

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



Ashley Paulk, Chairman

Joyce E. Evans, District I



Richard C. Lee, District II

G. Robert Carter, District III



Budget Committee:

Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Mickey Tillman, Human Resources Director
Chrystal McGhin, Accountant
Lisa Burton, Purchasing Agent/Internal Auditor

Department Directors:

County Manager – Joseph D. Pritchard
County Clerk – K. Paige Dukes
Finance Director – Stephanie L. Black
Human Resources Director – Mickey Tillman
ITS Director – Aaron Kostyu
County Engineer – Michael Fletcher
Emergency Management Director – Ashley Tye
Public Works Director – Robin English
911 Director – Danny Weeks
Fire Services Director – Richard Guyton
County Planner – Jason Davenport
Zoning Administrator – Carmella Braswell
Utilities Director – Mike Allen

Elected Officials:

Tax Commissioner – Mary Nell Robertson
Superior Court Judge – Harry Jay Altman II
Clerk of Court – Sara Crow
State Court Judge – John Kent Edwards
Magistrate Court Judge – Joni B. Parker
Acting Probate Judge – Terri Adams
Sheriff – Chris Prine



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lowndes County Board of Commissioners, Georgia for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award. Lowndes County has received this prestigious award for four consecutive years.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year beginning July 1, 2007. In order to be awarded the certificate, the government published an easily readable and efficiently organized CAFR that satisfied both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. This award is valid for a period of one year only. We believe our current CAFR continues to meet the criteria of the program and will be submitting it to the GFOA to determine eligibility for another award. Lowndes County has received this prestigious award for two consecutive years.

Introduction	
Transmittal Letter	11
How to Use This Document	17
A Brief History of Lowndes County	18
Community Profile	20
Maps	23
Budget Process and Calendar	27
Budgeting and Accounting Controls	28
Fund Structure and Basis of Accounting	29
Financial Policies	31
Organizational Structure	39
Personnel Summary	41
Financial Summary	
Financial Summary	43
Summary of Revenues by Fund	44
Revenue Charts	47
Revenue Sources and Assumptions	48
Summary of Expenditures by Fund and Type	61
Expenditure Charts	64
Fund Balance/Equity History	65
Debt Service	69
Capital Improvements	71
General Fund	
Financial Summary	73
Sources of Revenue	74
Revenue Charts	76
Expenditures by Function and Type	77
Expenditure Charts	78
Board of Commissioners	79
Commissioners Assistant	81
County Attorney	82
Community Development	83
County Clerk	84
County Manager	86
Risk Management	88
Board of Elections	90
Finance	92
Personnel	94
Information Technology Services	96
General Facilities	98
Tax Commissioner	99
Board of Assessors	101
Facilities Maintenance	103
County Engineer	106
Contingency	108
South Georgia Regional Commission *	109

*Historical Data – Moved to Special Services Fund

General Fund	
Superior Court	110
Clerk of Court	112
District Attorney	114
District Court Administrator	115
State Court	116
Solicitor General	118
Magistrate Court	120
Probate Court	122
Juvenile Court	124
Probation	126
Circuit Public Defender	127
Sheriff	128
Fire/Rescue *	131
Animal Control	132
Emergency Management	134
Emergency Medical Services	136
Coroner	137
Public Works – Administration	139
Road Maintenance	141
Road Construction	143
Street Lighting	145
Mosquito Control *	146
Feed the Elderly	147
The Haven	148
Mental Health	149
Public Health	150
Extension Service	151
Family Services	152
Parks and Recreation **	153
Chambers of Commerce	154
Library	155
Moody Support Group	156
Historical Society	157
Southside Recreation	158
Boys & Girls Club	159
Children’s Advocacy Center	160
Heritage Foundation	161
QUOLA	162
Board of Equalization	163
County Planner *	164
Planning Commission *	165
VALOR/GIS *	166
Zoning *	167
Other Financing Uses	168

*Historical Data – Moved to Special Services Fund

**Historical Data – Moved to Parks and Recreation Authority

Special Revenue Funds	
Keep Lowndes/Valdosta Beautiful	169
Commissary	170
Drug Seizures	172
Accommodation Excise Tax *	173
Intergovernmental Grants	174
Jail Operations	175
Drug Abuse Treatment	177
Emergency Telecommunications	178
Victim/Witness	180
Special Services	181
Capital Project Funds	
CDBG CHIP Grant	185
Special Purpose Local Option Sales Tax IV	186
Special Purpose Local Option Sales Tax V	187
Judicial-Administrative Complex/Jail Construction	188
Special Purpose Local Option Sales Tax VI	189
CDBG EIP Grant (Martin's Famous Pastry)	190
CDBG EDA Grant (Martin's Famous Pastry)	191
Enterprise Funds	
Water/Sewer	193
Landfill	196
Street Lighting	198
Sanitation	199
Internal Service Funds	
Equipment Maintenance	201
Health Insurance	203
Fleet Manager	204
Workers Compensation	205
Other Funds	
Industrial Authority Debt Service	206
Appendices	
Authorized Positions	207
Millage History	216
Glossary of Terms	217
Expenditure Definitions	221

This page intentionally left blank.



July 19, 2010

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 hereby present to you the annual operating budget for Lowndes County government for the fiscal year ending June 30, 2011.

Several years ago, the Board adopted a 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. It is my belief that this statement sums up the Board's long-term objectives and reiterates the Back to Basics philosophy that you follow. With the unfounded economic times we find our world facing, the short term objectives have narrowed: To provide the citizens with basic, mission-critical services without having a severe impact on the taxpayer or personnel while building a foundation for a more efficient and effective local government. During the Board's annual retreat, the foundation is laid for planning the coming eighteen to twenty four months. At that time, you set goals which give staff direction in budgeting and planning. In addition, several sources are available to assist in decision making including the Pay Plan Maintenance Contract, a Merit Increase Plan, a Capital Improvement Plan, a Comprehensive Plan, a Transportation Plan, a Solid Waste Management Plan and a Water/Sewer Master Plan and Rate Study.

As we look at our upcoming budget, I feel that it is important to take a moment to review what the County has accomplished.

- 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 will continue for six years. Lowndes County had two level one projects included on this SPLOST, the completion of the Judicial/Administrative Complex and Phase II of the Jail Expansion project. 56.07% of proceeds are allocated to Lowndes County for projects. While the original expectation for collections was \$182,500,000, the current economy has impacted the tax and revenues are behind schedule.
- GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from the Government Finance Officers Association of the United States and Canada for the fourth consecutive year for its budget beginning July 1, 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 ended 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 A1 rating with a stable outlook, noting the County's "sound policies and management practices, a multi-year trend of operating surpluses, and healthy fund balance levels." Standard & Poor's upgraded Lowndes 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: Both phases of this project will be complete in the coming weeks. The judicial wing provides offices for all of the courts as well as the District Attorney and Solicitor General while the administrative wing will consolidate the majority of County services into one facility. The five story judicial wing provides for additional courtrooms and security and was constructed at a cost of \$23 million utilizing bonds and SPLOST funding. The cost for Phase II was \$8 million. All occupants are anticipated to be in the building by the first week of October.
- Lowndes County Jail Expansion: 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 approximately 500 new beds and a video visitation area. The expansion should be completed very soon and cost \$18 million.
- Lowndes County Emergency Operations Center: Completed in the fall of 2009, the Emergency Operations Center, a \$2.7 million facility, provides a state of the art, secure facility for emergency personnel and officials to operate during a disaster or emergency.
- County Website: Lowndes County launched its new website in the spring of 2010. 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 all residents. Over a four year period, the Board elected to phase out the insurance premium rollback, equalizing the millage rate for unincorporated and incorporated residents. The insurance premium tax has been used to help pay for fire protection.

In 2007, the Board elected to designate 1 mill of taxes to the Industrial Authority. This was in addition to the County's millage. The Industrial Authority had been funded through the Accommodation Excise Tax; however, the tax had not grown at a rate sufficient to support the agencies funded from it.

In 2008, the Board elected to designate 1.25 mills to the Parks and Recreation Authority. The County's millage was reduced accordingly. Previously, the department was operated by the City of Valdosta but funded solely by Lowndes County.

In computing the millage rate, the County is required under the Taxpayers Bill of Rights to compute a "rollback" rate, the rate that would generate the same amount of tax revenue from the prior year. If the actual rate exceeds the rollback rate, the County must advertise the increase and hold three public hearings to approve the millage. Conceivably, under this state mandated formula, millage could stay the same or even decrease and the County could still have to advertise a tax increase.

Adding to the complexity of calculating millage, the state legislature imposed assessment caps, holding assessments at the 2008 values. In addition, they also repealed the Homeowners Tax Relief Grant

which offered an additional exemption of \$8,000 to all homeowners which was reimbursed by the State.

Fiscal Year 2011 Highlights:

The General Fund decreased from fiscal year 2010 of \$(1,153,684) or (2.84)%. The total County budget decreased by \$(27,182,182) or (25.41)%. The housing market, which was booming several years ago, has all but stopped. Unemployment continues to climb. And the legislature has imposed assessment caps. The combination of these factors has drastically impacted both property taxes and sales taxes. As a result of the slowdown, the Budget committee made every effort to hold down costs while maintaining services. Many departments saw decreases in their budgets. And many outside agencies saw reductions or even eliminations. Some of the significant items in the budget include:

- No new or upgraded positions
- Freezing of unfilled positions
- Reduction in Force
- No merit or cost of living increases
- Reduction of travel allowances
- Elimination of county-funded state positions
- Elimination of outside agencies from County payroll and insurance
- Elimination of all vehicles, equipment and computer purchases
- The budget was calculated with an expectation of declining property tax and sales tax collections.

Issues and Challenges:

- Unified Land Development Code (ULDC): As the County continues to grow, the Unified Land Development Code and planning become more and more important. The County partnered with the University of Georgia and Georgia Tech to develop tools to assist in planning and for analyzing the impact of growth. In addition, the ULDC assists in protecting citizens and other landowners in Lowndes County.
- Roads: Lowndes County still has a considerable amount of unpaved roads. Increasing costs of paving have contributed to the slowdown in paving and resurfacing. In addition, the reduced sales tax collections and their impact on cash flow have caused many projects to be delayed until the economy picks up.
- Jail Expansion: The County Jail that currently exists was built in four phases. The oldest section dates back to the 1950s. Some areas of the jail are in poor repair and are unusable. With the populations reaching 700, an expansion is currently underway that will eventually increase the capacity to 1,000 beds. With the expansion, additional personnel will be another challenge the County faces.
- Solid Waste Management: For several years, the Board has studied solid waste and how to fund the program. For many years, citizens have used the convenience centers at no cost. However, with the Service Delivery Strategy Agreements, the cities made the case that none of their citizens utilized the services since they received service from the cities. As a result, the SDSA states that the program must be funded through user fees. The development of a program that meets the needs and provides the necessary revenue has been a challenge that the County continues to struggle with. In 2009, the County adopted a plan to require any resident who wanted to utilize the centers to purchase a card for \$100. Throughout the year, the program was monitored and recommendations were made for changes in 2010.

Total Expenditures: The fiscal year 2010 budget for the County is \$79,779,427, a decrease of (25.41)% from 2010. A summary of each fund is presented below.

<i>Fund</i>	<i>FY 2010</i>	<i>FY 2011</i>	<i>Variance</i>	<i>Percent Change</i>
General Fund	40,585,074	39,431,390	(1,153,684)	(2.84)%
Special Revenues Funds				
<i>Keep Lowndes/Valdosta Beautiful</i>	61,903	50,000	(11,903)	(19.23)%
<i>Commissary</i>	537,836	607,178	(69,342)	(12.89)%
<i>Drug Seizures</i>	1,000,000	1,000,000	-	0.00%
<i>Intergovernmental Grants</i>	501,276	92,336	(411,329)	(86.06)%
<i>Jail Operations</i>	646,262	484,000	(162,262)	(25.11)%
<i>Drug Abuse Treatment</i>	284,271	185,000	(99,271)	(34.92)%
<i>Emergency Telecommunications</i>	2,530,746	2,654,902	124,156	4.91%
<i>Victim/Witness</i>	287,916	224,728	(63,188)	(21.95)%
<i>Special Services</i>	3,761,000	3,396,718	(364,282)	(9.69)%
Total Special Revenue Funds	9,611,210	8,694,862	(916,348)	(9.53)%
Capital Project Funds				
<i>CDBG CHIP Grant</i>	100,000	100,000	-	0.00%
<i>Special Purpose Local Option Sales Tax IV</i>	2,400,000	1,100,000	(1,300,000)	(54.17)%
<i>Special Purpose Local Option Sales Tax V</i>	16,000,000	6,600,000	(9,400,000)	(58.75)%
<i>Judicial/Administration & Jail Construction</i>	8,000,000	-	(8,000,000)	(100.00)%
<i>Special Purpose Local Option Sales Tax VI</i>	14,860,000	9,000,000	(5,860,000)	(39.43)%
<i>CDBA EIP Grant (Martin's Famous Pastry)</i>	100,000	-	(100,000)	(100.00)%
<i>CDBA EDA Grant (Martin's Famous Pastry)</i>	600,000	-	(600,000)	(100.00)%
Total Capital Project Funds	42,060,000	16,800,000	(25,260,000)	(60.06)%
Enterprise Funds				
<i>Water/Sewer</i>	4,050,000	3,642,524	(407,476)	(10.06)%
<i>Landfill</i>	225,450	105,700	(119,750)	(53.12)%
<i>Street Lighting</i>	210,000	252,040	42,040	20.02%
<i>Sanitation</i>	1,260,000	996,811	(263,189)	(20.89)%
Total Enterprise Funds	5,745,450	4,997,075	(748,375)	(13.03)%
Internal Service Funds				
<i>Equipment Maintenance</i>	649,875	409,600	(240,275)	(36.97)%
<i>Health Insurance</i>	4,600,000	3,650,000	(950,000)	(20.65)%
<i>Fleet Manager</i>	3,710,000	2,896,500	(813,500)	(21.93)%
<i>Workers Compensation</i>	-	500,000	500,000	100.00%
<i>Industrial Authority Debt Service</i>	-	2,400,000	2,400,000	100.00%
Total Internal Service Funds	8,959,875	9,856,100	896,225	10.00%
Total All Funds	106,961,609	79,779,427	(27,182,182)	(25.41)%

Revenues:

The single largest source of revenues for the General Fund is derived from current year property taxes. Property taxes were calculated with a projected decline in the digest due to several factors. The imposed caps by the General Assembly have prevented any increases due to reassessment. Added to that, relatively no new growth, a decline in motor vehicle values and a reduction in new vehicles to replace those values and the result is a declining digest.

County-Wide

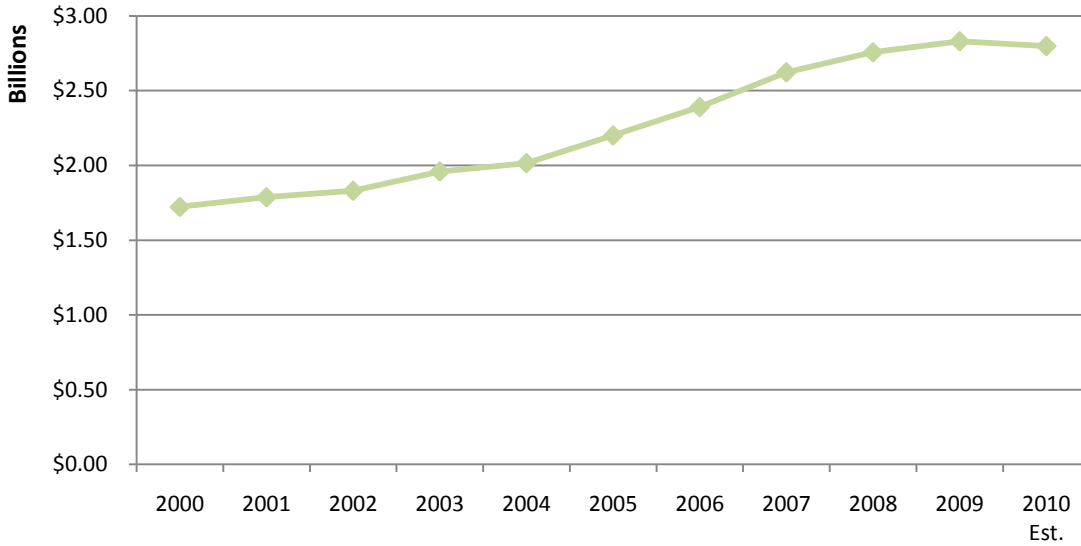


Figure 1 Digest Growth History

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 2011 is \$39,431,390, a decrease of \$(1,153,684) or (2.84)%. Current year property taxes account for \$19,396,500 or 49.19% of General Fund revenues, down from \$20,072,000 in 2010.

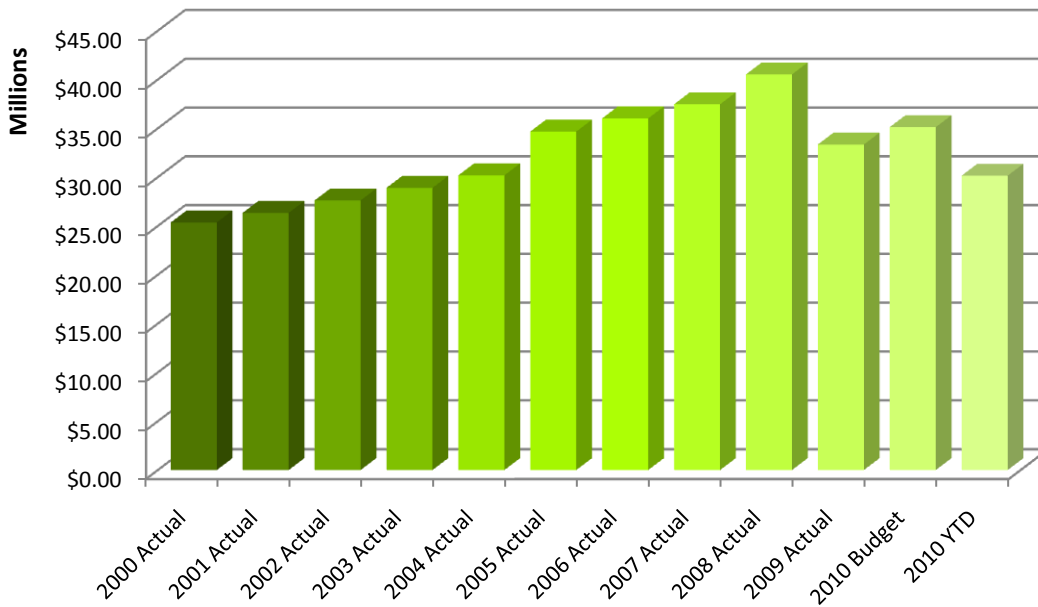


Figure 2 General Fund Tax Revenue History

Expenditures:

The expenditures for fiscal year 2011 represent a most basic level of current services. No new positions or upgrades were considered. No new vehicles or equipment were included. Computer replacements were put on

hold for one year. Many unfilled positions have been frozen. No merit or cost of living increases are included and all travel allowances have been reduced. Some positions have been eliminated altogether through a Reduction in Force. The current economy coupled with limitations on personnel and capital in previous budgets have made 2011 one of the most difficult budgets to balance.

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

The single largest expenditure of a local government’s budget is personnel which includes salaries and benefits. The expenditures for personnel in fiscal year 2011 budget represent 58.97% of the General Fund Budget or \$23,251,296. Of the total budget, personnel expenditures represent 35.52% or \$28,334,920. It is important to note that the percentage changes are affected by the size of the budget.

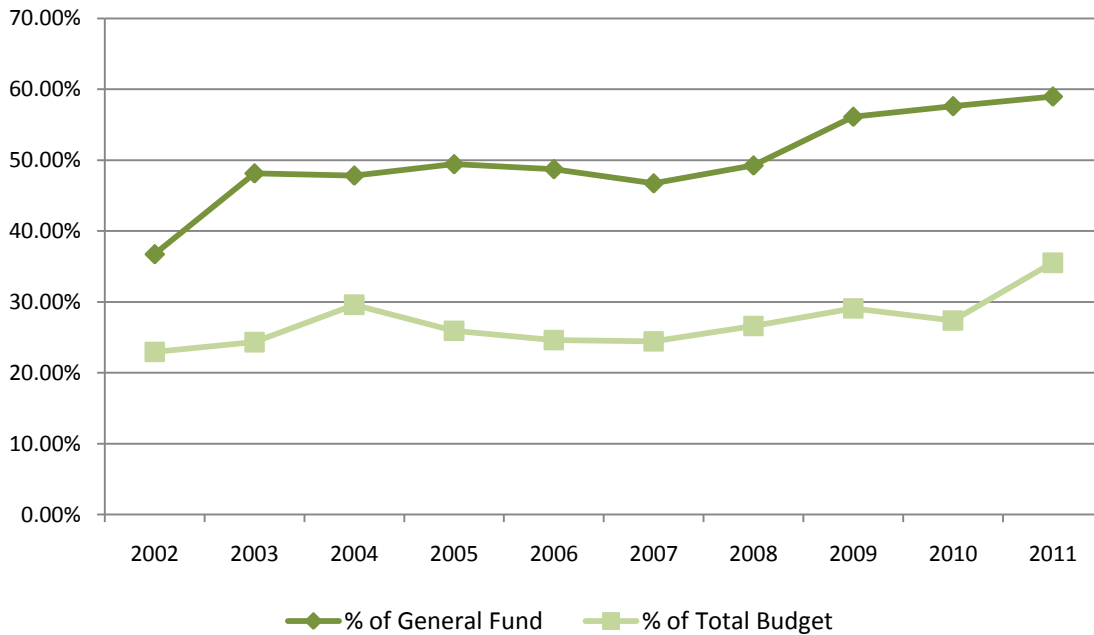


Figure 3 Personnel as a Percentage of Budget

A total of 34 positions were requested during the budget process in addition to requests for 16 upgrades. No new positions or upgrades were recommended. Additionally, several positions were frozen or eliminated per the Board’s action on June 24th. There were no adjustments included for cost of living or merit increases. Also, any employee who receives an allowance for travel will see a reduction in that allowance.

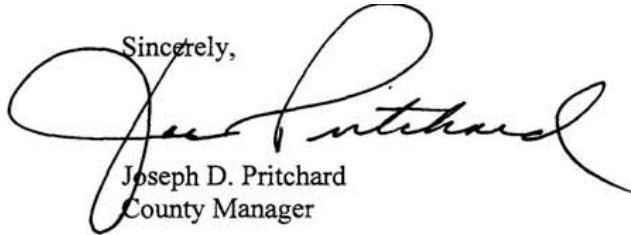
In order to maintain the current level of services several expenditures were reduced or eliminated across the board. Travel related to training was significantly reduced in the 2011 budget. While training is of critical importance to ensure that employees stay abreast of changes in legislation and technology 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 that are mandatory only.

Prior to last year, the County had been in the process of updating some of its older equipment. Due to the economy, that program was put on hold last year. Some allowances were made due to the critical nature of some of that equipment. However, as things continue to decline, the proposed budget recommends no capital purchases. This will also result in a reduction of revenue from the sale of surplus property.

Summary:

In summation, the budget for fiscal year 2011 provides for the funding for mission critical services only 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 more difficult than ever. In light of these constraints, I believe that this represents an extremely lean budget that enforces the Board's "Back to Basics" philosophy and will challenge us all to be more efficient and effective than ever before.

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. As always, staff and I stand ready to answer any questions you may have.

Sincerely,

Joseph D. Pritchard
County Manager

This page intentionally left blank.

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.



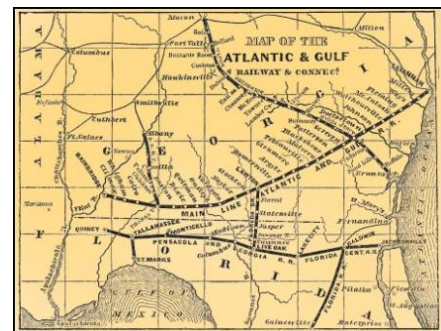
Lowndes County, located in south central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a Revolutionary War leader from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





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.

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)	504.22	57,906.14
Persons per square mile	182.8	141.4

Population:

Greater Lowndes County	
1970	55,112
1980	67,972
1990	75,981
2000	92,115
2005	98,574
2009 Estimate	106,814

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

	Lowndes County	Georgia	United States
Population, 2009 Estimate	106,814	9,829,211	307,006,550
Population growth rate, 2009	15.9%	20.1%	9.1%
Percent of population over age 65, 2009	9.7%	10.1%	12.8%
Percent of population under age 18, 2009	26.2%	26.3%	24.3%

Gender Comparison, 2008	Lowndes County	Georgia	United States
Female Population	50.6%	50.8%	50.7%
Male Population	49.4%	49.2%	49.3%

Educational Statistics:

	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	United States
Housing units, 2008	44,095	4,026,082	129,065,264
Homeownership rate, 2000	60.8%	67.5%	66.2%
Median value, owner occupied housing units, 2000	\$87,600	\$111,200	\$119,600
Households, 2000	32,654	3,006,369	105,480,101
Persons per household, 2000	2.61	2.65	2.59

Crime Statistics:

	2001	2002	2003	2004	2005	2006
Murder	2	7	3	5	10	2
Rape	28	44	40	50	44	35
Assault	174	246	240	237	233	226
Burglary	503	817	885	807	942	989
Larceny	2,556	3,174	3,520	3,675	3,788	3,279
Auto Theft	175	204	221	245	269	200

Voter Statistics:

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

Economic Characteristics:

	Lowndes County	Georgia	United States
Median household income, 2008	\$41,209	\$50,834	\$52,029
Per capita income, 1999	\$16,683	\$21,154	\$21,587
Persons below poverty, 2008	19.6%	14.7%	13.2%
Unemployment rate, 2009	8.1%	9.6%	9.3%

Business Statistics:

	Lowndes County	Georgia	United States
Private, nonfarm establishments, 2007	2,777	231,810	7,705,018
Private, nonfarm employment, 2007	42,739	3,648,418	120,604,265
Nonemployer establishments, 2007	6,183	738,158	21,708,021
Retail sales, 2002 (\$1,000)	1,332,541	90,098,578	3,056,421,997
Retail sales per capita, 2002	\$14,230	\$10,551	\$10,615
Building permits, 2008	745	35,368	905,359

Assessed Valuations (\$1,000):

	Assessed Value	Actual Value	Assessment Rate	Unincorporated Tax Rate	Incorporated Tax Rate
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	\$2,623,345	\$6,558,363	40%	8.76	8.76
2009	\$2,756,750	\$6,891,876	40%	7.31	7.31

Principal Taxpayers, 2009:

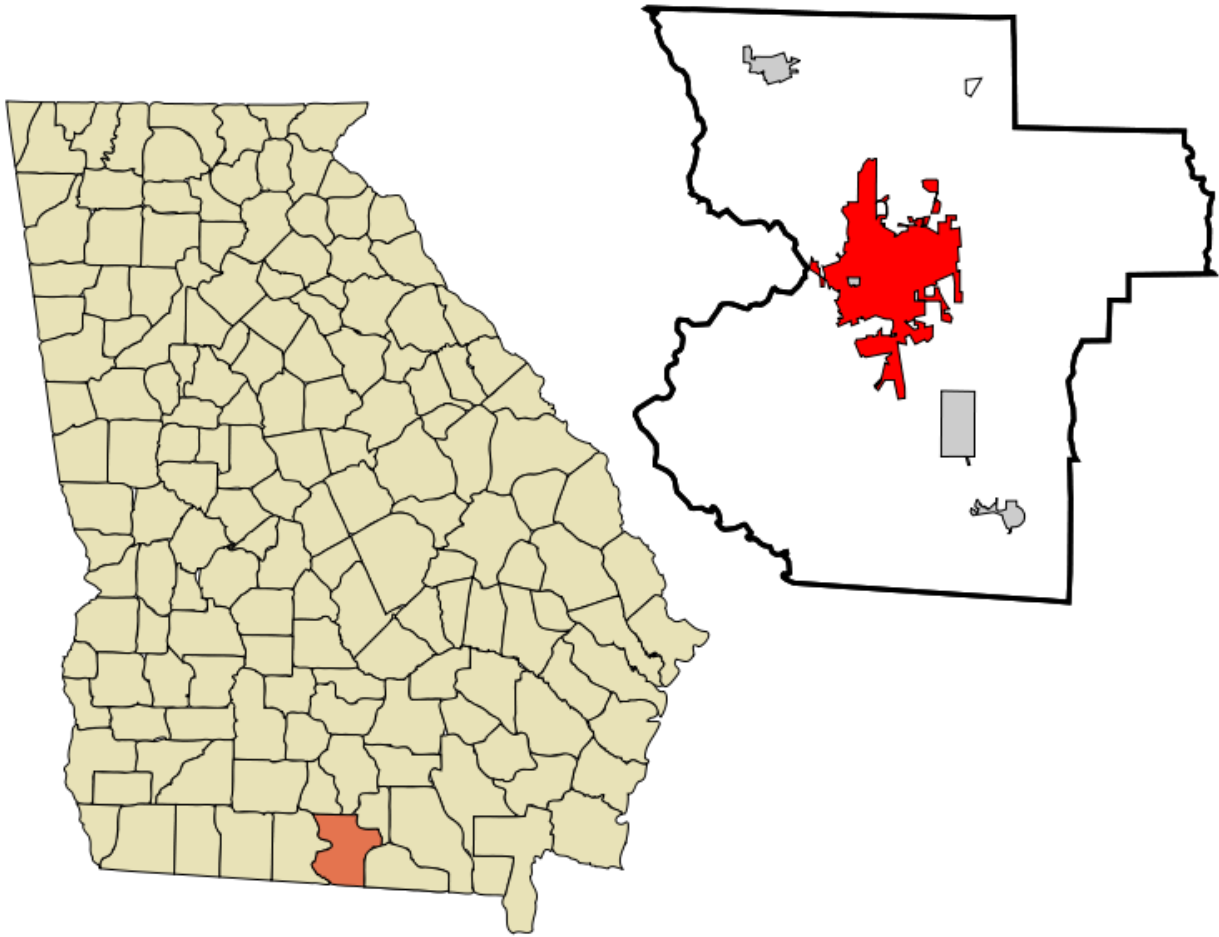
	Taxable Assessed Value	% of Taxable Assessed Value
Archer Daniels Midland	\$74,097,853	2.69%
Packaging Corporation of America	\$49,075,440	1.78%
Lowe's Distribution Center	\$43,049,356	1.56%
The Langdale Company	\$25,928,845	0.94%
Georgia Power Company	\$25,640,176	0.93%
Marelda Valdosta Mall LLC	\$12,552,149	0.46%
Bellsouth Communications	\$12,374,318	0.45%
Colquitt Electric Membership	\$13,382,528	0.49%
Lowe's Home Center LLC	\$11,853,582	0.43%
South Georgia Pecan Co.	\$11,818,050	0.43%
All Others	\$2,476,750,409	89.85%

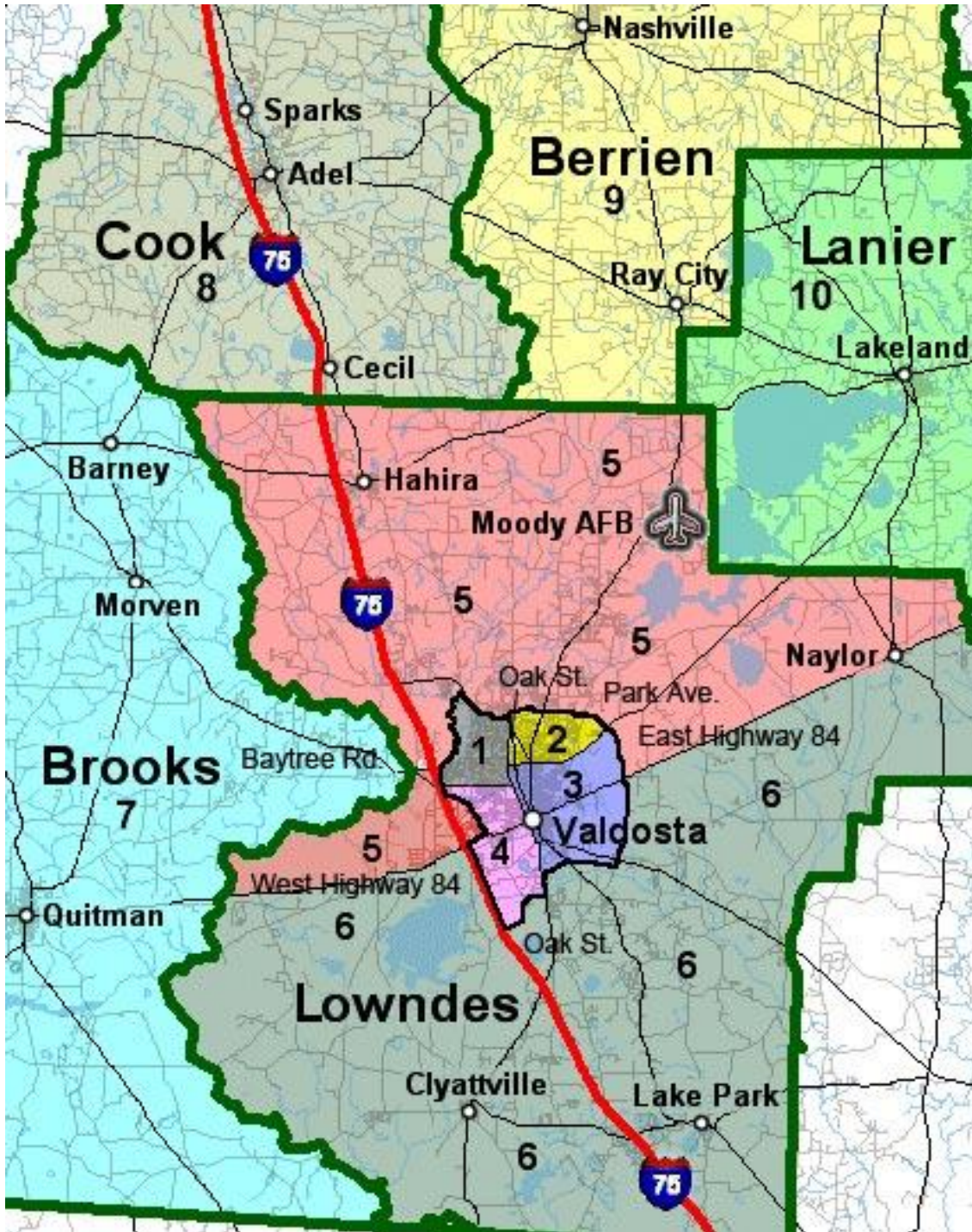
Principle Employers, 2009:

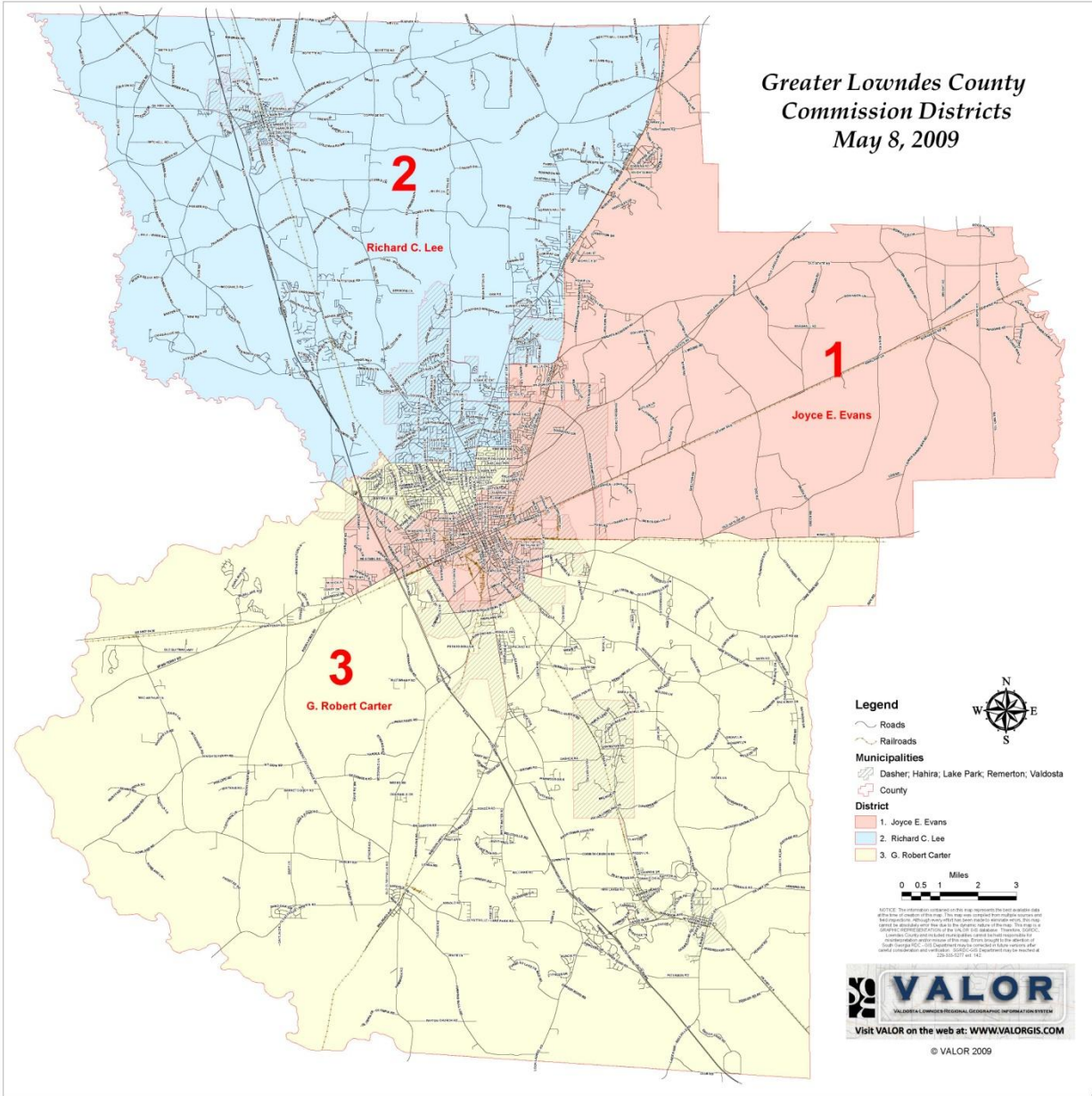
	Employees	% of County Employees
Moody Air Force Base	4,448	8.61%
South Georgia Medical Center	2,300	4.45%
Valdosta State University	2,280	4.42%
Lowndes County School System	1,279	2.48%
Valdosta City School System	950	1.84%
Lowe's Distribution Center	900	1.74%
Convergys	850	1.65%
City of Valdosta	659	1.28%
Lowndes County	540	1.05%
Fresh Beginnings	500	0.97%
All Others	36,929	28.48%

Millage Rate, 2008:

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







This page intentionally left blank.

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

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.

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.

Fund	Description	Basis of Accounting
General Fund	The General Fund is the principal operating fund of the County government. Most of the operating expenditures of the County should be accounted for in the General Fund unless there is a compelling reason for them to be reported in some other fund type.	Modified Accrual
Special Revenue Funds	Special Revenue Funds are used to account for specific revenues that are legally limited in their usage. The County uses a number of Special Revenue Funds which are described below.	Modified Accrual
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. For FY 2011, this program is no longer accounted for as a County department.	Modified Accrual
Sheriff's Commissary	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.	Modified Accrual
Drug Seizures	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.	Modified Accrual
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.	Modified Accrual
Intergovernmental Grants	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.	Modified Accrual
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.	Modified Accrual

Fund	Description	Basis of Accounting
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). For FY 2011, this program is no longer accounted for as a County department.	Modified Accrual
Emergency Telecommunications	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.	Modified Accrual
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. Previously, a portion also went to The Haven, a battered women's shelter.	Modified Accrual
Special Services	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.	Modified Accrual
Capital Project Funds	Capital Project Funds are used to account for specific revenues that are limited to usage on specific capital projects. The County uses Capital Project Funds to account for SPLOST. A description of the Capital Project Funds used by the County follows.	Modified Accrual
CDBG 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.	Modified Accrual
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.	Modified Accrual
Judicial/Administrative Complex and 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.	Modified Accrual
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.	Modified Accrual
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.	Modified Accrual

Fund	Description	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. The project has been completed.	Modified Accrual
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. This project has been completed.	Modified Accrual
Enterprise Funds	Enterprise Funds are used primarily to account for “business-like” activities that are primarily financed through user charges. Following is a description of the Enterprise Funds used by the County.	Accrual
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.	Accrual
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.	Accrual
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.	Accrual
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.	Accrual
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. Following is a description of the Internal Service Funds used by the County.	Accrual
Equipment Maintenance	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.	Accrual
Health Insurance (Previously Self-Insurance)	This fund accounts for the County’s health insurance plan. The County is self-insured. Previously, workers compensation was included in this fund; however, during FY 2010, these were separated to give a better picture of how each is performing.	Accrual

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.

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.

Budget and Equity Reserve Policy, con't.

The proposed budget shall be submitted to the Board of Commissioners for adoption prior to June 30 of each calendar year for the subsequent year. A copy of the proposed budget shall be made available to the public and, upon request, to the news media. An advertisement of the availability of the proposed budget and notice of 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:

Capital Improvement Plan Policy, con't.

- 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;

Investment Policy, con't.

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.

	US Government Obligations	100%
US Government Agency Securities and Securities issued by Instrumentalities of Gov't. Sponsored Corporations	Repurchase Agreements	75%
	Prime Bankers Acceptances	25%
	Obligations of other political subdivisions of the State of Georgia	10%
		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.

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

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

Debt Management Policy, con't.

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

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

Revenue-secured debt may be used to fulfill the capital needs of the revenue producing enterprise activities. The amount should be limited to the feasibility of the overall financing plan determined by the Finance Director and/or Committee. Issuance of bonds shall be made in accordance with the laws of Georgia. The obligations of such bonds shall be held to the project requirements and the limits imposed by those laws.

