



LOWNDES COUNTY, GEORGIA

Fiscal Year 2016 Operating Budget

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

Board of Commissioners



*Bill Slaughter,
Chairman*



*Joyce E. Evans,
District 1*



*Scott Orenstein,
District 2*



*Mark Wisenbaker,
District 3*



*Demarcus Marshall,
District 4*



*Clay Griner,
District 5*

Key Personnel

<p>Budget Committee: Joseph D. Pritchard, County Manager Stephanie L. Black, Finance Director K. Paige Dukes, County Clerk Kevin Beals, Human Resource Director</p>	
	<p>Department Directors: Joseph D. Pritchard, County Manager Stephanie L. Black, Finance Director K. Paige Dukes, County Clerk Kevin Beals, Human Resource Director Aaron Kostyu, ITS Director Michael Fletcher, County Engineer Ashley Tye, Emergency Management Director Linda Patelski, Animal Control Director Robin Cumbus, Public Works Director Danny Weeks, 911 Director Richard Guyton, Fire Chief Jason Davenport, County Planner Carmella Braswell, Zoning Administrator</p>
<p>Elected Officials: Felicia Williams, Acting Tax Commissioner Harry J. Altman, Chief Superior Court Judge Beth Greene, Clerk of Superior Court John Edwards, State Court Judge Justin Cabral, Solicitor General Joni B. Parker, Chief Magistrate Terri Adams McDowell, Probate Judge Chris Prine, Sheriff William Watson, Coroner</p>	



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to Lowndes County for its annual budget for the fiscal year beginning July 1, 2014. In order to receive the award, a government must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communication device. The award is for a period of one year only. We believe our current budget continues to conform to the program criteria and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for nine 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 year ending June 30, 2014. In order to be awarded this certificate, a government must publish an easily readable and efficiently organized CAFR that satisfies both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. This award is also for a period of one year only. We believe our CAFRs continue to meet the criteria of the program and will be submitting them to GFOA to determine eligibility for another award. Lowndes County has received this award for eight consecutive years.

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June 23, 2015

Chairman Bill Slaughter
 Commissioner Scott Orenstein
 Commissioner Demarcus Marshall

Commissioner Joyce E. Evans
 Commissioner Mark Wisenbaker
 Commissioner Clay Griner

Honorable Chairman and Commissioners:

In accordance with OCGA 36-81-6 and the duties and responsibilities of the County Manager, I am pleased to present you with the proposed budget for Lowndes County for the year ending June 30, 2016. While the last several years have been lean, I believe we have presented a budget that is structurally sound, meeting the County's conservative financial policies while still meeting the demands of the citizens of Lowndes County. In saying this, I would also like to take a moment to commend the staff and officials of Lowndes County for their effort in maintaining that level of service with the resources available to them.

Much planning and preparation goes into each year's budget. At the Annual Planning Meeting, the Board determines the goals and objectives for the coming year. This sets the tone for the new budget and gives us direction as we prepare the documents for presentation. Additionally, the County contracts as necessary for studies and plans to help with the process including a Pay Plan, Merit Increase Plan, Capital Improvement Plan, Comprehensive Plan, Water and Sewer Master Plan and a Water and Sewer Rate Study. These various sources are all considered in formulating the new budget as well as the impact of any new demands, population increases, inflation or legislative changes.

I would like to take a moment to remind you of the measures that have been taken over the past several years to maneuver through these difficult times. Obviously, one of the most difficult years was 2011. During that year, there was a reduction in force, early retirements, and a significant reduction in the funding to outside agencies. Very few

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of those positions have been added back as of today. We have since looked at ways to improve our employee insurance program and have implemented a wellness program in hopes of reducing health claims as well as improving the overall health of our employees. We are working smarter and are a stronger, leaner government because of those efforts.

As we look towards our upcoming budget, I feel it is important to take a moment to review the accomplishments, events and challenges of the past year.

Accomplishments:

- ☞ GFOA Distinguished Budget Award: Lowndes County received the Distinguished Budget Award from GFOA for the ninth consecutive year for its budget ending June 30, 2015.
- ☞ GFOA Certificate of Achievement for Excellence in Financial Reporting: Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the eighth consecutive year for its CAFR for the year ending June 30, 2014.
- ☞ Bond Rating: Lowndes County maintains an excellent bond rating. The most recent ratings were A1 from Moody's and AA- from Standard and Poor's.

Events:

- ☞ Millage Rate: For the fiscal year ending June 30, 2015, the County raised the millage by 1 mil. This was the first increase in the County's millage in a number of years.
- ☞ Employee Compensation: During last year's budget process, the County requested a pay plan study and made adjustments to employee compensation, the first in several years. While we are unable to add a cost of living adjustment for this year, the budget presented includes a merit increase which takes effect on the month following an employee's anniversary with the County.

Challenges: With any budget there are always requests from departments and elected officials that cannot be met. That is not to say they are without merit, only that the current financial climate does not allow for them to be included at this time. The goal of the County is always to remain fiscally sound and yet responsive to the citizens we serve. Several years ago, the Board adopted a "Back to Basics" philosophy. Under this philosophy and with the County's conservative financial policies, we have remained sound even with the challenges. In recent years, we have reduced personnel, stretched

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the life of vehicles, equipment and computers and found new and better ways of meeting needs. In the upcoming year, we again face many of these same challenges and are not able to fund all of the requested items. Those challenges are outlined as follows:

- ☞ Special Purpose Local Option Sales Tax (SPLOST) and Local Option Sales Tax (LOST): As in previous years, the collections of SPLOST and LOST continue to be a concern. For the past several years these collections have been flat or even shown a slight decline. While SPLOST has an effect on what capital projects can be completed, LOST has a more direct impact on taxpayers as it is a source of property tax reduction.
- ☞ Road Maintenance: Lowndes County still has a considerable amount of unpaved roads which must be maintained. While the collection of SPLOST funds for paving has declined, the County continues to work on the paving list.
- ☞ Declining Fines: As noted last year, fines are still declining. While the activities of law enforcement, 911 and the courts continue to increase, there is still no improvement in fine revenues coming back to the County.
- ☞ Solid Waste: In an effort to address public concern with solid waste disposal and in response from requests from the exclusive provider, Lowndes County renegotiated the solid waste franchise agreement to make it non-exclusive, providing the citizens with a choice for solid waste disposal.
- ☞ Current Economy: One of the most significant challenges we have faced in recent years and continue to see the effects of is the global recession and decline in the housing market. Historically the County had experienced an increase in property tax revenues from growth of around 3-5% annually prior to the recession. However, since that time, revenues have been stagnant.
- ☞ Legislative Changes: While the economy was declining, the General Assembly imposed a moratorium on valuation increases, further impacting property tax revenues. More recently, the General Assembly made changes to the tax laws related to vehicles, eliminating the traditional ad valorem or “birthday” tax and imposing a new Title Ad Valorem Tax (TAVT). Where under the traditional method, vehicle owners paid annually based on the value, they now pay a larger TAVT at the time of purchase or relocation into the state and only pay a tag fee annually. In doing so, they also eliminated the payment of sales tax on vehicle sales, further impacting revenues. Some older vehicles are still on the old ad valorem system as the full transition is expected to take another six years.

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Budget Highlights:

The fiscal year 2016 proposed budget totals \$100,502,054, down from \$112,785,361 or (10.89)%. The budget is comprised of 75.16% operating costs and 24.84% capital. The operating budget is \$75,543,733, up from \$75,074,861 or 0.62%. The capital budget is \$24,966,821, down from \$37,710,500 or (33.79)%. This is primarily due to the completion of SPLOST projects and the Jail Project. Following is a chart showing the comparison for 2015 and 2016 for the budget.

Fund	FY 2015	FY 2016	Variance	% Change
General Fund	\$51,011,181	\$51,458,538	\$447,357	0.88%
Special Revenue Funds				
Commissary	\$569,446	\$700,000	\$130,554	22.93%
Drug Seizures	\$1,000,000	\$1,000,000	\$-	0.00%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodation Tax	\$398,660	\$513,460	\$114,800	28.80%
Intergovernmental Grants	\$544,060	\$550,000	\$5,940	1.09%
Jail Operations	\$409,201	\$370,500	\$(38,701)	(9.46)%
Drug Abuse Treatment	\$160,000	\$170,000	\$10,000	6.25%
Emergency Communications	\$3,213,146	\$3,288,436	\$75,290	2.34%
Victim/Witness	\$225,688	\$188,750	\$(36,938)	(16.37)%
Special Services	\$3,500,724	\$3,590,178	\$89,454	2.56%
	\$10,120,925	\$10,471,324	\$350,399	3.46%
Capital Project Funds				
SPLOST V	\$1,800,000	\$1,000,000	\$(800,000)	(44.44)%
Judicial/Admin/Jail	\$800,000	\$-	\$(800,000)	(100.00)%
SPLOST VI	\$13,350,000	\$2,500,000	\$(10,850,000)	(81.27)%
SPLOST VII	\$21,000,000	\$21,000,000	\$-	0.00%
	\$36,950,000	\$24,500,000	\$(12,450,000)	(33.69)%
Enterprise Funds				
Water & Sewer	\$4,451,920	\$4,739,667	\$287,747	6.46%
Landfill	\$233,716	\$273,432	\$39,716	16.99%
Tax Lighting Districts	\$300,590	\$306,700	\$6,110	2.03%
	\$4,986,226	\$5,319,799	\$333,573	6.69%
Internal Service Funds				
Equipment Maintenance	\$488,561	\$2,909,114	\$2,420,553	495.45%
Health Insurance	\$5,289,578	\$5,336,451	\$46,873	0.89%
Fleet Manager	\$3,432,062	\$-	\$(3,432,062)	(100.00)%
Workers Compensation	\$506,828	\$506,828	\$-	0.00%
	\$9,717,029	\$8,752,393	\$(964,636)	(9.93)%
Total	\$112,785,361	\$100,502,054	\$(12,283,307)	(10.89)%

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The largest single source of revenue for the General Fund is derived from property taxes. As in the past several years, property taxes were calculated with little to no anticipated growth. As a result, it was very difficult to meet the needs and maintain the current level of service with no anticipated change in the millage rate. However, I feel that we have put together a very sound budget.

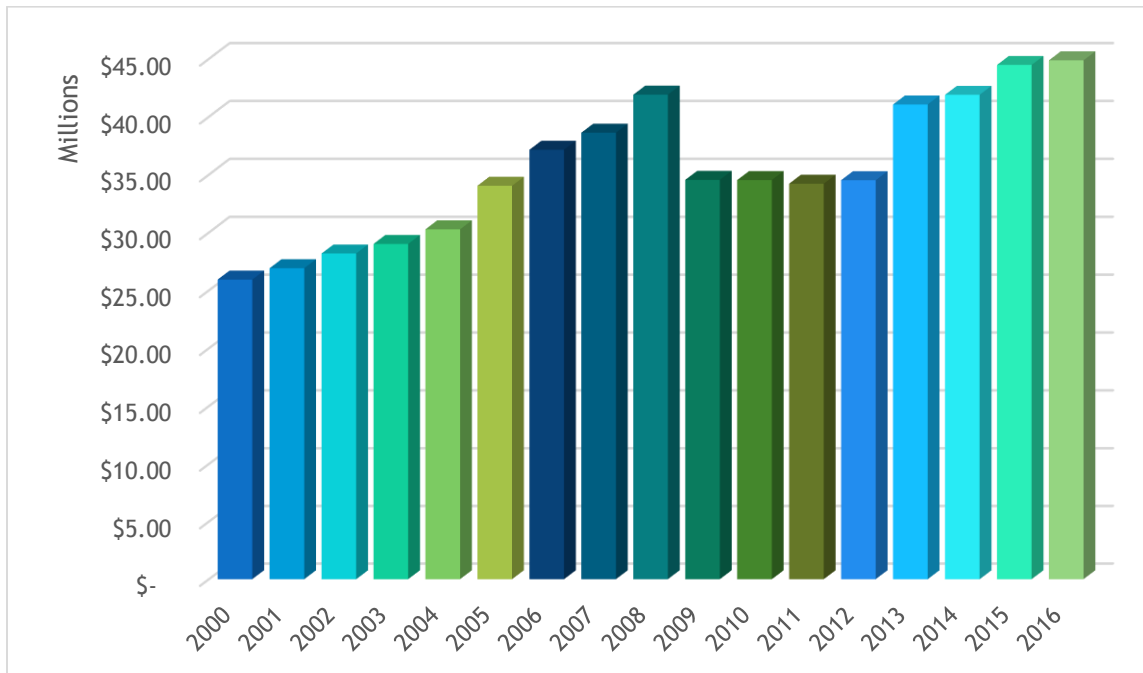


FIGURE 1 - PROPERTY TAX REVENUE HISTORY

Other sources of revenue include licenses and permits, intergovernmental, charges for service, fines and forfeitures, investment income, miscellaneous and transfers out. The total projected General Fund revenue for fiscal year 2016 is \$51,458,538, up from \$51,011,181 or 0.88%. Of this amount, current year property tax revenues account for approximately 60.03% of total revenues, down from 60.24%.

The three main components of the expenditure budget are personnel, operations and capital. In the proposed budget, there are no recommended additions to personnel. There is a small merit increase but no cost of living adjustment. Personnel costs represent \$32,060,687 of the total budget or 31.90% and \$26,456,147 of the General Fund budget or 51.41%.

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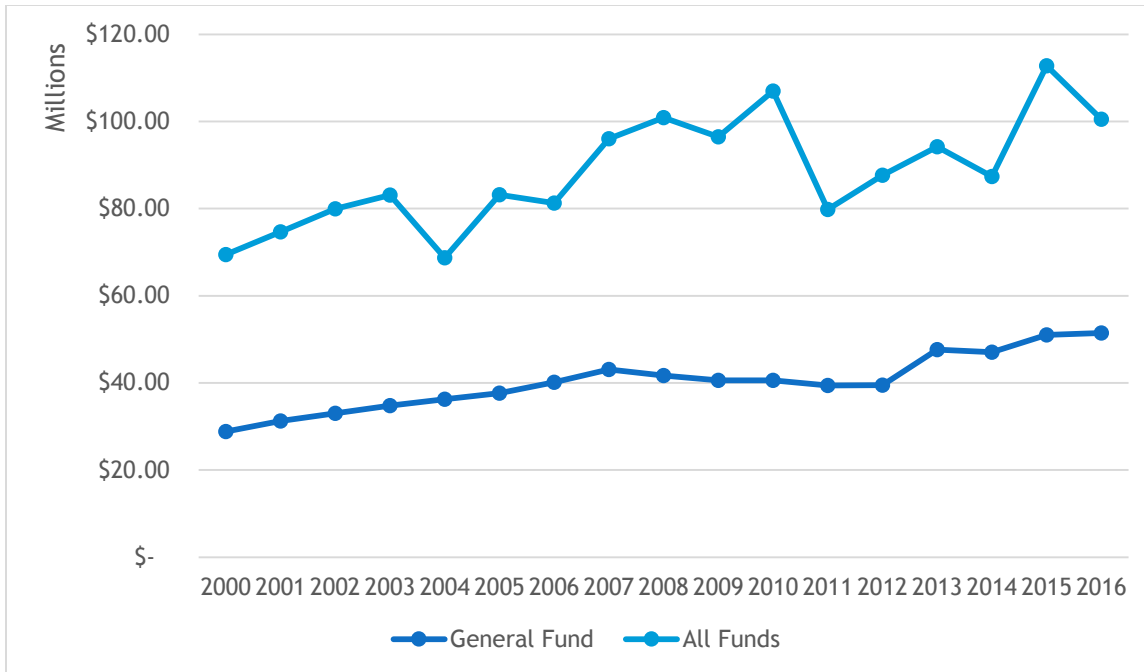


FIGURE 2 - BUDGET HISTORY

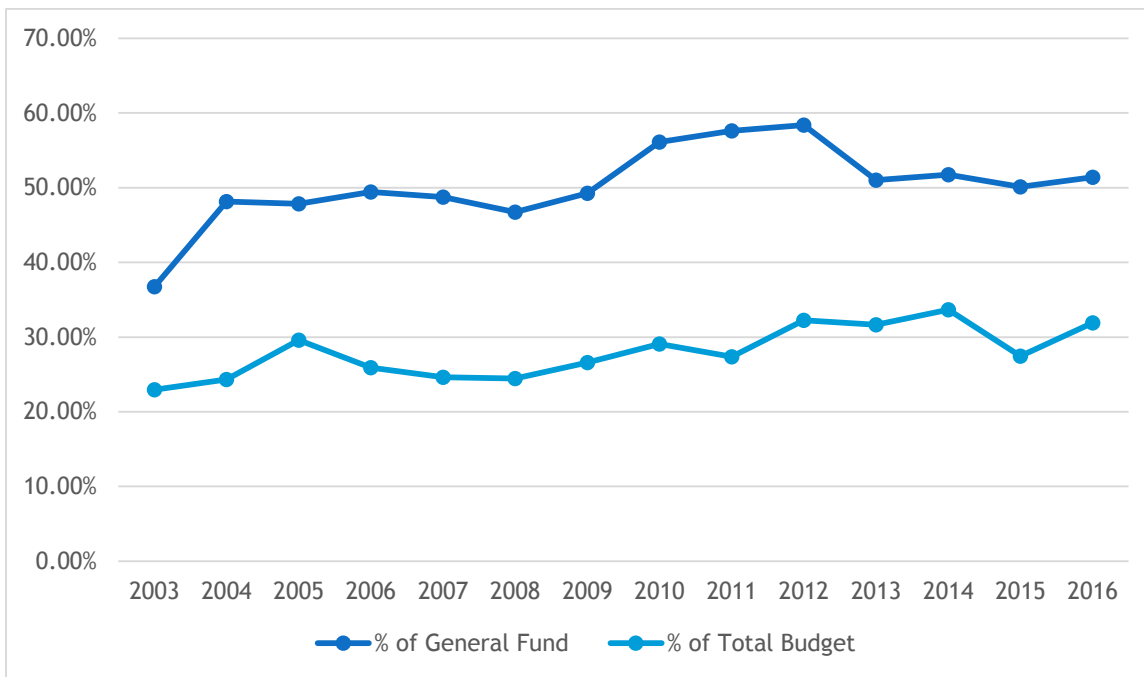


FIGURE 3 - PERSONNEL AS A PERCENTAGE OF BUDGET

Update: At the final budget meeting on June 23, the Board brought up five items for discussion relating to the budget. The three items relating to the General Fund, the

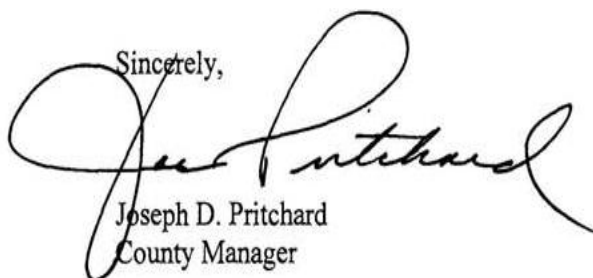
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software purchase for the Sheriff's Office, the data cloud for the Board of Assessors and the addition of a part time person in January for Community Corrections were approved by the Board. Those items are included in contingency funds but designated for those departments. Of the other two items, funding for the MPO transit study and truck study were denied and additional funding for the Airport Authority was tabled pending further discussion.

Summary:

In keeping with the direction of the Board, the Budget Committee hereby presents what we feel is a conservative budget but one that still allows for the continuation of the current levels of service with some improvements for both citizens and employees. The budget presented anticipates no adjustment to the millage rate and allows for a very small merit increase for employees. But, as I have said before, we should all continue to search for better, more efficient ways to serve the needs of our great community in the most effective manner possible.

I am tremendously grateful for the efforts of our department heads, elected and appointed officials in developing this budget and for their efforts and understanding during these lean times. Their efforts and willingness to explore new options make this process much easier. Special recognition goes out to Stephanie Black, Finance Director, and Kevin Beals, Human Resource Director, and their staff in formulating this document. They are to be commended for their diligence throughout this process. The Budget Committee and I stand ready to assist you as we begin the new year.

Sincerely,

Joseph D. Pritchard
County Manager

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Commission Goals

Each year at the Annual Planning Meeting, the Board sets the goals for the coming year which in turn sets the direction for the year. While in previous years, the Board set very broad goals that were aimed at keeping the County fiscally sound while meeting citizens' needs and demands, this year, the Board expanded on their goals and set some very specific ones. While there are more specific, they still meet the basic tenets set in previous years:

- ☞ To ensure citizens safety and quality of life (CGI);
- ☞ To educate citizens regarding their county government (CGII);
- ☞ To ensure the financial strength of the County (CGIII); and
- ☞ To provide services to all citizens in an efficient, effective and responsive manner (CGIV).

Long Term Goals:

- ☞ Establish a Plan for Broadband Capacity and Speed Improvements: Identify stakeholders in the is process, define current capabilities, develop the scope of work and possible funding mechanisms related to improving the service in accordance with local needs and in an effort to encourage community wide economic development. (CGI, CGIV)
- ☞ Inland Ports: Identify the value of Lowndes County becoming an inland port and develop a plan of action to market the concept. (CGI, CGII, CGIV)
- ☞ Adult Drug and/or Mental Health Court: Work with local court representatives to research the benefits and financial feasibility of expanding Lowndes County's court structure to include an adult drug and/or mental health court beginning with analysis of the number of local offenders that might be served and a study of how programs are administered in other communities similar in size and offender rates. (CGI, CGIII, CGIV)
- ☞ Community Water System Risk Analysis: Compile data over the next twelve months identifying age, location, capacity and customer base of each private water system in Lowndes County resulting in a financial analysis of the County's risk related to taking over individual systems and/or incorporating them into the County's existing system. (CGI, CGIII, CGIV)

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Commission Goals

- ☞ Bemiss Fire Station Facility Upgraded for Addition of EMS: Finalize plans over the next sixty days to partner with South Georgia Medical Center to design and finance facility improvement to provide for the housing of EMS at the County's fire station on Bemiss Road in order to enhance emergency medical response services. (CGI, CGIII, CGIV)
- ☞ Continue Efforts to Provide for the Support of Moody Air Force Base (MAFB): Draft a strategic plan establishing partnership guidelines for the ongoing of MAFB to include personnel support, service integration, technology enhancements and infrastructure support. (CGI, CGIII, CGIV)

Short Term Goals:

- ☞ Solid Waste Changes: Approve a plan that will provide solid waste management services to include the disposal of household waste, recyclables, bulky items and yard waste to residents in unincorporated Lowndes County in accordance with current deadlines. (CGI, CGIII, CGIV)
- ☞ Study Feasibility of County Inspections Department: Review data, within the next twelve months, related to current inspections and permitting departments to determine if Lowndes County could support this service based on revenue that would be collected from administering the service in unincorporated Lowndes County. (CGI, CGIII, CGIV)
- ☞ Referendum Allowing Voters to Determine if the Board of Assessors Should be Appointed or Continue to be Elected: Prepare the necessary documents to place this question on the next county-wide election. (CGI, CGII, CGIII, CGIV)
- ☞ Improve Lowndes County's Animal Welfare Ordinance: Instruct staff to review, research and recommend improvement to Lowndes County's current animal welfare ordinance to address current needs related to health, safety and welfare of citizens and animals for consideration no later than June 20, 2015. (CGI, CGIII, CGIV)

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Commission Goals

- ☞ Establish a Plan for Efforts Aimed at Reducing the Amount of Litter in Unincorporated Lowndes County to Include a Beautification Plan for Identified Areas: Direct the County Manager to establish a Litter and Beautification Task Force comprised of staff responsible for daily services affected by this issue. The task force should be charged with evaluating current issues and recommending options for decreasing the amount of litter in unincorporated Lowndes County over the next twelve months. In addition, the task force should identify and research funding options to improve strategic locations for beautification projects for inclusion in the current budget process. (CGI, CGII, CGIII, CGIV)

- ☞ Establish a Lowndes County Veteran’s Advisory Council: Draft and approve a resolution establishing the framework and membership for the Lowndes County Veteran’s Advisory Council, no later than June 30, 2015. (CGI, CGII, CGIV)

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How to Use This Document

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

To assist the reader, the budget document is divided into four main sections:

- ☞ Introduction: This section provides general information to familiarize the reader with Lowndes County. There is a profile of the County, information on fund structure and policies, discussion of current goals and comparative financial information.
- ☞ Financial Summary: This section provides the reader with information on the overall County budget including historical information, debt service and capital improvements.
- ☞ Specific Fund Budgets: This section breaks down each fund and department for the reader, providing them with budget information and history as well as goals, objectives and performance measures when available.
- ☞ Appendices: This section provides supplemental information to assist the reader in understanding the budget document. Included is a glossary of terms as well as detailed chart for approved positions.

The goals of this document is to present the policies and goals of the County, revenue and expenditure summaries and descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

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A History of Lowndes County

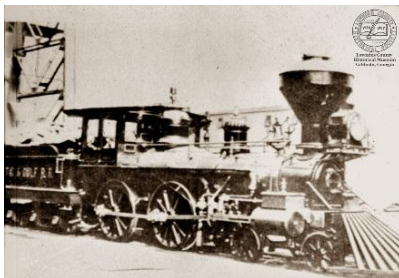
Lowndes County, located in South Central Georgia, was created on December 23, 1825. The County was named for William Jones Lowndes, a South Carolina statesman who died shortly after being nominated for Vice-President of the United States. His father, Rawlins Lowndes, was a revolutionary war leader from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



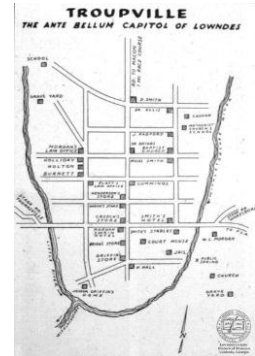
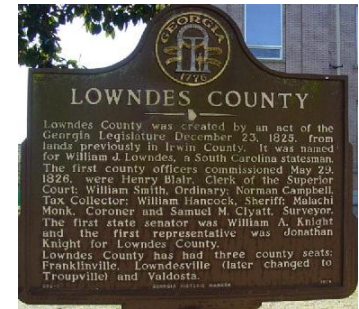
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved into the section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the potential, Sion Hall and his son Enoch came to the region and began a saw mill and eventually a store, establishing the first commercial enterprise in the County. 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 for Governor George Troupe, one of Georgia's most noted governors. Troupville grew rapidly, soon becoming a town with stores, residences, shops and churches. It soon built a courthouse.



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 their county seat along the rail line in 1859. While the name Troupville was not transferred, the citizens wanted to retain some ties to



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A History of Lowndes County



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 was incorporated. Lowndes County soon became the largest inland market of 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 operation, 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. The campus, which sits on 172 acres, has five colleges, 54 undergraduate degrees and 60 graduate degrees. Current enrollment is approximately 13,000 students.



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 course and more to appeal to residents and visitors alike.



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Community Profile

Established: December 23, 1825
 Form of Government: Commission - Manager
 County Seat: Valdosta
 Land Area: 511 Square Miles

Climate:

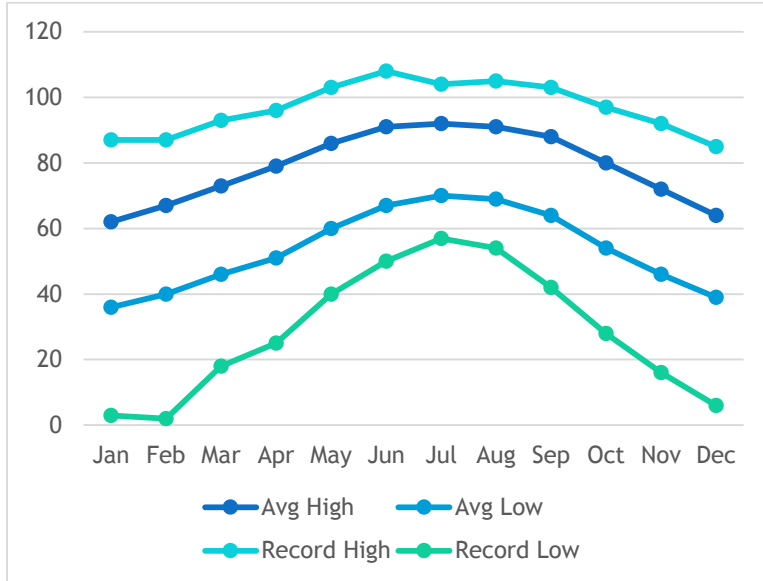


FIGURE 4 - AVERAGE TEMPERATURES

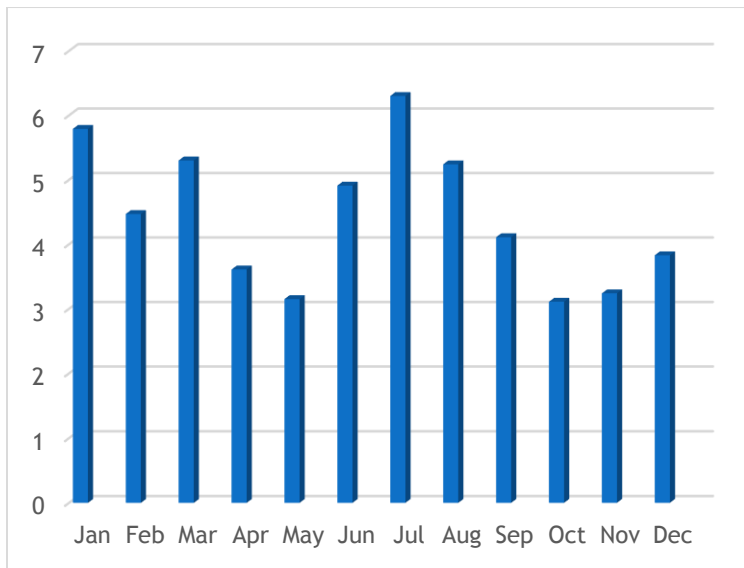


FIGURE 5 - AVERAGE RAINFALL

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Community Profile

Population:

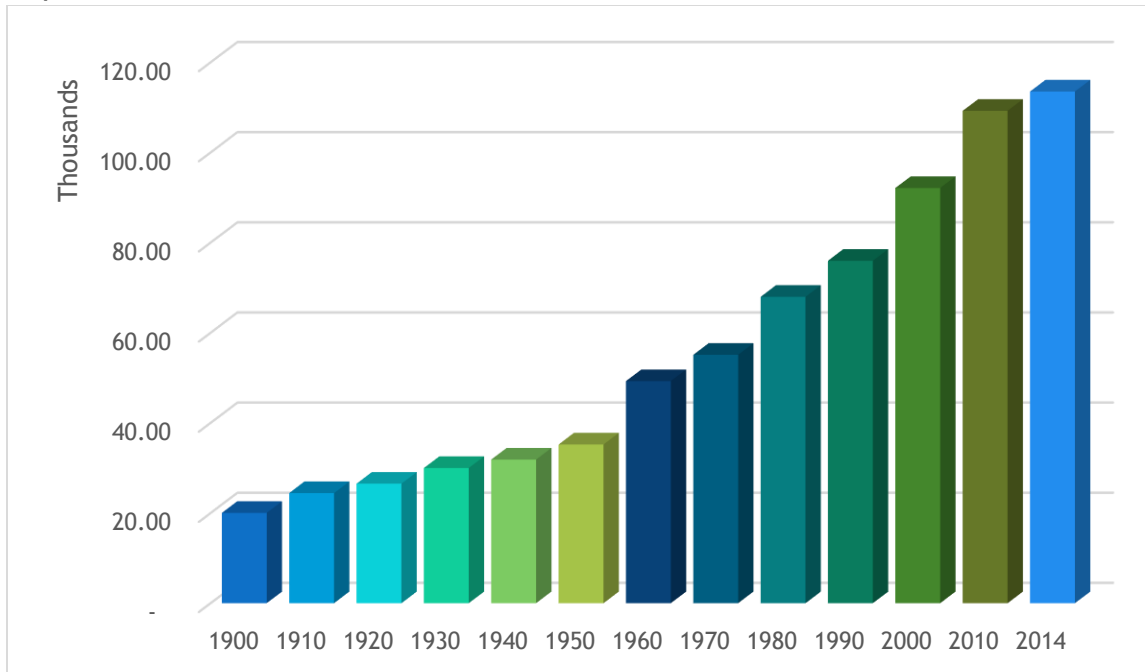


FIGURE 6 - POPULATION HISTORY FOR LOWNDES COUNTY

Population Estimates	2010	2014	% Change
Lowndes County	109,233	113,523	3.93%
State of Georgia	9,668,681	10,097,343	4.43%
United States	308,758,105	318,857,056	3.27%

Cities	2000	2010	2011	2012	2013	2014	% Change
Dasher	834	915	933	954	944	959	1.59%
Hahira	1,626	2,752	2,774	2,845	2,830	2,861	1.10%
Lake Park	549	734	741	750	734	734	0.00%
Remerton	847	1,130	1,138	1,154	1,134	1,130	(0.35)%
Valdosta	44,259	55,022	56,111	57,706	56,481	56,595	0.20%

Age and Gender	Lowndes	Georgia	US
Percentage of Population Over 65	10.6%	12.0%	14.1%
Percentage of Population Under 18	24.9%	24.9%	23.3%
Percentage of Population Under 5	7.5%	6.7%	6.3%
Percentage of Population that is Female	50.9%	51.1%	50.8%

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Community Profile

Population:

Race	Lowndes	Georgia	US
White	59.0%	62.5%	77.7%
Black or African American	36.8%	31.4%	13.2%
American Indian or Alaskan Native	0.5%	0.5%	1.2%
Asian	1.6%	3.7%	5.3%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Two or More Races	2.0%	1.9%	2.4%
Hispanic or Latino	5.4%	9.2%	17.1%

Education	Lowndes	Georgia	US
High School Graduate or Higher	84.0%	84.7%	86.0%
Bachelor's Degree or Higher	23.1%	28.0%	28.8%

Economic Statistics:

	Lowndes	Georgia	US
Housing Units	45,217	4,109,896	132,802,859
Homeownership Rate	53.9%	65.1%	64.9%
Median Value of Housing Units	\$133,700	\$151,300	\$176,700
Households	39,722	3,518,097	115,610,216
Persons per Household	2.70	2.71	2.63
Per Capita Income	\$18,897	\$25,182	\$28,155
Median Household Income	\$37,365	\$49,179	\$53,046
Persons Below Poverty Level	24.3%	18.2%	15.4%

Crime:

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Murder	5	10	2	1	2	9	3	6	4	3
Rape	50	44	35	49	40	39	24	35	44	15
Robbery	124	126	119	132	144	99	91	113	97	46
Assault	237	233	226	212	211	149	198	192	214	107
Burglary	807	942	989	958	863	861	1,191	1,087	901	613
Larceny	3,675	3,788	3,279	3,012	2,705	2,478	2,533	2,409	2,339	1,752
Vehicle Theft	245	269	200	218	213	151	187	137	111	106

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Community Profile

Unemployment:

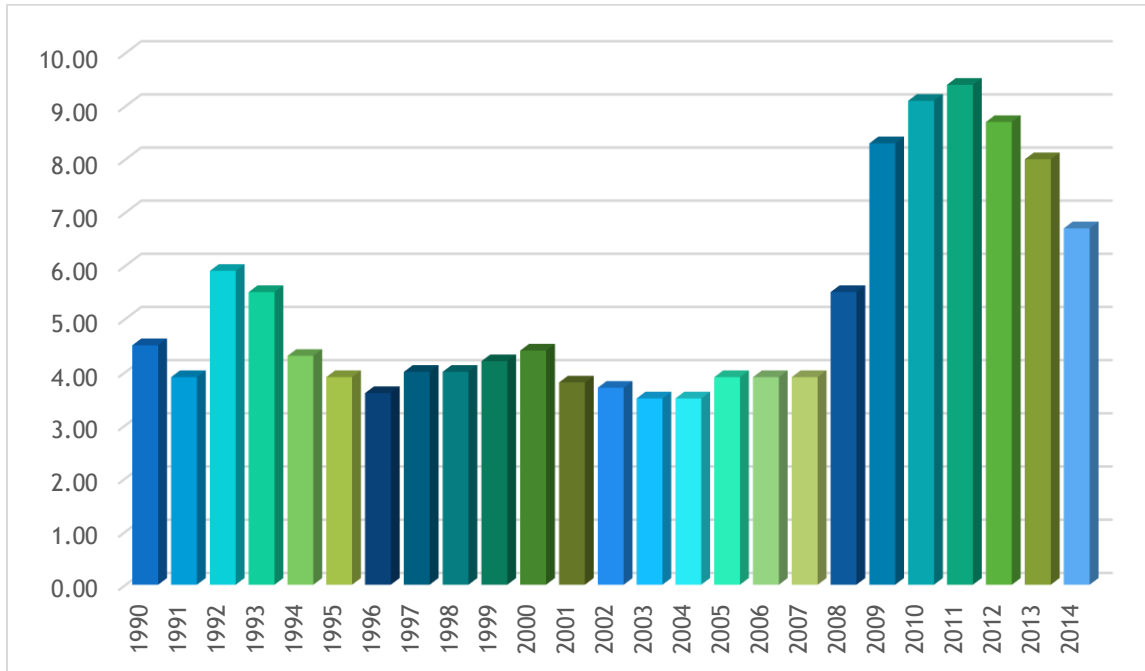


FIGURE 7 - UNEMPLOYMENT HISTORY

Taxation Statistics:

Valuations, (\$1,000)	Assessed Value	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
2004	1,960,175	4,900,438	8.45	9.01
2005	2,015,862	5,039,655	8.86	8.86
2006	2,262,663	5,656,658	8.86	8.86
2007	2,390,770	5,976,925	8.86	8.86
2008	2,623,345	6,558,363	8.76	8.76
2009	2,756,750	6,891,875	7.31	7.31
2010	2,830,735	7,076,838	7.31	7.31
2011	2,797,639	6,994,098	7.31	7.31
2012	2,802,131	7,005,328	7.31	7.31
2013	2,867,507	7,168,768	7.31	7.31
2014	2,898,244	7,245,609	8.31	8.31

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Community Profile

Principle Taxpayers:

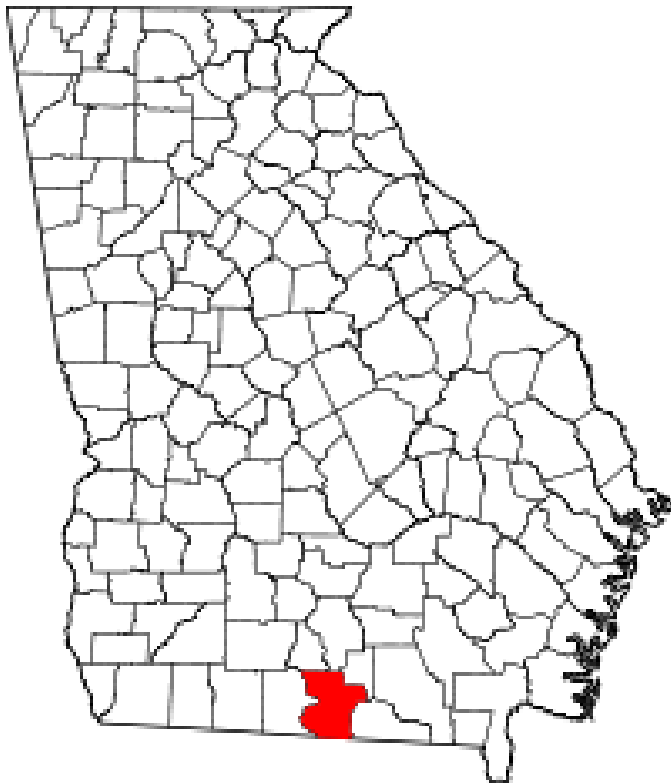
Taxpayer	Taxable Assessed Value	% of Total Valuation	2005 Rank
Packaging Corporation of America	60,046,156	2.21%	2
Archer Daniels Midland	37,971,989	1.31%	1
Georgia Power Company	37,901,865	1.31%	4
Lowe's Distribution Center	31,341,540	1.08%	6
J.M. Smith Corporation	25,092,061	0.87%	-
Durocky Road LLC	19,297,478	0.67%	-
Colquitt EMC	16,403,302	0.57%	8
Marelda Valdosta Mall LLC	12,496,410	0.43%	-
Norfolk Southern Corporation	10,070,023	0.35%	-
Saft America Inc.	10,043,722	0.35%	9
All Others	2,633,579,029	90.87%	

Principle Employers:

Taxpayer	Employees	% of County Total	2005 Rank
Moody Air Force Base	6,066	12.47%	1
Valdosta State University	3,026	6.22%	3
South Georgia Medical Center	2,800	5.75%	2
Lowndes County School System	1,425	2.93%	4
Valdosta City School System	1,200	2.47%	5
Lowe's Distribution Center	750	1.54%	7
Fresh Beginnings	726	1.49%	-
Wild Adventures	700	1.44%	-
Walmart Supercenters	680	1.40%	-
Lowndes County	585	1.20%	9
All Others	30,704	63.10%	

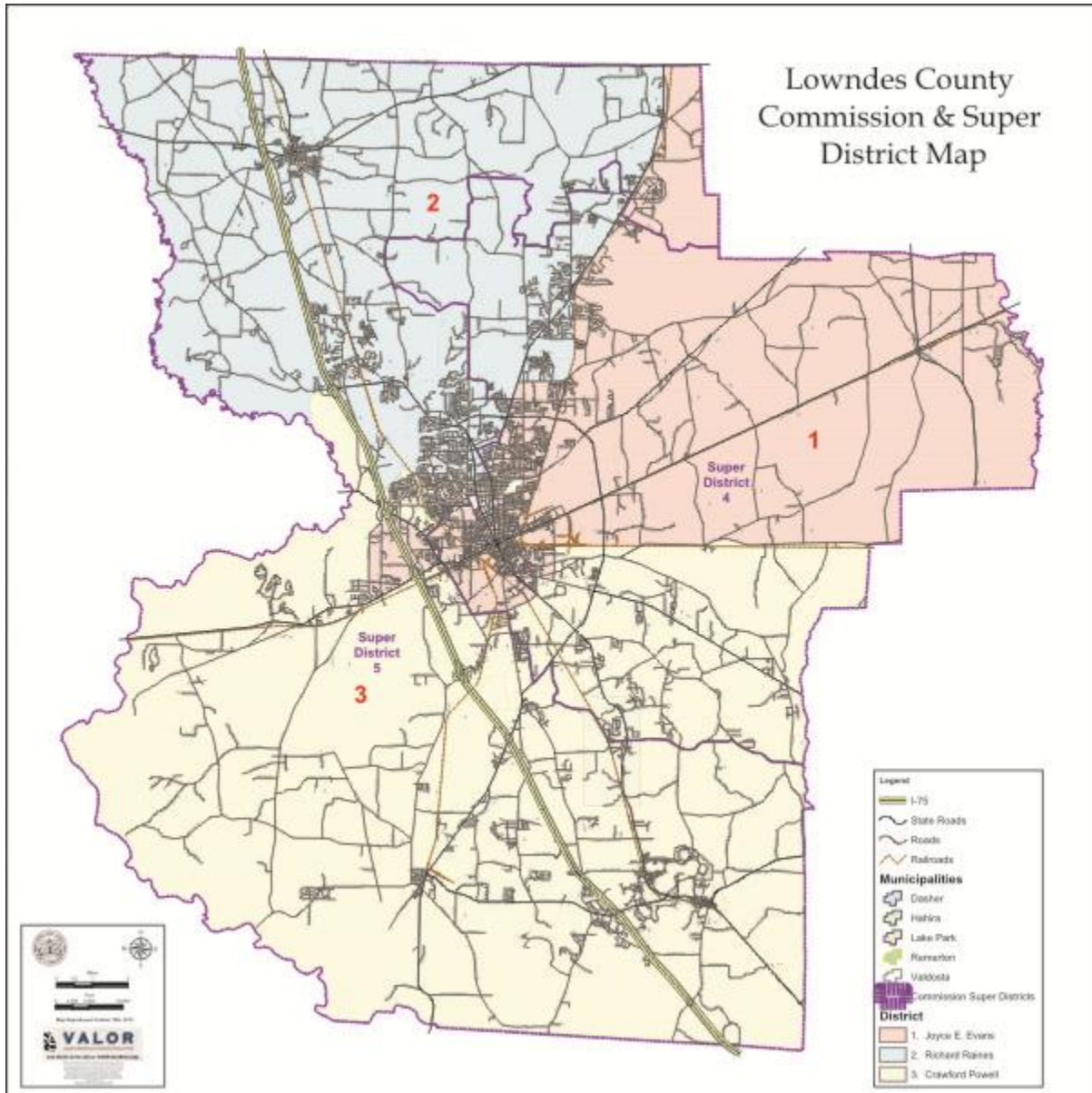
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County Maps



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County Maps



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The Budget Process

The annual budget process for the County actually begins in early spring with the Annual Planning Meeting. At this meeting, the Board determines the direction and goals of the County for the coming year. The formal budget process then begins in late fall. A budget calendar is developed outlining projected dates for milestones in the process and is presented for approval by the Board.

The Finance Department prepares budget packages for each division, department or agency receiving funding showing historical and year to date information and providing instructions for submitting the budget. Requested personnel and computer equipment are due prior to the due date to allow Human Resources and Information Technology Services (ITS) to compute the costs of those requests. Budget packages request that all divisions provide goals, objectives and performance measures and give guidance.

Once the budget packages are received and entered into the budget system, revenue projections and any additional expenditures are calculated and entered. The Budget Committee, made up of the County Manager, Finance Director and any additional employees determined annually, meet with departments to discuss their request while elected officials and outside agencies are given an opportunity to present their budgets to the Board.

Using the data gathered during the process, the Committee then begins to make adjustments to develop a proposed budget. It is the objective of the Budget Committee to present the Board with a balanced budget, meaning budgeted revenues and fund balance exceeds budgeted expenditures.

Commissioner work sessions are then scheduled where the Budget Committee reviews the entire budget with the Board. Once any changes recommended by the Board are entered, public hearings are schedule and advertisements are placed. A copy of the proposed budget is also available for citizen review in the Office of the County Clerk.

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The Budget Calendar

Milestone	Note	Due Date
Manager's Budget Letter and Package		December 5, 2014
Preliminary Budget Meeting (How to Prepare a Budget Package)		December 11, 2014
Requests for Personnel	Due to HR	January 23, 2015
Requests for Computer Equipment	Due to ITS	January 23, 2015
Annual Planning Meeting		February 5-6, 2015
Packages Due to Finance		February 6, 2015
Packages Due to County Manager		February 20, 2015
Meetings with Elected Officials and Outside Agencies	Board of Commissioners	February 18-22, 2015
Meetings with Departments	Budget Committee	February, 2015
Manager Recommendations Finalized		April 24, 2015
Commission Work Sessions		May 18-22, 2015
Advertisements and Public Hearings		
	Advertisement	June 9, 2015
	Public Hearing	June 16, 2015
	Advertisement	June 16, 2015
Budget Adoption		June 23, 2015

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Budgeting and Accounting Controls

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Encumbrances are recorded to prevent expenditures from exceeding budgeted amounts. The County's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for proprietary 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. It should also be noted that the Board of Commissioners is fiscally responsible for a number of organizational units that it does not have direct control over. These constitutional officers, elected officials, board and mandates have a great deal of discretion over their operations and their budgets.

The level of budget control, the level at which the expenditures cannot legally exceed the approved budget, is maintained at the department level. 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, etc.) Individual line items can be overspent as long as the "group" they belong to does not go over budget. Groups are made up of accounts within a department's budget that the department head has some discretion over. Items such as personnel, debt service, utilities and fleet rental are not included in groups. Line items for personnel cannot be moved without 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 approval of the annual budget adopted by the Board of Commissioners. The annual budget includes the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds and Internal Service Funds.

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Fund Structure and Basis of Accounting

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

Fund	Description	Basis of Accounting
General (Major) Fund	The General Fund is the principle operating fund of the County government. Most of the operating expenditures of the County should be accounted for under the General Fund unless there is a compelling reason for them to be reported in another fund type.	Modified Accrual
Special Revenue Funds	<i>Special Revenue Funds are used to account for specific revenues that are legally limited in their usage. The County's special revenue funds are described below.</i>	Modified Accrual
Commissary	This fund is used to account for the personal items purchased for the benefits of inmates at the Lowndes County Jail. All proceeds are returned to the fund and are to be used for items to benefit inmates.	Modified Accrual
Drug Seizures	This fund is used to account for funds received by the Sheriff related to drug interdiction. The funds are required to be used by the Sheriff's Office for programs that help reduce the use of drugs and to educate the public on drug resistance.	Modified Accrual
Law Library	This fund is used to account for the monies received and used for the Law Library which is managed by the courts.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
Accommodation Tax (Hotel/Motel)	This fund is used to account for the collection of an accommodation excise tax, also referred to as a hotel/motel or “bed” tax. By statute, a percentage of the collections must be used for tourism. The remaining portion helps fund the County’s share of the Airport Authority.	Modified Accrual
Intergovernmental Grants	This fund accounts for the majority of grants received by the County. Exceptions are generally for CDBG funds or others that qualify as capital projects. Also included in this fund is the payroll for Alternative Dispute Resolution (ADR) which is reimbursed in full to the County monthly.	Modified Accrual
Jail Operations	The Jail Fund accounts for monies received from add-on fines that are set aside for staffing, maintenance and operation of the County Jail. All expenditure of this fund relate to the jail.	Modified Accrual
Drug Abuse Treatment	This fund accounts for monies received through fines that are set aside for drug abuse treatment programs. The program, operated by Lowndes Drug Action Council (LODAC), was accounted for as a County department prior to 2011.	Modified Accrual
Emergency Communications	This fund accounts for all activities related to emergency communications. Included are the 911 Center, radio communications at the Public Safety Radio System, the county’s 800MHz radio system. The fund is primarily supported through user charges for users of landline and wireless telephones, users of the radio system and general fund support.	Modified Accrual
Victim/Witness	This fund is used to account for monies received from add-on fines for victim programs. The funds are appropriated to the District Attorney who allocates a portion to the Solicitor General.	Modified Accrual
Special Services (Major)	This fund was created with the settlement of the service delivery strategy agreement. Revenues are derived from unincorporated only sources and all expenditures are for the benefit of the unincorporated area.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund		Description	Basis of Accounting
Capital Funds	Project	<i>Capital Project Funds are used to account for specific revenues that are limited to specific capital projects. The County uses capital project funds to account for its Special Purposes Local Option Sales Tax. A description of the County's capital project funds follows.</i>	Modified Accrual
CDBG	CHIP Grant	This fund accounts for the County's CHIP program which assists with low-income housing through down payment assistance and rehabilitation. This fund appears for historical purposes only.	Modified Accrual
SPLOST	IV	This fund accounts for the County's fourth Special Purpose Local Option Sales Tax. It appears for historical purposes only.	Modified Accrual
Judicial/ Administration and Jail Construction		This fund accounts for the funds received from a bond issuance tied to SPLOST that was used to construct a portion of the Judicial/Administrative Complex and some of the Jail Construction.	Modified Accrual
SPLOST	V	This fund accounts for the County's fifth Special Purpose Local Option Sales Tax. Projects are nearly complete for this SPLOST.	Modified Accrual
SPLOST	VI (Major)	This fund accounts for the County's sixth Special Purpose Local Option Sales Tax. Unlike previous SPLOSTs, the County remits the proceeds monthly to the various municipalities rather than holding them until spent. This SPLOST ended collections in 2013.	Modified Accrual
SPLOST	VII (Major)	This fund accounts for the County's current Special Purpose Local Option Sales Tax. Collections began in 2014 and will run for six years.	Modified Accrual
Public Roads - LMIG		This fund accounts for funding received through the Department of Transportation for LMIG and SAP projects. These funds were previously accounted for as a grant.	Modified Accrual
CDBG	The Haven Construction	This fund accounts for the Community Development Block Grant funds that were granted for construction of a new facility for The Haven, a battered women's shelter. This project was completed in 2013 and appears for historical purposes.	Modified Accrual
CDBG	Second Harvest Construction	This fund accounts for the Community Development Block Grant funds that were granted to the Second Harvest Food Bank for an expansion. This project is in progress.	Modified Accrual

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Fund Structure and Basis of Accounting

Fund	Description	Basis of Accounting
<i>Enterprise Funds</i>	<i>Enterprise Funds are used primarily to account for “business-like” funds that are financed through user charges. Following is a description of the Enterprise Funds used by Lowndes County.</i>	<i>Accrual</i>
Water & Sewer (Major)	This fund accounts for the revenues and expenses of the County’s utility system which provides water and sewer to customers. Revenues come primarily from user charges and are expensed for administration and operations of the department.	Accrual
Landfill	This fund accounts for the activities related to landfill services. Revenues are received in the form of host fees from a private landfill located within the County. Expenditures are for post-closure care of the County’s closed landfill and an appropriation to Keep Lowndes Valdosta Beautiful.	Accrual
Tax Lighting Districts	This fund accounts for special tax lighting districts located within unincorporated Lowndes County. Districts are created through covenant or petition. Property owners pay an annual assessment and the County pays the monthly utility payments.	Accrual
Sanitation	This fund accounted for the County’s solid waste management program. During 2013, the County entered into a franchise agreement to collect solid waste. This fund appears for historical purposes only.	Accrual
<i>Internal Service Funds</i>	<i>Like Enterprise Funds, Internal Service Funds account for “business-like” activities but for internal customers. Following is a description for the County’s Internal Service Funds.</i>	<i>Accrual</i>
Equipment Maintenance	This fund accounts for maintenance of all vehicles and equipment. Previously, the Fleet Manager would reimburse the Equipment Maintenance Fund for costs, however, for 2016 those funds were combined.	Accrual
Health Insurance	This fund accounts for the County’s self-insured health plan.	Accrual
Fleet Manager	This fund was combined with the Equipment Maintenance Fund and appears for historical purposes only.	Accrual
Workers Compensation	This fund accounts for the County’s workers compensation plan which is administered by ACCG.	Accrual

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Functional Units

General Fund	Special Revenue	Capital Projects
Animal Control	Commissary:	CDBG CHIP Grant
Board of Assessors	Sheriff - Commissary	
Board of Commissioners		
Board of Elections		
Board of Equalization		
Circuit Public Defender	Drug Seizures:	SPLOST V
Community Corrections	Sheriff - Drug Seizures	
Coroner		
County Attorney	Law Library:	Judicial/Administration & Jail Construction
County Clerk	Law Library	
County Engineer	Accommodation Tax:	SPLOST VI
County Manager	Tourism Authority	
Development Authority	Airport Authority	
District Attorney	Intergovernmental Grants	SPLOST VII
District Court Administrator	Jail Operations:	Public Roads - LMIG
Emergency Management	Sheriff - Jail	
Emergency Medical Services	Drug Abuse Treatment:	CDBG The Haven Construction
Extension Service	LODAC	
Facilities Maintenance	Emergency Communications:	CDBG Second Harvest Construction
Family Services	Facilities - 911	
Finance	911 Operations	
General Facilities	Radio Communications	
Human Resources	Public Safety Radio System	
Information Technology	Transfers Out	
Juvenile Court	Victim/Witness:	
Library	District Attorney	
Magistrate Court	Solicitor - Victim/Witness	
Mental Health		
NPDES- Stormwater	Special Services:	
Parks and Recreation Authority	Facilities - Fire	
Probate Court	Contingency	
Probation	SGRC Dues	
Public Health	Fire	
Public Works	Mosquito Control	
Road Construction	County Planner	
Road Maintenance	Planning Commission/MPO	
Sheriff	VALOR/GIS	
Solicitor General	Zoning	
State Court	Transfers Out	
Street Lighting		
Superior Court		
Tax Commissioner		
Transfers Out		

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Functional Units

Enterprise Funds	Internal Service
Water & Sewer: Facilities - Water & Sewer SPLOST Projects Water & Sewer Operations Transfers Out	Equipment Maintenance: Shop Maintenance Fueling Center
Landfill: Landfill Transfers Out	Health Insurance
Tax Lighting Districts	Fleet Manager
	Workers Compensation

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Accounting and Auditing Policy

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

The County shall establish and maintain 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 schedules. 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 an audit or may appoint a county auditor for a period of three to five years. In issuing a request for proposal, the County shall request the proposal for qualifications and the 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 of the 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 controls.

(Adopted Nov. 2008, LCBOC)

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

Annual budgets shall be adopted for the General Fund, special revenue funds, enterprise funds and internal 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 the basis of Generally Accepted Accounting Principles (GAAP) except for the recognition of outstanding encumbrances. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred and the liability will be liquidated with current resources. All outstanding

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Budget and Equity Policy

encumbrances are charged as expenditures to the budget appropriation in the year initially encumbered.

All unencumbered appropriations lapse at year end. However, the appropriation authority for major capital projects and capital assets carries forward automatically to the subsequent year. When these encumbrances become expenditures, they are charged to the subsequent year's revised budget. All other encumbered appropriations lapse at year end and any of these orders that they 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 shall be approximately 1.5% of the operating budget or \$500,000, whichever is less.

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

(Adopted Nov. 2008, LCBOC)

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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 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 a capital asset. 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 when prioritizing projects:

- ☞ Is the project mandatory?
- ☞ Does the project improve efficiency?
- ☞ Does the project provide a new service?
- ☞ What is the extent of the project's usage?
- ☞ What is the project's expected useful life?
- ☞ What is the effect on operations and maintenance cost 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 5% of the annual general fund budget towards the addition and replacement of capital assets.

(Adopted Nov. 2008, LCBOC)

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Investment Policy

Per § 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 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 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.

Type of Investments and Requirement: The County shall be authorized to make investment in the following types of securities pursuant to Georgia Code § 36-83-4:

- ☞ Obligations of this or other states;
- ☞ Obligations issued by the United States government;
- ☞ Obligations fully insured or guaranteed by the United State government or a United States government agency;

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Investment Policy

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

Collateralization will be required on certificates of deposit and repurchase and reverse repurchase agreements at 110% of market value of principal and accrued interest. Collateral is limited to obligations issued by the United States government and obligations fully insured or guaranteed by the United States government or an agency of the United States governments 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 operations needs of the County.

Institution and Broker/Dealer Requirements: Investments 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 and to exercise due diligence in managing the investments of the County.

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Investment Policy

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 issue by instrumentalities of Government Sponsored Corporations - 75%
- ☞ Repurchase Agreements - 25%
- ☞ Prime Bankers Acceptances - 10%
- ☞ Obligations of other political subdivisions of the State of Georgia - 25%

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

- ☞ List of individual securities held at the end of the 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;
- ☞ Percent of total portfolio represented by each type of investment.

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

(Adopted Dec. 2008, LCBOC)

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Debt Management Policy

In order to meet capital improvement projects, 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 this policy and a commitment to full and timely repayment insure 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 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 enhancement 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 Comprehensive Annual Financial Report and will meet the standards set by state and national regulatory bodies. The County will systematically plan for capital improvements to coordinate financial plans.

Responsibility: It shall be the responsibility of the Finance Director to develop financing recommendations. These recommendations should be based on time, carrying costs, 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 refinancing 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 the solicitation and selection of Bond Counsel, Underwriters, Financial Advisors, Paying Agents and any other service provider deemed necessary.

Bond Counsel may be used to provide an opinion as to the 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

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Debt Management Policy

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 the 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 prescribed state statutes and to maintain its own 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 improvement. The Finance Department shall be responsible for developing procedures for use of debt instruments as well as repayment terms and amortization schedules prior to the issuance of any debt. Following is a brief overview of the limits for specific debt issues.

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

Short-term lease purchase obligations used to purchase equipment and furnishings with useful lives of ten years or less should not exceed 0.125% 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 fulfil the capital needs of 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 law.

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Debt Management Policy

Structure and Term: As with any financing plan, the duration of any debt issue should never exceed the economic life of the improvement that is being financed. Whenever possible, the duration should be shorter than the economic life. The County shall strive to pay 20% of the 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 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 ratings, general financial conditions 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 agreement 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 letters of credit or may issue Tax Anticipate 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 tax 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.

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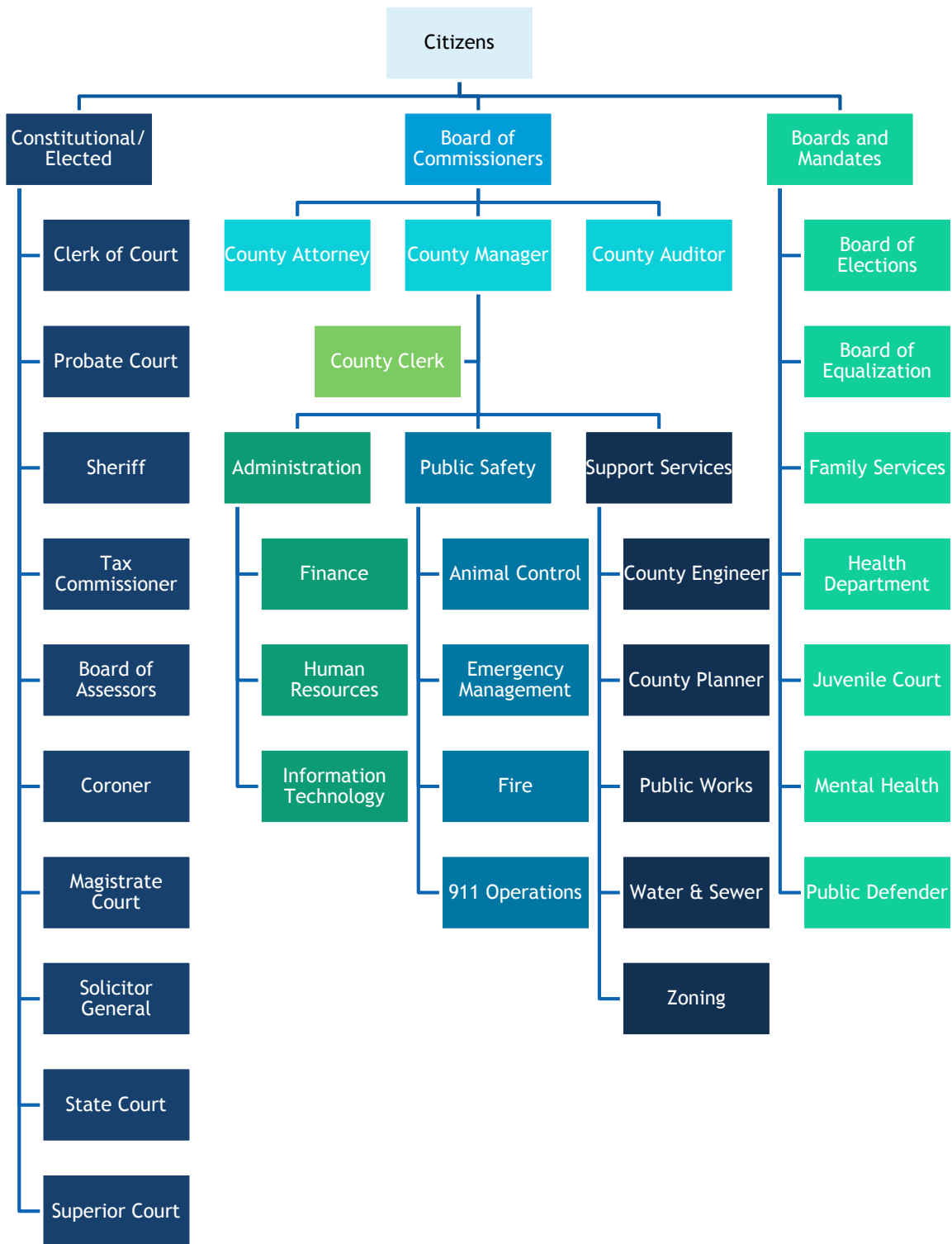
Debt Management Policy

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 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.

(Adopted Nov. 2008, LCBOC)

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Organizational Structure



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Personnel Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
911 Operations	38	38	36	38	38	41	38	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Control (1)	11	11	12	13	14	14	14	7.69%
Board of Assessors	23	24	24	24	24	25	24	0.00%
Board of Commissioners	4	6	6	6	6	6	6	0.00%
Board of Elections	14	13	10	10	10	10	10	0.00%
Clerk of Court	19	19	22	22	22	23	22	0.00%
Community Corrections (2)	1	1	1	1	1	2	1	0.00%
Coroner	2	2	2	2	2	2	2	0.00%
County Clerk (3)	3	3	5	4	4	4	3	(25.00)%
County Engineer	7	7	6	6	6	7	6	0.00%
County Manager	3	3	2	2	2	2	2	0.00%
County Planner	2	2	2	2	2	3	2	0.00%
Emergency Management	1	1	1	1	1	1	1	0.00%
Finance	6	6	7	8	8	8	8	0.00%
Fire	19	20	20	20	20	26	20	0.00%
Human Resources	4	4	4	4	4	4	4	0.00%
Information Technology	7	7	7	7	7	10	7	0.00%
Juvenile Court	2	2	2	2	2	2	2	0.00%
Magistrate Court	11	11	11	11	11	11	11	0.00%
Probate Court	5	6	6	6	6	6	6	0.00%
Public Works (4)	98	90	89	90	89	90	89	(1.11)%
Sheriff	243	243	240	240	240	253	240	0.00%
Solicitor General (5)	8	8	9	9	9	11	9	0.00%
State Court	4	4	4	5	5	7	5	0.00%
Superior Court	15	15	15	17	17	17	17	0.00%
Tax Commissioner	21	21	21	21	21	22	21	0.00%
Water & Sewer	19	19	19	19	19	24	19	0.00%
Zoning	3	3	3	3	3	3	3	0.00%
Total Positions	595	591	588	595	595	636	594	(0.17)%

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Personnel Summary

- (1) Animal Control - One full time Shelter Attendant was converted into two Part Time Kennel Helper positions during 2015.
- (2) Community Corrections - During the final budgeting meeting, the Board elected to add one part time position which will begin in January.
- (3) County Clerk - One Administrative Clerk/Information Services is eliminated during 2016.
- (4) Public works - One full time Heavy Equipment Operator was eliminated during 2015.
- (5) Solicitor General - Due to declining revenues, the part time Administrative Secretary was being eliminated; however, the District Attorney agreed to allocate additional funds to keep the position.

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Financial Summary

	Governmental Activities			Business-Type Activities	
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service
Revenue:					
Taxes	44,870,500	3,975,000	21,000,000	-	-
Licenses & Permits	5,000	110,000	-	-	-
Intergovernmental	277,038	1,300,545	-	-	-
Charges for Service	3,706,000	2,195,000	-	4,985,000	6,124,683
Fines & Forfeitures	1,485,000	1,610,750	-	-	-
Investment Income	20,000	-	12,500	-	-
Miscellaneous	10,000	401,600	-	510,000	2,751,945
	50,373,538	9,592,895	21,012,500	5,495,000	8,876,628
Expenditure/Expense:					
General Government	12,285,778	764,505	-	-	5,843,279
Judicial	5,793,331	444,185	-	-	-
Public Safety	19,284,550	7,183,242	-	-	-
Public Works	4,776,198	112,188	24,500,000	4,556,899	2,909,114
Health & Welfare	708,140	170,000	-	-	-
Culture & Recreation	4,702,500	-	-	-	-
Housing & Development	3,002,000	1,183,744	-	-	-
	50,552,497	9,857,864	24,500,000	4,556,899	8,752,393
Excess of Revenues Over Expenditures/ Expenses	(178,959)	(264,969)	(3,487,500)	938,101	124,235
Non-Operating:					
Water & Sewer	-	-	-	(152,900)	-
Landfill	-	-	-	370,000	-
Fleet Manager	-	-	-	-	-
Operating Transfers:					
Transfers In	1,085,000	1,034,501	-	-	-
Transfers Out	(906,041)	(613,460)	-	(600,000)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	156,072	(3,487,500)	555,201	124,235

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Financial Summary

	FY 2016 Budget	FY 2015 Budget	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
Revenue:					
Taxes	69,845,500	69,142,661	66,366,587	66,035,682	66,456,937
Licenses & Permits	115,000	105,500	115,807	99,340	129,399
Intergovernmental	1,577,583	1,675,985	2,757,802	3,781,219	3,549,366
Charges for Service	17,010,683	17,169,953	18,019,889	16,752,369	17,043,954
Fines & Forfeitures	3,095,750	3,445,500	3,057,472	3,226,521	3,308,219
Investment Income	32,500	27,500	48,210	30,735	14,153
Miscellaneous	3,673,545	4,187,762	3,838,244	4,028,106	4,505,879
	95,350,561	95,754,861	94,204,010	93,953,972	95,007,906
Expenditure/Expense:					
General Government	18,720,062	18,342,664	18,165,166	16,410,566	15,976,716
Judicial	6,237,516	5,947,441	6,060,279	5,664,225	5,506,396
Public Safety	26,641,292	26,351,367	26,756,428	25,698,728	26,650,054
Public Works	36,854,399	50,329,645	36,660,185	34,609,263	35,640,066
Health & Welfare	878,140	927,784	870,328	859,923	946,126
Culture & Recreation	4,702,500	4,742,500	4,681,078	4,577,105	4,518,597
Housing & Development	4,185,744	4,030,046	3,977,905	3,912,626	3,881,944
	98,219,653	110,671,447	97,171,370	91,732,435	93,119,900
Excess of Revenues Over Expenditures/ Expenses	(2,869,092)	(14,916,586)	(2,967,360)	2,221,537	1,888,007
Non-Operating:					
Water & Sewer	(152,900)	(207,113)	(241,263)	(469,313)	(339,908)
Landfill	370,000	400,000	361,086	435,721	411,070
Fleet Manager	-	-	(2,740)	(3,405)	(7,182)
Operating Transfers:					
Transfers In	2,119,501	1,896,701	1,968,506	2,142,550	3,387,589
Transfers Out	(2,119,501)	(1,896,701)	(1,968,506)	(2,142,550)	(3,387,589)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(2,651,992)	(14,732,699)	(2,850,278)	2,184,539	1,951,986

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Fund:				
Taxes	40,864,267	41,055,684	41,888,302	44,469,661
Licenses & Permits	8,119	1,776	4,229	5,000
Intergovernmental	235,346	258,284	466,359	430,020
Charges for Service	4,188,947	3,747,909	3,582,276	3,411,000
Fines & Forfeitures	1,901,130	1,793,077	1,757,452	1,750,000
Investment Income	2,473	8,126	16,522	15,000
Miscellaneous	211,968	78,530	81,747	14,500
Transfers In	1,463,635	714,000	889,000	916,000
Total General Fund	48,875,885	47,657,385	48,685,886	51,011,181
Commissary Fund:				
Charges for Service	352,308	296,506	214,161	325,000
Fines & Forfeitures	1,627	1,405	2,423	1,500
Miscellaneous	397,586	374,138	495,079	300,000
Total Commissary	751,521	672,049	711,664	626,500
Drug Seizure Fund:				
Fines & Forfeitures	525,142	669,269	586,902	1,000,000
Investment Income	5,451	2,149	1,694	-
Total Drug Seizures	530,593	678,418	588,596	1,000,000
Law Library Fund:				
Charges for Service	63,950	43,635	44,544	100,000
Investment Income	388	4,018	13,040	-
Total Law Library	64,338	47,653	57,584	100,000
Accommodation Tax Fund:				
Taxes	273,668	272,613	281,051	263,000
Transfers In	142,683	397,613	449,288	398,660
Total Accommodation Tax	416,350	397,613	449,288	398,660
Intergovernmental Grant Fund:				
Intergovernmental	2,163,826	1,542,752	624,093	544,060
Total Intergovernmental Grants	2,163,826	1,542,752	624,093	544,060
Jail Operations Fund:				
Intergovernmental	30,155	-	-	-
Fines & Forfeitures	508,109	460,585	424,355	410,000
Total Jail Operations	538,264	460,585	424,355	410,000

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Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
General Fund:				
Taxes	38,801,546	44,827,500	44,870,500	0.90%
Licenses & Permits	9,420	5,000	5,000	0.00%
Intergovernmental	364,879	255,038	277,038	(35.58)%
Charges for Service	3,712,083	3,601,650	3,706,000	8.65%
Fines & Forfeitures	1,650,856	1,575,000	1,485,000	(15.14)%
Investment Income	21,576	15,000	20,000	33.33%
Miscellaneous	117,982	9,500	10,000	(31.03)%
Transfers In	916,000	916,000	1,085,000	18.45%
Total General Fund	45,594,342	51,204,688	51,458,538	0.88%
Commissary Fund:				
Charges for Service	330,712	325,000	325,000	0.00%
Fines & Forfeitures	532	-	-	(100.00)%
Miscellaneous	442,774	375,000	375,000	25.00%
Total Commissary	774,018	700,000	700,000	11.73%
Drug Seizure Fund:				
Fines & Forfeitures	-	1,000,000	1,000,000	0.00%
Investment Income	-	-	-	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Charges for Service	-	100,000	100,000	0.00%
Investment Income	-	-	-	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Taxes	312,711	275,000	385,000	46.39%
Transfers In	101,745	233,656	128,460	(5.31)%
Total Accommodation Tax	414,456	508,565	513,460	28.80%
Intergovernmental Grant Fund:				
Intergovernmental	644,724	560,476	550,000	1.09%
Total Intergovernmental Grants	644,724	560,476	550,000	1.09%
Jail Operations Fund:				
Intergovernmental	-	-	-	0.00%
Fines & Forfeitures	397,365	370,500	370,500	(9.63)%
Total Jail Operations	397,365	370,500	370,500	0.00%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Drug Abuse Treatment Fund:				
Intergovernmental	-	-	49,897	-
Fines & Forfeitures	211,186	173,485	168,455	160,000
Transfers In	245,000	-	-	-
Total Drug Abuse Treatment	456,186	173,485	218,352	160,000
Emergency Communications:				
Intergovernmental	516,143	580,976	583,083	591,905
Charges for Service	1,753,207	1,614,949	1,776,871	1,750,000
Investment Income	19	-	-	-
Miscellaneous	22,784	27,833	26,189	26,200
Transfers In	1,042,771	879,027	829,879	845,041
Total Emergency Comm.	3,334,923	3,102,786	3,216,023	3,213,146
Victim/Witness Fund:				
Intergovernmental	109,732	116,640	102,317	110,000
Fines & Forfeitures	161,024	128,699	117,887	124,000
Total Victim/Witness	270,757	245,339	220,203	234,000
Special Services Fund:				
Taxes	3,288,585	3,347,460	3,513,315	3,410,000
Licenses & Permits	121,280	97,565	111,578	100,500
Charges for Service	27,213	26,360	40,615	37,000
Investment Income	38	49	34	-
Miscellaneous	495	-	4,267	-
Total Special Services	3,437,610	3,471,434	3,669,809	3,547,500
CDBG CHIP Grant Fund:				
Intergovernmental	52,410	-	-	-
Total CDBG CHIP Grant	52,410	-	-	-
SPLOST IV Fund:				
Investment Income	4	-	-	-
Total SPLOST IV	4	-	-	-
SPLOST V Fund:				
Intergovernmental	142,885	-	-	-
Investment Income	1,867	3,281	3,522	2,500
Total SPLOST V	144,752	3,281	3,522	2,500

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Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Drug Abuse Treatment Fund:				
Intergovernmental	41,273	41,250	41,250	100.00%
Fines & Forfeitures	173,357	135,000	135,000	(15.63)%
Transfers In	-	-	-	0.00%
Total Drug Abuse Treatment	214,631	176,250	176,250	10.16%
Emergency Communications:				
Intergovernmental	594,617	640,056	625,795	5.73%
Charges for Service	1,716,454	1,730,000	1,730,000	(1.14)%
Investment Income	-	-	-	0.00%
Miscellaneous	24,367	26,600	26,600	1.53%
Transfers In	633,781	1,097,377	906,041	7.22%
Total Emergency Comm.	2,969,219	3,494,033	3,288,436	2.34%
Victim/Witness Fund:				
Intergovernmental	103,475	83,500	83,500	(24.09)%
Fines & Forfeitures	116,925	105,250	105,250	(15.12)%
Total Victim/Witness	220,400	188,750	188,750	(19.34)%
Special Services Fund:				
Taxes	3,654,973	3,590,000	3,590,000	5.28%
Licenses & Permits	114,125	110,000	110,000	9.45%
Charges for Service	48,108	40,000	40,000	8.11%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Special Services	3,817,206	3,740,000	3,740,000	5.43%
CDBG CHIP Grant Fund:				
Intergovernmental	-	-	-	0.00%
Total CDBG CHIP Grant	-	-	-	0.00%
SPLOST IV Fund:				
Investment Income	-	-	-	0.00%
Total SPLOST IV	-	-	-	0.00%
SPLOST V Fund:				
Intergovernmental	-	-	-	0.00%
Investment Income	1,594	2,500	2,500	0.00%
Total SPLOST V	1,594	2,500	2,500	0.00%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Capital Projects Fund:				
Intergovernmental	298,868	40,582	-	-
Investment Income	333	675	-	-
Total Capital Projects	299,201	41,257	-	-
SPLOST VI Fund:				
Taxes	22,030,417	21,359,925	10,451,573	-
Investment Income	3,558	12,406	13,089	10,000
Total SPLOST VI	22,033,975	21,372,332	10,464,662	10,000
SPLOST VII Fund:				
Taxes	-	-	10,232,346	21,000,000
Investment Income	-	-	288	-
Miscellaneous	-	-	-	-
Total SPLOST VII	-	-	10,232,634	21,000,000
Public Roads - LMIG Fund:				
Intergovernmental	-	746,985	932,053	-
Total Public Roads - LMIG	-	746,985	932,053	-
CDBG The Haven Fund:				
Intergovernmental	-	495,000	-	-
Total CDBG The Haven	-	495,000	-	-
CDBG Second Harvest Fund:				
Intergovernmental	-	-	-	-
Total CDBG Second Harvest	-	-	-	-
Water & Sewer Fund:				
Charges for Service	4,623,807	4,433,311	4,740,100	4,620,000
Miscellaneous	658,301	505,406	633,160	415,000
Transfers In	-	-	81,390	-
Non-operating	102,740	9,793	170	10,100
Total Water & Sewer	5,384,848	4,948,509	5,454,820	5,045,100
Landfill Fund:				
Non-operating	411,070	435,721	361,086	400,000
Total Landfill	411,070	435,721	361,086	400,000

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Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Capital Projects Fund:				
Intergovernmental	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Total Capital Projects Fund	-	-	-	0.00%
SPLOST VI Fund:				
Taxes	-	-	-	0.00%
Investment Income	2,310	10,000	10,000	0.00%
Total SPLOST VI	2,310	10,000	10,000	0.00%
SPLOST VII Fund:				
Taxes	20,078,821	21,000,000	21,000,000	0.00%
Investment Income	2,345	-	-	0.00%
Miscellaneous	910	-	-	0.00%
Total SPLOST VII	20,079,076	21,000,000	21,000,000	0.00%
Public Roads - LMIG Fund:				
Intergovernmental	803,489	-	-	0.00%
Total Public Roads - LMIG	803,489	-	-	0.00%
CDBG The Haven Fund:				
Intergovernmental	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Intergovernmental	96,453	-	-	0.00%
Total CDBG Second Harvest	96,453	-	-	0.00%
Water & Sewer Fund:				
Charges for Service	4,923,636	4,720,000	4,720,000	2.16%
Miscellaneous	874,212	510,000	510,000	22.89%
Transfers In	529,644	-	-	0.00%
Non-operating	12	10,000	10,000	(0.99)%
Total Water & Sewer	6,327,503	5,240,000	5,240,000	3.86%
Landfill Fund:				
Non-operating	449,426	370,000	370,000	(7.50)%
Total Landfill	449,426	370,000	370,000	(7.50)%

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Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Tax Lighting District Fund:				
Charges for Service	211,058	243,043	361,086	400,000
Transfers In	75,000	-	-	-
Total Tax Lighting Districts	286,058	243,034	253,546	284,000
Sanitation Fund:				
Charges for Service	594,198	299,467	-	-
Transfers In	418,500	424,523	-	-
Total Sanitation Fund:	1,012,698	723,990	-	-
Equipment Maintenance Fund:				
Charges for Service	434,999	486,947	515,616	488,561
Miscellaneous	-	-	-	-
Total Equipment Maintenance	434,999	486,947	515,616	488,561
Health Insurance Fund:				
Charges for Service	4,116,321	5,261,449	6,369,788	5,692,392
Investment Income	23	30	21	-
Total Health Insurance	4,116,344	5,261,479	6,369,809	5,629,392
Fleet Manager Fund:				
Miscellaneous	3,214,746	3,042,200	2,597,800	3,432,062
Total Fleet Manager	3,214,746	3,042,200	2,597,800	3,432,062
Workers Compensation Fund:				
Charges for Service	677,947	298,794	482,370	525,000
Total Workers Compensation	677,947	298,794	482,370	525,000
All Funds:				
Taxes	66,456,937	66,035,682	66,366,587	69,142,661
Licenses & Permits	129,399	99,340	115,807	105,500
Intergovernmental	3,549,366	3,781,219	2,757,802	1,675,985
Charges for Service	17,043,954	16,752,369	18,019,889	17,169,953
Fines & Forfeitures	3,308,219	3,226,521	3,057,472	3,445,500
Investment Income	14,153	30,735	48,210	27,500
Miscellaneous	4,505,879	4,028,106	3,838,244	4,187,762
Transfers In	3,387,589	2,142,550	1,968,506	1,896,701
Non-operating	513,810	445,514	361,256	410,100
Total All Funds	98,909,306	96,542,036	96,533,772	98,061,662

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Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Tax Lighting District Fund:				
Charges for Service	265,807	265,000	265,000	(6.69)%
Transfers In	-	-	-	0.00%
Total Tax Lighting Districts	265,807	265,000	265,000	(6.69)%
Sanitation Fund:				
Charges for Service	-	-	-	0.00%
Transfers In	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Equipment Maintenance Fund:				
Charges for Service	488,561	533,025	197,500	(59.58)%
Miscellaneous	-	-	2,751,945	100.00%
Total Equipment Maintenance	488,561	533,025	2,949,445	503.70%
Health Insurance Fund:				
Charges for Service	4,525,291	5,590,000	5,348,816	(4.98)%
Investment Income	-	-	-	0.00%
Total Health Insurance	4,525,291	5,590,000	5,348,816	(4.98)%
Fleet Manager Fund:				
Miscellaneous	3,432,062	3,432,062	-	(100.00)%
Total Fleet Manager	3,432,062	3,432,062	-	(100.00)%
Workers Compensation Fund:				
Charges for Service	629,319	525,000	578,367	10.17%
Total Workers Compensation	629,319	525,000	578,367	10.17%
All Funds:				
Taxes	62,845,051	69,692,500	69,845,500	1.02%
Licenses & Permits	123,545	115,000	115,000	9.00%
Intergovernmental	2,648,911	1,580,320	1,577,583	(5.87)%
Charges for Service	16,569,894	17,429,675	17,010,683	(0.93)%
Fines & Forfeitures	2,339,034	3,185,750	3,095,750	(10.15)%
Investment Income	27,825	27,500	32,500	18.18%
Miscellaneous	4,892,307	4,353,162	3,673,545	(12.28)%
Transfers In	2,181,170	2,247,033	2,119,501	11.75%
Non-operating	449,437	380,000	380,000	(7.34)%
Total All Funds	92,077,175	99,010,940	97,850,062	(0.22)%

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Revenue Charts

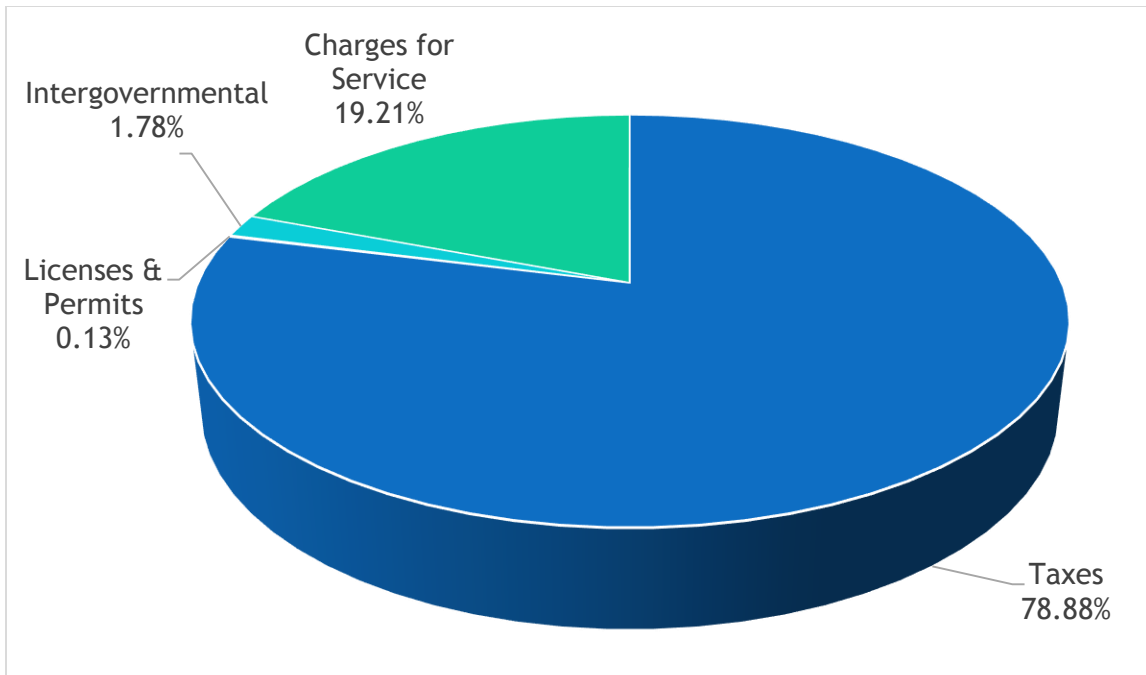


FIGURE 8 - ALL FUNDS REVENUES BY TYPE

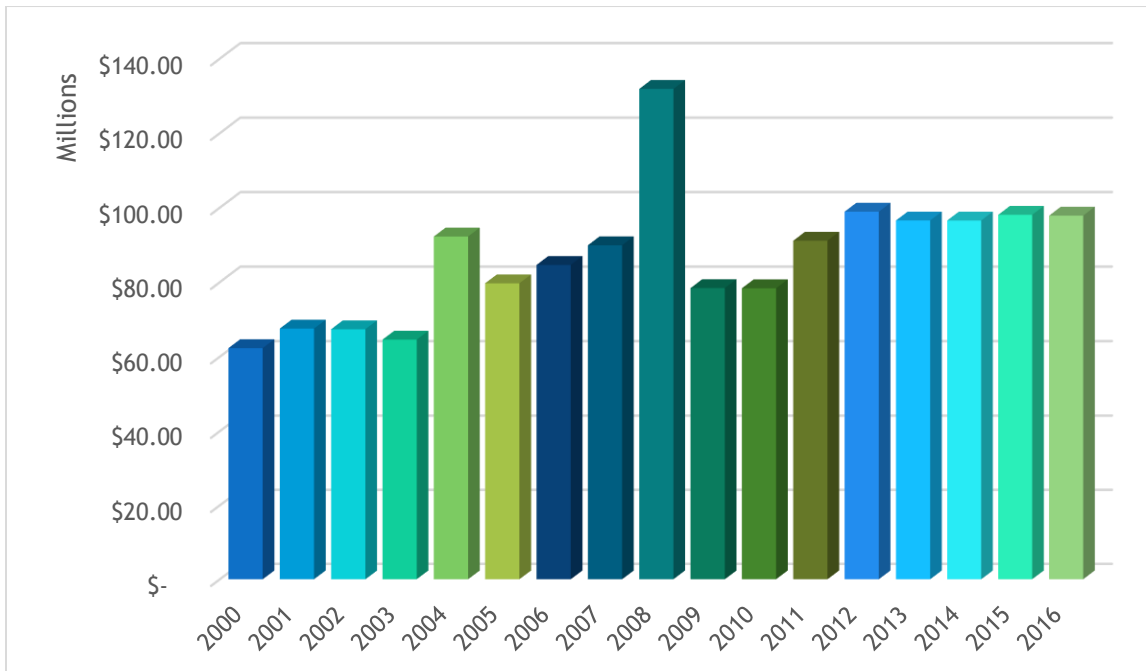


FIGURE 9 - ALL FUNDS REVENUE HISTORY

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Revenue Sources and Assumptions

Taxes:

Property Tax: In prior years, the Budget Committee used a growth factor of 3.0% to 3.5% for property taxes. Since 2011, the growth factor used has been 0.0%. The County enjoyed several years of growth from new construction; however, the economy significantly impacted that. In recent years, the General Assembly has made some attempts at tax reforms that have also impacted property tax revenues. First, in 2009, assessment values were frozen at the 2008 levels for a period of three years. While the freeze has been lifted, growth has not picked up and some properties have actually lost value. Secondly, in its 2012 tax reform, the ad valorem, or “birthday” tax, on vehicles was replaced with a Title Ad Valorem Tax (TAVT). There is a long transition period for all older vehicles to come off the traditional ad valorem system and move to the TAVT system. According to the State, the transition should be revenue neutral but the full effects have yet to be seen.

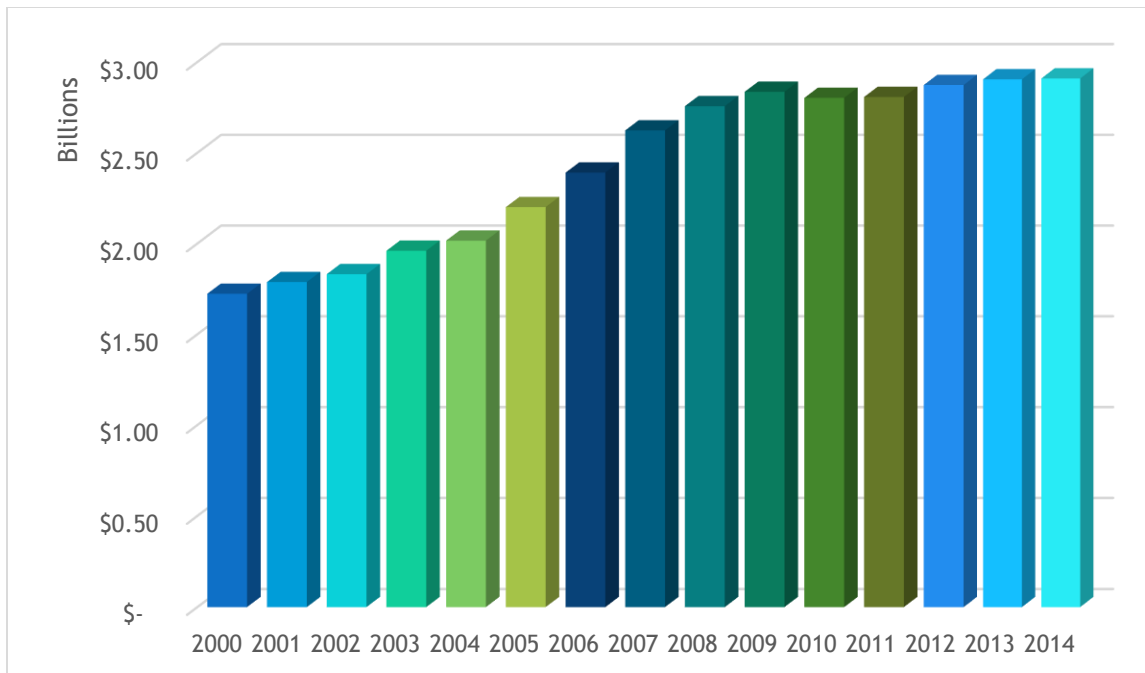


FIGURE 10 - COUNTY WIDE DIGEST HISTORY

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Revenue Sources and Assumptions

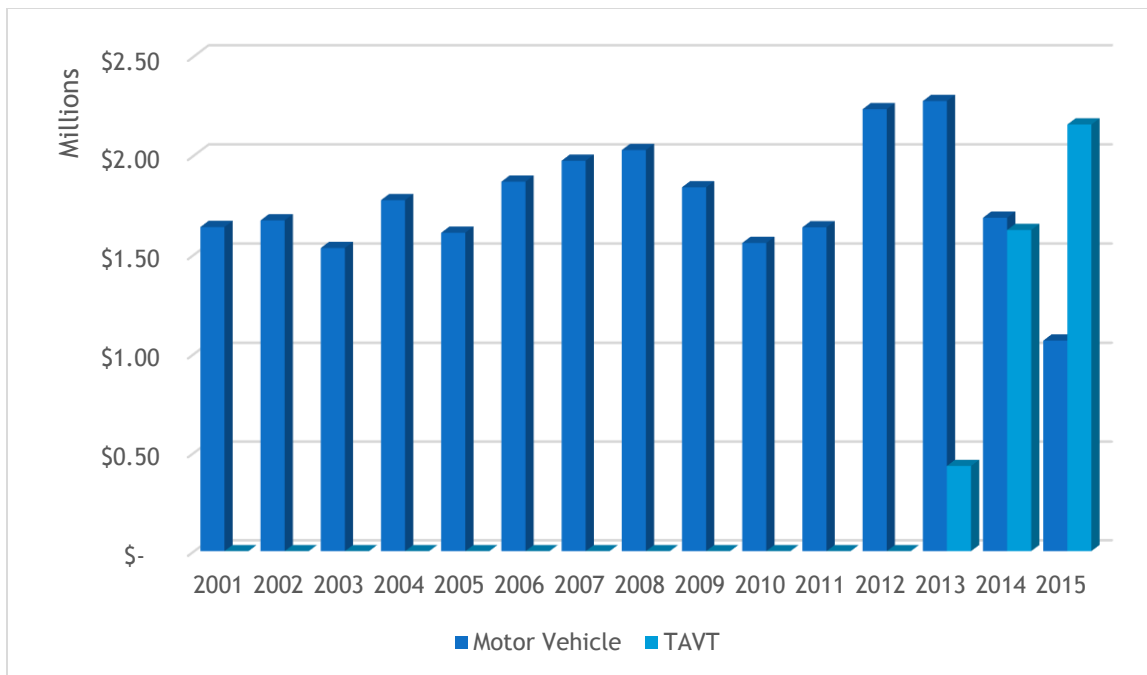


FIGURE 11 - MOTOR VEHICLE AND TITLE AD VALOREM TAX HISTORY

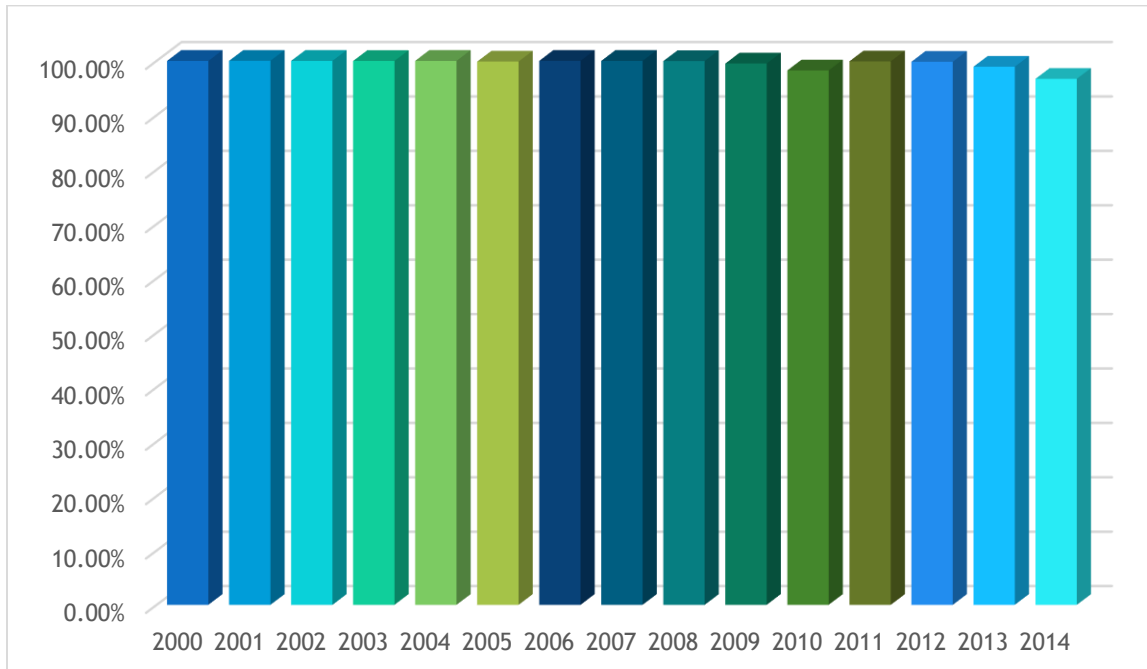


FIGURE 12 - PROPERTY TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

Property Tax: The Lowndes County Tax Commissioner's Office typically sees a collection rate of around 95% in the first year of a levy. With that in mind, the Budget Committee also reduces the budgeted tax revenues to account for the collection rate. In subsequent years, the Tax Commissioner comes very close to fully collecting the levy, averaging 98-99%.

Fiscal Year	Total Taxable Assessed Value	Taxes Levied	Collected in 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%	100.00%
2002	\$1,831,102,771	\$15,137,872	96.95%	99.99%
2003	\$1,960,174,441	\$15,769,194	95.02%	99.98%
2004	\$2,015,862,650	\$17,001,737	97.21%	99.99%
2005	\$2,200,698,338	\$17,860,543	98.46%	99.86%
2006	\$2,390,770,104	\$20,047,190	97.57%	100.00%
2007	\$2,623,344,025	\$21,182,233	97.07%	99.99%
2008	\$2,756,750,409	\$22,967,377	97.81%	99.95%
2009	\$2,835,842,042	\$20,151,846	96.80%	99.51%
2010	\$2,802,662,984	\$20,692,666	96.37%	98.23%
2011	\$2,807,442,450	\$20,450,742	96.11%	99.90%
2012	\$2,873,318,758	\$20,483,589	96.15%	99.83%
2013	\$2,904,673,876	\$20,961,479	96.39%	98.91%
2014	\$2,909,255,977	\$21,165,873	96.69%	96.69%

Local Option Sales Tax: This 1% tax on retail sales, which is restricted for property tax relief, is collected by the Georgia Department of Revenue and remitted monthly to each government. Lowndes County keeps approximately one year of this tax in fund balance and recognizes it as revenue in the following year. Every ten years, on the second year following the census, the local governmental must negotiate the allocation of the tax. The General Assembly has made several changes to the law over time, resulting in a challenge of the constitutionality of the act. As a result, the current allocations remain in effect for Lowndes County.

