

# **Lowndes County Board of Commissioners**



## **Annual Budget Fiscal Year 2008-2009**





**Rodney N. Casey,  
Chairman**



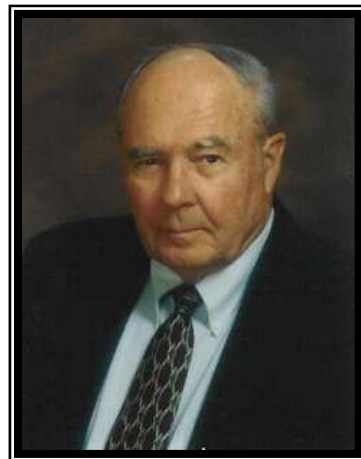
**J. Edgar Roberts,  
District I**

## **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**



**Richard C. Lee,  
District II**



**G. Robert Carter,  
District III**

## **Budget Committee**

**Joseph D. Pritchard, County Manager**

**Stephanie L. Black, Finance Director**

**K. Paige Dukes, County Clerk**

**Mickey Tillman, Personnel Director**

**Crystal McGhin, Accountant**

**Lisa Burton, Purchasing Agent/Internal Auditor**



**Planning for the future,  
With you in mind.....**



The Government Finance Officers Association (GFOA) awarded the Distinguished Budget Award for its annual budget for the fiscal year ending June 30, 2008. This is the second consecutive year that the government has received this prestigious award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guild, and a communication device. A Distinguished Budget Award is valid for a period of one year only. We believe our current budget continues to meet the Distinguished Budget Presentation Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Report to Lowndes County for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2007. This was the 1<sup>st</sup> year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

*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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*Post Office Box 1349 • Valdosta, Ga. 31603-1349 • Phone (229) 671-2400 • Fax (229) 245-5222*

June 12, 2008

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, 2009.

The 2008-2009 budget provides for a decrease in the General Fund of \$(4,780,373), or -10.54% to \$40,574,213 and an overall budget decrease of \$(4,434,939), or -4.40%, to \$96,456,175. The major decreases in the General Fund are a result of House Bill 489, which called for the relocation of several accounts from the General Fund to Special Services Funds and for the establishment of a Recreation & Parks Authority. 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. The resolution of the Service Delivery Strategy Act negotiations, signed by Lowndes County the week of May 5, 2008 also presented challenges in the formation of this budget. These must all be considered carefully as the budget provides the financial foundation for the coming year. At your direction, this budget provides for merit increases but no new positions and an elimination of all vehicles and equipment. As a result, with normal growth in the digest, we anticipate being able to roll back taxes by approximately .2 mills.

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 51.70% of General Fund revenues. All citizens of Lowndes County pay the same millage rate, currently 8.755 mills with an additional 1 mill for the Industrial Authority. The proposed budget also includes a dedicated millage for the Recreation & Parks Authority of 1.25 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 for growth and a 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. Prior year budgets have included proposals for a “Pay as You Throw” program which has not been implemented to date. After making presentations to the Board, at your directions, we have conducted a number of public meetings regarding this issue and will be coming back to you with a final plan for adoption. It is imperative for the financial viability of the program and for compliance with the Service Delivery Strategy Agreement that a plan be implemented by July 1, 2008.

Attention was given to several Special Services Funds. Measures were taken to cut costs in Drug Abuse Treatment, 911/Emergency Management and Water/Sewer. LODAC, which is responsible for administering Drug Abuse Treatment, receives its primary funding from fines and grants. In recent years, the expenditures have grown much faster than the revenues and the fund deficit continues to grow. As a result, we have made significant cuts to the program in an attempt to catch it up. Self sufficiency is a goal for the 911 fund. While the trend had been to run a deficit, the program is becoming more and more self sufficient. To demonstrate this and to hold the center more accountable, we have adjusted the budget to reflect no reliance on the General Fund for FY 2009. Water/Sewer will continue to repay their loan to the General Fund while attempting to improve cash flow.

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.

<b>Fund</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>% Change</b>
<b>General Fund</b>	<b>\$ 45,354,586</b>	<b>\$ 40,574,213</b>	<b>-10.54%</b>
<b>Special Revenue Funds:</b>			
Keep Lowndes Valdosta Beautiful	60,028	63,516	5.81%
Commissary	481,989	541,101	12.26%
Accommodation Excise Tax	1,881,355	-	-100.00%
Jail Operations	515,934	623,996	20.94%
Drug Abuse Treatment	386,980	325,000	-16.02%
Emergency Telecom.	2,939,839	2,540,772	-13.57%
Victim/Witness	295,397	299,481	1.38%
Special Services	-	3,722,771	100.00%
<b>Total Special Revenue Funds</b>	<b>\$ 6,561,522</b>	<b>\$ 8,116,637</b>	<b>-23.70%</b>

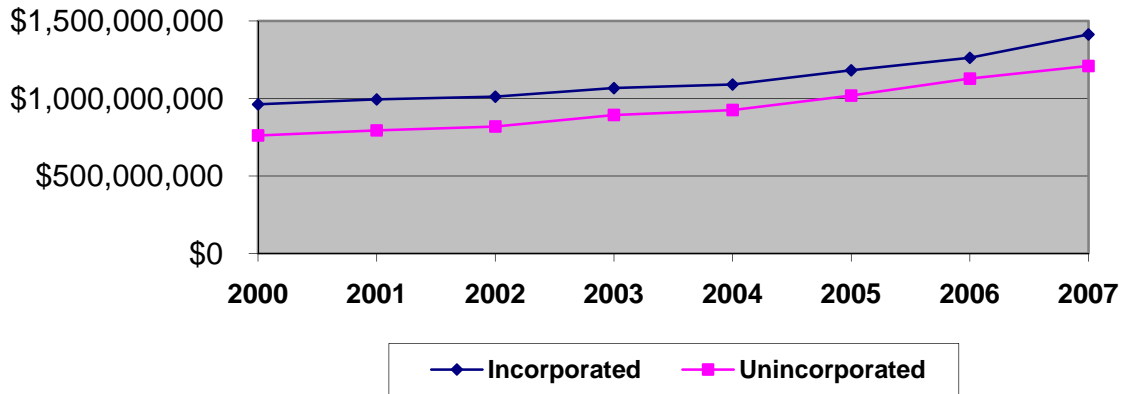
<b>Fund</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>% Change</b>
<b>Capital Projects:</b>			
SPLOST IV	10,000,000	2,400,000	-76.00%
SPLOST V	25,100,000	16,000,000	-36.25%
SPLOST VI	-	14,860,000	100.0%
<b>Total Capital Projects</b>	<b>\$ 35,100,000</b>	<b>\$ 33,260,000</b>	<b>5.24%</b>
<b>Enterprise Funds:</b>			
Water & Sewer	3,612,422	3,546,000	-1.84%
Landfill	195,800	195,450	-0.18%
Street Lighting	210,000	210,000	0.00%
Sanitation	1,343,608	1,233,796	-8.17
<b>Total Enterprise Funds</b>	<b>\$ 5,361,830</b>	<b>\$ 5,185,246</b>	<b>-3.29%</b>
<b>Internal Service Funds:</b>			
Equipment Maintenance	525,576	564,079	7.33%
Self Insurance	4,300,000	4,300,000	0.00%
Fleet Manager	3,687,600	4,456,000	20.84%
<b>Total Internal Service Funds</b>	<b>\$ 8,513,176</b>	<b>\$ 9,320,079</b>	<b>9.48%</b>
<b>Total</b>	<b>\$ 100,891,114</b>	<b>\$ 96,456,175</b>	<b>-4.40%</b>

## **GENERAL FUND**

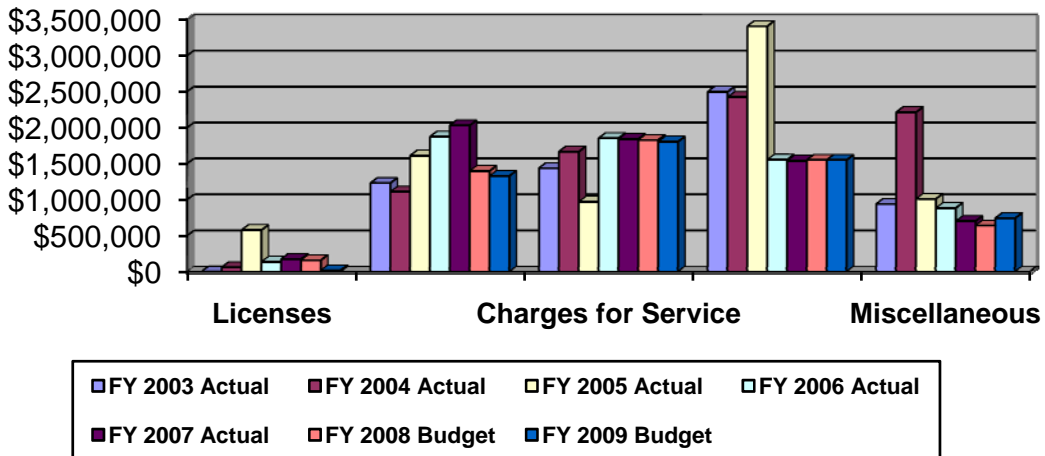
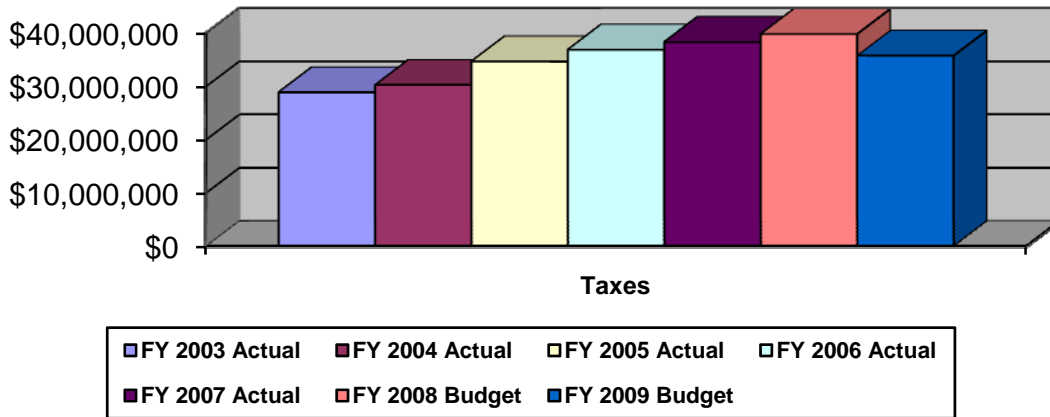
### **Projected Revenues**

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 2009 is \$40,574,213, a decrease from fiscal year 2008 budget of \$(4,780,373) or -10.54%. Current year property tax accounts for \$20,977,517 or 51.70% of General Fund Revenues.

### Digest Growth History



Trends for general fund revenues are presented below:



## Projected Expenditures

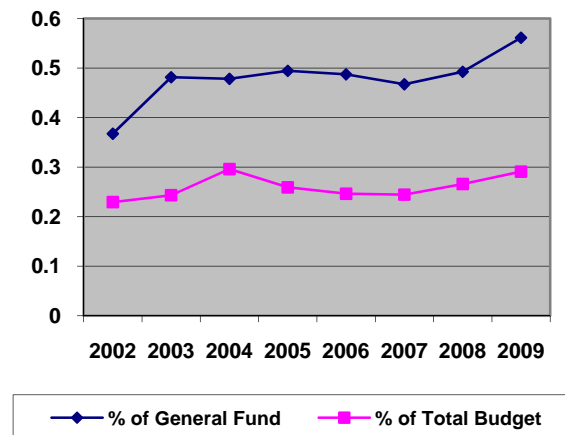
### GENERAL:

The proposed expenditures for fiscal year 2009 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:

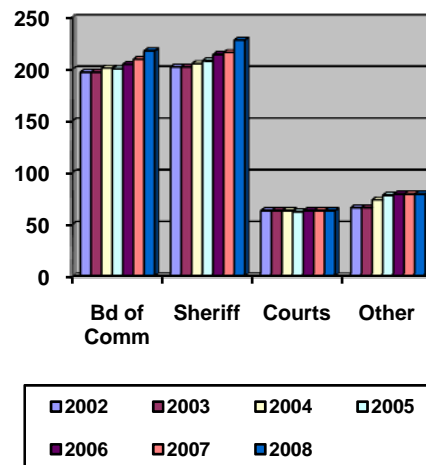
### PERSONNEL:

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 2009 general fund budget represent 56.12% of the total general fund or \$22,722,076. Personnel expenditures make up 29.08% of the total County budget for \$28,050,580. While a limited number of positions were originally proposed to you, per your direction, all new positions have been eliminated. The proposed budget calls for a continuation of the 2.5% merit increase on the month following the anniversary date.

**Personnel as Percentage of Budget**



**Budgetd Positions by Function**



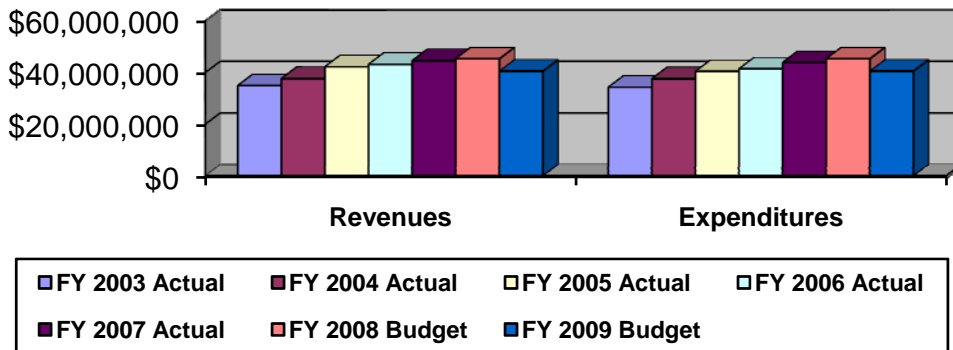
### OPERATIONS:

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:**

Last year, Lowndes County entered into a lease purchase agreement with the Association of County Commissioners of Georgia (ACCG) for the replacement of older, high mileage vehicles and heavy equipment in our fleet with new, more efficient models. The more efficient vehicles will lower repair costs. The proposed budget puts on hold the recommendation for another lease purchase agreement to replace the majority of the remaining older vehicles and equipment.

The vehicles and equipment being replaced in the current budget are being sold on GovDeals, an internet auction site for government surplus items. A number of items have already been placed on the web site and sold.

**OTHER FUNDS**

Accommodation Excise Tax Fund

With the Service Delivery Strategy Agreement and the decision of the City of Valdosta to collect its own Hotel/Motel Tax, the remaining funds and disbursements have been moved to the County’s new Special Services Fund. The County projects to collect about 15% of the tax.

### Special Services Fund

Per the Service Delivery Strategy Agreement, the County has established a Special Services Fund. This fund accounts for all revenues that are derived solely from the unincorporated area and all expenditures for programs or services that benefit the unincorporated area primarily. Included in this fund are revenues from Hotel/Motel Taxes, Alcoholic Beverage Taxes, Business Licenses, Franchise Taxes, Insurance Premium Taxes, Financial Institution Taxes, Alcoholic Beverage Licenses, Land Disturbance Permits and Zoning Fees. Expenditures are for South Georgia RDC Dues, Fire/Rescue, Mosquito Control, Tourism, Airport Authority, County Planning, Planning Commission, VALOR/GIS and Zoning. Per the agreement with the City of Valdosta over the collection of Hotel/Motel Taxes, the County will no longer pay for the Arts Commission or the Conference Center.

### Sanitation Fund:

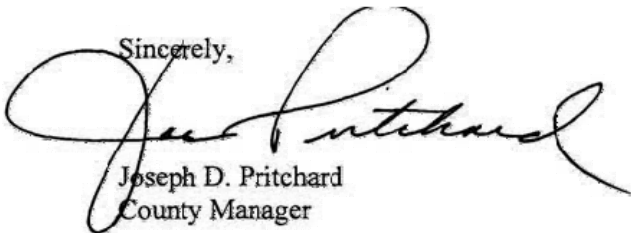
The Sanitation Fund has been established in compliance with the Service Delivery Strategy Act agreement stating that solid waste management would be paid for through an enterprise fund from fees. Such a plan will be in place on July 1, 2008.

### **SUMMARY**

The budget for fiscal year 2009 provides funding to maintain the current level of services with an anticipated decrease in current millage rate for operations. A dedicated millage to fund the Industrial Authority from county-wide revenues is currently in place. An additional dedicated millage for funding of the Recreation and Parks Authority will be addressed during the millage adoption. The increased demands have made it very difficult to provide a balanced budget with no increase in the millage and even more so to reduce it. 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 2009 proposed budget. Their assistance made the process much easier. Special recognition goes to Stephanie Black, Finance Director and her staff in formulating this document. They are to be commended for their diligence throughout this process. The budget team and I stand ready to assist you in any way possible as finalize this document for the coming fiscal year.

Sincerely,



Joseph D. Pritchard  
County Manager

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**A RESOLUTION ADOPTING THE FY 2009 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 2008-2009 Operating Budget for Lowndes County is as follows:

**REVENUES**

**EXPENDITURES**

Taxes	35,127,517	General Government	8,158,260
Licenses and Permits	20,000	Judicial	6,359,779
Intergovernmental Revenues	1,329,250	Public Safety	17,896,178
Charges for Service	1,804,446	Public Works	5,241,254
Fines and Forfeitures	1,550,000	Health & Welfare	928,361
Miscellaneous	743,000	Culture & Recreation	1,990,381
	<hr/>		<hr/>
<b>TOTAL REVENUES</b>	<b>\$ 40,574,213</b>	<b>TOTAL EXPENDITURES</b>	<b>\$ 40,574,213</b>

\_\_\_\_\_  
Chairman - Lowndes County Board of Commissioners

ATTEST:   
\_\_\_\_\_

DATE: 6/24/08  
\_\_\_\_\_

**A RESOLUTION ADOPTING THE FY 2009 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 2008-2009 Budget for funds other than the Operating Fund for Lowndes County is as follows:

	<b>Revenues</b>	<b>Expenditures</b>
Keep Lowndes/Valdosta Beautiful	\$ 50,000	\$ 63,516
Auxiliary Accounts	\$ 480,000	\$ 541,101
Jail Operations	\$ 430,000	\$ 623,996
Drug Abuse Treatment	\$ 275,000	\$ 325,000
Emergency Telephone	\$ 2,540,772	\$ 2,540,772
Victim Witness Fund	\$ 252,000	\$ 299,481
Special Services Fund	\$ 3,975,000	\$ 3,722,771
SPLOST IV	\$ 56,500	\$ 2,400,000
SPLOST V	\$ 180,000	\$ 16,000,000
SPLOST VI	\$ 14,860,000	\$ 14,860,000
Water and Sewer	\$ 3,546,000	\$ 3,546,000
Landfill Fund	\$ 625,000	\$ 195,450
Street Lighting Districts	\$ 165,000	\$ 210,000
Sanitation	\$ 1,233,796	\$ 1,233,796
Equipment Maintenance	\$ 564,079	\$ 564,079
Insurance Fund	\$ 4,025,000	\$ 4,300,000
Fleet Manager	\$ 4,456,000	\$ 4,456,000

\_\_\_\_\_  
Chairman - Lowndes County Board of Commissioners

ATTEST: \_\_\_\_\_

6/24/08

DATE: \_\_\_\_\_

## **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 George Putnam Moody. In addition, there are wildlife management areas, theme parks, theatres, golf courses and more to appeal to residents and visitors alike.

# **Community Profile**

Established December 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)**

	<b>Lowndes</b>	<b>Georgia</b>
Land Area, square miles	504.22	57,906
Persons per square mile, 2000	182.5	141.4

## **Population, Greater Lowndes**

1970	-	55,112
1980	-	67,972
1990	-	75,981
2000	-	92,115
2005	-	98,574
2007	-	101,790

## **Population, Incorporated Cities (2000)**

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

## **Age Comparison (2000)**

	<b>Lowndes</b>	<b>Georgia</b>
Under 5 years old	7.5%	7.5%
Under 18 years old	26.2%	26.4%
Over 65 years old	9.6%	9.7%

## **Community Profile**

### **Gender Composition (2000)**

	<b>Lowndes</b>	<b>Georgia</b>
Female persons	51.0%	50.7%
Male persons	49.0%	49.3%

### **Educational Composition (2000)**

	<b>Lowndes</b>	<b>Georgia</b>
High School graduate, age 25+	35.0%	30.4%
Bachelor's Degree or higher, age 25+	14.4%	17.3%

### **Housing Statistics**

	<b>Lowndes</b>	<b>Georgia</b>
Housing units, 2006	41,969	3,873,183
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**

	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
Murder	4	10	7	3	6
Rape	34	44	50	40	45
Assault	223	126	124	116	89
Burglary	986	942	825	882	817
Larceny	3,271	3,764	3,711	3,514	3,209
Auto Theft	201	269	251	220	208

### **Voter Statistics**

Registered voters	-	39,880
Percentage voting in last General Election	-	37.38%
Number of Precincts	-	33
U.S. Congressional Districts	-	1 <sup>st</sup> and 2 <sup>nd</sup>
State Congressional Districts	-	174 <sup>th</sup> , 175 <sup>th</sup> and 176 <sup>th</sup>
State Senate Districts	-	8th

## **Economic Characteristics**

### **Economic Quick Facts**

	<b>Lowndes</b>	<b>Georgia</b>
Median household income, 2006	\$36,282	\$46,832
Per capita income, 2006	\$18,894	\$23,716
Mean travel time to work, minutes	17.9	27.3
Persons below poverty, 2006	17.7%	11.1%
Unemployment rate, 2006	7.3%	6.9%

### **Business Statistics**

	<b>Lowndes</b>	<b>Georgia</b>
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)**

	<b>Assessed</b>	<b>Actual</b>
2007	2,390,770	5,976,925
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, 2007**

Packaging Corporation of America  
 Archer Daniels Midland  
 Lowe's Distributing Center  
 The Langdale Company  
 Georgia Power  
 Wild Adventures  
 Marelda Valdosta Mall LLC  
 Bellsouth Telecommunications  
 Colquitt Electric Membership  
 Valdosta Lowndes County Industrial Authority

### **Principle Employers, 2007**

Moody Air Force Base  
 South Georgia Medical Center  
 Valdosta State University  
 Lowndes County School System  
 Valdosta City School System  
 Lowe's Distributing Center  
 Convergys Corporation  
 City of Valdosta  
 Bathcraft/Jacuzzi  
 Lowndes County Government

### **Millage Rate, 2007**

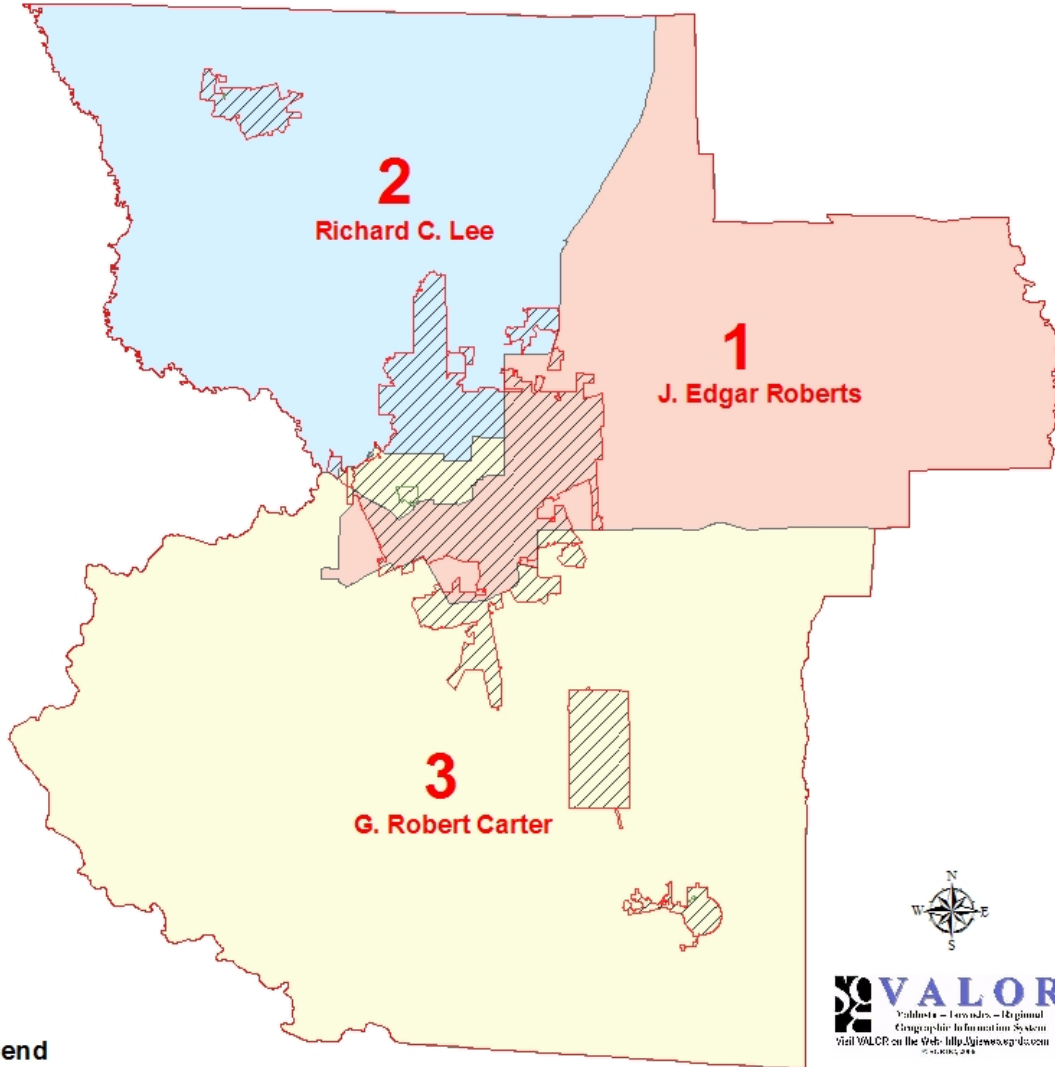
- 8.755 mills (County) + 1.00 mills (Industrial Authority)

# 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

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 229-333-6277 ext. 142.

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## **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. 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 two additional employees of the Finance Department, 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 the 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, an individual line item may exceed its budget. Any amendment of the budget must be approved by the Board of Commissioners.

Funds included in the audited financial statements of Lowndes County but not included in this budget document are for Intergovernmental Grants and the Law Library. Grants, when applied for, have budgets tied to them. Because of additions, deletions and changes in grants throughout the year, an annual amendment is made for their budgets. The Law Library is accounted for through the court system. As such, an amendment is made at year end when those transactions are recorded into the County's system.

## **Budget Calendar**

Manager Budget Letter	December 10, 2007
Initial Budget Package	December 10, 2007
ITS/Personnel Requests Due	December 31, 2007
Department Budgets Due to Budget Manager	January 22, 2008
Begin Budget Analysis/Input	January 23, 2008
Budget Package to County Manager	February 4, 2008
Revenue Projections	February 4, 2008
Begin Departmental Meetings	February 11, 2008
Begin Outside Agency Meetings	February 11, 2008
Finish Departmental Meetings	February 29, 2008
Finish Outside Agency Meetings	February 29, 2008
Manager Recommendations Finalized	March 28, 2008
Budget to Commissioners	April 11, 2008
Begin Commissioner Review & Work Sessions	April 21, 2008
End Commissioner Review & Work Sessions	April 25, 2008
Advertise Budget & Public Hearings	
AD	May 25, 2008
Meeting	June 3, 2008
Public Meeting & Adoption Meeting	
AD	June 1, 2008
Meeting	June 11, 2008

## **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 same basis for each fund used in the budget is used in the annual audited financial statements.

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.) Through the use of group budgeting, a functionality of the software used by the County, departments have the flexibility of expending funds as needed as long as the total of their budgets excluding items such as personnel expenditures, insurance and debt service are not exceeded. Any adjustments to the budget require the approval of the County Manager or the Finance Director and any adjustments for personnel or amendments require the approval of the Board of Commissioners. 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. In 2008, the Sheriff's Office took over administration of this fund.
- **Accommodation Excise Tax** - This fund previously accounted for the collection of accommodation excise taxes, also referred to as hotel/motel taxes. Beginning in January 2008, the City of Valdosta began collecting accommodation excise tax for lodging establishments located within the City limit, reducing the portion received by the County to approximately 15%. As part of the Service Delivery Strategy Agreements, the remaining collections were moved to the Special Services Fund.

## **Fund Structure and Basis of Accounting**

- **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.
- **Drug Abuse Treatment** - This fund accounts for monies received from fines and forfeitures set aside for treatment and educational programs relating to drug abuse. This fund is operated by LODAC (Lowndes Drug Action Council).
- **Emergency Telecommunications Fund** - This fund is all inclusive of activities regarding 911 communications. Included in this fund are the 911 Center, the Sheriff's Radio Tower and the Public Safety Radio System, an 800 MHz radio system used by all emergency service and related divisions in Lowndes County. The fund is supported through surcharges to users of wireless and landline telephones, user charges, and the County's General Fund. Previously, Emergency Management was included in this fund but was moved during 2008 with the hiring of a full-time Emergency Management Director.
- **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.
- **Special Services Fund** - This fund was created with the finalization of agreements regarding Service Delivery Strategy. Revenues derived from unincorporated services were moved from the General Fund into the Special Services fund as well as the County's remaining proceeds from the Accommodation Excise Tax. Expenditures for programs provided primarily to the unincorporated area were also moved into this fund including Fire/Rescue, Zoning and Planning. As with the Accommodation Excise Tax Fund, by statute, 40% of the proceeds from the tax must be used for Tourism.

**Capital Project Funds** - Capital Project Funds are used to account for specific revenues that are limited to use on specific capital projects. All Capital Project Funds use the modified accrual basis of accounting and budgeting. The County uses Capital Project Funds to account for SPLOST.

## **Fund Structure and Basis of Accounting**

- **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 fifth Special Purpose Local Option Sales Tax. Collections for this tax began in calendar year 2008 and continued through December 2007. Spending of the funds collected under SPLOST V is ongoing.
- **SPLOST VI** - This fund accounts for the County's current Special Purpose Local Option Sales Tax. The tax was voted on in September 2007 and began collections in January 2008. Unlike previous SPLOSTs, the County only accounts for the portion they receive in SPLOST VI. When the funds are received from the Department of Revenue monthly, all proceeds for the other governments are transferred within 10 days.

**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.
- **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.

## **Fund Structure and Basis of Accounting**

- **Tax Lighting Districts** - This fund accounts for the special tax lighting districts in Lowndes County. Districts are created by covenant or 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.

## **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 expend group funds as needed as long as they do not exceed the appropriated total budget for those lines. Group funds are those lines items within a departmental budget exclusive of personnel, insurance, debt service and fleet rental. 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 General Fund Budget for the County must be balanced. In a balanced budget, projected expenditures cannot exceed projected revenues plus any appropriated reserve funds.

The County shall maintain a system of budgetary controls to ensure adherence to the budget. Department personnel have access to reports to compare actual and budget amounts as well as encumbrances and available budgets.

## **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 quarterly 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 expenditures. Equipment with a cost of \$5,000 or more and a useful life of two or more years shall be classified as a capital expenditure.

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

## **Investment Policy, Con't.**

to become an authorized institution shall supply, as appropriate, the following items:

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

## **Investment Policy, Con't.**

### **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

## **Debt Management Policy, Con't.**

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.

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.

## **Debt Management Policy, Con't.**

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.

Revenue-secured debt may be used to fulfill the capital needs of the revenue producing enterprise activities. The amount should be limited to the feasibility of the overall financing plan determined by the Finance Director and/or Committee.

Issuance of bonds shall be made in accordance with the laws of Georgia. The obligations of such bonds shall be held to the project requirements and the limits imposed by those laws.

### **Structure and Term**

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

At the discretion of the Finance Director and/or Committee, the County may issue securities that pay a variable rate of interest. The County may also make an irrevocable pledge of a security interest in an account created exclusively for the security holders of the obligations. The pledge would have to fall within the fund restrictions and could not infringe upon the ability to meet underlying commitments of the funds as well as meet with the approval of the Board of

## **Debt Management Policy, Con't.**

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.

### **Short-term Debt and Interim Financing**

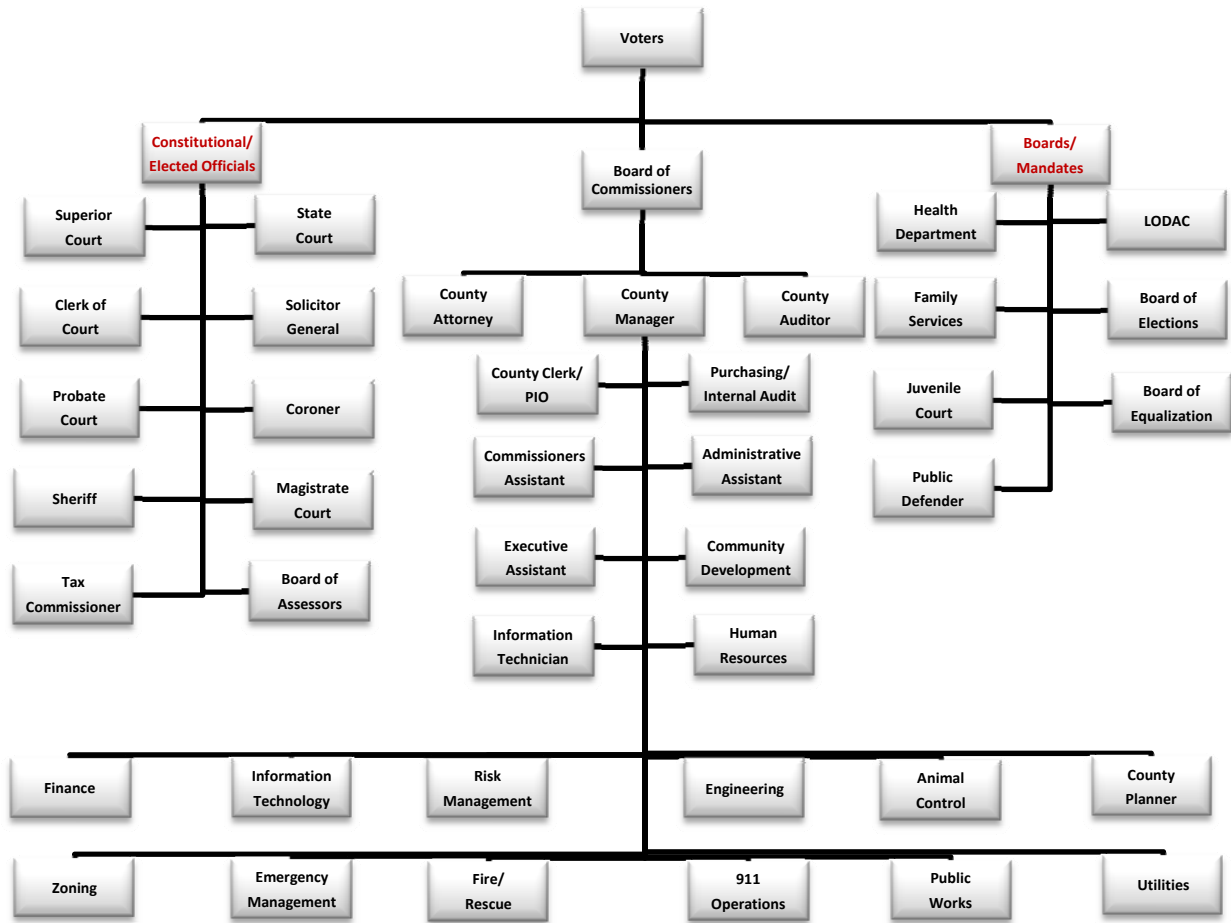
The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue Bond Anticipation Notes. Takeout financing 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.

## **Debt Management Policy, Con't.**

### **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)**

	Governmental Types			Business Types		Total FY 2009	Total FY 2008
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service		
<b>Revenues</b>							
Taxes	35,127.5	3,760.0	14,760.0	-	-	53,647.5	53,677.7
Licenses & Permits	20.0	140.0	-	-	-	160.0	160.0
Intergovernmental	1,329.3	810.4	-	-	-	2,139.7	2,098.6
Charges for Service	1,804.4	2,155.0	-	4,364.8	3,964.1	12,288.3	11,751.6
Fines & Forfeitures	1,550.0	881.5	-	-	-	2,431.5	2,521.5
Investment Income	200.0	-	336.5	-	3.0	539.5	378.0
Miscellaneous	468.0	245.0	-	-	4,453.0	5,166.0	3,764.9
<b>Total Revenues</b>	<b>\$40,499.2</b>	<b>\$7,991.9</b>	<b>\$15,096.5</b>	<b>\$4,364.8</b>	<b>\$8,420.1</b>	<b>\$76,372.5</b>	<b>\$74,352.2</b>
<b>Expenditures/Expenses</b>							
General Government	8,158.3	60.6	-	-	4,300.0	12,518.8	12,873.4
Judicial	6,359.8	299.5	-	-	-	6,659.3	6,055.0
Public Safety	17,885.3	6,296.1	-	-	-	24,181.4	22,859.2
Public Works	5,241.3	114.6	33,260.0	4,690.2	3,120.1	46,426.2	48,156.9
Health & Welfare	928.4	325.0	-	-	-	1,253.4	1,309.5
Culture & Recreation	1,990.4	63.5	-	-	-	2,053.9	4,678.8
Housing & Development	-	957.4	-	-	-	957.4	2,453.8
<b>Total Expenditures/Expenses</b>	<b>\$40,563.4</b>	<b>\$8,116.6</b>	<b>\$33,260.0</b>	<b>\$4,690.2</b>	<b>\$7,420.1</b>	<b>\$94,050.3</b>	<b>\$98,386.6</b>
<b>Excess (Deficit) of Revenues Over Expenditures/Expenses</b>	<b>\$(64.1)</b>	<b>\$(124.7)</b>	<b>\$(18,163.5)</b>	<b>\$(325.5)</b>	<b>\$1,000.0</b>	<b>\$(17,677.8)</b>	<b>\$24,034.4)</b>
<b>Non-Operating Revenues &amp; Expenses</b>							
Water/Sewer	-	-	-	85.0	-	85.0	373.0
Landfill	-	-	-	625.0	-	625.0	50.0
Sanitation	-	-	-	-	-	-	575.0
Self Insurance	-	-	-	-	625.0	625.0	598.0
Fleet Manager	-	-	-	-	(1,900.0)	(1,900.0)	(1,832.6)
<b>Other Financing Sources &amp; Uses</b>							
Surplus Sales	75.0	-	-	-	-	75.0	25.0
Transfers In	-	10.9	-	-	-	10.9	634.9
Transfers Out	(10.9)	-	-	-	-	(10.9)	(634.9)
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures, Expenses &amp; Other Uses</b>	<b>\$-</b>	<b>\$(113.9)</b>	<b>\$(18,163.5)</b>	<b>\$384.6</b>	<b>\$(275.0)</b>	<b>\$(18,167.8)</b>	<b>\$(24,246.0)</b>

## Summary of Revenues by Fund & Source (in thousands)

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>General Fund</b>						
Taxes	38,305.3	39,777.7	41,653.6	38,890.0	32,127.5	-11.69%
Licenses & Permits	174.3	160.0	138.5	20.0	20.0	-87.50%
Intergovernmental	2,030.0	1,398.0	1,741.0	1,280.3	1,329.3	-4.91%
Charges for Service	1,841.3	1,828.4	1,951.2	1,749.4	1,804.4	-1.31%
Fines & Forfeitures	1,539.2	1,550.0	1,602.2	1,550.0	1,550.0	0.00%
Investment Income	229.4	200.0	199.8	200.0	200.0	0.00%
Miscellaneous	471.7	415.5	430.1	468.0	468.0	12.64%
Other Sources	-	25.0	63.4	-	75.0	200.00%
<b>Total General Fund</b>	<b>\$44,591.4</b>	<b>\$45,354.6</b>	<b>\$47,779.7</b>	<b>\$44,157.7</b>	<b>\$40,574.2</b>	<b>-10.54%</b>
<b>Special Revenue Funds</b>						
<b>KLVB</b>						
Intergovernmental	50.0	50.0	50.0	50.0	50.0	0.00%
Investment Income	2.7	-	2.1	-	-	0.00%
Miscellaneous	0.4	-	2.0	-	-	0.00%
<b>Total KLVB</b>	<b>\$53.1</b>	<b>\$50.0</b>	<b>\$54.1</b>	<b>\$50.0</b>	<b>\$50.0</b>	<b>0.00%</b>
<b>Commissary</b>						
Charges for Service	285.8	215.0	313.1	215.0	255.0	18.60%
Miscellaneous	307.1	250.0	218.2	225.0	225.0	-10.00%
<b>Total Commissary</b>	<b>\$592.8</b>	<b>\$465.0</b>	<b>\$531.3</b>	<b>\$440.0</b>	<b>\$480.0</b>	<b>3.23%</b>
<b>Drug Seizures</b>						
Investment Income	11.1	4.0	-	-	-	-100.00%
<b>Total Drug Seizures</b>	<b>\$11.1</b>	<b>\$4.0</b>	<b>\$-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Hotel/Motel Tax</b>						
Taxes	1,817.1	1,900.0	1,032.4	1,900.0	-	-100.00%
<b>Total Hotel/Motel Tax</b>	<b>\$1,817.1</b>	<b>\$1,900.0</b>	<b>\$1,032.4</b>	<b>\$1,900.0</b>	<b>-</b>	<b>-100.00%</b>
<b>Jail Operations</b>						
Fines & Forfeitures	516.2	500.0	526.9	430.0	430.0	-14.00%
<b>Total Jail Operations</b>	<b>\$516.2</b>	<b>\$500.0</b>	<b>\$526.9</b>	<b>\$430.0</b>	<b>\$430.0</b>	<b>-14.00%</b>
<b>Drug Abuse Treatment</b>						
Fines & Forfeitures	286.6	275.0	261.0	275.0	275.0	0.00%
<b>Total Drug Abuse Treat.</b>	<b>\$286.6</b>	<b>\$275.0</b>	<b>\$261.0</b>	<b>\$275.0</b>	<b>\$275.0</b>	<b>0.00%</b>
<b>911 Telecommunications</b>						
Intergovernmental	775.5	584.9	622.4	697.9	684.9	17.10%
Charges for Service	1,678.3	1,700.0	1,942.5	1,825.0	1,825.0	7.35%
Investment Income	0.1	-	0.3	-	-	0.00%
Miscellaneous	20.9	20.0	20.9	20.0	20.0	0.00%
Other Sources	150.5	634.9	-	-	10.9	-98.29%
<b>Total 911 Telecom.</b>	<b>\$2,625.4</b>	<b>\$2,939.8</b>	<b>\$2,586.1</b>	<b>\$2,542.9</b>	<b>\$2,540.8</b>	<b>-13.57%</b>

## Summary of Revenues by Fund & Source (in thousands)

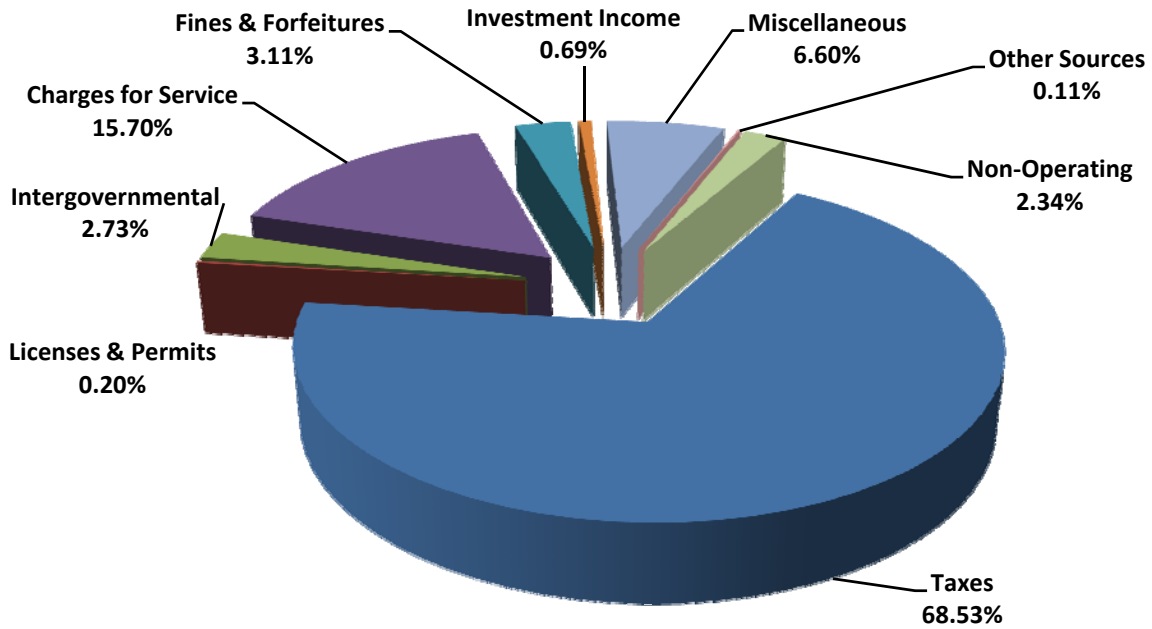
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Victim/Witness</b>						
Intergovernmental	77.2	65.7	95.3	75.5	75.5	14.92%
Fines & Forfeitures	229.4	196.5	169.3	176.5	176.5	-10.18%
<b>Total Victim/Witness</b>	<b>\$306.6</b>	<b>\$262.2</b>	<b>\$264.7</b>	<b>\$252.0</b>	<b>\$252.0</b>	<b>-3.89%</b>
<b>Special Services</b>						
Taxes	-	-	-	3,475.0	3,760.0	100.00%
Licenses & Permits	-	-	-	140.0	140.0	100.00%
Charges for Service	-	-	-	75.0	75.0	100.00%
<b>Total Special Services</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,690.0</b>	<b>\$3,975.0</b>	<b>100.00%</b>
<b>Total Special Revenue</b>	<b>\$6,208.9</b>	<b>\$6,396.0</b>	<b>\$5,256.5</b>	<b>\$9,579.9</b>	<b>\$8,002.8</b>	<b>25.12%</b>
<b>Capital Project Funds</b>						
<b>SPLOST III</b>						
Investment Income	-	-	-	-	-	-
<b>Total SPLOST III</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>SPLOST IV</b>						
Intergovernmental	2.7	-	-	-	-	0.00%
Investment Income	104.6	47.0	68.5	47.0	56.5	20.21%
<b>Total SPLOST IV</b>	<b>\$107.4</b>	<b>\$47.0</b>	<b>\$68.5</b>	<b>\$47.0</b>	<b>\$56.5</b>	<b>20.21%</b>
<b>SPLOST V</b>						
Taxes	22,247.5	12,000.0	12,059.0	-	-	-100.00%
Intergovernmental	1,005.4	-	547.7	-	-	0.00%
Investment Income	193.5	115.0	220.2	115.0	180.0	56.25%
<b>Total SPLOST V</b>	<b>\$23,446.5</b>	<b>\$12,115.0</b>	<b>\$12,826.9</b>	<b>\$115.0</b>	<b>\$180.0</b>	<b>-98.51%</b>
<b>SPLOST VI</b>						
Taxes	-	-	4,191.9	-	14,760.0	100.00%
Intergovernmental	-	-	-	-	-	0.00%
Investment Income	-	-	9.0	-	100.0	100.00%
<b>Total SPLOST VI</b>	<b>\$-</b>	<b>\$</b>	<b>\$4,201.0</b>	<b>\$-</b>	<b>\$14,860.0</b>	<b>100.00%</b>
<b>Total Capital Projects</b>	<b>\$23,554.0</b>	<b>\$12,162.0</b>	<b>\$17,096.4</b>	<b>\$162.0</b>	<b>\$15,096.5</b>	<b>24.13%</b>
<b>Enterprise Funds</b>						
<b>Water/Sewer</b>						
Charges for Service	3,117.8	2,709.0	3,295.7	2,962.0	2,966.0	9.49%
Non-Operating	1,699.6	410.0	4,541.5	440.0	580.0	41.46%
<b>Total Water/Sewer</b>	<b>\$4,817.4</b>	<b>\$3,119.0</b>	<b>\$7,837.1</b>	<b>\$3,402.0</b>	<b>\$3,546.0</b>	<b>13.69%</b>
<b>Landfill</b>						
Non-Operating	50.0	50.0	50.0	50.0	625.0	1150.00%
<b>Total Landfill</b>	<b>\$50.0</b>	<b>\$50.0</b>	<b>\$50.0</b>	<b>\$50.0</b>	<b>\$625.0</b>	<b>1150.00%</b>