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

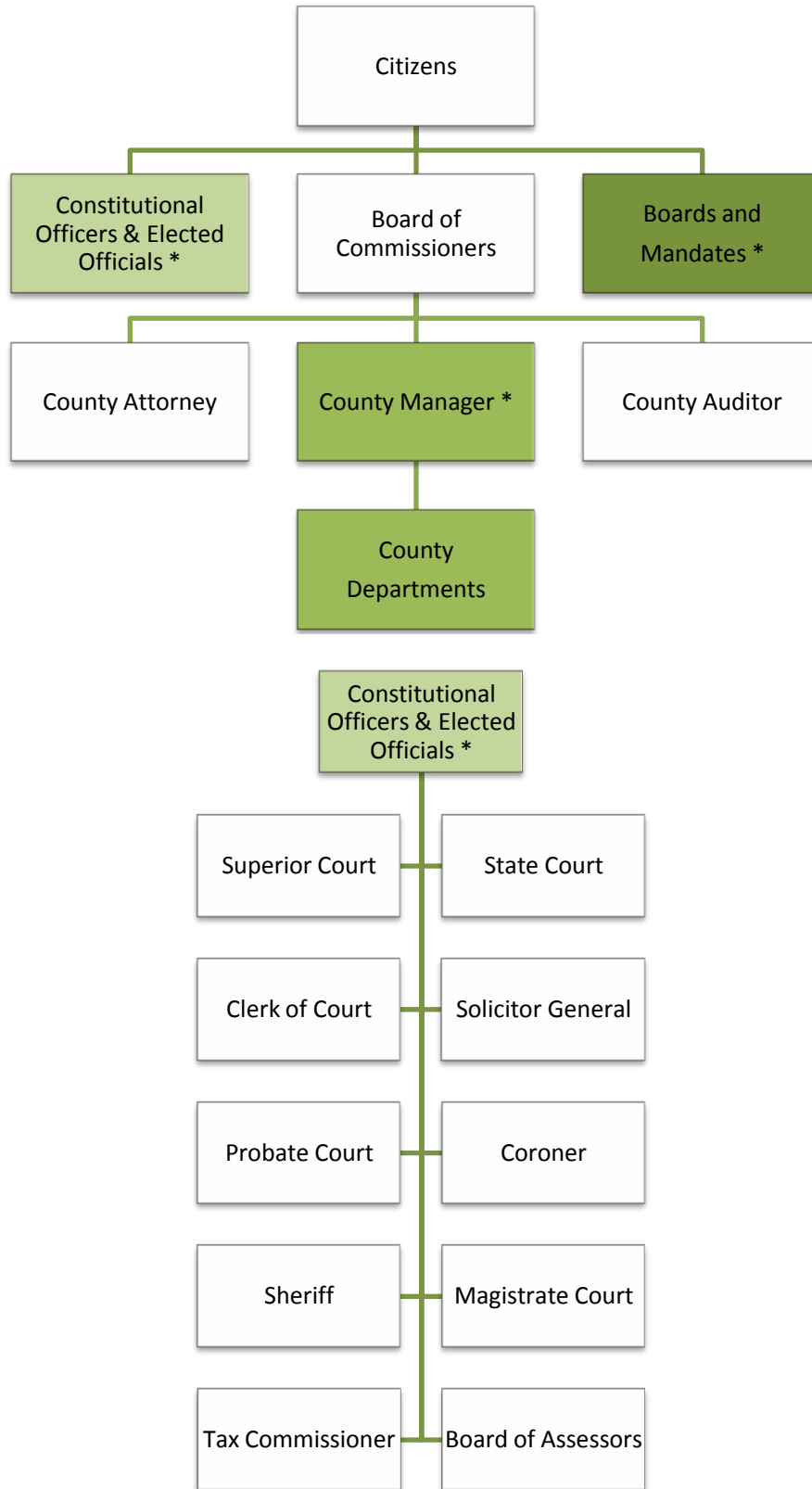
At the discretion of the Finance Director and/or Committee, the County may issue securities that pay a variable rate of interest. The County may also make an irrevocable pledge of a security interest in an account created exclusively for the security holders of the obligations. The pledge would have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

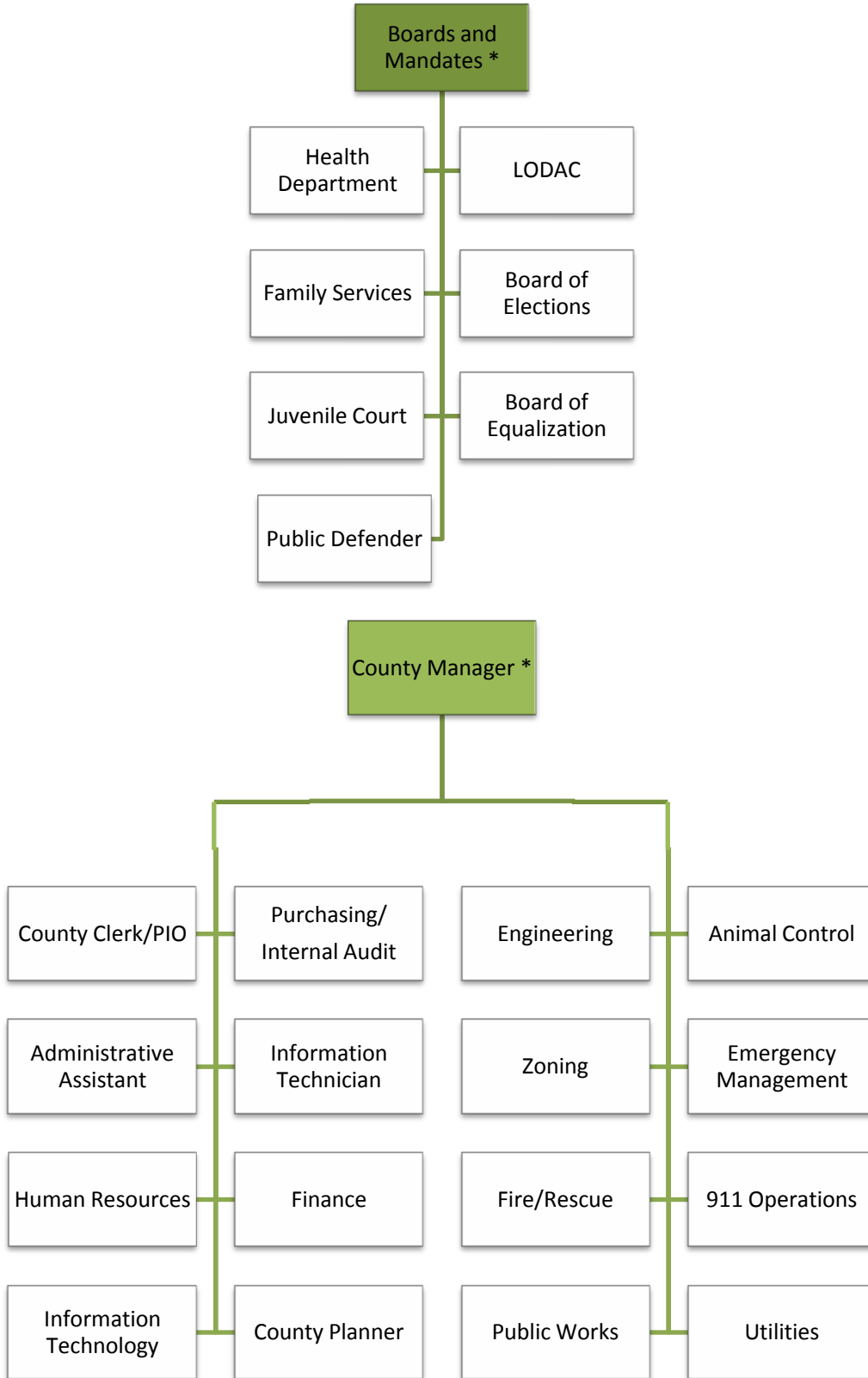
Method of Sale - The County shall determine the best sale method for each debt issue based on market conditions, issue-specific conditions, cost and risks associated with alternative debt structures, credit rating, general financial condition and staff capability to administer. The County shall promote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

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

Debt Management Policy, con't.

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





	Positions Approved in 2010	642
Adjustment Made During Fiscal Year		
	Community Development Director	1
	ITS Intern	1
	Airport Authority	(2)
	Drug Abuse Treatment	3
	Water/Sewer	3
	Actual Positions in 2010	648
Retirees		
	Board of Assessors	(1)
	Facilities Maintenance	(1)
	Fire/Rescue	(1)
	Equipment Maintenance	(1)
Frozen Positions		
	Finance	(2)
	ITS	(1)
	Engineering	(1)
	Clerk of Court	(1)
	Magistrate Court	(1)
	Probate Court	(1)
	Road Maintenance – Grading	(2)
	Road Construction	(2)
	Facilities Maintenance	(1)
	Utilities	(1)
	Sanitation	(6)
	Equipment Maintenance	(1)
Removed from County Payroll		
	Probation	(2)
	Keep Lowndes Valdosta Beautiful	(1)
	Airport Authority	(5)
	LODAC HUD Grant	(4)
	Drug Abuse Treatment	(8)
Reduction in Force		
	Commissioners Assistant	(1)
	Community Development	(1)
	Office of the County Manager	(1)
	Risk Manager	(1)
	Finance	(1)
	Engineering	(2)
	Equipment Maintenance	(1)
	Approved Positions in 2011 Budget	596

This page intentionally left blank.

Annual Operating Budget

Financial Summary (in thousands)

43

	Governmental Types			Business Types		Total FY 2011	Total FY 2010
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service		
Revenues							
Taxes	33,828.5	3,645.0	13,315.0	-	2,400.0	53,188.5	52,052.0
Licenses and permits	7.5	106.5	-	-	-	114.0	131.0
Intergovernmental	159.9	706.4	100.0	-	-	966.3	2,112.9
Charges for service	3,928.0	2,160.0	-	5,095.8	7,056.1	18,240.0	19,485.6
Fines and forfeitures	1,460.0	1,817.0	-	-	-	3,277.0	3,165.0
Investment income	7.5	-	10.0	-	-	17.5	281.5
Miscellaneous	40.0	565.0	-	1,030.0	-	1,635.0	1,044.0
Total Revenues	39,431.4	8,999.9	13,425.0	6,125.8	9,456.1	77,438.3	78,272.0
Expenditures/Expenses							
General government	10,736.5	470.5	-	-	4,150.0	15,357.0	16,017.7
Judicial	4,802.1	317.0	-	-	-	5,119.1	5,344.4
Public safety	17,585.4	6,592.9	-	-	-	24,178.3	25,358.9
Public works	4,239.2	96.7	16,800.0	4,502.1	3,306.1	28,944.1	55,257.6
Health and welfare	715.3	235.0	-	-	-	950.3	1,330.9
Culture and recreation	1,020.0	-	-	-	-	1,020.0	1,050.0
Housing and development	95.0	982.6	-	-	2,400.0	3,477.6	2,104.0
Total expenditures/expenses	39,193.5	8,694.9	16,800.0	4,502.1	9,856.1	79,046.6	106,463.5
Excess (Deficit) of Revenues Over Expenditures/Expenses	237.9	305.2	(3,375.0)	1,623.7	(400.0)	(1,608.3)	(28,191.5)
Non-Operating Revenue/Expense							
Water/Sewer	-	-	-	(495.0)	-	(495.0)	(470.0)
Other Sources and Uses							
Transfers In	-	287.9	-	-	-	287.9	53.2
Transfers Out	(237.9)	-	-	-	-	(237.9)	(53.2)
Excess (Deficit) of Revenues and Other Sources Over Expenditures, Expenses and Other Uses	-	593.1	(3,375.0)	1,128.7	(400.0)	(2,053.3)	(28,661.5)

Annual Operating Budget

Summary of Revenues by Fund and Source (in thousands)

44

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
General Fund							
Taxes	40,724.2	33,340.8	35,122.0	33,758.1	35,122.0	33,828.5	(3.68)%
Licenses and permits	138.5	38.8	15.0	9.5	15.0	7.5	(50.00)%
Intergovernmental	1,441.9	1,423.3	186.9	324.4	186.9	159.9	(14.45)%
Charges for services	3,609.2	3,738.4	3,807.2	3,988.4	3,807.2	3,928.0	3.17%
Fines and forfeitures	1,602.2	1,466.1	1,280.0	1,505.1	1,280.0	1,460.0	14.06%
Investment income	199.8	54.8	75.0	8.3	75.0	7.5	(90.00)%
Miscellaneous	76.4	261.6	99.0	279.8	99.0	40.0	(59.61)%
Other sources	-	-	-	-	-	-	-
Total General Fund	47,792.2	40,323.9	40,585.1	39,873.5	40,585.1	39,431.4	(2.84)%
Keep Lowndes Valdosta Beautiful							
Investment Income	2.1	0.8	-	0.1	-	-	-
Miscellaneous	2.0	.07	-	-	-	-	-
Transfers In	50.0	50.0	50.0	60.1	50.0	50.0	0.00%
Total KLV B	54.1	51.5	50.0	60.2	50.0	50.0	0.00%
Sheriff's Commissary							
Charges for services	313.1	272.6	255.0	245.4	255.0	260.0	1.96%
Fines and forfeitures	-	-	-	10.7	-	-	-
Miscellaneous	218.2	181.2	175.0	520.0	175.0	545.0	211.43%
Total Sheriff's Commissary	531.3	453.8	430.0	776.1	430.0	805.0	87.21%
Drug Seizures							
Fines and forfeitures	740.6	661.5	1,000.0	355.9	1,000.0	1,000.0	0.00%
Investment income	36.9	17.4	-	23.6	-	-	-
Miscellaneous	22.6	-	-	-	-	-	-
Total Drug Seizures	800.0	678.9	1,000.0	379.4	1,000.0	1,000.0	0.00%
Hotel/Motel							
Taxes	1,032.4	-	-	-	-	-	-
Total Hotel/Motel	1,032.4	-	-	-	-	-	-
Intergovernmental Grants							
Intergovernmental	636.8	732.3	501.3	922.1	501.3	92.3	(81.58)%
Total Intergovernmental Grants	636.8	732.3	501.3	922.1	501.3	92.3	(81.58)%
Jail Operations							
Fines and forfeitures	526.9	482.1	520.0	512.4	520.0	484.0	(6.92)%
Miscellaneous	-	-	-	12.4	-	-	-
Total Jail Operations	526.9	482.1	520.0	524.8	520.0	484.0	(6.92)%
Drug Abuse Treatment							
Fines and forfeitures	261.0	186.4	206.0	198.7	206.0	185.0	(10.19)%
Total Drug Abuse Treatment	261.0	186.4	206.0	198.7	206.0	185.0	(10.19)%
Emergency Telecommunications							
Intergovernmental	607.6	579.3	522.0	552.7	522.0	522.0	0.00%
Charges for services	1,945.5	1,826.5	1,645.0	1,838.7	1,645.0	1,875.0	13.98%
Investment income	0.3	0.3	-	-	-	-	-
Miscellaneous	20.9	1.2	20.0	20.9	20.0	20.0	0.00%
Other Sources	110.2	6.2	3.2	-	3.2	237.9	7,334.47%
Total Emergency Telecom.	2,681.6	2,431.4	2,190.2	2,412.3	2,190.2	2,654.9	21.22%
Victim/Witness							
Intergovernmental	95.3	95.6	102.8	91.6	102.8	92.1	(10.41)%
Fines and forfeitures	169.3	146.1	159.0	152.3	159.0	148.0	(6.92)%
Total Victim/Witness	264.7	241.7	261.8	243.9	261.8	240.1	(8.29)%

Annual Operating Budget

Summary of Revenues by Fund and Source (in thousands)

45

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
Special Services							
Taxes	-	3,764.9	3,615.0	3,570.3	3,615.0	3,645.0	0.83%
Licenses and permits	-	112.6	116.0	114.5	116.0	106.5	(8.19)%
Charges for services	-	36.3	30.0	27.4	30.0	25.0	(16.67)%
Other Sources	-	21.3	-	-	-	-	-
Total Special Services	-	3,935.1	3,761.0	3,712.3	3,761.0	3,776.5	0.41%
Total Special Revenue Funds	6,788.7	9,193.2	8,920.3	9,229.9	8,920.3	9,287.8	4.12%
CDBG CHIP Grant							
Intergovernmental	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Total CDBG CHIP Grant	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
SPLOST IV							
Investment income	68.5	10.7	10.0	0.5	10.0	-	(100.00)%
Total SPLOST IV	68.5	10.7	10.0	0.5	10.0	-	(100.00)%
SPLOST V							
Taxes	12,059.0	-	-	-	-	-	-
Intergovernmental	755.4	488.9	-	-	-	-	-
Investment income	220.2	73.3	50.0	15.6	50.0	10.0	(80.00)%
Total SPLOST V	13,034.6	562.2	50.0	15.6	50.0	10.0	(80.00)%
Judicial/Admin – Jail							
Investment income	488.4	119.0	100.0	97.4	100.0	-	(100.00)%
Miscellaneous	42,979.7	-	-	-	-	-	-
Total Judicial/Admin – Jail	43,468.1	119.0	100.0	97.4	100.0	-	(100.00)%
SPLOST VI							
Taxes	6,547.1	12,621.1	13,315.0	12,094.6	13,315.0	13,315.0	0.00%
Intergovernmental	-	339.9	-	624.5	-	-	-
Investment income	9.0	34.8	40.0	4.9	40.0	-	(100.00)%
Total SPLOST VI	6,556.2	12,995.8	13,355.0	12,724.1	13,355.0	13,315.0	(0.30)%
CDBG EIP Grant							
Intergovernmental	473.0	-	100.0	11.0	100.0	-	(100.00)%
Total CDBG EIP Grant	473.0	-	100.0	11.0	100.0	-	(100.00)%
CDBG EDA Grant							
Intergovernmental	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total CDBG EDA Grant	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total Capital Project Funds	64,022.6	14,155.1	14,315.0	13,021.2	14,315.0	13,425.0	(6.22)%
Water/Sewer							
Charges for services	3,266.5	3,228.1	3,645.0	4,528.9	3,666.0	3,909.0	7.24%
Miscellaneous	509.3	411.8	380.0	549.9	380.0	480.0	26.32%
Other Sources	3,932.9	3,357.4	-	2,369.0	-	-	-
Non-Operating	71.2	30.9	25.0	6.1	25.0	-	(100.00)%
Total Water/Sewer	7,779.8	7,028.2	4,050.0	7,453.9	4,071.0	4,389.0	8.37%
Landfill							
Miscellaneous	50.0	462.8	370.0	624.2	370.0	550.0	48.65%
Total Landfill	50.0	462.8	370.0	624.2	370.0	550.0	48.65%
Street Lighting							
Charges for services	157.4	170.7	165.0	189.2	165.0	190.0	15.15%
Total Street Lighting	157.4	170.7	165.0	189.2	165.0	190.0	15.15%

Summary of Revenues by Fund and Source (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
Sanitation							
Charges for services	95.2	75.6	1,260.0	578.8	1,260.0	996.8	(20.89)%
Miscellaneous	-	11.1	-	-	-	-	-
Other sources	1,014.6	982.0	-	435.0	-	-	-
Total Sanitation	1,109.8	1,068.7	1,260.0	1,013.8	1,260.0	996.8	(20.89)%
Total Enterprise Funds	9,097.0	8,730.4	5,845.0	9,281.1	5,866.0	6,125.8	4.80%
Equipment Maintenance							
Charges for services	556.6	744.5	649.9	668.0	649.9	409.6	(36.97)%
Miscellaneous	-	26.4	-	-	-	-	-
Total Equipment Maintenance	556.6	770.9	649.9	668.0	649.9	409.6	(36.97)%
Health Insurance							
Charges for services	4,496.9	5,586.3	4,325.0	4,041.6	4,325.0	3,100.0	(28.32)%
Investment income	0.8	0.2	-	0.1	-	-	-
Total Health Insurance	4,497.8	5,586.6	4,325.0	4,041.7	4,325.0	3,100.0	(28.32)%
Fleet Manager							
Charges for services	3,788.8	3,917.0	3,703.5	4,094.7	3,703.5	2,896.5	(21.79)%
Investment income	44.0	6.4	6.5	0.7	6.5	-	(100.00)%
Total Fleet Manager	3,832.7	3,923.3	3,710.0	4,095.4	3,710.0	2,896.5	(21.93)%
Workers Compensation							
Charges for services	-	-	-	668.9	-	650.0	100.00%
Total Workers Compensation	-	-	-	668.9	-	650.0	100.00%
Industrial Authority Debt Service							
Taxes	-	901.8	-	2,475.3	-	2,400.0	100.00%
Investment income	-	0.1	-	0.3	-	-	-
Total Industrial Auth. Debt Service	-	901.9	-	2,475.6	-	2,400.0	100.00%
Total Internal Service Funds	8,887.0	11,182.7	8,684.9	11,949.5	8,684.9	9,456.1	8.88%
Total All Funds	136,587.6	83,585.4	78,350.2	83,355.3	78,371.2	77,726.1	(0.80)%

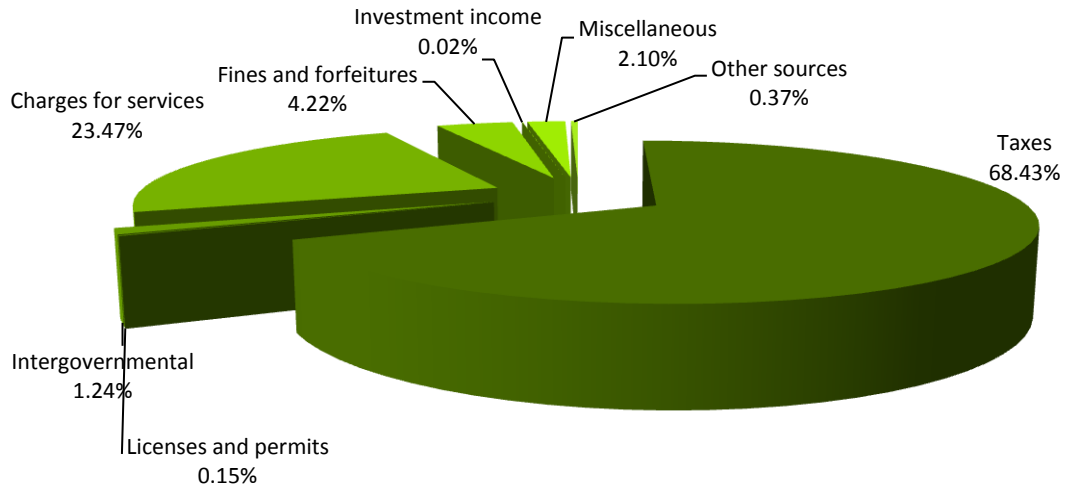


FIGURE 4 REVENUES BY TYPE

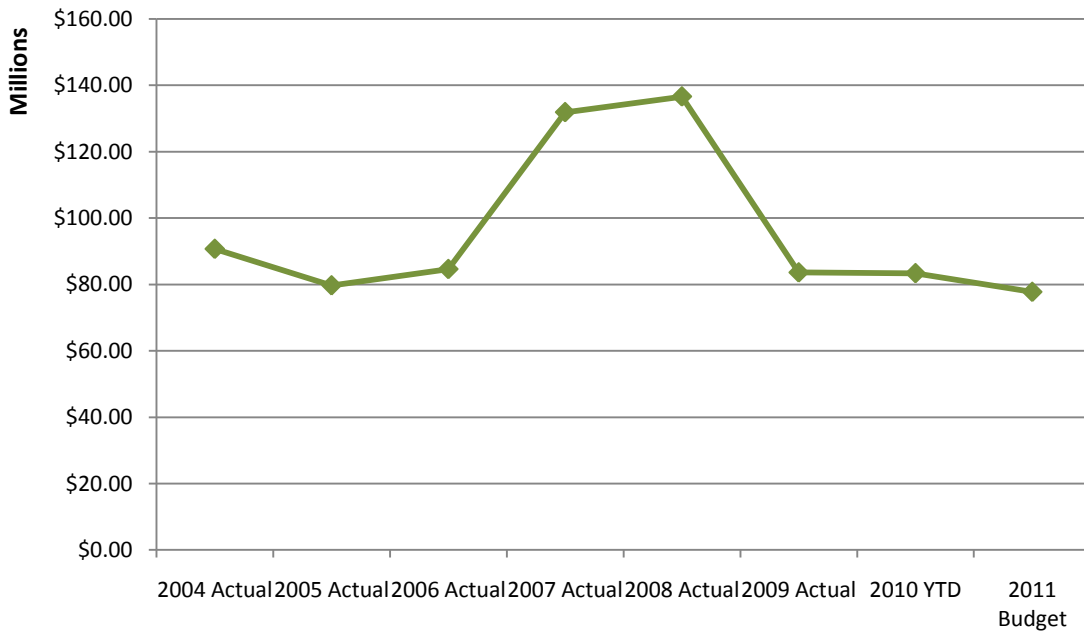


FIGURE 5 ALL FUNDS REVENUE HISTORY

Taxes:

- Property Tax: Based on historical growth factors and assumptions regarding collection rates, the Budget Committee in previous years elected to use a growth factor of 3.00% to 3.50% annually. By applying this growth factor to the advertised tax digest from the previous year, property taxes are calculated. For FY 2011, the Budget Committee used 0.00% growth and a 92% collection rate. While Lowndes County has enjoyed several year of growth from new construction, the economy has significantly impacted that. In addition, the General Assembly imposed assessment caps for a period of three years. New vehicle purchases has declined and used vehicle continue to depreciate, further reducing property tax revenues. This reduction in new vehicles also impacts sales tax collections.

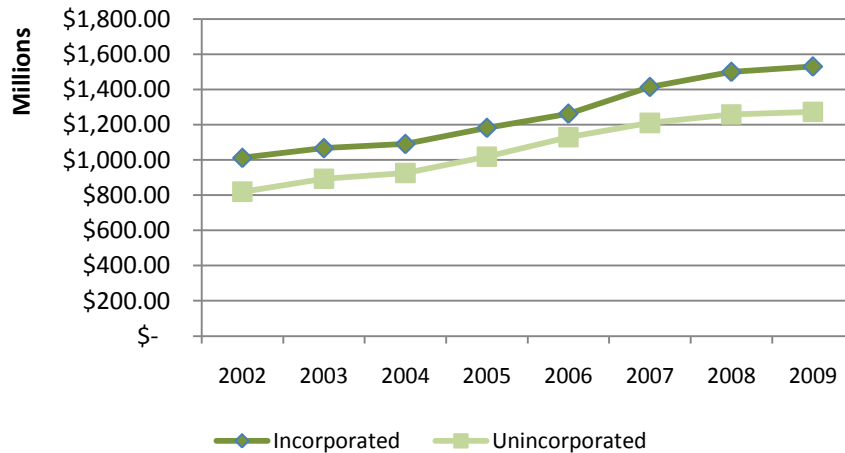


FIGURE 4 DIGEST HISTORY

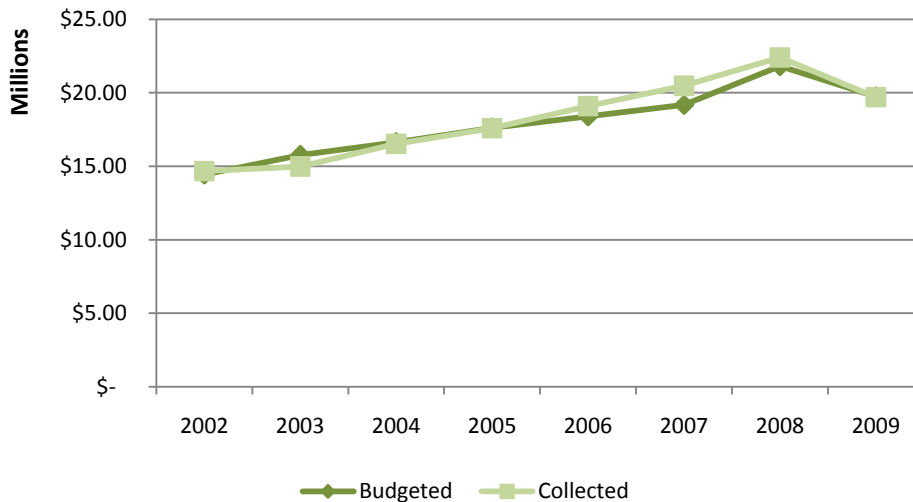


FIGURE 5 TAX COLLECTION HISTORY

Property Tax Value and Collection History

Fiscal Year	Total Taxable Assessed Value	Taxes Levied	Collected within Levy Year	Total Collection
2000	\$1,723,000,300	\$14,064,701	93.81%	99.99%
2001	\$1,787,685,163	\$14,288,707	97.08%	99.92%
2002	\$1,831,102,771	\$15,137,872	96.95%	99.92%
2003	\$1,960,174,441	\$15,769,194	95.02%	99.95%
2004	\$2,015,862,650	\$17,001,737	97.21%	99.96%
2005	\$2,200,698,338	\$17,860,543	98.46%	99.81%
2006	\$2,390,770,104	\$20,047,190	97.57%	99.97%
2007	\$2,623,344,025	\$21,182,223	97.07%	99.88%
2008	\$2,756,750,409	\$22,967,377	97.81%	99.45%
2009	\$2,835,842,042	\$20,151,846	96.80%	96.80%

- 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 approximately one year of the tax in reserves and recognizes the 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 tax. While growth in previous years has been good, the recent slowdown in the economy has had a significant impact. Based on these factors, the Budget Committee projects a decline in the collection of Local Option Sales Tax for FY 2011.

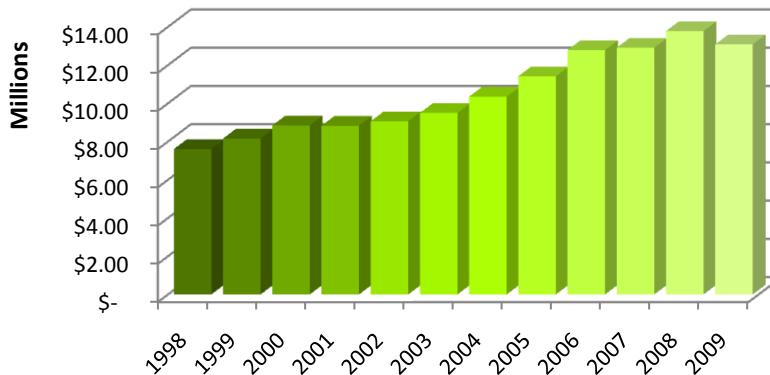


FIGURE 6 LOCAL OPTION SALES TAX COLLECTIONS BY FISCAL YEAR

- Special Purpose Local Option Sales Tax: This 1% tax is collected by the Georgia Department of Revenue and submitted to Lowndes County monthly. Within ten days of receipt, the County must remit the funds to each governmental unit as directed by the referendum. Lowndes County uses historical growth trends to budget SPLOST revenues. As with the Local Option Sales Tax, the economy has had a significant impact on collection and estimated revenues are down.

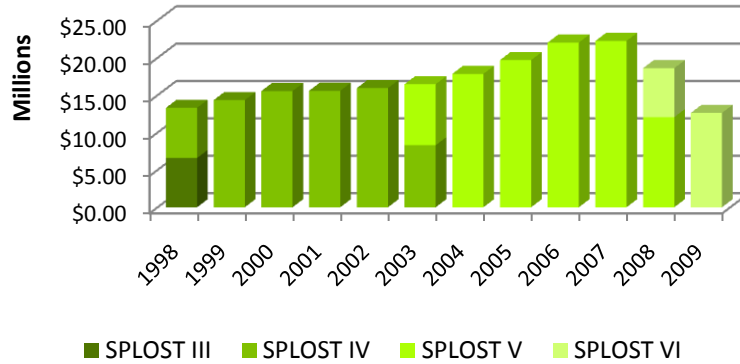


FIGURE 7 SPLOST COLLECTION HISTORY BY FISCAL YEAR AND SPLOST

Sales Tax Allocations:



- 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. While 2009 indicated a decline in the sale of alcoholic beverages, 2010 showed a slight increase, prompting the Budget Committee to estimate a slight growth in the revenues. In prior years, the tax was accounted for in the General Fund but was moved to the Special Services Fund in 2009 with the completion of the Service Delivery Strategy Agreement.

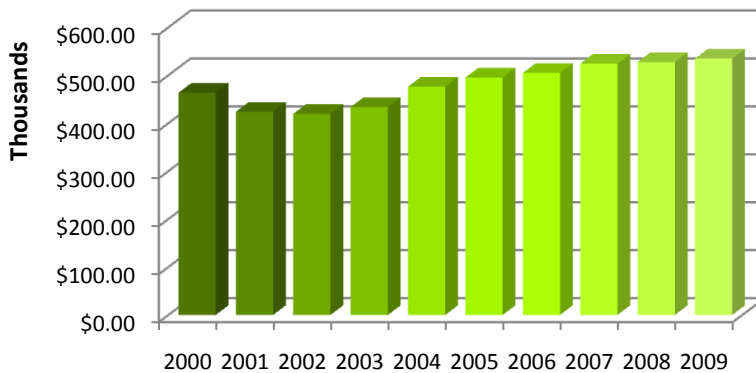


FIGURE 8 ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

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

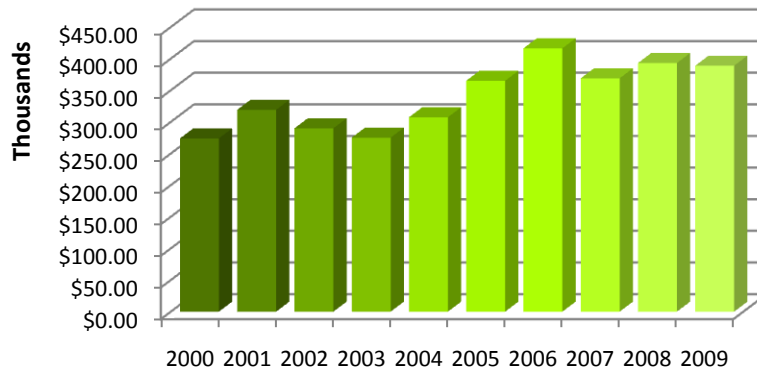


FIGURE 9 OCCUPATIONAL TAX REGISTRATION HISTORY

- 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 rate adjustments taken into account. Previously this tax was accounted for in the General Fund but was moved to the Special Services Fund in 2009 with the completion of the Service Delivery Strategy Agreement.

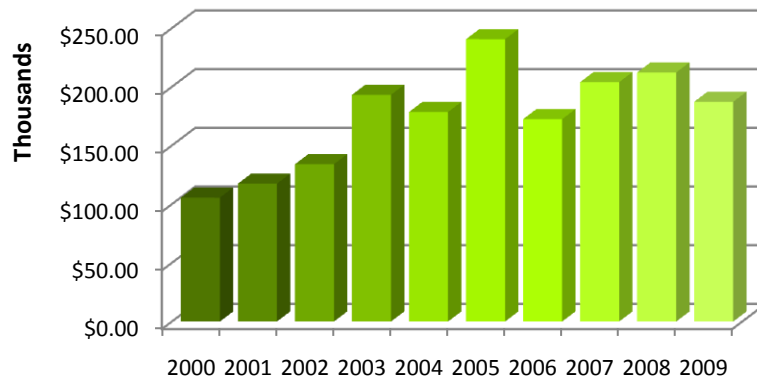


FIGURE 10 FRANCHISE (CABLE TELEVISION) TAX HISTORY

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

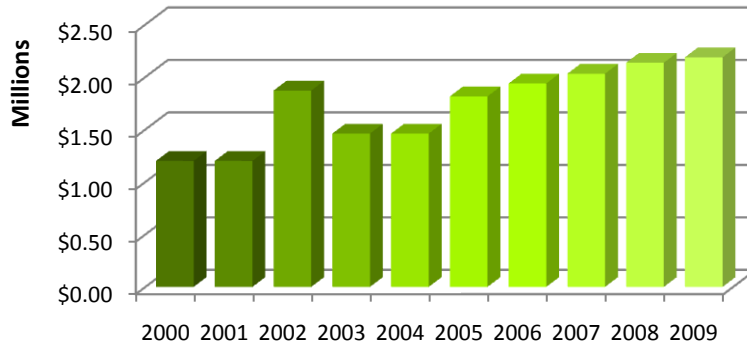


FIGURE 11 INSURANCE PREMIUM TAX HISTORY

- 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.

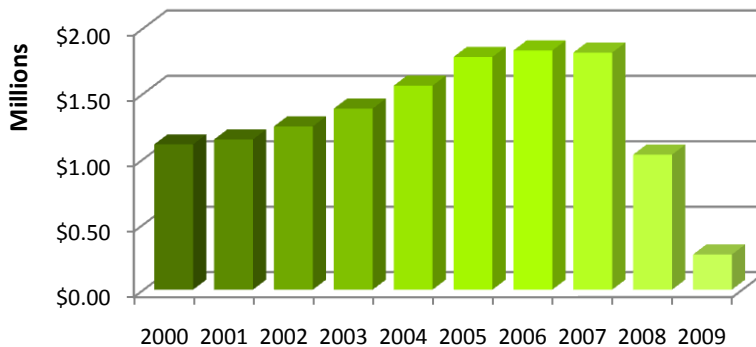


FIGURE 12 ACCOMMODATION EXCISE TAX COLLECTION HISTORY

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:

- **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. For FY 2011, the Board voted to remove all of these agencies except ADR from the County's payroll and insurance.
- **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.
- **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. The Budget Committee elected to hold the budget for the radio system at the rate level as FY 2010.
- **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 Solicitor's Office. In prior years, a portion was also allocated to The Haven but recent deficits have prohibited an allocation for FY 2011. The budgets for these lines are based on historical trends.

Charges for Service:

- **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.

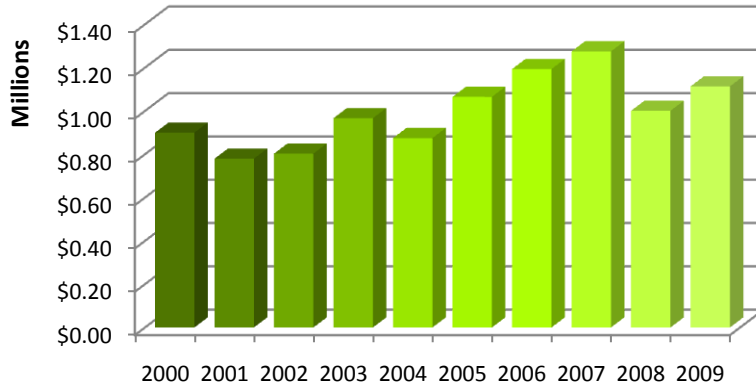


FIGURE 13 PRISONER HOUSING HISTORY

- 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.

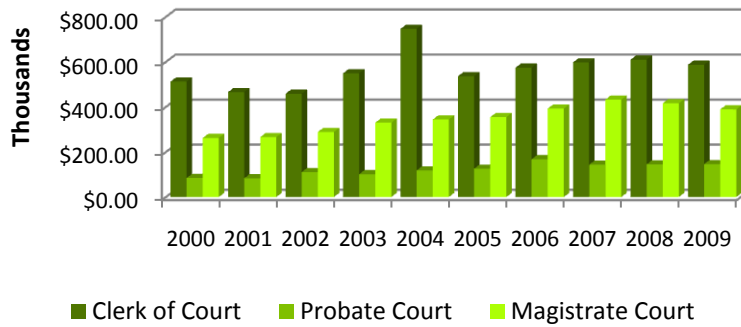


FIGURE 14 COURT FINES HISTORY

- 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.

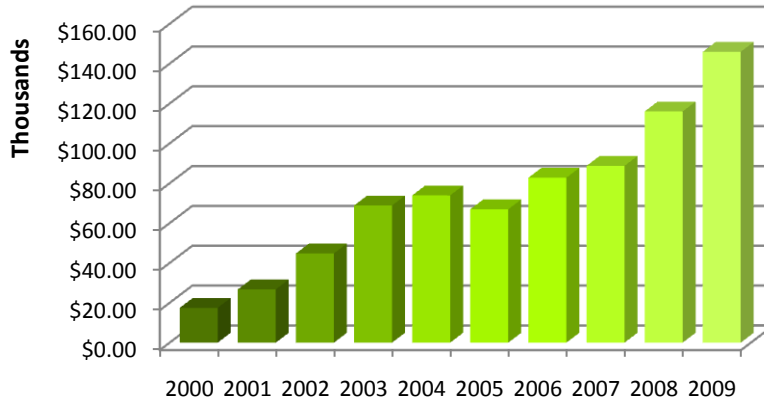


FIGURE 15 ANIMAL SHELTER FEES

- 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. Due to the limited availability of SPLOST funds for projects, this line is not budgeted.
- 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. As of August 1st, Lowndes County will no longer fund the program.
- 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.

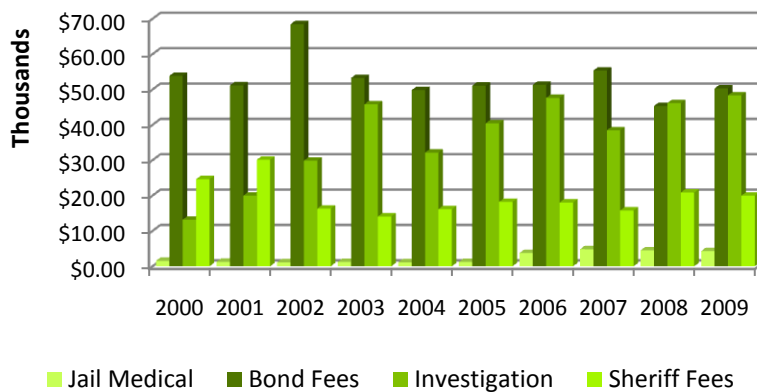


FIGURE 16 LCSO FEES HISTORY

- 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 in 2010 but has shown slight growth since.

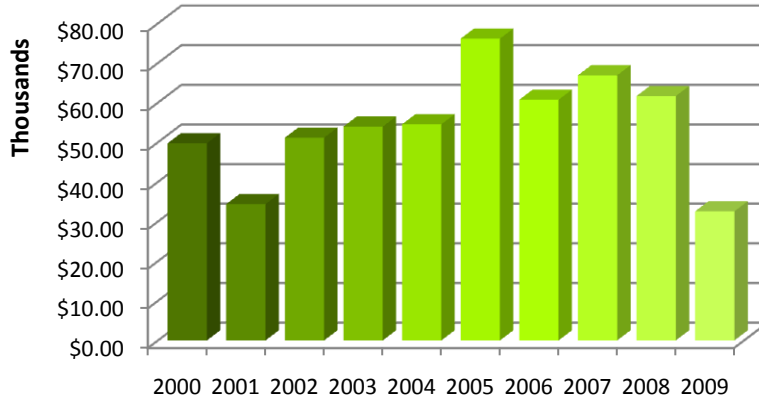


FIGURE 17 CULVERT INSTALLATION FEE HISTORY

- 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. There is a large increase in Commissary fees budgeted for 2011. This is for surcharges on prepaid telephone cards sold to inmates.

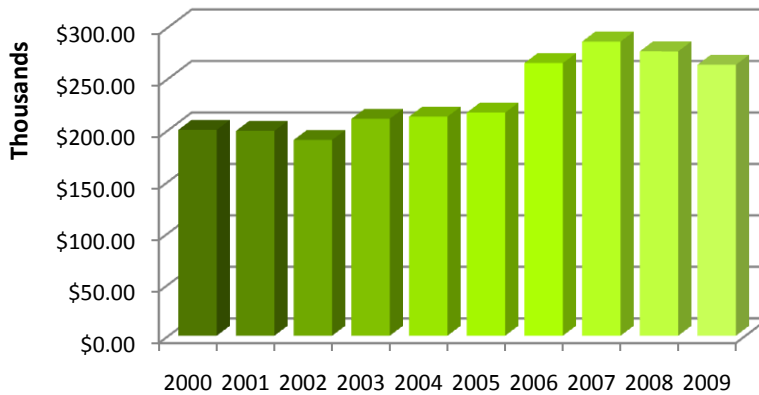


FIGURE 18 COMMISSARY FEE HISTORY

- 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.

