

Lowndes County, Georgia



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



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, 2009. This is the third consecutive year that the County 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 guide 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 Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ending June 30, 2008. This was the second year that the County 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 Generally Accepted Accounting Principles (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 will be submitting it to the GFOA to determine eligibility for another certificate.

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*Lowndes County
Board of Commissioners*



*Ashley Paulk, Chairman
Joyce E. Evans, District 1
Richard C. Lee, District 2
G. Robert Carter, District 3*

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June 23, 2009

Chairman Ashley Paulk
Commissioner Joyce E. Evans
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 am pleased to present to you the annual budget for Lowndes County Government for the fiscal year ending June 30, 2010.

The primary long-term and short-term objectives for this budget as communication by the Board were to 1.) maintain the current level of services to the citizens, 2.) maintain the current infrastructure and make improvements where necessary and 3.) to do so with a responsive and effective workforce. Several reports and studies have been conducted in recent years to assist the County in meeting these objectives. In addition to the Annual Retreat where the Board determines the goals for the upcoming year, the County has a contract for Pay-Plan Maintenance, Merit Increase Plan, Capital Improvement Plan, Comprehensive Plan, Transportation Plan, Solid Waste Management Plan and recently completed a Water and Sewer Master Plan and Rate Study. These various sources for data collection and analysis were all considered in developing the budget for fiscal year 2010. In addition, a number of factors affect the development of an operating budget including new demands and needs, inflation and legislative changes.

As we look at our upcoming budget, I feel that it is important to take a moment to review what the County has accomplished. The Board adopted a "Back to Basics" approach several years ago and elected to take some conservative stances to ensure that the County maintained its financial strength.

- Special Purpose Local Option Sales Tax (SPLOST) VI: In September 2007, Lowndes County residents voted to continue the 1% Special Purpose Local Option Sales Tax. The tax began in January 2008 at the expiration of the previous SPLOST and continues for six years. The estimated collection from the tax was \$182,500,000. Lowndes County has two level one projects

included on this SPLOST, the completion of the Judicial/Administration Complex and Phase II of the County Jail Expansion. 56.07% of proceeds are allocated to Lowndes County.

- GFOA Distinguished Budget Presentation Award: Lowndes County received the Distinguished Budget Award from the Government Finances Officers Association of the United States and Canada for the third consecutive year for its budget ending June 30, 2009.
- GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the second consecutive year for its comprehensive annual financial report for the year ending June 30, 2008.
- Credit Ratings: Lowndes County issued bonds in conjunction with the Special Purpose Local Option Sales Tax to finance the two level one projects. Lowndes County also issued bonds for the Industrial Authority in 2008. Moody's and Standard & Poor's issued ratings to the County based on their financial standing. Following the most recent review, Moody's assigned an AI rating with a stable outlook, noting the County's "sound policies and management practices, a multi-year trend of operating surpluses, and health fund balance levels." Standard & Poor's upgraded the County from an A+ to an AA- with a stable outlook, citing the "County's consistent maintenance of a strong financial profile and the County property tax base's consistent growth."
- Lowndes County Judicial/Administrative Complex: Phase I is scheduled to be complete in the summer of 2009. The County's new Judicial Complex will provide offices for all courts as well as the Solicitor General and District Attorney. The five story facility provides for additional courtrooms and security and was constructed at a cost of \$22 million utilizing bond and SPLOST funding. Phase II of the project will be complete in 2010 and will house the administrative offices of the Board of Commissioners. The cost for Phase II is \$6.7 million.
- Lowndes County Jail Expansion Phase II: During SPLOST V, Jail Phase I provided for a new jail administration area including intake, infirmary and commissary. SPLOST VI provides funding for additional expansion of the jail to include 500 new beds and a video visitation area. The expansion is scheduled for completion in July 2010 and cost \$18 million.
- Lowndes County Emergency Operations Center: Scheduled for completion in the fall of 2009, the Emergency Operations Center, a \$2.7 million facility, will provide a state of the art, secure facility for emergency personnel and officials to operate during a disaster or emergency.
- Clyattville Fire Station: Over the past several years, the County has adopted a standard for fire station construction and has been upgrading or replacing its existing stations which were primarily metal facilities. At \$500,000, the new Clyattville Fire Station should be complete in the summer of 2009.
- Fire & Rescue Warehouse: In addition to the fire station upgrades, Fire/Rescue is constructing a centralized warehouse to store inventory items. The facility is \$160,000 and was recently completed.
- County Website: Lowndes County will soon be launching a new website. The new site is more user friendly to navigate and more informative.

- Millage Rate:
 - In prior years, the residents of the unincorporated area received a rollback for insurance premium taxes in addition to the rollback for local option sales taxes received by incorporated residents. Over a four year period the Board phased out the insurance premium rollback, equalizing the millage rate for incorporated and unincorporated residents.
 - In 2007, the Board elected to designate 1 mill of taxes to the Industrial Authority. This was in addition to the County's millage.
 - In 2008, the Board elected to designate 1.25 mills of taxes for the newly developed Parks and Recreation Authority. The County's millage was reduced accordingly.
 - In 2008, the total County millage rate was 9.56 mills. This was made up of 1.00 mills for the Industrial Authority, 1.25 mills for the Parks and Recreation Authority and 7.31 mills for the County.
 - In computing the millage rate, the County must also compute the "rollback" rate, the rate that would generate the same amount of taxes from the prior year. If the actual rate exceeds the rollback rate, the County must advertise the increase and hold three public meetings in accordance with the Taxpayers Bill of Rights.
 - Adding to the complexity of calculating millage, the State Legislature imposed assessments caps, holding assessments at the 2008 value and also repealed the Homeowners' Tax Relief Grant which gave an exemption of \$8,000 to property tax payers.

Fiscal Year 2010 Highlights:

- The General Fund shows a decrease from fiscal year 2009 of \$(110,263) or (0.27) %. With the decrease in the housing market and the general economic slowdown, the Budget Committee made efforts to hold down costs while maintaining services. As a result, many departments and outside agencies saw decreases in their budgets.
- The total County budget increased by \$10,405,310 or 10.79%. This is primarily due to the addition of funds not previously budgeted for. These funds included grant and capital project funds.
- The budget was calculated with no expectation of growth in the property tax digest or the local option sales tax.
- Very limited positions and capital are included in the budget.

Issues and Challenges:

- Unified Land Development Code: As the County continues to grow, the Unified Land Development Code and planning become more and more important. The County has partnered with the University of Georgia and Georgia Tech to develop studies and programs that assist in analyzing the impact of development and growth throughout the County. In addition to

analyzing growth, the tools and ULDC assist in protecting the citizens and other landowners in Lowndes County.

- Roads: Lowndes County still has a considerable amount of unpaved roads. Increased costs for asphalt due to fuel prices slow the process since funds for paving come primarily from state aid and SPLOST. With the economic slowdown and the debt service requirements from the current SPLOST, this is even more difficult. Projects must be timed to prevent cash flow deficits, delaying roads that may have been on the paving list for years.
- Jail Expansion: The County Jail that currently exists was built in four phases. The oldest section dates back to the 1950's. Some areas of the jail are in poor repair and are unusable. With populations reaching 700, an expansion is underway that will eventually increase the capacity to 1,000 beds. With the expansion of the jail, the need for additional personnel becomes a challenge. The new pods will be complete in the summer of 2010 and will need to be manned.
- Solid Waste Management: For several years, the Board has studied solid waste and how to fund the program. Per Service Delivery Strategy Agreements with the municipalities, the program must be funded by user fees. How to deliver that service to approximately 16,000 residences in the unincorporated areas has been a challenge. The Board adopted a program in May that will allow any resident, whether incorporated or unincorporated, to purchase a Solid Waste Disposal Card for \$100 annually. The program will have to be evaluated annually to determine if the fee sufficiently covers the costs.

Total Expenditures:

The FY 2010 Budget for the County is \$106,982,609, an increase of 10.91% over 2009. A breakdown of each fund follows.

Fund	FY 2009	FY 2010	Variance	Percent Change
General Fund	40,574,213	40,585,074	10,861	0.03%
Special Revenue Funds				
Keep Lowndes Valdosta Beautiful	63,516	61,903	(1,613)	(2.54)%
Commissary	541,101	537,836	(3,265)	(0.60)%
Sheriff's Drug Seizures	-	1,000,000	1,000,000	100.00%
Intergovernmental Grants	-	501,276	501,276	100.00%
CHIP Grant	-	100,000	100,000	100.00%
Jail Operations	623,996	646,262	22,266	3.57%
Drug Abuse Treatment	325,000	284,271	(40,729)	(12.53)%
911 Communications	2,540,772	2,530,746	(10,026)	(0.39)%
Victim/Witness	299,481	287,916	(11,565)	(3.86)%
Special Services	3,722,771	3,761,000	38,229	1.03%
Total Special Revenue Funds	8,116,637	9,711,210	1,594,573	19.65%
Capital Project Funds				
Special Purpose Local Option Sales Tax IV	2,400,000	2,400,000	-	0.00%
Special Purpose Local Option Sales Tax V	16,000,000	16,000,000	-	0.00%

Fund	FY 2009	FY 2010	Variance	Percent Change
Judicial Complex/Jail Construction	-	8,000,000	8,000,000	100.00%
Special Purpose Local Option Sales Tax VI	14,860,000	14,860,000	-	0.00%
CDBG EIP Grant (Martin's Famous Pastry)	-	100,000	100,000	100.00%
CDBG EDA Grant (Martin's Famous Pastry)	-	600,000	600,000	100.00%
Total Capital Project Funds	33,260,000	41,960,000	8,700,000	26.16%
Enterprise Funds				
Water/Sewer	3,546,000	4,071,000	525,000	14.81%
Landfill	195,450	225,450	30,000	15.35%
Street Lighting	210,000	210,000	-	0.00%
Sanitation	1,233,796	1,260,000	26,204	2.12%
Total Enterprise Funds	5,185,246	5,766,450	581,204	11.21%
Internal Service Funds				
Equipment Maintenance	564,079	649,875	85,796	15.21%
Self Insurance	4,300,000	4,600,000	300,000	6.98%
Fleet Manager	4,456,000	3,710,000	(746,000)	(16.74)%
Total Internal Service Funds	9,320,079	8,959,875	(360,204)	(3.86)%
Total All Funds	96,456,175	106,982,609	10,526,434	10.91%

Revenues:

The largest single source of revenue for the General Fund is derived from current year property taxes. Property tax revenues were calculated with no projected growth in the digest due to the economic slowdown and the recently imposed assessment caps. Early indications from the Board of Assessors are for a possible growth of 2% but once collectability rates are factored in, any growth should be negated.

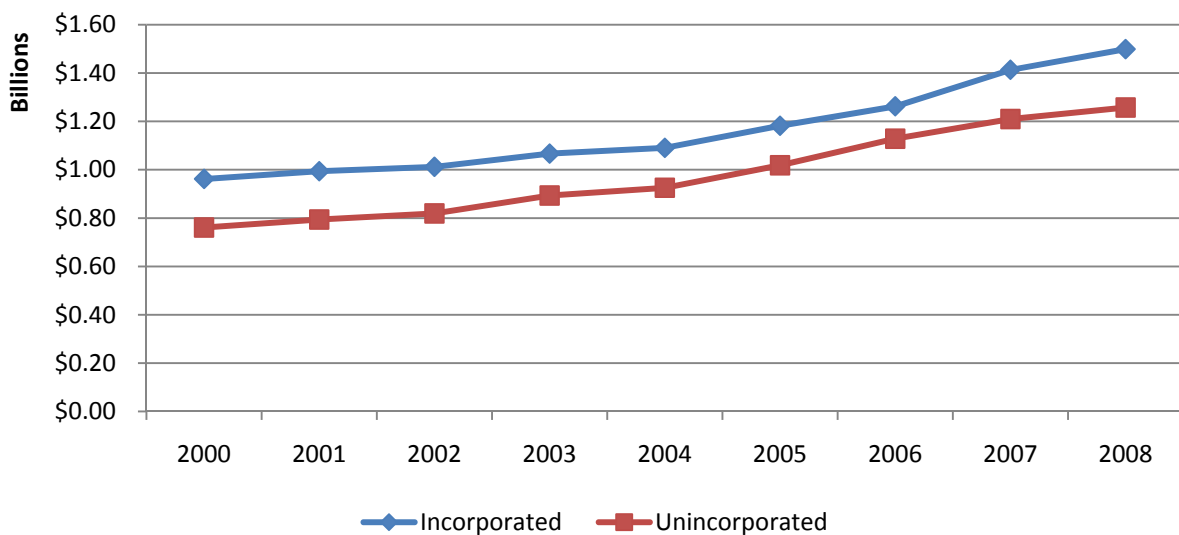


Figure I Digest Growth History

Other revenue sources include other taxes, licenses and permits, intergovernmental fees, charges for services, fines and forfeitures, investment income and miscellaneous sources. The total projected General Fund revenue for fiscal year 2010 is \$40,585,074, a increase of \$10,861 or 0.03%. Current year property taxes account for \$20,072,000 or 49.47% of General Fund Revenues.

In the fiscal year 2009 budget, several changes were made that reduced the General Fund budget. A Special Services Funds was set up to account for unincorporated only revenues and expenditures. As a result, several revenues moved to the new fund including alcoholic beverage taxes, insurance premium taxes, franchise fees, zoning fees, alcohol licenses and occupational tax registrations. In addition, the County created a millage dedicated to the newly developed Parks and Recreation Authority. Previously, county-wide recreation was operated by the City of Valdosta and funded by Lowndes County. With the dedicated millage, the tax revenue was shifted from the County’s General Fund budget.

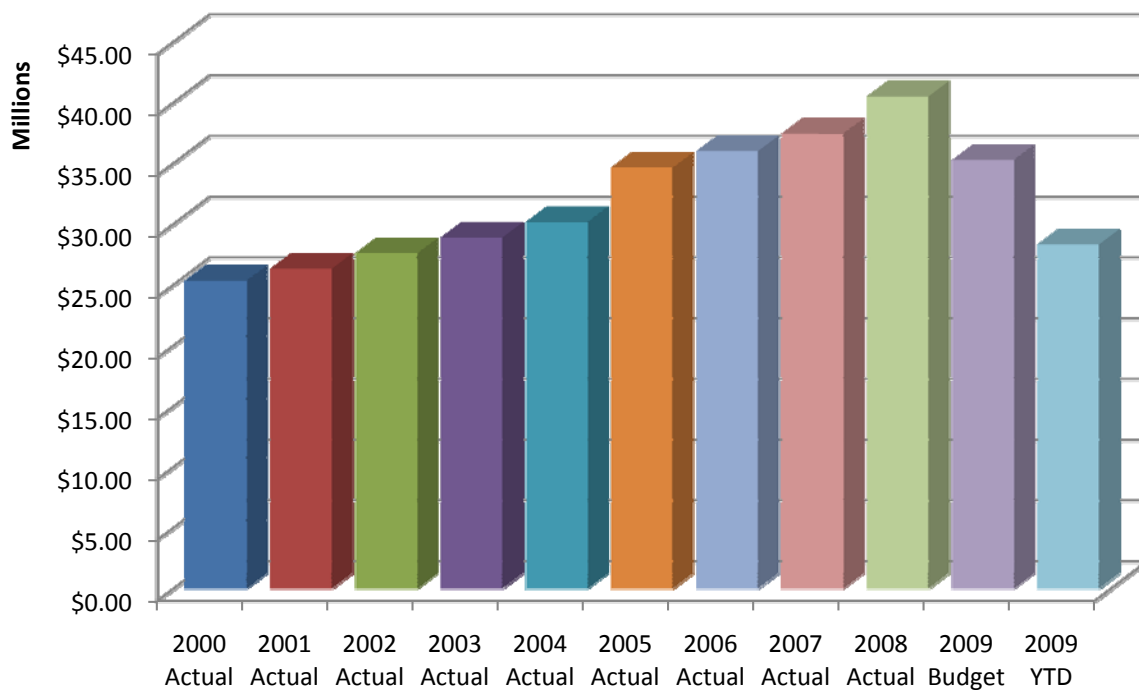


Figure 2 General Fund Tax Revenue History

For several years the County has been looking at the need to develop a fee based solid waste management program. A system has been included in the budget for several years now but has not been implemented. The Service Delivery Strategy Agreement with the municipalities states that the program must be user fee based. In May, the Board voted to implement a fee based system. Beginning July 1, 2009, any citizen wishing to use the County’s recycling centers must purchase a Solid Waste Disposal Permit. The permit will cost \$100 and will be good through June 30 of each fiscal year.

Expenditures:

The proposed expenditures for fiscal year 2010 represent a continuation of the current level of services and limited changes in personnel and capital. During the budget process, departments were asked to justify all expenditures, including existing personnel. In addition, the Budget Committee reviewed the viability of each position. The current economy coupled with the fact that no personnel or capital were added in the previous budget made 2010 very difficult to balance.

The budget contained herein gives details for each line item. The three main expenditure components of the proposed budget are personnel, operations and capital. Significant changes in each of those areas are briefly outlined below.

The single largest expenditure to a local government’s budget is personnel which included salaries and benefits. The expenditures for personnel in the fiscal year 2010 budget represent 57.61% of the General Fund Budget or \$23,381,690. Of the total budget, personnel represents 27.37% or \$29,284,831.

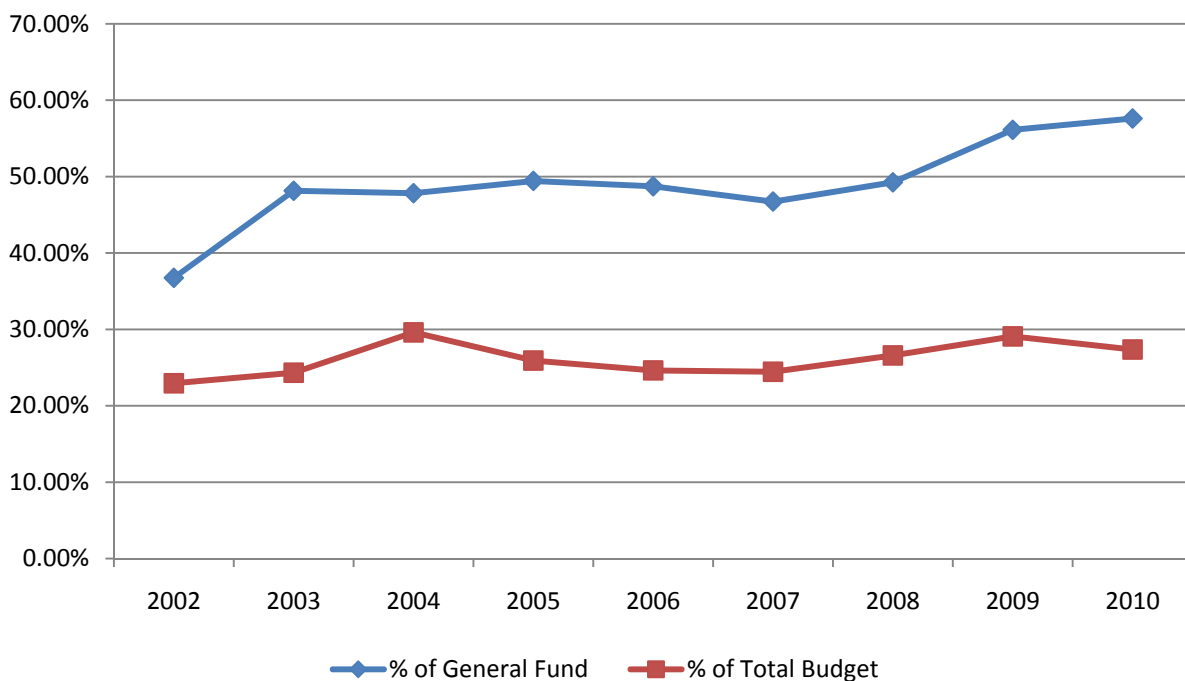


Figure 3 Personnel as a Percentage of Budget

A total of 67 positions were requested during the budget process with 2 additional requests being made later. Of those, only a limited number are recommended in the fiscal year 2010 budget. The additions and upgrades included are as follows:

Department	Upgrade/Addition
Information Technology Services	Upgrade 2 part time to full time
Facilities Maintenance	Add 1 Custodian (Judicial Complex)
Magistrate Court	Add 1 part time Constable
Sheriff's Office	Add 2 Deputy Sheriffs (Judicial Complex – Courts) Add 10 Jail Operations Officers (beginning in May 2010)
Animal Shelter	Upgrade 1 part time to full time
Fire/Rescue	Add 3 Sergeants Add 1 Firefighter/First Responder

In addition, the budget includes a merit increase of 2.5% based on evaluation but no cost of living increase.

In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Travel related to training was significantly reduced in the 2010 budget. While training is of critical importance to ensure that employees stay abreast of changes in legislation and technology and remain proficient in their positions, funding is not available without reducing or eliminating some services. The uniform line was significantly reduced, allowing for the purchase of uniforms for those departments requiring them only rather than allowing for County shirts for all employees. During the budget process each employee also received a letter from the Chairman asking that they make suggestions for reducing current expenditures. I am pleased with the number of responses that I received. Some of them were very good suggestions and have already been implemented. As an example, the Budget Committee has developed this entire budget using jump drives rather than repeatedly reprinting updated reports. I will continue to evaluate the suggestions as the year progresses.

In prior years, the County has worked with the Association County Commissioners of Georgia (ACCG) to replace outdated vehicles and equipment through lease purchase agreements. The thought was to reduce the higher repair costs for older equipment with newer, more fuel efficient equipment. During fiscal year 2008, a large amount of this equipment was replaced. The remainder was proposed to be upgraded during 2009 but the Board elected to hold personnel and capital expenditures in light of the economy. While the Sheriff's Office has used Drug Seized Funds to try and offset the loss of capital in 2009, most departments are still in need of some replacements. There are capital needs for 2010 that are not funded at this time. Any capital upgrades are suggested to be done through another lease purchase.

To offset those capital purchases, the County will continue to utilize GovDeals.com, an online auction site similar to EBay for government surplus items.

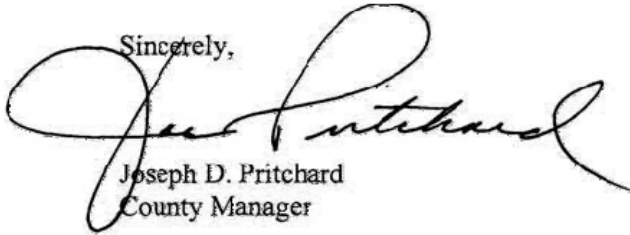
Summary:

In summation, the budget for fiscal year 2010 provides for the funding to maintain the current level of services with no anticipation of a change in the millage rate for operations. The dedicated millage for the Industrial Authority and Parks and Recreation Authority will continue at the current rates. As stated earlier, the increasing demands and the economic slowdown have made presenting a balanced budget with

no increase in millage very difficult. In light of these constraints, I believe that this represents a solid budget that positively enforces the Board's "Back to Basics" philosophy.

I am grateful for the tremendous efforts by department heads, elected and appointed officials in developing this budget. Their assistance and willingness to explore new options 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 Committee and I stand ready to assist you as you formalize this document.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Pritchard", written in a cursive style. The signature is positioned to the right of the word "Sincerely," and above the printed name and title.

Joseph D. Pritchard
County Manager

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A RESOLUTION ADOPTING THE FY 2010 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

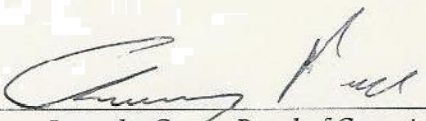
WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

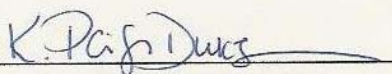
NOW, THEREFORE, BE IT RESOLVED, by the Lowndes County Board of Commissioners, acting in its capacity as the governing authority of Lowndes County, that the 2009-2010 Operating Budget for Lowndes County is as follows:

REVENUES

EXPENDITURES

Taxes	35,122,000	General Government	8,099,531
Licenses and Permits	15,000	Judicial	6,774,503
Intergovernmental Revenues	186,850	Public Safety	18,176,542
Charges for Service	3,334,692	Public Works	5,161,706
Fines and Forfeitures	1,280,000	Health & Welfare	1,138,976
Miscellaneous	646,532	Culture & Recreation	1,233,816
TOTAL REVENUES	<u>\$ 40,585,074</u>	TOTAL EXPENDITURES	<u>\$ 40,575,074</u>


Chairman - Lowndes County Board of Commissioners

ATTEST: 
DATE: 6-23-09

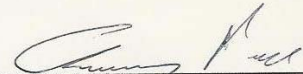
A RESOLUTION ADOPTING THE FY 2010 BUDGET FOR ALL FUNDS OTHER THAN THE OPERATING FUND FOR THE LOWNDES COUNTY BOARD OF COMMISSIONERS

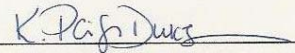
WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of fund in a fiscal year; and

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 2009-2010 Budget for funds other than the Operating Fund for Lowndes County is as follows:

	Revenues	Expenditures
Keep Lowndes/Valdosta Beautiful	50,000	61,903
Commissary	430,000	537,836
Drug Seizures	1,000,000	1,000,000
Intergovernmental Grants	501,276	501,276
CHIP Grant	100,000	100,000
Jail Operations	520,000	646,262
Drug Abuse Treatment	206,000	284,271
911 Communications	2,190,199	2,530,746
SPLOST IV	10,000	2,400,000
SPLOST V	50,000	16,000,000
Victim/Witness	261,800	287,916
Special Services	3,761,000	3,761,000
Capital Projects – Judicial Complex	100,000	8,000,000
SPLOST VI	13,355,000	14,860,000
CDBG – EIP Grant	100,000	100,000
CDGA – EDA Grant	600,000	600,000
Water/Sewer	4,071,000	4,071,000
Landfill	370,000	225,450
Street Lighting	165,000	210,000
Sanitation	1,260,000	1,260,000
Equipment Maintenance	649,875	649,875
Self Insurance	4,325,000	4,600,000
Fleet Manager	3,710,000	3,710,000


 Chairman - Lowndes County Board of Commissioners

ATTEST: 
 DATE: 6-23-09

How to Use This Document

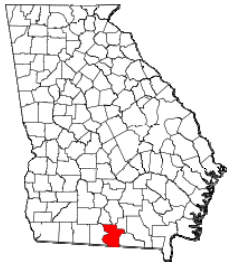
The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year, the factors and assumptions that led to that plan and the goals and objectives. The documents should discuss the challenges that the County faces as it strives to be fiscally responsible and responsive as a local government. The budget document should serve as a policy document, a financial plan, an operations guide and a communication device.

To assist the reader, the budget document is divided into three main sections: the Introduction, Specific Fund Budgets and Appendices.

- [Introduction](#) – This section provides information to familiarize the reader with Lowndes County. There is a profile of the County, information on fund structures and policies, a discussion of Commission goals and comparative historical information.
- [Specific Fund Budgets](#) – This section provides the reader with information about each fund, broken down by department and includes goals and objectives 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 classification and position charts.

The goal of the 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



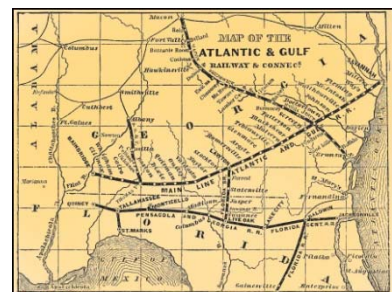
Lowndes County, located in south central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a Revolutionary War leader from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

In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the potential, Sion Hall and his son Enoch came to the region, bringing a sawmill. After more settlers arrived, Hall erected a store, establishing the first commercial enterprise. In 1825, it was decided to petition the legislature to create a new county. The original county was 2,080 square miles and bordered Ware, Thomas and Irwin Counties and the State of Florida.

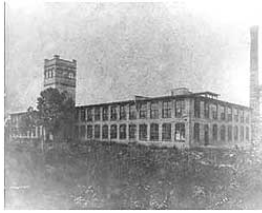


The appointed Commissioners decided on a permanent site for the County seat in 1827 which was adjacent to a good spring on the Withlacoochee River. Franklinville was made up of only a few houses, some log buildings, a court house, post office and a store. Court convened for the first time in May 1829. Franklinville proved to be unsatisfactory as a County seat. The Commissioners moved the site to the junction of the Withlacoochee and Little Rivers. In 1837, Troupville became the County seat. Troupville was named after Governor Georgia Troup, one of Georgia's most noted governors. Troupville grew rapidly soon becoming a town with stores, residences, shops and churches. It soon built a court house.

While the citizens had long anticipated the railroad coming and had invested in it, when it did extend its right of way, it was four miles south of the County seat. Realizing that the rail line was vital to their progress, the Commissioners chose to relocate the County seat along the rail line in 1859. While the name Troupville was not transferred, the citizens wanted to retain some ties to Governor Troup. The new seat was named Valdosta after Troup's plantation Val d'Aosta. July 4, 1860 marked the first day the train passed through Valdosta and on December 7, 1860, the City of Valdosta was incorporated. Lowndes County and the area soon became the largest inland market for Sea Island cotton in the world.



A Brief History of Lowndes County



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 in 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 centers, antiques and the downtown area. Lowndes County is also home to Moody Air Force Base, named for George Putnam Moody. In addition, there are wildlife management areas, theme parks, theatres, golf courses and more to appeal to residents and visitors alike.

Community Profile

Established December 23, 1825

Form of Government – Commission, Manager

County Seat – Valdosta

Climate:

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Max °F	61.9	66.3	73.1	79.1	85.8	90.7	92.0	91.4	88.2	80.3	72.4	64.0	78.8
Mean °F	50.0	53.5	60.2	65.6	73.2	78.9	80.9	80.3	76.6	67.1	59.3	52.0	66.5
Min °F	38.0	40.7	47.2	52.1	60.5	67.1	69.8	69.2	65.0	53.8	46.2	40.0	54.1

Geography:

	Lowndes County	Georgia
Land Area, (square miles)	511	59,425
Persons per square mile	183	141.4

Population:

	Greater Lowndes County
1970	55,112
1980	67,972
1990	75,981
2000	92,115
2005	98,574
2008 estimate	104,583

	Incorporated Cities, 2000
Dasher	834
Hahira	1,626
Lake Park	549
Remerton	847
Valdosta	43,724

	Lowndes County	Georgia	United States
Population, 2008	101,790	9,544,750	301,621,157
Population growth rate, 2008	11.0%	15.0%	7.2%
Percent of population over age 65, 2008	9.00%	9.6%	12.4%
Percent of population under age 18, 2008	26.2%	29.5%	28.6%

	Lowndes County	Georgia
Gender Comparison, 2007		
Female Population	50.7%	50.8%
Male Population	49.3%	49.2%

Community Profile

	Lowndes County	Georgia	United States
Adults with at least a high school education	77.7%	78.6%	80.4%
Adults with at least a bachelor's degree	19.7%	24.3%	24.4%

Housing Statistics:

	Lowndes County	Georgia
Housing units, 2007	43,135	3,961,474
Homeownership rate, 2008	61.0%	67.5%
Median value, owner occupied housing units, 2000	\$87,600	\$111,200
Households, 2000	32,654	3,006,369
Persons per household, 2000	2.61	2.65

Crime Statistics:

	2006	2005	2004	2003	2002
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, July 1, 2009	49,448
Percentage voting in last general election	78%
Number of Precincts	34
U.S. Congressional District	1 st and 2 nd
State Congressional District	142 nd , 143 rd and 144 th
State Senate District	8th

Economic Characteristics

	Lowndes County	Georgia
Median household income, 2007	\$38,666	\$49,080
Per capita income, 2008	\$26,037	\$32,208
Persons below poverty, 2008	20.0%	14.3%
Unemployment rate, 2008	3.8%	4.4%

Business Statistics:

	Lowndes County	Georgia
Private, nonfarm establishments, 2006	2,710	225,996
Private, nonfarm employment, 2006	42,323	3,623,210
Nonemployer establishments, 2006	5,844	690,191
Retail sales, 2002 (\$1,000)	1,332,541	90,098,578
Retail sales per capita, 2002	\$14,230	\$10,551
Building permits, 2007	1,091	73,165

Assessed Valuations (\$1,000):

	Assessed Value	Actual Value	Assessment Rate	Unincorporated Tax Rate	Incorporated Tax Rate
1999	\$1,450,143	\$3,625,358	40%	5.13	7.02
2000	\$1,692,528	4,231,320,	40%	7.39	7.30
2001	\$1,722,721	\$4,306,803	40%	7.39	9.02
2002	\$1,786,235	\$4,465,588	40%	7.80	9.01
2003	\$1,831,103	\$4,577,758	40%	8.12	9.01
2004	\$1,960,175	\$4,900,438	40%	8.45	9.01
2005	\$2,015,862	\$5,039,655	40%	8.86	8.86
2006	\$2,262,663	\$5,656,658	40%	8.86	8.86
2007	\$2,390,770	\$5,976,925	40%	8.86	8.86
2008	\$2,623,344	\$6,558,360	40%	8.76	8.76

Principal Taxpayers and Principal Employers, 2008:

Principal Taxpayers	Principal Employers
Packaging Corporation of America	Moody Air Force Base
Archer Daniels Midland	South Georgia Medical Center
Lowe's Distribution Center	Valdosta State University
The Langdale Company	Lowndes County School System
Georgia Power Company	Valdosta City School System
Wild Adventures	Lowe's Distribution Center
Marelda Valdosta Mall LLC	Convergys Corporation
Bellsouth Telecommunications	City of Valdosta
Colquitt Electric Membership	Lowndes County
Valdosta-Lowndes County Industrial Authority	Bath Craft/Jacuzzi

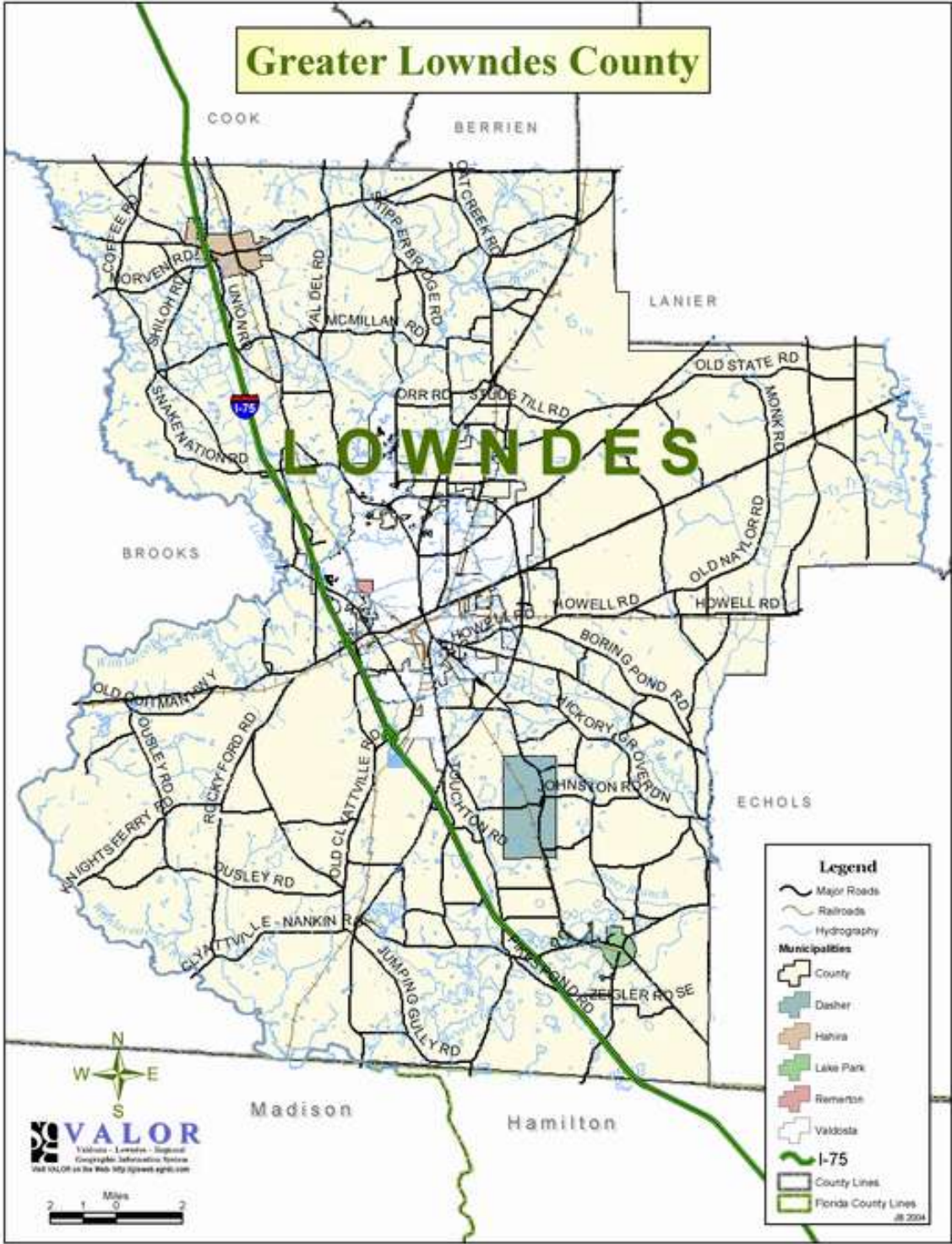
Millage Rate, 2008:

County	Industrial Authority	Parks & Recreation Auth.	Total Millage
7.31	1.00	1.25	9.56

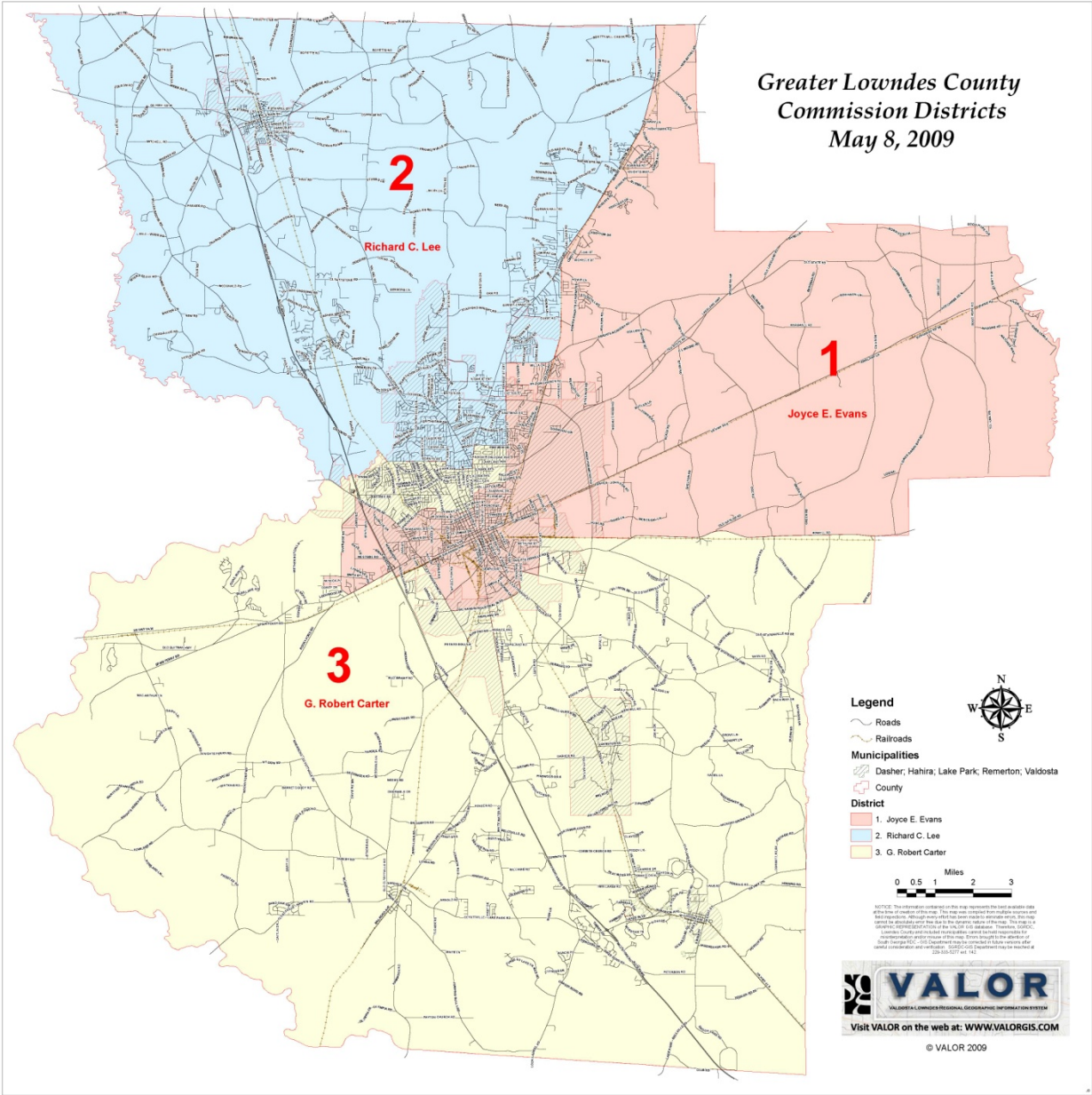
County Maps



County Maps



County Maps



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.

Budget Calendar

Milestone	Target Date
Manager's Budget Letter	November 24, 2008
Initial Budget Package	November 24, 2008
ITS/Personnel Requests Due	December 22, 2008
Departmental Budgets Due to Finance	January 12, 2009
Begin Budget Analysis/Input	January 26, 2009
Budget Package to Manager	February 23, 2009
Revenue Projections	February 23, 2009
Begin Departmental & Outside Agency Meetings	March 9, 2009
Finish Departmental & Outside Agency Meetings	April 6, 2009
Manager Recommendations Finalized	April 20, 2009
Budget to Commissioners	May 11, 2009
Begin Commissioner Review & Work Sessions	May 11, 2009
End Commissioner Review & Work Sessions	May 22, 2009
Public Meeting on Budget	June 2, 2009
Public Meeting & Adoption of Budget	June 9, 2009

Budgeting & Accounting Controls

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or good are received and the liabilities are incurred. Accounting records for enterprise type funds are maintained on an accrual basis, with revenues being recorded when earned and measurable and expenses being recorded when the services or goods are received and the liabilities are incurred.

The level of budget control (the level at which the expenditures cannot legally exceed the approved budget) is maintained at the department level. However, County department budgets contain detail by major service group (personal services, contractual services, etc.) and by line item within each major service group (salaries – regular, health insurance, life insurance, etc.) 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

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide and enterprise and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which they are earned and expenditures are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred. Following is a chart defining the County's current fund structure and the basis of accounting used for each.

General Fund – The General Fund is the principal operating fund of the County government. Most of the operating expenditures of the County should be accounting 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 Lowndes County.
- **Sheriff's Commissary Fund** – This fund is used to account for the personal items that are purchased for the benefit of inmates in 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 the funds received by the Sheriff relating to drug interdiction. These funds are required to be used by the Sheriff for programs that help reduce the use of drugs and educate the public on drug resistance.
- **Accommodation Excise Tax** – This fund previously accounted for the collection of accommodation excise taxes, also referred to hotel/motel or bed taxes. Beginning in January 2008, the City of Valdosta began collecting the accommodation excise tax for lodging establishments located within the City limits, reducing the portion received by the County to approximately 15%. As part of the Service Delivery Strategy Agreement, the remaining collections were transferred to the Special Services Fund.
- **Intergovernmental Grant** – This fund accounts for most grants received by the County. Exceptions are generally for CDBG grants or those that qualify as capital projects. Also included in this fund are small entities that the County processes payroll for and the corresponding reimbursement.

Fund Structure and Basis of Accounting

- **CHIP Grant** – This fund accounts for the County’s CHIP program which assists with low-income housing needs either through down payment assistance or rehabilitation.
- **Jail Operations** – The Jail Fund accounts for the monies received from the fines and forfeitures set aside for staffing, maintenance and operations of the Lowndes County Jail. All expenditures of this fund relate to the operation of the Jail facility.
- **Drug Abuse Treatment** – This fund accounts for the monies received from fines and forfeitures set aside for the treatment and educational programs relating to drug use. This fund is operated by LODAC (Lowndes Drug Action Council).
- **Emergency Telecommunications Fund** – This fund is 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, and 800 MHz radio system used by all emergency service and related division of Lowndes County. The fund is supported through surcharges to users of wireless and landline telephones, user charges for the radio system and a minimal amount of General Fund support. 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 County 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 sources were moved from the General Fund and Accommodation Excise Tax Fund to this fund. Expenditures for programs provided primarily to the unincorporated citizens were also moved to this fund and included Fire/Rescue, Zoning and Planning. As for the Accommodation Excise Tax proceeds, 40% by statute must be used for Tourism. In January 2009, the City of Hahira began collecting the accommodation excise tax for their one hotel.

Capital Project Funds – Capital Project Funds are used to account for specific revenues that are limited to usage 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.

- **SPLOST IV** – This fund accounts for the County’s fourth Special Purpose Local Option Sales Tax. Spending of funds collected under SPLOST IV is still ongoing.
- **Judicial Complex/Jail** – This fund accounts for the bond proceeds used for construction of the Judicial/Administrative Complex and the expansion of the County Jail. Bonds were issued in 2003 for the first phase of the Judicial Complex and again in 2008 for the Administrative wing and the second phase of the Jail expansion.
- **SPLOST V** – This fund accounts for the County’s fifth Special Purpose Local Option Sales Tax. Spending of funds collected under SPLOST V is still 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 collections began in January 2008. Unlike previous SPLOSTs, the County only accounts for the portion they receive under the tax. When funds are received from the Department of Revenue, the County has 10 days to remit proceeds to the other governments.

Fund Structure and Basis of Accounting

- **CDBG EIP Grant** – This fund accounts for one segment of the pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin’s Famous Pastry site.
- **CDBG EDA Grant** – The fund accounts for one segment of the pass through grant awarded to the Valdosta-Lowndes County Industrial Authority for the Martin’s Famous Pastry site.

Enterprise Funds – Enterprise Funds are used primarily to account for “business-like” activities that are primarily financed through user charges. These funds are budgeted and accounted for using the accrual basis.

- **Water/Sewer** – This fund accounts for the revenues and expenses of 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. Revenues are received in the form of a Solid Waste Host Fee from the private landfill located in Lowndes County. Expenses relate to the monitoring of methane as well as an allocation to the KLVB program. Monies are also set aside for the annual post-closure care of the County’s closed landfill.
- **Tax Lighting Districts** – This fund accounts for special tax lighting districts in Lowndes County. Districts are created either through covenant or by petition from property owners and are assessed a fee on the 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 County utilizes collection centers located throughout the County. The program is supported by user fees.

Internal Service Funds – Like Enterprise Funds, Internal Service Funds account for “business-type” activities but for an internal customer. User charges are the primary source of revenues. All Internal Service Funds use the accrual basis of accounting and budgeting.

- **Equipment Maintenance Fund** – This fund accounts for all maintenance of County vehicles and equipment. Revenues are received from the Fleet Manager for parts, fuel, lubricants, tires and labor on all County equipment and from outside agencies as well. The County’s 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 County vehicles and equipment and “rents” that equipment to each department on an annual basis. Rental charges are based on the cost of maintaining the equipment and any debt service owed.
-

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 at the start of each budget cycle. The calendar shall include specific tasks required to prepare the budget and completion dates for those tasks.

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

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

Annual budgets shall be adopted for the general fund, special revenue funds, enterprise funds, and debt service funds. Project budgets shall be adopted for capital project funds. Trust and agency funds achieve budgetary control through stipulations in the trust agreements; therefore, budgets are not adopted for these funds.

The budget for each fund must be balanced. Anticipated revenues and unreserved fund balance must equal or exceed anticipated expenditures.

It is the objective of the County to maintain an unreserved fund balance for the general fund to pay expenditures from unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. The County shall strive to maintain this unreserved fund balance at a level equivalent to one quarter's expenditures (120 days).

Budgets for governmental fund types will be adopted on a basis of generally accepted accounting principles except for the recognition of outstanding encumbrances. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources. All outstanding encumbrances are charged as an expenditure 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.

Budget and Equity Reserve Policy

The budget shall be adopted at the fund/department level. Any adjustment of salaries and benefits shall require approval of the Board of Commissioners.

The County shall include an amount in the general fund budget for unforeseen operating expenditures. This contingency appropriation shall be approximately 1.5% of the operating budget or \$500,000, whichever is less.

The County shall maintain a system of budgetary control to ensure adherence to the budget.

The proposed budget shall be submitted to the Board of Commissioners for adoption prior to June 30 of each calendar year for the subsequent year. A copy of the proposed budget shall be made available to the public and, upon request, to the news media. An advertisement of the availability of the proposed budget and notice of a public hearing shall be placed as prescribed in Georgia Code Section 36-81-5. The public hearing shall be at least one week prior to the meeting at which the budget is to be adopted by the Board of Commissioners.

Accounting, Auditing and Financial Reporting Policy

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

The County shall establish and maintain a high standard of accounting practices. Those standards shall conform to generally accepted accounting practices as prescribed by the Governmental Accounting Standards Board.

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

The Finance Department shall prepare quarterly financial reports for management purposes and shall reconcile monthly according to the currently prescribed reconciliation schedule. 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 the CIP will be incorporated into the current year's operating budget. The CIP will be reviewed and updated annually.

For the purposes of this policy, land, land improvements, and building projects with a cost of \$7,500 or more shall be classified as capital assets. Equipment with a cost of \$7,500 or more and a useful life of two or more years shall be classified as a capital asset.

The County's objective is to meet the capital needs of the County in a manner that is most beneficial to the citizens. Projects in the CIP shall be prioritized during the annual review. The following criteria shall be considered in prioritizing projects:

- Is the project mandatory?
- Does the project improve efficiency?
- Does the project provide a new service?
- What is the extent of the project's usage?
- What is the project's 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.

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;

Investment Policy

- Prime bankers' acceptances;
- Local government investment pool;
- Repurchase agreements;
- Obligations of other political subdivisions of this state;
- Deposits of institutions established under the laws of this state or the United States and operating in the State of Georgia.

Collateralization will be required on certificates of deposit and repurchase and reverse repurchase agreements at 110% of market value of principal and accrued interest. Collateral is limited to obligations issued by the United States government and obligations fully insured or guaranteed by the United States government or an agency of the United States government and will be held by an independent third party with a safekeeping receipt supplied to the County. All transactions will be conducted on a delivery-versus-payment basis.

The County shall anticipate cash flow needs and shall attempt to match investment with that anticipated cash flow as closely as possible. Except for those reserve or other funds with long-term investment horizons, the County shall limit maturities to five years or less. A portion of the portfolio shall be invested in more liquid funds to meet the operational needs of the County.

Institution and Broker/Dealer Requirements

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

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

Investment Policy

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

Reporting and Audit Requirements

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

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

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 appropriate personnel will assist the Finance Director if appropriate. The Director and/or Committee shall assess progress on the Capital Improvement Plan of the County, review regulatory 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.