## Summary of Revenues by Fund & Source (in thousands)

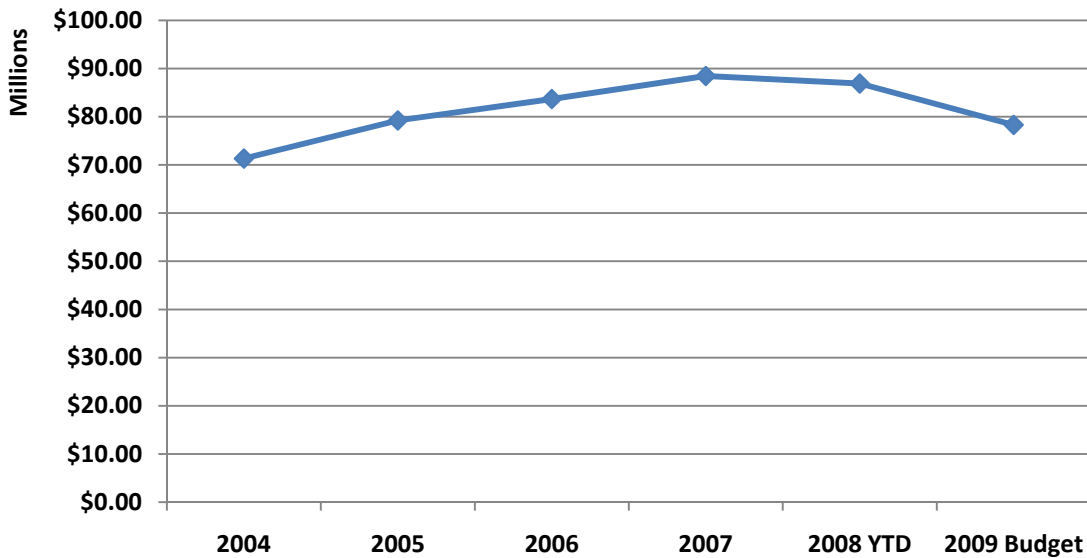
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Street Lighting Districts</b>						
Charges for Service	160.4	220.0	157.4	165.0	165.0	-25.00%
<b>Total Street Lighting</b>	<b>\$160.4</b>	<b>\$220.0</b>	<b>\$157.4</b>	<b>\$165.0</b>	<b>\$165.0</b>	<b>-25.00%</b>
<b>Sanitation</b>						
Charges for Service	34.4	768.6	95.2	790.0	1,233.8	60.52%
Other Sources	671.6	-	-	-	-	0.00%
Non-Operating	470.2	575.0	446.6	575.0	-	-100.00%
<b>Total Sanitation</b>	<b>\$1,176.2</b>	<b>\$1,343.6</b>	<b>\$541.8</b>	<b>\$1,365.0</b>	<b>\$1,233.8</b>	<b>-8.17%</b>
<b>Total Enterprise Funds</b>	<b>\$6,203.9</b>	<b>\$4,732.6</b>	<b>\$8,586.3</b>	<b>\$4,982.0</b>	<b>\$5,569.8</b>	<b>17.69%</b>
<b>Internal Service Funds</b>						
<b>Equipment Maintenance</b>						
Charges for Services	654.3	610.5	556.6	610.5	564.1	-7.61%
<b>Total Equip. Maint.</b>	<b>\$654.3</b>	<b>\$610.5</b>	<b>\$556.6</b>	<b>\$610.5</b>	<b>\$564.1</b>	<b>-7.61%</b>
<b>Self Insurance</b>						
Charges for Service	3,426.6	3,700.0	3,613.6	3,400.0	3,400.0	-8.11%
Investment Income	39.5	2.0	0.8	-	-	0.00%
Non-Operating	651.8	598.0	772.0	625.0	625.0	4.17%
<b>Total Self Insurance</b>	<b>\$4,117.9</b>	<b>\$4,300.0</b>	<b>\$4,386.4</b>	<b>\$4,025.0</b>	<b>\$4,025.0</b>	<b>-6.40%</b>
<b>Fleet Manager</b>						
Investment Income	2.1	10.0	44.0	10.0	3.0	-70.00%
Miscellaneous	3,112.8	3,079.4	3,168.1	3,079.4	4,453.0	44.61%
<b>Total Fleet Manager</b>	<b>\$3,114.9</b>	<b>\$3,089.4</b>	<b>\$3,212.1</b>	<b>\$3,089.4</b>	<b>\$4,456.0</b>	<b>44.24%</b>
<b>Total Internal Service</b>	<b>\$7,887.1</b>	<b>\$7,999.9</b>	<b>\$8,155.1</b>	<b>\$7,724.9</b>	<b>\$9,045.1</b>	<b>13.06%</b>
<b>Taxes</b>	<b>62,369.9</b>	<b>53,677.7</b>	<b>58,936.8</b>	<b>44,265.0</b>	<b>53,647.5</b>	<b>-0.06%</b>
Licenses & Permits	174.3	160.0	138.5	160.0	160.0	0.00%
Intergovernmental	3,941.0	2,098.6	3,056.4	2,103.7	2,139.7	1.96%
Charges for Service	11,198.8	11,751.6	11,925.3	11,792.0	12,288.3	4.57%
Fines & Forfeitures	2,571.5	2,521.5	2,559.4	2,431.5	2,431.5	-3.57%
Investment Income	583.2	378.0	544.9	372.0	539.5	42.72%
Miscellaneous	3,912.8	3,764.9	3,839.3	3,792.4	5,166.0	37.22%
Other Sources	822.1	659.9	63.4	-	85.9	-86.99%
Non-Operating	2,871.6	1,633.0	5,810.0	1,690.0	1,830.0	12.06%
<b>Total Revenues</b>	<b>\$88,445.3</b>	<b>\$76,645.1</b>	<b>\$86,874.0</b>	<b>\$66,606.5</b>	<b>\$78,288.4</b>	<b>2.14%</b>

# Revenue Charts

## All Fund Revenues by Source



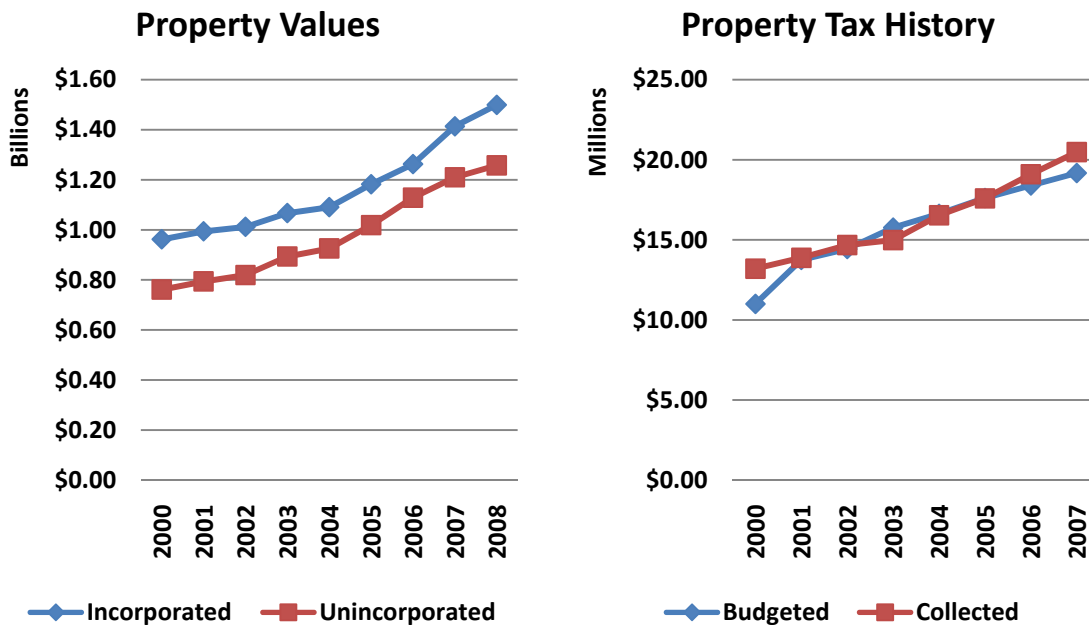
## All Funds Revenue History



## 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.



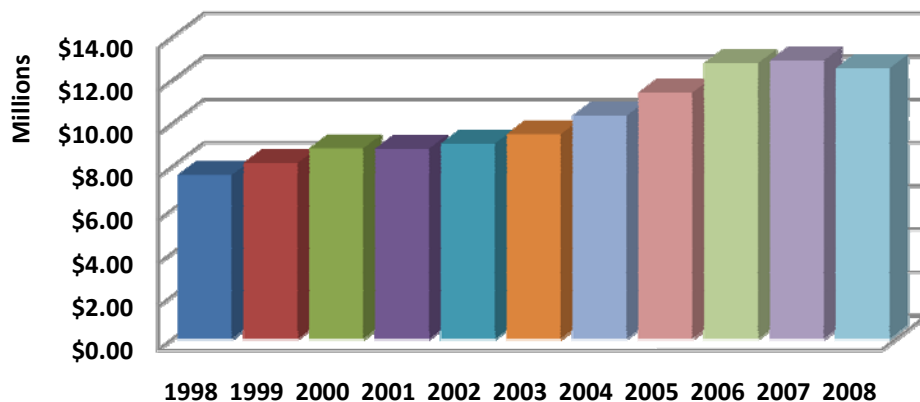
### Property Tax Value and Collection History

Fiscal Year	Total Taxable Assessed Value	Taxes Levied	Collected within Levy Year	Total Collection
1998	1,361,066,992	8,471,275	96.96%	99.97%
1999	1,363,429,253	8,810,256	97.40%	99.98%
2000	1,692,528,458	14,065,220	93.81%	99.98%
2001	1,723,000,300	14,291,224	97.08%	99.87%
2002	1,787,685,163	15,146,404	96.95%	99.83%
2003	1,831,102,771	15,769,194	95.02%	99.80%
2004	1,960,174,441	17,001,738	97.21%	99.89%
2005	2,015,862,650	17,860,543	98.46%	99.85%
2006	2,200,698,338	19,498,187	97.57%	99.25%
2007	2,390,770,104	21,182,223	97.07%	97.07%

## 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. While growth in the tax collection over the previous several years has been good, the recent slowdown in the economy is evident in 2007 and 2008 collections. Based on this slowdown, the projected growth in the tax used for budgeting purposes is lower than normal. One month of collection remains for FY 2008.

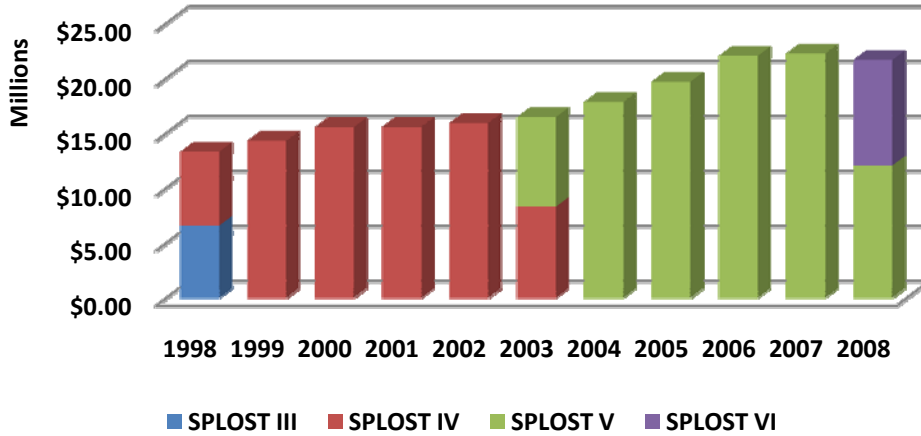
**Local Option Sales Tax Collection History by Fiscal Year**



**Special Purpose Local Option Sales Tax:** This 1% tax on all retail sales is collected by the Georgia Department of Revenue. Lowndes County remits funds to governments as they are used for all prior SPLOSTs. Under SPLOST VI, all funds due to each government are remitted to that government within 10 days of receipt by Lowndes County. Lowndes County uses historical growth trends to budget for this revenue. As with the LOST, growth in the tax has shown a slowdown. One month of collection remains for FY 2008.

# Revenue Sources and Assumptions

## SPLOST Collection History



## Sales Tax Allocations



LOST (Property Tax Relief)



Education SPLOST



SPLOST

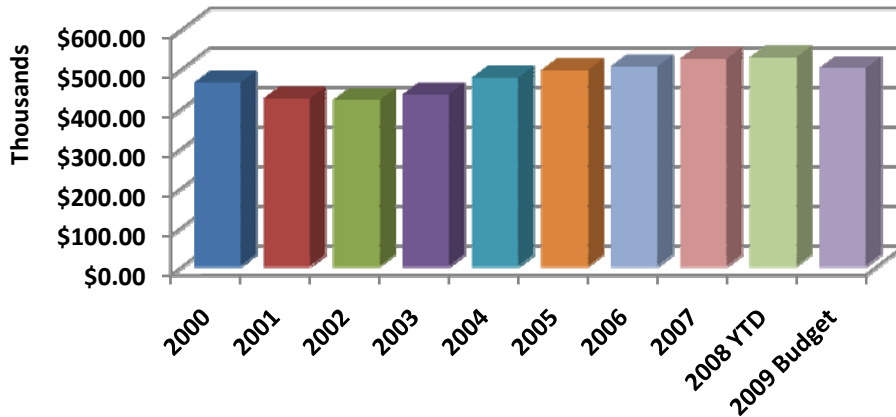


State of Georgia

**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. This tax was previously accounted for in the General Fund but was moved to the newly created Special Services Fund in 2009 following the completion of the Service Delivery Strategy agreement.

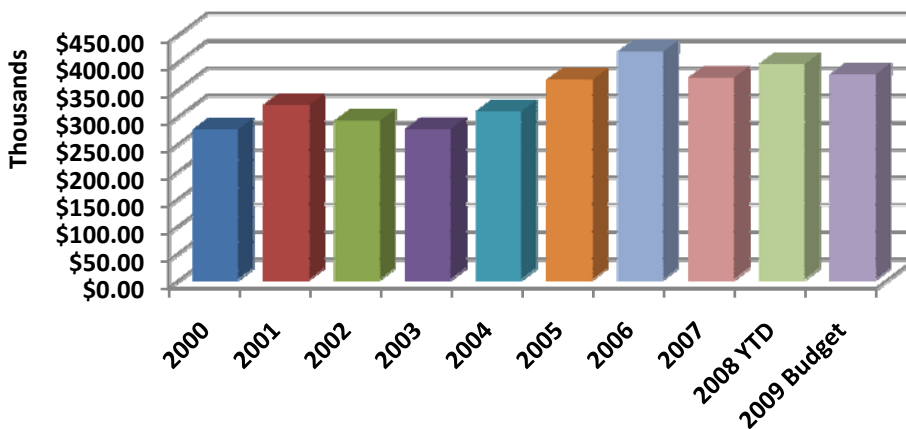
## Revenue Sources and Assumptions

### Alcoholic Beverage Excise Tax History



**Occupational Tax (Business License):** This tax is for registration of businesses in unincorporated Lowndes County and is based on the gross receipts and profitability ratios. The registration is valid from June 30 to May 31. This item is budgeted based on historic trends. This tax was previously accounted for in the General Fund but was moved to the newly created Special Services Fund in 2009 following the completion of the Service Delivery Strategy agreement.

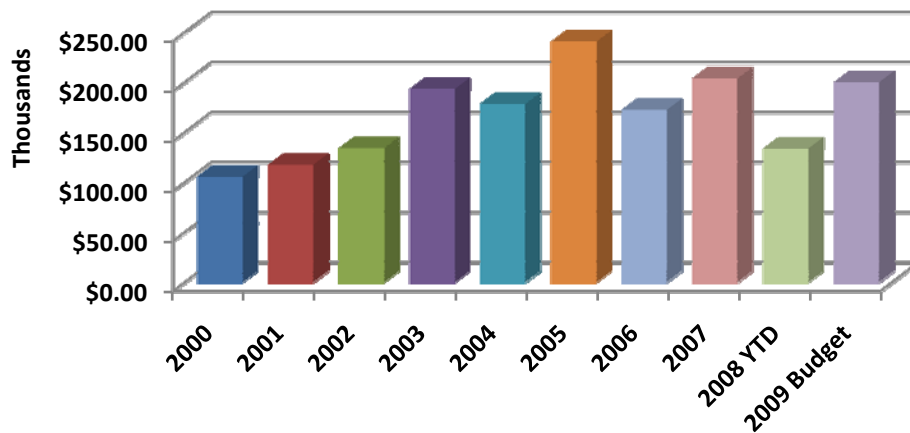
### Occupational Tax Registration History



## Revenue Sources and Assumptions

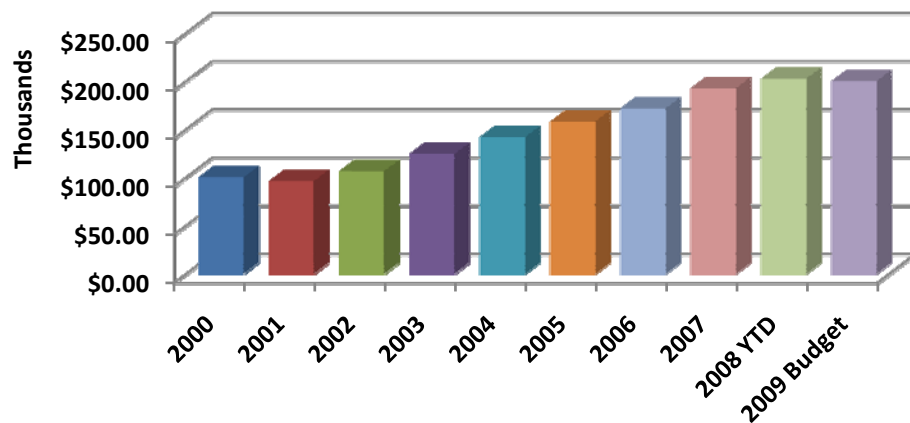
**Franchise Tax:** This tax is imposed on cable operators in unincorporated Lowndes County that provide services under a franchise agreement. This tax is budgeted based on historical data. This tax was previously accounted for in the General Fund but was moved to the newly created Special Services Fund in 2009 following the completion of the Service Delivery Strategy agreement.

**Cable Television Francise Tax History**



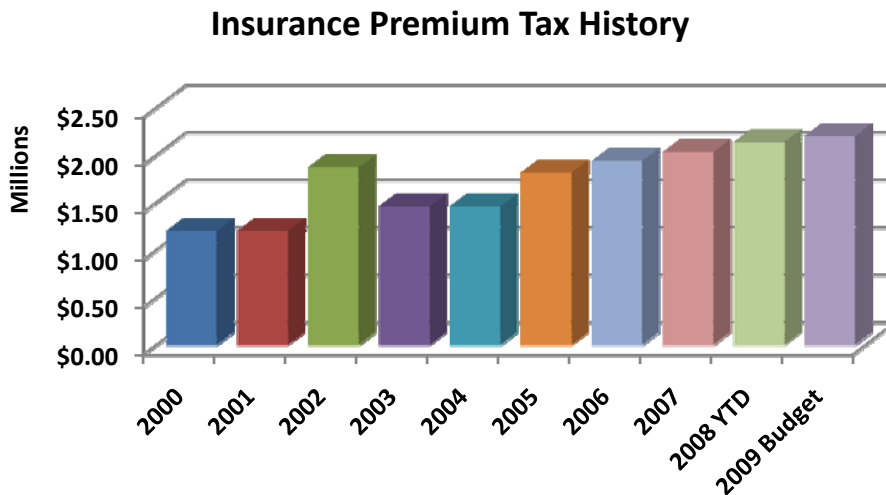
**Financial Institution:** This tax is imposed on financial institutions operating in unincorporated Lowndes County. This tax is budgeted based on historical data. This tax was previously accounted for in the General Fund but was moved to the newly created Special Services Fund in 2009 following the completion of the Service Delivery Strategy agreement.

**Financial Institution Tax History**



## Revenue Sources and Assumptions

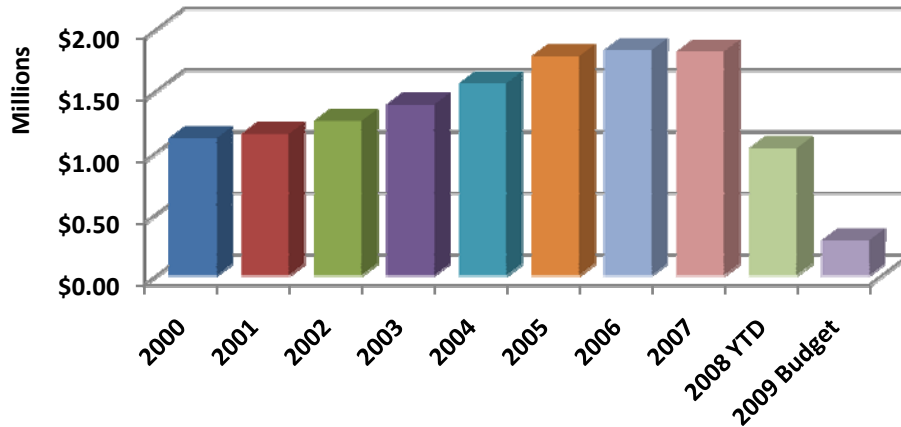
**Insurance Premium Tax:** This tax is based on the gross direct premium of insurance sold and is returned to Lowndes County from the Georgia Department of Revenue. The budget for this tax is based on historical trends. The tax is used to fund fire protection in unincorporated Lowndes County. This tax was previously accounted for in the General Fund but was moved to the newly created Special Services Fund in 2009 following the completion of the Service Delivery Strategy agreement.



**Accommodation Excise Tax:** The Accommodation Excise Tax, or Hotel/Motel tax, is a 5% tax on the provision of lodgings and accommodations. By statute, 40% goes to the promotion of tourism, although all funds are used to fund agencies that promote Lowndes County. Previously, Lowndes County collected the tax county-wide; however, in January 2008, the City of Valdosta elected to collect the tax for any lodging facilities within their city limits. The portion of the tax collected by Lowndes County was reduced to about 15%. In addition, with the settlement of the Service Delivery Strategy agreement, the accounting for the remaining funds was transferred to the Special Services Fund as any shortfalls in the County's required funding must be taken from unincorporated only revenues.

## **Revenue Sources and Assumptions**

**Accommodation Excise Tax History**



### **Licenses and Permits:**

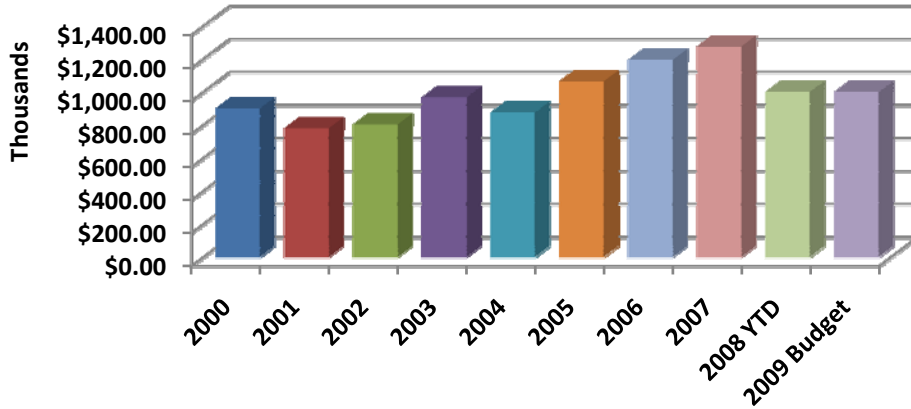
**Alcoholic Beverage:** Lowndes County requires that businesses that engage in the sale of alcoholic beverages to purchase a license annually. The license fees were adjusted during Fiscal Year 2006 and again in FY 2007 and are now based on gross receipts, type of establishment and type of alcohol sold. The budget for this line item was determined by looking at the alcohol licenses currently held and computing the fee based on the current fee structure. Previously, this fee was accounted for in the General Fund but was moved to the Special Services Fund following settlement of the Service Delivery Strategy agreement.

### **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.

## Revenue Sources and Assumptions

### Prisoner Housing History

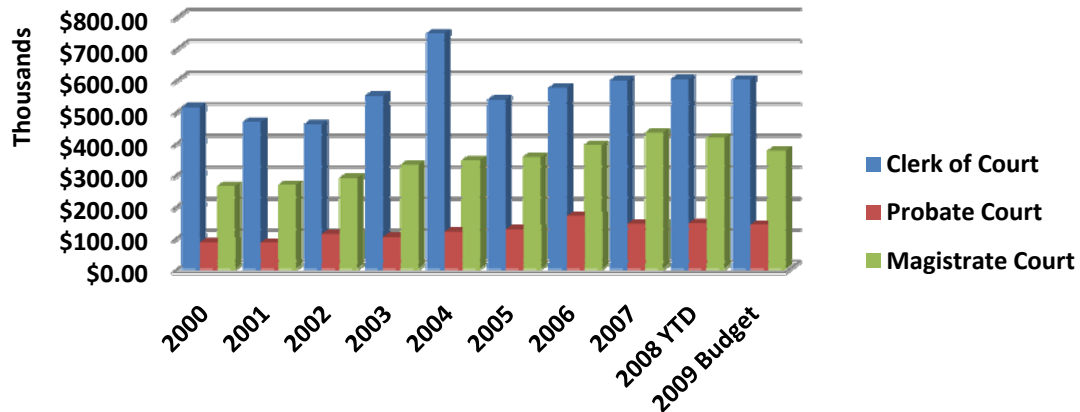


**Public Safety Radio System Fees:** The 800 MHz radio system provides communication for all local emergency services as well as other public safety divisions including Public Works, Engineering and Utilities. User fees are for recurring costs of the system and are budgeted to cover expenditures of the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

### Court Fees History



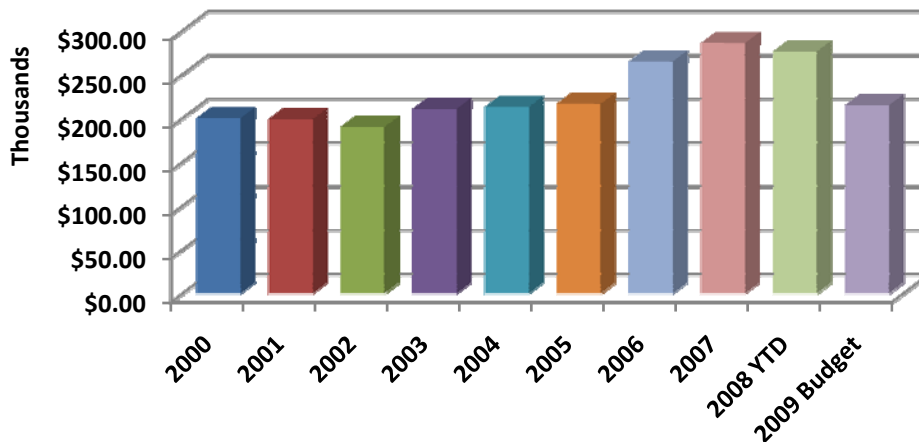
## **Revenue Sources and Assumptions**

**Engineering – SPLOST:** This revenue line item represents a transfer 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 the amount of reimbursement.

**Resource Officer:** The Sheriff's Office contracts with the Lowndes County School Board 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.

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

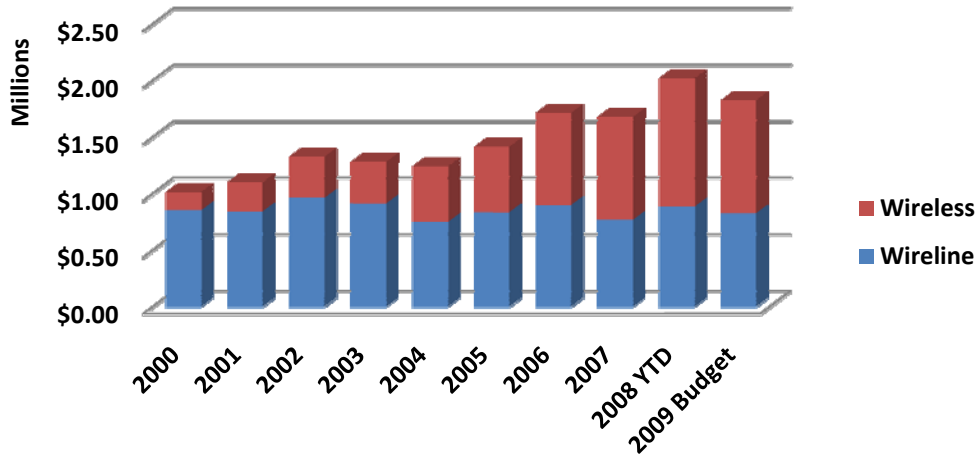
**Commissary Fees History**



**911 Surcharges:** Providers of telephone 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. 911 surcharges are budgeted based on historical trends.

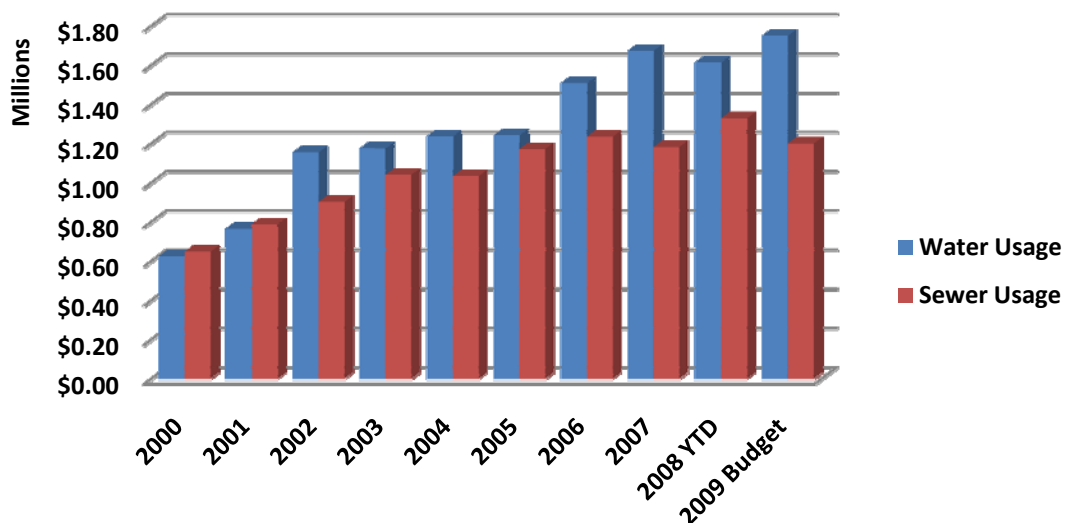
## Revenue Sources and Assumptions

### 911 Surcharge History



**Water/Sewer User Fees:** Water and Sewer customers are charged a monthly fee for the use of Lowndes County utilities based on consumption. The County had a five-year rate 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.

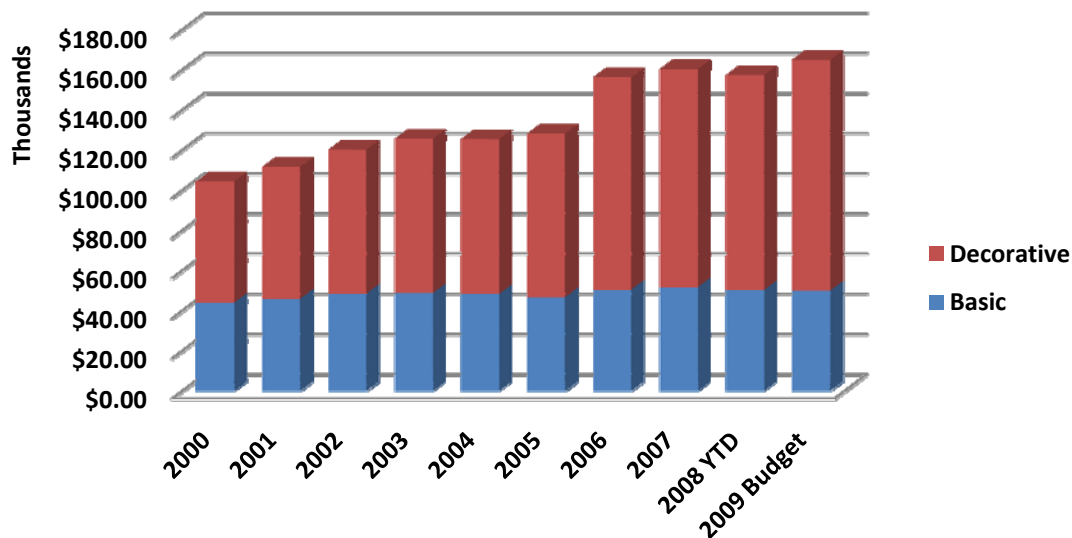
### Water/Sewer Charges History



## Revenue Sources and Assumptions

**Tax Lighting Districts:** Lowndes County provides for the establishment of special tax lighting districts in the unincorporated area. These districts are traditionally subdivision and may have lighting as 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 recently revised the policy and procedures for tax lighting districts, requiring installation fees be paid by the owners and/or developers before the district is accepted. Revenues are budgeted based on historical data.

**Street Lighting District History**



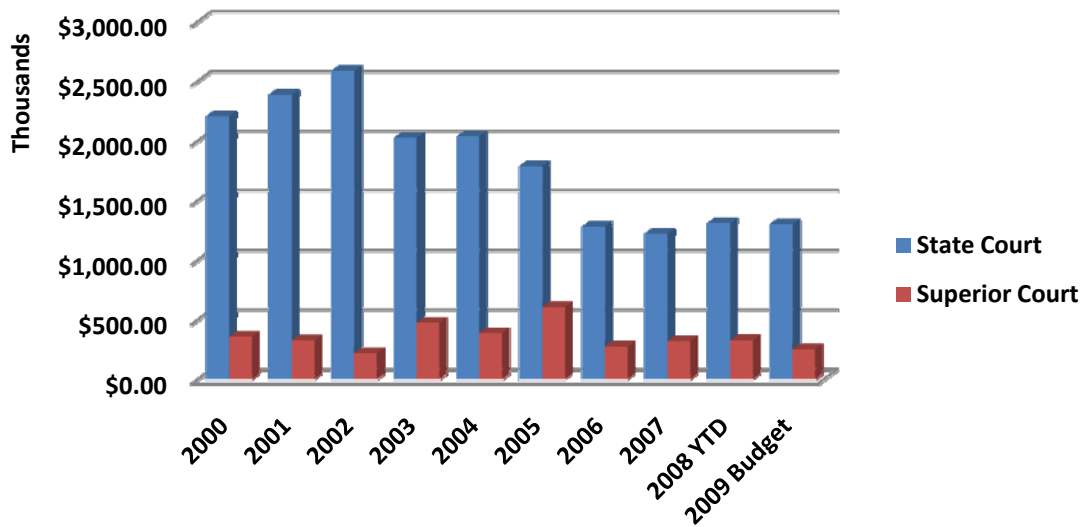
**Motor Services:** Motor service fees are those used to pay for the operation of the maintenance shop. Although most vehicles serviced are County owned, the shop also provides maintenance service and fuel to other local governments. Labor rates are based on current costs. The motor services fees should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

# Revenue Sources and Assumptions

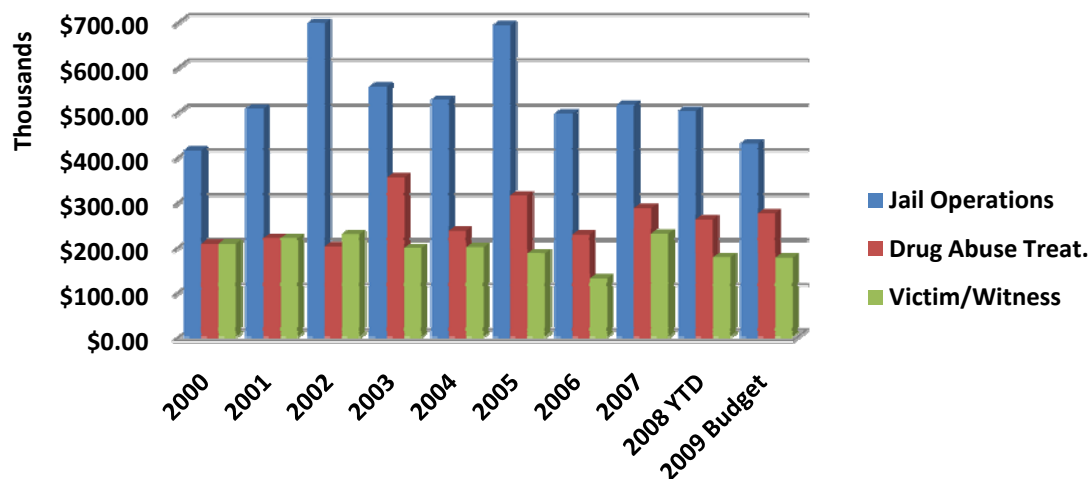
## Fines and Forfeitures:

**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.

**Court Fines History (General Fund)**



**Court Fines History (Other Funds)**



## **Revenue Sources and Assumptions**

### **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.

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 or miles or hours of average use for each piece of equipment to budget this revenue.

## Summary of Expenditures by Fund and Type (in thousands)

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>General Fund</b>						
Personal Services	19,928.5	23,155.3	22,574.1	23,989.7	22,772.1	-1.65%
Other Services & Contracts	10,001.7	10,391.7	10,763.1	10,362.0	6,979.8	-32.83%
Supplies & Materials	1,200.0	1,003.8	1,461.1	792.5	831.4	-17.17%
Capital Outlay	2,000.7	1,477.8	1,025.7	2,724.4	490.0	-66.84%
Statutory	2,155.7	2,087.0	2,426.1	2,196.1	2,235.0	7.09%
Other	6,631.6	5,714.1	5,884.5	6,840.9	5,906.9	3.37%
Debt Service	1,154.8	890.0	1,128.9	1,348.2	1,348.2	51.48%
Other Uses	822.1	634.9	-	-	10.9	-98.29%
<b>Total General Fund</b>	<b>\$43,895.3</b>	<b>\$45,354.6</b>	<b>\$45,263.5</b>	<b>\$48,253.7</b>	<b>\$40,574.2</b>	<b>-10.54%</b>
<b>Special Revenue Funds</b>						
<b>KLVB</b>						
Personal Services	33.5	32.9	36.9	36.4	36.4	10.69%
Other Services & Contracts	12.1	20.4	12.2	20.4	20.3	-0.12%
Supplies & Materials	0.7	2.5	3.4	2.5	2.5	0.00%
Other	6.4	4.3	9.8	4.3	4.3	0.00%
<b>Total KLVB</b>	<b>\$52.6</b>	<b>\$60.0</b>	<b>\$62.3</b>	<b>\$63.5</b>	<b>\$63.5</b>	<b>5.81%</b>
<b>Sheriff's Commissary</b>						
Personal Services	83.0	80.6	88.3	119.6	86.0	6.71%
Other Services & Contracts	481.4	356.3	540.1	370.0	370.0	3.85%
Supplies & Materials	25.5	11.2	11.0	11.2	11.2	0.00%
Capital Outlay	-	-	2.7	40.0	40.0	100.00%
Other	37.3	33.9	21.8	33.9	33.9	0.00%
<b>Total Sheriff's Commissary</b>	<b>\$627.2</b>	<b>\$482.0</b>	<b>\$664.0</b>	<b>\$574.7</b>	<b>\$541.1</b>	<b>12.26%</b>
<b>Hotel/Motel</b>						
Other	1,834.8	1,881.4	1,096.6	1,881.4	-	-100.00%
<b>Total Hotel/Motel</b>	<b>\$1,834.8</b>	<b>\$1,881.4</b>	<b>\$1,096.6</b>	<b>\$1,881.4</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Jail Operations</b>						
Personal Services	38.4	39.9	42.7	43.5	43.5	8.93%
Other Services & Contracts	470.8	351.3	722.0	361.3	531.0	51.15%
Supplies & Materials	198.2	124.7	194.8	124.7	49.5	-60.29%
Capital Outlay	48.4	-	55.7	-	-	-
Other	24.2	-	9.4	-	-	-
<b>Total Jail Operations</b>	<b>\$779.9</b>	<b>\$515.9</b>	<b>\$1,024.6</b>	<b>\$529.5</b>	<b>\$624.0</b>	<b>20.94%</b>
<b>Drug Abuse Treatment</b>						
Personal Services	299.8	335.2	313.8	343.7	333.8	-0.43%
Other Services & Contracts	33.8	32.5	26.2	32.3	(28.3)	-187.11%
Supplies & Materials	5.0	5.7	1.6	5.8	5.8	1.05%
Capital Outlay	0.2	-	-	-	-	0.00%
Other	2.7	13.6	7.6	13.7	13.7	0.81%
<b>Total Drug Abuse Treatment</b>	<b>\$341.5</b>	<b>\$387.0</b>	<b>\$347.3</b>	<b>\$395.4</b>	<b>\$325.0</b>	<b>-16.02%</b>

## Summary of Expenditures by Fund and Type (in thousands)

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Emergency Telecom.</b>						
Personal Services	1,339.8	1,754.9	1,506.7	1,822.9	1,654.3	-5.73%
Other Services & Contracts	835.6	979.1	949.8	1,174.8	1,086.6	10.98%
Supplies & Materials	9.9	92.6	22.6	31.8	16.0	-82.73%
Capital Outlay	108.8	81.0	188.7	35.1	17.4	-78.52%
Statutory	-	1.5	-	1.6	-	-100.00%
Other	20.1	30.7	21.4	38.9	(233.6)	-859.77%
<b>Total Emergency Telecom.</b>	<b>\$2,314.2</b>	<b>\$2,939.8</b>	<b>\$2,689.3</b>	<b>\$3,105.0</b>	<b>\$2,540.8</b>	<b>-13.57%</b>
<b>Victim/Witness</b>						
Personal Services	60.6	65.4	65.2	71.8	67.5	3.29%
Other Services & Contracts	2.2	4.3	1.4	5.8	3.8	-12.67%
Supplies & Materials	2.3	3.1	2.8	5.8	5.8	87.10%
Capital Outlay	0.8	5.0	3.5	4.2	4.2	-16.00%
Statutory	-	2.0	-	1.5	1.5	-25.00%
Other	211.5	215.6	213.6	216.7	216.7	0.50%
<b>Total Victim/Witness</b>	<b>\$277.2</b>	<b>\$295.4</b>	<b>\$286.5</b>	<b>\$305.8</b>	<b>\$299.5</b>	<b>1.38%</b>
<b>Special Services</b>						
Personal Services	-	-	-	1,316.4	1,288.3	100.00%
Other Services & Contracts	-	-	-	1,107.1	1,032.8	100.00%
Supplies & Materials	-	-	-	692.4	382.9	100.00%
Capital Outlay	-	-	-	1,858.9	148.4	100.00%
Other	-	-	-	822.1	870.3	100.00%
<b>Total Special Services</b>	<b>\$-</b>	<b>\$</b>	<b>\$</b>	<b>\$5,797.0</b>	<b>\$3,722.8</b>	<b>100.00%</b>
<b>Total Special Revenue Funds</b>	<b>\$6,227.5</b>	<b>\$6,561.5</b>	<b>\$6,170.6</b>	<b>\$12,652.2</b>	<b>\$8,116.6</b>	<b>23.70%</b>
<b>Capital Project Funds</b>						
<b>SPLOST III</b>						
Capital Outlay	42.6	-	-	-	-	0.00%
<b>Total SPLOST III</b>	<b>\$42.6</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>SPLOST IV</b>						
Capital Outlay	887.3	10,000.0	779.5	10,000.0	2,400.0	-76.00%
<b>Total SPLOST IV</b>	<b>\$887.3</b>	<b>\$10,000.0</b>	<b>\$779.5</b>	<b>\$10,000.0</b>	<b>\$2,400.0</b>	<b>-76.00%</b>
<b>SPLOST V</b>						
Capital Outlay	19,247.3	25,100.0	12,393.9	25,100.0	16,000.0	-36.25%
Other Uses	1,072.6	-	3,932.9	-	-	0.00%
<b>Total SPLOST V</b>	<b>\$20,319.9</b>	<b>\$25,100.0</b>	<b>\$16,326.8</b>	<b>\$25,100.0</b>	<b>\$16,000.0</b>	<b>-36.25%</b>
<b>SPLOST VI</b>						
Capital Outlay	-	-	78.5	-	14,860.0	100.00%
<b>Total SPLOST VI</b>	<b>\$-</b>	<b>\$-</b>	<b>\$78.5</b>	<b>\$-</b>	<b>\$14,860.0</b>	<b>100.00%</b>
<b>Total Capital Project Funds</b>	<b>\$21,249.8</b>	<b>\$35,100.0</b>	<b>\$17,184.8</b>	<b>\$35,100.0</b>	<b>\$33,260.0</b>	<b>-5.24%</b>

## Summary of Expenditures by Fund and Type (in thousands)

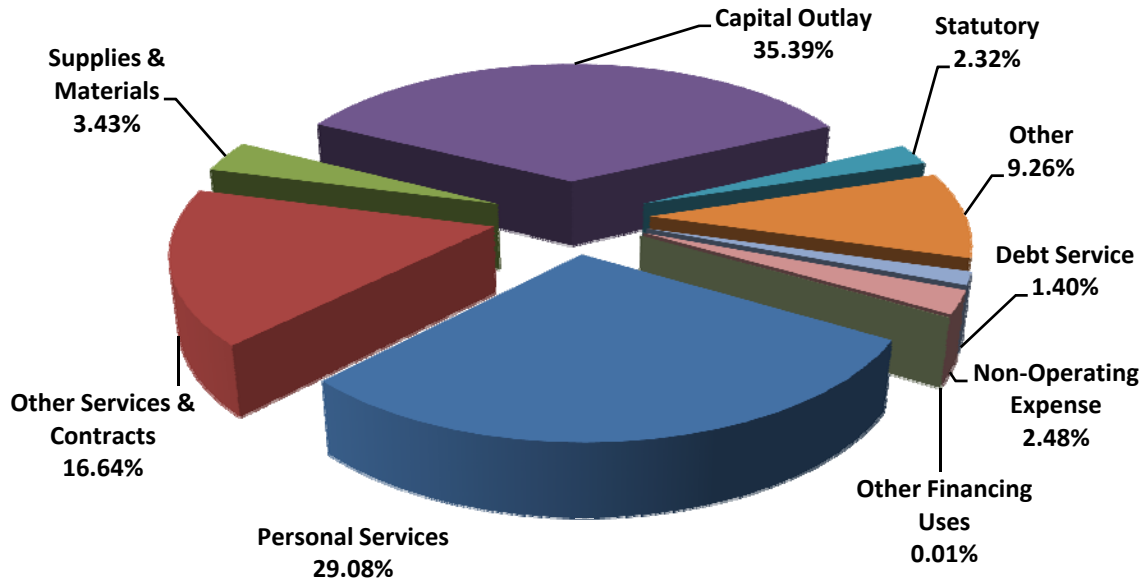
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Enterprise Funds</b>						
<b>Water/Sewer</b>						
Personal Services	621.8	690.8	653.7	688.1	671.3	-2.83%
Other Services & Contracts	1,425.9	1,433.4	1,539.8	1,833.6	1,267.3	-11.59%
Supplies & Materials	206.8	285.5	313.6	421.7	206.4	-27.7%
Capital Outlay	4.7	64.8	62.8	344.2	75.0	15.74%
Other	848.3	1,101.0	81.6	1,112.1	831.0	-24.52%
Debt Service	13.4	-	0.5	-	-	0.00%
Non-Operating Expense	726.9	37.0	641.4	37.0	495.0	1237.84%
<b>Total Water/Sewer</b>	<b>\$3,847.8</b>	<b>\$3,612.4</b>	<b>\$3,293.5</b>	<b>\$4,436.7</b>	<b>\$3,546.0</b>	<b>-1.84%</b>
<b>Landfill</b>						
Other Services & Contracts	0.4	30.5	1.2	30.5	30.2	-1.15%
Supplies & Materials	37.3	30.0	30.0	30.0	30.0	0.00%
Capital Outlay	8.6	85.0	24.7	85.0	85.0	0.00%
Non-Operating Expense	50.0	50.3	50.0	50.3	50.3	0.00%
<b>Total Landfill</b>	<b>\$96.3</b>	<b>\$195.8</b>	<b>\$105.9</b>	<b>\$195.8</b>	<b>\$195.5</b>	<b>0.18%</b>
<b>Street Lighting</b>						
Other Services & Contracts	197.1	210.0	266.7	210.0	210.0	0.00%
<b>Total Street Lighting</b>	<b>\$197.1</b>	<b>\$210.0</b>	<b>\$266.7</b>	<b>\$210.0</b>	<b>\$210.0</b>	<b>0.00%</b>
<b>Sanitation</b>						
Personal Services	613.0	724.7	621.1	647.6	638.7	-11.87%
Other Services & Contracts	153.8	193.4	175.2	193.4	169.6	-12.32%
Supplies & Materials	3.8	97.2	4.1	97.2	97.2	0.00%
Capital Outlay	8.0	-	8.0	-	-	0.00%
Other	331.0	328.3	341.1	328.3	328.3	0.00%
<b>Total Sanitation</b>	<b>\$1,109.6</b>	<b>\$1,343.6</b>	<b>\$1,149.5</b>	<b>\$1,266.5</b>	<b>\$1,233.8</b>	<b>-8.17%</b>
<b>Total Enterprise Funds</b>	<b>\$5,250.8</b>	<b>\$5,361.8</b>	<b>\$4,815.6</b>	<b>\$6,109.0</b>	<b>\$5,185.2</b>	<b>-3.29%</b>
<b>Internal Service Funds</b>						
<b>Equipment Maintenance</b>						
Personal Services	414.0	442.7	441.8	458.3	458.8	3.62%
Other Services & Contracts	152.5	61.9	57.7	63.4	74.2	19.92%
Supplies & Materials	13.0	12.6	10.2	13.0	13.0	3.49%
Capital Outlay	0.4	2.5	-	132.2	12.2	388.0%
Other	2.6	5.9	4.4	5.9	5.9	0.00%
<b>Total Equipment Maint.</b>	<b>\$582.6</b>	<b>\$525.6</b>	<b>\$514.0</b>	<b>\$672.8</b>	<b>\$564.1</b>	<b>7.33%</b>
<b>Self Insurance</b>						
Other Services & Contracts	3,949.0	4,300.0	4,450.0	4,300.0	4,300.0	0.00%
<b>Total Self Insurance</b>	<b>\$3,949.0</b>	<b>\$4,300.0</b>	<b>\$4,450.0</b>	<b>\$4,300.0</b>	<b>\$4,300.0</b>	<b>0.00%</b>