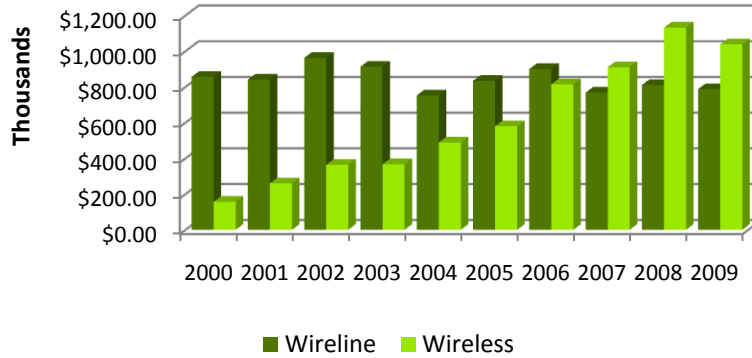


FIGURE 19 911 SURCHARGE HISTORY

- 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.

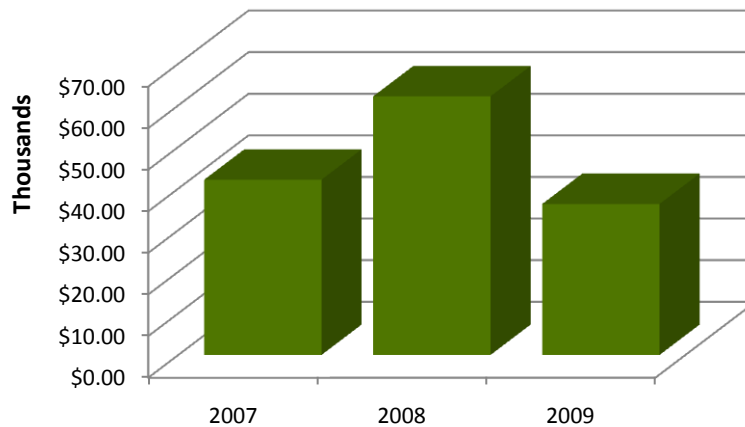


FIGURE 20 ZONING FEE HISTORY

- **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.

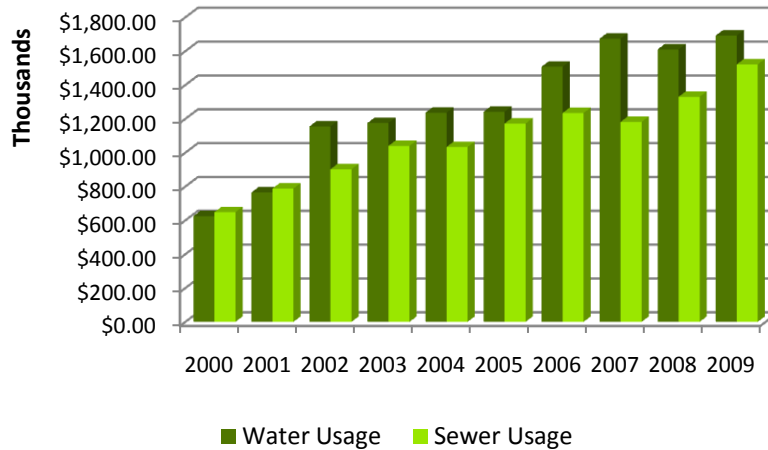


FIGURE 21 WATER/SEWER CHARGES HISTORY

- **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.
- **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.

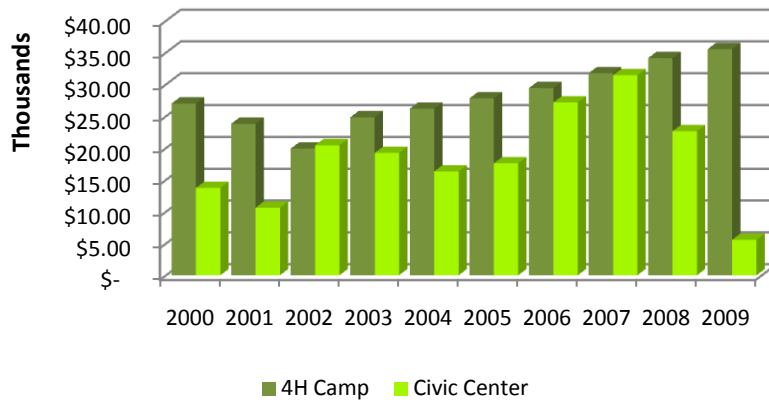


FIGURE 22 RENTAL HISTORY – 4H AND CIVIC CENTER

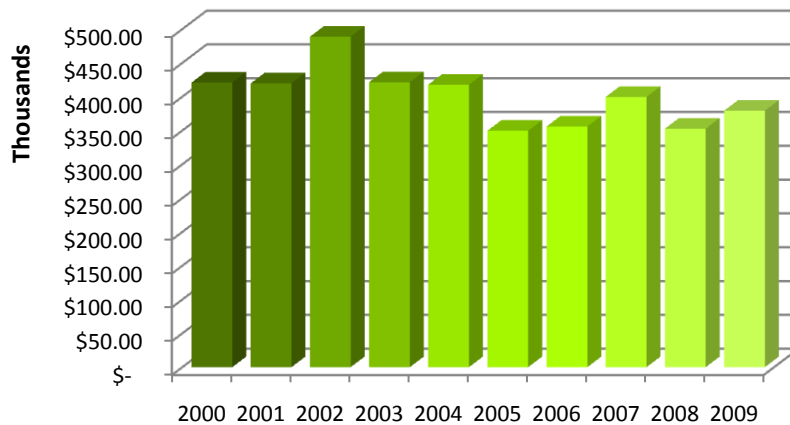


FIGURE 23 RENTAL HISTORY - OTHER

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.

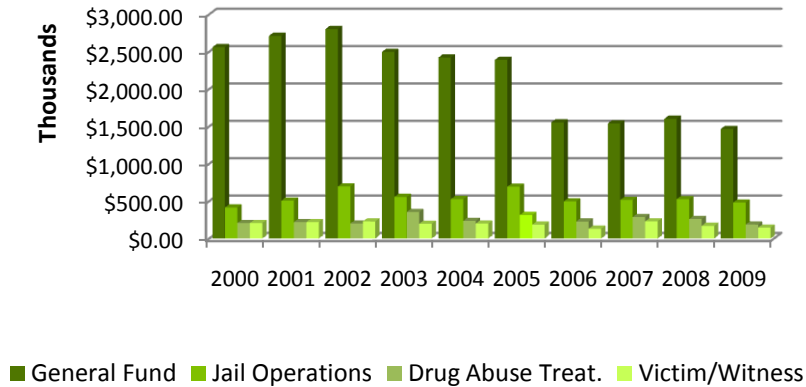


FIGURE 24 COURT FINES HISTORY

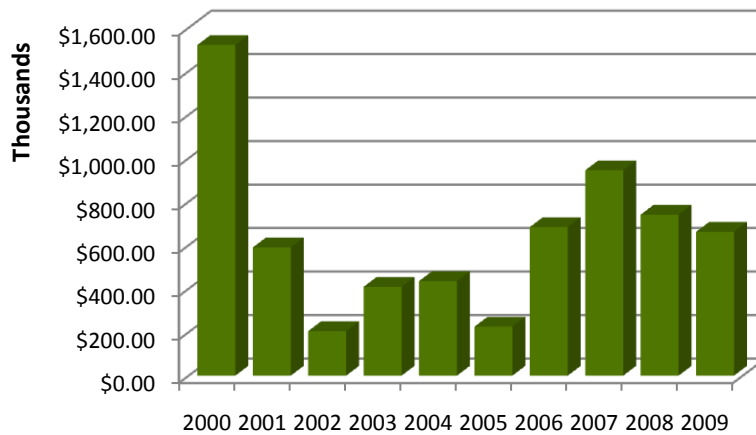


FIGURE 25 FORFEITURE HISTORY - DRUG SEIZURES

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.

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
General Fund							
Personal services	22,632.7	23,522.5	23,359.5	23,558.9	23,804.7	23,258.3	(0.43)%
Supplies	1,219.0	581.2	456.7	385.7	836.9	369.2	(19.17)%
Other services and charges	21,641.9	14,491.1	14,829.9	14,262.0	15,682.8	13,561.6	(8.55)%
Capital outlay	935.5	357.4	587.6	159.5	2,737.0	656.2	11.67%
Debt service	1,268.4	1,356.0	1,348.2	1,398.4	1,348.2	1,348.2	0.00%
Other uses	110.2	6.2	3.2	-	3.2	237.9	7,334.47%
Total General Funds	47,807.7	40,314.5	40,585.1	39,764.5	44,412.9	39,431.4	(2.84)%
Keep Lowndes Valdosta Beautiful							
Personal services	36.9	38.2	37.3	39.7	38.2	-	(100.00)%
Supplies	4.2	1.5	1.5	0.4	1.5	-	(100.00)%
Other services and charges	21.2	22.7	23.1	23.5	23.1	50.0	116.08%
Other uses	-	-	-	9.3	-	-	-
Total KLVB	62.3	62.5	61.9	72.9	62.3	50.0	(19.23)%
Sheriff's Commissary							
Personal services	88.3	89.5	84.3	88.2	88.0	90.7	7.52%
Supplies	34.0	33.1	11.0	31.2	20.0	20.0	81.82%
Other services and charges	541.7	532.7	442.5	469.0	454.0	451.5	2.03%
Capital outlay	-	15.1	-	-	45.0	45.0	-
Total Sheriff's Commissary	664.0	670.4	537.8	588.4	607.0	607.2	12.89%
Drug Seizures							
Supplies	308.7	60.2	-	6.0	-	-	-
Other services and charges	149.1	272.0	1,000.0	26.6	1,000.0	1,000.0	0.00%
Capital outlay	512.2	197.1	-	401.8	-	-	-
Total Drug Seizures	970.0	529.3	1,000.0	434.4	1,000.0	1,000.0	0.00%
Hotel/Motel							
Other services and charges	1,106.7	-	-	-	-	-	-
Other uses	-	21.3	-	-	-	-	-
Total Hotel/Motel	1,106.7	21.3	-	-	-	-	-
Intergovernmental Grants							
Personal services	472.8	448.4	501.3	377.0	407.9	92.3	(81.58)%
Other services and charges	-	283.9	-	545.1	-	-	-
Capital outlay	164.0	-	-	-	-	-	-
Total Intergovernmental Grants	636.8	732.3	501.3	922.1	407.9	92.3	(81.58)%
Jail Operations							
Personal services	42.7	44.1	43.8	46.2	43.5	45.0	2.84%
Supplies	116.3	-	50.0	58.6	85.0	65.0	30.00%
Other services and charges	542.3	439.8	552.5	374.1	500.0	374.0	(32.31)%
Capital outlay	43.4	-	-	24.4	-	-	-
Total Jail Operations	744.6	483.9	646.3	503.3	628.5	484.0	(25.11)%
Drug Abuse Treatment							
Personal services	311.8	318.2	260.3	211.7	298.0	-	(100.00)%
Supplies	8.3	4.3	1.7	0.4	15.7	-	(100.00)%
Other services and charges	27.1	30.7	22.2	41.7	33.8	185.0	731.65%
Total Drug Abuse Treatment	347.3	353.3	284.3	253.8	347.5	185.0	(34.92)%
Emergency Telecommunications							
Personal services	1,506.7	1,631.1	1,633.9	1,727.6	1,853.1	1,773.8	8.56%
Supplies	24.7	17.1	16.7	12.6	58.3	8.4	(49.70)%
Other services and charges	961.5	913.5	875.6	916.7	990.3	872.7	(0.33)%
Capital outlay	188.6	-	4.5	2.8	-	-	-
Total Emergency Telecom.	2,681.6	2,561.7	2,530.7	2,659.7	2,901.7	2,654.9	4.91%

Summary of Expenditures by Fund and Type (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
Victim/Witness							
Personal services	65.2	72.8	68.5	74.4	68.1	70.1	2.44%
Supplies	1.8	4.3	3.0	0.8	5.1	0.8	(73.33)%
Other services and charges	212.6	212.1	216.4	216.6	215.7	153.8	(28.95)%
Capital outlay	6.9	-	-	-	-	-	-
Total Victim/Witness	286.5	289.1	287.9	291.8	288.9	224.8	(21.95)%
Special Services							
Personal services	-	1,097.8	1,445.7	1,445.2	1,419.4	1,451.4	0.39%
Supplies	-	55.9	84.3	55.0	130.6	112.1	33.07%
Other services and charges	-	2,105.0	2,231.0	1,880.4	2,067.7	1,833.2	(17.83)%
Capital outlay	-	172.8	-	-	30.0	-	-
Other uses	-	360.0	-	435.0	-	-	-
Total Special Services	-	3,791.6	3,761.0	3,825.7	3,647.8	3,396.7	(9.69)%
Total Special Revenue Funds	7,499.8	9,495.4	9,611.2	9,552.2	9,892.0	8,694.9	(9.53)%
CDBG CHIP Grant							
Capital outlay	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Total CDBG CHIP Grant	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
SPLOST IV							
Capital outlay	779.5	493.8	2,400.0	1,112.8	2,400.0	1,100.0	(54.17)%
Total SPLOST IV	779.5	493.8	2,400.0	1,112.8	2,400.0	1,100.0	(54.17)%
SPLOST V							
Capital outlay	12,624.3	3,944.8	16,000.0	2,584.8	16,000.0	6,600.0	(58.75)%
Other uses	3,932.9	1,093.1	-	-	-	-	-
Total SPLOST V	16,557.2	5,037.9	16,000.0	2,584.8	16,000.0	6,600.0	(58.75)%
Judicial/Administration – Jail							
Capital outlay	12,917.4	17,857.2	8,000.0	20,098.9	8,000.0	-	(100.00)%
Total Judicial/Administration – Jail	12,917.4	17,857.2	8,000.0	20,098.9	8,000.0	-	(100.00)%
SPLOST VI							
Capital outlay	150.0	8,801.0	14,860.0	8,162.5	14,860.0	9,000.0	(39.43)%
Debt services	-	8,135.7	-	8,276.9	-	-	-
Other uses	-	2,264.2	-	2,369.0	-	-	-
Total SPLOST VI	150.0	19,200.9	14,860.0	18,808.4	14,860.0	9,000.0	(39.43)%
CDBG EIP Grant							
Capital outlay	473.0	-	100.0	11.0	100.0	-	(100.00)%
Total CDBG EIP Grant	473.0	-	100.0	11.0	100.0	-	(100.00)%
CDBG EDA Grant							
Capital outlay	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total CDBG EDA Grant	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total Capital Project Funds	31,299.3	43,057.2	42,060.0	42,788.5	42,060.0	16,800.0	(60.06)%
Water/Sewer							
Personal services	655.4	698.4	681.0	893.5	901.3	886.5	30.17%
Supplies	330.9	329.6	284.7	297.6	430.5	271.0	(4.81)%
Other services and charges	2,503.6	2,637.4	2,515.1	2,491.9	2,355.8	1,990.0	(20.88)%
Capital outlay	-	-	74.1	7.4	207.5	-	(100.00)%
Non-operating	640.3	493.3	495.0	477.7	495.0	495.0	0.00%
Total Water/Sewer	4,130.3	4,158.6	4,050.0	4,168.1	4,390.1	3,642.5	(10.06)%

Summary of Expenditures by Fund and Type (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Change
Landfill							
Supplies	-	0.4	0.2	-	0.2	0.2	0.00%
Other services and charges	26.5	121.5	110.3	75.0	110.3	80.5	(26.98)%
Capital outlay	-	43.5	115.0	58.4	85.0	25.0	(78.26)%
Other uses	618.0	-	-	-	-	-	-
Non-operating	-	622.0	-	-	-	-	-
Total Landfill	644.5	787.4	225.5	133.4	195.5	105.7	(53.12)%
Street Lighting Districts							
Other services and charges	266.7	228.8	210.0	278.1	242.8	252.0	20.02%
Total Street Lighting Districts	266.7	228.8	210.0	278.1	242.8	252.0	20.02%
Sanitation							
Personal services	623.0	628.6	646.8	570.9	604.5	521.3	(19.40)%
Supplies	3.7	25.8	37.8	32.6	97.3	31.8	(15.87)%
Other services and charges	541.4	414.5	372.0	410.0	506.5	443.7	19.28%
Capital outlay	8.0	-	203.5	-	248.6	-	(100.00)%
Total Sanitation	1,176.2	1,069.0	1,260.0	1,013.5	1,456.9	996.8	(20.89)%
Total Enterprise Funds	6,217.7	6,243.7	5,745.5	5,593.1	6,285.2	4,997.1	(13.03)%
Equipment Maintenance							
Personal services	443.0	480.8	500.2	487.5	460.5	362.4	(27.55)%
Supplies	12.3	52.0	7.7	7.7	19.6	2.1	(72.36)%
Other services and charges	66.6	97.1	107.4	278.2	114.7	45.1	(58.02)%
Capital outlay	-	21.1	34.6	8.9	120.0	-	(100.00)%
Total Equipment Maintenance	521.9	650.9	649.9	782.3	714.9	409.6	(36.97)%
Health Insurance							
Other services and charges	4,592.0	5,560.2	4,600.0	3,787.7	4,600.0	3,650.0	(20.65)%
Total Health Insurance	4,592.0	5,560.2	4,600.0	3,787.7	4,600.0	3,650.0	(20.65)%
Fleet Manager							
Supplies	0.4	8.4	-	-	-	-	-
Other services and charges	3,741.2	3,341.2	3,560.0	2,944.0	3,710.0	2,896.5	(18.64)%
Capital outlay	-	-	150.0	36.3	-	-	(100.00)%
Debt service	106.0	75.2	-	-	-	-	-
Total Fleet Manager	3,847.6	3,424.9	3,710.0	2,980.3	3,710.0	2,896.5	(21.93)%
Workers Compensation							
Other services and charges	-	-	-	353.4	-	500.0	100.00%
Total Workers Compensation	-	-	-	353.4	-	500.0	100.00%
Industrial Authority Debt Service							
Other services and charges	-	328.8	-	2,475.6	-	2,400.0	100.00%
Debt service	-	573.1	-	-	-	-	-
Total Industrial Auth. Debt Service	-	901.9	-	2,475.6	-	2,400.0	100.00%
Total Internal Service Funds	8,961.5	10,537.9	8,959.9	10,379.3	9,024.9	9,856.1	10.00%
Total All Funds	101,786.0	109,648.7	106,961.6	108,077.5	111,675.0	79,779.4	(25.41)%

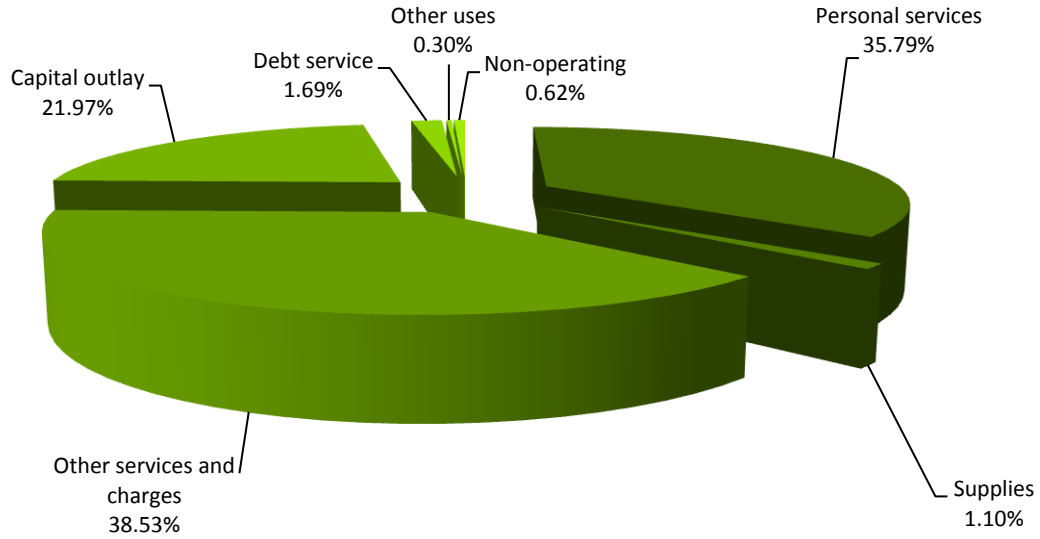


FIGURE 26 EXPENDITURES BY TYPE

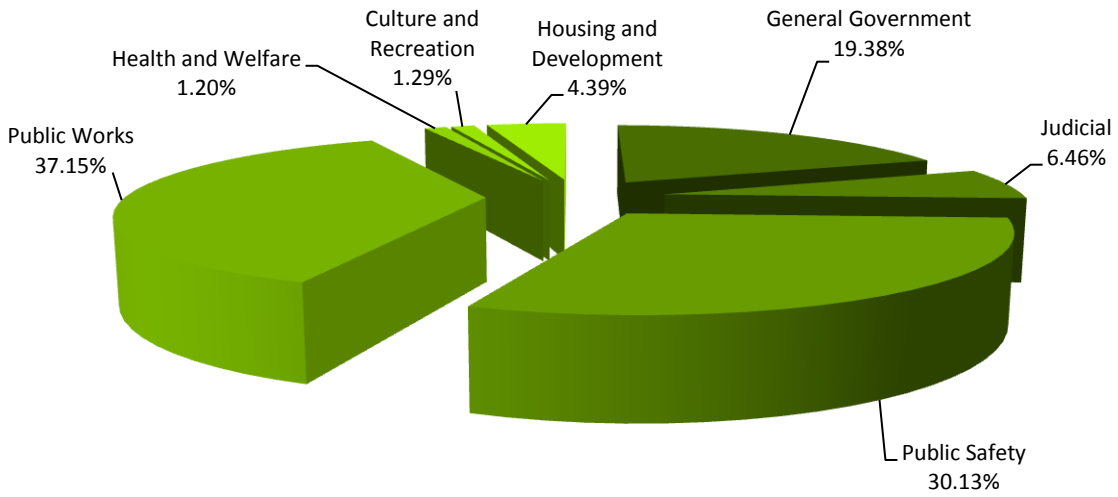


FIGURE 29 EXPENDITURE BY FUNCTION

Annual Operating Budget

Fund Balance/Equity History (in thousands)

65

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010*	FY 2011*
General Fund							
Reserved	5,592.3	5,392.2	5,338.2	6,113.0	4,340.5	4,340.5	4,340.5
Unreserved	12,143.5	14,829.6	15,517.3	15,701.8	15,911.1	16,020.7	16,020.7
Total General Fund	17,735.7	20,221.8	20,855.5	21,814.8	20,251.6	20,361.2	20,361.2
Special Revenue Funds							
Gateway to the Gold							
Reserved	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Total Gateway to the Gold (1)	-	-	-	-	-	-	-
Keep Lowndes/Valdosta Beautiful							
Reserved	108.1	113.8	114.2	106.9	95.0	82.4	46.2
Unreserved	-	-	-	-	-	-	-
Total KLVB (2)	108.1	113.8	114.2	106.9	95.0	82.4	46.2
Commissary							
Reserved	449.8	453.2	418.8	286.1	69.5	257.2	455.0
Unreserved	-	-	-	-	-	-	-
Total Commissary (3)	449.8	453.2	418.8	286.1	69.5	257.2	455.0
Drug Seizures							
Reserved	367.0	540.8	1,352.8	1,182.8	1,332.4	1,332.4	1,332.4
Unreserved	-	-	-	-	-	-	-
Total Drug Seizures (4)	367.0	540.8	1,352.8	1,182.8	1,332.4	1,332.4	1,332.4
Hotel/Motel							
Reserved	96.3	113.4	95.7	21.3	-	-	-
Unreserved	-	-	-	-	-	-	-
Total Hotel/Motel (5)	96.3	113.4	95.7	21.3	-	-	-
Jail Operations							
Reserved	738.7	483.2	219.6	1.9	-	21.5	21.5
Unreserved	-	-	-	-	-	-	-
Total Jail Operations (6)	738.7	483.2	219.6	1.9	-	21.5	21.5
Drug Abuse Treatment							
Reserved	(63.5)	(112.9)	(167.8)	(254.1)	(420.9)	(476.0)	(476.0)
Unreserved	-	-	-	-	-	-	-
Total Drug Abuse Treatment (7)	(63.5)	(112.9)	(167.8)	(254.1)	(420.9)	(476.0)	(476.0)
911 Communications							
Reserved	(229.5)	(311.2)	-	203.6	(130.2)	(402.4)	(402.4)
Unreserved	-	-	-	-	-	-	-
Total 911 Communications (8)	(229.5)	(311.2)	-	203.6	(130.2)	(402.4)	(402.4)
Victim/Witness							
Reserved	28.8	(81.2)	(51.9)	(73.7)	(121.1)	(169.0)	(153.6)
Unreserved	-	-	-	-	-	-	-
Total Victim/Witness (9)	28.8	(81.2)	(51.9)	(73.7)	(121.1)	(169.0)	(153.6)

*Estimate

Annual Operating Budget

Fund Balance/Equity History (in thousands)

66

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010*	FY 2011*
Law Library							
Reserved	376.0	377.8	390.9	397.5	420.8	420.8	420.8
Unreserved	-	-	-	-	-	-	-
Total Law Library	376.0	377.8	390.9	397.5	420.8	420.8	420.8
Special Services							
Reserved	-	-	-	-	39.6	(73.8)	306.0
Unreserved	-	-	-	-	-	-	-
Total Special Services	-	-	-	-	39.6	(73.8)	306.0
Special Revenue Funds							
Reserved	1,871.7	1,576.8	2,372.3	1,872.2	1,285.0	993.1	1,549.9
Unreserved	-	-	-	-	-	-	-
Total Special Revenue Funds	1,871.7	1,576.8	2,372.3	1,872.2	1,285.0	993.1	1,549.9
SPLOST III							
Reserved	52.6	42.5	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST III	52.6	42.5	-	-	-	-	-
SPLOST IV							
Reserved	9,280.3	3,114.4	2,334.5	1,623.5	1,140.4	28.1	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST IV (10)	9,280.3	3,114.4	2,334.5	1,623.5	1,140.4	28.1	-
SPLOST V							
Reserved	20,139.0	13,563.5	16,690.1	13,167.5	8,691.8	6,122.6	-
Unreserved	-	-	-	-	-	-	-
Total SPLOST V (10)	20,139.0	13,563.5	16,690.1	13,167.5	8,691.8	6,122.6	-
Capital Projects – General							
Reserved	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Total Capital Projects – General	-	-	-	-	-	-	-
Judicial/Admin – Jail Project							
Reserved	14,715.7	14,794.4	11,245.2	41,795.9	24,057.8	4,090.2	-
Unreserved	-	-	-	-	-	-	-
Total Jud/Admin – Jail Project (10)	14,715.7	14,794.4	11,245.2	41,795.9	24,057.8	4,090.2	-
SPLOST VI							
Reserved	-	-	-	6,406.2	201.1	(5,883.2)	(1,568.2)
Unreserved	-	-	-	-	-	-	-
Total SPLOST VI (10)	-	-	-	6,406.2	201.1	(5,883.2)	(1,568.2)
Capital Project Funds							
Reserved	44,187.5	31,514.9	30,269.8	62,993.1	34,091.1	4,357.7	(1,568.2)
Unreserved	-	-	-	-	-	-	-
Total Capital Project Funds	44,187.5	31,514.9	30,269.8	62,993.1	34,091.1	4,357.7	(1,568.2)

**Estimate*

Fund Balance/Equity History (in thousands)

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010*	FY 2011*
Enterprise Funds							
Water/Sewer (11)	19,446.4	19,938.9	20,908.1	24,558.1	27,427.7	27,844.0	28,590.5
Landfill	914.9	1,041.4	995.1	400.6	76.1	566.8	1,011.1
Street Lighting (12)	(89.9)	(142.2)	-	(109.4)	(167.5)	(256.4)	(318.4)
Sanitation	-	-	66.5	0.1	(0.1)	0.2	0.2
Internal Service Funds							
Equipment Maintenance	57.1	(67.9)	3.8	38.5	158.5	108.4	108.4
Health Insurance	173.6	(74.7)	94.2	-	26.4	280.4	(269.6)
Fleet Manager (13)	358.1	204.8	270.7	255.8	754.3	1,805.2	1,805.2
Workers Compensation	-	-	-	-	-	315.5	315.5
All Funds							
Reserved	51,651.4	38,483.9	37,980.3	70,978.3	39,716.6	9,691.3	4,322.2
Unreserved	12,143.5	14,829.6	15,517.3	15,701.8	15,911.1	16,020.7	16,020.7
Fund Equity	20,860.2	20,900.4	22,338.9	25,143.8	28,275.3	30,664.1	31,242.9
Total Fund Balance/Equity	84,655.0	74,213.8	75,836.5	111,823.9	83,903.0	56,376.1	51,585.8

**Estimate*

(1) The fund balance in the Gateway to the Gold fund was transferred into the Keep Lowndes Valdosta Beautiful fund for record keeping purposes. The fund balances are segregated and kept in separate accounts still. Gateway to the Gold funds can only be used for interchange beautification projects.

(2) The fund balance in the Keep Lowndes Valdosta Beautiful program decreased by more than 10% from 2008 to 2009. This is primarily due to the program using fund balance built up in previous years to fund projects.

(3) The Commissary Fund has continued to see a decline in fund balance over the past several years. The Sheriff's Department has used this fund to pay for items that benefit inmates even though they receive no revenue for these items. In addition, the Sheriff's Department transitioned to a new pre-paid phone card system in the past and did not remit the commissions until FY 2010.

(4) The fund balance in Drug Seizures will fluctuate annually depending on the amount of forfeitures.

(5) Several factors have led to the elimination of the Hotel/Motel Fund from use. Three years ago, the County passed a dedicated county-wide millage to fund the Industrial Authority. Around the same time, the City of Valdosta elected to collect their own tax, reducing the amount collected by the County to approximately 15%. In addition, with the completion of the Service Delivery Strategy Act, the City agreed to pay the other agencies funded from the tax from their portion, leaving the County with responsibility for one-half of the Airport Authority funding as provided in the enabling legislation. As a result, the County moved the Airport Funding and tax collection into its Special Services Fund.

(6) The Sheriff's Department has continued to deplete the fund balance in the Jail Operations Fund for the past several years. As a result, some items that were paid from the fund were shifted back to the General Fund.

(7) The Drug Abuse Treatment Program has been struggling for the past several years as fine monies have continued to decline. In FY 2011, an agreement has been made with the organization that has been operating the fund to contract with them to provide the service rather than treating them like a department with little or no oversight. The negative fund balance will be addressed annually.

(8) The 911 Communications Fund has seen a slight decline in revenues from the reduction of land lines in favor of cellular telephones. This along with increases expenses contributed to the deficit fund balance.

(9) Victim/Witness funds are collected by the various courts and held in this fund. The District Attorney, Solicitor and The Haven agree annually to an allocation of these funds. While the District Attorney and the Haven are fixed amounts, the expenditures of the Solicitor are directly paid from the fund. This, in addition to declining fines, has contributed to the deficit fund balance. In FY 2011, The Haven has been eliminated from funding.

(10) The SPLOST and Capital Project funds are capital items with fixed periods for collection. SPLOST monies are collected over periods of five to six years but may take several more to be used. SPLOST IV and SPLOST V continue to be spent down. The Judicial/Admin and Jail Projects fund includes bond monies that are being spent down on those projects. And SPLOST VI, while it is still in the collection period, includes bond payments for the Judicial/Admin and Jail Projects.

(11) With the increase in water and sewer rates last year, the health of the fund has continued to improve and fund equity has increased.

(12) While the changes in the program have helped the situation with street lighting districts, the timeline still causes some issues with fund balance. When a district is added, the County immediately becomes responsible for paying the monthly expenditure for the lights. However, depending on the timing, it could take almost two years before any revenues are recovered. The program is being analyzed and may see an increase in the rate soon.

(13) As the Fleet Manager program has matured, it has continued to build fund balance.

Schedule of Long Term Debt:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
Governmental Activities						
G.O. Sales Tax Bonds	Judicial/Admin & Jail	2009	Fixed	\$40,845,000	2014	Variable
Capital Lease	Judicial/Admin & Jail	2004	Fixed	\$15,500,000	2024	Variable
Capital Lease	Equipment	2003	2.81%	\$624,000	2009	\$33,548
Capital Lease	Equipment	2003	3.22%	\$400,000	2010	\$16,013
Capital Lease	Equipment	2004	3.37%	\$1,364,570	2009	\$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	3.94%	\$206,700	2009	\$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	2006	Fixed	\$12,500,000	2025	Variable

- Fixed interest rates on the Judicial Complex Building capital lease range from 2.25% in 2004 to 4.50% in 2024. Annual principal installments range from \$590,000 in 2009 to \$1,105,000 in 2024.
- Fixed interest rates on the Water & Sewer revenue bonds range from 3.00% in 2006 to 5.00% in 2025. Annual principal installments range from \$450,000 in 2009 to \$925,000 in 2025.
- Fixed interest rates on the general obligation SPOST bonds range from 3.50% in 2009 to 5.00% in 2014. Annual principal installments range from \$6,480,000 in 2009 to \$7,900,000 in 2014.

Schedule of Future Debt Service Payments:

Year Ended June 30,	Governmental Activities			
	Capital Leases		GO Sales Tax Bonds	
	Principal	Interest	Principal	Interest
2010	\$1,405,993	\$558,983	\$6,735,000	\$1,398,025
2011	\$916,621	\$516,084	\$4,850,000	\$1,149,088
2012	\$797,400	\$488,950	\$7,290,000	\$874,900
2013	\$742,900	\$460,358	\$7,590,000	\$535,450
2014-2018	\$3,994,701	\$1,864,934	\$7,900,000	\$182,562
2019-2023	\$4,840,000	\$940,626	-	-
2024-2025	\$1,105,000	\$49,725	-	-
Total	\$13,802,615	\$4,879,660	\$34,365,000	\$4,140,025

Year Ended June 30,	Business Activities	
	Revenue Bonds	
	Principal	Interest
2010	\$490,000	\$479,056
2011	\$510,000	\$461,906
2012	\$525,000	\$444,056
2013	\$545,000	\$426,338
2014	\$560,000	\$407,263
2015-2019	\$3,185,000	\$1,660,926
2020-2024	\$4,000,000	\$850,500
2025	\$925,000	\$46,250
Total	\$10,740,000	\$4,776,295

Calculation of Legal Debt Limits

Capital Leases	
Assessed Value	\$2,802,032,945
Legal Debt Limit	\$28,020,329
Balance, June 30, 2009	\$13,802,615
Debt Margin	\$14,217,714

Capital Leases Debt Service	
General Fund Budget	\$39,431,390
Legal Debt Service Limit	\$3,943,139
Balance, June 30, 2009	\$1,964,976
Debt Margin	\$1,978,163

General Obligation Debt	
Assessed Value	\$2,802,032,945
Legal Debt Limit	\$280,203,295
Balance, June 30, 2009	\$34,365,000
Debt Margin	\$245,838,295

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.

<u>Fund</u>	<u>Department</u>	<u>Capital Item</u>	<u>Approved Cost</u>	<u>Impact on Operating Costs</u>
General	Information Technology	Computer hardware including servers, Exchange Network (email server), call manger and SAN (data storage)	\$455,000	While the servers continue to age, the associated maintenance costs begin to increase. While new technologies may create needs for more training, the impact on future operating costs is negated.
	Facilities Maintenance – HR Building	Chill water equipment and Corby card system	\$10,000	The existing chill water system and Corby card system are in excess of fifteen years old. Both are under maintenance contracts that show slight increases annually. The new equipment will not impact the operating costs further.
	Facilities Maintenance – Board of Commissioners	Roof replacement at BOC building that was started with funding in FY 2010.	\$88,000	The roof on the facility is flat and has had extensive repair work done to it. The new roof will drastically reduce those costs. Once the administrative staff move into the Judicial/Admin. Facility, this building will be rented.
	Emergency Services	Medical Ambulance replacement	\$100,000	Annual replacement schedule.
Commissary	Sheriff’s Office	Fingerprint machine	\$45,000	This is to replace an existing machine with a contract for maintenance in place. The new equipment will not further impact operating costs.

Depreciation of all capital assets is computed using the straight-line method with the following schedule of 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	5-20 years
Water systems	5-50 years
Sewer systems	5-20 years

A recap of capital assets as of June 30, 2009 is as follows:

	Governmental Activities	Business Type Activities
Nonepreciable capital assets:		
Land	\$1,475,294	\$2,690,543
Construction in progress	\$47,660,751	\$11,239,865
Total nondepreciable capital assets	\$49,136,045	\$13,930,408
Depreciable capital assets		
Buildings and building improvements	\$27,272,540	\$-
Improvements other than buildings	\$960,761	\$-
Machinery and equipment	\$28,975,665	\$43,476,274
Vehicles	\$9,562,610	\$95,298
Infrastructure	\$289,214,384	\$-
Total depreciable capital assets	\$355,985,960	\$43,571,572
Less accumulated depreciation for:		
Buildings and building improvements	\$15,657,590	\$-
Improvements other than buildings	\$672,779	\$-
Machinery and equipment	\$20,498,990	\$16,496,621
Vehicles	\$6,878,937	\$60,821
Infrastructure	\$207,729,178	\$-
Total accumulated depreciation	\$251,437,494	\$16,557,442
Total depreciable capital assets, net	\$104,548,466	\$27,014,130
Total capital assets, net	\$153,684,511	\$40,944,538

Annual Operating Budget

General Fund - Financial Plan (in thousands)

73

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	40,724.2	33,340.8	35,122.0	33,758.1	35,122.0	33,828.5	(3.68)%
Licenses and permits	138.5	38.8	15.0	9.5	15.0	7.5	(50.00)%
Intergovernmental	1,441.9	1,423.3	186.9	324.4	186.9	159.9	(14.45)%
Charges for service	3,609.2	3,738.4	3,807.2	3,988.4	3,807.2	3,928.0	3.17%
Fines and forfeitures	1,602.2	1,466.1	1,280.0	1,505.1	1,280.0	1,460.0	14.06%
Investment income	199.8	54.8	75.0	8.3	75.0	7.5	(90.00)%
Miscellaneous	76.4	261.6	99.0	279.8	99.0	40.0	(59.61)%
Total Revenues	47,792.2	40,323.9	40,585.1	39,873.5	40,585.1	39,431.4	(2.84)%
Expenditures/Expenses							
General government	12,653.8	10,513.1	11,354.7	10,991.1	12,510.7	10,736.5	(5.44)%
Judicial	4,864.5	5,192.6	5,024.6	4,970.1	5,142.0	4,802.1	(4.43)%
Public safety	20,054.4	18,475.9	18,073.0	17,819.3	19,252.0	17,585.4	(2.70)%
Public works	4,448.6	4,423.9	4,151.9	4,073.8	5,264.3	4,239.2	2.10%
Health and welfare	780.9	818.0	832.8	778.8	912.1	715.3	(14.11)%
Culture and recreation	4,226.2	758.7	1,050.0	1,050.0	1,197.9	1,020.0	(2.86)%
Housing and development	669.1	126.2	95.0	81.5	130.6	95.0	0.00%
Total expenditures/expenses	47,697.5	40,308.4	40,582.0	39,764.6	44,409.6	39,193.5	(3.42)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	94.7	15.5	3.1	108.9	(3,824.5)	237.9	7,547.19%
Other Sources and Uses							
Transfers Out	(110.2)	(6.2)	(3.2)	-	(3.2)	(237.9)	7,547.19%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(15.5)	9.3	-	108.9	(3,827.7)	-	0.00%
Beginning Fund Balance	18,843.8	18,828.3	18,837.6	18,837.6	18,837.6	18,837.6	0.00%
Ending Fund Balance	18,828.3	18,837.6	18,837.6	18,946.5	15,009.9	18,837.6	0.00%

Annual Operating Budget

General Fund – Sources of Revenue

74

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Taxes							
Property taxes	22,499,187	19,592,306	20,987,000	20,684,949	20,987,000	20,756,500	(1.10)%
Intangible	722,709	482,671	530,000	416,250	530,000	430,000	(18.67)%
Real estate transfer	211,722	122,816	100,000	103,195	100,000	107,000	7.00%
Payment in lieu of taxes	38,200	41,115	5,000	41,523	5,000	35,000	600.00%
Local option sales tax	13,777,615	13,081,231	13,500,000	12,510,599	13,500,000	12,500,000	(7.41)%
Alcoholic beverage tax	527,476	-	-	-	-	-	-
Occupational tax	393,817	-	-	-	-	-	-
Cable television tax	212,203	-	-	-	-	-	-
Insurance premium tax	2,135,580	-	-	-	-	-	-
Financial institution tax	202,572	-	-	-	-	-	-
Special assessment	3,169	20,663	-	1,573	-	-	-
Total Taxes	40,724,250	33,340,802	35,122,000	33,758,089	35,122,000	33,828,500	(3.68)%
Licenses and Permits							
Alcoholic Beverage License	112,359	-	-	-	-	-	-
Soil Control Permit	5,523	-	-	-	-	-	-
NPDES	20,634	38,793	15,000	9,480	15,000	7,500	(50.00)%
Total Licenses and Permits	138,515	38,793	15,000	9,480	15,000	7,500	(50.00)%
Intergovernmental							
Georgia – URESA	5,637	919	-	-	-	-	-
Georgia – Indigent Defense	46,041	40,564	35,000	45,190	35,000	35,000	0.00%
Georgia – Probation	133,650	97,493	90,000	44,918	90,000	50,000	44.44%
Juvenile Judge Reimbursement	34,268	34,268	34,250	35,472	34,250	34,250	0.00%
GEMA	17,762	37,635	14,000	55,513	14,000	27,000	92.86%
Brooks County – Public Defender	10,922	-	-	-	-	-	-
Echols County – Public Defender	2,731	-	-	-	-	-	-
Law Clerk	14,791	12,862	13,600	9,556	13,600	13,600	0.00%
FEMA	-	-	-	133,723	-	-	-
Homeowners Tax Relief Grant	1,176,048	1,199,579	-	-	-	-	-
Total Intergovernmental	1,441,850	1,423,320	186,850	324,372	186,850	159,850	(14.45)%
Charges for Services							
Valdosta – Prisoner Housing	567,987	662,552	625,000	562,053	625,000	560,000	(10.40)%
Dasher – Sheriff's Patrol	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Other Gov. – Prisoner Housing	432,703	450,958	475,000	754,435	475,000	775,000	63.16%
Tax Commissioner Fees	183,768	199,493	200,000	183,080	200,000	200,000	0.00%
FIFAs	48,537	56,477	60,000	62,204	60,000	55,000	(8.33)%
Tax Commissioner SSN	-	-	-	71,724	-	60,000	100.00%
Board of Elections	62,219	498	45,000	44,647	45,000	3,000	(93.33)%
LCSO – Vehicle Usage	-	-	-	3,243	-	-	-
Clerk of Court	609,771	587,169	585,000	647,153	585,000	600,000	25.64%
Probate Court	144,939	146,165	140,000	142,304	140,000	150,000	7.14%
Magistrate Court	416,365	388,952	375,000	347,186	375,000	380,000	13.33%
Board of Assessors	2,181	1,124	900	829	900	900	0.00%
Animal Shelter Fees	116,029	145,946	150,000	124,695	150,000	120,000	(20.00)%
Engineering – SPLOST	95,200	196,983	100,000	-	100,000	25,000	(75.00)%
Volunteer Fire Department	5,000	5,000	-	5,000	-	-	-
Feed the Elderly	14,602	13,000	15,000	13,000	15,000	-	-
Bird Supper Ticket Sales	-	-	-	3,350	-	3,500	100.00%
LCSO – Jail Inmate Medical	4,520	4,315	4,000	5,085	4,000	4,500	12.50%
LCSO – Bond Fees	45,357	50,327	50,000	50,767	50,000	52,500	5.00%
LCSO – Investigations	46,183	48,359	50,000	48,447	50,000	50,000	0.00%
LCSO – Sheriff Fees	20,862	19,984	19,000	19,933	19,000	19,000	0.00%
LCSO – Work Detail	-	-	-	215	-	-	-
LCSO – Credit Card Fees	-	-	-	8,311	-	7,500	100.00%
LCSO – Fingerprint/Backgrounds	-	-	-	22,193	-	20,000	100.00%
Public Works - Administration	-	-	-	1,080	-	-	-
Public Works – Culvert Install	61,653	32,569	20,000	45,946	20,000	30,000	50.00%