The tax is budgeted based on historical trends. The slowdown in the economy has had an effect over the past several years. The new TAVT began impacting collections in 2014.

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Revenue Sources and Assumptions

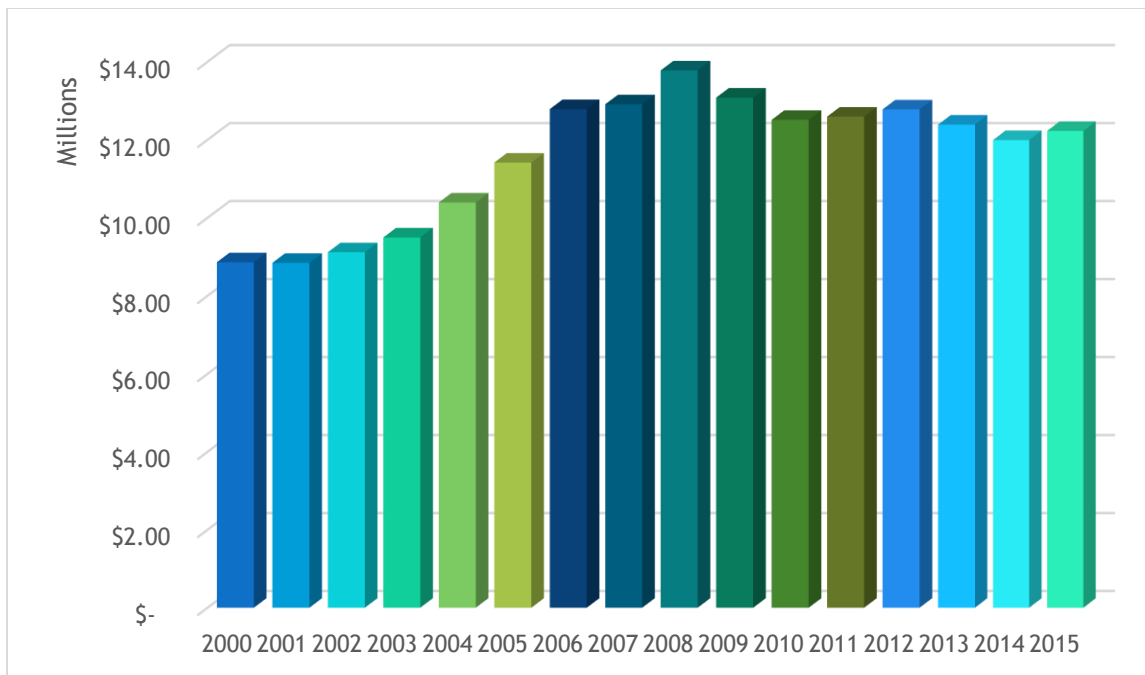


FIGURE 13 - LOCAL OPTION SALES TAX HISTORY

Special Purpose Local Option Sales Tax: This 1% tax is collected by the Georgia Department of Revenue and remitted monthly to Lowndes County who then disburses the funds to each city based on the referendum. The tax is budgeted based on historical trends. The slowdown in the economy has had an effect over the past several years. The new TAVT began impacting collections in 2014.



State of Georgia



Property Tax Relief (LOST)



Capital Improvements (SPLOST)



Capital Improvements in School Systems (EdSPLOST)

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Revenue Sources and Assumptions

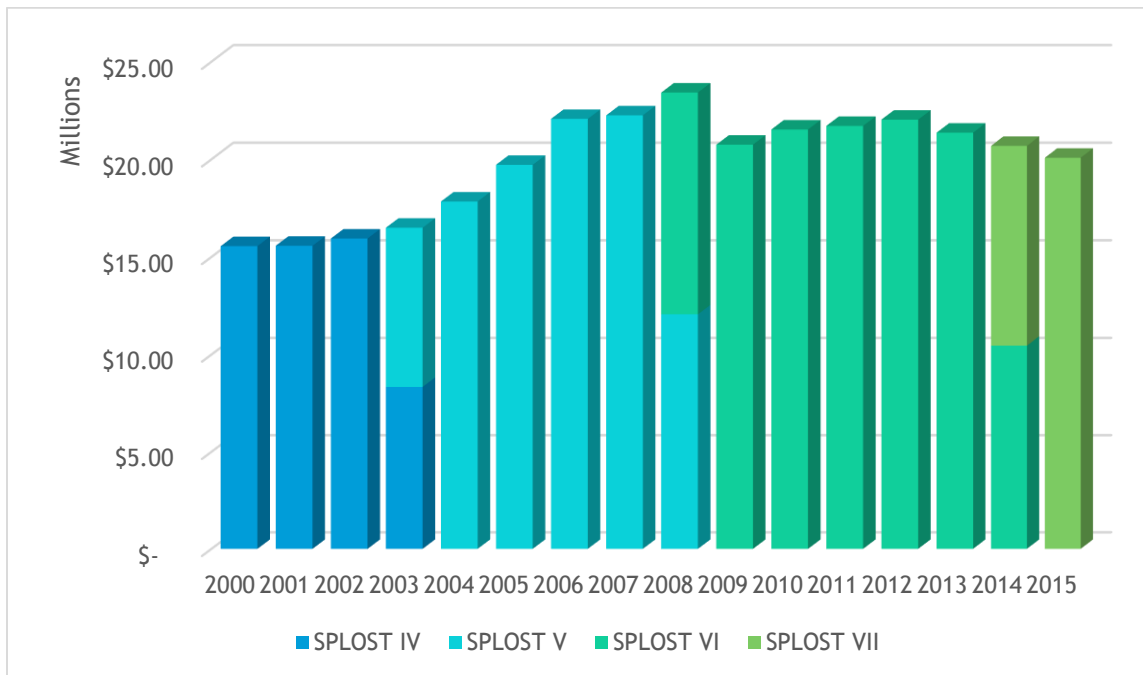


FIGURE 14 - SPECIAL PURPOSE LOCAL OPTION SALES TAX HISTORY

Alcoholic Beverage Excise Tax: This tax is on the sale of alcoholic beverages in unincorporated Lowndes County. While the tax is generally steady, there has been a slight decline in recent years. Budgets are based on historical trends. Prior to 2009, this tax was accounted for in the General Fund.

Occupation Tax: This tax, commonly referred to as a business license, is actually a tax on the registration of businesses in the unincorporated areas of Lowndes County. The amount of the tax is determined by profitability ratios and gross receipts and is valid from June 1 through May 31. While there are fluctuations from year to year, the revenues from this line are traditionally steady. This line is budgeted based on historical trends.

Franchise Tax: This tax is imposed on cable providers operating in unincorporated Lowndes County under a franchise agreement. Revenues are budgeted using historical data and any changes in providers or the franchise agreement. Lowndes County has historically had two cable providers; however, one has changed ownership many times in recent years and has indicated that they will no longer be serving the area.

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Revenue Sources and Assumptions

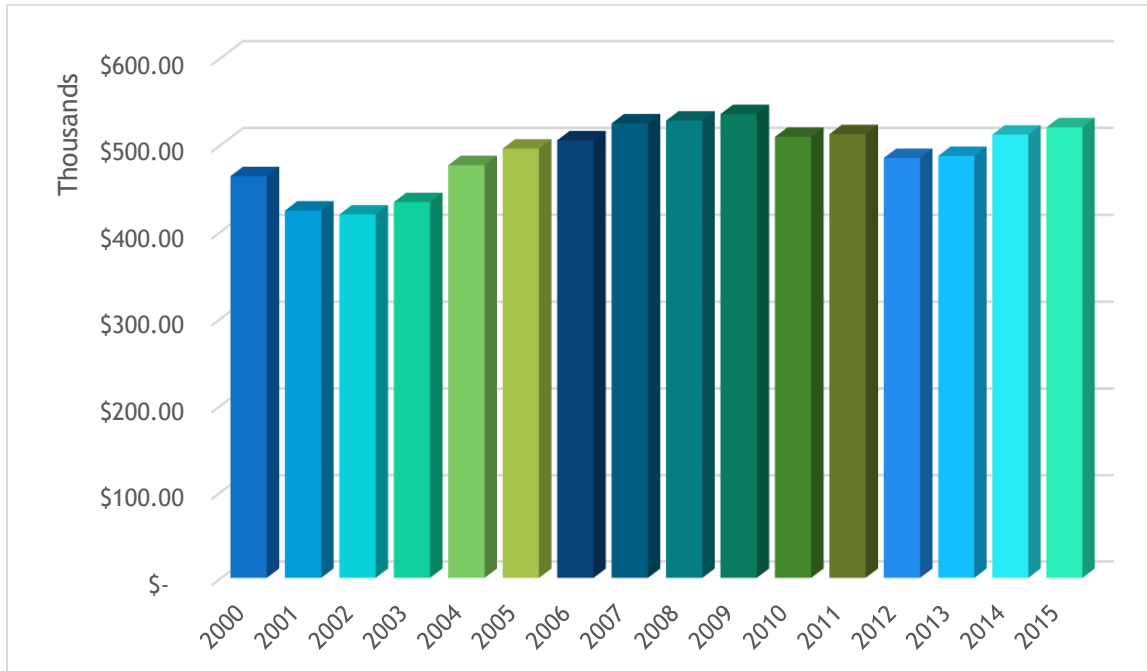


FIGURE 15 - ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

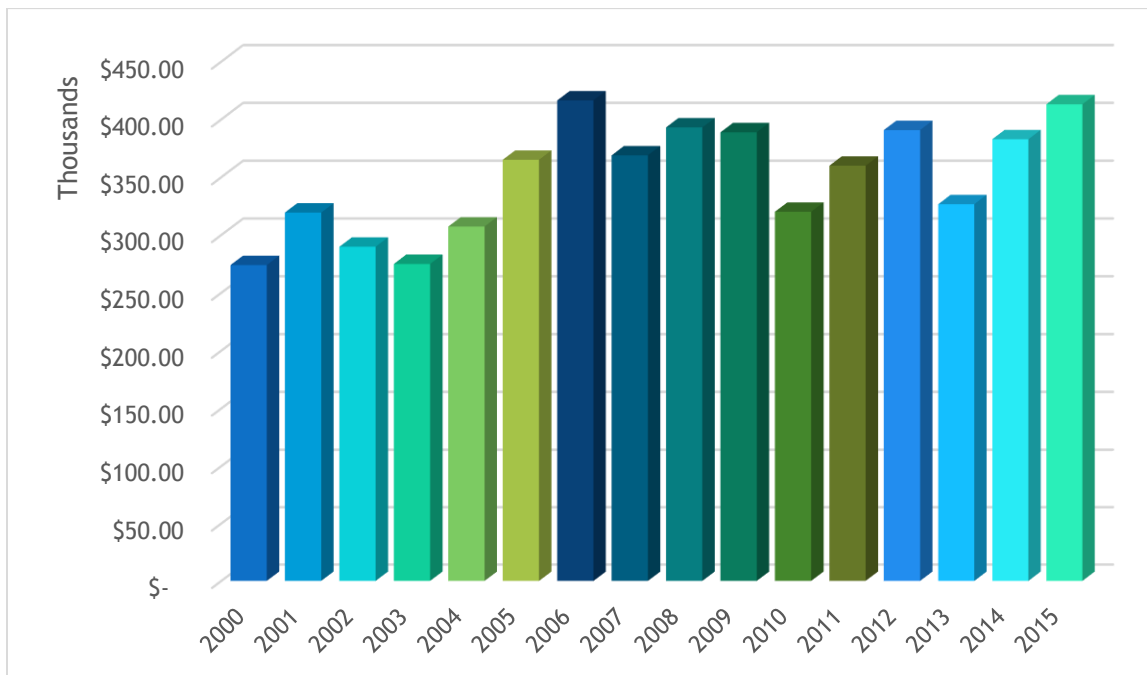


FIGURE 16 - OCCUPATION TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

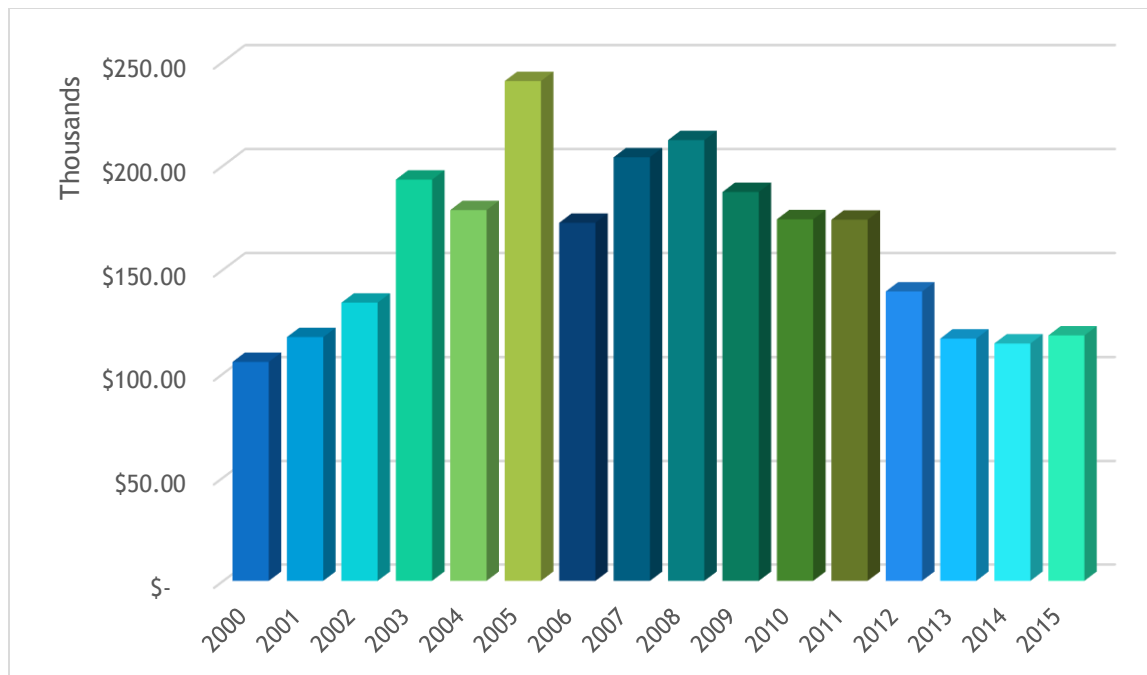


FIGURE 17 - FRANCHISE TAX COLLECTION HISTORY

Insurance Premium Tax: This tax is based on the gross direct premium of insurance sold and is returned to the County from the Georgia Department of Revenue. The budget is based on historical trends and the tax is used to fund fire protection. As the community has grown, so has the tax. It has consistently been in the \$2.25 - \$2.4 million range.

Accommodation Excise Tax: This tax, also known as the Hotel/Motel or Bed Tax, is a tax on the provision of lodgings and accommodations. By statute 40% of the tax collections must be used for the promotion of tourism. Lowndes County previously collected 100% of the tax; however, in 2008 the City of Valdosta began collecting for hotels inside the city limits. The City of Hahira began collecting for hotels inside their city limits in 2009. The current rate of the tax is 5%; however, Lowndes County is in the process of increasing the rate to 7%, with the additional funds going to tourism. The budget was completed based on the rate change to 7%. Over the past several years, there has been little change in the amount collected.

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Revenue Sources and Assumptions

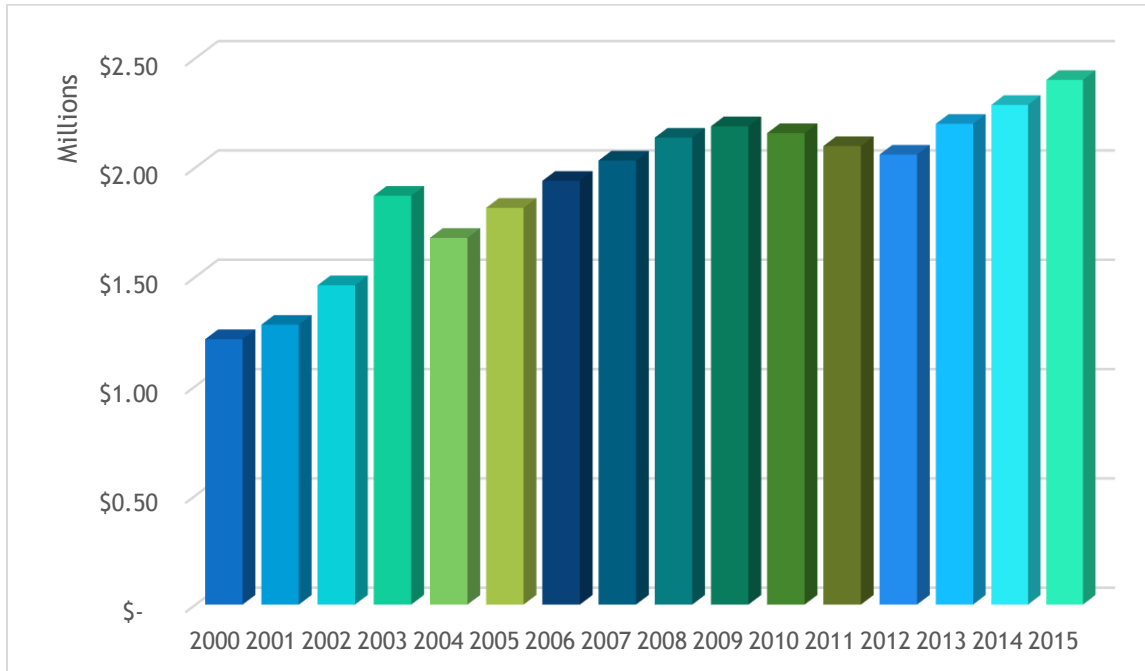


FIGURE 18 - INSURANCE PREMIUM TAX COLLECTION HISTORY

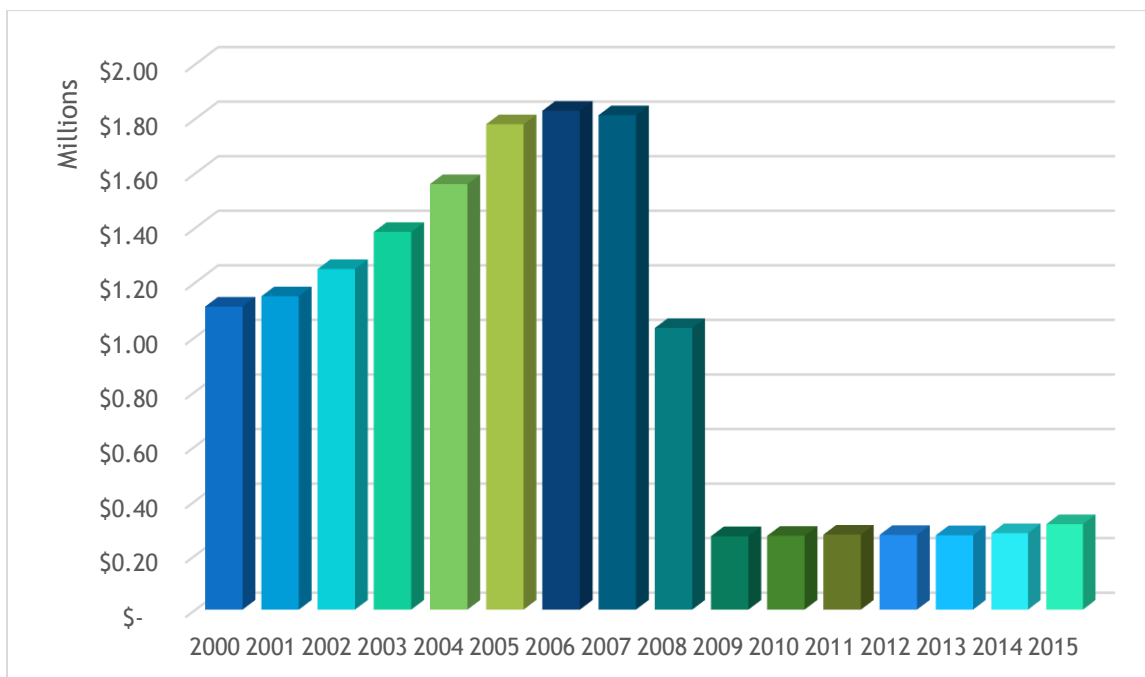


FIGURE 19 - ACCOMMODATION EXCISE TAX COLLECTION HISTORY

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Revenue Sources and Assumptions

Licenses & Permits:

Alcoholic Beverage: Lowndes County requires that businesses engaging in the sale of alcoholic beverages in unincorporated areas to purchase a license to do so annually. The budget for this item is based on current active licenses and the fee structure in effect. Overall, there has been very little variance in collections for the past several years.

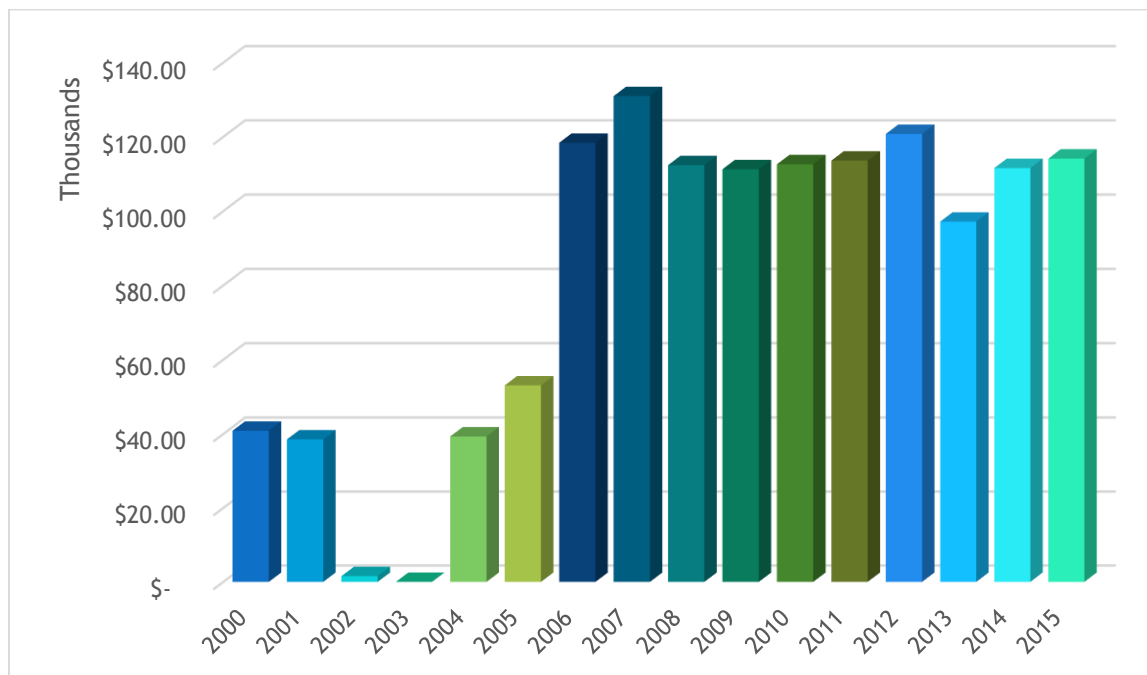


FIGURE 20 - ALCOHOLIC BEVERAGE LICENSE COLLECTION HISTORY (NOTE: DURING 2002 AND 2003, THESE FEES WERE INCLUDED WITH OCCUPATION TAXES)

Intergovernmental:

Other Government - ADR: Per an agreement with the Superior Court, Lowndes County processes the payroll for Alternative Dispute Resolutions (ADR). This line item represents the repayment of personnel costs to Lowndes County.

Public Safety Radio System: The Public Safety Radio System is the County's 800 MHz radio communications system for public safety and other support services, other municipalities and agencies related to public safety. Users of the system pay a share of the recurring costs of the system based on the number and types of units they utilize. The budget for each line is based on the pro rata share of the budgeted expenditures.

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Revenue Sources and Assumptions

Victim/Witness: The Victim/Witness fund serves victims of crime using add on fines from the courts to fund those services. This represents the amounts received from the other municipalities for their portion of the Victim/Witness fines. In recent years, fine monies have shown a decline, even those from other municipalities.

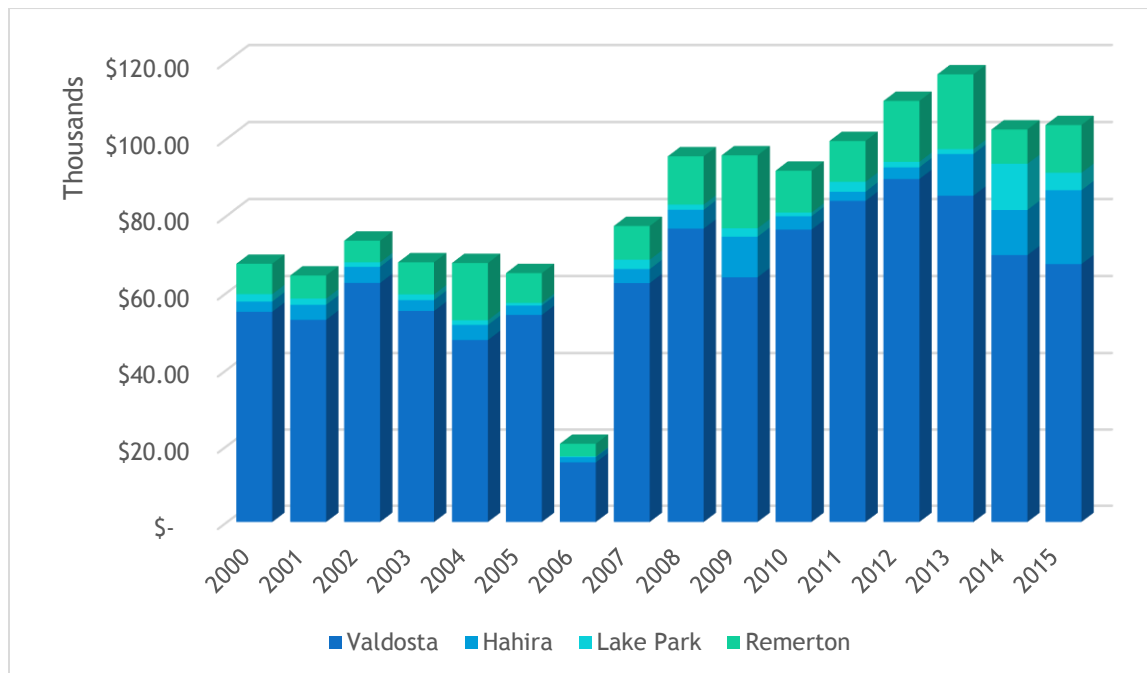


FIGURE 21 - VICTIM/WITNESS COLLECTIONS HISTORY

Charges for Service:

Prisoner Housing: The Lowndes County jail houses inmates from Lowndes County as well as surrounding areas. Each government contracts with the Sheriff for the rate. Budgets are based on historical collections using population estimates and current rates. In recent years, collections are down due to cities turning over their prisoner faster.

Board of Elections: The Board of Elections primarily collects fees for reimbursements of election costs from municipalities and school systems and from qualifying fees. This varies annually based on the types of elections scheduled. During the current budget, in addition to presidential primaries, there is also a municipal election scheduled.

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Revenue Sources and Assumptions

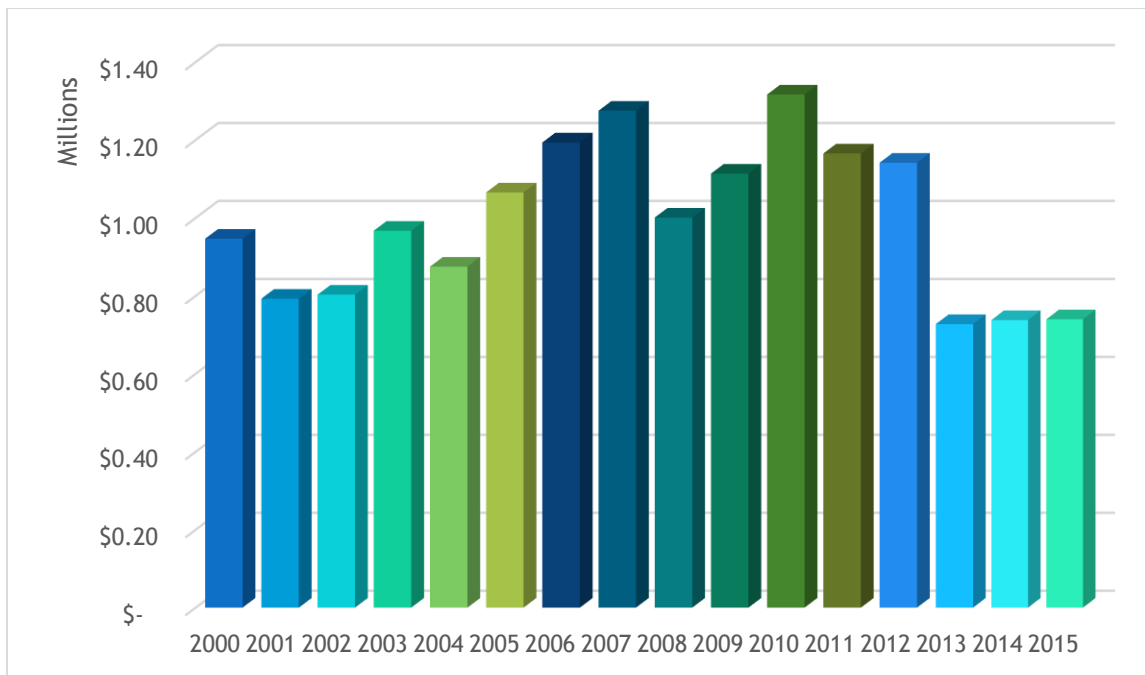


FIGURE 22 - PRISONER HOUSING COLLECTION HISTORY

Court Fees: The Clerk of Court, Magistrate Court and Probate Court all charge fees for the various filings in their offices. Each line item is budgeted based on historical trends. Of note, the Probate Court traditionally ran all of its court business through the General Fund rather than having its own bank accounts as most courts do. In 2014, the Probate Court elected to create their own accounts and making monthly remittances to the County. As with fine monies, these filing fees also are showing a decline in recent years.

Animal Shelter Fees: The Lowndes County Animal Shelter charges fees for reclamations and adoptions which are designed to cover the costs of treatment and care of animals housed in the shelter. In budgeting for this line, historical trends, populations and changes in rates are all considered. Rates for adoptions are adjusted periodically to cover the costs associated with exams and other treatments. After the most recent rate adjustment, the number of adoptions appears to have slowed down somewhat, keeping revenues very close to or just below prior year totals.

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Revenue Sources and Assumptions

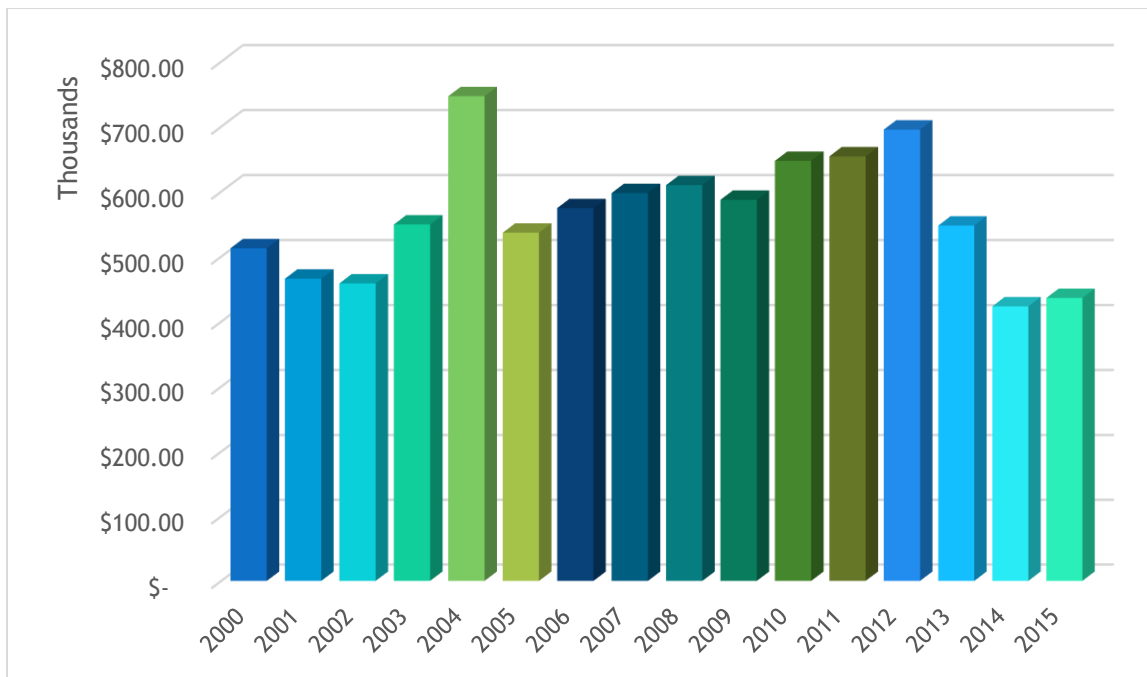


FIGURE 23 - CLERK OF COURT COLLECTION HISTORY

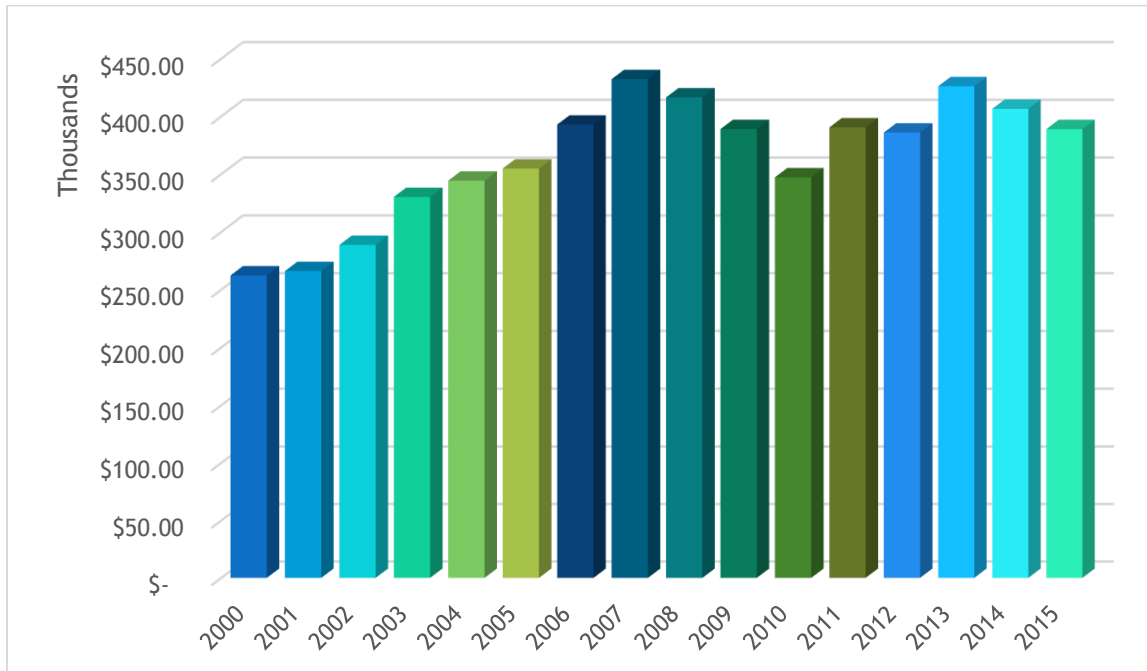


FIGURE 24 - MAGISTRATE COURT COLLECTION HISTORY

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Revenue Sources and Assumptions

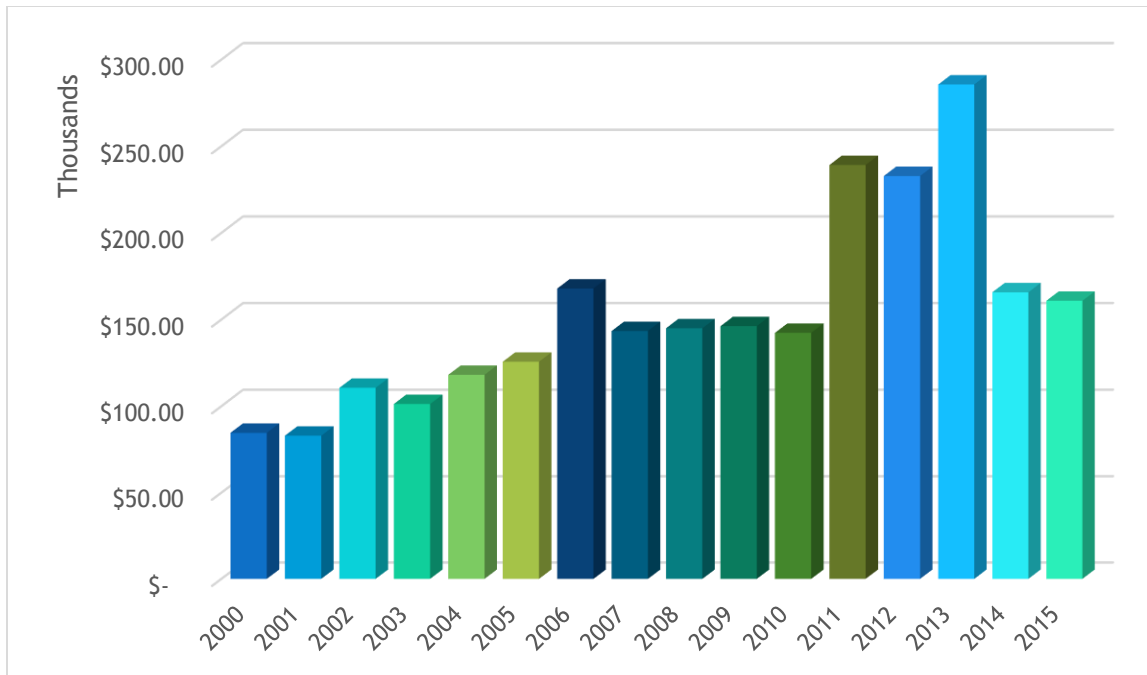


FIGURE 25 - PROBATE COURT COLLECTION HISTORY

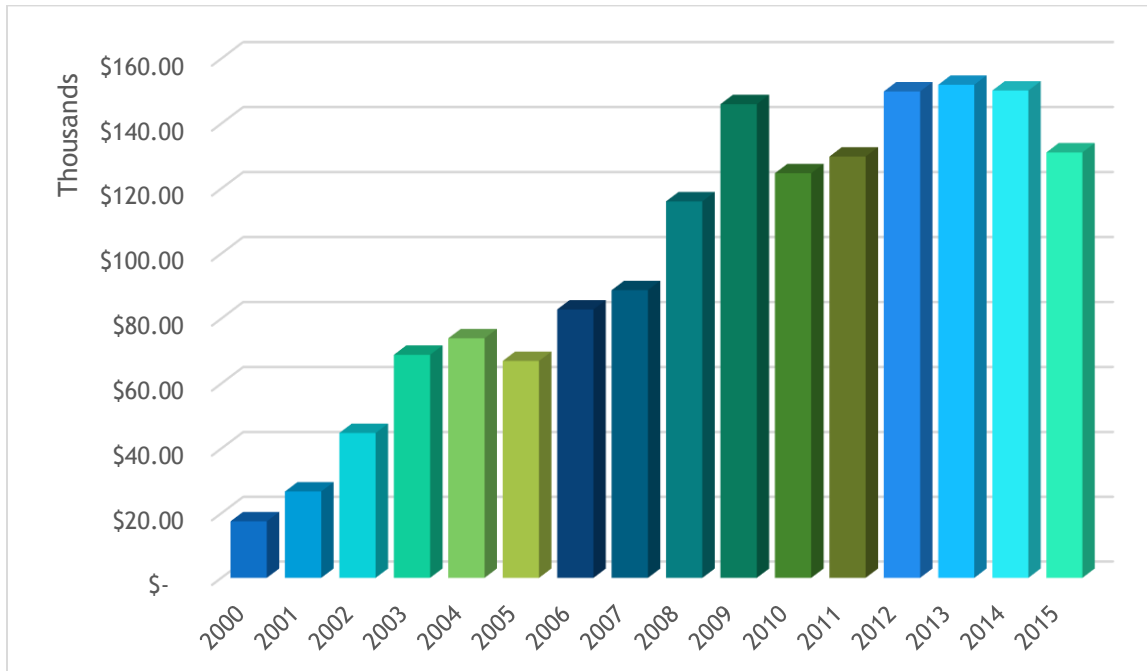


FIGURE 26 - ANIMAL SHELTER FEE COLLECTION HISTORY

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Revenue Sources and Assumptions

LCSO - Jail Inmate Fees, Bond Fees, Investigations, Sheriff Fees, Credit Card Fees, Fingerprint Fees, Vehicle Usage Fees and Other: The Lowndes County Sheriff's Office charges a number of fees for various services and remits them to the County monthly. Fees from the Sheriff's Office are budgeted based on historical trends.

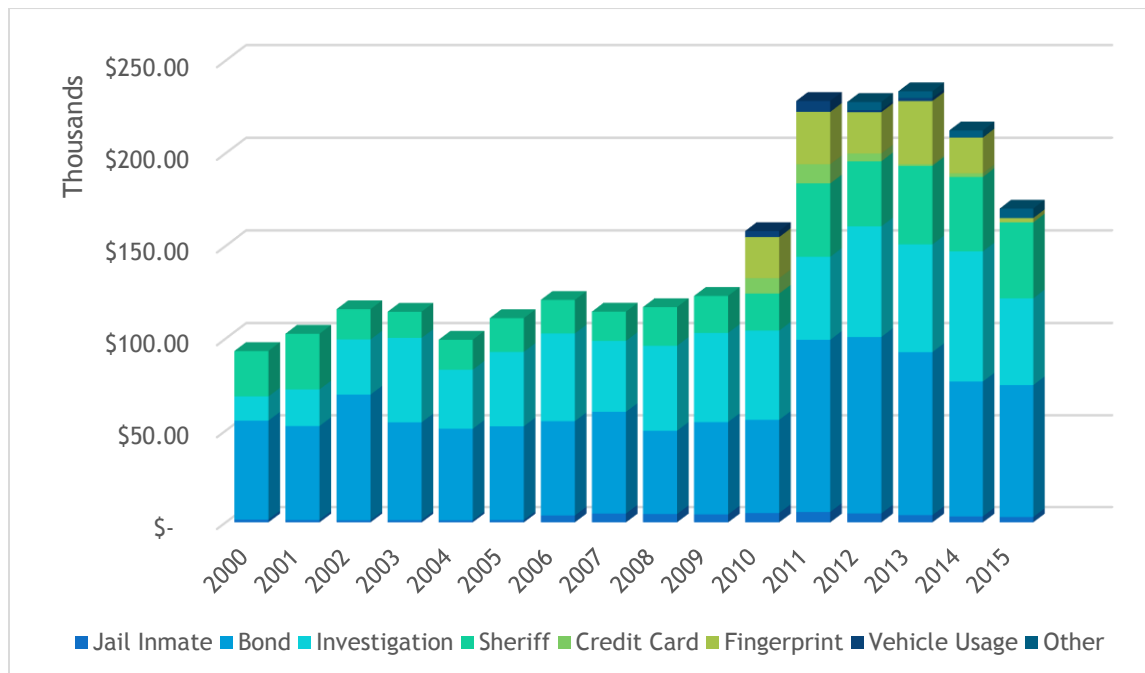


FIGURE 27 - SHERIFF'S FEES COLLECTION HISTORY

Culvert Fees: Lowndes County Public Works installs culverts for citizens in the unincorporated area of the County at cost. Fees were adjusted a few years ago to bring them more in line with actual cost.

Commissary Fees: Commissary Fees are collected from inmates for the purchase of personal items from the Lowndes County Jail Commissary or Store. These revenues are maintained in the Commissary Fund and must be used for inmate benefit. Commissary Fees are based on historical trends.

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Revenue Sources and Assumptions

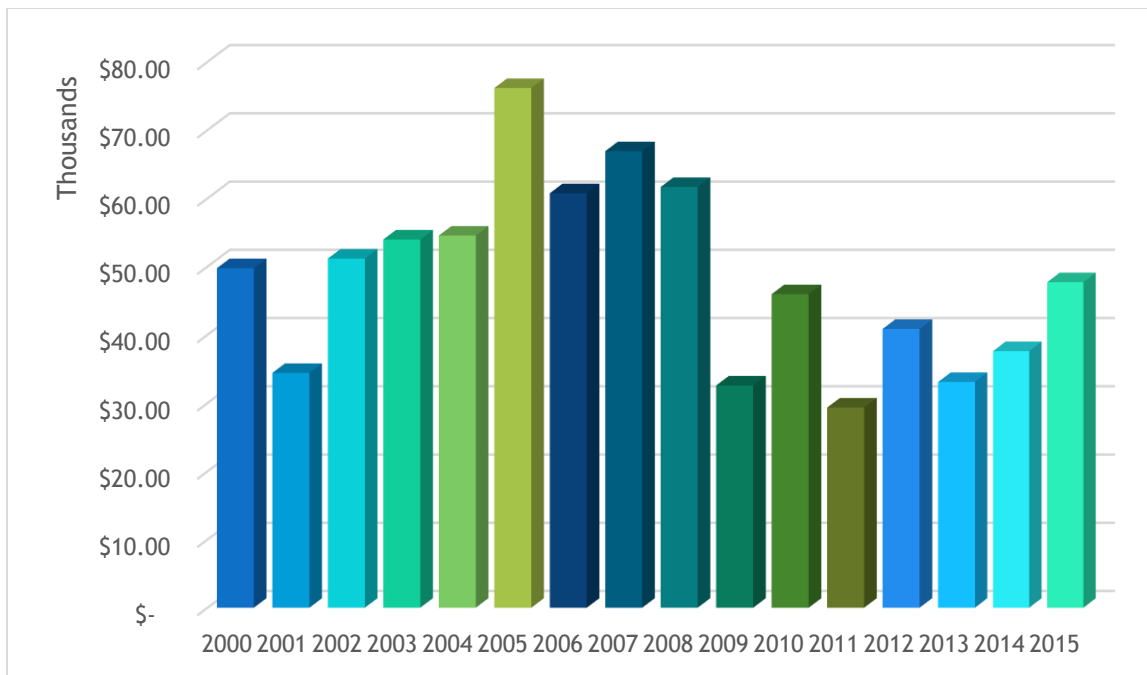


FIGURE 28 - CULVERT FEE COLLECTION HISTORY

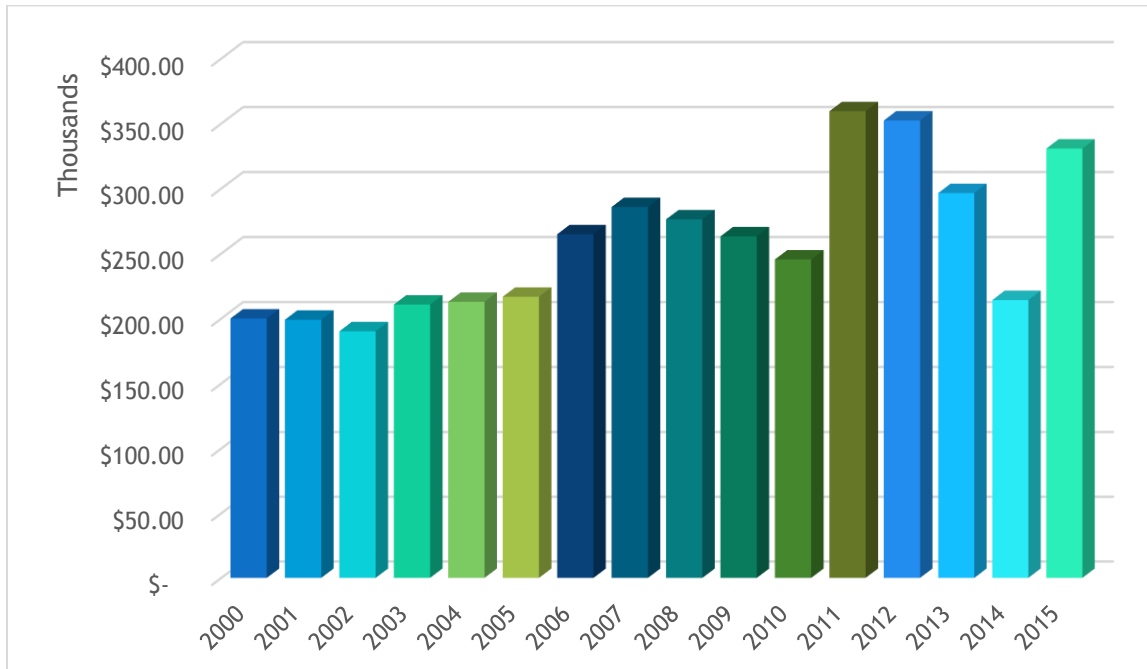


FIGURE 29 - COMMISSARY FEES COLLECTION HISTORY

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Revenue Sources and Assumptions

911 Surcharges: Providers of telephone services, both landline and wireless, impose a surcharge for 911 services in Lowndes County. The current surcharge is \$1.50 per line. The 911 Center is a county wide service so all surcharges are remitted by the providers to Lowndes County. In recent years that has been a slight decline in landlines due in part to a trend of eliminating home telephone services in favor of cellular and use of voice over IP systems.

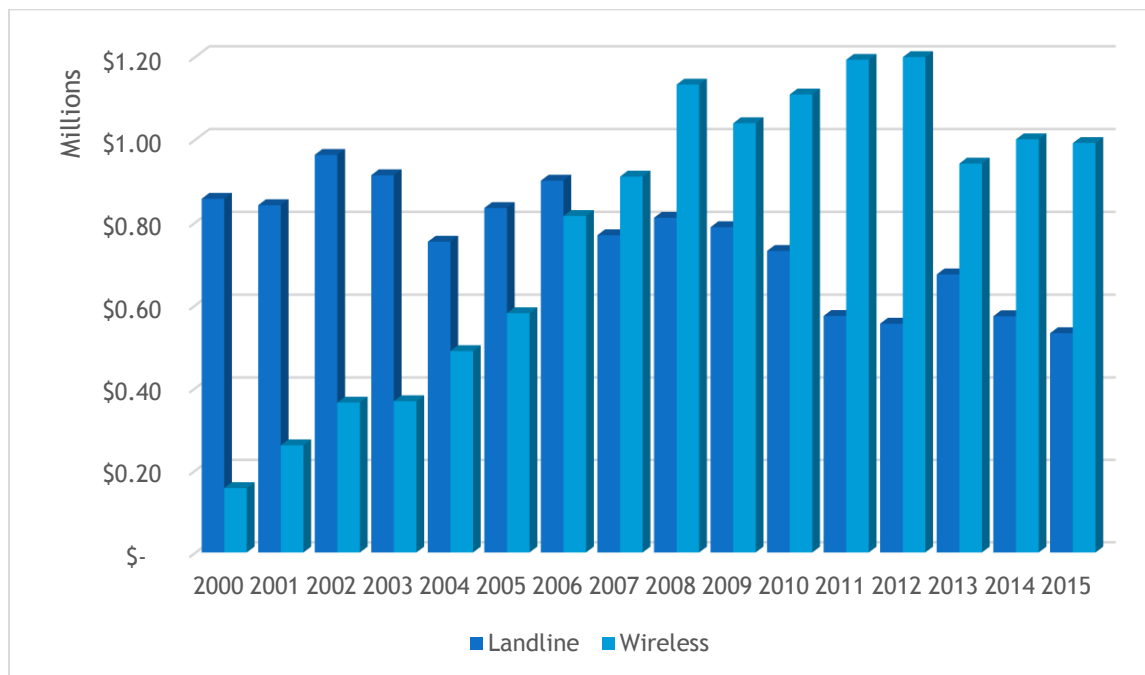


FIGURE 30 - 911 TELEPHONE SURCHARGE COLLECTION HISTORY

Zoning Fees: The Lowndes County Unified Land Development Code (ULDC) defines land use in the unincorporated areas. From time to time, property owners may request changes in that use. They first meet with the Technical Review Committee (TRC) before their case is presented to the Greater Lowndes Planning Commission (GLPC) and finally the Board of Commissioners. Prior to 2007, Zoning was a joint service with the City of Valdosta and was accounted for in an enterprise fund with the City.

Water and Sewer Usage Fees: Water and sewer customers are charged a monthly rate for use of Lowndes County utilities based on their consumption. The County has an automatic one percent annual rate increase built into its rate structure. The rate structure and anticipated customer base determine the annual budget. With the increasing customer base, the County has seen a steady rise in fee revenues in recent years.

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Revenue Sources and Assumptions

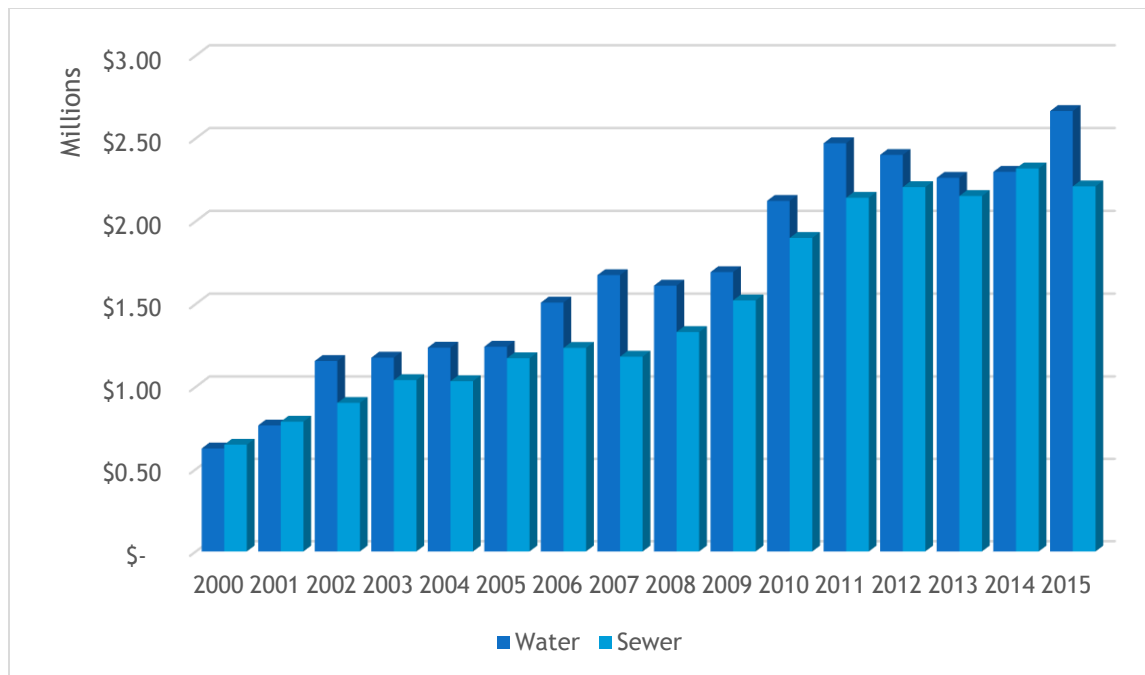


FIGURE 31 - WATER AND SEWER USAGE FEE COLLECTION HISTORY

Motor Service Fees: The County Maintenance Shop provides fuel and vehicle maintenance for all County vehicles and equipment as well as some other municipalities and authorities. In exchange for those services, a user charged based on historical cost is assessed to cover the operations of the shop. This line represents the revenues received from other agencies for maintaining their vehicles or providing them with fuel. There is a small overhead charge included.

Rent: Lowndes County collects rental revenues from a number of properties. The Human Resource Building, Old Administration Building, Leila Ellis and the Farm Services Building are all rented based on square footage utilized and based on costs. Facilities such as the 4H Camp and Civic Center are rented for events. New facilities were added this year that will add to the revenue. Departments also pay a rental cost to the Equipment Fund for vehicles and equipment which is based on the historical cost of maintaining that vehicle or piece of equipment over its history.

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Revenue Sources and Assumptions

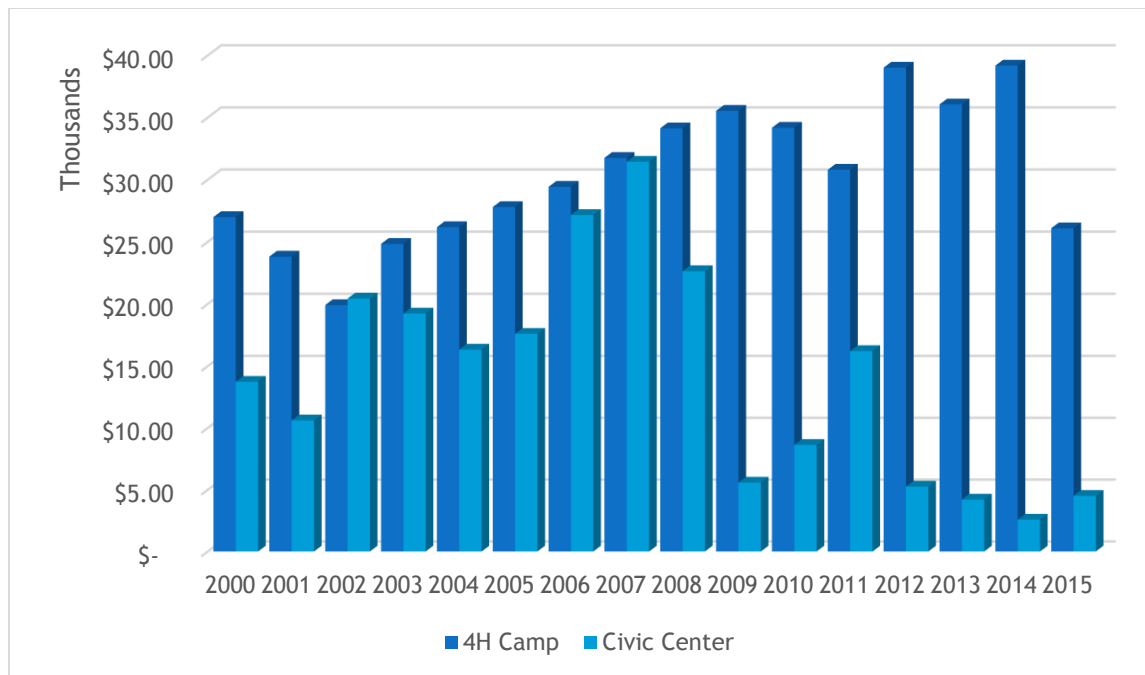


FIGURE 32 - RENTAL FEE COLLECTION HISTORY FOR RECREATIONAL FACILITIES

Resource Officer: The Lowndes County Sheriff's Office contracts with the Lowndes County Board of Education for the provision of Resource Officers in the schools. There is an annual contract for this service for budgeting purposes. The school system is responsible for paying 75% of the salaries and benefits of each officer.

Fines & Forfeitures:

Fines & Forfeitures: Lowndes County receives monies from fines from the various courts. Although a majority of these fines are recognized in the General Fund, additional add-on fines are allocated for Drug Abuse Treatment, Jail Operations and Victim/Witness. Significant declines have been experienced in recent years. Forfeitures are accounted for in the Drug Seizure Fund which is maintained by the Sheriff's Office.

Surplus Sales: From time to time, Lowndes County may have assets to declare surplus and dispose of. Budgeting for this item depends on the current fleet and its condition and planned replacements. The County utilizes an online auction site for most items. With the reduction in capital purchases in the last several years this line had declined but is showing signs of growth recently.

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Revenue Sources and Assumptions

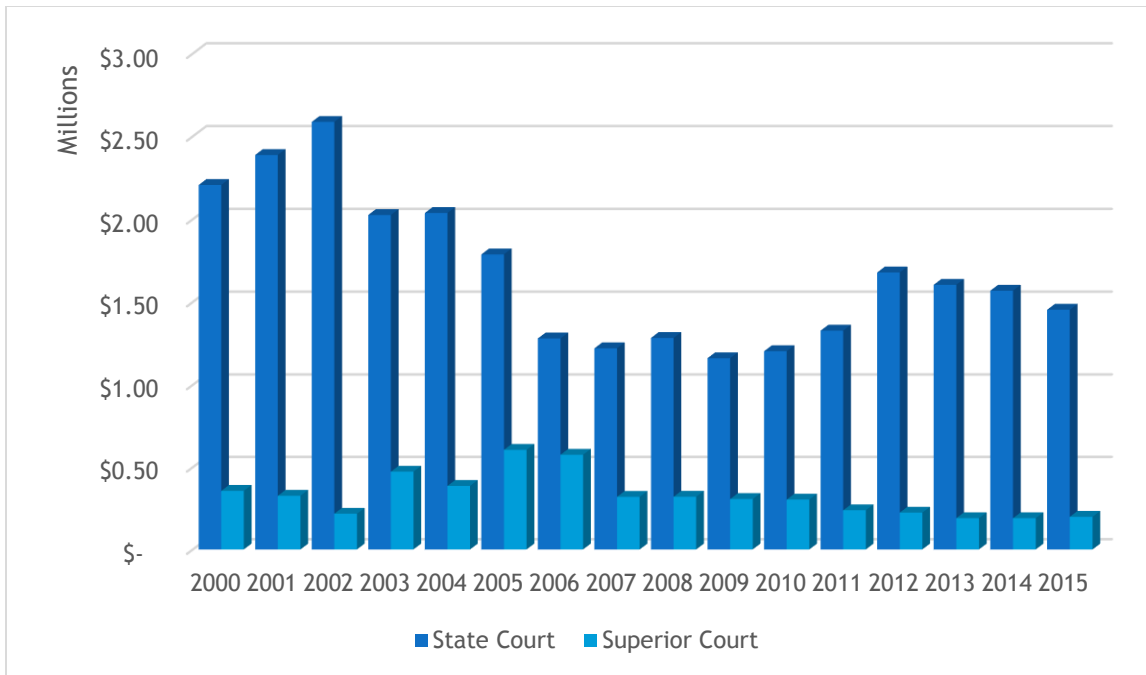


FIGURE 33 - GENERAL FUND FINE COLLECTION HISTORY

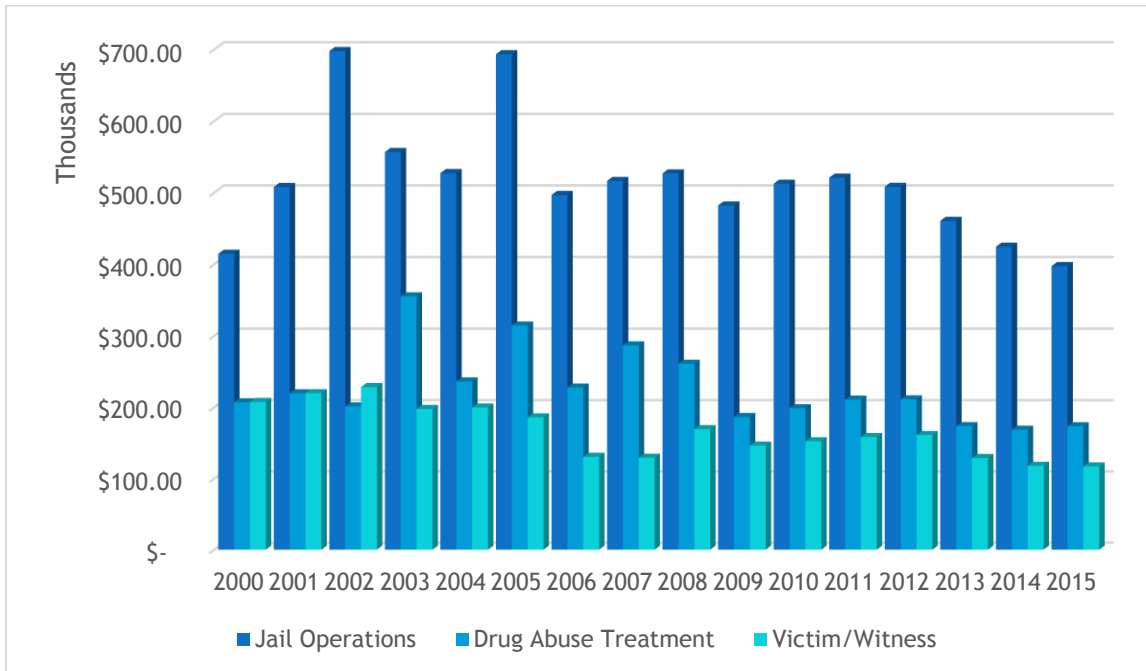


FIGURE 34 - OTHER FUND FINE COLLECTION HISTORY

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Fund:				
General Government	10,803,696	10,455,254	11,245,248	11,762,448
Judicial	4,992,829	5,203,028	5,440,571	5,490,667
Public Safety	19,389,141	19,124,056	19,924,231	19,341,202
Public Works	4,217,488	4,496,316	4,706,797	5,059,539
Health & Welfare	696,716	679,923	690,328	767,784
Culture & Recreation	4,518,597	4,577,105	4,706,797	5,059,539
Housing & Development	2,906,221	2,910,801	2,947,327	3,002,000
Transfers Out	1,287,771	879,027	829,879	845,041
Total General Fund	48,812,459	48,325,509	50,465,459	51,011,181
Commissary Fund:				
Public Safety	671,785	656,284	652,480	569,446
Total Commissary	671,785	656,284	652,480	569,446
Drug Seizure Fund:				
Public Safety	642,902	643,202	607,486	1,000,000
Total Drug Seizures	642,902	643,202	607,486	1,000,000
Law Library Fund:				
Judicial	70,509	71,062	65,206	100,000
Total Law Library	70,509	71,062	65,206	100,000
Accommodation Tax Fund:				
Housing & Development	398,704	398,282	401,657	398,660
Total Accommodation Tax	398,704	398,282	401,657	398,660
Intergovernmental Grant Fund:				
General Government	-	-	-	412,974
Judicial	204,886	156,834	316,993	131,086
Public Safety	548,383	137,451	88,921	-
Public Works	1,398,557	1,248,467	218,180	-
Health & Welfare	12,000	-	-	-
Total Intergovernmental Grants	2,163,826	1,542,752	624,093	544,060
Jail Operations Fund:				
Public Safety	512,906	460,066	431,548	409,201
Total Jail Operations	512,906	460,066	431,548	409,201
Drug Abuse Treatment Fund:				
Health & Welfare	185,000	180,000	180,000	160,000
Total Drug Abuse Treatment	185,000	180,000	180,000	160,000

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Expenditures by Fund and Function

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
General Fund:				
General Government	11,551,647	14,747,357	12,285,778	4.45%
Judicial	5,485,693	6,339,116	5,793,331	5.51%
Public Safety	19,998,557	22,112,750	19,284,550	(0.29)%
Public Works	4,913,806	5,449,895	4,776,198	(5.60)%
Health & Welfare	753,235	783,435	708,140	(7.77)%
Culture & Recreation	1,164,607	4,742,500	4,702,500	(0.84)%
Housing & Development	33,728	3,004,000	3,002,000	0.00%
Transfers Out	33,728	1,097,377	906,041	7.22%
Total General Fund	44,746,313	58,276,430	51,458,538	0.88%
Commissary Fund:				
Public Safety	631,774	568,999	700,000	22.93%
Total Commissary	631,774	568,999	700,000	22.93%
Drug Seizure Fund:				
Public Safety	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Judicial	-	100,000	100,000	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Housing & Development	418,544	508,656	513,460	28.80%
Total Accommodation Tax	418,544	508,656	513,460	28.80%
Intergovernmental Grant Fund:				
General Government	-	412,974	394,565	(4.46)%
Judicial	500,019	147,502	155,435	18.57%
Public Safety	108,738	-	-	0.00%
Public Works	199,229	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Total Intergovernmental Grants	807,987	560,476	550,000	1.09%
Jail Operations Fund:				
Public Safety	424,702	420,326	370,500	(9.46)%
Total Jail Operations	424,702	420,326	370,500	(9.46)%
Drug Abuse Treatment Fund:				
Health & Welfare	170,001	170,000	170,000	6.25%
Total Drug Abuse Treatment	170,001	170,000	170,000	6.25%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Emergency Communications:				
Public Safety	2,855,144	2,836,164	3,086,013	3,053,146
Transfers Out	155,622	160,000	160,000	160,000
Total Emergency Comm.	3,040,767	2,996,164	3,246,013	3,213,146
Victim/Witness Fund:				
Judicial	238,162	233,301	237,509	225,688
Total Victim/Witness	238,162	233,301	237,509	225,688
Special Services Fund:				
General Government	281,014	525,178	71,992	370,836
Public Safety	1,999,793	1,841,504	1,965,750	1,978,372
Public Works	114,438	112,267	113,831	111,470
Housing & Development	577,018	603,543	628,921	629,386
Transfers Out	435,669	345,000	443,237	410,660
Total Special Services	3,407,932	3,427,493	3,223,731	3,500,724
CDBG CHIP Grant Fund:				
Health & Welfare	52,410	-	-	-
Total CDBG CHIP Grant	52,410	-	-	-
SPLOST IV Fund:				
Public Works	3,899	7,186	-	-
Total SPLOST IV	3,899	7,186	-	-
SPLOST V Fund:				
Public Works	1,795,726	910,994	756,058	1,800,000
Transfers Out	137,810	-	-	-
Total SPLOST V	1,933,536	910,994	756,058	1,800,000
Capital Projects Fund:				
Public Works	711,621	269,370	196,277	800,000
Total Capital Projects	711,621	269,370	196,277	800,000
SPLOST VI Fund:				
Public Works	18,056,233	17,680,783	13,653,055	13,350,000
Total SPLOST VI	18,056,233	17,680,783	13,653,055	13,350,000
SPLOST VII Fund:				
Public Works	-	-	7,492,976	21,000,000
Transfers Out	-	-	81,390	-
Total SPLOST VII	-	-	7,574,366	21,000,000

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Expenditures by Fund and Function

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Emergency Communications:				
Public Safety	2,985,497	3,332,948	3,128,436	2.47%
Transfers Out	160,000	160,000	160,000	0.00%
Total Emergency Comm.	3,145,497	3,492,948	3,288,436	2.34%
Victim/Witness Fund:				
Judicial	229,328	240,891	188,750	(16.37)%
Total Victim/Witness	229,328	240,891	188,750	(16.37)%
Special Services Fund:				
General Government	132,231	369,940	369,940	(0.24)%
Public Safety	1,967,459	2,385,309	1,984,306	0.30%
Public Works	109,590	115,114	112,188	0.64%
Housing & Development	623,839	768,999	670,284	6.50%
Transfers Out	376,745	508,656	453,460	10.42%
Total Special Services	3,148,246	4,148,018	3,590,178	2.56%
CDBG CHIP Grant Fund:				
Health & Welfare	-	-	-	0.00%
Total CDBG CHIP Grant	-	-	-	0.00%
SPLOST IV Fund:				
Public Works	-	-	-	0.00%
Total SPLOST VI	-	-	-	0.00%
SPLOST V Fund:				
Public Works	1,930,552	1,800,000	1,000,000	(44.44)%
Transfers Out	-	-	-	0.00%
Total SPLOST V	1,930,552	1,800,000	1,000,000	(44.44)%
Capital Projects Fund:				
Public Works	156,316	-	-	(100.00)%
Total Capital Projects	156,316	-	-	(100.00)%
SPLOST VI Fund:				
Public Works	1,619	13,350,000	2,500,000	(81.27)%
Total SPLOST VI	1,619	13,350,000	2,500,000	(81.27)%
SPLOST VII Fund:				
Public Works	14,576,494	21,000,000	21,000,000	0.00%
Transfers Out	426,729	-	-	0.00%
Total SPLOST VII	15,003,223	21,000,000	21,000,000	0.00%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Roads - LMIG Fund:				
Public Works	-	76,738	1,086,537	-
Total Public Roads - LMIG	-	76,738	1,086,537	-
CDBG The Haven Fund:				
Public Works	-	495,000	-	-
Total CDBG The Haven	-	495,000	-	-
CDBG Second Harvest Fund:				
Public Works	-	-	-	-
Total CDBG Second Harvest	-	-	-	-
Water & Sewer Fund:				
Public Works	3,953,613	4,302,866	4,233,104	3,857,707
Transfers Out	263,206	265,000	350,000	377,000
Non-operating	442,648	479,106	241,433	217,213
Total Water & Sewer	4,659,467	5,046,972	4,824,538	4,451,920
Landfill Fund:				
Public Works	43,772	46,210	68,913	12,9716
Transfers Out	1,045,041	428,523	172,913	233,716
Total Landfill	1,088,813	474,733	172,913	233,716
Tax Lighting Districts Fund:				
Public Works	283,847	290,639	295,855	300,590
Total Tax Lighting Districts	283,847	290,639	295,855	300,590
Sanitation Fund:				
Public Works	951,209	660,737	-	-
Transfers Out	62,470	65,000	-	-
Total Sanitation	1,013,679	725,737	-	-
Equipment Maintenance Fund:				
Public Works	451,243	493,788	507,587	488,561
Total Equipment Maintenance	451,243	493,788	507,587	488,561
Health Insurance Fund:				
General Government	3,980,144	5,429,756	6,364,637	5,289,578
Total Health Insurance	3,980,144	5,429,756	6,364,637	5,289,578

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Expenditures by Fund and Function

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Public Roads - LMIG Fund:				
Public Works	1,215,253	-	-	0.00%
Total Public Roads - LMIG	1,215,253	-	-	0.00%
CDBG The Haven Fund:				
Public Works	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Public Works	246,975	-	-	0.00%
Total CDBG Second Harvest	246,975	-	-	0.00%
Water & Sewer Fund:				
Public Works	5,700,766	5,345,808	4,126,767	6.97%
Transfers Out	377,000	377,000	450,000	19.36%
Non-operating	214,299	217,213	162,900	(25.00)%
Total Water & Sewer	6,292,065	5,940,021	4,739,667	6.46%
Landfill Fund:				
Landfill	70,453	123,432	123,432	(4.84)%
Transfers Out	104,000	104,000	150,000	44.23%
Total Landfill	174,453	227,432	273,432	16.99%
Tax Lighting Districts Fund:				
Public Works	301,548	307,230	306,700	2.03%
Total Tax Lighting Districts	301,548	307,230	306,700	2.03%
Sanitation Fund:				
Public Works	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Equipment Maintenance Fund:				
Public Works	518,807	532,910	2,909,114	495.45%
Total Equipment Maintenance	518,807	532,910	2,909,114	495.45%
Health Insurance Fund:				
General Government	4,247,494	5,336,451	5,336,451	0.89%
Total Health Insurance	4,247,494	5,336,451	5,336,451	0.89%

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Expenditures by Fund and Function

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Fleet Manager Fund:				
Public Works	3,658,420	3,517,950	3,331,016	3,432,062
Non-operating	7,182	3,405	2,740	-
Total Fleet Manager	3,665,602	3,521,355	3,333,756	3,432,062
Workers Compensation Fund:				
General Government	911,863	377	483,289	506,828
Total Workers Compensation	911,863	377	483,289	506,828
All Fund:				
General Government	15,976,716	16,410,566	18,165,166	18,342,664
Judicial	5,506,396	5,664,225	6,060,279	5,947,441
Public Safety	26,650,054	25,698,728	26,756,428	26,351,367
Public Works	35,640,066	34,609,263	36,660,185	50,329,645
Health & Welfare	946,126	859,923	870,328	927,784
Culture & Recreation	4,518,597	4,577,105	4,681,078	4,742,500
Housing & Development	3,881,944	3,912,626	3,977,905	4,030,046
Transfers Out	3,387,589	2,142,550	1,968,506	1,896,701
Non-operating	449,831	482,511	244,173	217,213
Total All Funds	96,957,319	94,357,497	99,384,049	112,785,361

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Expenditures by Fund and Function

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Fleet Manager Fund:				
Public Works	1,888,981	3,496,026	-	(100.00)%
Non-operating	1,883	-	-	0.00%
Total Fleet Manager	1,890,864	3,496,026	-	(100.00)%
Workers Compensation Fund:				
General Government	737,534	506,828	506,828	0.00%
Total Workers Compensation	737,534	506,828	506,828	0.00%
All Funds:				
General Government	16,607,287	21,373,550	18,720,062	2.06%
Judicial	6,215,040	6,827,509	6,237,516	4.88%
Public Safety	26,116,726	29,820,332	26,641,292	1.10%
Public Works	31,830,389	51,493,415	36,854,399	(26.77)%
Health & Welfare	923,236	953,435	878,140	(5.35)%
Culture & Recreation	1,164,607	4,742,500	4,702,500	(0.84)%
Housing & Development	1,076,112	4,281,655	4,185,744	3.86%
Transfers Out	2,289,515	2,247,033	2,119,501	11.75%
Non-operating	216,182	217,213	162,900	(25.00)%
Total All Funds	86,439,095	121,956,642	100,502,054	(10.89)%

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Expenditures by Fund and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Fund:				
Personal Services	24,814,059	25,154,998	26,528,745	25,560,008
Supplies & Materials	405,290	457,565	356,622	372,894
Services & Contracts	20,720,150	20,579,885	21,080,261	22,485,224
Capital Outlay	363,417	367,981	617,588	694,614
Debt Service	1,221,772	886,053	1,052,363	1,053,400
Transfers Out	1,287,771	879,027	829,879	845,041
Total General Fund	48,812,459	48,325,509	50,465,459	51,011,181
Commissary Fund:				
Personal Services	97,024	97,129	104,795	95,646
Supplies & Materials	13,915	136,152	123,375	75,500
Services & Contracts	560,846	423,003	424,310	398,300
Total Commissary	671,785	656,284	652,480	569,446
Drug Seizure Fund:				
Services & Contracts	642,902	643,202	607,486	1,000,000
Total Drug Seizures	642,902	643,202	607,486	1,000,000
Law Library Fund:				
Services & Contracts	70,509	71,062	65,206	100,000
Total Law Library	70,509	71,062	65,206	100,000
Accommodation Tax Fund:				
Services & Contracts	398,704	398,282	401,657	398,660
Total Accommodation Tax	398,704	398,282	401,657	398,660
Intergovernmental Grant Fund:				
Personal Services	89,055	94,382	106,669	131,086
Services & Contracts	2,074,771	1,448,370	517,424	412,974
Total Intergovernmental Grants	2,163,826	1,542,752	624,093	544,060
Jail Operations Fund:				
Personal Services	52,903	51,155	51,709	47,201
Supplies & Materials	47,231	47,697	40,494	33,000
Services & Contracts	412,772	361,214	339,345	329,000
Total Jail Operations	512,906	460,066	431,548	409,201
Drug Abuse Treatment Fund:				
Services & Contracts	185,000	180,000	180,000	160,000
Total Drug Abuse Treatment	185,000	180,000	180,000	160,000

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Expenditures by Fund and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
General Fund:				
Personal Services	22,588,416	28,136,628	26,456,147	3.51%
Supplies & Materials	331,550	841,278	378,643	1.54%
Services & Contracts	12,932,032	24,046,883	22,264,243	(0.98)%
Capital Outlay	294,029	3,100,864	406,864	(41.43)%
Debt Service	107,085	1,053,400	1,046,600	(0.65)%
Transfers Out	663,781	1,097,377	906,041	7.22%
Total General Fund	36,886,893	58,276,430	51,458,538	0.88%
Commissary Fund:				
Personal Services	100,204	60,113	112,405	17.52%
Supplies & Materials	124,751	107,000	101,750	34.77%
Services & Contracts	406,818	401,886	485,845	21.98%
Total Commissary	631,774	568,999	700,000	22.93%
Drug Seizure Fund:				
Services & Contracts	-	1,000,000	1,000,000	0.00%
Total Drug Seizures	-	1,000,000	1,000,000	0.00%
Law Library Fund:				
Services & Contracts	-	100,000	100,000	0.00%
Total Law Library	-	100,000	100,000	0.00%
Accommodation Tax Fund:				
Services & Contracts	418,544	508,656	513,460	28.80%
Total Accommodation Tax	418,544	508,656	513,460	28.80%
Intergovernmental Grant Fund:				
Personal Services	139,634	147,502	155,435	18.57%
Services & Contracts	668,353	412,974	394,565	(4.46)%
Total Intergovernmental Grants	807,987	560,476	550,000	1.09%
Jail Operations Fund:				
Personal Services	48,010	49,326	49,453	4.77%
Supplies & Materials	450,57	40,000	39,750	20.45%
Services & Contracts	331,636	331,000	281,297	(14.50)%
Total Jail Operations	424,702	420,326	370,500	(9.46)%
Drug Abuse Treatment Fund:				
Services & Contracts	170,001	170,000	170,000	6.25%
Total Drug Abuse Treatment	170,001	170,000	170,000	6.25%

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Expenditures by Fund and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Emergency Communications:				
Personal Services	1,906,722	1,909,756	2,121,681	2,009,370
Supplies & Materials	48,599	13,276	10,825	23,500
Services & Contracts	929,824	897,763	953,507	972,390
Capital Outlay	-	15,370	-	47,886
Transfers Out	155,622	160,000	160,000	160,000
Total Emergency Comm.	3,040,767	2,996,164	3,246,013	3,213,146
Victim/Witness Fund:				
Personal Services	81,548	80,308	80,209	71,342
Supplies & Materials	284	654	1,762	627
Services & Contracts	156,330	152,339	155,538	153,719
Total Victim/Witness	238,162	233,301	237,509	225,688
Special Services Fund:				
Personal Services	1,531,080	1,540,531	1,670,845	1,671,395
Supplies & Materials	159,216	111,091	114,800	96,395
Services & Contracts	1,274,434	1,430,870	967,098	1,303,869
Capital Outlay	7,532	-	49,294	-
Transfers Out	435,669	345,000	443,237	410,660
Total Special Services	3,407,932	3,427,493	3,223,731	3,500,724
CDBG CHIP Grant Fund:				
Services & Contracts	52,410	-	-	-
Total CDBG CHIP Grant	52,410	-	-	-
SPLOST IV Fund:				
Capital Outlay	3,899	7,186	-	-
Total SPLOST IV	3,899	7,186	-	-
SPLOST V Fund:				
Capital Outlay	1,795,726	910,994	756,058	1,800,000
Transfers Out	137,810	-	-	-
Total SPLOST V	1,933,536	910,994	756,058	1,800,000
Capital Projects Fund:				
Capital Outlay	48,501	-	-	(100.00)%
Total Capital Projects	48,501	-	-	(100.00)%
SPLOST VI Fund:				
Capital Outlay	18,056,233	17,680,783	13,653,055	13,350,000
Total SPLOST VI	18,056,233	17,680,783	13,653,055	13,350,000

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Expenditures by Fund and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Emergency Communications:				
Personal Services	1,994,063	2,189,022	2,058,788	2.46%
Supplies & Materials	37,202	42,272	26,065	10.91%
Services & Contracts	922,560	1,050,197	992,126	2.03%
Capital Outlay	31,671	51,457	51,457	7.46%
Transfers Out	160,000	160,000	160,000	0.00%
Total Emergency Comm.	3,145,497	3,492,948	3,288,436	2.34%
Victim/Witness Fund:				
Personal Services	74,861	74,927	65,520	(8.16)%
Supplies & Materials	1,493	10,780	-	(100.00)%
Services & Contracts	152,975	155,184	123,230	(19.83)%
Total Victim/Witness	229,328	240,891	188,750	(16.37)%
Special Services Fund:				
Personal Services	1,678,536	2,115,604	1,729,586	3.48%
Supplies & Materials	111,807	132,125	114,940	0.12%
Services & Contracts	1,005,889	1,383,133	1,283,692	(1.55)%
Capital Outlay	(24,732)	8,500	8,500	100.00%
Transfers Out	376,745	508,656	453,460	10.42%
Total Special Services	3,148,246	4,148,018	3,590,178	2.56%
CDBG CHIP Grant Fund:				
Services & Contracts	-	-	-	0.00%
Total CDBG CHIP Grant	-	-	-	0.00%
SPLOST IV Fund:				
Capital Outlay	-	-	-	0.00%
Total SPLOST IV	-	-	-	0.00%
SPLOST V Fund:				
Capital Outlay	1,930,552	1,800,000	1,000,000	(44.44)%
Transfers Out	-	-	-	0.00%
Total SPLOST V	1,930,552	1,800,000	1,000,000	(44.44)%
Capital Projects Fund:				
Capital Outlay	156,316	-	-	(100.00)%
Total Capital Projects	156,316	-	-	(100.00)%
SPLOST VI Fund:				
Capital Outlay	1,619	13,350,000	2,500,000	(81.27)%
Total SPLOST VI	-	13,350,000	2,500,000	(81.27)%

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Expenditures by Fund and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
SPLOST VII Fund:				
Capital Outlay	-	-	7,492,976	21,000,000
Transfers Out	-	-	81,390	-
Total SPLOST VII	-	-	7,574,366	21,000,000
Public Roads - LMIG Fund:				
Capital Outlay	-	76,738	1,086,537	-
Total Public Roads - LMIG	-	76,738	1,086,537	-
CDBG The Haven Fund:				
Capital Outlay	-	495,000	-	-
Total CDBG The Haven	-	495,000	-	-
CDBG Second Harvest Fund:				
Capital Outlay	-	-	-	-
Total CDBG Second Harvest	-	-	-	-
Water & Sewer Fund:				
Personal Services	874,941	903,694	943,265	972,855
Supplies & Materials	481,624	403,215	539,275	462,750
Services & Contracts	2,583,003	2,803,293	2,724,149	2,421,502
Capital Outlay	20	27,709	25,513	-
Debt Service	14,026	164,955	902	600
Transfers Out	263,206	265,000	350,000	377,000
Non-operating	442,648	479,106	241,433	217,213
Total Water & Sewer	4,659,467	5,046,972	4,824,538	4,451,920
Landfill Fund:				
Supplies & Materials	-	-	142	-
Services & Contracts	50,000	50,400	68,771	99,716
Capital Outlay	(6228)	(4,190)	-	30,000
Transfers Out	1,045,041	428,523	104,000	104,000
Total Landfill	1,088,813	474,733	172,913	233,716
Tax Lighting Districts Fund:				
Services & Contracts	283,847	290,639	295,855	300,590
Total Tax Lighting Districts	283,847	290,639	295,855	300,590

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Expenditures by Fund and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
SPLOST VII Fund:				
Capital Outlay	14,576,494	21,000,000	21,000,000	0.00%
Transfers Out	426,729	-	-	0.00%
Total SPLOST VII	15,003,223	21,000,000	21,000,000	0.00%
Public Roads - LMIG Fund:				
Capital Outlay	1,215,253	-	-	0.00%
Total Public Roads - LMIG	1,215,253	-	-	0.00%
CDBG The Haven Fund:				
Capital Outlay	-	-	-	0.00%
Total CDBG The Haven	-	-	-	0.00%
CDBG Second Harvest Fund:				
Capital Outlay	246,975	-	-	0.00%
Total CDBG Second Harvest	246,975	-	-	0.00%
Water & Sewer Fund:				
Personal Services	967,130	1,255,044	991,642	1.93%
Supplies & Materials	776,656	757,015	508,275	9.84%
Services & Contracts	2,894,360	3,134,149	2,626,250	8.46%
Capital Outlay	1,021,019	199,000	-	0.00%
Debt Service	41,601	600	600	0.00%
Transfers Out	377,000	377,000	450,000	19.36%
Non-operating	214,299	217,213	162,900	(25.00)%
Total Water & Sewer	6,292,065	5,940,021	4,739,667	6.46%
Landfill Fund:				
Supplies & Materials	577	500	500	100.00%
Services & Contracts	69,876	92,932	92,932	(6.80)%
Capital Outlay	-	30,000	30,000	0.00%
Transfers Out	78,000	104,000	150,000	44.23%
Total Landfill Fund	178,907	227,432	273,432	16.99%
Tax Lighting Districts Fund:				
Services & Contracts	301,548	307,230	306,700	2.03%
Total Tax Lighting Districts	301,548	307,230	306,700	2.03%

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Expenditures by Fund and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Sanitation Fund:				
Personal Services	520,681	325,245	-	-
Supplies & Materials	6,104	1,916	-	-
Services & Contracts	424,424	333,575	-	-
Capital Outlay	-	2	-	-
Transfers Out	62,470	65,000	-	-
Total Sanitation	1,013,679	725,737	-	-
Equipment Maintenance Fund:				
Personal Services	365,076	412,205	433,767	422,400
Supplies & Materials	13,758	11,612	12,515	10,325
Services & Contracts	72,409	69,922	53,108	37,836
Capital Outlay	-	-	8,197	18,000
Total Equipment Maintenance	451,243	493,738	507,587	488,561
Health Insurance Fund:				
Services & Contracts	3,980,144	5,429,756	6,364,637	5,289,578
Total Health Insurance	3,980,144	5,429,756	6,364,637	5,289,578
Fleet Manager Fund:				
Services & Contracts	3,658,420	3,517,950	3,331,016	3,432,062
Non-operating	7,182	3,405	2,740	-
Total Fleet Manager	3,665,602	3,521,355	3,333,756	3,432,062
Workers Compensation Fund:				
Services & Contracts	911,863	377	483,289	506,828
Total Workers Compensation	911,863	377	483,289	506,828
All Funds:				
Personal Services	30,333,089	30,569,402	32,041,686	30,981,303
Supplies & Materials	1,142,443	1,169,209	1,158,813	1,072,546
Services & Contracts	39,483,782	39,095,873	39,003,659	39,810,098
Capital Outlay	20,924,788	19,846,943	23,885,496	37,740,500
Debt Service	1,235,797	1,037,450	1,081,716	1,067,000
Transfers Out	3,387,589	2,142,550	1,968,506	1,896,701
Non-operating	449,831	496,070	244,173	217,213
Total All Fund	96,957,319	97,357,497	99,384,050	112,785,361

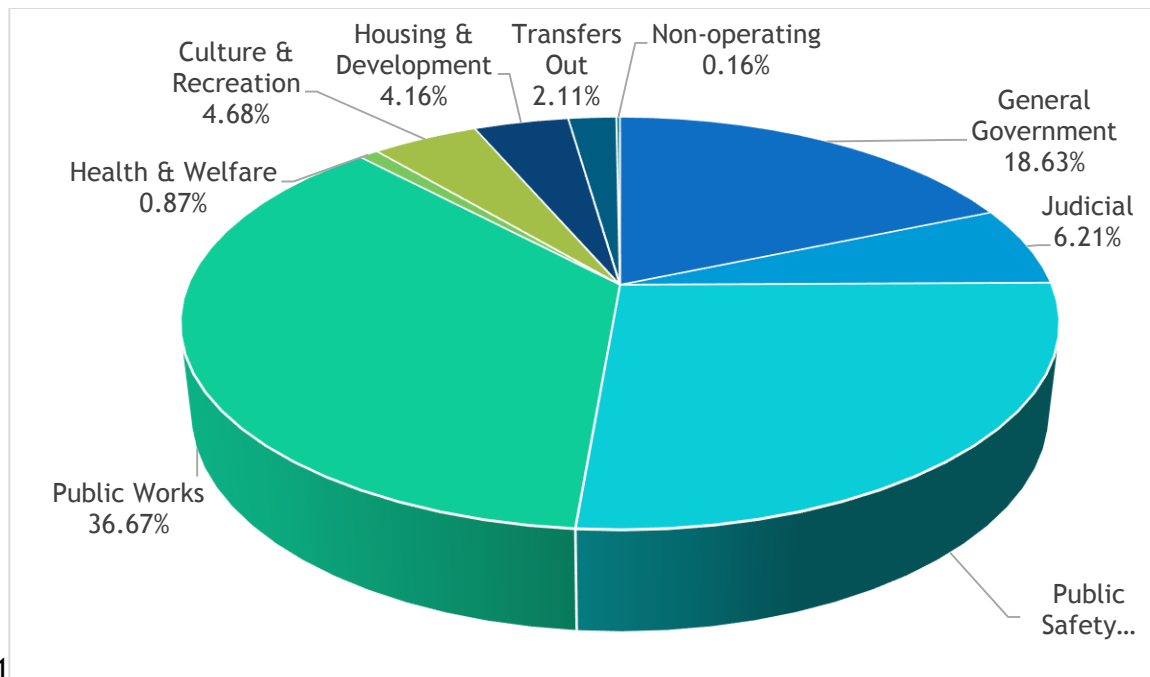
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Expenditures by Fund and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Sanitation Fund:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Equipment Maintenance Fund:				
Personal Service	447,947	439,079	441,711	4.57%
Supplies & Materials	9,023	35,760	14,425	39.71%
Services & Contracts	43,373	58,071	2,452,978	6,383.19%
Capital Outlay	18,464	-	-	(100.00)%
Total Equipment Maintenance	518,807	532,910	2,909,114	495.45%
Health Insurance Fund:				
Services & Contracts	4,247,494	5,336,451	5,336,451	0.89%
Total Health Insurance	4,247,494	5,336,451	5,336,451	0.89%
Fleet Manager Fund:				
Services & Contracts	1,888,981	3,469,026	-	(100.00)%
Non-operating	1,883	-	-	0.00%
Total Fleet Manager	1,890,864	3,469,026	-	(100.00)%
Workers Compensation Fund:				
Services & Contracts	737,534	506,828	506,828	0.00%
Total Workers Compensation	737,534	506,828	506,828	0.00%
All Fund:				
Personal Services	31,157,938	34,467,245	32,060,687	3.48%
Supplies & Materials	1,528,613	1,899,279	1,164,048	8.53%
Services & Contracts	30,300,963	42,519,051	38,937,897	(2.19)%
Capital Outlay	19,850,498	39,539,821	24,996,821	(33.77)%
Debt Services	1,095,386	1,067,000	1,060,200	(0.64)%
Transfers Out	2,289,515	2,247,033	2,119,501	11.75%
Non-operating	216,182	217,213	162,900	(25.00)%
Total All Funds	86,439,095	121,956,642	100,502,054	(10.89)%

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Expenditure Charts



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FIGURE 35 - ALL FUNDS EXPENDITURES BY FUNCTION

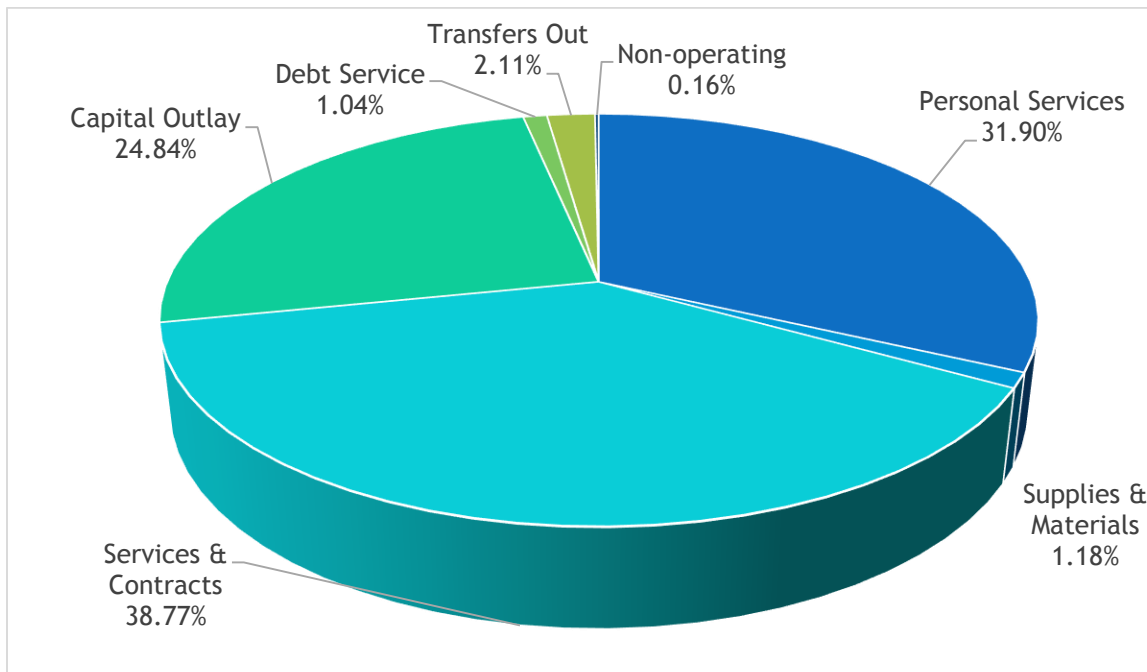


FIGURE 36 - ALL FUNDS EXPENDITURES BY TYPE

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Fund Balance/Fund Equity History

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General Fund	20,251,609	19,038,348	18,471,581	17,429,608	14,981,911
KLVB Fund	94,972	82,343	-	-	-
Commissary Fund	69,536	257,239	379,334	459,070	474,834
Drug Seizure Fund	1,332,407	1,277,427	1,076,545	964,236	992,452
Law Library Fund	420,763	414,974	363,020	356,839	333,430
Accommodation Tax Fund	-	-	7,080	24,727	24,057
Intergovernmental Grants	-	-	-	-	-
Jail Operations Fund (1)	33	21,515	19,885	45,243	45,763
Drug Abuse Treatment (2)	(420,945)	(476,059)	(284,125)	2,485	(4,030)
Emergency Comm. Fund	(130,248)	(402,406)	(284,125)	10,033	116,653
Victim/Witness Fund (3)	(121,130)	(169,039)	70	32,664	44,702
Special Services Fund (4)	143,572	76,836	185,557	215,235	259,177
SPLOST IV	1,140,384	28,123	11,081	7,186	-
SPLOST V (5)	8,691,754	6,122,568	5,447,196	3,658,412	2,750,698
Capital Projects Fund (6)	24,057,781	4,090,149	1,231,905	819,485	591,371
SPLOST VI (7)	201,144	(5,883,184)	(860,326)	2,048,815	5,740,363
SPLOST VII (8)	-	-	-	-	-
Public Roads - LMIG	-	-	-	-	-
Water & Sewer Fund	27,427,650	30,731,536	31,588,686	32,614,067	32,037,608
Landfill Fund (9)	76,077	566,809	881,766	204,023	165,010
Tax Lighting Districts (10)	(167,459)	(256,347)	4,606	6,816	(40,780)
Sanitation Fund	(145)	(17,839)	2,728	1,747	-
Equipment Maintenance	158,524	108,417	30,223	13,979	7,187
Health Insurance (11)	26,379	227,158	26,358	162,558	(5,720)
Fleet Manager (12)	754,265	1,731,836	1,654,226	1,203,370	724,214
Workers Compensation (13)	-	315,479	244,394	10,479	308,896
Total Fund Balance/Equity	84,006,923	57,885,883	60,213,089	59,991,077	61,997,616

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Fund Balance/Fund Equity History

	FY 2014	FY 2015	FY 2015 % Change	FY 2016	FY 2016 % Change
General Fund	14,981,911	14,981,911	0.00%	14,981,911	0.00%
KLVB Fund	-	-	0.00%	-	0.00%
Commissary Fund	534,018	535,594	0.30%	535,594	0.00%
Drug Seizure Fund	973,562	973,562	0.00%	973,562	0.00%
Law Library Fund	325,808	325,808	0.00%	325,808	0.00%
Accommodation Tax Fund	71,688	71,688	0.00%	71,688	0.00%
Intergovernmental Grants	-	-	0.00%	-	0.00%
Jail Operations Fund (1)	38,570	-	(100.00)%	-	0.00%
Drug Abuse Treatment (2)	34,322	43,322	26.22%	43,322	0.00%
Emergency Comm. Fund	86,622	86,622	0.00%	86,622	0.00%
Victim/Witness Fund (3)	27,397	2,670	(90.25)%	2,670	0.00%
Special Services Fund (4)	706,094	844,320	19.58%	994,142	17.74%
SPLOST IV	-	-	0.00%	-	0.00%
SPLOST V (5)	1,998,164	200,664	(89.96)%	-	(100.00)%
Capital Projects Fund (6)	395,093	-	(100.00)%	-	0.00%
SPLOST VI (7)	2,551,971	1,211,971	(52.51)%	-	(100.00)%
SPLOST VII (8)	2,658,268	-	(100.00)%	-	0.00%
Public Roads - LMIG	-	-	0.00%	-	0.00%
Water & Sewer Fund	32,667,890	32,852,532	0.57%	33,352,865	1.50%
Landfill Fund (9)	353,184	482,684	36.67%	579,252	20.01%
Tax Lighting Districts (10)	(83,089)	-	100.00%	-	0.00%
Sanitation Fund	-	-	0.00%	-	0.00%
Equipment Maintenance	15,217	15,217	0.00%	15,217	0.00%
Health Insurance (11)	(548)	-	100.00%	-	0.00%
Fleet Manager (12)	(11,741)	-	100.00%	-	0.00%
Workers Compensation (13)	307,976	326,148	5.90%	397,687	21.93%
Total Fund Balance/Equity	59,148,180	52,954,753	(10.47)%	52,360,380	(1.12)%

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Fund Balance/Fund Equity History

(1) - Jail Operations Fund - This fund has seen a decline in fund balance for the past several years, primarily due to the rising costs and declining fine revenues. Staff has worked very closely with the Sheriff's Office to monitor the fund. During 2015, some costs were shifted between the Jail Operations Fund and the General Fund to address some of the issues.