## Summary of Expenditures by Fund and Type (in thousands)

Fleet Manager						
Other Services & Contracts	-	-	0.0	-	-	0.00%
Supplies & Materials	2,045.8	1,405.0	2,703.3	1,405.0	1,656.0	17.86%
Other	908.5	450.0	0.4	450.0	900.0	100.00%
Non-Operating Expense	94.8	1,832.6	102.8	1,832.6	1,900.0	3.68%
<b>Total Fleet Manager</b>	<b>\$3,049.1</b>	<b>\$3,687.6</b>	<b>\$2,806.5</b>	<b>\$3,687.6</b>	<b>\$4,456.0</b>	<b>20.84%</b>
<b>Total Internal Service Funds</b>	<b>\$7,580.6</b>	<b>\$8,513.2</b>	<b>\$7,770.6</b>	<b>\$8,660.4</b>	<b>\$9,320.1</b>	<b>9.48%</b>
Personal Services	23,432.4	27,322.3	26,342.2	29,538.0	28,050.6	2.67%
Other Services & Contracts	17,716.3	18,364.7	19,505.5	20,064.4	16,047.3	-12.62%
Supplies & Materials	3,748.3	3,073.9	4,758.7	3,633.6	3,307.7	7.61%
Capital Outlay	22,357.8	36,816.1	14,623.8	40,324.0	34,132.2	-7.29%
Statutory	2,155.7	2,090.5	2,426.1	2,199.2	2,236.5	6.99%
Other	10,858.9	9,829.1	7,742.2	11,798.4	8,9627.8	-9.17%
Debt Service	1,168.2	890.0	1,129.4	1,348.2	1,348.2	-51.48%
Other Uses	1,944.8	634.9	3,932.9	-	10.9	-98.29%
Non-Operating	821.7	1,869.6	744.3	1,869.6	2,395.0	28.10%
<b>Total Expenditures/Expenses</b>	<b>\$84,204.0</b>	<b>\$100,891.1</b>	<b>\$81,205.1</b>	<b>\$110,775.3</b>	<b>\$96,456.2</b>	<b>-4.40%</b>

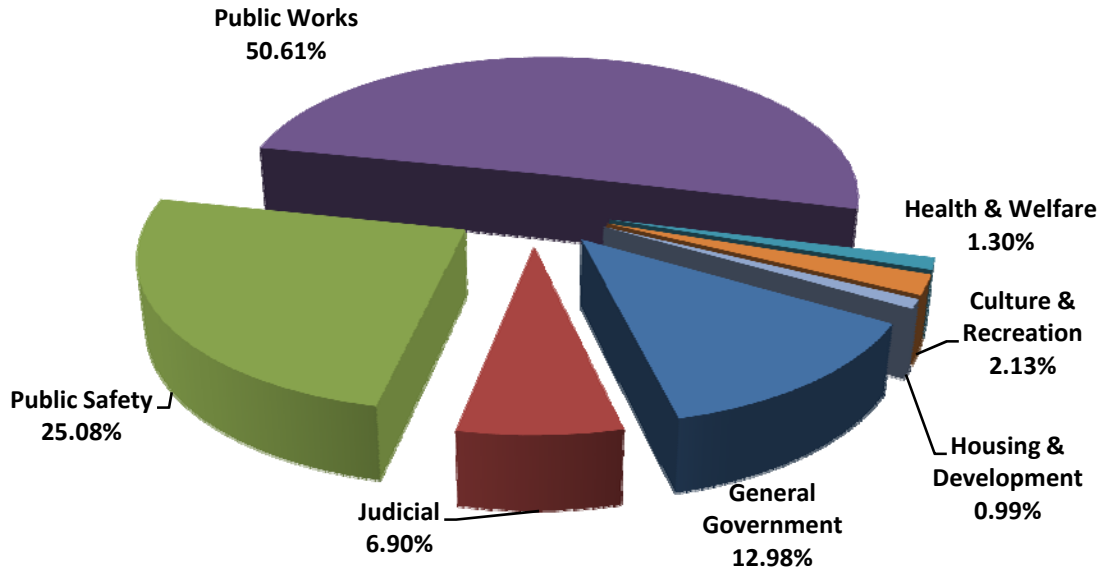
## Expenditure Charts

### All Funds Expenditures by Type

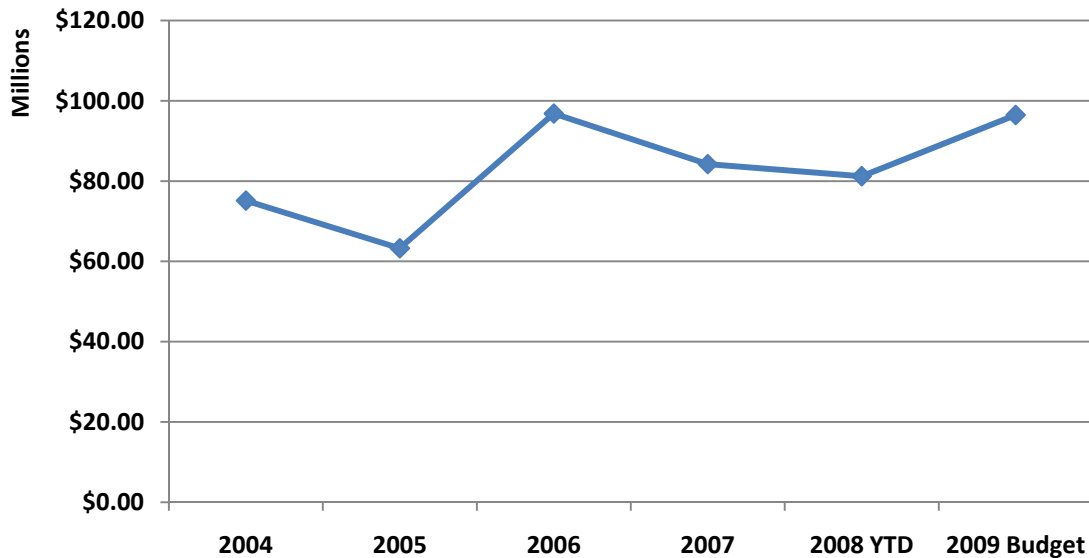


# Expenditure Charts

## All Funds Expenditures by Function



## All Funds Expenditure History



**Fund Balance/Equity History**  
**(in thousands)**

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<b>General Fund</b>						
Reserved	1,482.8	3,926.5	3,926.5	3,726.5	5,392.2	5,338.2
Unreserved	11,224.1	9,858.9	11,606.1	12,143.5	12,963.8	13,505.5
<b>Total General Fund</b>	<b>\$12,707.0</b>	<b>\$13,785.4</b>	<b>\$15,532.6</b>	<b>\$15,869.9</b>	<b>\$18,356.0</b>	<b>\$18,843.8</b>
<b>Special Revenue Funds</b>						
<b>Gateway to the Gold</b>						
Reserved	45.6	46.2	46.7	-	-	-
Unreserved	-	-	-	-	-	-
<b>Total Gateway to Gold</b>	<b>\$45.6</b>	<b>\$46.2</b>	<b>\$46.7</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>KLVB</b>						
Reserved	51.0	55.0	58.5	108.1	113.8	114.2
Unreserved	-	-	-	-	-	-
<b>Total KLVB</b>	<b>\$51.0</b>	<b>\$55.0</b>	<b>\$58.5</b>	<b>\$108.1</b>	<b>\$113.8</b>	<b>\$114.2</b>
<b>Commissary</b>						
Reserved	452.6	527.7	507.8	449.8	453.2	418.8
Unreserved	-	-	-	-	-	-
<b>Total Commissary</b>	<b>\$452.6</b>	<b>\$527.7</b>	<b>\$507.8</b>	<b>\$449.8</b>	<b>\$453.2</b>	<b>\$418.8</b>
<b>Drug Seizures</b>						
Reserved	1,090.0	636.8	458.3	367.0	540.8	-
Unreserved	-	-	-	-	-	-
<b>Total Drug Seizures</b>	<b>1,090.0</b>	<b>\$636.8</b>	<b>\$458.3</b>	<b>\$367.0</b>	<b>\$540.8</b>	<b>\$-</b>
<b>Hotel/Motel Tax</b>						
Reserved	(347.7)	(525.3)	-	96.3	113.4	95.7
Unreserved	-	-	-	-	-	-
<b>Total Hotel/Motel Tax</b>	<b>\$(347.7)</b>	<b>\$(525.3)</b>	<b>\$-</b>	<b>\$96.3</b>	<b>\$113.4</b>	<b>\$95.7</b>
<b>Jail Operations</b>						
Reserved	500.7	505.0	574.0	738.7	483.2	219.6
Unreserved	-	-	-	-	-	-
<b>Total Jail Operations</b>	<b>\$500.7</b>	<b>\$505.0</b>	<b>\$574.0</b>	<b>\$738.7</b>	<b>\$483.2</b>	<b>\$219.6</b>
<b>Drug Abuse Treatment</b>						
Reserved	112.7	88.1	(25.8)	(63.5)	(112.9)	(167.8)
Unreserved	-	-	-	-	-	-
<b>Total Drug Abuse Treatment</b>	<b>\$112.7</b>	<b>\$88.1</b>	<b>\$(25.8)</b>	<b>\$(63.5)</b>	<b>\$(112.9)</b>	<b>\$(167.8)</b>
<b>Emergency Telecom.</b>						
Reserved	1,005.1	808.5	268.5	(229.5)	(112.9)	-
Unreserved	-	-	-	-	-	-
<b>Total Emergency Telecom.</b>	<b>\$1,005.1</b>	<b>\$808.4</b>	<b>\$268.5</b>	<b>\$(229.5)</b>	<b>\$(112.9)</b>	<b>\$-</b>

## **Fund Balance/Equity History** **(in thousands)**

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<b>Victim/Witness</b>						
Reserved	199.2	133.6	105.4	28.8	(81.2)	(51.9)
Unreserved	-	-	-	-	-	-
<b>Total Victim/Witness</b>	<b>\$199.2</b>	<b>\$133.6</b>	<b>\$105.4</b>	<b>\$28.8</b>	<b>\$(81.2)</b>	<b>\$(51.9)</b>
<b>Special Revenue</b>						
Reserved	3,109.2	2,275.5	1,993.4	1,495.6	1,199.0	628.6
Unreserved	-	-	-	-	-	-
<b>Total Special Revenue</b>	<b>\$3,109.2</b>	<b>\$2,275.5</b>	<b>\$1,993.4</b>	<b>\$1,495.6</b>	<b>\$1,199.0</b>	<b>\$628.6</b>
<b>Capital Project Funds</b>						
<b>SPLOST I</b>						
Reserved	1.7	-	-	-	-	-
Unreserved	-	-	-	-	-	-
<b>Total SPLOST I</b>	<b>\$1.7</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>SPLOST III</b>						
Reserved	275.4	274.8	279.1	52.6	42.5	-
Unreserved	-	-	-	-	-	-
<b>Total SPLOST III</b>	<b>\$275.4</b>	<b>\$274.8</b>	<b>\$279.1</b>	<b>\$52.6</b>	<b>\$42.5</b>	<b>\$-</b>
<b>SPLOST IV</b>						
Reserved	24,293.3	22,317.1	15,406.7	9,280.3	3,114.4	2,334.5
Unreserved	-	-	-	-	-	-
<b>Total SPLOST IV</b>	<b>\$24,293.3</b>	<b>\$22,317.1</b>	<b>\$15,406.7</b>	<b>\$9,280.3</b>	<b>\$3,114.4</b>	<b>\$2,334.5</b>
<b>SPLOST V</b>						
Reserved	-	7,788.5	18,949.6	20,139.0	13,563.5	16,690.1
Unreserved	-	-	-	-	-	-
<b>Total SPLOST V</b>	<b>\$-</b>	<b>\$7,788.5</b>	<b>\$18,949.6</b>	<b>\$20,139.0</b>	<b>\$13,563.5</b>	<b>\$16,690.1</b>
<b>Capital Projects</b>						
Reserved	24,570.4	30,380.4	34,635.4	29,471.8	16,720.4	19,024.6
Unreserved	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>\$24,570.4</b>	<b>\$30,380.4</b>	<b>\$34,635.4</b>	<b>\$29,471.8</b>	<b>\$16,720.4</b>	<b>\$19,024.6</b>
<b>Enterprise Funds</b>						
Water/Sewer	16,259.2	16,062.6	16,369.3	19,446.4	19,938.9	20,908.5
Landfill	(49.1)	50.6	771.8	914.9	1,041.4	995.1
Street Lighting	(5.8)	(15.1)	(41.3)	(89.9)	(142.2)	-
Sanitation	-	-	-	-	-	66.5
<b>Internal Service Funds</b>						
Equipment Maintenance	-	(104.5)	(190.0)	57.1	(67.9)	3.8
Self Insurance	1,829.3	1,257.4	23.6	173.6	(74.7)	94.2
Fleet Manager	-	(387.8)	287.8	358.1	204.8	270.7
<b>Fund Balance/Equity</b>						
Reserved	29,162.4	36,582.4	40,555.3	34,693.9	23,311.7	24,991.4
Unreserved	11,224.1	9,858.9	11,606.1	12,143.5	12,963.8	13,505.5
Fund Equity	18,132.8	16,951.4	17,276.2	20,899.4	20,900.4	22,338.9
<b>Total Fund Balance/Equity</b>	<b>\$58,519.3</b>	<b>\$63,392.8</b>	<b>\$69,437.6</b>	<b>\$67,736.7</b>	<b>\$57,175.9</b>	<b>\$60,835.8</b>

## Debt Service

### Schedule of Long Term Debt:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installments
<b>Governmental Activities</b>						
Capital Lease	Judicial/Admin Complex	2004	Variable	15,500,000	2024	Variable
Capital Lease	Human Resource Building	1994	Variable	3,850,000	2004	Variable
Capital Lease	Equipment	2003	2.81%	624,000	2008	33,548
Capital Lease	Equipment	2003	3.22%	400,000	2010	16,013
Capital Lease	Equipment	2004	3.20%	356,000	2007	27,031
Capital Lease	Equipment	2004	3.37%	1,364,570	2008	91,521
Capital Lease	Equipment	2004	3.47%	153,078	2009	8,370
Capital Lease	Equipment	2004	3.88%	165,000	2011	6,758
Capital Lease	Equipment	2005	2.94%	206,700	2008	18,059
Capital Lease	Equipment	2005	3.08%	1,621,083	2009	108,076
Capital Lease	Equipment	2005	3.20%	585,100	2010	31,774
<b>Business Activities</b>						
Revenue Bonds	Water/Sewer Capital	2006	Variable	12,500,000	2025	Variable
GEFA Loan	Water/Sewer Capital	2001	5.08%	2,969,394	2021	236,672
GEFA Loan	Water/Sewer Capital	2003	4.00%	777,156	2023	56,976

### 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
2008	1,991,369	694,873	460,000	508,294	3,718,226	142,169
2009	1,522,793	640,732	475,000	494,494	-	-
2010	1,102,769	596,161	490,000	479,056	-	-
2011	946,387	559,718	510,000	461,906	-	-
2012	955,000	525,356	525,000	444,056	-	-
2013-2017	4,380,000	2,050,475	2,940,000	1,906,627	-	-
2018-2022	4,625,000	1,154,839	3,635,000	1,216,150	-	-
2023-2024	2,165,000	145,825	2,640,000	268,500	-	-
<b>Total</b>	<b>\$17,688,318</b>	<b>\$6,367,979</b>	<b>\$11,675,000</b>	<b>\$5,779,083</b>	<b>\$3,718,226</b>	<b>\$142,169</b>

### Calculation of Legal Debt Limits

Capital Leases		Capital Leases-Debt Service Requirements	
Assessed Value	2,701,615,401	General Fund Budget	40,574,213
Legal Debt Limit	27,016,154	Legal Debt Limit	4,057,421
Balance, June 30, 2007	17,688,318	Balance, June 30, 2007	2,686,242
Debt Margin	9,327,836	Debt Margin	1,371,179

## **Capital Improvements**

As discussed in the Capital Improvement Plan Policy, the County's objective is to allocate approximately 8% of the annual General Fund budget toward the addition and replacement of capital assets. The purpose is to meet the capital needs of the County in a manner that is most beneficial to the citizens while balancing debt and cash flow needs. In previous years, capital purchases and improvements were lowered, causing the age and condition of the County's fleet of vehicles and equipment to diminish. As a result, in the past several years, capital leases were used to seed a program to replace those vehicles and equipment.

The proposed budget for 2008-2009 included a recommendation to obtain a capital lease to fund the final phase of replacements, putting the County on a replacement schedule that better utilized vehicles and equipment before maintenance costs increased. Due to the current economy, the Board elected to suspend those capital improvements for one year. The goal is to reduce the millage rate for the citizens of Lowndes County by holding a line, postponing capital investments and new personnel for one year. As a result, the capital budget for the County is limited in the approved budget for the coming year.

<b>Fund/Division</b>	<b>Capital Type</b>	<b>Amount</b>	<b>Justification (future operating cost)</b>
<b>General Fund</b>			
Board of Elections	Building Furnishing & Fixtures	5,000	Furniture needs for new building
ITS	Building Furnishing & Fixtures	3,500	Furniture needs for department
	Computer Equipment	211,700	Replacement of servers and mainframe equipment
Tax Commissioner	Computer Equipment	2,051	Equipment required by State Dept. of Revenue
<b>Facilities Maintenance</b>			
Courthouse	Other Capital Equipment	13,500	HVAC system for main courtroom and judges' chambers (reduction of costs for maintenance and repair)
Human Resource Bldg.	Other Capital Equipment	10,600	Air compressor (reduction of costs for maintenance and repair)
4H Camp	Building Furnishing & Fixtures	11,500	Cabin roof replacements
Governmental Building	Other Capital Equipment	16,000	Security system
Clerk of Court	Building Furnishing & Fixtures	6,000	Storage equipment
State Court Judge	Computer Equipment	750	Computer equipment
Magistrate Court	Computer Equipment	55,000	Video arraignment equipment (annual maintenance costs)
Probate Court	Computer Equipment	14,000	Replacement computer equipment
	Other Capital Equipment	5,400	Photocopy machines (annual maintenance contracts)
Sheriff	Computer Equipment	50,000	Replacement computer equipment
EMS	Rolling Stock	85,000	Ambulance replacement (reduction of costs for maintenance and repairs)

## Capital Improvements

Fund/Division	Capital Type	Amount	Justification (future operating cost)
<b>Special Revenue Funds</b>			
Commissary	Other Capital Equipment	40,000	Video arraignment equipment
Emergency Telecom.	Computer Equipment	10,500	CAD workstations
	Other Capital Equipment	6,900	VOIP telephone systems
Victim/Witness	Computer Equipment	4,200	Replacement computer equipment
<b>Special Services</b>			
Fire	New Construction	50,000	Land acquisition for new station
	Other Capital Equipment	84,000	Replacement of external defibrulators
Mosquito Control	Other Capital Equipment	11,400	Replacement sprayer
Zoning	Building Furnishing & Fixtures	3,000	Furniture needs for department
<b>Capital Project Funds</b>			
SPLOST IV		2,400,000	Various capital projects and road, street and bridge projects approved by referendum
SPLOST V		16,000,000	Various capital projects and road, street and bridge projects approved by referendum
SPLOST VI		14,860,000	Various capital projects and road, street and bridge projects approved by referendum
<b>Enterprise Funds</b>			
Water/Sewer	Other Capital Equipment	75,000	Meter replacements (annual maintenance costs)
Landfill	Professional Services-Capital	85,000	Methane extraction (possible purchase of methane credits)
<b>Internal Service Funds</b>			
Equipment Maintenance	Computer Equipment	2,500	Replacement computer equipment
	Other Capital Equipment	9,700	Wheel balances and brake lathe

In addition to the items listed above, the appropriation for the Library includes \$464,000 in capital improvements. The Library System included 4 libraries in Lowndes County. Each building is in need of significant repairs and improvements. The County's staff will oversee the projects and all payments will be made directly by Lowndes County.

Depreciation for all capital assets is computed using the straight-line method with the following schedule for useful lives.

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Building Improvements	40 – 100 Years
Improvements other than Buildings	40 Years
Machinery and Equipment	5 - 20 Years
Vehicles	6 – 20 Years
Infrastructure	5 – 50 Years
Water System	5 – 50 Years
Sewer System	5 – 50 Years

## Capital Improvements

A recap of capital assets as of June 30, 2007 for Lowndes County follows:

	Governmental Activities	Business Type Activities
<b>Nondepreciable Capital Assets:</b>		
Land and Improvements	1,471,294	2,690,543
Construction in Progress	14,821,559	5,928,255
<b>Total Nondepreciable Capital Assets</b>	<b>\$16,296,853</b>	<b>\$8,618,798</b>
<b>Depreciable Capital Assets:</b>		
Buildings and Improvements	20,194,932	-
Improvements other than Buildings	4,034,550	-
Machinery and Equipment	27,968,998	38,239,835
Vehicles	11,817,134	97,953
Infrastructure	284,879,200	-
<b>Total Depreciable Capital Assets</b>	<b>\$348,894,814</b>	<b>\$38,337,788</b>
<b>Less Accumulated Depreciation For:</b>		
Buildings and Improvements	13,954,567	-
Improvements other than Buildings	1,147,821	-
Machinery and Equipment	16,532,374	14,722,593
Vehicles	7,839,480	60,571
Infrastructure	171,954,343	-
<b>Total Accumulated Depreciation</b>	<b>\$211,428,585</b>	<b>\$14,783,164</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>\$137,466,229</b>	<b>\$23,554,624</b>
<b>Total Capital Assets, Net</b>	<b>\$153,763,082</b>	<b>\$32,173,422</b>

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**General Fund**  
**(in thousands)**

**Financial Plan**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	38,305.3	39,777.7	41,653.6	38,890.0	35,127.5	-11.69%
Licenses & Permits	174.3	160.0	138.5	20.0	20.0	-87.50%
Intergovernmental	2,030.0	1,398.0	1,741.0	1,280.3	1,329.3	-4.91%
Charges for Service	1,841.3	1,828.4	1,951.2	1,749.4	1,840.4	-1.31%
Fines & Forfeitures	1,539.2	1,550.0	1,602.2	1,550.0	1,550.0	0.00%
Investment Income	229.4	200.0	199.8	200.0	200.0	0.00%
Miscellaneous	471.7	415.5	430.1	468.0	468.0	12.64%
<b>Total Revenues</b>	<b>\$44,591.4</b>	<b>\$45,329.6</b>	<b>\$47,716.4</b>	<b>\$44,157.7</b>	<b>\$40,499.2</b>	<b>-10.66%</b>
<b>Expenditures</b>						
General Government	8,375.3	8,573.4	8,876.0	9,783.2	8,158.3	-4.84%
Judicial	5,717.5	5,759.6	6,116.6	6,816.8	6,359.8	10.42%
Public Safety	17,692.5	18,921.4	19,541.7	17,919.9	17,885.3	-5.48%
Public Works	5,285.6	5,351.5	5,114.4	6,392.1	5,241.3	-2.06%
Health & Welfare	1,069.4	922.5	1,054.2	1,039.1	928.4	0.64%
Culture & Recreation	4,448.8	4,618.8	4,030.0	6,302.8	1,990.4	-56.91%
Housing & Development	484.1	572.5	530.8	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$43,073.2</b>	<b>\$44,719.7</b>	<b>\$45,263.5</b>	<b>\$48,253.7</b>	<b>\$40,563.4</b>	<b>-9.29%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$1,518.2</b>	<b>\$609.9</b>	<b>\$2,452.9</b>	<b>\$(4,096.0)</b>	<b>\$(64.1)</b>	<b>-110.52%</b>
<b>Other Sources &amp; Uses</b>						
Surplus Sales	-	25.0	63.4	-	75.0	200.00%
OTI – SPLOST V	-	-	-	-	-	0.00%
OTO – 911/EM	(150.5)	(634.9)	-	-	(10.9)	-98.29%
OTO – Sanitation	(671.6)	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$696.1</b>	<b>\$-</b>	<b>\$2,516.2</b>	<b>\$(4,096.0)</b>	<b>\$-</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$20,221.8</b>	<b>\$20,917.9</b>	<b>\$20,917.9</b>	<b>\$20,917.9</b>	<b>\$20,917.9</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$20,917.9</b>	<b>\$20,917.9</b>	<b>\$23,434.2</b>	<b>\$16,821.9</b>	<b>\$20,917.9</b>	<b>0.00%</b>

# General Fund

## Sources of Revenue

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Taxes</b>						
Property Tax	17,099,592	19,815,690	18,334,616	21,500,000	17,537,517	-11.50%
Prior Year	326,811	300,000	667,660	300,000	300,000	0.00%
Not on Digest	30,000	30,000	12,016	30,000	30,000	0.00%
Intangible	765,538	650,000	722,709	650,000	650,000	0.00%
Motor Vehicles	1,972,557	1,787,000	2,026,267	2,000,000	2,000,000	11.92%
Mobile Homes	205,962	215,000	215,555	210,000	210,000	-2.33%
Public Utilities	-	-	581,150	-	-	0.00%
Timber Tax	46,967	-	68,505	-	-	0.00%
Heavy Duty Tax	4,729	-	5,383	-	-	0.00%
Local Option Sales Tax	12,908,364	13,000,000	13,777,615	13,500,000	13,500,000	3.85%
Alcoholic Beverage Tax	524,243	500,000	527,476	-	-	-100.00%
Occupational Tax	368,856	325,000	393,012	-	-	-100.00%
Cable Television	203,964	175,000	212,203	-	-	-100.00%
Insurance Premium	2,030,960	2,080,000	2,135,580	-	-	-100.00%
Financial Institution	192,750	200,000	202,572	-	-	-100.00%
Refund on Occupational Tax	-	-	805	-	-	0.00%
Penalties & Interest – Property	466,945	700,000	588,035	700,000	900,000	28.57%
Special Assessments	10,382	-	6,364	-	-	0.00%
Homeowners Tax Relief Grant	1,146,725	-	1,176,048	-	-	0.00%
<b>Total Taxes</b>	<b>\$38,305,345</b>	<b>\$39,777,690</b>	<b>\$41,653,569</b>	<b>\$38,890,000</b>	<b>\$35,127,517</b>	<b>-11.69%</b>
<b>Licenses &amp; Permits</b>						
Alcoholic Beverage	130,955	130,000	112,359	-	-	-100.00%
Soil Control	13,554	10,000	5,523	-	-	-100.00%
NPDES	29,814	20,000	20,634	20,000	20,000	0.00%
<b>Total Licenses &amp; Permits</b>	<b>\$174,323</b>	<b>\$160,000</b>	<b>\$138,515</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-87.50%</b>
<b>Intergovernmental</b>						
Real Estate Transfer	243,645	150,000	211,722	150,000	150,000	0.00%
Payment in Lieu of Taxes	70,993	5,000	38,200	5,000	5,000	0.00%
Georgia – URESA	6,143	5,000	5,637	5,000	5,000	0.00%
Georgia – Indigent Defense	41,065	-	46,041	-	25,000	100.00%
Georgia – Probation	67,334	75,000	133,650	75,000	90,000	20.00%
Juvenile Judge Compensation	25,365	26,250	34,268	26,250	35,250	34.29%
Georgia – Public Defender	-	100,000	-	-	-	-100.00%
Brooks Co – Public Defender	22,133	21,400	10,922	-	-	-100.00%
Echols Co – Public Defender	7,085	5,300	2,731	-	-	-100.00%
Law Clerk	8,053	-	14,791	9,000	9,000	100.00%
Valdosta – Prisoner Housing	1,274,959	725,000	567,987	725,000	725,000	0.00%
Dasher – Sheriff’s Patrol	10,000	10,000	10,000	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	-	275,000	432,703	275,000	275,000	0.00%
Tax Commissioner Fees	253,270	-	183,768	-	-	0.00%
FIFA Fees	-	-	48,537	-	-	0.00%
<b>Total Intergovernmental</b>	<b>\$2,030,044</b>	<b>\$1,397,950</b>	<b>\$1,740,957</b>	<b>\$1,280,250</b>	<b>\$1,329,250</b>	<b>-4.91%</b>

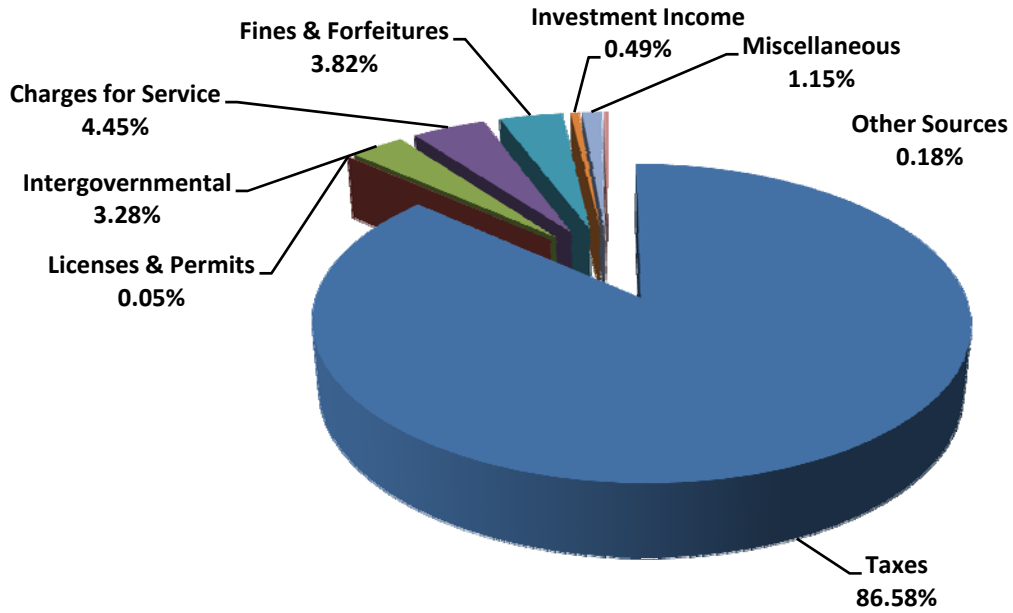
## General Fund

### Sources of Revenue

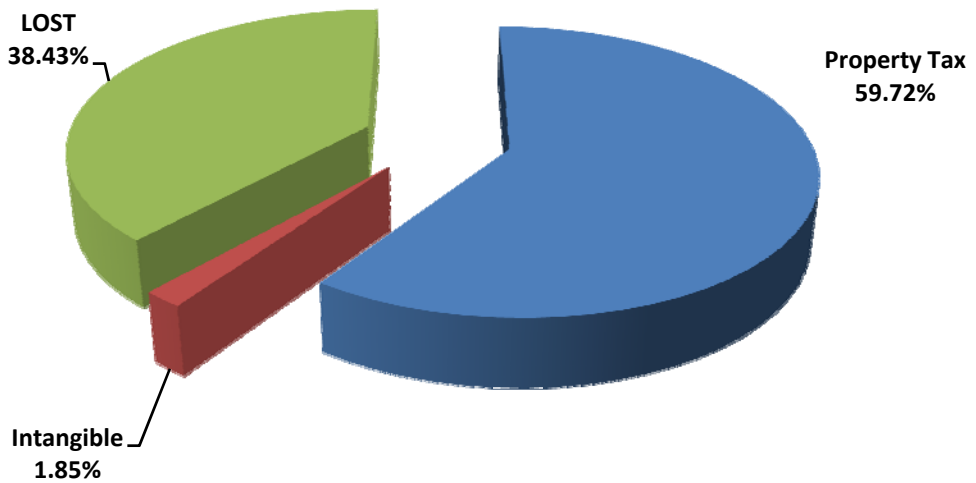
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Charges for Service</b>						
Board of Elections	36,987	50,000	62,219	50,000	50,000	0.00%
Clerk of Court	597,649	550,000	609,771	550,000	600,000	9.09%
Probate Court	143,360	120,000	144,939	120,000	140,000	16.67%
Magistrate Court	432,125	375,000	416,365	375,000	375,000	0.00%
Board of Assessors	2,848	9,000	2,181	3,000	3,000	-66.67%
Animal Shelter Fees	88,712	70,000	116,029	70,000	95,000	35.71%
Recycling Sales	9,604	-	-	-	-	0.00%
Engineering – SPLOST	103,075	157,446	95,200	157,446	157,446	0.00%
Volunteer Fire Department	5,753	-	5,000	-	-	0.00%
Feed the Elderly	11,002	12,000	14,602	12,000	12,000	0.00%
LCSO – Jail Inmate Medical	4,830	1,000	4,520	3,000	3,000	200.00%
LCSO – Bond Fees	55,386	50,000	45,357	50,000	50,000	0.00%
LCSO – Investigations	38,479	40,000	46,183	40,000	40,000	0.00%
LCSO – Sheriff Fees	15,786	15,000	20,862	15,000	15,000	0.00%
Resource Officer	141,678	202,000	236,439	202,000	202,000	0.00%
LCSO – Work Detail	45,060	40,000	-	40,000	-	-100.00%
Public Works – Culvert Installs	66,895	62,000	61,653	62,000	62,000	0.00%
Zoning Fees	42,120	75,000	62,165	-	-	-100.00%
Evidence Tapes	-	-	7,758	-	-	0.00%
<b>Total Charges for Service</b>	<b>\$1,841,347</b>	<b>\$1,828,446</b>	<b>\$1,951,242</b>	<b>\$1,749,446</b>	<b>\$1,804,446</b>	<b>-1.31%</b>
<b>Fines &amp; Forfeitures</b>						
State Court	1,279,101	1,300,000	1,282,221	1,300,000	1,300,000	0.00%
Superior Court	274,966	250,000	320,002	250,000	250,000	0.00%
<b>Total Fines &amp; Forfeitures</b>	<b>\$1,554,067</b>	<b>\$1,550,000</b>	<b>\$1,602,224</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>	<b>0.00%</b>
<b>Investment Income</b>	<b>\$126,921</b>	<b>\$200,000</b>	<b>\$199,816</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.00%</b>
<b>Miscellaneous</b>						
Bad Checks	2,826	2,000	3,333	3,000	3,000	50.00%
Other	4,108	3,000	2,132	5,000	5,000	66.67%
Contributions – Miscellaneous	150	-	-	-	-	0.00%
Contributions – Animal Shelter	371	500	-	-	-	0.00%
Misc – Vendor Commissions	55	-	-	-	-	0.00%
Misc – Other	12,397	-	2,413	-	-	0.00%
Rent – 4H Camp	29,420	30,000	34,125	30,000	30,000	0.00%
Rent – Civic Center	27,150	30,000	22,630	30,000	30,000	0.00%
Rent – Other	355,917	350,000	352,706	400,000	400,000	14.29%
Bluegrass Festival	-	-	4,887	-	-	0.00%
Battle of the Border	-	-	7,833	-	-	0.00%
<b>Total Miscellaneous</b>	<b>\$432,395</b>	<b>\$415,500</b>	<b>\$430,059</b>	<b>\$468,000</b>	<b>\$468,000</b>	<b>12.64%</b>
<b>Other Financing Sources</b>						
Surplus Sales	2,000	25,000	63,351	-	75,000	200.00%
OTI – SPLOST V	322,978	-	-	-	-	0.00%
<b>Total Other Financing Sources</b>	<b>\$324,978</b>	<b>\$25,000</b>	<b>\$63,351</b>	<b>\$-</b>	<b>\$75,000</b>	<b>200.00%</b>
<b>Total Revenues</b>	<b>\$44,788,789</b>	<b>\$45,354,586</b>	<b>\$47,779,734</b>	<b>\$44,157,696</b>	<b>\$40,574,213</b>	<b>-10.54%</b>

# General Fund

## General Fund Revenues by Source



## General Fund Tax Revenues by Source



## General Fund

### Expenditures by Function

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>General Government</b>						
Personal Services	4,181,392	4,881,334	4,673,322	5,321,280	4,927,986	0.96%
Services & Contracts	1,951,672	1,987,142	2,312,463	2,097,325	1,860,124	-6.39%
Supplies & Materials	189,541	113,319	245,863	145,399	157,995	39.42%
Capital Outlay	333,919	740,105	727,282	1,144,660	238,251	-67.81%
Statutory	32,892	38,500	48,437	41,500	39,500	2.60%
Other	1,685,874	813,028	868,588	834,800	736,204	-9.45%
Debt Service	-	-	-	198,200	198,200	100.00%
<b>Total General Government</b>	<b>\$8,375,290</b>	<b>\$8,573,428</b>	<b>\$8,875,956</b>	<b>\$9,783,164</b>	<b>\$8,158,260</b>	<b>-4.84%</b>
<b>Judicial</b>						
Personal Services	2,481,557	2,714,677	2,726,954	2,983,980	2,816,934	3.77%
Services & Contracts	505,326	535,928	564,761	559,091	437,983	-18.28%
Supplies & Materials	38,767	40,850	48,110	45,900	49,450	21.05%
Capital Outlay	9,604	72,250	31,196	325,950	94,650	31.00%
Statutory	339,617	407,313	321,374	427,500	370,500	-9.04%
Other	1,187,783	1,098,592	1,295,304	1,324,366	1,440,262	31.10%
Debt Service	1,154,813	890,000	1,128,860	1,150,000	1,150,000	29.21%
<b>Total Judicial</b>	<b>\$5,717,465</b>	<b>\$5,759,610</b>	<b>\$6,116,559</b>	<b>\$6,816,787</b>	<b>\$6,359,779</b>	<b>10.42%</b>
<b>Public Safety</b>						
Personal Services	10,429,736	11,932,000	11,906,629	11,938,596	11,676,202	-2.14%
Services & Contracts	2,617,314	2,798,364	3,163,963	2,217,511	2,602,841	-6.99%
Supplies & Materials	566,089	482,398	662,528	269,690	323,780	-32.88%
Capital Outlay	817,471	439,400	201,798	402,950	135,000	-69.28%
Statutory	1,783,237	1,641,200	2,056,280	1,727,110	1,825,000	11.20%
Other	1,478,636	1,628,055	1,550,464	1,363,998	1,322,496	-18.77%
Other Financing Uses	150,549	634,921	-	-	10,859	-98.29%
<b>Total Public Safety</b>	<b>\$17,843,032</b>	<b>\$19,556,338</b>	<b>\$19,541,663</b>	<b>\$17,919,855</b>	<b>\$17,896,178</b>	<b>-8.49%</b>
<b>Public Works</b>						
Personal Services	2,705,776	3,325,205	2,960,453	3,648,290	3,350,954	0.77%
Services & Contracts	1,401,592	1,454,490	1,608,348	1,581,690	1,548,559	6.47%
Supplies & Materials	388,733	349,209	478,505	318,889	289,134	-17.20%
Capital Outlay	749,043	175,000	30,841	788,000	-	-100.00%
Other	40,467	47,554	36,237	55,213	52,607	10.63%
Other Financing Uses	671,568	-	-	-	-	0.00%
<b>Total Public Works</b>	<b>\$5,957,179</b>	<b>\$5,351,458</b>	<b>\$5,114,384</b>	<b>\$6,392,082</b>	<b>\$5,241,254</b>	<b>-2.06%</b>
<b>Health &amp; Welfare</b>						
Personal Services	87,273	93,420	92,923	97,509	-	-100.00%
Services & Contracts	315,370	236,173	349,584	283,981	290,781	23.12%
Supplies & Materials	6,460	6,180	14,230	6,180	6,180	0.00%
Capital Outlay	84,201	10,600	-	10,600	10,600	0.00%
Other	576,100	576,100	597,438	640,800	620,800	7.76%
<b>Total Health &amp; Welfare</b>	<b>\$1,069,404</b>	<b>\$922,473</b>	<b>\$1,054,174</b>	<b>\$1,039,070</b>	<b>\$928,361</b>	<b>0.64%</b>

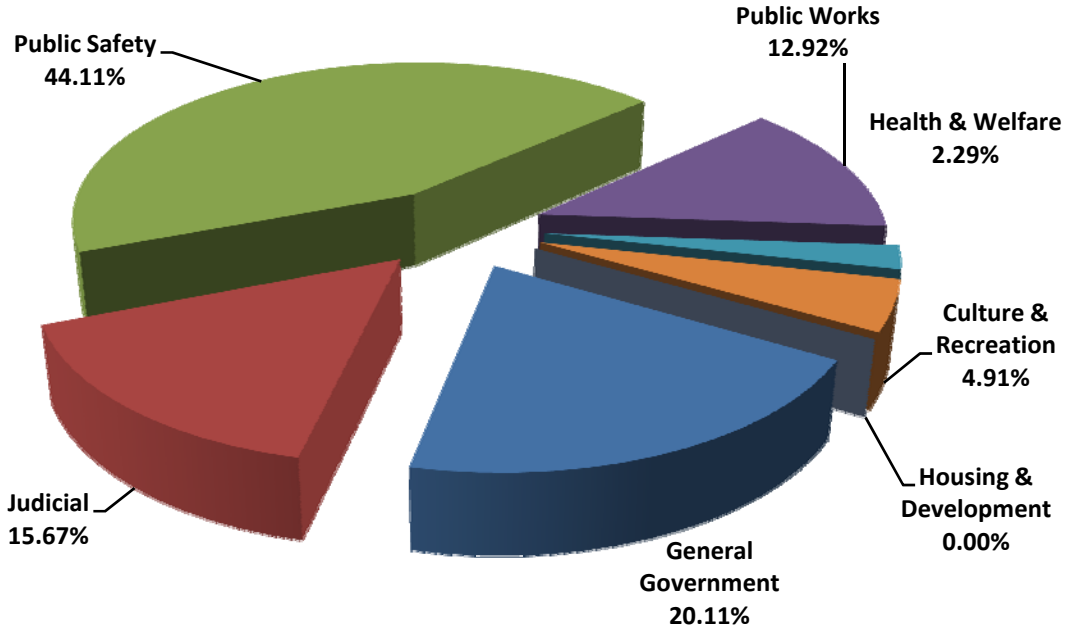
## General Fund

### Expenditures by Function

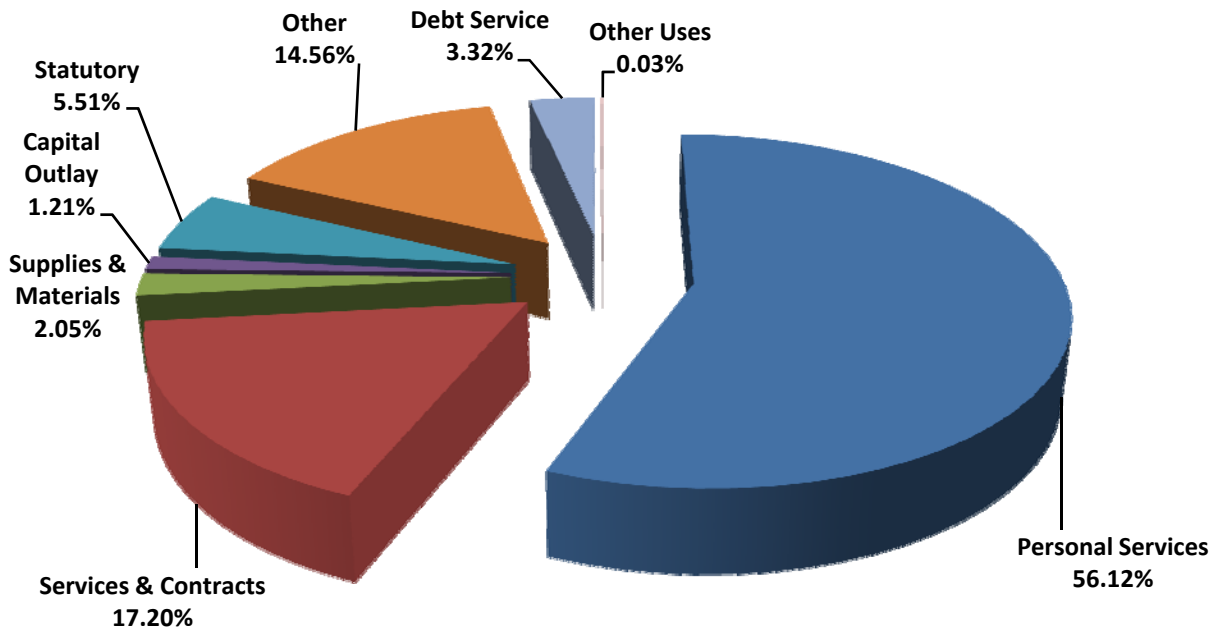
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Culture &amp; Recreation</b>						
Personal Services	702	-	-	-	-	0.00%
Services & Contracts	3,151,042	3,331,920	2,747,760	3,622,372	239,483	-98.21%
Supplies & Materials	7,166	6,150	6,193	6,450	4,850	-21.14%
Capital Outlay	6,491	35,900	31,338	52,200	11,500	-67.97%
Other	1,283,389	1,244,850	1,244,704	2,621,747	1,734,548	39.34%
<b>Total Culture &amp; Recreation</b>	<b>\$4,448,790</b>	<b>\$4,618,820</b>	<b>\$4,029,995</b>	<b>\$6,302,769</b>	<b>\$1,990,381</b>	<b>-56.91%</b>
<b>Housing &amp; Development</b>						
Personal Services	42,100	208,625	213,837	-	-	-100.00%
Services & Contracts	59,391	47,700	16,231	-	-	-100.00%
Supplies & Materials	3,281	5,670	5,678	-	-	-100.00%
Capital Outlay	-	4,500	3,286	-	-	-100.00%
Other	379,346	305,964	291,734	-	-	-100.00%
<b>Total Housing &amp; Development</b>	<b>\$484,118</b>	<b>\$572,459</b>	<b>\$530,766</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Total Expenditures</b>	<b>\$43,895,277</b>	<b>\$45,354,586</b>	<b>\$45,263,497</b>	<b>\$48,253,727</b>	<b>\$40,574,213</b>	<b>-10.54%</b>

# General Fund

## General Fund Expenditures by Function



## General Fund Expenditures by Type



## **General Fund** **Board of Commissioners**

**Service Statement:** The Office of the Board of Commissioners is the legislative branch of the County government. It develops policy, hears 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 – Soccer Complex
- Lowndes County Jail Phase II
- Judicial/Administration Complex Phase II
- Solid Waste Management Plan
- Road Improvements
- Water & Sewer
- Emergency Operations Center Plan
- Fire & Public Safety Training Facilities

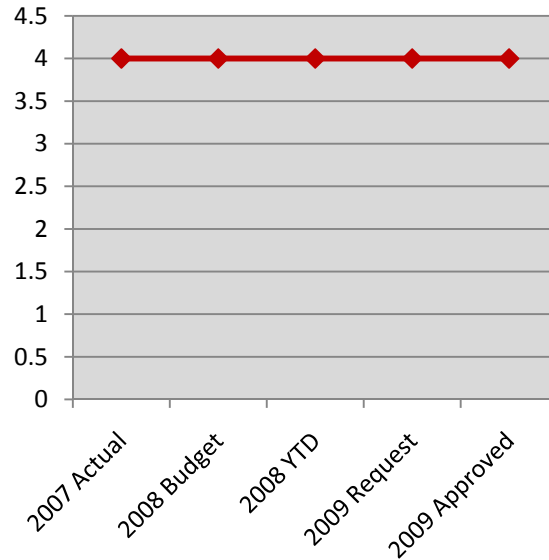
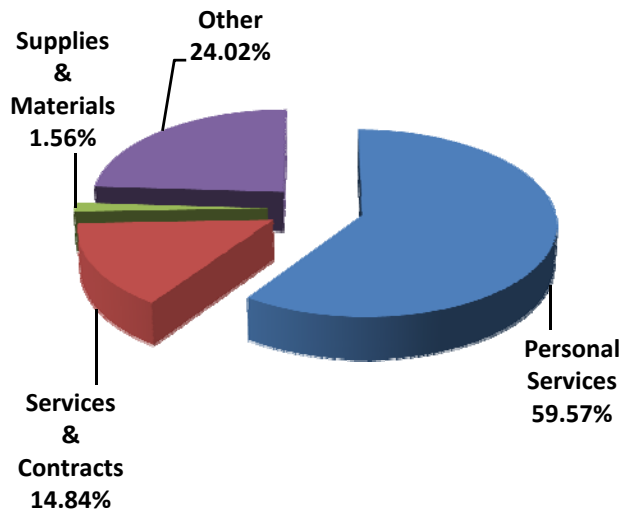
### **Accomplishments:**

- Completion of Phase I of the Jail renovation
- Passage of dedicated millage for the Industrial Authority
- Completion of the negotiations for the Service Delivery Strategy Agreement
- Creation of a Parks & Recreation Authority
- Rollback of the county-wide millage rate

# General Fund Board of Commissioners

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	80,123	89,835	89,862	99,128	99,128	10.34%
Services & Contracts	34,243	25,800	36,464	25,800	24,700	-4.26%
Supplies & Materials	7,339	2,600	2,778	2,600	2,600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	103,467	39,969	72,696	39,969	39,969	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$225,173</b>	<b>\$158,204</b>	<b>\$201,800</b>	<b>\$167,497</b>	<b>\$166,397</b>	<b>5.18%</b>
<b>Personnel Summary</b>						
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%



◆ Approved Positions

## **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 handles through this division. The employees of this division were previously accounted for in the Office of the County Manager.

