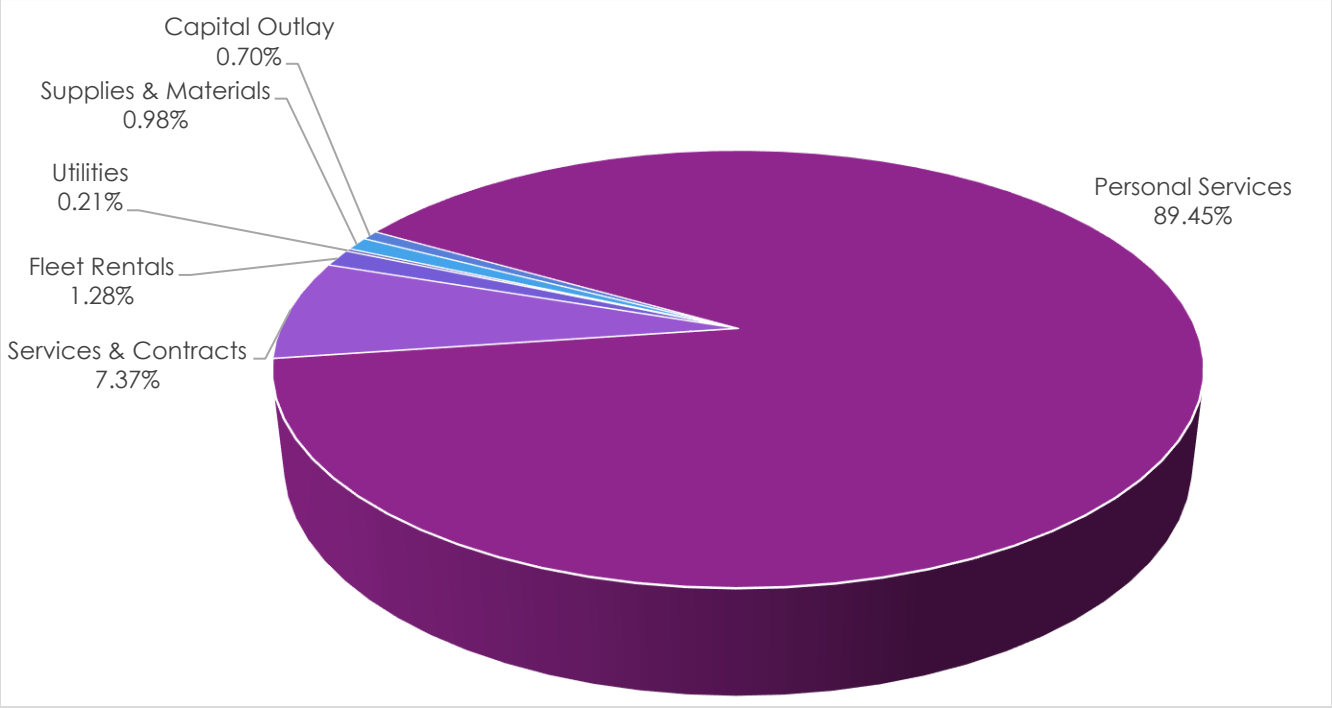


Figure 104 –Emergency Communications – 911 Operations – Expenditures by Type

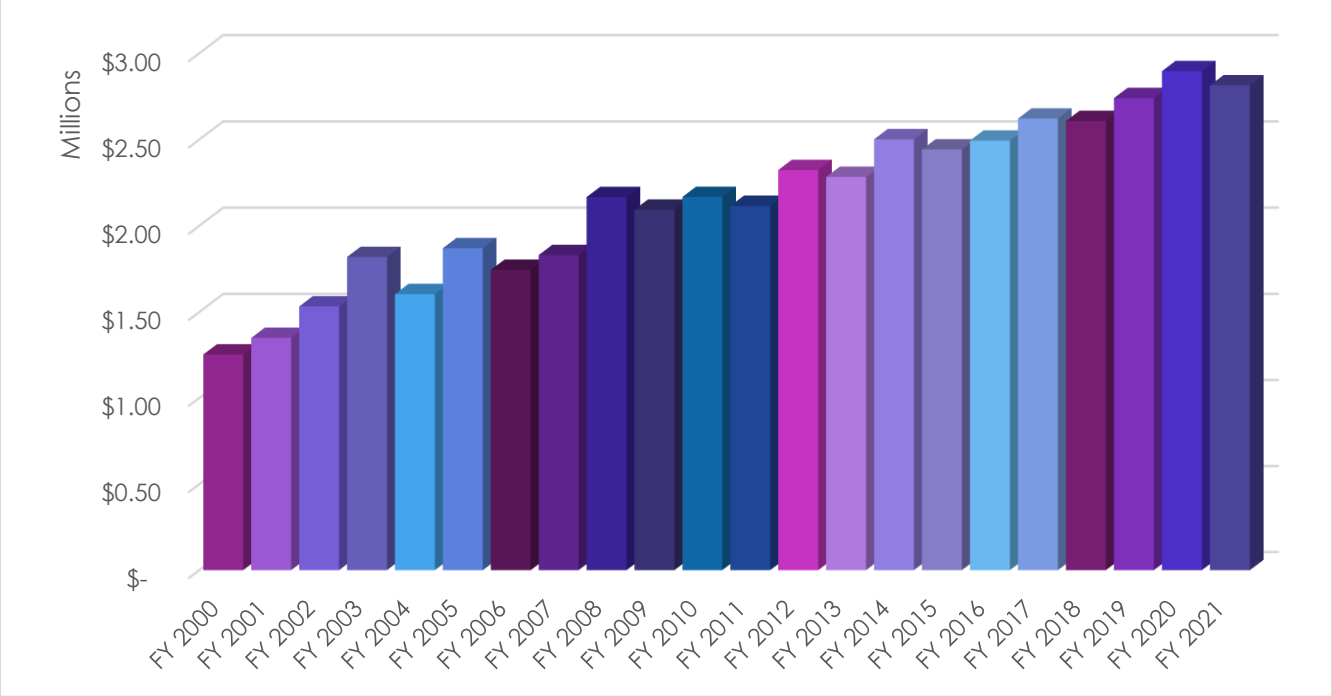


Figure 105 – Emergency Communications – 911 Operations – Expenditure History

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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 and Echols counties. Users of the system pay a share of the recurring costs based on the number and types of equipment they have on hand.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	587,689	694,185	807,737	769,560	714,392	(55,168)	(7.17)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	15,006	11,463	19,445	15,300	22,800	7,500	49.02%
Supplies & Materials	-	1,504	40,579	11,500	2,900	(8,600)	(74.78)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	602,695	707,152	867,761	796,360	740,092	(56,268)	(7.07)%

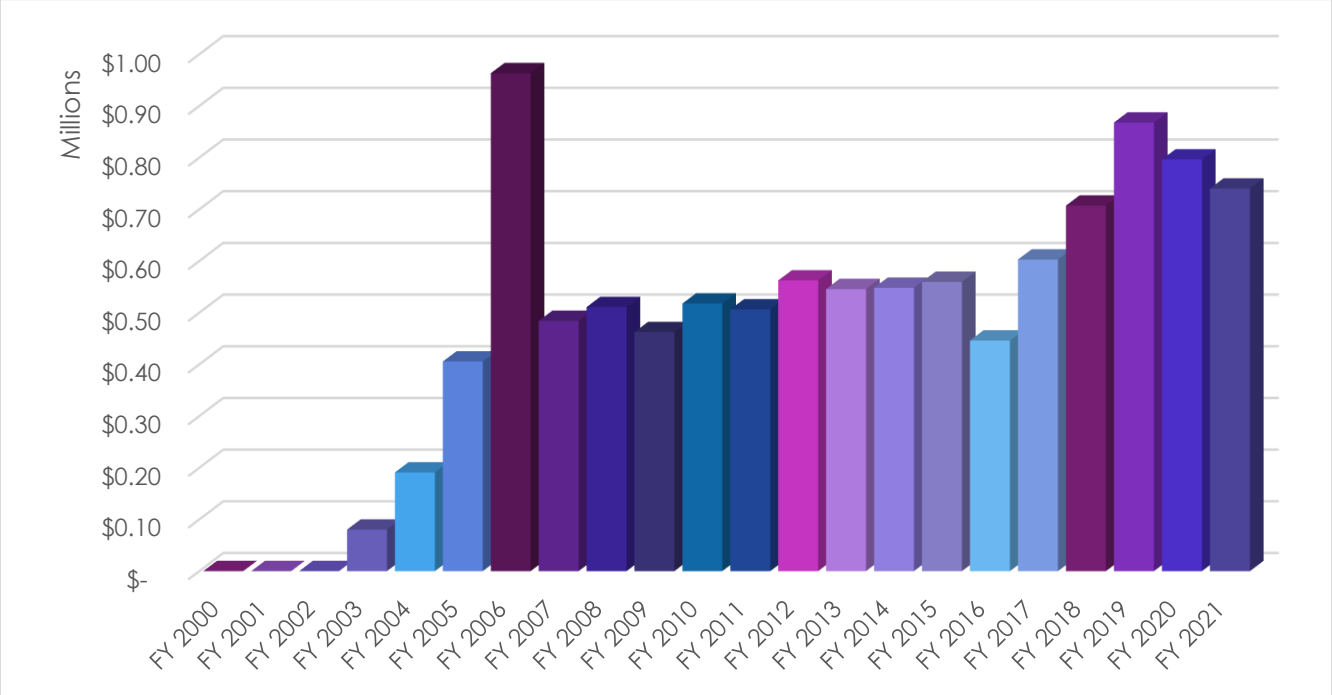


Figure 106 – Emergency Communications Fund – Public Safety Radio System– Expenditure History

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Victim/Witness Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Intergovernmental:							
City of Valdosta	51.4	55.7	47.4	50.0	40.0	40.0	(20.00)%
City of Hahira	13.3	30.9	34.4	17.0	30.0	30.0	76.47%
City of Lake Park	2.7	4.6	1.2	1.2	2.0	2.0	66.67%
City of Remerton	16.6	10.9	14.5	8.0	8.0	8.0	0.00%
	84.0	102.1	97.6	76.2	80.0	80.0	4.99%
Fines & Forfeitures:							
Fines – Magistrate	0.5	0.9	1.2	0.5	1.5	1.5	200.00%
Fines – State	116.1	94.2	196.9	135.0	115.0	115.0	(14.81)%
Fines – Superior	18.8	10.9	12.3	15.0	7.5	7.5	(50.00)%
	135.5	106.0	210.4	150.5	124.0	124.0	(17.61)%
Total Revenues	219.4	208.1	308.0	226.7	204.0	204.0	(10.01)%

Victim/Witness Fund Revenue Charts

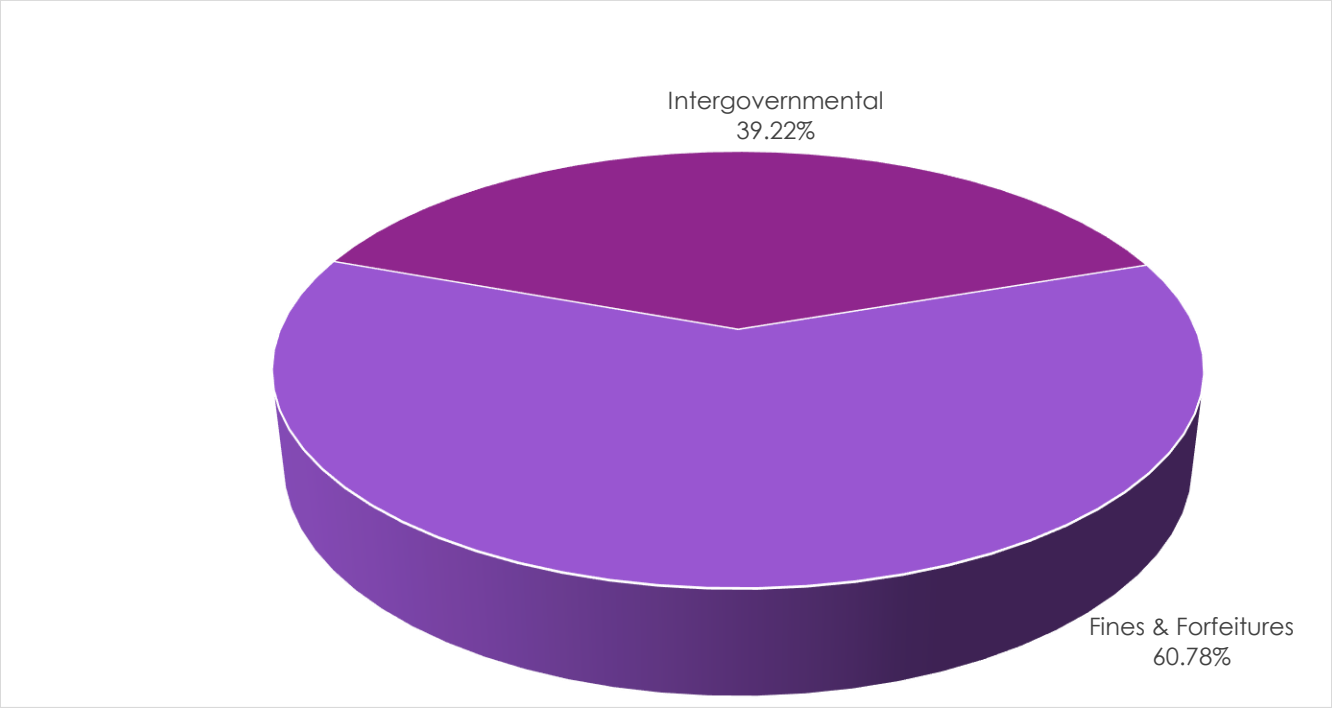


Figure 107 – Victim/Witness Fund - Revenues by Type

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Victim/Witness Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	8.1	11.5	10.6	11.0	11.0	11.0	0.00%
Life Insurance	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
Retirement	8.2	8.2	9.6	8.2	8.3	8.4	2.37%
Salaries	56.5	59.3	63.2	66.1	66.8	66.2	0.15%
Social Security	4.4	4.7	5.0	4.9	4.8	4.8	(0.58)%
Workers Compensation	0.5	0.4	0.4	0.4	0.4	0.2	(51.16)%
	77.9	84.2	88.9	90.8	91.5	90.9	0.05%
Services & Contracts							
Appropriations	121.0	121.0	121.0	121.0	121.0	121.0	0.00%
Contract – Other	2.8	3.0	3.3	3.4	0.7	0.7	(77.98)%
Ed & Train – Seminar	-	-	0.4	0.4	0.6	0.6	61.25%
Ed & Train – Travel	0.3	-	0.2	0.4	1.3	0.4	0.00%
Printing	0.4	-	0.2	0.3	1.0	0.3	0.00%
Uniforms	-	-	0.1	-	-	-	0.00%
	124.5	124.0	125.2	125.4	124.7	123.0	(1.90)%
Fleet Rentals:							
Technology Fleet	5.3	3.0	9.7	9.4	19.3	19.3	105.23%
	5.3	3.0	9.7	9.4	19.3	19.3	105.23%
Supplies & Materials:							
Office Supplies	0.8	-	0.9	1.0	1.9	0.8	(25.00)%
Small Tools & Equipment	0.3	-	0.6	-	-	-	0.00%
	1.1	-	1.5	1.0	1.9	0.8	(25.00)%
Total Expenditures	208.9	211.1	225.3	226.6	237.3	233.9	3.22%

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Victim/Witness Fund Expenditure Charts

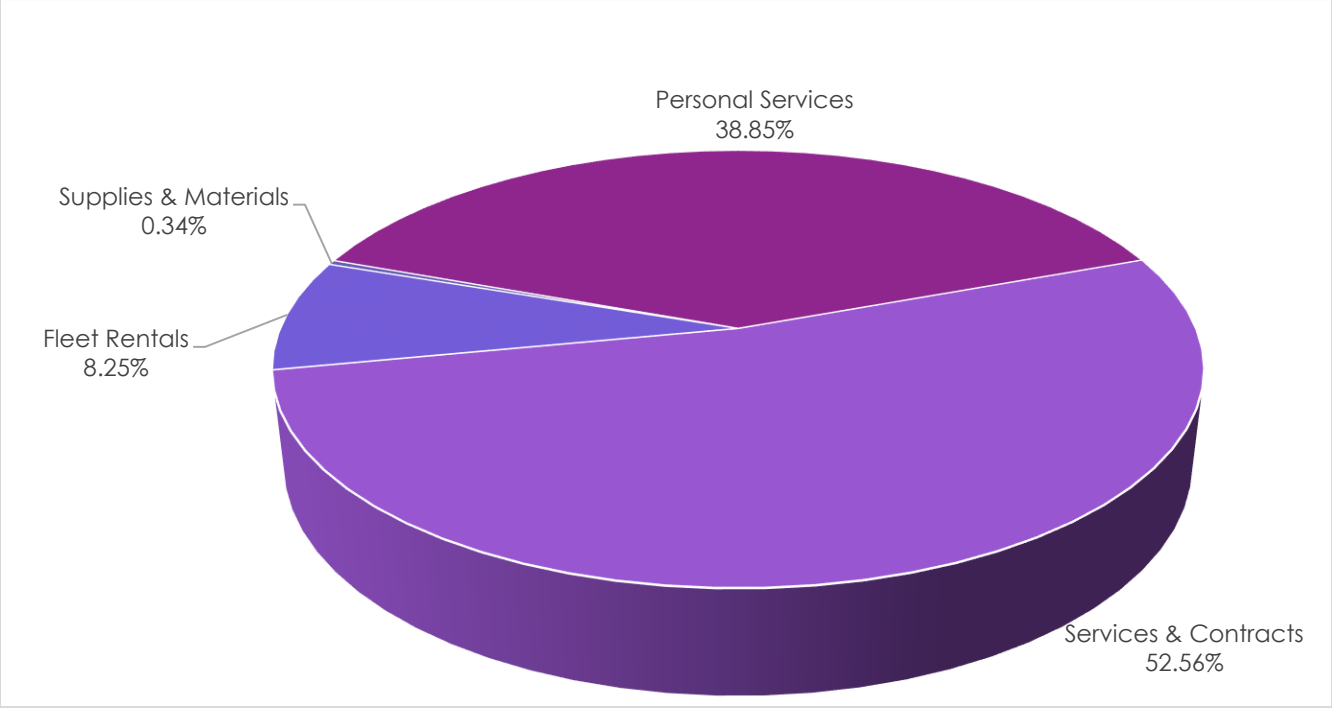


Figure 108 – Victim/Witness Fund – Expenditures by Type

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Victim/Witness Fund

The Victim/Witness funds are allocated to the District Attorney and are used for victim services. The District Attorney allocates a portion of those funds to the Solicitor's office as well. Revenues are from add-on fines for victim programs.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – V/W	87,943	90,139	104,258	105,629	112,923	7,294	6.91%
	208,942	211,138	225,257	226,629	233,922	7,293	3.22%

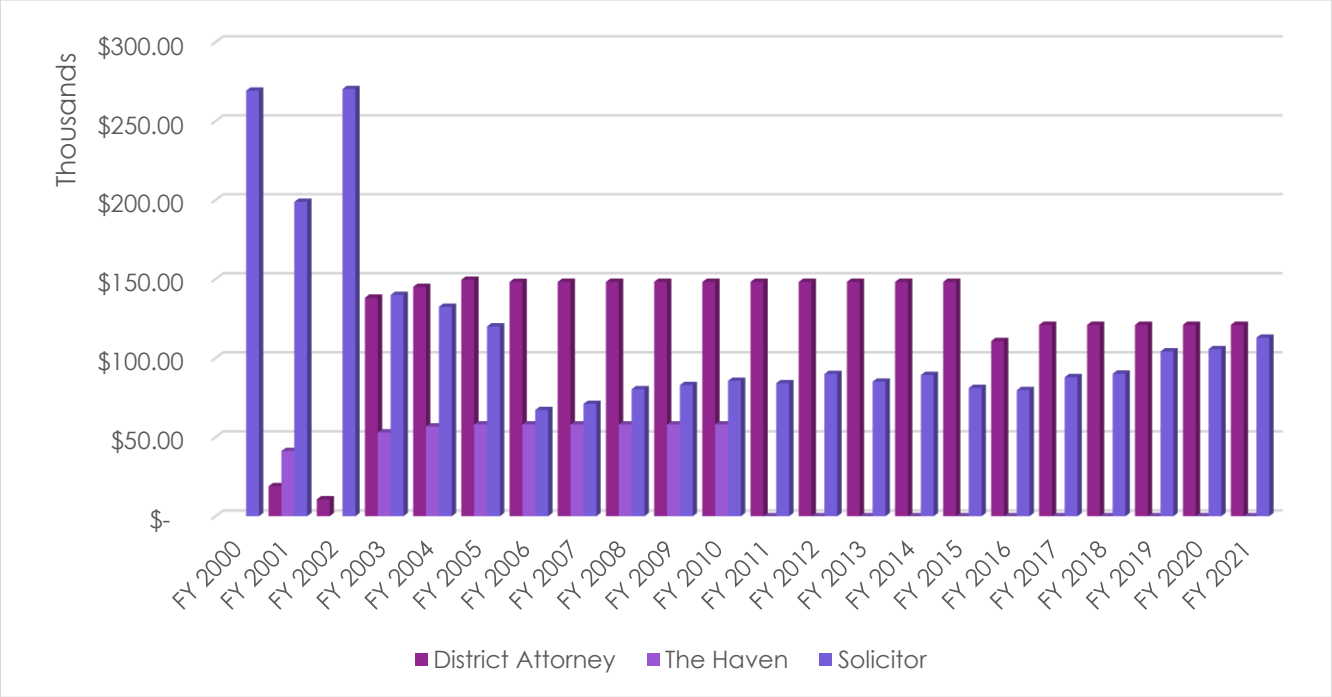


Figure 109 – Victim/Witness Fund – Expenditure History

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Special Services Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Taxes:							
Alcohol Excise	517.5	485.5	475.3	500.0	500.0	500.0	0.00%
Occupational	435.4	454.4	401.5	400.0	400.0	400.0	0.00%
Cable Franchise	119.1	58.3	147.6	100.0	110.0	110.0	10.00%
Insurance Premium	2,734.4	2,928.4	3,158.2	3,100.0	3,385.0	3,385.0	9.19%
Financial Institution	224.2	194.3	213.8	200.0	200.0	200.0	0.00%
Sanitation Franchise	47.0	31.2	40.3	40.0	30.0	30.0	(25.00)%
	4,077.5	4,152.2	4,436.7	4,340.0	4,625.0	4,625.0	6.57%
Licenses & Permits:							
Alcoholic Beverage	112.5	120.8	136.5	120.0	135.0	135.0	12.50%
Soil Control	-	-	1.6	-	-	-	0.00%
	112.5	120.8	138.1	120.0	135.0	135.0	12.50%
Charges for Service:							
Dasher – Fire	15.0	11.3	58.5	15.0	15.0	15.0	0.00%
Zoning	34.3	38.9	32.5	36.0	36.0	36.0	0.00%
	49.3	50.2	91.0	51.0	51.0	51.0	0.00%
Miscellaneous							
Insurance Reimb	26.4	-	24.7	-	-	-	0.00%
	26.4	-	24.7	-	-	-	0.00%
Operating Transfers:							
Transfers In – Accom	(200.0)	202.7	201.1	203.6	182.1	171.4	(15.79)%
	(200.0)	202.7	201.1	203.6	182.1	171.4	(15.79)%
Total Revenues	4,065.6	4,525.9	4,891.7	4,714.6	4,993.1	4,982.4	5.68%

