

Lowndes County Board of Commissioners



Rodney N. Casey, Chairman

J. Edgar Roberts, District I

Richard C. Lee, District II

G. Robert Carter, District III



Joseph D. Pritchard, County Manager

Stephanie L. Black, Finance Director

K. Paige Dukes, County Clerk

Mickey Tillman, Human Resource Director

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
J. Edgar Roberts, District 1
Richard C. Lee, District 2
G. Robert Carter, District 3*

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June 11, 2007

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, 2008.

The 2007-2008 budget provides for an increase in the General Fund of \$2,237,136, or 5.19%, to \$45,354,586 and an overall budget increase of \$4,825,893, or 5.02%, to \$100,891,114. As you are all aware, there are a number of factors that affect the development of the operating budget including new demands and needs, inflation and streamlining plans. One of the most difficult challenges in putting together this budget was the status of the Service Delivery Strategy Act negotiations and the unsettled services. These must all be considered carefully as the budget provides the financial foundation for the coming year. This budget provides for an adjustment to the pay scale to keep wages competitive, the addition of several new positions, a plan to improve the condition of the county's fleet of vehicles and equipment and a no adjustment to the millage rate.

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 52.31% of General Fund revenues. All citizens of Lowndes County pay the same millage rate, currently 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 March 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, expressed the necessity to move forward with the project. Sanitation was addressed under the Service Delivery Strategy Act negotiations and has been moved to an enterprise fund as agreed upon. Per the agreement, the expenditures of this fund must be covered with fees. It is now more important than ever that a fee based system be implemented. 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 other options to address the issue of solid waste.

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.

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.

Fund	FY 2007	FY 2008	% Change
General Fund	\$ 43,117,450	\$ 45,354,586	5.19%
Special Revenue Funds:			
Keep Lowndes Valdosta Beautiful	\$ 50,000	\$ 60,028	20.06%
Commissary	\$ 465,000	\$ 481,989	3.65%
Accommodation Excise Tax	\$ 1,850,000	\$ 1,881,355	1.69%
Jail Operations	\$ 592,403	\$ 515,934	-12.91%
Drug Abuse Treatment	393,458	386,980	-1.65%
Emergency Telecom.	\$ 2,530,708	\$ 2,939,839	16.17%
SPLOST IV	\$ 10,000,000	\$ 10,000,000	0.00%
SPLOST V	\$ 25,100,000	\$ 25,100,000	0.00%
Victim/Witness	\$ 396,300	\$ 295,397	-25.46%
Total Special Revenue Funds	\$ 41,377,869	\$ 41,661,522	0.69%

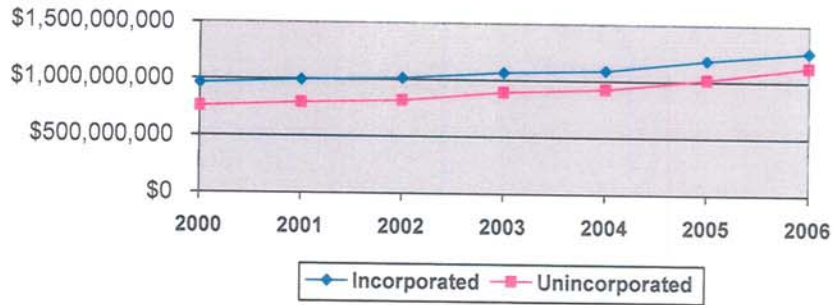
Fund	FY 2007	FY 2008	% Change
Enterprise Funds:			
Water & Sewer	\$ 3,450,693	\$ 3,612,422	4.69%
Landfill	\$ 165,000	\$ 195,800	18.67%
Street Lighting	\$ 180,000	\$ 210,000	16.67%
Sanitation	\$ -	\$ 1,343,608	100.00%
Total Enterprise Funds	\$ 3,795,693	\$ 5,361,830	41.26%
Internal Service Funds:			
Equipment Maintenance	\$ 610,521	\$ 525,576	-13.91%
Self Insurance	\$ 4,300,000	\$ 4,300,000	0.00%
Fleet Manager	\$ 2,837,788	\$ 3,687,600	29.95%
Total Internal Service Funds	\$ 7,748,309	\$ 8,513,176	9.87%
Other:			
LODAC Ga. Bar	\$ 25,900	\$ -	-100.00%
Total	\$ 96,065,221	\$ 100,891,114	5.02%

GENERAL FUND

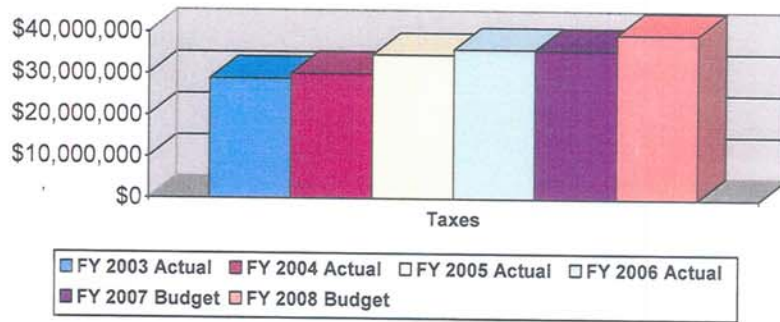
Projected Revenues

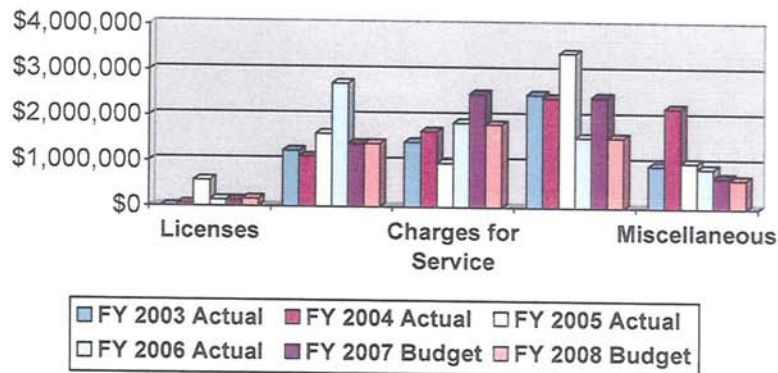
The largest single revenue source in the General Fund is derived from current year property taxes. The 3.00% growth in the digest was used to project property tax revenues. The other revenue sources include other taxes, licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous sources. The total projected general fund revenue for fiscal year 2008 is \$45,354,586, an increase from fiscal year 2007 budget of \$2,237,136 or 5.19%. As stated earlier, it is imperative that we institute some type of fee based solid waste management program. Current year property tax accounts for \$21,817,690 or 48.10% of General Fund Revenues.

Digest Growth History



Trends for general fund revenues are presented below:





Projected Expenditures

GENERAL:

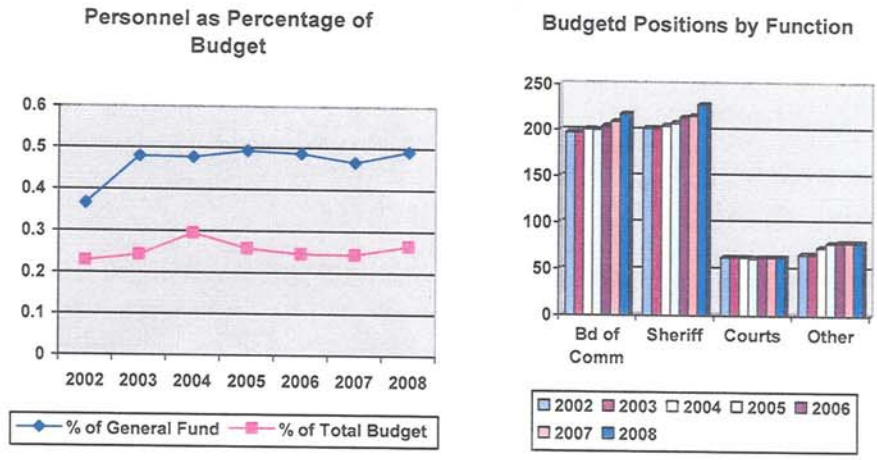
The proposed expenditures for fiscal year 2008 represent the continuation of the current level of services and several changes in personnel. During the budget process departments were asked to justify each and every expenditure, including existing personnel. The budget contained herein gives detail for 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 2008 general fund budget represent 51.26% of the total general fund or \$23,250,491. Personnel expenditures make up 27.28% of the total County budget for \$27,522,326. Several new positions were added:

ITS -	2	Part time Admin Asst/Help Desk
Engineering -	1	Design Tech
Sheriff's Office -	8	Jail Operations Officers
	4	Deputy Sheriff - Patrol
Fire/Rescue -	2	Lead Firefighters (midyear)
Animal Control -	1	Animal Control Officer
Public Works -	1	Truck Driver
911	2	Telecommunication Specialists

The proposed budget increase calls for a continuation of the 2.5% merit increase on the month following the anniversary date. The proposed budget also calls for a shift in the pay scale to bring it in line with recommendations from the University of Georgia. This shift is approximately 8%.



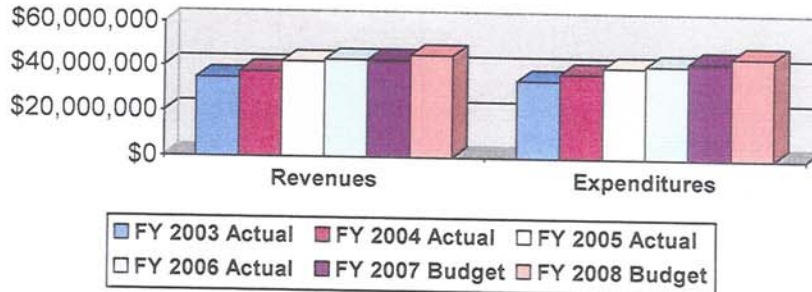
OPERATIONS:

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.

General Fund Revenues and Expenditures



CAPITAL:

Staff and I have spent the past few years reviewing the status of our capital equipment, primarily vehicles and heavy equipment. We have compared what we have versus what we actually need, the condition of the current fleet and the maintenance cost over time. As you are aware, we implemented a fleet manager system several years ago. The basic premise is that departments pay a “rental” fee to the fleet manager annually based on estimated use and historical cost with the objective of leveling costs in the individual departments and building equity for replacement in the fleet manager fund. In our review, we determined that the County’s current fleet was badly worn and in need of replacement. The use of older Sheriff’s vehicles, while inexpensive up front, is more costly on the maintenance side and inefficient.

In this budget, I am proposing that we enter a lease purchase agreement through the Association of County Commissioners of Georgia (ACCG) to replace a major portion of our current fleet with more efficient vehicles. I am confident that the maintenance savings as well as the added safety to our employees will more than make up for the financing expense. As for the vehicles being replaced, those will be sold at auction or online, further offsetting the cost of the new purchases.

OTHER FUNDS

Accommodation Excise Tax Fund

Per the Board discussion and a request made by the Authority, I am proposing that the Industrial Authority funding now come from a dedicated millage, eliminating it from the Accommodation Excise Tax Fund. This allows the funding of the other authorities as

well as the Arts Commission to come from the Accommodation Excise Tax Fund with no additional supplement from the City's and County's general funds.

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.

Sanitation Fund:

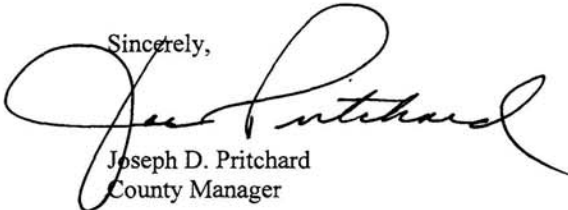
The Sanitation Fund has been established in compliance with the Service Delivery Strategy Act agreement stating that solid waste management would be paid for through an enterprise fund from fees. Again, it is imperative that a solid waste plan be implemented.

SUMMARY

The budget for fiscal year 2008 provides funding to maintain the current level of services with no increase in the current millage rate for operations. A dedicated millage to fund the Industrial Authority from county-wide revenues would be addressed during the setting of the millage. The increased demands make it very difficult to provide a balanced budget with no other increase in the millage, so a number of requests could not be met. I would also note at this time that the County continues to work towards settlement of the remaining items that fall under the Service Delivery Strategy Act. In light of these constraints, I believe that this represents a solid, effective budget which positively demonstrates the Board's "Back to Basics" philosophy.

I am grateful for the tremendous effort by department heads, elected and appointed officials in developing the fiscal year 2008 proposed budget. Their assistance made the process much easier. Special recognition goes to Stephanie Black, Finance Director in formulating this document. She is to be commended for her 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 2008 budget.

Sincerely,



Joseph D. Pritchard
County Manager

**A RESOLUTION ADOPTING THE FY 2008 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 2007-2008 Operating Budget for Lowndes County is as follows:

REVENUES

Taxes	\$ 39,777,690
Licenses and Permits	\$ 160,000
Intergovernmental Revenues	\$ 1,397,950
Charges for Service	\$ 1,828,446
Fines and Forfeitures	\$ 1,550,000
Miscellaneous	\$ 640,500

EXPENDITURES

General Government	\$ 8,575,624
Judicial	\$ 5,759,610
Public Safety	\$ 19,554,142
Public Works	\$ 5,351,458
Health & Welfare	\$ 922,473
Culture & Recreation	\$ 4,618,820
Housing & Development	\$ 572,459

TOTAL REVENUES


\$ 45,354,586

TOTAL EXPENDITURES

\$ 45,354,586



 Chairman - Lowndes County Board of Commissioners

ATTEST: 

DATE: 6/26/07

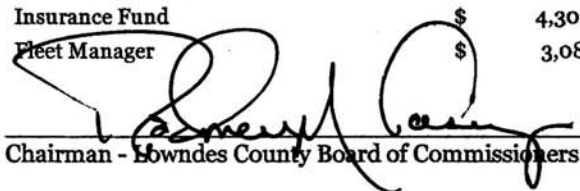
**A RESOLUTION ADOPTING THE FY 2008 BUDGET FOR
ALL FUNDS OTHER THAN THE OPERATING FUND
FOR THE LOWNDES COUNTY BOARD OF COMMISSIONERS**

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 2007-2008 Budget for funds other than the Operating Fund for Lowndes County is as follows:

	Revenues	Expenditures
Keep Lowndes/Valdosta Beautiful	\$ 50,000	\$ 60,028
Auxiliary Accounts	\$ 465,000	\$ 481,989
Sheriff's Drug Seizure	\$ 4,000	\$ -
Accommodation Excise	\$ 1,900,000	\$ 1,881,355
Jail Operations	\$ 500,000	\$ 515,934
Drug Abuse Treatment	\$ 275,000	\$ 386,980
Emergency Telephone	\$ 2,939,839	\$ 2,939,839
SPLOST 4	\$ 47,000	\$ 10,000,000
SPLOST 5	\$ 12,115,000	\$ 25,100,000
Victim Witness Fund	\$ 262,200	\$ 295,397
Water and Sewer	\$ 3,119,000	\$ 3,612,422
Landfill Fund	\$ 50,000	\$ 195,800
Street Lighting Districts	\$ 220,000	\$ 210,000
Sanitation	\$ 1,343,608	\$ 1,343,608
Equipment Maintenance	\$ 610,521	\$ 525,576
Insurance Fund	\$ 4,300,000	\$ 4,300,000
Fleet Manager	\$ 3,089,390	\$ 3,687,600



 Chairman - Lowndes County Board of Commissioners

ATTEST: K. Paige Deeks

DATE: 6/26/07

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 documents 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 Budgets** – This section provides the reader with information about each fund, broken down by department and includes goals and objective for each governmental unit as well as performance measures.
- **Appendices** – This section provides supplemental 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 improvements and staffing.

A Brief History of Lowndes County

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

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 1850s, 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 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 operations, 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 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 Georgia 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 28, 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

Population, Incorporated Cities (2000)

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

Age Comparison (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 graduate, 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 building, 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
Assault	126	124	116	89	100
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	- 1 st and 2 nd
State Congressional Districts	- 174 th , 175 th and 176 th
State Senate Districts	- 8 th

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
2006	2,262,662	5,656,656
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

Principle Property Tax Payers, 2006

Archer Daniels Midland
 Packaging Corporation of America
 The Langdale Company
 Georgia Power Company
 Wild Adventures
 Lowe's Distribution Center
 Bellsouth Telecommunications
 South Georgia Pecan Company
 Colquitt Electric Membership
 Firstline Corporation

Principle Employers, 2006

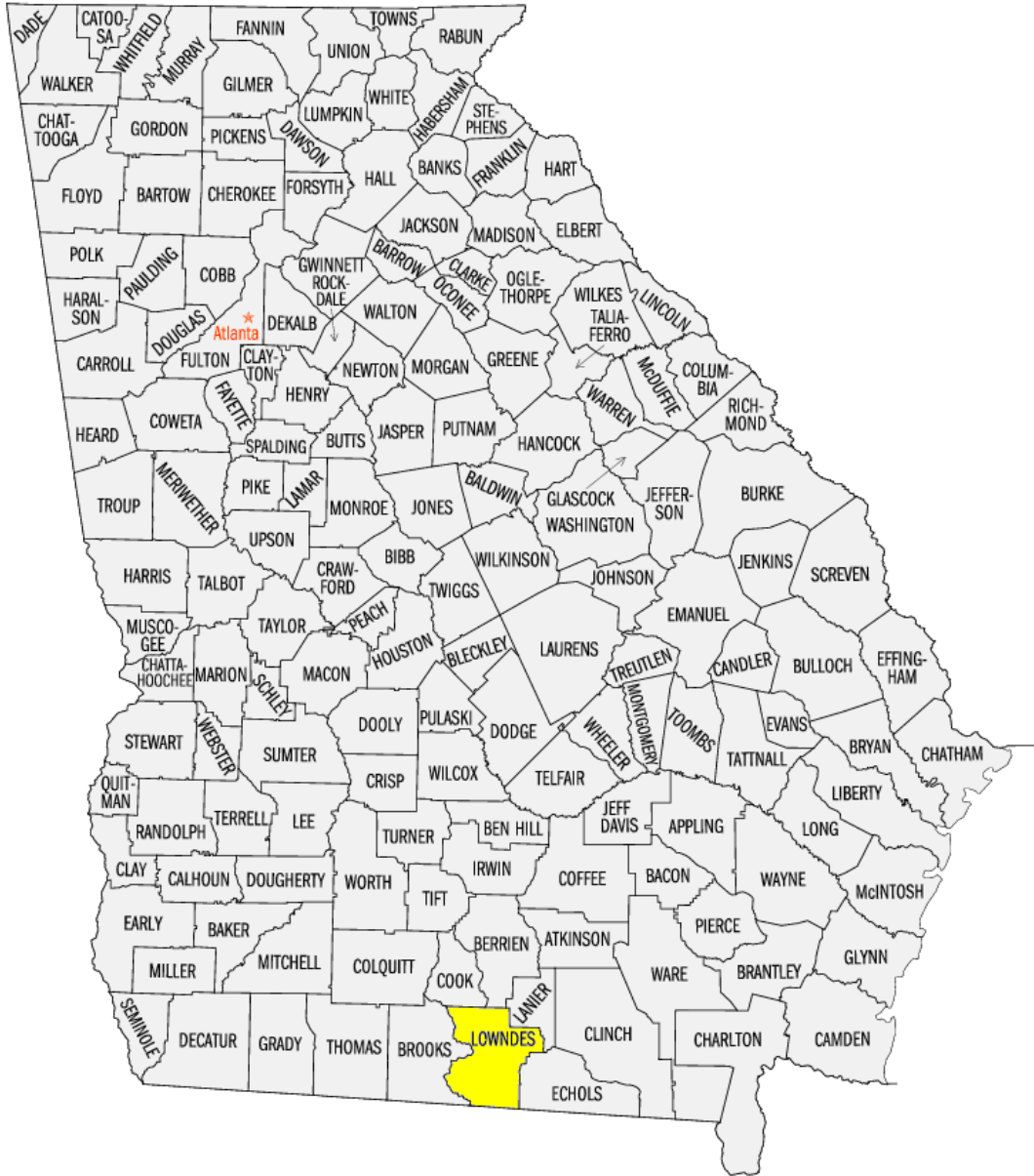
Moody Air Force Base
 South Georgia Medical Center
 Valdosta State University
 Lowndes County School System
 Lowe's Distribution Center
 Valdosta City School System
 Wal-Mart
 City of Valdosta
 Langdale Forest Products
 Convergys Corporation

Millage Rate, 2006

-

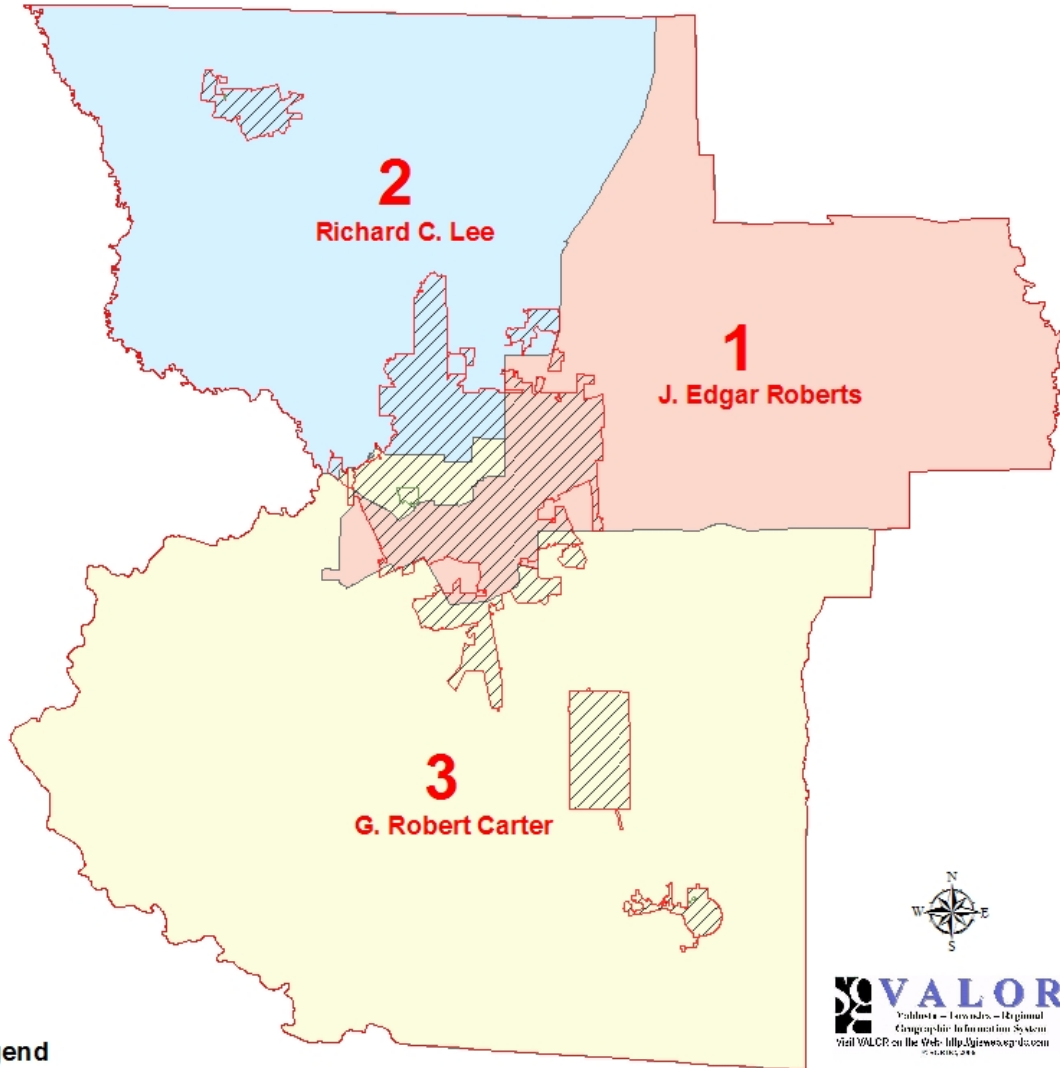
8.86 mills

Georgia Map



Commission District Map

Greater Lowndes County Commission Districts 2006



Legend

District

- 1. J. Edgar Roberts
- 2. Richard C. Lee
- 3. G. Robert Carter


Municipalities

- Dasher; Hahira; Lake Park; Remerton; Valdosta
- County





Valdosta - Lowndes - Regional
 Geographic Information System
 Visit VALOR on the Web: <http://www.sgrdc.com>



NOTICE: The information contained on this map represents the best available data at the time of creation of this map. This map was compiled from multiple sources and field inspections. Although every effort has been made to eliminate errors, this map cannot be absolutely error free due to the dynamic nature of the map. This map is a GRAPHIC REPRESENTATION of the VALOR GIS database. Therefore, SGRDC, Lowndes County and included municipalities cannot be held responsible for misinterpretation and/or mis use of this map. Errors brought to the attention of South Georgia RDC - GIS Department may be corrected in future versions after careful consideration and verification. SGRDC-GIS Department may be reached at 229-333-5277 ext. 142.

The Budgeting Process

The annual budgeting process for the County actually begins in the early spring with the Board of Commissioners' retreat. At this meeting, the Board meets with various departments and determines the direction and goals of the County for the coming year. It is during this retreat that the Board reviews long range plans such as paving lists as well as capital improvement plans for departments. The Board meets again at mid-year to discuss progress and make necessary adjustments in organizational goals and objectives. An annual retreat is also held for department heads to review the goals and objectives set by the Board of Commissioners.

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 adoption.

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

Once the budget 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 one additional person, 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 budgets before the public hearings. 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 allows department to functionality of accessing funds throughout their budget without having to make budget adjustments throughout the year. Certain line items are excluded such as salaries and benefits, insurance and debt service. However, exclusive of those accounts, as long as the department does not go over their remaining budget, any individual line item may exceed its budget. Any amendment of the budget must be approved by the Board of Commissioners.

Budget Calendar

Manager Budget Letter	Dec. 5, 2006
Initial Budget Package	Dec. 5, 2006
ITS/Personnel Requests Due	Dec. 22, 2006
Department Budgets Due to Budget Manager	Jan. 19, 2007
Begin Budget Analysis/Input	Jan 22, 2007
Budget Package to County Manager	Feb. 1, 2007
Revenue Projections	Feb. 1, 2007
Begin Departmental Meetings	Feb. 5, 2007
Begin Outside Agency Meetings	Feb. 5, 2007
Finish Departmental Meetings	Mar. 9, 2007
Finish Outside Agency Meetings	Mar. 9, 2007
Manager Recommendations Finalized	Mar. 30, 2007
Budget to Commissioners	Apr. 9, 2007
Begin Commissioner Review & Work Sessions	Apr. 16, 2007
End Commissioner Review & Work Sessions	Apr. 20, 2007
Advertise Budget & Public Hearings	
AD	May 27, 2007
Meeting	Jun. 5, 2007
Public Meeting & Adoption Meeting	
AD	Jun. 3, 2007
Meeting	Jun. 12, 2007

Budgeting and Accounting Controls

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or good 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 department budgets contain detail by major service group (personal services, contractual services, etc.) and by line item within each major service group (salaries - regular, health insurance, life insurance, etc.) 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 includes 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 in the General Fund 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 Revenue Funds which are described below.

- **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 achievements in beautification throughout the County.
- **Sheriff's Commissary Fund** - This fund is used to account for personal items that are purchased for the benefit of inmates of the Lowndes County Jail. All proceeds are returned to the fund and are used to purchase additional items.
- **Drug Seizure 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 for promotion of tourism and economic development in Lowndes 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, Airport Authority and Arts Commission.
- **Jail Operations** - The Jail fund accounts for 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 the 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 operation 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, an 800 MHz radio system used by all emergency services in Lowndes County. The fund is supported by surcharges, user charges and the County's General Fund.
- **SPLOST III** – This fund accounts for the County's third 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.
- **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. Collections for this tax began in calendar year 2003 and continue through December 2007. The next SPLOST will be voted on in September 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 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 expenses related to the County's utility system which includes water and sewer services. Revenues primarily come from user charges and are expensed for administration of the department as well as water and sewer operations.

Fund Structure and Basis of Accounting

- **Landfill** – This fund accounts for all activities relating to the County's landfill services. In prior years, revenues came from the Solid Waste Host Fee. Expenses relate to methane monitoring and an allocation to the KLVB program. Monies are also set aside annually for post-closure care.
- **Tax Lighting Districts** – This fund accounts for the special tax lighting districts in Lowndes County. Districts are created by covenant or petition and property owners are assessed a fee on their property tax bill for basic or decorative lighting.
- **Sanitation** – Previously accounted for in the General Fund, the Sanitation Fund was set up to account for the County's solid waste management program. The fund is supported by the solid waste host fee and by user charges for recycling and collection services.

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

- **Equipment Maintenance Fund** – This fund accounts for all maintenance for all County vehicles and equipment. Revenues are received from the Fleet Manager Fund 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 includes 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 annually to this fund for use of the vehicles and equipment and the fund then pays the Equipment Maintenance Fund for maintenance charges. This fund also pays all debt service on vehicles and equipment.

LODAC Georgia Bar – This fund accounts for the monies granted to LODAC from the Georgia Bar Association for operation of their program centers. These funds are accounted for and budgeted for on a modified accrual basis.

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 services not carried forward."

Special, one-time revenues shall be used to purchase non-recurring items and shall not be used to support long-term operations. Special revenue funds are limited to the mandates of the funding source and are not to be used to subsidize other funds unless specifically allowable under the program regulations.

Annual budgets shall be adopted for the general fund, special revenue funds, enterprise funds and 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 for 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.

Budget and Equity Reserve Policy, Con't.

Budgets for governmental fund types will be adopted on the basis of Generally Accepted Accounting Principles (GAAP) except for the recognition of outstanding encumbrances. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, the liability has been incurred and the liability will be liquidated with current resources. All outstanding encumbrances are charged as expenditures to the budget appropriation in the year initially encumbered.

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

The County shall include an amount in the General Fund for unforeseen operating expenditures. This contingency appropriation shall be approximately 1.5% of the operating budget or \$300,000, whichever is less.

The County shall maintain a system of budgetary controls 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.

Budget and Equity Reserve Policy, Con't.

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 the public hearings 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.

Accounting, Auditing and Financial Reporting Policy

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

The County shall establish and maintain high standards of accounting practices. Those standards shall conform to Generally Accepted accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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 a Comprehensive Annual Financial Report. Once audited, this report shall be made available to elected officials, other agencies, creditors and citizens upon request.

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

The County may use the competitive bid process for 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.

Capital Improvement Plan Policy

A capital improvement plan (CIP) is a long range plan of purchasing, constructing and maintaining the County's capital assets. A capital budget is the portion of the operating budget that funds capital costs. To effectively manage debt and project cash flows, the County shall strive to maintain a CIP for a five year period. As resources are available, the most current year of CIP will be incorporated into the current year's 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 \$5,000 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 projects 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.

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.

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;

Investment Policy, Con't.

- Proof of State of Georgia registration;
- Completed broker/dealer questionnaire;
- Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

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.

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 ensures 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.

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.

Debt Management Policy, Con't.

Revenue-secured debt may be used to fulfil 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 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.

Debt Management Policy, Con't.

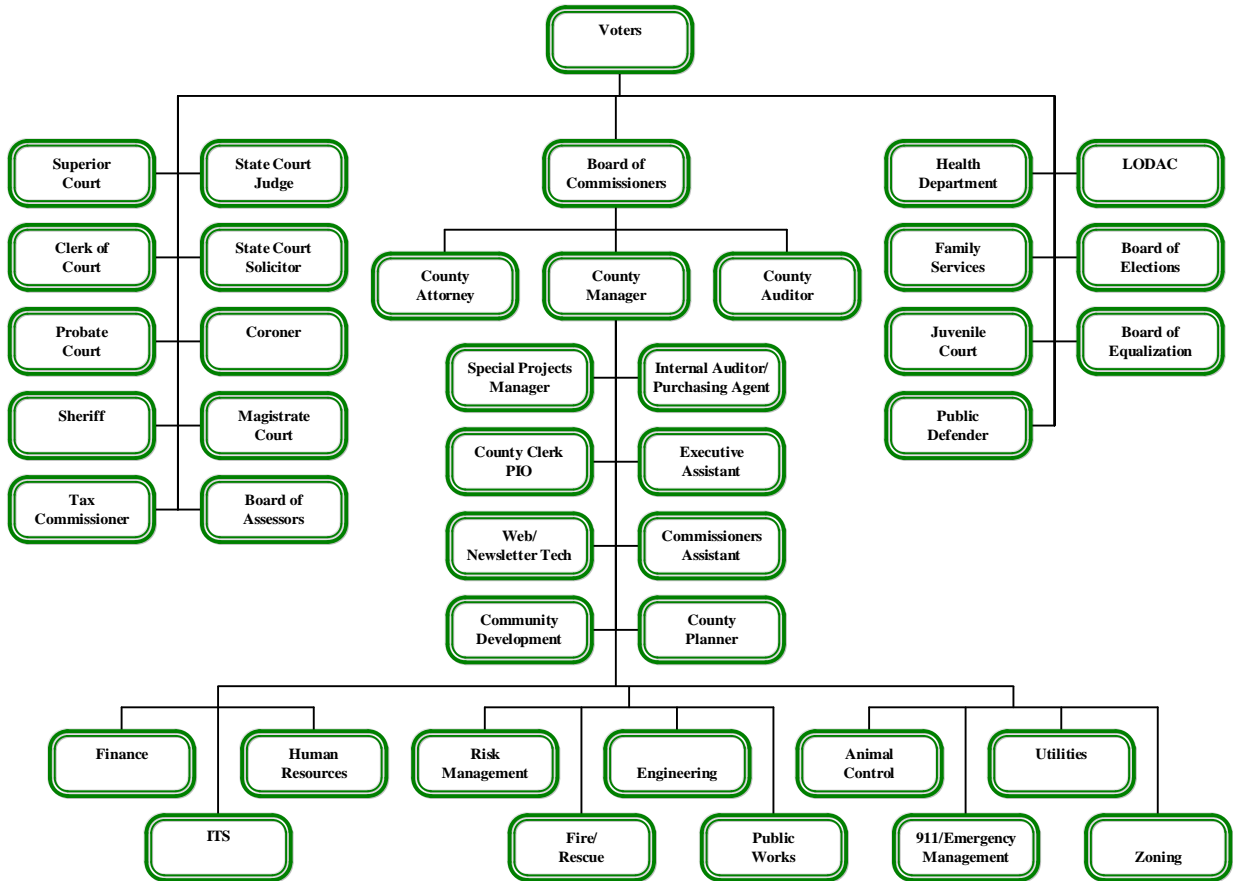
Short-term Debt and Interim Financing

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



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Financial Summary (in thousands)

Financial Plan	Governmental Types		Business Types		Total FY 2008	Total FY 2007
	General Fund	Special Revenue	Enterprise Fund	Internal Service		
Revenues						
Taxes	39,932.7	13,900.0	-	-	53,832.7	58,780.0
Licenses & Permits	160.0	-	-	-	160.0	140.0
Intergovernmental	1,243.0	700.6	-	-	1,943.6	1,973.9
Charges for Service	1,631.4	1,915.0	3,697.6	4,310.5	11,554.6	11,128.5
Fines & Forfeitures	1,550.0	971.5	-	-	2,521.5	3,531.5
Investment Income	200.0	166.0	-	-	366.0	326.0
Miscellaneous	612.5	270.0	-	3,677.4	4,559.9	4,211.3
Total Revenues	\$ 45,329.6	\$ 17,923.1	\$ 3,697.6	\$ 7,987.9	\$ 74,938.2	\$ 80,091.2
Expenditures						
General Government	8,573.4	1,881.4	-	4,300.0	14,754.8	13,680.9
Judicial	5,759.6	295.4	-	-	6,055.0	6,174.0
Public Safety	18,921.4	3,937.8	-	-	22,859.2	21,997.5
Public Works	5,351.5	35,100.0	5,324.8	2,380.6	48,156.9	46,163.1
Health & Welfare	922.5	447.0	-	-	1,369.5	982.4
Culture & Recreation	4,618.8	-	-	-	4,618.8	4,995.1
Housing & Development	572.5	-	-	-	572.5	516.9
Total Expenditures	\$ 44,719.7	\$ 41,661.5	\$ 5,324.8	\$ 6,680.6	\$ 98,386.6	\$ 94,509.9
Excess (Deficit) of Revenues Over Expenditures	\$ 609.9	\$ (23,738.4)	\$ (1,627.2)	\$ 1,307.3	\$ (23,448.4)	\$ (14,418.7)
Non-Operating Revenues & Expenses						
Water/Sewer	-	-	373.0	-	373.0	291.5
Landfill	-	-	50.0	-	50.0	600.0
Sanitation	-	-	575.0	-	575.0	-
Self Insurance	-	-	-	2.0	2.0	2.00
Fleet Manager	-	-	-	(1,822.6)	(1,822.6)	(972.8)
Other Financing Sources & Uses						
Surplus Sales	25.0	-	-	-	25.0	25.0
Transfers In	-	634.9	-	-	634.9	535.5
Transfers Out	(634.9)	-	-	-	(634.9)	(535.5)
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ -	\$ (23,103.5)	\$ (629.2)	\$ (513.3)	\$ (24,246.0)	\$ (14,473.0)

Summary of Revenues by Fund & Source
(in thousands)