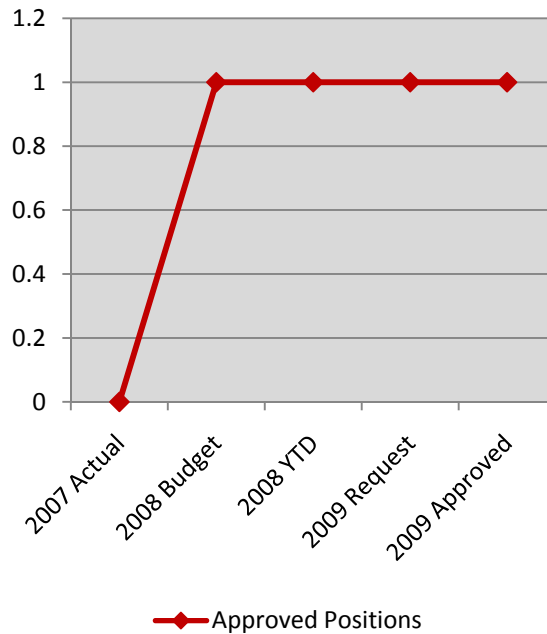
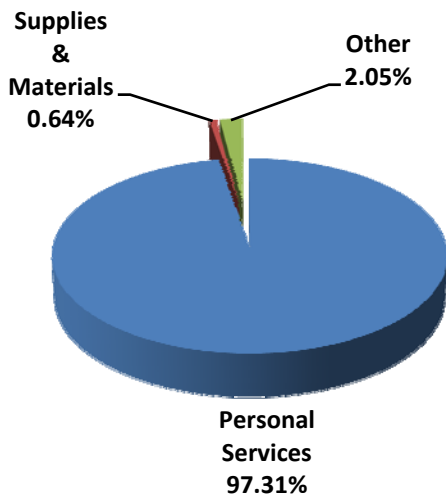
**Goals:**

- To provide answers to citizen requests within 2 hours
- To ensure budget control for the Board of Commissioner's and Commissioners Assistant divisions

# General Fund Commissioners Assistant

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	36,748	29,437	37,913	37,913	3.17%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	250	419	250	250	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	800	-	800	800	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$37,798</b>	<b>\$29,856</b>	<b>\$38,963</b>	<b>\$38,963</b>	<b>3.08%</b>
<b>Personnel Summary</b>						
Commissioners Assistant	1	1	1	1	1	0.00%
Approved Personnel	1	1	1	1	1	0.00%



## **General Fund** **County Attorney**

**Service Statement:** The Office of 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:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	358,916	275,000	455,418	275,000	290,000	5.45%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$358,916</b>	<b>\$275,000</b>	<b>\$455,418</b>	<b>\$275,000</b>	<b>\$290,000</b>	<b>5.45%</b>

# **General Fund** **Community Development**

**Service Statement:** The Division of Community Development was created to assist the County in bringing in events to increase tourism and trade. The division is responsible for researching potential projects and for implementing approved projects. The division was created in Fiscal Year 2008.

**Goals:**

- To plan a minimum of four major events annually that showcase Lowndes County
- To host the 13<sup>th</sup> Annual Battle of the Border Softball Tournament
- To host the Georgia State Borderline Bluegrass Festival
- To develop a Miss Lowndes Pageant
- To assist with promotion of the PGA Nationwide Tour
- To assist with the Annual Wingersville Triathlon
- To develop promotional packages for Lowndes County facilities

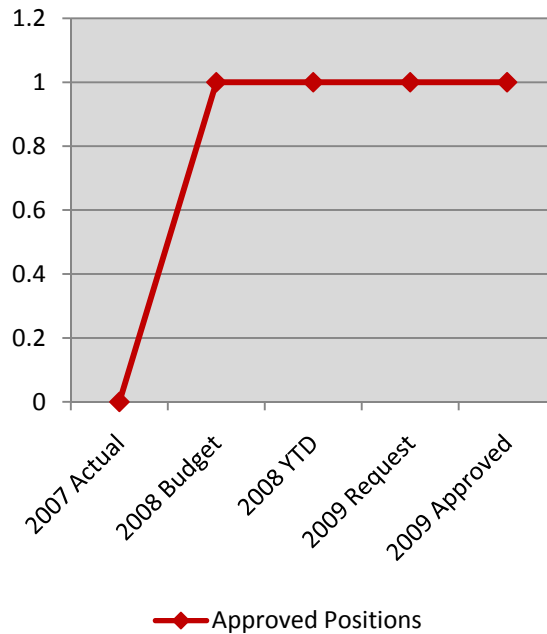
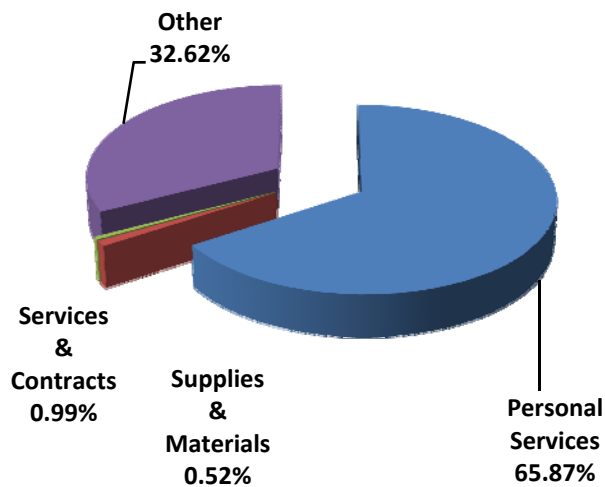
**Performance Measures:**

	FY 2008	FY 2007	FY 2006
<b>Borderline Bluegrass Festival</b>			
Participation			
Economic Impact			
<b>Battle of the Border</b>			
Participation		92	75
Economic Impact		\$1.6 million	\$1.3 million
<b>PGA Nationwide Tour</b>			
Participation			
Economic Impact			

# General Fund Community Development

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	61,563	62,677	63,108	63,199	2.66%
Services & Contracts	-	400	359	600	950	137.50%
Supplies & Materials	-	500	28	500	500	0.00%
Capital Outlay	-	-	45	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	31,100	59,258	32,300	31,300	0.64%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$93,563</b>	<b>\$122,366</b>	<b>\$96,508</b>	<b>\$95,949</b>	<b>2.55%</b>
<b>Personnel Summary</b>						
Community Dvlp. Coord.	0	1	1	1	1	0.00%
Approved Positions	0	1	1	1	1	0.00%



## **General Fund** **County Clerk**

**Service Statement:** The Office of the 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.

### **Goals:**

- To complete codification of the Code of Ordinances by December 2008
- To provide online access to the Code of Ordinances by Spring 2009
- To ensure posting on minutes from Board of Commissioner meetings on the County's website within 5 business days of meeting
- To unveil the revamped website by Spring 2009

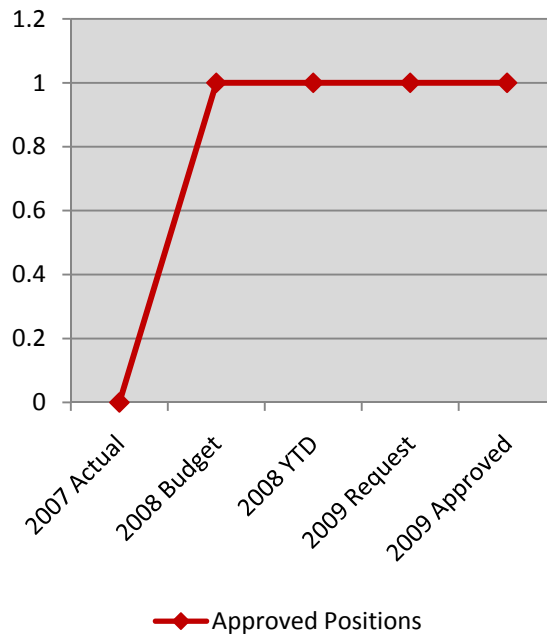
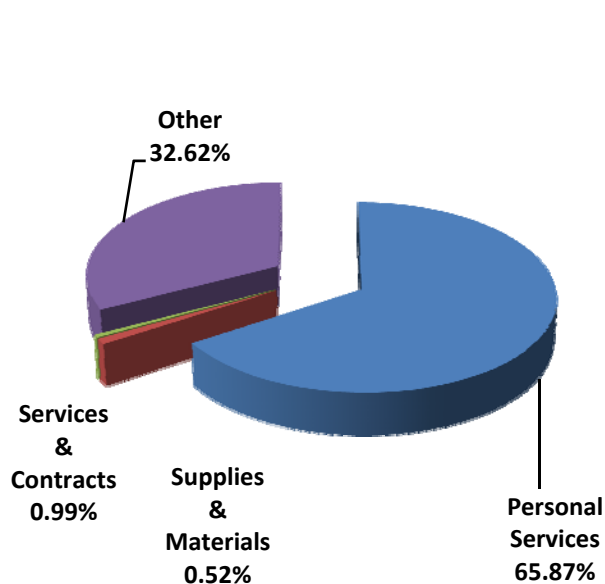
### **Performance Measures:**

	FY 2008
Ordinance Changes	2
Resolutions Passed	32
Open Records Requests Processed	136
Commission Retreats	2
Commission Meetings	22
Proclamations	1

# General Fund County Clerk

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	173,884	176,944	179,898	179,898	3.46%
Services & Contracts	-	1,200	2,793	1,200	1,300	8.33%
Supplies & Materials	-	750	629	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	5,280	6,416	5,280	3,700	-29.92%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$181,114</b>	<b>\$186,782</b>	<b>\$187,128</b>	<b>\$185,648</b>	<b>2.50%</b>
<b>Personnel Summary</b>						
Administrative Technician	0	1	1	1	1	0.00%
County Clerk/PIO	0	1	1	1	1	0.00%
Web/Newsletter Clerk	0	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.00%</b>



# 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 assessments and planning based on County policy and Board direction.

**Goals:**

- To finalize and implement a program for Solid Waste Management by September 2008
- To complete the Judicial-Administrative Complex, Phases I and II
- To complete Phase II of the Jail Renovation project
- To implement an improved system for departments to analyze budget effectiveness and performance by June 2009

**Performance Measures:**

	FY 2008	FY 2007	FY 2006
County millage reduction	-1.455 mills	-0.105 mills	-
Awards	<ul style="list-style-type: none"> <li>● Distinguished Budget Award</li> </ul>	<ul style="list-style-type: none"> <li>● Distinguished Budget Award</li> <li>● Certificate of Achievement for Excellence in Financial Reporting</li> </ul>	<ul style="list-style-type: none"> <li>● -</li> </ul>

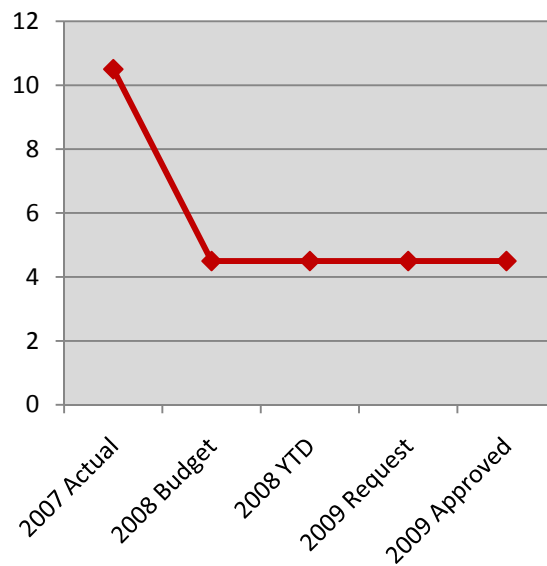
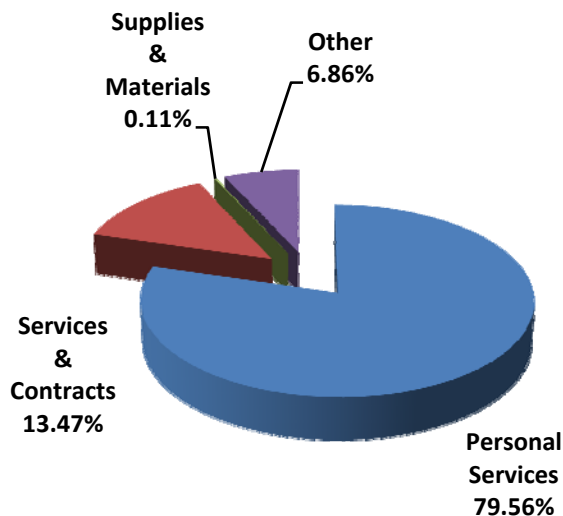
# General Fund County Manager

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	610,193	450,155	336,358	455,864	362,737	-19.24%
Services & Contracts	59,261	61,185	67,936	63,696	61,420	0.38%
Supplies & Materials	9,753	1,410	5,971	1,410	7,410	425.53%
Capital Outlay	4,424	6,000	-	6,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	20,767	4,157	19,125	4,157	4,157	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$704,398</b>	<b>\$522,907</b>	<b>\$429,390</b>	<b>\$531,127</b>	<b>\$435,724</b>	<b>-16.67%</b>

### Personnel Summary

Administrative Assistant	1	1	1	1	1	0.00%
Administrative Technician	1	0	0	0	0	0.00%
Commissioners Assistant	1	0	0	0	0	0.00%
Community Dvlp. Coordinator	1	0	0	0	0	0.00%
County Clerk/PIO	1	0	0	0	1	0.00%
County Manager	1	1	1	1	1	0.00%
County Planner	1	0	0	0	0	0.00%
Executive Assistant	1	1	1	1	1	0.00%
General Projects Assistant	1	1	1	1	0	0.00%
Information Technician	1	0	0	0	0	0.00%
Internal Auditor/Purchasing	0.5	0.5	0.5	0.5	0.5	0.00%
<b>Approved Positions</b>	<b>10.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>0.00%</b>



◆ Approved Positions

## **General Fund** **Risk and Grant 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:**

- To qualify annually for ACCG's Safety Incentive Discount on Workers Compensation Renewal Premium
- To qualify annually for ACCG's Dividend Premium Discount on Workers Compensation Renewal Premium
- To maintain the experience modification factor at less than 1 for workers compensation premium calculations
- To continue monthly departmental safety meetings and correspondence
- To qualify annually for ACCG's IRMA safety and dividend credit for Liability Premium Renewal
- To continue to work with law enforcement to reduce frequency of litigated claims/suits filed
- To maintain no "Lost Time" accidents for Lowndes County

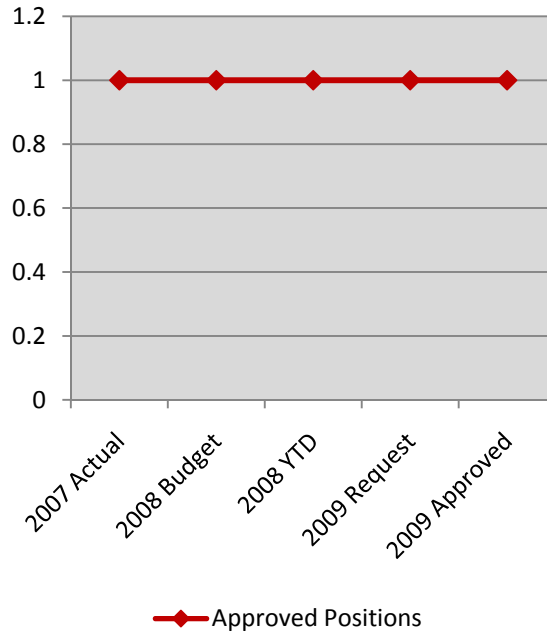
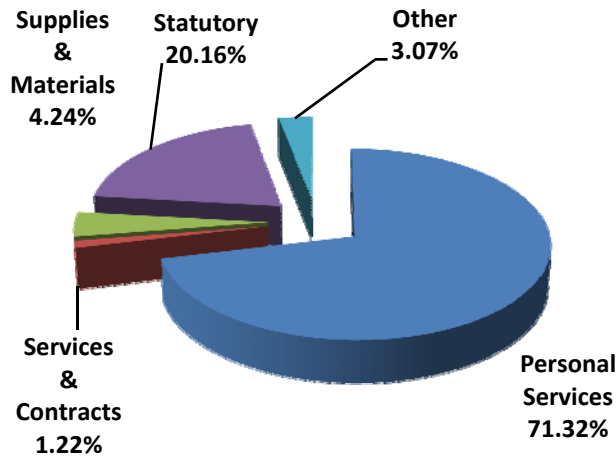
### **Performance Measures:**

	FY 2008	FY 2007	FY 2006
Number of liability claims filed	63	57	69
Number of workers compensation claims filed	81	77	87
Number of suits filed	2	21	11
Number of grants applied for	5	6	8
Number of grants funded	4	2	3

# General Fund Risk and Grants Manager

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	85,010	93,397	94,386	97,316	97,316	4.20%
Services & Contracts	1,493	2,410	1,361	1,910	1,660	-31.12%
Supplies & Materials	4,728	6,776	9,504	5,820	5,780	-14.70%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	21,725	26,500	36,631	27,500	27,500	3.77%
Other	3,473	5,985	4,179	6,685	4,185	-30.08%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$116,429</b>	<b>\$135,068</b>	<b>\$146,062</b>	<b>\$139,231</b>	<b>\$136,441</b>	<b>1.02%</b>
<b>Personnel Summary</b>						
Risk Manager	1	1	1	1	1	0.00%
Approved Positions	1	1	1	1	1	0.00%



## **General Fund** **Board of Elections**

**Service Statement:** The Board of Elections is responsible for voter registration, maintenance of voter rolls, holding of all County, State and Federal elections, petition verifications, establishing and maintaining all precinct lines and oversight of district maps. This division accounts for the cost of administrative staffing and operations, election equipment and the actual costs of holding elections.

### **Goals:**

- To accomplish all data entry required within 5 working days of receipt
- To accomplish filing of all voter data within 5 working days of receipt
- To obtain spacing and equipment necessary to accommodate the expected 15,000+ advance and absentee voters

### **Performance Measures:**

	FY 2008	FY 2007	FY 2006
Number of Registered Voters	56,759	49,140	49,032
% Voting in Last Election	60.07%	60.07%	37.86%
Number of Precincts	32	33	34

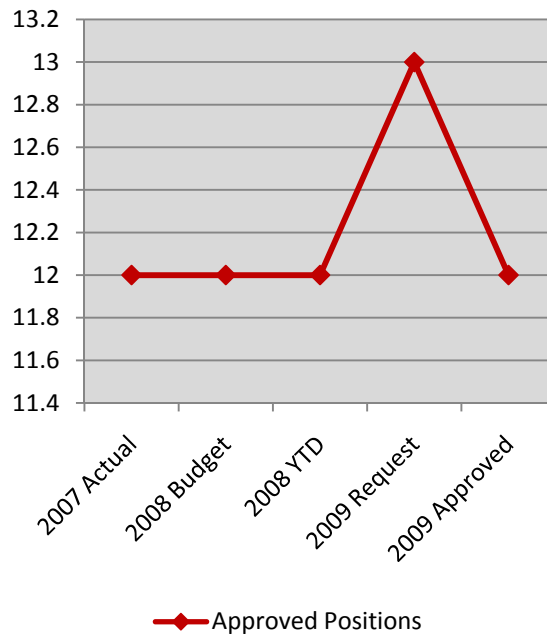
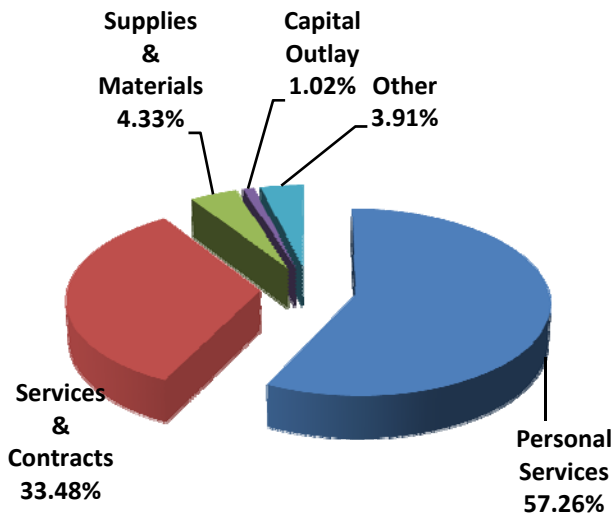
# General Fund Board of Elections

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	240,056	304,204	275,152	339,199	281,901	-7.33%
Services & Contracts	230,403	259,460	260,248	240,675	164,861	-36.46%
Supplies & Materials	21,604	22,335	47,840	23,055	21,320	-4.54%
Capital Outlay	6,016	123,000	129,001	17,855	5,000	-95.93%
Statutory	-	-	-	-	-	0.00%
Other	11,161	27,380	17,398	28,175	19,265	-29.64%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$509,239</b>	<b>\$739,379</b>	<b>\$729,638</b>	<b>\$648,959</b>	<b>\$492,347</b>	<b>-33.14%</b>

### Personnel Summary

Administrative Clerk	1	1	1	0	0	-100.00%
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	0	0	0	0	0.00%
Voter Registration Technician	0	1	1	3	2	100.00%
<b>Approved Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>0.00%</b>



## **General Fund** **Finance**

**Service Statement:** The Finance Department provides the accounting, payment and collection of all 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:**

- To provide quarterly reporting to the Board of Commissioners
- To implement a Budget in Brief and Year End Review
- To develop a system of performance measures county wide
- To develop and implement a capital improvement program for Lowndes County

### **Performance Measures:**

	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>
Journal Entries Posted	50,338	46,911	39,907
Purchase Orders Processed	9,853	9,518	8,844
Payables Checks Printed	10,309	10,365	10,692
Water Customers Served	4,813	4,750	4,400

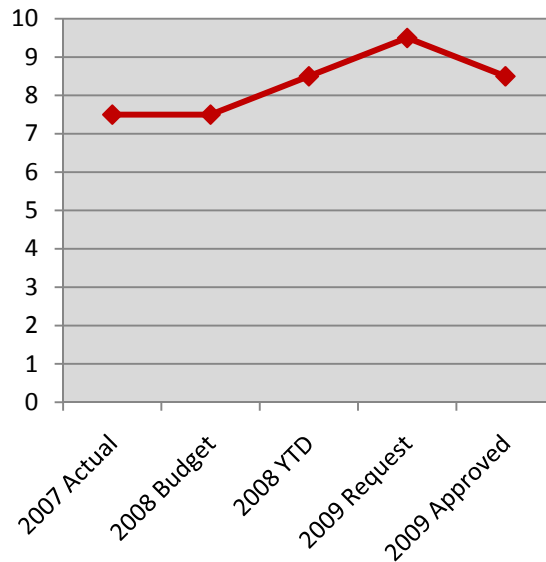
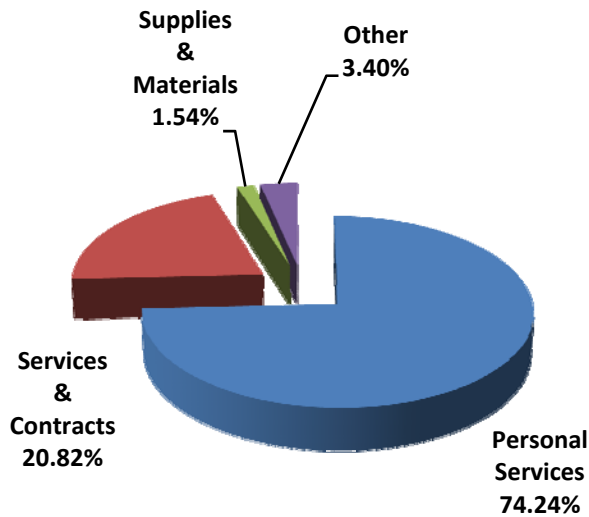
# General Fund Finance

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	329,408	392,593	392,373	463,215	420,610	7.14%
Services & Contracts	173,286	118,120	123,224	118,120	117,970	-0.13%
Supplies & Materials	5,536	3,770	12,881	3,770	8,700	130.77%
Capital Outlay	-	4,800	-	4,800	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	6,501	6,844	13,438	6,844	6,844	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$514,730</b>	<b>\$526,127</b>	<b>\$541,917</b>	<b>\$596,749</b>	<b>\$554,124</b>	<b>5.32%</b>

### Personnel Summary

Accountant	2	2	2	2	2	0.00%
Accounting Supervisor	0	0	0	1	0	0.00%
Administrative Assistant	1	1	1	1	1	0.00%
A/R Technician	1	1	1	1	1	0.00%
Co-Op Students	0	0	1	1	1	100.00%
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. A/P Technician	1	1	1	1	1	0.00%
Sr. A/R Technician	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>7.5</b>	<b>7.5</b>	<b>8.5</b>	<b>9.5</b>	<b>8.5</b>	<b>0.00%</b>



◆ Approved Positions

## **General Fund** **Human Resources**

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

### **Goals:**

- To implement a new Health Plan Administrator
- To continue improvements to the health plan document to offset rising health care costs with little or no impact to the employee
- To develop training programs for customer service, supervisory skills, etc.
- To develop and hold an annual health fair to stress the importance of wellness and screenings to employees

### **Performance Measures:**

	FY 2008	FY 2007
Number of Employees	591	550
Deduction/Benefit Codes Maintained	137	70
Applications Received	3,636	3,236
Hired/Processed	97	111

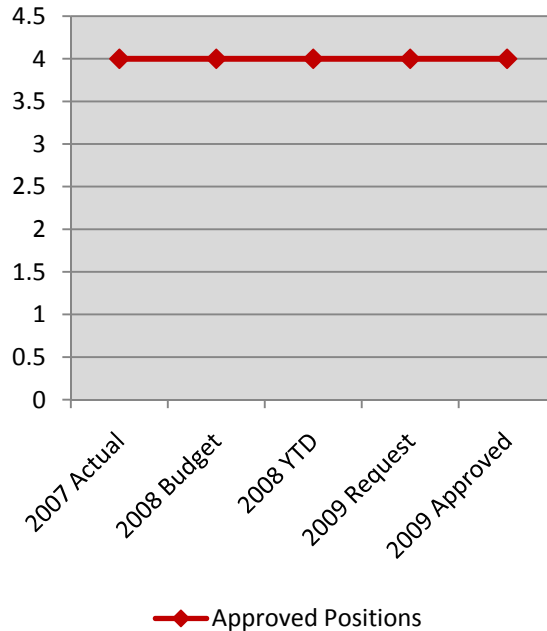
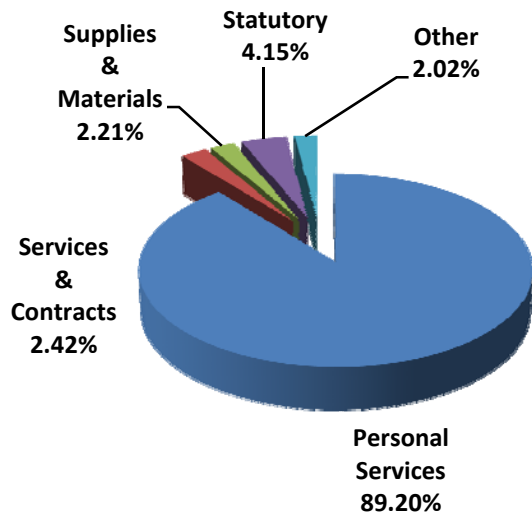
# General Fund Human Resources

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	241,666	249,360	257,118	291,865	258,047	3.48%
Services & Contracts	4,845	7,450	7,396	8,250	7,000	-6.04%
Supplies & Materials	6,123	7,200	8,027	3,400	6,400	-11.11%
Capital Outlay	-	-	-	3,200	-	0.00%
Statutory	11,167	12,000	11,806	14,000	12,000	0.00%
Other	4,769	4,850	3,847	6,850	5,850	20.62%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$268,568</b>	<b>\$280,860</b>	<b>\$288,193</b>	<b>\$327,565</b>	<b>\$289,297</b>	<b>3.00%</b>

### Personnel Summary

Human Resource Analyst	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	0.00%
Human Resource Technician	2	2	2	2	2	0.00%
Sr. HR Analyst/PIO	0	0	0	0	0	0.00%
<b>Approved Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>



## **General Fund** **Information Technology Services**

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

### **Goals:**

- To develop on-line customer service, allowing users to create their own work orders
- To develop and intranet site offering an on-line directory, FAQs, Training Videos and Tutorials
- To offer live help desk service during at least 90% of the work day
- To complete implementation of the Courts Software System (PCSS) by 1<sup>st</sup> quarter 2009
- To incorporate E-Commerce into the County's web site
- To develop a new results web page for the Board of Elections prior to the November 2008 General Election
- To complete implementation of the SCADA (Supervisory Control and Data Acquisition) System
- To complete implementation of the Network Backbone
- To complete implementation of the Mesh Network Phase I
- To continue to replace telephone systems with the VOIP (Voice Over Internet Protocol) telephones through attrition
- To implement in-car reporting for the Sheriff's Office

### **Performance Measures:**

	FY 2008	FY 2007
Emails Scanned for Viruses		2,186,604
Viruses Found in Emails		971
Hacking Attempts/Month at Main Firewall		500,000
Hacking Attempts/Month at Other Firewalls		150,000 each
% of Email that is SPAM		90%
Work Order Completed	1750	
Percentage of Unscheduled Downtime		
Core	< 1.00%	
Telephony	< 1.00%	
Email	< 1.00%	
Domain Servers	0.00%	

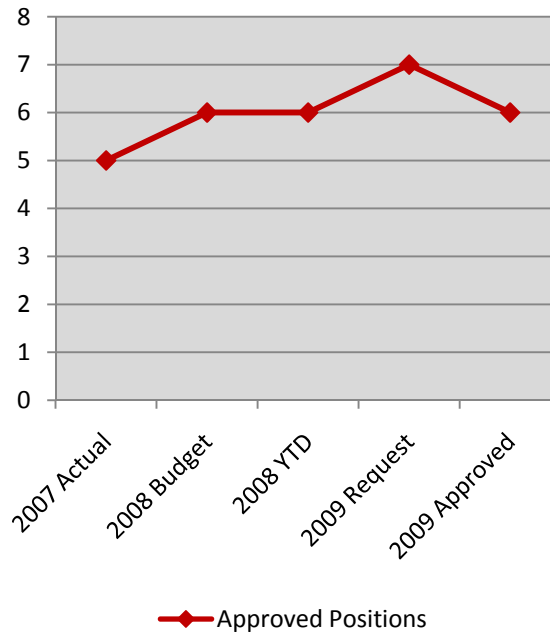
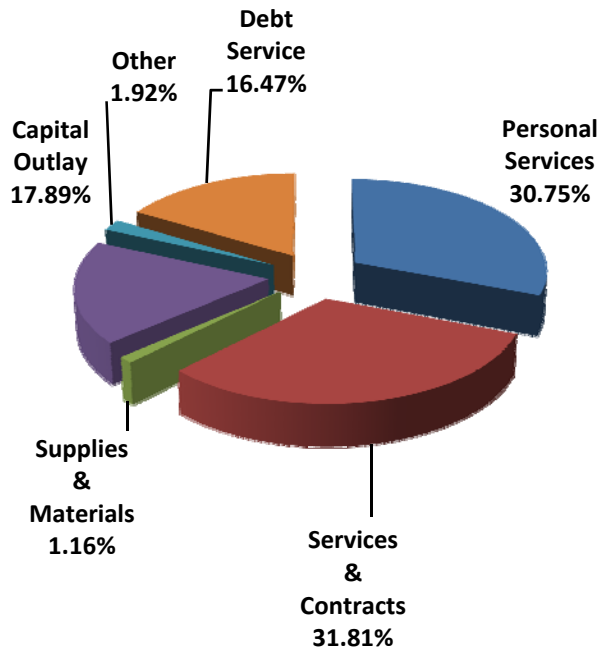
# General Fund Information Technology Services

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	256,743	360,187	358,108	422,836	370,015	2.73%
Services & Contracts	370,617	445,995	536,104	502,195	382,732	-14.18%
Supplies & Materials	58,750	13,200	73,806	13,900	13,900	5.30%
Capital Outlay	112,021	398,500	331,399	546,400	215,200	-46.00%
Statutory	-	-	-	-	-	0.00%
Other	19,105	29,453	28,883	29,662	23,134	-21.45%
Debt Service	-	-	-	198,200	198,200	0.00%
<b>Total Expenditures</b>	<b>\$817,236</b>	<b>\$1,247,335</b>	<b>\$1,328,301</b>	<b>\$1,713,193</b>	<b>\$1,203,181</b>	<b>-3.54%</b>

### Personnel Summary

Computer Technician	1	1	1.5	2	1.5	50.00%
Database Administrator	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	1	0.00%
PT Admin/Help Desk	0	1	0.5	1	0.5	-50.00%
System Administrator	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>0.00%</b>

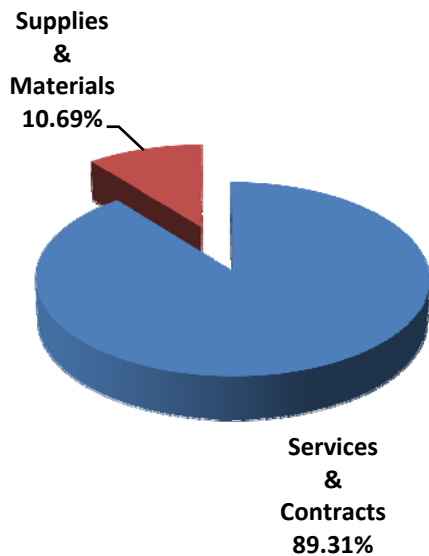


## General Fund General Facilities

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

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	132,428	102,513	136,096	125,200	117,000	14.13%
Supplies & Materials	16,254	10,000	18,568.78	10,000	14,000	40.00%
Capital Outlay	157,589	119,000	85,394	119,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	217	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$306,271</b>	<b>\$231,513</b>	<b>\$240,275</b>	<b>\$254,200</b>	<b>\$131,000</b>	<b>-43.42%</b>



## **General Fund** **Tax Commissioner**

**Service Statement:** The Office of the Tax Commissioner is responsible for the collection of the taxes for the County, schools boards and most municipalities. Previously, the Tax Commissioner had separate budgets for each of four divisions but has consolidated those beginning with Fiscal Year 2009. The Tax Commissioner's Office is responsible for the collection of all real and personal property taxes, processing of special assessments which are tied to property, collection of late taxes, handling tax sales, collection of mobile home taxes, collection of property and sales taxes on motor vehicles and issuance of state license plates.

### **Goals:**

- To maintain a collection rate of at least 97%
- To keep customer wait times below 10 minutes
- To maintain low employee turnover rates

### **Performance Measures:**

	FY 2008	FY 2007	FY 2006
Total Assessed County Value	2,756,750,409	2,623,344,025	2,390,770,104
Collection Rate for Levy Year		97.07%	99.25%
Tags issued	74,447	98,224	99,000

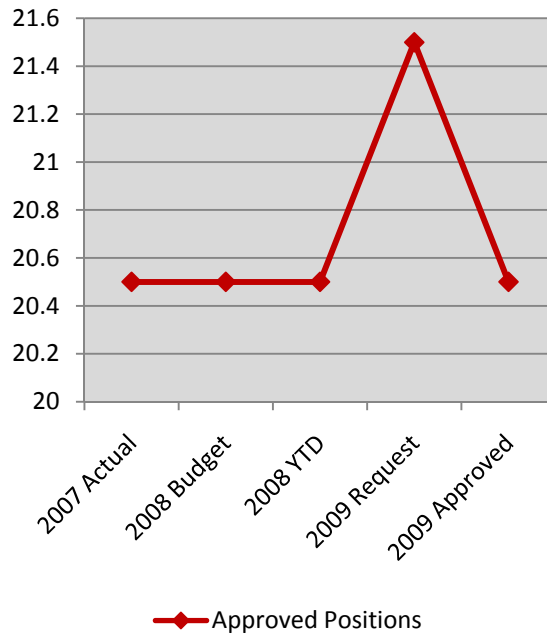
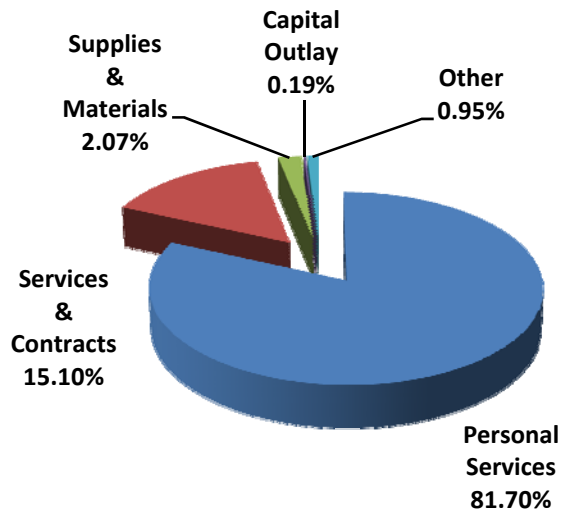
### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	808,979	864,765	869,215	1,013,968	901,514	4.25%
Services & Contracts	103,264	105,246	104,977	171,346	166,596	58.29%
Supplies & Materials	22,655	18,683	22,061	35,229	22,850	22.30%
Capital Outlay	157	7,905	16,904	9,705	2,051	-74.05%
Statutory	-	-	-	-	-	0.00%
Other	12,775	12,400	9,854	16,950	10,450	-15.73%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$947,830</b>	<b>\$1,008,999</b>	<b>\$1,023,011</b>	<b>\$1,247,198</b>	<b>\$1,103,461</b>	<b>9.36%</b>

# General Fund Tax Commissioner

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Personnel Summary</b>						
Accounting Technician	2	2	2	2	2	0.00%
Asst. Delinquent Tax Collector	1	1	1	1	1	0.00%
Collections Auditor	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	0.00%
Senior Tax Clerk	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	8	8	8	9	8	0.00%
Tag Clerk Part-time	0.5	0.5	0.5	0.5	0.5	0.00%
Tag Supervisor	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>20.5</b>	<b>20.5</b>	<b>20.5</b>	<b>21.5</b>	<b>20.5</b>	<b>0.00%</b>



## **General Fund** **Board of Assessors**

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

### **Goals:**

- To review at least 25% of 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 assessors to make adjustments in the field

### **Performance Measures:**

	FY 2008	FY 2007	FY 2006
Total # of Properties	45,940	44,082	42,630
% of Properties Reviewed	25%	31%	35%
# of Appeals Filed	736	1,308	335
# of Appeals Resolved by Board of Assessors	618	912	186
# of Appeals Resolved by Board of Equalization	118	396	149

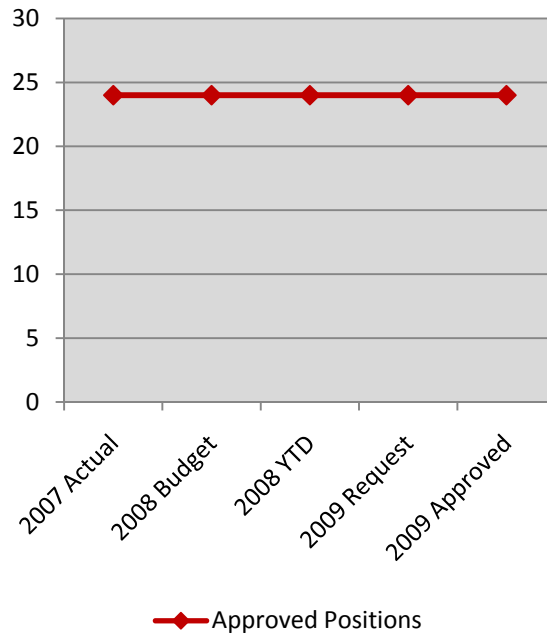
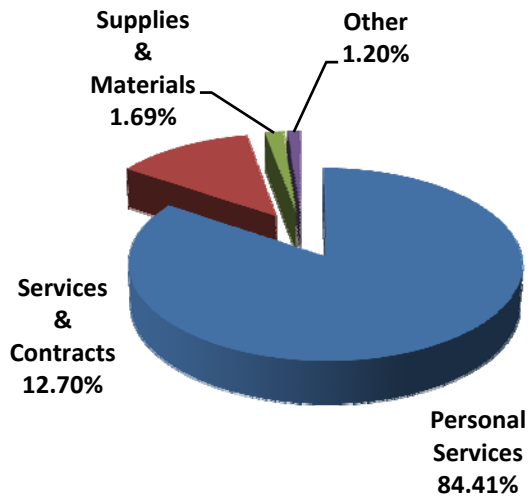
### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	918,653	1,077,267	1,015,220	1,105,195	1,106,882	2.75%
Services & Contracts	144,101	198,140	180,246	,191,150	166,549	-15.94%
Supplies & Materials	10,229	12,500	21,285	12,500	22,120	76.96%
Capital Outlay	30,000	24,400	255	22,700	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	17,185	16,770	15,007	16,770	15,770	-5.96%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,120,168</b>	<b>\$1,329,077</b>	<b>\$1,232,013</b>	<b>\$1,348,315</b>	<b>\$1,311,321</b>	<b>-1.34%</b>

# General Fund Board of Assessors

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Personnel Summary</b>						
Administrative Assistant	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	3	0.00%
Appraisal Technician	2	2	1	1	1	-50.00%
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	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	0.00%
Real Property Appraiser	2	2	1	1	1	-50.00%
Real Property Appraiser I	3	3	3	3	3	0.00%
Residential Appraisal Super.	0	0	1	1	1	100.00%
Residential Land Appraiser	0	0	1	1	1	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%
<b>Approved Positions</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>0.00%</b>



## **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 specific facilities. The Administrative Division accounts for all personnel including building maintenance personnel, grounds maintenance personnel, custodial staff and mail clerks. The other divisions are as follows:

- **Courthouse** – responsible for the historic Lowndes County Courthouse located in downtown Valdosta. All offices will relocate to the Judicial Complex upon completion.
- **Health Centers** – responsible for the health clinics located in Lake Park and Hahira
- **Auxiliary Buildings** – responsible for smaller facilities located throughout the County that do not require their own cost centers
- **Public Works** – responsible for the Public Works Facility located on Gil Harbin Industrial Boulevard
- **Leila Ellis** – responsible for the health and human services building, located in the old Leila Ellis School building
- **Human Resources Building** – responsible for the building which houses public health and family services located in downtown Valdosta
- **Administration Building** – responsible for the facility that houses the majority of administrative offices of the County including the Board of Commissioners
- **4H Camp** – responsible for the facility located on Long Pond in southern Lowndes County which includes cabins, dormitories and a dining hall
- **Board of Elections** – responsible for the facility which houses the Board of Elections and stores all voting equipment
- **Civic Center** – responsible for the several facilities and fairgrounds located on this site in Valdosta
- **District Attorney** – responsible for the facility which houses the offices of the District Attorney. The DA will relocate to the Judicial Complex upon completion.
- **Governmental Building** – responsible for the facility which houses the Tax Commissioner, Board of Assessors, State Court Solicitor, Finance and Utilities. The Solicitor will relocate to the Judicial Complex upon completion.
- **Judicial Complex** – responsible for the costs associated with the future Judicial Complex including debt service on the facility

## **General Fund** **Facilities Maintenance**

### **Goals:**

- To install a temperature integration system in the Governmental Building
- To replace paint and carpet in 20% of major buildings
- To improve departmental safety efforts
- To perform a minimum of 16 hours of training monthly
- To complete all requests within 15 days

### **Performance Measures:**

	FY 2008	FY 2007	FY 2006
Number of Buildings Maintained	49	50	50
Number of Grounds Facilities Maintained	56	57	57
Number of Work Orders Received	4,554	4,115	2,617
Average Completion Time for Work Orders (Days)	9	11	10

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Administrative Division</b>						
Personal Services	577,583	661,895	674,526	980,483	780,513	17.92%
Services & Contracts	73,170	88,213	101,099	106,463	114,057	29.30%
Supplies & Materials	6,371	8,160	5,832	8,160	6,500	-20.34%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	153	725	2,983	1,700	1,700	134.48%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$657,277.30</b>	<b>\$758,993</b>	<b>\$784,440</b>	<b>\$1,096,806</b>	<b>\$902,770</b>	<b>18.94%</b>
<b>Personnel Summary</b>						
Building Maintenance Tech.	5	5	5	8	5	0.00%
Custodial Crew Leader	1	1	1	1	1	0.00%
Custodian	6	6	6	11	9	50.00%
Facilities Maint. Supervisor	1	1	1	1	1	0.00%
Grounds Equip. Operator	3	3	3	3	3	0.00%
Grounds Maint. Crew Leader	1	1	1	1	1	0.00%
Mail Clerk	1	1	1	1	1	0.00%
Mosquito Control Technician	0	0	1	1	0	0.00%
<b>Approved Positions</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>27</b>	<b>21</b>	<b>16.67%</b>

## General Fund Facilities Maintenance

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Courthouse</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	111,103	116,174	121,708	116,174	117,196	0.88%
Supplies & Materials	2,688	4,500	2,686	4,500	4,500	0.00%
Capital Outlay	-	27,000	-	25,500	13,500	-50.00%
Statutory	-	-	-	-	-	0.00%
Other	1,651	2,050	4,604	5,050	5,050	146.34%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$115,441</b>	<b>\$149,724</b>	<b>\$128,999</b>	<b>\$151,224</b>	<b>\$140,246</b>	<b>-6.33%</b>
<b>Health Centers</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	14,964	17,404	19,896	17,404	17,404	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$14,964</b>	<b>\$17,404</b>	<b>\$19,896</b>	<b>\$17,404</b>	<b>\$17,404</b>	<b>0.00%</b>
<b>Auxiliary</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	9,599	5,700	11,262	8,700	8,500	49.12%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$9,599</b>	<b>\$5,700</b>	<b>\$11,262</b>	<b>\$8,700</b>	<b>\$8,500</b>	<b>49.12%</b>
<b>Public Works</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	45,112	51,664	56,171	61,964	56,964	10.26%
Supplies & Materials	(788)	3,000	2,390	3,300	3,000	0.00%
Capital Outlay	2,486	-	-	8,500	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$46,810</b>	<b>\$54,664</b>	<b>\$58,561</b>	<b>\$73,464</b>	<b>\$59,964</b>	<b>9.70%</b>

## General Fund Facilities Maintenance

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Leila Ellis</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	40,323	41,380	48,765	45,880	45,880	10.87%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	902	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	45	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$40,367</b>	<b>\$41,380</b>	<b>\$49,667</b>	<b>\$45,880</b>	<b>\$45,880</b>	<b>10.87%</b>
<b>Human Resource Building</b>						
Personal Services	87,273	93,420	92,923	97,509	-	-100.00%
Services & Contracts	272,056	196,569	301,348	244,377	244,377	24.32%
Supplies & Materials	5,527	6,180	13,906	6,180	6,180	0.00%
Capital Outlay	84,201	10,600	-	10,600	10,600	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$446,057</b>	<b>\$306,769</b>	<b>\$408,176</b>	<b>\$358,666</b>	<b>\$261,157</b>	<b>-14.87%</b>
<b>Personnel Summary</b>						
Custodian	3	3	3	3	0	-100.00%
Approved Positions	3	3	3	3	0	-100.00%
<b>Administration Building</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	61,960	56,117	65,870	56,117	58,617	4.45%
Supplies & Materials	781	515	2,088	515	515	0.00%
Capital Outlay	-	5,000	-	324,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$62,742</b>	<b>\$61,632</b>	<b>\$67,958</b>	<b>\$380,632</b>	<b>\$59,132</b>	<b>-4.06%</b>

## General Fund Facilities Maintenance

### Budget Summary:

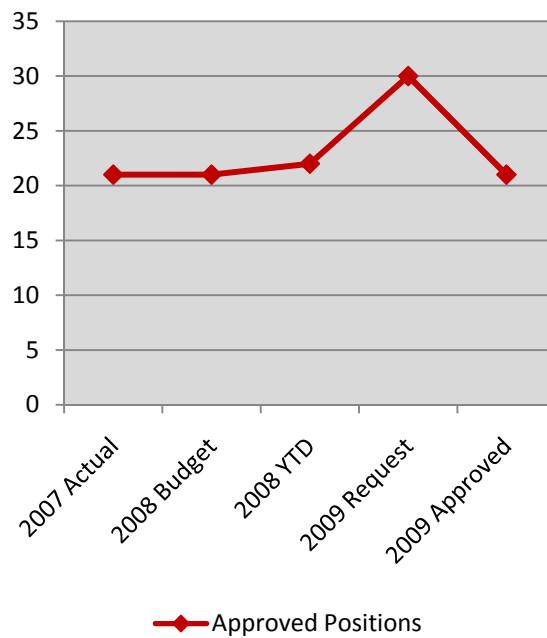
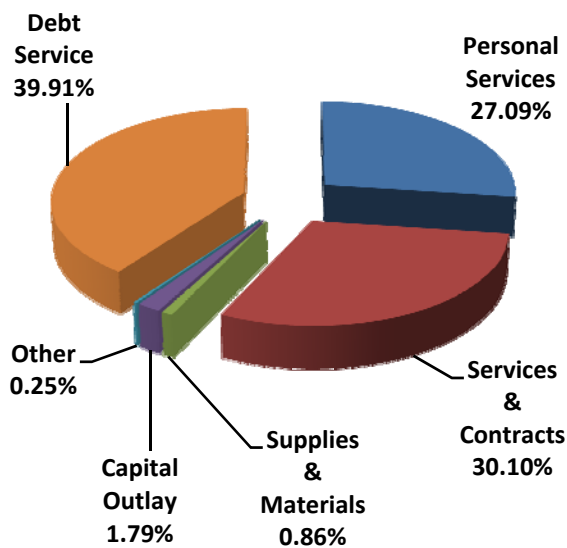
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>4th Camp</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	24,142	27,710	36,489	27,710	30,610	10.47%
Supplies & Materials	367	850	386	850	850	0.00%
Capital Outlay	5,959	23,200	22,880	25,500	11,500	-50.43%
Statutory	-	-	-	-	-	0.00%
Other	-	500	345	500	500	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$30,468</b>	<b>\$52,260</b>	<b>\$60,100</b>	<b>\$54,560</b>	<b>\$43,460</b>	<b>-16.84%</b>
<b>Board of Elections</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	21,685	16,420	23,952	23,040	20,920	27.41%
Supplies & Materials	296	300	276	300	300	0.00%
Capital Outlay	-	-	150,656	15,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$21,980</b>	<b>\$16,720</b>	<b>\$174,884</b>	<b>\$38,340</b>	<b>\$21,220</b>	<b>26.91%</b>
<b>Civic Center</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	38,267	41,668	38,400	41,668	42,168	1.20%
Supplies & Materials	1,826	1,000	1,508	1,000	1,000	0.00%
Capital Outlay	-	10,700	5,963	10,700	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$40,093</b>	<b>\$53,368</b>	<b>\$45,872</b>	<b>\$53,368</b>	<b>\$43,168</b>	<b>-19.11%</b>
<b>District Attorney</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	98,772	26,103	100,769	27,003	25,803	-1.15%
Supplies & Materials	46	100	612	100	100	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$98,817</b>	<b>\$26,203</b>	<b>\$101,381</b>	<b>\$27,103</b>	<b>\$25,903</b>	<b>-1.14%</b>

## General Fund Facilities Maintenance

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Governmental Building</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	67,725	67,196	73,619	98,996	84,696	26.04%
Supplies & Materials	1,241	1,900	737	1,900	1,900	0.00%
Capital Outlay	-	26,500	-	38,000	38,000	-39.62%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$68,967</b>	<b>\$95,596</b>	<b>\$74,356</b>	<b>\$138,896</b>	<b>\$102,596</b>	<b>7.32%</b>

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Judicial Complex</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	1,154,813	890,000	1,128,860	1,150,000	1,150,000	29.21%
<b>Total Expenditures</b>	<b>\$1,154,813</b>	<b>\$890,000</b>	<b>\$1,128,860</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>	<b>29.21%</b>



## **General Fund** **County Engineer**

**Service Statement:** The Office of the County Engineer performs technical review 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:**

- To perform 10 miles of in house surveying, right of way deed preparation and road design for local County roads
- To achieve 100% PACES ratings on all County paved roads per DOT standards
- To review 100% of new subdivision construction plans within 30 days
- To complete the Staten Road Bridge and paving project
- To surface treat 5 miles of existing unpaved roads
- To resurface 15 miles of County-maintained roads through LARP and SPLOST funding
- To complete construction on the Judicial Complex, Bemiss III Fire Station and the New Horizons renovation
- To complete design and begin construction on the Administrative Building (Phase II of Judicial/Administrative Complex project)
- To complete design on the Emergency Operations Center
- To complete design on the Firearms Training Facility

### **Performance Measures:**

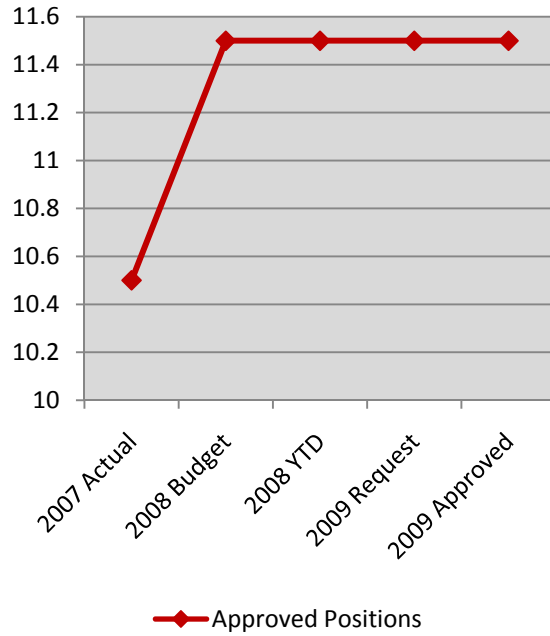
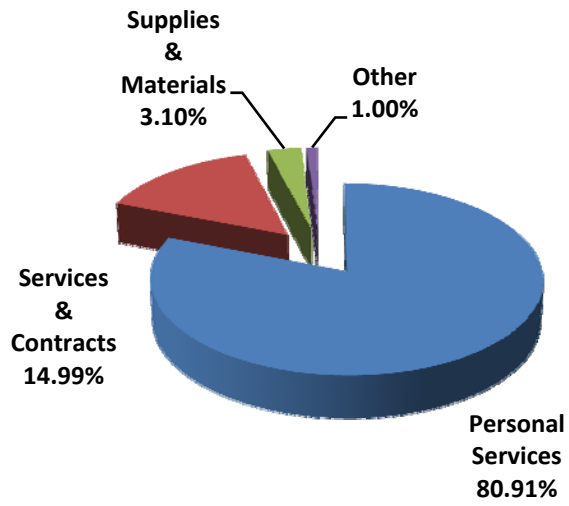
	FY 2008	FY 2007	FY 2006
Storm Water Permits Issued	56	32	41
Residential Subdivisions Reviewed	14	10	11
Commercial Sites Reviewed	69	48	49
Miles of Road Resurfaced		4.52	6.4
Miles of Road Restriped	33.25		
Miles of Surface Treatment	.6	.49	2.58
Miles of Conventional Paving	3.5	2.14	9.2

## General Fund County Engineer

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Engineering</b>						
Personal Services	610,562	727,376	716,471	751,775	748,826	2.95%
Services & Contracts	74,095	118,500	109,566	119,450	118,773	0.23%
Supplies & Materials	18,932	10,630	11,124	29,500	28,700	169.99%
Capital Outlay	3,864	25,000	,12727	38,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	9,835	10,127	6,013	12,045	9,238	-8.78%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$717,288</b>	<b>\$891,633</b>	<b>\$855,901</b>	<b>\$950,770</b>	<b>\$905,537</b>	<b>1.56%</b>
<b>Personnel Summary</b>						
Administrative Assistant	1	1	1	1	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	1	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	2	2	2	2	0.00%
Project Planner	1	0	0	0	0	0.00%
Road Inspection Technician	0	1	1	1	1	0.00%
Senior Engineering Technician	1	1	1	1	1	0.00%
Stormwater/Environmental Tech	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>10.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>0.00%</b>
<b>NPDES</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	1,574	20,000	7,580	20,000	20,000	0.00%
Supplies & Materials	5,321	-	7,841	-	-	0.00%
Capital Outlay	19,848	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	3,626	-	11,532	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$30,369</b>	<b>\$20,000</b>	<b>\$26,952</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0.00%</b>

# General Fund County Engineer



## 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 should be set at \$300,000 or 1.5% of operating expenditures, whichever is less.