Debt Management Policy

Limits on Indebtedness

The objectives for the County are to stay within limits prescribed in state statutes and to maintain its' credit standing. The County will conduct annual reviews of capital spending and debt conditions as well as their impact on the millage calculation and debt management goals. The County should strive to work with each jurisdiction to eliminate duplication of services and efficiently manage capital improvements. The Finance Department shall be responsible for developing procedures for use of debt instruments as well as repayment terms and amortization schedules prior to the issuance of any debt. Following is a brief overview of the limits for specific debt issues.

Full faith and credit obligations of the County which are not self-supporting or which are paid from general fund revenues are subject to a limit of 1% of taxable assessed value. Further, annual debt service requirements should not exceed 10% of general fund revenues.

Short-term lease-purchase obligations used to purchase equipment and furnishing with useful lives of ten year or less should not exceed .125% of taxable assessed value. The obligation should not extend past the useful economic life.

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

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

Debt Management Policy

funds as well as meet with the approval of the Board of Commissioners. Upon Board of Commissioner approval, the County may also create a subordinate lien obligation, if appropriate. When determined to have a general public purpose and to be consistent with the County's overall service objectives, the County may sponsor conduit financing. Such financing must insulate the County from risk or exposure and must be approved by the Board of Commissioners.

Method of Sale

The County shall determine the best sale method for each debt issue based on market conditions, issue-specific conditions, cost and risks associated with alternative debt structures, credit rating, general financial condition and staff capability to administer. The County shall promote competition in issuing debt and shall design an official bid form that will be a part of each official notice of sale. In determining whether to use a competitive or negotiated sale process, the County shall refer to the Government Finance Officers Association publication on "Selecting and Managing the Method of Sale." Upon approval of the Committee, the County may elect to issue debt through a private placement.

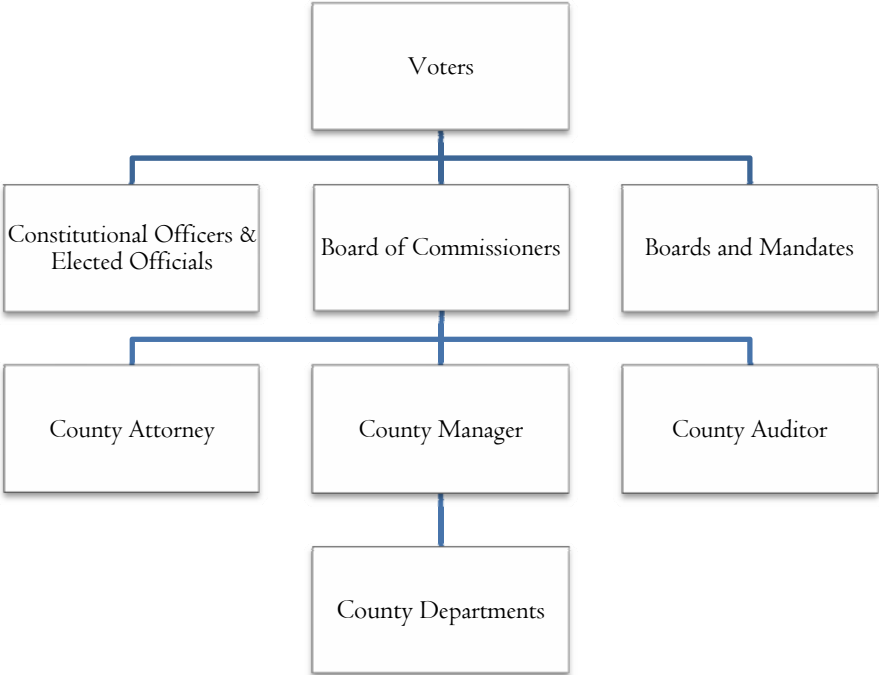
Short-term Debt and Interim Financing

The County may choose to enter into agreements for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval by the Board of Commissioners, the County may acquire lines or letter of credit or may issue Bond Anticipation Notes. Takeout financing should be planned and determined to be feasible prior to acquisition or issuance. Tax and Revenue Anticipation Notes may be issued upon approval by the Board of Commissioners to fund internal working capital needs. The amount of TANs will not exceed 75% of property taxes collected in the prior year and will be retired by December 31 of each calendar year. Cash flow projections should be prepared prior to issue. Tax Exempt Commercial Paper may be utilized as a source of financing only when such financing represents the least cost interim financing option, the project is of sufficient economic size and the issuance has been approved by the Board of Commissioners.

Refunding of Indebtedness

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

Organizational Chart



Financial Summary**(in thousands)**

	Governmental Types			Business Types		Total FY 2010	Total FY 2009
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service		
Revenues							
Taxes	35,122.0	3,615.0	13,315.0	-	-	52,052.0	53,802.5
Licenses & Permits	15.0	116.0	-	-	-	131.0	160.0
Intergovernmental	186.9	1,276.1	700.0	-	-	2,162.9	974.7
Charges for Services	3,334.7	1,930.0	-	5,091.0	4,349.9	14,705.6	13,306.3
Fines & Forfeitures	1,280.0	1,885.0	-	-	-	3,165.0	2,431.5
Investment Income	75.0	-	200.0	-	6.5	281.5	539.5
Miscellaneous	472.5	195.0	-	-	3,703.5	4,371.0	5,158.0
Total Revenues	40,486.0	9,017.1	14,215.0	5,091.0	8,059.9	76,869.0	76,372.5
Expenditures/Expenses							
General Government	8,099.5	156.9	-	-	4,600.0	12,856.4	12,518.8
Judicial	6,874.9	377.9	-	-	-	7,252.7	6,764.2
Public Safety	18,073.0	7,286.0	-	-	-	25,359.0	24,076.4
Public Works	5,161.7	135.3	41,960.0	5,257.5	4,209.9	56,724.3	46,426.2
Health & Welfare	969.7	284.3	-	-	-	1,264.0	1,258.4
Culture & Recreation	1,393.1	463.2	-	-	-	1,856.3	2,450.2
Housing & Development	-	1,007.7	-	-	-	1,007.7	556.1
Total Expenditures/Expenses	40,581.9	9,711.2	41,960.0	5,257.5	8,809.9	106,320.4	94,050.3
Excess (Deficit) of Revenues Over Expenditures/Expenses	(95.8)	(694.1)	(27,745.0)	(166.5)	(750.0)	(29,451.4)	(17,677.8)
Non-Operating Revenues & Expenses							
Water/Sewer	-	-	-	(104.0)	-	(104.0)	85.0
Landfill	-	-	-	370.0	-	370.0	625.0
Self Insurance	-	-	-	-	625.0	625.0	625.0
Fleet Manager	-	-	-	-	(150.0)	(150.0)	(1,900.0)
Other Financing Sources & Uses							
Surplus Sales	99.0	-	-	-	-	99.0	75.0
Transfers In	-	3.2	-	-	-	3.2	10.9
Transfers Out	(3.2)	-	-	-	-	(3.2)	(10.9)
Excess (Deficit) of Revenues & Other Sources Over Expenditures, Expenses & Other Uses	-	(690.9)	(27,745.0)	99.6	(275.0)	(28,611.4)	(18,167.8)

Summary of Revenues by Fund and Source**(in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
General Fund						
Taxes	40,724.2	35,282.5	28,335.0	35,282.5	35,122.0	(0.45)%
Licenses & Permits	138.5	20.0	13.5	20.0	15.0	(25.00)%
Intergovernmental	1,441.9	164.3	165.3	164.3	186.9	13.76%
Charges for Services	3,199.7	2,822.4	2,660.6	2,822.4	3,334.7	18.15%
Fines & Forfeitures	1,602.2	1,550.0	1,061.1	1,550.0	1,280.0	(17.42)%
Investment Income	199.8	200.0	52.4	200.0	75.0	(62.50)%
Miscellaneous	422.5	460.0	373.0	460.0	472.5	2.72%
Other Sources	63.4	75.0	40.6	75.0	99.0	32.04%
Total General Fund	47,792.2	40,574.2	32,701.4	40,574.2	40,585.1	0.03%
Keep Lowndes Valdosta Beautiful						
Intergovernmental	50.0	50.0	46.3	50.0	50.0	0.00%
Investment Income	2.1	-	0.7	-	-	0.00%
Miscellaneous	2.0	-	0.2	-	-	0.00%
Total KLVB	54.1	50.0	47.2	50.0	50.0	0.00%
Commissary						
Charges for Services	313.1	255.0	231.4	255.0	255.0	0.00
Miscellaneous	218.2	225.0	149.5	225.0	175.0	(22.22)%
Total Commissary	531.3	480.0	380.9	480.0	430.0	(10.42)%
Drug Seizures						
Fines & Forfeitures	556.7	-	-	-	1,000.0	100.00%
Investment Income	36.9	-	-	-	-	0.00%
Miscellaneous	206.4	-	-	-	-	0.00%
Total Drug Seizures	800.0	-	-	-	1,000.0	100.00%
Accommodation Excise Taxes						
Taxes	1,032.4	-	-	-	-	0.00%
Total Accommodation Excise Taxes	1,032.4	-	-	-	-	0.00%
Intergovernmental Grants						
Intergovernmental	636.8	-	2,111.8	-	501.3	100.00%
Investment Income	-	-	0.1	-	-	0.00%
Total Intergovernmental Grants	636.8	-	2,111.9	-	501.3	100.00%
CHIP Grant						
Intergovernmental	63.6	-	148.4	-	100.0	100.00%
Total CHIP Grant	63.6	-	148.4	-	100.0	100.00%
Jail Operations						
Fines & Forfeitures	526.9	430.0	365.6	430.0	520.0	20.93%
Total Jail Operations	526.9	430.0	365.6	430.0	520.0	20.93%
Drug Abuse Treatment						
Fines & Forfeitures	261.0	275.0	137.6	275.0	206.0	(25.09)%
Total Drug Abuse Treatment	261.0	275.0	137.6	275.0	206.0	(25.09)%

Summary of Revenues by Fund and Source**(in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
911 Communications						
Intergovernmental	607.6	684.9	-	684.9	522.0	(23.79)%
Charges for Services	1,942.5	1,825.0	1,370.5	1,825.0	1,645.0	(9.86)%
Investment Income	0.3	-	0.3	-	-	0.00%
Miscellaneous	20.9	20.0	17.4	20.0	20.0	0.00%
Other Sources	110.2	10.9	-	10.9	3.2	(70.53)%
Total 911 Communications	2,681.6	2,540.8	1,388.3	2,540.8	2,190.2	(13.80)%
Victim/Witness						
Intergovernmental	95.3	75.5	79.9	75.5	102.8	36.16%
Fines & Forfeitures	169.3	176.5	106.3	176.5	159.0	(9.92)%
Total Victim/Witness	264.7	252.0	186.2	252.0	261.8	3.89%
Special Services						
Taxes	-	3,760.0	3,391.2	3,760.0	3,615.0	(3.86)%
Licenses & Permits	-	140.0	111.3	140.0	116.0	(17.14)%
Charges for Services	-	75.0	29.9	75.0	30.0	(60.00)%
Other Sources	-	-	21.3	-	-	0.00%
Total Special Services	-	3,975.0	3,553.7	3,975.0	3,761.0	(5.38)%
Total Special Revenue Funds	6,852.3	8,002.8	8,320.0	8,002.8	9,020.3	12.71%
SPLOST IV						
Investment Income	68.5	56.5	10.6	56.5	10.0	(82.30)%
Total SPLOST IV	68.5	56.5	10.6	56.5	10.0	(82.30)%
SPLOST V						
Taxes	12,059.0	-	-	-	-	0.00%
Intergovernmental	755.4	-	255.7	-	-	0.00%
Investment Income	220.2	180.0	70.5	180.0	50.0	(72.22)%
Total SPLOST V	13,034.6	180.0	326.2	180.0	50.0	(72.22)%
Judicial Complex						
Investment Income	488.4	-	203.3	-	100.0	100.00%
Miscellaneous	-	-	0.2	-	-	0.00%
Other Sources	42,979.7	-	-	-	-	0.00%
Total Judicial Complex	43,468.1	-	203.4	-	100.0	100.00%
SPLOST VI						
Taxes	6,547.1	14,760.0	10,746.1	14,760.0	13,315.0	(9.79)%
Intergovernmental	-	-	187.3	-	-	0.00%
Investment Income	9.0	100.0	34.3	100.0	40.0	(60.00)%
Total SPLOST VI	6,556.2	14,860.0	10,967.6	14,860.0	13,355.0	(10.13)%
CDBG EIP Grant						
Intergovernmental	473.0	-	-	-	100.0	100.00%
Total CDBG EIP Grant	473.0	-	-	-	100.0	100.00%
CDBG EDA Grant						
Intergovernmental	358.7	-	242.2	-	600.0	100.00%
Total CDBG EDA Grant	358.7	-	242.2	-	600.0	100.00%
Total Capital Project Funds	63,959.0	15,096.5	11,750.1	15,096.5	14,215.0	(5.84)%

Summary of Revenues by Fund and Source**(in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
Water/Sewer						
Charges for Services	3,293.6	2,966.0	2,511.1	2,966.0	3,666.0	23.60%
Non-Operating	4,558.4	580.0	1,463.3	580.0	405.0	(30.17)%
Total Water/Sewer	7,852.0	3,546.0	3,974.5	3,546.0	4,071.0	14.81%
Landfill						
Non-Operating	50.0	625.0	216.0	625.0	370.0	(40.80)%
Total Landfill	50.0	625.0	216.0	625.0	370.0	(40.80)%
Street Lighting						
Charges for Services	157.4	165.0	165.2	165.0	165.0	0.00%
Total Street Lighting	157.4	165.0	165.2	165.0	165.0	0.00%
Sanitation						
Charges for Services	95.2	1,233.8	32.9	1,233.8	1,260.0	2.12%
Other Sources	568.0	-	-	-	-	0.00%
Non-Operating	446.6	-	136.1	-	-	0.00%
Total Sanitation	1,109.8	1,233.8	169.0	1,233.8	1,260.0	2.12%
Total Enterprise Funds	9,169.1	5,569.8	4,524.7	5,569.8	5,866.0	5.32%
Equipment Maintenance						
Charges for Services	556.6	564.1	424.1	564.1	649.9	15.21%
Total Equipment Maintenance	556.6	564.1	424.1	564.1	649.9	15.21%
Self Insurance						
Charges for Services	3,724.9	3,400.0	3,121.5	3,400.0	3,700.0	8.82%
Investment Income	0.8	-	0.2	-	-	0.00%
Non-Operating	772.0	625.0	543.8	625.0	625.0	0.00%
Total Self Insurance	4,497.8	4,025.0	3,665.5	4,025.0	4,325.0	7.45%
Fleet Manager						
Charges for Services	3.2	-	-	-	-	0.00%
Investment Income	44.0	3.0	6.2	3.0	6.5	116.67%
Miscellaneous	3,785.6	4,453.0	3,263.1	4,453.0	3,703.5	(16.83)%
Total Fleet Manager	3,832.7	4,456.0	3,269.3	4,456.0	3,710.0	(16.74)%
Total Internal Service Funds	8,887.0	9,045.1	7,358.9	9,045.1	8,684.9	(3.98)%
Total Revenues						
Taxes	60,359.5	53,802.5	42,472.3	53,802.5	52,052.0	(3.25)%
Licenses & Permits	138.58	160.0	124.8	160.0	131.0	(18.13)%
Intergovernmental	4,482.3	974.7	3,236.9	974.7	2,162.9	121.92%
Charges for Services	13,286.1	13,306.3	10,547.3	13,306.3	14,705.6	10.52%
Fines & Forfeitures	3,116.2	2,431.5	1,670.7	2,431.5	3,165.0	30.17%
Investment Income	1,070.1	539.5	378.7	539.5	281.5	(47.82)%
Miscellaneous	4,655.6	5,158.0	3,803.4	5,158.0	4,371.0	(15.26)%
Other Sources	43,721.3	85.9	61.9	85.9	102.2	19.07%
Non-Operating	5,826.9	1,830.0	2,359.2	1,830.0	1,400.0	(23.50)%
Total Revenues	136,659.7	78,288.4	64,655.1	78,288.4	78,371.2	0.11%

Revenue Charts

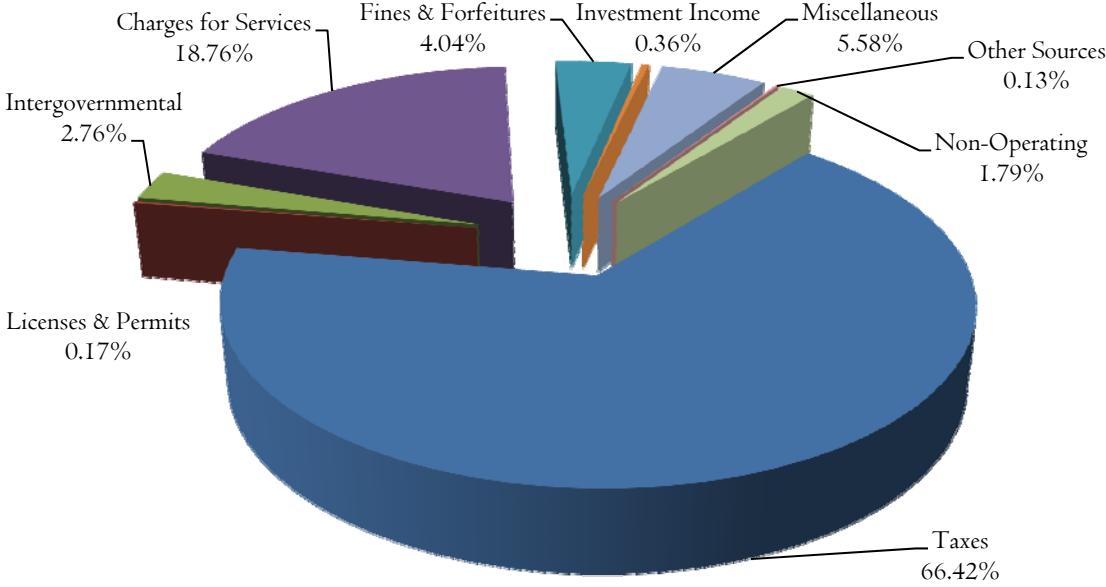


Figure 4 All Fund Revenues by Source

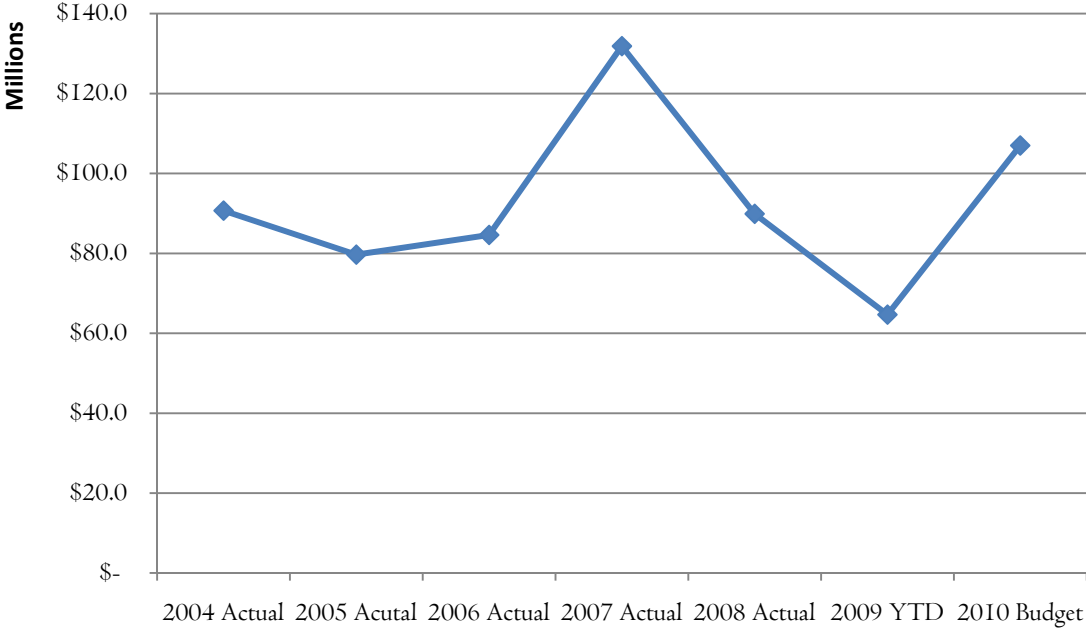
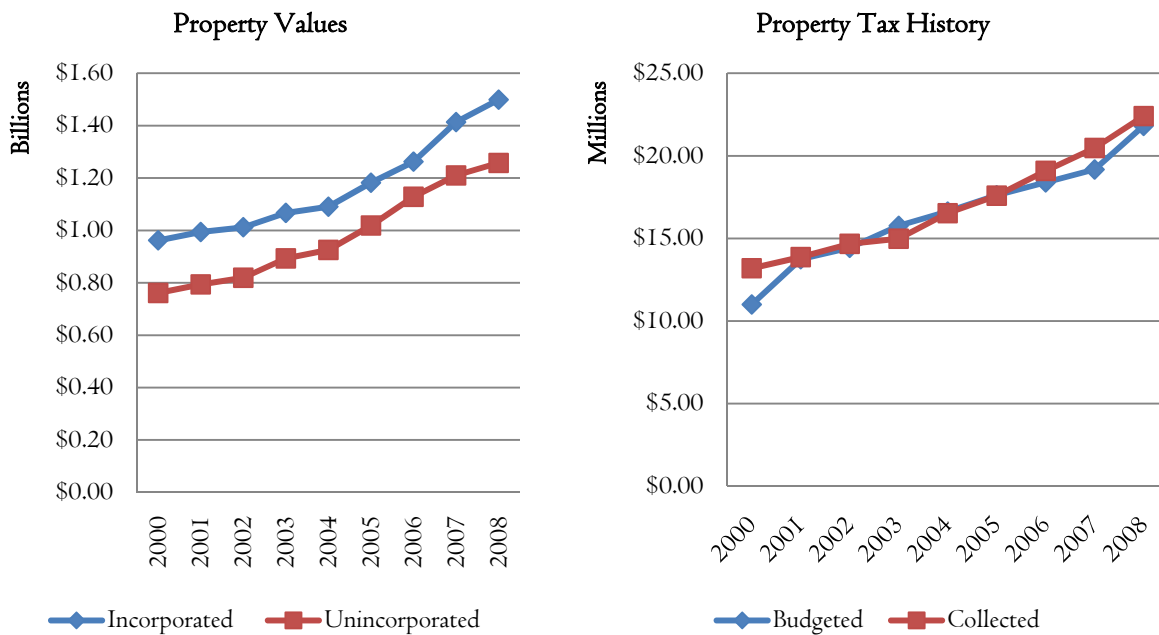


Figure 5 All Funds Revenue History

Revenue Sources and Assumptions

Taxes:

Property Tax: Based on historical growth factors and assumptions regarding collection rates, the Budget Committee in previous years has elected to budget property taxes assuming a growth of 3.00% to 3.50% annually. By applying this growth rate to the advertised tax digest from the previous year, property taxes, motor vehicles and mobile homes are calculated. For FY 2010, the Budget Committee used 0.00% growth. This was due primarily to the legislative changes that placed caps on valuations.



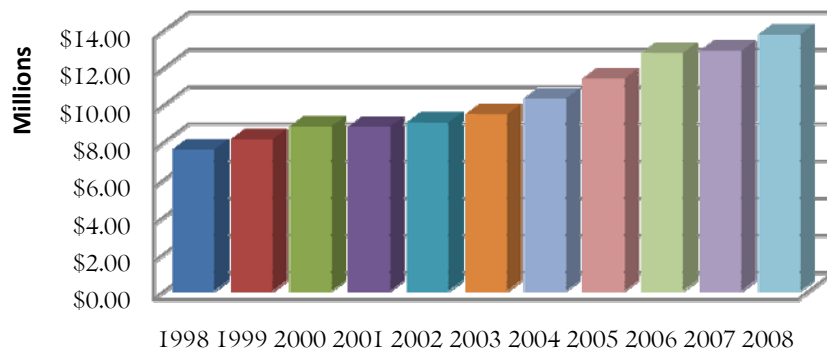
Property Tax Value and Collection History

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

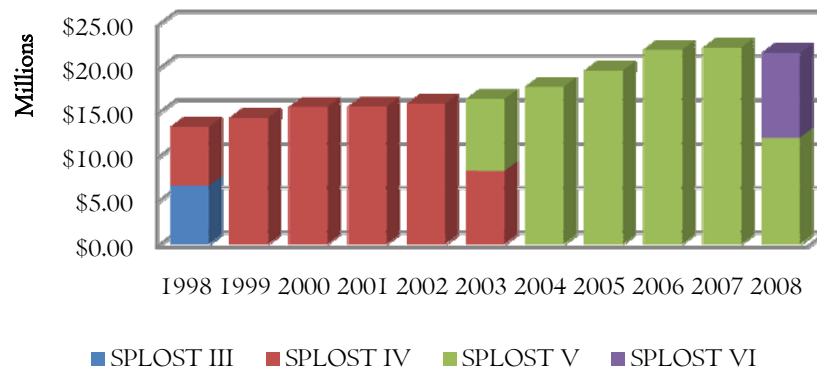
Local Option Sales Tax: This 1% tax on all retail sales is collected by the Georgia Department of Revenue and remitted to each government monthly. Lowndes County keeps one year of the taxes in reserves and recognizes it as revenues in the following year. The tax is budgeted based on historical trends. Each ten years, in the second year following the census, the local governments must renegotiate the allocation of the Local Option Sales Tax. While growth in the previous several years has been good, the recent slowdown of the economy has had an impact. Based on these factors, the Budget Committee elected to project 0.00% growth in the Local Option Sales Tax for FY 2010.

Local Option Sales Tax Collections By Fiscal Year



Special Purpose Local Option Sales Tax: This 1% tax is collected by the Georgia Department of Revenue and disbursed to Lowndes County monthly. Within ten days of receipt, the County remits the funds to each governmental unit as directed in the referendum. Lowndes County uses historical growth trends to budget SPLOST revenues. As with the Local Option Sales Tax, a 0.00% growth factor was used to budget SPLOST revenues for fiscal year 2010.

SPLOST Collection History by Fiscal Year and SPLOST



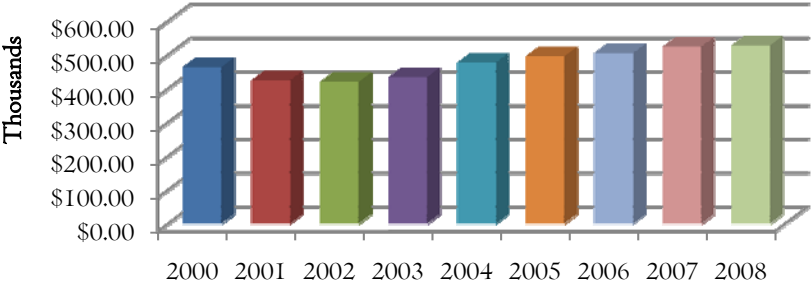
Revenue Sources and Assumptions

Sales Tax Allocations:

LOST (Property Tax Relief) EdSPLOST
SPLOST (Capital Projects) State of Georgia

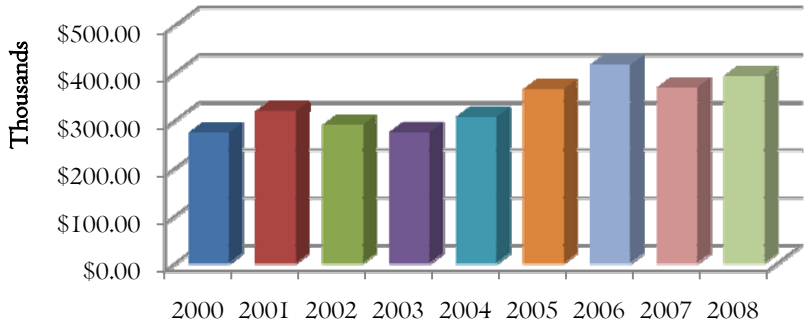
Alcoholic Beverage Excise Tax: This is a tax on the sale of alcoholic beverages in unincorporated Lowndes County. The tax is budgeted based on historical data. Based on the slowdown in growth and the slight decline indicated in fiscal year 2009, the Budget Committee reduced the amount budgeted for the Alcoholic Beverage Excise Tax. Previously the tax was accounted for in the General Fund but was moved in fiscal year 2009 with the completion of the Service Delivery Strategy Agreement.

Alcoholic Beverage Excise Tax History



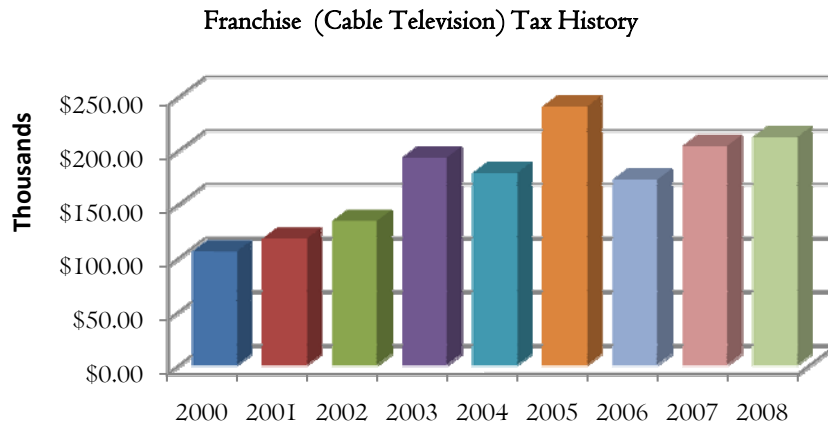
Occupational Tax (Business License): This tax is for the registration of businesses in unincorporated Lowndes County and is based on gross receipts and profitability ratios. The registration is valid from June 30 to May 31 of each year. This item is budgeted based on historic trends. This tax was previously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

Occupational Tax Registration History

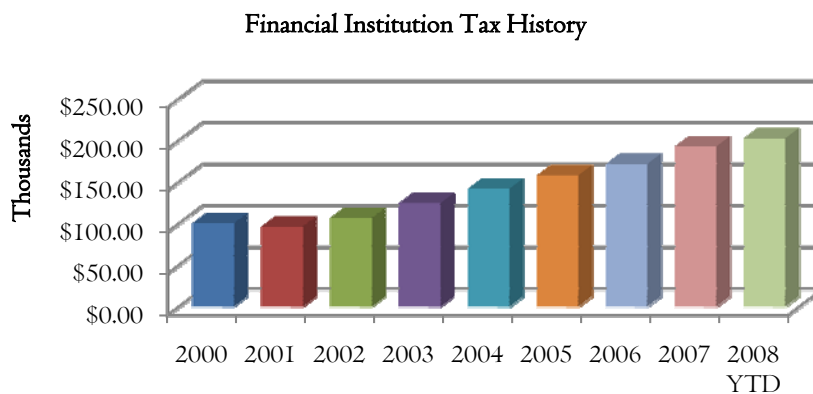


Revenue Sources and Assumptions

Franchise Tax: This tax is imposed on cable operators in unincorporated Lowndes County which provide services under a franchise agreement. The tax is budgeted based on historical data with any adjustment of rates taken into account. Previously accounted for in the General Fund, the tax was moved to the Special Services Fund in fiscal year 2009 with the completion of the Service Delivery Strategy Agreement.

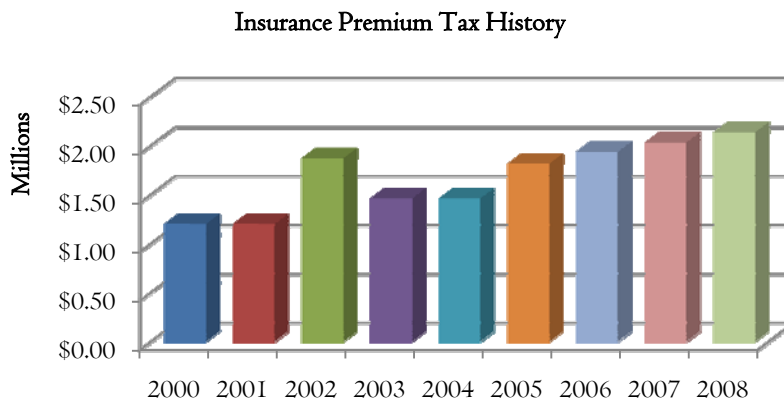


Financial Institution: This tax is imposed on financial institutions operating in unincorporated Lowndes County. This tax is budgeted based on historical data. Previously accounted for in the General Fund, the tax was moved to the Special Services Fund in fiscal year 2009 with the completion of the Service Delivery Strategy Agreement.

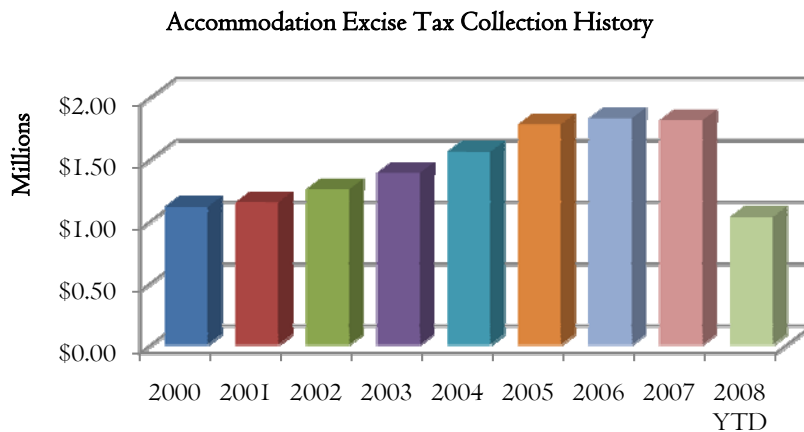


Revenue Sources and Assumptions

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. Previously accounted for in the General Fund, the tax was moved in fiscal year 2009 to the Special Services Fund with the completion of the Service Delivery Strategy Agreement.



Accommodation Excise Tax: The Accommodation Excise Tax, also known as the Hotel/Motel or Bed Tax, is a 5% tax on the provision of lodgings and accommodations. By statute, 40% must be used for the promotion of tourism, although all funds are allocated to agencies that promote Lowndes County. Previously the tax was collected county-wide; however, in January 2008, the City of Valdosta elected to collect the taxes on any lodging facilities within their city limits. Also, in January 2009, the City of Hahira elected to collect the tax on the one hotel within their city limits. The remaining tax, about 15%, is collected by Lowndes County and accounted for in the Special Services Fund with the completion of the Service Delivery Strategy Agreement.



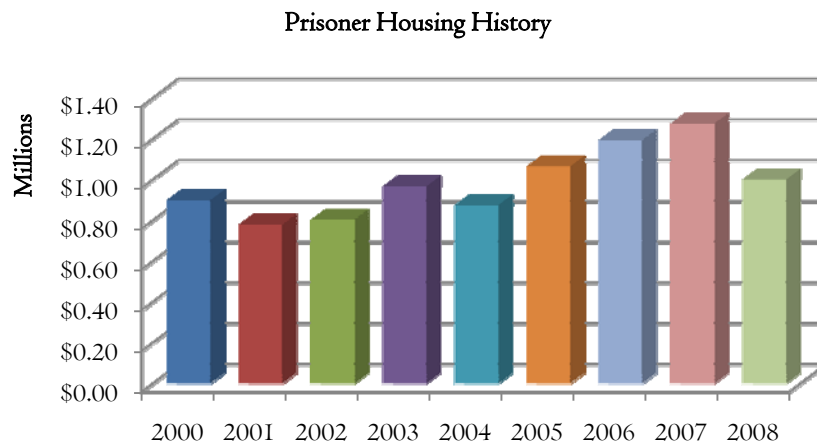
Revenue Sources and Assumptions

Licenses and Permits:

Alcoholic Beverages: Lowndes County requires that businesses that engage in the sale of alcoholic beverages purchase a license annually. The license fees were adjusted during fiscal years 2006 and 2007 and are now based on gross receipts, type of establishment and type of alcohol sold. The budget for this line item is based on the current active licenses and computing fees based on the current rate structure. Previously this fees was accounted for in the General Fund but was moved to the Special Services Fund in fiscal year 2009 following completion of the Service Delivery Strategy Agreement.

Intergovernmental:

Prisoner Housing: The Lowndes County jail houses inmates from Lowndes County as well as municipal, other county and state prisoners. Each of these governments has a contract with the Sheriff’s Office for housing of these inmates based on a daily rate established by the Sheriff. These line items are budgeted based on historical data on prison population with adjustments made for rate changes. As the population has grown, the County has reduced the number of outside prisoners.



Other Government – Grants; Other Government – Airport Authority; Other Government – ADR: In the Intergovernmental Grants fund, these budgeted lines represent the offsetting revenues for the three agencies where Lowndes County processes the payroll. Under the Grants account, the Lowndes Drug Action Council operates two community centers in the housing projects under a Housing Authority grant. The grant fully reimburses the salaries and benefits for the employees at those centers. The Airport Authority and ADR contract with Lowndes County to process their payroll and reimburse the costs fully.

CHIP Grants: The Community Housing Improvement Program is a grant that offers down payment assistance and helps with rehabilitation. The County has an active CHIP grant. The budget for this line was based on estimated usage for the year.

Revenue Sources and Assumptions

Public Safety Radio System: The Public Safety Radio System is the County’s 800 MHz radio communications for emergency and other related services. Several municipalities and other agencies have taken part in the system. The recurring annual costs for the system are shared by the users based on the number and type of units they utilize.

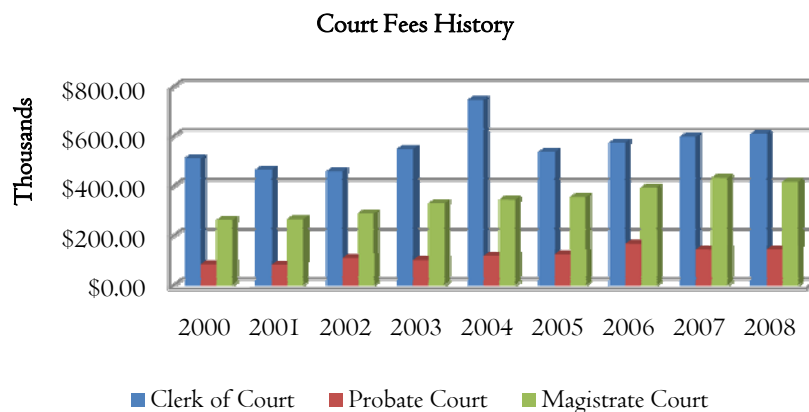
Victim Witness: Victim Witness fees are add-on fines collected by the courts of each municipality and remitted to the Victim/Witness Fund. The funds are awarded to the District Attorney who allocates a portion to The Haven and to the Solicitor’s Office. The budgets for these lines are based on historical trends.

Federal Grants: The County is acting as a pass through agent for the Industrial Authority for two federal grants relating to Martin’s Famous Pastry. These line items are budgeted based on an estimation to completion of the project.

Charges for Service:

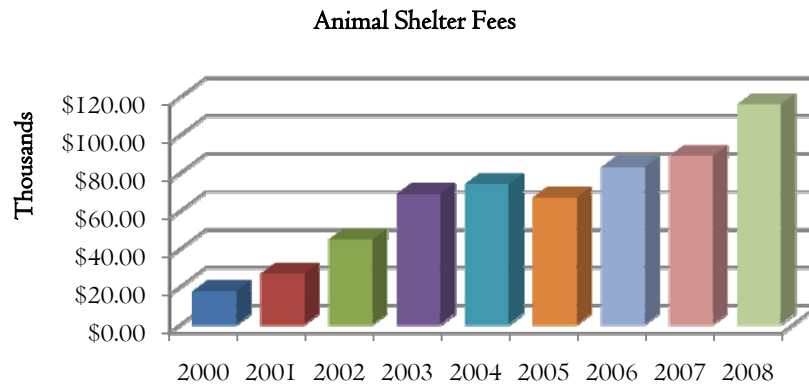
Board of Elections: Board of Election fees are primarily for reimbursement of election costs by municipalities and/or school systems. The budget is based on projected costs for any reimbursable elections that are scheduled for the year. In addition, a small amount of revenue is received from reports that are available through the Board of Elections and qualification fees.

Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charge court fees for the various filing fees and services provided by their offices. Each line is budgeted on historical trends.



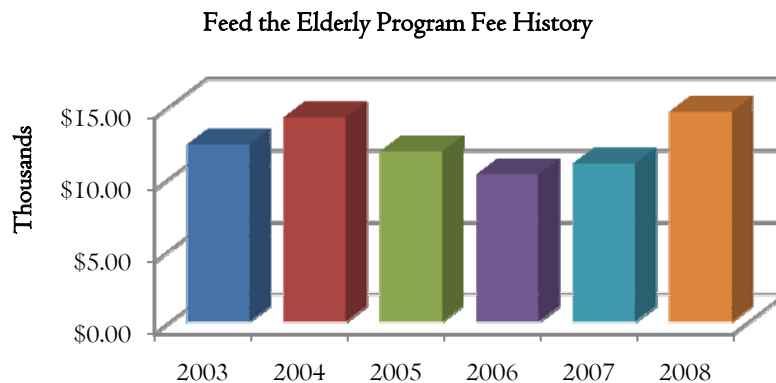
Revenue Sources and Assumptions

Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs associated with treatment of animals brought into the shelter. Fees have recently been adjusted as the cost of caring for animals has increased. In budgeting for this line, historical trends as well as determining an estimate of the number of animals that will come through the shelter and the current rate structure.



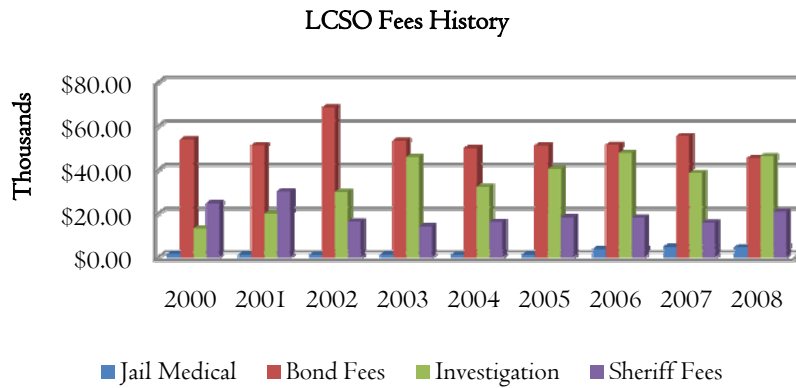
Engineering – SPLOST: This revenue line represents a transfer to the General Fund of proceeds from the SPLOST for work done by the Engineering Department in planning and management of SPLOST projects. This includes roads, streets and bridges, and construction management. The County Engineer maintains data on the number of staff hours used for these projects to determine the actual reimbursement. A budget is developed based on estimated time needed for current and upcoming projects.

Feed the Elderly: Fees for this line item come from the Senior Citizen Nutrition Center. Senior Citizens may utilize the program for meals and activities and pay a fee. The budget is based on historical trends for usage of the program.

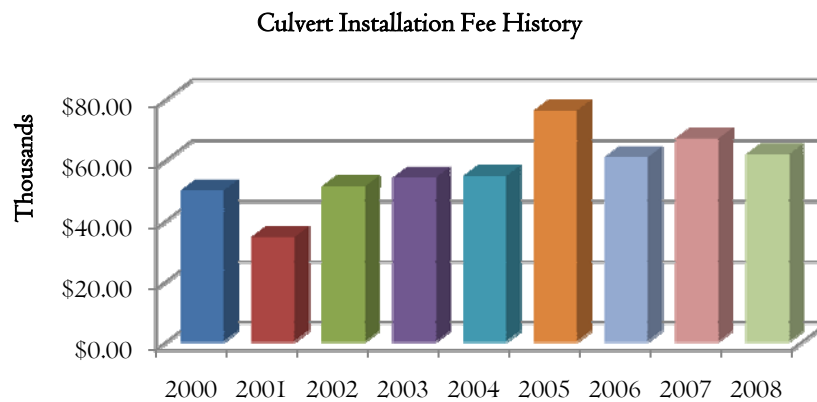


Revenue Sources and Assumptions

LCSO – Jail Inmate Fees; Bond Fees; Investigation; Sheriff Fees: These fees are collected by the Sheriff’s Office and remitted to the County generally each month. These fees are collected for the various services provided by the Sheriff’s Office and are tracked separately and remitted to the County by type. The fees are all budgeted based on historical data.

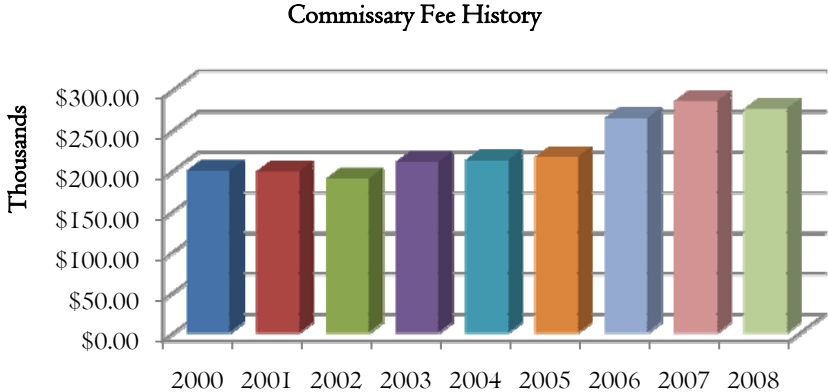


Culvert Installations: The Public Works Department installs culverts for citizens on unincorporated roads for the cost of labor and supplies. The fees were adjusted significantly a few years ago to cover the cost. Based on the slowdown in the housing market, the department has seen a significant decline in the number of installations requested. As a result, the budget for this revenue line was decreased.

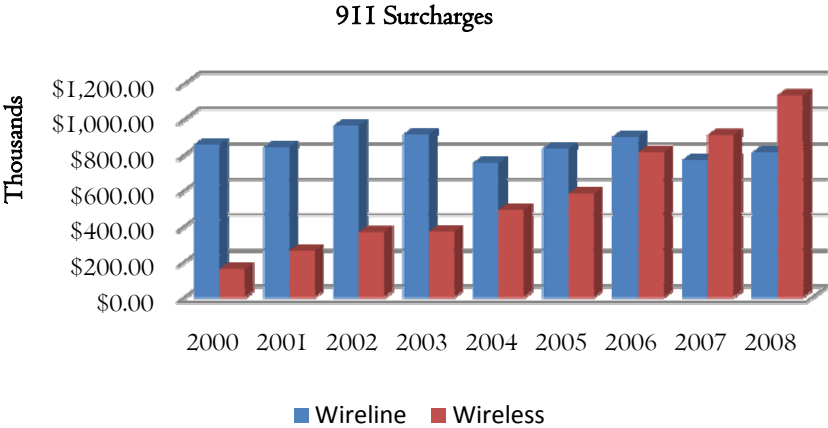


Revenue Sources and Assumptions

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

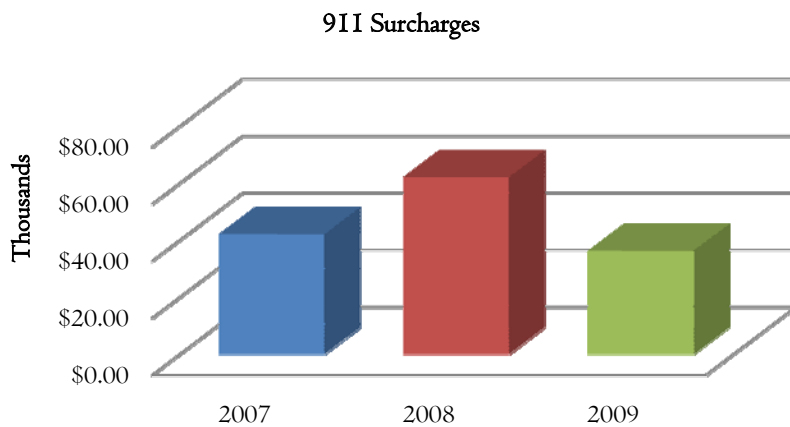


911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services provided in Lowndes County. The current surcharge is \$1.50 per line. 911 surcharges are based on historical trends. In recent years, it appears that landlines have declined while wire lines have increased slightly. Some of that is based on the number of university students and military personnel who are not installing home telephones as well as the number of people who have moved to use of cell phones only.

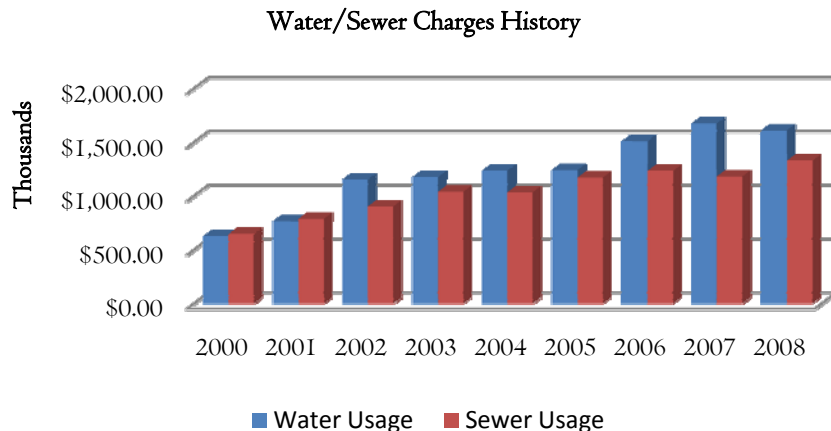


Revenue Sources and Assumptions

Zoning Fees: The Lowndes County Unified Land Development Code defines land use for parcels in unincorporated Lowndes County. Property owners from time to time may make requests to change the use. When they do, fees are collected to cover the application and advertisements necessary in the process. Applicants must appear before the Technical Review Committee before going before the Greater Lowndes Planning Commission and finally the Lowndes County Board of Commissioners. As the activity in construction has declined, the number of requests has declined as well, resulting in a significant drop in Zoning fees. Prior to fiscal year 2007, Zoning was a joint department between Lowndes County and the City of Valdosta and accounted for in an Enterprise Fund on the City’s books.



Water/Sewer User Fees: Water and Sewer customers are charged monthly fees for the use of Lowndes County utilities based on consumption. The County had a five-year rate study in place but suspended it during the fifth year of the rate increase due to a number of factors. Another rate study was passed and made effective July 1, 2009 with annual built in increases. While an effort was made to get revenues back on track, the Commission did not want customers to be impacted significantly.



Revenue Sources and Assumptions

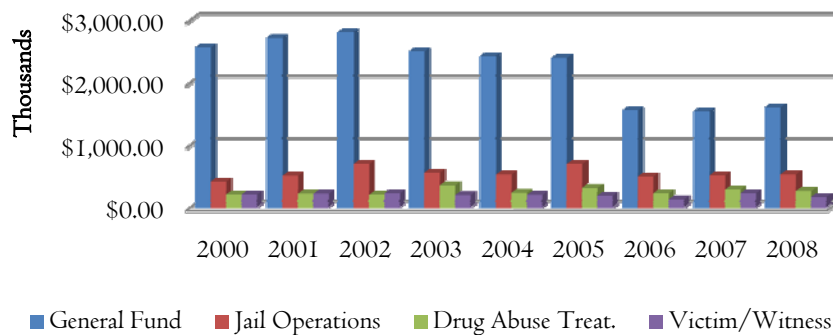
Solid Waste Permit Fees: As part of the Service Delivery Strategy Agreement, sanitation services are required to be paid for using user fees. While the Commissioners have looked at a number of options over the past couple of years, they recently voted to issue annual solid waste permits to any citizen of Lowndes County. Permit fees will be reviewed annually and all permits are valid for the fiscal year.