Annual Operating Budget

General Fund – Sources of Revenue

75

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Charges for Services							
Public Works – Culvert Install	61,653	32,569	20,000	45,946	20,000	30,000	50.00%
Zoning Fees	62,165	-	-	-	-	-	-
Evidence Tapes	7,758	12,014	7,500	12,095	7,500	10,000	33.33%
Bad Check Fees	3,333	1,760	2,000	2,375	2,000	2,000	0.00%
Other	2,132	3,299	2,500	6,483	2,500	2,500	0.00%
Resource Officer	236,439	281,084	398,792	305,015	398,792	312,640	(21.60)%
Rent – 4H Camp	34,125	35,535	30,000	34,175	30,000	33,000	10.00%
Rent – Civic Center	22,630	5,575	7,500	8,625	7,500	12,000	60.00%
Rent - Other	352,706	379,289	435,000	442,728	435,000	430,000	(1.15)%
Total Charges for Service	3,609,164	3,738,454	3,807,192	3,988,376	3,807,192	3,928,040	3.17%
Fines and Forfeitures							
Fines – State Court	1,282,221	1,159,931	1,000,000	1,202,284	1,000,000	1,150,000	15.00%
Fines – Superior Court	320,002	306,208	280,000	302,847	280,000	310,000	10.71%
Total Fines and Forfeitures	1,602,224	1,466,140	1,280,000	1,505,131	1,280,000	1,460,000	14.06%
Investment Income							
Interest Income	199,816	54,823	75,000	8,292	75,000	7,500	(90.00)%
Total Investment Income	199,816	54,823	75,000	8,292	75,000	7,500	(90.00)%
Miscellaneous							
Contributions – Miscellaneous	-	1,025	-	-	-	-	-
Miscellaneous – Other	355	206,002	-	10,208	-	-	-
Bluegrass Festival	4,887	-	-	-	-	-	-
Battle of the Border	7,833	12,955	-	13,412	-	-	-
Surplus Sales	63,351	41,585	99,032	256,180	99,032	40,000	(59.61)%
Total Miscellaneous	76,426	261,567	99,032	279,800	99,032	40,000	(59.61)%
Total General Fund Revenues	47,792,245	40,323.9	40,585,074	39,873,540	40,585,074	39,431,390	(2.84)%

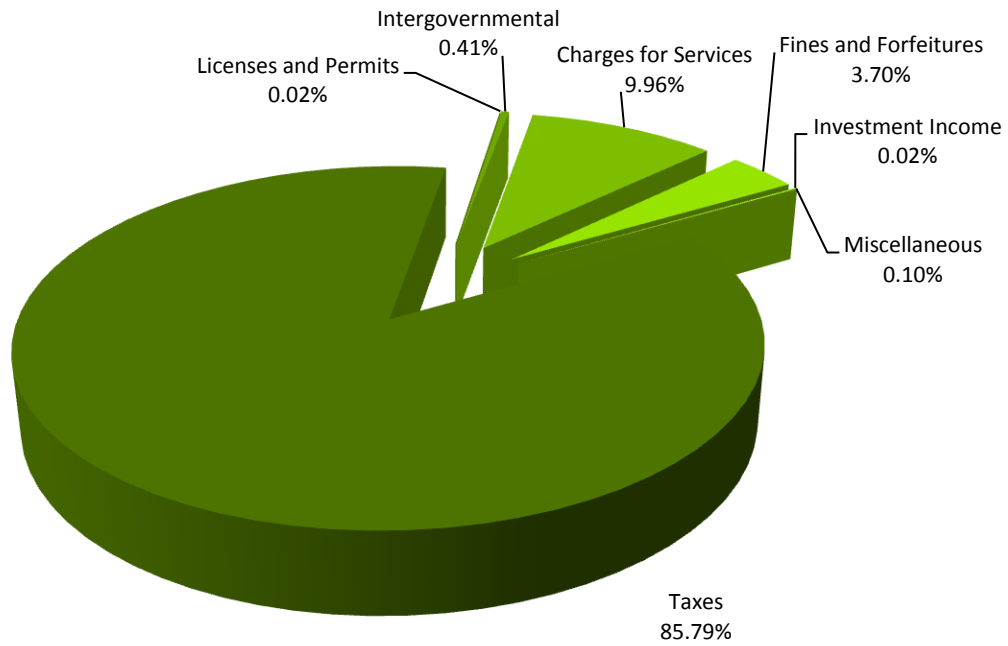


FIGURE 27 GENERAL FUND REVENUES BY SOURCE

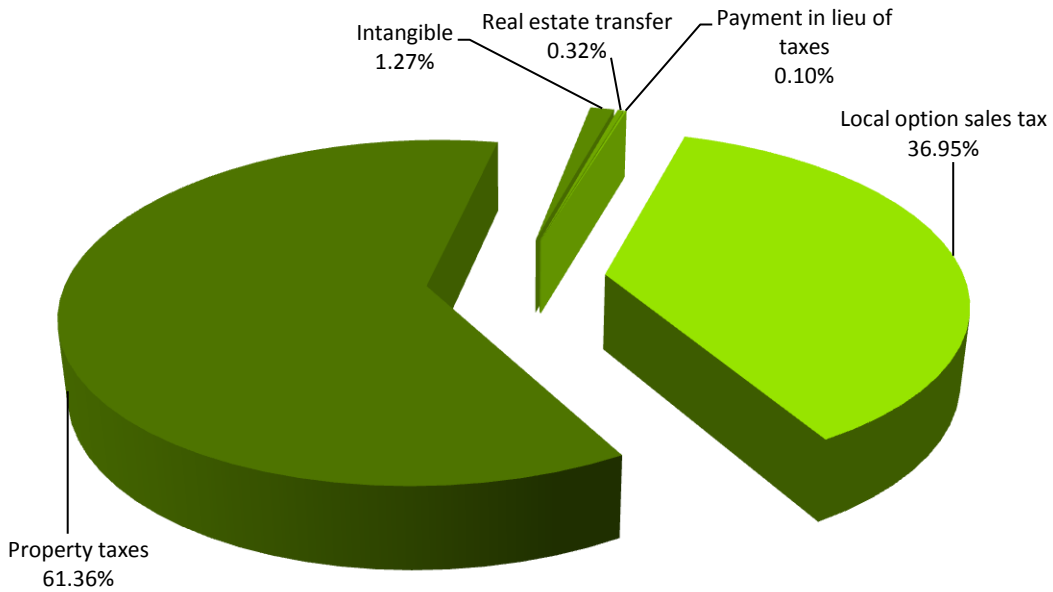


FIGURE 28 GENERAL FUND TAX REVENUES BY TYPE

Annual Operating Budget

General Fund – Expenditures by Function and Type

77

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Government							
Personal services	5,454,588	5,890,892	5,994,497	6,070,454	5,934,534	5,340,682	(10.91)%
Supplies	363,709	233,079	162,229	131,550	395,820	202,500	24.82%
Other services and charges	5,037,266	2,872,292	3,497,237	3,305,541	3,633,936	3,288,901	(5.96)%
Capital outlay	529,885	160,756	352,500	85,130	1,198,182	556,200	57.79%
Debt service	1,268,389	1,356,039	1,348,200	1,398,432	1,348,200	1,348,200	0.00%
Total General Government	12,653,836	10,513,058	11,354,663	10,991,106	12,510,672	10,736,483	(5.44)%
Judicial							
Personal services	2,813,818	3,078,930	2,923,218	2,978,072	2,938,111	2,839,604	(2.86)%
Supplies	60,812	63,544	41,400	35,113	52,260	17,050	(58.82)%
Other services and charges	1,970,835	2,044,606	2,059,981	1,956,869	2,146,648	1,945,456	(5.56)%
Capital outlay	19,000	5,559	-	-	5,000	-	-
Total Judicial	4,864,464	5,192,640	5,024,599	4,970,054	5,142,019	4,802,110	(4.43)%
Public Safety							
Personal services	11,857,692	12,043,184	11,930,751	12,050,993	12,422,031	12,672,279	6.22%
Supplies	746,467	255,192	218,100	333,909	333,909	133,500	(38.79)%
Other services and charges	7,094,424	5,987,337	5,727,834	6,074,401	6,074,401	4,679,668	(18.30)%
Capital outlay	355,766	190,147	196,300	421,690	421,690	100,000	(49.06)%
Total Public Safety	20,054,350	18,475,860	18,072,985	19,252,031	19,252,031	17,585,447	(2.70)%
Public Works							
Personal services	2,292,271	2,509,526	2,511,024	2,459,332	2,510,049	2,405,731	(4.19)%
Supplies	32,290	26,575	31,457	20,921	44,428	13,900	(55.81)%
Other services and charges	2,093,182	1,886,805	1,570,554	1,550,387	1,662,660	1,819,544	15.85%
Capital outlay	30,821	984	38,830	43,144	1,047,165	-	(100.00)%
Total Public Works	4,448,564	4,423,891	4,151,865	4,073,784	5,264,302	4,239,175	2.10%
Health and Welfare							
Supplies	7,315	2,855	3,500	2,821	10,475	2,200	(37.14)%
Other services and charges	773,628	815,184	829,262	775,938	836,666	713,072	(14.01)%
Capital outlay	-	-	-	-	65,000	-	-
Total Health and Welfare	780,943	818,040	832,762	778,760	912,141	715,272	(14.11)%
Culture and Recreation							
Other services and charges	4,226,200	758,694	1,050,000	1,050,000	1,197,865	1,020,000	(2.86)%
Total Culture and Recreation	4,226,200	758,694	1,050,000	1,050,000	1,197,865	1,020,000	(2.86)%
Housing and Development							
Personal services	214,350	-	-	-	-	-	-
Supplies	8,443	-	-	-	-	-	-
Other services and charges	446,342	126,162	95,000	81,490	130,626	95,000	0.00%
Total Housing and Development	669,134	126,162	95,000	81,490	130,626	95,000	0.00%
Operating Transfers							
Transfers Out	110,240	6,191	3,200	-	3,200	237,903	7,334.47%
Total Operating Transfers	110,240	6,191	3,000	-	3,200	237,903	7,334.47%
Total General Fund	47,807,731	40,314,534	40,585,074	39,764,493	44,412,856	39,431,390	(2.84)%

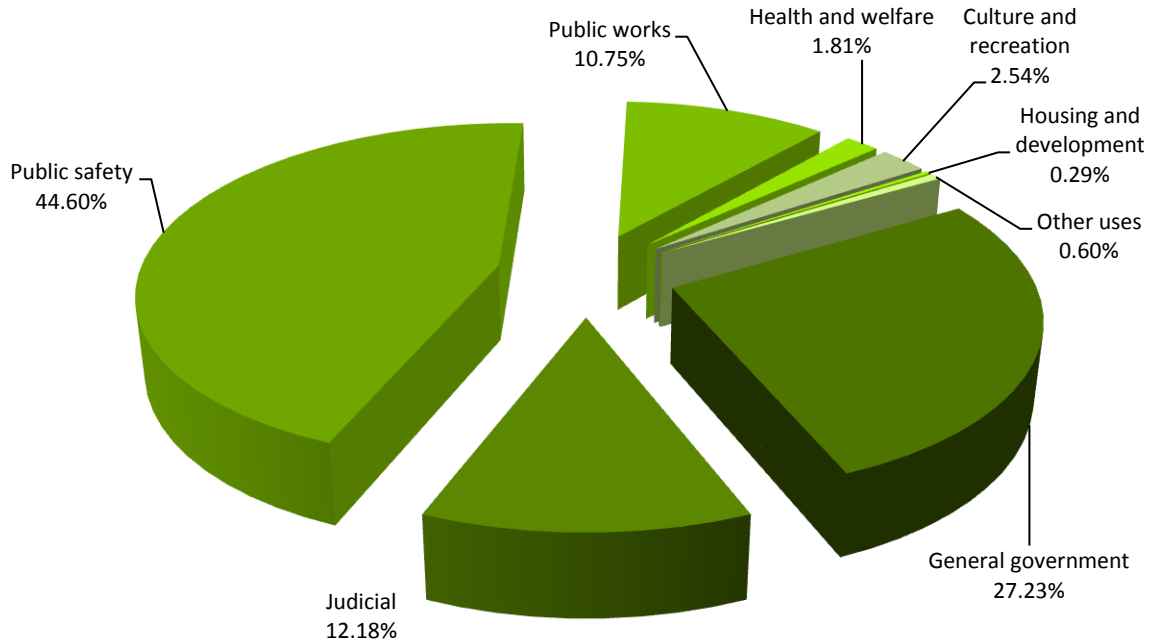


FIGURE 29 GENERAL FUND EXPENDITURES BY FUNCTION

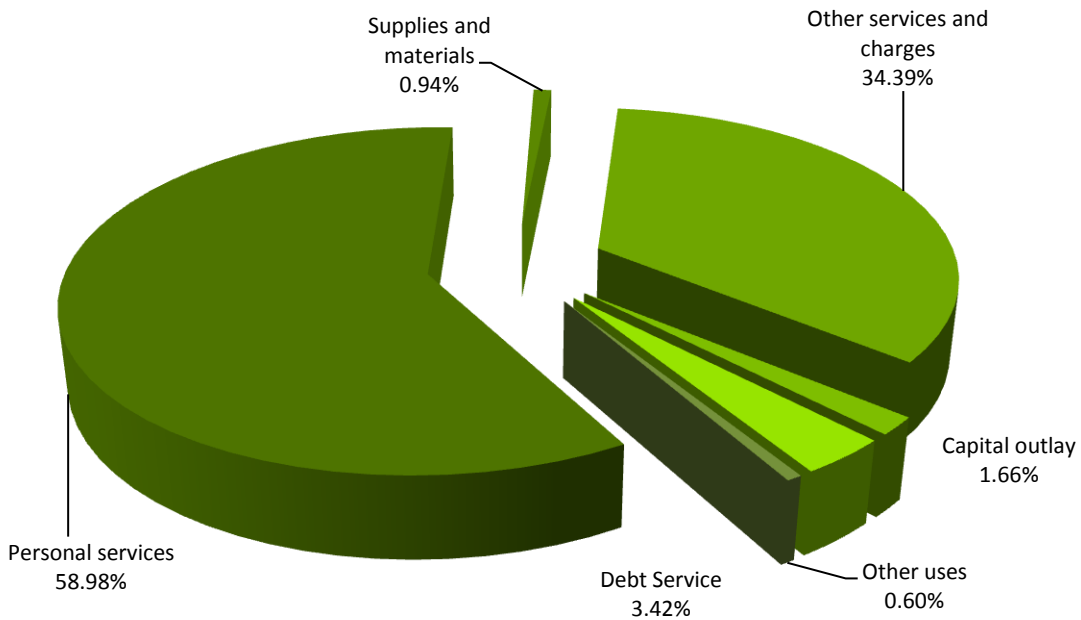


FIGURE 30 GENERAL FUND EXPENDITURES BY TYPE

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Board of Commissioners							
Personal services	90,248	110,868	113,396	118,655	113,436	67,033	(40.89)%
Supplies	51,315	34,059	4,122	1,901	5,400	1,500	(63.61)%
Other services and charges	60,623	66,205	66,500	33,243	72,791	37,040	(44.30)%
Total Board of Commissioners	202,185	211,132	184,018	153,799	191,627	105,573	(42.63)%
Positions:							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	2	2	2	2	2	2	0.00%
Vice Chairman	1	1	1	1	1	1	0.00%
Total Positions	4	4	4	4	4	4	0.00%

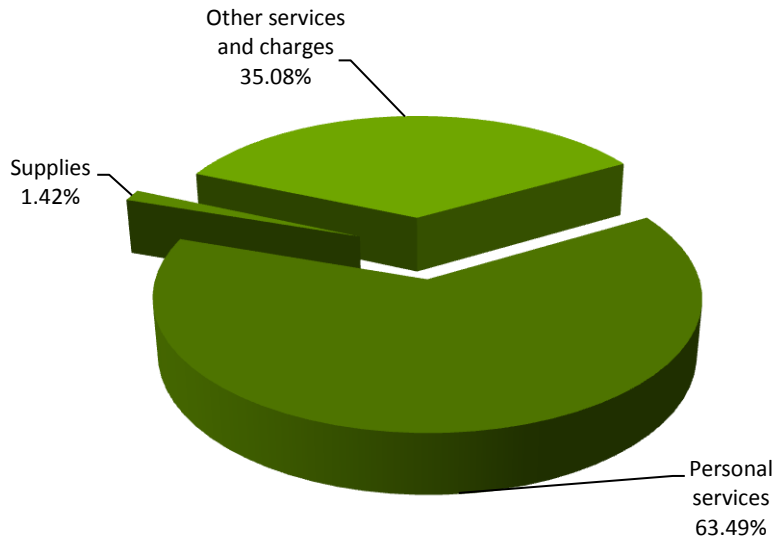


FIGURE 31 BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE

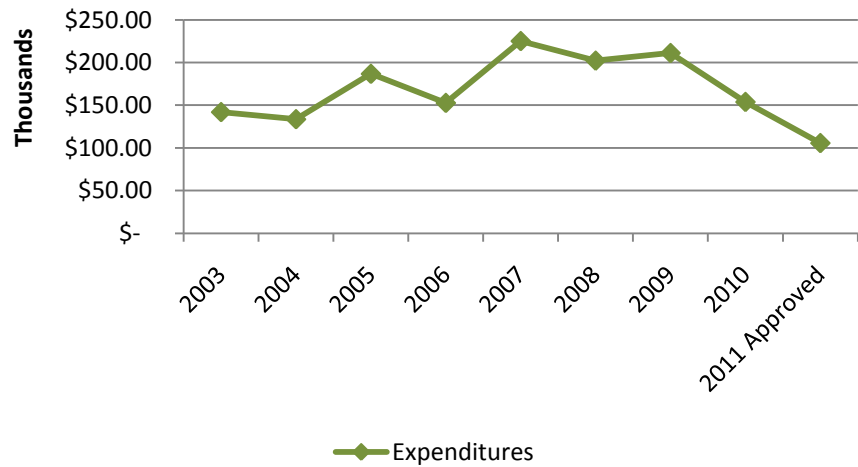


FIGURE 32 BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

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. This division was affected by the reduction in force and eliminated for fiscal year 2011.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Commissioners Assistant							
Personal services	29,534	40,661	38,675	40,387	38,860	1,371	(96.46)%
Supplies	419	12	-	-	1,950	-	-
Other services and charges	-	82	-	-	800	-	-
Total Commissioners Assistant	29,953	40,755	38,675	40,387	41,610	1,371	(96.46)%
Positions:							
Commissioners Assistant	1	1	1	1	1	-	(100.00)%
Total Positions	1	1	1	1	1	-	(100.00)%

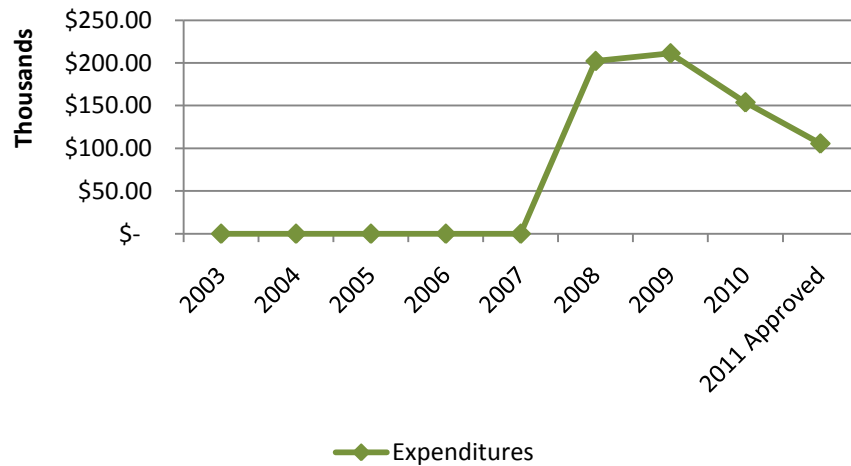


FIGURE 33 COMMISSIONERS ASSISTANT - EXPENDITURE HISTORY

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
County Attorney							
Other services and charges	455,418	302,641	250,000	292,090	250,000	250,000	0.00%
Total County Attorney	455,418	302,641	250,000	292,090	250,000	250,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

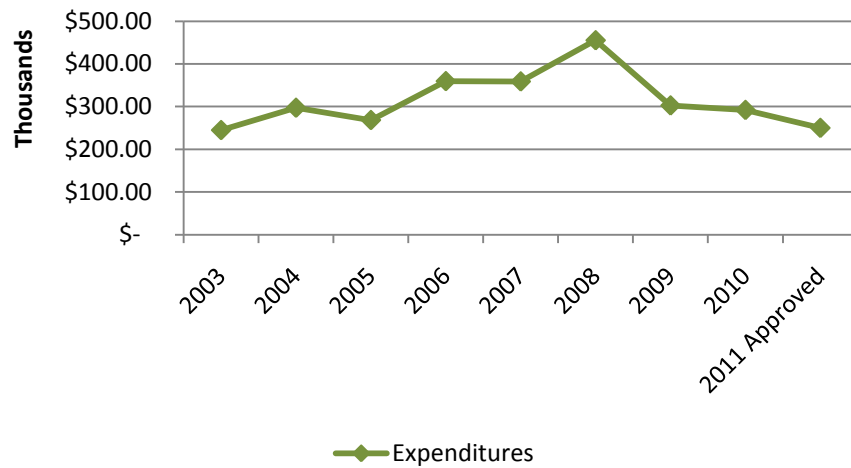


FIGURE 34 COUNTY ATTORNEY - EXPENDITURE HISTORY

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. It was budgeted to be eliminated in 2010 but was actually eliminated as part of the reduction in force in 2011.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Community Development							
Personal services	62,805	66,028	-	66,716	65,342	1,430	100.00%
Supplies	308	1,811	-	-	-	-	-
Other services and contracts	59,382	6,758	-	12,380	-	-	-
Total Community Development	122,495	74,596	-	79,096	65,342	1,430	100.00%
Positions:							
Community Dvlp. Coordinator	1	1	-	1	1	-	0.00%
Total Positions	1	1	-	1	1	-	0.00%

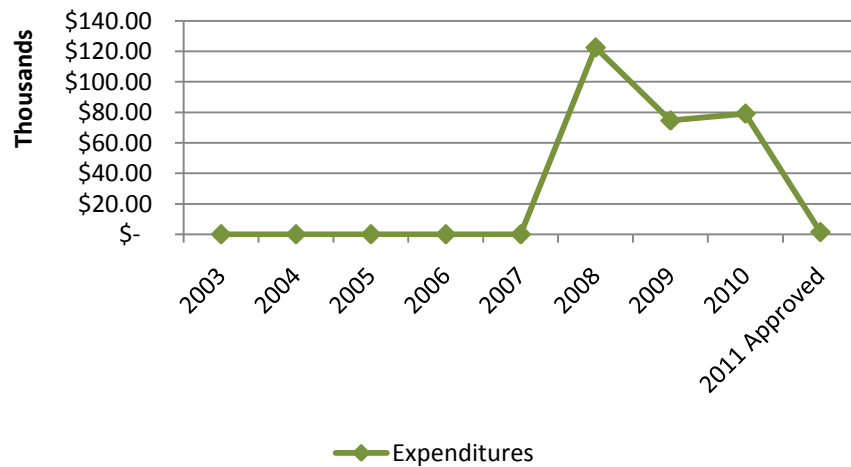


FIGURE 35 COMMUNITY DEVELOPMENT - EXPENDITURE HISTORY

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 2010 (Basic level of service to the citizen; Efficient and effective local government)
- To provide online access to the Code of Ordinances by Fall 2010 (Basic level of service to citizen; Efficient and effective local government)
- To ensure posting of minutes from Board of Commissioner meetings on the County’s website within 5 business days of meeting (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of ordinance changes	4	2	6	1
# of resolutions passed	37	32	20	11
# of open records requests processed	136	136	200	200
# of Commission retreats	2	2	1	1
# of Commission meetings	22	22	21	21
# of proclamations	1	1	2	2

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
County Clerk							
Personal services	177,329	188,488	182,905	187,665	183,971	167,571	(8.38)%
Supplies	1,941	11,518	1,300	2,641	1,500	1,650	26.92%
Other services and charges	7,897	5,819	4,000	6,291	4,400	3,750	(6.25)%
Total County Clerk	187,167	205,825	188,205	196,598	189,871	172,971	(8.09)%
Positions:							
Administrative Technician	1	1	1	1	1	1	0.00%
Communication Technician	1	1	1	1	1	1	0.00%
County Clerk/Public Information	1	1	1	1	1	1	0.00%
Total Positions	3	3	3	3	3	3	0.00%

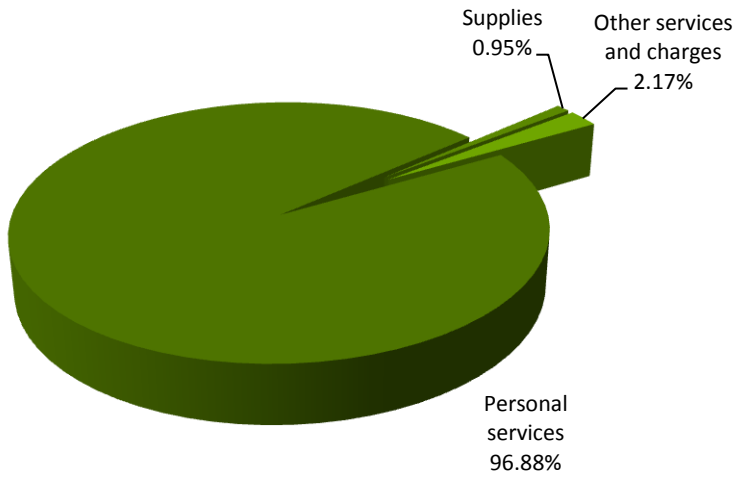


FIGURE 36 COUNTY CLERK - EXPENDITURES BY TYPE

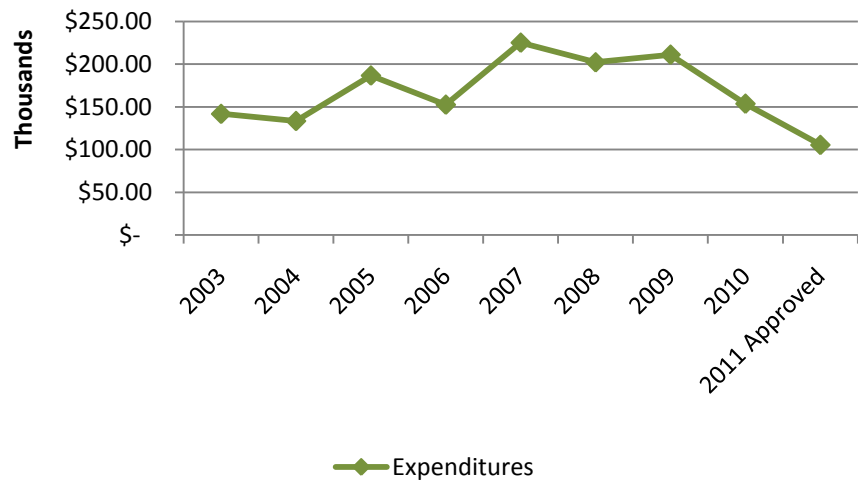


FIGURE 37 COUNTY CLERK - EXPENDITURE HISTORY

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. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

- To continue to monitor and improve the Solid Waste Management program (Basic level of service to the citizens; Minimal impact on citizens and employees; Efficient and effective local government)
- To complete the Judicial-Administrative Complex, Phases I and II (Basic level of service to citizen; Efficient and effective local government)
- To complete Phase II of the Jail renovation project (Basic level of service to citizen)
- To implement an improved system for departmental budget analysis and performance by December 2010 (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
Millage reduction	(1.455) mills	(0.105) mills	0.000 mills	0.000 mills
# of departmental budgets reviewed	40	50	60	60
# of public presentations made	5	5	5	5
# of responses to public/Board for service	780	1,000	1,500	1,700

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
County Manager							
Personal services	336,871	375,887	378,913	389,632	375,821	319,374	(15.71)%
Supplies	16,660	2,324	2,400	807	9,600	800	(66.67)%
Other services and charges	82,246	64,168	62,801	40,582	68,960	14,486	(76.93)%
Total County Manager	435,778	442,379	444,114	431,022	454,381	334,660	(24.65)%
Positions:							
Administrative Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Executive Assistant	1	1	1	1	1	-	(100.00)%
General Projects Director	1	1	-	-	-	-	0.00%
Internal Auditor/Purchasing	1	1	1	1	1	1	0.00%
Total Positions	5	5	4	4	4	3	(25.00)%

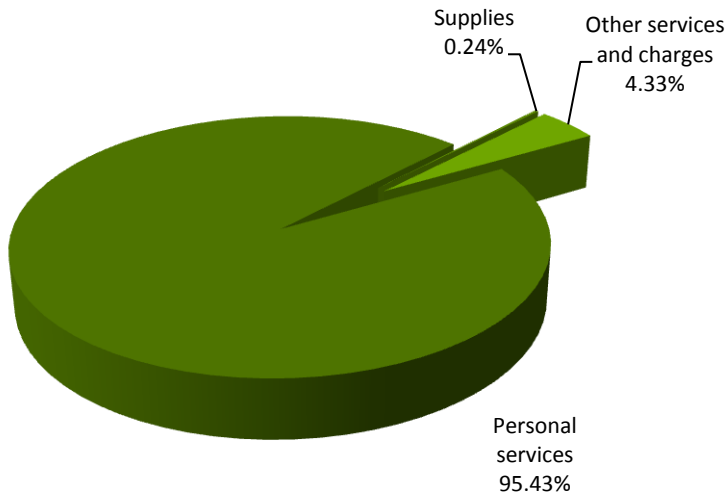


FIGURE 40 COUNTY MANAGER - EXPENDITURES BY TYPE

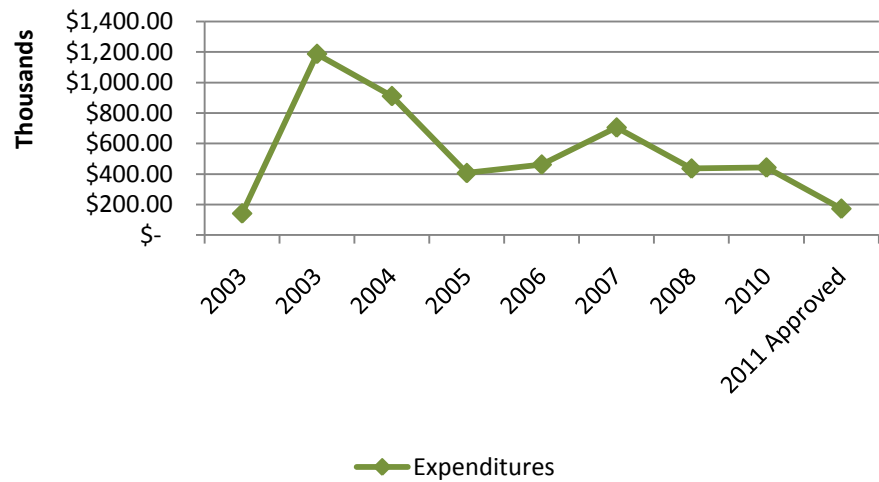


FIGURE 41 COUNTY MANAGER - EXPENDITURE HISTORY

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. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of liability claims filed	57	63	63	60
# of workers compensation claims filed	77	81	102	100
# of suits filed	21	2	9	10
# of grants applied for	6	5	10	5
# of grants funded	2	4	7	3

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Risk Manager							
Personal services	94,514	99,012	98,799	104,644	98,701	7,376	(92.53)%
Supplies	4,977	658	800	2,819	2,700	-	(100.00)%
Other services and charges	47,016	37,573	32,545	585,453	40,845	617,255	1,796.62%
Total Risk Manager	146,507	137,243	132,144	692,916	142,246	624,631	372.69%
Positions:							
Risk Manager	1	1	1	1	1	-	(100.00)%
Total Positions	1	1	1	1	1	-	(100.00)%

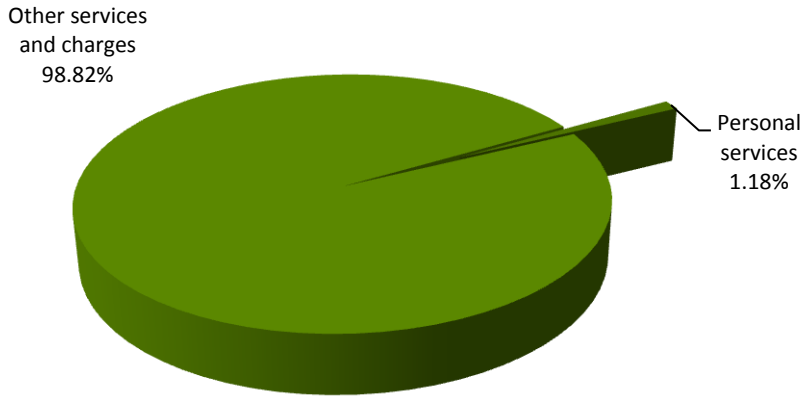


FIGURE 42 RISK MANAGER - EXPENDITURES BY TYPE

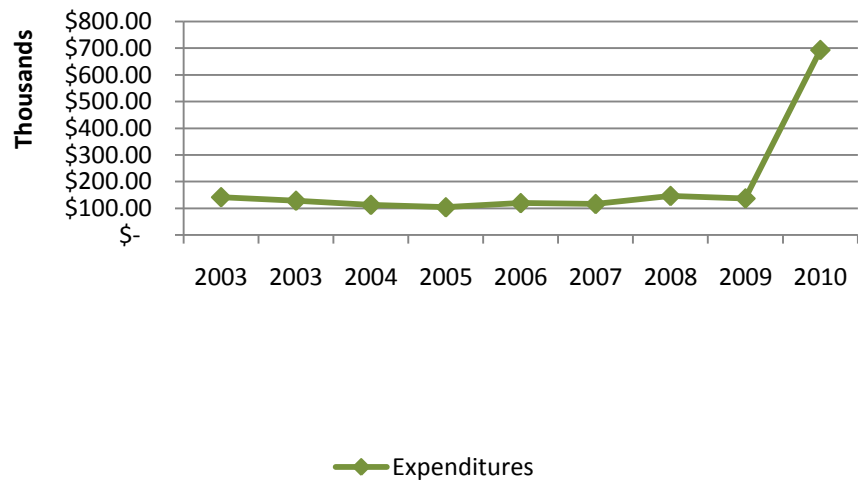


FIGURE 43 RISK MANAGER - EXPENDITURE HISTORY

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 (Basic level of service to citizen; Efficient and effective local government)
- To accomplish all filing of voter data within 5 working days of receipt (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of registered voters	49,140	56,759	56,883	57,000
% voting in the last election	60.07%	60.07%	77.94%	18.00%
# of precincts maintained	33	32	22	22

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Board of Elections							
Personal services	275,666	315,411	293,203	330,095	299,400	308,213	5.12%
Supplies	47,990	20,921	7,450	11,963	26,977	9,500	27.52%
Other services and charges	283,437	174,916	198,686	124,602	184,405	152,655	(23.17)%
Capital outlay	124,391	-	-	-	2,600	-	-
Total Board of Elections	731,483	511,249	499,339	466,661	513,382	470,368	(5.80%)
Positions:							
Administrative Clerk	1	-	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	0.00%
Election Board Chairman	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	0.00%
Part Time Clerk	10	10	7	7	7	7	0.00%
Voter Registration Technician	1	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	0.00%
Total Positions	17	17	15	15	15	15	0.00%

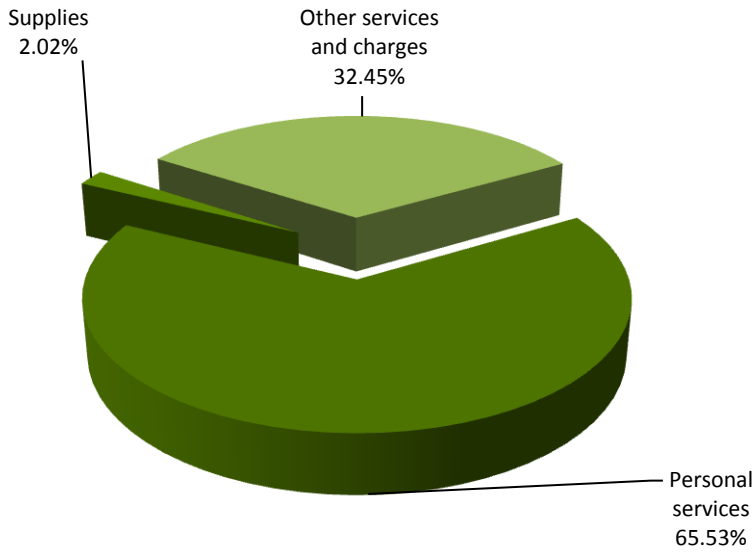
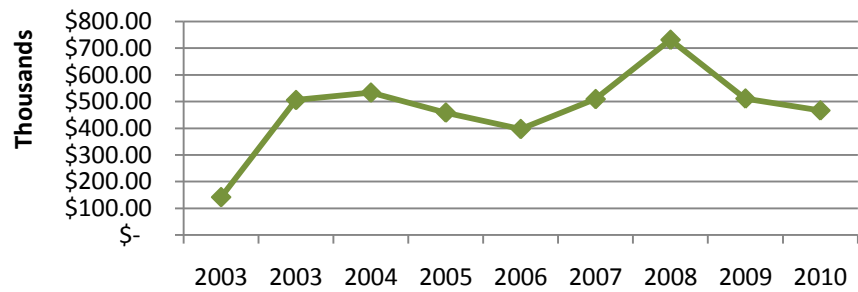


FIGURE 44 BOARD OF ELECTIONS - EXPENDITURES BY TYPE



—◆— Expenditures

FIGURE 44 BOARD OF ELECTIONS - EXPENDITURE HISTORY

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. This division was affected by the reduction in force and had positions eliminations for fiscal year 2011.