(2) Drug Abuse Treatment Fund - Several years ago, due to a number of factors, this agency was taken out of the County's accounting system where they were treated as a department and moved to an appropriation. The source of revenues is the add-on to fines for drug abuse treatment and a small amount that is received from the other municipalities. Fine revenues as discussed before are showing a decline which has an impact on the fund balance.

(3) Victim/Witness Fund - For many years, the 5% add-on fine for victim programs was able to fund the District Attorney, the Solicitor and The Haven. However, as expenditures continued to rise and fine revenues declined, The Haven was eliminated. Since that time, the fund had been showing some improvement but again fine revenues have started to decline. As a result, the District Attorney and the Solicitor have had to reduce their budgets for victim programs for 2016.

(4) Special Services Fund - This fund continues to remain healthy and grow from year to year.

(5) SPLOST V Projects - This fund reflects the anticipated completion of capital projects.

(6) Capital Project Fund - This fund reflects the anticipated completion of the jail construction project.

(7) SPLOST VI Fund - This fund reflects the anticipated completion of capital projects.

(8) SPLOST VII Fund - This fund reflects the anticipated completion of capital projects.

(9) Landfill Fund - As post-closure requirements are met, this fund will continue to build equity. In prior years there were some transfers made for solid waste but as that fund is closed, the Landfill Fund will continue to grow.

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Fund Balance/Fund Equity History

(10) Tax Lighting District Fund - Staff has worked through the existing tax lighting districts and put conditions on new districts in an effort to address the deficit fund balance that has historically existed. Recommended rate changes will further address the issue, eliminating any deficits.

(11) Health Insurance Fund - Staff has worked with our insurance consultant to improve the health of this fund. Additionally, the wellness program is in its third year and is showing some positive effects.

(12) Fleet Manager Fund - This fund has been combined with the Equipment Maintenance Fund for fiscal year 2016.

(13) Workers Compensation Fund - This fund continues to grow annually. Lowndes County reduces the rate recommended by ACCG due to historically lower experience rates.

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Debt Service

As of December 1, 2003, the County entered into a capital lease with the Central Valdosta Development Authority for the purchase of the Judicial Complex. During fiscal year 2013, the bonds held by the CVDA were refunded and new bonds were issued through the Lowndes County Public Facilities Authority. The County entered into a capital lease with the LCPFA for the purchase of the Judicial Complex.

Various capital leases were entered into through the ACCG lease program for acquisition of buildings and equipment. The assets acquired through the capital leases for governmental activities are as follows:

Building	\$15,500,000
Equipment	\$8,130,501
Less: Accumulated Depreciation	\$(8,669,142)
Total	\$14,961,359

This fiscal year 2014 amortization expense of \$1,307,592 was included in the depreciation expense.

As of August 1996, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for \$5,000,000 to finance acquisition and development of industrial sites. The bonds have a floating interest rate based on a percentage of the London Interbank Offer Rate (LIBOR). The bonds were payable “interest only” until January 1, 1999 after which annual payments of principal were due. The bonds mature on January 1, 2017. The balance as of June 30, 2014 was \$1,265,000.

As of December 2008, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for \$15,000,000 to finance acquisition and development of industrial sites. The bonds have a fixed interest rate. The bonds mature February 1, 2024. The balance as of June 30, 2014 was \$11,595,000.

Internal service funds predominately serve the governmental funds. Accordingly, the long-term liabilities for them are included as part of the totals for governmental activities. Governmental activities debt is paid for by direct appropriation of funds for the Lowndes County Public Facilities Authority leases in the general fund and by allocation of rental payments for capital assets from applicable general fund departments.

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Debt Service

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
Governmental Activities:						
Capital Lease	Equipment	2007	3.95%	\$2,048,000	2017	Variable
Capital Lease	Judicial/Administrative Complex Building	2012	Fixed	\$9,265,000	2024	Variable
Business Type Activities:						
Revenue Bonds	Water & Sewer Capital Improvement	2006	Fixed	\$12,500,000	2016	Variable
Revenue Bonds	Water & Sewer Capital Improvement	2013	Fixed	\$7,545,000	2025	Variable

Fixed interest rates on the Judicial Complex Building capital lease range from 2.00% in 2014 to 3.00% in 2024. Annual principal installments range from \$700,000 in 2014 to \$1,020,000 in 2024.

Fixed interest rates on the Water & Sewer Revenue Bonds range from 2.00% in 2014 to 3.00% in 2022. Annual principal installments range from \$570,000 in 2014 to \$880,000 in 2025.

Following is a chart showing the future annual debt service requirements of the County:

	Governmental Activities				Business Type Activities	
	Capital Leases				Capital Leases	
	Judicial Complex		Equipment		W&S Equipment	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$850,000	\$196,600	\$16,400	\$1,235	\$715,000	\$185,962
2017	\$870,000	\$179,600	\$16,400	\$575	\$735,000	\$160,900
2018	\$885,000	\$162,200	\$4,100	\$41	\$750,000	146,200
2019	\$905,000	\$144,500	\$-	\$-	\$765,000	\$131,200
2020-2024	\$4,835,000	\$414,300	\$-	\$-	\$4,090,000	\$395,450
2025	\$-	\$-	\$-	\$-	\$880,000	\$17,600
Total	\$8,381,900	\$1,099,051	\$36,900	\$1,851	\$7,935,000	\$1,037,312

For reference, the Judicial Complex capital leases are paid from the General Fund. The equipment capital leases are paid from the Equipment Maintenance Fund although the rental allocation will come from the Special Services Fund as all equipment remaining is for Fire.

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Debt Service

Following is a calculation of the County's legal debt limits:

Capital Leases	
Assessed Value	\$2,909,255,977
Legal Debt Limit (1%)	\$29,092,560
Balance, June 30, 2014	\$9,238,300
Debt Margin	\$19,854,260
Capital Lease Debt Service	
General Fund Budget	\$51,458,538
Legal Debt Service Limit (10%)	\$5,145,854
Debt Service for 2016	\$1,264,235
Debt Margin	\$4,081,619

The amount of debt held by the County is very low. Additionally, the interest rates on that debt is low. The capital leases for equipment, paid by the Equipment Maintenance Fund, are very close to maturity. As discussed previously, the equipment still being paid under the lease belongs to the Fire Department. The rental payment from Fire includes the debt service payment as well as the maintenance cost. That lease will be paid off in the first quarter of 2017.

The capital lease for the Judicial/Administrative Complex was recently refunded and accounts for less than 2% of the General Fund expenditures. The County committed many years ago to building an administration building that consolidated all of the County's services. The debt service was built into the budget at the time the capital leases were done. The Water and Sewer Fund debt also was refunded and is covered by the cash flows of that fund.

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Capital Improvements

As discussed in the Capital Improvement Plan Policy, the County's objective is to allocate approximately 8% of the annual General Fund budget towards the addition and replacement of capital assets. The purpose is to meet the capital needs of the County in a manner which is most beneficial to the citizens while balancing debt and cash flow needs. In previous years, capital purchases and improvements were reduced, causing the age and condition of the County's fleet of vehicles and equipment to diminish.

Due to the economy, the Board elected in 2009 to suspend those capital improvements for one year. The goal at that time was to reduce the millage rate for the citizens by holding a line on expenditures, postponing capital investments and new personnel for one year. In the years since, the Board has elected to eliminate or significantly reduce capital purchases. To meet its capital needs the Board has also planned to use part of the special purpose local option sales tax to fund those purchases.

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	County Clerk	County website	\$28,114	During FY 2015, the Board approved an update to the County's website. The old site was antiquated and difficult to update. The new site automates a number of services that customers previously had to come in to complete. It also allows citizens to receive updates and posts meeting videos on the site. While there is no additional cost to operate the site, it should save approximately \$5,000 annually through efficiencies.
	ITS	Computer Equipment	\$200,000	This is an annual replacement of equipment and should have no significant impact on operating costs.
	Emergency Management	New Vehicle for EMA Director	\$28,750	The EMA Director currently drives an older vehicle previously used by the Sheriff's Office. Replacement with a new vehicle more suitable to EMA's needs will reduce annual maintenance costs by approximately \$5,000.

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Capital Improvements

Fund	Department	Capital Item	Approved Amount	Impact on Operating Costs
General Fund				
	Emergency Medical Services	Ambulance Replacement	\$150,000	This is an annual replacement request from South Georgia Medical Center which operates the EMS service. This is no additional costs for operation to Lowndes County.
Emergency Communications Fund				
	911 Operations	Replacement of Core Switches	\$43,157	This is a periodic replacement of computer equipment necessary as they reach end of life. This is not significant impact on operating costs.
	Radio Communications	Replace MDR/ Inner City Radio	\$8,300	This is a periodic replacement of radio equipment that allows different agencies to communicate as a backup to the 800 MHz system. There is no significant impact to operating costs.
Special Services Fund				
	Planning Commission/MPO	Upgrade Presentation Equipment	\$8,500	Prior to construction of the Judicial Complex, the administrative offices were located in the Old Admin Building on Savannah Avenue. While the Board of Health leases this facility, the Planning Commission still uses the old chambers for meetings. The County is paying a portion of the cost to upgrade the equipment but there should be no significant increase to operating costs.
Water & Sewer Fund				
	Water & Sewer	VacTruck Replacement	\$275,000	The VacTruck is used to clean out pipes and is shared with the Public Works Department. The current truck is old and needs to be replaced. The reduction in maintenance costs is estimated at \$7,500.

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Capital Improvements

Summary of Impacts:

The majority of capital expenditures outside of infrastructure (SPLOST, LMIG) is related to routine replacement of items, most of which have no significant impact on operating costs. The summary by fund is as follows:

Fund	Approved Amount	Impact on Operating Costs
General Fund	\$406,864	\$10,000
Emergency Communications Fund	\$51,457	\$-
Special Services Fund	\$8,500	\$-
Water & Sewer Fund	\$275,000	\$7,500

Depreciation of all capital assets is computed on a straight line basis 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 - 50 Years
Water Systems	5 - 50 Years
Sewer Systems	5 - 50 Years

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Capital Improvements

Capital Assets, June 2014	Governmental Activities	Business Type Activities
Non-depreciable Capital Assets:		
Land	\$2,884,216	\$2,690,543
Construction in Progress	\$2,141,952	\$81,063
Total Non-depreciable Capital Assets	\$5,026,168	\$2,771,606
Depreciable Capital Assets:		
Buildings and Building Improvements	\$84,964,973	\$-
Improvements other than Buildings	\$1,023,866	\$-
Machinery and Equipment	\$25,546,188	\$58,719,174
Vehicles	\$9,745,735	\$202,057
Infrastructure	\$313,139,032	\$-
Total Depreciable Assets	\$434,419,794	\$58,921,231
Less Accumulated Depreciation For:		
Buildings and Building Improvements	\$22,238,235	\$-
Improvements other than Buildings	\$757,209	\$-
Machinery and Equipment	\$22,103,876	\$22,818,921
Vehicles	\$8,155,598	\$92,826
Infrastructure	\$280,166,246	\$-
Total Accumulated Depreciation	\$333,421,164	\$22,911,747
Total Depreciable Capital Assets, Net	\$100,998,630	\$36,009,484
Capital Assets, Net	\$106,024,798	\$38,781,090

The County acquired five mini buses through grant funds and they are operated by a third party contractor to provide transit services for which the contractor receives direct compensation from the users of the service. The County insures the mini buses and that insurance cost is paid back to the County by the third party contractor. When the mini buses are no longer utilized, they have to be returned to the granting agency. These mini buses are not included in the capital assets of the County.

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General Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	40,864,267	41,055,684	41,888,302	44,469,661
Licenses & Permits	8,119	1,776	4,229	5,000
Intergovernmental	235,346	258,284	466,359	430,020
Charges for Service	4,188,947	3,747,909	3,582,276	3,411,000
Fines & Forfeitures	1,901,130	1,793,077	1,757,452	1,750,000
Investment Income	2,473	8,126	16,522	15,000
Miscellaneous	211,968	78,530	81,747	14,500
Total Revenues	47,412,250	46,943,385	47,796,886	50,095,181
Expenditures:				
General Government	10,803,696	10,455,254	11,245,248	11,762,448
Judicial	4,992,829	5,203,028	5,440,571	5,490,667
Public Safety	19,389,141	19,124,056	19,924,231	19,341,202
Public Works	4,217,488	4,496,316	4,706,797	5,059,539
Health & Welfare	696,7106	679,923	690,328	767,784
Culture & Recreation	4,518,597	4,577,105	4,681,078	4,742,500
Housing & Development	2,906,221	2,910,801	2,947,327	3,002,000
Total Expenditures	47,524,688	47,446,483	49,635,580	50,166,140
Excess of Revenues Over Expenditures	(112,438)	(503,098)	(1,838,694)	(70,959)
Other Sources:				
Transfers In	1,463,635	714,000	889,000	916,000
Transfers Out	(1,287,771)	(879,027)	(829,879)	(845,041)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	63,426	(668,125)	(1,779,573)	-
Beginning Fund Balance	17,366,181	17,429,608	16,761,484	14,981,911
Ending Fund Balance	17,429,608	16,761,484	14,981,911	14,981,911

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General Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	38,801,546	44,827,500	44,870,500	0.90%
Licenses & Permits	9,420	5,000	5,000	0.00%
Intergovernmental	364,879	255,038	277,038	(35.58)%
Charges for Service	3,712,083	3,601,650	3,706,000	8.65%
Fines & Forfeitures	1,650,856	1,575,000	1,485,000	(15.14)%
Investment Income	21,576	15,000	20,000	33.33%
Miscellaneous	117,982	9,500	10,000	(31.03)%
Total Revenues	44,678,342	50,288,688	50,373,538	0.55%
Expenditures:				
General Government	11,551,647	14,747,357	12,285,778	4.45%
Judicial	5,485,693	6,339,116	5,793,331	5.51%
Public Safety	19,998,557	22,112,750	19,284,550	(0.29)%
Public Works	4,913,806	5,449,895	4,776,198	(5.60)%
Health & Welfare	753,235	783,435	708,140	(7.77)%
Culture & Recreation	1,164,607	4,742,500	4,702,500	(0.84)%
Housing & Development	33,728	3,004,000	3,002,000	0.00%
Total Expenditures	43,901,273	57,179,053	50,552,497	0.77%
Excess of Revenues Over Expenditures	777,069	(6,890,365)	(178,959)	152.20%
Other Sources:				
Transfers In	687,000	916,000	1,085,000	18.45%
Transfers Out	(845,041)	(1,097,377)	(906,041)	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	619,028	(7,071,742)	-	0.00%
Beginning Fund Balance	14,981,911	14,981,911	14,981,911	0.00%
Ending Fund Balance	15,600,939	7,610,169	14,981,911	0.00%

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General Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Taxes:				
Property Tax	22,976,925	23,168,794	23,860,599	26,612,161
Prior Year	712,247	512,543	551,488	515,000
Not on Digest	9,769	14,658	8,713	12,000
Intangible	405,139	503,831	412,764	435,000
Motor Vehicle	2,232,456	2,273,566	1,685,339	2,000,000
Real Estate Transfer	95,434	102,859	105,949	100,000
Mobile Home	193,615	187,838	184,770	175,000
Payment in Lieu of Tax	40,346	40,979	46,178	40,000
Property Tax - Industrial	-	-	-	-
Property Tax - Recreation	-	-	-	-
Timber Tax	78,610	89,604	184,556	80,000
Heavy Duty Tax	699	618	953	500
Public Utility Tax	558,293	659,404	565,454	600,000
Title Ad Valorem Tax	-	431,831	1,623,444	1,250,000
Local Option Sales Tax	12,778,041	12,387,903	11,991,187	12,000,000
Penalties & Interest - Property	781,905	679,052	666,602	650,000
Special Assessment Tax	789	2,202	306	-
Total Taxes	40,864,267	41,055,684	41,888,302	44,469,661
Licenses & Permits:				
NPDES - Stormwater	8,119	1,776	4,229	5,000
Total Licenses & Permits	8,119	1,776	4,229	5,000
Intergovernmental:				
Georgia - Indigent Defense	37,332	27,084	20,117	25,000
Georgia - Probation	66,569	83,282	129,488	85,000
Georgia - Juvenile Judge Comp.	34,812	42,835	34,268	34,250
GEMA	27,635	32,770	32,770	32,770
Echols Co. Public Defender	2	-	-	-
Law Clerk	14,859	17,928	14,834	17,000
Tax Commissioner - FICA	54,137	54,385	53,956	55,000
Georgia - DOT Mowing	-	-	180,925	181,000
Total Intergovernmental	235,346	258,284	466,359	430,020
Charges for Service:				
Brooks Co. Ankle Monitoring	-	-	3,045	-
Valdosta Prisoner Housing	720,250	497,385	563,700	450,000
Dasher - Sheriff's Patrol	10,000	10,000	10,000	10,000
Other Gov. - Prisoner Housing	421,128	230,025	174,056	210,000
Tax Commissioner Fees	184,352	212,827	246,845	210,000

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General Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Taxes:				
Property Tax	20,566,709	26,500,000	20,600,000	(22.59)%
Prior Year	599,268	550,000	550,000	6.80%
Not on Digest	6,941	12,000	12,000	0.00%
Intangible	394,652	400,000	400,000	(8.05)%
Motor Vehicle	1,065,969	1,375,000	995,000	(50.25)%
Real Estate Transfer	116,112	100,000	103,000	3.00%
Mobile Home	159,182	185,000	145,000	(17.14)%
Payment in Lieu of Tax	50,031	40,000	40,000	0.00%
Property Tax - Industrial	-	-	2,900,000	100.00%
Property Tax - Recreation	-	-	3,600,000	100.00%
Timber Tax	142,529	100,000	65,000	(18.75)%
Heavy Duty Tax	1,680	500	500	0.00%
Public Utility Tax	654,305	565,000	625,000	4.17%
Title Ad Valorem Tax	2,155,128	2,100,000	1,950,000	56.00%
Local Option Sales Tax	12,227,207	12,250,000	12,250,000	2.08%
Penalties & Interest - Property	661,833	650,000	635,000	(2.31)%
Special Assessment Tax	-	-	-	0.00%
Total Taxes	38,801,546	44,824,500	44,870,500	0.90%
Licenses & Permits:				
NPDES - Stormwater	9,420	5,000	5,000	0.00%
Total Licenses & Permits	9,420	5,000	5,000	0.00%
Intergovernmental:				
Georgia - Indigent Defense	59,856	3,000	55,000	120.00%
Georgia - Probation	84,642	115,000	85,000	0.00%
Georgia - Juvenile Judge Comp.	25,701	34,268	34,268	0.05%
GEMA	32,770	32,770	32,770	0.00%
Echols Co. Public Defender	-	-	-	0.00%
Law Clerk	12,839	15,000	15,000	(11.76)%
Tax Commissioner - FICA	58,609	55,000	55,000	0.00%
Georgia - DOT Mowing	90,462	-	-	(100.00)%
Total Intergovernmental	364,879	255,038	277,038	(35.58)%
Charges for Service:				
Brooks Co. Ankle Monitoring	2,844	3,500	1,000	100.00%
Valdosta Prisoner Housing	500,945	450,000	485,000	7.78%
Dasher - Sheriff's Patrol	10,000	10,000	10,000	0.00%
Other Gov. - Prisoner Housing	238,815	210,000	220,000	4.76%
Tax Commissioner Fees	243,926	210,000	250,000	19.05%

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General Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Charges for Service:				
FIFAs	92,090	117,784	107,479	110,000
Board of Elections	67,780	8,107	15,197	5,000
LCSO - Vehicle Usage	1,137	1,593	100	100
Clerk of Court	695,205	547,588	423,216	420,000
Probate Court	232,788	287,573	165,690	155,000
Magistrate Court	385,922	425,972	406,419	400,000
Board of Assessors	602	715	150	150
Animal Shelter Fees	149,865	151,922	150,130	155,000
Dasher - Fire Services	7,696	15,000	-	-
Feed the Elderly	36,917	12,839	11,342	-
Bird Supper	6,100	5,500	3,768	-
LCSO - Jail Inmate Medical	4,845	3,941	3,255	3,000
LCSO - Bond Fees	95,975	88,700	73,460	72,000
LCSO - Investigations	59,704	58,142	70,284	70,000
LCSO - Sheriff Fees	35,084	42,353	40,140	37,000
LCSO - Work Detail	2,850	500	-	-
LCSO - Credit Card Fees	4,194	875	1,992	1,500
LCSO - Fingerprint Fees	22,300	34,118	19,305	24,000
LCSO - Other	4,382	3,659	3,723	3,500
BOC - Credit Card Fees	10,112	17,996	27,800	30,000
Public Works - Administration	-	-	1,083	-
Public Works - Culvert Fees	40,855	33,078	37,594	30,000
Evidence Tapes	11,150	100	25	-
Bad Check Fees	1,855	2,051	1,585	1,750
Other	3,720	5,088	27,944	5,000
Contributions - Miscellaneous	15	-	-	-
Contributions - Animal Shelter	-	3,745	3,230	-
LCSO - Resource Officer	329,345	343,169	387,233	388,000
Rent - 4H Camp	39,009	36,046	39,172	35,000
Rent - Civic Center	5,250	4,200	2,575	4,000
Rent - Other	506,469	545,318	560,738	581,000
Total Charges for Service	4,188,947	3,747,909	3,582,276	3,411,000
Fines & Forfeitures:				
Fines - Superior Court	1,677,581	1,603,199	1,567,606	1,600,000
Fines - State Court	223,550	189,878	189,846	150,000
Total Fines & Forfeitures	1,901,130	1,793,077	1,757,452	1,750,000

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General Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Charges for Service:				
FIFAs	108,670	105,000	105,000	(4.55)%
Board of Elections	33,289	55,000	55,000	1,000.00%
LCSO - Vehicle Usage	-	-	-	(100.00)%
Clerk of Court	436,150	420,000	430,000	2.38%
Probate Court	160,789	150,000	155,000	0.00%
Magistrate Court	388,866	400,000	400,000	0.00%
Board of Assessors	447	150	500	233.33%
Animal Shelter Fees	131,095	150,000	150,000	(3.23)%
Dasher - Fire Services	-	-	-	0.00%
Feed the Elderly	11,424	-	-	0.00%
Bird Supper	-	-	-	0.00%
LCSO - Jail Inmate Medical	2,871	3,000	3,000	0.00%
LCSO - Bond Fees	71,880	70,000	70,000	(2.78)%
LCSO - Investigations	46,938	50,000	50,000	(28.57)%
LCSO - Sheriff Fees	40,870	40,000	40,000	8.11%
LCSO - Work Detail	-	-	-	0.00%
LCSO - Credit Card Fees	439	500	500	(66.67)%
LCSO - Fingerprint Fees	1,963	250	250	(98.96)%
LCSO - Other	5,133	3,500	4,500	28.57%
BOC - Credit Card Fees	32,761	30,000	30,000	0.00%
Public Works - Administration	1,789	-	-	0.00%
Public Works - Culvert Fees	47,699	35,000	35,000	16.67%
Evidence Tapes	100	-	-	0.00%
Bad Check Fees	1,280	1,750	1,750	0.00%
Other	3,207	3,500	3,500	(30.00)%
Contributions - Miscellaneous	-	-	-	0.00%
Contributions - Animal Shelter	1,004	-	-	0.00%
LCSO - Resource Officer	517,949	515,000	518,000	33.51%
Rent - 4H Camp	26,081	35,000	37,500	7.14%
Rent - Civic Center	4,500	2,500	2,500	(37.50)%
Rent - Other	638,359	648,000	648,000	11.53%
Total Charges for Service	3,712,083	3,601,650	3,706,000	8.65%
Fines & Forfeitures:				
Fines - Superior Court	1,452,553	1,400,000	1,300,000	(18.75)%
Fines - State Court	198,302	175,000	185,000	23.33%
Total Fines & Forfeitures	1,650,856	1,575,000	1,485,000	(15.14)%

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General Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Investment Income:				
Interest Income	2,473	8,126	16,522	15,000
Total Investment Income	2,473	8,126	16,522	15,000
Miscellaneous:				
Misc. - Vendor Commissions	830	2,147	3,344	2,000
Misc. - Other	1,798	3,234	1,027	2,500
Insurance Reimbursements	140,036	68,416	59,343	-
General Surplus Sales	69,303	4,732	18,033	10,000
Total Miscellaneous	211,968	78,530	81,747	14,500
Operating Transfers:				
Transfers In - 911 Operations	155,622	160,000	160,000	160,000
Transfers In - SPLOST V	137,810	-	-	-
Transfers In - Special Services	217,986	220,000	275,000	275,000
Transfers In - Water & Sewer	263,206	265,000	350,000	377,000
Transfers In - Sanitation	62,470	65,000	-	-
Transfers In - Landfill	626,541	4,000	104,000	104,000
Total Operating Transfers	1,463,635	714,000	889,000	916,000
Total Revenues	48,875,885	47,657,385	48,685,886	51,011,181

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General Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Investment Income:				
Interest Income	21,576	15,000	20,000	33.33%
Total Investment Income	21,576	15,000	20,000	33.33%
Miscellaneous:				
Misc. - Vendor Commissions	2,429	2,000	2,500	25.00%
Misc. - Other	78,591	2,500	2,500	0.00%
Insurance Reimbursements	13,236	-	-	0.00%
General Surplus Sales	23,727	5,000	5,000	(50.00)%
Total Miscellaneous	117,982	9,500	10,000	(31.03)%
Operating Transfers:				
Transfers In - 911 Operations	160,000	160,000	160,000	0.00%
Transfers In - SPLOST V	-	-	-	0.00%
Transfers In - Special Services	275,000	275,000	325,000	18.18%
Transfers In - Water & Sewer	377,000	377,000	450,000	19.36%
Transfers In - Sanitation	-	-	-	0.00%
Transfers In - Landfill	104,000	104,000	150,000	44.23%
Total Operating Transfers	916,000	916,000	1,085,000	18.45%
Total Revenues	45,594,342	51,204,688	51,458,538	0.88%

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General Fund Revenue Charts

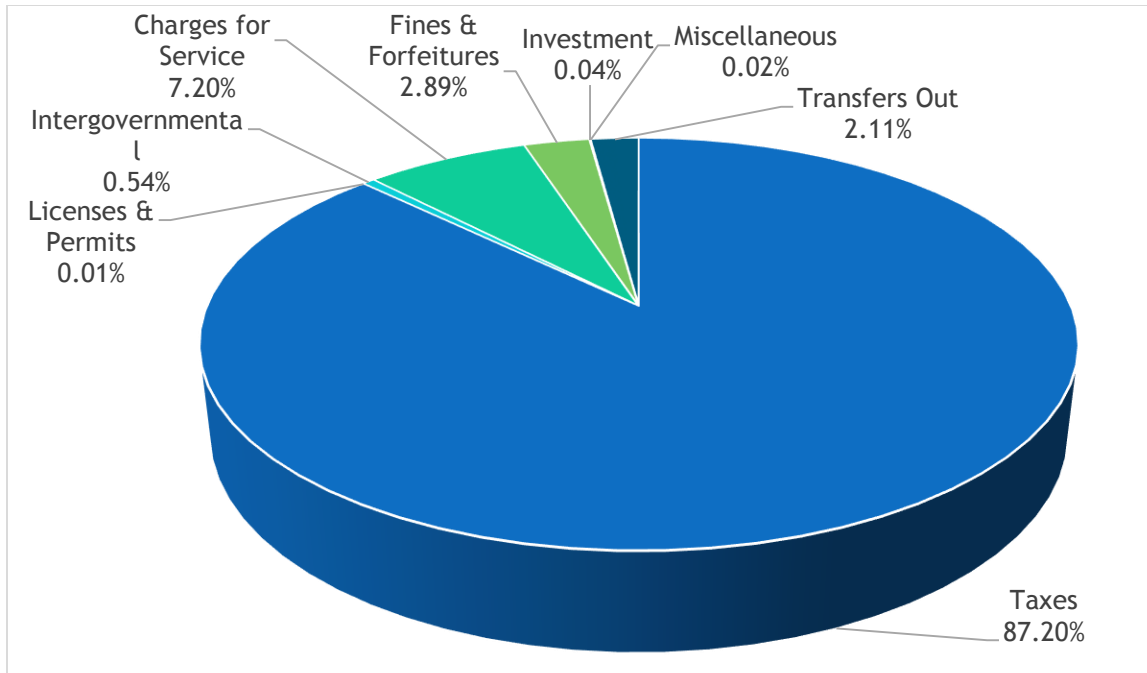


FIGURE 37 - GENERAL FUND REVENUES BY TYPE

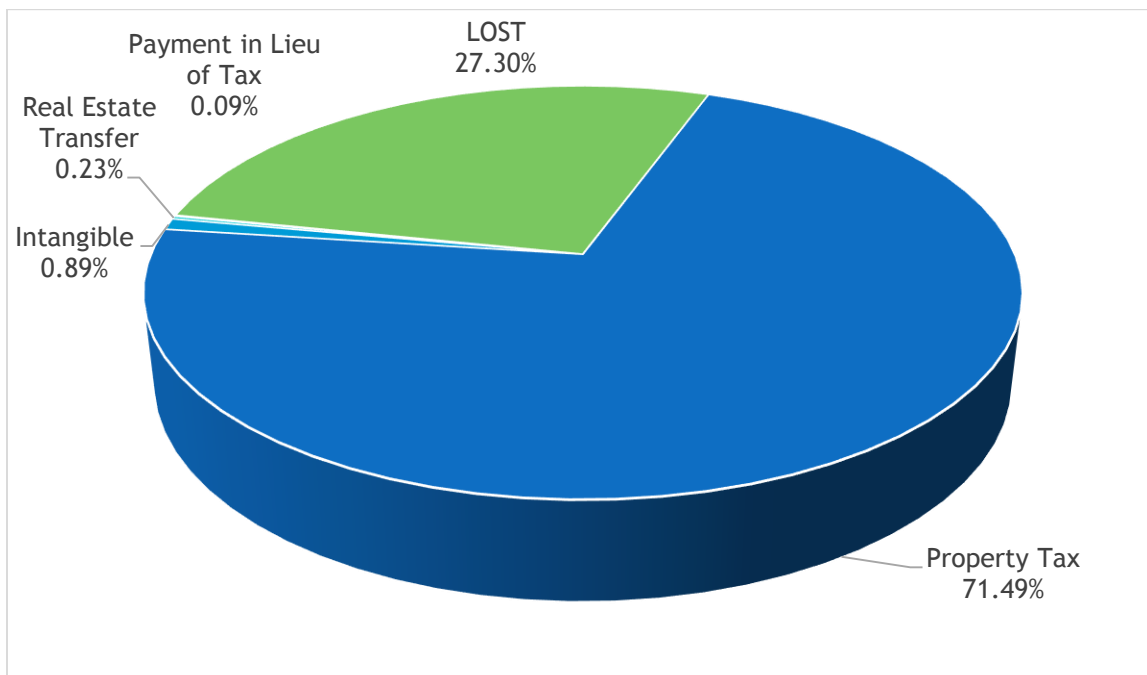


FIGURE 38 - GENERAL FUND TAX REVENUES BY TYPE

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General Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Government:				
Personal Services	5,699,530	5,721,457	6,028,513	6,079,049
Supplies & Materials	106,418	155,808	126,916	156,085
Services & Contracts	3,525,915	3,536,055	3,692,422	3,939,300
Capital Outlay	250,061	155,882	345,034	534,614
Debt Service	1,221,772	886,053	1,052,363	1,053,400
Total General Government	10,803,696	10,455,254	11,245,248	11,762,448
Judicial:				
Personal Services	2,981,387	3,020,523	3,306,853	3,361,916
Supplies & Materials	63,122	58,278	65,572	52,743
Services & Contracts	1,948,320	2,124,227	2,064,708	2,067,008
Capital Outlay	-	-	6,438	9,000
Debt Service	-	-	-	-
Total Judicial	4,992,829	5,203,028	5,440,571	5,490,667
Public Safety:				
Personal Services	13,561,754	13,786,908	14,312,925	13,346,175
Supplies & Materials	210,383	215,947	141,914	139,867
Services & Contracts	5,517,004	4,921,201	5,215,323	5,734,160
Capital Outlay	100,000	200,000	254,068	121,000
Debt Service	-	-	-	-
Total Public Safety	19,389,141	19,124,056	19,924,231	19,341,202
Public Works:				
Personal Services	2,571,390	2,626,111	2,880,454	2,772,868
Supplies & Materials	22,431	23,032	22,391	19,699
Services & Contracts	1,611,481	1,835,073	1,791,904	2,266,972
Capital Outlay	12,185	12,100	12,048	-
Debt Service	-	-	-	-
Total Public Works	4,217,488	4,496,316	4,706,797	5,059,539
Health & Welfare:				
Personal Services	-	-	-	-
Supplies & Materials	2,935	4,500	2,829	4,500
Services & Contracts	629,611	675,423	687,499	733,284
Capital Outlay	1,170	-	-	30,000
Debt Service	-	-	-	-
Total Health & Welfare	696,716	679,923	690,328	767,784

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General Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
General Government:				
Personal Services	5,968,419	6,893,955	6,285,254	3.39%
Supplies & Materials	144,052	375,772	138,538	(11.24)%
Services & Contracts	3,890,782	5,034,866	4,587,272	16.45%
Capital Outlay	494,609	1,389,364	228,114	(57.33)%
Debt Service	1,053,785	1,053,400	1,046,600	(0.65)%
Total General Government	11,551,647	14,747,357	12,285,778	4.45%
Judicial:				
Personal Services	3,288,381	3,801,650	3,488,300	3.76%
Supplies & Materials	56,508	135,420	69,475	31.72%
Services & Contracts	2,131,929	2,359,046	2,235,556	8.15%
Capital Outlay	8,875	43,000	-	(100.00)%
Debt Service	-	-	-	0.00%
Total Judicial	5,485,693	6,339,116	5,793,331	5.51%
Public Safety:				
Personal Services	13,795,856	14,540,235	13,857,351	3.83%
Supplies & Materials	175,291	285,712	142,187	1.66%
Services & Contracts	5,894,947	5,936,303	5,106,262	(10.95)%
Capital Outlay	132,463	1,350,000	178,750	47.73%
Debt Service	-	-	-	0.00%
Total Public Safety	19,998,557	22,112,750	19,284,550	(0.29)%
Public Works:				
Personal Services	2,654,897	2,900,788	2,825,242	1.89%
Supplies & Materials	40,165	38,974	26,043	32.20%
Services & Contracts	2,206,747	2,220,133	1,924,913	(15.09)%
Capital Outlay	11,997	290,000	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	4,913,806	5,449,895	4,776,198	(5.60)%
Health & Welfare:				
Personal Services	-	-	-	0.00%
Supplies & Materials	6,030	5,400	2,400	(46.67)%
Services & Contracts	718,281	750,035	705,740	(3.76)%
Capital Outlay	28,924	28,000	-	(100.00)%
Debt Service	-	-	-	0.00%
Total Health & Welfare	753,235	783,435	708,140	(7.77)%

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General Fund

Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Culture & Recreation:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	4,518,597	4,577,105	4,681,078	4,742,500
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Culture & Recreation	4,518,597	4,577,105	4,681,078	4,742,500
Housing & Development:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	2,906,221	2,910,801	2,947,327	3,002,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Housing & Development	2,906,221	2,910,801	2,947,327	3,002,000
Operating Transfers	1,287,771	879,027	829,879	845,041
General Fund:				
Personal Services	24,814,059	25,154,998	26,528,745	25,560,008
Supplies & Materials	369,669	443,596	337,169	352,044
Services & Contracts	20,755,669	20,593,854	21,096,714	22,506,074
Capital Outlay	363,518	367,981	617,588	694,614
Debt Service	1,221,772	886,053	1,052,363	1,053,400
Operating Transfers	1,287,771	879,027	829,879	845,041
Total General Fund	48,812,459	48,325,509	50,462,459	51,011,181

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General Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Culture & Recreation:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	1,164,607	4,742,500	4,702,500	(0.84)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Culture & Recreation	1,164,607	4,742,500	4,702,500	(0.84)%
Housing & Development:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	33,728	3,004,000	3,002,000	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Housing & Development	33,728	3,004,000	3,002,000	0.00%
Operating Transfers	845,041	1,097,377	906,041	7.22%
General Fund:				
Personal Services	25,707,554	28,136,628	26,459,147	3.51%
Supplies & Materials	422,046	773,827	358,343	1.79%
Services & Contracts	16,041,020	24,114,334	22,284,543	(0.98)%
Capital Outlay	676,867	3,100,864	406,864	(41.43)%
Debt Service	1,053,785	1,053,400	1,046,600	(0.65)%
Operating Transfers	845,041	1,097,377	906,041	7.22%
Total General Fund	44,746,313	58,276,430	51,458,538	0.88%

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General Fund Expenditures by Type and Line

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Personal Services:				
Health Insurance	2,904,798	3,259,009	4,327,940	3,009,000
Life Insurance	40,828	40,052	35,477	29,173
Other Employee Benefits	34,944	12,107	30,788	36,600
Retirement	2,661,892	2,206,187	2,441,687	2,133,299
Salaries - Regular	17,335,671	18,068,524	17,975,182	18,613,354
Social Security	1,258,017	1,315,034	1,292,351	1,314,031
Workers Compensation	577,908	254,086	425,320	424,551
Total Personal Services	24,814,059	25,154,998	26,528,745	25,560,008
Supplies & Materials:				
Chemical Supplies	-	-	-	-
Clerk Supplies	84	375	-	300
Commission Supplies	610	1,669	903	516
DARE Supplies	13,340	1,385	10,216	10,000
Election Supplies	7,983	5,864	9,191	4,500
Janitorial Supplies	36,696	43,786	33,854	38,180
Medical Supplies & Shots	-	-	-	-
Office Supplies	126,972	133,180	108,443	110,500
Program Supplies	54,366	61,368	54,214	48,200
Safety Items	6,711	7,724	5,426	5,097
Small Tools & Equipment	122,907	188,246	114,921	134,751
Total Supplies & Materials	369,669	443,596	337,169	352,044
Services & Contracts:				
Advertising	32,056	35,745	12,377	16,000
Appropriations	10,564,600	10,276,344	10,846,070	11,984,489
Bird Supper	15,202	12,758	11,007	10,000
Christmas Decorations/Programs	3,252	2,954	3,198	4,000
Commission Projects	3,279	1,006	5,326	3,000
Commission Retreat	431	640	619	2,000
Contractual Services - Animal Services	92,109	90,152	98,664	100,000
Contractual Services - K9 Services	12,531	5,901	8,191	5,000
Contractual Services - Other	1,218,285	1,359,327	1,423,587	1,367,538
Contractual Services - SGRC	52,046	64,659	49,801	28,850
Contractual Services - State of Georgia	194,436	188,098	162,843	233,964
Court Costs	116,431	106,055	84,519	82,217
Credit Card Fees	7,744	15,448	21,843	20,000
Dry Cleaning	-	-	8,123	-
Dues - Professional Organizations	28,516	27,646	26,369	27,550

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General Fund Expenditures by Type and Line

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Personal Services:				
Health Insurance	3,009,000	3,920,000	3,747,744	24.55%
Life Insurance	34,198	44,430	38,895	33.33%
Other Employee Benefits	38,945	38,400	38,400	4.92%
Retirement	2,144,754	2,271,089	2,144,615	0.53%
Salaries - Regular	18,598,452	19,660,010	18,655,707	0.23%
Social Security	1,330,814	1,400,205	1,323,229	0.70%
Workers Compensation	551,391	802,494	507,557	19.55%
Total Personal Services	25,707,554	28,136,628	26,456,147	3.51%
Supplies & Materials:				
Chemical Supplies	540	800	800	100.00%
Clerk Supplies	-	600	400	33.33%
Commission Supplies	2,300	558	1,208	134.11%
DARE Supplies	10,500	10,000	10,000	0.00%
Election Supplies	5,328	46,286	7,500	66.67%
Janitorial Supplies	40,707	46,292	36,680	(3.93)%
Medical Supplies & Shots	387	-	-	0.00%
Office Supplies	119,915	127,418	103,850	(6.02)%
Program Supplies	73,309	83,017	46,898	(2.70)%
Safety Items	4,189	7,772	5,750	12.81%
Small Tools & Equipment	164,871	451,084	145,257	7.80%
Total Supplies & Materials	422,046	773,827	358,343	1.79%
Services & Contracts:				
Advertising	12,673	21,876	16,776	4.85%
Appropriations	4,889,760	11,822,836	11,673,187	(2.60)%
Bird Supper	10,000	10,000	10,000	0.00%
Christmas Decorations/Programs	4,926	4,000	4,000	0.00%
Commission Projects	2,214	1,225	3,000	0.00%
Commission Retreat	1,985	2,000	2,000	0.00%
Contractual Services - Animal Services	88,657	193,750	100,000	0.00%
Contractual Services - K9 Services	13,966	10,000	8,000	60.00%
Contractual Services - Other	1,458,055	2,113,490	1,631,149	19.28%
Contractual Services - SGRC	48,632	73,890	51,070	77.02%
Contractual Services - State of Georgia	195,454	262,879	225,726	(3.52)%
Court Costs	122,999	182,470	126,970	54.43%
Credit Card Fees	29,662	20,000	30,000	50.00%
Dry Cleaning	-	-	-	0.00%
Dues - Professional Organizations	30,409	29,988	27,343	(0.75)%

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General Fund Expenditures by Type and Line

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Services & Contracts:				
Education & Training - Seminar	41,256	38,917	43,783	54,230
Education & Training - Travel	97,934	87,534	74,365	82,490
Employee Testing	11,004	11,087	11,923	11,000
Facility Repair & Maintenance	101,794	225,976	126,931	74,430
Fees - Organizations	2,301	1,607	1,305	1,300
Fleet Rental	2,484,061	2,416,391	2,191,065	2,963,203
Gasoline & Diesel Fuel	-	280	-	-
GBI Fees	40,762	70,429	2,794	4,000
Indigent - Legal	39,388	64,422	36,846	63,500
Informant Buys	5,000	-	5,000	5,000
Judgments & Damages	37,276	46,461	25,748	24,000
Jury Witness	93,123	99,762	110,495	80,000
Other Equipment Repair & Maintenance	76,354	66,257	84,088	50,050
Poll Worker Meals	1,118	1,725	-	-
Postage & Shipping	110,394	142,110	130,587	136,210
Printing	53,000	65,783	53,761	37,875
Prisoner - Feeding	768,004	702,480	721,534	700,000
Prisoner - Medical	1,227,694	1,104,801	1,246,785	1,200,000
Prisoner - Other	10,167	-	-	1,000
Professional Services - Non-capital	700,196	855,900	888,645	733,500
Property & Casualty Premiums	541,471	537,260	557,479	557,479
Public Works Weeks	379	92	-	500
Rent/Lease	31,103	50,524	50,799	39,089
Road Maintenance - Asphalt	37,342	36,039	33,041	25,300
Road Maintenance - Culverts	48,187	65,917	92,501	45,000
Road Maintenance - Other	93,657	86,642	138,056	69,970
Road Maintenance - Signs	-	14,602	18,247	10,000
Statutory Allowance	3,600	3,600	3,600	3,600
Subscriptions	7,053	9,405	9,259	8,594
Tag & Title	603	156	49	-
Tire Disposal	-	2,685	-	-
Travel	16,604	12,572	11,482	19,537
Unemployment Benefits	38,708	18,702	18,603	18,000
Uniforms	69,025	79,219	52,702	51,425
Utilities - Cable Television	1,126	1,148	1,049	1,152
Utilities - Cell Phones & Pagers	159,424	165,286	162,221	160,694
Utilities - Electricity	1,105,586	997,359	1,090,437	1,034,837

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General Fund Expenditures by Type and Line

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Services & Contracts:				
Education & Training - Seminar	44,109	134,449	54,825	1.10%
Education & Training - Gravel	89,153	140,265	90,060	9.18%
Employee Testing	15,382	11,000	11,000	0.00%
Facility Repair & Maintenance	186,286	86,530	101,180	35.94%
Fees - Organizations	1,430	1,300	1,430	10.00%
Fleet Rental	2,963,579	2,963,203	2,388,435	(19.40)%
Gasoline & Diesel Fuel	-	-	-	0.00%
GBI Fees	799	4,000	1,000	(75.00)%
Indigent Legal	28,326	153,500	42,500	(33.07)%
Informant Buys	4,000	5,000	5,000	0.00%
Judgments & Damages	21,904	24,000	24,000	0.00%
Jury Witness	85,441	80,000	8,000	0.00%
Other Equipment Repair & Maintenance	51,224	94,225	56,300	12.49%
Poll Worker Meals	-	-	-	0.00%
Postage & Shipping	144,720	139,390	131,869	(3.19)%
Printing	42,007	68,236	48,210	27.29%
Prisoner - Feeding	697,328	700,000	695,000	(0.71)%
Prisoner - Medical	1,365,748	1,200,000	1,400,000	16.67%
Prisoner - Other	7,020	1,000	1,000	0.00%
Professional Services - Non-capital	861,321	786,290	756,000	3.07%
Property & Casualty Premiums	659,549	616,026	616,026	10.50%
Public Works Weeks	376	500	250	(50.00)%
Rent/Lease	46,813	84,987	48,559	24.23%
Road Maintenance - Asphalt	28,025	150,300	35,300	39.53%
Road Maintenance - Culverts	74,265	50,000	50,000	11.11%
Road Maintenance - Other	54,836	69,970	69,970	0.00%
Road Maintenance - Signs	15,592	20,000	15,000	50.00%
Statutory Allowance	3,600	3,600	3,600	0.00%
Subscriptions	8,288	15,764	10,069	17.16%
Tag & Title	311	-	-	0.00%
Tire Disposal	-	2,000	-	0.00%
Travel	11,271	20,125	18,500	(5.31)%
Unemployment Benefits	33,263	30,000	30,000	66.67%
Uniforms	54,273	82,205	56,275	9.43%
Utilities - Cable Television	1,107	1,080	1,080	(6.25)%
Utilities - Cell Phones & Pagers	148,424	144,935	144,935	(9.47)%
Utilities - Electricity	1,028,449	1,108,915	1,043,564	0.84%

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General Fund Expenditures by Type and Line

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Services & Contracts:				
Utilities - LP Fuel	1,564	2,458	1,692	1,700
Utilities - Natural Gas	17,562	17,842	21,497	17,680
Utilities - Telephone	88,036	84,176	74,231	78,039
Utilities - Water	232,160	195,722	222,212	241,232
Vehicle Repair & Maintenance	20,738	23,794	19,366	16,450
Total Services & Contracts	20,755,669	20,593,854	21,096,714	22,506,074
Capital Outlay:				
Building Fixtures & Furnishings	15,174	4,526	691	45,500
Computer Equipment	233,648	138,359	342,350	400,000
New Construction	-	5,031	-	52,500
Other Capital Equipment	2,510	7,966	200,259	45,614
Rolling Stock	112,185	212,100	74,288	151,000
Total Capital Outlay	363,518	367,981	74,288	151,000
Debt Service:				
Bond - Insurance & Fees	-	-	350	-
Bond Interest	481,856	186,053	242,013	213,400
Bond Principal	675,000	700,000	810,000	840,000
Other Interest	64,915	-	-	-
Total Debt Service	1,221,772	886,053	1,052,363	1,053,400
Operating Transfers:				
Transfers Out - Radio Communications	402,771	11,210	8,210	-
Transfers Out - 911 Operations	640,000	867,817	821,669	845,041
Transfers Out - Drug Abuse Treatment	245,000	-	-	-
Total Operating Transfers	1,287,771	879,027	829,879	845,041
Total Expenditures	48,812,459	48,325,509	50,462,459	51,011,181

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General Fund Expenditures by Type and Line

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Services & Contracts:				
Utilities - LP Fuel	1,986	1,885	1,885	10.88%
Utilities - Natural Gas	21,417	21,825	21,825	23.44%
Utilities - Telephone	78,313	82,372	82,372	5.55%
Utilities - Water	238,873	224,803	224,803	(6.81)%
Vehicle Repair & Maintenance	12,817	42,250	13,500	(17.93)%
Total Services & Contracts	16,041,020	24,114,334	22,284,543	(0.98)%
Capital Outlay:				
Building Fixtures & Furnishings	23,672	20,750	-	(100.00)%
Computer Equipment	244,454	1,095,000	200,000	(50.00)%
New Construction	29,725	160,000	-	(100.00)%
Other Capital Equipment	238,096	689,364	28,114	(38.37)%
Rolling Stock	140,920	1,135,750	178,750	18.38%
Total Capital Outlay	676,867	3,100,864	406,864	(41.43)%
Debt Service:				
Bond - Insurance & Fees	385	-	-	0.00%
Bond Interest	213,400	213,400	196,600	(7.87)%
Bond Principal	840,000	840,000	850,000	1.19%
Other Interest	-	-	-	0.00%
Total Debt Service	1,053,785	1,053,400	1,046,600	(0.65)%
Operating Transfers:				
Transfers Out - Radio Communications	211,260	-	8,300	0.00%
Transfers Out - 911 Operations	633,781	1,097,377	897,741	6.24%
Transfers Out - Drug Abuse Treatment	-	-	-	0.00%
Total Operating Transfers	845,041	1,097,377	906,041	7.22%
Total Expenditures	44,746,313	58,276,430	51,458,538	0.88%

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General Fund Expenditure Charts

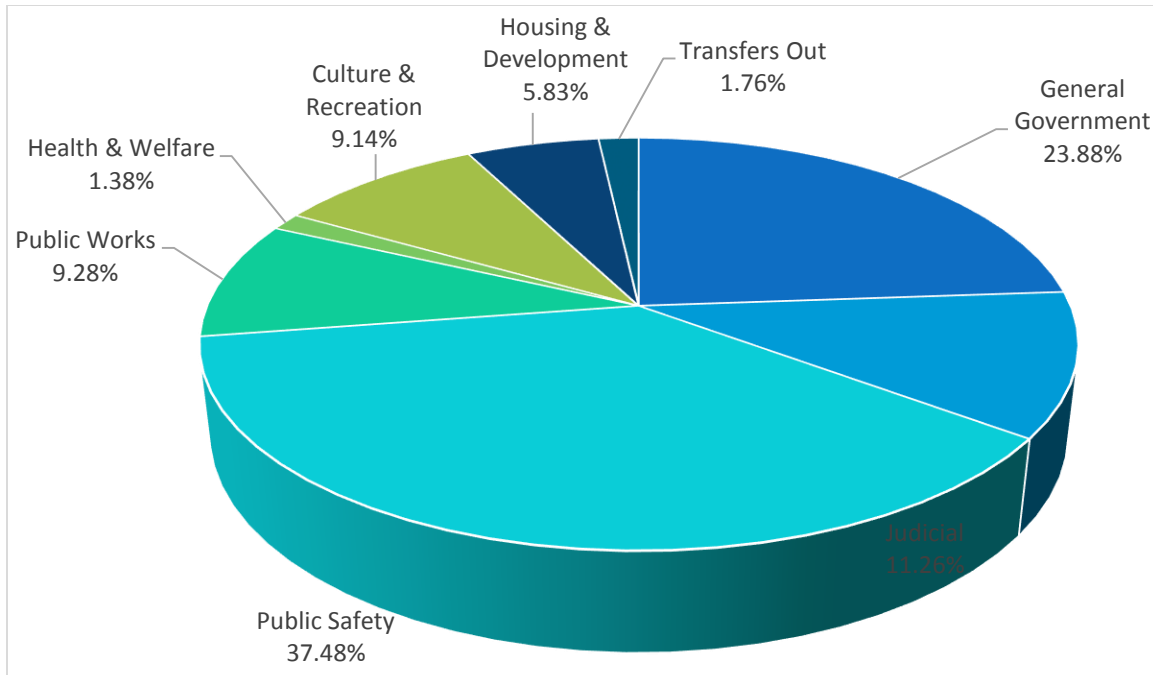


FIGURE 39 - GENERAL FUND EXPENDITURES BY FUNCTION

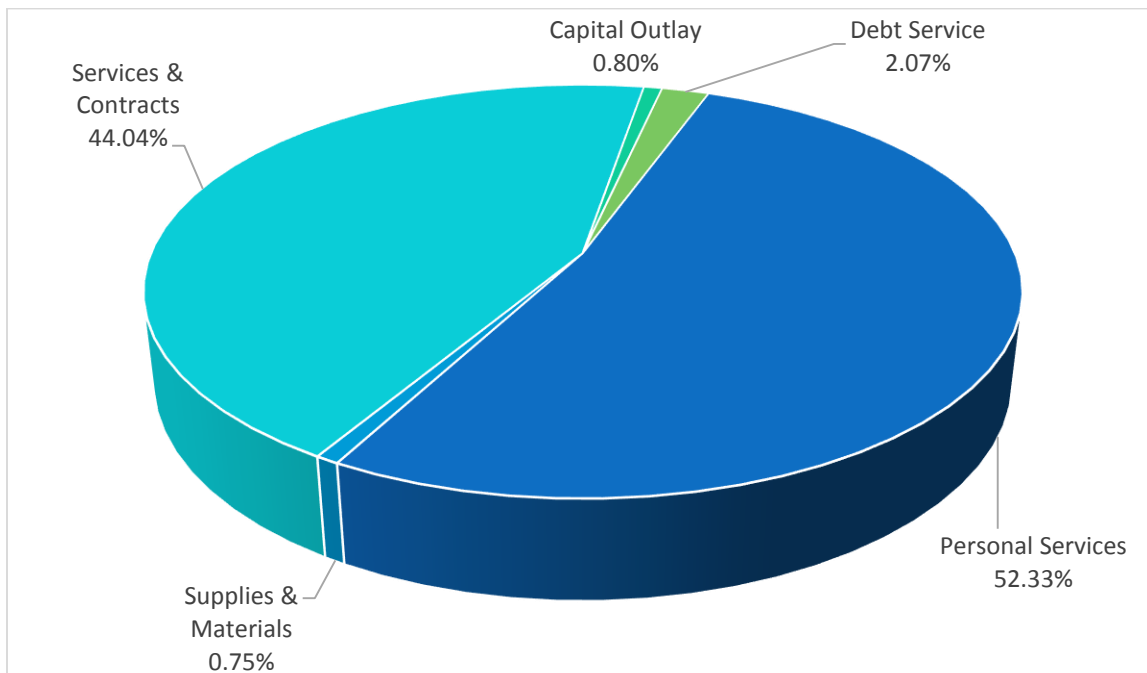


FIGURE 40 - GENERAL FUND EXPENDITURES BY TYPE

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General Fund

Board of Commissioners

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

The mission statement of 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 its annual planning meeting, the Board of Commissioners set the goals for the next twelve to eighteen months for the County. Several years ago, the Board adopted a “Back to Basics” philosophy which reflected the primary goals over the past several years. As seen in the earlier discussion on Goals, the Board has expanded their goals, both long term and short term, based on their current priorities.

Significant Accomplishments/Events:

- ☞ Renegotiated the Solid Waste Franchise Agreement, providing citizens with a choice in how they dispose of solid waste

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	79,450	127,161	146,671	146,542	143,520	(2.06)%
Supplies & Materials	679	2,571	1,622	1,016	1,458	43.50%
Services & Contracts	39,354	42,977	44,817	46,079	45,202	(1.90)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	119,483	172,708	193,111	193,637	190,180	(1.79)%

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General Fund Board of Commissioners

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Chairman	1	1	1	1	1	1	1	0.00%
Commissioner	3	5	5	5	5	5	5	0.00%
Total	4	6	6	6	6	6	6	0.00%

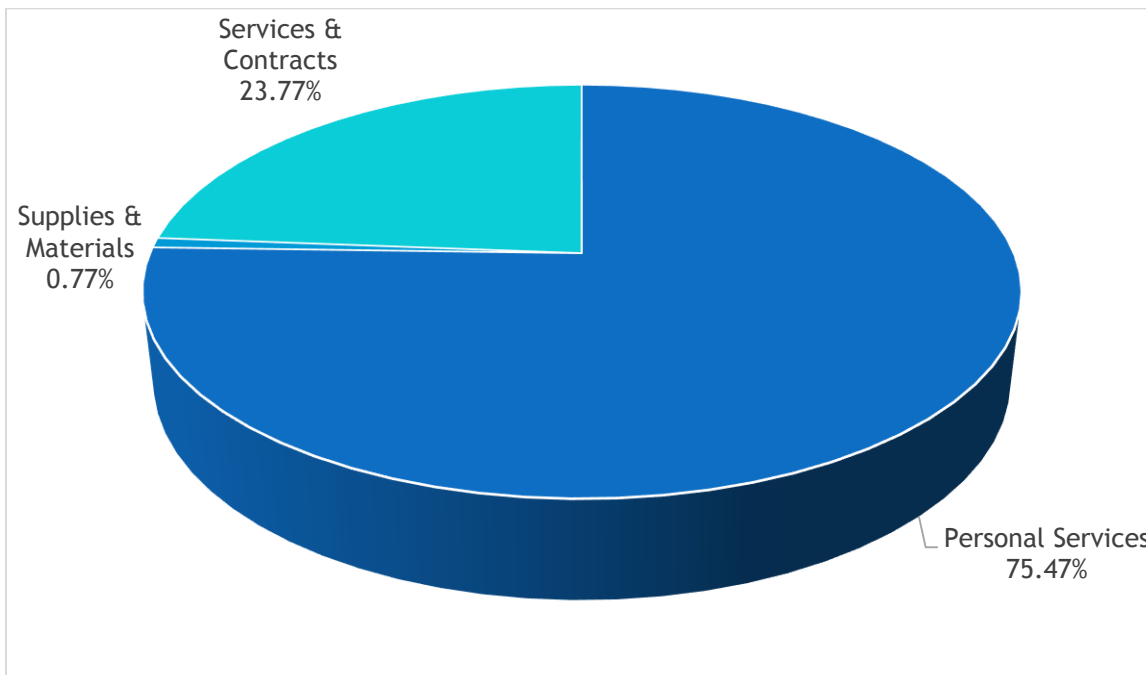


FIGURE 41 - BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE

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General Fund Board of Commissioners

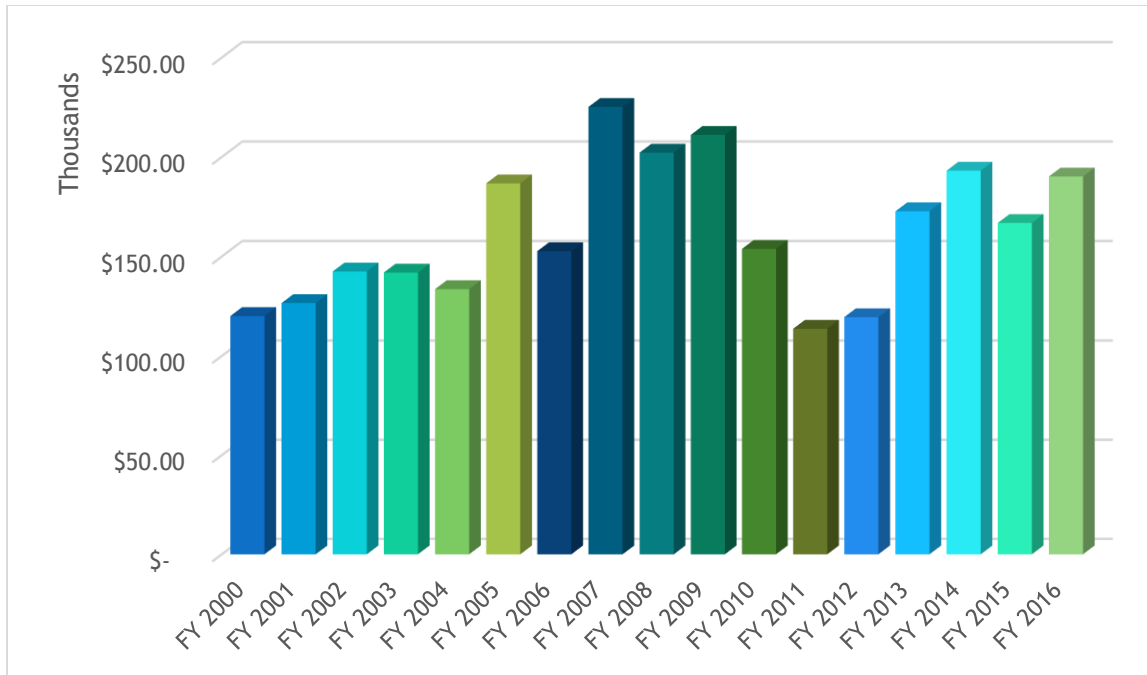


FIGURE 42 - BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

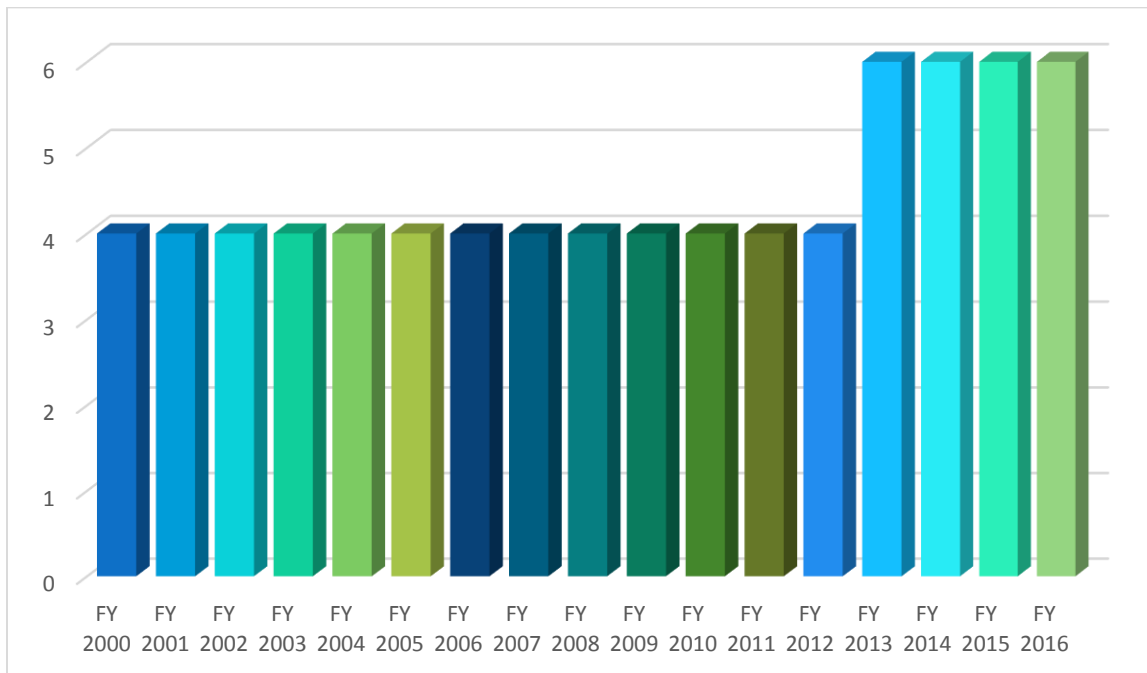


FIGURE 43 - BOARD OF COMMISSIONERS - PERSONNEL HISTORY

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General Fund County Clerk

The Office of the County Clerk is responsible for all record keeping of the County. The Clerk's Office is also responsible for maintenance of the County's website, publication of any newsletters and all public information.

Significant Accomplishments/Events:

- œ Developed a contract tracking system to ensure accurate records are kept and that all contracts are executed within a reasonable amount of time
- œ Developed a new website that allows citizens to electronically submit forms, get notices sent to their phones and be more informed about the daily activities of the County

Objectives:

- œ To ensure compliance with all open meeting laws
- œ To comply with any open record requests within the limits of the statute
- œ To prepare meeting agendas and minutes required, to include maintenance of the official record of Lowndes County
- œ To provide timely and accurate information to the public and the media as directed

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General Fund County Clerk

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	188,959	175,818	174,127	249,866	203,690	(18.48)%
Supplies & Materials	387	3,041	362	800	1,000	25.00%
Services & Contracts	6,779	4,313	5,993	4,774	5,369	12.46%
Capital Outlay	-	-	-	28,114	28,114	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	196,125	183,173	180,482	283,554	238,173	(16.00)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	-	-	-	-	1	1	1	100.00%
Administrative Clerk	-	-	-	-	1	1	1	100.00%
Administrative Technician	1	1	-	1	-	-	-	(100.00)%
Administrative Technician PT	-	-	2	-	-	-	-	0.00%
Administrative Clerk - Information Services	-	-	1	1	1	1	-	(100.00)%
Information Technician	1	1	1	1	-	-	-	(100.00)%
County Clerk - PIO	1	1	1	1	1	1	1	0.00%
Total	3	3	5	4	4	4	3	(25.00)%

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General Fund County Clerk

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Reduce the time it takes to prepare Board of Commissioner meeting agendas by one day through technology efficiencies to include a paperless agenda</p> <p>Measure: % of agendas that are prepared at least one day early</p>	40.00%	50.00%	65.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Complete codification by December 2015</p> <p>Measure: % of codification complete</p>	n/a	n/a	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Complete indexing of minutes by June 2016</p> <p>Measure: % of minutes indexed</p>	n/a	n/a	100.00%	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund County Clerk

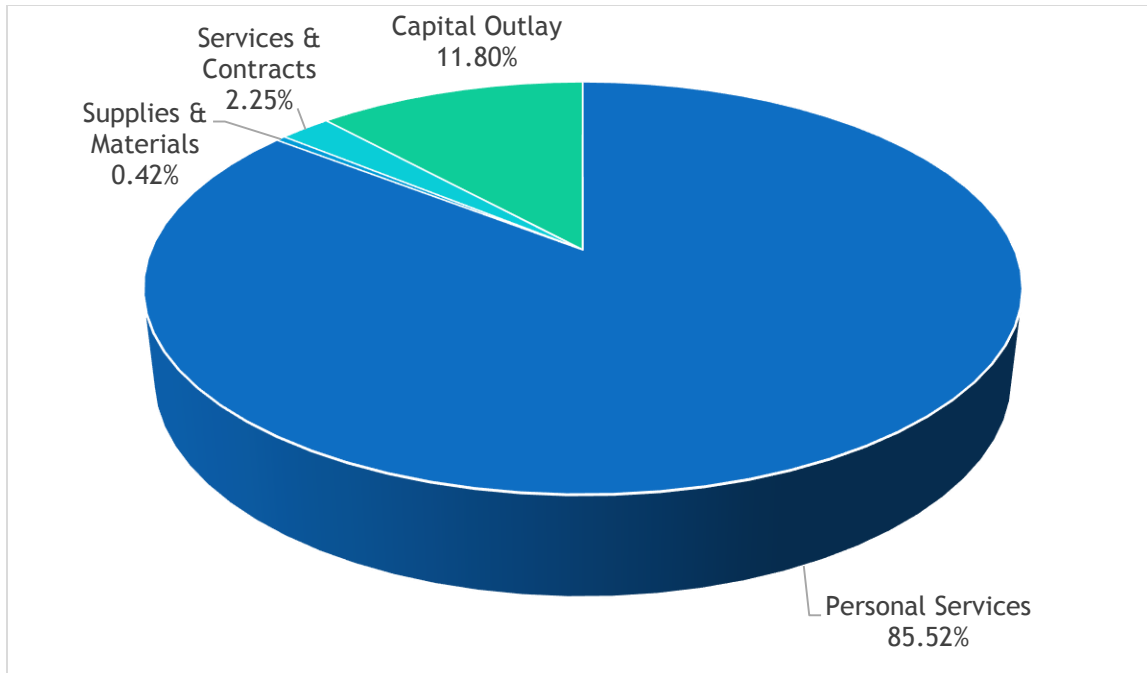


FIGURE 44 - COUNTY CLERK - EXPENDITURES BY TYPE

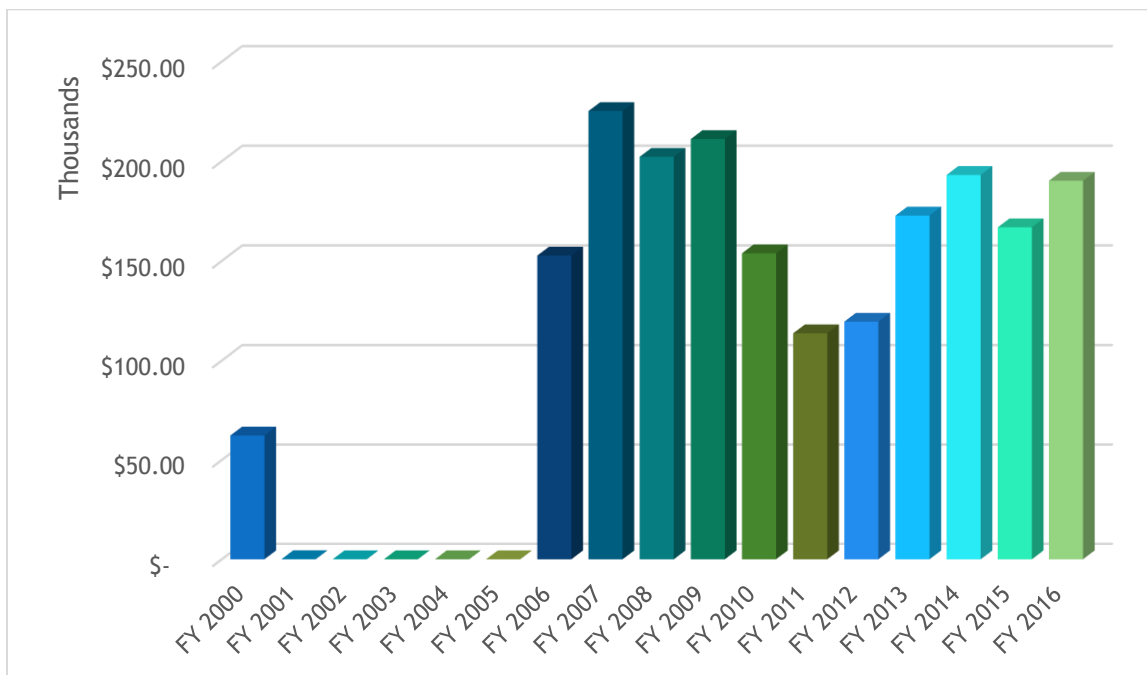


FIGURE 45 - COUNTY CLERK - EXPENDITURE HISTORY (CLERK'S BUDGET WAS INCLUDED WITH COUNTY MANAGER FOR FY 2001 - FY 2005)

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General Fund County Clerk

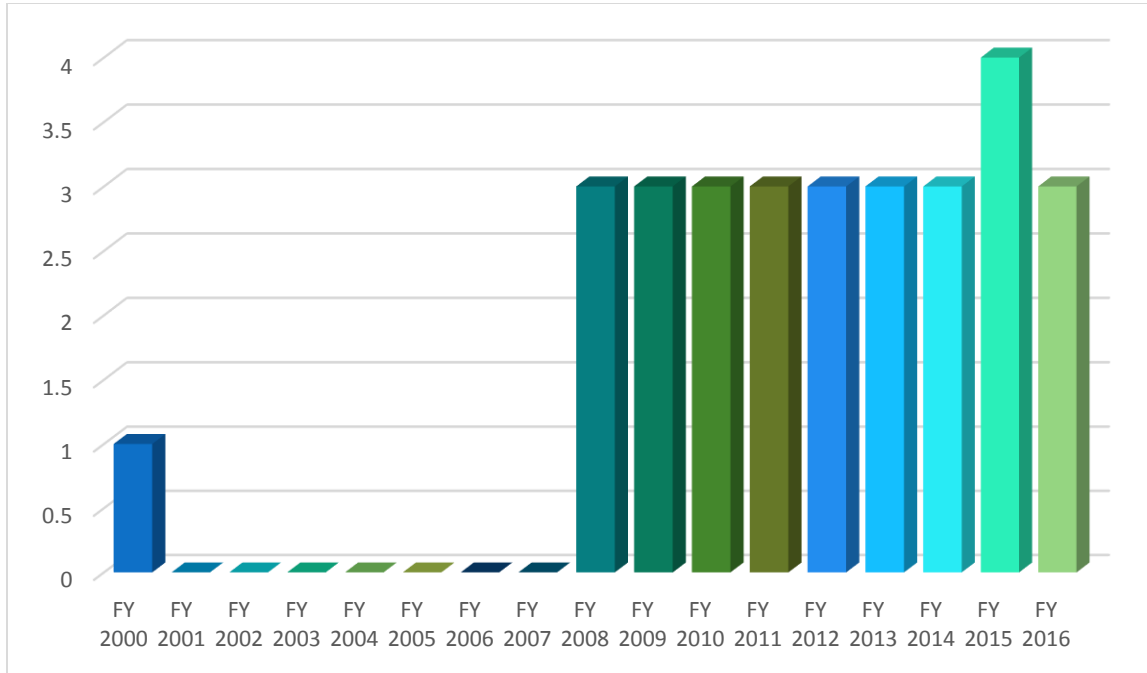


FIGURE 46 - COUNTY CLERK - PERSONNEL HISTORY (CLERK’S BUDGET WAS INCLUDED WITH COUNTY MANAGER FOR FY 2001 - FY 2005)

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General Fund County Manager

The Office of the County Manager is the executive branch of the County government. It provides budget control, management support, program development, safety review and future assessment and planning based on County policy and the Board's goals and direction.

Objectives:

- ☞ To ensure operational efficiency so that the County maintains the financial viability as stated in the mission statement
- ☞ To ensure day to day operations of the County are carried out in an efficient, effective and professional manner
- ☞ To continue to devise new ways to improve services provided to citizens of Lowndes County

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	343,356	350,122	310,253	298,066	316,278	6.11%
Supplies & Materials	266	3,967	116	250	350	40.00%
Services & Contracts	15,646	8,480	8,563	7,465	13,106	75.57%
Capital Outlay	101	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	359,368	362,569	318,933	305,781	326,734	7.83%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	1	1	1	1	-	-	-	(100.00)%
County Manager	1	1	1	1	1	1	1	0.00%
Executive Assistant	-	-	-	-	1	1	1	100.00%
Purchasing Agent - Internal Auditor	1	1	-	-	-	-	-	0.00%
Total	3	3	2	2	2	2	2	0.00%

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General Fund County Manager

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Present a balanced budget to the Commission by April 30th</p> <p>Measure: % of balanced budgets submitted to Commission by deadline</p>	100.00%	100.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Eliminate citizen complaints by 10%</p> <p>Measure: % of reduction in citizen complaints</p>	10.00%	10.00%	10.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Resolve complaints within 3 business days 90% of the time</p> <p>Measure: % of complaints resolved within 3 days</p>	90.00%	92.00%	95.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Maintain/exceed 90% compliance for quarterly reports to the Board</p> <p>Measure: % of quarterly reports submitted to the Board</p>	95.00%	95.00%	95.00%	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund County Manager

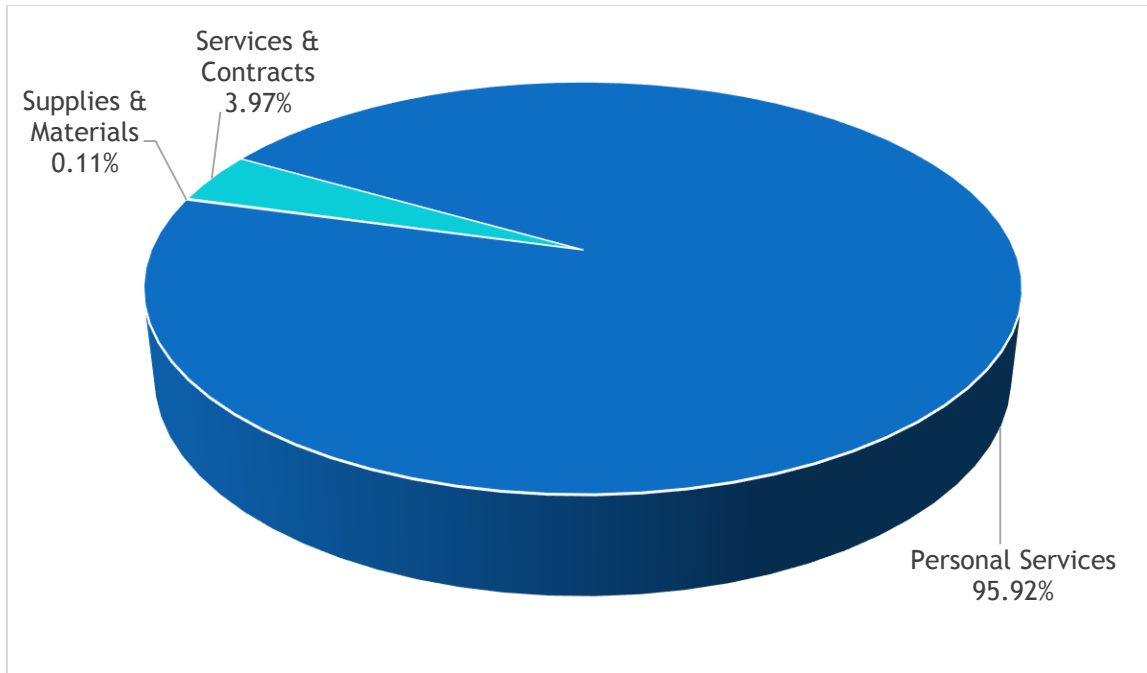


FIGURE 47 - COUNTY MANAGER - EXPENDITURES BY TYPE

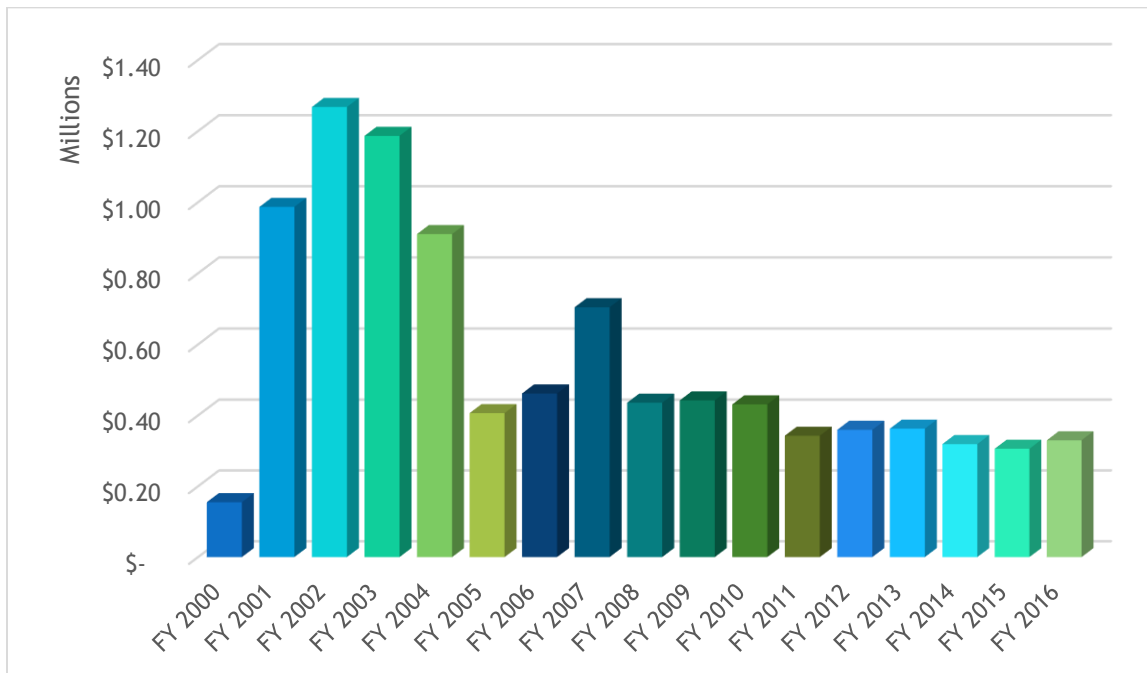


FIGURE 48 - COUNTY MANAGER - EXPENDITURE HISTORY (INCLUDED OTHER DIVISIONS FROM FY 2001 THROUGH FY 2007)

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General Fund County Manager

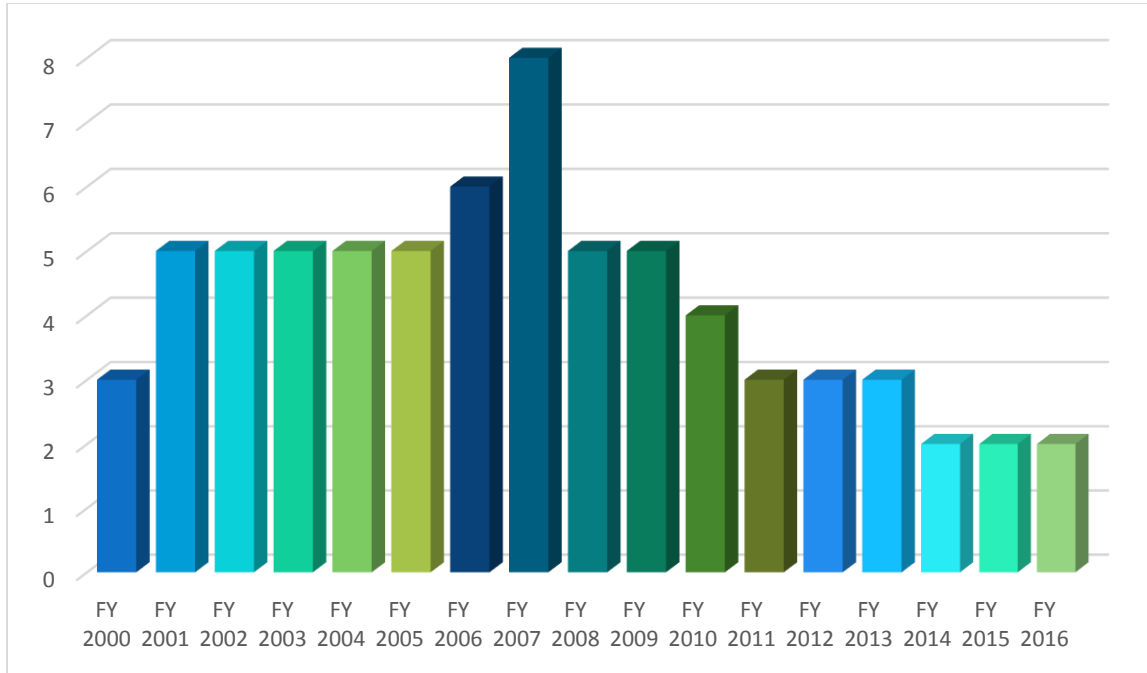


FIGURE 49 - COUNTY MANAGER - PERSONNEL HISTORY (INCLUDED OTHER DIVISIONS FROM FY 2001 THROUGH FY 2007)

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General Fund

Board of Elections

The Board of Elections is responsible for voter registration, maintenance of voter rolls, holding of all County, State and Federal elections, petition verification, establishing and maintaining all precinct lines and oversight of district maps. The division accounts for the cost of administrative staffing and operations, election equipment and the costs associated with holding elections.

Significant Accomplishments/Events:

- ☞ Participated in state level 2016 election preplanning to ensure early voting locations, staffing, ElectioNet access points and contingency plans are in place to allow goal accomplishment
- ☞ Successfully launched and internet and smart phone voter registration (OLVR)
- ☞ Increased voter registration efforts to increase early voting turnout

Objectives:

- ☞ To ensure the fair and accurate holding of elections for citizens of Lowndes County
- ☞ To ensure everyone legally entitled to vote has free access and opportunity
- ☞ To ensure compliance with all state ethics requirements
- ☞ To provide regional coordination for thirteen county election officials

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	347,300	397,855	340,947	308,544	361,268	17.09%
Supplies & Materials	15,295	27,907	15,578	10,880	14,900	36.95%
Services & Contracts	72,412	88,412	60,403	43,322	68,421	57.94%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	435,007	514,174	416,928	362,746	444,589	22.56%

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General Fund Board of Elections

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Clerk	1	1	2	2	1	1	1	(50.00)%
Administrative Secretary	-	-	-	-	1	1	1	100.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	1	0.00%
Election Board Chair	1	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	2	0.00%
PT Clerk	7	6	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	1	1	1	1	1	1	0.00%
Total	14	13	10	10	10	10	10	0.00%

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General Fund Board of Elections

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Increase early voting turnout to 70%</p> <p>Measure: % of votes during early voting</p>	60.00%	60.00%	70.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
<p>Goal: Transition from paper voter files to electronic files by January 2016</p> <p>Measure: % of paper files converted to electronic</p>	n/a	n/a	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Have all election full time staff state certified by January 2016</p> <p>Measure: % of full time staff state certified</p>	60.00%	80.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Establish two new early voting sites</p> <p>Measure: % of early voting sites added</p>	0.00%	0.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
<p>Goal: Achieve 100% same day turnaround on absentee ballots</p> <p>Measure: % of absentee ballots turned around within one day</p>	100.00%	100.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
<p>Goal: Reduce early voting wait time to less than 15 minutes</p> <p>Measure: % of wait times less than 15 minutes</p>	85.00%	85.00%	85.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund Board of Elections

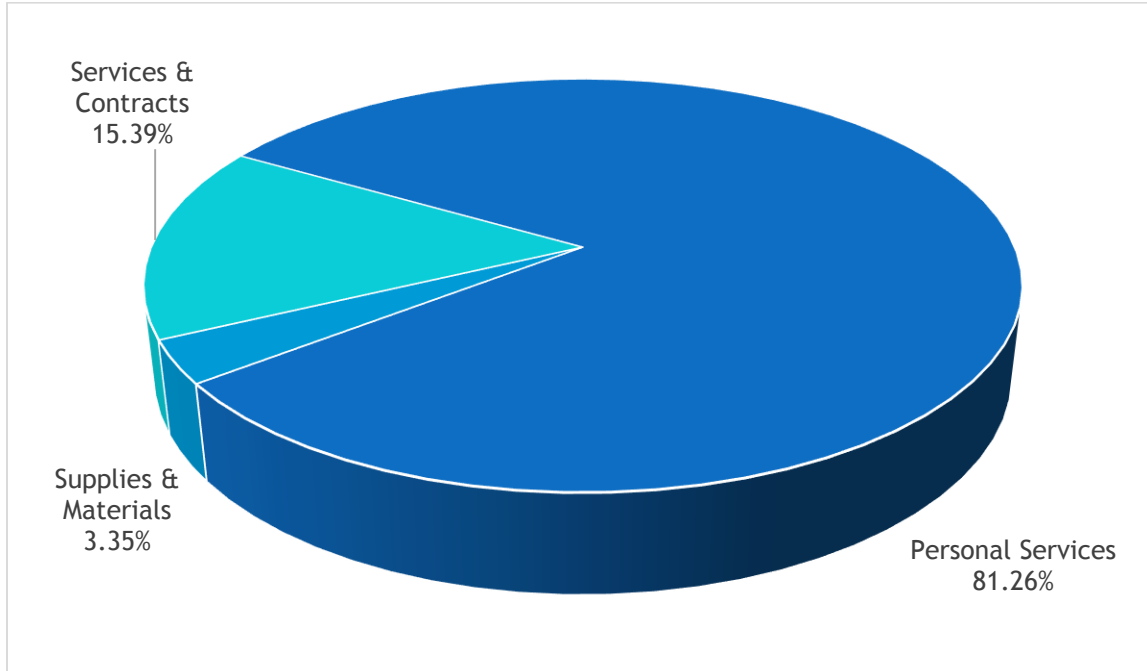


FIGURE 50 - BOARD OF ELECTIONS - EXPENDITURES BY TYPE

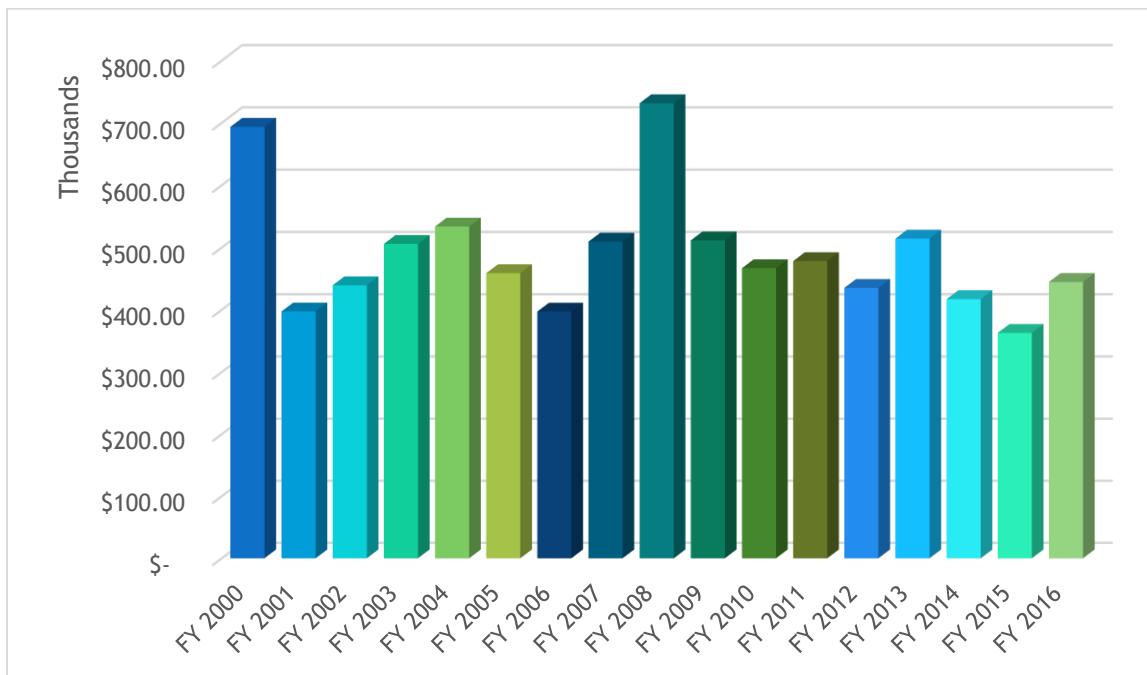


FIGURE 51 - BOARD OF ELECTIONS - EXPENDITURE HISTORY

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General Fund Board of Elections

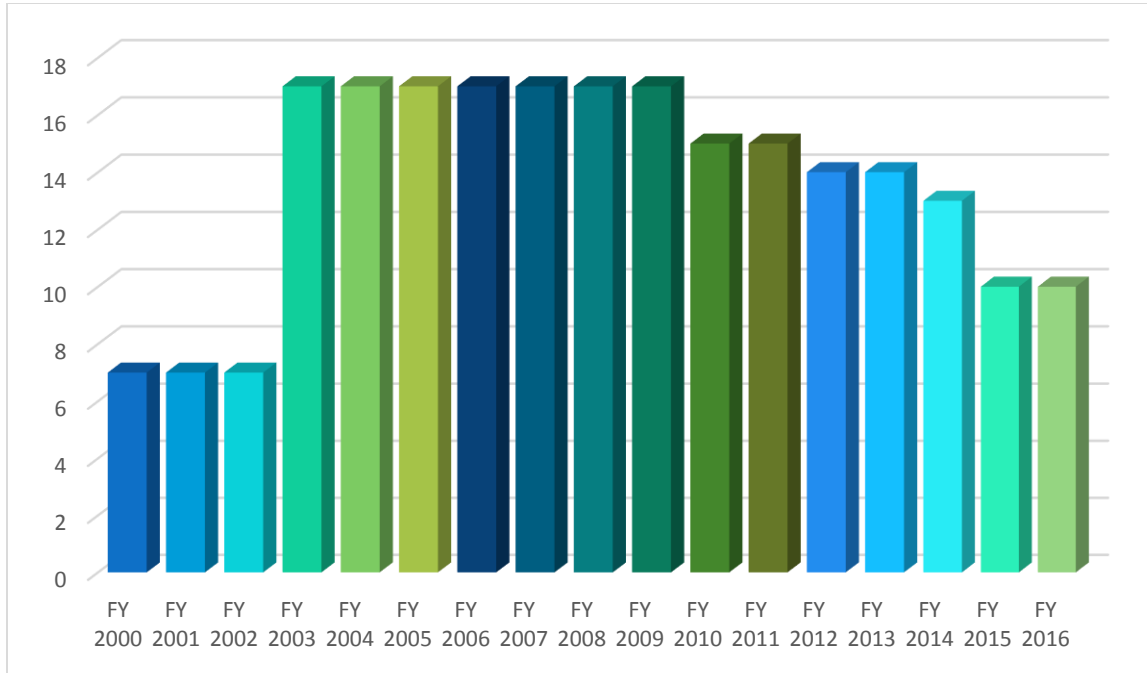


FIGURE 52 - BOARD OF ELECTIONS - PERSONNEL HISTORY

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General Fund Finance

The Finance Department provides the accounting, payment and collection services for all monies of the Board of Commissioners. The department handles all revenue and expenditure tracking, financial reporting, budgeting, licensing for occupational taxes and alcoholic beverage sales and tracking of immigration forms.