Motor Services: The County Maintenance Shop provides fuel and vehicle maintenance for all County vehicles and equipment as well as that of some other municipalities and authorities. In exchange for those services, user charges are assessed to cover the cost of materials and labor. The budgeted revenue for motor services is based on estimated usage and overhead costs.

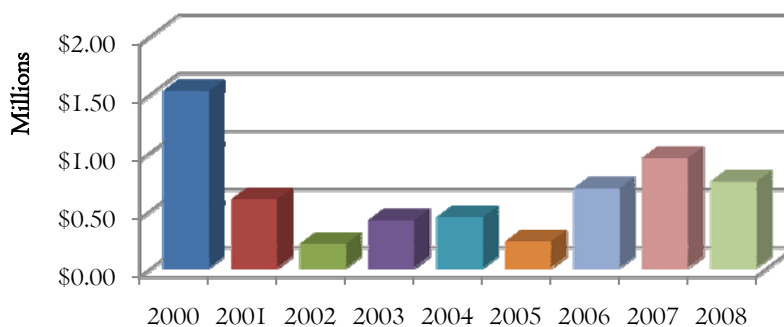
Fines and Forfeitures:

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 Courts, are recognized in the General Fund, additional fines are allocated for Drug abuse Treatment, Jail Operations and Victim Services. Significant declines have been experienced in fines over the past several years. Forfeitures are accounted for in the Drug Seizure Fund operated by the Sheriff's Office.

Court Fines History



Forfeitures History - Drug Seizures



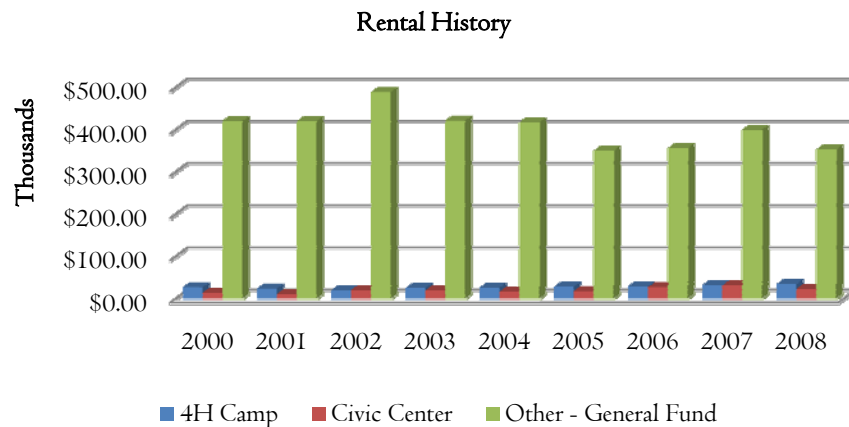
Revenue Sources and Assumptions

Miscellaneous:

Resource Officer: The Lowndes County Sheriff's Office contracts with the Lowndes County Board of Education to provide Resource Officers in the schools. This item is budgeted based on the number of officers, the projected salaries and benefits and the agreed upon terms of repayment from the school system.

Rent: 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 Civic Center are rented to the public for events and various other 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. In this fund, rental charges are assessed to each department with vehicles and equipment for annual maintenance.



Other Sources:

Surplus Sales: From time to time, assets of the County may be declared surplus and sold. Budgeting for this line is dependent of the amount of equipment the County estimates it will have for sale over the fiscal year. Last year, the County began utilizing an online surplus auction and has seen increases in its revenue from surplus sales.

Summary of Expenditures by Fund and Type

(in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
General Fund						
Personal Services	22,632.7	22,772.1	19,563.8	25,414.8	23,381.7	2.68%
Services & Contracts	11,969.5	6,999.6	6,109.1	7,483.4	7,067.3	0.97%
Supplies & Materials	1,542.2	825.0	809.2	965.1	816.3	(1.06)%
Capital Outlay	1,034.0	476.5	120.4	1,960.6	556.5	16.79%
Statutory	2,426.1	2,234.2	1,893.2	2,643.3	2,317.4	3.72%
Other	6,964.1	5,907.7	4,153.1	5,776.4	5,094.6	(13.76)%
Debt Service	1,128.9	1,348.2	467.1	1,348.2	1,348.2	0.00%
Other Uses	110.2	10.9	-	10.9	3.2	(70.53)%
Total General Fund	47,807.7	40,574.2	33,116.0	45,602.6	40,585.1	0.03%
Keep Lowndes Valdosta Beautiful						
Personal Services	36.9	36.4	33.3	37.3	37.3	2.58%
Services & Contracts	12.2	20.3	13.9	20.3	19.8	(2.46)%
Supplies & Materials	3.4	2.5	1.0	2.5	1.5	(42.00)%
Other	9.8	4.3	4.1	4.3	3.3	(23.26)%
Total KLVB	62.3	63.5	52.40	64.5	61.9	(2.54)%
Commissary						
Personal Services	88.3	86.0	74.8	86.5	84.3	(1.94)%
Services & Contracts	540.1	370.0	440.5	493.5	442.5	19.59%
Supplies & Materials	13.8	11.2	22.5	20.0	9.5	(15.18)%
Capital Outlay	-	40.0	15.1	15.1	-	(100.00)%
Other	21.8	33.9	1.6	33.9	1.5	(95.57)%
Total Commissary	664.0	541.1	554.5	649.0	537.8	(0.60)%
Drug Seizures						
Services & Contracts	100.1	-	-	-	-	0.00%
Supplies & Materials	109.2	-	-	-	-	0.00%
Capital Outlay	513.2	-	-	-	-	0.00%
Other	247.4	-	-	1,000.0	1,000.0	100.00%
Total Drug Seizures	970.0	-	-	1,000.0	1,000.0	100.00%
Accommodation Excise Tax						
Other	1,106.7	-	-	-	-	0.00%
Other Uses	-	-	21.3	-	-	0.00%
Total Accommodation Excise Tax	1,106.7	-	21.3	-	-	0.00%
Intergovernmental Grants						
Personal Services	472.8	-	395.8	500.5	501.3	100.00%
Capital Outlay	15.3	-	49.1	-	-	0.00%
Other	148.7	-	327.5	-	-	0.00%
Debt Service	-	-	505.9	-	-	0.00%
Total Intergovernmental Grants	636.8	-	1,278.3	500.5	501.3	100.00%
CHIP Grant						
Other	63.6	-	148.4	-	100.0	100.00%
Total CHIP Grant	63.6	-	148.4	-	100.0	100.00%

Summary of Expenditures by Fund and Type

(in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
Jail Operations						
Personal Services	42.7	43.5	36.8	43.4	43.8	0.68%
Services & Contracts	442.0	531.0	537.1	547.5	552.5	4.05%
Supplies & Materials	207.1	49.5	53.2	55.0	50.0	0.95%
Capital Outlay	43.4	-	70.3	28.2	-	0.00%
Other	9.4	-	-	-	-	0.00%
Jail Operations	744.6	624.0	697.3	674.1	646.3	3.57%
Drug Abuse Treatment						
Personal Services	311.8	333.8	276.1	324.7	260.3	(22.01)%
Services & Contracts	26.2	(28.3)	24.5	35.0	22.2	(178.41)%
Supplies & Materials	1.6	5.8	1.6	4.6	1.7	(70.16)%
Other	7.6	13.7	3.0	8.7	0.1	(99.42)%
Total Drug Abuse Treatment	347.3	325.0	305.2	373.0	284.3	(12.53)%
911 Communications						
Personal Services	1,506.7	1,654.3	1,372.5	1,819.0	1,633.9	(1.23)%
Services & Contracts	942.1	1,086.6	712.0	1,291.5	866.8	(20.23)%
Supplies & Materials	27.1	20.5	14.6	37.7	19.2	(6.34)%
Capital Outlay	188.6	17.4	(82.0)	12.4	-	(100.00)%
Statutory	-	-	-	1.5	-	0.00%
Other	17.1	(238.1)	6.9	24.7	10.8	(104.56)%
Total 911 Communications	2,681.6	2,540.8	2,024.0	3,186.8	2,530.7	(0.39)%
Victim/Witness						
Personal Services	65.2	67.5	61.2	69.6	68.5	1.42%
Services & Contracts	1.4	3.8	1.9	9.4	6.9	81.83%
Supplies & Materials	(0.6)	5.8	3.7	6.3	3.0	(48.28)%
Capital Outlay	6.9	4.2	-	-	-	(100.00)%
Statutory	-	1.5	-	0.3	-	(100.00)%
Other	213.6	216.7	192.3	217.4	609.6	(3.29)%
Total Victim/Witness	286.5	299.5	259.0	303.3	287.9	(3.86)%
Special Services						
Personal Services	-	1,288.3	920.2	1,442.0	1,445.7	12.22%
Services & Contracts	-	1,033.4	892.3	1,147.4	1,136.5	9.98%
Supplies & Materials	-	382.2	270.2	385.3	282.0	(26.21)%
Capital Outlay	-	148.7	172.3	1,531.1	52.3	(64.83)%
Other	-	870.2	638.3	1,231.8	844.5	(2.96)%
Total Special Services	-	3,722.8	2,893.3	5,737.7	3,761.0	1.03%
Total Special Revenue Funds	7,563.4	8,116.6	8,233.9	12,488.7	9,711.2	19.65%
SPLOST IV						
Capital Outlay	779.5	2,400.0	584.8	2,400.0	2,400.0	0.00%
Total SPLOST IV	779.5	2,400.0	584.4	2,400.0	2,400.0	0.00%
SPLOST V						
Capital Outlay	12,624.3	16,000.0	3,354.9	16,000.0	16,000.0	0.00%
Other Uses	3,932.9	-	1,093.1	-	-	0.00%
Total SPLOST V	16,557.2	16,000.0	4,448.0	16,000.0	16,000.0	0.00%

Summary of Expenditures by Fund and Type

(in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
Judicial Complex						
Capital Outlay	12,917.4	-	12,412.7	-	8,000.0	100.00%
Total Judicial Complex	12,917.4	-	12,412.7	-	8,000.0	100.00%
SPLOST VI						
Capital Outlay	150.0	14,866.0	5,779.4	14,860.0	14,860.0	0.00%
Debt Service	-	-	8,135.7	-	-	0.00%
Total SPLOST VI	150.0	14,860.0	13,915.1	14,860.0	14,860.0	0.00%
CDBG EIP Grant						
Capital Outlay	473.0	-	-	-	100.0	100.00%
Total CDBG EIP Grant	473.0	-	-	-	100.0	100.00%
CDBG EDA Grant						
Capital Outlay	358.7	-	242.2	-	600.0	100.00%
Total CDBG EDA Grant	358.7	-	242.2	-	600.0	100.00%
Total Capital Project Funds	31,235.7	33,260.0	31,602.8	33,260.0	41,960.0	26.16%
Water/Sewer						
Personal Services	655.4	671.3	581.6	676.5	681.0	1.46%
Services & Contracts	1,606.8	1,267.0	1,441.0	1,895.6	1,554.2	22.66%
Supplies & Materials	332.8	206.4	243.8	419.1	280.8	36.05%
Capital Outlay	-	75.0	914.1	250.3	78.9	5.24%
Other	953.1	831.3	796.6	833.6	967.1	16.33%
Debt Service	654.3	495.0	246.0	495.0	509.0	2.83%
Total Water/Sewer	4,202.4	3,546.0	4,223.1	4,570.2	4,071.0	14.81%
Landfill						
Services & Contracts	2.4	30.2	25.5	30.2	30.3	0.33%
Supplies & Materials	24.0	30.0	30.3	30.0	30.2	0.67%
Capital Outlay	-	85.0	48.7	175.0	115.0	35.29%
Other	50.0	50.3	46.9	50.3	50.0	(0.60)%
Other Uses	568.0	-	-	-	-	0.00%
Total Landfill	644.5	195.5	151.4	285.5	225.5	15.35%
Street Lighting						
Services & Contracts	266.7	210.0	202.5	210.0	210.0	0.00%
Total Street Lighting	266.7	210.0	202.5	210.0	210.0	0.00%
Sanitation						
Personal Services	623.0	638.7	527.5	652.8	646.8	1.26%
Services & Contracts	201.0	169.6	128.5	169.6	157.0	(7.44)%
Supplies & Materials	4.1	97.2	3.2	97.2	41.7	(57.10)%
Capital Outlay	8.0	-	(11.1)	237.4	203.5	100.00%
Other	340.1	328.3	187.4	328.3	211.1	(35.70)%
Total Sanitation	1,176.2	1,233.8	835.5	1,485.3	1,260.0	2.12%
Total Enterprise Funds	6,289.8	5,185.2	5,412.5	6,550.9	5,766.5	11.21%

Summary of Expenditures by Fund and Type

(in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percent Change
Equipment Maintenance						
Personal Services	443.0	458.8	398.1	502.6	500.2	9.04%
Services & Contracts	64.3	74.2	67.6	74.8	104.2	40.42%
Supplies & Materials	10.2	13.0	(153.9)	12.7	10.2	(21.96)%
Capital Outlay	-	12.2	-	156.6	34.6	183.61%
Other	4.4	5.9	4.0	6.3	0.7	(88.12)%
Total Equipment Maintenance	521.9	564.1	315.8	752.9	649.9	15.21%
Self Insurance						
Services & Contracts	4,592.0	4,300.0	4,538.4	4,300.0	4,600.0	6.98%
Total Self Insurance	4,592.0	4,300.0	4,538.4	4,300.0	4,600.0	6.98%
Fleet Manager						
Supplies & Materials	2,703.3	1,656.0	1,759.4	1,656.0	2,060.0	24.40%
Other	1,038.3	900.0	1,269.8	900.0	1,500.0	66.67%
Debt Service	106.0	1,900.0	60.1	1,900.0	150.0	(92.11)%
Total Fleet Manager	3,847.6	4,456.0	3,089.3	4,456.0	3,710.0	(16.74)%
Total Internal Service Funds	8,961.5	9,320.1	7,943.5	9,508.9	8,959.9	(3.86)%
Total Expenditures						
Personal Services	26,878.6	28,050.6	24,241.7	31,570.1	29,284.8	4.40%
Services & Contracts	20,766.9	16,067.4	15,135.0	17,708.2	16,770.0	4.37%
Supplies & Materials	4,978.3	3,305.2	3,058.6	3,691.5	3,606.1	9.10%
Capital Outlay	29,112.2	34,119.0	23,670.9	37,626.6	43,000.8	26.03%
Statutory	2,426.1	2,235.7	1,893.2	2,645.0	2,317.4	3.65%
Other	11,195.8	8,924.3	7,780.0	10,415.7	9,993.2	11.98%
Debt Service	1,889.1	3,743.2	9,414.8	3,743.2	2,007.2	(46.38)%
Other Uses	4,611.1	10.9	1,114.5	10.9	3.2	(70.53)%
Total Expenditures	101,858.1	96,456.2	86,308.7	107,411.1	106,982.6	10.91%

Expenditure Charts

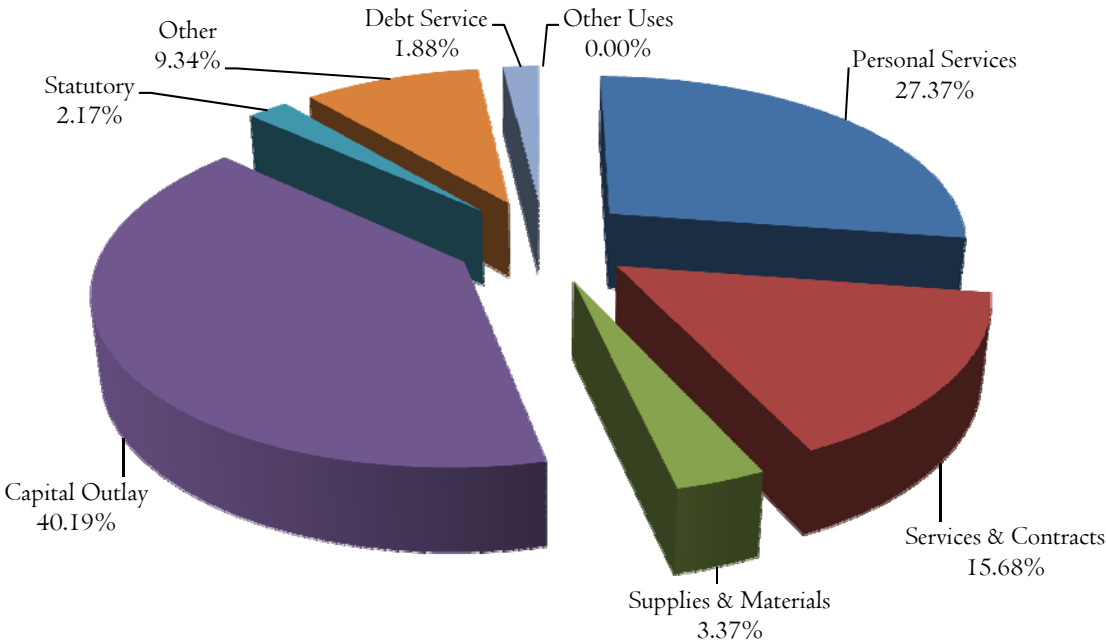


Figure 6 All Funds Expenditures by Type

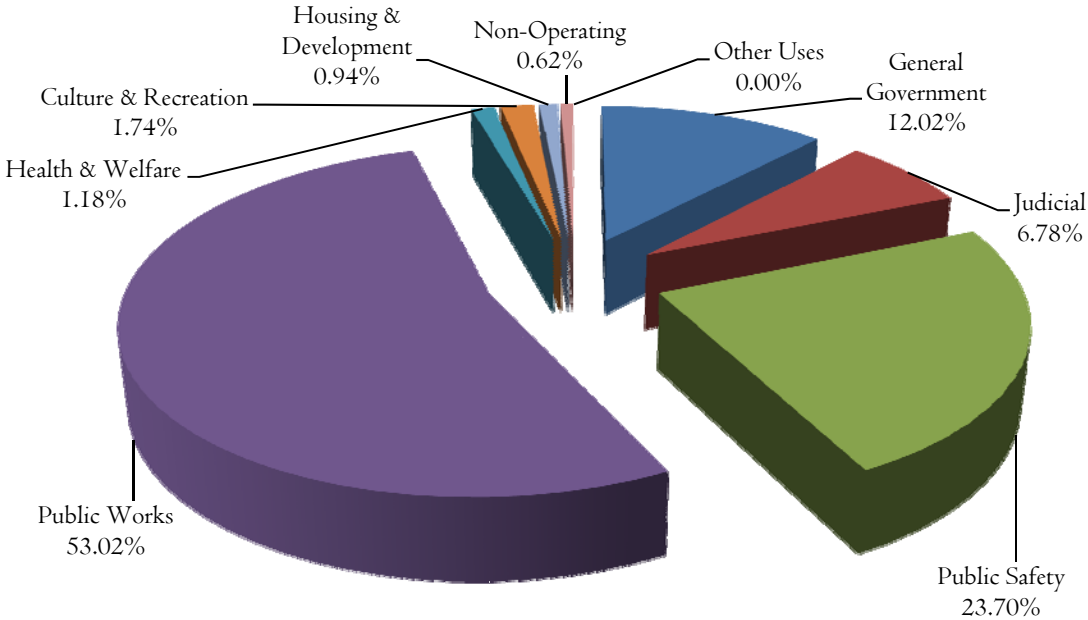


Figure 7 All Funds Expenditures by Function

Fund Balance/Equity History

(in thousands)

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
General Fund						
Reserved	7,189.4	5,702.3	5,592.3	5,392.2	5,338.2	6,113.0
Unreserved	9,858.9	11,553.5	12,143.5	14,829.6	15,517.3	15,701.8
Total General Fund	17,048.3	17,255.7	17,735.7	20,221.8	20,855.5	21,814.8
Special Revenue Funds						
Keep Lowndes Valdosta Beautiful						
Reserved	101.2	105.2	108.1	113.8	114.2	106.1
Unreserved	-	-	-	-	-	-
Total KLVB	101.2	105.2	108.1	113.8	114.2	106.1
Commissary						
Reserved	527.7	507.8	449.8	453.2	418.8	307.3
Unreserved	-	-	-	-	-	-
Total Commissary	527.7	507.8	449.8	453.2	418.8	307.3
Drug Seizures						
Reserved	919.8	458.3	36.7	540.8	1,352.8	1,182.8
Unreserved	-	-	-	-	-	-
Total Drug Seizures	919.8	458.3	36.7	540.8	1,352.8	1,182.8
Accommodation Excise Tax						
Reserved	(525.3)	-	96.3	113.4	95.7	21.3
Unreserved	-	-	-	-	-	-
Total Accommodation Excise Tax	(525.3)	-	96.3	113.4	95.7	21.3
Jail Operations						
Reserved	505.0	574.0	738.7	483.2	219.6	1.9
Unreserved	-	-	-	-	-	-
Total Jail Operations	505.0	574.0	738.7	483.2	219.6	1.9
Drug Abuse Treatment						
Reserved	88.1	-	-	-	-	-
Unreserved	-	(25.8)	(63.5)	(112.9)	(167.8)	(254.1)
Total Drug Abuse Treatment	88.1	(25.8)	(63.5)	(112.9)	(167.8)	(254.1)
911 Communications						
Reserved	891.1	268.5	-	-	-	203.6
Unreserved	-	-	(229.5)	(311.2)	-	-
Total 911 Communications	891.1	268.5	(229.5)	(311.2)	-	203.6
Victim/Witness						
Reserved	133.6	105.4	28.8	-	-	-
Unreserved	-	-	-	(81.2)	(51.9)	(73.7)
Total Victim/Witness	133.6	105.4	28.8	(81.2)	(51.9)	(73.7)
Law Library						
Reserved	367.0	-	376.0	377.8	390.9	397.5
Unreserved	-	346.0	-	-	-	-
Total Law Library	367.0	346.0	376.0	377.8	390.9	397.5
Total Special Revenue Funds	3,008.0	2,339.3	1,541.4	1,576.8	2,372.3	1,892.6

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

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Capital Projects						
SPLOST III						
Reserved	274.8	279.1	52.6	42.5	-	-
Unreserved	-	-	-	-	-	-
Total SPLOST III	274.8	279.1	52.6	42.5	-	-
SPLOST IV						
Reserved	22,317.1	15,406.7	9,280.3	3,114.4	2,334.5	1,623.5
Unreserved	-	-	-	-	-	-
Total SPLOST IV	22,317.1	15,406.7	9,280.3	3,114.4	2,334.5	1,623.5
SPLOST V						
Reserved	7,788.85	18,949.6	20,139.0	13,563.5	16,690.1	13,167.5
Unreserved	-	-	-	-	-	-
Total SPLOST V	7,788.5	18,949.6	20,139.0	13,563.5	16,690.1	13,167.5
Capital Projects						
Reserved	-	-	-	-	-	-
Unreserved	(1,979.0)	-	-	-	-	-
Total Capital Projects	(1,979.0)	-	-	-	-	-
Judicial Complex/Jail						
Reserved	-	14,630.4	14,715.7	14,794.4	11,245.2	41,795.9
Unreserved	-	-	-	-	-	-
Total Judicial Complex/Jail	-	14,630.4	14,715.7	14,794.4	11,245.2	41,795.9
SPLOST VI						
Reserved	-	-	-	-	-	64,062.0
Unreserved	-	-	-	-	-	-
Total SPLOST VI	-	-	-	-	-	64,062.0
Total Capital Projects	28,401.4	49,265.8	44,1087.5	31,514.9	30,269.8	120,648.9
Enterprise Funds						
Water/Sewer	16,069.4	16,369.3	19,446.4	19,938.9	20,908.5	24,558.1
Landfill	183.8	771.8	914.9	1,041.4	995.1	400.6
Street Lighting	15.1	(41.3)	(89.9)	(142.2)	-	(109.4)
Sanitation	-	-	-	-	66.5	0.1
Internal Service Funds						
Equipment Maintenance	(104.5)	(190.0)	57.1	(67.9)	3.8	38.5
Self Insurance	1,257.4	23.6	173.6	(74.7)	94.2	-
Fleet Manager	(387.8)	287.8	358.1	204.8	270.7	255.8
Fund Balance/Equity						
Reserved	40,577.8	56,987.2	51,614.1	38,989.2	38,199.9	128,982.3
Unreserved	7,879.9	11,873.7	11,850.5	14,324.2	15,297.7	15,374.0
Fund Equity	17,033.4	17,221.2	20,860.2	20,900.4	22,338.9	25,143.7
Total Fund Balance/Equity	65,491.1	86,082.0	843,24.8	74,213.8	75,836.5	169,500.0

Debt Service

Schedule of Long Term Debt:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installments
Governmental Activities						
GO Sales Tax Bonds	Judicial/Admin & Jail	2008	Variable	\$40,845,000	2014	Variable
Capital Lease	Judicial/Admin	2004	Variable	15,500,000	2024	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	3.37%	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
Business Activities						
Revenue Bonds	Water/Sewer Capital Improvements	2006	Variable	12,500,000	2025	Variable

Schedule of Future Debt Service Payments:

Year Ended June 30,	<u>Governmental Activities</u>				<u>Business Activities</u>	
	<u>Capital Leases</u>		<u>GO Sales Tax Bonds</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	1,857,016	614,788	-	771,350	475,000	494,494
2010	1,405,993	558,983	6,480,000	1,655,300	490,000	479,056
2011	916,621	516,084	6,735,000	1,398,025	510,000	461,906
2012	797,400	488,950	4,850,000	1,149,088	525,000	444,056
2013	742,900	460,358	7,290,000	874,900	545,000	426,338
2014-2018	3,994,700	1,864,934	15,490,000	718,012	3,055,000	1,787,439
2019-2023	4,840,000	940,626	-	-	3,810,000	1,041,000
2024-2025	1,105,000	49,725	-	-	1,805,000	136,500
Total	15,659,630	5,494,448	40,845,000	6,566,675	11,215,000	5,270,789

Calculation of Legal Debt Limits:

	<u>Capital Leases</u>	<u>Capital Lease Debt Service</u>	<u>General Obligation Debt</u>
Assessed Value	2,623,344,025	General Fund Budget	40,585,074
Legal Debt Limit	26,233,440	Legal Debt Service Limit	4,058,507
Balance, June 30, 2008	15,659,630	Balance, June 30, 2008	2,471,804
Debt Margin	10,573,810	Debt Margin	1,586,703
		Assessed Value Legal	2,623,344,025
		Debt Limit	26,233,440
		Balance, June 30, 2008	15,659,630
		Debt Margin	10,573,810

Capital Improvement

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.

Due to the economy, the Board elected in 2008-2009 to suspend those capital improvements for one year. The goal was to reduce the millage rate for the citizens of Lowndes County by holding a line, postponing capital investments and new personnel for one year. For 2009-2010, the Board has again limited capital purchases in an effort to hold the millage and still provide needed services. Where applicable, the County staff is instructed to secure lease purchase financing.

Following is a summary of capital included in the 2009-2010 approved budget.

Fund/Division	Capital Type	Amount	Justification	Future Operating Cost
General Fund				
Board of Elections	Building fixtures & furnishing	2,600	Replacement	n/a
	Computer equipment	2,600	Replacement	n/a
ITS	Computer equipment	120,000	Technology upgrades	Reduced maintenance
Facilities – HR Building	New construction	77,300	Infrastructure maintenance	n/a
	Other capital equipment	28,000	Infrastructure maintenance	n/a
Facilities – BOC Bldg.	Building fixtures & furnishing	100,000	Infrastructure maintenance	n/a
Facilities – 4H Camp	Building fixtures & furnishing	17,200	Infrastructure maintenance	n/a
Engineering	Building fixtures & furnishing	2,500	Infrastructure maintenance	n/a
Sheriff- Enforcement	Rolling stock	121,300	Equipment replacement	Reduced maintenance
Emergency Medical Svcs.	Rolling stock	75,000	Equipment replacement	Reduced maintenance
Roads – Grading	Rolling stock	10,000	Equipment replacement	Reduced maintenance
Special Revenue Funds				
Special Services - Fire	Computer equipment	12,000	Technology upgrades	Reduced maintenance
	Rolling stock	20,000	Equipment replacement	Reduced maintenance
	New construction	20,000	Infrastructure maintenance	n/a
Special Services – Zoning	Building fixtures & furnishing	300	Infrastructure maintenance	n/a
Capital Project Funds				
SPLOST IV	Capital projects	2,400,000	Infrastructure maintenance	n/a
SPLOST V	Capital projects	16,000,000	Infrastructure maintenance	n/a
Judicial Complex/Jail	New construction	8,000,000	Infrastructure maintenance	n/a
SPLOST VI	Capital projects	14,860,000	Infrastructure maintenance	n/a
CDBG EIP Grant	Capital projects	100,000	Infrastructure maintenance	n/a
CDBG EDA Grant	Capital projects	600,000	Infrastructure maintenance	n/a
Enterprise Funds				
Water/Sewer	Computer equipment	4,800	Technology upgrades	Reduced maintenance
	Other capital equipment	74,132	Equipment upgrades	Reduced maintenance
Landfill	New construction	30,000	Infrastructure maintenance	n/a
	Professional services	85,000	Professional services	Slight annual increases
Sanitation	Other capital equipment	203,453	Equipment upgrades	Reduced maintenance
Internal Service Funds				
Equipment Maintenance	Other capital equipment	34,600	Equipment upgrades	Reduced maintenance
Total Capital*		40,300,785		

Capital Improvement

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

Description	Useful Life
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 systems	5-50 years
Sewer systems	5-50 years

A recap of capital assets as of June 30, 2008 for Lowndes County follows:

	Governmental Activities	Business Type Activities
Nondepreciable Capital Assets:		
Land	1,475,294	2,690,543
Construction in progress	24,962,033	9,759,925
Total Nondepreciable Capital Assets	26,437,327	12,450,468
Depreciable Capital Assets:		
Buildings and building improvements	21,082,931	-
Improvements other than buildings	4,026,655	-
Machinery and equipment	28,448,116	39,400,561
Vehicles	12,820,952	124,078
Infrastructure	287,095,696	-
Total Depreciable Capital Assets:	353,474,360	39,524,639
Less Accumulated Depreciation For:		
Buildings and building improvements	14,713,453	-
Improvements other than buildings	1,550,042	-
Machinery and equipment	18,740,737	15,583,588
Vehicles	9,652,115	70,541
Infrastructure	189,023,674	-
Total Accumulated Depreciation	233,680,021	15,654,129
Total Depreciable Capital Assets, Net:	119,794,339	23,870,510
Total Capital Assets, Net	146,231,666	36,320,974

General Fund**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	40,724.2	35,282.5	28,335.0	35,282.5	35,122.0	(0.45)%
Licenses & Permits	138.5	20.0	13.5	20.0	15.0	(25.00)%
Intergovernmental	1,441.9	164.3	165.3	164.3	186.9	13.76%
Charges for Services	3,199.7	2,822.4	2,660.6	2,822.4	3,334.7	18.15%
Fines & Forfeitures	1,602.2	1,550.0	1,061.1	1,550.0	1,280.0	(17.42)%
Investment Income	199.8	200.0	52.4	200.0	75.0	(62.50)%
Miscellaneous	422.5	460.0	373.0	460.0	472.5	2.72%
Total Revenues	47,728.9	40,499.2	32,660.8	40,499.2	40,486.0	(0.03)%
Expenditures						
General Government	9,935.7	8,158.3	6,364.3	9,091.1	8,099.5	(0.72)%
Judicial	6,224.4	6,464.8	4,814.5	6,990.4	6,874.9	6.34%
Public Safety	20,054.4	17,780.3	15,129.2	20,795.3	18,073.0	1.65%
Public Works	5,305.2	5,241.3	4,536.5	5,750.3	5,161.7	(1.52)%
Health & Welfare	1,054.6	933.4	878.8	1,179.1	979.7	4.97%
Culture & Recreation	4,592.0	1,985.4	1,392.7	1,785.6	1,393.1	(29.83)%
Housing & Development	531.3	-	-	-	-	0.00%
Total Expenditures	47,697.5	40,563.4	33,116.0	45,591.7	40,581.9	0.05%
Excess (Deficit) of Revenues Over Expenditures						
	31.4	(64.1)	(455.1)	(5,092.5)	(95.8)	49.41%
Other Financing Sources & Uses						
Surplus Sales	63.4	75.0	40.6	75.0	99.0	32.04%
OTO 911 Communications	(110.2)	(10.9)	-	(10.9)	(3.2)	(70.53)%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(15.5)	-	(414.6)	(5,028.4)	-	0.00%
Beginning Fund Balance	18,843.8	18,828.3	18,828.3	18,828.3	18,828.3	0.00%
Ending Fund Balance	18,828.3	18,828.3	18,413.7	13,799.9	18,828.3	0.00%

General Fund

Sources of Revenue

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Taxes						
Property Taxes	18,334,616	17,537,517	15,849,008	17,537,517	18,300,000	4.35%
Prior Year	667,660	300,000	420,231	300,000	300,000	0.00%
Not on Digest	12,016	30,000	14,577	30,000	15,000	(50.00)%
Intangible	722,709	650,000	397,527	650,000	530,000	(18.46)%
Motor Vehicle	2,026,267	2,000,000	1,621,175	2,000,000	1,600,000	(20.00)%
Real Estate Transfer	211,722	150,000	103,549	150,000	100,000	(33.33)%
Mobile Homes	215,555	210,000	122,873	210,000	172,000	(18.10)%
Payment in Lieu of Taxes	38,200	5,000	41,115	5,000	5,000	0.00%
Timber Taxes	68,505	-	24,743	-	-	0.00%
Heavy Duty Taxes	5,383	-	1,040	-	-	0.00%
Public Utility Taxes	581,150	-	550,292	-	-	0.00%
Local Option Sales & Use Tax	13,777,615	13,500,000	8,705,217	13,500,000	13,500,000	0.00%
Alcoholic Beverage Excise Tax	527,476	-	-	-	-	0.00%
Occupational Tax	393,012	-	-	-	-	0.00%
Cable Television Tax	212,203	-	-	-	-	0.00%
Insurance Premium Tax	2,135,580	-	-	-	-	0.00%
Financial Institution Tax	202,572	-	-	-	-	0.00%
Refund on Occupational Tax	805	-	-	-	-	0.00%
Penalties & Interest – Property	588,035	900,000	483,616	900,000	600,000	(33.33)%
Special Assessment Tax	3,169	-	-	-	-	0.00%
Total Taxes	40,724,248	35,282,517	28,334,964	35,282,517	35,122,000	(0.45)%
Licenses & Permits						
Licenses/Permits – Alcoholic	112,359	-	-	-	-	0.00%
Business Permits – Soil Control	5,523	-	-	-	-	0.00%
NPDES	20,634	20,000	13,526	20,000	15,000	(25.00)%
Total Licenses & Permits	138,515	20,000	13,526	20,000	15,000	(25.00)%
Intergovernmental						
Georgia – URESA	5,637	5,000	919	5,000	-	(100.00)%
Georgia – Indigent Defense	46,041	25,000	37,370	25,000	35,000	40.00%
Georgia – Probation	133,650	90,000	91,409	90,000	90,000	0.00%
Juvenile Judge Comp. Reimb.	34,268	35,250	25,701	35,250	34,250	(2.84)%
GEMA	17,762	-	-	-	14,000	100.00%
Brooks County – Public Defender	10,922	-	-	-	-	0.00%
Echols County – Public Defender	2,731	-	-	-	-	0.00%
Law Clerk	14,791	9,000	9,853	9,000	13,650	51.11%
Homeowners Tax Relief Grant	1,176,048	-	-	-	-	0.00%
Total Intergovernmental	1,441,850	164,250	165,252	164,250	186,850	13.76%
Charges for Services						
Board of Elections	62,219	50,000	498	50,000	45,000	(10.00)%
Clerk of Court	609,771	600,000	487,768	600,000	585,000	(2.50)%
Probate Court	144,939	140,000	118,934	140,000	140,000	0.00%
Magistrate Court	416,365	375,000	325,746	375,000	375,000	0.00%
Board of Assessors	2,181	3,000	756	3,000	900	(70.00)%
Animal Shelter Fees	116,029	95,000	128,897	95,000	150,000	57.89%
Engineering – SPLOST	95,200	157,446	-	157,446	100,000	(36.49)%
Lowndes County VFD	5,000	-	-	-	-	0.00%
Feed the Elderly	14,602	12,000	13,000	12,000	15,000	25.00%
LCSO – Jail Inmate Medical	4,520	3,000	3,545	3,000	4,000	33.33%
LCSO – Bond Fees	45,357	50,000	40,937	50,000	50,000	0.00%

General FundSources of Revenue

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
LCSSO – Investigations	46,183	40,000	42,080	40,000	50,000	25.00%
LCSSO – Sheriff Fees	20,862	15,000	16,600	15,000	19,000	26.67%
Public Works – Culverts	61,653	62,000	22,159	62,000	20,000	(67.74)%
Zoning Fees	62,165	-	-	-	-	0.00%
Evidence Tapes	7,758	-	9,211	-	7,500	100.00%
Valdosta – Prisoner Housing	567,987	725,000	526,027	725,000	625,000	(13.79)%
Dasher – Sheriff Patrol	10,000	10,000	-	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	432,703	275,000	411,652	275,000	475,000	72.73%
Tax Commissioner Fees	183,768	-	175,790	-	200,000	100.00%
FIFA	48,537	-	51,358	-	60,000	100.00%
Resource Officer	236,439	202,000	281,084	202,000	398,792	97.42%
Bad Check Fees	3,333	3,000	1,585	3,000	2,000	(33.33)%
Other	2,132	5,000	3,022	5,000	2,500	(50.00)%
Total Charges for Services	3,199,701	2,822,446	2,660,649	2,822,446	3,334,692	18.15%
Fines & Forfeitures						
Fines – State Court	1,282,221	1,300,000	835,127	1,300,000	1,000,000	(23.08)%
Fines – Superior Court	320,002	250,000	225,929	250,000	280,000	12.00%
Total Fines & Forfeitures	1,602,224	1,550,000	1,061,056	1,550,000	1,280,000	(17.42)%
Investment Income						
Investment Income	199,816	200,000	52,379	200,000	75,000	(62.50)%
Total Investment Income	199,816	200,000	52,379	200,000	75,000	(62.50)%
Miscellaneous						
Miscellaneous – Other	355	-	2,002	-	-	0.00%
Rent – 4H Camp	34,125	30,000	21,925	30,000	30,000	0.00%
Rent – Civic Center	22,630	30,000	4,725	30,000	7,500	(75.00)%
Rent – Other	352,706	400,000	343,136	400,000	435,000	8.75%
Bluegrass Festival – Band Comp.	250	-	-	-	-	0.00%
Bluegrass Festival – Vendor Fee	300	-	-	-	-	0.00%
Bluegrass Festival – Tickets	2,560	-	-	-	-	0.00%
Bluegrass Festival – Camping Fee	280	-	-	-	-	0.00%
Bluegrass Festival – Sponsors	900	-	-	-	-	0.00%
Bluegrass Festival – Raffle Tickets	292	-	-	-	-	0.00%
Bluegrass Festival – T-shirts	305	-	-	-	-	0.00%
Battle/Border – Entry Fees	5,550	-	(825)	-	-	0.00%
Battle/Border – Concessions	1,410	-	-	-	-	0.00%
Battle/Border – HR Derby	180	-	-	-	-	0.00%
Battle/Border – Balls/T-shirts	693	-	2,030	-	-	0.00%
Total Miscellaneous	422,537	460,000	372,993	460,000	472,500	2.72%
Total Revenues	47,728,892	40,499,213	32,660,819	470,499,213	40,486,042	(0.03)%
Other Financing Sources						
Surplus Sales	63,351	75,000	40,585	75,000	99,032	32.04%
Total Other Financing Sources	63,351	75,000	40,585	75,000	99,032	32.04%
Total Revenues & Other Sources	47,792,243	40,574,213	32,701,404	40,574,213	40,585,074	0.03%

General Fund

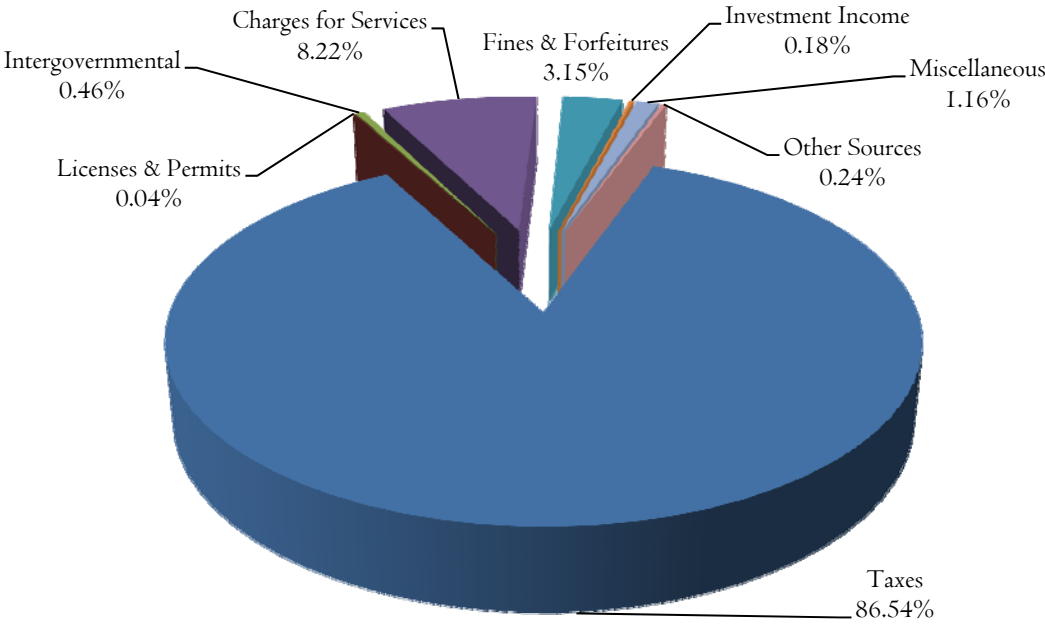


Figure 8 General Fund Revenues by Source

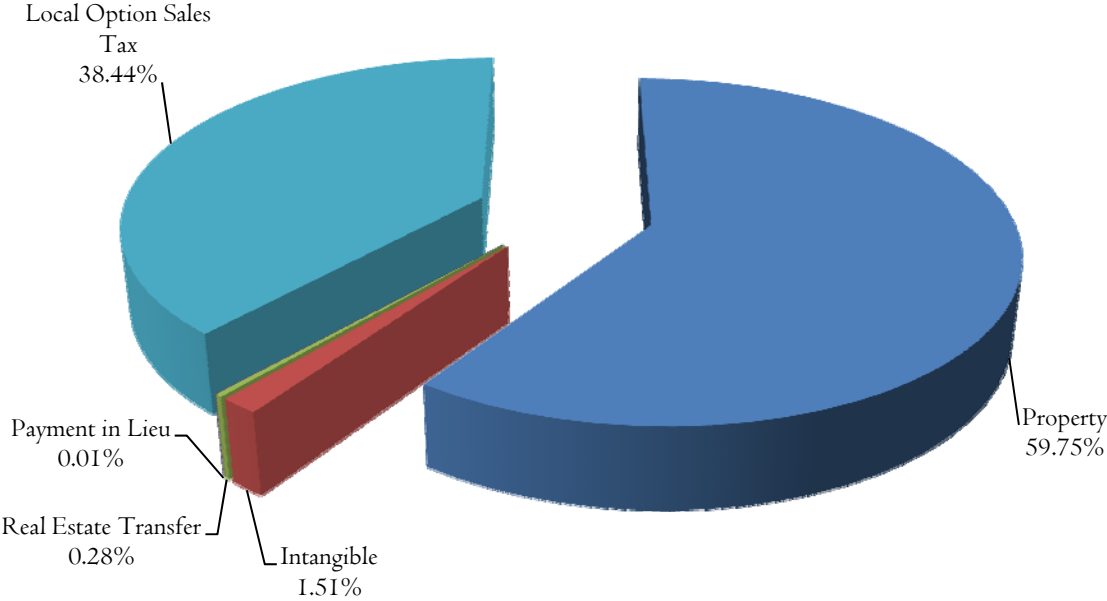


Figure 9 General Fund Tax Revenues by Source

General Fund**Expenditures by Type**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
General Government						
Personal Services	4,684,443	4,927,986	4,272,283	5,406,654	5,109,156	3.68%
Services & Contracts	2,410,786	1,860,124	1,622,677	1,744,061	1,625,875	(12.59)%
Supplies & Materials	265,376	157,995	117,807	159,937	137,769	(12.80)%
Capital Outlay	628,413	238,251	11,394	791,651	227,700	(4.43)%
Statutory	48,437	39,500	21,364	40,000	30,500	(22.78)%
Other	1,898,258	736,204	120,695	750,589	770,331	4.64%
Debt Service	-	198,200	198,114	198,200	198,200	0.00%
Other Uses	-	-	-	-	-	0.00%
Total General Government	9,935,713	8,158,260	6,364,335	9,091,092	8,099,531	(0.72)%
Judicial						
Personal Services	2,813,818	2,895,771	2,570,798	3,016,240	2,923,218	0.95%
Services & Contracts	579,599	466,712	407,232	562,798	931,963	99.69%
Supplies & Materials	60,032	54,000	44,417	66,850	64,900	20.19%
Capital Outlay	19,000	81,150	5,559	61,750	-	(100.00)%
Statutory	321,374	369,700	280,939	661,250	364,850	(1.31)%
Other	1,301,696	1,447,425	1,236,610	1,471,471	1,439,929	(0.52)%
Debt Service	1,128,860	1,150,000	268,963	1,150,000	1,150,000	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Judicial	6,224,379	6,464,758	4,814,517	6,990,359	6,874,860	6.34%
Public Safety						
Personal Services	11,857,692	11,597,365	10,003,660	13,601,039	11,930,750	2.87%
Services & Contracts	3,491,694	2,593,962	2,185,738	3,109,880	2,574,232	(0.76)%
Supplies & Materials	700,335	312,880	228,740	396,757	338,000	8.03%
Capital Outlay	355,766	135,000	96,134	436,500	196,300	45.41%
Statutory	2,056,280	1,825,000	1,590,946	1,942,000	1,922,000	5.32%
Other	1,592,582	1,316,133	1,023,933	1,309,108	1,111,702	(15.53)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	110,240	10,859	-	10,859	3,200	(70.53)%
Total Public Safety	20,164,590	17,791,199	15,129,151	20,806,143	18,076,185	1.60%
Public Works						
Personal Services	2,969,108	3,350,954	2,704,221	3,292,741	3,320,464	(0.91)%
Services & Contracts	1,788,946	1,548,559	1,414,975	1,556,628	1,531,861	(1.08)%
Supplies & Materials	478,632	289,134	408,220	327,856	263,567	(8.84)%
Capital Outlay	30,821	-	4,784	517,450	10,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	37,697	52,607	4,261	55,607	35,814	(31.92)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Public Works	5,305,204	5,241,254	4,536,461	5,750,282	5,161,706	(1.52)%

General Fund**Expenditures by Type**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Health & Welfare						
Personal Services	93,308	-	12,819	98,101	98,101	100.00%
Services & Contracts	349,854	290,781	282,224	259,994	148,133	(49.06)%
Supplies & Materials	14,230	6,180	6,252	6,180	6,180	0.00%
Capital Outlay	-	10,600	2,553	105,300	105,300	893.40%
Statutory	-	-	-	-	-	0.00%
Other	597,438	625,800	574,939	709,500	622,000	(0.61)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Health & Welfare	1,054,560	933,360	878,788	1,179,075	979,714	4.97%
Culture & Recreation						
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	3,332,658	239,483	196,215	250,068	255,238	6.58%
Supplies & Materials	14,650	4,850	3,799	7,550	5,850	20.62%
Capital Outlay	-	11,500	23	47,900	17,200	49.57%
Statutory	-	-	-	-	-	0.00%
Other	1,244,704	1,729,548	1,192,667	1,480,125	1,114,790	(35.54)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Culture & Recreation	4,592,013	1,985,381	1,392,705	1,785,643	1,393,078	(29.83)%
Housing & Development						
Personal Services	214,350	-	-	-	-	0.00%
Services & Contracts	16,231	-	-	-	-	0.00%
Supplies & Materials	8,964	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	291,727	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Housing & Development	531,272	-	-	-	-	0.00%
Total General Fund						
Personal Service	22,632,719	22,772,076	19,563,781	25,414,775	23,381,690	2.68%
Services & Contracts	11,969,498	6,999,621	6,109,061	7,483,429	7,067,302	0.97%
Supplies & Materials	1,542,219	825,039	809,236	965,130	816,266	(1.06)%
Capital Outlay	1,034,001	476,501	120,447	1,960,551	556,500	16.79%
Statutory	2,426,092	2,234,200	1,893,249	2,643,250	2,317,350	3.72%
Other	6,964,102	5,907,717	4,153,106	5,776,400	5,094,566	(13.76)%
Debt Service	1,128,860	1,348,200	467,077	1,348,200	1,348,200	0.00%
Other Uses	110,240	10,859	-	10,859	3,200	(70.53)%
Total General Fund	47,807,731	40,574,213	33,115,958	45,602,594	40,585,074	0.03%

General Fund

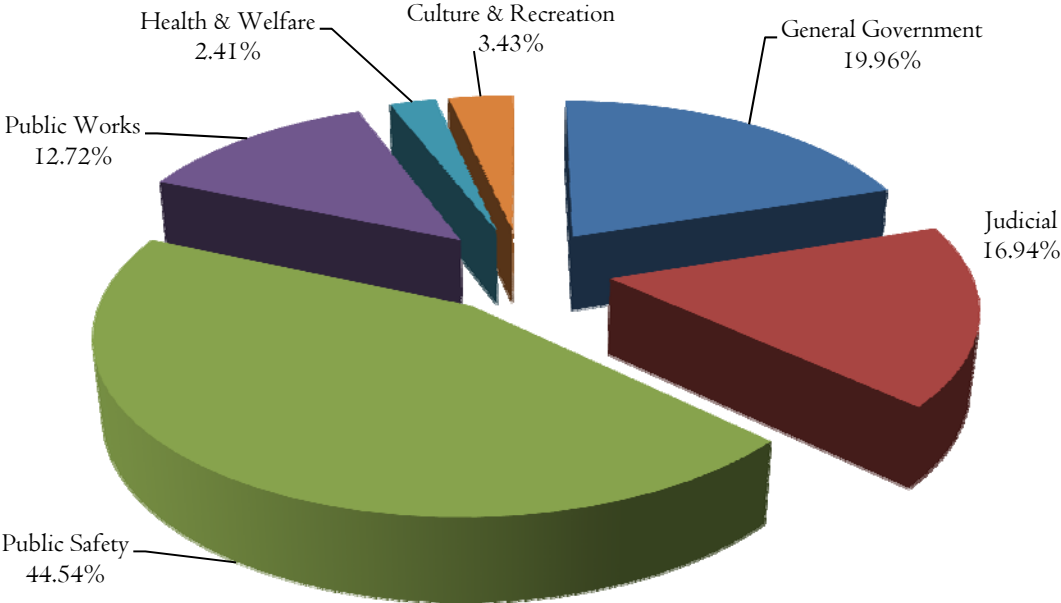


Figure 10 General Fund Expenditures by Function

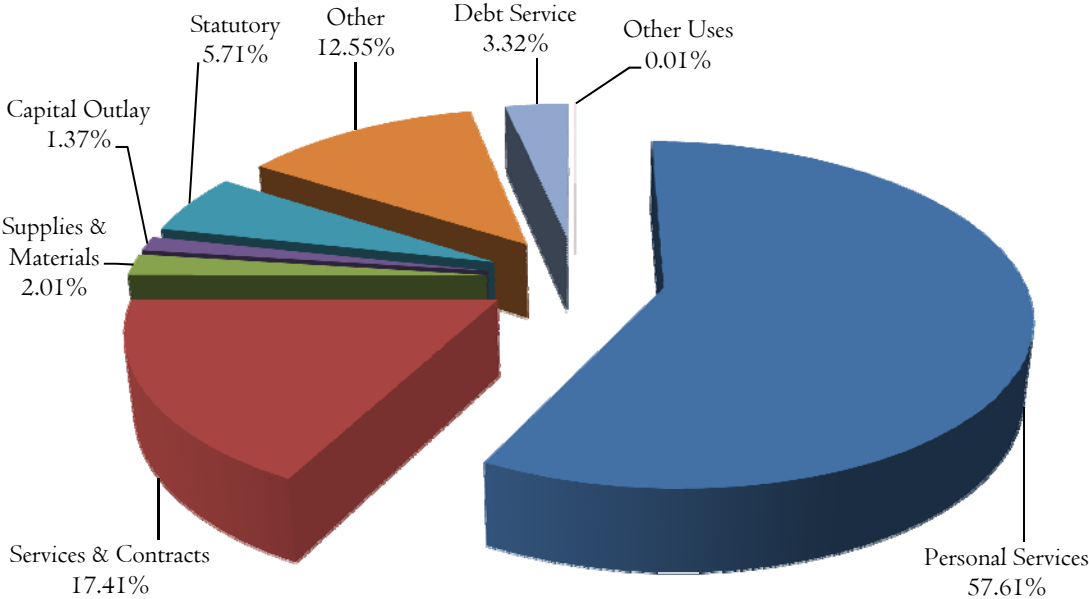


Figure 11 General Fund Expenditures by Type

General Fund

Board of Commissioners

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

The Mission Statement for the Board of Commissioners is as follows:

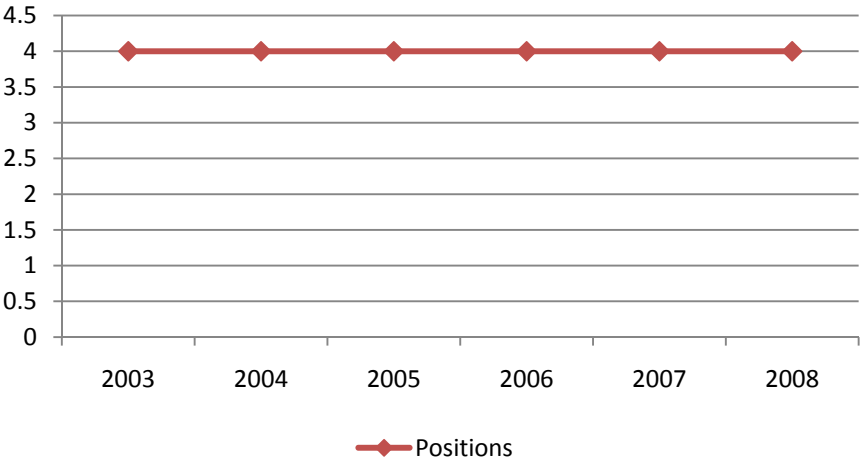
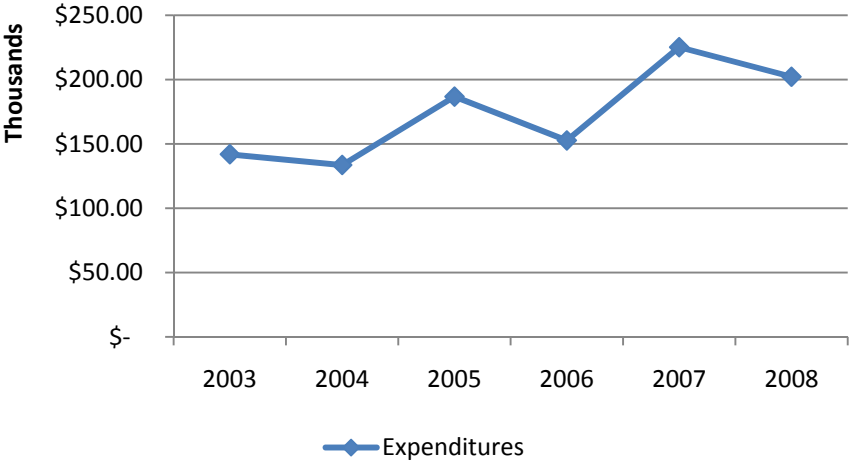
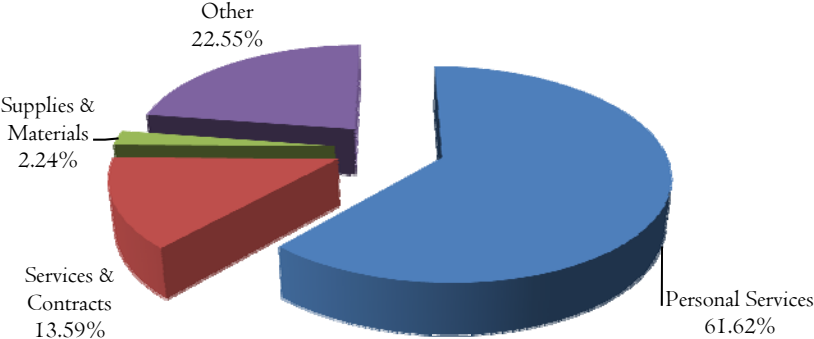
To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency

Each year at a retreat, the Board of Commissioners sets goals for the next twelve to eighteen months. In recent years, the Board has adopted a “Back to Basics” philosophy that can be seen in their primary long-term and short-term objectives. As part of its budget adoption last year, the Board made a goal of sustaining operations without increasing the burden on the taxpayer.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	90,248	99,128	87,729	113,403	113,396	14.39%
Services & Contracts	36,329	24,700	39,929	24,700	25,000	1.21%
Supplies & Materials	2,913	2,600	3,943	9,000	4,122	58.54%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	72,696	39,969	53,995	39,969	41,500	3.83%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Board of Commissioners	202,185	166,397	178,598	187,072	184,018	10.59%
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%
Total Board of Commissioners	4	4	4	4	4	0.00%

General Fund

Board of Commissioners



General Fund

Commissioners Assistant

The Commissioners Assistant handles all the administrative duties for the Board of Commissioners. All correspondence, meeting arrangements and scheduling is handled through this division. Employees were previously accounted for under the office of the County Manager.