Goals (Commission Objectives):

- To provide quarterly reporting to the Board of Commissioners (Efficient and effective local government)
- To develop a system of performance measures County wide (Efficient and effective local government)
- To develop and implement a capital improvement plan for Lowndes County (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of journal entries posted	46,911	50,338	42,854	42,000
# of purchase orders processed	9,518	9,853	9,639	9,600
# of payables checks printed	10,365	10,309	14,098	13,500
# of water customers served	4,750	4,813	5,360	5,400
GFOA – CAFR	1	1	1	1
GFOA – Budgeting	1	1	1	1

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Finance							
Personal services	393,272	405,364	426,113	378,378	378,354	329,149	(22.76)%
Supplies	14,184	16,581	7,500	5,140	3,500	3,000	(60.00)%
Other services and charges	135,359	158,476	118,925	144,259	119,425	159,020	33.71%
Total Finance	542,816	580,421	552,538	527,776	501,279	491,169	(11.11)%
Positions:							
Accountant	2	2	2	2	2	1	(50.00)%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	-	(100.00)%
Co-Op Student	-	2	2	2	2	1	(50.00)%
Finance Director	1	1	1	1	1	1	0.00%
Senior AP Technician	1	1	1	1	1	1	0.00%
Senior AR Technician	1	1	1	1	1	1	0.00%
Total Positions	7	9	9	9	9	6	(33.33)%

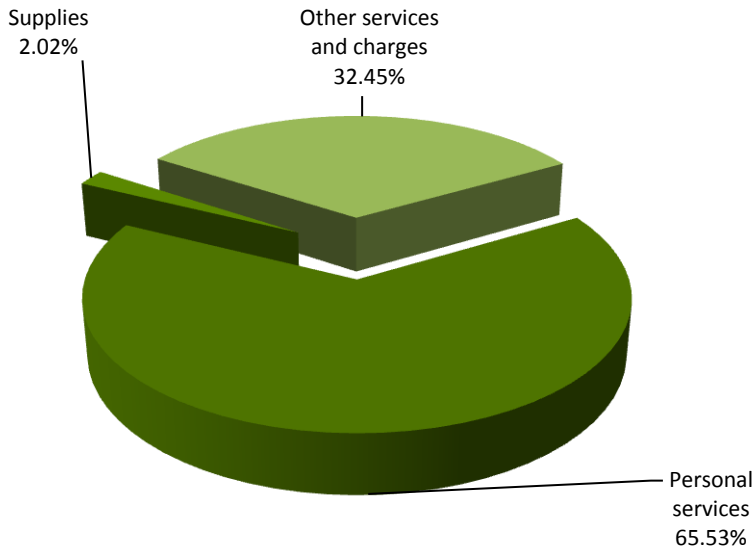


FIGURE 46 FINANCE - EXPENDITURES BY TYPE

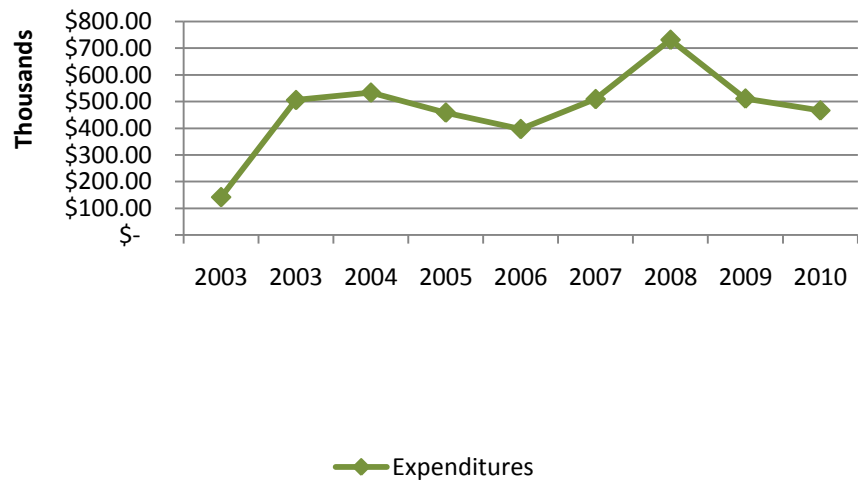


FIGURE 46 FINANCE - EXPENDITURE HISTORY

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. This division was affected by the personnel changes for fiscal year 2011.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of employees	608	626	628	638
# of deduction/benefit codes managed	70	137	139	145
# of applications processed	3,236	3,636	4,522	4,000
# of employees processed	111	97	74	50

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Human Resources							
Personal services	257,631	264,801	233,661	241,670	250,201	232,782	(0.38)%
Supplies	7,678	5,119	2,000	2,506	10,300	1,800	(10.00)%
Other services and charges	23,397	16,594	40,050	34,703	25,250	15,200	(62.05)%
Total Human Resources	288,707	286,514	275,711	278,879	285,751	249,782	(9.40)%

Positions:

Human Resource Analyst	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	0.00%
Part Time HR Technician	-	-	-	-	-	1	100.00%
Human Resource Technician	2	2	2	2	2	1	(50.00)%
Total Positions	4	4	4	4	4	4	0.00%

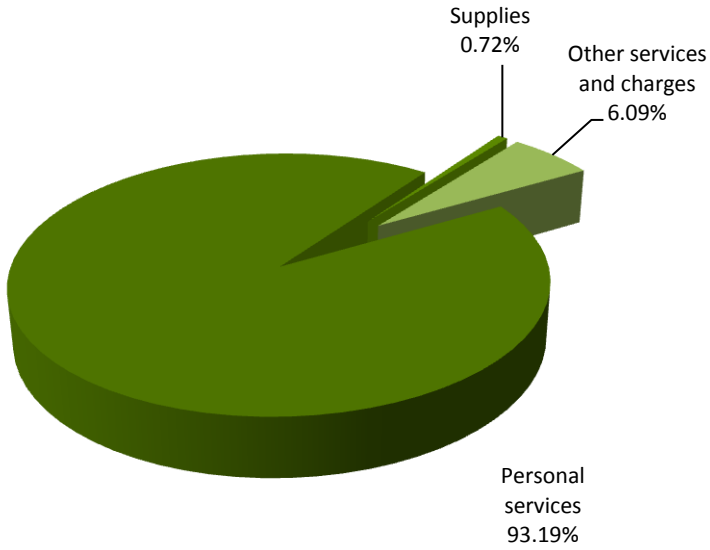
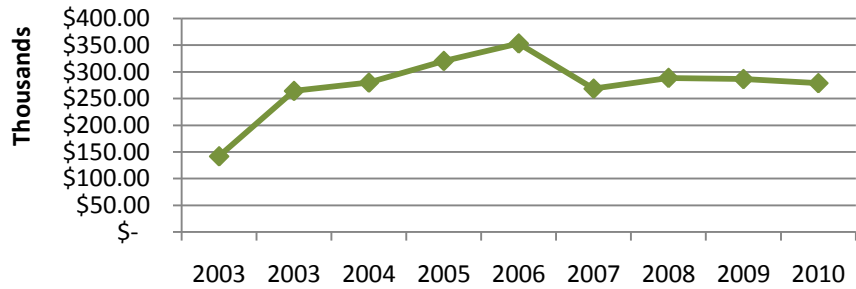


FIGURE 47 HUMAN RESOURCES - EXPENDITURES BY TYPE



—◆— Expenditures

FIGURE 48 HUMAN RESOURCES - EXPENDITURE HISTORY

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 (Efficient and effective local government)
- To offer live help desk service during at least 90% of the work day (Efficient and effective local government)
- To incorporate E-Commerce into the County's website (Efficient and effective local government)
- To develop a new results web page for the Board of Elections (Efficient and effective local government)
- To continue to replace telephone systems with VOIP (Voice over Internet Protocol) telephones through attrition (Efficient and effective local government)
- To implement in-car reporting for the Sheriff's Office (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of emails scanned for viruses	2,186,604	25,678,253	22,383,244	23,000,000
# of hacking attempts per month	500,000	2,351,981	1,987,304	2,000,000
% of emails that are SPAM	150,000	150,000	150,000	150,000
# of work orders completed	90%	92%	89%	90%
% of unscheduled downtime	<1.00%	<1.00%	<1.00%	<1.00%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Information Technology Services							
Personal services	358,750	400,363	448,548	460,896	450,988	463,684	3.37%
Supplies	78,329	30,236	28,500	17,857	95,300	13,000	(54.39)%
Other services and charges	593,542	364,176	327,183	276,446	475,632	405,611	23.97%
Capital outlay	187,407	137,823	120,000	-	818,000	455,000	279.17%
Debt service	139,529	198,114	198,200	242,638	198,200	198,200	0.00%
Total Information Technology	1,357,557	1,130,712	1,122,431	997,838	2,038,120	1,535,495	36.80%

Positions:

Administrative Assistant	-	-	-	-	1	-	0.00%
Computer Technician	1	1	2	1	1	1	(50.00)%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrator	-	-	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	-	-	-	1	1	-	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	-	-	-	1	2	1	100.00%
Part Time Computer Technician	-	1	-	-	-	-	0.00%
Part Time Help Desk/Admin.	2	1	-	-	-	-	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Positions	7	7	7	8	10	7	0.00%

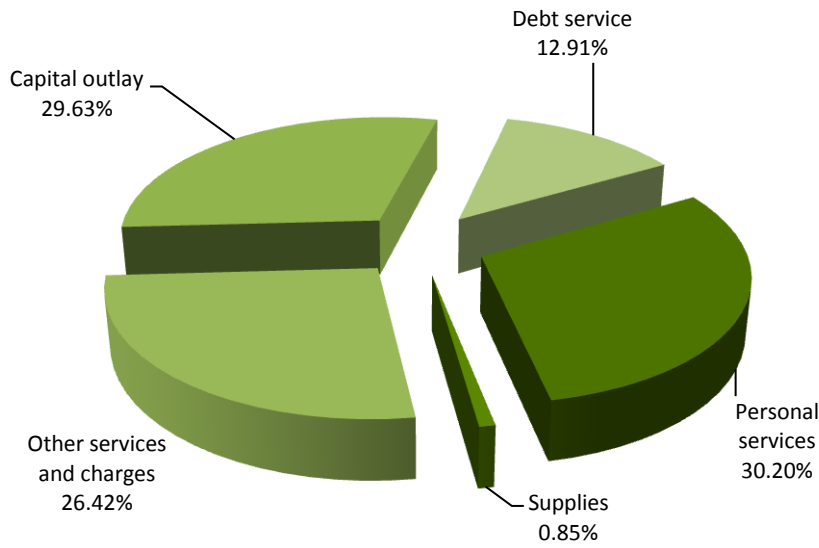


FIGURE 49 INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE

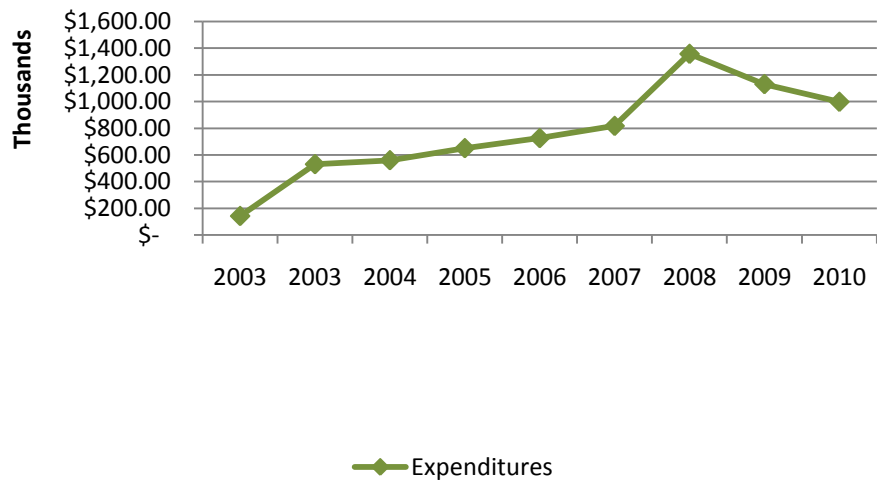


FIGURE 50 INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

Annual Operating Budget

General Fund - General Facilities

98

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Facilities							
Supplies	23,716	17,528	14,000	13,030	127,000	126,000	800.00%
Other services and contracts	169,021	125,915	113,000	114,238	-	-	(100.00)%
Capital outlay	47,540	-	-	-	-	-	-
Total General Facilities	240,277	143,443	127,000	127,267	127,000	126,000	(0.79)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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% (Effective and efficient local government)
- To keep customer wait time to less than 10 minutes (Effective and efficient local government)
- To maintain low employee turnover rates (Effective and efficient local government)

Performance Measures:	2007	2008	2009	2010 Est.
Total County assessed value (millions)	2,623.3	2,756.8	2,830,7	2,700.0
Collection rate of levy year	97.07%	97.01%	95.00%	92.00%
Tags issued	98,224	74,447	79,021	80,000

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Tax Commissioner							
Personal services	871,676	936,859	973,297	1,003,087	963,805	1,000,363	2.78%
Supplies	31,660	21,487	11,450	17,218	14,113	7,850	(31.44)%
Other services and charges	114,728	178,380	152,959	125,476	187,580	181,610	18.73%
Capital outlay	7,664	22,933	-	-	18,682	-	-
Total Tax Commissioner	1,025,727	1,159,658	1,137,706	1,145,782	1,184,180	1,189,823	4.58%

Positions:

Accounting Technician	2	2	2	2	2	2	0.00%
Assistant Delinq. Tax Collector	1	1	1	1	1	1	0.00%
Collections Auditor	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	0.00%
Part Time Tag Clerk	1	1	1	1	1	1	0.00%
Senior Tag and Title Clerk	1	1	1	1	1	1	0.00%
Senior Tax Clerk	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	0.00%
Tag and Title Clerk	8	8	8	8	10	8	0.00%
Tag Report Technician	1	-	-	-	-	-	0.00%
Tag Supervisor	-	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	1	1	0.00%
Total Position	21	21	21	21	23	21	0.00%

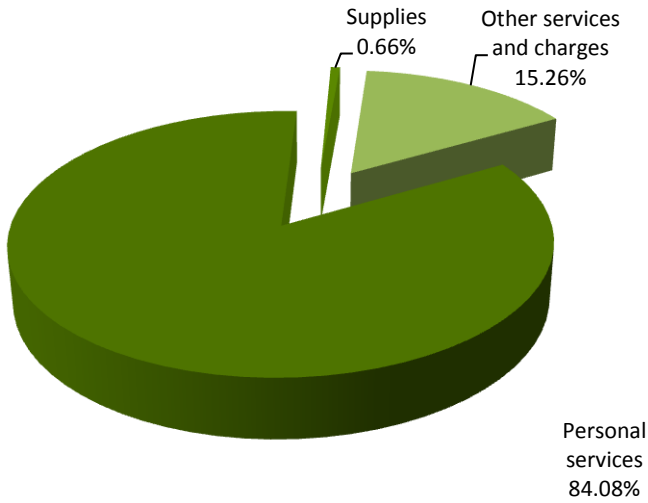


FIGURE 52 TAX COMMISSIONER - EXPENDITURES BY TYPE

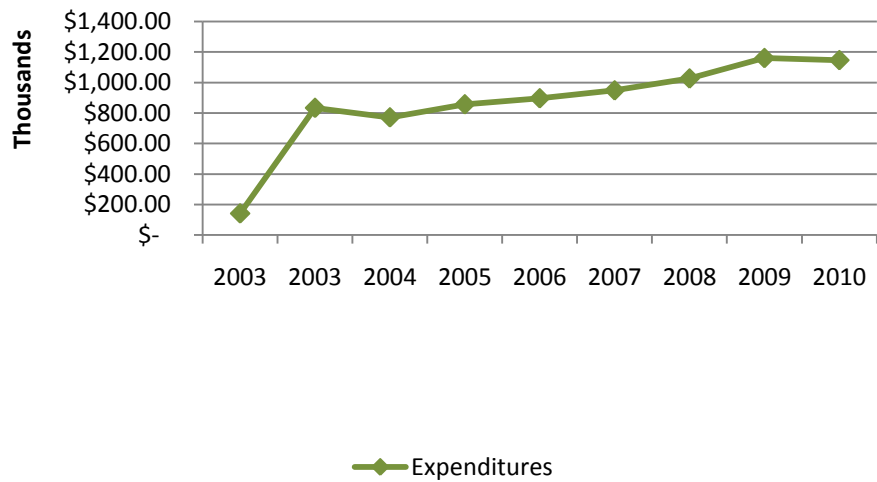


FIGURE 53 TAX COMMISSIONER - EXPENDITURE HISTORY

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. This division was affected by the position freeze for fiscal year 2011.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of properties	44,082	45,940	46,648	47,000
% of properties reviewed	31%	25%	25%	25%
# of appeals filed	1,308	736	360	350
# of appeals resolved by BoA	912	618	148	150
# of appeals resolved by BoE	396	118	59	50

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Board of Assessors							
Personal services	1,018,167	1,146,643	1,141,281	1,174,519	1,142,965	1,137,104	(0.37)%
Supplies	19,818	18,861	16,500	10,896	27,500	4,200	(74.55)%
Other services and charges	204,689	185,748	135,529	122,224	144,269	118,800	(12.34)%
Total Board of Assessors	1,242,674	1,351,252	1,293,310	1,307,640	1,314,734	1,260,104	(2.57)%

Positions:

Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	3	3	0.00%
Appraisal Technician	2	1	1	1	1	1	0.00%
Assessment Coordinator	1	1	1	1	1	-	(100.00)%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	0.00%
Real Property Appraiser	2	1	2	2	2	2	0.00%
Real Property Appraiser I	3	3	3	3	3	3	0.00%
Residential Appraiser Supervisor	-	1	1	1	1	1	0.00%
Residential Land Appraiser/Sales	-	1	1	1	1	1	0.00%
Real Property Supervisor/Deputy	-	-	-	-	1	-	0.00%
Senior Real Property Appraiser	1	1	1	1	1	1	0.00%
Tax Assessor	2	2	2	2	2	2	0.00%
Tax Assessor Chairman	1	1	1	1	1	1	0.00%
Total Positions	24	24	25	25	26	24	(4.00)%

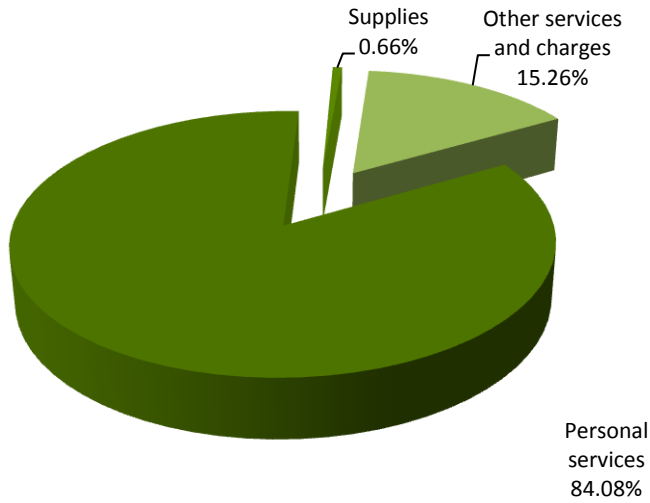


FIGURE 54 BOARD OF ASSESSORS - EXPENDITURES BY TYPE

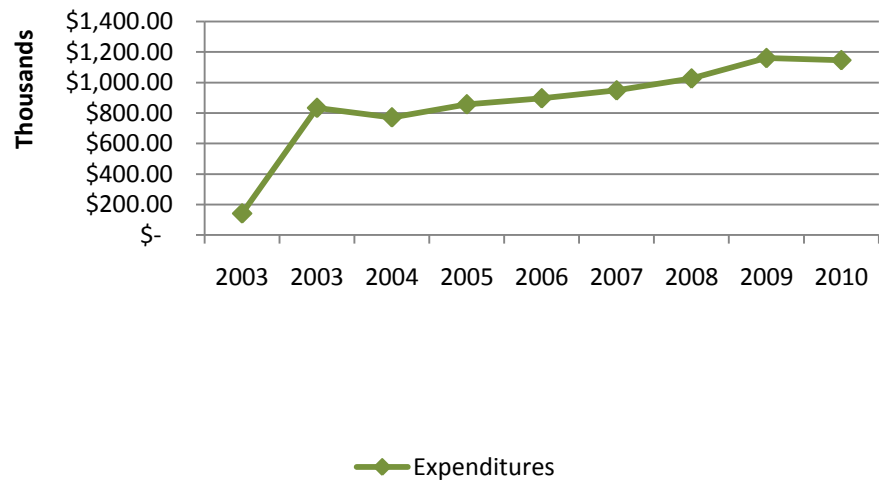


FIGURE 55 BOARD OF ASSESSORS - EXPENDITURE HISTORY

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. This division was affected by the personnel changes for fiscal year 2011. 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 (Basic level of service to citizen)
- To improve departmental safety efforts (Effective and efficient local government; Basic level of service to citizen)
- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen; effective and efficient local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of building maintained	50	49	49	50
# of grounds facilities maintained	57	56	55	55
# of work orders completed	4,115	4,554	4,500	4,500
Average # of days to complete a WO	11	9	9	7

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Facilities Maintenance							
Personal services	770,145	770,925	907,541	801,307	813,327	768,813	(15.29)%
Supplies	39,923	34,352	37,707	38,455	43,780	31,150	(17.39)%
Other services and charges	1,039,527	983,742	1,226,848	958,031	1,289,268	1,086,310	(11.46)%
Capital outlay	150,656	-	232,500	85,130	349,400	101,200	(56.47)%
Debt service	1,128,860	1,157,925	1,150,000	1,155,794	1,150,000	1,150,000	0.00%
Total Facilities Maintenance	3,129,111	2,946,944	3,554,596	3,038,717	3,645,775	3,137,473	(11.73)%

Positions:

Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	9	9	10	10	10	9	(10.00)%
Facilities Maint. Supervisor	1	1	1	1	1	1	0.00%
Facilities Maint. Technician	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	3	3	3	0.00%
Grounds Equip. Crewleader	1	1	1	1	1	1	0.00%
Mail Clerk	1	1	1	1	1	-	(100.00)%
Total Positions	21	21	22	22	22	20	(9.09)%

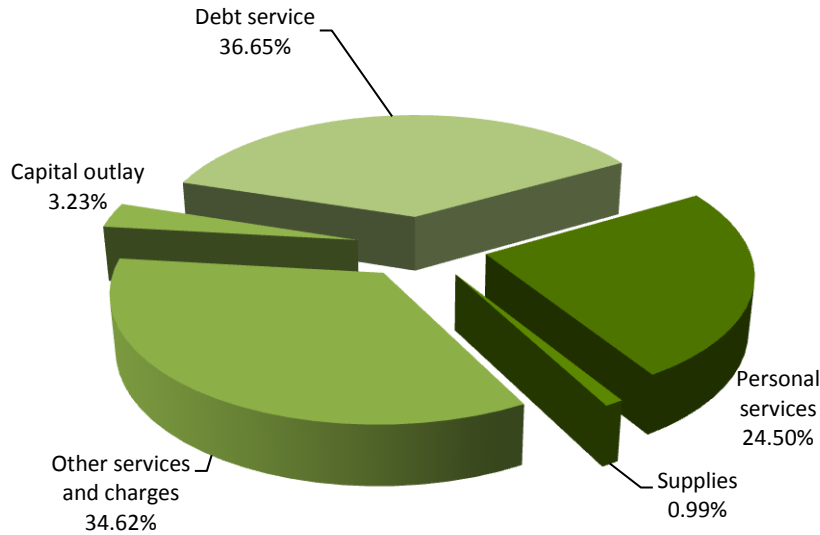
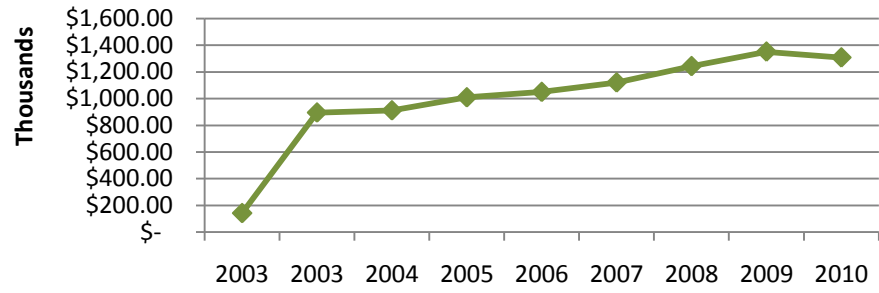


FIGURE 56 FACILITIES MAINTENANCE - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Facilities Maintenance

105



◆ Expenditures

FIGURE 57 FACILITIES MAINTENANCE- EXPENDITURE HISTORY

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. This division was affected by the reduction in force.

Goals (Commission Objectives):

- To perform 10 miles of in house surveying, right of way deed preparation and road design annually (Basic level of service to citizen)
- To review 100% of new subdivision plans within 30 days (Efficient and effective local government)
- To resurface 15 miles of County-maintained roads through LARP and SPLOST funding (Basic level of service to citizen)
- To complete the Judicial/Administrative Complex and Jail projects (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of stormwater permits issued	32	56	50	50
# of residential subdivisions reviewed	10	14	8	5
# of commercial sites reviewed	48	69	69	50
# of miles of road resurfaced	4.52	4	4	4
# of miles of conventional paving	2.14	3.5	2.5	2

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Engineering							
Personal services	717,980	769,581	758,165	772,802	759,363	536,419	(29.25)%
Supplies	11,187	7,236	28,500	3,264	26,200	2,050	(92.81)%
Other services and charges	124,161	121,995	159,221	137,046	156,321	97,421	(38.81)%
Capital outlay	12,227	-	-	-	9,500	-	-
Total Engineering	865,555	898,813	945,886	913,111	951,384	635,890	(32.77)%
NPDES							
Supplies	13,604	10,377	-	3,052	-	-	-
Other services and charges	13,348	28,415	15,000	6,428	20,000	7,500	(50.00)%
Total NPDES	26,952	38,793	15,000	9,480	20,000	7,500	(50.00)%

Positions:	2008	2009	2010	2010	2011	2011	Percent
	Actual	Actual	Budget	YTD	Request	Approved	Changed
Administrative Assistant	1	1	1	1	1	-	(100.00)%
Co-Op Student	1	1	1	-	-	-	(100.00)%
County Engineer	1	1	1	1	1	1	0.00%
Development Reviewer	1	1	1	1	1	1	0.00%
Engineering Design Technician	1	1	1	1	1	-	(100.00)%
Environmental Compliance Mgr.	-	-	-	1	1	1	100.00%
Facility Construction Inspector	-	-	-	1	1	1	100.00%
Planner	1	1	1	1	1	-	(100.00)%
Principal Engineering Inspector	1	1	1	1	1	1	0.00%
Principal Engineering Technician	2	2	2	1	1	1	(50.00)%
Road Inspection Technician	1	1	1	1	1	-	(100.00)%
Senior Engineering Technician	1	1	1	1	1	1	0.00%
Stormwater/Environmental Tech	1	1	1	1	1	1	0.00%
Total Positions	12	12	12	12	12	8	(33.33)%

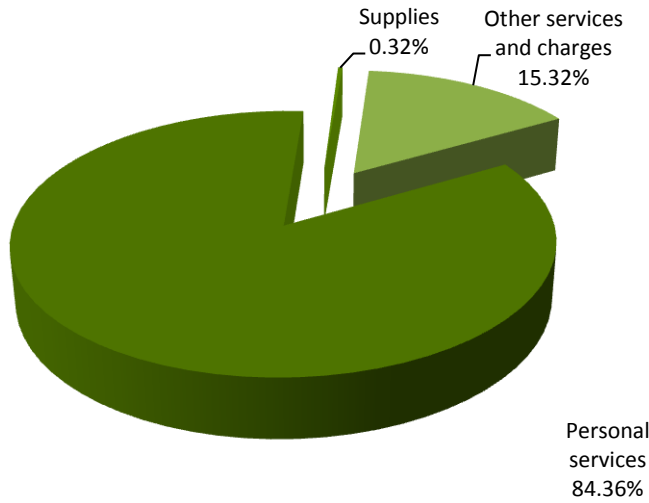


FIGURE 58 COUNTY ENGINEER - EXPENDITURES BY TYPE

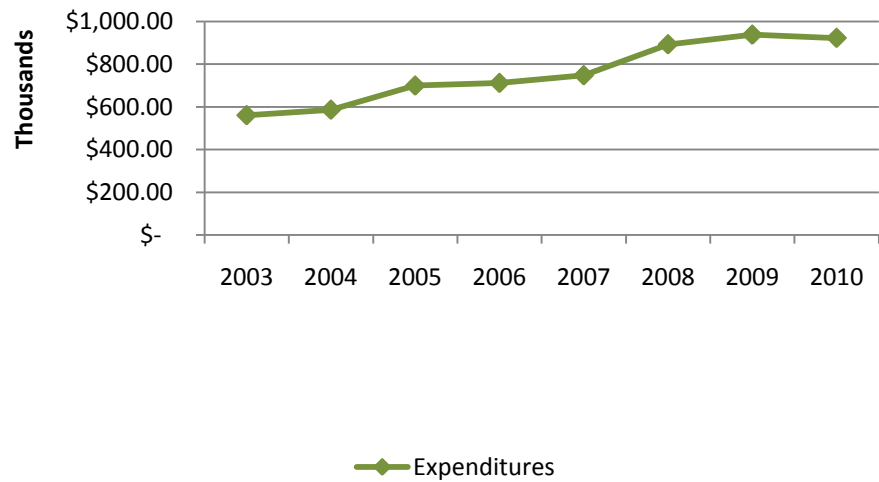


FIGURE 59 COUNTY ENGINEER- EXPENDITURE HISTORY

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Contingency							
Other services and charges	1,564,565	50,688	593,990	292,047	593,990	142,243	(76.05)%
Total contingency	1,564,565	50,688	593,990	292,047	593,990	142,243	(76.05)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
South Georgia RDC							
Other services and charges	58,910	-	-	-	-	-	0.00%
Total South Georgia RDC	58,910	-	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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	2010 Est.
# of civil cases filed	3,079	3,384	3,000	3,000
# of criminal cases filed	4,199	3,579	3,600	3,600

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Superior Court							
Personal services	329,059	356,128	337,287	352,683	355,698	362,656	7.52%
Supplies	650	5,763	800	1,994	3,000	950	18.75%
Other services and charges	56,269	53,813	75,375	51,012	84,185	51,015	(32.32)%
Total Superior Court	385,978	415,704	413,462	405,689	442,883	414,621	0.28%
Positions:							
Bailiff	3	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	3	2	0.00%
Official Court Reporter	5	5	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	5	0.00%
Total Positions	15	15	15	15	16	15	0.00%

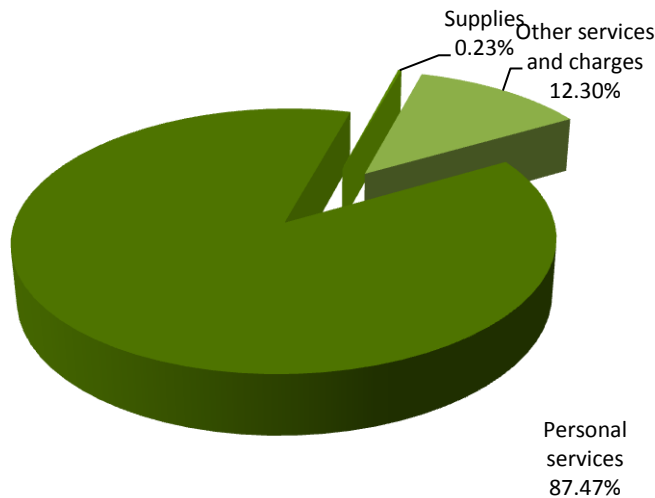


FIGURE 60 SUPERIOR COURT - EXPENDITURES BY TYPE

Annual Operating Budget

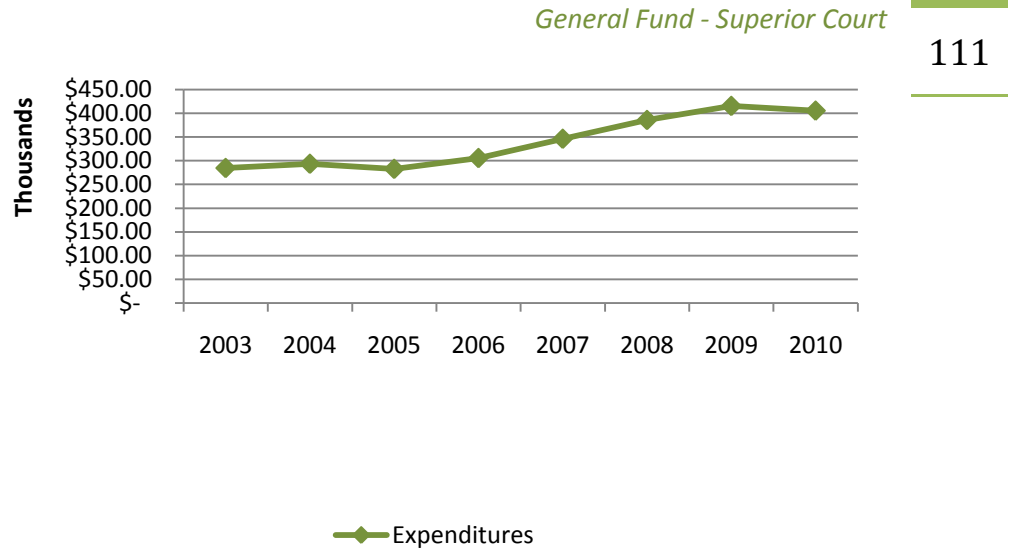


FIGURE 61 SUPERIOR COURT- EXPENDITURE HISTORY

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. This office was affected by the freeze on positions.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of cases filed – Superior Court – Civil	3,079	3,384	3,000	3,000
# of cases filed – Superior Court – Criminal	4,199	3,579	3,600	3,600
# of cases filed – State Court – Civil	1,020	1,282	1,100	1,100
# of cases filed – State Court – Criminal	20,082	17,262	18,000	18,000
# of cases filed – Juvenile	1,656	1,133	1,200	1,200

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Clerk of Court							
Personal services	800,381	868,684	842,347	829,953	837,359	822,801	(2.32)%
Supplies	16,872	14,015	6,750	14,293	9,000	7,000	3.70%
Other services and charges	330,171	275,560	257,875	240,489	262,075	234,324	(9.13)%
Capital outlay	-	5,559	-	-	5,000	-	-
Total Clerk of Court	1,147,425	1,163,817	1,106,972	1,084,735	1,113,434	1,064,126	(3.87)%

Positions:

Chief Clerk – Courts	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	0.00%
Court Clerk – State Court	3	3	3	3	4	2	(33.33)%
Deputy Clerk – Courts	5	5	5	5	5	5	0.00%
Deputy Clerk – Real Estate	3	3	3	3	3	3	0.00%
Deputy Clerk – State Court	1	1	1	1	1	1	0.00%
Part Time Accounting Clerk	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk – Child Support	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk – Real Estate	2	2	2	2	2	2	0.00%
Sr. Deputy Clerk – State Court	1	1	1	1	1	1	0.00%
Total Positions	19	19	19	19	20	18	5.26%

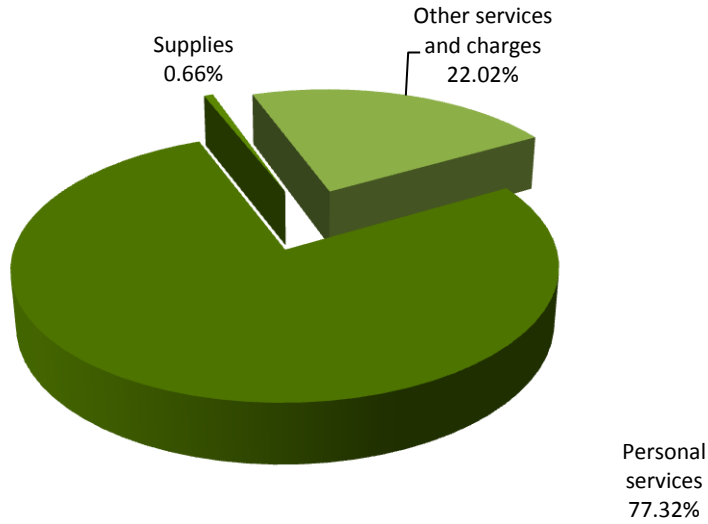
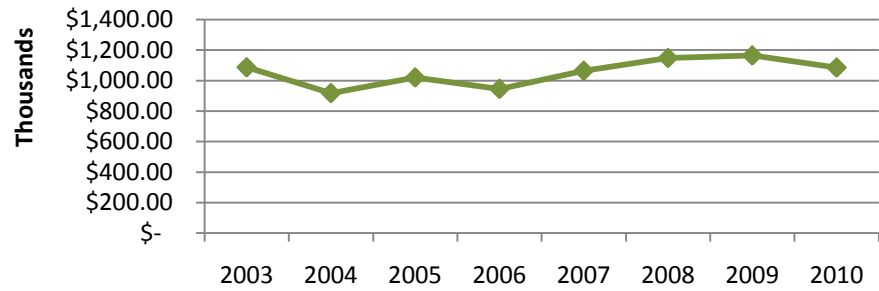


FIGURE 62 CLERK OF COURT - EXPENDITURES BY TYPE



◆ Expenditures

FIGURE 63 CLERK OF COURT- EXPENDITURE HISTORY

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
District Attorney							
Other services and charges	480,804	611,815	623,089	631,980	623,089	625,089	0.32%
Total District Attorney	480,804	611,815	623,089	631,980	623,089	625,089	0.32%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
District Court Administrator							
Other services and charges	4,751	4,800	4,751	-	4,751	4,751	0.00%
Total District Court Administrator	4,751	4,800	4,751	-	4,751	4,751	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 (Efficient and effective local government)
- To seek new technologies to move towards a paperless court (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of civil filings	1,021	1,282	1,100	1,100
# of criminal filings	19,599	17,262	18,000	18,000
# of revocation hearings	548	550	550	550
# of appointments made	207	200	200	200
# of community service hours assigned	29,916	30,000	30,000	30,000

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
State Court Judge							
Personal services	245,670	288,876	278,831	285,770	283,608	289,085	3.68%
Supplies	9,183	3,090	2,100	1,527	7,300	500	(76.19)%
Other services and charges	123,287	145,669	149,675	100,016	190,175	96,505	(35.52)%
Total State Court Judge	378,139	437,636	430,606	387,313	481,083	386,090	(10.34)%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Court Reporter	1	1	1	1	1	1	0.00%
Judicial Administration Specialist	1	1	1	1	1	1	0.00%
Senior Judicial Legal Secretary	1	1	1	1	1	1	0.00%
State Court Judge	1	1	1	1	1	1	0.00%
Total Positions	4	4	4	4	4	4	0.00%

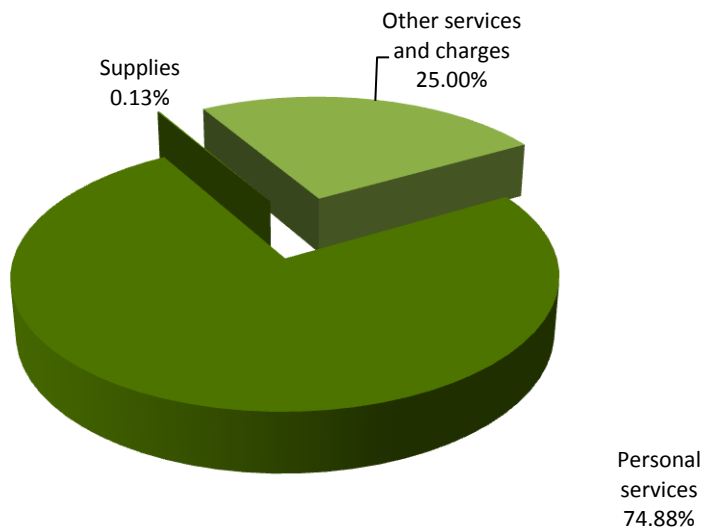
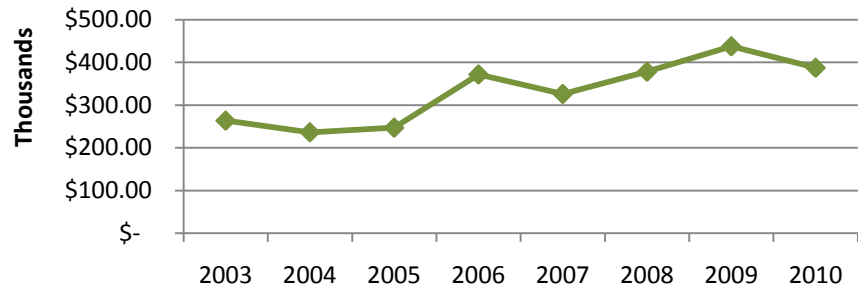


FIGURE 64 STATE COURT JUDGE - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – State Court Judge

117



◆ Expenditures

FIGURE 65 STATE COURT JUDGE- EXPENDITURE HISTORY

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 (Efficient and effective local government; Basic level of service to citizen)
- To protect, defend and advocate the rights and interests of victims of crime (Efficient and effective local government; Basic level of service to citizen)

Performance Measures:	2007	2008	2009	2010 Est.
# of cases set for jury trial	432	400	400	400
# of cases set for non-jury trial	272	275	275	275
# of pretrial motion hearings	237	235	235	235
# of probation revocation hearings	893	900	900	900
# of pretrial conferences with defense	682	675	675	675

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Solicitor General							
Personal services	385,476	390,790	388,128	404,619	396,066	409,332	5.46%
Supplies	5,786	5,122	4,300	2,884	7,900	2,500	(41.86)%
Other services and charges	14,267	10,666	10,825	10,595	12,025	11,015	1.76%
Total Solicitor General	405,529	406,579	403,253	418,098	415,991	422,847	4.86%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	1	0.00%
Legal Secretary	1	1	1	1	1	1	0.00%
Part Time Evidence Technician	1	1	-	-	-	-	0.00%
Senior Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Positions	7	7	6	6	6	6	0.00%

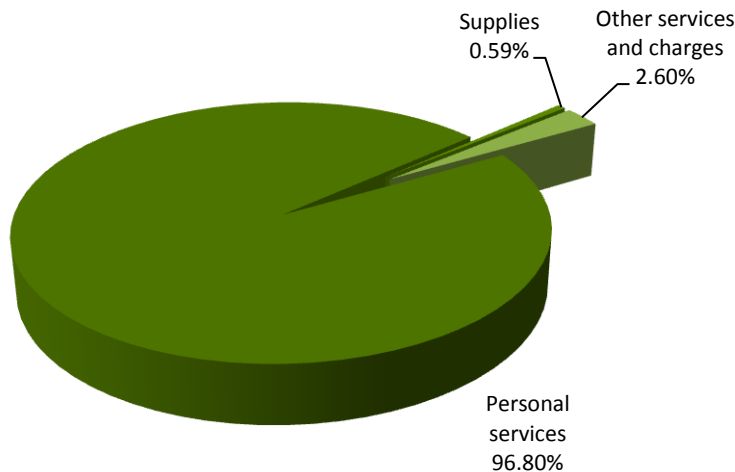
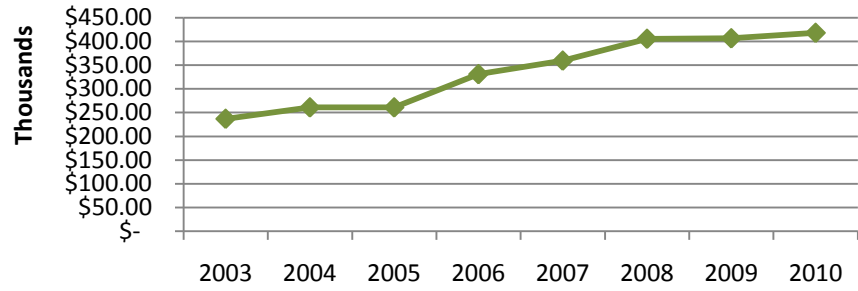


FIGURE 66 SOLICITOR GENERAL - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Solicitor General

119



◆ Expenditures

FIGURE 67 SOLICITOR GENERAL- EXPENDITURE HISTORY

The Office of the Magistrate Court – Civil/Criminal is responsible for issuing warrants, setting bonds, conducting criminal commitment hearings, and hearing certain misdemeanor cases. This division was affected by the personnel changes included in the fiscal year 2011 budget.

Goals (Commission Objectives):

- To implement E-Filing (Efficient and effective local government)
- To implement a credit card payment method (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of civil cases filed	8,287	8,251	5,278	5,200
# of felony warrants issued	3,126	2,580	2,178	2,100
# of misdemeanor warrants issued	3,847	2,862	1,968	2,000

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Magistrate Court							
Personal services	537,342	591,348	589,038	598,667	587,509	590,935	0.32%
Supplies	14,586	19,028	13,000	9,299	13,000	3,500	(73.08)%
Other services and contracts	70,044	50,394	51,081	37,814	55,981	38,767	(24.11)%
Capital outlay	19,000	-	-	-	-	-	-
Total Magistrate Court	640,972	660,771	653,119	645,780	656,490	633,202	(3.05)%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Chief Clerk	1	1	1	1	1	1	0.00%
Chief Constable	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	0.00%
Magistrate	1	1	1	1	1	1	0.00%
Magistrate Court Clerk	1	1	1	1	1	1	0.00%
Part Time Constable	-	-	1	1	1	-	(100.00)%
Part Time Magistrate	-	-	-	-	1	-	0.00%
Total Positions	11	11	12	12	13	11	(16.67)%

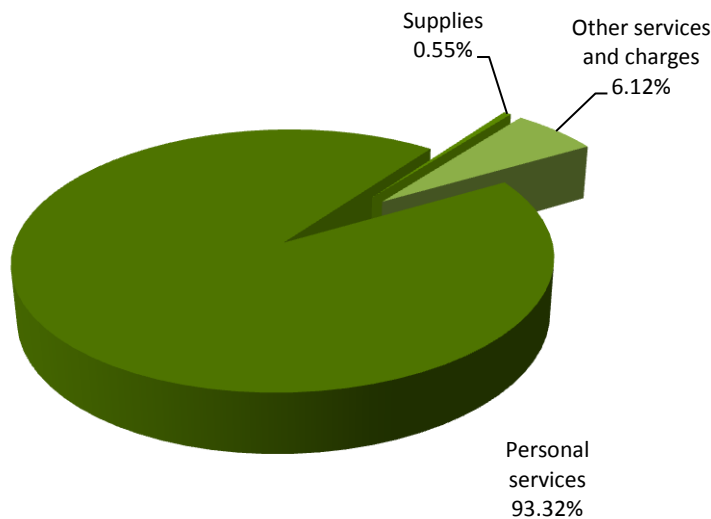
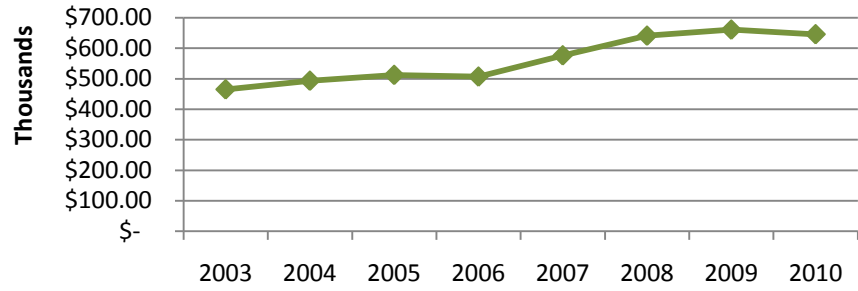


FIGURE 68 MAGISTRATE COURT - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Magistrate Court

121



—◆— Expenditures

FIGURE 69 MAGISTRATE COURT- EXPENDITURE HISTORY

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. This division was affected by the freeze on positions in the fiscal year 2011 budget.