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Special Services Fund Revenue Charts

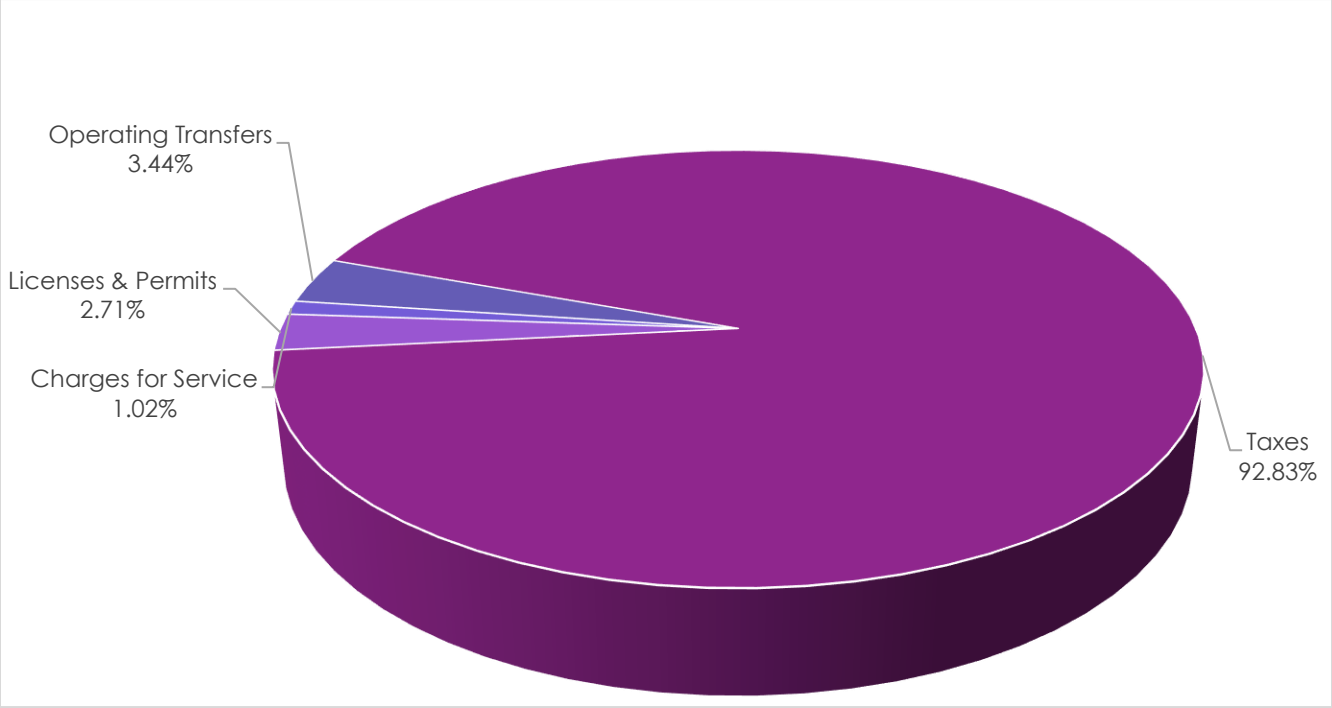


Figure 110 – Special Services Fund - Revenues by Type

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Special Services Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	215.0	304.0	298.2	297.0	291.5	297.0	0.00%
Life Insurance	2.6	2.5	2.4	2.7	2.7	2.7	(1.46)%
Other Employee Benefits	11.3	19.6	28.2	11.3	27.3	27.3	142.19%
Retirement	181.5	177.1	213.0	192.6	187.6	187.5	(2.66)%
Salaries	1,098.9	1,087.3	1,192.1	1,304.0	1,269.0	1,294.0	(0.77)%
Salaries – Volunteers	141.1	136.1	133.7	175.0	175.0	175.0	0.00%
Social Security	93.8	90.0	97.1	93.9	91.4	92.8	(1.19)%
Workers Compensation	40.8	26.8	29.0	30.2	30.7	14.8	(50.87)%
	1,784.8	1,843.4	1,993.6	2,106.7	2,075.2	2,091.0	(0.74)%
Services & Contracts							
Advertising	4.5	4.7	5.7	4.7	6.1	5.6	17.14%
Appropriations	303.2	855.8	882.6	1,032.2	1,030.8	980.8	(4.98)%
Contract – Other	107.9	143.0	125.2	142.4	141.2	136.8	(3.98)%
Contract – SGRC	69.3	69.9	69.9	70.4	70.3	70.3	(0.14)%
Dues – Professional	1.3	1.3	1.2	1.7	3.5	3.5	102.38%
Ed & Train – Seminar	2.2	3.8	2.3	8.0	6.7	4.4	(44.96)%
Ed & Train – Travel	3.6	(0.3)	5.7	6.3	9.8	4.6	(27.20)%
Facility Repair/Maint	13.3	21.0	19.6	15.7	24.1	10.0	(36.31)%
Fees – Organizations	0.4	2.1	0.1	-	-	-	0.00%
Firefighter Banquet	3.3	4.7	3.5	4.5	4.0	3.4	(24.44)%
Gasoline & Diesel Fuel	0.8	1.4	3.0	2.0	0.7	0.2	(90.00)%
Lubricants	0.1	-	-	-	0.5	-	0.00%
Other Equip Maint	12.7	5.4	14.7	5.3	18.4	18.4	250.86%
Postage & Shipping	0.1	-	0.7	-	0.1	-	0.00%
Printing	2.2	4.9	5.9	2.7	4.3	2.3	(14.81)%
Professional Services	1.3	0.6	-	150.7	170.7	170.7	13.27%
Rent/Lease	0.3	0.6	0.3	-	-	-	0.00%
Road Maint – Other	10.3	6.5	-	-	-	-	0.00%
Subscriptions	0.3	-	4.9	1.7	-	-	(100.00)%
Travel	0.1	0.3	1.1	0.7	0.4	0.4	(44.12)%
Uniforms	8.8	12.1	12.3	15.4	17.7	17.2	11.43%
Vehicle Repair/Maint	0.2	0.3	4.4	2.5	-	-	(100.00)%
	546.1	1,138.2	1,163.0	1,466.9	1,509.2	1,428.5	(2.62)%
Fleet Rentals:							
Fleet Rental	304.3	228.3	254.9	175.8	276.9	274.1	55.88%
Technology Fleet	22.6	11.9	10.2	9.3	10.6	10.6	13.89%
	326.9	240.1	265.0	185.1	287.4	284.6	53.77%

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Special Services Fund Expenditures by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Utilities							
Utilities – Cable TV	2.3	1.5	1.7	1.9	1.8	1.8	(4.46)%
Utilities – Cell Phones	8.0	9.7	13.7	10.8	15.1	15.1	40.51%
Utilities – Electricity	53.5	52.8	56.6	59.3	54.3	54.3	(8.52)%
Utilities – LP Fuel	7.4	18.2	9.4	11.4	5.7	5.7	(50.00)%
Utilities – Telephones	14.6	14.1	10.0	14.0	9.4	9.4	(32.75)%
Utilities – Water	1.6	1.7	1.7	1.7	1.7	1.7	1.49%
	87.4	98.1	93.0	99.0	88.0	88.0	(11.15)%
Supplies & Materials:							
Chemical Supplies	0.3	1.3	1.1	1.7	2.2	1.7	0.00%
Janitorial Supplies	2.2	2.7	1.5	2.7	2.3	2.3	(16.30)%
Office Supplies	3.0	2.4	2.5	2.4	2.4	1.9	(19.15)%
Program Supplies	9.4	12.7	19.5	22.5	27.9	22.5	0.00%
Safety Items	141.5	9.2	99.9	101.3	110.7	110.6	9.19%
Small Tools & Equip	169.6	784.2	353.8	106.3	106.2	103.4	(2.71)%
	326.0	812.6	478.2	236.9	251.6	242.4	2.34%
Capital Outlay:							
Other Capital Equip	-	-	19.7	117.0	361.5	111.5	(4.70)%
Rolling Stock	-	-	-	35.0	700.0	350.0	900.00%
	-	-	19.7	152.0	1,061.5	461.5	203.62%
Operating Transfers:							
Transfers Out – General	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total Expenditures	3,396.2	4,457.4	4,337.6	4,571.7	5,597.9	4,921.1	7.64%

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Special Services Fund Expenditure Charts

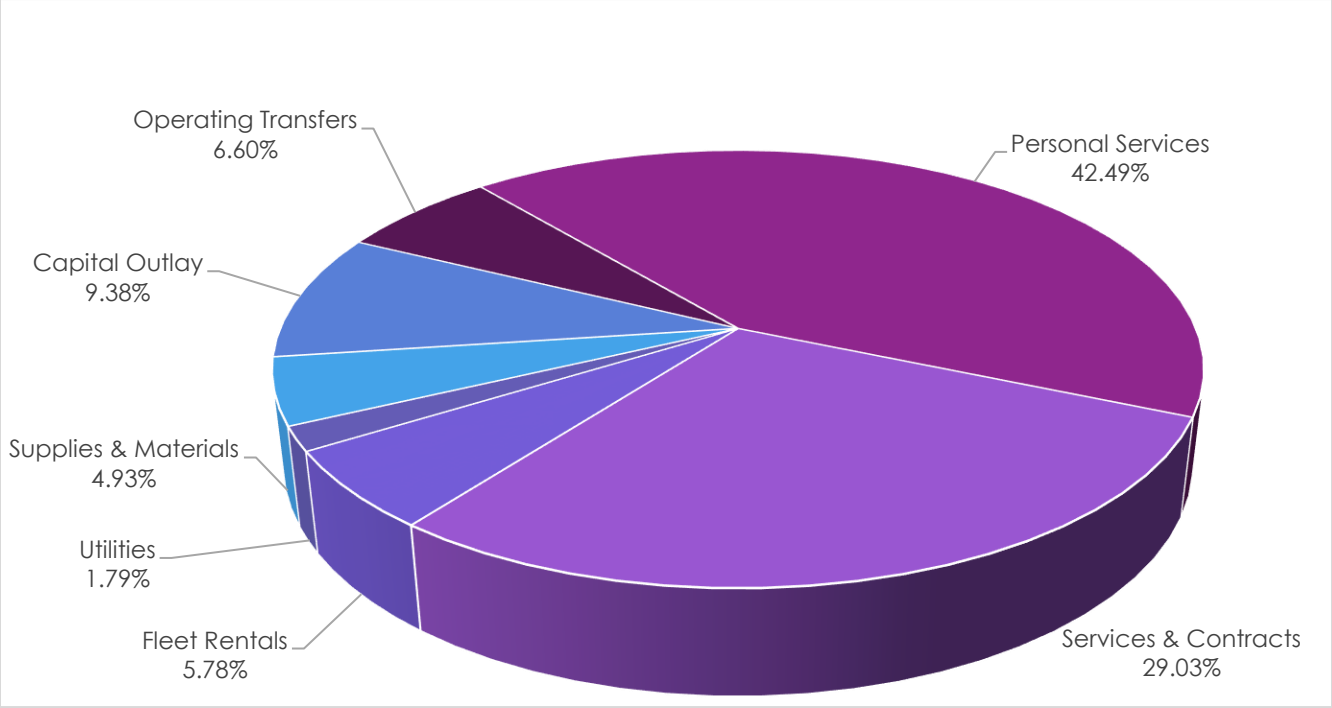


Figure 111 – Special Services Fund – Expenditures by Type

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Special Services Fund – Facilities Maintenance

The Facilities Maintenance division is part of the Public Works department and accounts for costs associated with maintaining the various fire stations. Prior to 2014, these costs were accounted for within the Fire Rescue budget.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	28,030	31,694	38,065	33,317	28,305	(5,012)	(15.04)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	77,036	86,538	77,583	86,375	71,060	(15,315)	(17.73)%
Supplies & Materials	226	261	223	200	200	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	105,292	118,493	115,871	119,892	99,565	(20,327)	(16.95)%

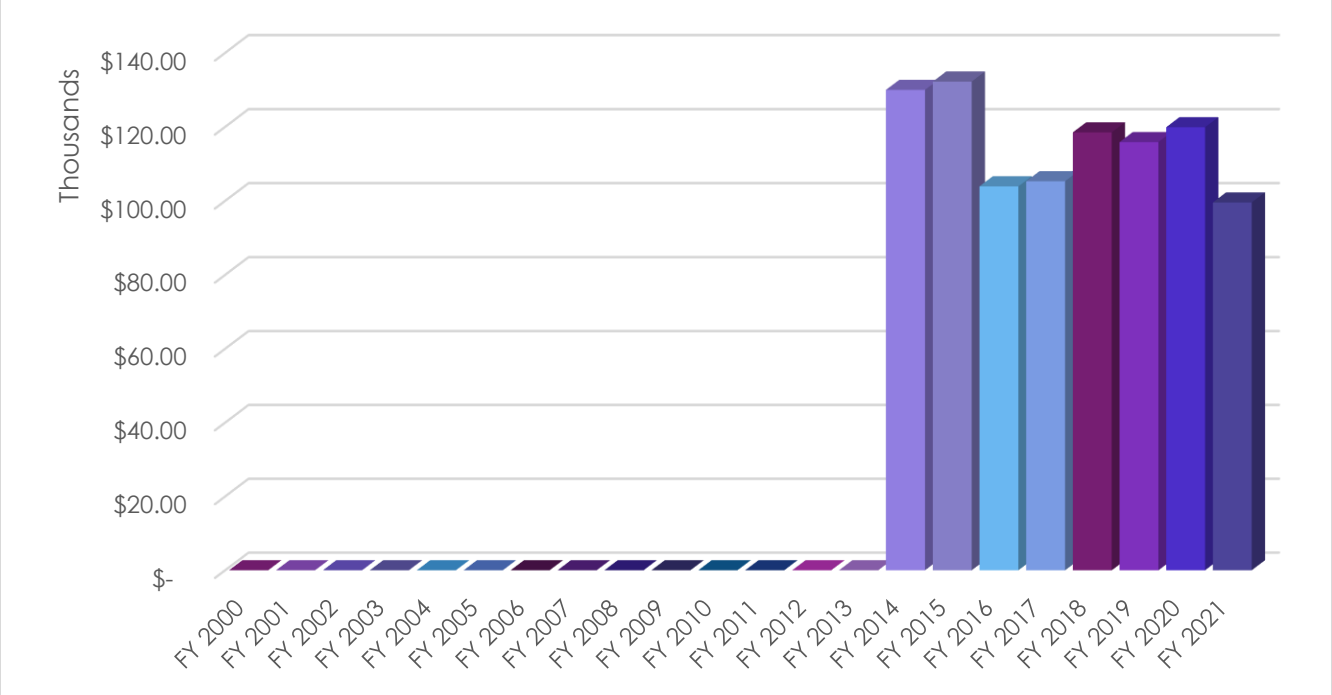


Figure 112 – Special Services Fund – Facilities Maintenance – Expenditure History

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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:

- Increased volunteer response by 300% from prior year
- Increased training hours completed by 47% from prior year
- Separated Fire Chief/EMA Director into two positions to better allocate time

Challenges:

- Slower response at certain times due to lack of manpower and volunteer response
- Plans to expand fire services were delayed due to COVID-19

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,332,645	1,361,399	1,354,654	1,294,114	1,362,429	68,315	5.28%
Services & Contracts	189,508	224,622	239,560	251,721	225,168	(26,553)	(10.55)%
Fleet Rentals	309,620	215,327	244,430	161,850	263,858	102,008	63.03%
Utilities	8,329	9,437	12,666	9,582	13,333	3,751	39.15%
Supplies & Materials	321,565	810,193	452,415	223,850	231,096	7,246	3.24%
Capital Outlay	-	-	19,731	152,000	461,500	309,500	203.62%
Debt Service	-	-	-	-	-	-	0.00%
	2,161,666	2,620,979	2,325,456	2,093,117	2,557,384	464,267	22.18%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	20	20	20	16.5	16.5	17	17	17	+0.5

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Special Services Fund – Fire Rescue

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To improve response time by 10% annually Measure: Average response time	11:05	12:30	10:00	COI: Citizen Safety and Quality of Life COIV: Efficient, Effective and Responsive Services
Goal: To increase public safety programs to better educate the public on fire prevention and safety Measure: # of public safety programs held	30	38	48	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services
Goal: To provide additional training to reduce loss of time incidents and improve effectiveness Measure: % reduction in loss of time incidents	(50.00)%	12%	50%	COI: Citizen Safety and Quality of Life COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services

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Special Services Fund – Fire Rescue

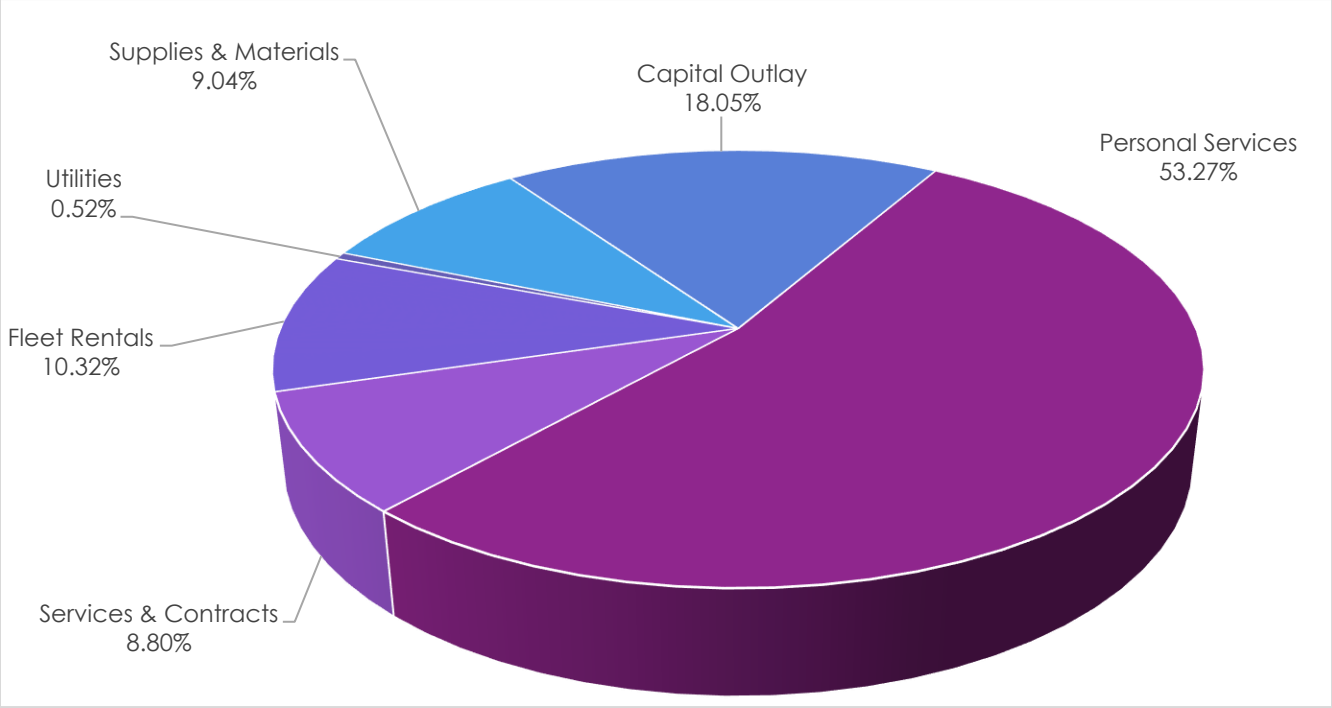


Figure 113 –Special Services Fund – Fire Rescue – Expenditures by Type

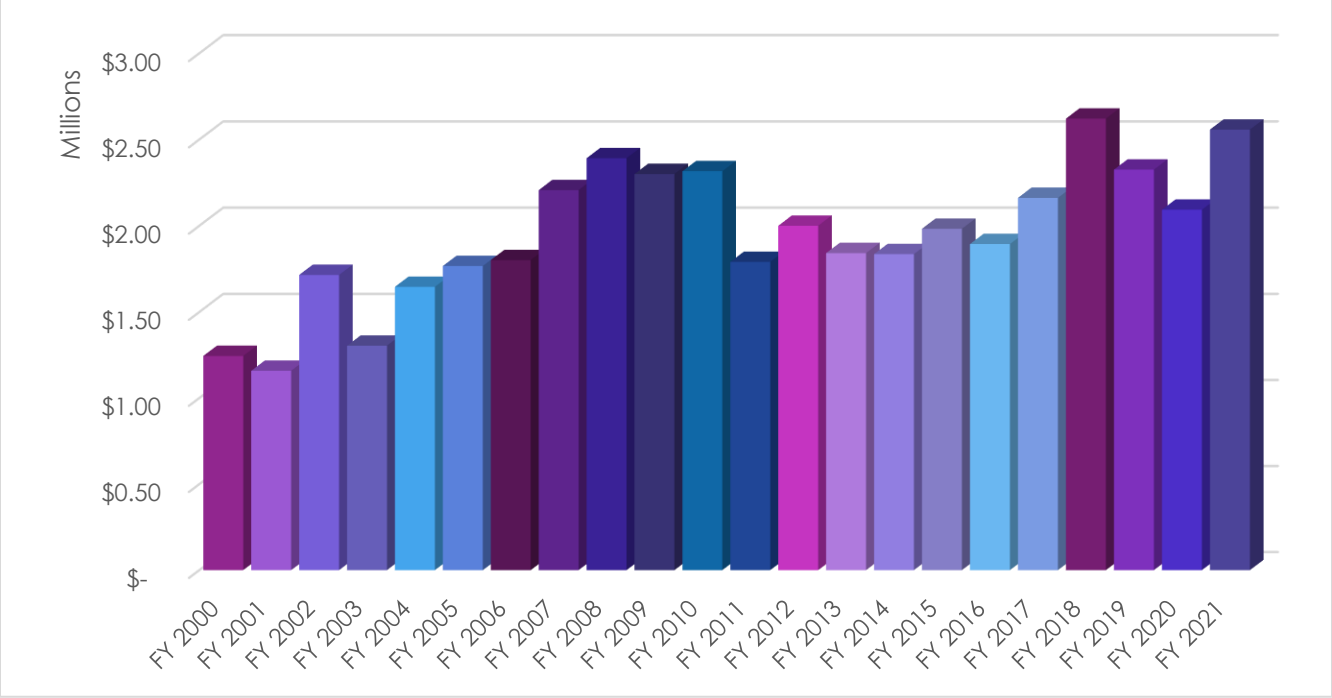


Figure 114 – Special Services Fund – Fire Rescue – Expenditure History

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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:

- Developed a WorkForce application with the Regional Commission to track Code Enforcement activity

Challenges:

- Increase in case load

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	190,651	301,258	283,347	(17,911)	(5.95)%
Services & Contracts	-	-	6,488	6,268	9,809	3,541	56.49%
Fleet Rentals	-	-	-	16,956	15,103	(1,853)	(10.93)%
Utilities	-	-	1,254	1,989	2,178	189	9.50%
Supplies & Materials	-	-	6,552	940	1,010	70	7.45%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	204,944	327,411	311,447	(15,964)	(4.88)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	-	-	-	4	4	4	4	4	-

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Special Services Fund – Code Enforcement

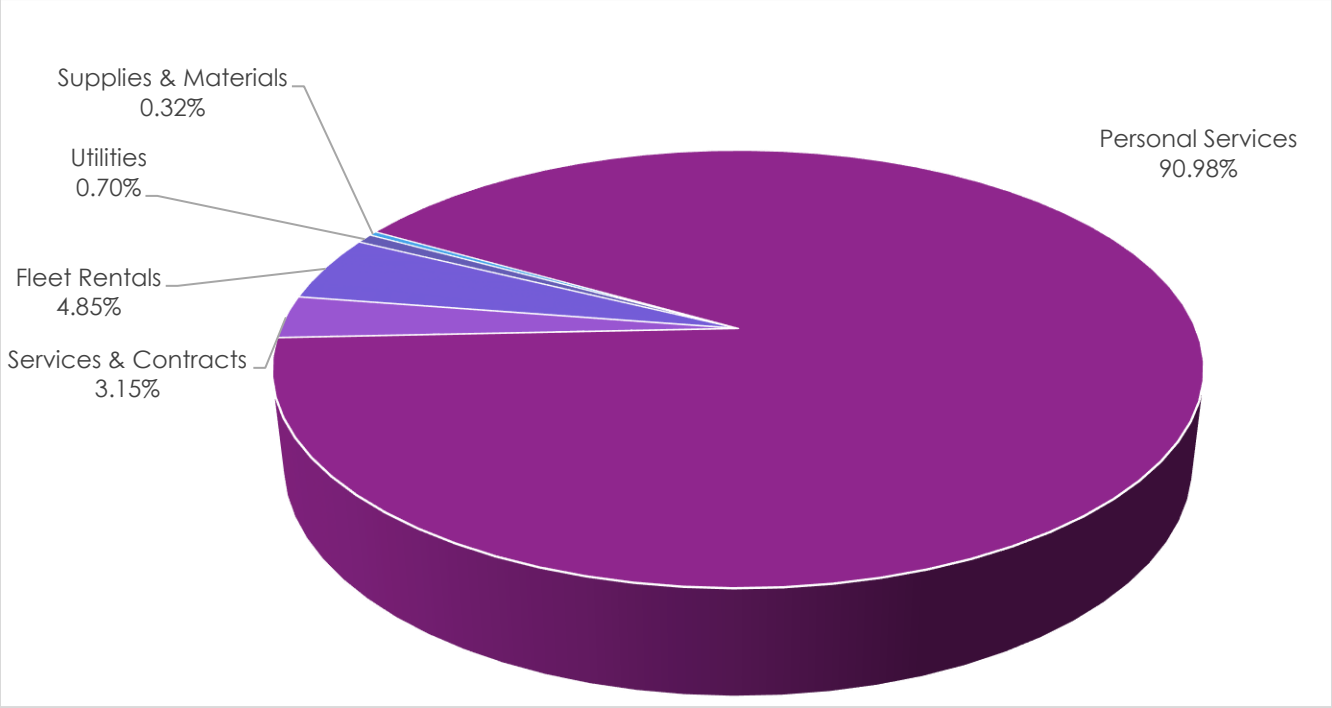


Figure 115 –Special Services Fund – Code Enforcement – Expenditures by Type

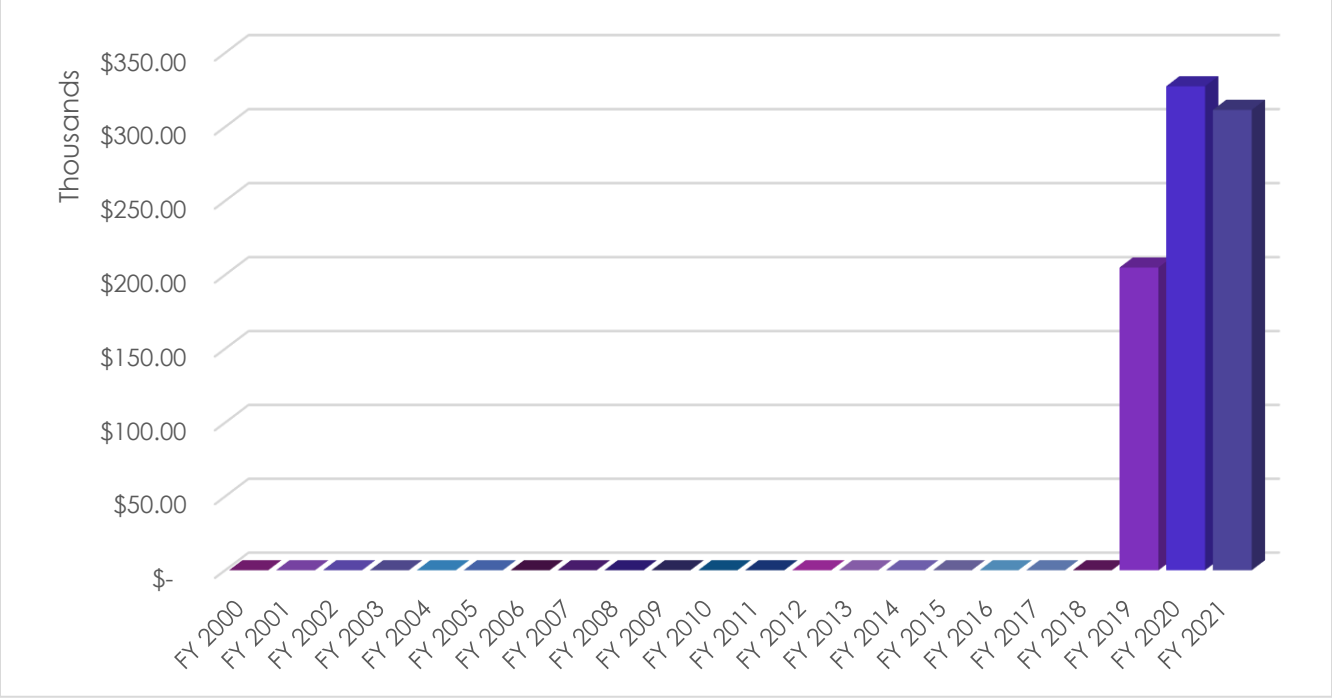


Figure 116 – Special Services Fund Code Enforcement – Expenditure History

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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.

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	60,312	63,739	64,583	62,322	60,561	(1,761)	(2.83)%
Services & Contracts	44,637	63,757	45,936	45,940	45,940	-	0.00%
Fleet Rentals	10,380	19,901	11,503	3,323	2,813	(510)	(15.35)%
Utilities	383	445	291	289	291	2	0.69%
Supplies & Materials	139	-	7,265	7,675	7,600	(75)	(0.98)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	115,851	147,841	129,577	119,549	117,205	(2,344)	(1.96)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	1	1	1	1	1	1	1	1	-

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Special Services Fund – Mosquito Control

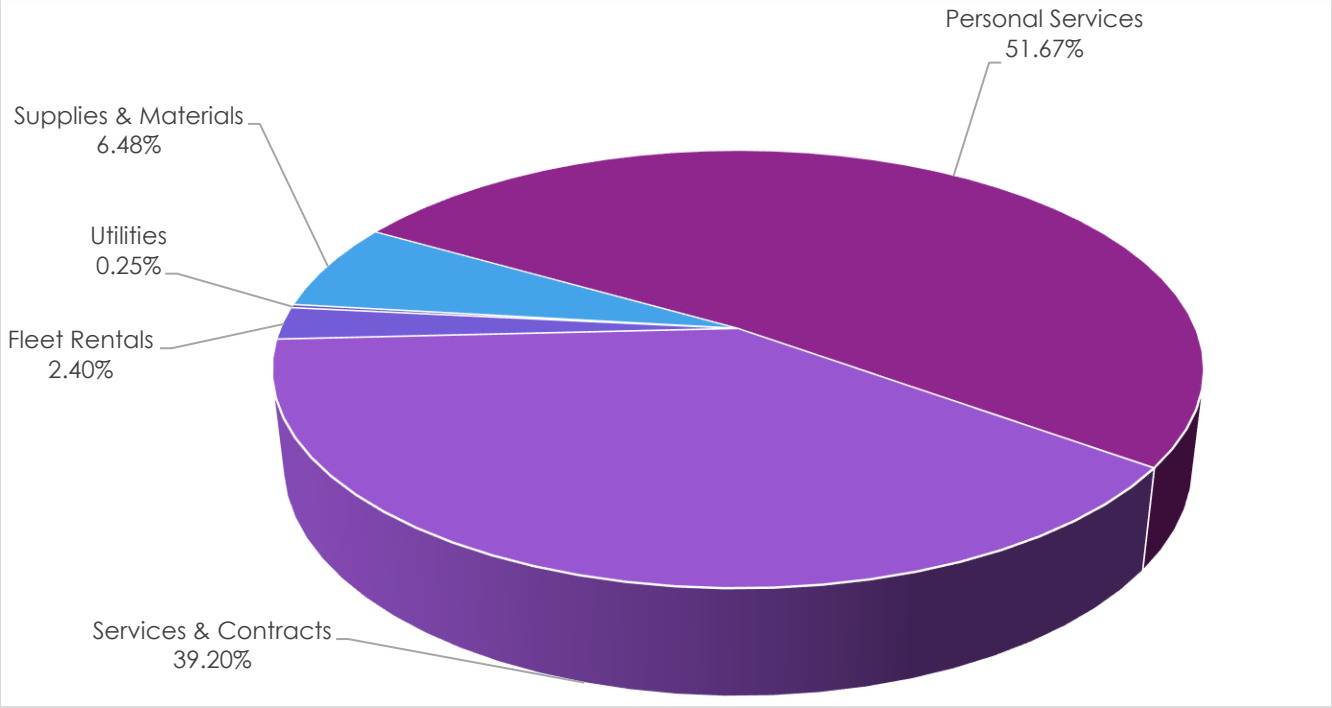


Figure 117 –Special Services Fund – Mosquito Control – Expenditures by Type

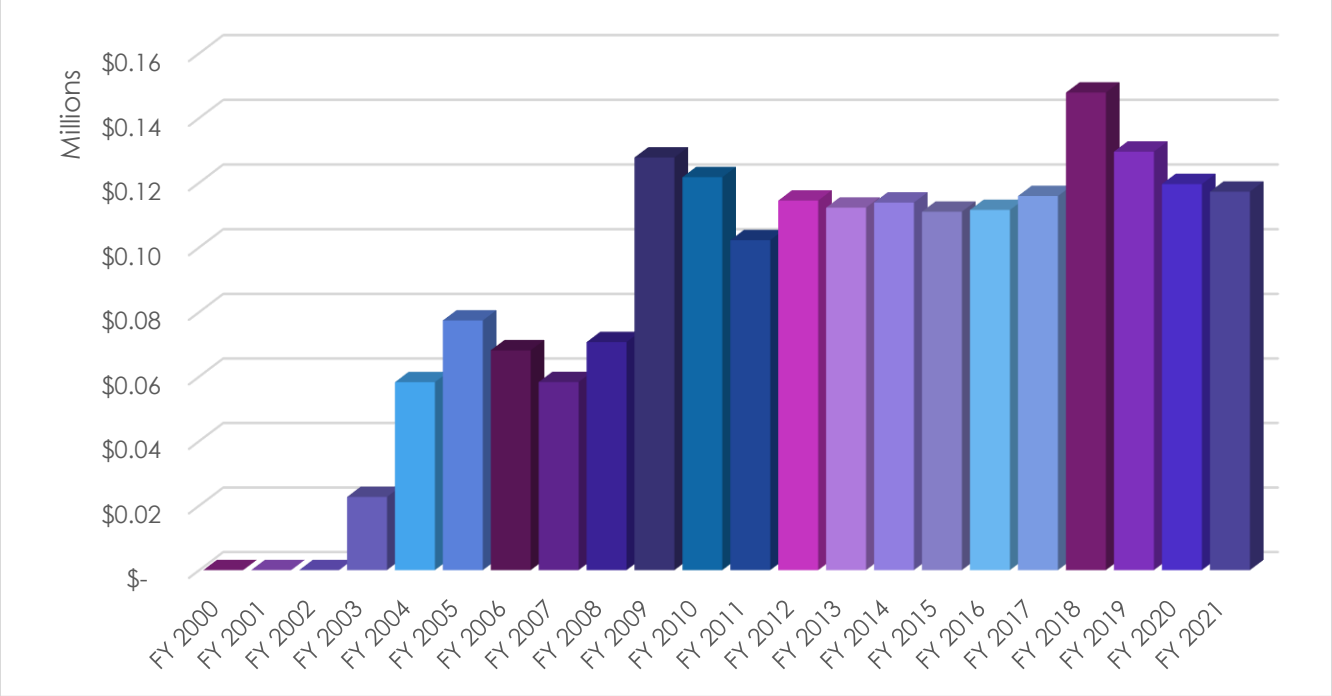


Figure 118 – Emergency Communications Fund – Mosquito Control– Expenditure History

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Special Services Fund – Planning/Zoning

The Planning/Zoning division was previous two separate departments. Planning provides support to internal and external customers largely regrading land use and special tax lighting districts. Planning 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). Zoning provides support on land use compliance to assure that private property is planned and developed consistent with the Greater Lowndes Comprehensive Plan. Zoning is also responsible for providing land use education and support to the general public.

Accomplishments:

- Successfully merged Planning and Zoning into one division, improving work flow and communication

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	180,468	195,211	131,688	209,434	384,709	175,275	83.69%
Services & Contracts	4,080	4,765	4,311	156,786	183,946	27,160	17.32%
Fleet Rentals	3,118	2,361	1,973	1,190	2,860	1,670	140.34%
Utilities	599	600	426	500	1,134	634	126.80%
Supplies & Materials	2,520	1,593	11,232	3,630	2,530	(1,100)	(30.30)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	190,786	204,531	149,629	371,540	575,179	203,639	54.81%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	2	2.5	2.5	2.5	2.5	2.5	1.5	5	+2.5

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Special Services Fund – Planning/Zoning

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To reduce the deficit in street lighting by 10% annually Measure: $ reduction in street lighting deficit	$(17,395)	$(15,656)	$(14,090)	COI: Citizen Safety and Quality of Life COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce the time for delivering subdivision review comments by 10% Measure: % reduction in days to review subdivision and deliver comments	50%	0%	0%	COIV: Efficient, Effective and Responsive Services
Goal: To deplete the list of pending zoning map corrections Measure: % of current list still pending review	29%	20%	5%	COII: Education of Citizens and Employees COIV: Efficient, Effective and Responsive Services

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Special Services Fund – Planning/Zoning

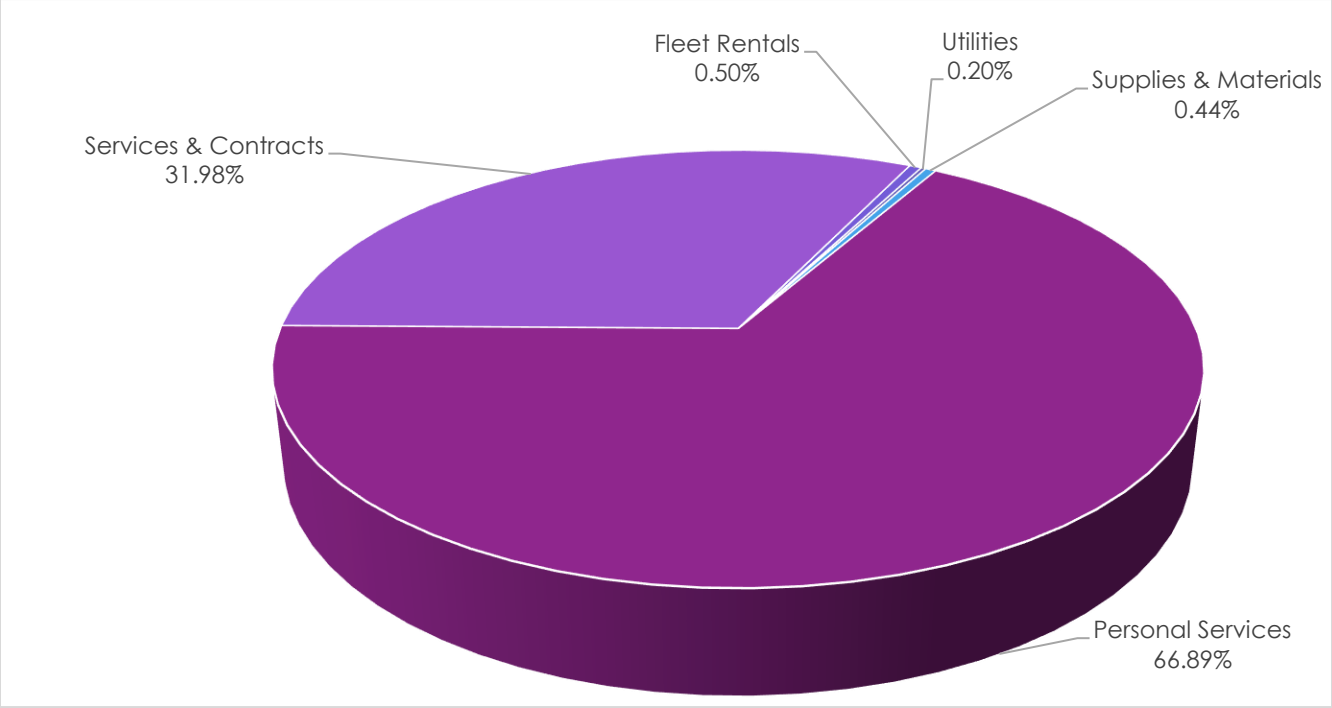


Figure 119 –Special Services Fund – Planning/Zoning – Expenditures by Type

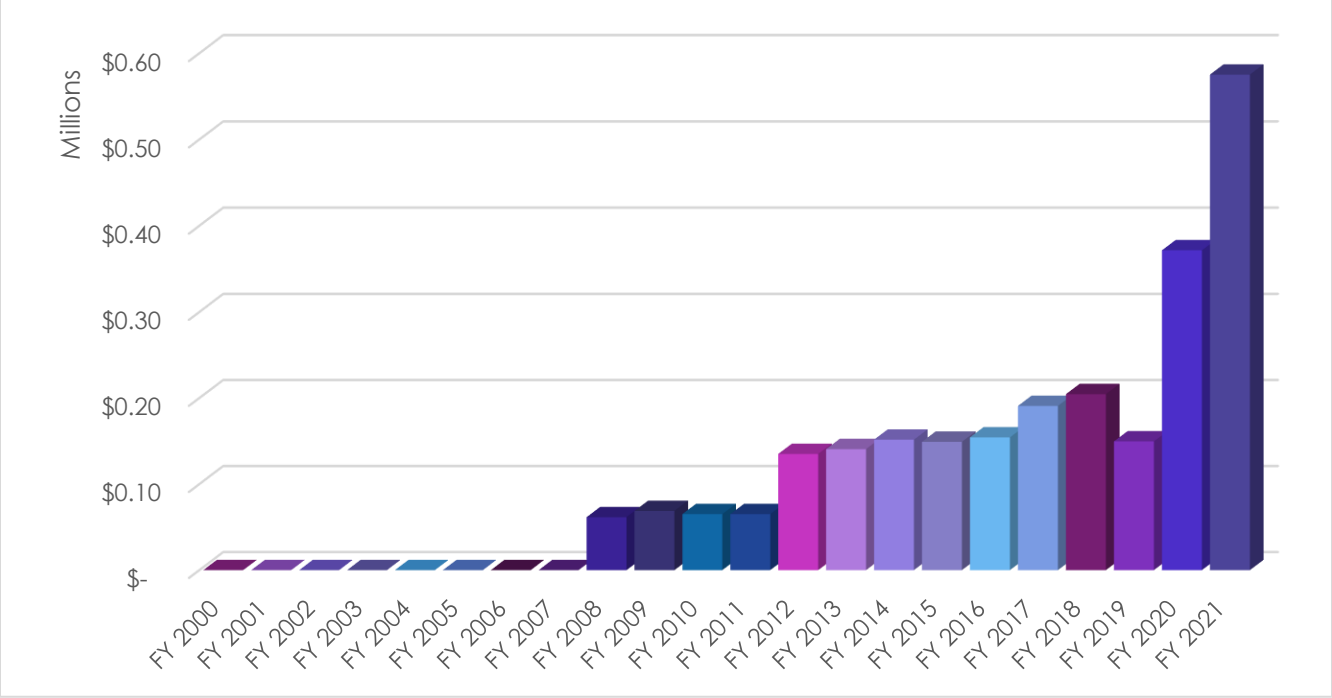


Figure 120 – Special Services Fund – Planning/Zoning – Expenditure History

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Special Services Fund Non-departmental