Goals (Commission Objective):

- To provide a response to all citizen requests within 2 hours (Level of service to citizen; responsive and effective workforce)
- To ensure budget control for the Board of Commissioners and Commissioners Assistant divisions (Level of service to citizen; responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
# of calls answered for Board	1,820	2,340	3,380
# of hours preparing correspondence	260	520	780
# of hours researching for Board and public	260	520	780
# of hours to handle Board travel and registration	12	17	10

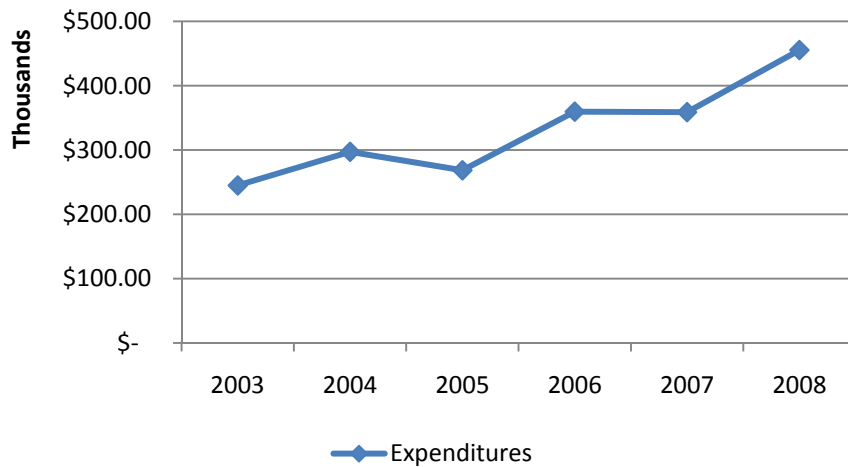
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	29,534	37,913	33,007	38,675	38,675	2.01%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	419	250	94	1,850	-	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	800	-	800	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Commissioners Assistant	29,953	38,963	33,101	41,325	38,675	(0.74)%
Commissioners Assistant	1	1	1	1	1	0.00%

General Fund

County Attorney

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 all property transactions. This division may include additional legal work done by outside firms as well.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	455,418	290,000	254,640	290,000	250,000	(13.79)%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total County Attorney	455,418	290,000	254,640	290,000	250,000	(13.79)%



General FundCommunity Development

The Division of Community Development was created to assist the County in bringing events to increase tourism and trade. The division was responsible for researching projects and for implementing approved projects. The division was created in fiscal year 2008, but eliminated in fiscal year 2010.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	62,805	63,199	55,555	64,461	-	-100.00%
Services & Contracts	359	950	838	950	-	-100.00%
Supplies & Materials	28	500	119	580	-	-100.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	59,303	31,300	(1,687)	31,300	-	-100.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Community Development	122,495	95,949	54,824	97,291	-	-100.00%
Community Development Director	I	I	I	I	0	-100.00%

General FundCounty Clerk

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 under the County Manager.

Goals (Commission Objectives):

- To complete codification of the Code of Ordinances by December 2009 (Level of service to citizen)
- To provide online access to the Code of Ordinances by Fall 2009 (Level of service to citizen)
- To ensure posting of minutes from Board of Commissioner meetings on the County's website within 5 business days of meeting (Level of service to citizen; Responsive and effective workforce)
- To unveil the revamped website by Fall 2009 (Level of service to citizen; Responsive and effective workforce)

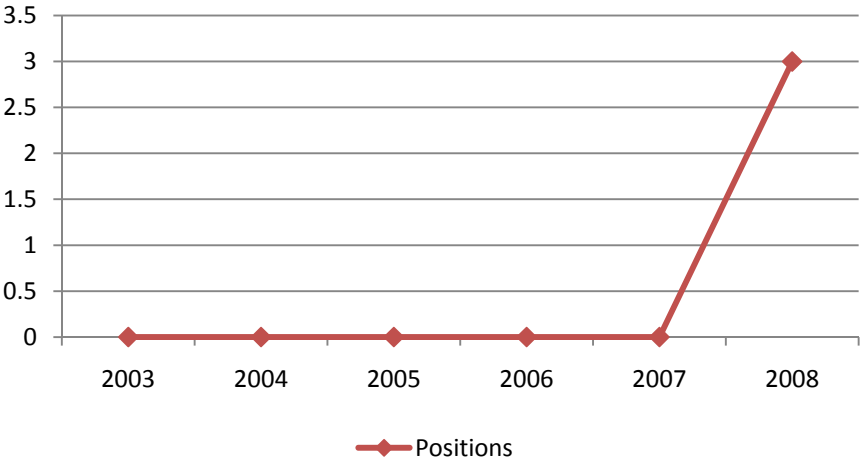
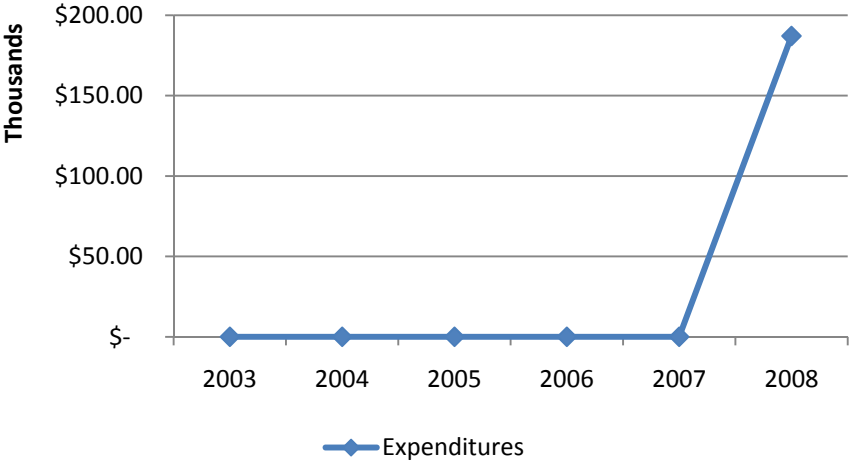
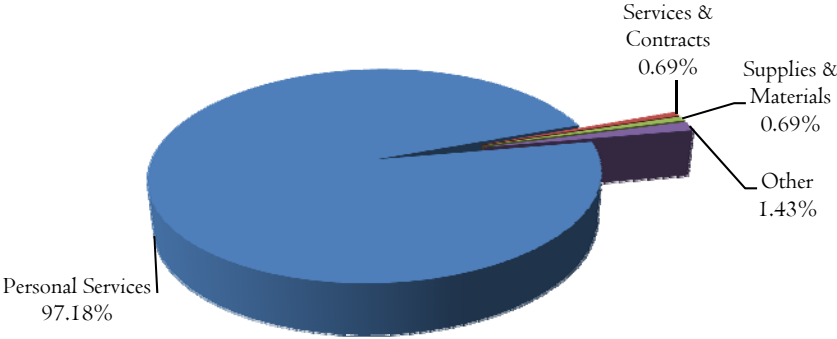
Performance Measures:

	2007	2008	2009 Projected
# of ordinance changes	4	2	6
# of resolutions passed	37	32	20
# of open records requests processed	136	136	200
# of Commission retreats	2	2	1
# of Commission meetings	22	22	21
# of proclamations	1	1	2

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	172,329	179,898	156,696	181,482	182,905	1.67%
Services & Contracts	2,793	1,300	1,575	1,300	1,300	0.00%
Supplies & Materials	629	750	2,006	7520	1,300	73.33%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	6,416	3,700	8,839	3,700	2,700	(27.03)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total County Clerk	187,167	185,648	169,116	187,232	188,205	1.38%
Administrative Technician	1	1	1	1	1	0.00%
County Clerk/Public Information Officer	1	1	1	1	1	0.00%
Communication Technician	1	1	1	1	1	0.00%
Total County Clerk	3	3	3	3	3	0.00%

General Fund

County Clerk



General FundCounty Manager

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 (Commission Objectives):

- To finalize and implement a program for Solid Waste Management by July 2009 (Level of service to citizen; Responsive and effective workforce)
- To complete the Judicial-Administrative Complex, Phases I and II (Level of service to citizen; Improvements to infrastructure as necessary)
- To complete Phase II of the Jail renovation project (Level of service to citizen; Improvements to infrastructure as necessary)
- To implement an improved system for departmental budget analysis and performance by June 2009 (Level of service to citizen; Responsive and effective workforce)

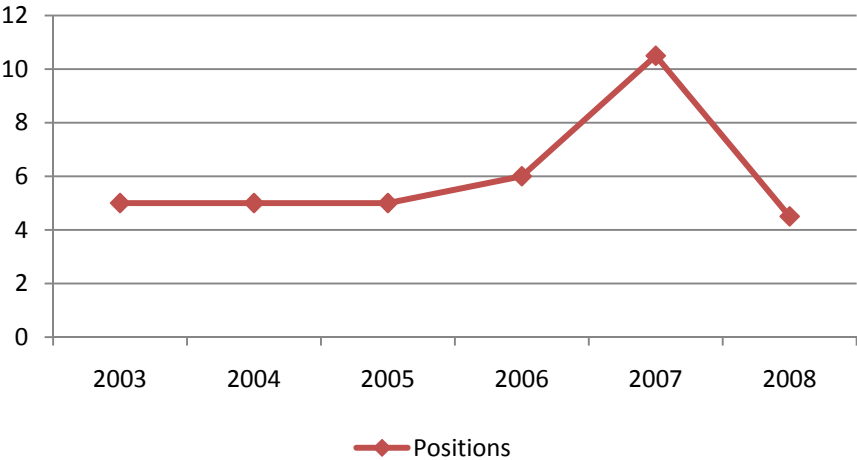
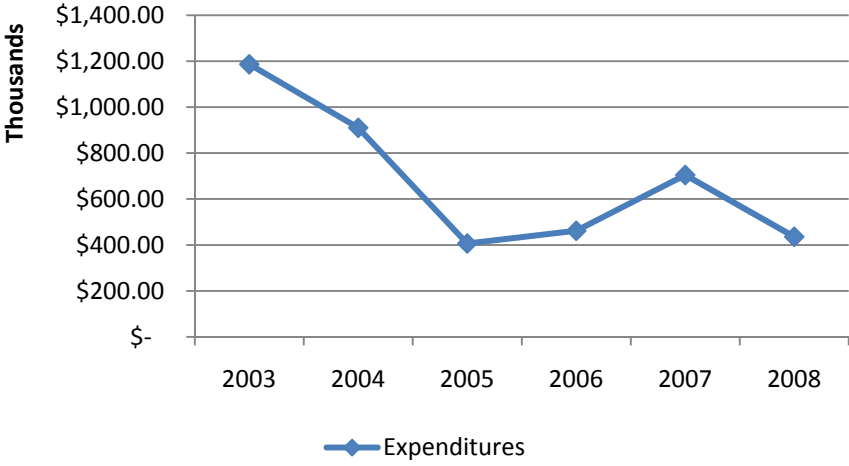
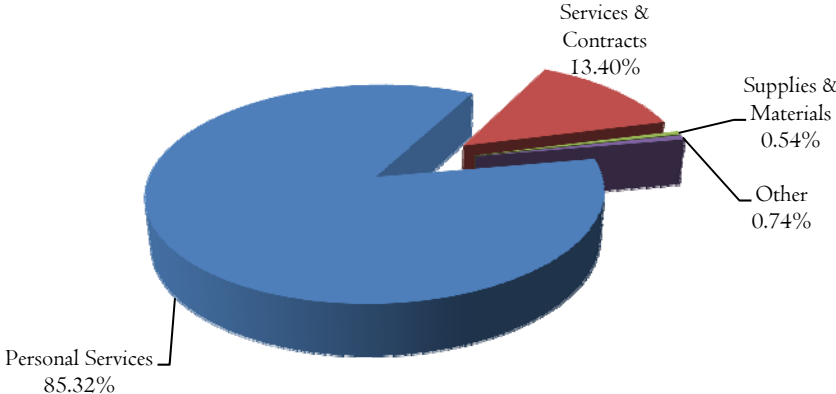
Performance Measures:

	2007	2008	2009 Projected
Millage reduction	-1.455 mills	-0.105 mills	0.000 mills
# of departmental budgets/work plans reviewed	40	50	60
# of public presentations made	5	5	5
# of responses to public/Board service requests	780	1000	1500

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	336,871	362,737	317,281	471,170	378,913	4.46%
Services & Contracts	73,810	61,420	48,904	61,420	59,521	(3.09)%
Supplies & Materials	5,971	7,410	1,476	7,410	2,400	(67.61)%
Capital Outlay	-	-	-	5,400	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	19,125	4,157	4,741	4,157	3,280	(21.10)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total County Manager	435,778	435,724	372,402	550,097	444,114	1.93%
Administrative Assistant	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	0.00%
Executive Assistant	1	1	1	1	1	0.00%
General Projects Manager	1	1	0	0	0	0.00%
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5	0.00%
Total County Manager	4.5	4.5	3.5	3.5	3.5	0.00%

General Fund

County Manager



General Fund

Risk Manager

The Office of the Risk Manager is established to account for the costs associated with training, employee education, accident investigation and accident prevention. This office is also responsible for management of grants.

Goals (Commission Objectives):

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

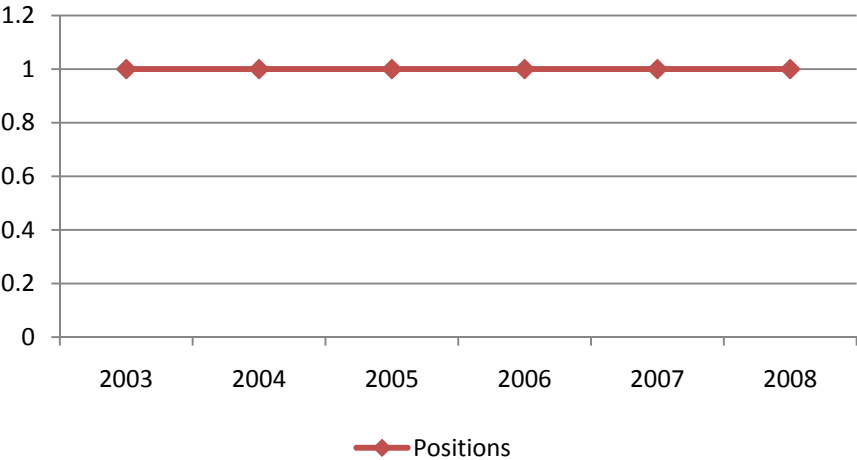
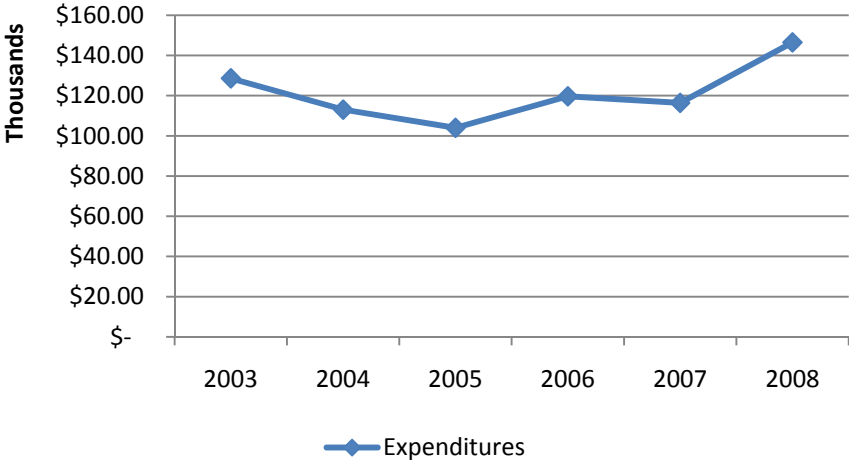
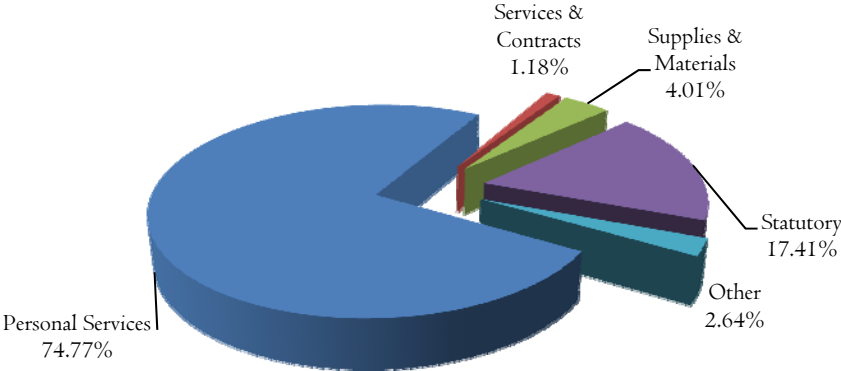
Performance Measures:

	2007	2008	2009 Projected
# of liability claims filed	57	63	63
# of workers compensation claims filed	77	81	102
# of suits filed	21	2	9
# of grants applied for	6	5	10
# of grants funded	2	4	7

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	94,514	97,316	85,342	97,825	98,799	1.52%
Services & Contracts	1,678	1,660	830	1,660	1,560	(6.02)%
Supplies & Materials	9,504	5,780	5,247	6,080	5,300	(8.30)%
Capital Outlay	-	-	-	5,400	-	0.00%
Statutory	36,631	27,500	15,460	28,000	23,000	(16.36)%
Other	4,179	4,185	2,738	4,185	3,485	(16.73)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Risk Manager	146,507	136,441	109,617	137,750	132,144	(3.15)%
Risk Manager	1	1	1	1	1	0.00%

General Fund

Risk Manager



General Fund

Board of Elections

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, elections equipment and the actual costs of holding elections.

Goals (Commission Objectives):

- To accomplish all data entry required within 5 working days of receipt (Responsive and effective workforce)
- To accomplish all filing of voter data within 5 working days of receipt (Responsive and effective workforce)
- To obtain spacing and equipment to accommodate 15,000+ advance voters (Level of service to citizen)

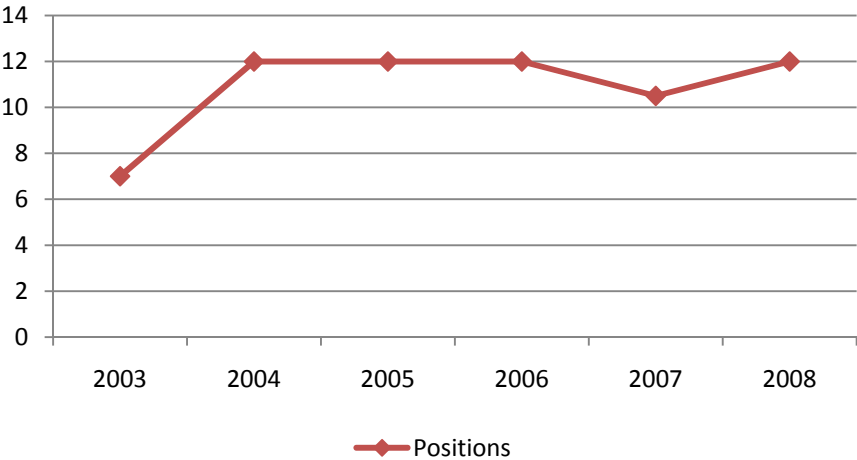
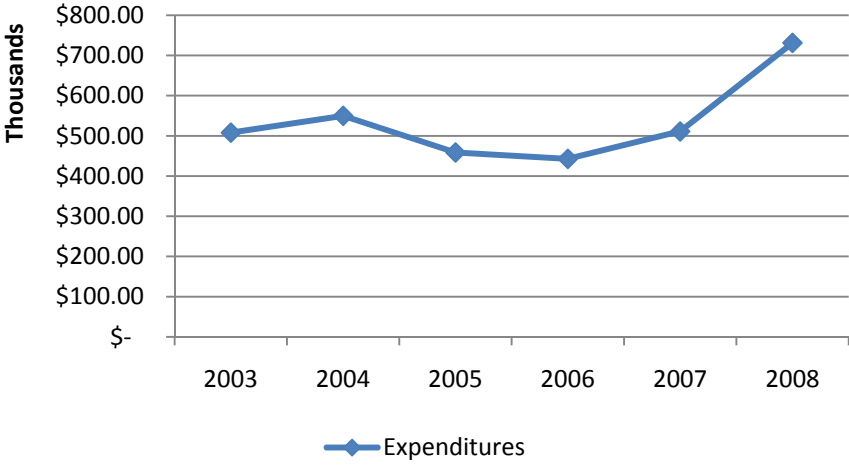
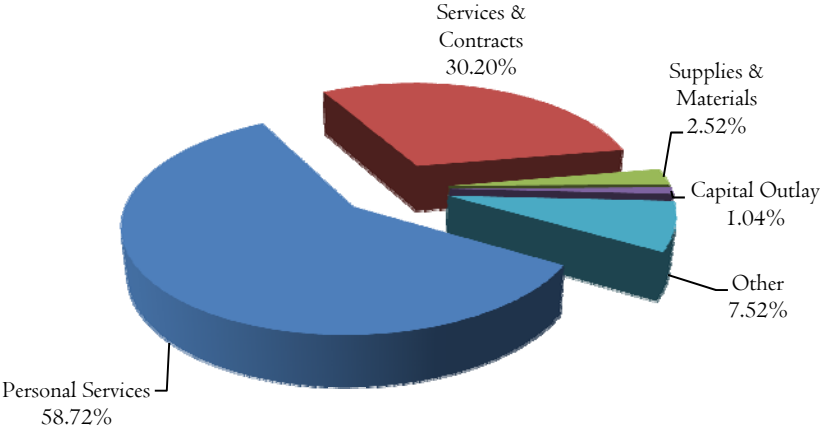
Performance Measures:

	2007	2008	2009 Projected
# of registered voters	49,140	56,759	56,883
% voting in last election	60.07%	60.07%	77.94%
# of precincts maintained	33	32	22

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	275,666	281,901	267,381	300,021	293,203	4.01%
Services & Contracts	259,649	164,861	217,241	128,061	150,806	(8.53)%
Supplies & Materials	47,840	21,320	13,354	7,750	12,570	(41.04)%
Capital Outlay	130,931	5,000	13,232	5,200	5,200	4.00%
Statutory	-	-	-	-	-	0.00%
Other	17,398	19,265	9,416	15,900	37,560	94.96%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Board of Elections	731,483	492,347	520,624	456,752	499,339	1.42%
Administrative Clerk	0	0	1	1	1	100.00%
Assistant 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	3.5	3.5	3.5	(30.00)%
Supervisor of Elections	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	2	2	2	0.00%
Total Board of Elections	12	12	11.5	11.5	11.5	(4.17)%

General Fund

Board of Elections



General Fund

Finance

The Finance Department provides the accounting, payment and collection services for all monies for the Board of Commissioners. The department handles all revenue and expenditure tracking, financial reporting, budgeting and licensing for occupational taxes, alcohol sales and solid waste disposal.

Goals (Commission Objectives):

- To provide quarterly reporting to the Board of Commissioners (Responsive and effective workforce)
- To implement a Budget in Brief and a Year in Review (Level of service to citizen; Responsive and effective workforce)
- To develop a system of performance measures County wide (Responsive and effective workforce)
- To develop and implement a capital improvement plan for Lowndes County (Level of service to citizen; Maintain current infrastructure; Improve infrastructure as necessary)

Performance Measures:

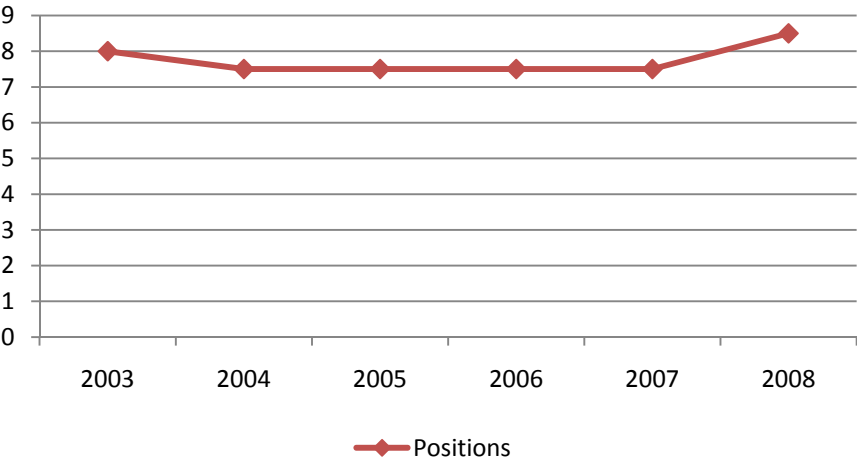
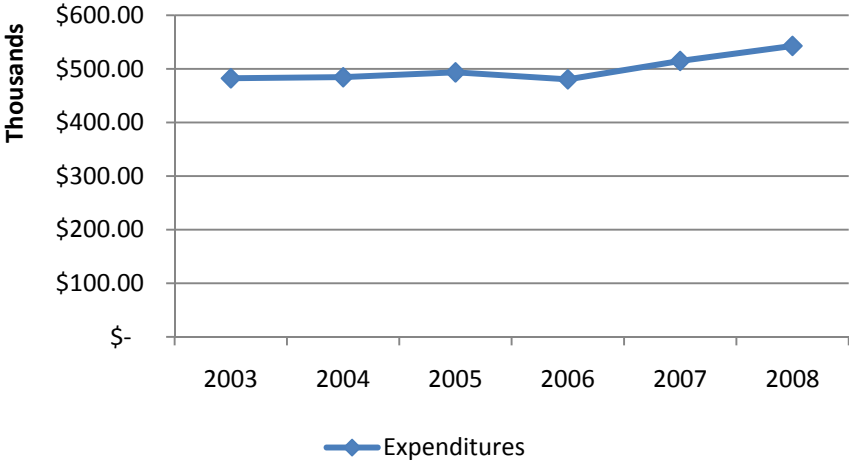
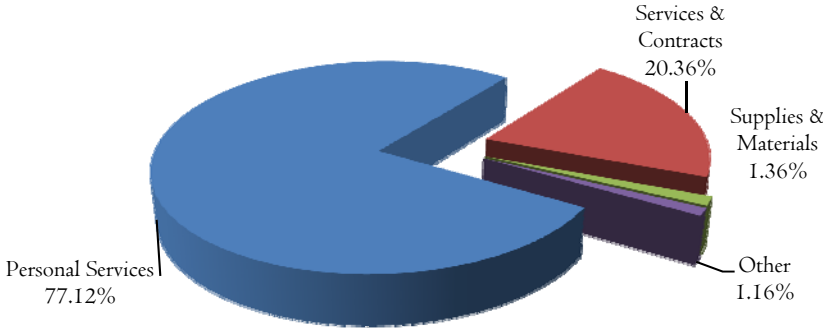
	2007	2008	2009 Projected
# of journal entries posted	46,911	50,338	42,854
# of purchase orders processed	9,518	9,853	9,639
# of payables checks printed	10,365	10,309	14,098
# of water customers served	4,750	4,813	5,360
GFOA award – CAFR	1	1	1
GFOA award – budgeting	1	1	1

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	393,272	420,610	340,347	488,321	426,113	1.31%
Services & Contracts	123,224	117,970	127,391	117,970	112,520	(4.62)%
Supplies & Materials	12,881	8,700	13,781	8,700	7,500	(13.79)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	13,438	6,844	6,680	6,844	6,405	(6.41)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Finance	542,816	554,124	488,199	621,835	552,538	(0.29)%

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%
Accounts Receivable Technician	1	1	1	1	1	0.00%
Co-Op Student	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	0.00%
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5	0.00%
Senior Accounts Receivable Technician	1	1	1	1	1	0.00%
Senior Accounts Payable Technician	1	1	1	1	1	0.00%
Total Finance	8.5	8.5	8.5	9.5	8.5	0.00%

General Fund

Finance



General Fund

Human Resources

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 of the County government.

Goals (Commission Objectives):

- To implement a new Health Plan administrator (Responsive and effective workforce)
- To continue improvements to the health plan document to offset rising healthcare costs with little or no impact to the employee (Responsive and effective workforce)
- To develop training programs for customer service, supervisory skills, etc. (Level of service to citizen; Responsive and effective workforce)
- To develop and hold an annual health fair to stress the importance of wellness and screenings to employees (Responsive and effective workforce)

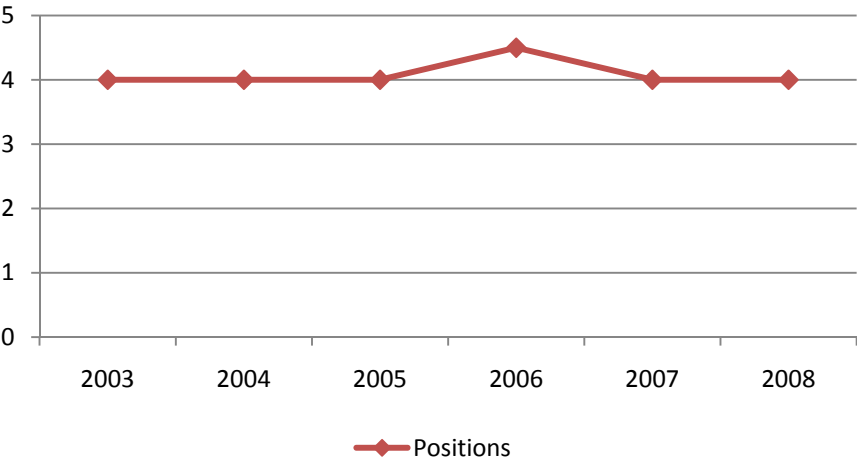
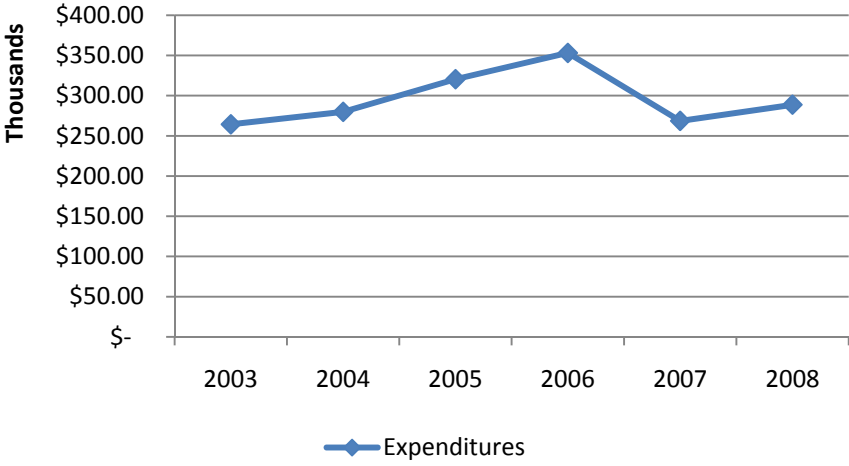
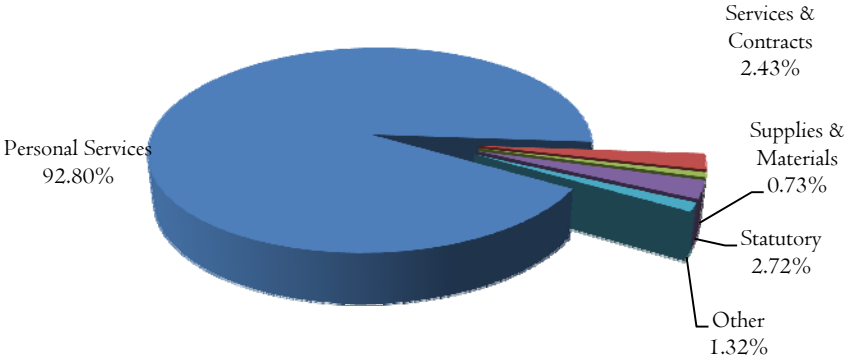
Performance Measures:

	2007	2008	2009 Projected
# of employees	550	591	599
# of deduction/benefit codes managed	70	137	139
# of applications processed	3,236	3,636	4,522
# of employees hired/processed	111	97	74

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	257,631	258,047	223,567	262,960	255,861	(0.85)%
Services & Contracts	7,396	7,000	4,860	7,500	6,700	(4.29)%
Supplies & Materials	8,027	6,400	4,902	3,400	2,000	(68.75)%
Capital Outlay	-	-	-	4,500	-	0.00%
Statutory	11,806	12,000	5,905	12,000	7,500	(37.50)%
Other	3,847	5,850	3,171	5,850	3,650	(37.61)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Human Resources	288,707	289,297	242,404	296,210	275,711	(4.70)%
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%
Total Human Resources	4	4	4	4	4	0.00%

General Fund

Human Resources



General Fund

Information Technology Services

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

Goals (Commission Objectives):

- To develop on-line customer service, allowing users to create their own work orders (Level of service to citizen; Responsive and effective workforce)
- To offer live help desk service during at least 90% of the work day (Level of service to citizen; Responsive and effective workforce)
- To incorporate E-Commerce into the County's website (Level of service to citizen)
- To develop a new results web page for the Board of Elections (Level of service to citizen)
- To continue to replace telephone systems with VOIP (Voice over Internet Protocol) telephones through attrition (Level of service to citizen; Responsive and effective workforce)
- To implement in-car reporting for the Sheriff's Office (Level of service to citizen; Responsive and effective workforce)

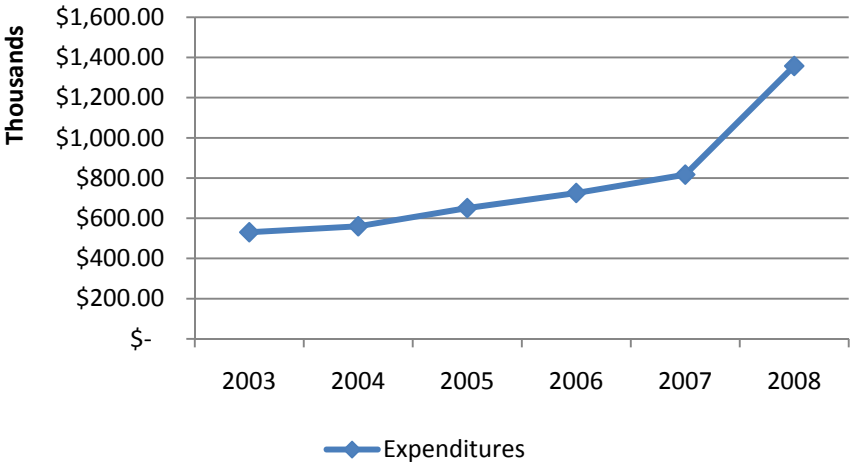
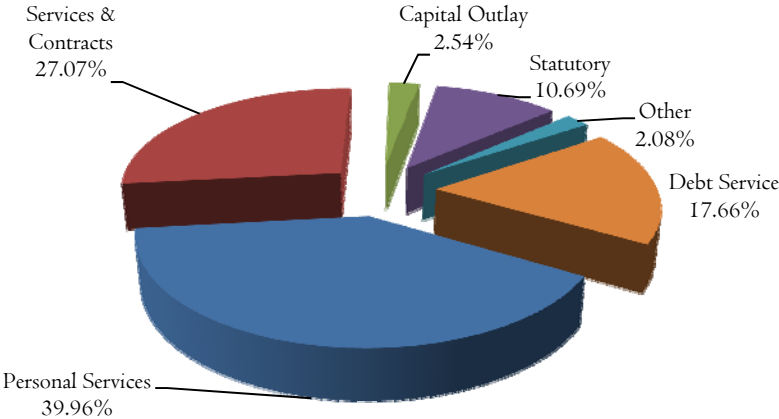
Performance Measures:

	2007	2008	2009 Projected
Emails scanned for viruses	2,186,604	25,678,253	22,383,244
Viruses found in emails	971	2,351,981	1,987,304
Hacking attempts per month at main firewall	500,000	-	-
Hacking attempts per month at other firewalls	150,000	-	-
% of emails that are SPAM	90%	92%	89%
# of work orders completed		1,750	2,500
% of unscheduled downtime		<1.00%	<1.00%

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	358,750	370,015	336,923	542,701	448,548	21.22%
Services & Contracts	564,719	382,732	271,141	406,132	303,826	(20.62)%
Supplies & Materials	78,270	13,900	18,698	40,400	28,500	105.04%
Capital Outlay	326,936	215,200	(1,838)	551,500	120,000	(44.24)%
Statutory	-	-	-	-	-	0.00%
Other	28,883	23,134	17,670	29,884	23,357	0.96%
Debt Service	-	198,200	198,114	198,200	198,200	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Information Technology Services	1,357,557	1,203,181	840,707	1,768,817	1,122,431	(6.71)%
Admin. Assistant/Help Desk	0.5	0.5	0.5	0.5	1	100.00%
Computer Technician	1.5	1.5	0.5	0.5	1	(33.33)%
Database Administrator	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	0.00%
Network Administrator	1	1	1	3	1	0.00%
System Administrator	1	1	1	1	1	0.00%
Total Information Technology Services	6	6	6	8	7	16.67%

General Fund

Information Technology Services

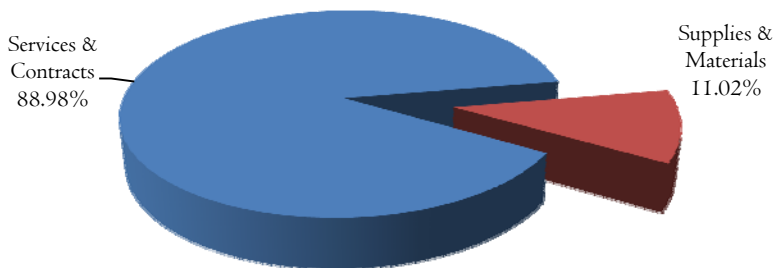


General Fund

General Facilities

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 such items as centralized postage and the County's VOIP telephone system.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	183,637	117,000	123,361	117,000	113,000	(3.42)%
Supplies & Materials	23,499	14,000	12,738	14,000	14,000	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	33,141	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total General Facilities	240,277	131,000	136,099	131,000	127,000	(3.05)%



General Fund

Tax Commissioner

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 (Commission Objectives):

- To maintain a collection rate of at least 97% (Responsive and effective workforce)
- To keep customer wait time to less than 10 minutes (Level of service to citizen; Responsive and effective workforce)
- To maintain low employee turnover rates (Level of service to citizen; Responsive and effective workforce)

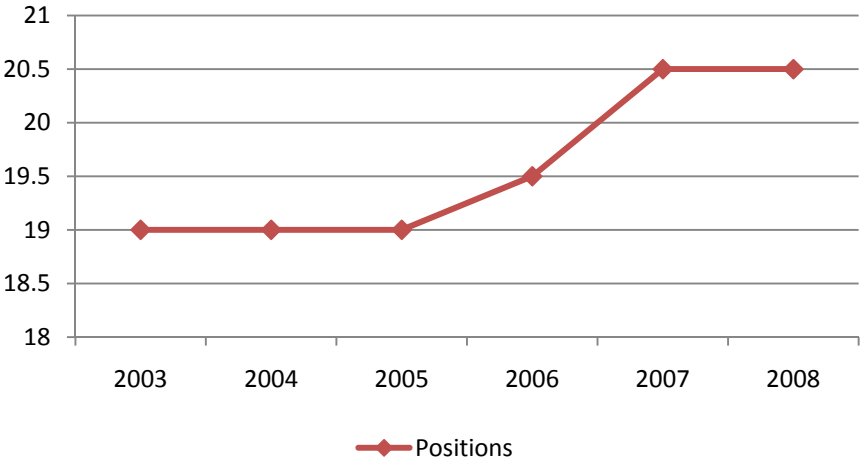
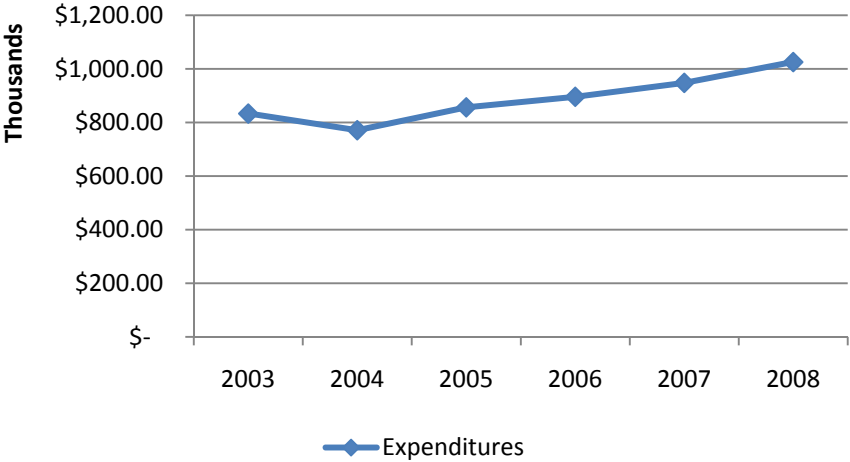
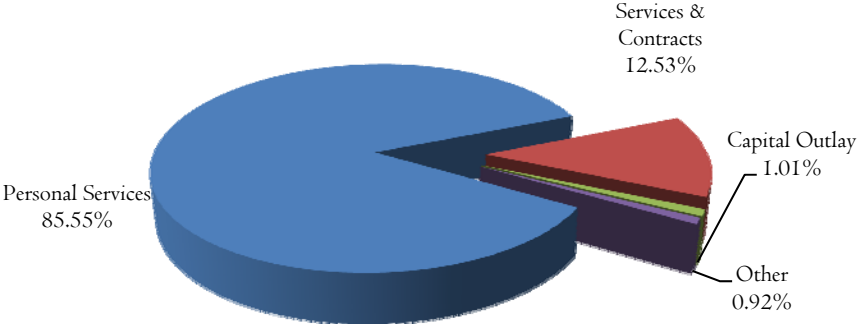
Performance Measures:

	2007	2008	2009 Projected
Total County assessed value	2,623,344,025	2,756,750,409	2,830,727,972
Collection rate for levy year	97.07%	97.01%	95.00%
Tags issued	98,224	74,447	79,021

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	871,676	901,514	775,356	960,623	973,297	7.96%
Services & Contracts	104,977	166,596	144,447	124,609	142,509	(14.46)%
Supplies & Materials	31,557	22,850	13,008	11,450	11,450	(49.89)%
Capital Outlay	7,664	2,051	-	2,051	-	(100.00)%
Statutory	-	-	-	-	-	0.00%
Other	9,854	10,450	12,920	10,450	10,450	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Tax Commissioner	1,025,727	1,103,461	945,731	1,109,183	1,137,706	3.10%
Accounting Technician	2	2	2	2	2	0.00%
Assistant 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	8.5	8.5	8.5	8.5	8.5	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%
Total Tax Commissioner	20.5	20.5	20.5	20.5	20.5	0.00%

General Fund

Tax Commissioner



General Fund

Board of Assessors

The Board of Assessors is responsible for the determination of the value of all taxable property in the County, the application of all legislative tax rate classifications and maintenance of all tax digest data.

