

Lowndes County Board of Commissioners

Rodney N. Casey, Chairman

J. Edgar Roberts, District 1

Richard C. Lee, District 2

G. Robert Carter, District 3



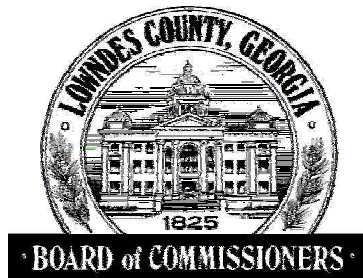
Joseph D. Pritchard, County Manager

K. Paige Dukes, County Clerk

Stephanie L. Black, Finance Director

Mickey Tillman, Human Resource Director

Amy G. Woods, Internal Auditor/Purchasing Agent



Planning for the future,
with you in mind...

Mission Statement

To provide an efficient, effective and responsive
local government to all citizens of Lowndes
County while maintaining the financial
strength to meet any contingency

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Lowndes County Board of Commissioners



Rodney N. Casey, Chairman

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June 5, 2006

Chairman Rodney N. Casey
Commissioner J. Edgar Roberts
Commissioner Richard C. Lee
Commissioner G. Robert Carter

Honorable Chairman and Commissioners:

In accordance with O.C.G.A. 36-81-6 and the duties and responsibilities of the County Manager, I hereby submit to you the annual budget for Lowndes County Government for the fiscal year ending June 30, 2007.

The 2006-2007 budget provides for an increase in the General Fund of \$3,319,058, or 8.27%, to \$43,437,554 and an overall budget increase of \$4,917,034, or 5.39%, to \$96,202,095. This budget provides for the continuation of existing services at their current levels with a limited number of new positions. The proposed budget provides for these items with a projected growth in the digest of approximately 3.50%. This proposal does not include an increase in the millage; however, that is an option that will need to be reviewed in balancing the final budget. Although the Board of Assessors projects a greater growth in the digest, we have elected to budget at 3.50% which would take into account historical growth rates.

Because of the conservative stance the Board of Commissioners has taken in the past several years, the County is operating in a fiscally sound manner. Overall, revenues derived from property taxes account for approximately 46.6% of General Fund revenues. Taxpayers in Unincorporated Lowndes County have seen a slight increase in their property taxes each year since 2001. This was due to the Board's decision to phase out the Insurance Premium Rollback over a four year period. These funds were reallocated to the County's Fire Department and resulted in a lowering of the ISO rating from a 9 to a 5/9, saving the average homeowner approximately \$300 to \$500 annually on their homeowners insurance. The millage rate for all taxpayers was lowered in 2003. All citizens of Lowndes County now pay the same rate, 8.86 mills. The Board has also continued the practice of reserving Local Option Sales Tax revenues for one year to protect the County in the event of loss of revenues.

Based on discussions from the Board's Retreat in February and prior retreats, there are several proposed changes that allow growth and continuation of services. The Board

identified areas for review by the staff and asked for recommendations for these prior to completion of the budget. Included in these were a continuation of the review of the fee structure and a plan to implement a fee-based solid waste program.

Over the past several years, we have seen dramatic increases in the costs of solid waste management. The prior year budget included a proposal for a “Pay as you Throw” program which has not been implemented to date. At the retreat, I, along with staff and consultants, expressed the necessity to move forward with the project. As a result, I have included implementation in this budget for no later than mid-year. This program will ensure that the citizens who are using the collection centers are the ones paying for the disposal. In addition, we continue to look at closing some of the collection centers and improving others, moving towards the idea of having a few super centers. Future plans are to work with the current providers of curbside pickup on a franchise agreement.

All of the above changes relate to General Fund but attention was given to other funds as well. Measures were taken to cut costs in Drug Abuse Treatment, 911/Emergency Management and Water/Sewer. Drug Abuse Treatment, which is administered by LODAC, receives its primary funding from fines and grants. In recent years, the expenditures have grown much faster than the revenues and the fund is starting to show a deficit. While the goal for the 911 fund was to become more and more self sufficient, the trend in the last several years has been toward larger deficits. Water/Sewer is attempting to improve their cash flow and will continue to repay the loan from the General Fund. Finally, in its continuing review of the fee structure, staff looked at rates for street lighting districts. Due to various factors including special requests by citizens on where lights are located, the street lighting funds has been operating in a deficit. The current method of assessment does not take into account lighting needs or property sizes in determining cost per property owner. Staff recommends increasing the annual fee for street lighting to address this issue. These changes are included in this budget document.

Highlights of the proposed budget are outlined below. The accumulation of all proposed expenditures by fund is as follows, including a comparison of the increase/decrease from the current fiscal year.

<u>Fund Title</u>	<u>FY 2006 Budget</u>	<u>FY 2007 Manager</u>	<u>Increase/ Decrease</u>
General Fund	\$40,118	\$43,438	8.27%
Keep Lowndes/Valdosta Beautiful	50	50	0.00%
Commissary Fund	425	465	9.41%
Accommodation Excise Tax	1,800	1,850	2.78%
Jail Fund	500	592	18.35%
Department of LODAC	385	385	0.00%
Emergency Telecommunications	2,139	2,586	20.92%
SPLOST IV	10,000	10,000	0.00%

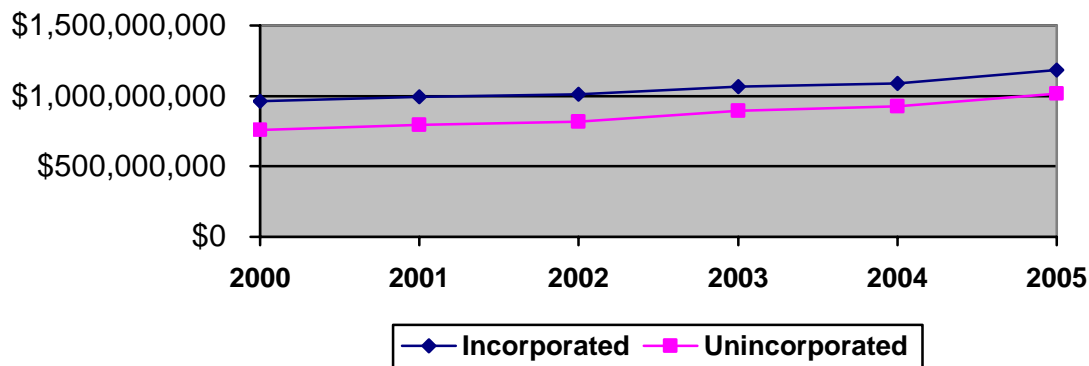
SPLOST V	25,100	25,100	0.00%
Victim/Witness	287	392	36.57%
Water Sewer	3,304	3,408	3.16%
Landfill	125	165	32.00%
Street Lighting Fund	173	180	3.81%
Equipment Maintenance Fund	510	594	16.39%
Insurance Fund	3,875	4,300	10.97%
Fleet Manager	2,486	2,671	7.47%
LODAC Georgia Bar	7	26	250.00%
Total of All Funds	\$91,285	\$96,202	5.39%

GENERAL FUND

Projected Revenues

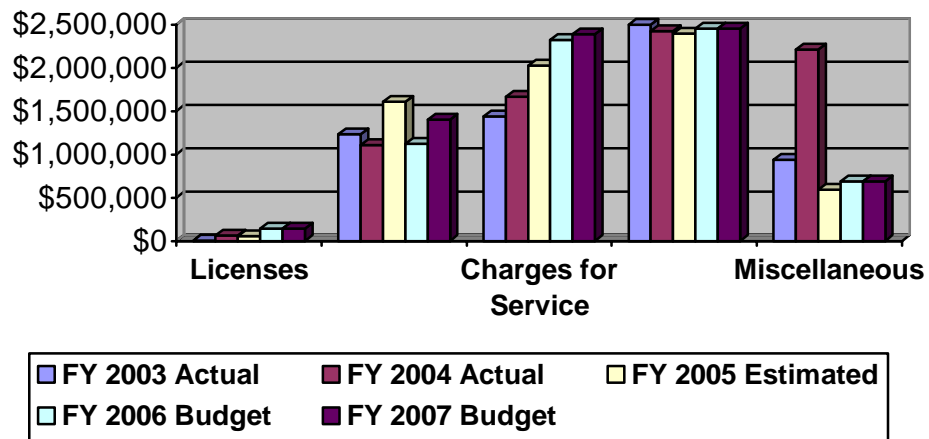
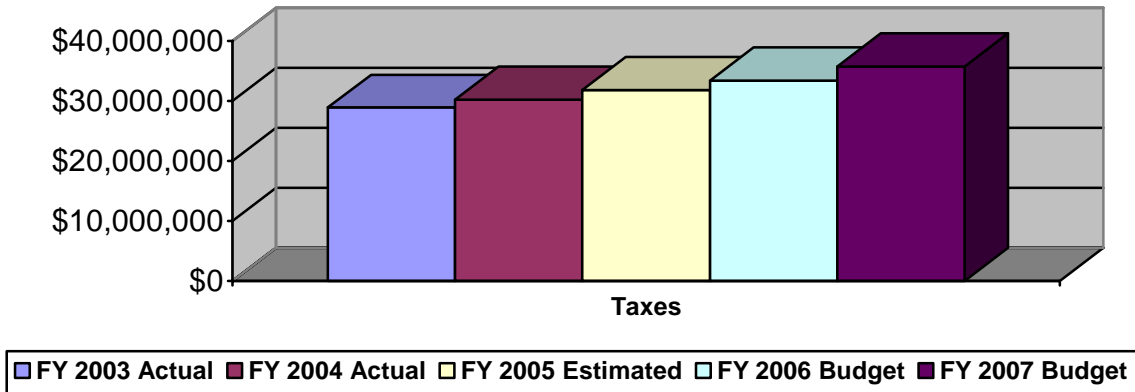
The largest single revenue source in the General Fund is derived from current year property taxes; however, the digest is expected to grow by approximately 3.50%. The other revenue sources include other taxes, licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous sources. The total projected general fund revenue for fiscal year 2007 is \$42,850,450, an increase from fiscal year 2006 budget of \$2,731,954 or 6.81%. This is primarily due to the increase in the digest and the increase in Local Option Sales Tax revenue. As stated earlier, I am recommending the institution of a bag system for Solid Waste Management effective January 1, 2007. Current Year Property Tax accounts for \$19,425,000 or 46.61% of General Fund Revenues

Digest Growth History



The proposed revenues do not increase the current millage rate for either incorporated or unincorporated taxpayers. This has been accomplished by working with departments to keep fiscal spending low.

Trends for general fund revenues are presented below:



Projected Expenditures

GENERAL:

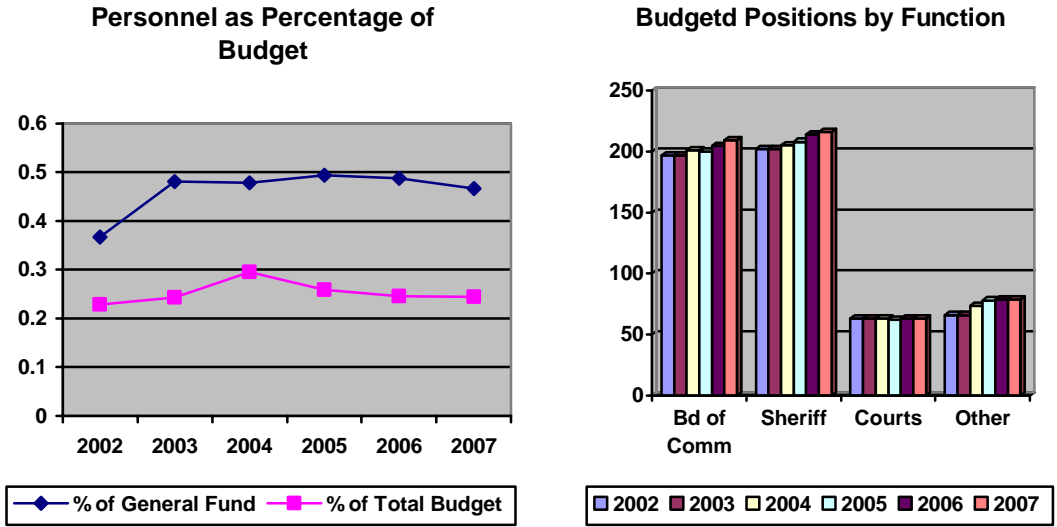
The proposed expenditures for fiscal year 2007 represent the continuation of the current level of services and several changes in personnel. During the budget process departments were asked to justify each and every expenditure, including existing personnel. The budget contained herein gives detail for each line item. The three main expenditure components of the proposed budget are personnel, operations and capital. Significant changes in each of these areas are outlined below:

PERSONNEL:

The single largest expenditure in a local government’s budget is its personnel, which included employee salaries and benefits. The expenditures for personnel in the proposed fiscal year 2007 general fund budget represent 46.73% of the total general fund or \$20,299,947. Several new positions were added:

- Addition of a Database Administrator for ITS;
- Addition of a Tag & Tax Clerk for the Tax Commissioner;
- Addition of 2 Firefighters for Fire/Rescue (mid-year);
- Addition of a Road Maintenance Worker for Patching.

The proposed budget increase calls for a continuation of the 2.5% merit increase on the month following the anniversary date.



OPERATIONS:

The operation position of the budget ranks second in terms of the percentage of the total budget compared with the personnel and capital ranked first and third respectively. Significant efforts were made to closely analyze each operational cost and make reductions where appropriate.

Training:

The minimum required training is recommended for funding in the proposed budget. It is critically important that County employees stay abreast of legislative changes, changes in technology and changes in their particular field of expertise so they can continue to be proficient in their jobs.

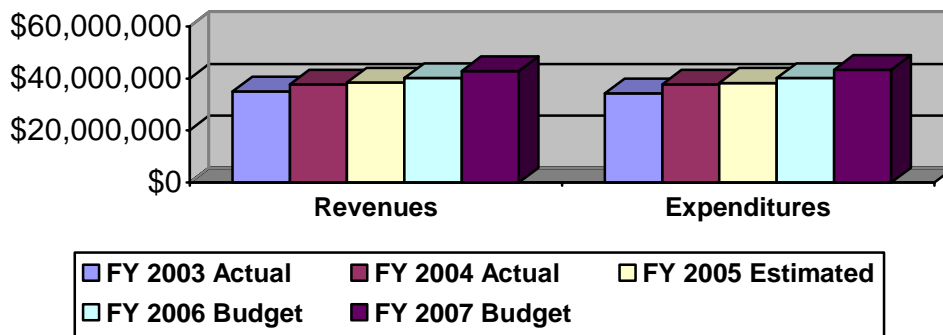
Division of Parks:

Valdosta-Lowndes Parks and Receptions continues to be operated as a joint department with funding provided by the County and administrated by the City of Valdosta. With implementation of the Master Plan and discussions for H.B. 489 in the works, the projected budget for the Parks department was increased to \$3 million.

Debt Service:

The referendum for SPLOST V provided for debt service reduction, which accounted for a reduction in payments made from the General Fund.

General Fund Revenues and Expenditures



OTHER FUNDS

Accommodation Excise Tax Fund

As you are aware, the hotel/motel tax provides funding for the Airport Authority, Conference Center and Tourism Authority and Industrial Authority. Based on the anticipated growth in the tax, the budget reflects an increase 2.5% for each authority.

911/Emergency Management:

The Emergency Telecommunications division continues to grow. A large reserve had built up several years ago and support from General Fund was stopped. However, as expenditures have continued to grow, the reserve has diminished. As a result, a hard look was taken at the expenditures of the division to reduce reliance on the General Fund.


SUMMARY

The proposed budget for fiscal year 2007 provides funding to maintain the current level of services without an increase in the current millage rate per the Board's direction. In order to meet the goal, only the most essential positions and capital requests were recommended and changes were included for alcohol licenses and sanitation. The budget you are being provided with is not currently balanced and changes should be considered carefully.

I would also note at this time that the County will be renegotiating the funding agreements under H.B. 489 prior to the end of the calendar year. These negotiations could impact the budget, requiring a mid-year amendment.

I am grateful for the tremendous effort by department heads, elected and appointed officials in developing the fiscal year 2007 proposed budget. Their assistance made the process much easier. Special recognition goes to Stephanie Black, Finance Director and Amy Woods, Purchasing Agent/Internal Auditor, in formulating this document. They are to be commended for their diligence throughout this process. The budget team and I stand ready to assist you in any way possible as you begin your deliberations for the fiscal year 2007 budget.

Sincerely,



Joseph D. Pritchard
County Manager

**A RESOLUTION ADOPTING THE FY 2007 OPERATING BUDGET
FOR THE LOWNDES COUNTY BOARD OF COMMISSIONERS**

WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of fund in a fiscal year; and

WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

NOW, THEREFORE, BE IT RESOLVED, by the Lowndes County Board of Commissioners, acting in its capacity as the governing authority of Lowndes County, that the 2006-2007 Operating Budget for Lowndes County is as follows:

REVENUES

Taxes	\$ 35,930,000
Licenses and Permits	\$ 140,000
Intergovernmental Revenues	\$ 1,397,950
Charges for Service	\$ 2,509,000
Fines and Forfeitures	\$ 2,450,000
Miscellaneous	\$ 690,500

TOTAL REVENUES

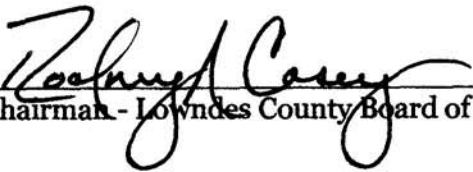
\$ 43,117,450

EXPENDITURES


General Government	\$ 7,530,910
Judicial	\$ 5,177,701
Public Safety	\$ 17,185,080
Public Works	\$ 7,229,368
Health & Welfare	\$ 982,359
Culture & Recreation	\$ 4,495,100
Housing & Development	\$ 516,932

TOTAL EXPENDITURES

\$ 43,117,450



Chairman - Lowndes County Board of Commissioners

ATTEST: 

DATE: 6/27/06

**A RESOLUTION ADOPTING THE FY 2007 BUDGET FOR
ALL FUNDS OTHER THAN THE OPERATING FUND
FOR THE LOWNDES COUNTY BOARD OF COMMISSIONERS**

WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of fund in a fiscal year; and


WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

NOW, THEREFORE, BE IT RESOLVED, by the Lowndes County Board of Commissioners, acting in its capacity as the governing authority of Lowndes County, that the 2006-2007 Budget for funds other than the Operating Fund for Lowndes County is as follows:

	Revenues	Expenditures
Keep Lowndes/Valdosta Beautiful	\$ 50,000	\$ 50,000
Auxiliary Accounts	\$ 465,000	\$ 465,000
Sheriff's Drug Seizure	\$ 4,000	\$ -
Accommodation Excise	\$ 1,850,000	\$ 1,850,000
Jail Operations	\$ 500,000	\$ 592,403
Drug Abuse Treatment	\$ 385,000	\$ 393,458
Emergency Telephone	\$ 2,530,708	\$ 2,530,708
SPLOST 4	\$ 47,000	\$ 10,000,000
SPLOST 5	\$ 21,115,000	\$ 25,100,000
Victim Witness Fund	\$ 262,200	\$ 396,300
Water and Sewer	\$ 2,737,500	\$ 3,450,693
Landfill Fund	\$ 600,000	\$ 165,000
Street Lighting Districts	\$ 180,000	\$ 180,000
Equipment Maintenance	\$ 610,521	\$ 610,521
Insurance Fund	\$ 4,300,000	\$ 4,300,000
Fleet Manager	\$ 2,837,788	\$ 2,837,788
LODAC Agency Fund	\$ -	\$ 25,900



Chairman - Lowndes County Board of Commissioners

ATTEST:  _____

DATE: 6/27/06 _____

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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, the factors and assumptions that led to that plan and the goals and objectives. The document should discuss the challenges the County faces as it strives to be a fiscally responsible and responsive local government. The budget documents should serve as a policy document, a financial plan, an operations guide and a communication device.

To assist the reader, this document has been divided into three main segments: Introduction, Specific Fund Budgets and Appendices.

- **Introduction** – This section provides information to familiarize the reader with Lowndes County. There is a profile of the community, information on fund structures and policies, discussion of Commission goals and comparative historical data.
- **Specific Fund Balances** – This section provides the reader with information about each fund, broken down by department and includes goals and objectives for each governmental unit.
- **Appendices** – This section provides additional data to assist the reader in understanding the document. Included in this section are a glossary of terms, expenditure classifications and a Position Control chart.

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

A Brief History of Lowndes County

Lowndes County, located in south central Georgia, was created on December 23, 1865. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes was a Revolutionary War leader from South Carolina.

Franklinville, the first County seat, was settled in 1828. Four years later, Lowndesville, located at the junction of the Little and Withlacoochee Rivers became the new County seat. It was renamed Troupville after Georgia Governor George Troup. When the railroad surveyors arrived in the late 1850, the citizens of Troupville elected to move their town to ensure its prosperity. The County seat was renamed Valdosta, after Troup's plantation, Val d'Aosta. July 4, 1860 marked the first day that the train passed through Valdosta and Lowndes County and the area became the largest inland market for Sea Island cotton in the world.

The Strickland Cotton Mills were established in 1900 and was one of the largest industries in early Lowndes County. The employees lived in a company town that became known as Remerton. Although the mill is no longer operational, the city of Remerton continues to thrive. Coca-Cola's second bottling company in the world was also located in Lowndes County.

Valdosta State University was established in 1906. First called South Georgia State Normal College, the school was renamed Georgia State Women's College in 1922. Following World War II, the school was again renamed Valdosta State College in 1950 and achieved university status on July 1, 1993.

Today, Valdosta and Lowndes County are a thriving economic center, ideally located on the state border with Florida along Interstate 75. Lowndes County boasts two rail services, an airport and quick access to seaports. Shopping opportunities are available with a mall, outlet stores, antique stores and the downtown area. Lowndes County is also home to Moody Air Force Base, named for George Putnam Moody. In addition, there are wildlife management areas, theme parks, theatres, golf courses and more to appeal to residents and visitors alike.

Community Profile

Established December 23, 1825

Form of Government – Commission, Manager

County Seat – Valdosta

Climate

Average maximum temperature	80° F
Average minimum temperature	58° F
Average annual temperature	69° F

Geography Facts (2000)

	Lowndes	Georgia
Land Area, square miles	511	57,906
Persons per square mile, 2000	182.7	141.4

Population – Greater Lowndes

1970 -	55,112
1980 -	67,972
1990 -	75,981
2000 -	92,115
2005 -	96,046
2010 -	103,876

Incorporated Cities and Populations (2000)

Dasher -	834
Hahira -	1,626
Lake Park -	549
Remerton -	847
Valdosta -	43,724

Age Composition (2000)

	Lowndes	Georgia
Under 5 years old	7.6%	7.7%
Under 18 years old	26.1%	26.4%
Over 65 years old	9.3%	9.6%

Gender Composition (2000)

	Lowndes	Georgia
Female persons	50.2%	50.6%
Male persons	49.8%	49.4%

Educational Composition (2000)

	Lowndes	Georgia
High School graduates, age 25+	77.7%	78.6%
Bachelor's Degree or higher, age 25+	19.7%	24.3%

Housing Statistics

	Lowndes	Georgia
Housing units, 2004	39,789	3,672,677
Homeownership rate, 2000	60.8%	67.5%
Median value of owner-occupied housing, 2000	\$87,600	\$111,200
Households, 2000	32,654	3,006,369
Persons per household, 2000	2.61	2.65

Crime Statistics for Lowndes County

	2005	2004	2003	2002	2001
Murder	10	7	3	6	2
Rape	44	50	40	45	28
Robbery	126	124	116	89	100
Assault	230	244	240	249	174
Burglary	942	825	882	817	502
Larceny	3,764	3,711	3,514	3,209	2,555
Auto Theft	269	251	220	208	175

Voter Statistics

Registered Voters -
 Percentage Voting in last General Election -
 Number of Precincts -

U.S. Congressional Districts - 1st and 2nd
 State Congressional Districts - 174th, 175th and 176th
 State Senate Districts - 8th

Economic Characteristics

Economic Quick Facts

	Lowndes	Georgia
Median household income, 2003	\$32,672	\$42,421
Per capita income, 2003	\$24,236	\$29,000
Mean travel time to work, minutes	18.7	27.7
Persons below poverty, 2003	17.7%	13.3%
Unemployment Rate, 2003	3.1%	4.7%

Business Statistics

	Lowndes	Georgia
Private, non-farm establishments, 2003	2,565	209,137
Private, non-farm employment, 2003	39,754	3,387,337
Non-employer establishments, 2003	5,024	570,216
Retail sales, 2002 (\$1,000)	1,332,541	90,098,578
Retail sales per capita, 2002 (\$1,000)	\$14,230	\$10,551

Assessed Valuations

(\$1,000)	Assessed	Actual
2005	2,015,862	5,039,655
2004	1,960,175	4,900,438
2003	1,831,103	4,577,758
2002	1,786,235	4,465,588
2001	1,722,721	4,306,803

Principle Property Tax Payers, 2005

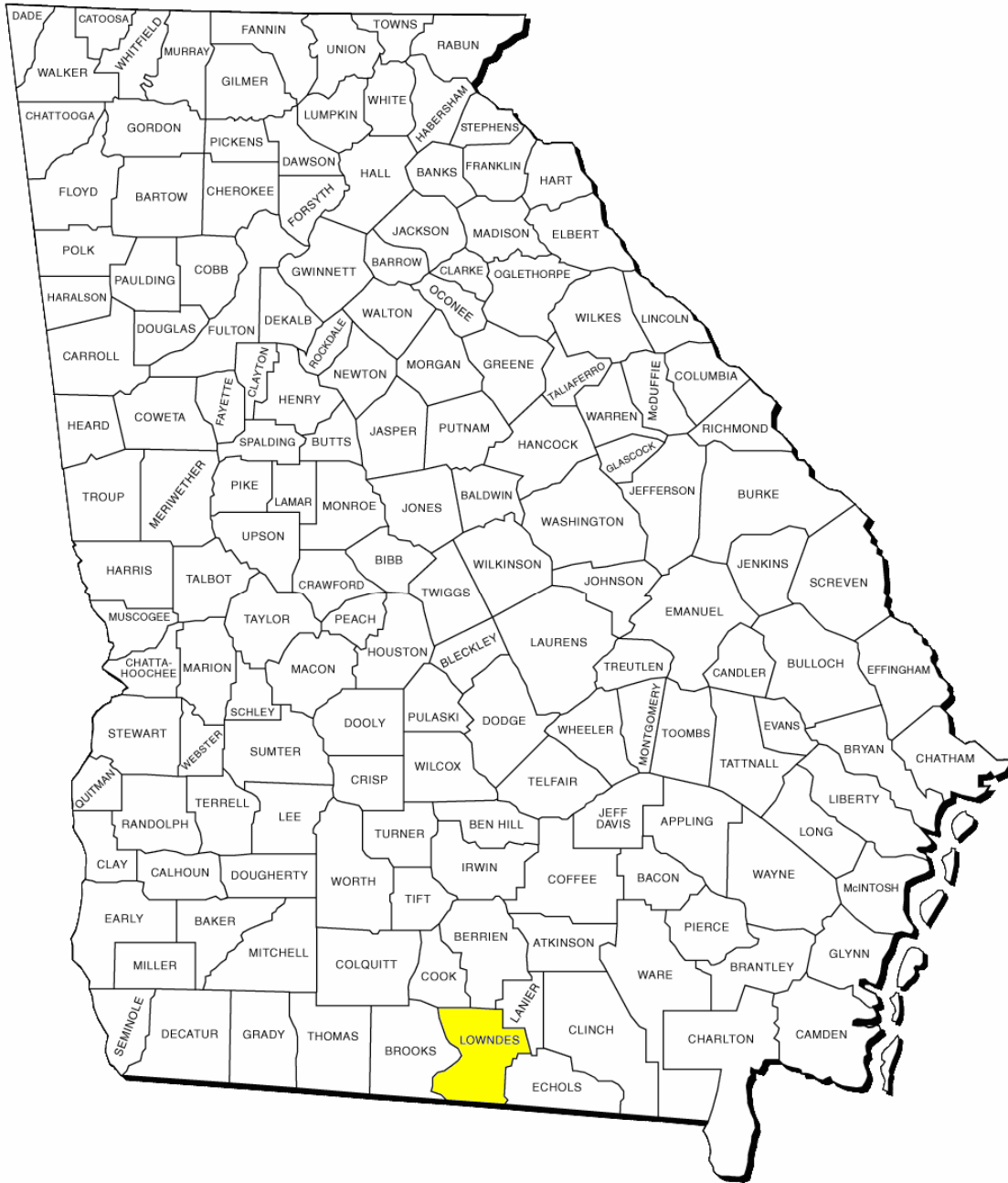
Archer Daniels Midland
 Packaging Corporation of America
 The Langdale Company
 Georgia Power Company
 Wild Adventures
 Lowes Distribution Center
 Bellsouth Telecommunications
 Colquitt Electric Membership
 SAFT America, Inc.
 Colonial Realty LTD

Principle Employers, 2005

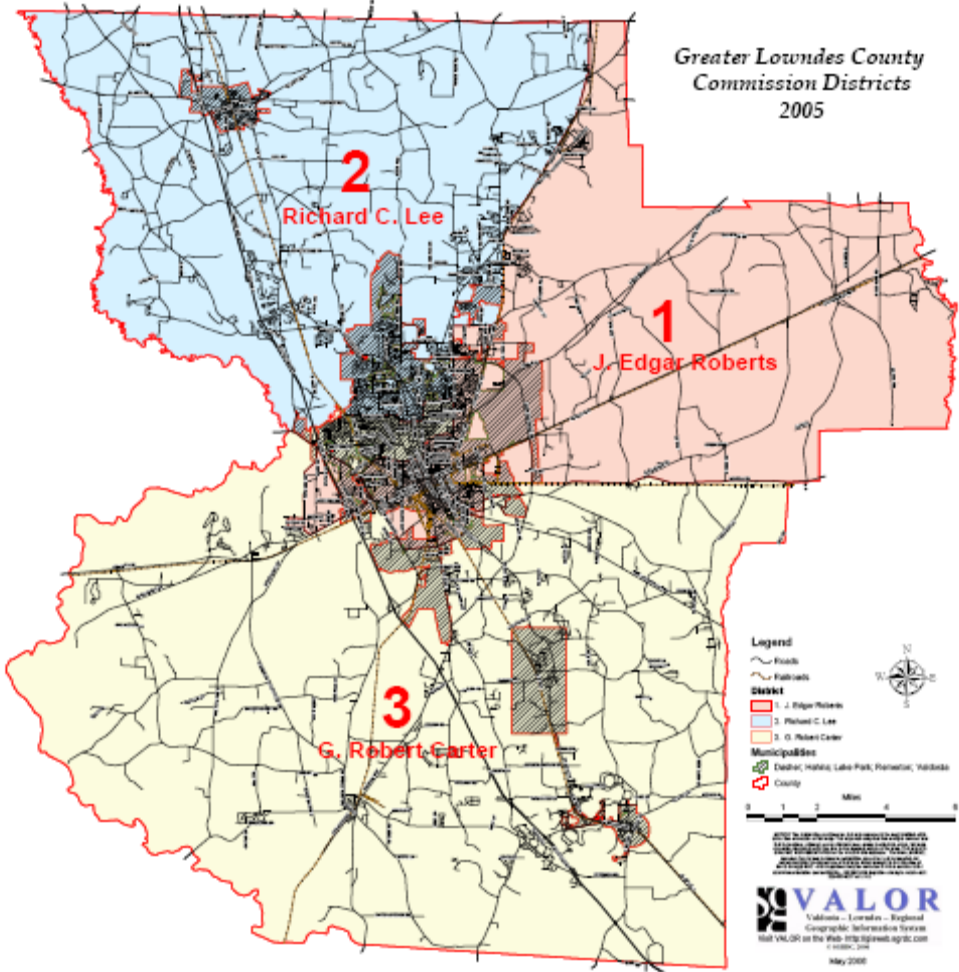
Moody Air Force Base (4,448)
 South Georgia Medical Center (2,300)
 Valdosta State University (2,280)
 Lowndes County Schools (1,279)
 Valdosta City Schools (960)
 Convergys Corporations (900)
 Lowes Distribution Center (820)
 City of Valdosta (659)
 Lowndes County (554)
 Roadway Express (450)

Millage Rate, 2005 - 8.86 mills

Georgia Map



Commission District Map



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The Budgeting Process

The annual budgeting process for the County actually begins in the early spring with the Board of Commissioner's retreat. At this meeting, the Board meets with various departments and determines the direction and goals of the County for the coming year. The formal budget process then begins in the late fall of each calendar year. A budget calendar is developed outlining projected dates for milestones in the process and is presented to the Board of Commissioners for approval.

The Finance Department prepares packages for each division, department or agency receiving funding showing history and year to date information and providing instructions on how to submit budget information. Requested personnel and computer equipment are due prior to the due date for the complete package from each department to allow Human Resources and Information Technology Services (ITS) to compute the cost of those requests.

Once the packages are received and entered into the budgeting system, revenue projections and any additional expenditures are calculated and entered. The Budget Committee, made up of the County Manager, Finance Director and Purchasing Agent, begin meeting with departments to discuss their requests.

The Budget Committee, using the data gathered during the meeting process, then begins making adjustments to the requests to develop a proposed budget. It is the objective of the Budget Committee to present the Board of Commissioners with a balanced budget.

Commissioner work sessions are then scheduled where the Budget Committee reviews the entire budget with the Board. This is a public meeting and an opportunity for department heads to make their case before the Board. Once any changes recommended by the Board have been entered, public hearings are scheduled and advertisements are placed. All departments receive a copy of their proposed budget before the public hearing. A copy of the budget is also on display in the office of the County Clerk for any citizen who wishes to review the document.

In 2006, Lowndes County went live with a new accounting system. Using this new system, it allows departments the functionality of accessing funds throughout their budget without having to make budget adjustments. Certain line items are excluded such as salaries and benefits, insurance, debt service, etc. However, exclusive of those accounts, as long as the department does not go over their remaining budget, an individual line item may exceed its budget. Any amendment of the budget must be approved by the Board of Commissioners.

Fiscal Year 2006-2007 Budget Calendar

Managers Budget Letter		December 7, 2005
Initial Budget Package		December 7, 2005
ITS/Personnel Requests Due		December 16, 2005
Departmental Budgets Due to Budget Manager		January 16, 2006
Begin Budget Analysis/Input		January 16, 2006
Budget Package to County Manager		January 30, 2006
Revenue Projections		January 30, 2006
Begin Departmental Meetings		February 6, 2006
Begin Outside Agency Meetings		February 6, 2006
Finish Departmental & Outside Agency Meetings		March 6, 2006
Manager Recommendations Finalized		April 14, 2006
Budget to Commissioners		April 21, 2006
Begin Commissioner Review & Work Sessions		May 2, 2006
End Commissioner Review & Work Sessions		May 5, 2006
Advertise Budget & Public Hearings	Ad	<i>May 21, 2006</i>
		May 30, 2006
Public Meeting & Adoption Meeting	Ad	<i>June 1, 2004</i>
		June 6, 2006

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 the budgeted amounts. The County's accounting records the 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 enterprise type 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.

The level of budget control (the level at which the expenditures cannot legally exceed the approved budget) is maintained at the department level. However, County departmental budgets contain detail by major service group (personal services, contractual services, etc.) and by line item within each major service group. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the Board of Commissioners. The annual budget included the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.

Fund Structure and Basis of Accounting

General Fund – The General Fund is the principal operating fund of the County government. Most of the operating expenditures of the County should be accounted for unless there is a compelling reason for them to be reported in some other fund type. The General Fund uses the modified accrual basis of accounting and budgeting.

Special Revenue Funds – Special Revenue Funds are used to account for specific revenues that are legally limited in their usage. All Special Revenue Funds use the modified accrual basis of accounting and budgeting. The County uses a number of Special Revenues Funds which are described below.