Significant Accomplishments/Events:

- ☞ GFOA's Certificate of Achievement for Excellence in Financial Reporting
- ☞ GFOA's Distinguished Budget Presentation Award

Objectives:

- ☞ To ensure the financial stability of Lowndes County through sound financial practices, accurate record-keeping and reporting and fiscal responsibility
- ☞ To provide excellent customer service to all out customers and finding ways to improve user friendliness of systems
- ☞ To build a team of professionals who are dedicated to the mission of Lowndes County and to the Finance Department

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	344,602	354,457	402,318	445,132	480,710	7.99%
Supplies & Materials	1,836	2,732	4,100	3,800	5,400	42.11%
Services & Contracts	142,135	161,326	142,398	164,276	139,241	(15.24)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	488,573	518,518	548,816	613,208	625,351	1.98%

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General Fund Finance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Accountant	1	1	1	1	-	-	-	(100.00)%
Accounting Clerk	-	-	-	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	0.00%
Chief Accountant	-	-	-	-	1	1	1	100.00%
Co-op Student	1	1	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	1	0.00%
Purchasing Agent	-	-	1	1	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	1	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	1	1	1	1	0.00%
Total	6	6	7	8	8	8	8	0.00%

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General Fund Finance

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Provide quarterly reporting to the Board of Commissioners</p> <p>Measure: % of quarterly reports submitted</p>	75.00%	75.00%	100.00%	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Develop a county wide system of tracking performance measures</p> <p>Measure: % of departments complying with performance measure requests</p>	35.00%	50.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Develop and implement a capital improvement plan</p> <p>Measure: % of CIP implemented</p>	n/a	n/a	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Develop a tracking system for licensing to improve efficiencies and reduce wait time</p> <p>Measure: % of tracking system implemented</p>	0.00%	100.00%	100.00%	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Finance

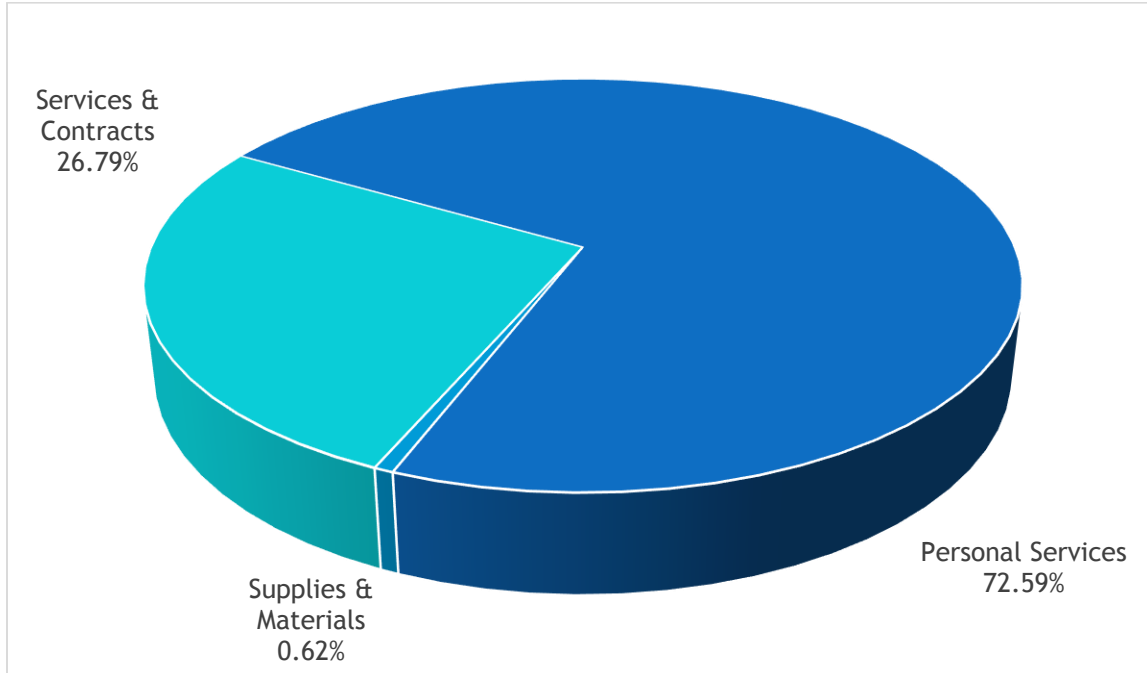


FIGURE 53 - FINANCE - EXPENDITURES BY TYPE

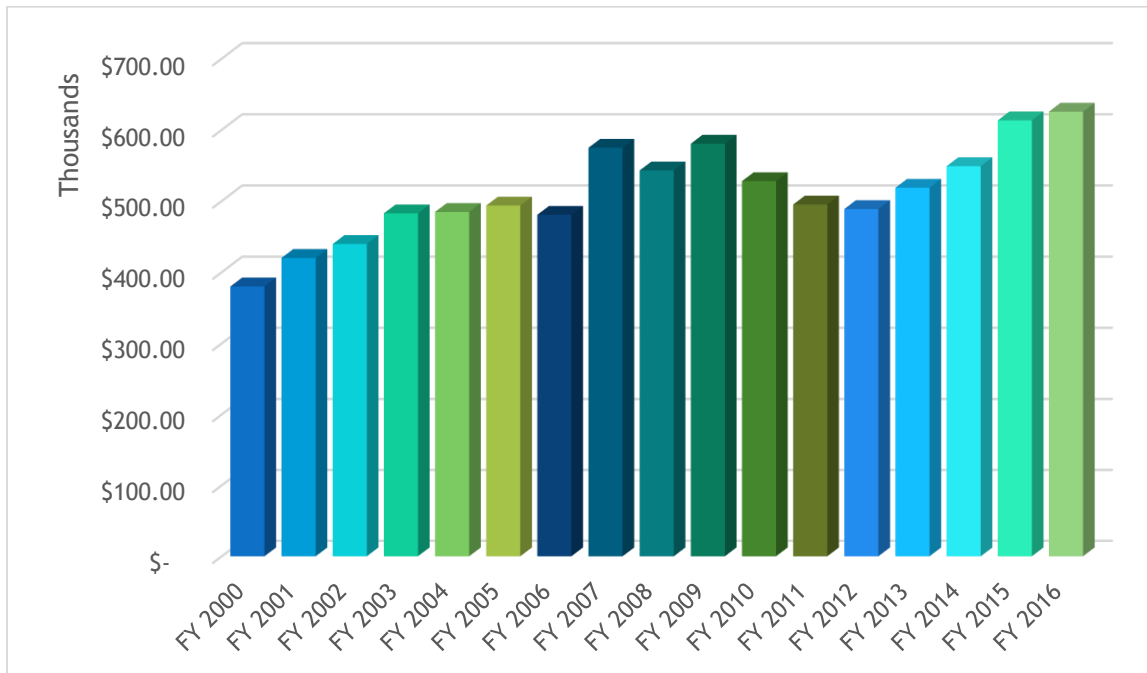


FIGURE 54 - FINANCE - EXPENDITURE HISTORY

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General Fund Finance

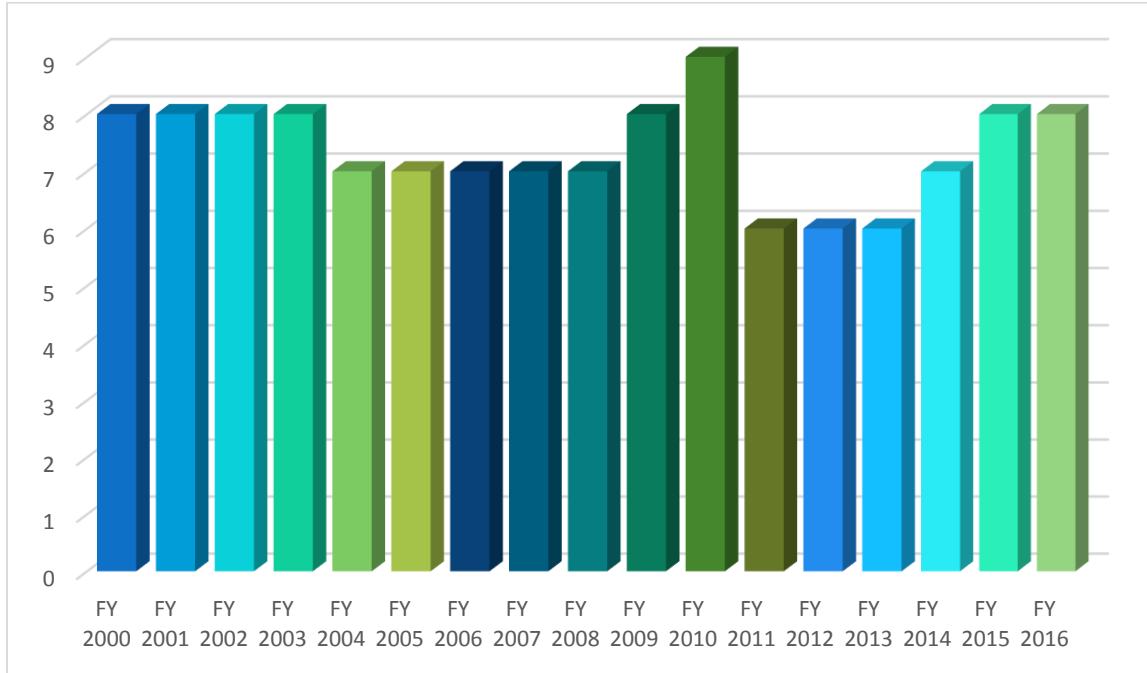


FIGURE 55 - FINANCE - PERSONNEL HISTORY

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General Fund

Human Resources

The Human Resources Department provides professional assistance in planning, development and administrative functions of human departments for Lowndes County. The department is the central human resource agency for all organizational units of the County government. This division took on Risk Management in 2012.

Significant Accomplishments/Events:

- ☞ Continuation and enhancement of wellness program, contributing to both a savings in our health plan and an improvement to the overall health of employees
- ☞ Initial planning and implementation of an employee training program utilizing online services

Objectives:

- ☞ To ensure compliance with applicable federal and state labor laws
- ☞ To provide administrative support to all County divisions and agencies for workers' compensation and liability insurance
- ☞ To assist all County divisions in the hiring process, ensuring that Lowndes County's employees are both qualified and professional

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	289,719	211,106	257,082	271,767	278,089	2.33%
Supplies & Materials	1,779	4,606	3,342	1,800	3,100	72.22%
Services & Contracts	630,739	619,221	621,656	622,717	692,976	11.28%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	922,236	834,933	882,079	896,284	974,165	8.69%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Benefit Technician	-	-	-	-	1	1	1	100.00%
HR Analyst	1	1	1	1	1	1	1	0.00%
HR Director	1	1	1	1	1	1	1	0.00%
HR Technician	2	2	2	2	-	-	-	(100.00)%
Payroll Technician	-	-	-	-	1	1	1	100.00%
Total	4	4	4	4	4	4	4	0.00%

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General Fund Human Resources

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Qualify annually for safety incentive discounts for workers compensation</p> <p>Measure: % of discounts qualified for</p>	100.00%	100.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Qualify annually for ACCG's IRMA safety and dividend credit for liability premiums</p> <p>Measure: % of discounts qualified for</p>	100.00%	100.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Increase participation in the health and wellness program contributing to overall employee health and positive impacts on the health insurance program</p> <p>Measure: % of participants</p>	28.00%	55.00%	85.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Human Resources

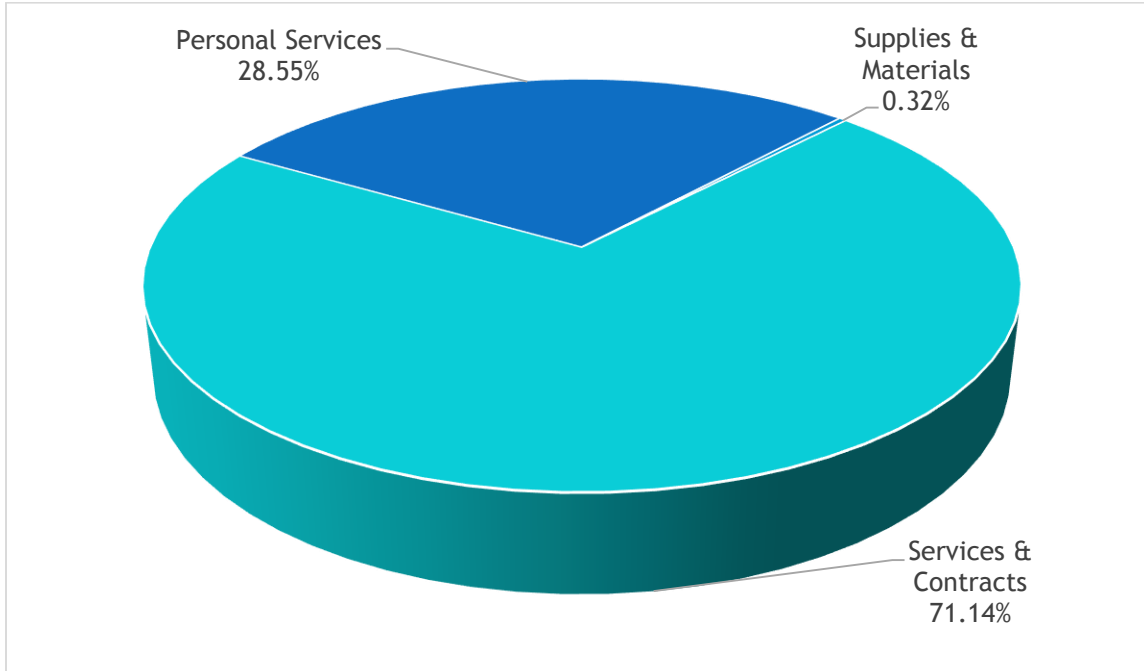


FIGURE 56 - HUMAN RESOURCES - EXPENDITURES BY TYPE

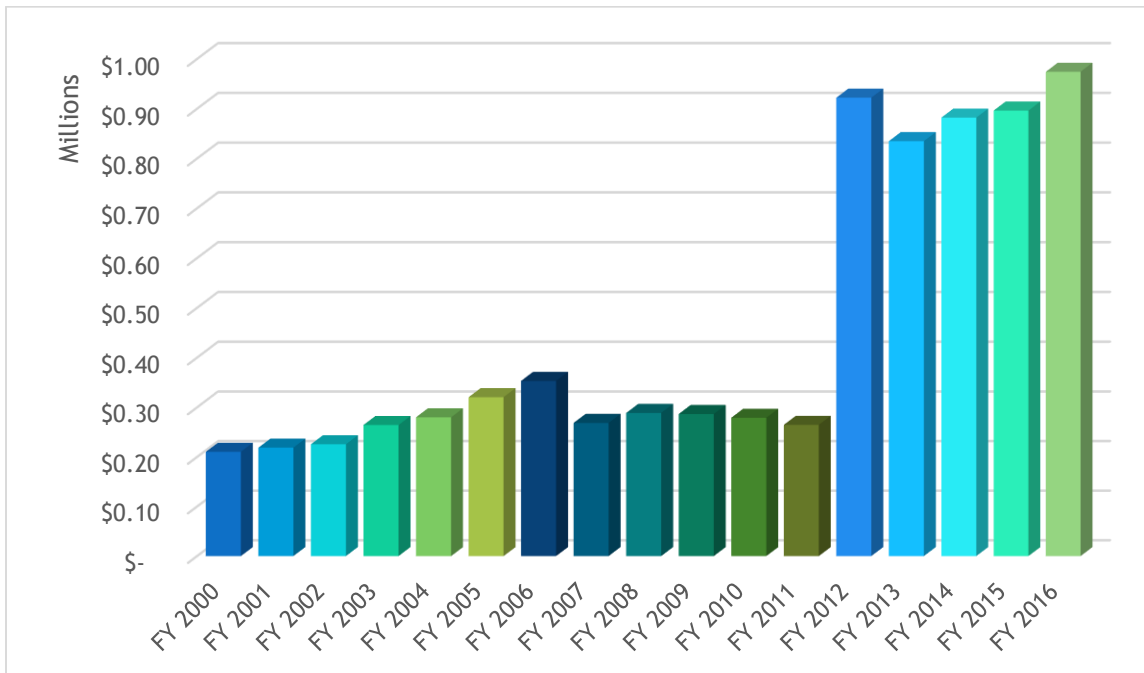


FIGURE 57 - HUMAN RESOURCES - EXPENDITURE HISTORY

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General Fund Human Resources

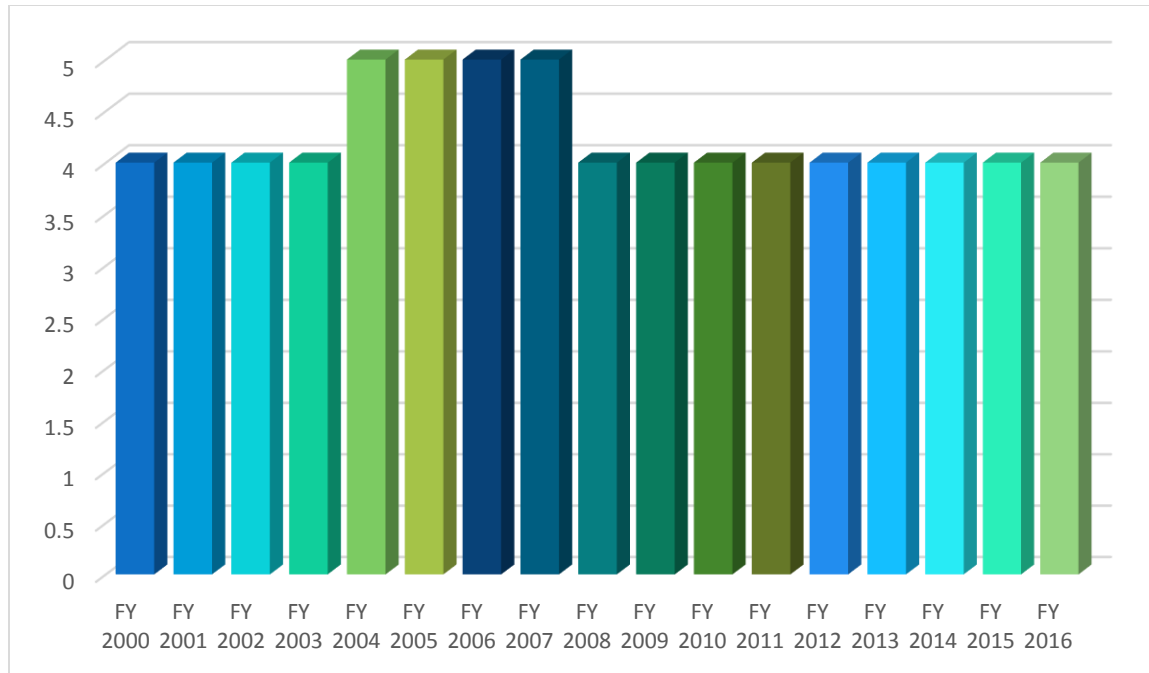


FIGURE 58 - HUMAN RESOURCES - PERSONNEL HISTORY

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General Fund

Information Technology Services

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

Significant Accomplishments/Events:

- ☞ A number of contractual items previously accounted for under ITS were moved to General Facilities for FY 2016

Objectives:

- ☞ To improve the overall efficiency of departments of the County
- ☞ To increase our ability keep up with ever changing technologies and constantly growing responsibilities
- ☞ To improve network connectivity and lower the total cost of ownership
- ☞ To increase communication and visibility to our customers
- ☞ To help lead our customers in finding better ways to see and utilize the massive amounts of data we are required to accumulate and maintain

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	495,355	499,846	493,792	532,918	546,044	2.46%
Supplies & Materials	18,922	34,917	18,719	52,500	21,200	(59.62)%
Services & Contracts	475,104	446,648	493,671	477,556	181,532	(61.99)%
Capital Outlay	247,551	138,359	335,912	400,000	200,000	(50.00)%
Debt Service	64,915	-	-	-	-	0.00%
Total	1,301,847	1,119,769	1,342,093	1,462,974	948,776	(35.15)%

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General Fund Information Technology Services

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Computer Technician	1	1	1	1	-	1	-	(100.00)%
Database Administrator	1	1	1	1	1	1	1	0.00%
Help Desk/ Administrative Assistant	1	1	1	1	1	1	1	0.00%
ITS Director	1	1	1	1	1	1	1	0.00%
ITS Manager/ System Manager	-	-	-	-	-	1	-	0.00%
Jr. System Administrator	-	-	-	-	-	1	-	0.00%
Network Administrator	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	0.00%
Sr. Network Technician	-	-	-	-	1	1	1	100.00%
System Administrator	1	1	1	1	1	1	1	0.00%
Total	7	7	7	7	7	10	7	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Maintain 99.9999% network uptime Measure: % of network uptime	100.00%	100.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 8x5 live service at help desk Measure: % of help desk support available	75.00%	75.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide 24/7 support with 15 minute first callback on priority one issues Measure: % of callbacks made within 15 minutes	85.00%	95.00%	100.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund Information Technology Services

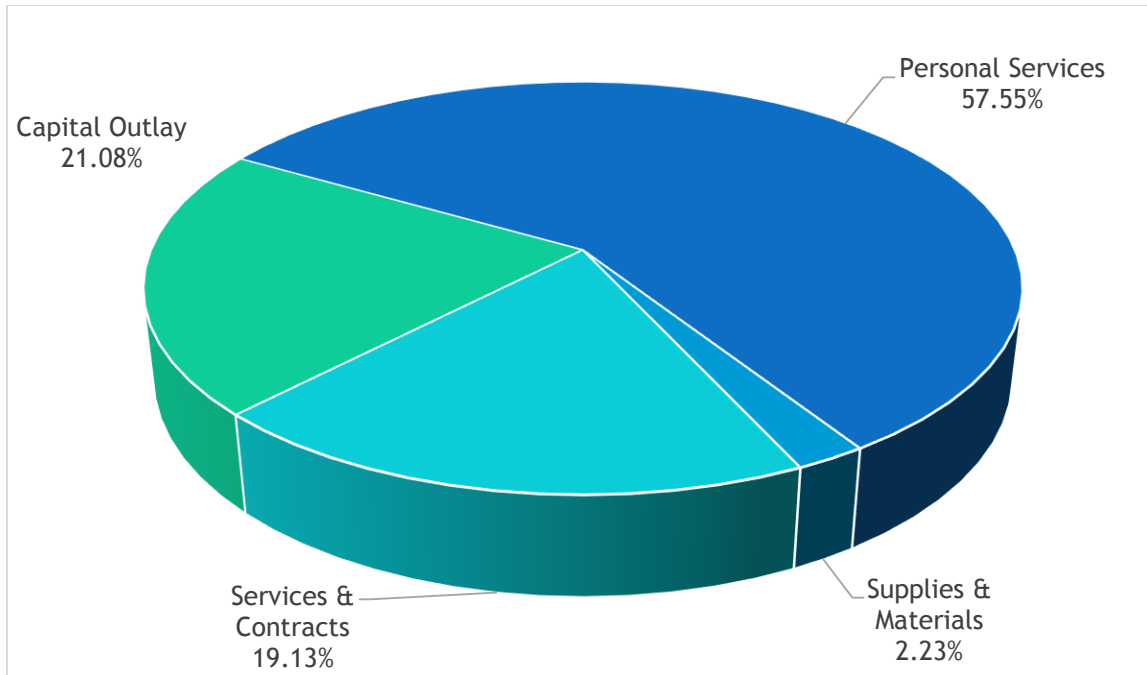


FIGURE 59 - INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE

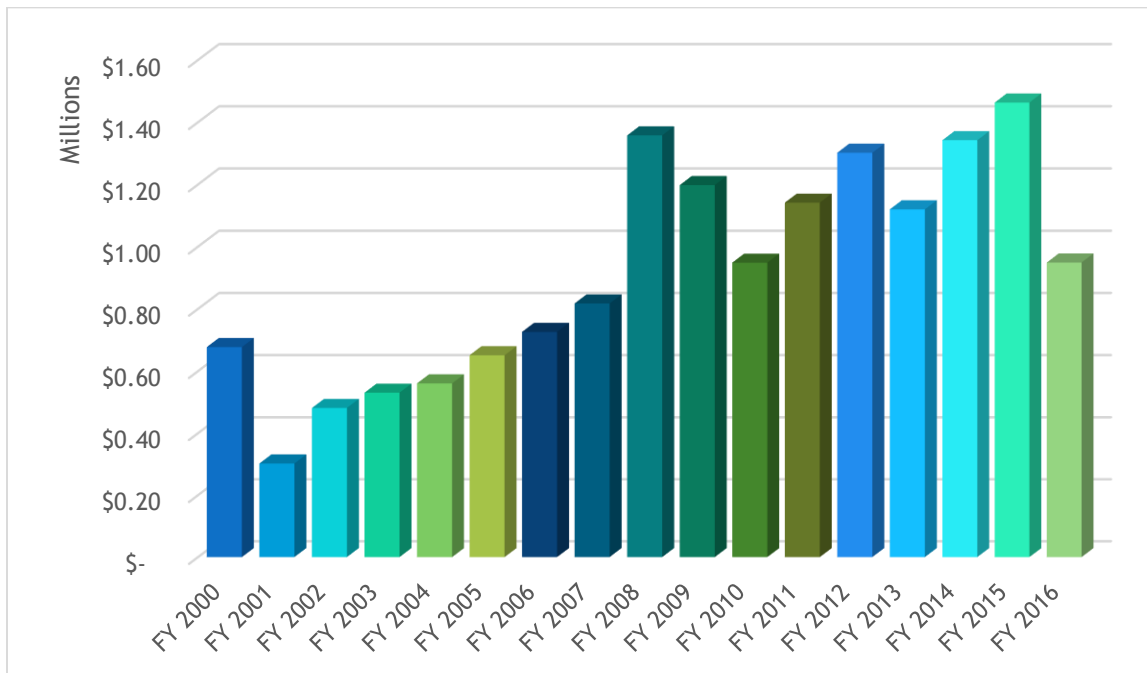


FIGURE 60 - INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

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General Fund Information Technology Services

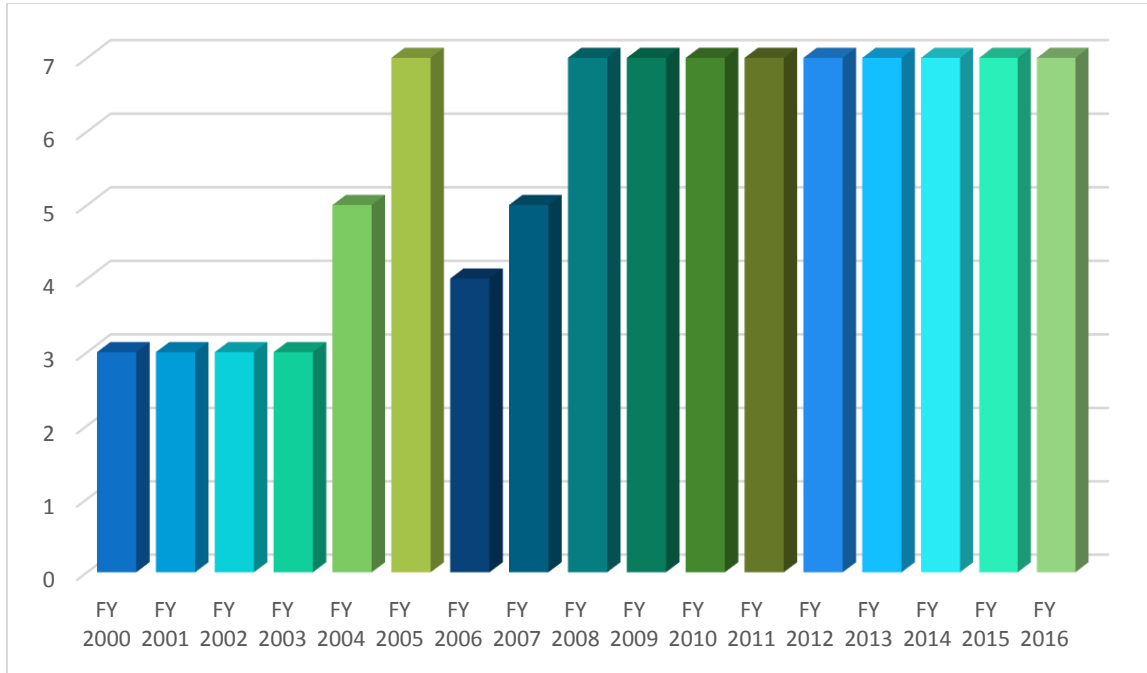


FIGURE 61 - INFORMATION TECHNOLOGY SERVICES - PERSONNEL HISTORY

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General Fund Tax Commissioner

The Office of the Tax Commissioner is responsible for the collection of taxes for the County, school boards and most municipalities. Previously, the Tax Commissioner had separate budgets for four divisions but has consolidated those beginning in fiscal year 2009. The Tax Commissioner's Office is responsible for the collection of all real and personal property taxes, processing of special assessments tied to property, collection of delinquent taxes, handling tax sales, collection of mobile home taxes, collection of motor vehicle taxes and issuance of state license plates.

Significant Accomplishments/Events:

- ☞ Retirement of Mary Nell Robertson, Tax Commissioner, resulting in appointment of Felicia Williams to fulfil her term

Objectives:

- ☞ To collect and distribute monies to taxing authorities that have been generated through ad valorem, fees and tax sales
- ☞ To prepare all documents to secure tax exemptions, titles and tags for motor vehicles in accordance with state law
- ☞ To prepare digests for the purpose of taxation for the state, county, municipalities and school districts
- ☞ To issue plates, mobile home stickers and handicap placards
- ☞ To generate tax notices for delinquent property, timber, NODs, heavy duty and mobile homes

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	1,062,234	1,034,982	1,132,279	1,065,229	1,110,765	4.27%
Supplies & Materials	20,241	23,663	19,921	18,000	18,000	0.00%
Services & Contracts	143,644	124,272	139,905	154,833	142,653	(7.87)%
Capital Outlay	528	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,226,647	1,182,917	1,292,104	1,238,062	1,271,418	2.69%

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General Fund Tax Commissioner

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Account Auditor	-	-	-	-	1	1	1	100.00%
Accounting Technician	2	2	2	2	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	1	0.00%
Collections Auditor	1	1	1	1	-	-	-	(100.00)%
Delinquent Tax Collector	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	0.00%
PT Tag Clerk	1	1	1	1	1	1	1	0.00%
Property Tax Manager	-	-	-	-	1	1	1	100.00%
Sr. Tag & Title Clerk	1	1	1	1	1	1	1	0.00%
Sr. Tax Clerk	1	1	1	1	1	1	1	0.00%
Tag Agent	1	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	8	8	9	8	0.00%
Tag Supervisor	1	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	1	0.00%
Tax Manager	1	1	1	1	-	-	-	(100.00)%
Total	21	21	21	21	21	22	21	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Reduce the number of phone calls missed by 50% Measure: % of missed calls	10.00%	8.00%	4.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce wait times to less than 5 minutes Measure: % of customers helped within 5 minutes	95.00%	98.00%	98.00%	CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund Tax Commissioner

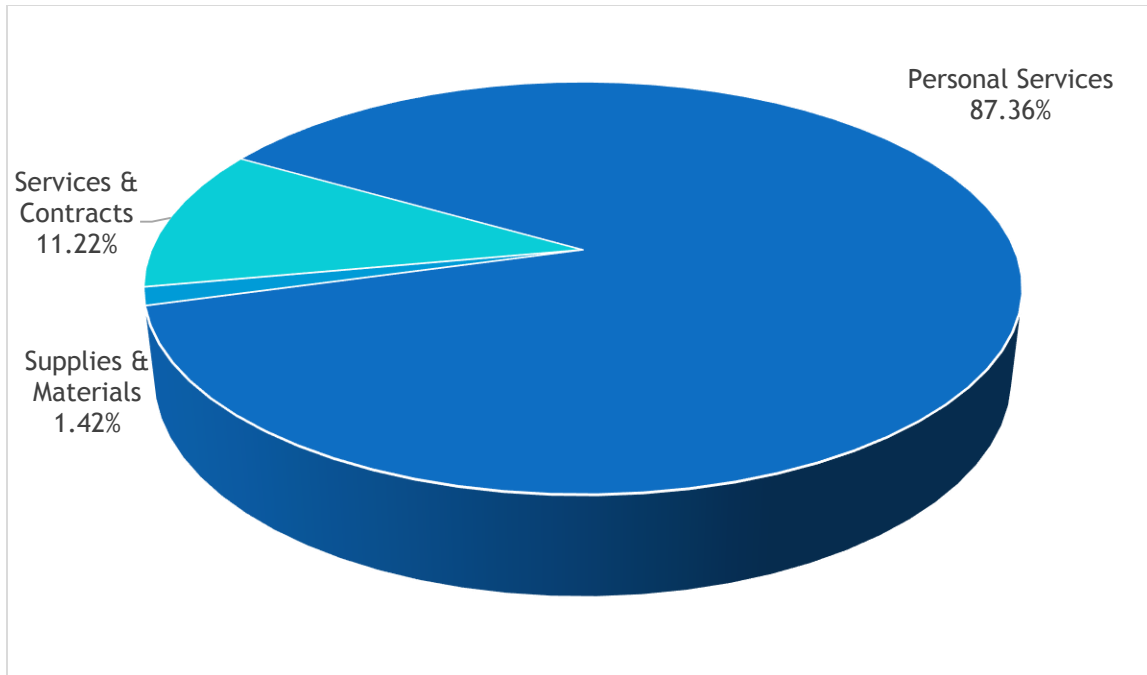


FIGURE 62 - TAX COMMISSIONER - EXPENDITURES BY TYPE

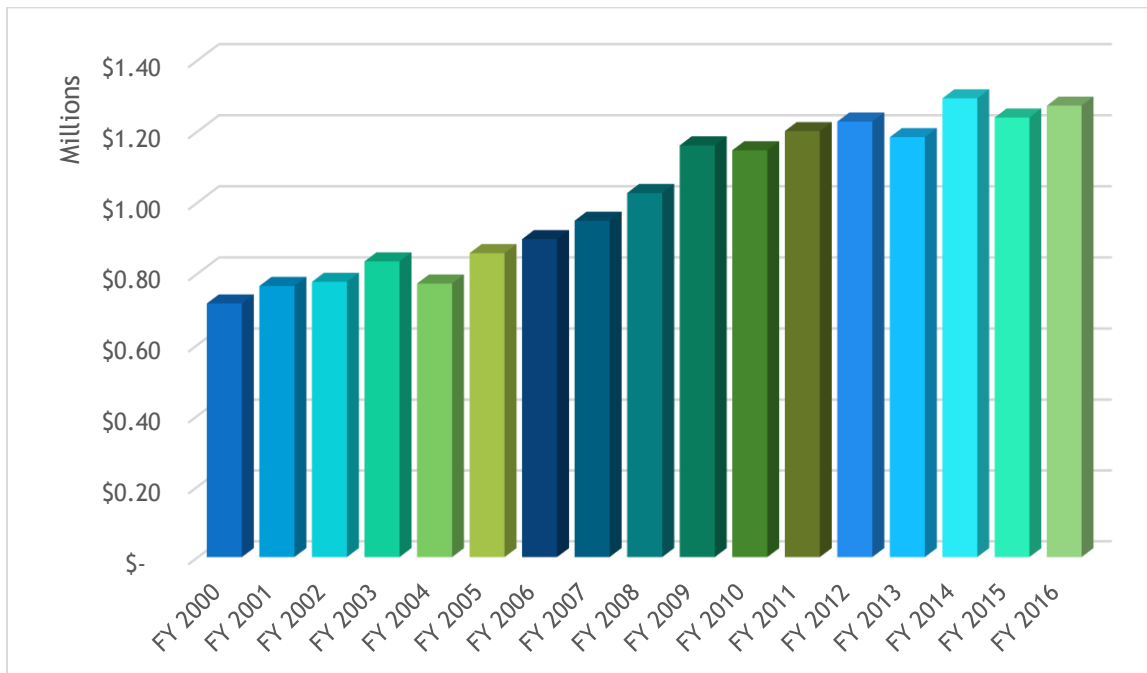


FIGURE 63 - TAX COMMISSIONER - EXPENDITURE HISTORY

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General Fund Tax Commissioner

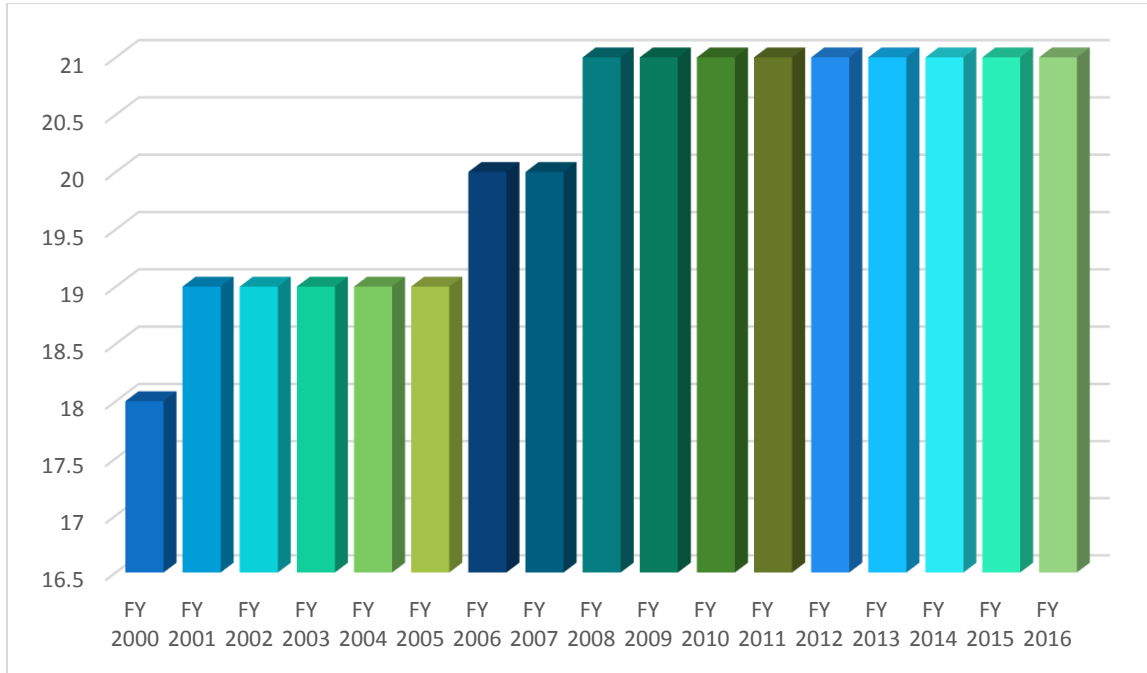


FIGURE 64 - TAX COMMISSIONER - PERSONNEL HISTORY

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General Fund Board of Assessors

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

Significant Accomplishments/Events:

- ☞ Achieved a state ratio analysis above 38%, allowing public utilities to be assessed at the full 40%

Objectives:

- ☞ To value, classify and stratify all tangible property in the County
- ☞ To apply all legislative tax rate classifications and to maintain the digest

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	1,173,849	1,177,801	1,202,299	1,213,063	1,249,683	3.02%
Supplies & Materials	5,019	3,912	18,619	17,790	18,000	1.18%
Services & Contracts	232,662	149,260	252,702	242,396	225,807	(6.84)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,411,530	1,330,974	1,473,621	1,473,249	1,493,490	1.37%

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General Fund Board of Assessors

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	0.00%
Appraisal Coordinator	-	-	-	-	1	1	1	100.00%
Appraisal Data Collector	3	3	3	3	-	-	-	(100.00)%
Appraisal Technician	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	-	-	-	-	3	3	3	100.00%
Chief Appraiser	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	1	1	1	1	2	2	2	100.00%
Computer Specialist	1	1	1	1	-	-	-	(100.00)%
Data Processing Technician	1	1	1	1	-	-	-	(100.00)%
GIS Coordinator - Mapper	-	-	-	-	1	1	1	100.00%
Land Appraiser	-	-	-	-	1	1	1	100.00%
Mapper - Appraiser	1	1	1	1	-	-	-	(100.00)%
Mapping Technician	1	1	1	1	1	1	1	0.00%
Mobile Home Digest Coordinator	-	-	-	-	1	1	1	100.00%
Mobile Home Locator	-	1	1	1	1	1	1	0.00%
Personal Property Appraiser	-	-	-	-	-	1	-	0.00%
Real Property Appraiser	2	2	2	2	-	-	-	(100.00)%
Real Property Appraiser I	3	3	3	3	-	-	-	(100.00)%
Real Property Supervisor	-	-	1	1	1	1	1	0.00%

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General Fund Board of Assessors

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Residential Appraisal Supervisor	1	1	-	-	-	-	-	0.00%
Residential Appraisal Team Leader	-	-	-	-	3	3	3	100.00%
Residential Land Appraiser - Sales Analyst	1	1	1	1	-	-	-	(100.00)%
Sales Analyst	-	-	-	-	1	1	1	100.00%
Sr. Personal Property Appraiser	-	-	-	-	1	1	1	100.00%
Sr. Real Property Appraiser	1	1	1	1	-	-	-	(100.00)%
Tax Assessor	2	2	2	2	2	2	2	0.00%
Tax Assessor Chair	1	1	1	1	1	1	1	0.00%
Total	23	24	24	24	24	25	24	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Review 25% of properties annually Measure: % of properties reviewed	19.00%	21.00%	25.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide the Tax Commissioner with a timely digest with less than 3% margin of error Measure: % of digests submitted on time with less than 3% error	95.00%	0.00%	100.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund Board of Assessors

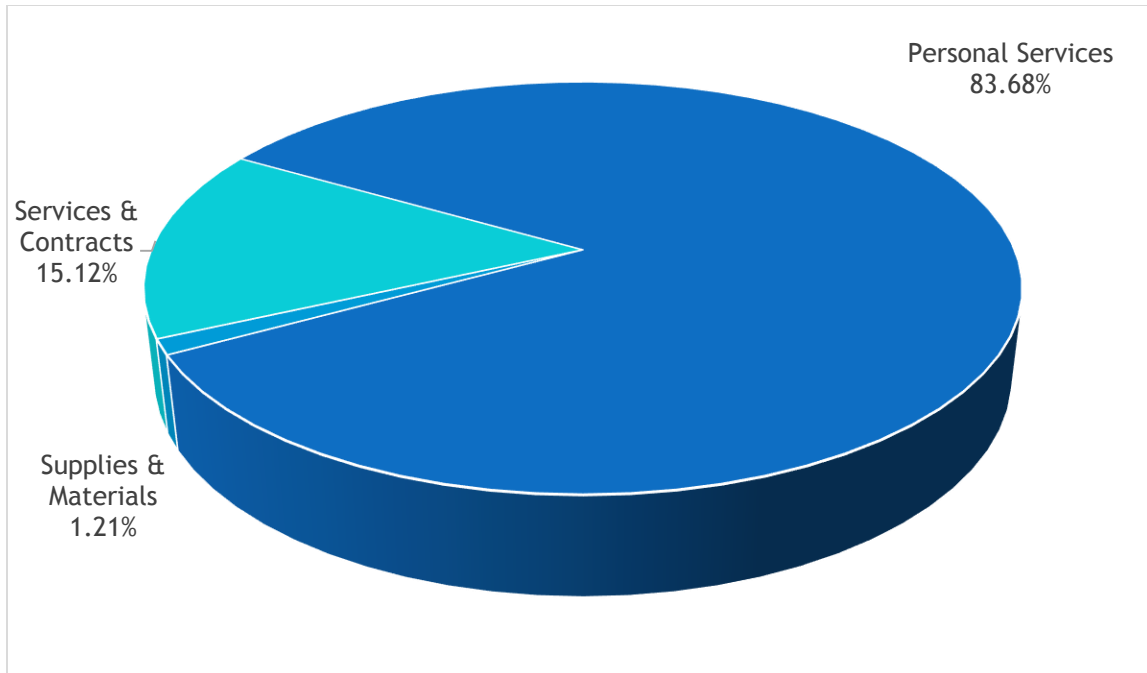


FIGURE 65 - BOARD OF ASSESSORS - EXPENDITURES BY TYPE

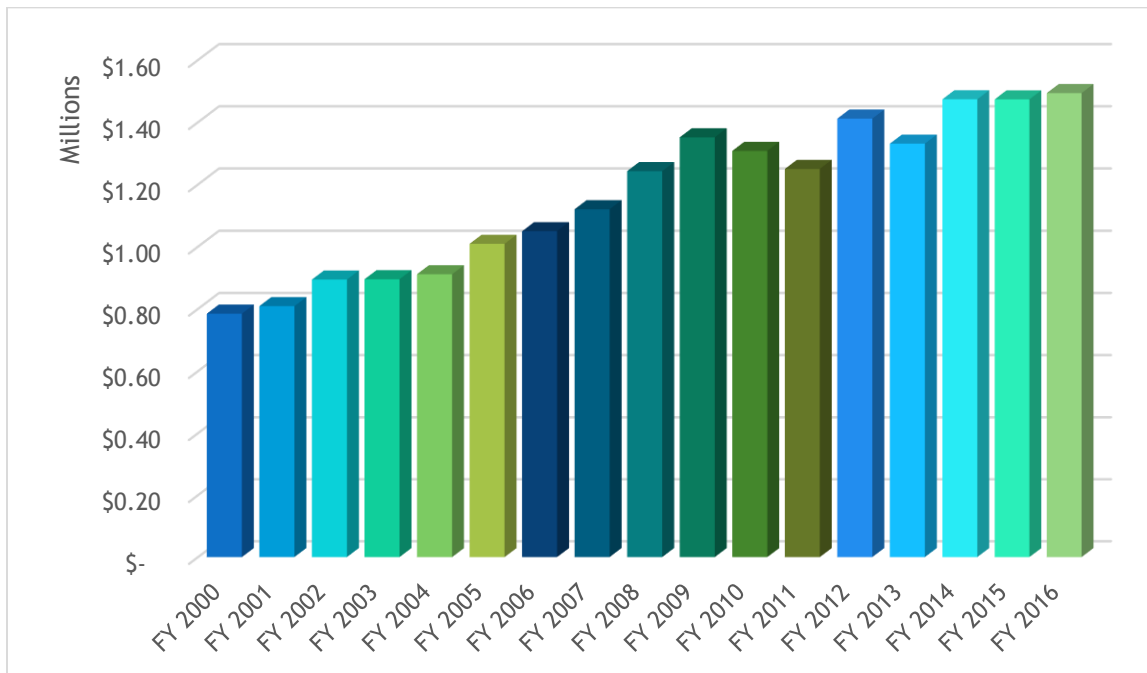


FIGURE 66 - BOARD OF ASSESSORS - EXPENDITURE HISTORY

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General Fund Board of Assessors

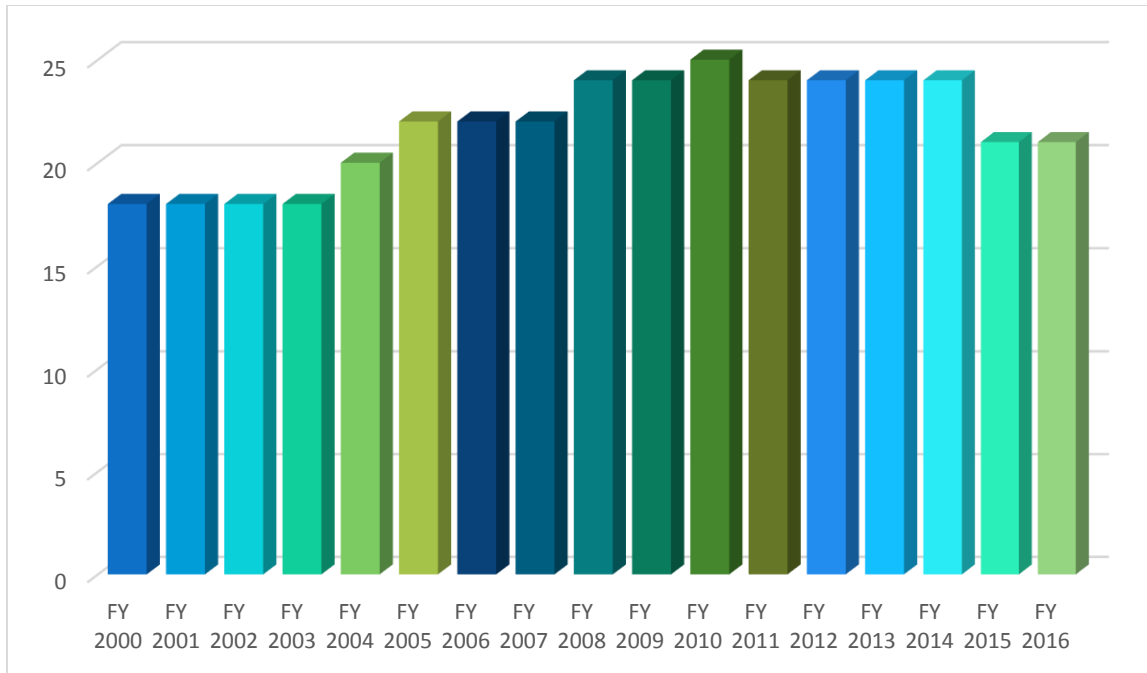


FIGURE 67 BOARD OF ASSESSORS - PERSONNEL HISTORY

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General Fund

Facilities Maintenance

The Facilities Maintenance Department is responsible for 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 facilities maintenance, custodial staff and mail clerks.

Objectives:

- ☞ To maintain the structural soundness and cleanliness of all County facilities through preventative maintenance and upkeep
- ☞ To ensure the appearance of County facilities reflects positively on our community
- ☞ To monitor and improve departmental safety efforts
- ☞ To provide exceptional customer service throughout the County

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	806,166	874,645	1,042,819	1,030,620	1,063,666	3.21%
Supplies & Materials	36,662	43,748	33,118	40,230	49,630	23.37%
Services & Contracts	1,052,969	1,113,644	1,202,531	1,167,462	1,211,032	3.73%
Capital Outlay	1,983	17,523	9,122	106,500	-	(100.00)%
Debt Service	1,156,856	886,053	1,052,363	1,053,400	1,046,600	(0.65)%
Total	3,054,636	2,935,613	3,339,953	3,398,212	3,370,928	(0.80)%

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General Fund Facilities Maintenance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Custodial Crew Leader	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	5	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	3	3	3	3	0.00%
Grounds Equipment Supervisor	1	1	1	1	-	-	-	(100.00)%
Grounds Maintenance Crew Leader	-	-	-	-	1	1	1	100.00%
Grounds Maintenance Worker	-	4	4	4	4	4	4	0.00%
Mail Clerk	1	1	1	1	1	1	1	0.00%
Total	21	25	25	25	25	25	25	0.00%

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General Fund Facilities Maintenance

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Replace carpet and paint in 20% of major facilities annually</p> <p>Measure: % of carpet and paint replaced</p>	12.00%	18.00%	20.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Hold a minimum of 16 hours of training monthly to improve department safety</p> <p>Measure: Hours of training held</p>	16	16	16	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Complete all requests for service within 5 days</p> <p>Measure: % of work orders completed within 5 days</p>	60.00%	75.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Generate 40% of work orders from preventative maintenance</p> <p>Measure: % of work orders generated from preventative maintenance</p>	33.00%	37.00%	40.00%	<p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Facilities Maintenance

By Facility	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Administration	898,472	960,002	1,117,481	1,126,974	1,139,396	1.10%
Emergency Operations Center	-	-	49,061	46,182	41,197	(10.79)%
Courthouse	67,512	46,507	37,290	39,496	48,935	23.90%
Animal Control	-	-	43,038	43,136	41,889	(2.89)%
Health Centers	20,465	20,867	19,468	20,964	17,022	(18.80)%
Auxiliary	28,762	37,622	34,222	65,173	59,517	(8.68)%
Public Works	44,396	53,452	42,897	47,498	47,602	0.22%
Leila Ellis	44,663	47,774	41,371	37,897	44,458	17.31%
Human Resources	169,822	289,655	282,326	267,247	289,897	8.48%
Old Admin. Building	5,626	10,172	6,194	43,644	5,475	(87.46)%
4H Camp	37,149	37,504	32,679	42,805	30,698	(28.28)%
Elections	31,298	28,880	28,387	38,896	28,587	(26.50)%
Civic Center	56,279	41,146	42,750	43,378	45,180	4.15%
District Attorney	247	-	-	-	-	0.00%
Governmental Building	69,397	75,928	73,291	72,396	66,697	(7.87)%
Judicial Complex	1,580,549	1,286,104	1,489,497	1,462,526	1,464,378	0.13%

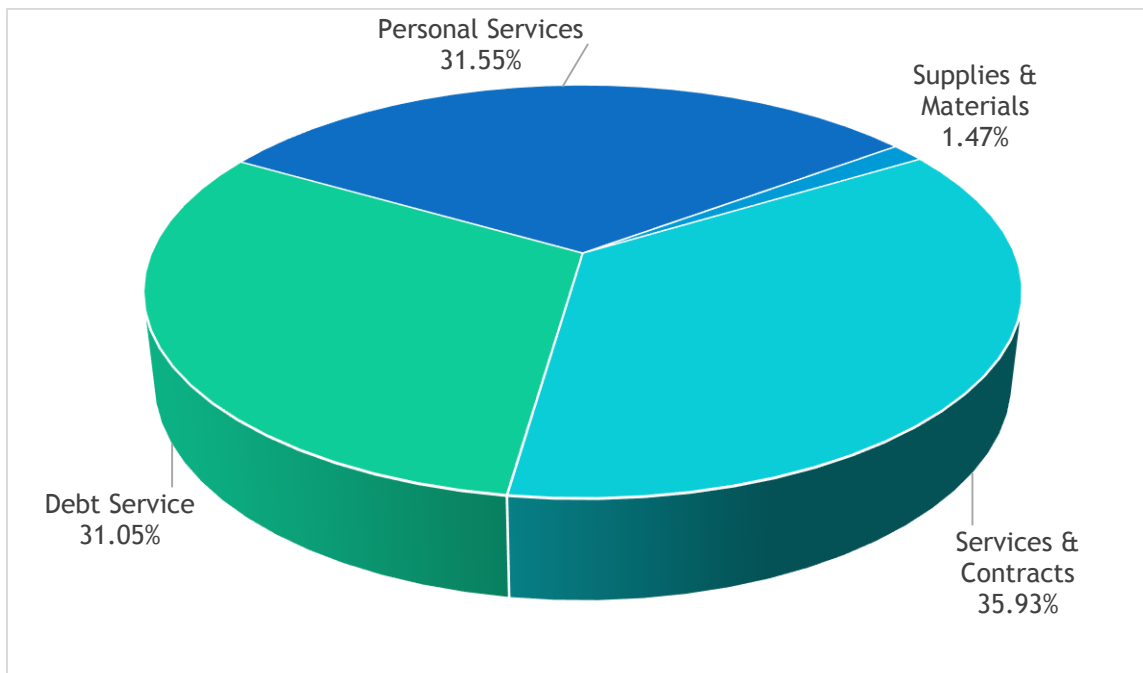


FIGURE 68 - FACILITIES MAINTENANCE - EXPENDITURES BY TYPE

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General Fund Facilities Maintenance

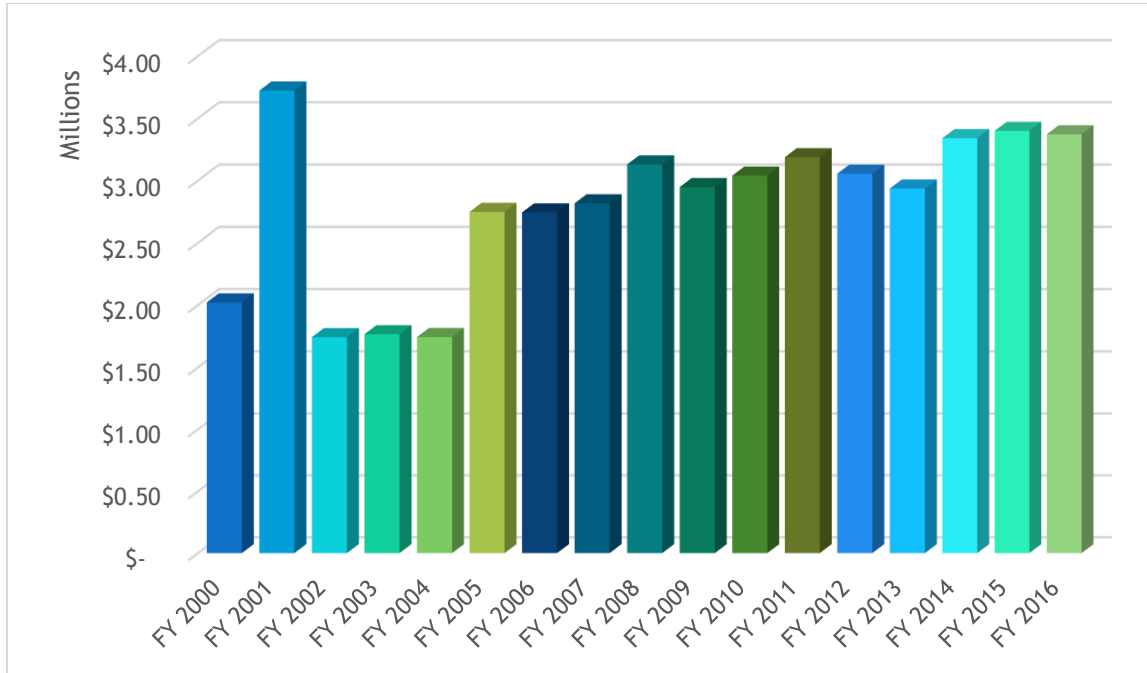


FIGURE 69 - FACILITIES MAINTENANCE - EXPENDITURE HISTORY

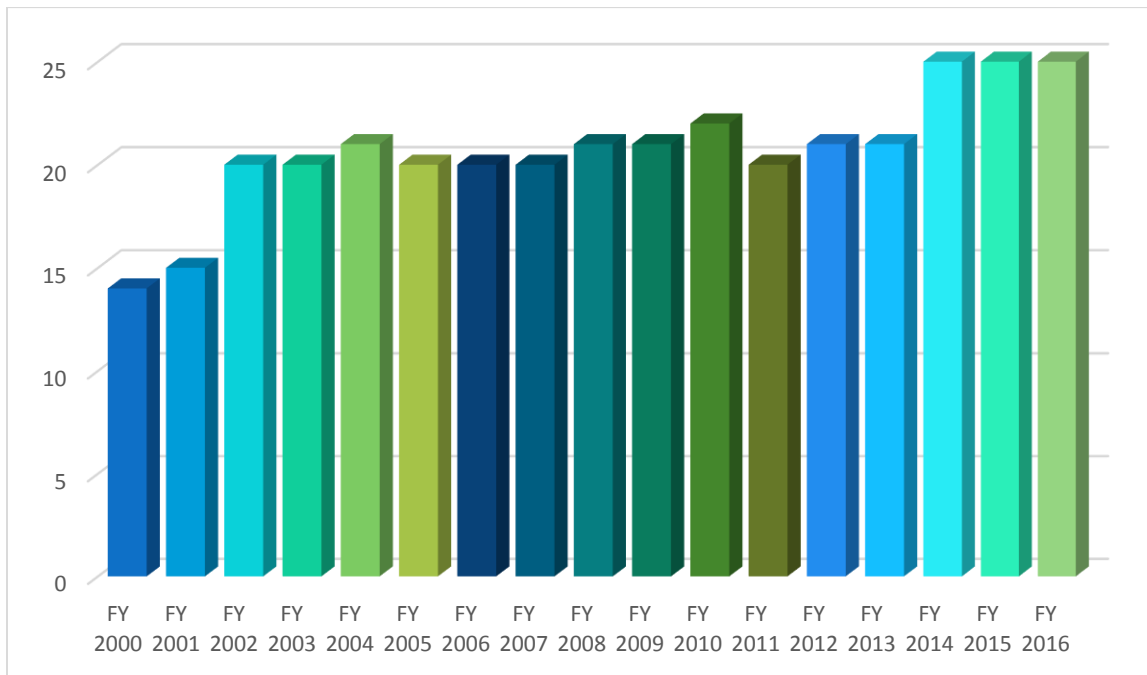


FIGURE 70 - FACILITIES MAINTENANCE - PERSONNEL HISTORY

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General Fund County Engineer

The Office of the County Engineer performs technical review of land developments and provides engineering and technical analysis and associated administration to the Board of Commissioners.

Significant Accomplishments/Events:

- ☞ Completed a build out of a payment window for the Clerk of Court
- ☞ Completed refurbishment of Pod A and Pod B at the County Jail
- ☞ Updated the lease agreements for agencies utilizing space in the Leila Ellis facility
- ☞ Worked with the Parks and Recreation Authority on several projects built under SPLOST
- ☞ Worked with Second Harvest on expansion of the food bank constructed using CDBG funds

Objectives:

- ☞ To inspect, monitor and provide public education related to NPDES Phase II as mandated by the Georgia EPD
- ☞ To inspect roads and bridges to ensure compliance with State and Federal guidelines
- ☞ To maintain a high level of customer service with the development community by reviewing subdivision plans, residential subdivision plans and commercial construction plans in a timely manner
- ☞ To provide E&S inspections for individual home sites within 24 hours of request for inspection
- ☞ To provide high level engineering and contract management oversight for SPLOST road and construction projects

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	568,541	517,662	525,926	517,302	531,541	2.75%
Supplies & Materials	158	2,505	8,949	6,269	4,000	(36.19)%
Services & Contracts	77,656	74,445	58,956	71,170	71,826	0.92%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	646,355	594,612	593,830	594,741	607,367	2.12%

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General Fund County Engineer

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	-	-	-	-	-	1	-	0.00%
County Engineer	1	1	1	1	1	1	1	0.00%
Development Reviewer	1	1	-	-	-	-	-	0.00%
Environmental Manager	1	1	1	1	1	1	1	0.00%
New Construction Inspector	1	1	1	1	-	-	-	(100.00)%
Principal Engineering Inspector	1	1	1	1	-	-	-	(100.00)%
Sr. Engineering Technician	1	1	1	1	1	1	1	0.00%
Sr. Project Manager	-	-	-	-	2	2	2	100.00%
Stormwater Technician	1	1	1	1	1	1	1	0.00%
Total	7	7	6	6	6	7	6	0.00%

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General Fund County Engineer

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Maintain 100% compliance with NPDES requirements</p> <p>Measure: % of compliance with NPDES</p>	100.00%	100.00%	100.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Maintain 100% PACES rating on paved roads to maintain LARP and LMIG funding from DOT</p> <p>Measure: % of compliance with PACES</p>	100.00%	100.00%	100.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Provide lot inspections for new homes within 24 hours of request</p> <p>Measure: % of lot inspections completed within 24 hours</p>	85.00%	88.00%	100.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund County Engineer

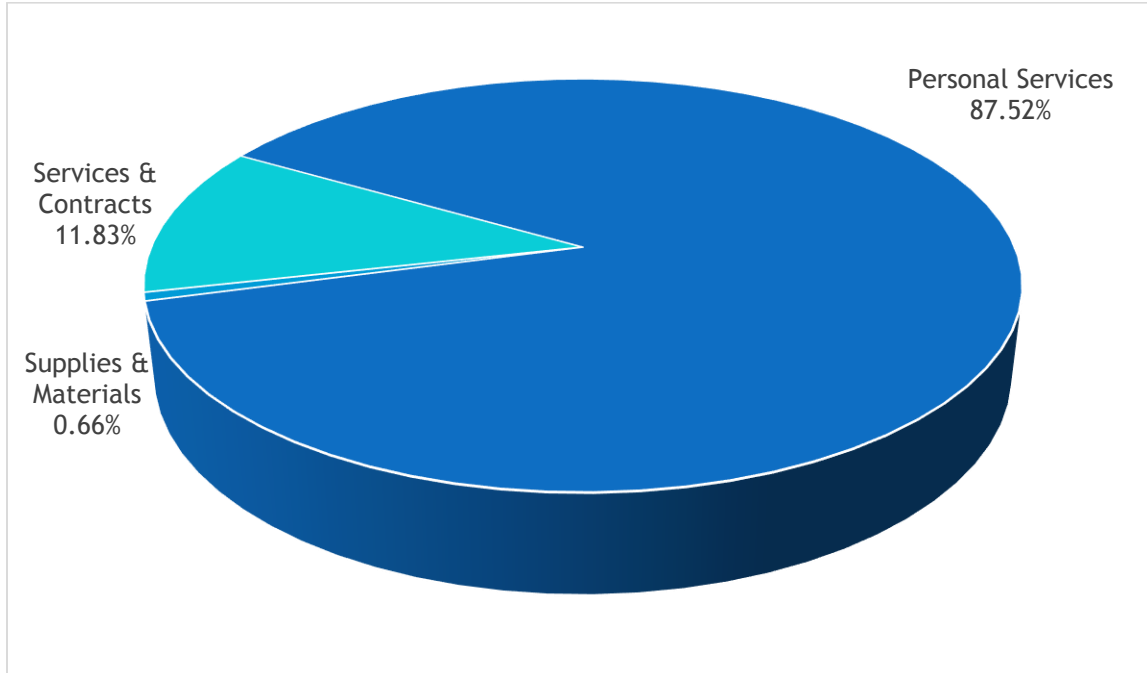


FIGURE 71 - COUNTY ENGINEER - EXPENDITURES BY TYPE

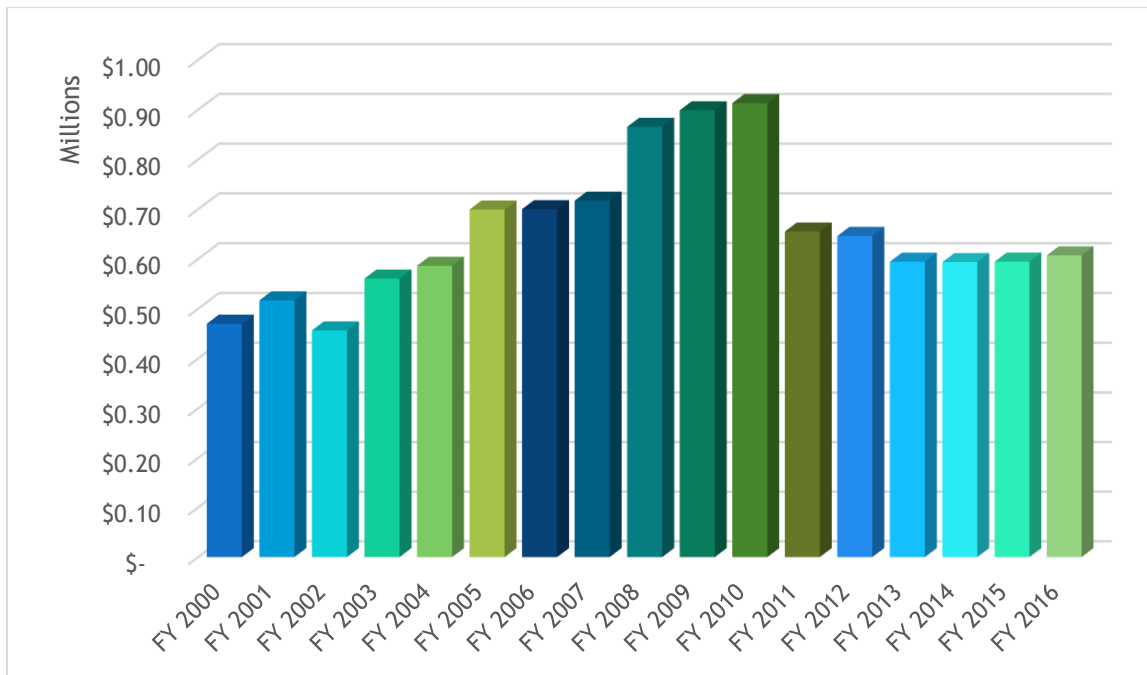


FIGURE 72 - COUNTY ENGINEER - EXPENDITURE HISTORY

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General Fund County Engineer

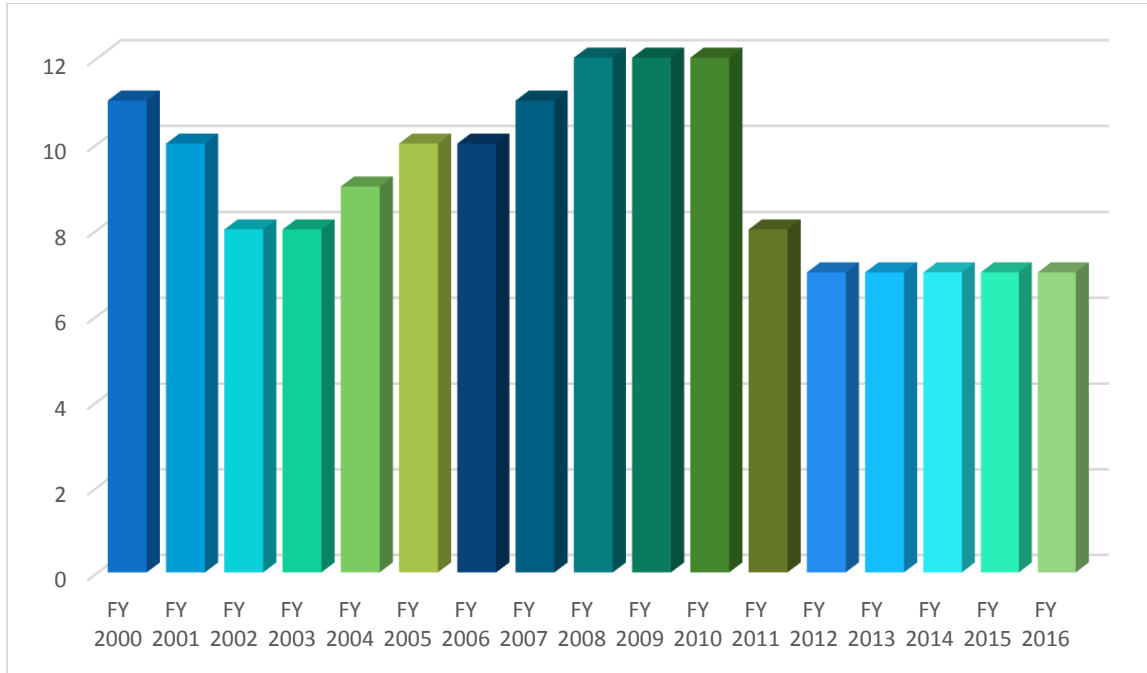


FIGURE 73 - COUNTY ENGINEER - PERSONNEL HISTORY

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General Fund Superior Court

The Office of the Southern Judicial Circuit - Superior Court is responsible for the expenditures required for the County for the operation of the Superior Court. The Superior Court hears both criminal and civil felony cases. The Southern Judicial Circuit consists of five counties - Lowndes, Brooks, Colquitt, Echols and Thomas.

Objectives:

- ☞ To dispose of civil and criminal cases filed in the Court in accordance with Georgia law

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	351,560	336,850	359,386	354,753	389,482	9.79%
Supplies & Materials	556	269	498	1,800	4,500	150.00%
Services & Contracts	37,633	34,672	35,584	42,799	66,104	54.45%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	389,748	371,791	395,467	399,352	460,086	15.21%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Bailiff	3	3	3	5	5	5	5	0.00%
Law Clerk	2	2	2	2	2	2	2	0.00%
Official Court Reporter	5	5	5	5	5	5	5	0.00%
Superior Court Judge	5	5	5	5	5	5	5	0.00%
Total	15	15	15	17	17	17	17	0.00%

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General Fund Superior Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Utilize Alternative Dispute Resolution to dispose of cases prior to trial, saving taxpayer funds Measure: % of cases disposed of through ADR	n/a	n/a	n/a	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Reduce the number of criminal trials through pleas and other dispositions Measure: % of cases settled before trial	n/a	n/a	n/a	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

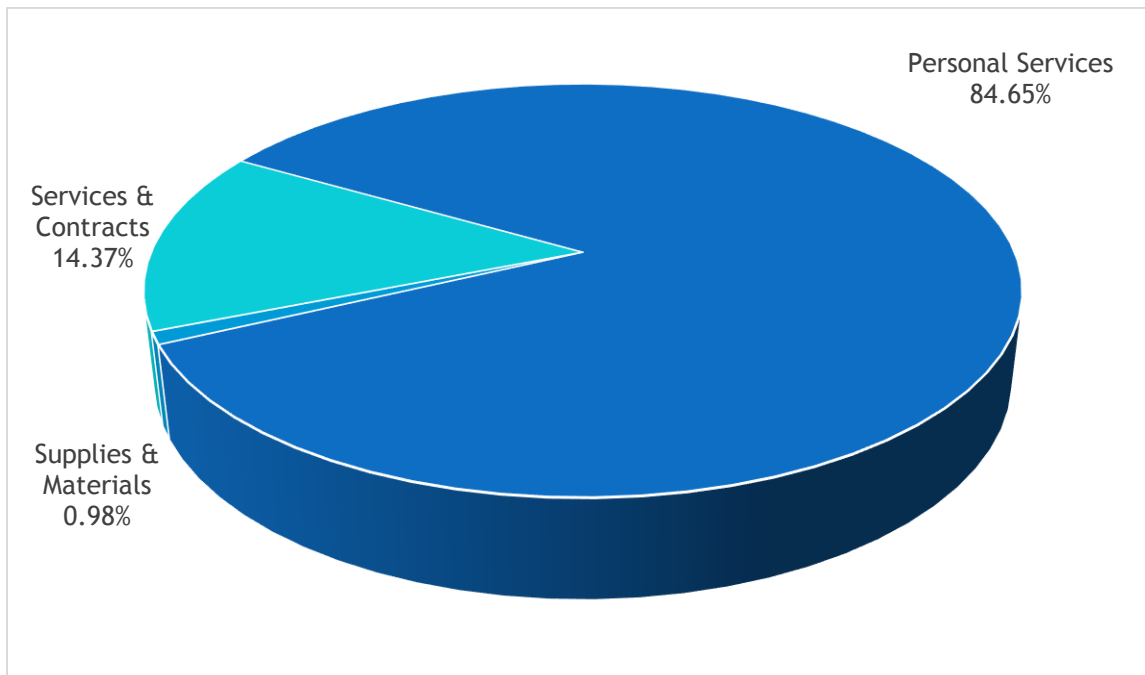


FIGURE 74 - SUPERIOR COURT - EXPENDITURES BY TYPE

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General Fund Superior Court

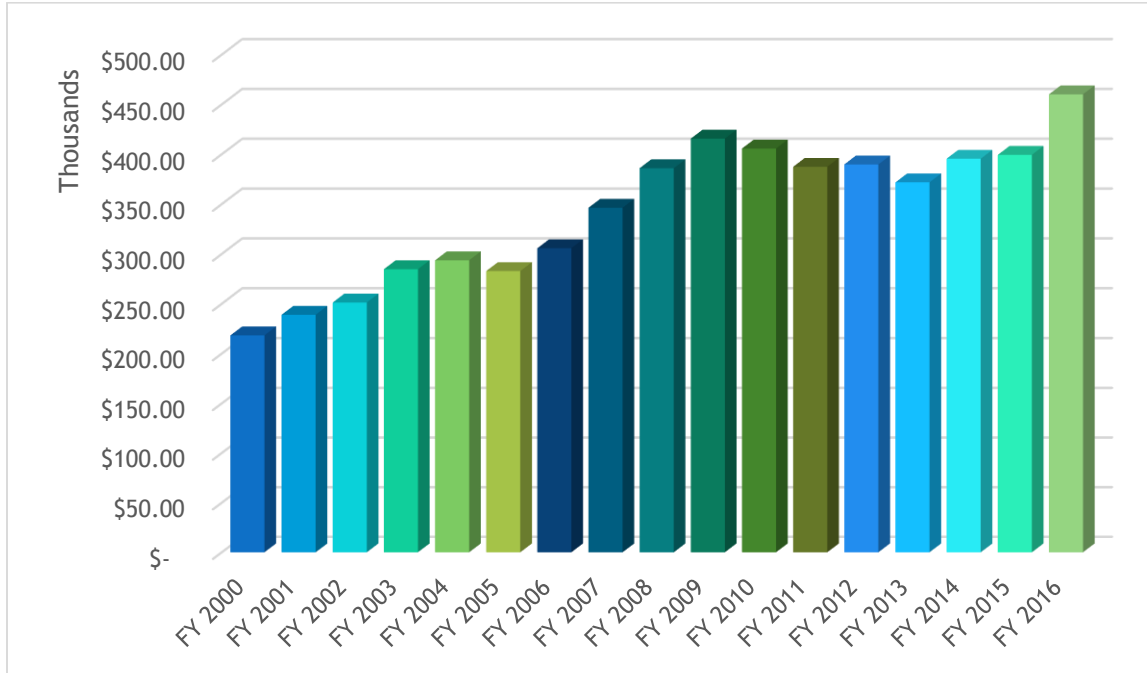


FIGURE 75 - SUPERIOR COURT - EXPENDITURE HISTORY

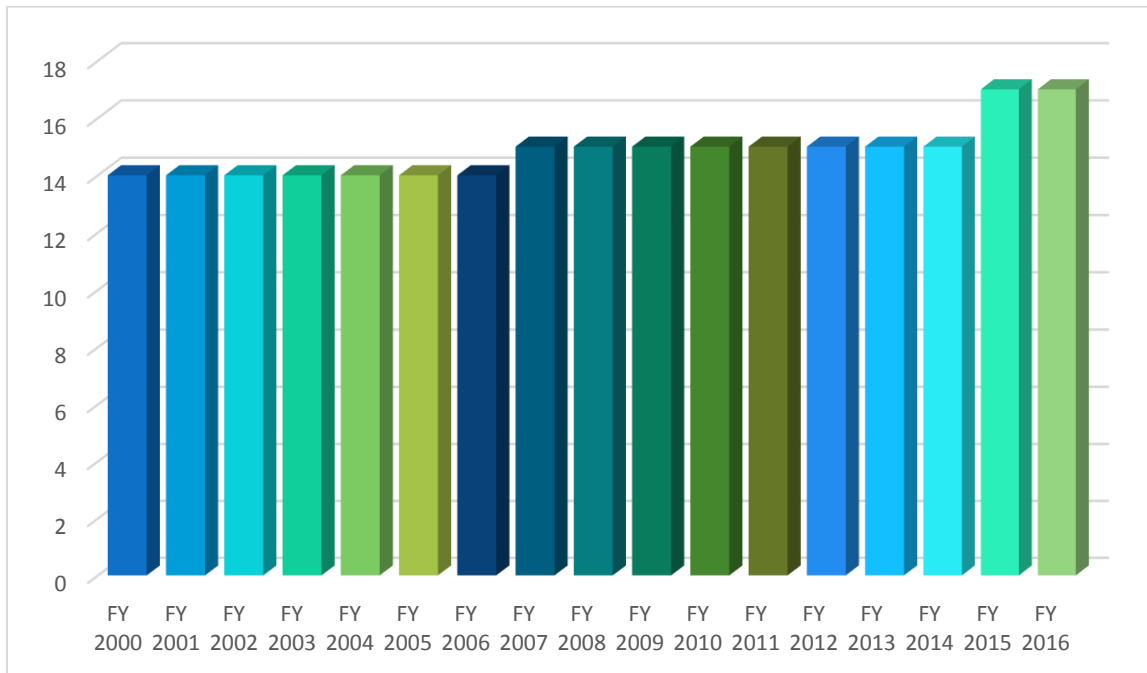


FIGURE 76 - SUPERIOR COURT - PERSONNEL HISTORY

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General Fund

Community Corrections

The Community Corrections division was created during fiscal year 2012 as a pilot program to determine the feasibility of offering an ankle monitoring program that resulted in a savings over housing inmates in the County Jail. The division falls under the direction of the Superior Court.

Significant Accomplishments/Events:

- ☞ While the funds are still reflected in Contingency, the Board of Commissioners elected to add a part time position to this division beginning in January 2016

Objectives:

- ☞ To identify offenders currently incarcerated in the Lowndes County Jail for placement in a pre-trial release program
- ☞ To monitor the conditions of the bond order to ensure compliance until disposition of charges
- ☞ To ensure protection of the public while offenders are enrolled in the program

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	6,228	63,646	65,075	68,797	65,674	(4.54)%
Supplies & Materials	655	1,656	324	500	375	(25.00)%
Services & Contracts	22,771	84,812	67,904	74,665	62,010	(16.95)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	29,653	150,113	133,303	143,962	128,059	(11.05)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Community Corrections Director	1	1	1	1	1	1	1	0.00%
Community Corrections Deputy	-	-	-	-	-	1	-	0.00%
Total	1	1	1	1	1	2	1	0.00%

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General Fund Community Corrections

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Increase pretrial releases by 10% by June 30</p> <p>Measure: % of pretrial releases</p>	25.10%	30.50%	35.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Increase the number of offenders employed by 5%</p> <p>Measure: % of offenders employed</p>	62.50%	65.00%	68.25%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Increase the number of offenders in alcohol, drug and/or psychological treatment by 10%</p> <p>Measure: % of offenders in alcohol, drug and/or psychological treatment programs</p>	18.80%	20.00%	22.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Community Corrections

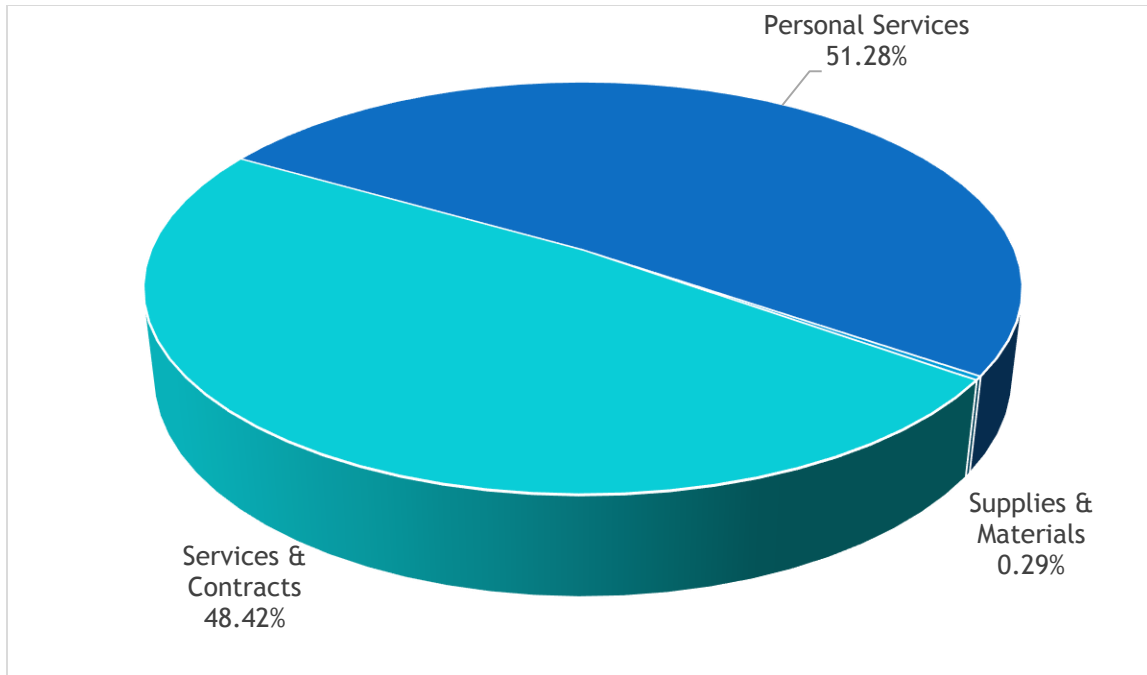


FIGURE 77 - COMMUNITY CORRECTIONS - EXPENDITURES BY TYPE

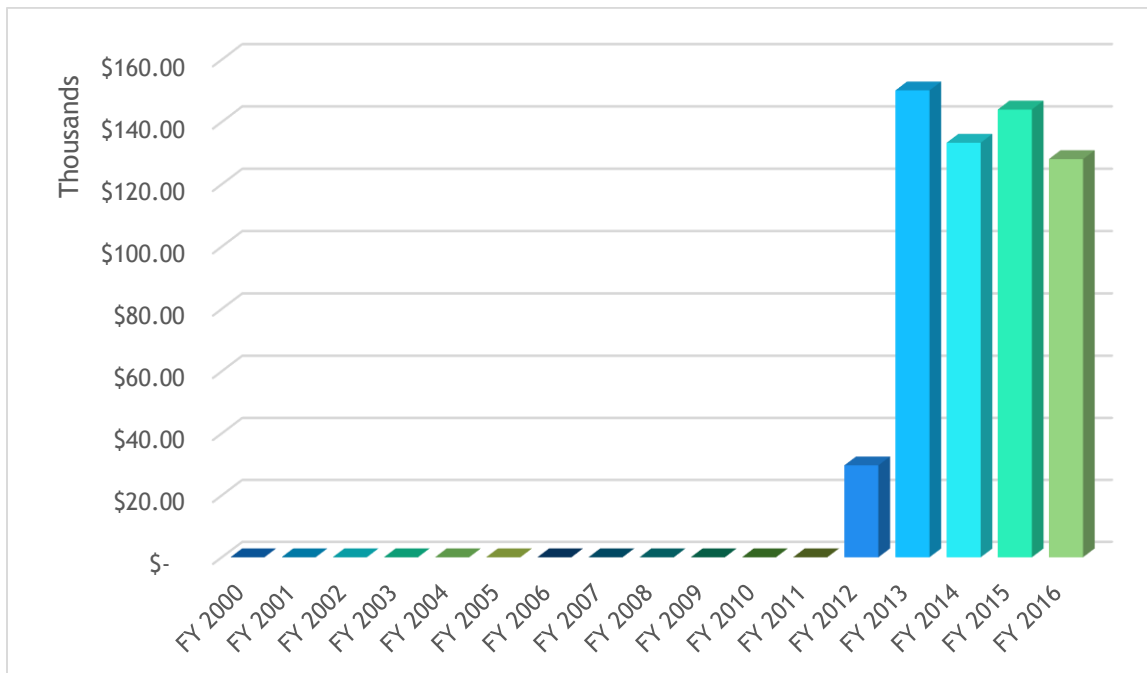


FIGURE 78 - COMMUNITY CORRECTIONS - EXPENDITURE HISTORY

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General Fund Community Corrections

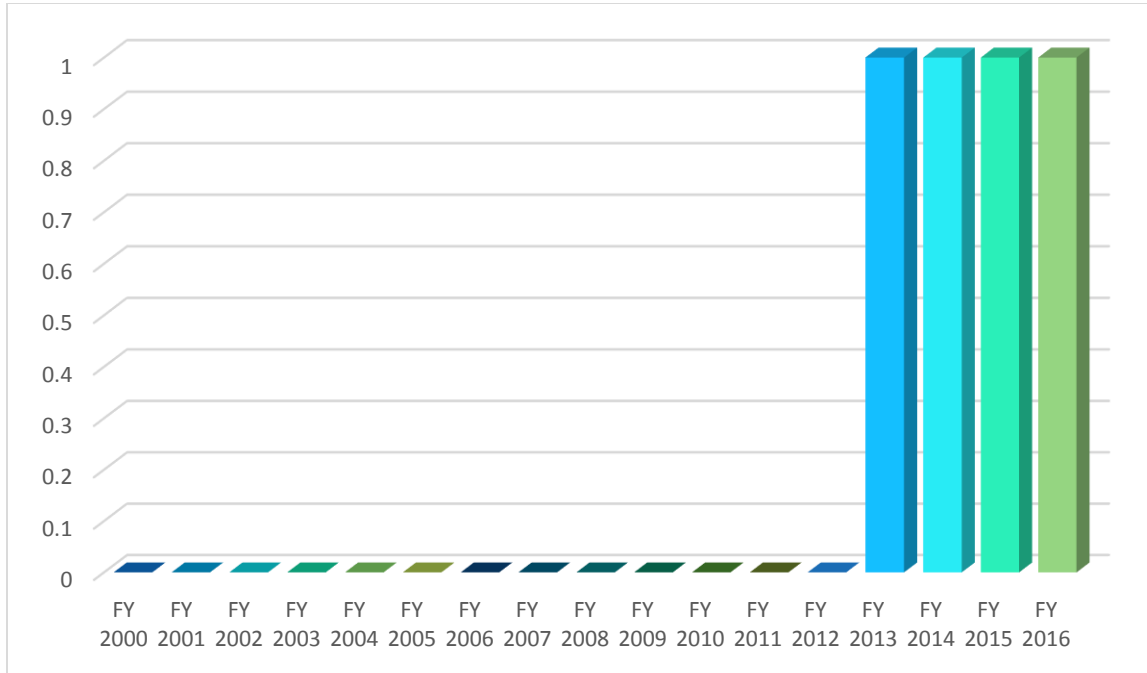


FIGURE 79 - COMMUNITY CORRECTIONS - PERSONNEL HISTORY

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General Fund Clerk of Court

The Office of the Clerk of Court is responsible for preparation, issuance and filing of most court documents, recording of real estate transactions, processing child support payments and other duties as assigned by law. The Clerk's Office was previously accounted for in seven divisions: Administration, Courts, Real Estate, State Court, Support Services, Accounting/Child Support and Juvenile Court. During 2014, the Sheriff's Office transferred the collection of citation monies to the Clerk's Office resulting in the transfer of three employees to that office.

Objectives:

- ☞ To serve as the central office to maintain and record court filings for the Superior, State and Juvenile courts of Lowndes County
- ☞ To record and maintain all land records
- ☞ To process child support payments
- ☞ To oversee the functions of the Board of Equalization

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	870,591	892,419	1,031,888	1,015,193	1,049,751	3.40%
Supplies & Materials	13,152	21,496	11,592	9,000	15,000	66.67%
Services & Contracts	265,953	279,515	286,180	182,639	247,875	35.72%
Capital Outlay	-	-	6,438	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,149,695	1,193,429	1,336,098	1,206,832	1,312,626	8.77%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Chief Clerk	1	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	1	0.00%
Court Clerk	4	5	8	8	8	9	8	0.00%
Deputy Clerk	9	9	9	9	8	8	8	(11.11)%
PT Accounting Clerk	1	-	-	-	-	-	-	0.00%
Sr. Deputy Clerk	3	3	3	3	4	4	4	33.33%
Total	19	19	22	22	22	23	22	0.00%

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General Fund Clerk of Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Transition the Clerk's office to a new software program</p> <p>Measure: % of transition completed</p>	0.00%	0.00%	75.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Provide the availability of E-filing for criminal and real estate records</p> <p>Measure: Availability of E-filing</p>	n/a	n/a	Yes	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Update the jury selection process to provide more efficiency</p> <p>Measure: % of reduction in jurors called</p>	5.00%	5.00%	10.00%	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Clerk of Court

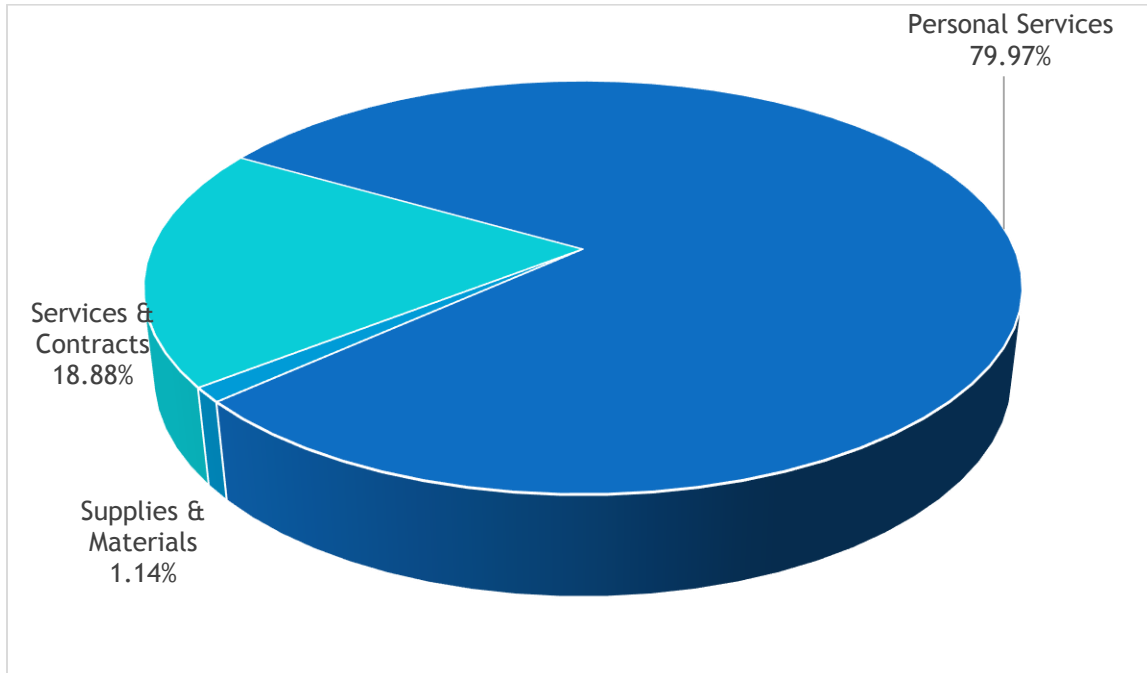


FIGURE 80 - CLERK OF COURT - EXPENDITURES BY TYPE

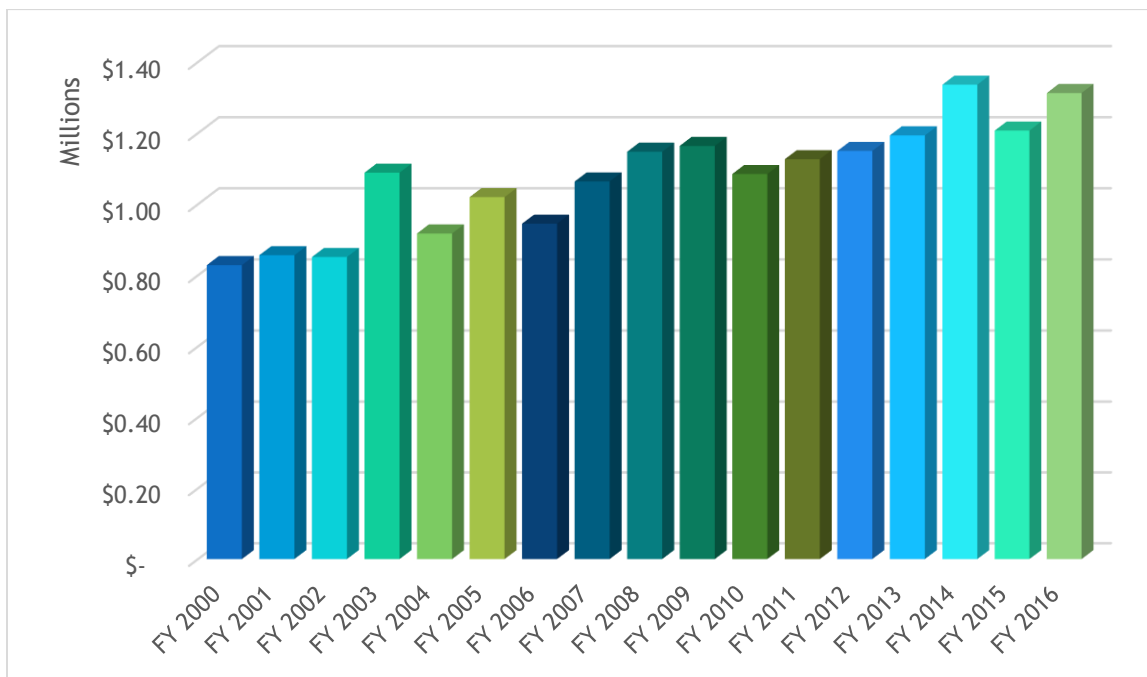


FIGURE 81 - CLERK OF COURT - EXPENDITURE HISTORY

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General Fund Clerk of Court

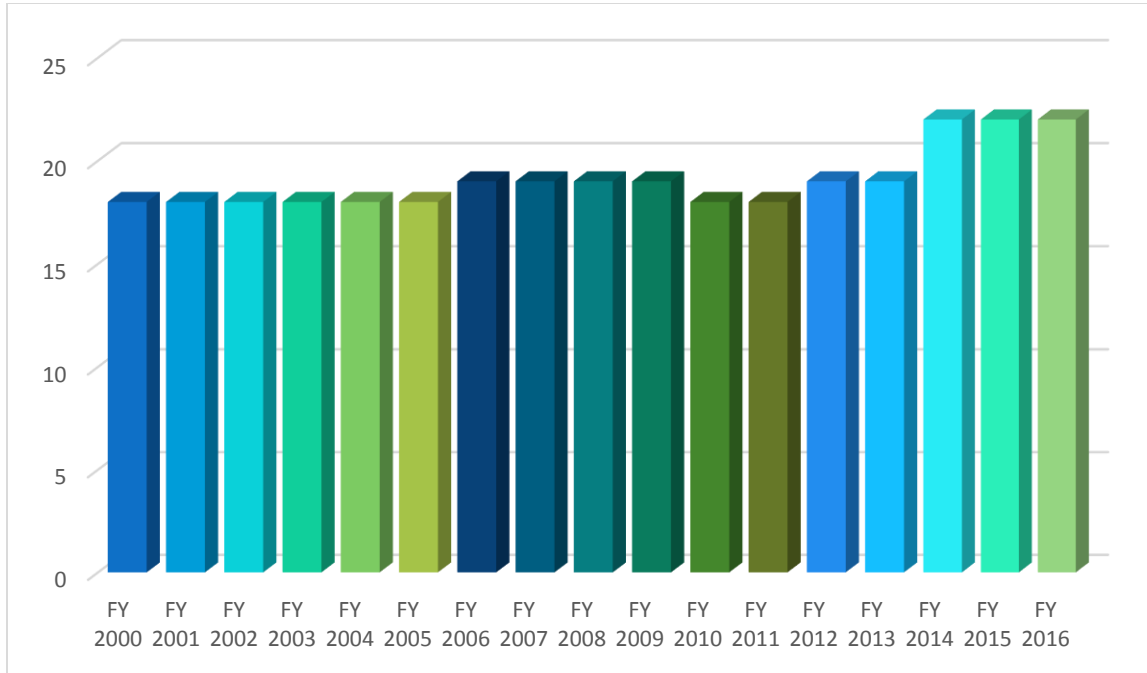


FIGURE 82 - CLERK OF COURT - PERSONNEL HISTORY

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General Fund State Court

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

Significant Accomplishments/Events:

- ☞ Successful legislation that resulted in a second State Court Judge and the appointment of Ellen Golden to that position
- ☞ Participated in the Southern Judicial Circuit's Pre-trial Release Program, saving more than \$1.4 million since January 2012

Objectives:

- ☞ To ensure general compliance with State law and county ordinances in order to enhance the quality of life for all citizens of Lowndes County
- ☞ To interpret and apply the law consistently and impartially to protect the rights and liberties guaranteed by the Constitutions of the State of Georgia and the United States of America
- ☞ To provide efficient, ethical handling of all court cases with an emphasis on timeliness, quality customer service and accessibility

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	294,053	291,206	301,719	435,807	452,693	3.87%
Supplies & Materials	2,074	6,258	6,875	6,475	6,400	(1.16)%
Services & Contracts	59,496	83,034	70,349	88,940	85,895	(3.42)%
Capital Outlay	-	-	-	9,000	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Total	355,623	380,498	378,943	540,222	544,988	0.88%

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General Fund State Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Court Coordinator	-	-	-	-	1	1	1	100.00%
Court Reporter	1	1	1	1	1	2	1	0.00%
Judicial Administrative Secretary	1	1	1	1	-	-	-	(100.00)%
Judicial Administrative Specialist	-	-	-	-	1	2	1	100.00%
Sr. Judicial Legal Secretary	1	1	1	1	-	-	-	(100.00)%
State Court Judge	1	1	1	2	2	2	2	0.00%
Total	4	4	4	5	5	7	5	0.00%

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General Fund State Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Utilize and continue to develop sentencing alternatives to reduce jail populations</p> <p>Measure: % of alternative sentences</p>	n/a	n/a	15.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Establish a Traffic Violations Bureau</p> <p>Measure: Establishment of Traffic Violations Bureau</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Establish a Suspended Sentence Division</p> <p>Measure: Establishment of a Suspended Sentence Division</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Establish an accountability court for DUI, Drugs, Veterans and/or Mental Health</p> <p>Measure: Establishment of an accountability court</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund State Court

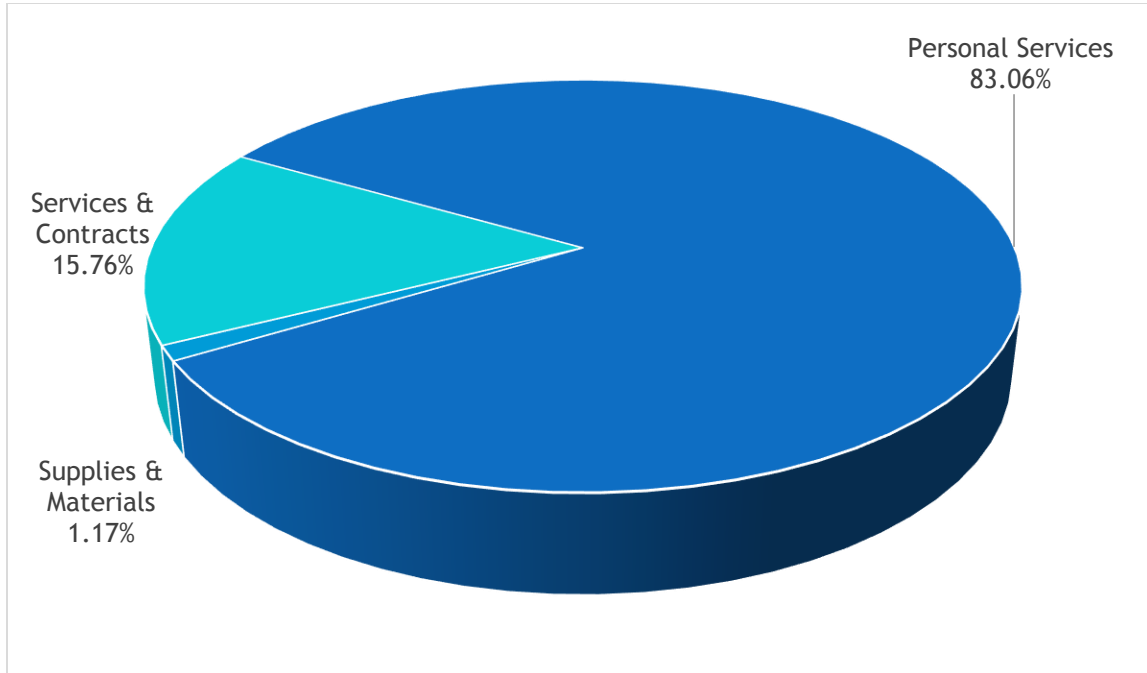


FIGURE 83 - STATE COURT - EXPENDITURES BY TYPE

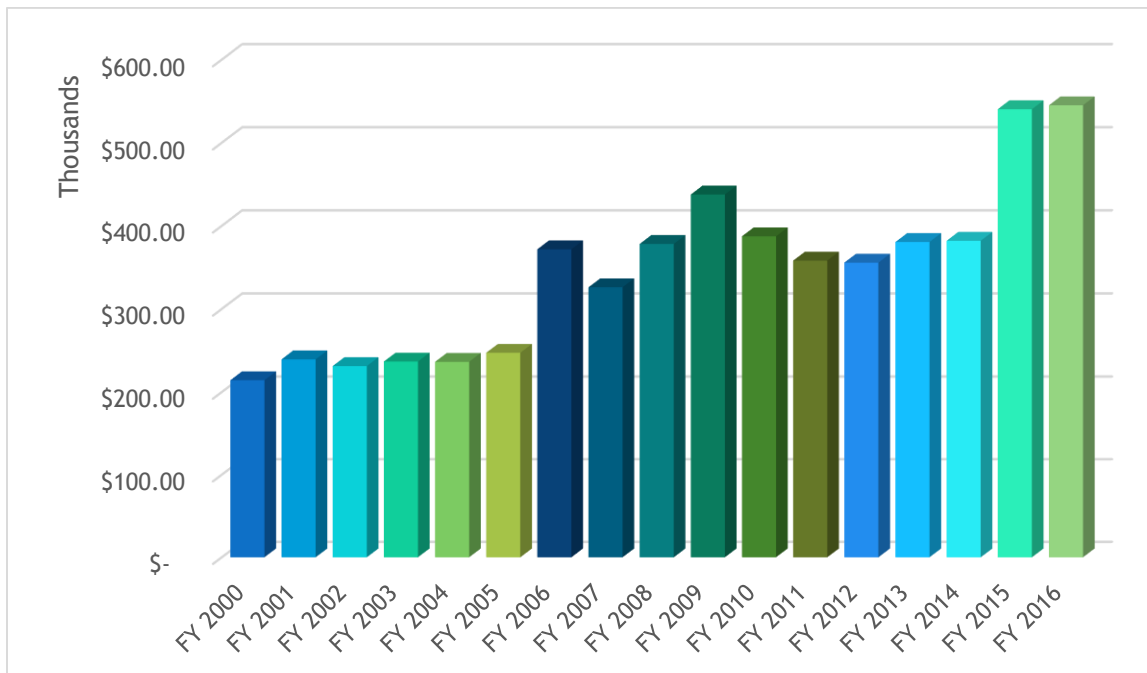


FIGURE 84 - STATE COURT - EXPENDITURE HISTORY

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General Fund State Court

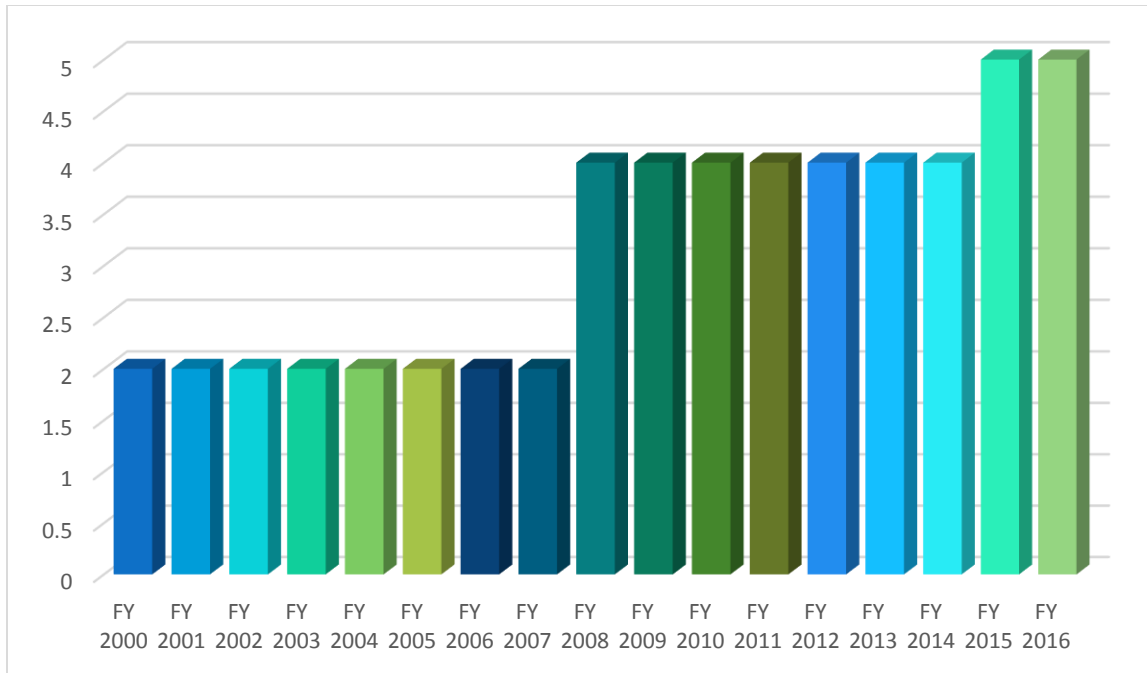


FIGURE 85 - STATE COURT - PERSONNEL HISTORY

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General Fund Solicitor General

The Office of the Solicitor General is responsible for prosecuting criminal cases in Lowndes County.