Goals (Commission Objectives):

- To review at least 25% of properties annually (Responsive and effective workforce)
- To provide the Tax Commissioner with a timely digest with less than 3% margin of error (Responsive and effective workforce)
- To implement technology improvements to streamline process and allow assessors to make adjustments in the field (Level of service to citizen; Responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
Total # of properties	44,082	45,940	46,648
% of properties reviewed	31%	25%	25%
# of appeals filed	1,308	736	360
# of appeals resolved by Board of Assessors	912	618	148
# of appeals resolved by Board of Equalization	396	118	59

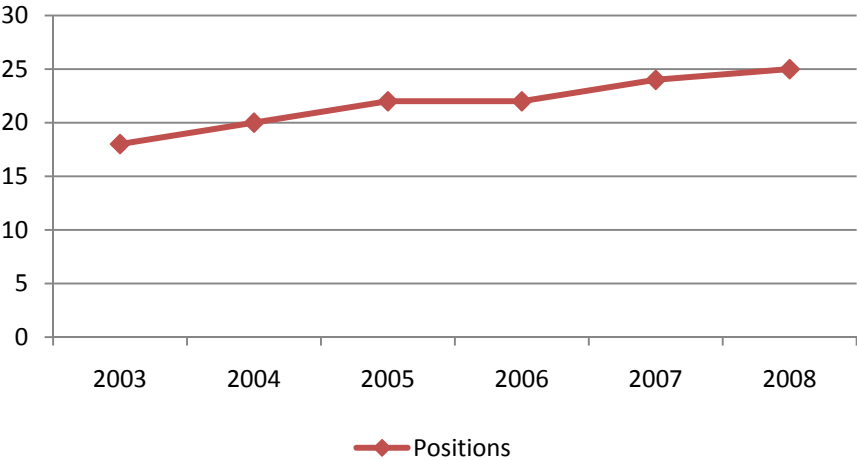
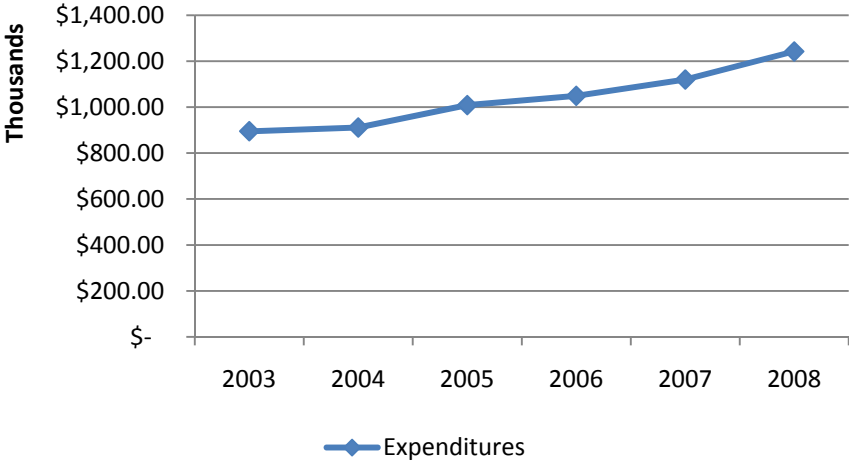
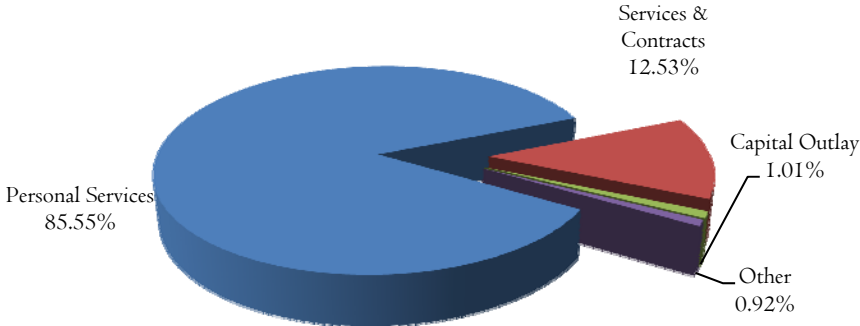
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	1,018,167	1,106,882	946,429	1,134,682	1,141,281	3.11%
Services & Contracts	188,215	166,549	100,888	124,2479	119,759	(28.09)%
Supplies & Materials	21,285	22,120	12,320	22,120	16,500	(25.41)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	15,007	15,770	16,225	25,770	15,770	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Board of Assessors	1,242,674	1,311,321	1,075,861	1,306,821	1,293,310	(1.37)%

General FundBoard of Assessors

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
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	1	1	1	1	1	0.00%
Assessment Coordinator	1	1	1	1	1	0.00%
Chief Appraiser	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	0.00%
Real Property Appraiser	1	1	2	2	2	100.00%
Real Property Appraiser I	3	3	3	3	3	0.00%
Residential Appraisal Supervisor	1	1	1	1	1	0.00%
Residential Land Appraiser	1	1	1	1	1	0.00%
Senior 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%
Total Board of Assessors	24	24	25	25	25	4.17%

General Fund

Board of Assessors



General Fund

Facilities Maintenance

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

Goals (Commission Objectives):

- To paint and replace carpet in 20% of major facilities (Maintain and improve infrastructure as necessary)
- To improve departmental safety efforts (Responsive and effective workforce)
- To perform a minimum of 16 hours of training per month (Responsive and effective workforce)
- To complete all requests within 15 days (Level of service to citizen; Responsive and effective workforce)

General Fund**Facilities Maintenance**

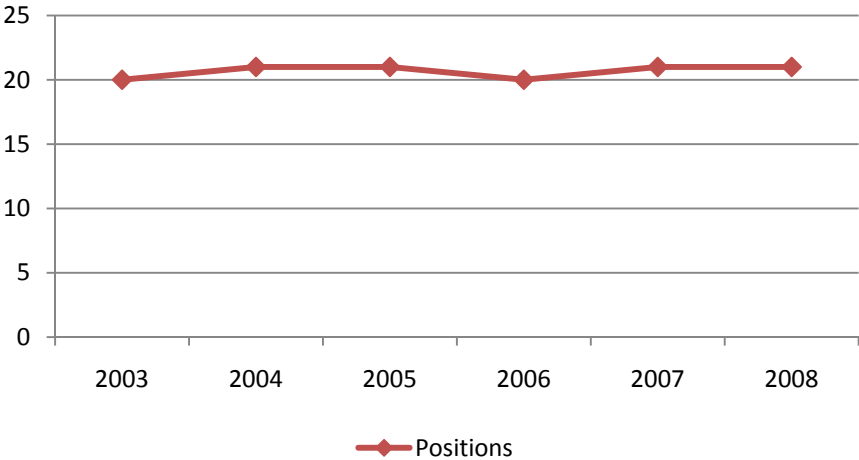
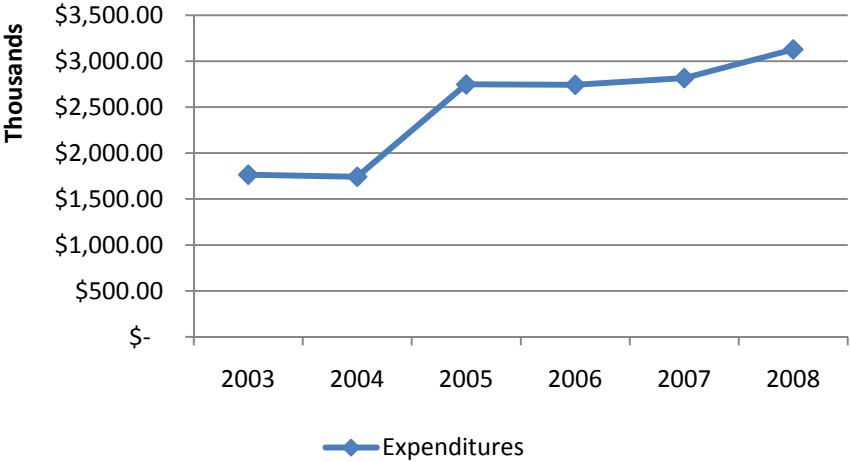
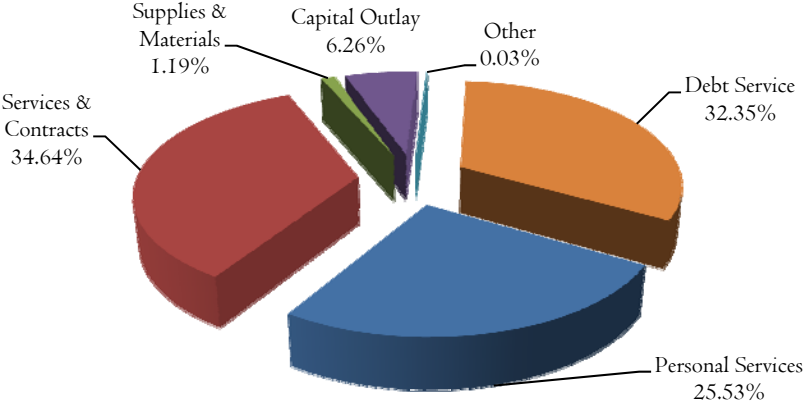
Performance Measures:

	2007	2008	2009 Projected
# of building maintained	50	49	
# of grounds facilities maintained	57	56	
# of work orders received	4,115	4,554	
Average days for completion of work orders	11	9	

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	770,145	780,513	637,160	897,644	907,541	16.27%
Services & Contracts	1,035,145	880,692	888,058	892,736	1,231,198	39.80%
Supplies & Materials	38,504	24,845	23,874	31,557	42,157	69.68%
Capital Outlay	150,656	38,100	2,553	359,200	222,500	483.99%
Statutory	-	-	-	-	-	0.00%
Other	5,801	7,250	4,536	4,250	1,200	(83.45)%
Debt Service	1,128,860	1,150,000	268,963	1,150,000	1,150,000	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Facilities Maintenance	3,129,111	2,881,400	1,825,143	3,335,407	3,554,596	23.36%
Building Maintenance Technician	5	5	5	6	5	0.00%
Custodial Crew Leader	1	1	1	1	1	0.00%
Custodian	9	9	9	12	10	11.11%
Facilities Maintenance Supervisor	1	1	1	1	1	0.00%
Grounds Equipment Operator	3	3	3	3	3	0.00%
Grounds Maintenance Crew leader	1	1	1	1	1	0.00%
Mail Clerk	1	1	1	1	1	0.00%
Total Facilities Maintenance	21	21	21	25	22	4.76%

General Fund

Facilities Maintenance



General FundCounty Engineer

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 (Commission Objectives):

- To perform 10 miles of in house surveying, right of way deed preparation and road design annually (Maintain and improve infrastructure as necessary)
- To review 100% of new subdivision plans within 30 days (Level of service to citizen; Responsive and effective workforce)
- To resurface 15 miles of County-maintained roads through LARP and SPLOST funding (Maintain and improve infrastructure as necessary)
- To complete the Judicial/Administrative Complex and Jail projects (Maintain and improve infrastructure as necessary)

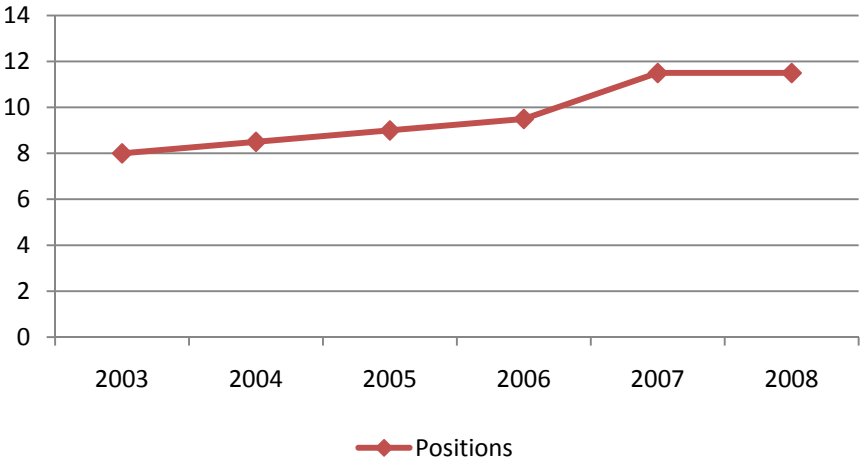
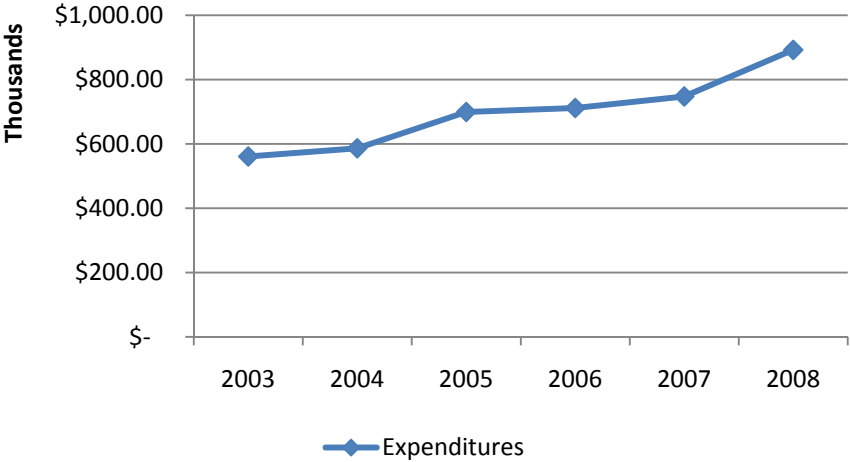
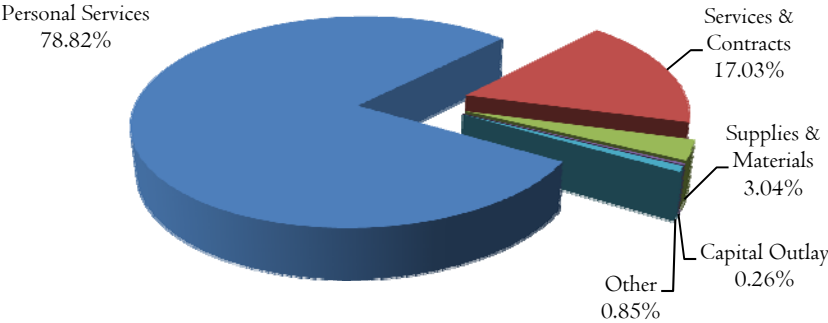
Performance Measures:

	2007	2008	2009 Projected
# of storm water permits issued	32	56	
# of residential subdivisions reviewed	10	14	
# of commercial sites reviewed	48	69	
# of miles of road resurfaced	4.52		
# of miles of conventional paving	2.14	3.5	

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	717,980	748,826	646,672	749,790	758,165	1.25%
Services & Contracts	125,292	138,773	89,727	141,273	163,837	18.06%
Supplies & Materials	19,465	28,700	13,211	23,700	29,200	1.74%
Capital Outlay	12,227	-	-	22,000	2,500	100.00%
Statutory	-	-	-	-	-	0.00%
Other	17,545	9,238	12,054	10,238	8,184	(11.41)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Facilities Maintenance	892,507	925,537	761,663	947,001	960,886	3.82%
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%
Environmental Compliance Manager	0	0	1	1	1	100.00%
Planner	1	1	1	1	1	0.00%
Principal Engineering Inspector	1	1	1	1	1	0.00%
Principal Engineering Technician	2	2	1	1	1	(50.00)%
Road Inspection Technician	1	1	1	1	1	0.00%
Senior Engineering Technician	1	1	1	1	1	0.00%
Stormwater Environmental Technician	1	1	1	1	1	0.00%
Total Engineering	11.5	11.5	11.5	11.5	11.5	0.00%

General Fund

Engineering



General FundContingency

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,564,565	541,542	(45,421)	541,542	593,990	9.68%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Facilities Maintenance	1,564,565	541,541	(45,421)	541,542	593,950	9.68%

General FundSouth Georgia RDC

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	58,910	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total South Georgia RDC	58,910	-	-	-	-	0.00%

General Fund

Superior Court

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.



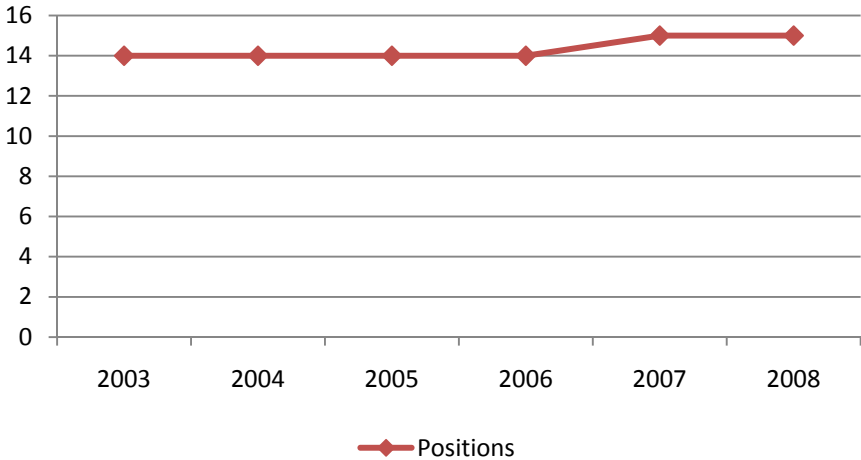
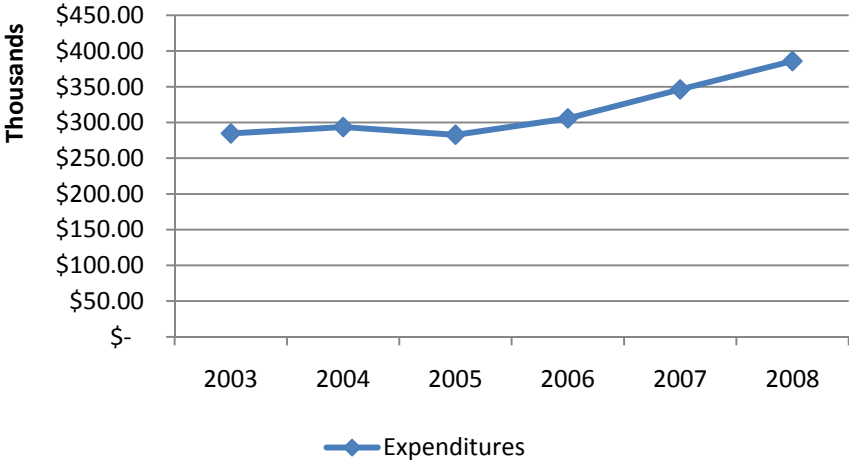
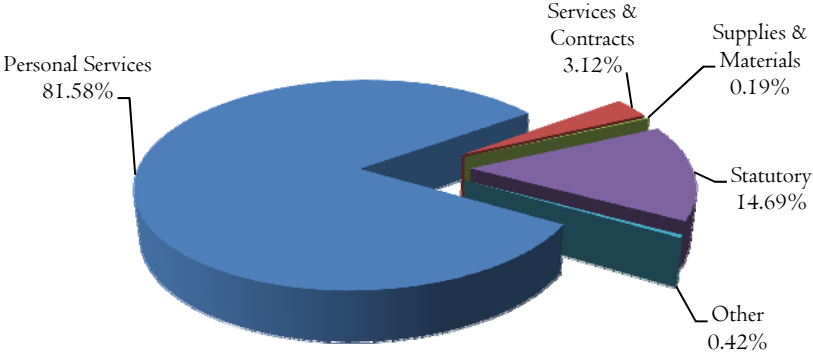
Performance Measures:

	2007	2008	2009 Projected
# of civil cases filed	3,079	3,384	3,000
# of criminal cases filed	4,199	3,579	3,600

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	329,059	314,977	304,400	377,197	337,287	7.08%
Services & Contracts	18,189	14,750	11,424	16,925	12,900	(12.54)%
Supplies & Materials	650	7,400	3,632	8,100	800	(89.19)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	35,505	40,000	34,156	60,750	60,750	51.88%
Other	2,576	6,100	656	6,325	1,725	(71.72)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Superior Court	385,978	383,227	354,269	469,297	413,462	7.89%
Bailiff	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	2	0.00%
Official Court Reporter	5	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	0.00%
Total Superior Court	15	15	15	15	15	0.00%

General Fund

Superior Court



General Fund

Clerk of Court

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 (Commission Objectives):

- To expand the imaging of court documents to all courts (Level of service to citizen)
- To implement a new plat system which will allow citizens to view and print plats from the early 1900's (Level of service to citizen)
- To implement an electronic filing system for traffic citations (Responsive and effective workforce)

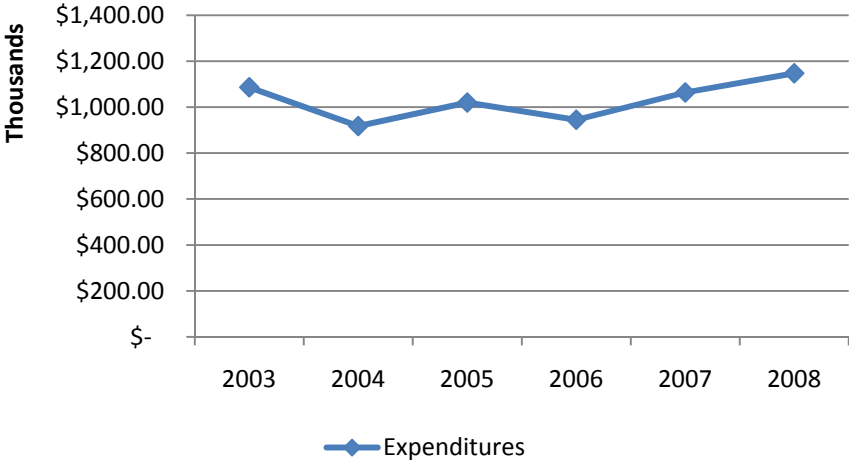
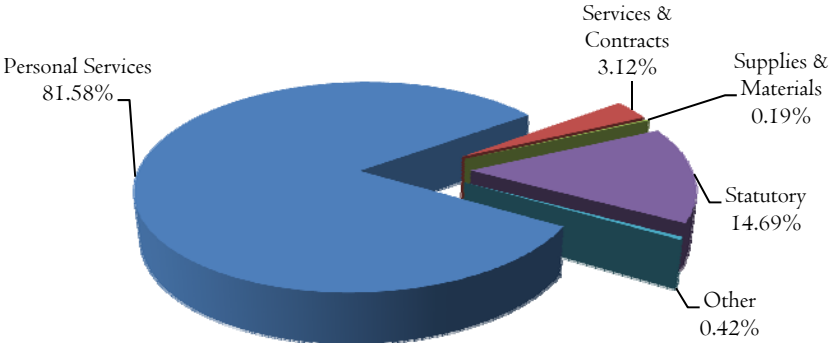
Performance Measures:

	2007	2008	2009 Projected
# of cases filed			
Superior Court – Civil	3,079	3,384	3,000
Superior Court – Criminal	4,199	3,579	3,600
State Court – Civil	1,020	1,282	1,100
State Court – Criminal	20,082	17,262	18,000
Juvenile Court	1,656	1,133	1,200

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	800,381	823,740	719,813	836,009	842,347	2.26%
Services & Contracts	205,478	168,944	105,293	180,925	130,425	(22.80)%
Supplies & Materials	11,935	6,750	8,4104	6,750	6,750	0.00%
Capital Outlay	-	6,000	5,559	6,000	-	(100.00)%
Statutory	120,511	145,000	98,108	145,000	123,600	(14.76)%
Other	9,120	8,171	4,730	8,271	3,850	(52.88)
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Clerk of Court	1,147,425	1,158,605	941,918	1,182,955	1,106,972	(4.46)%
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	3	3	0.00%
Deputy Clerk – Courts	5	5	5	5	5	0.00%
Deputy Clerk – Real Estate	3	3	3	3	3	0.00%
Deputy Clerk – State Court	1	1	1	1	1	0.00%
Part Time Accounting Clerk – State Court	0.5	0.5	0.5	0.5	0.5	0.00%
Senior Deputy Clerk – Child Support	1	1	1	1	1	0.00%
Senior Deputy Clerk – Real Estate	2	2	2	2	2	0.00%
Senior Deputy Clerk – Sate Court	1	1	1	1	1	0.00%
Total Clerk of Court	18.5	18.5	18.5	18.5	18.5	0.00%

General Fund

Clerk of Court



General Fund

District Attorney

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.



	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	15,079	3,000	7,043	3,000	3,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	5,005	-	-	-	-	0.00%
Statutory	460,720	595,891	551,962	620,089	620,089	4.06%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Clerk of Court	480,804	598,891	559,005	623,089	623,089	4.04%

General FundDistrict Court Administrator

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	4,751	4,751	-	4,751	4,751	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total District Court Administrator	4,751	4,751	-	4,751	4,751	0.00%

General Fund

State Court Judge

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

Goals (Commission Objectives):

- To create a work alternative program to complement the work release program, decreasing costs associated with incarceration, increase work-related skills and increase community service work (Level of service to citizen)
- To seek new technologies to move towards a paperless court (Level of service to citizen)

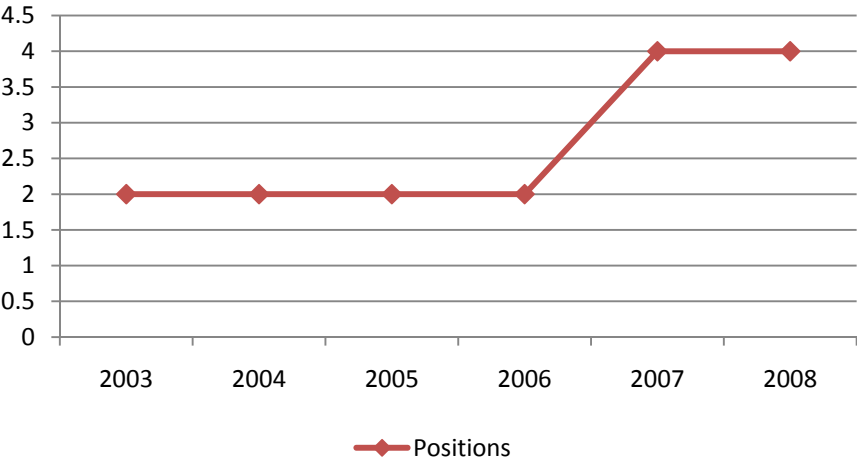
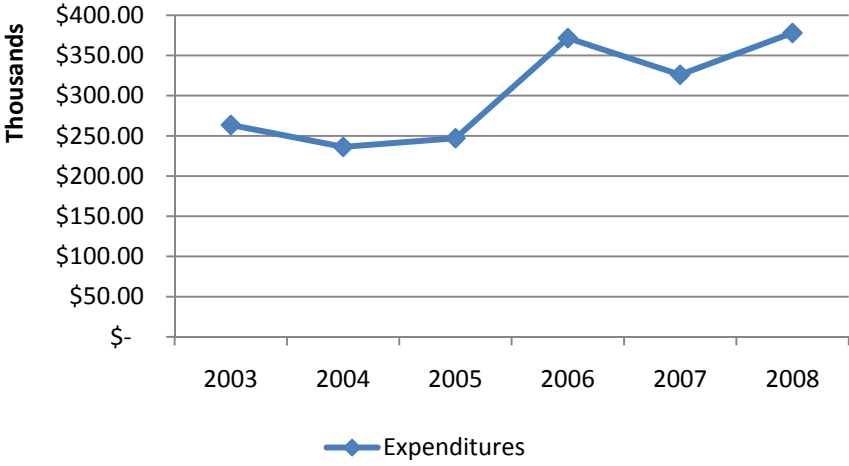
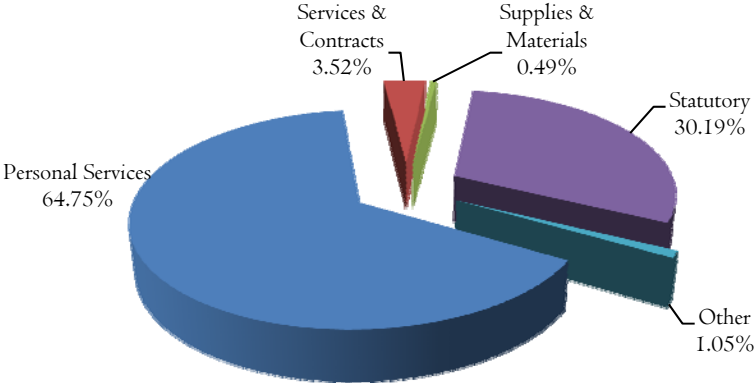
Performance Measures:

	2007	2008	2009 Projected
# of civil filings	1,021	1,282	1,100
# of criminal filings	19,599	17,262	18,000
# of revocation hearings	548		
# of indigent defense appointments made	207		
Indigent costs paid	\$78,433		
Indigent costs recovered	\$39,246		
Community service hours worked	29,916		

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	245,670	282,303	242,642	278,269	278,831	(1.23)%
Services & Contracts	13,276	11,275	10,407	45,275	15,175	34.59%
Supplies & Materials	8,767	1,600	1,423	4,300	2,100	31.25%
Capital Outlay	-	750	-	750	-	0.00%
Statutory	105,759	124,200	105,235	180,000	130,000	4.67%
Other	4,668	5,250	3,523	6,400	4,500	(14.29)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total State Court Judge	378,139	425,378	363,230	514,994	430,606	1.23%
Court Reporter	1	1	1	1	1	0.00%
Judicial Administrative Specialist	1	1	1	1	1	0.00%
Senior Judicial Legal Assistant	1	1	1	1	1	0.00%
State Court Judge	1	1	1	1	1	0.00%
Total State Court Judge	4	4	4	4	4	0.00%

General Fund

State Court Judge



General Fund

Solicitor General

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

Goals (Commission Objectives):

- To provide fair and effective prosecution services for Lowndes County (Level of service to citizen)
- To protect, defend and advocate the rights and interests of victims of crime (Level of service to citizen)

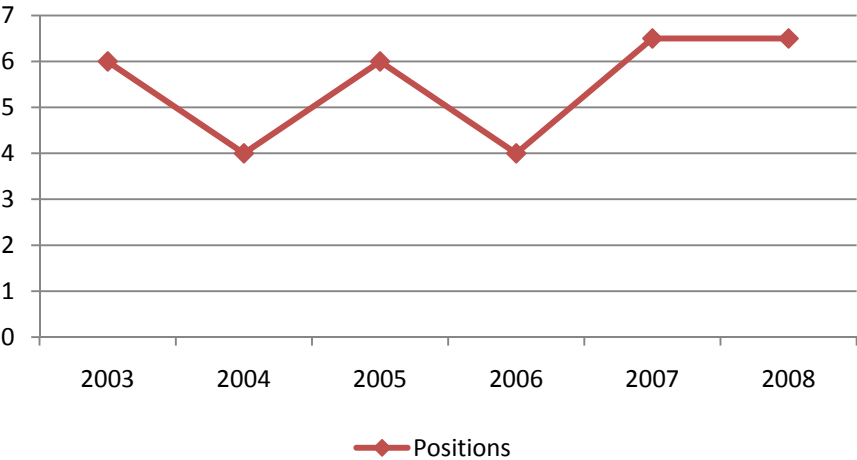
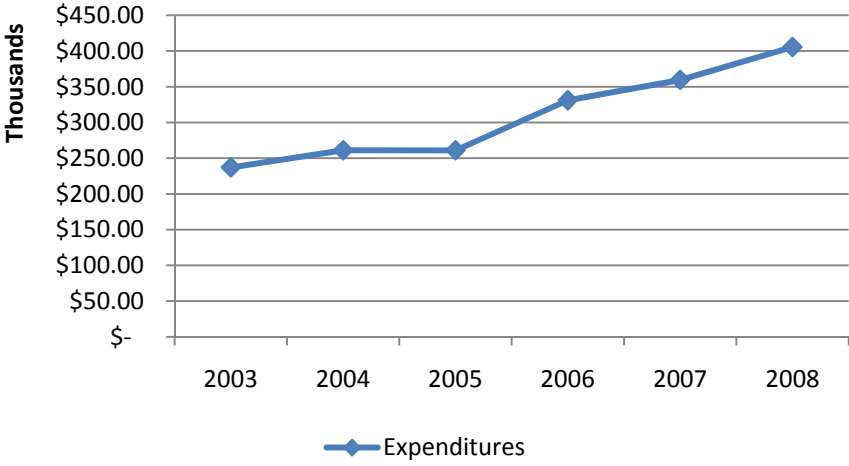
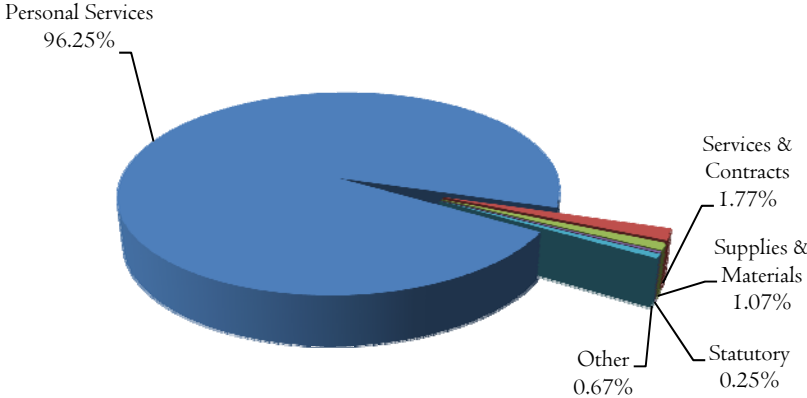
Performance Measures:

	2007	2008	2009 Projected
# of cases set for jury trial	432		
# of cases set for non-jury trial	272		
# of pretrial motion hearings	237		
# of probation revocation hearings	893		
# of interviews with crime victims			
# of pretrial conference with defense attorneys	682		

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	385,476	392,196	325,492	386,433	388,128	(1.04)%
Services & Contracts	9,368	9,450	6,046	11,150	7,125	(24.60)%
Supplies & Materials	5,584	8,000	4,740	7,000	4,300	(46.25)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	1,819	1,000	622	1,000	1,000	0.00%
Other	3,282	4,400	1,432	5,900	2,700	(38.64)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Solicitor General	405,529	415,046	338,331	411,483	403,253	(2.84)%
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	0	0	(100.00)%
Legal Secretary	1	1	1	1	1	0.00%
Senior Legal Secretary	1	1	1	1	1	0.00%
Solicitor General	1	1	1	1	1	0.00%
Total Solicitor General	6.5	6.5	6	6	6	(7.69)%

General Fund

Solicitor General



General FundMagistrate Court

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 (Commission Objectives):

- To implement E-Filing (Level of service to citizen)
- To implement a credit card payment method (Level of service to citizen)

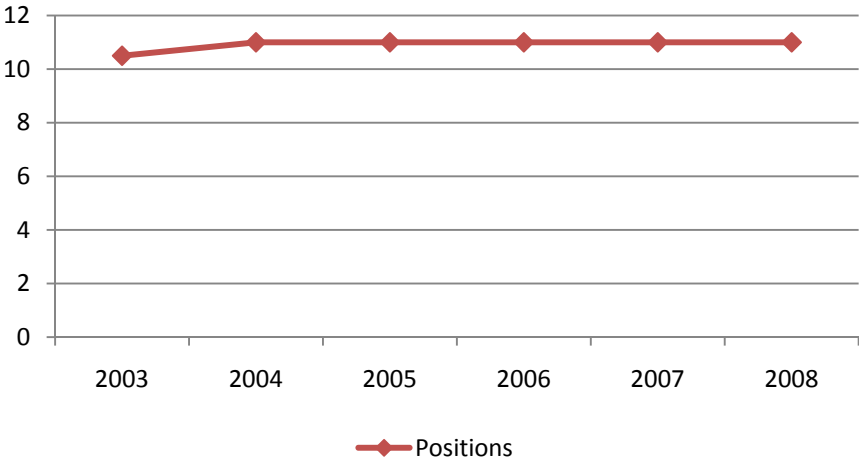
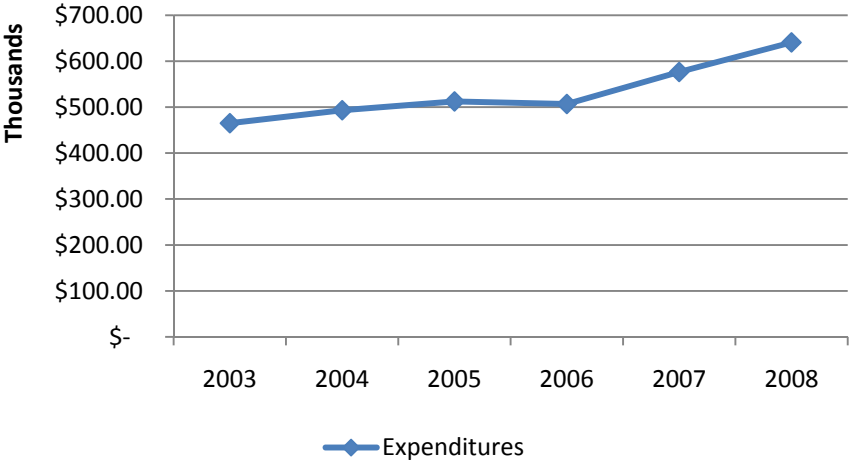
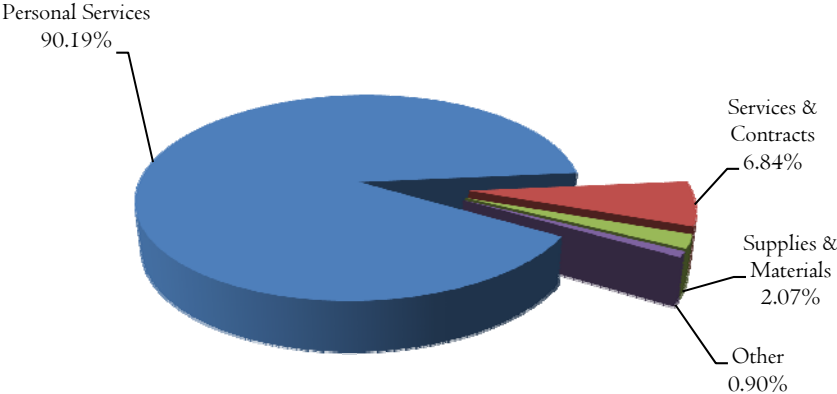
Performance Measures:

	2007	2008	2009 Projected
# of civil cases filed	8,287	8,251	5,278
# of felony warrants issued	3,126	2,580	2,178
# of misdemeanor warrants issued	3,847	2,862	1,968

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	537,342	565,362	491,825	618,954	589,038	4.19%
Services & Contracts	62,296	49,470	35,514	54,670	44,681	(9.68)%
Supplies & Materials	15,267	15,650	14,222	15,850	13,500	(13.74)%
Capital Outlay	19,000	55,000	-	21,000	-	(100.00)%
Statutory	-	-	-	-	-	0.00%
Other	7,068	6,900	4,162	7,400	5,900	(14.49)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Solicitor General	640,972	692,382	545,724	717,874	653,119	(5.67)%
Chief Clerk	1	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	1.5	1.5	50.00%
Deputy Clerk	5	5	5	5	5	0.00%
Magistrate	1	1	1	1.5	1	0.00%
Magistrate Court Clerk	1	1	1	1	1	0.00%
Total Magistrate Court	11	11	11	12	11.5	4.55%

General Fund

Magistrate Court



General Fund

Probate Court

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 (Commission Objectives):

- To reorganize and catalog old court records (Level of service to citizen; Responsive and effective workforce)
- To become 100% automated (Level of service to citizen; Responsive and effective workforce)

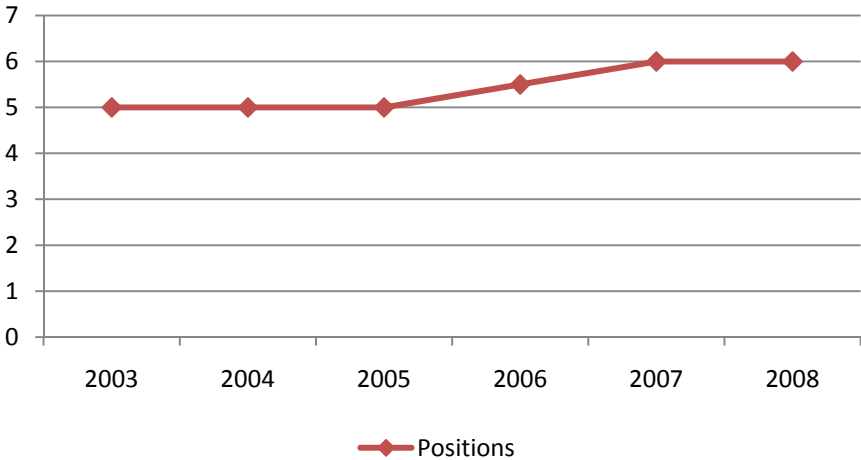
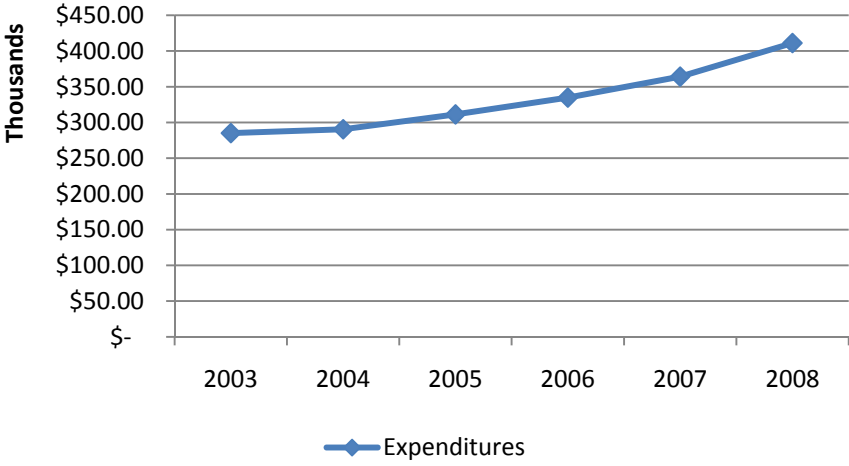
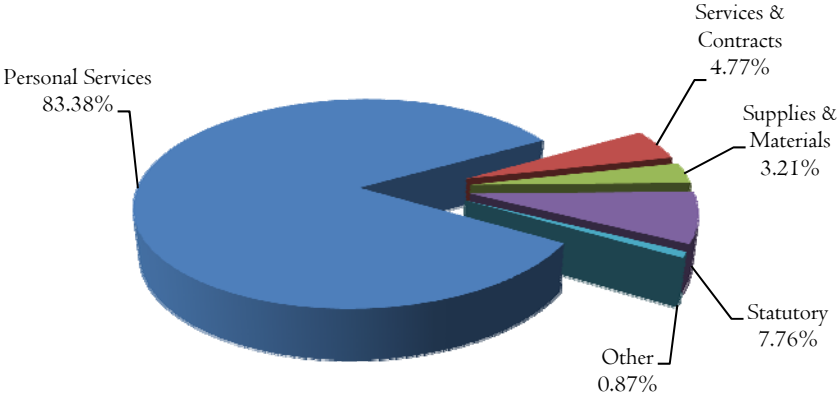
Performance Measures:

	2007	2008	2009 Projected
# of marriage licenses issued	1,016	1,100	1,200
# of wills probated	550	650	800
# of gun permits issued	599	800	1,500

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	344,485	346,441	342,435	349,005	316,897	(8.53)%
Services & Contracts	17,733	31,644	17,682	31,644	18,144	(42.66)%
Supplies & Materials	10,921	4,700	4,366	8,250	12,200	159.57%
Capital Outlay	-	19,400	-	34,000	-	(100.00)%
Statutory	30,497	29,500	25,515	29,500	29,500	0.00%
Other	7,465	9,300	7,586	14,800	3,300	(64.25)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Solicitor General	411,101	440,985	397,584	467,199	380,041	(13.82)%
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%
Total Probate Court	6	6	6	8	6	0.00%

General Fund

Probate Court



General Fund**Juvenile Court**

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

Goals (Commission Objectives):

- To continue to minimize school truancy and bad conduct (Level of service to citizen)
- To develop programs to address gang violence, teen pregnancy and juvenile delinquency (Level of service to citizen)

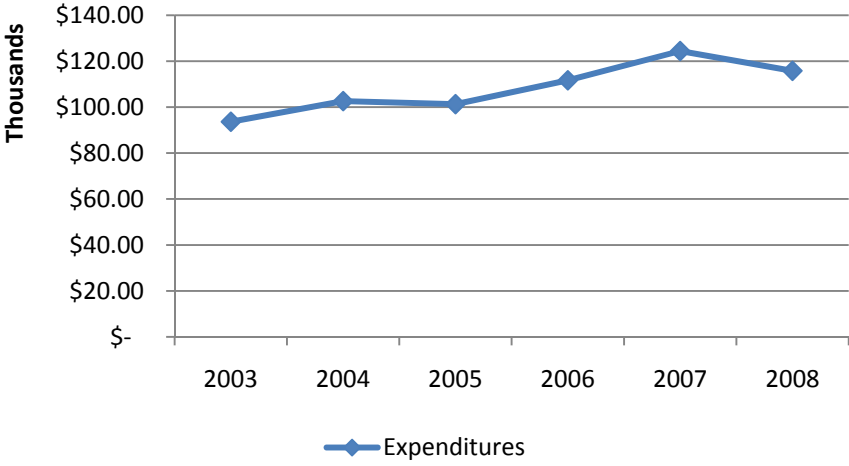
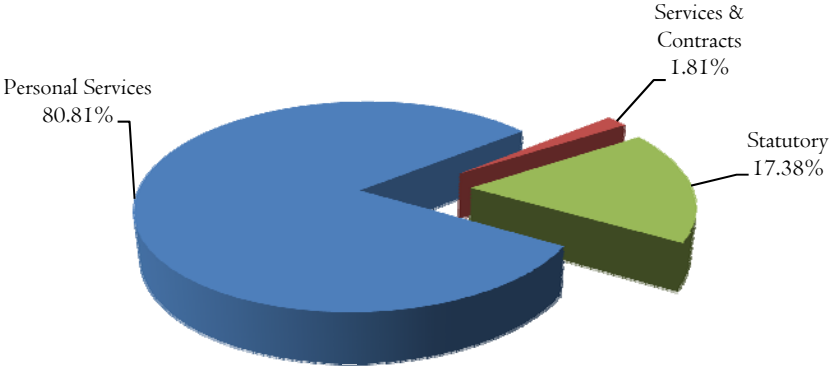
Performance Measures:

	2007	2008	2009 Projected
# of cases received	1,000	1,133	1,000
# of cases disposed of	900	905	900

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	91,206	91,915	80,334	93,021	92,996	1.18%
Services & Contracts	2,340	1,700	1,833	2,080	2,080	22.35%
Supplies & Materials	-	750	-	750	-	(100.00)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	22,279	30,000	17,302	45,000	20,000	(64.52)%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Juvenile Court	115,825	124,365	99,469	140,851	115,076	(7.47)%
Juvenile Court Judge	1	1	1	1	1	0.00%
Juvenile Court Legal Representative	0.5	0.5	0.5	0.5	0.5	0.00%
Total Juvenile Court	1.5	1.5	1.5	1.5	1.5	0.00%

General Fund

Juvenile Court



General Fund

Probation

The Office of Probation accounts for the County’s contribution to the State Probation Office which supports the district.