- **Gateway to the Gold** – This fund is used to account for monies that were set aside and are limited for use in beautification of the interstate exchanges.
- **Keep Lowndes/Valdosta Beautiful** – The KLVB program is an extension of the Keep America Beautiful campaign. Revenues are received from the County’s landfill fund and are required to be used for projects that clean up, beautify or recognize achievement in beautification throughout the County.
- **Sheriff’s Commissary Fund** – This fund is used to account for personal items that are purchased by inmates of the Lowndes County Jail. All proceeds are returned to this fund and are used to purchase additional items.
- **Drug Seizures Fund** – This fund is used to account for funds received by the Sheriff relating to drug interdiction. These funds are required to be used by the Sheriff for programs that help reduce the use of drugs and educate the public on drug resistance.
- **Accommodation Excise Tax** – This fund accounts for the collection of accommodation excise taxes, also referred to as hotel/motel taxes. These funds are required to be used to promote tourism in the County. By statute, 40% of the revenues collected are required to be paid to the Tourism Authority. The remainder is split by intergovernmental agreement between the Conference Center, Industrial Authority and Airport Authority.
- **SPLOST II** – This fund accounts for the County’s second round of Special Purpose Local Option Sales Tax. These funds are required to be used for capital projects and in accordance with the approved referendum. This fund appears for informational purposes only as the final expenditures were made in fiscal year 2005.
- **Jail Operations** – The Jail fund accounts for the monies received from the fines and forfeitures set aside for staffing, maintenance and operation of the Lowndes County Jail. All expenditures from this fund relate to operation of the jail facility.

Fund Structure and Basis of Accounting

- **Drug Abuse Treatment** – This fund accounts for monies received from fines and forfeitures set aside for treatment and educational programs relating to drug abuse. This fund is operated by LODAC (Lowndes Drug Action Council).
- **Emergency Telecommunications Fund** – This fund is all inclusive of activities regarding 911 communications and emergency management. Included in the fund are the 911 Center, Emergency Management, the Sheriff's radio tower and the Public Safety Radio System, and 800 MHz radio system used by all emergency services in Lowndes County. The fund is supported by surcharges as well as user charges and general fund support.
- **SPLOST III** – Like the SPLOST II fund, this fund accounts for the County's third Special Purpose Local Option Sales Tax. These funds were expended in fiscal year 2006 and are included for informational purposes only.
- **SPLOST IV** – This fund accounts for the County's fourth Special Purpose Local Option Sales Tax. Spending of the funds collected under SPLOST IV is ongoing.
- **SPLOST V** – This fund accounts for the County's current Special Purpose Local Option Sales Tax. This SPLOST began collections in calendar year 2003 and will continue through December 2007.
- **Victim/Witness** – This fund accounts for fines and forfeitures set aside for victim programs. These funds are appropriated to the District Attorney who allocates a portion to the State Court Solicitor's Office and to The Haven, a local battered women's shelter.

Enterprise Funds – Enterprise funds are used to account for “business-type” activities that are primarily financed through user charges. These funds are budgeted for and accounted for using the accrual basis. Following is a description of the Enterprise Funds currently used by Lowndes County.

- **Water/Sewer** – This fund accounts for the revenues and expenditures related to the County's utility system which includes water and sewer services. Revenues primarily come from user charges and are expended for administration of the department as well as water and sewer operations.
- **Landfill** – This fund accounts for all activities related to the County's Landfill. Revenues are from the Solid Waste Host Fees and are expended in monitoring methane and to fund the Keep Lowndes/Valdosta Beautiful program. Monies are also set aside annually for post-closure care.

Fund Structure and Basis of Accounting

- **Tax Lighting Districts** – This fund accounts for the special tax lighting districts in Lowndes County. Districts are created by covenant or by petition and property owners are assessed a fee on their property tax bill for basic or decorative lighting.

Internal Service Funds – Like Enterprise Funds, these funds account for “business-type” activities but for an internal customer. User charges are the primary source of revenue. All Internal Service Funds use the accrual basis for accounting and budgeting. A description follows of the County’s Internal Service Funds.

- **Equipment Maintenance** – This fund accounts for all maintenance for County vehicles and equipment. Revenues are received from the Fleet Manager for parts, fuel, lubricants, tires and labor on all County equipment and from outside agencies. The County fuel island is included in this fund.
- **Self-Insurance** – This fund accounts for the County’s self insurance program which included health and workers compensation benefits.
- **Fleet Manager** – This fund serves as the owner of all vehicles and equipment for Lowndes County. Departments pay a rental charge into the fund annually for use of vehicles and equipment and the fund then pays the Equipment Maintenance Fund for the maintenance.

LODAC Georgia Bar – This fund accounts for monies granted to the Lowndes Drug Action Council (LODAC) from the Georgia Bar Association for operation of their programs. These funds are accounted for and budgeted on the modified accrual basis.

Financial Policies

Budget and Equity Reserve Policy

The purpose of this policy is to provide general guidelines for the operations of the Finance Department relating to budgeting and equity reserves. The adoption of an operating budget is one of the County's most important activities and is subject to Georgia Code Section 36-81-7.

A budget calendar for the subsequent budget year shall be presented to the Board of Commissioners prior to January 15 of each year. The calendar shall include specific tasks required to prepare the budget and completion dates for those tasks.

The County will utilize a decentralized operating budget process. All departments and constitutional officers provide to the Finance Department requests for personnel, goods, capital, and services necessary to meet the operational objectives of the budget period. Each shall submit a budget for "current services," "expanded services," and "expanded service-not carried forward."

Special, one-time revenues shall be used to purchase non-recurring items and shall not be used to support the 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 debt 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 reserve at a level equivalent to three month's expenditures.

Budgets for governmental fund types will be adopted on a basis of generally accepted accounting principles 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

Financial Policies

Budget and Equity Reserve Policy, con't.

incurred, and the liability will be liquidated with current resources. All outstanding encumbrances are charged as expenditures to the budget appropriation in the year initially encumbered.

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

The budget shall be adopted at the fund/department level. Department directors shall have authority to transfer appropriations within the department subject to the approval of the Finance Director and the County Manager. Any adjustment of salaries and benefits shall require approval of the Board of Commissioners.

The County shall include an amount in the general fund budget for unforeseen operating expenditures. This contingency appropriation shall be approximately 1.5% of the operating budget or \$300,000, whichever is less. To finance this contingency, an equal amount of fund balance will be budgeted to fund the contingency.

The County shall maintain a system of budgetary control to ensure adherence to the budget and shall prepare timely financial reports to compare actual and budget amounts. Encumbrances and available budgets shall also be included. These reports shall be distributed to department directors on a monthly basis.

The proposed budget shall be submitted to the Board of Commissioners for adoption prior to June 30 of each calendar year for the subsequent year. A copy of the proposed budget shall be made available to the public and, upon request, to the news media. An advertisement of the availability of the proposed budget and notice of a public hearing shall be placed as prescribed in Georgia Code Section 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.

Financial Policies

Accounting, Auditing and Financial Reporting Policy

Georgia Code Section 36-81-7 requires that an annual independent audit of the financial statement 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 high standard of accounting practices. Those standards shall conform to generally accepted accounting practices as prescribed by the Governmental Accounting Standards Board.

The County shall establish and maintain a formal, written Policies and Procedures Handbook. All policies contained in the manual shall be adopted by the Board of Commissioners.

The Finance Department shall prepare monthly financial reports for internal management purposes and shall reconcile monthly significant areas. The Finance Department shall prepare an Annual Financial Report. Once audited, this report shall be made available to elected officials, other agencies, creditors and citizens upon request.

Annually, an independent public accounting firm shall conduct an audit of the financial reports of the County.

The County may use the competitive bid process for the audit or may appoint a county auditor for a term of three to five years. In issuing a request for proposal, the County shall request a proposal for qualifications and a proposal for cost. Qualifications of the auditor shall be determined prior to the opening of the bids for cost. An agreement between the County and the auditor shall be in the form of a written contract that will include the request for proposal. All general-purpose fund and group statements and schedules shall be subject to the full scope 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 control concerns.

Financial Policies

Capital Improvement Plan Policy

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

For the purposes of this policy, land, land improvements, and building projects with a cost of \$5,000 or more shall be classified as capital assets. Equipment with a cost of \$1,000 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 in 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 projects expected useful life?
- What is the effect on operation 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 8% of the annual general fund budget toward the addition and replacement of capital assets.

Financial Policies

Investment Policy

Per Code Section 36-83-2 G of the Official Code of Georgia, “public interest is served by maximum and prudent investment of idle public funds so that the need for taxes and other public revenue is decreased commensurately with the earning on such investments.” It is the objective of Lowndes County to invest idle public funds in a manner which will provide the highest investment return while insuring safety and liquidity as well as complying with the above Code Section. Investment decisions are made with the judgment and care of a prudent person, not for speculation, but for investment.

Responsibility

Management and administration of the investment program of the County shall be the responsibility of the Finance Director. The Finance Director shall establish written procedures for the operation of the program, specifically outlining the decision making process, requirements for investment, placement of investments, and authority established under the program. The Finance Director shall maintain a list of authorized institutions and shall review this list annually. On a quarterly and annual basis, the Finance Director shall prepare a report of the investment program which shall be presented to the Board of Commissioners.

Objectives

In order to maximize investment return, the County shall pool all funds except those restricted or categorized as special funds. The County shall seek to reduce the credit risk, reduce interest rate risk, meet liquidity requirements, and maximize 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.

Financial Policies

Investment Policy, con't.

Types of Investments and Requirements

The County shall be authorized to make investment in the following types of securities pursuant to Georgia Code Section 36-83-4:

- Obligations of this or other states;
- 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 pool;
- Repurchase agreements;
- Obligations of other political subdivisions of this state;
- Deposits of institutions established under the laws of this state or the United States and operating in the State of Georgia.

Collateralization will be required on certificates of deposit and repurchase and reverse repurchase agreements at 110% of market value of principal and accrued interest. Collateral is limited to obligations issued by the United States government and obligations fully insured or guaranteed by the United States government or an agency of the United States 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 flow needs and shall attempt to match investment with that anticipated cash flow as closely as possible. Except for those reserve or other funds with long-term investment horizons, the County shall limit maturities to five years or less. A portion of the portfolio shall be invested in more liquid funds to meet the operational needs of the County.

Institution and Broker/Dealer Requirements

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

- An audited financial statement;
- Proof of National Association of Securities Dealers certification;
- Proof of State of Georgia registration;

Financial Policies

Investment Policy, con't.

- 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 of Lowndes County and agreeing to exercise due diligence in managing the investment of the County.

Diversification Limits

In order to maintain a secure and diversified portfolio, the County has set the following limits for investment in certain types of securities.

US Treasury Obligations	100%
US Government Agency Securities and Securities issued by Instrumentalities of Government Sponsored Corporations	75%
Repurchase Agreements	25%
Prime Bankers Acceptances	10%
Obligations of other political subdivisions of the State of Georgia	25%

Reporting and Audit Requirements

A quarterly and annual investment report will be made by the Finance Director and submitted to the Board of Commissioners. The report shall include the following:

- List of individual securities held at the end of reporting period;
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing cost and market value of securities over one year duration that are not intended to be held until maturity;
- Average weighted yield to maturity of portfolio;
- List of investment by maturity date;
- Percentage of total portfolio which each type of investment represents.

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

Financial Policies

Debt Management Policy

In order to meet capital improvement objectives, Lowndes County may from time to time issue debt instruments to finance those capital improvements. The following policy is intended as a guideline for the issuance of debt instruments regarding terms, methods, limits, responsibilities and objectives. This policy strives to provide a consistent and orderly decision making process, to identify objectives, and to demonstrate a commitment to long-term planning. Adherence to the policy and a commitment to full and timely repayment ensure 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 possible credit rating possible without compromising services to citizens. The Finance Director will maintain relationships with rating agencies and provide updated financial information regularly. At the discretion of the Finance Director and/or Committee, the County may seek the services of a rating agency on a debt issue. The County will strive to maintain a credit rating of "A" or higher for direct, long-term debt obligations and will offer enhancements 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' Annual Financial Report and will meet the standards for disclosure set by state and national regulatory bodies. The County will systematically plan for capital improvements to coordinate financing plans.

Responsibility

It shall be the responsibility of the Finance Director to develop financing recommendations. These recommendations should be based on time, carrying cost, financing options, effect on tax rates and user charges, interest rate trends, and other appropriate factors. A Committee comprised of the County Manager, the Internal Auditor and the Department Head seeking financing will assist the Finance Director if appropriate. The Director and/or Committee shall assess progress on the Capital Improvement Plan of the County, review regulatory changes, review services provided by outside agencies, and evaluate the long term financing plans. The Finance Director and/or Committee shall analyze any proposal for capital financing 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 solicitation and selection of Bond Counsel, Underwriters, Financial Advisors, Paying Agents and any other service providers deemed necessary.

Financial Policies

Debt Management Policy, con't.

Bond Counsel may be used to provide an opinion as to legality and tax exempt status of any obligation and to advise on all other types of financing and on any other questions involving federal tax or arbitrage laws. Bond Counsel will be responsible for preparing ordinances authorizing issuance of obligations and closing documents to complete their sale.

A Financial Advisor may be used to advise on the structuring of obligations and on how the choices will impact the marketability of obligations. The Financial Advisor will not bid nor underwrite any debt issues of the County, eliminating any conflict of interest.

Limits on Indebtedness

The objectives for the County are to stay within limits prescribed in state statutes and to maintain its' 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 improvements. 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 furnishing with useful lives of ten year or less should not exceed .125% of taxable assessed value. The obligation should not extend past the useful economic life.

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

Financial Policies

Debt Management Policy, con't.

Revenue-secured debt may be used to fulfill the capital needs of the 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 those laws.

Structure and Term

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

At the discretion of the Finance Director and/or Committee, the County may issue securities that pay a variable rate of interest. The County may also make an irrevocable pledge of a security interest in an account created exclusively for the security holders of the obligations. The pledge would have to fall within the fund restrictions and could not infringe upon the ability to meet underlying commitments of the funds as well as meet with the approval of the Board of Commissioners. Upon Board of Commissioner approval, the County may also create a subordinate lien obligation, if appropriate. When determined to have a general public purpose and to be consistent with the County's overall service objectives, the County may sponsor conduit financing. Such financing must insulate the County from risk or exposure and must be approved by the Board of Commissioners.

Method of Sale

The County shall determine the best sale method for each debt issue based on market conditions, issue-specific conditions, cost and risks associated with alternative debt structures, credit rating, general financial condition and staff capability to administer. The County shall promote competition in issuing debt and shall design an official bid

Financial Policies

Debt Management Policy, con't.

form that will be a part of each official notice of sale. In determining whether to use a competitive or negotiated sale process, the County shall refer to the Government Finance Officers Association publication on "Selecting and Managing the Method of Sale." Upon approval of the Committee, the County may elect to issue debt through a private placement.

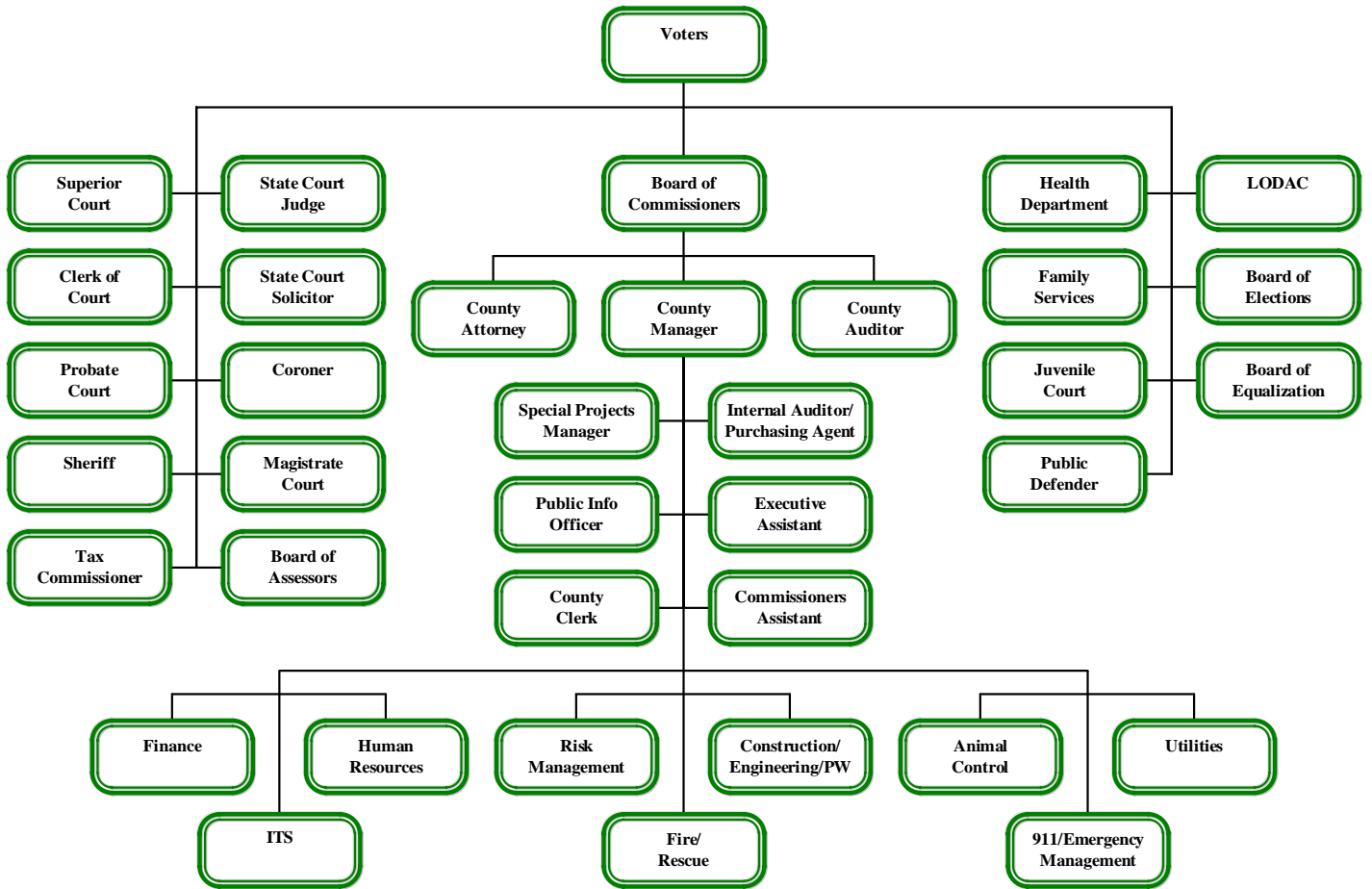
Short-term Debt and Interim Financing

The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue Bond Anticipation Notes. Takeout financing should be planned and determined to be feasible prior to acquisition or issuance. Tax and Revenue Anticipation Notes may be issued upon approval by the Board of Commissioners to fund internal working capital needs. The amount of TANs will not exceed 75% of property 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 its outstanding indebtedness. It shall be the responsibility of the Finance Director to establish a system of record keeping and reporting that complies with federal tax law, to track investment earnings, to calculate rebate payments, and to remit rebatable earnings to the federal government.

Organizational Chart



Financial Summary
(In thousands)

	Governmental Types		Business Type		Other Funds	Total FY 2007	Total FY 2006
	General Fund	Special Revenues	Enterprise Funds	Internal Service			
Revenues							
Taxes	35,930.0	22,850.0	-	-	-	58,780.0	59,654.5
Licenses and Permits	140.0	-	-	-	-	140.0	136.1
Intergovernmental	1,398.0	575.9	-	-	-	1,973.9	2,162.8
Charges for Service	2,509.0	1,720.0	2,589.0	4,310.5	-	11,128.5	10,063.7
Fines and Forfeitures	2,450.0	1,081.5	-	-	-	3,531.5	2,602.7
Investment Income	150.0	176.0	-	-	-	326.0	715.7
Miscellaneous	515.5	270.0	-	3,425.8	-	4,211.3	3,981.0
Total Revenues	\$43,092.5	\$ 26,673.4	\$ 2,589.0	\$7,736.3	\$ -	\$ 80,091.2	\$ 79,316.5
Expenditures							
General Government	7,530.9	1,850.0	-	4,300.0	-	13,680.9	12,474.6
Judicial	5,177.7	396.3	-	600.0	-	6,174.0	5,754.3
Public Safety	17,185.1	3,981.6	-	805.0	25.9	21,997.5	22,141.3
Public Works	6,743.9	35,100.0	3,708.7	610.5	-	46,163.1	45,689.7
Health & Welfare	982.4	-	-	-	-	982.4	1,066.4
Culture & Recreation	4,495.1	50.0	-	450.0	-	4,995.1	3,816.0
Housing & Development	516.9	-	-	-	-	516.9	379.8
Total Expenditures	\$42,632.0	\$ 41,377.9	\$ 3,708.7	\$6,765.5	\$ 25.9	\$ 94,509.9	\$ 91,322.1
Revenues Over (Under) Expenditures	\$ 460.5	\$ (14,704.5)	\$ (1,119.7)	\$ 970.8	\$ (25.9)	\$ (14,418.8)	\$ (12,005.6)
Non-Operating Revenues (Expenses)							
Water/Sewer	-	-	291.5	-	-	291.5	1,789.2
Landfill	-	-	600.0	-	-	600.0	642.4
Self Insurance	-	-	-	2.0	-	2.0	29.9
Fleet Manager	-	-	-	(972.8)	-	(972.8)	(110.3)
Other Financing Sources & Uses							
Transfers In	-	535.5	-	-	-	535.5	45.8
Transfers Out	(485.5)	-	(50.0)	-	-	(535.5)	(135.6)
Sales of Fixed Assets	25.0	-	-	-	-	25.0	2.0
Revenues & Other Sources Over(Under) Expenditures	\$ -	\$ (14,169.0)	\$ (278.2)	\$ (0.0)	\$ (25.9)	\$ (14,473.1)	\$ (9,742.3)

Summary of Revenues by Fund and Source
(In thousands)

By	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
General Fund						
Taxes	30,208.6	33,786.1	33,401.0	35,813.2	32,865.0	35,930.0
Licenses & Permits	59.1	53.1	140.0	136.1	140.0	140.0
Intergovernmental	1,109.7	1,609.4	1,123.0	1,797.0	1,123.0	1,398.0
Charges for Service	1,666.4	2,025.6	2,317.0	1,799.1	2,317.0	2,509.0
Fines & Forfeitures	2,422.6	2,391.5	2,450.0	1,197.6	2,450.0	2,450.0
Investment Income	77.2	101.4	150.0	256.8	150.0	150.0
Miscellaneous	466.5	411.0	512.5	409.1	512.5	515.5
Other Sources	1,670.0	457.0	25.0	2.0	25.0	25.0
Total General Fund	\$ 37,680.1	\$ 40,835.1	\$ 40,118.5	\$ 41,410.9	\$ 39,582.5	\$ 43,117.5
Special Revenue Funds						
Gateway to the Gold						
Investment Income	0.5	0.8	0.6	-	0.6	-
Total Gateway Gold	\$ 0.5	\$ 0.8	\$ 0.6	\$ -	\$ 0.6	\$ -
Keep Lowndes Valdosta Beautiful						
Miscellaneous	-	0.2	-	-	-	-
Other Sources	50.0	50.0	50.0	46.0	50.0	50.0
Total KLVB	\$ 50.0	\$ 50.2	\$ 50.0	\$ 46.0	\$ 50.0	\$ 50.0
Commissary						
Charges for Service	212.8	216.7	200.0	264.8	200.0	215.0
Miscellaneous	251.2	239.7	225.0	292.1	225.0	250.0
Total Commissary	\$ 464.0	\$ 456.4	\$ 425.0	\$ 556.9	\$ 425.0	\$ 465.0
Drug Seizures						
Fines & Forfeitures	435.0	225.3	-	683.5	-	-
Investment Income	5.9	6.5	4.0	29.9	4.0	4.0
Total Drug Seizures	\$ 440.9	\$ 231.8	\$ 4.0	\$ 713.4	\$ 4.0	\$ 4.0
Accommodation Excise Tax						
Taxes	1,559.3	1,779.0	1,800.0	1,810.3	1,800.0	1,850.0
Intergovernmental	629.6	-	-	-	-	-
Total Accommodation	\$ 2,188.9	\$ 1,779.0	\$ 1,800.0	\$ 1,810.3	\$ 1,800.0	\$ 1,850.0
Jail Operations						
Intergovernmental	5.6	8.2	-	-	-	-
Fines & Forfeitures	527.3	693.3	500.0	299.1	500.0	500.0
Total Jail Operations	\$ 532.9	\$ 701.5	\$ 500.0	\$ 299.1	\$ 500.0	\$ 500.0

Summary of Revenues by Fund and Source
(In thousands)

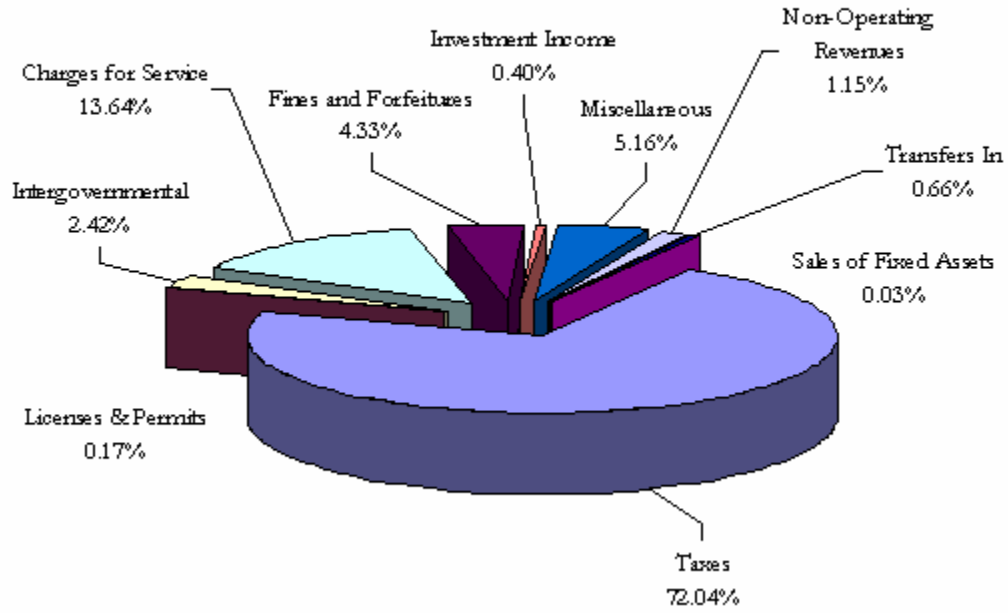
By	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
Drug Abuse Treatment						
Intergovernmental	-	-	-	25.3	-	-
Fines & Forfeitures	236.2	314.4	385.0	292.1	385.0	385.0
Total Drug Abuse Treat.	\$ 236.2	\$ 314.4	\$ 385.0	\$ 317.4	\$ 385.0	\$ 385.0
Emergency Telecommunications						
Intergovernmental	21.5	379.8	455.2	312.0	505.4	510.2
Charges for Service	1,241.1	1,413.8	1,096.0	1,680.4	1,096.0	1,505.0
Investment Income	5.2	7.2	6.5	10.2	6.5	10.0
Miscellaneous	20.0	20.5	20.0	19.2	20.0	20.0
Other Sources	-	-	561.0	-	561.0	485.5
Total 911 Telecom.	\$ 1,287.8	\$ 1,821.3	\$ 2,138.7	\$ 2,021.7	\$ 2,188.9	\$ 2,530.7
SPLOST III						
Charges for Service	-	12.3	-	-	-	-
Investment Income	4.4	1.2	3.0	0.1	3.0	-
Total SPLOST III	\$ 4.4	\$ 13.5	\$ 3.0	\$ 0.1	\$ 3.0	\$ -
SPLOST IV						
Intergovernmental	206.5	96.7	-	-	-	-
Investment Income	177.5	261.2	122.7	217.3	122.7	47.0
Miscellaneous	-	85.0	-	-	-	-
Total SPLOST IV	\$ 383.9	\$ 443.0	\$ 122.7	\$ 217.3	\$ 122.7	\$ 47.0
SPLOST V						
Taxes	17,837.2	19,714.7	18,514.0	22,031.0	18,514.0	21,000.0
Intergovernmental	30.2	223.8	-	8.0	-	-
Investment Income	59.7	116.6	86.0	201.2	86.0	115.0
Total SPLOST V	\$ 17,927.1	\$ 20,055.1	\$ 18,600.0	\$ 22,240.3	\$ 18,600.0	\$ 21,115.0
Victim/Witness						
Intergovernmental	67.6	65.0	65.7	20.5	65.7	65.7
Fines & Forfeitures	199.6	185.9	196.5	130.4	196.5	196.5
Total Victim/Witness	\$ 267.3	\$ 250.9	\$ 262.2	\$ 150.9	\$ 262.2	\$ 262.2
Total Special Revenues	\$ 23,783.9	\$ 26,117.8	\$ 24,291.1	\$ 28,373.5	\$ 24,341.4	\$ 27,208.9

Summary of Revenues by Fund and Source
(In thousands)

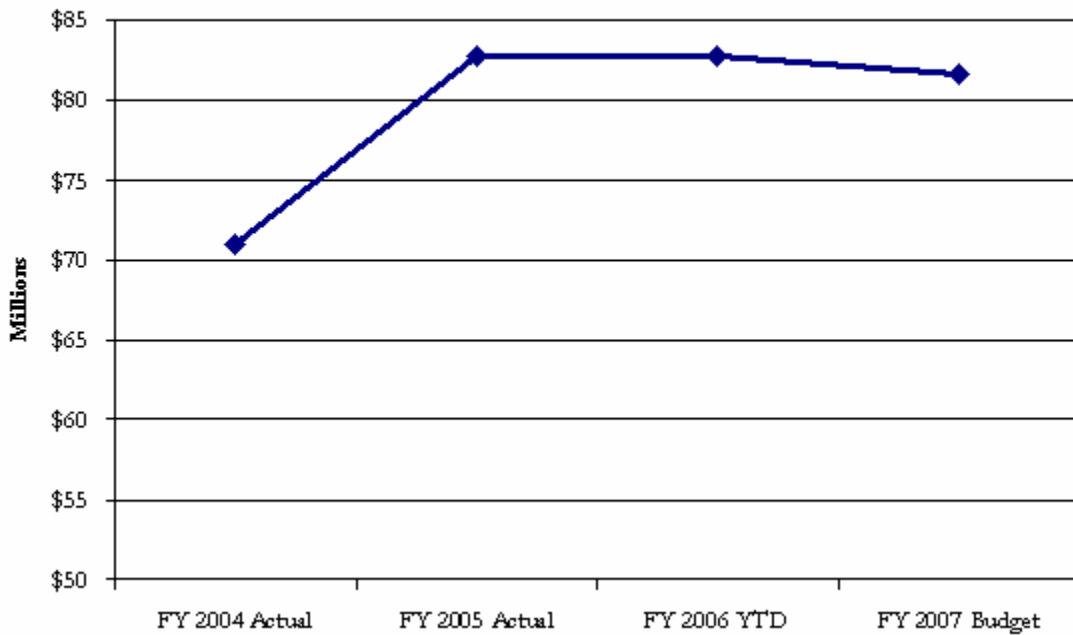
By	2004	2005	2006	2006	2007	2007
Actual	Actual	Budget	YTD	Request	Approved	
Enterprise Funds						
Water/Sewer						
Charges for Services	2,273.3	2,424.5	2,704.0	2,750.9	2,704.0	2,409.0
Non-Operating	1,967.3	4,672.9	221.5	2,710.4	221.5	328.5
Total Water/Sewer	\$ 4,240.6	\$ 7,097.4	\$ 2,925.5	\$ 5,461.3	\$ 2,925.5	\$ 2,737.5
Landfill						
Non-Operating	490.9	607.5	350.0	642.4	350.0	600.0
Total Landfill	\$ 490.9	\$ 607.5	\$ 350.0	\$ 642.4	\$ 350.0	\$ 600.0
Street Lighting						
Charges for Service	125.5	128.3	178.0	148.9	178.0	180.0
Total Street Lighting	\$ 125.5	\$ 128.3	\$ 178.0	\$ 148.9	\$ 178.0	\$ 180.0
Total Enterprise Funds	\$ 4,856.9	\$ 7,833.1	\$ 3,453.5	\$ 6,252.6	\$ 3,453.5	\$ 3,517.5
Internal Service Funds						
Equipment Maintenance						
Charges for Service	362.8	758.3	510.0	383.6	510.0	610.5
Total Equipment Maint.	\$ 362.8	\$ 758.3	\$ 510.0	\$ 383.6	\$ 510.0	\$ 610.5
Self Insurance						
Charges for Service	2,527.9	3,714.1	2,950.0	3,035.9	2,950.0	3,700.0
Miscellaneous	529.8	586.3	616.0	611.4	616.0	598.0
Non-Operating	7.2	15.3	7.5	29.9	7.5	2.0
Total Self Insurance	\$ 3,064.9	\$ 4,315.8	\$ 3,573.5	\$ 3,677.2	\$ 3,573.5	\$ 4,300.0
Fleet Manager						
Miscellaneous	1,216.3	2,893.2	2,661.4	2,649.1	2,661.4	2,827.8
Non-Operating	-	18.5	-	10.2	-	10.0
Total Fleet Manager	\$ 1,216.3	\$ 2,911.7	\$ 2,661.4	\$ 2,659.4	\$ 2,661.4	\$ 2,837.8
Total Internal Service	\$ 4,644.0	\$ 7,985.8	\$ 6,744.9	\$ 6,720.2	\$ 6,744.9	\$ 7,748.3
Total Revenues	\$ 70,965.0	\$ 82,771.8	\$ 74,608.0	\$ 82,757.1	\$ 74,122.2	\$ 81,592.2

Revenue Charts

All Funds Revenues by Source



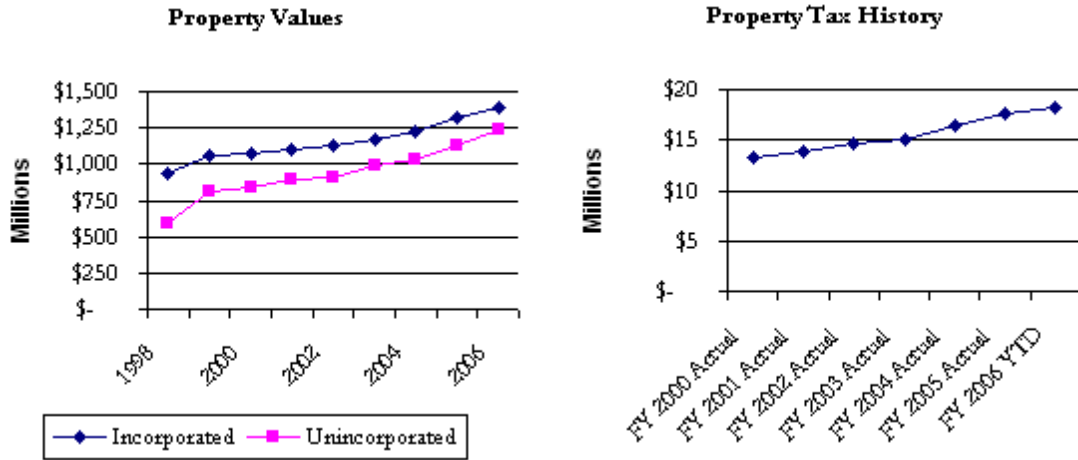
All Funds Revenue History



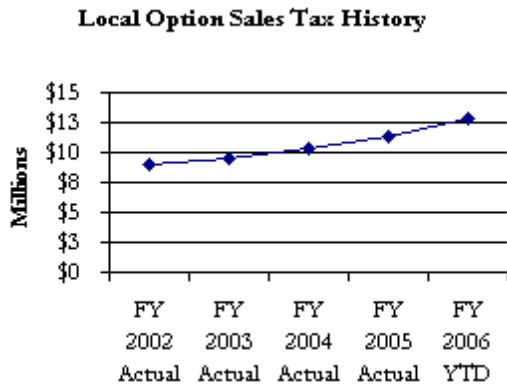
Revenue Sources and Assumptions

Taxes:

Property Taxes: Based on historical growth factors and assumptions regarding collection rates, the Budget Committee elects to budget for a growth in the digest of 3% to 3.5% annually. These factors are applied to the digest number advertised in the prior year to determine the tax revenues for property taxes, motor vehicles and mobile homes.



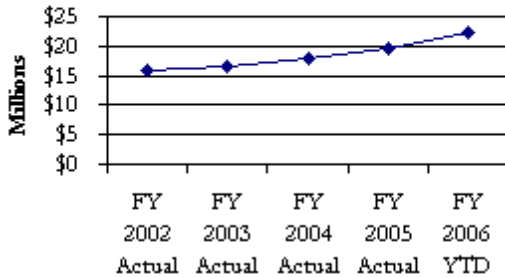
Local Option Sales Tax: This 1% tax on all taxable retail sales is collected by the Georgia Department of Revenue and remitted to each government monthly. Unlike most governments, Lowndes County reserves the current year’s tax for property tax relief and recognized the prior year as revenue. Lowndes County makes budgets for this tax based on collection history and projections.