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,453,429	602,913	567,864	602,913	541,542	-10.18%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,453,429</b>	<b>\$602,913</b>	<b>\$567,864</b>	<b>\$602,913</b>	<b>\$541,542</b>	<b>-10.18%</b>

## **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. For fiscal year 2009, the South Georgia RDC division was moved to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	61,854	58,910	59,227	-	-	-100.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$61,854</b>	<b>\$58,910</b>	<b>\$59,227</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>

## **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 five counties – Brooks, Colquitt, Echols, Lowndes and Thomas.

### **Southern Judicial Circuit:**



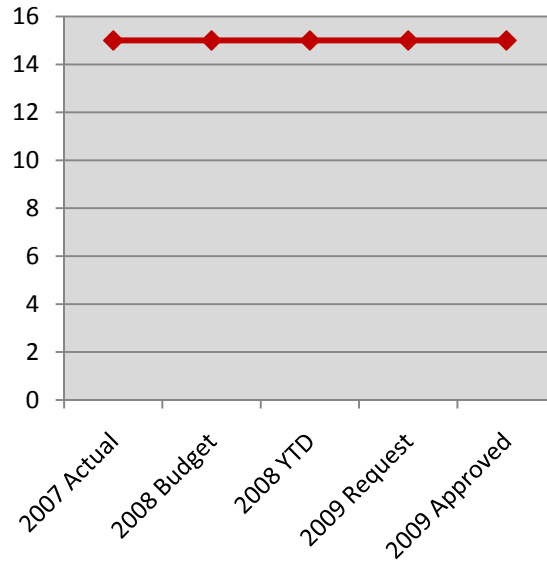
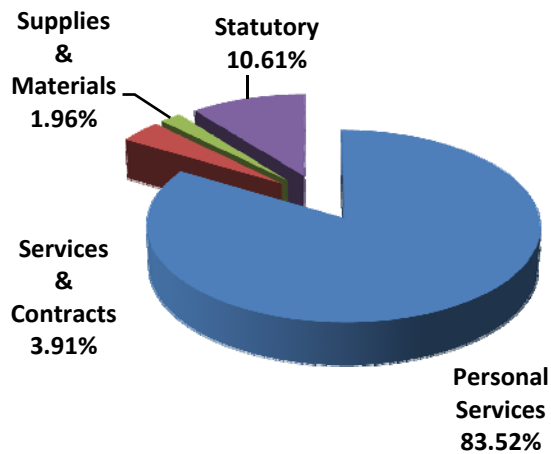
### **Performance Measures:**

	2007	2006	2005
Civil Cases Filed	3,079	2,776	2,987
Criminal Cases Filed	4,199	4,199	3,856

# General Fund Superior Court

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	295,093	300,635	328,439	352,141	314,977	4.77%
Services & Contracts	15,464	14,450	18,189	14,450	14,750	2.08%
Supplies & Materials	1,480	1,600	650	1,600	7,400	362.50%
Capital Outlay	-	5,800	-	5,800	-	-100.00%
Statutory	31,909	40,000	35,505	40,000	40,000	0.00%
Other	2,362	6,100	2,576	6,100	6,100	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$346,308</b>	<b>\$368,585</b>	<b>\$385,358</b>	<b>\$420,091</b>	<b>\$383,227</b>	<b>3.97%</b>
<b>Personnel Summary</b>						
Bailiff	5	3	3	3	3	0.00%
Law Clerk	1	2	2	2	2	0.00%
Official Court Reporter	4	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	0.00%
<b>Approved Positions</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0.00%</b>



◆ Approved Positions

## **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 was previously accounted for in seven divisions: Administration, Courts, Real Estate, State Court, Support Services, Accounting/Child Support and Juvenile Court.

### **Goals:**

- To expand the imaging of court documents to all courts
- To continue to implement a new plat system which will allow citizens to view and print plat records from the early 1900's
- To implement electronic filing of traffic citations with the Georgia Department of Motor Vehicles

### **Performance Measures:**

	2007	2006	2005
Cases Filed			
Superior Court – Civil	3,079	2,776	2,987
Superior Court – Criminal	4,199	4,199	3,856
State Court – Civil	1,020	1,021	1,038
State Court – Criminal	20,082	19,436	23,188
Juvenile Court	1,656	1,656	2,027

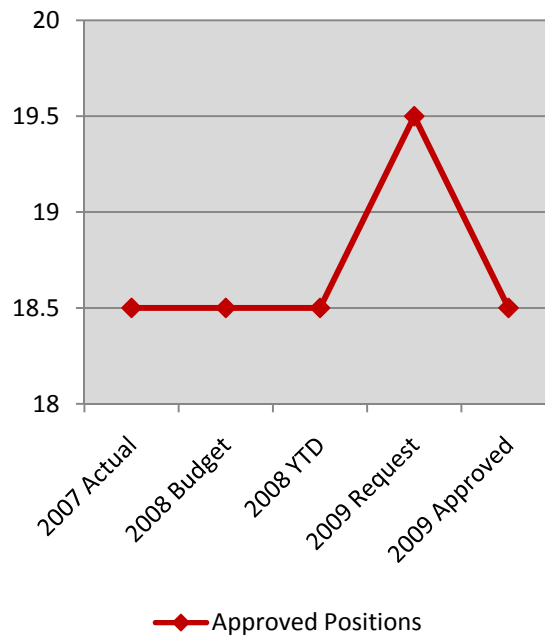
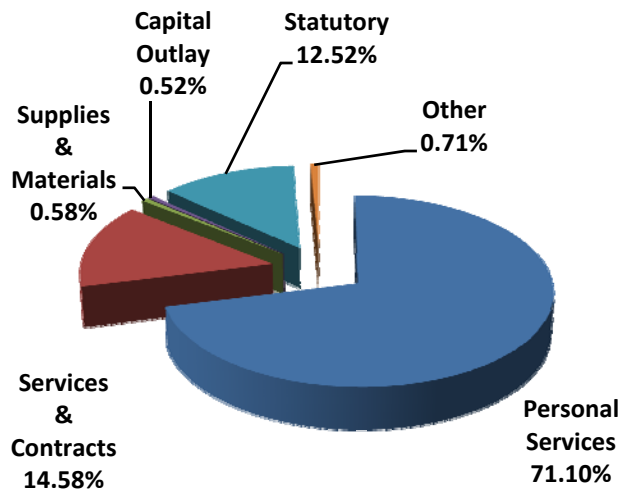
## General Fund Clerk of Court

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	731,341	798,889	797,952	861,809	823,740	3.11%
Services & Contracts	169,100	268,444	205,478	268,444	168,944	-37.07%
Supplies & Materials	7,539	6,750	7,979	6,750	6,750	0.00%
Capital Outlay	1,550	6,000	5,881	6,000	6,000	0.00%
Statutory	147,412	145,000	120,511	145,000	145,000	0.00%
Other	6,858	8,171	7,194	8,171	8,171	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,063,799</b>	<b>\$1,233,254</b>	<b>\$1,144,996</b>	<b>\$1,296,174</b>	<b>\$1,158,605</b>	<b>-6.05%</b>

### Personnel Summary

Chief Clerk – Courts	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	0.00%
Court Clerk – State Court	3	3	3	4	3	0.00%
Deputy Clerk – Courts	5	5	5	5	5	0.00%
Deputy Clerk – Real Estate	4	3	3	3	3	0.00%
Deputy Clerk – State Court	1	1	1	1	1	0.00%
PT Accounting Clerk – State Ct.	0.5	0.5	0.5	0.5	0.5	0.00%
Sr. Deputy Clerk – Child Support	1	1	1	1	1	0.00%
Sr. Deputy Clerk – Real Estate	1	2	2	2	2	0.00%
Sr. Deputy Clerk – State Court	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>19.5</b>	<b>18.5</b>	<b>0.00%</b>



## **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 – Brooks, Colquitt, Echols, Lowndes and Thomas.

### **Southern Judicial Circuit:**



### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	18,643	3,000	15,079	3,000	3,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	5,005	-	-	0.00%
Other	385,302	460,720	460,720	529,145	595,891	29.34%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$403,945</b>	<b>\$463,720</b>	<b>\$480,804</b>	<b>\$532,145</b>	<b>\$598,891</b>	<b>29.15%</b>

## **General Fund** **District Court Administrator**

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

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	4,613	4,613	4,751	4,751	4,751	2.99%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$4,613</b>	<b>\$4,613</b>	<b>\$4,751</b>	<b>\$4,751</b>	<b>\$4,751</b>	<b>2.99%</b>

## **General Fund** **State Court Judge**

**Service Statement:** The Office of the State Court Judge is responsible for hearing civil and criminal cases in Lowndes County

### **Goals:**

- To create a WAP (Work Alternative Program) to compliment the WRP (Work Release Program) and decrease expenses associated with incarceration, increase work-related skills and increase community service work for Lowndes County
- To seek new technology and court software to allow a move towards a more paperless court
- To prepare for the move to the new Judicial Complex including a complete review of equipment, staff and procedures as well as coordinating efforts with Superior Court, Magistrate Court, Court Clerk's Office, Solicitor General's Office and local law enforcement agencies to ensure uninterrupted service to the citizens of Lowndes County

### **Performance Measures:**

	2007	2006	2005	2004
Total Civil Filings	1,021	1,020	1,191	517
Total Criminal Filings	19,599	19,435	19,535	19,792
Revocation Hearings	548	570	472	435
Indigent Defense Appointments Made	207	229	320	298
Indigent Defense Costs Paid	\$78,433	\$105,378	\$124,007	\$139,228
Indigent Defense Costs Recuperated	\$39,246	\$37,763	\$28,691	\$29,440
Indigent Defense Fees Recuperated	200	0	0	0
Community Service Work Hours Completed	29,916	34,000	33,203	35,913

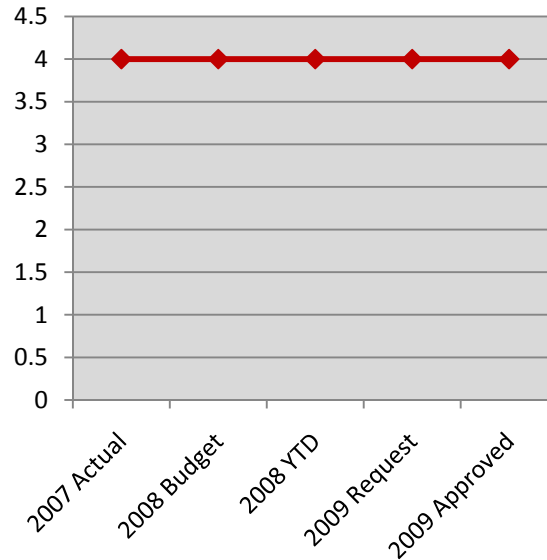
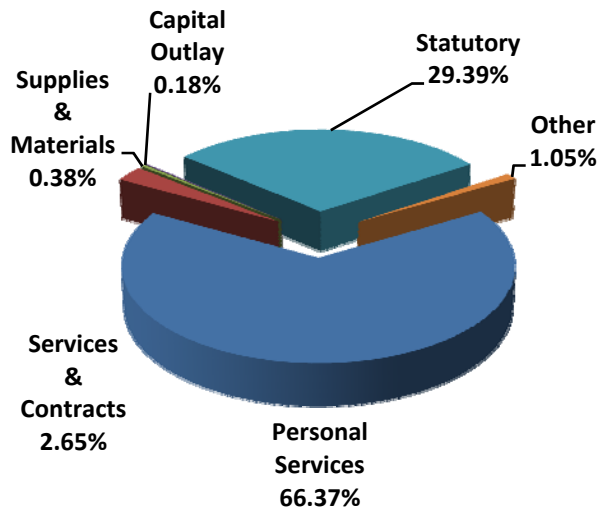
## General Fund State Court Judge

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	215,648	292,012	245,252	282,303	282,303	-3.32%
Services & Contracts	8,410	14,975	13,276	11,575	11,275	-24.71%
Supplies & Materials	3,554	5,250	8,767	1,600	1,600	-69.52%
Capital Outlay	235	750	-	750	750	0.00%
Statutory	96,294	175,000	105,759	175,000	125,000	-28.57%
Other	1,889	2,051	4,668	141,300	4,450	116.97%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$326,031</b>	<b>\$490,038</b>	<b>\$377,722</b>	<b>\$612,528</b>	<b>\$425,378</b>	<b>-13.19%</b>

### Personnel Summary

Court Reporter	1	1	1	1	1	0.00%
Judicial Admin Specialist	1	1	1	1	1	0.00%
Sr. Judicial Legal Assistant	1	1	1	1	1	0.00%
State Court Judge	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>



◆ Approved Positions

## **General Fund** **State Court Solicitor**

**Service Statement:** The Office of the State Court Solicitor is responsible for prosecuting criminal and misdemeanor cases in Lowndes County State Court.

### **Goals:**

- To represent the State of Georgia as prosecuting attorney in the State Court of Lowndes County, Georgia, with all the rights and responsibilities of such office as provided by law
- To provide fair and effective prosecution services, to evaluate charges and determine whether or not to commence formal accusations, to pursue and advocate said prosecution when considering all legally admissible evidence there is a reasonable likelihood of conviction, to continue said representation in any post-judgment proceeding and in the appellate courts of this state
- To prosecute not merely to convict but to achieve justice, to forebear prosecution if it is not in the public interest to punish the wrongdoer where the law is but technically violated
- To protect, defend and advocate the rights and interests of victims of crime and to fulfill the letter and spirit of the Crime Victims' Bill of Rights
- To carry out and discharge all responsibilities that devolve upon the office as provided in the Constitution of the State of Georgia, O.C.G.A. Sec. 15-8-60 et. Seq. and other relevant statutes, and the decisions of the Georgia Supreme Court and the Georgia Court of Appeals

### **Performance Measures:**

	<b>2007</b>	<b>2006</b>
Cases Set for Jury Trial	432	512
Cases Set for Non-Jury Trial	272	333
Pretrial Motion Hearings	237	270
Probation Revocation Hearings	893	740
Interviews with Crime Victims		628
Pretrial Conferences with Defense Attorneys	682	750

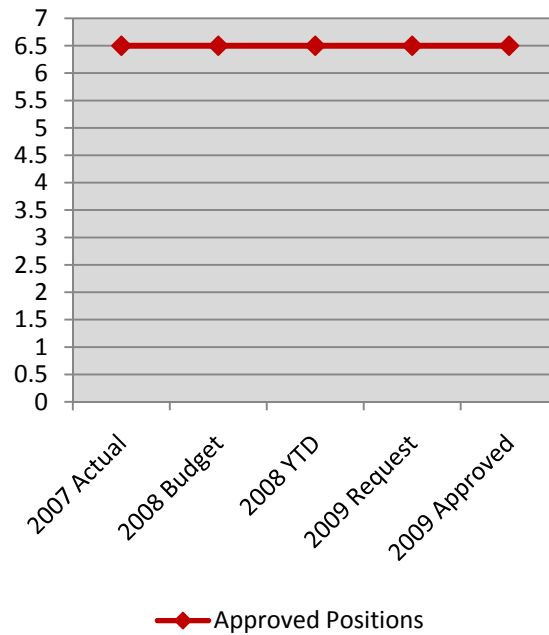
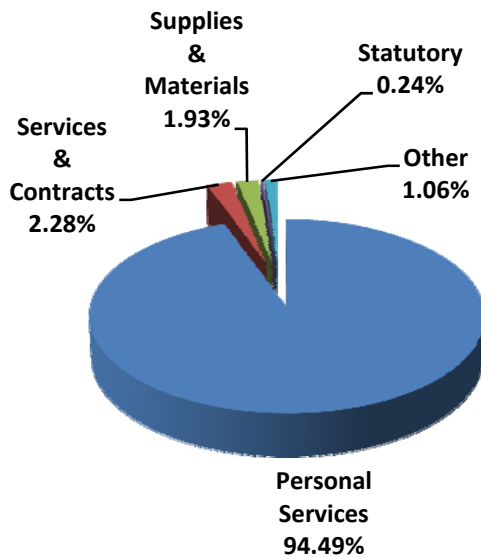
# General Fund State Court Solicitor

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	344,579	371,972	384,706	401,042	392,196	5.44%
Services & Contracts	6,458	6,000	9,368	13,150	9,450	57.50%
Supplies & Materials	2,145	2,500	2,550	7,750	8,000	220.00%
Capital Outlay	1,549	3,800	3,033	3,000	-	-100.00%
Statutory	1,896	1,000	1,819	1,000	1,000	0.00%
Other	2,915	2,900	3,282	5,800	4,400	51.72%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$359,542</b>	<b>\$388,172</b>	<b>\$404,759</b>	<b>\$431,742</b>	<b>\$415,046</b>	<b>6.92%</b>

### Personnel Summary

Administrative Assistant	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	0.00%
Evidence Technician	0.5	0.5	0.5	0.5	0.5	0.00%
Legal Secretary	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>0.00%</b>



## **General Fund** **Magistrate Court**

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

### **Goals:**

- To implement new software for the Magistrate Court criminal side by the end of 2008
- To implement e-filing
- To implement a credit card method of payment for fines and fees

### **Performance Measures:**

	2007	2006
Civil Cases Files	8,287	7,292
Felony Warrants Issued	3,126	3,385
Misdemeanor Warrants Issues	3,847	6,031

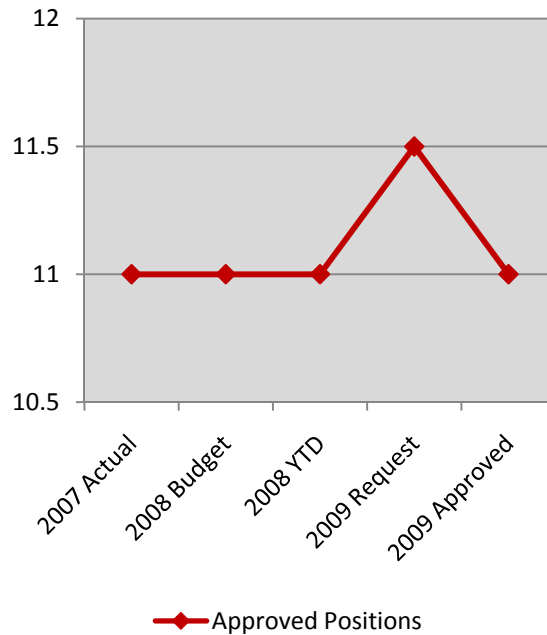
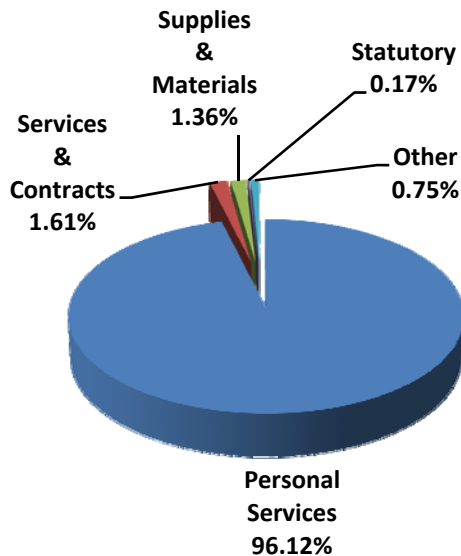
# General Fund Magistrate Court

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	501,844	538,062	535,941	584,336	565,362	5.07%
Services & Contracts	52,706	57,950	58,028	65,250	49,470	-14.63%
Supplies & Materials	14,940	15,200	14,535	15,650	15,650	2.96%
Capital Outlay	3,126	20,000	19,732	180,000	55,000	175.00%
Statutory	473	-	-	-	-	0.00%
Other	3,467	5,800	7,068	6,900	6,900	18.97%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$576,557</b>	<b>\$637,012</b>	<b>\$635,303</b>	<b>\$852,136</b>	<b>\$692,382</b>	<b>8.69%</b>

### Personnel Summary

Chief Clerk	0	1	1	1	1	0.00%
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	5	5	5	5	0.00%
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%
<b>Approved Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11.5</b>	<b>11</b>	<b>0.00%</b>



## **General Fund** **Probate Court**

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

### **Goals:**

- To reorganize and catalog old court records
- To become 100% automated
- To relocate to the new Judicial Complex
- To hire additional staff to meet the increased workload

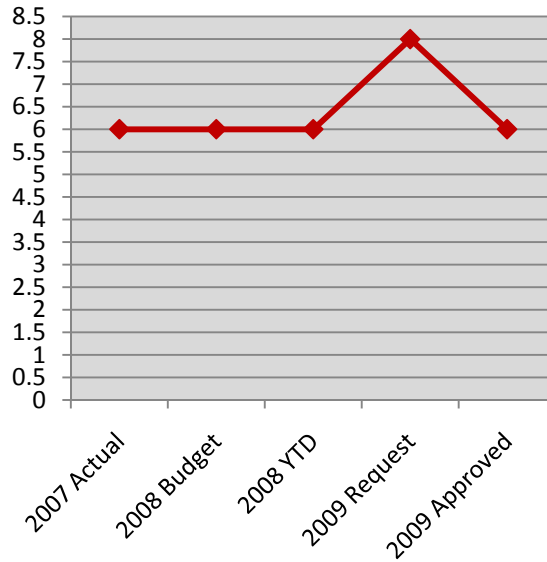
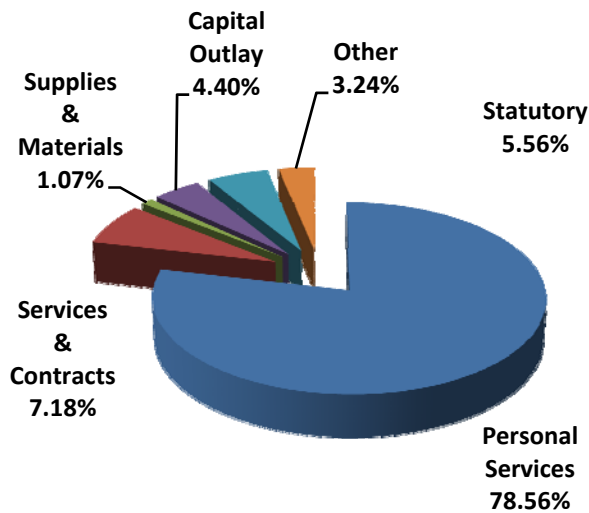
### **Performance Measures:**

	2007	2006	2005
Marriage Licenses Issued			
Marriage Ceremonies Performed			
Wills Probated			
Gun Permits Issued			
Birth Certificates Filed			

# General Fund Probate Court

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	301,147	321,181	343,714	403,970	346,441	7.86%
Services & Contracts	18,387	23,919	15,774	33,594	31,644	32.30%
Supplies & Materials	6,023	4,200	10,331	7,200	4,700	11.90%
Capital Outlay	3,144	8,900	2,549	104,900	19,400	117.98%
Statutory	25,738	21,500	26,562	24,500	24,500	13.95%
Other	9,714	17,800	11,400	28,900	14,300	-19.66%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$364,152</b>	<b>\$397,500</b>	<b>\$410,330</b>	<b>\$603,064</b>	<b>\$440,985</b>	<b>10.94%</b>
<b>Personnel Summary</b>						
Chief Probate Clerk	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	4	2	0.00%
Probate Court Judge	1	1	1	1	1	0.00%
Senior Deputy Clerk	2	2	2	2	2	0.00%
Approved Positions	6	6	6	8	6	0.00%



◆ Approved Positions

## **General Fund** **Juvenile Court**

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

### **Goals:**

- To continue to minimize school truancy and bad conduct
- To continue to develop programs that address issues of gang violence and juvenile delinquency
- To continue to address the issue of teenage pregnancy

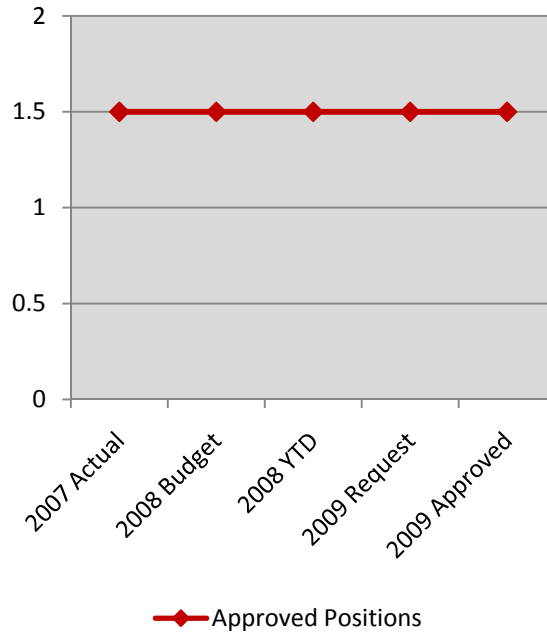
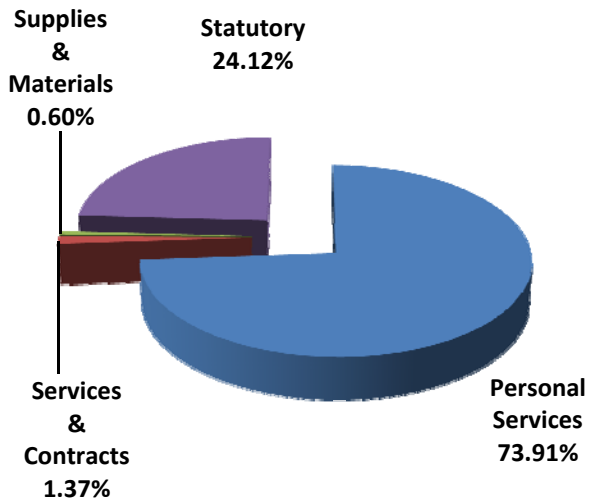
### **Performance Measures:**

	2007
Cases Received	1,000+
Cases Disposed Of	900+

# General Fund Juvenile Court

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	91,906	91,926	90,950	98,379	91,915	-0.01%
Services & Contracts	1,668	300	2,340	1,700	1,700	466.67%
Supplies & Materials	352	750	-	750	750	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	30,539	17,813	22,279	35,000	30,000	68.42%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$124,465</b>	<b>\$110,789</b>	<b>\$115,569</b>	<b>\$135,829</b>	<b>\$124,365</b>	<b>12.25%</b>
<b>Personnel Summary</b>						
Juvenile Court Judge	1	1	1	1	1	0.00%
Juvenile Court Legal Rep	0.5	0.5	0.5	0.5	0.5	0.00%
<b>Approved Positions</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0.00%</b>



## **General Fund** **Probation**

**Service Statement:** The Office Probation accounts for the County's contributions to the State Probation Office which serves the district.

**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 of offenders
- To increase court collections by 10%
- To increase the number of community service hours by 15%
- To increase probationer employment by 10%

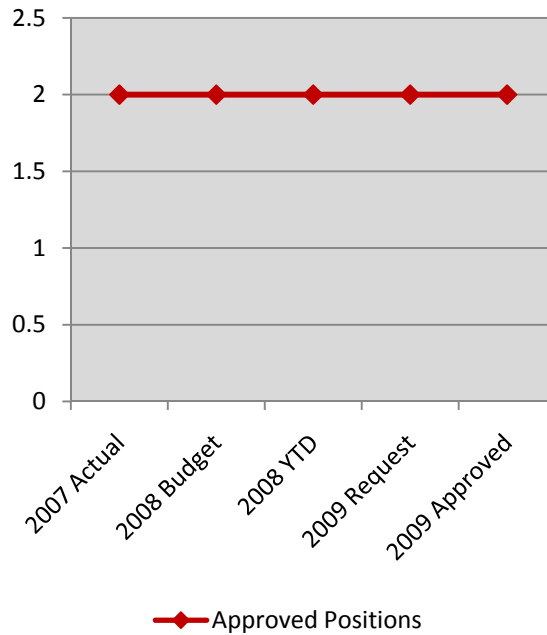
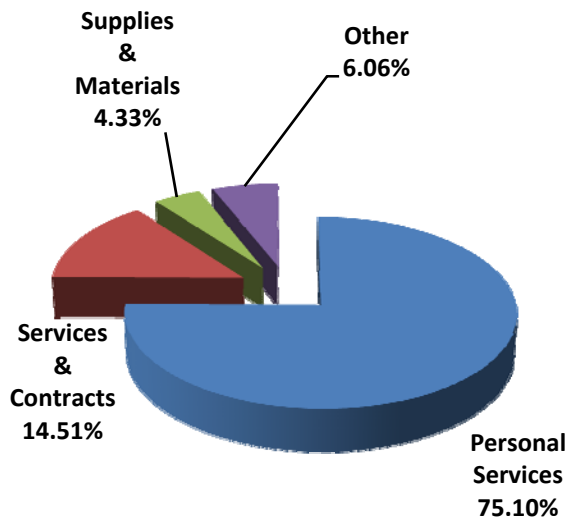
**Performance Measures:**

	2007	2006
Regular Felony Probationers	1,500	1,225
Sex Offenders	102	96
Intensive Probationers	174	179
Court Ordered Monies Collected	\$1,270,644	\$1,200,000
Hours of Community Service	46,876	31,575

## General Fund Probation

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	77,338	82,915	79,942	78,837	78,837	-4.92%
Services & Contracts	6,663	6,843	7,582	6,843	15,229	122.55%
Supplies & Materials	4,162	3,970	3,560	4,550	4,550	14.61%
Capital Outlay	-	-	50	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	7,041	1,234	4,467	6,490	6,363	415.64%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$95,203</b>	<b>\$94,962</b>	<b>\$95,601</b>	<b>\$96,720</b>	<b>\$104,979</b>	<b>10.55%</b>
<b>Personnel Summary</b>						
Administrative Clerk	1	1	1	1	1	0.00%
Probation Officer	1	1	1	1	1	0.00%
Approved Positions	2	2	2	2	2	0.00%



## General Fund Circuit Public Defender

**Service Statement:** The Office of the Circuit Public Defender 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 the five-county Southern Judicial Circuit and has offices located in Valdosta, Moultrie and Thomasville.

### Southern Judicial Circuit:



### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	778,981	600,000	797,727	600,000	800,000	33.33%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$778,981</b>	<b>\$600,000</b>	<b>\$797,727</b>	<b>\$600,000</b>	<b>\$800,000</b>	<b>33.33%</b>

## **General Fund** **Sheriff's Office**

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

- **Administration** – Accounts for the administrative staff and general operating costs of the Sheriff's Office
- **Enforcement** – Accounts for costs associated with the operations of courts, investigations, patrol, training, DARE, school resource and special operations.
- **Jail** – Accounts for costs associated with provision of security and care for County prisoners, maintaining records and processing offenders. This service is also contracted out the other jurisdictions.

### **Goals:**

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

### **Performance Measures:**

	2007	2006	2005
Physical Arrests	10,554	5,167	7,501
Jail Inmates Booked In/Out	10,554	5,167	9,030
Average Daily Population	668	326	555
Subpoenas Served	17,084	7,019	17,335
Jury Summons	872	622	664
Civil Papers Served	3,443	1,771	4,109

## General Fund Sheriff's Office

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Administration</b>						
Personal Services	638,537	703,796	702,627	728,474	728,565	3.52%
Services & Contracts	552,042	782,168	808,162	792,300	240,105	-69.30%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	68,126	82,600	62,543	93,600	95,400	15.50%
Other	213,068	216,146	226,877	255,099	232,323	7.48%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,471,773</b>	<b>\$1,784,710</b>	<b>\$1,800,209</b>	<b>\$1,869,473</b>	<b>\$1,296,393</b>	<b>-27.36%</b>
<b>Personnel Summary</b>						
Administrative Clerk	12	12	12	12	12	0.00%
Captain-Administrator	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0.00%</b>

## General Fund Sheriff's Office

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Enforcement</b>						
Personal Services	5,347,363	6,034,703	6,015,283	6,294,470	6,151,377	1.93%
Services & Contracts	825,950	801,350	1,080,967	801,350	1,838,883	129.47%
Supplies & Materials	77,795	69,264	123,121	73,287	110,507	59.54%
Capital Outlay	432,954	-	(138,959)	-	-	0.00%
Statutory	1,055	5,000	5,000	10,000	10,000	100.00%
Other	62,532	63,500	86,156	85,500	73,500	15.75%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$6,747,650</b>	<b>\$6,973,817</b>	<b>\$7,171,567</b>	<b>\$7,264,607</b>	<b>\$8,184,267</b>	<b>17.36%</b>
<b>Personnel Summary</b>						
Captain-Courts	1	1	1	1	1	0.00%
Captain – Investigations	1	1	1	1	1	0.00%
Captain – Patrol	1	1	1	1	1	0.00%
Captain – Special Operations	1	1	1	1	1	0.00%
Corporal – Courts	1	1	1	1	1	0.00%
Corporal – DARE	1	1	1	1	1	0.00%
Corporal – Patrol	4	4	4	4	4	0.00%
Corporal – Resource	1	1	1	1	1	0.00%
DARE Officer	2	2	2	3	3	0.00%
Deputy Sheriff – Courts	16	16	16	16	16	0.00%
Deputy Sheriff – Patrol	28	31	30	30	30	-3.23%
Investigator – Investigations	11	10	13	13	13	30.00%
Investigator – Special Operations	9	9	11	11	11	22.22%
Lieutenant – Courts	1	1	1	1	1	0.00%
Lieutenant – Investigations	1	1	1	1	1	0.00%
Lieutenant – Patrol	6	5	5	5	5	0.00%
Lieutenant – Special Operations	1	1	1	1	1	0.00%
Resource Officer	4	4	4	4	4	0.00%
Sergeant – Courts	1	1	1	1	1	0.00%
Sergeant – DARE	1	1	1	1	1	0.00%
Sergeant – Investigations	3	3	2	2	2	-33.33%
Sergeant – K9	1	1	1	1	1	0.00%
Sergeant – Patrol	5	5	5	5	5	0.00%
Sergeant – Resource	1	1	1	1	1	0.00%
Sergeant – Special Operations	2	1	1	1	1	0.00%
Staff Sergeant – Courts	1	1	1	1	1	0.00%
Staff Sergeant – Investigations	1	1	1	1	1	0.00%
Staff Sergeant – Patrol	4	4	4	4	4	0.00%
Staff Sergeant – Special Ops	2	2	1	1	1	-50.00%
Staff Sergeant – Training	1	1	1	1	1	0.00%
Training Officer	2	2	2	2	2	0.00%
Transportation Coordinator	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>117</b>	<b>117</b>	<b>119</b>	<b>120</b>	<b>119</b>	<b>1.71%</b>

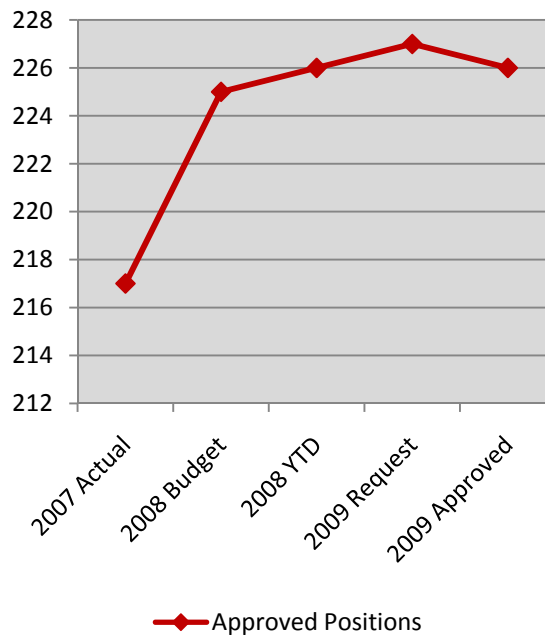
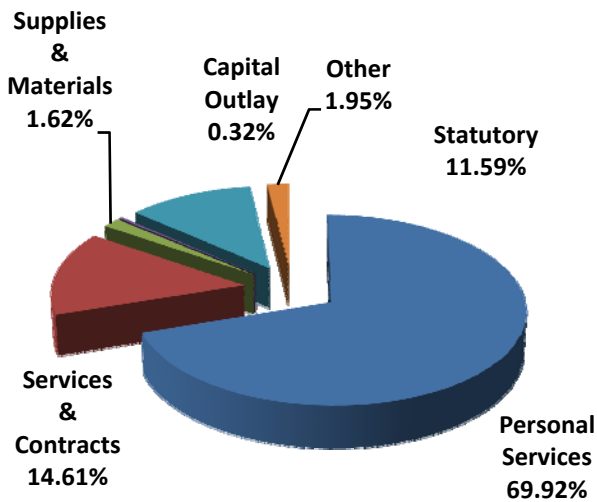
## General Fund Sheriff's Office

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Jail						
Personal Services	3,435,095	3,892,829	3,919,312	4,150,041	4,130,366	6.10%
Services & Contracts	294,387	313,600	174,188	313,600	222,241	-29.13%
Supplies & Materials	35,976	38,472	53,309	29,273	48,473	26.00%
Capital Outlay	31,523	103,400	80,495	,100,000	50,000	-51.64%
Statutory	1,782,182	1,636,200	2,051,280	1,717,110	1,815,000	10.93%
Other	(2,563)	550	(14,169)	550	550	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$5,576,600</b>	<b>\$5,985,051</b>	<b>\$6,264,416</b>	<b>\$6,310,654</b>	<b>\$6,266,630</b>	<b>4.70%</b>

### Personnel Summary

Admin/Booking Clerk	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	0.00%
Corporal	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	0.00%
Jail Operations Officer	53	61	61	61	61	0.00%
Lieutenant	3	3	3	3	3	0.00%
Senior Maintenance Tech.	1	1	1	1	1	0.00%
Sergeant	4	4	4	4	4	0.00%
Staff Sergeant	6	6	5	5	5	-16.66%
<b>Approved Positions</b>	<b>85</b>	<b>93</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>-1.08%</b>



## General Fund Fire Rescue

**Service Statement:** The Division of Fire Rescue is responsible for the provision of fire protection to the unincorporated areas of Lowndes County through nine consolidated volunteer fire departments. For fiscal year 2009, this division was transferred to the Special Services Fund.

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	500,248	698,868	647,032	-	-	-100.00%
Services & Contracts	746,649	659,200	829,043	-	-	-100.00%
Supplies & Materials	344,922	238,412	359,808	-	-	-100.00%
Capital Outlay	277,993	207,500	134,270	-	-	-100.00%
Statutory	-	-	-	-	-	-100.00%
Other	336,669	394,687	296,474	-	-	-100.00%
Debt Service	-	-	-	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$2,206,482</b>	<b>\$2,198,667</b>	<b>\$2,266,628</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Personnel Summary</b>						
Administrative Assistant	1	1	1	0	0	-100.00%
Code Enforcement Officer	1	1	1	0	0	-100.00%
Firefighter/EMT	1	1	1	0	0	-100.00%
Firefighter/First Responder	5	7	7	0	0	-100.00%
Fire Marshall	1	1	1	0	0	-100.00%
Fire Services Director	1	1	1	0	0	-100.00%
Fire/Code Inspector	1	1	1	0	0	-100.00%
Training Officer	1	1	1	0	0	-100.00%
Zoning/Code Enforcement Off.	2	2	2	0	0	-100.00%
<b>Approved Positions</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

## **General Fund** **Animal Control**

**Service Statement:** The Division of Animal Control is responsible for the enforcement of rabies control laws, dangerous animal laws and local leash control ordinances. The division also operates the County’s Animal Shelter.

### **Goals:**

- To increase efficiency of adoption process
- To expand facilities to meet growing pet population
- To remodel the current facility to provide safe housing for stray cats with airborne diseases
- To remodel the current facility to provide a “get acquainted” room for cats
- To achieve required certification for all officers
- To obtain the use of an incinerator for sanitation purposes

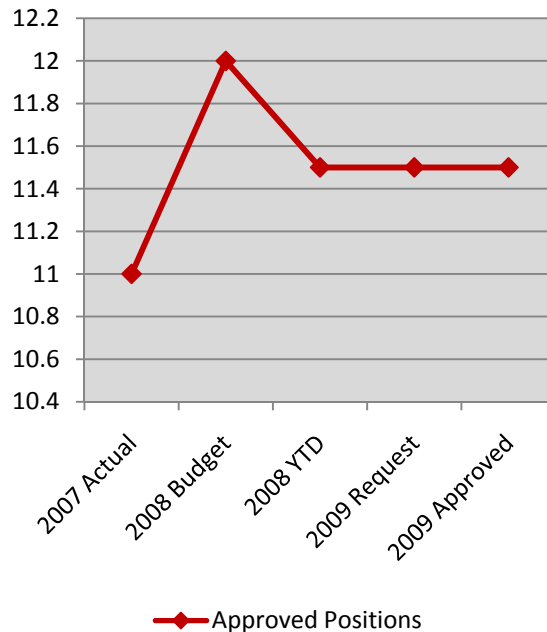
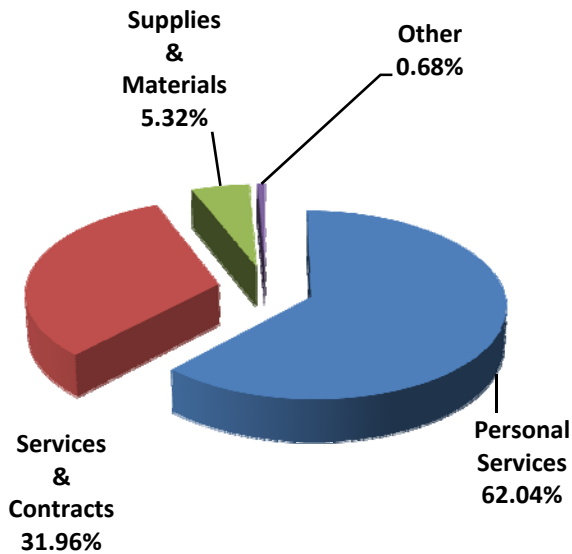
### **Performance Measures:**

	2007	2006
Reclamations	388	419
Adoptions	859	796
Euthanizations	5,557	5,874
Dogs/Cats Turned In	6,774	7,115

## General Fund Animal Control

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	385,761	460,057	424,355	551,365	463,912	0.84%
Services & Contracts	185,553	229,603	237,057	236,103	238,961	4.08%
Supplies & Materials	30,978	46,380	52,427	46,380	39,800	-14.19%
Capital Outlay	-	53,500	50,300	102,450	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	3,225	6,659	3,010	10,681	5,110	-23.26%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$605,517</b>	<b>\$796,199</b>	<b>\$767,148</b>	<b>\$946,979</b>	<b>\$747,783</b>	<b>-6.08%</b>
<b>Personnel Summary</b>						
Animal Control Director	1	1	1	1	1	0.00%
Animal Control Officer	3	4	5	5	5	25.00%
Animal Shelter Attendant	6	6	5.5	5.5	5.5	8.33%
Sergeant – Animal Control	1	1	0	0	0	-100.00%
<b>Approved Positions</b>	<b>11</b>	<b>12</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>-4.17%</b>



## **General Fund** **Emergency Management**

**Service Statement:** The Division of Emergency Management is established to provide emergency preparedness training and coordination of services in the event of an emergency whether natural or man-made. The division was previously accounted for in the Emergency Telecommunications Fund but was moved to the General Fund during fiscal year 2008.

