



LOWNDES COUNTY, GEORGIA

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OPERATING BUDGET Fiscal Year 2022



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><u>Budget Committee:</u> K. Paige Dukes, County Manager Stephanie L. Black, Finance Director Kevin Beals, Human Resource Director Rachel Bowen, Accountant</p>	
	<p><u>Management Team:</u> K. Paige Dukes, County Manager Stephanie L. Black, Finance Director Belinda Lovern, County Clerk Meghan Barwick, Public Information Officer Kevin Beals, Human Resource Director Aaron Kostyu, ITS Director Chad McLeod, Director of Engineering Ferlisha Rountree, Probation Director Ashley Tye, EMA Director Linda Patelski, Animal Services Director Robin Cumbus, Public Works Director Danny Weeks, 911 Director Lloyd Green, Fire Chief Mindy Bates, Code Enforcement Director JD Dillard, Planning/Zoning Director Steve Stalvey, Utilities Director</p>
<p><u>Elected Officials:</u> Rodney Cain, Tax Commissioner Richard Cowart, Superior Court Judge Beth Green, Clerk of Superior Court John K. Edwards, State Court Judge Justin Cabral, Solicitor General Joni B. Parker, Chief Magistrate Judge Detria Powell, Probate Court Judge Ashley Paulk, Sheriff Austin Fiveash, Coroner</p>	



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lowndes County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation award to Lowndes County for its annual budget for the fiscal year beginning July 1, 2020. 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 communications device. The award is for a period of one year. We believe our current budget document continues to conform to the program requirements and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for fifteen consecutive years.

The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the year ending June 30, 2019. In order to receive this award, a government must publish an easily understandable and efficiently organized annual report that satisfies both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. This award is also for a period of one year. We believe our annual reports 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 thirteen consecutive years.

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June 15, 2021

Chairman Bill Slaughter
Commissioner Joyce E. Evans
Commissioner Scott Orenstein
Commissioner Mark Wisenbaker
Commissioner Demarcus Marshall
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 to you the proposed budget for Lowndes County for the year ending June 30, 2022. This is the first budget presented to this Board under my administration and I am very excited about all of the things going on in Lowndes County. Over the past decade, we have had some very lean years. Then, at the end of fiscal year 2020, we were hit with a global pandemic that changed so many things in our world. But we have persevered and come out stronger because of it. While the pandemic and its long-term effects are still not behind us, there has been additional funding provided that has allowed us to complete some projects that will further serve our community and help us reach our vision.

In February, the Board held its annual planning retreat to discuss not only the status of the County, but the future. For the first time in many years, we held the retreat out of town to give the Board and staff an opportunity to hold discussions in a more relaxed atmosphere, away from the day to day distractions. Along with discussions on finances and infrastructure, the Board also discussed some of the exciting projects that were in the works prior to COVID.

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As you recall, last year we had to shift our focus due to all of the uncertainty. COVID was in its early stages as we put the budget together and so we took a very conservative approach due to all of the unknowns. How long would this last? What economic impacts would this have on our community? How would this impact both revenues and services? This stance combined with prior year anomalies and new funding opportunities has put the County in a very good position to make great strides in the coming year.

As noted before, there have been some lean years and with those, fund balance had declined from the County's 120-day policy. The previous two fiscal years had some anomalies that contributed to positive growth in the fund balance, pushing the County over 120 days. Release of previously held court fines, adjustments in the TAVT formula, delays in software projects and shut downs during the pandemic have all contributed to increases in fund balance of \$3 million in 2019 and \$3.4 million in 2020, pushing the reserve to approximately 138 days. It is anticipated that 2021 will also be a positive year with the recognition of approximately \$2.8 million in CARES Act funding.

With all of these additions to fund balance, the County began to look at one-time purchases and projects that had been postponed or pushed back due to funding availability. Many of these items had been requested in the budget, often multiple times over the years, but funding had not been available for them at the time. Several will lead to much more efficient operations, saving money in the long run. The list includes items such as street sweepers, manlifts and courtroom audio/visual upgrades as well as small items such as tables, chairs, ice machines and body cameras. In looking at one-time items, we can protect the fund balance by avoiding use for recurring items and catch up on some things we have needed to purchase over the last several years.

With all of these factors, 2022 is a much different budget year. Changes in management have slightly shifted the focus. One-time purchases and projects have not only improved efficiencies but have taken some of the pressure off of the general fund. Two exciting projects are also the highlights of the upcoming year, the ABM project and the expansion of the fire department.

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In 2018, the County began working with ABM Industries to study its energy use and determine ways to improve and manage facilities. At the retreat, ABM team members presented the Board with a preliminary report which was adopted by the Board in May. The County entered into an agreement with ABM and financed \$43 million through a capital lease that will replace a large portion of the HVACs, chillers and boilers as well as add solar at several facilities. Additionally, the ABM project will replace the meters used in Water/Sewer as well as the software, allowing customers better access and reliability in managing their own water usage. The project is self-funding through the savings and additional water/sewer revenues.

During 2019, the County began exploring options for expanding fire services to include additional fully-manned stations. A plan was put together to complete this beginning in 2021 but due to COVID, that plan was put on hold. Staff worked throughout 2021 to develop a comprehensive plan that would result in three additional fully-manned stations coming online by July 2022. The plan will result in an additional millage for unincorporated residents but will provide enhanced fire protection throughout the county.

As you are aware, there is much planning and preparation in putting together each year's budget. During the retreat, your discussions and goals set the tone for the year. Adding to this are various plans, projects and studies. In the coming year, there is an update of the Unified Land Development Code, improved efficiencies related to Board of Assessors and appeals, expansion of the county's litter management program, bringing right of way mowing inhouse, a focus on water/sewer infrastructure maintenance and the incorporation of paved areas/sidewalks on paving projects. The County also contracts with Condrey and Associates to manage its pay plan. During the year, we contracted with Condrey and Associates to evaluate and make corrections to our pay plan based on current job descriptions. The recommendations made by Condrey ensure that our plan is fair to our employees and that it addresses compression and inflation. Those recommendations are included in this budget.

Before I delve deeper into the upcoming budget, I would like to take a moment to review the past year.

Accomplishments:

- GFOA Distinguished Budget Presentation Award – Lowndes County received the Distinguished Budget Presentation Award for the fifteenth consecutive year for its budget beginning July 1, 2020.

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- GFOA Certificate of Achievement for Excellence in Financial Reporting – Lowndes County received the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual report for the year ending June 30, 2019. This was the thirteenth consecutive award for the County.
- Bond Rating – Lowndes County maintains an excellent bond rating. The most recent ratings are Aa2 from Moody's and AA- from Standard and Poor's.
- Millage Rates – Lowndes County continued to make minor adjustments to the millage rate, rolling back 0.087 mills for 2020. This follows a rollback of 0.126 mills in the prior year. The budget presented does not anticipate an increase in the county-wide millage; however, because of the fire district, an additional 3 mills is expected for unincorporated residents.
- Special Purpose Local Option Sales Tax (SPLOST), Local Option Sales Tax (LOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST) – Significant increase in sales tax have occurred over the past twelve to eighteen months.

Challenges:

- Road Maintenance – Lowndes County still has a considerable inventory of unpaved roads that must be maintained. Through SPLOST, TSPLOST and other initiatives, improvements and paving continue.
- Legislative Changes – Legislative changes often have unforeseen consequences that impact the County's budget. The most recent legislation anticipated to have an impact relates to elections. Staff is currently studying the new legislation to determine the full effects.
- Illegal Dumping and Litter Control – During 2020, the County created a new Litter & Beautification Program to address issues in the unincorporated area. This division, working alongside Code Enforcement, has worked to improve the appearance of the roadways. Following on its success so far, the division will be expanding in the upcoming year.

Many years ago, the Board adopted a “Back to Basics” philosophy. While the County remained strong financially, not all requests were able to be funded. Keeping that in mind, I think it is also time to focus on return on investment, additional maintenance/replacement programs and citizen expectation with regards to services. Focusing on the basics has served Lowndes County well and I have a strong belief in it; however, I also think it is time to adjust that philosophy to address growth and improvements and to look to the future so that our community can remain competitive with regards to economic development and job creation opportunities.

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Budget Highlights:

Fund	FY 2021	FY 2022	Variance	% Change
General Fund	\$59,443,920	\$61,902,995	\$2,459,075	4.14%
Special Revenue Funds				
Commissary	\$1,199,664	\$1,417,184	\$217,520	18.13%
State Drug Seizures	\$-	\$500,000	\$500,000	100.00%
Federal Drug Seizures	\$1,000,000	\$500,000	\$(500,000)	(50.00)%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodation Tax	\$400,000	\$375,000	\$(25,000)	(6.25)%
Intergovernmental Grants	\$672,865	\$1,275,379	\$602,514	89.54%
Jail Operations	\$322,370	\$383,136	\$60,766	18.85%
Drug Abuse Treatment	\$195,000	\$170,000	\$(25,000)	(12.82)%
Emergency Comm.	\$3,763,189	\$4,268,393	\$505,204	13.42%
Victim/Witness	\$233,922	\$236,836	\$2,914	1.25%
Special Services	\$4,921,116	\$2,378,834	\$(2,542,282)	(51.66)%
Fire Services	\$-	\$7,016,417	\$7,016,417	100.00%
	\$12,808,126	\$18,621,179	\$5,813,053	45.39%
Capital Project Funds				
SPLOST VII	\$9,800,000	\$-	\$(9,800,000)	(100.00)%
SPLOST VIII	\$21,000,000	\$22,500,000	\$1,500,000	7.14%
TSPLOST	\$1,800,000	\$3,500,000	\$1,700,000	94.44%
Public Roads – LMIG	\$1,500,000	\$1,500,000	\$-	0.00%
	\$34,100,000	\$27,500,000	\$(6,600,000)	(19.35)%
Enterprise Funds				
Water Sewer	\$6,559,215	\$7,245,700	\$686,485	10.47%
Landfill	\$336,481	\$474,046	\$137,565	40.88%
Tax Lighting Districts	\$362,840	\$373,100	\$10,260	2.83%
	\$7,258,536	\$8,092,846	\$834,310	11.49%
Internal Service Funds				
Equipment Maintenance	\$2,811,497	\$2,807,828	\$(3,669)	(0.13)%
Health Insurance	\$7,326,660	\$7,418,292	\$91,632	1.25%
Workers Compensation	\$370,000	\$374,759	\$4,759	1.29%
Technology Fleet	\$810,825	\$821,960	\$11,135	1.37%
	\$11,318,982	\$11,422,839	\$103,857	0.92%
All Funds	\$124,929,564	\$127,539,859	\$2,610,295	2.09%

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The fiscal year 2022 proposed budget totals \$127,539,859, up from \$124,929,564 or 2.09% from the prior year. The budget is comprised of 76.85% operating costs and 23.15% capital. The operating budget is \$98,010,298, up from \$89,914,518 or 8.26%. The capital budget is \$29,529,561, down from \$35,015,046 or (15.67)%.

The General Fund budget totals \$61,902,995, up from \$59,443,920 or 4.14% from the prior year. Capital expenditures account for a very small percentage of the General Fund at \$548,364. General Fund capital expenditures increased from the prior year total of \$398,920 or 37.46%.

The single largest revenue source in the General Fund is property tax. For several years, the property tax had been virtually flat. In the past eighteen months, there had been some growth; however, COVID hit during the budget process last year and concerns over the impacts on all revenues were considered.

Taxes make up \$53,227,500 of General Fund revenues or 85.99%, up from \$51,317,500. Property tax accounts for \$34,117,500 of General Fund revenues or 55.11%, down from \$34,292,500.

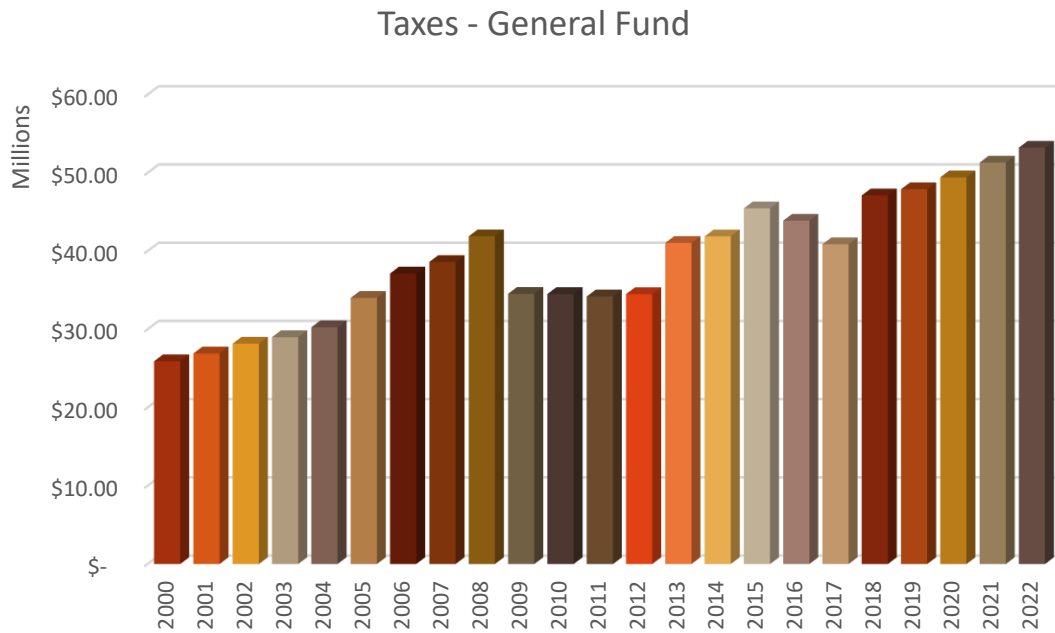


FIGURE 1 - TAX REVENUE HISTORY

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While there are still some concerns over the impacts of COVID, the majority of the county's revenues have remained healthy and reflect an increase of 4.14% in the General Fund and 10.97% overall. The majority of that increase relates to two new items, an unincorporated fire district millage and a stormwater fee.

For the past two years, the Board of Commissioners has discussed options for expanding the Fire/Rescue services. Currently, Fire/Rescue is a mix of volunteer and paid staff with one full-time station. Based on growth and citizen demands, in the proposed budget, the County plans to stand up three additional full-time stations which will provide coverage throughout the unincorporated area. While the majority of renovation costs to provide living quarters in the stations is covered in with current funding, the additional personnel and operating costs will require a millage paid by the unincorporated residents. Additionally, you will notice in your budget that Fire/Rescue has been moved into a separate fund for 2022.

The stormwater fee will also be added in the 2022 budget; however, the stormwater program is being moved to the Special Services Fund in 2022. With the expansion of services under that program, additional funding was required. At the end of 2021, additional monitoring was required that added significant costs to the program. The Stormwater Technician position was also one of the positions frozen during 2021. The new stormwater fee will cover these additional costs as well as allow for easement maintenance for Public Works, Engineering and Water Sewer.

The three main components of an expenditure budget are personnel, operations and capital. While personnel has always been an important part of any budget, it was a priority in developing this year's document. During the economic downturn, the County eliminated a large number of positions. While some of those have been added back over time, most have not. With the amount of growth in the county and the demand for services, additional personnel are necessary. The vast majority of new positions, however, relate to the expansion of fire services. The results of that plan are included in the proposed budget. Personnel costs represent \$33,601,900 of the General Fund or 54.28% and \$45,365,156 of the total budget or 35.57%.

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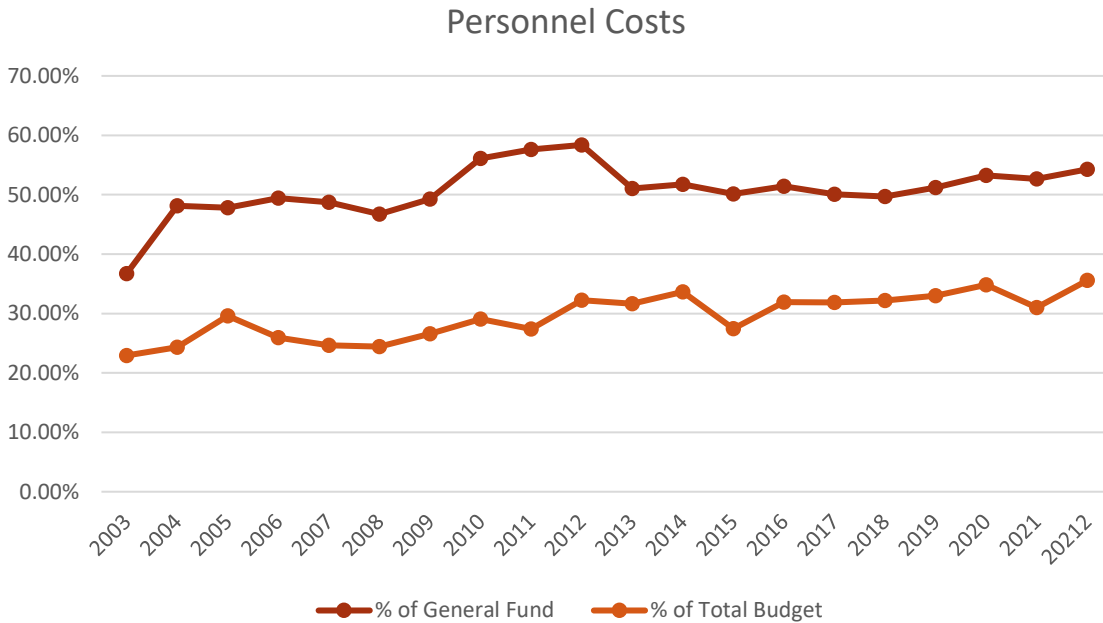


FIGURE 2 - PERSONNEL AS A PERCENTAGE OF BUDGET

Operationally, the budget includes expansions of programs including Fire/Rescue, Stormwater and Litter and Beautification. In the coming years, the ABM project will be integrated into the budget. During 2021, the Board entered into an agreement with ABM for an energy management program intended to save energy. As part of that program, the County entered into a \$43 million capital lease that will upgrade or replace HVAC systems and integrate water controls as well as making major improvements to the water sewer system. Under this program, all water meters will be upgraded, a new meter reading and billing system will be installed and citizens will have more access to their accounts to better manage their own consumption.

Finally, capital replacement and improvement is a priority that we will be working on throughout the coming year. Because of budget constraints, we have not always been able to keep up with needs and have seen increases in our maintenance costs because of this. Some of these items have been replaced already or are in the process of being purchased. Fund balance increased significantly during the last two budget years due to unexpected revenues and delays on projects. The increase has pushed the County over its 120-day reserve policy. As a result, we have taken the opportunity to purchase some of those one-time capital items that had been denied in previous years. As well as providing relief to the budget requests for items, it will reduce some maintenance costs, improve efficiencies and safety for our employees.

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I am excited about what is happening in Lowndes County this year. This is my first budget as County Manager and I am very pleased with the financial situation we are in and the projects we were able to address in this budget. I would be remiss if I did not acknowledge the part that Joe Pritchard played in ensuring that we maintained that financial strength as the County Manager for nearly twenty years. His leadership helped to shape the current vision and develop the staff in leadership positions today. As was his objective, we have put this budget together with no anticipation of a millage increase outside of the fire district millage.

I would also like to express my appreciation of the employees of Lowndes County for their hard work and dedication to serving this community. Coming from a human resources background, employees hold a special place in my heart. It is their commitment to this county and making it a better place that has seen us through lean times and now a pandemic. They are always there to answer the call.

Finally, I would like to recognize Stephanie Black, Finance Director, Kevin Beals, Human Resource Director and their staff for formulating this document. Their diligence and commitment are to be commended. Great things are coming to Lowndes County!

Sincerely,

K. Paige Dukes
County Manager

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Summary of Changes in Service Levels

Expansion of Clyattville Fire Station – will provide fully-manned fire services on the south end of the county	September 2021
Expansion of Bemiss Fire Station – will provide fully-manned fire services along the Bemiss corridor and will house the sixth EMS station, improving response times	April 2022
Expansion of Mineola Fire Station – will provide fully-manned fire services in the densely populated Mineola area	June 2022
Update of the Unified Land Development Code – complete review and revision of the ULDC to address issues and will include input from stakeholders in the development community	December 2021
Addition of a second Board of Equalization – to address a backlog of reviews and appeals	January 2022
Expansion of the Litter & Beautification Program – to expand the program to further address litter issues and beautification projects	Fall 2021
In-house Right of Way Mowing – moving from contracted mowing to address areas of concern from citizens and the Board	December 2022
Enhancement of Water/Sewer Customer Service – addition of a portal that will allow customers who have been converted to smart meters to manage their accounts through an app	Spring 2022
Expansion of the Stormwater Program – to include easement maintenance for Engineering Services, Public Works and Water/Sewer	Spring 2022

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Commission Goals

Each year at the annual retreat, the Board of Commissioners set goals for the upcoming year which in turn set the direction and tone for the year. For many years the Board set very specific goals. However, when the economy suffered a downturn in 2010, their focus turned to a “Back to Basics” philosophy of meeting the citizens’ needs and demands while remaining financially stable and sound. The goals during those years became the basic tenets for everything that the County does. While the Board has returned to setting more formal long-term and short-term goals, these basic objectives still remain as the foundation for everything that we do.

- COI – To ensure citizen safety and quality of life
- COII – To educate the public and employees regarding their county government
- COIII – To ensure the financial strength of the County
- COIV – To provide services in an efficient, effective and responsive manner

As the budget process begins each year, every department and elected official is reminded of these objectives. The goals set during the retreat are adopted by the Board during a regular meeting, generally during the same month and before budget packages are due back to Finance to begin the process.

Short-term Goals

- [Study the Feasibility of a County Inspections Department](#) – Review data related to current inspections and permitting departments to determine in Lowndes County could support this service based on revenues that would be collected from the unincorporated area. For years, the development community has expressed concerns over the difficulty and lengthy time frames with the current inspections department. **COI, COIII, COIV – Staff has prepared information for the Commission to review.**
- [Improve Lowndes County's Animal Welfare Ordinance](#) – Instruct staff to review and recommend improvements to the current animal welfare ordinance to address needs related to health, safety and animal welfare. This is an on-going process to continuously improve animal welfare and responsible pet ownership in the community. **COI, COII, COIV – Staff has prepared information for the Commission to review.**

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Commission Goals

Short-term Goals

- Community Water System Risk Analysis – Compile data identifying age, location 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 failing individual systems or incorporating them into the County’s existing system. COI, COIII, COIV – Staff has expanded efforts to not only identify locations and risks of private water system, but to also identify existing systems that are near County infrastructure. A report will be presented to the Board for consideration.
- Bemiss Fire Station Facility Upgrade for Addition of EMS Services – Finalize plans to partner with South Georgia Medical Center to design and finance facility improvements for the housing of EMS at the County’s fire station on Bemiss Road in order to enhance emergency medical response services. COI, COIII, COIV – During fiscal year 2020, SGMC added a sixth squad to improve services along the Bemiss corridor. In conjunction with the expansion of fire services in the unincorporated area, renovations are being made to the Bemiss station that will be funded through SPLOST.
- Expansion of Unincorporated Fire Services – Develop a plan to stand up three additional fully staffed fire stations in the unincorporated area, providing coverage of each area and improving response times. COI, COIII, COIV – At the 2020 retreat, the Board developed a plan to expand fire services but the plan was put on hold due to COVID. Staff has revised the plan over the past six months and will stand up Clyattville in the fall, Bemiss in early spring and Mineola by the end of the fiscal year.

Long-term Goals

- Continue Efforts to Provide Support for Moody Air Force Base – Draft a strategic plan to establish partnership guidelines for ongoing operations of MAFB including personnel support, service integration, technology enhancements and infrastructure support. COI, COIII, COIV – County officials have worked on several efforts related to community support of MAFB; the P4 initiative continues to garner attention from the Air Force and other communities.

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Commission Goals

Further Initiatives

- [Road “Build-Up” List](#) – Determine the need for a road “dressing” crew. With the many miles of unpaved roads in Lowndes County, a dedicated crew may be needed just to handle this function, maintaining the roads to standards.
- [Code Enforcement Accountability](#) – Determine the best way to address litter control and clean-up activities. The County created a Litter and Beautification Program to work with Code Enforcement and address litter control and clean-ups. For fiscal year 2022, this program is being expanded.
- [Unified Land Development Code](#) – Determine the direction for rewriting and updating the maps. The ULDC has been updated annually but a complete review is due. Changes in the community such as the growing number of event venues requires periodic review. This review was originally planned during fiscal year 2020 but was delayed due to staffing changes. The review is currently underway and will be completed in early 2022.

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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 lead to the plan as well as establishing the goals and objectives of the Board of Commissioners. The document should discuss the 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 communication 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 community profile, information on fund structure and policies, a discussion on current goals and organizational information.
- [Financial Summary](#) – This section provides the reader with an 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 specific budget information and history as well as goals, objectives and performance measures.
- [Appendices](#) – This section provides supplemental information to assist the reader in understanding the budget document. Included is a glossary of terms, a five-year projection and a detailed chart for approved positions.

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

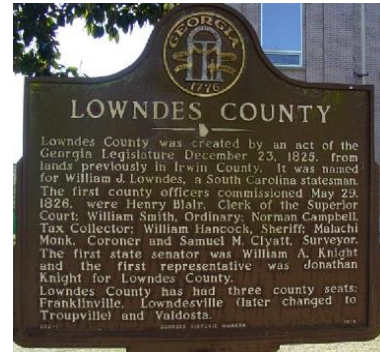
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A History of Lowndes County

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.

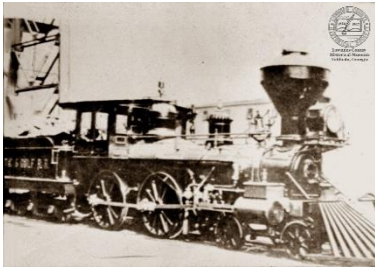
In 1821, four settlers, James Rountree, Lawrence Folsom, Drew Vickers and Alfred Belote, moved to a section of Georgia which is now known as Lowndes County. The following year, the State commissioned General John Coffee and the militia to cut a road from Telfair County to Thomas County. Realizing the potential, Sion Hall and his son Enoch came to the region and began a sawmill and eventually establishing a store. 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 courthouse, post office and a store. Court convened for the first time in May, 1829. Franklinville proved to be unsatisfactory as a county seat and the commissioners decided to move to the junction of the Withlacoochee and Little Rivers. In 1837, Troupville became the new county seat, named for Governor George Troup, one of Georgia's most noted governors. Troupville grew rapidly, soon becoming a town with stores, residences, shops and churches. It soon built a courthouse.



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A History of Lowndes County



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 to the south of the county seat. Realizing the rail line was vital to their progress, the commissioners decided once again to relocate the county seat along the rail line in 1859. While the name did not remain, the citizens wanted to retain some ties to

Governor Troup and named the new town 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 for Sea Island cotton in the world. Coca-Cola's second bottling company in the world was also located in Lowndes County.



The Strickland Cotton Mill was established in 1900 and was one of the largest industries in early Lowndes County. Employees of the mill lived in the company town which became known as Remerton. Although the mill is no longer in operations, Remerton continues to thrive, offering shopping and nightlife. Hahira, incorporated in 1891, is home to the Hahira Honey Bee Festival. Lake Park, incorporated in 1890, is an agricultural community which thrives around Twin Lakes. Although it was not incorporated until 1968, Dasher was established in 1893 and is home to Georgia Christian School.



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 July 1, 1993. The campus, which sits on approximately 180 acres, has six colleges, more than 60 undergraduate degrees and more than 50 graduate programs. Current enrollment is approximately 12,500 students.

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A History of Lowndes County



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, a regional airport and quick access to seaports. Shopping opportunities are available with a mall, antiques, boutiques and a thriving downtown area. More recently, the area has become a destination for motion picture film crews.

Lowndes County is also home to Moody Air Force Base, named for US Army Major Georgia Putman Moody. Major Moody, a 1929 graduate of West Point who was killed in Wichita, Kansas, had been involved in aircraft trials for the Beech AT-10 which was to be the new trainer at the base being constructed in Lowndes County. Moody is home to the 23rd Wing and the 93rd Air Ground Operations Wing.



If you are looking for recreation, Lowndes County offers something for everyone. The Valdosta-Lowndes Parks and Recreation Authority offers programs and athletics as well as parks and trails. Grand Bay Wildlife Management Area and the assortment of lakes in the county offer plenty of wildlife and fishing opportunities. Wild Adventures Theme Park hosts an animal park,

water park, plenty of thrill rides as well as special events and live concerts throughout the year. Turner Arts Center hosts galleries and events year-round including the Presenter Series. Additionally, the center hosts classes for all ages and skill levels and has an art park for outdoor events. The Theatre Guild and Peach State Summer Theatre offer live performances sure to entertain. For those who enjoy more leisurely pursuits, the area hosts a number of beautiful golf courses. No matter what you are looking for, there is sure to be something to appeal to visitors and residents 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

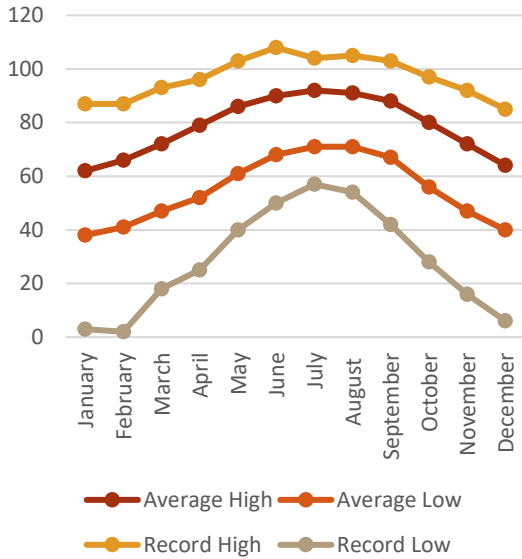


FIGURE 3 - AVERAGE TEMPERATURE - FAHRENHEIT

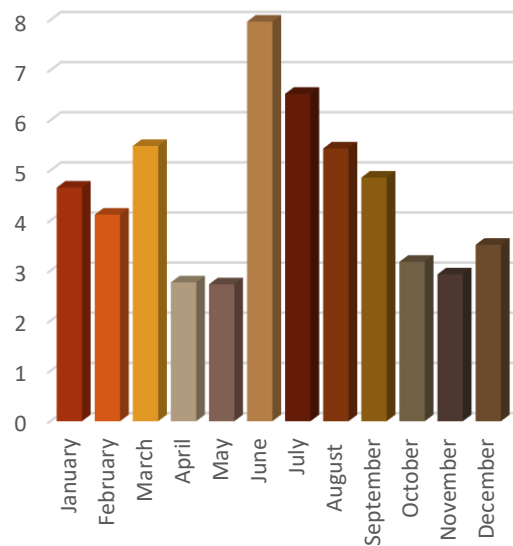


FIGURE 4 - AVERAGE RAINFALL - INCHES

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Community Profile

Population

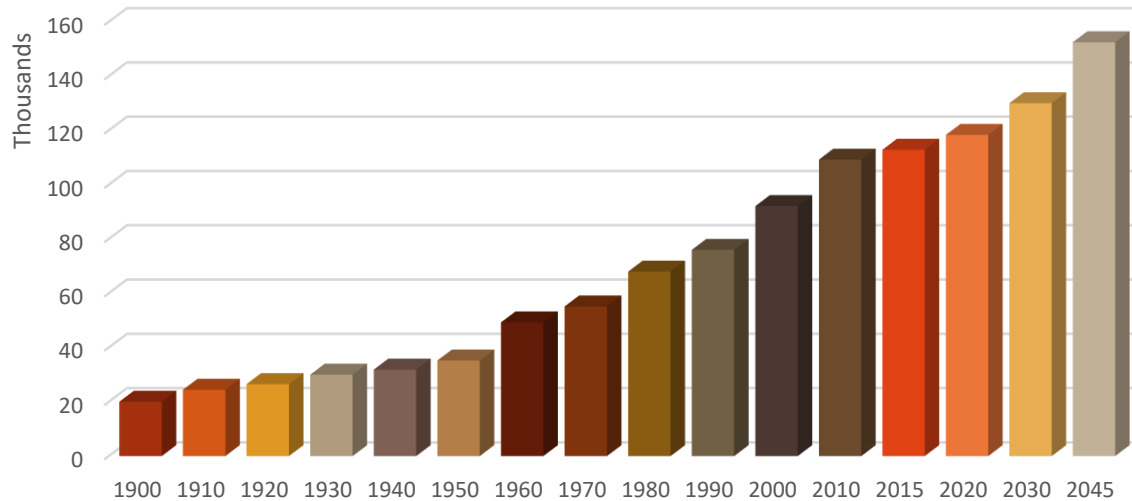


FIGURE 5 – POPULATION HISTORY AND ESTIMATES – US CENSUS BUREAU

CITIES	2000	2010	2015	2018	2019	2020	'10-'20 VARIANCE	'10-'20 %CHANGE
DASHER	834	912	963	1,003	1,015	1,029	117	12.83%
HAHIRA	1,626	2,737	2,893	2,992	3,029	3,061	324	11.84%
LAKE PARK	549	733	730	1,055	1,207	1,305	572	78.04%
REMERTON	847	1,123	1,113	1,093	1,079	1,074	(49)	(4.36)%
VALDOSTA	44,259	54,518	56,909	56,428	56,457	56,948	2,430	4.46%
UNINC	44,000	49,210	51,825	53,738	54,619	54,935	5,725	11.63%

*US CENSUS BUREAU QUICK FACTS

POPULATION ESTIMATES	2010	2019	VARIANCE	% CHANGE
LOWNDES COUNTY	109,248	117,406	8,158	7.47%
STATE OF GEORGIA	9,688,729	10,617,423	928,694	9.59%
UNITED STATES	308,758,105	328,239,523	19,481,418	6.31%

*US CENSUS BUREAU QUICK FACTS

AGE AND GENDER	LOWNDES	GEORGIA	UNITED STATES
% OF POPULATION OVER 65	12.6%	14.3%	16.5%
% OF POPULATION UNDER 18	24.1%	23.6%	22.3%
% OF POPULATION UNDER 5	6.8%	6.2%	6.0%
% OF POPULATION THAT IS FEMALE	51.7%	51.4%	50.8%

*US CENSUS BUREAU QUICK FACTS

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Community Profile

Population

RACE	LOWNDES	GEORGIA	UNITED STATES
WHITE	57.6%	60.2%	76.3%
BLACK OR AFRICAN AMERICAN	37.4%	32.6%	13.4%
AMERICAN INDIAN OR ALASKAN NATIVE	0.5%	0.5%	1.3%
ASIAN	2.2%	4.4%	5.9%
NATIVE HAWAIIAN OR PACIFIC ISLANDER	0.2%	0.1%	0.2%
TWO OR MORE RACES	2.3%	2.2%	2.8%
HISPANIC OR LATINO	6.0%	9.9%	18.5%

*US CENSUS BUREAU QUICK FACTS

EDUCATION	LOWNDES	GEORGIA	UNITED STATES
HIGH SCHOOL GRADUATE OR HIGHER	86.6%	87.1%	88.0%
BACHELOR'S DEGREE OR HIGHER	25.3%	31.3%	32.1%

*US CENSUS BUREAU QUICK FACTS

ECONOMIC STATUS	LOWNDES	GEORGIA	UNITED STATES
HOUSING UNITS	49,490	4,378,391	139,684,244
HOME OWNERSHIP RATE	52.3%	63.3%	64.0%
MEDIAN HOME VALUE	\$140,600	\$176,000	\$217,500
HOUSEHOLDS	41,282	3,758,798	120,756,048
PERSONS IN HOUSEHOLD	2.69	2.70	2.62
LANGUAGE OTHER THAN ENGLISH AT HOME	5.8%	14.0%	21.6%
% OF HOUSEHOLDS WITH COMPUTER	86.0%	90.2%	90.3%
% OF HOUSEHOLDS WITH BROADBAND	66.1%	81.3%	82.7%
% WITH DISABILITY, UNDER 65	8.0%	8.7%	8.6%
% WITH NO HEALTH INSURANCE, UNDER 65	17.5%	15.5%	9.5%
% IN CIVILIAN WORK FORCE	56.5%	62.6%	63.0%
TOTAL RETAIL SALES PER CAPITA	\$15,264	\$12,077	\$13,443
MEAN TRAVEL TO WORK (MINUTES)	19.7	28.8	26.9
MEDIAN HOUSEHOLD INCOME	\$42,441	\$58,700	\$62,843
PER CAPITA INCOME	\$23,348	\$31,067	\$34,103
% OF PERSONS IN POVERTY	20.4%	13.3%	10.5%

*US CENSUS BUREAU QUICK FACTS

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Community Profile

Population

CRIME	2012	2013	2014	2015	2016	2017	2018	GEORGIA+	US++
MURDER	4	3	7	2	6	10	2	703	16,214
RAPE	44	15	20	20	20	26	15	2,938	139,380
ROBBERY	97	46	71	55	80	55	43	9,358	282,061
ASSAULT	214	107	215	204	214	209	203	24,801	807,410
BURGLARY	901	613	928	762	857	865	485	47,794	1,230,149
LARCENY	2,339	1,752	3,331	2,992	2,998	3,368	2,337	214,421	5,217,055
AUTO THEFT	111	106	195	191	204	332	197	27,834	748,841

*GEORGIA BUREAU OF INVESTIGATIONS UNIFORM CRIME REPORTING PROGRAM
 *Federal Bureau of Investigations Uniform Crime Reporting Program
 + Per 1,000 Population
 ++ Per 100,000 Population

UNEMPLOYMENT

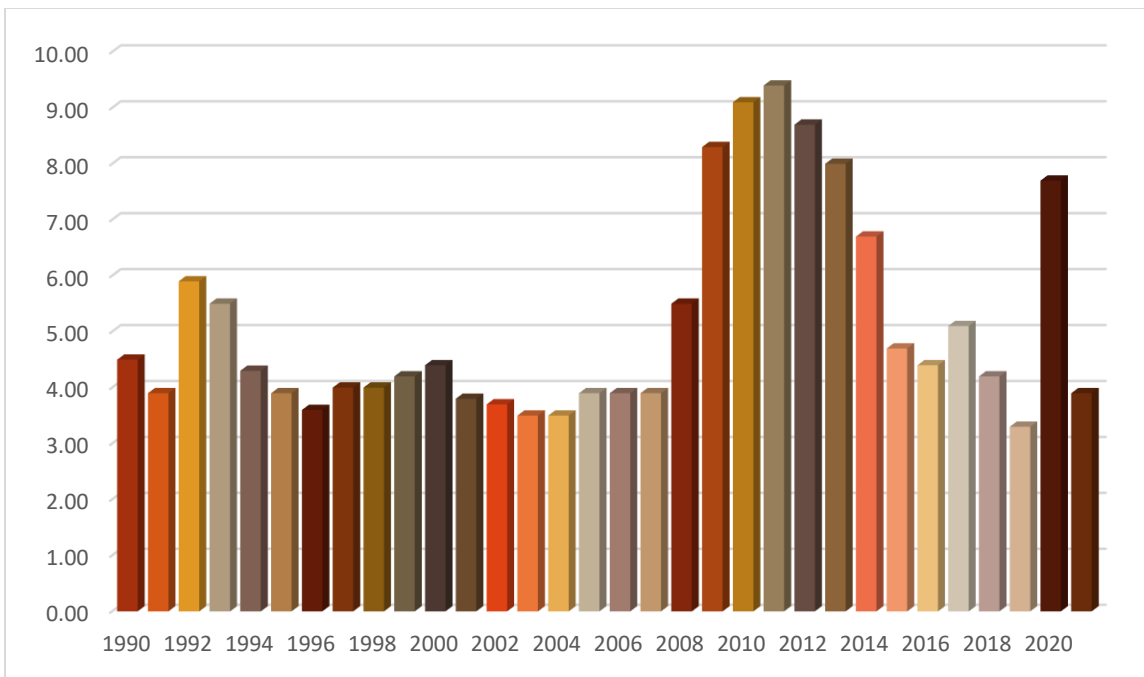


FIGURE 6 - UNEMPLOYMENT RATE HISTORY FOR LOWNDES COUNTY - *US BUREAU OF LABOR STATISTICS

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Community Profile

Valuation

ASSESSED VALUE IN \$1,000s	RESIDENTIAL PROPERTY	COMMERCIAL PROPERTY	INDUSTRIAL PROPERTY	PERSONAL PROPERTY	TAX EXEMPT	TOTAL ASSESSED
2011	\$1,533,881	\$919,014	\$421,432	\$211,749	\$288,437	\$2,797,639
2012	\$1,545,873	\$905,710	\$452,877	\$213,668	\$315,997	\$2,802,131
2013	\$1,523,611	\$943,904	\$493,895	\$227,573	\$321,475	\$2,867,508
2014	\$1,523,248	\$937,983	\$507,566	\$239,653	\$310,207	\$2,898,243
2015	\$1,526,911	\$965,117	\$522,662	\$205,404	\$320,119	\$2,995,161
2016	\$1,532,969	\$1,171,548	\$547,981	\$139,175	\$396,512	\$2,995,161
2017	\$1,547,612	\$1,122,320	\$557,674	\$104,590	\$332,732	\$2,999,464
2018	\$1,562,962	\$1,131,310	\$572,684	\$77,449	\$400,809	\$2,943,595
2019	\$1,607,496	\$1,177,792	\$644,328	\$60,761	\$422,286	\$3,068,092
2020	\$1,643,921	\$1,206,094	\$637,479	\$50,187	\$427,868	\$3,109,814

*Lowndes County Tax Commissioner

TAX VALUATION IN \$1,000s	TOTAL ASSESSED	ACTUAL VALUE	UNINCORPORATED DIRECT TAX RATE	INCORPORATED DIRECT TAX RATE
2011	\$2,797,639	\$6,994,098	7.31	7.31
2012	\$2,802,131	\$7,005,328	7.31	7.31
2013	\$2,867,508	\$7,168,770	7.31	7.31
2014	\$2,898,243	\$7,245,608	7.30	7.30
2015	\$2,995,161	\$7,249,938	8.31	8.31
2016	\$2,995,161	\$7,487,903	7.80	7.80
2017	\$2,999,464	\$7,498,660	8.97	8.97
2018	\$2,943,595	\$7,358,987	8.97	8.97
2019	\$3,068,092	\$7,670,230	8.81	8.81
2020	\$3,109,814	\$7,774,535	8.69	8.69

*Lowndes County Tax Commissioner

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Community Profile

Economy

PRINCIPAL TAXPAYERS	TAXABLE ASSESSED VALUE	% OF TOTAL VALUE	2010 RANK	2010 TAXABLE ASSESSED VALUE
PACKAGING CORPORATION OF AMERICA	\$86,836,377	2.79%	2	\$49,566,091
GEORGIA POWER COMPANY	\$51,308,534	1.65%		
LOWES DISTRIBUTION CENTER	\$35,772,267	1.15%	3	\$32,343,973
ARCHER DANIELS MIDLAND	\$32,387,099	1.04%	1	\$66,226,841
J M SMITH CORPORATION	\$21,750,522	0.70%		
SABAL TRAIL TRANSMISSION LLC	\$20,553,844	0.66%		
COLQUITT EMC	\$19,994,025	0.64%	5	\$13,124,060
GF VALDOSTA MALL LLC	\$15,721,950	0.51%	7	\$12,217,283
LANGDALE FOREST PRODUCTS	\$14,161,959	0.46%	10	\$9,776,544
RING CONTAINER TECHNOLOGIES LLC	\$10,240,000	0.33%		
ALL OTHER	\$2,801,087,292	90.07%		\$2,597,990,951
TOTAL	\$3,109,813,869	100.00%		\$2,830,733,972

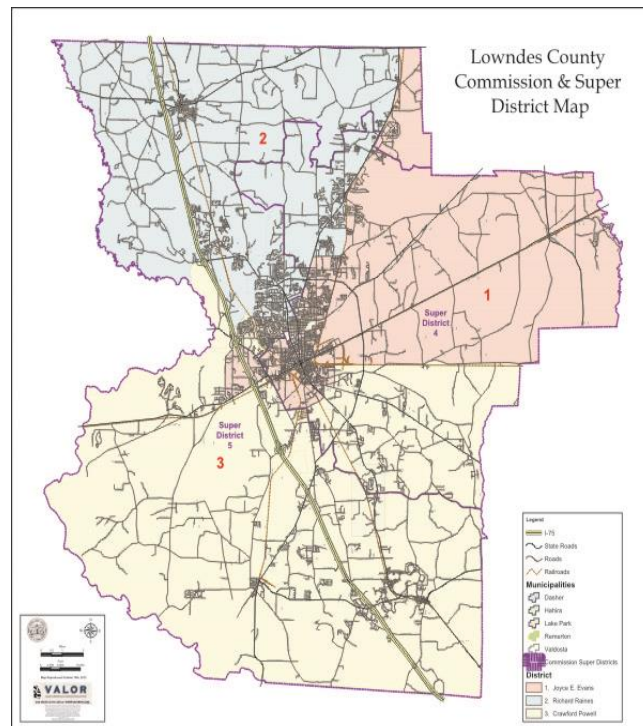
*Lowndes County Tax Commissioner

PRINCIPAL EMPLOYERS	Employees	% OF TOTAL EMPLOYMENT	2010 RANK	2009 EMPLOYEES
MOODY AIR FORCE BASE	8,000	15.74%	1	6,100
VALDOSTA STATE UNIVERSITY	3,176	6.25%	3	2,280
SOUTH GEORGIA MEDICAL CENTER	2,600	5.12%	2	2,300
LOWNDES COUNTY SCHOOL SYSTEM	1,428	2.81%	4	1,279
VALDOSTA CITY SCHOOL SYSTEM	1,103	2.17%	5	950
LOWES DISTRIBUTION CENTER	942	1.85%	6	900
FRESH BEGINNINGS	921	1.81%	10	500
WILD ADVENTURES	800	1.57%		
WALMART SUPERCENTERS	672	1.32%		
CITY OF VALDOSTA	648	1.27%	8	659
ALL OTHER	30,536	60.08%		32,947
TOTAL	50,826	100.00%		49,391

*Valdosta-Lowndes County Chamber of Commerce
*Georgia Department of Labor

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County Maps



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The Budget Process

The formal budget process for elected officials, departments and outside agencies begins in the late fall of each year. During late November, the Budget Committee develops a calendar for approval by the Board of Commissioners and begins to send out packages for each division, department or agency which receives funding from the County. Generally, prior to the due date for those packages, the Board holds its annual retreat, setting goals and determining the direction of the County for the coming year.

Packages include historical and year-to-date information for each budgetary unit. The package also includes instructions and due dates for the process. Requested personal and upgrades of positions are due to Human Resources prior to the final due date to allow the department to gather compensation information. Budget packages also include worksheets for division goals, objectives and performance measures and guidance for completion of the worksheets.

Once the packages are returned, Finance enter all information into the budget system and begins to work on projections for revenues and other expenditures. The Budget Committee, which is made up of the County Manager, Finance Director and other appointed staff, meet with each elected official, department and outside agency to discuss their needs.

Using the data gathered during the process, the Committee meets 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 meet or exceed budgeted expenditures.

Commission work sessions are then scheduled where the Budget Committee reviews the proposed budget with the Board. Once any recommended changes are made, public hearings are scheduled and advertisements are placed. A copy of the proposed budget is also available for citizen review in the office of the County Clerk. Following the public hearings, the proposed budget is added to the agenda for a Commission meeting and adopted.

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The Budget Calendar

	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
MANAGER ISSUES BUDGET LETTER TO ELECTED OFFICIALS, DEPARTMENT HEADS AND OUTSIDE AGENCIES								
FINANCE ISSUES BUDGET PACKAGES ELECTRONICALLY TO ELECTED OFFICIALS, DEPARTMENT HEADS AND OUTSIDE AGENCIES								
FINANCE OFFERS PRELIMINARY BUDGET MEETINGS TO ANSWER QUESTIONS REGARDING COMPLETION OF BUDGET PACKAGES								
PERSONNEL REQUESTS INCLUDING NEW POSITIONS AND UPGRADES ARE DUE TO HUMAN RESOURCES								
HUMAN RESOURCES DETERMINES THE COST OF ANY PERSONNEL REQUESTS								
BOARD OF COMMISSIONERS HOLD ITS ANNUAL RETREAT								
COMPLETED BUDGET PACKAGES ARE DUE BACK TO FINANCE								
FINANCE ENTERS ALL REQUESTS INTO THE BUDGETING SOFTWARE AND CLARIFIES ANY REQUESTS								
HUMAN RESOURCES PREPARES A PAYROLL BUDGET BASED ON POSITION REQUESTS, ANTICIPATED COLA OR MERIT INCREASES, AND SALARY STUDIES								
FINANCE MAKES THE INITIAL REVENUE PROJECTIONS								
BUDGET COMMITTEE MEETS WITH ALL ELECTED OFFICIALS, OUTSIDE AGENCIES AND DEPARTMENTS TO DISCUSS THEIR BUDGETS								
BUDGET COMMITTEE FINALIZES BUDGET RECOMMENDATIONS								
BOARD OF COMMISSIONERS HOLD WORK SESSIONS TO REVIEW THE PROPOSED BUDGETS AND MAKE RECOMMENDATIONS								
PUBLIC HEARINGS ON THE BUDGET								
ADOPTION OF THE BUDGET								

*Adopted October 27, 2020

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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. The basis for budgeting and accounting is consistent for each fund. 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, boards and mandates have a great deal of discretion over their operations and over their budgets.

The level of budget control, the level at which the expenditures cannot legally exceed the approved budget, is maintained at the departmental level. County department budget 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.) Departments may request budget adjustments during the fiscal year to move funds between line items; however, they are not able to move funds from utilities, fleet rentals or debt service. Additionally, adjustments in personnel require Board approval. 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 Chart

	General Government	Judicial	Public Safety	Public Works	Health & Welfare	Culture & Recreation	Housing & Development
General Fund							
Commissary Fund							
State Drug Seizure Fund							
Federal Drug Seizure Fund							
Law Library Fund							
Accommodation Tax Fund							
Intergovernmental Grants Fund							
Jail Operations Fund							
Drug Abuse Treatment Fund							
Emergency Communications Fund							
Victim/Witness Fund							
Special Services Fund							
Fire Services Fund							
SPLOST VI Fund							
SPLOST VII Fund							
SPLOST VIII Fund							
TSPLOST Fund							
Public Roads – LMIG Fund							
EIP – Arglass Fund							
CDBG – CAC Fund							
Water/Sewer Fund							
Landfill Fund							
Tax Lighting District Fund							
Equipment Maintenance Fund							
Health Insurance Fund							
Workers Compensation Fund							
Technology Fleet Fund							

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Fund Structure and Basis of Accounting

Basis of accounting determines when transactions are recorded into the financial records and reported on the financial statements. Government-wide, enterprise fund and internal service fund financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. The difference in the accrual and modified accrual basis arises in the recognition of revenues, the recording of deferred revenues and the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which it is earned and expenses are recorded in the period in when they are incurred. Modified accrual is the method under which revenues are recorded when they become available and 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 account used for each appropriated fund. The chart also identifies which funds are classified as major funds. The basis of accounting, reporting and budgeting is the same for each fund.

FUND	DESCRIPTION	BASIS OF ACCOUNTING
GENERAL FUND (MAJOR)	THE GENERAL FUND IS THE MAIN OPERATING FUND OF THE COUNTY GOVERNMENT. MOST OF THE OPERATING EXPENDITURES OF THE COUNTY SHOULD BE ACCOUNTED FOR IN THE GENERAL FUND UNLESS THERE IS A COMPELLING REASON FOR THEM TO BE REPORTED IN ANOTHER FUND TYPE.	MODIFIED ACCRUAL
SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR SPECIFIC REVENUES THAT ARE LEGALLY LIMITED IN THEIR USAGE.	MODIFIED ACCRUAL
COMMISSARY FUND	THIS FUND IS USED TO ACCOUNT FOR THE ITEMS PURCHASED BY INMATES OF THE LOWNDES COUNTY JAIL AND ITEMS PURCHASED FOR THEIR BENEFIT. ALL PROCEEDS ARE RETURNED TO THE FUND.	MODIFIED ACCRUAL
STATE DRUG SEIZURE FUND (NEW)	THIS FUND WAS USED TO ACCOUNT FOR STATE FUND SEIZURES BY THE SHERIFF'S OFFICE. THE COUNTY WILL BE RESUMING MANAGEMENT OF THESE FUNDS IN 2022.	MODIFIED ACCRUAL

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Fund Structure and Basis of Accounting

FUND	DESCRIPTION	BASIS OF ACCOUNTING
FEDERAL DRUG SEIZURE FUND	THIS FUND WAS USED TO ACCOUNT FOR FUNDS RECEIVED BY THE SHERIFF'S OFFICE RELATED TO DRUG INTERDICTION. THE COUNTY WILL RESUME MANAGEMENT OF THESE FUNDS IN 2022. FEDERAL AND STATE SEIZURE FUNDS ARE BEING SEPARATED INTO TWO FUNDS. FUNDS ARE REQUIRED TO BE USED FOR PROGRAMS TO HELP REDUCE DRUG USAGE AND TO EDUCATE THE PUBLIC ON DRUG RESISTANCE.	MODIFIED ACCRUAL
LAW LIBRARY FUND	THIS FUND IS USED TO ACCOUNT FOR FUNDS RECEIVED AND USED FOR THE LAW LIBRARY WHICH IS ADMINISTERED BY THE COURTS.	MODIFIED ACCRUAL
ACCOMMODATION EXCISE TAX FUND	THIS FUND IS USED TO ACCOUNT FOR THE COLLECTION OF ACCOMMODATION EXCISE TAX, OFTEN REFERRED TO AS A HOTEL/MOTEL OR "BED" TAX. THE CURRENT RATE IN UNINCORPORATED LOWNDES COUNTY IS 7%.	MODIFIED ACCRUAL
INTERGOVERNMENTAL GRANTS FUND	THIS FUND ACCOUNTS FOR THE MAJORITY OF GRANTS RECEIVED BY LOWNDES COUNTY. EXCEPTIONS ARE GENERALLY FOR CDBG, EIP AND EDA GRANTS WHICH QUALIFY AS CAPITAL PROJECTS.	MODIFIED ACCRUAL
JAIL OPERATIONS FUND	THIS FUND ACCOUNTS FOR MONIES RECEIVED FROM ADD-ON FINES THAT ARE SET ASIDE FOR STAFFING, MAINTENANCE AND OPERATION OF THE LOWNDES COUNTY JAIL.	MODIFIED ACCRUAL
DRUG ABUSE TREATMENT FUND	THIS FUND ACCOUNTS FOR MONIES RECEIVED FROM ADD-ON FINES FOR DRUG EDUCATION AND TREATMENT PROGRAMS. TRADITIONALLY, THIS FUND WAS USED SOLELY FOR THE LOWNDES DRUG ACTION COUNCIL (LODAC) BUT NOW FUNDS THE GRANT MATCHES FOR THE ACCOUNTABILITY COURT PROGRAMS IN SUPERIOR AND STATE COURT.	MODIFIED ACCRUAL
EMERGENCY COMMUNICATIONS FUND	THIS FUND ACCOUNTS FOR ALL ACTIVITIES RELATED TO EMERGENCY COMMUNICATIONS. INCLUDED IN THE FUND ARE THE 911 CENTER AND THE PUBLIC SAFETY RADIO SYSTEM, THE 800 MHZ SYSTEM USED BY ALL EMERGENCY RESPONDERS IN LOWNDES COUNTY.	MODIFIED ACCRUAL

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Fund Structure and Basis of Accounting

FUND	DESCRIPTION	BASIS OF ACCOUNTING
SPECIAL SERVICES FUND	THIS FUND WAS CREATED AS PART OF THE SERVICE DELIVERY AGREEMENT IN 2008. REVENUES ARE DERIVED FROM UNINCORPORATED SOURCES AND EXPENDITURES PRIMARILY BENEFIT UNINCORPORATED RESIDENTS. FOR 2022, NPDES WAS MOVED TO THIS FUND BUT FIRE/RESCUE WAS MOVED TO A SEPARATE FUND.	MODIFIED ACCRUAL
FIRE SERVICES FUND (MAJOR)	THIS FUND IS NEW FOR 2022 AND ACCOUNTS FOR FIRE SERVICES AND RELATED MAINTENANCE. THREE NEW FULLY-MANNED STATIONS WILL REQUIRE A MILLAGE FROM THE UNINCORPORATED AREA TO FUND.	MODIFIED ACCRUAL
CAPITAL PROJECT FUNDS	CAPITAL PROJECT FUNDS ARE USED TO ACCOUNT FOR REVENUES THAT ARE LIMITED TO SPECIFIC CAPITAL PROJECTS. LOWNDES COUNTY USES CAPITAL PROJECT FUNDS TO ACCOUNT FOR ITS VARIOUS SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUNDS AS WELL AS PUBLIC ROADS AND SPECIAL GRANTS.	MODIFIED ACCRUAL
SPLOST VII FUND	THIS FUND ACCOUNTS FOR THE COUNTY'S SEVENTH SPLOST. THIS SPLOST IS EXPECTED TO BE FULLY EXPENDED BY THE END OF 2021 AND APPEARS FOR HISTORICAL PURPOSES ONLY.	MODIFIED ACCRUAL
SPLOST VIII FUND (MAJOR)	THIS FUND ACCOUNTS FOR THE COUNTY'S CURRENT SPLOST WHICH BEGAN IN 2020 AND WILL COLLECT FUNDS THROUGH 2025.	MODIFIED ACCRUAL
TSPLOST FUND	THIS FUND ACCOUNTS FOR THE TRANSPORTATION SPLOST WHICH WAS ADOPTED IN 2019 AND ACCOUNTS FOR BOTH THE COUNTY'S DISCRETIONARY FUNDS AS WELL AS PROJECT FUNDS.	MODIFIED ACCRUAL
PUBLIC ROADS – LMIG FUND	THIS FUNDS ACCOUNTS FOR THE GEORGIA DEPARTMENT OF TRANSPORTATION'S (GDOT) ROAD ASSISTANCE PROGRAMS.	MODIFIED ACCRUAL

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Fund Structure and Basis of Accounting

FUND	DESCRIPTION	BASIS OF ACCOUNTING
EIP – ARGLOSS PROJECT FUND	THIS IS A FUND CREATED IN 2021 TO ACCOUNT FOR THE EMPLOYMENT INCENTIVE PROGRAM (EIP) GRANT WHICH IS BEING USED BY THE INDUSTRIAL AUTHORITY IN CONJUNCTION WITH THE ARGLOSS PROJECT. ARGLOSS WILL BE A SUPPLIER OF GLASS BOTTLES FOR OTHER INDUSTRIES.	MODIFIED ACCRUAL
CDBG CAC CONSTRUCTION FUND	THIS FUND ACCOUNTS FOR THE CDBG FUNDS THAT WERE USED TO BUILD A NEW FACILITY FOR THE CHILDREN’S ADVOCACY CENTER AND APPEARS FOR HISTORICAL PURPOSES ONLY.	MODIFIED ACCRUAL
ENTERPRISE FUNDS	ENTERPRISE FUNDS ARE “BUSINESS-TYPE” FUNDS THAT ARE FINANCED PRIMARILY THROUGH USER CHARGES.	ACCRUAL
WATER/SEWER FUND (MAJOR)	THIS FUND ACCOUNTS FOR THE COUNTY’S UTILITY SYSTEM WHICH PROVIDES WATER AND WASTEWATER SERVICES IN THE COUNTY’S SERVICE AREA.	ACCRUAL
LANDFILL FUND	THIS FUND RECEIVES REVENUES IN THE FORM OF SOLID WASTE HOST FEES FROM A PRIVATE LANDFILL LOCATED IN THE UNINCORPORATED AREA. EXPENSES ARE FOR POST-CLOSURE CARE OF THE COUNTY’S CLOSED LANDFILL AND FOR LITTER AND BEAUTIFICATION PROGRAMS.	ACCRUAL
TAX LIGHTING DISTRICT FUND	THIS FUND ACCOUNTS FOR THE COUNTY’S SPECIAL TAX LIGHTING DISTRICTS. DISTRICTS ARE CREATED EITHER THROUGH COVENANTS OR PETITIONS. PROPERTY OWNERS PAY AN ANNUAL ASSESSMENT BASED ON THE CLASSIFICATION (BASIC, DECORATIVE OR ENHANCED) AND THE COUNTY PAYS THE UTILITY PROVIDERS.	ACCRUAL
INTERNAL SERVICE FUNDS	INTERNAL SERVICES FUNDS, LIKE ENTERPRISE FUNDS, ARE FUNDED THROUGH USER CHARGES. CUSTOMERS OF INTERNAL SERVICE FUNDS ARE GENERALLY INTERNAL RATHER THAN EXTERNAL.	ACCRUAL

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Fund Structure and Basis of Accounting

FUND	DESCRIPTION	BASIS OF ACCOUNTING
EQUIPMENT MAINTENANCE FUND	THIS FUND ACCOUNTS FOR THE MAINTENANCE OF ALL COUNTY VEHICLES AND EQUIPMENT. DEPARTMENTS PAY A “RENTAL” FEE INTO THE FUND WHICH PAYS FOR PARTS, SERVICE AND OPERATIONS. THE FUND ALSO HAS SOME EXTERNAL CUSTOMERS INCLUDING AUTHORITIES AND SMALLER GOVERNMENTS.	ACCRUAL
HEALTH INSURANCE FUND (MAJOR)	THIS FUND ACCOUNTS FOR THE COUNTY'S SELF-INSURED HEALTH INSURANCE PROGRAM. INCLUDED IN THE FUND IS THE WELLNESS PROGRAM.	ACCRUAL
WORKERS COMPENSATION FUND	THIS FUND ACCOUNTS FOR THE COUNTY'S WORKERS COMPENSATION PROGRAM. THE COUNTY PARTICIPATES IN THE ACCG GROUP SELF-INSURANCE WORKERS COMPENSATION FUND (GSIWCF).	ACCRUAL
TECHNOLOGY FLEET FUND	THIS FUND ACCOUNTS FOR THE MANAGEMENT AND REPLACEMENT OF TECHNOLOGY AND PROGRAMS USED THROUGHOUT THE COUNTY. USERS OF TECHNOLOGY PAY A “RENTAL” FEE INTO THE FUND WHICH PAYS FOR REPLACEMENTS AND ANNUAL SERVICES SUCH AS MAINTENANCE AND PROTECTION PROGRAMS.	ACCRUAL

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Functional Units

GENERAL FUND	SPECIAL REVENUE FUNDS	
ALTERNATIVE DISPUTE RESOLUTION ANIMAL SERVICES BOARD OF ASSESSORS BOARD OF COMMISSIONERS BOARD OF ELECTIONS BOARD OF EQUALIZATION CLERK OF COURT COMMUNITY CORRECTIONS CONTINGENCY CORONER COUNTY ATTORNEY COUNTY CLERK COUNTY MANAGER DISTRICT ATTORNEY DISTRICT COURT ADMINISTRATOR EMERGENCY MANAGEMENT EMERGENCY MEDICAL SERVICES ENGINEERING EXTENSION SERVICE FACILITIES MAINTENANCE FAMILY SERVICES FINANCE GENERAL FACILITIES HUMAN RESOURCES INDUSTRIAL AUTHORITY INFORMATION TECHNOLOGY SERVICES ITS PROJECTS JUVENILE COURT LIBRARY MAGISTRATE COURT MENTAL HEALTH MOODY SUPPORT GROUP NPDES – STORMWATER * OPERATING TRANSFERS PROBATE COURT PROBATION PUBLIC DEFENDER PUBLIC HEALTH PUBLIC INFORMATION OFFICER PUBLIC WORKS – ADMINISTRATION RECREATION AUTHORITY ROAD CONSTRUCTION ROAD MAINTENANCE SHERIFF SOLICITOR GENERAL STATE COURT SUPERIOR COURT TAX COMMISSIONER TRAFFIC LIGHTING	COMMISSARY FUND: SHERIFF	SPECIAL SERVICES FUND: AIRPORT AUTHORITY
	STATE DRUG SEIZURE FUND: SHERIFF	ARTS COMMISSION CODE ENFORCEMENT
	FEDERAL DRUG SEIZURE FUND: SHERIFF	CONTINGENCY FACILITIES MAINTENANCE *
	LAW LIBRARY FUND: LAW LIBRARY	FIRE/RESCUE * MOSQUITO CONTROL
	ACCOMMODATION TAX FUND: AIRPORT AUTHORITY * CONFERENCE CENTER OPERATING TRANSFERS RECREATION AUTHORITY TOURISM AUTHORITY	NPDES – STORMWATER PLANNING COMMISSION/MPO PLANNING/ZONING SGRC DUES VALOR/GIS ZONING *
	INTERGOVERNMENTAL GRANTS FUND: ACCOUNTABILITY COURT ALTERNATIVE DISPUTE RESOLUTION DUI ACCOUNTABILITY COURT INTERGOVERNMENTAL GRANTS SHERIFF – HEAT SOLICITOR – VAWA SOLICITOR - VOCA VOCA SUPPLEMENTAL	FIRE SERVICES FUND: FACILITIES MAINTENANCE FIRE/RESCUE
	JAIL OPERATIONS FUND: SHERIFF	
	DRUG ABUSE TREATMENT FUND: ACCOUNTABILITY COURT DUI ACCOUNTABILITY COURT LODAC	
	EMERGENCY COMMUNICATIONS: 911 OPERATIONS FACILITIES MAINTENANCE OPERATING TRANSFERS PUBLIC SAFETY RADIO SYSTEM	
	VICTIM/WITNESS FUND: DISTRICT ATTORNEY SOLICITOR – VICTIM/WITNESS	

*MOVED – HISTORY ONLY

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Functional Units

CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
SPLOST VI FUND: SPLOST PROJECTS	WATER/SEWER FUND: FACILITIES MAINTENANCE	EQUIPMENT MAINTENANCE FUND: FUELING CENTER
SPLOST VII FUND: INTERGOVERNMENTAL OPERATING TRANSFERS SPLOST PROJECTS	NON-OPERATING EXPENSE OPERATING TRANSFERS SPLOST PROJECTS WATER/SEWER – GEFA PROJECTS	NON-OPERATING EXPENSE SHOP MAINTENANCE
SPLOST VIII FUND: INTERGOVERNMENTAL SPLOST PROJECTS	WATER/SEWER – MOODY WATER/SEWER – MOODY HIGH MAINT WATER/SEWER – OPERATIONS	HEALTH INSURANCE FUND: HEALTH INSURANCE
TSPLOST FUND: TSPLOST PROJECTS	LANDFILL FUND: LANDFILL	WORKERS COMPENSATION FUND: WORKERS COMPENSATION
PUBLIC ROADS – LMIG FUND: LMIG PROJECTS	LITTER & BEAUTIFICATION PROGRAM OPERATING TRANSFERS	TECHNOLOGY FLEET FUND: TECHNOLOGY FLEET
EIP GRANT – ARGCLASS FUND: CONSTRUCTION PROJECTS	TAX LIGHTING DISTRICT FUND: BASIC TAX LIGHTING	
CDBG CAC FUND: CONSTRUCTION PROJECTS	DECORATIVE TAX LIGHTING ENHANCED TAX LIGHTING TAX LIGHTING DISTRICTS	

*MOVED – HISTORY ONLY

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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 policy and procedures handbook. All policies contained in this 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 for qualifications and the proposal for costs. Qualification 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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Budgeting and Equity Policy

The purpose of this policy is to provide general guidance 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 for 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).

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Budgeting and Equity Policy

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

All unencumbered appropriations lapse at year end. However, the appropriation for major capital projects and capital assets carry forward automatically to the subsequent year. When these encumbrances become expenditures, they are charged to the subsequent year's revised budget. All other encumbered appropriations lapse at year end and any of these orders that the County honors must be charged against the subsequent year's original budget.

The budget shall be adopted at the fund/department level. Any adjustments of salaries and benefits shall require the 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. 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 CIP will be incorporated into the current year's budget. The CIP will be reviewed and updated annually.

For 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 useful life?
- What is the effect on operations and maintenance costs for the project?
- What are the available state/federal grants for the project?
- What hazards will the project eliminate?
- What are the prior commitments for the project?

The County shall strive to allocate approximately 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 § 36-83-2G 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 revenue is decreased commensurately with the earning on such investment.” 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 judgement and care of a prudent person, not for speculation, but for investment.

Responsibility: Management and administration of the investment program at 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 the interest rate risk, meet liquidity requirements and maximize the rate of return. These objectives shall be achieved through long-term cash flow projections, diversification of investments and utilization of qualified institutions and brokers/dealers. Investment decisions shall be made impartially and any material interest in an institution or agency that can be construed to cause a conflict of interest shall be disclosed to the County.

The County shall also issue a request for proposal for banking services to financial institutions in the geographic area. The awarding of the contract shall be based on the proposals received. A contract shall be developed upon award and approved by the Board of Commissioners.

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

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Investment Policy

- Obligations of this or any other state;
- Obligations issued by the United States government;
- Obligations fully insured or guaranteed by the United States government or a United States government agency;
- Obligations of any corporation of the United States government;
- Prime bankers' acceptances;
- Local government investment pools;
- 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 or an agency of the United States government and will be held by an independent third party with a safekeeping receipt supplied to the County. All transactions will be conducted on a delivery versus payment basis.

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

Institution and Broker/Dealer Requirements: 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 registrations;
- Completed broker/dealer questionnaire;
- Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

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Investment Policy

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 Lowndes County.

Diversification Limits: In order to maintain a secure and diversified portfolio, the County has set the following limits for investing in certain types of securities:

- US Government Obligations – 100%
- US Government Agency Securities and Securities issued by instrumentalities of government sponsored corporations – 75%
- Repurchase Agreements – 25%
- Prime Bankers Acceptances – 10%
- Obligations of other political subdivisions of the State of Georgia – 25%

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

- List of individual securities held at the end of 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 hold until maturity;
- Average weighted yield to maturity of portfolio;
- List of investments 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 the capital improvement projects, Lowndes County may from time to time issue debt instruments to finance these 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 its 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 the 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 the 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 charges, 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.

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Debt Management Policy

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 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 or underwrite any debt issues of the County, eliminating any conflict of interest.

Limits on Indebtedness: The objectives of 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.

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Debt Management Policy

Revenues secured debt may be used to fulfill 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.

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

At the discretion of the Finance Director and/or committee, the County may 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 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 an agreement for short-term or interim debt financing when such decision is deemed to be advantageous to the County. Upon approval of 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 and issuance.

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Debt Management Policy

Tax and Revenue Anticipation Notes may be issued upon approval by the Board of Commissioners to fund internal working capital needs. The amount of TANs will not exceed 75% of property taxes collected in the prior year and will be retired by December 31 of each calendar year. Cash flow projections should be prepared prior to issue. Tax Exempt Commercial Paper may be utilized as a source of financing only when such financing represents the least cost interim financing option, the project is of sufficient economic size and the issuance has been approved by the Board of Commissioners.

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

***ADOPTED NOV. 2008, LCBOC**

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Grants Management Policy

Purpose: Lowndes County recognizes that grant funding provides significant resources to enhance the County's ability to provide services and activities not otherwise available. The County will seek grant funding for activities that are determined to further core County functions or that provide for activities which are in the best interest of its citizens. The County will examine the benefits of grant funding prior to making any application or decline funding determined not to meet the above criteria.

The purpose of this policy is to provide guidelines and procedures related to the requirements for application and contracts and to ensure the appropriate departments and offices are accountable for proper grant documentation, administration and activities.

Applicability: This policy shall apply to all offices and departments and to all officials and their employees.

Definitions:

"Accruals" shall mean pending revenue for work completed or sales made in any one year, whether billed or unbilled, that is not received until a subsequent year;

"County Official" shall refer to any elected official and/or appointed department head;

"Indirect Costs" shall mean those costs associated with the administrative and general functions of the County government that support direct services of a grant or any other fund. Indirect costs may include such things as the cost of facilities, utilities, insurance, accounting and payroll, information technology services, infrastructure, etc.;

"State and Federal Grants" shall refer to grants with revenues received directly or indirectly from the state and federal governments.

Authorities: All grant contract shall be approved in accordance with the County policies and procedures related to contracts. Grant applications may be completed, signed and submitted by county officials following approval by the Board of Commissioners or County Manager.

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Grants Management Policy

Grant Contract/Requirement for Approval: Prior to acceptance of any funding or expenditure or any funds, a written contract shall be required. Approval of grant contracts shall be in accordance with the policies and procedures of Lowndes County related to contracts.

Grant Administration: County officials requesting grants are responsible for compliance with all aspects of the grant including monitoring to ensure that grant activities are properly accomplished, grant accounting and tracking, and ensuring that requests for reimbursement are accurate and submitted in a timely manner. All grant schedules must be adhered to.

Maintenance of Files and Public Disclosure: The original grant contract and any approved amendments shall be retained in the office of the County Clerk.

An official grant file shall be maintained by the requesting department or office and duplicates of all documents shall be forwarded to the Finance Department. The file shall contain a copy of the signed contract and all documents related to the grant including but not limited to application, amendments, activity reports, reimbursement requests, fiscal reports and any other correspondence. Destruction of grant files shall be in accordance with approved retention schedules. Public disclosure requests shall be referred to the County Clerk for coordination and release.

Grant Revenues: Revenue accounts shall be created and managed by the Finance Department. All grant revenues shall be deposited to the revenue account specific to the grant and appropriate grant year. In addition, any accruals shall be accounted for appropriately. The Finance Department shall create and maintain grant revenue account numbers that ensure proper identification of grants by year and provide for proper tracking.

All grant revenues are required to be deposited into the County Intergovernmental Grants Fund unless they are accounted for elsewhere in a separate fund, for example, a capital project fund for a Community Development Block Grant. Corresponding expenditure accounts will appear in the same fund and shall be assigned specific account numbers to ensure proper accounting and tracking. Requesting county officials are responsible for ensuring that property account numbers are used for all grant transactions.

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Grants Management Policy

Grant Signature Authorization Form: Some grant applications may require the completion and submission of signature authorization forms. In order to obtain signatures, the requesting official shall deliver marked pages to the office of the County Clerk. Signature on authorization forms may be obtained without a public meeting.

Indirect Costs: All grant applications and contracts shall include indirect costs to the maximum allowed in accordance with both the County's cost allocation plan and specific grant rules.

Funding Shortfalls: Where there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

Grant Funding of Personnel: Any additions to personnel or increases in salary provided under any grant shall be effective and authorized by the Board of Commissioners only for the life of the grant and shall be eliminated upon expiration of funding unless otherwise approved.

***ADOPTED JUL. 2016, LCBOC**

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Organizational Structure



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Personnel Summary

	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 REQUEST	FY 2022 PROPOSED	% CHANGE
911 OPERATIONS (1)	41	41	42	41	41	48	42	2.44%
ADR	2	2	2	2	2	2	2	0.00%
ANIMAL SERVICES	14	14	14	14	14	14	14	0.00%
BOARD OF ASSESSORS	24	22	22	22	22	22	22	0.00%
BOARD OF COMMISSIONERS	6	6	6	6	6	6	6	0.00%
BOARD OF ELECTIONS	10	10	10	10	10	10	10	0.00%
CLERK OF COURT	23	23	23	23	23	23	23	0.00%
CODE ENFORCEMENT	-	-	4	4	4	4	4	0.00%
COMMUNITY CORRECTIONS	1	1	1	1	1	1	1	0.00%
CORONER (2)	2	2	3	3	3	4	4	33.33%
COUNTY CLERK (3)	3	3	3	4	4	3	3	(25.00)%
COUNTY MANAGER (4)	2	2	2	2	1	1	1	(50.00)%
EMERGENCY MANAGEMENT	1	1	0.5	1	1	1	1	0.00%
ENGINEERING (5)	6.5	6.5	6.5	7	7	10	6	(14.29)%
FINANCE	7	7	8	8	8	8	8	0.00%
FIRE/RESCUE (6)	20	17	16.5	17	26	62	62	264.71%
HUMAN RESOURCES (7)	4	4	4	4	4	5	5	25.00%
ITS	8	8	8	8	8	11	8	0.00%
JUVENILE COURT	2	2	2	3	3	3	3	0.00%
MAGISTRATE COURT	12	11	12	12	12	12	12	0.00%
NPDES – STORMWATER (8)	-	-	-	-	-	-	1	100.00%
PLANNING/ZONING	2.5	2.5	2.5	5	5	5	5	0.00%
PROBATE COURT	6	7	7	7	7	7	7	0.00%
PROBATION (9)	-	8	9	12	12	13	13	8.33%
PUBLIC INFORMATION (10)	-	-	-	-	-	1	1	100.00%
PUBLIC WORKS (11)	88	83	85	85	85	97	96	12.94%
SHERIFF	244	243	241	241	241	241	241	0.00%
SOLICITOR GENERAL	10	11	11	11	11	12	12	9.09%
STATE COURT	8	7	8	8	8	8	8	0.00%
SUPERIOR COURT	14	14	14	14	14	14	14	0.00%
TAX COMMISSIONER	21	21	21	21	21	21	21	0.00%
WATER/SEWER (12)	23	24	24	26	26	30	30	15.38%
ZONING	3	6	3	-	-	-	-	0.00%
TOTAL POSITIONS	608	609	615	622	630	699	686	10.29%

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Personnel Summary

1 – 911 Operations – Added one Telecommunication Specialist to replace a position modified during 2021 to a Records Management Technician.

2 – Coroner – Added a Part-Time Administrative Assistant to assist with reports and taking calls.

3 – County Clerk – During 2021, the transition of staff following the County Manager's retirement resulted in an additional position for Public Information. That position is moved to its own department in 2022.

4 – County Manager – During 2021, the retiring County Manager position was shown in the budget in addition to the incoming County Manager due to transitions.

5 – Engineering – The Stormwater Technician position is being moved to the Special Services Fund for 2022.

6 – Fire/Rescue – The Commission moved forward with plans to expand the current Fire Services to include three new fully-manned stations beginning in 2022.

7 – Human Resources – An additional Human Resource Technician was added.

8 – NPDES – Stormwater – The Stormwater Technician from Engineering was moved to the Special Services Fund.

9 – Probation – An additional Probation Officer is added for 2022.

10 – Public Information Officer – See County Clerk

11 – Public Works – Two additional Building Maintenance Technicians, six position to bring mowing in-house, two additional Litter Control Workers and an EVT Mechanic are added.

12 – Water/Sewer – Added four Utility Service Workers.