Objectives:

- ☞ To carry out and discharge all responsibilities that devolve upon the office as provided in the Constitution of the State of Georgia and other relevant statutes as well as the decisions of the Georgia Supreme Court and the Georgia Court of Appeals
- ☞ To comply with the rules and regulations as required by the Georgia Crime Information Center allowing this office to access GCIC for purposes of running criminal and driver histories to aid in prosecution
- ☞ To comply with the regulations of the Georgia Bar requiring the Solicitor General and Assistant Solicitor General to receive the required continuing education hours annually

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	439,759	384,887	416,574	402,644	411,931	2.31%
Supplies & Materials	2,896	1,892	2,151	4,108	3,400	(17.23)%
Services & Contracts	5,490	2,677	4,680	4,018	4,860	20.96%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	448,144	389,457	423,404	410,770	420,191	2.29%

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General Fund Solicitor General

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	1	1	1	1	-	-	-	(100.00)%
Administrative Clerk	1	1	1	1	1	2	1	0.00%
Administrative Coordinator	-	-	-	-	1	1	1	100.00%
Assistant Solicitor	1	1	1	1	1	2	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	1	0.00%
Total	6	6	6	6	6	8	6	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Maintain staff GCIC and TAC certifications</p> <p>Measure: Maintenance of GCIC and TAC Certifications</p>	Yes	Yes	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Enhance website to include calendars and forms for law enforcement, victims and witnesses</p> <p>Measure: Updates to website</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Solicitor General

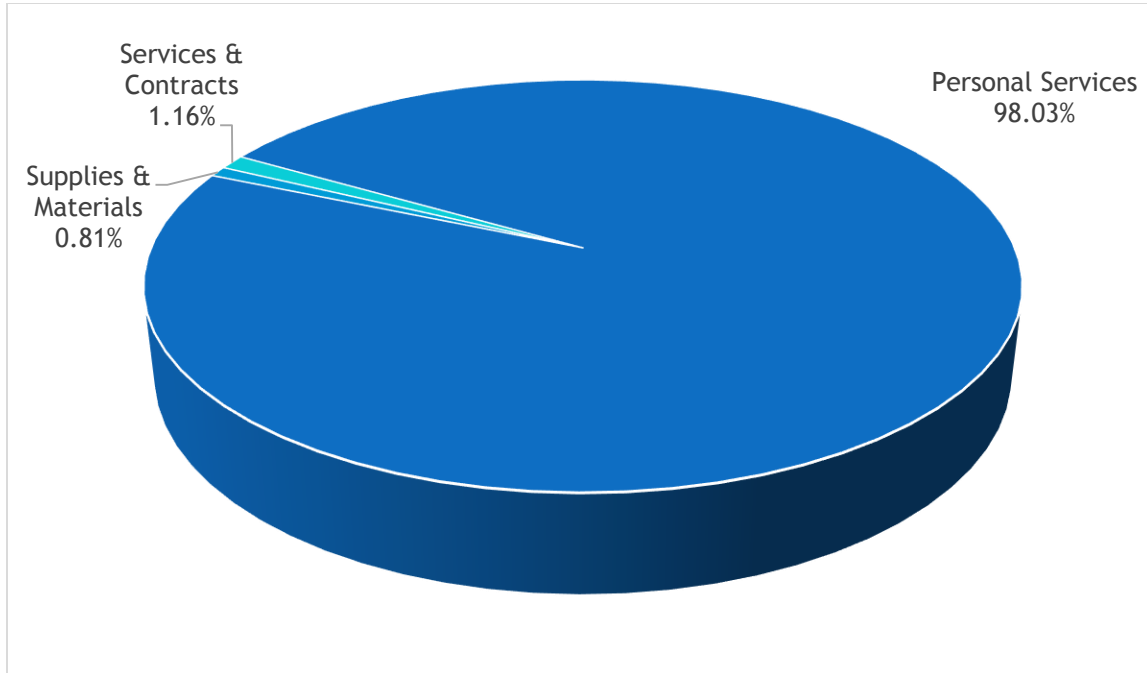


FIGURE 86 - SOLICITOR GENERAL - EXPENDITURES BY TYPE

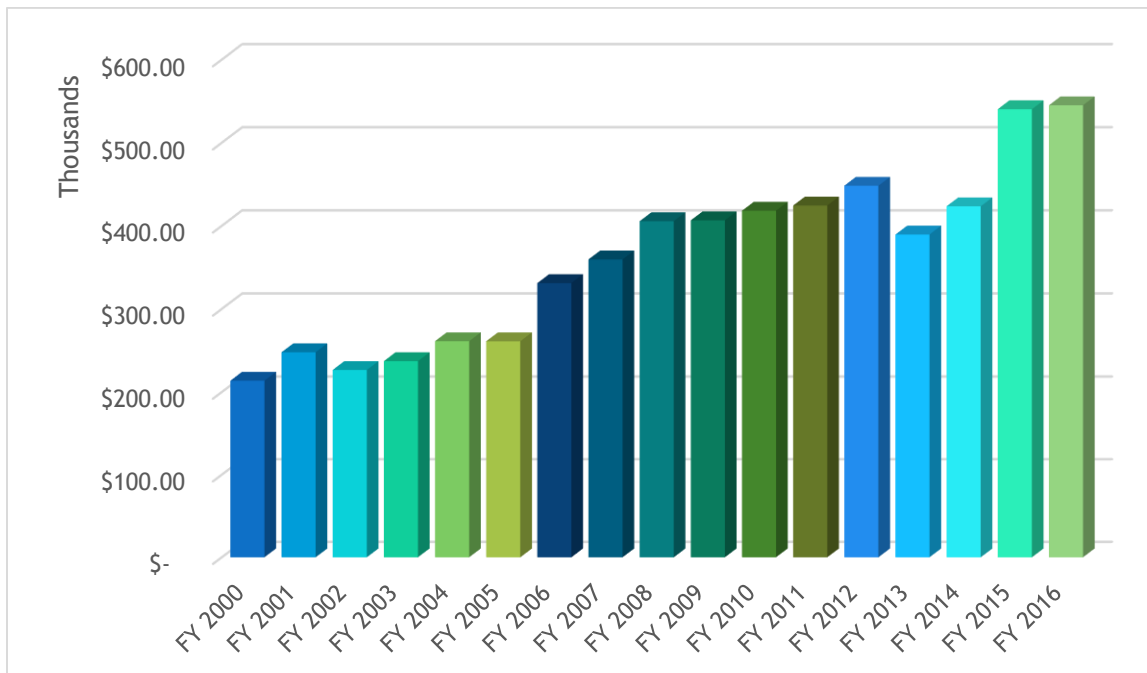


FIGURE 87 - SOLICITOR GENERAL - EXPENDITURE HISTORY

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General Fund Solicitor General

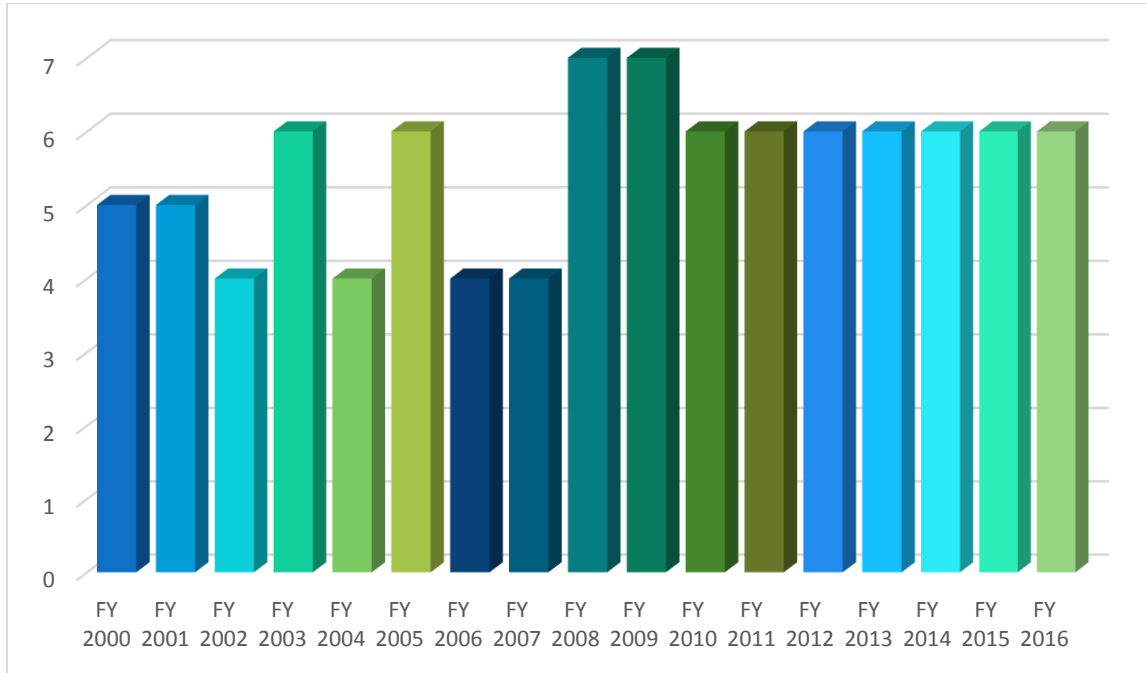


FIGURE 88 - SOLICITOR GENERAL - PERSONNEL HISTORY

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General Fund Magistrate Court

The Office of the Magistrate Court is responsible for issuing warrants, setting bonds, conducting criminal commitment hearings and hearing certain misdemeanor cases.

Significant Accomplishments/Events:

- ☞ Implemented video conferencing for signing criminal and search warrants and for first appearance hearings
- ☞ Implemented payment using debit or credit cards for court costs and payments on accounts

Objectives:

- ☞ To meet all state and federal requirements for issuing arrest and search warrants
- ☞ To hold timely first appearance, preliminary and bond hearings for all persons that have been incarcerated at the Lowndes County Jail
- ☞ To provide the most efficient means for citizens of Lowndes County to bring their disputes to a legal resolution
- ☞ To ensure that the educational requirements of all staff are met

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	611,659	632,836	674,531	654,343	674,603	3.10%
Supplies & Materials	4,465	8,538	16,172	5,460	14,900	172.89%
Services & Contracts	32,390	32,148	38,663	50,366	56,802	12.78%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	648,514	673,521	729,366	710,169	746,305	5.09%

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General Fund Magistrate Court

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Chief Clerk	1	1	1	1	-	-	-	(100.00)%
Chief Constable	1	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	1	1	1	1	0.00%
Deputy Clerk	5	5	5	5	5	5	5	0.00%
Magistrate	1	1	1	1	1	1	1	0.00%
Magistrate Clerk of Court	-	-	-	-	1	1	1	100.00%
Magistrate Court Clerk	1	1	1	1	-	-	-	(100.00)%
Sr. Deputy Clerk	-	-	-	-	1	1	1	100.00%
Total	11	11	11	11	11	11	11	0.00%

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General Fund Magistrate Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Implement an online system allowing users to check the status of civil actions filed</p> <p>Measure: Implementation of online system</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Allow E-filing of court papers</p> <p>Measure: Add enhancement that allows E-filing</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Implement an online system that allows parties to make payments via debit and credit cards</p> <p>Measure: Implementation of online system</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Magistrate Court

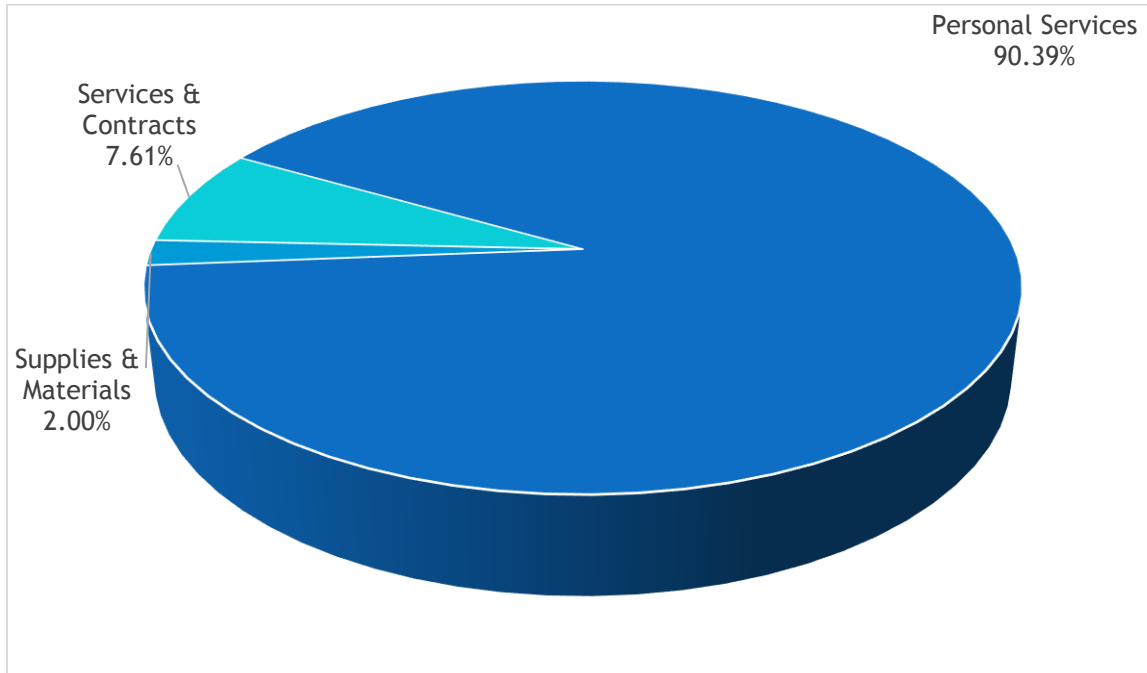


FIGURE 89 - MAGISTRATE COURT - EXPENDITURES BY TYPE

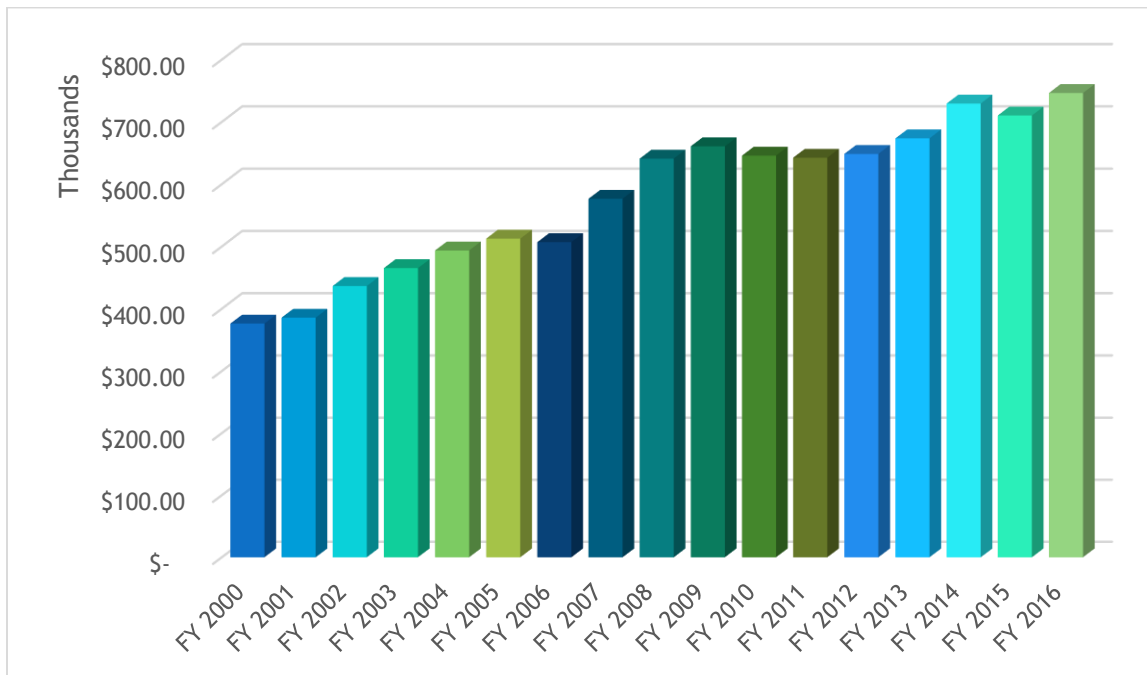


FIGURE 90 - MAGISTRATE COURT - EXPENDITURE HISTORY

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General Fund Magistrate Court

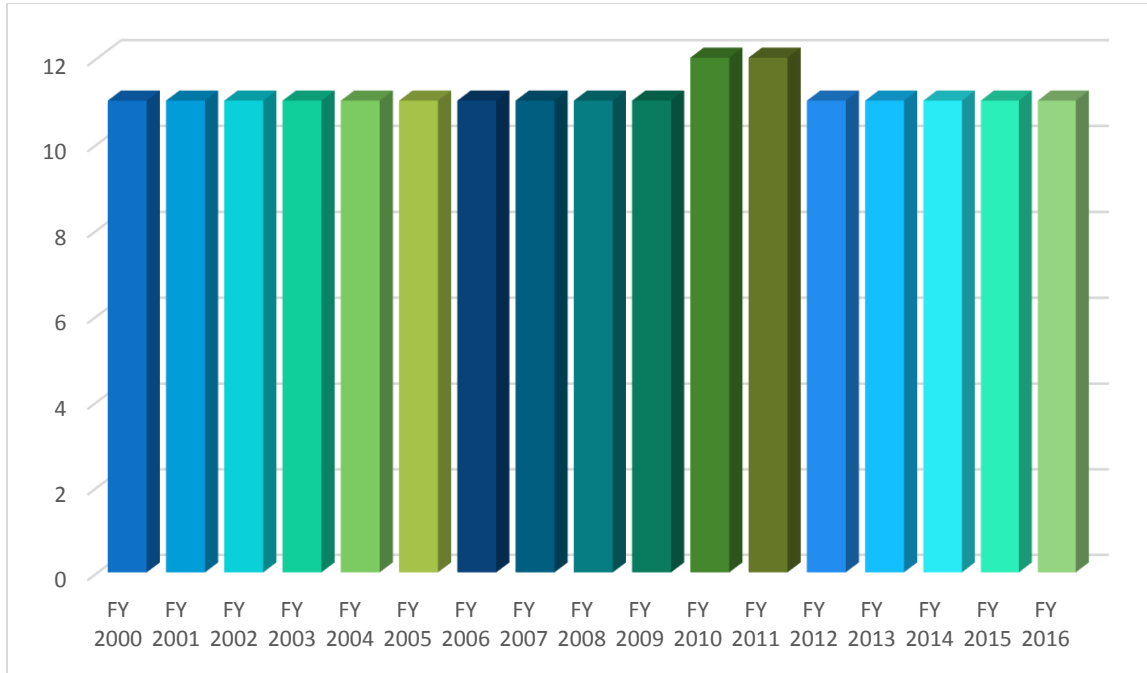


FIGURE 91 - MAGISTRATE COURT - PERSONNEL HISTORY

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General Fund Probate Court

The Office of the Probate Court is responsible for probating of wills, administration of estates, issuing marriage licenses, performing ceremonies, issuing concealed weapon permits, guardianship hearings and amendments to birth certificates.

Objectives:

- ☞ To handle the settlement of estates to include probating of last will and testaments and appointment of administrators, executors and representatives
- ☞ To preside over hearings involving incapacitated adults, minors and estates
- ☞ To determine the need for involuntary treatment for the mentally ill and for drug and alcohol dependent adults
- ☞ To issue licenses for marriage and for concealed weapons

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	317,520	318,481	351,253	339,924	352,309	3.64%
Supplies & Materials	3,704	4,082	3,994	3,800	4,100	7.89%
Services & Contracts	87,997	133,057	17,394	15,594	15,870	1.77%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	409,221	455,620	372,641	359,318	372,279	3.61%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Chief Probate Clerk	1	1	1	1	1	1	1	0.00%
Deputy Clerk	1	2	2	2	2	2	2	0.00%
Probate Court Judge	1	1	1	1	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	2	2	2	2	0.00%
Total	5	6	6	6	6	6	6	0.00%

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General Fund Probate Court

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Complete cross training of staff to better serve citizens</p> <p>Measure: % of cross training completed</p>	50.00%	75.00%	95.00%	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Streamline office procedures to add efficiencies</p> <p>Measure: Enhancements made to operating procedures</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Probate Court

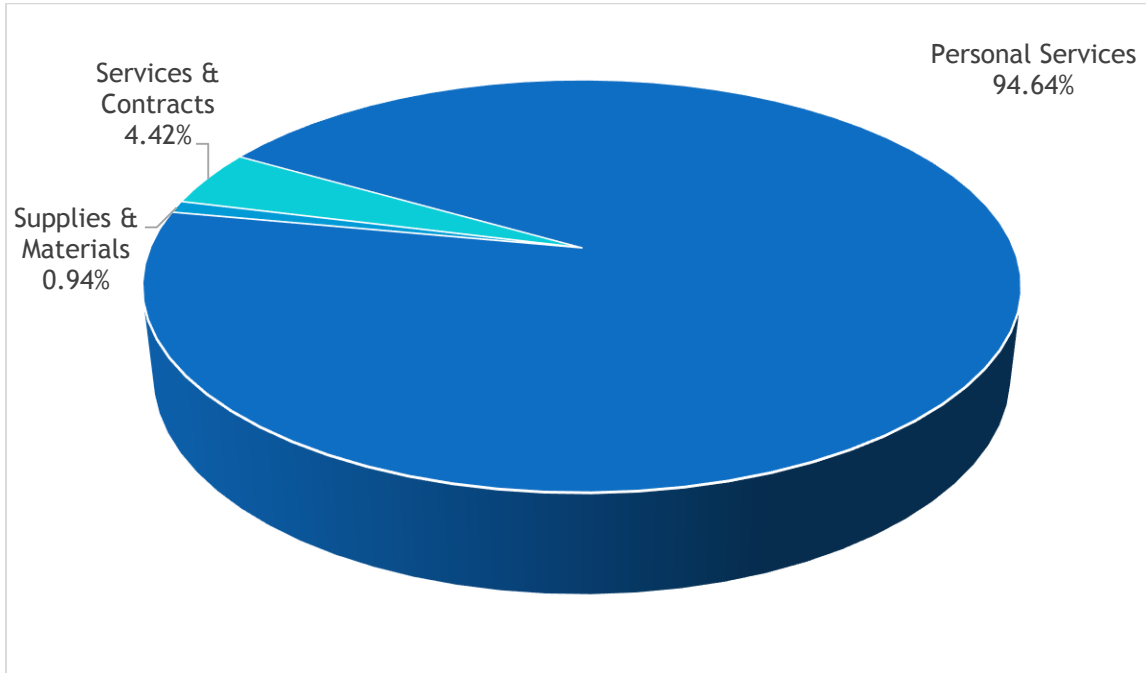


FIGURE 92 - PROBATE COURT - EXPENDITURES BY TYPE

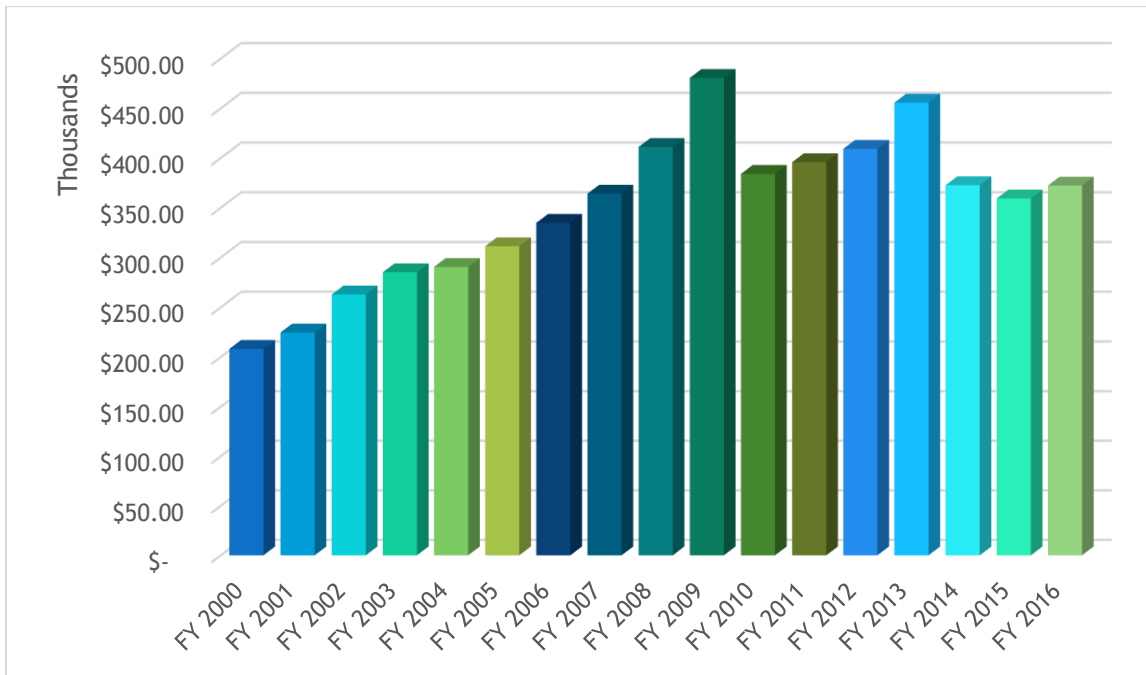


FIGURE 93 - PROBATE COURT - EXPENDITURE HISTORY

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General Fund Probate Court

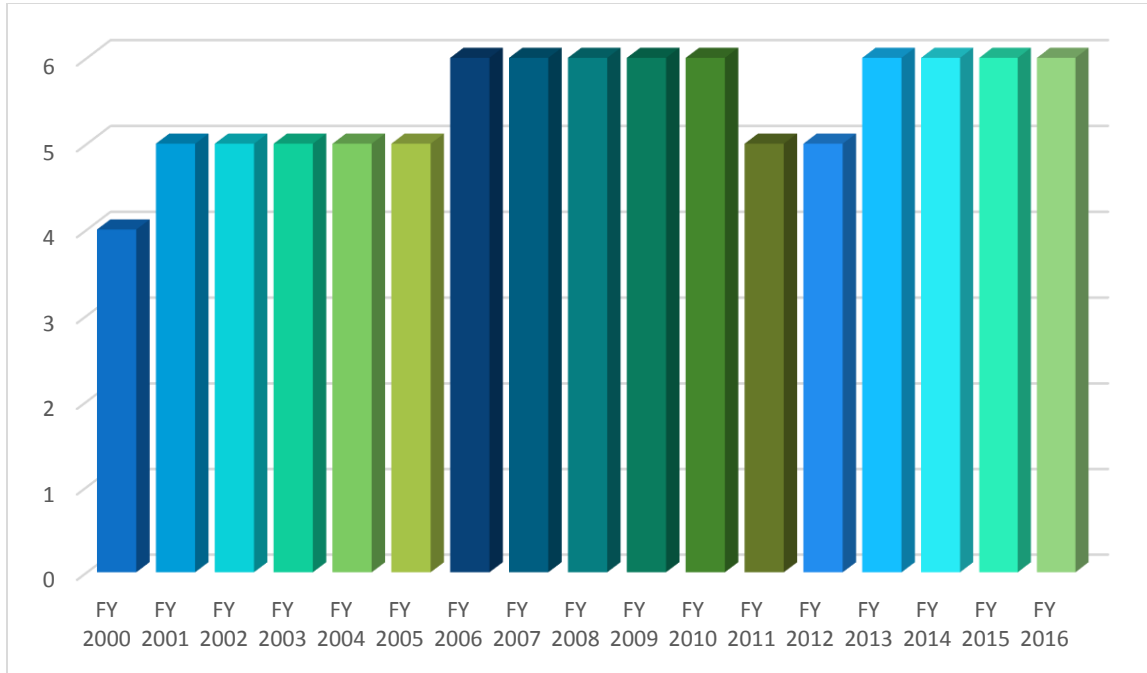


FIGURE 94 - PROBATE COURT - PERSONNEL HISTORY

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General Fund Sheriff

The Sheriff's Office provides law enforcement and court services to Lowndes County. There are three main divisions of the Sheriff's Office:

- ☞ Administration - Accounts for the administrative staff and general operating costs of the Sheriff's Office
- ☞ Enforcement - Accounts for costs associated with operations of courts, investigations, patrol, training, DARE, school resource and special operations
- ☞ Jail - Accounts for the costs associated with provision of security and care for inmates, maintaining records and processing offenders

Significant Accomplishments/Events

- ☞ Although it is still showing in Contingency, at the final budget hearing the Board of Commissioners voted to earmark \$150,000 towards the purchase of a new software system for the Sheriff's Office
- ☞ Transitioned the processing of traffic citations to the Clerk of Court's Office

Objectives:

- ☞ To ensure the public safety of the citizens of Lowndes County as well as visitors to the community
- ☞ To carry out the duties of the Sheriff as an officer of the court
- ☞ To maintain the safety of officers and to ensure they are property trained
- ☞ To supervise and maintain the safety and order of inmate of the Lowndes County Jail

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	12,898,069	13,152,180	13,640,806	12,682,635	13,136,616	3.58%
Supplies & Materials	163,568	174,223	95,257	96,000	101,100	5.31%
Services & Contracts	4,311,554	3,996,561	4,046,696	4,179,266	4,225,534	1.11%
Capital Outlay	-	-	191,828	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	17,373,191	17,322,964	17,974,587	16,957,901	17,463,250	2.98%

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General Fund Sheriff

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administration:								
Administrative Clerk	12	12	12	12	12	12	12	0.00%
Administrative Technician	1	1	1	1	1	1	1	0.00%
Chief Deputy	1	1	1	1	1	1	1	0.00%
Major	1	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	1	0.00%
Total	17	17	17	17	17	17	17	0.00%
Enforcement:								
Captain	4	4	4	4	4	4	4	0.00%
Corporal	6	6	6	6	4	4	4	(33.33)%
DARE Officer	2	2	2	2	2	2	2	0.00%
Deputy	48	48	48	48	51	55	51	6.25%
Investigator	24	24	25	25	25	25	25	0.00%
Lieutenant	9	9	9	9	9	9	9	0.00%
Resource Officer	6	6	6	6	6	6	6	0.00%
Sergeant	11	11	10	10	10	10	10	0.00%
Staff Sergeant	7	8	8	8	9	9	9	12.50%
Training Officer	2	1	1	1	-	-	-	(100.00)%
Transportation Coordinator	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	0.00%
Total	121	121	121	121	122	126	122	0.83%

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General Fund Sheriff

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Jail:								
Administrative Assistant	1	1	1	1	-	-	-	(100.00)%
Administrative Secretary	-	-	-	-	1	1	1	100.00%
Booking Officer	11	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	1	0.00%
Corporal	4	4	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	71	71	69	69	67	76	67	(2.90)%
Lieutenant	2	2	2	2	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	1	1	1	1	0.00%
Sergeant	4	4	4	4	4	4	4	0.00%
Staff Sergeant	5	5	5	5	6	6	6	20.00%
Visitation Clerk	1	1	-	-	-	-	-	0.00%
Total	102	102	99	99	98	107	98	(1.01)%

By Division	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Administration	1,443,590	1,465,289	1,461,141	1,434,399	1,734,676	20.93%
Enforcement	8,417,026	8,322,629	8,313,089	8,344,363	8,210,681	(1.60)%
Jail	7,512,575	7,535,047	8,200,357	7,179,139	7,517,893	4.72%

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General Fund Sheriff

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Implement a replacement for the Records Management Software</p> <p>Measure: Replacement of software</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Increase patrols to deter property crimes</p> <p>Measure: % of reduction in property crimes</p>	n/a	n/a	5.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Continue to enhance training programs to ensure officer safety and knowledge</p> <p>Measure: % of incidents where officers are injured</p>	n/a	n/a	< 1.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Sheriff

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Maintain national recognition for DARE program in schools</p> <p>Measure: Achieve national recognition</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens on their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Utilize social media as a means of communicating with the public</p> <p>Measure: # of likes, follows, etc. on social media sites</p>	n/a	n/a	10,000	<p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Continue the interstate criminal enforcement program to eliminate drug trafficking</p> <p>Measure: Dollar value of seizures</p>	n/a	n/a	\$750,000	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Sheriff

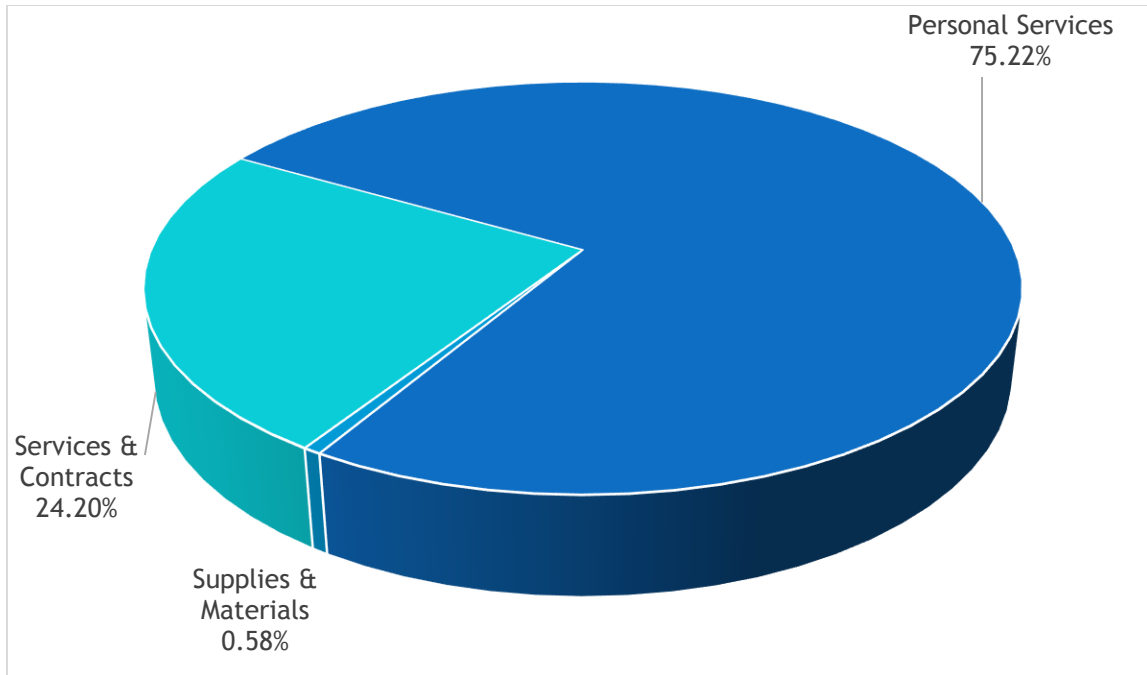


FIGURE 95 - SHERIFF - EXPENDITURES BY TYPE

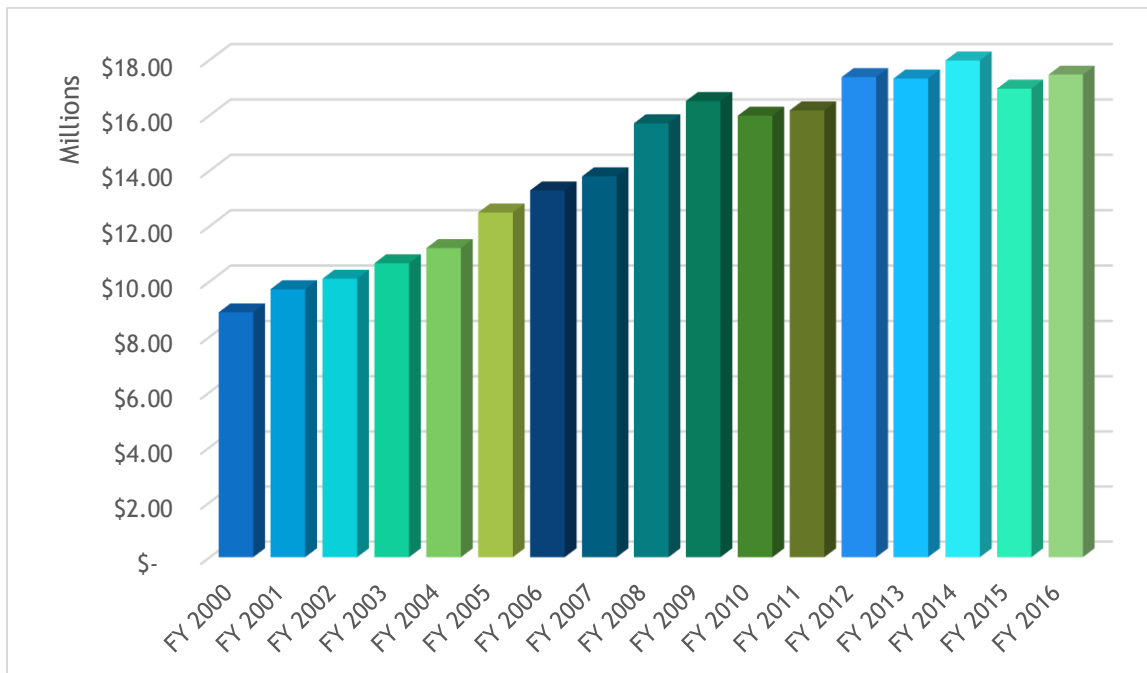


FIGURE 96 - SHERIFF - EXPENDITURE HISTORY

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General Fund Sheriff

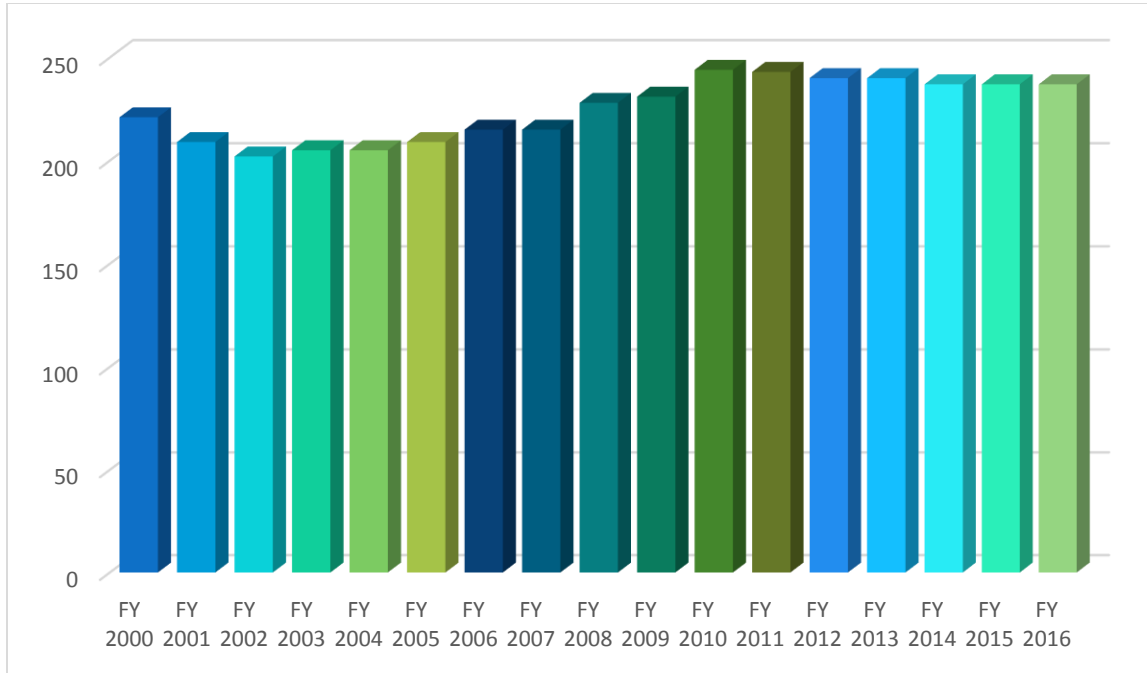


FIGURE 97 - SHERIFF - PERSONNEL HISTORY

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General Fund Animal Control

The Division of Animal Control is responsible for the enforcement of rabies control laws, dangerous animal laws and leash control ordinances. The division also operates the County's Animal Shelter.

Significant Accomplishments/Events:

- ☞ Increases in rescue activities has extended the hold times for animals, leading to a reduction in euthanization and creating an issue with overpopulation at times

Objectives:

- ☞ To increase the quality, efficiency and accuracy of our animal services
- ☞ To attract, retain and develop capable, professional staff as well as volunteers to achieve and maintain our mission
- ☞ To evaluate, maintain and improve our facilities, grounds and equipment
- ☞ To enforce County, City, State and National animal control laws and ordinances while ensuring public safety and the humane treatment of animals
- ☞ To promote programs to reduce pet over-population and euthanasia such as the low cost spay and neuter program

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	510,488	466,837	505,358	500,061	550,508	10.09%
Supplies & Materials	36,641	37,711	37,577	37,767	36,037	(4.58)%
Services & Contracts	208,987	205,834	175,853	199,470	184,155	(7.68)%
Capital Outlay	-	-	62,240	21,000	-	(100.00)%
Debt Service	-	-	-	-	-	0.00%
Total	756,115	710,382	781,028	758,298	770,700	1.64%

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General Fund Animal Control

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Animal Control Director	1	1	1	1	1	1	1	0.00%
Animal Control Officer	4	4	4	5	5	5	5	0.00%
Animal Shelter Attendant	6	6	5	5	4	4	4	(20.00)%
PT Animal Shelter Attendant	-	-	2	2	4	4	4	100.00%
Total	11	11	12	13	14	14	14	7.69%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Expand the usage of PetPoint to include dispatch and case file creation</p> <p>Measure: Implementation of modules</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Increase kennel space of prevent overcrowding</p> <p>Measure: Addition of kennel space</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Animal Control

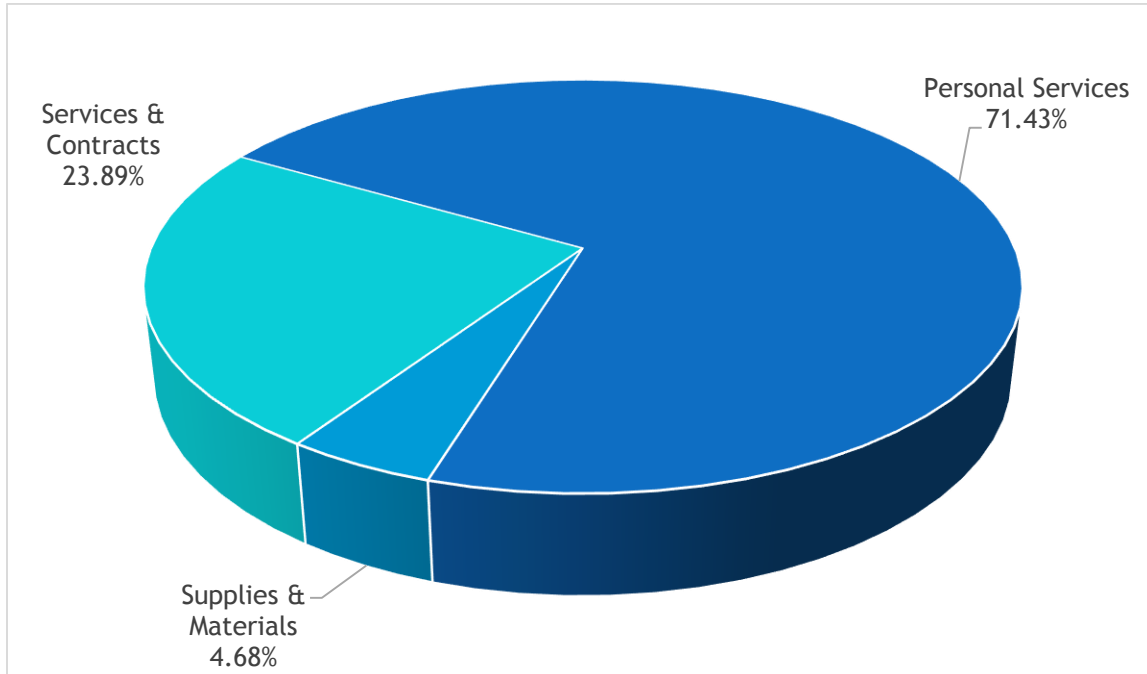


FIGURE 98 - ANIMAL CONTROL - EXPENDITURES BY TYPE

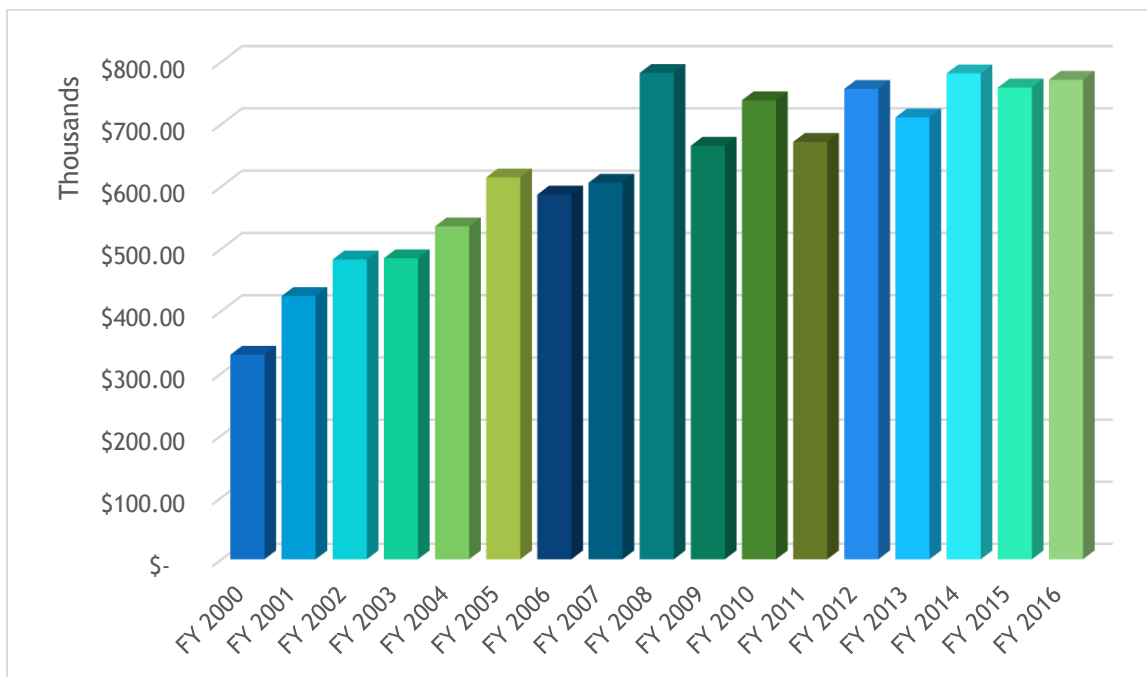


FIGURE 99 - ANIMAL CONTROL - EXPENDITURE HISTORY

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General Fund Animal Control

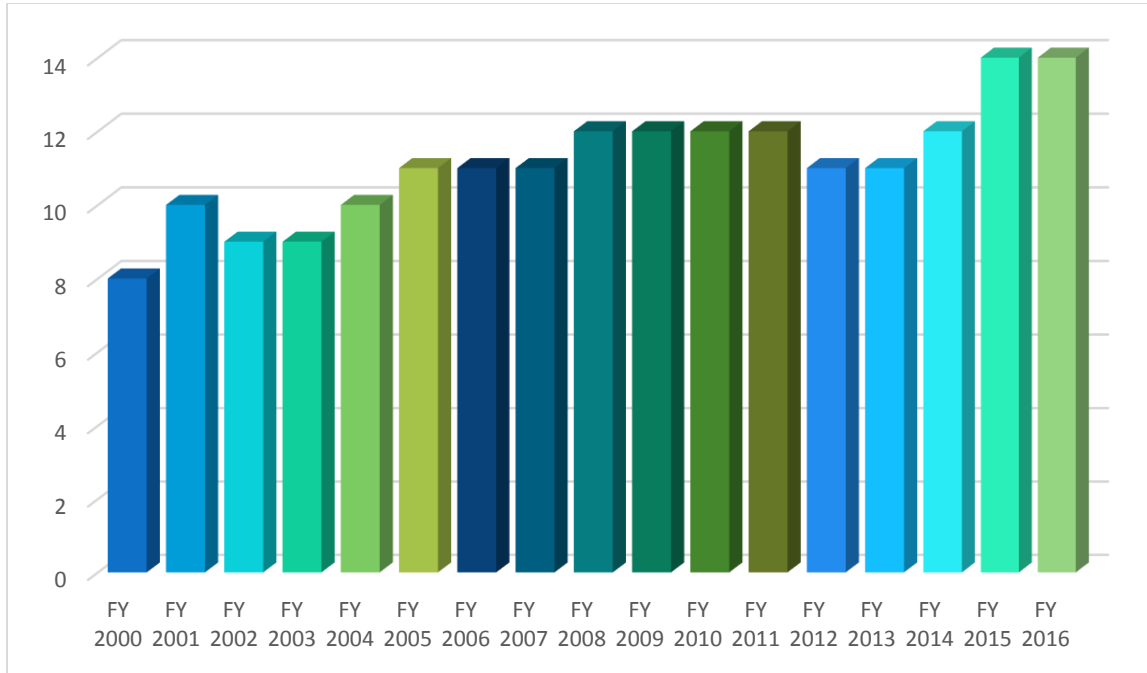


FIGURE 100 - ANIMAL CONTROL - PERSONNEL HISTORY

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General Fund Emergency Management

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

Significant Accomplishments/Events:

- ☞ Conducted multi-agency training and exercise planning to establish direction for future training and ensure all requirements are met
- ☞ Reviewed the current debris management plan to address changes in federal guidelines to ensure all local jurisdictions are capable of clearing debris in a timely and cost effective manner

Objectives:

- ☞ To ensure all requirements are met in order for local governments to remain eligible for state and federal funding
- ☞ To ensure adequate plans are in place to respond to and recover from any type of disaster
- ☞ To coordinate the efforts of local governments, response agencies and other partners in preparing for, responding to and recovering from disasters
- ☞ To serve as a liaison between local government and state and federal emergency management agencies
- ☞ To provide emergency warning and information to the public prior to, during and immediately following disasters

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	83,143	83,209	87,435	83,436	86,612	3.81%
Supplies & Materials	7,548	504	5,596	2,250	3,400	51.11%
Services & Contracts	105,150	101,008	68,525	51,168	54,930	7.35%
Capital Outlay	-	-	-	-	28,750	100.00%
Debt Service	-	-	-	-	-	0.00%
Total	195,842	184,721	161,555	136,854	173,692	26.92%

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General Fund Emergency Management

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Emergency Management Director	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Update debris management contracts by June 2015 Measure: Update of contracts	n/a	n/a	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Update training and exercise plans by 1 st quarter of 2016 Measure: Update of plans	n/a	n/a	Yes	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Implement critical incident stress management team by January 2017 Measure: Implementation of team	n/a	n/a	Yes	CGI: To ensure citizen safety and quality of life CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide refresher incident management training to key personnel Measure: % of key personnel retrained	n/a	n/a	75%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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General Fund Emergency Management

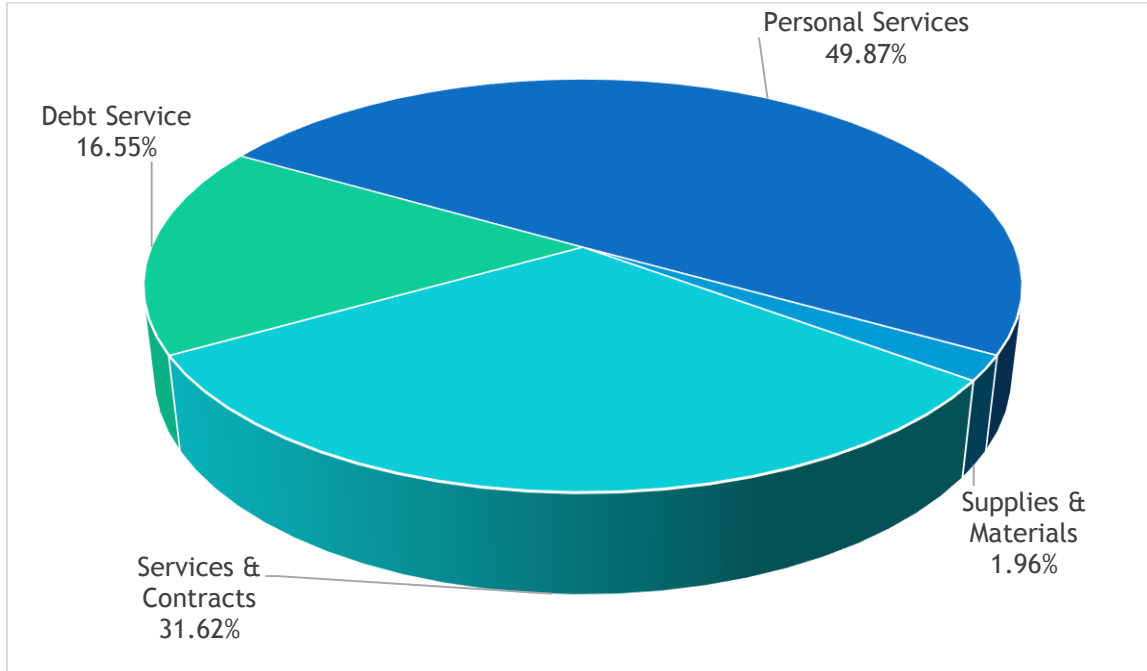


FIGURE 101 - EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE

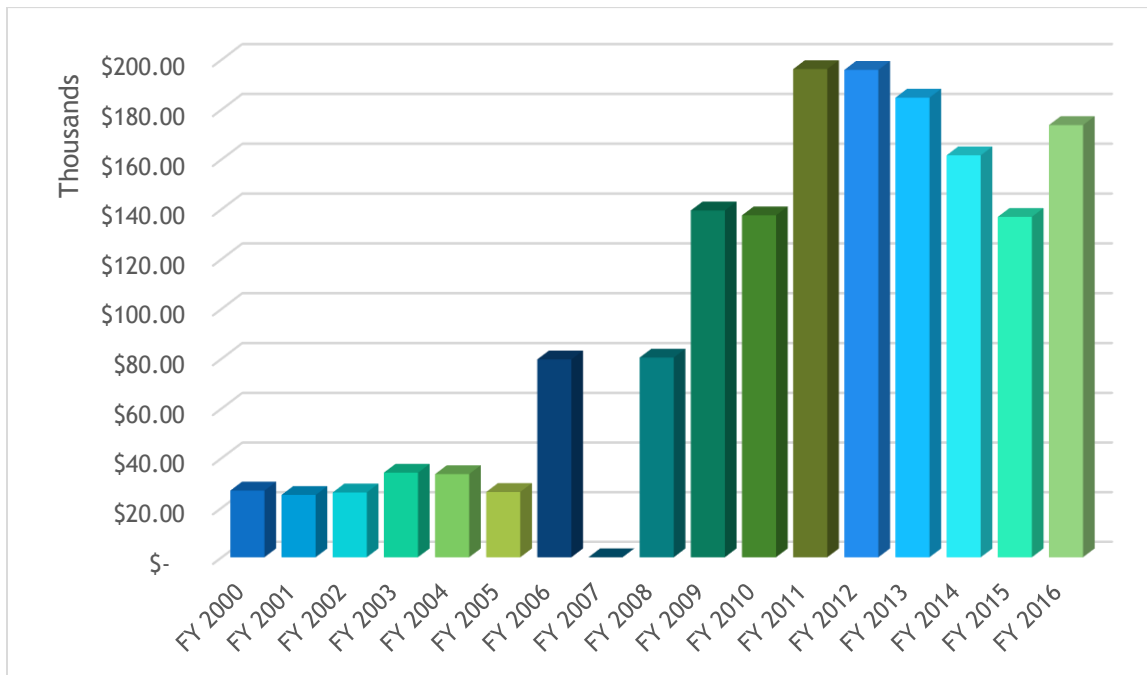


FIGURE 102 - EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

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General Fund Emergency Management

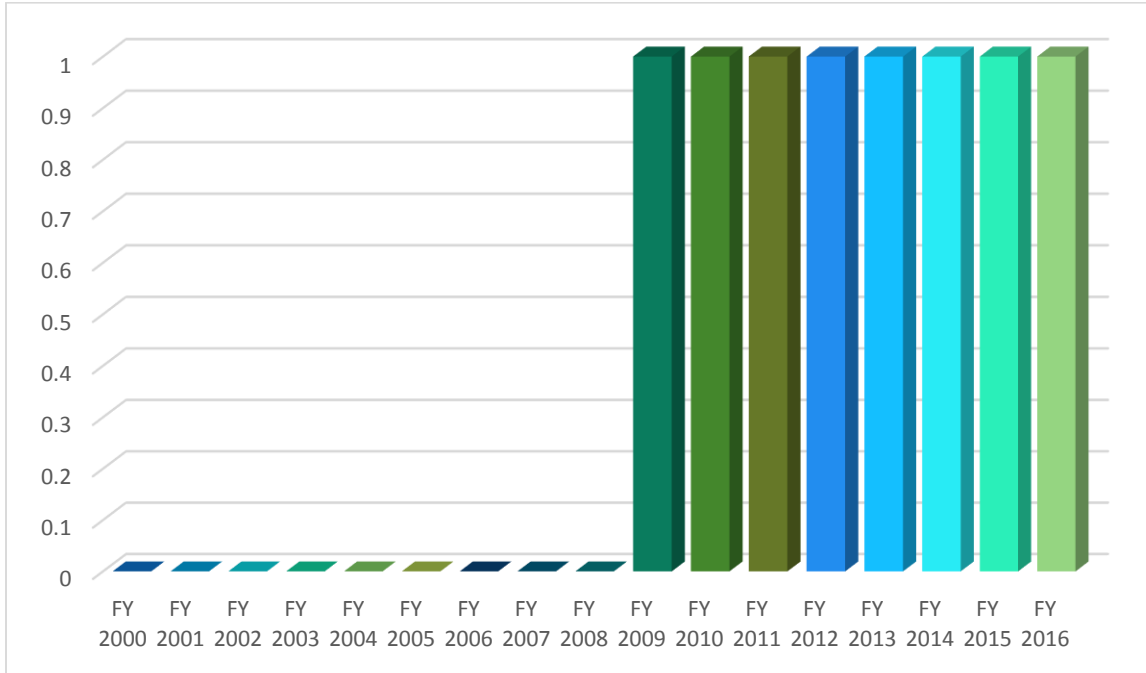


FIGURE 103 - EMERGENCY MANAGEMENT - PERSONNEL HISTORY

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General Fund

Public Works - Administration

The Division of Public Works - Administration is responsible for providing administrative, clerical and management support for all divisions of Public Works.

Significant Accomplishments/Events:

- ☞ Reduced use of office supplies by 10% during fiscal year
- ☞ Reduced use of leave time for unscheduled leave to 20% of total leave taken

Objectives:

- ☞ To provide administrative, clerical and management support for all sections of Public Works
- ☞ To record and maintain documentation for disasters to ensure reimbursement from state and federal sources

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	343,803	341,894	341,851	364,735	370,096	1.47%
Supplies & Materials	5,274	4,213	5,092	3,075	6,275	104.07%
Services & Contracts	38,970	44,492	43,775	47,362	57,041	20.44%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	388,047	390,599	390,718	415,172	433,412	4.39%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	-	-	-	(100.00)%
Administrative Secretary	1	1	1	1	2	2	2	100.00%
Instrument Technician	1	1	1	1	1	1	1	0.00%
Party Chief	1	1	1	1	-	-	-	(100.00)%
Public Works Director	1	1	1	1	1	1	1	0.00%
Service Writer	-	-	-	-	-	1	-	0.00%
Survey Crew Supervisor	-	-	-	-	1	1	1	100.00%
Total	6	6	6	6	6	7	6	0.00%

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General Fund

Public Works - Administration

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Perform a minimum of 8 hours of training per employee per month to reduce safety issues</p> <p>Measure: Hours of training held</p>	8	8	8	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Reduce work orders resulting from citizen complaints to less than 20%</p> <p>Measure: % of work orders from citizen complaints</p>	23.00%	22.00%	20.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Reduce work order completion time from 10 days to 5 days</p> <p>Measure: Average days to complete work orders</p>	10	8	5	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Development a method of electronic storing of records</p> <p>Measure: Implementation of system</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Public Works - Administration

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Schedule 90% of work orders from first contact with citizens Measure: % of work orders created from first contact	80.00%	85.00%	90.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Perform callbacks on 75% of citizen requested work orders Measure: % of callbacks on citizen requested work orders	50.00%	60.00%	75.00%	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

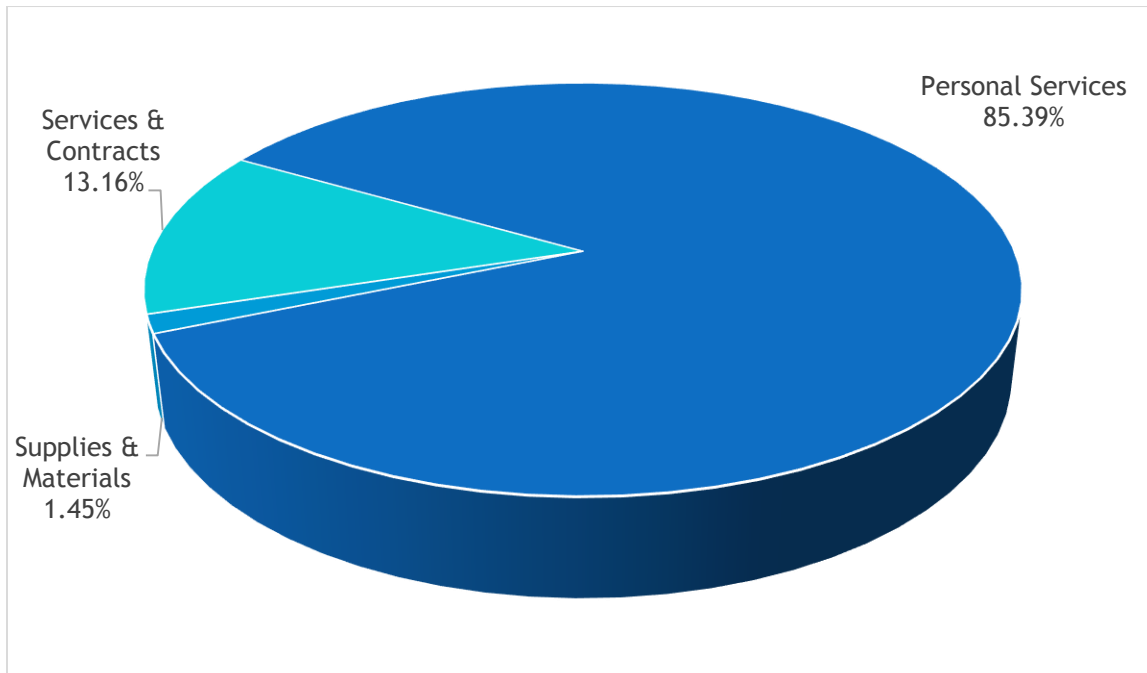


FIGURE 104 - PUBLIC WORKS - ADMINISTRATION - EXPENDITURES BY TYPE

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General Fund Public Works - Administration

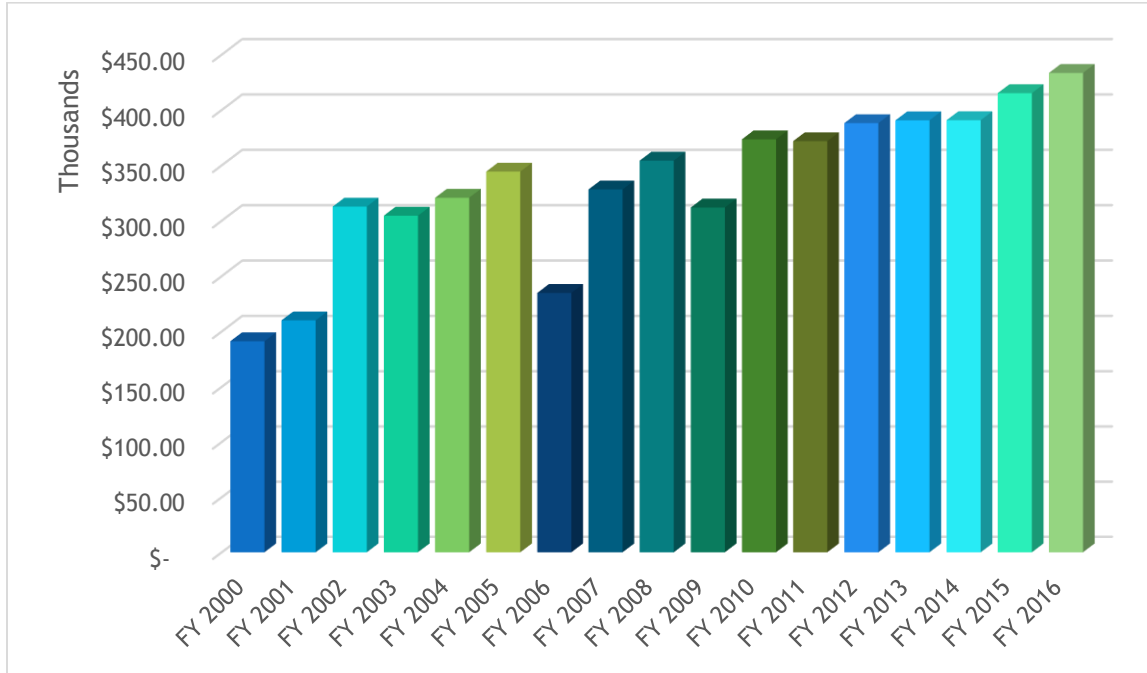


FIGURE 105 - PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY

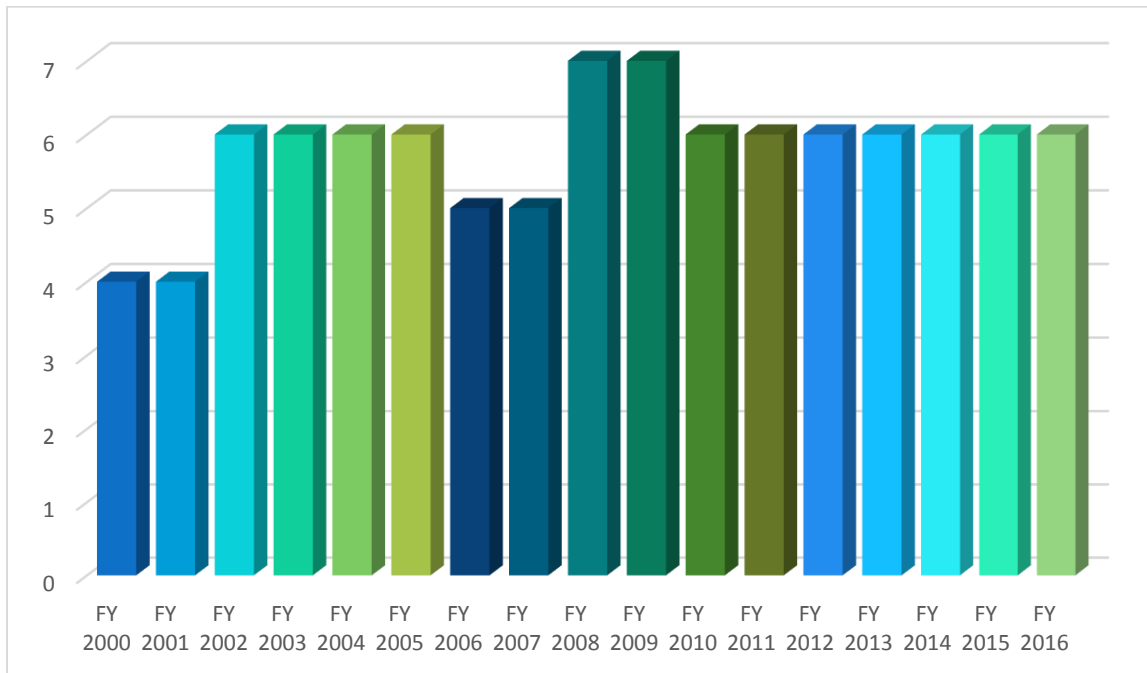


FIGURE 106 - PUBLIC WORKS - ADMINISTRATION - PERSONNEL HISTORY

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General Fund Road Maintenance

The Division of Public Works - Road Maintenance consists of five divisions of responsibility.

- ☞ Grading - Responsible for costs associated with the upkeep of unpaved roadways
- ☞ Patching - Responsible for the costs associated with repair of minor breaks of paved roadways
- ☞ Signs - Tracks expenditures related to street signs, traffic control and site location signage as well as the decaling and lettering of all County-owned vehicles and equipment
- ☞ Traffic Control - Responsible for installation, maintenance and control of electronic traffic devices on County roads
- ☞ Road Maintenance - Accounts for all expenditures related to culvert installations, drain pipe cleaning and installation and drainage maintenance

Objectives:

- ☞ To maintain and upkeep the County's paved and unpaved road systems
- ☞ To maintain and upkeep the County's road sign inventory
- ☞ To maintain and properly identify the County's vehicle and equipment fleet
- ☞ To maintain the drainage system along the County's roadways

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	1,765,141	1,833,378	2,062,341	1,936,286	2,005,876	3.59%
Supplies & Materials	13,524	15,679	15,271	15,224	18,568	21.97%
Services & Contracts	1,089,782	1,222,612	1,255,808	1,406,243	1,367,662	(2.74)%
Capital Outlay	12,185	12,100	12,048	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	2,880,633	3,083,769	3,345,468	3,357,753	3,392,106	1.02%

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General Fund Road Maintenance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Grading:								
Grading Supervisor	1	1	1	1	1	1	1	0.00%
Motorgrader Operator	6	6	6	6	6	6	6	0.00%
Total	7	7	7	7	7	7	7	0.00%
Patching:								
Patching Crew Leader	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	0.00%
Total	3	3	3	3	3	3	3	0.00%
Signs:								
Sr. Sign Maintenance Worker	1	1	1	1	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%

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General Fund Road Maintenance

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Road Maintenance:								
Ditching Crew Supervisor	2	2	2	2	-	-	-	(100.00)%
Drainage Crew Supervisor	-	-	-	-	2	2	2	100.00%
Heavy Equipment Operator	5	7	7	7	7	7	7	0.00%
Mowing Crew Leader	-	-	-	-	1	1	1	100.00%
Mowing Equipment Operator	3	3	3	3	3	3	3	0.00%
Road Mowing Supervisor	1	1	1	1	-	-	-	(100.00)%
Road Maintenance Worker	4	5	5	5	5	5	5	0.00%
Road Superintendent	1	1	1	1	1	-	1	0.00%
Road Supervisor	-	-	-	-	-	1	-	0.00%
Sr. Heavy Equipment Operator	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	0.00%
Total	24	27	27	27	27	27	27	0.00%

By Division	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Grading	548,387	721,987	693,553	740,498	834,983	12.76%
Patching	189,135	189,755	179,945	179,887	195,033	8.42%
Signs	129,752	146,047	145,685	131,512	133,776	1.72%
Traffic Control	10,460	9,398	7,991	9,500	7,350	(22.63)%
Road Maintenance	2,002,899	2,016,612	2,318,295	2,296,356	2,220,964	(3.28)%

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General Fund Road Maintenance

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Perform a minimum of 16 hours of training per employee per month to reduce safety issues</p> <p>Measure: Hours of training held</p>	16	16	16	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Reduce work orders resulting from citizen complaints to less than 20%</p> <p>Measure: % of work orders from citizen complaints</p>	23.00%	22.00%	20.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Reduce work order completion time from 10 days to 5 days</p> <p>Measure: Average days to complete work orders</p>	10	8	5	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Create a work order billing process to document billable hours on at least 75% of work orders</p> <p>Measure: Implementation of system</p>	n/a	n/a	Yes	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Road Maintenance

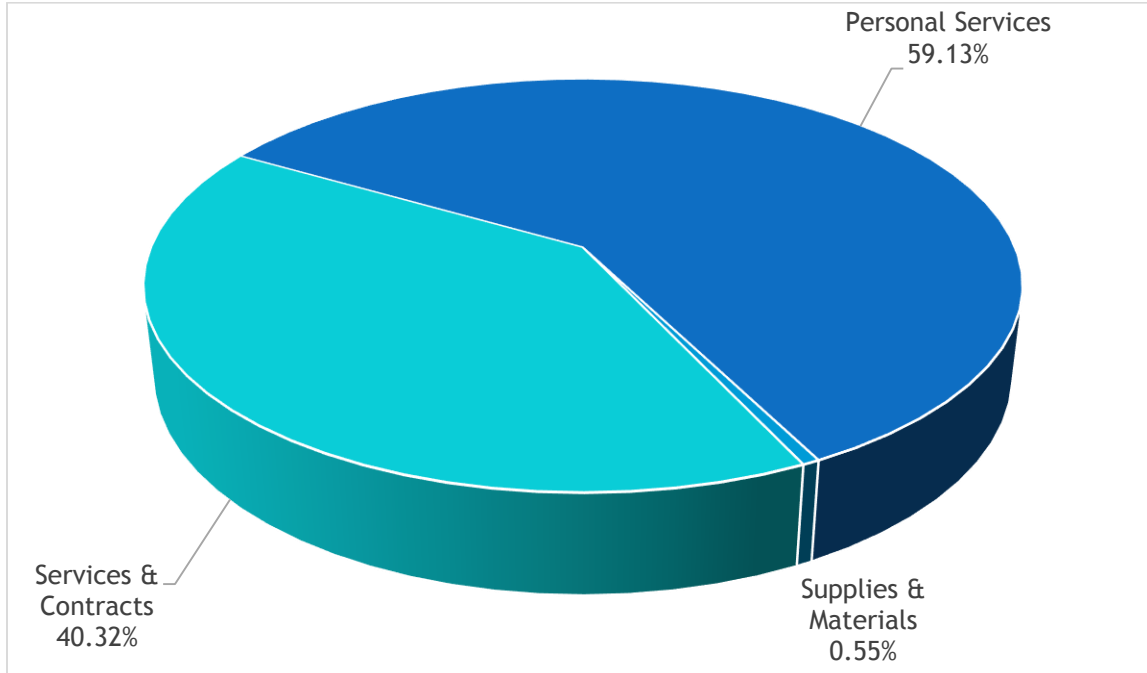


FIGURE 107 - ROAD MAINTENANCE - EXPENDITURES BY TYPE

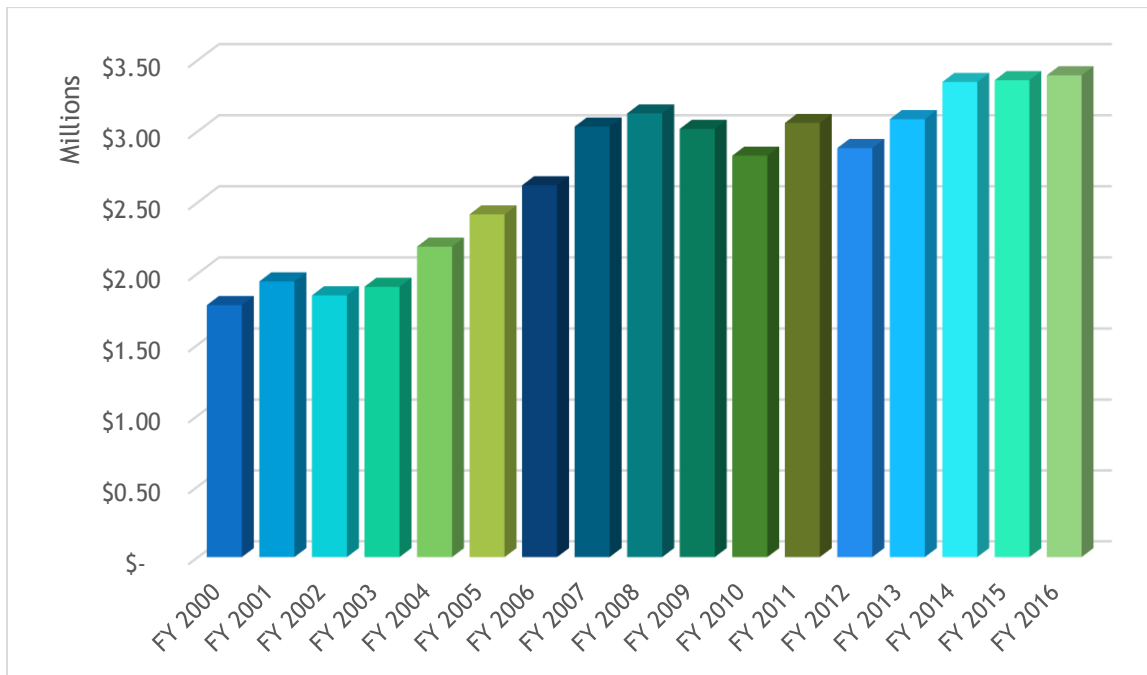


FIGURE 108 - ROAD MAINTENANCE - EXPENDITURE HISTORY

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General Fund Road Maintenance

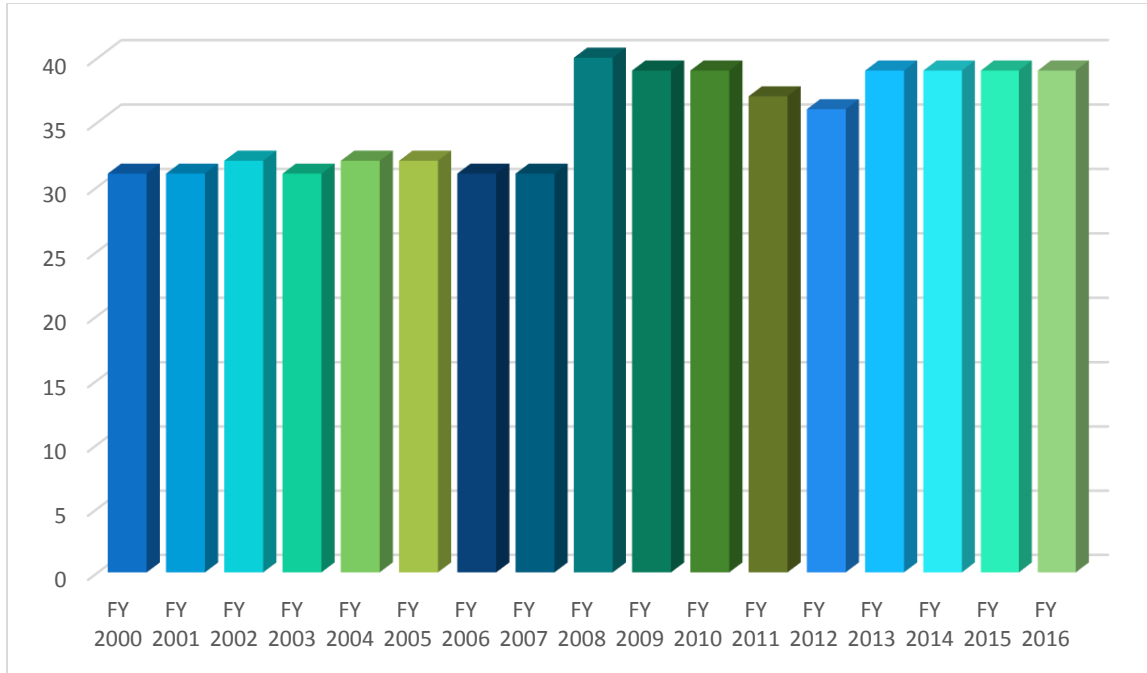


FIGURE 109 - ROAD MAINTENANCE - PERSONNEL HISTORY

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General Fund Road Construction

The Division of Public Works - Road Construction is responsible for clearing, grubbing, basing, grading and drainage of County roads, parks, landfill and other earth moving projects.