Expenditures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Contingency	10,544	3,270	14,635	150,000	100,000	(50,000)	(33.33)%
SGRC Dues	68,209	69,275	69,794	70,395	70,297	(98)	(0.14)%
Arts Commission	-	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	(17,914)	387,526	387,526	393,366	411,530	(18,164)	4.62%
Planning/MPO	11,994	13,921	15,924	15,525	15,500	(25)	(0.16)%
VALOR/GIS	198,150	259,442	261,608	265,281	268,009	2,728	1.03%
Zoning	226,626	237,134	267,606	250,595	-	(250,595)	(100.00)%
Operating Transfers	325,000	325,000	325,000	325,000	325,000	-	0.00%

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Water/Sewer Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Charges for Service:							
Credit Card Fees	-	-	-	-	80.0	80.0	100.00%
Water Usage	3,203.9	3,096.0	3,273.8	3,000.0	3,500.0	3,500.0	16.67%
Sewer Usage	2,657.8	2,697.4	2,850.7	2,650.0	3,100.0	3,100.0	16.98%
Service Fees	127.9	139.7	3.1	3.0	1.0	1.0	(66.67)%
Moody W/S Contract	241.5	355.9	377.1	360.0	400.0	400.0	11.11%
Other	-	8.0	13.5	8.0	8.0	8.0	0.00%
	6,231.1	6,297.0	6,518.1	6,021.0	7,089.0	7,089.0	17.74%
Miscellaneous:							
Utility Tax Districts	232.9	-	-	-	-	-	0.00%
Hay Contract	-	-	-	-	30.0	30.0	100.00%
Penalties	104.0	121.1	139.5	120.0	120.0	120.0	0.00%
Connection Fees	685.0	629.3	701.7	600.0	700.0	700.0	16.67%
Premiums on Bonds	32.7	30.1	27.5	25.0	25.0	25.0	0.00%
Miscellaneous	19.1	26.3	8.7	15.0	10.0	10.0	(33.33)%
	1,093.1	814.4	877.4	760.0	885.0	885.0	16.45%
Non-operating:							
Interest Income	203.5	3.0	4.3	6.0	4.5	4.5	(25.00)%
	203.5	3.0	4.3	6.0	4.5	4.5	(25.00)%
Operating Transfers:							
Transfers In – SPLOST	41.5	1,889.1	2,608.7	-	-	-	0.00%
	41.5	1,889.1	2,608.7	-	-	-	0.00%
Total Revenues	7,569.2	9,003.4	10,008.5	6,787.0	7,978.5	7,978.5	17.56%

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Water/Sewer Fund Revenue Charts

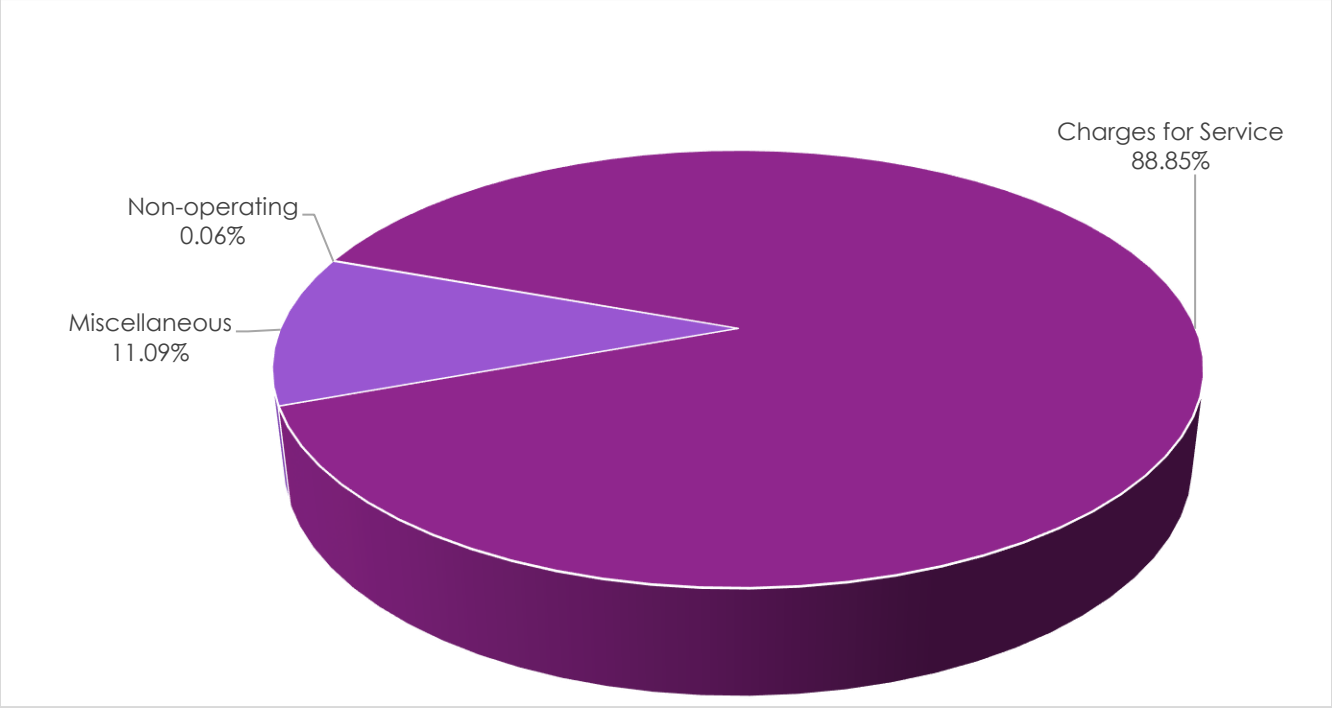


Figure 121 – Water/Sewer Fund - Revenues by Type

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Water/Sewer Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	170.5	477.1	399.1	264.0	308.0	286.0	8.33%
Life Insurance	3.6	2.1	2.1	2.2	2.5	2.4	7.12%
Retirement	162.1	167.2	830.1	150.1	169.1	155.5	3.62%
Salaries	849.3	888.2	992.9	1,012.8	1,141.2	1,070.6	5.70%
Social Security	61.3	63.4	71.4	73.2	82.4	77.0	5.18%
Workers Compensation	44.8	27.4	31.4	32.0	35.9	16.4	(48.64)%
	1,291.6	1,625.4	2,327.1	1,534.3	1,739.1	1,607.9	4.80%
Services & Contracts							
Advertising	0.3	0.5	0.9	0.4	0.4	0.4	0.00%
Appropriations	6.2	7.5	9.1	8.5	7.9	7.9	(6.58)%
Bad Debt Expense	30.0	62.5	49.1	15.0	15.0	45.0	200.00%
Collection Cost	0.4	0.1	0.1	0.4	0.4	0.2	(62.50)%
Contract – Georgia	22.8	22.0	22.1	22.3	24.0	23.2	4.04%
Contract – Other	28.1	51.1	142.7	71.7	95.1	85.7	19.57%
Credit Card Fees	-	-	-	-	80.0	80.0	100.00%
Depreciation Expense	1,176.5	1,179.5	1,214.8	1,000.0	1,000.0	1,200.0	20.00%
Dues – Professional	6.0	5.2	7.8	7.1	7.3	7.3	3.10%
Ed & Train – Seminar	4.5	2.2	3.8	3.5	4.3	2.5	(28.57)%
Ed & Train – Travel	2.4	0.7	1.5	3.5	4.3	2.5	(28.57)%
Facility Repair/Maint	5.7	0.6	2.0	2.5	7.5	3.5	40.00%
Fees – Organizations	-	-	-	0.3	1.5	0.1	(60.00)%
Medical Services	0.2	1.0	0.8	0.8	0.5	0.5	(33.33)%
Other Equip Maint	20.6	28.1	41.1	6.5	26.6	26.6	309.23%
Postage & Shipping	6.0	8.3	9.5	7.8	8.3	7.8	0.03%
Printing	0.4	0.7	0.1	0.5	0.3	0.3	(50.00)%
Professional Services	4.5	6.6	3.4	4.2	6.2	6.2	47.62%
Rent/Lease	12.5	11.8	2.9	5.0	7.8	7.8	55.72%
Travel	0.3	0.3	0.3	0.4	0.4	0.4	0.00%
Uniforms	4.8	4.4	3.5	2.9	3.8	2.9	0.00%
Utilities Testing	31.1	39.4	41.3	35.5	37.2	37.2	4.79%
Vehicle Repair/Maint	2.2	9.7	0.1	-	-	-	0.00%
WS Repair/Maint	284.6	219.8	1,122.7	798.3	951.0	951.0	19.14%
	1,650.0	1,662.1	2,679.6	1,996.8	2,289.7	2,498.8	25.14%
Fleet Rentals:							
Fleet Rental	140.0	143.8	121.7	135.1	141.1	138.6	2.55%
Technology Fleet	14.2	23.3	25.4	21.8	24.0	24.0	10.06%
	154.2	167.1	147.1	156.9	165.1	162.6	3.59%

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Water/Sewer Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Utilities:							
Utilities – Cell Phones	11.5	11.8	10.8	10.5	11.4	11.4	8.37%
Utilities – Electricity	519.3	527.7	526.5	530.0	518.6	518.6	(2.16)%
Utilities – LP Fuel	2.2	1.1	3.6	4.0	3.0	3.0	(25.00)%
Utilities – Telephones	1.7	1.8	2.1	1.8	3.1	3.1	77.26%
Utilities – Water	28.7	41.7	33.9	30.4	29.0	29.0	(4.61)%
	563.3	584.2	576.9	576.6	565.0	565.0	(2.02)%
Supplies & Materials:							
Chemical Supplies	227.2	360.6	375.4	358.5	358.5	358.5	0.00%
Janitorial Supplies	1.6	2.2	2.2	3.6	4.0	4.0	12.22%
Office Supplies	9.5	7.9	11.7	7.2	10.8	8.8	22.64%
Program Supplies	-	-	0.1	5.0	4.6	4.5	(10.00)%
Safety Items	1.2	4.3	3.9	3.6	3.3	3.3	(7.85)%
Small Tools & Equip	11.8	37.4	18.6	16.8	18.8	18.8	12.24%
WS Pumps/Meters	446.1	425.9	875.5	507.6	929.1	607.0	19.58%
WS Repair Supplies	213.5	99.5	58.3	58.5	91.5	81.5	39.32%
	910.9	937.7	1,345.6	960.7	1,420.6	1,086.5	13.09%
Capital Outlay:							
Capital Outlay Dist	(40.2)	(936.9)	-	(92.0)	(92.0)	(263.5)	186.43%
New Construction	10.3	471.8	(604.8)	-	64.5	64.5	100.00%
Other Capital Equip	-	-	-	92.0	199.0	199.0	116.30%
Professional Services	31.2	337.2	0.7	-	-	-	0.00%
Rolling Stock	-	173.5	-	-	22.0	-	0.00%
	1.3	45.6	(604.1)	-	193.5	-	0.00%
Debt Service:							
Amortization – Bond	56.5	53.5	50.3	55.0	55.0	50.0	(9.09)%
Bond – Insurance/Fees	0.4	17.7	0.4	9.0	9.0	1.0	(88.89)%
	56.9	71.2	50.7	64.0	64.0	51.0	(20.31)%
Non-operating:							
Bond Interest	159.7	146.2	130.0	145.0	145.0	130.0	(10.34)%
Other Interest	21.7	10.4	6.9	18.0	18.0	7.5	(58.33)%
	181.4	156.6	136.9	163.0	163.0	137.50	(15.64)%
Operating Transfers:							
Transfers Out – General	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%
Total Expenses	5,259.6	5,699.9	7,109.8	5,902.4	7,050.0	6,559.2	11.13%

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Water/Sewer Fund Expense Charts

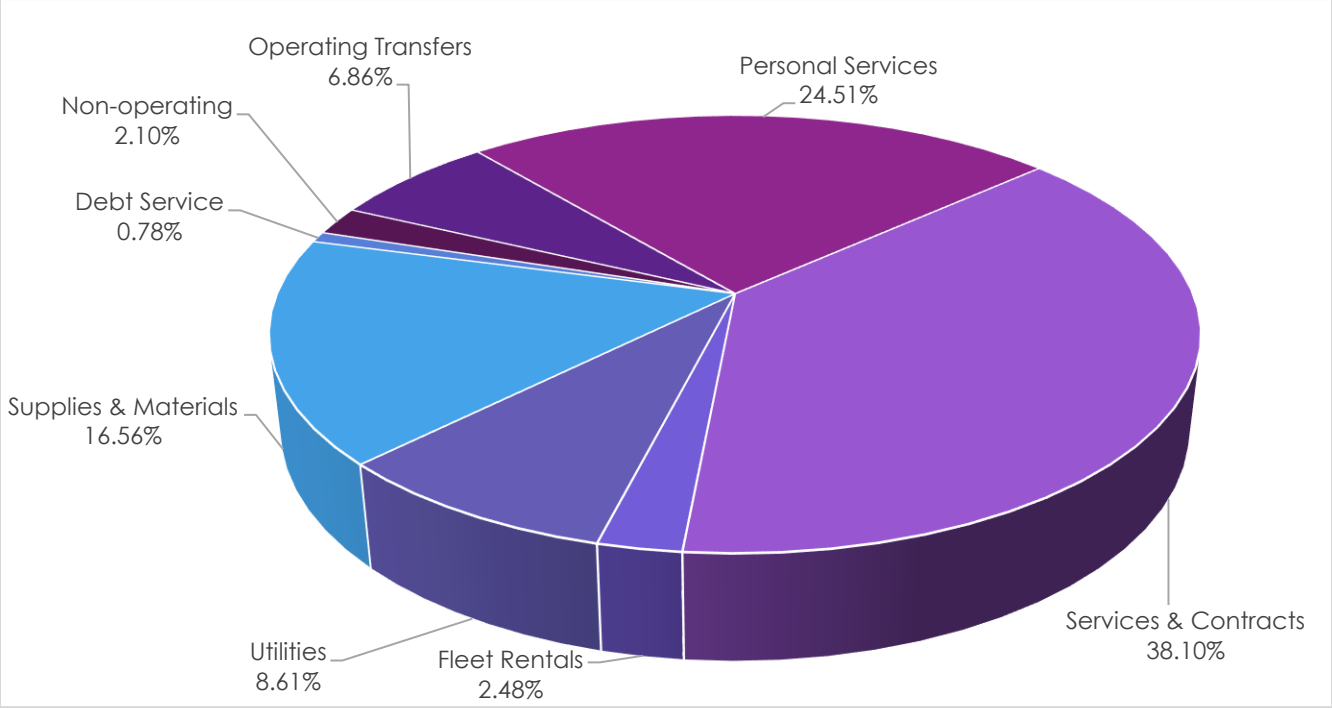


Figure 122 – Water/Sewer Fund – Expenses by Type

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Water/Sewer Fund – Facilities Maintenance

The Facilities Maintenance division is part of the Public Works department and accounts for costs associated with maintaining the Utilities office in Lake Park. Prior to 2014, these costs were accounted for within the Water/Sewer Operations budget.

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	14,495	7,414	6,792	12,002	9,502	(2,500)	(20.83)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	551,850	572,321	566,098	566,150	553,652	(12,498)	(2.21)%
Supplies & Materials	-	-	18	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	566,346	579,375	572,907	578,152	563,154	(14,998)	(2.59)%

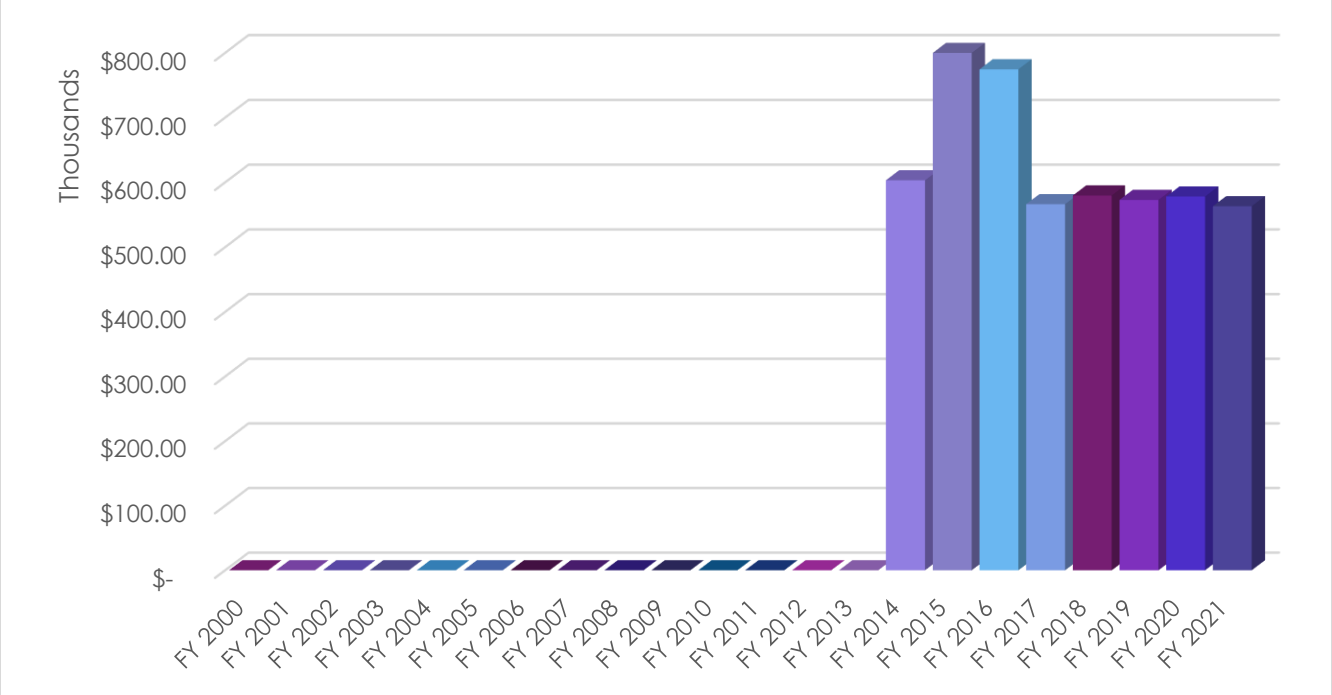


Figure 123 – Water/Sewer Fund – Facilities Maintenance – Expense History

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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 areas served by the County. The department operates and maintains all distribution and collection systems incident free and meets or exceeds 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:

- Completed interconnection of Spring Creek and North Lowndes, adding additional water capacity to North Lowndes and reducing reliance on the City of Valdosta for backup
- Continuing to switch all manual read meters to drive by

Challenges:

- Turnover rate

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	1,230,767	1,396,515	2,013,292	1,328,650	1,404,704	76,054	5.72%
Services & Contracts	1,627,014	1,617,779	2,662,135	1,962,148	2,462,731	500,583	25.51%
Fleet Rentals	154,235	153,240	134,485	142,453	149,167	6,714	4.71%
Utilities	9,861	9,820	8,873	8,738	9,258	520	5.95%
Supplies & Materials	891,853	900,695	1,302,907	900,320	1,030,000	129,680	14.40%
Capital Outlay	(40,228)	(763,392)	(604,772)	-	-	-	0.00%
Debt Service	56,885	71,181	50,706	64,000	51,000	(13,000)	(20.31)%
	3,930,387	3,385,838	5,567,626	4,406,309	5,106,860	700,551	15.90%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	20	20	20	21	21	21	25	23	+2

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Water/Sewer Fund – Water/Sewer Operations

Performance Measures	FY 2019	FY 2020	FY 2021	Commission Goals
Goal: To upgrade and modernize the wastewater plant to meet the increasing demands of the permit Measure: % of work completed	60%	90%	100%	COIV: Efficient, Effective and Responsive Services
Goal: To connect and loop the distribution system on the north and south sides Measure: % of work completed	0%	25%	50%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Services
Goal: To reduce loss of time incidents Measure: # of loss of time incidents	0	0	0	COI: Citizen Safety and Quality of Life COIII: Financial Strength
Goal: To upgrade the Coleman Rd Lift Station/Force Main Measure: % of work completed	0%	40%	100%	COIII: Financial Strength COIV: Efficient, Effective and Responsive Service
Goal: To contract for and complete water tank maintenance at North Lowndes Measure: % of work completed	0%	50%	50%	COIV: Efficient, Effective and Responsive Services

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Water/Sewer Fund – Water/Sewer - Operations