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Financial Summary – All Funds

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS	
	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECT	ENTERPRISE FUND	INTERNAL SERVICE
REVENUES					
TAXES	57,227,500	9,735,000	26,000,000	-	-
LICENSES & PERMITS	-	146,000	-	-	-
INTERGOVERNMENTAL	724,845	2,293,161	1,500,000	-	-
CHARGES FOR SERVICE	4,020,650	2,952,000	-	7,896,000	7,963,508
FINES & FORFEITURES	2,770,000	1,714,500	-	-	-
MISCELLANEOUS	75,000	1,330,000	-	992,000	3,542,510
TOTAL	60,817,995	18,170,661	27,500,000	8,888,000	11,506,018
EXPENDITURES/EXPENSES:					
GENERAL GOVERNMENT	11,862,770	1,168,266	-	-	8,615,011
JUDICIAL	7,484,117	682,215	-	-	-
PUBLIC SAFETY	23,191,449	14,264,982	-	-	-
PUBLIC WORKS	9,133,446	270,534	27,500,000	7,400,946	2,807,828
HEALTH & WELFARE	763,950	100,000	-	-	-
CULTURE & RECREATION	5,035,902	123,572	-	-	-
HOUSING & DEVELOPMENT	3,282,000	1,365,896	-	-	-
TOTAL	60,753,634	17,975,465	27,500,000	7,400,946	11,422,839
EXCESS OF REVENUES OVER EXPENDITURES/EXPENSES	64,361	195,196	-	1,487,054	83,179
OPERATING TRANSFERS					
TRANSFERS IN	1,085,000	1,310,075	-	-	-
TRANSFERS OUT	(1,149,361)	(645,714)	-	(450,000)	-
NON-OPERATING					
WATER/SEWER	-	-	-	(91,900)	-
LANDFILL	-	-	-	775,000	-
EQUIPMENT MAINTENANCE	-	-	-	-	-
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES, EXPENSES AND TRANSFERS OUT	-	859,557	-	1,570,154	83,179

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Financial Summary – All Funds

	FY 2022 BUDGET	FY 2021 BUDGET	FY 2020 ACTUAL	FY 2019 ACTUAL	FY 2018 ACTUAL
REVENUES					
TAXES	88,962,500	79,142,500	85,476,903	78,756,619	75,265,290
LICENSES & PERMITS	146,000	140,000	157,543	142,207	125,426
INTERGOVERNMENTAL	4,518,006	3,799,979	5,307,809	5,920,137	5,135,106
CHARGES FOR SERVICE	22,832,158	21,459,279	22,122,074	22,167,696	21,498,664
FINES & FORFEITURES	4,484,500	3,687,000	2,947,049	5,568,846	2,304,767
MISCELLANEOUS	5,939,510	5,905,324	6,105,394	6,159,404	4,835,997
TOTAL	126,882,674	114,134,082	122,116,771	118,714,910	109,165,251
EXPENDITURES/EXPENSES:					
GENERAL GOVERNMENT	21,646,047	19,582,821	18,524,647	20,365,187	20,085,246
JUDICIAL	8,166,332	7,946,979	8,024,195	8,034,950	7,777,344
PUBLIC SAFETY	37,456,431	31,858,486	31,257,923	30,642,644	29,976,400
PUBLIC WORKS	47,112,754	52,132,660	43,560,043	42,084,849	37,321,195
HEALTH & WELFARE	863,950	894,805	907,357	933,541	1,155,402
CULTURE & RECREATION	5,159,474	5,237,142	5,050,725	5,214,834	5,159,666
HOUSING & DEVELOPMENT	4,647,896	4,898,647	5,093,482	5,626,290	4,580,038
TOTAL	125,052,884	122,551,540	112,418,372	112,902,294	106,055,290
EXCESS OF REVENUES OVER EXPENDITURES/EXPENSES	1,829,790	(8,417,458)	9,698,399	5,812,615	3,109,961
OPERATING TRANSFERS					
TRANSFERS IN	2,395,075	2,240,524	4,091,641	4,840,756	4,060,829
TRANSFERS OUT	(2,395,075)	(2,240,524)	(4,091,641)	(4,840,756)	(4,060,829)
NON-OPERATING					
WATER/SEWER	(91,900)	(133,000)	(117,547)	(132,621)	(153,599)
LANDFILL	775,000	815,000	863,447	422,757	358,640
EQUIPMENT MAINTENANCE	-	-	-	-	(257)
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES, EXPENSES AND TRANSFERS OUT	2,512,890	(7,735,458)	10,444,299	6,102,751	3,314,565

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Financial Summary

GENERAL FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	49,557.6	50,943.1	52,813.4	51,317.5	52,412.5	53,227.5	3.72%
LICENSES & PERMITS	4.6	4.1	15.2	5.0	5.0	-	(100.00)%
INTERGOVERNMENTAL	707.2	748.9	837.3	767.5	718.7	724.8	(5.56)%
CHARGES FOR SERVICE	4,033.1	4,096.5	4,053.6	3,756.4	3,994.7	4,020.7	7.03%
FINES & FORFEITURES	1,586.6	3,902.1	2,369.1	2,125.0	2,665.0	2,770.0	30.35%
MISCELLANEOUS	186.8	523.7	429.3	387.5	75.0	75.0	(80.65)%
TOTAL	56,075.9	60,218.4	60,518.0	58,358.9	59,870.9	60,818.0	4.21%
EXPENDITURES:							
GENERAL GOVERNMENT	11,235.5	11,060.2	9,824.1	10,510.5	13,607.4	11,862.8	12.87%
JUDICIAL	6,735.6	6,869.0	6,981.5	7,264.8	7,521.1	7,484.1	3.02%
PUBLIC SAFETY	20,556.4	21,613.7	22,770.0	22,764.9	23,731.8	23,191.4	1.87%
PUBLIC WORKS	8,249.2	8,452.3	8,687.7	8,582.9	10,415.4	9,133.4	6.41%
HEALTH & WELFARE	740.1	763.5	737.4	769.8	776.1	764.0	(0.76)%
CULTURE & RECREATION	5,089.7	5,144.8	4,980.7	5,110.0	5,035.9	5,035.9	(1.45)%
HOUSING & DEVELOPMENT	3,205.8	3,455.8	3,244.2	3,457.0	3,257.0	3,282.0	(5.06)%
TOTAL	55,812.2	57,359.5	57,225.6	58,459.8	64,344.6	60,753.6	3.92%
EXCESS OF REVENUES OVER EXPENDITURES	263.7	2,858.9	3,292.4	(100.9)	(4,473.7)	64.4	(163.78)%
OPERATING TRANSFERS							
TRANSFERS IN	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
TRANSFERS OUT	(884.0)	(945.9)	(953.2)	(984.1)	(1,717.0)	(1,149.4)	16.79%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	464.7	2,988.0	3,424.2	-	(5,105.7)	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	15,924.3	16,389.0	19,387.0	22,811.2	22,811.2	22,811.2	0.00%
FUND BALANCE, ENDING	16,389.0	19,387.0	22,811.2	22,811.2	17,705.5	22,811.2	0.00%

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Financial Summary

COMMISSARY FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	111.2	149.9	139.3	135.0	160.0	352.0	160.74%
FINES & FORFEITURES	0.6	-	0.6	-	-	-	0.00%
MISCELLANEOUS	824.9	1,337.0	1,306.6	1,100.0	1,300.0	1,300.0	18.18%
TOTAL	936.7	1,487.0	1,446.6	1,235.0	1,460.0	1,652.0	33.77%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	1,270.7	935.0	2,140.4	1,199.7	1,392.7	1,417.2	18.13%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	1,270.7	935.0	2,140.4	1,199.7	1,392.7	1,417.2	18.13%
EXCESS OF REVENUES OVER EXPENDITURES	(334.0)	551.9	(693.8)	35.3	67.3	234.8	564.25%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(334.0)	551.9	(693.8)	35.3	67.3	234.8	564.25%
FUND BALANCE, BEGINNING, ADJUSTED	1,012.7	678.6	1,230.6	536.8	572.1	572.1	6.58%
FUND BALANCE, ENDING	678.6	1,230.6	536.8	572.1	639.4	806.9	41.04%

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Financial Summary

STATE SEIZURE FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	500.0	100.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	500.0	100.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	500.00	100.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	500.0	100.00%
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	16.79%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	-	-	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	-	-	-	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	-	0.00%

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Financial Summary

FEDERAL SEIZURE FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	141.1	745.4	217.0	1,000.0	1,000.0	500.0	(50.00)%
MISCELLANEOUS	26.9	59.9	76.8	-	-	-	0.00%
TOTAL	168.0	805.3	293.8	1,000.0	1,000.0	500.0	(50.00)%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	455.7	170.8	776.8	1,000.0	1,000.0	500.00	(50.00)%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	455.7	170.8	776.8	1,000.0	1,000.0	500.0	(50.00)%
EXCESS OF REVENUES OVER EXPENDITURES	(287.7)	634.5	(482.8)	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(287.7)	634.5	(482.8)	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	372.3	84.7	719.2	236.4	236.4	236.4	0.00%
FUND BALANCE, ENDING	84.7	719.2	236.4	236.4	236.4	236.4	0.00%

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Financial Summary

LAW LIBRARY FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	74.8	164.0	92.6	100.0	100.0	100.0	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	1.4	1.7	1.6	-	-	-	0.00%
TOTAL	76.2	165.6	94.2	100.0	100.0	100.0	0.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
EXCESS OF REVENUES OVER EXPENDITURES	23.0	103.2	31.5	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	23.0	103.2	31.5	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	321.0	344.0	447.2	478.6	478.6	478.6	0.00%
FUND BALANCE, ENDING	344.0	447.2	478.6	478.6	478.6	478.6	0.00%

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Financial Summary

ACCOMMODATION TAX \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	475.5	469.3	411.8	400.0	350.0	375.0	(6.25)%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	475.5	469.3	411.8	400.0	350.0	375.0	(6.25)%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	57.1	50.0	53.6	(6.25)%
HOUSING & DEVELOPMENT	271.7	268.2	235.3	171.4	150.0	160.7	(6.25)%
TOTAL	271.7	268.2	235.3	228.6	200.0	214.3	(6.25)%
EXCESS OF REVENUES OVER EXPENDITURES	203.8	201.1	176.5	171.4	150.0	160.7	(6.25)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	(202.7)	(201.1)	(181.9)	(171.4)	(150.0)	(160.7)	(6.25)%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	1.1	-	(5.4)	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	1.6	2.7	2.7	(2.7)	(2.7)	(2.7)	0.00%
FUND BALANCE, ENDING	2.7	2.7	(2.7)	(2.7)	(2.7)	(2.7)	0.00%

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INTERGOV GRANT FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	8.5	394.6	394.6	1,000.0	153.44%
JUDICIAL	715.0	807.8	754.9	278.3	275.4	275.4	(1.05)%
PUBLIC SAFETY	1,229.1	1,138.1	15.4	-	-	-	0.00%
PUBLIC WORKS	209.3	187.2	207.3	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	820.0	-	-	-	-	0.00%
TOTAL	2,153.4	2,953.2	986.1	672.9	669.9	1,275.4	89.54%
EXCESS OF REVENUES OVER EXPENDITURES	(0.4)	-	-	-	608.4	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(0.4)	-	-	-	608.4	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	6.2	5.7	5.7	5.7	5.7	5.7	0.00%
FUND BALANCE, ENDING	5.7	5.7	5.7	5.7	614.1	5.7	0.00%

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JAIL OPERATIONS FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	350.8	494.3	327.1	323.0	380.5	385.5	19.35%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	350.8	494.3	327.1	323.0	380.5	385.5	19.35%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	371.8	478.3	352.4	322.4	473.9	383.1	18.85%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	371.8	478.3	352.4	322.4	473.9	383.1	18.85%
EXCESS OF REVENUES OVER EXPENDITURES	(21.0)	16.3	(25.4)	0.6	(93.4)	2.4	275.24%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(21.0)	16.3	(25.4)	0.6	(93.4)	2.4	275.24%
FUND BALANCE, BEGINNING, ADJUSTED	21.0	-	16.4	(9.0)	(8.4)	(8.4)	(6.69)%
FUND BALANCE, ENDING	-	16.4	(9.0)	(8.4)	(101.8)	(6.0)	(28.18)%

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DRUG ABUSE TREATMENT \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	8.5	17.4	6.1	4.5	3.5	5.3	16.67%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	119.7	216.4	129.6	115.0	170.0	175.0	52.17%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	128.2	233.8	135.7	119.5	173.5	180.3	50.84%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	62.4	70.5	58.9	70.0	70.0	70.0	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	125.0	170.0	170.0	125.0	125.0	100.0	(20.00)%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%
EXCESS OF REVENUES OVER EXPENDITURES	(59.2)	(6.7)	(93.2)	(75.5)	(21.5)	(10.3)	(113.58)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(59.2)	(6.7)	(93.2)	(75.5)	(21.5)	(10.3)	(113.58)%
FUND BALANCE, BEGINNING, ADJUSTED	159.2	100.0	93.4	0.2	(75.3)	(75.3)	(39580.60)%
FUND BALANCE, ENDING	100.0	93.4	0.2	(75.3)	(96.8)	(65.1)	(13.61)%

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EMERGENCY COMM FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	733.4	909.2	756.6	775.1	955.7	929.0	19.86%
CHARGES FOR SERVICE	1,836.1	1,861.3	2,125.9	1,975.0	2,140.0	2,160.0	9.37%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	46.2	33.2	31.4	29.0	32.0	30.0	3.45%
TOTAL	2,615.8	2,803.7	2,914.0	2,779.1	3,127.7	3,119.0	12.23%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	3,353.3	3,660.4	3,715.2	3,603.2	4,677.2	4,108.4	14.02%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	3,353.3	3,660.4	3,715.2	3,603.2	4,677.2	4,108.4	14.02%
EXCESS OF REVENUES OVER EXPENDITURES	(737.6)	(856.7)	(801.3)	(824.1)	(1,549.5)	(989.4)	20.05%
OPERATING TRANSFERS							
TRANSFERS IN	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TRANSFERS OUT	(160.0)	(160.0)	(160.0)	(160.0)	(160.0)	(160.0)	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(13.6)	(70.8)	(8.1)	-	7.5	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	174.3	160.8	89.9	81.9	81.9	81.9	0.00%
FUND BALANCE, ENDING	160.8	89.9	81.9	81.9	89.3	81.9	0.00%

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VICTIM/WITNESS FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	102.1	97.6	85.3	80.0	80.0	83.5	4.38%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	106.0	210.4	120.6	124.0	123.5	154.0	24.19%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	208.1	308.0	205.9	204.0	203.5	237.5	16.42%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	211.1	225.3	228.9	233.9	235.5	236.8	1.25%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	211.1	225.3	228.9	233.9	235.5	236.8	1.25%
EXCESS OF REVENUES OVER EXPENDITURES	(3.1)	82.7	(23.0)	(29.9)	(32.0)	0.7	(102.22)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(3.1)	82.7	(23.0)	(29.9)	(32.0)	0.7	(102.22)%
FUND BALANCE, BEGINNING, ADJUSTED	72.1	69.0	151.8	128.8	98.8	98.8	(23.24)%
FUND BALANCE, ENDING	69.0	151.8	128.8	98.8	66.8	99.5	0.67%

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SPECIAL SERVICES FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	4,152.2	4,436.7	4,796.0	4,625.0	4,910.0	1,747.1	(62.22)%
LICENSES & PERMITS	120.8	138.1	142.3	135.0	135.0	146.0	8.15%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	50.2	91.0	49.5	51.0	55.0	325.0	537.25%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	24.7	6.2	-	-	-	0.00%
TOTAL	4,323.1	4,690.5	4,994.0	4,811.0	5,100.0	2,218.1	(53.89)%
EXPENDITURES:							
GENERAL GOVERNMENT	3.3	14.6	-	100.0	100.0	97.3	(2.69)%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	2,621.0	2,530.4	2,160.1	2,868.8	7,447.0	339.9	(88.15)%
PUBLIC WORKS	266.3	245.4	226.4	216.8	222.6	270.5	24.80%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	70.0	70.0	70.0	70.0	70.0	70.0	0.00%
HOUSING & DEVELOPMENT	1,171.8	1,152.1	1,059.4	1,340.5	1,276.1	1,276.1	(4.80)%
TOTAL	4,132.4	4,012.6	3,515.9	4,596.1	9,115.8	2,053.8	(55.31)%
EXCESS OF REVENUES OVER EXPENDITURES	190.7	677.9	1,478.1	214.9	(4,015.8)	164.3	(23.55)%
OPERATING TRANSFERS							
TRANSFERS IN	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TRANSFERS OUT	(325.0)	(325.0)	(325.0)	(325.0)	(325.0)	(325.0)	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	68.5	554.1	1,335.0	61.3	(1,490.8)	-	(100.00)%
FUND BALANCE, BEGINNING, ADJUSTED	2,753.1	2,821.5	3,375.6	4,710.6	4,771.9	4,771.9	1.30%
FUND BALANCE, ENDING	2,821.5	3,375.6	4,710.6	4,771.9	581.1	4,771.9	0.00%

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FIRE SERVICES FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	7,612.9	100.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	15.0	100.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	7,627.9	100.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	6,852.9	100.00%
PUBLIC WORKS	-	-	-	-	-	163.5	100.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	-	-	-	-	-	7,016.4	100.00%
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-	-	611.5	100.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	-	-	-	-	611.5	100.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	-	-	-	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	611.5	100.00%

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SPLOST VI FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	6.9	-	-	-	-	0.00%
TOTAL	-	6.9	-	-	-	-	0.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	454.7	2,006.9	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	454.7	2,006.9	-	-	-	-	0.00%
EXCESS OF REVENUES OVER EXPENDITURES	(454.7)	(2,000.0)	-	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(454.7)	(2,000.0)	-	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	2,454.6	2,000.0	-	-	-	-	0.00%
FUND BALANCE, ENDING	2,000.0	-	-	-	-	-	0.00%

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SPLOST VII FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	21,080.0	22,016.0	12,070.8	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	12.0	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	131.5	129.2	-	-	-	0.00%
TOTAL	21,092.1	22,147.5	12,200.0	-	-	-	0.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	18,759.6	19,420.3	12,106.1	9,800.0	9,800.0	-	(100.00)%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	18,759.6	19,420.3	12,106.1	9,800.0	9,800.0	-	(100.00)%
EXCESS OF REVENUES OVER EXPENDITURES	2,332.5	2,727.1	93.9	(9,800.0)	(9,800.0)	-	(100.00)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	(1,889.1)	(2,608.7)	(1,871.6)	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	443.4	118.4	(1,777.6)	(9,800.0)	(9,800.0)	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	9,182.3	9,625.7	9,744.1	7,966.5	-	-	(100.00)%
FUND BALANCE, ENDING	9,625.7	9,744.1	7,966.5	-	-	-	0.00%

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SPLOST VIII FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	11,107.4	21,000.0	21,000.0	22,500.0	7.14%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	0.7	-	-	-	0.00%
TOTAL	-	-	11,108.1	21,000.0	21,000.0	22,500.0	7.14%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
EXCESS OF REVENUES OVER EXPENDITURES	-	-	4,827.6	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	-	4,827.6	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	-	4,827.6	4,827.6	4,827.6	0.00%
FUND BALANCE, ENDING	-	-	4,827.6	4,827.6	4,827.6	4,827.6	0.00%

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TSPLOST FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	891.5	4,277.5	1,800.0	3,500.0	3,500.0	94.44%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	-	891.5	4,277.5	1,800.0	3,500.0	3,500.0	94.44%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	85.7	5,056.2	1,800.0	1,800.0	3,500.0	94.44%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	-	85.7	5,056.2	1,800.0	1,800.0	3,500.0	94.44%
EXCESS OF REVENUES OVER EXPENDITURES	-	805.8	(778.7)	-	1,700.0	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	805.8	(778.7)	-	1,700.0	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	805.8	27.1	27.1	27.1	0.00%
FUND BALANCE, ENDING	-	805.8	27.1	27.1	1,727.1	27.1	0.00%

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PUBLIC ROADS – LMIG \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	1,128.7	1,193.9	2,011.5	1,500.0	1,500.0	1,500.0	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	1,128.7	1,193.9	2,011.5	1,500.0	1,500.0	1,500.0	0.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
EXCESS OF REVENUES OVER EXPENDITURES	(496.0)	(526.0)	328.8	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	(496.0)	(526.0)	328.8	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	1,050.7	554.7	28.7	357.5	357.5	357.5	0.00%
FUND BALANCE, ENDING	554.7	28.7	357.5	357.5	357.5	357.5	0.00%

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EIP – ARGLASS FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	624.9	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	-	-	624.9	-	-	-	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	-	-	624.9	-	-	-	0.00%
TOTAL	-	-	624.9	-	-	-	0.00%
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	-	-	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	-	-	-	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	-	0.00%

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CDBG - CAC FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	290.3	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	290.3	-	-	-	-	-	0.00%
EXPENDITURES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	290.3	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	290.3	-	-	-	-	-	0.00%
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENDITURES AND TRANSFERS OUT	-	-	-	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	-	-	-	-	-	-	0.00%
FUND BALANCE, ENDING	-	-	-	-	-	-	0.00%

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WATER/SEWER FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	6,297.0	6,518.1	7,736.1	7,089.0	7,146.0	7,456.0	5.18%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	814.4	877.4	1,066.0	885.0	892.0	992.0	12.99%
TOTAL	7,111.4	7,395.5	8,802.1	7,974.0	8,038.0	8,448.0	5.94%
EXPENSES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	5,093.3	6,522.9	6,497.9	5,971.7	6,570.7	6,703.8	12.26%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	5,093.3	6,522.9	6,497.9	5,971.7	6,570.7	6,703.8	12.26%
EXCESS OF REVENUES OVER EXPENSES	2,018.1	872.6	2,304.2	2,002.3	1,467.3	1,744.2	(12.89)%
OPERATING TRANSFERS							
TRANSFERS IN	1,889.1	2,608.7	1,871.6	-	-	-	0.00%
TRANSFERS OUT	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	0.00%
NON-OPERATING							
REVENUE	3.0	4.3	3.3	4.5	4.5	-	(100.00)%
EXPENSE	(156.6)	(136.9)	(120.8)	(137.5)	(137.5)	(91.9)	(33.16)%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	3,303.6	2,898.7	3,608.2	1,419.3	884.3	1,202.3	(15.29)%
FUND BALANCE, BEGINNING, ADJUSTED	38,214.1	41,486.8	44,452.2	48,060.4	49,479.7	49,479.7	2.95%
FUND BALANCE, ENDING	41,517.6	44,385.5	48,060.4	49,479.7	50,364.0	50,682.0	2.43%

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LANDFILL FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	6.2	-	-	-	-	-	0.00%
TOTAL	6.2	-	-	-	-	-	0.00%
EXPENSES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	57.8	448.5	131.2	186.5	304.2	324.0	73.77%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	57.8	448.5	131.2	186.5	304.2	324.0	73.77%
EXCESS OF REVENUES OVER EXPENSES	(51.6)	(448.5)	(131.2)	(186.5)	(304.2)	(324.0)	73.77%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	0.00%
NON-OPERATING							
REVENUE	358.5	422.8	863.4	815.0	650.0	775.0	(4.91)%
EXPENSE	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	156.9	(175.7)	582.2	478.5	195.8	301.0	(37.11)%
FUND BALANCE, BEGINNING, ADJUSTED	903.6	1,060.5	884.8	1,467.0	1,945.5	1,945.5	32.62%
FUND BALANCE, ENDING	1,060.5	884.8	1,467.0	1,945.5	2,141.3	2,246.5	15.47%

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TAX LIGHTING FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	332.0	426.3	433.2	421.0	441.0	440.0	4.51%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	1.9	-	-	-	-	-	0.00%
TOTAL	333.9	426.3	433.2	421.0	441.0	440.0	4.51%
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	337.3	352.9	365.7	362.8	373.6	373.1	2.83%
TOTAL	337.3	352.9	365.7	362.8	373.6	373.1	2.83%
EXCESS OF REVENUES OVER EXPENSES	(3.4)	73.5	67.4	58.2	67.4	66.9	15.03%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
NON-OPERATING							
REVENUE	-	-	-	-	-	-	0.00%
EXPENSE	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	(3.4)	73.5	67.4	58.2	67.4	66.9	15.03%
FUND BALANCE, BEGINNING, ADJUSTED	(176.2)	(179.6)	(106.1)	(38.7)	19.5	19.5	(150.44)%
FUND BALANCE, ENDING	(179.6)	(106.1)	(36.7)	19.5	86.9	86.4	343.06%

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EQUIPMENT MAINT FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	157.8	149.1	112.7	135.5	80.5	90.5	(33.21)%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	2,328.9	2,439.7	2,431.2	2,693.0	3,016.1	2,720.6	1.02%
TOTAL	2,486.7	2,588.8	2,543.9	2,828.5	3,096.6	2,811.1	(0.62)%
EXPENSES:							
GENERAL GOVERNMENT	-	-	-	-	-	-	0.00%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	2,387.5	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	2,387.5	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%
EXCESS OF REVENUES OVER EXPENSES	99.1	(169.8)	56.5	17.0	194.2	3.2	(81.05)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
NON-OPERATING							
REVENUE	-	-	-	-	-	-	0.00%
EXPENSE	(0.3)	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	98.9	(169.8)	56.5	17.0	194.2	3.2	(81.05)%
FUND BALANCE, BEGINNING, ADJUSTED	1,646.8	1,745.6	1,575.8	1,632.4	1,649.4	1,649.4	1.04%
FUND BALANCE, ENDING	1,745.6	1,575.8	1,632.4	1,649.4	1,843.6	1,652.6	0.20%

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HEALTH INSURANCE FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%
EXPENSES:							
GENERAL GOVERNMENT	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
EXCESS OF REVENUES OVER EXPENSES	154.0	55.7	(389.3)	119.3	27.7	47.7	(60.02)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
NON-OPERATING							
REVENUE	-	-	-	-	-	-	0.00%
EXPENSE	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	154.0	55.7	(389.3)	119.3	27.7	47.7	(60.02)%
FUND BALANCE, BEGINNING, ADJUSTED	310.6	464.6	520.3	131.0	250.4	250.4	91.07%
FUND BALANCE, ENDING	464.6	520.3	131.0	250.4	278.1	298.1	19.05%

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WORKERS COMP FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	599.5	658.5	338.3	350.4	350.4	407.0	16.16%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	-	-	-	-	0.00%
TOTAL	599.5	658.5	338.3	350.4	350.4	407.0	16.16%
EXPENSES:							
GENERAL GOVERNMENT	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
EXCESS OF REVENUES OVER EXPENSES	291.5	140.0	34.5	(19.6)	(24.4)	32.2	(264.36)%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
NON-OPERATING							
REVENUE	-	-	-	-	-	-	0.00%
EXPENSE	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	291.5	140.0	34.5	(19.6)	(24.4)	32.2	(263.36)%
FUND BALANCE, BEGINNING, ADJUSTED	129.4	420.9	560.8	595.3	575.7	575.7	(3.30)%
FUND BALANCE, ENDING	420.9	560.8	595.3	575.7	551.3	607.9	5.60%

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Financial Summary

TECHNOLOGY FLEET FUND \$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
REVENUES							
TAXES	-	-	-	-	-	-	0.00%
LICENSES & PERMITS	-	-	-	-	-	-	0.00%
INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
CHARGES FOR SERVICE	-	-	-	-	-	-	0.00%
FINES & FORFEITURES	-	-	-	-	-	-	0.00%
MISCELLANEOUS	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
TOTAL	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
EXPENSES:							
GENERAL GOVERNMENT	616.2	704.8	739.5	810.8	822.0	822.0	1.37%
JUDICIAL	-	-	-	-	-	-	0.00%
PUBLIC SAFETY	-	-	-	-	-	-	0.00%
PUBLIC WORKS	-	-	-	-	-	-	0.00%
HEALTH & WELFARE	-	-	-	-	-	-	0.00%
CULTURE & RECREATION	-	-	-	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	-	-	-	-	-	0.00%
TOTAL	616.2	704.8	739.5	810.8	822.0	822.0	1.37%
EXCESS OF REVENUES OVER EXPENSES	(17.8)	18.9	(2.6)	-	-	-	0.00%
OPERATING TRANSFERS							
TRANSFERS IN	-	-	-	-	-	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%
NON-OPERATING							
REVENUE	-	-	-	-	-	-	0.00%
EXPENSE	-	-	-	-	-	-	0.00%
EXCESS OF REVENUES AND TRANSFERS IN OVER EXPENSES AND TRANSFERS OUT	(17.8)	18.9	(2.6)	-	-	-	0.00%
FUND BALANCE, BEGINNING, ADJUSTED	62.8	45.0	293.0	290.4	290.4	290.4	0.00%
FUND BALANCE, ENDING	45.0	64.0	290.4	290.4	290.4	290.4	0.00%

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Revenues by Source – All Funds

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
GENERAL FUND:							
TAXES	49,557.6	50,943.1	52,813.4	51,317.5	54,412.5	53,227.5	3.72%
LICENSES & PERMITS	4.6	4.1	15.2	5.0	5.0	-	(100.00)%
INTERGOVERNMENTAL	707.2	748.9	837.3	767.5	718.7	724.8	(5.56)%
CHARGES FOR SERVICE	4,033.1	4,096.5	4,053.6	3,756.4	3,994.7	4,020.7	7.03%
FINES & FORFEITURES	1,586.6	3,902.1	2,369.1	2,125.0	2,665.0	2,770.0	30.35%
MISCELLANEOUS	186.8	523.7	429.3	387.5	75.0	75.0	(80.65)%
TRANSFERS IN	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
TOTAL	57,160.9	61,303.4	61,603.0	59,443.9	60,995.9	61,903.0	4.14%
COMMISSARY FUND:							
CHARGES FOR SERVICE	111.2	149.9	139.3	135.0	160.0	352.0	160.74%
FINES & FORFEITURES	0.6	-	0.6	-	-	-	0.00%
MISCELLANEOUS	824.9	1,337.0	1,306.6	1,100.0	1,300.0	1,300.0	18.18%
TOTAL	936.7	1,487.0	1,446.6	1,235.0	1,460.0	1,652.0	33.77%
STATE DRUG SEIZURE FUND:							
FINES & FORFEITURES	-	-	-	-	-	500.0	100.00%
TOTAL	-	-	-	-	-	500.0	100.00%
FEDERAL DRUG SEIZURE:							
FINES & FORFEITURES	141.1	745.4	217.0	1,000.0	1,000.0	500.0	(50.00)%
MISCELLANEOUS	26.9	59.9	76.8	-	-	-	0.00%
TOTAL	168.0	805.3	293.8	1,000.0	1,000.0	500.0	(50.00)%
LAW LIBRARY FUND:							
CHARGES FOR SERVICE	74.8	164.0	92.6	100.0	100.0	100.0	0.00%
MISCELLANEOUS	1.4	1.7	1.6	-	-	-	0.00%
TOTAL	76.2	165.6	94.2	100.0	100.0	100.0	0.00%
ACCOMMODATION TAX:							
TAXES	475.5	469.3	411.8	400.0	350.0	375.0	(6.25)%
TOTAL	475.5	469.3	411.8	400.0	350.0	375.0	(6.25)%
INTERGOV GRANTS FUND:							
INTERGOVERNMENTAL	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%
TOTAL	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%
JAIL OPERATIONS FUND:							
FINES & FORFEITURES	350.8	494.6	327.1	323.0	380.5	385.5	19.35%
TOTAL	350.8	494.6	327.1	323.0	380.5	385.5	19.35%

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Revenues by Source – All Funds

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
DRUG ABUSE FUND:							
INTERGOVERNMENTAL	8.5	17.4	6.1	4.5	3.5	5.3	16.67%
FINES & FORFEITURES	119.7	216.4	129.6	115.0	170.0	175.0	52.17%
TOTAL	128.2	233.8	135.7	119.5	173.5	180.3	50.84%
EMERGENCY COMM FUND:							
INTERGOVERNMENTAL	733.4	909.2	756.6	775.1	955.7	929.0	19.86%
CHARGES FOR SERVICE	1,836.1	1,861.3	2,125.9	1,975.0	2,140.0	2,160.0	9.37%
MISCELLANEOUS	46.2	33.2	31.4	29.0	32.0	30.0	3.45%
TRANSFERS IN	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL	3,499.8	3,749.6	3,867.1	3,763.2	4,844.6	4,268.4	13.42%
VICTIM/WITNESS FUND:							
INTERGOVERNMENTAL	102.1	97.6	85.3	80.0	80.0	83.5	4.38%
FINES & FORFEITURES	106.0	210.4	120.6	124.0	123.5	154.0	24.19%
TOTAL	208.1	308.0	205.9	204.0	203.5	237.5	16.24%
SPECIAL SERVICES FUND:							
TAXES	4,152.2	4,436.7	4,796.0	4,625.0	4,910.0	1,747.1	(62.22)%
LICENSES & PERMITS	120.8	138.1	142.3	135.0	135.0	146.0	8.15%
CHARGES FOR SERVICE	50.2	91.0	49.5	51.0	55.0	325.0	537.25%
MISCELLANEOUS	-	24.7	6.2	-	-	-	0.00%
TRANSFERS IN	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TOTAL	4,525.9	4,891.7	5,175.9	4,982.4	5,250.0	2,378.8	(52.26)%
FIRE SERVICES FUND:							
TAXES	-	-	-	-	-	7,612.9	100.00%
CHARGES FOR SERVICE	-	-	-	-	-	15.0	100.00%
TOTAL	-	-	-	-	-	7,627.9	100.00%
SPLOST VI FUND:							
MISCELLANEOUS	-	6.9	-	-	-	-	0.00%
TOTAL	-	6.9	-	-	-	-	0.00%
SPLOST VII FUND:							
TAXES	21,080.0	22,016.0	12,070.8	-	-	-	0.00%
INTERGOVERNMENTAL	12.0	-	-	-	-	-	0.00%
MISCELLANEOUS	-	131.5	129.2	-	-	-	0.00%
TOTAL	21,092.1	22,147.5	12,200.0	-	-	-	0.00%

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Revenues by Source – All Funds

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SPLOST VIII FUND:							
TAXES	-	-	11,107.4	21,000.0	21,000.0	22,500.0	7.14%
MISCELLANEOUS	-	-	0.7	-	-	-	0.00%
TOTAL	-	-	11,108.1	21,000.0	21,000.0	22,500.0	7.14%
TSPLOST FUND:							
TAXES	-	891.5	4,277.5	1,800.0	3,500.0	3,500.0	94.44%
TOTAL	-	891.5	4,277.5	1,800.0	3,500.0	3,500.0	94.44%
PUBLIC ROADS – LMIG:							
INTERGOVERNMENTAL	1,128.7	1,193.9	2,011.5	1,500.0	1,500.0	1,500.0	0.00%
TOTAL	1,128.7	1,193.9	2,011.5	1,500.0	1,500.0	1,500.0	0.00%
EIP – ARGASS FUND:							
INTERGOVERNMENTAL	-	-	624.9	-	-	-	0.00%
TOTAL	-	-	624.9	-	-	-	0.00%
CDBG – CAC FUND:							
INTERGOVERNMENTAL	290.3	-	-	-	-	-	0.00%
TOTAL	290.3	-	-	-	-	-	0.00%
WATER/SEWER FUND:							
CHARGES FOR SERVICE	6,297.0	6,518.1	7,736.1	7,089.0	7,146.0	7,456.0	5.18%
MISCELLANEOUS	814.4	877.4	1,066.0	885.0	892.0	992.0	12.09%
TRANSFERS IN	1,889.1	2,608.7	1,871.6	-	-	-	0.00%
NON-OPERATING	3.0	4.3	3.3	4.5	4.5	-	(100.00)%
TOTAL	9,003.4	10,028.5	10,676.9	7,978.5	8,042.5	8,448.0	5.88%
LANDFILL FUND:							
MISCELLANEOUS	6.2	-	-	-	-	-	0.00%
NON-OPERATING	358.5	422.8	863.4	815.0	650.0	775.0	(4.91)%
TOTAL	364.7	422.8	863.4	815.0	650.0	775.0	(4.91)%
TAX LIGHTING FUND:							
CHARGES FOR SERVICE	332.0	426.3	433.2	421.0	441.0	440.0	4.51%
MISCELLANEOUS	1.9	-	-	-	-	-	0.00%
TOTAL	333.9	426.3	433.2	421.0	441.0	440.0	4.51%
EQUIPMENT MAINT FUND:							
CHARGES FOR SERVICE	157.8	149.1	112.7	135.5	80.5	90.5	(33.21)%
MISCELLANEOUS	2,328.9	2,439.7	2,431.2	2,693.0	3,016.1	2,720.6	1.02%
TOTAL	2,486.7	2,588.8	2,543.9	2,828.5	3,096.6	2,811.1	(0.62)%

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Revenues by Source – All Funds

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
HEALTH INSURANCE FUND:							
CHARGES FOR SERVICE	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%
TOTAL	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%
WORKERS COMP FUND:							
CHARGES FOR SERVICE	599.5	658.5	328.3	350.4	350.4	407.0	16.16%
TOTAL	599.5	658.5	328.3	350.4	350.4	407.0	16.16%
TECHNOLOGY FLEET FUND:							
MISCELLANEOUS	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
TOTAL	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
ALL FUNDS:							
TAXES	72,265.3	78,756.6	85,476.9	79,142.5	82,172.5	88,962.5	12.41%
LICENSES & PERMITS	125.4	142.2	157.5	140.0	140.	146.0	4.29%
INTERGOVERNMENTAL	5,135.1	5,920.1	5,307.8	3,800.0	4,536.2	4,518.0	18.90%
CHARGES FOR SERVICE	21,498.7	22,167.7	22,214.6	21,459.3	21,913.5	22,832.2	6.40%
FINES & FORFEITURES	2,304.8	5,568.8	3,164.0	3,687.0	4,339.0	4,484.5	21.63%
MISCELLANEOUS	4,836.0	6,159.4	6,215.8	5,905.3	6,137.0	5,939.5	0.58%
TRANSFERS IN	4,060.8	4,840.8	4,091.6	2,240.5	2,952.0	2,395.1	6.90%
NON-OPERATING	361.5	427.1	866.7	819.5	654.5	775.0	(5.43)%
TOTAL	113,587.5	123,982.8	127,495.1	117,194.1	122,844.7	130,052.7	10.97%

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Revenue Charts – All Funds

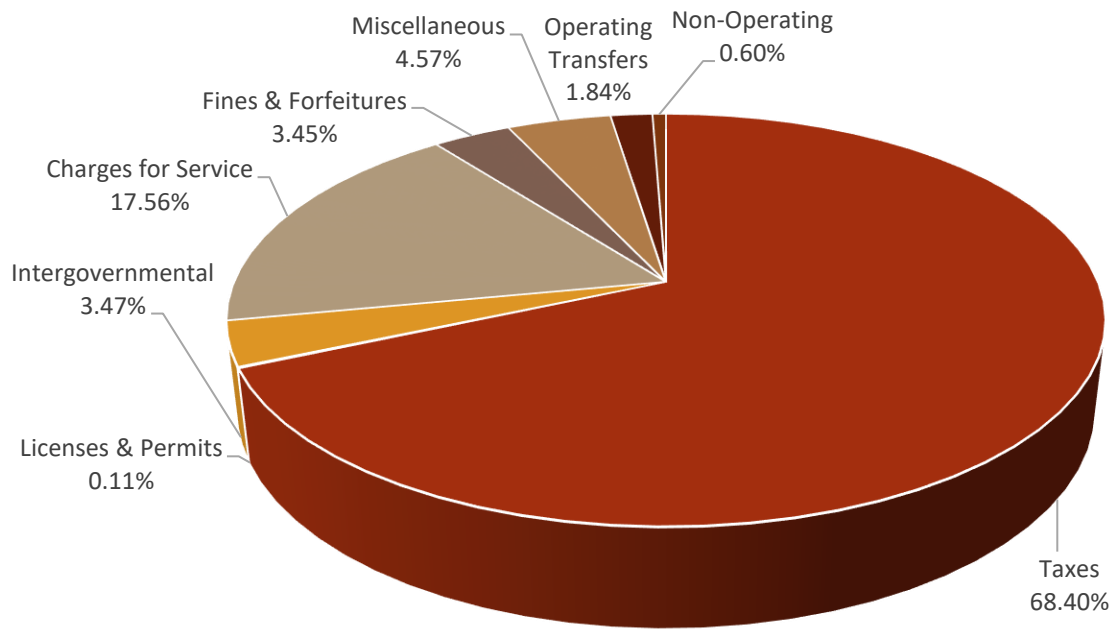


FIGURE 7 - ALL FUNDS - REVENUES BY SOURCE

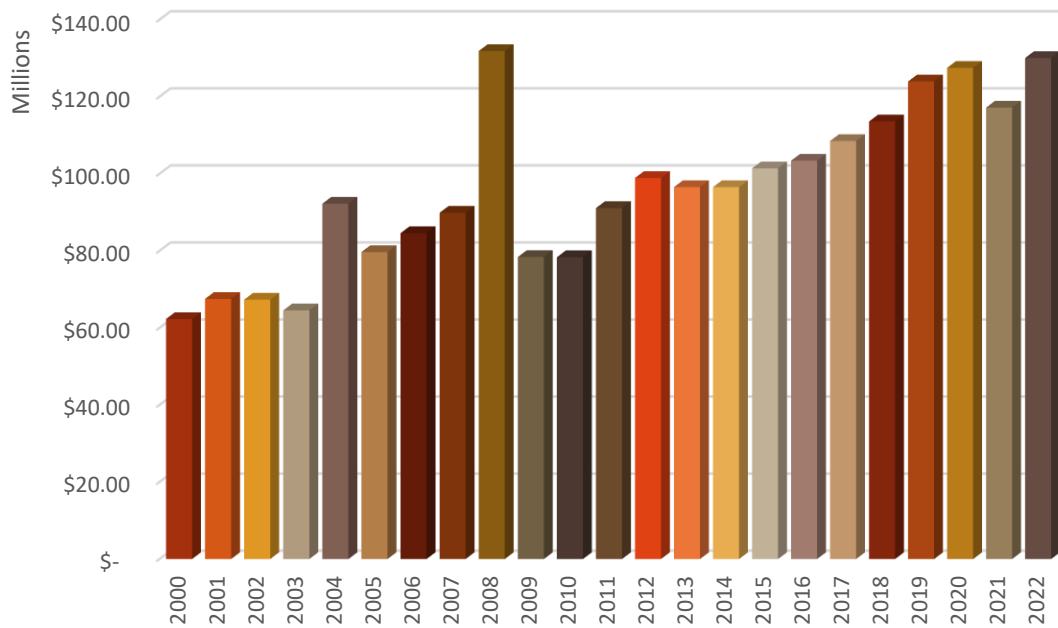


FIGURE 8 - ALL FUNDS - REVENUE HISTORY

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Revenue Sources and Assumptions

Taxes –

Property Tax (OCGA § 48-5) – For many years, the Board of Commissioners could rely on a growth factor of 3% to 3.5% in property tax revenues. That growth began to flatten out in 2009. A number of factors contributed to this including the economic slowdown, a temporary freeze on property tax values and the changes to motor vehicle taxes. During 2015, the Board of Assessors contracted for a revaluation on properties, prompting an increase in appeals which has continued since. Since 2009, the total digest has grown by approximately 12%. However, the incorporated digest has only grown by 6% while the unincorporated digest has grown by 19%. Typically, the Tax Commissioner will see a collection rate of 95% in the levy year and 98-99% in subsequent years. *26.04% of total revenues*

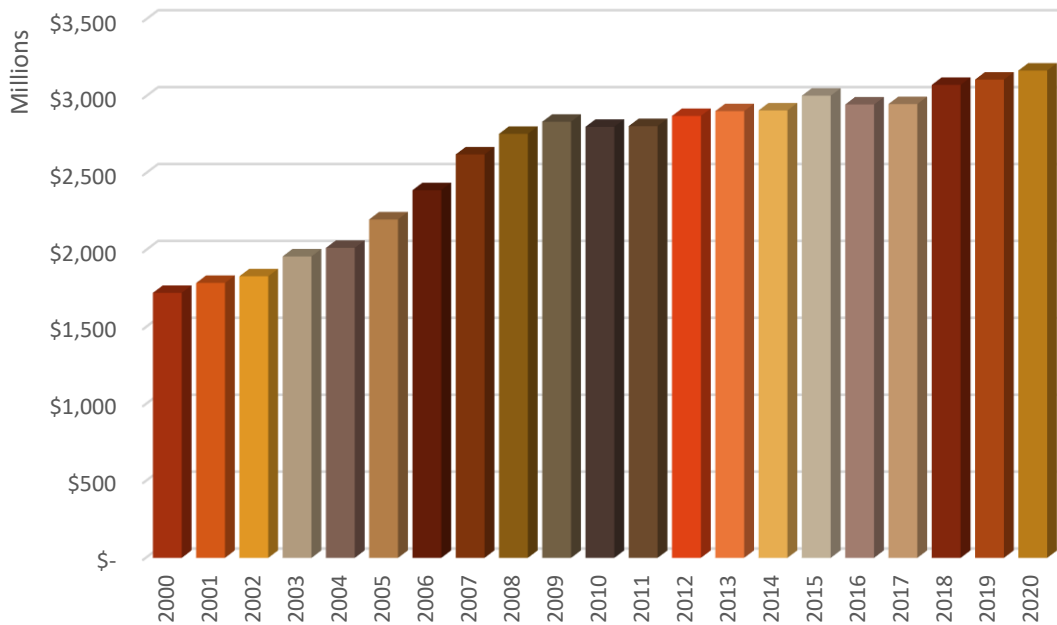


FIGURE 9 - COUNTY-WIDE DIGEST HISTORY

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Revenue Sources and Assumptions

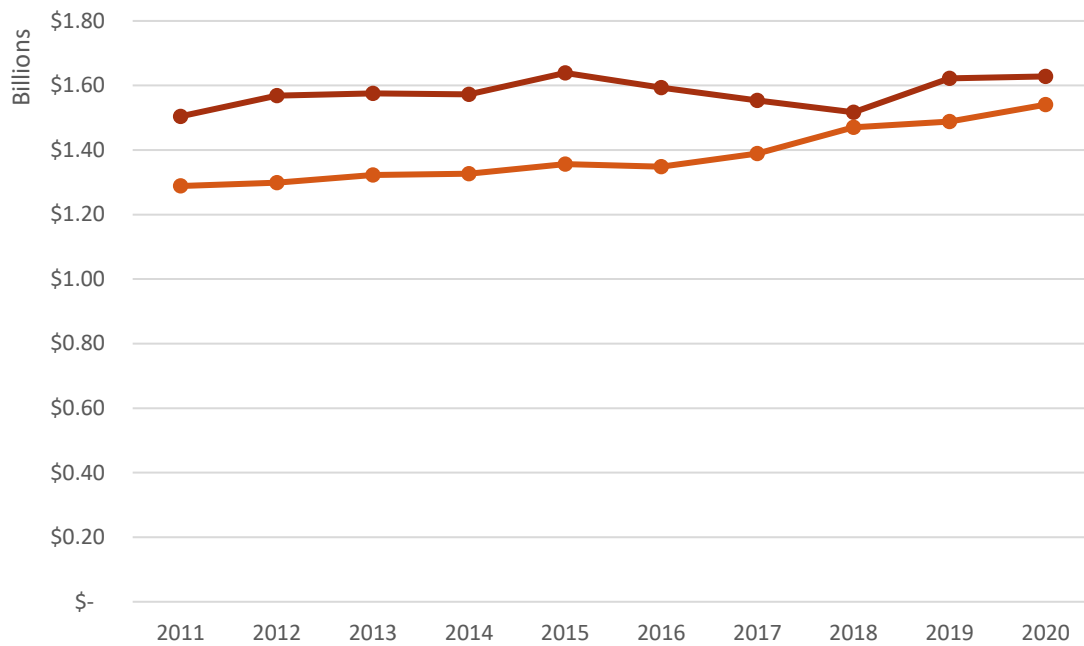


FIGURE 10 – NET DIGEST HISTORY

Fire Millage (New) – Over the past two years, the Board has explored the options available to expand the fire services in the unincorporated area. While an initial plan was developed in 2020, the expansion was put on hold for a year due to COVID. A new plan was developed throughout the year and is in the process of being implemented. A resolution was passed that allows the Board to levy an additional millage for fire services, estimated at 3 mils for the unincorporated area. *3.29% of total revenues*

Local Option Sales Tax (LOST) (OCGA § 48-8) – This 1% tax on retail sales, which is restricted for property tax relief, is collected by the Georgia Department of Revenue and submitted to each government monthly. Lowndes County holds approximately one year of the tax in reserves and recognizes it as revenue in the following year. Local governments are required to renegotiate the allocation of the tax every ten years; however, following there have been numerous challenges to the constitutionality of the statute. *10.38% of total revenues*

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Revenue Sources and Assumptions

The tax is budgeted based on historical data and current trends. The economic slowdown had an impact on the tax as did the changes to the motor vehicle tax program. While the State had reported increases for the past several years, local governments did not see a significant increase until changes affecting online sales were put into place. Last year, COVID hit just as budgets were being developed and the full impacts were unknown; however, sales tax revenues have increased significantly over the past year.

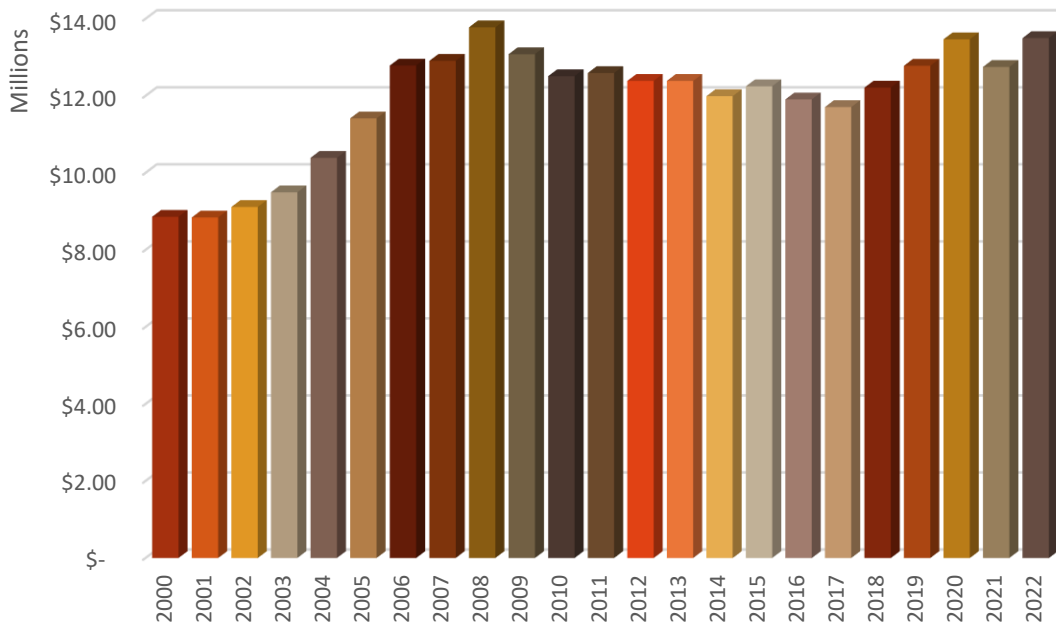


FIGURE 11 – LOCAL OPTION SALES TAX HISTORY

Special Purpose Local Option Sales Tax (SPLOST) (OCGA § 48-8) – This 1% tax on retail sales is collected by the Georgia Department of Revenue and submitted to Lowndes County monthly, who then disburses it to each municipality based on the referendum. Like LOST, SPLOST is budgeted based on historical trends and is impacted by the same factors. The most recent SPLOST began collections in 2020 and will run for six years. *17.30% of total revenues*

Transportation SPLOST (TSPLOST) (OCGA § 48-8) – This additional 1% tax is used for transportation infrastructure as was passed after adoption of the 2019 budget. Collections began October 1, 2018, bringing the sales tax rate in Lowndes County to 8%. *2.69% of total revenues*

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Revenue Sources and Assumptions



- State of Georgia



- LOST



- EdSPLOST



- SPLOST



- TSPLOST

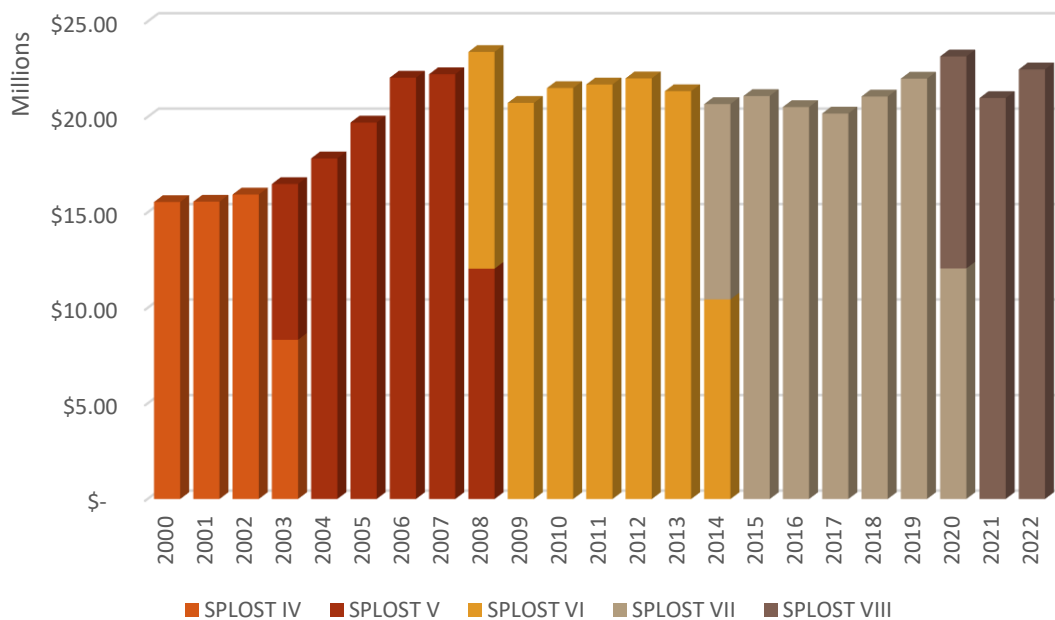


FIGURE 12 – SPLOST HISTORY

Alcoholic Beverage Excise Tax (OCGA § 3-4, 3-5, 3-6) – This tax is on the sale of alcoholic beverages in unincorporated Lowndes County. While there was a slight decline at the beginning of 2010, the tax has remained relatively stable. Prior to 2008, this tax was accounted for in the General Fund but was moved with the creation of the Special Services Fund. *0.40% of total revenues*

Occupation Tax (OCGA § 48-13) – This tax, commonly referred to as a business license, is actually a tax on gross profits from conducting business in unincorporated Lowndes County. The tax year runs from June 1 through May 31 of each year. Revenues are budgeted based on historical data and changes to the fee schedule. *0.37% of total revenues*

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Revenue Sources and Assumptions

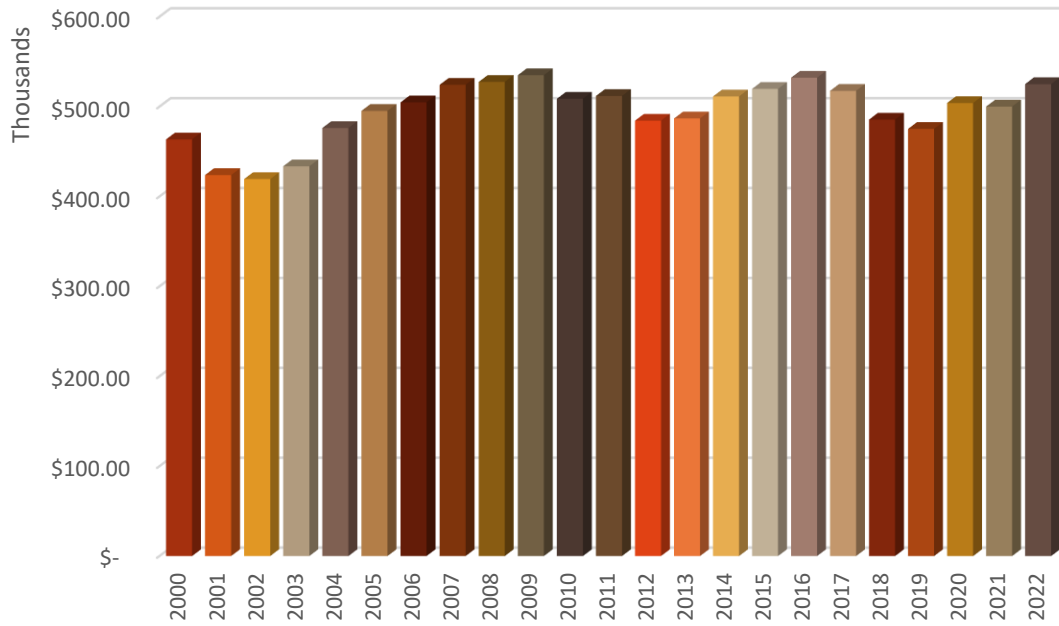


FIGURE 13 – ALCOHOLIC BEVERAGE EXCISE TAX HISTORY

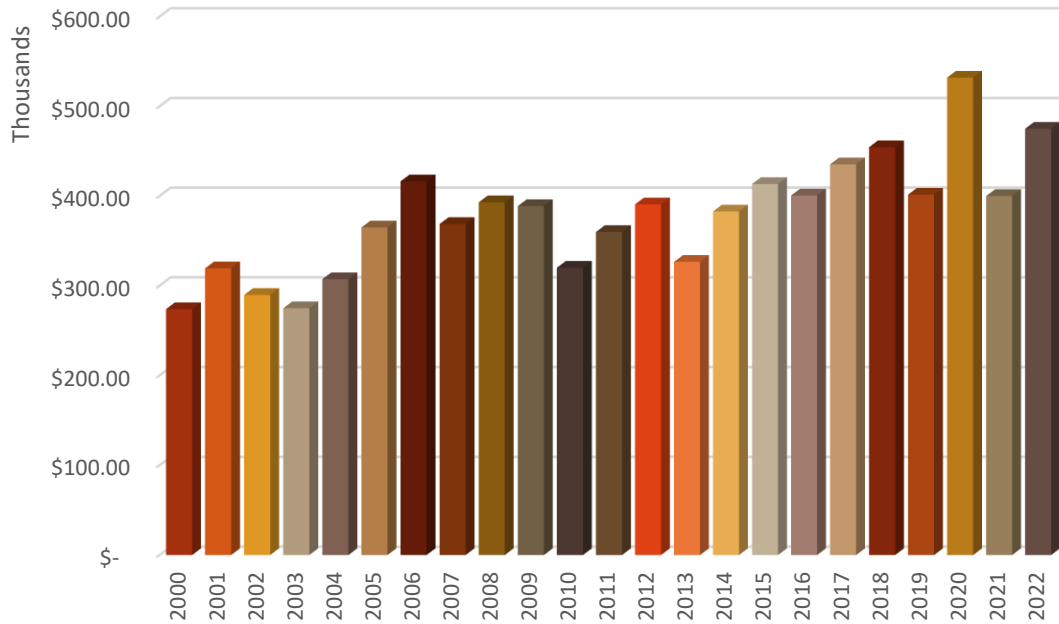


FIGURE 14 – OCCUPATION TAX HISTORY

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Revenue Sources and Assumptions

Franchise Tax (OCGA § 36-18) – This tax is imposed on cable providers operating in unincorporated Lowndes County. Revenues are budgeted based on current providers and historical collections. Providers may also be franchised through the state rather than locally. *0.08% of total revenues*

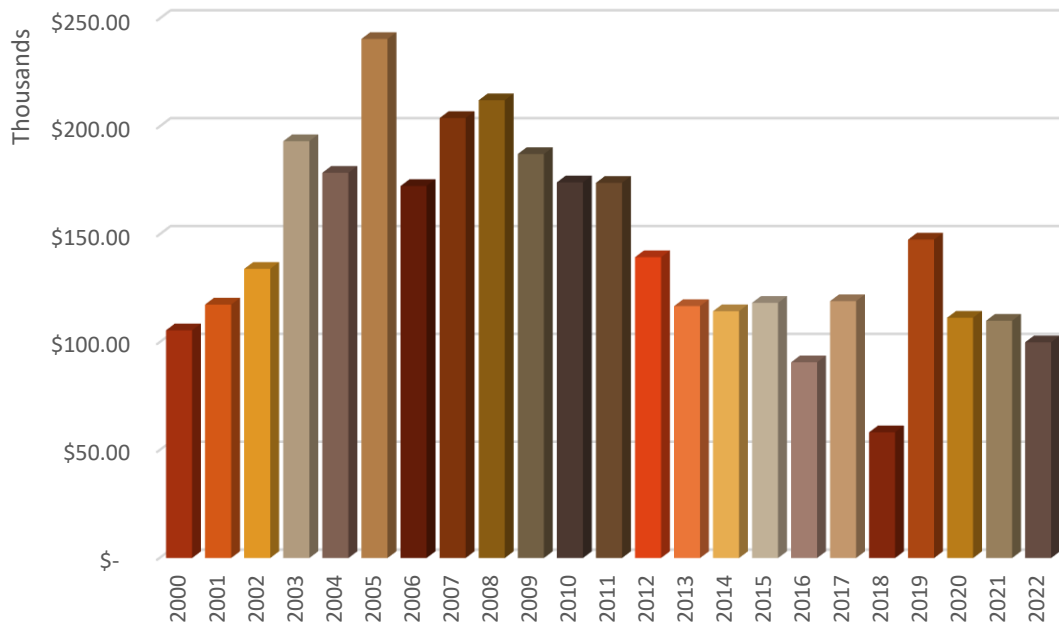


FIGURE 15 – FRANCHISE TAX HISTORY

Insurance Premium Tax (OCGA § 33-8) – This tax is based on gross direct premium of homeowners’ insurance sold. The budget is based on historical collections. As the community grows, so does the tax. While the tax was previously used for tax relief in the unincorporated area, it was phased out years ago to help cover the cost of fire and other unincorporated services. For fiscal year 2022, a portion of the tax will remain in the Special Services Fund and the remainder will be moved to the Fire Services Fund to help with the expansion of fire services. *2.88% of total revenues*

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Revenue Sources and Assumptions

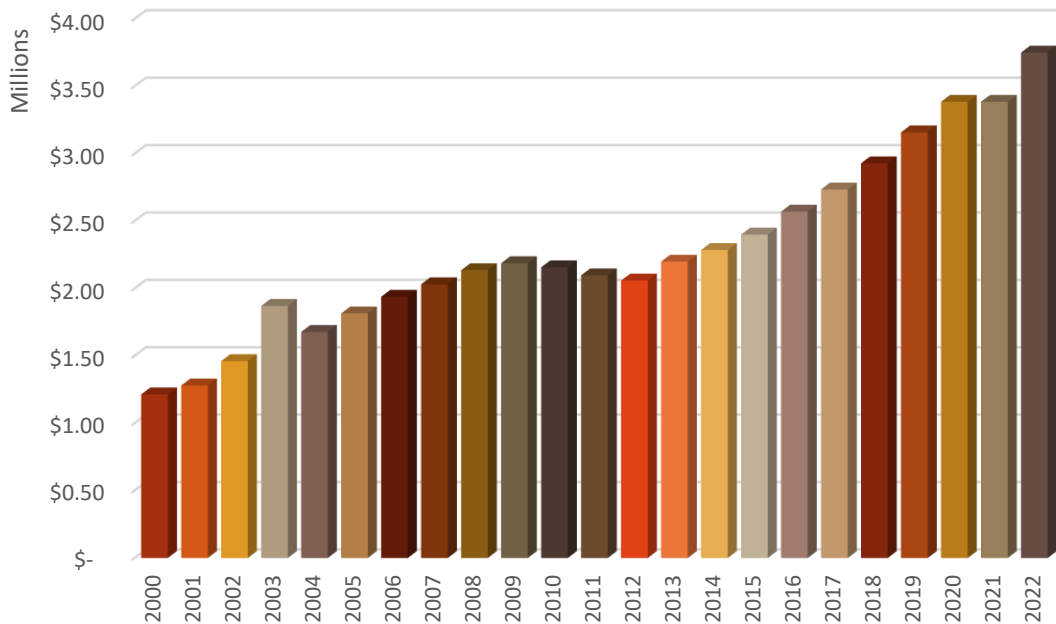


FIGURE 16 – INSURANCE PREMIUM TAX HISTORY

Accommodation Excise Tax (OCGA § 48-13) – This tax, commonly referred to as the hotel/motel tax or bed tax, is a tax on the provision of lodgings and accommodations. Prior to 2008, the County collected 100% of this tax; however, Valdosta and Hahira began collecting for their cities in 2008 and 2009 respectively. In 2016, the County increased the rate from 5% to 7%. 42.86% are used for tourism promotion, 14.29% is used to fund the Recreation Authority for tourism product development and the remainder is transferred to the Special Services Fund. COVID has had a significant impact on tourism and current collections are still trending low. *0.29% of total revenues*

Licenses and Permits –

Alcoholic Beverage – Lowndes County requires that businesses engaging in the sale of alcoholic beverages in the unincorporated area purchase a license to do so annually. The local license is required for a business to obtain a state license. The budget for this line is based on active businesses, historical trends and the fee structure in place at the time. *0.11% of total revenues*

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Revenue Sources and Assumptions

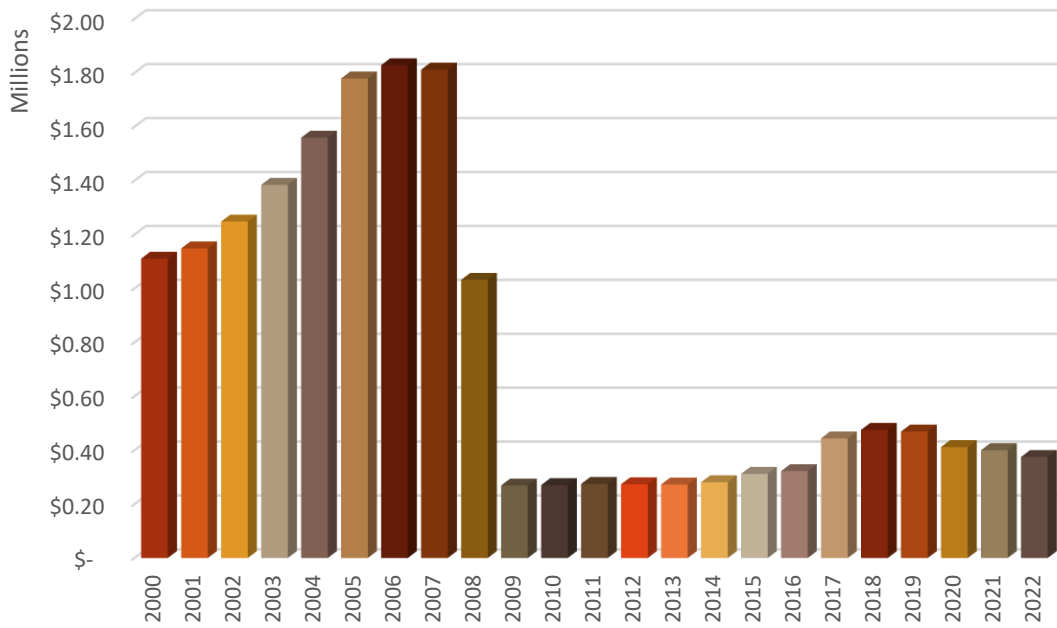


FIGURE 17 – ACCOMMODATION EXCISE TAX HISTORY

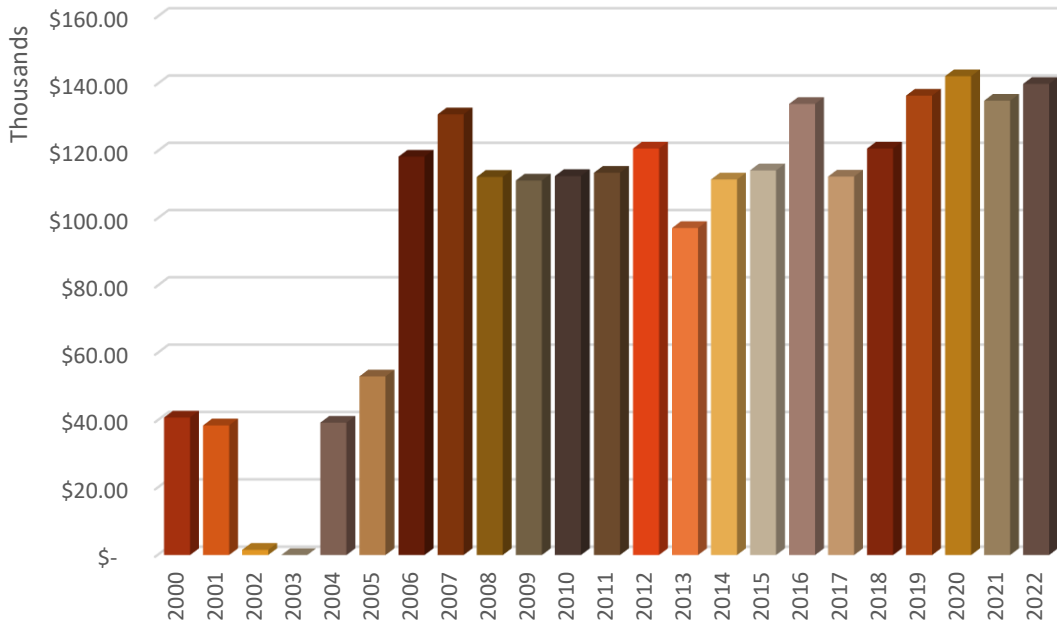


FIGURE 18 – ALCOHOLIC BEVERAGE LICENSE HISTORY – (2002 AND 2003 INCLUDED IN OCCUPATION TAX)

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Revenue Sources and Assumptions

Intergovernmental -

Other Government – ADR – Per an agreement with the Superior Court, Lowndes County processes the payroll for Alternative Dispute Resolution (ADR). This line item represents a reimbursement of the actual personnel costs. *0.07% of total revenues*

Public Safety Radio System – The Public Safety Radio System is the County’s 800 MHz system for public safety and support services. Users of the system pay a share of the recurring operational costs based on the number and type of radios used. The budget for each line is based on the user shares of the budgeted expenditures. *0.69% of total revenues*

Victim/Witness – The Victim/Witness Fund serves victims of crime using add-on fines from the courts to fund those services. This represents monies received from other municipalities from their courts. This line has decreased over the last several years. The smaller municipalities have indicated that the decrease is due to caseloads. *0.06% of total revenues*

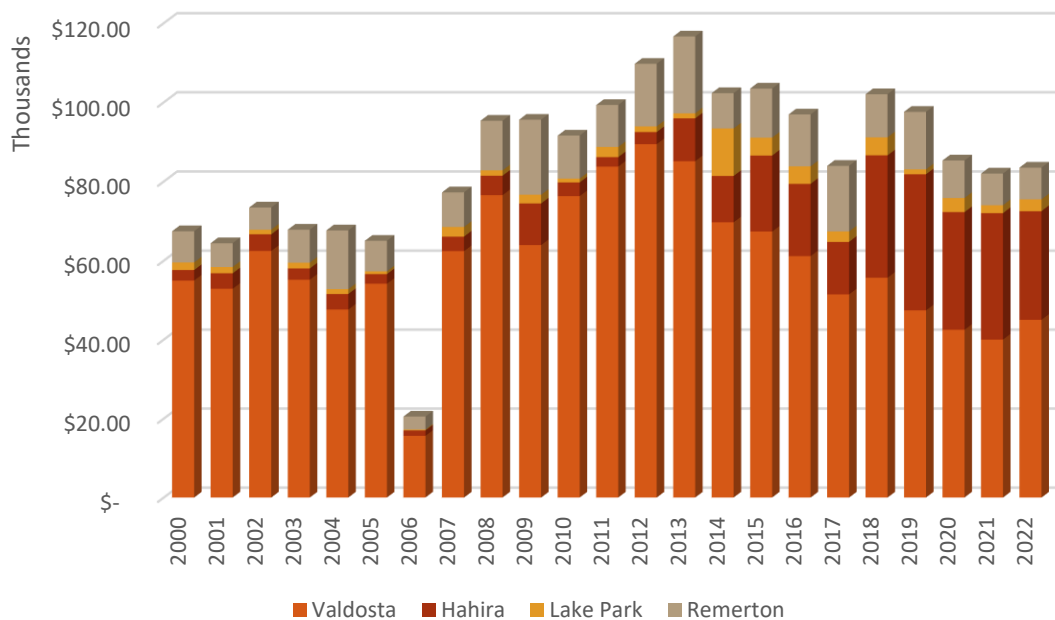


FIGURE 19 – VICTIM/WITNESS (INTERGOVERNMENTAL) HISTORY

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Revenue Sources and Assumptions

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 a jail rate. Budgets are based on historical data, current rates and population estimates. In recent years, jail collection rates have declined due to cities turning prisoners over on state charges faster or allowing offenders to pay fines rather than going to jail. *0.37% of total revenues*

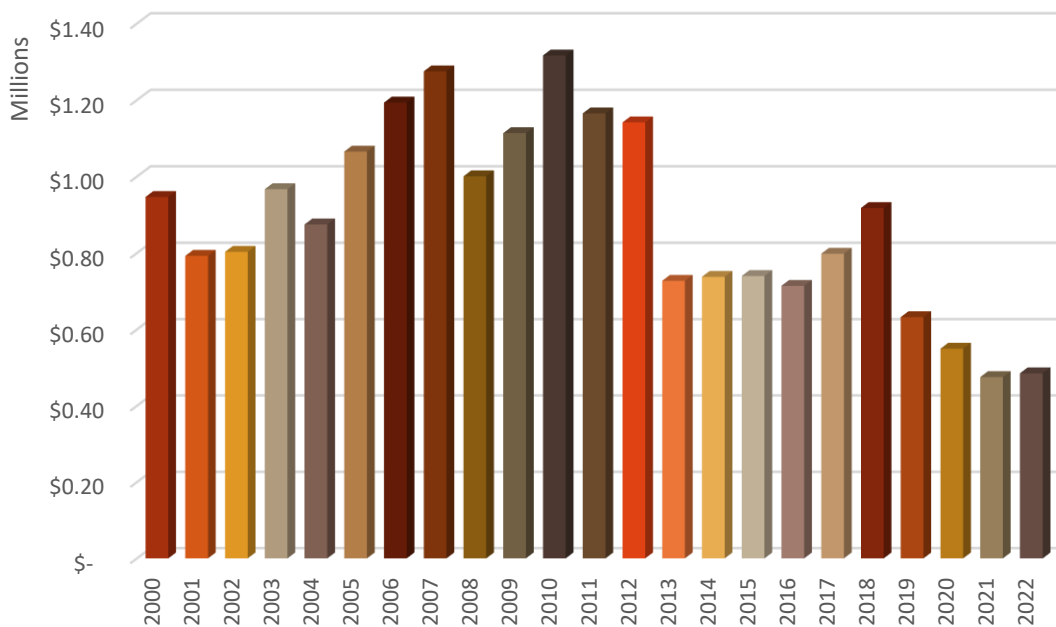


FIGURE 20 – PRISONER HOUSING HISTORY

Board of Elections – The Board of Elections primarily collects fees for reimbursement of election costs and qualifying fees. The revenue varies based on the types of elections scheduled. *0.01% of total revenues*

Court Fees – The Clerk of Court, Magistrate Court and Probate Court all charge fees for various filings and services in their offices. Each line is budgeted based on historical data as well as any upcoming changes. As with court fines, court fees were showing declines in recent years. COVID had an effect as well since many court services were closed to the public or by appointment only. *0.87% of total revenues*

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Revenue Sources and Assumptions

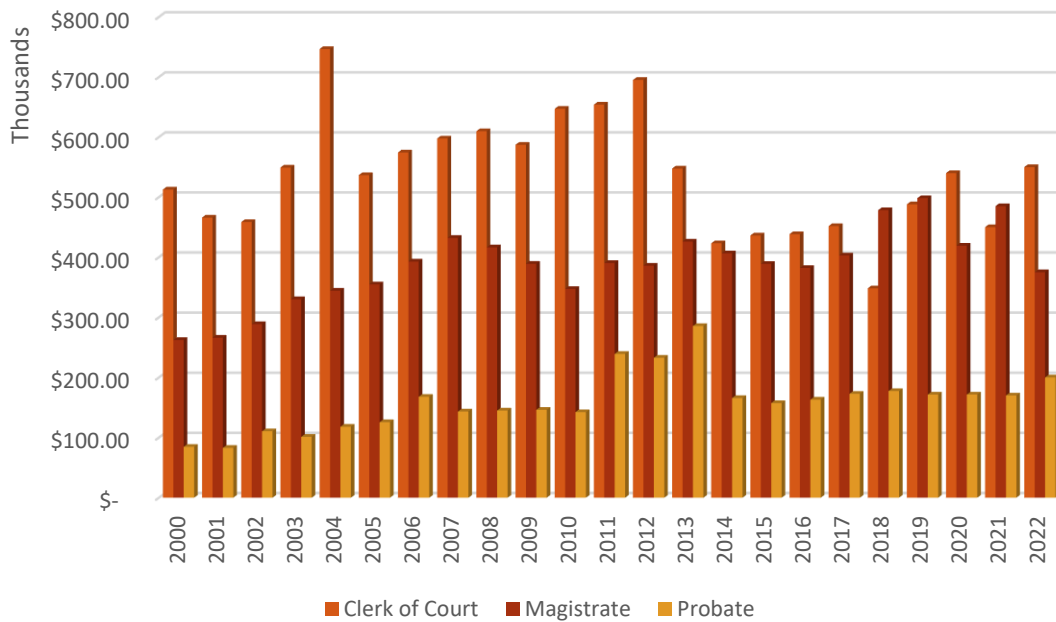


FIGURE 21 – COURT FEE HISTORY

Animal Shelter Fees – The Lowndes County Animal Shelter collects fees for reclamation of animals and for adoptions. Those fees are designed to help cover the costs of treatment and care of animals housed in the facility. In budgeting for this line, historical trends, population and changes in rates are considered. In recent years, rescue activities have increased, resulting in lower population and a decrease in adoption fees. *0.05% of total revenues*

Lowndes County Sheriff's Office – Jail Inmate Medical, Bond Fees, Investigation Fees, Fingerprint Fees, Vehicle Usage Fees, Other – The Lowndes County Sheriff's Office charges a number of fees for various services and remits them to the County monthly. Budgets are based on historical data. There has been a decline in the majority of these fees over the past several years. Just like the courts, some of the decline in the past year is related to COVID and limitations on services. *0.78% of total revenues*

Stormwater Fees – For the upcoming fiscal year, Lowndes County plans to implement a stormwater fee for the purpose of funding additional monitoring costs for the stormwater program, reinstating the position of Stormwater Engineer and to cover easement management. *0.23% of total revenues*

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Revenue Sources and Assumptions

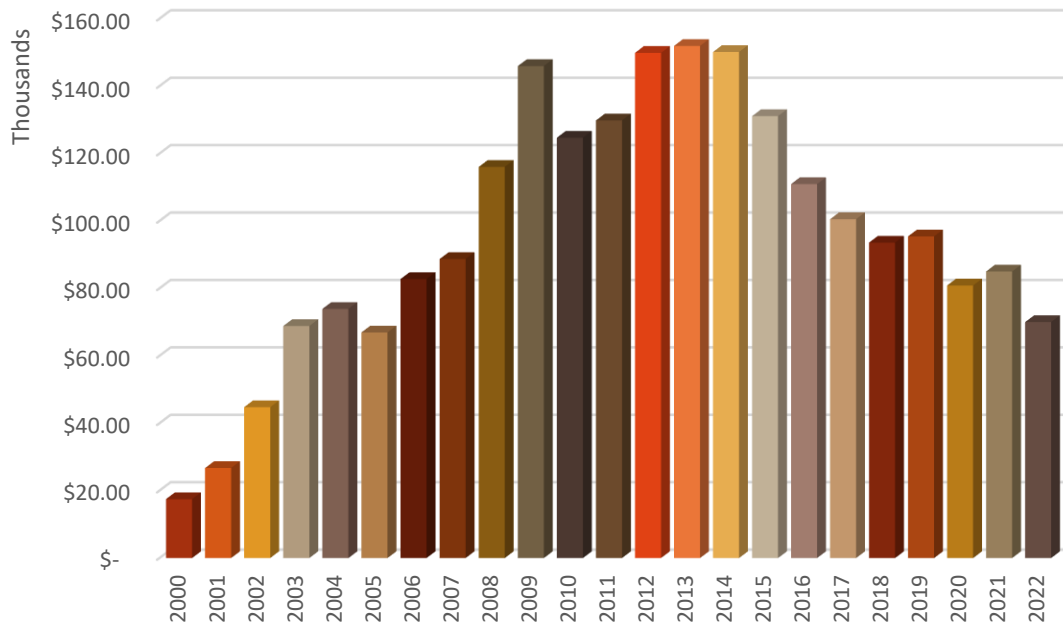


FIGURE 22 – ANIMAL SHELTER FEE HISTORY

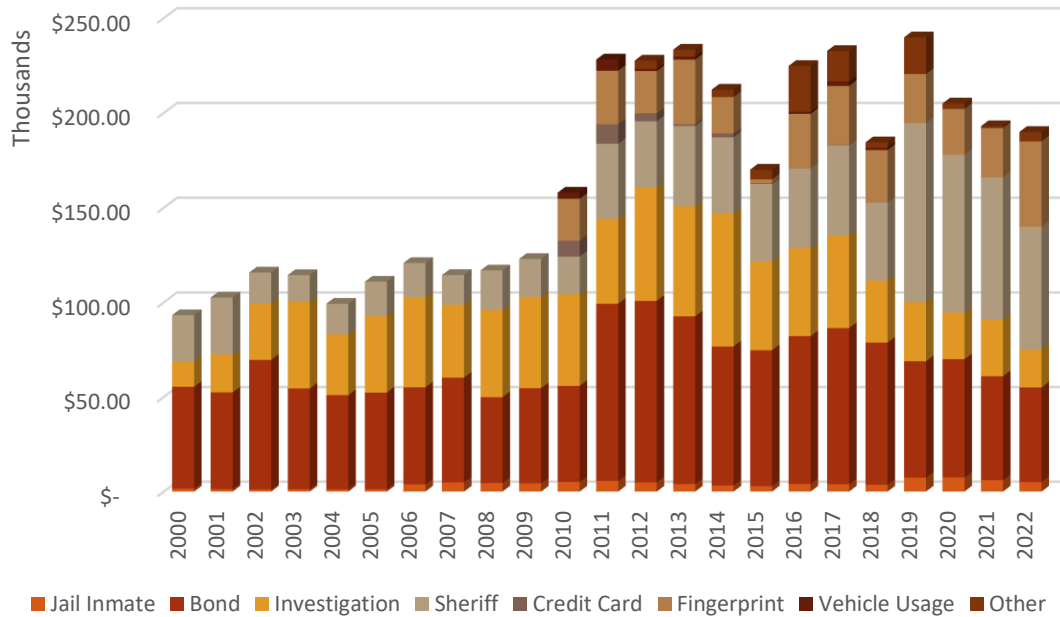


FIGURE 23 – SHERIFF FEE HISTORY

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Revenue Sources and Assumptions

Culvert Fees – Lowndes County Public Works installs culverts for citizens in the unincorporated area at cost. However, the number of requests may vary from year to year and the budget is based on averages. *0.05% of total revenues*

Commissary Fees – Commissary Fees are collected from inmates for the purchase of personal items from the Lowndes County Jail Commissary as well as telephone and email time. These revenues are maintained in the Commissary Fund and proceeds are used for the benefits of the inmates. Commissary Fees are budgeted based on historical data and are adjusted for changes in contracts and jail population. During 2021 it was determined that the jail reports reflected telephone and email time as commissions rather than fees, resulting in an increase in the budgeted amount. *0.27% of total revenues*

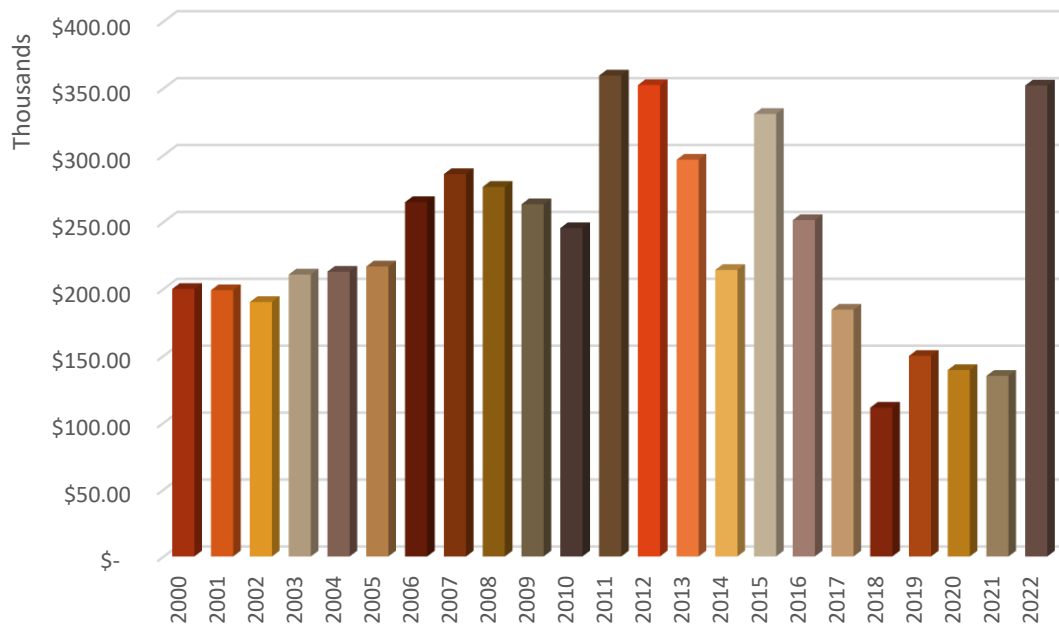


FIGURE 24 – COMMISSARY FEE HISTORY

911 Surcharges – Providers of telephone services, both landline and wireless, impose a surcharge of \$1.50 per line per month for 911 services in Lowndes County. During 2020, the State began collecting 911 surcharges and remitting them to local governments monthly. *1.66% of total revenues*

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Revenue Sources and Assumptions

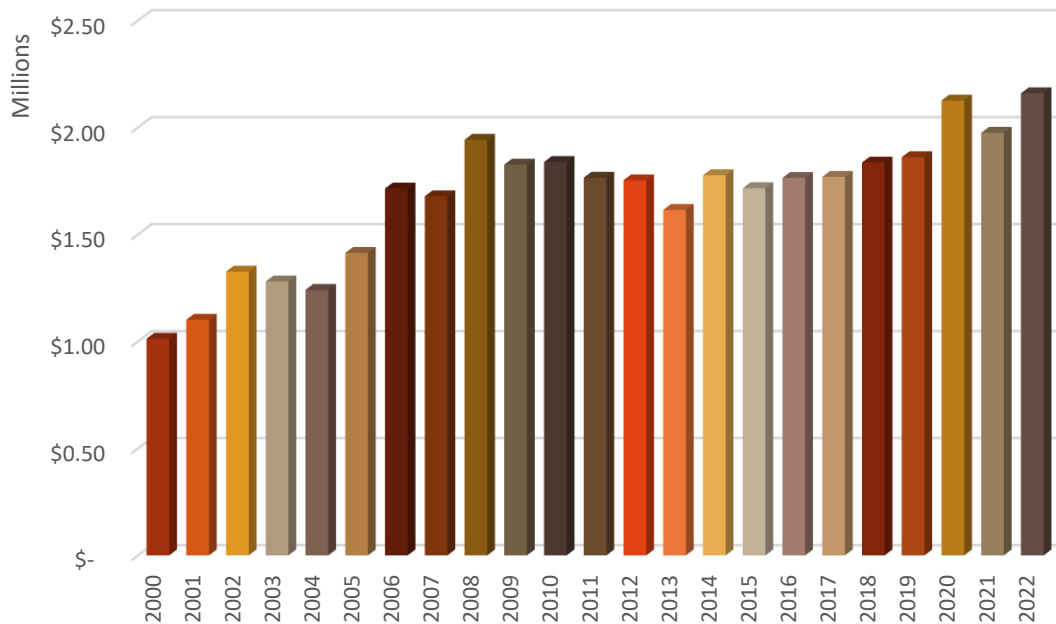


FIGURE 25 – 911 SURCHARGE HISTORY

Zoning Fees – The Lowndes County Unified Land Development Code (ULDC) defines land use in unincorporated Lowndes County. From time to time, property owners may request to have their property rezoned. After meeting with the Technical Review Committee (TRC) and appearing before the Greater Lowndes Planning Commission (GLPC), these cases are brought before the Board of Commissioners for final approval. Prior to 2007, Zoning was a joint department with the City of Valdosta. Zoning was combined with Planning beginning in 2021. *0.02% of total revenues*

SPLOST – Administration – For years, SPLOST would allocate funds to the General Fund to cover administrative costs incurred in the General Fund for management of SPLOST projects. However, as collections fell off and projects got ahead of those collections, this was halted. For 2022, this will be reimplemented. *0.08% of total revenues*

Plan Review Fees – While this is not a new fee, for many years it has been included with Zoning Fees. Beginning in 2022, Plan Review Fees will be allocated separately. *0.01% of total revenues*

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Revenue Sources and Assumptions

Water/Sewer 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 1% rate increase each July. The rate structure and anticipated customer base are used to determine the budget annually. With the increase in customers in recent years, the County has seen a steady increase in revenues. Due to COVID, the Board elected not to adjust rates for 2021. Additionally, with the ABM energy management project, the County will switch out all meters and will change their billing software, potentially resulting in increased revenues due to failing meters.