Significant Accomplishments/Events:

- ☞ Completed 1.41 miles of paving with LMIG funds
- ☞ Clipped shoulders for 33.82 miles of roads
- ☞ Built up 6.27 miles of road

Objectives:

- ☞ To prepare and build up road bases for paving and stabilization
- ☞ To maintain and improve the drainage system along County roadways
- ☞ To perform any earthmoving projects for the County

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	462,445	450,839	476,262	471,847	449,270	(4.78)%
Supplies & Materials	3,633	3,140	2,027	1,400	1,200	(14.29)%
Services & Contracts	317,569	367,098	326,247	441,407	345,525	(21.72)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	783,647	821,077	804,536	914,654	795,995	(12.97)%

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General Fund Road Construction

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Construction - Transport Supervisor	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	-	-	-	-	1	1	1	100.00%
Heavy Equipment Operator	3	3	2	3	1	1	1	(66.67)%
Material Transport Crew Leader	-	-	-	-	1	1	1	100.00%
Material Transport Crew Supervisor	1	1	1	1	-	-	-	(100.00)%
Truck Driver	5	5	5	5	5	5	5	0.00%
Total	10	10	9	10	9	9	9	(10.00)%

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General Fund Road Construction

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Perform a minimum of 16 hours of training per employee per month to reduce safety issues</p> <p>Measure: Hours of training held</p>	16	16	16	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Clip 5 miles of shoulders monthly</p> <p>Measure: Miles of shoulders clipped</p>	5	5	5	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Mix 1.5 miles of roads quarterly</p> <p>Measure: Miles of roads mixed</p>	1.5	1.5	1.5	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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General Fund Road Construction

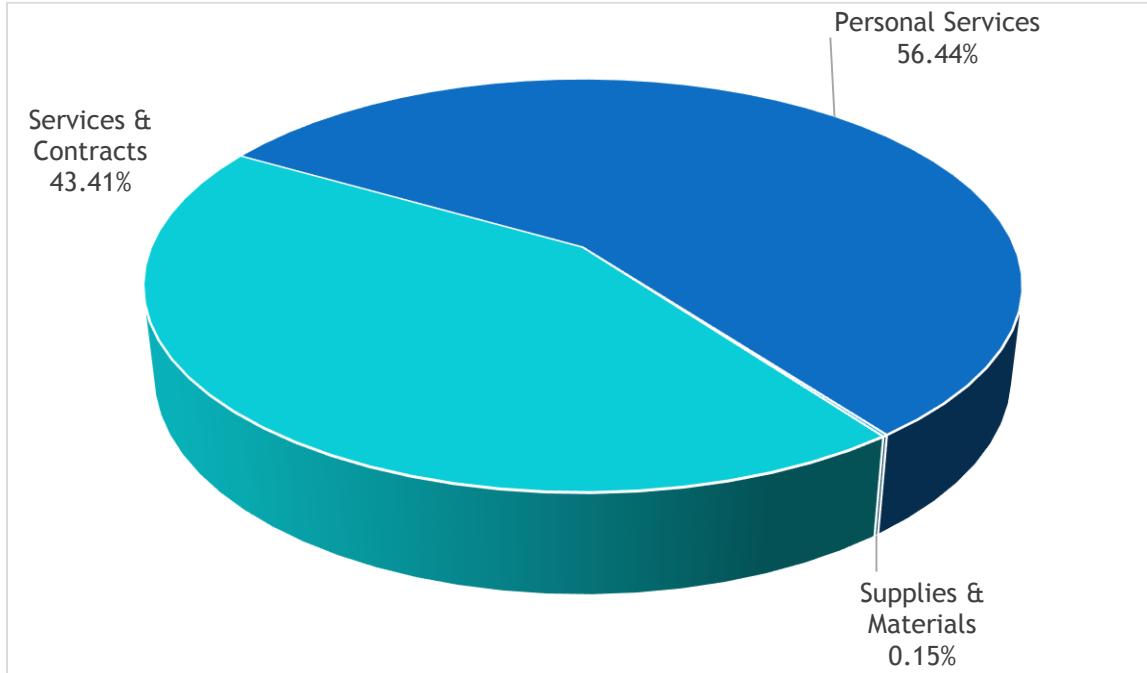


FIGURE 110 - ROAD CONSTRUCTION - EXPENDITURES BY TYPE

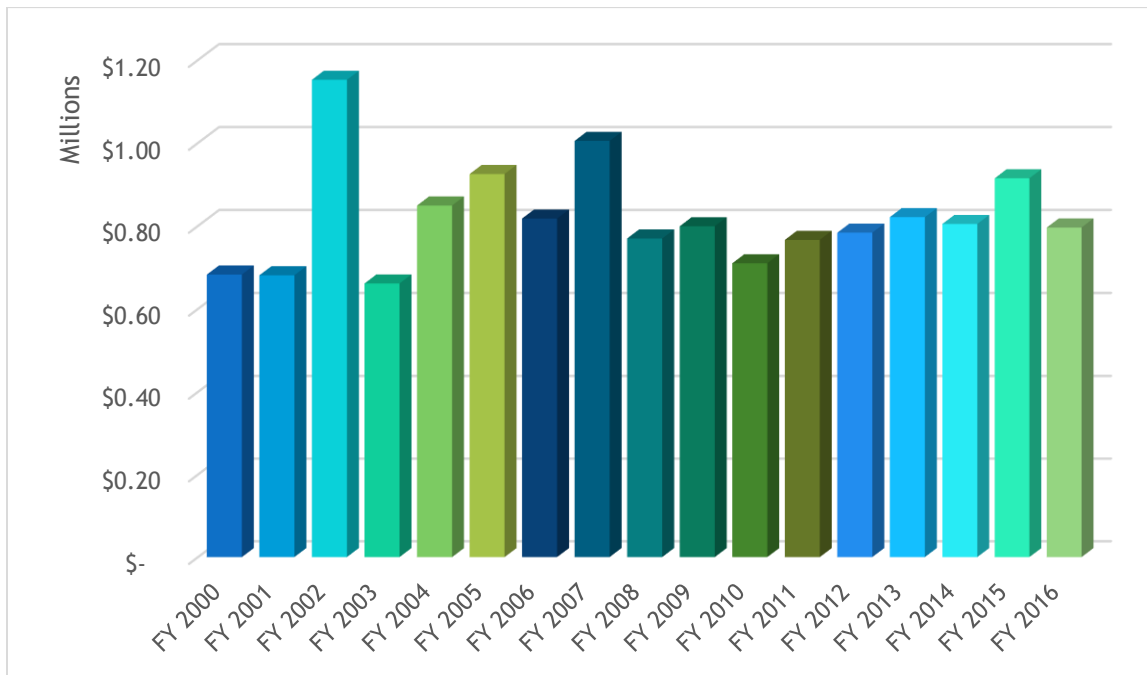


FIGURE 111 - ROAD CONSTRUCTION - EXPENDITURE HISTORY

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General Fund Road Construction

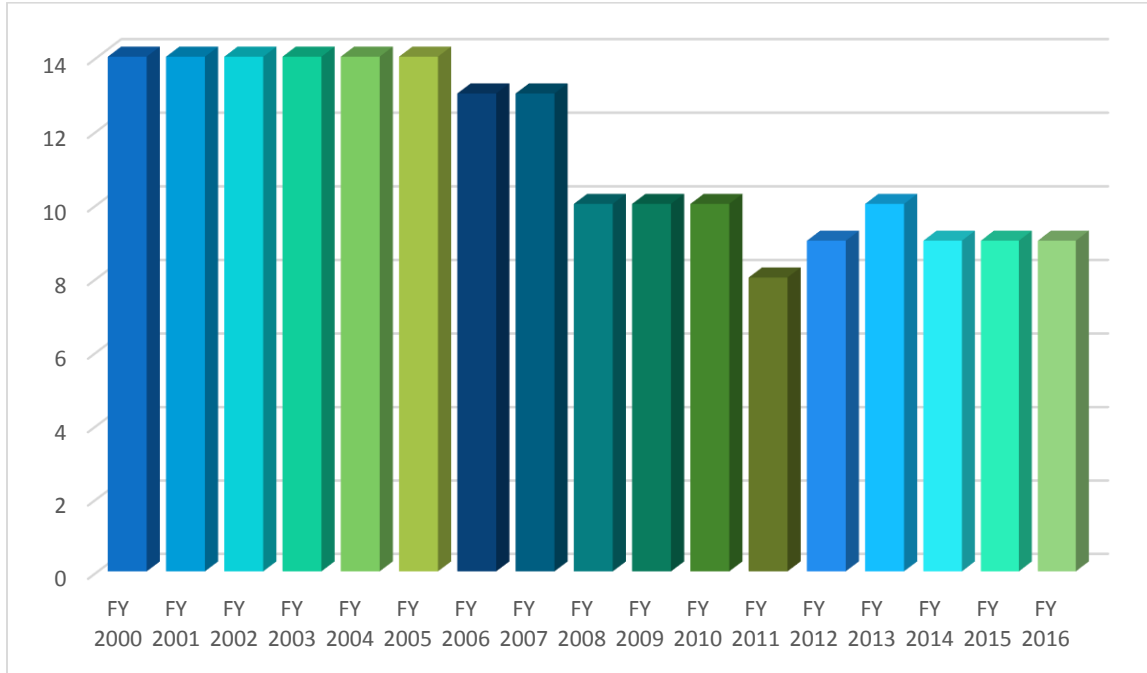


FIGURE 112 - ROAD CONSTRUCTION - PERSONNEL HISTORY

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General Fund Non-Departmental

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
County Attorney	371,356	563,899	416,198	400,000	400,000	0.00%
General Facilities	104,970	139,305	132,172	135,000	498,850	269.52%
NPDES - Stormwater	8,119	1,776	4,229	5,000	4,670	(6.60)%
Contingency	157,444	316	110,698	975,000	888,087	(8.91)%
District Attorney	620,089	658,144	722,677	755,687	813,240	7.62%
District Court Administrator	4,800	4,800	4,800	4,800	4,800	0.00%
Juvenile Court	125,639	114,286	127,395	112,055	113,257	1.07%
Probation	3,627	8,439	10,688	3,772	9,137	142.23%
Public Defender	811,702	811,369	813,478	847,500	877,500	3.54%
Emergency Medical Services	966,229	775,683	878,623	1,007,292	746,901	(25.55)%
Coroner	94,138	121,867	117,750	112,085	117,870	5.16%
Traffic Lighting	165,161	200,871	166,074	171,960	154,685	(10.05)%
Feed the Elderly	24,629	24,863	23,823	-	-	0.00%
Mental Health	75,000	75,000	75,000	87,500	87,500	0.00%
Public Health	330,541	330,548	330,634	352,500	365,000	3.55%
Extension Service	142,046	125,012	136,371	203,284	141,140	(30.57)%
Family Services	124,500	124,500	124,500	114,500	114,500	0.00%
Chamber of Commerce	20,000	-	-	-	-	0.00%
Library	1,000,000	1,000,000	1,055,461	1,142,500	1,102,500	(3.50)%
Moody Support Group	32,692	26,920	18,360	84,000	84,000	0.00%
Development Authority	2,835,255	2,861,894	2,902,315	2,900,000	2,900,000	0.00%
Recreation Authority	3,518,597	3,577,105	3,625,616	3,600,000	3,600,000	0.00%
Board of Equalization	18,274	21,986	26,652	18,000	18,000	0.00%
Operating Transfers	1,287,771	879,027	829,879	845,041	906,041	7.22%

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Commissary Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	352,308	296,506	214,161	325,000
Fines & Forfeitures	1,627	1,405	2,423	1,500
Investment Income	-	-	-	-
Miscellaneous	397,586	374,138	495,079	300,000
Total Revenues	751,521	672,049	711,664	626,500
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	671,785	656,284	652,480	569,446
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	671,785	656,284	652,480	569,446
Excess of Revenues Over Expenditures	79,736	15,765	59,184	57,054
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	79,736	15,765	59,184	57,054
Beginning Fund Balance	379,334	459,070	474,834	534,018
Ending Fund Balance	459,070	474,834	534,018	591,072

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Commissary Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	330,712	325,000	325,000	0.00%
Fines & Forfeitures	532	-	-	(100.00)%
Investment Income	-	-	-	0.00%
Miscellaneous	442,774	375,000	375,000	25.00%
Total Revenues	774,018	700,000	700,000	11.73%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	631,774	568,999	700,000	22.93%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	631,774	568,999	700,000	22.93%
Excess of Revenues Over Expenditures	142,244	131,001	-	(100.00)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	142,244	131,001	-	(100.00)%
Beginning Fund Balance	534,018	591,072	591,072	10.68%
Ending Fund Balance	676,262	722,073	591,072	0.00%

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Commissary Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Charges for Service:				
LCSO - Commissary	352,308	296,506	214,161	325,000
Total Charges for Service	352,308	296,506	214,161	325,000
Fines & Forfeitures:				
Forfeited Inmate Funds	1,627	1,405	2,423	1,500
Total Fines & Forfeitures	1,627	1,405	2,423	1,500
Miscellaneous:				
Misc. - Vendor Commissions	397,586	374,138	495,079	300,000
Total Miscellaneous	397,586	374,138	495,079	300,000
Total Revenues	751,521	672,049	711,664	626,500

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Commissary Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Charges for Service:				
LCSO - Commissary	330,712	325,000	325,000	0.00%
Total Charges for Service	330,712	325,000	325,000	0.00%
Fines & Forfeitures:				
Forfeited Inmate Funds	532	-	-	(100.00)%
Total Fines & Forfeitures	532	-	-	(100.00)%
Miscellaneous:				
Misc. - Vendor Commissions	442,774	375,000	375,000	25.00%
Total Miscellaneous	442,774	375,000	375,000	25.00%
Total Revenues	774,018	700,000	700,000	11.73%

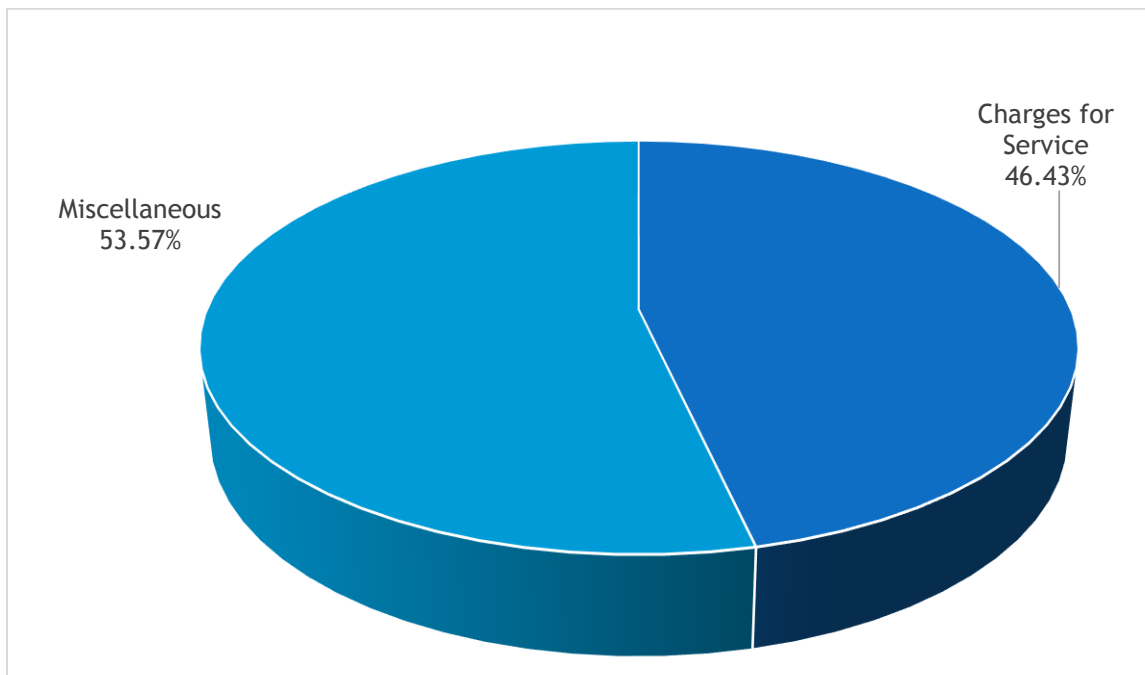


FIGURE 113 - COMMISSARY FUND REVENUES BY TYPE

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Commissary Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Safety:				
Personal Services	97,024	97,129	104,795	95,646
Supplies & Materials	13,915	136,152	123,375	75,500
Services & Contracts	560,846	423,003	424,310	398,300
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	671,785	656,284	652,480	569,446
Total Expenditures	671,785	656,284	652,480	569,446

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Commissary Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Public Safety:				
Personal Services	100,204	60,113	112,405	17.52%
Supplies & Materials	124,751	107,000	101,750	34.77%
Services & Contracts	406,818	401,886	485,845	21.98%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	631,774	568,999	700,000	22.93%
Total Expenditures	631,774	568,999	700,000	22.93%

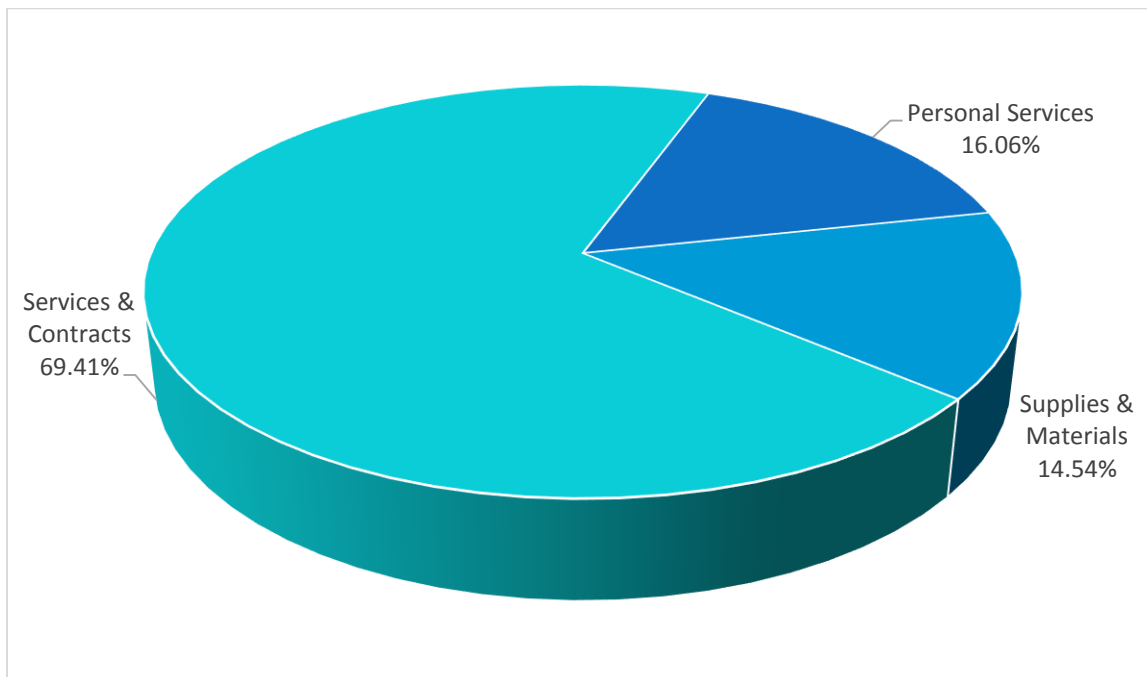


FIGURE 114 - COMMISSARY FUND EXPENDITURES BY TYPE

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Commissary Fund

Sheriff - Commissary

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

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	97,024	97,129	104,795	95,646	112,405	17.52%
Supplies & Materials	13,915	136,152	123,375	75,500	101,750	34.77%
Services & Contracts	560,846	423,003	424,310	398,300	485,845	21.98%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	671,785	656,284	652,480	569,446	700,000	22.93%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Custodian	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%

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Commissary Fund Sheriff - Commissary

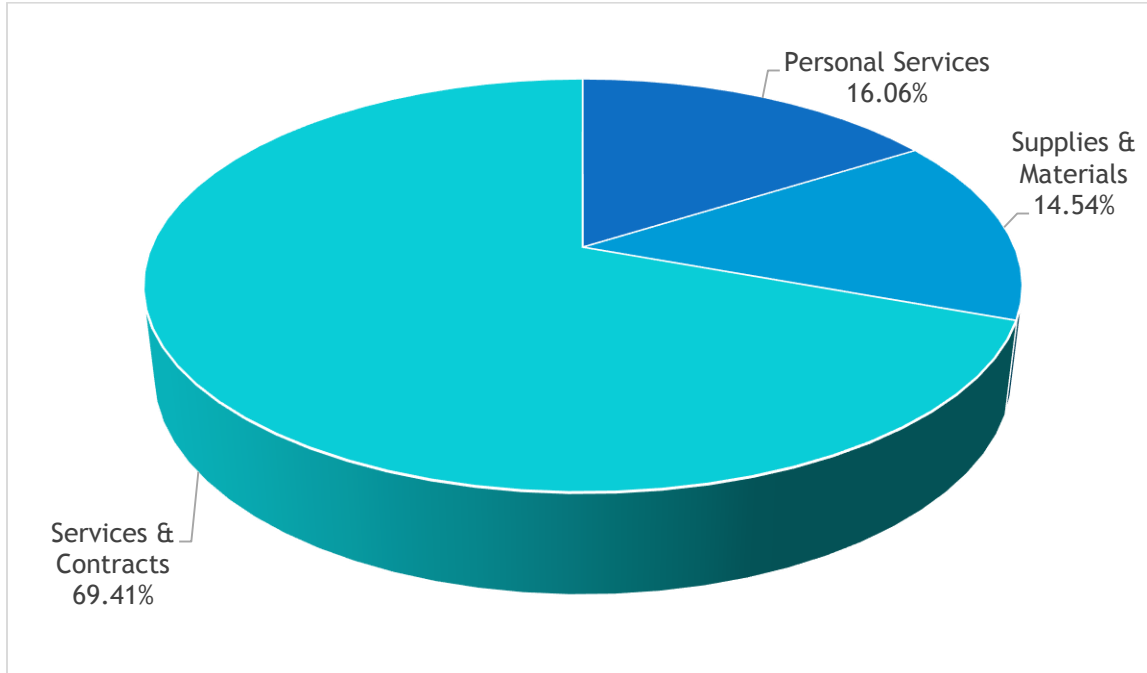


FIGURE 115 - SHERIFF - COMMISSARY - EXPENDITURES BY TYPE

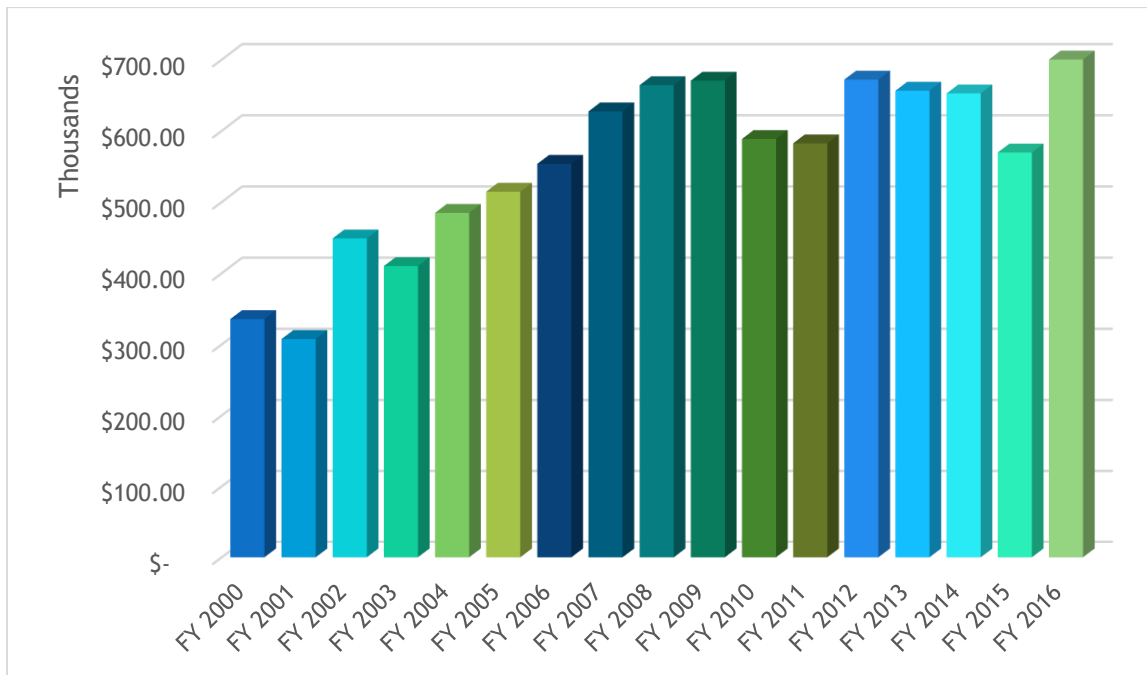


FIGURE 116 - SHERIFF - COMMISSARY - EXPENDITURE HISTORY

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Commissary Fund Sheriff - Commissary

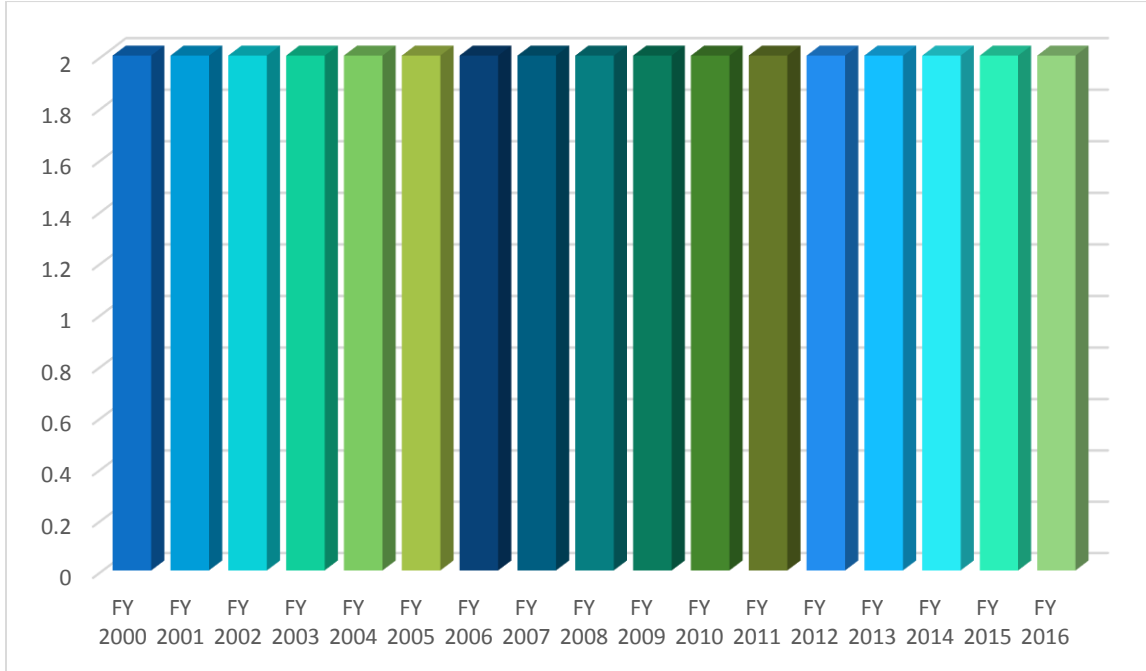


FIGURE 117 - SHERIFF - COMMISSARY - PERSONNEL HISTORY

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Drug Seizure Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	525,142	669,269	586,902	1,000,000
Investment Income	5,451	2,149	1,694	-
Miscellaneous	-	-	-	-
Total Revenues	530,593	671,418	588,596	1,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	642,902	643,202	607,486	1,000,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	642,902	643,202	607,486	1,000,000
Excess of Revenues Over Expenditures	(112,309)	28,216	(18,890)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(112,309)	28,216	(18,890)	-
Beginning Fund Balance	1,076,545	964,236	992,452	973,562
Ending Fund Balance	964,236	992,452	973,562	973,562

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Drug Seizure Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	1,000,000	1,000,000	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	1,000,000	1,000,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	1,000,000	1,000,000	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	1,000,000	1,000,000	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	973,562	973,562	973,562	0.00%
Ending Fund Balance	973,562	973,562	973,562	0.00%

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Drug Seizure Fund Sheriff - Seized Funds

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

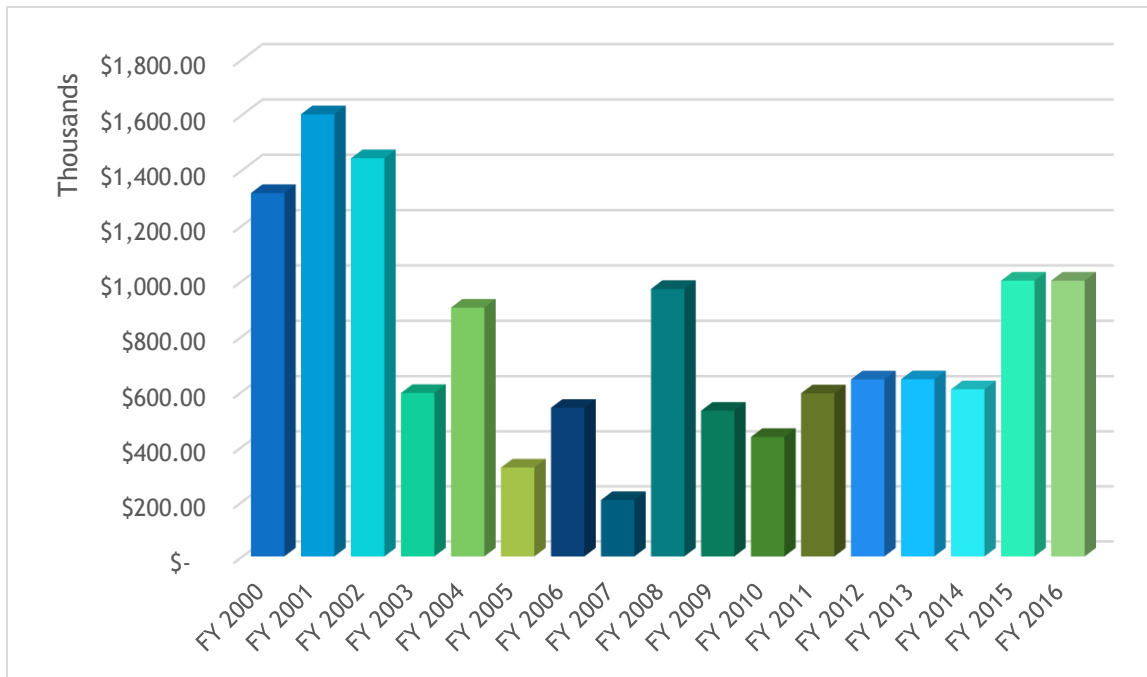


FIGURE 118 - SHERIFF - DRUG SEIZURES - EXPENDITURE HISTORY

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Law Library Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	63,950	43,635	44,544	100,000
Fines & Forfeitures	-	-	-	-
Investment Income	388	4,018	13,040	-
Miscellaneous	-	-	-	-
Total Revenues	64,338	47,653	57,584	100,000
Expenditures:				
General Government	-	-	-	-
Judicial	70,519	71,062	65,206	100,000
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	70,519	71,062	65,206	100,000
Excess of Revenues Over Expenditures	(6,181)	(23,409)	(7,622)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(6,181)	(23,409)	(7,622)	-
Beginning Fund Balance	363,020	356,839	333,430	325,808
Ending Fund Balance	356,839	333,430	325,808	325,808

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Law Library Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	100,000	100,000	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	100,000	100,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	100,000	100,000	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	100,000	100,000	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	325,808	325,808	325,808	0.00%
Ending Fund Balance	325,808	325,808	325,808	0.00%

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Law Library Fund

Law Library

The Law Library is maintained through the court system and receives funding from an add-on fine. The expenditures in this fund are at the discretion of the judges.

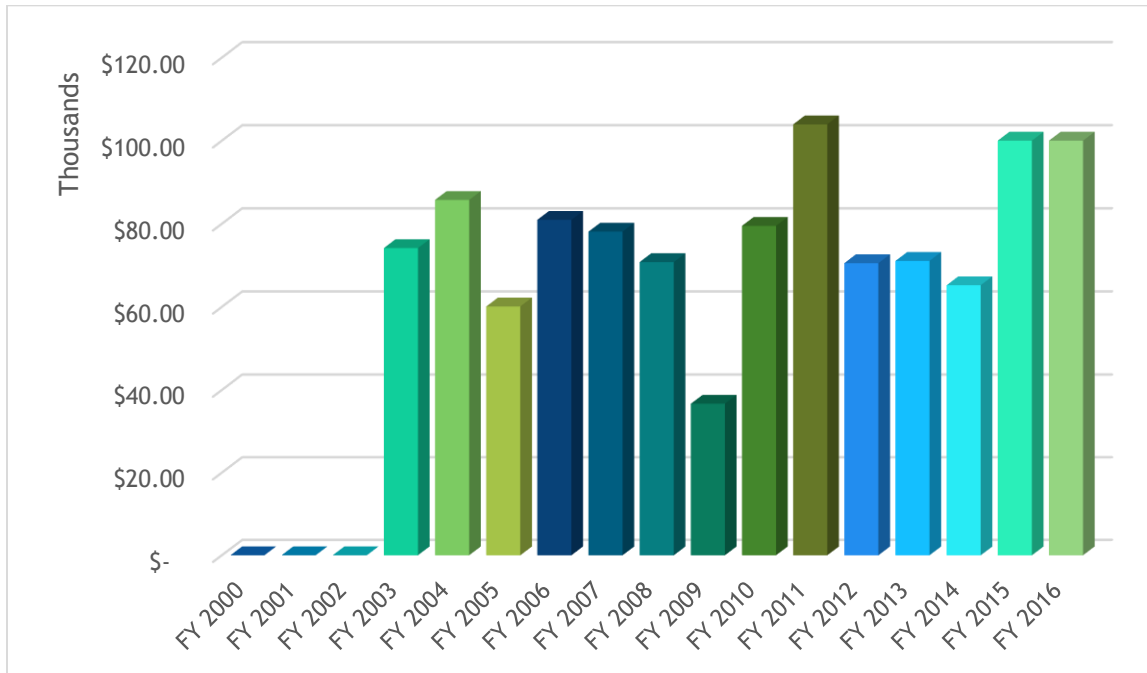


FIGURE 119 - LAW LIBRARY - EXPENDITURE HISTORY

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Accommodation Tax Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	273,668	272,613	281,051	263,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	273,668	272,613	281,051	263,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	398,704	398,282	401,657	398,660
Total Expenditures	398,704	398,282	401,657	398,660
Excess of Revenues Over Expenditures	(125,036)	(125,669)	(120,606)	(135,660)
Other Sources:				
Transfers In	142,683	125,000	168,237	135,660
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	17,647	(669)	47,631	-
Beginning Fund Balance	7,080	24,727	24,057	71,688
Ending Fund Balance	24,727	24,057	71,688	71,688

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Accommodation Tax Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	312,711	275,000	385,000	46.39%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	312,711	275,000	385,000	46.39%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	418,544	508,656	513,460	28.80%
Total Expenditures	418,544	508,656	513,460	28.80%
Excess of Revenues Over Expenditures	(105,833)	(233,656)	(128,460)	(5.31)%
Other Sources:				
Transfers In	101,745	233,656	128,460	(5.31)%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(4,088)	-	-	0.00%
Beginning Fund Balance	71,688	71,688	71,688	0.00%
Ending Fund Balance	67,600	71,688	71,688	0.00%

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Accommodation Tax Fund Tourism Authority

Lowndes County contracts with the Valdosta-Lowndes County Conference Center and Tourism Authority to promote tourism in the area. Under the current ordinance, Lowndes County collects 5% accommodation tax from providers of lodging and accommodations and must spend 40% of those collections for tourism purposes. Lowndes County collected this tax county-wide until 2008 when the City of Valdosta and the City of Hahira began collecting their own shares. During 2015, Lowndes County began the process to increase the tax from 5% to 7% with all additional collections going towards tourism promotion. The budget adopted reflects this increase; however, as of the writing of this book the ordinance has not been adopted to make this increase official.

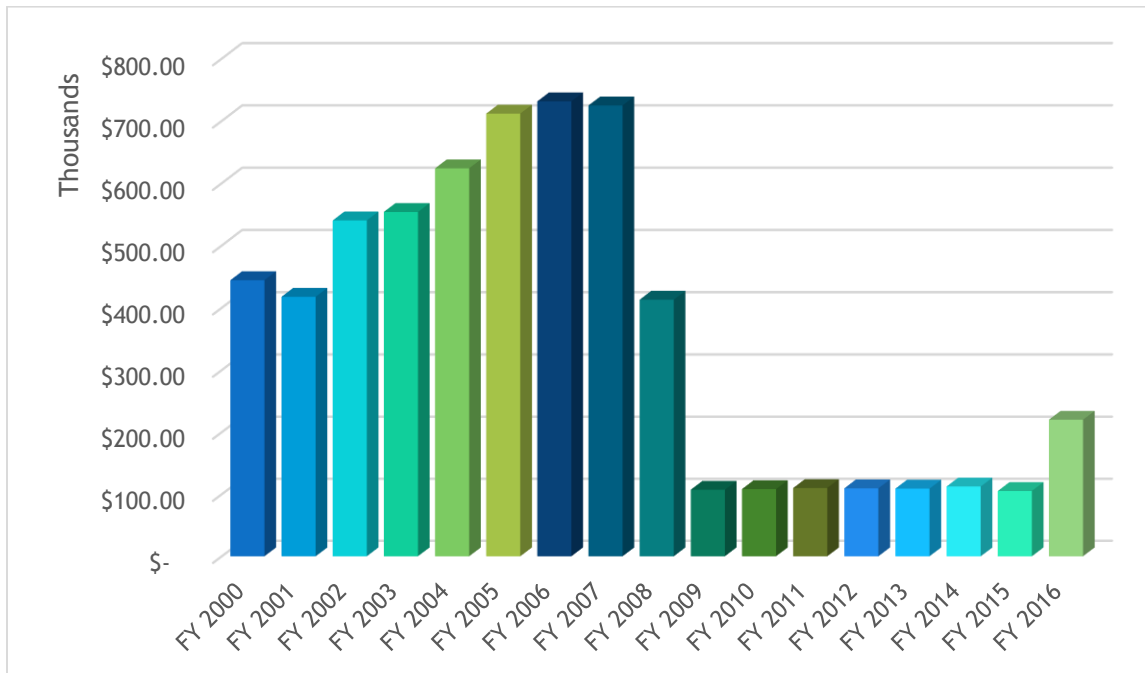


FIGURE 120 - TOURISM AUTHORITY - EXPENDITURE HISTORY

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Accommodation Tax Fund Airport Authority

Per its enabling legislation the Airport Authority is funded jointly and equally by the County and the City of Valdosta. For fiscal year 2015, the Airport Authority requested a large increase in funding that was not included in the budget that was adopted. The Board elected at that time to table the Airport Authority’s request until it could gather additional information.

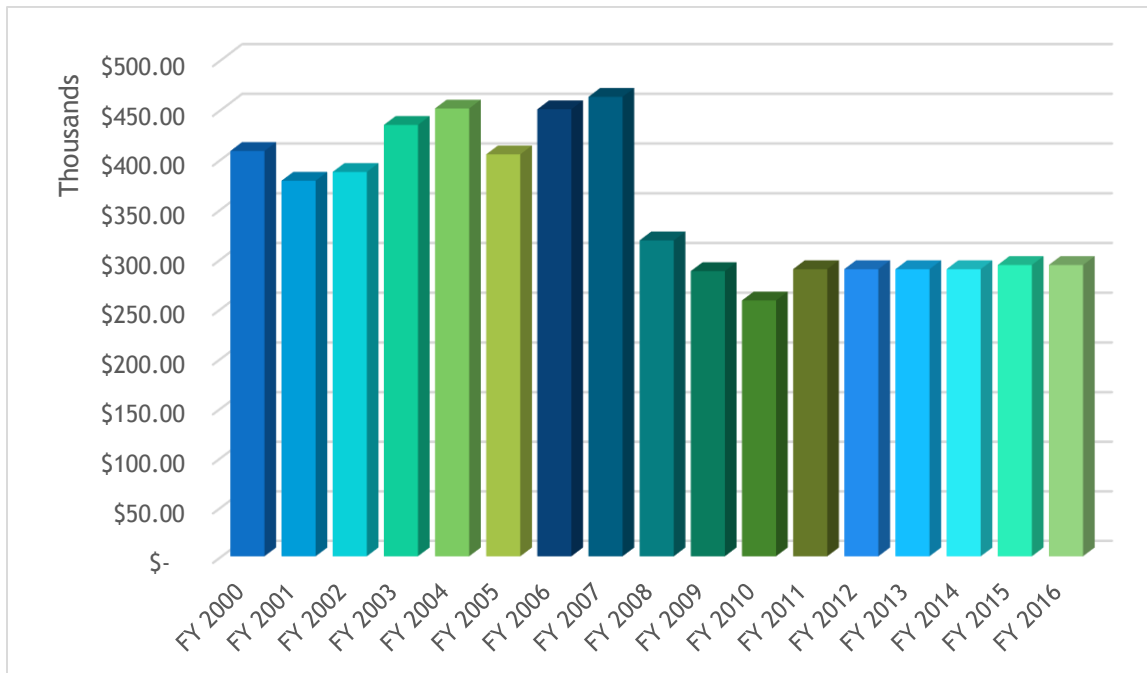


FIGURE 121 - AIRPORT AUTHORITY - EXPENDITURE HISTORY

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Intergovernmental Grant Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	2,163,826	1,542,752	624,093	544,060
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,163,826	1,542,752	624,093	544,060
Expenditures:				
General Government	-	-	-	412,974
Judicial	204,886	156,834	316,993	131,086
Public Safety	548,383	137,451	88,921	-
Public Works	1,398,557	1,248,467	218,180	-
Health & Welfare	12,000	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	2,163,826	1,542,752	624,093	544,060
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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Intergovernmental Grant Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	644,724	560,476	550,000	1.09%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	644,724	560,476	550,000	1.09%
Expenditures:				
General Government	-	412,974	394,565	(4.46)%
Judicial	500,019	147,502	155,435	18.57%
Public Safety	108,738	-	-	0.00%
Public Works	199,229	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	807,987	560,476	550,000	1.09%
Excess of Revenues Over Expenditures	(163,263)	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(163,263)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(163,263)	-	-	0.00%

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Intergovernmental Grant Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental:				
Other Gov. - ADR	89,055	94,389	97,990	94,060
Local Government Grants	-	-	-	450,000
LCSO - Donations	-	-	-	-
Juvenile Justice Incentive	-	-	170,813	-
CJCC - Juvenile Offender	1,331	-	-	-
CitizenCorp Grant	747	-	-	-
Skipper Bridge/Miller Bridge	621,630	-	-	-
VOCA - District Attorney	114,500	62,445	39,545	-
DHR - Hahira Outreach	12,000	-	-	-
GEMA - Hazard Mitigation	7,999	-	-	-
GEMA - Homeland Security	194,274	-	-	-
LCSO - SCAAP Grant	-	5,041	-	-
LCSO - Walmart Grant	-	1,114	386	-
Diving for James	10,226	-	-	-
Public Transportation Asst.	-	43,235	4,223	-
EMPG Planning/Preparedness	2,501	2,338	-	-
LCSO - iRobot	8,635	-	-	-
Response and Recovery	24,877	25,006	23,619	-
LCSO - GTIP Grant	1,834	300	-	-
LCSO - JAG 2011	15,228	-	1,500	-
Walmart Fire Grant	1,493	3,678	-	-
LCSO - SPEED Grant	-	48,227	728	-
LCSO - SRTEN Grant	-	14,919	16,133	-
GEMA LiveScan	-	2,140	-	-
LCSO - CBRENE Maintenance	7,426	9,912	-	-
Davidson Road	709,897	1,052,866	-	-
DOT - Transportation - MIDS	67,030	149,701	213,957	-
GTIP/CBRENE - LCSO	-	-	-	-
LCSO - BearCat	273,143	-	-	-
Transit Capital Improvement	-	2,665	-	-
LCSO - Georgia Power	-	2,000	-	-
LCSO - JAG 2012	-	13,067	11,000	-
LCSO - CJCC Grant	-	-	8,993	-
LCSO - GEMA 2011	-	9,709	-	-
LCSO - GEMA 2010	-	-	25,969	-
GEMA - Training Grant	-	-	594	-
VOCA - Solicitor	-	-	8,645	-
Homeland Security CERT	-	-	-	-
	2,163,826	1,542,752	624,093	544,060

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Intergovernmental Grant Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental:				
Other Gov. - ADR	100,143	107,343	115,258	22.54%
Local Government Grants	-	412,974	394,565	(12.32)%
LCSO - Donations	173	-	-	0.00%
Juvenile Justice Incentive	190732	-	-	0.00%
CJCC - Juvenile Offender	-	-	-	0.00%
CitizenCorp Grant	-	-	-	0.00%
Skipper Bridge/Miller Bridge	-	-	-	0.00%
VOCA - District Attorney	48,386	-	-	0.00%
DHR - Hahira Outreach	-	-	-	0.00%
GEMA - Hazard Mitigation	-	-	-	0.00%
GEMA - Homeland Security	-	-	-	0.00%
LCSO - SCAAP Grant	-	-	-	0.00%
LCSO - Walmart Grant	-	-	-	0.00%
Diving for James	-	-	-	0.00%
Public Transportation Asst.	-	-	-	0.00%
EMPG Planning/Preparedness	-	-	-	0.00%
LCSO - iRobot	-	-	-	0.00%
Response and Recovery	557	-	-	0.00%
LCSO - GTIP Grant	-	-	-	0.00%
LCSO - JAG 2011	-	-	-	0.00%
Walmart Fire Grant	-	-	-	0.00%
LCSO - SPEED Grant	-	-	-	0.00%
LCSO - SRTEN Grant	20,797	-	-	0.00%
GEMA - LiveScan	-	-	-	0.00%
LCSO - CBRENE Maintenance	22,115	-	-	0.00%
Davidson Road	-	-	-	0.00%
DOT - Transportation - MIDS	199,229	-	-	0.00%
GTIP/CBRENE - LCSO	12,991	-	-	0.00%
LCSO - BearCat	-	-	-	0.00%
Transit Capital Improvement	-	-	-	0.00%
LCSO - Georgia Power	-	-	-	0.00%
LCSO - JAG 2012	4,559	-	-	0.00%
LCSO - CJCC Grant	-	-	-	0.00%
LCSO - GEMA 2011	-	-	-	0.00%
LCSO - GEMA 2010	-	-	-	0.00%
GEMA - Training Grant	500	-	-	0.00%
VOCA - Solicitor	29,577	40,159	40,177	100.00%
Homeland Security CERT	14,965	-	-	0.00%
	644,724	560,476	550,000	1.09%

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Government:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	-	-	-	412,974
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	-	-	-	412,974
Judicial:				
Personal Services	89,055	94,382	106,669	131,086
Supplies & Materials	-	-	-	-
Services & Contracts	115,831	62,452	210,324	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Judicial	204,886	156,834	316,993	131,086
Public Safety:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	548,383	137,451	88,921	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	548,383	137,451	88,921	-
Public Works:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	1,398,557	1,248,467	218,180	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Works	1,398,557	1,248,467	218,180	-
Health & Welfare:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	12,000	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Health & Welfare	12,000	-	-	-

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
General Government:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	-	412,974	394,565	(4.46)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total General Government	-	412,974	394,565	(4.46)%
Judicial:				
Personal Services	139,634	147,502	155,435	18.57%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	360,385	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Judicial	500,019	147,502	155,435	18.57%
Public Safety:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	108,738	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	108,738	-	-	0.00%
Public Works:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	199,229	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	199,229	-	-	0.00%
Health & Welfare:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Health & Welfare	-	-	-	0.00%

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental Grant Fund				
Personal Services	89,055	94,382	106,669	131,086
Supplies & Materials	-	-	-	-
Services & Contracts	2,074,771	1,448,370	517,424	412,974
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Intergov. Grant Fund	2,163,826	1,542,752	517,424	412,974

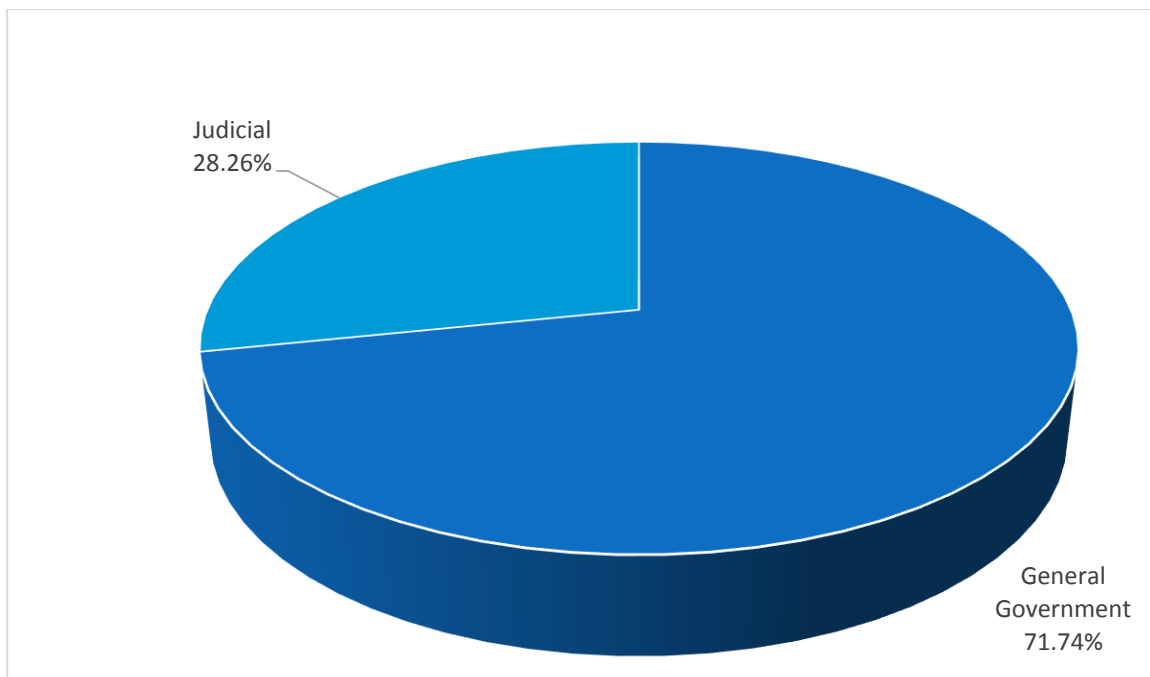


FIGURE 122 - INTERGOVERNMENTAL GRANT FUND EXPENDITURES BY FUNCTION

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Intergovernmental Grant Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental Grant Fund				
Personal Services	122,189	147,502	155,435	18.57%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	612,110	412,974	394,565	(4.46)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Intergov. Grant Fund	734,298	560,476	550,000	1.09%

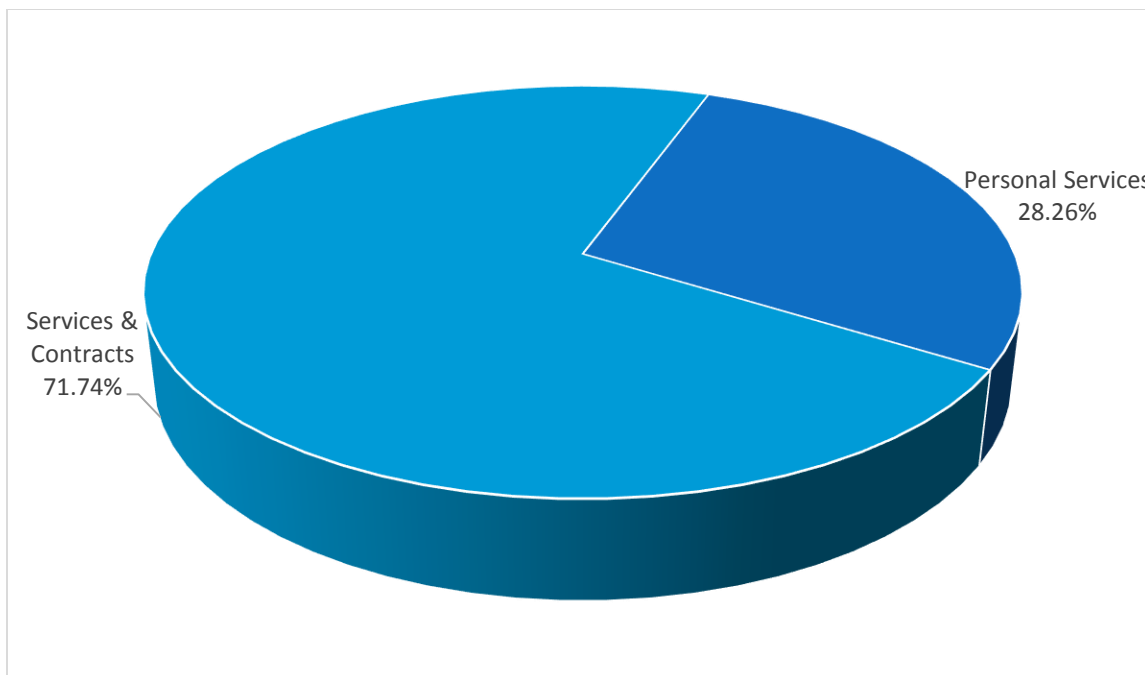


FIGURE 123 - INTERGOVERNMENTAL GRANT FUND EXPENDITURES BY TYPE

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Intergovernmental Grant Fund

The Intergovernmental Grant Fund accounts for the receipt and disbursement of grant funds by program. Included is reimbursement for payroll expenditures for Alternative Dispute Resolution. In prior years, the Airport Authority and LODAC HUD Grant were treated the same way. In 2014, the Solicitor's Office was granted a VOCA grant which pays for an additional employee.

ADR Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	89,055	94,382	98,024	94,060	115,258	22.54%
Supplies & Materials	-	-	-	-	-	0.00%
Services & Contracts	-	7	(34)	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	89,055	94,389	97,990	94,060	115,258	22.54%

ADR Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
ADR Administrative Assistant	1	1	1	1	1	1	1	0.00%
Secretary	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	0.00%

Solicitor - VOCA Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	-	-	8,645	37,026	40,177	8.51%
Supplies & Materials	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	-	-	8,645	37,026	40,177	8.51%

Solicitor-VOCA Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Victim Advocate	-	-	1	1	1	1	1	0.00%
Total	-	-	1	1	1	1	1	0.00%

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Intergovernmental Grant Fund

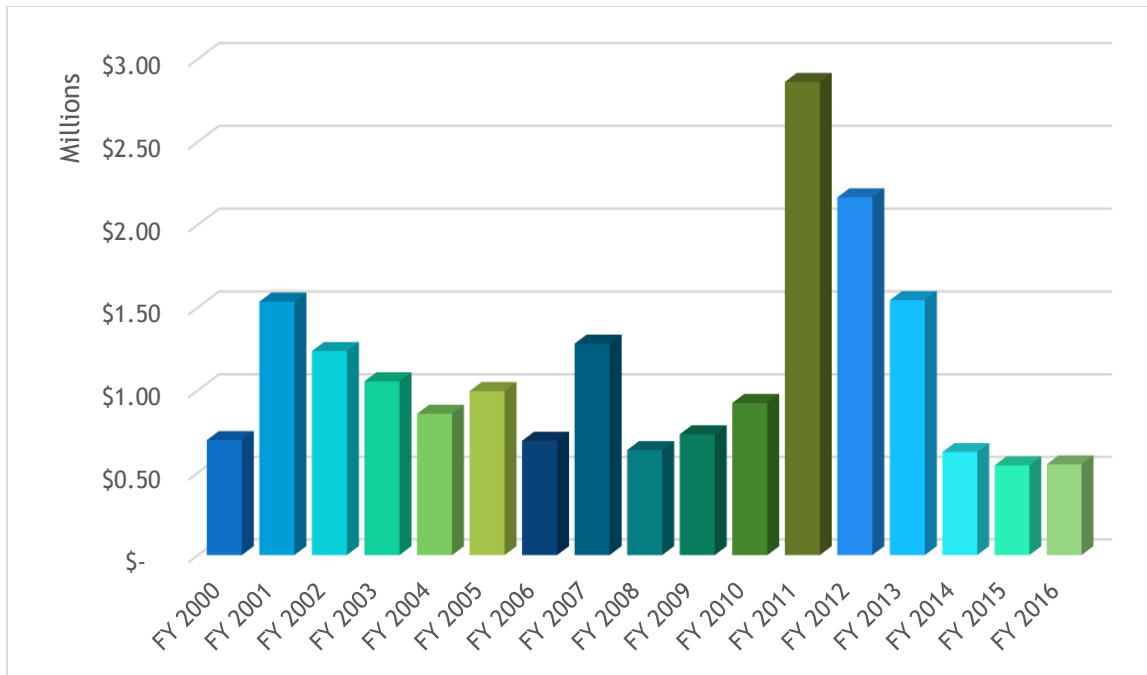


FIGURE 124 - INTERGOVERNMENTAL GRANT FUND - EXPENDITURE HISTORY

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Jail Operations Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	30,155	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	508,109	460,585	424,355	410,000
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	538,264	460,585	424,355	410,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	512,906	460,066	431,548	409,201
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	512,906	460,066	431,548	409,201
Excess of Revenues Over Expenditures	25,358	519	(7,193)	799
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	25,358	519	(7,193)	799
Beginning Fund Balance	19,885	45,243	45,763	38,570
Ending Fund Balance	45,243	45,763	38,570	39,369

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Jail Operations Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	397,365	370,500	370,500	(9.63)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	397,365	370,500	370,500	(9.63)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	424,702	420,326	370,500	(9.46)%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	424,702	420,326	370,500	(9.46)%
Excess of Revenues Over Expenditures	(190,600)	(49,826)	-	(100.00)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(190,600)	(49,826)	-	(100.00)%
Beginning Fund Balance	38,570	38,570	38,570	0.00%
Ending Fund Balance	(152,030)	(11,256)	38,570	0.00%

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Jail Operations Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental:				
Valdosta - Prisoner Housing	30,155	-	-	-
Total Intergovernmental	30,155	-	-	-
Fines & Forfeitures:				
Fines - Magistrate Court	673	460	501	-
Fines - State Court	281,285	221,428	210,582	210,000
Fines - Superior Court	74,519	69,052	64,106	50,000
Fines - Municipal Court	151,631	169,645	149,166	150,000
Total Fines & Forfeitures	508,109	460,585	424,355	410,000
Total Revenues	538,264	460,585	424,355	410,000

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Jail Operations Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental:				
Valdosta - Prisoner Housing	-	-	-	0.00%
Total Intergovernmental	-	-	-	0.00%
Fines & Forfeitures:				
Fines - Magistrate Court	673	500	500	100.00%
Fines - State Court	206,192	185,000	185,000	(11.90)%
Fines - State Court	66,163	55,000	55,000	10.00%
Fines - Municipal Court	124,541	130,000	130,000	(13.33)%
Total Fines & Forfeitures	397,365	370,500	370,500	(9.63)%
Total Revenues	397,365	370,500	370,500	(9.63)%

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Jail Operations Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Safety:				
Personal Services	52,903	51,155	51,709	47,201
Supplies & Materials	47,231	47,697	40,494	33,000
Services & Contracts	412,772	361,214	339,345	329,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Safety	512,906	460,066	431,548	409,201
Total Expenditures	512,906	460,066	431,548	409,201

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Jail Operations Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Public Safety:				
Personal Services	48,010	49,326	49,453	4.77%
Supplies & Materials	45,057	40,000	39,750	20.45%
Services & Contracts	331,636	331,000	281,297	(14.50)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	424,702	420,326	370,500	(9.46)%
Total Expenditures	424,702	420,326	370,500	(9.46)%

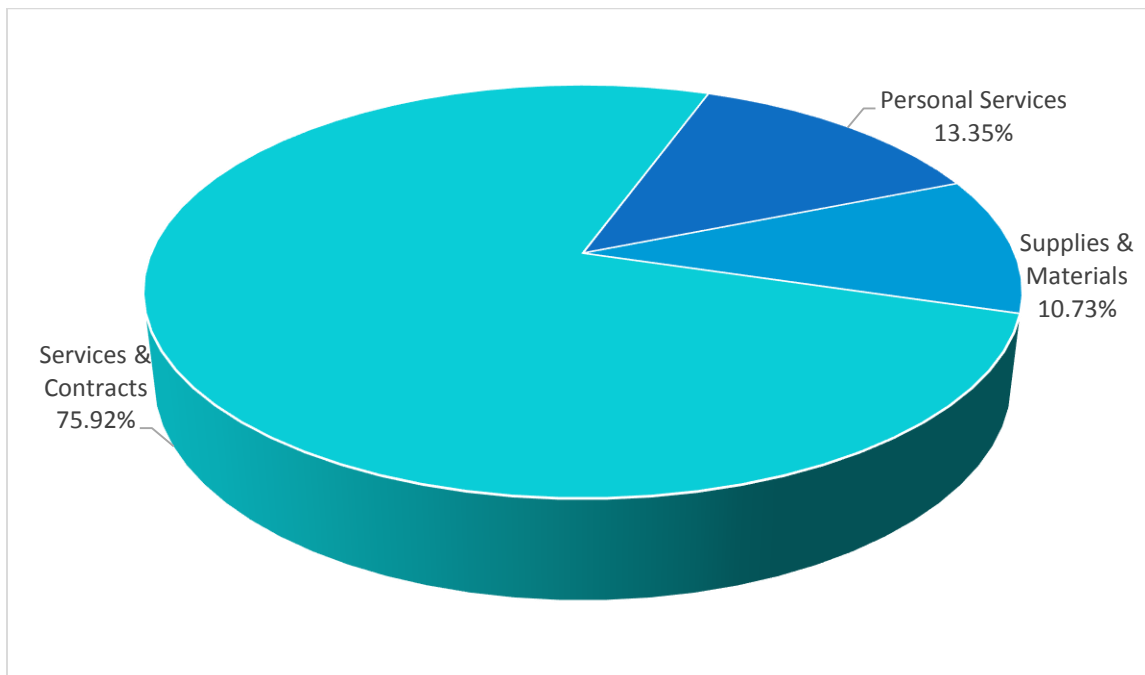


FIGURE 125 - JAIL OPERATIONS FUND EXPENDITURES BY TYPE

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Jail Operations Fund Sheriff - Jail

The Jail Operations Fund accounts for 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 but the fund has shown some improvement in recent years due to close monitoring and shifting of costs between other funds.

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	52,903	51,155	51,709	47,201	49,453	4.77%
Supplies & Materials	47,231	47,697	40,494	33,000	39,750	20.45%
Services & Contracts	412,772	361,214	339,345	329,000	281,297	(14.50)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	512,906	460,066	431,548	409,201	370,500	(9.46)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Maintenance Coordinator	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

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Jail Operations Fund Sheriff - Jail

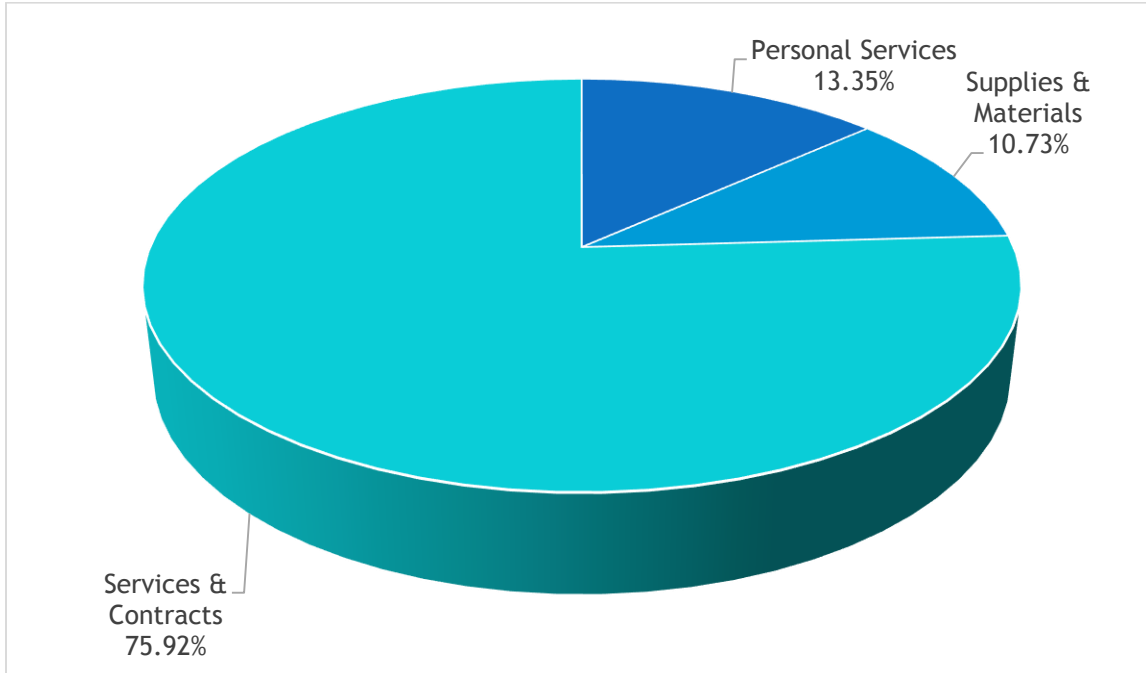


FIGURE 126 - SHERIFF - JAIL - EXPENDITURES BY TYPE

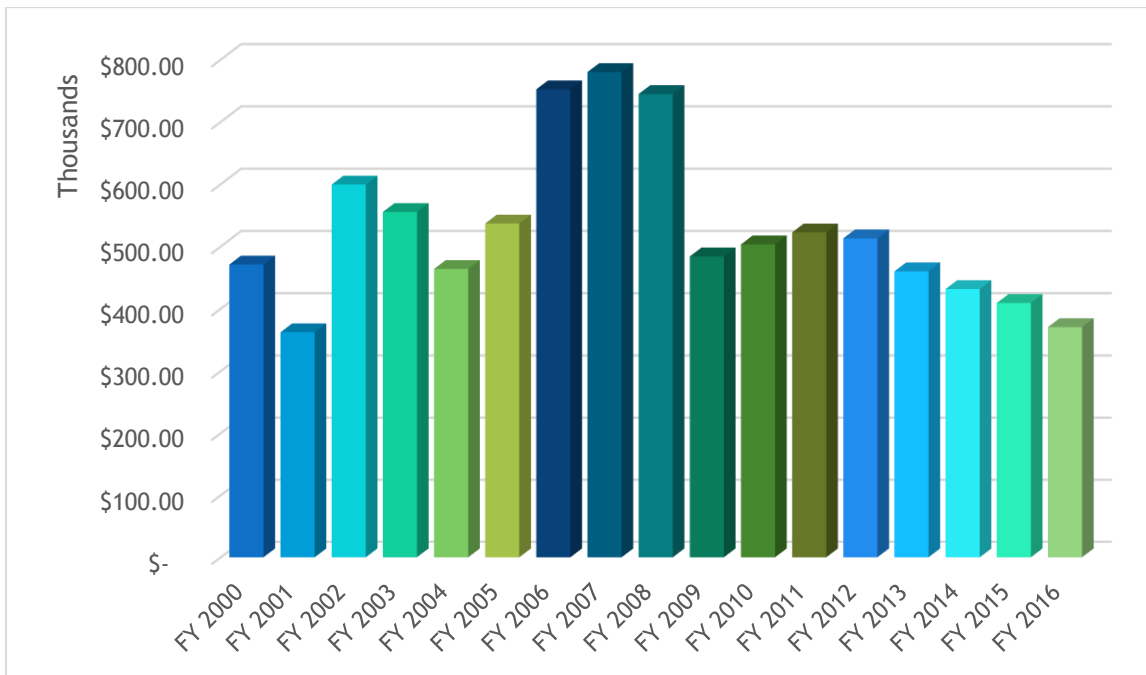


FIGURE 127 - SHERIFF - JAIL - EXPENDITURE HISTORY

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Jail Operations Fund Sheriff - Jail

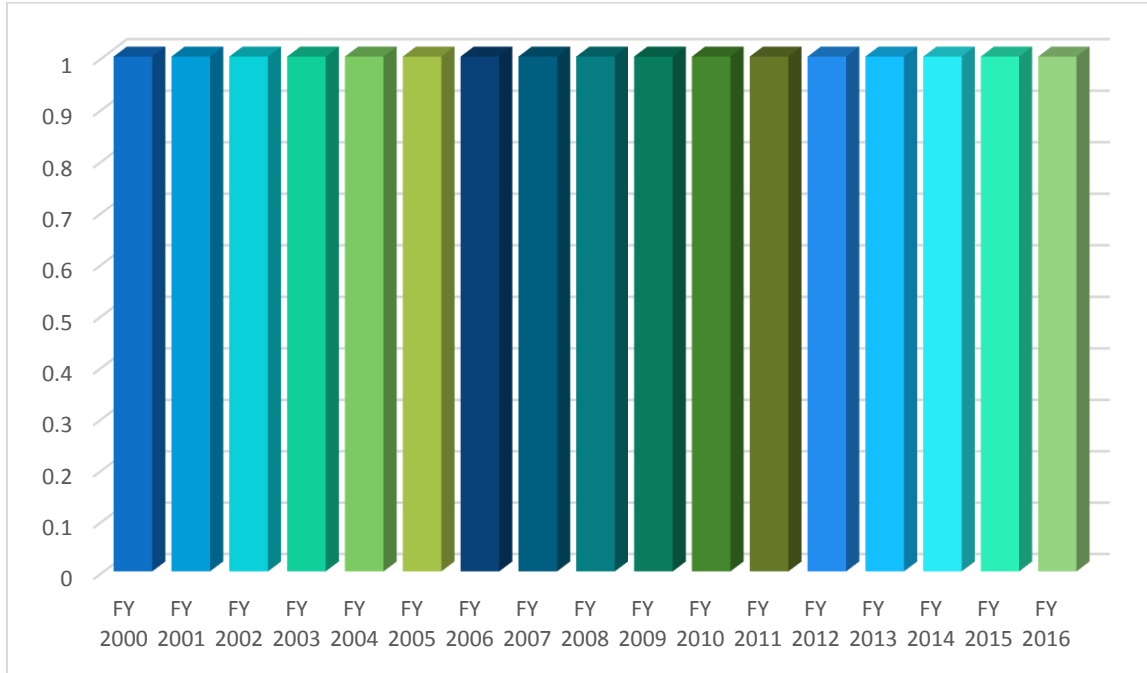


FIGURE 128 - SHERIFF - JAIL - PERSONNEL HISTORY

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Drug Abuse Treatment Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	49,897	-
Charges for Service	-	-	-	-
Fines & Forfeitures	211,186	173,485	168,455	160,000
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	211,186	173,485	218,352	160,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	185,000	180,000	180,000	160,000
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	185,000	180,000	180,000	160,000
Excess of Revenues Over Expenditures	26,186	(6,515)	38,352	-
Other Sources:				
Transfers In	245,000	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	271,186	(6,515)	38,352	-
Beginning Fund Balance	(268,701)	2,485	(4,030)	34,322
Ending Fund Balance	2,485	(4,030)	34,322	34,322

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Drug Abuse Treatment Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	41,273	41,250	41,250	100.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	173,357	135,000	135,000	(15.63)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	214,631	176,250	176,250	10.16%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	170,001	170,000	170,000	6.25%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	170,001	170,000	170,000	6.25%
Excess of Revenues Over Expenditures	44,630	6,250	6,250	100.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	44,630	6,250	6,250	100.00%
Beginning Fund Balance	34,322	34,322	34,322	0.00%
Ending Fund Balance	78,952	40,572	40,572	18.21%

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Drug Abuse Treatment Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental:				
City of Remerton	-	-	47,159	-
City of Hahira	-	-	53	-
City of Lake Park	-	-	2,686	-
Total Intergovernmental	-	-	49,897	-
Fines & Forfeitures:				
Fines - State Court	53,225	26,349	42,084	35,000
Fines - Superior Court	157,961	147,136	126,371	125,000
Total Fines & Forfeitures	211,186	173,485	168,455	160,000
Transfers In	245,000	-	-	-
Total Revenues	456,186	173,485	218,352	160,000

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Drug Abuse Treatment Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental:				
City of Remerton	38,952	40,000	40,000	100.00%
City of Hahira	1,030	250	250	100.00%
City of Lake Park	1,291	1,000	1,000	100.00%
Total Intergovernmental	41,273	41,250	41,250	100.00%
Fines & Forfeitures:				
Fines - State Court	39,865	35,000	35,000	0.00%
Fines - State Court	133,492	100,000	100,000	(20.00)%
Total Fines & Forfeitures	173,357	135,000	135,000	(15.63)%
Transfers In	-	-	-	0.00%
Total Revenues	214,631	176,250	176,250	10.16%

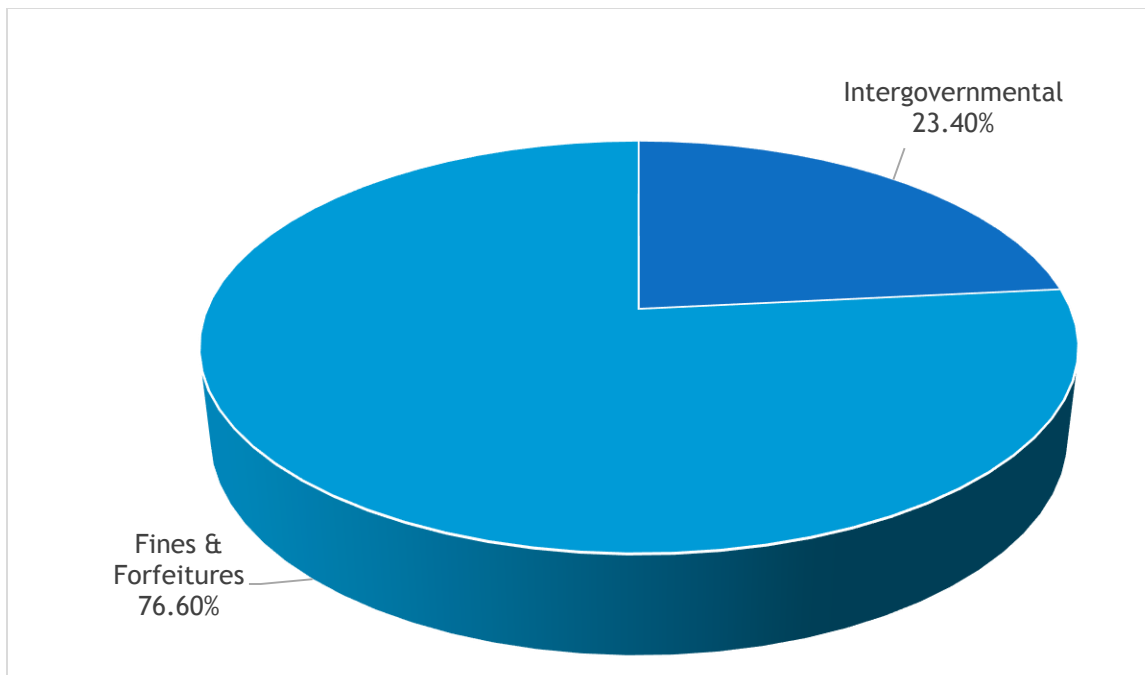


FIGURE 129 - DRUG ABUSE TREATMENT FUND REVENUES BY TYPE

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Drug Abuse Treatment Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Health & Welfare:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	185,000	180,000	180,000	160,000
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Health & Welfare	185,000	180,000	180,000	160,000
Total Expenditures	185,000	180,000	180,000	160,000

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Drug Abuse Treatment Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Health & Welfare:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	170,001	170,000	170,000	6.25%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Health & Welfare	170,001	170,000	170,000	6.25%
Total Expenditures	170,001	170,000	170,000	6.25%

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Drug Abuse Treatment Fund LODAC

The Lowndes 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 with grant providers to address the deficit fund balance as well as controlling their expenditures. This program was removed from the County's payroll and payables systems and now receives a monthly check for its budgeted appropriation.

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Services & Contracts	185,000	180,000	180,000	160,000	170,000	6.25%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	185,000	180,000	180,000	160,000	170,000	6.25%

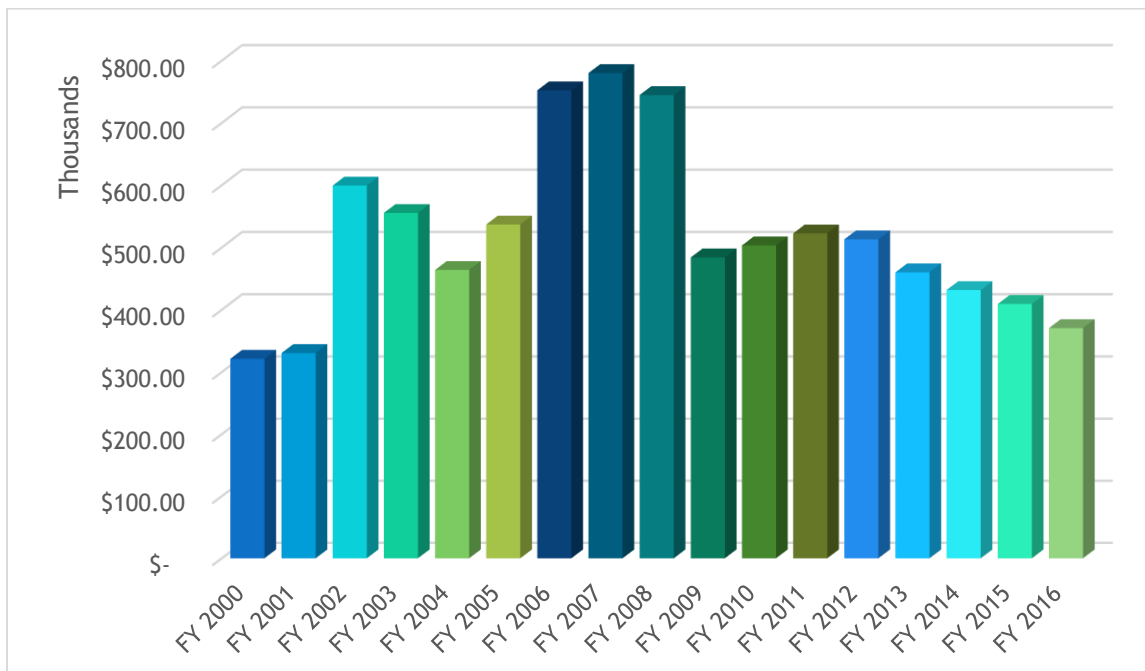


FIGURE 130 - LODAC - EXPENDITURE HISTORY

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Emergency Communications Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	516,143	580,976	583,083	591,905
Charges for Service	1,753,207	1,614,949	1,776,871	1,750,000
Fines & Forfeitures	-	-	-	-
Investment Income	19	-	-	-
Miscellaneous	22,784	27,833	26,189	26,200
Total Revenues	2,292,152	2,223,759	2,386,144	2,368,105
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	2,885,144	2,836,164	3,086,013	3,053,146
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	2,885,144	2,836,164	3,086,013	3,053,146
Excess of Revenues Over Expenditures	(592,992)	(612,405)	(699,869)	(685,041)
Other Sources:				
Transfers In	1,042,771	879,027	829,879	845,041
Transfers Out	(155,622)	(160,000)	(160,000)	(160,000)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	294,157	106,622	(29,990)	-
Beginning Fund Balance	(284,125)	10,033	116,653	86,662
Ending Fund Balance	10,033	116,653	86,662	86,662

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Emergency Communications Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	594,617	640,056	625,795	5.73%
Charges for Service	1,716,454	1,730,000	1,730,000	(1.14)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	24,367	26,600	26,600	1.53%
Total Revenues	2,335,438	2,396,656	2,382,395	0.60%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	2,985,497	3,332,948	3,128,436	2.47%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	2,985,497	3,332,948	3,128,436	2.47%
Excess of Revenues Over Expenditures	(650,062)	(936,292)	(746,041)	8.91%
Other Sources:				
Transfers In	633,781	1,097,377	906,041	7.22%
Transfers Out	(160,000)	(160,000)	(160,000)	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(173,281)	1,085	-	0.00%
Beginning Fund Balance	86,662	86,662	86,662	0.00%
Ending Fund Balance	(89,619)	87,747	86,662	0.00%

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Emergency Communications Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental:				
Valdosta - PS Radio	121,998	117,042	117,009	118,542
Hahira - PS Radio	10,782	10,660	10,242	10,661
Lake Park - PS Radio	7,383	6,996	7,905	7,300
EMA - PS Radio	-	-	-	-
Lowndes 911 - PS Radio	2,175	3,998	715	4,171
Sheriff - PS Radio	139,743	176,451	175,124	179,957
Coroner - PS Radio	723	888	891	928
Lowndes Fire - PS Radio	72,432	87,504	90,401	92,702
Lowndes Other - PS Radio	61,449	78,620	84,342	77,869
Remerton - PS Radio	9,376	8,884	8,461	9,270
SGMC - PS Radio	23,673	22,653	20,262	23,407
Other Gov. - PS Radio	31,408	31,981	32,731	32,098
Other Gov. - 911 Charges	35,000	35,300	35,000	35,000
Total Intergovernmental	516,143	580,976	583,083	591,905
Charges for Service:				
Other 911 Charges	554,801	673,693	572,814	600,000
Wireless 911 Operations	1,198,406	941,256	1,000,045	950,000
Wireless 911 Distribution	-	-	204,012	200,000
Total Charges for Service	1,753,207	1,614,949	1,776,871	1,750,000
Investment Income:				
Interest Income	19	-	-	-
Total Investment Income	19	-	-	-
Miscellaneous:				
Rent - Other	22,784	27,833	26,189	26,200
Total Miscellaneous	22,784	27,833	26,189	26,200
Transfers In	1,042,771	879,027	829,879	845,041
Total Revenues	3,334,923	3,102,786	3,216,023	3,213,146

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Emergency Communications Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental:				
Valdosta - PS Radio	121,904	128,791	126,719	6.90%
Hahira - PS Radio	10,573	11,583	11,542	8.26%
Lake Park - PS Radio	7,507	7,931	7,574	3.75%
EMA - PS Radio	423	-	-	0.00%
Lowndes 911 - PS Radio	3,806	4,532	4,328	3.76%
Sheriff - PS Radio	168,847	195,516	191,041	6.16%
Coroner - PS Radio	846	1,008	962	3.66%
Lowndes Fire - PSRS	108,688	100,717	94,739	2.20%
Lowndes Other - PS Radio	78,239	84,602	85,121	9.31%
Remerton - PS Radio	8,458	10,072	9,618	3.75%
SGMC - PS Radio	19,242	25,431	24,526	4.78%
Other Gov. - PS Radio	31,084	34,873	34,625	7.87%
Other Gov. - 911 Charges	35,000	35,000	35,000	0.00%
Total Intergovernmental	594,617	640,056	625,795	5.73%
Charges for Service:				
Other 911 Charges	531,738	550,000	550,000	(8.33)%
Wireless 911 Operations	990,915	985,000	985,000	3.68%
Wireless 911 Distribution	193,801	195,000	195,000	(2.50)%
Total Charges for Service	1,716,454	1,730,000	1,730,000	(1.14)%
Investment Income:				
Interest Income	-	-	-	0.00%
Total Investment Income	-	-	-	0.00%
Miscellaneous:				
Rent - Other	24,367	26,600	26,600	1.53%
Total Miscellaneous	24,367	26,600	26,600	1.53%
Transfers In	633,781	1,097,377	906,041	7.22%
Total Revenues	2,969,219	3,494,033	3,288,436	2.34%

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Emergency Communications Fund Revenue Chart

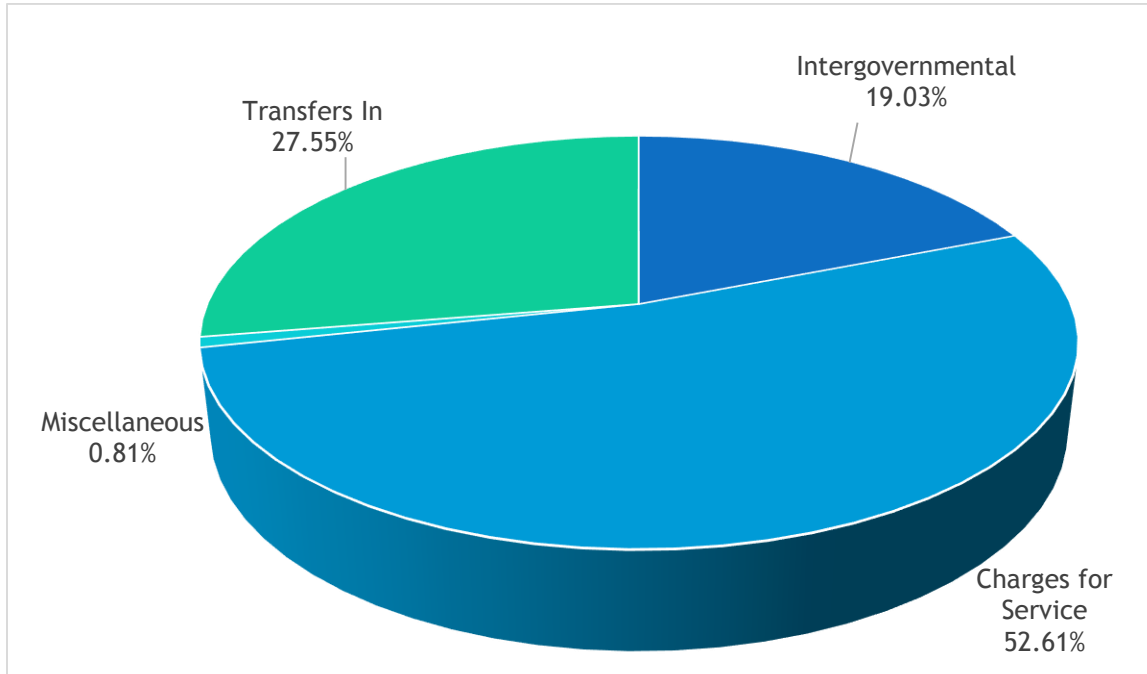


FIGURE 131 - EMERGENCY COMMUNICATIONS FUND REVENUES BY TYPE

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Emergency Communications Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Safety:				
Personal Services	1,906,722	1,909,756	2,121,681	2,009,370
Supplies & Materials	48,599	13,276	10,825	23,500
Services & Contracts	929,824	897,763	953,507	972,390
Capital Outlay	-	15,370	-	47,886
Debt Service	-	-	-	-
Total Public Safety	2,885,144	2,836,164	3,086,013	3,053,146
Transfers Out	155,622	160,000	160,000	160,000
Total Expenditures	3,040,767	2,996,164	3,246,013	3,213,146

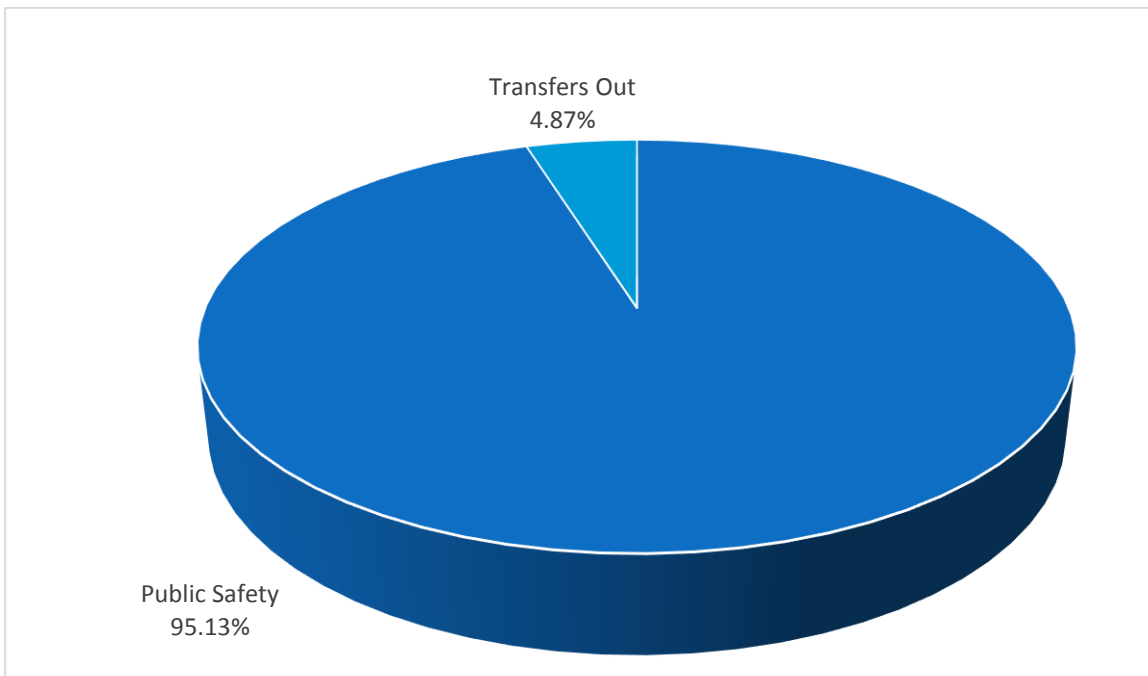


FIGURE 132 - EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY FUNCTION

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Emergency Communications Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Public Safety:				
Personal Services	1,994,063	2,189,022	2,058,788	2.46%
Supplies & Materials	37,202	42,272	26,065	10.91%
Services & Contracts	922,560	1,050,197	992,126	2.03%
Capital Outlay	31,671	51,457	51,457	7.46%
Debt Service	-	-	-	0.00%
Total Public Safety	2,985,497	3,332,948	3,128,436	2.47%
Transfers Out	160,000	160,000	160,000	0.00%
Total Expenditures	3,145,497	3,492,948	3,288,436	2.34%

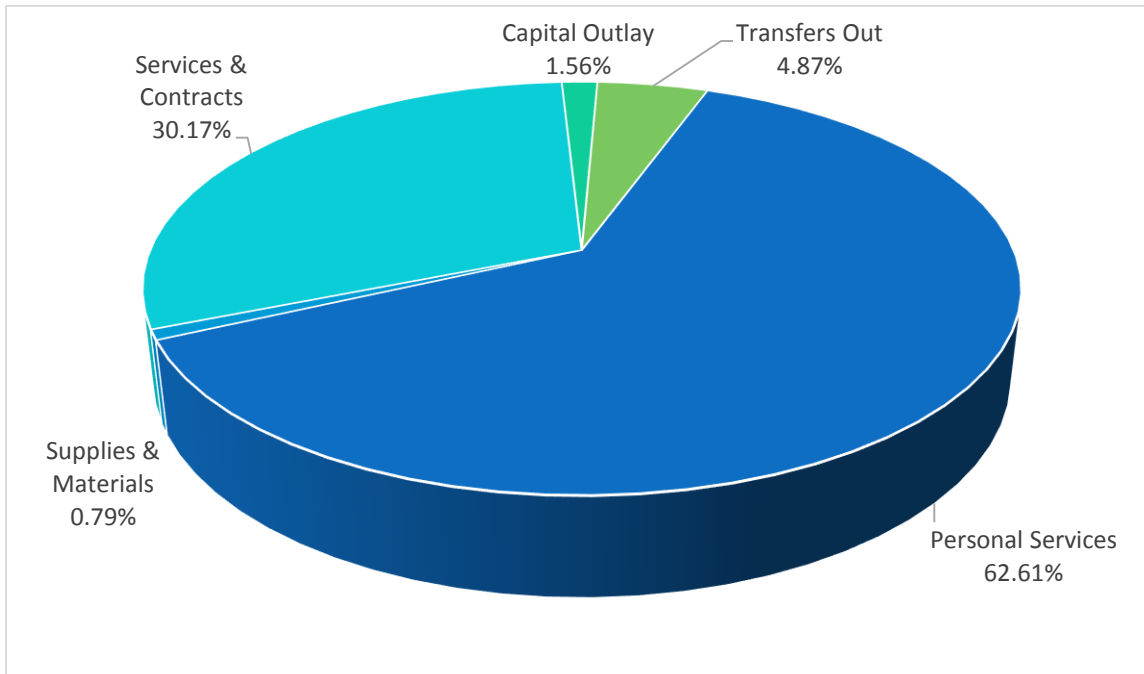


FIGURE 133 - EMERGENCY COMMUNICATIONS FUND EXPENDITURES BY TYPE

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Emergency Communications Fund

911 Operations

The 911 Operations Center is the backbone of emergency communications in Lowndes County. The center takes calls and dispatches emergency services for the County, municipalities, Emergency Medical Services and for Echols County.

Significant Accomplishments/Events:

- ☞ Added an additional dispatch position to help cover busy periods and major events
- ☞ Expanded our public education program by teaming up with Fire/Rescue in visiting local schools

Objectives:

- ☞ To provide quality service with regard to safety and protection of emergency service personnel
- ☞ To provide the citizens of Greater Lowndes County with timely and accurate communications for emergency response services and to assist with the resolution of their emergencies
- ☞ To maintain CALEA accreditation
- ☞ To operate and maintain the public safety radio system with minimal interruptions
- ☞ To Continue to maintain the high level of standards and training of 911 personnel with an emphasis on personal growth

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	1,906,722	1,909,756	2,121,681	2,009,370	2,058,788	2.46%
Supplies & Materials	29,940	13,261	10,825	23,500	24,750	5.32%
Services & Contracts	386,181	352,098	368,672	377,142	369,642	(1.99)%
Capital Outlay	-	7,964	-	47,886	43,157	(9.88)%
Debt Service	-	-	-	-	-	0.00%
Total	2,322,842	2,283,079	2,501,178	2,457,898	2,496,337	1.56%

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Emergency Communications Fund

911 Operations

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
911 Director	1	1	1	1	1	1	1	0.00%
Accreditation Manager	-	1	1	1	1	1	1	0.00%
Administrative Assistant	-	-	-	-	1	1	1	100.00%
Administrative Clerk	1	1	1	1	-	-	-	(100.00)%
Assistant Team Leader	4	4	4	4	4	4	4	0.00%
Operations Supervisor	1	1	1	1	1	1	1	0.00%
PT Telecom. Clerk	1	-	1	1	-	-	-	(100.00)%
PT Telecom. Specialist	-	-	-	-	1	1	1	100.00%
PT Telecom. Technician	-	-	-	-	1	1	1	100.00%
System Analyst	1	1	1	1	-	-	-	(100.00)%
System Manager	-	-	-	-	1	1	1	100.00%
Team Leader	4	4	4	4	4	4	4	0.00%
Telecom. Officer	11	11	10	11	11	13	11	0.00%
Telecom. Specialist	13	13	11	12	11	12	11	(8.33)%
Training Officer	1	1	1	1	1	1	1	0.00%
Total	38	38	36	38	38	41	38	0.00%

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Emergency Communications Fund

911 Operations

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Comply with GEMA standards to answer 90% of calls within 10 seconds</p> <p>Measure: % of calls answered within 10 seconds</p>	91.37%	93.00%	90.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Improve customer service, having less than 3 formal complaints noted as founded within 12 months</p> <p>Measure: # of founded formal complaints</p>	< 3	< 3	< 3	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Reduce turnover rate by 2%</p> <p>Measure: Turnover rate</p>	34.00%	32.00%	30.00%	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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Emergency Communications Fund 911 Operations

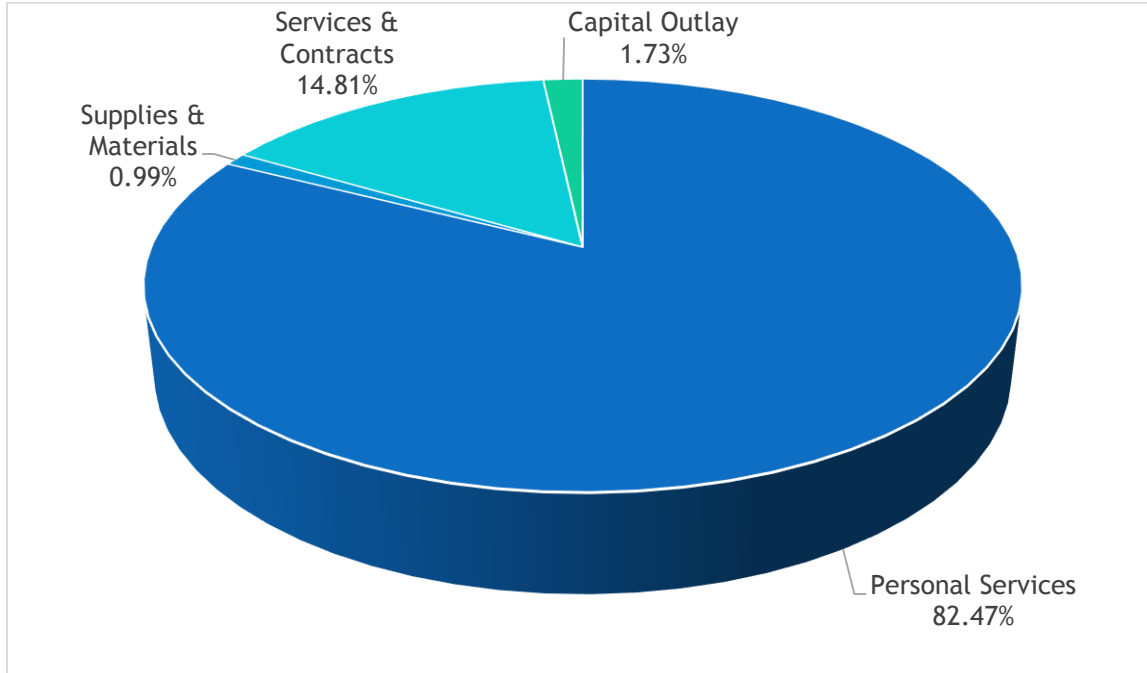


FIGURE 134 - 911 OPERATIONS - EXPENDITURES BY TYPE

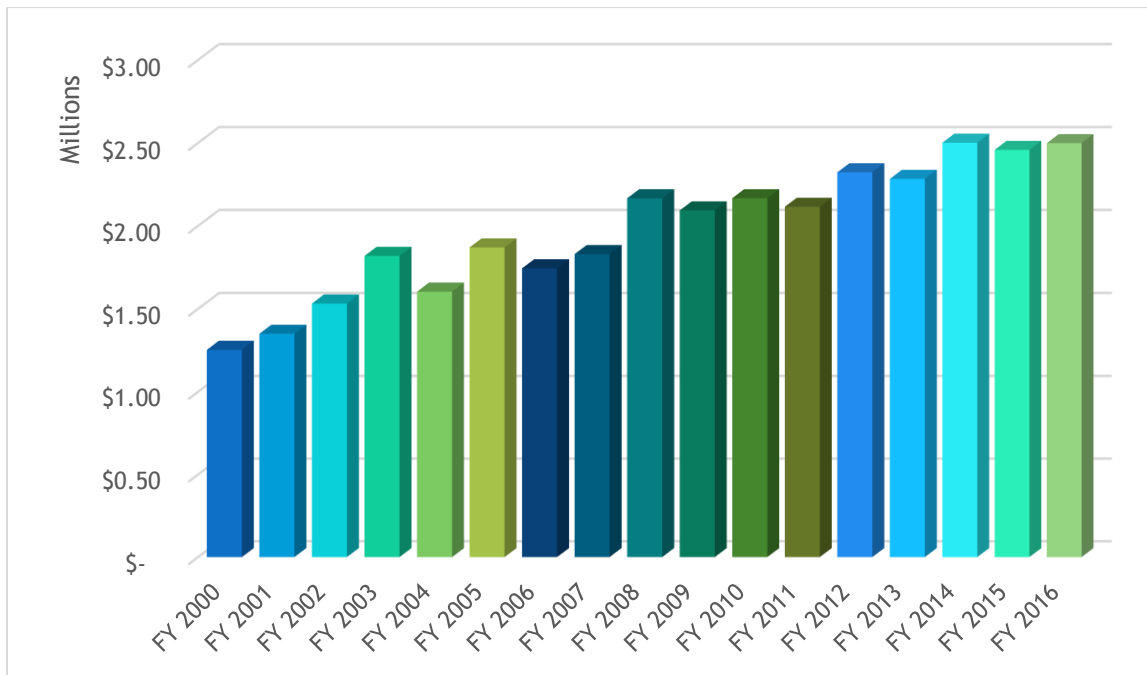


FIGURE 135 - 911 OPERATIONS - EXPENDITURE HISTORY

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Emergency Communications Fund 911 Operations

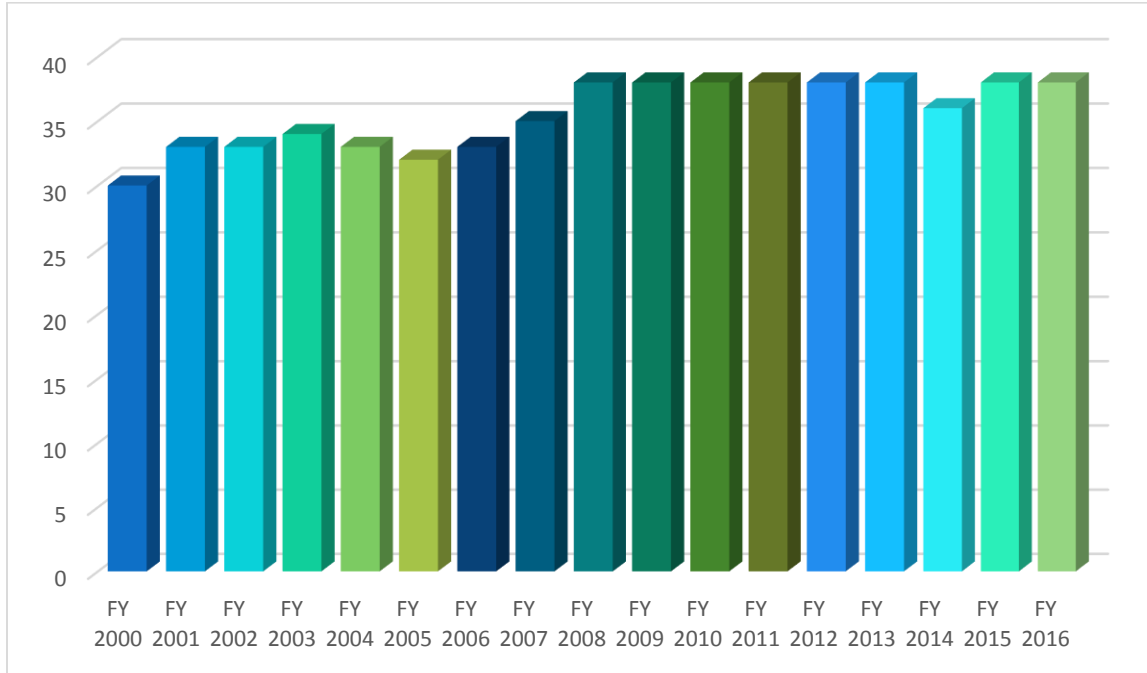


FIGURE 136 - 911 OPERATIONS - PERSONNEL HISTORY

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Emergency Communications Fund

911 Operations

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Facilities Maintenance	-	-	36,752	43,848	33,004	(24.73)%
Radio Communications	-	7,406	-	-	8,300	100.00%
Public Safety Radio System	562,303	545,680	548,083	551,400	590,795	7.14%
Operating Transfers	155,622	160,000	160,000	160,000	160,000	0.00%

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Victim/Witness Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	109,732	116,640	102,317	110,000
Charges for Service	-	-	-	-
Fines & Forfeitures	161,024	128,699	117,887	124,000
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	270,757	245,339	220,203	234,000
Expenditures:				
General Government	-	-	-	-
Judicial	238,162	233,301	237,509	225,688
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	238,162	233,301	237,509	225,688
Excess of Revenues Over Expenditures	32,595	12,038	(17,306)	8,312
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(32,595)	12,038	(17,306)	8,312
Beginning Fund Balance	70	32,664	44,702	27,397
Ending Fund Balance	32,664	44,702	27,397	35,709

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Victim/Witness Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	103,475	83,500	83,500	(24.09)%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	116,925	105,250	105,250	(15.12)%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	220,400	188,750	188,750	(19.34)%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	229,328	240,891	188,750	(16.37)%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	229,328	240,891	188,750	(16.37)%
Excess of Revenues Over Expenditures	(8,928)	(52,141)	-	(100.00)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(8,928)	(52,141)	-	(100.00)%
Beginning Fund Balance	27,397	27,397	27,397	0.00%
Ending Fund Balance	18,469	(24,744)	27,397	0.00%

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Victim/Witness Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Intergovernmental:				
Valdosta - Victim/Witness	89,442	85,122	69,688	80,000
Hahira - Victim/Witness	3,045	10,824	11,715	7,500
Lake Park - Victim/Witness	1,434	1,285	12,000	2,500
Remerton - Victim/Witness	15,811	19,409	8,913	20,000
Total Intergovernmental	109,732	116,640	102,317	110,000
Fines & Forfeitures:				
Fines - Magistrate Court	295	222	251	-
Fines - State Court	136,077	104,849	95,626	100,000
Fines - Superior Court	24,652	23,629	22,010	24,000
Total Fines & Forfeitures	161,024	128,699	117,887	124,000
Total Revenues	270,757	245,339	220,203	234,000

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Victim/Witness Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Intergovernmental:				
Valdosta - Victim/Witness	67,351	65,000	65,000	(18.75)%
Hahira - Victim/Witness	19,185	8,500	8,500	13.33%
Lake Park - Victim/Witness	4,542	2,500	2,500	0.00%
Remerton - Victim/Witness	12,396	7,500	7,500	(62.50)%
Total Intergovernmental	103,475	83,500	83,500	(24.09)%
Fines & Forfeitures:				
Fines - Magistrate Court	248	250	250	100.00%
Fines - State Court	95,303	85,000	85,000	(15.00)%
Fines - Superior Court	21,374	20,000	20,000	(16.67)%
Total Fines & Forfeitures	116,925	105,250	105,250	(15.12)%
Total Revenues	220,400	188,750	188,750	(19.34)%

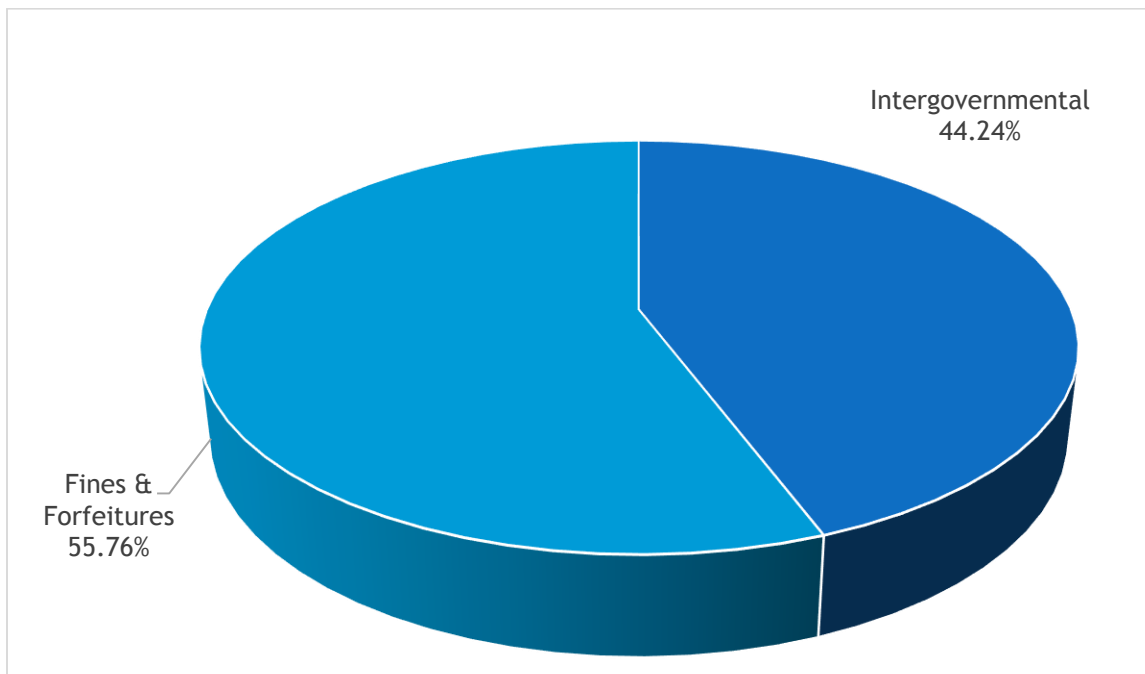


FIGURE 137 - VICTIM/WITNESS FUND REVENUES BY TYPE

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Victim/Witness Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Judicial:				
Personal Services	81,548	80,308	80,209	71,342
Supplies & Materials	284	654	1,762	627
Services & Contracts	156,330	152,339	155,538	153,719
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Judicial	238,162	233,301	237,509	225,688
Total Expenditures	238,162	233,301	237,509	225,688

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Victim/Witness Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Requests	FY 2016 Budget	Percent Change
Judicial:				
Personal Services	74,861	74,927	65,520	(8.16)%
Supplies & Materials	1,493	10,780	-	(100.00)%
Services & Contracts	152,975	155,184	123,230	(19.83)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Judicial	229,328	240,891	188,750	(16.37)%
Total Expenditures	229,328	240,891	188,750	(16.37)%

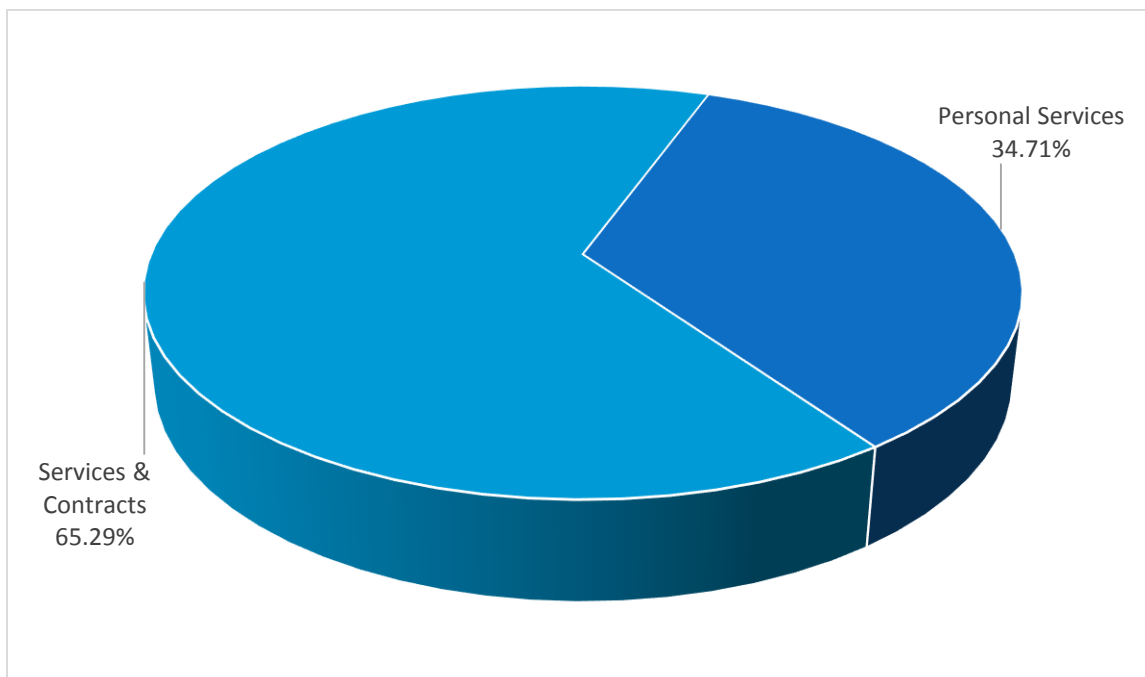


FIGURE 138 - VICTIM/WITNESS FUND EXPENDITURES BY TYPE

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Victim/Witness Fund District Attorney

The 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 agrees to share them with the Solicitor General's Office. In prior years, the District Attorney also allocated a portion of the funds to The Haven, a local battered women's shelter; however a shortfall of funds led to their elimination. The District Attorney and the Solicitor have been monitoring the funding as fine monies have been declining, causing periodic deficits.