Revenue Sources and Assumptions

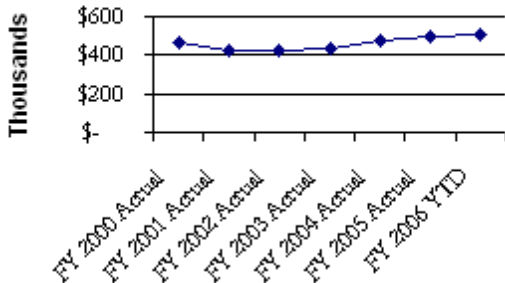
Special Purpose Local Option Sales Tax: This 1% tax on all taxable retail sales is collected by the Georgia Department of Revenue and remitted to Lowndes County who makes disbursements to each local government as the proceeds are used. Lowndes County budgets for this tax based on collection history and projections.

**Special Purpose Local Option
Sales Tax History**



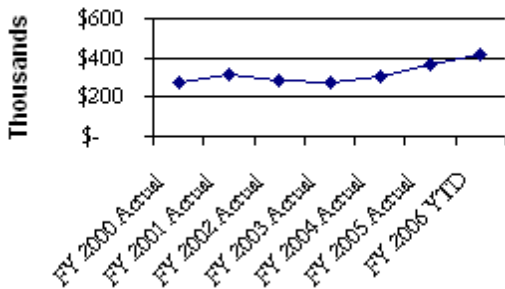
Alcoholic Beverage Excise Tax: This is a tax on the sales of alcoholic beverages in unincorporated Lowndes County. Budgeting for this item is based on historical data.

Alcoholic Beverage Tax History



Occupational Tax: This tax is for registration of businesses in unincorporated Lowndes County. The tax is based on gross receipts of the business for the year and profitability ratios. The registration is valid from June 30 to May 31. This item is budgeted based on historic trends.

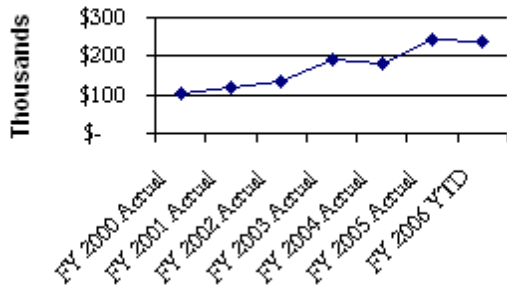
Occupational Tax History



Revenue Sources and Assumptions

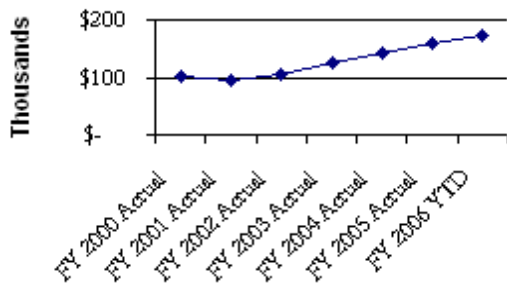
Franchise Tax: This tax is imposed on cable operators in unincorporated Lowndes County that provide services under a franchise agreement. This tax is budgeted based on historical data.

Franchise Tax History



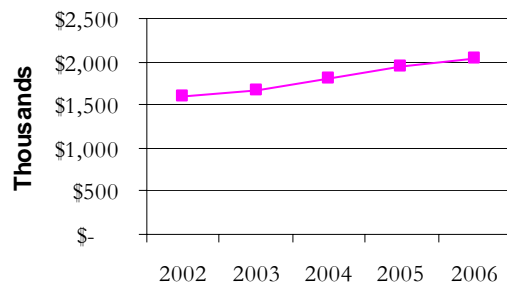
Financial Institution: This tax is imposed on financial institutions operating in unincorporated Lowndes County on deposits. This tax is budgeted based on historical data.

Financial Institution Tax History



Insurance Premium Tax: This tax is based on the gross direct premium of insurance sold and is returned to Lowndes County from the Georgia Department of Revenue. The budget for this tax is based on historical trends. This tax is used to pay for fire protection and sanitation in unincorporated Lowndes County.

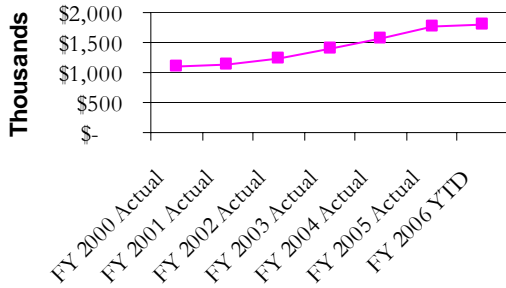
Insurance Premium Tax History



Revenue Sources and Assumptions

Accommodation Excise Tax: The Accommodation Excise Tax, or Hotel/Motel Tax, is a 5% tax on the provision of lodgings and accommodations and is used for promotion of tourism. By statute, 40% goes to the Tourism Authority. The remaining funds are used to fund the Conference Center, Industrial Authority and Airport Authority by intergovernmental agreement.

Accommodation Excise Tax History



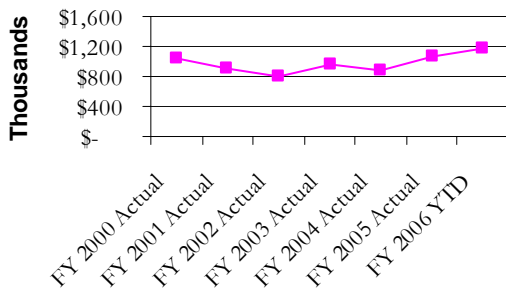
Licenses and Permits:

Alcoholic Beverage: Lowndes County requires businesses that engage in the sale of alcoholic beverages to purchase a license annually. The license fees were adjusted during Fiscal Year 2006 and are now based on gross receipts, type of establishment and type of alcohol sold. The budget for this line item was determined by looking at the alcohol licenses currently held and computing the fee based on the new fee structure.

Intergovernmental:

Prisoner Housing: The Lowndes County Jail houses inmates from Lowndes County as well as municipal, other county and state prisoners. Each of these other governments has a contract with the Sheriff's Office for housing of these inmates based on a daily rate established by the Sheriff's Office. These line items are budgeted based on historical trends with adjustment made in the event of a rate change.

Prisoner Housing History

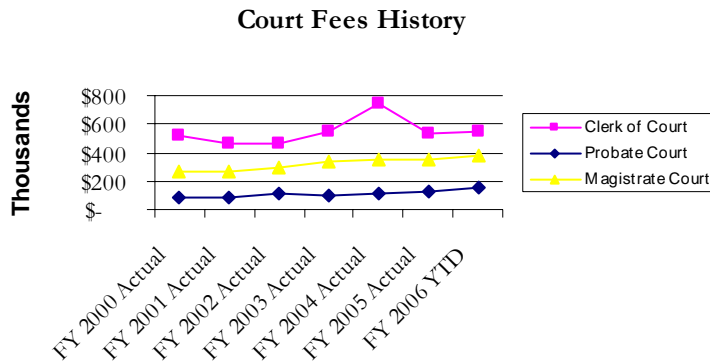


Revenue Sources and Assumptions

Public Safety Radio System Fees: The 800 MHz radio system provides communication for all local emergency services as well as other public service divisions including Public Works, Engineering and Utilities. User fees are for recurring costs associated with the system and are budgeted to cover the expenditures of the system. Each agency is charged proportionally based on the number and type of radio units they have.

Charges for Service:

Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charges fees for various filing fees and services. The budgets for these items are based on historical trends.



Sticker Fees-Sanitation: Lowndes County anticipates implementation of a fee-based solid waste management program during the current fiscal year. Based on this planned change, revenues have been budgeted at fifty percent of the cost of the current sanitation program.

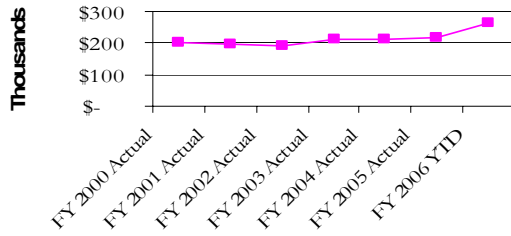
Engineering-SPLOST: This revenue line item represents a reimbursement to the General Fund from SPLOST funds available for the work done by the Engineering Department on SPLOST projects. This work includes road, street and bridge design as well as construction management. The County Engineer maintains data on the number of staff hours used for these projects to determine a budget.

Resource Officer: The Sheriff's Office contracts with the Lowndes County school system for provision of Resource Officers during school hours. The school system is responsible for full salaries and benefits of the officers for the school year or about 75% of the total personnel cost of the Resource Officers.

Revenue Sources and Assumptions

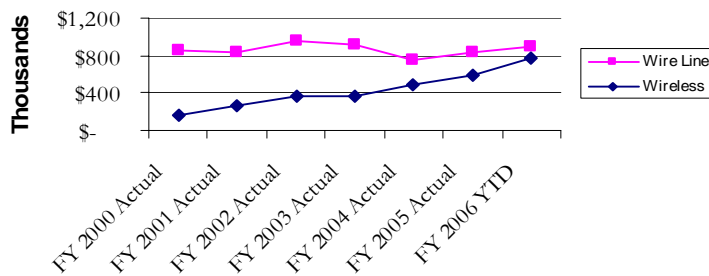
Commissary Fees: Commissary fees are collected from inmates for purchase of personal items from the Jail Commissary. These revenues are maintained in the Commissary Fund and must be allocated for inmate benefit. Commissary fees are budgeted based on historical trends.

Commissary Fees History



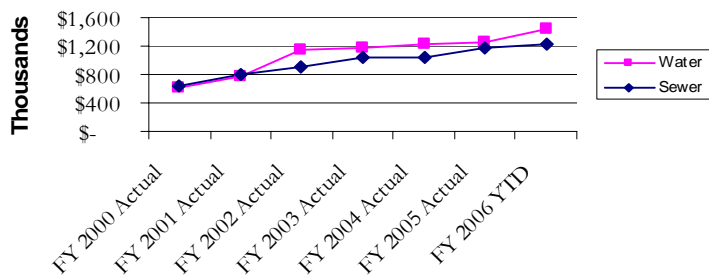
911 Surcharges: Providers of telephone services, both wire line and wireless, impose a surcharge for 911 services. The current surcharges are \$1.50 for wire line and \$1.00 for wireless. Wireless charges are separated for phases of enhanced 911 services and are budgeted based on historical trends.

911 Surcharge History



Water/Sewer User Fees: Water and Sewer customers are charged a monthly fee for the use of Lowndes County utilities based on consumption. The County had a five-year rate plan in place but suspended the fifth year of the rate increase due to a number of factors. The County is currently conducting a rate study. Revenues are budgeted based on historical trends and anticipated additions to the system.

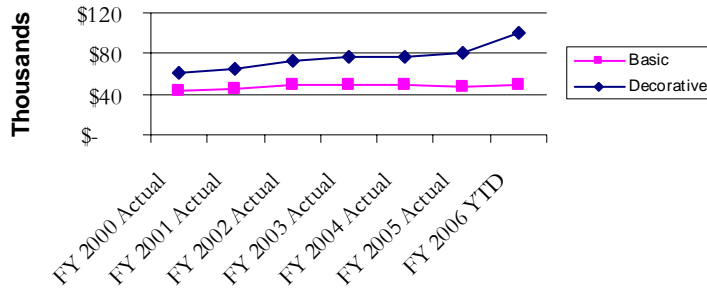
Water/Sewer Fees History



Revenue Sources and Assumptions

Tax Lighting Districts: Lowndes County provides for the establishment of special tax lighting districts in the unincorporated area. These districts are traditionally subdivision and may have lighting as part of the covenants or by petition of the property owners. Each property owner is assessed a fee for lighting based on the type of lighting in their district on the property tax bill. Lowndes County is currently revising the policy and procedures for tax lighting districts. The revenues are budgeted based on historical trends.

Tax Lighting Fees History

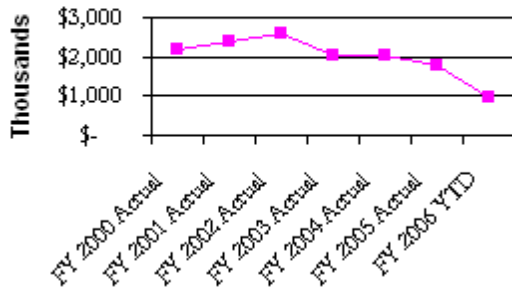


Motor Services: Motor service fees are those used to pay for operation of the maintenance shop. Although most vehicles serviced are County owned, the shop also provides maintenance services to other local governments. Labor rates are set based on current costs. The motor services fees should be set to cover the expenditures of the maintenance shop.

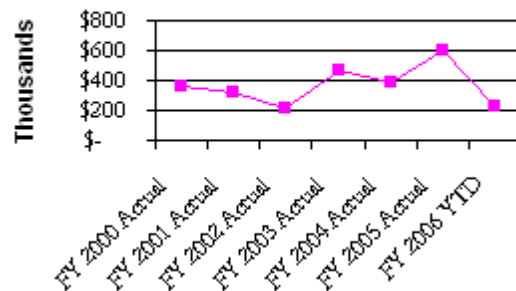
Fines and Forfeitures:

Fines and Forfeitures: Lowndes County receives monies from fines and forfeitures for the various courts and for various reasons. Although the majority of these fines, which come from State and Superior Courts, are recognized in the General Fund, additional fines are allocated for drug abuse treatment, jail operations and victim services. Forfeitures are accounted for under the Drug Seizure fund. Forfeitures are not budgeted and all fines are budgeted based on historical trends.

State Court Fines History

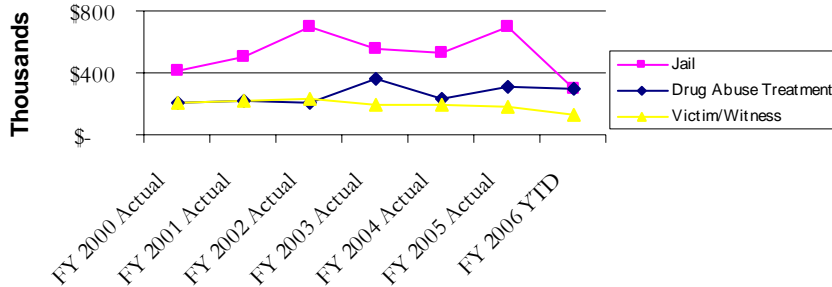


Superior Court Fines History



Revenue Sources and Assumptions

Fine History (Special Revenues)



Miscellaneous:

Rents: Lowndes County collects rental revenues from a number of properties. The Human Resource Building is rented to state agencies for a fee per square foot. Facilities such as the 4H Camp and the Civic Center are rented to the public for various functions. The revenues for these facilities are budgeted based on the current rates and the estimated number of rentals.

Rental income also appears in the Fleet Manager Fund. This is a rental charge assessed to each department that utilizes County vehicles and equipment. The Fleet Manager “owns” these vehicles and equipment and pays the Equipment Fund to maintain them. In return, the departments pay the rental charge to the Fleet Manager. Each year, the Equipment Shop provides the cost per mile or hour to operate and the number of miles or hours of average use for each piece of equipment to budget this revenue.

Summary of Expenditures by Fund and Type

	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
General Fund						
Personal Services	17,521.3	18,570.4	19,553.7	18,856.0	21,984.9	20,822.9
Services & Contracts	7,694.6	5,317.5	4,718.2	5,088.4	5,488.5	6,547.1
Supplies & Materials	1,204.4	1,429.2	1,117.1	1,182.6	1,484.2	1,204.7
Capital Outlay	906.8	1,047.0	1,391.2	1,912.3	5,519.0	2,137.9
Statutory	2,296.0	2,678.7	1,993.5	2,157.0	2,089.4	2,037.8
Other	4,605.2	9,136.3	8,261.1	7,854.3	8,731.4	8,991.6
Debt Service	948.3	2,176.1	2,437.2	2,703.6	2,437.2	890.0
Other Uses	2,163.2	-	646.6	85.6	646.6	485.5
Total General Fund	37,339.8	40,355.1	40,118.5	39,839.8	48,381.2	43,117.5
Special Revenue Funds						
Gateway to the Gold						
Services & Contracts	0.0	0.0	-	-	-	-
OTO-KLVB	-	47.5	-	-	-	-
Total Gateway Gold	\$ 0.0	\$ 47.5	\$ -	\$ -	\$ -	\$ -
Keep Lowndes Valdosta Beautiful						
Personal Services	30.4	32.0	28.8	32.2	31.6	31.6
Services & Contracts	9.0	10.3	13.9	10.3	14.0	13.4
Supplies & Materials	2.6	0.5	0.8	0.9	0.8	0.8
Other	4.5	5.3	6.6	5.8	6.6	4.3
Total KLVB	\$ 46.5	\$ 48.1	\$ 50.0	\$ 49.1	\$ 52.9	\$ 50.0
Commissary						
Personal Services	67.6	71.9	73.9	71.9	78.0	76.6
Services & Contracts	383.1	368.7	306.0	420.6	221.6	343.3
Supplies & Materials	6.2	23.2	11.2	31.7	11.2	11.2
Capital Outlay	13.7	15.6	-	9.7	-	-
Other	13.4	34.9	33.9	22.5	33.9	33.9
Total Commissary	\$ 483.9	\$ 514.3	\$ 425.0	\$ 556.3	\$ 344.7	\$ 465.0
Drug Seizures						
Services & Contracts	3.2	10.4	-	10.8	-	-
Supplies & Materials	(15.9)	24.3	-	38.3	-	-
Capital Outlay	490.7	169.4	-	400.2	-	-
Other	141.4	119.0	-	616.4	-	-
Total Drug Seizures	\$ 619.5	\$ 323.1	\$ -	\$ 1,065.8	\$ -	\$ -

Summary of Expenditures by Fund and Type

	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
Accommodation Excise Tax						
Other	1,848.9	1,682.7	1,800.0	1,804.0	1,800.0	1,850.0
Total Accommodation	\$ 1,848.9	\$ 1,682.7	\$ 1,800.0	\$ 1,804.0	\$ 1,800.0	\$ 1,850.0
Jail Operations						
Personal Services	32.0	34.3	35.1	35.5	37.9	37.2
Services & Contracts	316.7	317.9	324.2	455.0	447.8	430.5
Supplies & Materials	116.9	130.9	124.7	158.8	124.7	124.7
Capital Outlay	-	18.1	16.0	103.3	-	-
Other	(1.7)	35.6	-	(0.4)	-	-
Total Jail Operations	\$ 463.8	\$ 536.8	\$ 500.0	\$ 752.2	\$ 610.4	\$ 592.4
Drug Abuse Treatment						
Personal Services	308.1	320.3	344.4	280.1	356.2	346.5
Services & Contracts	22.5	21.3	31.7	26.1	38.3	34.1
Supplies & Materials	12.3	2.2	2.2	3.1	6.0	5.6
Capital Outlay	-	0.2	-	-	-	-
Other	7.2	8.1	6.7	5.2	16.4	7.3
Total Drug Abuse Treat.	\$ 350.0	\$ 352.1	\$ 385.0	\$ 314.4	\$ 416.9	\$ 393.5
Emergency Telecommunications						
Personal Services	1,279.5	1,367.7	1,393.3	1,331.7	2,292.6	1,569.3
Services & Contracts	473.0	798.5	709.3	954.8	1,055.6	886.0
Supplies & Materials	26.8	31.5	18.1	19.6	44.9	16.3
Capital Outlay	32.5	102.4	-	515.3	129.0	41.0
Statutory	-	0.5	-	-	1.5	-
Other	16.1	18.7	17.9	24.8	22.2	18.2
Total 911 Telecom.	\$ 1,827.9	\$ 2,319.3	\$ 2,138.7	\$ 2,846.2	\$ 3,545.8	\$ 2,530.7
SPLOST III						
Services & Contracts	0.1	0.0	-	-	-	-
Capital Outlay	-	110.8	-	-	-	-
Other	-	129.2	-	10.2	-	-
Total SPLOST III	\$ 0.1	\$ 240.0	\$ -	\$ 10.2	\$ -	\$ -

Summary of Expenditures by Fund and Type

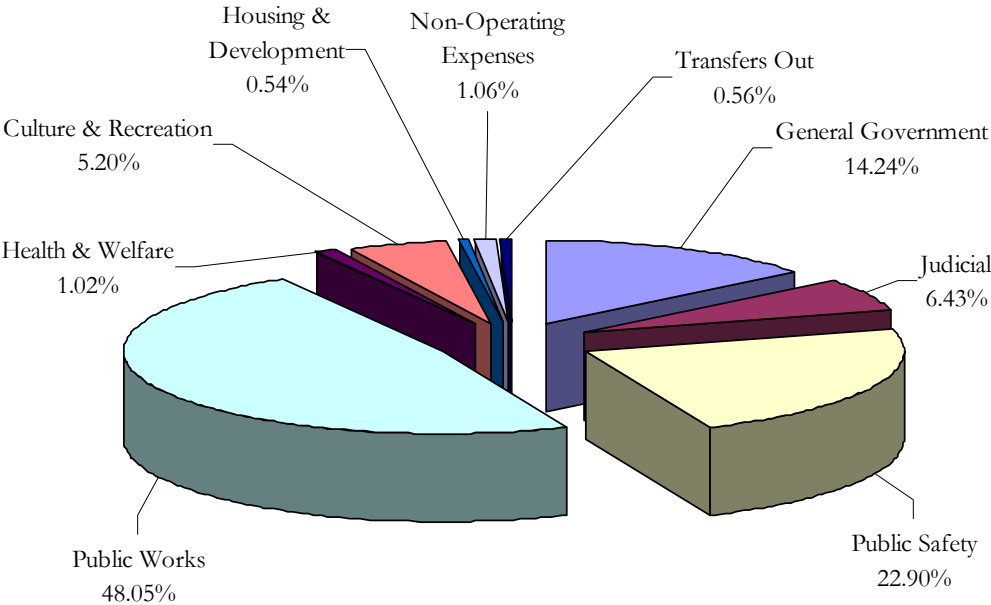
	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
SPLOST IV						
Services & Contracts	30.8	42.6	100.0	7.8	100.0	100.0
Capital Outlay	3,379.4	2,220.4	-	175.5	-	-
Other	3,884.1	4,306.5	9,900.0	6,093.8	9,900.0	9,900.0
Total SPLOST IV	\$ 7,294.3	\$ 6,569.4	\$ 10,000.0	\$ 6,277.2	\$ 10,000.0	\$ 10,000.0
SPLOST V						
Services & Contracts	10.1	574.9	100.0	282.1	100.0	100.0
Capital Outlay	1,597.8	8,080.9	-	9,764.0	-	-
Other	3,491.1	10,209.9	25,000.0	15,907.2	25,000.0	25,000.0
Debt Service	1,667.0	-	-	-	-	-
Total SPLOST V	\$ 6,766.0	\$ 18,865.7	\$ 25,100.0	\$ 25,953.3	\$ 25,100.0	\$ 25,100.0
Victim/Witness						
Personal Services	105.5	113.0	59.2	55.8	75.6	169.9
Services & Contracts	6.3	2.8	4.3	1.4	4.2	4.2
Supplies & Materials	9.2	1.4	5.3	2.1	3.0	3.0
Capital Outlay	3.5	-	1.1	0.2	1.1	1.1
Statutory	-	-	2.4	-	2.4	2.4
Other	209.6	210.3	215.1	210.5	215.6	215.6
Total Victim/Witness	\$ 334.2	\$ 327.6	\$ 287.3	\$ 270.0	\$ 301.9	\$ 396.3
Total Special Revenues	\$ 20,035.2	\$ 31,826.6	\$ 40,686.0	\$ 39,898.8	\$ 42,172.7	\$ 41,377.9
Enterprise Funds						
Water/Sewer						
Personal Services	510.9	556.9	580.9	565.4	717.0	635.9
Services & Contracts	1,045.8	1,111.7	1,197.0	1,268.3	1,257.3	1,562.3
Supplies & Materials	190.7	161.1	138.2	198.1	241.5	56.7
Capital Outlay	20.7	1,784.7	1,072.0	2,048.7	1,126.5	1,126.5
Other	1,742.6	58.6	13.5	39.9	32.3	32.3
Debt Service	-	-	265.4	440.4	265.4	-
Non-Operating	426.0	347.2	37.0	921.2	37.0	37.0
Total Water/Sewer	\$ 3,936.6	\$ 4,020.2	\$ 3,304.0	\$ 5,481.9	\$ 3,677.1	\$ 3,450.7
Landfill						
Services & Contracts	15.5	414.4	75.0	4.0	115.0	115.0
OTO-KLVB	50.0	50.0	50.0	50.0	50.0	50.0
Total Landfill	\$ 65.5	\$ 464.4	\$ 125.0	\$ 54.0	\$ 165.0	\$ 165.0

Summary of Expenditures by Fund and Type

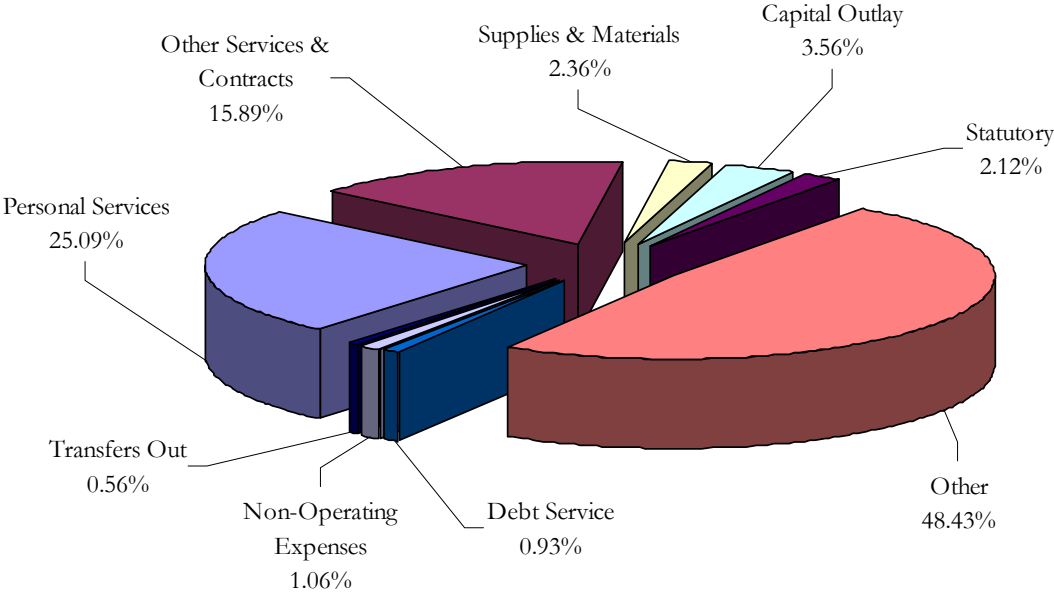
	2004 Actual	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved
Street Lighting						
Services & Contracts	151.7	176.9	173.4	207.0	192.0	180.0
Total Street Lighting	\$ 151.7	\$ 176.9	\$ 173.4	\$ 207.0	\$ 192.0	\$ 180.0
Total Enterprise Funds	\$ 4,153.8	\$ 4,661.5	\$ 3,602.4	\$ 5,742.9	\$ 4,034.1	\$ 3,795.7
Internal Service Funds						
Equipment Maintenance						
Personal Service	376.1	403.8	415.6	366.7	437.4	410.5
Services & Charges	36.0	44.9	44.9	39.5	103.2	155.4
Supplies & Materials	12.9	14.3	8.9	7.3	13.9	13.9
Capital Outlay	3.3	24.4	-	-	25.0	25.0
Other	3.0	3.9	5.1	4.1	5.7	5.7
Debt Service	17.1	19.9	35.5	35.5	35.5	-
Total Equipment Maint.	\$ 448.4	\$ 511.2	\$ 510.0	\$ 453.2	\$ 620.7	\$ 610.5
Self Insurance						
Services & Contracts	4,298.7	4,165.8	3,875.0	3,717.7	3,875.0	4,300.0
Total Self Insurance	\$ 4,298.7	\$ 4,165.8	\$ 3,875.0	\$ 3,717.7	\$ 3,875.0	\$ 4,300.0
Fleet Manager						
Services & Contracts	-	1,053.1	810.0	584.0	810.0	600.0
Supplies & Materials	1,322.1	869.1	625.8	1,197.0	625.8	805.0
Other	353.8	691.3	450.0	906.3	450.0	450.0
Non-Operating	71.6	227.9	600.0	120.5	600.0	982.8
Total Fleet Manager	\$ 1,747.5	\$ 2,841.4	\$ 2,485.8	\$ 2,807.9	\$ 2,485.8	\$ 2,837.8
Total Internal Service	\$ 6,494.6	\$ 7,518.4	\$ 6,870.7	\$ 6,978.7	\$ 6,981.5	\$ 7,748.3
LODAC Georgia Bar						
Personal Services	3.4	3.0	-	1.3	9.2	-
Services & Contracts	2.7	3.8	2.4	2.4	10.9	10.9
Supplies & Materials	0.1	-	-	-	-	-
Capital Outlay	21.4	-	-	-	-	-
Other	5.5	9.1	5.0	35.4	15.0	15.0
Total LODAC Ga Bar	\$ 33.1	\$ 15.8	\$ 7.4	\$ 39.2	\$ 35.1	\$ 25.9
Total Expenditures	\$68,056.4	\$84,377.5	\$91,285.1	\$92,499.4	\$101,604.5	\$ 96,065.2

Expenditure Charts

All Funds Expenditures by Function

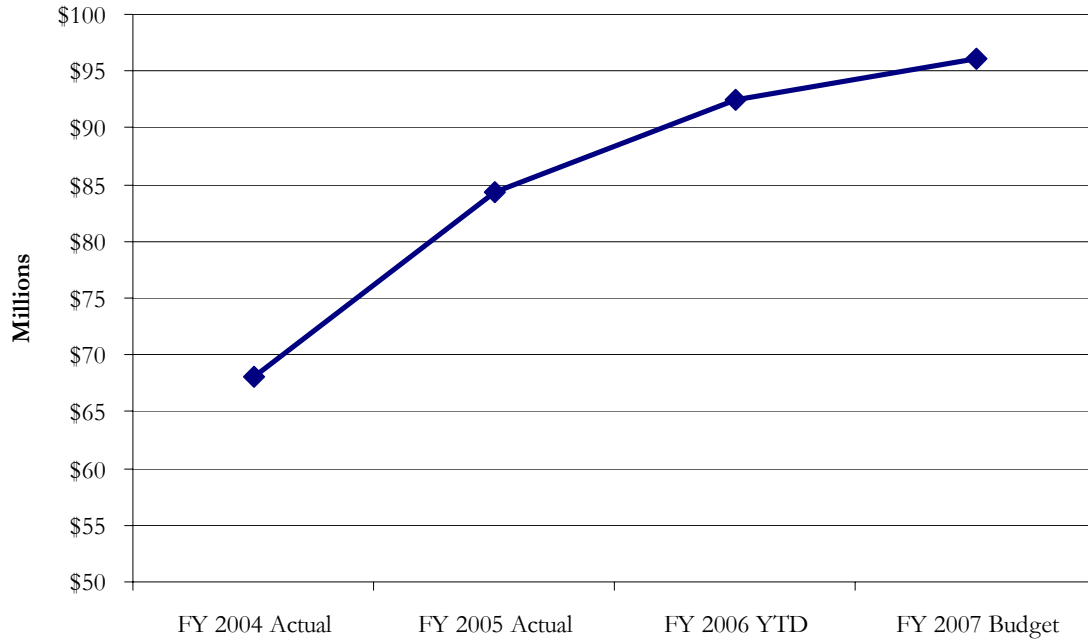


All Funds Expenditures by Type



Expenditure Charts

All Funds Expenditure History



Fund Balance/Equity History

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
General Fund						
Reserved	8,253.4	7,974.8	7,479.1	10,350.5	11,757.4	16,627.1
Unreserved	6,407.8	4,384.4	5,227.8	3,434.9	3,775.2	1,108.6
Total General Fund	\$ 14,661.1	\$ 12,359.2	\$ 12,707.0	\$ 13,785.4	\$ 15,532.6	\$ 17,735.7
Special Revenue Funds						
Gateway to the Gold						
Reserved	42.0	44.5	45.6	46.2	46.7	-
Unreserved	-	-	-	-	-	-
Total Gateway Gold	\$ 42.0	\$ 44.5	\$ 45.6	\$ 46.2	\$ 46.7	\$ -
Keep Lowndes Valdosta Beautiful						
Reserved	37.8	42.6	51.0	55.0	58.5	108.1
Unreserved	-	-	-	-	-	-
Total KLVB	\$ 37.8	\$ 42.6	\$ 51.0	\$ 55.0	\$ 58.5	\$ 108.1
Commissary						
Reserved	311.0	462.8	452.6	527.7	507.8	449.8
Unreserved	-	-	-	-	-	-
Total Commissary	\$ 311.0	\$ 462.8	\$ 452.6	\$ 527.7	\$ 507.8	\$ 449.8
Drug Seizures						
Reserved	3,089.3	2,273.6	1,090.0	636.8	458.3	367.0
Unreserved	-	-	-	-	-	-
Total Drug Seizures	\$ 3,089.3	\$ 2,273.6	\$ 1,090.0	\$ 636.8	\$ 458.3	\$ 367.0
Accommodation Excise Tax						
Reserved	(154.3)	(347.7)	(347.7)	(525.3)	-	96.3
Unreserved	-	-	-	-	-	-
Total Accommodation	\$ (154.3)	\$ (347.7)	\$ (347.7)	\$ (525.3)	\$ -	\$ 96.3
SPLOST I						
Reserved	482.7	1.7	1.7	-	-	-
Unreserved	-	-	-	-	-	-
Total SPLOST I	\$ 482.7	\$ 1.7	\$ 1.7	\$ -	\$ -	\$ -
SPLOST II						
Reserved	111.0	0.0	0.0	0.0	0.0	-
Unreserved	-	-	-	-	-	-
Total SPLOST II	\$ 111.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ -
Jail Operations						
Reserved	143.5	395.9	500.7	505.0	574.0	738.7
Unreserved	-	-	-	-	-	-
Total Jail Operations	\$ 143.5	\$ 395.9	\$ 500.7	\$ 505.0	\$ 574.0	\$ 738.7

Fund Balance/Equity History

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Drug Abuse Treatment						
Reserved	-	-	-	-	-	-
Unreserved	336.2	225.3	112.7	88.1	(25.8)	(63.5)
Total Drug Abuse Treat.	\$ 336.2	\$ 225.3	\$ 112.7	\$ 88.1	\$ (25.8)	\$ (63.5)
Emergency Telecommunications						
Reserved	-	-	-	-	-	-
Unreserved	209.7	590.8	1,005.1	808.5	268.5	(229.5)
Total 911 Telecom.	\$ 209.7	\$ 590.8	\$ 1,005.1	\$ 808.5	\$ 268.5	\$ (229.5)
SPLOST III						
Reserved	2,081.0	2,142.9	275.4	274.8	279.1	52.6
Unreserved	-	-	-	-	-	-
Total SPLOST III	\$ 2,081.0	\$ 2,142.9	\$ 275.4	\$ 274.8	\$ 279.1	\$ 52.6
SPLOST IV						
Reserved	22,289.1	22,735.6	24,293.3	22,317.1	15,406.7	9,280.3
Unreserved	-	-	-	-	-	-
Total SPLOST IV	\$ 22,289.1	\$ 22,735.6	\$ 24,293.3	\$ 22,317.1	\$ 15,406.7	\$ 9,280.3
SPLOST V						
Reserved	-	-	-	7,788.5	18,949.6	20,139.0
Unreserved	-	-	-	-	-	-
Total SPLOST V	\$ -	\$ -	\$ -	\$ 7,788.5	\$ 18,949.6	\$ 20,139.0
Victim/Witness						
Reserved	153.3	178.4	199.2	133.6	105.4	28.8
Unreserved	-	-	-	-	-	-
Total Victim/Witness	\$ 153.3	\$ 178.4	\$ 199.2	\$ 133.6	\$ 105.4	\$ 28.8
Total Special Revenues	\$ 29,132.2	\$ 28,746.4	\$ 27,679.6	\$ 32,656.0	\$ 36,628.8	\$ 30,967.5
Enterprise Funds						
Water/Sewer	11,865.4	15,601.6	16,259.2	16,062.6	16,369.3	19,446.4
Landfill	(499.5)	(324.2)	(49.1)	50.6	771.8	914.9
Street Lighting	-	-	(5.8)	(15.1)	(41.3)	(89.9)
Total Enterprise Funds	\$ 11,365.9	\$ 15,277.3	\$ 16,204.3	\$ 16,098.2	\$ 17,099.8	\$ 20,271.4
Internal Service Funds						
Equipment Maintenance	-	-	-	(104.5)	(190.0)	57.1
Self Insurance	253.7	721.8	179.4	(571.9)	(1,233.8)	173.6
Fleet Manager	1,649.9	1,649.9	1,649.9	1,441.5	969.6	358.1
Total Internal Service	\$ 1,903.6	\$ 2,371.7	\$ 1,829.3	\$ 765.1	\$ (454.2)	\$ 588.8
Fund Balance/Equity	\$ 57,062.8	\$ 58,754.6	\$ 58,420.1	\$ 63,304.7	\$ 68,806.9	\$ 69,563.4