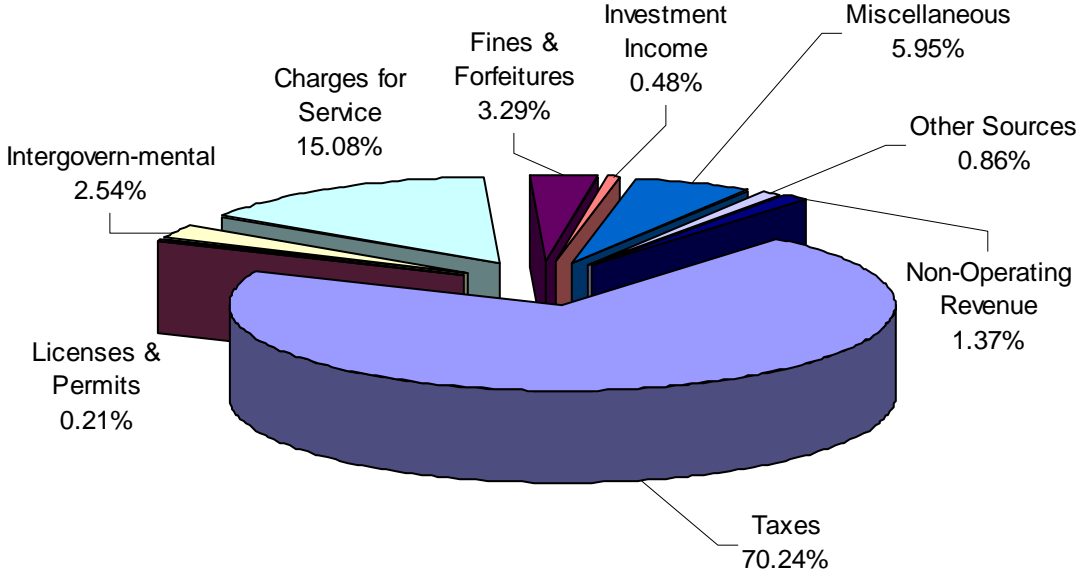
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Change
General Fund						
Taxes	36,019.4	36,085.0	33,416.7	36,085.0	39,932.7	10.66%
Licenses & Permits	136.1	140.0	170.1	140.0	160.0	14.29%
Intergovernmental	2,722.0	1,243.0	1,185.4	1,243.0	1,243.0	0.00%
Charges for Service	1,751.3	2,312.0	1,365.3	2,312.0	1,631.4	-29.44%
Fines & Forfeitures	1,554.1	2,450.0	1,199.6	2,450.0	1,550.0	-36.73%
Investment Income	126.3	150.0	208.1	150.0	200.0	33.33%
Miscellaneous	533.2	712.5	571.7	712.5	612.5	-14.04%
Other Sources	325.0	25.0	-	25.0	25.0	0.00%
Total General Fund	\$ 43,167.3	\$ 43,117.5	\$38,116.9	\$43,117.5	\$ 45,354.6	5.19%
Special Revenues Funds						
KLVB						
Intergovernmental	50.0	50.00	45.8	50.00	50.0	0.00%
Miscellaneous	2.0	-	2.2	-	-	0.00%
Other Sources	0.2	-	0.4	-	-	0.00%
Total KLVB	\$ 52.2	\$ 50.00	\$ 48.4	\$ 50.0	\$ 50.0	0.00%
Sheriff' Commissary						
Charges for Service	264.8	215.0	224.8	215.0	215.0	0.00%
Miscellaneous	292.1	250.0	252.0	250.0	250.0	0.00%
Total Sheriff's Commissary	\$ 556.9	\$ 465.0	\$ 476.8	\$ 465.0	\$ 465.0	0.00%
Sheriff's Drug Seizures						
Fines & Forfeitures	683.5	-	11.2	-	-	0.00%
Investment Income	30.4	4.0	1.7	4.0	4.0	0.00%
Total Drug Seizures	\$ 713.9	\$ 4.0	\$ 12.9	\$ 4.0	\$ 4.0	0.00%
Accommodation Excise Tax						
Taxes	1,828.5	1,850.0	1,469.9	1,850.0	1,900.0	2.70%
Total Accommodation Tax	\$ 1,828.5	\$ 1,850.0	\$ 1,469.9	\$ 1,850.0	\$ 1,900.0	2.70%
Jail Operations						
Fines & Forfeitures	496.7	500.0	410.5	500.0	500.0	0.00%
Total Jail Operations	\$ 496.7	\$ 500.0	\$ 410.5	\$ 500.0	\$ 500.0	0.00%
Drug Abuse Treatment						
Intergovernmental	25.3	-	-	-	-	0.00%
Fines & Forfeitures	227.7	385.0	229.7	385.0	275.0	-28.57%
Total Drug Abuse Trmt.	\$ 253.0	\$ 385.0	\$ 229.7	\$ 385.0	\$ 275.0	-28.57%
911 Emergency Telecom.						
Intergovernmental	408.3	510.2	203.6	510.2	584.9	14.64%
Charges for Service	1,714.9	1,505.0	1,428.2	1,505.0	1,700.0	12.96%
Investment Income	10.2	10.0	0.1	10.0	-	-100.00%
Miscellaneous	20.9	20.0	19.2	20.0	20.0	0.00%
Other Sources	561.0	485.5	-	485.5	634.9	30.78%
Total 911 Telecom.	\$ 2,715.3	\$ 2,530.7	\$ 1,651.1	\$ 2,530.7	\$ 2,939.8	16.17%
SPLOST III						
Investment Income	0.1	-	0.1	-	-	0.00%
Total SPLOST III	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	0.00%

Summary of Revenues by Fund & Source
(in thousands)

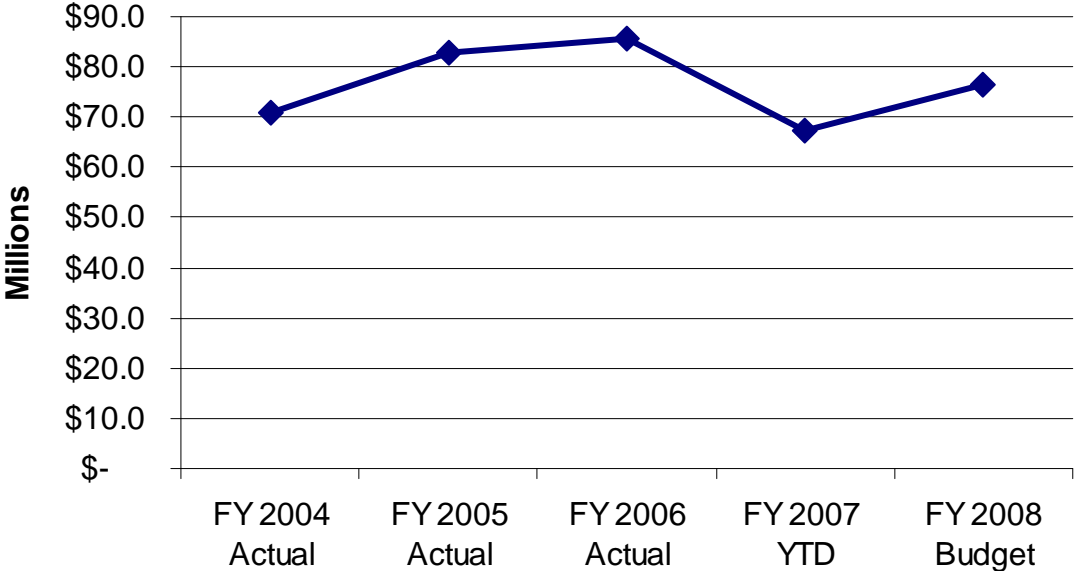
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Change
SPLOST IV						
Intergovernmental	-	-	2.7	-	-	0.00%
Investment Income	217.3	47.0	88.8	47.0	47.0	0.00%
Total SPLOST IV	\$ 217.3	\$ 47.0	\$ 91.5	\$ 47.0	\$ 47.0	0.00%
SPLOST V						
Taxes	22,067.5	21,000.00	14,629.5	21,000.0	12,000.0	-42.88%
Intergovernmental	8.0	-	453.9	-	-	0.00%
Investment Income	164.7	115.0	155.7	115.0	115.0	0.00%
Total SPLOST V	\$ 22,240.3	\$ 21,115.0	\$15,239.1	\$21,115.0	\$ 12,115.0	-42.62%
Victim/Witness						
Intergovernmental	20.5	65.7	61.3	65.7	65.7	0.00%
Fines & Forfeitures	130.4	196.5	202.7	196.5	196.5	0.00%
Total Victim/Witness	\$ 150.9	\$ 262.2	\$ 264.0	\$ 262.2	\$ 262.2	0.00%
Total Special Revenue Funds	\$ 29,225.1	\$ 27,208.9	\$19,894.0	\$27,208.9	\$ 18,558.0	-31.79%
Enterprise Funds						
Water/Sewer						
Charges for Service	2,826.8	2,409.0	2,478.8	2,409.0	2,709.0	12.45%
Non-Operating Revenues	2,604.0	328.5	500.3	328.5	410.0	24.81%
Total Water/Sewer	\$ 5,430.8	\$ 2,737.5	\$ 2,979.1	\$ 2,737.5	\$ 3,119.0	13.94%
Landfill						
Non-Operating Revenues	642.4	600.0	50.0	600.0	50.0	-91.67%
Total Landfill	\$ 642.4	\$ 600.0	\$ 50.0	\$ 600.0	\$ 50.0	-91.67%
Street Lighting						
Charges for Service	156.2	180.0	159.5	220.0	220.0	22.22%
Total Street Lighting	\$ 156.2	\$ 180.0	\$ 159.5	\$ 220.0	\$ 220.0	22.22%
Sanitation						
Charges for Service	-	-	34.4	-	768.6	100.00%
Non-Operating Revenues	-	-	372.0	-	575.0	100.00%
Total Sanitation	\$ -	\$ -	\$ 406.4	\$ -	\$ 1,343.6	100.00%
Total Enterprise Funds	\$ 6,229.4	\$ 3,517.5	\$ 3,595.0	\$3,557.5	\$ 4,732.6	34.54%
Internal Service Funds						
Equipment Maintenance						
Charges for Service	334.3	610.5	322.4	610.5	610.5	0.00%
Total Equipment Maintenance	\$ 334.3	\$ 610.5	\$ 322.4	\$ 610.5	\$ 610.5	0.00%
Self Insurance						
Charges for Service	3,209.9	3,700.0	1,944.1	3,700.0	3,700.0	0.00%
Investment Income	-	-	32.8	-	-	0.00%
Miscellaneous	616.4	598.0	949.9	598.0	598.0	0.00%
Non-Operating Revenues	29.9	2.0	-	2.0	2.0	0.00%
Total Self Insurance	\$ 3,856.2	\$ 4,300.0	\$ 2,926.8	\$ 4,300.0	\$ 4,300.0	0.00%
Fleet Manager						
Miscellaneous	2,649.1	2,827.8	2,356.5	2,827.8	3,079.4	8.90%
Non-Operating Revenues	10.2	10.0	1.7	10.0	10.0	0.00%
Total Fleet Manager	\$ 2,659.4	\$ 2,837.8	\$ 2,358.2	\$ 2,837.8	\$ 3,089.4	8.87%
Total Internal Service Funds	\$ 6,849.8	\$ 7,748.3	\$ 5,607.4	\$ 7,748.3	\$ 7,999.9	3.25%
Total Revenues	\$ 85,471.6	\$ 81,592.2	\$67,213.3	\$81,632.2	\$ 76,645.1	-6.06%

Revenue Charts

All Funds Revenues by Source



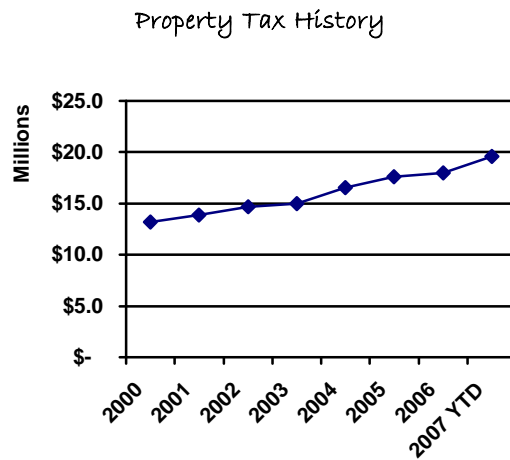
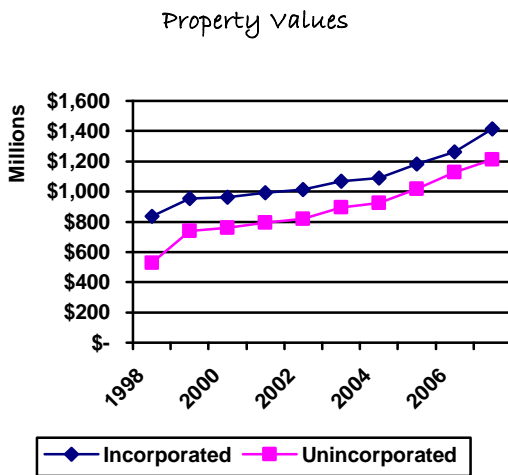
All Funds Revenue History



Revenue Sources and Assumptions

Taxes:

Property Tax: Based on historical growth factors and assumptions regarding collection rates, the Budget Committee elects to budget for a growth in the digest of 3.00% to 3.50% annually. These factors are applied to the digest numbers advertised in the prior year to determine the tax revenues for property taxes, motor vehicles and mobile homes.



Property Tax Value and Collection History (in Thousands)

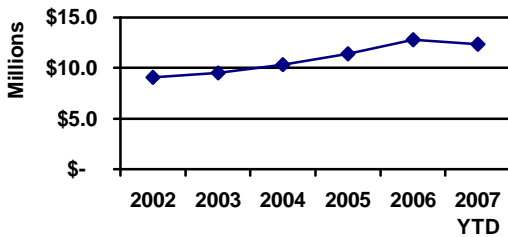
Fiscal Year	Taxable Assessed Value	Growth Rate	% Collected in Year Assessed	% Collected in other Years
1997	\$1,252,297		86.83%	99.98%
1998	1,360,992	8.68%	96.96%	99.97%
1999	1,450,143	6.55%	97.40%	99.98%
2000	1,692,528	16.71%	93.81%	99.97%
2001	1,722,721	1.78%	97.08%	99.86%
2002	1,786,235	3.69%	96.95%	99.81%
2003	1,831,103	2.51%	95.02%	99.78%
2004	1,960,175	7.05%	97.21%	99.84%
2005	2,015,862	2.84%	98.46%	99.43%
2006	2,262,662	12.24%	97.57%	99.57%

Revenue Sources and Assumptions

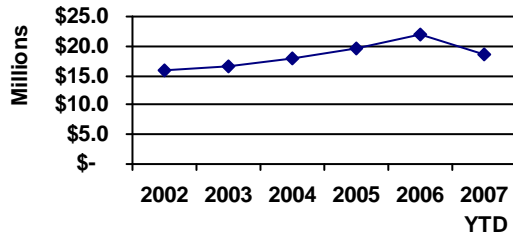
Local Option Sales Tax: This 1% tax on all retail sales is collected by the Georgia Department of Revenue and remitted to each government monthly. Unlike most governments, Lowndes County reserves the current year's tax for property tax relief and recognizes the prior year's collections as revenue. Lowndes County budgets for this tax based on historical growth projections. Each ten years, in the second year following the census, the local governments must renegotiate the allocation of Local Option Sales Tax. Two months of collection remain for FY 2007.

Special Purpose Local Option Sales Tax: This 1% tax on all 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 and in accordance with the agreed upon allocations. Lowndes County uses historic growth to budget for this revenue. Two months of collection remain for FY 2007.

LOST History



SPLOST History



Sales Tax Allocations



Local Option Sales Tax - Property Tax Relief



Education Special Purpose Local Option Sales Tax



Special Purpose Local Option Sales Tax

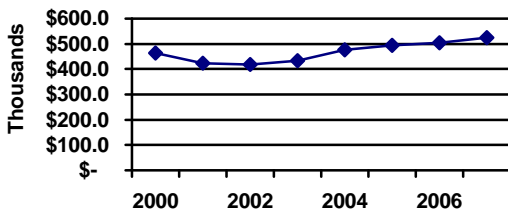


State of Georgia

Revenue Sources and Assumptions

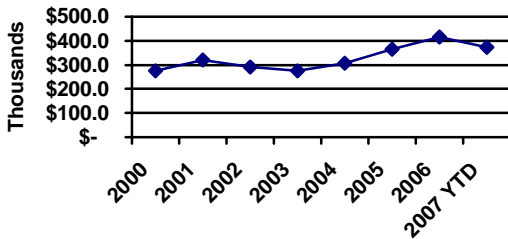
Alcoholic Beverage Excise Tax: This is a tax on the sale of alcoholic beverages in unincorporated Lowndes County. Budgeting for this item is based on historic data.

Alcoholic Beverage Tax History



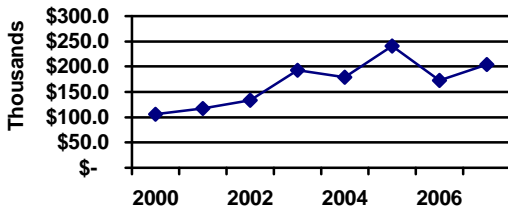
Occupational Tax (Business License): This tax is for registration of businesses in unincorporated Lowndes County. The tax is based on the gross receipts of the business for the year and on profitability ratios for the type of business. The registration is valid from June 30 to May 31. This item is budgeted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

Occupational Tax History



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.

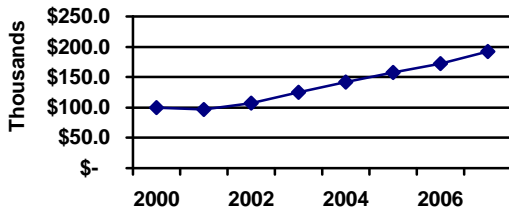
Franchise Tax History



Revenue Sources and Assumptions

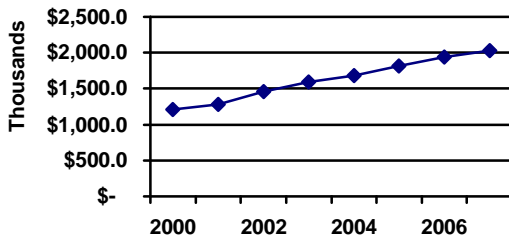
Financial Institution: This tax is imposed on financial institutions operating in unincorporated Lowndes County. This tax is budgeted based on historical data.

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. The tax is used to fund fire protection in unincorporated Lowndes County.

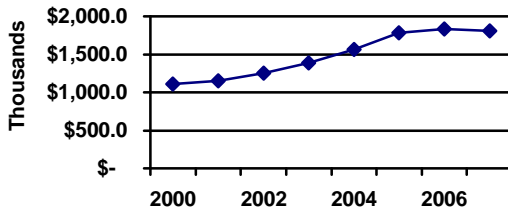
Insurance Premium Tax History



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 to fund the promotion of tourism in Lowndes County. By statute, 40% goes to the Tourism Authority. The remaining funds are used to fund the Conference Center, Airport Authority and Arts Commission.

Accommodation Excise Tax History



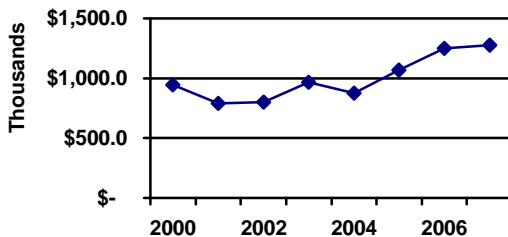
Licenses and Permits:

Alcoholic Beverage: Lowndes County requires that businesses that engage in the sale of alcoholic beverages to purchase a license annually. The license fees were adjusted during Fiscal Year 2006 and again in FY 2007 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 inmate 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

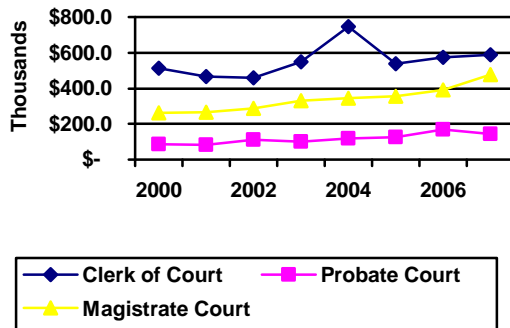


Revenue Sources and Assumptions

Public Safety Radio System Fees: The 800 MHz radio system provides communication for all local emergency services as well as other public safety divisions including Public Works, Engineering and utilities. User fees are for recurring costs of the system and are budgeted to cover 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 charge court fees for the various filing fees and services they provide. The budgets for these items are based on historical trends.



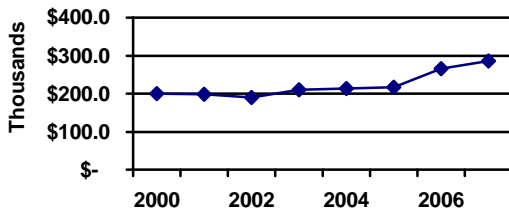
Engineering - SPLOST: This revenue line item represents to the General Fund from SPLOST funds available for the work done by the Engineering Department on SPLOST projects. This work includes road, street and bridge design as well as construction management. The County Engineer maintains data on the number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

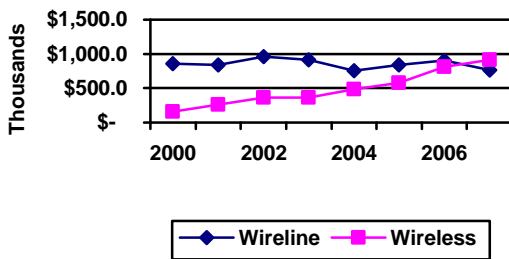
Commissary Fees: Commissary fees are collected from inmates for purchase of personal items from the Jail Commissary. These revenues are maintained in the Commissary Fund and must be allocated for inmate benefit. Commissary fees are budgeted based on historical trends.

Commissary Fee History



911 Surcharges: Providers of telephone service, 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.

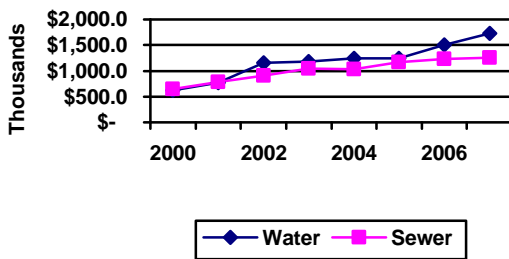
911 Surcharge History



Revenue Sources and Assumptions

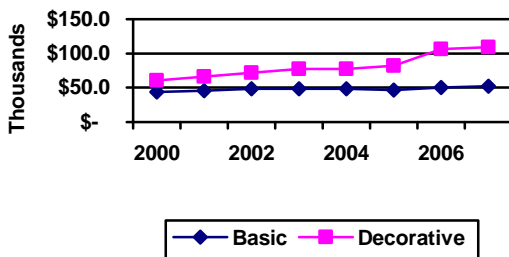
Water/Sewer User Fees: Water and Sewer customers are charged a monthly fee for the use of Lowndes County utilities based on consumption. The County had a five-year rate study in place but suspended it in the fifth year of the rate increase due to a number of factors. The County is currently conducting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

Water/Sewer Fees History



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 a 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 their property tax bill. Lowndes County is currently revising the policy and procedures for tax lighting districts. The revenues are budgeted based on historical data.

Street Lighting Fee History



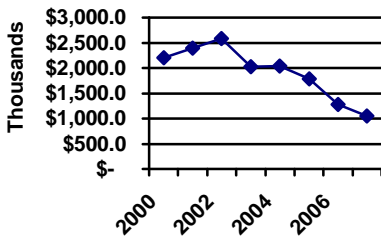
Motor Services: Motor service fees are those used to pay for the operation of the maintenance shop. Although most vehicles serviced are County owned, the shop also provides maintenance service and fuel to other local governments. Labor rates are based on current costs. The motor services fees should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

Revenue Sources and Assumptions

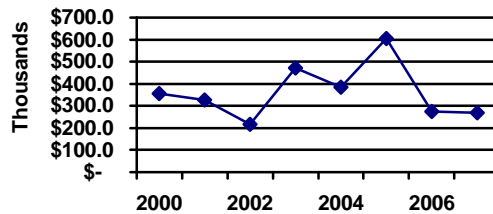
Fines and Forfeitures:

Fines and Forfeitures: Lowndes County receives monies from fines and forfeitures for the various courts and for various reasons. Although a majority of these fines, which come from State and Superior Court, 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 which is operated by the Sheriff's Office. Forfeitures are not budgeted and fines are budgeted based on historical trends.

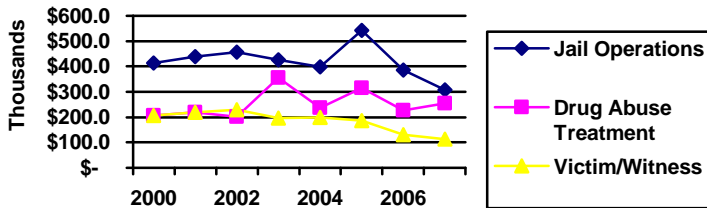
State Court Fines History



Superior Court Fines History



Fine History (Special Revenues)



Miscellaneous:

Rents: Lowndes County collects rental revenues from a number of properties. The Human Resources 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.

Revenue Sources and Assumptions

Rents, con't.: 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
(in thousands)

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Change
General Fund						
Personal Services	19,145	20,823	18,057	24,646	23,155	11.20%
Other Services & Contracts	8,024	9,537	7,959	9,850	10,268	7.67%
Supplies & Materials	1,186	1,211	1,083	1,654	1,123	-7.27%
Capital Outlay	1,971	2,139	1,123	5,868	1,479	-30.87%
Statutory	2,147	2,038	1,990	2,114	2,087	2.41%
Other	5,725	5,995	6,077	6,479	5,718	-4.63%
Debt Service	2,539	890	1,866	890	890	0.00%
Other Uses	719	486	-	486	635	30.78%
Total General Fund	\$ 41,457	\$ 43,117	\$ 38,155	\$ 51,987	\$ 45,355	5.19%
Special Revenue Funds						
KLVB						
Personal Services	39	44	39	47	48	10.42%
Other Services & Contracts	1	1	3	5	5	241.10%
Supplies & Materials	1	1	1	3	3	266.67%
Other	6	4	5	4	4	0.00%
Total KLVB	\$ 47	\$ 50	\$ 47	\$ 59	\$ 60	20.06%
Sheriff's Commissary						
Personal Services	70	77	75	82	81	5.21%
Other Services & Contracts	420	343	438	346	346	0.87%
Supplies & Materials	32	11	35	21	21	89.29%
Capital Outlay	10	-	-	-	-	0.00%
Other	22	34	34	34	34	0.00%
Total Sheriff's Commissary	\$ 554	\$ 465	\$ 582	\$ 483	\$ 482	3.65%
Sheriff's Drug Seizures						
Other Services & Contracts	4	-	-	-	-	0.00%
Supplies & Materials	46	-	14	-	-	0.00%
Capital Outlay	373	-	4	-	-	0.00%
Other	91	-	6	-	-	0.00%
Debt Service	27	-	-	-	-	0.00%
Total Drug Seizures	\$ 540	\$ -	\$ 24	\$ -	\$ -	0.00%
Accommodation Excise Tax						
Other	1,811	1,850	1,628	1,850	1,881	1.69%
Total Accommodation Tax	\$ 1,811	\$ 1,850	\$ 1,628	\$ 1,850	\$ 1,881	1.69%
Jail Operations						
Personal Services	36	37	35	40	40	7.39%
Other Services & Contracts	455	431	317	435	351	-18.40%
Supplies & Materials	159	125	160	125	125	0.00%
Capital Outlay	103	-	44	-	-	0.00%
Other	-	-	19	-	-	0.00%
Total Jail Operations	\$ 752	\$ 592	\$ 574	\$ 600	\$ 516	-12.91%
Drug Abuse Treatment						
Personal Services	268	347	273	313	335	-3.27%
Other Services & Contracts	26	34	27	35	32	-6.01%
Supplies & Materials	3	6	5	6	6	9.46%
Other	5	7	3	14	14	87.93%
Total Drug Abuse Trmt.	\$ 302	\$ 393	\$ 307	\$ 368	\$ 387	-1.85%

Summary of Expenditures by Fund and Type
(in thousands)

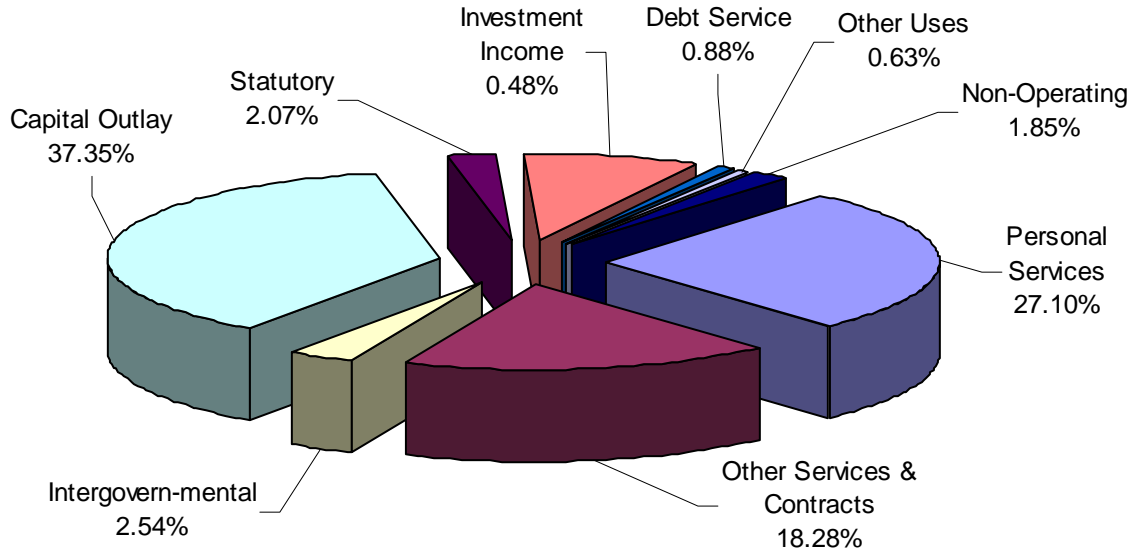
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Change
911 Emergency Telecom.						
Personal Services	1,275	1,569	1,222	1,801	1,755	11.83%
Other Services & Contracts	963	886	659	989	979	10.47%
Supplies & Materials	20	16	12	191	97	498.87%
Capital Outlay	515	41	109	99	81	97.56%
Statutory	-	-	-	1	1	100.00%
Other	25	18	9	27	26	45.14%
Total 911 Telecom.	\$ 2,797	\$ 2,531	\$ 2,011	\$ 3,109	\$ 2,940	16.17%
SPLOST III						
Other	10	-	-	-	-	0.00%
Total SPLOST III	\$ 10	\$ -	\$ -	\$ -	\$ -	0.00%
SPLOST IV						
Other Services & Contracts	8	100	-	100	100	0.00%
Capital Outlay	6,375	9,900	840	9,900	9,900	0.00%
Total Sheriff's Commissary	\$ 6,383	\$ 10,000	\$ 840	\$ 10,000	\$ 10,000	0.00%
SPLOST V						
Other Services & Contracts	282	100	51	100	100	0.00%
Capital Outlay	26,482	25,000	17,890	25,000	25,000	0.00%
Other Uses	2,052	-	-	-	-	0.00%
Total SPLOST V	\$ 28,816	\$ 25,100	\$ 17,941	\$ 25,100	\$ 25,100	0.00%
Victim/Witness						
Personal Services	59	170	55	65	65	-61.54%
Other Services & Contracts	1	4	2	4	4	-1.18%
Supplies & Materials	2	3	1	3	3	7.26%
Capital Outlay	-	1	-	5	5	354.55%
Statutory	-	2	-	2	2	-16.67%
Other	211	216	211	216	216	0.00%
Total Victim/Witness	\$ 273	\$ 396	\$ 269	\$ 295	\$ 295	-25.46%
Total Special Revenue Funds	\$ 42,286	\$ 41,378	\$ 24,223	\$ 41,865	\$ 41,662	0.69%
Enterprise Funds						
Water/Sewer						
Personal Services	580	636	559	758	691	8.62%
Other Services & Contracts	1,269	1,562	1,289	1,834	1,433	-8.25%
Supplies & Materials	198	57	166	285	285	403.48%
Capital Outlay	2,024	1,126	2,432	1,534	1,135	0.74%
Other	30	32	10	30	31	-4.05%
Debt Service	65	-	-	-	-	0.00%
Non-Operating	772	37	433	37	37	0.00%
Total Water/Sewer	\$ 4,938	\$ 3,451	\$ 4,891	\$ 4,479	\$ 3,612	4.69%
Landfill						
Other Services & Contracts	-	30	38	64	61	101.67%
Capital Outlay	4	85	33	85	85	0.00%
Statutory	462	-	-	-	-	0.00%
Other	50	50	52	50	50	0.60%
Total Landfill	\$ 516	\$ 165	\$ 122	\$ 199	\$ 196	18.67%

Summary of Expenditures by Fund and Type
(in thousands)

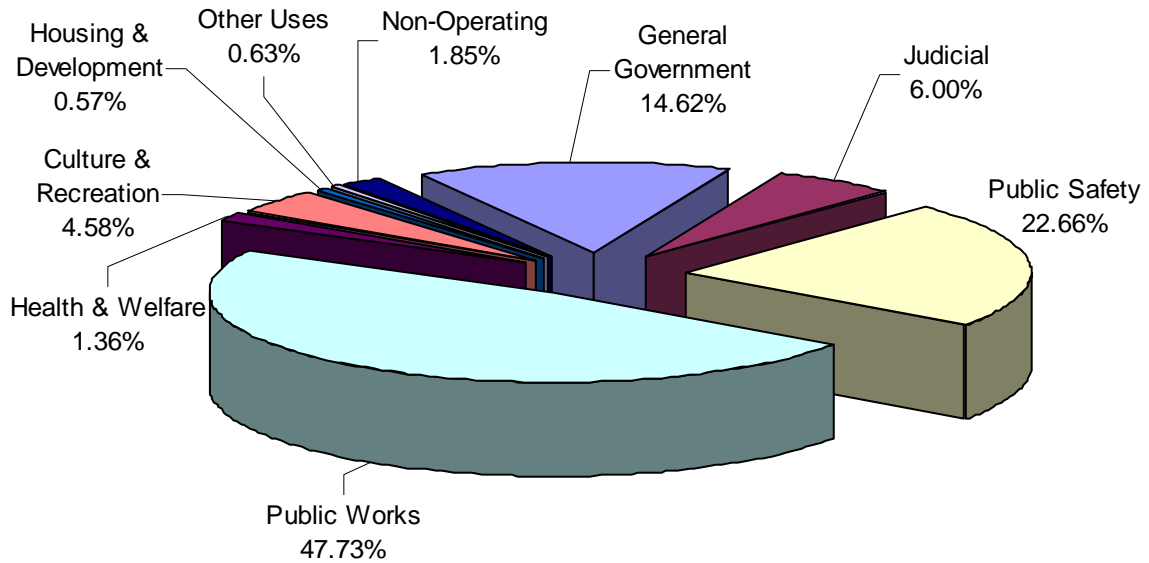
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Change
Street Lighting						
Other Services & Contracts	208	180	170	220	210	16.67%
Total Street Lighting	\$ 208	\$ 180	\$ 170	\$ 220	\$ 210	16.67%
Sanitation						
Personal Services	-	-	532	-	725	100.00%
Other Services & Contracts	-	-	117	-	193	100.00%
Supplies & Materials	-	-	-	-	97	100.00%
Capital Outlay	-	-	8	-	-	0.00%
Other	-	-	277	-	328	100.00%
Total Sanitation	\$ -	\$ -	\$ 934	\$ -	\$ 1,344	100.00%
Total Enterprise Funds	\$ 5,663	\$ 3,796	\$ 6,117	\$ 4,898	\$ 5,362	41.26%
Internal Service Funds						
Equipment Maintenance						
Personal Services	373	411	373	446	443	7.85%
Other Services & Contracts	40	155	65	80	62	-60.21%
Supplies & Materials	7	14	11	13	13	-9.19%
Capital Outlay	-	25	-	3	3	-90.00%
Other	4	6	6	6	6	3.51%
Debt Service	36	-	-	-	-	0.00%
Total Equipment Maintenance	\$ 459	\$ 611	\$ 452	\$ 547	\$ 526	-13.91%
Self Insurance	4,104	4,300	3,334	4,300	4,300	0.00%
Other Services & Contracts	\$ 4,104	\$ 4,300	\$ 3,334	\$ 4,300	\$ 4,300	0.00%
Total Self Insurance						
Fleet Manager						
Supplies & Materials	1,781	1,405	1,365	1,405	1,405	0.00%
Other	906	450	-	450	450	0.00%
Non-Operating	125	983	1,251	983	1,833	86.47%
Total Fleet Manager	\$ 2,813	\$ 2,838	\$ 2,616	\$ 2,838	\$ 3,688	29.95%
Total Internal Service Funds	\$ 7,376	\$ 7,748	\$ 6,402	\$ 7,685	\$ 8,513	9.87%
LODAC Georgia Bar						
Personal Services	1	-	-	22	-	0.00%
Other Services & Contracts	2	8	-	6	-	-100.00%
Supplies & Materials	-	3	-	3	-	-100.00%
Other	35	15	-	15	-	-100.00%
Total LODAC Georgia Bar	\$ 39	\$ 26	\$ -	\$ 46	\$ -	-100.00%
Total Expenditures	\$ 96,821	\$ 96,065	\$ 74,897	\$ 106,480	\$ 100,891	5.02%

Expenditure Charts

All Funds Expenditures by Type

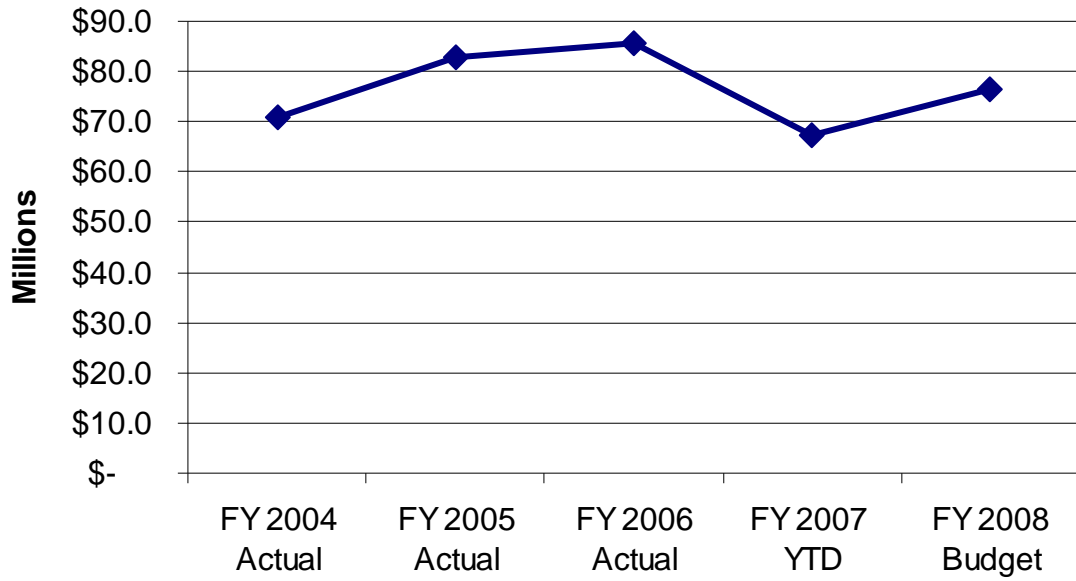


All Funds Expenditures by Function



Expenditure Charts

All Funds Revenue History



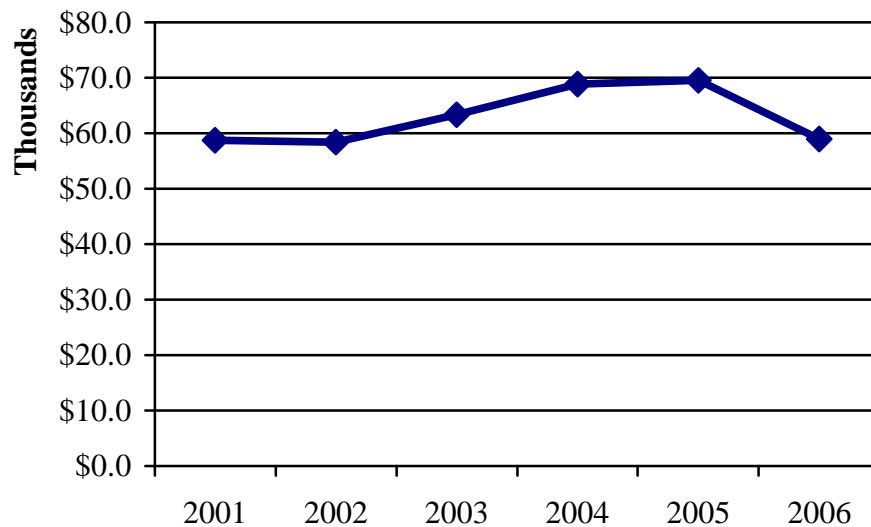
Fund Balance/Equity History
(in thousands)