Goals (Commission Objectives):

- To reorganize and catalog old court records (Efficient and effective local government; Basic level of service to citizen)
- To become 100% automated (Efficient and effective local government; Basic level of service to citizen)

Performance Measures:	2007	2008	2009	2010 Est.
# of marriage licenses issued	1,016	1,100	1,200	1,200
# of wills probated	550	650	800	600
# of gun permits issued	599	800	1,500	1,000

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Probate Court							
Personal services	344,485	408,467	316,897	330,579	307,084	281,920	(11.04)%
Supplies	10,832	14,241	12,200	3,111	9,000	2,600	(78.69)%
Other services and charges	55,784	57,787	50,944	50,371	61,394	52,894	3.83%
Total Probate Court	411,101	480,495	380,041	384,061	377,478	337,414	(11.22)%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	2	2	1	(50.00)%
Part Time Intern	-	-	-	-	2	-	0.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Receptionist	-	-	-	-	1	-	0.00%
Senior Deputy Clerk	2	2	2	2	2	2	0.00%
Total Positions	6	6	6	6	9	5	(16.67)%

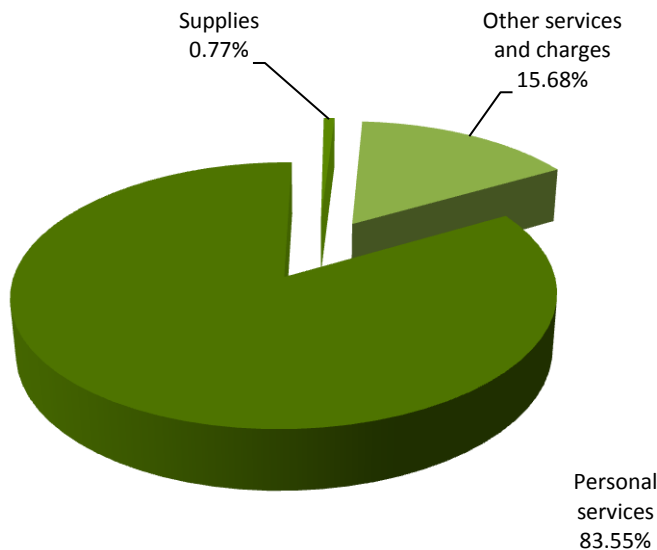
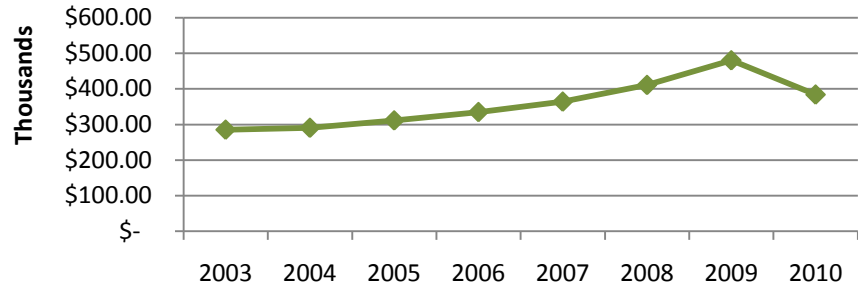


FIGURE 70 PROBATE COURT - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Probate Court

123



Expenditures

FIGURE 71 PROBATE COURT- EXPENDITURE HISTORY

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 (Basic level of service to citizen)
- To develop programs to address gang violence, teen pregnancy and juvenile delinquency (Basic level of service to citizen)

Performance Measures:	2007	2008	2009	2010 Est.
# of cases received	1,000	1,133	1,000	1,000
# of cases disposed of	900	905	900	900

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Juvenile Court							
Personal services	91,206	96,377	92,996	95,248	93,034	82,875	(10.88)%
Other services and charges	24,619	23,477	22,080	22,881	22,280	16,780	(24.00)%
Total Juvenile Court	115,825	119,854	115,076	118,129	115,314	99,655	(13.40)%
Positions:							
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Juvenile Court Legal Rep.	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

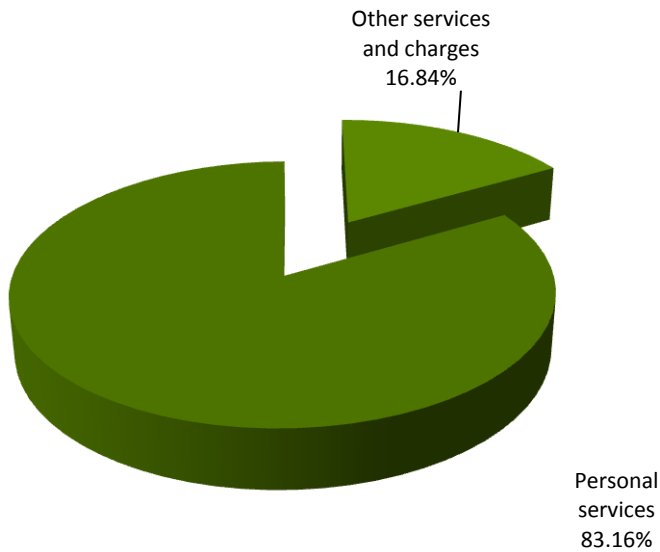
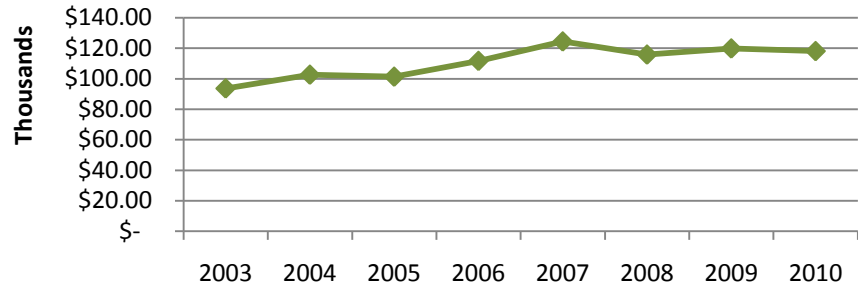


FIGURE 72 JUVENILE COURT - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Juvenile Court

125



Expenditures

FIGURE 73 JUVENILE COURT- EXPENDITURE HISTORY

Annual Operating Budget

General Fund – Probation

126

The Office of Probation accounts for the County’s contribution to the State Probation Office which supports the district. The positions in this office are no longer funded by the County.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Probation							
Personal services	80,199	78,260	77,694	80,552	77,753	-	(100.00)%
Supplies	2,902	2,285	2,250	2,006	3,060	-	(100.00)%
Other services and charges	13,111	21,471	20,413	17,303	20,370	3,992	(80.44)%
Total Probation	96,212	102,016	100,357	99,861	101,183	3,992	(96.02)%
Positions:							
Administrative Clerk	1	1	1	1	1	-	(100.00)%
Probation Officer	1	1	1	1	1	-	(100.00)%
Total Positions	2	2	2	2	2	-	(100.00)%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Circuit Public Defender							
Other service and charges	797,727	789,154	793,873	794,408	810,323	810,323	2.07%
Total Circuit Public Defender	797,727	789,154	793,873	794,408	810,323	810,323	2.07%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 (Basic level of service to citizen; efficient and effective local government)
- To ensure preparedness in the event of an emergency (Basic level of service to citizen; efficient and effective local government)
- To explore technologies that streamline processes and provide accurate and timely information (Basic level of service to citizen; efficient and effective local government)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Sheriff							
Personal services	10,664,931	11,427,579	11,304,848	11,431,149	11,791,880	12,085,486	6.91%
Supplies	268,055	231,673	180,000	164,868	220,000	104,000	(42.22)%
Other services and charges	4,643,116	4,744,977	4,506,201	4,351,890	4,814,557	3,497,468	(22.39)%
Capital outlay	128,899	105,147	121,300	31,233	-	-	(100.00)%
Total Sheriff	15,705,000	16,509,376	16,112,349	15,979,140	16,826,437	15,686,954	(2.64)%

Positions:

Administrative Assistant – Jail	-	-	1	1	1	1	0.00%
Administrative Clerk	12	12	12	14	14	14	16.67%
Administrative/Booking Clerk	1	1	-	-	-	-	0.00%
Booking Officer	11	11	11	11	11	11	0.00%
Captain – Administration	1	1	1	-	-	-	(100.00)%
Captain – CID	1	1	1	1	1	1	0.00%
Captain – Courts	1	1	1	1	1	1	0.00%
Captain – Jail	1	1	1	1	1	1	0.00%
Captain – Patrol	2	1	1	1	1	1	0.00%
Captain – SID	-	1	1	1	1	1	0.00%
Chief Deputy	-	-	-	1	1	1	(100.00)%
Corporal – Courts	1	1	-	-	-	-	0.00%
Corporal – DARE	1	1	1	1	1	1	0.00%
Corporal – Jail	4	4	4	4	4	4	0.00%
Corporal – Patrol	4	4	2	3	3	3	50.00%
Corporal – Resource	1	1	1	1	1	1	0.00%
Corporal – Transport	-	-	1	1	1	1	0.00%
Custodian – Jail	1	1	1	1	1	1	0.00%
DARE Officer	2	2	4	2	2	2	(50.00)%
Deputy – Courts	16	16	12	12	12	12	0.00%
Deputy – Patrol	31	30	32	29	29	29	(9.38)%
Deputy – Transport	-	-	6	6	6	6	0.00%
Inventory Control Officer	-	-	-	1	1	1	100.00%
Investigator – CID	10	13	12	14	14	14	16.67%
Investigator – SID	9	11	10	10	10	10	0.00%
Jail Operations Officer	61	61	71	71	81	71	0.00%
Lieutenant – CID	1	1	1	1	1	1	0.00%
Lieutenant – Courts	1	1	1	1	1	1	0.00%
Lieutenant – Jail	3	3	2	2	2	2	0.00%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
	5	5	5	5	5	5	0.00%
Lieutenant – Patrol	1	1	1	1	1	1	0.00%
Lieutenant – SID	-	-	1	1	1	1	0.00%
Lieutenant – Training	-	-	1	-	1	-	(100.00)%
Maintenance Technician – Jail	-	-	-	1	1	1	100.00%
Major	1	1	1	1	1	1	0.00%
Office Manager	4	4	6	6	9	6	0.00%
Resource Officer	1	1	1	1	1	1	0.00%
Senior Maintenance Technician	3	2	2	2	2	2	0.00%
Sergeant – CID	1	1	1	1	1	1	0.00%
Sergeant – Courts	1	1	1	1	1	1	0.00%
Sergeant – DARE	4	5	5	4	4	4	(20.00)%
Sergeant – Jail	1	1	-	-	-	-	0.00%
Sergeant – K9	5	5	5	5	5	5	0.00%
Sergeant – Patrol	1	1	1	1	1	1	0.00%
Sergeant – Resource	1	1	1	1	1	1	0.00%
Sergeant – SID	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	0.00%
Staff Sergeant – CID	1	1	1	1	1	1	0.00%
Staff Sergeant – Courts	6	5	5	5	5	5	0.00%
Staff Sergeant – Jail	4	4	4	4	4	4	0.00%
Staff Sergeant – Patrol	2	1	1	1	1	1	0.00%
Staff Sergeant – SID	1	1	-	-	-	-	0.00%
Staff Sergeant – Training	2	2	2	2	2	2	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	-	1	1	1	1	1	0.00%
Visitation Clerk – Jail	225	228	241	241	255	241	0.00%
Total Positions							

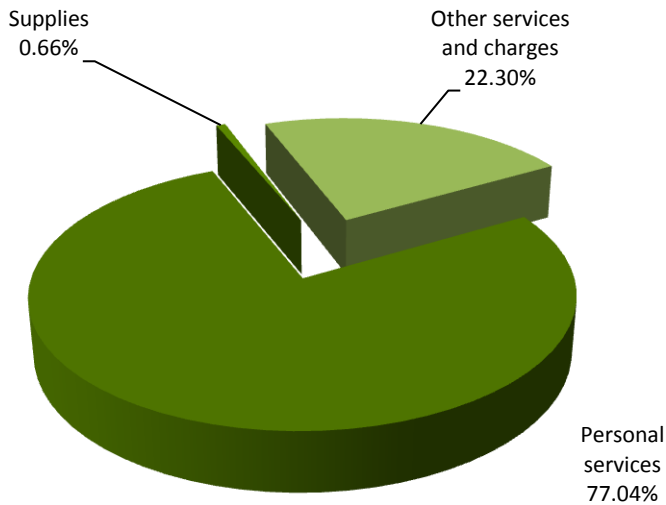
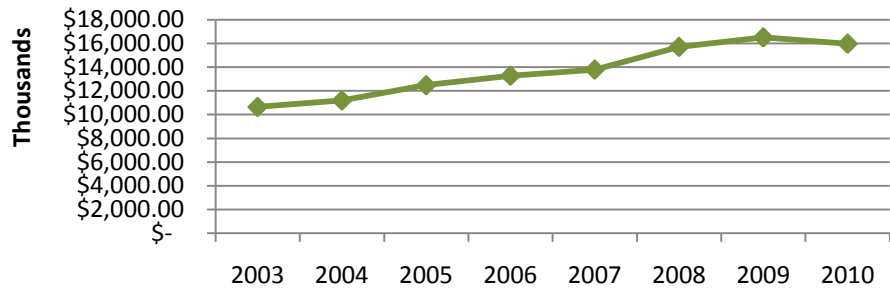


FIGURE 74 SHERIFF - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Sheriff

130



◆ Expenditures

FIGURE 75 SHERIFF- EXPENDITURE HISTORY

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Fire/Rescue							
Personal services	648,819	-	-	-	-	-	0.00%
Supplies	423,337	-	-	-	-	-	0.00%
Other services and charges	1,217,635	-	-	-	-	-	0.00%
Capital outlay	101,567	-	-	-	-	-	0.00%
Total Fire/Rescue	2,391,358	-	-	-	-	-	0.00%
Positions:							
Administrative Assistant	1	-	-	-	-	-	0.00%
Code Enforcement Officer	1	-	-	-	-	-	0.00%
Fire Chief	1	-	-	-	-	-	0.00%
Fire Marshall	1	-	-	-	-	-	0.00%
Fire/Code Enforcement Officer	1	-	-	-	-	-	0.00%
Firefighter/EMT	1	-	-	-	-	-	0.00%
Firefighter/First Responder	7	-	-	-	-	-	0.00%
Training Officer	1	-	-	-	-	-	0.00%
Zoning/Code Enforcement	2	-	-	-	-	-	0.00%
Total Positions	16	-	-	-	-	-	0.00%

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. This division was affected by the personnel changes included in the budget.

Goals (Commission Objectives):

- To increase efficiency of the adoption process (Basic level of service to citizen; efficient and effective local government)
- 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 (Basic level of service to citizen; efficient and effective local government)
- To achieve the required certification for all officers (Basic level of service to citizen; efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of reclamations	388	452	484	475
# of adoptions	859	989	1,185	1,200
# of euthanizations	5,557	6,150	6,739	6,800
# of dogs/cats turned in	6,774	7,645	8,438	8,500

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Animal Control							
Personal services	425,617	472,803	486,852	479,674	483,280	441,792	(9.26)%
Supplies	46,571	6,100	32,050	27,536	90,809	25,500	(20.44)%
Other services and charges	259,164	185,969	269,345	230,623	282,461	194,893	(27.64)%
Capital outlay	50,300	-	-	-	204,690	-	-
Total Animal Control	781,651	664,872	788,247	737,833	1,061,240	662,185	(15.99)%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	4	5	5	5	5	5	0.00%
Animal Shelter Attendant	6	5	6	6	7	5	16.67%
Part Time Shelter Attendant	-	1	-	-	-	1	100.00%
Sergeant – Animal Control	1	-	-	-	-	-	0.00%
Total Positions	12	12	12	12	13	12	0.00%

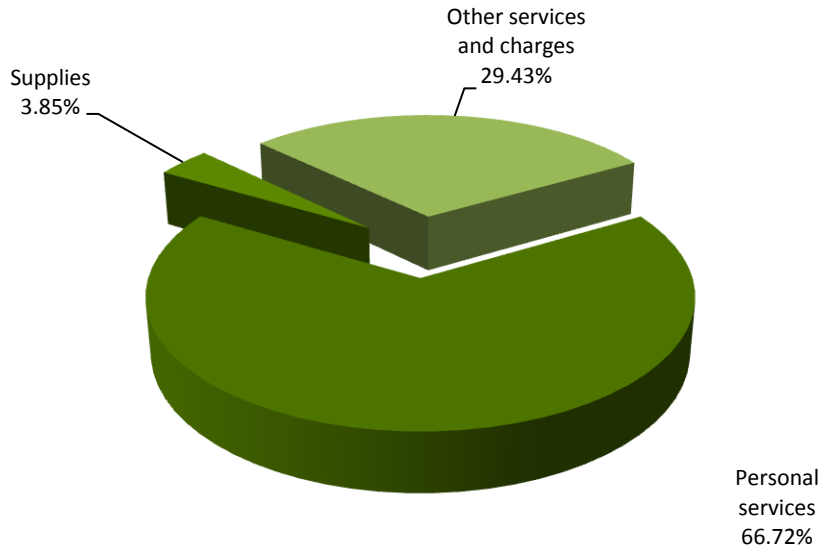
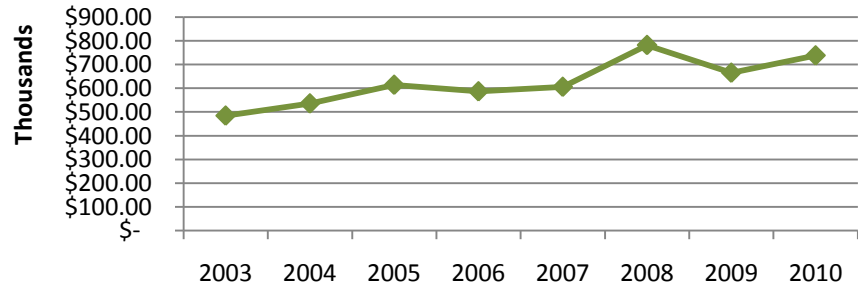


FIGURE 76 ANIMAL CONTROL - EXPENDITURES BY TYPE



—◆— Expenditures

FIGURE 77 ANIMAL CONTROL - EXPENDITURE HISTORY

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 (Basic level of service to citizen; efficient and effective local government)
- To conduct required National Incident Management System (NIMS) training to achieve 100% compliance (Basic level of service to citizen; efficient and effective local government)
- 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 (Basic level of service to citizen; efficient and effective local government)
- To establish a Local Emergency Planning Committee (LEPC) (Basic level of service to citizen; efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of preparedness classes conducted	4	11	9	7
# of table top exercises held	1	5	4	5
# of personnel trained	74	231	193	175
# of hours of training completed	75	181	86	75
# of times Code Red system utilized	-	3	9	15
# of plan updates	-	17	12	10
# of new plans	1	5	2	2

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Emergency Management							
Personal services	63,246	74,441	73,153	75,411	73,282	76,843	5.04%
Supplies	6,174	15,292	5,450	576	22,500	3,500	(35.78)%
Other services and charges	10,960	49,708	53,090	61,494	92,067	90,801	71.03%
Capital outlay	-	-	-	-	17,000	-	-
Total Emergency Management	80,381	139,441	131,693	137,481	204,849	171,144	29.96%
Positions:							
Deputy EMA Director	-	-	-	-	1	-	0.00%
EMA Director	-	1	1	1	1	1	0.00%
Total Positions	-	1	1	1	2	1	0.00%

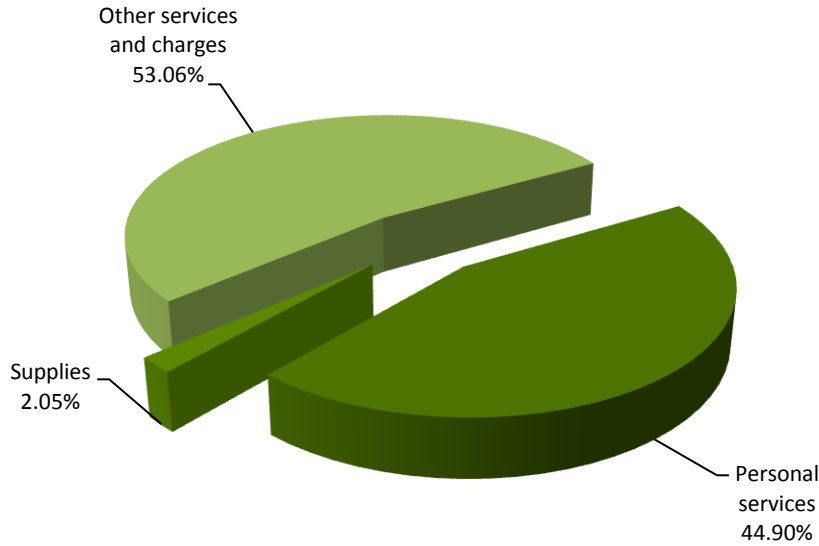


FIGURE 78 EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE

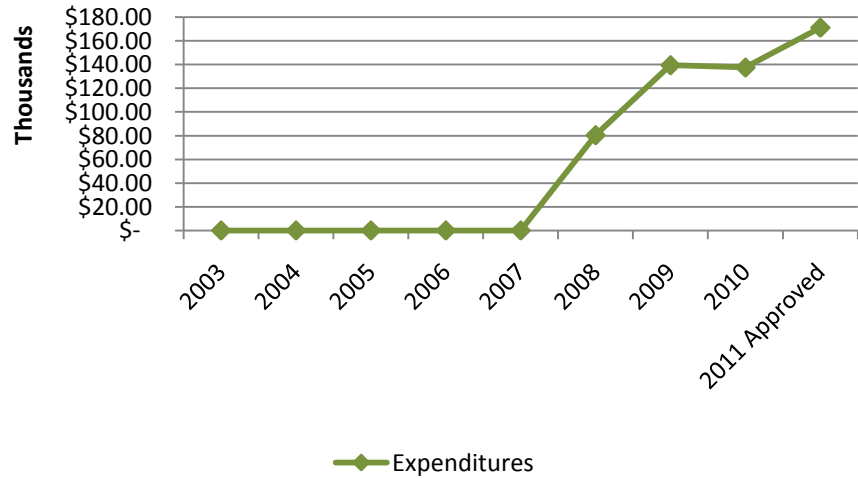


FIGURE 79 EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

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.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Emergency Medical Services							
Other services and charges	937,321	991,286	880,111	880,111	866,229	866,229	(1.58)%
Capital outlay	75,000	85,000	75,000	-	200,000	100,000	33.33%
Total Emergency Medical Services	1,012,321	1,076,286	955,111	880,111	1,066,229	966,229	1.16%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 (Basic level of service to citizen)

To maintain and organize the records of the Coroner's office (Basic level of service to citizen)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Coroner							
Personal services	55,079	68,361	65,898	64,758	73,589	68,158	3.43%
Supplies	2,330	2,127	600	2,349	600	500	(16.67)%
Other services and charges	26,229	15,397	19,087	17,629	19,087	30,277	58.63%
Total Coroner	83,638	85,885	85,585	84,735	93,276	98,935	15.60%
Positions:							
Coroner	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

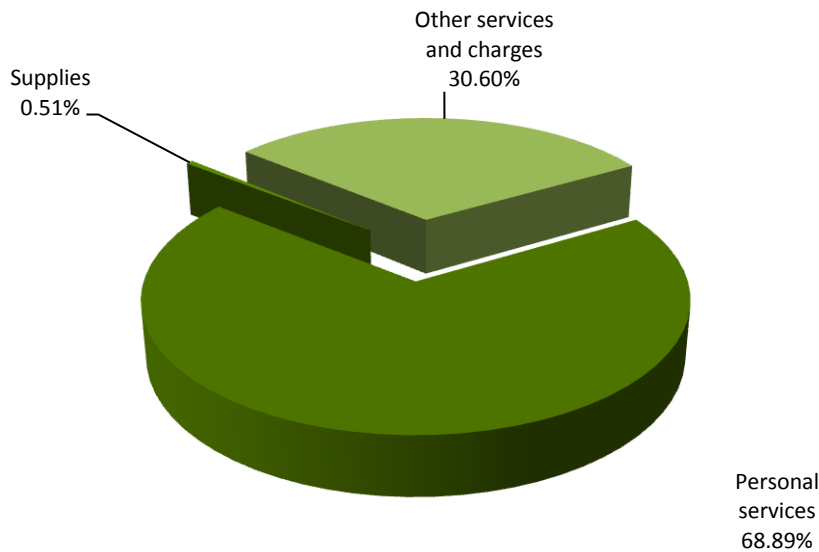


FIGURE 80 CORONER- EXPENDITURES BY TYPE

Annual Operating Budget

General Fund – Coroner

138

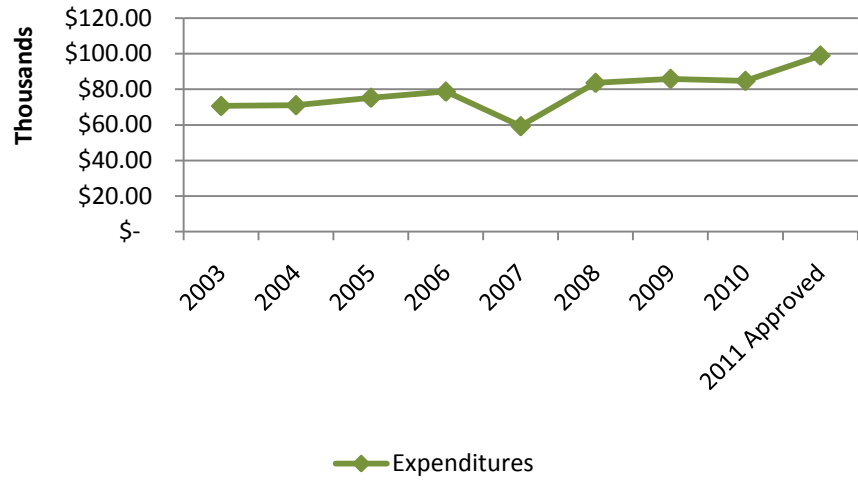


FIGURE 81 CORONER - EXPENDITURE HISTORY

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 (Basic level of service to citizen)
- To perform a minimum of 16 hours of training per month (Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% of work orders (Basic level of service to citizen; efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen)

Performance Measures:	2007	2008	2009	2010 Est.
# of employees – facilities	20	20	22	20
# of employees – administration	7	6	6	6
# of employees – road maintenance	29	29	29	29
# of employees – construction	13	13	13	13
# of employees – sanitation	16	16	16	15
# of employees – equipment maintenance	9	9	9	9

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Public Works – Administration							
Personal services	293,291	324,898	307,882	319,234	308,453	315,185	2.37%
Supplies	10,686	7,223	7,100	6,916	8,900	5,000	(29.58)%
Other services and charges	50,234	46,749	20,189	16,005	51,669	47,098	133.29%
Capital outlay	-	-	28,830	31,325	27,000	-	-
Total Public Works – Admin.	354,212	378,870	364,001	373,480	396,022	367,283	0.90%

Positions:

Administrative Assistant	-	-	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	0.00%
Administrative Supervisor	1	1	-	-	-	-	0.00%
Instrument Technician	1	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	1	0.00%
Property Rental Coordinator	-	1	-	-	-	-	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Sr. Public Works Supervisor	1	-	-	-	-	-	0.00%
Total Positions	7	7	6	6	6	6	0.00%

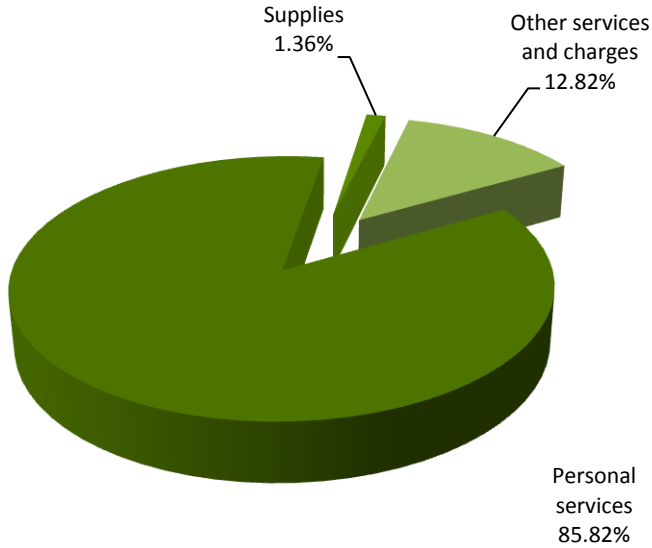


FIGURE 82 PUBLIC WORKS - ADMINISTRATION - EXPENDITURES BY TYPE

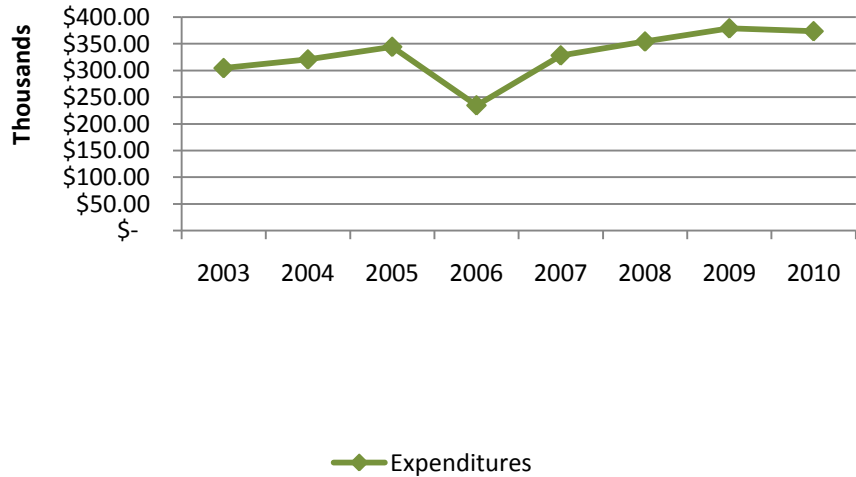


FIGURE 83 PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY

The Division of Public Works – Road Maintenance consists of five divisions of responsibility. This division was affected by the personnel changes included in the budget.

- 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 (Efficient and effective local government)
- To reduce citizen complaints from 65% to 50% of work orders (Basic level of service to citizen; Efficient and effective local government)
- To complete all requests within 15 days (Basic level of service to citizen)
- To clip 5 miles of shoulders monthly (Basic level of service to citizen)
- To prepare 5 miles of road for paving annually (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of potholes repaired	15	142	160	150
Average days to repair	2	1	1	1
# of miles mowed	307.85	328.62	350.00	350.00

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Road Maintenance							
Personal services	1,570,596	1,717,364	1,761,648	1,724,064	1,763,484	1,721,956	(2.25)%
Supplies	14,088	7,607	12,850	6,847	32,521	7,400	(42.41)%
Other services and charges	1,539,200	1,288,980	1,081,943	1,084,031	1,126,349	1,263,648	16.79%
Capital outlay	-	984	10,000	11,819	940,165	-	(100.00)%
Total Road Maintenance	3,123,884	3,014,935	2,866,441	2,826,762	3,862,519	2,993,004	4.42%

Positions:

Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Grading Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	5	5	5	5	5	5	0.00%
Motorgrader Operator	8	8	8	8	8	6	(25.00)%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Patching Crewleader	1	1	1	1	1	1	0.00%
Right of Way Supervisor	1	1	1	-	-	-	(100.00)%
Road Mowing Supervisor	-	-	-	1	1	1	100.00%
Road Maintenance Worker	4	4	4	5	5	5	25.00%
Road Maint. Worker – Patching	3	3	3	2	2	2	(33.33)%
Road Superintendent	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Sr. Sign Maintenance Worker	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	4	4	4	4	4	0.00%
Total Road Maintenance	40	39	39	39	39	37	(5.13)%

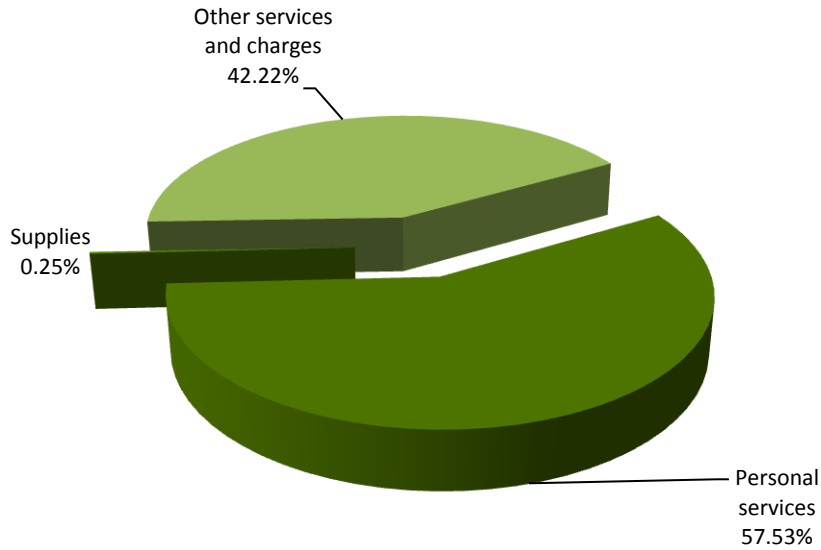
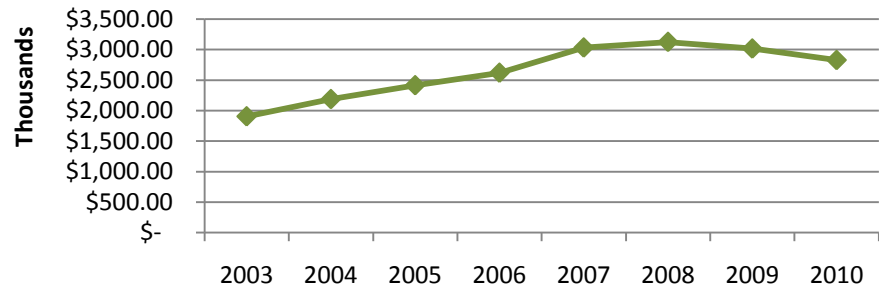


FIGURE 84 ROAD MAINTENANCE - EXPENDITURES BY TYPE



◆ Expenditures

FIGURE 85 ROAD MAINTENANCE - EXPENDITURE HISTORY

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. This division was affected by personnel changes included in the budget.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of new paving miles	8	4	4	4

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Road Construction							
Personal services	427,731	467,264	441,494	416,034	438,112	368,590	(16.51)%
Supplies	5,683	11,678	6,507	7,157	3,007	1,500	(76.95)%
Other services and charges	305,352	320,153	317,222	286,560	323,442	355,598	12.10%
Capital outlay	30,821	-	-	-	80,000	-	-
Total Road Construction	769,587	799,095	765,223	709,751	844,561	725,688	(5.17)%

Positions:

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Const./Material Transport Super.	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	3	3	3	2	(33.33)%
Material Transport Crewleader	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	4	(20.00)%
Total Positions	10	10	10	10	10	8	(20.00)%

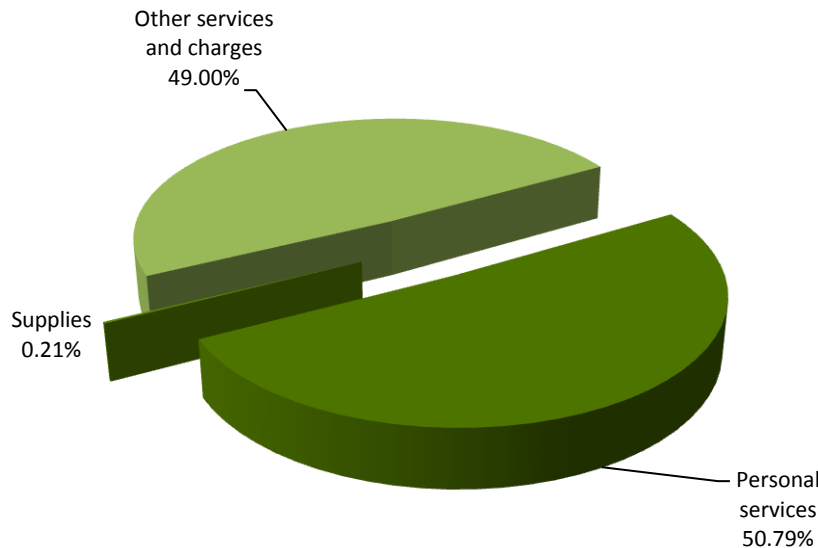
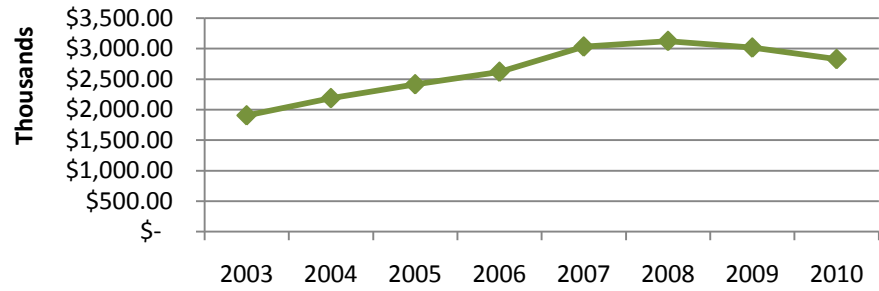


FIGURE 86 ROAD CONSTRUCTION - EXPENDITURES BY TYPE

Annual Operating Budget

General Fund-Road Construction

144



◆ Expenditures

FIGURE 87 ROAD CONSTRUCTION - EXPENDITURE HISTORY

Annual Operating Budget

General Fund - Street Lighting

145

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

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Street Lighting							
Supplies	833	68	5,000	-	-	-	(100.00)%
Other services and charges	129,391	230,923	151,200	163,792	161,200	153,200	1.32%
Total Street Lighting	130,224	230,991	156,200	163,792	161,200	153,200	(1.92)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Mosquito Control							
Personal services	652	-	-	-	-	-	0.00%
Supplies	1,000	-	-	-	-	-	0.00%
Other services and charges	69,005	-	-	-	-	-	0.00%
Total Mosquito Control	70,657	-	-	-	-	-	0.00%
Positions:							
Mosquito Control Technician	1	-	-	-	-	-	0.00%
Total Positions							

Annual Operating Budget

General Fund - Feed the Elderly

147

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. Funding for this program was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Feed the Elderly							
Supplies	522	254	-	-	-	-	0.00%
Other services and charges	24,191	22,754	24,000	25,428	24,000	-	(100.00)%
Total Feed the Elderly	24,713	23,009	24,000	25,428	24,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - The Haven

148

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
The Haven							
Other services and charges	5,000	5,000	-	-	-	-	0.00%
Total The Haven	5,000	5,000	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - Mental Health

149

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. Funding was reduced for this program.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Mental Health							
Other services and charges	106,300	106,800	100,000	100,000	100,000	75,000	(25.00)%
Total Mental Health	106,300	106,800	100,000	100,000	100,000	75,000	(25.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - Public Health

150

The Division of Public Health accounts for the County's contribution to the local health department. Funding for this program was reduced.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Public Health							
Other services and charges	365,589	365,879	365,000	365,847	365,000	330,000	(9.59)%
Total Public Health	365,589	365,879	365,000	365,847	365,000	330,000	(9.59)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - Extension Service

151

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Extension Service							
Supplies	6,793	2,601	3,500	2,821	10,475	2,200	(37.14)%
Other services and charges	148,048	165,192	190,762	135,164	198,166	183,572	(3.77)%
Capital outlay	-	-	-	-	65,000	-	-
Total Extension Service	154,841	167,793	194,262	137,985	273,641	185,772	(4.37)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - Family Services

152

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Family Services							
Other services and charges	124,500	124,500	124,500	124,500	124,500	124,500	0.00%
Total Family Services	124,500	124,500	124,500	124,500	124,500	124,500	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Parks and Recreation							
Other services and charges	3,090,000	-	-	-	-	-	0.00%
Total Parks and Recreation	3,090,000	-	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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. Funding for the Lake Park Chamber was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Chambers of Commerce							
Other services and charges	22,500	27,500	27,500	27,500	27,500	20,000	(27.27)%
Total Chambers of Commerce	22,500	27,500	27,500	27,500	27,500	20,000	(27.27)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Library							
Other services and charges	1,023,700	661,194	1,000,000	1,000,000	1,142,865	1,000,000	0.00%
Total Library	1,023,700	661,194	1,000,000	1,000,000	1,142,865	1,000,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - Moody Support Group

156

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Moody Support Group							
Other services and charges	105,000	105,000	75,000	75,000	105,000	75,000	0.00%
Total Moody Support Group	105,000	105,000	75,000	75,000	105,000	75,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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. Funding for this program was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Historical Society							
Other services and charges	20,000	20,000	10,000	10,000	10,000	-	(100.00)%
Total Historical Society	20,000	20,000	10,000	10,000	10,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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. Funding for this program was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Southside Recreation							
Other services and charges	10,000	15,000	10,000	10,000	15,000	-	(100.00)%
Total Southside Recreation	10,000	15,000	10,000	10,000	15,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Boys and Girls Club							
Other services and charges	50,000	25,000	-	-	-	-	0.00%
Total Boys and Girls Club	50,000	25,000	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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. Funding for this program was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Childrens Advocacy Center							
Other services and charges	-	25,000	25,000	25,000	25,000	-	(100.00)%
Total Childrens Advocacy Center	-	25,000	25,000	25,000	25,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Heritage Foundation							
Other services and charges	5,000	5,000	-	-	-	-	0.00%
Total Heritage Foundation	5,000	5,000	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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. Funding for this program was eliminated.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
QUOLA							
Other services and charges	5,000	5,000	2,500	2,500	2,500	-	(100.00)%
Total QUOLA	5,000	5,000	2,500	2,500	2,500	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Board of Equalization							
Other services and charges	32,862	21,162	20,000	6,490	25,626	20,000	0.00%
Total Board of Equalization	32,862	21,162	20,000	6,490	25,626	20,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

General Fund - County Planner

164

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
County Planner							
Personal services	56,617	-	-	-	-	-	0.00%
Supplies	1,296	-	-	-	-	-	0.00%
Other services and charges	3,634	-	-	-	-	-	0.00%
Total County Planner	61,547	-	-	-	-	-	0.00%
Positions:							
County Planner	1	-	-	-	-	-	0.00%
Total Positions	1	-	-	-	-	-	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Planning Commission							
Other services and charges	83,110	-	-	-	-	-	0.00%
Total Planning Commission	83,110	-	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
VALOR/GIS							
Other services and charges	206,939	-	-	-	-	-	0.00%
Total VALOR/GIS	206,939	-	-	-	-	-	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Zoning Administration							
Personal services	157,733	-	-	-	-	-	0.00%
Supplies	7,147	-	-	-	-	-	0.00%
Other services and charges	14,796	-	-	-	-	-	0.00%
Total Zoning Administration	179,677	-	-	-	-	-	0.00%
Positions:							
Administrative Assistant	1	-	-	-	-	-	0.00%
Administrative Technician	1	-	-	-	-	-	0.00%
Zoning Administrator	1	-	-	-	-	-	0.00%
Total Positions	3	-	-	-	-	-	0.00%