Debt Service

Schedule of Long-Term Debt:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date
Governmental Activities					
Capital Lease	Judicial/Admin Complex	2004	Variable	\$ 15,500,000	2024
Capital Lease	Human Resource Building	1994	Variable	\$ 3,850,000	2014
Capital Lease	Equipment	2003	2.420%	\$ 216,816	2006
Capital Lease	Equipment	2003	2.850%	\$ 1,016,675	2007
Capital Lease	Equipment	2003	2.805%	\$ 624,000	2008
Capital Lease	Equipment	2003	3.220%	\$ 400,000	2010
Capital Lease	Equipment	2004	3.200%	\$ 356,000	2007
Capital Lease	Equipment	2004	3.370%	\$ 1,364,570	2008
Capital Lease	Equipment	2004	3.470%	\$ 153,078	2009
Capital Lease	Equipment	2004	3.880%	\$ 165,000	2011
Capital Lease	Equipment	2005	2.940%	\$ 206,700	2008
Capital Lease	Equipment	2005	3.080%	\$ 1,621,083	2009
Capital Lease	Equipment	2005	3.200%	\$ 585,100	2010
Business Activities					
Revenue Bonds	Water/Sewer Capital Projects	1974	5.000%	\$ 425,000	2014
Revenue Bonds	Water/Sewer Capital Projects	1977	5.000%	\$ 750,000	2017
GEFA Loan	Water/Sewer Capital Projects	1999	4.760%	\$ 1,120,314	2019
GEFA Loan	Water/Sewer Capital Projects	2001	5.080%	\$ 2,969,394	2021
GEFA Loan	Water/Sewer Capital Projects	2003	4.000%	\$ 1,484,459	2023
GEFA Loan	Water/Sewer Capital Projects	2003	4.000%	\$ 777,156	2023

Debt Service

Schedule of Future Debt Service Payments

Year ending June 30,	Governmental Activities		Business Activities			
	Capital Leases		Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$ 2,368,590	\$ 835,347	\$ 45,000	\$ 29,250	\$ 1,063,833	\$ 227,542
2007	2,356,931	765,388	45,000	27,000	1,094,827	177,796
2008	2,038,537	697,267	45,000	24,750	3,000,605	142,169
2009	1,522,793	640,732	50,000	22,500	-	-
2010	1,102,769	596,161	50,000	20,000	-	-
2011-2015	4,686,388	2,418,525	270,000	59,000	-	-
2016-2020	4,240,000	1,541,711	80,000	6,000	-	-
2021-2024	4,145,000	475,977	-	-	-	-
Total	\$ 22,461,008	\$ 7,971,108	\$ 585,000	\$ 188,500	\$ 5,159,265	\$ 547,507

Calculation of Legal Debt Limits

Capital Leases			Capital Leases-Debt Service Requirements		
\$	2,390,770,104	Assessed Value	\$	43,117,450	General Fund Budget
\$	23,907,701	Legal Debt Limit	\$	4,311,745	Legal Debt Limit
\$	22,461,008	Balance at June 30, 2005	\$	3,203,937	Annual Debt Service
\$	1,446,693	Debt Margin	\$	1,107,808	Debt Margin

General Fund

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Taxes	33,786,118	33,401,046	35,813,195	32,865,000	35,930,000	7.57%
Licenses and Permits	53,060	140,000	136,051	140,000	140,000	0.00%
Intergovernmental	1,609,426	1,122,950	1,797,004	1,122,950	1,397,950	24.49%
Charges for Service	2,025,646	2,317,000	1,799,057	2,317,000	2,509,000	8.29%
Fines and Forfeitures	2,391,482	2,450,000	1,197,647	2,450,000	2,450,000	0.00%
Investment Income	101,377	150,000	256,843	150,000	150,000	0.00%
Miscellaneous	411,002	512,500	409,089	512,500	515,500	0.59%
Total Revenues	\$ 40,378,112	\$ 40,093,496	\$ 41,408,885	\$ 39,557,450	\$ 43,092,450	7.48%
Expenditures						
General Government	7,634,755	6,552,485	6,952,849	8,068,877	7,530,910	14.93%
Judicial	5,395,369	5,030,771	5,484,294	5,217,642	5,177,701	2.92%
Public Safety	15,879,222	16,416,723	16,567,246	20,210,480	17,185,080	4.68%
Public Works	5,791,850	5,793,807	5,536,678	8,311,750	6,743,868	16.40%
Health & Welfare	999,781	1,001,260	1,066,397	1,036,002	982,359	-1.89%
Culture & Recreation	4,196,371	4,363,420	3,766,852	4,548,039	4,495,100	3.02%
Housing & Development	457,785	313,395	379,834	341,735	516,932	64.95%
Total Expenditures	\$ 40,355,133	\$ 39,471,861	\$ 39,754,151	\$ 47,734,525	\$ 42,631,950	8.01%
Excess (Deficit) of Revenues Over Expenditures	\$ 22,978	\$ 621,635	\$ 1,654,734	\$ (8,177,075)	\$ 460,500	-25.92%
Other Financing Sources & Uses						
PGFAD - General Surplus Sale	82,011	25,000	2,000	25,000	25,000	0.00%
OTI - SFLOST V	375,000	-	-	-	-	0.00%
Accommodation Excise Tax	-	(85,631)	(85,631)	(85,631)	-	-100.00%
911/EM	-	(561,004)	-	(561,004)	(485,500)	-13.46%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 479,990	\$ -	\$ 1,571,103	\$ (8,798,710)	\$ -	0.00%
Beginning Fund Balance	\$ 1,725,740	\$ 2,205,730	\$ 2,205,730	\$ 3,776,833	\$ 3,776,833	
Ending Fund Balance	\$ 2,205,730	\$ 2,205,730	\$ 3,776,833	\$ (5,021,877)	\$ 3,776,833	

General Fund

Sources of Revenue

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%
						Change
Taxes						
Property Taxes	\$ 18,665,274	\$ 19,371,359	\$ 19,214,893	\$ 19,915,000	\$ 19,975,000	3.12%
Intangible	604,891	525,000	544,397	525,000	525,000	0.00%
Local Option Sales & Use Tax	11,442,253	9,800,000	12,785,834	9,800,000	12,200,000	24.49%
Alcoholic Beverage Excise Tax	495,211	450,000	504,554	450,000	500,000	11.11%
Occupational Tax	364,992	275,000	416,345	325,000	275,000	0.00%
Cable Television	240,607	200,000	237,340	200,000	225,000	12.50%
Insurance Premium	1,814,810	2,629,687	1,937,994	1,500,000	2,080,000	-20.90%
Financial Institution	158,080	150,000	171,837	150,000	150,000	0.00%
Total Taxes	\$ 33,786,117	\$ 33,401,046	\$ 35,813,195	\$ 32,865,000	\$ 35,930,000	7.57%
Licenses and Permits						
Licenses/Permits - Alcoholic	53,060	120,000	118,370	120,000	120,000	0.00%
Business Permits - Soil Control	-	20,000	17,680	20,000	20,000	0.00%
Total Licenses and Permits	\$ 53,060	\$ 140,000	\$ 136,051	\$ 140,000	\$ 140,000	0.00%
Intergovernmental						
Real Estate Transfer	205,201	100,000	232,868	100,000	150,000	50.00%
Payment in Lieu of Taxes	14,716	5,000	357	5,000	5,000	0.00%
Special Assessment Taxes	27,611	-	200	-	-	0.00%
Georgia - Prisoner Housing	43	-	-	-	-	0.00%
Georgia - URESA	5,478	5,000	5,493	5,000	5,000	0.00%
Georgia - Indigent Defense	49,471	-	36,356	-	-	0.00%
Georgia - Probation	37,699	75,000	63,590	75,000	75,000	0.00%
Juvenile Judge Comp. Reimb.	26,250	26,250	29,923	26,250	26,250	0.00%
GEMA	121,594	-	64,911	-	-	0.00%
Local Victims Asst. Programs	-	-	42,994	-	-	0.00%
Georgia - Public Defender	28,508	-	123,560	-	100,000	100.00%
Brooks Co - Public Defender	14,597	21,400	18,768	21,400	21,400	0.00%
Echols - Public Defender	3,128	5,300	4,183	5,300	5,300	0.00%
Valdosta - Prisoner Housing	734,800	625,000	888,051	625,000	725,000	16.00%
Dasher - Sheriff Patrol	10,000	10,000	10,360	10,000	10,000	0.00%
Other Gov. - Prisoner Housing	330,331	250,000	275,391	250,000	275,000	10.00%
Total Intergovernmental	\$ 1,609,426	\$ 1,122,950	\$ 1,797,004	\$ 1,122,950	\$ 1,397,950	24.49%
Charges for Service						
Board of Elections	5,994	25,000	32,285	25,000	5,000	-80.00%
Basic Lighting Fees	-	-	124	-	-	0.00%
Clerk of the Court	536,591	600,000	551,400	600,000	550,000	-8.33%
Probate Court	125,608	120,000	158,321	120,000	120,000	0.00%
Magistrate Court	354,726	325,000	385,335	325,000	345,000	6.15%
Board of Assessors	8,499	9,000	5,876	9,000	9,000	0.00%
Animal Shelter Fees	66,923	65,000	82,690	65,000	70,000	7.69%

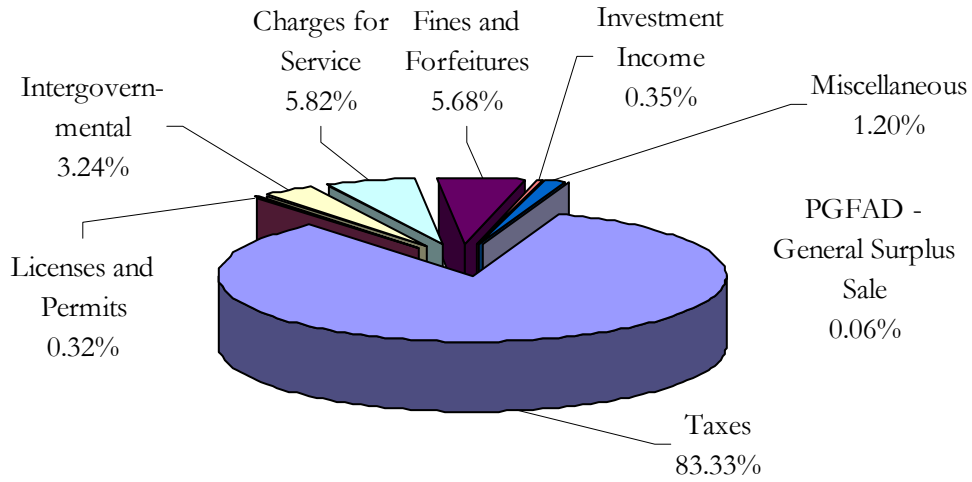
General Fund

Sources of Revenue

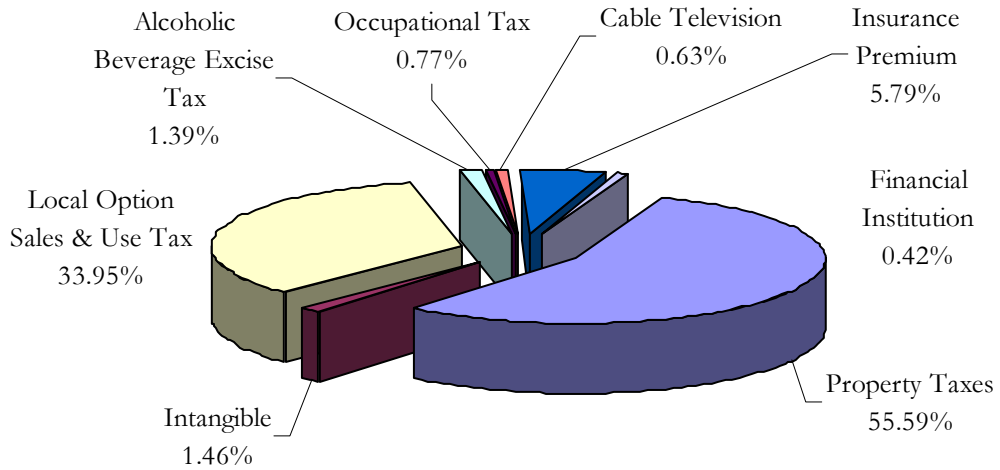
	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Charges for Service, Con't.						
Recycling Sales	29,282	25,000	45,662	25,000	25,000	0.00%
Sanitation Fees	-	575,000	-	575,000	625,000	8.70%
Engineering - SFLOST	577,053	275,000	178,083	275,000	275,000	0.00%
Lowndes County V.F.D.	18,550	-	31,196	-	-	0.00%
Feed the Elderly	11,844	12,000	10,246	12,000	12,000	0.00%
LCSD - Jail Inmate Medical	1,235	1,000	3,760	1,000	1,000	0.00%
LCSD - Bond Fees	51,097	50,000	47,028	50,000	50,000	0.00%
LCSD - Investigation	40,448	30,000	43,306	30,000	40,000	33.33%
LCSD - Sheriff Fees	18,200	15,000	15,458	15,000	15,000	0.00%
LCSD - Work Detail	33,700	28,000	39,380	28,000	28,000	0.00%
Public Works - Administration	-	-	450	-	-	0.00%
Public Works - Culvert Install	76,147	70,000	60,725	70,000	62,000	-11.43%
Public Works - Motor Services	9,691	-	-	-	-	0.00%
Zoning Fees	-	-	-	-	75,000	100.00%
Resource Officer	60,058	92,000	107,734	92,000	202,000	119.57%
Total Charges for Services	\$ 2,027,651	\$ 2,319,006	\$ 1,801,063	\$ 2,319,007	\$ 2,511,007	8.28%
Fines and Forfeitures						
Fines - State Court	1,786,885	2,000,000	976,171	2,000,000	2,000,000	0.00%
Fines - Superior Court	604,597	450,000	221,475	450,000	450,000	0.00%
Total Fines and Forfeitures	\$ 2,391,482	\$ 2,450,000	\$ 1,197,647	\$ 2,450,000	\$ 2,450,000	0.00%
Investment Income						
Interest Income	101,377	150,000	256,843	150,000	150,000	0.00%
Total Investment Income	\$ 101,377	\$ 150,000	\$ 256,843	\$ 150,000	\$ 150,000	0.00%
Miscellaneous						
Contributions - Miscellaneous	10	-	150	-	-	0.00%
Animal Shelter	150	500	371	500	500	0.00%
Bad Check Fees	2,579	2,000	2,801	2,000	2,000	0.00%
Other	13,252	3,000	4,108	3,000	3,000	0.00%
Miscellaneous - Vendor Commis.	10	-	55	-	-	0.00%
Miscellaneous - Other	-	-	2,433	-	-	0.00%
Rent - 4-H Camp	27,790	25,000	29,420	25,000	25,000	0.00%
Rent - Civic Center	17,585	17,000	27,150	17,000	20,000	17.65%
Rent - Other	349,625	465,000	342,600	465,000	465,000	0.00%
Total Miscellaneous	\$ 411,002	\$ 512,500	\$ 409,089	\$ 512,500	\$ 515,500	0.59%
Other Financing Sources						
PGFAD - General Surplus Sale	82,011	25,000	2,000	25,000	25,000	0.00%
OTT - SFLOST V	375,000	-	-	-	-	0.00%
Total Other financing Sources	\$ 457,011	\$ 25,000	\$ 2,000	\$ 25,000	\$ 25,000	0.00%
Total Revenues	\$ 40,837,128	\$ 40,120,502	\$ 41,412,891	\$ 39,584,457	\$ 43,119,457	7.47%

General Fund

General Fund Revenues by Source



General Fund Tax Revenues by Source



General Fund

Expenditures by Function

Account Number	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%
						Change
General Government						
Board of Commissioners	186,730	125,000	152,334	139,633	135,000	8.00%
County Attorney	268,421	275,000	359,627	275,000	275,000	0.00%
County Manager	406,411	510,017	456,661	442,219	595,799	16.82%
Risk Manager	103,987	112,710	119,743	119,745	117,432	4.19%
Board of Elections	458,640	442,762	394,672	711,064	551,028	24.45%
Finance	493,510	504,846	474,398	501,064	492,126	-2.52%
Human Resources	318,258	313,019	350,247	368,846	321,076	2.57%
Information Technology Services	700,186	659,834	723,611	1,221,126	774,676	17.40%
General Facilities	364,695	267,000	839,922	237,000	231,513	-13.29%
Tax Commissioner	856,554	861,658	883,572	1,023,189	914,154	6.09%
Board of Assessors	1,008,886	1,077,587	1,039,575	1,373,717	1,126,195	4.51%
Facilities Maintenance - Auxiliary Buildings	5,076	3,300	5,337	4,428	4,000	21.21%
Facilities Maintenance - Leila Ellis	47,945	42,000	55,072	49,748	44,800	6.67%
Facilities Maintenance - Admin. Building	66,117	41,000	54,387	57,505	54,700	33.41%
Facilities Maintenance - Elections	16,981	13,000	15,795	15,622	15,200	16.92%
Facilities Maintenance - Gov't. Building	79,100	74,000	82,839	99,438	96,000	29.73%
Engineering	699,409	720,671	697,074	918,679	850,172	17.97%
Contingency	1,481,614	444,000	169,119	444,000	865,185	94.86%
South Georgia RDC	58,513	60,081	60,081	61,854	61,854	2.95%
Board of Equalization	13,720	5,000	18,784	5,000	5,000	0.00%
Total General Government	7,634,753	6,552,485	6,952,850	8,068,877	7,530,910	14.93%
Judicial						
Facilities Maintenance - Courthouse	122,371	105,350	131,968	132,905	129,000	22.45%
Facilities Maintenance - District Attorney	22,479	20,000	21,630	21,743	21,600	8.00%
Facilities Maintenance - Judicial Complex	1,157,813	890,000	1,156,413	890,000	890,000	0.00%
Superior Court	282,734	351,500	305,394	217,970	359,500	2.28%
Clerk of Court	1,019,796	1,117,377	946,226	1,157,560	1,137,688	1.82%
District Attorney	360,991	361,598	392,000	393,702	393,702	8.88%
District Court Administrator	4,500	4,613	9,225	4,613	4,613	0.00%
State Court Judge	247,135	388,392	371,409	393,981	369,429	-4.88%
State Court Solicitor	261,011	243,112	330,758	345,750	246,086	1.22%
Magistrate Court	512,491	512,923	506,871	530,454	565,230	10.20%
Probate Court	311,282	319,906	329,741	393,389	348,653	8.99%
Juvenile Court	101,311	116,000	111,497	135,575	112,200	-3.28%
Circuit Public Defender	4,371	600,000	841,351	600,000	600,000	0.00%
Indigent Defense	987,084	-	29,812	-	-	0.00%
Total Judicial	5,395,369	5,030,771	5,484,295	5,217,642	5,177,701	2.92%
Public Safety						
Probation	89,026	85,643	82,072	89,756	88,203	2.99%
Sheriff	12,482,333	12,889,337	13,091,348	14,723,877	13,463,504	4.45%
Fire	1,768,558	1,820,512	1,796,338	3,615,029	2,000,000	9.86%
Animal Control	614,018	603,293	579,188	750,269	619,907	2.75%
Sheriff - Radio Communications	-	-	(273)	4,419	-	0.00%
Emergency Medical Services	850,000	939,938	939,938	988,952	929,966	-1.06%
Coroner	75,287	78,000	78,635	38,178	83,500	7.05%
Total Public Safety	15,879,222	16,416,723	16,567,246	20,210,480	17,185,080	4.68%

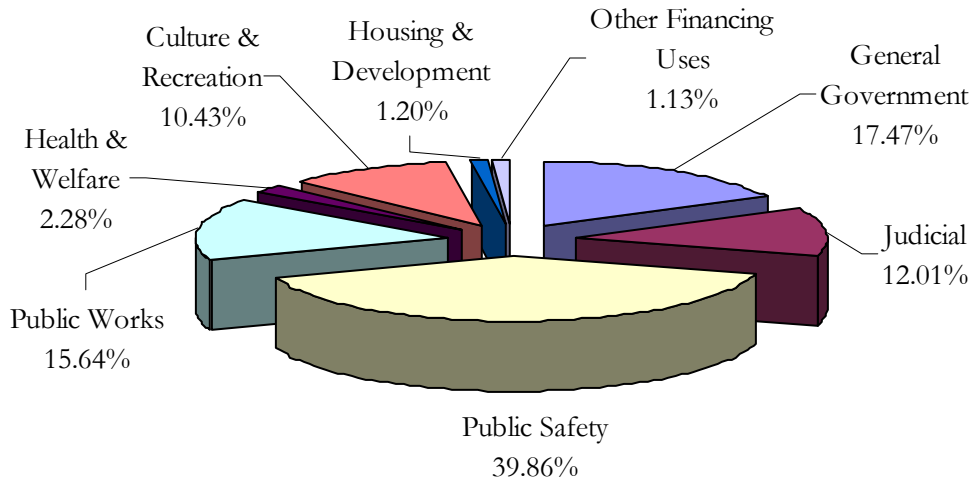
General Fund

Expenditures by Function

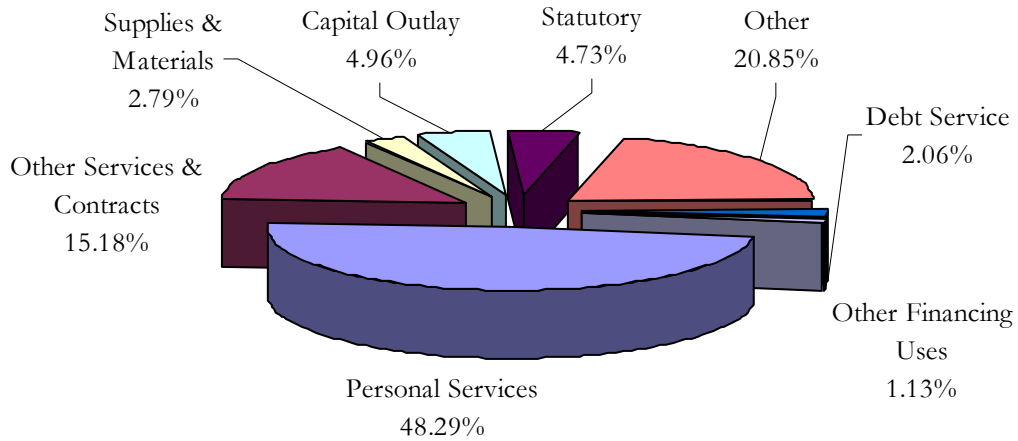
Account Number	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Public Works						
Facilities Maintenance - Administration	655,496	643,574	603,298	696,135	698,704	8.57%
Facilities Maintenance - Public Works	102,551	46,000	54,721	55,514	53,000	15.22%
Public Works - Administration	344,294	267,837	234,599	333,291	231,434	-13.59%
Road Maintenance	2,414,316	2,433,197	2,575,988	3,784,859	3,143,851	29.21%
Road Construction	862,949	983,574	797,905	1,572,058	1,110,879	12.94%
Intersection Lighting	174,260	113,300	139,075	200,200	193,100	70.43%
Mosquito Control	67,185	63,400	68,120	63,242	62,900	-0.79%
Sanitation	1,170,798	1,242,925	1,062,972	1,606,451	1,250,000	0.57%
Total Public Works	5,791,849	5,793,807	5,536,678	8,311,750	6,743,868	16.40%
Health & Welfare						
Facilities Maintenance - Health Centers	17,424	15,000	14,552	16,401	15,400	2.67%
Facilities Maintenance - Human Resources	387,300	389,704	449,263	376,290	368,659	-5.40%
Feed the Elderly	18,315	17,500	23,039	17,200	17,200	-1.71%
The Haven	5,000	5,000	5,000	50,000	5,000	0.00%
Mental Health	108,910	106,300	106,300	106,300	106,300	0.00%
Public Health	365,536	365,000	365,487	365,000	365,000	0.00%
Family Services	97,297	102,756	102,756	104,811	104,800	1.99%
Total Health & Welfare	999,782	1,001,260	1,066,397	1,036,002	982,359	-1.89%
Culture & Recreations						
Facilities Maintenance - 4H Camp	30,108	38,000	31,296	58,700	44,000	15.79%
Facilities Maintenance - Civic Center	37,286	57,000	46,073	40,518	37,400	-34.39%
Extension Service	116,059	161,000	123,656	190,003	172,500	7.14%
Parks and Recreation	2,826,042	2,895,520	2,353,927	2,895,520	3,000,000	3.61%
Chamber of Commerce - Lowndes	15,000	15,000	15,000	15,000	15,000	0.00%
Chamber of Commerce - Lake Park	5,000	7,500	7,500	7,500	7,500	0.00%
Library	950,625	974,400	974,400	1,073,500	998,700	2.49%
Arts Commission	55,000	55,000	55,000	55,000	55,000	0.00%
Moody Support	75,000	75,000	75,000	75,000	75,000	0.00%
Historical Society/Heritage Foundation	25,000	20,000	20,000	25,000	25,000	25.00%
Southside Recreation/QUOLA	11,250	15,000	15,000	15,000	15,000	0.00%
Boys and Girls Club	50,000	50,000	50,000	97,298	50,000	0.00%
Total Culture & Recreation	4,196,370	4,363,420	3,766,852	4,548,039	4,495,100	3.02%
Housing & Development						
Planning Commission	150,840	157,306	156,716	164,403	100,000	-36.43%
VALOR/GIS	148,273	156,089	156,089	177,332	177,332	13.61%
Economic Development	105,600	-	-	-	84,600	100.00%
Zoning	53,073	-	67,029	-	155,000	100.00%
Total Housing & Development	457,786	313,395	379,834	341,735	516,932	64.95%
Operating Transfers Out						
Accommodation Excise Tax	-	85,631	85,631	85,631	-	-100.00%
911 Communications	-	561,004	-	561,004	485,500	-13.46%
Total Operating Transfers Out	-	646,635	85,631	646,635	485,500	-24.92%
Total General Fund	40,355,131	40,118,496	39,839,783	48,381,160	43,117,450	

General Fund

General Fund Expenditures by Function



General Fund Expenditures by Type



General Fund
Board of Commissioners

Service Statement: The Office of the Board of Commissioners is the legislative branch of the County government. It develops policy, hears request for changes and is responsible for the general goals and direction of the County.

Mission: To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency

Goals:

- Planning and funding for Phase II of North Lowndes Recreation Facility
- Improvements to Oris Blackburn Park including exploration of Equestrian Facility
- Planning for SPLOST VI initiative including selection of committee and chairman and project planning
- Completion of Phase I of the Judicial Complex and planning for Phase II
- Exploration of a new Civic Center facility
- Presentation of a plan for Solid Waste Management including evaluation of collection sites
- Completion of Cable Franchise Agreements and review of rates
- Continued review of user charges
- Road improvements including five miles of traditional paving and five miles of triple surface treatment
- Selection of site and plan development for an Emergency Operations Center
- Negotiation of the Parks and Recreation agreement
- Implementation of a Newsletter, Annual Report and web improvements
- Ordinance review for inconsistencies

Accomplishments:

- Completion and grand opening for North Lowndes Recreation Facility Phase I
- Completion of the East 84 Fire Headquarters
- Implementation of software packages for Public Administration, Courts and Public Safety
- Completion of Unified Land Development Code, updating zoning, subdivision and land use standards
- Continuation of paving initiatives through traditional and alternative paving sources
- Continuation of water/sewer expansion along the Bemiss corridor and West 84

General Fund
Board of Commissioners

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	68,070	64,634	68,895	74,667	72,031	11.44%
Other Services & Contracts	30,373	21,100	23,033	20,700	20,400	-3.32%
Supplies & Materials	2,627	2,600	1,198	2,600	2,600	0.00%
Capital Outlay	2,314	2,000	-	2,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	83,347	34,666	59,208	39,666	39,969	15.30%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%

Total Expenditures and

Other Financing Uses	\$ 186,730	\$ 125,000	\$ 152,334	\$ 139,633	\$ 135,000	8.00%
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	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
Chairman	1.0	1.0	1.0	1.0	1.0	0.00%
Commissioner	2.0	2.0	2.0	2.0	2.0	0.00%
Vice Chairman	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	4.0	4.0	4.0	4.0	4.0	0.00%

General Fund
County Attorney

Service Statement: The County Attorney provides legal advice to the Board of Commissioners and its agencies. The firm represents the County in all proceedings, reviews all contracts and handles property transactions.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	268,421	275,000	359,627	275,000	275,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 268,421	\$ 275,000	\$ 359,627	\$ 275,000	\$ 275,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund County Manager

Service Statement: The Office of the County Manager is the executive branch of the County government. It provides budget control, management support, program development, safety reviews and future assessment and planning based on County policy and Board direction.

Goals:

- Presentation of a Solid Waste Management Plan
- Renegotiation of the Service Delivery Strategy Act
- Review and update of the County Code of Ordinances
- Presentation of a newsletter, Annual Report and web improvements

Accomplishments:

- Presentation of Annual Budget with no tax increase
- Completion of Unified Land Development Code
- Hiring of County Planner
- Implementation of Public Administration software

Budget Summary

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personal Services	337,574	454,016	390,409	386,456	544,317	19.89%
Other Services & Contracts	20,938	35,319	32,666	35,081	39,635	12.22%
Supplies & Materials	12,507	3,310	5,556	3,310	2,410	-27.19%
Capital Outlay	3,006	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	25,785	10,665	21,322	10,665	9,437	-11.51%
Debt Service	6,600	6,707	6,707	6,707	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 406,411	\$ 510,017	\$ 456,661	\$ 442,219	\$ 595,799	16.82%

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personnel Summary (FTE)						
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
County Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
County Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Executive Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
HR Analyst/PIO	0.5	0.5	0.5	0.5	0.5	0.00%
Int. Audit/Purchasing Agent	0.5	0.5	0.5	0.5	0.5	0.00%
Planner	-	-	1.0	1.0	1.0	100.00%
Special Projects Manager	-	1.0	1.0	1.0	1.0	0.00%
Web/Newsletter Administrator	-	-	-	-	1.0	100.00%
Approved Personnel	5.0	6.0	7.0	7.0	8.0	33.33%

General Fund
Risk Management

Service Statement: The Office of Risk, Contracts and Grant Management is established to account associated with training, employee education, accident investigation, and accident prevention planning as well as grant management.

Goals:

- Qualify annually for the loss control and safety incentive discount program for Workers Compensation Coverage, resulting in 7.5% premium reduction at renewal
- Qualify annually for the loss control and safety incentive discount program for Liability Coverage, resulting in 5% premium reduction at renewal
- Process all insurance renewal packages on time to avoid penalties, cancellations and lapses
- Complete and file grant applications on time to ensure consideration
- Comply with all regulations regarding grants as dictated by state and federal regulating agencies

Accomplishments:

- Qualified for loss control and safety incentive discount program for Workers Compensation Coverage and Liability Coverage
- Provided safety meeting materials to all County departments
- Secured a grant for the continued renovation of the Leila Ellis property

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	77,553	80,873	80,760	86,590	84,811	4.87%
Other Services & Contracts	1,598	2,261	1,590	2,110	2,110	-6.68%
Supplies & Materials	6,471	5,060	5,567	5,560	5,026	-0.67%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	13,109	19,031	25,874	19,500	19,500	2.46%
Other	5,255	5,485	5,952	5,985	5,985	9.12%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 103,987	\$ 112,710	\$ 119,743	\$ 119,745	\$ 117,432	4.19%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Risk Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.0	1.0	1.0	1.0	1.0	0.00%

General Fund
Board of Elections

Service Statement: The Board of Elections is responsible for voter registration, maintenance of voter rolls, holding of all County, state and federal elections, petition verification, establishing and maintaining precinct lines and oversight of district maps. The Board of Elections has three divisions: Administration, Capital and Elections. The Administration division is responsible for the overall operations of the Board. The Capital division is used to account for expenditures for capital equipment including voting machines. The Elections division accounts for the actual costs associated with holding an election.

Goals:

- Obtaining a new facility to house the staff and officials, securely store all machinery and provide space for training and a public venue for election results
- Increasing the staff to meet the increasing demands on the department

Performance Measures:

- Number of registered voters 49,032
- Voter turnout in last election 37.86%
- Number of precincts 34

Budget Summary

	2005	2006	2006	2007	2007	%
Administration	Actual	Budget	YTD	Request	Approved	Change
Personal Services	208,985	266,711	226,669	389,570	271,996	1.98%
Other Services & Contracts	26,963	27,673	30,108	36,325	25,325	-8.48%
Supplies & Materials	9,261	4,278	4,319	6,585	5,947	39.01%
Capital Outlay	-	-	-	10,000	5,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	4,682	5,100	6,856	10,120	5,760	12.94%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%

Total Expenditures and

Other Financing Uses	\$ 249,890	\$ 303,762	\$ 267,953	\$ 452,600	\$ 314,028	3.38%
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	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
Administrative Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Asst. Supervisor of Elections	1.0	1.0	1.0	1.0	1.0	0.00%
Election Board Chairman	1.0	1.0	1.0	1.0	1.0	0.00%
Election Board Member	2.0	2.0	2.0	2.0	2.0	0.00%
Part Time Clerk	5.0	5.0	5.0	5.0	5.0	0.00%
Supervisor of Elections	1.0	1.0	1.0	1.0	1.0	0.00%
Voter Registration Clerk	1.0	1.0	1.0	2.0	1.0	0.00%
Approved Personnel	12.0	12.0	12.0	13.0	12.0	0.00%

General Fund
Board of Elections

Budget Summary

Capital	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	7,000	7,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	100.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Elections	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	182,447	117,785	103,403	205,861	187,140	58.88%
Supplies & Materials	23,622	18,625	22,618	33,213	33,000	77.18%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	2,681	2,590	699	12,390	9,860	280.69%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 208,750	\$ 139,000	\$ 126,720	\$ 251,464	\$ 230,000	65.47%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Finance

Service Statement: The Finance Department provides the accounting, payment and collection of monies for the Board of Commissioners. It handles all revenue and expenditure tracking, financial reporting, budgeting and licensing for occupational tax certificates and alcohol sales.

Goals:

- Presentation of Quarterly Financial Reports to the Board of Commissioners
- Implementation of a Year in Review and Budget in Brief documents
- Continuation of career training and cross training initiatives
- Qualification for awards for budgeting and financial reporting

Performance Measures

- Process approximately 100,000 journal entries annually
- Process approximately 11,000 purchase orders annually
- Produce approximately 15,000 checks annually
- Process payments for approximately 4,400 water customers

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	348,358	375,417	323,366	371,535	362,592	-3.42%
Other Services & Contracts	131,833	116,920	143,967	117,020	117,020	0.09%
Supplies & Materials	3,950	3,870	4,820	3,870	3,870	0.00%
Capital Outlay	3,689	1,800	-	1,800	1,800	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,679	6,839	2,246	6,839	6,844	0.07%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 493,510	\$ 504,846	\$ 474,398	\$ 501,064	\$ 492,126	-2.52%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Accountant	1.0	1.0	1.0	1.0	1.0	0.00%
Accounting Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
Accounts Receivable Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
Finance Director	1.0	1.0	1.0	1.0	1.0	0.00%
Int. Audit/Purchasing Agent	0.5	0.5	0.5	0.5	0.5	0.00%
Sr. Accounts Payable Tech.	1.0	1.0	1.0	1.0	1.0	0.00%
Sr. Accounts Receivable Tech.	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	7.5	7.5	7.5	7.5	7.5	0.00%

General Fund
Human Resources

Service Statement: The Human Resource Department provides professional assistance in planning, development and administrative function of human departments of Lowndes County. The department is the central human resources agency for all organizational units within the County government.