5.31% of total revenues

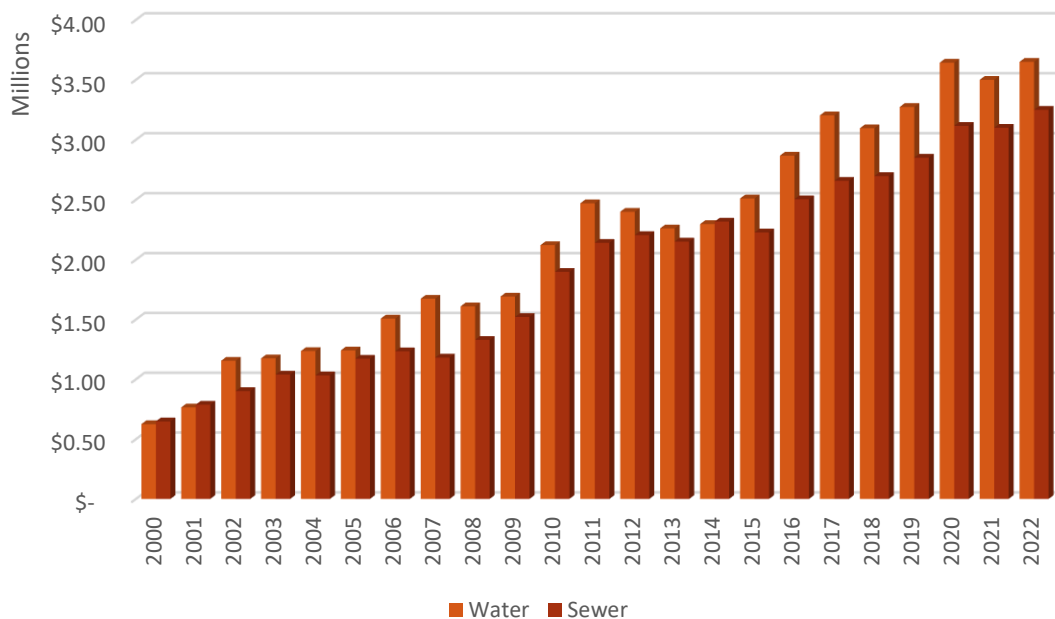


FIGURE 26 – WATER/SEWER FEE HISTORY

Rent – Lowndes County collects two types of rent; rent from other agencies and customers for use of facilities and rent from departments for the Equipment Maintenance Fund and the Technology Fleet Fund for use of equipment. The County negotiates agreements with outside agencies for space in buildings as well as tower sites and those agreements become part of the budget. Additionally, the County also rents out the Civic Center and 4H Camp to citizens for private events. The rental fees paid to the Equipment Maintenance and Technology Fleet Funds are determined based on current inventories and average maintenance and operational costs. *3.26% of total revenues*

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Revenue Sources and Assumptions

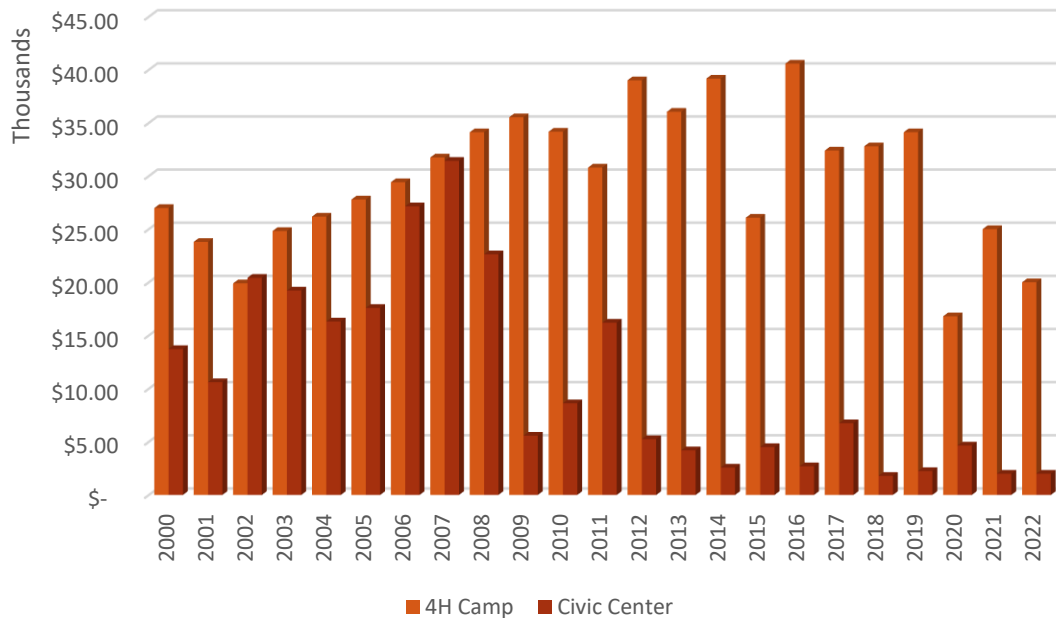


FIGURE 27 – RENT HISTORY (4H CAMP AND CIVIC CENTER) HISTORY

Fines and Forfeitures –

Fines– Lowndes County receives monies from various fines and court fees. Although a majority of these fines are recognized in the General Fund, additional add-on fines are allocated to the Drug Abuse Treatment Fund, the Jail Operations Fund and the Victim/Witness Fund. Fine budgets are based on historical data. There was a significant decrease in the mid-2000s but recent collections were showing improvements. At the end of 2018, the courts went live with a new software system that corrected how some fines were being calculated and distributed. While the anticipation was that COVID would have a negative effect on fines, the majority of revenues showed an increase in 2021. During the budget process for 2022, discussions took place regarding further adjustments to how fines were calculated that will be implemented in the coming year. *2.68% of total revenues*

Forfeitures – The Sheriff's Office has managed the Drug Seizures Fund since 2009; however, at the end of 2021, the Sheriff's Office began the process of moving those funds back under the control of the County. Additionally, State and Federal seizures are separated into two funds. *0.77% of total revenues*

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Revenue Sources and Assumptions

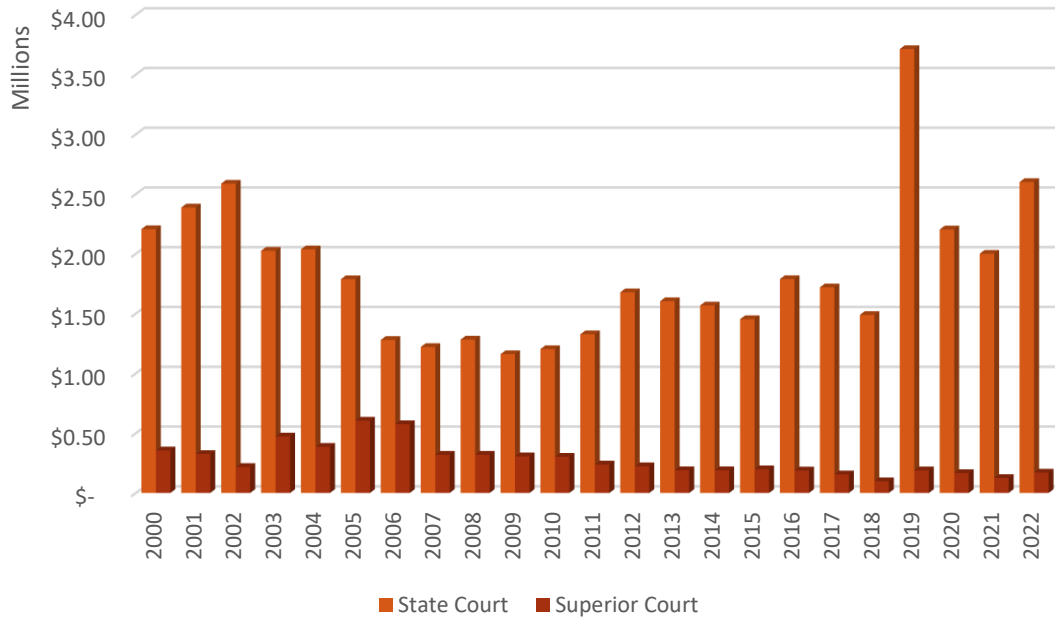


FIGURE 28 – GENERAL FUND COURT FINE HISTORY

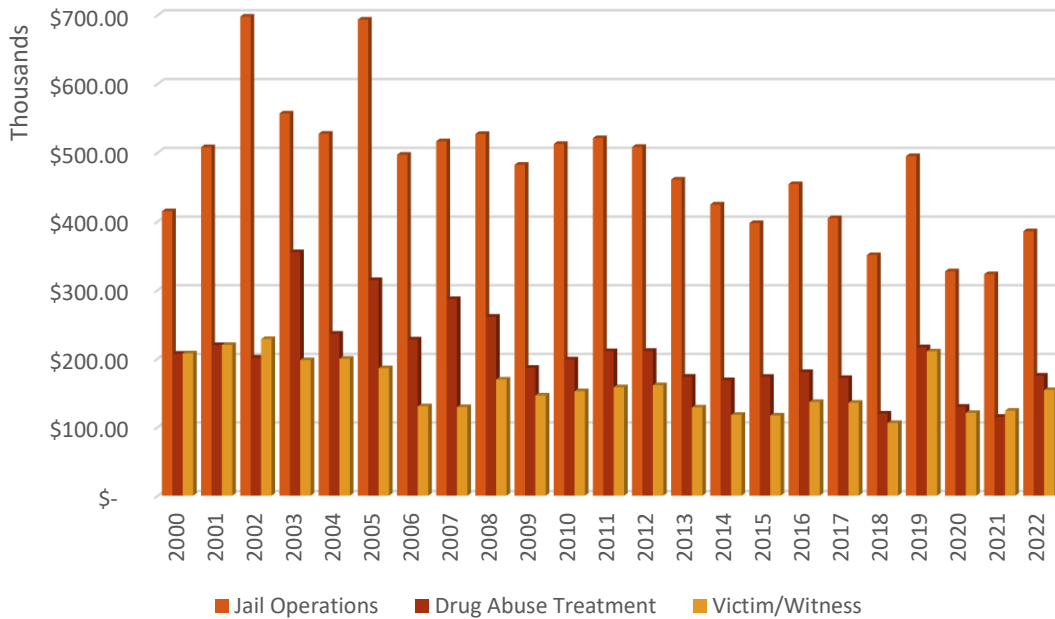


FIGURE 29 – JAIL OPERATIONS, DRUG ABUSE TREATMENT AND VICTIM/WITNESS COURT FINE HISTORY

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Revenue Sources and Assumptions

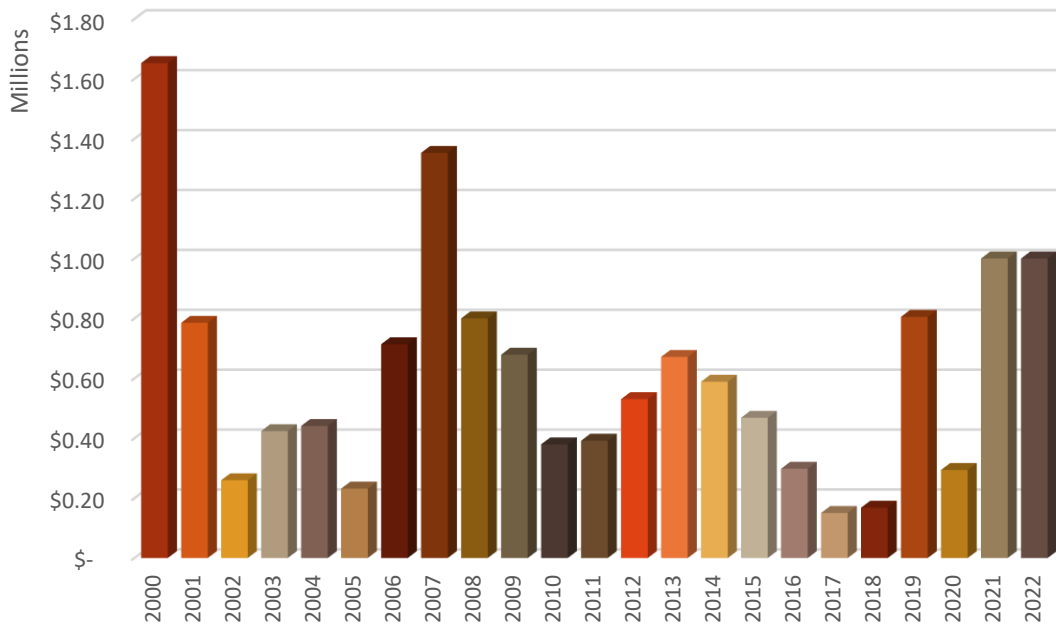


FIGURE 30 – DRUG SEIZURE HISTORY

Other –

Surplus Sales – From time to time, the County may have assets to declare as surplus and dispose of. Budgeting for this depends on the current inventory and condition and planned replacements. The County utilizes an online auction site for the disposal of most items. In recent years, the County sold some buildings and some large pieces of equipment. Reviews of current fleet are ongoing and a large number of items are already being prepared for auction. *0.33% of total revenues*

81.08% of total revenues are recapped under Revenue Sources and Assumptions.

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Expenditures/Expenses by Fund & Function - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
GENERAL FUND:							
GENERAL GOVERNMENT	11,235.5	11,060.2	9,824.1	10,510.5	13,607.4	11,862.3	12.87%
JUDICIAL	6,735.6	6,869.0	6,981.5	7,264.8	7,521.1	7,484.1	3.02%
PUBLIC SAFETY	20,556.4	21,613.7	22,770.0	22,764.9	23,731.8	23,191.4	1.87%
PUBLIC WORKS	8,249.2	8,452.3	8,687.7	8,582.9	10,415.4	9,133.4	6.41%
CULTURE & RECREATION	740.1	763.5	737.4	769.8	776.1	764.0	(0.76)%
HEALTH & WELFARE	5,089.7	5,144.8	4,980.7	5,110.0	5,035.9	5,035.9	(1.45)%
HOUSING & DEVELOPMENT	3,205.8	3,455.8	3,244.2	3,457.0	3,257.0	3,282.0	(5.06)%
TRANSFERS OUT	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL	56,696.2	58,305.9	58,178.8	59,443.9	66,061.6	61,903.0	4.14%
COMMISSARY FUND:							
PUBLIC SAFETY	1,270.7	935.0	2,140.4	1,199.7	1,392.7	1,417.2	18.13%
TOTAL	1,270.7	935.0	2,140.4	1,199.7	1,392.7	1,417.2	18.13%
STATE DRUG SEIZURE FUND:							
PUBLIC SAFETY	-	-	-	-	-	500.0	100.00%
TOTAL	-	-	-	-	-	500.0	100.00%
FEDERAL DRUG SEIZURES:							
PUBLIC SAFETY	455.7	170.8	776.6	1,000.0	1,000.0	500.0	(50.00)%
TOTAL	455.7	170.8	776.6	1,000.0	1,000.0	500.0	(50.00)%
LAW LIBRARY FUND:							
JUDICIAL	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
TOTAL	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
ACCOMMODATION TAX:							
CULTURE & RECREATION	-	-	-	57.1	50.0	53.6	(60.2)%
HOUSING & DEVELOPMENT	271.7	268.2	235.3	171.4	150.0	160.7	(6.25)%
TRANSFERS OUT	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TOTAL	474.5	469.3	417.2	400.0	350.0	375.0	(6.25)%
INTERGOV GRANTS FUND:							
GENERAL GOVERNMENT	-	-	8.5	394.6	394.6	1,000.0	153.44%
JUDICIAL	715.0	807.8	754.9	278.3	275.4	275.4	(1.05)%
PUBLIC SAFETY	1,229.1	1,138.1	15.4	-	-	-	0.00%
HOUSING & DEVELOPMENT	-	820.0	-	-	-	-	0.00%
TOTAL	2,153.4	2,953.2	986.1	672.9	669.9	1,275.4	89.54%

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Expenditures/Expenses by Fund & Function - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
JAIL OPERATIONS FUND:							
PUBLIC SAFETY	371.8	478.3	352.4	322.4	479.9	383.1	18.85%
TOTAL	371.8	478.3	352.4	322.4	479.9	383.1	18.85%
DRUG ABUSE TREATMENT:							
JUDICIAL	62.4	70.5	58.9	70.0	70.0	70.0	0.00%
HEALTH & WELFARE	125.0	170.0	170.0	125.0	125.0	100.0	(20.00)%
TOTAL	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%
EMERGENCY COMM FUND:							
PUBLIC SAFETY	3,353.3	3,660.4	3,715.2	3,603.2	4,677.2	4,108.4	14.02%
TRANSFERS OUT	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
TOTAL	3,513.3	3,820.4	3,875.2	3,763.2	4,837.2	4,268.4	13.42%
VICTIM/WITNESS FUND:							
JUDICIAL	211.1	225.3	228.9	233.9	235.5	236.8	1.25%
TOTAL	211.1	225.3	228.9	233.9	235.5	236.8	1.25%
SPECIAL SERVICES FUND:							
GENERAL GOVERNMENT	3.3	14.6	-	100.0	100.0	97.3	(2.69)%
PUBLIC SAFETY	2,621.0	2,530.4	2,160.1	2,868.8	7,447.0	339.9	(88.15)%
PUBLIC WORKS	266.3	245.4	226.4	216.8	222.6	270.5	24.80%
CULTURE & RECREATION	70.0	70.0	70.0	70.0	70.0	70.0	0.00%
HOUSING & DEVELOPMENT	1,171.8	1,152.1	1,059.4	1,340.5	1,276.1	1,276.1	(4.80)%
TRANSFERS OUT	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
TOTAL	4,457.4	4,337.6	3,840.9	4,921.1	9,440.8	2,378.8	(51.66)%
FIRE SERVICES FUND:							
PUBLIC SAFETY	-	-	-	-	-	6,852.9	100.00%
PUBLIC WORKS	-	-	-	-	-	163.5	100.00%
TOTAL	-	-	-	-	-	7,016.4	100.00%
SPLOST VI FUND:							
PUBLIC WORKS	454.7	2,006.9	-	-	-	-	0.00%
TOTAL	454.7	2,006.9	-	-	-	-	0.00%
SPLOST VII FUND:							
PUBLIC WORKS	18,759.6	19,420.3	12,106.1	9,800.0	9,800.0	-	(100.00)%
TRANSFERS OUT	1,889.1	2,608.7	1,871.6	-	-	-	0.00%
TOTAL	20,648.7	22,029.0	13,977.6	9,800.0	9,800.0	-	(100.00)%

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Expenditures/Expenses by Fund & Function - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SPLOST VIII FUND:							
PUBLIC WORKS	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
TOTAL	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
TSPLOST FUND:							
PUBLIC WORKS	-	85.7	5,056.2	1,800.0	3,500.0	3,500.0	94.44%
TOTAL	-	85.7	5,056.2	1,800.0	3,500.0	3,500.0	94.44%
PUBLIC ROADS – LMIG:							
PUBLIC WORKS	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
TOTAL	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
EIP – ARGLOSS FUND:							
HOUSING & DEVELOPMENT	-	-	624.9	-	-	-	0.00%
TOTAL	-	-	624.9	-	-	-	0.00%
CDBG CAC FUND:							
HEALTH & WELFARE	290.3	-	-	-	-	-	0.00%
TOTAL	290.3	-	-	-	-	-	0.00%
WATER/SEWER FUND:							
PUBLIC WORKS	5,093.3	6,522.9	6,497.9	5,971.7	6,570.7	6,703.8	12.26%
TRANSFERS OUT	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
NON-OPERATING	156.6	136.9	120.8	137.5	137.5	91.9	(33.16)%
TOTAL	5,699.9	7,109.8	7,068.7	6,559.2	7,158.2	7,245.7	10.47%
LANDFILL FUND:							
PUBLIC WORKS	57.8	448.5	131.2	186.5	304.2	324.0	73.77%
TRANSFERS OUT	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
TOTAL	207.8	598.5	281.2	336.5	454.2	474.0	40.88%
TAX LIGHTING FUND:							
HOUSING & DEVELOPMENT	337.3	352.9	365.7	362.8	373.6	373.1	2.83%
TOTAL	337.3	352.9	365.7	362.8	373.6	373.1	2.83%
EQUIPMENT MAINT FUND:							
PUBLIC WORKS	2,387.5	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%
NON-OPERATING	0.3	-	-	-	-	-	0.00%
TOTAL	2,387.8	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%

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Expenditures/Expenses by Fund & Function - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
HEALTH INSURANCE FUND:							
GENERAL GOVERNMENT	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
TOTAL	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
WORKERS COMP FUND:							
GENERAL GOVERNMENT	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
TOTAL	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
TECHNOLOGY FLEET FUND:							
GENERAL GOVERNMENT	616.2	704.8	739.5	810.8	822.0	822.0	1.37%
TOTAL	616.2	704.8	739.5	810.8	822.0	822.0	1.37%
ALL FUNDS:							
GENERAL GOVERNMENT	20,016.0	20,295.4	18,393.5	19,512.5	22,717.0	21,575.1	10.57%
JUDICIAL	7,777.3	8,035.0	8,086.9	7,947.0	8,201.9	8,166.3	2.76%
PUBLIC SAFETY	29,857.9	30,526.8	31,930.2	31,758.9	38,772.6	37,292.9	17.43%
PUBLIC WORKS	37,102.3	41,847.8	43,363.4	51,869.4	54,515.1	46,903.2	(9.57)%
HEALTH & WELFARE	1,155.4	933.5	907.4	894.8	901.1	864.0	(3.45)%
CULTURE & RECREATION	5,159.7	5,214.8	5,050.7	5,237.1	5,155.9	5,159.5	(1.48)%
HOUSING & DEVELOPMENT	4,986.7	6,049.0	5,529.5	5,331.8	5,056.7	5,091.9	(4.50)%
TRANSFERS OUT	4,060.8	4,840.8	4,091.6	2,240.5	2,952.0	2,395.1	6.90%
NON-OPERATING	156.9	136.9	120.8	137.5	137.5	91.9	(33.16)%
TOTAL	110,273.0	117,880.0	117,479.0	124,929.6	138,359.8	127,539.9	2.09%

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Expenditures/Expenses by Fund & Type - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
GENERAL FUND:							
PERSONAL SERVICES	29,105.0	30,589.8	31,447.7	31,296.0	34,178.1	33,601.9	7.37%
SERVICES & CONTRACTS	18,559.2	20,159.9	19,409.0	20,976.9	21,205.8	20,870.8	(0.51)%
FLEET RENTALS	2,473.0	2,657.3	2,715.7	2,972.7	3,260.0	3,005.9	1.12%
UTILITIES	1,299.1	1,268.7	1,441.8	1,234.8	1,256.1	1,257.7	1.85%
SUPPLIES & MATERIALS	362.7	424.0	457.6	385.9	650.7	385.1	(0.18)%
CAPITAL OUTLAY	2,758.2	1,002.3	494.6	398.9	2,746.5	548.4	37.46%
DEBT SERVICE	1,255.0	1,257.4	1,259.3	1,194.5	1,047.4	1,083.7	(9.27)%
TRANSFERS OUT	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL	56,696.2	58,305.4	58,178.8	59,443.9	66,061.6	61,903.0	4.14%
COMMISSARY FUND:							
PERSONAL SERVICES	128.0	141.1	140.3	136.2	142.3	146.8	7.79%
SERVICES & CONTRACTS	743.3	420.1	692.8	414.3	524.3	524.3	26.55%
FLEET RENTALS	-	-	-	-	24.7	24.7	100.00%
UTILITIES	230.6	116.0	342.3	460.2	417.6	337.6	(26.64)%
SUPPLIES & MATERIALS	168.7	250.3	328.1	189.0	283.8	383.8	103.07%
CAPITAL OUTLAY	-	7.5	636.9	-	-	-	0.00%
TOTAL	1,270.7	935.0	2,140.4	1,199.7	1,392.7	1,417.2	18.13%
STATE DRUG SEIZURE FUND:							
SERVICES & CONTRACTS	-	-	-	-	-	500.0	100.00%
TOTAL	-	-	-	-	-	500.0	100.00%
FEDERAL DRUG SEIZURES:							
SERVICES & CONTRACTS	455.7	170.8	776.6	1,000.0	1,000.0	500.0	(50.00)%
TOTAL	455.7	170.8	776.6	1,000.0	1,000.0	500.0	(50.00)%
LAW LIBRARY FUND:							
SERVICES & CONTRACTS	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
TOTAL	53.2	62.4	62.7	100.0	100.0	100.0	0.00%
ACCOMMODATION TAX:							
SERVICES & CONTRACTS	271.7	268.2	235.3	228.6	200.0	214.3	(6.25)%
TRANSFERS OUT	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TOTAL	474.5	469.3	417.2	400.0	350.0	375.0	(6.25)%

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Expenditures/Expenses by Fund & Type - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
INTERGOV GRANT FUND:							
PERSONAL SERVICES	260.7	240.3	317.2	277.8	274.9	274.9	(1.05)%
SERVICES & CONTRACTS	1,856.1	2,664.3	629.2	394.6	394.6	1,000.0	153.44%
UTILITIES	1.9	0.6	0.5	0.5	0.5	0.5	0.00%
SUPPLIES & MATERIALS	34.7	48.0	39.2	-	-	-	0.00%
TOTAL	2,153.4	2,953.2	986.0	672.9	669.9	1,275.4	89.54%
JAIL OPERATIONS FUND:							
PERSONAL SERVICES	56.5	41.9	56.6	54.5	57.5	57.3	5.19%
SERVICES & CONTRACTS	124.7	166.9	113.6	119.8	127.3	106.7	(10.92)%
UTILITIES	155.1	255.8	28.5	110.1	241.1	171.1	55.43%
SUPPLIES & MATERIALS	35.5	35.0	105.9	38.0	48.0	48.0	26.32%
CAPITAL OUTLAY	-	8.8	47.8	-	-	-	0.00%
TOTAL	371.8	478.3	352.4	322.4	473.9	383.1	18.85%
DRUG ABUSE TREATMENT:							
SERVICES & CONTRACTS	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%
TOTAL	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%
EMERGENCY COMM FUND:							
PERSONAL SERVICES	2,313.7	2,457.6	2,607.4	2,517.1	3,173.0	2,874.1	14.18%
SERVICES & CONTRACTS	960.0	1,030.2	955.5	934.8	1,043.1	948.9	1.50%
FLEET RENTALS	5.5	56.4	71.5	36.1	36.7	36.4	0.76%
UTILITIES	49.3	56.4	52.4	64.9	57.5	57.5	(11.51)%
SUPPLIES & MATERIALS	24.8	29.9	28.3	30.6	54.4	34.0	10.97%
CAPITAL OUTLAY	-	-	-	19.6	312.6	157.7	703.51%
TRANSFERS OUT	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
TOTAL	3,513.3	3,820.4	3,875.2	3,763.2	4,837.2	4,268.4	13.42%
VICTIM/WITNESS FUND:							
PERSONAL SERVICES	84.2	88.9	93.3	90.9	94.3	97.6	7.38%
SERVICES & CONTRACTS	124.0	125.2	125.4	123.0	124.7	123.0	0.00%
FLEET RENTALS	3.0	9.7	9.4	19.3	15.5	15.5	(19.67)%
SUPPLIES & MATERIALS	-	1.5	0.8	0.8	1.0	0.8	0.00%
TOTAL	211.1	225.3	228.9	233.9	235.5	236.8	1.25%

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Expenditures/Expenses by Fund & Type - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SPECIAL SERVICES FUND:							
PERSONAL SERVICES	1,843.4	1,993.6	1,906.1	2,091.0	5,278.5	852.0	(59.26)%
SERVICES & CONTRACTS	1,138.2	1,163.0	1,119.5	1,428.5	1,397.7	1,154.5	(19.18)%
FLEET RENTALS	220.2	253.5	181.8	281.8	282.8	26.1	(90.73)%
UTILITIES	98.1	93.0	82.0	88.0	91.1	5.3	(94.02)%
SUPPLIES & MATERIALS	832.5	489.7	144.6	245.2	306.2	15.9	(93.50)%
CAPITAL OUTLAY	-	19.7	81.9	461.5	1,759.5	-	(100.00)%
TRANSFERS OUT	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
TOTAL	4,457.4	4,337.6	3,840.9	4,921.1	9,440.8	2,378.8	(51.66)%
FIRE SERVICES FUND:							
PERSONAL SERVICES	-	-	-	-	-	4,679.3	100.00%
SERVICES & CONTRACTS	-	-	-	-	-	382.9	100.00%
FLEET RENTALS	-	-	-	-	-	230.0	100.00%
UTILITIES	-	-	-	-	-	131.6	100.00%
SUPPLIES & MATERIALS	-	-	-	-	-	332.6	100.00%
CAPITAL OUTLAY	-	-	-	-	-	1,260.0	100.00%
TOTAL	-	-	-	-	-	7,016.4	100.00%
SPLOST VI FUND:							
CAPITAL OUTLAY	454.7	2,006.9	-	-	-	-	0.00%
TOTAL	454.7	2,006.9	-	-	-	-	0.00%
SPLOST VII FUND:							
CAPITAL OUTLAY	18,759.6	19,420.3	12,106.1	9,800.0	9,800.0	-	(100.00)%
TOTAL	18,759.6	19,420.3	12,106.1	9,800.0	9,800.0	-	(100.00)%
SPLOST VIII FUND:							
CAPITAL OUTLAY	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
TOTAL	-	-	6,280.5	21,000.0	21,000.0	22,500.0	7.14%
TSPLOST FUND:							
CAPITAL OUTLAY	-	85.7	5,056.2	1,800.0	1,800.0	3,500.0	94.44%
TOTAL	-	85.7	5,056.2	1,800.0	1,800.0	3,500.0	94.44%
PUBLIC ROADS – LMIG:							
CAPITAL OUTLAY	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
TOTAL	1,624.7	1,719.9	1,682.7	1,500.0	1,500.0	1,500.0	0.00%
EIP – ARGLASS FUND:							
CAPITAL OUTLAY	-	-	624.9	-	-	-	0.00%
TOTAL	-	-	624.9	-	-	-	0.00%

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Expenditures/Expenses by Fund & Type - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CDBG CAC FUND:							
CAPITAL OUTLAY	290.3	-	-	-	-	-	0.00%
TOTAL	290.3	-	-	-	-	-	0.00%
WATER/SEWER FUND:							
PERSONAL SERVICES	1,625.4	2,327.1	1,849.8	1,607.9	1,903.4	1,920.2	19.43%
SERVICES & CONTRACTS	1,662.1	2,679.6	2,300.7	2,498.8	2,630.0	2,771.0	10.89%
FLEET RENTALS	167.1	147.1	156.9	162.6	178.1	167.1	2.82%
UTILITIES	584.2	576.9	609.3	565.0	631.6	631.6	11.78%
SUPPLIES & MATERIALS	937.7	1,345.6	1,534.1	1,086.5	1,133.5	1,163.5	7.09%
CAPITAL OUTLAY	45.6	(604.1)	-	-	43.1	-	0.00%
DEBT SERVICE	71.2	50.7	47.0	51.0	51.0	50.4	(1.21)%
TRANSFERS OUT	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
NON-OPERATING	156.6	136.9	120.8	137.5	137.5	91.9	(33.16)%
TOTAL	5,699.9	7,109.8	7,068.7	6,559.2	7,158.2	7,245.7	10.47%
LANDFILL FUND:							
PERSONAL SERVICES	-	-	30.1	105.4	209.1	217.7	106.56%
SERVICES & CONTRACTS	57.2	113.8	59.3	35.3	35.6	38.1	7.93%
FLEET RENTALS	-	-	5.0	5.0	7.7	6.9	38.38%
UTILITIES	0.6	0.6	0.7	1.2	1.1	1.1	(5.59)%
SUPPLIES & MATERIALS	0.1	-	0.3	4.6	4.3	5.2	13.04%
CAPITAL OUTLAY	-	334.0	35.9	35.0	46.4	55.0	57.14%
TRANSFERS OUT	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
TOTAL	207.8	598.5	281.2	336.5	454.2	474.0	40.88%
TAX LIGHTING FUND:							
SERVICES & CONTRACTS	0.1	0.1	-	0.6	0.7	0.2	(76.56)%
UTILITIES	337.2	352.7	365.7	362.2	373.0	373.0	2.97%
TOTAL	337.3	352.9	365.7	362.8	373.6	373.1	2.83%
EQUIPMENT MAINT FUND:							
PERSONAL SERVICES	493.7	528.8	538.0	562.6	621.4	643.4	14.37%
SERVICES & CONTRACTS	1,841.8	2,178.1	1,877.8	2,196.6	2,205.2	2,106.6	(4.05)%
FLEET RENTALS	34.6	27.8	24.4	23.6	28.3	26.0	10.25%
UTILITIES	3.9	3.8	3.8	3.8	3.8	3.8	(0.39)%
SUPPLIES & MATERIALS	13.5	20.0	13.8	24.9	20.1	18.6	(25.49)%
CAPITAL OUTLAY	-	-	29.6	-	23.5	8.5	100.00%
NON-OPERATING	0.3	-	-	-	-	-	0.00%
TOTAL	2,387.8	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%

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Expenditures/Expenses by Fund & Type - All

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
HEALTH INSURANCE FUND:							
SERVICES & CONTRACTS	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
TOTAL	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
WORKERS COMP FUND:							
SERVICES & CONTRACTS	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
TOTAL	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
TECHNOLOGY FLEET FUND:							
SERVICES & CONTRACTS	499.2	604.3	614.0	700.8	712.0	712.0	1.59%
SUPPLIES & MATERIALS	117.0	100.5	125.4	110.0	110.0	110.0	0.00%
TOTAL	616.2	704.8	739.5	810.8	822.0	822.0	1.37%
ALL FUNDS:							
PERSONAL SERVICES	35,910.5	38,409.1	38,986.5	38,739.4	45,932.6	45,365.2	17.10%
SERVICES & CONTRACTS	36,695.0	40,563.1	37,026.7	39,044.4	39,688.9	40,017.2	2.49%
FLEET RENTALS	2,903.3	3,151.9	3,164.7	3,501.0	3,833.7	3,538.6	1.07%
UTILITIES	2,759.9	2,694.6	2,927.0	2,890.7	3,073.2	2,970.7	2.77%
SUPPLIES & MATERIALS	2,527.3	2,774.4	2,778.3	2,115.5	2,611.9	2,497.5	18.06%
CAPITAL OUTLAY	23,933.1	24,001.2	27,077.0	35,015.0	39,031.6	29,529.6	(15.67)%
DEBT SERVICE	1,326.2	1,308.1	1,306.3	1,245.5	1,098.4	1,134.1	(8.94)%
TRANSFERS OUT	4,060.8	4,840.8	4,091.6	2,240.5	2,952.0	2,395.1	6.90%
NON-OPERATING	156.9	136.9	120.8	137.5	137.5	91.9	(33.16)%
TOTAL	110,273.0	117,880.0	117,479.0	124,929.6	138,359.8	127,539.9	2.09%

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Expenditure/Expense Charts – All Funds

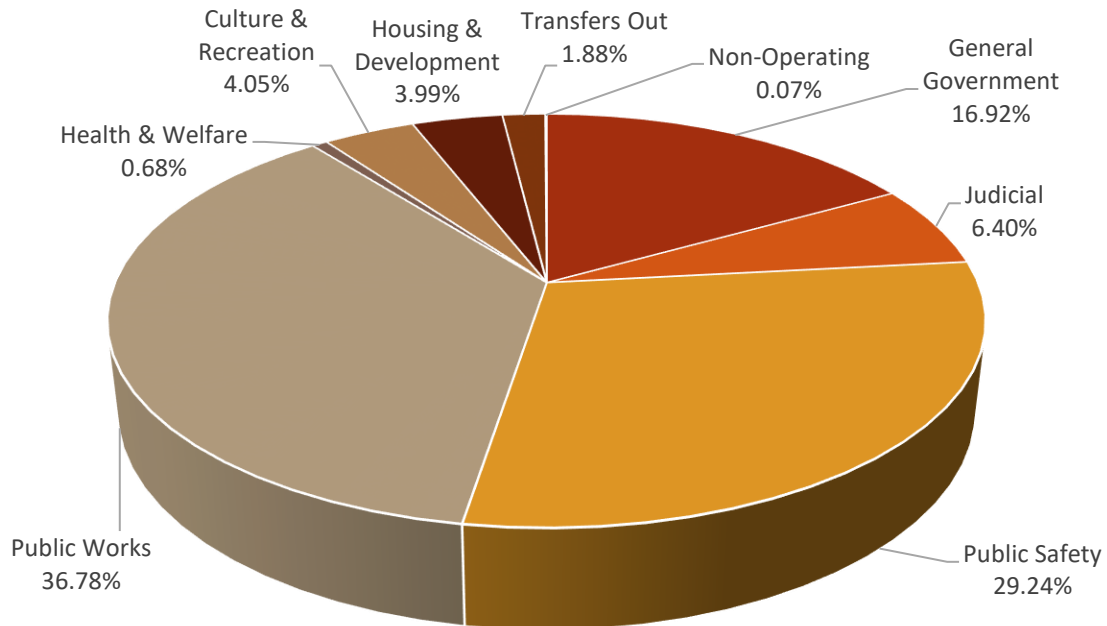


FIGURE 31 - ALL FUNDS – EXPENDITURES/EXPENSES BY FUNCTION

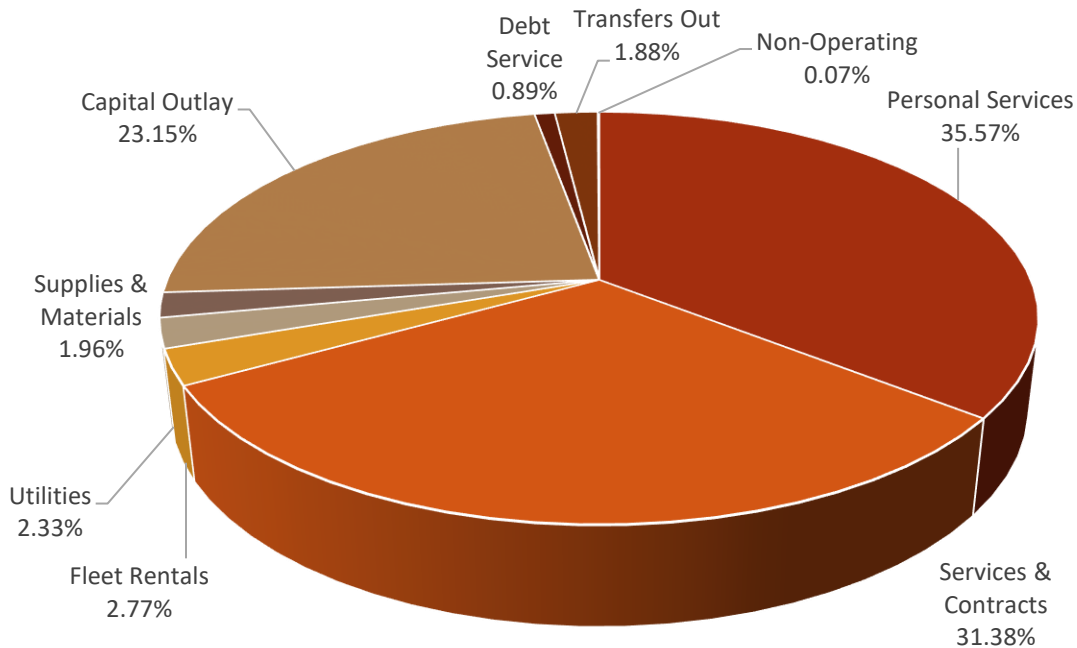


FIGURE 32 - ALL FUNDS – EXPENSES/EXPENDITURES BY TYPE

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Fund Balance/Fund Equity History

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	% CHANGE	FY 2022 BUDGET	% CHANGE
GENERAL FUND							
BEGINNING	15,924.3	16,389.0	19,386.9	22,811.1	17.66%	22,811.1	0.00%
ADDITIONS	57,160.9	61,303.4	61,603.0	59,443.9	(3.50)%	61,903.0	4.14%
REDUCTIONS	(56,696.2)	(58,507.4)	(58,178.8)	(59,443.9)	2.17%	(61,903.0)	4.14%
ENDING	16,389.0	19,386.9	22,811.1	22,811.1	0.00%	22,811.1	0.00%
COMMISSARY (1)							
BEGINNING	1,012.7	678.6	1,230.6	527.8	(57.11)%	563.1	6.70%
ADDITIONS	936.7	1,487.0	1,446.6	1,235.0	(14.63)%	1,652.0	33.77%
REDUCTIONS	(1,270.7)	(935.0)	(2,140.4)	(1,199.7)	(43.95)%	(1,417.2)	18.13%
ENDING	678.6	1,230.6	536.8	571.1	6.58%	806.9	41.04%
FEDERAL SEIZURES							
BEGINNING	372.3	84.7	719.2	236.4	(67.13)%	236.4	0.00%
ADDITIONS	168.0	805.3	293.8	1,000.0	240.35%	500.0	(50.00)%
REDUCTIONS	(455.7)	(170.8)	(776.6)	(1,000.0)	28.76%	(500.0)	(50.00)%
ENDING	84.7	719.2	236.4	236.4	0.00%	236.4	0.00%
LAW LIBRARY							
BEGINNING	321.0	344.0	447.2	478.6	7.03%	478.6	0.00%
ADDITIONS	76.2	165.6	94.2	100.0	6.20%	100.0	0.00%
REDUCTIONS	(53.2)	(62.4)	(62.7)	(100.0)	59.48%	(100.0)	0.00%
ENDING	344.0	447.2	478.6	478.6	0.00%	478.6	0.00%
ACCOM TAX (2)							
BEGINNING	1.6	2.7	2.7	(2.7)	(200.00)%	(2.7)	0.00%
ADDITIONS	475.5	469.3	411.8	400.0	(2.86)%	375.0	6.25)%
REDUCTIONS	(474.5)	(469.3)	(417.2)	(400.0)	(4.12)%	(375.0)	(6.25)%
ENDING	2.7	2.7	(2.7)	(2.7)	0.00%	(2.7)	0.00%
GRANT FUND (3)							
BEGINNING	6.2	5.7	5.7	5.7	0.00%	5.7	0.00%
ADDITIONS	2,152.9	2,953.2	986.1	672.9	(31.76)%	1,275.4	89.54%
REDUCTIONS	(2,153.4)	(2,953.2)	(986.1)	(672.9)	(8.53)%	(383.1)	18.85%
ENDING	5.7	5.7	5.7	5.7	0.00%	5.7	0.00%

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Fund Balance/Fund Equity History

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	% CHANGE	FY 2022 BUDGET	% CHANGE
JAIL OPS (4)							
BEGINNING	21.0	-	16.4	(9.0)	(155.16)%	(8.4)	(6.99)%
ADDITIONS	350.8	494.6	327.1	323.0	(1.25)%	385.5	19.35%
REDUCTIONS	(371.8)	(478.3)	(352.4)	(322.4)	(8.53)%	(383.1)	18.85%
ENDING	-	16.4	(9.0)	(8.4)	(6.99)%	(6.0)	(28.18)%
DRUG ABUSE TREAT (5)							
BEGINNING	159.2	100.0	93.4	0.2	(99.80)%	(75.3)	(39528.8)%
ADDITIONS	128.2	233.8	135.7	119.5	(11.93)%	180.3	50.84%
REDUCTIONS	(187.4)	(240.5)	(228.9)	(195.0)	(14.80)%	(170.0)	(12.82)%
ENDING	100.0	93.4	0.2	(75.3)	(39528.8)%	(65.1)	(13.61)%
EMERGENCY (6)							
BEGINNING	174.3	160.8	89.9	81.9	(8.96)%	81.9	0.00%
ADDITIONS	3,499.8	3,749.6	3,867.1	3,763.2	(2.69)%	4,268.4	13.42%
REDUCTIONS	(3,513.2)	(3,820.4)	(3,875.2)	(3,763.2)	(2.89)%	(4,268.4)	13.42%
ENDING	160.8	89.9	81.9	81.9	0.00%	81.9	0.00%
VICTIM/WITNESS (7)							
BEGINNING	72.1	69.0	151.8	128.8	(15.16)%	98.8	(23.24)%
ADDITIONS	208.1	308.0	205.9	204.0	(0.93)%	237.5	16.42%
REDUCTIONS	(211.1)	(225.3)	(228.9)	(233.9)	2.19%	(236.8)	1.25%
ENDING	69.0	151.8	128.8	98.8	(23.24)%	99.5	0.67%
SPECIAL SERVICES							
BEGINNING	2,753.1	2,821.5	3,375.6	4,710.6	39.55%	4,771.9	1.30%
ADDITIONS	4,525.9	4,891.7	5,175.9	4,982.4	(3.74)%	2,378.8	(52.26)%
REDUCTIONS	(4,457.4)	(4,337.6)	(3,840.9)	(4,921.1)	28.12%	(2,378.8)	(51.66)%
ENDING	2,821.5	3,375.6	4,710.6	4,771.9	1.30%	4,771.9	0.00%
FIRE SERVICES (8)							
BEGINNING	-	-	-	-	0.00%	-	0.00%
ADDITIONS	-	-	-	-	0.00%	7,627.9	100.00%
REDUCTIONS	-	-	-	-	0.00%	(7,016.4)	100.00%
ENDING	-	-	-	-	0.00%	611.5	0.00%

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Fund Balance/Fund Equity History

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	% CHANGE	FY 2022 BUDGET	% CHANGE
SPLOST VI FUND							
BEGINNING	2,454.6	2,000.0	-	-	0.00%	-	0.00%
ADDITIONS	-	6.9	-	-	0.00%	-	0.00%
REDUCTIONS	(454.7)	(2,006.9)	-	-	0.00%	-	0.00%
ENDING	2,000.0	-	-	-	0.00%	-	0.00%
SPLOST VII (9)							
BEGINNING	9,182.3	9,625.7	9,744.1	7,966.5	(18.24)%	-	(100.00)%
ADDITIONS	21,057.7	22,147.5	12,200.0	-	(100.00)%	-	0.00%
REDUCTIONS	(20,614.3)	(22,029.0)	(13,977.6)	(9,800.0)	(29.89)%	-	(100.00)%
ENDING	9,625.7	9,744.1	7,966.5	-	(100.00)%	-	0.00%
SPLOST VIII (10)							
BEGINNING	-	-	-	4,827.6	100.00%	4,827.6	0.00%
REVENUES	-	-	11,108.1	21,000.0	89.05%	22,500.0	7.14%
EXPENDITURES	-	-	(6,280.5)	(21,000.0)	234.37%	(22,500.0)	7.14%
ENDING	-	-	4,827.6	4,827.6	0.00%	4,827.6	0.00%
TSPLOST (11)							
BEGINNING	-	-	805.8	27.1	(96.64)%	27.1	0.00%
REVENUES	-	891.5	4,277.5	1,800.0	(57.92)%	3,500.0	94.44%
EXPENDITURES	-	(85.7)	(5,056.2)	(1,800.0)	(64.40)%	(3,500.0)	94.44%
ENDING	-	805.8	27.1	27.1	0.00%	27.1	0.00%
LMIG FUND (12)							
BEGINNING	1,050.7	554.7	28.7	357.5	1146.38%	357.5	0.00%
ADDITIONS	1,128.7	1,193.9	2,011.5	1,500.0	(25.43)%	1,500.0	0.00%
REDUCTIONS	(1,624.7)	(1,719.9)	(1,682.7)	(1,500.0)	(10.86)%	(1,500.0)	0.00%
ENDING	554.7	28.9	357.5	357.5	0.00%	357.5	0.00%
WATER/SEWER							
BEGINNING	38,214.1	41,517.6	44,385.5	48,060.4	8.28%	49,479.7	2.95%
ADDITIONS	8,970.4	12,480.3	12,494.3	7,978.5	(36.14)%	8,448.0	5.88%
REDUCTIONS	(5,666.8)	(9,612.4)	(8,819.4)	(6,559.2)	(25.63)%	(7,245.7)	10.47%
ENDING	41,517.6	44,385.5	48,060.4	49,479.7	2.95%	50,682.0	2.43%

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Fund Balance/Fund Equity History

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	% CHANGE	FY 2022 BUDGET	% CHANGE
LANDFILL FUND (13)							
BEGINNING	903.6	1,060.5	884.8	1,467.0	65.80%	1,945.5	32.62%
ADDITIONS	364.7	422.8	863.4	815.0	(5.61)%	775.0	(4.91)%
REDUCTIONS	(207.8)	(598.5)	(281.2)	(336.5)	19.64%	(474.0)	40.88%
ENDING	1,060.5	884.8	1,467.0	1,945.5	32.62%	2,246.5	15.47%
TAX LIGHTING (14)							
BEGINNING	(176.2)	(179.6)	(106.1)	(38.7)	(63.56)%	19.5	(150.44)%
ADDITIONS	333.9	426.3	433.2	421.0	(2.81)%	440.0	4.51%
REDUCTIONS	(337.3)	(352.9)	(365.7)	(362.8)	(0.79)%	(373.1)	2.83%
ENDING	(179.6)	(106.1)	(38.7)	19.5	(150.44)%	86.1	343.06%
EQUIPMENT MAINT							
BEGINNING	1,646.8	1,745.6	1,575.8	1,632.4	3.59%	1,649.4	1.04%
ADDITIONS	2,486.7	2,588.8	2,543.9	2,828.5	11.19%	2,811.1	(0.62)%
REDUCTIONS	(2,387.8)	(2,758.6)	(2,487.4)	(2,811.5)	13.03%	(2,807.8)	(0.13)%
ENDING	1,745.6	1,575.8	1,632.4	1,649.4	1.04%	1,652.6	0.20%
HEALTH INS (15)							
BEGINNING	310.6	464.6	520.3	131.0	(74.81)%	250.4	91.07%
ADDITIONS	8,007.0	8,052.9	7,133.4	7,446.0	4.38%	7,466.0	0.27%
REDUCTIONS	(7,853.0)	(7,997.2)	(7,522.7)	(7,326.7)	(2.61)%	(7,418.3)	1.25%
ENDING	464.6	520.3	131.0	250.4	91.07%	298.1	19.05%
WORKERS COMP							
BEGINNING	129.4	420.9	560.8	595.3	6.15%	575.7	(3.30)%
ADDITIONS	599.5	658.5	338.2	350.4	3.59%	407.0	16.16%
REDUCTIONS	(308.0)	(518.6)	(303.8)	(370.0)	21.81%	(374.8)	1.29%
ENDING	420.9	560.8	595.3	575.7	(3.30)%	607.9	5.60%
TECH FLEET							
BEGINNING	62.8	45.0	63.9	290.4	354.47%	290.4	0.00%
ADDITIONS	598.3	723.7	965.9	810.8	(16.06)	822.0	1.37%
REDUCTIONS	(616.2)	(704.8)	(739.5)	(810.8)	9.65%	(822.0)	1.37%
ENDING	45.0	63.9	290.4	290.4	0.00%	290.4	0.00%

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Fund Balance/Fund Equity History

1 – Commissary Fund – Revenue from commissions and increased sales continue to improve the performance of this fund. With the additional revenues, projects that benefit inmates have shifted to this fund, relieving pressure on both the General Fund and the Jail Operations Fund.

2 – Accommodation Excise Tax Fund – While this fund should never carry a fund balance, from time to time, due to interfund transfers, a small amount will carry over that will eventually clear out.

3 – Intergovernmental Grants Fund – Like the Accommodation Excise Tax Fund, this fund should also never carry a balance. Any fund balance should clear out within a short time.

4 – Jail Operations Fund – With improvements in fines and items shifting to the Commissary Fund, this fund has been able to build some of the fund balance back.

5 – Drug Abuse Treatment – Based on budgets, this fund was scheduled to be in a deficit; however, cuts have been made and there have been corrections and close monitoring of the grants that are matched through this fund, leading us to project it coming closer to balancing than anticipated.

6 – Emergency Communications Fund – Because this fund is supported by the General Fund, it should never carry a fund balance. Due to interfund transfers, it from time to time carries a small balance that will clear out within a short time.

7 – Victim/Witness Fund – This fund has been closely monitored and expenditures have been held at relatively the same levels. Some improvement in fine have helped address some of the concerns.

8 – Fire Services Fund – This is a new fund for Fiscal Year 2022. While the initial projection on millage required to fund the expansion of fire services would result in a small fund balance, the actual millage will not be determined until the digest is presented to the Board of Commissioners.

9 – SPLOST VII – This SPLOST is anticipated to be complete or nearly complete by the end of FY 2021.

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Fund Balance/Fund Equity History

10 – SPLOST VIII Fund – While SPLOST VIII began collections in 2020, it was not included in the budget since it had not been voted on at the time. Therefore, it showed a fund balance. Large projects will begin to kick off during 2022 that will exhaust the majority of the existing fund balance.

11 – TSPLOST Fund – Like SPLOST Funds, this fund may carry a balance from year to year due to the timing of projects.

12 – Public Roads – LMIG Fund – Like SPLOST and TSPLOST, this fund may carry a balance from year to year due to the timing of projects.

13 – Landfill Fund – During 2020, the host fee was increased, adding to the growth in fund balance. While the Litter and Beautification Program is being expanded in 2022 and the County's closed landfill will continue to have post-closure costs, the fund balance is expected to increase somewhat.

14 – Tax Lighting District Fund – In 2019, the Board adjusted the rates for tax lighting districts. As a result, the fund balance should be positive by the end of 2021.

15 – Health Insurance Fund – Health care costs have had an impact on everyone, especially with the additional complexities of COVID. The County had shown improvements and reduced their contribution per employees several years ago before a spike in costs prompted an increase again. Rates have not been adjusted and with anticipated claims for the coming year, there should be a small addition to fund balance.

Debt Service

Capital Leases –

As of December 1, 2003, the County issued bond through the Central Valdosta Development Authority for the purchase of the Judicial Complex. During FY 2013, the bonds held by the Central Valdosta Development Authority were refunded and new bonds were issued through the Lowndes County Public Facility Authority. The County entered into an agreement with the Lowndes County Public Facility Authority for the purchase of the Judicial Complex and payment of the bonds.

Various capital leases have been entered into for the acquisition of equipment. The assets acquired through capital leases for governmental and business-type activities are as follows:

Equipment	4,704,773
Less: Accumulated Depreciation	(4,239,947)
Total	465,526

The FY 2020 amortization expense of \$117,048 for governmental funds was included in the depreciation expense.

Intergovernmental Agreements –

As of December 2019, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for \$17,395,000 to refinance prior bonds and finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature December 1, 2034. The balance as of June 30, 2020 was \$17,395,000.

New Issues –

Just prior to adoption of the budget, Lowndes County entered into a capital lease for approximately \$43 million to fund improvements to facilities for energy management and to upgrade the water meters and utility system software. The project, managed by ABM, will take place over the next twelve to eighteen months. Costs for debt service and supplements contracts will be covered by the energy savings as well as recovered revenue in the Water/Sewer Fund. No debt service payments are due until early 2023.

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Debt Service

Additionally, just prior to adoption of the budget, Lowndes County entered into an agreement with Motorola to replace the existing radios used by various departments as part of the Public Safety Radio System. Existing radios had reached end of life and parts were difficult to obtain. The lease is interest free and payments will not begin until 2023. Two new GEFA loans were approved the week before the budget adoption as well.

Long-Term Debt –

The following is a summary of the long-term debt transactions of the County for the year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Reductions	Balance at June 30, 2020	Amount Due in One Year
Governmental Activities					
Capital Lease – General Fund	294,180	-	147,090	147,090	147,090
Total Capital Leases	294,180	-	147,090	147,090	147,090
Bonds – Public Facilities Auth	4,835,000	-	925,000	3,910,000	940,000
Unamortized Bond Premium	160,827	-	40,808	120,019	42,666
Total Bonds Payable	4,995,827	-	965,808	4,030,019	982,666
Total Governmental Activities	5,290,007	-	1,112,898	4,177,109	1,129,756
Business-Type Activities					
Revenue Bonds (2016)	4,970,000	-	780,000	4,190,000	795,000
GEFA Note 2014L12WQ	288,707	155,236	32,005	411,938	-
Unamortized Bond Premium	101,563	-	24,959	76,604	22,371
Total Business-Type Activities	5,902,187	155,236	1,095,929	4,961,494	1,078,468

Internal service funds predominately provide services to 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 lease in the General Fund and by allocation of rental payments for capital assets from applicable General Fund departments.

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Debt Service

The original issue date, interest rate and original issue amount for the County's long-term obligations are as follows:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Install
Governmental						
Capital Lease	Equipment	2007	3.95%	2,048,000	2021	Variable
Bonds	Judicial Complex	2012	Fixed	9,265,000	2024	Variable
Capital Lease	Computer Equipment	2017	0.00%	735,450	2021	Fixed
Business-Type						
Revenue Bonds	WS Improvement	2013	Fixed	7,545,000	2022	Variable
GEFA Note	WS Improvement	2014	0.82%	1,710,000	2022	Variable
GEFA Note	WS Improvement	2018	0.81%	1,734,000	Pending	Pending

Fixed interest rates on the Judicial Complex Building bonds range from 2.00% in 2013 to 3.00% in 2024. Annual principal installments range from \$850,000 in 2017 to \$1,020,000 in 2024.

The County obtained a capital lease for computer equipment in the amount of \$735,450 in August 2017. Annual payments of \$147,090 are paid at 0% interest and the lease matured in August 2020.

Fixed interest rates on the Water/Sewer revenue bonds range from 2.00% in 2013 to 3.00% in 2022. Annual principal installments range from \$715,000 in 2013 to \$880,000 in 2025.

On November 17, 2014, the County obtained loan 2014L12WQ from the Georgia Environmental Finance Authority (GEFA) in the amount of \$1,285,219 for upgrades to the Alapaha Wastewater Treatment Plant. The loan bears an interest rate of 0.82% and will be amortized with monthly payments of \$21,870 and matures in July 2021.

On November 2, 2017, the County obtained loan CW2019001 from GEFA in the amount of \$1,734,000 for acquiring, construction and installing environmental facilities. The loan bears an interest rate of 0.81% and the amortization was pending completion of the project.

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Debt Service

The following is a summary of the County's future debt service requirements on existing long-term obligations:

	<u>General Fund</u>			
	<u>Bonds</u>		<u>Capital Leases</u>	
Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	982,666	107,900	147,090	-
2022	994,194	89,100	-	-
2023	1,017,146	60,300	-	-
2024	1,036,013	30,600	-	-
Total	4,030,019	287,900	147,090	-

	<u>Water/Sewer Fund</u>			
	<u>Revenue Bonds</u>		<u>GEFA Note</u>	
Year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	817,371	100,300	261,097	1,340
2022	834,645	84,400	21,855	15
2023	850,410	59,950	-	-
2024	876,099	34,900	-	-
2025	888,079	17,600	-	-
Total	4,266,604	297,150	282,952	1,355

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

<u>Capital Leases</u>		<u>Capital Lease Debt Service</u>	
Assessed Value	3,168,644,891	General Fund Budget	61,902,995
Legal Debt Limit – 1%	31,686,449	Legal Debt Service Limit – 10%	6,190,300
Balance at June 30, 2020	147,090	Debt Service for 2020	147,090
Debt Margin	31,539,359	Debt Margin	6,043,210

The amount of debt held by the County is very low. Additionally, the interest rates on that debt are very low. The capital lease for the Judicial Complex was refunded in 2013 and accounts for less than 2% of General Fund expenditures. The County committed many years ago to build an administrative building to consolidate services into a central location. The debt service was built into the budget at the time the original capital lease was done. The Water/Sewer debt was also refunded as is covered by the cash flows of the fund. Because of the low amount of existing debt, the newly issued debt will not push the limits of allowable debt or debt service.

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Debt Service

The Valdosta Lowndes County Development Authority revenue bonds are paid from 1 mil of property taxes assessed for the Authority. Additionally, the County provided backing for the Hospital Authority of Valdosta and Lowndes County during fiscal year 2012 for bonds in the amount of \$148,280,000. In the event that the Authority is unable to meet the debt service, the County has the ability to raise up to 7 mils to cover debt for the Authority. The County worked with the Authority in 2020 to refinance the debt, resulting in a significant savings for the Authority and relaxing some of the bond covenants.

Standard and Poor's has assigned a rating of AA- for the County while Moody's has assigned a rating of Aa2 with a stable outlook.

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Capital Improvements

The FY 2022 budget includes \$29,543,291 in capital improvements. While the majority of this is included in the various capital project funds, individual departmental budgets also include some capital improvements. Capital expenditures show a decrease from 2021's budget of \$35,015,046, primarily due to SPLOST VII projects anticipation completion in the summer. SPLOST VIII has some major projects that will kick off in the coming months, utilizing the majority of available funds. However, as always, for budgeting purposes, we assume that all available funds will be used in the coming year. In addition to the completion of SPLOST VII, the CDBG Grant that was obtained for the Development Authority was finalized in 2021.

As discussed earlier, due to a number of factors, the General Fund had significant increases in fund balance for both 2019 and 2020. In 2021, that General Fund anticipates another very positive year with the CARES Act funding that was received. As a result, we have some significant capital investment that will occur at the end of 2021 and beginning of 2022 from the fund balance. Some of these items have been requested in previous budgets but funding was not available at the time. Others are new requests or items that had been delayed for various reasons. With these expenditures, we have managed to alleviate pressure on the General Fund as well as other funds, improve efficiencies and save on maintenance and replacement.

Although the budget impact will not be seen in 2022, the equipment under the Motorola lease and the ABM project represent large investment in capital, the latter of which will result in significant savings for the County.

An area that is always a major concern is vehicles and equipment. Performance, maintenance cost and safety for employees are major factors in determining when to replace vehicles and equipment. The County Manager and staff worked on a replacement plan beginning in 2019 and made a large number of purchases during 2020 to replace obsolete fleet items. This is an ongoing process. Several items have been replaced during 2021 and more are slated to occur soon.

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Capital Improvements

General Fund:	
	County Clerk
	County-wide Website
	\$26,420
	During 2015, the Board of Commissioners approved a new website for the County. The new site allows staff to make updates, provides access to citizens for services traditionally requiring them to visit the offices and allows citizens to be notified of upcoming events and important information. Prior to having this ability, the County utilized a newsletter that cost approximately \$30,000 per issue and was not real-time. Additionally, between efficiencies and hosting fees, the County saves approximately \$15,000 annually.
	Board of Elections
	Mobile Ballot Printer
	\$12,944
	This purchase will replace an existing mobile ballot printer that is slow and requires an employee to constantly monitor printing. Depending on volume, the current process may also require contract printing. It is estimated that the new printer will save approximately \$5,000 annually depending on the number and type of elections scheduled for each year.
	ITS
	Computer Equipment
	\$254,000
	This is an annual replacement and update of equipment and should have no significant impact on operating expenditures.
	Facilities Maintenance – HR Building
	Elevator Replacement
	\$75,000
	One of the elevators in the Human Resource Building is due for replacement. The current elevator requires significant repairs and is down from time to time. Replacement will save the County approximately \$2,000 annually in additional repairs and maintenance as well as improving safety and reliability.

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Capital Improvements

Emergency Communications Fund:	
	Public Safety Radio System
	Radio Equipment for Consoles
	\$157,697
	With the increased demand for 911 services and the expansion of the center, additional consoles were added. This expenditure will equip those consoles with the necessary radio communication devices to be able to serve citizens and emergency response personnel.
Fire Services Fund:	
	Fire/Rescue
	Custom Cab Pumpers (2)
	\$1,260,000
	Prior to 2022, Lowndes County had one full-time station and one pumper that responds to all calls along with volunteers from other stations. This puts significant wear and tear on the existing pumper, resulting in increased maintenance costs. With the expansion of fire services in 2022, this will upgrade and build the current fleet to improve services and reduce wear and tear.
Water/Sewer Fund:	
	Water/Sewer – Operations
	Jib Cranes (2)
	\$50,500
	These cranes would be used to pull pumps from lift stations for repair and maintenance. The boom truck cannot handle the weight of the pumps and cannot get close enough to the lift stations to safely pull the pumps. Savings on crane rentals are expected to be approximately \$4,000 annually.
	Vac Trailer
	\$61,000
	This unit would be for small repairs that do not require the vac truck. Use of the trailer would reduce wear and tear on the vac truck and would be more accessible to crews. Anticipated savings would be approximately \$2,500 annually.
	Aerator for LAS
	\$70,100
	Aerators remove carbon dioxide from the storage ponds, reducing contaminants and helping to maintain EPD permit limits. Chemical savings are anticipated to be approximately \$10,000 annually.

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Capital Improvements

Water/Sewer Fund:	
	Water/Sewer – Operations
	3 Bay Shop at LAS
	\$80,000
	This will provide space at the LAS to work on pumps, motors and equipment. Additionally, the vac truck will be kept in the shop as well as standby pumps and generators. Savings on wear and tear for exposure is anticipated at \$2,500 annually.
Equipment Maintenance Fund:	
	Fueling Center
	Software for Fueling Center
	\$8,500
	The current software that manages the fueling system for Lowndes County is at end of life and needs replacement. The new program will be more flexible and provide more timely and accurate reporting for the system. It will also integrate with the County's existing software systems to eliminate the need for staff to re-enter data, reducing the potential for keying errors. Savings on efficiencies are anticipated to be approximately \$2,200 annually.

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

Fund	Approved Amount	Annual Impact
General Fund	368,364	22,000
Emergency Communications	157,697	-
Fire Services Fund	1,260,000	-
Water/Sewer Fund	261,600	19,000
Equipment Maintenance Fund	8,500	2,200
General Fund	180,000	Ambulance for EMS
SPLOST Fund	22,500,000	Various Capital
TSPLOST Fund	3,500,000	Various Roads
LMIG Fund	1,500,000	Various Roads

As mentioned earlier, the vehicle and equipment fleet is a priority in the coming year. Staff prepared some data for the Board for the retreat showing the age and condition of the fleet.

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Capital Improvements

	FY 2020	FY 2021	Current
Oldest (Years)	44	36	45
Average Age (Years)	11.3	10.5	17.6
Highest Mileage	462,203	476,805	495,280
Average Mileage	108,000	106,047	118,370

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance at 7/1/19	Additions	Reductions	Balance at 6/30/20
Primary Government				
Governmental Activities				
Non-depreciable Capital Assets				
Land	3,904,622	-	-	3,904,622
Construction in Progress	6,286,366	10,550,332	402,193	16,434,505
Total Non-depreciable Capital Assets	10,190,988	10,550,332	402,193	20,339,127
Depreciable Capital Assets				
Buildings and Building Improvements	86,973,375	396,217	-	87,369,592
Improvements Other than Buildings	966,012	-	-	966,012
Machinery and Equipment	28,698,307	1,340,103	1,008,920	29,029,490
Vehicles	9,849,634	1,074,002	2,179,473	8,744,163
Infrastructure	332,776,900	288,092	-	333,064,992
Total Depreciable Assets	459,264,228	3,098,414	3,188,393	459,174,249
Less Accumulated Depreciation For				
Buildings and Building Improvements	28,446,765	1,263,811	-	29,710,576
Improvements Other than Buildings	770,015	14,132	-	784,147
Machinery and Equipment	18,134,288	1,512,059	1,008,190	18,638,157
Vehicles	8,571,199	590,398	2,181,541	6,980,246
Infrastructure	294,526,280	3,417,072	-	297,943,352
Total Accumulated Depreciation	350,448,547	6,797,472	3,189,541	354,056,478
Total Depreciable Capital Assets, Net	108,815,681	(3,699,058)	(1,148)	105,117,771
Governmental Activities Capital, Net	119,006,669	6,851,274	401,045	125,456,898

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Capital Improvements

	Balance at 7/1/19	Additions	Reductions	Balance at 6/30/20
Business-Type Activities				
Non-depreciable Capital Assets				
Land	2,710,543	-	-	2,710,543
Construction in Progress	2,796,203	3,195,266	333,645	5,657,824
Total Non-depreciable Capital Assets	5,506,746	3,195,266	333,645	8,368,367
Depreciable Capital Assets				
Water and Sewer Infrastructure	64,991,987	232,585	-	65,224,572
Machinery and Equipment	3,127,643	101,059	-	3,228,702
Vehicles	829,909	-	26,126	803,784
Total Depreciable Assets	68,949,539	333,644	26,126	69,257,058
Less Accumulated Depreciation For				
Water and Sewer Infrastructure	26,920,553	1,024,982	-	27,315,535
Machinery and Equipment	2,114,772	134,269	-	2,249,041
Vehicles	408,708	85,205	26,125	467,788
Total Accumulated Depreciation	28,814,033	1,244,456	26,125	30,032,364
Total Depreciable Capital Assets, Net	40,135,506	(910,812)	-	39,224,694
Business-Type Activities Capital, Net	45,642,252	2,284,454	333,645	47,593,061

In addition to the budgeted capital improvements, the County authorized additional expenditures in 2021 to address some needs and to utilize some of the excess fund balance that was accumulated due to various anomalies. While some of these projects have not been completed as of the end of FY 2021, the projected costs will come from fund balance. With these purchases, the County should be in a better position regarding maintenance and repairs and be more efficient as well. Also, while some of the items do not meet the definition of capital, they are included as they were a part of the overall evaluation and plan to make improvements.

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Capital Improvements

Department	Item/Project	Cost/Estimate	Source
Administration	SUV	39,076	Equipment Fund
Shop Maintenance	Tire Machine	5,927	Equipment Fund
Shop Maintenance	Equipment Lift	110,000	Equipment Fund
Shop Maintenance	Welder	2,814	Equipment Fund
Various	Pickup Trucks	274,780	Equipment Fund
911 Operations	AEDs	1,275	General Fund
Animal Services	Body Cameras	31,685	General Fund
Courts	Jury Equipment	30,138	General Fund
Courts	Jail Courtrooms	350,000	General Fund
Courts	AV for Jail Courtrooms	40,000	General Fund
Courts	CASA Office	75,000	General Fund
Courts	AV in Courtrooms	1,000,000	General Fund
Facilities	Greenspace/Griner Prop	500,000	General Fund
Facilities	Ice Machines	68,151	General Fund
Facilities	Roll Up Doors	49,136	General Fund
Facilities	Floor Sweepers	8,250	General Fund
Facilities	Floor Scrubbers	6,078	General Fund
Facilities	AV in Commission Chambers	100,763	General Fund
Facilities	Tables/Chairs at 4H Camp	4,497	General Fund
Facilities	4H Roof Replacements	39,000	General Fund
Facilities	Demolition of Building E	10,000	General Fund
Facilities	Close in Tire Shop	30,000	General Fund
Finance	Folder/Sealer	4,870	General Fund
Human Resources	Condrey Study	59,500	General Fund
ITS Projects	Fiber to EOC	198,755	General Fund
ITS Projects	Tyler Projects	178,000	General Fund
Magistrate Court	Body Cameras	16,407	General Fund
Road Maintenance	Borrow Pit	300,000	General Fund
Road Maintenance	Street Sweeper	22,350	General Fund
Various	Disaster Technology	60,000	General Fund
Litter Control	ATV	12,794	Landfill Fund
Fire Services	Gear Washers/Dryers	60,421	Special Services Fund
Fire Services	Connectivity for Clyattville	3,913	Special Services Fund
Fire Services	Dash Cameras	55,000	Special Services Fund

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Capital Improvement Plan

Cost	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
911 Center Renovations	-	418,000	-	-	-	-
Airport Authority	-	-	836,000	1,072,000	416,000	-
Ambulance (EMS)	180,000	180,000	180,000	180,000	180,000	180,000
Animal Shelter Renovations	3,000,000	-	-	-	-	-
Building Improvements	230,000	300,000	300,000	300,000	300,000	300,000
Clyattville Community Center	291,000	-	-	-	-	-
Courthouse Renovations	4,420,000	4,420,000	-	-	-	-
EMS Facility at Bemiss Fire	478,000	-	-	-	-	-
Equipment	1,750,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
Historic Carnegie Library	136,000	-	-	-	-	-
Law Enforcement	712,000	712,000	712,000	712,000	450,000	-
Library	131,000	44,000	-	-	-	-
Parks and Receptions	3,380,000	3,380,000	3,380,000	3,380,000	1,982,000	-
Road Equipment	391,000	391,000	391,000	391,000	230,000	-
Road, Street & Bridges	5,857,000	5,857,000	5,857,000	5,857,000	5,630,000	5,300,000
Senior Citizen Center	-	-	2,500,000	-	-	-
Water/Sewer Improvements	5,731,000	5,731,000	5,731,000	5,731,000	3,350,000	-
	27,100,000	23,383,000	21,837,000	19,573,000	14,488,000	7,730,000
Revenues						
Equipment Maintenance	9,000	-	-	-	-	-
Fire Services Fund	1,260,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
General Fund	630,000	630,000	630,000	630,000	630,000	630,000
Public Roads – LMIG Fund	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
SPLOST VIII Fund	19,639,000	15,653,000	14,107,000	11,843,000	6,758,000	-
TSPLOST Fund	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Water/Sewer Fund	262,000	300,000	300,000	300,000	300,000	300,000
	27,100,000	23,383,000	21,837,000	19,573,000	14,488,000	7,730,000

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Capital Improvement Plan

While the above plan continues through FY 2027, the current SPLOST will end collections during FY 2026. The County is already developing a list of potential projects that would be included in continuation. Equipment and infrastructure projects are always needed. Additionally, the County will need to make a major software purchase in the next five years for Finance and Human Resources.

In addition, a major capital improvement is being handled through the ABM project. As part of this project, ABM will spend the next twelve to eighteen months making improvements to reduce energy usage. Included in the project are replacement of HVAC and boiler/chiller systems, replacement of lighting, adjustments to water usage controls, building access and controls, installation of solar and improvements to the building envelopes. A secondary part of the project will focus on the Water/Sewer system, replacing meters and software and eliminating issues of underbilled customers. The project is financed through a \$43 million capital lease; however, energy savings and recovered revenue are anticipated to be in excess of debt service and other costs for the project.

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General Fund – Revenues by Source

\$,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
TAXES:							
HEAVY DUTY EQUIPMENT	2.9	5.7	2.4	2.5	2.5	2.5	0.00%
INTANGIBLE	349.4	553.6	639.1	550.0	700.0	750.0	36.36%
LOCAL OPTION SALES TAX	12,213.4	12,780.9	13,466.4	12,750.0	13,250.0	13,500.0	5.88%
MOBILE HOMES	184.1	172.3	170.0	175.0	175.0	175.0	0.00%
MOTOR VEHICLES	605.4	480.9	341.1	225.0	250.0	225.0	0.00%
NOT ON DIGEST	155.1	14.7	33.1	15.0	15.0	15.0	0.00%
PAYMENT IN LIEU OF TAX	76.8	82.2	0.3	55.0	55.0	60.0	9.09%
PENALTIES & INTEREST	569.7	590.6	458.4	500.0	450.0	375.0	(25.00)%
PRIOR YEAR	787.3	655.9	397.5	700.0	400.0	500.0	(28.57)%
PROPERTY TAX	23,902.1	24,074.8	24,277.1	24,300.0	24,350.0	24,750.0	1.85%
PROPERTY – INDUSTRIAL	3,149.8	3,387.4	3,098.9	3,300.0	3,100.0	3,100.0	(6.06)%
PROPERTY – RECREATION	3,937.2	4,021.8	3,873.5	4,000.0	3,875.0	3,875.0	(3.13)%
PUBLIC UTILITY	899.6	1,107.8	1,154.2	975.0	1,000.0	1,000.0	2.56%
SPECIAL ASSESSMENT	2.9	0.4	2.1	-	-	-	0.00%
TIMBER TAX	173.3	96.1	143.8	100.0	100.0	100.0	0.00%
TITLE AD VALOREM TAX	2,410.6	2,730.3	4,564.4	3,500.0	4,500.0	4,600.0	31.43%
TOTAL	49,557.6	50,943.1	52,813.4	51,317.5	52,412.5	53,227.5	3.72%
LICENSES & PERMITS:							
NPDES – STORMWATER	4.6	4.1	15.2	5.0	5.0	-	(100.00)%
TOTAL	4.6	4.1	15.2	5.0	5.0	-	(100.00)%
INTERGOVERNMENTAL:							
ANKLE MONITORING	1.7	3.9	6.2	4.0	4.0	5.0	25.00%
DOT MOWING CONTRACT	23.4	46.7	46.7	47.0	46.7	46.7	(0.59)%
FEMA	526.2	127.3	-	-	-	-	0.00%
GEMA	26.2	32.8	32.8	32.8	32.8	32.8	0.00%
INDIGENT DEFENSE	37.2	41.2	25.7	25.0	25.0	30.0	20.00%
JUVENILE JUDGE REIMB	48.4	29.1	29.1	38.8	38.8	38.8	0.00%
LAW CLERK	10.3	17.9	21.7	20.0	21.5	21.6	8.00%
PROBATION	33.9	445.5	615.7	600.0	550.0	550.0	(8.33)%
TAX COMM – FICA	-	4.6	59.6	-	-	-	0.00%
TOTAL	707.2	748.9	837.3	767.5	718.7	724.8	(5.65)%
CHARGES FOR SERVICE:							
ANIMAL SHELTER FEES	93.6	95.4	80.9	85.0	72.0	70.0	(17.65)%
BAD CHECK FEES	0.2	2.2	1.8	2.0	1.8	1.8	(12.50)%
BIRD SUPPER	16.4	-	0.1	-	-	-	0.00%
BOARD OF ELECTIONS	24.6	30.9	70.5	7.5	7.5	7.5	0.00%
CLERK OF COURT	348.2	504.0	540.0	450.0	545.0	550.0	22.22%
CREDIT CARD FEES	64.4	73.7	-	-	-	-	0.00%

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General Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
DUI COURT PARTICIPATION	22.8	(19.3)	2.6	-	-	-	0.00%
ENG – PLAN REVIEW	-	-	-	-	-	18.0	100.00%
EVIDENCE TAPES	0.1	0.3	0.3	-	-	-	0.00%
FIFAS	103.3	102.8	100.5	100.0	100.0	100.0	0.00%
LCSO – BOND FEES	75.1	61.5	62.5	55.0	60.0	50.0	(9.09)%
LCSO – COAM	11.4	3.1	4.9	-	-	-	0.00%
LCSO – ESCROW	-	17.2	-	-	-	-	0.00%
LCSO – DASHER	7.58	12.5	10.0	10.0	10.0	10.0	0.00%
LCSO – FINGERPRINTS	27.6	25.9	24.3	26.0	50.0	45.0	73.08%
LCSO – INVESTIGATIONS	32.9	31.3	24.6	30.0	22.5	20.0	(33.33)%
LCSO – JAIL MEDICAL	3.6	7.4	7.5	6.0	5.5	5.0	(16.67)%
LCSO – LAKE PARK	-	-	3.0	3.0	3.0	3.0	0.00%
LCSO – OTHER	2.9	1.8	2.7	1.0	1.0	5.0	400.00%
LCSO – RESOURCE OFF	563.9	677.3	790.4	725.0	820.0	820.0	13.10%
LCSO – SHERIFF FEES	41.2	94.5	83.3	75.0	77.5	65.0	(13.33)%
LCSO – VEHICLE USAGE	1.2	0.2	0.2	-	-	-	0.00%
LCSO – WORK DETAIL	11.9	10.8	6.6	6.5	1.5	3.0	(53.85)%
MAGISTRATE COURT	478.4	498.3	420.5	485.0	375.0	375.0	(22.68)%
MISC. – OTHER	2.1	0.6	-	1.0	-	-	(100.00)%
OTHER GOV – ADR	-	29.3	31.7	30.0	30.0	30.0	0.00%
PRISONER – OTHER GOV	500.7	341.8	307.7	225.0	300.0	300.0	33.33%
PRISONER – VALDOSTA	417.0	290.4	241.8	250.0	185.0	185.0	(26.00)%
PROBATE COURT	177.3	171.5	171.6	170.0	200.0	200.0	17.65%
PW – ADMINISTRATION	18.7	5.4	5.9	5.4	5.4	5.4	0.00%
PW – CULVERTS	55.6	72.3	66.5	45.0	65.0	65.0	44.44%
PW – STREET SIGNS	3.4	-	-	-	-	-	0.00%
RENT – 4H CAMP	32.8	34.1	16.8	25.0	15.0	20.0	(20.00)%
RENT – CIVIC CENTER	1.8	2.3	4.7	2.0	2.0	2.0	0.00%
RENT – OTHER	636.1	636.9	640.6	636.0	640.0	640.0	0.63%
SPLOST – ADMINISTRATION	-	-	-	-	100.0	100.0	100.00%
TAX COMMISSIONER FEES	257.0	280.0	329.3	300.0	300.0	325.0	8.33%
TOTAL	4,033.1	4,096.5	4,053.6	3,756.4	3,994.7	4,020.7	7.03%
FINES & FORFEITURES:							
FINES – STATE COURT	1,488.5	3,713.4	2,203.0	2,000.0	2,500.0	2,600.0	30.00%
FINES – SUPERIOR COURT	98.1	188.7	166.1	125.0	165.0	170.0	36.00%
TOTAL	1,586.6	3,902.1	2,369.1	2,125.0	2,665.0	2,770.0	30.35%
MISCELLANEOUS:							
INTEREST INCOME	96.9	378.0	281.5	350.0	20.0	20.0	(94.29)%
CONTRIBUTIONS – ANIMAL	0.8	2.3	7.7	-	-	-	0.00%

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General Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
MISCELLANEOUS:							
INSURANCE REIMBURSEMENT	44.1	89.2	56.6	-	-	-	0.00%
MISC – OTHER	2.9	7.4	7.5	5.0	7.5	7.5	50.00%
MISC – VENDOR COMM	13.9	7.4	11.9	7.5	7.5	7.5	0.00%
SURPLUS SALES	28.2	39.3	64.0	25.0	40.0	40.0	60.00%
TOTAL	186.8	523.7	429.3	387.5	75.0	75.0	(80.65)%
TRANSFERS IN:							
911 OPERATIONS	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
LANDFILL	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
SPECIAL SERVICES	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
WATER/SEWER	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
TOTAL	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
TOTAL REVENUES	57,160.9	61,303.4	61,603.0	59,443.9	60,955.9	61,903.0	4.14%

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General Fund - Revenue Charts

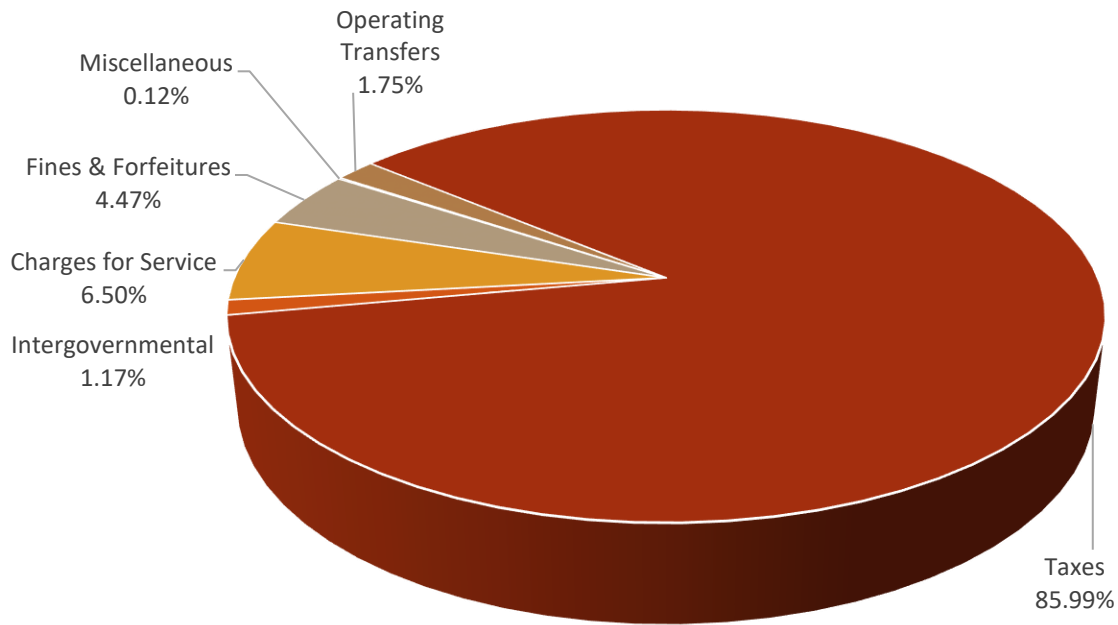


FIGURE 33 – GENERAL FUND - REVENUES BY SOURCE

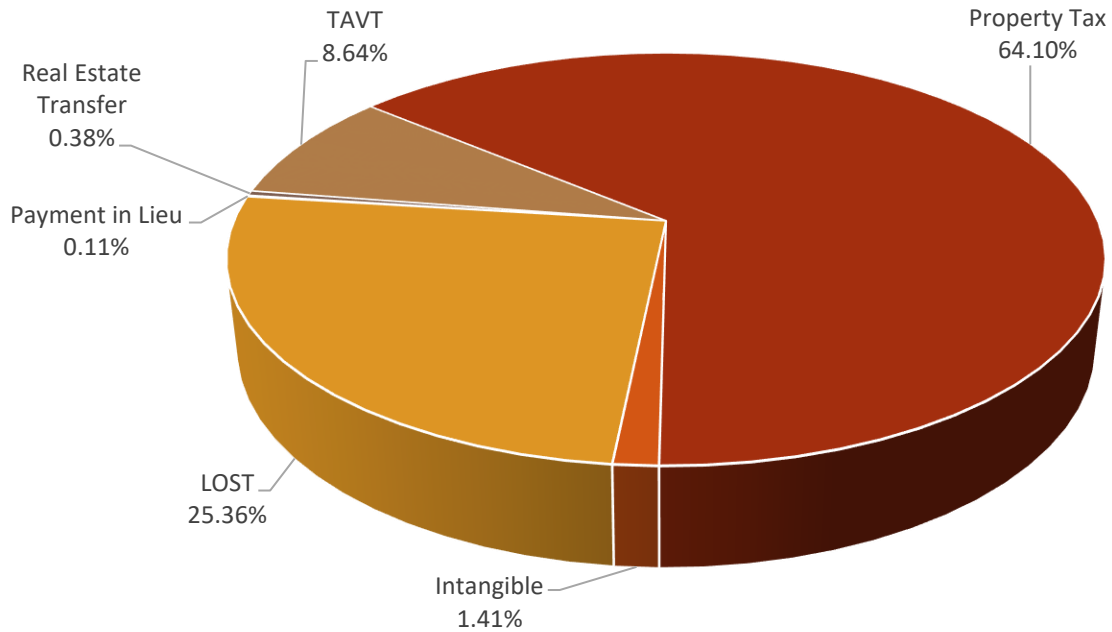


FIGURE 34 – GENERAL FUND – TAX REVENUE

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General Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	5,283.1	4,738.3	5,047.7	5,113.9	5,390.0	5,159.0	0.88%
LIFE INSURANCE	40.7	39.9	40.0	41.3	44.2	42.4	2.57%
OTHER EMP BENEFITS	31.0	35.2	41.4	39.9	44.1	45.1	13.11%
RETIREMENT	2,923.7	3,443.7	3,517.1	3,017.0	3,288.8	3,240.1	7.39%
SALARIES – EARLY VOTING	-	-	-	-	-	61.5	100.00%
SALARIES – POLL WORKERS	-	-	-	-	-	72.8	100.00%
SALARIES – REGULAR	18,949.5	20,319.1	21,064.3	21,296.4	23,416.0	23,003.9	8.02%
SOCIAL SECURITY	1,359.3	1,465.9	1,518.3	1,523.9	1,678.4	1,662.3	9.09%
WORKERS COMPENSATION	517.7	547.7	218.8	263.7	316.8	314.9	19.40%
TOTAL	29,105.0	30,589.8	31,447.7	31,296.0	34,178.1	33,601.9	7.37%
SERVICES & CONTRACTS:							
ADVERTISING	8.3	25.1	17.5	9.1	19.8	18.2	100.58%
APPROPRIATIONS	11,823.5	12,864.2	11,865.6	13,777.4	12,784.7	13,244.3	(3.87)%
BIRD SUPPER	17.6	8.9	7.3	12.0	15.0	10.0	(16.67)%
CHRISTMAS PROGRAMS	17.3	16.3	26.5	12.2	15.5	10.5	(13.93)%
COMMISSION PROJECTS	20.9	10.6	7.5	3.5	15.2	9.8	179.46%
COMMISSION RETREAT	0.9	1.0	1.8	1.2	8.0	8.0	566.67%
CONT – ANIMAL SERVICES	68.1	73.6	66.5	70.0	72.8	70.0	0.00%
CONT – GEORGIA	205.8	187.5	174.1	245.8	224.2	194.3	(20.95)%
CONT – GRANT MATCH	-	45.4	(7.1)	25.2	25.2	25.2	0.00%
CONT – K9 SERVICES	8.5	3.7	3.6	4.0	4.0	4.0	0.00%
CONT – OTHER	1,407.1	1,827.9	1,857.4	1,848.1	2,542.7	1,974.9	6.86%
CONT – PAUPER BURIAL	-	-	-	-	3.0	3.0	100.00%
CONT – SGRC	56.3	45.5	33.9	35.2	45.2	0.2	(99.49)%
COURT COSTS	178.8	180.7	172.7	226.2	229.3	237.9	5.17%
CREDIT CARD FEES	64.3	102.0	-	-	-	-	0.00%
DUES – PROFESSIONAL	30.8	32.8	31.2	33.5	35.9	35.0	4.61%
ED & TRAIN – SEMINAR	43.7	42.4	37.2	67.6	111.3	88.9	23.99%
ED & TRAIN – TRAVEL	93.5	74.9	62.4	88.9	112.5	91.3	2.76%
EMPLOYEE TESTING	14.8	12.6	14.1	13.0	16.0	16.0	23.08%
FACILITY REPAIR/MAINT	181.1	159.6	227.0	90.6	135.9	84.0	(7.27)%
FEES – ORGANIZATIONS	1.5	1.1	0.7	1.7	1.9	1.6	(4.85)%
GASOLINE & DIESEL FUEL	0.1	-	-	-	-	-	0.00%
GBI FEES	0.2	1.0	1.1	0.8	0.8	0.8	0.00%
INDIGENT LEGAL	84.5	93.9	110.0	110.8	139.0	101.8	(8.13)%
INDIGENT LEGAL – DUI	0.6	0.6	0.9	0.8	0.8	0.8	0.00%
JUDGEMENTS & DAMAGES	40.7	18.7	31.1	30.0	30.0	30.0	0.00%
JURY WITNESS	73.3	65.5	39.4	70.0	80.0	65.0	(7.14)%
MEDICAL SERVICES	-	1.3	-	1.8	1.8	1.8	0.00%
OTHER EQUIP R/M	69.4	56.8	27.3	28.9	101.2	119.0	311.78%

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General Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
POSTAGE & SHIPPING	137.0	158.0	160.5	159.7	161.7	160.7	0.63%
PRINTING	34.8	32.6	55.2	38.0	104.9	64.7	70.43%
PRISONER – FEEDING	684.1	654.5	834.3	775.0	775.0	775.0	0.00%
PRISONER – MEDICAL	1,246.1	1,049.8	1,427.0	1,205.0	1,213.5	1,213.5	0.71%
PRISONER – OTHER	-	-	-	0.5	0.5	0.5	0.00%
PROFESSIONAL SERVICES	933.6	1,083.2	908.3	851.3	957.1	970.1	13.96%
PROPERTY/CASUALTY PREM	628.0	676.9	745.7	745.8	818.0	818.0	9.69%
PUBLIC WORKS WEEK	0.2	0.4	0.6	0.7	0.7	1.0	42.86%
RENT/LEASE	26.8	23.0	30.9	18.4	17.9	10.4	(43.42)%
ROADS – ASPHALT	34.3	32.3	40.3	35.0	38.7	38.7	10.43%
ROADS – CULVERTS	55.5	117.2	57.8	80.0	80.0	80.0	0.00%
ROADS – OTHER	134.0	266.9	211.6	138.0	138.0	175.0	26.81%
ROADS – SIGNS	30.2	23.9	34.9	26.5	31.5	31.5	18.87%
STATUTORY ALLOWANCE	3.6	3.6	3.6	3.6	3.6	3.6	0.00%
SUBSCRIPTIONS	7.1	8.5	8.3	8.4	8.4	7.5	(11.00)%
TAG & TITLE	-	0.1	-	-	-	-	0.00%
TIRE DISPOSAL	13.3	-	24.7	-	-	-	0.00%
TRAVEL	6.6	15.0	3.4	9.7	11.4	11.8	21.24%
UNEMPLOYMENT BENEFIT	17.5	14.0	0.2	16.0	16.0	16.0	0.00%
UNIFORMS	42.4	37.6	36.9	43.6	45.7	40.0	(8.26)%
VEHICLE EQUIPMENT R/M	14.3	9.2	15.1	13.7	11.7	11.7	(14.65)%
TOTAL	18,559.2	20,160.2	19,409.0	20,976.9	21,205.8	20,870.8	(0.51)%
FLEET RENTALS:							
EQUIPMENT FLEET	1,935.8	2,033.1	2,093.1	2,252.4	2,554.7	2,300.5	2.14%
TECHNOLOGY FLEET	537.1	624.2	622.6	720.3	705.4	705.4	(2.07)%
TOTAL	2,473.0	2,657.3	2,715.7	2,972.7	3,260.0	3,005.9	1.12%
UTILITIES:							
CABLE TV	1.2	1.2	1.3	1.3	1.4	1.4	1.89%
CELL PHONES/PAGERS	131.6	116.0	118.4	119.3	117.6	119.2	(0.08)%
ELECTRICITY	809.0	819.1	852.2	861.2	860.3	860.3	(0.10)%
LP FUEL	1.0	0.5	0.8	0.6	0.9	0.6	61.95%
NATURAL GAS	17.1	18.3	44.3	14.3	45.3	45.3	216.21%
TELEPHONE	105.0	117.8	125.1	128.6	128.6	128.6	0.00%
WATER	234.2	195.8	299.9	109.5	102.0	102.0	(6.86)%
TOTAL	1,299.1	1,268.7	1,441.8	1,234.8	1,256.1	1,257.7	1.85%
SUPPLIES & MATERIALS:							
CHEMICAL SUPPLIES	1.1	1.3	1.0	1.5	5.1	1.2	(17.24)%
CLERK SUPPLIES	-	-	0.3	0.3	1.1	1.1	210.34%
COMMISSION SUPPLIES	1.3	0.9	1.4	1.2	0.6	1.5	23.97%

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General Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SUPPLIES & MATERIALS:							
DARE SUPPLIES	1.5	5.0	5.0	5.0	5.0	5.0	0.00%
ELECTION SUPPLIES	11.3	10.1	90.8	36.1	62.2	32.7	(9.54)%
JANITORIAL SUPPLIES	47.5	52.8	66.2	43.3	45.2	51.5	18.88%
OFFICE SUPPLIES	120.0	111.4	95.4	92.5	100.7	87.0	(5.92)%
PROGRAM SUPPLIES	36.7	53.7	60.1	55.3	110.6	86.2	55.84%
SAFETY ITEMS	8.7	6.3	9.4	8.4	29.0	8.6	2.02%
SMALL TOOLS & EQUIP	134.6	182.2	127.9	142.3	291.2	110.5	(22.32)%
TOTAL	362.7	423.7	457.6	385.9	650.7	385.2	(0.18)%
CAPITAL OUTLAY:							
BUILDINGS FIXTURES	1.5	-	-	-	-	-	0.00%
COMPUTER EQUIPMENT	2,581.6	809.1	202.7	200.0	1,090.0	254.0	27.00%
NEW CONSTRUCTION	10.2	10.4	115.0	10.0	586.6	75.0	650.00%
OTHER CAPITAL EQUIP	9.6	27.8	26.9	38.9	47.4	39.4	1.14%
ROLLING STOCK	155.3	155.0	150.0	150.0	1,022.5	180.0	20.00%
TOTAL	2,758.2	1,002.3	494.6	398.9	2,746.5	548.4	37.46%
DEBT SERVICE:							
BOND – INSURANCE/FEEES	0.4	0.5	0.5	-	-	0.5	100.00%
BOND INTEREST	162.2	144.5	126.4	162.4	162.4	89.1	(45.14)%
BOND PRINCIPAL	885.0	905.0	925.0	885.0	885.0	994.2	12.34%
OTHER INTEREST	207.4	207.4	207.4	147.1	-	-	(100.00)%
TOTAL	1,255.0	1,257.4	1,259.3	1,194.5	1,047.4	1,083.7	(9.27)%
TRANSFERS OUT:							
911 OPERATIONS	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL EXPENDITURES	56,695.2	58,305.4	58,178.8	59,443.9	66,061.6	61,903.0	4.14%

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General Fund - Expenditure Charts

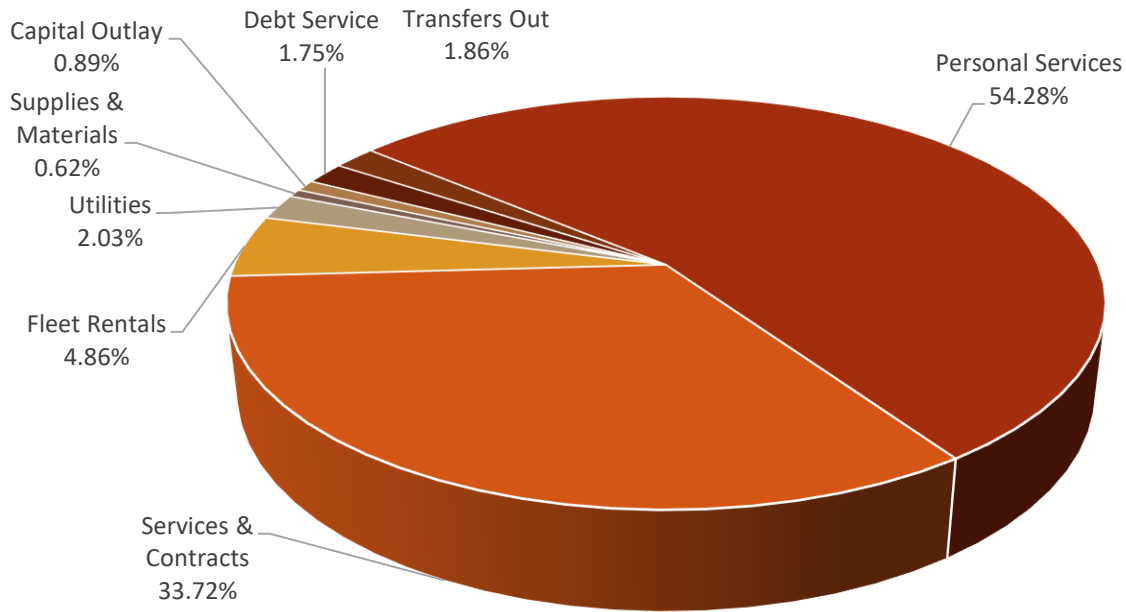


FIGURE 35 – GENERAL FUND – EXPENDITURES BY TYPE

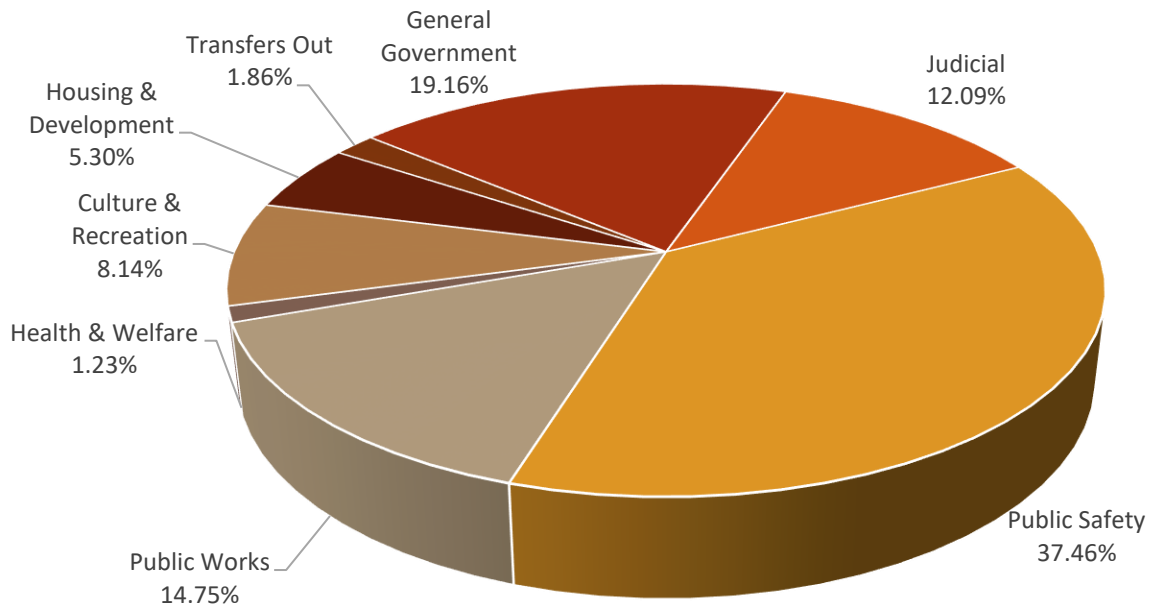


FIGURE 36 – GENERAL FUND – EXPENDITURES BY FUNCTION

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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.