### **Goals:**

- To establish a local Community Emergency Response Team (CERT) and conduct at least 4 training session with at least 100 volunteers
- To conduct required training for the National Incident Management System (NIMS) to achieve 100% compliance for all County departments
- To conduct at least 2 full-scale exercises and 2 table-top exercises to evaluate preparedness levels of all agencies and departments with emergency management responsibilities
- To conduct at least 6 bimonthly public education presentations to increase awareness and citizen participation in emergency preparedness
- To establish a Local Emergency Planning Committee (LPEC) for Lowndes County

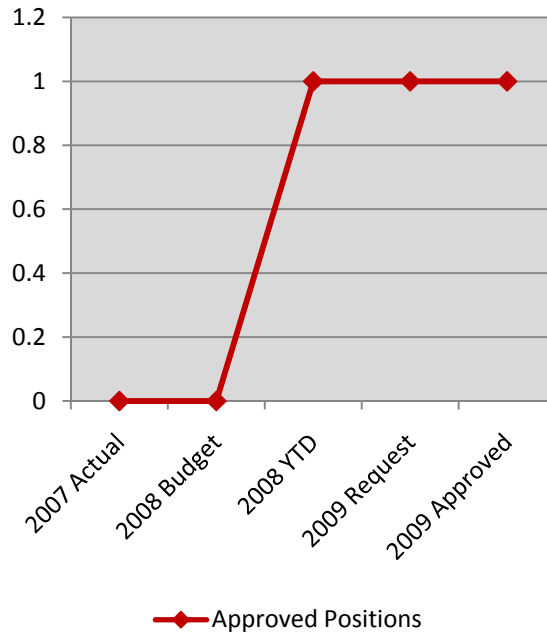
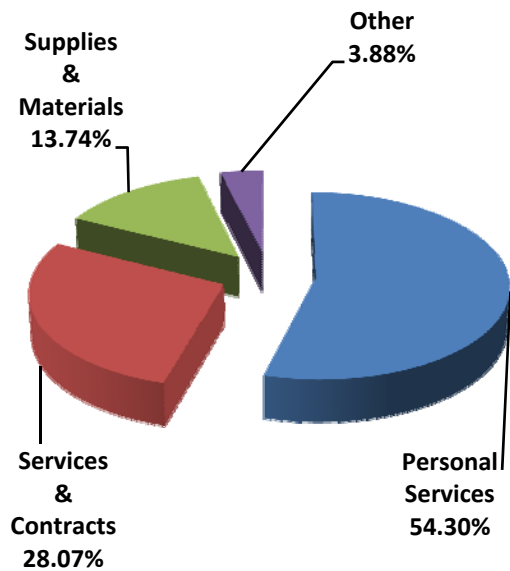
### **Performance Measures:**

	2008
Emergency Preparedness	
Classes Held	9
Table-top Exercises	1
Personnel Trained	201
Hours of Training Completed by Director	181
# of Times Code Red System Utilized	3
Plan Updates	14
New Plans	5
Healthcare Organization Plans Reviewed	16

# General Fund Emergency Management

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	63,129	71,422	71,513	100.00%
Services & Contracts	-	-	7,834	47,750	36,972	100.00%
Supplies & Materials	-	-	4,473	13,750	18,100	100.00%
Capital Outlay	-	-	642	30,500	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	4,185	7,550	6,550	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$80,263</b>	<b>\$170,972</b>	<b>\$133,135</b>	<b>100.00%</b>
<b>Personnel Summary</b>						
EMA Director	0	0	1	1	1	100.00%
Approved Positions	0	0	1	1	1	100.00%



## 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 Measures:

	2006
Requests for Service	11,419
911 Emergency Responses	9,800
Patients Transported	8,152

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	75,000	75,000	75,000	170,000	85,000	13.33%
Statutory	-	-	-	-	-	0.00%
Other	854,966	937,321	937,321	991,286	991,286	5.76%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$929,966</b>	<b>\$1,012,321</b>	<b>\$1,012,321</b>	<b>\$1,161,286</b>	<b>\$1,076,286</b>	<b>6.32%</b>

## General Fund Coroner

**Service Statement:** The Office of the Coroner investigates all unexpected and unnatural death 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 continue to operate the Coroner's Office in the most efficient manner
- To ensure Coroner and Deputy Coroners receive all mandated training annually
- To continue to maintain and organize the records of the Coroner's Office
- To ensure a smooth transition for the newly elected Coroner

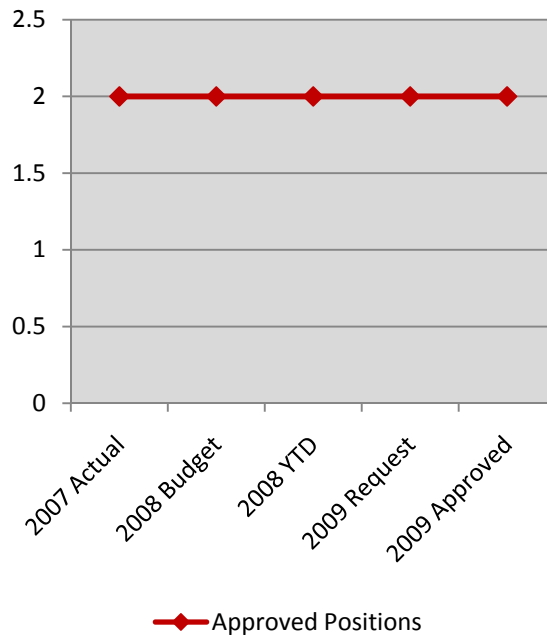
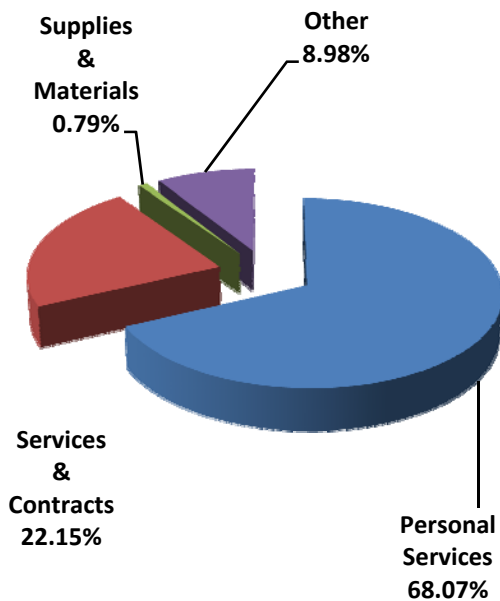
### **Performance Measures:**

	2006	2005	2004
Total Deaths	756	676	721
Motor Vehicle Fatalities	25	36	34

# General Fund Coroner

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	45,393	58,832	54,951	63,987	51,632	-12.24%
Services & Contracts	8,967	8,300	22,113	27,815	16,800	102.41%
Supplies & Materials	1,235	600	302	600	600	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	3,698	7,958	6,144	6,842	6,814	-14.38%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$59,292</b>	<b>\$75,690</b>	<b>\$83,510</b>	<b>\$99,244</b>	<b>\$75,846</b>	<b>0.21%</b>
<b>Personnel Summary</b>						
Coroner	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	0.00%
Approved Positions	2	2	2	2	2	0.00%



## **General Fund** **Public Works - Administration**

**Service Statement:** The Division of Public Works – Administration is responsible for providing administrative, clerical and management support to all divisions and sections of Public Works. The Survey Crew is also included in the budget for Public Works – Administration.

### **Goals:**

- To introduce a new Public Works website
- To improve departmental safety efforts
- To perform a minimum of 16 hours per month of employee training
- To reduce citizen complaints from 65% to 50% of work requests
- To complete all requests within 15 days

### **Performance Measures:**

	2007	2006	2005
Employees Managed			
Facilities Maintenance	20	20	20
Administration	7	5	6
Road Maintenance	29	31	32
Road Construction	13	13	14
Sanitation	16	21	20
Equipment Maintenance	9	10	10

# General Fund

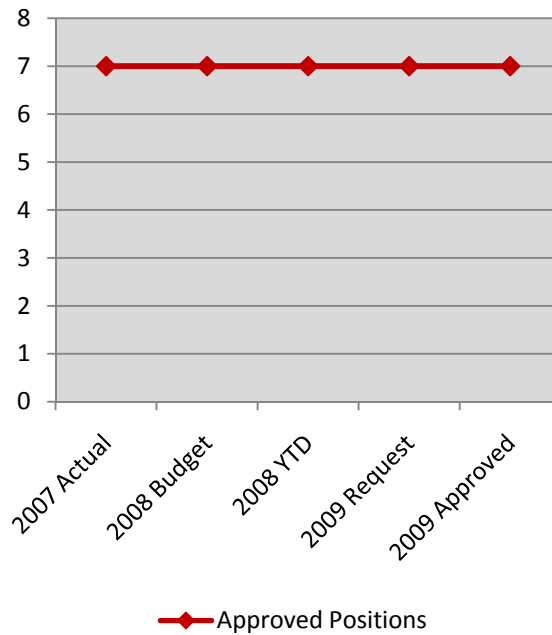
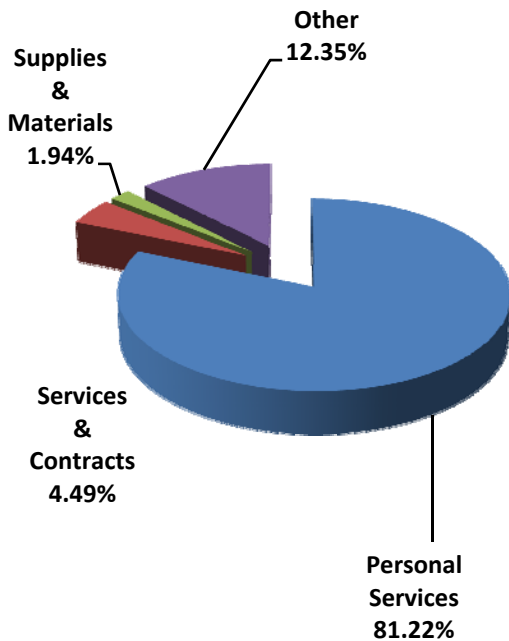
## Public Works - Administration

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	270,085	380,138	292,542	377,503	318,070	-16.33%
Services & Contracts	15,174	16,022	15,360	16,272	17,593	9.81%
Supplies & Materials	6,365	4,600	11,476	4,600	7,600	65.22%
Capital Outlay	585	3,000	20	123,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	36,001	43,669	33,712	50,353	48,347	10.71%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$328,210</b>	<b>\$447,429</b>	<b>\$353,110</b>	<b>\$571,728</b>	<b>\$391,610</b>	<b>-12.48%</b>

### Personnel Summary

Administrative Clerk	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	0.00%
Administrative Supervisor	1	1	1	1	1	0.00%
Instrument Technician	1	1	1	1	1	0.00%
Public Works Director	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	0.00%
Property Rental Coordinator	0	0	1	1	1	100.00%
Sr. Public Works Supervisor	1	1	0	0	0	-100.00%
<b>Approved Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0.00%</b>



## **General Fund** **Public Works - Road Maintenance**

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

- **Grading** – Responsible for costs associated with the upkeep of the County’s 347 miles of unpaved roadway
- **Patching** – Responsible for the costs associated with the repair of minor breaks in the County’s 469 miles of paved roadway
- **Signs** – Tracks expenditures related to the provision of street signs, traffic control and site location signage as well as the decaling and lettering for all County-owned vehicles and equipment
- **Traffic Control** – Responsible for the installation, maintenance and control of all electronic traffic devices on County roads
- **Road Maintenance** – 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 improve departmental safety efforts
- To perform a minimum of 16 hours per month of employee training
- To reduce citizen complaints from 65% to 50% of work requests
- To complete all requests within 15 days
- To clip 5 miles of shoulders monthly
- To prepare 5 miles of road for paving annually
- To mix 1.5 miles of dirt road monthly

### **Performance Measures:**

	<b>2007</b>
<b># of Potholes Reported</b>	<b>15</b>
<b>Average Days to Repair</b>	<b>2</b>
<b>Miles of Mowing Completed</b>	<b>307.85</b>
<b>% of Roads Graded Every 10 Days</b>	<b>63%</b>

## General Fund

### Public Works - Road Maintenance

#### Budget Summary:

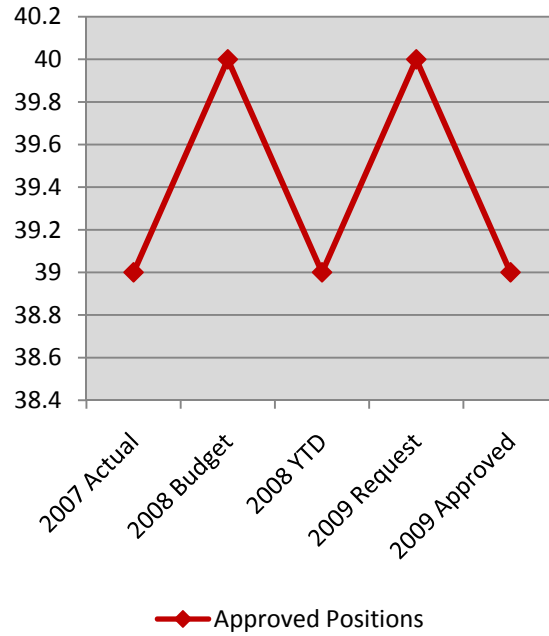
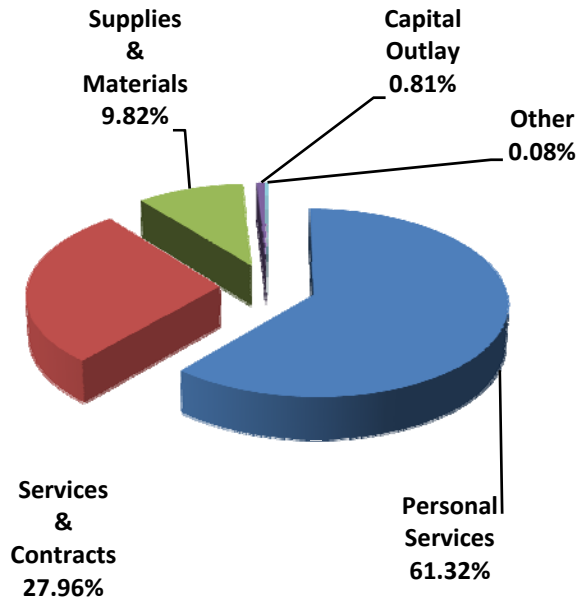
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Grading</b>						
Personal Services	333,341	440,406	356,436	469,380	431,121	-2.11%
Services & Contracts	300,434	304,500	306,952	304,500	211,211	-30.64%
Supplies & Materials	644	1,250	1,264	1,250	1,250	0.00%
Capital Outlay	152,521	-	(34,000)	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	210	356	174	356	356	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$787,150</b>	<b>\$746,512</b>	<b>\$630,826</b>	<b>\$775,486</b>	<b>\$643,938</b>	<b>-13.74%</b>
<b>Personnel Summary</b>						
Grading Supervisor	1	1	1	1	1	0.00%
Motor Grader Operator	8	8	8	9	8	0.00%
Approved Positions	9	9	9	10	9	0.00%
<b>Patching</b>						
Personal Services	117,163	139,255	130,005	145,185	140,445	0.85%
Services & Contracts	9,271	28,500	28,533	28,500	41,570	45.86%
Supplies & Materials	26,828	25,754	27,097	25,754	25,754	0.00%
Capital Outlay	-	-	-	144,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	717	24	49	24	24	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$153,979</b>	<b>\$193,533</b>	<b>\$185,685</b>	<b>\$343,463</b>	<b>\$207,793</b>	<b>7.37%</b>
<b>Personnel Summary</b>						
Patching Crew Leader	1	1	1	1	1	0.00%
Road Maintenance Worker	3	3	3	3	3	0.00%
Approved Positions	4	4	4	4	4	0.00%
<b>Signs</b>						
Personal Services	147,165	159,124	148,076	140,464	140,381	-11.78%
Services & Contracts	6,666	6,450	7,258	6,450	5,943	-7.86%
Supplies & Materials	36,920	43,073	46,616	43,073	40,073	-6.96%
Capital Outlay	4,995	-	-	2,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	99	600	-	600	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$195,844</b>	<b>\$209,247</b>	<b>\$201,950</b>	<b>\$192,587</b>	<b>\$186,397</b>	<b>-10.92%</b>
<b>Personnel Summary</b>						
Right of Way Supervisor	1	1	1	1	1	0.00%
Sign Supervisor	1	1	1	1	1	0.00%
Sr. Sign Maintenance Worker	1	1	1	1	1	0.00%
Approved Positions	3	3	3	3	3	0.00%

## General Fund Public Works - Road Maintenance

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Traffic Control</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	9,299	8,500	11,714	8,500	10,500	23.53%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$9,299</b>	<b>\$8,500</b>	<b>\$11,714</b>	<b>\$8,500</b>	<b>\$10,500</b>	<b>23.53%</b>
<b>Road Maintenance</b>						
Personal Services	872,398	1,075,311	931,767	1,096,558	1,102,566	2.53%
Services & Contracts	425,615	479,225	654,728	599,225	629,192	31.29%
Supplies & Materials	286,603	220,495	343,369	220,495	192,800	-12.56%
Capital Outlay	297,970	24,000	-	269,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	2,716	1,460	1,692	1,460	1,460	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,885,302</b>	<b>\$1,800,491</b>	<b>\$1,931,557</b>	<b>\$2,186,738</b>	<b>\$1,926,018</b>	<b>6.97%</b>
<b>Personnel Summary</b>						
Ditching Crew Supervisor	2	2	2	2	2	0.00%
Heavy Equipment Operator	5	5	5	5	5	0.00%
Mowing Equipment Operator	2	3	3	3	3	0.00%
Road Maintenance Crew Leader	1	0	0	0	0	0.00%
Road Maintenance Worker	4	4	4	4	4	0.00%
Road Superintendent	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	0.00%
Truck Driver	4	5	4	4	4	-20.00%
<b>Approved Positions</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-4.17%</b>

## General Fund Public Works - Road Maintenance



## **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, landfill and other earth moving projects.

### **Goals:**

- To improve departmental safety efforts
- To perform a minimum of 16 hours per month of employee training
- To reduce citizen complaints from 65% to 50% of work requests
- To complete all requests within 15 days

### **Performance Measures:**

	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b>New Paving Miles</b>	8	8	28

# General Fund

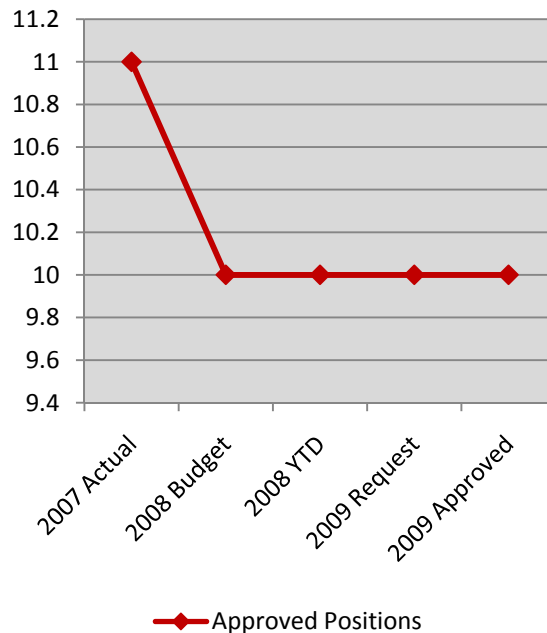
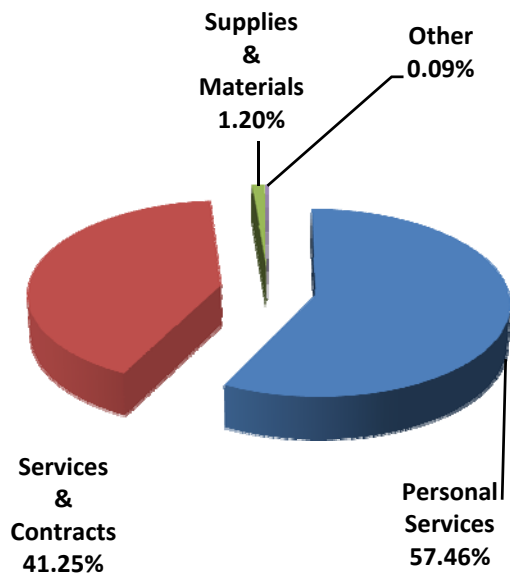
## Public Works - Road Construction

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	388,041	427,869	426,447	438,717	437,858	2.33%
Services & Contracts	318,946	253,716	254,856	253,716	314,329	23.89%
Supplies & Materials	11,962	9,157	11,523	9,157	9,157	0.00%
Capital Outlay	285,298	140,000	64,821	233,500	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	614	1,120	1,345	1,120	720	-35.71%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,004,861</b>	<b>\$831,862</b>	<b>\$758,993</b>	<b>\$936,210</b>	<b>\$762,064</b>	<b>-8.39%</b>

### Personnel Summary

Construction Supervisor	1	1	1	1	1	0.00%
Heavy Equipment Operator	4	3	3	3	3	0.00%
Material Transport Crew Leader	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	0.00%
<b>Approved Positions</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0.00%</b>



## **General Fund** **Intersection Lighting**

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

**Goals:**

- To reduce citizen complaints from 65% to 50% of work requests
- To complete all requests within 15 days

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	151,071	196,100	129,391	196,100	147,200	-24.94%
Supplies & Materials	2,344	3,000	833	3,000	3,000	0.00%
Capital Outlay	5,188	8,000	-	8,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$158,602</b>	<b>\$207,100</b>	<b>\$130,224</b>	<b>\$207,100</b>	<b>\$150,200</b>	<b>-27.47%</b>

## **General Fund** **Mosquito Control**

**Service Statement:** The Division of Mosquito Control is responsible for education of citizens as well as distribution of larvacide and adulticide to control the mosquito population in Lowndes County. The County's program is recognized as one of the premier programs in the State. For fiscal year 2009, this division was moved to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	41,207	652	-	-	-100.00%
Services & Contracts	46,835	21,600	42,250	-	-	-100.00%
Supplies & Materials	11,443	30,320	25,973	-	-	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$58,278</b>	<b>\$93,127</b>	<b>\$68,876</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Personnel Summary</b>						
Mosquito Control Technician	1	1	1	0	0	-100.00%
Approved Positions	1	1	1	0	0	-100.00%

## **General Fund** **Sanitation**

**Service Statement:** The Division of 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, the division was moved into and enterprise fund based on agreements reached on Service Delivery Strategy. The Board will be voting on a plan to move sanitation to a fee based program.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	35	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	(1,587)	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(1,552)</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## **General Fund** **Indigent Defense**

**Service Statement:** The Indigent Defense Division was responsible for accounting for the costs associated with providing legal council to defendants. This program was replaced by the State's Public Defender in January 2005.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	1	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## **General Fund** **Feed the Elderly**

**Service Statement:** Feed the Elderly is a program funded by Lowndes County beginning with fiscal year 2003. The program, which operates the Senior Citizen Nutrition Center, provides lunches to qualified elderly citizens in Lowndes County.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	22,577	17,200	24,191	17,200	24,000	39.53%
Supplies & Materials	933	-	324	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	198	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$23,511</b>	<b>\$17,200</b>	<b>\$24,713</b>	<b>\$17,200</b>	<b>\$24,000</b>	<b>39.53%</b>

## General Fund The Haven

**Service Statement:** The Haven is an outside agency funded in part by Lowndes County which provides shelter to battered women as well as rape crisis assistance. The shelter serves a multi-county region and receives additional funding from the Victim/Witness Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$50,000</b>	<b>\$5,000</b>	<b>0.00%</b>

## 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:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$106,300</b>	<b>\$106,300</b>	<b>\$106,300</b>	<b>\$106,300</b>	<b>\$106,300</b>	<b>0.00%</b>

## **General Fund** **Public Health**

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

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	5,772	5,000	4,149	5,000	5,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	360,000	360,000	361,440	360,000	360,000	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$365,772</b>	<b>\$365,000</b>	<b>\$365,589</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>0.00%</b>

## **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:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	702	-	-	-	-	0.00%
Services & Contracts	178,138	172,542	141,052	177,994	166,705	-3.38%
Supplies & Materials	4,973	4,300	4,298	4,600	3,000	-30.23%
Capital Outlay	532	2,000	2,494	16,000	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	2,189	3,150	3,159	4,980	2,900	-7.94%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$186,534</b>	<b>\$181,992</b>	<b>\$151,004</b>	<b>\$203,574</b>	<b>\$172,605</b>	<b>-5.16%</b>

## **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:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	104,800	104,800	124,500	124,500	124,500	18.80%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$104,800</b>	<b>\$104,800</b>	<b>\$124,500</b>	<b>\$124,500</b>	<b>\$124,500</b>	<b>18.80%</b>

## **General Fund** **Parks & Recreation**

**Service Statement:** The Division of Parks & Recreation accounted for the costs to operate the Valdosta-Lowndes County Recreation, Parks and Community Affairs Department, which provided county-wide parks and recreation services. In July 2008, the Valdosta-Lowndes County Parks and Recreation Authority was created to operate the parks and recreation program. The Authority will receive a dedicated millage and be responsible for all aspects of the program.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	2,910,494	3,090,000	2,531,819	3,375,000	-	-100.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$2,910,494</b>	<b>\$3,090,000</b>	<b>\$2,531,819</b>	<b>\$3,375,000</b>	<b>\$-</b>	<b>-100.00%</b>

## 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.

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Valdosta/Lowndes County</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	15,000	15,000	15,000	20,000	20,000	33.33%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>33.33%</b>
<b>Lake Park Area</b>						
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$10,000</b>	<b>\$7,500</b>	<b>0.00%</b>

## **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 in Lowndes County. The libraries include the Main Branch, Hahira, Southside and Lake Park. Branches in Lanier and Echols Counties are part of the library system but are not included in the funding provided by Lowndes County.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	998,700	1,023,700	1,023,700	2,338,444	1,528,648	49.33%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$998,700</b>	<b>\$1,023,700</b>	<b>\$1,023,700</b>	<b>\$2,338,444</b>	<b>\$1,528,648</b>	<b>49.33%</b>

## **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, the funding for this division was transferred to the Accommodation Excise Tax Fund. For fiscal year 2008, as part of the Service Delivery Strategy Agreement, funding will be provided through the City of Valdosta's collection of accommodation excise taxes.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	95,000	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$95,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## **General Fund** **Moody Support Group**

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

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	75,000	105,000	105,000	105,000	105,000	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$75,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>0.00%</b>

## **General Fund** **Historical Society**

**Service Statement:** The Historical Society Division accounts for the County's contributions toward the operations of the Valdosta-Lowndes County Historical Society and Museum, located in the old Carnegie Library. The museum houses many items from Lowndes County's past. Prior year budgets also include allocations to the Heritage Foundation which was moved to a separate division for fiscal year 2009.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	20,000	25,000	25,000	20,000	20,000	-20.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-20.00%</b>

## **General Fund** **Southside Recreation**

**Service Statement:** The Southside Recreation Division accounts for the County's contributions to the program, located on South Oak Street, which targets at risk youth. The QUOLA program was included in this division in previous years but was moved to its own division for fiscal year 2009.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0.00%</b>

## **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 care and youth sports activities for children in Lowndes County.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$69,994</b>	<b>\$50,000</b>	<b>0.00%</b>

## **General Fund** **Children's Advocacy Center**

**Service Statement:** The Children's Advocacy Center Division accounts for the County's contributions to the Children's Advocacy Center. The program serves children who are victims of abuse of any kind.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	25,000	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$25,000</b>	<b>100.00%</b>

## **General Fund** **Heritage Foundation**

**Service Statement:** The Heritage Foundation Division was created in fiscal year 2009 to account for the contributions to the Valdosta Heritage Foundation. Previously these contributions were accounted for in the Historical Society Division. The Heritage Foundation's current project is the restoration of the Roberts House, the oldest house in Valdosta, located in the historic district.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	25,000	5,000	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>100.00%</b>

## General Fund QUOLA

**Service Statement:** The QUOLA Division was created in fiscal year 2009 to account for the contributions to the program which targets at-risk youth. Previously these contributions were accounted for in the Southside Recreation Division.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	5,000	5,000	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>100.00%</b>

## **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:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	\$19,737	15,000	32,862	25,400	20,000	33.33%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$19,737</b>	<b>\$15,000</b>	<b>\$32,862</b>	<b>\$25,400</b>	<b>\$20,000</b>	<b>33.33%</b>

## **General Fund** **County Planner**

**Service Statement:** The Office of the County Planner was created in fiscal year 2008. During fiscal year 2007, the County hired an in-house Planner to perform the duties previously performed by the staff of the South Georgia RDC. In FY 2007, the position was included in the Office of the County Manager. For fiscal year 2009, the division is moved to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	55,880	56,488	-	-	-100.00%
Services & Contracts	-	1,150	3,018	-	-	-100.00%
Supplies & Materials	-	870	1,248	-	-	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	1,640	663	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$59,540</b>	<b>\$61,418</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Personnel Summary</b>						
County Planner	0	1	1	0	0	-100.00%
Approved Positions	0	1	1	0	0	-100.00%

## **General Fund** **Planning Commission**

**Service Statement:** The Planning Commission Division accounts for the additional support services provided to the County Planner through the staff of the South Georgia RDC and for the operations 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. For fiscal year 2009, this division is moved to the Special Services Fund.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	116,050	90,610	83,110	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$116,050</b>	<b>\$90,610</b>	<b>\$83,110</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>

## 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 site as well. For fiscal year 2009, this division is moved to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	177,332	206,939	206,939	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	\$177,332	\$206,939	\$206,939	\$-	\$-	-100.00%

## **General Fund** **Economic Development**

**Service Statement:** The Economic Development Division accounts for any subsidy provided to agencies funded through the Accommodation Excise Tax Fund. Under the previous intergovernmental agreement, any subsidies were shared equally by Lowndes County and the City of Valdosta. In January 2008, the City of Valdosta began collecting its share of the accommodation excise tax and the funding agreements were all changed. Any subsidy that would be due from Lowndes County, beginning in fiscal year 2009, will be accounted for in the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	84,600	-	7	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total Expenditures	\$84,600	\$-	\$7	\$-	\$-	0.00%

## **General Fund** **Zoning Administration**

**Service Statement:** The Zoning Administration Division was previously a joint department between Lowndes County, the City of Hahira and the City of Valdosta. During fiscal year 2008, the County terminated the agreement and each government developed their own Zoning Departments. For fiscal year 2009, the division is moved to the Special Services Fund.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	42,100	152,745	157,348	-	-	-100.00%
Services & Contracts	59,391	46,550	13,213	-	-	-100.00%
Supplies & Materials	3,281	4,800	4,430	-	-	-100.00%
Capital Outlay	-	4,500	3,286	-	-	-100.00%
Statutory	-	-	-	-	-	0.00%
Other	1,364	6,775	1,015	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$106,136</b>	<b>\$215,370</b>	<b>\$179,292</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Personnel Summary</b>						
Administrative Assistant	1	1	1	0	0	-100.00%
Administrative Technician	1	1	1	0	0	-100.00%
Zoning Administrator	1	1	1	0	0	-100.00%
Approved Positions	3	3	3	0	0	-100.00%

## **General Fund** **Other Financing Uses**

**Service Statement:** Other Financing Uses accounts for any operating transfers made from the General Fund.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
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	822,116	634,921	-	-	10,859	-98.29%
<b>Total Expenditures</b>	<b>\$822,116</b>	<b>\$934,921</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,859</b>	<b>-98.29%</b>

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# Keep Lowndes Valdosta Beautiful

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	50,000	50,000	50,000	50,000	50,000	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	2,702	-	2,117	-	-	0.00%
Miscellaneous	350	-	2,025	-	-	0.00%
<b>Total Revenues</b>	<b>\$53,052</b>	<b>\$50,000</b>	<b>\$54,142</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	52,605	60,028	62,289	63,541	63,516	5.81%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$52,605</b>	<b>\$60,028</b>	<b>\$62,289</b>	<b>\$63,541</b>	<b>\$63,516</b>	<b>5.81%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$448</b>	<b>\$(10,028)</b>	<b>\$(8,147)</b>	<b>\$(13,541)</b>	<b>\$(13,516)</b>	<b>34.78%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$448</b>	<b>\$(10,028)</b>	<b>\$(8,147)</b>	<b>\$(13,541)</b>	<b>\$(13,516)</b>	<b>34.78%</b>
<b>Beginning Fund Balance</b>	<b>\$113,757</b>	<b>\$114,205</b>	<b>\$114,205</b>	<b>\$104,177</b>	<b>\$104,177</b>	<b>-8.78%</b>
<b>Ending Fund Balance</b>	<b>\$114,205</b>	<b>\$104,177</b>	<b>\$106,058</b>	<b>\$90,636</b>	<b>\$90,661</b>	<b>-12.97%</b>

## **Keep Lowndes Valdosta Beautiful**

**Service Statement:** Keep Lowndes Valdosta Beautiful practices, promotes and encourages environmental stewardship through public education and community-based projects which emphasize waste reduction, litter abatement and beautification throughout Lowndes County. KLVB has built up fund balance over the past several years and is using some of it for projects.

### **Goals:**

- To continue implementation of the Governor’s Clean Community Challenge
- To increase organization participation on cleanup projects (Rivers Alive, Make-A-Difference Day, The Great American Cleanup) to 10 organizations
- To add at least 5 participants to the Adopt-A-Road/Street project

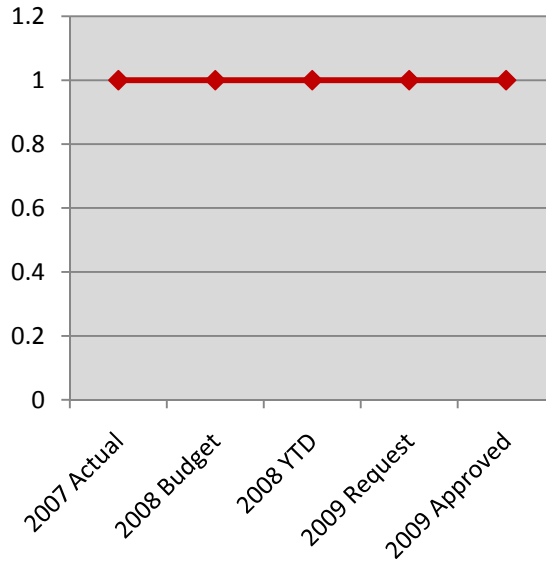
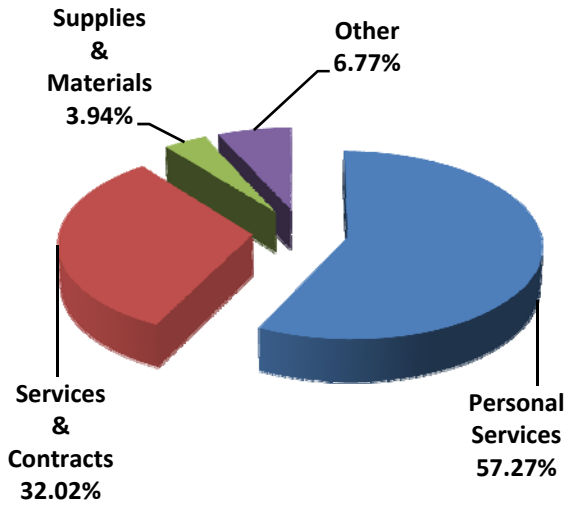
### **Performance Measures:**

	2008	2007
<b>Bring One For the Chipper</b>		
# of Christmas Trees Collected	850	1,245
<b>The Great American Cleanup</b>		
Tons of Trash Collected	20.1	16.6
# of Tires Collected	38	
# of Appliances Collected	25	
# of Participants	2,567	
<b>Make-A-Difference Day</b>		
Tons of Trash Collected	22.06	26.74
# of Tires Collected	19	
# of Appliances Collected	5	
<b>Rivers Alive</b>		
Tons of Trash Collected	5.52	4.22
# of Tires Collected	8	
# of Appliances Collected	1	
<b>Magic of Recycling</b>		
# of Shows Performed		12
# of Children Reached		4,000+
<b>Electronics Recycling</b>		
Tons of Electronics Collected		18
# of Monitors		258
# of Personal Computers		353
# of Televisions		27

# Keep Lowndes Valdosta Beautiful

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	33,467	32,863	36,879	36,376	36,376	10.69%
Services & Contracts	12,100	20,365	12,176	20,365	20,340	-0.12%
Supplies & Materials	659	2,500	3,430	2,500	2,500	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	6,379	4,300	9,804	4,300	4,300	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$52,605</b>	<b>\$60,028</b>	<b>\$62,289</b>	<b>\$63,541</b>	<b>\$63,516</b>	<b>11.62%</b>
<b>Personnel Summary</b>						
Executive Director	1	1	1	1	1	0.00%
Approved Positions	1	1	1	1	1	0.00%



◆ Approved Positions

# Sheriff's Commissary

## Financial Plan

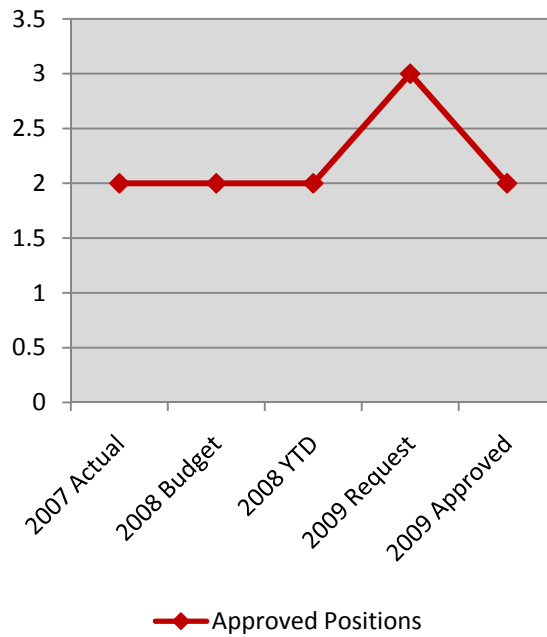
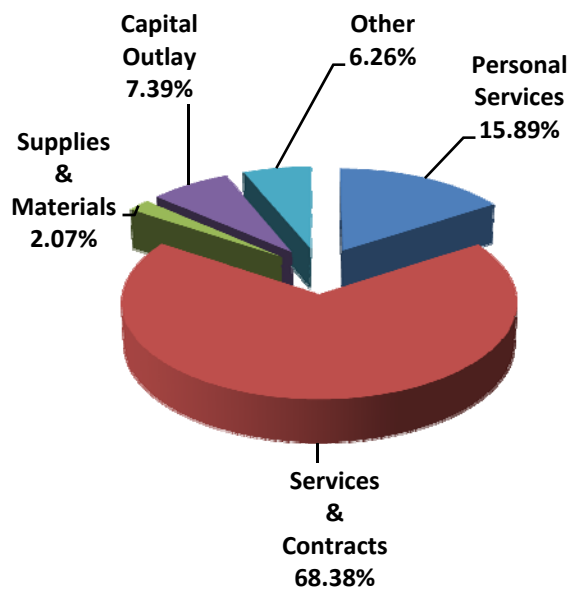
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	285,750	215,000	313,135	215,000	255,000	18.60%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	307,056	250,000	218,195	225,000	225,000	-10.00%
<b>Total Revenues</b>	<b>\$592,806</b>	<b>\$465,000</b>	<b>\$531,330</b>	<b>\$440,000</b>	<b>\$480,000</b>	<b>3.23%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	627,220	481,989	664,037	574,729	541,101	12.26%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$627,220</b>	<b>\$481,989</b>	<b>\$664,037</b>	<b>\$574,729</b>	<b>\$541,101</b>	<b>12.26%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(34,414)</b>	<b>\$(16,989)</b>	<b>\$(132,707)</b>	<b>\$(134,729)</b>	<b>\$(61,101)</b>	<b>259.65%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(34,414)</b>	<b>\$(16,989)</b>	<b>\$(132,707)</b>	<b>(134,729)</b>	<b>\$(61,101)</b>	<b>259.65%</b>
<b>Beginning Fund Balance</b>	<b>\$453,175</b>	<b>\$418,761</b>	<b>\$418,761</b>	<b>\$401,772</b>	<b>\$401,772</b>	<b>-4.06%</b>
<b>Ending Fund Balance</b>	<b>\$418,761</b>	<b>\$401,772</b>	<b>\$286,055</b>	<b>\$340,671</b>	<b>\$340,671</b>	<b>-15.21%</b>

# Sheriff's Commissary

**Service Statement:** The Sheriff's Commissary Fund is used to account for income and expenditures in operating the commissary at the Lowndes County Jail where inmates can purchase postage, snack foods and personal hygiene items. Projects benefiting inmates are in progress, utilizing fund balance. The Sheriff's Office is aware of the declining balance.

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	83,041	80,599	88,324	119,635	86,007	6.71%
Services & Contracts	481,436	356,296	540,109	370,000	370,000	3.85%
Supplies & Materials	25,464	11,200	11,042	11,200	11,200	0.00%
Capital Outlay	-	-	2,727	40,000	40,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	37,279	33,894	21,834	33,894	33,894	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$627,220</b>	<b>\$481,989</b>	<b>\$664,037</b>	<b>\$574,729</b>	<b>\$541,101</b>	<b>12.26%</b>
<b>Personnel Summary</b>						
Administrative Clerk	0	0	0	1	0	0.00%
Custodian	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	0.00%
Approved Positions	2	2	2	3	2	0.00%



# Drug Seizures

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	944,594	-	-	-	-	0.00%
Investment Income	41,682	4,000	-	-	-	-100.00%
Miscellaneous	30,900	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$1,017,176</b>	<b>\$4,000</b>	<b>\$-</b>	<b>\$</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	205,200	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$205,200</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$811,976</b>	<b>\$4,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$811,976</b>	<b>\$4,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$540,774</b>	<b>\$1,352,750</b>	<b>\$1,352,750</b>	<b>\$1,356,750</b>	<b>\$1,356,750</b>	<b>0.30%</b>
<b>Ending Fund Balance</b>	<b>\$1,352,750</b>	<b>\$1,356,750</b>	<b>\$1,356,750</b>	<b>\$1,356,750</b>	<b>\$1,356,750</b>	<b>0.00%</b>

## **Drug Seizures**

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

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	205,200	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$205,200</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## Accommodation Excise Tax

### Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	1,817,054	1,900,000	1,032,359	1,900,000	-	-100.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$1,817,054</b>	<b>\$1,900,000</b>	<b>\$1,032,359</b>	<b>\$1,900,000</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	1,834,773	1,881,355	1,096,609	1,881,355	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,834,773</b>	<b>\$1,881,355</b>	<b>\$1,096,609</b>	<b>\$1,881,355</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(17,719)</b>	<b>\$18,645</b>	<b>\$(64,250)</b>	<b>\$18,645</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(17,719)</b>	<b>\$18,645</b>	<b>\$(64,250)</b>	<b>\$18,645</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$113,424</b>	<b>\$95,705</b>	<b>\$95,705</b>	<b>\$114,350</b>	<b>\$114,350</b>	<b>19.48%</b>
<b>Ending Fund Balance</b>	<b>\$95,705</b>	<b>\$114,350</b>	<b>\$31,455</b>	<b>\$132,995</b>	<b>\$114,350</b>	<b>0.00%</b>

## **Accommodation Excise Tax**

**Service Statement:** The Accommodation Excise Tax Fund accounted for funds received for taxes on lodging and used for promotion of tourism and economic development. State law requires that 40% of the tax be used to promote tourism. In previous years, the remaining funds were allocated based on an intergovernmental agreement between Lowndes County and the City of Valdosta. For fiscal year 2008, the Industrial Authority began receiving a dedicated millage and was removed from the fund. The Arts Commission was added in that year. In January, 2008, the City of Valdosta began collecting their portion of the accommodation excise tax. For fiscal year 2009, these funds have been transferred to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,834,773	1,881,355	1,096,609	1,881,355	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,834,773</b>	<b>\$1,881,355</b>	<b>\$1,096,609</b>	<b>\$1,881,355</b>	<b>\$-</b>	<b>-100.00%</b>

# Jail Operations

## Financial Plan

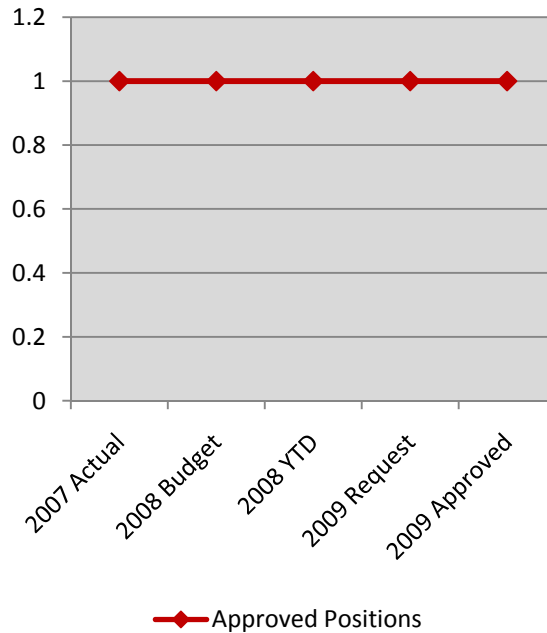
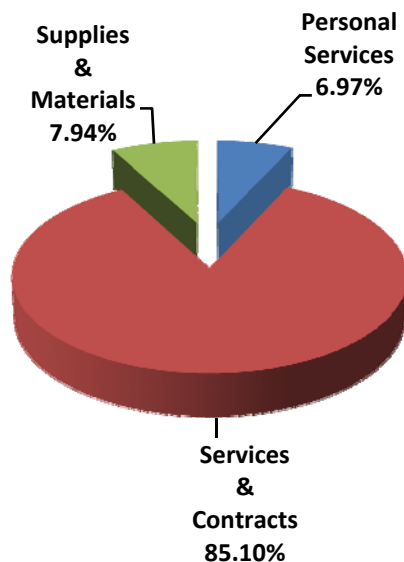
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	516,242	500,000	526,906	430,000	430,000	-14.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$516,242</b>	<b>\$500,000</b>	<b>\$526,906</b>	<b>\$430,000</b>	<b>\$430,000</b>	<b>-14.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	779,896	515,934	1,024,635	529,496	623,996	20.94%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$779,896</b>	<b>\$515,934</b>	<b>\$1,024,635</b>	<b>\$529,496</b>	<b>\$623,996</b>	<b>20.94%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(263,654)</b>	<b>\$(15,934)</b>	<b>\$(497,729)</b>	<b>\$(99,496)</b>	<b>\$(193,996)</b>	<b>1117.50%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(263,654)</b>	<b>\$(15,934)</b>	<b>\$(497,729)</b>	<b>\$(99,496)</b>	<b>\$(193,996)</b>	<b>1117.50%</b>
<b>Beginning Fund Balance</b>	<b>\$483,242</b>	<b>\$219,588</b>	<b>\$219,588</b>	<b>\$203,654</b>	<b>\$203,654</b>	<b>-7.26%</b>
<b>Ending Fund Balance</b>	<b>\$219,588</b>	<b>\$203,654</b>	<b>\$(278,141)</b>	<b>\$104,158</b>	<b>\$9,658</b>	<b>-95.26%</b>

## Jail Operations

**Service Statement:** The Jail Operations Funds accounts for the expenditures incurred in staffing, maintenance and operation of the Lowndes County Jail. The funding comes from add on fines administered by the courts. As costs have increased, the fund balance has been depleted. For FY 2008, a transfer was made to eliminate the deficit in fund balance and adjustments will be made in FY 2009 expenditures.

### Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	38,374	39,904	42,651	43,466	43,466	8.93%
Services & Contracts	470,791	351,300	722,016	361,300	531,000	51.15%
Supplies & Materials	198,164	124,730	194,827	124,730	49,530	-60.29%
Capital Outlay	48,410	-	55,706	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	24,157	-	9,438	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$779,896</b>	<b>\$515,934</b>	<b>\$1,024,635</b>	<b>\$529,496</b>	<b>\$623,996</b>	<b>20.94%</b>
<b>Personnel Summary</b>						
Maintenance Coordinator	1	1	1	1	1	0.00%
Approved Positions	1	1	1	1	1	0.00%



# Drug Abuse Treatment

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	286,640	275,000	260,961	275,000	275,000	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$286,640</b>	<b>\$275,000</b>	<b>\$260,961</b>	<b>\$275,000</b>	<b>\$275,000</b>	<b>0.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	341,474	386,980	347,263	395,441	325,000	-16.02%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$341,474</b>	<b>\$386,980</b>	<b>\$347,263</b>	<b>\$395,441</b>	<b>\$325,000</b>	<b>-16.02%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(54,834)</b>	<b>\$(11,980)</b>	<b>\$(86,302)</b>	<b>\$(120,441)</b>	<b>\$(50,000)</b>	<b>-55.35%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(54,834)</b>	<b>\$(11,980)</b>	<b>\$(86,302)</b>	<b>\$(120,441)</b>	<b>\$(50,000)</b>	<b>-55.35%</b>
<b>Beginning Fund Balance</b>	<b>\$(112,939)</b>	<b>\$(167,773)</b>	<b>\$(167,773)</b>	<b>\$(279,753)</b>	<b>\$(279,753)</b>	<b>66.75%</b>
<b>Ending Fund Balance</b>	<b>\$(167,773)</b>	<b>\$(279,753)</b>	<b>\$(254,075)</b>	<b>\$(400,194)</b>	<b>\$(329,753)</b>	<b>17.87%</b>

## **Drug Abuse Treatment**

**Service Statement:** The Lowndes Drug Awareness Council (LODAC) contracts with Lowndes County to provide drug abuse treatment services. The office provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors and adults. The areas served by LODAC include substance abuse, teen pregnancy, sexual behavior, suicide, etc. LODAC is working with the courts and grant providers to address the deficit fund balance as well as reducing expenditures.