Goals:

- To provide human resource management and employee compensation
- Implementation of a new Health Plan Administrator
- Continue to improve the health plan document to offset rising health care costs with little impact to the employees
- To provide training in areas such as customer service and supervisory skills to County employees

Performance Measures:

- Manage payroll for approximately 550 employees
- Manage approximately 70 deduction and benefit options
- Accepted 3,236 applications for employment
- Hired and processed 111 new employees

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	277,364	291,439	307,595	344,576	297,711	2.15%
Other Services & Contracts	21,876	6,300	7,221	7,520	7,520	19.37%
Supplies & Materials	7,445	2,430	6,990	2,850	2,695	10.91%
Capital Outlay	994	1,700	6,170	-	-	-100.00%
Statutory	9,219	8,000	17,468	10,000	10,000	25.00%
Other	1,359	3,150	4,803	3,900	3,150	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%

Total Expenditures and

Other Financing Uses	\$ 318,258	\$ 313,019	\$ 350,247	\$ 368,846	\$ 321,076	2.57%
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	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Administrative Clerk	-	1.0	1.0	1.0	1.0	0.00%
Administrative Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Co-Op Student	0.5	-	-	-	-	0.00%
Human Resource Analyst	1.0	1.0	1.0	1.0	1.0	0.00%
Human Resource Director	1.0	1.0	1.0	1.0	1.0	0.00%
Sr. HR Analyst/PIO	0.5	0.5	0.5	0.5	0.5	0.00%
Approved Personnel	4.0	4.5	4.5	4.5	4.5	0.00%

General Fund
Information Technology Services

Service Statement: The Information Technology Services (ITS) department provides supervisory, administrative and technical work in the development, installation and maintenance of all office automation systems.

Goals:

- To expand provision of secure remote network connectivity to key management personnel
- To close all work orders within three days
- To incorporate E-Commerce into the Web site
- To have a redundant network connection
- To achieve 99.99% uptime
- To provide a state of the art county use computer lab and classroom
- To continue to roll out Voice Over Internet Protocol (VOIP) digital telephones through attrition

Performance Measures:

- | | |
|--|--------------|
| • Email scanned for viruses | 2,186,604 |
| • Virus files found in email | 971 |
| • Hacking attempts per month at main firewall | 500,000 |
| • Hacking attempts per month at 21 other firewalls | 150,000 each |
| • Email received per month | 1,000,000 |
| • % of Email that is SPAM | 90% |

General Fund
Information Technology Services

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	314,085	229,160	297,208	482,871	265,632	15.92%
Other Services & Contracts	153,996	163,654	197,181	274,685	359,345	119.58%
Supplies & Materials	15,078	8,450	20,193	13,500	11,479	35.85%
Capital Outlay	83,777	77,000	31,444	255,500	115,000	49.35%
Statutory	-	-	-	-	-	0.00%
Other	23,450	23,220	19,236	36,220	23,220	0.00%
Debt Service	109,800	158,350	158,350	158,350	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 700,186	\$ 659,834	\$ 723,611	\$ 1,221,126	\$ 774,676	17.40%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
Admin. Asst./Help Desk	0.5	-	-	1.0	-	0.00%
Computer Technician	-	1.0	1.0	1.0	1.0	0.00%
Database Administrator	-	-	-	1.0	1.0	100.00%
General Projects Assistant	1.0	-	-	-	-	0.00%
ITS Director	1.0	1.0	1.0	1.0	1.0	0.00%
Network Administrator	1.0	1.0	1.0	2.0	1.0	0.00%
Part Time Network Technician	0.5	-	-	-	-	0.00%
System Analyst (911)	1.0	-	-	-	-	0.00%
System Administrator	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	6.0	4.0	4.0	7.0	5.0	25.00%

General Fund
General Facilities

Service Statement: The General Facilities department was established to account for expenditures that benefited multiple departments and are generally administrative in nature. Included in this budget are items such as centralized postage and the County VOIP telephone system.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	65,921	63,450	32,496	33,450	28,450	-55.16%
Supplies & Materials	96,996	84,550	114,787	84,550	84,063	-0.58%
Capital Outlay	199,887	119,000	692,639	119,000	119,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	1,891	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 364,695	\$ 267,000	\$ 839,922	\$ 237,000	\$ 231,513	-13.29%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Tax Commissioner

Service Statement: The Office of the Tax Commissioner is responsible for the collection of the taxes for the County, school boards and most municipalities. There are four divisions of the Tax Commissioner: Administration, Property Tax, Delinquent Tax and Tag Office. The Administration division accounts for the expenditures of the Tax Commissioner and Deputy Tax Commissioner. The Property Tax division is responsible for the collection of all real and personal property taxes levied in the County. This section also processes special assessments for the County which are tied to property. The Delinquent Tax division is responsible for the collection of late taxes, for handling tax sales and for collection of mobile home taxes. The Tag Office is responsible for collection of taxes on vehicles that require a state license plate and for issuing those plates. This office also collects sales tax on vehicle sales.

Goals:

- To maintain a 97% collection rate on taxes
- To keep customer wait time to less than 10 minutes
- To maintain a low employee turnover rate

Accomplishments

- Provided additional staff to improve customer service
- Maintained a high collection rate
- Met digest approval timeline for State of Georgia with no issues

Budget Summary

Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	157,772	136,510	138,529	150,758	139,797	2.41%
Other Services & Contracts	13,657	12,420	6,645	12,120	12,120	-2.42%
Supplies & Materials	-	-	3,011	-	-	0.00%
Capital Outlay	1,730	2,703	-	2,703	2,454	-9.21%
Statutory	-	-	-	-	-	0.00%
Other	14,249	8,700	14,082	11,700	9,200	5.75%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 187,408	\$ 160,333	\$ 162,267	\$ 177,281	\$ 163,571	2.02%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Deputy Tax Commissioner	1.0	1.0	1.0	1.0	1.0	0.00%
Tax Commissioner	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

**General Fund
Tax Commissioner**

	2005	2006	2006	2007	2007	%
Property Tax	Actual	Budget	YTD	Request	Approved	Change
Personal Services	140,488	147,343	161,531	167,612	156,461	6.19%
Other Services & Contracts	45,830	46,500	45,085	46,500	46,500	0.00%
Supplies & Materials	4,909	4,800	7,715	4,800	4,800	0.00%
Capital Outlay	648	6,133	2,954	6,133	5,451	-11.12%
Statutory	-	-	-	-	-	0.00%
Other	577	500	677	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 192,452	\$ 205,276	\$ 217,963	\$ 225,545	\$ 213,712	4.11%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
Accounting Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Audit Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Senior Tax Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Tax Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	4.0	4.0	4.0	4.0	4.0	0.00%

	2005	2006	2006	2007	2007	%
Delinquent Tax	Actual	Budget	YTD	Request	Approved	Change
Personal Services	73,500	75,517	80,003	84,720	78,351	3.75%
Other Services & Contracts	4,529	4,444	3,779	4,444	4,030	-9.32%
Supplies & Materials	1,409	500	361	500	250	-50.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,128	700	154	700	700	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 80,566	\$ 81,161	\$ 84,297	\$ 90,364	\$ 83,331	2.67%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
Asst. Delq. Tax Collector	1.0	1.0	1.0	1.0	1.0	0.00%
Delinquent Tax Collector	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

General Fund
Tax Commissioner

Tag Office	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	367,266	383,805	384,550	493,616	421,411	9.80%
Other Services & Contracts	26,755	28,450	30,120	33,750	29,496	3.68%
Supplies & Materials	2,107	2,633	4,375	2,633	2,633	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 396,128	\$ 414,888	\$ 419,045	\$ 529,999	\$ 453,540	9.32%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Accounting Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Senior Tax & Tax Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Tag Agent	1.0	1.0	1.0	1.0	1.0	0.00%
Tag Clerk	7.0	7.0	7.0	9.0	8.0	14.29%
Tag Clerk PT	-	0.5	0.5	0.5	0.5	0.00%
Tag Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	11.0	11.5	11.5	13.5	12.5	8.70%

General Fund
Board of Assessors

Service Statement: The Board of Assessors is responsible for the determination of the value of all taxable property in the County and the application of all legislative tax rate classifications. The office also maintains all tax digest data.

Goals:

- To review at least twenty-five percent of existing properties annually
- To provide the Tax Commissioner's Office with a timely digest with less than 3% margin of error
- To implement technology improvements to streamline the process and allow appraisers make adjustments in the field

Accomplishments:

- Implementation of Q-Public System to allow citizens to access property records and tax maps via the internet
- Reviewed and reassessed approximately twenty-five percent of properties

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	878,206	911,557	884,073	1,036,787	944,352	3.60%
Other Services & Contracts	97,593	137,120	128,442	308,020	154,220	12.47%
Supplies & Materials	13,529	12,640	13,363	12,640	11,353	-10.18%
Capital Outlay	7,980	5,000	4,621	5,000	5,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	11,579	11,270	9,075	11,270	11,270	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and						
Other Financing Uses	\$ 1,008,886	\$ 1,077,587	\$ 1,039,575	\$ 1,373,717	\$ 1,126,195	4.51%

General Fund
Board of Assessors

Budget Summary

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
Administrative Clerk	3.0	2.0	2.0	2.0	2.0	0.00%
Appraisal Data Collector	-	1.0	1.0	1.0	1.0	0.00%
Appraisal Technician	1.0	2.0	2.0	2.0	2.0	0.00%
Assessment Coordinator	1.0	1.0	1.0	1.0	1.0	0.00%
Chief Assessor	1.0	1.0	1.0	1.0	1.0	0.00%
Commercial Property Appraiser	1.0	1.0	1.0	1.0	1.0	0.00%
Computer Specialist	1.0	1.0	1.0	1.0	1.0	0.00%
Data Processing Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Mapper/Appraiser	1.0	1.0	1.0	1.0	1.0	0.00%
Mobile Home Locator	1.0	1.0	1.0	1.0	1.0	0.00%
Property Appraiser Trainee	2.0	3.0	3.0	3.0	3.0	0.00%
Real Property Appraiser	3.0	1.0	1.0	1.0	1.0	0.00%
Sr. Personal Property Appraiser	1.0	1.0	1.0	1.0	1.0	0.00%
Sr. Real Property Appraiser	1.0	1.0	1.0	1.0	1.0	0.00%
Tax Assessor	2.0	2.0	2.0	2.0	2.0	0.00%
Tax Assessor Chairman	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	22.0	22.0	22.0	22.0	22.0	0.00%

General Fund **Facilities Maintenance**

Service Statement: The Facilities Maintenance Department is responsible for the maintenance and repair of all County-owned facilities. The department is separated into a number of divisions that account for the costs of specific facilities. The Administration Division accounts for the majority of the personnel including all building maintenance personnel, all grounds maintenance personnel and custodial staff excluding those assigned to the Human Resource Building Division. Other divisions are as follows:

- Courthouse – responsible for the historic courthouse in downtown Valdosta
- Health Center – responsible for the health clinics in Hahira and Lake Park
- Auxiliary Buildings – responsible for small facilities located throughout the County that do not require separate cost centers
- Public Works – responsible for the Public Works facilities on Gil Harbin Industrial Boulevard
- Leila Ellis – responsible for the health and human services building, formerly the old Leila Ellis school
- Human Resource Building – responsible for the building that housing public health, mental health and family services in downtown Valdosta
- Administration Building – responsible for the facility that housing most of the administrative department of Lowndes County including the offices of the Board of Commissioners
- 4H Camp – responsible for the facility available for rent to citizens located on Long Pond
- Board of Elections – responsible for the facility housing the Board of Elections and the voting equipment
- Civic Center – responsible for the facility which is available for rental and the fairgrounds
- District Attorney – responsible for the facility which houses the District Attorney’s office
- Governmental Building – responsible for the facility which houses the Tax Commissioners, Board of Assessors, Solicitor General, Finance and Utilities
- Judicial Complex – responsible for costs associated with the future judicial complex including debt service for the facility

Goals:

- Implement a Capital Improvement budget for each facility
- Utilization of Community Service Workers for building cleaning
- Utilization of Community Service Workers for facility grounds keeping

Accomplishments:

- Upgrade of temperature control systems on two facilities
- Development and implementation of true performance measurement program
- Implementation of work order system and inventory system tied to new Public Administration software

General Fund
Facilities Maintenance

Budget Summary

Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	560,315	570,721	535,941	624,117	627,821	10.00%
Other Services & Contracts	69,758	49,673	46,991	41,563	54,963	10.65%
Supplies & Materials	8,804	8,605	6,947	8,880	8,195	-4.76%
Capital Outlay	8,899	-	-	7,000	7,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	1,020	1,200	44	1,200	725	-39.58%
Debt Service	6,700	13,375	13,375	13,375	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 655,496	\$ 643,574	\$ 603,298	\$ 696,135	\$ 698,704	8.57%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Facilities Maint. Technician	4.0	4.0	4.0	4.0	4.0	0.00%
Custodian	6.0	6.0	6.0	6.0	6.0	0.00%
Mail Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Maintenance Worker	3.0	3.0	3.0	3.0	3.0	0.00%
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	0.00%
Public Works Supervisor	2.0	2.0	2.0	2.0	2.0	0.00%
Approved Personnel	17.0	17.0	17.0	17.0	17.0	0.00%

Courthouse	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	116,210	94,155	120,567	115,710	117,810	25.12%
Supplies & Materials	4,484	4,000	4,534	4,000	3,540	-11.50%
Capital Outlay	-	-	-	6,000	6,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	1,677	1,650	1,323	1,650	1,650	0.00%
Debt Service	-	5,545	5,545	5,545	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 122,371	\$ 105,350	\$ 131,968	\$ 132,905	\$ 129,000	22.45%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

**General Fund
Facilities Maintenance**

Budget Summary

Health Center	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	17,424	15,000	14,552	16,401	15,400	2.67%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 17,424	\$ 15,000	\$ 14,552	\$ 16,401	\$ 15,400	2.67%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Auxiliary Buildings	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,076	3,300	5,302	4,428	4,000	21.21%
Supplies & Materials	-	-	35	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 5,076	\$ 3,300	\$ 5,337	\$ 4,428	\$ 4,000	21.21%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

**General Fund
Facilities Maintenance**

Budget Summary

Public Works	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	88,906	43,880	48,723	49,514	47,000	7.11%
Supplies & Materials	3,774	2,120	5,998	3,000	3,000	41.51%
Capital Outlay	9,870	-	-	3,000	3,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 102,551	\$ 46,000	\$ 54,721	\$ 55,514	\$ 53,000	15.22%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Leila Ellis	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	47,855	42,000	55,030	49,748	44,800	6.67%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	90	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	42	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 47,945	\$ 42,000	\$ 55,072	\$ 49,748	\$ 44,800	6.67%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Facilities Maintenance

Budget Summary

Human Resource Building	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	81,319	84,229	80,768	89,442	86,473	2.66%
Other Services & Contracts	298,064	201,945	278,674	158,718	154,056	-23.71%
Supplies & Materials	7,917	6,530	7,821	5,530	5,530	-15.31%
Capital Outlay	-	97,000	82,000	122,600	122,600	26.39%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 387,300	\$ 389,704	\$ 449,263	\$ 376,290	\$ 368,659	-5.40%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Custodian	3.0	3.0	3.0	3.0	3.0	0.00%
Approved Personnel	3.0	3.0	3.0	3.0	3.0	0.00%

Administration Building	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	60,201	40,400	53,670	54,909	52,185	29.17%
Supplies & Materials	314	600	717	596	515	-14.17%
Capital Outlay	5,225	-	-	2,000	2,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	376	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 66,117	\$ 41,000	\$ 54,387	\$ 57,505	\$ 54,700	33.41%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

**General Fund
Facilities Maintenance**

Budget Summary

4H Camp	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	29,204	29,122	25,336	31,270	27,650	-5.05%
Supplies & Materials	905	700	778	850	850	21.43%
Capital Outlay	-	7,678	5,080	25,080	15,000	95.36%
Statutory	-	-	-	-	-	0.00%
Other	-	500	103	1,500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 30,108	\$ 38,000	\$ 31,296	\$ 58,700	\$ 44,000	15.79%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Board of Elections	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	16,721	12,750	15,519	15,272	14,900	16.86%
Supplies & Materials	260	250	276	350	300	20.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 16,981	\$ 13,000	\$ 15,795	\$ 15,622	\$ 15,200	16.92%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Facilities
Facilities Maintenance

Budget Summary

Civic Center	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	36,706	41,300	36,406	40,018	36,900	-10.65%
Supplies & Materials	580	500	785	500	500	0.00%
Capital Outlay	-	15,200	8,882	-	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 37,286	\$ 57,000	\$ 46,073	\$ 40,518	\$ 37,400	-34.39%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

District Attorney	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	22,448	19,925	21,595	21,643	21,500	7.90%
Supplies & Materials	31	75	35	100	100	33.33%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 22,479	\$ 20,000	\$ 21,630	\$ 21,743	\$ 21,600	8.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

**General Fund
Facilities Maintenance**

Budget Summary

Governmental Building	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	77,234	71,900	81,072	71,338	67,900	-5.56%
Supplies & Materials	1,866	2,100	1,767	1,600	1,600	-23.81%
Capital Outlay	-	-	-	26,500	26,500	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 79,100	\$ 74,000	\$ 82,839	\$ 99,438	\$ 96,000	29.73%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Judicial Complex	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	1,157,813	890,000	1,156,413	890,000	890,000	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,157,813	\$ 890,000	\$ 1,156,413	\$ 890,000	\$ 890,000	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Engineering

Service Statement: The Office of the County Engineer performs technical review of private land development and provides engineering and technical analysis and associated administration to the Board of Commissioners. The NPDES Division monitors the storm water program.

Goals:

- Successful merging of Engineering, Planning and Zoning divisions
- Completion of Unified Land Development Code Amendments
- Begin development of paving and construction list for upcoming SPLOST
- Maintain compliance with phase II of the storm water requirements

Performance Measures:

- | | |
|--|------|
| • Storm water permits issued (since January 2006) | 41 |
| • Residential subdivision reviews (since January 2006) | 11 |
| • Commercial site reviews (since January 2006) | 49 |
| • Miles of road resurfacing | 6.4 |
| • Miles of surface treatment (alternative paving) | 2.58 |
| • Miles of conventional paving | 9.2 |

**General Fund
Engineering**

Budget Summary

Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	507,498	599,550	560,094	707,568	702,839	17.23%
Other Services & Contracts	158,459	95,033	101,730	85,841	97,475	2.57%
Supplies & Materials	8,176	7,018	7,232	10,000	8,258	17.67%
Capital Outlay	13,673	-	-	93,000	35,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	6,204	6,050	4,953	9,250	6,600	9.09%
Debt Service	5,400	13,020	13,020	13,020	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 699,409	\$ 720,671	\$ 687,030	\$ 918,679	\$ 850,172	17.97%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
Co-Op Student	0.5	0.5	0.5	0.5	0.5	0.00%
County Engineer	1.0	1.0	1.0	1.0	1.0	0.00%
Engineering Design Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Planner	1.0	1.0	1.0	1.0	1.0	0.00%
Principal Engineering Inspector	1.0	1.0	1.0	1.0	1.0	0.00%
Principal Engineering Tech.	1.0	1.0	1.0	1.0	1.0	0.00%
Project Planner	1.0	1.0	1.0	1.0	1.0	0.00%
Senior Engineering Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Stormwater/Envir. Technician	0.5	1.0	1.0	1.0	1.0	0.00%
Design Technician	-	-	-	1.0	1.0	100.00%
Approved Personnel	9.0	9.5	9.5	10.5	10.5	10.53%

General Fund
Engineering

Budget Summary

NPDES	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	5,601	-	-	0.00%
Supplies & Materials	-	-	4,443	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ -	\$ -	\$ 10,044	\$ -	\$ -	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Contingency

Service Statement: Contingency accounts for the funding set aside by the Board of Commissioners during the budget process that is used for unexpected or unforeseen expenditures. County policy dictates that the Contingency be set at \$300,000 or 1.5% of operating expenditures, whichever is less.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,481,614	444,000	169,119	444,000	865,185	94.86%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,481,614	\$ 444,000	\$ 169,119	\$ 444,000	\$ 865,185	94.86%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
South Georgia RDC

Service Statement: The South Georgia RDC division accounts for the dues paid to the local regional development center. By statute, all governments are required to be a member of their local RDC.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	58,513	60,081	60,081	61,854	61,854	2.95%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 58,513	\$ 60,081	\$ 60,081	\$ 61,854	\$ 61,854	2.95%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Superior Court

Service Statement: The Office of the Southern Judicial Circuit – Superior Court is responsible for the expenditures required of the County for the operations of the Superior Court. The Superior Court hears criminal and civil felony cases. The Superior Court circuit consists of a five county area.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	220,398	275,707	249,167	136,532	278,317	0.95%
Other Services & Contracts	12,854	13,200	12,847	13,730	14,330	8.56%
Supplies & Materials	1,477	3,175	926	3,650	2,850	-10.24%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	45,338	55,038	38,400	58,000	58,000	5.38%
Other	2,668	4,380	4,054	6,058	6,003	37.05%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 282,734	\$ 351,500	\$ 305,394	\$ 217,970	\$ 359,500	2.28%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Bailiff	5.0	5.0	5.0	5.0	5.0	0.00%
Law Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Official Court Reporter	4.0	4.0	4.0	4.0	4.0	0.00%
Superior Court Judge	4.0	4.0	5.0	5.0	5.0	25.00%
Approved Personnel	14.0	14.0	15.0	15.0	15.0	7.14%

General Fund **Clerk of Court**

Service Statement: The Office of the Clerk of Court is responsible for preparation, issuance and filing of most court documents, recording of real estate transactions, processing child support payments and other duties as assigned by law. The Clerk's office consists of seven divisions.

- Administration – administrative costs associated with the Clerk of Court
- Courts – expenditures required for support of the Superior and State Court operations
- Real Estate – expenditures incurred in recording real estate transactions and other official records of the County
- State Court – expenditure incurred in accounting for court funds, child support and state court support
- Support Services – expenditures incurred in providing jurors, witnesses and for grand jury support
- Accounting/Child Support – expenditures incurred to maintain records of the Clerk of Court and for managing child support payments
- Juvenile Court – expenditures related to the operation of the Juvenile Court

Goals

- To expand the imaging and scanning system for all courts
- To continue implementation of the new plat system which will allow citizens to view and print plat records from the early 1900's to present
- To implement electronic filing of traffic citations with the Department of Motor Vehicles
- To continue to replace obsolete equipment

Accomplishments:

- Successful management of three concurrent courts with limited employees
- Provided internet access to records of deeds, liens and plats

General Fund
Clerk of Court

Budget Summary

Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	100,446	100,644	98,576	101,695	101,853	1.20%
Other Services & Contracts	14,722	15,926	13,769	16,726	16,726	5.02%
Supplies & Materials	570	250	76	250	250	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,979	7,180	6,027	7,180	7,171	-0.13%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 121,717	\$ 124,000	\$ 118,448	\$ 125,851	\$ 126,000	1.61%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Clerk of Superior Court	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.0	1.0	1.0	1.0	1.0	0.00%

Courts	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	211,682	217,494	202,787	225,498	216,910	-0.27%
Other Services & Contracts	42,560	37,500	38,060	37,500	37,500	0.00%
Supplies & Materials	2,176	2,304	5,355	2,304	2,297	-0.30%
Capital Outlay	-	1,000	875	1,000	1,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	361	500	300	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%

Total Expenditures and Other Financing Uses	\$ 256,779	\$ 258,798	\$ 247,377	\$ 266,802	\$ 258,207	-0.23%
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Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Chief Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Deputy Clerk	5.0	5.0	5.0	5.0	5.0	0.00%
Approved Personnel	6.0	6.0	6.0	6.0	6.0	0.00%

General Fund
Clerk of Court

Budget Summary

Real Estate	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	173,008	177,266	176,999	185,638	185,258	4.51%
Other Services & Contracts	138,754	182,393	66,721	182,393	182,306	-0.05%
Supplies & Materials	1,314	1,500	1,350	1,500	1,500	0.00%
Capital Outlay	-	4,000	-	4,000	4,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	300	-	300	300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 313,076	\$ 365,459	\$ 245,070	\$ 373,831	\$ 373,364	2.16%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Deputy Clerk	4.0	4.0	4.0	4.0	4.0	0.00%
Sr. Deputy Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	5.0	5.0	5.0	5.0	5.0	0.00%

State Court	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	137,998	175,078	148,310	193,578	183,698	4.92%
Other Services & Contracts	3,039	3,516	4,789	3,516	3,516	0.00%
Supplies & Materials	1,024	1,500	672	1,500	1,403	-6.47%
Capital Outlay	-	1,000	-	1,000	1,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	136	200	184	200	200	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 142,196	\$ 181,294	\$ 153,955	\$ 199,794	\$ 189,817	4.70%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Court Clerk	2.0	3.0	3.0	3.0	3.0	0.00%
Deputy Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
PT Accounting Clerk	0.5	0.5	0.5	0.5	0.5	0.00%
Sr. Deputy Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	4.5	5.5	5.5	5.5	5.5	0.00%

General Fund
Clerk of Court

Budget Summary

Support Services	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	895	2,000	873	2,000	2,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	145,170	145,000	139,386	145,000	145,000	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 146,065	\$ 147,000	\$ 140,259	\$ 147,000	\$ 147,000	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Accounting/Child Support	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	38,600	39,511	39,073	41,967	40,998	3.76%
Other Services & Contracts	669	815	984	815	802	-1.60%
Supplies & Materials	294	500	533	500	500	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 39,563	\$ 40,826	\$ 40,590	\$ 43,282	\$ 42,300	3.61%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Sr. Deputy Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.0	1.0	1.0	1.0	1.0	0.00%

General Fund
Clerk of Court

Budget Summary

Juvenile Court	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	200	200	100.00%
Supplies & Materials	400	-	527	800	800	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 400	\$ -	\$ 527	\$ 1,000	\$ 1,000	#DIV/0!

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
District Attorney

Service Statement: The Office of the District Attorney is responsible for executing the statutory duties of the District Attorney for the five counties in the Southern Judicial Circuit, which consists of Brooks, Colquitt, Echols, Lowndes and Thomas Counties.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	36,580	-	(1,214)	8,400	8,400	100.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	169	-	-	0.00%
Other	324,411	361,598	393,044	385,302	385,302	6.56%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 360,991	\$ 361,598	\$ 392,000	\$ 393,702	\$ 393,702	8.88%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
District Court Administrator

Service Statement: The District Court Administrator is a contracted office which is responsible for jury management for the Superior Court of Lowndes County.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	4,500	4,613	9,225	4,613	4,613	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 4,500	\$ 4,613	\$ 9,225	\$ 4,613	\$ 4,613	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
State Court Judge

Service Statement: The State Court Judge is responsible for hearing civil and criminal cases for Lowndes County.

Goals:

- Creation of research case management/research assistant position to increase processing capabilities necessitated by the increase in civil filings
- Creation of an indigent defense coordinator position to streamline the process and ensure closer adherence to state standards
- Creation of Release Upon Payment Program to decrease expenses related to incarceration and streamline the probation process
- Creation of Work Alternative Program to complement the Work Release Program and decrease expenses related to incarceration
- Seek new technologies and court software to allow a move towards a paperless court

Performance Measures:

- State Ranking by Caseload (2005) 7th
- Civil Filings (2005) 1,191
- Criminal Filings (2005) 19,535
- Revocation Hearings (2005) 472
- Community Service Work Hours Completed 33,203

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	188,343	175,479	174,485	180,543	180,647	2.95%
Other Services & Contracts	10,171	9,806	7,302	10,081	10,031	2.29%
Supplies & Materials	1,909	950	6,339	950	950	0.00%
Capital Outlay	721	750	213	750	750	0.00%
Statutory	44,232	199,557	181,202	199,557	175,000	-12.31%
Other	1,758	1,850	1,869	2,100	2,051	10.86%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 247,135	\$ 388,392	\$ 371,409	\$ 393,981	\$ 369,429	-4.88%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Senior Legal Secretary	1.0	1.0	1.0	1.0	1.0	0.00%
State Court Judge	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

General Fund
State Court Solicitor

Service Statement: The State Court Solicitor is responsible for prosecuting criminal misdemeanor cases in Lowndes County.

Goals:

- To provide fair and effective prosecution services
- To prosecute not merely to convict but to achieve justice
- To protect, defend and advocate the rights and interest of the victims of crime
- To carry out and discharge all responsibilities that devolve upon the office as provided in the Constitution of the State of Georgia

Performance Measures:

- Cases set for jury trial disposed of 512
- Cases set for non-jury trial disposed of 333
- Pretrial motion hearings disposed of 270
- Probation revocation hearings held 740
- Interviews with crime victims 628
- Pretrial conferences with defense attorneys 750

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	250,620	231,667	319,769	332,886	234,480	1.21%
Other Services & Contracts	5,651	5,576	5,817	5,670	5,300	-4.95%
Supplies & Materials	2,352	2,125	3,184	2,250	2,225	4.71%
Capital Outlay	-	500	388	500	500	0.00%
Statutory	-	-	-	1,000	1,000	100.00%
Other	2,389	3,244	1,600	3,444	2,581	-20.44%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%

Total Expenditures and

Other Financing Uses	\$ 261,011	\$ 243,112	\$ 330,758	\$ 345,750	\$ 246,086	1.22%
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	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Administrative Assistant	-	1.0	1.0	1.0	1.0	0.00%
Administrative Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Assistant Solicitor	1.0	-	-	-	-	0.00%
Court Administrator	1.0	-	-	-	-	0.00%
Legal Secretary	1.0	-	-	-	-	0.00%
Senior Legal Secretary	1.0	1.0	1.0	1.0	1.0	0.00%
Solicitor	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	6.0	4.0	4.0	4.0	4.0	0.00%

General Fund
Magistrate Court

Service Statement: The Office of Magistrate Court – Civil/Criminal is responsible for issuing warrants, setting bonds, conducting criminal commitment hearings and hearing certain misdemeanor cases.

Goals:

- Implementation of new software for Magistrate Court by end of 2007
- Implementation of E-filing
- Implementation of credit card payment processing

Performance Measures:

- Civil cases filed 7,292
- Felony warrants issued 3,385
- Misdemeanor warrants issued 6,031

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	454,073	469,760	456,503	445,107	497,591	5.92%
Other Services & Contracts	40,787	34,441	38,358	37,325	40,889	18.72%
Supplies & Materials	7,004	5,050	6,833	8,050	7,700	52.48%
Capital Outlay	4,414	-	-	35,000	15,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	6,214	2,750	4,256	4,050	4,050	47.27%
Debt Service	-	922	922	922	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 512,491	\$ 512,923	\$ 506,871	\$ 530,454	\$ 565,230	10.20%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Chief Constable	1.0	1.0	1.0	1.0	1.0	0.00%
Chief Magistrate	1.0	1.0	1.0	1.0	1.0	0.00%
Constable	1.0	1.0	1.0	1.0	1.0	0.00%
Deputy Clerk	6.0	6.0	6.0	6.0	6.0	0.00%
Magistrate	1.0	1.0	1.0	1.0	1.0	0.00%
Magistrate Court Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	11.0	11.0	11.0	11.0	11.0	0.00%

General Fund
Probate Court

Service Statement: The Office of Probate Court is responsible for probate of wills, administration of estates, issuing marriage licenses, performing ceremonies, issuing gun permits, guardianship hearings, amendments of birth certificates, etc.

Goals:

- To employ the services of a records management firm in an effort to organize our inventory of old court records
- To become 100% automated
- To relocate our offices to the new Judicial Complex
- To hire a receptionist/secretary to handle the increased workload

Accomplishments:

- Departmentalization of Probate Court, increasing efficiency
- Increased level of automation from 25% to 90%

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	245,991	265,037	262,648	324,720	283,367	6.92%
Other Services & Contracts	24,631	21,169	23,361	23,969	23,969	13.23%
Supplies & Materials	3,128	2,700	7,088	3,700	2,750	1.85%
Capital Outlay	412	1,700	1,548	6,700	6,700	294.12%
Statutory	34,815	26,500	33,681	29,000	28,500	7.55%
Other	2,305	2,800	1,415	5,300	3,367	20.25%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 311,282	\$ 319,906	\$ 329,741	\$ 393,389	\$ 348,653	8.99%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Chief Probate Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Co-Op Student	-	0.5	0.5	0.5	0.5	0.00%
Deputy Clerk	3.0	3.0	3.0	3.0	3.0	0.00%
Probate Court Judge	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	5.0	5.5	5.5	5.5	5.5	0.00%

General Fund Juvenile Court

Service Statement: The Office of Juvenile Court is responsible for hearing misdemeanor and felony cases involving juveniles.

Goals:

- To protect the rights of juveniles entering the court system
- To encourage juveniles to refrain from future illegal activities
- To provide these services in the most cost effective manner to the citizens of Lowndes County

Accomplishments:

- Appointment of a representative to protect juvenile rights
- Implementation of a leg band system to reduce the number of juveniles sent to Thomasville for incarceration

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	72,968	77,139	80,227	96,714	93,337	21.00%
Other Services & Contracts	1,189	300	1,387	300	300	0.00%
Supplies & Materials	655	750	946	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	26,270	37,811	28,937	37,811	17,813	-52.89%
Other	230	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 101,311	\$ 116,000	\$ 111,497	\$ 135,575	\$ 112,200	-3.28%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Juvenile Court Judge	1.0	1.0	1.0	1.0	1.0	0.00%
Legal Representative	-	-	0.5	0.5	0.5	100.00%
Approved Personnel	1.0	1.0	1.5	1.5	1.5	50.00%

General Fund
Probation

Service Statement: The Office of Probation accounts for the County's contributions to the State Probation Office which serves the district. All funding is met by internally generated funds imposed by the State Court of Lowndes County.

Goals:

- To ensure public safety by enforcing the conditions of probation on the felony population under our supervision
- To ensure the rights of victims
- To create opportunities for restoration to offenders
- To increase court collections by 10%
- To increase the number of community service hours by 20%
- To increase probationer employment by 10%

Performance Measures:

- Regular felony probationers 1,225
- Sex offenders 96
- Intensive probationers 179
- Court ordered monies collected last year \$1,200,000
- Hours of community service last year 31,575

Budget Summary

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personal Services	72,806	73,825	71,641	77,936	76,383	3.46%
Other Services & Contracts	8,124	6,311	6,203	6,243	6,243	-1.08%
Supplies & Materials	6,911	4,250	4,228	4,250	4,250	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,185	1,257	-	1,327	1,327	5.57%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 89,026	\$ 85,643	\$ 82,072	\$ 89,756	\$ 88,203	2.99%

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personnel Summary (FTE)						
Administrative Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Probation Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

General Fund
Circuit Public Defender

Service Statement: The Circuit Public Defender's Office was established in January 2005 and designed to take the place of the Indigent Defense Program. The office, which is a state agency, operates in a five county circuit, working out of offices in Valdosta, Moultrie and Thomasville.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	4,371	600,000	841,351	600,000	600,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 4,371	\$ 600,000	\$ 841,351	\$ 600,000	\$ 600,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund Sheriff's Office

Service Statement: The Sheriff's Office provides law enforcement and court services to Lowndes County. There are seven divisions in the General Fund for the Sheriff's Office.

- The Administration division accounts for the administrative staff and operating costs of the Sheriff's Office.
- The Courts division is responsible for maintaining law and order in the courts, assisting judges, serving legal documents and warrants and transporting.
- The Investigations division is responsible for investigating felony and misdemeanor crimes, presenting cases to the grand jury and the courts, serving search warrants and maintaining criminal evidence.
- The Patrol division is responsible for patrolling roads and highways, answering calls for service from citizens and business owners and serving court papers.
- The Jail division is responsible for providing security and care for County prisoners, maintaining criminal records and processing offenders. This service is also contracted out to other jurisdictions.
- The Training division is responsible for providing all POST required in-service training throughout the year and for maintaining training records of all personnel. This division also accounts for DARE personnel and Resource Officers.
- The Special Operations Division was created to account for the costs associated with a tactical operations team.