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
General Fund						
Reserved	7,974.8	7,479.1	10,350.5	11,757.7	16,627.1	17,346.8
Unreserved	4,384.4	5,227.8	3,434.9	3,775.2	1,108.6	2,874.9
Total General Fund	\$ 12,359.2	\$ 12,706.9	\$13,785.4	\$15,532.6	\$ 17,735.7	\$ 20,221.8
Special Revenue Funds						
Gateway to the Gold						
Reserved	44.5	45.6	46.2	46.7	-	-
Unreserved	-	-	-	-	-	-
Total Gateway to the Gold	\$ 44.5	\$ 45.6	\$ 46.2	\$ 46.7	\$ -	\$ -
KLVB						
Reserved	42.6	51.0	55.0	58.5	108.1	113.8
Unreserved	-	-	-	-	-	-
Total KLVB	\$ 42.6	\$ 51.0	\$ 55.0	\$ 58.5	\$ 108.1	\$ 113.8
Sheriff's Commissary						
Reserved	462.8	452.6	527.7	507.8	449.8	453.2
Unreserved	-	-	-	-	-	-
Total Sheriff's Commissary	\$ 462.8	\$ 452.6	\$ 527.7	\$ 507.8	\$ 449.8	\$ 453.2
Sheriff's Drug Seizures						
Reserved	2,273.6	1,090.0	636.8	458.3	367.0	540.8
Unreserved	-	-	-	-	-	-
Total Drug Seizures	\$ 2,273.6	\$ 1,090.0	\$ 636.8	\$ 458.3	\$ 367.0	\$ 540.8
Accommodation Excise Tax						
Reserved	(347.7)	(347.7)	(525.3)	-	96.3	113.4
Unreserved	-	-	-	-	-	-
Total Accommodation Tax	\$ (347.7)	\$ (347.7)	\$ (525.3)	\$ -	\$ 96.3	\$ 113.4
SPLOST I						
Reserved	1.7	1.7	-	-	-	-
Unreserved	-	-	-	-	-	-
Total SPLOST I	\$ 1.7	\$ 1.7	\$ -	\$ -	\$ -	\$ -
Jail Operations						
Reserved	395.9	500.7	505.0	574.0	738.7	483.2
Unreserved	-	-	-	-	-	-
Total Jail Operations	\$ 395.9	\$ 500.7	\$ 505.0	\$ 574.0	\$ 738.7	\$ 483.2
Drug Abuse Treatment						
Reserved	-	-	-	-	-	-
Unreserved	225.3	112.7	88.1	(25.8)	(63.5)	(112.9)
Total Drug Abuse Trmt.	\$ 225.3	\$ 112.7	\$ 88.1	\$ (25.8)	\$ (63.5)	\$ (112.9)
911 Emergency Telecom.						
Reserved	-	-	-	-	-	-
Unreserved	590.8	1,005.1	808.5	268.5	(229.5)	(311.2)
Total 911 Telecom.	\$ 590.8	\$ 1,005.1	\$ 808.5	\$ 268.5	\$ (229.5)	\$ (311.2)
SPLOST II						
Reserved	2,142.9	275.4	274.8	279.1	52.6	-
Unreserved	-	-	-	-	-	-
Total SPLOST II	\$ 2,142.9	\$ 275.4	\$ 274.8	\$ 279.1	\$ 52.6	\$ -
SPLOST IV						
Reserved	22,735.6	24,293.3	22,317.1	15,406.7	9,280.3	3,114.4
Unreserved	-	-	-	-	-	-
Total SPLOST IV	\$ 22,735.6	\$ 24,293.3	\$22,317.1	\$15,406.7	\$ 9,280.3	\$ 3,114.4

Fund Balance/Equity History (in thousands)

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
SPLOST V						
Reserved	-	-	7,785.5	18,949.6	20,139.0	13,563.5
Unreserved	-	-	-	-	0	-
Total SPLOST V	\$ -	\$ -	\$ 7,785.5	\$18,946.6	\$ 20,139.0	\$ 13,563.5
Victim/Witness						
Reserved	178.4	199.2	133.6	105.4	28.8	-
Unreserved	-	-	-	-	-	(81.2)
Total Victim/Witness	\$ 178.4	\$ 199.2	\$ 133.6	\$ 105.4	\$ 28.8	\$ (81.2)
Total Special Revenue	\$ 28,746.4	\$ 27,679.6	\$32,656.0	\$36,628.8	\$ 30,967.6	\$ 17,876.9
Enterprise Funds						
Water/Sewer	15,601.6	16,259.2	16,062.5	16,369.3	19,446.4	19,938.9
Landfill	(324.2)	(49.1)	50.6	771.8	914.9	1,041.4
Street Lighting	-	(5.8)	(15.1)	(41.3)	(89.9)	(142.2)
Total Enterprise Funds	\$ 15,277.4	\$ 16,204.3	\$16,098.1	\$17,099.8	\$ 20,271.4	\$ 20,838.1
Internal Service Funds						
Equipment Maintenance	-	-	(104.5)	(190.0)	57.1	(67.9)
Self Insurance	721.8	179.4	(571.9)	(1,233.8)	173.6	(74.7)
Fleet Manger	1,649.9	1,649.9	1,441.5	969.6	358.1	204.8
Total Internal Service	\$ 2,371.7	\$ 1,829.3	\$ 765.1	\$ (454.2)	\$ 588.8	\$ 62.3
Fund Balance/Equity	\$ 58,754.7	\$ 58,420.1	\$63,304.6	\$68,807.0	\$ 69,563.5	\$ 58,999.1

Fund Balance/Equity History



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 Bldg.	1994	Variable	\$ 3,850,000	2014
Capital Lease	Equipment	2003	2.42%	\$ 216,816	2006
Capital Lease	Equipment	2003	2.85%	\$ 1,016,675	2007
Capital Lease	Equipment	2003	2.81%	\$ 624,000	2008
Capital Lease	Equipment	2003	3.22%	\$ 400,000	2010
Capital Lease	Equipment	2004	3.20%	\$ 356,000	2007
Capital Lease	Equipment	2004	3.37%	\$ 1,364,570	2008
Capital Lease	Equipment	2004	3.47%	\$ 153,078	2009
Capital Lease	Equipment	2004	3.88%	\$ 165,000	2011
Capital Lease	Equipment	2005	2.94%	\$ 206,700	2008
Capital Lease	Equipment	2005	3.08%	\$ 1,621,083	2009
Capital Lease	Equipment	2005	3.20%	\$ 585,100	2010
Business Activities					
Revenue Bonds	W/S Capital Improvement	2006	Variable	\$ 12,500,000	2025
GEFA Loans	W/S Capital Improvement	1999	4.76%	\$ 1,120,314	2019
GEFA Loans	W/S Capital Improvement	2001	5.08%	\$ 2,969,394	2021
GEFA Loans	W/S Capital Improvement	2003	4.00%	\$ 1,484,459	2023
GEFA Loans	W/S Capital Improvement	2003	4.00%	\$ 777,156	2023

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
2007	2,356,931	765,388	450,000	521,794	1,582,432	205,585
2008	2,038,537	697,267	460,000	508,294	3,000,605	142,169
2009	1,522,793	640,732	475,000	494,494	-	-
2010	1,102,769	596,160	490,000	479,056	-	-
2011	946,387	559,718	510,000	461,906	-	-
2012-2016	4,520,000	2,232,919	2,830,000	2,018,133	-	-
2017-2021	4,425,000	1,358,006	3,470,000	1,376,700	-	-
2022-2024	3,180,000	285,570	3,440,000	440,500	-	-
Total	\$ 20,092,417	\$ 7,135,760	\$ 12,125,000	\$ 6,300,877	\$ 4,583,037	\$ 347,754

The Judicial/Admin Complex and the Human Resource Building are accounted for in the General Fund. All other capital leases are in the Equipment Maintenance Fund. All business activity debt is in the Water/Sewer Fund.

Calculation of Legal Debt Limits

	Capital Leases		Capital Leases-Debt Service Requirements
Assessed Value	2,263,344,025	General Fund Budget	45,354,586
Legal Debt Limit	26,233,440	Legal Debt Limit	4,535,459
Balance, June 30, 2006	20,092,417	Balance, June 30, 2006	3,122,319
Debt Margin	\$6,141,023	Debt Margin	\$1,413,140

Capital Improvements

Department	Amount	Description
General Fund		
Various	\$ 265,305	Replacement computer equip.
Various	\$ 15,400	Printers and copiers
Various	\$ 55,200	HVACs and roof repairs
Board of Elections	\$ 118,000	Voting machines
ITS	\$ 104,000	SAN solution
ITS	\$ 47,500	Redundant SQL server
ITS	\$ 22,000	VOIP Intercom system
ITS	\$ 135,000	Replace Core Network
General Facilities	\$ 119,000	Administrative Software
Facilities Maint. HR Building	\$ 10,600	Replace compressors
Facilities Maint. Civic Center	\$ 10,700	Paint, Restroom repair, Cattle gate
Facilities Maint. Gov't Bld.	\$ 26,500	Temperature control system
Engineering	\$ 5,000	Furniture replacement
Engineering	\$ 13,000	2 GPS systems
Clerk of Court	\$ 6,000	Storage units
Magistrate Court	\$ 20,000	Video conference equip.
Fire/Rescue	\$ 200,000	Construction of Warehouse
Animal Control	\$ 50,300	Construction of add'l kennels
Public Works - Rd. Maint.	\$ 24,000	Trailer
Public Works - Rd. Const.	\$ 140,000	2 Motor graders net of buyback
Traffic Lighting	\$ 8,000	Traffic counters
Zoning	\$ 4,500	Furniture/Computer equip.
Special Revenue Funds		
911 Center	\$ 40,000	UPS system
911 Center	\$ 41,000	CAD Mapping Software
Victim/Witness	\$ 5,000	Replacement computer equip.
Enterprise Funds		
Water/Sewer - Admin	\$ 4,800	Replacement Computer equip.
Water/Sewer - Admin	\$ 40,000	Heavy duty truck
Water/Sewer - Admin	\$ 20,000	Bailer for spray field
Landfill	\$ 85,000	Monitoring system for Landfill
Internal Service Funds		
Maintenance Shop	\$	
Fleet Manager	\$ 2,048,000	Replacement of vehicles and equipment under a master lease agreement

Capital Improvements

Discussion:

There are a number of items budgeted under each division per request to meet basic capital needs.

- It is the recommendation of ITS and the informal policy of Lowndes County to replace one-third (1/3) of the computer fleet in each department annually.
- In the Board of Elections, requirements of the State of Georgia dictate the number of machines that must be available based on population and wait time.
- The Public Works Division has been in the process of implementing a capital improvement plan for buildings, roads and equipment that dictates replacement of HVAC units (Heating, Ventilation and Air Conditioning) and roof repairs.
- A committee was formed to evaluate the condition of the Lowndes County Civic Center and come up with a plan for improvement to that facility.
- The Magistrate Court plans to install video conference equipment to allow offenders to appear before the judge via closed circuit television. This would allow the offender to appear before the judge earlier than the current method.
- With the improvements and growth in the Fire/Rescue Division, it has become necessary to construct a warehouse to inventory and control supplies and materials on hand. This warehouse will be located behind the Fire Headquarters.
- Because of increased volume, the Animal Control Division needs to expand by at least 20 dog kennels.
- The Public Works Division has 2 motor graders that are due on buy back that must be replaced to maintain the current schedule for grading roads.
- With the importance of the 911 Center in providing fast emergency services, there was a need for a UPS (Uninterrupted Power Source) to ensure continuity of that service. Also, with the CAD (Computer Aided Dispatch), upgrade of the mapping software was necessary.
- The Water/Sewer Division had a heavy duty truck with high mileage that needed to be replaced as well as a new bailer for the spray field at the waste water treatment facility.

Finally, in reviewing the budgeted requests, the Budget Committee requested an analysis from the Maintenance Shop of the current fleet of the County. As was evidenced by maintenance costs, the fleet was aged and in need of repair/replacement. The Budget Committee researched options and recommended that the Board of Commissioners replace a major portion of the fleet through a lease purchase agreement. The plan includes replacement of approximately 52 vehicles, 7 pieces of heavy

equipment and 2 fire vehicles totaling \$2,048,000. The projected debt service for each vehicle/piece of equipment is included in the budget for the department it would be purchased for as part of the fleet rental which also covers the cost of maintenance. The term of the lease purchase would be staggered based on the type purchase. For example, vehicles would be financed for 3 years, heavy equipment for 5 years and fire equipment for 10 years. Although this is a large purchase of vehicles and equipment, the savings on maintenance costs and the improved safety should offset any additional costs.

Proposed Debt Service Schedule for Lease Purchase:

Budget Year	Payment	Principal	Interest	Balance
2008	\$ 496,317.58	\$ 430,299.99	\$ 66,017.59	\$1,617,700.01
2009	\$ 638,018.08	\$ 573,733.32	\$ 64,284.76	\$1,043,966.69
2010	\$ 611,725.15	\$ 573,733.32	\$ 37,991.83	\$ 470,233.37
2011	\$ 250,813.96	\$ 235,233.33	\$ 15,580.63	\$ 235,000.04
2012	\$ 131,089.77	\$ 122,400.00	\$ 8,689.77	\$ 112,600.04
2013	\$ 46,870.30	\$ 42,900	\$ 3,970.30	\$ 69,700.04
2014	\$ 19,312.61	\$ 16,400	\$ 2,912.61	\$ 53,300.04
2015	\$ 18,561.04	\$ 16,400	\$ 2,161.04	\$ 36,900.04
2016	\$ 17,813.07	\$ 16,400	\$ 1,413.07	\$ 20,500.04
2017	\$ 17,057.89	\$ 16,400	\$ 657.89	\$ 4,100.04
2018	\$ 4,147.36	\$ 4,100.04	\$ 47.32	\$ 0.00
TOTALS	\$2,251,726.81	\$ 203,726.81	\$2,048,000.00	

Commission Goals

- **COUNTY RECREATION - DEVELOP FIVE YEAR CIP BY THE END OF 2007.**
 - NORTH LOWNDES RECREATION PHASE TWO-Reevaluate scope of facility and integrate future improvements with the Parks and Recreation Master Plan.
 - ORIS BLACKBURN PLAN-improvements/equestrian arena
 - WEST LOWNDES RECREATIONAL FACILITY
- **PASS SPLOST VI**
- **LOWNDES COUNTY JAIL-PHASE II**
 - Planning-Scope of Project, Funding
 - Selection of At-Risk Construction Manager
- **CIVIC CENTER**
 - Site Selection
 - RFP
 - Funding
- **SOLID WASTE MANAGEMENT**
 - Public Education Plan
 - Survey
 - Develop Solid Waste Management Plan
- **ROAD IMPROVEMENTS**
 - James Road/Board of Education
 - Resurfacing -
 - New Construction -
 - GDOT
 - County
 - Bridge Construction -
 - GDOT
 - County
- **WATER & SEWER**
 - North Lowndes Water Treatment Plant/Expansion
 - James Road/Board of Education
 - Whitewater Lift Station Rehabilitation
 - New Water Treatment Plant at Alapaha Plantation
 - Twin Lakes Road Water Line Extension
 - Preliminary Planning for River/Reed Development
- **EMERGENCY OPERATIONS CENTER**
 - Site Selection
 - Plan Adoption
 - Funding
 - Under Contract

General Fund

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	36,019,412	36,085,000	33,416,701	36,085,000	39,932,690	10.66%
Licenses & Permits	136,051	140,000	170,056	140,000	160,000	14.29%
Intergovernmental	2,721,986	1,242,950	1,186,351	1,242,950	1,242,950	0.00%
Charges for Service	1,751,308	2,312,000	1,365,322	2,312,000	1,631,446	-29.44%
Fines & Forfeitures	1,554,067	2,450,000	1,199,643	2,450,000	1,550,000	-36.73%
Investment Income	126,291	150,000	208,091	150,000	200,000	33.33%
Miscellaneous	533,194	712,500	571,747	712,500	612,500	-14.04%
Total Revenues	\$ 42,842,309	\$ 43,092,450	\$ 38,116,912	\$ 43,092,450	\$ 45,329,586	5.19%
Expenditures						
General Government	7,106,715	7,530,910	7,311,722	9,363,549	8,573,428	13.84%
Judicial	5,495,236	5,177,701	5,980,824	5,792,198	5,759,610	11.24%
Public Safety	16,767,486	17,185,080	15,213,654	22,323,861	18,921,417	10.10%
Public Works	5,639,465	6,743,868	4,381,331	7,820,789	5,351,458	-20.65%
Health & Welfare	1,067,952	982,359	1,067,967	943,262	922,473	-6.10%
Culture & Recreation	4,333,896	4,495,100	3,701,986	4,696,337	4,618,820	2.75%
Housing & Development	485,326	516,932	497,488	561,032	572,459	10.74%
Total Expenditures	\$ 40,896,077	\$ 42,631,950	\$ 38,154,972	\$ 51,501,028	\$ 44,719,665	4.90%
Excess (Deficit) of Revenues Over Expenditures	\$ 1,946,232	\$ 460,500	\$ (38,060)	\$ (8,408,578)	\$ 609,921	32.45%
Other Financing Sources & Uses						
General Surplus Sales	2,000	25,000	-	25,000	25,000	0.00%
OTI – SPLOST V	322,978	-	-	-	-	0.00%
911/EMA	(561,004)	(485,500)	-	(485,500)	(634,921)	30.78%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 1,710,205	\$ -	\$ (38,060)	\$ (8,869,078)	\$ -	0.00%
Beginning Fund Balance	\$ 18,609,685	\$ 20,319,890	\$ 20,319,890	\$ 20,319,890	\$ 20,319,890	
Ending Fund Balance	\$ 20,319,890	\$ 20,319,890	\$ 20,281,830	\$ 11,450,812	\$ 20,319,890	

General Fund

Sources of Revenue

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Taxes						
Property Taxes	15,878,859	17,225,000	18,186,511	17,225,000	19,815,690	15.04%
Prior Year	323,001	200,000	353,943	200,000	300,000	50.00%
Not on Digest	33,647	50,000	28,488	50,000	30,000	-40.00%
Intangible	705,082	525,000	609,834	525,000	650,000	23.81%
Motor Vehicles	1,866,953	1,735,000	1,076,252	1,735,000	1,787,000	3.00%
Real Estate Transfer	273,071	150,000	193,083	150,000	150,000	0.00%
Mobile Homes	223,997	215,000	141,854	215,000	215,000	0.00%
Payment in Lieu of Taxes	357	5,000	70,993	5,000	5,000	0.00%
Local Option Sales Tax	12,785,834	12,200,000	8,484,747	12,200,000	13,000,000	6.56%
Alcoholic Beverage Tax	504,712	500,000	422,490	500,000	500,000	0.00%
Occupational Tax	416,345	275,000	257,232	275,000	325,000	18.18%
Cable Television	172,439	225,000	160,169	225,000	175,000	-22.22%
Insurance Premium	1,937,994	2,080,000	2,030,960	2,080,000	2,080,000	0.00%
Financial Institution	171,837	150,000	192,750	150,000	200,000	33.33%
Refund on Occupational Tax	-	-	(2,721)	-	-	0.00%
Penalties & Interest – Property	725,283	550,000	1,210,118	550,000	700,000	27.27%
Total Taxes	\$ 36,019,412	\$ 36,085,000	\$ 33,416,701	\$ 36,085,000	\$ 39,932,690	10.66%
Licenses & Permits						
Licenses/Permits - Alcoholic	118,370	120,000	130,955	120,000	130,000	8.33%
Licenses/Permits – Soil Control	17,680	20,000	13,054	20,000	10,000	-50.00%
NPDES	-	-	26,047	-	20,000	100.00%
Total Licenses & Permits	\$ 136,051	\$ 140,000	\$ 170,056	\$ 140,000	\$ 160,000	14.29%
Intergovernmental						
Special Assessment Tax	200	-	-	-	-	0.00%
Georgia – URESA	5,493	5,000	4,664	5,000	5,000	0.00%
Georgia – Indigent Defense	36,356	-	33,146	-	-	0.00%
Georgia – Probation	69,740	75,000	54,918	75,000	75,000	0.00%
Georgia – Judge Comp. Reimb.	29,923	26,250	25,365	26,250	26,250	0.00%
GEMA	64,911	-	-	-	-	0.00%
Local Victims Asst. Program	42,994	-	(42,994)	-	-	0.00%
Georgia – Public Defender	123,560	100,000	-	100,000	100,000	0.00%
Brooks Co – Public Defender	18,768	21,400	20,313	21,400	21,400	0.00%
Echols – Public Defender	4,183	5,300	6,630	5,300	5,300	0.00%
Law Clerk	-	-	6,769	-	-	0.00%
Valdosta – Prisoner Housing	728,702	725,000	1,076,540	725,000	725,000	0.00%
Dasher – Sheriff's Patrol	10,360	10,000	-	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	464,710	275,000	-	275,000	275,000	0.00%
Homeowners Tax Relief Grant	1,122,116	-	-	-	-	0.00%
Total Intergovernmental	\$ 2,721,986	\$ 1,242,950	\$ 1,185,351	\$ 1,242,950	\$ 1,242,950	0.00%
Charges for Service						
Board of Elections	32,285	5,000	36,987	5,000	50,000	900.00%
Basic Lighting Fees	124	-	-	-	-	0.00%
Clerk of Court	574,388	550,000	483,085	550,000	550,000	0.00%
Probate Court	167,855	120,000	116,868	120,000	120,000	0.00%
Magistrate Court	392,785	345,000	400,908	345,000	375,000	8.70%
Board of Assessors	5,876	9,000	2,763	9,000	9,000	0.00%
Animal Shelter Fees	82,765	70,000	76,166	70,000	70,000	0.00%
Recycling Sales	45,662	25,000	5,046	25,000	-	-100.00%
Sticker Fees – Sanitation	-	625,000	-	625,000	-	-100.00%
Engineering – SPLOST	178,083	275,000	-	275,000	157,446	-42.75%
Lowndes County VFD	31,196	-	753	-	-	0.00%
Feed the Elderly	10,246	12,000	10,188	12,000	12,000	0.00%

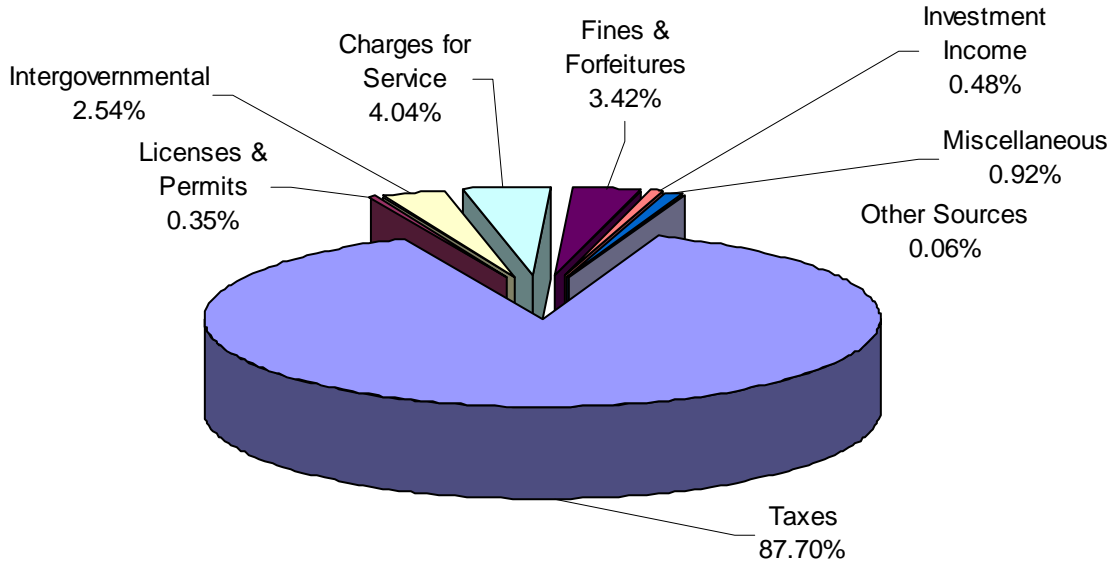
General Fund

Sources of Revenue

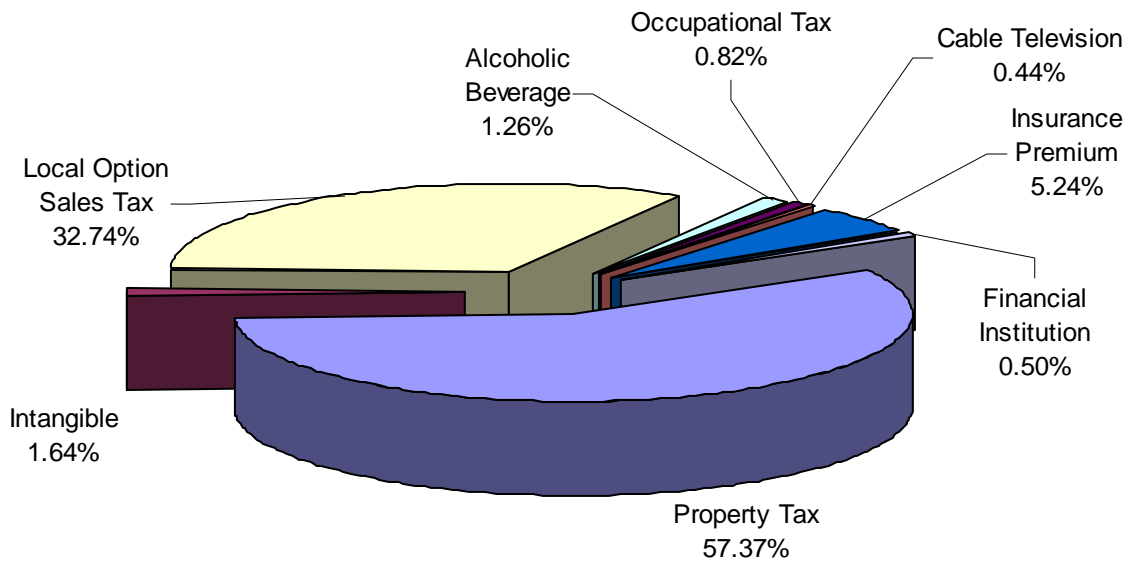
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Charges for Service, Con't.						
LCSO – Jail Inmate Fees	3,760	1,000	3,630	1,000	1,000	0.00%
LCSO – Bond Fees	51,364	50,000	45,826	50,000	50,000	0.00%
LCSO – Investigation	47,643	40,000	31,979	40,000	40,000	0.00%
LCSO Sheriff Fees	18,050	15,000	14,511	15,000	15,000	0.00%
LCSO – Work Detail	41,117	28,000	34,810	28,000	40,000	42.86%
Public Works – Administration	450	-	-	-	-	0.00%
Public Works – Culvert Install	60,725	62,000	57,633	62,000	62,000	0.00%
Zoning	-	75,000	36,490	75,000	75,000	0.00%
Bad Check Fees	2,826	2,000	2,850	2,000	2,000	0.00%
Other	4,108	3,000	4,831	3,000	3,000	0.00%
Total Charges for Service	\$ 1,554,067	\$ 2,312,000	\$ 1,199,643	\$ 2,450,000	\$ 1,631,446	-29.44%
Fines & Forfeitures						
Fines – State Court	1,279,101	2,000,000	957,197	2,000,000	1,300,000	-35.00%
Fines – Superior Court	274,966	450,000	242,446	450,000	250,000	-44.44%
Total Fines & Forfeitures	\$ 1,554,067	\$ 2,450,000	\$ 1,199,643	\$ 2,450,000	\$ 1,550,000	-36.73%
Interest Income						
Interest Income	126,291	150,000	208,091	150,000	200,000	33.33%
Total Interest Income	\$ 126,291	\$ 150,000	\$ 208,091	\$ 150,000	\$ 200,000	33.33%
Contributions & Donations						
Contributions – Miscellaneous	150	-	150	-	-	0.00%
Animal Shelter	371	500	-	500	500	0.00%
Total Contrib. & Donations	\$ 521	\$ 500	\$ 150	\$ 500	\$ 500	0.00%
Miscellaneous						
Resource Officer	107,734	202,000	141,678	202,000	202,000	0.00%
Miscellaneous – Vendor Comm.	55	-	70	-	-	0.00%
Miscellaneous – Other	12,397	-	3,357	-	-	0.00%
Rent – 4H Camp	29,420	25,000	26,400	25,000	30,000	20.00%
Rent – Civic Center	27,150	20,000	28,734	20,000	20,000	50.00%
Rent – Other	355,917	465,000	371,358	465,000	350,000	-24.73%
Total Miscellaneous	\$ 532,673	\$ 712,000	\$ 571,597	\$ 712,000	\$ 612,000	-14.04%
Other Financing Sources						
General Surplus Sales	2,000	25,000	-	25,000	25,000	0.00%
OTI – SPLOST V	322,978	-	-	-	-	0.00%
Total Other Financing Sources	\$ 324,978	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	0.00%
Total Revenues	\$ 43,167,286	\$ 43,117,450	\$ 38,116,912	\$ 43,117,450	\$ 45,354,586	5.19%

General Fund

General Fund Revenues by Source



General Fund Tax Revenues by Source



General Fund

Expenditures by Function

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
General Government						
Personal Services	3,949,991	4,342,301	3,790,395	5,006,676	4,881,334	12.41%
Other Services & Contracts	1,527,215	1,650,975	1,534,664	1,795,751	1,885,429	14.20%
Supplies & Materials	229,128	180,499	234,555	268,407	214,282	18.72%
Capital Outlay	744,945	324,955	199,137	1,217,015	740,855	127.99%
Statutory	43,342	29,500	31,015	40,000	38,500	30.51%
Other	440,725	1,002,680	1,521,956	1,035,700	813,028	-18.91%
Debt Service	13,020	-	-	-	-	0.00%
Other Financing Uses	158,350	-	-	-	-	0.00%
Total General Government	\$ 7,106,715	\$ 7,530,910	\$ 7,311,722	\$ 9,363,549	\$ 8,573,428	13.84%
Judicial						
Personal Services	2,207,323	2,296,456	2,239,211	2,742,390	2,714,677	18.21%
Other Services & Contracts	355,456	484,779	431,605	526,870	530,290	9.39%
Supplies & Materials	38,397	28,415	32,929	45,575	41,875,72,25	47.37%
Capital Outlay	3,024	34,950	4,929	77,848	0	106.72%
Statutory	421,776	425,313	292,098	428,063	407,313	-4.23%
Other	1,306,381	1,017,788	1,114,343	1,081,452	1,103,205	8.39%
Debt Service	1,162,880	890,000	1,865,709	890,000	890,000	0.00%
Total Judicial	\$ 5,495,236	\$ 5,177,701	\$ 5,980,824	\$ 5,792,198	\$ 5,759,610	11.24%
Public Safety						
Personal Services	9,808,555	10,538,661	9,450,609	12,396,738	11,932,000	13.22%
Other Services & Contracts	1,536,615	2,375,350	2,162,042	2,598,085	2,787,314	17.34%
Supplies & Materials	502,039	451,177	502,687	839,657	493,448	9.37%
Capital Outlay	817,892	772,500	261,302	3,221,100	439,400	-43.12%
Statutory	1,682,025	1,583,000	1,667,196	1,646,200	1,641,200	3.68%
Other	1,458,358	1,464,392	1,169,818	1,622,081	1,628,055	11.18%
Debt Service	962,002	-	-	-	-	0.00%
Other Financing Uses	561,004	485,500	-	485,500	634,921	30.78%
Total Public Safety	\$ 17,328,490	\$ 17,670,580	\$ 15,213,654	\$ 22,809,361	\$ 19,556,338	10.67%
Public Works						
Personal Services	3,081,155	3,429,785	2,463,322	4,276,725	3,325,205	-3.05%
Other Services & Contracts	1,123,504	1,585,319	1,100,882	1,432,590	1,454,490	-8.25%
Supplies & Materials	398,989	536,202	297,048	476,409	349,209	-34.87%
Capital Outlay	308,537	866,128	515,222	1,298,680	175,000	-79.80%
Other	333,363	326,434	4,858	336,385	47,554	85.43%
Debt Service	393,916	-	-	-	-	0.00%
Total Public Works	\$ 5,639,465	\$ 6,743,868	\$ 4,381,331	\$ 7,820,789	\$ 5,351,458	-20.65%
Health & Welfare						
Personal Services	82,323	86,473	79,810	94,059	93,420	8.03%
Other Services & Contracts	320,291	190,456	269,353	210,123	234,973	23.37%
Supplies & Materials	9,283	6,730	6,502	7,380	7,380	9.66%
Capital Outlay	82,000	122,600	136,201	10,600	10,600	-91.35%
Other	574,056	576,100	576,100	621,100	576,100	0.00%
Total Health & Welfare	\$ 1,067,952	\$ 982,359	\$ 1,067,967	\$ 943,262	\$ 922,473	-6.10%
Culture & Recreation						
Personal Services	15,495	-	742	-	-	0.00%
Other Services & Contracts	3,074,370	3,226,470	2,405,291	3,236,063	3,331,520	3.26%
Supplies & Materials	8,241	6,050	6,601	8,525	7,250	19.83%
Capital Outlay	15,018	17,500	6,466	38,050	35,900	105.14%
Other	1,214,065	1,245,080	1,282,887	1,413,699	1,244,150	-.07%
Debt Service	6,707	-	-	-	-	0.00%
Total Culture & Recreation	\$ 4,333,896	\$ 4,495,100	\$ 3,701,986	\$ 4,696,337	\$ 4,618,820	2.75%

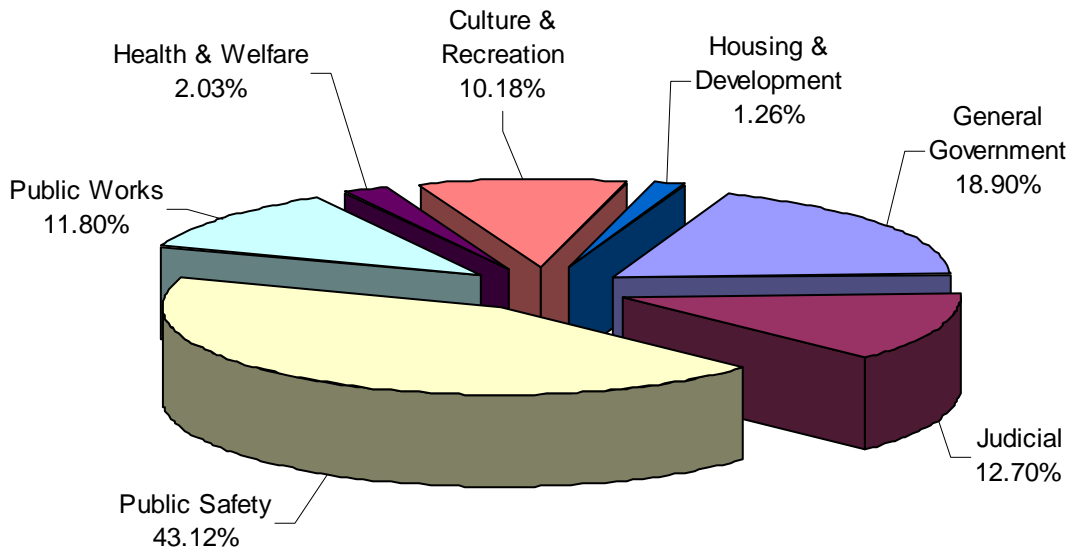
General Fund

Expenditures by Function

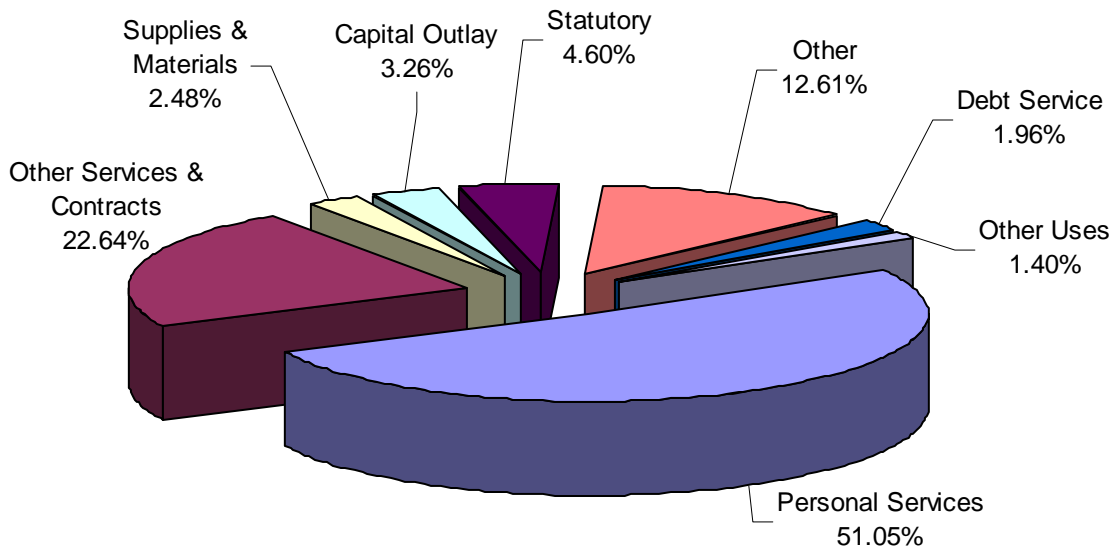
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Housing & Development						
Personal Services	-	129,220	32,441	129,220	208,625	61.45%
Other Services & Contracts	86,890	23,205	55,181	50,305	44,200	90.48%
Supplies & Materials	-	1,500	3,152	8,300	9,170	511.33%
Capital Outlay	-	-	-	4,500	4,500	100.00%
Other	398,437	363,007	406,714	368,707	305,964	-15.71%
Total Housing & Development	\$ 485,326	\$ 516,932	\$ 497,488	\$ 561,032	\$ 572,459	10.74%
Total General Fund	\$ 41,457,081	\$ 43,117,450	\$ 38,154,972	\$ 51,986,528	\$ 45,354,586	5.19%

General Fund

General Fund Expenditures by Function



General Fund Tax 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 requests 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:

- County Recreation – Develop a Five-year CIP by the end of 2007
 - North Lowndes Recreation Phase II
 - Oris Blackburn Plan/Equestrian Arena
 - West Lowndes Recreational facility
- Pass SPLOST VI
- Lowndes County Jail Phase II
- Civic Center
- Solid Waste Management Plan
- Road Improvements
 - James Road/Board of Education project
 - Resurfacing
 - New Construction
 - Bridge Construction
- Water & Sewer
 - North Lowndes Water Treatment Plant/Extension
 - James Road/Board of Education project
 - Whitewater Life Station Rehabilitation
 - New Water Treatment Plant at Alapaha Plantation
 - Twin Lakes Road Water Line Extension
 - Preliminary planning for River/Reed Development
- Emergency Operations Center Plan

General Fund Board of Commissioners

Accomplishments:

- Broke ground on the Lowndes County Judicial Complex Phase I
- Maintained the millage rate
- Received a Distinguished Budget Award
- Received an award for historic preservation of documents

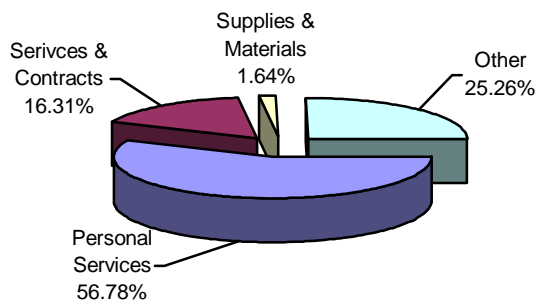
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	69,017	72,031	73,101	89,835	89,835	24.72%
Other Services & Contracts	23,230	20,400	24,406	23,800	25,800	26.47%
Supplies & Materials	1,198	2,600	7,123	2,600	2,600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	59,208	39,969	81,723	39,969	39,969	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 152,653	\$ 135,000	\$ 186,352	\$ 156,204	\$ 158,204	17.19%

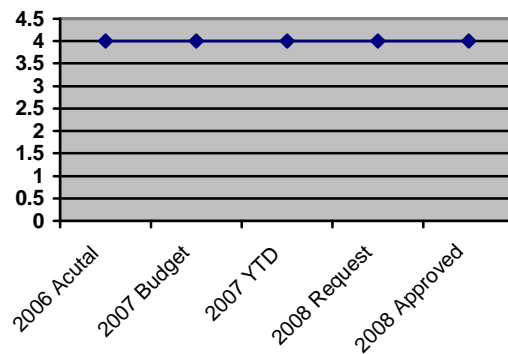
Personal Summary (FTE)

Chairman	1	1	1	1	1	0.00%
Commissioner	2	2	2	2	2	0.00%
Vice Chairman	1	1	1	1	1	0.00%
Approved Personnel	4	4	4	4	4	0.00%

Budget Summary



Personnel History



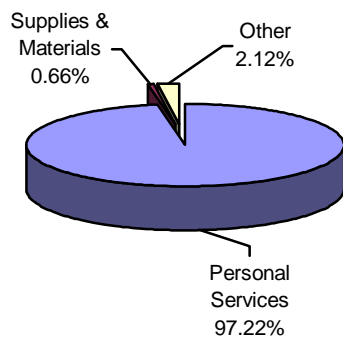
General Fund Commissioners' Assistant

Service Statement: The Commissioners' Assistant handles all the administrative duties for the Board of Commissioners. All correspondence, meeting arrangements and scheduling is handled through this division. The employees of this division were previously accounted for in the Office of the County Manager.