Each year, at its annual planning retreat, the Board of Commissioners set goals for the next twelve to eighteen months for the County. Several years ago, the Board adopted a “Back to Basics” philosophy which was reflected in the primary goals for several years. Over the past four years, the Board has expanded its goals, both long-term and short-term, based on their current priorities.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	159,660	167,413	169,317	168,821	173,142	4,321	2.56%
Services & Contracts	67,267	49,364	41,966	46,624	59,032	12,408	26.61%
Fleet Rentals	2,378	2,124	2,142	2,755	3,205	450	16.33%
Utilities	77	78	83	81	2,457	2,376	2933.33%
Supplies & Materials	1,691	6,975	1,496	1,710	2,000	290	16.96%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	231,074	225,954	215,013	219,991	239,836	19,845	9.02%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	6	6	6	6	6	6	6	6	-

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Board of Commissioners

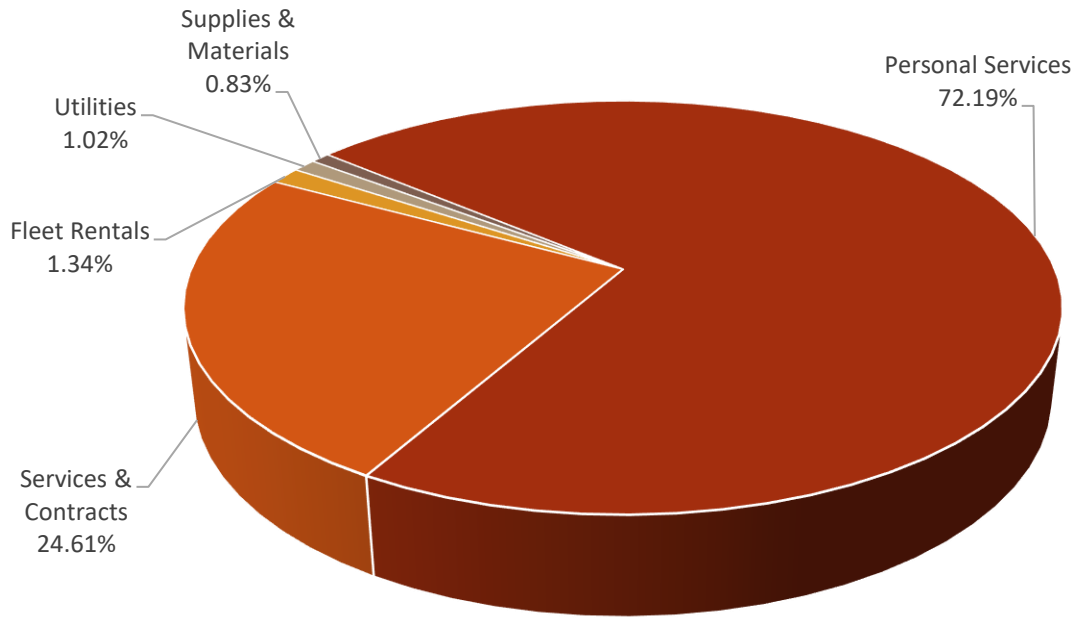


FIGURE 37 – BOARD OF COMMISSIONERS – EXPENDITURES BY TYPE

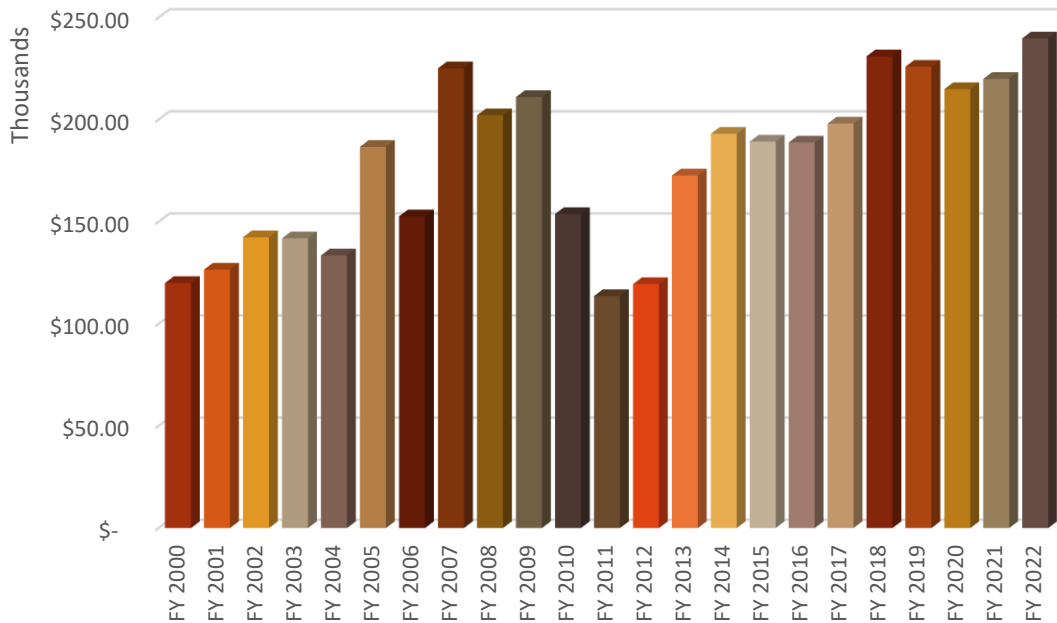


FIGURE 38 - BOARD OF COMMISSIONERS - EXPENDITURE HISTORY

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County Clerk

The office of the County Clerk is responsible for meeting legislatively required standards related to open meetings and open records laws. In addition, staff prepares meeting materials, maintains records in accordance with record retention policies set forth by the Secretary of State and responds to media/public requests for information.

During the previous fiscal year, County Manager Joe Pritchard retired, resulting in some transitions in the organization. Personnel moved between the County Clerk and County Manager departments and a new position was created for Public Information which becomes its own department in 2022.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	231,294	242,787	252,537	278,383	217,480	(60,903)	(21.88)%
Services & Contracts	4,738	5,390	5,765	4,516	8,064	3,548	78.57%
Fleet Rentals	3,369	2,602	2,499	2,716	3,034	318	11.71%
Utilities	1,027	959	986	984	528	(456)	(46.34)%
Supplies & Materials	2,538	853	1,422	848	2,030	1,182	139.39%
Capital Outlay	9,622	27,795	26,881	26,420	26,420	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	252,633	280,386	290,090	313,867	257,556	(56,311)	(17.94)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	3	3	3	3	4	4	3	3	(1)

Annual Department Goals:

- Accurately maintain, safeguard and store documents (contracts, minutes, agenda packets, ordinances and resolutions)
- Clean and organize the vault as well as the storage room
- Continue to help staff with Lowndes County website related matters as well as CivicClerk
- Continue to use paperless options when possible
- Create a work environment that encourages initiative, responsibility and teamwork

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County Clerk

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To reduce open records requests by improving the content of the website</p> <p>Measure: % reduction in open record requests</p>	20%	20%	20%	II – Education III – Financial IV - Service
<p>Goal: To ensure compliance with open meeting law requirements</p> <p>Measure: # of violations of open meeting requirements</p>	-	-	-	IV – Service
<p>Goal: To add additional information to the intranet module of the County's website to meet the communication needs of employees</p> <p>Measure: % of development of an environment that contains a presence for all County departments that provide employee services</p>	-	20%	40%	I – Safety and Quality of Life II – Education III – Financial IV - Service

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County Clerk

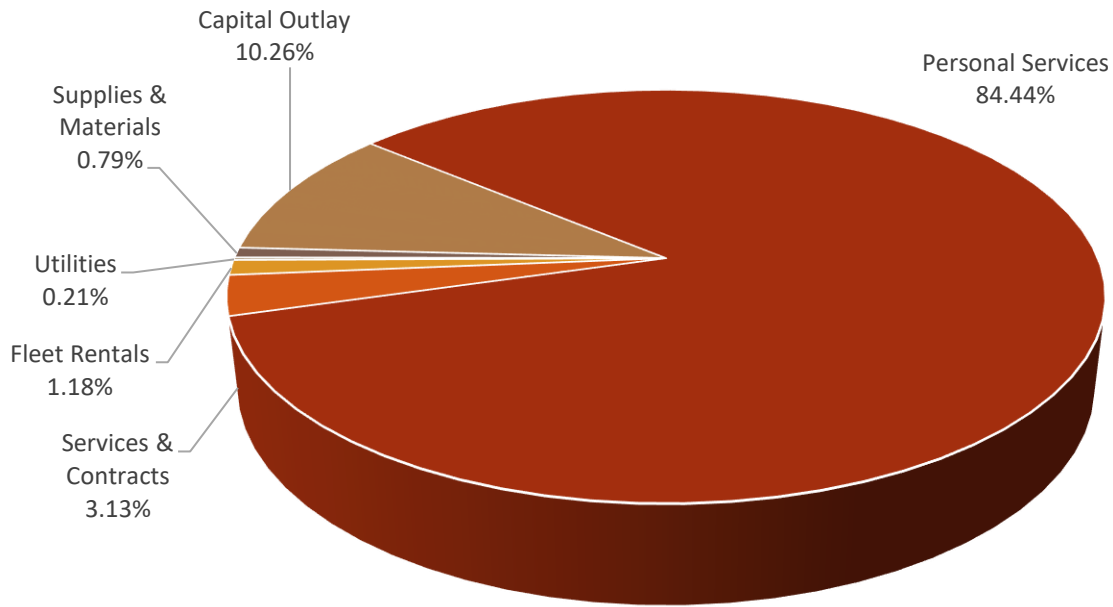


FIGURE 39 – COUNTY CLERK – EXPENDITURES BY TYPE

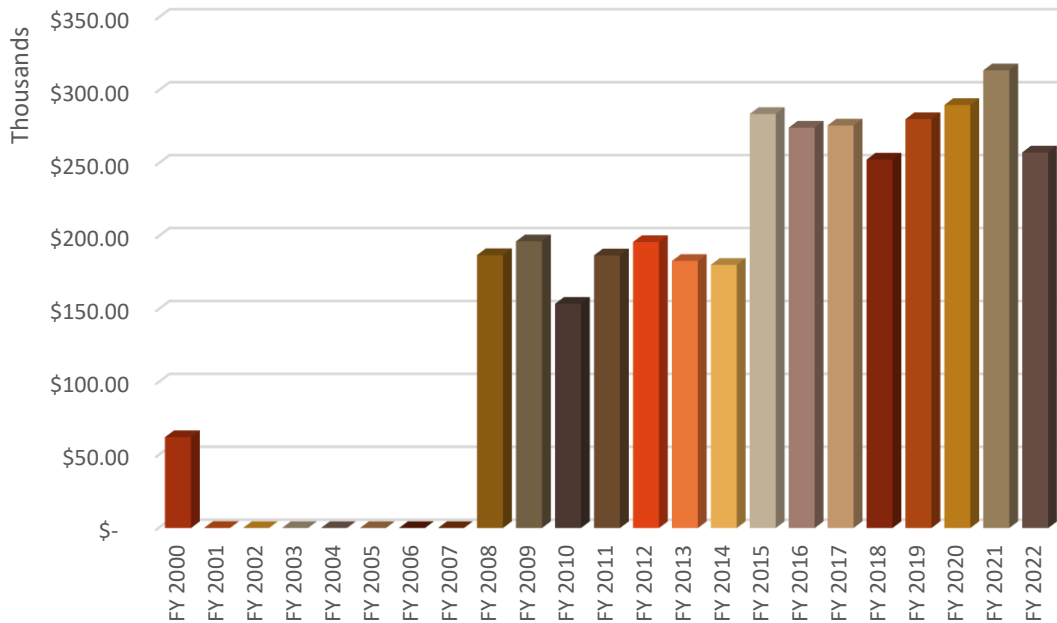


FIGURE 40 – COUNTY CLERK - EXPENDITURE HISTORY

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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, future assessment and planning based on county policy and the Board's goals and objectives.

During the previous fiscal year, County Manager Joe Pritchard retired, resulting in some transitions in the organization. Personnel moved between the County Clerk and County Manager departments and a new position was created for Public Information which becomes its own department in 2022.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	352,286	374,133	375,135	489,844	242,145	(247,699)	(50.57)%
Services & Contracts	1,663	1,049	910	3,996	108,949	104,953	2626.45%
Fleet Rentals	4,578	6,824	4,128	5,154	10,572	5,418	105.12%
Utilities	1,331	1,154	1,164	1,143	1,098	(45)	(3.94)%
Supplies & Materials	245	1,151	55	300	300	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	360,102	384,310	381,392	500,437	363,064	(137,373)	(27.45)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2	2	2	2	2	1	1	1	(1)

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County Manager

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To present a balanced budget to the Commissioners by May 1st</p> <p>Measure: Budget submitted by May 1st</p>	Yes	Yes	Yes	III – Financial
<p>Goal: To eliminate citizen complaints by 5% in all departments</p> <p>Measure: % reduction in citizen complaints</p>	5%	5%	5%	IV – Service
<p>Goal: To answer citizen complaints within 3 business days 95% of the time</p> <p>Measure: % of complaints answered within 3 business days</p>	95%	95%	95%	IV – Service
<p>Goal: To maintain/exceed 80% compliance for departments reporting to the Board quarterly</p> <p>Measure: % of departments reporting quarterly including performance measures</p>	88%	90%	95%	IV - Service

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County Manager

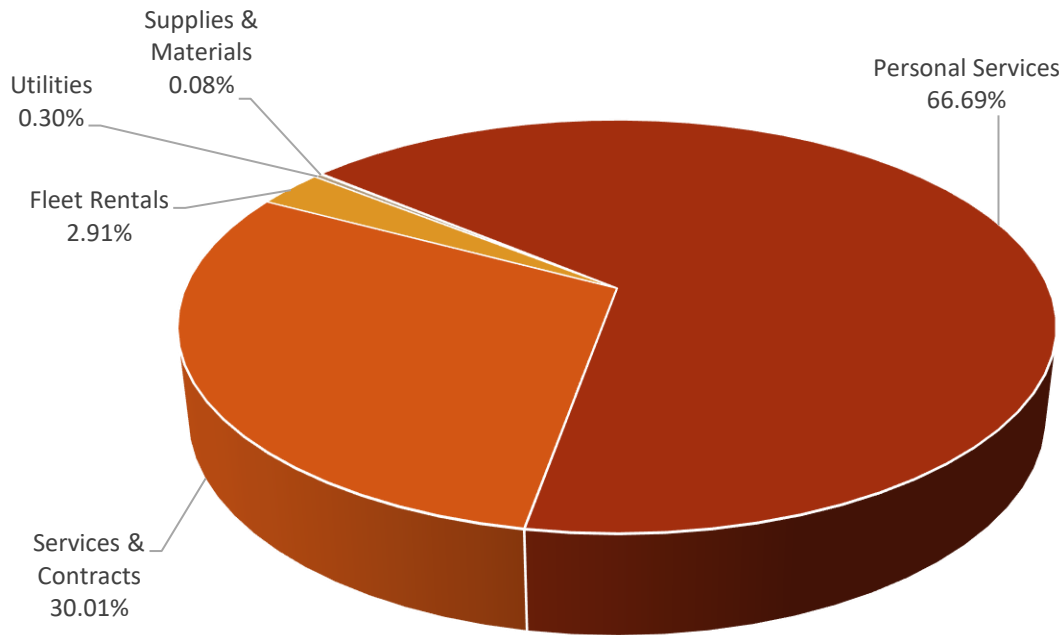


FIGURE 41 – COUNTY MANAGER – EXPENDITURES BY TYPE

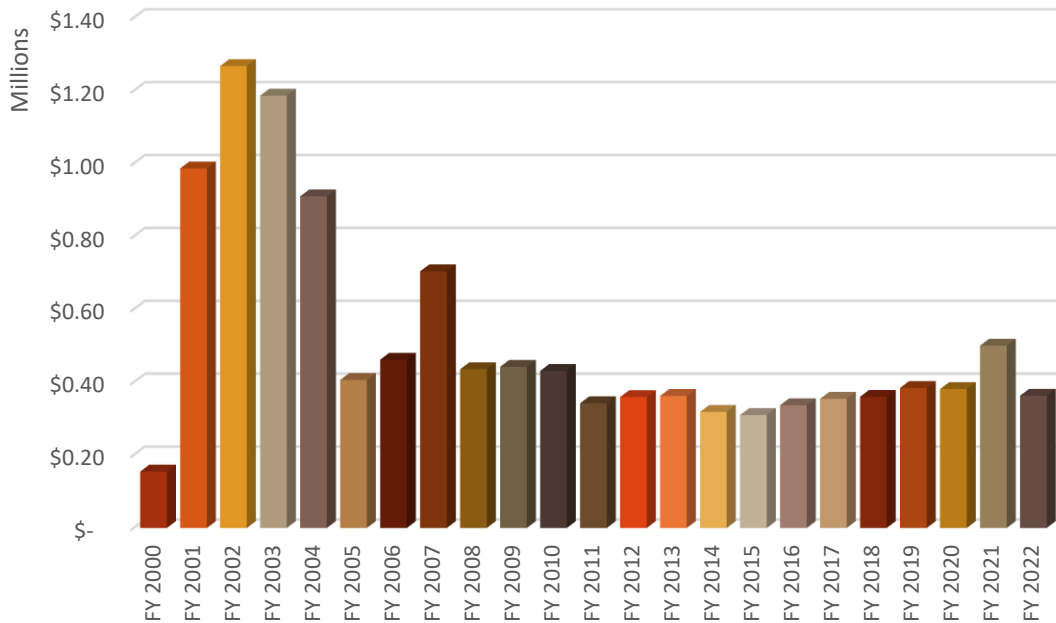


FIGURE 42 – COUNTY MANAGER - EXPENDITURE HISTORY

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Board of Elections

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

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	382,222	477,865	558,338	383,195	514,770	131,575	34.34%
Services & Contracts	84,960	88,474	92,895	38,252	131,590	93,338	244.01%
Fleet Rentals	14,740	14,991	14,413	13,393	13,278	(115)	(0.86)%
Utilities	583	591	349	385	1,310	925	240.26%
Supplies & Materials	16,517	14,462	97,884	38,600	35,656	(2,944)	(7.63)%
Capital Outlay	-	-	-	12,500	12,944	444	3.55%
Debt Service	-	-	-	-	-	-	0.00%
	499,022	596,383	763,879	486,325	709,548	223,223	45.90%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	10	10	10	10	10	10	10	10	-

Highlights:

- Served as a pilot county for new voting equipment implementation, developing procedures, timelines, best practices and instructions
- Set up a system for remote public attendance at Board of Election meetings
- Successfully managed a new mail-in ballot system, processing 40,000 application for mail-in ballots
- 100% accuracy on all state no-notice inspections of security, procedure and law
- 100% accuracy during five elections, a hand recount and a machine recount

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Board of Elections

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To increase early voting turnout by 5% annually</p> <p>Measure: % of voters voting prior to election day</p>	65%	80%	75%	IV – Service
<p>Goal: To maintain average wait times for voting at less than 13 minutes, the national average</p> <p>Measure: % of time average wait time is less than 13 minutes</p>	100%	75%	100%	IV – Service
<p>Goal: To maintain a 100% error free rating on all elections</p> <p>Measure: % of time where applications equals credited votes equals ballots cast and counted</p>	100%	100%	100%	IV – Service
<p>Goal: To conduct risk limiting audits with 100% accuracy</p> <p>Measure: % of time where applications equal credit votes equals ballots cast and counted and votes per candidate match all other counts</p>	n/a	100%	100%	IV - Service
<p>Goal: To conduct recounts with 100% accuracy</p> <p>Measure: % of time where applications equal credit votes equals ballots cast and counted and votes per candidate match all other counts</p>	100%	100%	100%	IV - Service

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Board of Elections

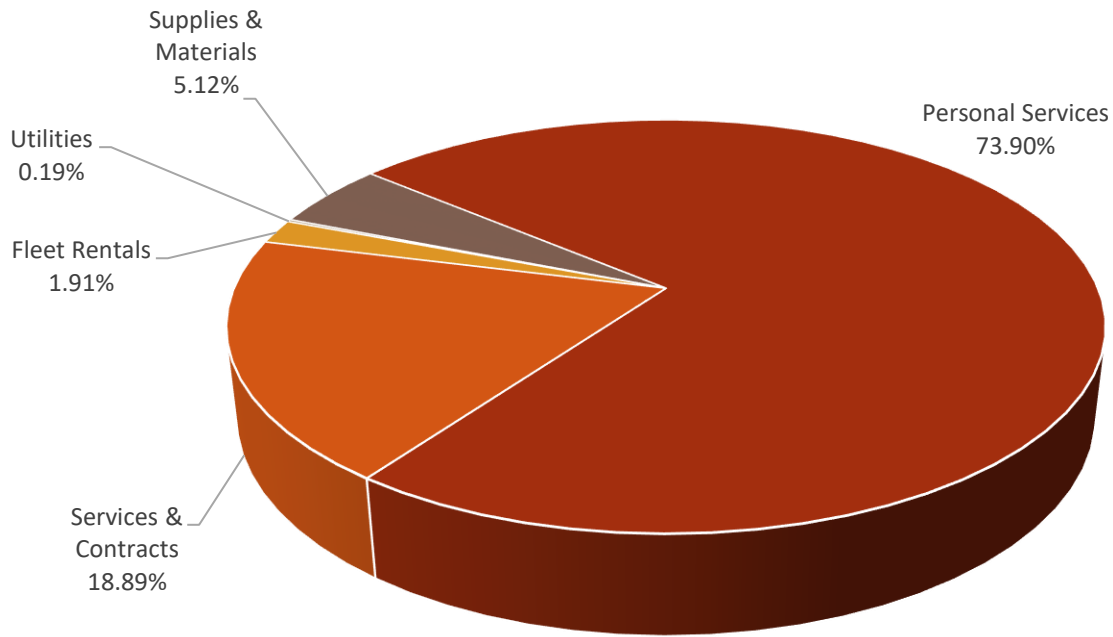


FIGURE 43 – BOARD OF ELECTIONS – EXPENDITURES BY TYPE

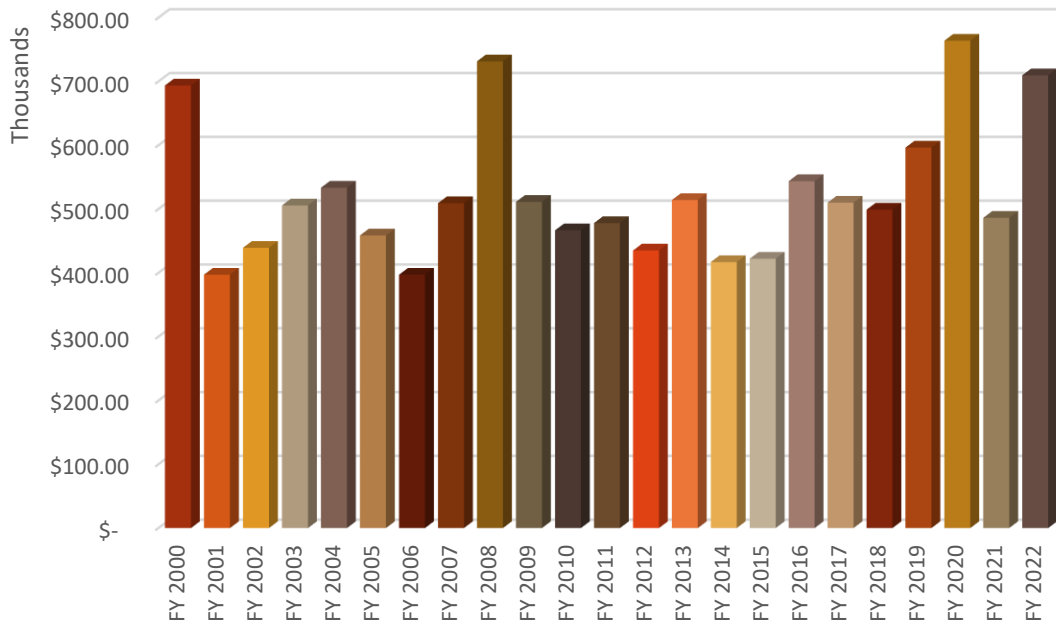


FIGURE 44 – BOARD OF ELECTIONS - EXPENDITURE HISTORY

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Finance

The Finance Department provides accounting, payments and collection services for all monies of the Board of Commissioners. The department handles all revenue and expenditure tracking, financial reporting, budgeting, occupation tax registrations, alcoholic beverage licensing, fuel pump registration and tracking of immigration forms.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	484,065	533,703	561,999	606,646	685,528	78,882	13.00%
Services & Contracts	85,513	106,910	108,616	163,701	142,084	(21,617)	(13.21)%
Fleet Rentals	8,324	7,447	7,021	6,481	8,043	1,562	24.10%
Utilities	708	609	608	615	615	-	0.00%
Supplies & Materials	2,197	2,562	1,423	2,600	2,500	(100)	(3.85)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	580,807	651,232	679,666	780,043	838,770	58,727	7.53%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	8	7	7	8	8	8	8	8	-

Annual Department Goals:

- Coordinate a training plan for new employees in Finance as well as Human Resources and Utilities with our software vendors
- Create manuals and procedures for all major processes in the department
- Evaluate the current fee schedules and make recommendations for any updates
- Continue efforts to become paperless, identifying areas where scanning is feasible
- Identify a better way to handle probation reimbursements and restitutions

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Finance

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To reduce overspending on grants by 10% annually</p> <p>Measure: % of grant overspending reduced</p>	-	10%	15%	III – Financial
<p>Goal: To develop a county-wide system for tracking performance measures</p> <p>Measure: % of departments complying with requests for performance measures</p>	92%	95%	95%	III – Financial IV – Service
<p>Goal: To reduce outstanding licenses to less than 1% within 60 days of due date</p> <p>Measure: % of licenses outstanding 60 days after due date</p>	>1%	>1%	>1%	II – Education III – Financial IV – Service

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Finance

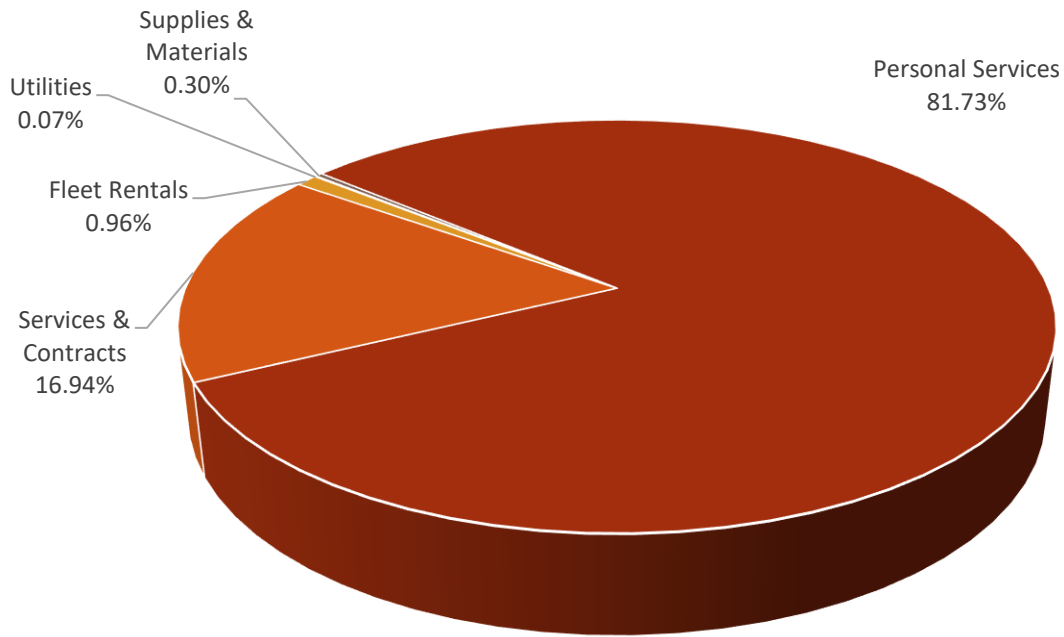


FIGURE 45 – FINANCE – EXPENDITURES BY TYPE

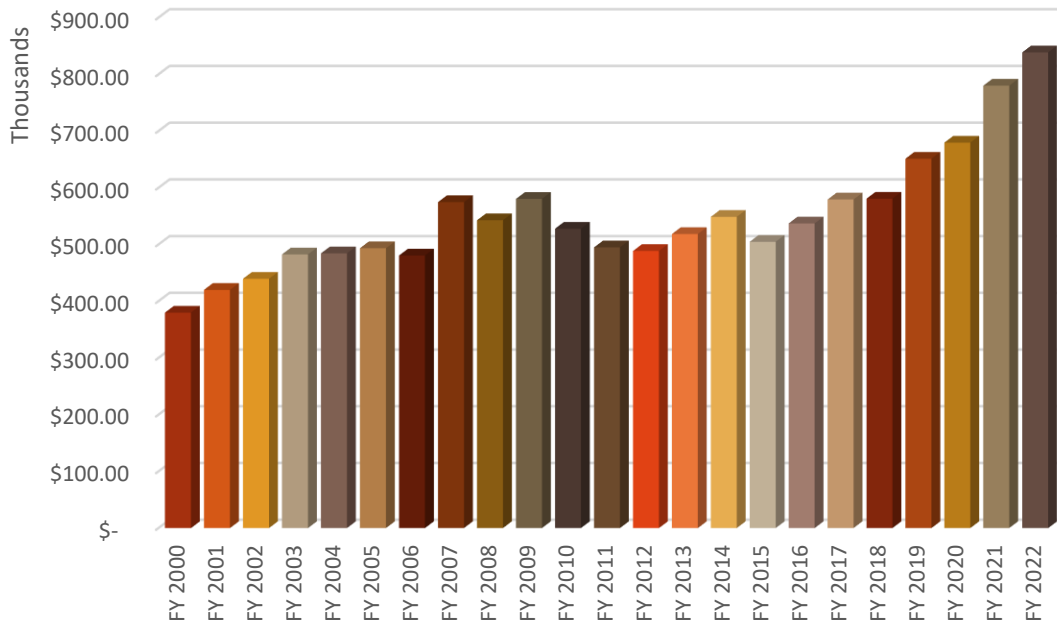


FIGURE 46 – FINANCE - EXPENDITURE HISTORY

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Human Resources

The Human Resources Department provides professional assistance in planning, development and administration of human departments for Lowndes County. The department is the central human resources agency for all organizational units of the county government. The division also took over the responsibilities of risk management in 2012 and manages the employee wellness program.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	293,437	316,994	335,373	333,913	425,531	91,618	27.44%
Services & Contracts	707,404	738,289	802,056	824,598	905,835	81,237	9.85%
Fleet Rentals	3,766	2,721	3,094	3,359	3,635	276	8.22%
Utilities	852	1,084	1,035	1,210	754	(456)	(37.69)%
Supplies & Materials	1,811	2,890	1,666	1,400	1,600	200	14.29%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,007,269	1,061,978	1,143,224	1,164,480	1,337,355	172,875	14.85%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	4	4	4	4	4	4	5	5	1

Annual Department Goals:

- Develop and implement a PowerPoint presentation that can be used during orientations that visually explains the onboarding process and educates new employees of what it means to be an employee of Lowndes County
- Complete intranet information so that the platform can be rolled out to our employees. Intranet will provide employees with an outlet in answering FAQs for all services and benefits offered to employees.
- Develop and implement an on-line application with fill-in capabilities. Applications would still need to be printed and submitted with original signatures.
- Develop workers compensation training sessions for supervisors, providing training for procedures and paperwork requirements
- Develop FMLA training session for supervisors, providing training for procedures and paperwork requirements
- Department (team) goals have also been established to further increase or improve communication within the department, identify gaps and/or holes in processes and eliminate errors and omissions.

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Human Resources

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To qualify annually for safety incentive discounts for workers compensation</p> <p>Measure: % of discounts qualified for</p>	100%	100%	100%	III – Financial
<p>Goal: To qualify annually for ACCG's IRMA safety and dividend credits for liability premiums</p> <p>Measure: % of discounts qualified for</p>	100%	100%	100%	III – Financial
<p>Goal: To increase participation in the wellness program</p> <p>Measure: % of employees participating in the wellness program</p>	88%	90%	92%	II – Education III - Financial

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Human Resources

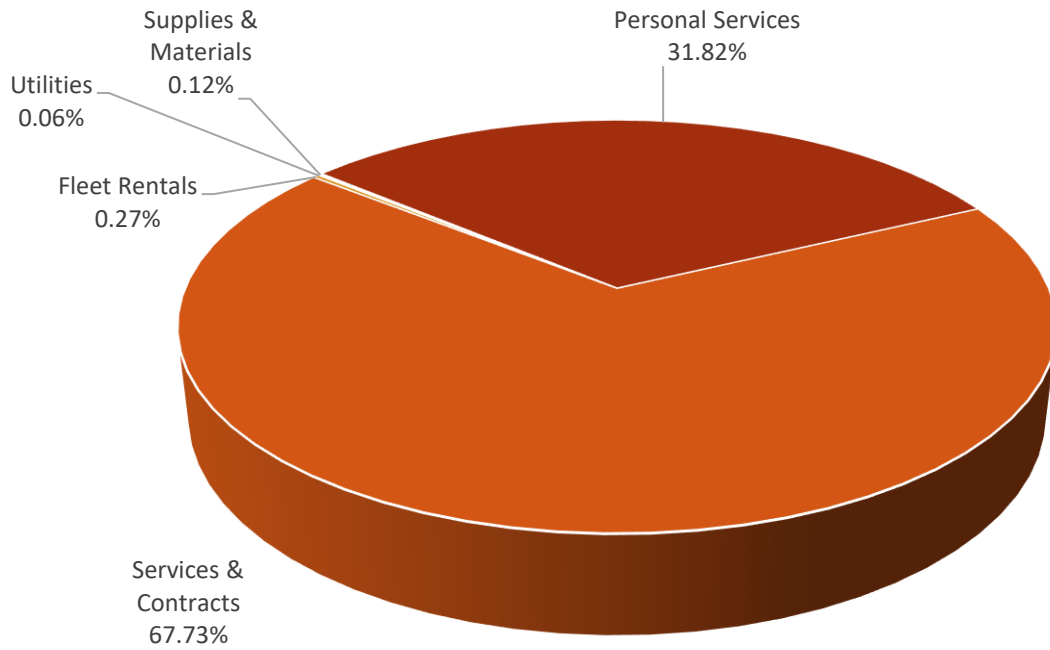


FIGURE 47 – HUMAN RESOURCES – EXPENDITURES BY TYPE

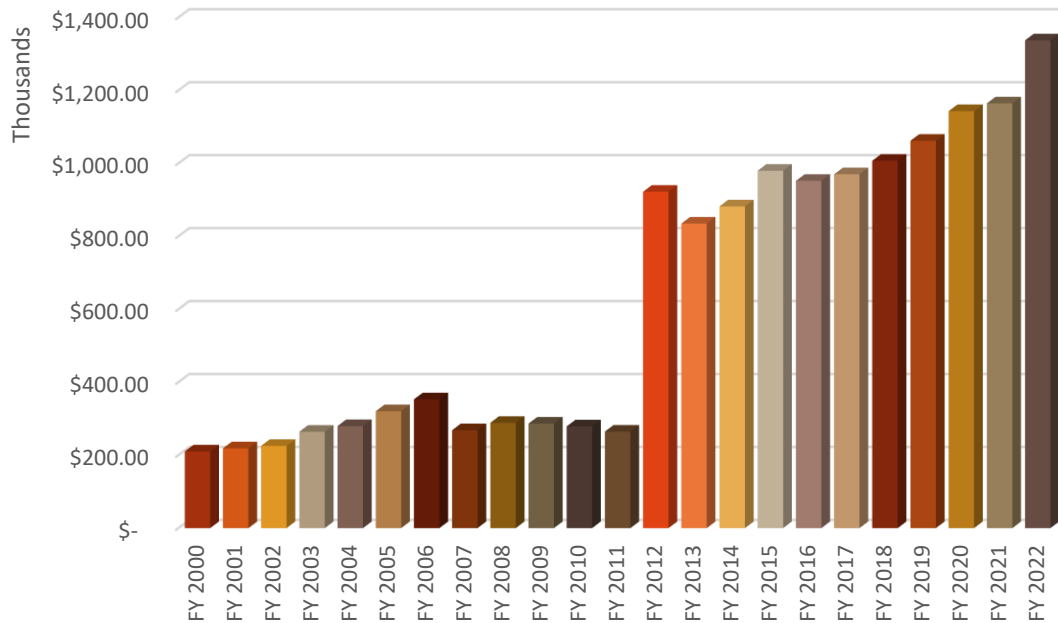


FIGURE 48 – HUMAN RESOURCES - EXPENDITURE HISTORY

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Information Technology Services

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

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	668,044	720,136	752,597	733,713	784,908	51,195	6.98%
Services & Contracts	197,992	328,902	372,716	331,619	650,520	318,901	96.16%
Fleet Rentals	20,400	16,011	27,164	18,367	24,125	5,758	31.35%
Utilities	9,021	8,598	6,164	5,988	5,904	(84)	(1.41)%
Supplies & Materials	18,927	22,359	12,410	12,500	8,750	(3,750)	(30.00)%
Capital Outlay	87,404	208,040	24,141	100,000	254,000	154,000	154.00%
Debt Service	207,422	207,422	207,422	147,090	-	(147,090)	(100.00)%
	1,209,211	1,511,468	1,402,613	1,349,277	1,728,207	378,930	28.08%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	8	8	8	8	8	8	11	8	-

Annual Department Goals:

- Increase work order capture percentage to 100% of calculated accountable time per position
- Decrease average time to close a work order by 10%
- Begin to capture and track customer feedback; review after six months and develop a plan to improve identified areas
- Create policies/procedures for implementation and management of enterprise wide systems and function as well as user profiles
- Improve support/communication for internally developed software feature updates/improvements by creation of a software development web portal
- Identify key hardware including SANs, edge and core network hardware update needs
- Monitor and update security and cyber security measures as necessary

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Information Technology Services

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To maintain 99.9999% network uptime</p> <p>Measure: % of network uptime</p>	100%	100%	100%	IV – Service
<p>Goal: To provide 8x5 service live at the help desk</p> <p>Measure: % of help desk live support available</p>	75%	75%	75%	IV- Service
<p>Goal: To provide 24/7 support within 15 minutes for priority one incidents</p> <p>Measure: % of callbacks made within 15 minutes on priority one incidents</p>	95%	95%	95%	IV – Service
<p>Goals: To reduce the % of employee fails on cybersecurity testing</p> <p>Measure: % of employees failing cybersecurity testing</p>	20%	2%	>1%	II – Education III - Financial

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Information Technology Services

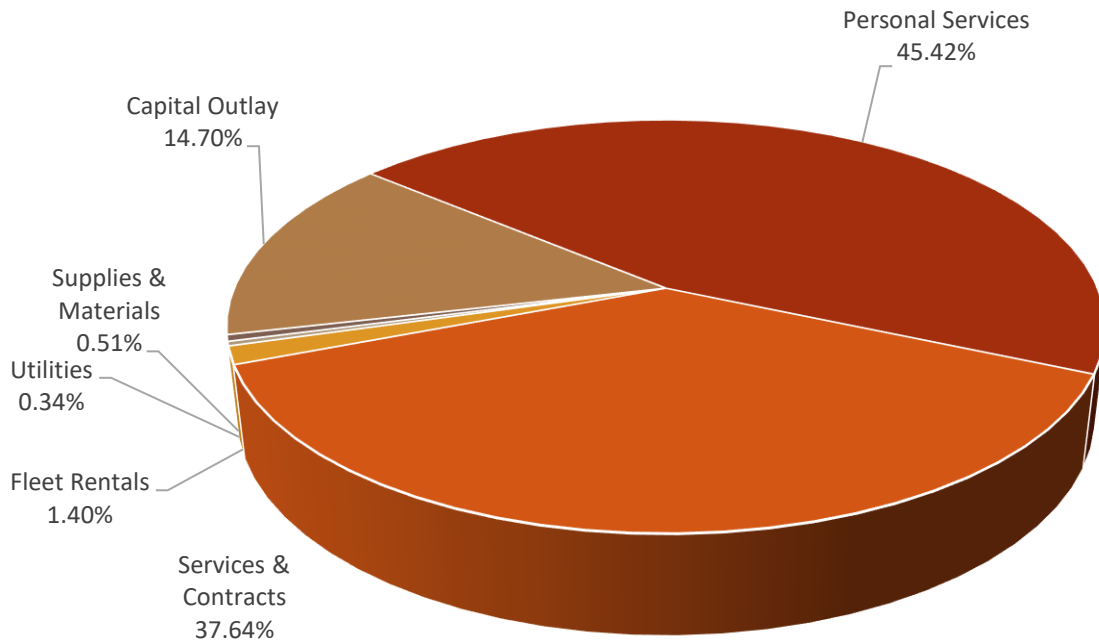


FIGURE 49 – INFORMATION TECHNOLOGY SERVICES – EXPENDITURES BY TYPE

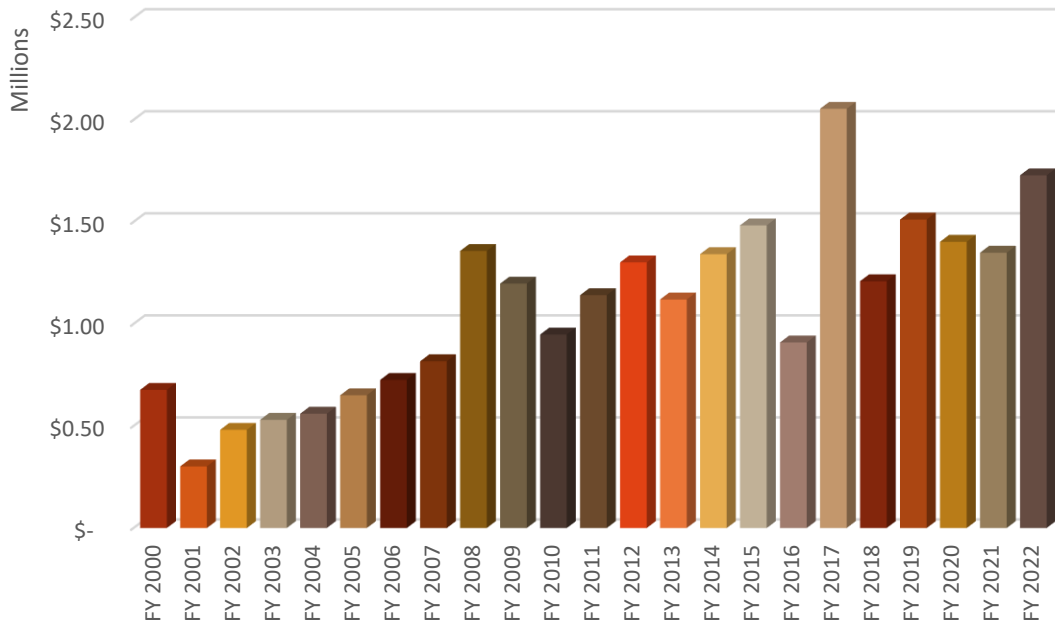


FIGURE 50 – INFORMATION TECHNOLOGY SERVICES - EXPENDITURE HISTORY

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Public Information

Public Information is responsible for the dissemination of information to the public and to media. This stand-alone position was created through the transition of personnel following the retirement of County Manager Joe Pritchard.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	90,360	90,360	100.00%
Services & Contracts	-	-	-	-	10,800	10,800	100.00%
Fleet Rentals	-	-	-	-	730	730	100.00%
Utilities	-	-	-	-	500	500	100.00%
Supplies & Materials	-	-	-	-	15,250	15,250	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	117,640	117,640	100.00%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	-	-	-	-	-	1	1	1

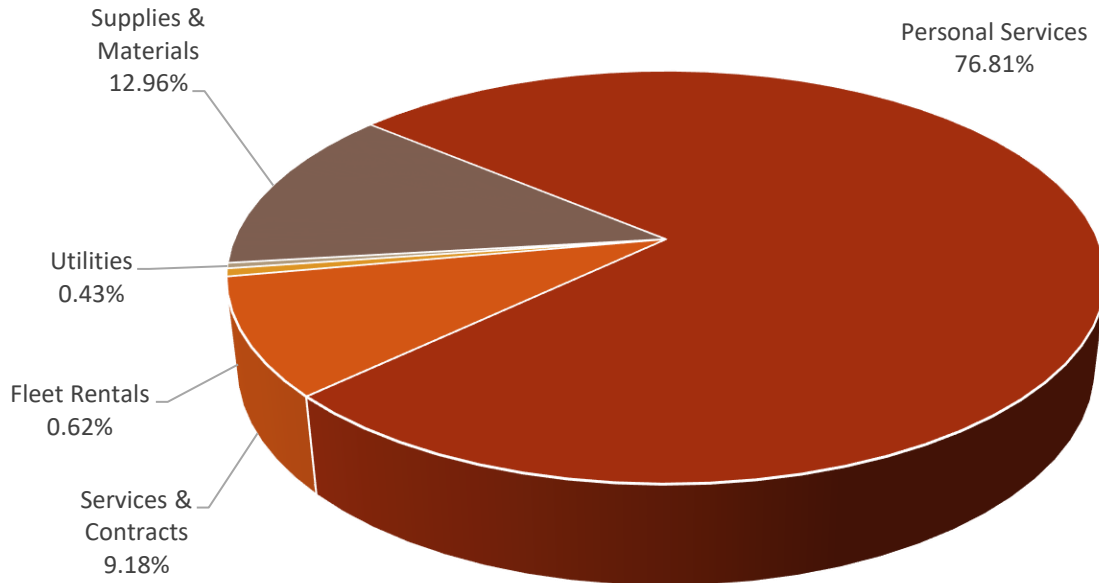


FIGURE 51 – PUBLIC INFORMATION – EXPENDITURES BY TYPE

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Tax Commissioner

The office of the Tax Commissioner is responsible for the collection of all real and personal property taxes, collection of delinquent taxes, handling of tax sales, collection of mobile home taxes, collection of motor vehicle taxes and issuance of vehicle tags.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,159,590	1,205,666	1,232,366	1,235,818	1,294,816	58,998	4.77%
Services & Contracts	179,481	177,379	182,915	162,749	175,692	12,943	7.95%
Fleet Rentals	15,261	12,268	24,396	21,452	21,265	9187)	(0.87)%
Utilities	4,204	4,639	5,614	6,778	6,778	-	0.00%
Supplies & Materials	29,428	29,356	20,349	21,360	16,200	(5,160)	(24.16)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,387,964	1,429,308	1,465,641	1,448,157	1,514,751	66,594	4.60%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	21	21	21	21	21	21	21	21	-

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To reduce missed telephone calls by 50% annually Measure: % reduction in missed telephone calls	3%	3%	3%	IV – Service
Goal: To reduce wait times to less than 5 minutes 100% of the time Measure: % of customers assisted within 5 minutes	98.5%	98.5%	98.5%	IV – Service

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Tax Commissioner

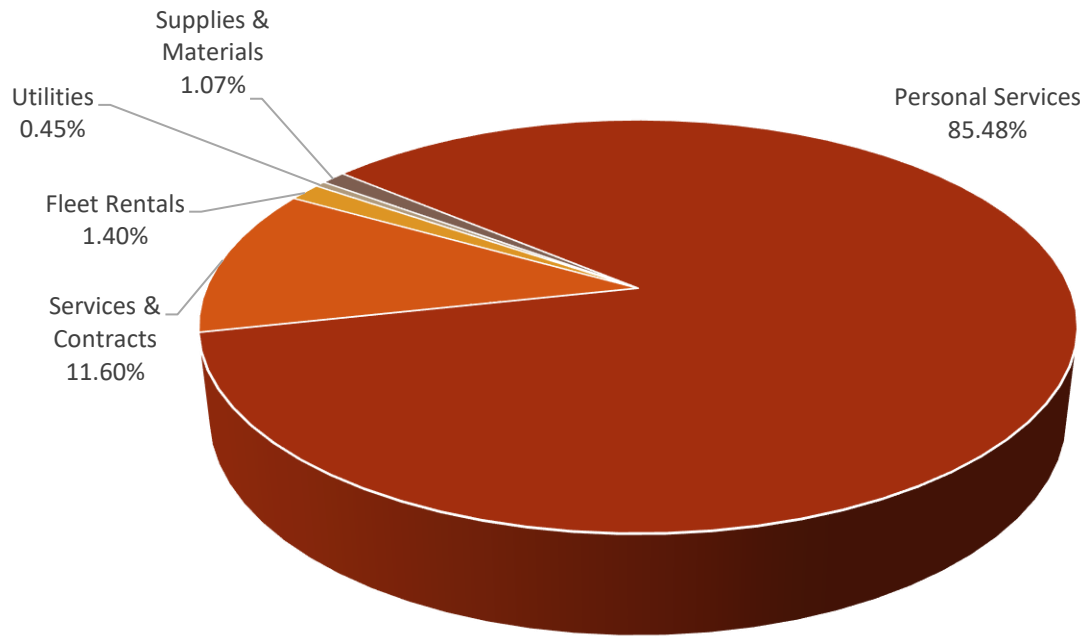


FIGURE 52 – TAX COMMISSIONER – EXPENDITURES BY TYPE

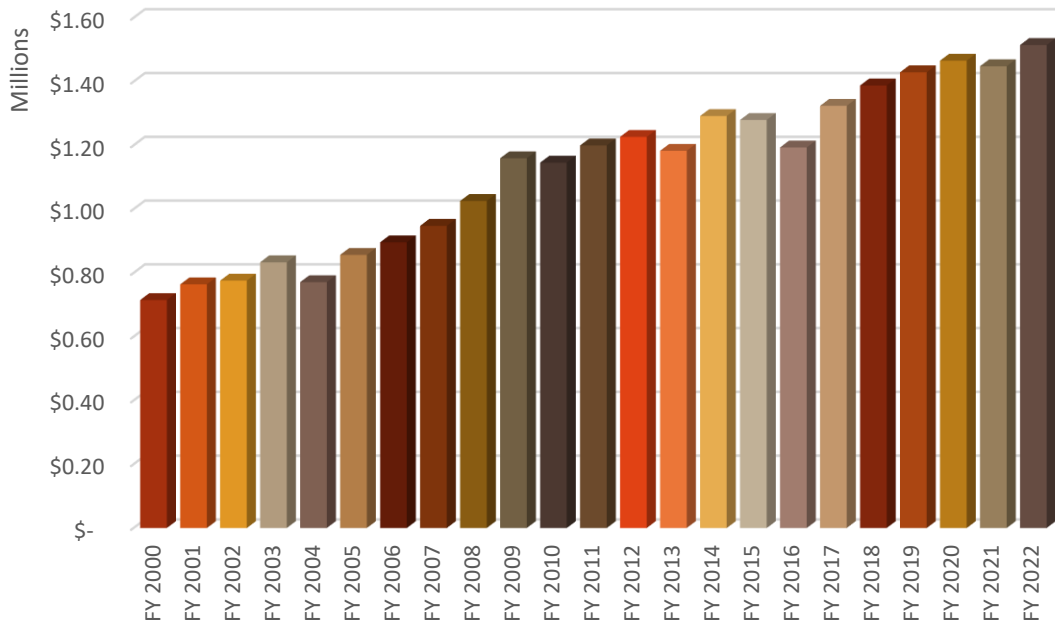


FIGURE 53 – TAX COMMISSIONER - EXPENDITURE HISTORY

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Board of Assessors

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

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,280,846	1,250,564	1,335,004	1,276,466	1,400,515	124,029	9.72%
Services & Contracts	330,457	444,791	356,187	310,289	395,737	85,448	27.54%
Fleet Rentals	34,456	29,796	28,983	31,534	32,203	669	2.12%
Utilities	5,355	5,073	5,074	5,129	5,122	(7)	(0.14)%
Supplies & Materials	14,884	11,146	11,547	11,600	14,170	2,570	22.16%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,665,999	1,741,371	1,736,795	1,635,018	1,847,747	212,729	13.01%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	24	22	22	22	22	22	22	22	-

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Board of Assessors

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To Increase the number of properties inspected by 5% annually with the goal of inspecting 1/3 of parcels each year</p> <p>Measure: % of total parcel count inspected for the digest year</p>	35%	32%	33%	II – Education III – Financial IV – Service
<p>Goal: To have appeals value in dispute below 5% prior to September 1st of each year</p> <p>Measure: % of value in dispute under appeal</p>	<5%	<5%	<5%	III – Financial IV – Service
<p>Goal: To have digest files ready for submission to the Tax Commissioner by July 20th</p> <p>Measure: Date that the digest is submitted to the Tax Commissioner</p>	7/15/19	7/15/20	7/15/21	III – Financial IV – Service

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Board of Assessors

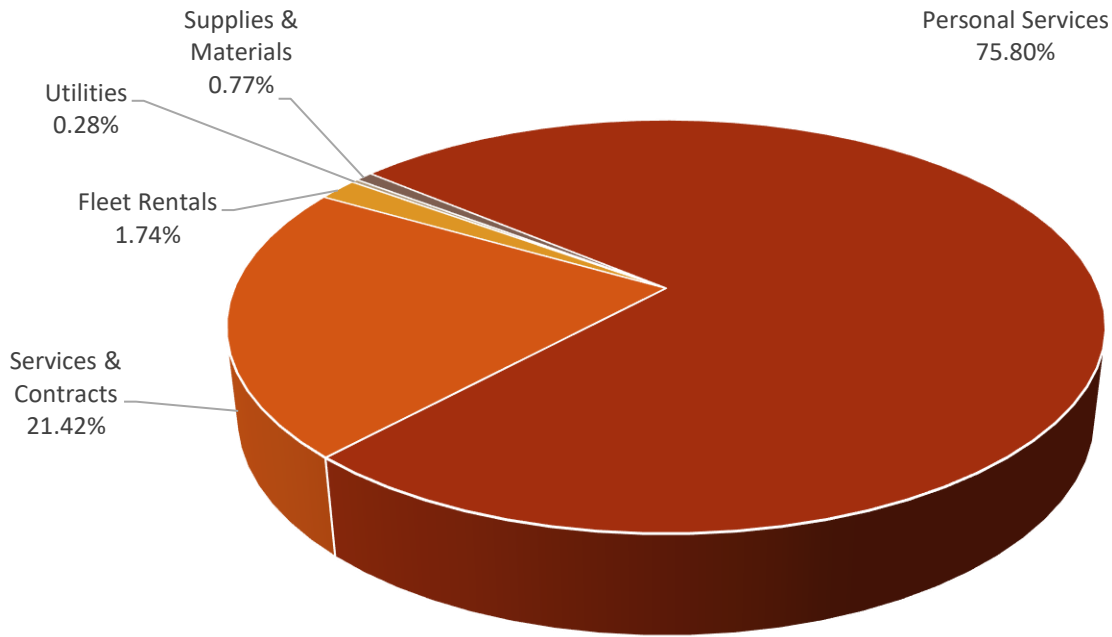


FIGURE 54 – BOARD OF ASSESSORS – EXPENDITURES BY TYPE

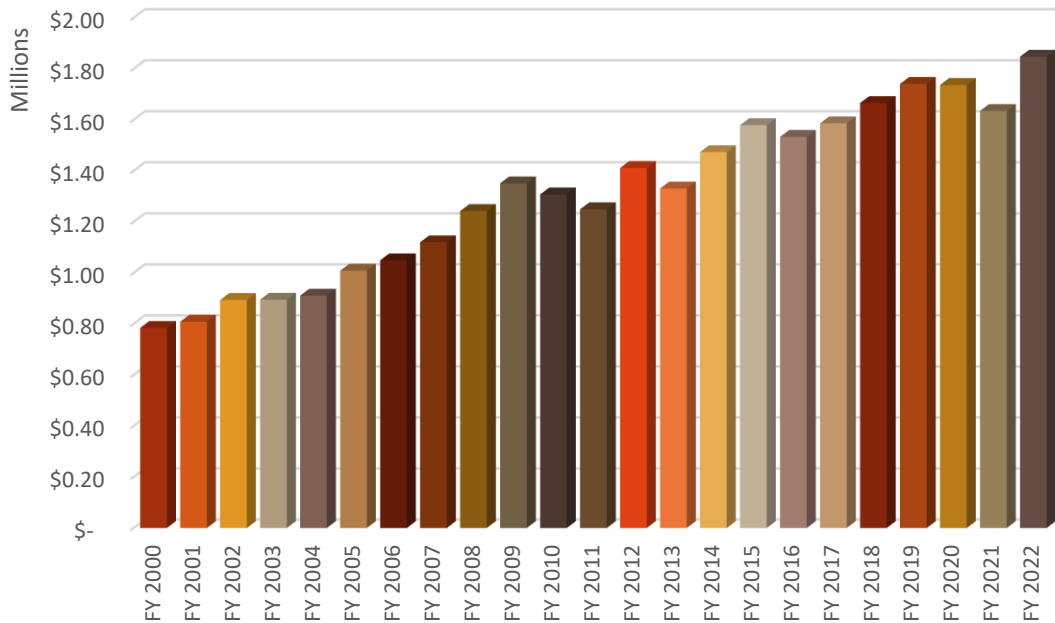


FIGURE 55 – BOARD OF ASSESSORS - EXPENDITURE HISTORY

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Facilities Maintenance

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is separated into cost centers for specific facilities. The Administrative division accounts for all personnel including facilities maintenance, custodial and the mail clerk.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,063,239	985,406	1,020,013	1,023,839	1,210,715	186,876	18.25%
Services & Contracts	406,346	502,071	592,692	453,894	392,661	(61,233)	(13.49)%
Fleet Rentals	46,089	50,959	45,296	42,875	49,777	6,902	16.10%
Utilities	790,370	809,585	893,687	883,295	900,352	17,057	1.93%
Supplies & Materials	49,832	59,786	74,982	40,730	46,850	6,120	15.03%
Capital Outlay	11,693	10,425	114,961	10,000	75,000	65,000	650.00%
Debt Service	1,047,585	1,049,950	1,051,850	1,047,400	1,083,744	36,344	3.47%
	3,415,155	3,468,183	3,793,481	3,502,033	3,759,099	257,066	7.34%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	25	21	20	20	20	20	23	22	2

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect all facilities four times per year and make needed repairs

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Facilities Maintenance

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To reduce complaint driven repairs by 5% annually through a preventative maintenance program</p> <p>Measure: % of repairs that are complaint driven</p>	35%	55%	50%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To replace paint and carpet in 20% of all major facilities annually</p> <p>Measure: % of paint and carpet replaced</p>	5%	4%	20%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To reduce the number of lost time incidents by 5% annually through safety training</p> <p>Measure: % of lost time incidents</p>	5%	5%	5%	I – Safety and Quality of Life II – Education III – Financial IV – Service
<p>Goal: To complete all requests within 5 business days 90% of the time</p> <p>Measure: Average # of days to complete requests</p>	5	6	5	III – Financial IV - Service

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Facilities Maintenance

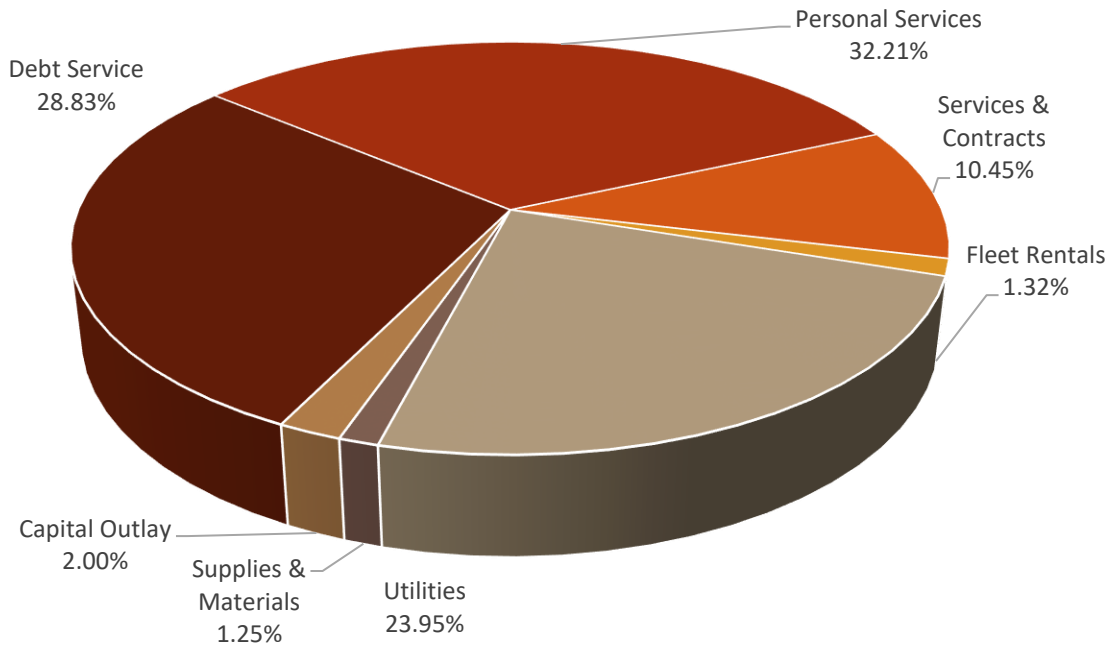


FIGURE 56 – FACILITIES MAINTENANCE – EXPENDITURES BY TYPE

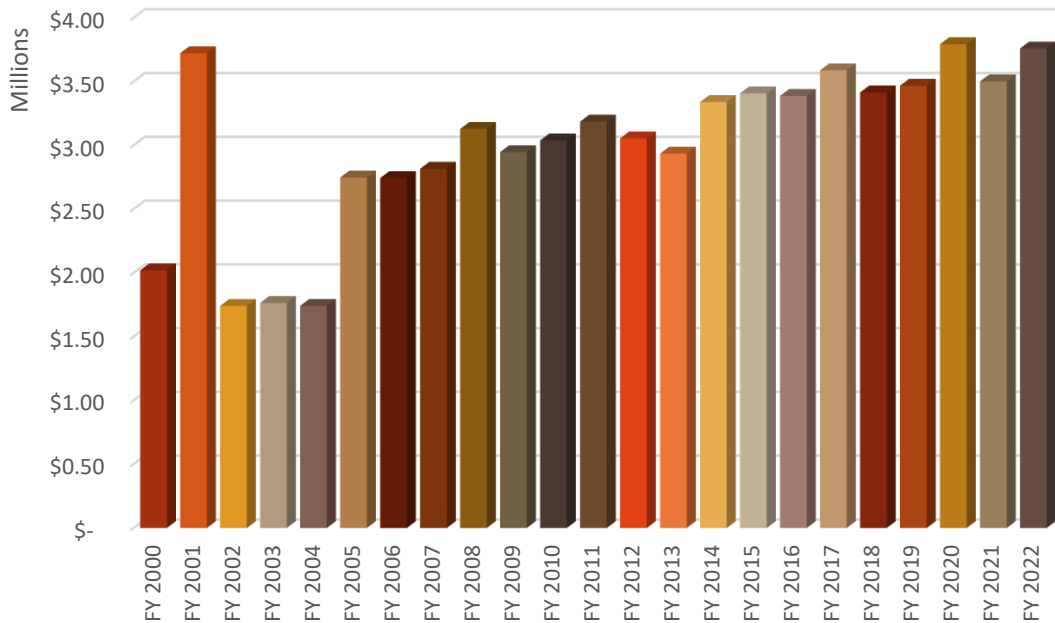


FIGURE 57 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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Engineering Services

The Engineering Services department provides for well-being and safety of citizens by meeting or exceeding nationally accepted technical standards and professional ethics in planning, surveying, engineering design and technical analysis, inspections, technical review of private land development and citizen assistance in engineering matters. By excelling in these areas, quality growth of the community is assured and the highest degree of professional and ethical standards in the management of infrastructure is achieved.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	559,069	576,122	567,645	531,295	604,474	73,179	13.77%
Services & Contracts	46,361	31,140	37,256	50,441	6,856	(43,585)	(86.41)%
Fleet Rentals	28,764	25,031	19,444	19,375	19,144	(231)	(1.19)%
Utilities	4,918	4,856	5,008	5,013	4,497	(516)	(10.29)%
Supplies & Materials	1,787	7,468	749	4,420	2,800	(1,620)	(36.65)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	640,899	644,617	630,102	610,544	637,771	27,227	4.46%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	6.5	6.5	6.5	6.5	7	7	10	6	(1)

Annual Department Goals:

- Continue working through T-SPLOST, LMIG and SPLOST project lists
- Continue working with ABM on the energy solution project
- Increase the training and cross training of personnel in the department
- Complete modification of the flare system at the County's landfill
- Assess the impaired stream sampling results to determine if parameters need to be updated
- Maintain an acceptable review time for construction plans and plats
- Upgrade vehicles in the department

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Engineering Services

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To maintain 100% compliance with NPDES requirements</p> <p>Measure: % compliance with NPDES requirements</p>	100%	100%	100%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To maintain 100% PACES rating for paved roadways</p> <p>Measure: % of compliance with PACES</p>	100%	100%	100%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To provide lot inspections within 24 hours of request</p> <p>Measure: % of inspections within 24 hours</p>	100%	100%	100%	I – Safety and Quality of Life III – Financial IV – Service

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Engineering Services

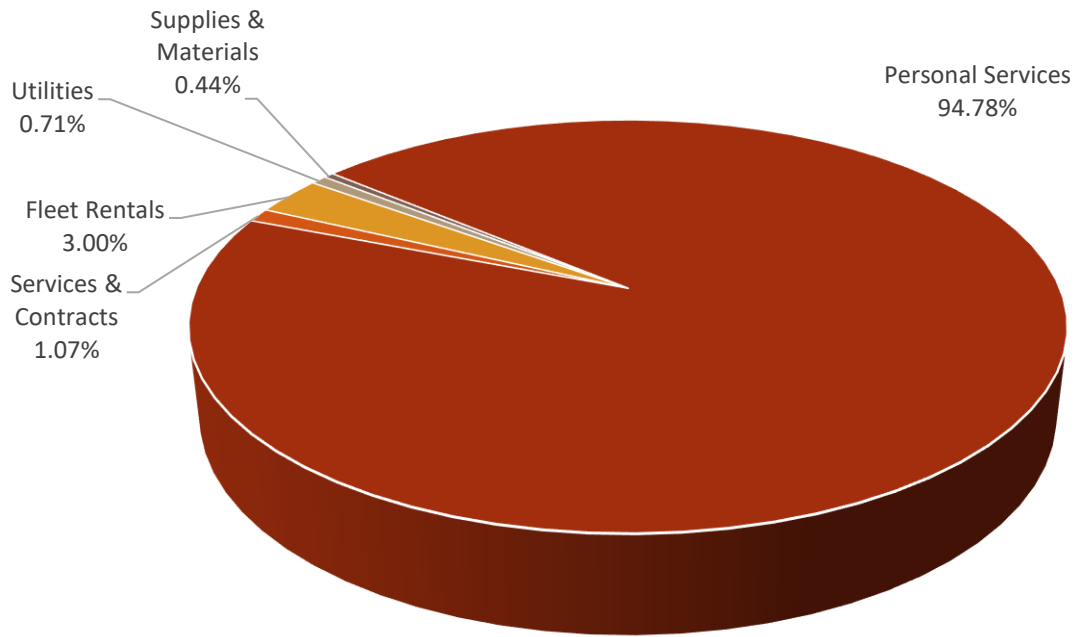


FIGURE 58 – ENGINEERING SERVICES – EXPENDITURES BY TYPE

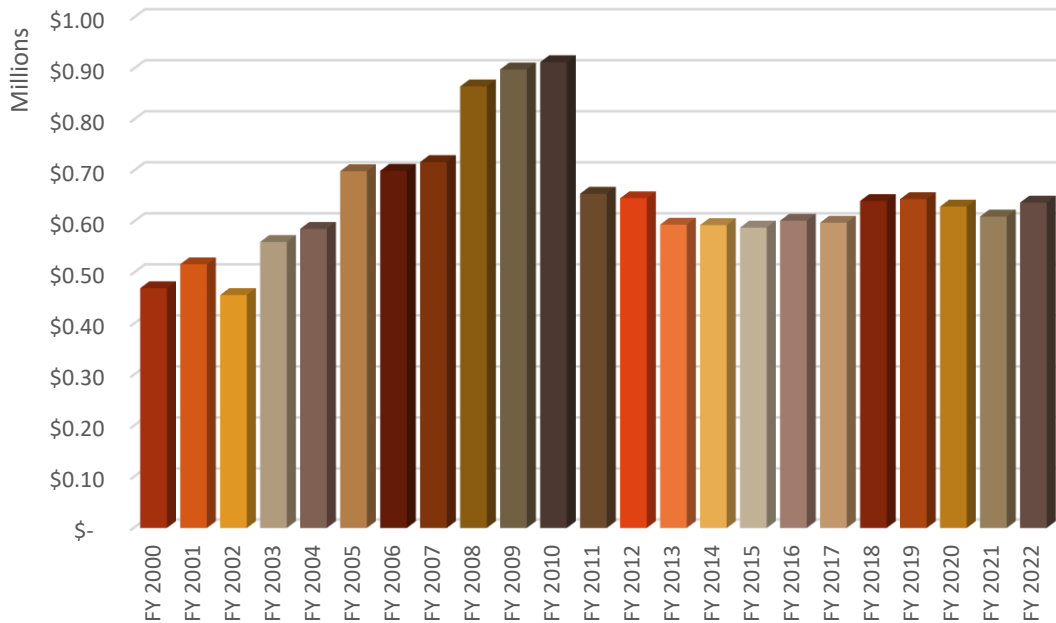


FIGURE 59 – ENGINEERING SERVICES - EXPENDITURE HISTORY

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Superior Court

The Superior Court of Lowndes County is part of the overall judicial branch of the State of Georgia. Lowndes County Superior Court is part of the Southern Judicial Circuit which includes Brooks, Colquitt, Echols and Thomas counties. The Superior Court hears both criminal and civil felony cases.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	345,360	336,344	362,103	386,858	389,368	2,510	0.65%
Services & Contracts	69,451	79,396	94,061	107,337	103,856	(3,481)	(3.24)%
Fleet Rentals	10,443	3,710	14,763	18,445	14,763	(3,682)	(19.96)%
Utilities	4,607	4,827	3,035	2,703	2,703	-	0.00%
Supplies & Materials	782	1,049	1,733	1,000	3,000	2,000	200.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	430,643	425,326	475,695	516,343	513,690	(2,653)	(0.51)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	14	14	14	14	14	14	14	14	-

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To use ADR to dispose of at least 90% of cases annually	90%	92%	90%	III – Financial IV – Service
Measure: % of cases settled through ADR				

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Superior Court

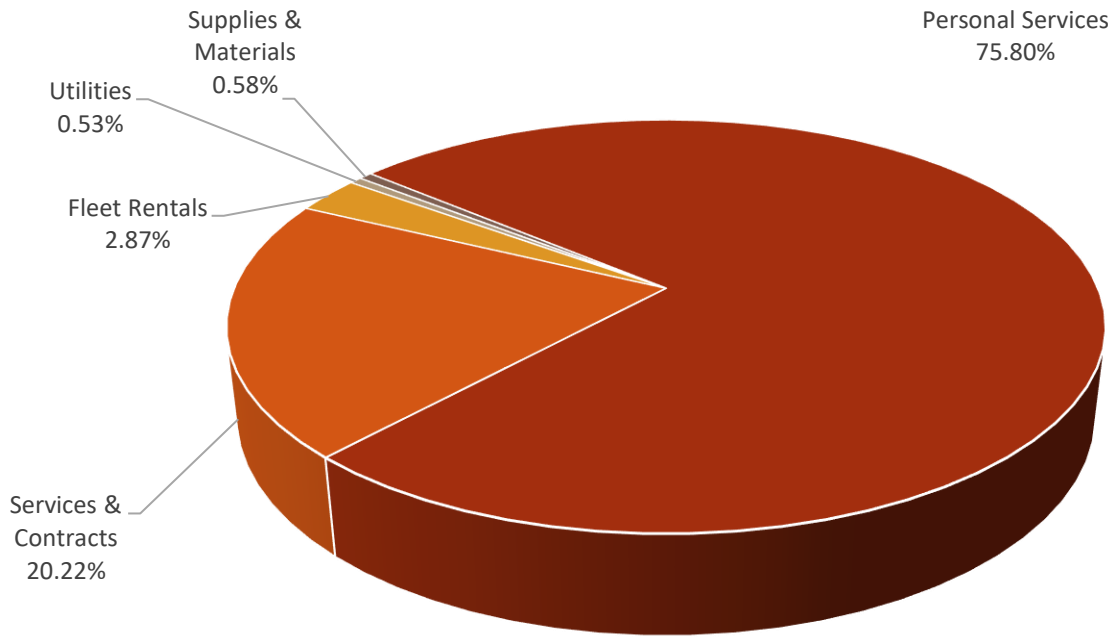


FIGURE 60 – SUPERIOR COURT – EXPENDITURES BY TYPE

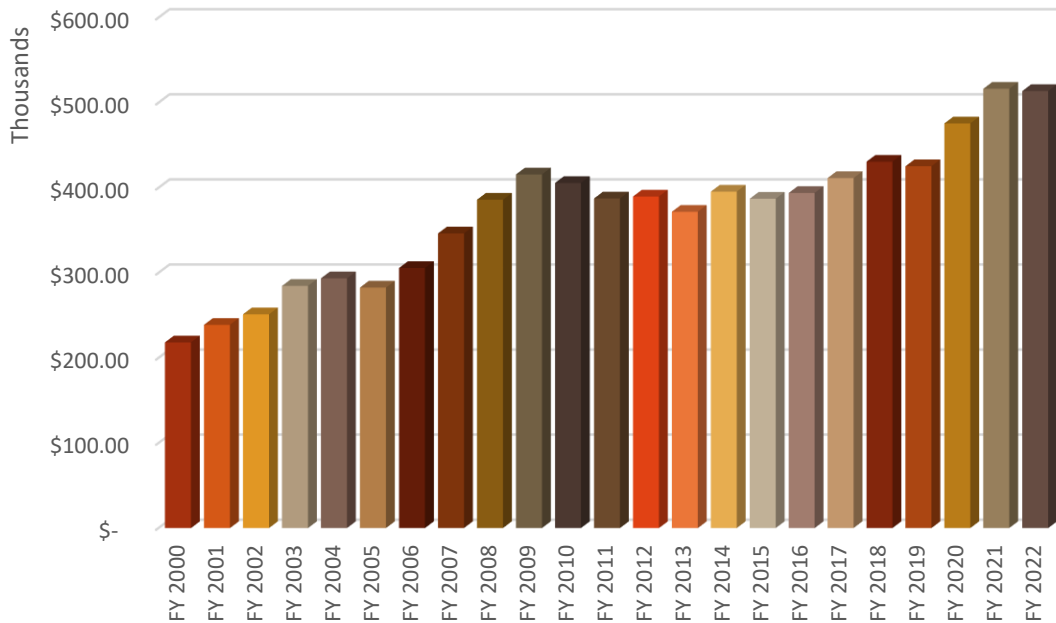


FIGURE 61 – SUPERIOR COURT - EXPENDITURE HISTORY

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Community Corrections

The Community Corrections department handles the pre-trial release program for the Southern Judicial Circuit, identifying defendants to release while maintaining the integrity of the judicial process and protecting victims, witnesses and the community.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	61,083	64,773	67,491	66,660	66,975	315	0.47%
Services & Contracts	53,893	41,085	46,754	40,450	40,441	(9)	(0.02)%
Fleet Rentals	4,038	2,889	6,079	1,927	2,867	940	48.78%
Utilities	755	498	501	500	500	-	0.00%
Supplies & Materials	350	146	352	170	170	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	120,120	109,391	121,178	109,707	110,953	1,246	1.14%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2	1	1	1	1	1	1	1	-

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Community Corrections

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To increase the number of releases by 3% annually</p> <p>Measure: % increase in pre-trial releases</p>	1%	-	3%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To increase the number of participants who are employed by 3% annually</p> <p>Measure: % increase in participants who are employed</p>	2%	1%	3%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To increase the number of participants who are in treatment programs by 10% annually</p> <p>Measure: % of participants who are enrolled in alcohol, drug and/or psychological treatment programs</p>	16%	18%	19%	I – Safety and Quality of Life III – Financial IV – Service