Goals:

- To ensure that officers are well trained both in procedure and in safety techniques
- To ensure that the Sheriff's Office is prepared in the event of any emergency
- To implement technology upgrades that streamline the processes and provide the officers the most accurate information in a timely manner

Accomplishments:

- Implementation of jail software package
- Installation of mobile data computers in patrol vehicles
- Implementation of software to assist officers in making reports in the field
- Development of a tactical operations team

General Fund
Sheriff's Office

Budget Summary

Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	619,450	667,811	630,159	676,293	672,355	0.68%
Other Services & Contracts	513,987	510,332	546,090	513,482	509,997	-0.07%
Supplies & Materials	92,278	78,700	94,775	101,707	85,200	8.26%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	201,369	156,671	208,817	179,045	177,545	13.32%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,427,084	\$ 1,413,514	\$ 1,479,841	\$ 1,470,527	\$ 1,445,097	2.23%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Administrative Clerk	5.0	5.0	5.0	5.0	5.0	0.00%
Captain - Administrator	1.0	1.0	1.0	1.0	1.0	0.00%
Office Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Sr. Administrative Clerk	7.0	7.0	7.0	7.0	7.0	0.00%
Sheriff	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	15.0	15.0	15.0	15.0	15.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Courts	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	780,115	839,467	844,672	1,069,766	945,131	12.59%
Other Services & Contracts	10,011	12,500	8,000	13,000	13,000	4.00%
Supplies & Materials	38	418	4,542	418	447	6.94%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	57	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 790,221	\$ 852,385	\$ 857,214	\$ 1,083,184	\$ 958,578	12.46%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Captain	1.0	1.0	1.0	1.0	1.0	0.00%
Corporal	1.0	1.0	1.0	1.0	1.0	0.00%
Deputy I	9.0	15.0	15.0	15.0	15.0	0.00%
Lieutenant	1.0	1.0	1.0	1.0	1.0	0.00%
Sergeant	1.0	1.0	1.0	1.0	1.0	0.00%
Staff Sergeant	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	14.0	20.0	20.0	20.0	20.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Investigations	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	1,098,887	1,098,353	1,088,519	1,142,717	1,118,181	1.81%
Other Services & Contracts	54,970	77,000	54,916	80,000	80,000	3.90%
Supplies & Materials	6,915	2,000	6,214	2,000	2,039	1.95%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	6,970	4,546	4,546	7,500	1,000	-78.00%
Other	68	-	36	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,167,810	\$ 1,181,899	\$ 1,154,230	\$ 1,232,217	\$ 1,201,220	1.63%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Captain	1.0	1.0	1.0	1.0	1.0	0.00%
Corporal	2.0	1.0	1.0	1.0	1.0	0.00%
Investigator	17.0	16.0	16.0	16.0	16.0	0.00%
Lieutenant	2.0	2.0	2.0	2.0	2.0	0.00%
Sergeant	2.0	1.0	1.0	1.0	1.0	0.00%
Staff Sergeant	2.0	2.0	2.0	2.0	2.0	0.00%
Approved Personnel	26.0	23.0	23.0	23.0	23.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Patrol	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	2,196,841	2,480,450	2,461,114	2,684,332	2,591,866	4.49%
Other Services & Contracts	73,682	83,800	86,169	94,200	687,900	720.88%
Supplies & Materials	33,632	17,419	39,212	17,419	16,978	-2.53%
Capital Outlay	216,000	420,000	525,020	1,140,000	380,000	-9.52%
Statutory	-	-	-	-	-	0.00%
Other	375	-	-	-	-	0.00%
Debt Service	373,500	598,536	598,536	598,536	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 2,894,030	\$ 3,600,205	\$ 3,710,051	\$ 4,534,487	\$ 3,676,744	2.13%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Captain	1.0	1.0	1.0	1.0	1.0	0.00%
Corporal	4.0	5.0	5.0	5.0	5.0	0.00%
Deputy Sheriff	26.0	31.0	31.0	31.0	31.0	0.00%
Lieutenant	5.0	6.0	6.0	6.0	6.0	0.00%
Sergeant	5.0	6.0	6.0	6.0	6.0	0.00%
Staff Sergeant	5.0	5.0	5.0	5.0	5.0	0.00%
Approved Personnel	46.0	54.0	54.0	54.0	54.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Jail	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	3,254,886	3,371,514	3,110,240	3,436,508	3,380,054	0.25%
Other Services & Contracts	302,863	237,135	295,885	281,935	278,585	17.48%
Supplies & Materials	38,411	15,944	43,562	29,994	29,827	87.07%
Capital Outlay	35,113	-	-	142,200	30,000	100.00%
Statutory	1,823,822	1,498,000	1,677,577	1,582,000	1,582,000	5.61%
Other	1,991	550	500	1,550	550	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 5,457,086	\$ 5,123,143	\$ 5,127,765	\$ 5,474,187	\$ 5,301,016	3.47%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Admin/Booking Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Booking Officer	10.0	9.0	9.0	9.0	9.0	0.00%
Captain	1.0	-	-	-	-	0.00%
Corporal	5.0	6.0	6.0	6.0	6.0	0.00%
Custodian	1.0	1.0	1.0	1.0	1.0	0.00%
Jail Operations Officer	57.0	54.0	54.0	54.0	54.0	0.00%
Lieutenant	2.0	2.0	2.0	2.0	2.0	0.00%
Sr. Maintenance Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Sergeant	5.0	5.0	5.0	5.0	5.0	0.00%
Staff Sergeant	8.0	7.0	7.0	7.0	7.0	0.00%
Approved Personnel	91.0	86.0	86.0	86.0	86.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Training	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	656,776	662,261	691,250	807,021	781,828	18.05%
Other Services & Contracts	10,200	12,500	12,976	13,000	13,000	4.00%
Supplies & Materials	19,807	11,130	13,304	15,150	10,521	-5.47%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	59,318	32,300	44,716	42,500	42,500	31.58%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 746,102	\$ 718,191	\$ 762,247	\$ 877,671	\$ 847,849	18.05%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Corporal - DARE	1.0	1.0	1.0	1.0	1.0	0.00%
Corporal - K9	-	1.0	1.0	1.0	1.0	0.00%
Corporal - Resource Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Corporal - Training	1.0	1.0	1.0	1.0	1.0	0.00%
DARE Officer	1.0	2.0	2.0	2.0	2.0	0.00%
Deputy Sheriff - K9	2.0	1.0	1.0	1.0	1.0	0.00%
Leutenant - Training	1.0	-	-	-	-	0.00%
Resource Officer	4.0	5.0	5.0	5.0	5.0	0.00%
Sergeant - Training	1.0	1.0	1.0	1.0	1.0	0.00%
Staff Sergeant - Training	1.0	-	-	-	-	0.00%
Training Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	14.0	14.0	14.0	14.0	14.0	0.00%

General Fund
Sheriff's Office

Budget Summary

Special Operations	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	48,604	30,000	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	3,000	3,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ 51,604	\$ 33,000	100.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Fire/Rescue

Service Statement: The Division of Fire/Rescue is responsible for the provision of fire protection in the unincorporated areas of the County through nine consolidated volunteer fire departments.

Goals:

- Completion of one main station
- Purchase of one new engine
- Improvements to two sub-stations
- Purchase of 3 brush trucks
- Hire 10 paid fire personnel to man a station

Performance Measures:

- Number of alarms annually
 - Between 8am and 5pm 1,113
 - Between 5pm and 12am 809
 - Between 12am and 8am 386
- Number of volunteers responding
 - Between 8am and 5pm 3
 - Between 5pm and 12am 5.7
 - Between 12am and 8am 5

General Fund
Fire/Rescue

Budget Summary

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personal Services	297,864	332,542	352,375	806,551	475,967	43.13%
Other Services & Contracts	320,236	312,250	358,326	438,380	624,850	100.11%
Supplies & Materials	325,567	242,150	261,908	286,300	238,662	-1.44%
Capital Outlay	271,165	231,000	145,999	1,351,900	287,500	24.46%
Statutory	-	-	-	-	-	0.00%
Other	353,426	353,123	328,282	382,451	373,021	5.63%
Debt Service	200,300	349,447	349,447	349,447	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,768,558	\$ 1,820,512	\$ 1,796,338	\$ 3,615,029	\$ 2,000,000	9.86%

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personnel Summary (FTE)						
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
Fire Marshall	1.0	1.0	1.0	1.0	1.0	0.00%
Fire Services Director	1.0	1.0	1.0	1.0	1.0	0.00%
Fire Insp/Code Enforcement	2.0	1.5	2.0	2.0	2.0	33.33%
Firefighter/EMT	-	-	-	10.0	2.0	100.00%
Firefighter/First Responder	2.0	4.0	4.0	4.0	4.0	0.00%
Training Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	8.0	9.5	10.0	20.0	12.0	26.32%

General Fund
Animal Control

Service Statement: The Animal Control division is responsible for the enforcement of rabies control laws, dangerous dog laws and local leash control ordinances.

Goals:

- Increase adoption rates
- Decrease operational costs through efficiency
- Reduction of redundant record keeping

Performance Measures:

- Reclamations last year 419
- Adoptions last year 796
- Euthanizations last year 5,874
- Dogs and cats turned in to shelter last year 7,115

Budget Summary

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personal Services	393,458	412,486	363,720	437,697	430,404	4.34%
Other Services & Contracts	159,731	114,963	152,599	167,086	156,775	36.37%
Supplies & Materials	33,004	29,425	28,305	46,792	29,153	-0.92%
Capital Outlay	16,162	29,000	19,869	77,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	3,162	3,400	676	7,675	3,575	5.15%
Debt Service	8,500	14,019	14,019	14,019	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 614,018	\$ 603,293	\$ 579,188	\$ 750,269	\$ 619,907	2.75%

	2005 <u>Actual</u>	2006 <u>Budget</u>	2006 <u>YTD</u>	2007 <u>Request</u>	2007 <u>Approved</u>	%
						<u>Change</u>
Personnel Summary (FTE)						
Animal Control Officer	3.0	3.0	3.0	3.0	3.0	0.00%
Animal Control Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Animal Shelter Attendant	5.0	6.0	6.0	6.0	6.0	0.00%
PT Kennel Assistant	0.5	-	-	-	-	0.00%
Sergeant - Animal Control	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	10.5	11.0	11.0	11.0	11.0	0.00%

General Fund
Sheriff's Radio Communications

Service Statement: The Radio Communications division accounts for the costs of maintaining and operating the VHF tower at James Road. This division was transferred in FY 2005 into the Emergency Telecommunications Fund.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	(283)	4,419	-	0.00%
Other Services & Contracts	-	-	10	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ -	\$ -	\$ (273)	\$ 4,419	\$ -	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Emergency Medical Services

Service Statement: The Division of Emergency Medical Services accounts for the County's contributions to the EMS services contracted with South Georgia Medical Center to provide ambulance services to Lowndes County.

Goals:

- To establish a regional EMS Continuing Education/Training Facility
- To achieve national accreditation
- To establish a regional EMS Disaster Response Team
- To establish a regional Explorer Program
- To establish a Comprehensive Community Relations Program

Performance Measures:

- Requests for ambulance service 11,419
- 911 Emergency responses 9,800
- Patients transported 8,152

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	75,000	75,000	75,000	78,750	75,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	775,000	864,938	864,938	910,202	854,966	-1.15%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 850,000	\$ 939,938	\$ 939,938	\$ 988,952	\$ 929,966	-1.06%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Coroner

Service Statement: The Office of the Coroner investigates all unexpected and unnatural deaths in nature including those unattended by a physician. The coroner also records all forensic tests, autopsy's inquests, issues death certificates and maintains those records.

Goals:

- To operate the office in a more efficient manner
- To obtain all mandatory training and attend local classes offered by local law enforcement or the District Attorney's office
- To update filing system and reorganize records of the Coroner's office

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	49,885	60,901	48,675	17,696	66,492	9.18%
Other Services & Contracts	13,288	8,900	16,114	8,700	8,500	-4.49%
Supplies & Materials	1,978	600	3,478	2,100	600	0.00%
Capital Outlay	1,693	-	-	1,700	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	8,443	7,599	10,367	7,982	7,908	4.07%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 75,287	\$ 78,000	\$ 78,635	\$ 38,178	\$ 83,500	7.05%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Coroner	1.0	1.0	1.0	1.0	1.0	0.00%
Deputy Coroner	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

General Fund
Public Works – Administration

Service Statement: The Division of Public Works – Administration is responsible for providing administrative, clerical and management support to all division and sections of Public Works.

Goals:

- To implement Capital Improvement Budgets for all divisions
- To implement a small inventory warehouse where employees much check out equipment for use during the day
- To implement a performance measurement program for all divisions

Accomplishments:

- Implemented a work order program tied to the new software program purchased for public administration
- Implemented an inventory control system tied to the new software program purchased for public administration

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	270,082	208,560	194,342	294,794	208,019	-0.26%
Other Services & Contracts	17,178	14,873	16,708	16,542	16,542	11.22%
Supplies & Materials	7,070	4,450	9,007	4,600	4,600	3.37%
Capital Outlay	45,689	38,600	13,332	16,155	1,155	-97.01%
Statutory	-	-	-	-	-	0.00%
Other	4,275	1,354	1,210	1,200	1,118	-17.43%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 344,294	\$ 267,837	\$ 234,599	\$ 333,291	\$ 231,434	-13.59%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
Administrative Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
Administrative Secretary	1.0	1.0	1.0	1.0	1.0	0.00%
Administrative Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
Instrument Technician	1.0	1.0	1.0	1.0	1.0	0.00%
Party Chief	1.0	-	-	-	-	0.00%
Public Works Director	1.0	-	-	-	-	0.00%
Sr. Public Works Supervisor	-	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	6.0	5.0	5.0	5.0	5.0	0.00%

General Fund
Public Works – Road Maintenance

Service Statement: Road Maintenance has five divisions of responsibility.

- The Grading division is responsible for costs associated with the upkeep of the County's 400 miles of unpaved roads.
- The Patching division is responsible for costs associated with the repair of minor breaks in the County's 500 miles of paved roads.
- The Signs division tracks expenditures related to the provision of street signs, traffic control and site location signs. This division also provides lettering and decaling of all County-owned vehicles and equipment.
- The Traffic Control division is responsible for the installation, maintenance and control of all electronic traffic devices on County roads.
- The Road Maintenance Division accounts for the expenditures incurred by the County for culvert installations, drain pipe cleaning and installation, drainage maintenance and other tasks associated with road maintenance.

Goals:

- To enlarge the sign shop to allow more stock to be kept on hand
- To implement a small warehouse to check items out to employees going into the field
- To enter all easements into the Geographic Information System
- To maintain all easements annually
- To focus on preventive road maintenance to reduce the impact of major repairs

Accomplishments:

- Implementation of a work order system
- Implementation of an inventory system

General Fund
Public Works – Road Maintenance

Budget Summary

Grading	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	303,545	334,833	289,870	417,168	414,853	23.90%
Other Services & Contracts	135,089	135,077	131,508	135,077	273,377	102.39%
Supplies & Materials	1,343	1,250	1,280	1,100	1,100	-12.00%
Capital Outlay	33,000	-	188,803	153,676	153,676	100.00%
Statutory	-	-	-	-	-	0.00%
Other	119	176	122	168	166	-5.68%
Debt Service	69,000	103,102	103,102	103,102	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 542,095	\$ 574,438	\$ 714,684	\$ 810,291	\$ 843,172	46.78%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Motor Grader Operator	8.0	8.0	8.0	8.0	8.0	0.00%
Approved Personnel	8.0	8.0	8.0	8.0	8.0	0.00%

Patching	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	82,736	67,499	97,514	128,044	131,557	94.90%
Other Services & Contracts	17,241	8,631	10,570	8,447	8,347	-3.29%
Supplies & Materials	17,235	20,619	22,058	23,544	22,812	10.64%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	24	-	824	824	3333.33%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 117,213	\$ 96,773	\$ 130,142	\$ 160,859	\$ 163,540	68.99%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Patching Crewleader	1.0	1.0	1.0	1.0	1.0	0.00%
Road Maintenance Worker	2.0	2.0	2.0	2.0	2.0	0.00%
Approved Personnel	3.0	3.0	3.0	3.0	3.0	0.00%

General Fund
Public Works – Road Maintenance

Budget Summary

Sign Shop	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	143,345	142,372	128,677	150,442	147,767	3.79%
Other Services & Contracts	9,271	6,371	6,133	6,307	6,307	-1.00%
Supplies & Materials	47,689	41,502	30,462	44,650	43,023	3.66%
Capital Outlay	-	-	-	5,400	5,400	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	20	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 200,305	\$ 190,245	\$ 165,292	\$ 206,799	\$ 202,497	6.44%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Public Work Supervisor	-	1.0	1.0	1.0	1.0	0.00%
Right of Way Supervisor	1.0	-	-	-	-	0.00%
Sr. Sign Maintenance Worker	1.0	1.0	1.0	1.0	1.0	0.00%
Sign/Motor Grader Supervisor	1.0	-	-	-	-	0.00%
Sr. Public Works Supervisor	-	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	3.0	3.0	3.0	3.0	3.0	0.00%

Traffic Control	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	7,822	7,600	8,030	8,000	8,000	5.26%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 7,822	\$ 7,600	\$ 8,030	\$ 8,000	\$ 8,000	5.26%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Public Works – Road Maintenance

Budget Summary

Road Maintenance	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	652,425	711,591	694,010	757,318	821,683	15.47%
Other Services & Contracts	403,727	358,477	401,840	444,546	484,056	35.03%
Supplies & Materials	462,231	295,660	285,728	470,088	313,645	6.08%
Capital Outlay	(55,872)	85,000	62,997	813,657	307,157	261.36%
Statutory	-	-	-	-	-	0.00%
Other	3,671	256	107	144	101	-60.55%
Debt Service	80,700	113,157	113,157	113,157	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,546,881	\$ 1,564,141	\$ 1,557,839	\$ 2,598,910	\$ 1,926,642	23.18%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Backhoe Operator - Drainage	1.0	-	-	-	-	0.00%
Ditching Crew Supervisor	2.0	-	-	-	-	0.00%
Equipment Operator - Ditching	1.0	2.0	2.0	2.0	2.0	0.00%
Heavy Equipment Operator	1.0	3.0	3.0	4.0	3.0	0.00%
Mowing Equipment Helper	1.0	-	-	-	-	0.00%
Mowing Equipment Operator	1.0	-	-	-	-	0.00%
Public Works Superintendent	-	1.0	1.0	1.0	1.0	0.00%
Road Maintenance Crewleader	1.0	1.0	1.0	1.0	1.0	0.00%
Road Maintenance Worker	4.0	4.0	4.0	4.0	4.0	0.00%
Road Superintendent	1.0	-	-	-	-	0.00%
Sr. Heavy Equipment Operator	1.0	-	-	-	-	0.00%
Sr. Public Works Supervisor	-	2.0	2.0	2.0	2.0	0.00%
Truck Driver	4.0	4.0	4.0	4.0	4.0	0.00%
Approved Personnel	18.0	17.0	17.0	18.0	17.0	0.00%

General Fund
Public Works – Road Construction

Service Statement: The Division of Public Works – Road Construction is responsible for clearing, grubbing, basing, grading and drainage of County roads, parks, landfills or other earth moving projects.

Goals:

- To implement a small warehouse to allow employees to check out equipment for use in the field
- To enter all easements into the Geographic Information System
- To implement a plan for annual maintenance of all easements

Accomplishments:

- Implemented a work order system
- Implemented an inventory control system

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	559,738	530,909	470,548	630,729	475,856	-10.37%
Other Services & Contracts	195,572	191,578	187,138	192,726	291,726	52.28%
Supplies & Materials	12,702	10,140	10,835	10,435	9,557	-5.75%
Capital Outlay	-	150,000	28,449	636,740	332,740	121.83%
Statutory	-	-	-	-	-	0.00%
Other	1,338	839	828	1,320	1,000	19.19%
Debt Service	93,600	100,108	100,108	100,108	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 862,949	\$ 983,574	\$ 797,905	\$ 1,572,058	\$ 1,110,879	12.94%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Dragline Operator	1.0	-	-	-	-	0.00%
Equipment Operator	-	1.0	1.0	1.0	1.0	0.00%
Heavy Equipment Operator	6.0	5.0	5.0	5.0	5.0	0.00%
Mat. Transp. Crew Supervisor	1.0	-	-	-	-	0.00%
Construction/MT Supervisor	1.0	-	-	-	-	0.00%
Public Works Superintendent	-	1.0	1.0	1.0	1.0	0.00%
Public Works Supervisor	-	1.0	1.0	1.0	1.0	0.00%
Truck Driver	5.0	5.0	5.0	5.0	5.0	0.00%
Approved Personnel	14.0	13.0	13.0	13.0	13.0	0.00%

General Fund
Intersection Lighting

Service Statement: The Division of Intersection Lighting accounts for the costs of providing illumination along highways and at intersections.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	174,260	110,300	139,075	191,200	184,100	66.91%
Supplies & Materials	-	3,000	-	3,000	3,000	0.00%
Capital Outlay	-	-	-	6,000	6,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 174,260	\$ 113,300	\$ 139,075	\$ 200,200	\$ 193,100	70.43%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Public Works – Mosquito Control

Service Statement: The Division of Mosquito Control is responsible for education of citizens as well as distribution of larvacide and adulticide to control the mosquito population. Lowndes County’s program is recognized as one of the premier programs in the State.

Goals:

- To improve the public safety by controlling the population of mosquitoes
- To test samples throughout the County to assess risks of mosquito borne diseases

Accomplishments:

- Established a state recognized mosquito control program
- Provided brochures and larvacide tablets for the citizens
- Contracted with local specialist to study mosquito population

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,512	19,980	32,962	19,980	32,580	63.06%
Supplies & Materials	49,073	30,639	22,385	30,489	30,320	-1.04%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	8	-	-	-	-100.00%
Debt Service	12,600	12,773	12,773	12,773	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 67,185	\$ 63,400	\$ 68,120	\$ 63,242	\$ 62,900	-0.79%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Public Works – Sanitation

Service Statement: The Division of Sanitation is responsible for the operation and maintenance of the Recycling Centers, transporting non-recyclables to landfills and maintaining collection sites.

Goals:

- To provide an convenient and cost effective method for citizens of unincorporated Lowndes County to dispose of solid waste
- To improve and consolidate the current collection sites
- To implement a program to contribute towards the costs of solid waste management

Accomplishments:

- Closing of the Bemiss collection site
- Improvement of the Pine Grove collection site
- Improvement of the Union Road collection site

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	590,380	682,039	574,676	667,643	602,229	-11.70%
Other Services & Contracts	175,759	110,259	92,120	111,957	178,321	61.73%
Supplies & Materials	3,827	96,850	4,424	96,950	96,950	0.10%
Capital Outlay	59,490	18,450	14,956	340,000	50,000	171.00%
Statutory	-	-	-	-	-	0.00%
Other	298,242	283,926	325,395	338,500	322,500	13.59%
Debt Service	43,100	51,401	51,401	51,401	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,170,798	\$ 1,242,925	\$ 1,062,972	\$ 1,606,451	\$ 1,250,000	0.57%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
PT Recycling Attendant	7.0	6.5	6.5	6.5	6.5	0.00%
Recycling Attendant	8.0	9.0	9.0	9.0	9.0	0.00%
Sanitation Supervisor	1.0	-	-	-	-	0.00%
SW Equipment Operator	4.0	4.0	4.0	4.0	4.0	0.00%
Sr. Public Works Supervisor	-	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	20.0	20.5	20.5	20.5	20.5	0.00%

General Fund
Indigent Defense

Service Statement: The Indigent Defense Office was responsible for appointing and paying attorneys who represented qualified applicants for criminal charges in Superior Court and in all cases in Juvenile Court. As of January 1, 2005, this office was converted to the Public Defender's Office.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	54,708	-	(146)	-	-	0.00%
Other Services & Contracts	3,944	-	42	-	-	0.00%
Supplies & Materials	514	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	529,713	-	9,761	-	-	0.00%
Other	398,206	-	20,155	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 987,084	\$ -	\$ 29,812	\$ -	\$ -	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Indigent Defense Administrator	1.0	-	-	-	-	0.00%
Administrative Secretary	1.0	-	-	-	-	0.00%
Approved Personnel	2.0	-	-	-	-	0.00%

General Fund
Feed the Elderly

Service Statement: The Feed the Elderly program funding was picked up by Lowndes County in Fiscal Year 2003. The Senior Citizen Nutrition Center provides lunches to qualified elderly citizens in Lowndes County.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	16,815	17,500	22,278	17,200	17,200	-1.71%
Supplies & Materials	1,499	-	762	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 18,315	\$ 17,500	\$ 23,039	\$ 17,200	\$ 17,200	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
The Haven

Service Statement: The Haven is an outside agency funded in part by Lowndes County which provides shelter for battered women as well as rape crisis assistance. The shelter serves a multi-county area and receives a portion of its funding from the Victim/Witness funds as well.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,000	5,000	5,000	50,000	5,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 50,000	\$ 5,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Mental Health

Service Statement: The Division of Mental Health accounts for funding provided to Behavioral Health Services to provide mental and behavioral health services to the citizens of Lowndes County.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	108,910	106,300	106,300	106,300	106,300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 108,910	\$ 106,300	\$ 106,300	\$ 106,300	\$ 106,300	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Public Health

Service Statement: The Public Health division accounts for the County's contribution to the local health department.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,536	5,000	5,487	5,000	5,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	360,000	360,000	360,000	360,000	360,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 365,536	\$ 365,000	\$ 365,487	\$ 365,000	\$ 365,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Extension Service

Service Statement: The Extension Service division account for the funding provided by Lowndes County to this state agency which provides agricultural services, testing services and administers the 4H program in schools.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	15,495	22,046	-	0.00%
Other Services & Contracts	94,427	146,715	91,656	137,456	161,920	10.36%
Supplies & Materials	8,125	3,900	6,076	6,350	4,000	2.56%
Capital Outlay	2,253	-	1,056	12,564	2,500	100.00%
Statutory	-	-	-	-	-	0.00%
Other	4,654	3,678	2,665	4,880	4,080	10.93%
Debt Service	6,600	6,707	6,707	6,707	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 116,059	\$ 161,000	\$ 123,656	\$ 190,003	\$ 172,500	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
4 H Coordinator	-	-	1.0	-	-	0.00%
Approved Personnel	-	-	1.0	-	-	0.00%

General Fund
Family Services

Service Statement: The Family Services division accounts for the County's contribution to the operations of the Department of Family and Children Services and the provision of food stamps.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	97,297	102,756	102,756	104,811	104,800	1.99%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 97,297	\$ 102,756	\$ 102,756	\$ 104,811	\$ 104,800	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Parks and Receptions

Service Statement: The Parks and Recreation division accounts for the costs to operate the Valdosta-Lowndes County Recreation, Parks and Community Affairs Department, which provides County-wide parks and recreation services.

Goals:

- To maintain and improve existing parks and facilities
- To monitor programs and facilities to provide ongoing improvement to both quality and quantity
- To maintain and improve staff professionally and train volunteers

Performance Measures:

- Maintained a rating of 85% satisfactory on building cleanliness
- Completed 100% of work orders in the time requested

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	2,643	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	2,823,399	2,895,520	2,353,927	2,895,520	3,000,000	3.61%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 2,826,042	\$ 2,895,520	\$ 2,353,927	\$ 2,895,520	\$ 3,000,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Chambers of Commerce

Service Statement: The Valdosta/Lowndes County Chamber of Commerce and the Lake Park Area Chamber of Commerce both receive funding from Lowndes County to promote economic growth in Lowndes County. Included is funding for the Triple Crown Hometown program which promotes our area to retiring senior citizens.

Budget Summary

Valdosta/Lowndes	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	15,000	15,000	15,000	15,000	15,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Lake Park Area	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,000	7,500	7,500	7,500	7,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Library

Service Statement: The Library division accounts for the County's contribution to the operations of the South Georgia Regional Library system's branches located within Lowndes County.

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	950,625	974,400	974,400	1,073,500	998,700	2.49%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 950,625	\$ 974,400	\$ 974,400	\$ 1,073,500	\$ 998,700	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Arts Commission

Service Statement: The Arts Commission division accounts for the County's contribution towards the operation of the Lowndes Valdosta Arts Commission and the Annette Howell Turner Center for the Arts.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	55,000	55,000	55,000	55,000	55,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Moody Support

Service Statement: The Moody Support division accounts for the County's contribution to the Moody Support Group, an organization that works to help ensure the continued operation of Moody Air Force Base through the BRAC hearings.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	75,000	75,000	75,000	75,000	75,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Historical Society/Heritage Foundation

Service Statement: The Historical Society/Heritage Foundation division accounts for contributions by the County towards the Valdosta-Lowndes County Historical Society and Museum and the Valdosta Heritage Foundation. The Historical Society is housed in the old Carnegie Library and houses items for Lowndes County's past. The Heritage Foundation is renovating the Roberts House, the oldest house in Valdosta.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	25,000	20,000	20,000	25,000	25,000	25.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 25,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Southside Recreation/QUOLA

Service Statement: The Southside Recreation/QUOLA division accounts for the County's contributions to the Southside Recreation facility located on South Oak Street and the QUOLA program, both of which target at risk children.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	11,250	15,000	15,000	15,000	15,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 11,250	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Boys and Girls Club

Service Statement: The Boys and Girls Club division accounts for the County's contribution to the Boys and Girls Club of Valdosta which provides after school and youth sports activities.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	50,000	50,000	50,000	97,298	50,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 50,000	\$ 50,000	\$ 50,000	\$ 97,298	\$ 50,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Board of Equalization

Service Statement: The Board of Equalization is responsible for reviewing and ruling on appeals made by property owners on the values of property as assessed by the Board of Assessors.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	13,720	5,000	18,784	5,000	5,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 13,720	\$ 5,000	\$ 18,784	\$ 5,000	\$ 5,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Planning Commission

Service Statement: The Planning Commission division accounts for the additional support services provided by the South Georgia RDC to the County's Planner and for the operation of the Greater Lowndes Planning Commission. The GLPC examines requests for variances, special exceptions and zoning changes and makes recommendations to the County Commissioners on those cases.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	150,840	157,306	156,716	164,403	100,000	-36.43%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 150,840	\$ 157,306	\$ 156,716	\$ 164,403	\$ 100,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
VALOR/GIS

Service Statement: The Valdosta Lowndes Regional Geographic Information System (VALOR/GIS) is responsible for capturing and maintaining data which is tied to map locations. The department can produce maps from their offices in the South Georgia RDC building and have an extensive mapping web-site.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	148,273	156,089	156,089	177,332	177,332	13.61%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 148,273	\$ 156,089	\$ 156,089	\$ 177,332	\$ 177,332	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Economic Development

Service Statement: The Economic Development division accounts for the subsidy provided to the agencies funded through the Accommodation Excise Tax fund. Per intergovernmental agreement, any subsidy is funded equally by Lowndes County and the City of Valdosta.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	105,600	-	-	-	84,600	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 105,600	\$ -	\$ -	\$ -	\$ 84,600	100.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Zoning

Service Statement: The Zoning department is a joint office between Lowndes County, the City of Valdosta and the City of Hahira. The department is accounted for in an enterprise fund operated by the City of Valdosta. Any cost overruns are shared on a pro rata basis and charged to this division.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	129,220	100.00%
Other Services & Contracts	53,073	-	67,029	-	23,205	100.00%
Supplies & Materials	-	-	-	-	1,500	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	1,075	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 53,073	\$ -	\$ 67,029	\$ -	\$ 155,000	100.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

General Fund
Other Financing Uses

Service Statement: Other Financing Uses accounts for operating transfer to other funds.

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	646,635	85,631	646,635	485,500	-24.92%
Total Expenditures and Other Financing Uses	\$ -	\$ 646,635	\$ 85,631	\$ 646,635	\$ 485,500	100.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Gateway to the Gold

Service Statement: The Gateway to the Gold fund accounts for monies that were set aside for the maintenance and beautification of the exits along Interstate 75 in Lowndes County. The fund balance in Gateway to the Gold was transferred to the Keep Lowndes/Valdosta Beautiful fund.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Investment Income	806	560	-	560	-	-100.00%
Total Revenues	\$ 806	\$ 560	\$ -	\$ 560	\$ -	-100.00%
Expenditures						
Culture & Recreation	16	-	-	-	-	0.00%
Total Expenditures	\$ 16	\$ -	\$ -	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ 791	\$ 560	\$ -	\$ 560	\$ -	-100.00%
Other Financing Sources & Uses						
OTO-KLVB	(47,489)	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (46,698) ✓	\$ 560 ✓	\$ - ✓	\$ 560 ✓	\$ -	0.00%
Beginning Fund Balance	\$ 46,698	\$ -	\$ -	\$ 560	\$ 560	
Ending Fund Balance	\$ -	\$ 560	\$ -	\$ 1,120	\$ 560	

Special Revenue Funds
Gateway to the Gold

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	16	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	47,489	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 47,505	\$ -	\$ -	\$ -	\$ -	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Keep Lowndes/Valdosta Beautiful

Service Statement: The Keep Lowndes/Valdosta Beautiful division practices, promotes and encourages environmental stewardship through public education and community-based projects which emphasize waste reduction, recycling, litter abatement and beautification within Lowndes County.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Investment Income	241	-	-	-	-	0.00%
Miscellaneous	-	-	150	-	-	0.00%
Total Revenues	\$ 241	\$ -	\$ 150	\$ -	\$ -	0.00%
Expenditures						
Culture & Recreation	48,057	50,000	49,143	52,938	50,000	0.00%
Total Expenditures	\$ 48,057	\$ 50,000	\$ 49,143	\$ 52,938	\$ 50,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (47,816)	\$ (50,000)	\$ (48,993)	\$ (52,938)	\$ (50,000)	0.00%
Other Financing Sources & Uses						
OTI-GTTG	47,489	-	-	-	-	0.00%
OTI-Landfill	50,000	50,000	45,833	50,000	50,000	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 49,673	\$ -	\$ (3,159)	\$ (2,938)	\$ -	0.00%
Beginning Fund Balance	\$ 58,460	\$ 108,133	\$ 108,133	\$ 108,133	\$ 108,133	
Ending Fund Balance	\$ 108,133	\$ 108,133	\$ 104,974	\$ 105,195	\$ 108,133	

Special Revenue Funds
Keep Lowndes/Valdosta Beautiful

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	31,970	28,755	32,185	31,599	31,585	9.84%
Other Services & Contracts	10,324	13,895	10,267	13,989	13,365	-3.81%
Supplies & Materials	471	750	898	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,293	6,600	5,792	6,600	4,300	-34.85%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 48,057	\$ 50,000	\$ 49,143	\$ 52,938	\$ 50,000	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Executive Director	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.0	1.0	1.0	1.0	1.0	0.00%

Special Revenue Funds
Commissary

Service Statement: The Commissary fund is used to account for income and expenditure in operating the commissary at the jail where inmates can purchase postage, snack foods and personal hygiene items.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Charges for Service	216,724	200,000	264,815	200,000	215,000	7.50%
Miscellaneous	239,655	225,000	292,108	225,000	250,000	11.11%
Total Revenues	\$ 456,379	\$ 425,000	\$ 556,923	\$ 425,000	\$ 465,000	9.41%
Expenditures						
Public Safety	514,336	425,000	556,261	344,731	465,000	9.41%
Total Expenditures	\$ 514,336	\$ 425,000	\$ 556,261	\$ 344,731	\$ 465,000	9.41%
Excess (Deficit) of Revenues Over Expenditures	\$ (57,957)	\$ -	\$ 662	\$ 80,269	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (57,957) ✓	\$ - ✓	\$ 662 ✓	\$ 80,269 ✓	\$ -	0.00%
Beginning Fund Balance	\$ 507,767	\$ 449,810	\$ 449,810	\$ 449,810	\$ 449,810	
Ending Fund Balance	\$ 449,810	\$ 449,810	\$ 450,472	\$ 530,079	\$ 449,810	

Special Revenue Funds
Commissary

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	71,916	73,902	71,864	78,033	76,606	3.66%
Other Services & Contracts	368,679	306,004	420,581	221,604	343,300	12.19%
Supplies & Materials	23,240	11,200	31,657	11,200	11,200	0.00%
Capital Outlay	15,557	-	9,683	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	34,944	33,894	22,475	33,894	33,894	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 514,336	\$ 425,000	\$ 556,261	\$ 344,731	\$ 465,000	9.41%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Custodian	1.0	1.0	1.0	1.0	1.0	0.00%
Jail Operations Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	2.0	2.0	2.0	2.0	2.0	0.00%

Special Revenue Funds
Drug Seizures

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

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Fines and Forfeitures	225,336	-	683,522	-	-	0.00%
Investment Income	6,458	4,000	29,905	4,000	4,000	0.00%
Total Revenues	\$ 231,794	\$ 4,000	\$ 713,427	\$ 4,000	\$ 4,000	0.00%
Expenditures						
Public Safety	323,143	-	1,065,771	-	-	0.00%
Total Expenditures	\$ 323,143	\$ -	\$ 1,065,771	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (91,348)	\$ 4,000	\$ (352,344)	\$ 4,000	\$ 4,000	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (91,348) ✓	\$ 4,000 ✓	\$ (352,344) ✓	\$ 4,000 ✓	\$ 4,000	0.00%
Beginning Fund Balance	\$ 458,309	\$ 366,961	\$ 366,961	\$ 370,961	\$ 370,961	
Ending Fund Balance	\$ 366,961	\$ 370,961	\$ 14,617	\$ 374,961	\$ 374,961	