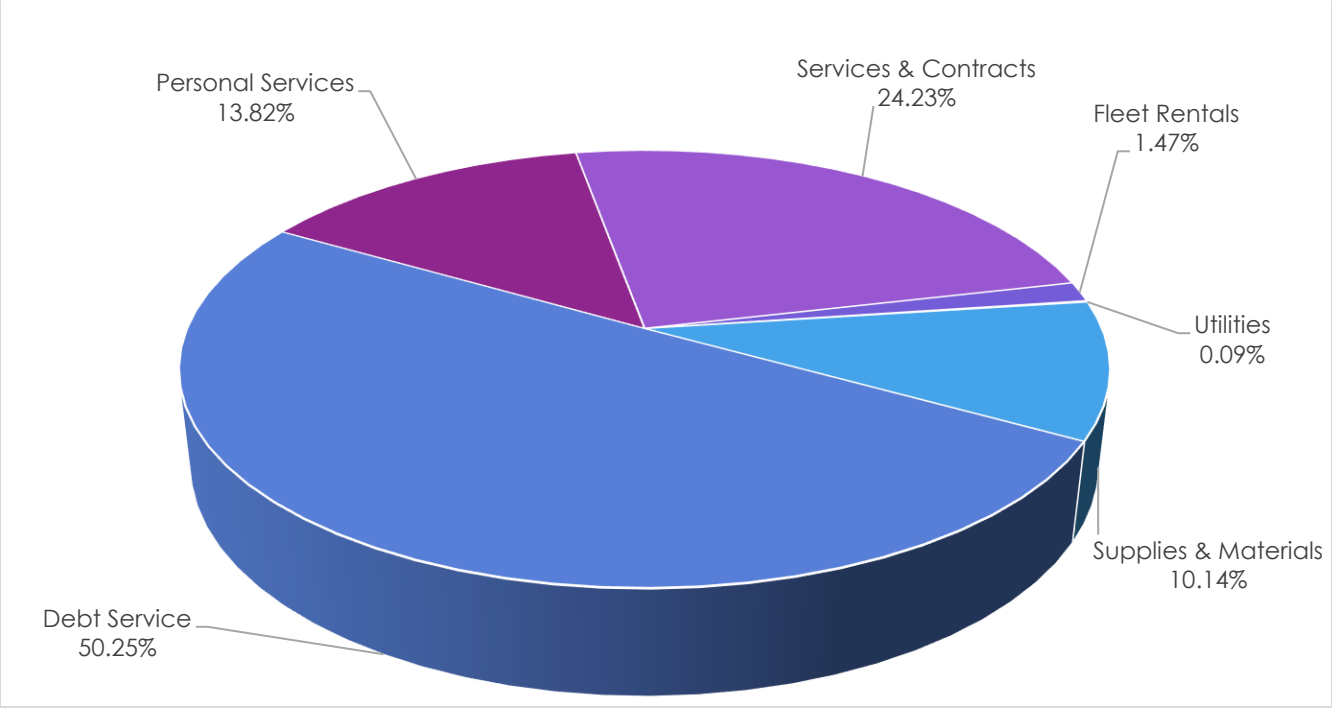


Figure 124 –Water/Sewer Fund – Water/Sewer Operations – Expenses by Type

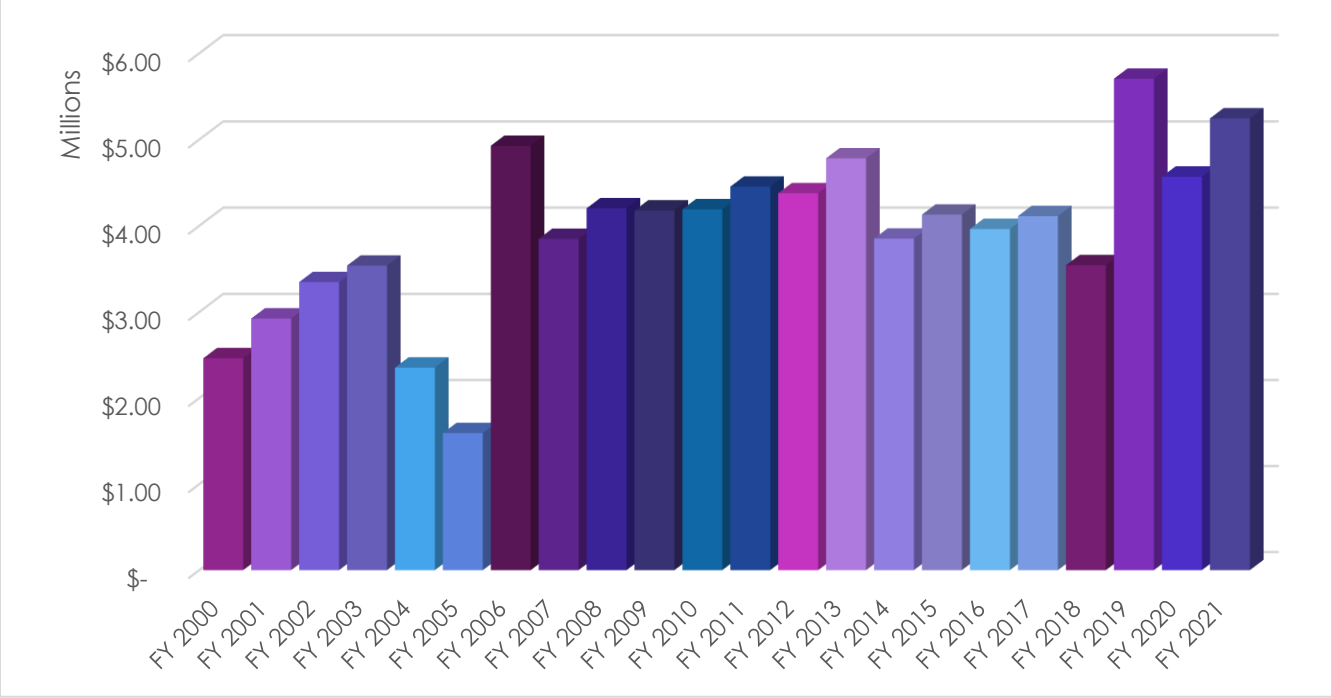


Figure 125 – Water/Sewer Fund – Water/Sewer Operations – Expense History

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Water/Sewer Fund – Water/Sewer - Moody

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

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	60,839	228,845	313,792	205,673	203,195	(2,478)	(1.20)%
Services & Contracts	8,522	36,950	10,706	22,610	26,562	3,952	17.48%
Fleet Rentals	-	13,844	12,638	14,474	13,393	(1,081)	(7.47)%
Utilities	1,606	2,034	1,902	1,739	2,096	357	20.53%
Supplies & Materials	19,017	37,013	42,666	60,395	56,455	(3,940)	(6.52)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	89,985	318,686	381,704	304,891	301,701	(3,190)	(1.05)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	-	3	3	3	3	3	3	3	-

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Water/Sewer Fund – Water/Sewer - Moody

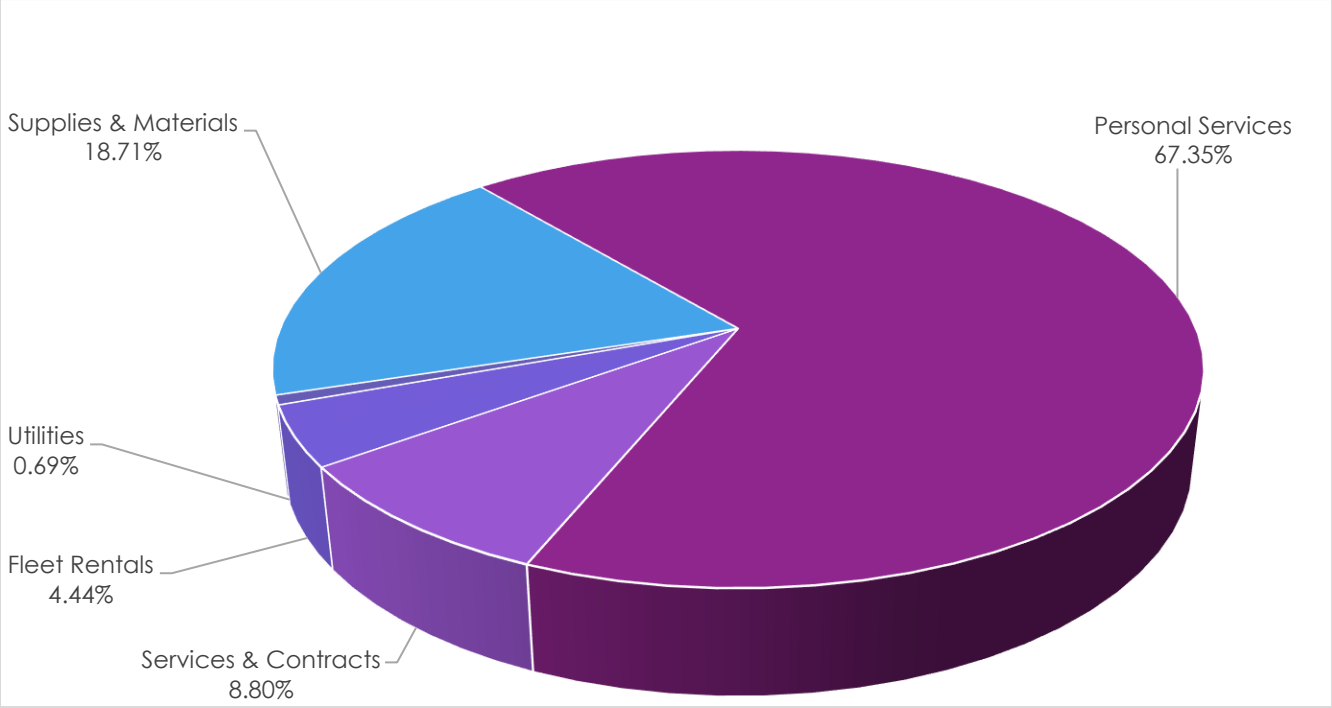


Figure 126 –Water/Sewer Fund – Water/Sewer Moody – Expenses by Type

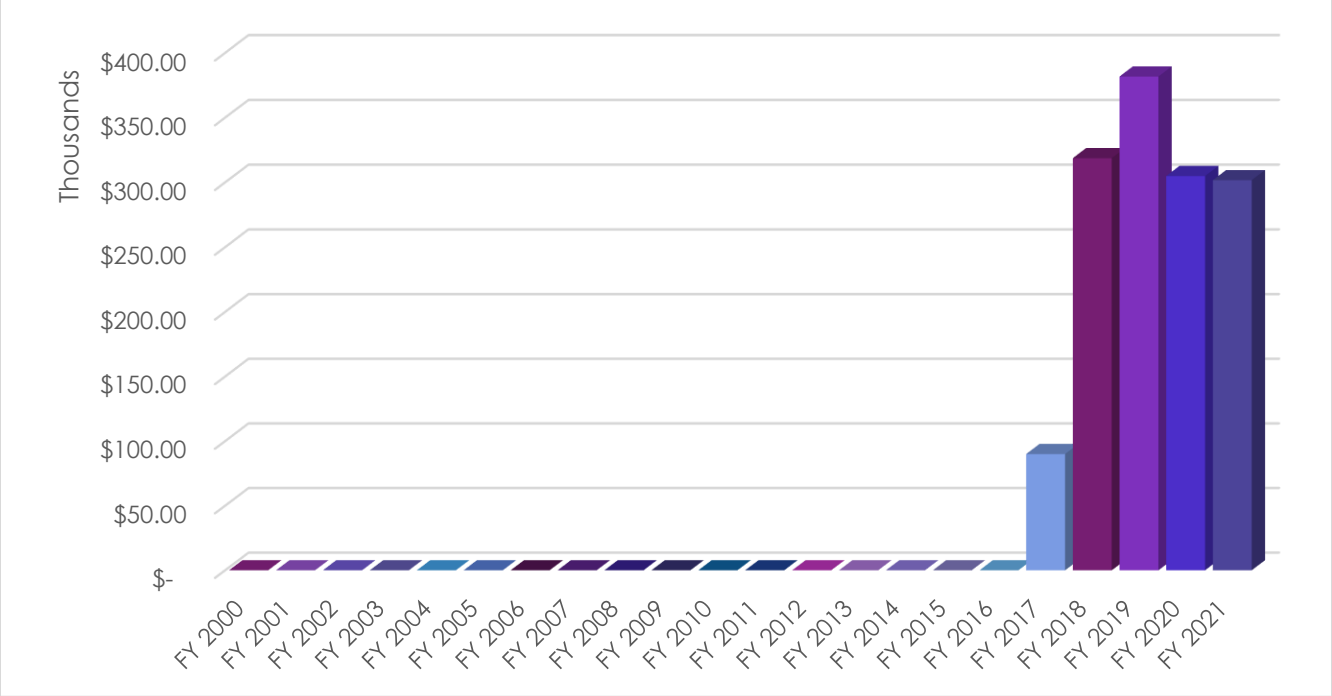


Figure 127 – Water/Sewer Fund – Water/Sewer Moody – Expense History

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Landfill Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Miscellaneous:							
Miscellaneous	8.2	6.2	-	6.5	-	-	(100.00)%
	8.2	6.2	-	6.5	-	-	(100.00)%
Non-operating:							
Solid Waste Host Fee	389.4	358.5	422.8	877.5	815.0	815.0	(7.12)%
	389.4	358.5	422.8	877.5	815.0	815.0	(7.12)%
Total Revenues	397.6	364.7	422.8	884.0	815.0	815.0	(7.81)%

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Landfill Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	-	-	-	22.0	22.0	22.0	0.00%
Life Insurance	-	-	-	0.2	0.2	0.2	0.00%
Retirement	-	-	-	11.3	9.9	9.9	(12.66)%
Salaries	-	-	-	75.3	66.2	65.8	(12.66)%
Social Security	-	-	-	5.6	5.1	5.0	(10.54)%
Workers Compensation	-	-	-	6.2	5.4	2.6	(58.01)%
	-	-	-	120.5	108.7	105.4	(12.55)%
Services & Contracts							
Appropriations	60.0	60.0	60.0	35.0	35.0	-	(100.00)%
Contract – Other	-	-	-	5.0	5.0	5.0	0.00%
Road Maint – Other	-	(2.9)	53.8	30.0	30.0	30.0	0.00%
Uniforms	-	-	-	0.3	0.3	0.3	0.00%
	60.0	57.2	113.8	70.3	70.3	35.3	(49.79)%
Fleet Rentals:							
Fleet Rental	-	-	-	5.0	5.0	5.0	0.00%
	-	-	-	5.0	5.0	5.0	0.00%
Utilities:							
Utilities – Cell Phones	0.3	-	-	1.0	0.6	0.6	(40.96)%
Utilities – Electricity	0.5	0.6	0.6	0.6	0.6	0.6	(0.90)%
Utilities – LP Fuel	-	-	-	-	0.1	0.1	100.00%
	0.9	0.6	0.6	1.5	1.2	1.2	(23.26)%
Supplies & Materials:							
Program Supplies	-	-	-	1.0	1.0	1.0	0.00%
Safety Items	-	-	-	0.5	0.5	0.5	0.00%
Small Tools & Equip	-	-	-	3.3	3.3	3.1	(4.62)%
	-	0.1	-	4.8	4.8	4.6	(3.16)%
Capital Outlay:							
Professional Services	(15.7)	-	334.0	37.5	37.5	37.5	(6.67)%
	(15.7)	-	334.0	37.5	37.5	37.5	(6.67)%
Operating Transfers:							
Transfers Out – General	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Total Expenses	195.3	207.8	598.5	389.6	375.0	336.5	(13.64)%

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Landfill Fund Expense Charts

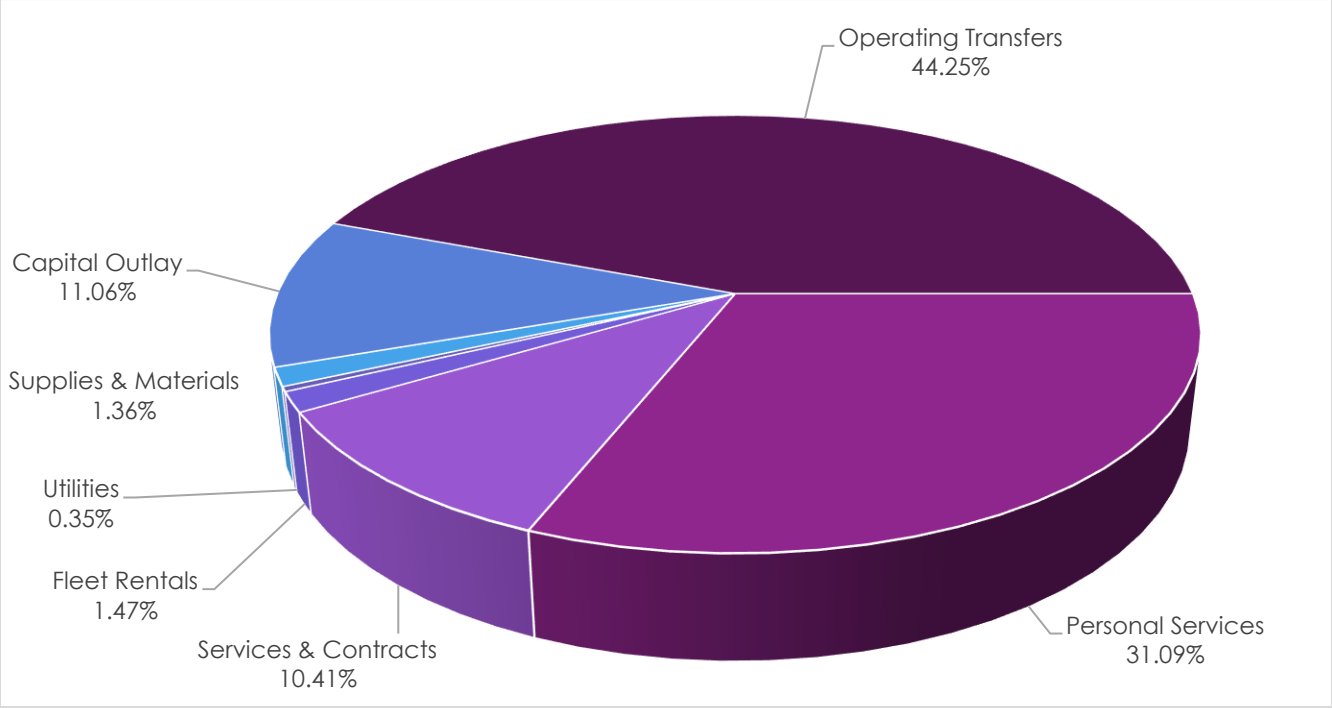


Figure 128 – Landfill Fund – Expenses by Type

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Landfill Fund – Landfill

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

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	60,000	57,153	113,842	65,000	30,000	(35,000)	(53.85)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	891	603	597	555	600	45	8.11%
Supplies & Materials	18	56	-	250	100	(150)	(60.00)%
Capital Outlay	(15,657)	-	334,030	37,500	35,000	(2,500)	(6.67)%
Debt Service	-	-	-	-	-	-	0.00%
	45,252	57,812	448,480	103,305	65,700	(37,605)	(36.40)%

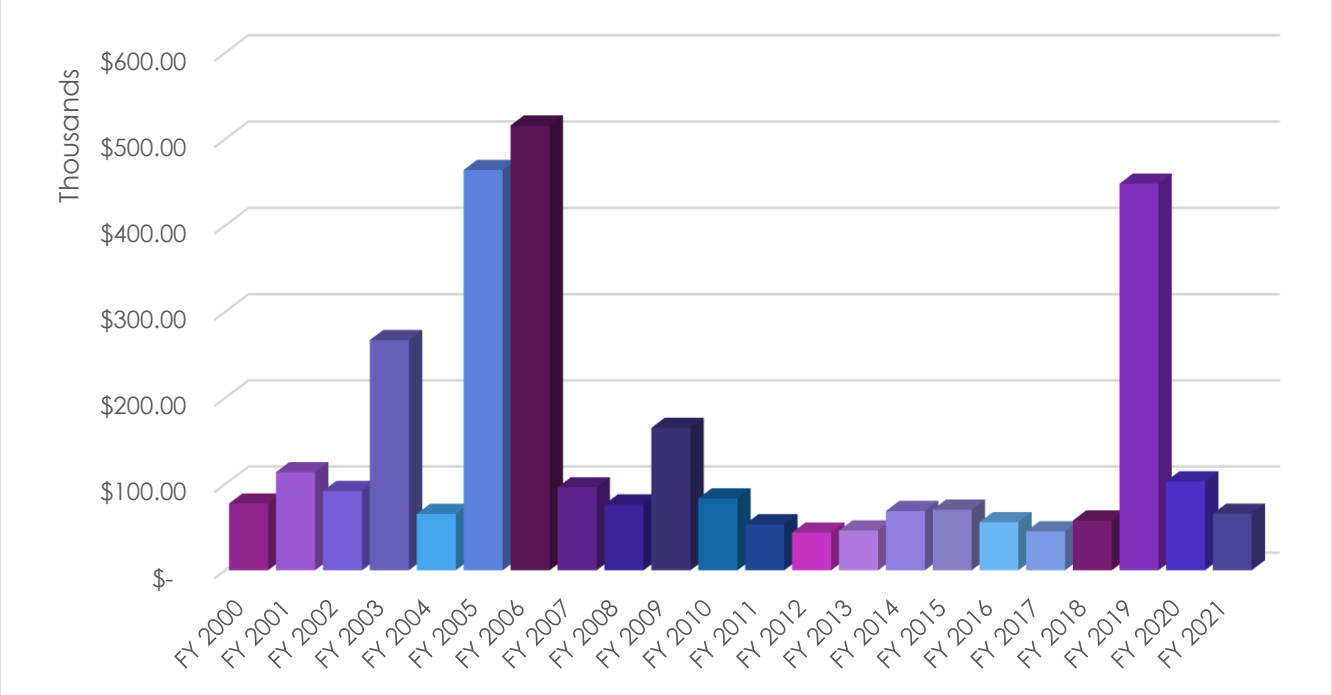


Figure 129 – Landfill Fund – Landfill – Expense History

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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 the solid waste host fee, the Board asked staff to develop a plan to address the issue.