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Community Corrections

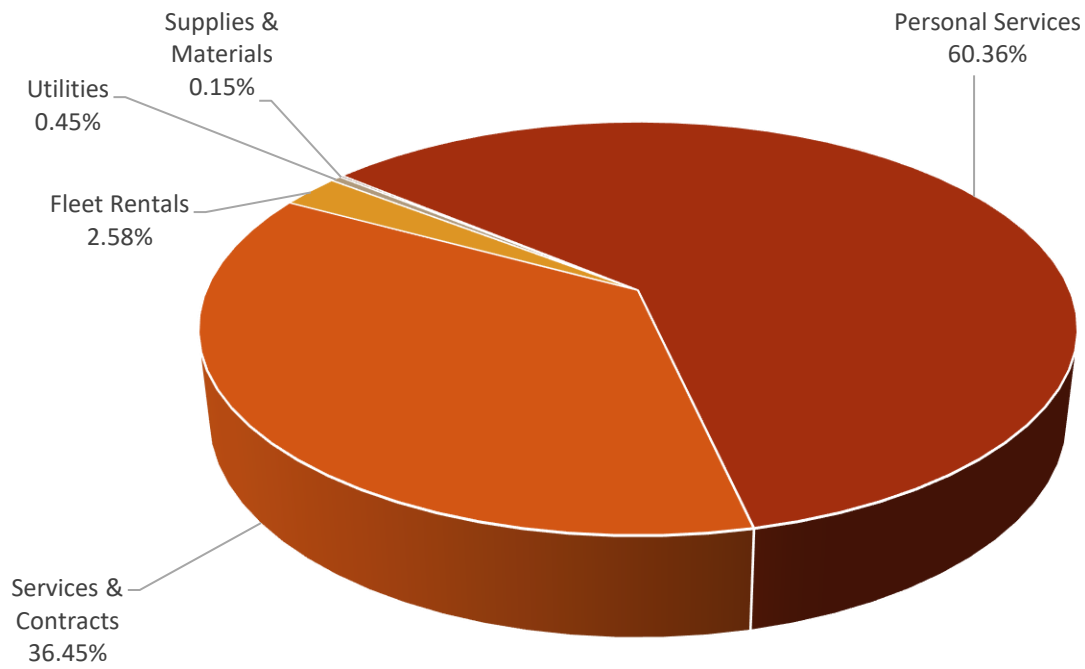


FIGURE 62 – COMMUNITY CORRECTIONS – EXPENDITURES BY TYPE

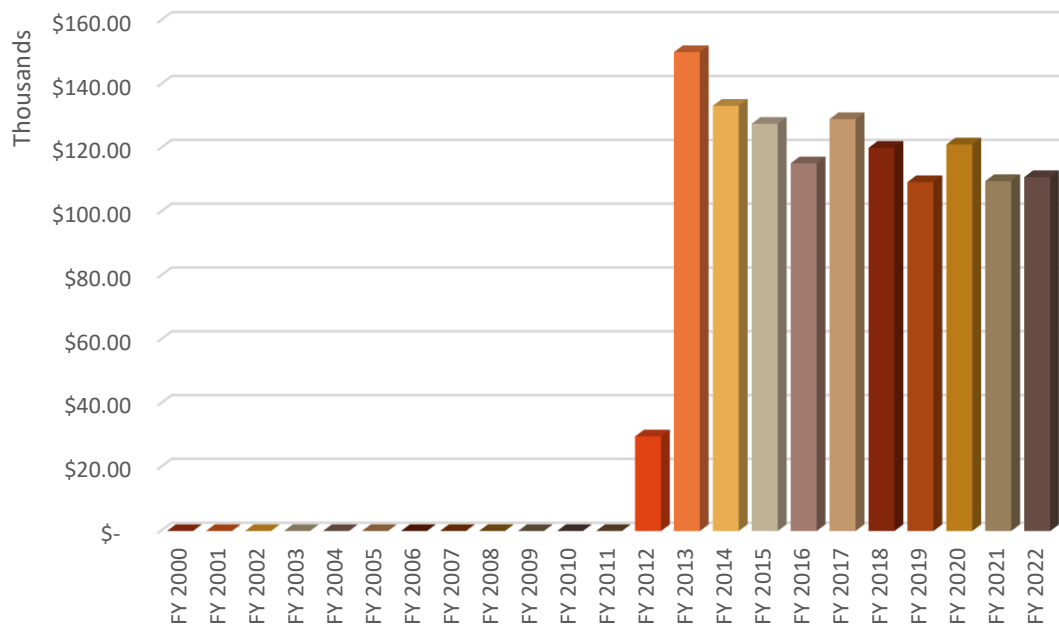


FIGURE 63 – COMMUNITY CORRECTIONS - EXPENDITURE HISTORY

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Clerk of Court

The office of the Clerk of Court is responsible for the preparation, issuance and filing of most court documents, recording of real estate transactions, processing of child support payments and other duties as assigned by law.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,224,952	1,255,837	1,301,979	1,289,258	1,377,102	87,844	6.81%
Services & Contracts	248,888	219,642	179,133	226,875	227,230	355	0.16%
Fleet Rentals	94,783	78,705	87,826	120,516	91,452	(29,064)	(24.12)%
Utilities	1,363	1,291	857	816	816	-	0.00%
Supplies & Materials	17,573	23,147	14,977	20,000	15,000	(5,000)	(25.00)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,587,558	1,578,621	1,584,772	1,657,465	1,711,600	54,135	3.27%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	23	23	23	23	23	23	23	23	-

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To reduce wait time for citations to less than 10 minutes Measure: % of customers waiting more than 10 minutes	10%	5%	5%	III – Financial IV – Service
Goal: To reduce the wait time for real estate customers to less than 20 minutes Measure: % of customers waiting more than 20 minutes	<1%	<1%	<1%	I – Safety and Quality of Life III – Financial IV – Service

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Clerk of Court

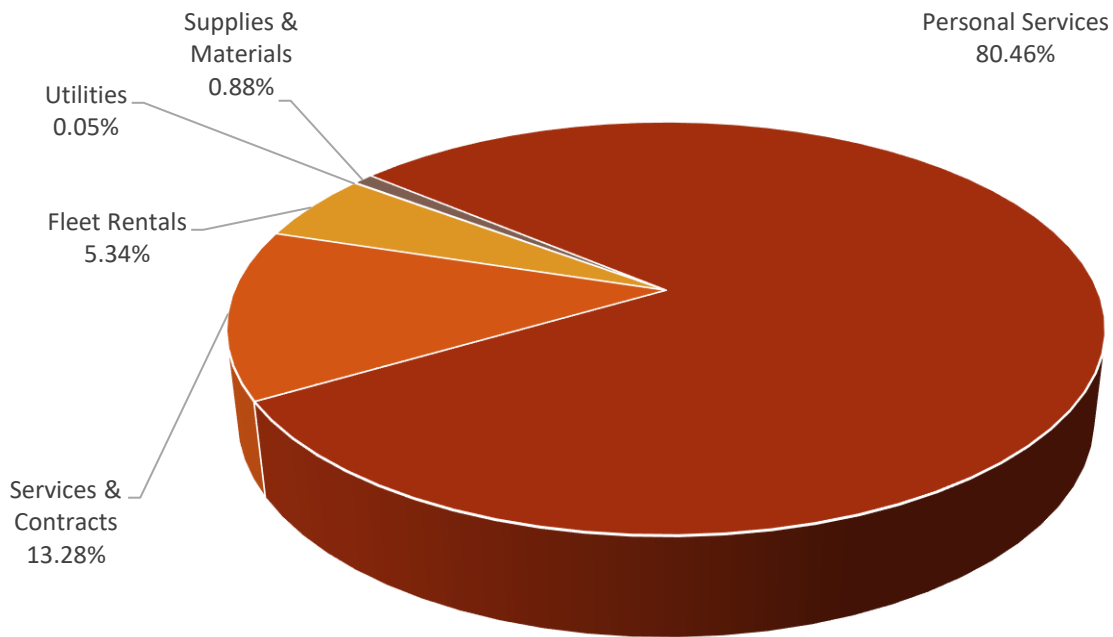


FIGURE 64 – CLERK OF COURT – EXPENDITURES BY TYPE

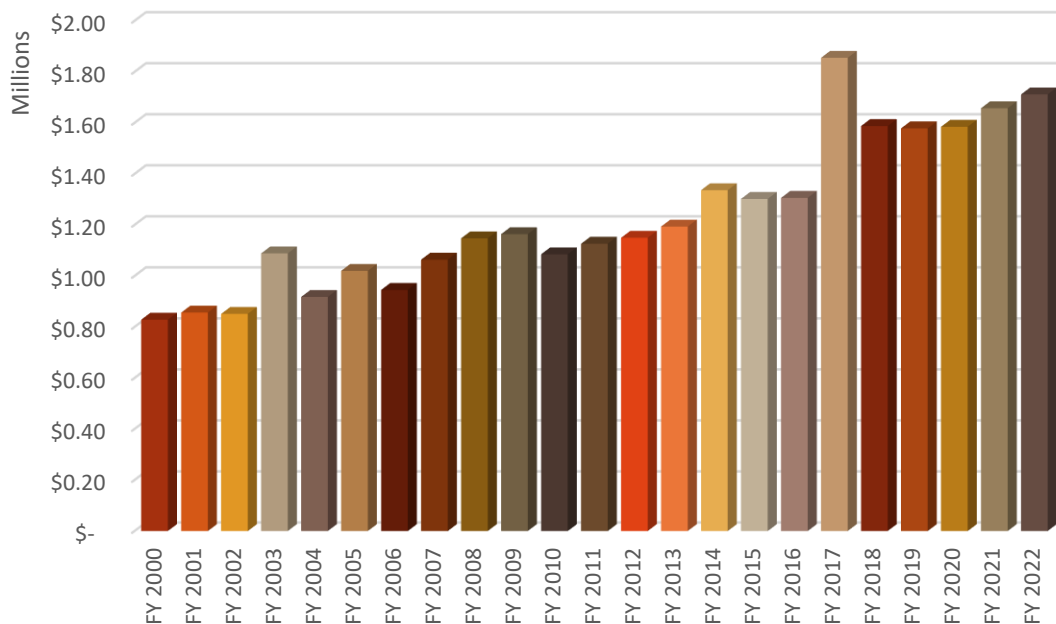


FIGURE 65 – CLERK OF COURT - EXPENDITURE HISTORY

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State Court

State Court is part of the judicial branch of the county government. The court hears both civil and criminal cases in Lowndes County.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	570,966	567,438	624,522	634,177	653,198	19,021	3.00%
Services & Contracts	100,493	139,861	132,007	141,995	195,926	53,931	37.98%
Fleet Rentals	29,589	25,400	31,763	40,547	28,072	(12,475)	(30.77)%
Utilities	1,133	1,140	1,534	1,545	1,540	(5)	(0.32)%
Supplies & Materials	6,704	6,431	10,649	6,500	6,000	(500)	(7.69)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	708,886	740,270	800,476	824,764	884,736	59,972	7.27%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	7	6	6	7	7	7	7	7	-

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To foster relationships through community outreach Measure: # of programs	15	15	15	I – Safety and Quality of Life II – Education
Goal: To increase graduates of DUI program Measure: # of participants graduating	50	50	50	I – Safety and Quality of Life III – Financial IV – Service
Goal: To divert cases from probation through a traffic violations bureau Measure: # of cases diverted through a traffic violations bureau	10,000	10,000	10,000	I – Safety and Quality of Life III – Financial IV – Service

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State Court

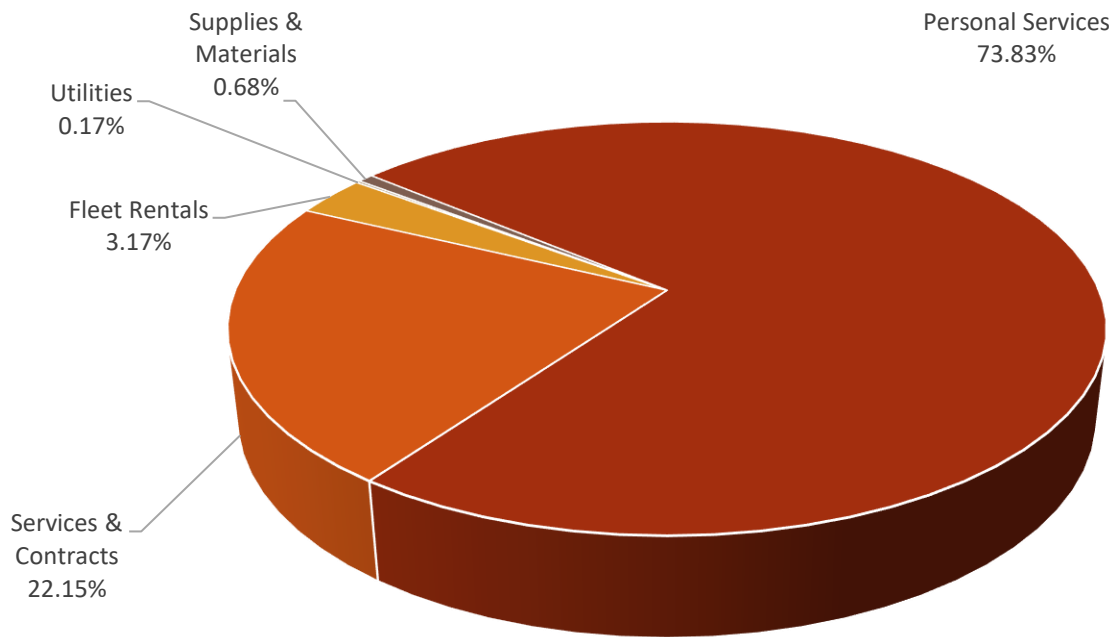


FIGURE 66 – STATE COURT – EXPENDITURES BY TYPE

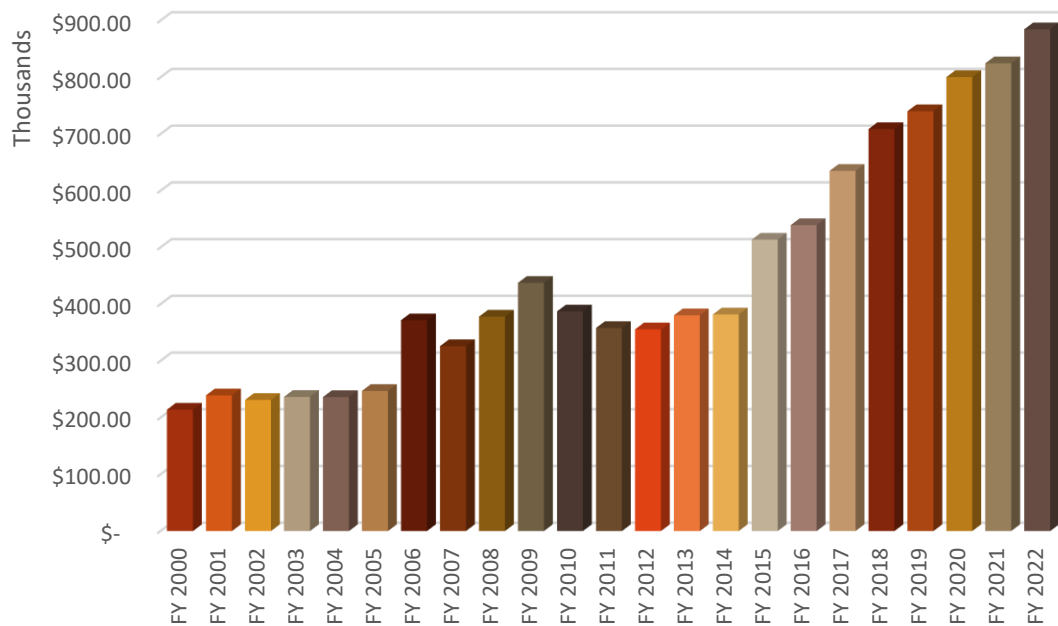


FIGURE 67 – STATE COURT - EXPENDITURE HISTORY

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Solicitor General

The office of the Solicitor General is responsible for prosecution of criminal cases in Lowndes County State Court.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	468,788	480,187	493,665	491,055	518,639	27,584	5.62%
Services & Contracts	8,623	53,350	1,720	35,589	35,577	(12)	(0.03)%
Fleet Rentals	6,144	18,939	17,447	29,156	23,422	(5,734)	(19.67)%
Utilities	122	123	116	127	127	-	0.00%
Supplies & Materials	6,770	8,803	6,912	5,000	5,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	490,448	561,403	519,859	560,927	582,765	21,838	3.89%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	6	6	6	6	6	6	7	7	1

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Solicitor General

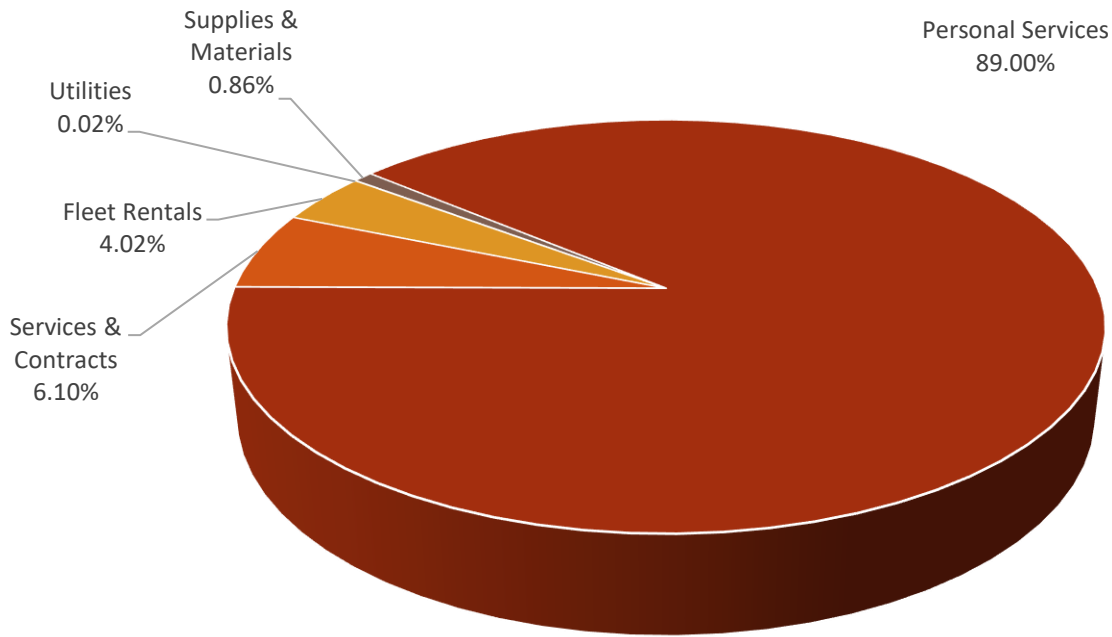


FIGURE 68 – SOLICITOR GENERAL – EXPENDITURES BY TYPE

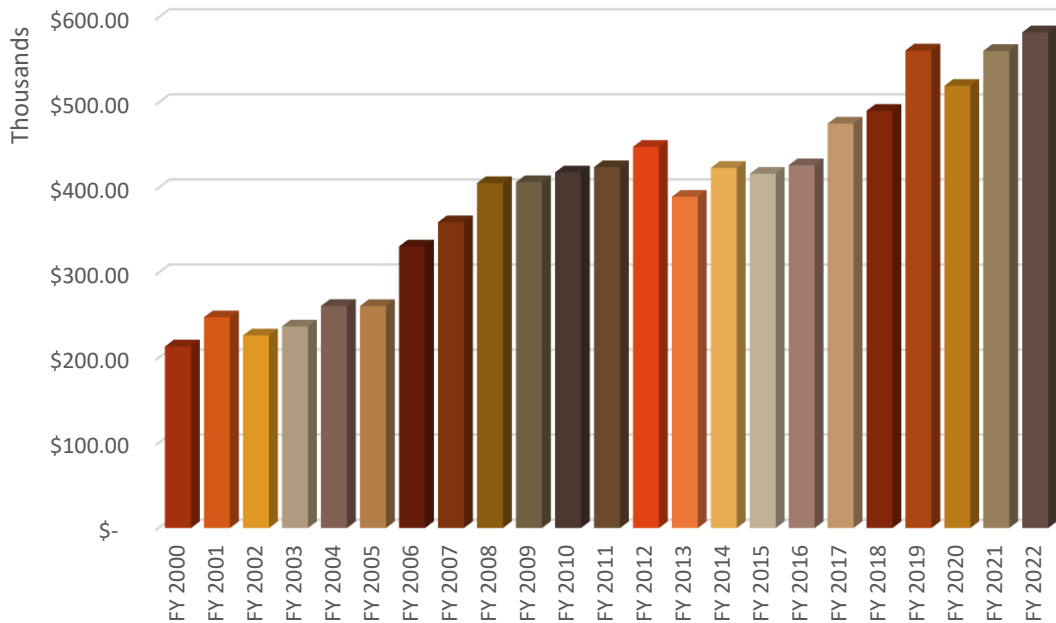


FIGURE 69 – SOLICITOR GENERAL - EXPENDITURE HISTORY

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Magistrate Court

The Magistrate Court meets all of the federal and state requirements for issuing arrest and search warrants. The court is required to hold timely first appearance hearings and bond hearings for all persons incarcerated in the Lowndes County jail. The court also provides the most efficient means for all citizens in Lowndes County to bring their disputes to a legal resolution.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	741,755	771,337	839,954	838,139	914,064	75,925	9.06%
Services & Contracts	44,542	49,305	45,455	50,535	51,067	532	1.05%
Fleet Rentals	68,184	72,927	74,402	97,632	86,557	(11,075)	(11.34%)
Utilities	4,127	4,007	4,812	4,997	4,954	(43)	(0.86)%
Supplies & Materials	8,818	7,521	7,387	8,000	8,450	450	5.63%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	867,426	905,097	972,010	999,303	1,065,092	65,789	6.58%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	11	11	11	12	12	12	12	12	-

Highlights:

- Collaborated with victim advocates from the District Attorney's and Solicitor's offices to provide timely information to determine conditions and bond amounts and with the DUI programs to identify qualified participants
- Created a portal to provide information to citizens regarding cases filed in Magistrate Court
- Made court calendars available to the public through the website
- Adopted new COVID related guidelines for court including making available video options for citizens to conduct hearings remotely
- Currently working to implement a solution that would allow parties to settle out of court electronically
- Currently working to implement a new software that will allow electronic service of civil papers
- Working through new guidelines regarding evictions, further strained by the pandemic

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Magistrate Court

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To hold first appearance hearings for all defendants within 24 hours of arrest</p> <p>Measure: % of defendants having first appearance hearings with 24 hours of arrest</p>	95%	98%	100%	I – Safety and Quality of Life IV – Service
<p>Goal: To schedule and hold preliminary hearings within 10 days of request</p> <p>Measure: % of preliminary hearings held within 10 days of request</p>	90%	100%	100%	I – Safety and Quality of Life IV – Service
<p>Goal: To be presented with probable cause within 24 hours on warrantless arrests</p> <p>Measure: % of probable cause presented within 24 hours on warrantless arrests</p>	98%	100%	100%	I – Safety and Quality of Life IV – Service

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Magistrate Court

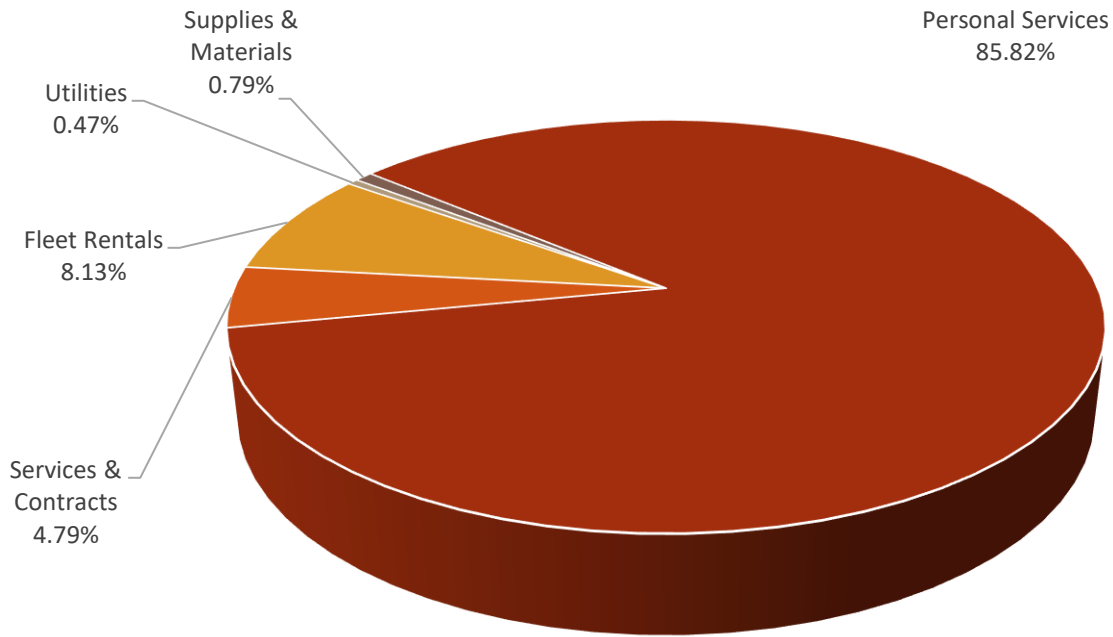


FIGURE 70 – MAGISTRATE COURT – EXPENDITURES BY TYPE

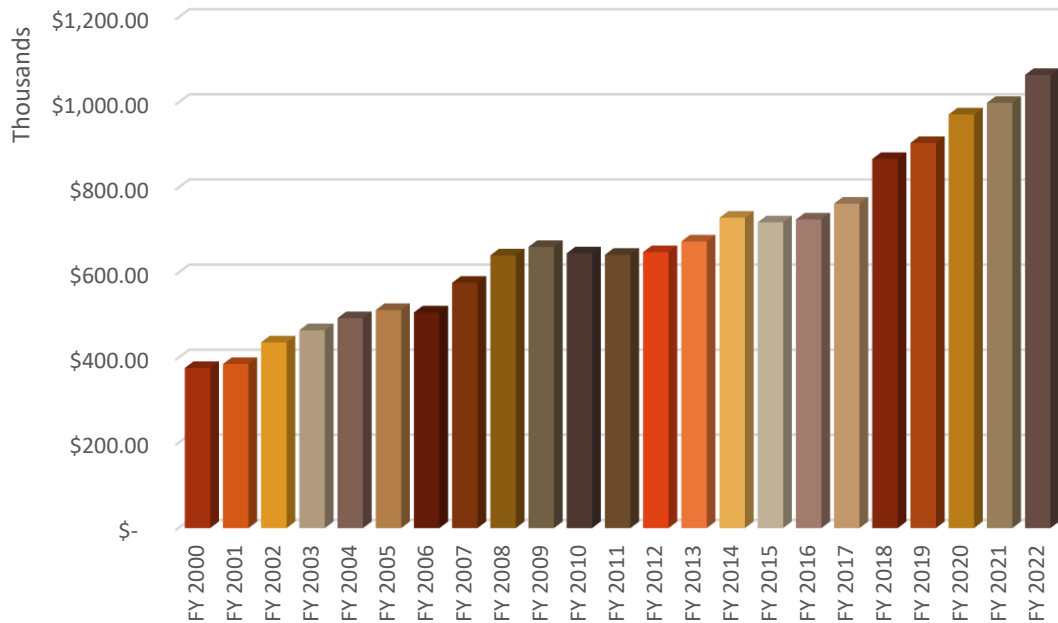


FIGURE 71 – MAGISTRATE COURT - EXPENDITURE HISTORY

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Probate Court

The Probate Court is the court of record with exclusive jurisdiction over the probate of wills, the administration of estates, the appointment of guardians and conservators for incapacitated adults and minor children and commitments to involuntary evaluation and treatment for mental health and substance abuse. The Probate Court issues both marriage licenses and weapons carry permits and performs various other services.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	407,232	430,379	432,576	451,490	476,460	24,970	5.53%
Services & Contracts	14,442	15,554	13,607	17,957	17,830	(127)	(0.71)%
Fleet Rentals	38,164	31,561	30,489	42,005	45,047	3,042	7.24%
Utilities	1,328	1,131	1,148	1,138	1,139	1	0.09%
Supplies & Materials	3,728	5,012	4,615	4,400	4,000	(400)	(9.09)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	464,894	483,636	482,436	516,990	544,476	27,486	5.32%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	6	6	7	7	7	7	7	7	-

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To develop quarterly lunch and learn programs for conservators to teach them how to plan, manage and submit reports Measure: % of quarterly lunch and learn program implemented	0%	0%	10%	I – Safety and Quality of Life II – Education IV – Service
Goal: To continue to make improvements to the website to allow citizens to conduct more services remotely Measure: % of website improvements implemented	10%	50%	75%	I – Safety and Quality of Life IV – Service

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Probate Court

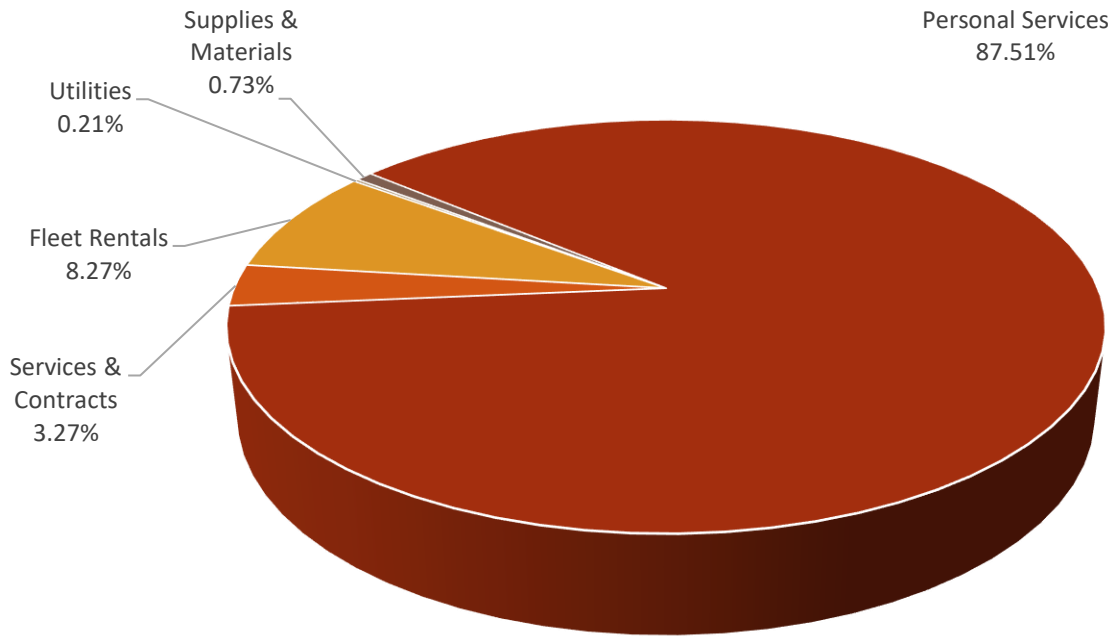


FIGURE 72 – PROBATE COURT – EXPENDITURES BY TYPE

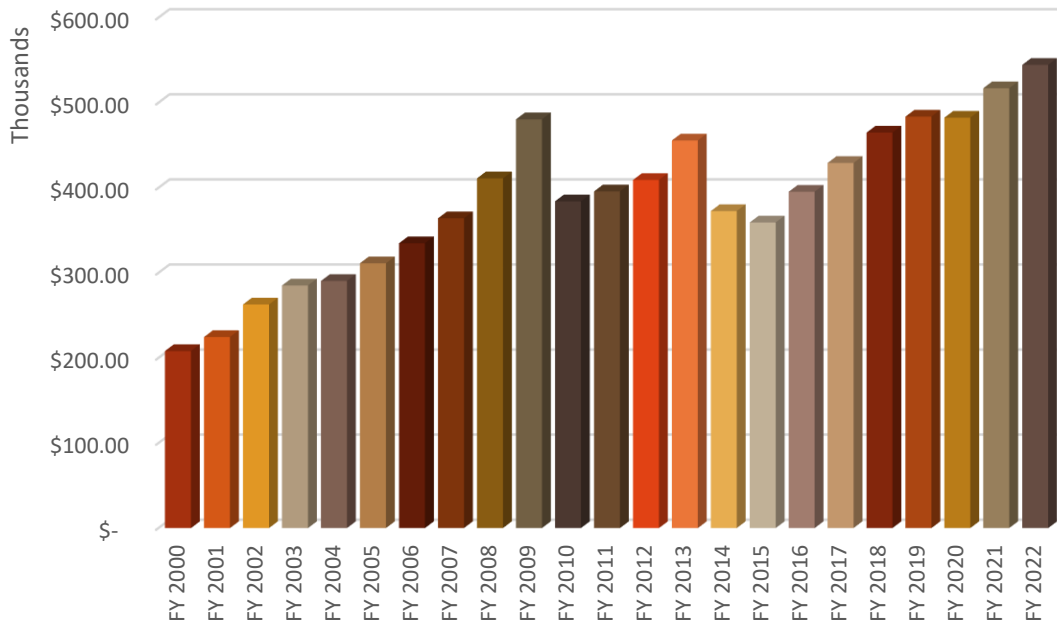


FIGURE 73 – PROBATE COURT - EXPENDITURE HISTORY

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Juvenile Court

The Juvenile Court hears cases involving juveniles including criminal, custody, termination and appointment of guardianships as well as truancy.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	102,541	98,047	105,976	158,553	159,326	773	0.49%
Services & Contracts	71,255	52,664	73,219	98,468	88,707	(9,761)	(9.91)%
Fleet Rentals	-	-	-	-	30	30	100.00%
Utilities	-	-	-	-	500	500	100.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	173,795	150,711	179,195	257,021	248,563	(8,458)	(3.29)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2	2	2	2	3	3	3	3	-

Highlights:

- During FY 2021, a part-time Judge was added to help with caseloads and oversee an accountability court program. After approval of the budget, a grant was approved to cover the program.

Juvenile Court

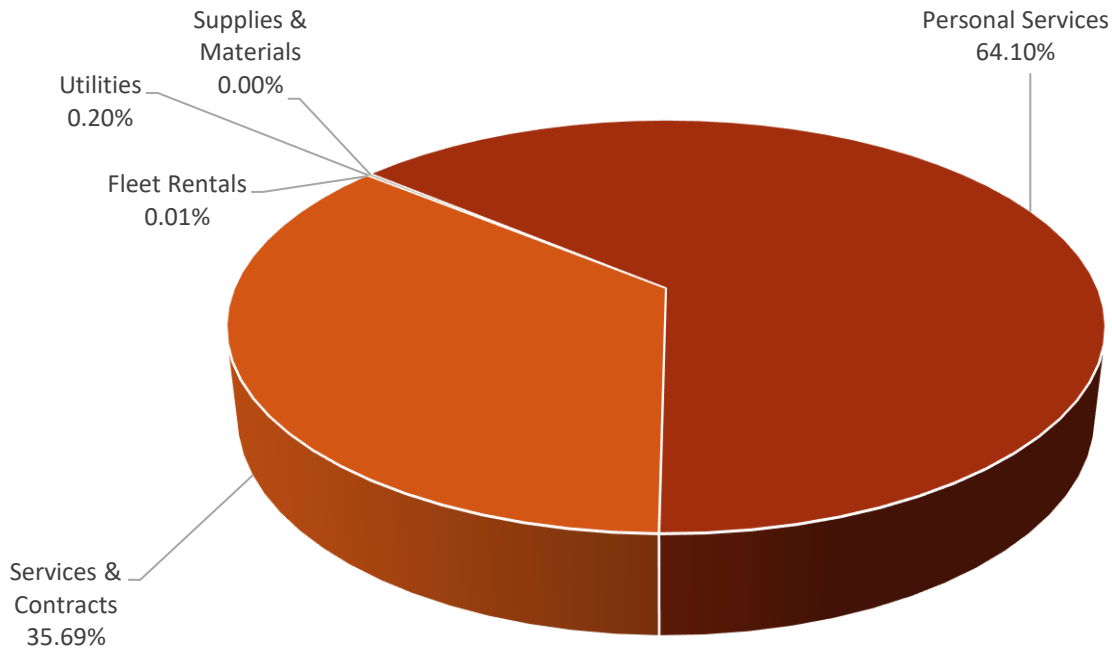


FIGURE 74 – JUVENILE COURT – EXPENDITURES BY TYPE

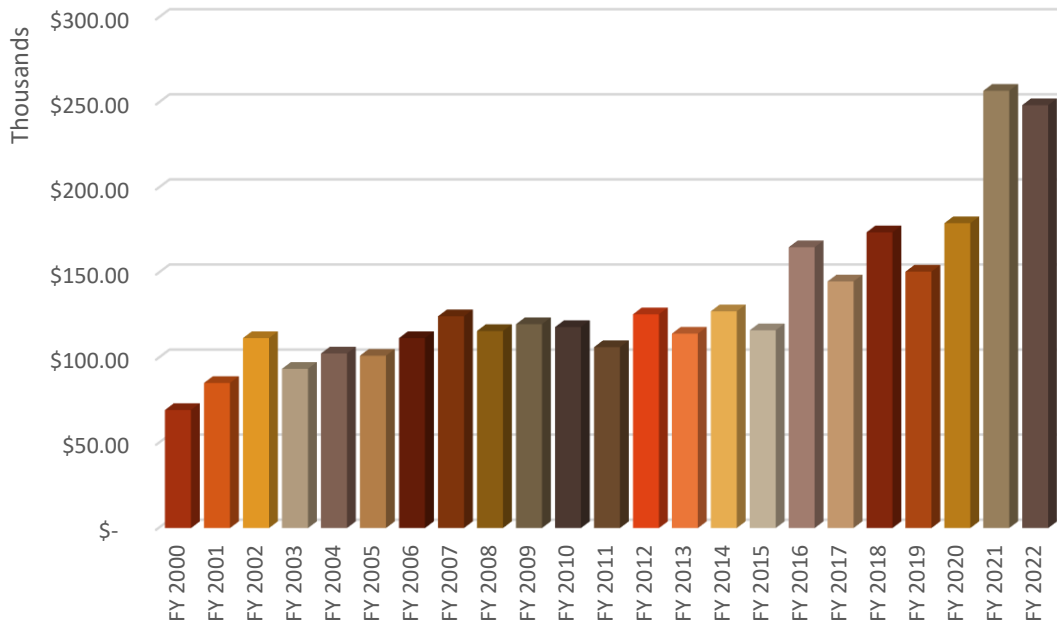


FIGURE 75 – JUVENILE COURT - EXPENDITURE HISTORY

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Probation

For many years, this division consisted of payments by Lowndes County for a portion of the operations of the state probation program. Once the County stopped paying for that program, the only expenditures were for the public safety radio system recurring costs for radios used by the probation program. In early 2018, an in-house probation program started and officially kicked off in July of 2018.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	49,730	504,218	548,433	724,039	827,949	103,910	14.35%
Services & Contracts	10,348	36,529	32,597	31,925	23,498	(8,427)	(26.40)%
Fleet Rentals	-	9,238	4,522	5,783	7,835	2,052	35.48%
Utilities	534	3,164	2,859	3,497	3,425	(72)	(2.06)%
Supplies & Materials	2,022	9,167	18,838	11,980	13,328	1,348	11.25%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	62,634	562,316	607,249	777,224	876,035	98,811	12.71%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	1	8	9	12	12	13	13	1

Annual Department Goals:

- To improve on internal quality assurance and ways to improve the deficient areas
- Improve the office case management skills to include the appropriate level of documentation in all of our cases
- Establish clear rules and common goals within the office
- Work on accountability
- Maintain a clear and concise line of communication with other departments in Lowndes County

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To reduce probation violations for nonpayment by 5% annually	5%	5%	5%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % reduction in nonpayment violations				

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Probation

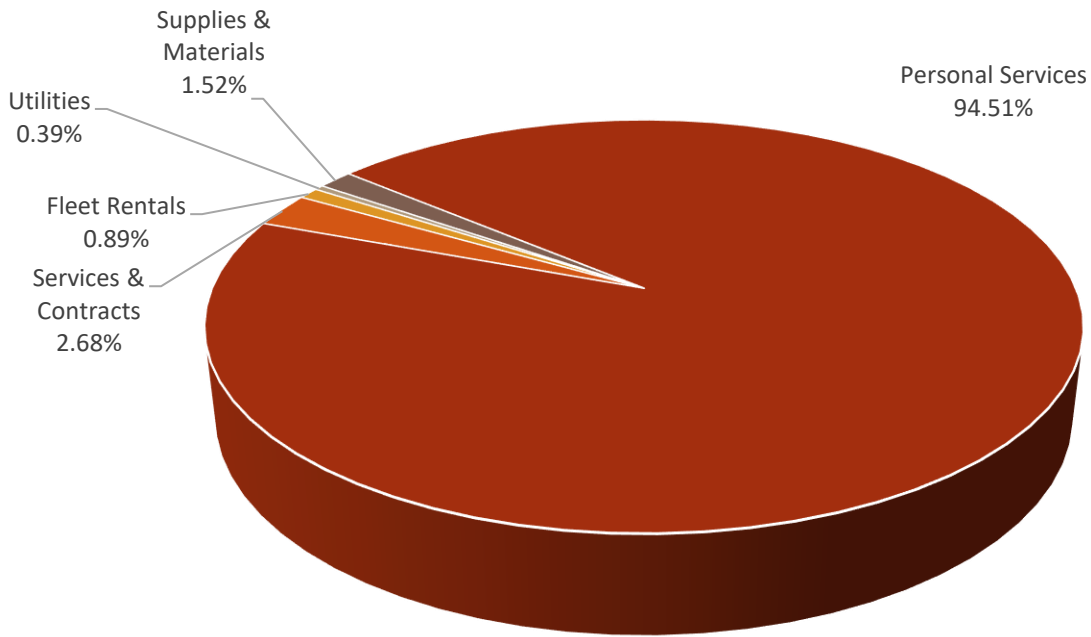


FIGURE 76 – PROBATION – EXPENDITURES BY TYPE

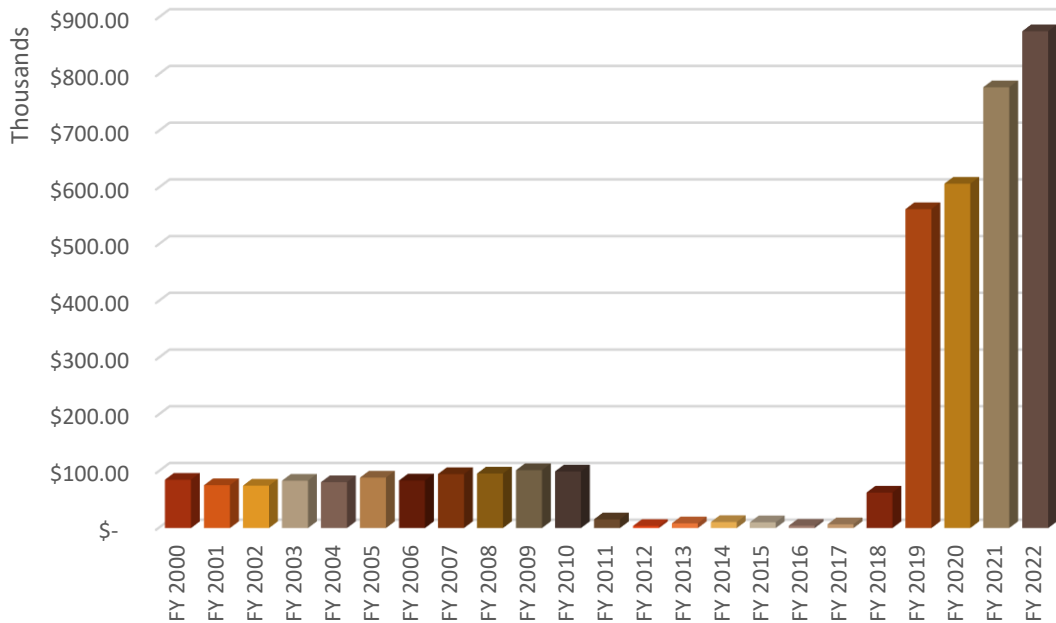


FIGURE 77 – PROBATION - EXPENDITURE HISTORY

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Sheriff

The Sheriff's Office provides law enforcement and court services for Lowndes County. There are three main divisions including administration, enforcement and the jail.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	14,592,877	15,375,231	15,561,687	15,171,369	15,920,022	748,653	4.93%
Services & Contracts	2,507,711	2,413,296	2,915,686	2,630,480	2,736,323	105,843	4.02%
Fleet Rentals	1,057,742	1,220,496	1,280,456	1,238,351	1,344,778	106,427	8.59%
Utilities	258,498	213,979	294,259	75,795	74,000	(1,795)	(2.37)%
Supplies & Materials	95,041	90,123	86,091	80,077	86,350	6,273	7.83%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	18,511,870	19,313,126	20,138,179	19,196,072	20,161,473	965,401	5.03%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	238	237	238	238	238	238	238	238	-

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Sheriff

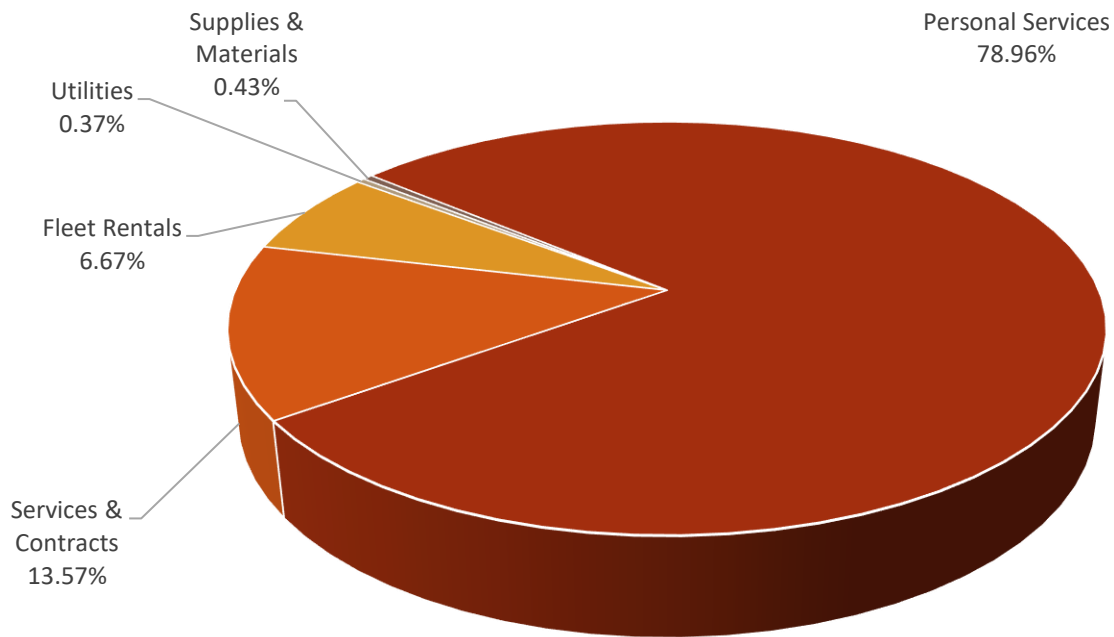


FIGURE 78 – SHERIFF – EXPENDITURES BY TYPE

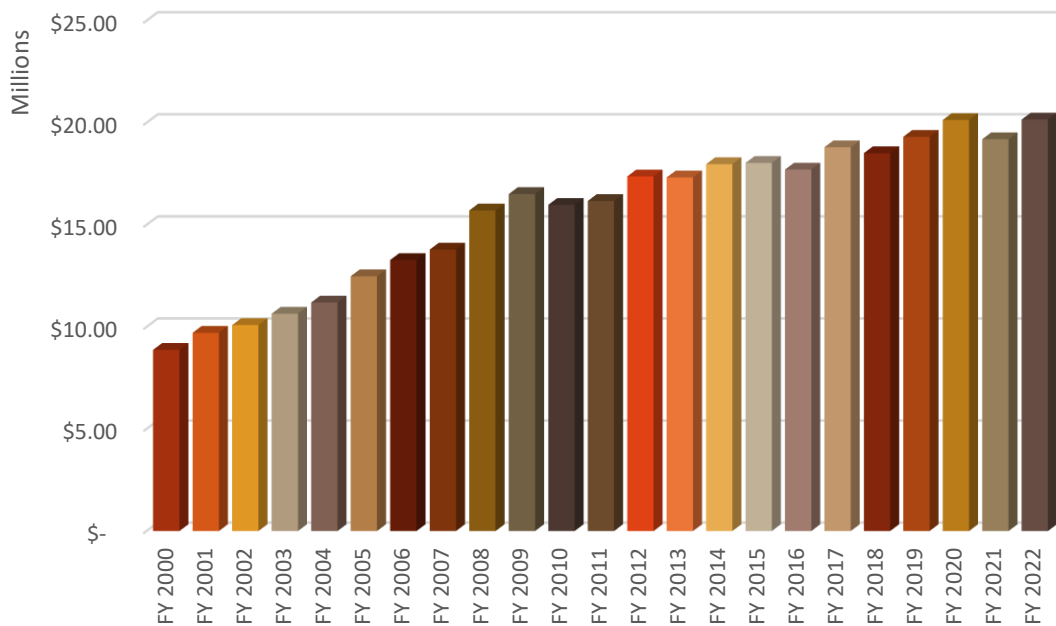


FIGURE 79 – SHERIFF - EXPENDITURE HISTORY

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Animal Services

The division of Animal Services operates a shelter for stray, abandoned and unwanted animals, investigates cruelty, abuse and dangerous animal cases and educates the public on animal ownership. This division operates an adoption and rescue center, finding new homes for animals in the shelter.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	632,015	685,908	712,658	658,564	714,575	56,011	8.51%
Services & Contracts	112,434	116,329	109,754	113,722	116,303	2,581	2.27%
Fleet Rentals	35,438	9,987	10,111	24,592	24,307	(285)	(1.16)%
Utilities	3,584	2,989	4,441	5,278	5,225	(53)	(1.00)%
Supplies & Materials	23,149	34,723	31,762	32,650	37,750	5,100	15.62%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	806,619	879,654	885,799	849,246	912,659	63,413	7.47%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	14	14	14	14	14	14	14	14	-

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Animal Services

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To increase the percentage of stray animals reclaimed and TNR'd (Trap-Neuter-Release)</p> <p>Measure: % of strays reclaimed or TNR'd</p>	13%	15%	18%	I – Safety and Quality of Life II – Education III – Financial IV – Service
<p>Goal: To increase the ratio of live animals out v. euthanized</p> <p>Measure: % of live animals out</p>	56.9%	60%	65%	I – Safety and Quality of Life II – Education III – Financial IV – Service
<p>Goal: To reduce the number of stray animal intakes through microchip reclaims</p> <p>Measure: % of intakes classified as strays</p>	54%	51.3%	50%	I – Safety and Quality of Life II – Education III – Financial IV – Service

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Animal Services

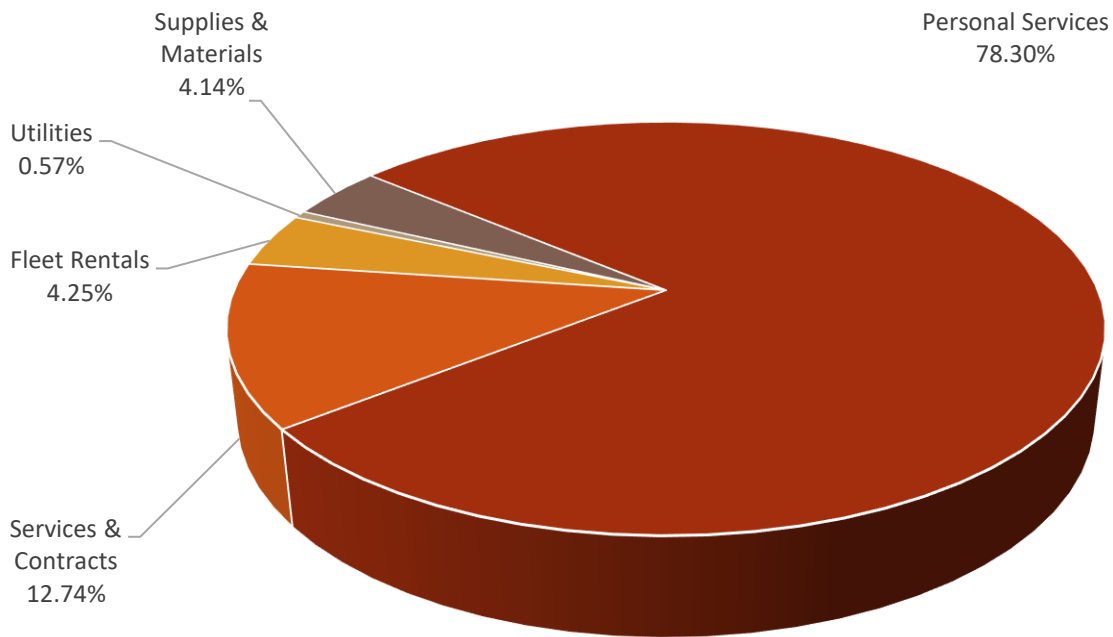


FIGURE 80 – ANIMAL SERVICES – EXPENDITURES BY TYPE

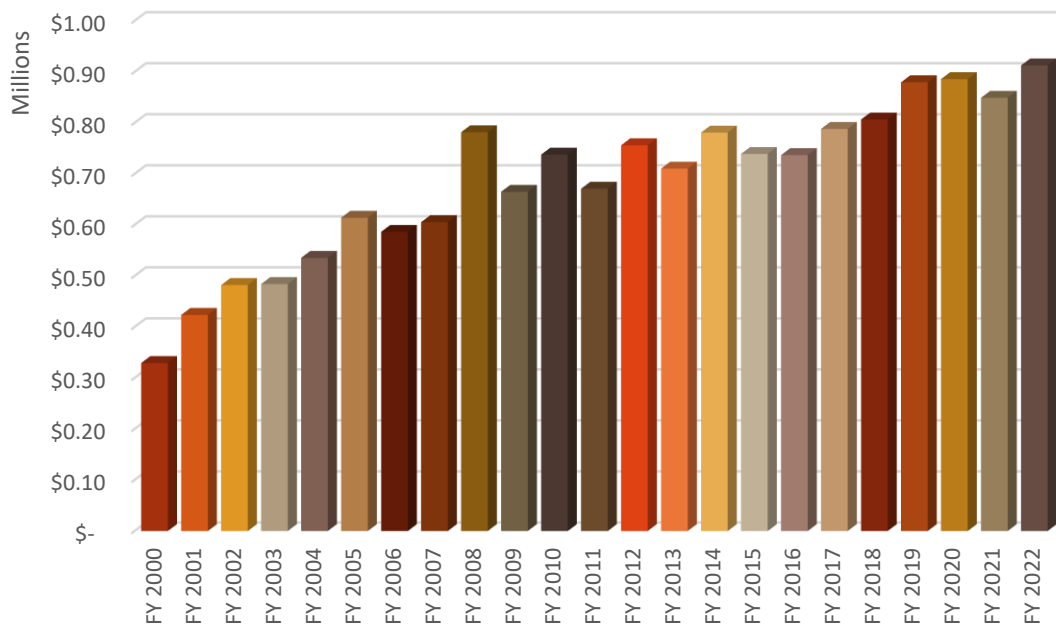


FIGURE 81 – ANIMAL SERVICES - EXPENDITURE HISTORY

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Emergency Management

The division of Emergency Management implements all hazards emergency planning and preparedness programs that ensure Lowndes County and its citizens are ready to respond and recover from disasters by coordinating efforts of local government officials, departments, volunteers and private sector partners.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	96,918	65,001	88,770	108,748	128,839	20,091	18.47%
Services & Contracts	79,381	52,213	67,390	72,437	74,904	2,467	3.41%
Fleet Rentals	20,145	9,987	10,111	24,592	24,307	(285)	(1.16)%
Utilities	1,756	1,703	1,895	1,825	2,310	485	26.58%
Supplies & Materials	10,679	29,381	8,890	3,310	13,730	10,420	314.80%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	208,880	158,286	177,056	210,912	244,090	33,178	15.73%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	1	1	.5	1	1	1	1	1	-

Annual Department Goals:

- Develop, review and update county-wide emergency preparedness plans using an integrated all hazards risk-based approach of prevention, mitigation, preparedness, response and recovery
 - Review and revise Lowndes County's Emergency Operations Plan
 - Maintain National Weather Service "Storm Ready" designation
 - Review all emergency preparedness brochures, pamphlets, handouts and websites to ensure they are correct and still effective
- Stay informed of federal, state and local regulations and changes that affect emergency preparedness planning
 - Complete at least 24 hours of annual training
 - Serve on local community, state and/or federal government committees to develop and improve our local emergency preparedness
 - Partner with FEMA, GEMA and other state and federal emergency management offices to share resources and information that promotes emergency preparedness

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Emergency Management

Annual Department Goals:

- Build and expand emergency preparedness relationships with City and County departments, volunteer groups, local businesses and industry in addition to partnerships with local, state and federal agencies
 - Partner and continue to develop points of contact within the local City and County departments, GEMA, NGOs and other state and federal partners that contribute to the mission of Lowndes EMA
 - Expand and develop relationships with response and preparedness partners
 - Develop channels of communication within the community to facilitate and understanding of emergency preparedness
 - Benchmark other community programs to improve Lowndes County's planning program
 - Enhance communication and coordination as requested during major events or incidents
- Enhance disaster preparedness and response capabilities through planning, training and exercise
 - Design and administer emergency preparedness awareness presentation across the community to inform people on emergency preparedness programs and how to effectively plan and prepare
 - Provide up to date emergency preparedness information to all stakeholders through use of social media and the website
 - Review, revise and/or develop emergency preparedness brochures, handouts and other informational products
 - Inspect primary and secondary "Emergency Operations Center" locations annually for operational and functional capabilities
 - Partner with local and state partners to conduct exercises on a variety of emergency response scenarios
 - Maintain and multi-year training and exercise plan
 - Conduct after action meetings (Hotwash) and produce After Action Reports following exercises and major emergencies

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Emergency Management

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To increase the number of exercises conducted to increase participation in the EOC</p> <p>Measure: # of exercises conducted</p>	12	8	12	I – Safety and Quality of Life II – Education IV – Service
<p>Goal: To increase local participation in weather safety exercises</p> <p>Measure: # of schools and businesses participating in state-wide tornado drills</p>	100	45	75	I – Safety and Quality of Life II – Education
<p>Goal: To increase local capabilities through additional training opportunities</p> <p>Measure: # of training classes offered locally</p>	16	11	15	I – Safety and Quality of Life II – Education IV – Service
<p>Goal: To increase public awareness during emergencies</p> <p>Measure: % of population reached during CodeRed notifications</p>	75%	76%	80%	I – Safety and Quality of Life IV - Service

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Emergency Management

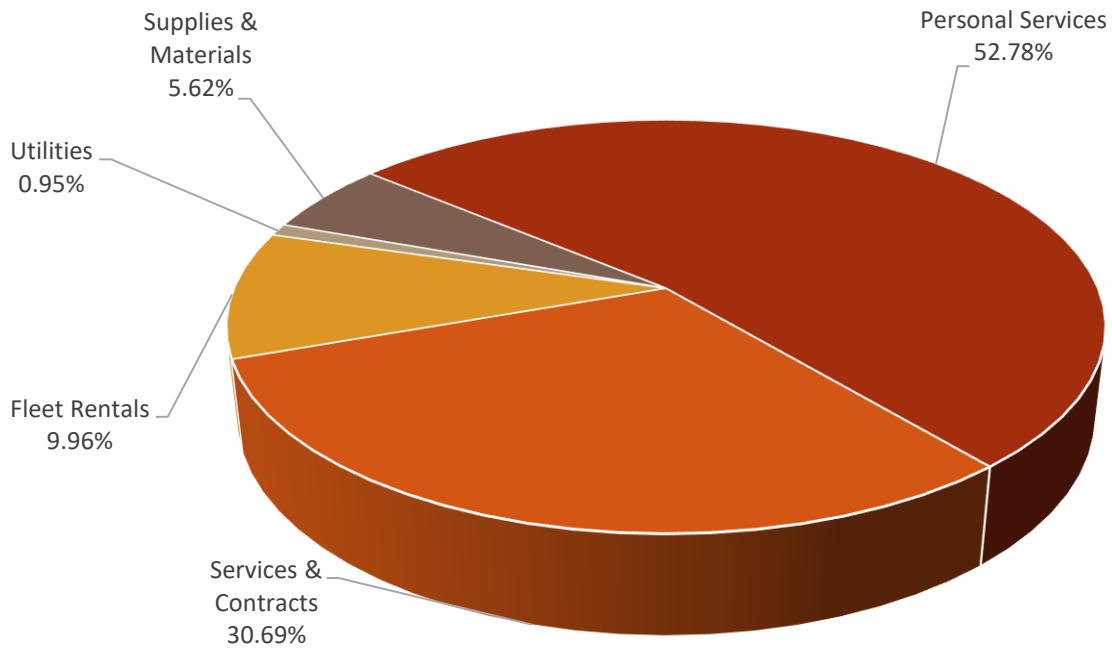


FIGURE 82 – EMERGENCY MANAGEMENT – EXPENDITURES BY TYPE

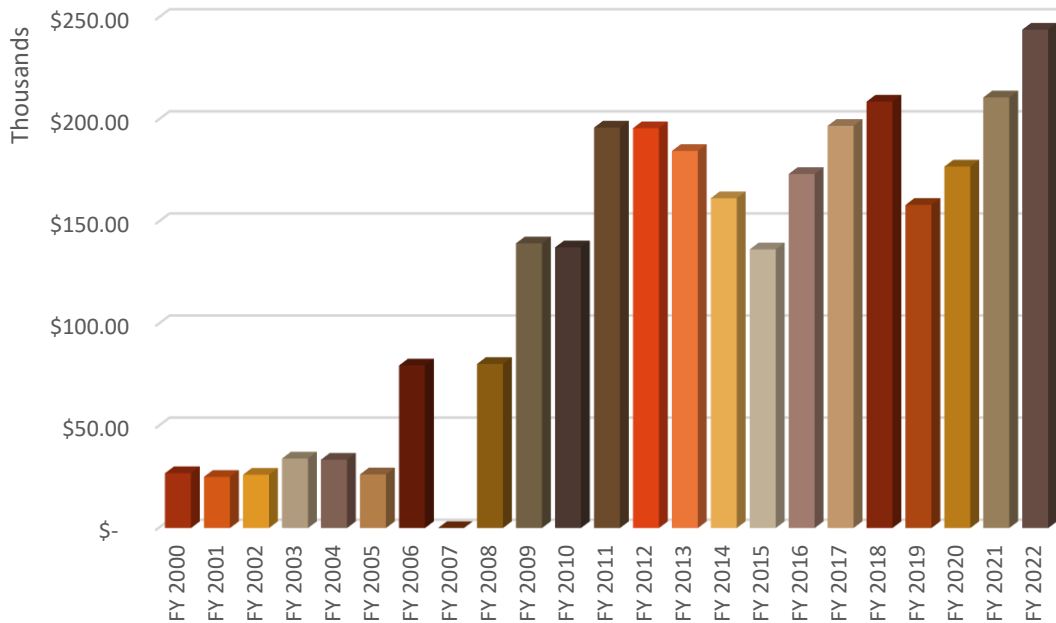


FIGURE 83 – EMERGENCY MANAGEMENT - EXPENDITURE HISTORY

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Coroner

The Coroner's office is responsible for certifying death certificates, maintaining records and arranging transports of remains for autopsy.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	122,845	102,070	109,563	114,798	138,728	23,930	20.85%
Services & Contracts	55,166	59,936	64,210	57,214	58,010	796	1.39%
Fleet Rentals	1,877	4,953	833	1,062	1,131	69	6.50%
Utilities	1,854	1,759	1,285	1,773	1,773	-	0.00%
Supplies & Materials	2,264	1,693	3,487	2,400	2,550	150	6.25%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	184,006	170,412	179,377	177,247	202,192	24,945	14.07%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2	2	3	3	3	3	4	4	1

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Coroner

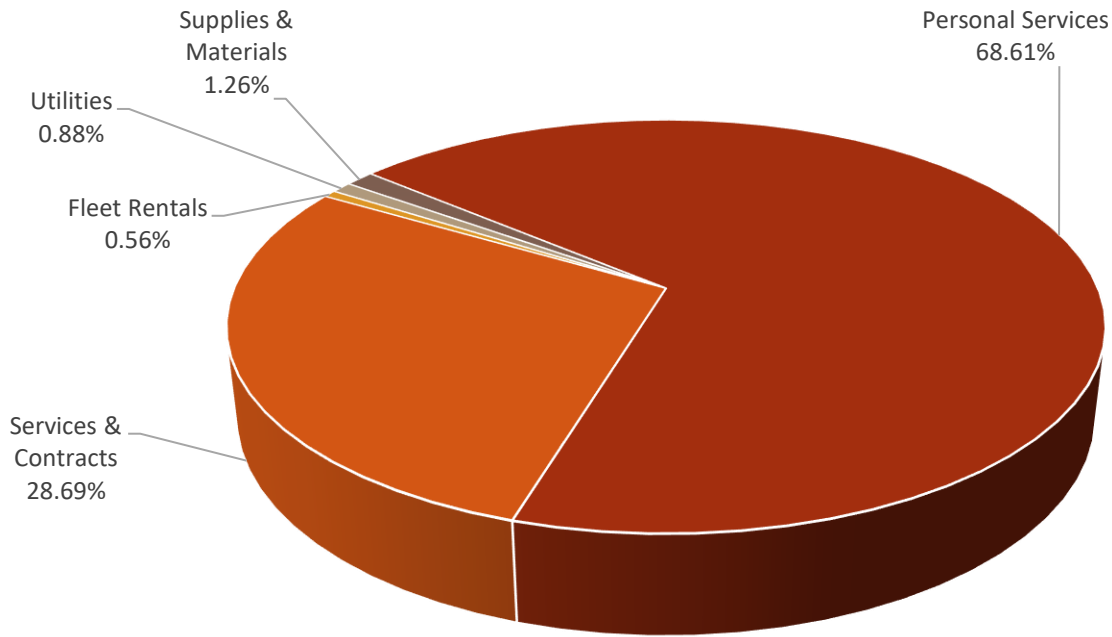


FIGURE 84 – CORONER – EXPENDITURES BY TYPE

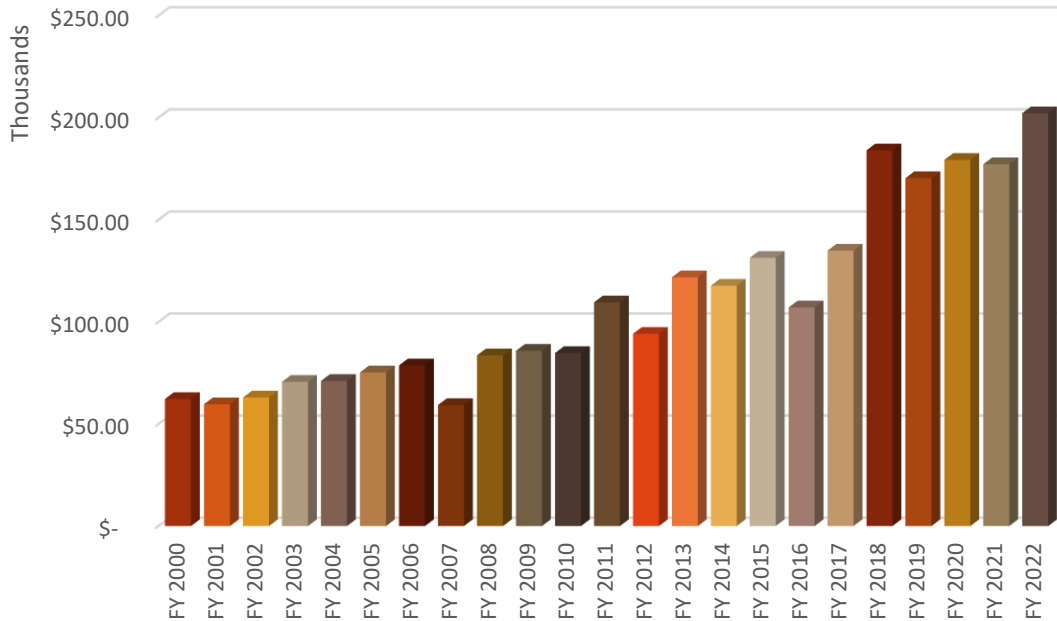


FIGURE 85 – CORONER - EXPENDITURE HISTORY

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Public Works - Administration

Public Works – Administration is responsible for providing administrative, clerical and management support for all divisions of Public Works. This division also records and maintains documentation for FEMA and GEMA reimbursements and manages the survey crew.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	401,805	414,585	455,978	445,486	463,338	17,852	4.01%
Services & Contracts	52,511	65,763	44,980	45,917	57,852	11,935	25.99%
Fleet Rentals	19,280	18,151	17,808	20,447	20,829	382	1.87%
Utilities	3,889	3,992	4,471	4,556	4,557	1	0.02%
Supplies & Materials	3,924	2,974	1,999	37,275	2,775	(34,500)	(92.56)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	481,408	505,466	525,236	553,681	549,351	(4,330)	(0.78)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	6	6	6	6	6	6	6	6	-

Annual Department Goals:

- Sponsor two employee related events per year to boost morale
- Reduce employee and vehicle accidents by 2% annually
- Complete all work order requests within 10 days

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders created through citizen complaints	43%	36%	30%	I – Safety and Quality of Life III – Financial IV – Service
Goal: To reduce completion time for work orders to 5 days or less Measure: # of days to complete work orders	8	7	6	IV - Service

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Public Works - Administration

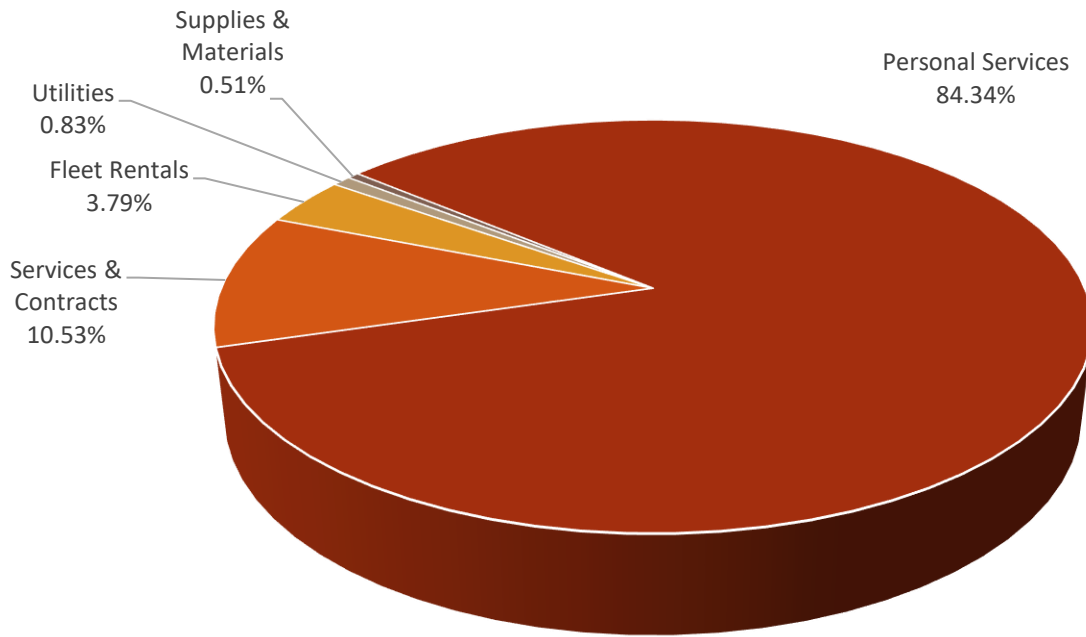


FIGURE 86 – PUBLIC WORKS - ADMINISTRATION – EXPENDITURES BY TYPE

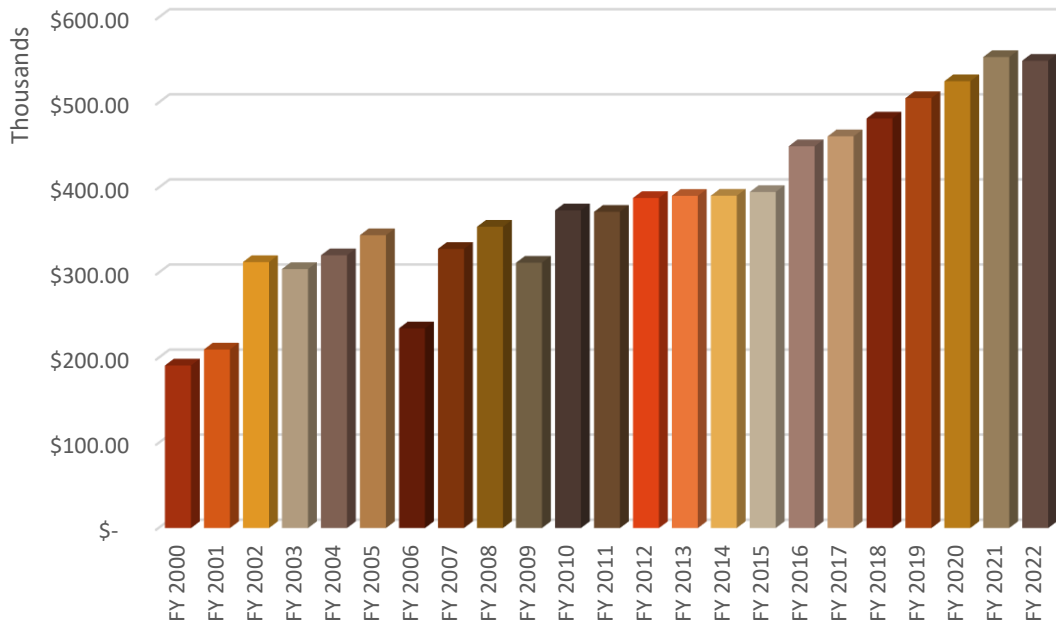


FIGURE 87 – PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY

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Road Maintenance

Public Works – Road Maintenance consists of five divisions of responsibility:

- Grading – Responsible for upkeep of unpaved roads
- Patching – Responsible for repair of minor breaks in paved roadways
- Signs – Responsible for street signs as well as decals
- Traffic Control – Responsible for traffic signals
- Road Maintenance – Responsible for culvert installations and drainage

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	2,124,070	2,025,033	2,058,995	2,131,111	2,595,887	464,776	21.81%
Services & Contracts	656,274	783,569	745,676	592,910	406,160	(186,750)	(31.50)%
Fleet Rentals	650,606	700,909	668,679	820,499	800,213	(20,286)	(2.47)%
Utilities	9,403	13,413	14,305	14,196	14,720	524	3.69%
Supplies & Materials	34,584	34,652	30,551	28,735	30,705	1,970	6.86%
Capital Outlay	5,326	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	3,480,262	3,557,576	3,518,206	3,587,451	3,847,685	260,234	7.25%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	38	38	38	38	38	38	44	44	6

Annual Department Goals:

- Sponsor two employee related events per year to boost morale
- Reduce employee and vehicle accidents by 2% annually
- Complete all work order requests within 10 days
- Straighten, replace and inspect signs on all 45 mph and 55 mph roads twice annually
- Inspect pavement and make repairs on all 45 mph and 55 mph roads twice annually
- Grade all dirt roads every 10 days
- Clean out pipes on all dirt roads annually

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Road Maintenance

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To reduce the % of work orders created through citizen complaints by 5% annually</p> <p>Measure: % of work orders created through citizen complaints</p>	43%	36%	30%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To reduce completion time for work orders to 5 days or less</p> <p>Measure: # of days to complete work orders</p>	8	7	6	IV - Service

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Road Maintenance

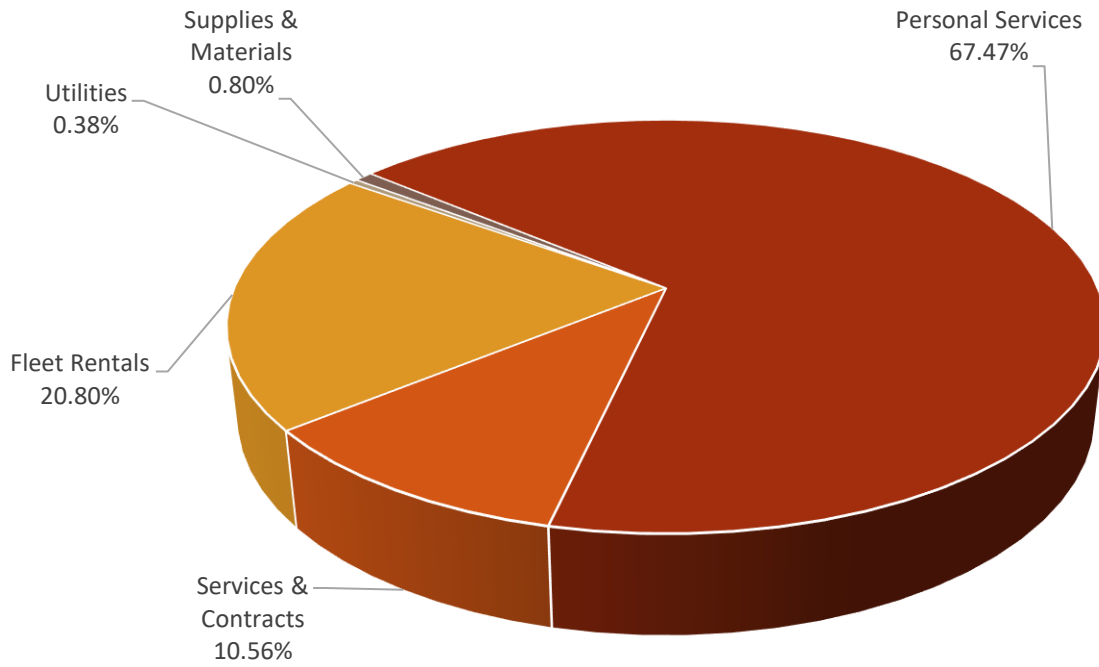


FIGURE 88 – ROAD MAINTENANCE – EXPENDITURES BY TYPE

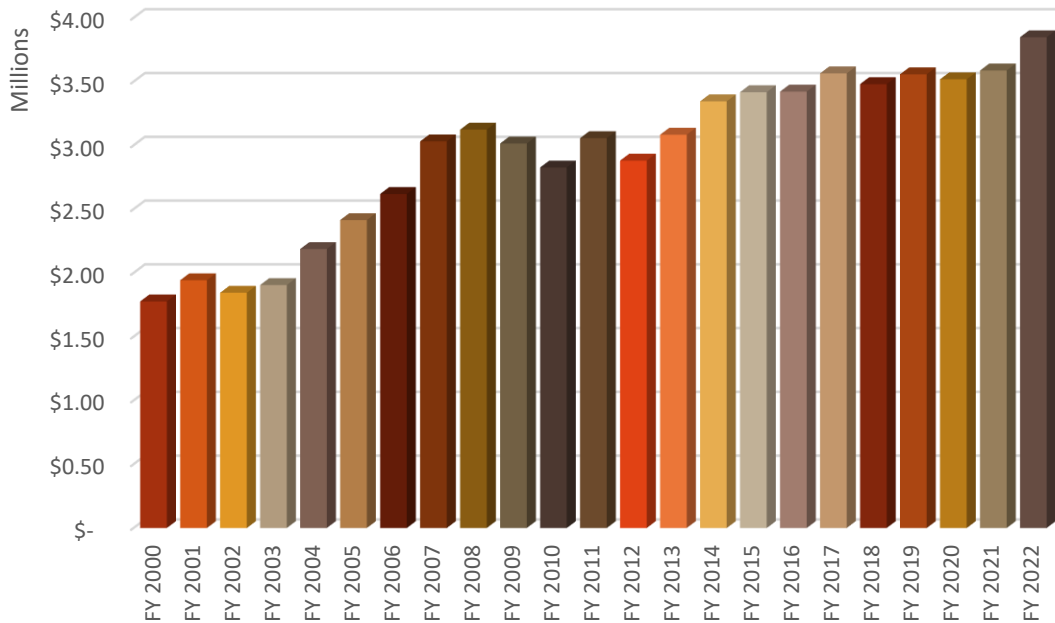


FIGURE 89 – ROAD MAINTENANCE - EXPENDITURE HISTORY

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Road Construction

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

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	454,167	494,548	453,648	495,995	545,228	49,233	9.93%
Services & Contracts	1,369	1,331	938	1,850	1,850	-	0.00%
Fleet Rentals	237,370	232,859	244,138	282,500	265,770	(16,730)	(5.92)%
Utilities	1,112	1,020	5,493	999	1,000	1	0.10%
Supplies & Materials	514	2,654	1,438	1,750	2,000	250	14.29%
Capital Outlay							0.00%
Debt Service							0.00%
	694,532	732,412	705,656	783,094	815,848	32,754	4.18%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	9	9	9	9	9	9	9	9	-

Annual Department Goals:

- Sponsor two employee related events per year to boost morale
- Reduce employee and vehicle accidents by 2% annually
- Complete all work order requests within 10 days
- Clip three miles of shoulders every month
- Build up two dirt roads per month

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders created through citizen complaints	43%	36%	30%	I – Safety and Quality of Life III – Financial IV – Service
Goal: To clip three miles of shoulders monthly Measure: # of miles clipped monthly	2	2	3	I – Safety and Quality of Life IV - Service

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Road Construction

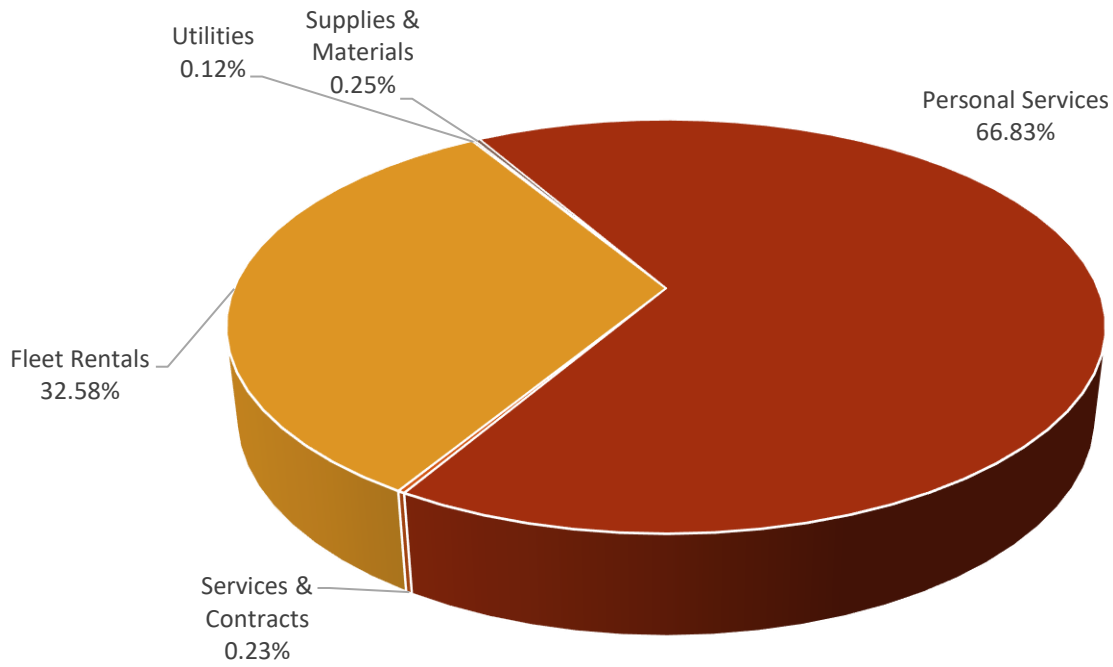


FIGURE 90 – ROAD CONSTRUCTION – EXPENDITURES BY TYPE

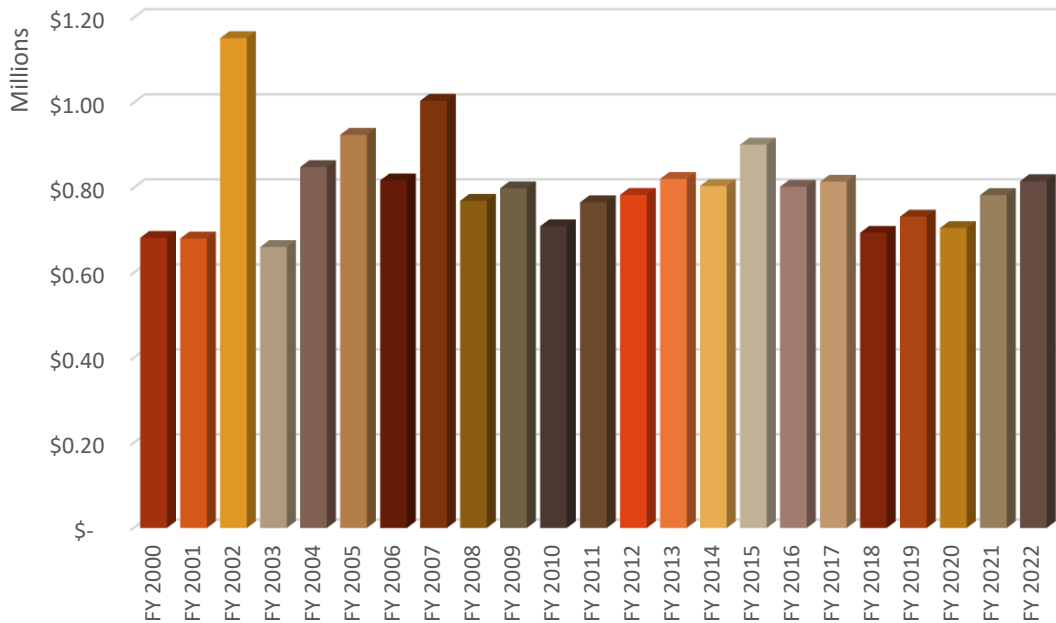


FIGURE 91 – ROAD CONSTRUCTION - EXPENDITURE HISTORY

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Non-departmental

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
County Attorney	432,602	535,088	398,142	450,000	450,000	-	0.00%
ITS Projects	2,494,191	602,416	178,574	100,000	-	(100,000)	(100.00)%
General Facilities	219,235	280,304	192,802	218,891	221,774	2,883	1.32%
NPDES – Stormwater	4,635	4,076	15,248	80,872	-	(80,872)	(100.00)%
Contingency	249,958	1,111,341	330,958	1,152,572	1,598,751	446,179	38.71%
District Attorney	935,491	964,124	965,722	980,000	980,000	-	0.00%
District Court Admin	4,800	4,800	4,800	4,800	4,800	-	0.00%
ADR	74,100	68,094	69,343	67,813	67,818	5	0.01%
Public Defender	877,439	877,525	806,013	769,624	769,624	-	0.00%
EMS	782,367	529,905	782,367	1,554,166	795,000	(759,166)	(48.85)%
Traffic Lighting	177,840	188,706	145,104	156,663	161,463	4,800	3.06%
Mental Health	100,000	108,000	108,000	108,000	108,000	-	0.00%
Public Health	396,362	400,165	395,833	396,800	396,800	-	0.00%
Extension Service	133,707	146,877	123,025	154,505	159,150	4,645	3.01%
Family Services	110,000	108,500	110,500	110,500	100,000	(10,500)	(9.50)%
Library	1,152,487	1,123,031	1,107,211	1,110,000	1,160,902	50,902	4.59%
Moody Support	39,662	56,973	136,809	137,000	152,000	15,000	10.95%
Industrial Authority	3,149,772	3,387,412	3,098,899	3,300,000	3,100,000	(200,000)	(6.06)%
Recreation Authority	3,397,179	4,021,803	3,873,514	4,000,000	3,875,000	(125,000)	(3.13)%
Board of Equalization	16,322	11,419	8,500	20,000	30,000	10,000	50.00%
Transfers Out	884,011	945,909	953,195	984,095	1,149,361	165,266	16.79%