Annual Operating Budget

General Fund - Other Financing Uses

168

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

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Other Uses							
Operating Transfers Out	110,240	6,191	3,200	-	3,200	237,903	7,334.47
Total Other Uses	110,240	6,191	3,200	-	3,200	237,903	7,334.47
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Keep Lowndes Valdosta Beautiful - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Investment income	2.1	0.8	-	0.1	-	-	0.00%
Miscellaneous	2.0	0.7	-	-	-	-	0.00%
Total Revenues	4.1	1.5	-	0.1	-	-	0.00%
Expenditures/Expenses							
Health and welfare	62.3	62.5	61.9	72.9	62.8	50.0	(19.23)%
Total expenditures/expenses	62.3	62.5	61.9	72.9	62.8	50.0	(19.23)%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	(58.2)	(61.0)	(61.9)	(72.8)	(62.8)	(50.0)	19.23%
Other Sources and Uses							
Transfers In	50.0	50.0	50.0	60.1	50.0	50.0	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	(8.2)	(11.0)	(11.9)	(12.7)	(12.8)	-	(100.00)%
Beginning Fund Balance	114.2	106.1	95.1	95.1	83.2	83.2	(12.51)%
Ending Fund Balance	106.1	95.1	83.2	82.4	70.4	83.2	0.00%

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. This division was removed from the County's payroll and payables system and will receive a monthly payment for its budgeted appropriation.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Keep Lowndes Valdosta Beautiful							
Personal services	36,879	38,246	37,313	39,663	38,241	-	(100.00)%
Supplies	4,227	1,544	1,450	378	1,450	-	(100.00)%
Other services and charges	21,184	22,747	23,140	23,502	23,140	50,000	116.08%
Other uses	-	-	-	9,331	-	-	-
Total KLVB	62,289	62,537	61,903	72,874	62,831	50,000	(19.23)%
Positions:							
Executive Director	1	1	1	1	1	-	(100.00)%
Total Positions	1	1	1	1	1	-	(100.00)%

Annual Operating Budget

Commissary - Financial Plan (in thousands)

170

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	313.1	272.6	255.0	245.4	255.0	260.0	1.96%
Fines and forfeitures	-	-	-	10.7	-	-	0.00%
Miscellaneous	218.2	181.2	175.0	520.0	175.0	545.0	211.43%
Total Revenues	531.3	453.8	430.0	776.1	430.0	805.0	87.21%
Expenditures/Expenses							
Public Safety	664.0	670.4	537.8	588.4	607.0	607.2	12.89%
Total expenditures/expenses	664.0	670.4	537.8	588.4	607.0	607.2	12.89%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(132.7)	(216.6)	(107.8)	187.7	(177.0)	197.8	283.49%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(132.7)	(216.6)	(107.8)	187.7	(177.0)	197.8	283.49%
Beginning Fund Balance	418.8	286.1	69.5	69.5	(38.3)	(38.3)	(155.11)%
Ending Fund Balance	286.1	69.5	(38.3)	257.2	(215.3)	159.5	516.45%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Commissary							
Personal services	88,324	89,496	84,336	88,219	87,950	90,678	7.52%
Supplies	33,969	33,149	11,000	31,204	20,000	20,000	81.82%
Other services and charges	541,743	532,657	442,500	469,010	454,000	451,500	2.03%
Capital outlay	-	15,050	-	-	45,000	45,000	100.00%
Total Commissary	664,037	670,352	537,836	588,433	606,950	607,178	12.89%
Positions:							
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

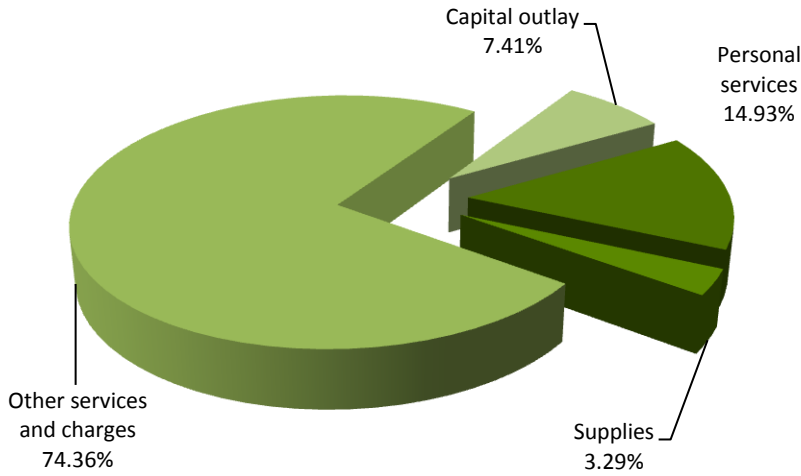


FIGURE 88 COMMISSARY - EXPENDITURES BY TYPE

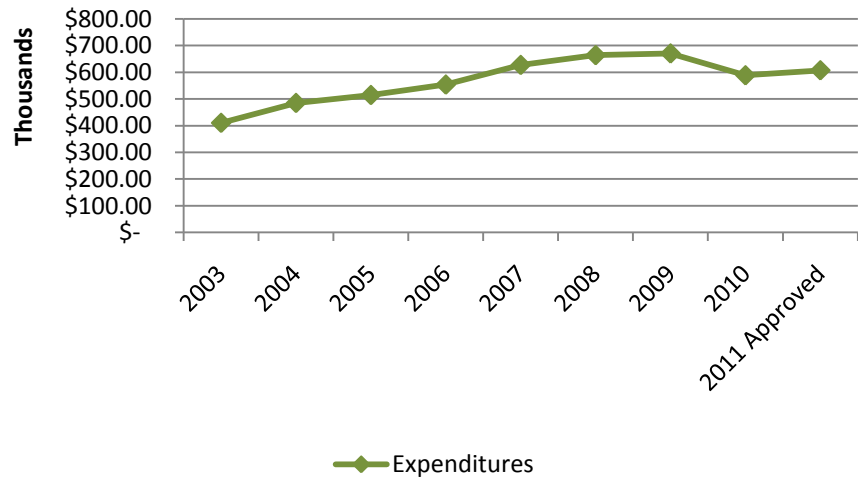


FIGURE 89 COMMISSARY - EXPENDITURE HISTORY

Drug Seizures – Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Fines and forfeitures	740.6	661.5	1,000.0	355.9	1,000.0	1,000.0	0.00%
Investment income	36.9	17.4	-	23.6	-	-	0.00%
Miscellaneous	22.6	-	-	-	-	-	0.00%
Total Revenues	800.0	678.9	1,000.0	379.4	1,000.0	1,000.0	0.00%
Expenditures/Expenses							
Public Safety	970.0	529.3	1,000.0	434.4	1,000.0	1,000.0	0.00%
Total expenditures/expenses	970.0	529.3	1,000.0	434.4	1,000.0	1,000.0	0.00%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(170.0)	149.6	-	(55.0)	-	-	0.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(170.0)	149.6	-	(55.0)	-	-	0.00%
Beginning Fund Balance	1,352.8	1,118.8	1,332.4	1,332.4	1,332.4	1,332.4	0.00%
Ending Fund Balance	1,118.8	1,332.4	1,332.4	1,277.4	1,332.4	1,332.4	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Drug Seizures							
Supplies	308,712	60,172	-	5,989	-	-	0.00%
Other services and charges	149,063	278,987	1,000,000	26,626	1,000,000	1,000,000	0.00%
Capital outlay	512,200	197,101	-	401,812	-	-	0.00%
Total Drug Seizures	969,975	529,259	1,000,000	434,427	1,000,000	1,000,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Hotel/Motel Tax - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	1,032.4	-	-	-	-	-	0.00%
Total Revenues	1,032.4	-	-	-	-	-	0.00%
Expenditures/Expenses							
Culture and recreation	158.3	-	-	-	-	-	0.00%
Housing and development	948.4	-	-	-	-	-	0.00%
Total expenditures/expenses	1,106.7	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(74.3)	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers Out	-	(21.3)	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(74.3)	(21.3)	-	-	-	-	0.00%
Beginning Fund Balance	95.7	21.3	-	-	-	-	0.00%
Ending Fund Balance	21.3	-	-	-	-	-	0.00%

The Hotel/Motel 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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Hotel/Motel							
Other services and charges	308,712	60,172	-	5,989	-	-	0.00%
Transfers Out	149,063	278,987	1,000,000	26,626	1,000,000	1,000,000	0.00%
Total Hotel/Motel	512,200	197,101	-	401,812	-	-	0.00%
	969,975	529,259	1,000,000	434,427	1,000,000	1,000,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Intergovernmental Grants - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	636.8	732.3	501.3	922.1	501.3	92.3	(81.58)%
Total Revenues	636.8	732.3	501.3	922.1	501.3	92.3	(81.58)%
Expenditures/Expenses							
Judicial	88.4	91.2	89.9	90.2	91.0	92.3	2.66%
Public safety	15.3	283.9	-	545.1	-	-	0.00%
Health and welfare	234.7	80.5	93.9	81.5	95.3	-	(100.00)%
Housing and development	298.4	276.7	317.4	205.3	221.6	-	(100.00)%
Total expenditures/expenses	636.8	732.3	501.3	922.1	407.9	92.3	(82.06)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	-	-	-	93.4	-	0.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	93.4	-	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	93.4	-	0.00%

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

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Intergovernmental Grants							
Personal services	472,766	448,413	501,276	377,012	407,861	92,336	(81.58)%
Other services and charges	-	283,876	-	545,115	-	-	0.00%
Capital outlay	163,996	-	-	-	-	-	0.00%
Total Intergovernmental Grants	636,762	732,290	501,276	922,127	407,861	92,336	(81.58)%
Positions:							
Alternative Dispute Resolution							
ADR Assistant Administrator	1	1	1	1	1	1	0.00%
Secretary	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%
LODAC HUD Grant							
Center Facilitator	2	2	2	2	2	-	(100.00)%
Part Time Program Aide	4	2	2	2	2	-	(100.00)%
Total Positions	6	4	4	4	4	-	(100.00)%
Airport Authority							
Custodian	3	2	2	1	1	-	(100.00)%
Director	1	1	1	1	1	-	(100.00)%
Maintenance Supervisor	0	1	1	1	1	-	(100.00)%
Maintenance Worker	2	2	1	1	1	-	(100.00)%
Part Time Custodian	0	1	1	-	-	-	-
Secretary/Bookkeeper	1	1	1	1	1	-	(100.00)%
Total Positions	7	8	7	5	5	-	(100.00)%

Jail Operations - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	526.9	482.1	520.0	512.4	520.0	484.0	(6.92)%
Miscellaneous	-	-	-	12.4	-	-	0.00%
Total Revenues	526.9	482.1	520.0	524.8	520.0	484.0	(6.92)%
Expenditures/Expenses							
Public safety	744.6	483.9	646.3	503.3	628.5	484.0	(25.11)%
Total expenditures/expenses	744.6	483.9	646.3	503.3	628.5	484.0	(25.11)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(217.7)	(1.8)	(126.3)	21.5	(108.5)	-	100.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(217.7)	(1.8)	(126.3)	21.5	(108.5)	-	100.00%
Beginning Fund Balance	219.6	1.8	-	-	(126.3)	(126.3)	(100.00)%
Ending Fund Balance	1.8	-	(126.3)	21.5	(234.8)	(126.3)	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Jail Operations							
Personal services	42,651	44,148	43,762	46,193	43,502	45,005	2.84%
Supplies	116,288	-	50,000	58,593	85,000	65,000	30.00%
Other services and charges	542,310	439,764	552,500	374,124	500,000	373,995	(32.31)%
Capital outlay	43,387	-	-	24,380	-	-	0.00%
Total Jail Operations	744,635	483,912	646,262	503,290	628,502	484,000	(25.11)%
Positions:							
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

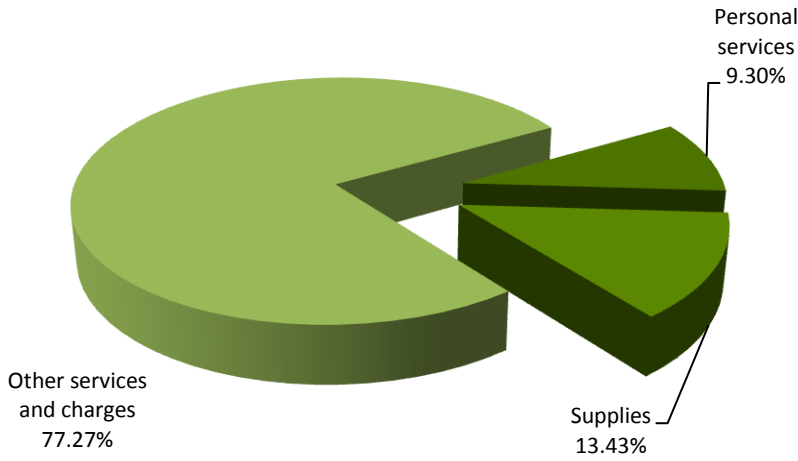


FIGURE 90 JAIL OPERATIONS - EXPENDITURES BY TYPE

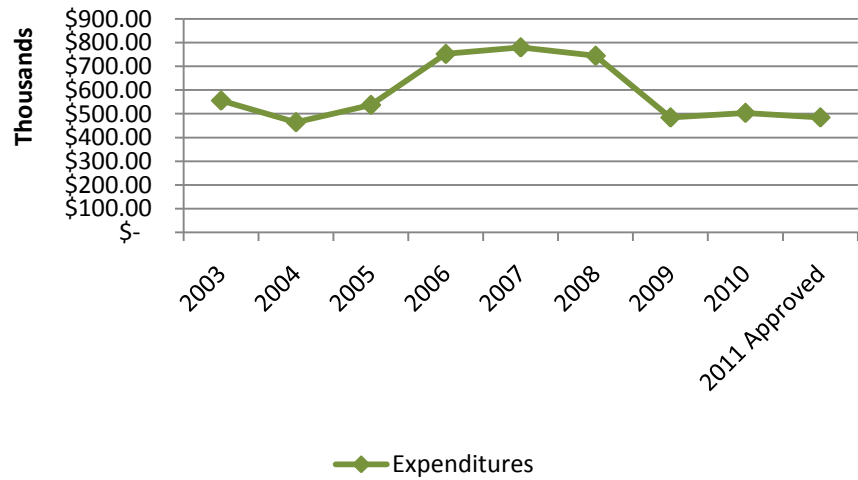


FIGURE 91 JAIL OPERATIONS - EXPENDITURE HISTORY

Drug Abuse Treatment - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Fines and forfeitures	261.0	186.4	206.0	198.7	206.0	185.0	(10.19)%
Total Revenues	261.0	186.4	206.0	198.7	206.0	185.0	(10.19)%
Expenditures/Expenses							
Health and welfare	347.3	353.3	284.3	253.8	347.5	185.0	(34.92)%
Total expenditures/expenses	347.3	353.3	284.3	253.8	347.5	185.0	(34.92)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(86.3)	(166.9)	(78.3)	(55.1)	(141.5)	-	100.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(86.3)	(166.9)	(78.3)	(55.1)	(141.5)	-	100.00%
Beginning Fund Balance	(167.8)	(254.1)	(421.0)	(421.0)	(499.3)	(499.3)	18.60%
Ending Fund Balance	(254.1)	421.0)	(499.3)	(476.1)	(640.8)	(499.3)	0.00%

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. This program was removed from the County's payroll and payables system and will receive a monthly check for its budgeted appropriation.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Drug Abuse Treatment							
Personal services	311,829	318,227	260,301	211,724	297,990	-	(100.00)%
Supplies	8,311	4,318	1,725	418	15,688	-	(100.00)%
Other services and charges	27,123	30,742	22,245	41,667	33,845	185,000	731.65%
Total Drug Abuse Treatment	347,263	353,287	284,271	253,809	347,523	185,000	(34.92)%
Positions:							
Executive Director	1	1	1	1	1	-	(100.00)%
Temporary Interim Director	-	-	-	1	1	-	0.00%
Office Manager	1	1	-	1	1	-	0.00%
PT Substance Abuse Counselor	2	2	1	2	2	-	(100.00)%
Program Aide	-	1	-	-	-	-	0.00%
Program Director	1	1	1	1	1	-	(100.00)%
Substance Abuse Counselor	2	2	2	2	2	-	(100.00)%
Total Positions	7	8	5	8	8	-	(100.00)%

Emergency Communications - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	607.6	579.3	522.0	552.7	522.0	522.0	0.00%
Charges for services	1,942.5	1,826.5	1,645.0	1,838.7	1,645.0	1,875.0	13.98%
Investment income	0.3	0.3	-	-	-	-	0.00%
Miscellaneous	20.9	19.2	20.0	20.9	20.0	20.0	0.00%
Total Revenues	2,571.0	2,425.2	2,187.0	2,412.3	2,187.0	2,417.0	10.52%
Expenditures/Expenses							
Public Safety	2,681.6	2,561.7	2,530.7	2,659.7	2,901.7	2,654.9	4.91%
Total expenditures/expenses	2,681.6	2,561.7	2,530.7	2,659.7	2,901.7	2,654.9	4.91%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	(110.6)	(136.5)	(343.7)	(246.4)	(714.7)	(237.9)	30.78%
Other Sources and Uses							
Transfers In	110.2	6.2	3.2	-	3.2	237.9	7,334.47%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	(0.4)	(130.3)	(340.5)	(246.4)	(711.5)	-	100.00%
Beginning Fund Balance	-	(0.4)	(130.7)	(130.7)	(471.2)	(471.2)	260.52%
Ending Fund Balance	(0.4)	(130.7)	(471.2)	(377.1)	(1,182.7)	(471.2)	0.00%

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 (Efficient and effective local government)
- To maintain CALEA accreditation (Basic level of service to citizen)
- To provide advanced supervisory training to all supervisors (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of average daily calls for service	508.71	528.67	530	550
# of CALEA accredited agencies in the US	35	35	35	35
# of CALEA accredited agencies in Georgia	2	2	2	2
% of calls for fire		3.75%	3.75%	3.75%
% of calls for EMS		7.00%	7.00%	7.00%
% of calls for Valdosta Police Department		45.50%	45.50%	45.50%
% of calls for Sheriff's Office		35.75%	35.75%	35.75%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Emergency Operations							
Personal services	1,506,704	1,631,086	1,633,880	1,727,646	1,853,149	1,773,800	8.56%
Supplies	24,746	17,121	16,700	12,576	58,282	8,400	(49.70)%
Other services and charges	961,544	913,481	875,620	916,671	990,255	872,702	(0.33)%
Capital outlay	188,569	-	4,546	2,805	-	-	(100.00)%
Total Emergency Operations	2,681,563	2,561,688	2,530,746	2,659,697	2,901,686	2,654,902	4.91%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Positions:							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecom. Specialist	1	1	1	1	1	1	0.00%
System Analyst	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	0.00%
Telecommunications Officer	10	12	11	11	11	11	0.00%
Telecommunications Specialist	14	12	13	13	13	13	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Total Positions	38	38	38	38	38	38	0.00%

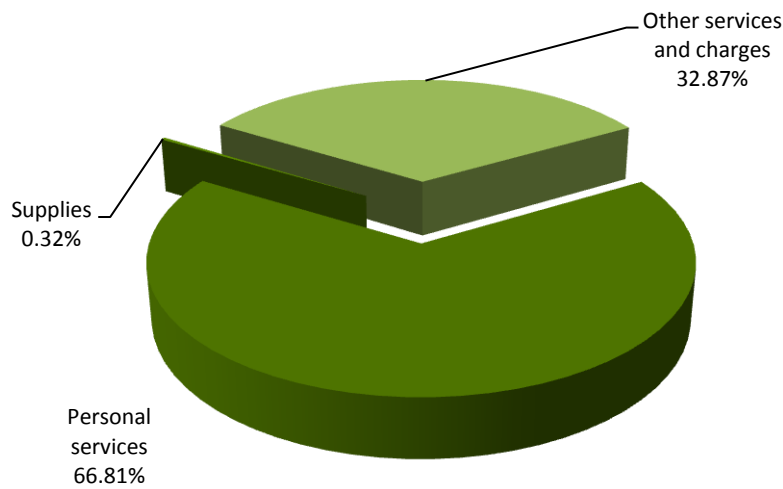


FIGURE 92 EMERGENCY TELECOMMUNICATIONS - EXPENDITURES BY TYPE

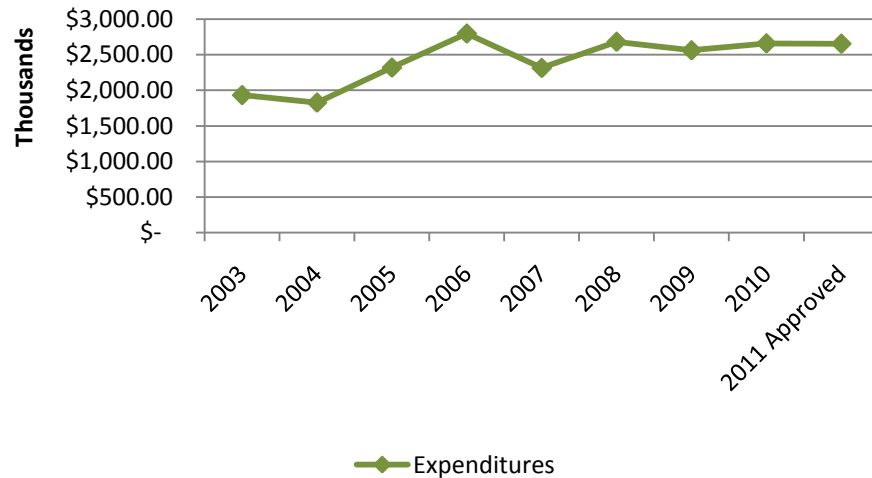


FIGURE 93 EMERGENCY TELECOMMUNICATIONS - EXPENDITURE HISTORY

Victim/Witness - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	95.3	95.6	102.8	91.6	102.8	92.1	(10.41)%
Fines and forfeitures	169.3	146.1	159.0	152.3	159.0	148.0	(6.92)%
Total Revenues	264.7	241.7	261.8	243.9	261.8	240.1	(8.29)%
Expenditures/Expenses							
Judicial	228.5	231.1	229.9	233.8	230.9	224.7	(2.26)%
Health and welfare	58.0	58.0	58.0	58.0	58.0	-	(100.00)%
Total expenditures/expenses	286.5	289.1	287.9	291.8	288.9	224.7	(21.95)%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	(21.8)	(47.4)	(26.1)	(47.9)	(27.1)	15.4	159.00%
Other Sources and Uses							
Transfers In	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	(21.8)	(47.4)	(26.1)	(47.9)	(27.1)	15.4	159.00%
Beginning Fund Balance	(51.9)	(73.7)	(121.1)	(121.1)	(147.2)	(147.2)	(21.55)%
Ending Fund Balance	(73.7)	(121.1)	(147.2)	(169.0)	(120.1)	(131.8)	10.46%

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 Solicitor General's Office. In previous years, the monies were also shared with The Haven, a shelter for battered women. The agencies involved are working with the courts to bring fine monies back up and eliminate the deficit.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Victim/Witness							
Personal services	65,242	72,810	68,471	74,430	68,095	70,143	2.44%
Supplies	1,757	4,273	3,000	824	5,100	800	(73.33)%
Other services and charges	212,611	212,055	216,445	216,577	215,695	153,785	(28.95)%
Capital outlay	6,916	-	-	-	-	-	0.00%
Total Victim/Witness	286,527	289,138	287,916	291,832	288,890	224,728	(21.95)%
Positions:							
Solicitor General							
PT Administrative Assistant	1	1	1	1	1	1	0.00%
Victim Advocate	1	1	1	1	1	1	0.00%
Total Positions	2	2	2	2	2	2	0.00%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	-	3,764.9	3,615.0	3,570.3	3,615.0	3,645.0	0.83%
Licenses and permits	-	112.6	116.0	114.6	116.0	106.5	(8.19)%
Charges for services	-	36.3	30.0	27.4	30.0	25.0	(16.67)%
Total Revenues	-	3,913.8	3,761.0	3,712.3	3,761.0	3,776.5	0.41%
Expenditures/Expenses							
General government	-	60.6	63.0	77.2	63.0	470.5	646.97%
Public Safety	-	2,300.1	2,571.1	2,316.2	2,391.7	1,846.8	(28.17)%
Public Works	-	127.8	135.3	121.7	137.9	96.7	(28.51)%
Housing and development	-	943.1	991.6	875.7	1,055.2	982.6	0.11%
Total expenditures/expenses	-	3,431.6	3,761.0	3,390.7	3,647.8	3,396.7	(9.69)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	482.2	-	321.6	113.2	379.8	100.00%
Other Sources and Uses							
Transfers In	-	21.3	-	-	-	-	0.00%
Transfers Out	-	(360.0)	-	(435.0)	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	143.5	-	(113.4)	113.2	379.8	100.00%
Beginning Fund Balance	-	-	143.5	143.5	143.5	143.5	0.00%
Ending Fund Balance	-	143.5	143.5	30.1	256.7	523.3	264.67%

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.

Goals (Commission Objectives):

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

Performance Measures:	2007	2008	2009	2010 Est.
# of calls received				
8am to 5pm	707	978	968	1,000
5pm to 12am	540	718	667	675
12am to 8am	173	258	281	300
# of volunteers responding to calls				
8am to 5pm	5.04	5.12	6	6
5pm to 12am	5.33	5.64	6	6
12am to 8am	4.76	4.71	6	6
# of cases of West Nile Virus in Georgia	50	4	4	4
# of rezoning requests	37	11	20	15
# of pre-applications	87	26	88	50
# of minor subdivisions	40	41	21	20
# of subdivisions	19	7	3	2
# of Zoning Board of Appeals cases	12	1	17	5
# of vested rights cases	3	3	-	-
# of DRIs	7	2	-	2
# of Zoning approvals for residential dvlp.	805	1,575	800	500
# of business occupation apps. reviewed	248	386	300	300

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Special Services							
Personal services	-	1,097,828	1,445,722	1,455,170	1,419,408	1,451,426	0.39%
Supplies	-	55,942	84,270	55,095	130,640	112,140	33.07%
Other services and charges	-	2,105,029	2,231,008	1,880,430	2,067,745	1,833,152	(17.83)%
Capital outlay	-	172,753	-	-	30,000	-	0.00%
Transfers out	-	360,005	-	435,000	-	-	0.00%
Total Special Services	-	3,791,557	3,761,000	3,825,695	3,647,793	3,396,718	(9.69)%

Positions:

Fire/Rescue							
Administrative Assistant	-	1	1	1	1	-	(100.00)%
Code Enforcement Officer	-	1	1	-	-	-	(100.00)%
Fire Chief	-	1	1	1	1	1	0.00%
Fire Marshall	-	1	1	1	1	1	0.00%
Fire/Enforcement Inspector	-	1	1	1	1	1	0.00%
Firefighter/EMT	-	1	-	-	-	-	0.00%
Firefighter/First Responder	-	7	9	9	12	9	0.00%
Sergeant	-	-	3	3	6	3	0.00%
Training Officer	-	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	-	2	2	3	3	3	50.00%
Total Positions	-	16	20	20	26	19	(5.00)%

Mosquito Control

Mosquito Control Technician	-	1	1	1	1	1	0.00%
Total Positions	-	1	1	1	1	1	0.00%

County Planner

Administrative Assistant	-	-	-	-	1	-	0.00%
County Planner	-	1	1	1	1	1	0.00%
Planner	-	-	-	-	-	1	100.00%
Total Positions	-	1	1	1	2	2	100.00%

Zoning

Administrative Assistant	-	1	1	1	1	1	0.00%
Administrative Technician	-	1	1	1	1	1	0.00%
Zoning Administrator	-	1	1	1	1	1	0.00%
Total Positions	-	3	3	3	3	3	0.00%

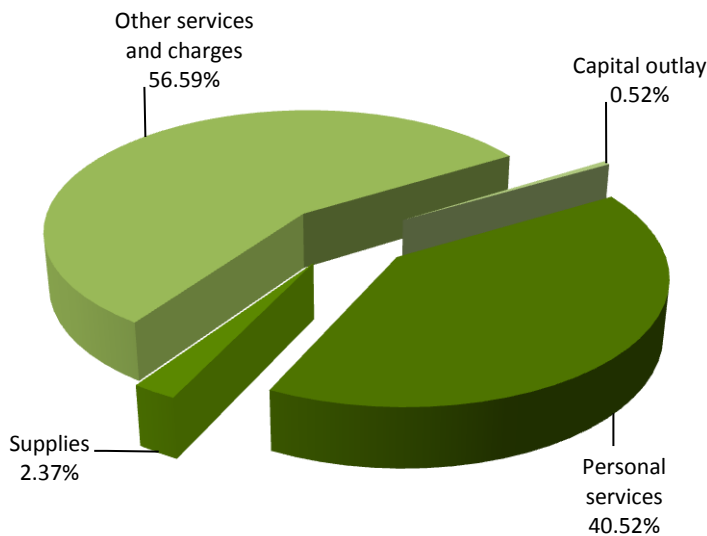


FIGURE 94 SPECIAL SERVICES - EXPENDITURES BY TYPE

This page intentionally left blank.

CDBG CHIP Grant - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Total Revenues	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Expenditures/Expenses							
Public Works	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Total expenditures/expenses	63.6	225.1	100.0	140.6	100.0	100.0	0.00%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	-	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	-	-	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
CDBG CHIP Grant							
Capital outlay	63,597	225,108	100,000	140,621	100,000	100,000	0.00%
Total CDBG CHIP Grant	63,597	225,108	100,000	140,621	100,000	100,000	0.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

SPLOST IV - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Investment income	68.5	10.7	10.0	0.5	10.0	-	(100.00)%
Total Revenues	68.5	10.7	10.0	0.5	10.0	-	(100.00)%
Expenditures/Expenses							
Public Works	779.5	493.8	2,400.0	1,112.8	2,400.0	1,100.0	(54.17)%
Total expenditures/expenses	779.5	493.8	2,400.0	1,112.8	2,400.0	1,100.0	(54.17)%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	(711.0)	(483.1)	(2,390.0)	(1,112.3)	(2,390.0)	(1,100.0)	53.97%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	(711.0)	(483.1)	(2,390.0)	(1,112.3)	(2,390.0)	(1,100.0)	53.97%
Beginning Fund Balance	2,334.5	1,623.5	1,140.4	1,140.4	(1,249.6)	(1,249.6)	0.00%
Ending Fund Balance	1,623.5	1,140.4	(1,249.6)	28.1	(3,639.6)	(2,349.6)	88.03%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
SPLOST IV							
Capital outlay	779,515	493,811	2,400,000	1,112,802	2,400,000	1,100,000	(54.17)%
Total SPLOST IV	779,515	493,811	2,400,000	1,112,802	2,400,000	1,100,000	(54.17)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

SPLOST V - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	12,059.0	-	-	-	-	-	-
Intergovernmental	755.4	488.9	-	-	-	-	-
Investment income	220.2	73.3	50.0	15.6	50.0	10.0	(80.00)%
Total Revenues	13,034.6	562.2	50.0	15.6	50.0	10.0	(80.00)%
Expenditures/Expenses							
Public Works	12,624.3	3,944.8	16,000.0	2,584.8	16,000.0	6,600.0	(58.75)%
Total expenditures/expenses	12,624.3	3,944.8	16,000.0	2,584.8	16,000.0	6,600.0	(58.75)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	410.3	(3,382.6)	(15,950.0)	(2,569.2)	(15,950.0)	(6,590.0)	58.68%
Other Sources and Uses							
Transfers Out	(3,932.9)	(1,093.1)	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(3,522.6)	(4,457.7)	(15,950.0)	(2,569.2)	(15,950.0)	(6,590.0)	58.68%
Beginning Fund Balance	16,690.1	13,167.5	8,709.8	8,709.8	(7,240.2)	(7,240.2)	183.13%
Ending Fund Balance	13,167.5	8,709.8	(7,240.2)	6,140.6	(23,190.2)	(16,830.2)	332.45%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
SPLOST V							
Capital outlay	12,624,302	3,944,821	16,000,000	2,584,800	16,000,000	6,600,000	(58.75)%
Transfers out	3,932,869	1,093,116	-	-	-	-	-
Total SPLOSTIV	16,557,171	5,037,937	16,000,000	2,584,800	16,000,000	6,600,000	(58.75)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Capital Projects – Judicial /Admin -Jail - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Investment income	488.4	119.0	100.0	97.4	100.0	-	(100.00)%
Miscellaneous	42,979.7	-	-	-	-	-	0.00%
Total Revenues	43,468.1	119.0	100.0	97.4	100.0	-	(100.00)%
Expenditures/Expenses							
Public Works	12,917.4	17,857.2	8,000.0	20,098.9	8,000.0	-	(100.00)%
Total expenditures/expenses	12,917.4	17,857.2	8,000.0	20,098.9	8,000.0	-	(100.00)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	30,550.7	(17,468.2)	(7,900.0)	(20,001.5)	(7,900.0)	-	(100.00)%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	30,550.7	(17,468.2)	(7,900.0)	(20,001.5)	(7,900.0)	-	(100.00)%
Beginning Fund Balance	11,245.2	41,795.9	24,327.7	24,327.7	16,427.7	16,427.7	(32.47)%
Ending Fund Balance	41,795.9	24,327.7	16,427.7	4,326.2	8,527.7	16,427.7	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Judicial/Administrative - Jail							
Capital outlay	12,917,366	17,857,192	8,000,000	20,098,923	8,000,000	-	(100.00)%
Total Judicial/Admin – Jail	12,917,366	17,857,192	8,000,000	20,098,923	8,000,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	6,547.1	12,621.1	13,315.0	12,094.6	13,315.0	13,315.0	0.00%
Intergovernmental	-	339.9	-	624.5	-	-	0.00%
Investment income	9.0	34.8	40.0	4.9	40.0	-	(100.00)%
Total Revenues	6,556.2	12,995.8	13,355.0	12,724.1	13,355.0	13,315.0	(0.30)%
Expenditures/Expenses							
Public Works	150.0	16,936.6	14,860.0	16,439.4	14,860.0	9,000.0	(39.43)%
Total expenditures/expenses	150.0	16,936.6	14,860.0	16,439.4	14,860.0	9,000.0	(39.43)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	6,406.2	(3,940.8)	(1,505.0)	(3,715.3)	(1,505.0)	4,315.0	386.71%
Other Sources and Uses							
Transfers Out	-	(2,264.2)	-	(2,369.0)	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	6,406.2	(6,205.0)	(1,505.0)	(6,084.3)	(1,505.0)	4,315.0	386.71%
Beginning Fund Balance	-	6,406.2	201.2	201.2	(1,303.8)	(1,303.8)	748.01%
Ending Fund Balance	6,406.2	201.2	(1,303.8)	(5,883.4)	(2,808.8)	3,011.2	330.96%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
SPLOST VI							
Capital outlay	149,995	8,800,950	14,860,000	8,162,542	14,860,000	9,000,000	(39.43)%
Debt service	-	8,135,700	-	8,276,900	-	-	0.00%
Transfers out	-	2,264,240	-	2,368,975	-	-	0.00%
Total SPLOST VI	149,995	19,200,889	14,860,000	18,808,417	14,860,000	9,000,000	(39.43)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	473.0	-	100.0	11.0	100.0	-	(100.00)%
Total Revenues	473.0	-	100.0	11.0	100.0	-	(100.00)%
Expenditures/Expenses							
Housing and development	473.0	-	100.0	11.0	100.0	-	(100.00)%
Total expenditures/expenses	473.0	-	100.0	11.0	100.0	-	(100.00)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
CDBG EIP Grant							
Capital outlay	473,000	-	100,000	11,000	100,000	-	(100.00)%
Total CDBG EIP Grant	473,000	-	100,000	11,000	100,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Intergovernmental	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total Revenues	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Expenditures/Expenses							
Housing and development	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Total expenditures/expenses	358.7	242.2	600.0	31.9	600.0	-	(100.00)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers Out	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
CDBG EIP Grant							
Capital outlay	473,000	-	100,000	11,000	100,000	-	(100.00)%
Total CDBG EIP Grant	473,000	-	100,000	11,000	100,000	-	(100.00)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

This page intentionally left blank.

Water/Sewer - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	3,266.5	3,228.1	3,645.0	4,528.9	3,666.0	3,909.0	7.24%
Miscellaneous	509.3	411.8	380.0	549.9	380.0	480.0	26.32%
Total Revenues	3,775.8	3,639.9	4,025.0	5,078.9	4,046.0	4,389.0	9.04%
Expenditures/Expenses							
Public Works	3,489.9	3,665.4	3,555.0	3,690.4	3,895.1	3,147.5	(11.46)%
Total expenditures/expenses	3,489.9	3,665.4	3,555.0	3,690.4	3,895.1	3,147.5	(11.46)%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	285.9	(25.5)	470.0	(1,388.5)	150.9	1,241.5	164.15%
Other Sources and Uses							
Transfers In	3,932.9	3,357.4	-	2,369.0	-	-	0.00%
Non Operating							
Revenues	71.2	30.9	25.0	6.1	25.0	-	(100.00)%
Expenses	(640.3)	(493.3)	(495.0)	(477.7)	(495.0)	(495.0)	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	3,649.7	2,869.5	-	508.9	(319.1)	746.5	100.00%
Beginning Fund Equity							
	20,908.5	24,558.1	27,427.7	27,427.7	27,427.7	27,427.7	0.00%
Ending Fund Equity							
	24,558.1	27,427.7	27,427.7	27,936.6	27,108.6	28,174.2	(27.22)%

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. This division was affected by the freeze on positions.

Goals (Commission Objectives):

- To complete Bemiss water line extension (Basic level of service to citizen)
- To relocate to a centralized office (Basic level of service to citizen)
- To grow customer base by 10% annually (Basic level of service to citizen)

Performance Measures:	2007	2008	2009	2010 Est.
# of gallons consumed daily (average)	6,738	1,908	1,700	1,700
# of gallons treated daily (average)	1,076	47	43	40
# of miles of water mains	155	175	175	175
# of fire hydrants	1,236	1,260	1,260	1,260
Storage capacity (thousands of gallons)	3,160	3,160	3,160	3,160
# of miles of sanitary sewer	154	170	170	170
Treatment capacity (thousands of gallons)	2,500	2,500	2,500	2,500

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Water/Sewer							
Personal services	655,444	698,365	681,046	893,541	901,281	886,484	30.17%
Supplies	330,891	329,636	284,700	297,555	430,500	271,000	(4.81)%
Other services and charges	2,503,612	2,637,357	2,515,122	2,491,876	2,355,787	1,990,040	(20.88)%
Capital outlay	-	-	74,132	7,387	207,500	-	(100.00)%
Non Operating	640,348	493,267	495,000	477,694	495,000	495,000	0.00%
Total Water/Sewer	4,130,295	4,158,625	4,050,000	4,168,053	4,390,068	3,642,524	(10.06)%

Positions:

Customer Service Clerk	2	2	2	2	2	2	0.00%
Customer Service Supervisor	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	0.00%
Sr. Utility Maintenance Worker	-	-	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Superintendent	1	1	1	1	1	1	0.00%
Utilities Maintenance Worker	1	1	2	2	2	2	0.00%
Utilities Service Worker	7	7	7	10	10	9	28.57%
Total Positions	14	14	16	19	19	18	12.50%

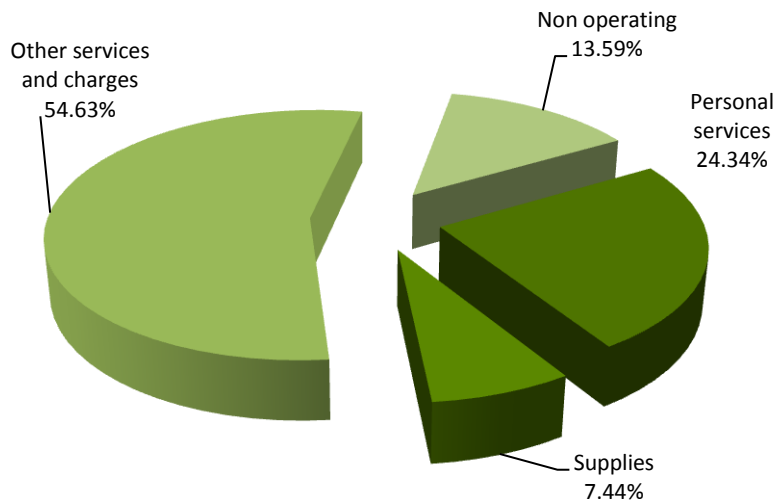


FIGURE 95 WATER SEWER - EXPENDITURES BY TYPE

Annual Operating Budget

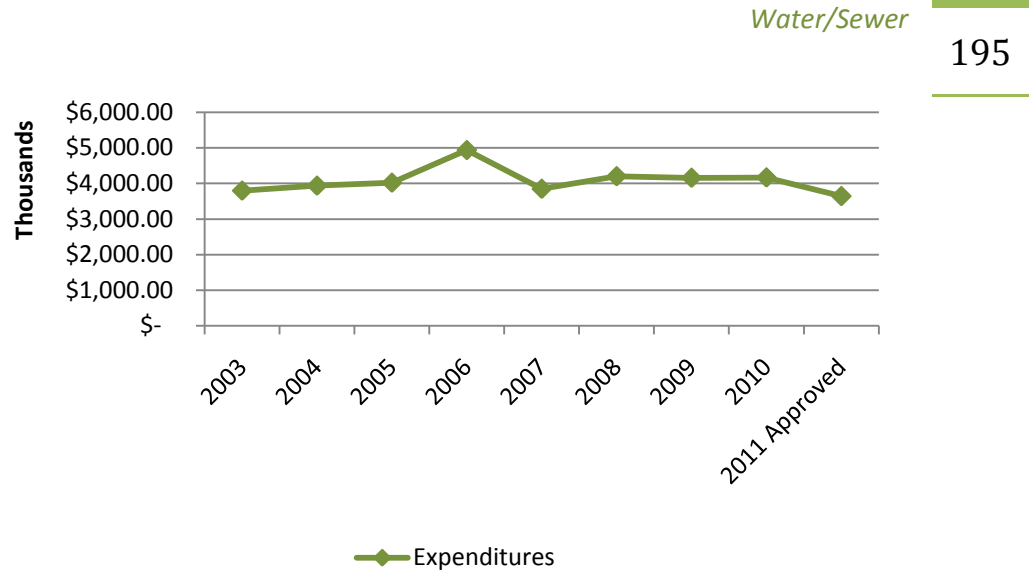


FIGURE 96 WATER SEWER - EXPENDITURE HISTORY

Annual Operating Budget

Landfill - Financial Plan (in thousands)

196

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Miscellaneous	50.0	462.8	370.0	624.2	370.0	550.0	48.65%
Total Revenues	50.0	462.8	370.0	624.2	370.0	550.0	48.65%
Expenditures/Expenses							
Public Works	26.5	165.4	225.5	133.4	195.5	105.7	(53.12)%
Total expenditures/expenses	26.5	165.4	225.5	133.4	195.5	105.7	(53.12)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	23.5	297.4	144.5	490.8	174.5	444.3	207.47%
Other Sources and Uses							
Transfers out	(618.0)	-	-	-	-	-	0.00%
Non Operating Expenses	-	(622.0)	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(594.5)	(324.6)	144.5	499.5	174.5	444.3	207.47%
Beginning Fund Equity	995.1	400.6	76.0	76.0	220.5	220.5	190.13%
Ending Fund Equity	400.6	76.0	220.5	575.5	395.0	664.8	201.50%

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.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Landfill							
Supplies	-	386	200	14	200	200	0.00%
Other services and charges	26,461	121,507	110,250	75,027	110,250	80,500	(26.98)%
Capital outlay	-	43,458	115,000	58,380	85,000	25,000	(78.26)%
Transfers out	618,000	-	-	-	-	-	-
Non Operating	-	622,000	-	-	-	-	-
Total Landfill	644,461	787,351	225,450	133,421	195,450	105,700	(53.12)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

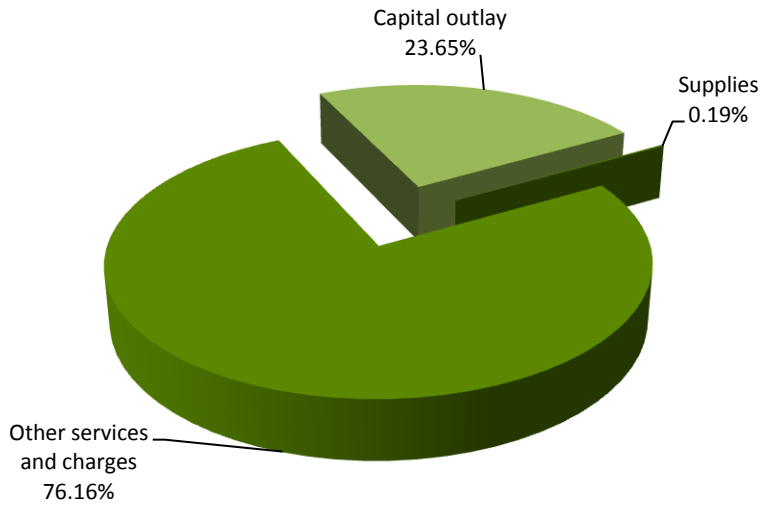


FIGURE 97 LANDFILL – EXPENDITURES BY TYPE

Street Lighting - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	157.4	170.7	165.0	189.2	165.0	190.0	15.15%
Total Revenues	157.4	170.7	165.0	189.2	165.0	190.0	15.15%
Expenditures/Expenses							
Public Works	266.7	228.8	210.0	278.1	242.8	252.0	20.02%
Total expenditures/expenses	266.7	228.8	210.0	278.1	242.8	252.0	20.02%
Excess (Deficit) of Revenues Over Expenditures/Expenses							
	(109.3)	(58.1)	(45.0)	(88.9)	(77.8)	(62.0)	37.78%
Other Sources and Uses							
Transfers out	-	-	-	-	-	-	0.00%
Non Operating Expenses							
	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses							
	(109.3)	(58.1)	(45.0)	(88.9)	(77.8)	(62.0)	37.78%
Beginning Fund Equity							
	(109.3)	-	(58.1)	(58.1)	(103.1)	(103.1)	77.45%
Ending Fund Equity							
	-	(58.1)	(103.1)	(147.0)	(180.9)	(165.1)	60.14%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Street Lighting							
Other services and charges	266,749	228,778	210,000	278,128	242,801	252,040	20.02%
Total Street Lighting	266,749	228,778	210,000	278,128	242,801	252,040	20.02%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	95.2	75.6	1,260.0	578.8	1,260.0	996.8	(20.89%)
Miscellaneous	-	11.2	-	-	-	-	-
Total Revenues	95.2	86.8	1,260.0	578.8	1,260.0	996.8	(20.89)%
Expenditures/Expenses							
Public Works	1,176.2	1,069.0	1,260.0	1,013.5	1,456.9	996.8	(20.89)%
Total expenditures/expenses	1,176.2	1,069.0	1,260.0	1,013.5	1,456.9	996.8	(20.89)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(1,081.0)	(982.2)	-	(434.7)	(196.9)	-	0.00%
Other Sources and Uses							
Transfers in	1,014.6	982.0	-	435.0	-	-	0.00%
Non Operating Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(66.4)	-	-	0.3	(196.9)	-	0.00%
Beginning Fund Equity	66.5	-	-	-	-	-	0.00%
Ending Fund Equity	-	-	-	0.3	-	-	0.00%

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. This division was affected by the freeze on positions.