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	120,525	105,400	(15,125)	(12.55)%
Services & Contracts	-	-	-	5,300	5,300	-	0.00%
Fleet Rentals	-	-	-	5,000	5,000	-	0.00%
Utilities	-	-	-	984	581	(403)	(40.96)%
Supplies & Materials	-	-	-	4,500	4,500	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	136,309	120,781	(15,528)	(11.39)%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Change
	-	-	-	-	2	2	2	2	-

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Landfill Fund – Litter & Beautification Program

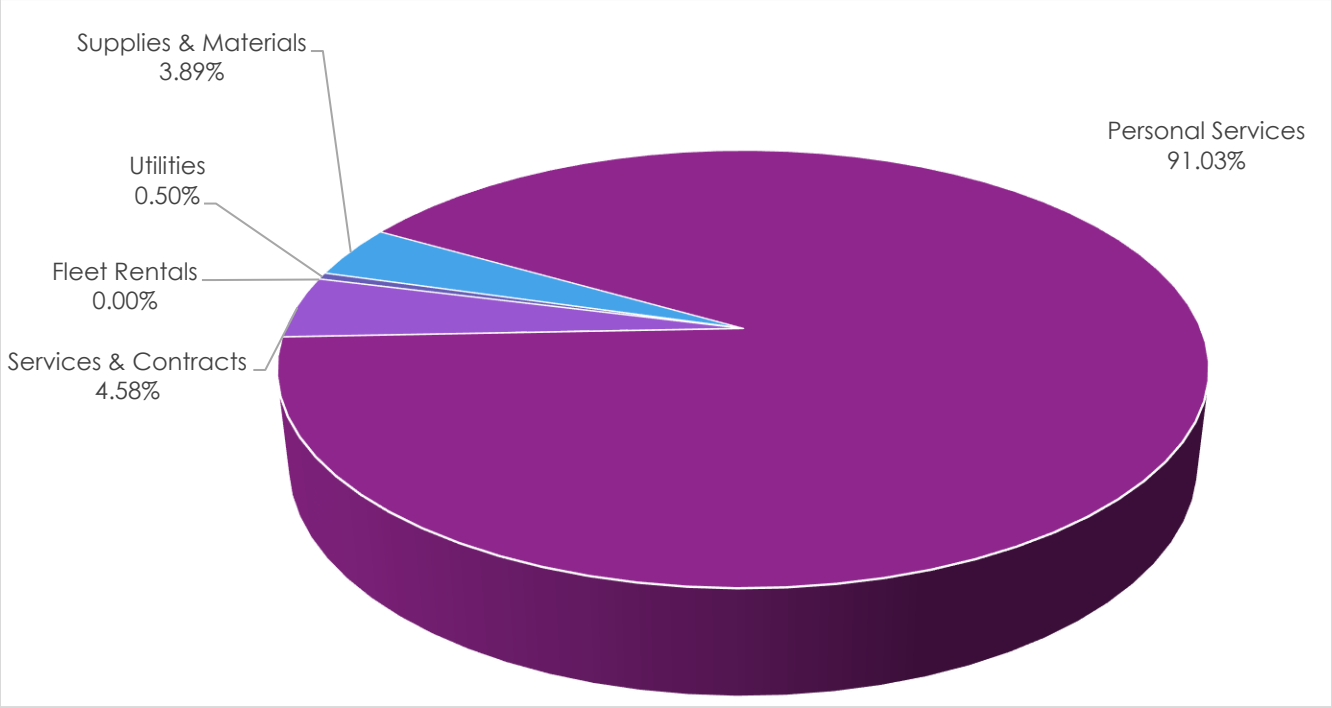


Figure 130 –Landfill Fund –Litter & Beautification Program – Expenses by Type

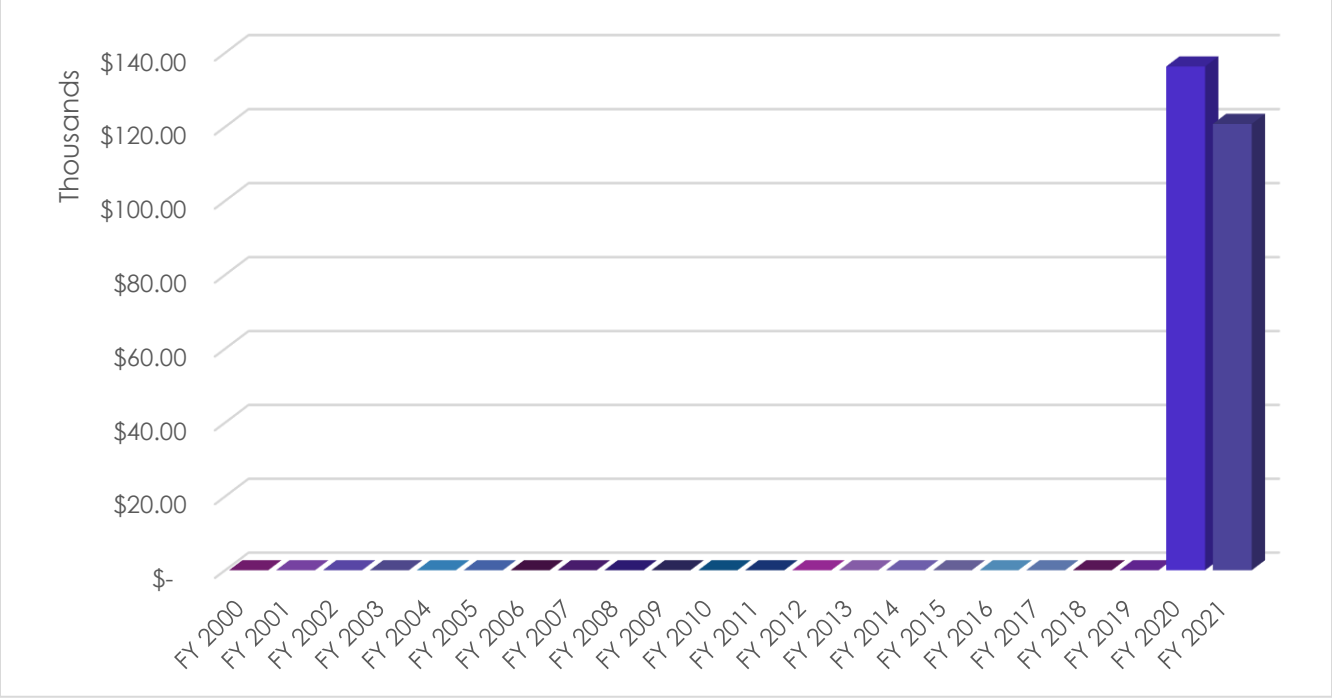


Figure 131 – Landfill Fund – Litter & Beautification Program – Expense History

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Tax Lighting District Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Charges for Service:							
Basic Lighting	53.8	73.5	88.9	86.0	86.0	86.0	0.00%
Decorative Lighting	236.6	258.6	282.4	280.0	280.0	280.0	0.00%
Enhanced Lighting	-	-	54.5	55.0	55.0	55.0	0.00%
Processing Fee	-	-	0.6	-	-	-	0.00%
	290.4	332.0	426.3	421.0	421.0	421.0	0.00%
Miscellaneous							
Insurance Reimb	-	1.9	-	-	-	-	0.00%
	-	1.9	-	-	-	-	0.00%
Total Revenues	290.4	333.9	426.3	421.0	421.0	421.0	0.00%

Tax Lighting District Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Services & Contracts							
Advertising	-	0.1	0.1	0.1	0.1	0.1	133.33%
Printing	-	-	-	-	0.5	0.5	100.00%
	-	0.1	0.1	0.1	0.6	0.6	966.67%
Utilities:							
Utilities – Electricity	326.2	337.2	352.7	355.0	362.2	362.2	2.03%
	326.2	337.2	352.7	355.0	362.2	362.2	2.03%
Total Expenses	326.3	337.3	352.9	355.1	362.8	362.8	2.19%

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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 as well. They are most often created through covenants but may also be created through petition. Once they are approved by the Board of Commissioners, the County takes over payment to electricity providers and the property owners are assessed annually on their tax bill. The fund was in a deficit for several years while the County conducted an audit and studied the rate structure. With the new rates and the new classification, the deficit is expected to be eliminated by the end of 2021.

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	40	140	140	60	640	580	966.67%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	326,248	337,202	352,737	355,000	362,200	7,200	2.03%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	326,288	337,342	352,877	355,060	362,840	7,780	2.19%

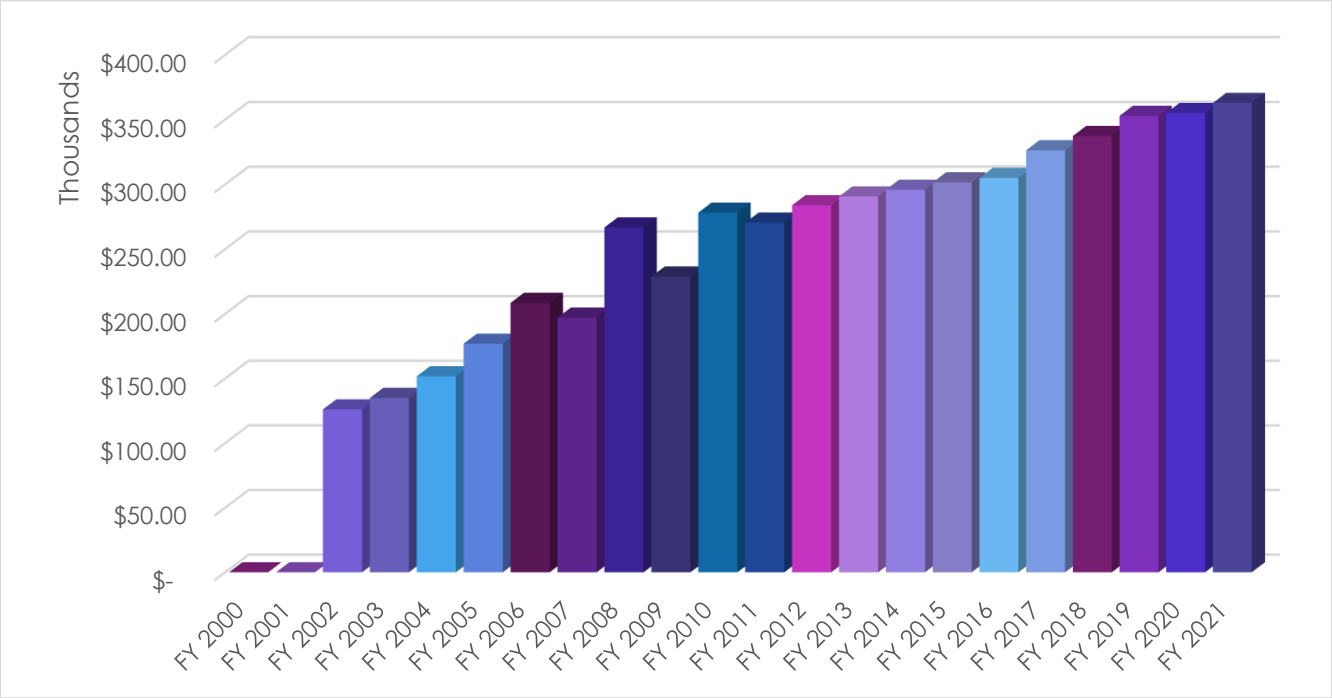


Figure 132 – Tax Lighting District Fund –Tax Lighting Districts – Expense History

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Equipment Maintenance Fund Revenues by Source

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Charges for Service:							
Recycling Sales	0.5	0.4	1.9	0.5	0.5	0.5	0.00%
PW Motor Services	123.5	157.5	147.2	120.0	135.0	135.0	12.50%
	124.0	157.8	149.1	120.5	135.5	135.5	12.45%
Miscellaneous:							
Rent – Other	2,839.7	2,328.9	2,439.7	2,431.2	2,741.8	2,693.0	10.77%
	2,839.7	2,328.9	2,439.7	2,431.2	2,741.8	2,693.0	10.77%
Total Revenues	2,963.7	2,486.7	2,588.8	2,551.7	2,877.3	2,828.5	10.85%

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Equipment Maintenance Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Personal Services							
Health Insurance	73.0	103.3	93.7	99.0	99.0	99.0	0.00%
Life Insurance	0.8	0.7	0.8	0.8	0.8	0.8	0.00%
Retirement	50.1	45.2	60.7	52.7	55.7	55.3	4.95%
Salaries	300.3	313.9	340.2	357.3	377.6	375.0	4.97%
Social Security	22.6	22.2	24.6	25.6	27.2	27.0	5.32%
Workers Compensation	8.7	8.4	8.8	7.8	11.4	5.4	(30.32)%
	455.6	493.7	528.8	543.2	571.7	562.6	3.56%
Services & Contracts							
Comp Natural Gas	7.2	4.3	1.9	6.5	2.0	2.0	(69.23)%
Contract – Other	0.7	2.0	1.6	1.5	1.9	1.8	17.00%
Depreciation Expense	104.5	84.0	49.5	75.0	75.0	75.0	0.00%
Ed & Train – Seminar	0.4	-	0.6	1.9	1.9	1.9	0.00%
Ed & Train – Travel	0.1	-	0.6	0.5	0.5	0.5	0.00%
Facility Repair/Maint	18.0	2.9	4.2	6.5	5.0	5.0	(23.08)%
Fees – Organizations	-	-	8.0	1.5	1.5	1.5	0.00%
Gasoline & Diesel Fuel	876.6	1,041.7	1,149.0	1,000.0	1,100.0	1,100.0	10.00%
Lubricants	-	-	34.4	-	35.0	35.0	100.00%
Other Equip R/M	3.4	1.3	5.6	17.7	18.7	18.7	5.65%
Parts, Tires & Lubes	652.2	533.9	522.0	600.0	550.0	550.0	(8.33)%
Printing	-	-	0.1	0.3	0.3	0.3	0.00%
Professional Services	-	-	1.2	-	-	-	0.00%
Rent/Lease	1.9	1.7	2.4	0.6	1.0	1.0	66.67%
Subscriptions	-	1.2	-	1.5	1.5	1.5	0.00%
Tag & Title	0.1	-	-	-	-	-	0.00%
Tire Disposal	1.7	0.7	3.4	2.5	3.0	2.5	0.00%
Tires	-	-	115.0	-	115.0	115.0	100.00%
Uniforms	1.2	0.4	1.5	1.5	1.5	1.4	(10.00)%
Vehicle Repair/Maint	201.0	167.6	277.0	200.0	282.0	282.0	41.00%
	1,869.0	1,841.8	2,178.1	1,917.5	2,195.8	2,195.0	14.47%
Fleet Rentals:							
Fleet Rental	30.1	33.2	26.6	19.6	21.3	21.3	8.29%
Technology Fleet Rental	2.7	1.4	1.2	4.8	2.3	2.3	(51.56)%
	32.8	34.6	27.8	24.4	23.6	23.6	(3.41)%
Utilities:							
Utilities – Cell Phones	0.8	1.2	1.3	1.3	1.3	1.3	0.55%
Utilities – Electricity	3.2	2.6	2.6	2.6	2.6	2.6	(1.92)%
	4.1	3.9	3.8	3.9	3.8	3.8	(1.11)%

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Equipment Maintenance Fund Expenses by Type and Line

$1,000s	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Request	FY 2021 Budget	Percent Change
Supplies & Materials:							
Janitorial Supplies	2.3	1.9	2.3	1.6	1.9	1.9	18.75%
Office Supplies	-	-	0.1	-	-	-	0.00%
Program Supplies	15.0	6.0	7.1	8.5	10.1	8.5	0.00%
Safety Items	0.5	0.7	0.1	0.3	0.5	0.5	100.00%
Small Tools & Equip	9.9	5.0	10.4	9.0	14.0	14.0	55.49%
	27.7	13.5	20.0	19.4	26.5	24.9	28.67%
Capital Outlay:							
Other Capital Equip	-	-	-	-	13.0	-	0.00%
	-	-	-	-	13.0	-	0.00%
Non-operating:							
Other Interest	0.5	0.3	-	-	-	-	0.00%
	0.5	0.3	-	-	-	-	0.00%
Total Expenses	2,389.6	2,387.8	2,758.6	2,508.3	2,834.3	2,809.8	12.02%

Equipment Maintenance Fund Expense Charts

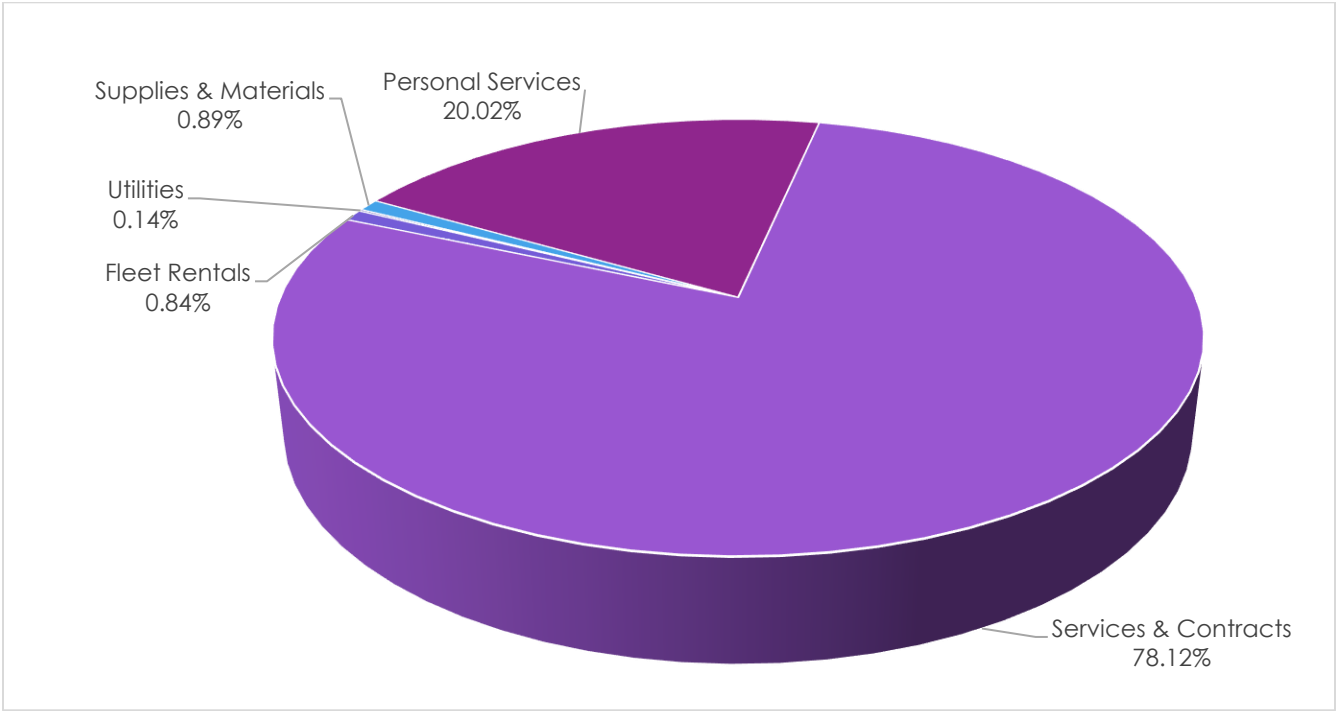


Figure 133 – Equipment Maintenance Fund – Expenses by Type

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Equipment Maintenance Fund – Shop Maintenance

Shop Maintenance accounts for the operation of the County's 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 created a Fleet Manager Fund which "owned" all vehicles and equipment and rented them to users. In FY 2016, the Fleet Manager Fund was rolled into the Equipment Maintenance Fund.

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	455,555	493,735	528,836	543,194	562,553	19,359	3.56%
Services & Contracts	1,850,723	1,835,342	2,171,929	1,895,770	2,173,255	277,485	14.64%
Fleet Rentals	32,752	34,556	27,813	24,390	23,559	(831)	(3.41)%
Utilities	848	1,236	1,287	1,283	1,290	7	0.55%
Supplies & Materials	13,601	6,752	11,597	9,610	14,860	5,250	54.63%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,335,480	2,371,622	2,741,461	2,474,247	2,775,517	301,270	12.18%

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2021 Budget	Percent Change
	9	9	9	9	9	9	9	9	0.00%

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Equipment Maintenance Fund – Shop Maintenance