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Commissary Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
LCSSO – COMMISSARY	111.2	149.9	139.3	135.0	160.0	352.0	160.74%
TOTAL	111.2	149.9	139.3	135.0	160.0	352.0	160.74%
FINES & FORFEITURES:							
FORFEITED INMATE FUNDS	0.6	-	0.6	-	-	-	0.00%
TOTAL	0.6	-	0.6	-	-	-	0.00%
MISCELLANEOUS:							
VENDOR COMMISSIONS	824.9	1,337.0	1,306.6	1,100.0	1,300.0	1,300.0	18.18%
TOTAL	824.9	1,337.0	1,306.6	1,110.0	1,300.0	1,300.0	18.18%
TOTAL REVENUES	936.7	1,487.0	1,446.6	1,235.0	1,460.0	1,652.0	33.77%

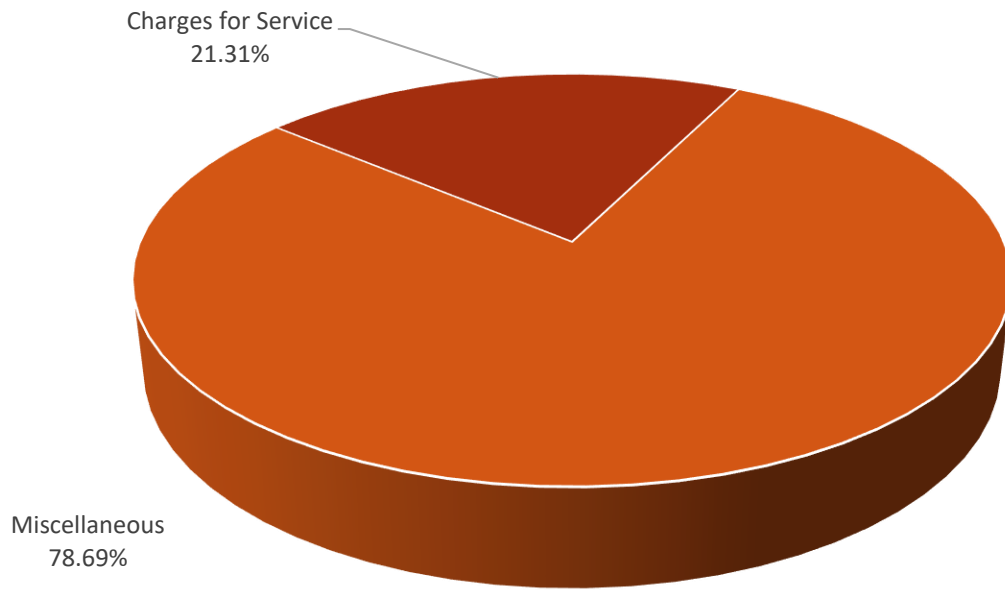


FIGURE 92 – COMMISSARY - REVENUES BY SOURCE

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Commissary Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	22.9	20.4	22.0	22.0	22.0	22.0	0.00%
LIFE INSURANCE	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
RETIREMENT	13.4	16.8	16.4	13.6	14.3	14.8	8.94%
SALARIES – REGULAR	82.7	93.5	93.5	92.2	97.0	100.7	9.28%
SOCIAL SECURITY	6.0	6.9	6.9	6.8	7.1	7.4	9.52%
WORKERS COMPENSATION	2.8	3.2	1.2	1.5	1.6	1.7	13.32%
TOTAL	128.0	141.1	140.3	136.2	142.3	146.8	7.79%
SERVICES & CONTRACTS:							
CONT – OTHER	424.7	393.5	609.0	400.0	510.0	510.0	27.50%
FACILITY REPAIR/MAINT	284.5	0.2	72.0	-	-	-	0.00%
OTHER EQUIP R/M	2.1	-	-	-	-	-	0.00%
SUBSCRIPTIONS	32.1	26.4	11.9	14.3	14.3	14.3	0.00%
TOTAL	743.3	420.1	692.8	414.3	524.3	524.3	26.55%
FLEET RENTALS:							
TECHNOLOGY FLEET	-	-	-	-	24.7	24.7	100.00%
TOTAL	-	-	-	-	24.7	24.7	100.00%
UTILITIES:							
UTILITIES – CABLE TV	5.8	6.5	7.3	7.1	8.3	8.3	16.41%
UTILITIES – ELECTRICITY	224.8	-	335.0	323.8	280.0	200.0	(38.22)%
UTILITIES – WATER	-	-	-	129.3	129.3	129.3	0.00%
TOTAL	230.6	6.5	342.3	460.2	417.6	337.6	(26.64)%
SUPPLIES & MATERIALS:							
JANITORIAL SUPPLIES	25.9	26.2	33.9	26.0	26.0	26.0	0.00%
OFFICE SUPPLIES	-	0.1	0.1	-	-	-	0.00%
PROGRAM SUPPLIES	137.6	217.7	281.2	160.0	254.8	354.8	121.75%
SAFETY ITEMS	-	0.1	-	-	-	-	0.00%
SMALL TOOLS & EQUIP	5.2	6.2	9.9	3.0	3.0	3.0	0.00%
TOTAL	168.7	250.3	328.1	189.0	283.8	383.8	103.07%
CAPITAL OUTLAY:							
COMPUTER EQUIPMENT	-	-	16.0	-	-	-	0.00%
NEW CONSTRUCTION	-	-	608.4	-	-	-	0.00%
OTHER CAPITAL EQUIP	-	7.5	12.5	-	-	-	0.00%
TOTAL	-	7.5	636.9	-	-	-	0.00%
TOTAL EXPENDITURES	1,270,709	825.5	2,140.4	1,199.7	1,392.7	1,417.2	18.13%

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Commissary Fund - Expenditure Charts

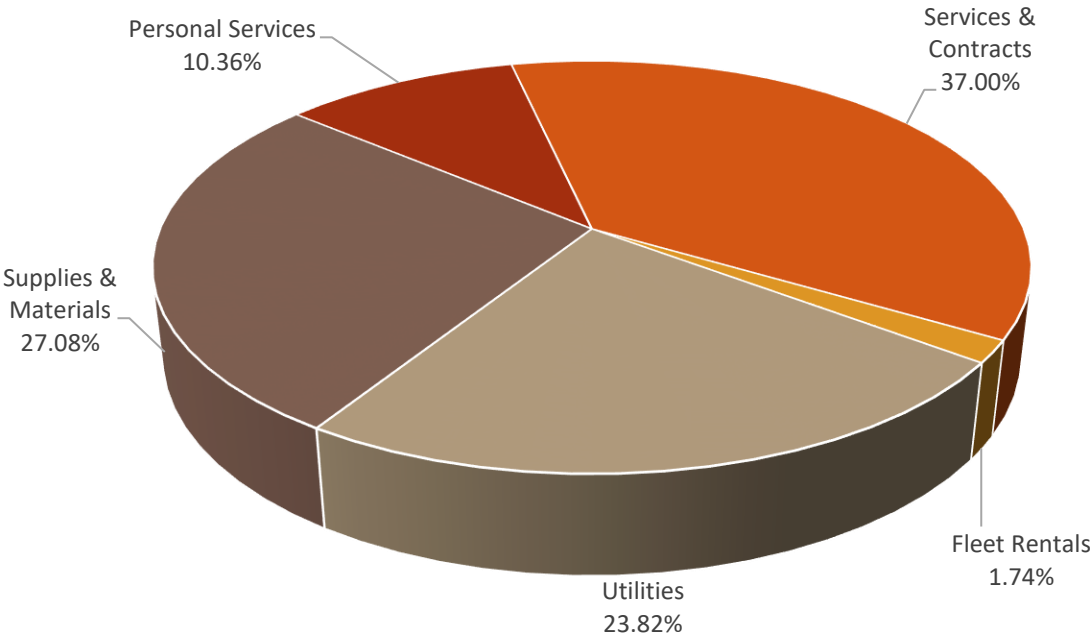


FIGURE 93 –COMMISSARY FUND – EXPENDITURES BY TYPE

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Commissary Fund - Sheriff - Commissary

The Commissary is used to account for revenue and expenditures related to the operation of the Sheriff's Commissary at the Lowndes County Jail. Inmates are able to purchase items such as snacks, postage and personal hygiene items. All proceeds are returned to the fund and used for inmate benefit.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	128,030	141,081	140,258	136,180	146,794	10,614	7.79%
Services & Contracts	743,328	420,097	692,829	414,320	524,320	110,000	26.55%
Fleet Rentals	-	-	-	-	24,691	24,691	100.00%
Utilities	230,609	116,014	342,268	460,164	337,579	(122,585)	(26.64)%
Supplies & Materials	168,742	250,296	328,113	189,000	383,800	194,800	103.07%
Capital Outlay	-	7,533	636,917	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,270,709	935,021	2,140,385	1,199,664	1,417,184	217,520	18.13%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2	2	2	2	2	2	2	2	-

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Commissary Fund - Sheriff - Commissary

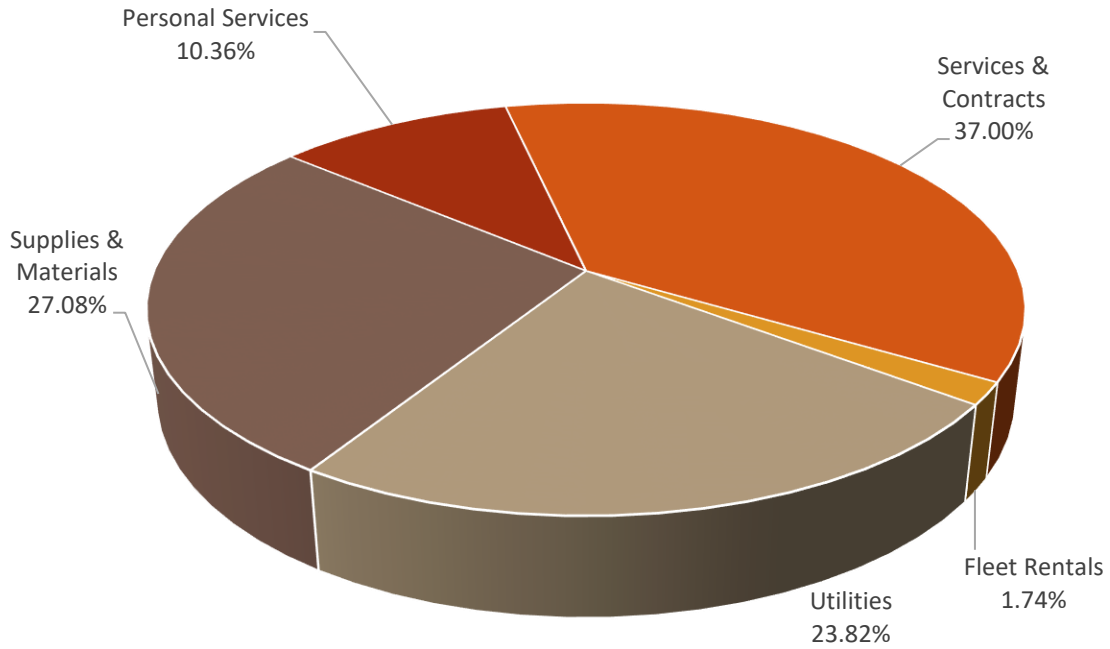


FIGURE 94 – SHERIFF - COMMISSARY – EXPENDITURES BY TYPE

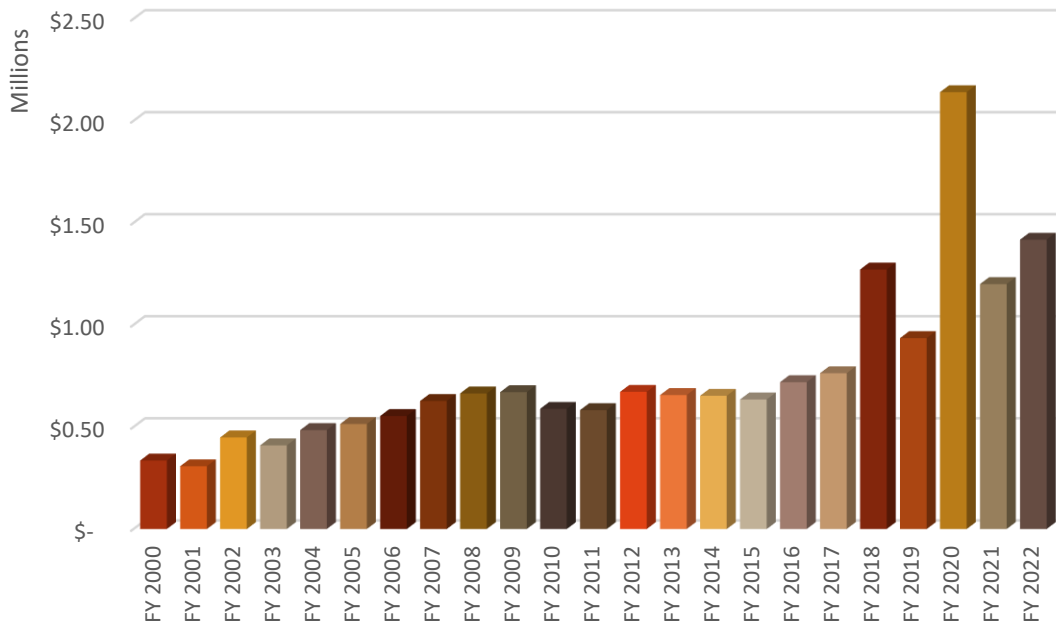


FIGURE 95 – SHERIFF - COMMISSARY - EXPENDITURE HISTORY

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Sheriff – Drug Seizure - State

The Sheriff's State Seizure Fund was re-activated in 2022 and is used to account for funds seized under state laws and regulations. The Sheriff's Office had been administering these funds for the past several years but transferred them back to the County at the end of 2021. Funds will now be accounted for in a fund for state seizures and another for federal seizures.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	500,000	500,000	100.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	500,000	500,000	100.00%

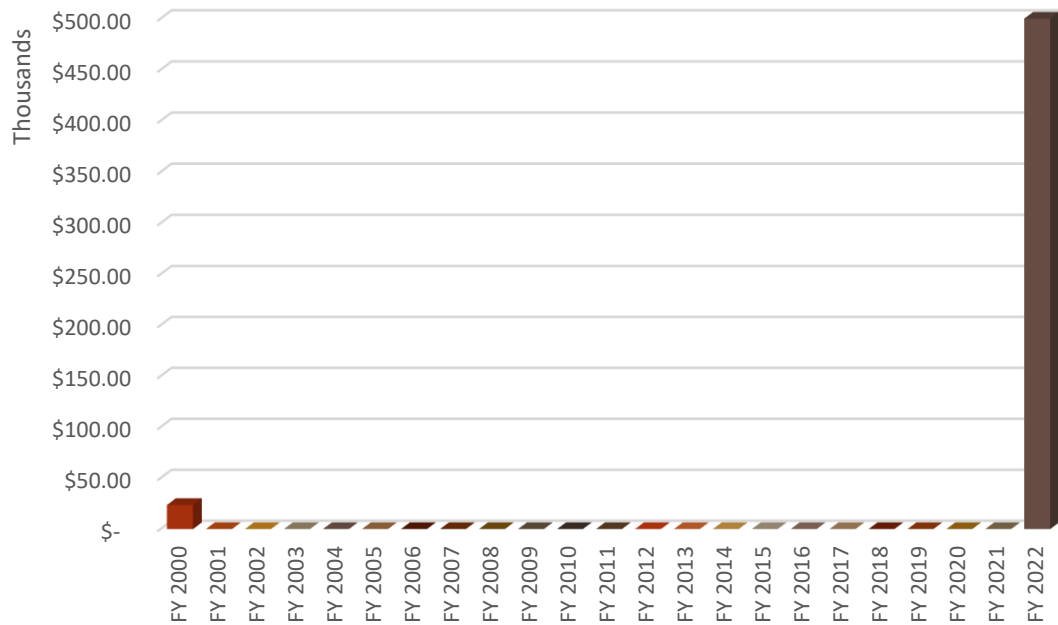


FIGURE 96 – SHERIFF – DRUG SEIZURE - STATE - EXPENDITURE HISTORY

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Sheriff – Drug Seizure - Federal

The Drug Seizure Fund accounts for those funds received by the Sheriff's Office relating to seizure of funds and property resulting from or related to drug trafficking. These funds are limited in use and reported annually. The Sheriff's Office had been administering these funds for the past several years but transferred them back to the County at the end of 2021. Funds will now be accounted for in a fund for state seizures and another for federal seizures. The Federal Seizure Fund will further segregate funds by Department of Treasury and Department of Justice seizures.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	455,662	170,762	776,618	1,000,000	500,000	500,000	(50.00)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	455,662	170,762	776,618	1,000,000	500,000	500,000	(50.00)%

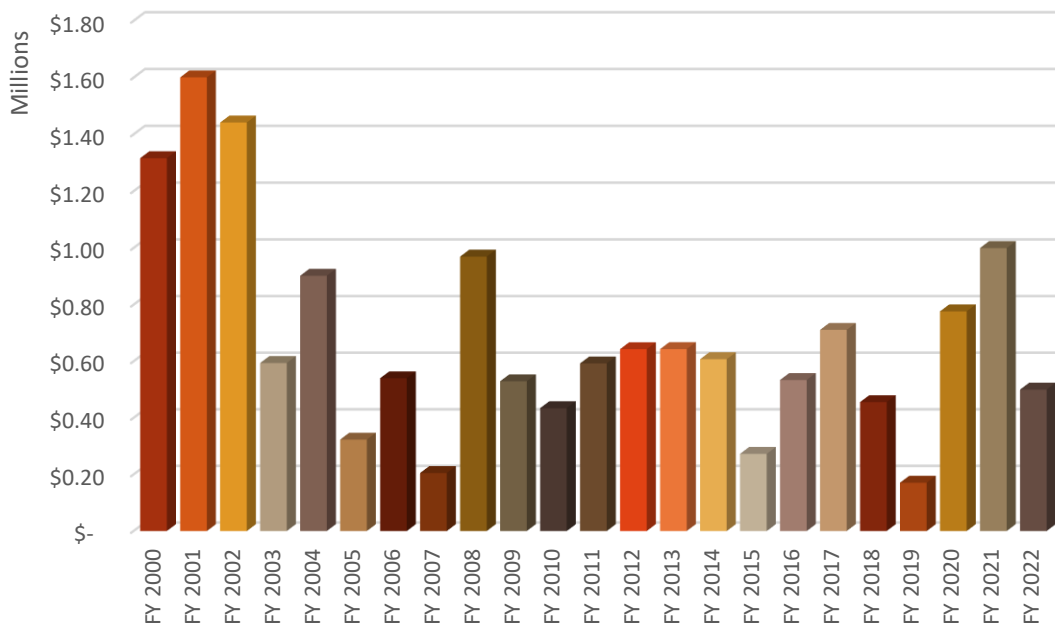


FIGURE 97 – SHERIFF – DRUG SEIZURE – FEDERAL - EXPENDITURE HISTORY

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Law Library Fund - Law Library

The Law Library is maintained by the courts and provides a library for legal records and research available to the public. Funds are spent at the discretion of the courts.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	53,185	62,440	62,703	100,000	100,000	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	53,185	62,440	62,703	100,000	100,000	-	0.00%

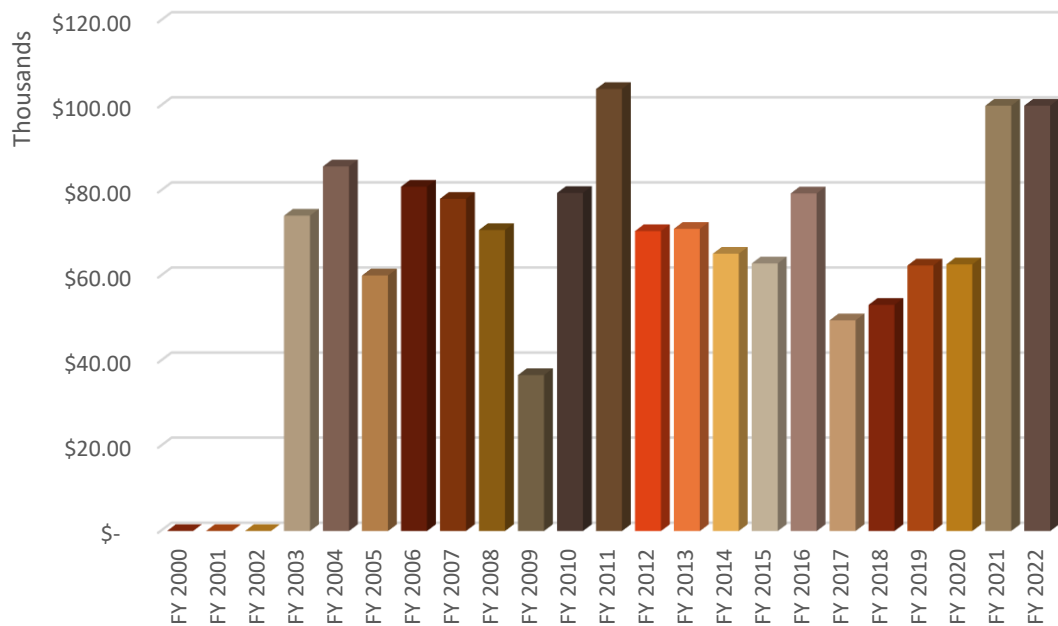


FIGURE 98 – LAW LIBRARY - EXPENDITURE HISTORY

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Accommodation Excise Tax Fund

The Accommodation Excise Tax Fund accounts for the hotel/motel proceeds and related expenditures. Effective August 1, 2016, the rate increased from 5% to 7%. Under the new rate, 42.86% of the proceeds fund the Tourism Authority, 14.29% fund the Recreation Authority (previously the Conference Center) and the remainder is transferred into the Special Service Fund. Prior to 2008, Lowndes County collected hotel/motel tax county-wide; however, Valdosta and Hahira now collect their own.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Conference Center	67,932	67,048	58,822	-	-	-	0.00%
Tourism Authority	203,795	201,145	176,467	171,429	160,714	(10,715)	(6.25)%
Recreation Authority	-	-	-	57,142	53,572	(3,570)	(6.25)%
Transfers Out	202,724	201,145	181,878	171,429	160,714	(10,715)	(6.25)%
	474,450	469,338	417,167	400,000	375,000	(25,000)	6.25%

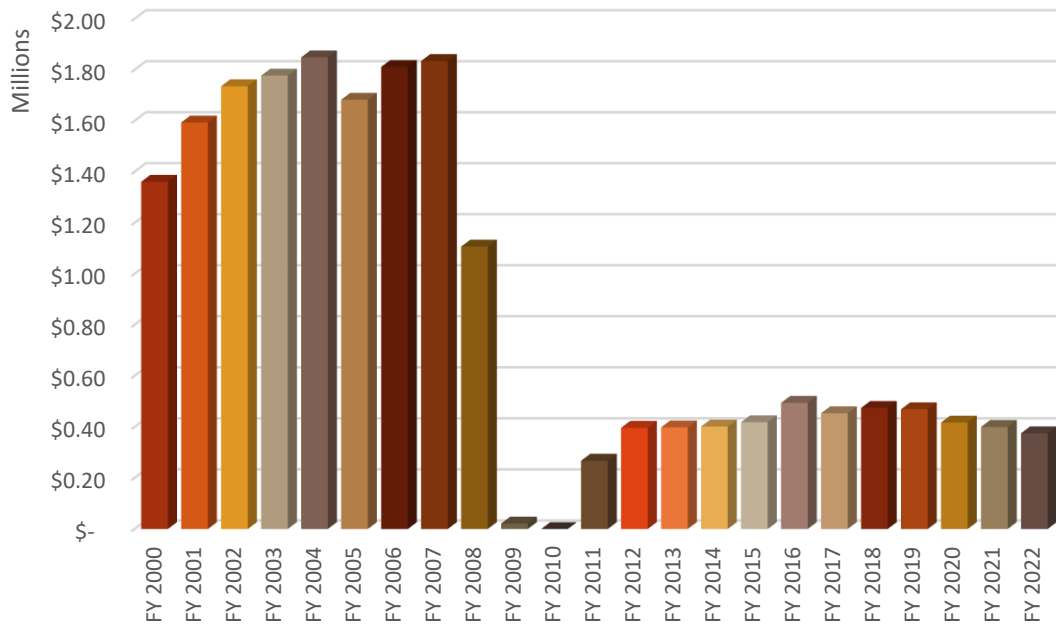


FIGURE 99 ACCOMMODATION EXCISE TAX FUND - EXPENDITURE HISTORY

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Intergovernmental Grants - Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
INTERGOVERNMENTAL:							
ACCOUNTABILITY COURT	104.7	156.0	173.5	0.5	0.5	0.5	0.00%
DOT TRANSPORT – MIDS	209.3	187.2	207.3	-	-	-	0.00%
DUI ACCOUNTABILITY COURT	84.1	114.7	119.3	57.4	57.4	54.0	(5.85)%
ELECTIONS ADA & SECURITY	-	-	8.5	-	-	-	0.00%
FEDERAL GRANTS	20.3	-	-	-	-	-	0.00%
JUVENILE JUSTICE INCENTIVE	395.8	338.8	226.6	-	-	-	0.00%
LCSO – JAG	-	4.7	5.8	-	-	-	0.00%
LCSO – GTIP/CBRENE	26.2	13.9	9.5	-	-	-	0.00%
LCSO – HEAT	87.2	25.0	-	-	-	-	0.00%
LCSO – DONATIONS	0.5	-	-	-	-	-	0.00%
LOCAL GOVERNMENT GRANTS	1,094.5	1,094.5	-	394.6	1,000.0	1,000.0	153.44%
ONE GEORGIA – MOODY	-	820.0	-	-	-	-	0.00%
OTHER GOV – ADR	45.4	56.0	59.1	59.0	59.0	59.0	0.01%
SOLICITOR – VAWA	-	70.3	50.7	67.6	67.6	67.6	0.01%
SOLICITOR – VOCA	85.0	72.0	125.6	93.8	93.8	94.2	0.45%
TOTAL	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%
TOTAL REVENUES	2,152.9	2,953.2	986.1	672.9	1,278.3	1,275.4	89.54%

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Intergov Grants - Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	49.0	46.0	55.0	55.0	55.0	55.0	0.00%
LIFE INSURANCE	0.5	0.5	0.4	0.4	0.4	0.4	0.00%
RETIREMENT	32.6	25.2	22.4	21.2	20.8	20.8	(2.01)%
SALARIES – REGULAR	156.9	151.2	224.7	187.2	184.7	184.7	(1.30)%
SOCIAL SECURITY	16.9	15.1	14.0	13.5	13.4	13.4	(0.62)%
WORKERS COMPENSATION	4.7	2.4	0.6	0.6	0.6	0.6	2.55%
TOTAL	260.7	240.3	317.2	277.8	274.9	274.9	(1.05)%
SERVICES & CONTRACTS:							
APPROPRIATIONS	-	-	-	394.6	394.6	1,000.0	153.44%
CONT – OTHER	100.4	183.7	157.9	-	-	-	0.00%
DOT TRANSPORT – MIDS	209.3	187.2	207.3	-	-	-	0.00%
DUES – ORGANIZATIONS	-	0.5	0.3	-	-	-	0.00%
ED & TRAIN – SEMINAR	-	2.6	1.3	-	-	-	0.00%
ED & TRAIN – TRAVEL	4.9	10.5	11.9	-	-	-	0.00%
ELECTIONS ADA GRANT	-	-	8.5	-	-	-	0.00%
FIRE – WALMART	0.4	-	-	-	-	-	0.00%
JUVENILE INCENTIVE	395.8	338.8	226.6	-	-	-	0.00%
LCSO – DONATIONS	0.5	-	-	-	-	-	0.00%
LCSO – FBI SWGGTF	20.3	-	-	-	-	-	0.00%
LCSO – GTIP/CBRENE	26.2	13.9	9.5	-	-	-	0.00%
LCSO – HEAT	1.4	3.7	-	-	-	-	0.00%
LCSO – JAG	-	4.7	5.8	-	-	-	0.00%
ONE GA – MOODY	-	820.0	-	-	-	-	0.00%
PRINTING	-	0.7	-	-	-	-	0.00%
PUBLIC SAFETY RADIO	1,094.5	1,094.5	-	-	-	-	0.00%
TRAVEL	2.5	3.5	-	-	-	-	0.00%
TOTAL	1,856.1	2,664.3	629.2	394.6	394.6	1,000.0	153.44%
UTILITIES:							
UTILITIES – CELL PHONES	1.9	0.6	0.5	0.5	0.5	0.5	0.00%
TOTAL	1.9	0.6	0.5	0.5	0.5	0.5	0.00%
SUPPLIES & MATERIALS:							
OFFICE SUPPLIES	5.3	7.0	-	-	-	-	0.00%
PROGRAM SUPPLIES	10.3	9.5	13.9	-	-	-	0.00%
SMALL TOOLS & EQUIP	19.1	31.5	25.3	-	-	-	0.00%
TOTAL	34.7	48.0	39.2				
TOTAL EXPENDITURES	2,153.4	2,953.2	986.1	672.9	669.9	1,275.4	89.54%

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Intergov Grants Fund - Expenditure Charts

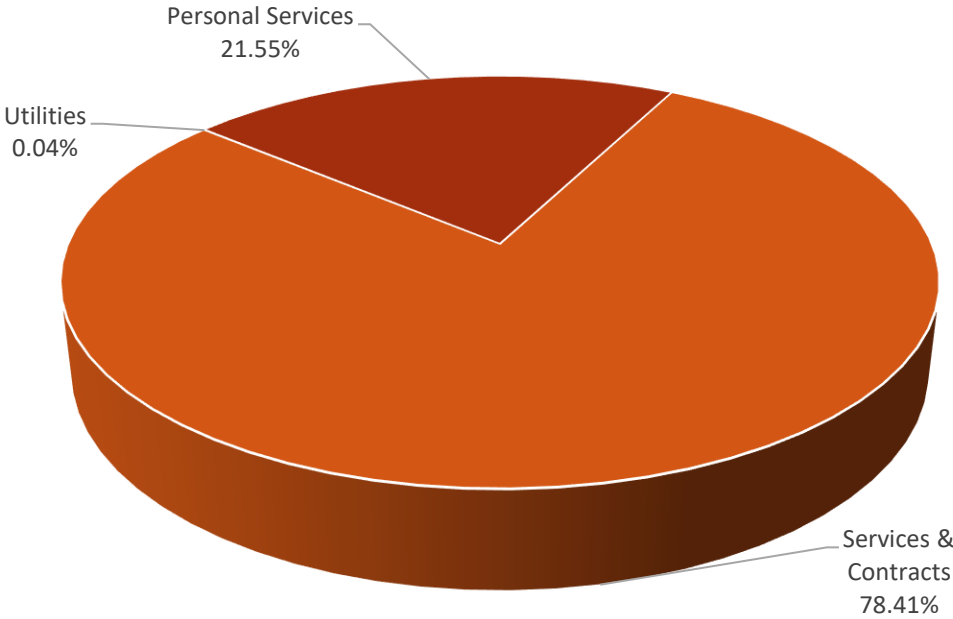


FIGURE 100 –INTERGOVERNMENTAL GRANTS FUND – EXPENDITURES BY TYPE

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Jail Operations Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
FINES & FORFEITURES:							
FINES – MAGISTRATE	2.1	5.5	3.3	3.0	3.0	3.0	0.00%
FINES – MUNICIPAL	120.8	93.0	83.1	75.0	85.0	85.0	13.33%
FINES – STATE COURT	199.1	380.3	227.7	235.0	275.0	280.0	19.15%
FINES – SUPERIOR COURT	28.7	15.8	12.9	10.0	17.5	17.5	75.00%
TOTAL	350.8	494.6	327.1	323.0	380.5	385.0	19.35%
TOTAL REVENUES	350.8	494.6	327.1	323.0	380.5	385.0	19.35%

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Jail Operations – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	11.5	10.6	11.0	11.0	11.0	11.0	0.00%
LIFE INSURANCE	0.1	0.1	0.1	0.1	0.1	0.1	0.00%
RETIREMENT	5.8	3.7	6.4	5.3	5.5	5.5	4.04%
SALARIES – REGULAR	35.5	25.0	36.3	35.2	37.6	37.5	6.57%
SOCIAL SECURITY	2.4	1.7	2.5	2.4	2.7	2.7	10.57%
WORKERS COMPENSATION	1.2	0.8	0.5	0.6	0.6	0.6	8.23%
TOTAL	56.5	41.9	56.6	54.5	57.5	57.3	5.19%
SERVICES & CONTRACTS:							
CONT – OTHER	72.7	69.2	83.8	64.8	50.8	46.2	(28.68)%
FACILITY REPAIR/MAINT	44.0	92.5	24.0	50.0	66.0	50.0	0.00%
OTHER EQUIP R/M	8.0	5.2	5.7	5.0	10.5	10.5	110.00%
RENT/LEASE	0.1	-	-	-	-	-	0.00%
TOTAL	124.7	166.9	113.6	119.8	127.3	106.7	(10.92)%
UTILITIES:							
UTILITIES – ELECTRICITY	108.5	186.9	0.3	-	-	-	0.00%
UTILITIES – NATURAL GAS	46.6	38.9	28.2	33.1	26.0	26.0	(21.45)%
UTILITIES – TELEPHONE	-	-	-	30.1	30.1	30.1	0.00%
UTILITIES – WATER	-	-	-	46.9	185.0	115.0	145.28%
TOTAL	155.1	225.8	28.5	110.1	241.1	171.1	55.43%
SUPPLIES & MATERIALS:							
JANITORIAL SUPPLIES	34.1	33.1	57.5	35.0	45.0	45.0	28.57%
CHEMICAL SUPPLIES	0.2	-	-	-	-	-	0.00%
SAFETY ITEMS	0.1	-	-	-	-	-	0.00%
SMALL TOOLS & EQUIP	1.1	1.8	48.5	3.0	3.0	3.0	0.00%
TOTAL	35.5	35.0	105.9	38.0	48.0	48.0	26.32%
CAPITAL OUTLAY:							
NEW CONSTRUCTION	-	-	39.1	-	-	-	0.00%
OTHER CAPITAL EQUIP	-	8.8	8.7	-	-	-	0.00%
TOTAL	-	8.8	47.8	-	-	-	0.00%
TOTAL EXPENDITURES	371.8	478.3	352.4	322.4	473.9	383.1	18.85%

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Jail Operations Fund - Expenditure Charts

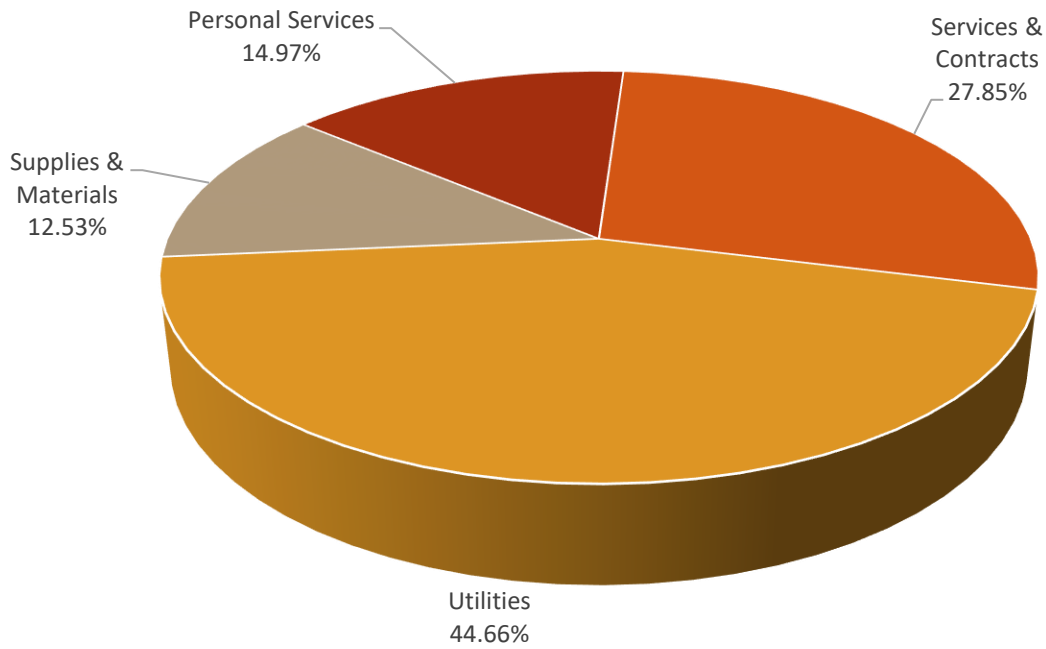


FIGURE 101 –JAIL OPERATIONS FUND – EXPENDITURES BY TYPE

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Jail Operations Fund - Sheriff – Jail Operations

The Jail Operations Fund accounts for expenditures incurred in staffing, maintenance and operations of the Lowndes County Jail. Funding is primarily from add-on fines administered by the courts. As costs have increased, the fund balance has at times been nearly depleted but has shown some improvements. However, fine revenues have not been stable.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	56,487	41,876	56,648	54,513	57,340	2,827	5.19%
Services & Contracts	124,717	166,861	113,565	119,775	106,700	(13,075)	(10.92)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	155,097	225,787	28,530	110,082	171,096	61,014	55.43%
Supplies & Materials	35,460	34,972	105,915	38,000	48,000	10,000	26.32%
Capital Outlay	-	8,832	47,788	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	371,761	478,328	352,445	322,370	383,136	60,766	18.85%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	1	1	1	1	1	1	1	1	-

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Jail Operations Fund - Sheriff – Jail Operations

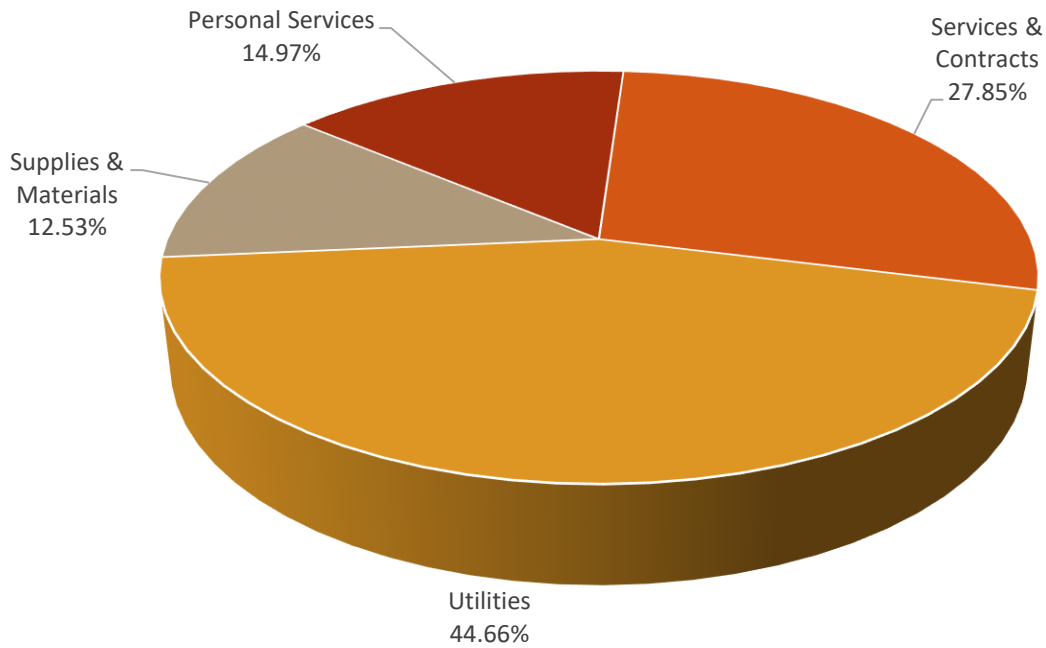


FIGURE 102 –SHERIFF - JAIL OPERATIONS – EXPENDITURES BY TYPE

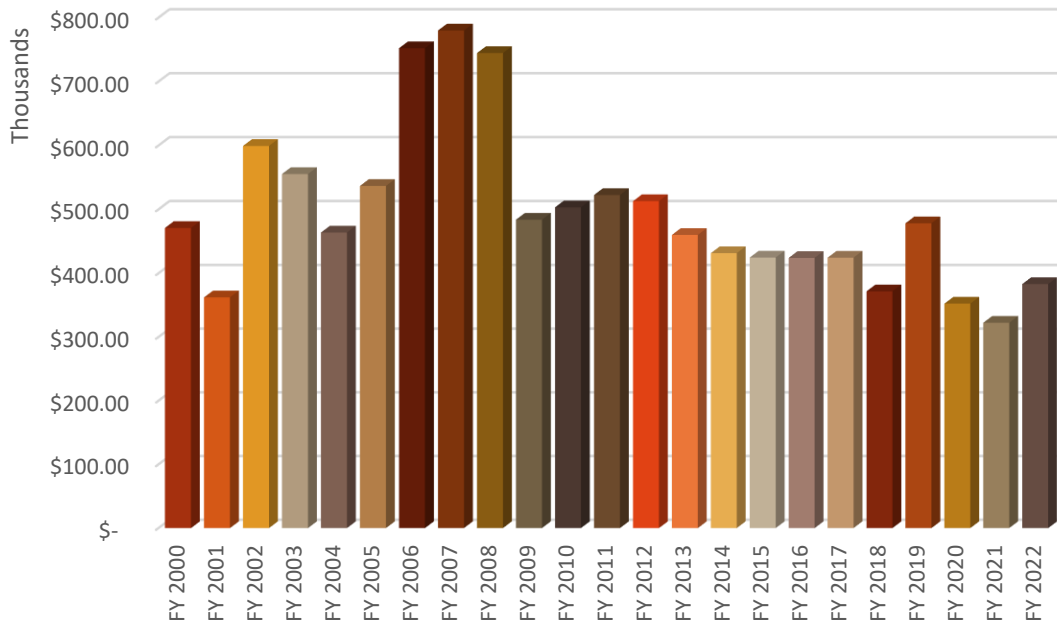


FIGURE 103 – SHERIFF – JAIL OPERATIONS - EXPENDITURE HISTORY

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Drug Abuse Treatment Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
INTERGOVERNMENTAL:							
CITY OF REMERTON	8.3	15.8	4.6	4.5	3.0	3.5	(22.22)%
CITY OF HAHIRA	0.1	0.7	1.3	-	0.5	1.0	100.00%
CITY OF LAKE PARK	-	1.0	0.1	-	-	0.8	100.00%
TOTAL	8.5	17.4	6.1	4.5	3.5	5.3	16.67%
FINES & FORFEITURES:							
FINES – STATE COURT	54.0	154.4	104.0	85.0	140.0	145.0	70.59%
FINES – SUPERIOR COURT	65.7	61.9	25.7	30.0	30.0	30.0	0.00%
TOTAL	119.7	216.4	129.6	1145.0	170.0	175.0	52.17%
TOTAL REVENUES	128.2	233.8	135.7	119.5	173.5	180.3	50.84%

Drug Abuse Treat – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
APPROPRIATIONS	125.0	170.0	170.0	125.0	125.0	100.0	(20.00)%
CONT – GRANT MATCH	62.4	70.5	58.9	70.0	70.0	70.0	0.00%
TOTAL	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%
TOTAL EXPENDITURES	187.4	240.5	228.9	195.0	195.0	170.0	(12.82)%

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Drug Abuse Treatment Fund

The Drug Abuse Treatment Fund accounts for revenues and expenditures related to drug treatment and education programs. Traditionally, the County used the funds for the Lowndes Drug Action Council (LODAC), an organization which provides information, education and treatment for adolescents with high-risk behaviors and adults. In recent years, the County has also created an Accountability Court and a DUI Accountability Court. Funds from the Drug Abuse Treatment Fund are also used to cover the match on those grants.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Accountability Court	38,926	34,449	26,775	35,000	35,000	-	0.00%
DUI Accountability	23,505	36,014	32,091	35,000	35,000	-	0.00%
LODAC	125,000	170,000	170,000	125,000	100,000	(25,000)	(20.00)%
	187,431	240,463	228,867	195,000	170,000	(25,000)	(12.82)%

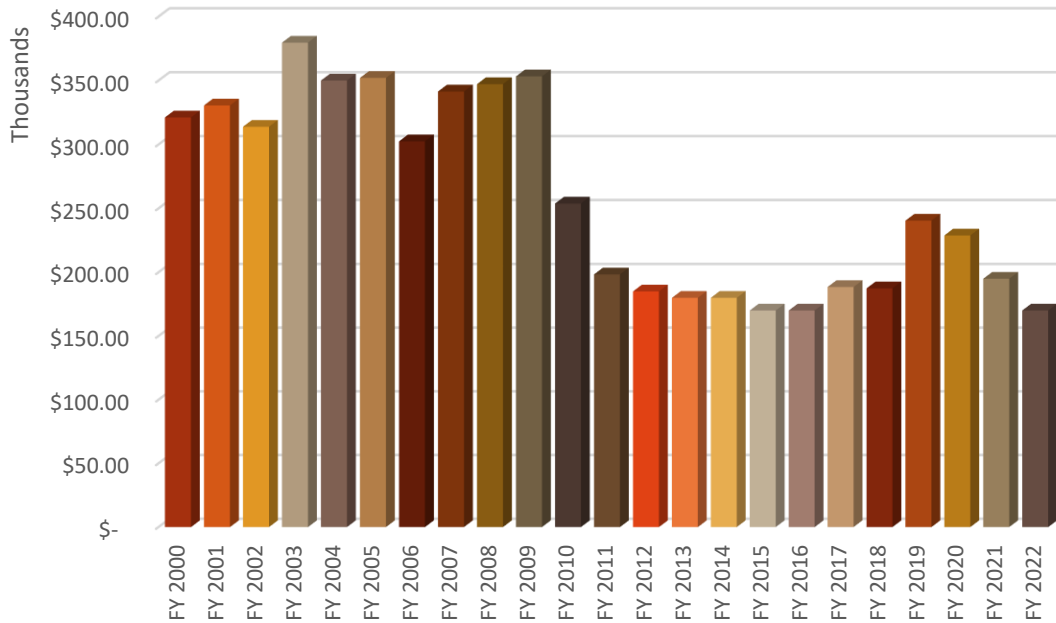


FIGURE 104 – DRUG ABUSE TREATMENT FUND - EXPENDITURE HISTORY

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Emergency Comm Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
INTERGOVERNMENTAL:							
CORONER – PSRS	0.6	2.1	1.8	1.8	2.4	2.4	31.49%
HAHIRA – PSRS	14.5	18.9	16.0	16.5	22.7	22.5	36.42%
LAKE PARK – PSRS	10.6	18.0	15.3	15.7	21.1	20.8	32.83%
LOWNDES 911 – PSRS	13.3	6.3	5.3	5.5	7.3	7.2	31.53%
LOWNDES FIRE – PSRS	121.9	132.9	109.3	112.1	132.8	131.5	17.25%
LOWNDES OTHER – PSRS	62.1	81.8	68.3	70.1	92.3	73.8	5.24%
LOWNDES SHERIFF – PSRS	231.1	284.9	242.0	248.2	319.0	315.9	27.27%
OTHER GOV – 911 FEE	26.3	43.8	35.0	35.0	35.0	35.0	0.00%
OTHER GOV – PSRS	37.3	50.9	37.9	38.9	51.0	50.5	30.01%
REMERTON – PSRS	11.0	21.3	14.6	14.9	20.2	20.0	34.24%
SGMC – PSRS	27.3	34.6	29.4	30.2	36.4	36.1	19.59%
VALDOSTA – PSRS	176.3	212.3	180.4	185.0	213.8	211.7	14.43%
TOTAL	733.4	909.2	756.6	775.1	955.7	929.0	19.86%
CHARGES FOR SERVICE:							
911 FEE – NON-PREPAID	1,670.6	1,329.9	1,639.6	1,500.0	1,650.0	1,660.0	10.67%
911 FEE – PREPAID	165.6	531.3	486.4	475.0	490.0	500.0	5.26%
TOTAL	1,836.1	1,861.3	2,125.9	1,975.0	2,140.0	2,160.0	9.37%
MISCELLANEOUS:							
INSURANCE REIMB	18.5	-	-	-	-	-	0.00%
RENT – OTHER	27.7	33.2	31.4	29.0	32.0	30.0	3.45%
TOTAL	46.2	33.2	31.4	29.0	32.0	30.0	3.45%
OPERATING TRANSFERS:							
TRANSFER IN – GENERAL	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL	884.0	945.9	953.2	984.1	1,717.0	1,149.4	16.79%
TOTAL REVENUES	3,499.8	3,749.6	3,867.1	3,763.2	4,844.6	4,268.4	13.42%

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Emergency Comm Fund – Revenue Chart

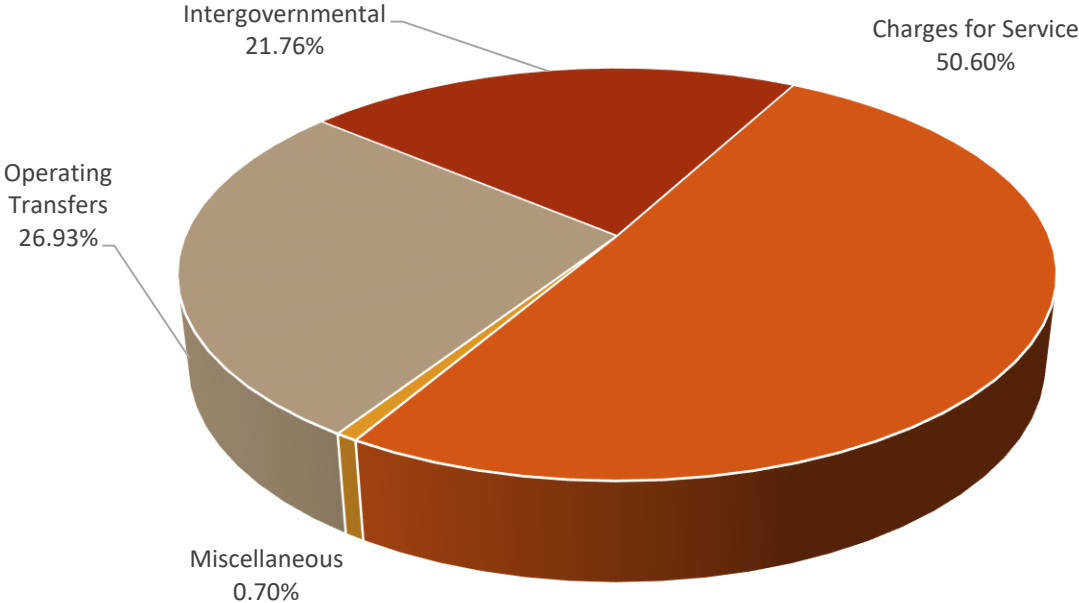


FIGURE 105 – EMERGENCY COMMUNICATIONS FUND - REVENUES BY SOURCE

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Emergency Comm – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	413.0	390.0	418.0	407.0	517.0	451.0	10.81%
LIFE INSURANCE	3.3	3.3	3.4	3.5	4.3	3.8	7.61%
RETIREMENT	247.2	290.8	307.5	252.3	318.9	289.6	14.75%
SALARIES – OVERTIME	-	-	-	-	-	176.1	100.00%
SALARIES – REGULAR	1,529.3	1,643.4	1,747.4	1,725.9	2,167.2	1,803.0	4.47%
SOCIAL SECURITY	110.8	119.3	126.7	123.3	158.5	144.1	16.81%
WORKERS COMPENSATION	10.1	10.8	4.5	5.0	7.1	6.4	28.04%
TOTAL	2,313.7	2,457.6	2,607.4	2,517.1	3,173.0	2,874.1	14.18%
SERVICES & CONTRACTS:							
APPROPRIATIONS	13.3	6.3	5.3	5.5	7.3	7.2	31.53%
CONT – OTHER	714.7	813.9	690.2	693.6	760.1	691.2	(0.34)%
CONT – SGRC	1.8	1.8	1.5	1.8	1.8	10.0	455.56%
DUES – ORGANIZATIONS	0.5	0.8	0.7	1.0	1.1	1.1	12.05%
ED & TRAIN – SEMINAR	6.7	2.8	3.4	5.0	20.4	7.5	50.00%
ED & TRAIN – TRAVEL	4.9	6.3	1.0	5.0	25.0	7.5	50.00%
FACILITY – REPAIR/MAINT	3.3	1.2	4.6	2.9	2.8	2.8	(1.75)%
FEES – ORGANIZATIONS	-	-	-	0.3	0.5	-	(100.00)%
OTHER EQUIP – R/M	0.9	0.2	0.5	3.3	3.5	3.3	0.00%
PRINTING	-	-	-	0.1	0.1	-	(100.00)%
RENT/LEASE	212.3	196.0	247.5	211.5	212.5	212.5	0.51%
SUBSCRIPTIONS	0.9	0.8	0.8	0.8	1.8	1.6	95.11%
TRAVEL	0.5	0.2	-	0.2	0.2	0.2	0.00%
UNIFORMS	-	-	-	4.0	6.0	4.0	1.63%
TOTAL	960.0	1,030.2	955.5	934.8	1,043.1	948.9	1.50%
FLEET RENTALS:							
FLEET RENTAL	5.5	3.4	2.5	1.7	3.0	2.7	60.07%
TECHNOLOGY FLEET	-	53.0	69.0	34.4	33.7	33.7	(2.15)%
TOTAL	5.5	56.4	71.5	36.1	36.7	36.4	0.76%
UTILITIES:							
UTILITIES – CELL PHONES	3.8	3.1	3.1	3.1	3.0	3.0	(2.31)%
UTILITIES – ELECTRICITY	32.2	39.9	36.5	48.0	40.5	40.5	(15.67)%
UTILITIES – NATURAL GAS	0.6	0.5	0.4	0.4	0.5	0.5	7.14%
UTILITIES – TELEPHONE	9.8	10.5	9.3	10.6	10.6	10.6	0.00%
UTILITIES – WATER	2.8	2.4	3.0	2.8	2.9	2.9	3.20%
TOTAL	49.3	56.4	52.4	64.9	57.5	57.5	(11.51)%

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Emergency Comm – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SUPPLIES & MATERIALS:							
JANITORIAL SUPPLIES	3.7	4.2	5.4	4.0	4.8	4.8	21.21%
OFFICE SUPPLIES	3.6	4.5	2.3	3.8	3.7	3.7	(0.16)%
PROGRAM SUPPLIES	4.1	3.8	3.2	5.0	9.4	5.0	0.00%
SAFETY ITEMS	0.3	0.2	-	-	1.9	0.1	100.00%
SMALL TOOLS & EQUIP	13.0	47.1	17.4	17.9	34.5	20.3	13.54%
TOTAL	24.8	59.9	28.3	30.6	54.4	34.0	10.97%
CAPITAL OUTLAY:							
OTHER CAPITAL EQUIP	-	-	-	19.6	312.6	157.7	703.51%
TOTAL	-	-	-	19.6	312.6	157.7	703.51%
OPERATIONS TRANSFERS:							
TRANSFER OUT – GENERAL	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
TOTAL	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
TOTAL EXPENDITURES	3,513.3	3,820.4	3,875.2	3,763.2	4,837.2	4,268.4	13.42%

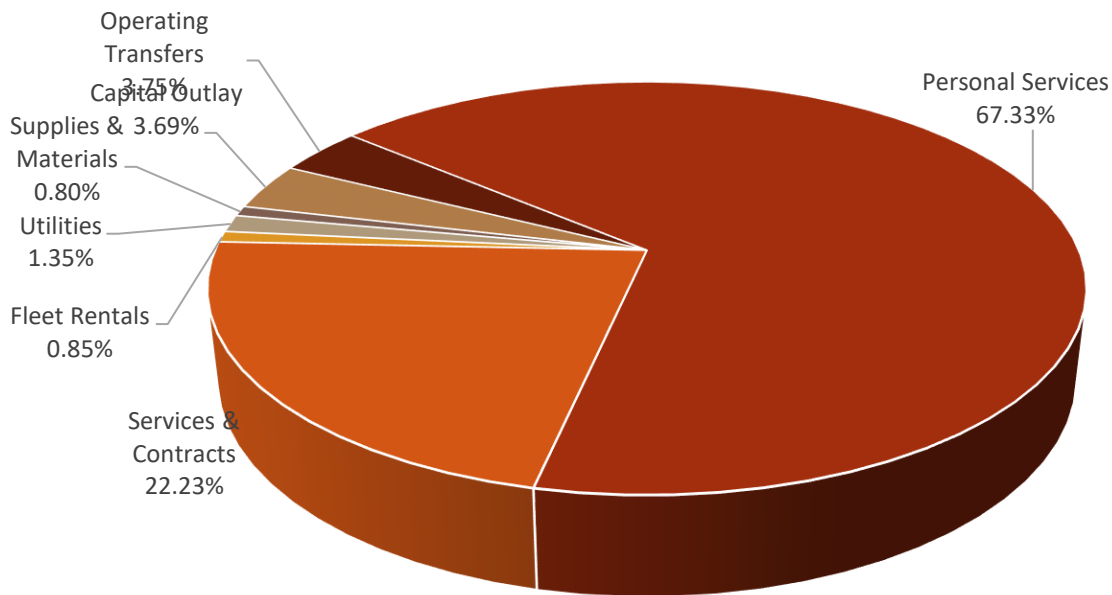


FIGURE 106 –EMERGENCY COMMUNICATIONS FUND – EXPENDITURES BY TYPE

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Emergency Comm Fund - Facilities Maintenance

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is specifically for the 911 Center.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	7,735	22,117	14,073	12,942	13,772	830	6.41%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	31,369	30,771	35,007	36,211	36,106	(105)	(0.29)%
Supplies & Materials	6	-	115	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	39,110	52,888	49,195	49,153	49,878	725	1.47%

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect all facilities four times per year and make needed repairs

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Emergency Comm Fund - Facilities Maintenance

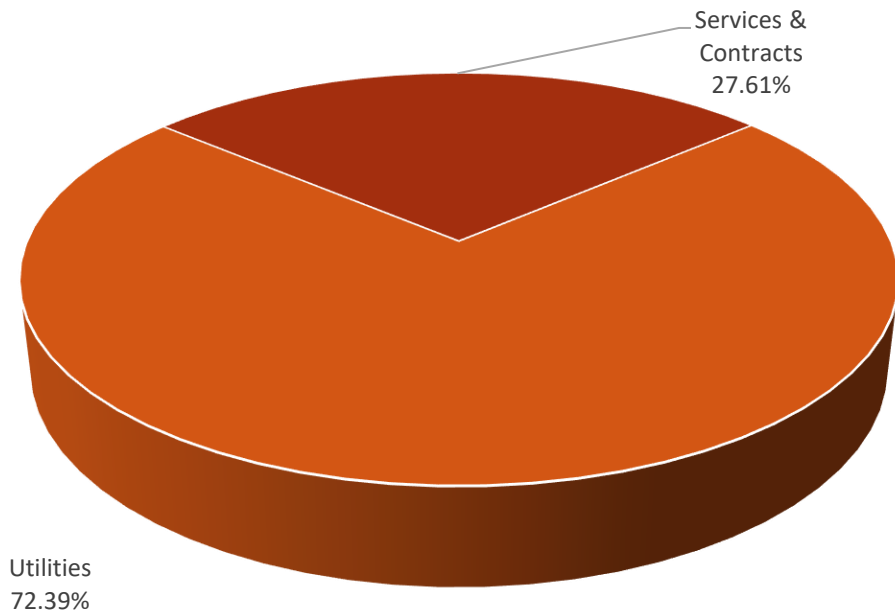


FIGURE 107 – FACILITIES MAINTENANCE – EXPENDITURES BY TYPE

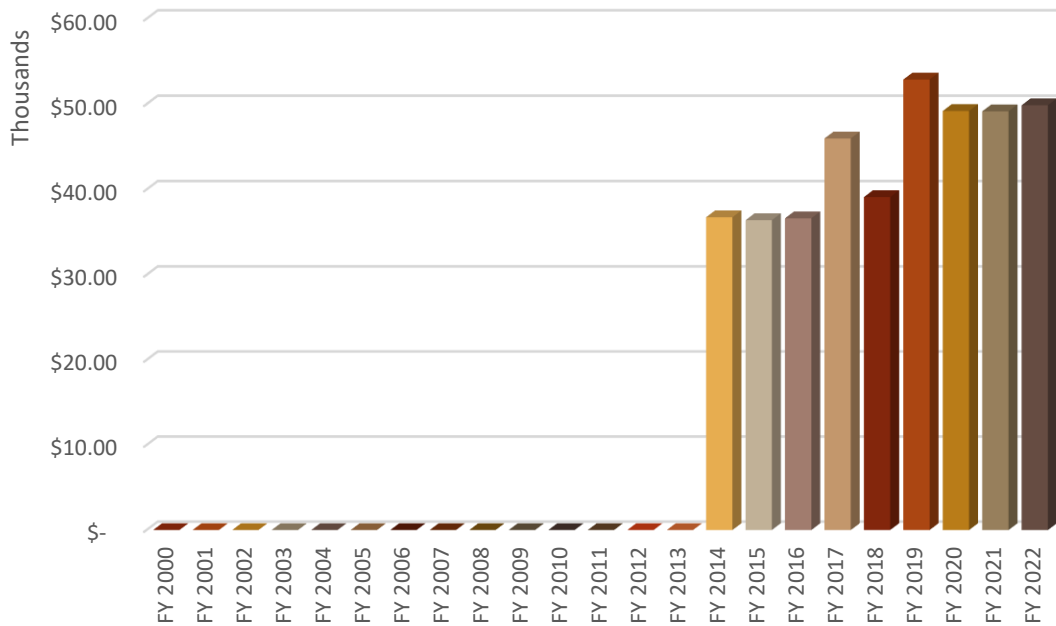


FIGURE 108 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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Emergency Comm Fund – 911 Operations

The 911 Operations Center provides citizens of Greater Lowndes County and Echols County with a timely and accurate communications link to emergency response services. The center provides all local government emergency response services within Lowndes and Echols counties with complete, accurate, timely and quality dispatch services. The center also manages and operates the Public Safety Radio System with near 100% reliability.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	2,313,708	2,457,588	2,607,428	2,517,147	2,874,064	356,917	14.18%
Services & Contracts	258,120	200,322	234,187	207,462	219,571	12,109	5.84%
Fleet Rentals	5,480	56,372	71,531	36,077	36,352	275	0.76%
Utilities	6,465	6,202	5,994	5,922	5,851	(71)	(1.20)%
Supplies & Materials	23,287	19,283	18,784	27,710	28,644	934	3.37%
Capital Outlay	-	-	-	19,626	-	(19,626)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	2,607,060	2,739,767	2,937,924	2,813,944	3,164,482	350,538	12.46%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	41	41	41	41	41	41	48	42	1

Annual Department Goals:

- Go live with Text to 911
- Improve fire dispatch times to dispatch 90% of the highest prioritization level emergency events within 60 seconds of receiving the call
- Achieve full staffing and add two positions to have a total of nine per shift while improving retention rates and reducing turnover
- Replace the 911 Center UPS batteries
- Replace the air conditioning units in the annex building and data center room
- Develop a plan to separate call takers and dispatchers
- Develop a plan to establish a redundant, alternate 911 Center

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Emergency Comm Fund – 911 Operations

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To answer 90% of 911 calls within 10 seconds</p> <p>Measure: % of calls answered within 10 seconds</p>	93%	95%	97%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To maintain less than 5 founded complaints annually</p> <p>Measure: # of founded complaints</p>	4	4	4	I – Safety and Quality of Life IV - Service
<p>Goal: To reduce turnover rate by 2% annually</p> <p>Measure: % turnover rate</p>	22.58%	12%	10%	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To implement Text to 911 service</p> <p>Measure: % of Text to 911 implemented</p>	-	2%	100%	I – Safety and Quality of Life II – Education IV – Service
<p>Goal: To increase employee training</p> <p>Measure: % of training hours compared to previous year</p>	-	+10%	+5%	I – Safety and Quality of Life II – Education IV - Service

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Emergency Comm Fund – 911 Operations

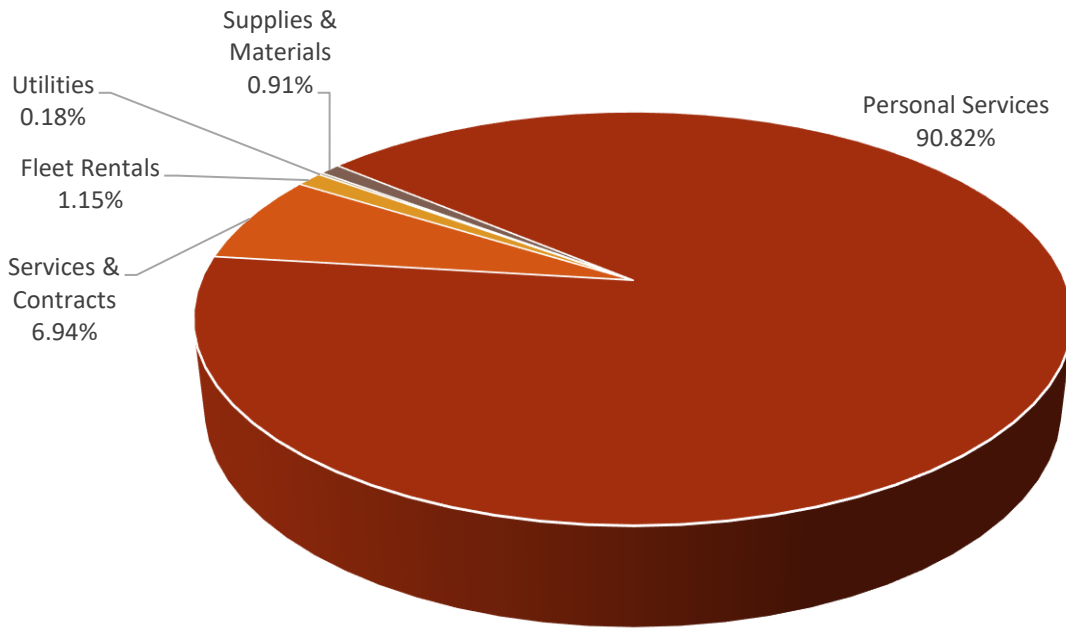


FIGURE 109 – 911 OPERATIONS – EXPENDITURES BY TYPE

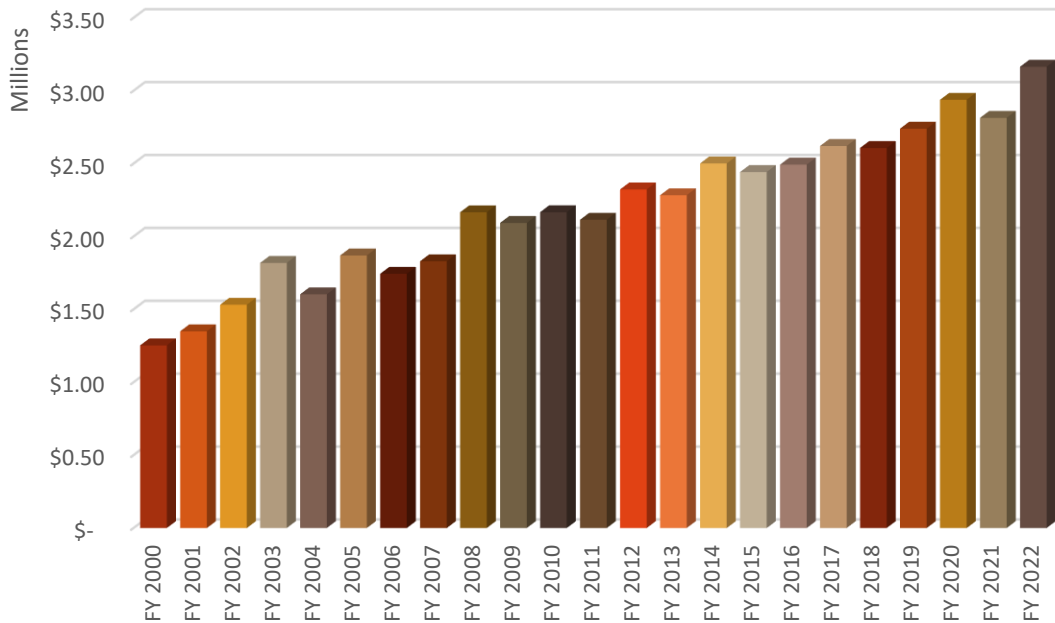


FIGURE 110 – 911 OPERATIONS - EXPENDITURE HISTORY

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Emergency Comm – Public Safety Radio System

The Public Safety Radio System is an 800 MHz radio communications system used to connect all emergency responders and support services for Lowndes and Echols counties. Users of the system pay a share of the recurring costs based on the number and types of equipment they have on hand.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	694,185	807,737	707,259	714,392	715,512	1,120	0.16%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	11,463	19,445	11,382	22,800	15,500	(7,300)	(32.02)%
Supplies & Materials	1,504	40,579	9,445	2,900	5,324	2,424	83.59%
Capital Outlay	-	-	-	-	157,697	157,697	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	707,152	867,761	728,086	740,092	894,033	153,941	20.80%

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Emergency Comm – Public Safety Radio System

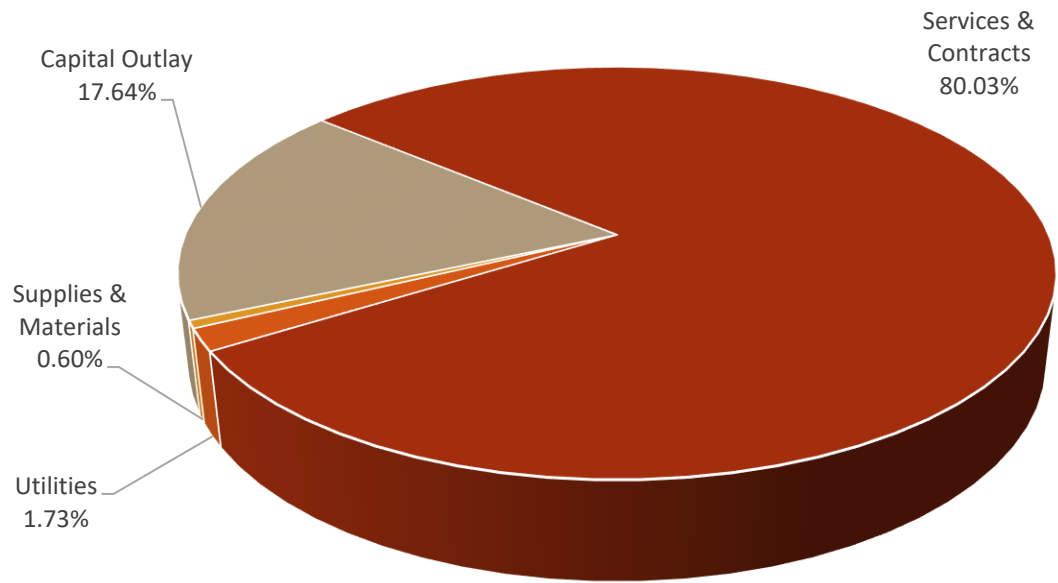


FIGURE 111 – PUBLIC SAFETY RADIO SYSTEM – EXPENDITURES BY TYPE

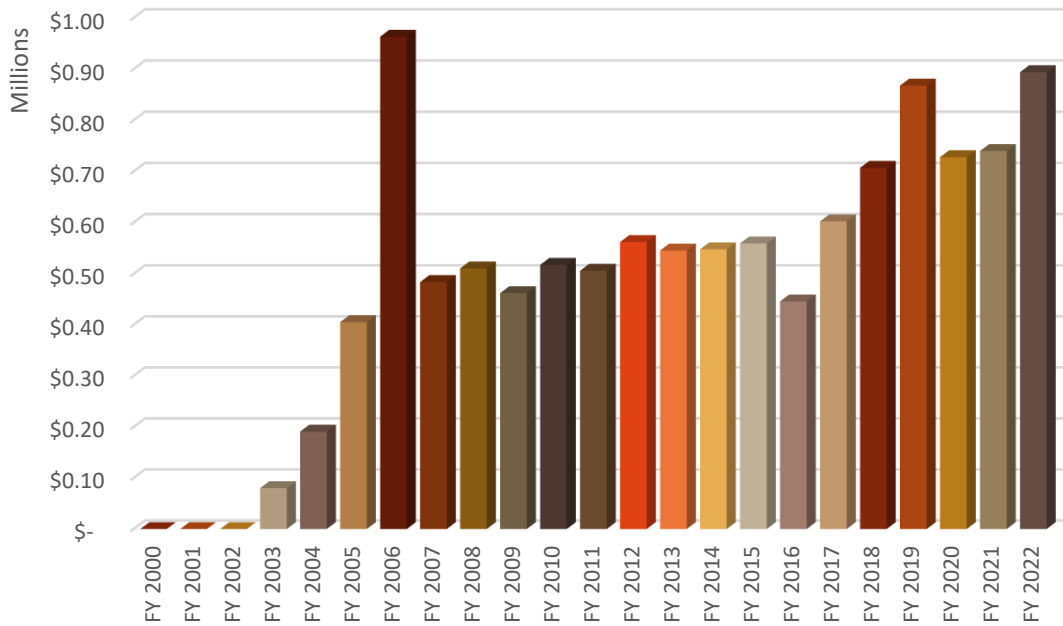


FIGURE 112 – PUBLIC SAFETY RADIO SYSTEM - EXPENDITURE HISTORY

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Victim/Witness Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
INTERGOVERNMENTAL:							
CITY OF HAHIRA	30.9	34.4	29.8	30.0	25.0	27.5	(8.33)%
CITY OF LAKE PARK	4.6	1.2	3.6	2.0	2.5	3.0	50.00%
CITY OF REMERTON	10.9	14.5	9.5	8.0	7.5	8.0	0.00%
CITY OF VALDOSTA	55.7	47.4	42.5	40.0	45.0	45.0	12.50%
TOTAL	102.1	97.6	85.3	80.0	80.0	83.5	4.38%
FINES & FORFEITURES:							
FINES – MAGISTRATE	0.9	1.2	1.7	1.5	1.5	1.5	0.00%
FINES – STATE COURT	94.2	196.9	112.4	115.0	115.0	145.0	26.09%
FINES – SUPERIOR COURT	10.9	12.3	6.5	7.5	7.0	7.5	0.00%
TOTAL	106.0	210.4	120.6	124.0	123.5	154.0	24.19%
TOTAL REVENUES	208.1	308.0	205.9	204.0	203.5	237.5	16.42%

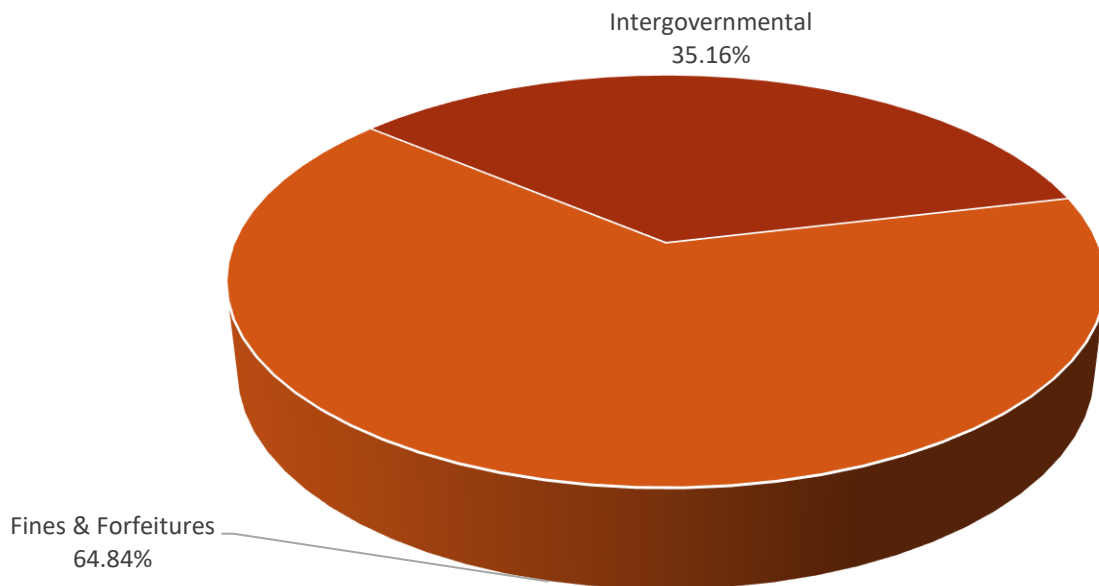


FIGURE 113 – VICTIM/WITNESS FUND - REVENUES BY SOURCE

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Victim/Witness – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	11.5	10.6	11.0	11.0	11.0	11.0	0.00%
LIFE INSURANCE	0.2	0.2	0.2	0.2	0.2	0.2	0.00%
RETIREMENT	8.2	9.6	10.7	8.4	8.9	9.2	9.80%
SALARIES – REGULAR	59.3	63.2	66.1	66.2	69.0	71.6	8.18%
SOCIAL SECURITY	4.7	5.0	5.2	4.8	5.1	5.3	9.05%
WORKERS COMPENSATION	0.4	0.4	0.2	0.2	0.2	0.2	12.86%
TOTAL	84.2	88.9	93.3	90.9	94.3	97.6	7.38%
SERVICES & CONTRACTS:							
APPROPRIATIONS	121.0	121.0	121.0	121.0	121.0	121.0	0.00%
CONT – OTHER	3.0	3.3	3.6	0.7	0.7	0.7	0.00%
ED & TRAIN – SEMINAR	-	0.4	0.3	0.6	0.8	0.6	0.00%
ED & TRAIN – TRAVEL	-	0.2	0.4	0.4	1.3	0.4	0.00%
PRINTING	-	0.2	0.1	0.3	0.9	0.3	0.00%
UNIFORMS	-	0.1	-	-	-	-	0.00%
TOTAL	124.0	125.2	125.4	123.0	124.7	123.0	0.00%
FLEET RENTALS:							
TECHNOLOGY FLEET	3.0	9.7	9.4	19.3	15.5	15.5	(19.67)%
TOTAL	3.0	9.7	9.4	19.3	15.5	15.5	(19.67)%
SUPPLIES & MATERIALS:							
OFFICE SUPPLIES	-	0.9	0.8	0.8	1.0	0.8	0.00%
SMALL TOOLS & EQUIP	-	0.6	-	-	-	-	0.00%
TOTAL	-	1.5	0.8	0.8	1.0	0.8	0.00%
TOTAL EXPENDITURES	211.1	225.3	228.9	233.9	235.5	236.8	1.25%

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Victim/Witness Fund - Expenditure Charts

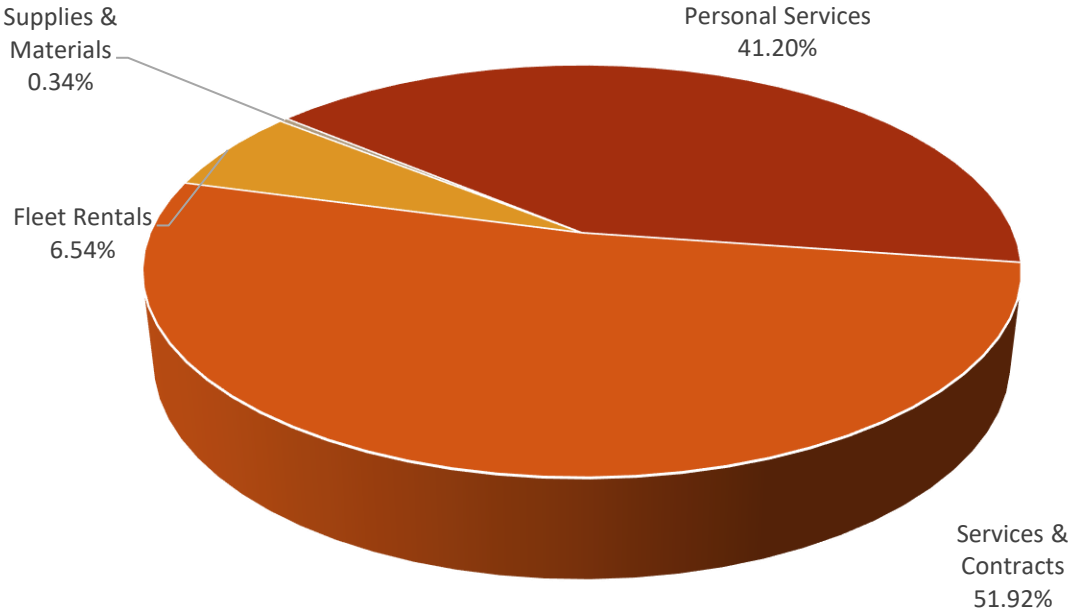


FIGURE 114 –VICTIM/WITNESS FUND – EXPENDITURES BY TYPE

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Victim/Witness Fund

The Victim/Witness funds are allocated to the District Attorney and are used for victim services. The District Attorney allocates a portion of those funds to the Solicitor's office as well. Revenues are from add-on fines for victim programs.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – V/W	90,139	104,258	107,911	112,923	115,837	2,914	2.58%
	211,138	225,257	228,910	233,922	236,836	2,914	1.25%

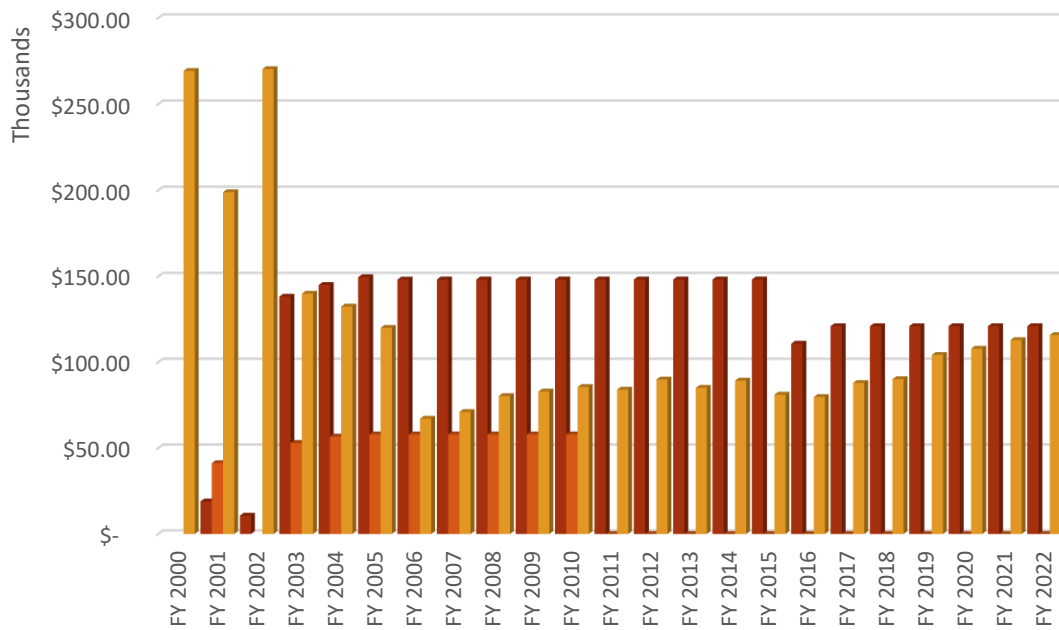


FIGURE 115 – VICTIM/WITNESS FUND - EXPENDITURE HISTORY

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Special Services Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
TAXES:							
ALCOHOLIC BEVERAGE	485.5	475.3	504.0	500.0	515.0	525.0	5.00%
BUSINESS/OCCUPATIONAL	454.4	401.5	532.0	400.0	475.0	475.0	18.75%
CABLE FRANCHISE	58.3	147.6	111.4	110.0	100.0	100.0	(9.09)%
FINANCIAL INSTITUTION	194.3	213.8	238.9	200.0	200.0	215.0	7.50%
INSURANCE PREMIUM	2,928.4	3,158.2	3,384.8	3,385.0	3,600.0	412.1	(87.83)%
SANITATION FRANCHISE	31.2	40.3	24.9	30.0	20.0	20.0	(33.33)%
TOTAL	4,152.2	4,436.7	4,796.0	4,625.0	4,910.0	1,747.1	(62.22)%
LICENSES & PERMITS:							
ALCOHOLIC BEVERAGE	120.8	136.5	142.3	135.0	135.0	140.0	3.70%
NPDES – STORMWATER	-	-	-	-	-	6.0	100.00%
SOIL CONTROL	-	1.6	-	-	-	-	0.00%
TOTAL	120.8	138.1	142.3	135.0	135.0	146.0	8.15%
CHARGES FOR SERVICE:							
DASHER – FIRE	11.3	58.5	15.0	15.0	15.0	-	(100.00)%
STORMWATER FEE	-	-	-	-	-	300.0	100.00%
ZONING FEES	38.9	32.5	34.5	36.0	40.0	25.0	(30.56)%
TOTAL	50.2	91.0	49.5	51.0	55.0	325.0	537.25%
MISCELLANEOUS:							
INSURANCE REIMB	-	24.7	6.2	-	-	-	0.00%
TOTAL	-	24.7	6.2	-	-	-	0.00%
OPERATING TRANSFERS:							
TRANSFERS IN – ACC TAX	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TOTAL	202.7	201.1	181.9	171.4	150.0	160.7	(6.25)%
TOTAL REVENUES	4,525.9	4,891.7	5,175.9	4,982.4	5,250.0	2,378.8	(52.26)%

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Special Services Fund – Revenue Charts