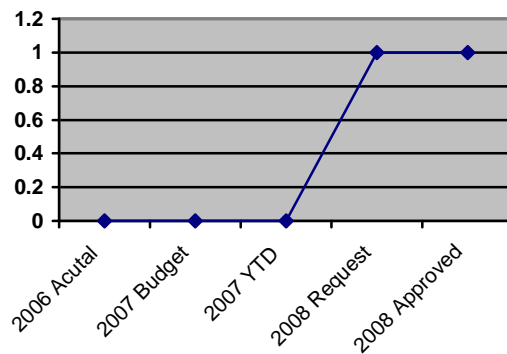
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	36,748	100.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	250	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	800	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 37,798	100.00%
Personal Summary (FTE)						
Commissioners Assistant	0	0	0	1	1	100.00%
Approved Personnel	0	0	0	1	1	100.00%

Budget Summary



Personnel History



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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	359,627	275,000	303,233	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 & Other Financing Uses	\$ 359,627	\$ 275,000	\$ 303,233	\$ 275,000	\$ 275,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund Community Development

Service Statement: The Division of Community Development was created to assist the County in bringing in event to increase tourism and trade. The division is responsible for researching potential projects and for implementing approved projects. This is a newly developed division.

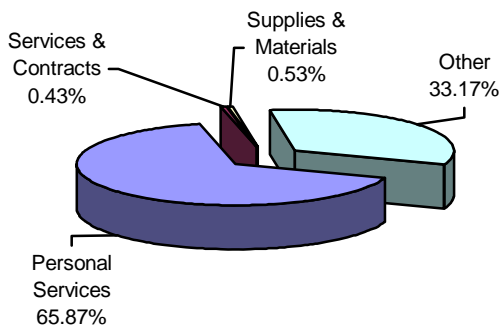
Goals:

- To develop events that contribute a positive economic impact on Lowndes County, i.e. an equestrian arena
- To review existing facilities such as the civic center for improvements

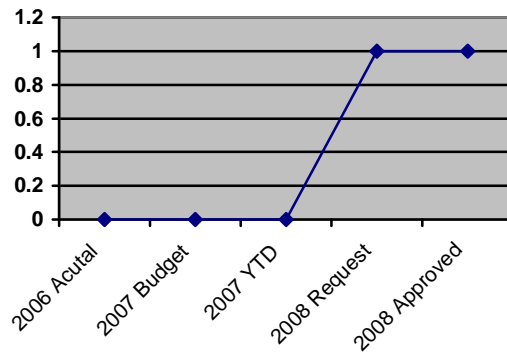
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	61,563	100.00%
Other Services & Contracts	-	-	-	-	400	100.00%
Supplies & Materials	-	-	-	-	500	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	31,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 93,563	100.00%
Personal Summary (FTE)						
Community Dvlp. Coordinator	0	0	0	1	1	100.00%
Approved Personnel	0	0	0	1	1	100.00%

Budget Summary



Personnel History



General Fund County Clerk

Service Statement: The Office of County Clerk is responsible for all record keeping for the County. The Clerk's Office is also responsible for maintenance of the County's website, publication of the quarterly newsletter and public information. The employees of this division were previously accounted for in the Office of the County Manager and Human Resources.

Goals:

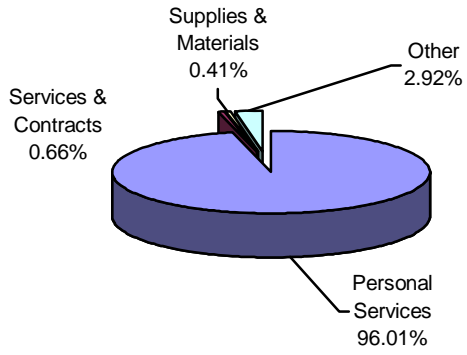
- To codify the current Lowndes County ordinances
- To codify the minutes in a format that is easily searched
- To develop an annual report
- To continue to develop the newsletter and website to provide better information to the citizens of Lowndes County

Budget Summary:

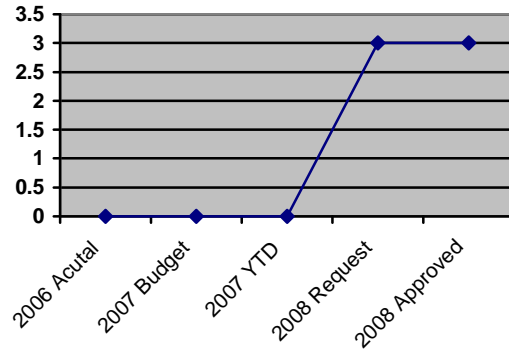
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	173,884	100.00%
Other Services & Contracts	-	-	-	-	1,200	100.00%
Supplies & Materials	-	-	-	-	750	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	5,280	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 181,114	100.00%
Personal Summary (FTE)						
Administrative Technician	0	0	0	1	1	100.00%
County Clerk/PIO	0	0	0	1	1	100.00%
Web/Newsletter Clerk	0	0	0	1	1	100.00%
Approved Personnel	0	0	0	3	3	100.00%

General Fund
County Clerk

Budget Summary



Personnel History



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 Program
- Renegotiation of the Service Delivery Strategy Act
- Completion of the Judicial-Administrative Complex

Accomplishments:

- Presentation of the Annual Budget with a decrease in the County's portion of millage
- Partial Implementation of the public safety and courts software packages
- Distinguished Budget Award

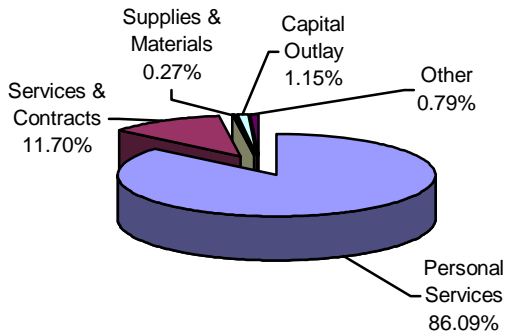
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	395,362	544,317	562,452	771,394	450,155	-17.30%
Other Services & Contracts	32,932	39,635	43,975	39,635	61,185	54.37%
Supplies & Materials	5,556	2,410	11,427	,2410	1,410	-41.49%
Capital Outlay	6,707	-	-	,6000	6,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	21,322	9,437	15,186	9,437	4,157	-55.95%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 461,879	\$ 595,799	\$ 633,042	\$ 828,876	\$ 522,907	-12.23%

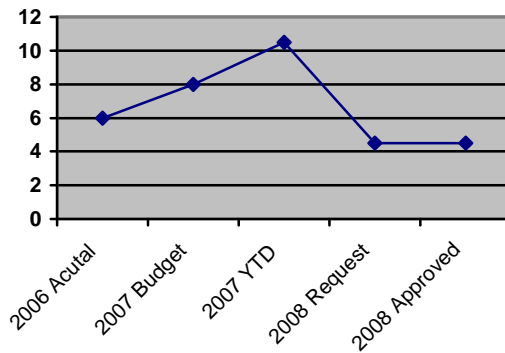
General Fund County Manager

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Assistant	1	1	1	1	1	0.00%
Administrative Technician	0	0	1	0	0	0.00%
Commissioners Assistant	0	0	1	0	0	0.00%
Community Dvlp. Coordinator	0	0	1	0	0	0.00%
County Clerk	1	0	0	0	0	0.00%
County Clerk/PIO	0	1	1	0	0	-100.00%
County Manager	1	1	1	1	1	0.00%
County Planner	0	1	1	0	0	-100.00%
Executive Assistant	1	1	1	1	1	0.00%
General Projects Assistant	0	0	1	1	1	100.00%
Internal Auditor/Purchasing	0.5	0.5	0.5	0.5	0.5	0.00%
Special Projects Director	1	1	0	0	0	-100.00%
Sr. HR Analyst/PIO	0.5	0.5	0	0	0	-100.00%
Web/Newsletter Clerk	0	1	1	0	0	-100.00%
Approved Personnel	6	8	10.5	4.5	4.5	-43.75%

Budget Summary



Personnel History



General Fund
Risk Manager

Service Statement: The Office of Risk and Grant Management is established to account for costs 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 51% premium reduction at renewal
- Complete and file grant applications on time to ensure considerate
- 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 for all County departments

Performance Indicators:

	2007	2006
Number of liability claims filed	57	69
Number of workers' comp claims	77	87
Number of suits filed	21	11
Number of grants applied for	6	8
Number of grants funded	2	3

General Fund Risk Manager

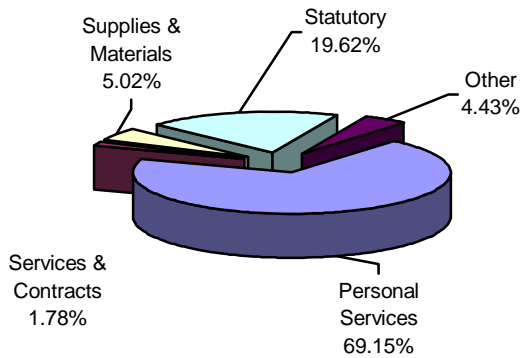
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	80,663	84,811	77,468	91,201	93,397	10.12%
Other Services & Contracts	1,624	2,110	1,399	2,110	2,410	14.22%
Supplies & Materials	5,567	5,026	4,297	7,616	6,776	34.82%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	25,874	19,500	21,369	28,000	26,500	35.90%
Other	5,952	5,985	3,328	5,985	5,985	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 119,680	\$ 117,432	\$ 107,860	\$ 134,912	\$ 135,068	15.02%

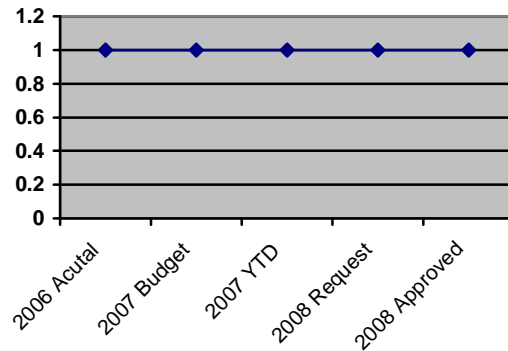
Personal Summary (FTE)

Risk Manager	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%

Budget Summary



Personnel History



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 verifications, establishing and maintaining all 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 operation of the Board of Elections and staff. The Capital division is used to account for capital equipment including voting machines. The Elections Division accounts for the actual costs associated with the holding of an election.

Goals:

- Relocation to the new facility which will provide secure storage of all machinery and space for training and will serve as a public venue for election results
- Increasing staff to meet in the increasing demands of the department

Performance Measurements:

	2007	2006
Registered Voters	49,140	49,032
% Voting in last election	60.07%	37.86%
# of Precincts	33	34

Budget Summary:

Administration	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	229,011	271,996	223,685	306,687	304,204	11.84%
Other Services & Contracts	30,108	25,325	16,994	29,740	32,900	29.91%
Supplies & Materials	4,319	5,947	5,634	6,810	6,810	14.51%
Capital Outlay	-	5,000	-	5,000	5,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	6,856	5,760	5,019	10,420	6,060	5.21%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 270,294	\$ 314,028	\$ 251,332	\$ 358,657	\$ 354,974	13.04%

Personal Summary (FTE)

Administrative Clerk	1	1	1	2	1	0.00%
Asst. Supervisor of Elections	1	1	1	1	1	0.00%
Election Board Chairman	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	0.00%
Part Time Clerk	5	5	5	5	5	0.00%
Supervisor of Elections	1	1	1	1	1	0.00%
Voter Registration Clerk	1	1	0	0	0	-100.00%
Voter Registration Technician	0	0	1	1	1	100.00%
Approved Personnel	12	12	12	13	12	0.00%

General Fund Board of Elections

Budget Summary:

Capital	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	7,000	5,372	237,160	118,000	1585.71%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ 7,000	\$ 5,372	\$ 237,160	\$ 118,000	1585.71%

Personal Summary (FTE)

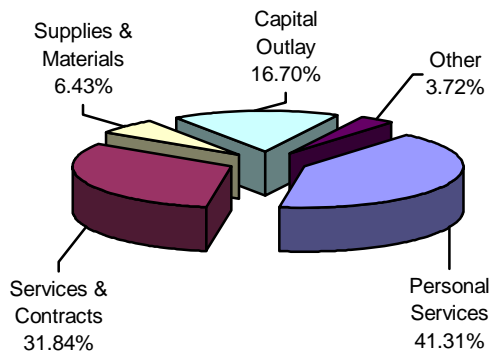
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Elections	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	103,403	187,140	188,885	201,733	201,560	7.71%
Supplies & Materials	22,618	33,000	20,471	93,440	40,525	22.80%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	699	9,860	4,756	21,320	21,320	116.23%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 126,720	\$ 230,000	\$ 214,112	\$ 316,493	\$ 263,402	14.52%

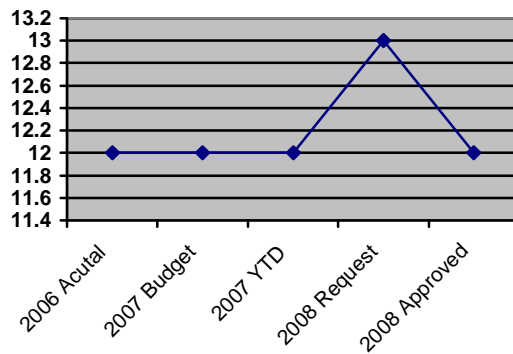
Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



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 the Budget in Brief and Year in Review documents
- Continuation of Career Training and Cross Training initiatives
- Qualification for awards for financial reporting
- Further development and implementation of CIPs for all appropriate divisions

Accomplishments:

- Fully implemented financial software package
- Received Distinguished Budget Award

Performance Measurements:

	2007	2006
Journal Entries Posted		
Purchase Orders Processed	9,518	8,844
Payables Checks Printed	13,851	14,135
Water Customers	4,750	4,400

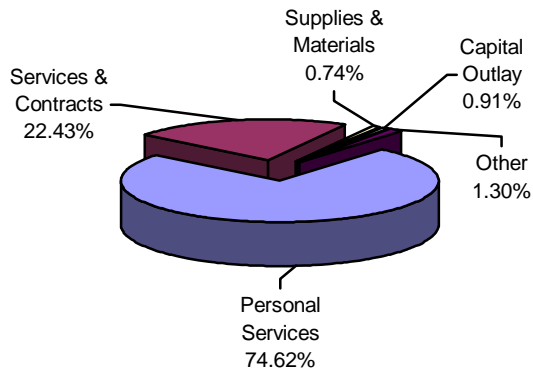
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	329,452	362,592	296,419	390,163	392,593	8.27%
Other Services & Contracts	144,001	117,020	150,496	117,020	118,020	8.54%
Supplies & Materials	4,820	3,870	5,041	3,870	3,870	0.00%
Capital Outlay	-	1,800	-	1,800	4,800	166.67%
Statutory	-	-	-	-	-	0.00%
Other	2,246	6,844	5,833	6,844	6,844	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 480,519	\$ 492,126	\$ 457,789	\$ 519,697	\$ 526,127	6.91%

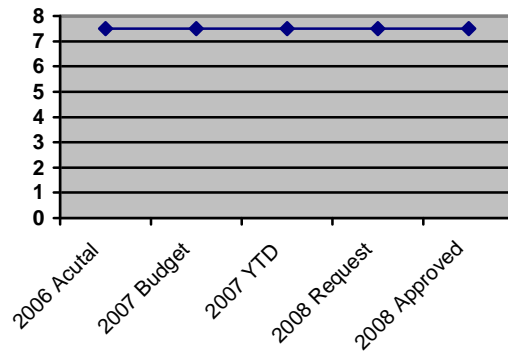
General Fund Finance

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Accountant	1	1	2	2	2	100.00%
Accounting Supervisor	1	1	0	0	0	-100.00%
Accounts Receivable Tech.	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	0.00%
Internal Auditor/Purchasing	0.5	0.5	0.5	0.5	0.5	0.00%
Sr. Accounts Payable Tech.	1	1	1	1	1	0.00%
Sr. Accounts Receivable Tech.	1	1	1	1	1	0.00%
Approved Personnel	7.5	7.5	7.5	7.5	7.5	0.00%

Budget Summary



Personnel History



General Fund Human Resources

Service Statement: The Human Resource Department provides professional assistance in planning, development and administrative functions 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
- Continuation of improvements to health plan document to offset rising health care costs with little or no impact to employees
- To provide training in areas such as customer service and supervisory skills to County employees

Accomplishments:

- Fully implemented human resources software package

Performance Measurements:

	2006
Number of Employees	550
Deduction/Benefit Options	70
Applications for Employment Received	3,236
Hired/Processed	111

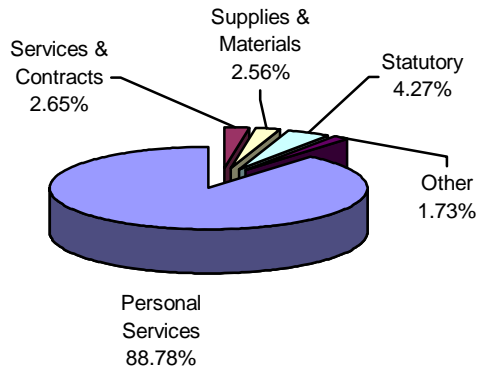
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	310,385	297,711	221,419	251,390	249,360	-16.24%
Other Services & Contracts	7,298	7,520	4,479	7,520	7,450	-0.93%
Supplies & Materials	6,990	2,695	5,876	7,200	7,200	167.16%
Capital Outlay	6,170	-	-	-	-	0.00%
Statutory	17,468	10,000	9,646	12,000	12,000	20.00%
Other	4,803	3,150	4,410	4,850	4,850	53.97%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 353,113	\$ 321,076	\$ 245,831	\$ 282,960	\$ 280,860	-12.53%

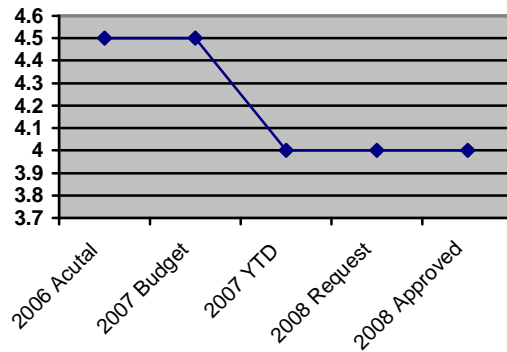
General Fund Human Resources

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Clerk	1	1	0	0	0	-100.00%
Administrative Technician	1	1	0	0	0	-100.00%
Human Resource Analyst	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	0.00%
Human Resource Technician	0	0	2	2	2	100.00%
Sr HR Analyst/PIO	0.5	0.5	0	0	0	-100.00%
Approved Personnel	4.5	4.5	4	4	4	-11.11%

Budget Summary



Personnel History



General Fund Information Technology Services

Service Statement: The Information Technology Services Department (ITS) provides supervisory, administrative and technical work in the departments, 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

Accomplishments:

Performance Measurements:

	2006
Emails 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 other firewalls	150,000 each
Emails received per month	1,000,000
% of email that is SPAM	90%

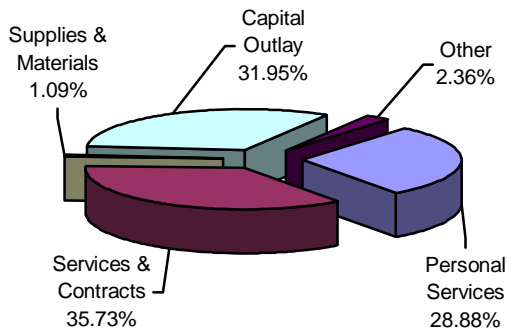
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	299,141	265,632	226,223	412,831	360,187	35.60%
Other Services & Contracts	197,469	359,345	290,290	433,145	445,645	24.02%
Supplies & Materials	20,193	11,479	19,949	13,550	13,550	18.04%
Capital Outlay	31,444	115,000	23,146	672,000	398,500	246.52%
Statutory	-	-	-	-	-	0.00%
Other	19,236	23,220	7,782	28,220	29,453	26.84%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	158,350	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 725,833	\$ 774,676	\$ 567,391	\$ 1,559,746	\$ 1,247,335	61.01%

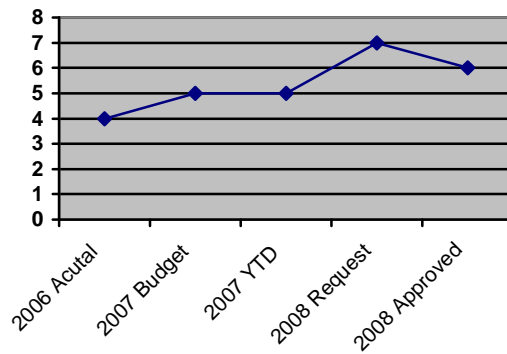
General Fund Information Technology Services

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Admin/Help Desk	0	0	0	1	0	0.00%
Computer Technician	1	1	1	1	1	0.00%
Database Administrator	0	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	0.00%
Network Administrator	1	1	1	2	1	0.00%
PT Admin/Help Desk	0	0	0	0	1	100.00%
System Administrator	1	1	1	1	1	0.00%
Approved Personnel	4	5	5	7	6	20.00%

Budget Summary



Personnel History



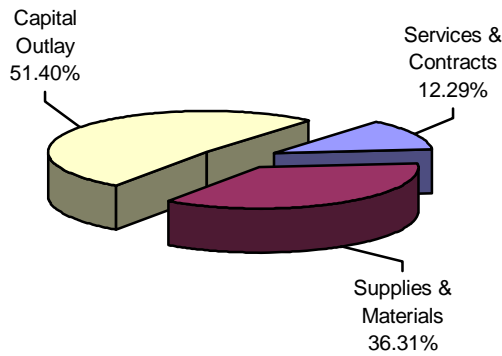
General Fund General Facilities

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.

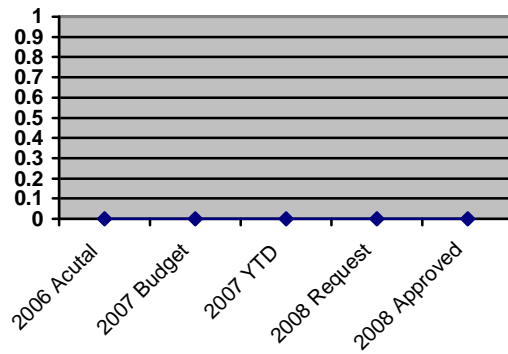
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	32,496	28,450	17,543	28,450	28,450	0.00%
Supplies & Materials	114,847	84,063	103,545	84,063	84,063	0.00%
Capital Outlay	692,639	119,000	150,144	119,000	119,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 839,982	\$ 231,513	\$ 271,233	\$ 231,513	\$ 231,513	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



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 taxes on vehicle sales.

Goals:

- To maintain a collection rate of at least 97%
- To keep customer wait time to less than 10 minutes
- To maintain low employee turnover rates

Accomplishments:

- Expanded hours and service options to improve customer service
- Maintained a high collection rate
- Met digest approval timeline for State of Georgia with no issues

Budget Summary:

Administration	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	145,308	139,797	125,607	158,995	149,111	6.66%
Other Services & Contracts	6,645	12,120	8,612	24,360	23,220	91.58%
Supplies & Materials	3,011	-	5,105	11,000	11,000	100.00%
Capital Outlay	-	2,454	-	2,454	2,454	0.00%
Statutory	-	-	-	-	-	0.00%
Other	17,527	9,200	9,726	11,200	11,200	21.74%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 172,490	\$ 163,571	\$ 149,051	\$ 208,009	\$ 196,985	20.43%
Personal Summary (FTE)						
Deputy Tax Commissioner	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	0.00%
Approved Personnel	2	2	2	2	2	0.00%

General Fund
Tax Commissioner

Property Tax	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	161,250	156,461	138,278	176,856	167,618	7.13%
Other Services & Contracts	45,085	46,500	46,745	47,500	47,500	2.15%
Supplies & Materials	7,715	4,800	10,910	5,800	5,800	20.83%
Capital Outlay	2,954	5,451	-	5,451	5,451	0.00%
Statutory	-	-	-	-	-	0.00%
Other	677	500	492	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 217,682	\$ 213,712	\$ 196,425	\$ 236,107	\$ 226,869	6.16%

Personal Summary (FTE)

Accounting Technician	1	1	1	1	1	0.00%
Audit Clerk	1	0	0	0	0	0.00%
Collections Auditor	0	0	1	1	1	100.00%
Senior Tax Clerk	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	1	0.00%
Approved Personnel	4	3	4	4	4	33.33%

Delinquent Tax	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	80,525	78,351	78,544	89,447	100,419	28.17%
Other Services & Contracts	3,779	4,030	2,560	4,030	4,030	0.00%
Supplies & Materials	361	250	38	250	250	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	154	700	699	700	700	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 84,819	\$ 83,331	\$ 81,841	\$ 94,427	\$ 105,399	26.48%

Personal Summary (FTE)

Asst. Delinquent Tax Collector	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	0.00%
Approved Personnel	2	2	2	2	2	0.00%

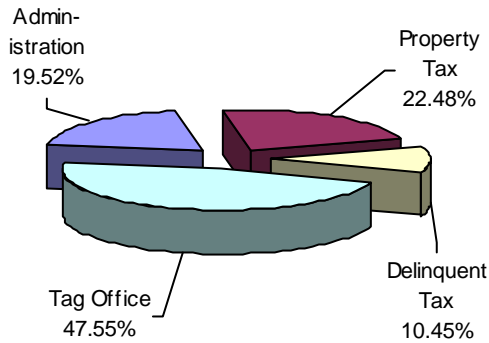
General Fund Tax Commissioner

Tag Office	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	386,591	421,411	379,996	471,053	447,617	6.22%
Other Services & Contracts	29,710	28,746	29,767	28,746	28,746	0.00%
Supplies & Materials	4,375	2,633	2,126	2,633	2,633	0.00%
Capital Outlay	410	750	626	750	750	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 421,086	\$ 453,540	\$ 412,516	\$ 503,182	\$ 479,746	5.78%

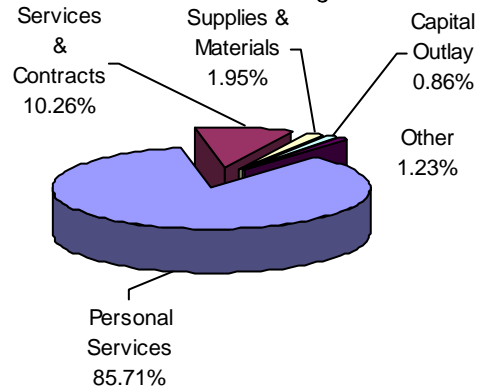
Personal Summary (FTE)

Accounting Technician	1	1	1	1	1	0.00%
Senior Tag & Tax Clerk	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	0.00%
Tag Clerk	7	8	8	8	8	0.00%
Tag Clerk PT	0.5	0.5	0.5	0.5	0.5	0.00%
Tag Supervisor	1	1	1	1	1	0.00%
Approved Personnel	11.5	12.5	12.5	12.5	12.5	0.00%

Departmental Summary



Budget Summary



Personnel History



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:

- The review at least 25% 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 to 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 at least 25% of existing properties

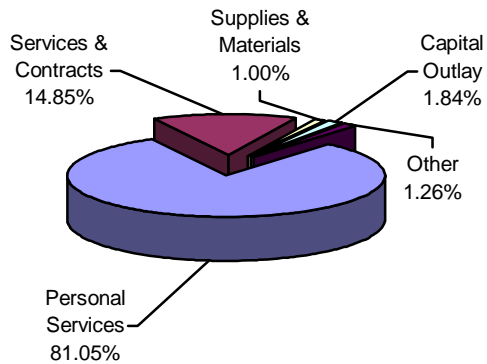
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	893,621	944,352	833,824	1,076,445	1,077,267	14.07%
Other Services & Contracts	128,822	154,220	117,546	183,190	197,390	27.99%
Supplies & Materials	13,363	11,353	8,585	13,250	13,250	16.71%
Capital Outlay	4,621	5,000	-	24,400	24,400	388.00%
Statutory	-	-	-	-	-	0.00%
Other	9,075	11,270	15,115	16,770	16,770	48.80%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,049,503	\$ 1,126,195	\$ 975,069	\$ 1,314,055	\$ 1,329,077	18.01%

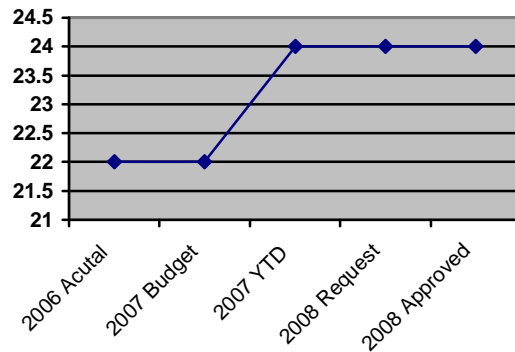
General Fund Board of Assessors

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Assistant	1	1	1	1	1	0.00%
Administrative Clerk	2	2	1	1	1	-50.00%
Appraisal Data Collector	1	1	3	3	3	200.00%
Appraisal Technician	2	2	2	2	2	0.00%
Assessment Coordinator	1	1	1	1	1	0.00%
Chief Appraiser	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	0.00%
Mapping Technician	0	0	1	1	1	100.00%
Mobile Home Locator	1	1	1	1	1	0.00%
Property Appraiser Trainee	3	3	0	0	0	-100.00%
Real Property Appraiser	1	1	2	2	2	100.00%
Real Property Appraiser I	0	0	3	3	3	100.00%
Sr Personal Property Appraiser	1	1	0	0	0	-100.00%
Sr Real Property Appraiser	1	1	1	1	1	0.00%
Tax Assessor	2	2	2	2	2	0.00%
Tax Assessor Chairman	1	1	1	1	1	0.00%
Approved Personnel	22	22	24	24	24	9.09%

Budget Summary



Personnel History



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 a 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 clinic buildings in Lake Park and Hahira
- Auxiliary Buildings – responsible for smaller facilities located throughout the County that do not require separate cost centers
- Public Works – responsible for the Public Works facility 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 houses public health, mental health and family services in downtown Valdosta
- Administration Building – responsible for the facility that houses most of the administrative departments of Lowndes County including the offices of the Board of Commissioners
- 4H Camp – responsible for the facility available for rental to citizens located on Long Pond in southern Lowndes County
- 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 for the fairgrounds
- District Attorney – responsible for the facility which houses the offices of the District Attorney
- Governmental Building – responsible for the facility which houses the Tax Commissioner, Board of Assessors, State Court Solicitor, Finance and utilities
- Judicial Complex – responsible for costs associated with the future judicial complex including debt service for the facility

General Fund
Facilities Maintenance

Goals:

- Implementation of a Capital Improvement budget for each facility
- utilization of the Community Service Workers for building cleanup
- utilization of the Community Service Workers for ground keeping

Accomplishments:

- Continuation of upgrade to temperature control systems
- Development and implementation of true performance measurement program
- Implementation of work order system and inventory system
- Replaced HVAC system at Human Resource Building
- Replaced roof of Human Resource Building

Budget Summary:

Administration	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	547,790	627,821	522,523	663,236	661,895	5.43%
Other Services & Contracts	47,467	54,963	55,717	53,213	88,213	60.50%
Supplies & Materials	6,947	8,195	3,122	8,160	8,160	-0.43%
Capital Outlay	-	7,00	-	12,500	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	44	725	111	725	725	0.00%
Debt Service	13,375	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 615,623	\$ 698,704	\$ 581,473	\$ 737,834	\$ 758,993	8.63%
Personal Summary (FTE)						
Building Maintenance Tech.	4	4	5	5	5	25.00%
Custodial Crewleader	0	0	1	1	1	100.00%
Custodian	6	6	6	6	6	0.00%
Mail Clerk	1	1	1	1	1	0.00%
Facilities Maint. Supervisor	0	0	1	1	1	100.00%
Ground Maint. Crewleader	0	0	1	1	1	100.00%
Ground Equipment Operator	0	0	3	3	3	100.00%
Maintenance Worker	3	3	0	0	0	-100.00%
Public Works Superintendent	1	1	0	0	0	-100.00%
Public Works Supervisor	2	2	0	0	0	-100.00%
Approved Personnel	17	17	18	18	18	5.88%

General Fund
Facilities Maintenance

Budget Summary:

Courthouse	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	120,567	117,810	94,619	118,454	116,174	-1.39%
Supplies & Materials	4,534	3,540	2,688	4,500	4,500	27.12%
Capital Outlay	-	6,000	-	27,000	27,000	350.00%
Statutory	-	-	-	-	-	0.00%
Other	1,323	1,650	1,651	2,050	2,050	24.24%
Debt Service	5,545	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 131,968	\$ 129,000	\$ 98,957	\$ 152,004	\$ 149,724	16.07%

Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Health Center	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	13,852	14,200	12,650	14,254	16,204	14.11%
Supplies & Materials	700	1,200	583	1,200	1,200	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 14,552	\$ 15,400	\$ 13,233	\$ 15,454	\$ 17,404	13.01%

Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Facilities Maintenance

Budget Summary:

Auxiliary	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,302	4,000	8,410	4,000	5,700	42.50%
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 & Other Financing Uses	\$ 5,337	\$ 4,000	\$ 8,410	\$ 4,000	\$ 5,700	42.50%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Public Works	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	48,723	47,000	41,197	47,364	51,664	9.92%
Supplies & Materials	5,998	3,000	(840)	3,000	3,000	0.00%
Capital Outlay	-	3,000	2,486	-	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 54,721	\$ 53,000	\$ 42,844	\$ 50,364	\$ 54,664	3.14%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Facilities Maintenance

Budget Summary:

Leila Ellis	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	57,324	44,800	34,087	45,880	41,380	-7.63%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	42	-	45	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 57,367	\$ 44,800	\$ 34,131	\$ 45,880	\$ 41,380	-7.63%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Human Resource Building	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	82,323	86,473	79,810	94,059	93,420	8.03%
Other Services & Contracts	278,674	154,056	231,540	173,669	196,569	27.60%
Supplies & Materials	7,821	5,530	5,047	6,180	6,180	11.75%
Capital Outlay	82,000	122,600	136,201	10,600	10,600	-91.35%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 450,818	\$ 368,659	\$ 452,598	\$ 284,508	\$ 306,769	-16.79%

Personal Summary (FTE)

Custodian	3	3	3	3	3	0.00%
Approved Personnel	3	3	3	3	3	0.00%

General Fund
Facilities Maintenance

Budget Summary:

Administration Building	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	53,670	52,185	50,857	53,217	56,117	7.53%
Supplies & Materials	717	515	742	515	515	0.00%
Capital Outlay	-	2,000	-	27,000	5,000	150.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 54,387	\$ 54,700	\$ 51,599	\$ 80,732	\$ 61,632	12.67%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

4 H Camp	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	27,248	27,650	19,964	27,710	27,710	0.22%
Supplies & Materials	778	850	367	850	850	0.00%
Capital Outlay	5,080	15,000	5,959	23,200	23,200	54.67%
Statutory	-	-	-	-	-	0.00%
Other	103	500	-	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 33,208	\$ 44,000	\$ 26,260	\$ 52,260	\$ 52,260	18.77%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Facilities Maintenance

Budget Summary:

Board of Elections	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	15,795	15,200	19,354	15,620	16,720	10.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	13,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 15,795	\$ 15,200	\$ 19,354	\$ 28,620	\$ 16,720	10.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Civic Center	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	36,406	36,900	34,127	37,668	41,668	12.92%
Supplies & Materials	785	500	1,748	1,000	1,000	100.00%
Capital Outlay	8,882	-	-	10,700	10,700	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 46,073	\$ 37,400	\$ 35,875	\$ 49,368	\$ 53,368	42.70%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Facilities Maintenance

Budget Summary:

District Attorney	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	21,595	21,500	97,559	21,703	26,103	21.41%
Supplies & Materials	35	100	46	100	100	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 21,630	\$ 21,600	\$ 97,605	\$ 21,803	\$ 26,203	21.31%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Governmental Building	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	81,072	67,900	56,488	68,696	67,196	-1.04%
Supplies & Materials	1,767	1,600	1,241	1,900	1,900	18.75%
Capital Outlay	-	26,500	-	56,000	26,500	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 82,839	\$ 96,000	\$ 57,729	\$ 126,596	\$ 95,596	-0.42%

Personal Summary (FTE)

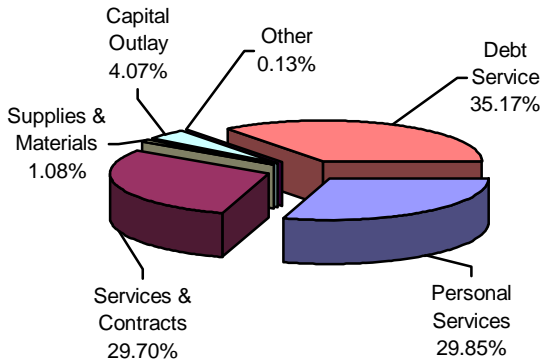
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund Facilities Maintenance

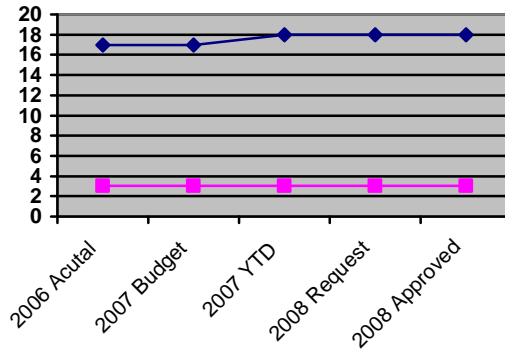
Budget Summary:

Judicial Complex	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	1,156,413	890,000	1,865,709	890,000	890,000	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,156,413	\$ 890,000	\$ 1,865,709	\$ 890,000	\$ 890,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

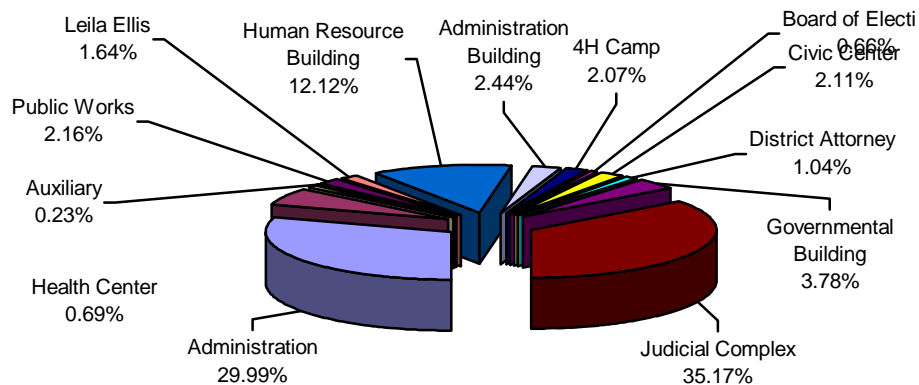
Budget Summary



Personnel History



Divisional Summary



General Fund Engineering

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

Goals:

- Continue the success of SPLOST V road construction program Resurface approximately 20 miles of county maintained roads through LARP (Local Assistance Road Program) and SPLOST funding
- Maintain compliance with Stormwater Phase II NPDES regulations through inspection, monitoring and public awareness
- Manage new facility construction of county facilities to include the jail phase II and judicial complex
- Provide timely and efficient technical review of new subdivisions, commercial developments and subdivision plats
- Develop and implement an impact fee schedule for Lowndes County

Accomplishments:

- Resurfaced 6.4 miles of county maintained paved roads through LARP and SPLOST within the last year
- Implemented the surface treatment program and paved over 13 miles of dirt roads in the past three years
- Conventional asphalt paving of 23 miles of county maintained dirt roads in the past three years
- Maintained a high level of ridership in the public transportation system
- Recognized by the Georgia EPD as the second county in the state to comply with Stormwater Phase II NPDES regulations
- Oversaw projects including the construction of the Naylor Park Restrooms, Bemiss Road and Old Quitman Highway Fire stations, Pine Grove Recycling Center, Fire Rescue Headquarters, Phase One of the Jail, District Attorney's building and the Soup Kitchen
- Assisted in development and implementation of the Unified Land Development Code
- Implemented right of way donation program in the last year
- Assisted with development and implementation of the 2030 Transportation Improvement Plan for Lowndes County

General Fund
Engineering

Performance Measurements:

	2007	2006
Stormwater Permits issued	32	41
Residential subdivisions reviewed	10	11
Commercial sites reviewed	48	49
Miles of road resurfacing	4.52	6.4
Miles of surface treatment	.49	2.58
Miles of conventional paving	2.14	9.2

Budget Summary:

Engineering	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	569,665	702,839	553,377	720,379	727,376	3.49%
Other Services & Contracts	102,141	97,475	55,279	100,505	118,500	21.57%
Supplies & Materials	7,232	8,258	18,175	11,500	10,630	28.72%
Capital Outlay	-	35,000	-	47,000	25,000	-28.57%
Statutory	-	-	-	-	-	0.00%
Other	4,953	6,600	6,533	9,300	10,127	53.44%
Debt Service	13,020	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 697,011	\$ 850,172	\$ 633,364	\$ 888,684	\$ 891,633	4.88%

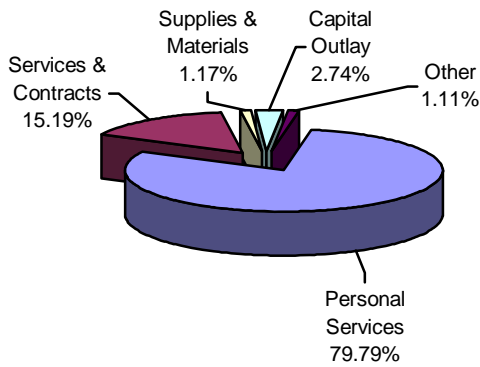
Personal Summary (FTE)

Administrative Assistant	1	1	1	4	1	0.00%
Co-Op Student	0.5	0.5	0.5	0.5	0.5	0.00%
County Engineer	1	1	1	1	1	0.00%
Development Reviewer	0	1	1	1	1	0.00%
Engineering Design Technician	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	0.00%
Principal Engineering Inspector	1	1	1	1	1	0.00%
Principal Engineering Tech.	1	1	1	2	2	100.00%
Project Planner	1	1	1	0	0	-100.00%
Road Inspection Technician	0	0	0	1	1	100.00%
Senior Engineering Technician	1	1	1	1	1	0.00%
Stormwater/Environmental	1	1	1	1	1	0.00%
Tech.	9.5	10.5	10.5	11.5	11.5	9.52%
Approved Personnel						

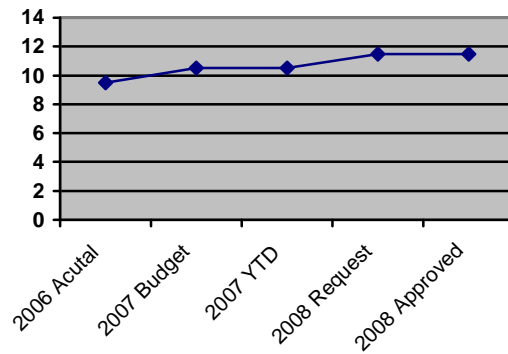
General Fund Engineering

NPDES	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,601	-	1,404	-	20,000	100.00%
Supplies & Materials	4,443	-	4,269	-	-	0.00%
Capital Outlay	-	-	19,848	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	991	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 10,044	\$ -	\$ 26,512	\$ -	\$ 20,000	100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	269,189	865,185	1,341,381	865,185	602,913	-30.03%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 269,189	\$ 865,185	\$ 1,341,381	\$ 865,185	\$ 602,913	30.03%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	60,081	61,854	61,854	61,854	58,910	-4.76%
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 & Other Financing Uses	\$ 60,081	\$ 61,854	\$ 61,854	\$ 61,854	\$ 58,910	-4.76%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

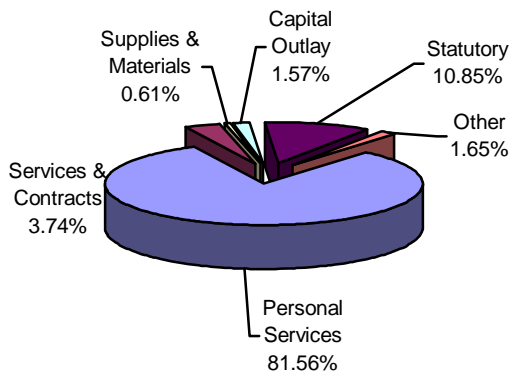
General Fund Superior Court

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 and includes Brooks, Colquitt, Echols, Lowndes and Thomas counties.

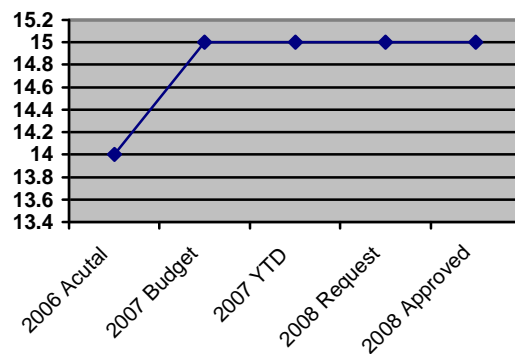
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	249,408	278,317	261,057	309,726	300,635	8.02%
Other Services & Contracts	12,882	13,530	13,495	16,150	13,800	2.00%
Supplies & Materials	926	3,650	1,963	2,950	2,250	-38.36%
Capital Outlay	-	-	-	5,800	5,800	100.00%
Statutory	38,400	58,000	30,332	60,750	40,000	-31.03%
Other	4,054	6,003	1,737	6,100	6,100	1.62%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 305,670	\$ 359,500	\$ 308,584	\$ 401,476	\$ 368,585	2.53%
Personal Summary (FTE)						
Bailiff	5	5	3	3	3	-40.00%
Law Clerk	1	1	2	2	2	100.00%
Official Court Reporter	4	4	5	5	5	25.00%
Superior Court Judge	4	5	5	5	5	0.00%
Approved Personnel	14	15	15	15	15	0.00%

Budget Summary



Personnel History



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 office of the Clerk of Court
- Courts – expenditure required for the 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 – expenditures incurred in accounting for court funds, child support and other state court support
- Support Services – expenditures incurred in providing jurors, witnesses and for grand jury support
- Accounting/Child Support – expenditures incurred to maintain records for 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 to implement the new plat system which will allow the 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 staff
- Provision of internet access to records of deeds, liens and plats

Performance Measurements:

	2006	2005	2004
Cases Filed:			
Superior Court – Civil	2,776	2,987	2,730
Superior Court Criminal	4,199	3,856	3,261
State Court – Civil	1,021	1,038	1,514
State Court – Criminal	19,436	23,188	24,746
Juvenile Court	1,656	2,027	1,766

General Fund
Clerk of Court

Budget Summary:

Administration	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	98,797	101,853	96,799	116,363	116,519	14.40%
Other Services & Contracts	13,769	16,726	14,057	16,726	16,426	-1.79%
Supplies & Materials	76	250	928	250	250	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	6,027	7,171	6,101	7,171	7,171	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 118,669	\$ 126,000	\$ 117,885	\$ 140,510	\$ 140,366	11.40%

Personal Summary (FTE)

Clerk of Superior Court	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%

Courts	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	203,185	216,910	197,926	237,422	237,422	9.46%
Other Services & Contracts	38,060	37,500	46,684	57,500	57,500	53.33%
Supplies & Materials	5,355	2,297	2,384	2,297	2,297	0.00%
Capital Outlay	875	1,000	1,210	1,000	1,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	300	500	388	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 247,775	\$ 258,207	\$ 248,593	\$ 298,719	\$ 298,719	15.69%

Personal Summary (FTE)

Chief Clerk	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	0.00%
Approved Personnel	6	6	6	6	6	0.00%

General Fund
Clerk of Court

Budget Summary:

Real Estate	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	175,149	185,258	169,625	200,064	200,103	8.01%
Other Services & Contracts	66,721	182,306	71,969	193,000	188,000	3.12%
Supplies & Materials	1,350	1,500	1,781	1,500	1,500	0.00%
Capital Outlay	-	4,000	340	4,000	4,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	300	267	300	300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 243,219	\$ 373,364	\$ 243,982	\$ 398,864	\$ 393,903	5.50%

Personal Summary (FTE)						
Deputy Clerk	4	4	3	3	3	-25.00%
Senior Deputy Clerk	1	1	2	2	2	100.00%
Approved Personnel	5	5	5	5	5	0.00%

State Court	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	148,482	183,698	162,083	199,724	200,651	9.23%
Other Services & Contracts	4,789	3,516	4,237	3,516	3,516	0.00%
Supplies & Materials	672	1,403	1,143	1,403	1,403	0.00%
Capital Outlay	-	1,000	-	1,000	1,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	184	200	101	200	200	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 154,127	\$ 189,817	\$ 167,564	\$ 205,843	\$ 206,770	8.93%

Personal Summary (FTE)						
Court Clerk	3	3	3	3	3	0.00%
Deputy Clerk	1	1	1	1	1	0.00%
PT Accounting Clerk	0.5	0.5	0.5	0.5	0.5	0.00%
Senior Deputy Clerk	1	1	1	1	1	0.00%
Approved Personnel	5.5	5.5	5.5	5.5	5.5	0.00%

General Fund
Clerk of Court

Budget Summary:

Support Services	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	873	2,000	436	2,000	2,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	139,386	145,000	127,308	145,000	145,000	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 140,259	\$ 147,000	\$ 127,744	\$ 147,000	\$ 147,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%
Accounting/Child Support	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	39,024	40,998	37,421	44,194	44,194	7.80%
Other Services & Contracts	984	802	599	802	802	0.00%
Supplies & Materials	533	500	313	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 & Other Financing Uses	\$ 40,541	\$ 42,300	\$ 38,333	\$ 45,496	\$ 45,496	7.56%
Personal Summary (FTE)						
Senior Deputy Clerk	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%

General Fund Clerk of Court

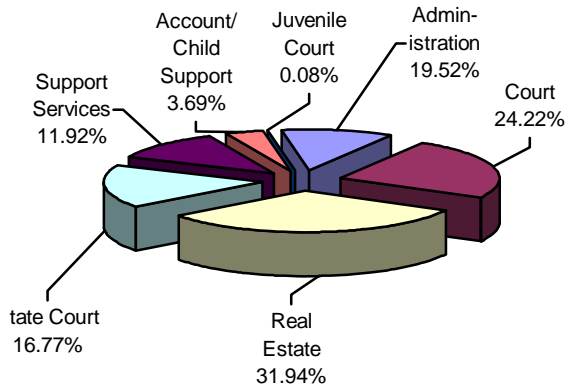
Budget Summary:

Juvenile Court	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	200	-	200	200	0.00%
Supplies & Materials	527	800	-	800	800	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 527	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%

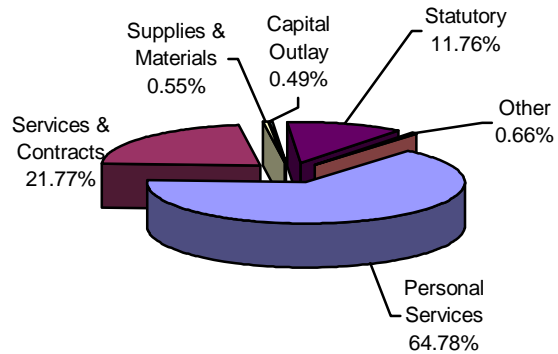
Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

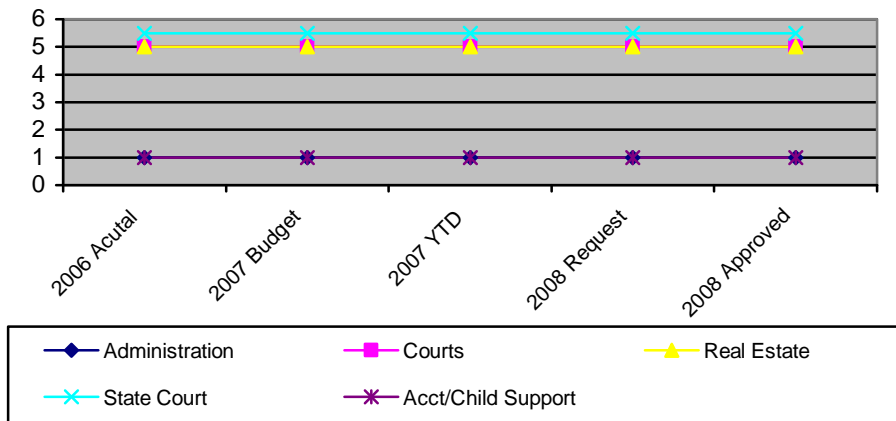
Departmental Summary



Budget Summary



Personnel History



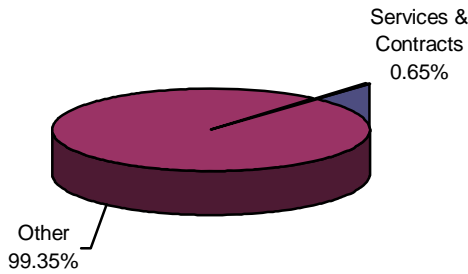
General Fund District Attorney

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.

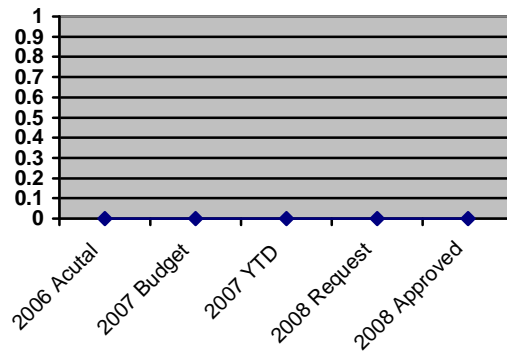
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	(1,214)	8,400	16,211	8,400	3,000	-64.29%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	169	-	-	-	-	0.00%
Other	393,044	385,302	385,302	438,967	460,720	19.57%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 392,000	\$ 393,702	\$ 401,513	\$ 447,367	\$ 463,720	17.78%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	9,225	4,613	-	4,613	4,613	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 9,225	\$ 4,613	\$ -	\$ 4,613	\$ 4,613	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund State Court Judge

Service Statement: The State Court Judge is responsible for hearing civil and criminal cases in 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 a Release Upon Payment Program to complement the Work Release Program and decrease expenses related to incarceration
- Seek new technologies and court software to allow a move towards paperless court

Performance Measurements:

	2006
State Ranking by Caseload	7 th
Civil Filings	1,191
Criminal Filings	19,535
Revocation Hearings	472
Community Service Hours Completed	33,203

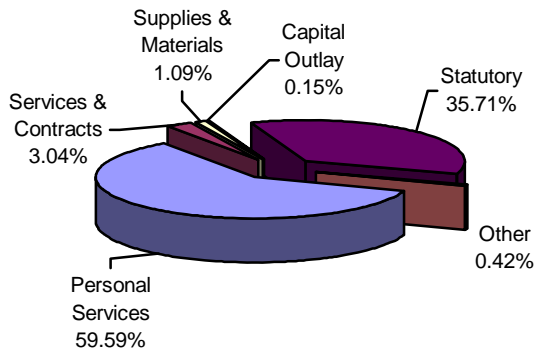
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	174,666	180,647	191,321	292,290	292,012	61.65%
Other Services & Contracts	7,394	10,031	7,492	14,200	14,875	48.29%
Supplies & Materials	6,339	950	2,455	5,350	5,350	463.16%
Capital Outlay	213	750	235	750	750	0.00%
Statutory	181,202	175,000	83,467	175,000	175,000	0.00%
Other	1,869	2,051	1,882	2,051	2,051	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 371,682	\$ 369,429	\$ 286,851	\$ 489,641	\$ 490,038	32.65%

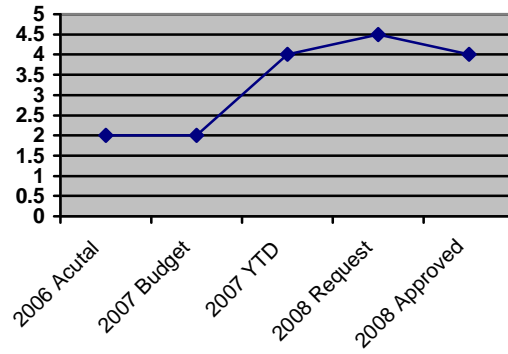
General Fund State Court Judge

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Court Reporter	0	0	1	1	1	100.00%
Judicial Admin Specialist	0	0	1	1	1	100.00%
PT Discovery Clerk	0	0	0	0.5	0	0.00%
Sr Legal Secretary	1	1	0	0	0	-100.00%
Sr Judicial Legal Assistant	0	0	1	1	1	100.00%
State Court Judge	1	1	1	1	1	0.00%
Approved Personnel	2	2	4	4.5	4	200.00%

Budget Summary



Personnel History



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 Measurements:

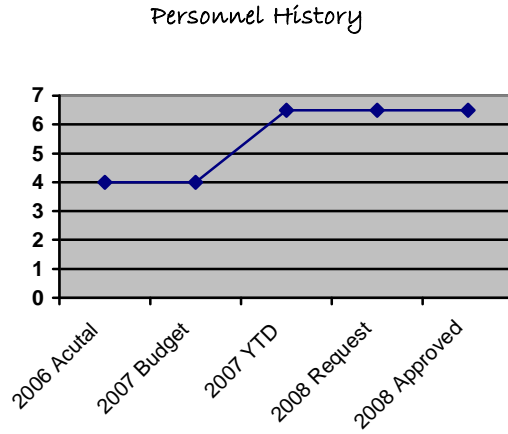
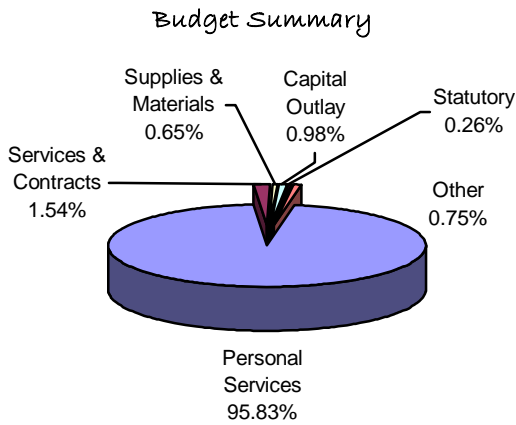
	2006
Cases set for Jury Trial disposed of	512
Cases set for Non-Jury Trial disposed of	333
Pretrial Motion hearings disposed of	270
Probation Revocation hearings held	740
Interviews with crime victims	628
Pretrial Conferences with defense attorneys	750

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	320,008	234,480	309,920	372,108	371,972	58.64%
Other Services & Contracts	5,862	5,300	5,327	6,000	5,975	12.74%
Supplies & Materials	3,184	2,225	1,837	2,525	2,525	13.48%
Capital Outlay	388	500	-	3,800	3,800	660.00%
Statutory	-	1,000	1,896	1,000	1,000	0.00%
Other	1,600	2,581	2,827	2,900	2,900	12.36%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 331,042	\$ 246,086	\$ 321,807	\$ 388,333	\$ 388,172	57.74%

General Fund
State Court Solicitor

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Assistant	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	0.00%
Assistant Solicitor	0	0	1	1	1	100.00%
Evidence Technician	0	0	0.5	0.5	0.5	100.00%
Legal Secretary	0	0	1	1	1	100.00%
Senior Legal Secretary	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	0.00%
Approved Personnel	4	4	6.5	6.5	6.5	62.50%



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 Measurements:

	2007	2006
Civil cases filed	8,287	7,292
Felony warrants issued	3,126	3,385
Misdemeanor warrants issued	3,847	6,031

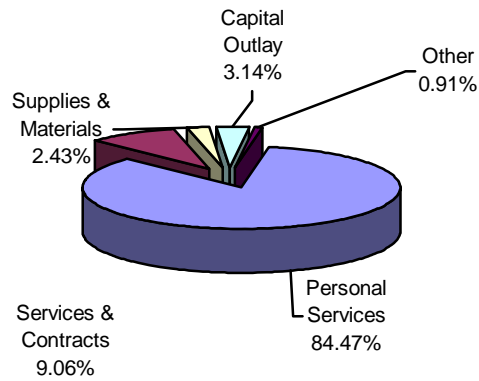
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	456,458	497,591	457,787	552,474	538,062	8.13%
Other Services & Contracts	38,427	40,889	42,833	43,600	57,700	41.11%
Supplies & Materials	6,833	7,700	12,299	18,450	15,450	100.65%
Capital Outlay	-	15,000	-	20,000	20,000	33.33%
Statutory	-	-	473	-	-	0.00%
Other	4,256	4,050	3,467	5,800	5,800	43.21%
Debt Service	922	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 506,896	\$ 565,230	\$ 516,859	\$ 640,324	\$ 637,012	12.70%

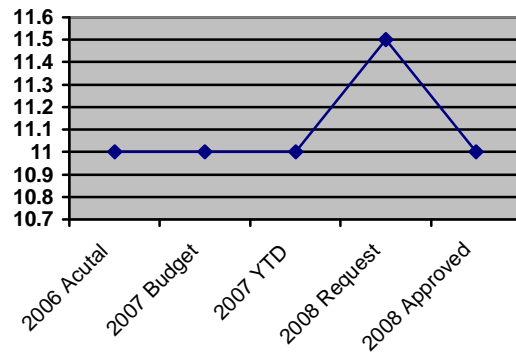
General Fund Magistrate Court

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Chief Clerk	0	0	0	1	1	100.00%
Chief Constable	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	0.00%
Deputy Clerk	6	6	6	5	5	-16.67%
Magistrate	1	1	1	1	1	0.00%
Magistrate Court Clerk	1	1	1	1	1	0.00%
PT Constable	0	0	0	0.5	0	0.00%
Approved Personnel	11	11	11	11.5	11	0.00%

Budget Summary



Personnel History



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 to 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 to the new judicial complex
- To hire a receptionist/secretary to handle the increased workload

Accomplishments:

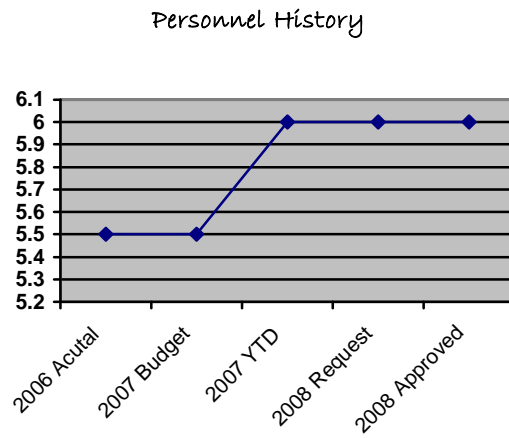
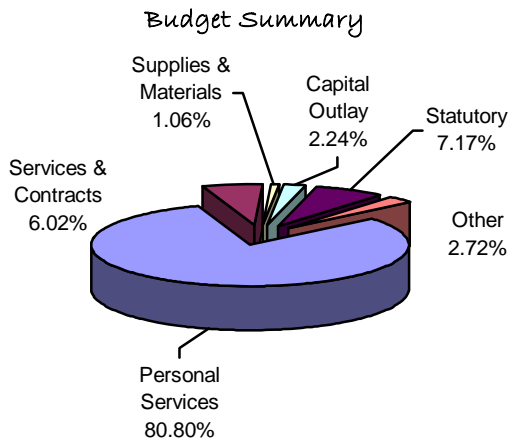
- Departmentalization of Probate court, increasing efficiency
- Increased level of automation from 25% to 90%

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	261,728	283,367	271,797	321,181	321,181	13.34%
Other Services & Contracts	23,361	23,969	14,705	24,319	23,919	-0.21%
Supplies & Materials	7,088	2,750	4,740	4,200	4,200	52.73%
Capital Outlay	1,548	6,700	3,144	14,498	8,900	0.00%
Statutory	33,681	28,500	24,987	28,500	28,500	0.00%
Other	1,415	3,367	4,255	10,800	10,800	220.76%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 328,821	\$ 348,653	\$ 323,628	\$ 403,498	\$ 397,500	14.01%

General Fund Probate Court

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Chief Probate Clerk	1	1	1	1	1	0.00%
Co-Op Student	0.5	0.5	0	0	0	-100.00%
Deputy Clerk	3	3	2	2	2	-50.00%
Probate Court Judge	1	1	1	1	1	0.00%
Senior Deputy Clerk	0	0	2	2	2	100.00%
Approved Personnel	5.5	5.5	6	6	6	9.09%



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 transported and housed in Thomasville

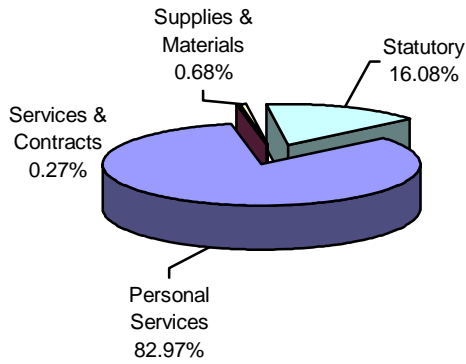
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	80,417	93,337	83,476	96,844	91,926	-1.51%
Other Services & Contracts	1,387	300	1,382	300	300	0.00%
Supplies & Materials	946	750	352	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	28,937	17,813	23,636	17,813	17,813	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 111,687	\$ 112,200	\$ 108,845	\$ 115,707	\$ 110,789	-1.26%

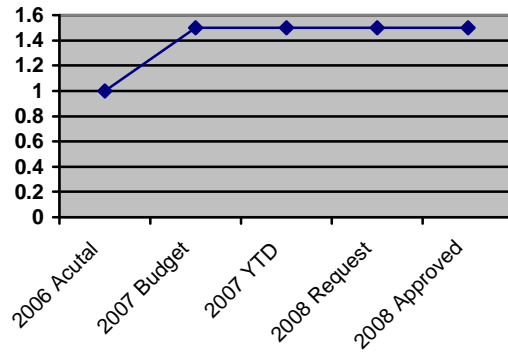
General Fund Juvenile Court

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Juvenile Court Judge	1	1	1	1	1	0.00%
Juvenile Court Legal Rep	0	0.5	0.5	0.5	0.5	0.00%
Approved Personnel	1	1.5	1.5	1.5	1.5	0.00%

Budget Summary



Personnel History



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 of the felony population under our supervision
- To ensure the right 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 Measurements:

	2006
Regular felony probationers	1,225
Sex Offenders	96
Intensive probationers	179
Court ordered monies collected	\$1,200,000
Hours of community service	31,575

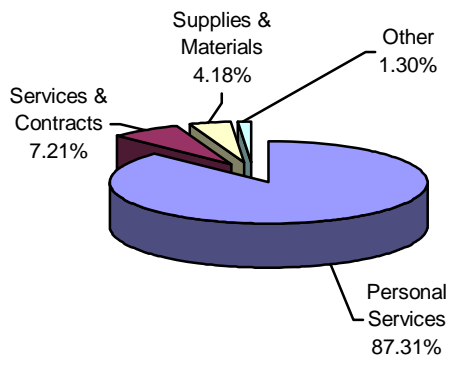
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	73,290	76,383	70,468	82,915	82,915	8.55%
Other Services & Contracts	6,307	6,243	5,181	6,243	6,843	9.61%
Supplies & Materials	4,228	4,250	4,039	6,245	3,970	-6.59%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	1,327	1,301	1,327	1,234	-7.01%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 83,825	\$ 88,203	\$ 80,988	\$ 96,730	\$ 94,962	7.66%

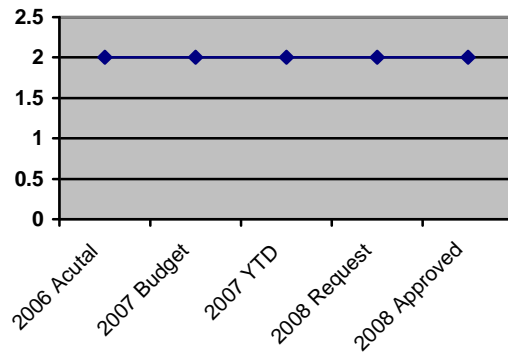
General Fund Probation

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Clerk	1	1	1	1	1	0.00%
Probation Officer	1	1	1	1	1	0.00%
Approved Personnel	2	2	2	2	2	0.00%

Budget Summary



Personnel History



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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	883,084	600,000	706,364	600,000	600,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 883,084	\$ 600,000	\$ 706,364	\$ 600,000	\$ 600,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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 transportation.
- The Investigative 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 all DARE and Resource personnel.
- The Special Operations Division was created to account for the costs associated with the 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 an emergency
- To implement new technologies that streamline the processes and provide officers with the most accurate information in a timely manner

Accomplishments:

- Implementation of new jail software
- 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	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	634,630	672,355	578,008	707,619	703,796	4.68%
Other Services & Contracts	549,300	509,997	427,268	563,098	772,168	51.41%
Supplies & Materials	94,740	85,200	55,046	92,600	92,600	8.69%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	208,817	177,545	50,469	210,345	216,146	21.74%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,487,486	\$ 1,445,097	\$ 1,110,790	\$ 1,573,662	\$ 1,784,710	23.50%

Personal Summary (FTE)

Administrative Clerk	5	5	12	12	12	140.00%
Captain – Administrator	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	0.00%
Sr Administrative Clerk	7	7	0	0	0	-100.00%
Sheriff	1	1	1	1	1	0.00%
Approved Personnel	15	15	15	15	15	0.00%

Courts	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	862,150	945,131	861,700	1,071,480	1,075,647	13.81%
Other Services & Contracts	8,000	13,000	8,750	13,000	13,000	0.00%
Supplies & Materials	4,542	447	464	447	447	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 874,692	\$ 958,578	\$ 870,914	\$ 1,084,927	\$ 1,089,094	13.62%

Personal Summary (FTE)

Captain	1	1	1	1	1	0.00%
Corporal	1	1	1	1	1	0.00%
Deputy I	15	15	16	16	16	6.67%
Lieutenant	1	1	1	1	1	0.00%
Sergeant	1	1	1	1	1	0.00%
Staff Sergeant	1	1	1	1	1	0.00%
Approved Personnel	20	20	21	21	21	5.00%

General Fund
Sheriff's Office

Budget Summary:

Investigations	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	1,093,671	1,118,181	795,185	988,061	845,203	-21.41%
Other Services & Contracts	54,916	80,000	46,215	80,000	80,000	0.00%
Supplies & Materials	6,214	2,039	2,495	2,039	2,039	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	4,546	1,000	1,055	10,000	5,000	400.00%
Other	36	-	148	5,000	5,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,159,382	\$ 1,201,220	\$ 845,098	\$ 1,085,100	\$ 937,242	-21.98%

Personal Summary (FTE)

Captain	1	1	1	1	1	0.00%
Corporal	1	1	0	0	0	-100.00%
Investigator	16	16	11	13	10	-37.50%
Lieutenant	2	2	1	1	1	-50.00%
Sergeant	1	1	3	3	3	200.00%
Staff Sergeant	2	2	1	1	1	-50.00%
Approved Personnel	23	23	17	19	16	-30.43%

Patrol	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	2,484,874	2,591,866	2,138,752	2,679,222	2,649,749	2.23%
Other Services & Contracts	86,169	687,900	565,059	697,900	695,350	1.08%
Supplies & Materials	38,918	16,978	29,914	16,978	16,978	0.00%
Capital Outlay	577,024	380,000	234,464	1,205,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	25	-	123	-	-	0.00%
Debt Service	598,536	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 3,788,546	\$ 3,676,744	\$ 2,968,312	\$ 4,599,100	\$ 3,362,077	-8.50%

Personal Summary (FTE)

Captain	1	1	2	2	2	100.00%
Corporal	5	5	4	4	4	-20.00%
Deputy Sheriff	31	31	28	32	31	0.00%
Lieutenant	6	6	6	5	5	-16.67%
Sergeant	6	6	5	5	5	-16.67%
Staff Sergeant	5	5	4	4	4	-20.00%
Approved Personnel	54	54	49	52	51	-5.56%