### **Goals:**

- To continue to provide quality and timely resources to the citizens of Lowndes County
- To continue to reallocate unnecessary budget items to accommodate future growth
- To reduce personnel costs by 3-5%
- To obtain grant funding to reduce program costs by 8-10%
- To increase fine revenue by 1-2%

### **Performance Measures:**

	2008	2007
Contacts Made in Business/Community		3,218
Contacts Made in School Systems		7,091
Crisis Calls Completed		25
Hours of Training		213
Juvenile Court Proceedings Attended		35
Teens Assigned to Complete Program		75
Parents Assigned to Complete Program		97

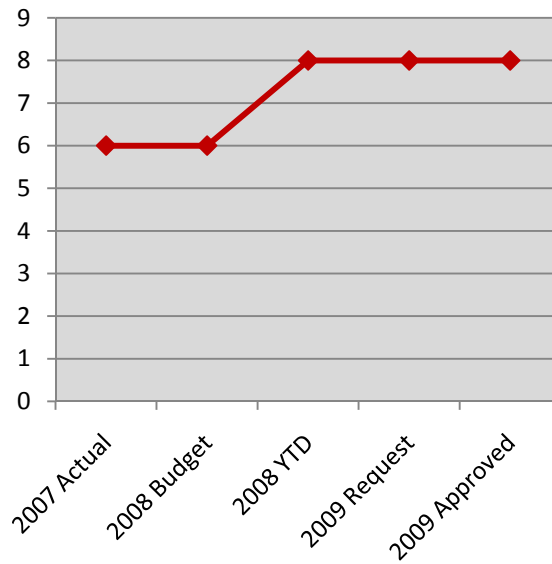
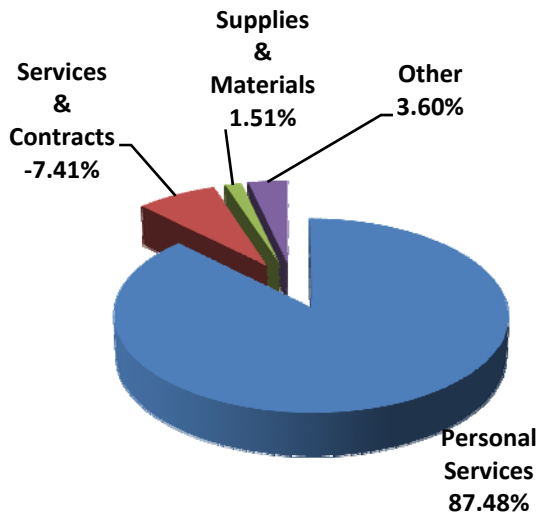
# Drug Abuse Treatment

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	299,763	335,185	311,829	343,676	333,753	-0.43%
Services & Contracts	33,777	32,450	26,173	32,250	(28,268)	-187.11%
Supplies & Materials	5,026	5,720	1,627	5,780	5,780	1.05%
Capital Outlay	234	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	2,675	13,625	7,634	13,735	13,735	0.81%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$341,474</b>	<b>\$386,980</b>	<b>\$347,263</b>	<b>\$395,441</b>	<b>\$325,000</b>	<b>-16.02%</b>

## Personnel Summary

Executive Director	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	0.00%
Program Aide	0	0	2	2	2	100.00%
Program Director	1	1	1	1	1	0.00%
PT Substance Abuse Counselor	1	1	1	1	1	0.00%
Substance Abuse Counselor	2	2	2	2	2	0.00%
<b>Approved Positions</b>	<b>6</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>33.33%</b>



◆ Approved Positions

# Emergency Telecommunications

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	775,532	584,918	622,406	697,911	684,913	17.10%
Charges for Service	1,678,322	1,700,000	1,942,455	1,825,000	1,825,000	7.35%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	135	-	324	-	-	0.00%
Miscellaneous	20,900	20,000	20,900	20,000	20,000	0.00%
<b>Total Revenues</b>	<b>\$2,474,888</b>	<b>\$2,304,918</b>	<b>\$2,586,085</b>	<b>\$2,542,911</b>	<b>\$2,529,913</b>	<b>9.76%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	2,314,248	2,939,839	2,689,278	3,104,956	2,540,772	-13.57%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$2,314,248</b>	<b>\$2,939,839</b>	<b>\$2,689,278</b>	<b>\$3,104,956</b>	<b>\$2,540,772</b>	<b>-13.57%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$160,641</b>	<b>\$(634,921)</b>	<b>\$(103,193)</b>	<b>\$(562,045)</b>	<b>\$(10,859)</b>	<b>-98.29%</b>
<b>Other Sources &amp; Uses</b>						
OTI – General Fund	150,549	634,921	-	-	10,859	-98.29%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$311,190</b>	<b>\$-</b>	<b>\$(103,193)</b>	<b>\$(562,045)</b>	<b>\$-</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$(311,189)</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$1</b>	<b>\$1</b>	<b>\$(103,192)</b>	<b>\$(562,044)</b>	<b>\$1</b>	<b>0.00%</b>

# Emergency Telecommunications

**Service Statement:** The Emergency Telecommunications Fund is made up of divisions that serve a different need:

- **Emergency Operations** - Accounts for the operation of the 911 Center which provides citizens of Lowndes County with timely and accurate communications to emergency response services and, when appropriate, assists with resolutions to citizen's emergencies.
- **Emergency Management** – Provides citizens of Lowndes County with coordinated services in the event of a disaster or emergency. This division was transferred to the General Fund during fiscal year 2008.
- **Sheriff – Radio Communications** – Accounts for the costs of maintaining and operating the VHF tower, previously located on James Road. The tower was moved during fiscal year 2008 to the Fire headquarters on US 84 East. This tower acts as a backup in the event of failure of the 800 MHz system.
- **Public Safety Radio System** – Accounts for the state of the art 800 MHz radio system which provides communication links between the 911 Center and public safety agencies serving Lowndes County. Radio communications are also provided with other departments that may respond during emergencies such as Public Works, Utilities and Engineering.

**Goals:**

- To continue to reduce the turnover rate for dispatchers
- To maintain CALEA accreditation
- To complete the rebanding project for the Public Safety Radio System
- To connect seamlessly to the new MPLS Network for GCIC and NCIC
- To provide advance supervisory training for all supervisors

**Performance Measures:**

	2008	2007
Average Daily Calls for Service	528.67	508.71
CALEA Accredited 911 Agencies in Georgia		2
CALEA Accredited 911 Agencies in US		35
Formal Complaints Received	0	
Overtime Hours	2775.5	2665.25
Distribution of Calls		
Fire	3.75%	
EMS	7.00%	
Valdosta Police Department	45.50%	
Lowndes County Sheriff's Office	35.75%	
Other	8.00%	

# Emergency Telecommunications

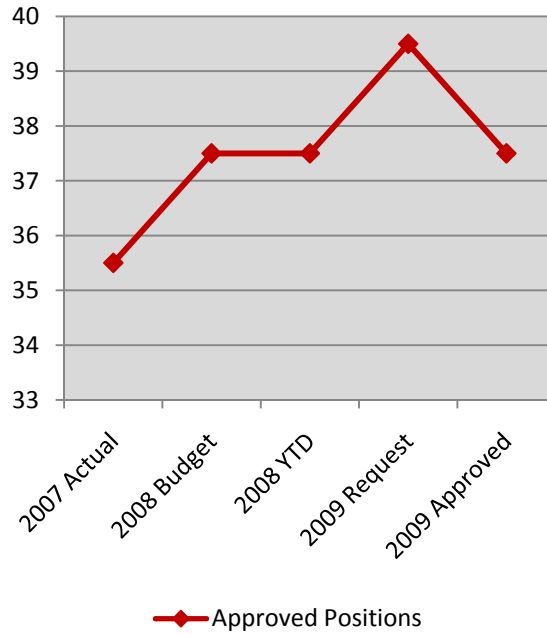
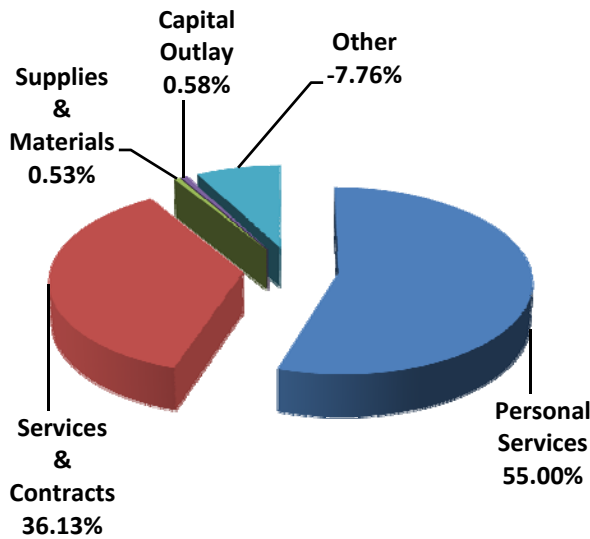
## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>911 Center</b>						
Personal Services	1,339,794	1,754,911	1,506,704	1,822,863	1,654,300	-11.43%
Services & Contracts	422,348	429,471	428,278	501,567	406,387	-5.37%
Supplies & Materials	14,325	97,016	25,251	36,43	20,500	-79.33%
Capital Outlay	37,940	81,000	188,719	35,120	17,400	-78.52%
Statutory	-	1,450	-	1,552	-	-100.00%
Other	15,720	24,362	17,114	33,639	(238,587)	-1,079.34%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,830,127</b>	<b>\$2,388,210</b>	<b>\$2,166,066</b>	<b>\$2,431,184</b>	<b>\$1,860,000</b>	<b>-22.11%</b>
<b>Personnel Summary</b>						
911 Director	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	0.00%
PT Telecom Specialist	0.5	0.5	0.5	0.5	0.5	0.00%
System Analyst	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	0.00%
Telecommunications Officer	10	10	12	12	12	20.00%
Telecommunications Specialist	12	14	12	14	12	-14.29%
Training Officer	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>35.5</b>	<b>37.5</b>	<b>37.5</b>	<b>39.5</b>	<b>37.5</b>	<b>0.00%</b>
<b>Emergency Management</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	1,500	300	-	-	-100.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	4,200	-	-	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$5,700</b>	<b>\$300</b>	<b>\$-</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Sheriff- Radio Communications</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	9,512	4,457	10,324	10,324	8.54%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	500	-	535	535	7.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$10,012</b>	<b>\$4,457</b>	<b>\$10,859</b>	<b>\$10,859</b>	<b>8.46%</b>

# Emergency Telecommunications

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Public Safety Radio System</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	413,288	535,917	516,805	662,913	669,913	25.00%
Supplies & Materials	-	-	1,650	-	-	0.00%
Capital Outlay	70,833	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$484,121</b>	<b>\$535,917</b>	<b>\$518,455</b>	<b>\$662,913</b>	<b>\$669,913</b>	<b>25.00%</b>



# Victim/Witness

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	77,242	65,700	95,344	75,500	75,500	14.92%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	229,366	196,500	169,337	176,500	176,500	-10.18%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$306,608</b>	<b>\$262,200</b>	<b>\$264,681</b>	<b>\$252,000</b>	<b>\$252,000</b>	<b>-3.89%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	277,248	295,397	286,527	305,752	299,481	1.38%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$277,248</b>	<b>\$295,397</b>	<b>\$286,527</b>	<b>\$305,752</b>	<b>\$299,481</b>	<b>1.38%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$29,360</b>	<b>\$(33,197)</b>	<b>\$(21,846)</b>	<b>\$(53,752)</b>	<b>\$(47,481)</b>	<b>43.03%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$29,360</b>	<b>\$(33,197)</b>	<b>\$(21,846)</b>	<b>\$(53,752)</b>	<b>\$(47,481)</b>	<b>43.03%</b>
<b>Beginning Fund Balance</b>	<b>\$(81,212)</b>	<b>\$(51,852)</b>	<b>\$(51,852)</b>	<b>\$(85,049)</b>	<b>\$(85,049)</b>	<b>64.02%</b>
<b>Ending Fund Balance</b>	<b>\$(51,852)</b>	<b>\$(85,049)</b>	<b>\$(73,698)</b>	<b>\$(138,801)</b>	<b>\$(132,530)</b>	<b>55.83%</b>

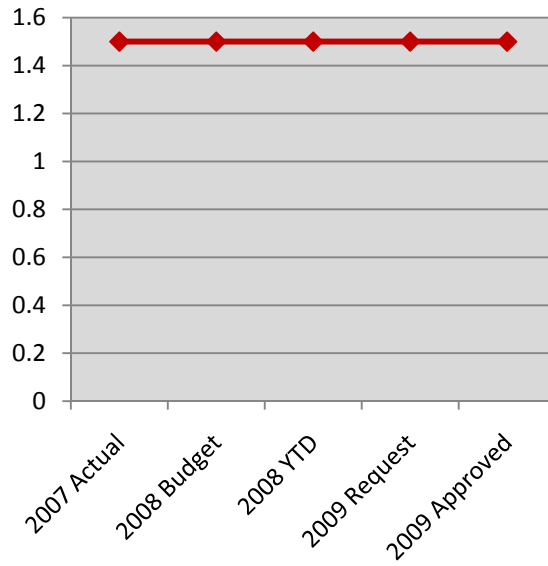
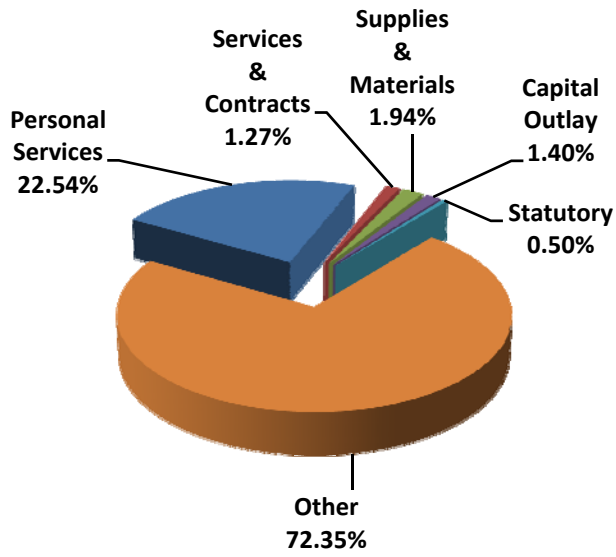
## Victim/Witness

**Service Statement:** Victim/Witness funds are administered by the courts and are to be used for victim services. The funds are allocated to the Office of the District Attorney who shares them with The Haven, a battered women’s shelter and the Solicitor General’s Office. The agencies involved are working through the courts to bring fine monies back up and eliminate the deficit.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>District Attorney</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	148,200	148,200	148,200	148,200	148,200	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$148,200</b>	<b>\$148,200</b>	<b>\$148,200</b>	<b>\$148,200</b>	<b>\$148,200</b>	<b>0.00%</b>
<b>The Haven</b>						
Personal Services	-	-	-	-	-	0.00%
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%
<b>Total Expenditures</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>0.00%</b>
<b>Solicitor General</b>						
Personal Services	60,551	65,365	65,242	71,785	67,514	3.29%
Services & Contracts	2,225	4,342	1,373	5,792	3,792	-12.67%
Supplies & Materials	2,265	3,100	2,848	5,800	5,800	87.10%
Capital Outlay	753	5,000	3,458	4,200	4,200	-16.00%
Statutory	-	2,000	-	1,500	1,500	-25.00%
Other	5,254	9,390	7,405	10,475	10,475	11.55%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$71,048</b>	<b>\$89,197</b>	<b>\$80,326</b>	<b>\$99,552</b>	<b>\$93,281</b>	<b>4.58%</b>
<b>Personnel Summary</b>						
PT Administrative Secretary	0.5	0.5	0.5	0.5	0.5	0.00%
Victim Advocate	1	1	1	1	1	0.00%
<b>Approved Positions</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0.00%</b>

# Victim/Witness



◆ Approved Positions

## Special Services

### Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	3,475,000	3,760,000	100.00%
Licenses & Permits	-	-	-	140,000	140,000	100.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	75,000	75,000	100.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,690,000</b>	<b>\$3,975,000</b>	<b>100.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	60,550	60,550	100.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	5,034,357	2,590,208	100.00%
Public Works	-	-	-	105,677	114,621	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	596,371	957,392	100.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,796,955</b>	<b>\$3,722,771</b>	<b>100.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(2,106,955)</b>	<b>\$252,229</b>	<b>100.00%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(2,106,955)</b>	<b>\$252,229</b>	<b>100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$(2,106,955)</b>	<b>\$252,229</b>	<b>100.00%</b>

**Service Statement:** The Special Services Division was created for fiscal year 2009 to account for revenues that are derived primarily from the unincorporated areas of Lowndes County and expenditures that benefit primarily the unincorporated areas of Lowndes County. A number of services that were previously accounted for in the General Fund were moved as well as the remains of the accommodation excise tax fund.

## Special Services 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. For fiscal year 2009, the South Georgia RDC division was moved to the Special Services Fund.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	60,550	60,550	100.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$60,550</b>	<b>\$60,550</b>	<b>100.00%</b>

## Special Services Fire/Rescue

**Service Statement:** The Division of Fire/Rescue is responsible for the provision of fire protection to the unincorporated areas of Lowndes County through nine consolidated volunteer fire stations. For fiscal year 2009, this division was transferred to the Special Services Fund.

### **Goals:**

- To add one new station annually
- To purchase two new pieces of equipment annually
- To improve two sub-stations annually
- To continue hiring of paid personnel to begin manning stations full time

### **Performance Measures:**

	2008	2007	2006
<b>Number of Alarms Annually</b>			
Between 8am and 5pm	978	707	1,113
Between 5pm and 12am	718	540	809
Between 12am and 8am	258	173	386
<b>Number of Volunteers Responding</b>			
Between 8am and 5pm	5.12	5.04	3.00
Between 5pm and 12am	5.64	5.33	5.70
Between 12am and 8am	4.71	4.76	5.00

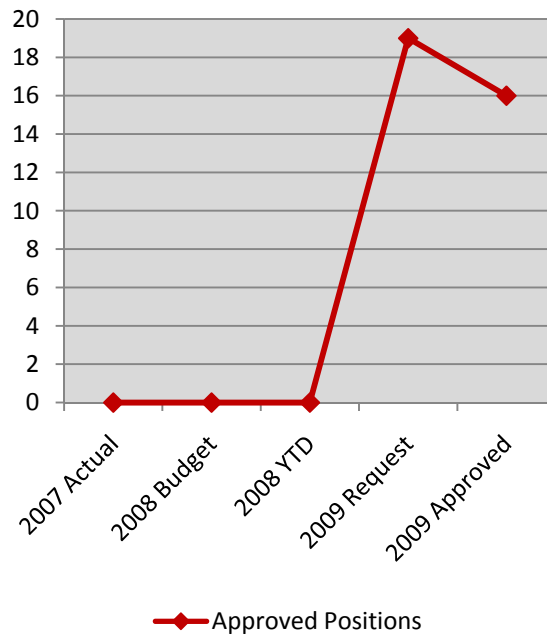
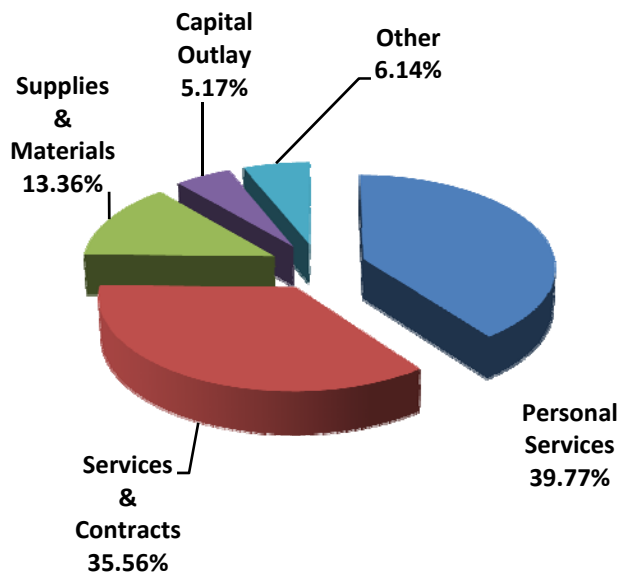
# Special Services Fire/Rescue

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	1,059,154	1,030,014	100.00%
Services & Contracts	-	-	-	969,266	921,206	100.00%
Supplies & Materials	-	-	-	655,093	346,000	100.00%
Capital Outlay	-	-	-	1,843,000	134,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	507,844	158,988	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,034,357</b>	<b>\$2,590,208</b>	<b>100.00%</b>

### Personnel Summary

Administrative Assistant	-	-	-	1	1	100.00%
Code Enforcement Officer	-	-	-	1	1	100.00%
Firefighter/EMT	-	-	-	1	1	100.00%
Firefighter/First Responder	-	-	-	7	7	100.00%
Fire Marshall	-	-	-	1	1	100.00%
Fire Services Director	-	-	-	1	1	100.00%
Fire/Code Inspector	-	-	-	1	1	100.00%
Lead Firefighters	-	-	-	3	0	0.00%
Training Officer	-	-	-	1	1	100.00%
Zoning/Code Officer	-	-	-	2	2	100.00%
<b>Approved Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>16</b>	<b>100.00%</b>



## **Special Services** **Mosquito Control**

**Service Statement:** The Division of Mosquito Control is responsible for education of citizens as well as distribution of larvacide and adulticide to control the mosquito population in Lowndes County. For fiscal year 2009, this division was transferred to the Special Services Fund.

**Goals:**

- To utilize a Public Works website to education citizens on mosquito control
- To improve departmental safety efforts
- To perform a minimum of 16 hours of employee training per month
- To reduce work orders from citizen complaints from 65% to 50%
- To complete all work requests within 15 days

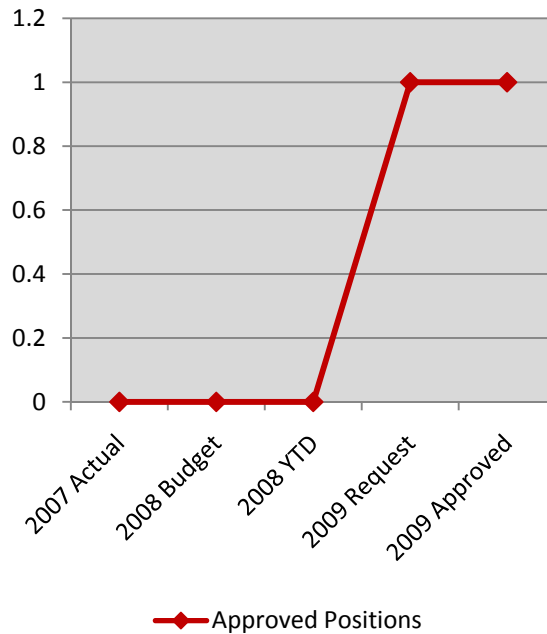
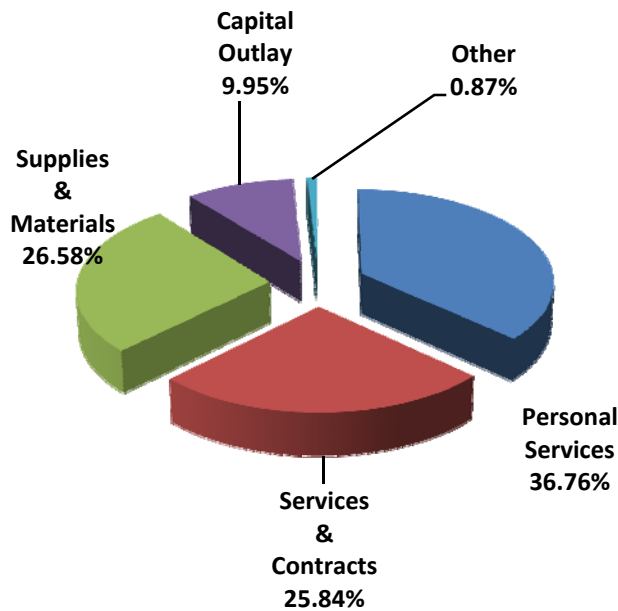
**Performance Measures:**

	<b>2008</b>	<b>2007</b>	<b>2006</b>
Cases of West Nile Virus in Georgia	4	50	8

# Special Services Mosquito Control

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	41,207	42,129	100.00%
Services & Contracts	-	-	-	21,600	29,622	100.00%
Supplies & Materials	-	-	-	30,470	30,470	100.00%
Capital Outlay	-	-	-	11,400	11,400	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	1,000	1,000	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$105,677</b>	<b>\$114,621</b>	<b>100.00%</b>
<b>Personnel Summary</b>						
Mosquito Control Technician	-	-	-	1	1	100.00%
Approved Positions	-	-	-	1	1	100.00%



## **Special Services** **Tourism Authority**

**Service Statement:** The Tourism Authority currently receives funding from the proceeds of the Accommodation Excise Tax as the 40% distribution for tourism promotion required under state law. In January 2009, the City of Valdosta elected to collect its portion of the accommodation excise tax and makes its payment directly to the authority. Lowndes County's portion was moved to the Special Services Fund for fiscal year 2009.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	114,000	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$114,000</b>	<b>100.00%</b>

## **Special Services** **Airport Authority**

**Service Statement:** The Airport Authority received funding from the proceeds of the Accommodation Excise Tax per intergovernmental agreement between the City of Valdosta and Lowndes County. The enabling legislation requires a 50/50 funding from the City and County. In January 2009, the City of Valdosta elected to collect its portion of the accommodation excise tax and makes it payment directly to the authority. Lowndes County's portion was moved to the Special Services Fund for fiscal year 2009.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	287,270	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$287,270</b>	<b>100.00%</b>

## Special Services County Planner

**Service Statement:** The Division of the County Planner was created in fiscal year 2008 to account for the County’s in-house Planner. This division is responsible for performing the duties previously performed by the staff off the South Georgia RDC. This division was moved to the Special Services Fund for fiscal year 2009.

**Goals:**

- To monitor growth of the program by adding and updating lots within Special Tax Lighting Districts to the Planning Quarterly Report
- To ensure the integrity of existing programs by auditing 10% of tax districts for proper coverage
- To ensure new program direction provides for no financial losses by adding and updating financial fund history data to the Planning Quarterly Report
- To ensure proper coordination of program by incorporating new ordinances into the Unified Land Development Code (ULDC)

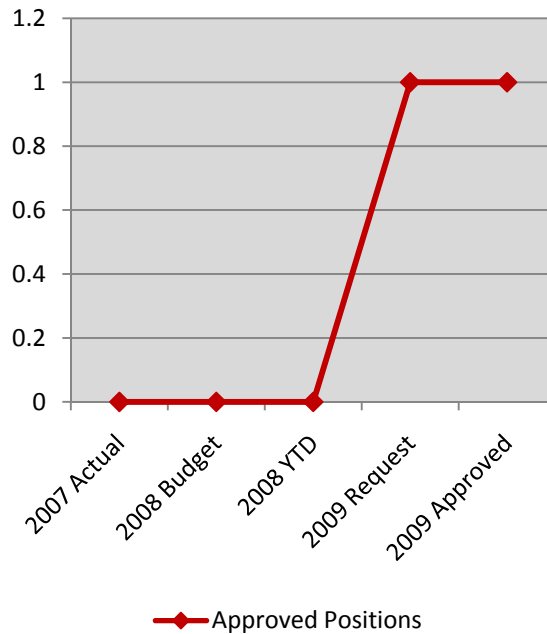
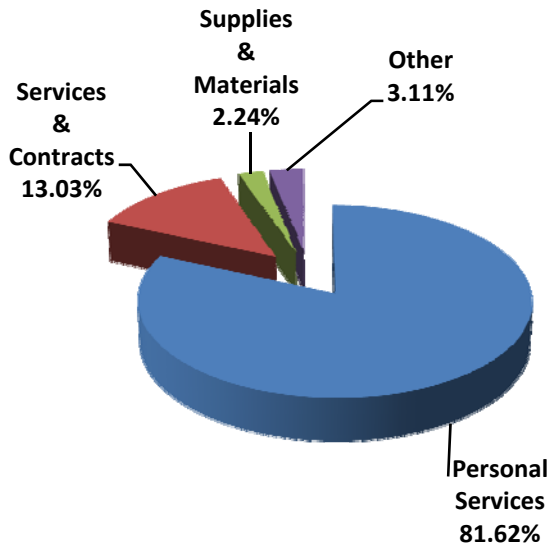
**Performance Measures:**

	District 1	District 2	District 3	Total
<b>Applications</b>				
Rezoning Requests	2	4	5	11
Pre-Applications	5	9	12	26
Minor Subdivisions	11	17	13	41
Subdivisions	0	4	3	7
Zoning Board of Appeals Cases	0	0	1	1
Vested Rights Cases	0	1	2	3
DRIs	0	0	2	2
<b>Total</b>	<b>18</b>	<b>35</b>	<b>38</b>	<b>91</b>

# Special Services County Planner

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	57,152	57,243	100.00%
Services & Contracts	-	-	-	9,140	9,140	100.00%
Supplies & Materials	-	-	-	1,570	1,570	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	2,180	2,180	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$70,042</b>	<b>\$70,133</b>	<b>100.00%</b>
<b>Personnel Summary</b>						
County Planner	-	-	-	1	1	100.00%
Approved Positions	-	-	-	1	1	100.00%



## Special Services Planning

**Service Statement:** The Planning Division accounts for additional support services provides to the County Planner by the staff of the South Georgia RDC and for the operations of the Greater Lowndes Planning Commission (GLPC). The GLPC examines requests for variances, special exceptions and zoning changes and makes recommendations to the Board of Commissioners on those cases. This division was moved to the Special Services Fund for fiscal year 2009.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	86,488	86,488	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$86,488</b>	<b>\$86,488</b>	<b>100.00%</b>

## Special Services 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 located in the South Georgia RDC building and have an extensive mapping web-site. This division was moved to the Special Services Fund for fiscal year 2009.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	217,782	217,782	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$217,782</b>	<b>\$217,782</b>	<b>100.00%</b>

## **Special Services** **Zoning**

**Service Statement:** The Zoning Division was previously 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, Lowndes County terminated the agreement and each government now provides their own Zoning departments. For fiscal year 2009, this division is transferred to the Special Services Fund.

### **Goals:**

- To continue cross training with Engineering, Planning and Zoning
- To continue education through the Carl Vinson Institute of Government
- To continue development of staff's working knowledge of the ULDC

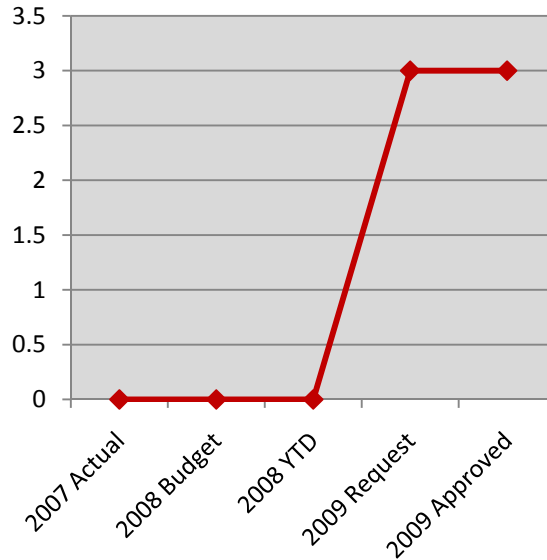
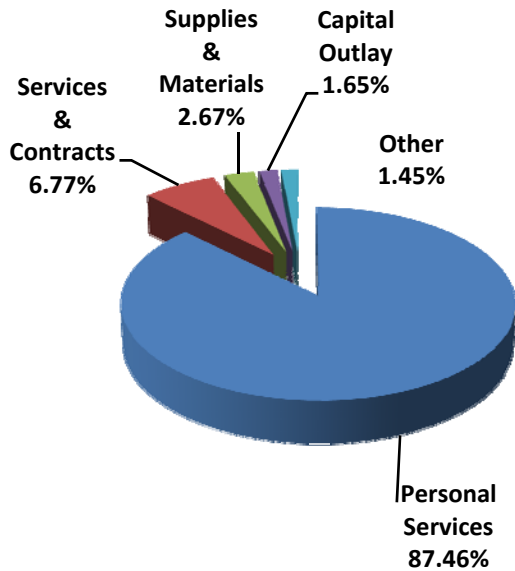
### **Performance Measures:**

	2008	2007
Zoning Approval Letter for Residential Development	1,575	805
Review of Business Occupation Applications	386	248
Hours Spent Meeting with Citizens Regarding ULDC	438	304

# Special Services Zoning

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	158,934	158,934	100.00%
Services & Contracts	-	-	-	46,550	12,300	100.00%
Supplies & Materials	-	-	-	5,300	4,850	100.00%
Capital Outlay	-	-	-	4,500	3,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	6,775	2,635	100.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$222,059</b>	<b>\$181,719</b>	<b>100.00%</b>
<b>Personnel Summary</b>						
Administrative Assistant	-	-	-	1	1	100.00%
Administrative Technician	-	-	-	1	1	100.00%
Zoning Administrator	-	-	-	1	1	100.00%
<b>Approved Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>100.00%</b>



◆ Approved Positions

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# **SPLOST III**

## **Financial Plan**

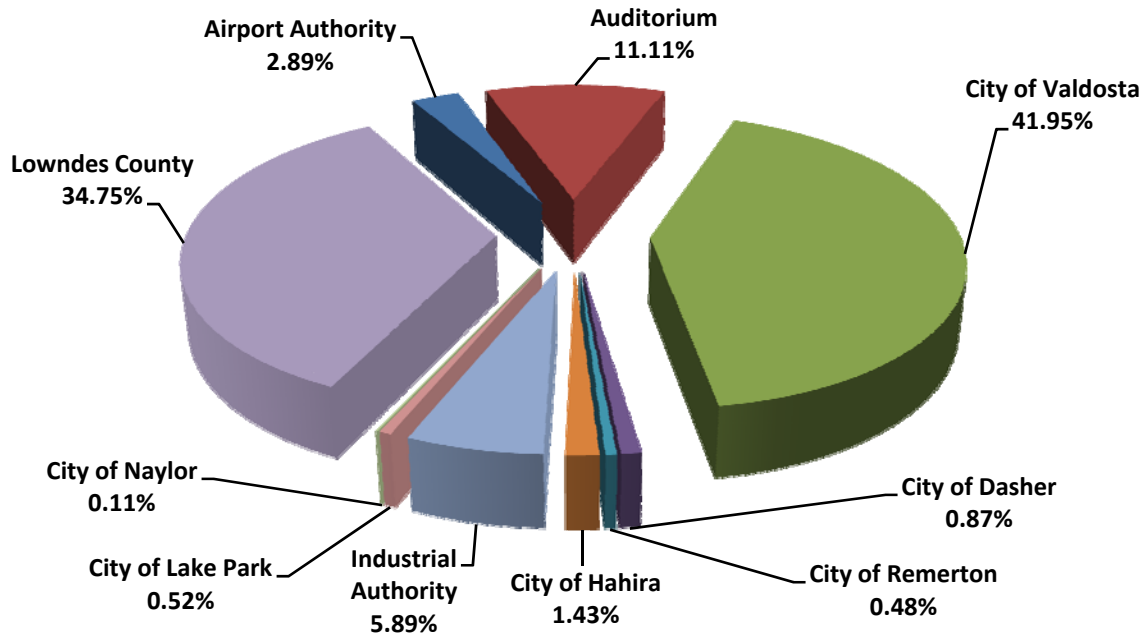
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	95	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$95</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	42,609	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$42,609</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(42,514)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(42,514)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$42,514</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## **SPLOST III**

**Service Statement:** The Special Purpose Local Option Sales Tax III (SPLOST III) fund accounts for the revenues and expenditures relating to the third sales tax passed by Lowndes County. All funds are spent and the fund is presented for historical purposes only.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	42,609	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$42,609</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>



# **SPL0ST IV**

## **Financial Plan**

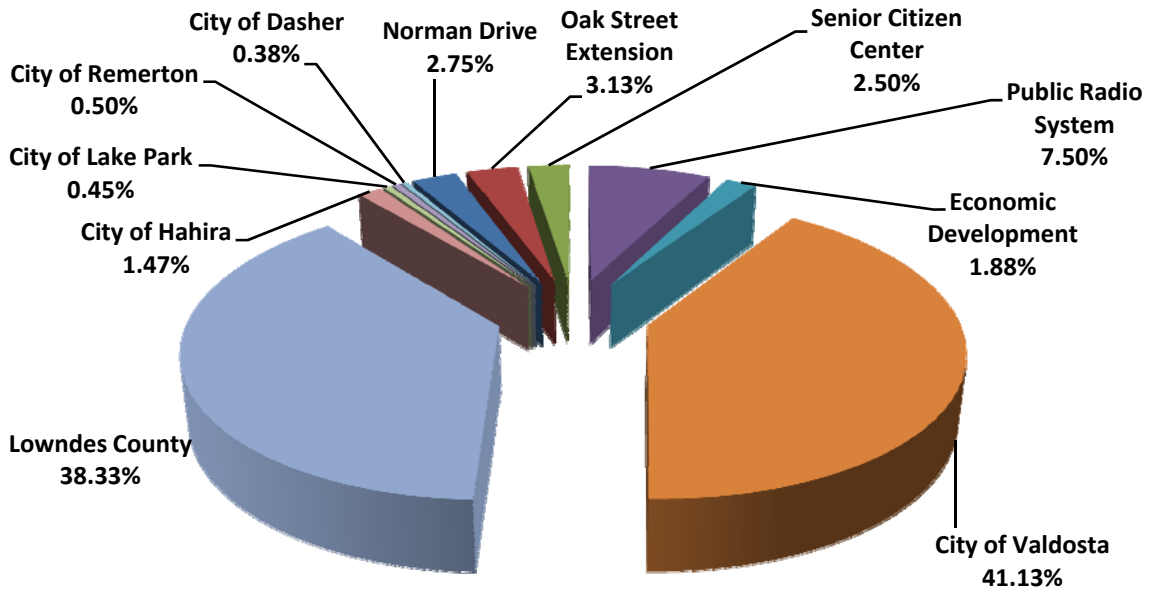
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	2,747	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	104,625	47,000	68,538	47,000	56,500	20.21%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$107,372</b>	<b>\$47,000</b>	<b>\$68,538</b>	<b>\$47,000</b>	<b>\$56,500</b>	<b>20.21%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	887,306	10,000,000	779,515	10,000,000	2,400,000	-76.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$887,306</b>	<b>\$10,000,000</b>	<b>\$779,515</b>	<b>\$10,000,000</b>	<b>\$2,400,000</b>	<b>-76.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$(779,934)</b>	<b>\$(9,953,000)</b>	<b>\$(710,978)</b>	<b>\$(9,953,000)</b>	<b>\$(2,343,500)</b>	<b>-76.45%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$(779,934)</b>	<b>\$(9,953,000)</b>	<b>\$(710,978)</b>	<b>\$(9,953,000)</b>	<b>\$(2,343,500)</b>	<b>-76.45%</b>
<b>Beginning Fund Balance</b>	<b>\$3,114,389</b>	<b>\$2,334,455</b>	<b>\$2,334,455</b>	<b>\$(7,618,545)</b>	<b>\$(7,618,545)</b>	<b>-426.35%</b>
<b>Ending Fund Balance</b>	<b>\$2,334,455</b>	<b>\$(7,618,545)</b>	<b>\$1,623,477</b>	<b>\$(17,571,545)</b>	<b>\$(9,962,045)</b>	<b>30.76%</b>

## **SPLOST IV**

**Service Statement:** The Special Purpose Local Option Sales Tax IV (SPLOST IV) fund accounts for the revenues and expenditures relating to the fourth sales tax passed by Lowndes County. All funds are collected and currently being spent.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	887,306	10,000,000	779,515	10,000,000	2,400,000	-76.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$887,306</b>	<b>\$10,000,000</b>	<b>\$779,515</b>	<b>\$10,000,000</b>	<b>\$2,400,000</b>	<b>-76.00%</b>



# **SPL0ST V**

## **Financial Plan**

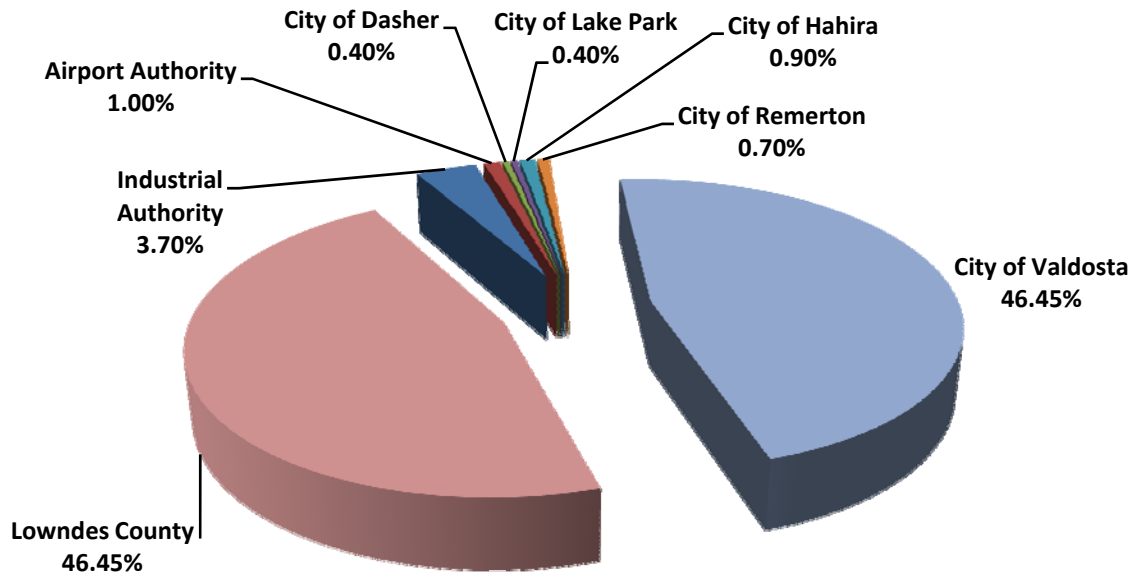
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	22,247,547	12,000,000	12,058,961	-	-	-100.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	1,005,443	-	547,713	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	193,505	115,000	220,222	115,000	180,000	56.25%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$23,446,496</b>	<b>\$12,115,000</b>	<b>\$12,826,896</b>	<b>\$115,000</b>	<b>\$180,000</b>	<b>-98.51%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	19,247,268	25,100,000	12,393,918	25,100,000	16,000,000	-36.25%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$19,247,268</b>	<b>\$25,100,000</b>	<b>\$12,393,918</b>	<b>\$25,100,000</b>	<b>\$16,000,000</b>	<b>-36.25%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$4,199,229</b>	<b>\$(12,985,000)</b>	<b>\$432,978</b>	<b>\$(24,985,000)</b>	<b>\$(15,850,000)</b>	<b>21.83%</b>
<b>Other Sources &amp; Uses</b>						
OTO – Water/Sewer	(1,072,646)	-	(3,932,869)	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$3,126,583</b>	<b>\$(12,985,000)</b>	<b>\$(3,499,891)</b>	<b>\$(24,985,000)</b>	<b>\$(15,820,000)</b>	<b>21.83%</b>
<b>Beginning Fund Balance</b>	<b>\$13,563,521</b>	<b>\$16,690,104</b>	<b>\$16,690,104</b>	<b>\$3,705,104</b>	<b>\$3,705,104</b>	<b>-77.80%</b>
<b>Ending Fund Balance</b>	<b>\$16,690,104</b>	<b>\$3,705,104</b>	<b>\$13,190,213</b>	<b>\$(21,279,896)</b>	<b>\$(12,114,896)</b>	<b>-426.98%</b>

## **SPLOST V**

**Service Statement:** The Special Purpose Local Option Sales Tax V (SPLOST V) fund accounts for the revenues and expenditures relating to the fifth sales tax passed by Lowndes County. All funds are collected and currently being spent.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	19,247,268	25,100,000	12,393,918	25,100,000	16,000,000	-36.25%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	1,072,646	-	3,932,869	-	-	0.00%
<b>Total Expenditures</b>	<b>\$17,319,914</b>	<b>\$25,100,000</b>	<b>\$16,326,787</b>	<b>\$25,100,000</b>	<b>\$16,000,000</b>	<b>-36.25%</b>



# **SPL0ST VI**

## **Financial Plan**

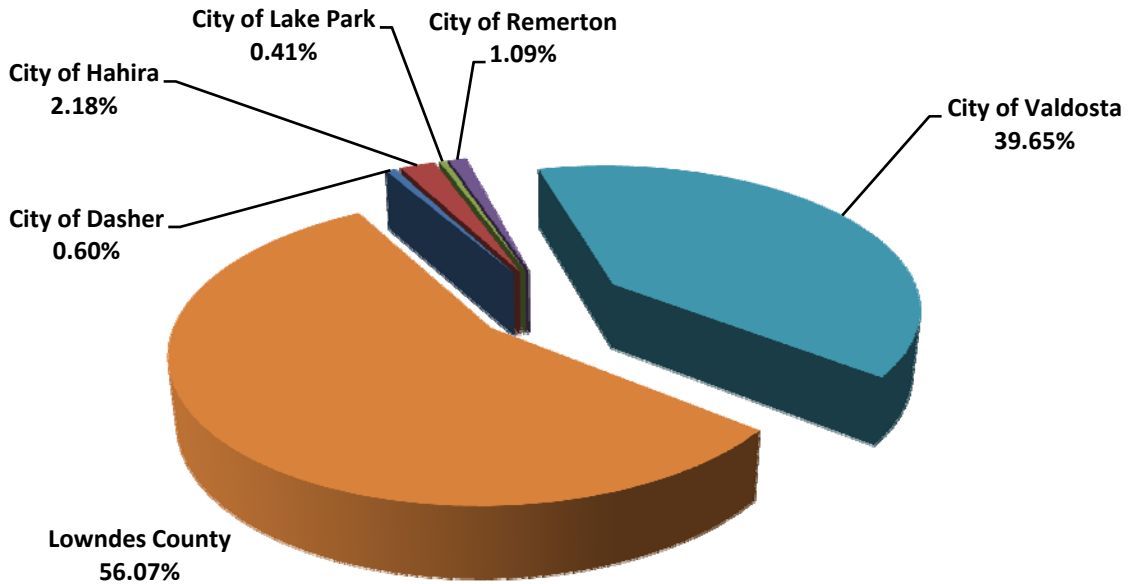
	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	4,191,926	-	14,760,000	100.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	9,046	-	100,000	100.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,200,972</b>	<b>\$-</b>	<b>\$14,860,000</b>	<b>100.00%</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	78,465	-	14,860,000	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$78,465</b>	<b>\$-</b>	<b>\$14,860,000</b>	<b>100.00%</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,122,507</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Excess (Deficit) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,122,507</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>

## **SPLOST VI**

**Service Statement:** The Special Purpose Local Option Sales Tax VI (SPLOST VI) fund accounts for the revenues and expenditures relating to the current sales tax passed by Lowndes County. The sales tax referendum was approved in September 2007 and collections began in January 2008. Unlike previous sales taxes, SPLOST VI only shows Lowndes County's portion of the tax.

**Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	78,465	-	14,860,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$78,465</b>	<b>\$-</b>	<b>\$14,860,000</b>	<b>100.00%</b>



## Water/Sewer

### Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	3,117,766	2,709,000	3,295,693	2,962,000	2,966,000	9.49%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$3,117,766</b>	<b>\$2,709,000</b>	<b>\$3,295,693</b>	<b>\$2,962,000</b>	<b>\$2,966,000</b>	<b>9.49%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	3,120,845	3,575,422	2,652,015	4,399,659	3,051,000	-14.67%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$3,120,845</b>	<b>\$3,575,422</b>	<b>\$2,652,015</b>	<b>\$4,399,659</b>	<b>\$3,051,000</b>	<b>-14.67%</b>
<b>Operating Income (Loss)</b>	<b>\$(3,079)</b>	<b>\$(866,422)</b>	<b>\$643,678</b>	<b>\$(1,437,659)</b>	<b>\$(85,000)</b>	<b>-90.19%</b>
<b>Non-Operating Revenues (Expenses)</b>						
Penalties	44,757	10,000	87,910	40,000	80,000	700.00%
Non-Operating Connect Fee	491,253	350,000	418,361	350,000	450,000	28.57%
Development Fees	-	-	30,729	-	-	0.00%
Interest Income	63,219	50,000	71,219	50,000	50,000	0.00%
Premium on Bonds Sold	16,921	-	-	-	-	0.00%
Miscellaneous Other	-	-	364	-	-	0.00%
Bond Interest	(519,250)	(37,000)	(508,294)	(37,000)	(495,000)	1237.84%
Other Interest	(207,690)	-	(131,151)	-	-	0.00%
<b>Other Sources &amp; Uses</b>						
OTI – SPLOST	1,083,488	-	3,932,869	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$969,618</b>	<b>\$(493,422)</b>	<b>\$4,453,685</b>	<b>\$(1,034,659)</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Beginning Net Assets</b>	<b>\$19,938,916</b>	<b>\$20,908,534</b>	<b>\$20,908,534</b>	<b>\$20,415,112</b>	<b>\$20,415,112</b>	<b>-2.36%</b>
<b>Ending Net Assets</b>	<b>\$20,908,534</b>	<b>\$20,415,112</b>	<b>\$25,452,219</b>	<b>\$19,380,453</b>	<b>\$20,415,112</b>	<b>0.00%</b>

## **Water/Sewer**

**Service Statement:** The Water/Sewer Department provides infrastructure improvements and additions funded through SPLOST, provides customer services, treats and distributes water, and collects, transmits and treats wastewater in areas of unincorporated Lowndes County.