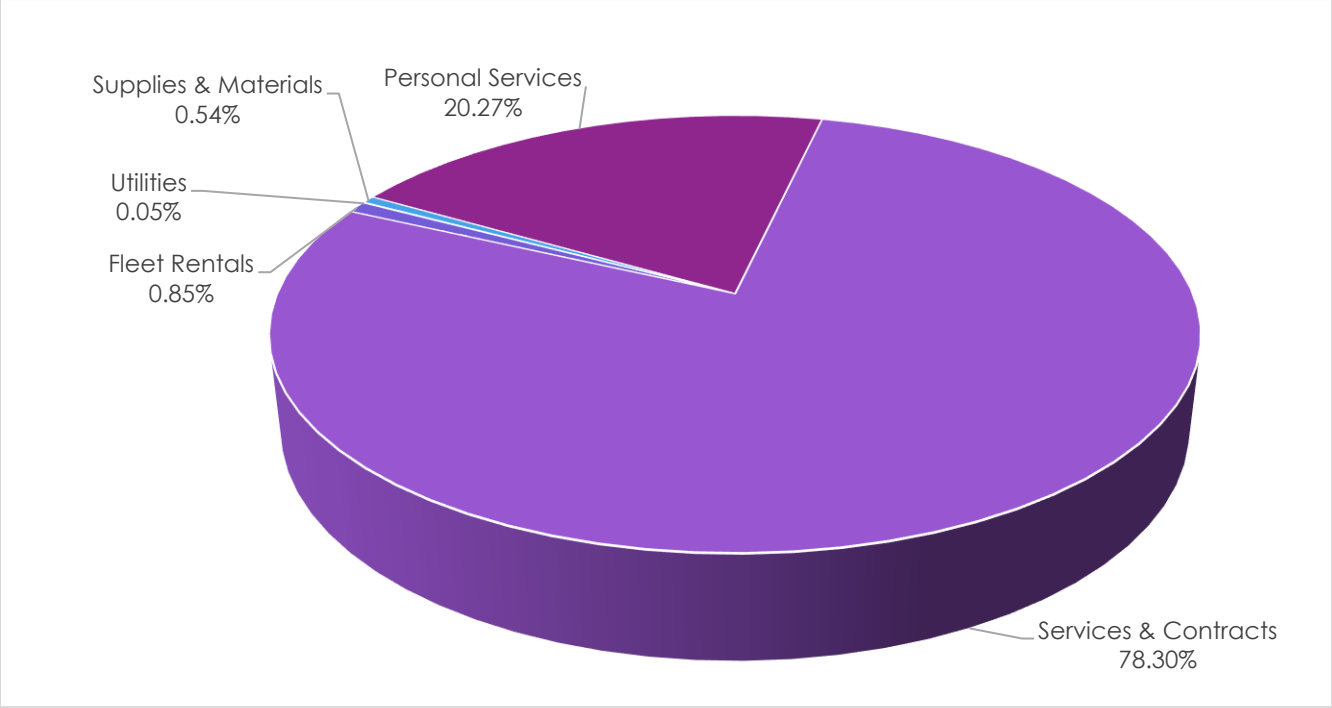


Figure 134 – Equipment Maintenance Fund –Shop Maintenance Expenses by Type

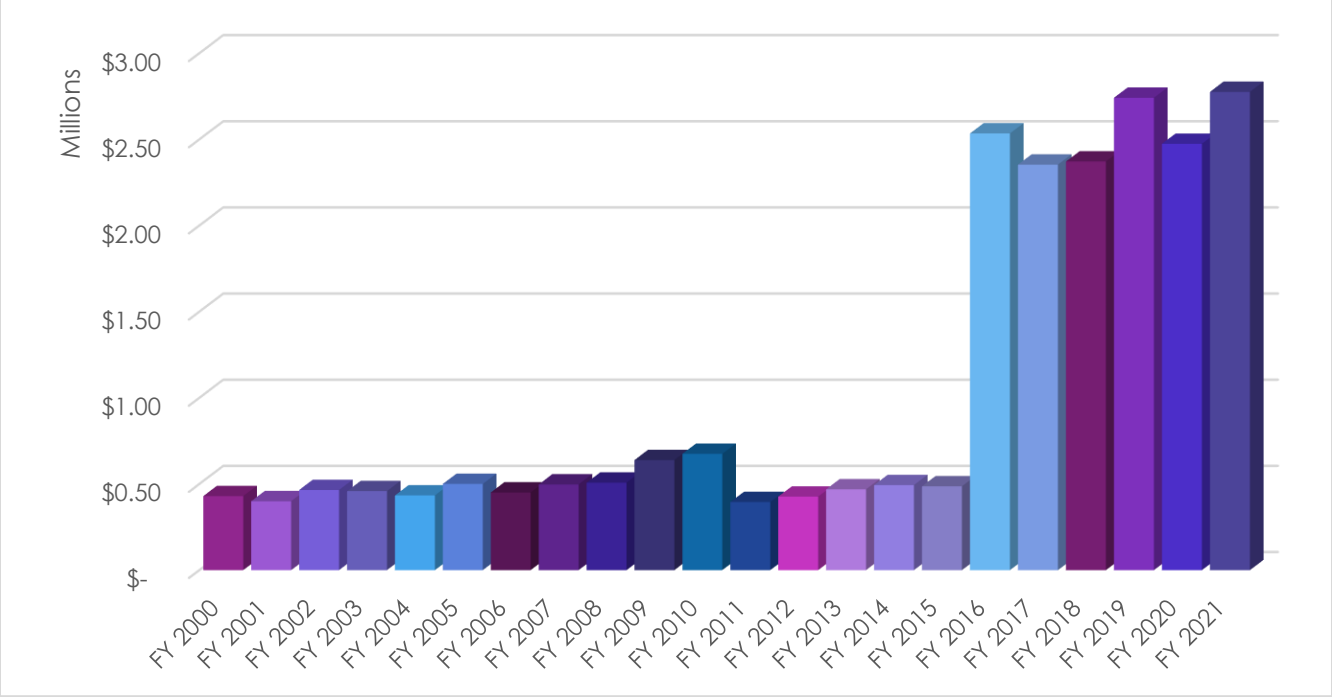


Figure 135 – Equipment Maintenance Fund – Shop Maintenance Expense History

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Equipment Maintenance Fund – Fuel Center

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

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	18,307	6,502	6,217	23,380	23,380	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	3,218	2,641	2,562	2,600	2,550	(50)	(1.92)%
Supplies & Materials	14,068	6,773	8,399	9,750	10,050	300	3.08%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	35,593	15,917	17,178	35,730	35,980	250	0.70%

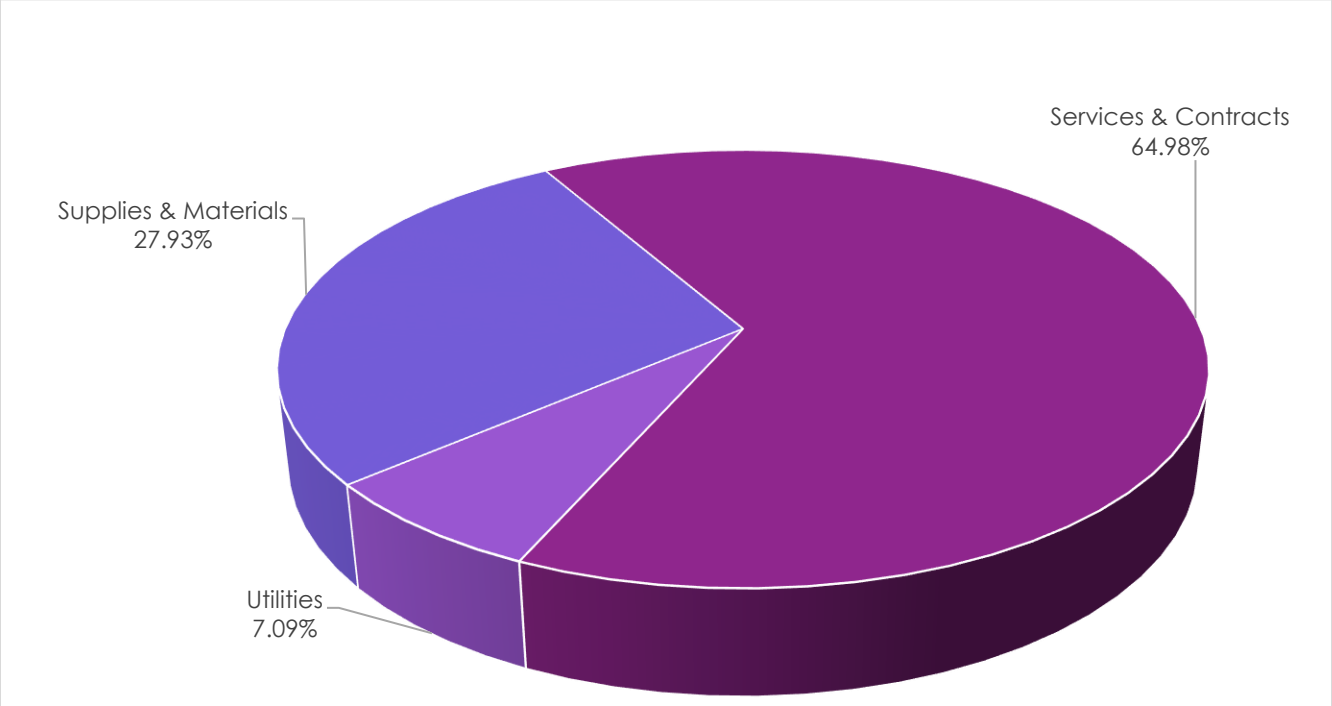


Figure 136 –Equipment Maintenance Fund – Fuel Center Expenses by Type

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Equipment Maintenance Fund – Fuel Center

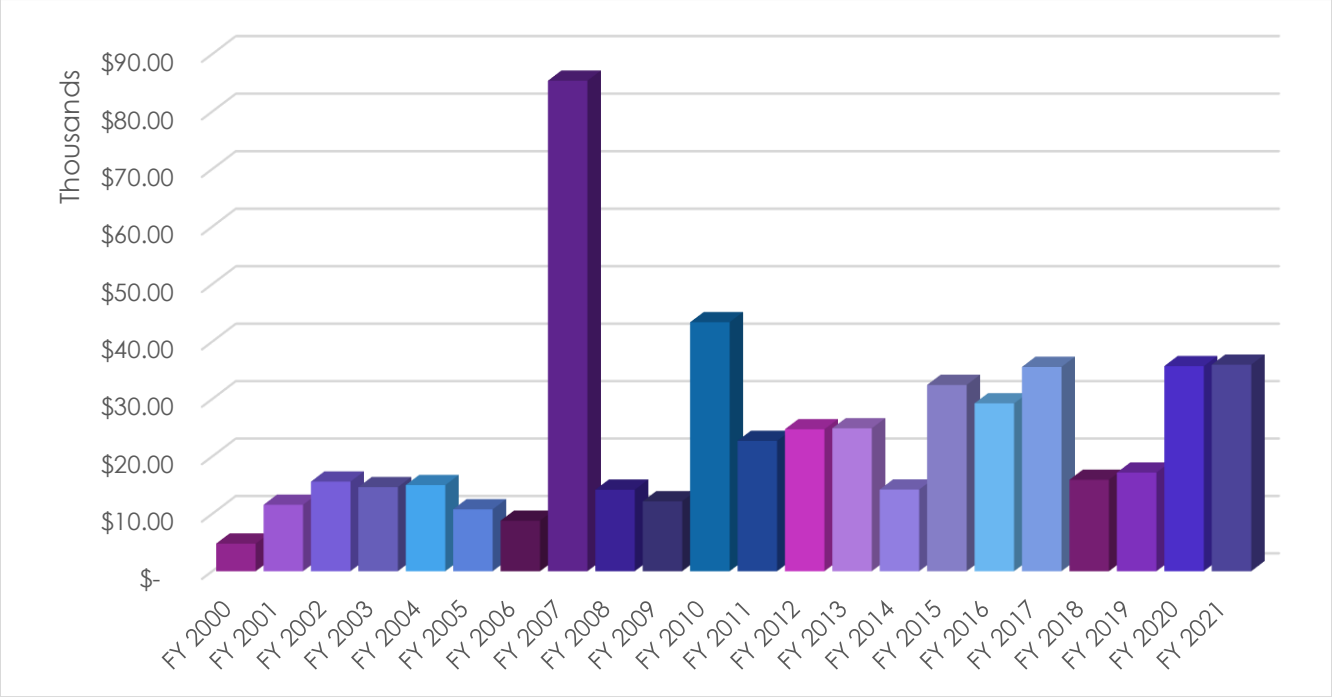


Figure 137 – Equipment Maintenance Fund – Fuel Center Expense History

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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 eligible full-time employees. Employees and retirees who participate also pay a portion. Prior to 2010, workers compensation was included in this fund.

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	6,249,429	7,853,004	7,997,168	6,971,660	7,326,660	355,000	5.09%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	6,249,429	7,853,004	7,997,168	6,971,660	7,326,660	355,000	5.09%

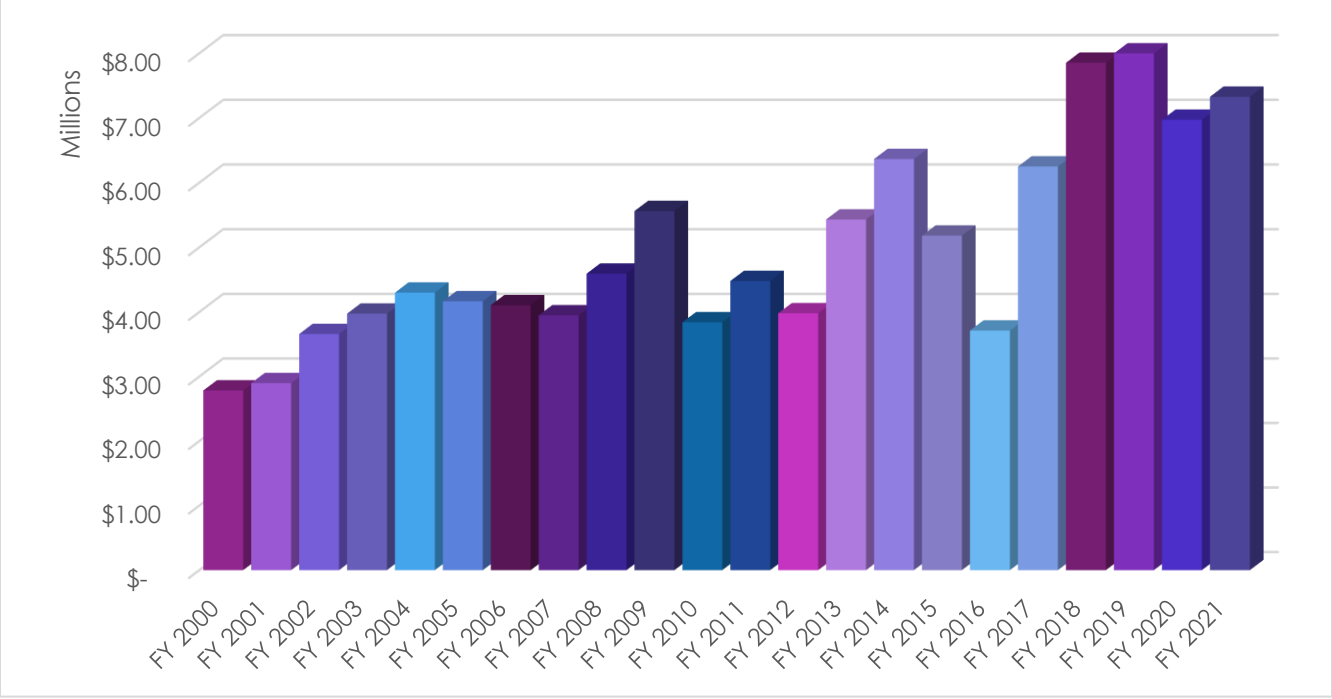


Figure 138 – Health Insurance Fund Expense History

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Workers Compensation Fund

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

Expenses	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	908,775	308,031	518,553	522,607	370,000	(152,607)	(29.20)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	908,775	308,031	518,553	522,607	370,000	(152,607)	(29.20)%

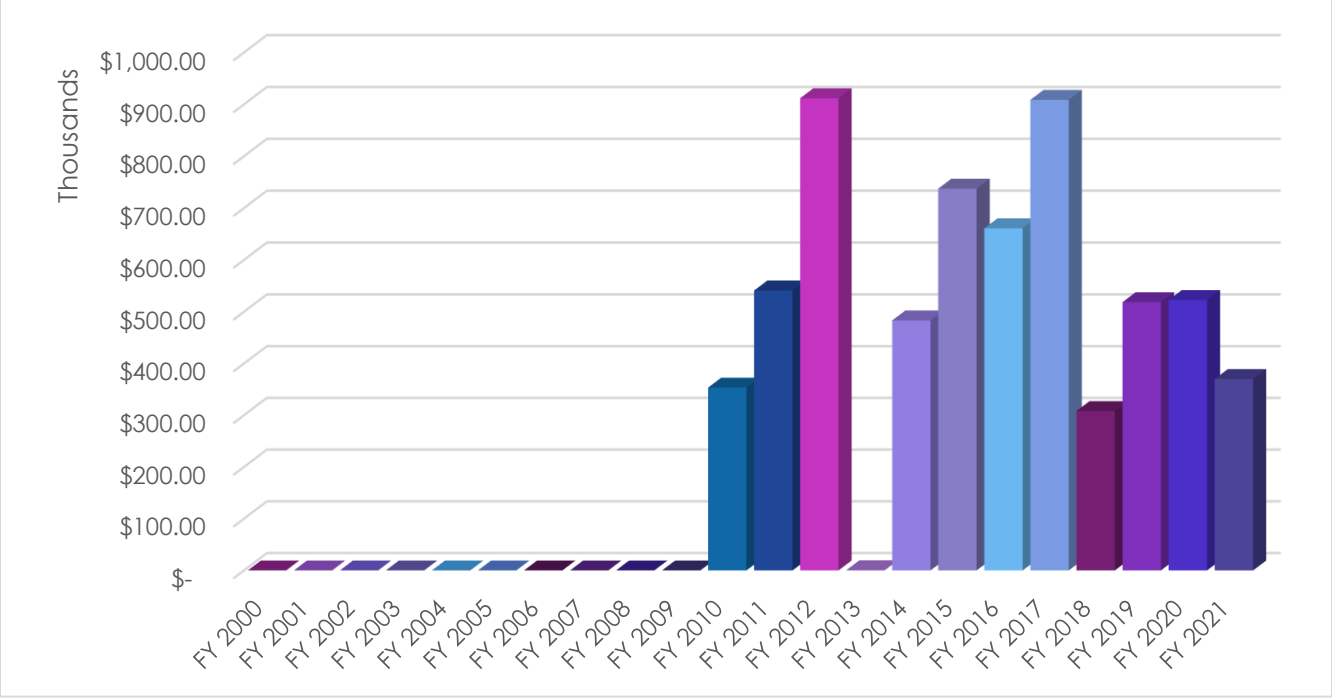


Figure 139 – Workers Compensation Fund Expense History

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Technology Fleet Fund

Like the Equipment Fund, the Technology Fleet Fund charges a rental fee to departments for use of technology and management of systems. 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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	280,311	499,174	604,273	628,400	700,825	72,425	11.53%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	120,844	116,991	100,533	110,000	110,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	401,156	616,166	704,805	738,400	810,825	72,425	9.81%