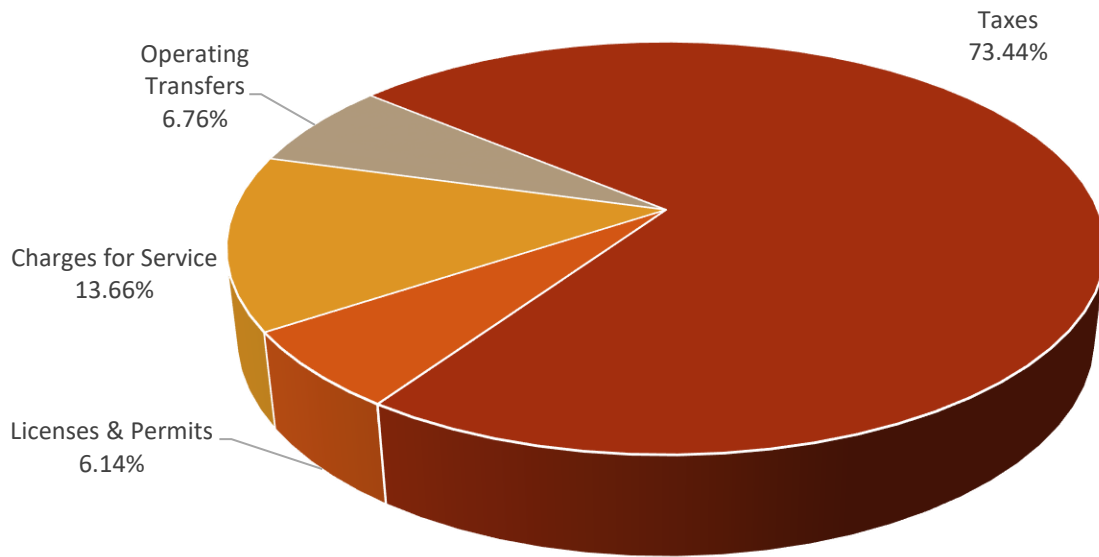


FIGURE 116 – SPECIAL SERVICES FUND - REVENUES BY SOURCE

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Special Services – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	304.0	298.2	292.8	297.0	792.0	121.0	(59.26)%
LIFE INSURANCE	2.5	2.4	2.4	2.7	6.7	1.2	(55.91)%
OTHER EMP BENEFITS	19.6	28.2	23.6	27.3	27.5	-	(100.00)%
RETIREMENT	177.1	213.0	203.8	187.5	515.6	87.5	(53.32)%
SALARIES – REGULAR	1,087.3	1,192.1	1,160.8	1,294.0	3,455.7	593.3	(54.15)%
SALARIES – VOLUNTEER	136.1	133.7	118.3	175.0	175.0	-	(100.00)%
SOCIAL SECURITY	90.0	97.1	93.3	92.8	257.7	43.4	(53.28)%
WORKERS COMPENSATION	26.8	29.0	11.2	14.8	48.4	5.6	(62.16)%
TOTAL	1,843.4	1,993.6	1,906.1	2,091.0	5,278.5	852.0	(59.26)%
SERVICES & CONTRACTS:							
ADVERTISING	4.7	5.7	4.9	5.6	5.7	5.5	(0.90)%
APPROPRIATIONS	855.8	882.6	856.8	980.8	1,026.2	886.4	(9.63)%
CONT – OTHER	143.0	125.2	124.5	136.8	146.9	125.8	(8.05)%
CONT – SGRC	69.9	69.9	70.3	70.3	71.0	71.0	0.93%
DUES – ORGANIZATIONS	1.3	1.2	0.8	3.5	5.1	1.4	(61.31)%
ED & TRAIN – SEMINAR	3.8	2.3	3.9	4.4	7.8	5.1	15.91%
ED & TRAIN – TRAVEL	(0.3)	5.7	4.7	4.6	11.3	3.5	(23.08)%
FACILITY – REPAIR/MAINT	21.0	19.6	24.4	10.0	12.6	-	(100.00)%
FEES – ORGANIZATIONS	2.1	0.1	-	-	-	-	0.00%
FIREFIGHTER BANQUET	4.7	3.5	3.2	3.4	4.0	-	(100.00)%
GASOLINE & DIESEL	1.4	3.0	1.2	0.2	-	-	(100.00)%
OTHER EQUIP – R/M	5.4	14.7	4.6	18.4	6.5	-	(100.00)%
POSTAGE & SHIPPING	-	0.7	0.1	-	1.0	0.1	100.00%
PRINTING	4.9	5.9	1.6	2.3	3.2	2.0	(13.04)%
PROFESSIONAL SERVICES	0.6	-	-	170.7	52.5	52.5	(69.24)%
RENT/LEASE	0.6	0.3	0.2	-	-	-	0.00%
ROAD MAINT – OTHER	6.5	-	-	-	-	-	0.00%
SUBSCRIPTIONS	-	4.9	5.2	-	-	-	0.00%
TRAVEL	0.3	1.1	0.8	0.4	2.2	0.2	(52.63)%
UNIFORMS	12.1	12.3	12.5	17.2	36.3	1.3	(94.64)%
VEHICLE – REPAIR/MAINT	0.3	4.4	-	-	2.5	-	0.00%
TOTAL	1,138.2	1,163.0	1,119.5	1,428.5	1,397.7	1,154.5	(19.18)%
FLEET RENTALS:							
FLEET RENTAL	228.3	254.9	175.8	274.1	272.6	23.0	(91.62)%
TECHNOLOGY FLEET	11.9	10.2	9.3	10.6	14.6	7.1	(33.09)%
TOTAL	240.1	265.0	185.1	284.6	287.2	30.0	(89.45)%

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Special Services – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
UTILITIES:							
UTILITIES – CABLE TV	1.5	1.7	2.2	1.8	1.9	-	(100.00)%
UTILITIES – CELL PHONES	9.7	13.7	17.5	15.1	17.9	5.2	(65.32)%
UTILITIES – ELECTRICITY	52.8	56.6	50.4	54.3	52.0	-	(100.00)%
UTILITIES – LP FUEL	18.2	9.4	2.4	5.7	8.0	-	(100.00)%
UTILITIES – TELEPHONE	14.1	10.0	7.9	9.4	9.4	-	(99.85)%
UTILITIES – WATER	1.7	1.7	1.7	1.7	1.8	-	(100.00)%
TOTAL	98.1	93.0	82.0	88.0	91.1	5.3	(94.02)%
SUPPLIES & MATERIALS:							
CHEMICAL SUPPLIES	1.3	1.1	1.7	1.7	8.5	-	(100.00)%
JANITORIAL SUPPLIES	2.7	1.5	2.2	2.3	2.4	-	(100.00)%
OFFICE SUPPLIES	2.4	2.5	1.9	1.9	2.4	1.4	(26.32)%
PROGRAM SUPPLIES	12.7	19.5	16.5	22.5	29.2	8.8	(60.89)%
SAFETY ITEMS	9.2	99.9	48.8	110.6	128.1	0.1	(99.93)%
SMALL TOOLS & EQUIP	784.2	353.8	70.3	103.4	131.2	1.7	(98.32)%
TOTAL	812.6	478.2	141.3	242.4	301.8	12.0	(95.04)%
CAPITAL OUTLAY:							
OTHER CAPITAL EQUIP	-	19.7	52.7	111.5	415.5	-	(100.00)%
ROLLING STOCK	-	-	29.2	350.0	1,344.0	-	(100.00)%
TOTAL	-	19.7	81.9	461.5	1,759.5	-	(100.00)%
OPERATING TRANSFERS:							
TRANSFER OUT – GENERAL	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
TOTAL	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
TOTAL EXPENDITURES	4,457.4	4,337.6	3,840.9	4,921.1	9,440.8	2,378.8	(51.66)%

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Special Services Fund - Expenditure Charts

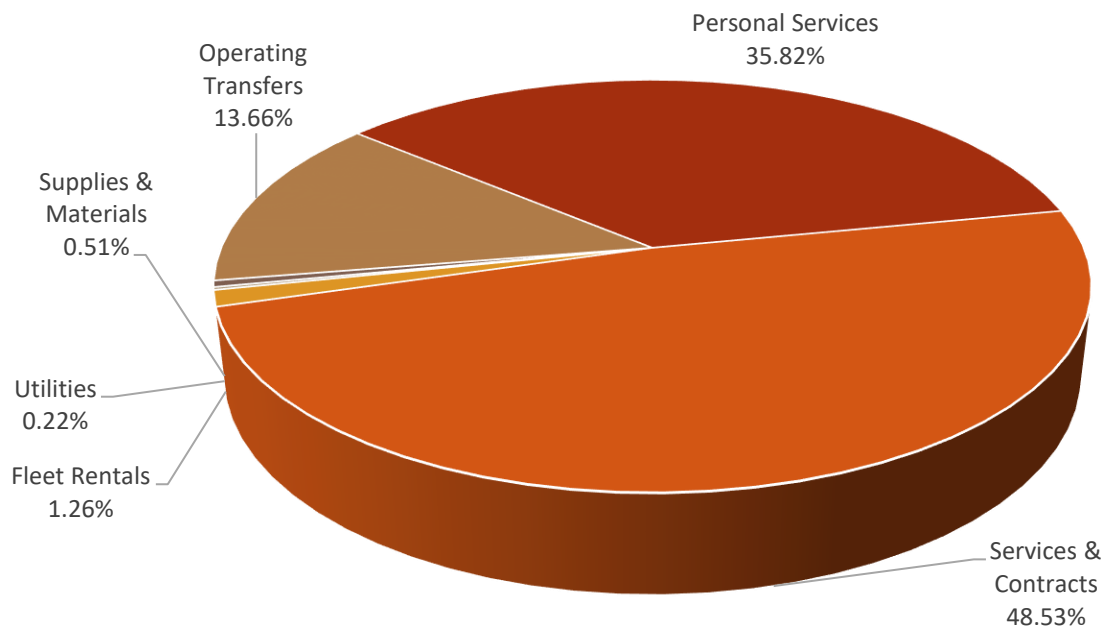


FIGURE 117 –SPECIAL SERVICES FUND – EXPENDITURES BY TYPE

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Special Services Fund - Facilities Maintenance

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is specifically for the Fire/Rescue. It is presented here for historical purposes as Fire/Rescue and related budgets have moved to a separate fund for FY 2022.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	31,694	38,065	41,875	28,305	-	(28,305)	(100.00)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	86,538	77,583	62,367	71,060	-	(71,060)	(100.00)%
Supplies & Materials	261	223	142	200	-	(200)	(100.00)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	118,493	115,871	104,383	99,565	-	(99,565)	(100.00)%

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect all facilities four times per year and make needed repairs

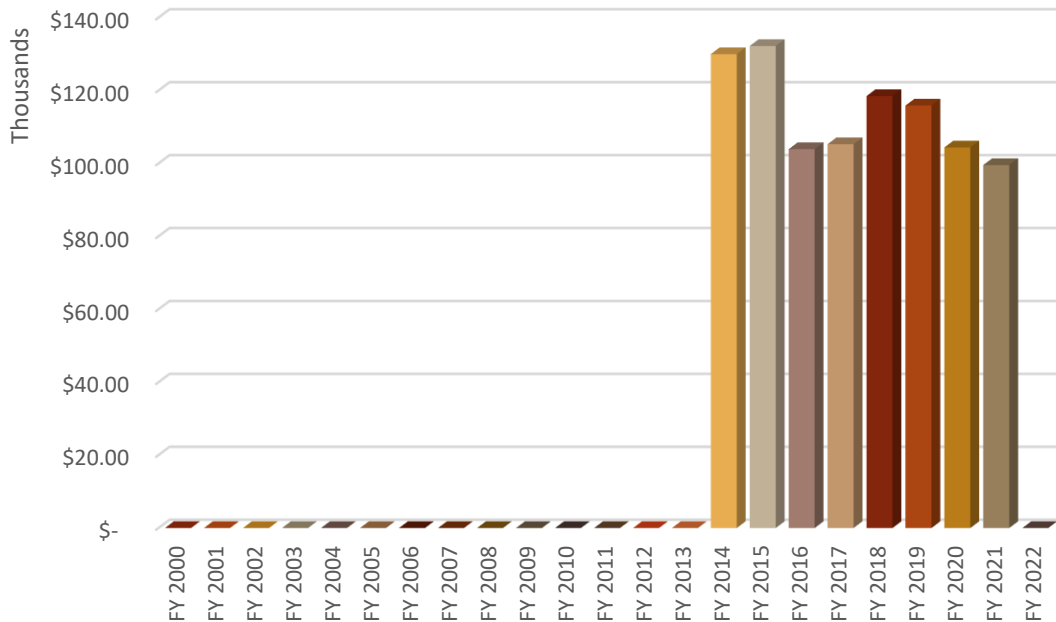


FIGURE 118 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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Special Services Fund – NPDES- Stormwater

This division is a part of the Engineering Department which relates to monitoring of stormwater and public education. It was previously accounted for in the General Fund but has been moved for FY 2022. The division will be expanded in the coming year to include maintenance of easements.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	66,424	66,424	100.00%
Services & Contracts	-	-	-	-	77,900	77,900	100.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	750	750	100.00%
Supplies & Materials	-	-	-	-	2,050	2,050	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	147,124	147,124	100.00%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	-	-	-	-	-	-	1	1

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Special Services Fund – NPDES- Stormwater

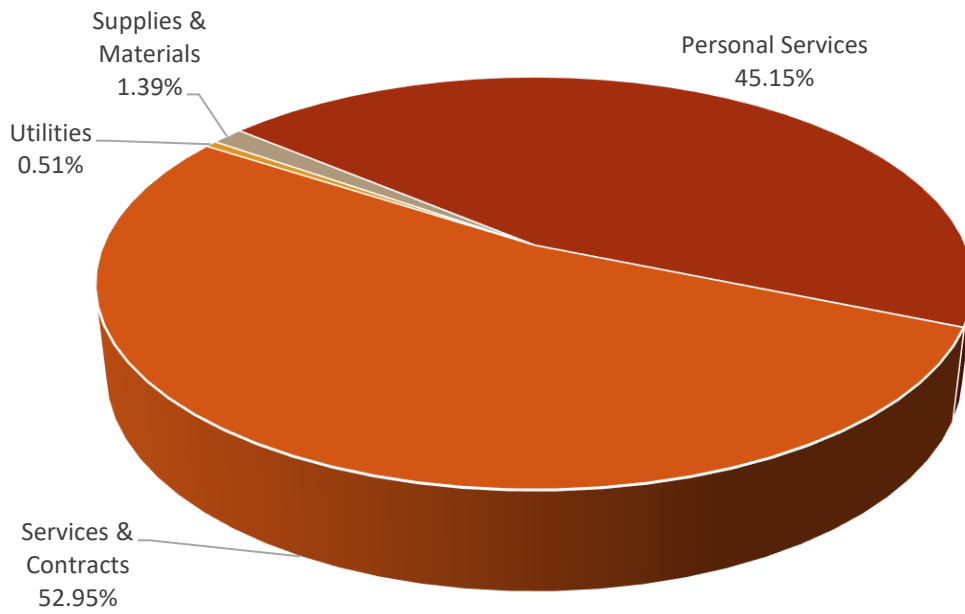


FIGURE 119 –NPDES - STORMWATER – EXPENDITURES BY TYPE

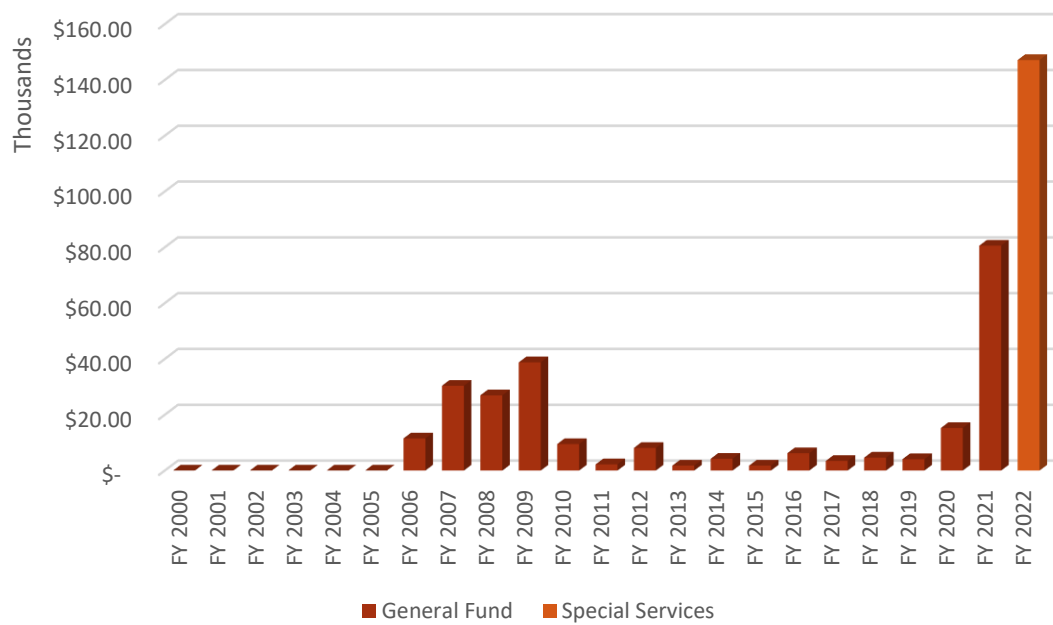


FIGURE 120 – NPDES - STORMWATER - EXPENDITURE HISTORY

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Special Services Fund – Fire/Rescue

Lowndes County Fire Rescue serves to protect and enhance the safety and well-being of citizens throughout the County. The department is committed to creating a safer community through prevention education, preparedness and effective emergency response. For FY 2022, Fire/Rescue moves to the Fire Services Fund and appears here for historical purposes only.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,361,399	1,356,654	1,269,663	1,362,429	-	(1,362,429)	(100.00)%
Services & Contracts	224,622	239,560	197,119	225,168	-	(225,168)	(100.00)%
Fleet Rentals	215,327	244,430	161,850	263,858	-	(263,858)	(100.00)%
Utilities	9,437	12,666	16,037	13,333	-	(13,333)	(100.00)%
Supplies & Materials	810,193	425,415	129,598	231,096	-	(231,096)	(100.00)%
Capital Outlay	-	19,731	81,860	461,500	-	(461,500)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	2,620,979	2,325,456	1,856,127	2,557,384	-	(2,557,384)	(100.00)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	20	20	16.5	17	17	26	62	-	(17)

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Special Services Fund – Fire/Rescue

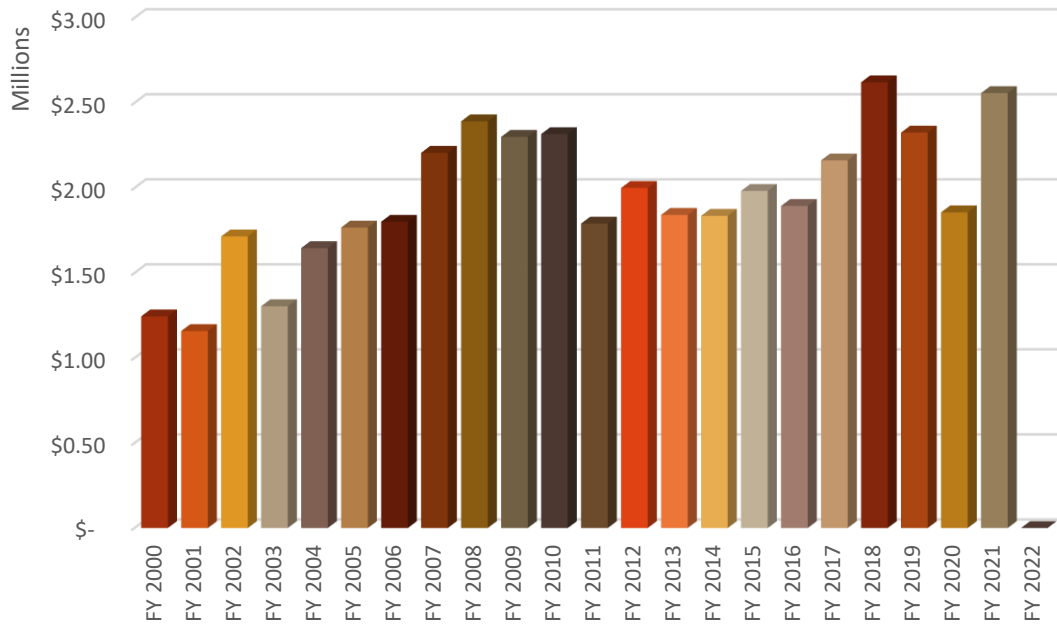


FIGURE 121 – FIRE/RESCUE - EXPENDITURE HISTORY

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Special Services Fund – Code Enforcement

Previously accounted for in the Fire Rescue division, Code Enforcement was originally moved to Zoning for fiscal year 2019 but instead became an independent department. Code Enforcement is responsible for ensuring quality of life and safety through enforcement of county ordinances.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	190,651	272,981	283,347	303,554	20,207	7.13%
Services & Contracts	-	6,488	7,447	9,809	13,063	3,254	33.17%
Fleet Rentals	-	-	16,956	15,103	19,745	4,642	30.74%
Utilities	-	1,254	2,178	2,178	2,150	(28)	(1.29)%
Supplies & Materials	-	6,552	4,429	1,010	1,340	330	32.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	204,944	303,991	311,447	339,852	28,405	9.12%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	-	4	4	4	4	4	4	-

Annual Department Goals:

- Develop SOP/Training Guides
- Create Care of Premises ordinance – combine existing applicable ordinances and incorporate portions of International Property Maintenance Code
- Establish community footprint by incorporating social media, informational/educational pamphlets, and creating clean-up events
- Create a relationship with Code Enforcement and the City Marshals for Valdosta, Hahira, Lake Park and Dasher to exchange ideas and solutions

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Special Services Fund – Code Enforcement

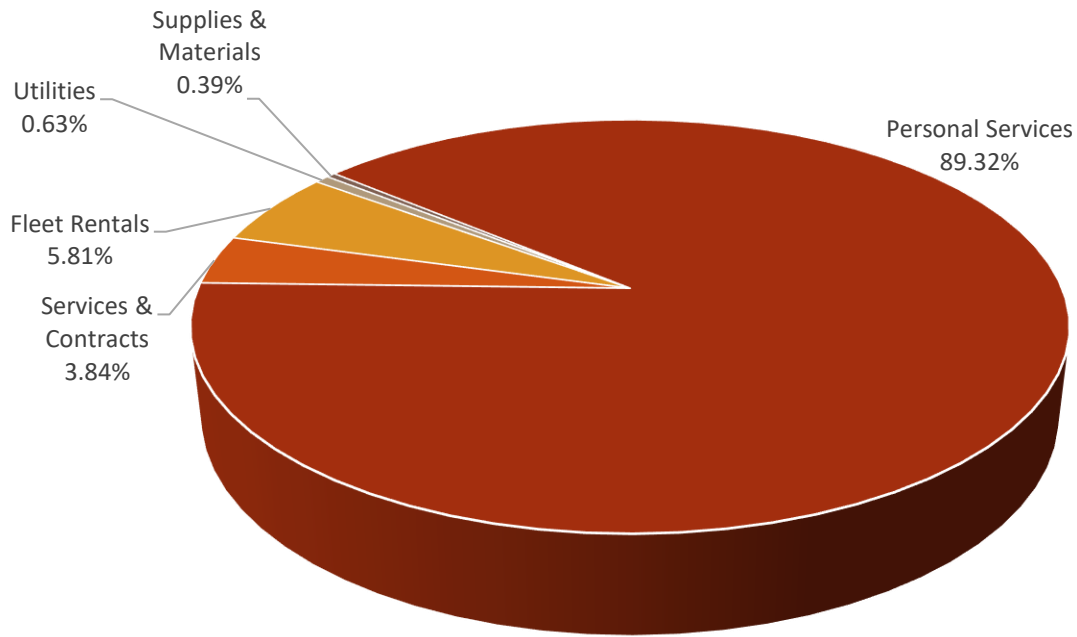


FIGURE 122 – CODE ENFORCEMENT – EXPENDITURES BY TYPE

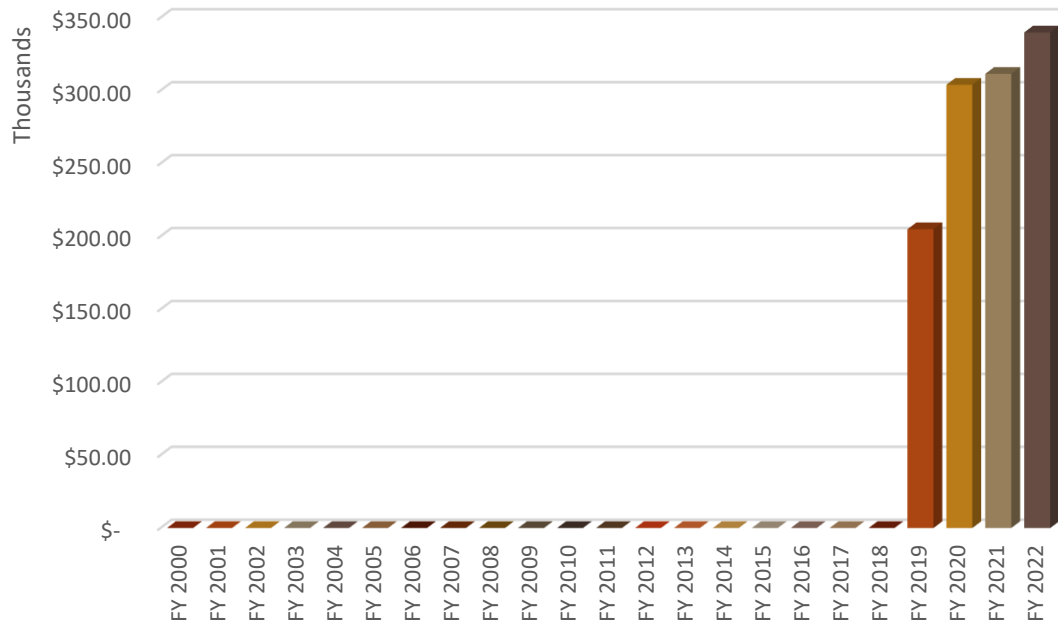


FIGURE 123 – CODE ENFORCEMENT - EXPENDITURE HISTORY

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Special Services Fund – Mosquito Control

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

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	63,739	64,583	66,889	60,561	65,583	5,022	8.29%
Services & Contracts	63,757	45,936	45,790	45,940	45,940	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	445	291	291	291	295	4	1.37%
Supplies & Materials	19,901	18,768	9,011	10,413	11,592	1,179	11.32%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	147,841	129,577	121,981	117,205	123,410	6,205	5.29%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	1	1	1	1	1	1	1	1	-

Annual Department Goals:

- Sponsor two employee events per year to boost morale
- Reduce employee and vehicle accidents by 2% annually
- Complete all work order requests within 10 days
- Larvicide all mosquito routes four times annually

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Special Services Fund – Mosquito Control

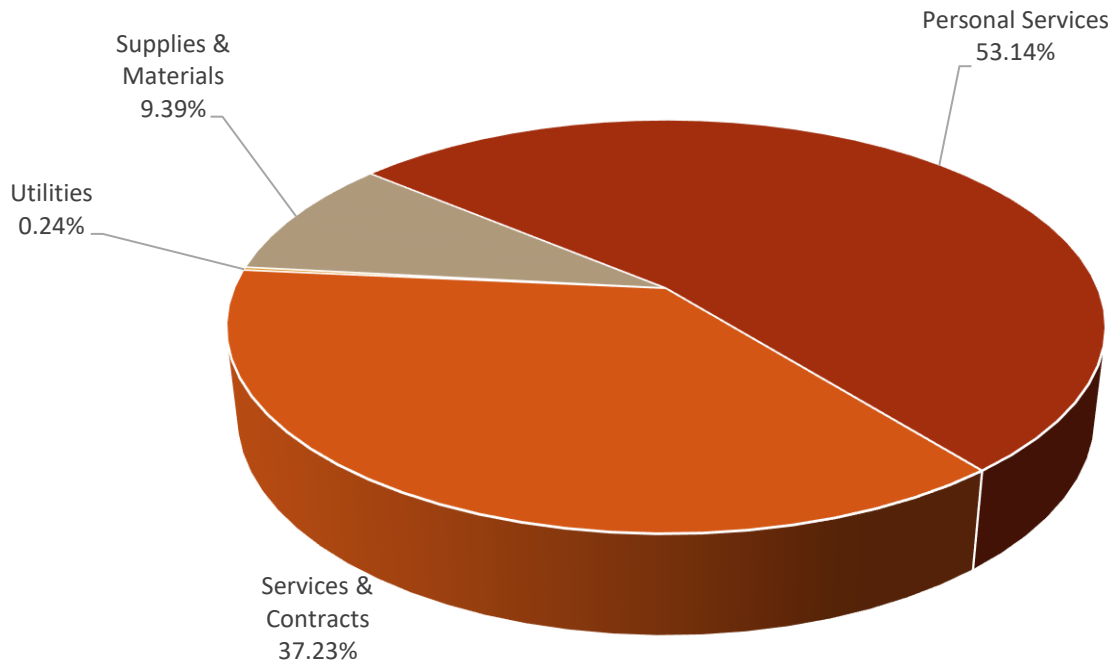


FIGURE 124 – MOSQUITO CONTROL – EXPENDITURES BY TYPE

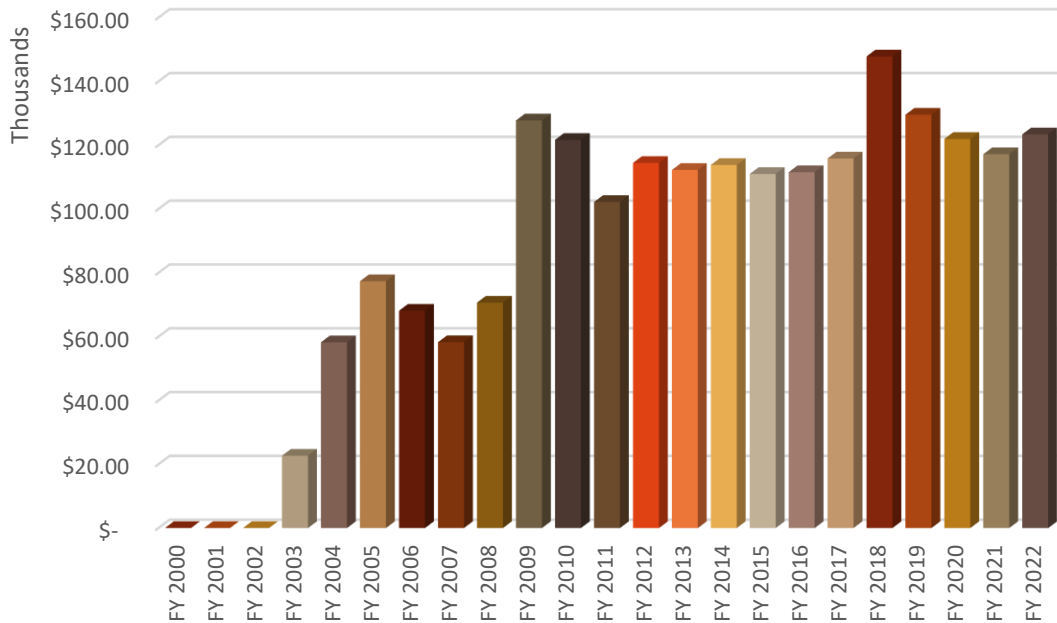


FIGURE 125 – MOSQUITO CONTROL - EXPENDITURE HISTORY

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Special Services Fund – Planning/Zoning

The Planning/Zoning division was previous two separate departments. Planning provides support to internal and external customers largely regrading land use and special tax lighting districts. Planning is responsible for rezoning cases, text amendments to the Unified Land Development Code (ULDC), subdivision plats, special tax lighting districts and the Technical Review Committee (TRC). Zoning provides support on land use compliance to assure that private property is planned and developed consistent with the Greater Lowndes Comprehensive Plan. Zoning is also responsible for providing land use education and support to the general public.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	195,211	131,688	135,279	384,709	416,434	31,725	8.25%
Services & Contracts	4,765	4,311	4,658	183,946	65,117	(118,829)	(100.00)%
Fleet Rentals	2,361	1,973	1,190	2,860	6,374	3,514	122.87%
Utilities	600	426	575	1,134	2,064	930	82.01%
Supplies & Materials	1,593	11,232	1,117	2,530	950	(1,580)	(62.45)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	204,531	149,629	142,819	575,179	490,939	(84,240)	(14.65)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	2.5	2.5	2.5	2.5	5	5	5	5	-

Annual Department Goals:

- To reduce the deficit in street lighting by 10% annually
- To reduce the time for delivering subdivision review comments by 10%
- To deplete the list of pending zoning map corrections
- To gain a basic level of understanding and proficiency for daily department outputs by all employees
- To update the ULDC

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Special Services Fund – Planning/Zoning

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To reduce the deficit in street lighting by 10% annually</p> <p>Measure: \$ reduction in street lighting deficit</p>	\$(15,656)	\$(14,090)	Done	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To reduce the time for delivering subdivision comments by 10%</p> <p>Measure: % reduction in days to review subdivision and deliver comments</p>	0%	0%	10%	IV – Service
<p>Goal: To deplete the list of pending zoning map corrections</p> <p>Measure: % of current list still pending review</p>	20%	5%	0%	II – Education IV – Service

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Special Services – Planning/Zoning

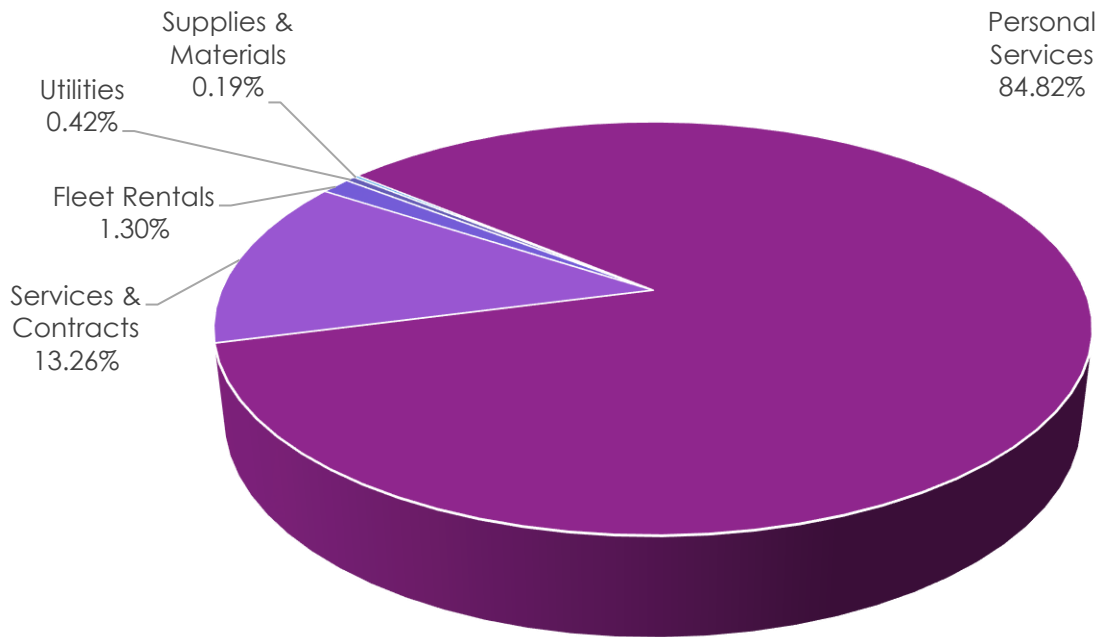


FIGURE 126 – PLANNING/ZONING – EXPENDITURES BY TYPE

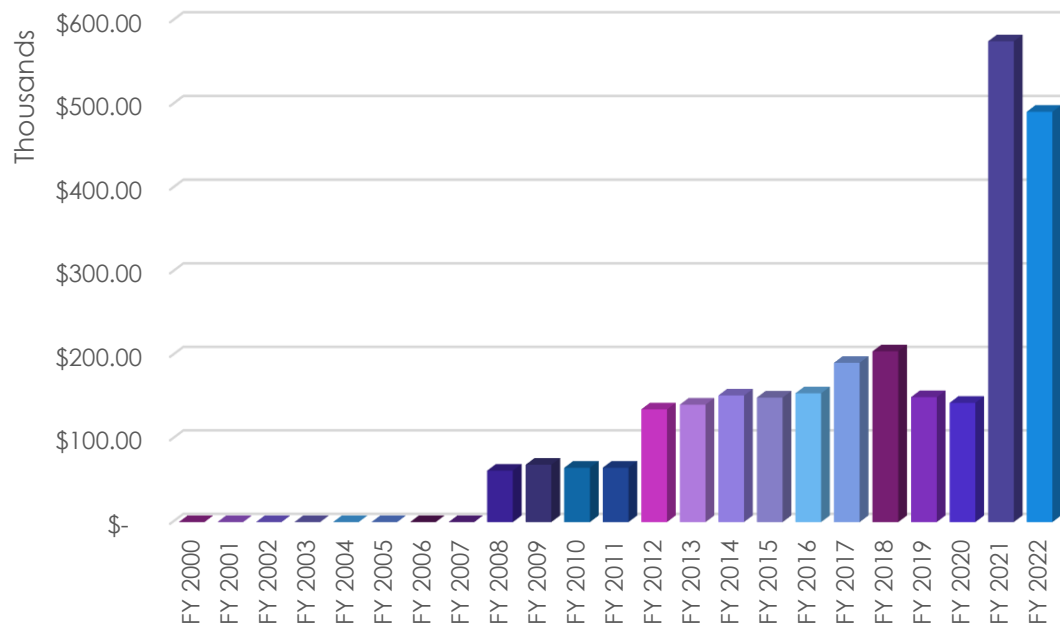


FIGURE 127 – PLANNING/ZONING - EXPENDITURE HISTORY

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Special Services Fund - Non-departmental

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Contingency	3,270	14,635	40	100,000	97,313	(2,687)	(2.69)%
SGRC Dues	69,275	69,794	70,297	70,297	70,953	656	0.93%
Arts Commission	70,000	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	387,526	387,526	393,366	411,530	436,009	24,479	5.95%
Planning Comm/MPO	13,921	15,924	15,180	15,500	15,435	(65)	(0.42)%
VALOR/GIS	259,442	261,608	265,281	268,009	262,799	(5,210)	(1.94)%
Transfers Out	325,000	325,000	325,000	325,000	325,000	-	0.00%

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Fire Services Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
TAXES:							
INSURANCE PREMIUM	-	-	-	-	-	3,338.0	100.00%
PROPERTY TAX – FIRE	-	-	-	-	-	4,274.9	100.00%
TOTAL	-	-	-	-	-	7,612.9	100.00%
CHARGES FOR SERVICE:							
DASHER – FIRE	-	-	-	-	-	15.0	100.00%
TOTAL	-	-	-	-	-	15.0	100.00%
TOTAL REVENUES	-	-	-	-	-	7,627.9	100.00%

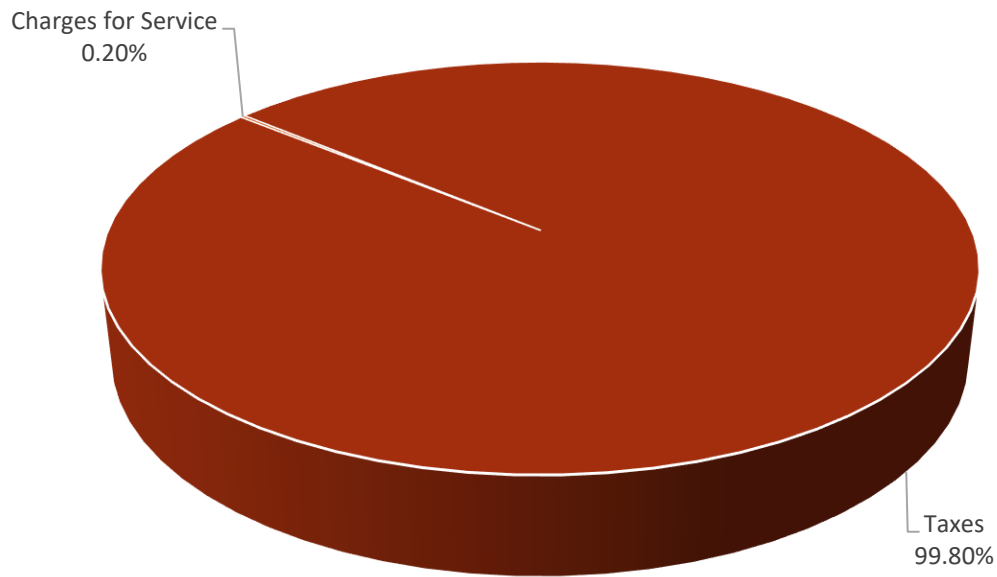


FIGURE 128 – FIRE SERVICES FUND - REVENUES BY SOURCE

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Fire Services Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	-	-	-	-	-	682.0	100.00%
LIFE INSURANCE	-	-	-	-	-	5.5	100.00%
OTHER EMP BENEFITS	-	-	-	-	-	27.5	100.00%
RETIREMENT	-	-	-	-	-	455.6	100.00%
SALARIES – REGULAR	-	-	-	-	-	3,059.0	100.00%
SALARIES – VOLUNTEER	-	-	-	-	-	175.0	100.00%
SOCIAL SECURITY	-	-	-	-	-	229.3	100.00%
WORKERS COMPENSATION	-	-	-	-	-	45.3	100.00%
TOTAL	-	-	-	-	-	4,679.3	100.00%
SERVICES & CONTRACTS:							
ADVERTISING	-	-	-	-	-	0.2	100.00%
APPROPRIATIONS	-	-	-	-	-	131.5	100.00%
CONT – OTHER	-	-	-	-	-	129.6	100.00%
DUES – ORGANIZATIONS	-	-	-	-	-	3.9	100.00%
ED & TRAIN – SEMINAR	-	-	-	-	-	2.7	100.00%
ED & TRAIN – TRAVEL	-	-	-	-	-	7.1	100.00%
FACILITY – REPAIR/MAINT	-	-	-	-	-	21.0	100.00%
FIREFIGHTER BANQUET	-	-	-	-	-	7.0	100.00%
OTHER EQUIP – R/M	-	-	-	-	-	6.5	100.00%
PRINTING	-	-	-	-	-	0.5	100.00%
TRAVEL	-	-	-	-	-	0.5	100.00%
UNIFORMS	-	-	-	-	-	65.0	100.00%
VEHICLE – REPAIR/MAINT	-	-	-	-	-	7.5	100.00%
TOTAL	-	-	-	-	-	382.9	100.00%
FLEET RENTALS:							
FLEET RENTAL	-	-	-	-	-	222.5	100.00%
TECHNOLOGY FLEET	-	-	-	-	-	7.5	100.00%
TOTAL	-	-	-	-	-	230.0	100.00%
UTILITIES:							
UTILITIES – CABLE TV	-	-	-	-	-	1.9	100.00%
UTILITIES – CELL PHONES	-	-	-	-	-	16.9	100.00%
UTILITIES – ELECTRICITY	-	-	-	-	-	88.0	100.00%
UTILITIES – LP FUEL	-	-	-	-	-	10.0	100.00%
UTILITIES – TELEPHONE	-	-	-	-	-	9.4	100.00%
UTILITIES – WATER	-	-	-	-	-	5.4	100.00%
TOTAL	-	-	-	-	-	131.6	100.00%

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Fire Services Fund – Expenditures by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SUPPLIES & MATERIALS:							
CHEMICAL SUPPLIES	-	-	-	-	-	8.5	100.00%
JANITORIAL SUPPLIES	-	-	-	-	-	2.4	100.00%
OFFICE SUPPLIES	-	-	-	-	-	1.0	100.00%
PROGRAM SUPPLIES	-	-	-	-	-	19.8	100.00%
SAFETY ITEMS	-	-	-	-	-	180.4	100.00%
SMALL TOOLS & EQUIP	-	-	-	-	-	120.6	100.00%
TOTAL	-	-	-	-	-	332.6	100.00%
CAPITAL OUTLAY:							
ROLLING STOCK	-	-	-	-	-	1,260.0	100.00%
TOTAL	-	-	-	-	-	1,260.0	100.00%
TOTAL EXPENDITURES	-	-	-	-	-	7,016.4	100.00%

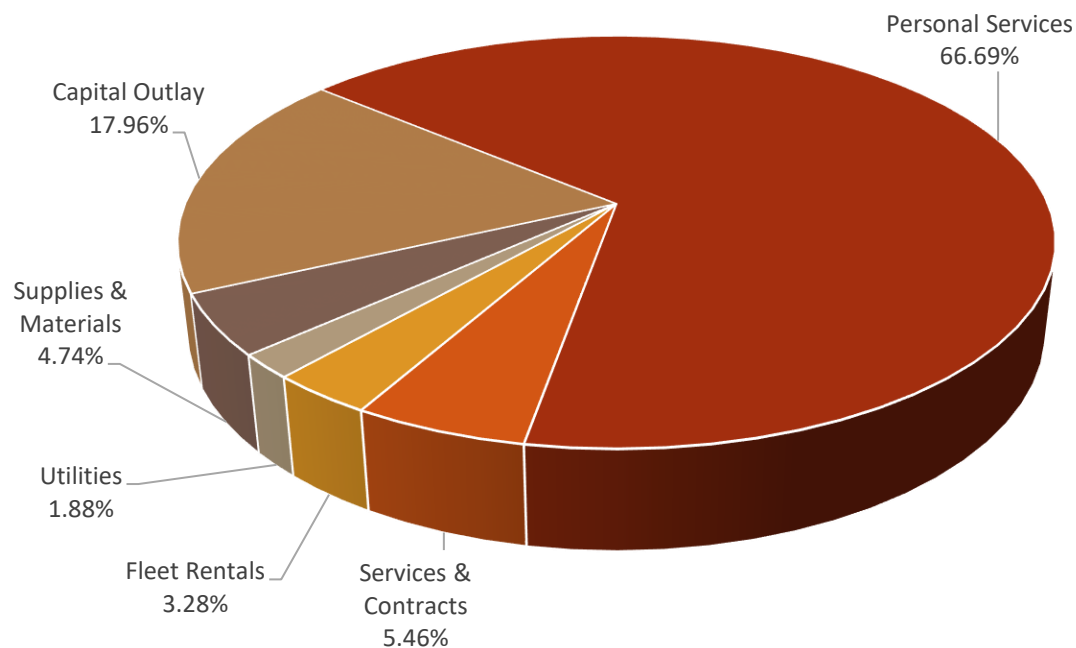


FIGURE 129 –FIRE SERVICES FUND – EXPENDITURES BY TYPE

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Fire Services Fund - Facilities Maintenance

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is specifically for the Fire/Rescue. This division was moved from the Special Services Fund for FY 2022 due to the expansion of the Fire Department and special tax district.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	50,496	50,496	100.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	112,810	112,810	100.00%
Supplies & Materials	-	-	-	-	200	200	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	163,506	163,506	100.00%

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect all facilities four times per year and make needed repairs

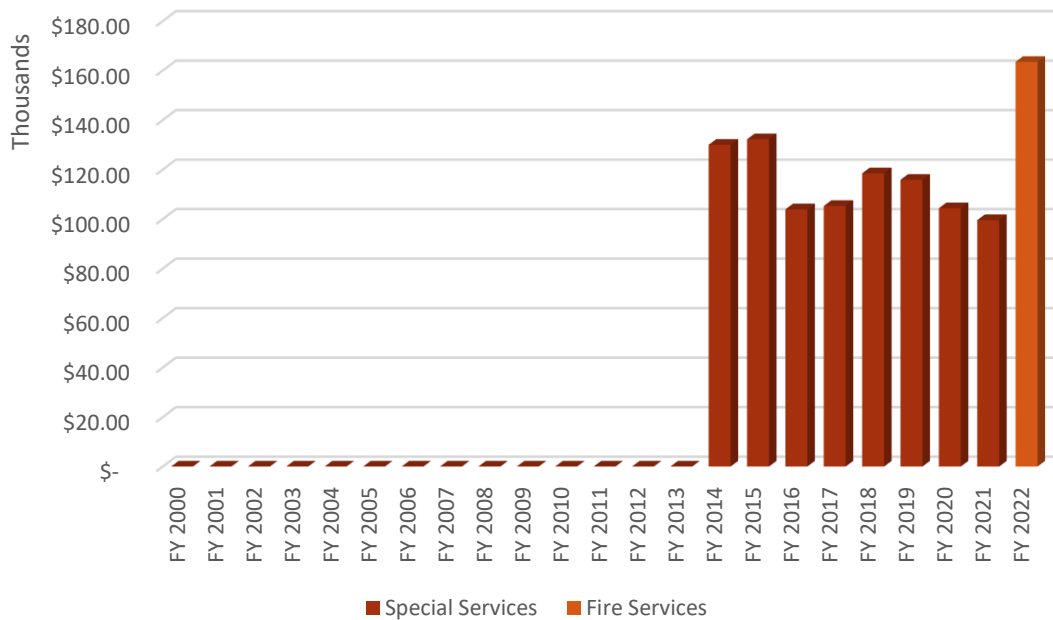


FIGURE 130 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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Fire Services Fund – Fire/Rescue

Lowndes County Fire Rescue serves to protect and enhance the safety and well-being of citizens throughout the County. The department is committed to creating a safer community through prevention education, preparedness and effective emergency response. This division was moved from the Special Services Fund for FY 2022 due to the expansion of the Fire Department and special tax district.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	4,679,306	4,679,306	100.00%
Services & Contracts	-	-	-	-	332,359	33,2359	100.00%
Fleet Rentals	-	-	-	-	230,016	230,016	100.00%
Utilities	-	-	-	-	18,820	18,820	100.00%
Supplies & Materials	-	-	-	-	332,410	332,410	100.00%
Capital Outlay	-	-	-	-	1,260,000	1,260,000	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	6,852,911	6,852,911	100.00%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	-	-	-	-	-	-	62	62

Annual Department Goals:

- Complete staffing of Ladder 31 and place in service
- Fix rank structure at Headquarters (add Battalion Chiefs)
- Fix rank structure for volunteers
- Standardize equipment on apparatuses
- Complete ISO requirements for regression letter
- Complete station clean-ups
- Order new commercial cab firetruck
- Complete air truck remodels
- Improve PR to our community and citizens
- Complete fire prevention month
- Provide a lunch and learn with each shift

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Fire Services Fund – Fire/Rescue

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To improve response time by 10% annually</p> <p>Measure: Average response time</p>	12:30	10:00	9:00	I – Safety and Quality of Life IV – Service
<p>Goal: To increase public safety programs to better educate the public on fire prevention and safety</p> <p>Measure: # of public safety programs held</p>	38	48	50	I – Safety and Quality of Life II – Education IV – Service
<p>Goal: To provide additional training to reduce loss of time incidents and improve effectiveness</p> <p>Measure: % reduction in loss of time incidents</p>	12%	50%	50%	I – Safety and Quality of Life II – Education IV – Service

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Fire Services Fund – Fire/Rescue

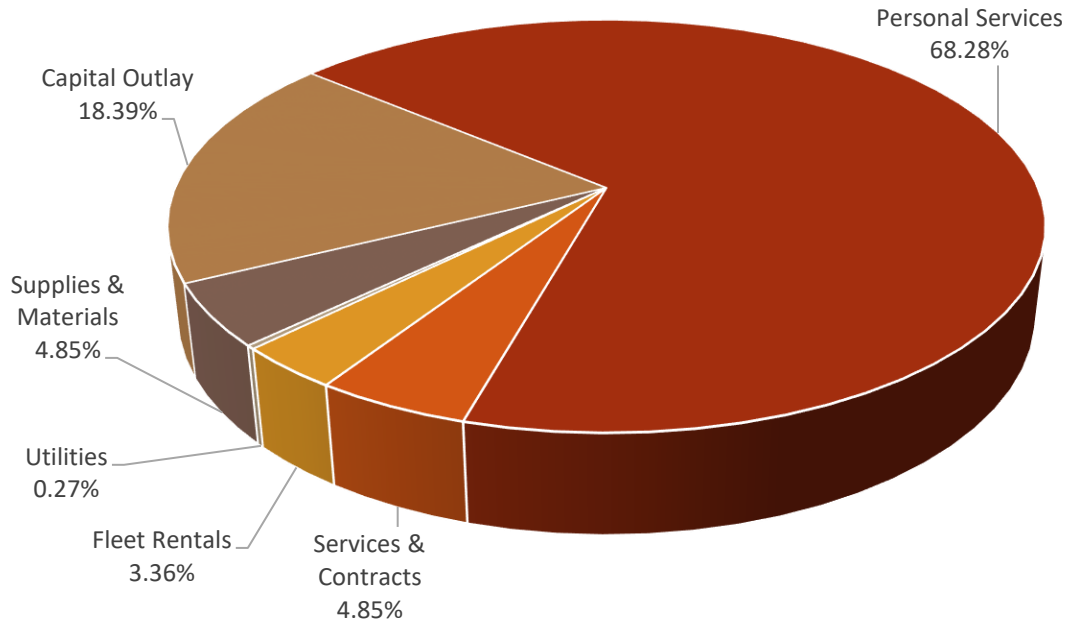


FIGURE 131 –FIRE/RESCUE – EXPENDITURES BY TYPE

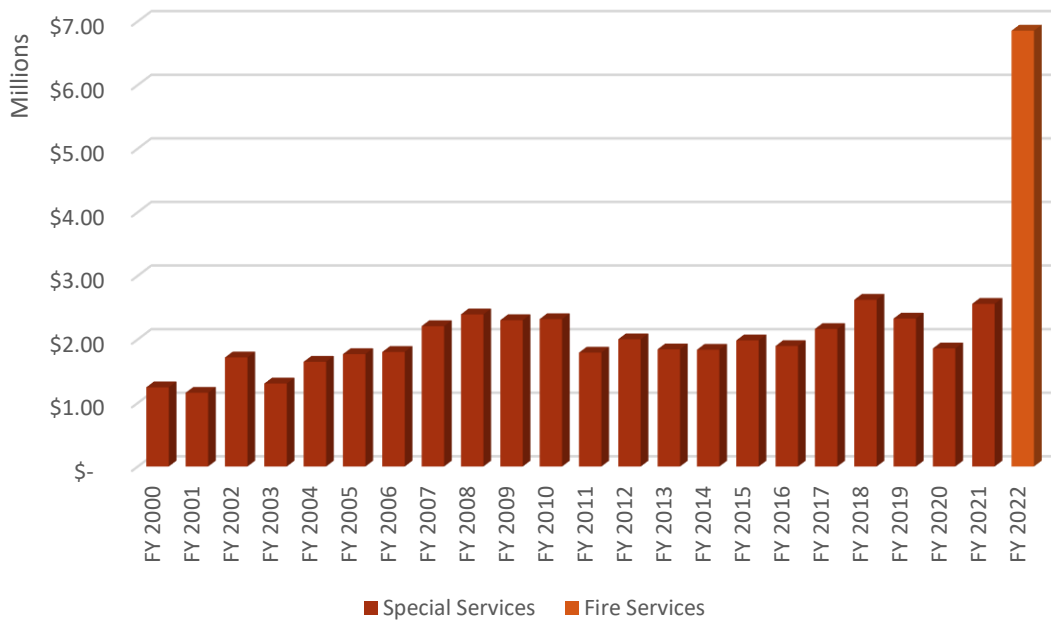


FIGURE 132 – FIRE/RESCUE - EXPENDITURE HISTORY

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Water/Sewer Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
CREDIT CARD FEES	-	-	61.9	80.0	125.0	135.0	68.75%
MOODY CONTRACT	355.9	377.1	474.3	400.0	400.0	400.0	0.00%
OTHER	8.0	13.5	439.8	8.0	20.0	20.0	150.00%
SERVICE FEES	139.7	3.1	1.0	1.0	1.0	1.0	0.00%
SEWER USAGE	2,697.4	2,850.7	3,116.0	3,100.0	3,100.0	3,250.0	4.84%
WATER USAGE	3,096.0	3,273.8	3,643.1	3,500.0	3,500.0	3,650.0	4.29%
TOTAL	6,297.0	6,518.1	7,736.1	7,089.0	7,146.0	7,456.0	5.18%
MISCELLANEOUS:							
CONNECTION FEES	629.3	701.7	827.5	700.0	700.0	800.0	14.29%
HAY CONTRACT	-	-	36.3	30.0	37.0	37.0	23.33%
INSURANCE REIMB	7.6	-	-	-	-	-	0.00%
MISCELLANEOUS OTHER	26.3	8.7	41.9	10.0	10.0	10.0	0.00%
PENALTIES	121.1	139.5	135.3	120.0	120.0	120.0	0.00%
PREMIUM ON BONDS SOLD	30.1	27.5	25.0	25.0	25.0	25.0	0.00%
TOTAL	814.4	877.4	1,066.0	885.0	892.0	992.0	12.09%
OPERATING TRANSFERS:							
TRANSFER IN – SPLOST	1,889.1	2,608.7	1,871.6	-	-	-	0.00%
TOTAL	1,889.1	2,608.7	1,871.6	-	-	-	0.00%
NON-OPERATING:							
INTEREST INCOME	-	4.3	3.3	4.5	4.5	-	(100.00)%
TAX DISTRICT INTEREST	3.0	-	-	-	-	-	0.00%
TOTAL	3.0	4.3	3.3	4.5	4.5	-	(100.00)%
TOTAL REVENUES	9,003.4	10,008.5	10,676.9	7,978.5	8,042.5	8,448.0	5.88%

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Water Sewer Fund – Revenue Charts

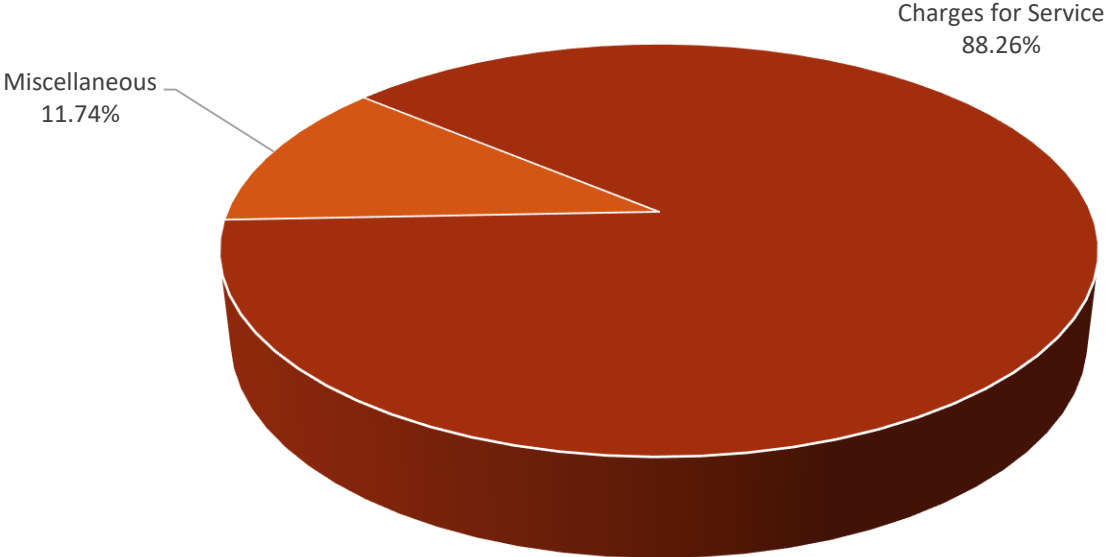


FIGURE 133 – WATER/SEWER FUND - REVENUES BY SOURCE

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Water/Sewer Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	477.1	399.1	264.0	286.0	330.0	330.0	15.38%
LIFE INSURANCE	2.1	2.1	2.2	2.4	2.7	2.7	13.34%
RETIREMENT	167.2	830.1	431.1	155.5	188.0	189.4	21.78%
SALARIES – REGULAR	888.2	992.9	1,062.8	1,070.6	1,269.5	1,284.0	19.93%
SOCIAL SECURITY	63.4	71.4	76.5	77.0	92.4	93.3	21.25%
WORKERS COMPENSATION	27.4	31.4	13.2	16.4	20.8	20.9	26.82%
TOTAL	1,625.4	2,327.1	1,849.8	1,607.9	1,903.4	1,920.2	19.43%
SERVICES & CONTRACTS:							
ADVERTISING	0.5	0.9	0.3	0.4	1.1	1.1	200.00%
APPROPRIATIONS	7.5	9.1	7.7	7.9	9.7	9.6	21.43%
BAD DEBT EXPENSE	62.5	49.1	203.6	45.0	45.0	45.0	0.00%
COLLECTION COSTS	0.1	0.1	-	0.2	0.8	0.8	433.33%
CONT – GEORGIA	22.0	22.1	23.1	23.2	24.0	23.5	1.51%
CONT – OTHER	51.1	142.7	122.2	85.7	91.5	86.7	1.06%
CREDIT CARD FEES	-	-	140.7	80.0	80.0	150.0	87.50%
DEPRECIATION EXPENSE	1,179.5	1,214.8	1,244.5	1,200.0	1,200.0	1,275.0	6.25%
DUES – ORGANIZATIONS	5.2	7.8	6.7	7.3	8.7	8.7	18.99%
ED & TRAIN – SEMINAR	2.2	3.8	0.5	2.5	4.6	4.6	82.00%
ED & TRAIN – TRAVEL	0.7	1.5	0.4	2.5	2.1	2.1	(18.00)%
FACILITY – REPAIR/MAINT	0.6	2.0	1.0	3.5	7.5	7.4	114.29%
FEES – ORGANIZATIONS	-	-	-	0.1	2.0	2.0	1880.00%
MEDICAL SHOTS/SUPPLIES	1.0	0.8	0.3	0.5	0.5	0.5	0.00%
OTHER EQUIP – R/M	28.1	41.1	37.1	26.6	32.0	32.0	20.30%
POSTAGE & SHIPPING	8.3	9.5	9.7	7.8	8.8	10.3	32.40%
PRINTING	0.7	0.1	0.2	0.3	0.5	0.5	100.00%
PROFESSIONAL SERVICES	6.6	3.4	6.6	6.2	6.2	6.2	0.00%
RENT/LEASE	11.8	2.9	5.6	7.8	7.9	7.9	1.34%
TRAVEL	0.3	0.3	0.3	0.4	0.5	0.4	0.00%
UNIFORMS	4.4	3.5	2.7	2.9	3.4	3.4	18.42%
UTILITIES TESTING	39.4	41.3	47.3	37.2	48.0	48.0	29.03%
VEHICLE – REPAIR/MAINT	9.7	0.1	0.2	-	-	-	0.00%
WATER/SEWER – R/M	219.8	1,122.7	440.2	951.0	1,045.4	1,045.4	9.93%
TOTAL	1,662.1	2,679.6	2,300.7	2,498.8	2,630.0	2,771.0	10.89%
FLEET RENTALS:							
FLEET RENTAL	143.8	121.7	135.1	138.6	155.1	144.2	4.05%
TECHNOLOGY FLEET	23.3	25.4	21.8	24.0	23.0	23.0	(4.30)%
TOTAL	167.1	147.1	156.9	162.6	178.1	167.1	2.82%

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Water/Sewer Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
UTILITIES:							
UTILITIES – CELL PHONES	11.8	10.8	11.3	11.4	11.5	11.5	1.07%
UTILITIES – ELECTRICITY	527.7	526.5	562.1	518.6	570.0	570.0	9.92%
UTILITIES – LP FUEL	1.1	3.6	2.4	3.0	2.5	2.5	(16.67)%
UTILITIES – TELEPHONE	1.8	201	2.5	3.1	3.1	3.1	0.00%
UTILITIES – WATER	41.7	33.9	31.0	29.0	44.5	44.5	53.45%
TOTAL	584.2	576.9	609.3	565.0	631.6	631.6	11.78%
SUPPLIES & MATERIALS:							
CHEMICAL SUPPLIES	360.6	375.4	355.7	358.5	381.5	381.5	6.42%
JANITORIAL SUPPLIES	2.2	2.2	2.7	4.0	3.9	3.9	(3.47)%
OFFICE SUPPLIES	7.9	11.7	9.3	8.8	9.5	9.5	7.07%
PROGRAM SUPPLIES	-	0.1	1.0	4.5	3.5	3.5	(22.22)%
SAFETY ITEMS	4.3	3.9	4.5	3.3	5.0	5.0	51.02%
SMALL TOOLS & EQUIP	37.4	18.6	30.5	18.8	21.3	36.3	93.09%
W/S – PUMPS/METERS	425.9	875.5	1,012.3	607.0	581.9	581.9	(4.14)%
W/S – REPAIR SUPPLIES	99.5	58.3	118.3	81.5	127.0	142.0	74.23%
TOTAL	937.7	1,345.6	1,534.1	1,086.5	1,133.5	1,163.5	7.09%
CAPITAL OUTLAY:							
CAPITAL OUTLAY DIST	(936.9)	-	-	(263.5)	(263.5)	(261.6)	(0.73)%
NEW CONSTRUCTION	471.8	(604.8)	-	64.5	80.0	80.0	24.00%
OTHER CAPITAL EQUIP	-	-	-	199.0	181.6	181.6	(8.74)%
PROFESSIONAL SERVICES	337.2	0.7	-	-	-	-	0.00%
ROLLING STOCK	173.5	-	-	-	45.0	-	0.00%
TOTAL	45.6	(604.1)	-	-	43.1	-	0.00%
DEBT SERVICE:							
AMORT – BOND ISSUANCE	53.5	50.3	46.6	50.0	50.0	50.0	0.00%
BOND – ISSUANCE & FEES	17.7	0.4	0.4	1.0	1.0	0.4	(61.50)%
TOTAL	71.2	50.7	47.0	51.0	51.0	50.4	(1.21)%
OPERATING TRANSFERS:							
TRANSFER OUT – GENERAL	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
TOTAL	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
NON-OPERATING:							
BOND INTEREST	146.2	130.0	114.7	130.0	130.0	84.4	(35.08)%
OTHER INTEREST	10.4	6.9	6.2	7.5	7.5	7.5	0.00%
TOTAL	156.6	136.9	120.8	137.5	137.5	91.9	(33.16)%
TOTAL EXPENSES	3,303.6	2,898.7	3,608.2	1,419.3	884.36	1,202.3	(15.29)%

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Water/Sewer Fund - Expense Charts

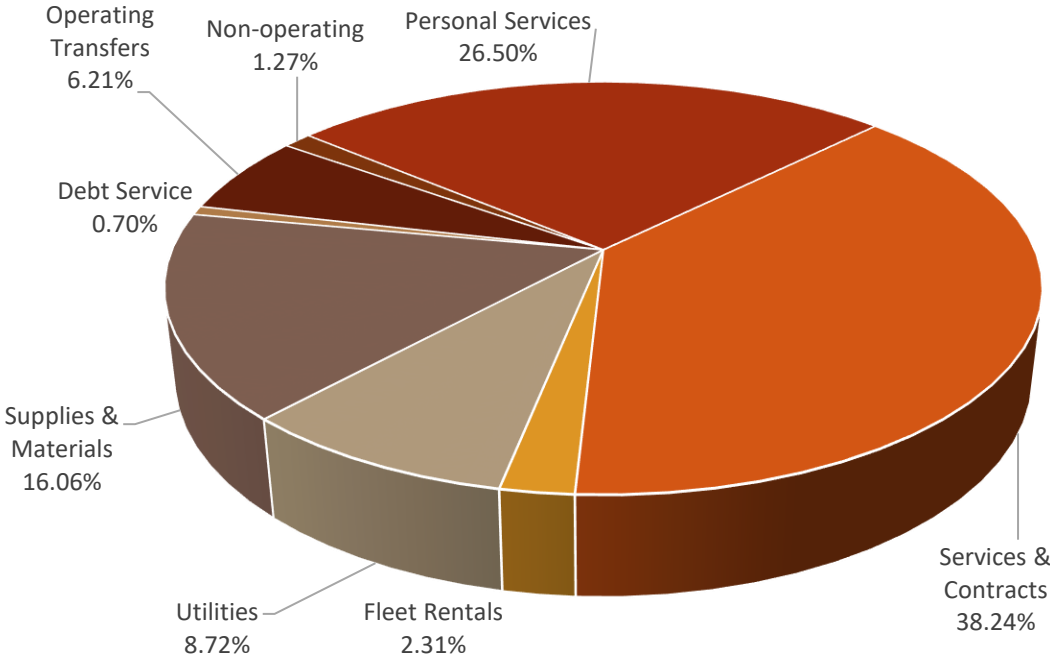


FIGURE 134 – WATER/SEWER FUND – EXPENSES BY TYPE

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Water/Sewer Fund - Facilities Maintenance

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is specifically for the Water/Sewer.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	7,414	6,792	6,397	9,502	14,352	4,850	51.04%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	572,321	566,098	598,034	553,652	620,102	66,450	12.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	579,735	572,907	604,467	531,154	634,454	71,300	12.66%

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect all facilities four times per year and make needed repairs

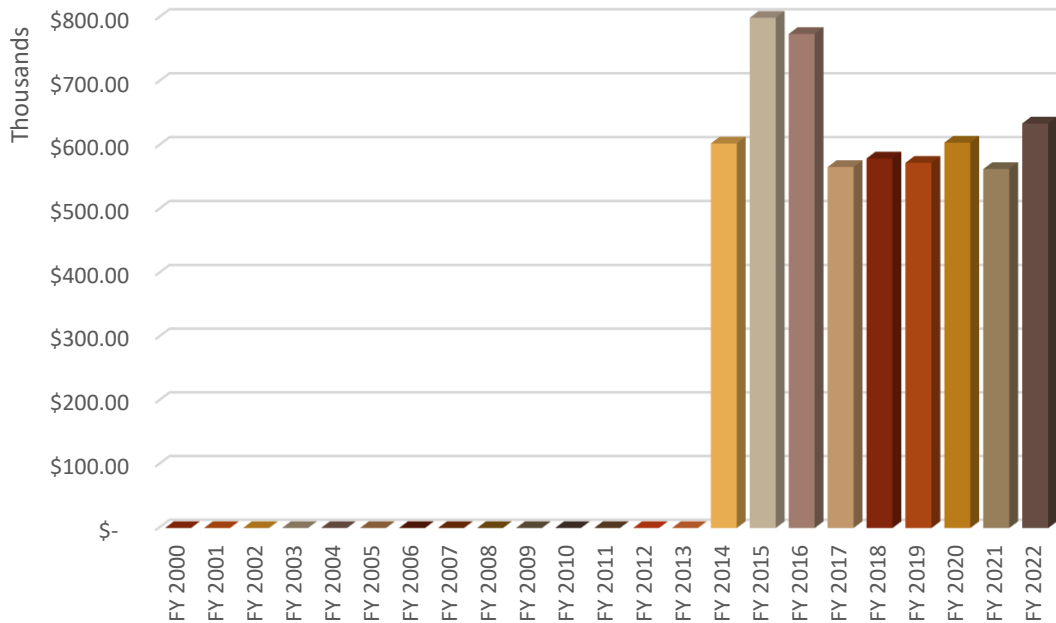


FIGURE 135 – FACILITIES MAINTENANCE - EXPENDITURE HISTORY

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Water/Sewer Fund – Water/Sewer - Operations

The Water/Sewer Operations division is responsible for providing exceptional quality water and sewer services to citizens of Lowndes County with businesses and residences within the areas served by the County. The department operates and maintains all distribution and collection systems incident free and meets or exceeds EPA and EPD rules and regulations. The department enforces all rules and regulations regarding utility construction and provides accurate GPS points and maps of the water and sewer infrastructure.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	1,396,515	2,013,292	1,611,988	1,404,704	1,703,327	298,623	21.26%
Services & Contracts	1,617,779	2,662,135	2,269,994	2,462,731	2,723,089	260,358	10.57%
Fleet Rentals	153,240	134,485	142,453	149,167	152,353	3,186	2.14%
Utilities	9,820	8,873	9,185	9,258	9,400	142	1.53%
Supplies & Materials	900,695	1,302,907	1,483,800	1,030,000	1,104,919	74,919	7.27%
Capital Outlay	(763,392)	(604,772)	-	-	-	-	0.00%
Debt Service	71,181	50,706	47,013	51,000	50,385	(615)	(1.21)%
	3,385,838	5,567,626	5,564,432	5,106,860	5,743,473	636,613	12.47%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	20	20	21	21	23	23	27	27	4

Annual Department Goals:

- Maintain a high standard of customer service, making sure that our customers and other citizens are assisted in a timely manner
- Establish a sound billing and collection practice that is fair and efficient to those we serve
- Develop a comprehensive program for training
- Change out 750 water meter dials by January 2021
- Have all meters AMR capable by December 2021
- Implement an E-One on-call rotation by the end of 2020
- Collaborate with SGRC to get the utilities GIS maps complete and up to date

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Water/Sewer Fund – Water/Sewer - Operations

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides Measure: % of work completed	25%	50%	75%	III – Financial IV – Service
Goal: To reduce loss of time incidents Measure: # of loss of time incidents	0	0	0	I – Safety and Quality of Life III – Financial IV – Service
Goal: To contract for and complete water tank maintenance at North Lowndes Measure: % of work completed	50%	50%	100%	IV – Service

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Water/Sewer Fund – Water/Sewer - Operations

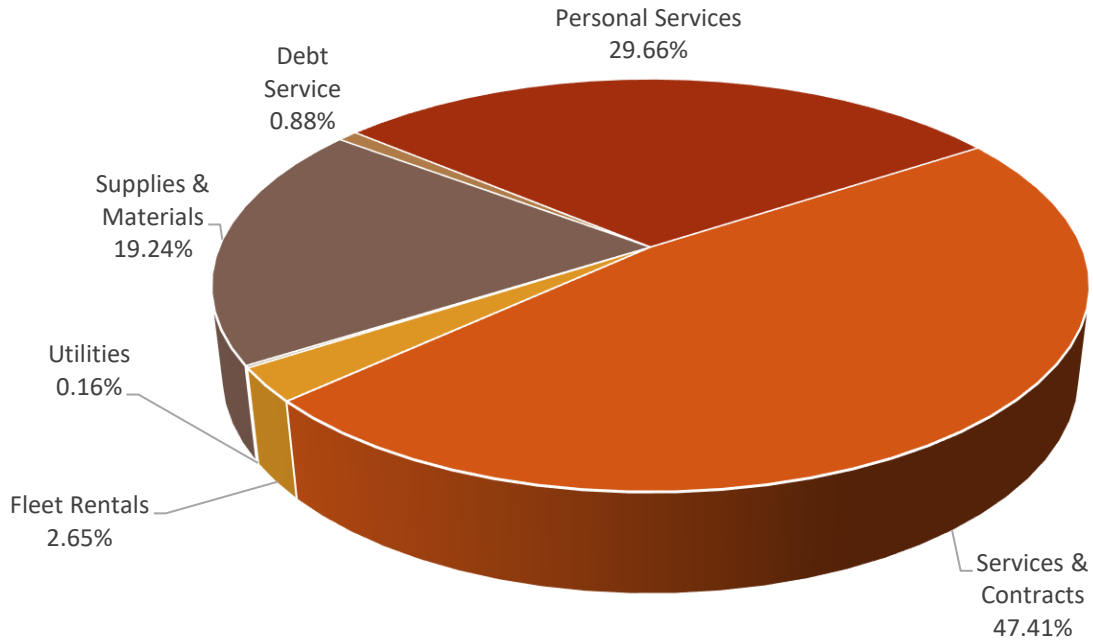


FIGURE 136 – WATER/SEWER - OPERATIONS – EXPENDITURES BY TYPE

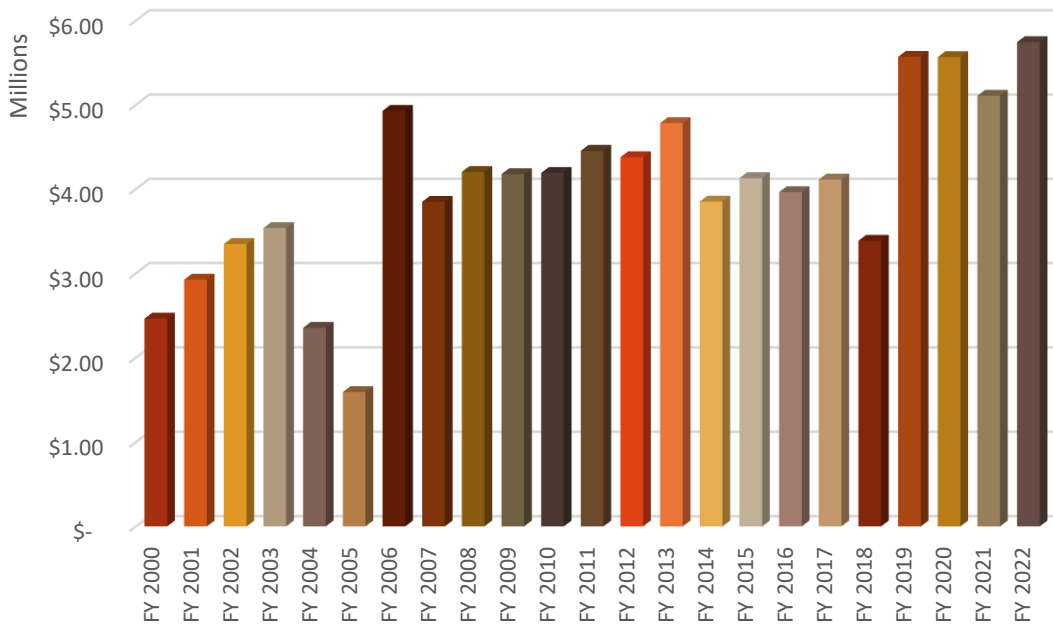


FIGURE 137 – WATER/SEWER - OPERATIONS - EXPENDITURE HISTORY

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Water/Sewer Fund – Water/Sewer - Moody

This division is responsible for the water and wastewater collection contract with Moody Air Force Base.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	228,845	313,792	237,814	203,195	216,912	13,717	6.75%
Services & Contracts	36,950	10,706	24,329	26,562	33,529	6,967	26.23%
Fleet Rentals	13,844	12,638	14,474	13,393	14,786	1,393	10.40%
Utilities	2,034	1,902	2,097	2,096	2,075	(21)	(1.00)%
Supplies & Materials	37,013	42,666	50,263	56,455	58,571	2,116	3.75%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	318,686	381,704	328,977	301,701	325,873	24,172	8.01%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	3	3	3	3	3	3	3	3	-

Annual Department Goals:

- Maintain a high standard of customer service, making sure that our customers and other citizens are assisted in a timely manner
- Establish a sound billing and collection practice that is fair and efficient to those we serve
- Develop a comprehensive program for training
- Change out 750 water meter dials by January 2021
- Have all meters AMR capable by December 2021
- Implement an E0One on-call rotation by the end of 2020
- Collaborate with SGRC to get the utilities GIS maps complete and up to date

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Water/Sewer Fund – Water/Sewer - Moody

Performance Measures	FY 2020	FY 2021	FY 2022	Commission Goal
<p>Goal: To connect and loop the distribution system on the north and south sides</p> <p>Measure: % of work completed</p>	25%	50%	75%	III – Financial IV – Service
<p>Goal: To reduce loss of time incidents</p> <p>Measure: # of loss of time incidents</p>	0	0	0	I – Safety and Quality of Life III – Financial IV – Service
<p>Goal: To contract for and complete water tank maintenance at North Lowndes</p> <p>Measure: % of work completed</p>	50%	50%	100%	IV – Service

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Water/Sewer Fund – Water/Sewer - Moody

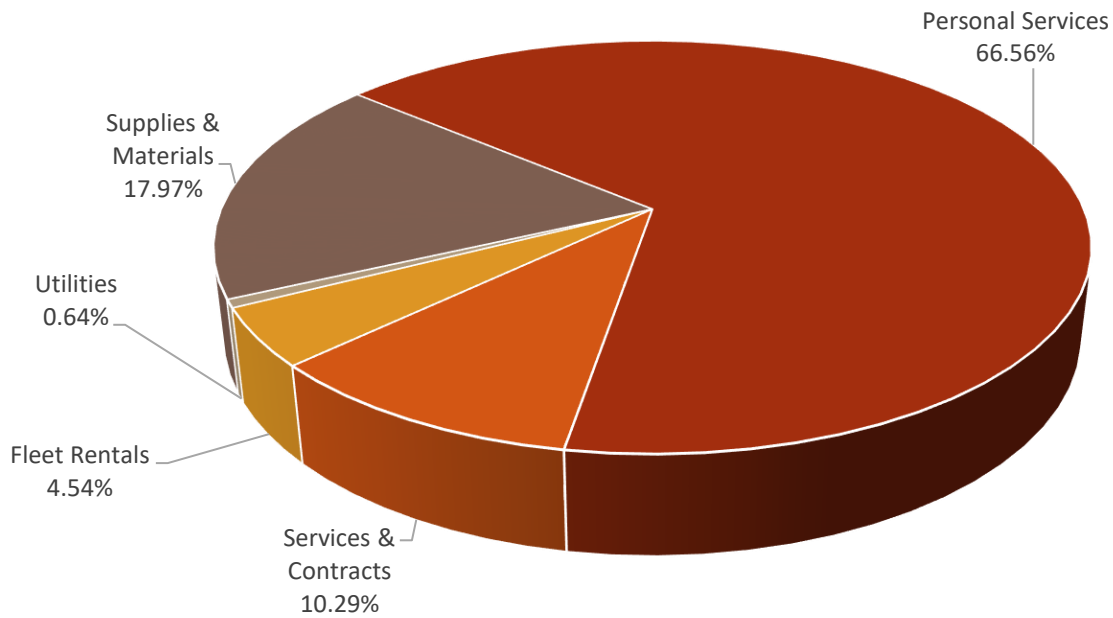


FIGURE 138 – WATER/SEWER - MOODY – EXPENDITURES BY TYPE

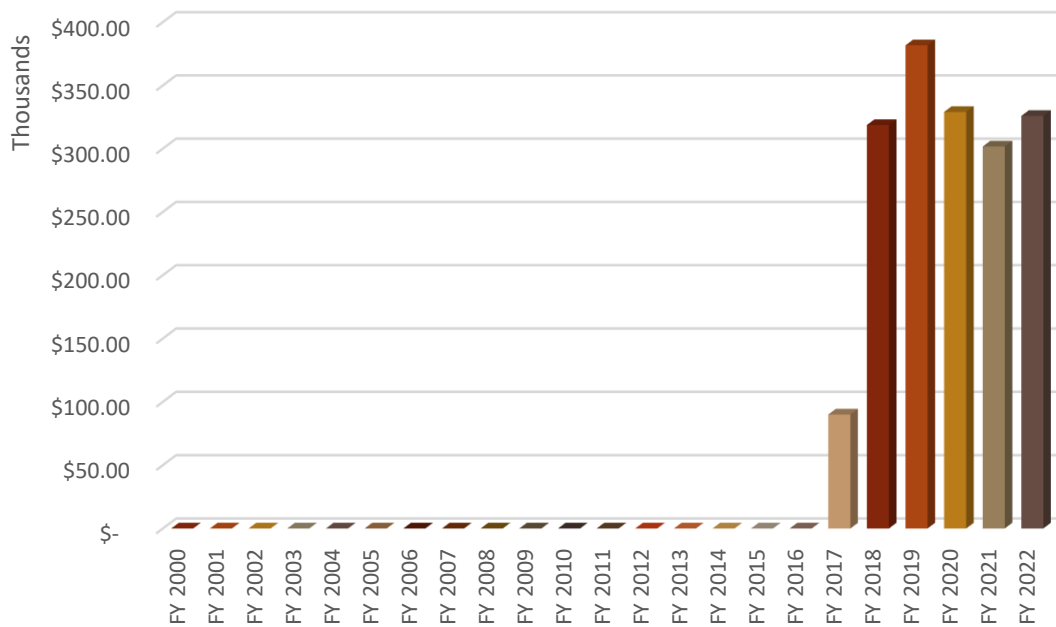


FIGURE 139 – WATER/SEWER - MOODY - EXPENDITURE HISTORY

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Landfill Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
MISCELLANEOUS:							
MISCELLANEOUS OTHER	6.2	-	-	-	-	-	0.00%
TOTAL	6.2	-	-	-	-	-	0.00%
NON-OPERATING:							
SOLID WASTE HOST FEE	358.5	422.8	863.4	815.0	650.0	775.0	(4.91)%
TOTAL	358.5	422.8	863.4	815.0	650.0	775.0	(4.91)%
TOTAL REVENUES	364.7	422.8	863.4	815.0	650.0	775.0	(4.91)%

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Landfill Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	-	-	22.0	22.0	44.0	44.0	100.00%
LIFE INSURANCE	-	-	-	0.2	0.3	0.3	100.63%
RETIREMENT	-	-	0.7	9.7	19.4	20.4	106.56%
SALARIES – REGULAR	-	-	6.7	65.8	130.3	137.2	108.66%
SOCIAL SECURITY	-	-	0.3	5.0	9.7	10.2	103.68%
WORKERS COMPENSATION	-	-	0.4	2.6	5.3	5.6	114.85%
TOTAL	-	-	30.1	105.4	209.1	217.7	106.56%
SERVICES & CONTRACTS:							
APPROPRIATIONS	60.0	60.0	35.0	-	-	-	0.00%
CONT – OTHER	-	-	-	5.0	5.0	7.5	50.00%
PROFESSIONAL SERVICES	-	-	0.6	-	-	-	0.00%
ROAD MAINT – OTHER	(2.9)	53.8	23.7	30.0	30.0	30.0	0.00%
UNIFORMS	-	-	-	0.3	0.6	0.6	100.00%
TOTAL	57.2	113.8	59.3	35.3	35.6	38.1	7.93%
FLEET RENTALS:							
FLEET RENTAL	-	-	5.0	5.0	7.7	6.9	37.78%
TOTAL	-	-	5.0	5.0	7.7	6.9	38.38%
UTILITIES:							
UTILITIES – CELL PHONES	-	-	0.1	0.6	0.5	0.5	(13.94)%
UTILITIES – ELECTRICITY	0.6	0.6	0.5	0.6	0.6	0.6	2.73%
UTILITIES – LP FUEL	-	-	-	0.1	0.1	0.1	0.00%
TOTAL	0.6	0.6	0.7	1.2	1.1	1.1	(5.59)%
SUPPLIES & MATERIALS:							
PROGRAM SUPPLIES	-	-	-	1.0	1.0	1.0	0.00%
SAFETY ITEMS	-	-	0.2	0.5	0.5	1.0	100.00%
SMALL TOOLS & EQUIP	-	-	0.1	3.1	2.8	3.2	3.23%
TOTAL	0.1	-	0.3	4.6	4.3	5.2	13.04%
CAPITAL OUTLAY:							
POST CLOSURE CARE	-	317.2	14.7	-	-	15.0	100.00%
PROFESSIONAL SERVICES	-	16.9	21.1	35.0	35.0	40.0	14.29%
ROLLING STOCK	-	-	-	-	11.4	-	0.00%
TOTAL	-	334.0	35.9	35.0	46.4	55.0	57.14%

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Landfill Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
OPERATING TRANSFERS:							
TRANSFER OUT – GENERAL	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
TOTAL	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
TOTAL EXPENSES	156.9	(175.7)	582.2	478.5	196.8	301.0	(37.11)%