Special Revenue Funds
Drug Seizures

Budget Summary

Local Seizures	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	1,918	-	2,727	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	49,489	-	47,505	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 51,407	\$ -	\$ 50,232	\$ -	\$ -	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Federal Seizures	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	8,516	-	8,112	-	-	0.00%
Supplies & Materials	24,324	-	38,303	-	-	0.00%
Capital Outlay	169,431	-	400,240	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	69,464	-	568,884	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 271,736	\$ -	\$ 1,015,539	\$ -	\$ -	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

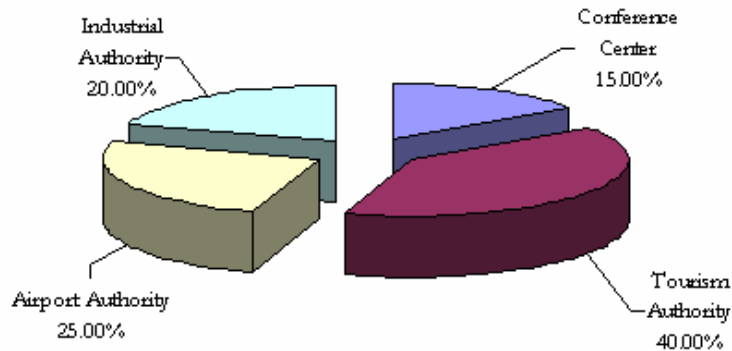
Special Revenue Funds Accommodation Excise Tax

Service Statement: The Accommodation Excise Tax Fund accounts for the taxes paid on lodging and is used for the promotion of tourism and economic growth. State law requires that 40% be paid for tourism and the remainder is allocated based on intergovernmental agreement.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%
Taxes	1,779,004	1,800,000	1,810,313	1,800,000	1,850,000	0.00%
Total Revenues	\$ 1,779,004	\$ 1,800,000	\$ 1,810,313	\$ 1,800,000	\$ 1,850,000	2.78%
Expenditures						
General Government	1,682,741	1,800,000	1,804,042	1,800,000	1,850,000	0.00%
Total Expenditures	\$ 1,682,741	\$ 1,800,000	\$ 1,804,042	\$ 1,800,000	\$ 1,850,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ 96,263	\$ -	\$ 6,272	\$ -	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 96,263	\$ -	\$ 6,272	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 96,263	\$ 96,263	\$ 96,263	\$ 96,263	
Ending Fund Balance	\$ 96,263	\$ 96,263	\$ 102,535	\$ 96,263	\$ 96,263	

Accommodation Excise Tax Distribution



Special Revenue Funds
Accommodation Excise Tax

Budget Summary

	2005	2006	2006	2007	2007	%
Conference Center	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	242,785	270,000	270,000	270,000	277,500	2.78%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 242,785	\$ 270,000	\$ 270,000	\$ 270,000	\$ 277,500	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

	2005	2006	2006	2007	2007	%
Tourism Authority	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	711,601	720,000	724,042	720,000	740,000	2.78%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 711,601	\$ 720,000	\$ 724,042	\$ 720,000	\$ 740,000	2.78%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Accommodation Excise Tax

Budget Summary

	2005	2006	2006	2007	2007	%
Airport Authority	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	404,642	450,000	450,000	450,000	462,500	2.78%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 404,642	\$ 450,000	\$ 450,000	\$ 450,000	\$ 462,500	2.78%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

	2005	2006	2006	2007	2007	%
Industrial Authority	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	323,713	360,000	360,000	360,000	370,000	2.78%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 323,713	\$ 360,000	\$ 360,000	\$ 360,000	\$ 370,000	2.78%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
SPLOST II

Service Statement: The SPLOST II fund accounts for the revenues and expenditures associated with the second Special Purpose Local Option Sales Tax.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures						
Public Works	48	-	-	-	-	0.00%
Total Expenditures	\$ 48	\$ -	\$ -	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (48)	\$ -	\$ -	\$ -	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (48) ▲	\$ - ▲	\$ - ▲	\$ - ▲	\$ -	0.00%
Beginning Fund Balance	\$ 48	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	

Special Revenue Funds
SPLOST II

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	48	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 48	\$ -	\$ -	\$ -	\$ -	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Jail Operations

Service Statement: The Jail Operations fund accounts for the expenditures incurred in staffing, maintenance and operations of the jail facility. Funding comes from fines administered by the courts.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Intergovernmental	8,200	-	-	-	-	0.00%
Fines and Forfeitures	693,268	500,000	299,082	500,000	500,000	0.00%
Total Revenues	\$ 701,468	\$ 500,000	\$ 299,082	\$ 500,000	\$ 500,000	0.00%
Expenditures						
Public Safety	536,785	500,000	752,216	610,420	592,403	18.48%
Total Expenditures	\$ 536,785	\$ 500,000	\$ 752,216	\$ 610,420	\$ 592,403	18.48%
Excess (Deficit) of Revenues Over Expenditures	\$ 164,683	\$ -	\$ (453,134)	\$ (110,420)	\$ (92,403)	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 164,683	\$ -	\$ (453,134)	\$ (110,420)	\$ (92,403)	100.00%
Beginning Fund Balance	\$ 574,008	\$ 738,691	\$ 738,691	\$ 738,691	\$ 738,691	
Ending Fund Balance	\$ 738,691	\$ 738,691	\$ 285,557	\$ 628,271	\$ 646,288	

Special Revenue Funds
Jail Operations

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	34,337	35,108	35,546	37,876	37,159	5.84%
Other Services & Contracts	317,854	324,162	455,027	447,814	430,514	32.81%
Supplies & Materials	130,892	124,730	158,774	124,730	124,730	0.00%
Capital Outlay	18,124	16,000	103,267	-	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	35,578	-	(398)	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 536,785	\$ 500,000	\$ 752,216	\$ 610,420	\$ 592,403	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.0	1.0	1.0	1.0	1.0	0.00%

Special Revenue Funds
Drug Abuse Treatment

Service Statement: The Office of LODAC (Lowndes Drug Awareness Council) contracts with Lowndes County to provide information, education, intervention, prevention and treatment for adolescents with high-risk behaviors. The areas served by LODAC include substance abuse, teen pregnancy, sexual behavior, suicide, etc.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Intergovernmental	-	-	25,312	-	-	0.00%
Fines and Forfeitures	314,372	385,000	292,093	385,000	385,000	0.00%
Total Revenues	\$ 314,372	\$ 385,000	\$ 317,405	\$ 385,000	\$ 385,000	0.00%
Expenditures						
Public Safety	352,081	385,000	314,413	416,873	393,458	2.20%
Total Expenditures	\$ 352,081	\$ 385,000	\$ 314,413	\$ 416,873	\$ 393,458	2.20%
Excess (Deficit) of Revenues Over Expenditures	\$ (37,709)	\$ -	\$ 2,992	\$ (31,873)	\$ (8,458)	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (37,709) ✓	\$ - ✓	\$ 2,992 ✓	\$ (31,873) ✓	\$ (8,458)	100.00%
Beginning Fund Balance	\$ (25,771)	\$ (63,480)	\$ (63,480)	\$ (63,480)	\$ (63,480)	
Ending Fund Balance	\$ (63,480)	\$ (63,480)	\$ (60,488)	\$ (95,353)	\$ (71,938)	

Special Revenue Funds
Drug Abuse Treatment

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	320,321	344,418	280,053	356,208	346,516	0.61%
Other Services & Contracts	21,336	31,735	26,084	38,275	34,110	7.48%
Supplies & Materials	2,195	2,152	3,094	5,990	5,582	159.39%
Capital Outlay	165	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	8,064	6,695	5,182	16,400	7,250	8.29%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 352,081	\$ 385,000	\$ 314,413	\$ 416,873	\$ 393,458	0.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personnel Summary (FTE)						
Executive Director	1.0	1.0	1.0	1.0	1.0	0.00%
Office Manager	1.0	1.0	1.0	1.0	1.0	0.00%
Program Director	1.0	1.0	1.0	1.0	1.0	0.00%
Substance Abuse Counselor	4.0	4.0	4.0	4.0	4.0	0.00%
Approved Personnel	7.0	7.0	7.0	7.0	7.0	0.00%

Special Revenue Funds
Emergency Telecommunications

Service Statement: Emergency Telecommunications is made up of four divisions that each serve a different need.

- The Emergency Operations Center provides the citizens of Lowndes County with timely and accurate communications to emergency response services and when appropriate, assists with resolutions to citizen’s emergencies.
- The Emergency Management division provides the citizens of Lowndes County with coordinated services in the event of a disaster.
- The Radio Communications division accounts for the costs of maintaining and operating the VHF tower on James Road. This division was transferred from the General Fund in Fiscal Year 2005
- The Public Safety Radio System is a state of the art, 800 MHz radio system providing communication links between the Emergency Operations Center and the public safety agencies that serve Lowndes County.

Goals:

- To maintain accreditation from CALEA
- To move to twelve-hour shifts
- To reduce employee turnover
- To install an uninterrupted power supply
- To implement the Computer Aided Dispatch System

Performance Measures:

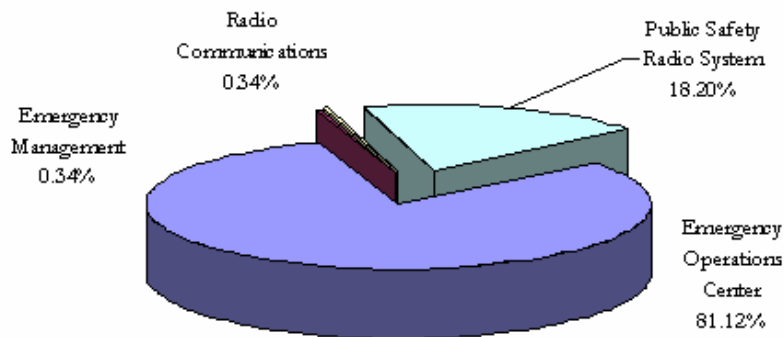
- | | |
|--|--------|
| • Average daily calls for service | 508.71 |
| • CALEA accredited 911 agencies in Georgia | 2 |
| • CALEA accredited 911 agencies in US | 35 |

Special Revenue Funds Emergency Telecommunications

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Intergovernmental	379,756	455,184	311,956	505,408	510,208	12.09%
Charges for Service	1,413,811	1,096,000	1,680,361	1,096,000	1,505,000	37.32%
Investment Income	7,236	6,500	10,245	6,500	10,000	53.85%
Miscellaneous	20,510	20,000	19,158	20,000	20,000	0.00%
Total Revenues	\$ 1,821,313	\$ 1,577,684	\$ 2,021,720	\$ 1,627,908	\$ 2,045,208	29.63%
Expenditures						
Public Safety	2,319,281	2,138,688	2,846,237	3,545,838	2,530,708	18.33%
Total Expenditures	\$ 2,319,281	\$ 2,138,688	\$ 2,846,237	\$ 3,545,838	\$ 2,530,708	18.33%
Excess (Deficit) of Revenues Over Expenditures						
	\$ (497,967)	\$ (561,004)	\$ (824,518)	\$ (1,917,930)	\$ (485,500)	100.00%
Other Financing Sources & Uses						
OTI-General Fund	-	561,004	-	561,004	485,500	-13.46%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	\$ (497,967) ✓	\$ - ✓	\$ (824,518) ✓	\$ (1,356,926) ✓	\$ -	100.00%
Beginning Fund Balance	\$ 268,478	\$ (229,490)	\$ (229,490)	\$ (229,490)	\$ (229,490)	
Ending Fund Balance	\$ (229,490)	\$ (229,490)	\$ (1,054,008)	\$ (1,586,416)	\$ (229,490)	

Emergency Telecommunications Distribution



Special Revenue Funds
Emergency Telecommunications

Budget Summary

Emergency Ops Center	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	1,344,298	1,393,332	1,257,159	2,171,167	1,569,264	12.63%
Other Services & Contracts	374,988	263,647	495,954	492,062	412,111	56.31%
Supplies & Materials	31,521	15,600	19,432	38,735	16,250	4.17%
Capital Outlay	100,459	-	-	129,000	41,000	0.00%
Statutory	450	-	-	1,540	-	0.00%
Other	18,125	16,413	23,501	19,659	16,663	1.52%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 1,869,841	\$ 1,688,992	\$ 1,796,046	\$ 2,852,163	\$ 2,055,288	21.69%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.00%
Assistant EMA Director	-	-	-	1.0	-	0.00%
Assistant Team Leader	3.0	3.0	3.0	3.0	3.0	0.00%
911/LEMA Director	1.0	1.0	1.0	1.0	1.0	0.00%
Operations Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
System Analyst	-	1.0	1.0	1.0	1.0	0.00%
Team Leader	3.0	3.0	3.0	3.0	3.0	0.00%
PT Telecom Specialist	0.5	0.5	0.5	0.5	-	-100.00%
Telecom Officer	6.0	6.0	6.0	29.0	9.0	50.00%
Telecom Specialist	15.0	15.0	15.0	16.0	15.0	0.00%
Training Officer	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	31.5	32.5	32.5	57.5	35.0	7.69%

Special Revenue Funds
Emergency Telecommunications

Budget Summary

Emergency Management	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	19,141	-	69,745	121,446	-	0.00%
Other Services & Contracts	4,640	5,200	8,486	5,200	4,200	-19.23%
Supplies & Materials	-	2,500	85	6,200	-	-100.00%
Capital Outlay	1,923	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	593	1,500	1,336	1,500	1,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 26,297	\$ 9,200	\$ 79,653	\$ 134,346	\$ 5,700	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Radio Communications	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	4,287	-	4,843	-	-	0.00%
Other Services & Contracts	13,289	9,512	5,104	9,512	8,512	-10.51%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	1,000	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 17,576	\$ 9,512	\$ 9,947	\$ 10,512	\$ 8,512	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Emergency Telecommunications

Budget Summary

	2005	2006	2006	2007	2007	%
Public Safety Radio	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	405,567	430,984	445,286	548,817	461,208	7.01%
Supplies & Materials	-	-	55	-	-	0.00%
Capital Outlay	-	-	515,250	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 405,567	\$ 430,984	\$ 960,591	\$ 548,817	\$ 461,208	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
SPLOST III

Service Statement: The SPLOST III fund accounts for the revenues and expenditures associated with the third Special Purpose Local Option Sales Tax.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Charges for Service	12,336	-	-	-	-	0.00%
Investment Income	1,202	3,000	125	3,000	-	-100.00%
Total Revenues	\$ 13,538	\$ 3,000	\$ 125	\$ 3,000	\$ -	-100.00%
Expenditures						
Public Works	240,008	-	10,209	-	-	0.00%
Total Expenditures	\$ 240,008	\$ -	\$ 10,209	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (226,470)	\$ 3,000	\$ (10,084)	\$ 3,000	\$ -	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (226,470) ✓	\$ 3,000 ✓	\$ (10,084) ✓	\$ 3,000 ✓	\$ -	100.00%
Beginning Fund Balance	\$ 279,067	\$ 52,598	\$ 52,598	\$ 55,598	\$ 55,598	
Ending Fund Balance	\$ 52,598	\$ 55,598	\$ 42,514	\$ 58,598	\$ 55,598	

Special Revenue Funds
SPLOST III

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	15	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	110,808	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	129,184	-	10,209	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 240,008	\$ -	\$ 10,209	\$ -	\$ -	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
SPLOST IV

Service Statement: The SPLOST IV fund accounts for the revenues and expenditures associated with the fourth Special Purpose Local Option Sales Tax.

Financial Plan

	2005	2006	2006	2007	2007	%
Revenues	Actual	Budget	YTD	Request	Approved	Change
Intergovernmental	96,740	-	-	-	-	0.00%
Investment Income	261,227	122,700	217,335	122,700	47,000	-61.70%
Miscellaneous	85,000	-	-	-	-	0.00%
Total Revenues	\$ 442,967	\$ 122,700	\$ 217,335	\$ 122,700	\$ 47,000	-61.70%
Expenditures						
Public Works	6,569,428	10,000,000	6,277,205	10,000,000	10,000,000	0.00%
Total Expenditures	\$ 6,569,428	\$ 10,000,000	\$ 6,277,205	\$ 10,000,000	\$ 10,000,000	0.00%
Excess (Deficit) of Revenues						
Over Expenditures	\$ (6,126,460)	\$ (9,877,300)	\$ (6,059,870)	\$ (9,877,300)	\$ (9,953,000)	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources						
Over Expenditures & Other Uses	\$ (6,126,460) ✓	\$ (9,877,300) ✓	\$ (6,059,870) ✓	\$ (9,877,300) ✓	\$ (9,953,000)	100.00%
Beginning Fund Balance	\$ 15,406,720	\$ 9,280,259	\$ 9,280,259	\$ (597,041)	\$ (597,041)	

Special Revenue Funds
SPLOST IV

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	42,553	100,000	7,845	100,000	100,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	2,220,358	-	175,548	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	4,306,516	9,900,000	6,093,812	9,900,000	9,900,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 6,569,428	\$ 10,000,000	\$ 6,277,205	\$ 10,000,000	\$ 10,000,000	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
SPLOST V

Service Statement: The SPLOST V fund accounts for the revenues and expenditures associated with the fifth and current Special Purpose Local Option Sales Tax.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Taxes	19,714,673	18,514,000	22,031,015	18,514,000	21,000,000	0.00%
Intergovernmental	223,755	-	8,042	-	-	0.00%
Investment Income	116,622	86,000	201,200	86,000	115,000	33.72%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 20,055,051	\$ 18,600,000	\$ 22,240,257	\$ 18,600,000	\$ 21,115,000	13.52%
Expenditures						
Public Works	18,865,677	25,100,000	25,953,294	25,100,000	25,100,000	0.00%
Total Expenditures	\$ 18,865,677	\$ 25,100,000	\$ 25,953,294	\$ 25,100,000	\$ 25,100,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ 1,189,374	\$ (6,500,000)	\$ (3,713,037)	\$ (6,500,000)	\$ (3,985,000)	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 1,189,374 ✓	\$ (6,500,000) ✓	\$ (3,713,037) ✓	\$ (6,500,000) ✓	\$ (3,985,000)	100.00%
Beginning Fund Balance	\$ 18,949,579	\$ 20,138,953	\$ 20,138,953	\$ 13,638,953	\$ 13,638,953	
Ending Fund Balance	\$ 20,138,953	\$ 13,638,953	\$ 16,425,917	\$ 7,138,953	\$ 9,653,953	

Special Revenue Funds
SPLOST V

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	574,850	100,000	282,081	100,000	100,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	8,080,891	-	9,763,977	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	10,209,936	25,000,000	15,907,236	25,000,000	25,000,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 18,865,677	\$ 25,100,000	\$ 25,953,294	\$ 25,100,000	\$ 25,100,000	0.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Victim/Witness

Service Statement: Victim/Witness funds are administered by the courts and are to be used to fund victim services. These funds are allocated to the District Attorney who shares them with The Haven, a battered women's shelter and the Solicitor General.

Financial Plan

District Attorney	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	149,530	148,200	148,053	148,200	148,200	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 149,530	\$ 148,200	\$ 148,053	\$ 148,200	\$ 148,200	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

The Haven	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	58,000	58,000	58,000	58,000	58,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Special Revenue Funds
Victim/Witness

Budget Summary

Solicitor	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	112,979	59,192	55,829	75,564	169,938	187.10%
Other Services & Contracts	2,810	4,254	1,423	4,242	4,242	-0.28%
Supplies & Materials	1,446	5,282	2,073	3,030	3,030	-42.64%
Capital Outlay	-	1,100	190	1,100	1,100	0.00%
Statutory	-	2,400	-	2,400	2,400	0.00%
Other	2,793	8,890	4,450	9,390	9,390	5.62%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures and Other Financing Uses	\$ 120,029	\$ 81,118	\$ 63,965	\$ 95,726	\$ 190,100	134.35%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
PT Administrative Secretary	0.5	0.5	0.5	0.5	0.5	0.00%
Victim Advocate	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	1.5	1.5	1.5	1.5	1.5	0.00%

Enterprise Funds Water/Sewer

Service Statement: The Water/Sewer department is separated into four divisions.

- The SPLOST Projects division accounts for those infrastructure improvements and additions that are funded through the Special Purpose Local Option Sales Tax.
- The Administration division is the customer service division of the Water/Sewer department.
- The Water division focuses on the treatment and distribution of water and is also responsible for reading the meters for water revenues.
- The Sewer division is responsible for the collection, transmission and treatment of wastewater and any in-house construction projects.

Goals:

- To complete the Bemiss sewer extension
- To relocate to a central operations location
- To grow the customer base

Accomplishments:

- Completed Bemiss water line extension
- Completed North Valdosta Road water line extension
- Completed Kinderlou elevated storage tank
- Obtained an emergency connection with the City of Valdosta

Enterprise Funds
Water/Sewer

Financial Plan

	2005	2006	2006	2007	2007	%
Revenues	Actual	Budget	YTD	Request	Approved	Change
Charges for Service	2,424,485	2,704,000	2,750,947	2,704,000	2,409,000	-10.91%
Total Operating Revenues	\$ 2,424,485	\$ 2,704,000	\$ 2,750,947	\$ 2,704,000	\$ 2,409,000	-10.91%
Expenses						
Public Works	3,673,024	3,267,044	4,560,725	3,640,054	3,413,693	4.49%
Total Operating Expenses	\$ 3,673,024	\$ 3,267,044	\$ 4,560,725	\$ 3,640,054	\$ 3,413,693	4.49%
Operating Income (Loss)	\$ (1,248,539)	\$ (563,044)	\$ (1,809,778)	\$ (936,054)	\$ (1,004,693)	100.00%
Non-Operating Revenue (Expense)						
Penalties	24,567	18,000	31,725	18,000	25,000	38.89%
SPLOST - Other	4,301,862	-	2,178,651	-	-	0.00%
Non-Operating Connection Fees	340,296	200,000	363,063	200,000	300,000	50.00%
Interest Income	6,143	3,500	136,927	3,500	3,500	0.00%
Interest Expense	(347,211)	(37,000)	(921,197)	(37,000)	(37,000)	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 3,077,118 ✓	\$ (378,544) ✓	\$ (20,608) ✓	\$ (751,554) ✓	\$ (713,193)	100.00%
Beginning Fund Balance	\$ 16,369,321	\$ 19,446,439	\$ 19,446,439	\$ 19,067,895	\$ 19,067,895	
Ending Fund Balance	\$ 19,446,439	\$ 19,067,895	\$ 19,425,831	\$ 18,316,341	\$ 18,354,702	

Enterprise Funds
Water/Sewer Fund

Budget Summary

SPLOST Projects	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	2,427,825	-	36,134	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 2,427,825	\$ -	\$ 36,134	\$ -	\$ -	0.00%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%
Administration	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	285,836	290,334	284,405	346,374	300,429	3.48%
Other Services & Contracts	123,783	136,060	182,639	1,257,125	1,562,055	1048.06%
Supplies & Materials	10,043	5,300	5,457	241,504	56,700	969.81%
Capital Outlay	(701,734)	1,069,998	2,012,522	1,126,498	1,126,498	5.28%
Statutory	-	-	-	-	-	0.00%
Other	52,478	7,050	34,691	32,298	32,298	358.13%
Debt Service	-	265,444	440,444	265,444	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	347,211	37,000	921,197	37,000	37,000	0.00%
Total Expenses and Other Financing Uses	\$ 117,617	\$ 1,811,186	\$ 3,881,355	\$ 3,306,243	\$ 3,114,980	71.99%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Customer Service Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
Customer Service Clerk	1.0	1.0	1.0	2.0	1.0	0.00%
Utilities Director	1.0	1.0	1.0	1.0	1.0	0.00%
Principal Utilities Inspector	1.0	1.0	1.0	1.0	1.0	0.00%
Utilities Superintendent	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	5.0	5.0	5.0	6.0	5.0	0.00%

Enterprise Funds
Water/Sewer

Budget Summary

Water	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	171,658	174,087	170,297	247,964	215,932	0.00%
Other Services & Contracts	97,099	110,355	105,800	200	200	0.00%
Supplies & Materials	146,823	128,200	190,122	-	-	0.00%
Capital Outlay	51,595	2,000	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	4,205	4,000	3,546	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 471,379	\$ 418,642	\$ 469,765	\$ 248,164	\$ 216,132	-48.37%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Utility Service Worker	5.0	5.0	5.0	5.0	5.0	0.00%
Approved Personnel	5.0	5.0	5.0	5.0	5.0	0.00%

Sewer	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	99,415	116,526	110,688	122,647	119,581	2.62%
Other Services & Contracts	890,837	950,565	979,848	-	-	-100.00%
Supplies & Materials	4,197	4,675	2,486	-	-	-100.00%
Capital Outlay	7,029	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,936	2,450	1,645	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 1,003,413	\$ 1,074,216	\$ 1,094,667	\$ 122,647	\$ 119,581	-88.87%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Utility Maintenance Tech.	1.0	1.0	1.0	1.0	1.0	0.00%
Utility Service Worker	2.0	2.0	2.0	4.0	3.0	50.00%
Approved Personnel	3.0	3.0	3.0	5.0	4.0	33.33%

Enterprise Funds
Landfill

Service Statement: The Landfill fund accounts for those costs incurred in maintaining and monitoring the County's landfill.

Goals:

- To monitor methane extraction from landfill
- To remain 100% Georgia EPD compliant

Accomplishments:

- Implemented soil vapor extraction system maintenance
- Extracted 12,000 SCF of methane
- Maintained Georgia EPD compliance

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses						
Public Works	414,384	75,000	4,000	115,000	115,000	53.33%
Total Operating Expenses	\$ 414,384	\$ 75,000	\$ 4,000	\$ 115,000	\$ 115,000	53.33%
Operating Income (Loss)	\$ (414,384)	\$ (75,000)	\$ (4,000)	\$ (115,000)	\$ (115,000)	100.00%
Non-Operating Revenue (Expense)						
Solid Waste Host Fees	607,462	350,000	642,351	350,000	600,000	71.43%
Other Financing Sources & Uses						
OTO-KLVB	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	0.00%
Net Income (Loss)	\$ 143,078 ✓	\$ 225,000 ✓	\$ 588,351 ✓	\$ 185,000 ✓	\$ 435,000	100.00%
Beginning Fund Balance	\$ 771,789	\$ 914,867	\$ 914,867	\$ 1,139,867	\$ 1,139,867	
Ending Fund Balance	\$ 914,867	\$ 1,139,867	\$ 1,503,218	\$ 1,324,867	\$ 1,574,867	

Enterprise Funds
Landfill

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	30,000	30,000	100.00%
Capital Outlay	2,996	75,000	4,000	85,000	85,000	13.33%
Statutory	-	-	-	-	-	0.00%
Other	411,388	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	50,000	50,000	50,000	50,000	50,000	0.00%
Total Expenses and Other Financing Uses	\$ 464,384	\$ 125,000	\$ 54,000	\$ 165,000	\$ 165,000	32.00%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Enterprise Funds
Street Lighting

Service Statement: The Street Lighting division accounts for collection of assessments from property owners for special tax lighting districts and the expenses associated with providing street lighting.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Charges for Service	128,275	178,000	148,943	178,000	180,000	0.00%
Total Operating Revenues	\$ 128,275	\$ 178,000	\$ 148,943	\$ 178,000	\$ 180,000	0.00%
Expenses						
Public Works	176,898	173,386	207,012	192,000	180,000	3.81%
Total Operating Expenses	\$ 176,898	\$ 173,386	\$ 207,012	\$ 192,000	\$ 180,000	3.81%
Operating Income (Loss)	\$ (48,623)	\$ 4,614	\$ (58,069)	\$ (14,000)	\$ -	100.00%
Non-Operating Revenue (Expense)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
OTO-KLVB	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (48,623) ✓	\$ 4,614 ✓	\$ (58,069) ✓	\$ (14,000) ✓	\$ -	100.00%
Beginning Fund Balance	\$ (41,318)	\$ (89,941)	\$ (89,941)	\$ (85,327)	\$ (85,327)	
Ending Fund Balance	\$ (89,941)	\$ (85,327)	\$ (148,010)	\$ (99,327)	\$ (85,327)	

Enterprise Funds
Street Lighting

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	176,898	173,386	207,012	192,000	180,000	3.81%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 176,898	\$ 173,386	\$ 207,012	\$ 192,000	\$ 180,000	3.81%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Internal Service Funds Equipment Maintenance

Service Statement: The Equipment Maintenance department is made up of two divisions.

- The Maintenance Shop accounts for the costs incurred in operating and maintaining the equipment shop which provides maintenance work for County vehicles and equipment as well as to some outside agencies.
- The Fuel Center division accounts for the costs incurred in operating and maintaining the County's centralized fuel pumps.

Goals:

- To maintain EVT certification for shop mechanics
- To utilize community service workers to detail vehicles and equipment
- To increase the capacity of the fuel tanks

Accomplishments:

- Maintained EVT certification for shop mechanics
- Adjusted operating hours for shop to serve emergency services after hours
- Implemented an inventory control system

Financial Plan

<u>Revenues</u>	<u>2005</u> <u>Actual</u>	<u>2006</u> <u>Budget</u>	<u>2006</u> <u>YTD</u>	<u>2007</u> <u>Request</u>	<u>2007</u> <u>Approved</u>	<u>%</u> <u>Change</u>
Charges for Service	758,322	509,973	383,588	509,973	610,521	0.00%
Total Operating Revenues	\$ 758,322	\$ 509,973	\$ 383,588	\$ 509,973	\$ 610,521	0.00%
Expenses						
Public Works	511,208	509,973	453,160	620,743	610,521	19.72%
Total Operating Expenses	\$ 511,208	\$ 509,973	\$ 453,160	\$ 620,743	\$ 610,521	19.72%
Operating Income (Loss)	\$ 247,114	\$ -	\$ (69,571)	\$ (110,770)	\$ -	100.00%
Non-Operating Revenue (Expense)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 247,114 ▲	\$ - ▲	\$ (69,571) ▲	\$ (110,770) ▲	\$ -	100.00%
Beginning Fund Balance	\$ (189,980)	\$ 57,134	\$ 57,134	\$ 57,134	\$ 57,134	
Ending Fund Balance	\$ 57,134	\$ 57,134	\$ (12,437)	\$ (53,636)	\$ 57,134	

Internal Service Funds
Equipment Maintenance

Budget Summary

Equipment Shop	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	403,782	415,582	366,664	437,444	410,525	-1.22%
Other Services & Contracts	34,546	32,750	31,303	17,055	69,440	112.03%
Supplies & Materials	14,313	8,754	7,244	13,575	13,575	55.07%
Capital Outlay	24,378	-	-	25,000	25,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	3,503	4,600	3,613	4,950	4,950	7.61%
Debt Service	19,900	35,537	35,537	35,537	-	-100.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 500,421	\$ 497,223	\$ 444,361	\$ 533,561	\$ 523,490	5.28%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Administrative Clerk	1.0	1.0	1.0	1.0	1.0	0.00%
EM Superintendent	1.0	1.0	1.0	1.0	1.0	0.00%
EM Supervisor	1.0	1.0	1.0	1.0	1.0	0.00%
Mechanic	5.0	5.0	5.0	5.0	5.0	0.00%
Mechanic's Helper	1.0	1.0	1.0	1.0	1.0	0.00%
Welder	1.0	1.0	1.0	1.0	1.0	0.00%
Approved Personnel	10.0	10.0	10.0	10.0	10.0	0.00%

Internal Service Funds
Equipment Maintenance

Budget Summary





Fuel Center	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	10,385	12,100	8,241	86,150	85,999	610.74%
Supplies & Materials	29	150	102	292	292	94.67%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	373	500	456	740	740	48.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 10,786	\$ 12,750	\$ 8,799	\$ 87,182	\$ 87,031	582.60%

Personnel Summary (FTE)	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Internal Service Funds
Self Insurance

Service Statement: The Self Insurance division is responsible for maintaining and operating the County's self insurance fund which provides health insurance as well as workers' compensation.

Financial Plan

	2005	2006	2006	2007	2007	%
Revenues	Actual	Budget	YTD	Request	Approved	Change
Charges for Service	3,714,132	2,950,000	3,035,948	2,950,000	3,700,000	0.00%
Miscellaneous	586,325	615,950	611,368	615,950	598,000	0.00%
Total Operating Revenues	\$ 4,300,457	\$ 3,565,950	\$ 3,647,316	\$ 3,565,950	\$ 4,298,000	0.00%
Expenses						
General Government	4,165,772	3,875,000	3,717,689	3,875,000	4,300,000	0.00%
Total Operating Expenses	\$ 4,165,772	\$ 3,875,000	\$ 3,717,689	\$ 3,875,000	\$ 4,300,000	10.97%
Operating Income (Loss)	\$ 134,684	\$ (309,050)	\$ (70,373)	\$ (309,050)	\$ (2,000)	100.00%
Non-Operating Revenue (Expense)						
Interest Income	15,328	7,500	29,893	7,500	2,000	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 150,013 	\$ (301,550) 	\$ (40,480) 	\$ (301,550) 	\$ -	100.00%
Beginning Fund Balance	\$ 23,567	\$ 173,580	\$ 173,580	\$ (127,970)	\$ (127,970)	
Ending Fund Balance	\$ 173,580	\$ (127,970)	\$ 133,100	\$ (429,520)	\$ (127,970)	

Internal Service Funds
Self Insurance

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	4,165,772	3,875,000	3,717,689	3,875,000	4,300,000	10.97%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 4,165,772	\$ 3,875,000	\$ 3,717,689	\$ 3,875,000	\$ 4,300,000	10.97%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Internal Service Funds
Fleet Manager

Service Statement: The Fleet Manager is responsible for control and replacement of County vehicles and equipment. All vehicles are owned by the Fleet Manager and rented to departments for a rental charge which is adjusted annually depending on maintenance costs. The Fleet Manager uses the rental fees to pay for the maintenance and replacement.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Taxes	-	-	-	-	-	0.00%
Licenses and Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	2,893,215	2,661,430	2,649,126	2,661,430	2,827,788	0.00%
Total Operating Revenues	\$ 2,893,215	\$ 2,661,430	\$ 2,649,126	\$ 2,661,430	\$ 2,827,788	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	2,613,505	1,885,756	2,687,368	1,885,756	1,855,000	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Operating Expenses	\$ 2,613,505	\$ 1,885,756	\$ 2,687,368	\$ 1,885,756	\$ 1,855,000	-1.63%
Operating Income (Loss)	\$ 279,710	\$ 775,674	\$ (38,242)	\$ 775,674	\$ 972,788	100.00%
Non-Operating Revenue (Expense)						
Interest Income	18,455	-	10,244	-	10,000	0.00%
Interest Expense	(227,886)	(600,000)	(120,503)	(600,000)	(982,788)	63.80%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 70,279	\$ 175,674	\$ (148,501)	\$ 175,674	\$ -	100.00%
Beginning Fund Balance	\$ 287,810	\$ 358,089	\$ 358,089	\$ 533,763	\$ 533,763	
Ending Fund Balance	\$ 358,089	\$ 533,763	\$ 209,588	\$ 709,437	\$ 533,763	

Internal Service Funds
Fleet Manager

Budget Summary

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	1,053,078	810,000	584,034	810,000	600,000	-25.93%
Supplies & Materials	869,103	625,756	1,196,989	625,756	805,000	28.64%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	691,324	450,000	906,344	450,000	450,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	227,886	600,000	120,503	600,000	982,788	63.80%
Total Expenses and Other Financing Uses	\$ 2,841,391	\$ 2,485,756	\$ 2,807,871	\$ 2,485,756	\$ 2,837,788	14.16%

	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	%Change
Personnel Summary (FTE)						
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

Other Funds
LODAC Georgia Bar

Service Statement: The LODAC Georgia Bar Grant fund accounts for funds received by LODAC from the Georgia Bar Association for programs. Although this grant is no longer active, there was remaining fund balance that has been used to subsidize the operations of LODAC.