Due to the ever decreasing fine monies, in fiscal year 2016, the District Attorney determined that both agencies would share the reduction in budgets necessary to balance the fund.

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	0.00%
Services & Contracts	148,200	148,200	148,200	148,200	120,999	(18.35)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	148,200	148,200	148,200	148,200	120,999	(18.35)%

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Victim/Witness Fund District Attorney

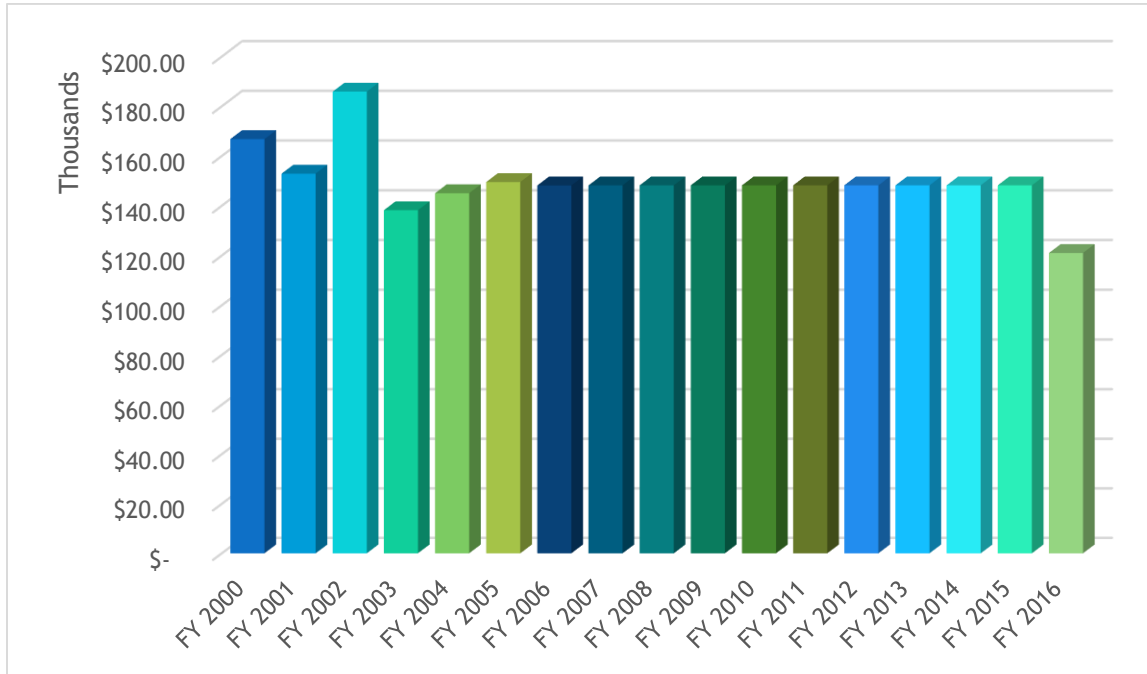


FIGURE 139 - DISTRICT ATTORNEY - EXPENDITURE HISTORY

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Victim/Witness Fund Solicitor - Victim/Witness

Whereas the District Attorney is an outside (State) agency and receives an appropriation, the expenditures of the Solicitor's Office are accounted for in the County's software system. The Solicitor provides victim services and educational programs. Due to the budget reductions, the Solicitor's Office was subject to lose a part time positions; however, the District Attorney agreed to allocate additional funds so that the position could remain in place until alternative funding could be found.

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	81,548	80,308	80,209	71,342	65,520	(8.16)%
Supplies & Materials	284	654	1,762	627	-	(100.00)%
Services & Contracts	8,130	4,139	7,338	5,519	2,231	(59.58)%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	89,962	85,101	89,309	77,488	67,751	(12.57)%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
PT Administrative Secretary	1	1	1	1	1	1	1	0.00%
Sr. Victim Advocate	-	-	-	-	1	1	1	100.00%
Victim Advocate	1	1	1	1	-	-	-	(100.00)%
Total	2	2	2	2	2	2	2	0.00%

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Victim/Witness Fund Solicitor - Victim/Witness

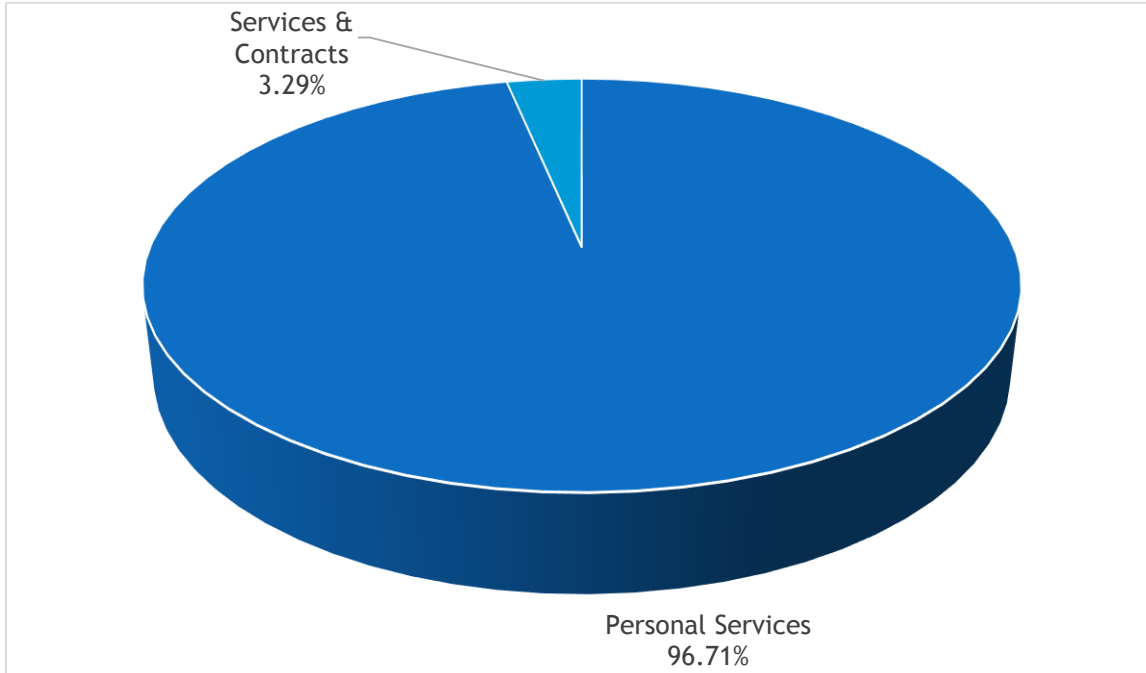


FIGURE 140 - SOLICITOR - VICTIM/WITNESS - EXPENDITURES BY TYPE

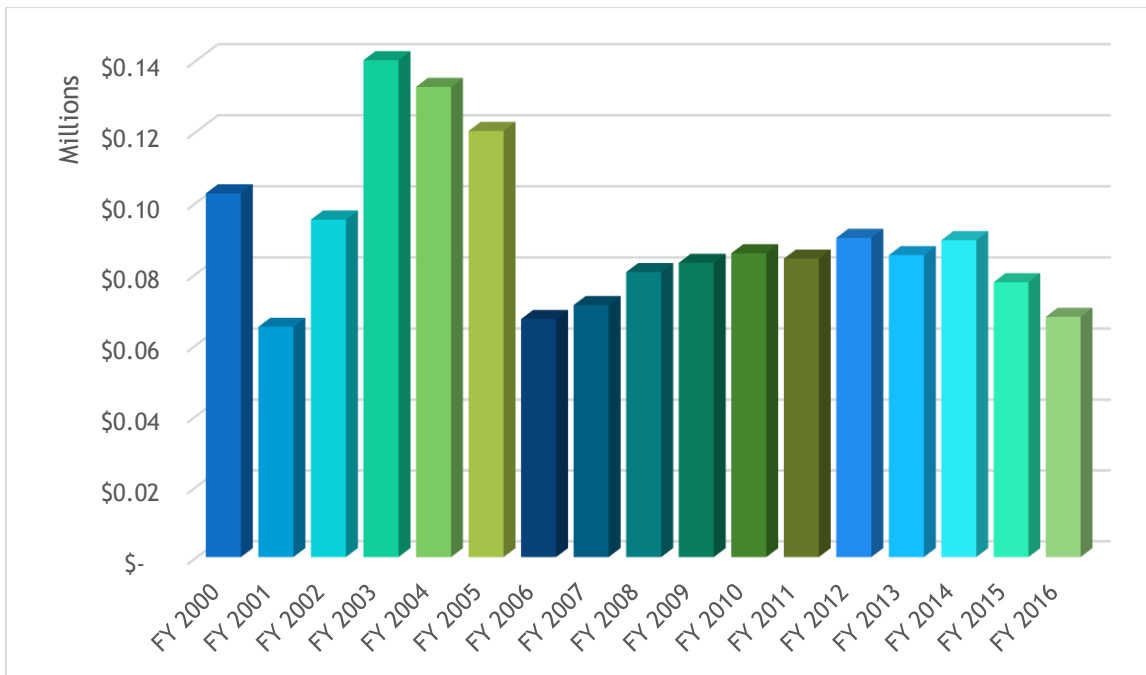


FIGURE 141 - SOLICITOR - VICTIM/WITNESS - EXPENDITURE HISTORY

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Victim/Witness Fund Solicitor - Victim/Witness

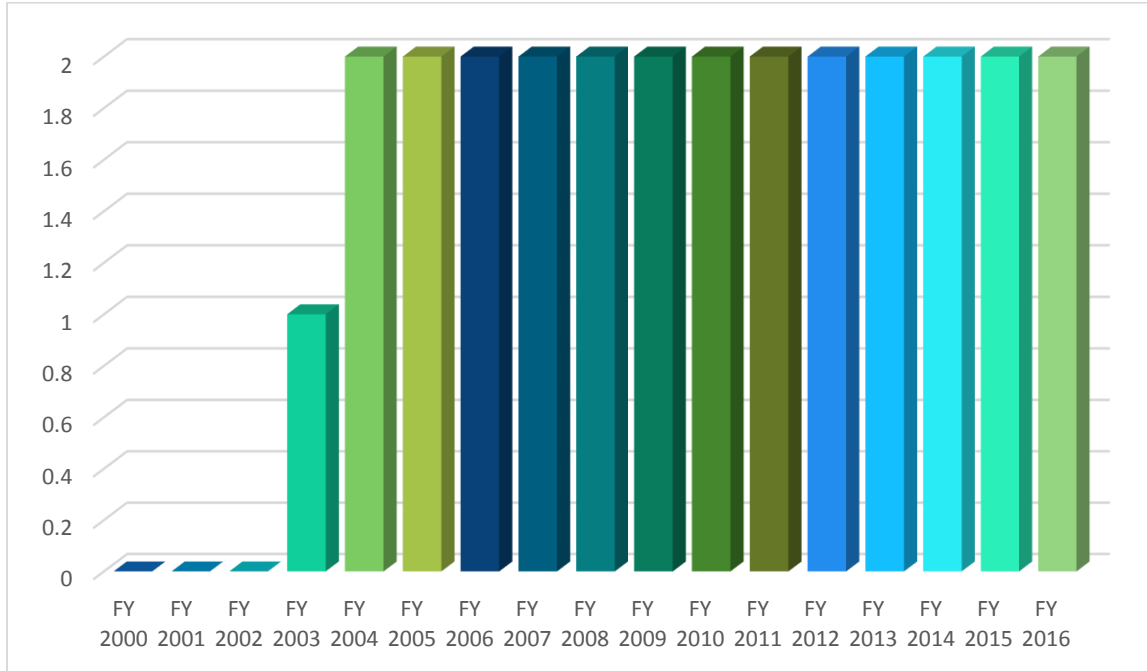


FIGURE 142 - SOLICITOR - VICTIM/WITNESS - PERSONNEL HISTORY

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Special Services Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	3,288,585	3,347,460	3,513,315	3,410,000
Licenses & Permits	121,280	97,565	111,578	100,500
Intergovernmental	-	-	-	-
Charges for Service	27,213	26,360	40,615	37,000
Fines & Forfeitures	-	-	-	-
Investment Income	38	49	34	-
Miscellaneous	495	-	4,267	-
Total Revenues	3,437,610	3,471,434	3,669,809	3,547,500
Expenditures:				
General Government	281,104	525,178	71,992	370,836
Judicial	-	-	-	-
Public Safety	1,999,793	1,841,504	1,965,750	1,978,372
Public Works	114,438	112,267	113,831	111,470
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	577,018	603,543	628,921	629,386
Total Expenditures	2,972,263	3,082,493	2,780,494	3,090,064
Excess of Revenues Over Expenditures	465,347	388,941	889,315	457,436
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	(435,669)	(345,000)	(443,237)	(410,660)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	29,678	43,941	446,078	46,776
Beginning Fund Balance	185,557	215,235	259,177	705,255
Ending Fund Balance	215,235	259,177	705,255	752,031

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Special Services Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	3,654,973	3,590,000	3,590,000	5.28%
Licenses & Permits	114,125	110,000	110,000	9.45%
Intergovernmental	-	-	-	0.00%
Charges for Service	48,108	40,000	40,000	8.11%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	3,817,206	3,740,000	3,740,000	5.43%
Expenditures:				
General Government	68,239	369,940	369,940	(0.24)%
Judicial	-	-	-	0.00%
Public Safety	1,967,459	2,385,309	1,984,306	0.30%
Public Works	109,590	115,114	112,188	0.64%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	623,839	768,999	670,284	6.50%
Total Expenditures	2,769,127	3,639,362	3,136,718	1.51%
Excess of Revenues Over Expenditures	1,048,079	100,638	603,282	32.10%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	(376,745)	(508,656)	(453,460)	10.42%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	671,334	(408,018)	149,822	220.30%
Beginning Fund Balance	752,031	752,031	752,031	6.63%
Ending Fund Balance	1,423,365	344,013	901,853	19.08%

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Special Services Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Taxes:				
Hotel/Motel Tax	-	-	(839)	-
Alcoholic Beverage Tax	484,361	486,800	511,272	485,000
Business & Occupational Tax	390,694	326,594	382,767	350,000
Cable Television Tax	139,430	116,773	114,398	150,000
Insurance Premium Tax	2,058,288	2,198,903	2,285,406	2,200,000
Financial Institution Tax	217,707	222,114	226,922	225,000
Refund on Occupational Tax	(1,896)	(3,725)	(6,611)	-
Total Taxes	3,288,585	3,347,460	3,513,315	3,410,000
Licenses & permits:				
Licenses/Permits - Alcoholic	120,780	97,155	111,578	100,000
Business Permits - Soil Control	500	410	-	500
Total Licenses & Permits	121,280	97,565	111,578	100,500
Charges for Service:				
Dasher - Fire Fees	2,770	-	15,000	10,000
Zoning Fees	24,443	26,360	25,615	27,000
Total Charges for Service	27,213	26,360	40,615	37,000
Investment Income:				
Interest Income	38	49	34	-
Total Investment Income	38	49	34	-
Miscellaneous:				
Insurance Reimbursement	495	-	4,267	-
Total Miscellaneous	495	-	4,267	-
Total Revenues	3,437,610	3,471,434	3,669,809	3,547,500

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Special Services Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Taxes:				
Hotel/Motel Tax	419	-	-	0.00%
Alcoholic Beverage Tax	519,700	500,000	500,000	3.09%
Business & Occupational Tax	413,401	350,000	350,000	0.00%
Cable Television Tax	118,282	115,000	115,000	(23.33)%
Insurance Premium Tax	2,399,798	2,400,000	2,400,000	9.09%
Financial Institution Tax	203,763	225,000	225,000	0.00%
Refund on Occupational Tax	(390)	-	-	0.00%
Total Taxes	3,654,973	3,590,000	3,590,000	5.28%
Licenses & Permits:				
Licenses/Permits - Alcoholic	114,125	110,000	110,000	10.00%
Business Permits - Soil Control	-	-	-	(100.00)%
Total Licenses & Permits	114,125	110,000	110,000	9.45%
Charges for Service:				
Dasher - Fire Fees	15,000	15,000	15,000	50.00%
Zoning Fees	33,108	25,000	25,000	(7.41)%
Total Charges for Service	48,108	40,000	40,000	8.11%
Investment Income:				
Interest Income	-	-	-	0.00%
Total Investment Income	-	-	-	0.00%
Miscellaneous:				
Insurance Reimbursement	-	-	-	0.00%
Total Miscellaneous	-	-	-	0.00%
Total Revenues	3,817,206	3,740,000	3,740,000	5.43%

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Special Services Fund Revenues Charts

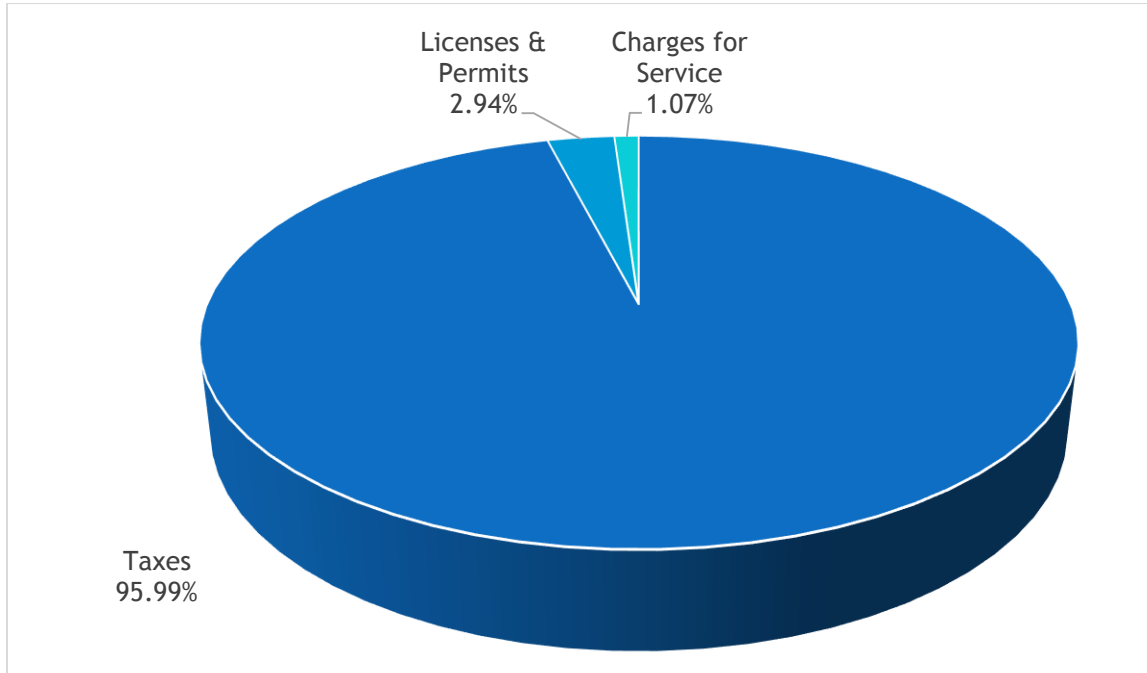


FIGURE 143 - SPECIAL SERVICES FUND REVENUES BY TYPE

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Special Services Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
General Government:				
Personal Services	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Contracts	281,014	525,178	71,992	370,836
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	281,014	525,178	71,992	370,836
Public Safety:				
Personal Services	1,166,020	1,172,137	1,278,664	1,290,253
Supplies & Materials	157,953	105,564	85,628	111,290
Services & Contracts	675,820	563,803	552,164	576,829
Capital Outlay	-	-	49,294	-
Debt Service	-	-	-	-
Total Public Safety	1,999,793	1,841,504	1,965,750	1,978,372
Public Works:				
Personal Services	52,300	51,385	56,079	48,711
Supplies & Materials	480	541	313	175
Services & Contracts	61,659	60,341	57,439	62,584
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Public Works	114,438	112,267	113,831	111,470
Housing & Development:				
Personal Services	312,761	317,009	336,103	332,431
Supplies & Materials	783	4,986	7,316	3,335
Services & Contracts	255,942	281,548	285,502	293,620
Capital Outlay	7,532	-	-	-
Debt Service	-	-	-	-
Total Housing & Development	577,018	603,543	628,921	629,386
Transfers Out	435,669	345,000	443,237	410,660

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Special Services Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
General Government:				
Personal Services	-	-	-	0.00%
Supplies & Materials	-	-	-	0.00%
Services & Contracts	70,613	369,940	369,940	(0.24)%
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total General Government	70,613	369,940	369,940	(0.24)%
Public Safety:				
Personal Services	1,293,984	1,655,137	1,334,362	3.42%
Supplies & Materials	109,250	126,720	111,590	0.27%
Services & Contracts	588,957	603,452	538,354	(6.67)%
Capital Outlay	(24,732)	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Safety	1,967,459	2,385,309	1,984,306	0.30%
Public Works:				
Personal Services	52,982	51,870	51,158	5.02%
Supplies & Materials	47	275	200	14.29%
Services & Contracts	56,561	62,969	60,830	(2.80)%
Capital Outlay	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	109,590	115,114	112,188	0.64%
Housing & Development:				
Personal Services	331,570	408,597	344,060	3.50%
Supplies & Materials	2,510	5,130	3,150	(5.55)%
Services & Contracts	289,759	346,772	314,568	7.13%
Capital Outlay	-	8,500	8,500	100.00%
Debt Service	-	-	-	0.00%
Total Housing & Development	623,839	768,999	670,284	6.50%
Transfers Out	376,745	508,656	453,460	10.42%

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Special Services Fund Expenditures by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Total Special Services:				
Personal Services	1,531,081	1,540,531	1,670,845	1,671,395
Supplies & Materials	159,216	111,091	93,257	114,800
Services & Contracts	1,274,435	1,430,869	967,097	1,303,869
Capital Outlay	7,532	-	49,294	-
Debt Service	-	-	-	-
Transfers Out	435,669	3,427,492	3,223,731	3,500,724
Total Special Services	3,407,932	3,427,492	3,223,731	3,500,724

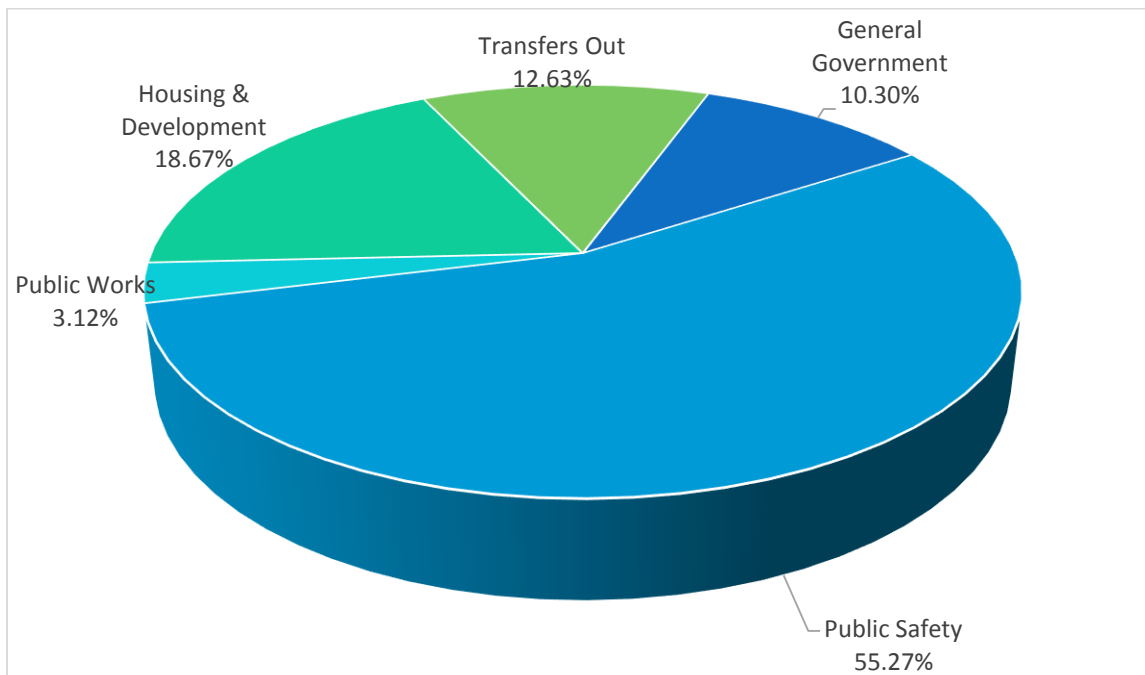


FIGURE 144 - SPECIAL SERVICES FUND EXPENDITURES BY FUNCTION

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Special Services Fund Expenditures by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Total Special Services:				
Personal Services	1,678,536	2,115,604	1,729,586	3.48%
Supplies & Materials	111,807	132,125	114,940	0.12%
Services & Contracts	1,005,889	1,383,133	1,283,692	(1.55)%
Capital Outlay	(24,732)	8,500	8,500	100.00%
Debt Service	-	-	-	-
Transfers Out	376,745	508,656	453,460	10.42%
Total Special Services	3,148,246	4,148,018	3,590,178	2.56%

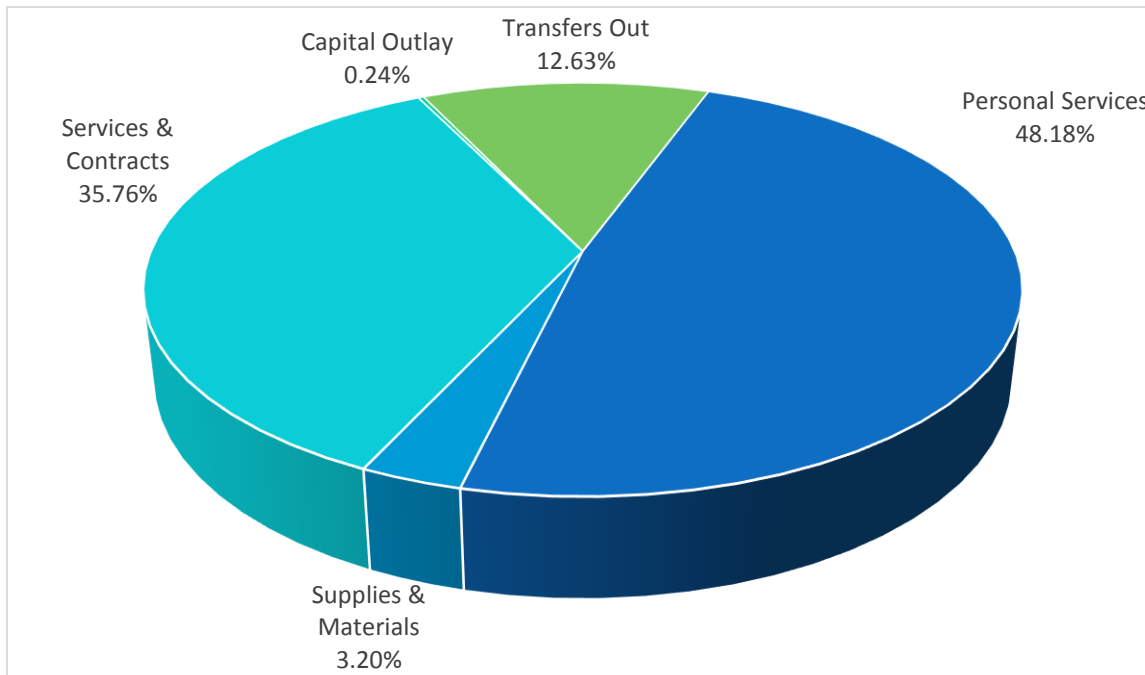


FIGURE 145 - SPECIAL SERVICES FUND EXPENDITURES BY TYPE

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Special Services Fund

Fire

This division accounts for the expenditures related to the provision of fire protection in the unincorporated areas of Lowndes County. Lowndes Fire/Rescue is a mix of paid staff and volunteers. There are eighteen fire stations located throughout the unincorporated area.

Significant Accomplishments/Events:

- ☞ Conducted fire prevention programs reaching over 3,000 elementary school students
- ☞ Lowered the County's ISO rating from a 5 to a 4, lowering insurance rates for homeowners and businesses

Objectives:

- ☞ To continuously improve fire and life safety services through operational changes, apparatus and equipment advances and additional personnel
- ☞ To provide a fire prevention program designed to minimize loss of life and property damage through effective code enforcement and public education
- ☞ To provide quality training and training opportunities for our members in order to equip them for exceptional service to the County
- ☞ To strive to keep our members safe through training, assessment of physical well-being and safe work practices

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	1,166,020	1,172,137	1,278,664	1,290,253	1,334,362	3.42%
Supplies & Materials	157,953	105,564	85,628	111,290	111,590	0.27%
Services & Contracts	675,820	563,803	431,164	453,885	418,147	(7.78)%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	1,999,793	1,841,504	1,835,765	1,855,428	1,864,099	0.47%

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Special Services Fund

Fire

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Code Enforcement Officer	-	-	-	-	4	4	4	100.00%
Fire Chief	1	1	1	1	1	1	1	0.00%
Fire Marshall	1	1	1	1	1	1	1	0.00%
Fire Prevention Inspector	-	-	-	-	1	1	1	100.00%
Fire Enforcement Officer	1	1	1	1	-	-	-	(100.00)%
Firefighter - First Responder	9	9	9	9	9	12	9	0.00%
Lieutenant	-	-	-	-	-	3	-	0.00%
Sergeant	3	3	3	3	3	3	3	0.00%
Training Officer	1	1	1	1	1	1	1	0.00%
Zoning Enforcement Officer	3	4	4	4	-	-	-	(100.00)%
Total	19	20	20	20	20	26	20	0.00%

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Special Services Fund Fire

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Maintain the current ISO rating Measure: ISO rating	5	4	4	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide effective recruiting efforts to increase the overall number of volunteers by 5% Measure: # of volunteers	n/a	n/a	200	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

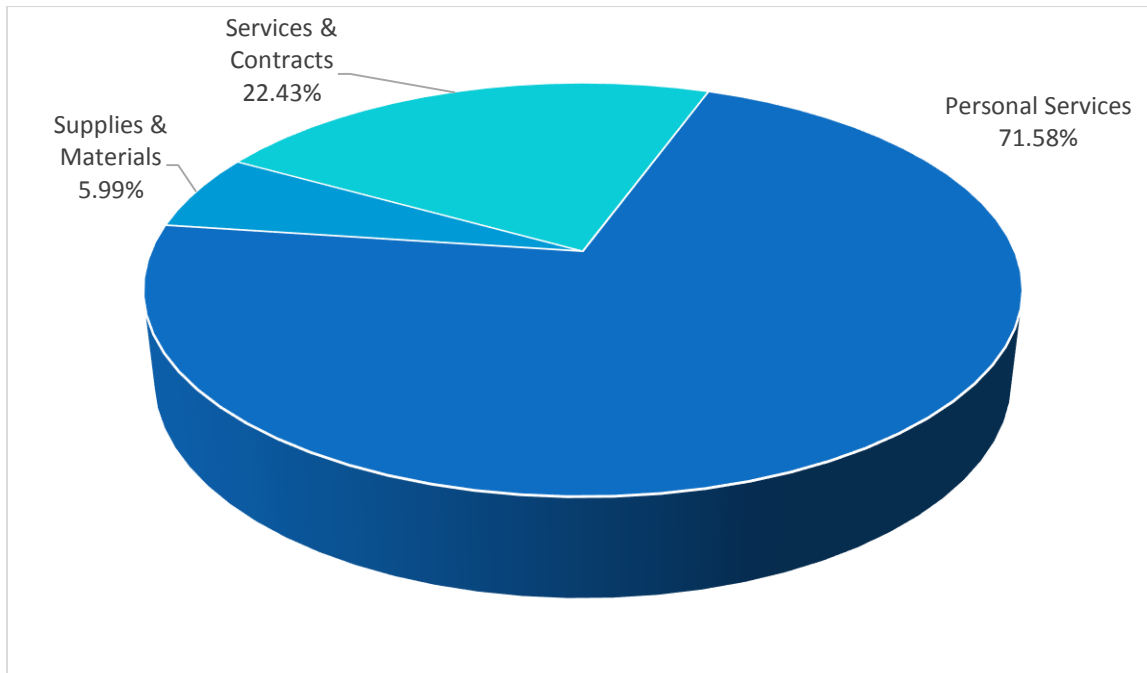


FIGURE 146 - FIRE - EXPENDITURES BY TYPE

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Special Services Fund Fire

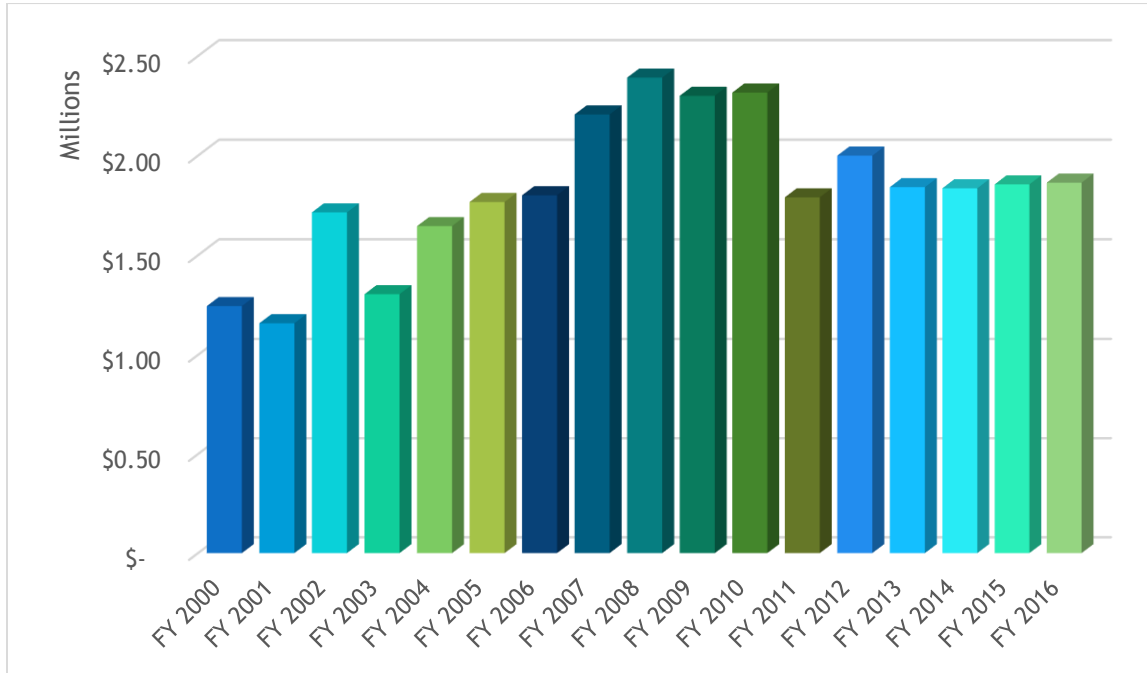


FIGURE 147 - FIRE - EXPENDITURE HISTORY

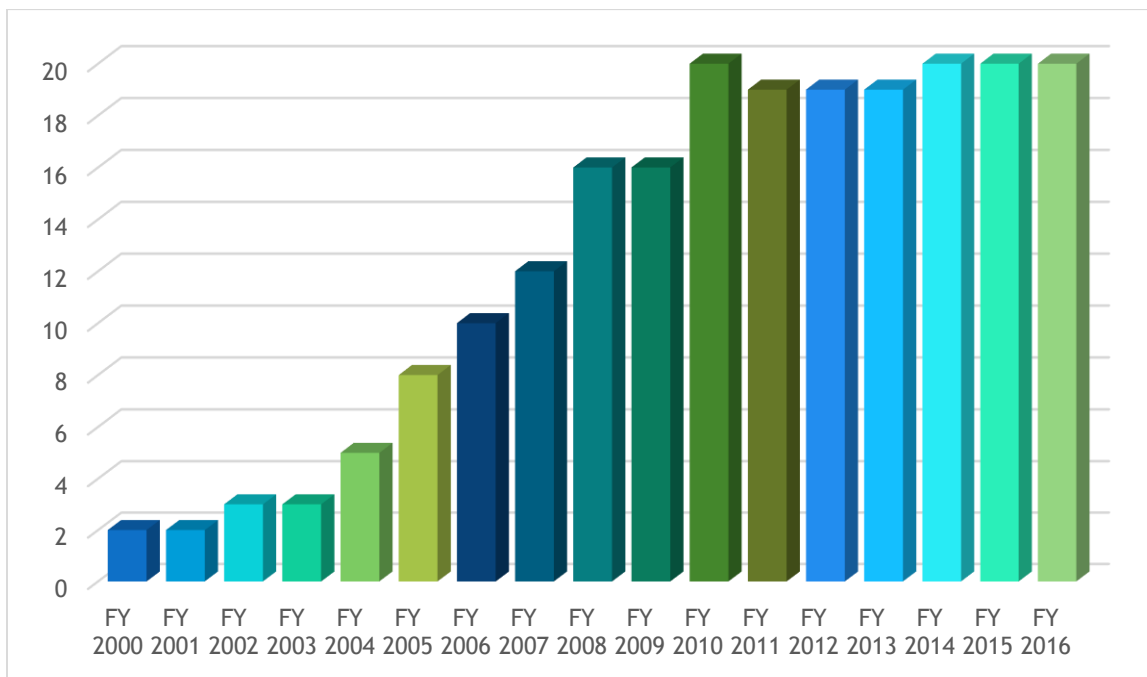


FIGURE 148 - FIRE - PERSONNEL HISTORY

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Special Services Fund

Mosquito Control

This division is responsible for education of citizens and distribution of larvacide and adulticide to control the mosquito population.

Significant Accomplishments/Events:

- ☞ Contracted directly with Valdosta State University for mosquito testing and trapping, eliminating the need for in-house trapping

Objectives:

- ☞ To educate citizens on the dangers of mosquito borne illnesses and how to prevent them through control of the mosquito population

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	52,300	51,385	56,079	48,711	51,158	5.02%
Supplies & Materials	480	541	313	175	200	14.29%
Services & Contracts	61,659	60,341	57,439	62,584	60,830	(2.80)%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	114,438	112,267	113,831	111,470	112,188	0.64%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Mosquito Control Technician	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	0.00%

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Special Services Fund

Mosquito Control

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Expand the education program through utilization of the County's website</p> <p>Measure: Utilize the website</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Perform a minimum of 8 hours of training per employee per month</p> <p>Measure: # of hours of training</p>	8	8	8	<p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Complete all requests for work within 5 days</p> <p>Measure: # of days to complete work orders</p>	5	5	5	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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Special Services Fund Mosquito Control

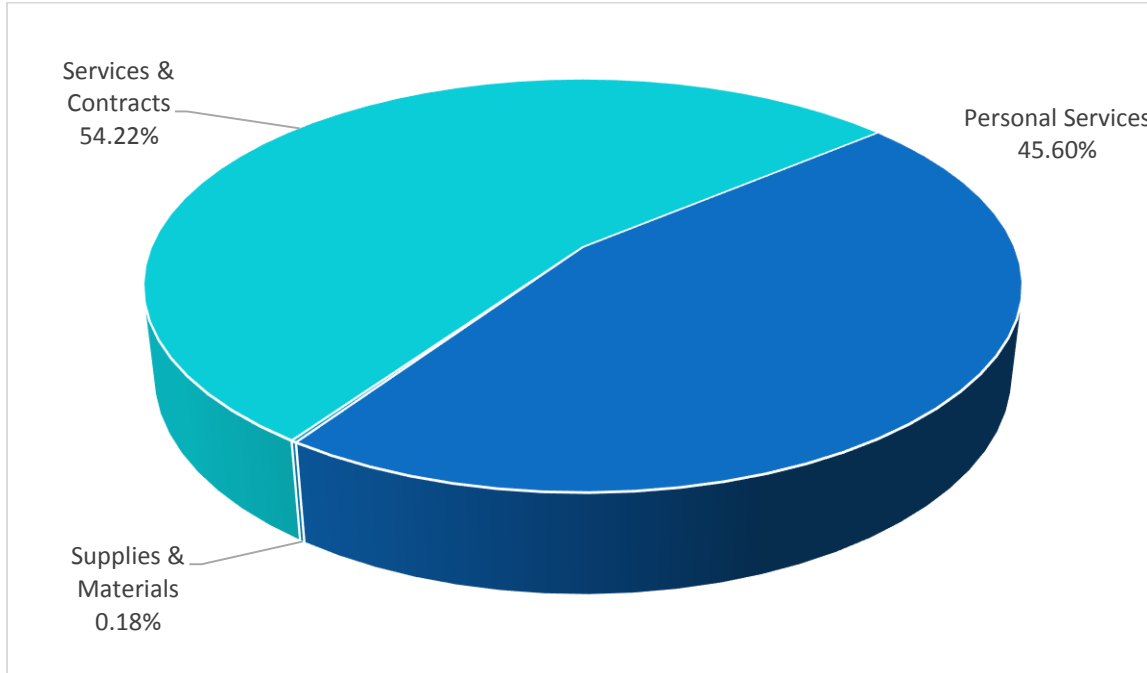


FIGURE 149 - MOSQUITO CONTROL - EXPENDITURES BY TYPE

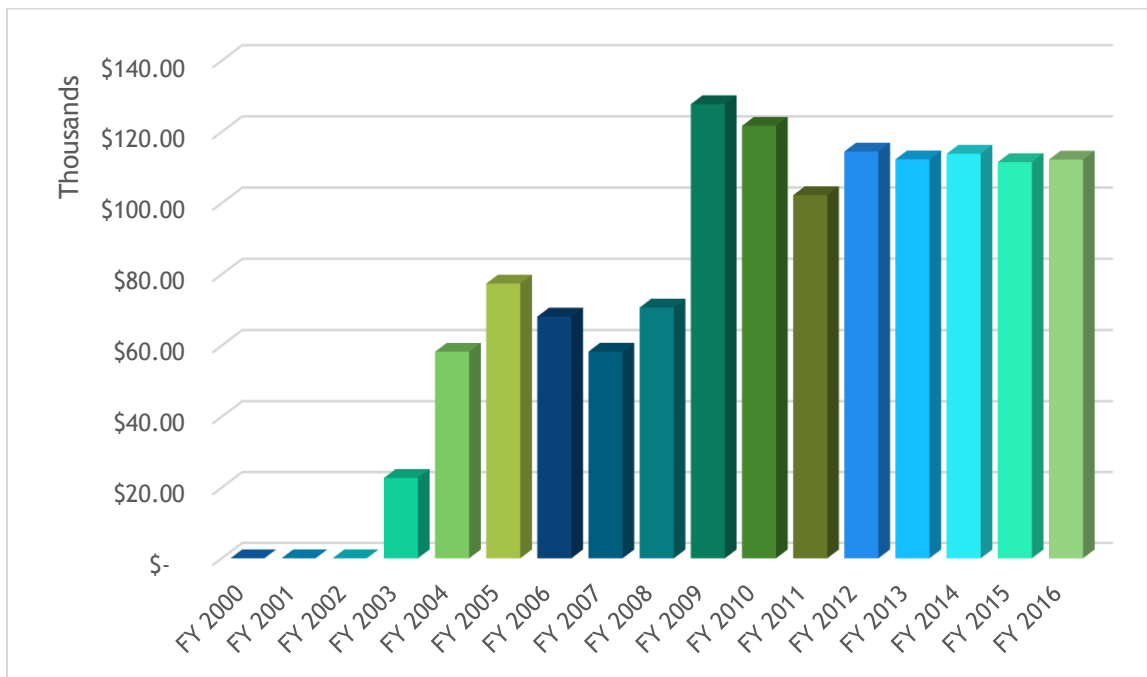


FIGURE 150 - MOSQUITO CONTROL - EXPENDITURE HISTORY

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Special Services Fund Mosquito Control

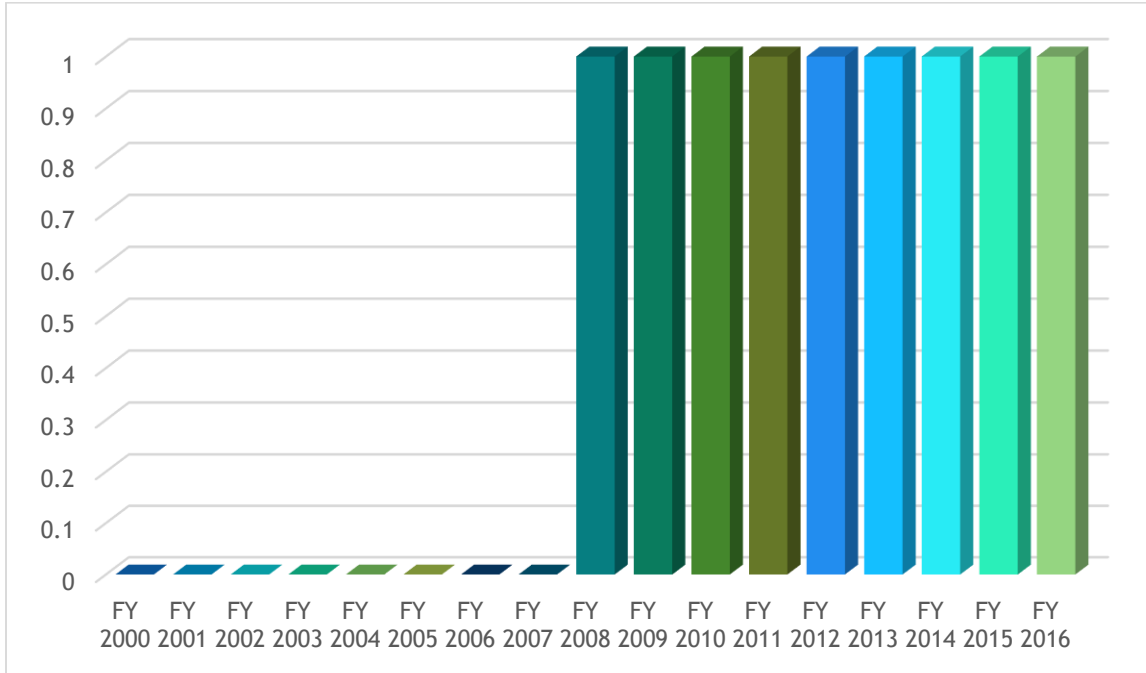


FIGURE 151 - MOSQUITO CONTROL - PERSONNEL HISTORY

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Special Services Fund

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 of the Southern Georgia Regional Commission.

Significant Accomplishments/Events:

- ☞ Amended the ULDC sections related to Special Events
- ☞ Participated in community events including the Valdosta State University Geosciences Program Fall Planning Class, the Leadership Lowndes Youth League Local Government/Economic Day and Leadership Lowndes Local Government Day

Objectives:

- ☞ To provide support to internal and external customers regarding issues related to land use, public transit and special tax lighting
- ☞ To provide cooperative assistance related to the Unified Land Development Code (ULDC)
- ☞ To ensure compliance with all laws and regulations regarding planning
- ☞ To administer and maintain a budget that is accountable, transparent and defensible

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	131,499	133,326	141,400	142,269	147,227	3.48%
Supplies & Materials	90	2,509	5,073	1,000	2,550	155.00%
Services & Contracts	3,438	4,809	5,148	5,967	23,436	292.76%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	135,027	140,644	151,621	149,236	173,213	16.07%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
County Planner	1	1	1	1	1	1	1	0.00%
Planner	1	1	1	1	1	2	1	0.00%
Total	2	2	2	2	2	3	2	0.00%

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Special Services Fund County Planner

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
<p>Goal: Complete the Moody AFB related text amendments by July 2015</p> <p>Measure: Completion of text amendments</p>	n/a	n/a	Yes	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>
<p>Goal: Provide initial comments to proposed revisions to subdivision plats within 24 hours</p> <p>Measure: Time required to comment on subdivision plats</p>	48 hours	48 hours	48 hours	<p>CGI: To ensure citizen safety and quality of life</p> <p>CGII: To educate citizens regarding their county government</p> <p>CGIII: To ensure the financial strength of the County</p> <p>CGIV: To provide services to all citizens in an efficient, effective and responsive manner</p>

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Special Services Fund County Planner

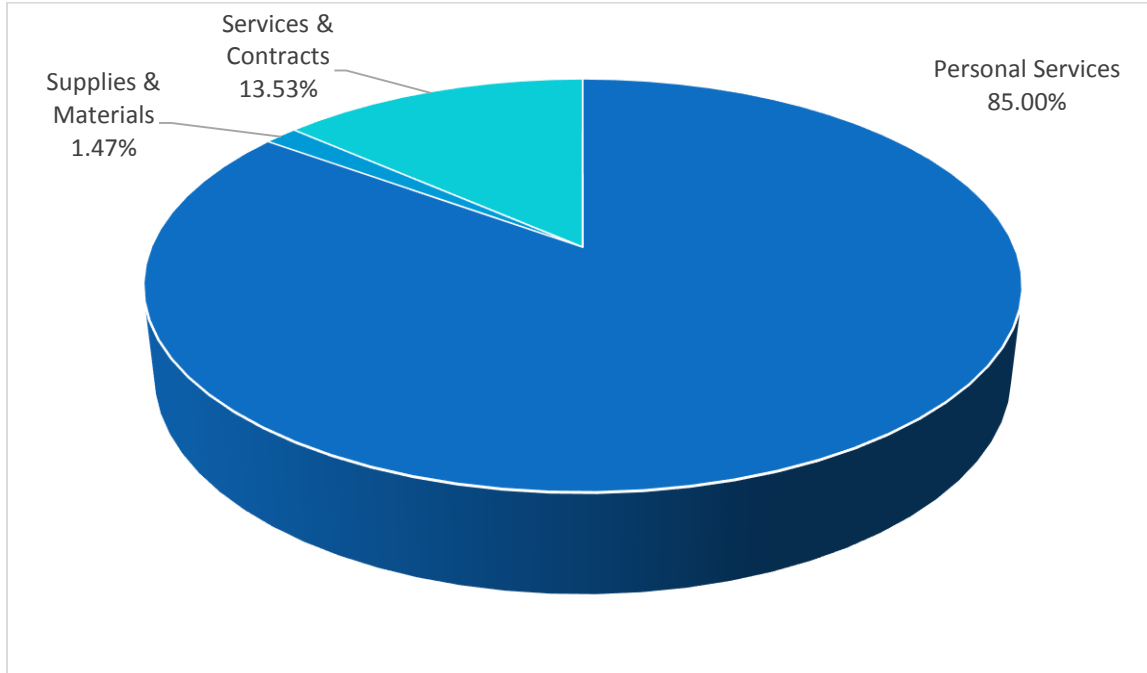


FIGURE 152 - COUNTY PLANNER - EXPENDITURES BY TYPE

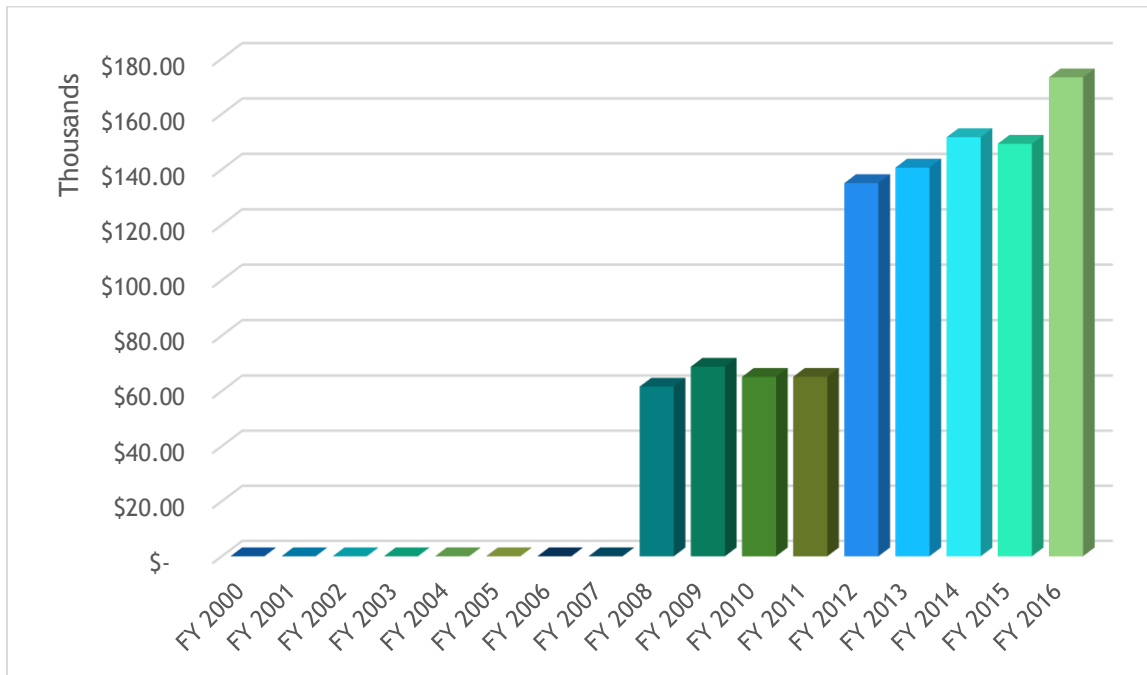


FIGURE 153 - COUNTY PLANNER - EXPENDITURE HISTORY

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Special Services Fund County Planner

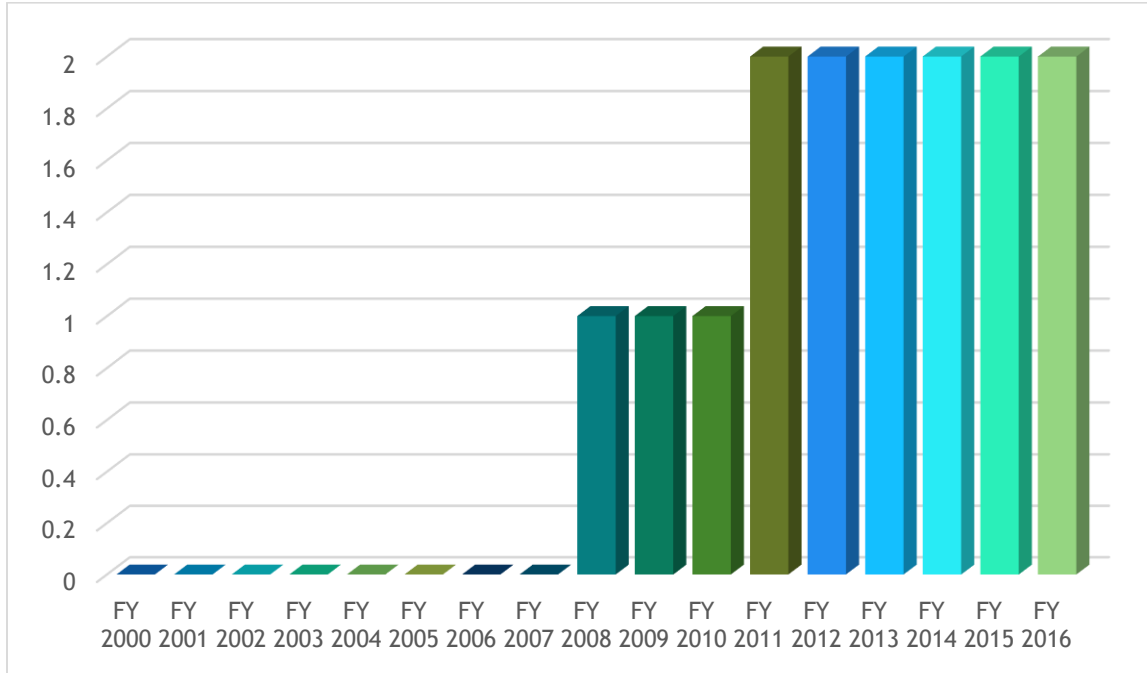


FIGURE 154 COUNTY PLANNER - PERSONNEL HISTORY

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Special Services Fund

Zoning

This division was previously a joint department with the City of Valdosta and the City of Hahira. During fiscal year 2006, the County terminated the agreement and each government created its own Zoning department.

Significant Accomplishments/Events:

- ☞ Amended the ULDC sections related to Special Events

Objectives:

- ☞ To review all applications for development and ensure compliance with the ULDC
- ☞ To be aware of and make necessary changes to the ULDC to keep it fresh and up to date

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	181,262	183,683	194,703	190,162	196,839	3.54%
Supplies & Materials	693	2,477	2,243	2,335	600	(74.30)%
Services & Contracts	14,619	17,327	13,281	12,888	14,145	9.75%
Capital Outlay	-	-	40,309	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Total	196,574	203,487	210,227	205,385	211,584	3.02%

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Administrative Assistant	1	1	1	1	-	-	-	(100.00)%
Administrative Technician	1	1	1	1	1	1	1	0.00%
Zoning Administrator	1	1	1	1	1	1	1	0.00%
Zoning Analyst	-	-	-	-	1	1	1	100.00%
Total	3	3	3	3	3	3	3	0.00%

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Special Services Fund Zoning

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Develop a database to record all submitted applications and development plans and to track staff's activity Measure: Implementation of system	n/a	n/a	Yes	CGI: To ensure citizen safety and quality of life CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Review all development applications within 48 hours Measure: Time required to review development applications	48 hours	48 hours	48 hours	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

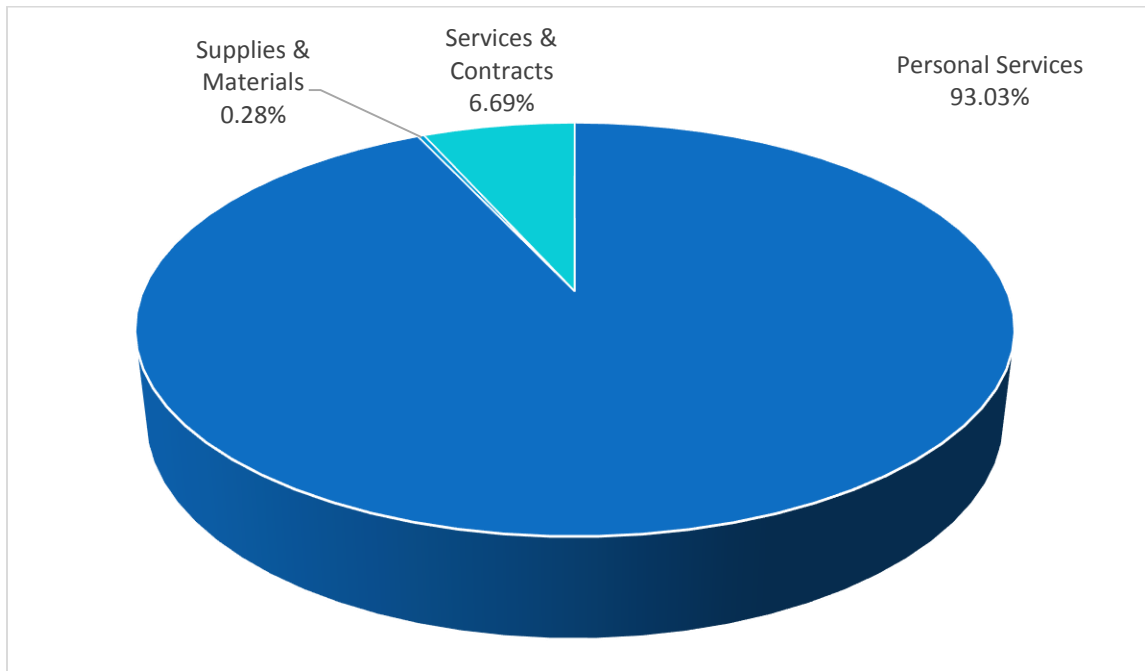


FIGURE 155 - ZONING - EXPENDITURES BY TYPE

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Special Services Fund Zoning

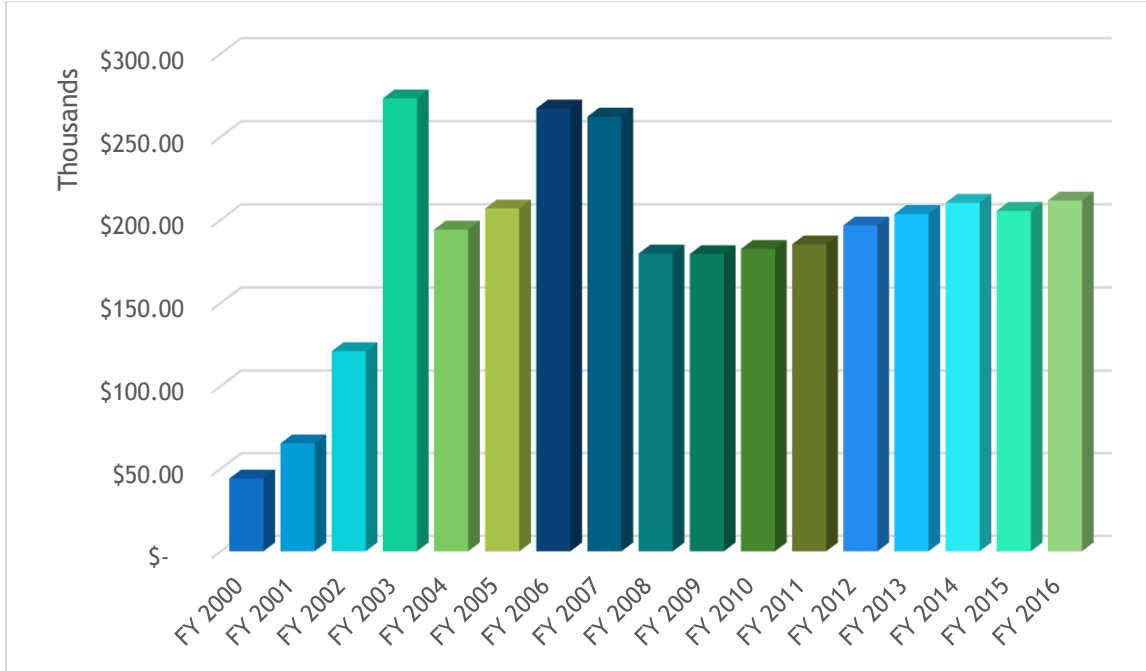


FIGURE 156 - ZONING - EXPENDITURE HISTORY

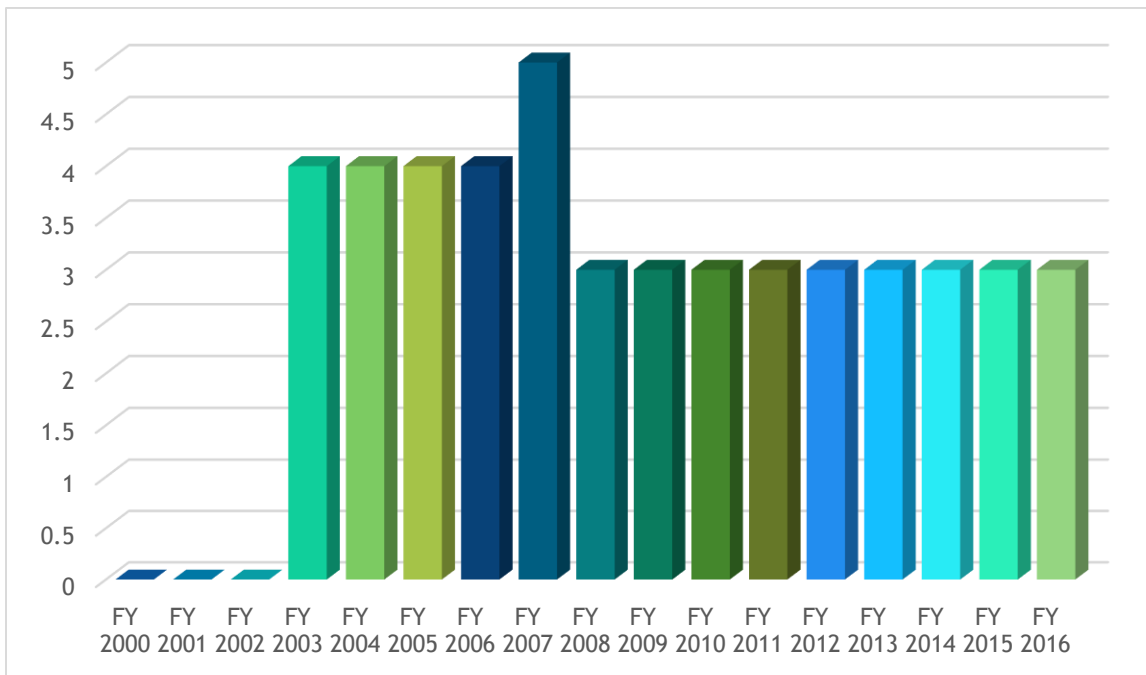


FIGURE 157 ZONING - PERSONNEL HISTORY

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Special Services Fund Non-Departmental

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Facilities Maintenance	-	-	129,985	122,944	120,207	(2.23)%
Contingency	215,000	457,562	2,764	300,000	300,000	0.00%
SGRC Dues	66,014	67,616	69,228	70,838	69,940	(1.26)%
Planning Commission/MPO	7,532	16,753	17,290	17,560	24,560	39.86%
VALOR/GIS	237,885	242,659	249,783	257,205	260,927	1.45%
Operating Transfers	435,669	345,000	443,237	410,660	453,460	10.42%

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CDBG CHIP Grant Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	52,410	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	52,410	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	52,410	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	52,410	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG CHIP Grant Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	-	-	-	0.00%

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SPLOST IV Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	4	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	4	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,899	7,186	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	3,899	7,186	-	-
Excess of Revenues Over Expenditures	(3,895)	(7,186)	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(3,895)	(7,186)	-	-
Beginning Fund Balance	11,081	7,186	-	-
Ending Fund Balance	7,186	-	-	-

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SPLOST IV Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	-	-	-	0.00%

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SPLOST V Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	142,885	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	1,867	3,281	3,522	2,500
Miscellaneous	-	-	-	-
Total Revenues	144,752	3,281	3,522	2,500
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	1,795,726	910,994	756,058	1,800,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	1,795,726	910,994	756,058	1,800,000
Excess of Revenues Over Expenditures	(1,650,974)	(907,713)	(752,536)	(1,797,500)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	(137,810)	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(1,788,784)	(907,713)	(752,536)	(1,797,500)
Beginning Fund Balance	5,447,196	3,658,412	2,750,698	1,998,164
Ending Fund Balance	3,658,412	2,750,698	1,998,164	200,664

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SPLOST V Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	1,594	2,500	2,500	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	1,594	2,500	2,500	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,930,552	1,800,000	1,000,000	(44.44)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,930,552	1,800,000	1,000,000	(44.44)%
Excess of Revenues Over Expenditures	(1,928,958)	(1,797,500)	(997,500)	(44.51)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(1,928,958)	(1,797,500)	(997,500)	(44.51)%
Beginning Fund Balance	1,998,164	200,664	200,664	(89.96)%
Ending Fund Balance	69,206	-	-	(100.00)%

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Capital Project Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	298,868	40,582	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	333	675	-	-
Miscellaneous	-	-	-	-
Total Revenues	299,201	41,257	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	711,621	269,370	196,277	800,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	711,621	269,370	196,277	800,000
Excess of Revenues Over Expenditures	(412,420)	(228,113)	(196,277)	(800,000)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(412,420)	(228,113)	(196,277)	(800,000)
Beginning Fund Balance	1,231,905	819,485	591,371	395,093
Ending Fund Balance	819,485	591,371	395,093	-

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Capital Project Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	156,316	-	-	(100.00)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	156,316	-	-	(100.00)%
Excess of Revenues Over Expenditures	(156,316)	-	-	(100.00)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	(100.00)%
Beginning Fund Balance	395,093	-	-	0.00%
Ending Fund Balance	(238,777)	-	-	0.00%

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SPLOST VI Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	22,030,417	21,359,925	10,451,573	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	3,558	12,406	13,089	10,000
Miscellaneous	-	-	-	-
Total Revenues	22,033,975	21,372,332	10,464,662	10,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	18,056,233	17,680,783	13,653,055	13,350,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	18,056,233	17,680,783	13,653,055	13,350,000
Excess of Revenues Over Expenditures	3,977,742	3,691,549	(3,188,393)	(13,340,000)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	3,977,742	3,691,549	(3,188,393)	(13,340,000)
Beginning Fund Balance	(1,928,927)	2,048,815	5,740,363	2,551,971
Ending Fund Balance	2,048,815	5,740,363	2,551,971	-

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SPLOST VI Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	2,310	10,000	10,000	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	2,310	10,000	10,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,619	13,350,000	2,500,000	(81.27)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,619	13,350,000	2,500,000	(81.27)%
Excess of Revenues Over Expenditures	691	(13,340,000)	(2,490,000)	(81.33)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	691	(13,340,000)	(2,490,000)	(81.33)%
Beginning Fund Balance	2,551,971	-	-	(100.00)%
Ending Fund Balance	2,552,662	-	-	(100.00)%

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SPLOST VII Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	10,232,346	21,000,000
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	288	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	10,232,634	21,000,000
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	7,492,976	21,000,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	-	7,792,976	21,000,000
Excess of Revenues Over Expenditures	-	-	2,739,658	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	(81,390)	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	2,658,268	-
Beginning Fund Balance	-	-	-	2,658,268
Ending Fund Balance	-	-	2,658,268	2,658,268

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SPLOST VII Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	20,075,821	21,000,000	21,000,000	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	2,345	-	-	0.00%
Miscellaneous	910	-	-	0.00%
Total Revenues	20,079,076	21,000,000	21,000,000	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	14,576,494	21,000,000	21,000,000	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	14,576,494	21,000,000	21,000,000	0.00%
Excess of Revenues Over Expenditures	5,502,582	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	(426,729)	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	5,075,853	-	-	0.00%
Beginning Fund Balance	2,658,268	2,658,268	2,658,268	0.00%
Ending Fund Balance	7,734,121	2,658,268	2,658,268	0.00%

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Public Roads - LMIG Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	746,985	932,053	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	746,985	932,053	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	76,738	1,086,537	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	76,738	1,086,537	-
Excess of Revenues Over Expenditures	-	670,247	(154,484)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	670,247	(154,484)	-
Beginning Fund Balance	-	-	670,247	515,763
Ending Fund Balance	-	670,247	515,763	515,763

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Public Roads - LMIG Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	803,489	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	803,489	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,215,253	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	1,215,253	-	-	0.00%
Excess of Revenues Over Expenditures	(411,764)	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(411,764)	-	-	0.00%
Beginning Fund Balance	515,763	515,763	515,763	0.00%
Ending Fund Balance	103,999	515,763	515,763	0.00%

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CDBG The Haven Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	495,000	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	495,000	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	495,000	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	495,000	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG The Haven Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	-	-	-	0.00%

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CDBG Second Harvest Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

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CDBG Second Harvest Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	96,453	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	96,453	-	-	0.00%
Expenditures:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	246,975	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenditures	246,975	-	-	0.00%
Excess of Revenues Over Expenditures	(150,522)	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(150,522)	-	-	0.00%
Beginning Fund Balance	-	-	-	0.00%
Ending Fund Balance	(150,522)	-	-	0.00%

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Water & Sewer Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,623,807	4,433,311	4,740,100	4,620,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	658,301	505,406	633,160	415,000
Total Revenues	5,282,108	4,938,716	5,373,261	5,035,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,953,613	4,302,866	4,233,104	3,857,707
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,953,613	4,302,866	4,233,104	3,857,707
Excess of Revenues Over Expenses	1,328,495	635,850	1,140,157	1,177,293
Other Sources:				
Transfers In	-	-	81,390	-
Transfers Out	(263,206)	(265,000)	(350,000)	(377,000)
Non-Operating:				
Revenues	102,740	9,793	170	10,100
Expenses	(442,648)	(479,106)	(241,433)	(217,213)
Excess of Revenues and Other Sources Over Expenses and Other Uses	725,381	(98,463)	630,284	593,180
Beginning Fund Equity	31,588,686	32,136,069	32,037,608	32,667,890
Ending Fund Equity	32,314,067	32,037,608	32,667,890	33,261,070

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Water & Sewer Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	4,923,636	4,720,000	4,720,000	2.16%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	874,212	510,000	510,000	22.89%
Total Revenues	5,797,848	5,230,000	5,230,000	3.87%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	5,700,766	5,345,808	4,126,767	6.97%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	5,700,766	5,345,808	4,126,767	6.97%
Excess of Revenues Over Expenditures	97,082	(115,808)	1,102,233	(6.38)%
Other Sources:				
Transfers In	529,644	-	-	0.00%
Transfers Out	(377,000)	(377,000)	(450,000)	19.36%
Non-Operating:				
Revenues	12	10,000	10,000	(0.99)%
Expenses	(214,299)	(217,213)	(162,900)	(25.00)%
Excess of Revenues and Other Sources Over Expenses and Other Uses	35,439	(700,021)	499,333	(15.82)%
Beginning Fund Equity	33,261,070	33,261,070	33,261,070	1.82%
Ending Fund Equity	33,296,509	32,561,049	33,760,403	1.50%

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Water & Sewer Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Charges for Service:				
Water Usage	2,399,362	2,260,992	2,297,248	2,400,000
Sewer Usage	2,205,256	2,151,329	2,317,716	2,200,000
Service Fees	18,849	20,990	125,136	20,000
Other	341	-	-	-
Total Charges for Service	4,623,807	4,433,311	4,740,100	4,620,000
Miscellaneous:				
Insurance Reimbursement	11,812	141,166	43,013	-
Hay Contract	20,402	7,255	230	10,000
Penalties	114,216	119,494	103,632	120,000
Connection Fees	413,522	160,613	406,572	200,000
Premiums on Bonds Sold	16,921	7,313	19,408	10,000
Misc. - Other	81,429	69,564	60,305	75,000
Total Miscellaneous	658,301	505,406	633,160	415,000
Transfers In	-	-	81,390	-
Non-Operating:				
Interest Income	68	154	76	100
Utility Tax District Interest	102,672	9,639	94	10,000
Total Non-Operating	102,740	9,793	170	10,100
Total Revenues	5,384,848	4,948,509	5,454,820	5,045,100

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Water & Sewer Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Charges for Service:				
Water Usage	2,664,394	2,400,000	2,400,000	0.00%
Sewer Usage	2,209,683	2,300,000	2,300,000	4.55%
Service Fees	49,558	20,000	20,000	0.00%
Other	-	-	-	0.00%
Total Charges for Service	4,923,636	4,720,000	4,720,000	2.16%
Miscellaneous:				
Insurance Reimbursement	-	-	-	0.00%
Hay Contract	-	-	-	(100.00)%
Penalties	90,332	100,000	100,000	(16.67)%
Connection Fees	766,340	350,000	350,000	75.00%
Premiums on Bonds Sold	-	10,000	10,000	0.00%
Misc. - Other	17,539	50,000	50,000	(33.33)%
Total Miscellaneous	874,212	510,000	510,000	22.89%
Transfers In	529,644	-	-	0.00%
Non-Operating:				
Interest Income	12	-	-	(100.00)%
Utility Tax District Interest	-	10,000	10,000	0.00%
Total Non-Operating	12	10,000	10,000	(0.99)%
Total Revenues	6,327,503	5,240,000	5,240,000	3.86%

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Water & Sewer Fund Revenues Charts

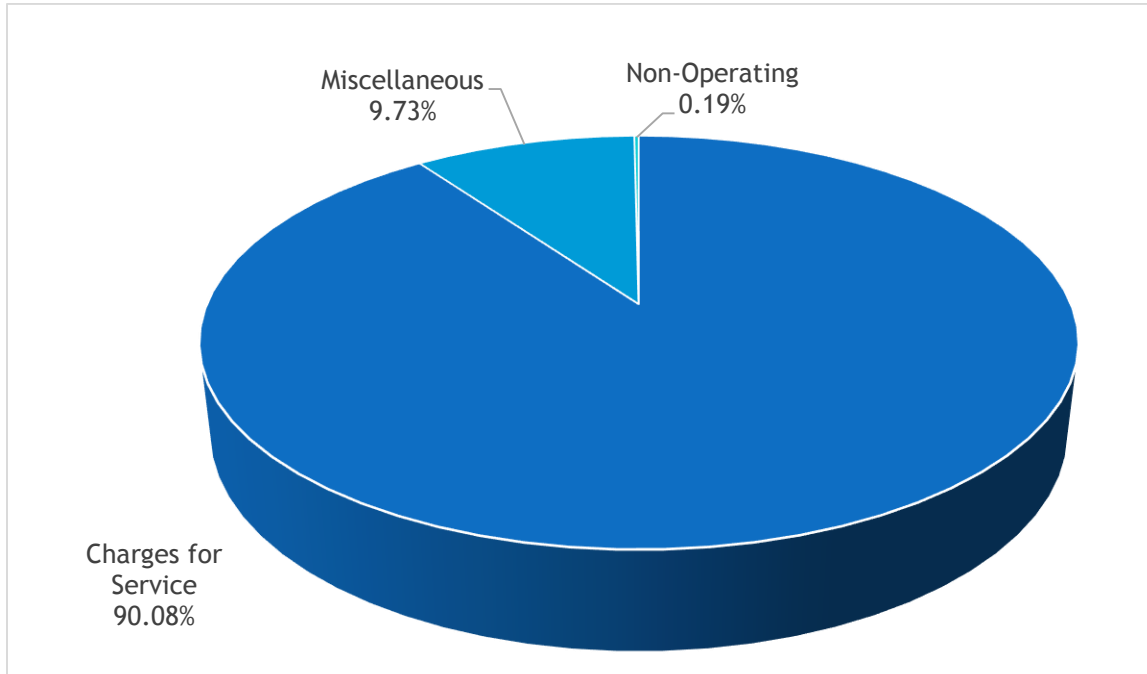


FIGURE 158 - WATER & SEWER FUND REVENUES BY TYPE

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Water & Sewer Fund Expenses by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Works:				
Personal Services	874,941	903,694	943,265	972,855
Supplies & Materials	481,624	403,215	539,275	462,750
Services & Contracts	2,583,003	2,803,293	2,724,149	2,421,502
Capital Outlay	20	27,709	25,513	-
Debt Service	14,026	164,955	902	600
Total Public Works	3,953,613	4,302,866	4,233,104	3,857,707
Transfers Out	263,206	265,000	350,000	377,000
Non-Operating	442,648	479,106	241,433	217,213
Total Water & Sewer:				
Personal Services	874,971	903,694	943,265	972,855
Supplies & Materials	421,624	403,215	539,275	462,750
Services & Contracts	2,583,003	2,803,293	2,724,149	2,421,502
Capital Outlay	20	27,709	25,513	-
Debt Service	14,026	164,955	902	600
Transfers In	263,206	265,000	350,000	377,000
Non-Operating	442,648	479,106	241,433	217,213
Total Water & Sewer	4,659,467	5,046,972	4,824,538	4,451,920

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Water & Sewer Fund Expenses by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Public Works:				
Personal Services	967,130	1,255,044	991,642	1.93%
Supplies & Materials	776,656	757,015	508,275	9.84%
Services & Contracts	2,894,360	3,134,149	2,626,250	8.46%
Capital Outlay	1,021,019	199,000	-	0.00%
Debt Service	41,601	600	600	0.00%
Total Public Works	5,700,766	5,345,808	4,126,767	6.97%
Transfers Out	377,000	377,000	450,000	19.36%
Non-Operating	214,299	217,213	162,900	(25.00)%
Total Water & Sewer:				
Personal Services	967,130	1,255,044	991,642	1.93%
Supplies & Materials	776,656	757,015	508,275	9.84%
Services & Contracts	2,894,360	3,134,149	2,626,250	8.46%
Capital Outlay	1,021,019	199,000	-	0.00%
Debt Service	41,601	600	600	0.00%
Transfers Out	377,000	377,000	450,000	19.36%
Non-Operating	214,299	217,213	162,900	(25.00)%
Total Water & Sewer	6,292,065	5,940,021	4,739,667	6.46%

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Water & Sewer Fund Expense Charts

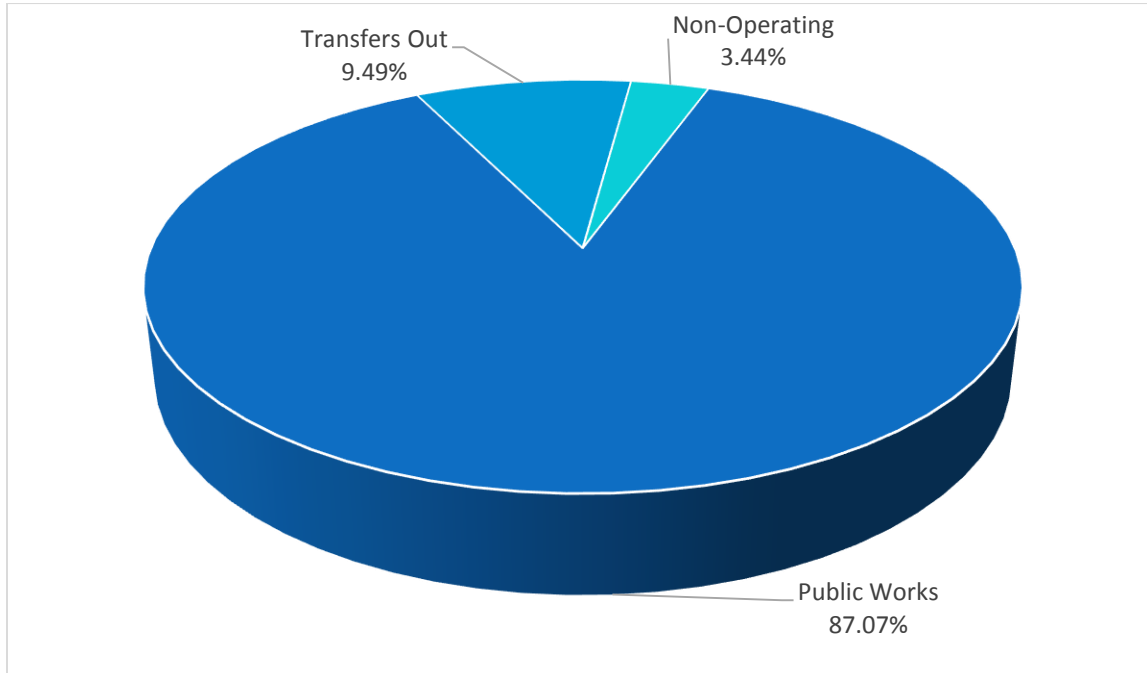


FIGURE 159 - WATER & SEWER FUND EXPENSES BY FUNCTION

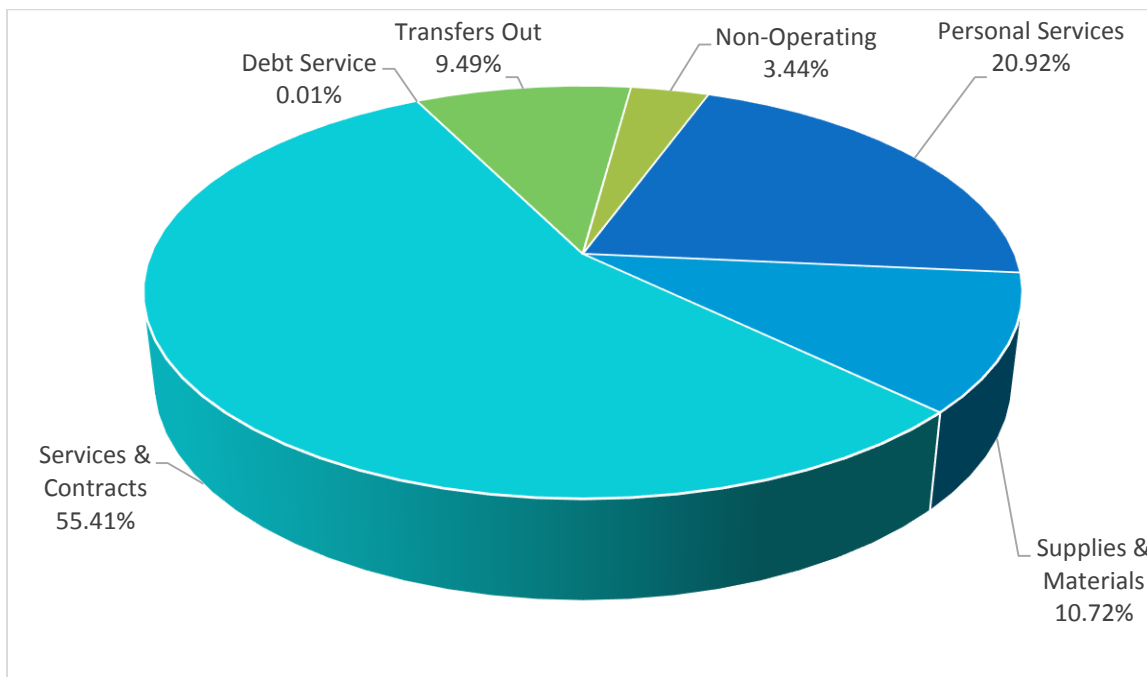


FIGURE 160 - WATER & SEWER FUND EXPENSES BY TYPE

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Water & Sewer Fund

Water & Sewer Operations

The Water & Sewer Division provides customer service, treats and distributes water and collects, transmits and treats wastewater in areas of unincorporated Lowndes County.

Significant Accomplishments/Events:

- ☞ Took over the Alapaha Plantation private water system and began the process of replacing it with a MIEX system

Objectives:

- ☞ To provide quality service with an exceptional product
- ☞ To operate and maintain all distribution and collection system incident free
- ☞ To meet or exceed ALL EPA and EPD rules and regulations
- ☞ To continue to enforce all local rules and regulations regarding utility construction
- ☞ To provide accurate GPS map points and maps of the water and sewer infrastructure

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	874,941	903,694	943,265	972,855	991,642	1.93%
Supplies & Materials	481,624	403,215	539,275	462,750	508,275	9.84%
Services & Contracts	2,583,003	2,803,293	2,092,492	1,797,640	1,919,838	6.80%
Capital Outlay	(19,075)	27,709	4,500	-	-	0.00%
Debt Service	14,026	151,397	29,354	13,600	13,600	0.00%
Non-operating	442,648	492,665	241,433	217,213	162,900	(25.00)%
Total	4,377,166	4,781,972	3,850,319	3,464,058	3,596,255	3.82%

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Water & Sewer Fund

Water & Sewer Operations

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Customer Service Clerk	2	2	2	2	2	2	2	0.00%
Customer Service Supervisor	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	0.00%
Sr. Utility Maintenance Worker	1	1	1	1	1	2	1	0.00%
Superintendent	1	1	1	1	1	2	1	0.00%
Utilities Director	1	1	1	1	1	1	1	0.00%
Utilities Maintenance Technician	-	-	-	-	2	2	2	100.00%
Utilities Maintenance Worker	2	2	2	2	-	-	-	(100.00)%
Utilities Service Worker	10	10	10	10	10	13	10	0.00%
Total	19	19	19	19	19	24	19	0.00%

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Water & Sewer Fund

Water & Sewer Operations

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Have reliable SCADA functionality with less than 1% downtime Measure: % of downtime	< 1%	< 1%	< 1%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Complete meter exchanges to achieve 100% radio read meters Measure: % of meters that are radio read	n/a	n/a	100%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Provide billing with 100% accuracy Measure: % of bills with errors	< 1%	< 1%	0.00%	CGII: To educate citizens on their county government CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: GPS at least 50% of all meters Measure: % of meters on GPS	n/a	n/a	50.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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Water & Sewer Fund Water & Sewer Operations

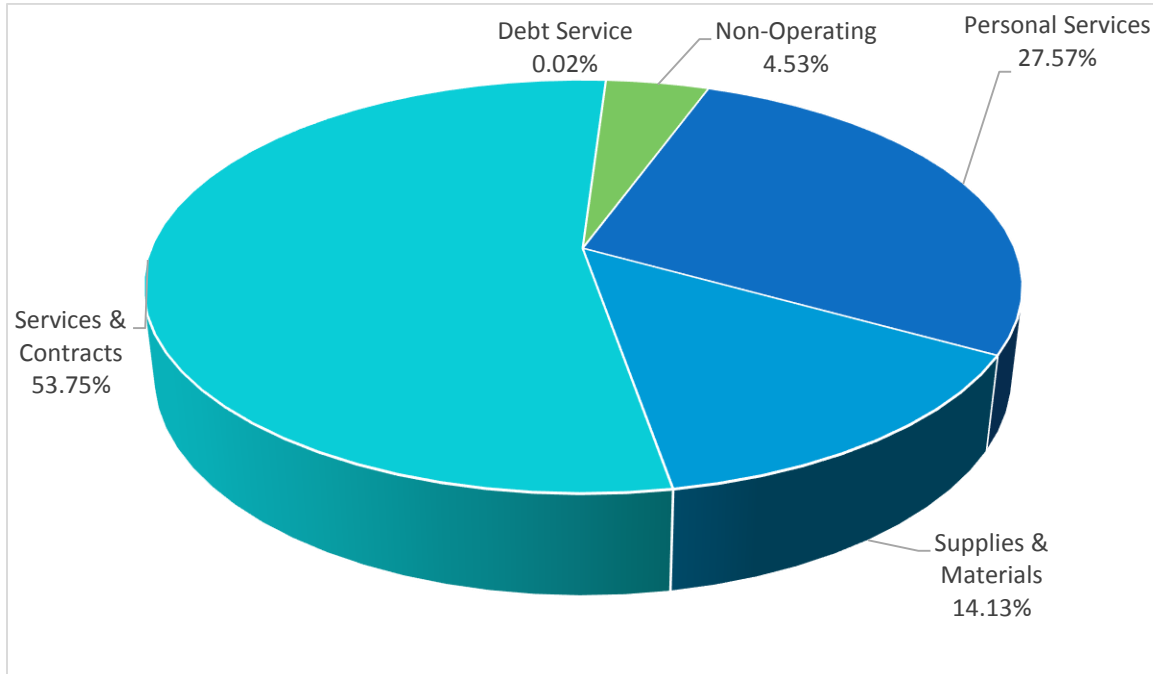


FIGURE 161 - WATER & SEWER OPERATIONS - EXPENSES BY TYPE

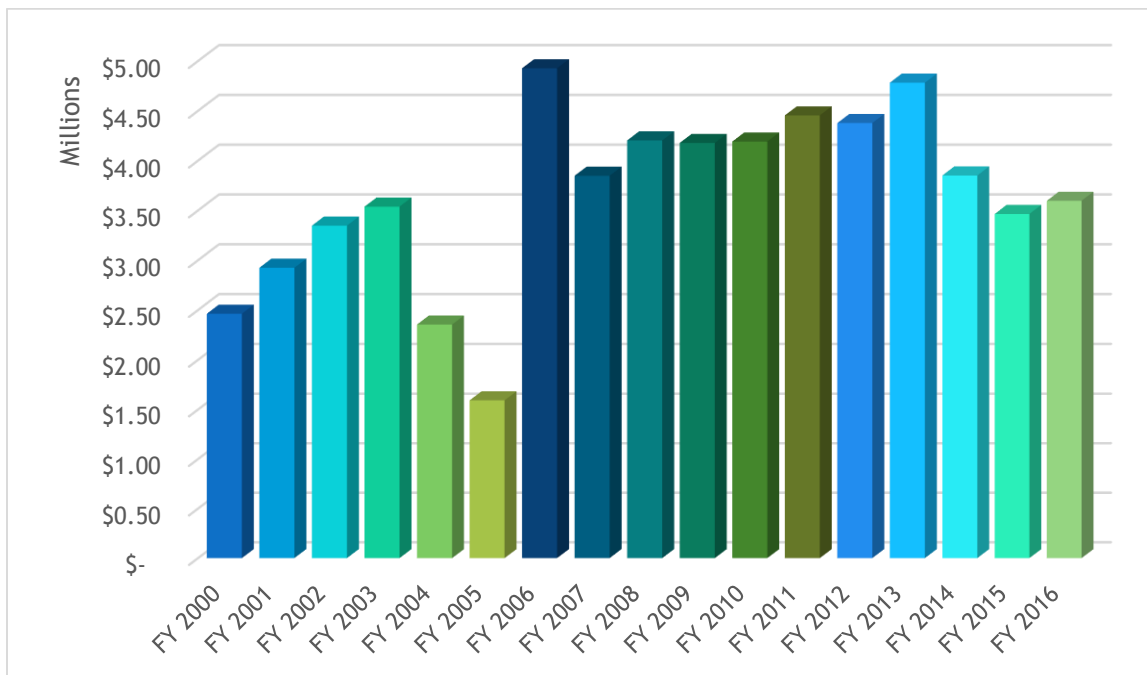


FIGURE 162 - WATER & SEWER OPERATIONS - EXPENSE HISTORY

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Water & Sewer Fund Water & Sewer Operations

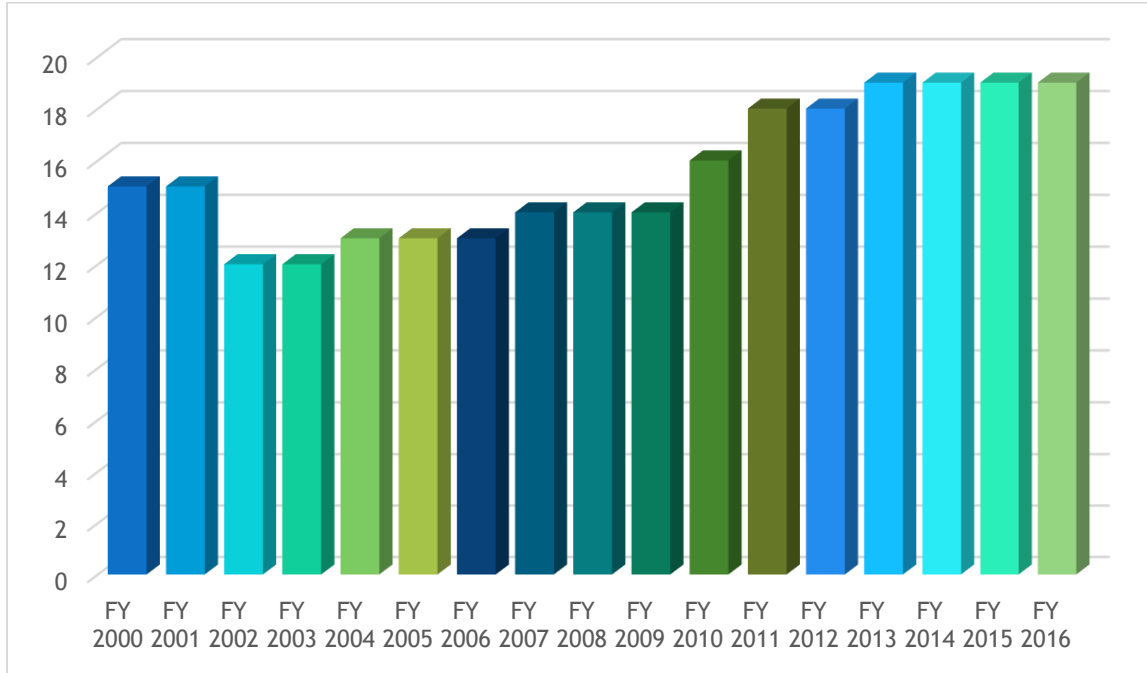


FIGURE 163 - WATER & SEWER OPERATIONS - PERSONNEL HISTORY

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Water & Sewer Fund Non-Departmental

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Facilities Maintenance	-	-	603,205	610,862	693,412	13.51%
SPLOST Projects	19,095	-	21,014	-	-	0.00%
Operating Transfers	263,206	265,000	350,000	377,000	450,000	19.36%

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Landfill Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	43,772	46,210	68,913	129,716
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	43,772	46,210	68,913	129,716
Excess of Revenues Over Expenses	(43,772)	(46,210)	(68,913)	(129,716)
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	(1,045,041)	(428,523)	(104,000)	(104,000)
Non-Operating:				
Revenues	411,070	435,721	361,086	400,000
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(677,743)	(39,012)	188,173	166,284
Beginning Fund Equity	881,766	204,023	165,010	353,184
Ending Fund Equity	204,023	165,010	353,184	519,468

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Landfill Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	70,453	123,432	123,432	(4.84)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	70,453	123,432	123,432	(4.84)%
Excess of Revenues Over Expenditures	(70,453)	(123,432)	(123,432)	(4.84)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	(104,000)	(104,000)	(104,000)	0.00%
Non-Operating:				
Revenues	265,807	370,000	370,000	(7.50)%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	91,354	142,568	142,568	(14.26)%
Beginning Fund Equity	353,184	519,468	519,468	47.08%
Ending Fund Equity	444,538	662,036	662,036	27.45%

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Landfill Fund

Landfill

The Landfill Division accounts for the monies received from the privately owned landfill located in Lowndes County through host fees and the expenses occurred by the County in maintaining its closed landfill in southern Lowndes County. Also included is the appropriation to Keep Lowndes Valdosta Beautiful.