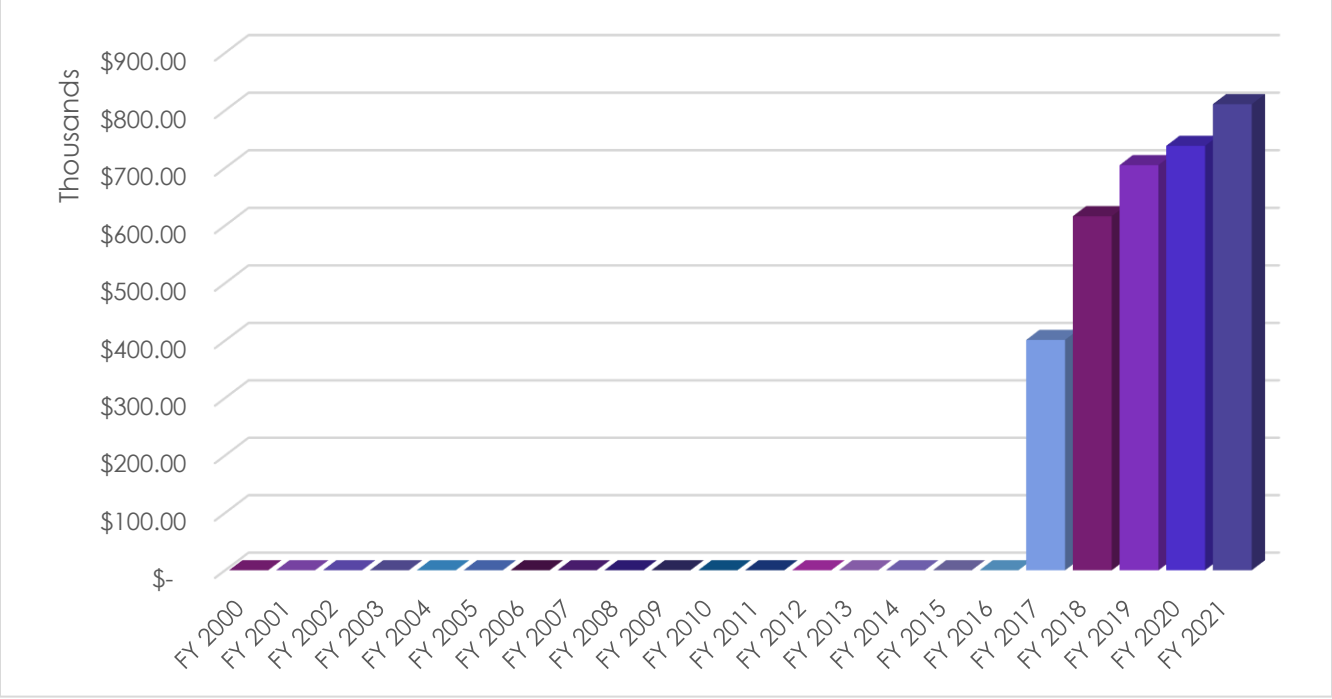


Figure 140 – Technology Fleet Fund Expense History

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 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									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
County Clerk	-	-	-	-	-	-	-	0.5	100.00%
County Clerk/PIO	1	1	1	1	1	1	1	0.5	(50.00)%
Information Technician	1	1	1	1	1	1	1	0.5	(50.00)%
Information Tech/Deputy Clerk	-	-	-	-	-	-	-	0.5	100.00%
Public Information Officer	-	-	-	-	-	-	-	1	100.00%
	3	3	3	3	3	3	3	4	33.33%
County Manager									
Executive Assistant	1	1	1	1	1	1	1	0.5	(100.00)%
County Manager	1	1	1	1	1	1	1	1	0.00%
County Manager – Payout	-	-	-	-	-	-	-	0.5	100.00%
	2	2	2	2	2	2	2	2	0.00%
Board of Elections									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
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%
Part-Time Clerk	2	2	2	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	1	1	1	1	1	1	0.00%
	10	10	10	10	10	10	10	10	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Finance									
Accountant	-	-	-	-	1	1	1	1	0.00%
Accounting Clerk	1	1	1	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Chief Accountant	1	1	1	1	1	1	1	1	0.00%
Co-op Student	1	1	-	-	-	-	-	-	0.00%
Finance Director	1	1	1	1	1	1	1	1	0.00%
Grant Administrator	-	-	-	-	-	-	1	-	0.00%
Part-Time Purchasing Agent	-	-	-	-	-	1	1	1	100.00%
Purchasing Agent	1	1	1	1	1	-	-	-	(100.00)%
Sr Accounts Payable Technician	1	1	1	1	1	1	1	1	0.00%
Sr Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
	8	8	7	7	8	8	9	8	0.00%
Human Resources									
Benefits Technician	1	1	1	1	1	1	1	1	0.00%
Human Resources Analyst	1	1	1	1	1	1	1	1	0.00%
Human Resources Director	1	1	1	1	1	1	1	1	0.00%
Human Resources Technician	-	-	-	-	-	-	1	-	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
	4	4	4	4	4	4	5	4	0.00%
Information Technology Services									
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	-	-	-	1	-	-	1	-	0.00%
Help Desk Technician/Admin Asst	1	1	1	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	1	1	0.00%
ITS Manager/Project Manager	-	-	-	-	-	-	1	-	0.00%
JR System Administrator	-	1	1	-	1	1	1	1	0.00%
Network Administrator	1	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	1	0.00%
Security System Administrator	-	-	-	-	-	-	1	-	0.00%
Sr Network Technician	1	1	1	1	1	1	1	1	0.00%
Sr System Administrator	-	-	-	1	1	1	1	1	0.00%
System Administrator	1	1	1	-	-	-	-	-	0.00%
	7	8	8	8	8	8	11	8	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Tax Commissioner									
Account Auditor	1	1	1	1	1	1	1	1	0.00%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Part-Time Tag Clerk	1	1	1	1	1	1	1	1	0.00%
Property Tax Manager	1	1	1	1	1	1	1	1	0.00%
Sr Tag & Title Clerk	1	1	2	2	2	2	2	2	0.00%
Sr Tax Clerk	1	1	-	-	-	-	-	-	0.00%
Tag Agent	1	1	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	8	8	8	8	0.00%
Tag Supervisor	1	1	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
	21	21	21	21	21	21	21	21	0.00%
Board of Assessors									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Appraisal Coordinator	1	1	1	1	1	1	1	1	0.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	3	3	3	3	3	3	3	3	0.00%
Chief Appraiser	1	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	2	2	2	2	2	2	2	2	0.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	1	1	0.00%
Mobile Home Digest Coordinator	1	1	-	-	-	-	-	-	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential Appraisal Team Leader	3	3	3	3	3	3	3	3	0.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%
Sr Personal Property Appraiser	1	1	-	-	-	-	-	-	0.00%
Tax Assessor	2	2	2	2	2	2	2	2	0.00%
Tax Assessor Chair	1	1	1	1	1	1	1	1	0.00%
	24	24	22	22	22	22	22	22	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Facilities Maintenance									
Custodial Crewleader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	1	1	1	1	1	1	0.00%
Grounds Maintenance Crewleader	1	1	1	-	-	-	-	-	0.00%
Grounds Maintenance Worker	4	4	2	2	2	2	2	2	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
	25	25	21	20	20	20	20	20	0.00%
County Engineer									
County Engineer	1	1	1	1	1	1	1	1	0.00%
Engineering/Planning Technician	-	0.5	0.5	0.5	0.5	0.5	0.5	-	(100.00)%
Environmental Manager	1	1	1	1	1	1	1	1	0.00%
Part-Time Administrative Assistant	-	-	-	-	-	-	-	1	100.00%
Sr Engineering Technician	1	1	2	2	2	2	2	2	0.00%
Sr Project Manager	2	2	1	1	1	1	1	1	0.00%
Stormwater Technician	1	1	1	1	1	1	1	1	0.00%
	6	6.5	6.5	6.5	6.5	6.5	6.5	7.0	7.69%
Superior Court									
Bailiff	5	5	5	5	5	5	5	5	0.00%
Law Clerk	2	2	2	2	2	2	2	2	0.00%
Official Court Reporter	2	2	2	2	2	2	2	2	0.00%
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
	14	14	14	14	14	14	14	14	0.00%
Community Corrections									
Community Corrections Deputy	1	1	-	-	-	-	-	-	0.00%
Community Corrections Director	1	1	1	1	1	1	1	1	0.00%
	2	2	1	1	1	1	1	1	0.00%
Clerk of Court									
Chief Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	1	1	0.00%
Court Clerk	8	9	9	11	11	12	12	12	9.09%
Deputy Clerk	8	8	9	7	7	5	5	5	(28.57)%
Sr Deputy Clerk	4	4	3	3	3	4	4	4	33.33%
	22	23	23	23	23	23	23	23	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
State Court									
Calendar Clerk	-	-	-	-	1	1	1	1	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Court Reporter	1	1	-	-	-	-	-	-	0.00%
Judicial Administrative Specialist	1	2	2	2	2	2	2	2	0.00%
Release Services Coordinator	1	1	1	1	1	1	1	1	0.00%
State Court Judge	2	2	2	2	2	2	2	2	0.00%
	25	25	21	20	20	20	20	20	0.00%
Solicitor General									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	1	1	1	1	1	1	1	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%
Part-Time Clerk	-	-	-	-	-	-	1	-	0.00%
Solicitor	1	1	1	1	1	1	1	1	0.00%
Sr 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 Constable	1	1	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	2	2	2	2	0.00%
Deputy Clerk	5	5	5	5	5	5	5	5	0.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	1	1	1	1	1	1	1	1	0.00%
	11	11	11	11	12	12	12	12	0.00%
Juvenile Court									
Juvenile Court Judge	1	1	1	1	1	1	1	1	0.00%
Juvenile Legal Representative	1	1	1	1	1	1	1	1	0.00%
Part-Time Juvenile Court Judge	-	-	-	-	-	-	-	1	100.00%
	2	2	2	2	2	2	2	3	50.00%
ADR									
ADR Administrative Assistant	-	-	1	1	1	1	1	1	0.00%
	-	-	1	1	1	1	1	1	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Probation									
Administrative Assistant	-	-	-	1	1	1	1	1	0.00%
Case Clerk/Probation Aide	-	-	-	-	1	1	2	2	100.00%
Court Officer/Probation Officer	-	-	-	1	1	1	1	1	0.00%
Probation Director	-	-	1	1	1	1	1	1	0.00%
Probation Officer	-	-	-	5	5	5	8	7	40.00%
	-	-	1	8	9	9	13	12	33.33%
Sheriff – Administration									
Administrative Clerk	12	12	11	11	11	11	11	11	0.00%
Administrative Technician	1	1	1	1	1	1	1	1	0.00%
Chief Deputy	1	-	-	-	-	-	-	-	0.00%
Major	1	-	-	-	-	-	-	-	0.00%
Office Manager	1	1	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	1	1	0.00%
	17	15	14	14	14	14	14	14	0.00%
Sheriff – Enforcement									
Captain	4	4	5	5	5	5	5	5	0.00%
Corporal	4	3	4	4	4	4	4	4	0.00%
DARE Officer	2	2	2	2	2	1	1	1	(50.00)%
Deputy Sheriff	51	52	47	48	48	48	48	48	0.00%
Investigator	23	23	22	22	22	22	22	22	0.00%
Lieutenant	9	9	9	9	9	10	10	10	11.11%
Resource Officer	7	7	10	10	10	11	11	11	10.00%
Sergeant	10	10	10	10	10	10	10	10	0.00%
Staff Sergeant	9	9	10	10	10	9	9	9	(10.00)%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
	121	121	121	122	122	122	122	122	0.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Sheriff – Jail									
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	1	1	0.00%
Corporal	4	5	5	5	5	5	5	5	0.00%
Custodian	1	1	1	1	1	1	1	1	0.00%
Deputy Sheriff – Transport	-	6	6	6	6	6	6	6	0.00%
Jail Operations Officer	67	67	66	66	66	66	66	66	0.00%
Lieutenant	2	-	-	-	-	-	-	-	0.00%
Sr Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Sergeant	4	4	5	5	5	5	5	5	0.00%
Staff Sergeant	6	5	5	5	5	5	5	5	0.00%
	98	102	102	102	102	102	102	102	0.00%
Animal Services									
Animal Control Dispatcher	-	-	-	-	-	-	1	-	0.00%
Animal Control Field Supervisor	-	-	1	1	1	1	1	1	0.00%
Animal Control Officer	5	5	4	4	4	4	4	4	0.00%
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Shelter Attendant	3	3	3	3	3	3	4	3	0.00%
Kennel Attendant	1	-	-	-	-	-	-	-	0.00%
Part-Time Animal Shelter Attendant	4	4	4	4	4	4	4	4	0.00%
Sr Animal Shelter Attendant	-	1	1	1	1	1	1	1	0.00%
	14	14	14	14	14	14	16	14	0.00%
Emergency Management									
EMA Director	1	1	1	0.5	0.5	1	1	1	100.00%
	1	1	1	0.5	0.5	1	1	1	100.00%
Coroner									
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	2	2	2	2	2	0.00%
	2	2	2	3	3	3	3	3	0.00%
Public Works – Administration									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	2	2	2	2	2	2	2	2	0.00%
Instrument Technician	1	1	1	1	1	1	1	1	0.00%
Public Works Director	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%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
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%
Patching									
Patching Crewleader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
	3	3	3	3	3	3	3	3	0.00%
Signs									
Sign Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
Sr Sign Maintenance Worker	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%
Heavy Equipment Operator	7	7	7	7	7	7	8	7	0.00%
Mowing Crewleader	1	1	1	1	1	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	5	3	0.00%
Road Maintenance Worker	5	5	5	5	5	5	6	5	0.00%
Road Superintendent	1	-	-	-	-	-	-	-	0.00%
Sr Heavy Equipment Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
	27	26	26	26	26	26	30	26	0.00%
Road Construction									
Construction/Transport Supervisor	1	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	1	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Material Transport Crewleader	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	493	496.5	488.5	497	501	501.5	517.5	507	1.20%
Sheriff – 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%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
DUI Accountability Court									
DUI Court Coordinator	-	1	1	1	1	1	1	1	0.00%
	-	1	1	1	1	1	1	1	0.00%
Solicitor – VAWA									
Assistant Solicitor	-	-	-	1	1	1	1	1	0.00%
	-	-	-	1	1	1	1	1	0.00%
ADR									
ADR Administrative Assistant	1	1	-	-	-	-	-	-	0.00%
Secretary	1	1	1	1	1	1	1	1	0.00%
	2	2	1	1	1	1	1	1	0.00%
Sheriff – HEAT									
Deputy Sheriff – HEAT	3	3	3	-	-	-	-	-	0.00%
	3	3	3	-	-	-	-	-	0.00%
Solicitor – VOCA									
Victim Advocate	2	2	2	2	2	2	2	2	0.00%
	2	2	2	2	2	2	2	2	0.00%
Sheriff – 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 Operations									
911 Director	1	1	1	1	1	1	1	1	0.00%
Accreditation Manager	1	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Assistant Operations Manager	-	-	-	-	-	-	1	-	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	1	1	0.00%
Part-Time Telecom Specialist	1	1	1	1	1	1	1	1	0.00%
System Manager	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Telecommunications Operator	12	13	13	13	14	13	13	13	(7.14)%
Telecommunications Specialist	11	13	13	13	13	13	13	13	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
	38	41	41	41	42	41	42	41	(2.38)%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Victim/Witness									
Part-Time Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Sr Victim Advocate	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
Fire Rescue									
Administrative Assistant	-	1	1	1	1	1	1	1	0.00%
Code Enforcement Officer	4	3	3	-	-	-	-	-	0.00%
Fire Chief	1	1	1	0.5	0.5	1	1	1	100.00%
Fire Marshall	1	1	1	1	1	1	1	1	0.00%
Fire Prevention Officer	1	1	1	1	1	1	1	1	0.00%
Firefighter/Driver	-	-	-	-	-	-	3	-	0.00%
Firefighter/First Responder	9	9	9	9	9	9	6	9	0.00%
Sergeant	3	3	3	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
	20	20	20	16.5	16.5	17	17	17	3.03%
Code Enforcement									
Code Enforcement Director	-	-	-	1	1	1	1	1	0.00%
Code Enforcement Officer	-	-	-	2	2	2	2	2	0.00%
Sr Code Enforcement Officer	-	-	-	1	1	1	1	1	0.00%
	-	-	-	4	4	4	4	4	0.00%
Mosquito Control									
Mosquito Control Technician	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Planning/Zoning									
Administrative Technician	-	-	-	-	-	-	-	1	100.00%
County Planner	1	1	1	1	1	1	-	-	(100.00)%
Engineering/Planning Technician	-	0.5	0.5	0.5	0.5	0.5	0.5	-	(100.00)%
Planner	1	1	1	1	1	1	1	1	0.00%
Planning Technician	-	-	-	-	-	-	-	1	100.00%
Planning/Zoning Director	-	-	-	-	-	-	-	1	100.00%
Zoning Coordinator	-	-	-	-	-	-	-	1	100.00%
	2	2.5	2.5	2.5	2.5	2.5	1.5	5.0	100.00%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Zoning									
Administrative Technician	1	1	1	1	1	1	1	-	(100.00)%
Planning/Zoning Director	-	-	-	-	-	-	1	-	0.00%
Zoning Administrator	1	1	1	1	1	1	-	-	(100.00)%
Zoning Analyst	1	1	-	-	-	-	-	-	0.00%
Zoning Coordinator	-	-	1	1	1	1	1	-	(100.00)%
	3	3	3	3	3	3	3	-	(100.00)%
TOTAL SPECIAL REVENUE FUNDS	76	80.5	79.5	78	79	78.5	78.5	78	(1.27)%
Water/Sewer Operations									
Customer Service Clerk	3	3	3	3	3	3	4	3	0.00%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Sr Operations Technician	-	1	1	1	1	1	1	1	0.00%
Sr Utility Maintenance Worker	1	1	1	2	2	2	2	2	0.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	1	1	0.00%
Utilities Maintenance Technician	2	2	2	1	1	1	1	1	0.00%
Utilities Service Worker	10	8	8	9	9	9	12	11	22.22%
Wastewater Facilities Technician	-	1	1	1	1	1	1	1	0.00%
	20	20	20	21	21	21	25	23	9.52%
Water/Sewer Moody									
Sr Utilities Maintenance Technician	-	1	1	1	1	1	1	1	0.00%
Utilities Operations Supervisor	-	1	1	1	1	1	1	1	0.00%
Utilities Service Worker	-	1	1	1	1	1	1	1	0.00%
	-	3	3	3	3	3	3	3	0.00%
Litter & Beautification Program									
Litter Supervisor	-	-	-	-	1	1	1	1	0.00%
Litter Worker	-	-	-	-	1	1	1	1	0.00%
	-	-	-	-	2	2	2	2	0.00%
TOTAL ENTERPRISE FUNDS	20	23	23	24	26	26	30	28	7.69%

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Approved Positions

Positions	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Actual	FY 2021 Request	FY 2020 Budget	Percent Change
Shop Maintenance									
Inventory Coordinator	1	1	1	1	1	1	1	1	0.00%
Lead Sr Mechanic	-	-	1	1	1	1	1	1	0.00%
Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Mechanic	3	3	3	3	3	3	3	3	0.00%
Mechanic's Helper	1	1	1	1	1	1	1	1	0.00%
Sr Mechanic	2	2	1	1	1	1	1	1	0.00%
Welder	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 APPROVED POSITIONS	598	609	600	608	615	615	635	622	1.14%

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Millage History

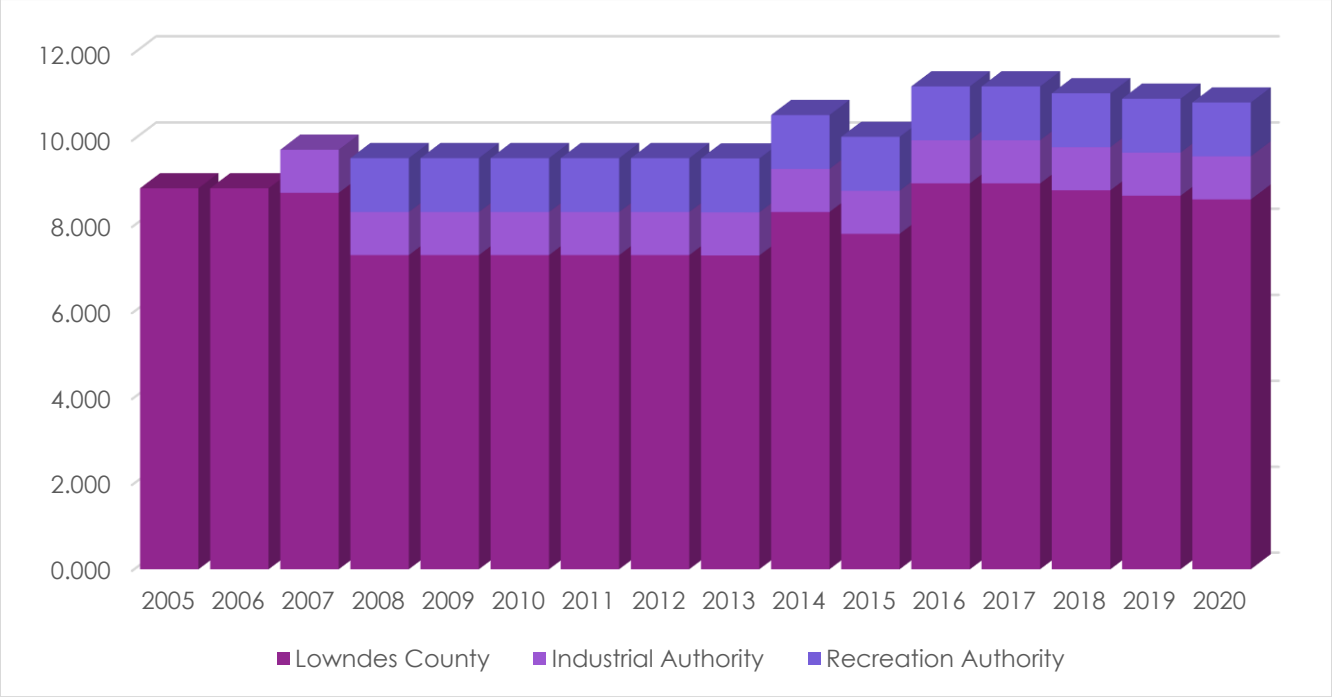


Figure 141 – Millage History

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Five Year Projection

The following financial projections are used for planning and analysis purposes. Assumptions are based on historical trends and current economic conditions. Obviously, COVID-19 has disrupted our projections as well as our lives and how we operate. While there is not a good way to measure what effects and how long it will impact us, the conservative approach that we have already taken as well as the relief funds available do not appear to have affected our models significantly.

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 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.

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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 2022	FY 2023	FY 2024	FY 2025
Personal Service	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%
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%

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Five Year Projection

(thousands)	FY 2021 Budget	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Revenue					
Property Tax	37,792.5	39,115.2	40,484.3	41,901.2	43,367.8
Local Option Sales Tax	12,750.0	13,260.0	13,790.4	14,342.0	14,915.7
Other Taxes	775.0	790.5	806.3	822.4	838.9
Licenses & Permits	5.0	5.0	5.0	5.0	5.0
Intergovernmental	767.5	775.2	782.9	790.8	798.7
Charges for Service	3,756.4	3,794.0	3,831.9	3,870.2	3,908.9
Fines & Forfeitures	2,125.0	2,188.8	2,254.4	2,322.0	2,391.7
Investment Income	350.0	350.0	350.0	350.0	350.0
Miscellaneous	37.5	37.9	38.3	38.6	39.0
Other Sources	1,085.0	1,095.9	1,106.8	1,117.9	1,129.1
	59,443.9	61,412.4	63,450.3	65,560.2	67,744.7
Expenditures					
Personal Services	31,296.1	32,704.4	34,176.1	35,714.0	37,321.1
Utilities	1,222.4	1,234.6	1,246.9	1,259.4	1,272.0
Appropriations	12,624.9	12,688.0	12,751.4	12,815.2	12,879.3
Contingency	1,152.6	1,250.0	1,250.0	1,250.0	1,250.0
Other Services & Contracts	10,181.2	10,283.0	10,385.8	10,489.7	10,594.5
Supplies & Materials	389.4	393.3	397.2	401.2	405.2
Capital Outlay	398.9	750.0	750.0	750.0	750.0
Debt Service	1,194.5	1,083.3	1,077.4	1,070.5	-
Operating Transfers	984.1	1,003.8	1,023.9	1,044.3	1,065.2
	59,443.9	61,390.3	63,058.8	64,794.3	65,537.4
Net Revenues Over (Under) Expenditures	-	22.1	391.5	765.9	2,207.4
Beginning Fund Balance	19,386.9	19,386.9	19,409.0	19,800.6	20,566.5
Ending Fund Balance	19,386.9	19,409.0	19,800.6	20,566.5	22,773.9
Estimated Days of Fund Balance	117	114	113	114	115

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Glossary of Terms

1,2,3…

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

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

Aa

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

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

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

Appropriation: An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Approved (Annual) Budget: The funds appropriated from the Board of Commissioners at the beginning of each fiscal period.

Approved Positions: The number of positions and titles of those positions authorized for a department or function.

Assessed Value: The value placed on property for tax purposes. The taxable value for property is 40% of the assessed value.

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

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.

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Glossary of Terms

Aa

Audit: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement when necessary.

Bb

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

Balanced Budget: Revenues and fund balance exceed expenditures.

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

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

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

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

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

Budget Adjustment: The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget or transfer to or from personal services without approval of the Board of Commissioners.

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.

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Glossary of Terms

Bb

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

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

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

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

Budget Resolution: The official enactment of the Board of Commissioners legally authorizing County officials to obligate and expend resources.

Budget Transmittal Letter: The formal document presenting the budget to the Board of Commissioners and explaining relevant data behind the final document.

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

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.

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Glossary of Terms

Bb

Capital Budget: The portion of the budget related to capital outlay.

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

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

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $7,500 are not considered capital outlay.

Capital Project Fund: A governmental type fund which accounts for the financial resources and acquisition or construction of major capital items and facilities.

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

CDBG: An acronym for Community Development Block Grants.

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

CIP: See Capital Improvement Program.

COAM: An acronym for Coin Operated Amusement Machines.

Code of Ordinances: The set of ordinances or "local laws" approved by the Board of Commissioners in accordance with the powers established under the laws of the State of Georgia.

Comprehensive Plan: A long-term plan to control and direct use and development of property in Lowndes County.

Contingency: Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Contingency funds can be transferred to a departmental budget only by action of the Board of Commissioners or the County Manager.

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

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Glossary of Terms

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.

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.

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Glossary of Terms

Ee

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

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

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

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

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

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

Ff

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

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

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

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.

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Glossary of Terms

Ee

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

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

FTE – Full-time Equivalent: Referring to personnel.

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

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

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

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

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

Gg

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

GASB: An acronym for the Governmental Accounting Standards Board.

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

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Glossary of Terms

Ee

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.

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.

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Glossary of Terms

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.

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.

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Glossary of Terms

Ll

Land Use Designation: Future land use designations that correspond to the Comprehensive Plan and the ULDC.

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

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

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

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

Mm

Major Fund: A fund whose revenues, expenditures/expenses, assets or liabilities are least 10 percent of the corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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

MDC – Mobile Data Computer: Laptop computers used in emergency vehicles to provide instant access to data.

Mill: A tax rate equivalent to one-thousandth of a dollar of taxable assessed value.

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.

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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.

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.

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Mm

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.

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.

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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.

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.

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Ss

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.

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.

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Tt

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

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

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

TSPLOST: A one cent tax enacted for transportation purposes.

Uu

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

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

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

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

Vv

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

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

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.

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