General Fund
Sheriff's Office

Budget Summary:

Jail	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	711,122	781,828	621,603	828,988	818,834	4.73%
Other Services & Contracts	12,976	13,000	10,833	13,000	13,000	0.00%
Supplies & Materials	13,304	10,521	8,658	15,521	15,521	47.52%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	44,716	42,500	55,283	55,500	55,500	30.59%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 782,118	\$ 847,849	\$ 696,377	\$ 913,009	\$ 902,855	6.49%

Personal Summary (FTE)

Admin/Booking Clerk	1	1	1	1	1	0.00%
Booking Officer	9	9	11	11	11	22.22%
Captain	0	0	1	1	1	100.00%
Corporal	6	6	4	4	4	-33.33%
Custodian	1	1	1	1	1	0.00%
Jail Operations Officer	54	54	53	65	61	12.96%
Lieutenant	2	2	3	3	3	100.00%
Senior Maintenance Tech.	1	1	1	1	1	0.00%
Sergeant	5	5	4	4	4	-20.00%
Staff Sergeant	7	7	6	6	6	-14.29%
Approved Personnel	86	86	85	97	93	8.14%

Training	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	2,484,874	2,591,866	2,138,752	2,679,222	2,649,749	2.23%
Other Services & Contracts	86,169	687,900	565,059	697,900	695,350	1.08%
Supplies & Materials	38,918	16,978	29,914	16,978	16,978	0.00%
Capital Outlay	577,024	380,000	234,464	1,205,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	25	-	123	-	-	0.00%
Debt Service	598,536	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 3,788,546	\$ 3,676,744	\$ 2,968,312	\$ 4,599,100	\$ 3,362,077	-8.50%

Personal Summary (FTE)

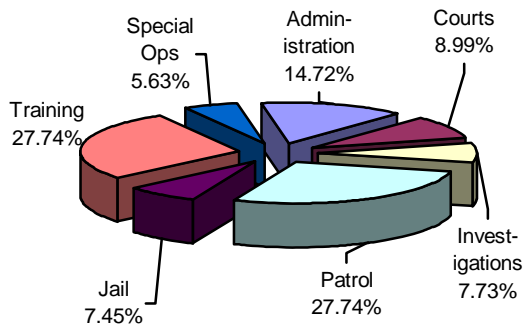
Corporal – DARE	1	1	1	1	1	0.00%
Corporal – K9	1	1	0	0	0	-100.00%
Corporal – Resource	1	1	1	1	1	0.00%
Corporal – Training	1	1	0	0	0	-100.00%
DARE Officer	2	2	2	2	2	0.00%
Deputy Sheriff – K9	1	1	0	0	0	-100.00%
Resource Officer	5	5	4	4	4	-20.00%
Sergeant – DARE	0	0	1	1	1	100.00%
Sergeant – K9	0	0	1	1	1	100.00%
Sergeant – Resource	0	0	1	1	1	100.00%
Sergeant – Training	1	1	0	0	0	-100.00%
Staff Sergeant – Training	0	0	1	1	1	100.00%
Training Officer	1	1	2	2	2	100.00%
Transportation Coordinator	0	0	1	1	1	100.00%
Truancy Officer	0	0	1	1	1	100.00%
Approved Personnel	14	14	16	16	16	14.29%

General Fund Sheriff's Office

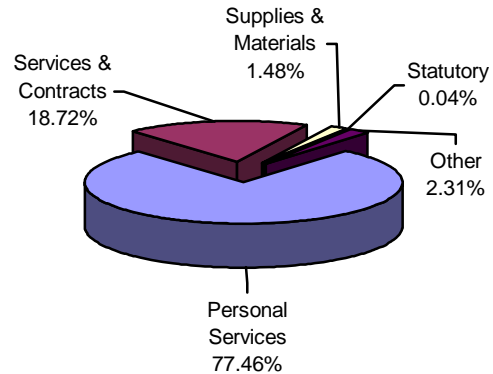
Budget Summary:

Special Operations	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	438,802	651,456	645,270	100.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	30,000	30,304	34,279	34,279	14.26%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	3,000	-	3,000	3,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ 33,000	\$ 469,106	\$ 688,735	\$ 682,549	1968.33%
Personal Summary (FTE)						
Investigator	0	0	9	9	9	100.00%
Lieutenant	0	0	1	1	1	100.00%
Sergeant	0	0	2	1	1	100.00%
Staff Sergeant	0	0	2	2	2	100.00%
Approved Personnel	0	0	14	13	13	100.00%

Departmental Summary



Budget Summary



Personnel History



General Fund
Fire/Rescue

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

Goals:

- Completion of one new station
- Purchase of two new brush trucks
- Improvements to two sub-stations
- Hiring of paid personnel to man a station full time

Performance Measurements:

	2007	2006
Number of Alarms Annually		
Between 8am and 5pm	707	1,113
Between 5pm and 12am	540	809
Between 12am and 8am	173	386
Number of Volunteers Responding		
Between 8am and 5pm	5.04	3
Between 5pm and 12am	5.33	5.7
Between 12am and 8am	4.76	5

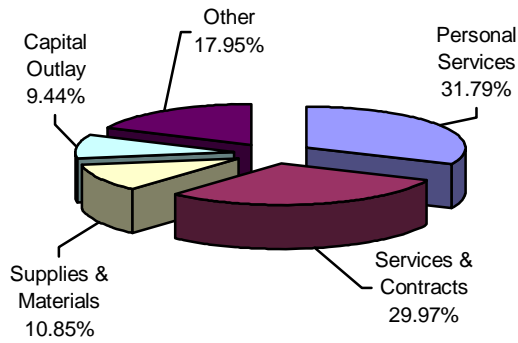
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	355,781	475,967	439,047	773,435	698,868	46.83%
Other Services & Contracts	359,403	624,850	589,537	736,210	658,950	5.46%
Supplies & Materials	261,908	238,662	306,599	577,196	238,662	0.00%
Capital Outlay	145,999	287,500	(73,719)	1,524,300	207,500	-27.83%
Statutory	-	-	-	-	-	0.00%
Other	328,282	373,021	204,113	391,831	394,687	5.81%
Debt Service	347,447	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,800,821	\$ 2,000,000	\$ 1,465,978	\$ 4,002,972	\$ 2,198,667	9.93%

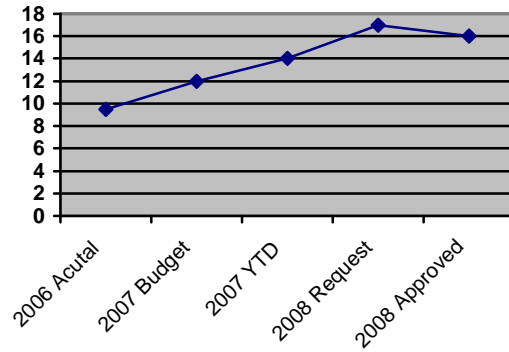
General Fund Fire/Rescue

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Assistant	1	1	1	1	1	0.00%
Code Enforcement Officer	0	0	1	1	1	100.00%
Firefighter/EMT	0	1	1	1	1	0.00%
Firefighter/First Responder	4	5	5	8	7	40.00%
Fire Marshall	1	1	1	1	1	0.00%
Fire Service Director	1	1	1	1	1	0.00%
Fire/Code Enforcement Insp.	1.5	2	1	1	1	-50.00%
Training Officer	1	1	1	1	1	0.00%
Zoning/Code Enforcement Off.	0	0	2	2	2	100.00%
Approved Personnel	9.5	12	14	17	16	16.67%

Budget Summary



Personnel History



General Fund Animal Control

Service Statement: The Division of animal control is responsible for the enforcement of rabies control laws, dangerous dog laws and local leash control ordinances. They also operate the County's animal shelter.

Goals:

- Continue to find ways to increase quality of service and reduce costs
- Increase the efficiency of adoption paperwork
- Expand facilities to accommodate the growing population of animals
- Remodel the current facility to provide safe housing form stray cats with contagious airborne diseases, to provide a "get acquainted" room for cats and to improve air quality
- Achieve the certification required for new officers
- Obtain the use of an incinerator for sanitation purposes as well as public approval
- Obtain a livestock trailer to respond to large animal calls
- Continue to improve the ordinances relating to animal welfare and control

Accomplishments:

- ventilated the cat adoption room
- Provides public programs including animal intake, adoption and control services; Annual Low Cost Rabies and Microchip Program; and the annual Blessing of the Animals program
- Added a shelter webpage to the County's website
- Partnered with a number of programs to provide shelter programs at a lower cost including provision of pet training DVDs with adoption, using PetSmart for weekend adoptions and low cost food programs
- Located a free litter program
- Revised the County Code of Ordinances relating to Animal Control

Performance Measurements:

	2007	2007
Reclamations	388	419
Adoptions	859	796
Euthanizations	5,557	5,874
Dogs/Cats turned in to the shelter	6,774	7,115

General Fund Animal Control

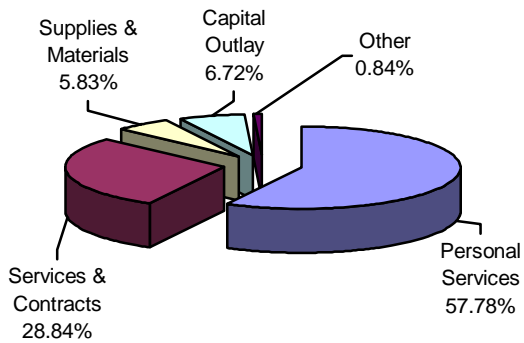
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	370,754	430,404	349,538	482,101	460,057	6.89%
Other Services & Contracts	152,813	156,775	163,893	190,738	229,603	46.45%
Supplies & Materials	28,305	29,153	28,371	51,780	46,380	59.09%
Capital Outlay	19,869	-	-	218,400	53,500	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	676	3,575	592	9,225	6,659	86.27%
Debt Service	14,019	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 586,436	\$ 619,907	\$ 542,394	\$ 952,244	\$ 796,199	28.44%

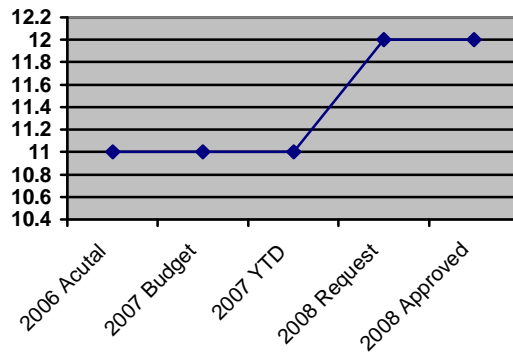
Personnel Summary (FTE)

Animal Control Manager	1	1	1	1	1	0.00%
Animal Control Officer	3	3	3	4	4	33.33%
Animal Shelter Attendant	6	6	6	6	6	0.00%
Sergeant – Animal Control	1	1	1	1	1	0.00%
Approved Personnel	11	11	11	12	12	9.09%

Budget Summary



Personnel History



General Fund
Sheriff's Radio Communications

Service Statement: The Radio Communications division accounts for the costs of maintaining and operating the VHF tower on James Road. This division was transferred to the Emergency Telecommunications Fund during Fiscal Year 2005.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	(2,500)	-	-	-	-	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 & Other Financing Uses	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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 Explorers Program
- To establish a Comprehensive Community Relations Program

Performance Measurements:

	<i>2006</i>
Requests for ambulance service	11,419
911 Emergency responses	9,800
Patients transported	8,152

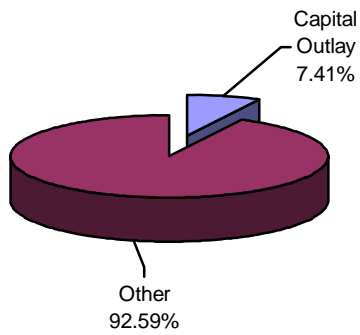
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	75,000	75,000	75,000	170,000	75,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	864,938	854,966	854,966	937,321	937,321	9.63%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 939,938	\$ 929,966	\$ 929,966	\$ 1,107,321	\$ 1,012,321	8.86%

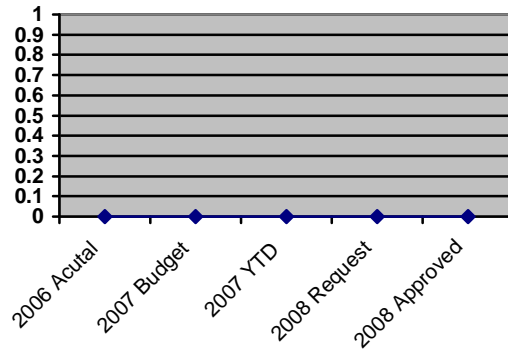
General Fund
Emergency Medical Services

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



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 systems and reorganize the records of the Coroner's office

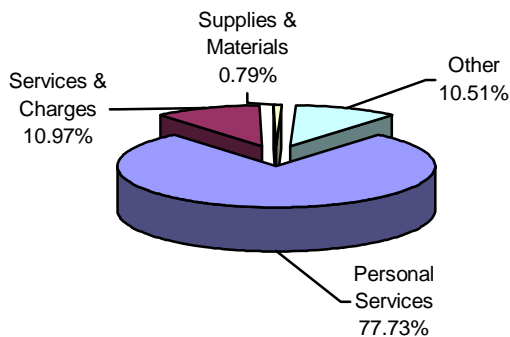
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	48,675	66,492	39,077	64,101	58,832	-11.52%
Other Services & Contracts	16,185	8,500	5,389	14,411	8,300	-2.35%
Supplies & Materials	3,478	600	1,235	600	600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	10,367	7,908	2,119	7,982	7,958	0.63%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 78,706	\$ 83,500	\$ 47,819	\$ 87,094	\$ 75,690	-9.35%

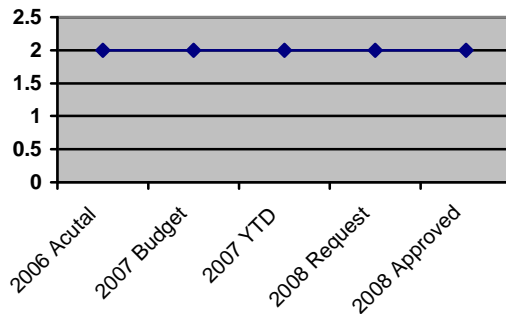
Personal Summary (FTE)

Coroner	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	0.00%
Approved Personnel	2	2	2	2	2	0.00%

Budget Summary



Personnel History



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 a Capital Improvement budget for all divisions
- To implement a small inventory warehouse where employees must 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 program tied to the new software program purchased for public administration

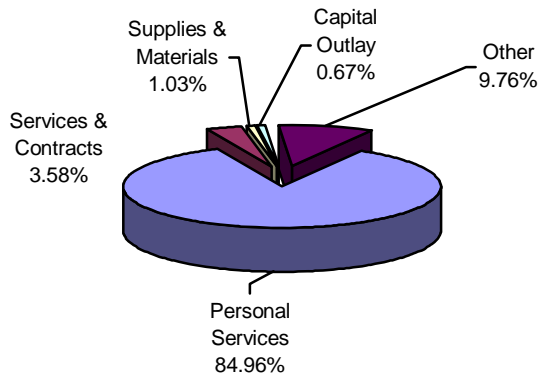
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	194,279	208,019	245,077	382,429	380,138	82.74%
Other Services & Contracts	16,937	16,542	13,114	16,962	16,022	-3.14%
Supplies & Materials	9,007	4,600	5,541	4,600	4,600	0.00%
Capital Outlay	13,332	1,155	-	6,800	3,000	159.74%
Statutory	-	-	-	-	-	0.00%
Other	1,210	1,118	2,296	4,200	43,669	3805.99%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 234,764	\$ 231,434	\$ 266,028	\$ 414,991	\$ 447,429	93.33%

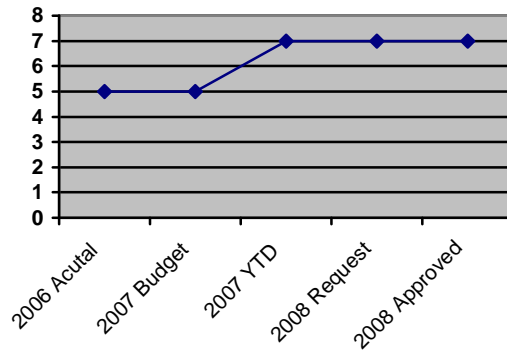
General Fund
Public Works - Administration

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Administrative Clerk	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	33.33%
Administrative Supervisor	1	1	1	1	1	0.00%
Instrument Technician	1	1	1	1	1	0.00%
Public Works Director	0	0	1	1	1	100.00%
Party Chief	0	0	1	1	1	100.00%
Sr. Public Works Supervisor	1	1	1	1	1	0.00%
Approved Personnel	5	5	7	7	7	40.00%

Budget Summary



Personnel History



General Fund

Public Works – Road Maintenance

Service Statement: The Division of Public Works – Road Maintenance consists of five divisions of responsibility.

- **Grading** – This division is responsible for costs associated with the upkeep of the County's 400 miles of unpaved roads.
- **Patching** – This division is responsible for the costs associated with the repair of minor breaks in the County's 500 miles of paved roads.
- **Signs** – This 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.
- **Traffic Control** – This division is responsible for the installation, maintenance and control of all electronic traffic devices on County roads.
- **Road Maintenance** – This 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 preventative maintenance to reduce the impact of major repairs

Accomplishments:

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

Performance Measurements:

	2007
# of potholes reported	15
Average days to repair	2
Miles of mowing completed	307.85
% of roads graded every 10 days	63%

General Fund
Public Works – Road Maintenance

Budget Summary:

Grading	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	296,963	414,853	303,426	479,495	440,406	6.16%
Other Services & Contracts	131,508	273,377	225,986	274,495	304,500	11.38%
Supplies & Materials	1,280	1,100	-	1,250	1,250	13.64%
Capital Outlay	188,803	153,676	152,521	439,500	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	122	166	210	356	356	114.46%
Debt Service	103,102	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 721,778	\$ 843,172	\$ 682,142	\$ 1,195,096	\$ 746,512	-11.46%

Personal Summary (FTE)

Grading Supervisor	0	0	1	1	1	100.00%
Motor Grader Operator	8	8	8	9	8	0.00%
Approved Personnel	8	8	9	10	9	12.50%

Patching	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	101,168	131,557	110,178	139,759	139,255	5.85%
Other Services & Contracts	10,570	8,347	7,360	8,275	28,500	241.44%
Supplies & Materials	22,058	22,1812	25,657	25,754	25,754	12.90%
Capital Outlay	-	-	-	65,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	827	717	24	24	-97.09%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 133,795	\$ 163,540	\$ 143,913	\$ 238,812	\$ 193,533	18.34%

Personal Summary (FTE)

Patching Crewleader	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	3	3	3	50.00%
Approved Personnel	3	3	4	4	4	33.33%

General Fund
Public Works – Road Maintenance

Budget Summary:

Signs	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	137,941	147,767	133,664	262,804	159,124	7.69%
Other Services & Contracts	6,313	6,307	5,154	6,235	6,450	2.27%
Supplies & Materials	30,326	43,023	30,282	43,073	43,073	0.12%
Capital Outlay	-	5,400	4,995	-	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	20	-	89	600	600	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 174,601	\$ 202,497	\$ 174,184	\$ 312,712	\$ 209,247	3.33%

Personal Summary (FTE)

Inventory/Warehouse Manager	0	0	0	1	0	0.00%
Mosquito Control Technician	0	0	0	1	0	0.00%
Public Works Supervisor	1	1	0	0	0	-100.00%
Right of Way Supervisor	0	0	1	1	1	100.00%
Sign Supervisor	0	0	1	1	1	100.00%
Sr Public Works Supervisor	1	1	0	0	0	-100.00%
Sr Sign Maintenance Worker	1	1	1	1	1	0.00%
Approved Personnel	3	3	3	5	3	0.00%

Traffic Control	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	8,030	8,000	7,497	8,000	8,500	6.25%
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 & Other Financing Uses	\$ 8,030	\$ 8,000	\$ 7,497	\$ 8,000	\$ 8,500	6.25%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

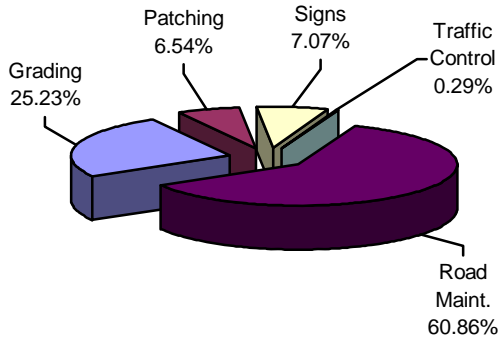
General Fund
Public Works – Road Maintenance

Budget Summary:

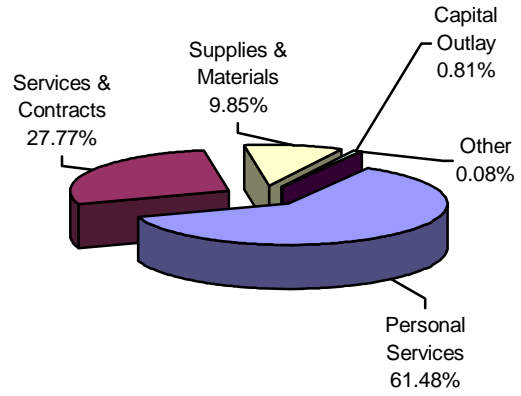
Road Maintenance	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	716,578	821,683	796,983	1,095,988	1,075,311	30.87%
Other Services & Contracts	402,161	484,056	350,687	340,875	479,225	-1.00%
Supplies & Materials	285,728	313,645	214,189	220,495	220,495	-29.70%
Capital Outlay	62,997	307,157	229,157	426,000	24,000	-92.19%
Statutory	-	-	-	-	-	0.00%
Other	107	101	874	1,460	1,460	1345.54%
Debt Service	113,157	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,580,728	\$ 1,926,642	\$ 1,591,889	\$ 2,084,818	\$ 1,800,491	-6.55%
Personal Summary (FTE)						
Ditching Crew Supervisor	0	0	2	2	2	100.00%
Equipment Operator – Ditching	2	2	0	0	0	-100.00%
Heavy Equipment Operator	3	3	5	5	5	66.67%
Mowing Equipment Operator	0	0	2	3	3	100.00%
Public Works Supervisor	1	1	0	0	0	-100.00%
Road Maintenance Crewleader	1	1	1	1	0	-100.00%
Road Maintenance Worker	4	4	4	4	4	0.00%
Road Superintendent	0	0	1	1	1	100.00%
Sr Heavy Equipment Operator	0	0	4	4	4	100.00%
Sr Public Works Supervisor	2	2	0	0	0	-100.00%
Truck Driver	4	4	4	4	5	25.00%
Approved Personnel	17	17	23	24	24	41.18%

General Fund Public Works - Road Maintenance

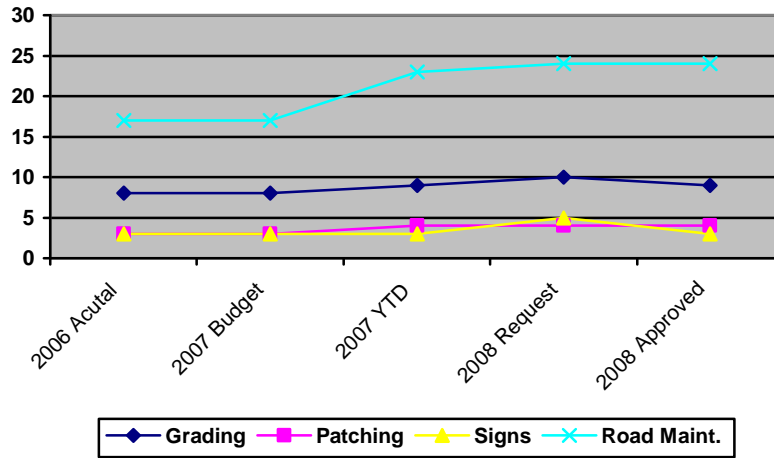
Departmental Summary



Budget Summary



Personnel History



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 inventory warehouse where employees must check out equipment for use during the day
- To enter all easements into the Geographic Information System
- To implement a plan for annual maintenance of all easements

Accomplishments:

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

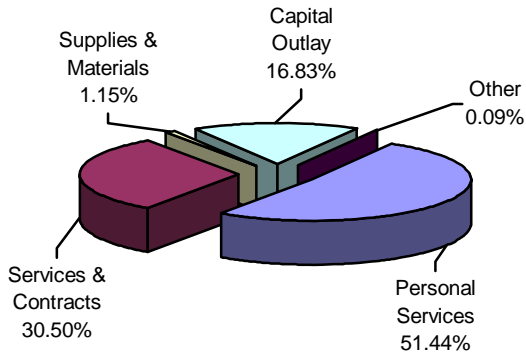
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	490,103	475,856	351,470	539,486	427,869	-10.08%
Other Services & Contracts	187,228	291,726	241,311	291,726	253,716	-13.03%
Supplies & Materials	10,835	9,557	9,557	9,557	9,557	0.00%
Capital Outlay	28,449	332,740	332,740	140,000	140,000	-57.93%
Statutory	-	-	-	-	-	0.00%
Other	828	1,000	1,000	720	720	-28.00%
Debt Service	100,108	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 817,552	\$ 1,110,879	\$ 727,090	\$ 981,489	\$ 831,862	-25.12%

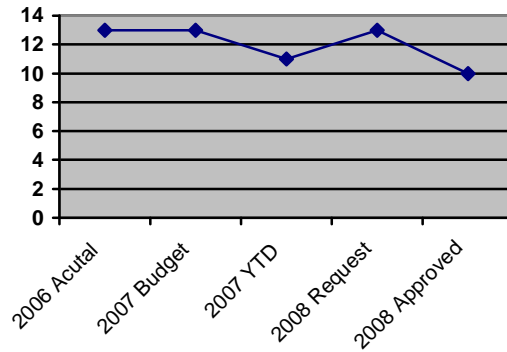
General Fund Public Works – Road Construction

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Const/Material Transport Super	0	0	1	1	1	100.00%
Equipment Operator	1	1	0	0	0	-100.00%
Heavy Equipment Operator	5	5	4	4	3	-40.00%
Material Transport Crewleader	0	0	1	1	1	100.00%
Public Works Superintendent	1	1	0	0	0	-100.00%
Public Works Supervisor	1	1	0	0	0	-100.00%
Truck Driver	5	5	5	7	5	0.00%
Approved Personnel	13	13	11	13	10	-23.07%

Budget Summary



Personnel History



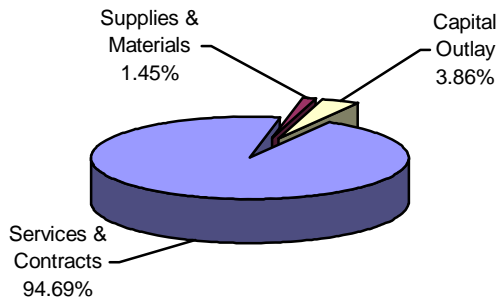
General Fund Intersection Lighting

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

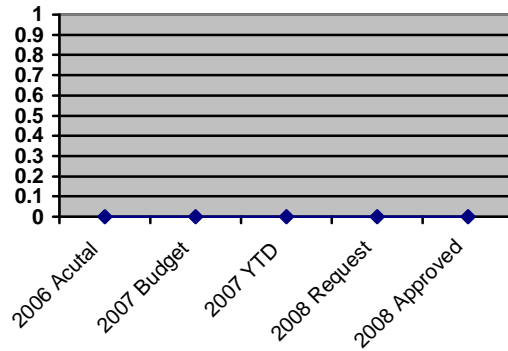
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	139,170	184,100	112,091	188,100	196,100	6.52%
Supplies & Materials	-	3,000	-	3,000	3,000	0.00%
Capital Outlay	-	6,000	-	8,000	8,000	33.33%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 139,170	\$ 193,100	\$ 112,091	\$ 199,100	\$ 207,100	7.25%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



General Fund
Public Works – Mosquito Control

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

Goals:

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

Accomplishments:

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

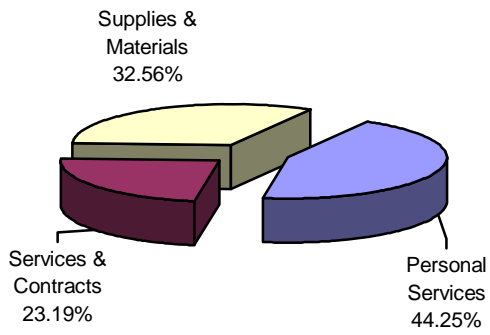
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	41,207	100.00%
Other Services & Contracts	32,962	32,580	40,767	32,580	21,600	-33.70%
Supplies & Materials	22,385	30,320	11,414	60,320	30,320	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	12,773	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 68,120	\$ 62,900	\$ 52,180	\$ 92,900	\$ 93,127	48.06%

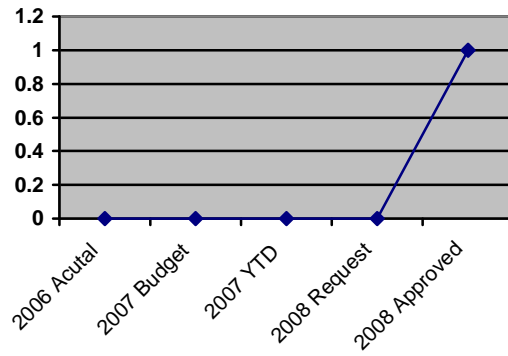
General Fund
Public Works – Mosquito Control

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Mosquito Control Technician	0	0	0	0	1	100.00%
Approved Personnel	0	0	0	0	1	100.00%

Budget Summary



Personnel History



General Fund
Public Works - Sanitation

Service Statement: The Division of Public Works - Sanitation is responsible for the operation and maintenance of the recycling centers, transporting non-recyclables to the landfills and maintaining collection sites. During Fiscal Year 2007, this division was moved to an enterprise fund based on agreements reached during the negotiations for the Service Delivery Strategy Act.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	596,334	602,229	-	713,528	-	-100.00%
Other Services & Contracts	92,435	178,321	-	164,765	-	-100.00%
Supplies & Materials	4,424	96,950	-	97,200	-	-100.00%
Capital Outlay	14,956	50,000	-	200,880	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	331,033	322,500	-	328,300	-	-100.00%
Debt Service	51,401	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,090,583	\$ 1,250,000	\$ -	\$ 1,504,673	\$ -	-100.00%
Personal Summary (FTE)						
PT Recycling Center Attendant	6.5	6.5	0	0	0	-100.00%
Recycling Center Attendant	9	9	0	0	0	-100.00%
Solid Waste Equip. Operator	4	4	0	0	0	-100.00%
Sr Public Works Supervisor	1	1	0	0	0	-100.00%
Approved Personnel	20.5	20.5	0	0	0	-100.00%

General Fund
Feed the Elderly

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	22,278	17,200	20,804	17,200	17,200	0.00%
Supplies & Materials	762	-	872	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 23,039	\$ 17,200	\$ 21,676	\$ 17,200	\$ 17,200	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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 fund as well.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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 & Other Financing Uses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 50,000	\$ 5,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	106,300	106,300	106,300	106,300	106,300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 106,300	\$ 106,300	\$ 106,300	\$ 106,300	\$ 106,300	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Public Health

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	5,487	5,000	4,360	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 & Other Financing Uses	\$ 365,487	\$ 365,000	\$ 364,360	\$ 365,000	\$ 365,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund Extension Service

Service Statement: The Extension Service Division accounts for the funding provided to this state agency that provides agricultural services, testing services and administers the local 4H program in schools.

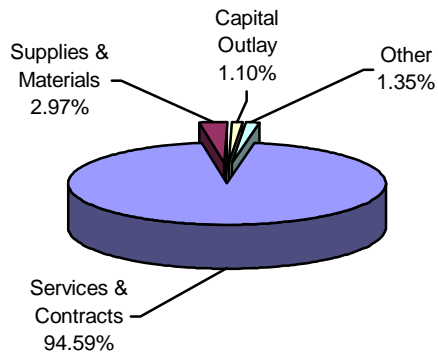
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	15,495	-	742	-	-	0.00%
Other Services & Contracts	115,146	161,920	135,932	170,685	172,142	6.31%
Supplies & Materials	6,678	4,700	4,486	6,675	5,400	14.89%
Capital Outlay	1,056	2,500	507	4,150	2,000	-20.00%
Statutory	-	-	-	-	-	0.00%
Other	2,063	3,380	1,687	4,405	2,450	-27.51%
Debt Service	6,707	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 147,145	\$ 172,500	\$ 143,353	\$ 185,915	\$ 181,992	5.50%

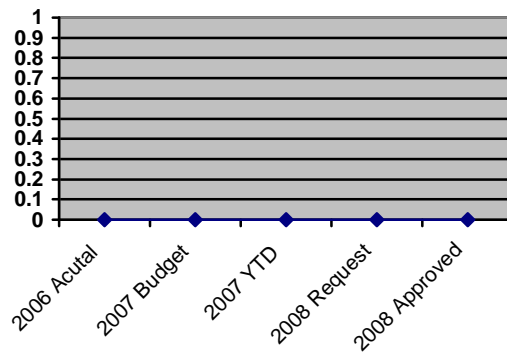
Personal Summary (FTE)

4H Coordinator	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



General Fund
Family Services

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	102,756	104,800	104,800	104,800	104,800	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 102,756	\$ 104,800	\$ 104,800	\$ 104,800	\$ 104,800	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Parks & Recreation

Service Statement: The Division of Parks & Recreation 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 Measurements:

	2006
Satisfaction rating on building cleanliness	85%
Percentage of work orders completed on time	100%

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	2,895,570	3,000,000	2,215,268	3,000,000	3,090,000	3.00%
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 & Other Financing Uses	\$ 2,895,570	\$ 3,000,000	\$ 2,215,268	\$ 3,000,000	\$ 3,090,000	3.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Chamber 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 the County. Included is funding for the Triple Crown Hometown program which promotes our area to retiring senior citizens.

Budget Summary:

Valdosta/Lowndes County	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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 & Other Financing Uses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Lake Park Area	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	7,500	7,500	7,500	10,000	7,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 7,500	\$ 7,500	\$ 7,500	\$ 10,000	\$ 7,500	0.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Library

Service Statement: The Library division accounts for the County's contributions to the operations of the South Georgia Regional Library system's branches located within Lowndes County. The Library systems include the Main, Southside, Hahira and Lake Park as well as libraries in Echols and Lanier counties.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	974,400	998,700	998,700	1,138,800	1,023,700	2.50%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 974,400	\$ 998,700	\$ 998,700	\$ 1,138,800	\$ 1,023,700	2.50%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Arts Commission

Service Statement: The Arts Commission division accounts for the County's contributions to the operations of the Lowndes/Valdosta Arts Commission and the Annette Howell Turner Center for the Arts. For Fiscal Year 2008, funding for this division was transferred to the Accommodation Excise Tax Fund.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	95,000	55,000	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 55,000	\$ 55,000	\$ 95,000	\$ 55,000	\$ -	-100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Moody Support

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	105,000	40.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 105,000	40.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Historical Society/Heritage Foundation

Service Statement: The Historical Society/Heritage Foundation division accounts for the County's contributions to 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 from Lowndes County's past. The Heritage Foundation is currently renovating the Roberts House, the oldest home in Valdosta.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	20,000	25,000	25,000	30,000	25,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 20,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 25,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Southside Recreation/QUOLA

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	20,000	15,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 15,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund
Boys & Girls Club

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	69,994	50,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 50,000	\$ 50,000	\$ 50,000	\$ 69,994	\$ 50,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	18,784	5,000	18,937	5,000	15,000	200.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 18,784	\$ 5,000	\$ 18,937	\$ 5,000	\$ 15,000	200.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund County Planner

Service Statement: The County Planner is a new division created in Fiscal Year 2008. During Fiscal Year 2007, the County hired an in-house Planner to perform the duties previously performed by the Planning Staff at the South Georgia Regional Development Center. The position was included in the Office of the County Manager in the prior Fiscal Year.

Goals:

- To promote Lowndes County's existing water/sewer services
- To inventory existing and potential housing based on lot size
- To continue to search out and correct issues with the enforcement of the ULDC through a strategy of making sure that all decisions are justified and consistent with the future direction of the County
- To investigate fiscal impact analytical tools to incorporate financial analysis into land-use decisions
- To realign Special Tax Lighting District procedures and assessments

Accomplishments:

- Successfully completed 2007 and mid-year 2007 ULDC updates
- Georgia Planning Association nomination
- Successfully split the joint zoning department, improving level of service, administration and communication

Performance Measurements:

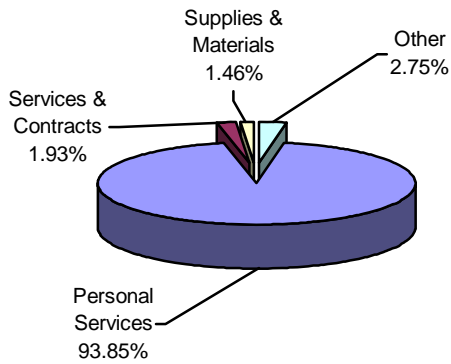
Application	District 1	District 2	District 3	Total	
Rezoning	2	4	5	11	
Pre-Application	5	9	12	26	
Minor Sub.	11	17	13	41	
Subdivisions	0	4	3	7	
ZBOA	0	0	1	1	
Vested Rights	0	1	2	3	
DRI	0	0	2	2	
Total	18	35	38	91	

General Fund County Planner

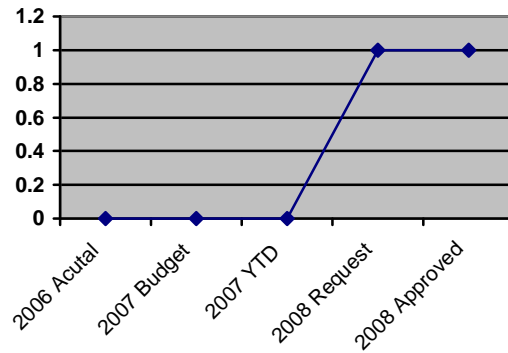
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	55,880	100.00%
Other Services & Contracts	-	-	-	-	1,150	100.00%
Supplies & Materials	-	-	-	-	870	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	1,640	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 59,540	100.00%
Personal Summary (FTE)						
County Planner	0	0	0	1	1	100.00%
Approved Personnel	0	0	0	1	1	100.00%

Budget Summary



Personnel History



General Fund
Planning Commission

Service Statement: The Planning Commission division accounts for the additional support services provided to the County Planner through the South Georgia Regional Development Center's Planning Staff 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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	156,716	100,000	143,658	100,000	90,610	-9.39%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 156,716	\$ 100,000	\$ 143,658	\$ 100,000	\$ 90,610	-9.39%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	156,089	177,332	177,332	177,332	206,939	16.70%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 156,089	\$ 177,332	\$ 177,332	\$ 177,332	\$ 206,939	16.70%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	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:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	85,631	84,600	84,600	84,600	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 85,631	\$ 84,600	\$ 84,600	\$ 84,600	\$ -	-100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

General Fund Zoning

Service Statement: The Zoning division previously was a joint department between Lowndes County, the City of Hahira and the City of Valdosta. By agreement, any shortfall was shared pro rata between the governments. However, during Fiscal Year 2007, the agreement was terminated and each government now has their own Zoning departments.