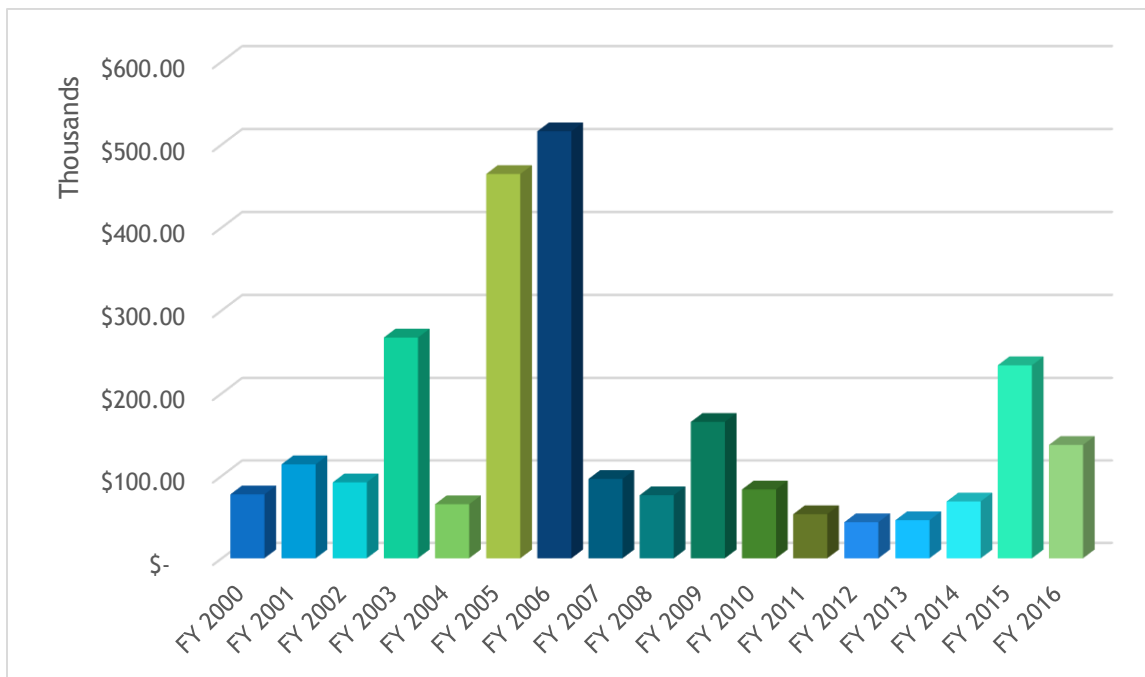


FIGURE 164 - LANDFILL - EXPENSE HISTORY

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Tax Lighting District Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	211,058	243,043	253,546	284,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	211,058	243,043	253,546	284,000
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	283,847	290,639	295,855	300,590
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	283,847	290,639	295,855	300,590
Excess of Revenues Over Expenses	(72,789)	(47,596)	(42,309)	(16,590)
Other Sources:				
Transfers In	75,000	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	2,211	(47,596)	(42,309)	(16,590)
Beginning Fund Equity	4,606	6,816	(40,780)	(83,089)
Ending Fund Equity	6,816	(40,780)	(83,089)	(99,679)

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Tax Lighting District Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	265,807	265,000	265,000	(6.69)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	265,807	265,000	265,000	(6.69)%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	301,548	307,230	306,700	2.03%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	301,548	307,230	306,700	2.03%
Excess of Revenues Over Expenditures	(35,741)	(42,230)	(41,700)	151.36%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	(35,741)	(42,230)	(41,700)	151.36%
Beginning Fund Equity	(83,089)	(99,679)	(99,679)	19.67%
Ending Fund Equity	(118,830)	(141,909)	(141,379)	41.83%

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Tax Lighting District Fund

Tax Lighting Districts

The Division of Tax Lighting District accounts for those special districts in unincorporated Lowndes County where street lighting is provided and an annual fee is assessed on the tax bill. With rising utility costs and variations to density and lighting, the fund has experienced declines in the fund balance. Staff has worked over the past several years to put limitations on new subdivisions to eliminate some of the issues. The fee has not been increased in many years. Staff is working on a new rate schedule that will eliminate the deficit fund balance.

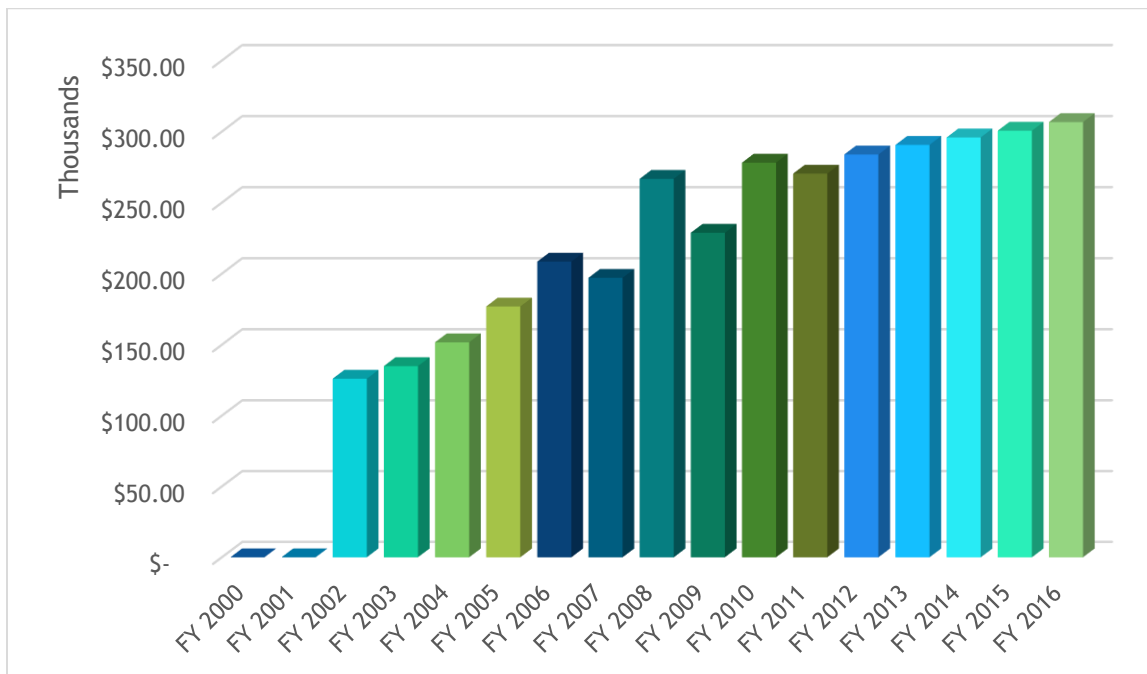


FIGURE 165 - TAX LIGHTING DISTRICTS - EXPENSE HISTORY

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Sanitation Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	594,198	299,467	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	594,198	299,467	-	-
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	951,209	660,737	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	951,209	660,737	-	-
Excess of Revenues Over Expenses	(357,011)	(361,270)	-	-
Other Sources:				
Transfers In	418,500	424,523	-	-
Transfers Out	(62,470)	(65,000)	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(981)	(1,747)	-	-
Beginning Fund Equity	2,728	17,747	-	-
Ending Fund Equity	1,747	-	-	-

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Sanitation Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	-	-	-	0.00%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	-	-	-	0.00%
Beginning Fund Equity	-	-	-	0.00%
Ending Fund Equity	-	-	-	0.00%

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Sanitation Fund Recycling/Collections

The Recycling/Collections Division was responsible for accounting for the costs of the County's solid waste collection and disposal. The division has been accounted for in both the General Fund and the Sanitation Fund over the years. During 2013, the County entered into a franchise agreement with a vendor to provide solid waste services to the citizens in the unincorporated area and the fund was closed.

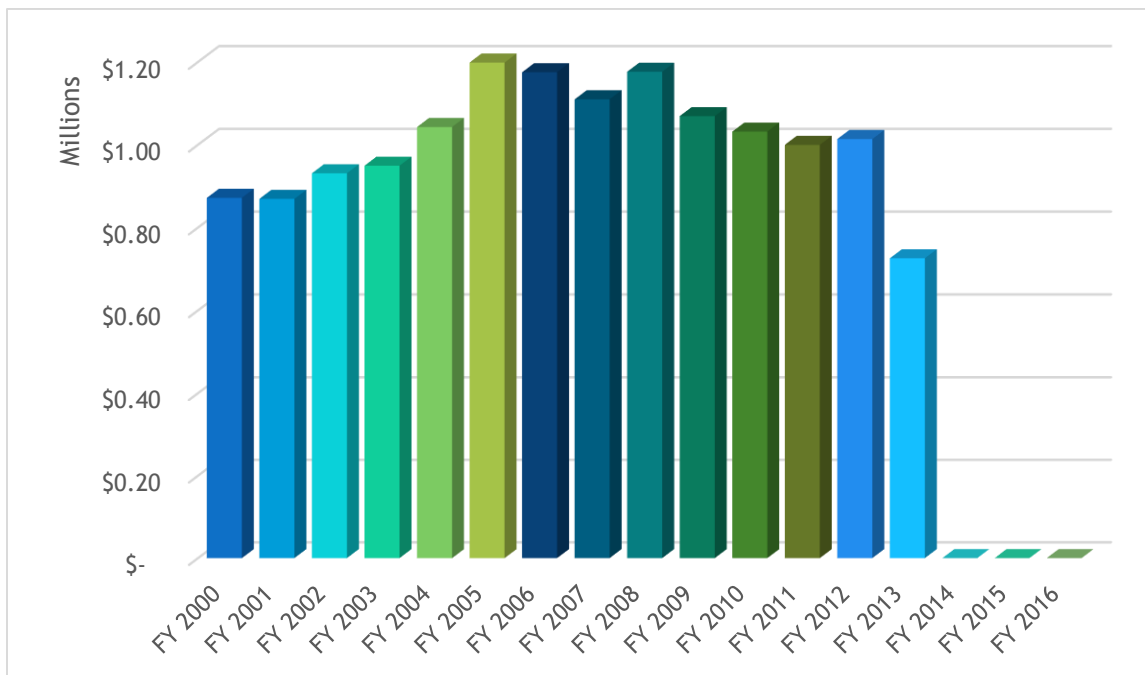


FIGURE 166 - RECYCLING/COLLECTIONS - EXPENSE HISTORY

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Equipment Maintenance Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	434,999	486,947	515,616	488,561
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	434,999	486,947	515,616	488,561
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	451,243	493,738	507,587	488,561
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	451,243	493,738	507,587	488,561
Excess of Revenues Over Expenses	(16,244)	(6,791)	8,029	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(16,244)	(6,791)	8,029	-
Beginning Fund Equity	30,223	13,979	7,187	15,217
Ending Fund Equity	13,979	7,187	15,217	15,217

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Equipment Maintenance Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	418,486	533,025	197,500	(59.58)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	2,751,945	100.00%
Total Revenues	418,486	533,025	2,949,445	503.70%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	518,807	532,910	2,909,114	495.45%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	518,807	532,910	2,909,114	495.45%
Excess of Revenues Over Expenditures	(100,321)	115	40,331	100.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	(100,321)	115	40,331	100.00%
Beginning Fund Equity	15,217	15,217	15,217	0.00%
Ending Fund Equity	(85,104)	15,332	55,548	265.04%

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Equipment Maintenance Fund Revenues by Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Charges for Service:				
Recycling Sales	-	1,341	2,365	-
Public Works - Motor Services	179,999	188,606	198,251	190,000
Fleet Fund Overhead Charges	255,000	297,000	315,000	298,561
Total Charges for Service	434,999	486,947	515,616	488,561
Miscellaneous:				
Rent - Other	-	-	-	-
Total Miscellaneous	-	-	-	-
Total Revenues	434,999	486,947	515,616	488,561

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Equipment Maintenance Fund Revenues by Source

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Charges for Service:				
Recycling Sales	3,977	2,500	2,500	100.00%
Public Works Motor Services	151,753	195,000	195,000	2.63%
Service Fees	262,755	333,525	-	(100.00)%
Total Charges for Service	418,486	533,025	197,500	(59.58)%
Miscellaneous:				
Rent - Other	-	-	2,751,945	100.00%
Total Miscellaneous	-	-	2,751,945	100.00%
Total Revenues	418,486	533,025	2,949,445	503.70%

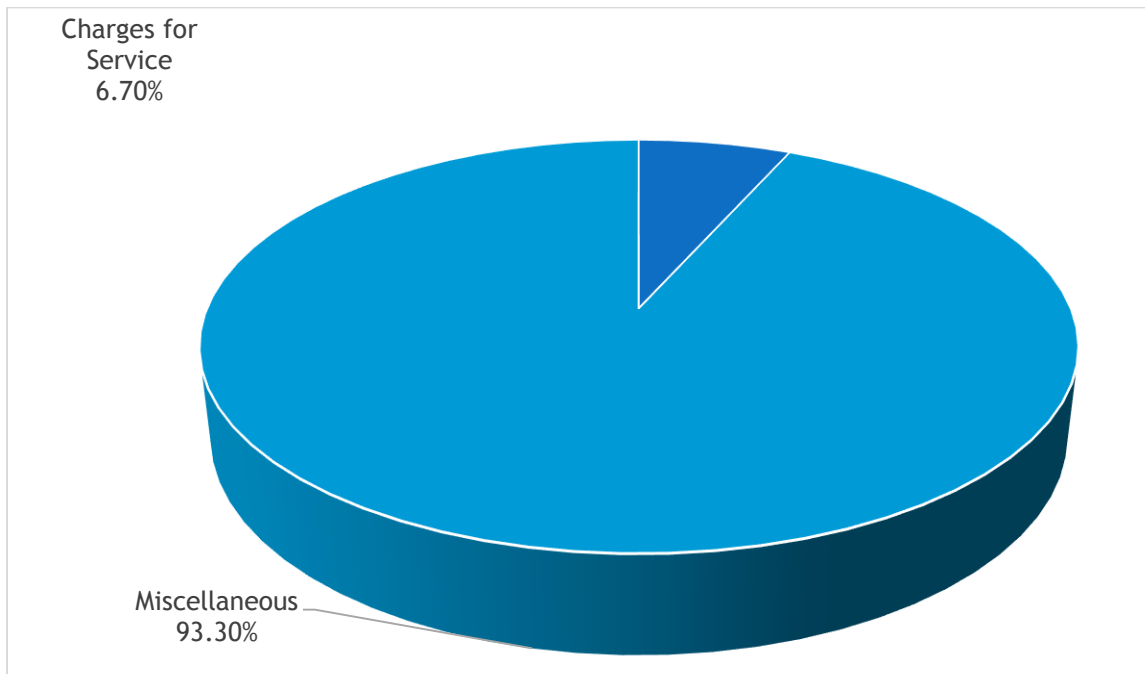


FIGURE 167 - EQUIPMENT MAINTENANCE FUND REVENUES BY TYPE

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Equipment Maintenance Fund Expenses by Function and Type

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Public Works:				
Personal Services	365,076	412,205	433,767	422,400
Supplies & Materials	13,758	11,612	12,515	10,325
Services & Contracts	72,409	69,922	53,108	37,836
Capital Outlay	-	-	8,197	18,000
Debt Service	-	-	-	-
Total Public Works	451,243	493,738	507,587	488,561
Total Equipment Maintenance:				
Personal Services	365,076	412,205	433,767	422,400
Supplies & Materials	13,758	11,612	12,515	10,325
Services & Contracts	72,409	69,922	53,108	37,836
Capital Outlay	-	-	8,197	18,000
Debt Service	-	-	-	-
Transfers In	-	-	-	-
Non-Operating	-	-	-	-
Total Equipment Maintenance	451,243	493,738	507,587	488,561

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Equipment Maintenance Fund Expenses by Function and Type

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Public Works:				
Personal Services	447,947	439,079	441,711	4.57%
Supplies & Materials	9,023	35,760	14,425	39.71%
Services & Contracts	43,373	58,071	2,452,978	6,383.19%
Capital Outlay	18,464	-	-	0.00%
Debt Service	-	-	-	0.00%
Total Public Works	518,807	532,910	2,909,114	495.45%
Total Equipment Maintenance:				
Personal Services	447,947	439,079	441,711	4.57%
Supplies & Materials	9,023	35,760	14,425	39.71%
Services & Contracts	43,373	58,071	2,452,978	6,383.19%
Capital Outlay	18,464	-	-	0.00%
Debt Service	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating	-	-	-	0.00%
Total Equipment Maintenance	518,807	532,910	2,909,114	495.45%

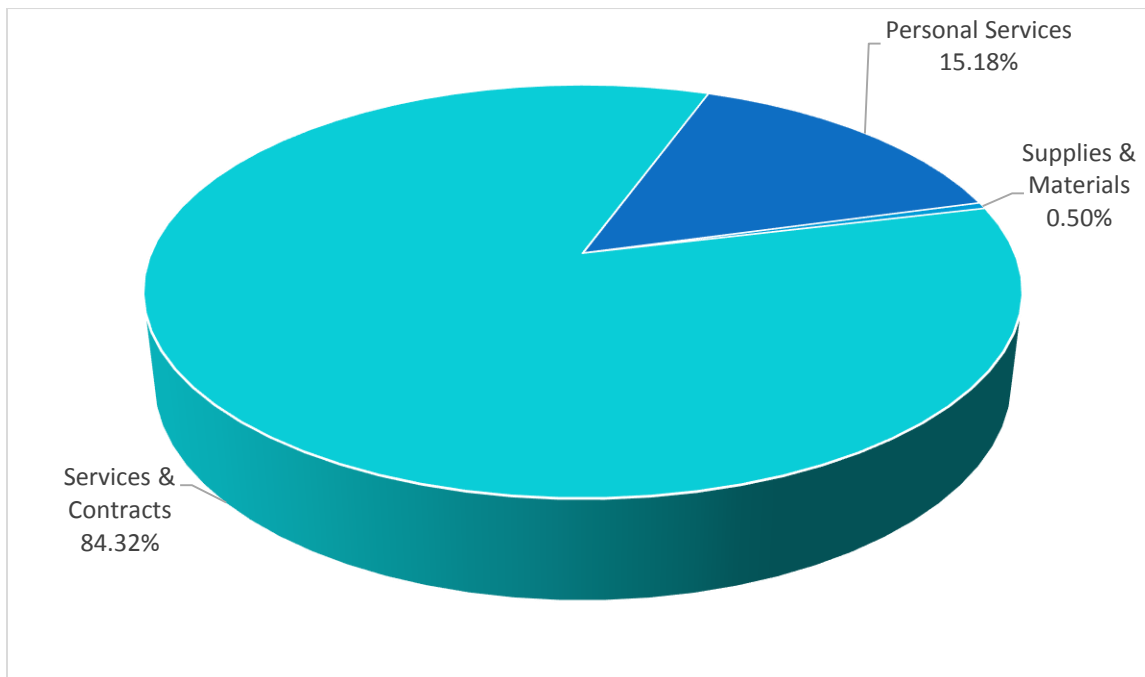


FIGURE 168 - EQUIPMENT MAINTENANCE FUND EXPENSES BY TYPE

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Equipment Maintenance Fund

Equipment Shop

The Equipment Maintenance Fund is made up of two divisions: the Equipment Shop and the Fuel Center. The Equipment Shop provides maintenance for all county vehicles and equipment as well as for some outside agencies while the Fuel Center accounts for the costs incurred in operating and maintaining the County's centralized fuel center. Several years ago, the County also created a Fleet Manager Fund which "owned" the County vehicles and equipment and charged a rental fee to each department based on the vehicles they used and the average cost to maintain those vehicles including fuel.

Significant Accomplishments/Events:

- ☞ Reduced the overall fuel cost by ordering blended fuels
- ☞ Became underground storage tank certified

Objectives:

- ☞ To provide maintenance services for all vehicles and equipment of the County
- ☞ To extend the service life and efficiency of all County vehicles and equipment
- ☞ To provide a centralized fueling system to reduce the cost of fueling vehicles and equipment

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	365,076	412,205	433,767	422,400	441,711	4.57%
Supplies & Materials	9,577	9,211	11,892	10,325	12,425	20.34%
Services & Contracts	51,858	47,422	39,499	31,836	2,446,449	7584.54%
Capital Outlay	-	-	8,197	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	0.00%
Total	426,511	468,837	493,355	464,561	2,900,585	524.37%

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Equipment Maintenance Fund

Equipment Shop

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Inventory Coordinator	1	1	1	1	1	1	1	0.00%
Maintenance Supervisor	1	1	1	1	1	1	1	0.00%
Mechanic	5	5	5	5	3	3	3	(40.00)%
Mechanic Helper	1	1	1	1	1	1	1	0.00%
Sr. Mechanic	-	-	-	-	2	2	2	100.00%
Welder	1	1	1	1	1	1	1	0.00%
Total	9	9	9	9	9	9	9	0.00%

Performance Measures	FY 2014	FY 2015	FY 2016	Commission Goal
Goal: Earn EVT certification for at least one mechanic Measure: # of mechanics EVT certified	n/a	n/a	1	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Track and reduce downtime by 10% Measure: % of downtime	< 5.00%	< 2.50%	< 2.00%	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner
Goal: Perform preventative maintenance on at least 5 vehicles per day Measure: # of vehicles getting PMs per day	5	5	5	CGIII: To ensure the financial strength of the County CGIV: To provide services to all citizens in an efficient, effective and responsive manner

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Equipment Maintenance Fund Equipment Shop

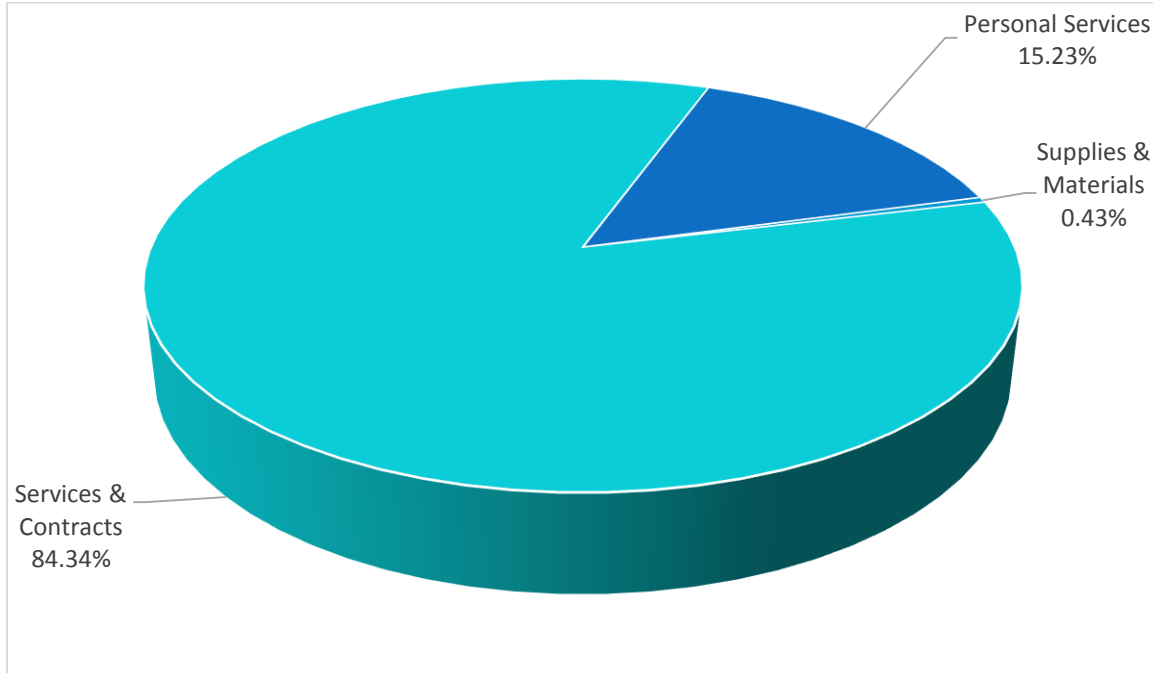


FIGURE 169 - MAINTENANCE SHOP - EXPENSES BY TYPE

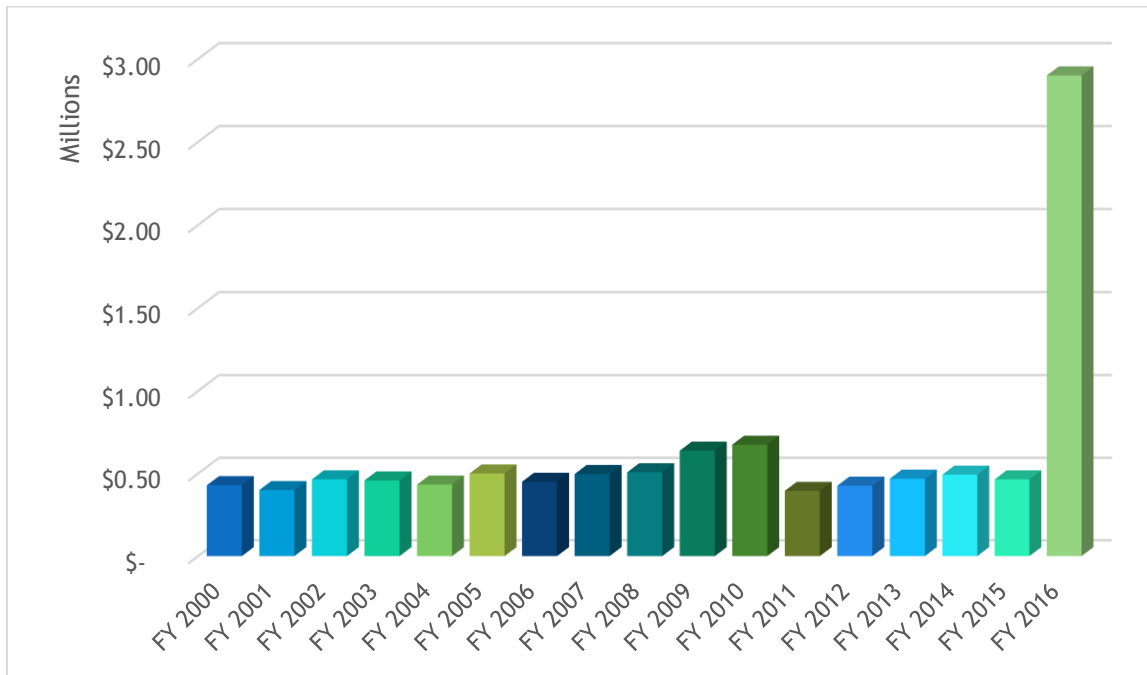


FIGURE 170 - MAINTENANCE SHOP - EXPENSE HISTORY

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Equipment Maintenance Fund Equipment Shop

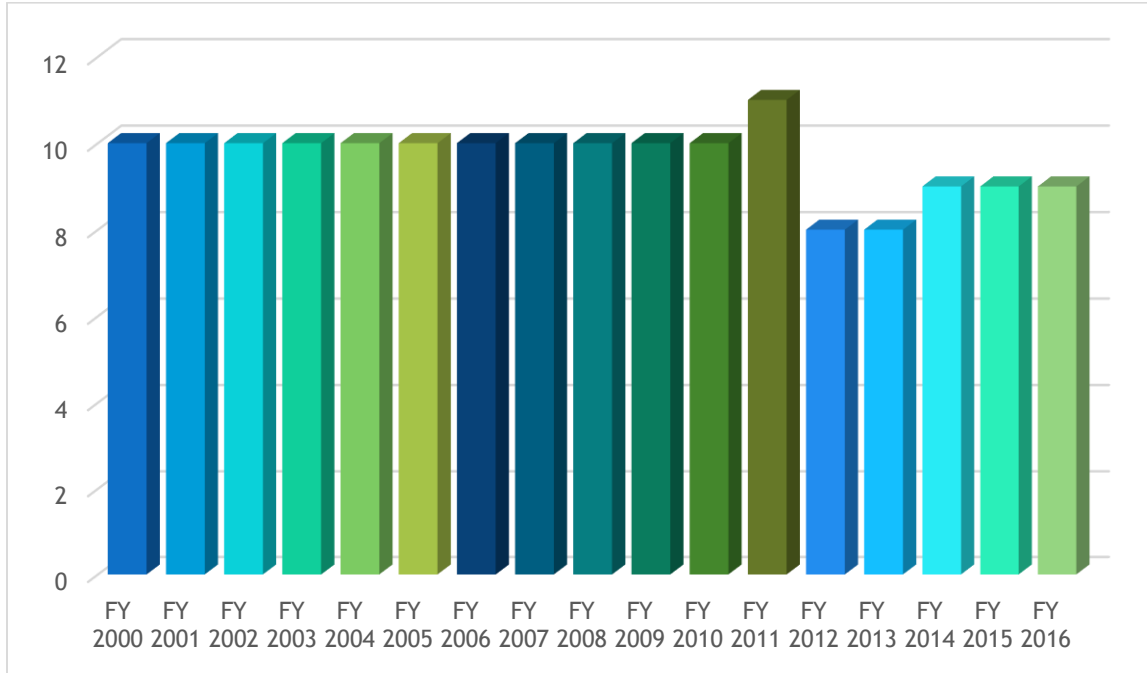


FIGURE 171 - MAINTENANCE SHOP - PERSONNEL HISTORY

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Equipment Maintenance Fund Fuel Center

Expenses	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget	Percent Change
Personal Services	-	-	-	-	-	0.00%
Supplies & Materials	4,181	2,401	622	-	2,000	100.00%
Services & Contracts	20,551	22,501	13,609	6,000	6,529	8.82%
Capital Outlay	-	-	-	18,000	-	0.00%
Debt Service	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	0.00%
Total	24,732	24,902	14,232	24,000	8,529	(64.46)%

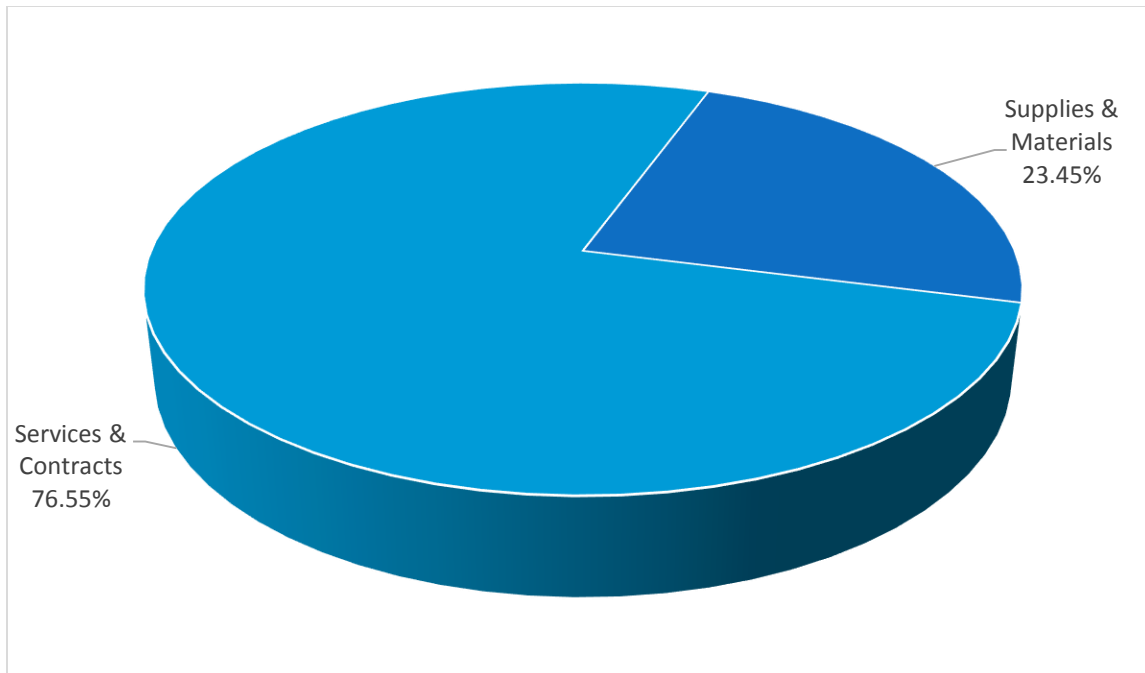


FIGURE 172 - FUEL CENTER - EXPENSES BY TYPE

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Equipment Maintenance Fund Fuel Center

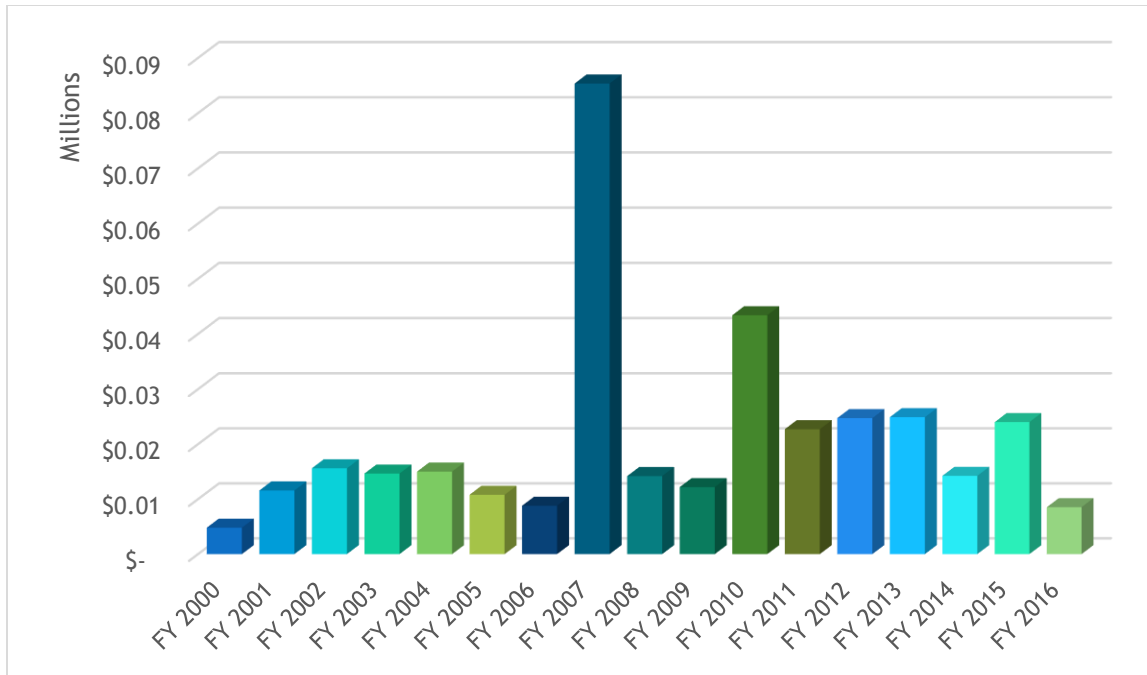


FIGURE 173 - FUEL CENTER - EXPENSE HISTORY

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Health Insurance Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	4,116,321	5,261,449	6,369,788	5,629,392
Fines & Forfeitures	-	-	-	-
Investment Income	23	30	21	-
Miscellaneous	-	-	-	-
Total Revenues	4,116,344	5,261,479	6,369,809	5,629,392
Expenses:				
General Government	3,980,144	5,429,756	6,364,637	5,289,578
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,980,144	5,429,756	6,364,637	5,289,578
Excess of Revenues Over Expenses	136,200	(168,277)	5,172	339,814
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	136,200	(168,277)	5,172	339,814
Beginning Fund Equity	26,358	162,558	(5,720)	(548)
Ending Fund Equity	162,558	(5,720)	(548)	339,266

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Health Insurance Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	4,525,291	5,590,000	5,348,816	(4.98)%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	4,525,291	5,590,000	5,348,816	(4.98)%
Expenses:				
General Government	5,336,451	5,336,451	5,336,451	0.89%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	5,336,451	5,336,451	5,336,451	0.89%
Excess of Revenues Over Expenditures	(811,160)	253,549	12,365	(96.36)%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	(811,160)	253,549	12,365	(96.36)%
Beginning Fund Equity	339,266	339,266	339,266	(62,009.85)%
Ending Fund Equity	(471,894)	592,815	351,631	3.64%

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Health Insurance Fund

Health Insurance

The Health Insurance Fund accounts for the costs incurred in maintaining the County's self-insured health plan for employees. Prior to 2010, the Workers Compensation program was also included in this fund. The costs associated with the County's wellness program, which is intended to improvement employee health as well as save medical expenses, is also included in this fund.

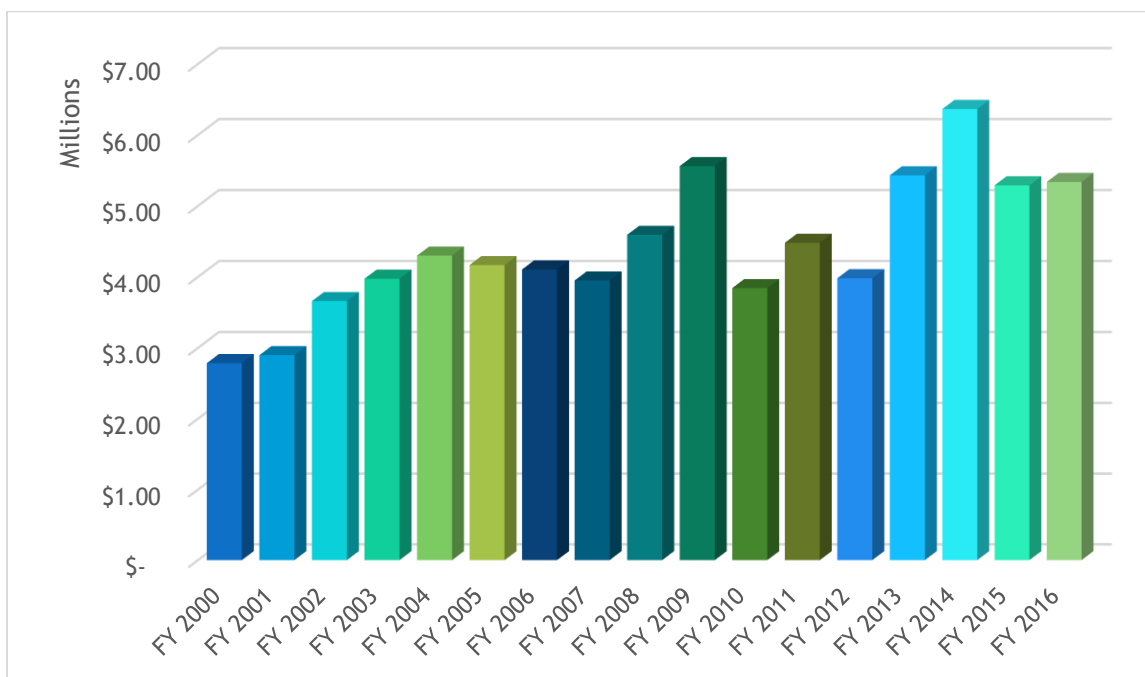


FIGURE 174 - HEALTH INSURANCE - EXPENSE HISTORY

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Fleet Manager Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	3,214,746	3,042,200	2,597,800	3,432,062
Total Revenues	3,214,746	3,042,200	2,597,800	3,432,062
Expenses:				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	3,658,420	3,517,950	3,331,016	3,432,062
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	3,658,420	3,517,950	3,331,016	3,432,062
Excess of Revenues Over Expenses	(443,674)	(475,750)	(733,216)	-
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	(7,182)	(3,405)	(2,740)	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(450,856)	(479,155)	(735,956)	-
Beginning Fund Equity	1,654,226	1,203,370	724,214	(11,741)
Ending Fund Equity	1,203,370	724,214	(11,741)	(11,741)

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Fleet Manager Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	-	-	-	0.00%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	3,432,062	3,432,062	-	(100.00)%
Total Revenues	3,462,062	3,432,062	-	(100.00)%
Expenses:				
General Government	-	-	-	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	1,888,981	3,469,026	-	(100.00)%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	1,888,981	3,469,026	-	(100.00)%
Excess of Revenues Over Expenditures	1,573,081	(36,964)	-	0.00%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	(1,883)	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	1,571,198	(36,964)	-	0.00%
Beginning Fund Equity	(11,741)	(11,741)	(11,741)	0.00%
Ending Fund Equity	1,559,457	(48,705)	-	100.00%

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Fleet Manager Fund

Fleet Manager

The Fleet Manager was created as a means to capture the costs of maintaining vehicles and equipment and to build fund equity for the replacement of those vehicles. The Fleet Manager “owns” all vehicles and equipment and assesses a rental charge to each department for the vehicles and equipment it uses based on the average cost of maintenance. The Fleet Manager would in turn pay the Equipment Maintenance Fund for the actual costs of maintenance. Beginning in fiscal year 2016, the Fleet Manager was combined with the Equipment Maintenance Fund.

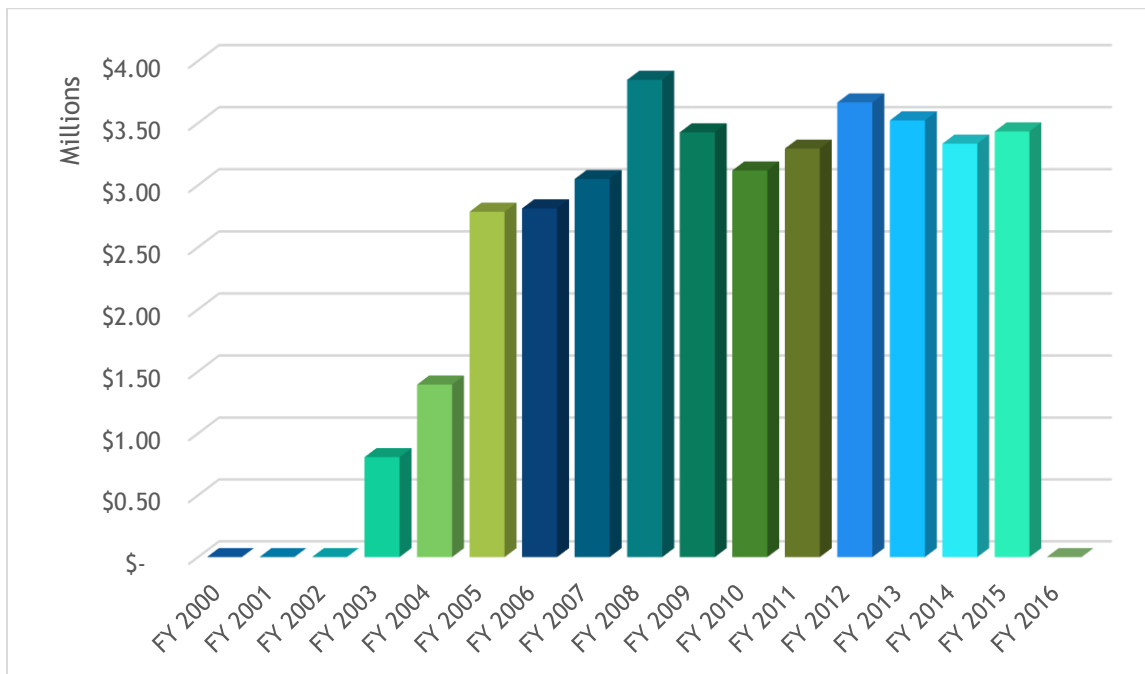


FIGURE 175 - FLEET MANAGER - EXPENSE HISTORY

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Workers Compensation Fund Financial Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Revenues:				
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	677,947	298,794	482,370	525,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	677,947	298,794	482,370	525,000
Expenses:				
General Government	911,863	377	483,289	506,828
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Housing & Development	-	-	-	-
Total Expenses	911,863	377	483,289	506,828
Excess of Revenues Over Expenses	(233,916)	298,417	(919)	18,172
Other Sources:				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Non-Operating:				
Revenues	-	-	-	-
Expenses	-	-	-	-
Excess of Revenues and Other Sources Over Expenses and Other Uses	(233,916)	298,417	(919)	18,172
Beginning Fund Equity	244,394	10,479	308,896	307,976
Ending Fund Equity	10,479	308,896	307,976	326,148

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Workers Compensation Fund Financial Summary

	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Revenues:				
Taxes	-	-	-	0.00%
Licenses & Permits	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%
Charges for Service	629,319	525,000	578,367	10.17%
Fines & Forfeitures	-	-	-	0.00%
Investment Income	-	-	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Revenues	629,319	525,000	578,367	10.17%
Expenses:				
General Government	737,534	506,828	506,828	0.00%
Judicial	-	-	-	0.00%
Public Safety	-	-	-	0.00%
Public Works	-	-	-	0.00%
Health & Welfare	-	-	-	0.00%
Culture & Recreation	-	-	-	0.00%
Housing & Development	-	-	-	0.00%
Total Expenses	737,534	506,828	506,828	0.00%
Excess of Revenues Over Expenditures	(108,215)	18,172	71,539	293.67%
Other Sources:				
Transfers In	-	-	-	0.00%
Transfers Out	-	-	-	0.00%
Non-Operating:				
Revenues	-	-	-	0.00%
Expenses	-	-	-	0.00%
Excess of Revenues and Other Sources Over Expenses and Other Uses	(108,215)	18,172	71,539	293.67%
Beginning Fund Equity	307,976	326,148	326,148	5.90%
Ending Fund Equity	199,761	344,320	397,687	21.93%

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Workers Compensation Fund Workers Compensation

The Workers Compensation Fund accounts for the costs associated with the County’s workers compensation program which is administered by ACCG. Prior to 2010 the workers compensation program was included in the Health Insurance Fund.

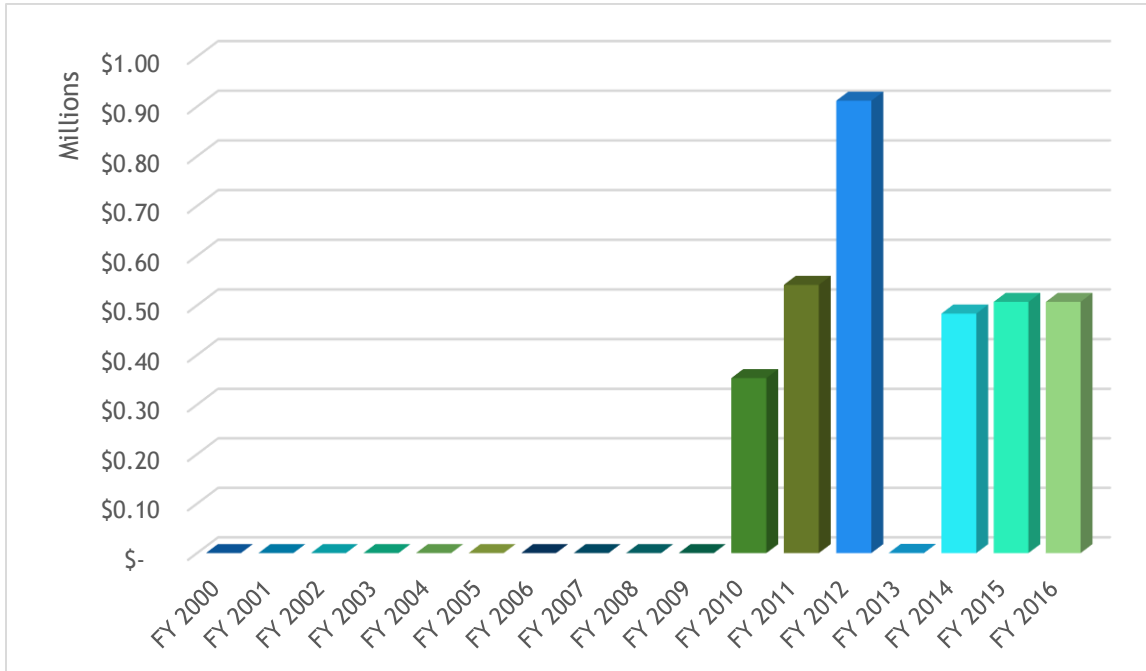


FIGURE 176 - WORKERS COMPENSATION - EXPENSE HISTORY

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Board of Commissioners:				
Chairman	1	1	1	1
Commissioner	3	5	5	5
Total Board of Commissioners	4	6	6	6
County Clerk:				
Administrative Assistant	-	-	-	-
Administrative Clerk	-	-	-	-
Administrative Technician	1	1	-	1
Administrative Technician PT	-	-	2	-
Administrative Clerk /Information	-	-	1	1
Information Technician	1	1	1	1
County Clerk/PIO	1	1	1	1
Total County Clerk	3	3	5	4
County Manager:				
Administrative Assistant	1	1	1	1
County Manager	1	1	1	1
Executive Assistant	-	-	-	-
Purchasing Agent/Internal Auditor	1	1	-	-
Total County Manager	3	3	2	2
Board of Elections:				
Administrative Clerk	1	1	2	2
Administrative Secretary	-	-	-	-
Assistant Supervisor of Elections	1	1	1	1
Election Board Chair	1	1	1	1
Election Board Member	2	2	2	2
Part Time Clerk	7	6	2	2
Supervisor of Elections	1	1	1	1
Voter Registration Technician	1	1	1	1
Total Board of Elections	14	13	10	10
Finance:				
Accountant	1	1	1	1
Accounting Clerk	-	-	-	1
Accounts Receivable Technician	1	1	1	1
Chief Accountant	-	-	-	-
Co-Op Student	1	1	1	1
Finance Director	1	1	1	1
Purchasing Agent	-	-	1	1
Sr. Accounts Payable Technician	1	1	1	1
Sr. Accounts Receivable Technician	1	1	1	1
Total Finance	6	6	7	8

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Board of Commissioners:				
Chairman	1	1	1	0.00%
Commissioner	5	5	5	0.00%
Total Board of Commissioners	6	6	6	0.00%
County Clerk:				
Administrative Assistant	1	1	1	100.00%
Administrative Clerk	1	1	1	100.00%
Administrative Technician	-	-	-	(100.00)%
Administrative Technician PT	-	-	-	0.00%
Administrative Clerk /Information	1	1	-	(100.00)%
Information Technician	-	-	-	(100.00)%
County Clerk/PIO	1	1	1	0.00%
Total County Clerk	4	4	3	(25.00)%
County Manager:				
Administrative Assistant	-	-	-	(100.00)%
County Manager	1	1	1	0.00%
Executive Assistant	1	1	1	100.00%
Purchasing Agent/Internal Auditor	-	-	-	0.00%
Total County Manager	2	2	2	0.00%
Board of Elections:				
Administrative Clerk	1	1	1	(50.00)%
Administrative Secretary	1	1	1	100.00%
Assistant Supervisor of Elections	1	1	1	0.00%
Election Board Chair	1	1	1	0.00%
Election Board Member	2	2	2	0.00%
Part Time Clerk	2	2	2	0.00%
Supervisor of Elections	1	1	1	0.00%
Voter Registration Technician	1	1	1	0.00%
Total Board of Elections	10	10	10	0.00%
Finance:				
Accountant	-	-	-	(100.00)%
Accounting Clerk	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	0.00%
Chief Accountant	1	1	1	100.00%
Co-Op Student	1	1	1	0.00%
Finance Director	1	1	1	0.00%
Purchasing Agent	1	1	1	0.00%
Sr. Accounts Payable Technician	1	1	1	0.00%
Sr. Accounts Receivable Technician	1	1	1	0.00%
Total Finance	8	8	8	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Human Resources:				
Benefit Technician	-	-	-	-
Human Resource Analyst	1	1	1	1
Human Resource Director	1	1	1	1
Human Resource Technician	2	2	2	2
Payroll Technician	-	-	-	-
Total Human Resources	4	4	4	4
Information Technology Services:				
Computer Technician	1	1	1	1
Database Administrator	1	1	1	1
Help Desk/Administrative Assistant	1	1	1	1
ITS Director	1	1	1	1
ITS Manager/System Manager	-	-	-	-
Jr. System Manager	-	-	-	-
Network Administrator	1	1	1	1
Network Technician	1	1	1	1
Sr. Network Technician	-	-	-	-
System Administrator	1	1	1	1
Total Information Technology Services	7	7	7	7
Tax Commissioner:				
Account Auditor	-	-	-	-
Accounting Technician	2	2	2	2
Assistant Delinquent Tax Collector	1	1	1	1
Collections Auditor	1	1	1	1
Delinquent Tax Collector	1	1	1	1
Deputy Tax Commissioner	1	1	1	1
PT Tag Clerk	1	1	1	1
Property Tax Manager	-	-	-	-
Sr. Tag & Title Clerk	1	1	1	1
Sr. Tax Clerk	1	1	1	1
Tag Agent	1	1	1	1
Tag & Title Clerk	8	8	8	8
Tag Supervisor	1	1	1	1
Tax Commissioner	1	1	1	1
Tag Manager	1	1	1	1
Total Tax Commissioner	21	21	21	21

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Human Resources:				
Benefit Technician	1	1	1	100.00%
Human Resource Analyst	1	1	1	0.00%
Human Resource Director	1	1	1	0.00%
Human Resource Technician	-	-	-	(100.00)%
Payroll Technician	1	1	1	100.00%
Total Human Resources	4	4	4	0.00%
Information Technology Services:				
Computer Technician	-	1	-	(100.00)%
Database Administrator	1	1	1	0.00%
Help Desk/Administrative Assistant	1	1	1	0.00%
ITS Director	1	1	1	0.00%
ITS Manager/System Manager	-	1	-	0.00%
Jr. System Manager	-	1	-	0.00%
Network Administrator	1	1	1	0.00%
Network Technician	1	1	1	0.00%
Sr. Network Technician	1	1	1	100.00%
System Administrator	1	1	1	0.00%
Total Information Technology Services	7	10	7	0.00%
Tax Commissioner:				
Account Auditor	1	1	1	100.00%
Accounting Technician	2	2	2	0.00%
Assistant Delinquent Tax Collector	1	1	1	0.00%
Collections Auditor	-	-	-	(100.00)%
Delinquent Tax Collector	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	0.00%
PT Tag Clerk	1	1	1	0.00%
Property Tax Manager	1	1	1	100.00%
Sr. Tag & Title Clerk	1	1	1	0.00%
Sr. Tax Clerk	1	1	1	0.00%
Tag Agent	1	1	1	0.00%
Tag & Title Clerk	8	9	8	0.00%
Tag Supervisor	1	1	1	0.00%
Tax Commissioner	1	1	1	0.00%
Tag Manager	-	-	-	(100.00)%
Total Tax Commissioner	21	21	21	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Board of Assessors:				
Administrative Assistant	1	1	1	1
Administrative Clerk	1	1	1	1
Appraisal Coordinator	-	-	-	-
Appraisal Data Collector	3	3	3	3
Appraisal Technician	1	1	1	1
Appraisal Trainee	-	-	-	-
Chief Appraiser	1	1	1	1
Commercial Property Appraiser	1	1	1	1
Computer Specialist	1	1	1	1
Data Processing Technician	1	1	1	1
GIS Coordinator/Mapper	-	-	-	-
Land Appraiser	-	-	-	-
Mapper/Appraiser	1	1	1	1
Mapping Technician	1	1	1	1
Mobile Home Digest Coordinator	-	-	-	-
Mobile Home Locator	-	1	1	1
Personal Property Appraiser	-	-	-	-
Real Property Appraiser	2	2	2	2
Real Property Appraiser I	3	3	3	3
Real Property Supervisor	-	-	1	1
Residential Appraisal Supervisor	-	-	1	1
Residential Appraisal Team Leader	-	-	-	-
Residential Land Appraiser/Sales Analyst	1	1	1	1
Sales Analyst	-	-	-	-
Sr. Personal Property Appraiser	-	-	-	-
Sr. Real Property Appraiser	1	1	1	1
Tax Assessor	2	2	2	2
Tax Assessor Chair	1	1	1	1
Total Board of Assessors	23	24	24	24
Facilities Maintenance:				
Custodial Crew Leader	1	1	1	1
Custodian	9	9	9	9
Facilities Maintenance Supervisor	1	1	1	1
Facilities Maintenance Technician	5	5	5	5
Grounds Equipment Operator	3	3	3	3
Grounds Equipment Supervisor	1	1	1	1
Grounds Maintenance Crew Leader	-	-	-	-
Grounds Maintenance Worker	-	4	4	4
Mail Clerk	1	1	1	1
Total Facilities Maintenance	21	25	25	25

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Board of Assessors:				
Administrative Assistant	1	1	1	0.00%
Administrative Clerk	1	1	1	0.00%
Appraisal Coordinator	1	1	1	100.00%
Appraisal Data Collector	-	-	-	(100.00)%
Appraisal Technician	1	1	1	0.00%
Appraisal Trainee	3	3	3	100.00%
Chief Appraiser	1	1	1	0.00%
Commercial Property Appraiser	2	2	2	100.00%
Computer Specialist	-	-	-	(100.00)%
Data Processing Technician	-	-	-	(100.00)%
GIS Coordinator/Mapper	1	1	1	100.00%
Land Appraiser	1	1	1	100.00%
Mapper/Appraiser	-	-	-	(100.00)%
Mapping Technician	1	1	1	0.00%
Mobile Home Digest Coordinator	1	1	1	100.00%
Mobile Home Locator	1	1	1	0.00%
Personal Property Appraiser	-	1	-	0.00%
Real Property Appraiser	-	-	-	(100.00)%
Real Property Appraiser I	-	-	-	(100.00)%
Real Property Supervisor	1	1	1	0.00%
Residential Appraisal Supervisor	-	-	-	0.00%
Residential Appraisal Team Leader	-	-	-	100.00%
Residential Land Appraiser/Sales Analyst	-	-	-	(100.00)%
Sales Analyst	1	1	1	100.00%
Sr. Personal Property Appraiser	1	1	1	100.00%
Sr. Real Property Appraiser	-	-	-	(100.00)%
Tax Assessor	2	2	2	2
Tax Assessor Chair	1	1	1	1
Total Board of Assessors	24	25	24	0.00%
Facilities Maintenance:				
Custodial Crew Leader	1	1	1	0.00%
Custodian	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	0.00%
Grounds Equipment Operator	3	3	3	0.00%
Grounds Equipment Supervisor	-	-	-	(100.00)%
Grounds Maintenance Crew Leader	1	1	1	100.00%
Grounds Maintenance Worker	4	4	4	0.00%
Mail Clerk	1	1	1	0.00%
Total Facilities Maintenance	25	25	25	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
County Engineer:				
Administrative Assistant	-	-	-	-
County Engineer	1	1	1	1
Development Reviewer	1	1	-	-
Environmental Manager	1	1	1	1
New Construction Inspector	1	1	1	1
Principal Engineering Inspector	1	1	1	1
Sr. Engineering Technician	1	1	1	1
Sr. Project Manager	-	-	-	-
Stormwater Technician	1	1	1	1
Total County Engineer	7	7	6	6
Superior Court:				
Bailiff	3	3	3	5
Law Clerk	2	2	2	2
Official Court Reporter	5	5	5	5
Superior Court Judge	5	5	5	5
Total Superior Court	15	15	15	17
Community Corrections:				
Community Corrections Director	1	1	1	1
Community Corrections Deputy	-	-	-	-
Total Community Corrections	1	1	1	1
Clerk of Court:				
Chief Clerk	1	1	1	1
Clerk of Superior Court	1	1	1	1
Court Clerk	4	5	8	8
Deputy Clerk	9	9	9	9
PT Accounting Clerk	1	-	-	-
Sr. Deputy Clerk	3	3	3	3
Total Clerk of Court	19	19	22	22
State Court:				
Court Coordinator	-	-	-	-
Court Reporter	1	1	1	1
Judicial Administrative Secretary	1	1	1	1
Judicial Administrative Specialist	-	-	-	-
Sr. Judicial Legal Secretary	1	1	1	1
State Court Judge	1	1	1	2
Total State Court	4	4	4	5

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
County Engineer:				
Administrative Assistant	-	1	-	0.00%
County Engineer	1	1	1	0.00%
Development Reviewer	-	-	-	0.00%
Environmental Manager	1	1	1	0.00%
New Construction Inspector	-	-	-	(100.00)%
Principal Engineering Inspector	-	-	-	(100.00)%
Sr. Engineering Technician	1	1	1	0.00%
Sr. Project Manager	2	2	2	100.00%
Stormwater Technician	1	1	1	0.00%
Total County Engineer	6	7	6	0.00%
Superior Court:				
Bailiff	5	5	5	0.00%
Law Clerk	2	2	2	0.00%
Official Court Reporter	5	5	5	0.00%
Superior Court Judge	5	5	5	0.00%
Total Superior Court	17	17	17	0.00%
Community Corrections:				
Community Corrections Director	1	1	1	0.00%
Community Corrections Deputy	-	1	-	0.00%
Total Community Corrections	1	1	1	0.00%
Clerk of Court:				
Chief Clerk	1	1	1	0.00%
Clerk of Superior Court	1	1	1	0.00%
Court Clerk	8	9	8	0.00%
Deputy Clerk	8	8	8	(11.11)%
PT Accounting Clerk	-	-	-	0.00%
Sr. Deputy Clerk	4	4	4	33.33%
Total Clerk of Court	22	23	22	0.00%
State Court:				
Court Coordinator	1	1	1	100.00%
Court Reporter	1	2	1	0.00%
Judicial Administrative Secretary	-	-	-	(100.00)%
Judicial Administrative Specialist	1	2	1	100.00%
Sr. Judicial Legal Secretary	-	-	-	(100.00)%
State Court Judge	2	2	2	0.00%
Total State Court	5	7	5	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Solicitor General:				
Administrative Assistant	1	1	1	1
Administrative Clerk	1	1	1	1
Administrative Coordinator	-	-	-	-
Assistant Solicitor	1	1	1	1
Legal Secretary	1	1	1	1
Sr. Legal Secretary	1	1	1	1
Solicitor	1	1	1	1
Total Solicitor General	6	6	6	6
Magistrate Court:				
Chief Clerk	1	1	1	1
Chief Constable	1	1	1	1
Chief Magistrate	1	1	1	1
Constable	1	1	1	1
Deputy Clerk	5	5	5	5
Magistrate	1	1	1	1
Magistrate Clerk of Court	-	-	-	-
Magistrate Court Clerk	1	1	1	1
Sr. Deputy Clerk	-	-	-	-
Total Magistrate Court	11	11	11	11
Probate Court:				
Chief Probate Clerk	1	1	1	1
Deputy Clerk	1	2	2	2
Probate Court Judge	1	1	1	1
Sr. Deputy Clerk	2	2	2	2
Total Probate Court	5	6	6	6
Juvenile Court:				
Juvenile Court Legal Representative	1	1	1	1
Juvenile Court Judge	1	1	1	1
Total Juvenile Court	2	2	2	2
Sheriff - Administration:				
Administrative Clerk	12	12	12	12
Administrative Technician	1	1	1	1
Chief Deputy	1	1	1	1
Major	1	1	1	1
Office Manager	1	1	1	1
Sheriff	1	1	1	1
Total Sheriff - Administration	17	17	17	17

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Solicitor General:				
Administrative Assistant	-	-	-	(100.00)%
Administrative Clerk	1	2	1	0.00%
Administrative Coordinator	1	1	1	100.00%
Assistant Solicitor	1	2	1	0.00%
Legal Secretary	1	1	1	0.00%
Sr. Legal Secretary	1	1	1	0.00%
Solicitor	1	1	1	0.00%
Total Solicitor General	6	8	6	0.00%
Magistrate Court:				
Chief Clerk	-	-	-	(100.00)%
Chief Constable	1	1	1	0.00%
Chief Magistrate	1	1	1	0.00%
Constable	1	1	1	0.00%
Deputy Clerk	5	5	5	0.00%
Magistrate	1	1	1	0.00%
Magistrate Clerk of Court	1	1	1	100.00%
Magistrate Court Clerk	-	-	-	(100.00)%
Sr. Deputy Clerk	1	1	1	100.00%
Total Magistrate Court	11	11	11	0.00%
Probate Court:				
Chief Probate Clerk	1	1	1	0.00%
Deputy Clerk	2	2	2	0.00%
Probate Court Judge	1	1	1	0.00%
Sr. Deputy Clerk	2	2	2	0.00%
Total Probate Court	5	6	6	0.00%
Juvenile Court:				
Juvenile Court Legal Representative	1	1	1	0.00%
Juvenile Court Judge	1	1	1	0.00%
Total Juvenile Court	2	2	2	0.00%
Sheriff - Administration:				
Administrative Clerk	12	12	12	0.00%
Administrative Technician	1	1	1	0.00%
Chief Deputy	1	1	1	0.00%
Major	1	1	1	0.00%
Office Manager	1	1	1	0.00%
Sheriff	1	1	1	0.00%
Total Sheriff - Administration	17	17	17	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Sheriff - Enforcement:				
Captain	4	4	4	4
Corporal	6	6	6	6
DARE Officer	2	2	2	2
Deputy Sheriff	48	48	48	48
Investigator	24	24	25	25
Lieutenant	9	9	9	9
Resource Officer	6	6	6	6
Sergeant	11	11	10	10
Staff Sergeant	7	8	8	8
Training Officer	2	1	1	1
Transportation Coordinator	1	1	1	1
Truancy Officer	1	1	1	1
Total Sheriff - Enforcement	121	121	121	121
Sheriff - Jail:				
Administrative Assistant	1	1	1	1
Administrative Secretary	-	-	-	-
Booking Officer	11	11	11	11
Captain	1	1	1	1
Corporal	4	4	4	4
Custodian	1	1	1	1
Jail Operations Officer	71	71	69	69
Lieutenant	2	2	2	2
Sr. Maintenance Technician	1	1	1	1
Sergeant	4	4	4	4
Staff Sergeant	5	5	5	5
Visitation Clerk	1	1	-	-
Total Sheriff - Jail	102	102	99	99
Animal Control:				
Animal Control Director	1	1	1	1
Animal Control Officer	4	4	4	5
Animal Shelter Attendant	6	6	5	5
PT Animal Shelter Attendant	-	-	2	2
Total Animal Control	11	11	12	13
Emergency Management:				
Emergency Management Director	1	1	1	1
Total Emergency Management	1	1	1	1

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Sheriff - Enforcement:				
Captain	4	4	4	0.00%
Corporal	4	4	4	(33.33)%
DARE Officer	2	2	2	0.00%
Deputy Sheriff	51	55	51	6.25%
Investigator	25	25	25	0.00%
Lieutenant	9	9	9	0.00%
Resource Officer	6	6	6	0.00%
Sergeant	10	10	10	0.00%
Staff Sergeant	9	9	9	12.50%
Training Officer	-	-	-	(100.00)%
Transportation Coordinator	1	1	1	0.00%
Truancy Officer	1	1	1	0.00%
Total Sheriff - Enforcement	122	126	122	0.83%
Sheriff - Jail:				
Administrative Assistant	-	-	-	(100.00)%
Administrative Secretary	1	1	1	100.00%
Booking Officer	11	11	11	0.00%
Captain	1	1	1	0.00%
Corporal	4	4	4	0.00%
Custodian	1	1	1	0.00%
Jail Operations Officer	67	76	67	(2.90)%
Lieutenant	2	2	2	0.00%
Sr. Maintenance Technician	1	1	1	0.00%
Sergeant	4	4	4	0.00%
Staff Sergeant	6	6	6	20.00%
Visitation Clerk	-	-	-	0.00%
Total Sheriff - Jail	98	107	98	(1.01)%
Animal Control:				
Animal Control Director	1	1	1	0.00%
Animal Control Officer	5	5	5	0.00%
Animal Shelter Attendant	4	4	4	(20.00)%
PT Animal Shelter Attendant	4	4	4	100.00%
Total Animal Control	14	14	14	7.69%
Emergency Management:				
Emergency Management Director	1	1	1	0.00%
Total Emergency Management	1	1	1	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Coroner:				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total Coroner	2	2	2	2
Public Works - Administration:				
Administrative Assistant	1	1	1	1
Administrative Clerk	1	1	1	1
Administrative Secretary	1	1	1	1
Instrument Technician	1	1	1	1
Party Chief	1	1	1	1
Public Works Director	1	1	1	1
Service Writer	-	-	-	-
Survey Crew Supervisor	-	-	-	-
Total Public Works - Administration	6	6	6	6
Grading:				
Grading Supervisor	1	1	1	1
Motorgrader Operator	6	6	6	6
Total Grading	7	7	7	7
Patching:				
Patching Crew Leader	1	1	1	1
Road Maintenance Worker	2	2	2	2
Total Patching	3	3	3	3
Signs:				
Sr. Sign Maintenance Worker	1	1	1	1
Sign Crew Supervisor	1	1	1	1
Total Signs	2	2	2	2
Road Maintenance:				
Ditching Crew Supervisor	2	2	2	2
Drainage Crew Supervisor	-	-	-	-
Heavy Equipment Operator	5	7	7	7
Mowing Crew Leader	-	-	-	-
Mowing Equipment Operator	3	3	3	3
Road Mowing Supervisor	1	1	1	1
Road Maintenance Worker	4	5	5	5
Road Superintendent	1	1	1	1
Road Supervisor	-	-	-	-
Sr. Heavy Equipment Operator	4	4	4	4
Truck Driver	4	4	4	4
Total Road Maintenance	24	27	27	27

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Coroner:				
Coroner	1	1	1	0.00%
Deputy Coroner	1	1	1	0.00%
Total Coroner	2	2	2	0.00%
Public Works - Administration:				
Administrative Assistant	1	1	1	0.00%
Administrative Clerk	-	-	-	(100.00)%
Administrative Secretary	2	2	2	100.00%
Instrument Technician	1	1	1	0.00%
Party Chief	-	-	-	(100.00)%
Public Works Director	1	1	1	0.00%
Service Writer	-	1	-	0.00%
Survey Crew Supervisor	1	1	1	100.00%
Total Public Works - Administration	6	7	6	0.00%
Grading:				
Grading Supervisor	1	1	1	0.00%
Motorgrader Operator	6	6	6	0.00%
Total Grading	7	7	7	0.00%
Patching:				
Patching Crew Leader	1	1	1	0.00%
Road Maintenance Worker	2	2	2	0.00%
Total Patching	3	3	3	0.00%
Signs:				
Sr. Sign Maintenance Worker	1	1	1	0.00%
Sign Crew Supervisor	1	1	1	0.00%
Total Signs	2	2	2	0.00%
Road Maintenance:				
Ditching Crew Supervisor	-	-	-	(100.00)%
Drainage Crew Supervisor	2	2	2	100.00%
Heavy Equipment Operator	7	7	7	0.00%
Mowing Crew Leader	1	1	1	100.00%
Mowing Equipment Operator	3	3	3	0.00%
Road Mowing Supervisor	-	-	-	(100.00)%
Road Maintenance Worker	5	5	5	0.00%
Road Superintendent	1	-	1	0.00%
Road Supervisor	-	1	-	0.00%
Sr. Heavy Equipment Operator	4	4	4	0.00%
Truck Driver	4	4	4	0.00%
Total Road Maintenance	27	27	27	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Construction:				
Construction/Material Transport Supervisor	1	1	1	1
Fuel Truck Driver	-	-	-	-
Heavy Equipment Operator	3	3	2	3
Material Transport Crew Leader	-	-	-	-
Material Transport Crew Supervisor	1	1	1	1
Truck Driver	5	5	5	5
Total Construction	10	10	9	10
Total General Fund	482	492	490	495
Commissary:				
Custodian	1	1	1	1
Jail Operations Officer	1	1	1	1
Total Commissary	2	2	2	2
Alternative Dispute Resolution:				
ADR Administrative Assistant	1	1	1	1
Secretary	1	1	1	1
Total Alternative Dispute Resolution	2	2	2	2
Solicitor - VOCA:				
Victim Advocate	-	-	1	1
Total Solicitor - VOCA	-	-	1	1
Jail Operations:				
Maintenance Coordinator	1	1	1	1
Total Jail Operations	1	1	1	1

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Construction:				
Construction/Material Transport Supervisor	1	1	1	0.00%
Fuel Truck Driver	1	1	1	100.00%
Heavy Equipment Operator	1	1	1	(66.67)%
Material Transport Crew Leader	1	1	1	100.00%
Material Transport Crew Supervisor	-	-	-	(100.00)%
Truck Driver	5	5	5	0.00%
Total Construction	9	9	9	(10.00)%
Total General Fund	495	521	494	(0.20)%
Commissary:				
Custodian	1	1	1	0.00%
Jail Operations Officer	1	1	1	0.00%
Total Commissary	2	2	2	0.00%
Alternative Dispute Resolution:				
ADR Administrative Assistant	1	1	1	0.00%
Secretary	1	1	1	0.00%
Total Alternative Dispute Resolution	2	2	2	0.00%
Solicitor - VOCA:				
Victim Advocate	1	1	1	0.00%
Total Solicitor - VOCA	-	-	1	0.00%
Jail Operations:				
Maintenance Coordinator	1	1	1	0.00%
Total Jail Operations	1	1	1	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
911 Operations:				
911 Director	1	1	1	1
Accreditation Manager	-	1	1	1
Administrative Assistant	-	-	-	-
Administrative Clerk	1	1	1	1
Assistant Team Leader	4	4	4	4
Operations Supervisor	1	1	1	1
PT Telecommunications Clerk	1	-	1	1
PT Telecommunications Specialist	-	-	-	-
PT Telecommunications Technician	-	-	-	-
System Analyst	1	1	1	1
System Manager	-	-	-	-
Team Leader	4	4	4	4
Telecommunications Officer	11	11	10	11
Telecommunications Specialist	13	13	11	12
Training Officer	1	1	1	1
Total 911 Operations	38	38	36	38
Victim/Witness:				
PT Administrative Secretary	1	1	1	1
Sr. Victim Advocate	-	-	-	-
Victim Advocate	1	1	1	1
Total Victim Witness	2	2	2	2
Fire/Rescue:				
Code Enforcement Officer	-	-	-	-
Fire Chief	1	1	1	1
Fire Marshall	1	1	1	1
Fire Prevention Inspector	-	-	-	-
Fire/Enforcement Inspector	1	1	1	1
Firefighter/First Responder	9	9	9	9
Lieutenant	-	-	-	-
Sergeant	3	3	3	3
Training Officer	1	1	1	1
Zoning/Enforcement Officer	3	4	4	4
Total Fire/Rescue	19	20	20	20
Mosquito Control:				
Mosquito Control Technician	1	1	1	1
Total Mosquito Control	1	1	1	1
County Planner:				
County Planner	1	1	1	1
Planner	1	1	1	1
Total County Planner	2	2	2	2

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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
911 Operations:				
911 Director	1	1	1	0.00%
Accreditation Manager	-	1	1	0.00%
Administrative Assistant	1	1	1	100.00%
Administrative Clerk	-	-	-	(100.00)%
Assistant Team Leader	4	4	4	0.00%
Operations Supervisor	1	1	1	0.00%
PT Telecommunications Clerk	-	-	-	(100.00)%
PT Telecommunications Specialist	1	1	1	100.00%
PT Telecommunications Technician	1	1	1	100.00%
System Analyst	-	-	-	(100.00)%
System Manager	1	1	1	100.00%
Team Leader	4	4	4	0.00%
Telecommunications Officer	11	13	11	0.00%
Telecommunications Specialist	11	12	11	(8.33)%
Training Officer	1	1	1	0.00%
Total 911 Operations	38	41	38	0.00%
Victim/Witness:				
PT Administrative Secretary	1	1	1	0.00%
Sr. Victim Advocate	1	1	1	100.00%
Victim Advocate	-	-	-	(100.00)%
Total Victim Witness	2	2	2	0.00%
Fire/Rescue:				
Code Enforcement Officer	4	4	4	100.00%
Fire Chief	1	1	1	0.00%
Fire Marshall	1	1	1	0.00%
Fire Prevention Inspector	1	1	1	100.00%
Fire/Enforcement Inspector	-	-	-	(100.00)%
Firefighter/First Responder	9	12	9	0.00%
Lieutenant	-	3	-	0.00%
Sergeant	3	3	3	0.00%
Training Officer	1	1	1	0.00%
Zoning/Enforcement Officer	-	-	-	(100.00)%
Total Fire/Rescue	20	26	20	0.00%
Mosquito Control:				
Mosquito Control Technician	1	1	1	0.00%
Total Mosquito Control	1	1	1	0.00%
County Planner:				
County Planner	1	1	1	0.00%
Planner	1	2	1	0.00%
Total County Planner	2	3	2	0.00%

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Approved Positions

Positions	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget
Zoning:				
Administrative Assistant	1	1	1	1
Administrative Technician	1	1	1	1
Zoning Administrator	1	1	1	1
Zoning Analyst	-	-	-	-
Total Zoning	3	3	3	3
Total Special Revenue Funds	70	71	70	72
Water & Sewer:				
Customer Service Clerk	2	2	2	2
Customer Service Supervisor	1	1	1	1
Principal Utilities Inspector	1	1	1	1
Sr. Utility Maintenance Worker	1	1	1	1
Superintendent	1	1	1	1
Utilities Director	1	1	1	1
Utilities Maintenance Technician	-	-	-	-
Utilities Maintenance Worker	2	2	2	2
Utilities Service Worker	10	10	10	10
Total Water & Sewer	19	19	19	19
Sanitation:				
Recycling Attendant PT	5	-	-	-
Recycling Attendant	6	-	-	-
Sanitation Supervisor	1	-	-	-
Solid Waste Equipment Operator	3	-	-	-
Total Sanitation	15	-	-	-
Total Enterprise Funds	34	19	19	19
Equipment Maintenance:				
Inventory Coordinator	1	1	1	1
Maintenance Supervisor	1	1	1	1
Mechanic	5	5	5	5
Mechanic's Helper	1	1	1	1
Sr. Mechanic	-	-	-	-
Welder	1	1	1	1
Total Equipment Maintenance	9	9	9	9
Total Internal Service Funds	9	9	9	9
Total Positions	595	591	588	595

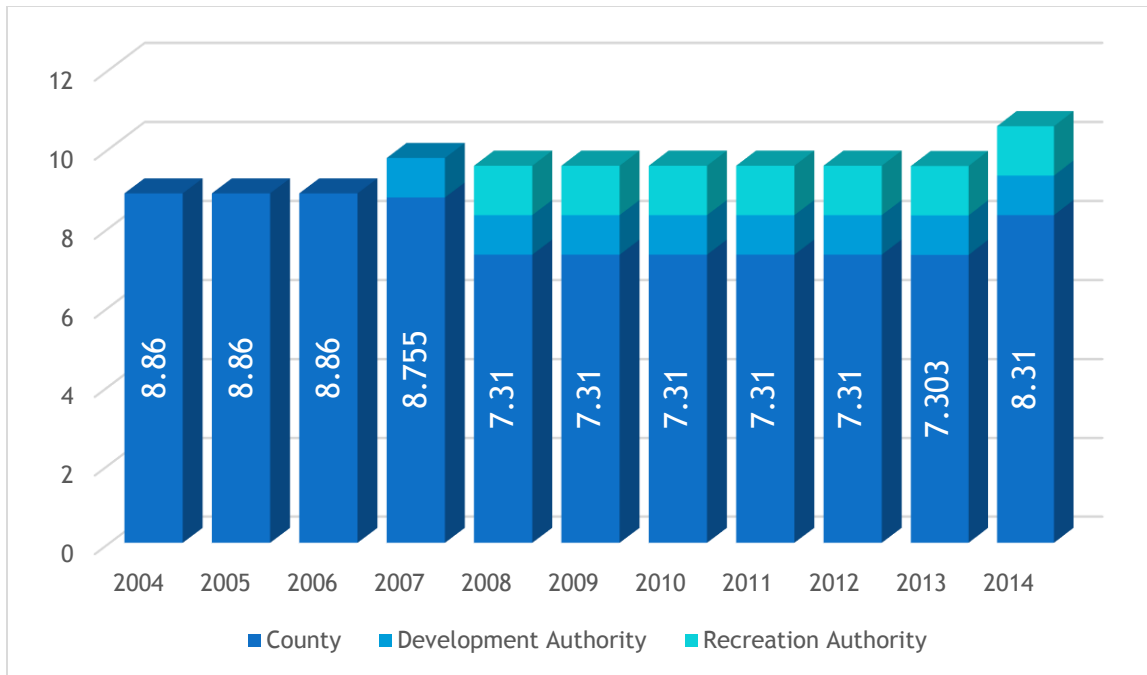
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Approved Positions

Positions	FY 2015 Actual	FY 2016 Request	FY 2016 Budget	Percent Change
Zoning:				
Administrative Assistant	-	-	-	(100.00)%
Administrative Technician	1	1	1	0.00%
Zoning Administrator	1	1	1	0.00%
Zoning Analyst	1	1	1	100.00%
Total Zoning	3	3	3	0.00%
Total Special Revenue Funds	72	82	72	0.00%
Water & Sewer:				
Customer Service Clerk	2	2	2	0.00%
Customer Service Supervisor	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	0.00%
Sr. Utility Maintenance Worker	1	2	1	0.00%
Superintendent	1	2	1	0.00%
Utilities Director	1	1	1	0.00%
Utilities Maintenance Technician	2	2	2	100.00%
Utilities Maintenance Worker	-	-	-	(100.00)%
Utilities Service Worker	10	13	10	0.00%
Total Water & Sewer	19	24	19	0.00%
Sanitation:				
Recycling Attendant PT	-	-	-	0.00%
Recycling Attendant	-	-	-	0.00%
Sanitation Supervisor	-	-	-	0.00%
Solid Waste Equipment Operator	-	-	-	0.00%
Total Sanitation	-	-	-	0.00%
Total Enterprise Funds	19	24	19	0.00%
Equipment Maintenance:				
Inventory Coordinator	1	1	1	0.00%
Maintenance Supervisor	1	1	1	0.00%
Mechanic	3	3	3	(40.00)%
Mechanic's Helper	1	1	1	0.00%
Sr. Mechanic	2	2	2	100.00%
Welder	1	1	1	0.00%
Total Equipment Maintenance	9	9	9	0.00%
Total Internal Service Funds	9	9	9	0.00%
Total Positions	595	636	594	(0.17)%

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Millage History



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Five Year Projection

Highlights:

- ☞ Tax revenues, which make up the majority of general fund revenues, significantly declined and have been virtually flat for the past several years. There was a small millage increase in 2015 which slightly increased property taxes; however, legislative changes and the economy have both had an impact on sales tax. There is no anticipation of this trend changing in the near future.
- ☞ Other significant revenue sources have also seen declines in recent years. The Georgia Department of Revenue cancelled its mowing contract during 2015. Prisoner housing revenues have declined as cities are turning over their prisoners to the County more rapidly. Fines in general have been on the decline for the past several years and are half or less than their 2005 levels.
- ☞ Over half of general fund expenditures are related to personnel. While some positions have been added, most departments are still shorthanded. This will need to be addressed over the next few years. Costs for insurance and retirement have been increased significantly over the past several years; however, they appear to be leveling off with the wellness program.
- ☞ Most of the capital investment for the general fund has moved to the SPLOST funds.
- ☞ The County has no plans for additional debt service. The capital lease for the Judicial Complex will mature in 2024.
- ☞ Based on pre-audited amounts, the County would end 2015 in the black. For the prior two fiscal years, the County operated at a loss. The losses would have been more significant and would have covered more years had the County not been so conservative in its budgeting.

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Five Year Projection

(in \$1,000s)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Property Taxes	32,077.5	32,500.0	33,000.00	33,500.00	34,000.00
LOST	12,250.0	12,500.0	12,750.0	13,000.0	13,250.0
Other Taxes	543.0	550.0	550.0	550.0	550.0
Fines	1,485.0	1,500.0	1,500.0	1,500.0	1,500.0
Other Revenues	5,103.0	5,200.0	5,500.0	5,700.0	6,000.0
Total Revenues	51,458.5	52,250.0	53,300.0	54,250.0	55,300.0
Personal Services	26,456.1	26,985.2	27,524.9	28,075.4	28,636.9
Supplies & Materials	358.3	375.0	400.0	400.0	400.0
Services & Contracts	22,284.5	22,300.0	22,350.0	22,400.0	22,450.0
Capital Outlay	406.9	500.0	600.0	700.0	800.0
Debt Service	1,046.6	1,050.0	1,050.0	1,050.0	1,050.0
Operating Transfers	906.0	925.0	950.0	975.0	1,000.0
Total Expenditures	51,458.5	52,135.2	52,874.9	53,600.4	54,336.9
(Challenge)/Surplus	-	114.8	425.1	649.6	963.1

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Glossary of Terms

Aa

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.

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.

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

Approved Positions: The number of positions and titles of those positions authorized for a department or function.

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

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

Assessment Cap: The level at which assessment values of property is fixed. The General Assembly placed a moratorium on increasing property values for three years, fixing them at the 2008 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.

Bb

BOC: Board of Commissioners - the elected, governing body of Lowndes County

Balanced Budget: Revenues and fund balance exceed expenditures.

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Glossary of Terms

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

Bond Counsel: Legal counsel that gives opinions of tax exempt status and other matters regarding bond issues.

Bond Rating: A system of appraising and rating the investment value of individual bond issues

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 Adoption: The formal approval of the budget by the Board of Commissioners including resolutions.

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.

Budget Committee: The team responsible for managing the budget process from year to year. The Budget Committee includes the County Manager and Finance Director and any additional personnel selected to assist in that budget year.

Budget Control: The control or management of governmental units or enterprises in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues

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.

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Glossary of Terms

Budget Package: The official budget worksheets and associated documents used to gather information from departments for input into the budget.

Budget Process: The steps and procedures necessary annually to create a budget from planning to final adoption and creation of the Budget Document.

Budget Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources.

Budget Transmittal Letter: The formal document presenting the budget to the Board of Commissioners and explaining the relevant data behind the final document.

Budget Year (Cycle/Period): 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.



CAD: Computer Aided Dispatch - a system which facilitates the prompt dispatch of appropriate emergency vehicles in response to calls for assistance

CAFR: Comprehensive Annual Financial Report - a report compiled annually which provides detailed information on an organization's financial status

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

Capital Asset: See Fixed Asset

Capital Budget: The portion of the budget related to capital outlay.

Capital Improvement Program (CIP): A multi-year plan that identifies new and/or additional capital items or projects

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.

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Glossary of Terms

Cc

Capital Project Fund: A governmental fund to account for the financial resources and acquisition or construction of major capital items and facilities

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

CDBG: Community Development Block Grant

Charges for Service: Revenue received for services provided by County departments

CIP: See Capital Improvement Program

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.

Comprehensive Plan: A long-term plan to control and direct the use and development of property in the County

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.

Dd

Debt Limit: The maximum amount of debt that can be legally incurred

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.

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Dd

Disbursement: Funds paid for goods or services received which results in a decrease in net financial resources

DOT: Department of Transportation, typically the Georgia DOT

Ee

EDEN Systems: The current software system used by the County for public administration

800MHz - Eight Hundred Megahertz: The public safety radio system which allows Lowndes County emergency personnel and other surrounding emergency services to communicate directly

EMA: Emergency Management Agency - referring to Lowndes EMA

EMS: Emergency Medical Services - Ambulance service

EMT: Emergency Medical Technician - specially trained personnel, often referred to as a paramedic

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.

EPA: Environmental Protection Agency - a federal agency established to control pollution, coordinate and support research, antipollution activities, and make public environmental impact statements

EPD: Environmental Protection Division - Georgia's pollution control and research division

Escrow: A system of transfer in which deed, bond or money is delivered to a third party to hold until conditions or terms are met

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Ex

Escrow Account: A bank account generally held in the name of the depositor and escrow agent which is returnable to the depositor or payable to a third party when conditions or terms are met

Ethics Code: The code of ethics that underlies all policies and procedures as well as discussions and practices

EVT: An acronym for Emergency Vehicle Technician.

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.

Ff

4H: Four H (Head, Heart, Hands and Health) - a youth development program which focuses on teaching life skills

Fieri Facias (FiFa): A judicial writ directing a Sheriff to satisfy a judgment from a debtor’s property

Fines and Forfeitures: A source of revenue received from bond forfeitures, authorized fines and confiscated funds

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.

Fixed Assets: Capital items of a long-term character which are intended to be held or used such as land, buildings, improvements, machinery or equipment

FLSA: Fair Labor Standards Act - a federal act which sets minimum wage, overtime pay, equal pay, record keeping and child labor standards

FTE: Full Time Equivalent - referring to personnel

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Ff

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

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 Appropriation: Funds appropriated and set aside for future use

Future Land Use Map: An official graphical representation of the county resulting from assessment of existing conditions and needs, goals and policy objectives to determine future growth

Gg

GAAP: See Generally Accepted Accounting Principles

GASB: Governmental Accounting Standard's Board

GASB 34: This statement established a new framework for government financial reports when passed in 1999.

GCIC: Georgia Crime Information Center - a state law enforcement computer network that tracks data such as warrants and stolen property throughout the state

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

General Obligation Bonds: Bond debt that is issued with repayment tied to the general revenues of the County.

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Gg

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.

GIS: See Geographic Information 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.

Grand Jury: A jury convened in a private session to evaluate accusations against persons charged with crimes to determine whether indictment is warranted

Grant: A contribution of assets from one organization to another to support a particular function or purpose

GRATIS: Georgia Registration and Title Information System - a state system for processing and verifying tags and titles of motor vehicles and mobile homes

GSCCCA: Georgia Superior Court Clerk's Cooperative Authority - A statewide central index for UCC filings

Guardian Ad Litem: A court-appointed guardian that serves as a mediator between opposing parties until custody issues are resolved

Hh

HazMat: Hazardous materials

HB 489: House Bill 489 - Service Delivery Strategy Act - a legislation that requires all Georgia counties and cities to review their current provision of services to determine methods to make delivery of those services more efficient and cost effective

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Hh

Homestead Exemption: A tax relief whereby state law permits local government to exempt a fixed dollar amount of the appraised value of qualifying residential property

HUD: The U.S. Department of Housing and Urban Development

HVAC: Heating, Ventilation and Air-Conditioning

Ii

Infrastructure: The basic facilities, equipment and installations needed for a function system or organization (e.g. roads, bridges, public buildings)

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash

Interfund Transfer: A method used to transfer monies from one fund to another

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

Internal Service Fund: A proprietary fund used to account for the financing of goods and services provided by one department to another department of a government

ITS: Information Technology Services

Kk

KLVB: Keep Lowndes Valdosta Beautiful - a local division of the Keep America Beautiful Program that receives funding from the County's Landfill Fund

Ll

Land Use Designation: Future land use designations that correspond to the Comprehensive Plan and the ULDC

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Ii

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

Licenses and Permits: Fees collected for the issuance of licenses and permits such as alcohol licenses and land disturbance permits

Local Maintenance & Improvement Grant (LMIG): Funding from the Georgia Department of Transportation for paving and related projects.

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.

LOST: See Local Option Sales Tax

Mm

Major Fund: A fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

MDC: Mobile Data Computer - Laptop computers used in emergency vehicles to provide instant access to data

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.

Miscellaneous Revenue: All revenues received and not otherwise classified such as stamps, copies, etc.

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.”

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Mm

Moody's: One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers

Motor Vehicle Tax: An ad valorem tax levied on motorized vehicles designated for use on public roads

Nn

NCIC: National Crime Information Center - a national law enforcement computer network which tracks data such as warrants and stolen property

Non-Major Fund: Any fund that does not meet the requirements of a major fund as defined

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

Oo

Occupational Tax: Taxes levied on occupations, businesses and trades - commonly referred to as a business license

OCGA: Official Code of Georgia - Official laws enacted by the legislature

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

Operating Expenditure: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery

Open Records Act: A legislative act which authorizes public access to certain records classified as public information

Other Financing Sources: Non-operating revenue received to assist with county operations

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Oo

Other Taxes: Taxes collected as authorized by state law or county ordinance such as sales, beer or hotel/motel

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

Pp

Parcel Map: A computer generated digital outline of properties in the county

Performance Measure: A quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department

Penalties and Interest: Fees collected for violation or delinquency

Personal Property: Mobile property not attached to real estate including tangible property and intangible property

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

POST: Peace Officer Standards and Training Council - A state entity that regulates the initial and ongoing training/certification of all police officers throughout the state

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.

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

Qq

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

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Rr

Real Property: Immobile property such as land, natural resources and fixed assets

Reapportionment: Redrawing of the representative district lines every ten years based on current population figures from the U.S. Census Bureau

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.

Restitution: An act to make good or give an equivalent for loss, damage or injury

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.

Revenue Bonds: Bond debt that is issued and repayment is designated from a particular revenue stream. (Ex. Water/Sewer Bonds)

RFP: Request for Proposal - a document requesting vendors to respond with a proposal for a specific project or service as outlined in the request

RFQ: Request for Qualification - a document requesting vendors to respond with their qualifications for a specific project or service as outlined in the request

ROW: Right of Way

Ss

SCGA: Self Contained Breathing Apparatus - the “air packs” that firefighters wear while working in untenable atmospheres

SCADA: Supervisory Control and Data Acquisition System - a program which assists the Water/Sewer system with the collection of data and control of the information system

Service Delivery Strategy Act: See HB 489

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SGRC: Southern Georgia Regional Commission - the planning and intergovernmental coordination agency which Lowndes County is a member of

Special Assessment: An amount appearing on the property tax bill for citizens in a geographical area who have agreed to pay the assessment for some purpose, generally paving.

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.

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

SPLOST: See Special Purpose Local Option Sales Tax

Standard and Poor's (S&P): One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers

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



TANs: Tax Anticipation Notes - notes issued in anticipation of taxes and payable when those taxes are collected

Tangible Property: A category of personal property that has physical form and substance

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

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part

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

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Tt

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.

Uu

UCC: Uniform Commercial Code - uniform laws that govern commercial transactions including sale of goods, secured transactions and negotiable instruments

ULDC: See Unified Land Development Code

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

USGS: United States Geological Survey - an agency under the Department of the Interior that manages water, biological, energy and mineral resources

Vv

VALOR/GIS: Valdosta Lowndes Geographic Information System.

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

Ww

W2: The form that an employer must send to the employee and the IRS at the end of the year reporting annual wages and withholding

Work Release Program: Provides a range of sentencing alternative encouraging program participants to become productive members of society

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