Goals (Commission Objectives):

- To increase court collections by 10% (Level of service to citizen; Responsive and effective workforce)
- To increase the number of community service hours by 15% (Level of service to citizen)
- To increase probationer employment by 10% (Level of service to citizen)

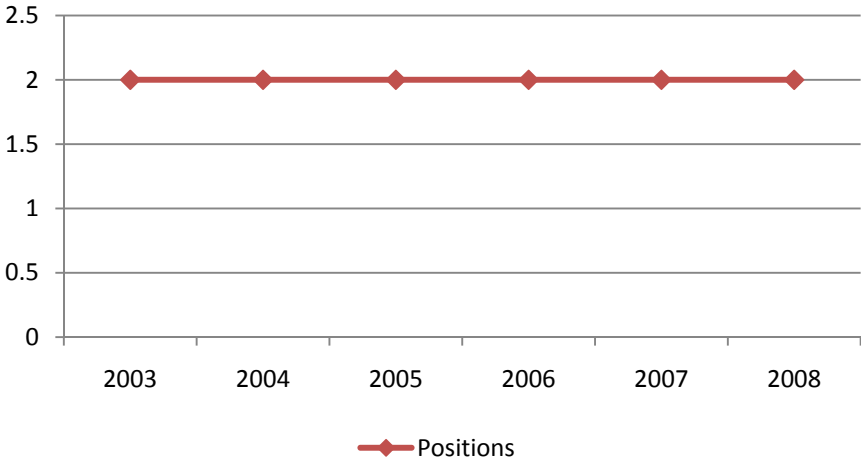
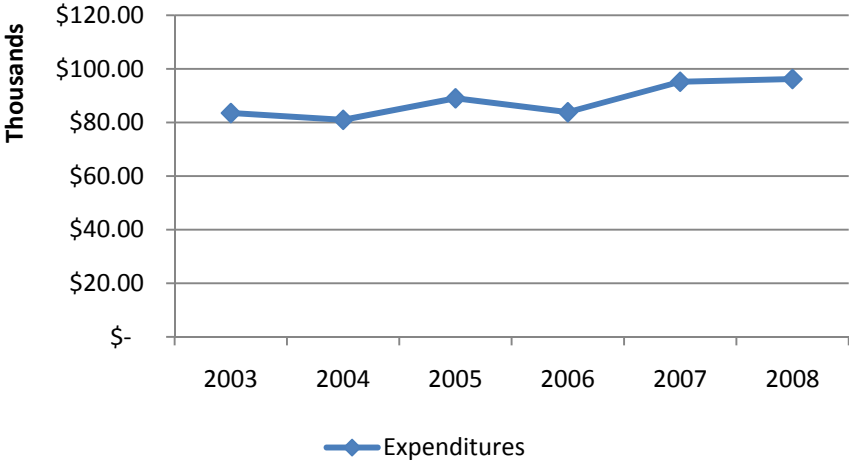
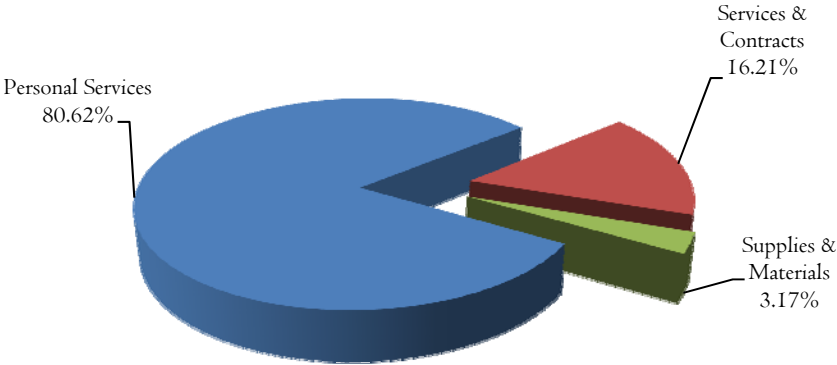
Performance Measures:

	2007	2008	2009 Projected
# of regular felony probationers	1,500	1,520	1,560
# of sex offenders	102	110	115
# of intensive probationers	174	174	174
# of community service hours	46,876	65,143	47,000
Court ordered monies collected	\$1,270,644	\$1,259,747	1,260,000

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	80,199	78,837	63,857	77,352	77,694	(1.45)%
Services & Contracts	7,936	15,229	12,438	15,229	15,621	2.57%
Supplies & Materials	3,610	4,550	3,614	4,750	3,050	(32.97)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	4,467	6,363	-	6,363	3,992	(37.26)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	96,212	104,979	79,909	103,694	100,357	(4.40)%
Administrative Clerk	1	1	1	1	1	0.00%
Probation Officer	1	1	1	1	1	0.00%
Total Probation	2	2	2	2	2	0.00%

General Fund

Probation



General FundCircuit Public Defender

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	200,000	-	0.00%
Other	797,727	800,000	658,822	793,873	793,873	(0.77)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	797,727	800,000	658,822	993,873	793,873	(0.77)%

General Fund

Sheriff

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 (Commission Objectives):

- To ensure officers are well trained in both procedures and safety techniques (Level of service to citizen; Responsive and effective workforce)
- To ensure preparedness in the event of an emergency (Level of service to citizen; Responsive and effective workforce)
- To explore technologies that streamline processes and provide accurate and timely information (Level of service to citizen; Responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
# of physical arrests	10,554		
# of jail inmates booked in/out	10,554		
Average daily population	668		
# of subpoenas served	17,084		
# of jury summons	872		
# of civil papers served	3,443		

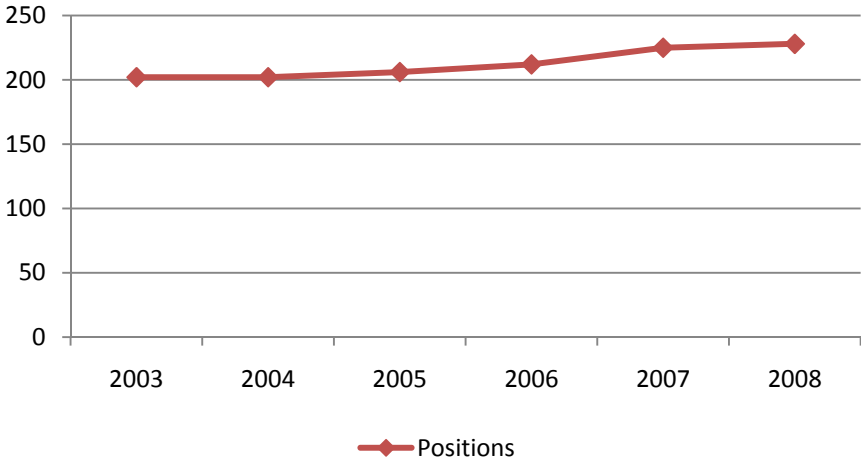
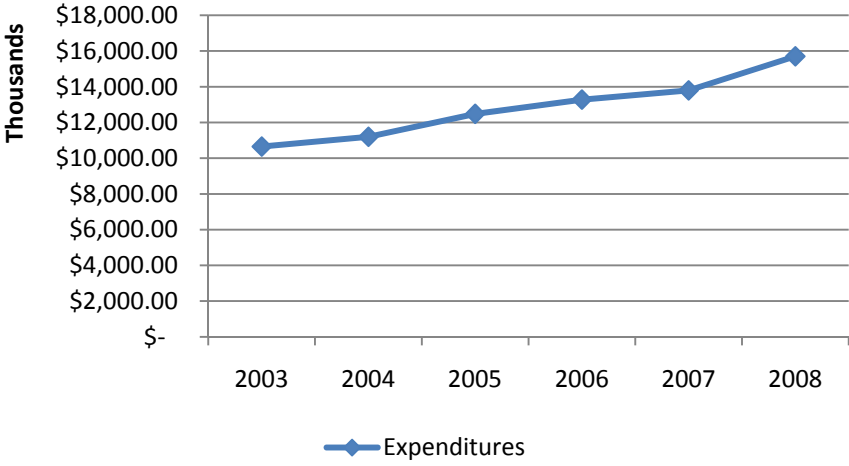
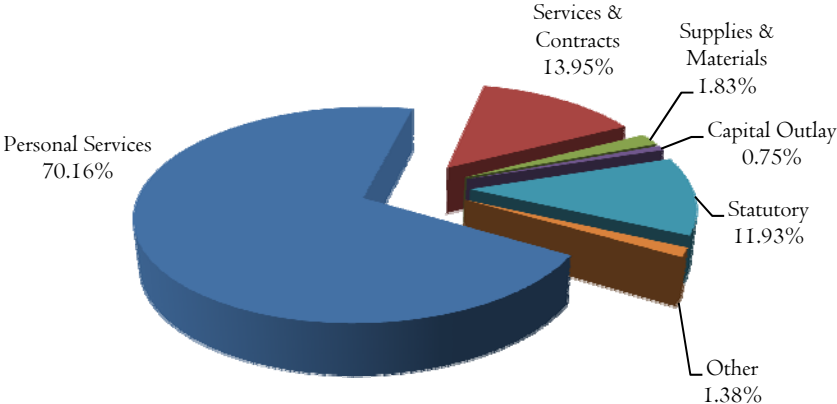
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	10,664,931	11,010,308	9,485,988	12,877,761	11,304,848	2.68%
Services & Contracts	2,302,248	2,301,229	1,906,511	2,387,329	2,247,290	(2.34)%
Supplies & Materials	253,779	254,380	191,375	347,773	295,000	15.97%
Capital Outlay	128,899	50,000	18,217	100,000	121,300	142.60%
Statutory	2,056,280	1,825,000	1,590,946	1,942,000	1,922,000	5.32%
Other	298,864	306,373	111,248	402,373	221,911	(27.57)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	15,705,000	15,747,290	13,304,285	18,057,236	16,112,349	2.32%

General FundSheriff

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Administrative Clerk	12	12	12	12	12	0.00%
Administrative/Booking Clerk	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	0.00%
Captain – Administrator	1	1	1	1	1	0.00%
Captain – Courts	1	1	1	1	1	0.00%
Captain – Investigations	1	1	1	1	1	0.00%
Captain – Jail	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	0	0	0	(100.00)%
Corporal – DARE	1	1	1	1	1	0.00%
Corporal – Jail	4	4	4	4	4	0.00%
Corporal – Patrol	4	4	2	2	2	(50.00)%
Corporal – Resource	1	1	1	1	1	0.00%
Corporal – Transport	0	0	1	1	1	100.00%
Custodian – Jail	1	1	1	1	1	0.00%
DARE Officer	2	2	2	6	4	100.00%
Deputy Sheriff – Courts	16	16	12	24	12	(25.00)%
Deputy Sheriff – Patrol	30	30	32	40	32	6.67%
Deputy Sheriff- Transport	0	0	6	6	6	100.00%
Investigator – Investigations	13	13	12	14	12	(7.69)%
Investigator – Special Operations	11	11	10	10	10	(9.09)%
Jail Operations Officers	61	61	61	81	71	16.39%
Lieutenant – Courts	1	1	1	1	1	0.00%
Lieutenant – Investigations	1	1	1	1	1	0.00%
Lieutenant – Jail	3	3	2	2	2	(33.33)%
Lieutenant – Patrol	5	5	5	5	5	0.00%
Lieutenant – Special Operations	1	1	1	1	1	0.00%
Lieutenant – Training	0	0	1	1	1	100.00%
Maintenance Clerk	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	0.00%
Resource Officer	4	4	6	6	6	50.00%
Senior Maintenance Technician	1	1	1	1	1	0.00%
Sergeant – Courts	1	1	1	1	1	0.00%
Sergeant – DARE	1	1	1	1	1	0.00%
Sergeant – Investigations	2	2	2	2	2	0.00%
Sergeant – Jail	5	5	5	5	5	0.00%
Sergeant – K9	1	1	0	0	0	(100.00)%
Sergeant – Patrol	5	5	5	5	5	0.00%
Sergeant – Resource	1	1	1	1	1	0.00%
Sergeant – Special Operations	1	1	1	1	1	0.00%
Sheriff	1	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 – Jail	5	5	5	5	5	0.00%
Staff Sergeant – Patrol	4	4	4	4	4	0.00%
Staff Sergeant – Special Operations	1	1	1	1	1	0.00%
Staff Sergeant – Training	1	1	0	0	0	(100.00)%
Supply Clerk	0	0	0	1	0	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%
Visitation Clerk	0	0	1	1	1	100.00%
Total Sheriff	228	228	229	276	241	5.70%

General Fund

Sheriff



General FundFire/Rescue

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	648,819	-	-	-	-	0.00%
Services & Contracts	909,202	-	-	-	-	0.00%
Supplies & Materials	388,711	-	-	-	-	0.00%
Capital Outlay	101,567	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	343,059	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Fire/Rescue	2,391,358	-	-	-	-	0.00%
Administrative Assistant	1	-	-	-	-	0.00%
Code Enforcement Officer	1	-	-	-	-	0.00%
Firefighter/EMT	1	-	-	-	-	0.00%
Firefighter/First Responder	7	-	-	-	-	0.00%
Fire Marshall	1	-	-	-	-	0.00%
Fire Services Director	1	-	-	-	-	0.00%
Fire/Code Inspector	1	-	-	-	-	0.00%
Training Officer	1	-	-	-	-	0.00%
Zoning/Code Enforcement Officer	2	-	-	-	-	0.00%
Total Fire/Rescue	16	-	-	-	-	0.00%

General Fund

Animal Control

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 (Commission Objectives):

- To increase efficiency of the adoption process (Level of service to citizen; Responsive and effective workforce)
- To remodel the facility to meet the growing pet population, provide a safe housing area for stray cats and to provide a "get acquainted" room (Level of service to citizen; Maintain and improve infrastructure as necessary)
- To achieve the required certification for all officers (Level of service to citizen; Responsive and effective workforce)

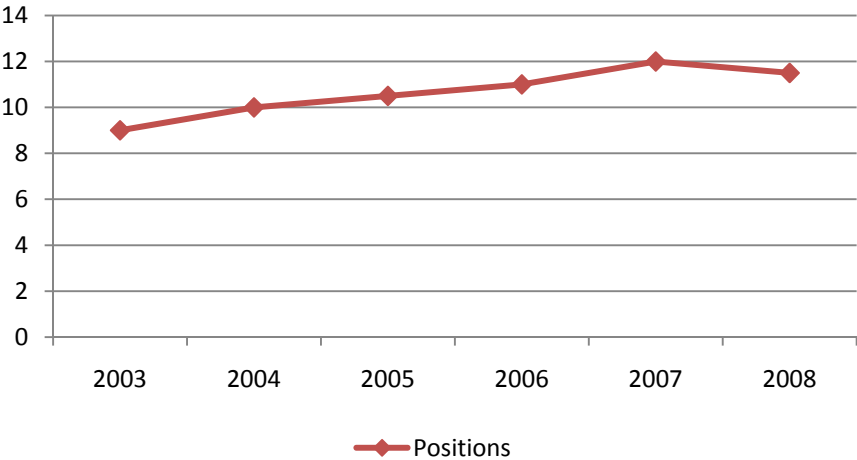
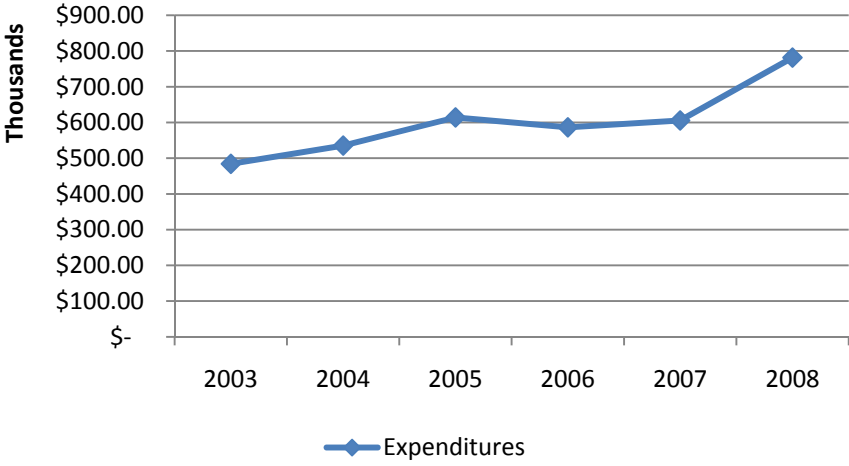
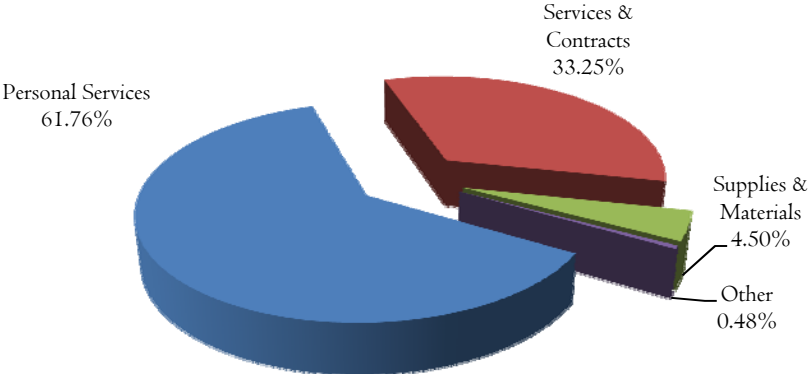
Performance Measures:

	2007	2008	2009 Projected
# of reclamations	388	452	484
# of adoptions	859	989	1,185
# of euthanizations	5,557	6,150	6,739
# of dogs/cats turned in	6,774	7,645	8,438

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	425,617	463,912	397,178	584,115	486,852	4.94%
Services & Contracts	250,297	238,961	222,510	287,483	262,102	9.68%
Supplies & Materials	52,427	39,800	22,905	45,434	35,500	(10.80)%
Capital Outlay	50,300	-	-	161,500	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	3,010	5,110	700	11,960	3,793	(25.77)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	781,651	747,783	643,294	1,090,492	788,247	5.41%
Animal Control Director	1	1	1	1	1	0.00%
Animal Control Officer	5	5	5	5	5	0.00%
Animal Shelter Attendant	5.5	5.5	5.5	6.5	6	9.09%
Veterinarian	0	0	0	1	0	0.00%
Total Animal Control	11.5	11.5	11.5	13.5	12	4.35%

General Fund

Animal Control



General Fund

Emergency Management

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 (Commission Objectives):

- To establish a local Community Emergency Response Team (CERT) and conducting at least 4 training sessions for 100 volunteers (Level of service to citizen)
- To conduct required National Incident Management System (NIMS) training to achieve 100% compliance (Level of service to citizen; Responsive and effective workforce)
- 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 (Level of service to citizen; Responsive and effective workforce)
- To establish a Local Emergency Planning Committee (LEPC) (Level of service to citizen)

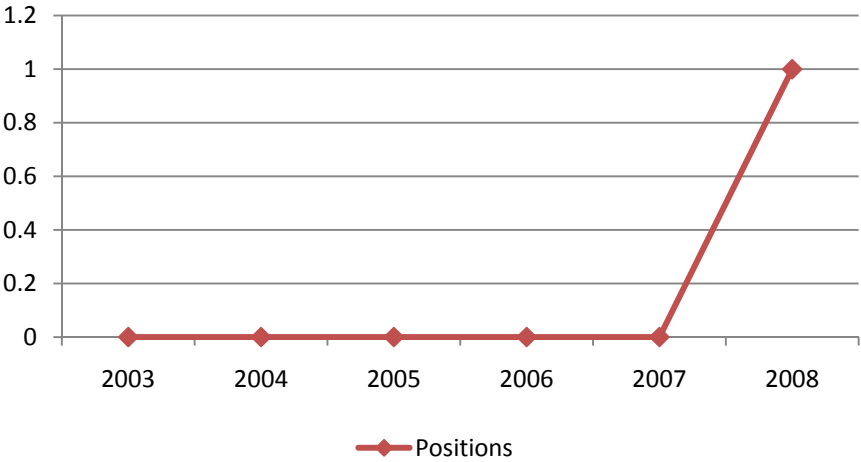
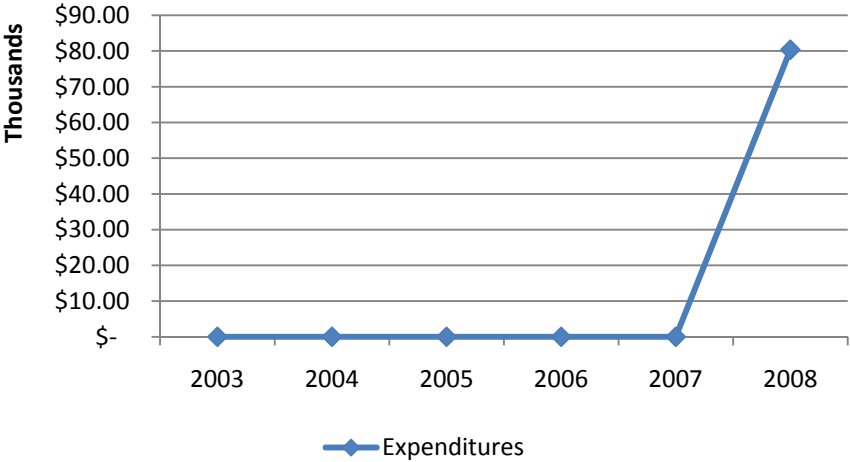
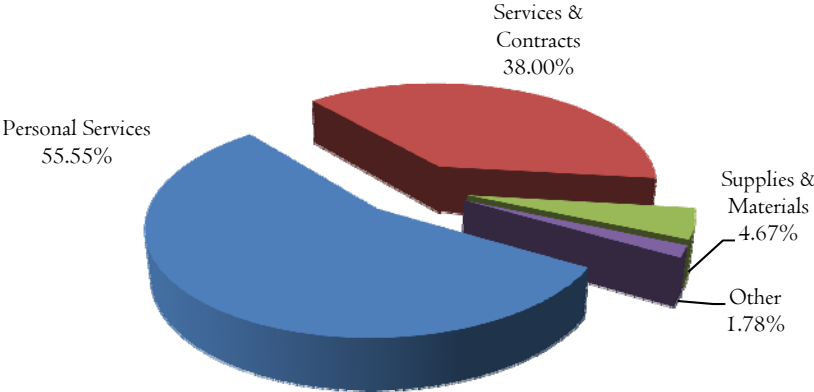
Performance Measures:

	2007	2008	2009 Projected
# of emergency preparedness classes conducted	4	11	9
# of table-top exercises held	1	5	4
# of personnel trained	71	234	193
# of hours of training completed	75	181	86
# of times Code-Red system utilized	-	3	9
# of plan updates	-	17	12
# of new plans	1	5	2

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	63,246	71,513	62,485	73,153	73,153	2.29%
Services & Contracts	7,834	36,972	45,966	418,268	50,040	35.35%
Supplies & Materials	5,115	18,100	13,456	2,950	6,150	(66.02)%
Capital Outlay	-	-	-	35,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	4,185	6,550	1,770	7,850	2,350	(64.12)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	80,381	133,135	123,678	537,221	131,693	(1.08)%
Emergency Management Director	1	1	1	1	1	0.00%

General Fund

Emergency Management



General Fund

Emergency Medical Services

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 (Commission Objectives):

- To establish a regional EMS continuing education/training facility (Level of service to citizen; Responsive and effective workforce)
- To establish a regional EMS Disaster Response Team (Level of service to citizen; Responsive and effective workforce)
- To establish a Comprehensive Community Relations Program (Level of service to citizen)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	75,000	85,000	77,917	140,000	75,000	(11.76)%
Statutory	-	-	-	-	-	0.00%
Other	937,321	991,286	908,679	880,111	880,111	(11.22)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	1,012,321	1,076,286	986,596	1,020,111	955,111	(11.26)%

General FundCoroner

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 (Commission Objectives):

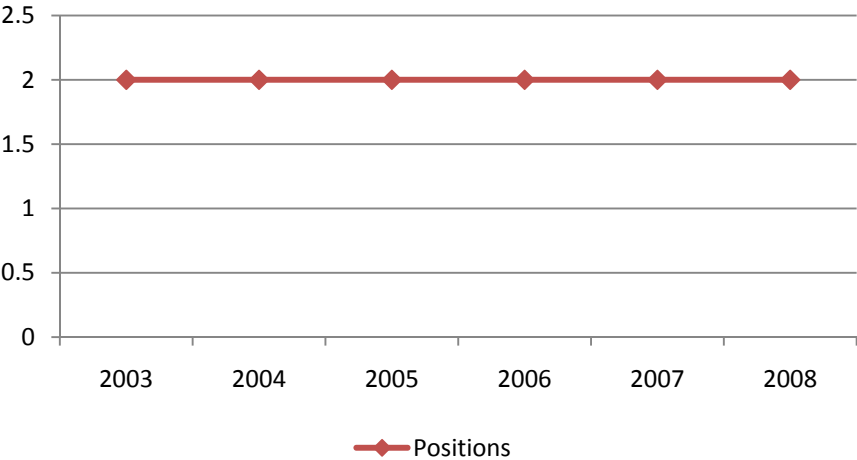
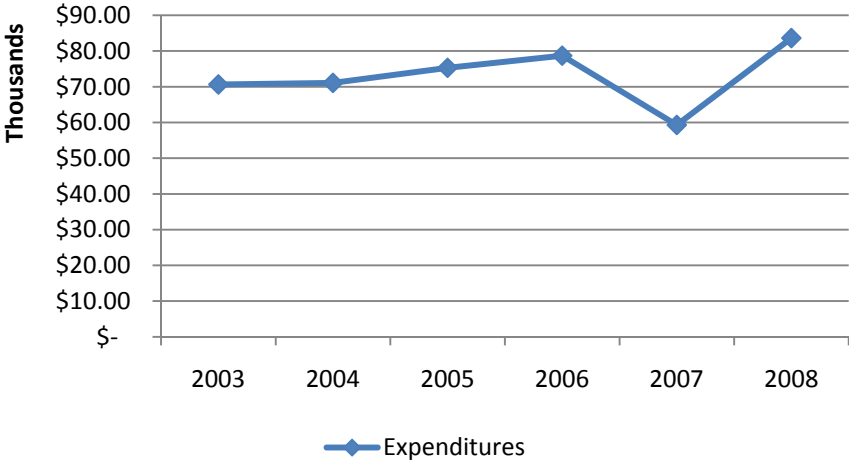
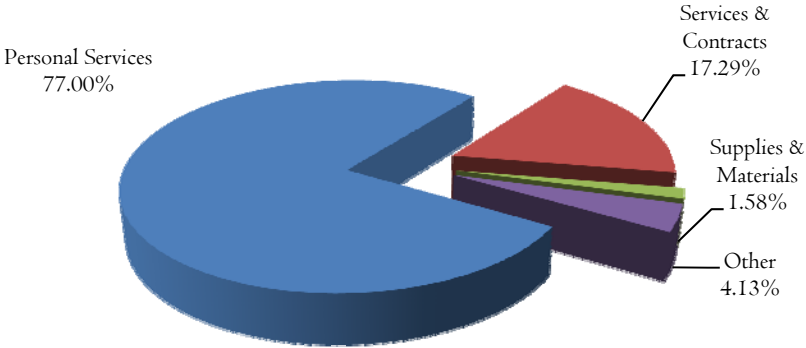
- To ensure staff receives the mandated training annually (Level of service to citizen; Responsive and effective workforce)
- To maintain and organize the records of the Coroner's office (Level of service to citizen)

Performance Measures:

	2007	2008	2009 Projected			
# of deaths						
# of motor vehicle fatalities						
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	55,079	51,632	58,008	66,010	65,898	27.63%
Services & Contracts	22,113	16,800	10,750	16,800	14,800	(11.90)%
Supplies & Materials	302	600	1,004	600	1,350	125.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	6,144	6,814	1,536	6,814	3,537	(48.09)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	83,638	75,846	71,299	90,224	85,585	12.84%
Coroner	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	0.00%
Total Coroner	2	2	2	2	2	0.00%

General Fund

Coroner



General Fund

Public Works - Administration

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 (Commission Objectives):

- To introduce a Public Works website (Level of service to citizen)
- To perform a minimum of 16 hours of training per month (Responsive and effective workforce)
- To reduce citizen complaints from 65% to 50% of work orders (Level of service to citizen; Responsive and effective workforce)
- To complete all requests within 15 days (Level of service to citizen)

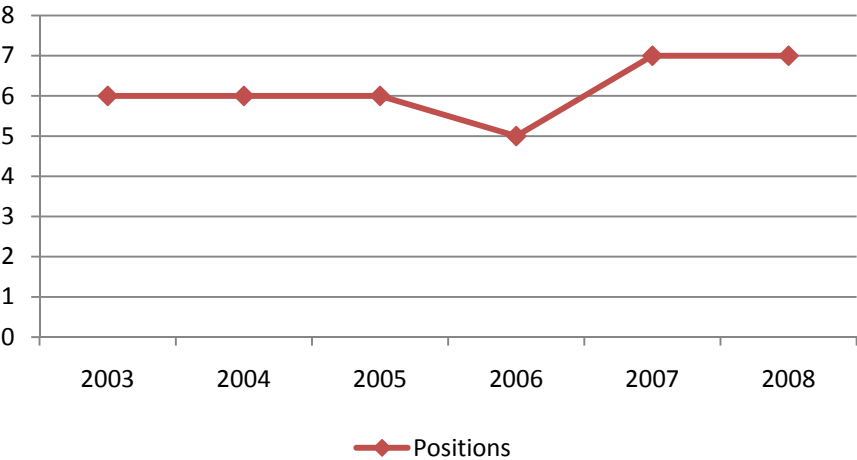
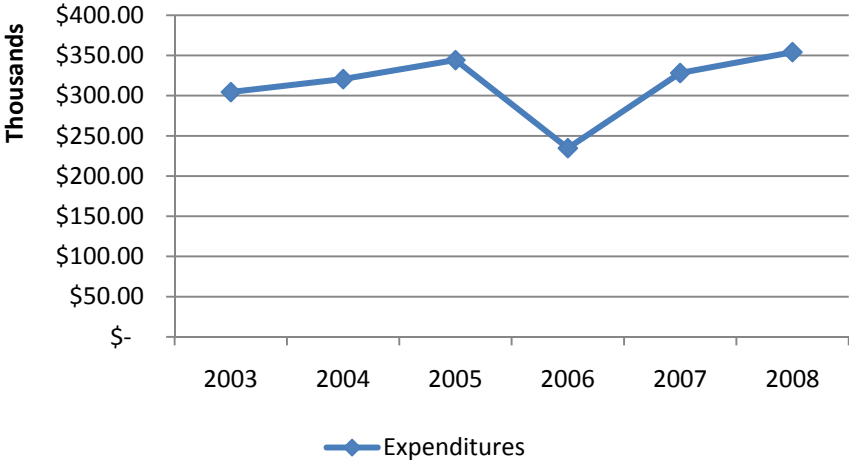
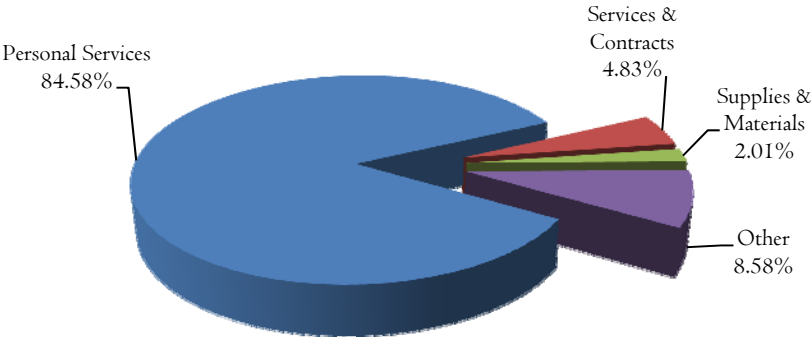
Performance Measures:

	2007	2008	2009 Projected
# of employees managed			
Facilities	20	20	22
Administration	7	6	6
Road Maintenance	29	29	29
Road Construction	13	13	13
Sanitation	16	16	16
Equipment Maintenance	9	9	9

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	293,291	318,070	254,488	305,629	307,882	(3.20)%
Services & Contracts	15,732	17,593	13,915	17,293	17,589	(0.02)%
Supplies & Materials	11,476	7,600	5,232	7,600	7,300	(3.95)%
Capital Outlay	-	-	-	23,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	33,712	48,347	797	49,447	31,230	(35.40)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	354,212	391,610	274,432	402,969	364,001	(7.05)%
Administrative Assistant	0	0	1	1	1	100.00%
Administrative Clerk	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	0.00%
Administrative Supervisor	1	1	0	0	0	(100.00)%
Instrument Technician	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	0.00%
Property Rental Coordinator	1	1	0	0	0	(100.00)%
Public Works Director	1	1	1	1	1	0.00%
Total Public Works - Administration	7	7	6	6	6	(14.29)%

General Fund

Public Works - Administration



General Fund

Road Maintenance

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 (Commission Objectives):

- To perform a minimum of 16 hours of training per month (Responsive and effective workforce)
- To reduce citizen complaints from 65% to 50% of work orders (Level of service to citizen; Responsive and effective workforce)
- To complete all requests within 15 days (Level of service to citizen)
- To clip 5 miles of shoulders monthly (Level of service to citizen)
- To prepare 5 miles of road for paving annually (Level of service to citizen; Responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
# of potholes repaired	15	142	160
Average days to repair	2	1	1
# of miles mowed	307.85	328.62	350
% of			
Road Construction	13	13	13
Sanitation	16	16	16
Equipment Maintenance	9	9	9

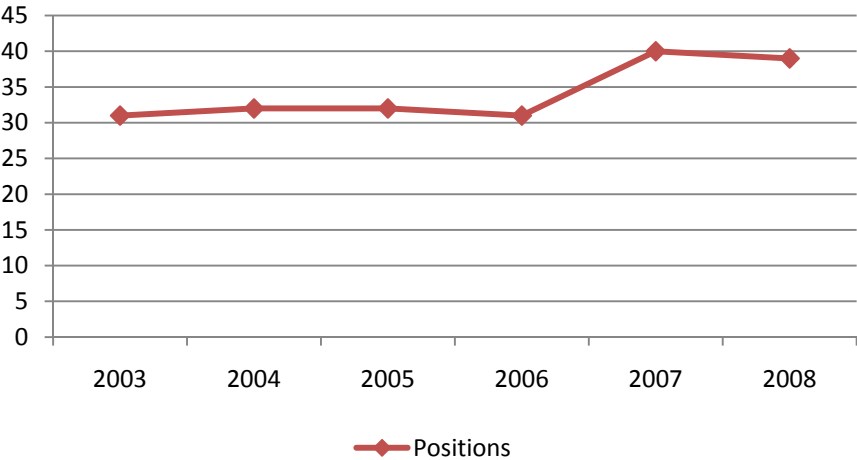
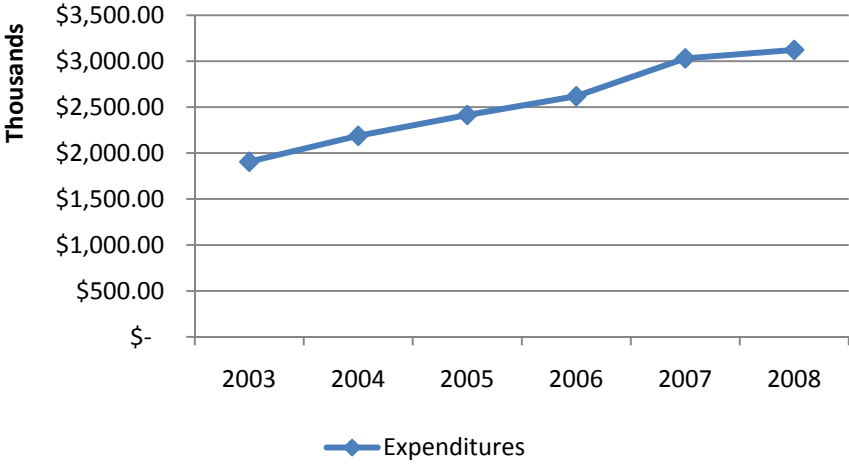
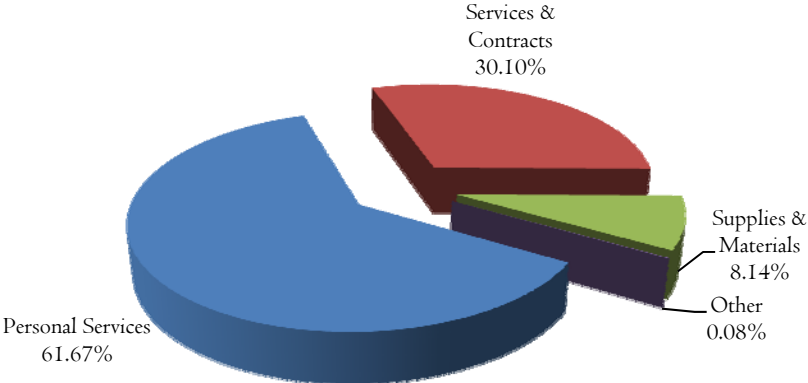
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	1,570,596	1,814,513	1,437,616	1,749,825	1,761,648	(2.91)%
Services & Contracts	1,133,027	898,416	771,549	878,416	859,799	(4.30)%
Supplies & Materials	418,346	259,877	771,549	293,099	232,610	(10.49)%
Capital Outlay	-	-	-	23,000	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,916	1,840	2,213	2,740	2,384	29.57%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	3,123,884	2,974,646	2,597,056	3,245,430	2,866,441	(3.64)%

General FundRoad Maintenance

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Ditching Crew Supervisor	2	2	2	2	2	0.00%
Grading Supervisor	1	1	1	1	1	0.00%
Heavy Equipment Operator	5	5	5	5	5	0.00%
Motorgrader Operator	8	8	8	8	8	0.00%
Mowing Equipment Operator	3	3	3	3	3	0.00%
Right of Way Supervisor	1	1	1	1	1	0.00%
Road Maintenance Crew leader	1	1	1	1	1	0.00%
Road Maintenance Worker (Roads)	4	4	4	4	4	0.00%
Road Maintenance Worker (Patching)	3	3	3	3	3	0.00%
Road Superintendent	1	1	1	1	1	0.00%
Sign Supervisor	1	1	1	1	1	0.00%
Senior Heavy Equipment Operator	4	4	4	4	4	0.00%
Senior Sign Maintenance Worker	1	1	1	1	1	0.00%
Truck Driver	4	4	4	4	4	0.00%
Total Road Maintenance	39	39	39	39	39	0.00%

General Fund

Road Maintenance



General Fund

Road Construction

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 (Commission Objectives):

- To perform a minimum of 16 hours of training per month (Responsive and effective workforce)
- To reduce citizen complaints from 65% to 50% of work orders (Level of service to citizen; Responsive and effective workforce)
- To complete all requests within 15 days (Level of service to citizen)

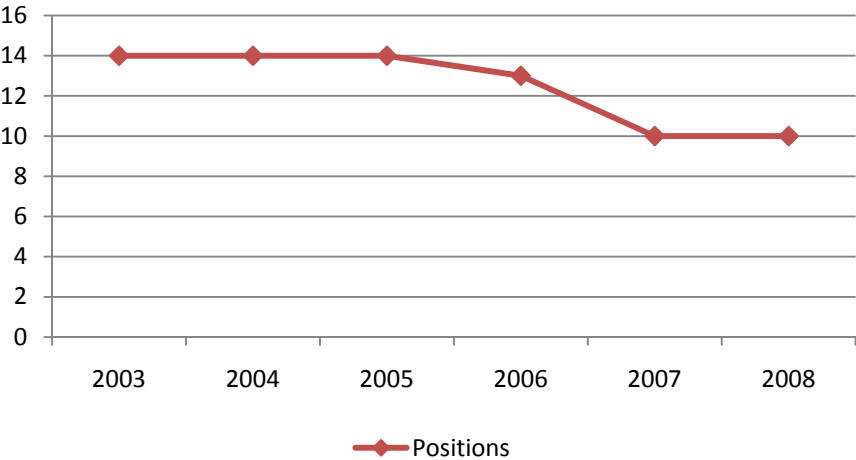
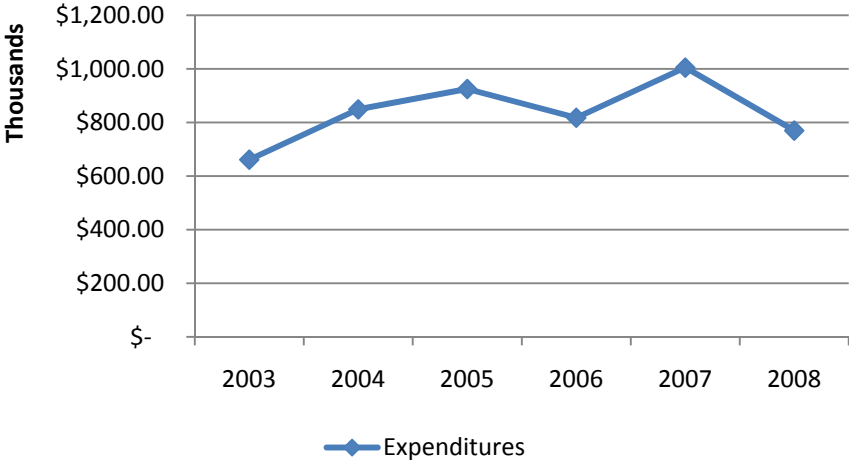
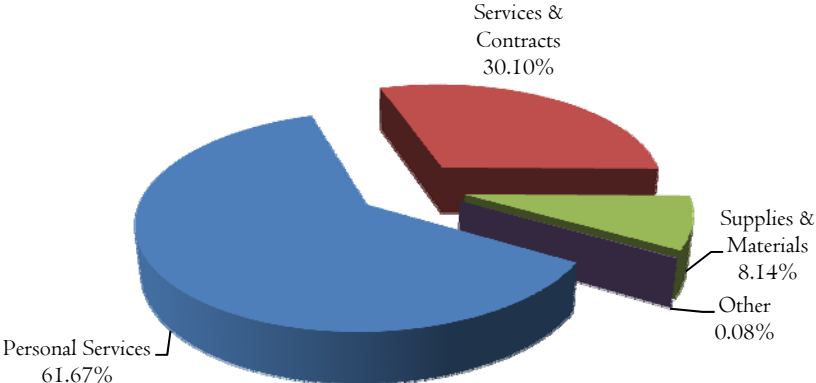
Performance Measures:

	2007	2008	2009 Projected
# of new paving miles	8		

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	427,731	437,858	387,776	437,724	441,494	0.83%
Services & Contracts	298,166	314,329	252,172	314,329	312,572	(0.56)%
Supplies & Materials	11,651	9,157	9,922	10,157	10,157	10.92%
Capital Outlay	30,821	-	3,800	168,100	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,218	720	543	1,720	1,000	38.89%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Probation	769,587	762,064	654,213	932,030	765,223	0.41%
Construction Supervisor	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	3	3	3	0.00%
Material Transportation Crew leader	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	0.00%
Total Road Construction	10	10	10	10	10	0.00%

General Fund

Road Construction



General FundIntersection Lighting

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

Goals (Commission Objectives):

- To reduce citizen complaints from 65% to 50% of work orders (Level of service to citizen; Responsive and effective workforce)
- To complete all requests within 15 days (Level of service to citizen)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	129,331	147,200	214,779	151,200	151,200	2.72%
Supplies & Materials	833	3,000	68	7,500	5,000	66.67%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Intersection Lighting	130,224	150,200	214,847	158,700	156,200	3.99%

General FundMosquito Control

The Division of Mosquito Control is responsible for the education of citizens as well as the 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, the division was moved to the Special Services Fund.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	652	-	-	-	-	0.00%
Services & Contracts	44,032	-	-	-	-	0.00%
Supplies & Materials	25,973	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Mosquito Control	70,657	-	-	-	-	0.00%

General FundFeed the Elderly

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	24,191	24,000	20,066	24,000	24,000	0.00%
Supplies & Materials	324	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	198	-	254	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Mosquito Control	24,713	24,000	20,320	24,000	24,000	0.00%

General FundThe Haven

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 received additional funding through the Victim/Witness Fund.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	4,583	50,000	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Mosquito Control	5,000	5,000	4,583	50,000	-	(100.00)%

General Fund

Mental Health

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	98,002	120,000	100,000	(5.93)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Mosquito Control	106,300	106,300	98,002	120,000	100,000	(5.93)%

General FundPublic Health

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	4,149	5,000	4,421	5,000	5,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	361,440	360,000	330,475	360,000	360,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Public Health	365,589	365,000	334,896	365,000	365,000	0.00%

General FundExtension Service

The Extension Service Division accounts for the funding provided to the State agency which provides agricultural services, testing services and administers the local 4H program in schools.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	144,889	166,705	131,913	178,102	188,472	13.06%
Supplies & Materials	6,793	3,000	1,310	5,720	3,500	16.67%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	3,159	2,900	1,798	3,490	2,290	(21.03)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Extension Service	154,841	172,605	135,021	187,292	194,262	12.55%

General FundFamily Services

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	124,500	124,500	114,125	124,500	124,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Family Services	124,500	124,500	114,125	124,500	124,500	0.00%

General FundParks and Recreation

The Division of Parks and Recreation accounted for the costs to operate the Valdosta-Lowndes County Recreation, Parks and Current Affairs Department, which provided county-wide parks and recreation services. In July 2008, the Valdosta-Lowndes County Parks and Recreation Authority was formed to operate the parks and recreation programs. The authority receives a dedicated millage and is responsible for all aspects of the program.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	3,090,000	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Parks and Recreation	3,090,000	-	-	-	-	0.00%

General FundChamber of Commerce

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 within Lowndes County.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	22,500	27,500	25,208	32,000	27,500	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Chamber of Commerce	22,500	27,500	25,208	32,000	27,500	0.00%

General FundLibrary

The Library Division accounts for the County's contributions to the operations of the South Georgia Regional Library System's branches within Lowndes County. The libraries include the main library branch, Hahira, Southside and Lake Park. Branches in Lanier and Echols counties are a part of the library system but are not included in the funding provided by Lowndes County.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	23	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,023,700	1,528,648	1,001,077	1,252,800	1,000,000	(34.58)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Library	1,023,700	1,528,648	1,001,100	1,252,800	1,000,000	(34.58)%

General Fund

Moody Support Group

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	105,000	105,000	105,000	105,000	75,000	(28.57)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Moody Support Group	105,000	105,000	105,000	105,000	75,000	(28.57)%

General FundHistorical Society

The Historical Society Division accounts for the County's contributions towards 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 included allocation to the Heritage Foundation. These divisions were separated in fiscal year 2009.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	20,000	18,333	20,000	10,000	(50.00)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Historical Society	25,000	20,000	18,333	20,000	10,000	(50.00)%

General FundSouthside Recreation

The Southside Recreation Division accounts for the County's contributions towards the operations of the program, located on South Oak Street, which targets at-risk youth. Prior year budgets included allocation to the QUOLA program. These divisions were separated in fiscal year 2009.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	13,750	15,000	10,000	(33.33)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Southside Recreation	15,000	15,000	13,750	15,000	10,000	(33.33)%

General FundBoys & Girls Club

The Boys and Girls Club Division accounts for the County's contributions towards the operations of the Boys and Girls Club of Valdosta which provides after school care and youth sports activities to the children in Lowndes County.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	25,000	22,917	26,335	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Boys & Girls Club	50,000	25,000	22,917	26,335	-	(100.00)%

General FundChildren's Advocacy Center

The Children's Advocacy Center Division accounts for the County's contributions towards the operations of the Children's Advocacy Center. The program serves children who are victims of any type of abuse.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	22,917	50,000	25,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Children's Advocacy Center	-	25,000	22,917	50,000	25,000	0.00%

General FundHeritage Foundation

The Heritage Foundation Division accounts for the County's contributions towards the operations of the Valdosta Heritage Foundation. Previously the 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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	4,583	25,000	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Heritage Foundation	-	5,000	4,583	25,000	-	(100.00)%

General Fund

QUOLA

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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	4,583	5,000	2,500	(50.00)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total QUOLA	-	5,000	4,583	5,000	2,500	(50.00)%

General Fund

Board of Equalization

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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	32,862	20,000	19,352	20,000	20,000	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Board of Equalization	32,862	20,000	19,352	20,000	20,000	0.00%

General FundCounty Planner

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 these 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.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	56,617	-	-	-	-	0.00%
Services & Contracts	3,018	-	-	-	-	0.00%
Supplies & Materials	1,248	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	663	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total County Planner	61,547	-	-	-	-	0.00%

General FundPlanning Commission

The Planning Commission Division accounts for the additional services provided to the County Planner by the staff at the South Georgia Regional Commission and the operations of the Greater Lowndes Planning Commission. The GLPC examines requests for variances, special exceptions and zoning changes and makes a recommendation to the County Commission. For fiscal year, 2009, this division was moved to the Special Services Fund.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	83,110	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Planning Commission	83,110	-	-	-	-	0.00%

General FundVALOR/GIS

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 at the South Georgia Regional Commission and also have an extensive mapping site as well. For fiscal year 2009, this division was moved to the Special Services Fund.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	206,939	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total VALOR/GIS	206,939	-	-	-	-	0.00%

General FundZoning

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	157,733	-	-	-	-	0.00%
Services & Contracts	13,213	-	-	-	-	0.00%
Supplies & Materials	7,716	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,015	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Zoning	179,677	-	-	-	-	0.00%

General Fund

Other Financing Uses

Other Financing Uses accounts for any operating transfers made from the General Fund to other funds.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 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 Uses	110,240	10,859	-	10,859	3,200	(70.53)%
Total Other Financing Uses	110,240	10,859	-	10,859	3,200	(70.53)%

Keep Lowndes Valdosta BeautifulFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	50.0	50.0	46.3	50.0	50.0	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	2.1	-	0.7	-	-	0.00%
Miscellaneous	2.0	-	0.2	-	-	0.00%
Total Revenues	54.1	50.0	47.3	50.0	50.0	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	62.2	63.5	52.4	64.5	61.9	(2.54)%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	62.2	63.5	52.4	64.5	61.9	(2.54)%
Excess (Deficit) of Revenues Over Expenditures	(8.1)	(13.5)	(5.1)	(14.5)	(11.9)	(11.85)%
Other Financing Sources & Uses						
Surplus Sales	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(8.1)	(13.5)	(5.1)	(14.5)	(11.9)	(11.85)%
Beginning Fund Balance	114.2	106.1	106.1	92.6	92.6	(12.72)%
Ending Fund Balance	106.1	92.6	101.0	78.1	80.7	(12.85)%

Keep Lowndes Valdosta Beautiful

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 to fund projects.