### **Goals:**

- To complete the Bemiss sewer extension
- To relocate to a centralized office
- To continue to grow the customer base by 10% annually

### **Performance Measures:**

	2007	2006	2005
Average Daily Consumption (thousands of gallons)	6,738	6,443	5,112
Average Daily Sewage Treatment (thousands of gallons)	1,076	992	1,074
Water Mains (miles)	155	140	133
Fire Hydrants	1,236	944	1,152
Storage Capacity (thousands of gallons)	3,160	3,150	3,150
Sanitary Sewer (miles)	154	134	129
Treatment Capacity (thousands of gallons)	2,500	2,500	2,500

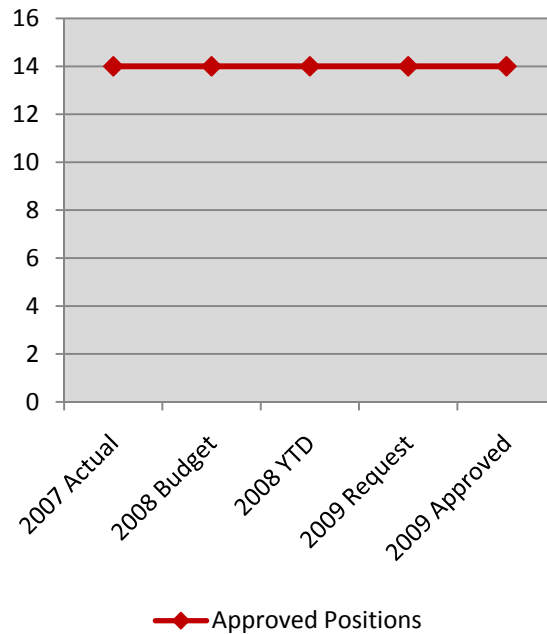
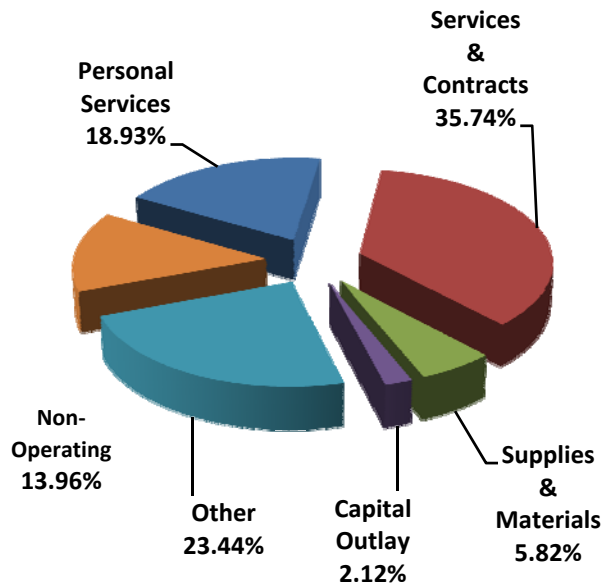
# Water/Sewer

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	621,784	690,781	653,679	688,120	671,260	-2.83%
Services & Contracts	1,425,867	1,433,380	1,539,788	1,833,580	1,267,301	-11.59%
Supplies & Materials	206,835	285,474	313,622	421,679	206,400	-27.70%
Capital Outlay	4,650	64,800	62,825	344,200	75,000	15.74%
Statutory	-	-	-	-	-	0.00%
Other	848,276	1,100,987	81,601	1,112,080	831,039	-24.52%
Debt Service	13,434	-	500	-	-	0.00%
Non-Operating Expenses	726,940	37,000	641,444	37,000	495,000	1237.84%
<b>Total Expenses</b>	<b>\$3,847,785</b>	<b>\$3,612,422</b>	<b>\$3,293,460</b>	<b>\$4,436,659</b>	<b>\$3,546,000</b>	<b>-1.84%</b>

## Personnel Summary

Customer Service Clerk	2	2	2	2	2	0.00%
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%
Utility Maintenance Technician	1	1	1	1	1	0.00%
Utility Service Workers	7	7	7	7	7	0.00%
<b>Approved Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0.00%</b>



# Landfill

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
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%
<b>Total Revenues</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>0.00%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	46,285	195,800	105,940	195,800	195,450	-0.18%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$46,285</b>	<b>\$195,800</b>	<b>\$105,940</b>	<b>\$195,800</b>	<b>\$195,450</b>	<b>-0.18%</b>
<b>Operating Income (Loss)</b>	<b>\$(46,285)</b>	<b>\$(195,800)</b>	<b>\$(105,940)</b>	<b>\$(195,800)</b>	<b>\$(195,450)</b>	<b>-0.18%</b>
<b>Non-Operating Revenues (Expenses)</b>						
Solid Waste Host Fee	50,000	50,000	50,000	50,000	625,000	1150.00%
<b>Other Sources &amp; Uses</b>						
OTO – KLVB	(50,000)	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$(46,285)</b>	<b>\$(145,800)</b>	<b>\$(55,940)</b>	<b>\$(145,800)</b>	<b>\$429,550</b>	<b>-394.62%</b>
<b>Beginning Net Assets</b>	<b>\$1,041,351</b>	<b>\$995,066</b>	<b>\$995,066</b>	<b>\$849,266</b>	<b>\$849,266</b>	<b>-14.65%</b>
<b>Ending Net Assets</b>	<b>\$995,066</b>	<b>\$849,266</b>	<b>\$939,126</b>	<b>\$703,466</b>	<b>\$1,278,816</b>	<b>50.58%</b>

## **Landfill**

**Service Statement:** The Landfill fund accounts for those costs incurred in maintaining and monitoring the County's closed landfill. Revenues received are host fees for the Veolia Pecan Row Landfill. The County is looking for way to address the host fee and the increasing fund balance.

### **Goals:**

- To increase productivity of methane extraction system by 50%
- To complete sale of approximately 3,000 tons of methane gas
- To complete down drain and lift road repairs

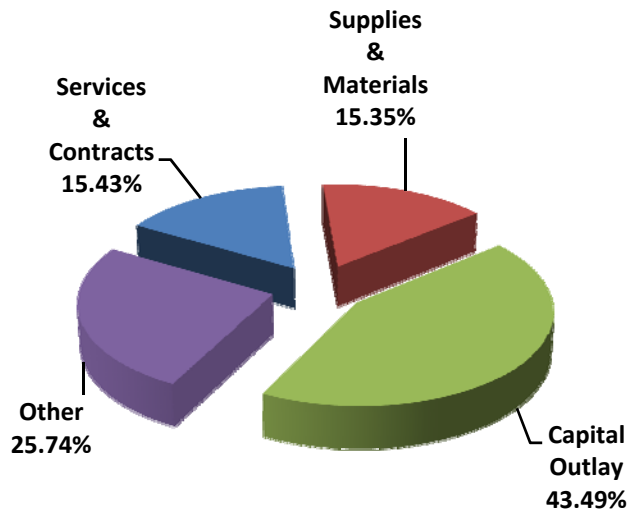
### **Performance Measures:**

	2007	2006
SCF of Methane Extracted	12,000	5,000,000

# Landfill

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	360	30,500	1,249	30,500	30,150	-1.15%
Supplies & Materials	37,320	30,000	30,000	30,000	30,000	0.00%
Capital Outlay	8,606	85,000	24,691	85,000	85,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	50,300	50,000	50,300	50,300	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Financing Uses	50,000	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$96,285</b>	<b>\$195,800</b>	<b>\$105,940</b>	<b>\$195,800</b>	<b>\$195,450</b>	<b>-0.18%</b>



# Street Lighting Districts

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	160,359	220,000	157,377	165,000	165,000	-25.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$160,359</b>	<b>\$220,000</b>	<b>\$157,377</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>-25.00%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	197,085	210,000	266,749	210,000	210,000	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$197,085</b>	<b>\$210,000</b>	<b>\$266,749</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>0.00%</b>
<b>Operating Income (Loss)</b>	<b>\$(36,726)</b>	<b>\$10,000</b>	<b>\$(109,372)</b>	<b>\$(45,000)</b>	<b>\$(45,000)</b>	<b>-550.00%</b>
<b>Non-Operating Revenues (Expenses)</b>						
None	-	-	-	-	-	0.00%
<b>Other Sources &amp; Uses</b>						
OTI – General Fund	178,901	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$142,175</b>	<b>\$10,000</b>	<b>\$(109,372)</b>	<b>\$(45,000)</b>	<b>\$(45,000)</b>	<b>-550.00%</b>
<b>Beginning Net Assets</b>	<b>\$(142,175)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>100.00%</b>
<b>Ending Net Assets</b>	<b>\$-</b>	<b>\$10,000</b>	<b>\$(109,372)</b>	<b>\$(35,000)</b>	<b>\$(35,000)</b>	<b>-450.00%</b>

## Street Lighting Districts

**Service Statement:** The Street Lighting Districts Division accounts for the collection of assessments from property owners for special tax lighting districts and for the expenses associated with those districts. Street lighting districts may be by covenant or by petition. A change in the ordinance in FY 2008 should address deficit fund balances.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	197,085	210,000	266,749	210,000	210,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$197,085</b>	<b>\$210,000</b>	<b>\$266,749</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>0.00%</b>

## Sanitation

### Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	34,405	768,608	95,217	790,000	1,233,796	60.52%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$34,405</b>	<b>\$768,608</b>	<b>\$95,217</b>	<b>\$790,000</b>	<b>\$1,233,796</b>	<b>60.52%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	1,109,644	1,343,608	1,149,467	1,266,492	1,233,796	-8.17%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$1,109,644</b>	<b>\$1,343,608</b>	<b>\$1,149,467</b>	<b>\$1,266,492</b>	<b>\$1,233,796</b>	<b>-8.17%</b>
<b>Operating Income (Loss)</b>	<b>\$(1,075,239)</b>	<b>\$(575,000)</b>	<b>\$(1,054,251)</b>	<b>\$(476,492)</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Non-Operating Revenues (Expenses)</b>						
Solid Waste Host Fee	470,215	575,000	446,554	575,000	-	-100.00%
<b>Other Sources &amp; Uses</b>						
OTI – General Fund	671,568	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$66,543</b>	<b>\$-</b>	<b>\$(607,697)</b>	<b>\$98,508</b>	<b>\$-</b>	<b>0.00%</b>
<b>Beginning Net Assets</b>	<b>\$-</b>	<b>\$66,543</b>	<b>\$66,543</b>	<b>\$66,543</b>	<b>\$66,543</b>	<b>0.00%</b>
<b>Ending Net Assets</b>	<b>\$66,543</b>	<b>\$66,543</b>	<b>\$(541,153)</b>	<b>\$165,051</b>	<b>\$66,543</b>	<b>0.00%</b>

## **Sanitation**

**Service Statement:** The Sanitation fund is responsible for the operations and maintenance of the recycling centers, transporting non-recyclables to landfills and maintaining collection sites. This fund was moved from the General Fund in fiscal year 2007. The Board has been studying solid waste management for several years and is scheduled to vote on a plan in the early part of fiscal year 2009 to move to some fee based system.

### **Goals:**

- To implement a fee based system for solid waste management
- To ensure that the citizens who use the service are those who pay for it
- To provide 16 hours monthly of training to personnel

### **Performance Measures:**

	2008	2007	2006
Recyclables (TONS)			
Clear Glass	0.00	4.90	16.3
Brown Glass	0.00	6.97	24.77
Green Glass	0.00	1.86	7.71
Streamline	71.07	42.42	0.00
Aluminum/Tin Cans	0.00	0.39	0.00
Paper	88.39	124.63	127.91
Cardboard	219.08	204.11	299.10
Plastic	11.43	5.13	24.71
Scrap Metals	1335.77	1373.17	1490.71
Motor Oil	35.93	35.94	31.30
Household (TONS)	13,283.84	12,956.84	12,876.57
Yard Waste (TONS)	1,410.50	1,258.00	1,440.00

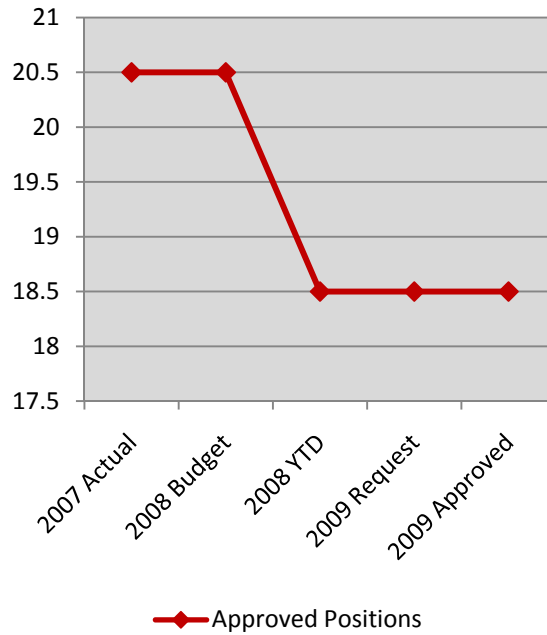
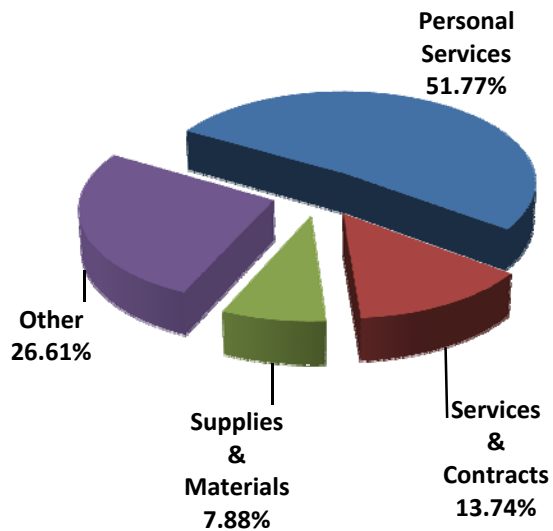
# Sanitation

## Budget Summary:

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	613,046	724,718	621,053	647,602	638,726	-11.87%
Services & Contracts	153,784	193,390	175,165	193,390	169,570	-12.32%
Supplies & Materials	3,790	97,200	4,124	97,200	97,200	0.00%
Capital Outlay	8,000	-	8,025	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	331,025	328,300	341,100	328,300	328,300	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$1,109,644</b>	<b>\$1,343,608</b>	<b>\$1,149,467</b>	<b>\$1,266,492</b>	<b>\$1,233,796</b>	<b>-8.17%</b>

### Personnel Summary

PT Recycling Center Attendant	3.5	3.5	3.5	3.5	3.5	0.00%
Recycling Center Attendant	10	10	10	10	10	0.00%
Sanitation Supervisor	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	4	4	0.00%
Temporary Recycling Attendant	2	2	0	0	0	-100.00%
<b>Approved Positions</b>	<b>20.5</b>	<b>20.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>-9.76%</b>



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## **Equipment Maintenance**

### **Financial Plan**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	654,268	610,521	556,559	610,521	564,079	-7.61%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$654,268</b>	<b>\$610,521</b>	<b>\$556,559</b>	<b>\$610,521</b>	<b>\$564,079</b>	<b>-7.61%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	582,566	525,576	514,026	672,811	564,079	7.33%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$582,566</b>	<b>\$525,576</b>	<b>\$514,026</b>	<b>\$672,811</b>	<b>\$564,079</b>	<b>7.33%</b>
<b>Operating Income (Loss)</b>	<b>\$71,701</b>	<b>\$84,945</b>	<b>\$42,533</b>	<b>\$(62,290)</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Non-Operating Revenues (Expenses)</b>						
None	-	-	-	-	-	0.00%
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$71,701</b>	<b>\$84,945</b>	<b>\$42,533</b>	<b>\$(62,290)</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Beginning Net Assets</b>	<b>\$(67,854)</b>	<b>\$3,847</b>	<b>\$3,847</b>	<b>\$88,792</b>	<b>\$88,792</b>	<b>2207.83%</b>
<b>Ending Net Assets</b>	<b>\$3,847</b>	<b>\$88,792</b>	<b>\$46,381</b>	<b>\$26,502</b>	<b>\$88,792</b>	<b>0.00%</b>

## **Equipment Maintenance**

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

- **Maintenance Shop** - accounts for the costs incurred in operating and maintaining the equipment shop which provides maintenance work for all county vehicles and equipment as well as some outside agencies.
- **Fuel Center** – accounts for the costs incurred in operating and maintaining the County’s centralized fuel center.

### **Goals:**

- To maintain EVT certification for shop employees
- To utilize community service workers for detailing vehicles and equipment
- To provide 16 hours monthly of training to personnel

### **Performance Measures:**

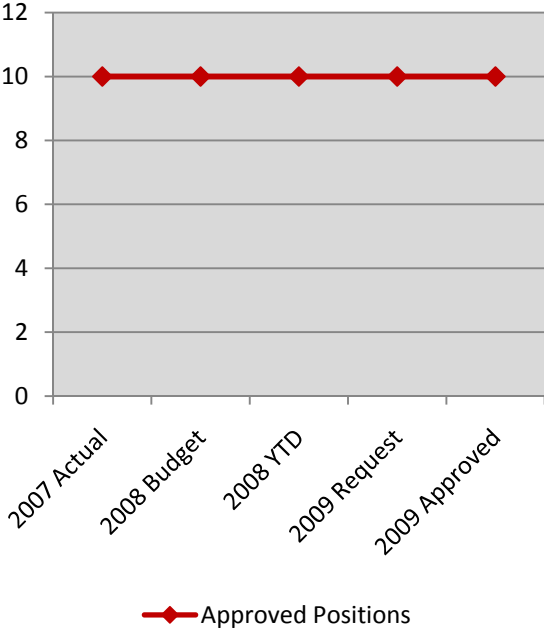
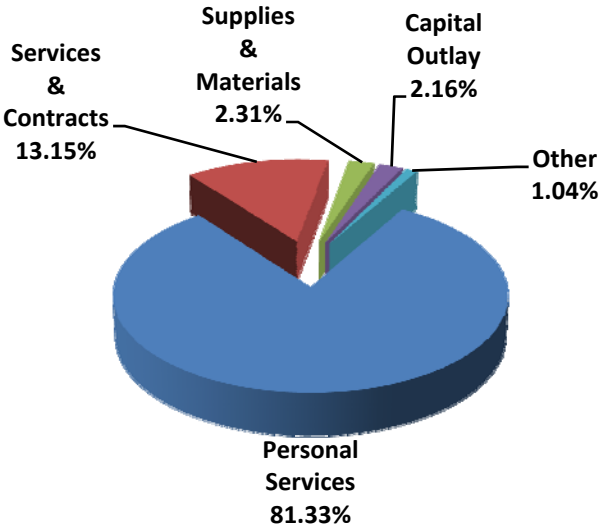
	2008	2007	2006
Sheriff’s Office Vehicles Maintained	194	169	165
Fire Vehicles Maintained	55	56	56
Fire Pumpers Maintained	13	19	19

## **Equipment Maintenance**

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Maintenance Shop</b>						
Personal Services	414,017	442,739	441,760	458,334	458,782	3.62%
Services & Contracts	67,360	49,255	44,285	49,255	59,875	21.56%
Supplies & Materials	13,036	12,300	9,949	12,740	12,740	3.58%
Capital Outlay	442	2,500	-	12,200	12,200	388.00%
Statutory	-	-	-	-	-	0.00%
Other	2,348	5,150	3,834	5,150	5,150	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$497,203</b>	<b>\$511,944</b>	<b>\$499,828</b>	<b>\$537,679</b>	<b>\$548,747</b>	<b>7.19%</b>
<b>Personnel Summary</b>						
Administrative Clerk	1	1	1	1	1	0.00%
Maintenance Superintendent	1	1	1	1	1	0.00%
Maintenance 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%
<b>Approved Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0.00%</b>
<b>Fuel Center</b>						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	85,134	12,600	13,447	14,100	14,300	13.49%
Supplies & Materials	-	292	229	292	292	0.00%
Capital Outlay	-	-	-	120,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	229	740	521	740	740	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$85,363</b>	<b>\$13,632</b>	<b>\$14,198</b>	<b>\$135,135</b>	<b>\$15,332</b>	<b>12.47%</b>

# Equipment Maintenance



## Self Insurance

### Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	3,426,606	3,700,000	3,613,591	3,400,000	3,400,000	-8.11%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	39,545	2,000	834	-	-	-100.00%
Miscellaneous	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$3,466,151</b>	<b>\$3,702,000</b>	<b>\$3,614,425</b>	<b>\$3,400,000</b>	<b>\$3,400,000</b>	<b>-8.16%</b>
<b>Expenses</b>						
General Government	3,949,001	4,300,000	4,450,035	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%
<b>Total Expenses</b>	<b>\$3,949,001</b>	<b>\$4,300,000</b>	<b>\$4,450,035</b>	<b>\$4,300,000</b>	<b>\$4,300,000</b>	<b>0.00%</b>
<b>Operating Income (Loss)</b>	<b>\$(482,849)</b>	<b>\$(598,000)</b>	<b>\$(835,610)</b>	<b>\$(900,000)</b>	<b>\$(900,000)</b>	<b>50.50%</b>
<b>Non-Operating Revenues (Expenses)</b>						
ISF – Miscellaneous	651,767	598,000	772,002	625,000	625,000	4.52%
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$168,918</b>	<b>\$-</b>	<b>\$(63,608)</b>	<b>\$(275,000)</b>	<b>\$(275,000)</b>	<b>-100.00%</b>
<b>Beginning Net Assets</b>	<b>\$74,709</b>	<b>\$94,209</b>	<b>\$94,209</b>	<b>\$94,209</b>	<b>\$94,209</b>	<b>0.00%</b>
<b>Ending Net Assets</b>	<b>\$94,209</b>	<b>\$94,209</b>	<b>\$30,600</b>	<b>\$(10,791)</b>	<b>\$(180,791)</b>	<b>-291.91%</b>

## **Self Insurance**

**Service Statement:** The Self Insurance fund is responsible for maintaining and operating the County's self insurance plan which provides health and worker's compensation benefits. Each year the County reevaluates the program to make changes which will address the issue of changing fund balances.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	3,949,01	4,300,000	4,450,035	4,300,000	4,300,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$3,949,001</b>	<b>\$4,300,000</b>	<b>\$4,450,035</b>	<b>\$4,300,000</b>	<b>\$4,300,000</b>	<b>0.00%</b>

# Fleet Manager

## Financial Plan

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	2,056	10,000	43,958	10,000	3,000	-70.00%
Miscellaneous	3,112,837	3,079,390	3,168,133	3,079,390	4,453,000	44.61%
<b>Total Revenues</b>	<b>\$3,114,892</b>	<b>\$3,089,090</b>	<b>\$3,212,091</b>	<b>\$3,089,390</b>	<b>\$4,456,000</b>	<b>44.24%</b>
<b>Expenses</b>						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	2,954,290	1,855,000	2,703,710	1,855,000	2,556,000	37.79%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$2,954,290</b>	<b>\$1,855,000</b>	<b>\$2,703,710</b>	<b>\$1,855,000</b>	<b>\$2,556,000</b>	<b>37.79%</b>
<b>Operating Income (Loss)</b>	<b>\$160,603</b>	<b>\$1,234,390</b>	<b>\$508,382</b>	<b>\$1,234,390</b>	<b>\$1,900,000</b>	<b>53.92%</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	(94,765)	(1,832,600)	(102,814)	(1,832,600)	(1,900,000)	3.68%
<b>Other Sources &amp; Uses</b>						
None	-	-	-	-	-	0.00%
<b>Net Income (Loss)</b>	<b>\$65,837</b>	<b>\$(598,210)</b>	<b>\$405,568</b>	<b>\$(598,210)</b>	<b>\$-</b>	<b>-100.00%</b>
<b>Beginning Net Assets</b>	<b>\$204,841</b>	<b>\$270,678</b>	<b>\$270,678</b>	<b>\$(327,532)</b>	<b>\$(327,532)</b>	<b>-221.00%</b>
<b>Ending Net Assets</b>	<b>\$270,678</b>	<b>\$(327,532)</b>	<b>\$676,246</b>	<b>\$(925,742)</b>	<b>\$(327,532)</b>	<b>0.00%</b>

## **Fleet Manager**

**Service Statement:** The Fleet Manager is responsible for control and replacement of all vehicles and equipment in the County. All vehicles and equipment are owned by the Fleet Manager and rented to departments for use for a rental fee which is adjusted annually based on the actual maintenance costs for the prior year. The Fleet Manager uses the rental fees to pay for maintenance and replacement.

### **Budget Summary:**

	2007 Actual	2008 Budget	2008 YTD	2009 Request	2009 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	35	-	-	0.00%
Supplies & Materials	2,045,750	1,405,000	2,703,254	1,405,000	1,656,000	17.86%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	908,540	450,000	421	450,000	900,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Non-Operating	94,765	1,832,600	102,814	1,832,600	1,900,000	3.68%
<b>Total Expenses</b>	<b>\$3,049,055</b>	<b>\$3,687,600</b>	<b>\$2,806,524</b>	<b>\$3,687,600</b>	<b>\$4,456,000</b>	<b>20.84%</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>General Fund</b>					
<b>Board of Commissioners</b>					
Chairman	1	1	1	1	1
Commissioner	2	2	2	2	2
Vice Chairman	1	1	1	1	1
<b>Total Board of Commissioners</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Commissioners Assistant</b>					
Commissioners Assistant	0	1	1	1	1
<b>Total Commissioners Assistant</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Community Development</b>					
Community Development Coordinator	0	1	1	1	1
<b>Total Community Development</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>County Clerk</b>					
Administrative Technician	0	1	1	1	1
County Clerk/PIO	0	1	1	1	1
Information Technician	0	1	1	1	1
<b>Total County Clerk</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>County Manager</b>					
Administrative Assistant	1	1	1	1	1
Administrative Technician	1	0	0	0	0
Commissioners Assistant	1	0	0	0	0
Community Development Coordinator	1	0	0	0	0
County Clerk/PIO	1	0	0	0	0
County Manager	1	1	1	1	1
County Planner	1	0	0	0	0
Executive Assistant	1	1	1	1	1
General Projects Assistant	1	1	1	1	1
Information Technician	1	0	0	0	0
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
<b>Total County Manager</b>	<b>10.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>Risk Manager</b>					
Risk Manager	1	1	1	1	1
<b>Total Risk Manager</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Board of Elections</b>					
Administrative Clerk	1	1	0	0	0
Assistant Supervisor of Elections	1	1	1	1	1
Election Board Chairman	1	1	1	1	1
Election Board Member	2	2	2	2	2
Part Time Clerk	5	5	5	5	5
Supervisor of Elections	1	1	1	1	1
Voter Registration Technician	1	1	2	3	2
<b>Total Board of Elections</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>12</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Finance</b>					
Accounts Receivable Technician	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Supervisor	0	0	0	1	0
Administrative Assistant	1	1	1	1	1
Co-Op Student	0	0	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
<b>Total Finance</b>	<b>7.5</b>	<b>7.5</b>	<b>8.5</b>	<b>9.5</b>	<b>8.5</b>
<b>Human Resources</b>					
Human Resource Analyst	1	1	1	1	1
Human Resource Director	1	1	1	1	1
Human Resource Technician	2	2	2	2	2
<b>Total Human Resources</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Information Technology Services</b>					
Admin/Help Desk Assistant	0	0	0	1	0
Computer Technician	1	1	1.5	2	1.5
Database Administrator	1	1	1	1	1
ITS Director	1	1	1	1	1
Network Administrator	1	1	1	1	1
PT Admin/Help Desk Assistant	0	1	0.5	0	0.5
System Administrator	1	1	1	1	1
<b>Total Information Technology Services</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>6</b>
<b>Tax Commissioner</b>					
Accounting Technician	2	2	2	2	2
Assistant Delinquent Tax Collector	1	1	1	1	1
Collections Auditor	1	1	1	1	1
Delinquent Tax Collector	1	1	1	1	1
Deputy Tax Commissioner	1	1	1	1	1
Sr. Tag & Tax Clerk	1	1	1	1	1
Sr. Tax Clerk	1	1	1	1	1
Tag Agent	1	1	1	1	1
Tag Clerk	8	8	8	9	8
Tag Clerk PT	0.5	0.5	0.5	0.5	0.5
Tag Supervisor	1	1	1	1	1
Tax Commissioner	1	1	1	1	1
Tax Manager	1	1	1	1	1
<b>Total Tax Commissioner</b>	<b>20.5</b>	<b>20.5</b>	<b>20.5</b>	<b>21.5</b>	<b>20.5</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Board of Assessors</b>					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	1	1	1	1	1
Appraisal Data Collector	3	3	3	3	3
Appraisal Technician	2	2	1	1	1
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	1	1	1	1	1
Mobile Home Locator	1	1	1	1	1
Real Property Appraiser	2	2	1	1	1
Real Property Appraiser I	3	3	3	3	3
Residential Appraiser Supervisor	0	0	1	1	1
Residential Land App/Sales Analyst	0	0	1	1	1
Sr. Real Property Appraiser	1	1	1	1	1
Tax Assessor	2	2	2	2	2
Tax Assessor Chairman	1	1	1	1	1
<b>Total Board of Assessors</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b>Engineering</b>					
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	1	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	2	2	2	2
Road Inspection Technician	1	1	1	1	1
Sr. Engineering Technician	1	1	1	1	1
Stormwater/Environmental Technician	1	1	1	1	1
<b>Total Engineering</b>	<b>10.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>
<b>Superior Court</b>					
Bailiff	3	3	3	3	3
Law Clerk	2	2	2	2	2
Official Court Reporter	5	5	5	5	5
Superior Court Judge	5	5	5	5	5
<b>Total Superior Court</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Probation</b>					
Administrative Clerk	1	1	1	1	1
Probation Officer	1	1	1	1	1
<b>Total Probation</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Clerk of Court</b>					
Chief Clerk – Courts	1	1	1	1	1
Clerk of Superior Court	1	1	1	1	1
Court Clerk – State Court	3	3	3	4	3
Deputy Clerk – Courts	5	5	5	5	5
Deputy Clerk – Real Estate	3	3	3	3	3
Deputy Clerk – State Court	1	1	1	1	1
PT Accounting Clerk	0.5	0.5	0.5	0.5	0.5
Sr. Deputy Clerk – Accounting/Child Support	1	1	1	1	1
Sr. Deputy Clerk – Real Estate	2	2	2	2	2
Sr. Deputy Clerk – State Court	1	1	1	1	1
<b>Total Clerk of Court</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>19.5</b>	<b>18.5</b>
<b>State Court – Judge</b>					
Court Reporter	1	1	1	1	1
Judicial Administrative Specialist	1	1	1	1	1
Sr. Judicial Legal Assistant	1	1	1	1	1
State Court Judge	4	4	4	4	4
<b>Total State Court – Judge</b>					
<b>Solicitor General</b>					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	1	1	1	1	1
Assistant Solicitor	1	1	1	1	1
Evidence Technician	0.5	0.5	0.5	0.5	0.5
Legal Secretary	1	1	1	1	1
Solicitor	1	1	1	1	1
Sr. Legal Secretary	1	1	1	1	1
<b>Total Solicitor General</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<b>Magistrate Court</b>					
Chief Clerk	0	1	1	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	5	5	5	5
Magistrate	1	1	1	1	1
Magistrate Court Clerk	1	1	1	1	1
<b>Total Magistrate Court</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Probate Court</b>					
Chief Probate Clerk	1	1	1	1	1
Deputy Clerk	2	2	2	2	2
Probate Court Judge	1	1	1	1	1
Sr. Deputy Clerk	2	2	2	2	2
<b>Total Probate Court</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Juvenile Court</b>					
Juvenile Court Judge	1	1	1	1	1
Juvenile Court Legal Representative	0.5	0.5	0.5	0.5	0.5
<b>Total Juvenile Court</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>Sheriff – Administration</b>					
Administrative Clerk	12	12	12	12	12
Captain-Administrator	1	1	1	1	1
Office Manager	1	1	1	1	1
Sheriff	1	1	1	1	1
<b>Total Sheriff – Administration</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Sheriff – Enforcement</b>					
Captain – Courts	1	1	1	1	1
Captain – Investigations	1	1	1	1	1
Captain – Patrol	1	1	1	1	1
Captain – Special Operations	1	1	1	1	1
Corporal – Courts	1	1	1	1	1
Corporal – DARE	1	1	1	1	1
Corporal – Patrol	4	4	4	4	4
Corporal – Resource	1	1	1	1	1
DARE Officer	2	2	2	3	2
Deputy Sheriff – Courts	16	16	16	16	16
Deputy Sheriff – Patrol	28	31	30	30	30
Investigator – Investigations	11	10	13	13	13
Investigator – Special Operations	9	9	11	11	11
Lieutenant – Courts	1	1	1	1	1
Lieutenant – Investigations	1	1	1	1	1
Lieutenant – Patrol	6	5	5	5	5
Lieutenant – Special Operations	1	1	1	1	1
Resource Officer	4	4	4	4	4
Sergeant – Courts	1	1	1	1	1
Sergeant – DARE	1	1	1	1	1
Sergeant – Investigations	3	3	2	2	2
Sergeant – K9	1	1	1	1	1
Sergeant – Patrol	5	5	5	5	5
Sergeant – Resource	1	1	1	1	1
Sergeant – Special Operations	2	1	1	1	1
Staff Sergeant – Courts	1	1	1	1	1
Staff Sergeant – Investigations	1	1	1	1	1
Staff Sergeant – Patrol	4	4	4	4	4
Staff Sergeant – Special Operations	2	2	1	1	1
Staff Sergeant – Training	1	1	1	1	1
Training Officer	2	2	2	2	2
Transportation Coordinator	1	1	1	1	1
Truancy Officer	1	1	1	1	1
<b>Total Sheriff – Enforcement</b>	<b>117</b>	<b>117</b>	<b>119</b>	<b>120</b>	<b>119</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Sheriff – Jail</b>					
Administrative/Booking Clerk	1	1	1	1	1
Booking Officer	11	11	11	11	11
Captain	1	1	1	1	1
Corporal	4	4	4	4	4
Custodian	1	1	1	1	1
Jail Operations Officer	53	61	61	61	61
Lieutenant	3	3	3	3	3
Sr. Maintenance Technician	1	1	1	1	1
Sergeant	4	4	5	5	5
Staff Sergeant	6	6	5	5	5
Visitation Clerk	0	0	1	1	1
<b>Total Sheriff – Jail</b>	<b>85</b>	<b>93</b>	<b>94</b>	<b>94</b>	<b>94</b>
<b>Total Sheriff</b>	<b>217</b>	<b>225</b>	<b>228</b>	<b>229</b>	<b>228</b>
<b>Fire/Rescue</b>					
Animal Control Manager	1	1	1	1	1
Animal Control Officer	3	4	5	5	5
Animal Shelter Attendant	6	6	5.5	5.5	5.5
Sergeant – Animal Control	1	1	0	0	0
<b>Total Animal Control</b>	<b>11</b>	<b>12</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>
<b>Emergency Management</b>					
EMA Director	0	0	1	1	1
<b>Total Emergency Management</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Coroner</b>					
Coroner	1	1	1	1	1
Deputy Coroner	1	1	1	1	1
<b>Total Coroner</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Public Works – Administration</b>					
Administrative Clerk	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Administrative Supervisor	1	1	1	1	1
Instrument Technician	1	1	1	1	1
Party Chief	1	1	1	1	1
Property Rental Coordinator	0	0	1	1	1
Public Works Director	1	1	1	1	1
Sr. Public Works Supervisor	1	1	0	0	0
<b>Total Public Works – Administration</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Road Maintenance – Grading</b>					
Grading Supervisor	1	1	1	1	1
Motor Grader Operator	8	8	8	9	8
<b>Total Road Maintenance – Grading</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>9</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Road Maintenance – Patching</b>					
Patching Crew Leader	1	1	1	1	1
Road Maintenance Worker	3	3	3	3	3
<b>Total Road Maintenance – Patching</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Road Maintenance – Signs</b>					
Right of Way Supervisor	1	1	1	1	1
Sign Supervisor	1	1	1	1	1
Sr. Sign Maintenance Worker	1	1	1	1	1
<b>Total Road Maintenance – Signs</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Road Maintenance</b>					
Ditching Crew Supervisor	2	2	2	2	2
Heavy Equipment Operator	5	5	5	5	5
Mowing Equipment Operator	2	3	3	3	3
Road Maintenance Crew Leader	1	0	0	0	0
Road Maintenance Worker	4	4	4	4	4
Road Superintendent	1	1	1	1	1
Sr. Heavy Equipment Operator	4	4	4	4	4
Truck Driver	4	5	4	4	4
<b>Total Road Maintenance</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>Total Roads</b>	<b>39</b>	<b>40</b>	<b>39</b>	<b>40</b>	<b>39</b>
<b>Road Construction</b>					
Construction/Material Transport Supervisor	1	1	1	1	1
Heavy Equipment Operator	4	3	3	3	3
Material Transport Crew Leader	1	1	1	1	1
Truck Driver	5	5	5	5	5
<b>Total Road Construction</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Facilities Maintenance</b>					
Custodial Crew Leader	1	1	1	1	1
Custodian	9	9	9	14	9
Facilities Maintenance Supervisor	1	1	1	1	1
Facilities Maintenance Technician	5	5	5	8	5
Grounds Equipment Operator	3	3	3	3	3
Grounds Equipment Crew Leader	1	1	1	1	1
Mail Clerk	1	1	1	1	1
<b>Total Facilities Maintenance</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>29</b>	<b>21</b>
<b>Mosquito Control</b>					
Mosquito Control Technician	0	1	1	0	0
<b>Total Mosquito Control</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>County Planner</b>					
County Planner	0	1	1	0	0
<b>Total County Planner</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Zoning Administration</b>					
Administrative Assistant	1	1	1	0	0
Administrative Technician	1	1	1	0	0
Zoning Administrator	1	1	1	0	0
<b>Total Zoning Administration</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Total General Fund</b>	<b>488.5</b>	<b>502.5</b>	<b>506</b>	<b>500</b>	<b>485</b>
<b>Special Revenue Funds</b>					
<b>Keep Lowndes Valdosta Beautiful</b>					
Executive Director	1	1	1	1	1
<b>Total Keel Lowndes Valdosta Beautiful</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Commissary</b>					
Administrative Clerk	0	0	0	1	0
Custodian	1	1	1	1	1
Jail Operations Officer	1	1	1	1	1
<b>Total Commissary</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>Regional Airport</b>					
Custodian	2	3	2	2	2
Director	1	1	1	1	1
Maintenance Supervisor	0	0	1	1	1
Maintenance Worker	2	2	2	2	2
PT Custodian	0.5	0	0.5	0.5	0.5
Secretary/Bookkeeper	1	1	1	1	1
<b>Total Regional Airport</b>	<b>6.5</b>	<b>7</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>
<b>Alternative Dispute Resolution</b>					
ADR Assistant Administrator	1	1	1	1	1
Secretary	1	1	1	1	1
<b>Total Alternative Dispute Resolution</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>LODAC HUD Grant</b>					
Center Facilitator	2	2	2	2	2
PT Program Aide	2	2	1	1	1
<b>Total LODAC HUD Grant</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Jail Operations</b>					
Maintenance Coordinator	1	1	1	1	1
<b>Total Jail Operations</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

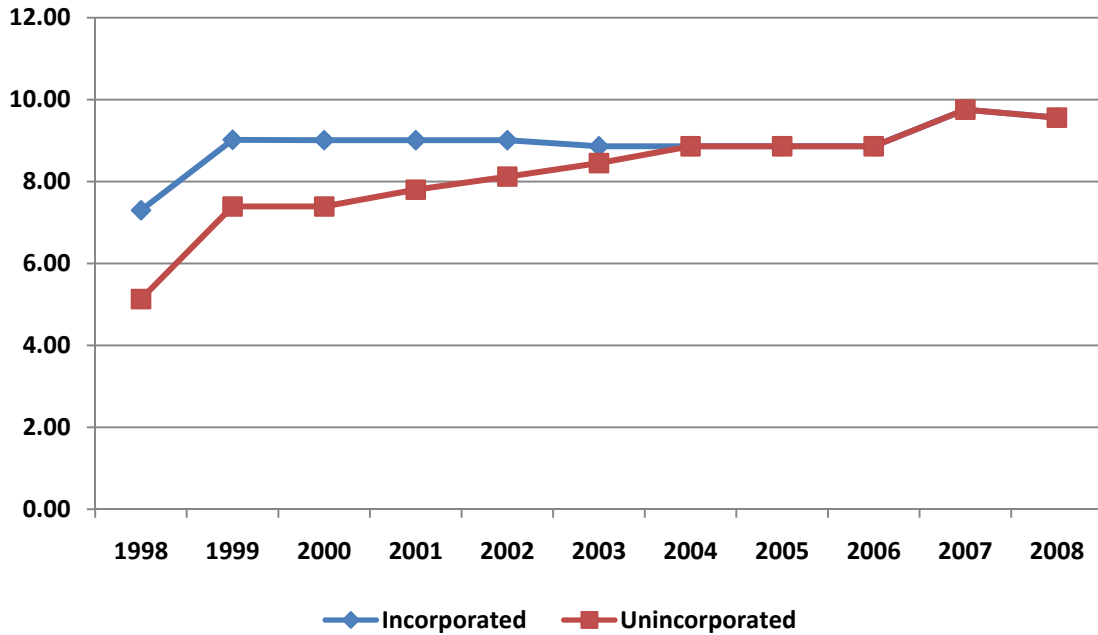
## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>Drug Abuse Treatment</b>					
Executive Director	1	1	1	1	1
Office Manager	1	1	1	1	1
Program Aide	0	0	1	1	1
Program Director	1	1	1	1	1
PT Substance Abuse Counselor	1	1	1	1	1
Substance Abuse Counselor	2	2	2	2	2
<b>Total Drug Abuse Treatment</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>911 Center</b>					
911 Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Assistant Team Leader	4	4	4	4	4
Operations Supervisor	1	1	1	1	1
PT Telecommunications Specialist	0.5	0.5	0.5	0.5	0.5
System Analyst	1	1	1	1	1
Team Leader	4	4	4	4	4
Telecommunications Operator	10	10	12	12	12
Telecommunications Specialist	12	14	12	14	12
Training Officer	1	1	1	1	1
<b>Total 911 Center</b>	<b>35.5</b>	<b>37.5</b>	<b>37.5</b>	<b>39.5</b>	<b>37.5</b>
<b>Victim/Witness</b>					
PT Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Victim Advocate	1	1	1	1	1
<b>Total Victim/Witness</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>Special Services Fund</b>					
<b>Fire/Rescue</b>					
Administrative Assistant	0	0	0	1	1
Code Enforcement Officer	0	0	0	1	1
Fire Marshall	0	0	0	1	1
Fire Services Director	0	0	0	1	1
Fire/Code Enforcement Inspector	0	0	0	1	1
Firefighter/EMT	0	0	0	1	1
Firefighter/First Responder	0	0	0	7	7
Lead Firefighter	0	0	0	3	0
Training Officer	0	0	0	1	1
Zoning/Code Enforcement Officer	0	0	0	2	2
<b>Total Fire/Rescue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>16</b>
<b>Mosquito Control</b>					
Mosquito Control Technician	0	0	0	1	1
<b>Total Mosquito Control</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

## Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
<b>County Planner</b>					
County Planner	0	0	0	1	1
<b>Total County Planner</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Zoning Administration</b>					
Administrative Assistant	0	0	0	1	1
Administrative Technician	0	0	0	1	1
Zoning Administrator	0	0	0	1	1
<b>Total Zoning Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
<b>Total Special Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>21</b>
<b>Total Special Revenue Funds</b>	<b>59.5</b>	<b>62</b>	<b>62.5</b>	<b>89.5</b>	<b>83.5</b>
<b>Enterprise Funds</b>					
<b>Water/Sewer</b>					
Customer Service Clerk					
Customer Service Supervisor	2	2	2	2	2
Principal Utilities Inspector	1	1	1	1	1
Utilities Director	1	1	1	1	1
Utilities Superintendent	1	1	1	1	1
Utility Maintenance Worker	1	1	1	1	1
Utility Service Worker	1	1	1	1	1
	7	7	7	7	7
<b>Total Water/Sewer</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>Sanitation</b>					
PT Recycling Attendant	3.5	3.5	3.5	3.5	3.5
Recycling Center Attendant	10	10	10	10	10
Sanitation Supervisor	1	1	1	1	1
Solid Waste Equipment Operator	4	4	4	4	4
Temporary Recycling Attendant	2	2	0	0	0
<b>Total Sanitation</b>	<b>20.5</b>	<b>20.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>
<b>Total Enterprise Funds</b>	<b>34.5</b>	<b>34.5</b>	<b>32.5</b>	<b>32.5</b>	<b>32.5</b>
<b>Internal Service Funds</b>					
<b>Equipment Maintenance</b>					
Administrative Clerk	1	1	1	1	1
Equipment Superintendent	1	1	1	1	1
Equipment 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
<b>Total Equipment Maintenance</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total Internal Service Funds</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total Approved Positions</b>	<b>592.5</b>	<b>609</b>	<b>611</b>	<b>632</b>	<b>611</b>

## Millage History



## Breakdown of County-wide Millage

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Unincorporated	7.300	9.019	9.010	9.010	9.010	8.860	8.860	8.860	8.860	8.755	7.310
Incorporated	5.130	7.390	7.390	7.800	8.120	8.451	8.860	8.860	8.860	8.755	7.310
Industrial Authority										1.000	1.000
Parks Authority											1.250
<b>Totals:</b>											
Incorporated	7.300	9.019	9.010	9.010	9.010	8.860	8.860	8.860	8.860	9.755	9.560
Unincorporated	5.130	7.390	7.390	7.800	8.120	8.451	8.860	8.860	8.860	9.755	9.560

## **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 improvements when necessary.

**Authorized Positions:** 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.

## **Glossary of Terms**

**Budget Amendment:** The transfer of funds or increase/decrease of an appropriation, generally associated with unforeseen events that occur after the budget is adopted. An amendment requires the approval of the Board of Commissioners.

**Budget Calendar:** The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of 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 an 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 of 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.

## **Glossary of Terms**

**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.

**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.

## **Glossary of Terms**

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

**Generally Accepted Accounting Principles (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).

**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 governmental 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 “measureable” 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.

## **Glossary of Terms**

**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.

**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.

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

**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.

## **Glossary of Terms**

**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**

### **Personal Services**

**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.

### **Services & Contracts**

**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.

## **Expenditure Definitions**

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

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

**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 on computer equipment, copy machines, telephone equipment, HVAC, radios, and elevators.

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

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

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

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

**52-271- Insurance - Health Premiums & Fees: Fund 663 Only:** Self-insured health insurance premiums and other associated fees.

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

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

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

## **Expenditure Definitions**

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

**53-364 – Fleet Rental:** The rental charge for use of vehicles owned by the Fleet Manger. The rental fee includes the cost of all maintenance, depreciation and any debt service. The fee is adjusted annually based on actual costs of maintenance.

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

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

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

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

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

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

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

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

**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.

### **Supplies & Materials**

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

## **Expenditure Definitions**

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

**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.

**53-345 - Office Supplies:** Everyday office supplies. 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.

**53-366 - 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 \$5000 used in departmental operations which cannot 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.

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

## **Expenditure Definitions**

**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.

### **Capital Outlay**

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

**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.

**58-782 – Georgia DOT Road Projects: SPLOST Funds only:** Projects completed with Department of Transportation participation.

## **Expenditure Definitions**

**58-782 – LARP Road Projects: SPLOST Funds only:** Projects completed under the Department of Transportation’s Local Assistance Road Projects.

**58-784 – Road, Street & Bridge Projects: SPLOST Funds only:** Expenditures relating to building and improving roads, streets and bridges in unincorporated Lowndes County.

**58-785 – Water & Sewer Projects: SPLOST Funds only:** Expenditures relating to additions and improvement to water and sewer infrastructure.

**58-786 – Parks & Recreation Projects: SPLOST Funds only:** Expenditures relating to additions and improvements of recreational and park facilities and infrastructure.

**58-787 – Firefighting Equipment & Facilities: SPLOST Funds only:** Expenditures relating to building new fire stations and purchase of new equipment for those facilities.

**58-788 – Public Safety Training Facilities & Equipment: SPLOST Funds only:** Expenditures relating to construction of a training facility for fire and law enforcement and purchase of equipment for that facility.

**58-789 – Judicial/Administration Facilities & Equipment: SPLOST Funds only:** Expenditures relating to construction of facilities for judicial and administration purposes and for purchase of equipment for those facilities.

**58-790 – Post Closure Costs:** Expenditures relating to required monitoring and post closure care costs for landfills.

**58-791 – Courthouse Renovation & Equipment: SPLOST Funds only:** Expenditures relating to the renovation of the historic court house in downtown Valdosta once the Judicial Complex is complete and the court house is vacated.

**58-792 – Emergency Operations Center Construction & Equipment: SPLOST Funds only:** Expenditures relating to the construction of an Emergency Operations Center and the purchase of equipment for that facility.

**58-793 – Hospital Authority Parking Facility: SPLOST Funds only:** Expenditures relating to the County’s share for construction of a parking facility for the hospital.

**58-794 – Airport Authority Equipment & Facilities: SPLOST Funds only:** Expenditures relating to the construction of facilities on the Airport property and purchase of equipment.

**58-799 – Other Fixed Assets:** Fixed assets that do not fit into any of the above descriptions.

## **Expenditure Definitions**

### **Statutory**

**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.

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

**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.

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

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

**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.

### **Other**

**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**

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

**53-320 – State Administrative Fees:** Fees due to the State of Georgia for various administrative functions.

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

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

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

**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 (1) Airport Authority, (2) Tourism, (3) Chambers of Commerce, (4) South Georgia Regional Libraries, etc.

### **Debt Service**

**57-660 – Amortization – Bond Issuance Costs:** Relating to the amortization of the costs for issuing debt.

**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.

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

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

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

## **Expenditure Definitions**

### **Other Financing Uses**

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

**61-909 – Operating Transfers Out – KLVB:** Appropriation of funding to KLVB for promotion of environmental stewardship.