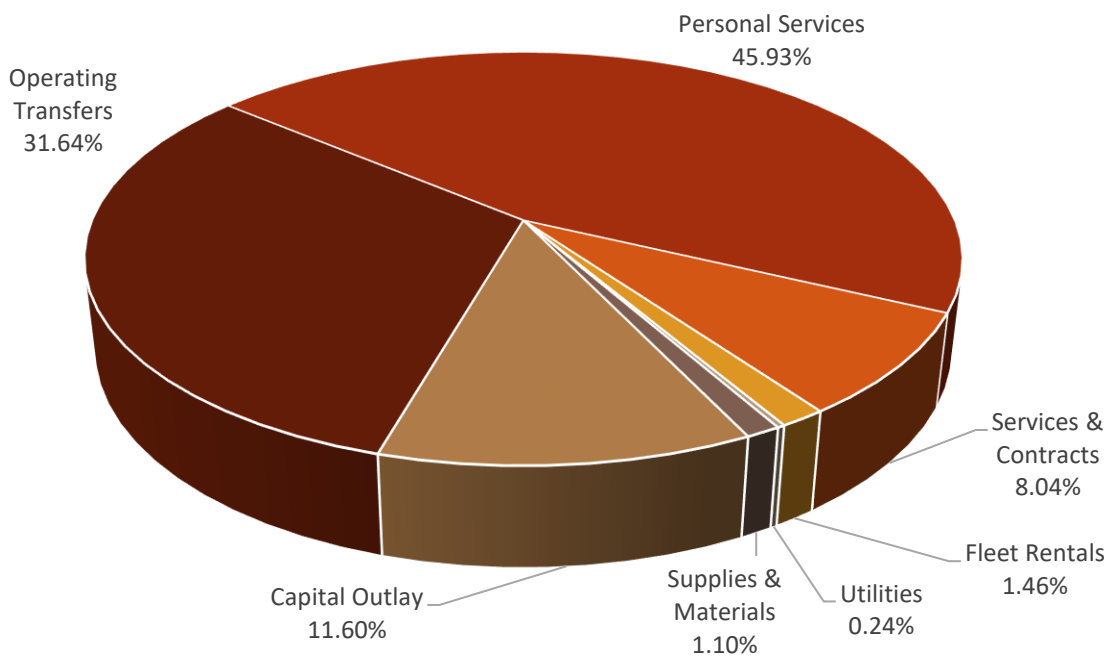


FIGURE 140 –LANDFILL FUND – EXPENSES BY TYPE

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Landfill Fund – Landfill

The Landfill Fund accounts for revenues received primarily from Solid Waste Host Fees for the private landfill located within unincorporated Lowndes County. Expenses in the Landfill division are for post-closure care of the County's closed landfill in southern Lowndes County.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	57,153	113,842	59,273	30,000	30,000	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	603	597	666	600	615	15	2.50%
Supplies & Materials	56	-	63	100	500	400	400.00%
Capital Outlay	-	334,040	35,874	35,000	55,000	20,000	57.14%
Debt Service	-	-	-	-	-	-	0.00%
	57,812	448,480	95,877	65,700	86,115	20,415	31.07%

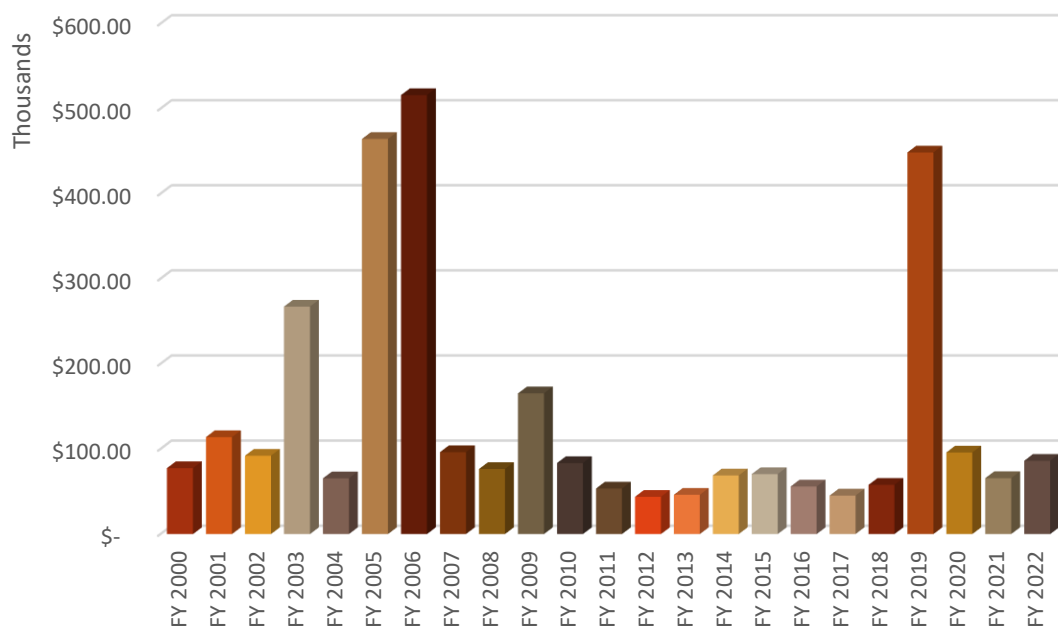


FIGURE 141 – LANDFILL - EXPENDITURE HISTORY

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Landfill Fund – Litter & Beautification

Over the past several years, the Board has expressed concerns over litter and beautification in the unincorporated area. With the increase in the solid waste host fee, the Board asked staff to develop a plan to address the issue.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	30,089	105,400	217,712	112,312	106.56%
Services & Contracts	-	-	-	5,300	8,100	2,800	52.83%
Fleet Rentals	-	-	5,000	5,000	6,919	1,919	38.38%
Utilities	-	-	-	581	500	(81)	(13.94)%
Supplies & Materials	-	-	280	4,500	4,700	200	4.44%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	35,369	120,781	237,931	117,150	96.99%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	-	-	-	2	2	2	4	4	2

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Remove litter on all dirt roads two times per year

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Landfill Fund – Litter & Beautification

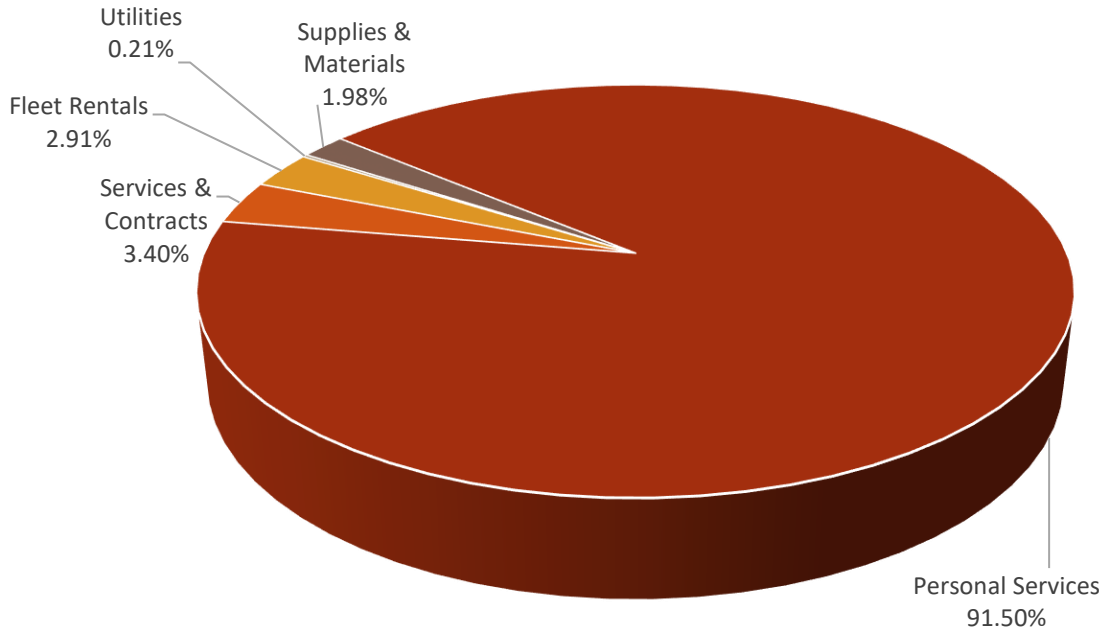


FIGURE 142 – LITTER & BEAUTIFICATION – EXPENDITURES BY TYPE

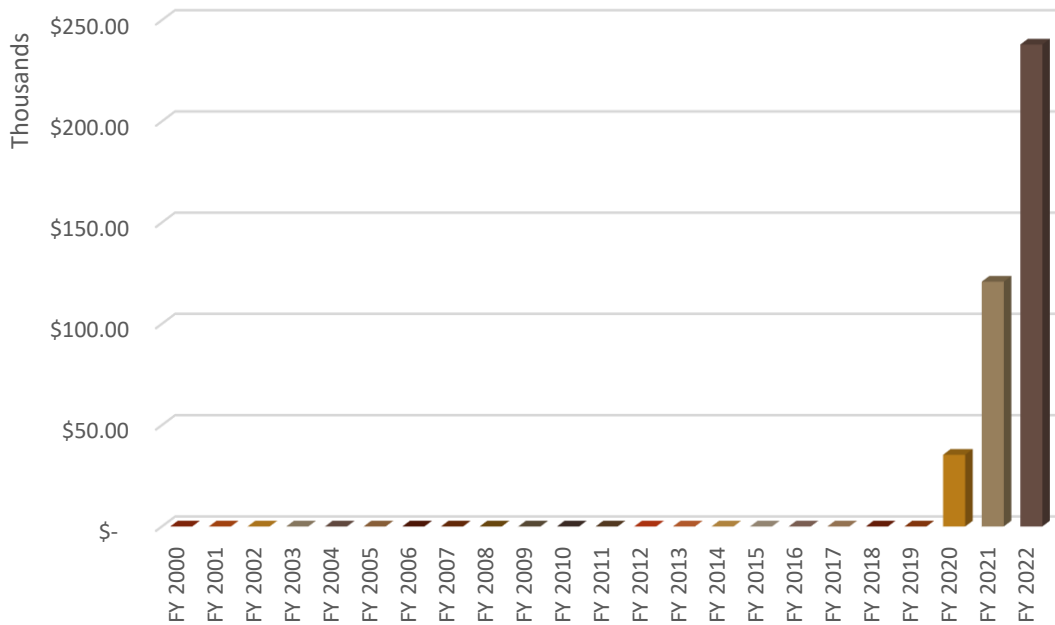


FIGURE 143 – LITTER & BEAUTIFICATION - EXPENDITURE HISTORY

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Tax Lighting District Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
BASIC LIGHTING	73.5	88.9	83.6	86.0	86.0	75.0	(12.79)%
DECORATIVE LIGHTING	258.6	282.4	293.6	280.0	300.0	310.0	10.71%
ENHANCED LIGHTING	-	54.5	54.2	55.0	55.0	55.0	0.00%
LIGHTING PROCESSING FEE	-	0.6	1.9	-	-	-	0.00%
TOTAL	332.0	426.3	433.2	421.0	441.0	440.0	4.51%
MISCELLANEOUS:							
INSURANCE REIMB	1.9	-	-	-	-	-	0.00%
TOTAL	1.9	-	-	-	-	-	0.00%
TOTAL REVENUES	333.9	426.3	433.2	421.0	441.0	440.0	4.51%

Tax Lighting District – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
ADVERTISING	0.1	0.1	-	0.1	0.2	0.2	7.14%
PRINTING	-	-	-	0.5	0.5	-	(100.00)%
TOTAL	0.1	0.1	-	0.6	0.7	0.2	(76.56)%
UTILITIES:							
UTILITIES – ELECTRICITY	337.2	352.7	365.7	362.2	373.0	373.0	2.97%
TOTAL	337.2	352.7	365.7	362.2	373.0	373.0	2.97%
TOTAL REVENUES	337.3	352.9	365.7	362.8	373.6	373.1	2.83%

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Tax Lighting District Fund – Expense Charts

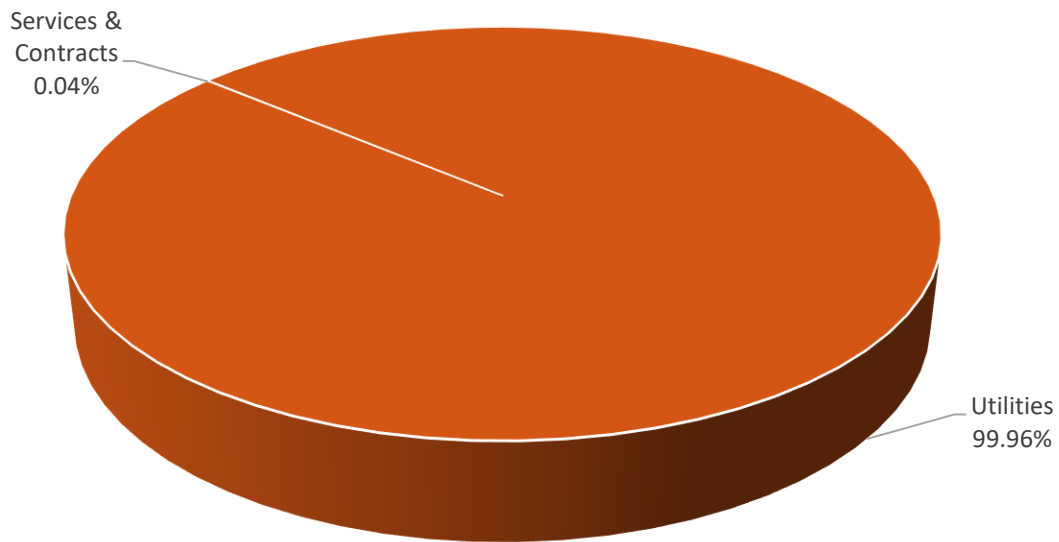


FIGURE 144 –TAX LIGHTING DISTRICT FUND – EXPENSES BY TYPE

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Tax Lighting District Fund – Tax Lighting Districts

The Tax Lighting District Fund accounts for special tax lighting districts within unincorporated Lowndes County. Tax lighting districts are typically subdivisions but may be individual streets as well. They are most often created through covenants but may also be created through petition. Once they are approved by the Board of Commissioners, the County takes over payment to electricity providers and the property owners are assessed annually on their tax bill. The fund was in a deficit for several years until a new rate structure was adopted but the deficit has been eliminated.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	140	140	40	640	150	(490)	(76.56)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	337,202	352,737	365,688	362,200	372,950	10,750	2.97%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	337,342	352,877	365,728	362,840	373,100	10,260	2.83%

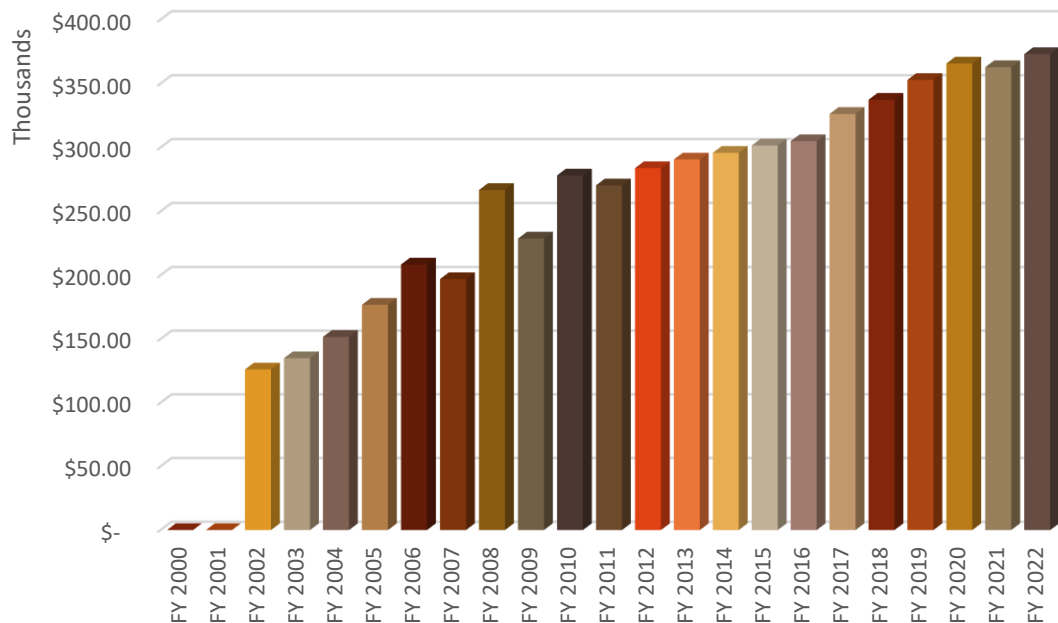


FIGURE 145 – TAX LIGHTING DISTRICTS - EXPENDITURE HISTORY

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Equipment Maint Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
PW – MOTOR SERVICES	157.5	147.2	111.9	135.0	80.0	90.0	(33.33)%
RECYCLING SALES	0.4	1.9	0.9	0.5	0.5	0.5	0.00%
TOTAL	157.8	149.1	112.7	135.5	80.5	90.5	(33.21)%
MISCELLANEOUS:							
RENT – OTHER	2,323.9	2,439.7	2,431.2	2,693.0	3,016.1	2,720.6	1.02%
TOTAL	2,323.9	2,439.7	2,431.2	2,693.0	3,016.1	2,720.6	1.02%
TOTAL REVENUES	2,486.7	2,588.8	2,543.9	2,828.5	3,096.6	2,811.1	(0.62)%

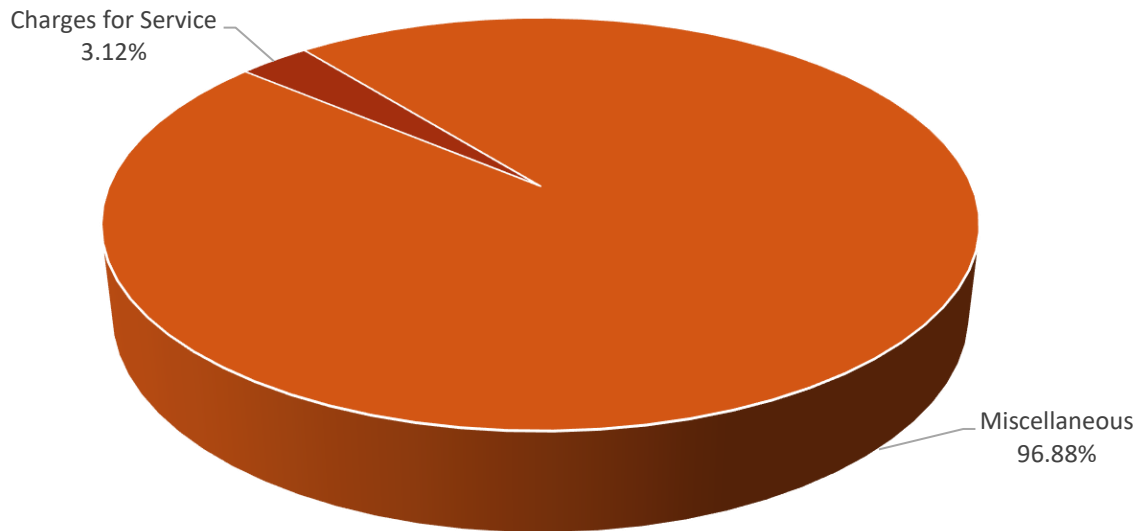


FIGURE 146 –EQUIPMENT MAINTENANCE FUND – EXPENSES BY TYPE

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Equipment Maint – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
PERSONAL SERVICES:							
HEALTH INSURANCE	103.3	93.7	99.0	99.0	110.0	110.0	11.11%
LIFE INSURANCE	746	772	766	792	871	871	9.97%
RETIREMENT	45.2	60.7	53.0	55.3	61.4	63.8	15.38%
SALARIES – REGULAR	313.9	340.2	355.3	375.0	414.1	432.4	15.29%
SOCIAL SECURITY	22.2	24.6	25.7	27.0	30.0	31.1	15.24%
WORKERS COMPENSATION	8.4	8.8	4.2	5.4	5.0	5.2	(3.96)%
TOTAL	493.7	528.8	538.0	562.6	621.4	643.4	14.37%
SERVICES & CONTRACTS:							
COMP NATURAL GAS	4.3	1.9	1.9	2.0	6.5	3.5	75.00%
CONT – OTHER	2.0	1.6	1.2	1.8	1.9	1.9	6.67%
DEPRECIATION EXPENSE	84.0	49.5	107.8	75.0	75.0	130.0	73.33%
DIRECT BILLINGS	533.9	522.0	430.1	550.0	550.0	525.0	(4.55)%
ED & TRAIN – SEMINAR	-	0.6	0.4	1.9	1.9	1.9	0.00%
ED & TRAIN – TRAVEL	-	0.6	.02	0.5	0.5	0.5	0.00%
FACILITY – REPAIR/MAINT	2.9	4.2	5.8	5.0	6.5	6.5	30.00%
FEES – ORGANIZATIONS	-	8.0	5.3	1.5	-	-	(100.00)%
GASOLINE & DIESEL FUEL	1,041.7	1,149.0	911.1	1,100.0	1,100.0	950.0	(13.64)%
LUBRICANTS	-	34.4	35.6	35.0	35.0	40.0	14.29%
OTHER EQUIP – R/M	1.3	5.6	6.4	18.7	22.5	22.5	20.32%
PRINTING	-	0.1	-	0.3	0.3	0.2	(50.00)%
PROFESSIONAL SERVICES	-	1.2	-	-	-	-	0.00%
RENT/LEASE	1.7	2.4	2.8	1.0	1.0	3.0	215.79%
SUBSCRIPTIONS	1.2	-	3.2	3.2	3.2	1.7	(47.17)%
TIRE DISPOSAL	0.7	3.4	2.4	2.5	2.5	2.5	0.00%
TIRES	-	115.0	128.4	115.0	115.0	135.0	17.39%
UNIFORMS	0.4	1.5	0.1	1.4	1.5	1.5	11.11%
VEHICLE – REPAIR/MAINT	167.6	277.0	234.9	282.0	282.0	282.0	0.00%
TOTAL	1,841.8	2,178.1	1,877.8	2,196.6	2,205.2	2,107.6	(4.05)%
FLEET RENTALS:							
FLEET RENTAL	33.2	26.6	19.6	21.3	23.1	20.8	(2.11)%
TECHNOLOGY FLEET	1.4	1.2	4.8	2.3	5.2	5.2	123.95%
TOTAL	34.6	27.8	24.4	23.6	28.3	26.0	10.25%
UTILITIES:							
UTILITIES – CELL PHONES	1.2	1.3	1.3	1.3	1.3	1.3	(1.16)%
UTILITIES – ELECTRICITY	2.6	2.6	2.5	2.6	2.6	2.6	0.00%
TOTAL	3.9	3.8	3.8	3.8	3.8	3.8	(0.39)%

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Equipment Maint – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SUPPLIES & MATERIALS:							
JANITORIAL SUPPLIES	1.9	2.3	1.7	1.9	1.9	1.9	0.00%
OFFICE SUPPLIES	-	0.1	-	-	-	-	0.00%
PROGRAM SUPPLIES	6.0	7.1	6.5	8.5	7.6	6.0	(29.41)%
SAFETY ITEMS	0.7	0.1	0.4	0.5	0.3	0.3	(50.00)%
SMALL TOOLS & EQUIP	5.0	10.4	5.3	14.0	10.4	10.4	(25.70)%
TOTAL	13.5	20.0	13.8	24.9	20.1	18.6	(25.49)%
CAPITAL OUTLAY:							
OTHER CAPITAL EQUIP	-	-	-	-	23.5	8.5	100.00%
ROLLING STOCK	-	-	29.6	-	-	-	0.00%
TOTAL	-	-	29.6	-	23.5	8.5	100.00%
NON-OPERATING:							
OTHER INTEREST	0.3	-	-	-	-	-	0.00%
TOTAL	0.3	-	-	-	-	-	0.00%
TOTAL EXPENSES	2,387.8	2,758.6	2,487.4	2,811.5	2,902.3	2,807.8	(0.13)%

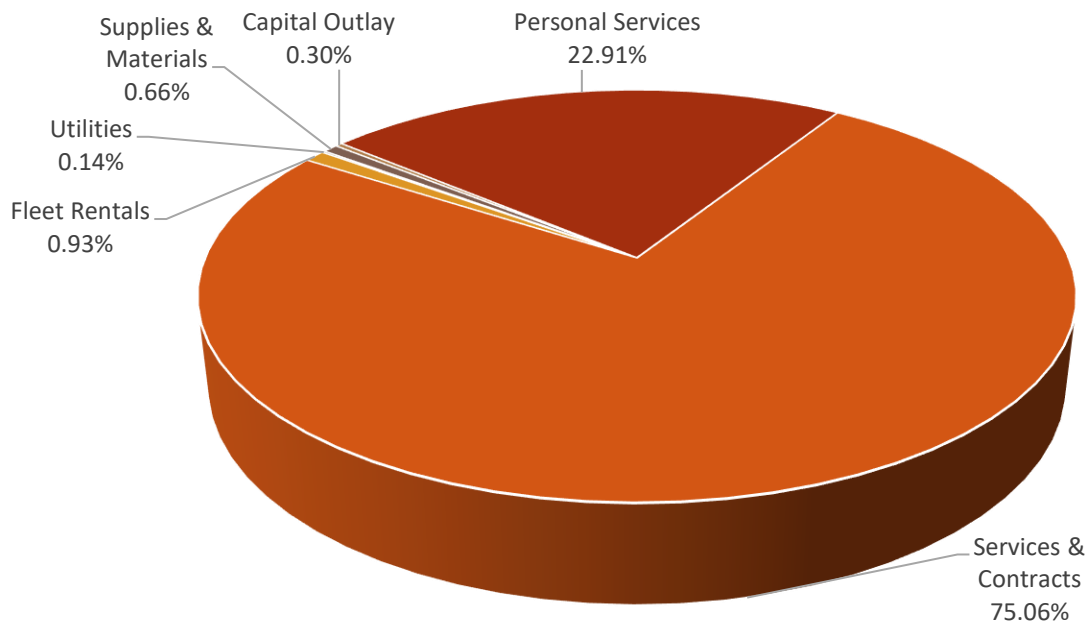


FIGURE 147 –EQUIPMENT MAINTENANCE FUND – EXPENSES BY TYPE

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Equipment Maintenance – Shop Maintenance

Shop Maintenance accounts for the operation of the County's equipment maintenance shop. The Shop provides maintenance for all County vehicles and equipment as well as for some outside agencies. Several years ago, the County created a Fleet Manager Fund which "owned" all vehicles and equipment and rented them to users. In FY 2016, the Fleet Manager Fund was rolled into the Equipment Maintenance Fund.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	493,735	528,836	538,040	562,553	643,368	80,815	14.37%
Services & Contracts	1,835,342	2,171,929	1,871,070	2,173,255	2,080,150	(93,105)	(4.28)%
Fleet Rentals	34,556	27,813	24,390	23,559	25,973	2,414	10.25%
Utilities	1,236	1,287	1,293	1,290	1,275	(15)	(1.16)%
Supplies & Materials	6,752	11,597	6,757	14,860	12,210	(2,650)	(17.83)%
Capital Outlay	-	-	29,624	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,371,622	2,741,461	2,471,174	2,775,517	2,762,976	(12,541)	(0.45)%

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	Change
	9	9	9	9	9	9	10	10	1

Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Reduce vehicle maintenance downtime by 5% annually
- Hold two shop shutdowns per year for cleaning and inventory

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Equipment Maintenance – Shop Maintenance

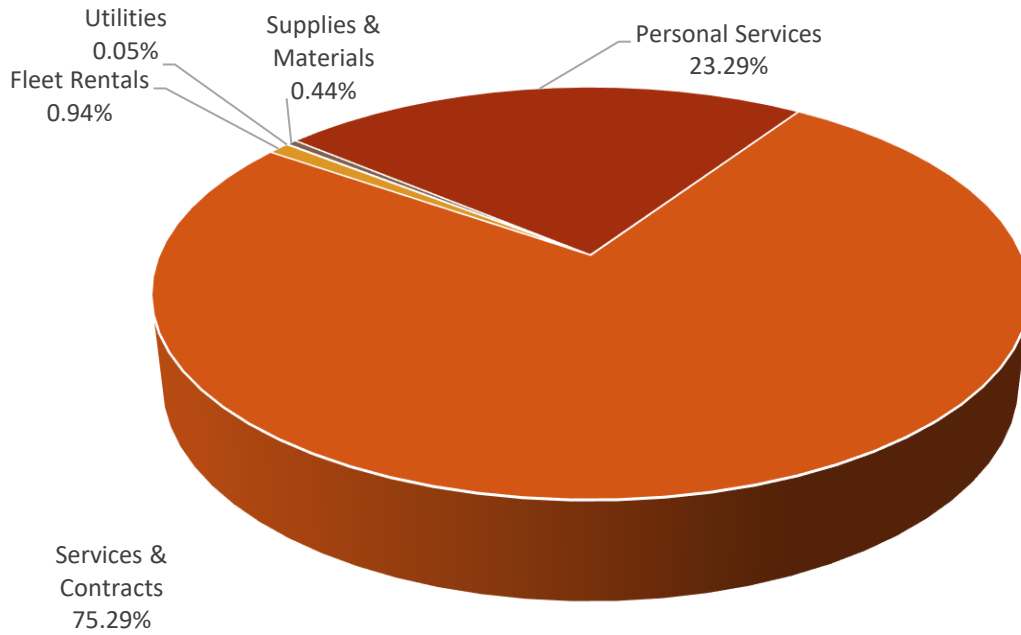


FIGURE 148 –SHOP MAINTENANCE – EXPENDITURES BY TYPE

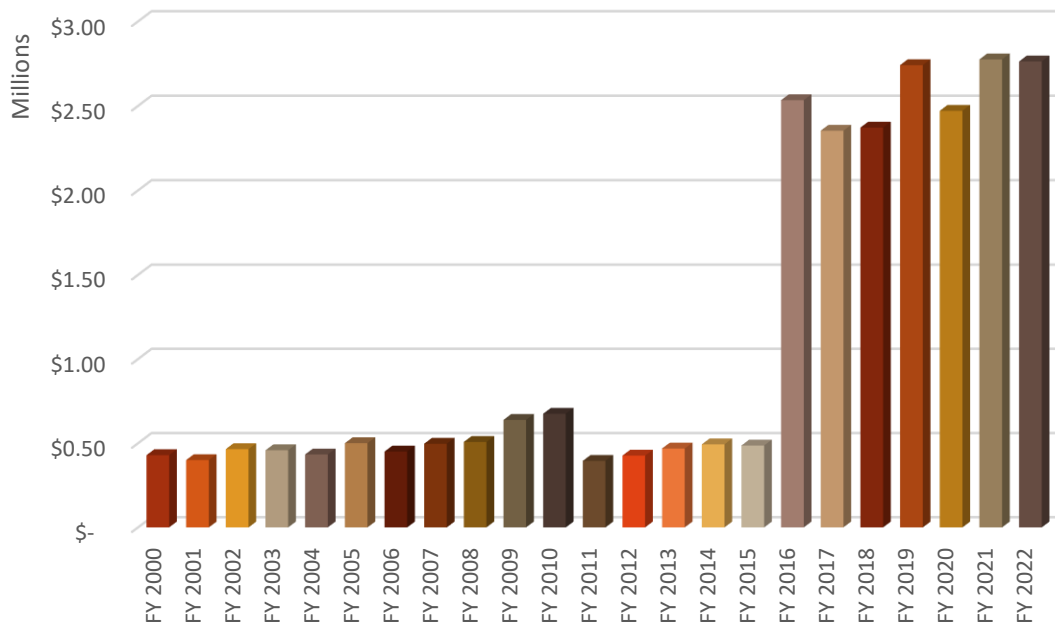


FIGURE 149 – SHOP MAINTENANCE - EXPENDITURE HISTORY

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Equipment Maintenance Fund – Fuel Center

The Fuel Center provides a centralized fuel distribution facility for all county vehicles and equipment. Other municipalities and authorities also have access and pay for their usage monthly.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	6,502	6,217	6,685	23,380	27,452	4,072	17.42%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	2,641	2,562	2,513	2,550	2,550	-	0.00%
Supplies & Materials	6,773	8,399	7,029	10,050	6,350	(3,700)	(36.82)%
Capital Outlay	-	-	-	-	8,500	8,500	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	15,917	17,178	16,227	35,980	44,852	8,872	24.66%

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Equipment Maintenance Fund – Fuel Center

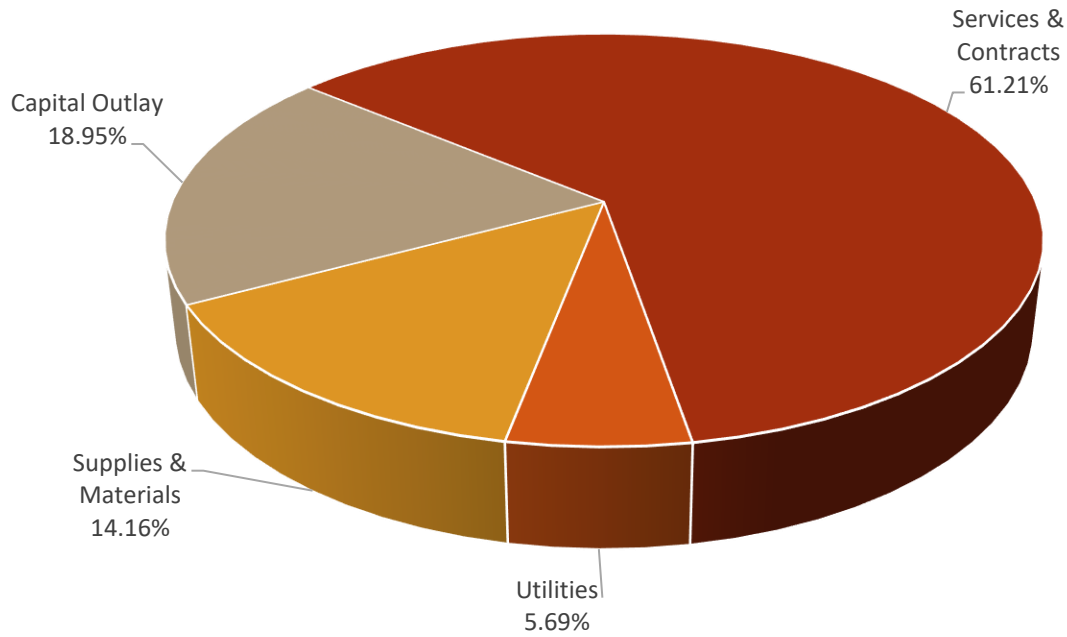


FIGURE 150 –FUEL CENTER – EXPENDITURES BY TYPE

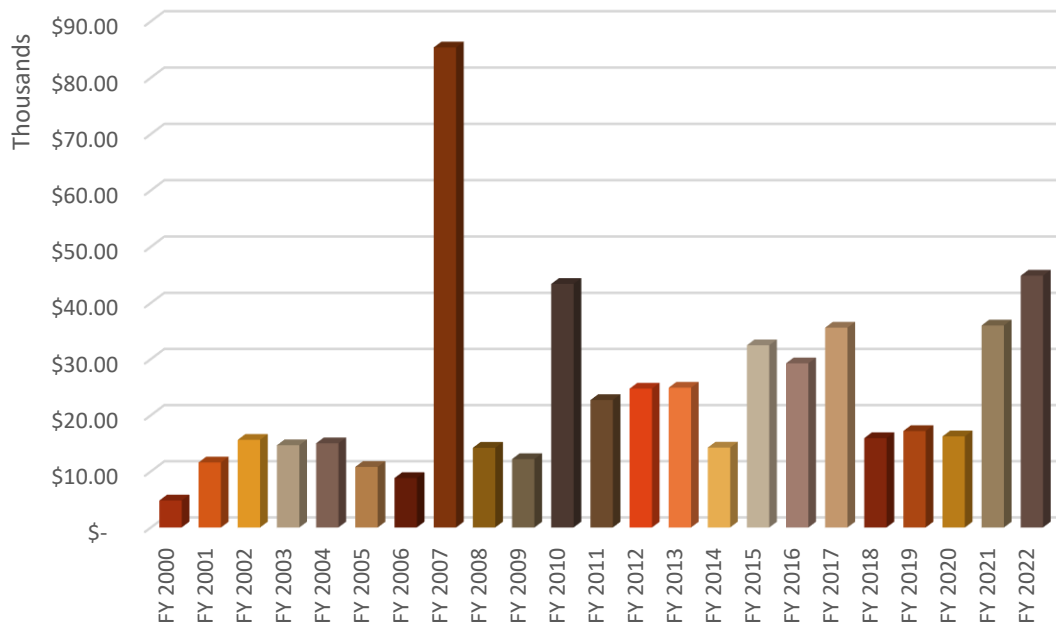


FIGURE 151 – FUEL CENTER - EXPENDITURE HISTORY

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Health Insurance Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
EMPLOYEE DEDUCTIONS	1,400.3	659.2	680.9	660.0	660.0	675.0	2.27%
HEALTH CHARGES	5,723.6	5,860.3	6,242.5	6,611.0	6,611.0	6,611.0	0.00%
REBATES	725.1	-	20.8	-	-	-	0.00%
RETIREE CONTRIBUTIONS	157.7	179.1	189.3	175.0	175.0	180.0	2.86%
SELF-INSURANCE REIMB	-	1,354.3	-	-	-	-	0.00%
TOTAL	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%
TOTAL REVENUES	8,007.0	8,052.9	7,133.4	7,446.0	7,446.0	7,466.0	0.27%

Health Insurance Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
ANNUAL PREMIUMS	31.4	5.8	89.5	1,374.0	1,565.0	1,565.0	13.90%
CONT – OTHER	91.0	87.3	94.5	127.7	153.3	153.3	20.08%
HEALTH CLAIMS	7,730.6	7,904.2	7,338.7	5,825.0	5,700.0	5,700.0	(1.25)%
TOTAL	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%
TOTAL EXPENSES	7,853.0	7,997.2	7,522.7	7,326.7	7,418.3	7,418.3	1.25%

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Health Insurance Fund

The Health Insurance Fund accounts for the County's self-insured health care plan. Included in the expenses of the fund are the costs for the wellness program. The County contributes a portion based on the number of eligible full-time employees. Employees and retirees who participate also pay a portion. Prior to 2010, workers compensation was included in this fund.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	7,853,004	7,997,168	7,522,669	7,326,660	7,418,292	91,632	1.25%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	7,853,004	7,997,168	7,522,669	7,326,660	7,418,292	91,632	1.25%

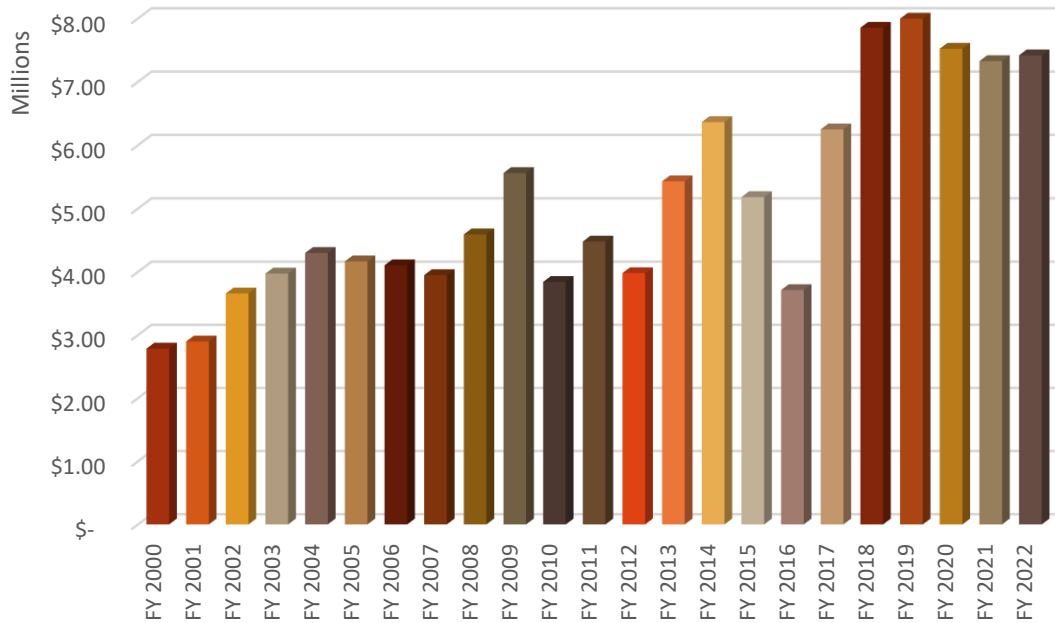


FIGURE 152 – HEALTH INSURANCE FUND - EXPENDITURE HISTORY

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Workers Comp Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
CHARGES FOR SERVICE:							
WORKERS COMPENSATION	599.5	658.5	338.3	350.4	350.4	407.0	16.16%
TOTAL	599.5	658.5	338.3	350.4	350.4	407.0	16.16%
TOTAL REVENUES	599.5	358.5	338.3	350.4	350.4	407.0	16.16%

Workers Comp Fund – Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
ANNUAL PREMIUMS	237.3	229.3	193.9	170.0	174.8	174.8	2.80%
WORKERS COMP CLAIMS	70.8	289.3	109.8	200.0	200.0	200.0	0.00%
TOTAL	308.0	518.6	303.8	370.0	374.8	374.8	1.29%
TOTAL EXPENSES	308.0	518.6	303.8	370.0	374.8	374.8	1.29%

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Workers Compensation Fund

The Workers Compensation Fund manages the County's workers compensation program. Typically, the County has much lower experience rates than those recommended by ACCG so adjustments are made periodically. Prior to 2010, workers compensation was accounted for in the Health Insurance Fund.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	308,031	518,553	303,757	370,000	374,759	4,759	1.29%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	308,031	518,553	303,757	370,000	374,759	4,759	1.29%

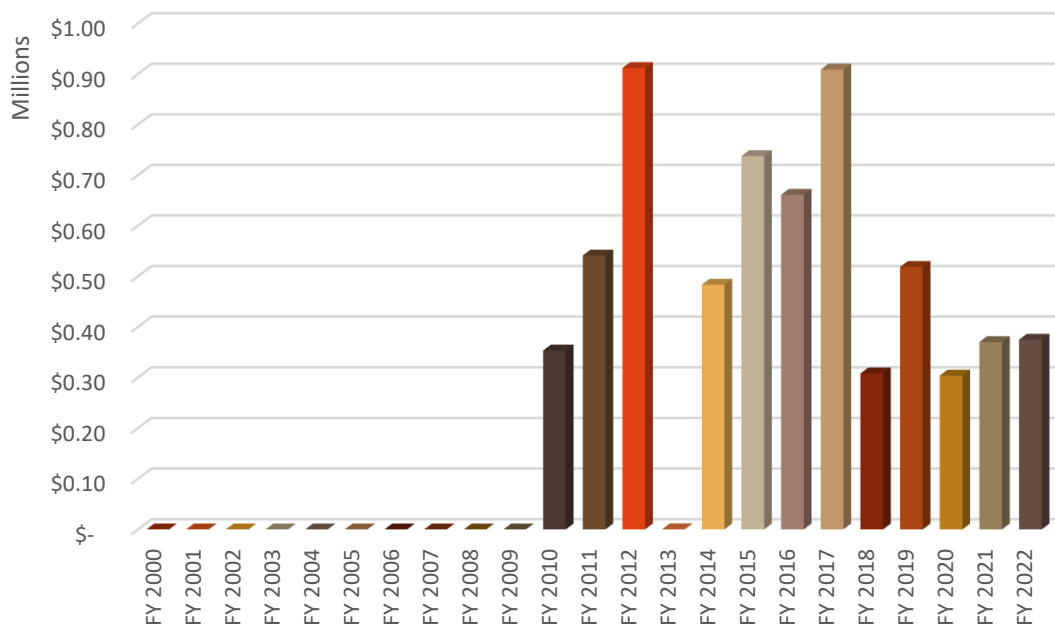


FIGURE 153 – WORKERS COMPENSATION FUND - EXPENDITURE HISTORY

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Technology Fleet Fund – Revenues by Source

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
MISCELLANEOUS:							
RENT – OTHER	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
TOTAL	598.3	723.7	736.9	810.8	822.0	822.0	1.37%
TOTAL REVENUES	598.3	723.7	736.9	810.8	822.0	822.0	1.37%

Technology Fleet– Expenses by Type and Line

\$1,000s	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 REQUEST	FY 2022 BUDGET	% CHANGE
SERVICES & CONTRACTS:							
CONT – OTHER	499.2	604.3	614.0	700.7	712.0	712.0	1.60%
POSTAGE & SHIPPING	-	-	-	0.1	-	-	(100.00)%
TOTAL	499.2	604.3	614.0	700.8	712.0	712.0	1.59%
SUPPLIES & MATERIALS:							
SMALL TOOLS & EQUIP	117.0	100.5	125.4	110.0	110.0	110.0	0.00%
TOTAL	117.0	100.5	125.4	110.0	110.0	110.0	0.00%
TOTAL EXPENSES	616.2	704.8	739.5	810.8	822.0	822.0	1.37%

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Technology Fleet Fund

Like the Equipment Fund, the Technology Fleet Fund charges a rental fee to departments for use of technology and management of systems. The fund was created in 2017 to better manage technology, especially systematic replacement of equipment. The fund is managed by the ITS department.

Expenditures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	499,174	604,273	614,009	700,825	711,960	11,135	1.59%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	116,991	100,533	125,448	110,000	110,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	616,166	704,805	739,457	810,825	821,960	11,135	1.37%

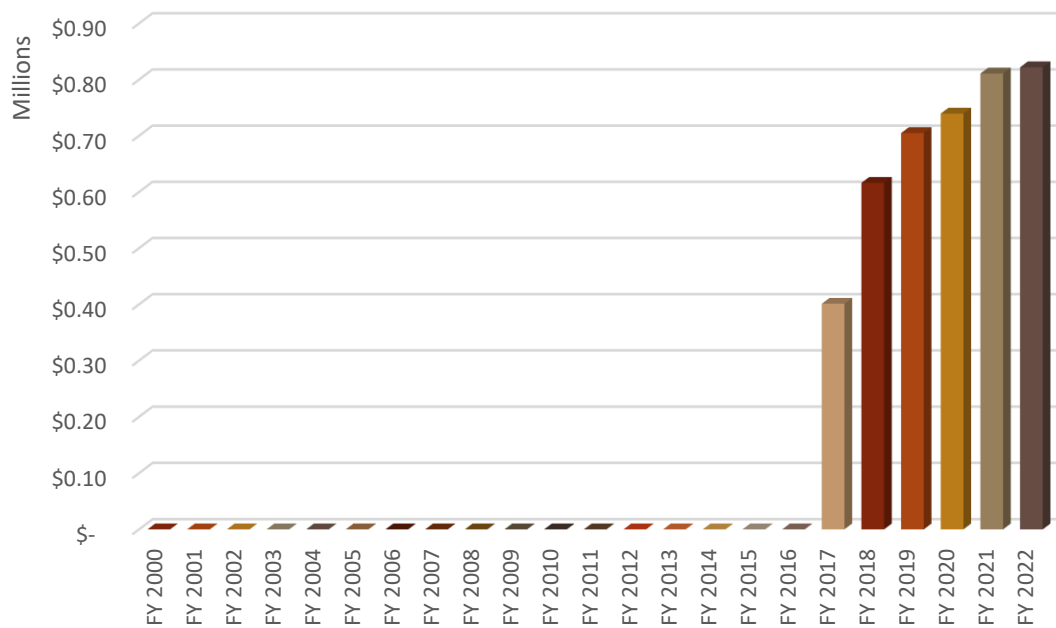


FIGURE 154 – TECHNOLOGY FLEET FUND - EXPENDITURE HISTORY

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
General Fund:									
Board of Commissioners:									
Chairman	1	1	1	1	1	1	1	1	0.00%
Commissioner	5	5	5	5	5	5	5	5	0.00%
Total	6	6	6	6	6	6	6	6	0.00%
County Clerk:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
County Clerk	-	-	-	-	0.5	1	1	1	100.00%
County Clerk/PIO	1	1	1	1	0.5	-	-	-	(100.00)%
Information Tech/Deputy Clerk	-	-	-	-	0.5	1	1	1	100.00%
Information Technician	1	1	1	1	0.5	-	-	-	(100.00)%
Public Information Officer	-	-	-	-	1	1	-	-	(100.00)%
Total	3	3	3	3	4	4	3	3	(25.00)%
County Manager:									
County Manager	1	1	1	1	1	1	1	1	0.00%
County Manager – Temp	-	-	-	-	0.5	-	-	-	(100.00)%
Executive Assistant	1	1	1	1	0.5	-	-	-	(100.00)%
Total	2	2	2	2	2	1	1	1	(50.00)%
Board of Elections:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Asst Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Election Board Chairman	1	1	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	2	2	0.00%
Election Technician	-	1	1	1	1	1	1	1	0.00%
Part Time Clerk	2	2	2	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Voter Registration Technician	1	-	-	-	-	-	-	-	0.00%
Total	10	10	10	10	10	10	10	10	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Finance:									
Accountant	-	-	-	1	1	1	1	1	0.00%
Accounting Technician	1	1	1	1	1	1	1	1	0.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Chief Accountant	1	1	1	1	1	1	1	1	0.00%
Finance Director	1	1	1	1	1	1	1	1	0.00%
Intern	1	-	-	-	-	-	-	-	0.00%
Part Time Purchasing Agent	-	-	-	1	1	1	-	-	(100.00)%
Purchasing Agent	1	1	1	-	-	-	1	1	100.00%
Sr Accounts Payable Technician	1	1	1	1	1	1	1	1	0.00%
Sr Accounts Receivable Tech	1	1	1	1	1	1	1	1	0.00%
Total	8	7	7	8	8	8	8	8	0.00%
Human Resources:									
Benefits Technician	1	1	1	1	1	1	1	1	0.00%
Human Resource Analyst	1	1	1	1	1	1	1	1	0.00%
Human Recourse Director	1	1	1	1	1	1	1	1	0.00%
Human Resource Technician	-	-	-	-	-	-	1	1	100.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Total	4	4	4	4	4	4	5	5	25.00%
Information Technology Services:									
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	-	-	-	-	-	1	1	-	0.00%
Help Desk/Administrative Asst	1	1	1	1	1	-	1	1	0.00%
ITS Director	1	1	1	1	1	1	1	1	0.00%
ITS Manager	-	-	-	-	-	-	1	-	0.00%
Jr System Manager	1	1	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	1	0.00%
Sr Network Technician	1	1	1	1	1	1	1	1	0.00%
Sr System Supervisor	-	-	1	1	1	1	1	1	0.00%
System Administrator	1	1	-	-	-	-	-	-	0.00%
Total	8	8	8	8	8	8	11	8	0.00%
Public Information:									
Public Information Officer	-	-	-	-	-	-	1	1	100.00%
Total	-	-	-	-	-	-	1	1	100.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Tax Commissioner:									
Account Auditor	1	1	1	1	1	1	1	1	0.00%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%
Asst Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Property Tax Manager	1	1	1	1	1	1	1	1	0.00%
Part Time Tag Clerk	1	1	1	1	1	1	1	1	0.00%
Sr Tag & Tax Clerk	1	2	2	2	2	2	2	2	0.00%
Sr Tax Clerk	1	-	-	-	-	-	-	-	0.00%
Tag & Title Clerk	8	8	8	8	8	8	8	8	0.00%
Tag Agent	1	1	1	1	1	1	1	1	0.00%
Tag Supervisor	1	1	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Total	21	21	21	21	21	21	21	21	0.00%
Board of Assessors:									
Administrative Assistant	1	1	1	1	1	1	-	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Supervisor	-	-	-	-	-	-	1	-	0.00%
Appraisal Coordinator	1	1	1	1	1	1	1	1	0.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraisal Trainee	3	3	3	3	3	3	-	3	0.00%
Chief Appraiser	1	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	2	2	2	2	2	2	2	2	0.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	1	1	1	0.00%
Mobile Home Digest Coordinator	1	-	-	-	-	-	-	-	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
Real Property Appraiser I	-	-	-	-	-	-	3	-	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential Appraisal Team Leader	3	3	3	3	3	3	3	3	0.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%
Sr Personal Property Appraiser	1	-	-	-	-	-	-	-	0.00%
Tax Assessor	2	2	2	2	2	3	3	3	50.00%
Tax Assessor Chair	1	1	1	1	1	-	-	-	(100.00)%
Total	24	22	22	22	22	22	22	22	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Facilities Maintenance:									
Custodial Crew Leader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Technician	5	5	5	5	5	5	8	7	40.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Grounds Equipment Operator	3	1	1	1	1	1	1	1	0.00%
Grounds Maint Crew Leader	1	1	-	-	-	-	-	-	0.00%
Grounds Maintenance Worker	4	2	2	2	2	2	2	2	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
Total	25	21	20	20	20	20	23	22	10.00%
Engineering Services:									
Administrative Assistant	-	-	-	-	-	-	1	1	100.00%
County Engineer	1	1	1	1	1	1	1	1	0.00%
Engineering Design Technician	0.5	0.5	0.5	0.5	-	-	-	-	0.00%
Environmental Manager	1	1	1	1	1	1	1	1	0.00%
Part Time Administrative Assistant	-	-	-	-	1	1	-	-	(100.00)%
Sr Engineering Technician	1	2	2	2	2	2	2	2	0.00%
Sr Project Manager	2	1	1	1	1	1	1	1	0.00%
Stormwater Crew Leader	-	-	-	-	-	-	1	-	0.00%
Stormwater/Environmental Tech	1	1	1	1	1	1	3	-	(100.00)%
Total	6.5	6.5	6.5	6.5	7	7	10	6	(14.29)%
Superior Court:									
Bailliff	5	5	5	5	5	5	5	5	0.00%
Law Clerk	2	2	2	2	2	2	2	2	0.00%
Official Court Reporter	2	2	2	2	2	2	2	2	0.00%
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
Total	14	14	14	14	14	14	14	14	0.00%
Community Corrections:									
Community Corrections Director	1	1	1	1	1	1	1	1	0.00%
Deputy Community Corrections	1	-	-	-	-	-	-	-	0.00%
Total	2	1	1	1	1	1	1	1	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Clerk of Court:									
Chief Clerk	1	1	1	1	1	1	1	1	0.00%
Clerk of Superior Court	1	1	1	1	1	1	1	1	0.00%
Court Clerk	9	9	11	11	11	11	11	11	0.00%
Deputy Clerk	8	9	7	7	7	6	6	6	(14.29)%
Sr Deputy Clerk	4	3	3	3	3	4	4	4	33.33%
Total	23	23	23	23	23	23	23	23	0.00%
State Court:									
Calendar Clerk	-	-	-	1	1	1	1	1	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Court Reporter	1	-	-	-	-	-	-	-	0.00%
Judicial Administrative Specialist	2	2	2	2	2	2	2	2	0.00%
Release Services Coordinator	1	1	1	1	1	1	1	1	0.00%
State Court Judge	2	2	2	2	2	2	2	2	0.00%
Total	7	6	6	7	7	7	7	7	0.00%
Solicitor General:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	1	1	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	1	1	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	1	0.00%
PT Administrative Secretary	-	-	-	-	-	-	1	1	100.00%
Solicitor	1	1	1	1	1	1	1	1	0.00%
Sr Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Total	6	6	6	6	6	6	7	7	16.67%
Magistrate Court:									
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Constable	1	1	1	2	2	2	2	2	0.00%
Deputy Clerk	5	5	5	5	5	5	5	5	0.00%
Magistrate Judge	1	1	1	1	1	1	1	1	0.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	1	1	1	1	1	1	1	1	0.00%
Total	11	11	11	12	12	12	12	12	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Probate Court:									
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	2	2	3	3	2	0.00%
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
Part Time Deputy Clerk	-	-	1	1	-	-	-	-	0.00%
Receptionist	-	-	-	-	1	1	1	1	0.00%
Sr Deputy Clerk	2	2	2	2	2	1	1	2	0.00%
Total	6	6	7	7	7	7	7	7	0.00%
Juvenile Court:									
Juvenile Court Judge	1	1	1	1	1	1	1	1	0.00%
Juvenile Court Representative	1	1	1	1	1	1	1	1	0.00%
Part Time Juvenile Court Judge	-	-	-	-	1	1	1	1	0.00%
Total	2	2	2	2	3	3	3	3	0.00%
Alternative Dispute Resolution:									
ADR Assistant Administrator	-	1	1	1	1	1	1	1	0.00%
Total	-	1	1	1	1	1	1	1	0.00%
Probation:									
Administrative Assistant	-	-	1	1	1	1	1	1	0.00%
Case Clerk/Probation Aide	-	-	-	1	2	2	2	2	0.00%
Court/Probation Officer	-	-	1	1	1	1	1	1	0.00%
Probation Director	-	1	1	1	1	1	1	1	0.00%
Probation Officer	-	-	5	5	7	7	6	6	(14.29)%
Sr Probation Officer	-	-	-	-	-	-	2	2	100.00%
Total	-	1	8	9	12	12	13	13	8.33%
Sheriff – Administration:									
Administrative Clerk	12	11	11	11	11	11	11	11	0.00%
Administrative Technician	1	1	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	1	1	0.00%
Sheriff	1	1	1	1	1	1	1	1	0.00%
Total	15	14	14	14	14	14	14	14	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Sheriff - Enforcement:									
Captain	4	5	5	5	5	5	5	5	0.00%
Corporal	3	4	4	4	4	3	3	3	(25.00)%
DARE Officer	2	2	2	1	1	1	1	1	0.00%
Deputy Sheriff	52	47	48	48	48	47	47	47	(2.08)%
Investigator	23	22	22	22	22	22	22	22	0.00%
Lieutenant	9	9	9	10	10	11	11	11	10.00%
Resource Officer	7	10	10	11	11	11	11	11	0.00%
Sergeant	10	10	10	10	10	11	11	11	10.00%
Staff Sergeant	9	10	10	9	9	9	9	9	0.00%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
Total	121	121	122	122	122	122	122	122	0.00%
Sheriff – Jail:									
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	1	1	0.00%
Corporal	5	5	5	5	5	4	4	4	(20.00)%
Custodian	1	1	1	1	1	1	1	1	0.00%
Deputy Sheriff – Transport	6	6	6	6	6	6	6	6	0.00%
Jail Operations Officer	67	66	66	66	66	66	66	66	0.00%
Sergeant	4	5	5	5	5	6	6	6	20.00%
Sr Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Staff Sergeant	5	5	5	5	5	5	5	5	0.00%
Total	102	102	102	102	102	102	102	102	0.00%
Animal Services – Shelter:									
Animal Control Field Supervisor	-	1	1	1	1	1	1	-	(100.00)%
Animal Control Officer	5	4	4	4	4	4	4	-	(100.00)%
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Shelter Attendant	3	3	3	3	3	3	3	3	0.00%
Part Time Animal Shelter Attendant	4	4	4	4	4	4	4	4	0.00%
Sr Animal Shelter Attendant	1	1	1	1	1	1	1	1	0.00%
Total	14	14	14	14	14	14	14	9	(35.71)%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Animal Services - Enforcement:									
Animal Control Field Supervisor	-	-	-	-	-	-	-	1	100.00%
Animal Control Officer	-	-	-	-	-	-	-	4	100.00%
Total	-	-	-	-	-	-	-	5	100.00%
Emergency Management:									
EMA Director	1	1	-	1	1	1	1	1	0.00%
EMA Director/Fire Chief	-	-	0.5	-	-	-	-	-	0.00%
Total	1	1	0.5	1	1	1	1	1	0.00%
Coroner:									
Administrative Assistant	-	-	-	-	-	-	1	-	0.00%
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	1	1	2	2	2	2	2	2	0.00%
Part Time Administrative Assistant	-	-	-	-	-	-	-	1	100.00%
Total	2	2	3	3	3	3	4	4	33.33%
Public Works – Administration:									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	2	2	2	2	2	2	2	2	0.00%
Instrument Technician	1	1	1	1	1	1	1	1	0.00%
Public Works Director	1	1	1	1	1	1	1	1	0.00%
Survey Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
Total	6	6	6	6	6	6	6	6	0.00%
Grading:									
Grading Supervisor	1	1	1	1	1	1	1	1	0.00%
Motor Grader Operator	6	6	6	6	6	6	6	6	0.00%
Total	7	7	7	7	7	7	7	7	0.00%
Patching:									
Patching Crew Leader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
Total	3	3	3	3	3	3	3	3	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Signs:									
Sign Supervisor	1	1	1	1	1	1	1	1	0.00%
Sr Sign Maintenance Worker	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Road Maintenance:									
Drainage Crew Supervisor	2	2	2	2	2	2	2	2	0.00%
Heavy Equipment Operator	7	7	7	7	7	7	7	7	0.00%
Mowing Crew Leader	1	1	1	1	1	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	3	3	3	7	7	133.33%
Road Maintenance Worker	5	5	5	5	5	5	7	7	40.00%
Sr Heavy Equipment Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
Total	26	26	26	26	26	26	32	32	23.08%
Road Construction:									
Construction/Transport Supervisor	1	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	1	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Material Transport Crew Leader	1	1	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	5	5	0.00%
Total	9	9	9	9	9	9	9	9	0.00%
Total General Fund:	496.5	488.5	497	501.5	507	506	525	517	1.97%
Special Revenue Funds:									
Commissary:									
Custodian	1	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
DUI Accountability Court Grant:									
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%

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Approved Positions

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Positions									
Solicitor – VAWA:									
Assistant Solicitor	-	-	1	1	1	1	1	1	0.00%
Total	-	-	1	1	1	1	1	1	0.00%
Alternative Dispute Resolution:									
ADR Assistant Administrator	1	-	-	-	-	-	-	-	0.00%
Secretary	1	1	1	1	1	1	1	1	0.00%
Total	2	1	1	1	1	1	1	1	0.00%
Sheriff – HEAT Grant:									
Deputy Sheriff – HEAT	3	3	-	-	-	-	-	-	0.00%
Total	3	3	-	-	-	-	-	-	0.00%
Solicitor – VOCA:									
Victim Advocate	2	2	2	2	2	2	2	2	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
Sheriff – Jail Operations:									
Maintenance Coordinator	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%
Emergency Communications:									
911 Director	1	1	1	1	1	1	1	1	0.00%
Accreditation Manager	1	1	1	1	1	1	1	1	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Assistant Director	-	-	-	-	-	-	1	-	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Open Records Technician	-	-	-	-	-	1	1	1	100.00%
Operations Supervisor	1	1	1	1	1	1	-	1	0.00%
Part Time Telecom Specialist	1	1	1	1	1	1	1	1	0.00%
System Manager	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Telecommunications Operator	13	13	13	13	13	12	16	13	0.00%
Telecommunications Specialist	13	13	13	13	13	13	16	13	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
Total	41	41	41	41	41	41	48	42	2.44%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Solicitor - Victim/Witness:									
Part Time Admin Secretary	1	1	1	1	1	1	1	1	0.00%
Sr Victim Advocate	1	1	1	1	1	1	1	1	0.00%
Total	2	2	2	2	2	2	2	2	0.00%
NPDES – Stormwater:									
Stormwater Technician	-	-	-	-	-	-	-	1	100.00%
Total	-	-	-	-	-	-	-	1	100.00%
Fire/Rescue (Special Services):									
Administrative Assistant	1	1	1	1	1	1	1	-	(100.00)%
Assistant Fire Chief	-	-	-	-	-	1	1	-	0.00%
Battalion Chief	-	-	-	-	-	3	3	-	0.00%
Code Enforcement Officer	3	3	-	-	-	-	-	-	0.00%
EMA Director/Fire Chief	-	-	0.5	-	-	-	-	-	0.00%
Fire chief	1	1	-	1	1	1	1	-	(100.00)%
Fire Marshall	1	1	1	1	1	1	1	-	(100.00)%
Fire Prevention Inspector	1	1	1	1	1	1	1	-	(100.00)%
Firefighter	9	9	9	9	9	12	21	-	(100.00)%
Lieutenant	-	-	-	-	-	-	15	-	0.00%
Sergeant	3	3	3	3	3	3	15	-	(100.00)%
Sr Fire Prevention Inspector	-	-	-	-	-	1	1	-	0.00%
Training Coordinator	-	-	-	-	-	1	1	-	0.00%
Training Officer	1	1	1	1	1	1	1	-	(100.00)%
Total	20	20	16.5	17	17	26	62	-	(100.00)%
Code Enforcement:									
Code Enforcement Director	-	-	1	1	1	1	1	1	0.00%
Code Enforcement Officer	-	-	2	2	2	2	2	2	0.00%
Sr Code Enforcement Officer	-	-	1	1	1	1	1	1	0.00%
Total	-	-	4	4	4	4	4	4	0.00%
Mosquito Control:									
Mosquito Control Officer	1	1	1	1	1	1	1	1	0.00%
Total	1	1	1	1	1	1	1	1	0.00%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Planning/Zoning:									
Administrative Technician	-	-	-	-	1	1	1	1	0.00%
County Planner	1	1	1	1	-	-	-	-	0.00%
Engineering Design Technician	0.5	0.5	0.5	0.5	-	-	-	-	0.00%
Planner	1	1	1	1	1	1	1	1	0.00%
Planning Technician	-	-	-	-	1	1	1	1	0.00%
Planning/Zoning Director	-	-	-	-	1	1	1	1	0.00%
Zoning Coordinator	-	-	-	-	1	1	1	1	0.00%
Total	2.5	2.5	2.5	2.5	5	5	5	5	0.00%
Zoning:									
Administrative Technician	1	1	1	1	-	-	-	-	0.00%
Zoning Administrator	1	1	1	1	-	-	-	-	0.00%
Zoning Analyst	1	-	-	-	-	-	-	-	0.00%
Zoning Coordinator	-	1	1	1	-	-	-	-	0.00%
Total	3	3	3	3	-	-	-	-	0.00%
Fire/Rescue (Fire Services):									
Administrative Assistant	-	-	-	-	-	-	-	1	100.00%
Assistant Fire Chief	-	-	-	-	-	-	-	1	100.00%
Battalion Chief	-	-	-	-	-	-	-	3	100.00%
Fire Chief	-	-	-	-	-	-	-	1	100.00%
Fire Marshall	-	-	-	-	-	-	-	1	100.00%
Fire Prevention Inspector	-	-	-	-	-	-	-	1	100.00%
Firefighter	-	-	-	-	-	-	-	21	100.00%
Lieutenant	-	-	-	-	-	-	-	15	100.00%
Sergeant	-	-	-	-	-	-	-	15	100.00%
Sr Fire Prevention Inspector	-	-	-	-	-	-	-	1	100.00%
Training Coordinator	-	-	-	-	-	-	-	1	100.00%
Training Officer	-	-	-	-	-	-	-	1	100.00%
Total	-	-	-	-	-	-	-	62	100.00%
Total Special Revenue Funds	80.5	79.5	78	78.5	78	87	130	125	60.26%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Enterprise Funds:									
Water/Sewer – Operations:									
Customer Service Clerk	3	3	3	3	3	3	3	3	0.00%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Sr Operations Technician	1	1	1	1	1	1	1	1	0.00%
Sr Utility Maintenance Technician	1	1	2	2	2	2	2	2	0.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	1	1	0.00%
Utility Maintenance Technician	2	2	1	1	1	1	1	1	0.00%
Utility Service Worker	8	8	9	9	11	11	15	15	36.36%
Wastewater Facility Technician	1	1	1	1	1	1	1	1	0.00%
Total	20	20	21	21	23	23	27	27	17.39%
Water/Sewer – Moody:									
Sr Utility Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Utility Operations Supervisor	1	1	1	1	1	1	1	1	0.00%
Utility Service Worker	1	1	1	1	1	1	1	1	0.00%
Total	3	3	3	3	3	3	3	3	0.00%
Litter & Beautification:									
Litter Control Supervisor	-	-	-	1	1	1	1	1	0.00%
Litter Control Worker	-	-	-	1	1	1	3	3	200.00%
Total	-	-	-	2	2	2	4	4	100.00%
Total Enterprise Funds	23	23	24	26	28	28	34	34	21.43%

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Approved Positions

Positions	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Actual	FY 2022 Request	FY 2022 Budget	% Change
Internal Service Funds:									
Shop Maintenance:									
Equipment Maint Supervisor	1	1	1	1	1	1	1	1	0.00%
Inventory Coordinator	1	1	1	1	1	1	1	1	0.00%
Lead Sr Mechanic	-	1	1	1	1	1	1	1	0.00%
Mechanic	3	3	3	3	3	3	3	3	0.00%
Mechanic – EVT	-	-	-	-	-	-	1	1	100.00%
Mechanic Helper	1	1	1	1	1	1	1	1	0.00%
Sr Mechanic	2	1	1	1	1	1	1	1	0.00%
Welder	1	1	1	1	1	1	1	1	0.00%
Total	9	9	9	9	9	9	10	10	11.11%
Total Internal Service Funds	9	9	9	9	9	9	10	10	11.11%
Total All Fund	609	600	608	615	622	630	699	686	10.29%

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Millage History

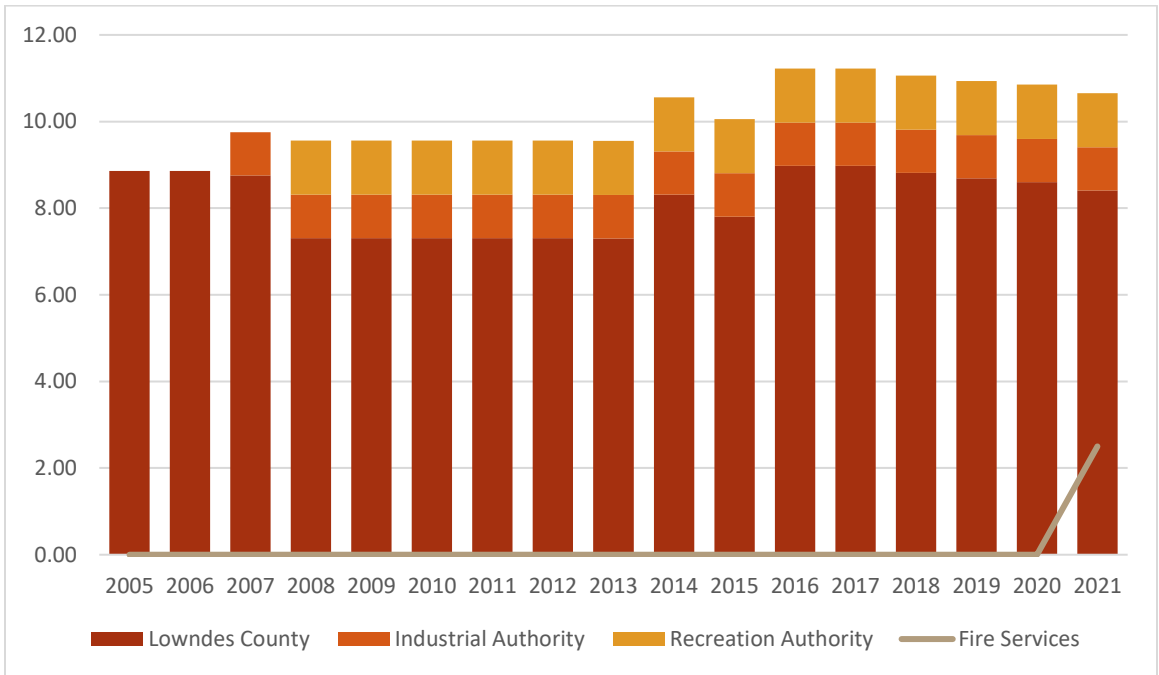


FIGURE 155 – MILLAGE HISTORY

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Five-Year Projection

The following financial projections are used for planning and analysis purposes. Assumptions are based on historical trends and current economic conditions. Obviously, COVID-19 has disrupted our projections as well as our lives and how we operate. While there is not a good way to measure what effects and how long it will impact us, the conservative approach that we have already taken as well as the relief funds available do not appear to have affected our models significantly.

General Fund:

Tax Revenues: Following the direction of the Board, there are no assumptions of a millage increase included in this projection. Tax revenues are projected based on a rolling average of the past three years growth. On average, property taxes increases have been around 4.5% annually, but for the purposes of this model, 3.5% is used. Local option sales tax has been declining or flat in recent years but has shown signs of bouncing since in FY 2018, more so after changes in collections for on-line sales. Based on this recovery, a very modest increase of 4.0% is used in the model.

Other Revenues: Year one projections are based very closely on FY 2019 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

- With the new software, payouts are more correct than they have been in the past. Anticipated growth is still relatively modest.
- With the adjustments to the jail housing rate, prisoner housing revenues are also improving.
- Other general fund revenues remain steady with slight increases from year to year.

Expenditures: Projected expenditures are based on plans and input from departments as well as historical trends and adjustments. The model does assume that some positions will be added over the next five years.

- **Personal Services:** At the end of FY 2010, a large number of positions were eliminated, most of which have not been added back. While the County has worked very hard to improve efficiencies, increases in population and demands will require that some of those positions are reinstated. The County also anticipates a merit increase annually although a COLA is necessary at times. Increases and retirement and health insurance claims have pushed the anticipated growth in this expenditure up even further.

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Five-Year Projection

- **Services & Contracts:** A major portion of this line is for utility costs. While the cost of utilities has increased slightly over time, the County works to eliminate any unnecessary costs and duplications. On average, utility costs have grown at a very modest rate. Another major portion of this line is Appropriations. This is primarily outside agency funding and funding for the public safety radio system. Outside agency funding should remain virtually flat.
- **Capital Outlay:** With the completion of major software projects in ITS, the majority of expenditures in this line will relate to facilities improvements. Public Works plans ahead for these upgrades and so capital should remain relatively flat.
- **Debt Service:** Debt service in the general fund is primarily related to the first phase of the Judicial Complex. This debt will be paid off in 2024. The ABM project debt will be paid through savings. There are no current plans to incur further debt.
- **Operating Transfers:** The Emergency Communications Fund currently receives a subsidy from the General Fund to cover costs of the 911 Center. The amount of the transfer is anticipated to grow by approximately 3.5% annually based on historical needs of the fund.

The following table depicts the annual growth rates applied to each category of expenditures:

Expenditure Category	FY 2023	FY 2024	FY 2025	FY 2026
Personal Services	4.50%	4.50%	4.50%	4.50%
Utilities	1.00%	1.00%	1.00%	1.00%
Appropriations	0.50%	0.50%	0.50%	0.50%
Other Services & Contracts	1.00%	1.00%	1.00%	1.00%
Supplies & Materials	1.00%	1.00%	1.00%	1.00%
Capital Outlay	1.00%	1.00%	1.00%	1.00%
Debt Service	Varies depending on debt service schedule			
Transfers Out	3.50%	3.50%	3.50%	3.50%

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Five-Year Projection

(\$1,000s)	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Revenues:					
Property Tax	34,117.5	35,311.6	36,547.5	37,826.7	39,150.6
Local Option Sales Tax	13,500.0	14,040.0	14,601.6	15,185.7	15,793.1
Other Taxes	5,610.0	5,722.0	5,836.6	5,953.4	6,072.4
Intergovernmental	724.8	732.1	739.4	746.8	754.3
Charges for Service	4,020.7	4,060.9	4,101.5	4,142.5	4,183.9
Fines & Forfeitures	2,770.0	2,853.1	2,938.7	3,026.9	3,117.7
Investment Income	20.0	30.0	40.0	50.0	60.0
Miscellaneous	55.0	55.6	56.1	56.7	57.2
Other Sources	1,085.0	1,095.9	1,106.8	1,117.9	1,129.1
Total	61,903.0	63,901.3	65,968.2	68,106.4	70,318.3
Expenditures:					
Personal Services	33,601.9	34,946.0	36,343.8	37,797.6	39,309.5
Utilities	1,257.7	1,267.1	1,276.6	1,286.2	1,295.8
Appropriations	11,645.6	11,703.8	11,762.3	11,821.1	11,880.3
Contingency	1,598.8	1,250.0	1,250.0	1,250.0	1,250.0
Other Services & Contracts	10,633.5	10,686.6	10,740.1	10,796.8	10,847.7
Supplies & Materials	384.1	388.0	391.9	395.8	399.7
Capital Outlay	548.4	500.0	750.0	750.0	1,000.0
Debt Service	1,083.7	2,077.4	2,070.5	1,000.0	-
Other Uses	1,149.4	1,172.3	1,195.8	1,219.7	1,244.1
Total	61,903.0	63,991.3	65,781.0	66,314.2	67,227.1
Net Revenues Over (Under) Expenditures	-	(90.1)	187.2	1,792.2	3,091.1
Fund Balance, Beg	22,811.2	22,811.2	22,721.1	22,908.4	24,700.6
Fund Balance, Ending	22,811.2	22,721.1	22,908.4	24,700.6	27,791.8
Estimated Days of Fund Balance in Reserve	133	128	125	131	142

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Glossary of Terms

1,2,3...

4-H: A youth development program which focuses on teaching life skills. The four H's stand for Head, Heart, Hands and Health.

800MHz: The public safety radio system which allows Lowndes County emergency and support personnel and other surrounding emergency services to communicate directly.

Aa

ABM: ABM Industries Inc. is a facilities management provider. In this document, ABM also refers to the project with ABM Industries for an energy enhancement program.

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.

ADR: Alternative Dispute Resolution. A process by which a third party facilitates an agreement between parties who are in conflict.

Ad Valorem Tax: A tax based on the value of property.

Amortization: The paying off of debt with a fixed schedule or the spreading out of capital expenses over a period of time.

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 period.

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.

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Glossary of Terms

Aa

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

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.

ATV: All Terrain Vehicle. A motorized off-highway vehicle.

Audit: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement when necessary.

Bb

BOC – Board of Commissioners: The elected, governing body of Lowndes County.

Balanced Budget: Revenues and fund balance exceed expenditures.

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

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 personal services without approval of the Board of Commissioners.

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Bb

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

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

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

Budget Committee: The team responsible for management of the budget process from year to year. The Budget Committee is made up of the County Manager, Finance Director and appointed staff.

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.

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

Budget Resolution: The official enactment of 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 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 the approved budget.

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Glossary of Terms

Cc

CAD – Computer Aided Dispatch: A system which facilitates the prompt dispatch of appropriate emergency services in response to calls for assistance.

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 Expenditure: An expenditure for the acquisition of, or addition to, a fixed asset.

Capital Improvement Plan (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 \$7,500 are not considered capital outlay.

Capital Project Fund: A governmental type fund which accounts for the financial resources and acquisition or construction of major capital items and facilities.

CASA: Court Appointed Special Advocates. A program that advocates for abused or neglected children and contributes to advancements within the child welfare system.

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

CDBG: An acronym for Community Development Block Grants.

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

CIP: See Capital Improvement Program.

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Cc

COAM: An acronym for Coin Operated Amusement Machines.

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 use and development of property in Lowndes 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 the Board of Commissioners or the County Manager.

COVID-19: An infectious disease caused by the SARS-CoV-2 virus. COVID-19 became a worldwide pandemic, spreading in 2020.

CVDA – Central Valdosta Development Authority: The Authority manages the development and enhancement of downtown Valdosta.

Dd

Debt Limit: The maximum amounts of debt or debt service 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 cost of a fixed asset charged as expense during a particular period. The cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life.

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

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Dd

DOT: An acronym for the Department of Transportation, generally the Georgia DOT.

DUI: Driving Under the Influence. The offense of driving, operating or being in control of a vehicle while impaired by alcohol or drugs, to a level that renders the driver incapable of operating the vehicle safely.

Ee

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

EEE – Eastern Equine Encephalitis: A severe mosquito-borne illness.

EMA: An acronym for Emergency Management Agency, typically referring to Lowndes EMA.

Ee

EMS – Emergency Medical Services: Ambulance services.

EMT – Emergency Medical Technician: Specially trained personnel, often referred to as paramedics.

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 or services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily through fees and charges paid by the users of the system. Enterprise funds are typically for external customers.

EOC: Emergency Operations Center. The facility that serves as a central operations center for emergency response personnel during emergency events.

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

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Ee

EPD – Environmental Protection Division: Georgia's state 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.

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: Emergency Vehicle Technician. A mechanic certified to service and repair emergency vehicles.

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

Ff

FEMA: Federal Emergency Management Agency. An agency of the United States Department of Homeland Security which supports citizens and first responders in building, sustaining and improving capabilities to prepare for, protect against, respond to, recover from and mitigate all hazards.

Fiduciary Fund: A fund that reports assets that are held in a trustee or agency capacity and therefore cannot be used to support the government's own programs.

FiFa – Fieri Facias: A judicial writ directing a Sheriff to satisfy a judgement from a debtor's property.

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

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Ff

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 and equipment.

FLSA – Fair Labor Standards Act: A federal act which sets minimum wages, overtime pay, equal pay, record keeping and child labor standards.

FTE – Full-time Equivalent: Referring to personnel.

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 which is designated or reserved for a specific purpose.

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

Fund Balances, Appropriations: Refers to funds appropriated and set aside for future use.

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

Gg

GAAP – Generally Accepted Accounting Principles: Uniform minimum standards and guidelines 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).

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Gg

[GASB](#): An acronym for the Governmental Accounting Standards Board.

[GASB 34](#): This statement established a new framework for governmental 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.

[GEFA](#): Georgia Environmental Finance Authority. An agency of the state that directs programs that work to conserve and improve Georgia's energy, land and water resources.

[GEMA](#): Georgia Emergency Management Agency. An agency of the state, similar to FEMA, that is responsible for preparing for and responding to disasters and mitigating hazards in Georgia.

[General Fund](#): The main operating fund of the County, recording all financial transactions except those required to be accounted for in separate funds.

[General Obligation Bonds](#): Bond debt that is issued with repayment tied to the general revenues of the County.

[GFOA – Government Finance Officers Association](#): An organization established in 1906 to advance excellence in state and local government financial management.

[GGFOA – Georgia Government Finance Officers Association](#): The Georgia chapter of GFOA.

[GIS – Geographic Information System](#): A product of the Southern Georgia Regional Commission that collects specific data and ties it to the mapping system.

[Governmental Funds](#): Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except for those accounted for in proprietary or 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.

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Gg

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: Refers to hazardous materials.

HB489 – Service Delivery Strategy Act: A legislation that requires all Georgia cities and counties to review their current provision of services to determine methods that make delivery of those services more efficient and effective.

HEAT – Highway Enforcement of Aggressive Traffic: A program of the Governor's Office of Highway Safety which awards funding to agencies to combat impaired and aggressive drivers.

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

HUD: An acronym for the US Department of Housing and Urban Development.

HVAC: An acronym for heating, ventilation and air-conditioning.

li

Infrastructure: The basis facilities, equipment and installations needed for a functional system or organization (ex. Roads, bridges, public buildings, etc.)

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Glossary of Terms

li

Intangible Property: A category of personal property that included 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 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 or government.

ITS: An acronym for Information Technology Services.

IPMC: International Property Maintenance Code. A code which provides requirements for use and maintenance of various systems for existing residential and non-residential structures.

Jj

JAG: Justice Assistance Grants.

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.

LAS: Land Application System. A method of treating wastewater by dispersing effluent wastewater into on onto soil.

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

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Ll

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

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

LODAC: Lowndes Drug Action Council. An organization created through the courts that provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors.

LOST – Local Option Sales Tax: A one cent sales tax imposed and remitted to each government based on an agreement negotiated every ten years and used for property tax relief.

Mm

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

MAZ – Moody Activity Zone: Areas of the ULDC map indicated as activity zones for Moody Air Force Base. This zone has restrictions on it to protect encroachment on the base.

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

Mill: A tax rate equivalent to one-thousandth of a dollar of taxable assessed value.

Millage Rate: The ad valorem tax rate expressed in the amount levied per thousand dollars of taxable assessed property value.

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

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Mm

Modified Accrual Basis: A basis of accounting where revenues and expenditures are recorded when they become measurable and available to finance expenditures of the current period.

Moody's: One of 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.

New World Systems: The software providers for public safety.

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 that controls water pollution by regulating point sources that discharge pollutants into waters in the United States.

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.

Odyssey: The software provider for the court system.

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

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Glossary of Terms

Oo

Operating Expenditures: 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 Taxes: Taxes collected as authorized by state law or county ordinance such as sales, alcohol and 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

P4 Initiative: A program encouraging Air force Installations to partner with local businesses and governments to expedite training programs, construction projects and more.

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.

PSRS: Public Safety Radio System. See 800MHz.

Pp

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

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

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Pp

POST – Peace Officer Standards and Training Council: A state entity that regulates the initial and ongoing training/certification of all law enforcement throughout the state.

Property Tax: 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 with at-risk youth.

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 have been legally restricted for a specific purpose and 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)

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Rr

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 Qualifications: A document requesting vendors to respond with their qualifications for a specific project or service as outlined in the request.

ROW – Right of Way: Typically refers to the area on the sides of roads that is reserved for maintenance and expansion.

Ss

SCBA – 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 data collection and controls the information system.

Service Delivery Strategy Act: See HB 489.

SGRC – Southern Georgia Regional Commission: The planning and intergovernmental coordination agency of which Lowndes County is a member.

SOP: Standard Operating Procedures. A set of guidelines designed to provide a standard method of performing functions for a department or division.

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 such as paving.

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

SPLOST – Special Purpose Local Option Sales Tax: A one percent tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and used for specific purposes.

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Glossary of Terms

Ss

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

Structurally Balanced Budget: A budget where recurring revenues exceed recurring expenditures.

Supplies & Materials: Expenditures for items such as office supplies, safety item and program supplies.

SWGTF: Southwest Georgia Gang Task Force.

Tt

TAN – Tax Anticipation Note: Notes issued in anticipation of taxes and payable when those taxes are collected.

Tangible Property: A category of personal property that has a 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.

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.

TNR: Trap-Neuter-Return. A humane approach to addressing community cat populations.

TSPLOST: A one cent tax enacted for transportation purposes.

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Glossary of Terms

Uu

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

ULDC – Unified Land Development Code: Lowndes County's code which identifies zoning and land use standards which apply to unincorporated properties.

USDA: An acronym for the United States Department of Agriculture.

USGS – United State Geological Survey: An agency under the Department of the Interior that manages water, biological, emergency and mineral resources.

Vv

VALOR/GIS: An acronym for the Valdosta Lowndes Regional Geographic Information System.

VAWA: Violence Against Women Act.

VOCA: Victims of Crime Act.

VOIP – Voice Over Internet Protocol: The telephone technology utilized by Lowndes County which makes telephone calls over broadband rather than analog lines.

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.

West Nile Virus: A severe mosquito-borne illness.

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

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