Financial Plan

Revenues	2005 Actual	2006 Budget	2006 YTD	2007 Request	2007 Approved	% Change
Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses						
Public Safety	15,847	7,400	39,185	35,082	25,900	0.00%
Total Operating Expenses	\$ 15,847	\$ 7,400	\$ 39,185	\$ 35,082	\$ 25,900	250.00%
Operating Income (Loss)	\$ (15,847)	\$ (7,400)	\$ (39,185)	\$ (35,082)	\$ (25,900)	100.00%
Non-Operating Revenue (Expense)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (15,847) ✓	\$ (7,400) ✓	\$ (39,185) ✓	\$ (35,082) ✓	\$ (25,900)	100.00%
Beginning Fund Balance	\$ 55,032	\$ 39,185	\$ 39,185	\$ 31,785	\$ 31,785	
Ending Fund Balance	\$ 39,185	\$ 31,785	\$ -	\$ (3,297)	\$ 5,885	

Other Funds
LODAC Georgia Bar

Budget Summary

	2005	2006	2006	2007	2007	%
	Actual	Budget	YTD	Request	Approved	Change
Personal Services	2,958	-	1,343	9,182	-	0.00%
Other Services & Contracts	3,793	2,400	2,400	10,900	10,900	354.17%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	9,096	5,000	35,443	15,000	15,000	200.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Non-Operating Expense	-	-	-	-	-	0.00%
Total Expenses and Other Financing Uses	\$ 15,847	\$ 7,400	\$ 39,185	\$ 35,082	\$ 25,900	250.00%

	2005	2006	2006	2007	2007	%
Personnel Summary (FTE)	Actual	Budget	YTD	Request	Approved	Change
None	-	-	-	-	-	0.00%
Approved Personnel	-	-	-	-	-	0.00%

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Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
General Fund					
Board of Commissioners					
Chairman	1	1	1	1	1
Commissioner	2	2	2	2	2
Vice-Chairman	1	1	1	1	1
Section Total	4	4	4	4	4
Office of County Manager					
Administrative Assistant	1	1	1	1	1
County Clerk	1	1	1	0	0
County Clerk/PJO	0	0	0	1	1
County Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
Special Projects Manager	0	1	1	1	1
Sr. HR Analyst/Public Info Officer	0.5	0.5	0.5	0.5	0.5
Commissioners Assistant	0	0	0	0	0
General Project Assistant	0	0	0	0	0
Web/Newsletter Administrator	0	0	0	0	1
County Planner	0	0	1	1	1
Section Total	5	6	7	7	8
Risk Management					
Risk/Grants Manager	1	1	1	1	1
Section Total	1	1	1	1	1
Board of Elections					
Administrative Clerk	1	1	1	1	1
Administrative Clerk PT	0	0	0	0	0
Advance Voting Workers PT	0	0	0	0	0
Assistant Supervisor of Elections	1	1	1	1	1
Election Board Chairman	1	1	1	1	1
Election Board Member	2	2	2	2	2
Part Time Clerk	5	5	5	5	5
Supervisor of Elections	1	1	1	1	1
Voter Registration Clerk	1	1	1	2	1
Voter Registration Technician	0	0	0	0	0
Section Total	12	12	12	13	12

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Finance					
Accountant	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1
Accounts Receivable Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Finance Director	1	1	1	1	1
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
Sr. Accounts Payable Technician	1	1	1	1	1
Sr. Accounts Receivable Technician	1	1	1	1	1
Part Time Administrative Asst	0	0	0	0	0
Section Total	7.5	7.5	7.5	7.5	7.5
Human Resources					
Administrative Clerk	0	1	1	1	1
Administrative Technician	1	1	1	1	1
Co-Op Student	0.5	0	0	0	0
Human Resource Analyst	1	1	1	1	1
Human Resource Director	1	1	1	1	1
Sr. HR Analyst/Public Info Officer	0.5	0.5	0.5	0.5	0.5
Payroll Technician	0	0	0	0	0
Section Total	4	4.5	4.5	4.5	4.5
Information Technology Services					
Administrative Assistant/Help Desk	0.5	0	0	1	0
Computer Technician	0	1	1	1	1
Database Administrator	0	0	0	1	1
General Projects Assistant	1	0	0	0	0
ITS Director	1	1	1	1	1
Network Administrator	1	1	1	2	1
Network Technician	0	0	0	0	0
Part Time Network Technician	0.5	0	0	0	0
System Analyst (911)	1	0	0	0	0
System Administrator	1	1	1	1	1
Section Total	6	4	4	7	5
Tax Commissioner - Administration					
Deputy Tax Commissioner	1	1	1	1	1
Tax Commissioner	1	1	1	1	1
Section Total	2	2	2	2	2

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Tax Commissioner - Property Tax					
Accounting Technician	1	1	1	1	1
Audit Clerk	1	1	1	1	0
Senior Tax Clerk	1	1	1	1	1
Tax Manager	1	1	1	1	1
Section Total	4	4	4	4	3
Tax Commissioner - Delinquent Tax/Mobile Homes					
Assistant Delinquent Tax Collector	1	1	1	1	1
Delinquent Tax Collection	1	1	1	1	1
Section Total	2	2	2	2	2
Tax Commissioner - Tag Office					
Accounting Technician	1	1	1	1	1
Senior Tag & Title Clerk	1	1	1	1	1
Tag Agent	1	1	1	1	1
Tag Clerk	7	7	7	9	8
Tag Clerk PT	0	0.5	0.5	0.5	0.5
Tag Supervisor	1	1	1	1	1
Temporary Tag Clerk	0	0	0	0	0
Collections Auditor	0	0	0	0	0
Section Total	11	11.5	11.5	13.5	12.5
Division Total	19	19.5	19.5	21.5	19.5
Board of Assessors					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	3	2	2	2	2
Appraisal Data Collector	0	1	1	1	1
Appraisal Staff Supervisor	0	0	0	0	0
Appraisal Technician	1	2	2	2	2
Assessment Coordinator	1	1	1	1	1
Chief Appraiser	1	1	1	1	1
Commercial Property Appraiser	1	1	1	1	1
Computer Specialist	1	1	1	1	1
Data Processing Technician	1	1	1	1	1
Mapper/Appraiser	1	1	1	1	1
Mobile Home Locator	1	1	1	1	1
Property Appraiser Trainee	2	3	3	3	3

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Board of Assessors, con't.					
Real Property Appraiser	3	1	1	1	1
Real Property Appraiser 1	0	0	0	0	0
Sr. Personal Property Appraiser	1	1	1	1	1
Sr. Real Property Appraiser	1	1	1	1	1
Tax Assessor	2	2	2	2	2
Tax Assessor Chairman	1	1	1	1	1
Section Total	2027	2028	2028	2029	2029
 County Engineer					
Administrative Assistant	1	1	1	1	1
Co-Op Student	0.5	0.5	0.5	0.5	0.5
County Engineer	1	1	1	1	1
Engineering Design Technician	1	1	1	1	1
Plan Reviewer	0	0	0	0	0
Planner	1	1	1	1	1
Principal Engineering Inspector	1	1	1	1	1
Principal Engineering Technician	1	1	1	1	1
Project Planner	1	1	1	1	1
Senior Engineering Technician	1	1	1	1	1
Storm water/Environmental Tech	0.5	1	1	1	1
Development Reviewer	0	0	0	0	1
Road Inspection Technician	0	0	0	0	0
Section Total	9	9.5	9.5	9.5	10.5
 Superior Court					
Bailiff	5	5	5	5	5
Law Clerk	1	1	1	1	1
Official Court Reporter	4	4	4	4	4
Superior Court Judger	4	4	5	5	5
Section Total	14	14	15	15	15
 Probation Office					
Administrative Clerk	1	1	1	1	1
Probation Officer	1	1	1	1	1
Section Total	2	2	2	2	2

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Indigent Defense					
Administrative Secretary	1	0	0	0	0
Indigent Defense Administrator	1	0	0	0	0
Section Total	2	0	0	0	0
Clerk of Court - Administration					
Clerk of Superior Court	1	1	1	1	1
Section Total	1	1	1	1	1
Clerk of Court - Courts					
Chief Clerk	1	1	1	1	1
Deputy Clerk	5	5	5	5	5
Section Total	6	6	6	6	6
Clerk of Court - Real Estate					
Deputy Clerk	4	4	4	4	4
Senior Deputy Clerk	1	1	1	1	1
Section Total	5	5	5	5	5
Clerk of Court - Accounting/State Court					
Court Clerk	2	3	3	3	3
Deputy Clerk	1	1	1	1	1
Part Time Accounting Clerk	0.5	0.5	0.5	0.5	0.5
Senior Deputy Clerk	1	1	1	1	1
Section Clerk	4.5	5.5	5.5	5.5	5.5
Clerk of Court - Accounting/Child Support					
Senior Deputy Clerk	1	1	1	1	1
Section Total	1	1	1	1	1
Division Total	17.5	18.5	18.5	18.5	18.5
State Court - Judges					
Senior Legal Secretary	1	1	1	1	1
State Court Judge	1	1	1	1	1
Section Total	2	2	2	2	2

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
State Court - Solicitor					
Administrative Assistant	0	1	1	1	1
Administrative Clerk	1	1	1	1	1
Assistant Solicitor	1	0	0	0	0
Court Administrator	1	0	0	0	0
Investigator PT	0	0	0	0	0
Legal Secretary	1	0	0	0	0
Senior Legal Secretary	1	1	1	1	1
Solicitor	1	1	1	1	1
Judicial Admin Specialist	0	0	0	0	0
Temporary Position Sec-Jud	0	0	0	0	0
Section Total	6	4	4	4	4
Division Total	8	6	6	6	6
Magistrate Court					
Chief Constable	1	1	1	1	1
Chief Magistrate	1	1	1	1	1
Constable	1	1	1	1	1
Deputy Clerk	6	6	6	6	6
Magistrate	1	1	1	1	1
Magistrate Court Clerk	1	1	1	1	1
Part Time Constable	0	0	0	0	0
Section Total	11	11	11	11	11
Probate Court					
Chief Probate Clerk	1	1	1	1	1
Clerk of Court	0	0	0	0	0
Co-Op Student	0	0.5	0.5	0.5	0.5
Deputy Clerk	3	3	3	3	3
Probate Court Judge	1	1	1	1	1
Sr. Deputy Clerk Probate	0	0	0	0	0
Part Time Clerk	0	0	0	0	0
Section Total	5	5.5	5.5	5.5	5.5
Juvenile Court					
Juvenile Court Judge	1	1	1	1	1
Juvenile Court Legal Rep	0 0	0	0.5	0.5	0.5
Section Total	1	1	1.5	1.5	1.5

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Sheriff - Administration					
Administrative Clerk	5	5	5	5	5
Captain-Administrator	1	1	1	1	1
Office Manager	1	1	1	1	1
Senior "Administrative Clerk	7	7	7	7	7
Sheriff	1	1	1	1	1
Section Total	15	15	15	15	15
Sheriff - Courts					
Captain	1	1	1	1	1
Corporal	1	1	1	1	1
Deputy 1	9	15	15	15	15
Lieutenant	1	1	1	1	1
Sergeant	1	1	1	1	1
Staff Sergeant	1	1	1	1	1
Deputy Sheriff Transport	0	0	0	0	0
Deputy Sheriff Work Detail	0	0	0	0	0
Section Total	14	20	20	20	20
Sheriff - Investigations					
Captain	1	1	1	1	1
Corporal	2	1	1	1	1
Investigator	17	16	16	16	16
Lieutenant	2	2	2	2	2
Sergeant	2	1	1	1	1
Staff Sergeant	2	2	2	2	2
Section Total	26	23	23	23	23
Sheriff - Patrol					
Captain	1	1	1	1	1
Corporal	4	5	5	5	5
Deputy Sheriff	26	31	31	31	31
Lieutenant	5	6	6	6	6
Sergeant	5	6	6	6	6
Staff Sergeant	5	5	5	5	5
Section Total	46	54	54	54	54

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Sheriff - Jail					
Administrative Asst. Jail	0	0	0	0	0
Admin/Booking Clerk	1	1	1	1	1
Booking Officer	10	9	9	9	9
Captain	1	0	0	0	0
Corporal	5	6	6	6	6
Custodian	1	1	1	1	1
Jail Operations Officer	57	54	54	54	54
Lieutenant	2	2	2	2	2
Senior maintenance Technician	1	1	1	1	1
Sergeant	5	5	5	5	5
Staff Sergeant	8	7	7	7	7
Maintenance Technician	0	0	0	0	0
Truancy Officer	0	0	0	0	0
Section Total	91	86	86	86	86
Sheriff - Training					
Corporal-DARE	1	1	1	1	1
Corporal-K9	0	1	1	1	1
Corporal-Resource Officer	1	1	1	1	1
Corporal-Training	1	1	1	1	1
Corporal-Transportation	0	0	0	0	0
DARE Officer	1	2	2	2	2
Deputy Sheriff-K9	2	1	1	1	1
Lieutenant-Training Coordinator	1	0	0	0	0
Resource Officer	4	5	5	5	5
Sergeant-DARE	0	0	0	0	0
Sergeant-Training	1	1	1	1	1
Staff Sergeant-Training	1	0	0	0	0
Training Officer	1	1	1	1	1
Deputy-Training	0	0	0	0	0
Transportation Officer	0	0	0	0	0
Sergeant-Resource	0	0	0	0	0
Section Total	14	14	14	14	14
Division Total	206	212	212	212	213.5

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Fire Protective Services					
Administrative Assistant	1	1	1	1	1
Fire Marshall	1	1	1	1	1
Fire Services Director	1	1	1	1	1
Fire/Code Enforcement Inspector	2	1.5	2	2	2
Firefighter/EMT	0	0	0	10	1
Firefighter/First Responder	2	4	4	4	5
Training Officer	1	1	1	1	1
Section Total	8	9.5	10	20	12
Animal Control					
Animal Control Officer	3	3	3	3	3
Animal Control Manager	1	1	1	1	1
Animal Shelter Attendant	5	6	6	6	6
Part Time Kennel Assistant	0.5	0	0	0	0
Sergeant-Animal Control	1	1	1	1	1
Section Total	10.5	11	11	11	11
Coroner					
Coroner	1	1	1	1	1
Deputy Coroner	1	1	1	1	1
Section Total	2	2	2	2	2
Public Works - Administration					
Administrative Clerk	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Administrative Supervisor	1	1	1	1	1
Instrument Technician	1	1	1	1	1
Party Chief	1	0	0	0	0
Public Works Director	1	0	0	0	0
Sr. Public Works Supervisor	0	1	1	1	1
Section Total	6	5	5	5	5
Road Maintenance - Grading					
Motor Grader Operator	8	8	8	8	8
Grading Sp Supervisor	0	0	0	0	0
Section Total	8	8	8	8	8

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Road Maintenance - Patching					
Patching Crew leader	1	1	1	1	1
Road Maintenance Worker	2	2	2	2	2
Section Total	3	3	3	3	3
Road Maintenance - Signs					
Public Works Supervisor	0	1	1	1	1
Right of Way Supervisor	1	0	0	0	0
Senior Sign Maintenance Worker	1	1	1	1	1
Sign Crew Supervisor	0	0	0	0	0
Sign Maintenance Worker	0	0	0	0	0
Sign/Motor Grader Supervisor	1	0	0	0	0
Sr. Public Works Supervisor	0	1	1	1	1
Sign Supervisor	0	0	0	0	0
Section Total	3	3	3	3	3
Road Maintenance					
Backhoe Operator-Drainage	1	0	0	0	0
Ditching Crew Supervisor	2	0	0	0	0
Equipment Operator-Ditching	1	2	2	2	2
Heavy Equipment Operator	1	3	3	3	3
Mowing Equipment Helper	1	0	0	0	0
Mowing Equipment Operator	1	0	0	0	0
Public Works Superintendent	0	1	1	1	1
Road Maintenance Crew leader	1	1	1	1	1
Road Maintenance Worker	4	4	4	4	4
Road Superintendent	1	0	0	0	0
Senior Heavy Equipment Operator	1	0	0	0	0
Sr. Public Works Supervisor	0	2	2	2	2
Truck Driver	4	4	4	4	4
Equipment Operator	0	0	0	0	0
Temporary Equip Operator	0	0	0	0	0
Property Rental Coordinator	0	0	0	0	0
Section Total	18	17	17	17	17
Division Total	32	31	31	31	31

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
Road Construction					
Dragline Operator	1	0	0	0	0
Equipment Operator	0	1	1	1	1
Heavy Equipment Operator	6	5	5	5	5
Material Transport Crew Supervisor	1	0	0	0	0
Construction/Material Transport Super	1	0	0	0	0
Public Works Superintendent	0	1	1	1	1
Public Works Supervisor	0	1	1	1	1
Truck Driver	5	5	5	5	5
Sr. Heavy Equipment Operator	0	0	0	0	0
Section Total	14	13	13	13	13
Facilities Maintenance - Administration					
Building Maintenance Technician	5	4	4	4	4
Custodian	6	6	6	6	6
Custodial Crew Leader	0	0	0	0	0
Facilities Maintenance Supervisor	0	0	0	0	0
Facilities Maintenance Superintendent	1	0	0	0	0
Grounds Equipment Operator	3	0	0	0	0
Grounds Maintenance Supervisor	1	0	0	0	0
Mail Clerk	1	1	1	1	1
Maintenance Worker	0	3	3	3	3
Public Works Superintendent	0	1	1	1	1
Public Works Supervisor	0	2	2	2	2
Section Total	17	17	17	17	17
Facilities Maintenance - Human Resource Building					
Custodian	3	3	3	3	3
Senior Custodian	0	0	0	0	0
Section Total	3	3	3	3	3
Division Total	20	20	20	20	20
Sanitation					
Part Time Recycling Center Attendant	7	6.5	6.5	6.5	6.5
Recycling Center Attendant	8	9	9	9	9
Sanitation Supervisor	1	0	0	0	0
Solid Waste Equipment Operator	4	4	4	4	4
Sr. Public Works Supervisor	0	1	1	1	1
Section Total	20	20.5	20.5	20.5	20.5
GENERAL FUND TOTAL	2473.5	2478	2481	2498	2487

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
SPECIAL REVENUE FUNDS:					
Keep Lowndes/Valdosta Beautiful					
Executive Director	0.5	1	1	1	1
Section Total	0.5	1	1	1	1
Sheriff's Commissary					
Custodian	1	1	1	1	1
Jail Operations Officer	1	1	1	1	1
Section Total	2	2	2	2	2
Regional Airport					
Custodian	2	2	2	2	2
Director	1	1	1	1	1
Maintenance	1	1	1	2	2
Part Time Custodian	0.5	0.5	0.5	1	1
Secretary/Bookkeeper	1	1	1	1	1
Section Total	5.5	5.5	5.5	7	7
Alternative Dispute Resolution					
ADR Assistant Administrator	1	1	1	1	1
Secretary	1	1	1	1	1
Section Total	2	2	2	2	2
Zoning Administration					
Administrative Secretary	0	0	0	0	0
Zoning Administrator	1	1	1	1	1
Zoning Enforcement Officer	2	2	2	2	2
Zoning Technician	1	1	1	0	0
Administrative Asst. Zoning	0	0	0	1	1
Administrative Tech Zoning	0	0	0	1	1
Section Total	4	4	4	5	5
VAWA Grant					
Assistant Solicitor	0	1	1	1	1
Legal Secretary	0	1	1	1	1
Section Total	0	2	2	2	2

Approved Positions

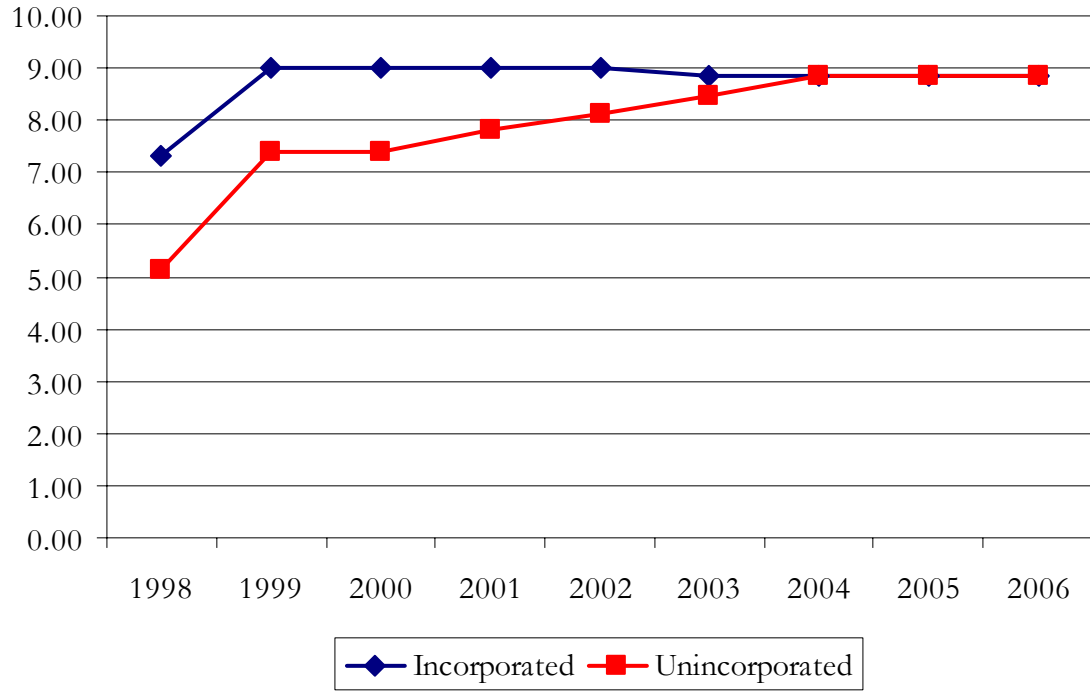
	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
LODAC HUD Grant					
Center Facilitator	2	2	2	2	2
Part Time Counselor	0	0	0	0	0
Program Aide	1	4	4	4	4
Director LODAC	0	0	0	1	1
Section Total	3	6	6	7	7
Jail Operations Fund					
Maintenance Coordinator	1	1	1	1	1
Section Total	1	1	1	1	1
Drug Abuse Treatment					
Clinical Therapist	0	0	0	0	0
Executive Director	1	1	1	1	1
Office Manager	1	1	1	1	1
Program Director	1	1	1	1	1
Substance Abuse Counselor	4	4	4	4	4
Part Time Substance Abuse Counselor	0	0	0	0	0
Section Total	7	7	7	7	7
Emergency Telecommunications					
Administrative Assistant	1	1	1	1	1
Assistant EMA Director	0	0	0	1	0
Assistant Team Leader	3	3	3	3	3
911/EMA Director	1	1	1	1	1
Operations Supervisor	1	1	1	1	1
System Analyst	0	1	1	1	1
Team Leader	3	3	3	3	3
Part Time Telecommunication Specialist	0.5	0.5	0.5	0.5	0
Telecommunication Operator	6	6	6	29	9
Telecommunication Specialist	15	15	15	16	15
Training Officer	1	1	1	1	1
Section Total	31.5	32.5	32.5	57.5	35
Victim/Witness					
Part Time Administrative Secretary	0.5	0.5	0.5	0.5	0.5
Victim Advocate	1	1	1	1	1
Section Total	1.5	1.5	1.5	1.5	1.5
SPECIAL REVENUE FUNS TOTAL	58	64.5	64.5	93	70.5

Approved Positions

	2005 Approved	2006 Approved	2006 YTD	2007 Request	2007 Approved
ENTERPRISE FUNDS:					
Water & Sewer - Administration					
Customer Service Supervisor	1	1	1	1	1
Customer Service Clerk	1	1	1	2	1
Utilities Direction	1	1	1	1	1
Principal Utilities Inspector	1	1	1	1	1
Utilities Superintendent	1	1	1	1	1
Section Total	5	5	5	6	5
Water & Sewer - Water					
Utility Service Worker	5	5	5	5	5
Section Total	5	5	5	5	5
Water & Sewer - Sewer					
Utility Maintenance Technician	1	1	1	1	1
Utility Service Worker	2	2	2	4	3
Section Total	3	3	3	5	4
Division Total	13	13	13	16	14
ENTERPRISE FUNDS TOTAL	13	13	13	16	14
INTERNAL SERVICE FUNDS:					
Equipment Maintenance					
Administrative Clerk	1	1	1	1	1
Equipment Maintenance Superintendent	1	1	1	1	1
Equipment Maintenance Supervisor	1	1	1	1	1
Mechanic	5	5	5	5	5
Mechanic's Helper	1	1	1	1	1
Welder	1	1	1	1	1
Section Total	10	10	10	10	10
INTERNAL SERVICE FUNDS TOTAL	10	10	10	10	10
TOTAL APPROVED POSITIONS	2554.5	2565.5	2568.5	2617	2581.5

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Millage Profile



Glossary of Terms

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.

Activity: Includes all capital improvements required to perform one type of service for the public. It may encompass one or more development programs and one or more projects.

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

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

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.

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

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

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

Authorized Personnel: The number of positions and titles of those positions authorized for a department or function.

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

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

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

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

Budget 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.

Glossary of Terms

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of the budget. (See Appendix B1)

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 Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources. (See Appendix A1 and A2)

Budget Year: 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.

CALE: An acronym for the Commission on Accreditation for Law Enforcement Agencies, Inc.

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

Capital Projects: Items for which the purchase, construction or other acquisition will represent a public betterment to the community and adds to the total assets of Lowndes County.

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

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.

Contingency: Funds set aside for unforeseen future needs and budgeted in a “Non-Departmental” account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or Manager.

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

Glossary of Terms

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily by fees and charges paid by the users of the services.

EPD: An acronym for the Environmental Protection Division.

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

EVT: An acronym for Emergency Vehicle Technician.

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.

Full Time Equivalent (FTE): A value assigned to personnel. Full time personnel are assigned a value of one while part time personnel are assigned a value of one-half.

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

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

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

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

Glossary of Terms

Geographic Information System (GIS): A product of the South Georgia Regional Development Center that collects specific data and ties it to a 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 funds and fiduciary funds

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

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

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

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

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

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”.

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

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

Other: For purposes of budgeting, this term refers to expenditures of a miscellaneous nature including items such as travel.

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

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

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

Glossary of Terms

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

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

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.

Service Delivery Strategy Agreement: Enacted legislation that requires that governments agree on how services are delivered in their jurisdictions.

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

Special Purpose Local Option Sales Tax: A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specified capital projects.

Statutory: For purposes of budgeting, this term refers to expenditures for items that are statutory in nature including court costs, prisoner maintenance, indigent care and elections.

Supplies and Materials: For purposes of budgeting, this term refers to expenditures for items such as office supplies, postage, parts, and other such items.

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

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: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Unified Land Development Code: A code which identifies the zoning and land use standards which apply to unincorporated Lowndes County.

VOIP (Voice over Internet Protocol): The telephone technology used by Lowndes County.

Expenditure Definitions

51-XXX Personal Services & Employee Benefits

51-000 - Salaries – Regular: Gross salary for personal services rendered while on the payroll of the government. Includes personal use of county owned vehicles driven to/from home.

51-110 - Salaries – Overtime: Amounts paid as required by Fair Labor Standards Act.

51-120 - Salaries - Part Time: Cost of work performed by employees of the government who are hired on a less than full time basis.

51-130 - Health Insurance: Employer's share of health insurance provided to employee.

51-135 - Life Insurance: Employer's share of life insurance provided to employee.

51-140 - Worker's Compensation: Amounts paid by the employer to provide workers' compensation insurance for its employees.

51-145 – Retirement: Employer's share of retirement paid on behalf of the employee.

51-150 - Social Security: Employer's share of social security paid by the government.

51-155 - Tuition Benefits: Amounts reimbursed by the Government to any employee qualifying for tuition reimbursement, based on County policy

51-160 – Unemployment: Amounts paid by the employer to provide unemployment compensation for its employees.

51-165 - Other Employee Benefits: Employee benefits other than those classified above.

51-170 - Vehicle Allowance: Standard periodic amount paid to employees for the use of their personal vehicle in lieu of being furnished a government vehicle.

52-XXXX Professional & Other Contractual Services

52-200 – Advertising: Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment and sale of property.

52-210 - Contractual Services - City of Valdosta: Examples are: Purchasing, maintenance of traffic signals, SPLOST, etc.

52-220 - Contractual Services - SGRDC Data Processing: Monthly fee for usage of SGRDC computer system including PC Support. This does NOT include participation fee (See 53-2200).

Expenditure Definitions

52-230 - Contractual Services - State of Georgia: Contractual services with the State of Georgia. This line includes prison work details.

52-240 - Contractual Services – Other: Any other contractual services provided to the county. This line item includes mowing, pest control, and maintenance of computers equipment, copy machines, telephone equipment, HVAC, radios, and elevators.

52-241 - Contractual Services - Grant Matches: The cash match portion that the County must provide in accordance with any grant agreement.

52-250 - Insurance – Regular: Cost of all insurance other than Health. Examples include, but are not limited to Bonds, vehicles, equipment floater, property, POL, E&O, direct repair costs and claims and losses. [See 3200 & 3400 for Fund 663]

52-260 - Insurance - Self-Insurance Annual Premiums: Fund 663 Only: Annual Insurance Premiums for Law enforcement liability, general liability, vehicle, equipment floater, property, public officials/employees, and environmental pollution.

52-270 - Insurance - Health Claims: Fund 663 Only: Self-insured health claim expense.

52-280 - Professional Services (non-capital): Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. This includes, but is not limited to physicians, architects, accountants, audit fees, therapists, systems analysts, Law Firms, County Attorney, and planners.

53-XXXX Supplies & Operating Charges

53-300 - Court Costs – Other: Examples: Cost of off duty law enforcement personnel for witness duties, court reporters, extradition expenses, and any other court related expenditure not related to jury witness.

53-303 - Dues Professional Organizations: The cost to join an organization and maintain membership.

53-306 - Education & Training - Seminar Cost: Any training, schooling, conferences, seminars, and certifications and any on-line networks used for training as well as instructional materials.

53-309 - Education & Training - Travel Cost: Meals, transportation and lodging for the purpose of training, schooling, conferences, seminars, and certifications.

53-312 - Election Supplies: Cost of supplies and materials directly related to election day activity.

53-313 – Election Runoff Supplies: Costs of supplies and materials directly related to runoff activity.

Expenditure Definitions

53-315 - Employee Testing: Costs of testing current or prospective employees.

53-XXXX Supplies & Operating Charges

53-318 - Fees, Organizations: Examples are: VALOR/GIS, Planning Commission, cost of participation in South Georgia Area and Planning Commission, Participation in SGRDC (not usage charge).

53-321 - Indigent – Legal: Cost of providing legal assistance to county indigent residents.

53-324 - Indigent – Medical: Cost of providing medical and dental assistance to county indigent residents.

53-327 - Indigent – Other: Other Indigent costs. An example would be funeral expense.

53-330 - Informant Buys: Expenditures by law enforcement personnel to informants for information necessary or vital to operational activities.

53-333 - Janitorial Supplies: Cleaning supplies for each department. This includes items that are consumed or deteriorated through use and that lose their identity through fabrication or incorporation into different or more complex units or substances.

53-336 - Judgments & Damages: Payments arising from judicial orders.

53-337 - Bad Debt Expense: Cost of writing off unpaid receivables.

53-339 - Jury Witness: Cost to pay jurors and witnesses in court system.

53-342 - Miscellaneous Expenditures: Any expenditure not chargeable to another specific line.

53-345 - Office Supplies: Everyday office supplies. This line item includes pens, paper, pads, staplers, computer paper, copier paper, etc.

53-346 – DARE Supplies: Supplies associated with the administration of the DARE program at the Sheriff's Office.

53-348 – Postage: The cost of mailing/shipping any item. Examples include UPS, federal express, regular US mail service.

53-351 – Printing: Includes printing of all forms and stationary for general use. This line item includes business cards, computer forms, etc.

53-354 - Prisoner Feeding: Cost to feed prisoners in county jail.

Expenditure Definitions

53-357 - Prisoner Medical: Cost of medical care for prisoners in county jail.

53-360 - Prisoner Other: Other direct prisoner cost not chargeable elsewhere. Includes, but not limited to bedding, clothing, electronic monitoring, etc.

53-363 - Rent/Lease: Any cost associated with the rental of facilities or equipment. Examples include rug rentals, rent of small hand tools, etc.

53-366 - Safety Items: Examples include: vests, boots, hard hats, first aid kits, and other.

53-369 - Small Tools & Equipment (non capital): Any tools or equipment costing less than \$1000 used in departmental operations which can not be classified as a capital item. Examples include, but are not limited to calculators, small hand tools, radios, and other items not considered inventory, rolling stock.

53-372 – Subscriptions: Any subscription to magazines, newspapers, letters, etc. associated with that department.

53-375 – Travel: Costs of travel **inside and** outside of Lowndes County. This line item includes transportation, lodging, meals, and other travel costs.

53-378 – Uniforms: Any clothing purchased or rented for employees. Examples include, but are not limited to shoes, boots, clothing allowances, etc.

53-381 - Utilities - Cellular Phones & Pagers: Charges for the use of cellular telephones and pagers.

53-384 - Utilities – Electricity: Expenditures for electric utility services from a private or public utility company.

53-387 - Utilities - LP Fuel: Expenditures for LP fuel from a private or public utility company.

53-390 - Utilities - Natural Gas: Expenditures for natural gas utility services from a private or public utility company.

53-393 - Utilities – Telephone: Expenditures for telephone service from a private or public utility company.

53-396 - Utilities – Water: Expenditures for water service from a private or public utility company. Examples include City of Valdosta public water and private company bottled water. Also includes purchased water at temporary construction sites.

53-399 - Utilities – Television: Expenditures for cable television service from a private or public utility company.

Expenditure Definitions

54-XXXX Maintenance & Repair

54-400 - Facility Repairs & Maintenance: Any repairs and maintenance to the facilities.

54-405 - Other Equipment Repairs & Maintenance: Any repairs and maintenance to equipment. This line item includes calculators, computer equipment, copy machines, radio, etc.

54-410 - Vehicle and Heavy Equipment Repairs & Maintenance: Any repairs and maintenance to rolling stock both on road and off road.

54-415 - Gasoline & Diesel: Cost of purchased gasoline and diesel for use in county vehicles

54-420 – Lubricants: Cost of purchased lubricants for use in county vehicles.

54-425 – Tires: Cost of purchased tires for use in county vehicles.

54-430 - Road Maintenance – Culverts: Cost of Culverts used in Road Maintenance.

54-435 - Road Maintenance – Asphalt: Cost of Asphalt used in Road Maintenance.

54-440 - Road Maintenance – Other: Includes, but not limited to gravel, sand, fill, propane, fencing materials, paint, docking, piles, caps, etc. *[Replaces current line/sub-line numbers 3301 through 3307 with the exception of Asphalt and Culverts]*

54-445 - Road Maintenance – Signs: The cost of permanent and temporary signs associated with road maintenance.

54-450 - Water Sewer Repairs & Maintenance: Miscellaneous non capital parts and other repairs to the Water Sewer System.

56-XXXX Contributions to Other Agencies

56-600 – Appropriations: Monies provided by Lowndes County General Fund to outside agencies that do not provide a direct service to the county. Examples include, but are not limited to Airport Authority, Industrial Authority and Chambers of Commerce.

57-650 - Depreciation Expense: Annual fixed asset depreciation charge.

58-XXXXX Capital Outlay

58-700 - Land Acquisition: Expenditures for the purchase of land.

58-710 - Building Fixtures & Furnishings: Expenditures for furniture and fixtures including office furniture and building fixtures.

Expenditure Definitions

58-XXXX Capital Outlay

58-720 - Computer Equipment: Expenditures for computers and computer related equipment such as terminals, printers, etc.

58-730 - Rolling Stock: Expenditures for equipment used both on road and off road. Examples include cars, trucks, motor graders, etc.

58-740 - New Construction: Expenditures for the contracted construction of new buildings, major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings.

58-750 - Professional Services: Services directly related to assets acquired or constructed requiring capitalization.

58-760 - Construction in Progress: Capital Projects in process not yet completed or capitalized.

58-770 - Other Capital Equipment: Examples would be any items costing more than \$1000 not properly chargeable to another capital line.

58-780 - Capital Outlay Distributed: A contra expense account to reclassify the capital outlay purchased from the expense account to the asset account that capitalizes the major purchase of land, buildings, and equipment.

59-XXXX Debt Service

59-800 - Bond Interest: Periodic interest payments on general obligation or other bonds.

59-810 - Bond Principal: Expenditures for periodic principal maturities of general or other obligation bonds.

59-XXXX Debt Service

59-820 - Fiscal Agent Fees: Payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.

59-830 - Insurance: Payments to Bond underwriters, legal fees, and other costs associated with bond issuance.

59-840 - Other Interest: Interest payments on general long-term debt other than bonds.

59-850 - Other Principal: Payments on principal of general long-term debt other than bonds.

Expenditure Definitions

61-XXXX Other Financing Uses (Interfund Transfers)

61-901 – Operating Transfers Out – Accommodation Excise Tax: Appropriation of funding to the Accommodation Excise Tax Fund to subsidize the funding to those agencies receiving monies from the tax on lodging in Lowndes County.

61-902 – Operating Transfers Out – 911 Communications: Appropriation of funding to the Emergency 911 Telecommunications Center to subsidize its operations.

61-906 – Operating Transfers Out – Public Safety Radio System: Appropriation of funding to the Public Safety Radio System to subsidize the shortfall in initial funding.

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