Goals (Commission Objectives):

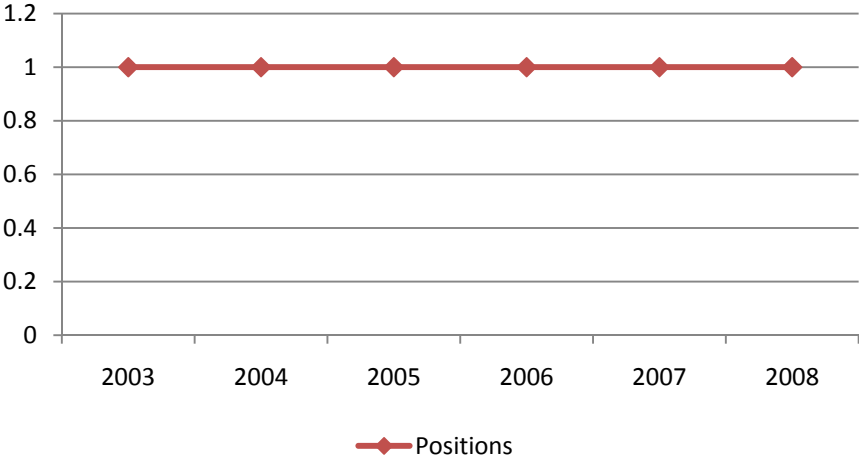
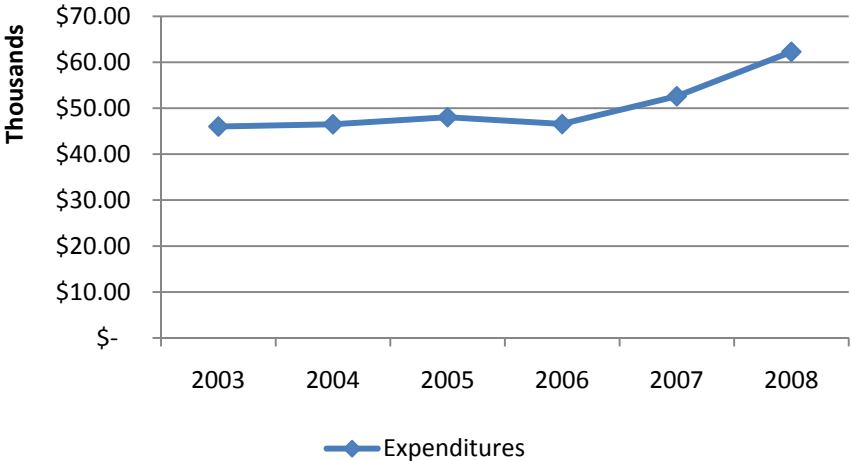
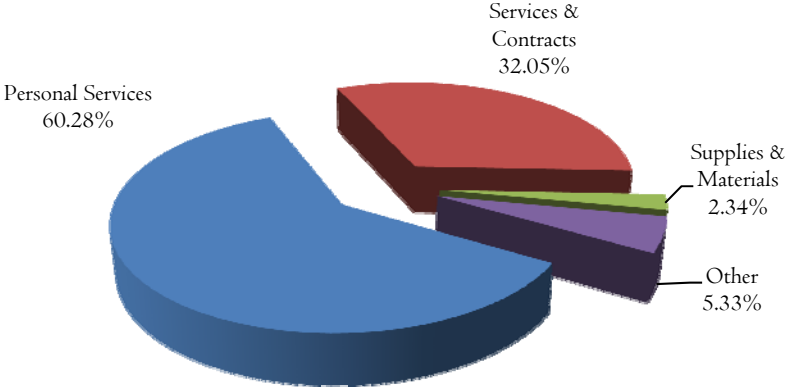
- To continue to implement the Governor’s Clean Community Challenge (Level of service to citizen)
- To increase organization participation on cleanup projects (Level of service to citizen)
- To add at least five participants to the Adopt-A-Road/Street project (Level of service to citizen)

Performance Measures:

	2007	2008	2009 Projected
# of Christmas trees collected (Bring One for the Chipper)	1,245	850	918
# of tons of trash collected (Great American Cleanup)	16.6	20.1	47.9
# of participants (Great American Cleanup)		2,567	893
# of tons of trash collected (Make-A-Difference Day)	26.74	22.06	25.00
# of tons of trash collected (Rivers Alive)	4.22	5.52	1
# of students seen (Magic of Recycling)	4,000+	4,000	4,000
# of tons of electronics collected (Electronics Recycling)	18.0	13.68	16.7

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	36,879	36,376	33,287	37,324	37,313	2.58%
Services & Contracts	12,176	20,340	13,946	20,340	19,840	(2.46)%
Supplies & Materials	3,430	2,500	1,007	2,500	1,450	(42.00)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	9,804	4,300	4,126	4,300	3,300	(23.26)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Keep Lowndes Valdosta Beautiful	62,289	63,516	52,366	64,464	61,903	(2.54)%
Executive Director	1	1	1	1	1	0.00%

Keep Lowndes Valdosta Beautiful



CommissaryFinancial Plan (in thousands)

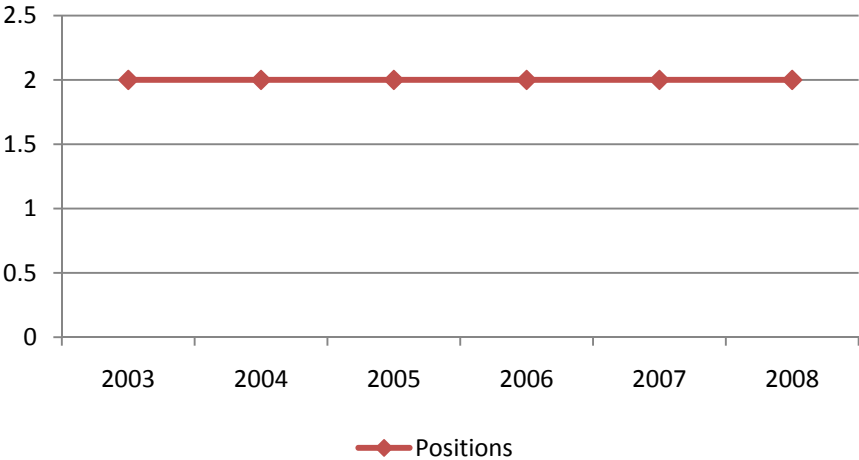
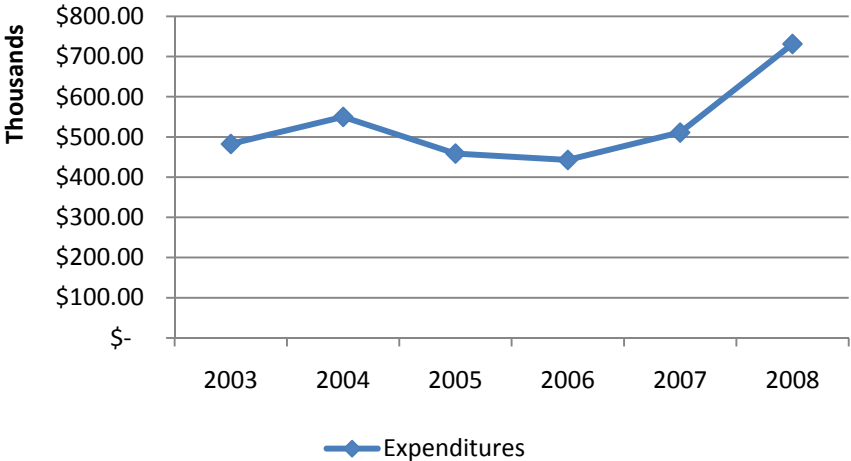
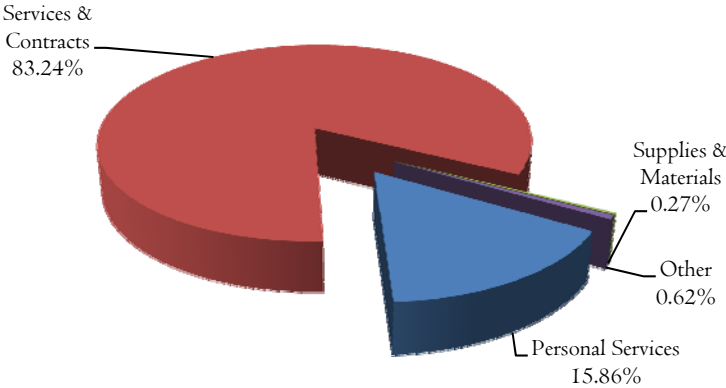
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	313.1	255.0	231.4	255.0	255.0	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	218.2	225.0	149.5	225.0	175.0	(22.22)%
Total Revenues	531.3	480.0	380.9	480.0	430.0	(10.42)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	664.0	541.1	554.4	649.0	537.8	(0.60)%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	664.0	541.1	554.4	649.0	537.8	(0.60)%
Excess (Deficit) of Revenues Over Expenditures	(132.7)	(61.1)	(173.5)	(169.0)	(107.8)	76.43%
Other Financing Sources & Uses						
Surplus Sales	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(132.7)	(61.1)	(173.5)	(169.0)	(107.8)	76.43%
Beginning Fund Balance	418.8	286.1	286.1	225.0	225.0	(21.36)%
Ending Fund Balance	286.1	225.0	112.6	56.0	117.2	(47.91)%

Commissary

The Commissary is used to account for income and expenditures in operating the Sheriff's Commissary at the Lowndes County Jail. The Commissary allows inmates to purchase items such as snacks, postage and personal hygiene products. The Sheriff's Office is aware of the declining fund balances.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	88,324	86,007	74,827	86,528	84,336	(1.94)%
Services & Contracts	540,109	370,000	440,540	493,500	442,500	19.59%
Supplies & Materials	13,769	11,200	22,459	20,000	9,500	(15.18)%
Capital Outlay	-	40,000	15,050	15,050	-	(100.00)%
Statutory	-	-	-	-	-	0.00%
Other	21,834	33,894	1,583	33,894	1,500	(95.57)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Commissary	664,037	541,101	554,460	648,972	537,836	(0.60)%
Custodian	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	0.00%
Total Commissary	2	2	2	2	2	0.00%

Commissary



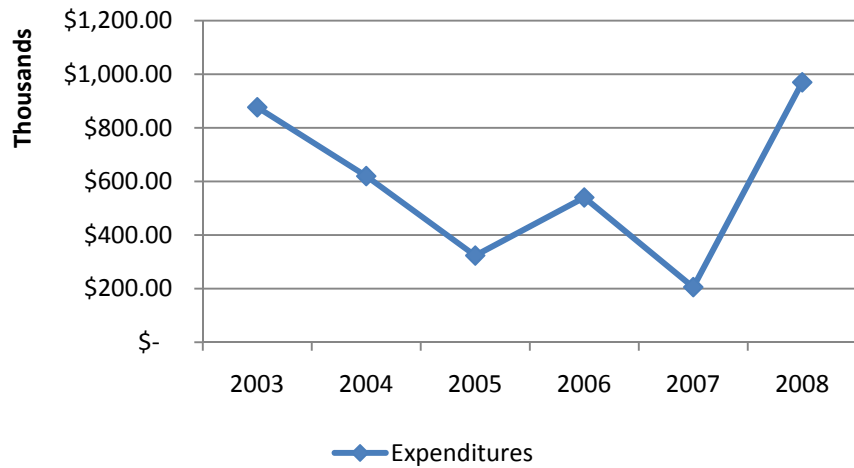
Drug SeizuresFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	1,000.0	100.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	556.7	-	-	-	-	0.00%
Investment Income	36.9	-	-	-	-	0.00%
Miscellaneous	206.4	-	-	-	-	0.00%
Total Revenues	800.0	-	-	-	1,000.0	100.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	1,000.0	1,000.0	100.00%
Public Safety	970.0	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	970.0	-	-	1,000.0	1,000.0	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	(170.0)	-	-	(1,000.0)	-	0.00%
Other Financing Sources & Uses						
Surplus Sales	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(170.0)	-	-	(1,000.0)	-	0.00%
Beginning Fund Balance	1,352.8	1,182.2	1,182.8	1,182.8	1,182.8	0.00%
Ending Fund Balance	1,182.8	1,182.8	1,182.8	182.8	1,182.8	0.00%

Drug Seizures

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

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	100,150	-	-	-	-	0.00%
Supplies & Materials	109,236	-	-	-	-	0.00%
Capital Outlay	513,229	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	247,359	-	-	1,000,000	1,000,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Drug Seizures	969,975	-	-	1,000,000	1,000,000	100.00%



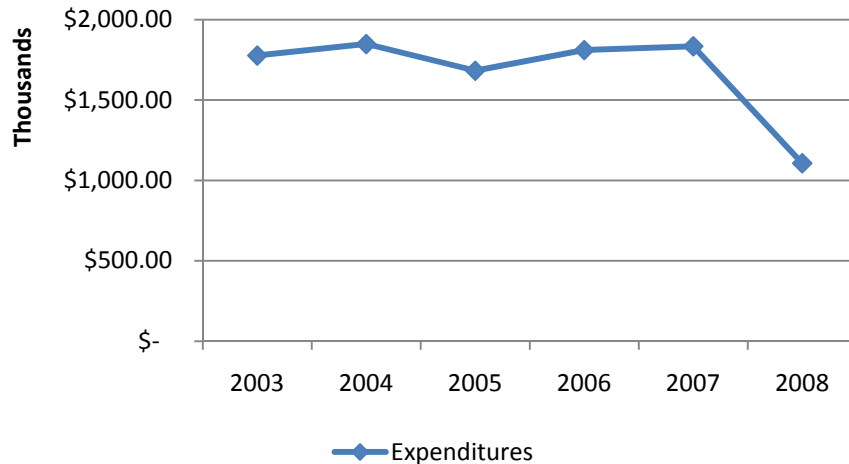
Accommodation Excise TaxFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	1,032.4	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	1,032.4	-	-	-	-	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	1,106.7	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	1,106.7	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures						
	(74.4)	-	-	-	-	0.00%
Other Financing Sources & Uses						
OTO – Industrial Authority Debt	-	-	(21.3)	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(74.4)	-	(21.3)	-	-	0.00%
Beginning Fund Balance	95.7	21.3	21.3	-	-	(100.00)%
Ending Fund Balance	21.3	21.3	-	-	-	(100.00)%

Accommodation Excise Tax

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 for promotion of 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 during that year. In January 2008, the City of Valdosta began collecting their portion of the accommodation excise tax. In January 2009, the City of Hahira began collecting their own portion. For fiscal year 2009, these funds have been transferred to the Special services Fund.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,106,728	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	21,336	-	-	0.00%
Total Accommodation Excise Tax	1,106,728	-	21,336	-	-	0.00%



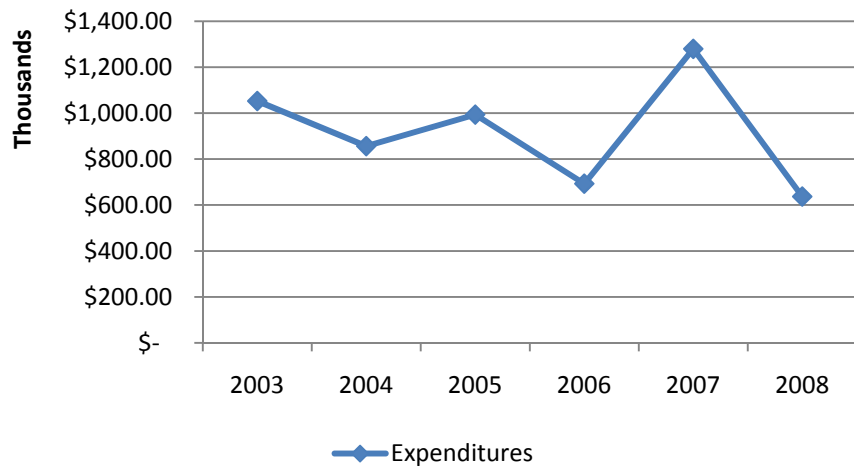
Intergovernmental GrantsFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	636.8	-	2,111.8	-	501.3	100.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	0.1	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	-	-	2,111.9	-	501.3	100.00%
Expenditures						
General Government	250.0	-	119.7	93.1	93.9	100.00%
Judicial	88.4	-	79.5	90.0	90.0	100.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	298.4	-	1,079.1	317.4	317.4	100.00%
Total Expenditures	636.8	-	1,278.3	500.5	501.3	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	-	-	833.6	(500.5)	-	0.00%
Other Financing Sources & Uses						
	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	-	-	833.6	(500.5)	-	0.00%
Beginning Fund Balance						
	-	-	-	-	-	0.00%
Ending Fund Balance						
	-	-	833.6	(500.5)	-	0.00%

Intergovernmental Grants

The Intergovernmental Grants Fund accounts for the receipt and disbursement of grant funds by program.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	472,765	-	395,817	500,485	501,276	100.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	15,267	-	49,126	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	148,730	-	327,523	-	-	0.00%
Debt Service	-	-	505,882	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Intergovernmental Grants	636,762	-	1,278,348	500,485	501,276	100.00%



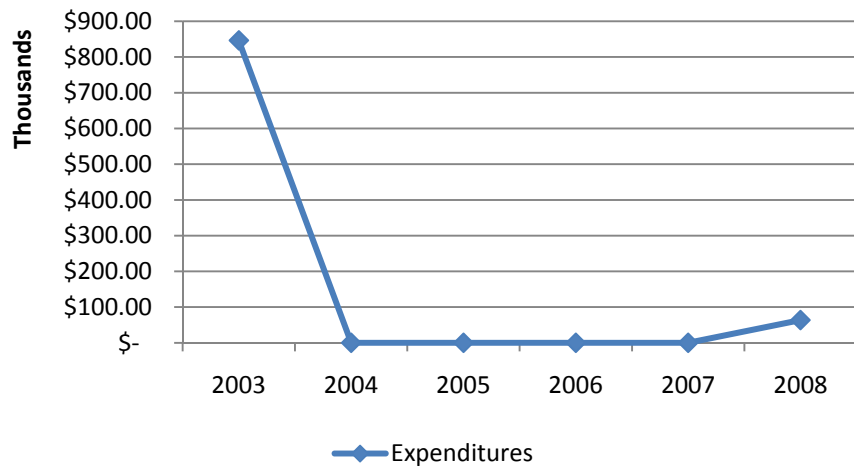
CHIP Grant**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	63.6	-	148.4	-	100.0	100.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	63.6	-	148.4	-	100.0	100.00%
Expenditures						
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	63.6	-	148.4	-	100.0	100.00%
Total Expenditures	63.6	-	148.4	-	100.0	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	-	-	-	-	-	0.00%
Beginning Fund Balance						
	-	-	-	-	-	0.00%
Ending Fund Balance						
	-	-	-	-	-	0.00%

CHIP Grant

The Community Housing Initiative Program Grant provides assistance with rehabilitation and down payments to qualified applicants. The program is designed to assist low-income families with better housing.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	63,597	-	148,442	-	100,000	100.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total CHIP Grant	63,597	-	148,442	-	100,000	100.00%



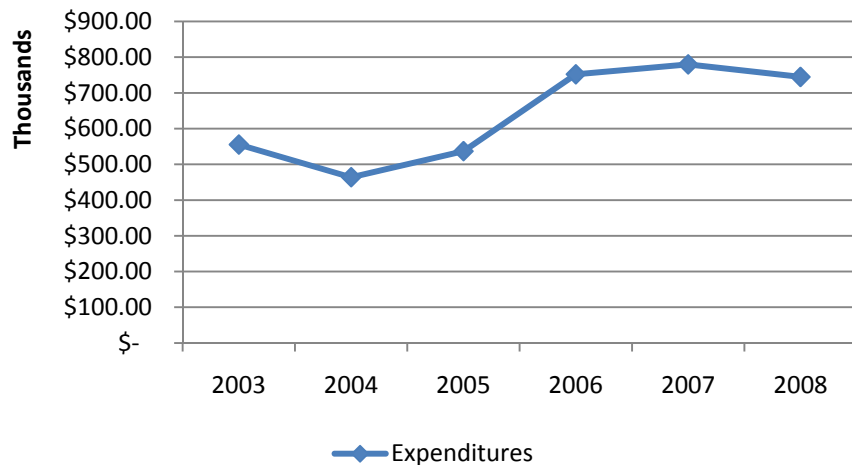
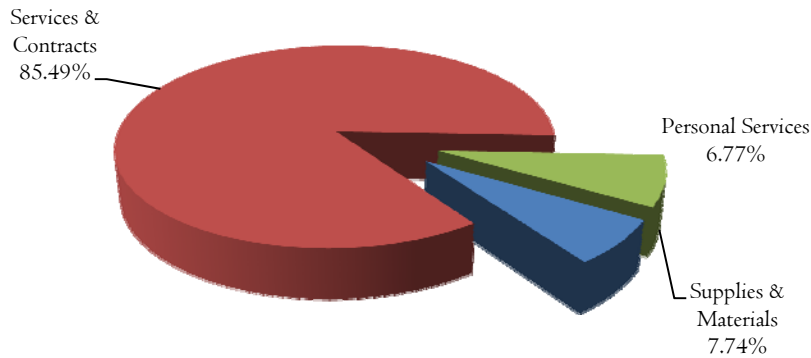
Jail Operations**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	526.9	430.0	365.6	430.0	520.0	20.93%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	526.9	430.0	365.6	430.0	520.0	20.93%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	744.6	624.0	697.3	674.1	646.3	3.57%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	744.6	624.0	697.3	674.1	646.3	3.57%
Excess (Deficit) of Revenues Over Expenditures	(217.7)	(194.0)	(331.7)	(244.1)	(126.3)	34.90%
Other Financing Sources & Uses	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(217.7)	(194.0)	(331.7)	(244.1)	(126.3)	34.90%
Beginning Fund Balance	219.6	1.9	1.9	(192.1)	(192.1)	(102.11)%
Ending Fund Balance	1.9	(192.1)	(329.8)	(436.2)	(318.4)	65.75%

Jail Operations

The Jail Operations Fund accounts for the expenditures incurred in staffing, maintenance and operations of the Lowndes County Jail. The funding comes from add on fines administered by the courts. As costs have increased, the fund balance has been nearly depleted. For FY 2008, a transfer was made to eliminate the deficit in fund balance and adjustments will be made during the 2009 and 2010 budgets.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	42,651	43,466	36,756	43,356	43,762	0.68%
Services & Contracts	442,012	531,000	537,072	547,500	552,500	4.05%
Supplies & Materials	207,147	49,530	53,159	55,000	50,000	0.95%
Capital Outlay	43,387	-	70,302	28,210	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	9,438	-	39	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Jail Operations	744,635	623,996	697,328	674,066	646,262	3.57%
Maintenance Coordinator	I	I	I	I	I	0.00%



Drug Abuse TreatmentFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	261.0	275.0	137.6	275.0	206.0	(25.09)%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	261.0	275.0	137.6	275.0	206.0	(25.09)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	347.3	325.0	305.2	373.0	284.3	(12.53)%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	347.3	325.0	305.2	373.0	284.3	(12.53)%
Excess (Deficit) of Revenues Over Expenditures						
	(86.3)	(50.0)	(167.6)	(98.0)	(78.3)	56.60%
Other Financing Sources & Uses						
	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(86.3)	(50.0)	(167.6)	(98.0)	(78.3)	56.60%
Beginning Fund Balance	(167.8)	(254.1)	(254.1)	(304.1)	(304.1)	19.67%
Ending Fund Balance	(254.1)	(304.1)	(421.7)	(402.1)	(382.4)	25.75%

Drug Abuse Treatment

The Lowndes County Drug Action Council (LODAC) provides drug abuse treatment services. The office provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors as well as adults. LODAC is working with the courts and grant providers to address the deficit fund balance as well as controlling expenditures.

Goals (Commission Objectives):

- To continue to reallocate unnecessary budget items to accommodate future growth (Level of service to citizen; Responsive and effective workforce)
- To reduce personnel costs by 3-5% (Level of service to citizen; Responsive and effective workforce)
- To obtain grant funding to reduce program costs by 8-10% (Level of service to citizen)

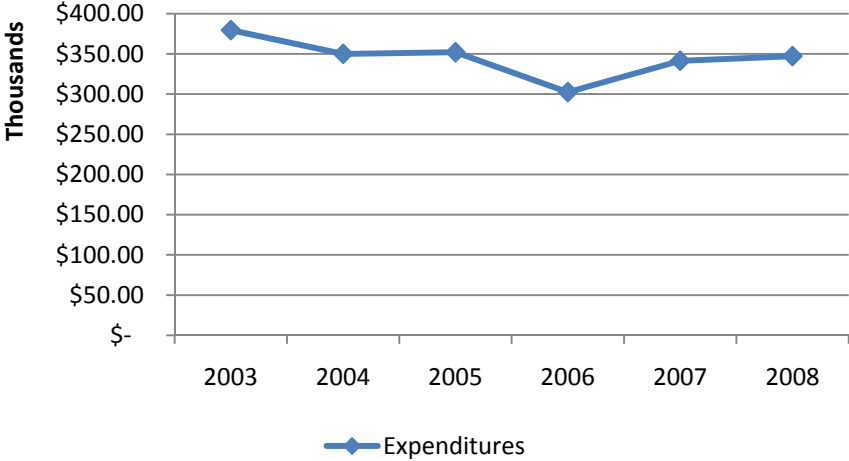
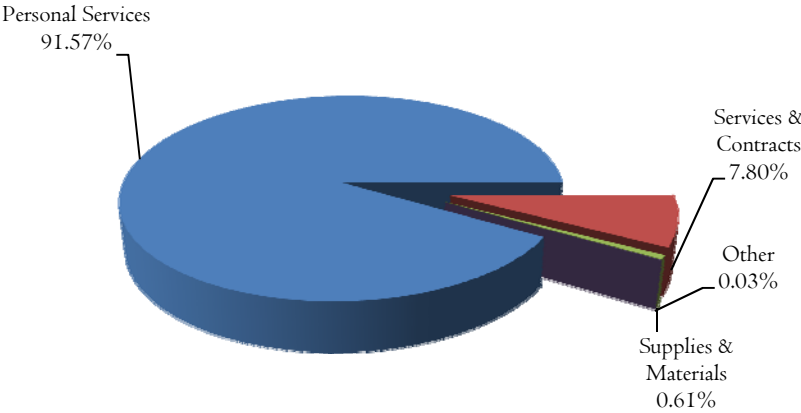
Performance Measures:

	2007	2008	2009 Projected
# of contacts made in business/community	3,218	1,793	1,793
# of contacts made in schools	7,091	4,883	5,500
# of crisis calls completed	25	38	100+
# of hours of training	213	-	-
# of Juvenile Court proceedings attended	35	96	96
# of teens assigned to complete the program	75	118	192
# of parents assigned to complete the program	97	135	209

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	311,829	333,753	276,135	324,699	260,301	(22.01)%
Services & Contracts	26,173	(28,268)	24,526	34,981	22,165	(178.41)%
Supplies & Materials	1,627	5,780	1,570	4,600	1,725	(70.16)%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	7,634	13,735	3,015	8,680	80	(99.42)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Drug Abuse Treatment	347,263	325,000	305,247	372,960	284,271	(12.53)%

Executive Director	1	1	1	1	1	0.00%
Office Manager	1	1	1	0	0	(100.00)%
Part Time Substance Abuse Counselor	1	1	1	0.5	0.5	(50.00)%
Program Aide	1	1	0	0	0	(100.00)%
Program Director	1	1	1	1	1	0.00%
Substance Abuse Counselor	2	2	2	2	2	0.00%
Total Drug Abuse Treatment	7	7	6	4.5	4.5	(35.71)%

Drug Abuse Treatment



Emergency CommunicationsFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	607.6	684.9	-	684.9	522.0	(23.79)%
Charges for Services	1,942.5	1,825.0	1,370.5	1,825.0	1,645.0	(9.86)%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	0.3	-	0.3	-	-	0.00%
Miscellaneous	20.9	20.0	17.4	20.0	20.0	0.00%
Total Revenues	2,571.3	2,529.9	1,388.3	2,529.9	2,187.0	(13.55)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	2,681.6	2,540.8	2,024.0	3,186.8	2,530.7	(0.39)%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	2,681.6	2,540.8	2,024.0	3,186.8	2,530.7	(0.39)%
Excess (Deficit) of Revenues Over Expenditures						
	(110.3)	(10.9)	(635.7)	(656.8)	(343.7)	3,053.21%
Other Financing Sources & Uses						
OTI – General Fund	110.3	10.9	-	10.9	3.2	(70.53)%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	-	-	(635.7)	(645.9)	(340.5)	100.00%
Beginning Fund Balance						
	-	-	-	-	-	0.00%
Ending Fund Balance						
	-	-	(635.7)	(645.9)	(340.5)	100.00%

Emergency Communications

The Emergency Communications Fund is used to account for the operations of the 911 Center, the Sheriff's backup VHF radio system and the Public Safety Radio System, a state of the art 800 MHz system.

Goals (Commission Objective):

- To continue to reduce turnover rates for dispatchers (Responsive and effective workforce)
- To maintain CALEA accreditation (Level of service to citizen)
- To provide advanced supervisory training to all supervisors (Level of service to citizen; Responsive and effective workforce)

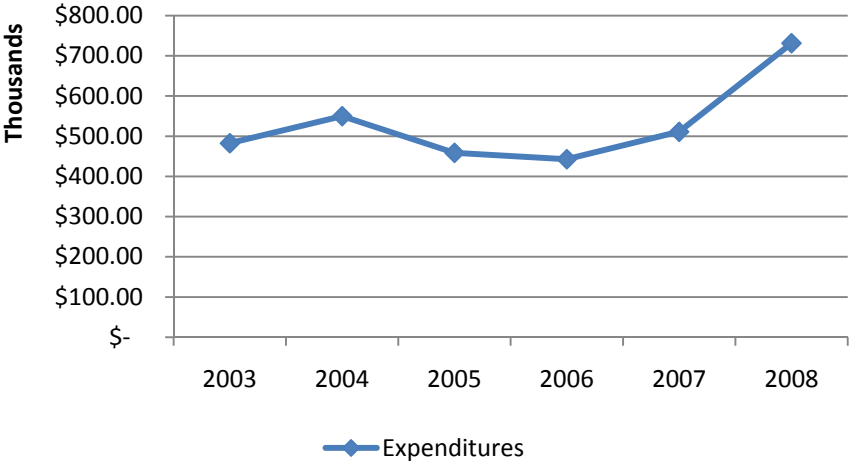
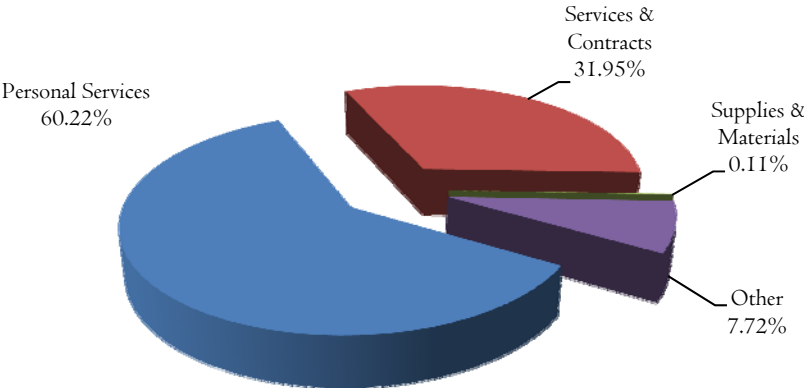
Performance Measures:

	2007	2008	2009 Projected
# of average daily calls for service	508.71	528.67	
# of CALEA accredited agencies in the US	35		
# of CALEA accredited agencies in Georgia	2		
% of calls for fire		3.75%	
% of calls for EMS		7.00%	
% of calls for Valdosta Police Department		45.50%	
% of calls for Sheriff's Office		35.75%	

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	1,506,704	1,654,300	1,372,532	1,819,005	1,633,880	(1.23)%
Services & Contracts	942,125	1,086,624	712,046	1,291,498	866,820	(20.22)%
Supplies & Materials	27,051	20,500	14,561	37,700	19,200	(6.34)%
Capital Outlay	188,569	17,400	(82,000)	12,400	-	(100.00)%
Statutory	-	-	-	1,450	-	0.00%
Other	17,114	(238,052)	6,871	24,705	10,846	(1,045.56)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Emergency Communications	2,681,563	2,540,772	2,024,010	3,186,758	2,530,746	(0.39)%

	2008	2009	2009	2010	2010	Percentage
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%
Part Time Telecommunications 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	12	12	11	11	11	(8.33)%
Telecommunications Specialist	12	12	13	13	13	8.33%
Training Officer	1	1	1	1	1	0.00%
Total Emergency Communications	37.5	37.5	37.5	37.5	37.5	0.00%

Emergency Communications



Victim/WitnessFinancial Plan (in thousands)

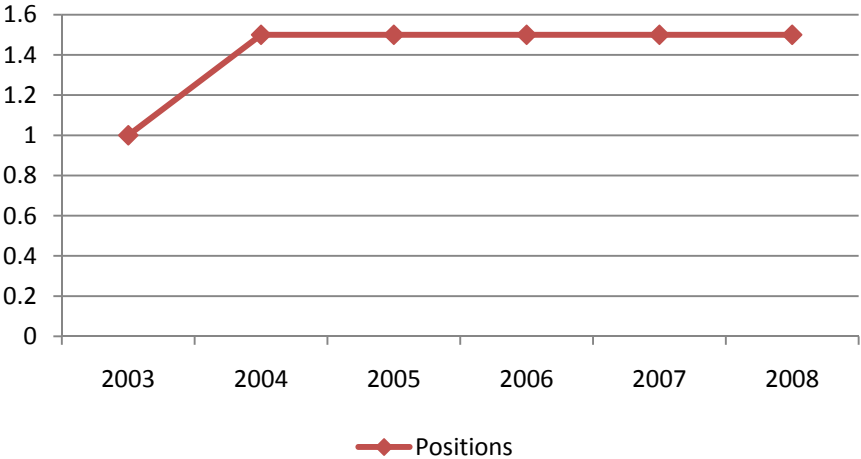
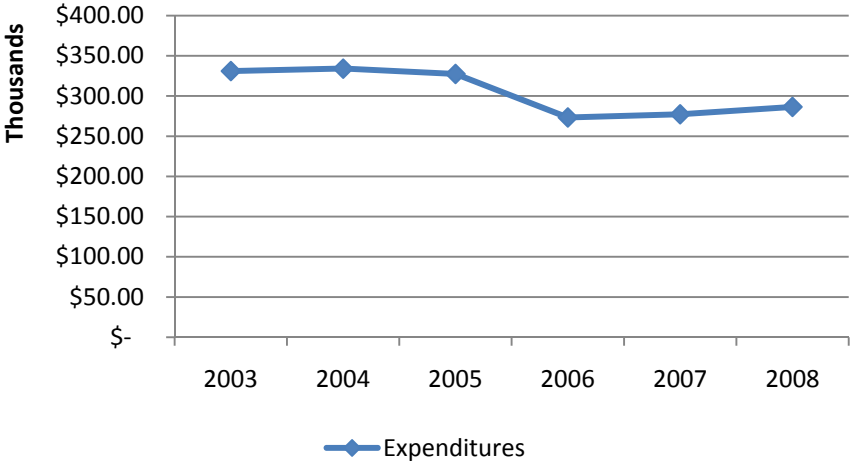
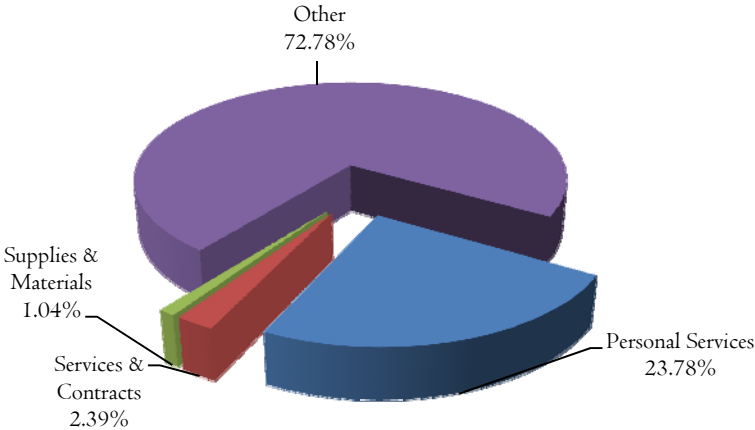
	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	95.3	75.5	79.9	75.5	102.8	36.16%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	169.3	176.5	106.3	176.5	159.0	(9.92)%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	264.7	252.0	186.2	252.0	261.8	3.89%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	286.5	299.5	259.0	303.3	287.9	(3.86)%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	286.5	299.5	259.0	303.3	287.9	(3.86)%
Excess (Deficit) of Revenues Over Expenditures	(21.8)	(47.5)	(72.8)	(51.0)	(26.1)	45.05%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(21.8)	(47.5)	(72.8)	(51.0)	(26.1)	45.05%
Beginning Fund Balance	(51.9)	(73.7)	(73.7)	(121.2)	(121.2)	64.45%
Ending Fund Balance	(73.7)	(121.2)	(146.5)	(172.5)	(147.3)	21.53%

Victim/Witness

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 with the courts to bring fine monies back up and eliminate the deficit.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	65,242	67,514	61,230	69,919	68,471	1.42%
Services & Contracts	1,373	3,792	1,871	9,392	6,895	81.83%
Supplies & Materials	(610)	5,800	3,657	6,300	3,000	(48.28)%
Capital Outlay	6,916	4,200	-	-	-	(100.00)%
Statutory	-	1,500	-	250	-	(100.00)%
Other	213,605	216,675	192,258	217,400	209,550	(3.29)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Victim/Witness	286,527	299,481	259,016	303,261	287,916	(3.86)%
Part Time Administrative Secretary	0.5	0.5	0.5	0.5	0.5	0.00%
Victim Advocate	1	1	1	1	1	0.00%
Total Victim/Witness	1.5	1.5	1.5	1.5	1.5	0.00%

Victim/Witness



Special ServicesFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	3,760.0	3,391.2	3,760.0	3,615.0	(3.86)%
Licenses & Permits	-	140.0	111.3	140.0	116.0	(17.14)%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	75.0	29.9	75.0	30.0	(60.00)%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	-	3,975.0	3,532.4	3,975.0	3,761.0	(5.38)%
Expenditures						
General Government	-	60.6	55.5	63.0	63.0	4.03%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	2,590.2	1,895.4	4,540.0	2,571.1	(0.74)%
Public Works	-	114.6	104.9	115.5	135.3	18.06%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	401.3	352.6	401.3	401.3	0.00%
Housing & Development	-	556.1	484.9	617.9	590.3	6.15%
Total Expenditures	-	3,722.8	2,893.3	5,737.7	3,761.0	1.03%
Excess (Deficit) of Revenues Over Expenditures	-	252.2	639.1	(1,762.7)	-	(100.00)%
Other Financing Sources & Uses						
OTI – General Fund	-	-	21.3	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	-	-	660.4	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

Special Services Fund

The Special Services Fund was created for fiscal year 2009 to account for revenues that are derived primarily from 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.

- **South Georgia RDC** – This division accounts for the dues paid to the South Georgia RDC. Per statute, all governments are required to be members of a local RDC.
- **Fire/Rescue** – This division accounts for expenditures related to the provision of fire protection in the unincorporated areas of Lowndes County through nine consolidated volunteer fire stations.
- **Mosquito Control** – This division is responsible for education of citizens and distribution of larvacide and adulticide to control the mosquito population.
- **Tourism Authority** – The Tourism Authority currently receives 40% of the proceeds of the accommodation excise tax. In January 2008, the City of Valdosta elected to collect the proceeds from lodging facilities within their city limits. In January 2009, the City of Hahira passed a like resolution.
- **Airport Authority** – The Airport Authority received funding from the Accommodation Excise Tax per intergovernmental agreement between the City of Valdosta and Lowndes County. The enabling legislation requires a 50/50 funding agreement between the City and County. In January 2008, when the City elected to collect their portion of the accommodation excise tax, Lowndes County's share was moved to the Special Services Fund since the County's share must come from unincorporated only revenues.
- **County Planner** – 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 at the South Georgia RDC.
- **Planning** – The Planning Division accounts for the additional support services that are provided to the County Planner by the South Georgia RDC staff 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 Board of Commissioners.
- **VALOR/GIS** – The Valdosta Lowndes Regional Geographic Information System (VALOR/GIS) is responsible for capturing and maintaining data which is tied to map locations. The department can produce maps from their offices in the South Georgia RDC building and have an extensive mapping web-site.
- **Zoning** – This division was previously a joint department with the City of Valdosta and City of Hahira. During fiscal year 2007, the County terminated the agreement and each government created their own Zoning departments.

Special Services Fund

Goals (Commission Objectives):

- To add one new fire station <Fire/Rescue> (Level of service to citizen; Maintain and improve infrastructure as necessary)
- To purchase two new pieces of equipment <Fire/Rescue> (Level of service to citizen; Maintain and improve infrastructure as necessary)
- To achieve 24/7 operation at one station with paid personnel <Fire/Rescue> (Level of service to citizen; Responsive and effective workforce)
- To perform a minimum of 16 hours of training annually <Mosquito Control> (Level of service to citizen; Responsive and effective workforce)
- To reduce citizen complaints from 65% to 50% <Mosquito Control> (Level of service to citizen; Responsive and effective workforce)
- To complete work orders within 15 days <Mosquito Control> (Level of service to citizen; Responsive and effective workforce)
- To audit 10% of tax districts annually <County Planner> (Level of service to citizen)
- To ensure proper coordination of program by incorporating new ordinances into the Unified Land Development Code <County Planner> (Level of service to citizen; Responsive and effective workforce)

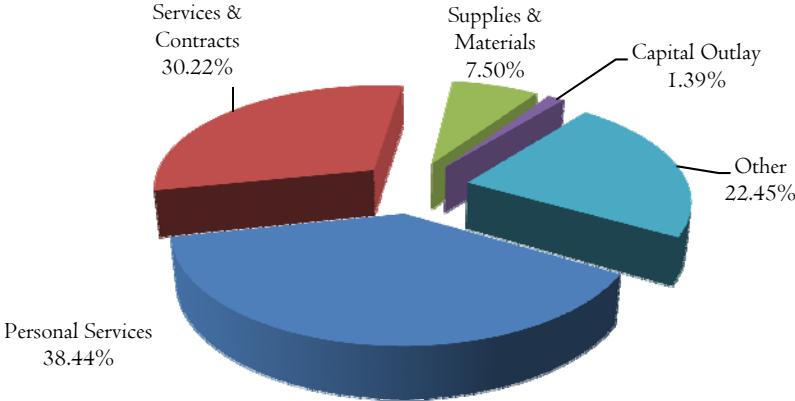
Performance Measures:

	2007	2008	2009 Projected
# of fire calls received:			
8am to 5pm	707	978	968
5pm to 12am	540	718	667
12am to 8am	173	258	281
# of volunteer firemen responding to calls between:			
8am to 5pm	5.04	5.12	6
5pm to 12am	5.33	5.64	6
12am to 8am	4.76	4.71	6
# of cases of West Nile Virus in Georgia	50	4	
# of rezoning requests	37	11	20
# of pre-applications	87	26	88
# of minor subdivisions	40	41	21
# of subdivisions	19	7	3
# of Zoning Board of Appeals cases	12	1	17
# of vested rights cases	3	3	0
# of DRIs	7	2	0
# of Zoning approval letters for residential development	805	1,575	
# of business occupation applications reviewed	248	386	

Special Services Fund

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	1,288,320	920,155	1,442,027	1,445,722	12.22%
Services & Contracts	-	1,033,368	892,348	1,147,440	1,136,471	9.98%
Supplies & Materials	-	382,200	270,190	385,340	282,040	(26.21)%
Capital Outlay	-	148,700	172,328	1,531,100	52,300	(64.83)%
Statutory	-	-	-	-	-	0.00%
Other	-	870,183	638,301	1,231,798	844,467	(2.96)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Special Services Fund	-	3,722,771	2,893,323	5,737,705	3,761,000	1.03%
Administrative Assistant (Fire)	-	1	1	1	1	0.00%
Code Enforcement Officer (Fire)	0	1	0	1	1	0.00%
Firefighter/EMT (Fire)	0	1	0	0	0	(100.00)%
Firefighter/First Responder (Fire)	0	7	8	9	9	28.57%
Fire Marshall (Fire)	0	1	1	1	1	0.00%
Fire Services Director (Fire)	0	1	1	1	1	0.00%
Fire/Code Inspector (Fire)	0	1	1	1	1	0.00%
Sergeant	0	0	0	3	3	100.00%
Training Officer (Fire)	0	1	1	1	1	0.00%
Zoning/Code Enforcement Officer (Fire)	0	2	3	2	2	0.00%
Mosquito Control Technician (Mosquito)	0	1	1	1	1	0.00%
County Planner (County Planner)	0	1	1	1	1	0.00%
Administrative Assistant (Zoning)	0	1	1	1	1	0.00%
Administrative Technician (Zoning)	0	1	1	1	1	0.00%
Zoning Administrator (Zoning)	0	1	1	1	1	0.00%
Total Special Services Fund	0	21	21	25	25	19.05%

Special Services Fund



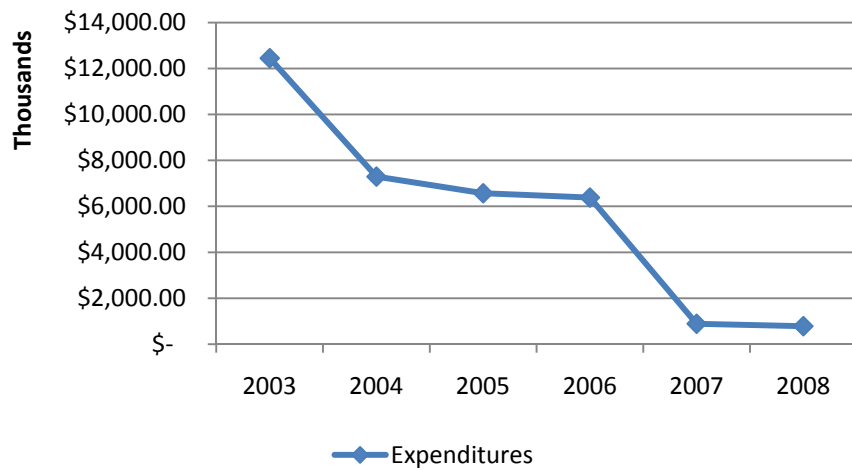
SPLOST IV**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	68.5	56.5	10.6	56.5	10.0	(82.30)%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	68.5	56.5	10.6	56.5	10.0	(82.30)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	779.5	2,400.0	584.8	2,400.0	2,400.0	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	779.5	2,400.0	584.8	2,400.0	2,400.0	0.00%
Excess (Deficit) of Revenues Over Expenditures						
	(711.0)	(2,343.5)	(574.2)	(2,343.5)	(2,390.0)	1.98%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(711.0)	(2,343.5)	(574.2)	(2,343.5)	(2,390.0)	1.98%
Beginning Fund Balance	2,334.5	1,623.5	1,623.5	(720.0)	(720.0)	144.35%
Ending Fund Balance	1,623.5	(720.0)	1,049.3	(3,063.5)	(3,110.0)	331.94%

SPLOST IV

The Special Purpose Local Option Sales Tax IV (SPLOST IV) accounts for revenues and expenditures relating to the County's fourth sales tax. All funds are collected and are currently being spent.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	779,515	2,400,000	584,841	2,400,000	2,400,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Special Services Fund	779,515	2,400,000	584,841	2,400,000	2,400,000	0.00%



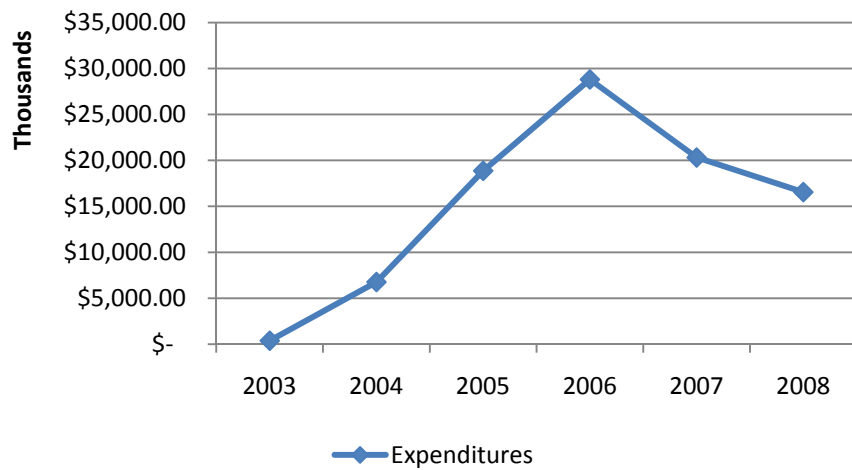
SPLOST VFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	12,059.0	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	755.4	-	255.7	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	220.2	180.0	70.5	180.0	50.0	(72.22)%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	13,034.6	180.0	326.2	180.0	50.0	(72.22)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	16,557.2	16,000.0	4,448.0	16,000.0	16,000.0	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	16,557.2	16,000.0	4,448.0	16,000.0	16,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(3,522.6)	(15,820.0)	(4,181.8)	(15,820.0)	(15,950.0)	0.82%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(3,522.6)	(15,820.0)	(4,181.8)	(15,820.0)	(15,950.0)	0.82%
Beginning Fund Balance	16,690.1	13,167.5	13,167.5	(2,652.5)	(2,652.5)	-120.14%
Ending Fund Balance	13,167.5	(2,652.5)	8,985.7	(18,472.5)	(18,602.5)	6,013.95%

SPLOST V

The Special Purpose Local Option Sales Tax V (SPLOST V) accounts for revenues and expenditures relating to the County's fifth sales tax. All funds are collected and are currently being spent.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	12,624,302	16,000,000	3,354,889	16,000,000	16,000,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	3,932,869	-	1,093,116	-	-	0.00%
Total SPLOST V	16,557,171	16,000,000	4,448,005	16,000,000	16,000,000	0.00%



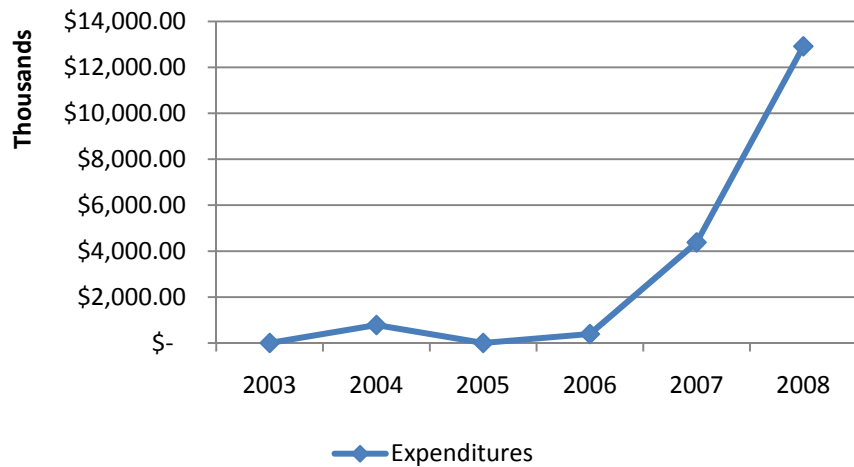
Capital Projects – Judicial Complex/JailFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	488.4	-	203.3	-	100.0	100.00%
Miscellaneous	-	-	0.1	-	-	0.00%
Total Revenues	488.4	-	203.4	-	100.0	100.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	12,917.4	-	12,412.7	-	8,000.0	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	12,917.4	-	12,412.7	-	8,000.0	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	(12,429.0)	-	(12,209.3)	-	(7,900.0)	100.00%
Other Financing Sources & Uses						
Bond Proceeds	42,979.7	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	30,550.7	-	(12,209.3)	-	(7,900.0)	100.00%
Beginning Fund Balance	11,245.2	41,795.9	41,795.9	41,795.9	41,795.9	0.00%
Ending Fund Balance	41,795.9	41,795.9	29,586.6	41,795.9	33,895.9	(18.90)%

Capital Projects – Judicial Complex/Jail

This division is used to account for the construction of the Judicial/Administrative Complex and the Jail Expansion. The Judicial/Administrative Complex was built in two phases. General obligations bonds were issued for the first phase. Revenue bonds tied to SPLOST VI were issued to complete the project as well as for expansion of the jail.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	12,917,366	-	12,412,660	-	8,000,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Capital Projects- Judicial/Jail	12,917,366	-	12,412,660	-	8,000,000	0.00%



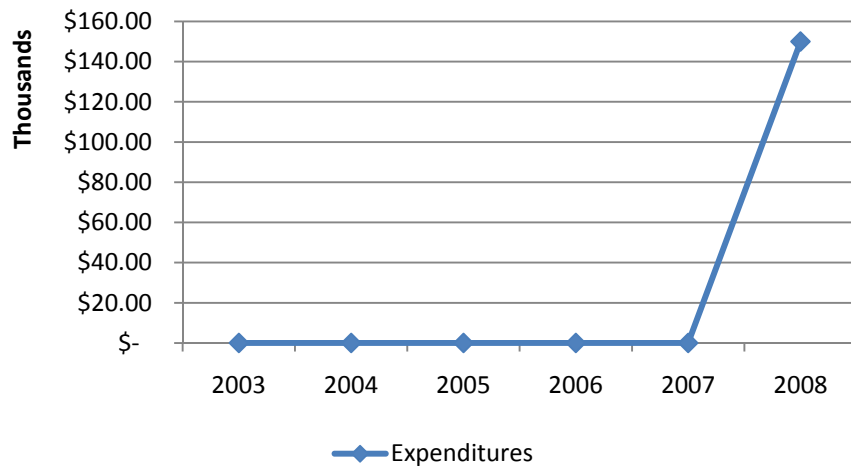
SPLOST VI**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	6,547.1	14,760.0	10,746.1	14,760.0	13,315.0	(9.79)%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	187.3	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	9.0	100.0	34.3	100.0	40.0	(60.00)%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	6,556.2	14,860.0	10,967.6	14,860.0	13,355.0	(10.13)%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	150.0	14,860.0	13,915.1	14,860.0	14,860.0	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	150.0	14,860.0	13,915.1	14,860.0	14,860.0	0.00%
Excess (Deficit) of Revenues Over Expenditures						
	6,406.2	-	(2,947.5)	-	(1,505.0)	(100.00)%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	6,406.2	-	(2,947.5)	-	(1,505.0)	(100.00)%
Beginning Fund Balance	-	6,406.2	6,406.2	6,406.2	6,406.2	0.00%
Ending Fund Balance	6,406.2	6,406.2	3,458.7	6,406.2	4,901.2	(23.49)%

SPLOST VI

The Special Purpose Local Option Sales Tax VI (SPLOST VI) accounts for revenues and expenditures relating to the County’s current sales tax. The tax was approved via referendum in September 2007 and will run through December 2013. Unlike previous sales taxes, SPLOST VI only shows Lowndes County’s portion of the tax.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	149,995	14,860,000	5,779,413	14,860,000	14,860,000	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	8,135,700	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total SPLOST VI	149,995	14,860,000	13,915,112	14,860,000	14,860,000	0.00%



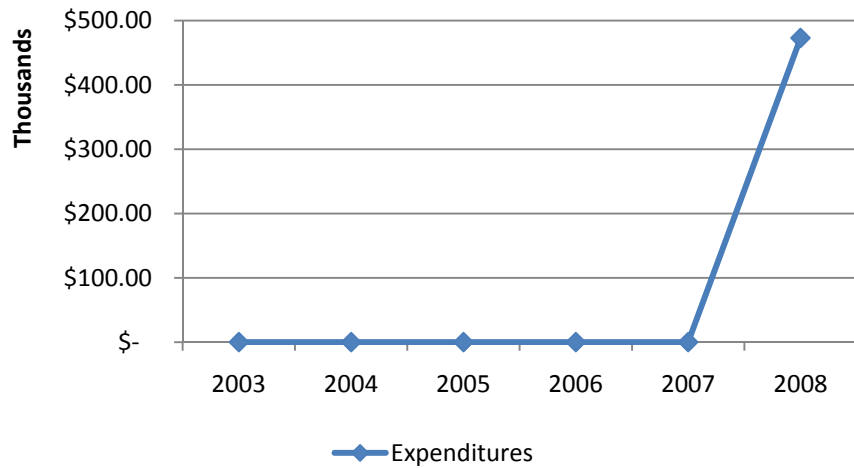
CDBG – EIP Grant**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	473.0	-	-	-	100.0	100.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	473.0	-	-	-	-	0.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	473.0	-	-	-	100.0	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	473.0	-	-	-	100.0	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	-	-	-	-	-	0.00%
Beginning Fund Balance						
	-	-	-	-	-	0.00%
Ending Fund Balance						
	-	-	-	-	-	0.00%

CDBG – EIP Grant

This fund accounts for a capital project funded by a Community Development Block Grant awarded to the Industrial Authority for the Martin’s Famous Pastry project.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	473,000	-	-	-	100,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total CDBG – EIP Grant	473,000	-	-	-	100,000	100.00%



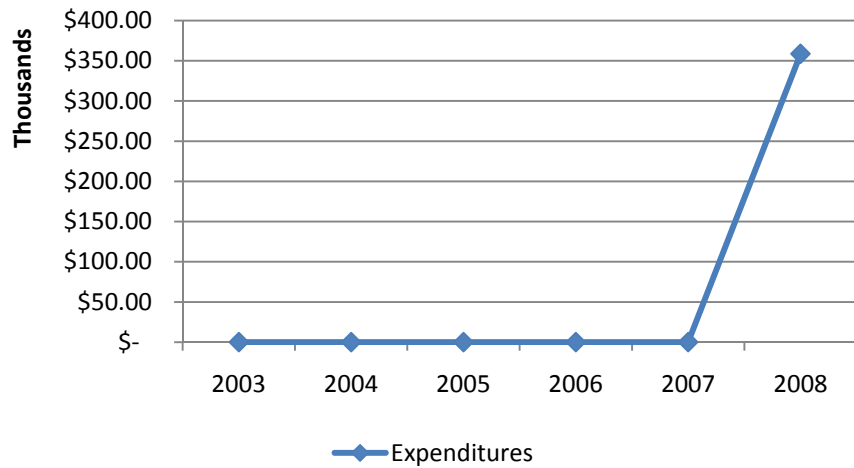
CDBG – EDA GrantFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	358.7	-	242.2	-	600.0	100.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	358.7	-	242.2	-	600.0	100.00%
Expenditures						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	358.7	-	242.2	-	600.0	100.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	358.7	-	242.2	-	600.0	100.00%
Excess (Deficit) of Revenues Over Expenditures						
	-	-	-	-	-	0.00%
Other Financing Sources & Uses						
OTI – General Fund	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	-	-	-	-	-	0.00%
Beginning Fund Balance						
	-	-	-	-	-	0.00%
Ending Fund Balance						
	-	-	-	-	-	0.00%

CDBG – EDA Grant

This fund accounts for a capital project funded by a Community Development Block Grant awarded to the Industrial Authority for the Martin’s Famous Pastry project.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	358,671	-	242,232	-	600,000	100.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total CDBG – EDA Grant	358,671	-	242,232	-	600,000	100.00%



Water/SewerFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	3,293.6	2,966.0	2,511.1	2,966.0	3,666.0	23.60%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	3,293.6	2,966.0	2,511.1	2,966.0	3,666.0	23.60%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	3,548.1	3,051.0	3,977.1	4,075.2	3,562.0	16.75%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	3,548.1	3,051.0	3,977.1	4,075.2	3,562.0	16.75%
Excess (Deficit) of Revenues Over Expenditures	(254.5)	(85.0)	(1,466.0)	(1,109.2)	104.0	2,223.53%
Non-Operating						
Revenues	4,558.4	580.0	1,463.3	580.0	405.0	(30.17)%
Expenses	(654.3)	(495.0)	(246.0)	(495.0)	(509.0)	2.83%
Excess (Deficit) of Revenues Over Expenses	3,649.6	-	(248.7)	(1,024.2)	-	0.00%
Beginning Fund Balance	20,908.5	24,558.1	24,558.1	24,558.1	24,558.1	0.00%
Ending Fund Balance	24,558.1	-	24,309.4	23,533.9	24,558.1	100.00%

Water/Sewer

The Water/Sewer Division 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.