Goals (Commission Objectives):

- To implement a fee based system for solid waste management (Basic level of service to citizen)
- To provide at least 16 hours of training to personnel annually (Basic level of service to citizen; Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of tons of glass	13.73	-	-	-
# of tons of paper	124.63	88.39	85	85
# of tons of plastic	124.63	219.08	210	200
# of tons of scrap metal	1,373.17	1,335.77	1300	1300
# of tons of household waste	12,956.84	13,283.84	12,500	12,000
# of tons of yard waste	1,258.0	1,410.0	1200	1100

Annual Operating Budget

Sanitation

200

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Sanitation							
Personal services	623,022	628,625	646,789	570,875	604,549	521,343	(19.40)%
Supplies	3,724	25,834	37,800	32,584	97,300	31,800	(15.87)%
Other services and charges	541,437	414,530	371,958	410,019	506,498	443,668	19.28%
Capital outlay	8,025	-	203,453	-	248,568	-	(100.00)%
Total Sanitation	1,176,208	1,068,989	1,260,000	1,013,478	1,456,915	996,811	(20.89)%
Positions:							
Part Time Recycling Attendant	7	7	8	8	8	4	(50.00)%
Recycling Attendant	10	10	10	10	10	8	(20.00)%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	4	4	4	0.00%
Temporary Recycling Attendant	2	-	-	-	-	-	0.00%
Total Positions	24	22	23	23	23	17	(26.09)%

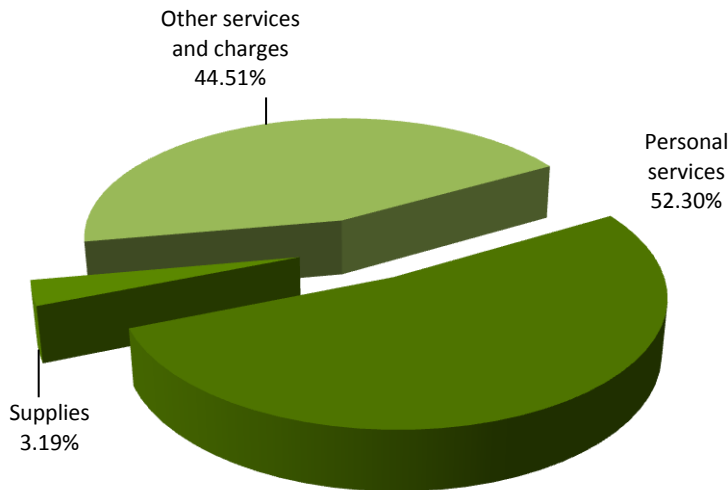


FIGURE 98 SANITATION - EXPENDITURES BY TYPE

Equipment Maintenance - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	556.6	744.5	649.9	668.0	649.9	409.6	(36.97)%
Miscellaneous	-	26.4	-	-	-	-	0.00%
Total Revenues	556.6	770.9	649.9	668.0	649.9	409.6	(36.97)%
Expenditures/Expenses							
Public Works	521.9	650.9	649.9	782.3	714.9	409.6	(36.97)%
Total expenditures/expenses	521.9	650.9	649.9	782.3	714.9	409.6	(36.97)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	34.7	120.0	-	(114.3)	(65.0)	-	0.00%
Other Sources and Uses							
Transfers in	-	-	-	-	-	-	0.00%
Non Operating Expenses							
	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	34.7	120.0	-	(114.3)	(65.0)	-	0.00%
Beginning Fund Equity	3.8	38.5	158.5	158.5	158.5	158.5	0.00%
Ending Fund Equity	38.5	158.5	158.5	44.2	93.5	158.5	0.00%

The Equipment Maintenance fund is made up of two divisions. This division was affected by the reduction in force.

- 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 (Efficient and effective local government)
- To utilize community service workers for detailing vehicles and equipment (Basic level of service to citizen)
- To provide at least 16 hours of training annually (Efficient and effective local government)

Performance Measures:	2007	2008	2009	2010 Est.
# of Sheriff’s Office vehicles maintained	169	194	220	200
# of Fire vehicles maintained	56	55	59	60
# of Fire pumpers maintained	19	13	20	20

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Equipment Maintenance							
Personal services	443,034	480,751	500,245	487,524	460,504	362,409	(27.55)%
Supplies	12,260	51,969	7,670	7,667	19,612	2,120	(72.36)%
Other services and charges	66,575	97,077	107,360	278,218	114,760	45,071	(58.02)%
Capital outlay	-	21,085	34,600	8,935	120,000	-	(100.00)%
Total Equipment Maintenance	521,868	650,881	649,875	782,344	714,876	409,600	(36.97)%
Positions:							
Administrative Clerk	1	1	1	1	1	-	(100.00)%
EM Superintendent	1	1	1	1	1	-	(100.00)%
EM Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Helper	1	1	1	1	1	1	0.00%
Welder	1	1	2	2	1	1	(50.00)%
Total Positions	10	10	11	11	10	8	(27.27)%

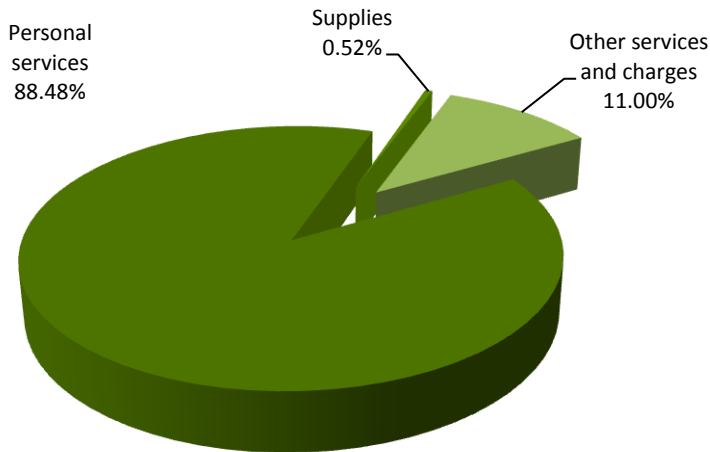


FIGURE 99 EQUIPMENT MAINTENANCE - EXPENDITURES BY TYPE

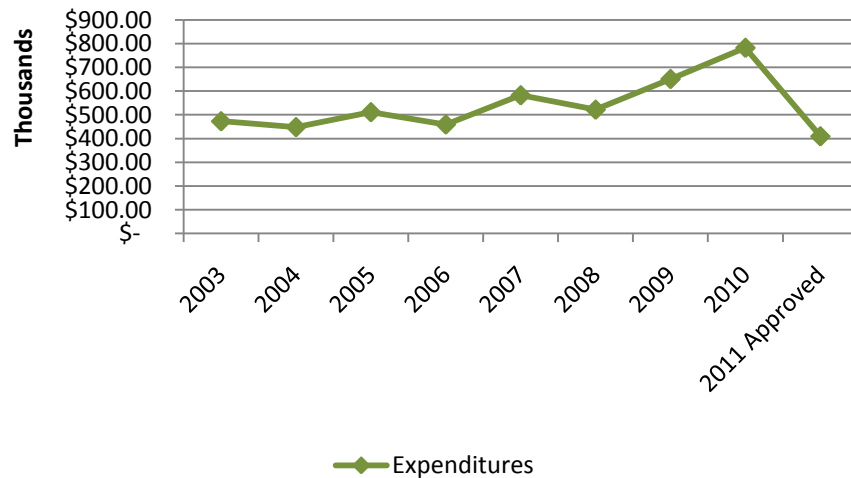


FIGURE 100 EQUIPMENT MAINTENANCE - EXPENDITURE HISTORY

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	4,496.9	5,586.3	4,325.0	4,041.6	4,325.0	3,100.0	(28.32)%
Investment income	0.8	0.3	-	0.1	-	-	0.00%
Total Revenues	4,497.8	5,586.6	4,325.0	4,041.7	4,325.0	3,100.0	(28.32)%
Expenditures/Expenses							
General government	4,592.0	5,560.2	4,600.0	3,787.7	4,600.0	3,650.0	(20.65)%
Total expenditures/expenses	4,592.0	5,560.2	4,600.0	3,787.7	4,600.0	3,650.0	(20.65)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(94.2)	26.4	(275.0)	254.0	(275.0)	(550.0)	100.00%
Other Sources and Uses							
Transfers in	-	-	-	-	-	-	0.00%
Non Operating Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(94.2)	26.4	(275.0)	254.0	(275.0)	(550.0)	100.00%
Beginning Fund Equity	94.2	-	26.4	26.4	(248.6)	(248.6)	1,041.67%
Ending Fund Equity	-	26.4	(248.6)	280.4	(523.6)	(798.6)	2,212.39%

The Health Insurance fund is responsible for maintaining and operating the County's self insurance plan which provides health benefits. Each year, the County reevaluates the program to make changes which address the issues with changing fund balance. In prior years, this fund also included workers compensation which has been moved to a new fund.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Health Insurance							
Other services and charges	4,591,978	5,560,203	4,600,000	3,787,680	4,600,000	3,650,000	(20.65)%
Total Health Insurance	4,591,978	5,560,203	4,600,000	3,787,680	4,600,000	3,650,000	(20.65)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	3,788.8	3,917.0	3,703.5	4,094.7	3,703.5	2,896.5	(21.79)%
Investment income	44.0	6.4	6.5	0.7	6.5	-	0.00%
Total Revenues	3,832.7	3,923.3	3,710.0	4,095.4	3,710.0	2,896.5	(21.79)%
Expenditures/Expenses							
Public Works	3,847.6	3,424.9	3,710.0	2,980.3	3,710.0	2,896.5	(21.93)%
Total expenditures/expenses	3,847.6	3,424.9	3,710.0	2,980.3	3,710.0	2,896.5	(21.93)%
Excess (Deficit) of Revenues Over Expenditures/Expenses	(14.9)	498.4	-	1,115.1	-	-	0.00%
Other Sources and Uses							
Transfers in	-	-	-	-	-	-	0.00%
Non Operating Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	(14.9)	498.4	-	1,115.1	-	-	0.00%
Beginning Fund Equity	270.7	255.8	754.2	754.2	754.2	754.2	0.00%
Ending Fund Equity	255.8	754.2	754.2	1,869.3	754.2	754.2	0.00%

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 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Fleet Manager							
Supplies	421	8,424	-	40	-	-	0.00%
Other services and charges	3,741,195	3,341,196	3,560,000	2,943,968	3,710,000	2,896,500	(18.64)%
Capital outlay	-	-	150,000	36,274	-	-	(100.00)%
Debt service	105,995	75,242	-	-	-	-	0.00%
Total Fleet Manager	3,847,611	3,424,862	3,710,000	2,980,283	3,710,000	2,896,500	(21.93)%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Charges for services	-	-	-	668.9	-	650.0	100.00%
Total Revenues	-	-	-	668.9	-	650.0	100.00%
Expenditures/Expenses							
General government	-	-	-	353.4	-	500.0	100.00%
Total expenditures/expenses	-	-	-	353.4	-	500.0	100.00%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	-	-	315.5	-	150.0	100.0%
Other Sources and Uses							
Transfers in	-	-	-	-	-	-	0.00%
Non Operating Expenses							
Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	315.5	-	150.0	100.0%
Beginning Fund Equity	-	-	-	-	-	-	0.00%
Ending Fund Equity	-	-	-	315.5	-	150.0	100.00%

The Workers Compensation Fund accounts for expenses related to employee workers compensation coverage. This was previously accounted for as part of the Self Insurance fund which has been renamed the Health Insurance Fund.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Workers Compensation							
Other services and charges	-	-	-	353.4	-	500.0	100.00%
Total Workers Compensation	-	-	-	353.4	-	500.0	100.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Industrial Authority Debt Service - Financial Plan (in thousands)

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Revenues							
Taxes	-	901.8	-	2,475.3	-	2,400.0	100.00%
Investment income	-	0.1	-	0.3	-	-	0.00%
Total Revenues		901.9		2,475.6		2,400.0	100.00%
Expenditures/Expenses							
Housing and development	-	901.9	-	2,475.6	-	2,400.0	100.00%
Total expenditures/expenses	-	901.9	-	2,475.6	-	2,400.0	100.00%
Excess (Deficit) of Revenues Over Expenditures/Expenses	-	-	-	-	-	-	0.00%
Other Sources and Uses							
Transfers in	-	-	-	-	-	-	0.00%
Non Operating Expenses	-	-	-	-	-	-	0.00%
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	-	-	0.00%
Beginning Fund Equity	-	-	-	-	-	-	0.00%
Ending Fund Equity	-	-	-	-	-	-	0.00%

The Industrial Authority Debt Service Fund was created to account for the revenues received from the dedicated millage for the Industrial Authority and the debt service paid on its behalf. Bonds issued in the 1990s were in the County's name and are therefore, paid by the County. Any remaining proceeds are turned over to the Authority annually.

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Industrial Authority Debt Service							
Other services and charges	-	328,816	-	2,475,582	-	2,400,000	100.00%
Debt service	-	573,099	-	-	-	-	0.00%
Total Industrial Auth. Debt Service	-	901,914	-	2,475,582	-	2,400,000	100.00%
Positions:							
Non Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Annual Operating Budget

Approved Positions

207

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Board of Commissioners							
Chairman	1	1	1	1	1	1	0.00%
Commissioner	2	2	2	2	2	2	0.00%
Vice Chairman	1	1	1	1	1	1	0.00%
Total Board of Commissioners	4	4	4	4	4	4	0.00%
Commissioners Assistant							
Commissioners Assistant	1	1	1	1	1	-	(100.00)%
Total Commissioners Assistant	1	1	1	1	1	-	(100.00)%
Community Development							
Community Dvlp. Coordinator	1	1	-	1	1	-	0.00%
Total Community Development	1	1	-	1	1	-	0.00%
County Clerk							
Administrative Technician	1	1	1	1	1	1	0.00%
Communications Technician	1	1	1	1	1	1	0.00%
County Clerk/Public Information	1	1	1	1	1	1	0.00%
Total County Clerk	3	3	3	3	3	3	0.00%
County Manager							
Administrative Assistant	1	1	1	1	1	1	0.00%
County Manager	1	1	1	1	1	1	0.00%
Executive Assistant	1	1	1	1	1	-	(100.00)%
General Projects Director	1	1	-	-	-	-	0.00%
Internal Auditor/Purchasing	1	1	1	1	1	1	0.00%
Total County Manager	5	5	4	4	4	3	(25.00)%
Risk Manager							
Risk Manager	1	1	1	1	1	0	(100.00)%
Total Risk Manager	1	1	1	1	1	0	(100.00)%
Board of Elections							
Administrative Clerk	1	-	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	0.00%
Election Board Chairman	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	0.00%
Part Time Clerk	10	10	7	7	7	7	0.00%
Voter Registration Technician	1	2	2	2	2	2	0.00%
Supervisor of Election	1	1	1	1	1	1	0.00%
Total Board of Elections	17	17	15	15	15	15	0.00%
Finance							
Accountant	2	2	2	2	2	1	(50.00)%
Accounts Receivable Technician	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	-	(100.00)%
Co-Op Student	-	2	2	2	2	1	(50.00)%
Finance Director	1	1	1	1	1	1	0.00%
Senior AP Technician	1	1	1	1	1	1	0.00%
Senior AR Technician	1	1	1	1	1	1	0.00%
Total Finance	7	9	9	9	9	6	(33.33)%
Personnel							
Human Resource Analyst	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	0.00%
PT Human Resource Technician	-	-	-	-	-	1	100.00%
Human Resource Technician	2	2	2	2	2	1	(50.00)%
Total Personnel	4	4	4	4	4	4	0.00%

Annual Operating Budget

Approved Positions

208

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Information Technology Services							
Administrative Assistant	-	-	-	-	1	-	0.00%
Computer Technician	1	1	2	1	1	1	(50.00)%
Database Administrator	1	1	1	1	1	1	0.00%
Help Desk/Administrator	-	-	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	0.00%
ITS Intern	-	-	-	1	1	-	0.00%
Network Administrator	1	1	1	1	1	1	0.00%
Network Technician	-	-	-	1	2	1	100.00%
PT Computer Technician	-	1	-	-	-	-	0.00%
PT Help Desk/Administrator	2	1	-	-	-	-	0.00%
System Administrator	1	1	1	1	1	1	0.00%
Total Information Technology	7	7	7	8	10	7	0.00%
Tax Commissioner							
Accounting Technician	2	2	2	2	2	2	0.00%
Asst. Delinquent Tax Collector	1	1	1	1	1	1	0.00%
Collections Auditor	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	0.00%
Part Time Tag Clerk	1	1	1	1	1	1	0.00%
Senior Tag and Title Clerk	1	1	1	1	1	1	0.00%
Senior Tax Clerk	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	0.00%
Tag and Title Clerk	8	8	8	8	10	8	0.00%
Tag Report Technician	1	-	-	-	-	-	0.00%
Tag Supervisor	-	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	1	1	0.00%
Total Tax Commissioners	21	21	21	21	23	21	0.00%
Board of Assessors							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Appraisal Data Collector	3	3	3	3	3	3	0.00%
Appraisal Technician	2	1	1	1	1	1	0.00%
Assessment Coordinator	1	1	1	1	1	-	(100.00)%
Chief Appraiser	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	1	1	0.00%
Computer Specialist	1	1	1	1	1	1	0.00%
Data Processing Technician	1	1	1	1	1	1	0.00%
Mapper/Appraiser	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	0.00%
Real Property Appraiser	2	3	2	2	2	2	0.00%
Real Property Appraiser I	3	1	3	3	3	3	0.00%
Residential Appraisal Supervisor	-	1	1	1	1	1	0.00%
Residential Land Appraiser/Sales	-	1	1	1	1	1	0.00%
Real Property Supervisor/Deputy	-	-	-	-	1	-	0.00%
Senior Real Property Appraiser	1	1	1	1	1	1	0.00%
Tax Assessor	2	2	2	2	2	2	0.00%
Tax Assessor Chairman	1	1	1	1	1	1	0.00%
Total Board of Assessors	24	24	25	25	26	24	(4.00)%

Annual Operating Budget

Approved Positions

209

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Facilities Maintenance							
Custodial Crewleader	1	1	1	1	1	1	0.00%
Custodian	9	9	10	10	10	9	(10.00)%
FM Supervisor	1	1	1	1	1	1	0.00%
FM Technician	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	3	3	3	0.00%
Grounds Equip. Crewleader	1	1	1	1	1	1	0.00%
Mail Clerk	1	1	1	1	1	-	(100.00)%
Total Facilities Maintenance	21	21	22	22	22	20	(9.09)%
Engineering							
Administrative Assistant	1	1	1	1	1	-	(100.00)%
Co-Op Student	1	1	1	-	-	-	(100.00)%
County Engineer	1	1	1	1	1	1	0.00%
Development Reviewer	1	1	1	1	1	1	0.00%
Engineering Design Technician	1	1	1	1	1	-	(100.00)%
Environmental Comp. Manager	-	-	-	1	1	1	100.00%
New Construction Inspector	-	-	-	1	1	1	100.00%
Planner	1	1	1	1	1	-	(100.00)%
Principal Engineering Technician	1	1	1	1	1	1	0.00%
Principal Engineering Inspector	2	2	2	1	1	1	(50.00)%
Road Inspection Technician	1	1	1	1	1	-	(100.00)%
Senior Engineering Technician	1	1	1	1	1	1	0.00%
Stormwater/Environ. Technician	1	1	1	1	1	1	0.00%
Total Engineering	12	12	12	12	12	8	(33.33)%
Superior Court							
Bailiff	3	3	3	3	3	3	0.00%
Law Clerk	2	2	2	2	3	2	0.00%
Official Court Reporter	5	5	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	5	0.00%
Total Superior Court	15	15	15	15	16	15	0.00%
Clerk of Courts							
Chief Clerk – Courts	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	0.00%
Court Clerk – State Court	3	3	3	3	4	2	(33.33)%
Deputy Clerk – Courts	5	5	5	5	5	5	0.00%
Deputy Clerk – Real Estate	3	3	3	3	3	3	0.00%
Deputy Clerk – State Court	1	1	1	1	1	1	0.00%
Part Time Accounting Clerk	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk – Child Support	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk – Real Estate	2	2	2	2	2	2	0.00%
Sr. Deputy Clerk – State Court	1	1	1	1	1	1	0.00%
Total Clerk of Courts	19	19	19	19	20	18	(5.26)%
State Court Judge							
Court Reporter	1	1	1	1	1	1	0.00%
Judicial Administration Specialist	1	1	1	1	1	1	0.00%
Sr. Judicial Legal Secretary	1	1	1	1	1	1	0.00%
State Court Judge	1	1	1	1	1	1	0.00%
Total State Court Judge	4	4	4	4	4	4	0.00%

Annual Operating Budget

Approved Positions

210

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Solicitor General							
Administrative Assistant	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	1	0.00%
Legal Secretary	1	1	1	1	1	1	0.00%
PT Evidence Technician	1	1	-	-	-	-	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	0.00%
Total Solicitor General	7	7	6	6	6	6	0.00%
Magistrate Court							
Chief Clerk	1	1	1	1	1	1	0.00%
Chief Constable	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	0.00%
Magistrate	1	1	1	1	1	1	0.00%
Magistrate Court Clerk	1	1	1	1	1	1	0.00%
PT Constable	-	-	1	1	1	1	(100.00)%
PT Magistrate	-	-	-	-	1	-	0.00%
Total Magistrate Court	11	11	12	12	13	12	(8.33)%
Probate Court							
Chief Probate Clerk	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	2	2	1	(50.00)%
PT Intern	-	-	-	0	2	-	0.00%
Probate Court Judge	1	1	1	1	1	1	0.00%
Receptionist	-	-	-	-	1	-	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	0.00%
Total Probate Court	6	6	6	6	9	5	16.67%
Juvenile Court							
Juvenile Court Judge	1	1	1	1	1	1	0.00%
Juvenile Court Representative	1	1	1	1	1	1	0.00%
Total Juvenile Court	2	2	2	2	2	2	0.00%
Probation							
Administrative Clerk	1	1	1	1	1	-	(100.00)%
Probation Officer	1	1	1	1	1	-	(100.00)%
Total Probation	2	2	2	2	2	-	(100.00)%

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Sheriff							
Administrative Assistant – Jail	-	-	1	1	1	1	0.00%
Administrative Clerk	12	12	12	14	14	14	16.67%
Administrative/Booking Clerk	1	1	-	-	-	-	0.00%
Booking Officer	11	11	11	11	11	11	0.00%
Captain – Administration	1	1	1	-	-	-	(100.00)%
Captain – Courts	1	1	1	1	1	1	0.00%
Captain – CID	1	1	1	1	1	1	0.00%
Captain – Jail	1	1	1	1	1	1	0.00%
Captain – Patrol	2	1	1	1	1	1	0.00%
Captain – SID	-	1	1	1	1	1	0.00%
Chief Deputy	-	-	-	1	1	1	100.00%
Corporal – Courts	1	1	-	-	-	-	0.00%
Corporal – DARE	1	1	1	1	1	1	0.00%
Corporal – Jail	4	4	4	4	4	4	0.00%
Corporal – Patrol	4	4	2	3	3	3	50.00%
Corporal – Resource	1	1	1	1	1	1	0.00%
Corporal – Transport	-	-	1	1	1	1	0.00%
Custodian – Jail	1	1	1	1	1	1	0.00%
DARE Officer	2	2	4	2	2	2	(50.00)%
Deputy – Courts	16	16	12	12	12	12	0.00%
Deputy – Patrol	31	30	32	29	29	29	(9.38)%
Deputy – Transport	-	-	6	6	6	6	0.00%
Inventory Control Officer	-	-	-	1	1	1	100.00%
Investigator – CID	10	13	12	14	14	14	16.67%
Investigator – SID	9	11	10	10	10	10	0.00%
Jail Operations Officer	61	61	71	71	81	71	0.00%
Lieutenant – CID	1	1	1	1	1	1	0.00%
Lieutenant – Courts	1	1	1	1	1	1	0.00%
Lieutenant – Jail	3	3	2	2	2	2	0.00%
Lieutenant – Patrol	5	5	5	5	5	5	0.00%
Lieutenant – SID	1	1	1	1	1	1	0.00%
Lieutenant – Training	-	-	1	1	1	1	0.00%
Maintenance Technician – Jail	-	-	1	-	1	-	(100.00)%
Major	-	-	-	1	1	1	100.00%
Office Manager	1	1	1	1	1	1	0.00%
Resource Officer	4	4	6	6	9	6	0.00%
Sr. Maintenance Technician – Jail	1	1	1	1	1	1	0.00%
Sergeant – CID	3	2	2	2	2	2	0.00%
Sergeant – Courts	1	1	1	1	1	1	0.00%
Sergeant – DARE	1	1	1	1	1	1	0.00%
Sergeant – Jail	4	5	5	4	4	4	(20.00)%
Sergeant – K9	1	1	-	-	-	-	0.00%
Sergeant – Patrol	5	5	5	5	5	5	0.00%
Sergeant – Resource	1	1	1	1	1	1	0.00%
Sergeant – SID	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	0.00%
Staff Sergeant – CID	1	1	1	1	1	1	0.00%
Staff Sergeant – Courts	1	1	1	1	1	1	0.00%
Staff Sergeant – Jail	6	5	5	5	5	5	0.00%
Staff Sergeant – Patrol	4	4	4	4	4	4	0.00%
Staff Sergeant – SID	2	1	1	1	1	1	0.00%
Staff Sergeant – Training	1	1	-	-	-	-	0.00%
Training Officer	2	2	2	2	2	2	0.00%
Transportation Coordinator	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	0.00%
Visitation Clerk	-	1	1	1	1	1	0.00%
Total Sheriff	225	228	241	241	255	241	0.00%

Annual Operating Budget

Approved Positions

212

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Fire/Rescue							
Administrative Assistant	1	-	-	-	-	-	0.00%
Code Enforcement Officer	1	-	-	-	-	-	0.00%
Fire Chief	1	-	-	-	-	-	0.00%
Fire Marshall	1	-	-	-	-	-	0.00%
Fire/Enforcement Inspector	1	-	-	-	-	-	0.00%
Firefighter/EMT	1	-	-	-	-	-	0.00%
Firefighter/First Responder	7	-	-	-	-	-	0.00%
Training Officer	1	-	-	-	-	-	0.00%
Zoning/Enforcement Officer	2	-	-	-	-	-	0.00%
Total Fire/Rescue	16	-	-	-	-	-	0.00%
Animal Control							
Animal Control Director	1	1	1	1	1	1	0.00%
Animal Control Officer	4	5	5	5	5	5	0.00%
Animal Shelter Attendant	6	5	6	6	7	5	(16.67)%
PT Animal Shelter Attendant	-	1	-	-	-	1	100.00%
Sergeant – Animal Control	1	-	-	-	-	-	0.00%
Total Animal Control	12	12	12	12	13	12	0.00%
EMA							
Deputy EMA Director	-	-	-	-	1	-	0.00%
EMA Director	-	1	1	1	1	1	0.00%
Total EMA	-	1	1	1	2	1	0.00%
Coroner							
Coroner	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	1	1	1	1	0.00%
Total Coroner	2	2	2	2	2	2	0.00%
Public Works Administration							
Administrative Assistant	-	-	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	0.00%
Administrative Supervisor	1	1	-	-	-	-	0.00%
Instrument Technician	1	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	1	1	0.00%
Property Rental Coordinator	-	1	-	-	-	-	0.00%
Public Works Director	1	1	1	1	1	1	0.00%
Sr. Public Works Supervisor	1	-	-	-	-	-	0.00%
Total Public Works Administration	7	7	6	6	6	6	0.00%
Road Maintenance							
Ditching Crew Supervisor	2	2	2	2	2	2	0.00%
Grading Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	5	5	5	5	5	5	0.00%
Motorgrader Operator	8	8	8	8	8	6	(25.00)%
Mowing Equipment Operator	3	3	3	3	3	3	0.00%
Patching Crewleader	1	1	1	1	1	1	0.00%
Right of Way Supervisor	1	1	1	-	-	-	(100.00)%
Road Mowing Supervisor	-	-	-	1	1	1	100.00%
Road Maintenance Worker	4	4	4	5	5	5	25.00%
Road Maint. Worker – Patching	3	3	3	2	2	2	(33.33)%
Road Superintendent	1	1	1	1	1	1	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	0.00%
Sr. Sign Maintenance Worker	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	0.00%
Truck Driver	5	4	4	4	4	4	0.00%
Total Road Maintenance	40	39	39	39	39	37	(5.13)%

Annual Operating Budget

Approved Positions

213

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
General Fund							
Road Construction							
Const./Transport Supervisor	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	3	3	3	3	3	2	(33.33)%
Material Transport Crewleader	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	4	(20.00)%
Total Road Construction	10	10	10	10	10	8	(20.00)%
Mosquito Control							
Mosquito Control Technician	1	-	-	-	-	-	0.00%
Total Mosquito Control	1	-	-	-	-	-	0.00%
County Planner							
County Planner	1	-	-	-	-	-	0.00%
Total County Planner	1	-	-	-	-	-	0.00%
Zoning							
Administrative Assistant	1	-	-	-	-	-	0.00%
Administrative Technician	1	-	-	-	-	-	0.00%
Zoning Administrator	1	-	-	-	-	-	0.00%
Total Zoning	3	-	-	-	-	-	0.00%
Total General Fund	511	495	505	507	534	483	(4.36)%
Special Revenue Funds							
Keep Lowndes Valdosta Beautiful							
Executive Director	1	1	1	1	1	-	(100.00)%
Total KLVB	1	1	1	1	1	-	(100.00)%
Commissary							
Custodian	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	0.00%
Total Commissary	2	2	2	2	2	2	0.00%
Alternative Dispute Resolution							
ADR Assistant Administrator	1	1	1	1	1	1	0.00%
Secretary	1	1	1	1	1	1	0.00%
Total ADR	2	2	2	2	2	2	0.00%
LODAC HUD Grant							
Center Facilitator	2	2	2	2	2	-	(100.00)%
PT Program Aide	4	2	2	2	2	-	(100.00)%
Total LODAC HUD Grant	6	4	4	4	4	-	(100.00)%
Airport Authority							
Custodian	3	2	2	1	1	-	(100.00)%
Director	1	1	1	1	1	-	(100.00)%
Maintenance Supervisor	-	1	1	1	1	-	(100.00)%
Maintenance Worker	2	2	1	1	1	-	(100.00)%
PT Custodian	-	1	1	-	-	-	(100.00)%
Secretary/Bookkeeper	1	1	1	1	1	-	(100.00)%
Total Airport Authority	7	8	7	5	5	-	(100.00)%
Jail Operations							
Maintenance Coordinator	1	1	1	1	1	1	0.00%
Total Jail Operations	1	1	1	1	1	1	0.00%

Annual Operating Budget

Approved Positions

214

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Special Revenue Funds							
LODAC							
Executive Director	1	1	1	1	1	-	(100.00)%
Temporary Interim Director	-	-	-	1	1	-	0.00%
Officer Manager	1	1	-	1	1	-	0.00%
PT Substance Abuse Counselor	2	2	1	2	2	-	(100.00)%
Program Aide	-	1	-	-	-	-	0.00%
Program Director	1	1	1	1	1	-	(100.00)%
Substance Abuse Counselor	2	2	2	2	2	-	(100.00)%
Total LODAC	7	8	5	8	8	-	(100.00)%
Emergency Telecommunications							
911 Director	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	0.00%
PT Telecom. Specialist	1	1	1	1	1	1	0.00%
System Analyst	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	0.00%
Telecommunications Officer	10	12	11	11	11	11	0.00%
Telecommunications Specialist	14	12	13	13	13	13	0.00%
Training Officer	1	1	1	1	1	1	0.00%
Total Emergency Telecom.	38	38	38	38	38	38	0.00%
Solicitor General							
PT Administrative Assistant	1	1	1	1	1	1	0.00%
VictimAdvodate	1	1	1	1	1	1	0.00%
Total Solicitor General	2	2	2	2	2	2	0.00%
Fire/Rescue							
Administrative Assistant	-	1	1	1	1	-	(100.00)%
Code Enforcement Officer	-	1	1	-	-	-	(100.00)%
Fire Chief	-	1	1	1	1	1	0.00%
Fire Marshall	-	1	1	1	1	1	0.00%
Fire/Enforcement Inspector	-	1	1	1	1	1	0.00%
Firefighter/EMT	-	1	-	-	-	-	0.00%
Firefighter/First Responder	-	7	9	9	12	9	0.00%
Sergeant	-	-	3	3	6	3	0.00%
Training Officer	-	1	1	1	1	1	0.00%
Zoning/Enforcement Officer	-	2	2	3	3	3	50.00%
Total Fire/Rescue	-	16	20	20	26	19	(5.00)%
Mosquito Control							
Mosquito Control Technician	-	1	1	1	1	1	0.00%
Total Mosquito Control	-	1	1	1	1	1	0.00%
County Planner							
Administrative Assistant	-	-	-	-	1	-	0.00%
County Planner	-	1	1	1	1	1	0.00%
Planner	-	-	-	-	-	1	100.00%
Total County Planner	-	1	1	1	2	2	100.00%
Zoning							
Administrative Assistant	-	1	1	1	1	1	0.00%
Administrative Technician	-	1	1	1	1	1	0.00%
Zoning Administrator	-	1	1	1	1	1	0.00%
Total Zoning	-	3	3	3	3	3	0.00%
Total Special Revenue Funds	66	87	87	88	95	70	(19.54)%

Annual Operating Budget

Approved Positions

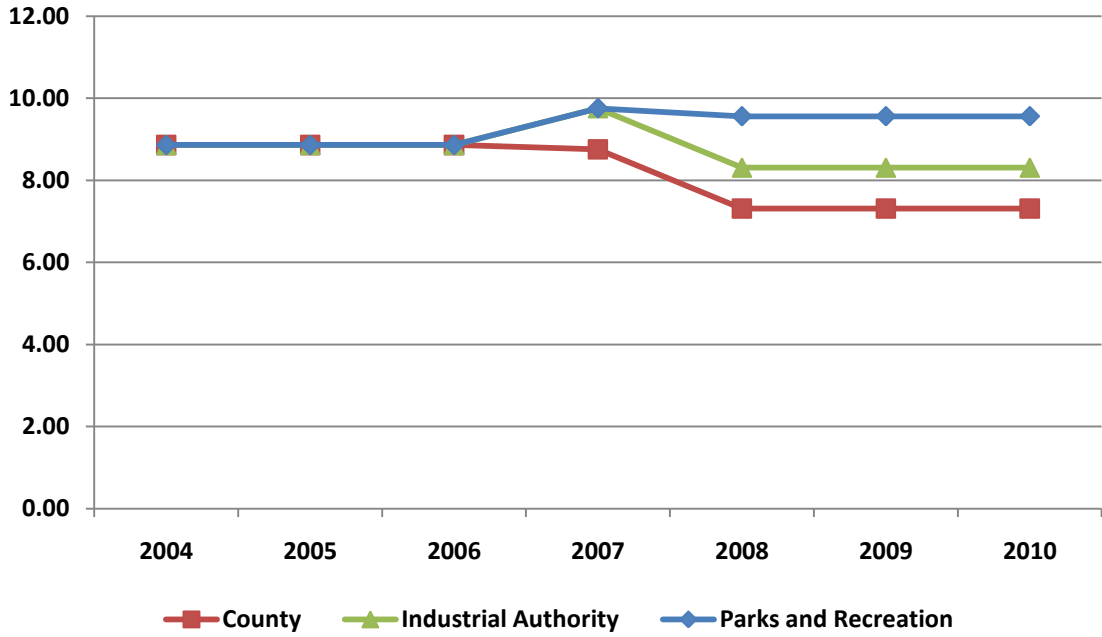
215

	2008 Actual	2009 Actual	2010 Budget	2010 YTD	2011 Request	2011 Approved	Percent Changed
Enterprise Funds							
Water/Sewer							
Customer Service Clerk	2	2	2	2	2	2	0.00%
Customer Service Supervisor	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	0.00%
Sr. Unity Maintenance Worker	-	-	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	0.00%
Utilities Superintendent	1	1	1	1	1	1	0.00%
Utility Maintenance Worker	1	1	2	2	2	2	0.00%
Utility Service Worker	7	7	7	10	10	9	28.57%
Total Water/Sewer	14	14	16	19	19	18	12.50%
Sanitation							
PT Recycling Attendant	7	7	8	8	8	4	(50.00)%
Recycling Attendant	10	10	10	10	10	8	(20.00)%
Sanitation Supervisor	1	1	1	1	1	1	0.00%
Solid Waste Equipment Operator	4	4	4	4	4	4	0.00%
Temporary Recycling Attendant	2	-	-	-	-	-	0.00%
Total Sanitation	24	22	23	23	23	17	(26.09)%
Total Enterprise Funds	38	36	39	42	42	35	(10.26)%
Internal Service Funds							
Equipment Maintenance							
Administrative Clerk	1	1	1	1	1	-	(100.00)%
EM Superintendent	1	1	1	1	1	-	(100.00)%
EM Supervisor	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	5	5	0.00%
Mechanic's Helper	1	1	1	1	1	1	0.00%
Welder	1	1	2	2	1	1	(50.00)%
Total Equipment Maintenance	10	10	11	11	10	8	(27.27)%
Total Internal Service Funds	10	10	11	11	10	8	(27.327)%
Total Positions	625	628	642	648	681	596	(7.17)%

Annual Operating Budget

Millage History

216



District	2004	2005	2006	2007	2008	2009	2010
County	8.860	8.860	8.860	8.755	7.310	7.310	7.310
Industrial Authority				1.000	1.000	1.000	1.000
Parks and Recreation Authority					1.250	1.250	1.250

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.

Balanced Budget: Revenues and fund balance exceed expenditures.

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

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.

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

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

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

Budget Year: The fiscal year of the County, beginning July 1 and ending June 30.

Budgetary Control: The control or management of a governmental unit for purposes of operating within an approved budget.

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

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

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

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

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

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

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

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

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

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

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

EPD: An acronym for the Environmental Protection Division.

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

EVT: An acronym for Emergency Vehicle Technician.

Fiscal Year: The twelve month period designated by the County signifying the beginning and ending period for recording financial transactions. The County has specified July 1 through June 30 as its fiscal year.

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

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

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

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

Generally Accepted Accounting 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: 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.

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

Quola: Quality of Life Association, a non-profit assisting at risk youth.

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 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: Expenditures for items such as office supplies, postage, parts, and other such items.

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

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

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

Taxes: Charges levied by a government for purposes 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.

VALOR/GIS: Valdosta Lowndes Geographic Information System.

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

Personal Services

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

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

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

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

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

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

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

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

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

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

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

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

Services & Contracts

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

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.

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

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

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

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

52-271- Insurance – Health Premiums & Fees: Self-insured health insurance premiums and other associated fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Supplies & Materials

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

Expenditure Definitions

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

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

53-345 - Office Supplies: Everyday office supplies. Includes pens, paper, pads, staplers, computer paper, copier paper, etc.

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

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

53-369 - Small Tools & Equipment (non capital): Any tools or equipment costing less than \$5000 used in departmental operations which cannot be classified as a capital item. Examples include, but are not limited to calculators, small hand tools, radios, and other items not considered inventory, rolling stock.

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

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

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

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

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

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

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

54-440 - Road Maintenance – Other: Includes, but not limited to gravel, sand, fill, propane, fencing materials, paint, docking, piles, caps, etc.

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

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

Capital Outlay

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

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

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

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

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

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

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

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

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

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

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

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.

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.

Annual Operating Budget

Expenditure Definitions

227

Other Financing Uses

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

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

This page intentionally left blank.