Goals:

- Continuation of cross training within the newly merged Engineering, Planning and Zoning Division
- Continuation of education through the Carl Vinson Institute of Government programs
- Continuation of development of staff's working knowledge and understanding of the ULDC and its administrative process and education of the general population

Performance Measurements:

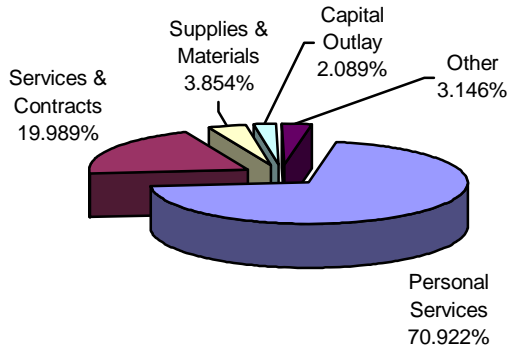
Zoning Approval Letters for residential development	805
Review of Business Occupation Applications	248
Hours spent meeting with citizens regarding land use development	30+

Budget Summary:

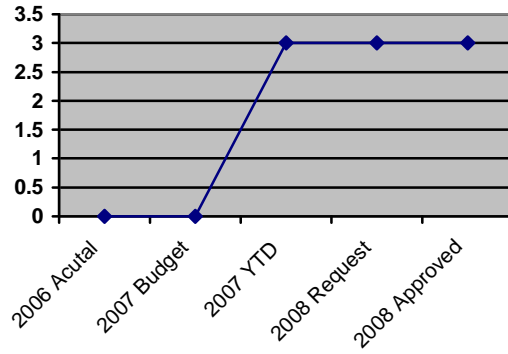
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	129,220	32,441	129,220	152,745	18.21%
Other Services & Contracts	86,890	23,205	55,181	50,305	43,050	85.52%
Supplies & Materials	-	1,500	3,152	8,300	8,300	453.33%
Capital Outlay	-	-	-	4,500	4,500	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	1,705	1,124	6,775	6,775	530.23%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 86,890	\$ 155,000	\$ 91,898	\$ 199,100	\$ 215,670	38.95%
 Personal Summary (FTE)						
Administrative Assistant	0	0	1	1	1	100.00%
Administrative Technician	0	0	1	1	1	100.00%
Zoning Administrator	0	0	1	1	1	100.00%
Approved Personnel	0	0	3	3	3	100.00%

General Fund Zoning

Budget Summary



Personnel History



General Fund
Other Financing Uses

Service Statement: Other Financing uses accounts for operating transfers to other funds.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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	561,004	485,500	-	485,500	634,921	30.78%
Total Expenditures & Other Financing Uses	\$ 561,004	\$ 485,500	\$ -	\$ 485,500	\$ 634,921	30.78%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Keep Lowndes/Valdosta Beautiful

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	50,000	50,000	45,833	50,000	50,000	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	2,041	-	2,242	-	-	0.00%
Miscellaneous	150	-	350	-	-	0.00%
Total Revenues	\$ 52,192	\$ 50,000	\$ 48,425	\$ 50,000	\$ 50,000	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	46,567	50,000	47,327	59,432	60,028	20.06%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 46,567	\$ 50,000	\$ 47,327	\$ 59,432	\$ 60,028	20.06%
Excess (Deficit) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 5,624	\$ -	\$ 1,097	\$ (9,432)	\$ (10,028)	-100.00%
Beginning Fund Balance	\$ 108,133	\$ 113,757	\$ 113,757	\$ 113,757	\$ 113,757	
Ending Fund Balance	\$ 113,757	\$ 113,757	\$ 114,855	\$ 104,325	\$ 103,729	

Keep Lowndes/Valdosta Beautiful

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

Goals:

- Continuation of "Bring One for the Chipper" annual Christmas tree recycling program
- Continuation of the "Great American Cleanup"
- Continuation of "Rivers Alive" to clean up waterways and "Make a Difference Day" to clean up neighborhoods
- Continuation of "America Recycles Day", "Magic of Recycling", "Electronics Recycling", "Adopt a Road", "Adopt a Spot" and "Adopt a Stream" and other programs to promote recycling, litter reduction and beautification

Performance Measurements:

# of Christmas Trees Collected	1,245
Tons of trash collected in Great American Cleanup	16.6
Tons of trash collected in Rivers Alive	4.22
Tons of trash collected in Make a Difference Day	26.74
# of performances of the "Magic of Recycling"	12
# of children reached through the "Magic of Recycling"	4,000+
Computer monitors collected during "Electronic Recycling"	258
Personal computers collected during "Electronic Recycling"	353
Televisions collected during "Electronic Recycling"	27
Litter rating, scale of 1-4	2.2

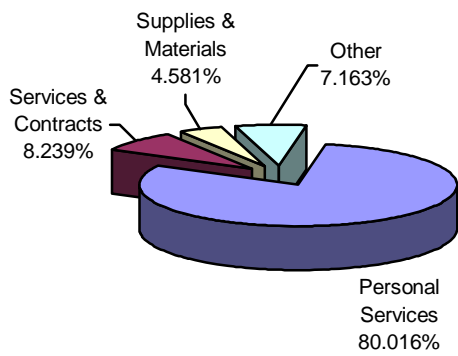
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	38,967	43,500	38,512	47,386	48,032	10.42%
Other Services & Contracts	910	1,450	3,361	4,996	4,946	241.10%
Supplies & Materials	898	750	626	2,750	2,750	266.67%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,792	4,300	4,828	4,300	4,300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 46,567	\$ 50,000	\$ 47,327	\$ 59,432	\$ 60,028	20.06%

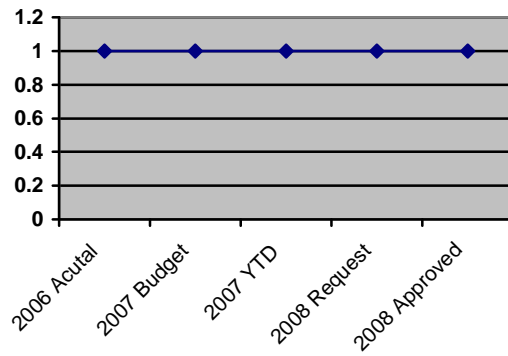
Keep Lowndes/Valdosta Beautiful

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Executive Director	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%

Budget Summary



Personnel History



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Commissary

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	264,815	215,000	224,763	215,000	215,000	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	292,108	250,000	252,012	250,000	250,000	0.00%
Total Revenues	\$ 556,923	\$ 465,000	\$ 476,775	\$ 465,000	\$ 465,000	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	553,558	465,000	582,061	483,101	481,989	3.65%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 553,558	\$ 465,000	\$ 582,061	\$ 483,101	\$ 481,989	3.65%
Excess (Deficit) of Revenues Over Expenditures	\$ 3,365	\$ -	\$ -	\$ -	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 3,365	\$ -	\$ (105,285)	\$ (18,101)	\$ (16,989)	-100.00%
Beginning Fund Balance	\$ 449,810	\$ 453,175	\$ 453,175	\$ 453,175	\$ 453,175	
Ending Fund Balance	\$ 453,175	\$ 453,175	\$ 347,889	\$ 435,074	\$ 436,186	

Commissary

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

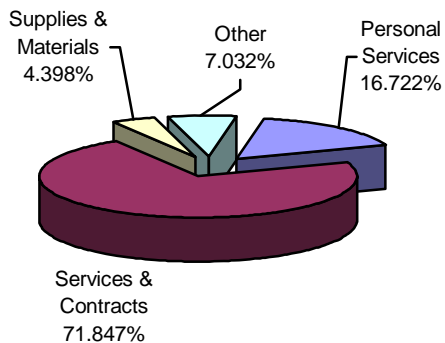
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	69,941	76,606	75,219	81,711	80,599	5.21%
Other Services & Contracts	419,802	343,300	437,746	346,296	346,296	0.87%
Supplies & Materials	31,657	11,200	34,820	2,1200	21,200	89.29%
Capital Outlay	9,683	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	22,475	33,894	34,277	33,894	33,894	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 553,558	\$ 465,000	\$ 582,061	\$ 483,101	\$ 481,989	3.65%

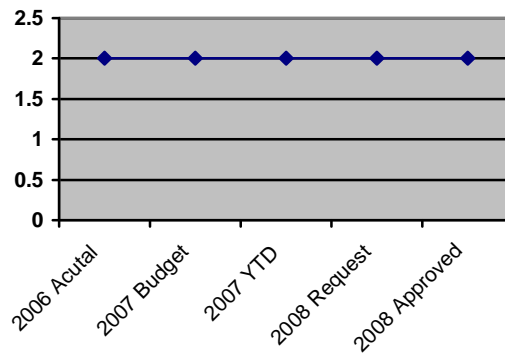
Personal Summary (FTE)

Custodian	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	0.00%
Approved Personnel	2	2	2	2	2	0.00%

Budget Summary



Personnel History



Drug Seizures

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	683,522	-	11,177	-	-	0.00%
Investment Income	30,350	4,000	1,750	4,000	4,000	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 713,873	\$ 4,000	\$ 12,927	\$ 4,000	\$ 4,000	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	540,060	-	23,951	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 540,060	\$ -	\$ 23,951	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ 173,813	\$ 4,000	\$ (11,024)	\$ 4,000	\$ 4,000	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 173,813	\$ 4,000	\$ (11,024))	\$ 4,000	\$ 4,000	-100.00%
Beginning Fund Balance	\$ 366,961	\$ 540,774	\$ 540,774	\$ 544,774	\$ 544,774	
Ending Fund Balance	\$ 540,774	\$ 544,774	\$ 529,720	\$ 548,774	\$ 548,774	

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.

Budget Summary:

Drug Seizures – Local	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	2,727	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	3,950	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	47,505	-	5,009	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 50,232	\$ -	\$ 8,959	\$ -	\$ -	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%
Drug Seizures – Federal	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	910	-	-	-	-	0.00%
Supplies & Materials	45,505	-	14,407	-	-	0.00%
Capital Outlay	373,249	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	43,173	-	585	-	-	0.00%
Debt Service	26,991	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 489,827	\$ -	\$ 14,992	\$ -	\$ -	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Accommodation Excise Tax

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	1,828,461	1,850,000	1,469,860	1,850,000	1,900,000	2.70%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 1,828,461	\$ 1,850,000	\$ 1,469,860	\$ 1,850,000	\$ 1,900,000	2.70%
Expenditures						
General Government	1,811,301	1,850,000	1,627,946	1,850,000	1,881,355	1.69%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 1,811,301	\$ 1,850,000	\$ 1,627,946	\$ 1,850,000	\$ 1,881,355	1.69%
Excess (Deficit) of Revenues Over Expenditures	\$ 17,161	\$ -	\$ (158,087)	\$ -	\$ 18,645	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ 17,161	\$ -	\$ (158,087)	\$ -	\$ 18,645	100.00%
Beginning Fund Balance	\$ 92,263	\$ 113,424	\$ 113,424	\$ 113,424	\$ 113,424	
Ending Fund Balance	\$ 113,424	\$ 113,424	\$ (44,663)	\$ 113,424	\$ 132,069	

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. For Fiscal Year 2008, the Industrial Authority will receive a dedicated millage and has been removed from the Accommodation Excise Tax Fund. The Arts Commission has been budgeted to receive approximately 10%.

Budget Summary:

Conference Center	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	270,000	277,500	277,500	277,500	378,000	36.22%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 270,000	\$ 277,500	\$ 277,500	\$ 277,500	\$ 378,000	36.22%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Tourism Authority	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	731,301	740,000	517,946	740,000	760,000	2.70%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 731,301	\$ 740,000	\$ 517,946	\$ 740,000	\$ 760,000	2.70%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Accommodation Excise Tax

Budget Summary:

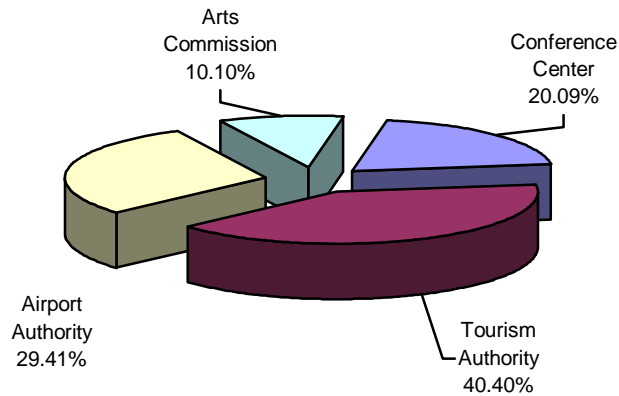
Airport Authority	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	450,000	462,500	462,500	462,500	553,355	19.64%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 450,000	\$ 462,500	\$ 462,500	\$ 462,500	\$ 553,355	19.64%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%
Industrial Authority	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	360,000	370,000	370,000	370,000	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 360,000	\$ 370,000	\$ 370,000	\$ 370,000	\$ -	-100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Accommodation Excise Tax

Budget Summary:

Arts Commission	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	190,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 190,000	100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Accommodation Excise Tax Distribution



Jail Operations Fund

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	496,742	500,000	410,481	500,000	500,000	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 496,742	\$ 500,000	\$ 410,481	\$ 500,000	\$ 500,000	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	752,191	592,403	573,804	599,734	515,934	-12.91%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 752,191	\$ 592,403	\$ 573,804	\$ 599,734	\$ 515,934	-12.91%
Excess (Deficit) of Revenues Over Expenditures	\$ (255,449)	\$ (92,403)	\$ (163,323)	\$ (99,734)	\$ (15,934)	-82.76
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (255,449)	\$ (92,403)	\$ (163,323)	\$ (99,734)	\$ (15,934)	-82.76%
Beginning Fund Balance	\$ 738,691	\$ 483,242	\$ 483,242	\$ 390,839	\$ 390,839	
Ending Fund Balance	\$ 483,242	\$ 390,839	\$ 319,919	\$ 291,105	\$ 374,905	

Jail Operations

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

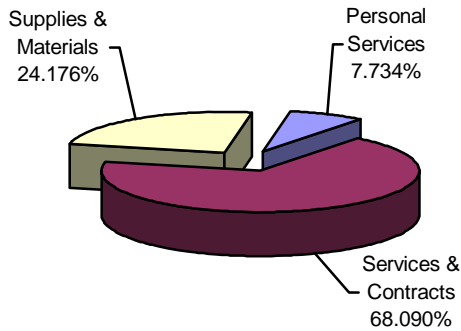
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	35,522	37,159	35,123	39,904	39,904	7.39%
Other Services & Contracts	455,027	430,514	316,674	435,100	351,300	-18.40%
Supplies & Materials	158,774	124,730	159,861	124,730	124,730	0.00%
Capital Outlay	103,267	-	43,511	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	(398)	-	18,636	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 752,191	\$ 592,403	\$ 573,804	\$ 599,734	\$ 515,934	-12.91%

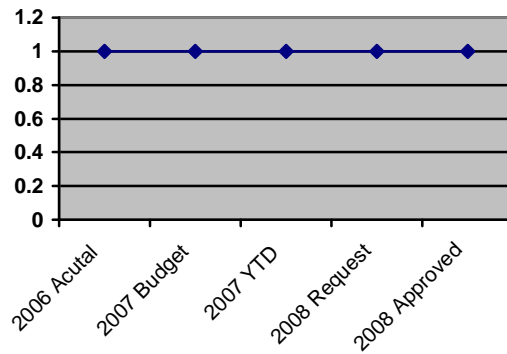
Personal Summary (FTE)

Maintenance Coordinator	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%

Budget Summary



Personnel History



Drug Abuse Treatment

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	25,312	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	227,706	385,000	229,672	385,000	275,000	-28.57%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 253,018	\$ 385,000	\$ 229,672	\$ 385,000	\$ 275,000	-28.57%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	302,477	393,458	307,093	367,766	386,980	-1.65%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 302,477	\$ 393,458	\$ 307,093	\$ 367,766	\$ 386,980	-1.65%
Excess (Deficit) of Revenues Over Expenditures	\$ (49,459)	\$ (8,458)	\$ (77,422)	\$ 17,234	\$ (111,980)	1223.95%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (49,459)	\$ (8,458)	\$ (77,422)	\$ 17,234	\$ (111,980)	1223.95%
Beginning Fund Balance	\$ (63,480)	\$ (112,939)	\$ (112,939)	\$ (121,397)	\$ (121,397)	
Ending Fund Balance	\$ (112,939)	\$ (121,397)	\$ (190,361)	\$ (104,163)	\$ (233,377)	

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.

Goals:

- To continue providing quality and timely resources to the citizens of Lowndes County while maintaining a reasonable and well organized spending plan
- To continue to eliminate or reallocate unnecessary budget spending and to plan for future growth of the organization
- To reduce personnel costs by 3-5% from previous budget year
- To obtain grant monies to reduce program costs by 8-10%
- To increase fine and forfeiture revenues 1-2% by request

Accomplishments:

- Received a number of awards and certificates of appreciation in the community as well as several newspaper articles recognizing LODAC programs and efforts

Performance Measurements:

Contacts made in business and community	3,218
Contacts made through school systems	7,091
Crisis calls completed	25
Hours of training through community collaborative meetings	213
Juvenile court proceedings attended	35
Teens assigned to complete LODAC programs	75
Parents assigned to complete LODAC programs	97

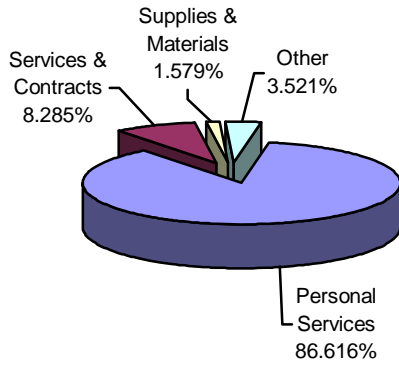
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	268,117	346,516	272,924	312,961	335,185	-3.27%
Other Services & Contracts	26,084	34,110	26,914	35,070	32,060	-6.01%
Supplies & Materials	3,094	5,582	4,740	6,110	6,110	9.46%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	5,182	7,250	2,515	13,625	13,625	87.93%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 302,477	\$ 393,458	\$ 307,093	\$ 367,766	\$ 386,980	-1.65%

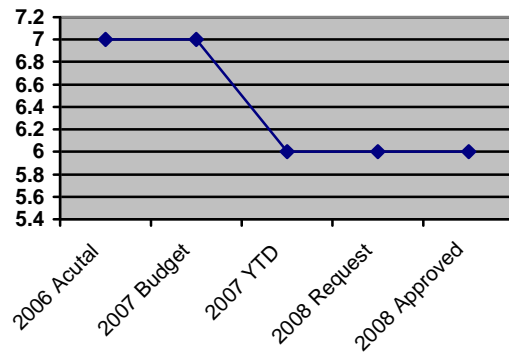
Drug Abuse Treatment

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Summary (FTE)						
Executive Director	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	0.00%
Program Director	1	1	1	1	1	0.00%
PT Substance Abuse Counselor	0	0	1	1	1	100.00%
Substance Abuse Counselor	4	4	2	2	2	-50.00%
Approved Personnel	7	7	6	6	6	-14.29%

Budget Summary



Personnel History



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911 Emergency Telecommunications

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	408,250	510,208	203,627	510,208	584,918	14.64%
Charges for Service	1,714,875	1,505,000	1,428,218	1,505,000	1,700,000	12.96%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	10,245	10,000	113	10,000	-	-100.00%
Miscellaneous	20,900	20,000	19,158	20,000	20,000	0.00%
Total Revenues	\$ 2,154,270	\$ 2,045,208	\$ 1,651,116	\$ 2,045,208	\$ 2,304,918	12.70%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	2,796,974	2,530,708	2,010,705	3,109,123	2,939,839	16.17%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 2,796,974	\$ 2,530,708	\$ 2,010,705	\$ 3,109,123	\$ 2,939,839	16.17%
Excess (Deficit) of Revenues Over Expenditures	\$ (642,704)	\$ (485,500)	\$ (359,589)	\$ (1,063,915)	\$ (634,921)	30.78%
Other Financing Sources & Uses						
OTI – General Fund	561,004	485,500	-	485,500	634,921	30.78%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (81,700)	\$ -	\$ (359,589)	\$ (578,415)	\$ -	0.00%
Beginning Fund Balance	\$ (229,490)	\$ (311,190)	\$ (311,190)	\$ (311,190)	\$ (311,190)	
Ending Fund Balance	\$ (311,190)	\$ (311,190)	\$ (670,779)	\$ (889,605)	\$ (311,190)	

911 Emergency Telecommunications

Service Statement: 911 Emergency Telecommunications is made up of four divisions that each serve a different need.

- The Emergency Operations Division 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 Agency provides the citizens of Lowndes County with coordinated services in the event of a disaster or emergency.
- 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 during Fiscal Year 2005. During Fiscal Year 2008, the tower will be relocated to the Fire Headquarters property.
- The Public Safety Radio System is a state of the art 800 MHz radio system providing communication links between the 911 Center and the public safety agencies that serve Lowndes County.

Goals:

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

Accomplishments:

- Moved to twelve hour shifts

Performance Measurements:

	2006
Average Daily Calls for Service	508.71
CALEA accredited 911 agencies in Georgia	2
CALEA accredited 911 agencies in US	35

911 Emergency Telecommunications

Budget Summary:

911 Center	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	1,200,141	1,569,264	1,170,685	1,716,986	1,754,911	11.83%
Other Services & Contracts	501,112	412,111	332,256	421,736	429,171	4.14%
Supplies & Materials	19,432	16,250	12,114	190,994	97,316	498.87%
Capital Outlay	-	41,000	37,940	99,000	81,000	97.56%
Statutory	-	-	-	1,450	1,450	100.00%
Other	23,501	16,663	8,701	25,108	24,362	46.20%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 1,744,186	\$ 2,055,288	\$ 1,561,697	\$ 2,455,274	\$ 2,388,210	16.20%

Personal Summary (FTE)

911 Director	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	0.00%
Assistant Team Leader	3	3	4	4	4	33.33%
Operations Supervisor	1	1	1	1	1	0.00%
PT Telecom Specialist	0.5	0	0.5	0.5	0.5	100.00%
System Analyst	1	1	1	1	1	0.00%
Team Leader	3	3	4	4	4	33.33%
Telecommunications Officer	6	9	10	10	10	11.11%
Telecommunications Specialist	15	15	12	16	14	-6.67%
Training Officer	1	1	1	1	1	0.00%
Approved Personnel	32.5	35	35.5	39.5	37.5	7.14%

Emergency Management	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	69,745	-	49,874	80,598	-	0.00%
Other Services & Contracts	8,486	4,200	2,407	4,200	4,200	0.00%
Supplies & Materials	85	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,336	1,500	-	1,500	1,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 79,653	\$ 5,700	\$ 52,281	\$ 86,298	\$ 5,700	0.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

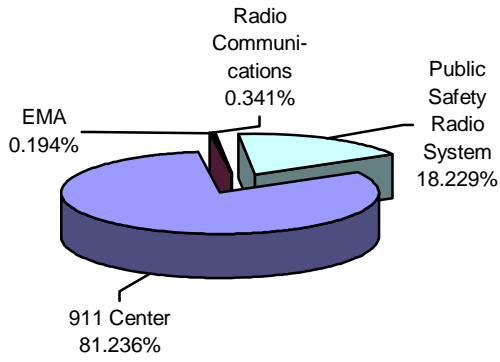
911 Emergency Telecommunications

Budget Summary:

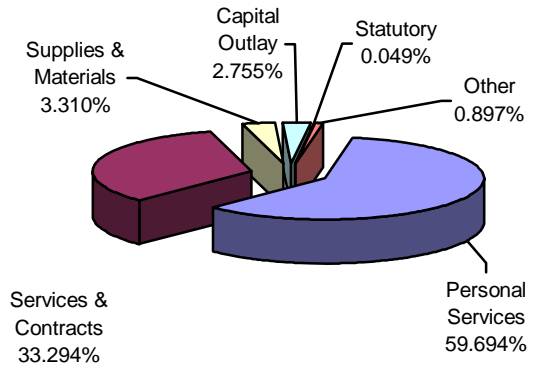
Radio Communications	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	4,843	-	1,614	3,662	-	0.00%
Other Services & Contracts	5,104	8,512	5,224	9,512	9,512	11.75%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	500	500	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 9,947	\$ 8,512	\$ 6,838	\$ 13,674	\$ 10,012	17.62%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%
Public Safety Radio System	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	447,883	461,208	319,057	553,877	535,917	16.20%
Supplies & Materials	55	-	-	-	-	0.00%
Capital Outlay	515,250	-	70,833	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 963,188	\$ 461,208	\$ 389,890	\$ 553,877	\$ 535,917	16.20%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

911 Emergency Telecommunications

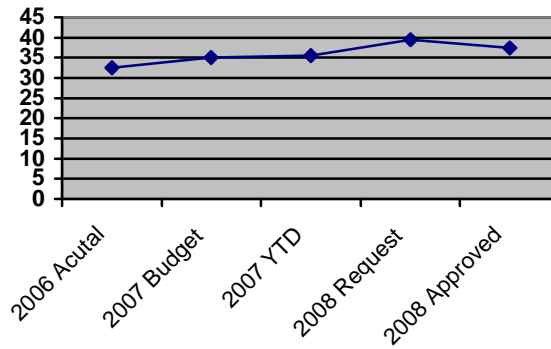
Departmental Summary



Budget Summary



Personnel History



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Special Purpose Local Option Sales Tax III

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	125	-	86	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 125	\$ -	\$ 86	\$ -	\$ -	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	10,209	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 10,209	\$ -	\$ -	\$ -	\$ -	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (10,084)	\$ -	\$ 86	\$ -	\$ -	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (10,084)	\$ -	\$ 86	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ 52,598	\$ 42,514	\$ 42,514	\$ 42,514	\$ 42,514	
Ending Fund Balance	\$ 42,514	\$ 42,514	\$ 42,600	\$ 42,514	\$ 42,514	

Special Purpose Local Option Sales Tax III

Service Statement: The Special Purpose Local Option Sales Tax III (SPLOST III) fund accounts for revenues and expenditures related to the third sales tax passed by Lowndes County.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	10,209	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 10,209	\$ -	\$ -	\$ -	\$ -	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Special Purpose Local Option Sales Tax IV

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	2,747	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	217,335	47,000	88,785	47,000	47,000	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 217,335	\$ 47,000	\$ 91,531	\$ 47,000	\$ 47,000	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	6,383,206	10,000,000	839,545	10,000,000	10,000,000	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 6,383,206	\$ 10,000,000	\$ 839,545	\$ 10,000,000	\$ 10,000,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (6,165,871)	\$ (9,953,000)	\$ (748,014)	\$ (9,953,000)	\$ (9,953,000)	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (6,165,871)	\$ (9,953,000)	\$ (748,014)	\$ (9,953,000)	\$ (9,953,000)	0.00%
Beginning Fund Balance	\$ 9,280,259	\$ 3,114,388	\$ 3,114,388	\$ 42,514	\$ 42,514	
Ending Fund Balance	\$ 3,114,388	\$ (6,838,612)	\$ 2,366,375	\$(16,791,612)	\$(16,791,612)	

Special Purpose Local Option Sales Tax IV

Service Statement: The Special Purpose Local Option Sales Tax IV (SPLOST IV) fund accounts for revenues and expenditures related to the fourth sales tax passed by Lowndes County.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	7,845	100,000	-	100,000	100,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	6,375,360	9,900,000	839,545	9,900,000	9,900,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 6,383,206	\$ 10,000,000	\$ 839,545	\$ 10,000,000	\$ 10,000,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Special Purpose Local Option Sales Tax V

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	22,067,549	21,000,000	14,629,491	21,000,000	12,000,000	-42.86%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	8,042	-	453,903	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	164,666	115,000	155,703	115,000	115,000	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 22,240,257	\$ 21,115,000	\$ 15,239,097	\$ 21,115,000	\$ 12,115,000	-42.62%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	26,763,690	25,100,000	17,941,440	25,100,000	25,100,000	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 26,763,690	\$ 25,100,000	\$ 17,941,440	\$ 25,100,000	\$ 25,100,000	0.00%
Excess (Deficit) of Revenues Over Expenditures	\$ (4,523,435)	\$ (3,985,000)	\$ (2,702,343)	\$ (3,985,000)	\$ (12,985,000)	225.85%
Other Financing Sources & Uses						
OTO – Water/Sewer	(2,052,247)	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (6,575,682)	\$ (3,985,000)	\$ (2,702,343)	\$ (3,985,000)	\$ (12,985,000)	225.85%
Beginning Fund Balance	\$ 20,138,953	\$ 13,563,271	\$ 13,563,271	\$ 9,578,271	\$ 9,578,271	
Ending Fund Balance	\$ 13,563,271	\$ 9,578,271	\$ 10,860,928	\$ 5,593,271	\$ (3,406,729)	

Special Purpose Local Option Sales Tax V

Service Statement: The Special Purpose Local Option Sales Tax V (SPLOST V) fund accounts for revenues and expenditures related to the fifth sales tax passed by Lowndes County.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	282,081	100,000	51,123	100,000	100,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	26,481,610	25,000,000	17,890,317	25,000,000	25,000,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	2,052,247	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 28,815,939	\$ 25,100,000	\$ 17,941,440	\$ 25,100,000	\$ 25,100,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Victim/Witness

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	20,510	65,700	61,262	65,700	65,700	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	130,400	196,500	202,741	196,500	196,500	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 150,910	\$ 262,200	\$ 264,004	\$ 262,200	\$ 262,200	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	273,302	396,300	269,440	295,447	295,397	-25.46%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	\$ 273,302	\$ 396,300	\$ 269,440	\$ 295,447	\$ 295,397	-25.46%
Excess (Deficit) of Revenues Over Expenditures	\$ (122,392)	\$ (134,100)	\$ (5,437)	\$ (33,247)	\$ (33,197)	-75.24%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	\$ (122,392)	\$ (134,100)	\$ (5,437)	\$ (33,247)	\$ (33,197)	-75.24%
Beginning Fund Balance	\$ 32,005	\$ (90,387)	\$ (90,387)	\$ (244,487)	\$ (224,487)	
Ending Fund Balance	\$ (90,387)	\$ (224,487)	\$ (95,823)	\$ (257,734)	\$ (257,684)	

Victim/Witness

Service Statement: Victim/Witness funds are administered by the courts and are to be used for 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.

Budget Summary:

District Attorney	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	148,166	148,200	148,200	148,200	148,200	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 148,166	\$ 148,200	\$ 148,200	\$ 148,200	\$ 148,200	0.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

The Haven	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
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 & Other Financing Uses	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	0.00%

Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Victim/Witness

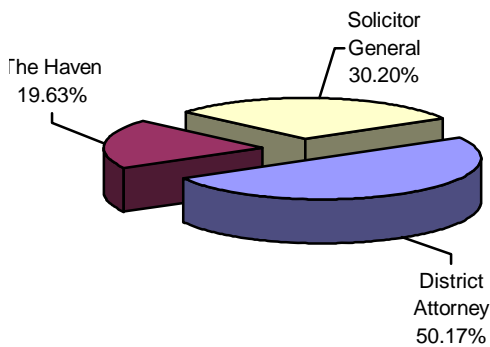
Budget Summary:

Solicitor General	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	58,930	169,938	55,098	65,365	65,365	-61.54%
Other Services & Contracts	1,492	4,242	2,057	4,242	4,192	-1.18%
Supplies & Materials	2,073	3,030	1,497	3,250	3,250	7.26%
Capital Outlay	190	1,100	-	5,000	5,000	354.55%
Statutory	-	2,400	-	2,000	2,000	-16.67%
Other	4,450	9,390	4,588	9,390	9,390	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenditures & Other Financing Uses	\$ 67,136	\$ 190,100	\$ 63,240	\$ 89,247	\$ 89,197	-53.08%

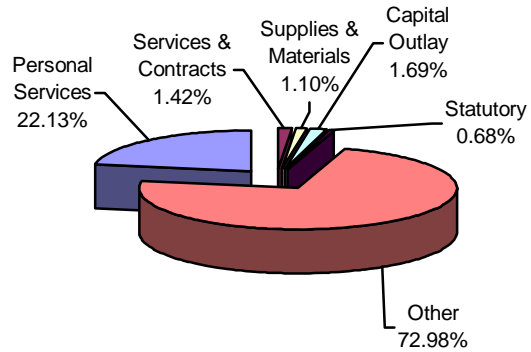
Personal Summary (FTE)

PT Administrative Secretary	0.5	0.5	0.5	0.5	0.5	0.00%
Victim Advocate	1	1	1	1	1	0.00%
Approved Personnel	1.5	1.5	1.5	1.5	1.5	0.00%

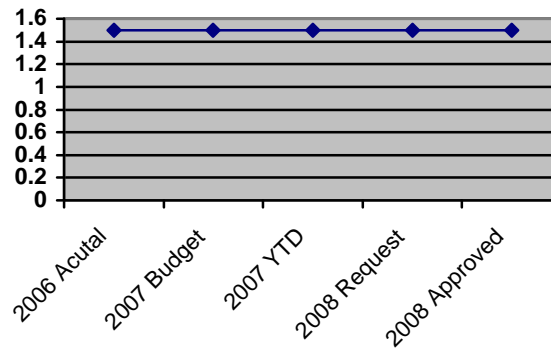
Departmental Summary



Budget Summary



Personnel History



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Water/Sewer

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	2,826,824	2,409,000	2,478,802	2,409,000	2,709,000	12.45%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 2,826,824	\$ 2,409,000	\$ 2,478,802	\$ 2,409,000	\$ 2,709,000	12.45%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	4,166,019	3,413,693	4,457,321	4,441,564	3,576,422	4.74%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 4,166,019	\$ 3,413,693	\$ 4,457,321	\$ 4,441,564	\$ 3,576,422	4.74%
Operating Income (Loss)	\$ (1,339,195)	\$ (1,004,693)	\$ (1,978,518)	\$ (2,032,564)	\$ (866,422)	-13.76%
Non Operating Revenues (Expenses)						
Penalties	31,725	25,000	7,061	25,000	10,000	-60.00%
SPLOST – Other	2,107,236	-	-	-	-	0.00%
Connection Fees	314,961	300,000	440,456	300,000	350,000	16.67%
Interest Income	137,365	3,500	52,778	3,500	50,000	1328.57%
Premiums on Bonds Sold	12,690	-	-	-	-	0.00%
Amortize Bond Issue Cost	(10,075)	-	-	-	-	0.00%
Interest Expense	(762,231)	(37,000)	(433,335)	(37,000)	(37,000)	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 492,475	\$ (713,193)	\$ (1,911,558)	\$ (1,741,064)	\$ (493,422)	-30.82%
Beginning Net Assets	\$ 19,446,439	\$ 19,938,914	\$ 19,938,914	\$ 19,225,721	\$ 19,225,721	
Ending Net Assets	\$ 19,938,914	\$ 19,225,721	\$ 18,027,356	\$ 17,484,657	\$ 18,732,299	

Water/Sewer

Service Statement: The Water/Sewer Department is divided into four separate 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 also is responsible for reading 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 that 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

Water/Sewer

Budget Summary:

SPLOST Projects	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	11,578	-	2,390,395	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 11,578	\$ -	\$ 2,390,395	\$ -	\$ -	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%
Administration	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	289,145	300,429	285,269	399,407	367,124	2.20%
Other Services & Contracts	183,137	1,562,055	1,288,833	1,833,600	1,433,180	-8.25%
Supplies & Materials	5,457	56,700	166,436	285,474	285,474	403.48%
Capital Outlay	2,012,522	1,126,498	42,033	1,533,798	1,134,798	0.74%
Statutory	-	-	-	-	-	0.00%
Other	34,691	32,298	9,344	30,103	30,989	-4.05%
Debt Service	827,675	37,000	433,335	37,000	37,000	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 3,352,627	\$ 3,114,980	\$ 2,25,250	\$ 4,119,382	\$ 3,288,565	5.57%
Personal Summary (FTE)						
Customer Service Clerk	1	1	2	3	2	100.00%
Customer Service Supervisor	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	0.00%
Utilities Superintendent	1	1	1	1	1	0.00%
Approved Personnel	5	5	6	7	6	20.00%

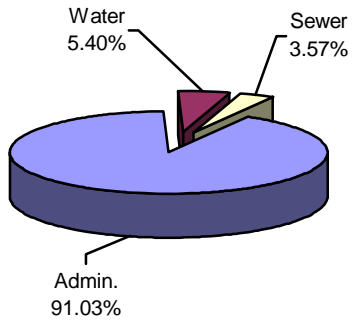
Water/Sewer

Budget Summary:

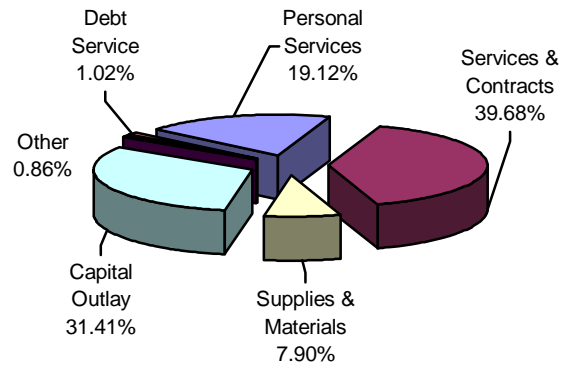
Water	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	176,767	215,932	168,195	230,044	194,719	-9.82%
Other Services & Contracts	105,800	200	618	200	200	0.00%
Supplies & Materials	190,122	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	3,546	-	431	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 476,236	\$ 216,132	\$ 169,244	\$ 230,244	\$ 194,919	9.81%
Personal Summary (FTE)						
Utility Service Workers	5	5	5	5	5	0.00%
Approved Personnel	5	5	5	5	5	0.00%
Sewer	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	113,905	119,581	105,767	128,938	128,938	7.82%
Other Services & Contracts	979,848	-	-	-	-	0.00%
Supplies & Materials	2,486	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,648	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 1,097,884	\$ 119,581	\$ 105,767	\$ 128,938	\$ 128,938	7.82%
Personal Summary (FTE)						
Utility Maintenance Technician	1	1	1	1	1	0.00%
Utility Service Worker	2	3	2	3	2	-33.33%
Approved Personnel	3	4	3	4	3	-25.00%