Special Services Fund

Goals (Commission Objectives):

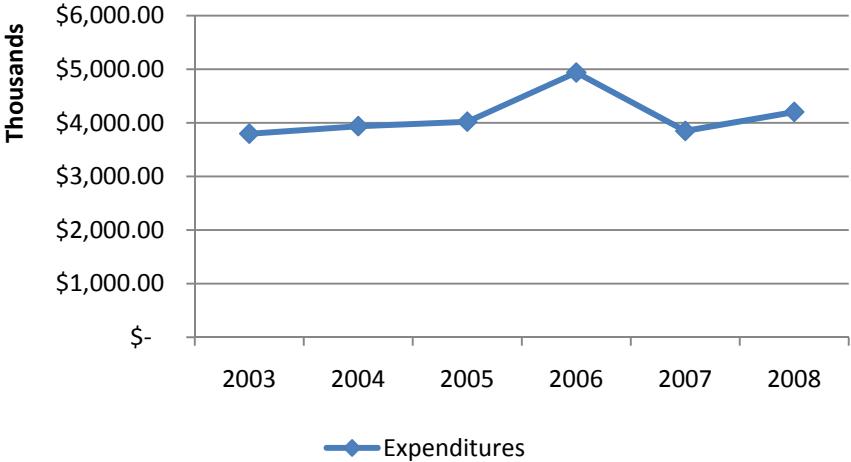
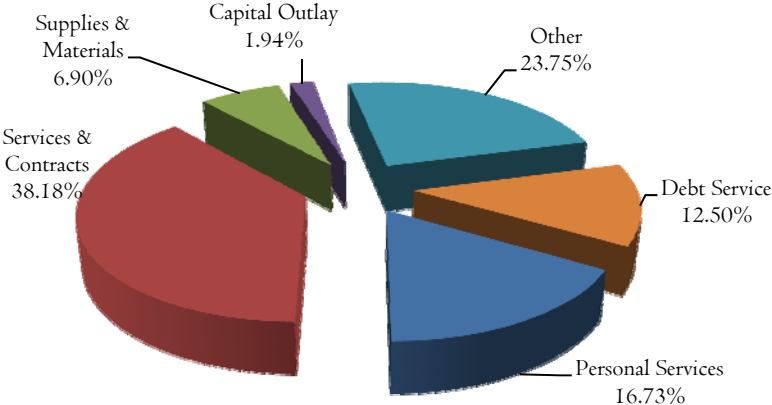
- To complete Bemiss water line extension (Level of service to citizen; Maintain and improve infrastructure as necessary)
- To relocate to a centralized office (Level of service to citizen)
- To grow customer base by 10% annually (Level of service to citizen)

Performance Measures:

	2007	2008	2009 Projected
# of gallons consumed daily (average)	6,738	1,908	1,700
# of gallons of sewage treated daily (average)	1,076	47	43
Miles of water mains	155	175	175
# of fire hydrants	1,236	1,260	1,260
Storage capacity (thousands of gallons)	3,160	3,160	3,160
Miles of sanitary sewer	154	170	170
Treatment capacity (thousands of gallons)	2,500	2,500	2,500

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	655,444	671,260	581,609	676,539	681,046	1.46%
Services & Contracts	1,606,807	1,267,001	1,441,043	1,895,571	1,554,160	22.66%
Supplies & Materials	332,788	206,400	243,799	419,104	280,800	36.05%
Capital Outlay	-	75,000	913,903	250,300	78,932	5.24%
Statutory	-	-	-	-	-	0.00%
Other	953,085	831,339	796,561	833,639	967,062	16.33%
Debt Service	654,282	495,000	245,980	495,000	509,000	2.83%
Other Uses	-	-	-	-	-	0.00%
Total Water/Sewer	4,202,406	3,546,000	4,223,076	4,570,153	4,071,000	14.81%
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 Worker	7	7	7	7	7	0.00%
Total Water/Sewer	14	14	14	14	14	0.00%

Water/Sewer



Landfill**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	76.5	195.5	151.4	285.5	225.5	15.35%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	76.5	195.5	151.4	285.5	225.5	15.35%
Excess (Deficit) of Revenues Over Expenditures						
	(76.5)	(195.5)	(151.4)	(285.5)	(225.5)	15.35%
Other Financing Sources & Uses						
Non-Operating	(568.0)	-	-	-	-	0.00%
Revenues	50.0	625.0	216.0	625.0	370.0	(40.80)%
Expenses	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses						
	(594.5)	429.5	64.6	339.5	144.5	(66.36)%
Beginning Fund Balance	995.1	400.6	400.6	830.1	830.1	107.21%
Ending Fund Balance	400.6	830.1	465.2	1,169.6	974.6	17.41%

Landfill

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 a way to address the host fee and the increasing fund balance.

Goals (Commission Objectives):

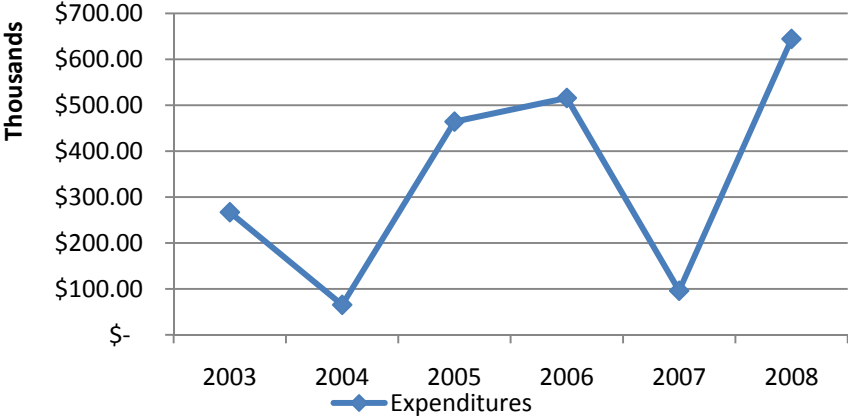
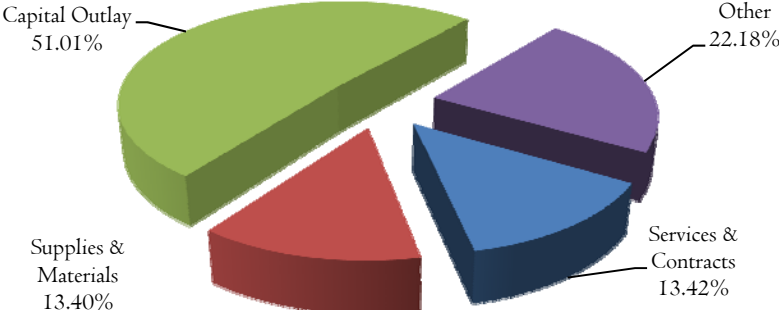
- To increase the productivity of methane extraction systems by 50% (Level of service to citizen)
- To complete sale of approximately 3,000 tons of methane (Level of service to citizen)
- To complete down drain and lift road repairs (Maintain and improve infrastructure as necessary)

Performance Measures:

	2007	2008	2009 Projected
# of SCF of methane extracted	12,000		

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	2,414	30,150	25,524	30,150	30,250	0.33%
Supplies & Materials	24,047	30,000	30,300	30,000	30,200	0.67%
Capital Outlay	-	85,000	48,661	175,000	115,000	35.29%
Statutory	-	-	-	-	-	0.00%
Other	50,000	50,300	46,870	50,300	50,000	(0.60)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	568,000	-	-	-	-	0.00%
Total Landfill	644,461	195,450	151,355	285,450	225,450	15.35%

Landfill



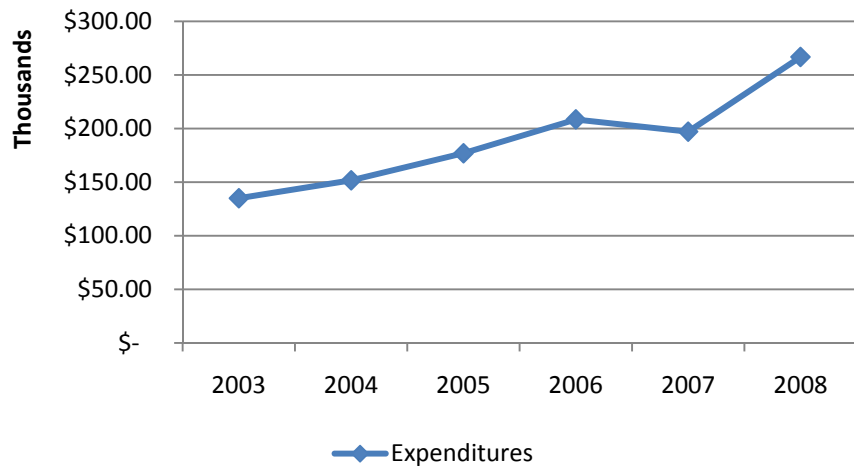
Street LightingFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	157.4	165.0	165.2	165.0	165.0	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	157.4	165.0	165.2	165.0	165.0	0.00%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	266.7	210.0	202.5	210.0	210.0	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	266.7	210.0	202.5	210.0	210.0	0.00%
Excess (Deficit) of Revenues Over Expenditures	(109.3)	(45.0)	(37.3)	(45.0)	(45.0)	0.00%
Other Financing Sources & Uses	-	-	-	-	-	0.00%
Non-Operating						
Revenues	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues & Other Sources Over Expenditures & Other Uses	(109.3)	(45.0)	(37.3)	(45.0)	(45.0)	0.00%
Beginning Fund Balance	-	(109.3)	(109.3)	(154.3)	(154.3)	41.17%
Ending Fund Balance	(109.3)	(154.3)	(146.6)	(199.3)	(199.3)	29.16%

Street Lighting

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 fiscal year 2008 should address the deficit fund balance.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	266,749	210,000	202,533	210,000	210,000	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Street Lighting Districts	266,749	210,000	202,533	210,000	210,000	0.00%



Sanitation**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	95.2	1,233.8	32.9	1,233.8	1,260.0	2.12%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	95.2	1,233.8	32.9	1,233.8	1,260.0	2.12%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	1,176.2	1,233.8	835.5	1,485.3	1,260.0	2.12%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	1,176.2	1,233.8	835.5	1,485.3	1,260.0	2.12%
Excess (Deficit) of Revenues Over Expenditures	(1081.0)	-	(802.6)	(251.5)	-	0.00%
Non-Operating						
Revenues	446.6	-	136.1	-	-	0.00%
Expenses	-	-	-	-	-	0.00%
OTI – Landfill	568.0	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenses	(66.4)	-	(666.5)	(251.5)	-	0.00%
Beginning Fund Balance	66.5	0.1	0.1	0.1	0.1	0.00%
Ending Fund Balance	0.1	0.1	(666.4)	(251.4)	0.1	0.00%

Sanitation

The Sanitation fund is responsible for the operations and maintenance of the recycling centers, the transportation of non-recyclables to landfills and the collection site maintenance. The fund was moved from the General Fund in fiscal year 2007. The Board has been studying a fee based solid waste management program and implemented on effective July 2009.

Special Services Fund

Goals (Commission Objectives):

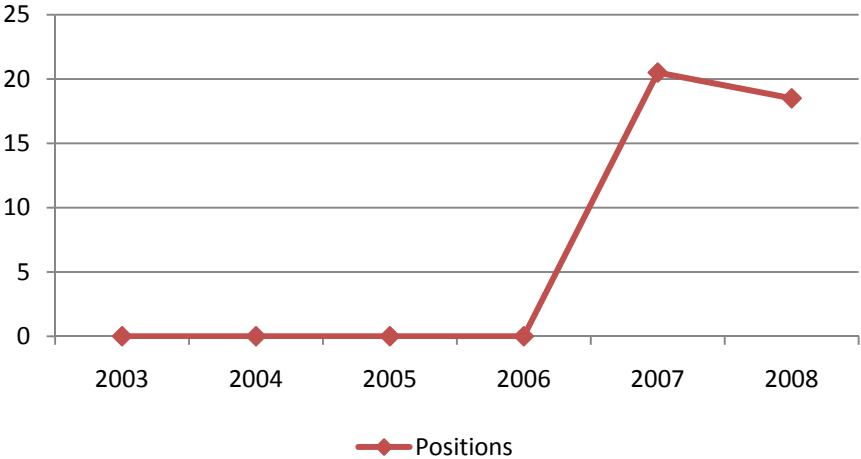
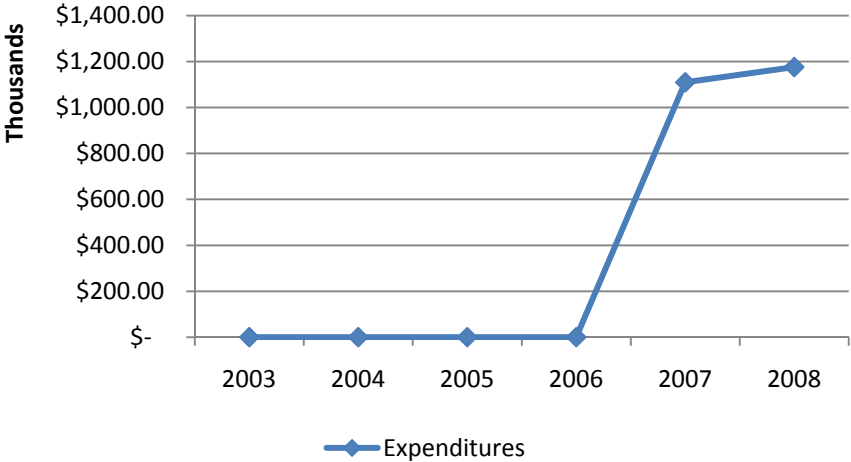
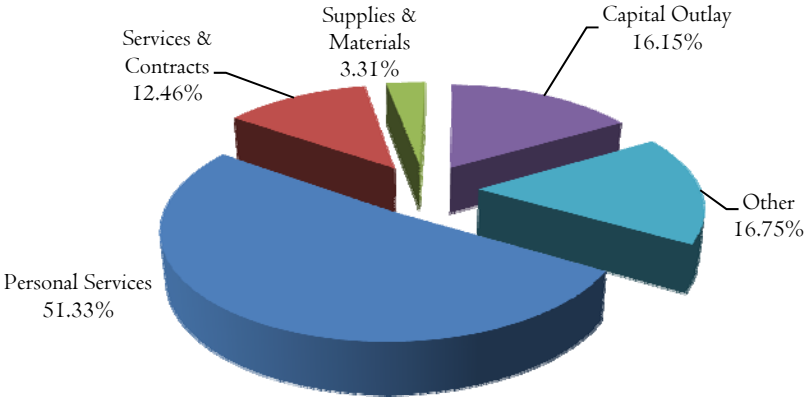
- To implement a fee based system for solid waste management (Level of service to citizen)
- To provide at least 16 hours of training to personnel annually (Level of service to citizen; Responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
# of tons of glass	13.73	-	
# of tons of paper	124.63	88.39	
# of tons of plastic	124.63	219.08	
# of tons of scrap metal	1,373.17	1,335.77	
# of tons of household waste	12,956.84	13,283.84	
# of tons of yard waste	1,258.00	1,410.00	

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	623,022	638,726	527,511	652,842	646,789	1.26%
Services & Contracts	200,976	169,570	128,548	169,570	156,958	(7.44)%
Supplies & Materials	4,124	97,200	3,152	97,200	41,700	(57.10)%
Capital Outlay	8,025	-	(11,125)	237,638	203,453	100.00%
Statutory	-	-	-	-	-	0.00%
Other	340,061	328,300	187,436	328,300	211,100	(35.70)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Sanitation	1,176,208	1,233,796	835,521	328,300	211,100	2.12%
Part Time Recycling Attendant	3.5	3.5	4	4	4	14.29%
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%
Total Sanitation	18.5	18.5	19	19	19	2.70%

Sanitation



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Equipment MaintenanceFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	556.6	564.1	424.1	564.1	649.9	15.21%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	556.6	564.1	424.1	564.1	649.9	15.21%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	521.9	564.1	315.8	752.9	649.9	15.21%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	521.9	564.1	315.8	752.9	649.9	15.21%
Excess (Deficit) of Revenues Over Expenditures	34.7	-	108.3	(188.8)	-	0.00%
Non-Operating	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenses	34.7	-	108.3	(188.8)	-	0.00%
Beginning Fund Balance	3.8	38.5	38.5	38.5	38.5	0.00%
Ending Fund Balance	38.5	38.5	146.8	(150.3)	38.5	100.00%

Equipment Maintenance

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 (Commission Objectives):

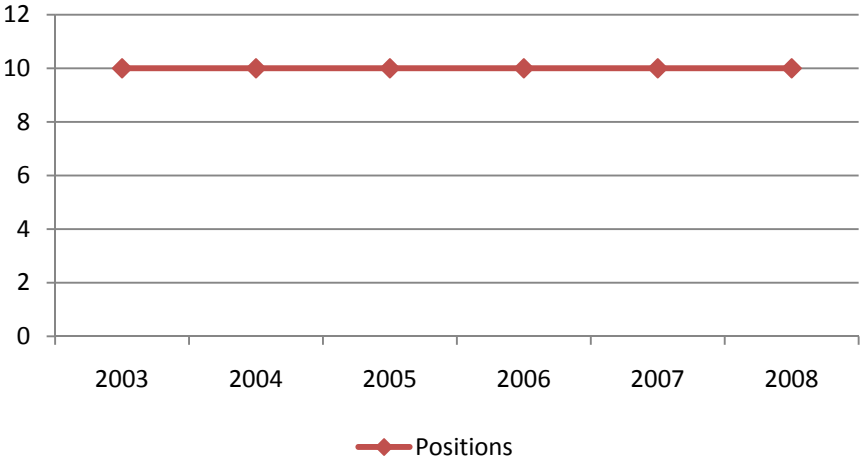
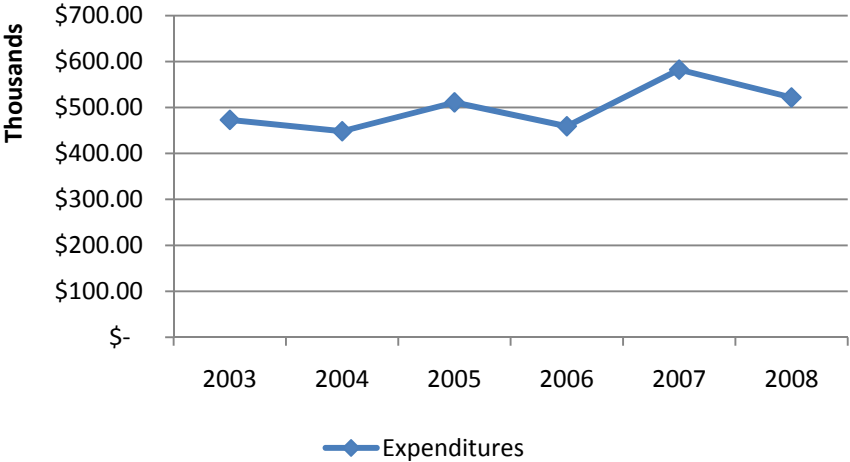
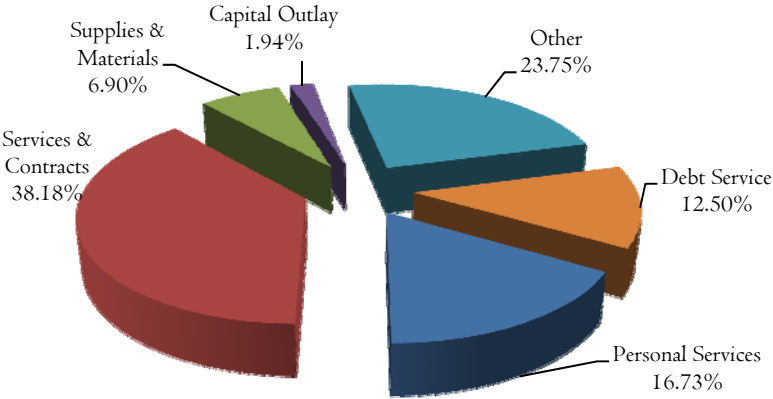
- To maintain EVT certification on all mechanics (Responsive and effective workforce)
- To utilize community service workers for detailing vehicles and equipment (Level of service to citizen)
- To provide at least 16 hours of training annually (Responsive and effective workforce)

Performance Measures:

	2007	2008	2009 Projected
# of Sheriff's Office vehicles maintained	169	194	220
# of Fire vehicles maintained	56	55	59
# of Fire pumpers maintained	19	13	20

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	443,034	458,875	398,067	502,566	500,245	9.04%
Services & Contracts	64,301	74,175	67,550	74,845	104,160	40.42%
Supplies & Materials	10,178	13,032	(153,867)	12,662	10,170	(21.96)%
Capital Outlay	-	12,200	913,903	156,600	34,600	183.61%
Statutory	-	-	-	-	-	0.00%
Other	4,355	5,890	4,043	6,250	700	(88.12)%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Equipment Maintenance	521,868	564,079	315,793	752,923	649,875	15.21%
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	2	2	2	100.00%
Total Equipment Maintenance	10	10	11	11	11	10.00%

Equipment Maintenance



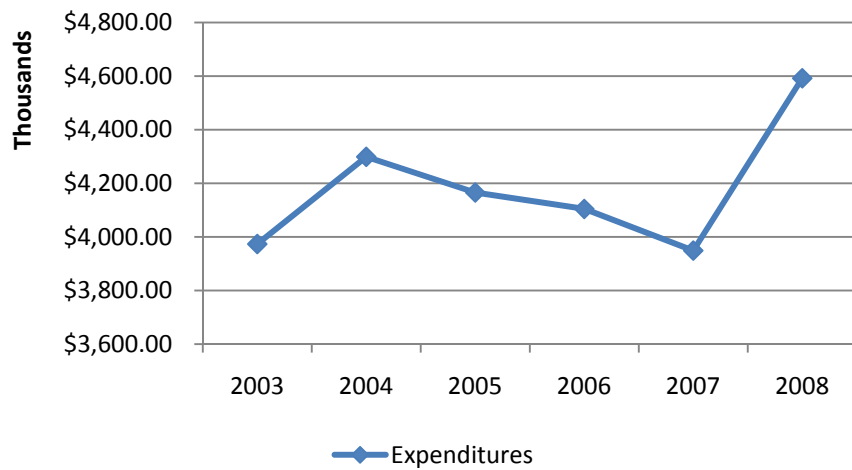
Self Insurance**Financial Plan (in thousands)**

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	3,724.9	3,400.0	3,121.5	3,400.0	3,700.0	8.82%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	0.8	-	0.2	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Revenues	3,725.8	3,400.0	3,121.7	3,400.0	3,700.0	8.82%
Expenses						
General Government	4,592.0	4,300.0	4,538.4	4,300.0	4,600.0	6.98%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	4,592.0	4,300.0	4,538.4	4,300.0	4,600.0	6.98%
Excess (Deficit) of Revenues Over Expenditures	(866.2)	(900.0)	(1,416.7)	(900.0)	(900.0)	0.00%
Non-Operating Revenues	772.0	625.0	543.8	625.0	625.0	0.00%
Excess (Deficit) of Revenues Over Expenses	(94.2)	(275.0)	(872.9)	(275.0)	(275.0)	0.00%
Beginning Fund Balance	94.2	-	-	(275.0)	(275.0)	(100.00)%
Ending Fund Balance	-	(275.0)	(872.9)	(550.0)	(550.0)	100.00%

Self Insurance

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 makes changes which address the issues with changing fund balance.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	4,591,978	4,300,000	4,538,405	4,300,000	4,600,000	6.98%
Supplies & Materials	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Other Uses	-	-	-	-	-	0.00%
Total Self Insurance	4,561,978	4,300,000	4,538,405	4,300,000	4,600,000	6.98%



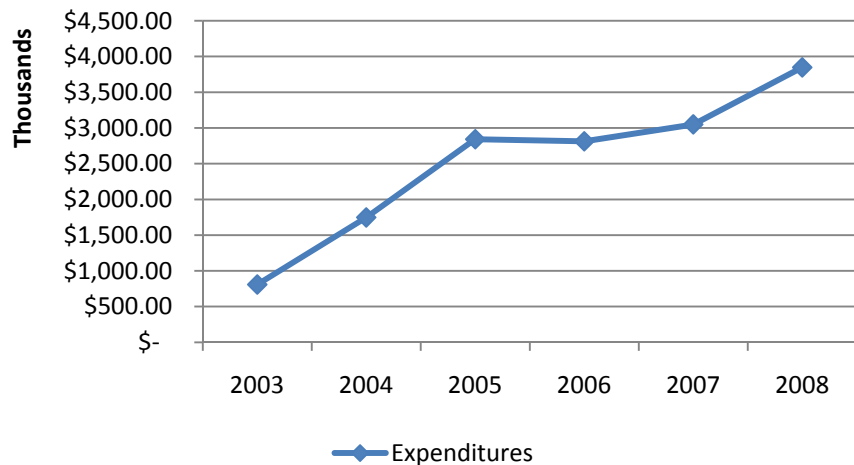
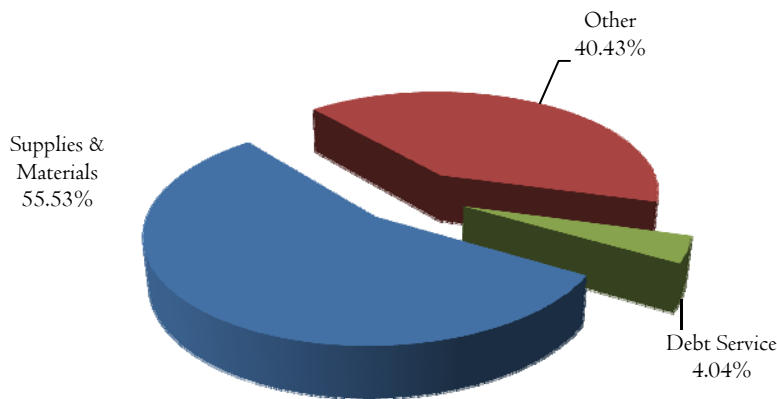
Fleet ManagerFinancial Plan (in thousands)

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Total FY 2009
Revenues						
Taxes	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charges for Services	3,181	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Investment Income	44.0	3.0	6.2	3.0	6.5	116.67%
Miscellaneous	3,785.6	4,453.0	3,263.1	4,453.0	3,703.5	(16.83)%
Total Revenues	3,832.7	4,456.0	3,269.3	4,456.0	3,710.0	(16.74)%
Expenses						
General Government	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	0.00%
Public Works	3,741.6	2,556.0	3,029.2	2,556.0	3,560.0	39.28%
Health & Welfare	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	0.00%
Total Expenditures	3,741.6	2,556.0	3,029.2	2,556.0	3,560.0	39.28%
Excess (Deficit) of Revenues Over Expenditures	91.1	1,900.0	240.1	1,900.0	150.0	(92.11)%
Non-Operating	(106.0)	(1,900.0)	(60.1)	(1,900.0)	(150.0)	(92.11)%
Excess (Deficit) of Revenues Over Expenses	(14.9)	-	180.0	-	-	0.00%
Beginning Fund Balance	270.7	255.8	255.8	255.8	255.8	0.00%
Ending Fund Balance	255.8	255.8	435.8	255.5	255.8	0.00%

Fleet Manager

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 actual maintenance costs. The Fleet Manager uses the rental fees to pay for maintenance and debt service.

	2008 Actual	2009 Budget	2009 YTD	2010 Request	2010 Approved	Percentage Change
Personal Services	-	-	-	-	-	0.00%
Services & Contracts	35	-	-	-	-	0.00%
Supplies & Materials	2,073,254	1,656,000	1,759,359	1,656,000	2,060,000	24.40%
Capital Outlay	-	-	-	-	-	0.00%
Statutory	-	-	-	-	-	0.00%
Other	1,038,327	900,000	1,269,840	900,000	1,500,000	66.67%
Debt Service	105,995	1,900,000	60,142	1,900,000	150,000	(92.11)%
Other Uses	-	-	-	-	-	0.00%
Total Fleet Manager	3,847,611	4,456,000	3,089,341	4,456,000	3,710,000	(16.74)%



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Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
General Fund					
Board of Commissioners					
Chairman	1	1	1	1	1
Commissioner	2	2	2	2	2
Vice Chairman	1	1	1	1	1
Total Board of Commissioners	4	4	4	4	4
Commissioners Assistant					
Commissioners Assistant	1	1	1	1	1
Total Commissioners Assistant	1	1	1	1	1
Community Development					
Community Development Coordinator	1	1	1	1	0
Total Community Development	1	1	1	1	0
County Clerk					
Administrative Technician	1	1	1	1	1
County Clerk/PIO	1	1	1	1	1
Information Technician	1	1	1	1	1
Total County Clerk	3	3	3	3	3
County Manager					
Administrative Assistant	1	1	1	1	1
County Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
General Projects Assistant	1	1	0	0	0
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
Total County Manager	4.5	4.5	3.5	3.5	3.5
Risk Manager					
Risk Manager	1	1	1	1	1
Total Risk Manager	1	1	1	1	1
Board of Elections					
Administrative Clerk	0	0	1	1	1
Assistant Supervisor of Elections	1	1	1	1	1
Election Board Chairman	1	1	1	1	1
Election Board Member	2	2	2	2	2
Part Time Clerk	5	5	3.5	3.5	3.5
Supervisor of Elections	1	1	1	1	1
Voter Registration Technician	2	2	2	2	2
Total Board of Elections	12	12	11.5	11.5	11.5
Finance					
Accountant	2	2	2	2	2
Accounting Supervisor	0	0	0	1	0
Accounts Receivable Technician	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Co-Op Student	1	1	1	1	1
Finance Director	1	1	1	1	1
Internal Auditor/Purchasing Agent	0.5	0.5	0.5	0.5	0.5
Senior Accounts Payable Technician	1	1	1	1	1
Senior Accounts Receivable Technician	1	1	1	1	1
Total Finance	8.5	8.5	8.5	9.5	8.5

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Human Resources					
Human Resource Analyst	1	1	1	1	1
Human Resource Director	1	1	1	1	1
Human Resource Technician	2	2	2	2	2
Total Human Resources	4	4	4	4	4
Information Technology Services					
Computer Technician	1.5	1.5	0.5	0.5	1
Database Administrator	1	1	1	1	1
ITS Director	1	1	1	1	1
Network Administrator	1	1	1	1	1
Network Technician	0	0	1	3	1
Part Time Admin/Help Desk Assistant	0.5	0.5	0.5	0.5	1
System Administrator	1	1	1	1	1
Total Information Technology Services	6	6	6	8	7
Tax Commissioner					
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
Senior Tag & Tax Clerk	1	1	1	1	1
Senior Tax Clerk	1	1	1	1	1
Tag Agent	1	1	1	1	1
Tag Clerk	8	8	8	9	8
Tag Clerk Part Time	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
Total Tax Commissioner	20.5	20.5	20.5	21.5	20.5
Board of Assessors					
Administrative Assistant	1	1	1	1	1
Administrative Clerk	1	1	1	1	1
Appraisal Data Collector	3	3	3	3	3
Appraisal Technician	1	1	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	1	1	2	2	2
Real Property Appraiser I	3	3	3	3	3
Residential Appraiser Supervisor	1	1	1	1	1
Residential Land App/Sales Analyst	1	1	1	1	1
Senior Real Property Appraiser	1	1	1	1	1
Tax Assessor	2	2	2	2	2
Tax Assessor Chairman	1	1	1	1	1
Total Board of Assessors	24	24	25	25	25

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Engineering					
Administrative Assistant	1	1	1	1	1
Co-Op Student	0.5	0.5	0.5	0.5	0.5
County Engineer	1	1	1	1	1
Development Reviewer	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	2	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
Total Engineering	11.5	11.5	11.5	11.5	11.5
Superior Court					
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
Total Superior Court	15	15	15	15	15
Probation					
Administrative Clerk	1	1	1	1	1
Probation Officer	1	1	1	1	1
Total Probation	2	2	2	2	2
Clerk of Court					
Chief Clerk – Courts	1	1	1	1	1
Clerk of Superior Court	1	1	1	1	1
Court Clerk – State Court	3	3	3	3	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
Part Time Accounting Clerk	0.5	0.5	0.5	0.5	0.5
Senior Deputy Clerk – Accounting/Child Support	1	1	1	1	1
Senior Deputy Clerk – Real Estate	2	2	2	2	2
Senior Deputy Clerk – State Court	1	1	1	1	1
Total Clerk of Court	18.5	18.5	18.5	18.5	18.5
State Court – Judge					
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
Total State Court – Judge					

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Solicitor General					
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	0	0
Legal Secretary	1	1	1	1	1
Solicitor	1	1	1	1	1
Sr. Legal Secretary	1	1	1	1	1
Total Solicitor General	6.5	6.5	6	6	6
Magistrate Court					
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	1.5	1.5
Deputy Clerk	6	5	5	5	5
Magistrate	1	1	1	1.5	1
Magistrate Court Clerk	1	1	1	1	1
Total Magistrate Court	11	11	11	12	11.5
Probate Court					
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
Total Probate Court	6	6	6	6	6
Juvenile Court					
Juvenile Court Judge	1	1	1	1	1
Juvenile Court Legal Representative	0.5	0.5	0.5	0.5	0.5
Total Juvenile Court	1.5	1.5	1.5	1.5	1.5
Sheriff – Administration					
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
Supply Clerk	0	0	0	1	0
Total Sheriff – Administration	15	15	15	16	15

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Sheriff – Enforcement					
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	0	0	0
Corporal – DARE	1	1	1	1	1
Corporal – Patrol	4	4	2	2	2
Corporal – Resource	1	1	1	1	1
Corporal – Transport	0	0	1	1	1
DARE Officer	2	2	2	6	4
Deputy Sheriff – Courts	16	16	12	24	12
Deputy Sheriff – Patrol	30	30	32	40	32
Deputy Sheriff - Transport	0	0	6	6	6
Investigator – Investigations	13	13	12	14	12
Investigator – Special Operations	11	11	10	10	10
Lieutenant – Courts	1	1	1	1	1
Lieutenant – Investigations	1	1	1	1	1
Lieutenant – Patrol	5	5	5	5	5
Lieutenant – Special Operations	1	1	1	1	1
Lieutenant – Training	0	0	1	1	1
Resource Officer	4	4	6	6	6
Sergeant – Courts	1	1	1	1	1
Sergeant – DARE	1	1	1	1	1
Sergeant –Investigations	2	2	2	2	2
Sergeant – K9	1	1	0	0	0
Sergeant – Patrol	5	5	5	5	5
Sergeant – Resource	1	1	1	1	1
Sergeant – Special Operations	1	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	1	1	1	1	1
Staff Sergeant – Training	1	1	0	0	0
Training Officer	2	2	2	2	2
Transportation Coordinator	1	1	1	1	1
Truancy Officer	1	1	1	1	1
Total Sheriff – Enforcement	119	119	120	146	122
Sheriff – Jail					
Administrative Assistant	0	0	1	1	1
Administrative/Booking Clerk	1	1	0	0	0
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	61	61	61	81	71
Lieutenant	3	3	2	2	2
Sr. Maintenance Technician	1	1	1	1	1
Sergeant	5	5	5	5	5
Staff Sergeant	5	5	5	5	5
Maintenance Technician	1	1	1	1	1
Visitation Clerk	0	0	1	1	1
Total Sheriff – Jail	94	94	94	114	104
Total Sheriff	228	228	229	276	241

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Fire/Rescue					
Administrative Assistant	1	0	0	0	0
Code Enforcement Officer	1	0	0	0	0
Fire Marshal	1	0	0	0	0
Fire Services Director	1	0	0	0	0
Fire/Code Enforcement Inspector	1	0	0	0	0
Firefighter/EMT	1	0	0	0	0
Firefighter/First Responder	7	0	0	0	0
Lead Firefighter	0	0	0	0	0
Sergeant	0	0	0	0	0
Training Officer	1	0	0	0	0
Zoning/Code Enforcement Officer	2	0	0	0	0
Total Fire/Rescue	16	0	0	0	0
Animal Control					
Animal Control Manager	1	1	1	1	1
Animal Control Officer	5	5	5	5	5
Animal Shelter Attendant	5.5	5.5	5.5	6.5	6
Veterinarian	0	0	0	1	0
Total Animal Control	11.5	11.5	11.5	13.5	12
Emergency Management					
EMA Director	1	1	1	1	1
Total Emergency Management	1	1	1	1	1
Coroner					
Coroner	1	1	1	1	1
Deputy Coroner	1	1	1	1	1
Total Coroner	2	2	2	2	2
Public Works – Administration					
Administrative Clerk	1	1	1	1	1
Administrative Assistant	0	0	1	1	1
Administrative Secretary	1	1	1	1	1
Administrative Supervisor	1	1	0	0	0
Instrument Technician	1	1	1	1	1
Party Chief	1	1	1	1	1
Property Rental Coordinator	1	1	0	0	0
Public Works Director	1	1	1	1	1
Total Public Works – Administration	7	7	6	6	6
Road Maintenance – Grading					
Grading Supervisor	1	1	1	1	1
Motor Grader Operator	8	8	8	9	8
Total Road Maintenance – Grading	9	9	9	10	9
Road Maintenance – Patching					
Patching Crew Leader	1	1	1	1	1
Road Maintenance Worker	3	3	3	3	3
Total Road Maintenance – Patching	4	4	4	4	4

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Road Maintenance – Signs					
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
Total Road Maintenance – Signs	3	3	3	3	3
Road Maintenance					
Ditching Crew Supervisor	2	2	2	2	2
Heavy Equipment Operator	5	5	5	5	5
Mowing Equipment Operator	3	3	3	3	3
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	4	4	4	4
Total Road Maintenance	23	23	23	23	23
Total Roads	39	39	39	39	39
Road Construction					
Construction/Material Transport Supervisor	1	1	1	1	1
Heavy Equipment Operator	3	3	3	3	3
Material Transport Crew Leader	1	1	1	1	1
Truck Driver	5	5	5	5	5
Total Road Construction	10	10	10	10	10
Facilities Maintenance					
Custodian	9	9	9	12	10
Custodial Crew leader	1	1	1	1	1
Facilities Maintenance Supervisor	1	1	1	1	1
Facilities Maintenance Technician	5	5	5	6	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
Total Facilities Maintenance	21	21	21	25	22
Mosquito Control					
Mosquito Control Technician	1	0	0	0	0
Total Mosquito Control	1	0	0	0	0
County Planner					
County Planner	1	0	0	0	0
Total County Planner	1	0	0	0	0
Zoning Administration					
Administrative Assistant	1	0	0	0	0
Administrative Technician	1	0	0	0	0
Zoning Administrator	1	0	0	0	0
Total Zoning Administration	3	0	0	0	0
Total General Fund	506	485	484	543	498
Special Revenue Funds					
Keep Lowndes Valdosta Beautiful					
Executive Director	1	1	1	1	1
Total Keep Lowndes Valdosta Beautiful	1	1	1	1	1

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Commissary					
Custodian	1	1	1	1	1
Jail Operations Officer	1	1	1	1	1
Total Commissary	2	2	2	2	2
Regional Airport					
Custodian	2	2	2	2	2
Director	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker	2	2	1	1	1
PT Custodian	0.5	0.5	0.5	0.5	0.5
Secretary/Bookkeeper	1	1	1	1	1
Total Regional Airport	7.5	7.5	6.5	6.5	6.5
Alternative Dispute Resolution					
ADR Assistant Administrator	1	1	1	1	1
Secretary	1	1	1	1	1
Total Alternative Dispute Resolution	2	2	2	2	2
LODAC HUD Grant					
Center Facilitator	2	2	2	2	2
Part Time Program Aide	1	1	1	1	1
Total LODAC HUD Grant	3	3	3	3	3
Jail Operations					
Maintenance Coordinator	1	1	1	1	1
Total Jail Operations	1	1	1	1	1
Drug Abuse Treatment					
Executive Director	1	1	1	1	1
Office Manager	1	1	0	0	0
Program Aide	1	1	0	0	0
Program Director	1	1	1	1	1
Part Time Substance Abuse Counselor	1	1	1	0.5	0.5
Substance Abuse Counselor	2	2	2	2	2
Total Drug Abuse Treatment	7	7	5	4.5	4.5
911 Center					
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
Part Time 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	12	12	11	11	11
Telecommunications Specialist	12	12	13	13	13
Training Officer	1	1	1	1	1
Total 911 Center	37.5	37.5	37.5	37.5	37.5
Victim/Witness					
PT Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Victim Advocate	1	1	1	1	1
Total Victim/Witness	1.5	1.5	1.5	1.5	1.5

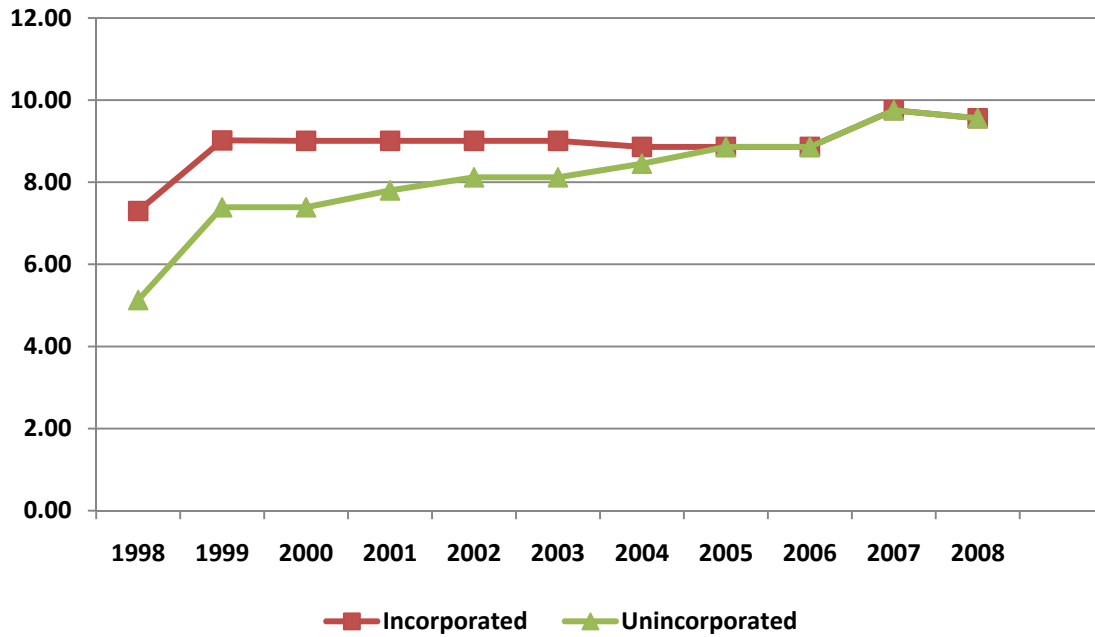
Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Special Services Fund					
Fire/Rescue					
Administrative Assistant	0	1	1	1	1
Code Enforcement Officer	0	1	0	1	1
Fire Marshal	0	1	1	1	1
Fire Services Director	0	1	1	1	1
Fire/Code Enforcement Inspector	0	1	1	1	1
Firefighter/EMT	0	1	0	0	0
Firefighter/First Responder	0	7	8	9	9
Lead Firefighter	0	0	0	0	0
Sergeant	0	0	0	3	3
Training Officer	0	1	1	1	1
Zoning/Code Enforcement Officer	0	2	3	2	2
Total Fire/Rescue	0	16	16	20	20
Mosquito Control					
Mosquito Control Technician	0	1	1	1	1
Total Mosquito Control	0	1	1	1	1
County Planner					
County Planner	0	1	1	1	1
Total County Planner	0	1	1	1	1
Zoning Administration					
Administrative Assistant	0	1	1	1	1
Administrative Technician	0	1	1	1	1
Zoning Administrator	0	1	1	1	1
Total Zoning Administration	0	3	3	3	3
Total Special Services	0	21	21	25	25
Total Special Revenue Funds	62.5	83.5	80.5	84	84
Enterprise Funds					
Water/Sewer					
Customer Service Clerk	2	2	2	2	2
Customer Service Supervisor	1	1	1	1	1
Principal Utilities Inspector	1	1	1	1	1
Utilities Director	1	1	1	1	1
Utilities Superintendent	1	1	1	1	1
Utility Maintenance Worker	1	1	1	2	2
Utility Service Worker	7	7	7	7	7
Utility Senior Maintenance Technician	0	0	0	1	1
Total Water/Sewer	14	14	14	14	14
Sanitation					
PT Recycling Attendant	3.5	3.5	4	4	4
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	0	0	0	0	0
Total Sanitation	18.5	18.5	19	19	19
Total Enterprise Funds	32.5	32.5	33	33	33

Approved Positions

	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Request	FY 2009 Approved
Internal Service Funds					
Equipment Maintenance					
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	2	2	2
Total Equipment Maintenance	10	10	11	11	11
Total Internal Service Funds	10	10	11	11	11
Total Approved Positions	611	611	608.5	671	626

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
Totals:											
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.

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

Glossary of Terms

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

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 AI 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.

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.

Glossary of Terms

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.

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

Glossary of Terms

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.

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

Glossary of Terms

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 purposed of budgeting, this term refers to expenditures for items such as office supplies, postage, parts, and other such items.

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

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

Glossary of Terms

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

5I-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.

5I-II0 - Salaries – Overtime: Amounts paid as required by Fair Labor Standards Act.

5I-120 - Salaries - Part Time: Cost of work performed by employees of the government who are hired on a less than full time basis.

5I-130 - Health Insurance: Employer's share of health insurance provided to employee

5I-135 - Life Insurance: Employer's share of life insurance provided to employee.

5I-140 - Worker's Compensation: Amounts paid by the employer to provide workers' compensation insurance for its employees.

5I-145 – Retirement: Employer's share of retirement paid on behalf of the employee.

5I-150 - Social Security: Employer's share of social security paid by the government.

5I-155 - Tuition Benefits: Amounts reimbursed by the Government to any employee qualifying for tuition reimbursement, based on County policy

5I-160 – Unemployment: Amounts paid by the employer to provide unemployment compensation for its employees.

5I-165 - Other Employee Benefits: Employee benefits other than those classified above.

5I-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, and maintenance on computer equipment, copy machines, telephone equipment, HVAC, radios, and elevators.

52-24I - 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.

52-27I- 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.

53-35I – 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.

53-38I - 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.

Expenditure Definitions

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

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.

Expenditure Definitions

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.

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.

Expenditure Definitions

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

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

53-318 - 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.

Expenditure Definitions

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

Other Financing Uses

6I-902 – Operating Transfers Out – 911 Communications: Appropriation of funding to the Emergency 911 Telecommunications Center to subsidize its operations.

6I-909– Operating Transfers Out – KLVB: Appropriation of funding to KLVB for promotion of environmental stewardship.