Water/Sewer

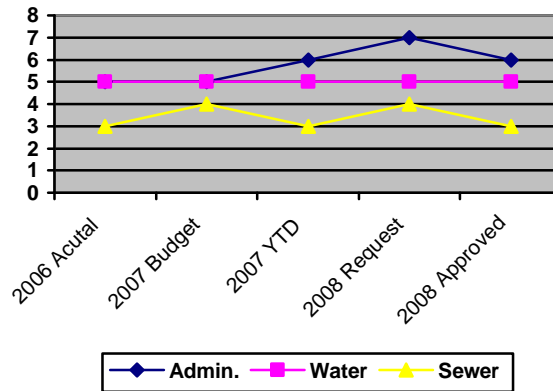
Departmental Summary



Budget Summary



Personnel History



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Landfill

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	515,867	165,000	122,360	199,020	195,800	18.67%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 515,867	\$ 165,000	\$ 122,360	\$ 199,020	\$ 195,800	18.67%
Operating Income (Loss)	\$ (515,867)	\$ (165,000)	\$ (122,360)	\$ (199,020)	\$ (195,800)	18.67%
Non Operating Revenues (Expenses)						
Solid Waste Host Fee	642,351	600,000	50,000	600,000	50,000	-91.67%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ 126,484	\$ 435,000	\$ (72,360)	\$ 400,980	\$ (145,800)	-133.52%
Beginning Net Assets	\$ 914,867	\$ 1,041,351	\$ 1,041,350	\$ 1,476,351	\$ 1,476,351	
Ending Net Assets	\$ 1,041,351	\$ 1,476,351	\$ 968,991	\$ 1,877,331	\$ 1,330,551	

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
- Maintained Georgia EPD compliance

Performance Measurements:

2007 2006

SCF of methane extracted 12,000

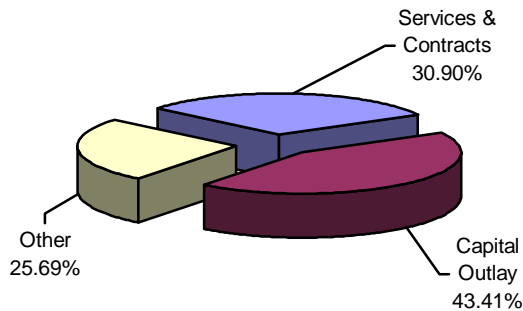
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	30,000	37,647	63,720	60,500	101.67%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	4,000	85,000	32,884	85,000	85,000	0.00%
Statutory	461,867	-	-	-	-	0.00%
Other	50,000	50,000	51,829	50,300	50,300	0.60%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 515,867	\$ 165,000	\$ 122,360	\$ 199,020	\$ 195,800	18.67%

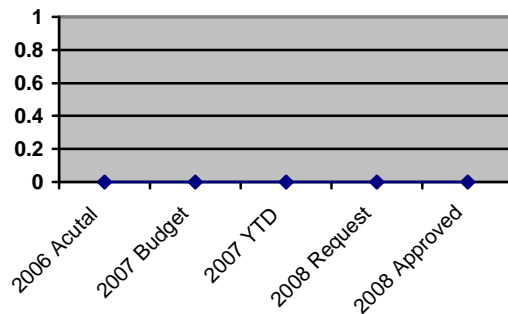
Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



Street Lighting

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	156,244	180,000	159,502	220,000	220,000	22.22%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 156,244	\$ 180,000	\$ 159,502	\$ 220,000	\$ 220,000	22.22%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	208,478	180,000	169,875	220,000	210,000	16.67%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 208,478	\$ 180,000	\$ 169,875	\$ 220,000	\$ 210,000	16.67%
Operating Income (Loss)	\$ (52,234)	\$ -	\$ (10,373)	\$ -	\$ 10,000	100.00%
Non Operating Revenues (Expenses)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (52,234)	\$ -	\$ (10,373)	\$ -	\$ 10,000	100.00%
Beginning Net Assets	\$ (89,941)	\$ (142,175)	\$ (142,175)	\$ (142,175)	\$ (142,175)	
Ending Net Assets	\$ (142,175)	\$ (142,175)	\$ (152,548)	\$ (142,175)	\$ (142,175)	

Street Lighting

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	208,478	180,000	169,875	220,000	210,000	16.67%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 208,478	\$ 180,000	\$ 169,875	\$ 220,000	\$ 210,000	16.67%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Sanitation

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	34,405	-	768,608	100.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ -	\$ -	\$ 34,405	\$ -	\$ 768,608	100.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	934,000	-	1,343,608	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ -	\$ -	\$ 934,000	\$ -	\$ 1,343,608	100.00%
Operating Income (Loss)	\$ -	\$ -	\$ (899,595)	\$ -	\$ (575,000)	100.00%
Non Operating Revenues (Expenses)						
Solid Waste Host Fee	-	-	371,970	-	575,000	100.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ -	\$ -	\$ (527,625)	\$ -	\$ -	0.00%
Beginning Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Net Assets	\$ -	\$ -	\$ (527,625)	\$ -	\$ -	

Sanitation

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

Goals:

- To provide a 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 plan 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

Performance Measurements:

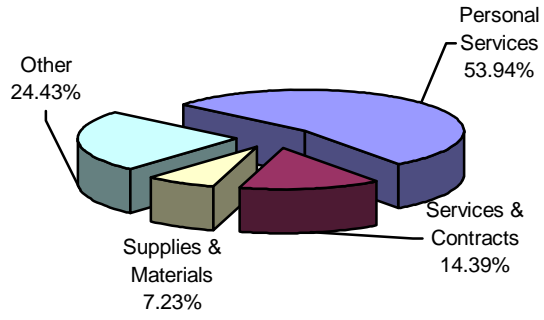
Tons of recyclables	173
Tons of non-recyclables	1,418
Monthly recycle rate	9.20%

Budget Summary:

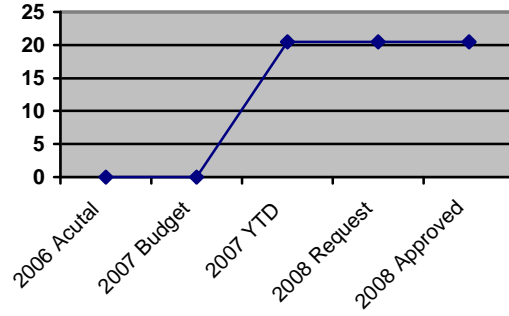
	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	531,669	-	724,718	100.00%
Other Services & Contracts	-	-	117,150	-	193,390	100.00%
Supplies & Materials	-	-	411	-	97,200	100.00%
Capital Outlay	-	-	8,000	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	276,770	-	328,300	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ -	\$ -	\$ 934,000	\$ -	\$ 1,343,608	100.00%
Personal Summary (FTE)						
PT Recycling Center Attendant	0	0	3.5	3.5	3.5	100.00%
Recycling Center Attendant	0	0	10	10	10	100.00%
Sanitation Supervisor	0	0	1	1	1	100.00%
Solid Waste Equip. Operator	0	0	4	4	4	100.00%
Temporary Recycling Attendant	0	0	2	2	2	100.00%
Approved Personnel	0	0	20.5	20.5	20.5	100.00%

Sanitation

Budget Summary



Personnel History



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Equipment Maintenance

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	334,304	610,521	322,423	610,521	610,521	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ 334,304	\$ 610,521	\$ 322,423	\$ 610,521	\$ 610,521	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	459,292	610,521	451,560	547,465	525,576	-13.91%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 459,292	\$ 610,521	\$ 451,560	\$ 547,465	\$ 525,576	-13.91%
Operating Income (Loss)	\$ (124,988)	\$ -	\$ (129,136)	\$ 63,056	\$ 84,945	100.00%
Non Operating Revenues (Expenses)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (124,988)	\$ -	\$ (129,136)	\$ 63,056	\$ 84,945	100.00%
Beginning Net Assets	\$ 57,134	\$ (67,854)	\$ (67,854)	\$ (67,854)	\$ (67,854)	
Ending Net Assets	\$ (67,854)	\$ (67,854)	\$ (196,991)	\$ (4,798)	\$ 17,091	

Equipment Maintenance

Service Statement: The Equipment Maintenance Fund 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 accounts for the costs incurred in operating and maintaining the County's centralized fuel island.

Goals:

- To maintain EVT certification for shop employees
- To utilize community service workers to detail vehicles and equipment

Accomplishments:

- Maintained EVT certification for shop employees
- Adjusted operating hours for shop to serve emergency vehicles after hours
- Implemented an inventory control system
- Increase the fuel tank capacity

Budget Summary:

Maintenance Shop	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	372,572	410,525	373,328	446,293	442,739	7.85%
Other Services & Contracts	31,527	69,440	57,301	67,790	49,255	-29.07%
Supplies & Materials	7,244	13,575	10,547	12,300	12,300	-9.39%
Capital Outlay	-	25,000	442	2,500	2,500	-90.00%
Statutory	-	-	-	-	-	0.00%
Other	3,613	4,950	1,887	5,150	5,150	4.04%
Debt Service	35,537	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 450,493	\$ 523,490	\$ 443,505	\$ 534,033	\$ 511,944	-2.21%
Personal Summary (FTE)						
Administrative Clerk	1	1	1	1	1	0.00%
Equip. Maint. Superintendent	1	1	1	1	1	0.00%
Equip. Maint. Supervisor	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	0.00%
Mechanic's Helper	1	1	1	1	1	0.00%
Welder	1	1	1	1	1	0.00%
Approved Personnel	10	10	10	10	10	0.00%

Equipment Maintenance

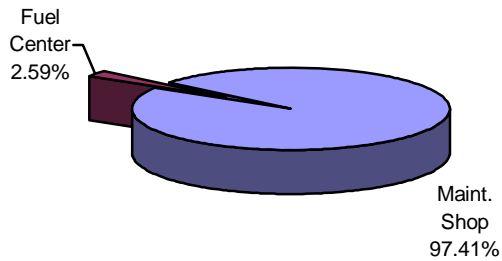
Budget Summary:

Fuel Center	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	8,241	85,999	7,862	12,400	12,600	-85.35%
Supplies & Materials	102	292	-	292	292	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	456	740	192	740	740	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 8,799	\$ 87,031	\$ 8,054	\$ 13,432	\$ 13,632	-84.34%

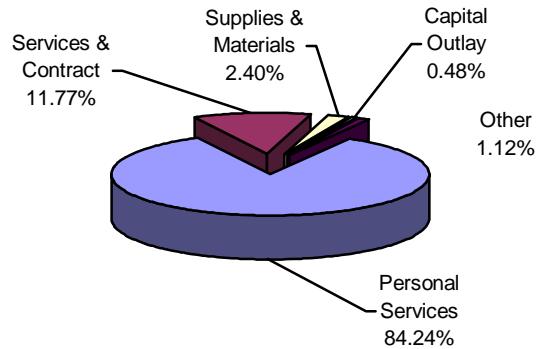
Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

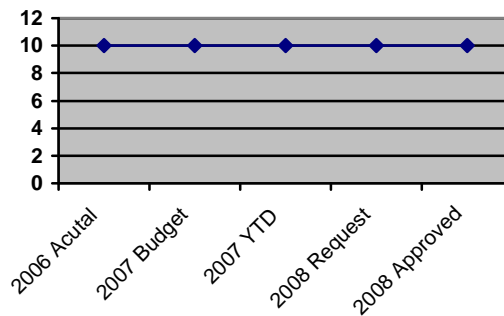
Departmental Summary



Budget Summary



Personnel History



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Self Insurance

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	3,209,870	3,700,000	1,944,087	3,700,000	3,700,000	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	32,802	-	-	0.00%
Miscellaneous	616,400	598,000	949,867	598,000	598,000	0.00%
Total Revenues	\$ 3,826,270	\$ 4,298,000	\$ 2,926,755	\$ 4,298,000	\$ 4,298,000	0.00%
Expenses						
General Government	4,104,452	4,300,000	3,334,146	4,300,000	4,300,000	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 4,104,452	\$ 4,300,000	\$ 3,334,146	\$ 4,300,000	\$ 4,300,000	0.00%
Operating Income (Loss)	\$ (278,183)	\$ (2,000)	\$ (407,391)	\$ (2,000)	\$ (2,000)	100.00%
Non Operating Revenues (Expenses)						
Interest Income	29,893	2,000	-	2,000	2,000	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (248,289)	\$ -	\$ (407,391)	\$ -	\$ -	0.00%
Beginning Net Assets	\$ 173,580	\$ (74,709)	\$ (74,709)	\$ (74,709)	\$ (74,709)	
Ending Net Assets	\$ (74,709)	\$ (74,709)	\$ (482,101)	\$ (74,709)	\$ (74,709)	

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 worker's compensation.

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	4,104,452	4,300,000	3,334,146	4,300,000	4,300,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.60%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 4,104,452	\$ 4,300,000	\$ 3,334,146	\$ 4,300,000	\$ 4,300,000	0.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Fleet Manager

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	2,649,126	2,827,788	2,356,491	2,827,788	3,079,390	8.90%
Total Revenues	\$ 2,649,126	\$ 2,827,788	\$ 2,356,491	\$ 2,827,788	\$ 3,079,090	8.90%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	2,687,368	1,855,000	1,365,168	1,855,000	1,855,000	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 2,687,368	\$ 1,855,000	\$ 1,365,168	\$ 1,855,000	\$ 1,855,000	0.00%
Operating Income (Loss)	\$ (38,242)	\$ 972,788	\$ 991,323	\$ 972,788	\$ 1,224,390	25.86%
Non Operating Revenues (Expenses)						
Interest Income	10,244	10,000	1,716	10,000	10,000	0.00%
Interest Expense	(125,250)	(982,788)	(1,250,919)	(972,788)	(1,832,600)	86.47%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (153,248)	\$ -	\$ (257,880)	\$ -	\$ (598,210)	-100.00%
Beginning Net Assets	\$ 358,089	\$ 204,841	\$ 204,841	\$ 204,841	\$ 204,841	
Ending Net Assets	\$ 204,841	\$ 204,841	\$ (53,039)	\$ 204,841	\$ (393,369)	

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 department for a rental fee which is adjusted annually based on the actual maintenance costs. The Fleet Manager uses the rental fees to pay for the maintenance and replacement.

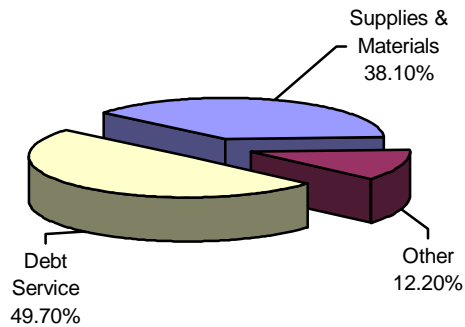
Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	-	-	-	-	-	0.00%
Other Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	1,781,023	1,405,000	1,365,168	1,405,000	1,405,000	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	906,344	450,000	-	450,000	450,000	0.00%
Debt Service	125,250	982,788	1,250,919	982,788	1,832,600	86.47%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 2,816,618	\$ 2,837,788	\$ 2,616,087	\$ 2,837,788	\$ 3,687,600	29.95%

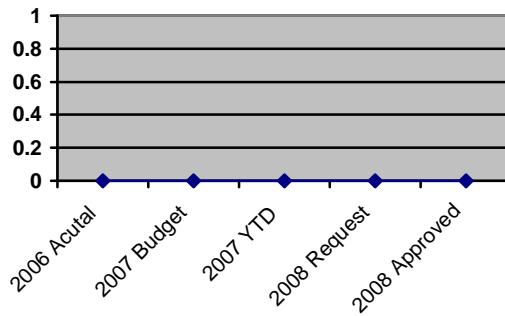
Personal Summary (FTE)

None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Budget Summary



Personnel History



LODAC Georgia Bar

Financial Plan

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	39,185	25,900	-	45,724	-	-100.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenses	\$ 39,185	\$ 25,900	\$ -	\$ 45,724	\$ -	-100.00%
Operating Income (Loss)	\$ (39,185)	\$ (25,900)	\$ -	\$ (45,724)	\$ -	-100.00%
Non Operating Revenues (Expenses)						
None	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
None	-	-	-	-	-	0.00%
Net Income (Loss)	\$ (39,185)	\$ (25,900)	\$ -	\$ (45,724)	\$ -	-100.00%
Beginning Net Assets	\$ 55,032	\$ 15,847	\$ 15,847	\$ (10,053)	\$ (10,053)	
Ending Net Assets	\$ 15,847	\$ (10,053)	\$ 15,847	\$ (55,777)	\$ (10,053)	

LODAC Georgia Bar

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

Budget Summary:

	2006 Actual	2007 Budget	2007 YTD	2008 Request	2008 Approved	Percentage Changed
Personal Services	1,343	-	-	22,224	-	0.00%
Other Services & Contracts	2,400	8,400	-	6,000	-	-100.00%
Supplies & Materials	-	2,500	-	2,500	-	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	35,443	15,000	-	15,000	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	0.00%
Total Expenses & Other Financing Uses	\$ 39,185	\$ 25,900	\$ -	\$ 45,724	\$ -	-100.00%
Personal Summary (FTE)						
None	0	0	0	0	0	0.00%
Approved Personnel	0	0	0	0	0	0.00%

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 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
Commissioners' Assistant					
Commissioners' Assistant	0	0	0	1	1
Section Total	0	0	0	1	1
Community Development					
Community Development Coordinator	0	0	0	1	1
Section Total	0	0	0	1	1
County Clerk					
Administrative Technician	0	0	0	1	1
County Clerk/PIO	0	0	0	1	1
Web/Newsletter Clerk	0	0	0	1	1
Section Total	0	0	0	3	3
County Manager					
Administrative Assistant	1	1	1	1	1
Administrative Technician	0	0	1	0	0
Commissioners' Assistant	0	0	1	0	0
Community Development Coordinator	0	0	1	0	0
County Clerk	1	0	0	0	0
County Clerk/PIO	0	1	1	0	0
County Manager	1	1	1	1	1
County Planner	0	1	1	0	0
Executive Assistant	1	1	1	1	1
General Projects Assistant	0	0	1	1	1
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
Special Projects Director	1	1	0	0	0
Sr Human Resource Analyst/PIO	0.5	0.5	0	0	0
Web/Newsletter Administrator	0	1	1	0	0
Section Total	6	8	10.5	4.5	4.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Risk Management					
Risk Management	1	1	1	1	1
Section Total	1	1	1	1	1
Board of Elections					
Administrative Clerk	1	1	1	2	1
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	0	0	0
Voter Registration Technician	0	0	1	1	1
Section Total	12	12	12	13	12
Finance					
Accountant	1	1	2	2	2
Accounting Supervisor	1	1	0	0	0
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
Section Total	7.5	7.5	7.5	7.5	7.5
Human Resources					
Administrative Clerk	1	1	0	0	0
Administrative Technician	1	1	0	0	0
Human Resource Analyst	1	1	1	1	1
Human Resource Director	1	1	1	1	1
Human Resource Technician	0	0	2	2	2
Sr Human Resource Analyst/PIO	0.5	0.5	0	0	0
Section Total	4.5	4.5	4	4	4

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Information Technology Services					
Admin/Help Desk Assistant	0	0	0	1	0
Computer Technician	1	1	1	1	1
Database Administrator	0	1	1	1	1
ITS Director	1	1	1	1	1
Network Administrator	1	1	1	2	1
PT Admin/Help Desk Assistant	0	0	0	0	1
System Administrator	1	1	1	1	1
Section Total	4	5	5	7	6
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
Tax Commissioner - Property Tax					
Accounting Technician	1	1	1	0	1
Audit Clerk	1	0	0	1	0
Collections Auditor	0	0	1	0	1
Senior Tax Clerk	1	1	1	0	1
Tax Manager	1	1	1	0	1
Section Total	4	3	4	4	4
Tax Commissioner - Delinquent					
Assistant Delinquent Tax Collector	1	1	1	1	1
Delinquent Tax Collector	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 & Tax Clerk	1	1	1	1	1
Tag Agent	1	1	1	1	1
Tag Clerk	7	8	8	8	8
Tag Clerk PT	0.5	0.5	0.5	0.5	0.5
Tag Supervisor	1	1	1	1	1
Section Total	11.5	12.5	12.5	12.5	12.5
Division Total	19.5	19.5	20.5	20.5	20.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Board of Assessors					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	2	2	1	1	1
Appraisal Data Collector	1	1	3	3	3
Appraisal Technician	2	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
Mapping Technician	0	0	1	1	1
Mobile Home Locator	1	1	1	1	1
Property Appraiser Trainee	3	3	0	0	0
Real Property Appraiser	1	1	2	2	2
Real Property Appraiser I	0	0	3	3	3
Sr Personal Property Appraiser	1	1	0	0	0
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	22	22	24	24	24
Engineering					
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
Development Reviewer	0	1	1	1	1
Engineering Design Technician	1	1	1	1	1
Planner	1	1	1	1	1
Principal Engineering Inspector	1	1	1	1	1
Principal Engineering Technician	1	1	1	2	2
Project Planner	1	1	0	0	0
Road Inspection Technician	0	0	1	1	1
Senior Engineering Technician	1	1	1	1	1
Stormwater/Environmental Technician	1	1	1	1	1
Section Total	9.5	10.5	10.5	11.5	11.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Superior Court					
Bailiff	5	5	3	3	3
Law Clerk	1	1	2	2	2
Official Court Reporter	4	4	5	5	5
Superior Court Judge	4	5	5	5	5
Section Total	14	15	15	15	15
Probation					
Administrative Clerk	1	1	1	1	1
Probation Officer	1	1	1	1	1
Section Total	2	2	2	2	2
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	3	3	3
Senior Deputy Clerk	1	1	2	2	2
Section Total	5	5	5	5	5
Clerk of Court - State Court					
Court Clerk	3	3	3	3	3
Deputy Clerk	1	1	1	1	1
PT Accounting Clerk	0.5	0.5	0.5	0.5	0.5
Senior Deputy Clerk	1	1	1	1	1
Section Total	5.5	5.5	5.5	5.5	5.5
Clerk of Court - Acct/Child Support					
Senior Deputy Clerk	1	1	1	1	1
Section Total	1	1	1	1	1
Division Total	18.5	18.5	18.5	18.5	18.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
State Court - Judge					
Court Reporter	0	0	1	1	1
Judicial Administration Specialist	0	0	1	1	1
PT Discovery Clerk	0	0	0	0.5	0
Senior Legal Secretary	1	1	0	0	0
Sr Judicial Legal Assistant	0	0	1	1	1
State Court Judge	1	1	1	1	1
Section Total	2	2	4	4.5	4
Solicitor General					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	1	1	1	1	1
Assistant Solicitor	0	0	1	1	1
Evidence Technician	0	0	0.5	0.5	0.5
Legal Secretary	0	0	1	1	1
Senior Legal Secretary	1	1	1	1	1
Solicitor	1	1	1	1	1
Section Total	4	4	6.5	6.5	6.5
Magistrate Court					
Chief Clerk	0	0	0	1	1
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	5	5
Magistrate	1	1	1	1	1
Magistrate Court Clerk	1	1	1	1	1
PT Constable	0	0	0	0.5	0
Section Total	11	11	11	11.5	11
Probate Court					
Chief Probate Clerk	1	1	1	1	1
Co-Op Student	0.5	0.5	0	0	0
Deputy Clerk	3	3	2	2	2
Probate Court Judge	1	1	1	1	1
Senior Deputy Clerk	0	0	2	2	2
Section Total	5.5	5.5	6	6	6
Juvenile Court					
Juvenile Court Judge	1	1	1	1	1
Juvenile Court Legal Representative	0	0.5	0.5	0.5	0.5
Section Total	1	1.5	1.5	1.5	1.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Sheriff - Administration					
Administrative Clerk	5	5	12	12	12
Captain - Administrator	1	1	1	1	1
Office Manager	1	1	1	1	1
Senior Administrative Clerk	7	7	0	0	0
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 I	15	15	16	16	16
Lieutenant	1	1	1	1	1
Sergeant	1	1	1	1	1
Staff Sergeant	1	1	1	1	1
Section Total	20	20	21	21	21
Sheriff - Investigations					
Captain	1	1	1	1	1
Corporal	1	1	0	0	0
Investigator	16	16	11	13	10
Lieutenant	2	2	1	1	1
Sergeant	1	1	3	3	3
Staff Sergeant	2	2	1	1	1
Section Total	23	23	17	19	16
Sheriff - Patrol					
Captain	1	1	2	2	2
Corporal	5	5	4	4	4
Deputy Sheriff	31	31	28	32	31
Lieutenant	6	6	6	5	5
Sergeant	6	6	5	5	5
Staff Sergeant	5	5	4	4	4
Section Total	54	54	49	52	51

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Sheriff - Jail					
Admin/Booking Clerk	1	1	1	1	1
Booking Officer	9	9	11	11	11
Captain	0	0	1	1	1
Corporal	6	6	4	4	4
Custodian	1	1	1	1	1
Jail Operations Officer	54	54	53	65	61
Lieutenant	2	2	3	3	3
Senior Maintenance Technician	1	1	1	1	1
Sergeant	5	5	4	4	4
Staff Sergeant	7	7	6	6	6
Section Total	86	86	85	97	93
Sheriff - Training					
Corporal - DARE	1	1	1	1	1
Corporal - K9	1	1	0	0	0
Corporal - Resource	1	1	1	1	1
Corporal - Training	1	1	0	0	0
DARE Officer	2	2	2	2	2
Deputy Sheriff - K9	1	1	0	0	0
Resource Officer	5	5	4	4	4
Sergeant - DARE	0	0	1	1	1
Sergeant - K9	0	0	1	1	1
Sergeant - Resource	0	0	1	1	1
Sergeant - Training	1	1	0	0	0
Staff Sergeant - Training	0	0	1	1	1
Training Officer	1	1	2	2	2
Transportation Coordinator	0	0	1	1	1
Truancy Officer	0	0	1	1	1
Section Total	14	14	16	16	16
Sheriff - Special Operations					
Investigator	0	0	9	9	9
Lieutenant	0	0	1	1	1
Sergeant	0	0	2	1	1
Staff Sergeant	0	0	2	2	2
Section Total	0	0	14	13	13
Division Total	212	212	217	233	225

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Fire/Rescue					
Administrative Assistant	1	1	1	1	1
Code Enforcement Officer	0	0	1	1	1
Fire Marshall	1	1	1	1	1
Fire Services Director	1	1	1	1	1
Fire/Code Enforcement Inspector	1.5	2	1	1	1
Firefighter/EMT	0	1	1	1	1
Firefighter/First Responder	4	5	5	8	7
Training Officer	1	1	1	1	1
Zoning/Code Enforcement Officer	0	0	2	2	2
Section Total	9.5	12	14	17	16
Animal Control					
Animal Control Manager	1	1	1	1	1
Animal Control Officer	3	3	3	4	4
Animal Shelter Attendant	6	6	6	6	6
Sergeant - Animal Control	1	1	1	1	1
Section Total	11	11	11	12	12
Coroner					
Coroner	1	1	1	1	1
Deputy Coroner	1	1	1	1	1
Section Total	2	2	2	2	2
Public Work - 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	0	0	1	1	1
Public Works Director	0	0	1	1	1
Sr Public Works Supervisor	1	1	1	1	1
Section Total	5	5	7	7	7
Road Maintenance - Grading					
Grading Supervisor	0	0	1	1	1
Motor Grader Operator	8	8	8	9	8
Section Total	8	8	9	10	9

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Road Maintenance - Patching					
Patching Crewleader	1	1	1	1	1
Road Maintenance Worker	2	2	3	3	3
Section Total	3	3	4	4	4
Road Maintenance - Signs					
Inventory/Warehouse Manager	0	0	0	1	0
Mosquito Control Technician	0	0	0	1	0
Public Works Supervisor	1	1	0	0	0
Right of Way Supervisor	0	0	1	1	1
Sign Supervisor	0	0	1	1	1
Sr Public Work Supervisor	1	1	0	0	0
Sr Sign Maintenance Worker	0	1	1	1	1
Section Total	3	3	3	5	3
Road Maintenance					
Ditching Crew Supervisor	0	0	2	2	2
Equipment Operator - Ditching	2	2	0	0	0
Heavy Equipment Operator	3	3	5	5	5
Mowing Equipment Operator	0	0	2	3	3
Public Work Superintendent	1	1	0	0	0
Road Maintenance Crewleader	1	1	1	1	0
Road Maintenance Worker	4	4	4	4	4
Road Superintendent	0	0	1	1	1
Sr Heavy Equipment Operator	0	0	4	4	4
Sr Public Works Supervisor	2	2	0	0	0
Truck Driver	4	4	4	4	5
Section Total	17	17	23	24	24
Division Total	31	31	39	43	40
Road Construction					
Construction/Material Transport Super.	0	0	1	1	1
Equipment Operator	1	1	0	0	0
Heavy Equipment Operator	5	5	4	4	3
Material Transport Crewleader	0	0	1	1	1
Public Works Superintendent	1	1	0	0	0
Public Works Supervisor	1	1	0	0	0
Truck Driver	5	5	5	7	5
Section Total	13	13	11	13	10

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Facilities Maintenance - Admin.					
Building Maintenance Technician	4	4	5	5	5
Custodial Crewleader	0	0	1	1	1
Custodian	6	6	6	6	6
Facilities Maintenance Supervisor	0	0	1	1	1
Grounds Equipment Operator	0	0	3	3	3
Grounds Maintenance Crewleader	0	0	1	1	1
Mail Clerk	1	1	1	1	1
Maintenance Worker	3	3	0	0	0
Public Works Superintendent	1	1	0	0	0
Public Works Supervisor	2	2	0	0	0
Section Total	17	17	18	18	18
Facilities Maintenance - HR Building					
Custodian	3	3	3	3	3
Section Total	3	3	3	3	3
Division Total	20	20	21	21	21
Mosquito Control					
Mosquito Control Technician	0	0	0	0	1
Section Total	0	0	0	0	1
Sanitation					
PT Recycling Center Attendant	6.5	6.5	0	0	0
Recycling Center Attendant	9	9	0	0	0
Solid Waste Equipment Operator	4	4	0	0	0
Sr Public Works Supervisor	1	1	0	0	0
Section Total	20.5	20.5	0	0	0
County Planner					
County Planner	0	0	0	1	1
Section Total	0	0	0	1	1
Zoning Administration					
Administrative Assistant	0	0	1	1	1
Administrative Technician	0	0	1	1	1
Zoning Administrator	0	0	1	1	1
Section Total	0	0	3	3	3
Total General Fund	472	480	488.5	519.5	502.5

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Special Revenue Funds					
Keep Lowndes/Valdosta Beautiful.					
Executive Director	1	1	1	1	1
Section Total	1	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	3	3
Director	1	1	1	1	1
Maintenance Worker	1	2	2	2	2
Part Time Custodian	0.5	1	0.5	0	0
Secretary/Bookkeeper	1	1	1	1	1
Section Total	5.5	7	6.5	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 Assistant	0	1	0	0	0
Administrative Technician	0	1	0	0	0
Zoning Administrator	1	1	0	0	0
Zoning Enforcement Officer	2	2	0	0	0
Zoning Technician	1	0	0	0	0
Section Total	4	5	0	0	0
VAWA Grant					
Assistant Solicitor	1	1	0	0	0
Legal Secretary	1	1	0	0	0
Section Total	2	2	0	0	0
LODAC HUD Grant					
Center Facilitator	2	2	2	2	2
Director - LODAC	0	1	0	0	0
Program Aide	4	4	0	0	0
PT Program Aide	0	0	2	2	2
Section Total	6	7	4	4	4

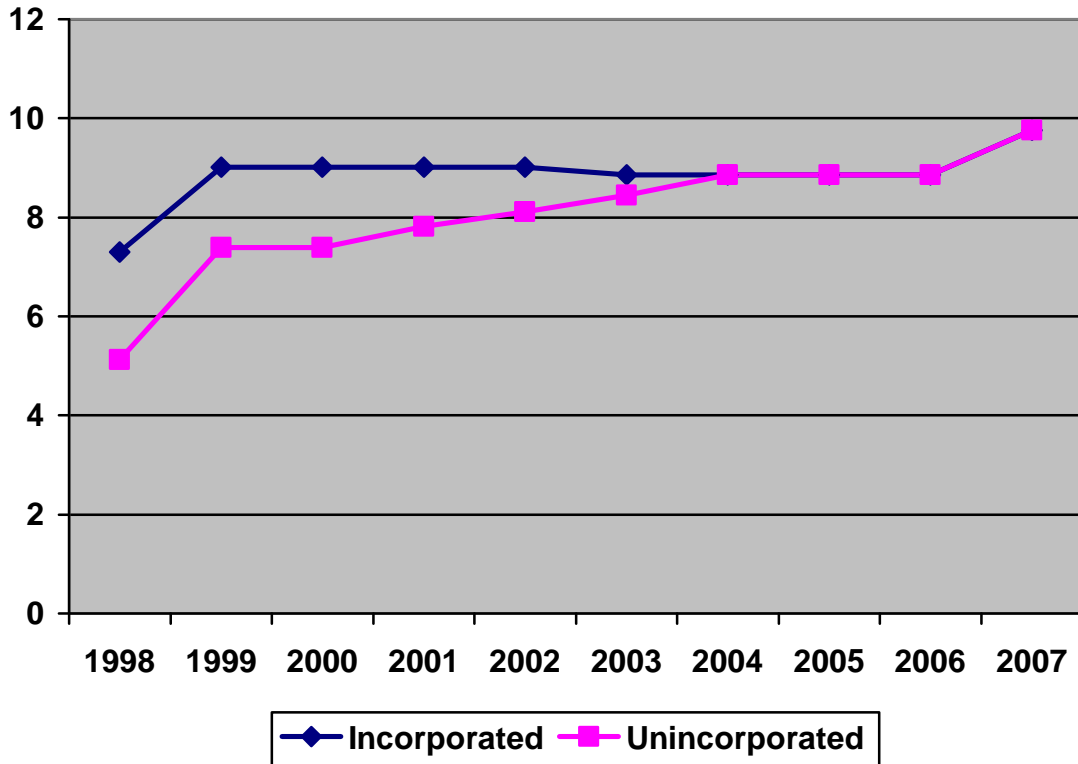
Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Jail Operations.					
Maintenance Coordinator	1	1	1	1	1
Section Total	1	1	1	1	1
Drug Abuse Treatment					
Executive Director	1	1	1	1	1
Office Manager	1	1	1	1	1
Program Director	1	1	1	1	1
PT Substance Abuse Counselor	0	0	1	1	1
Substance Abuse Counselor	4	4	2	2	2
Section Total	7	7	6	6	6
911/Emergency Telecommunications					
911 Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Assistant Team Leader	3	3	4	4	4
Operations Supervisor	1	1	1	1	1
PT Telecommunications Specialist	0.5	0	0.5	0.5	0.5
System Analyst	1	1	1	1	1
Team Leader	3	3	4	4	4
Telecommunications Operator	6	9	10	10	10
Telecommunications Specialist	15	15	12	16	14
Training Officer	1	1	1	1	1
Section Total	32.5	35	35.5	39.5	37.5
Victim/Witness					
PT Administrative Assistant	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
Total Special Revenue Funds	64.5	70.5	59.5	64	62
Enterprise Funds					
Water/Sewer - Administration					
Customer Service Clerk	1	1	2	3	2
Customer Service Supervisor	1	1	1	1	1
Principal Utilities Inspector	1	1	1	1	1
Utilities Director	1	1	1	1	1
Utilities Superintendent	1	1	1	1	1
Section Total	5	5	6	7	6

Approved Positions

	2006 Actual	2007 Budget	2007 Actual	2008 Request	2008 Approved
Water/Sewer - Water					
Utility Service Worker	5	5	5	5	5
Section Total	5	5	5	5	5
Water/Sewer - Sewer					
Utility Maintenance Worker	1	1	1	1	1
Utility Service Worker	2	3	2	3	2
Section Total	3	4	3	4	3
Division Total	13	14	14	16	14
Sanitation					
PT Recycling Center Attendant	0	0	3.5	3.5	3.5
Recycling Center Attendant	0	0	10	10	10
Sanitation Supervisor	0	0	1	1	1
Solid Waste Equipment Operator	0	0	4	4	4
Temporary Recycling Attendant	0	0	2	2	2
Section Total	0	0	20.5	20.5	20.5
Total Enterprise Funds	13	14	34.5	36.5	34.5
Internal Service Funds					
Equipment Maintenance					
Administrative Clerk	1	1	1	1	1
Equipment Maint. Superintendent	1	1	1	1	1
Equipment Maint. 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
Total Internal Service Funds	10	10	10	10	10
Total Approved Positions	559.5	574.5	592.5	630	609

Millage History



Between 2000 and 2004, residents in the unincorporated areas experienced an incremental increase in their millage rate. This was due to the phase out of the rollback for insurance premium taxes. The funds were used instead for fire protection and resulted in a dramatic reduction in homeowners insurance rates for many residents in the unincorporated areas.

In 2007, the Board elected to roll back taxes slightly; however, they implemented a 1.00 mill tax to fund the Industrial Authority. This 1.00 mill is reflected in the chart above.

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 specified rates.

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.

CALEA: An acronym for the Commission on Accreditation for Law Enforcement Agencies.

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

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

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

Depreciation: The portion of 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 an 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 Division to protect water quality.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic 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 Act: Enacted legislation that requires the governments to 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 (SPLOST): 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 (ULDC): 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.

Expenditure Definitions

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).

52-230 - Contractual Services - State of Georgia: Contractual services with the State of Georgia. Includes Prison work details.

52-240 - Contractual Services - Other: Any other contractual services provided to the county. Includes mowing, pest control, 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, EGO, 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 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.

Expenditure Definitions

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.

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

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 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.

Expenditure Definitions

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

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

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. 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

Expenditure Definitions

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.

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. 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/subline 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 the Airport Authority, the Chambers of Commerce and the Arts Commission.

Expenditure Definitions

57-XXXX Depreciation & Amortization

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.

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.

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

Expenditure Definitions

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.

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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