

Operating Budget

FISCAL YEAR 2023

Lowndes County, Georgia

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Board of Commissioners



Figure 1 – Mark Wisenbaker, District 3; Joyce E. Evans, District 1; Bill Slaughter, Chairman; Scott Orenstein, District 2; Demarcus Marshall, District 4; Clay Griner, District 5

Key Personnel

Department Directors:

K. Paige Dukes, County Manager
Stephanie L. Black, Finance Director
Belinda Lovern, County Clerk
Meghan Barwick, Public Information Officer
Rachel Thrasher, Community Development Director
Kevin Beals, Human Resource Director
Aaron Kostyu, Information Technology Services Director
Chad McLeod, Director of Engineering
Ferlisha Rountree, Probation Director
Ashley Tye, Emergency Management 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, Director of Planning and Zoning
Steve Stalvey, Utilities Director

Budget Committee:

K. Paige Dukes, County Manager
Stephanie L. Black, Finance Director
Kevin Beals, Human Resource Director
Rachel Bowen, Sr. Accountant

Elected Officials:

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
Detria Powell, Probate Court Judge
Ashley Paulk, Sheriff
Austin Fiveash, Coroner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lowndes County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

July 01, 2021

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, 2021. 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 with the program requirements and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for sixteen consecutive years.

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Appendices



June 16, 2022

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, 2023. This is the second budget presented to this Board under my administration and I am very excited about all of the things going on in Lowndes County. While COVID presented challenges, it also created opportunity. Our departments remain focused on minimizing challenges and capitalizing on opportunities, while taking care of our most valuable resource - our employees. In addition to providing our citizens an open door to quality services, we are developing and empowering leaders throughout our ranks in an effort to retain our talent.

In February, the Board held its annual planning retreat to discuss not only the status of the County, but the future. Staff received great direction with regards to both policy and services. This budget is our understanding of the Commission's direction with regards to policy, services and fiscal accountability.

Looking to a new fiscal year, our budget team is concerned with the impact inflation will have on goods and services. This being the case, this budget is heavily focused on operations with capital improvements and one-time purchases directed to the remaining CARES Act funding.

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During some of the leaner years, the County proactively took steps to protect its financial position by increasing the fund balance policy from 90 days to 120 days. While there were times when the fund balance levels dropped below that threshold, the past several years have had some anomalies that have pushed those balances well above 120 days. Supply chain delays have also had an impact, pushing expenditures out into future budget years.

With those 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. 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. Adding to the challenges of the day, inflation is impacting government just as it does with us all. With all of these things in mind, 2023 is a much different budget year.

In 2018, the County began working with ABM Industries to study its energy use and determine ways to improve and manage facilities. Following, the County entered into an agreement with ABM and financed \$43 million through a capital lease that has replaced a large portion of the HVACs, chillers and boilers as well as add solar at several facilities. Additionally, the replacement of the meters used in Water/Sewer as well as the software, allowing customers better access and reliability in managing their own water usage is in progress. The project is self-funding through the savings and additional water/sewer revenues. Currently, the project is performing well. This budget begins to capture the aforementioned savings.

Beginning July 2021, staff began execution of the Commission's plan for expanding fire services to include three additional fully-manned stations. In June of 2022, Lowndes County Fire Rescue hired the last of the three groups of personnel needed to fulfill the expansion plan. As projected, the fire department is operating efficiently within the allocated millage and performing well with regards to providing a higher expectation of service. Over the next year, staff will begin to evaluate improvements as they relate to Lowndes County's ISO (Insurance Services Office) rating.

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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, the update of the Unified Land Development Code will be completed, the creation of a Permits and Inspections Department, ongoing 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. 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 sixteenth consecutive year for its budget beginning July 1, 2021.
- 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 0.195 mills for 2021. This follows a rollback of 0.087 mills in the prior year. The budget presented does not anticipate an increase in the county-wide millage. With the addition of the fire district, an additional 2.5 mills were assessed in the unincorporated area. The proposed budget anticipates no increases for either of those millages.
- 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 during 2020 and 2021; however, those collections have normalized over the last twelve months.

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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.
- Supply Chain Delays and Inflations – Like everyone else, government is not immune to delays in receiving goods and services and price increases due to inflation. The rising costs of goods and services was a huge factor in putting together the 2023 budget, which focuses primarily on operations. Necessary capital outside of SPLOST and ARPA funding are anticipated to come from the excess fund balance.
- 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.

Budget Highlights:

Fund	FY 2022	FY 2023	Variance	% Change
General Fund	\$61,902,995	\$65,563,745	\$3,660,750	5.91%
Special Revenue Funds				
Commissary	\$1,417,184	\$1,653,528	236,344	16.68%
State Drug Seizures	\$500,000	\$-	\$(500,000)	(100.00)%
Federal Drug Seizures	\$500,000	\$-	\$(500,000)	(100.00)%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodation Tax	\$375,000	\$550,000	\$175,000	46.67%
Intergovernmental Grants	\$1,275,379	\$1,291,424	\$16,045	1.26%
Jail Operations	\$383,136	\$308,766	\$(74,370)	(19.41)%

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Fund	FY 2022	FY 2023	Variance	% Change
Drug Abuse Treatment	\$170,000	\$160,538	\$(9,462)	(5.57)%
Emergency Comm.	\$4,268,393	\$4,048,464	\$(219,929)	(5.15)%
Victim/Witness	\$236,836	\$234,304	\$(2,532)	(1.07)%
Special Services	\$2,378,834	\$2,249,771	\$(129,063)	(5.43)%
Fire Services	\$7,016,417	\$7,129,162	\$112,745	1.61%
	\$18,621,179	\$17,725,957	\$(895,222)	(4.81)%
Capital Project Funds				
SPLOST VIII	\$22,500,000	\$26,000,000	\$3,500,000	15.56%
TSPLOST	\$3,500,000	\$3,500,000	\$-	0.00%
Public Roads – LMIG	\$1,500,000	\$1,500,000	\$-	0.00%
	\$27,500,000	\$31,000,000	\$3,500,000	12.73%
Enterprise Funds				
Water Sewer	\$7,245,700	\$8,824,334	\$1,578,634	21.79%
Landfill	\$474,046	\$533,319	\$59,273	12.50%
Tax Lighting Districts	\$373,100	\$404,385	\$31,285	8.39%
	\$8,092,846	\$9,762,038	\$1,669,192	20.63%
Internal Service Funds				
Equipment Maintenance	\$2,807,828	\$3,135,175	\$327,347	11.66%
Health Insurance	\$7,418,292	\$8,123,810	\$705,518	9.51%
Workers Compensation	\$374,759	\$437,000	\$62,241	16.61%
Technology Fleet	\$821,960	\$821,960	\$-	0.00%
	\$11,422,839	\$12,517,945	\$1,089,106	9.59%
All Funds	\$127,539,859	\$136,569,685	\$9,029,826	7.08%

The fiscal year 2023 proposed budget totals \$136,569,658, up from \$127,539,859 or 7.08% from the prior year. The budget is comprised of 76.11% operating costs and 23.89% capital. The operating budget is \$103,948,475, up from \$98,010,298 or 6.06%. The capital budget is \$32,621,210, up from \$29,529,561 or 10.47%.

The General Fund budget totals \$65,563,745, up from \$61,902,995 or 5.91% from the prior year. Capital expenditures account for a very small percentage of the General Fund at \$362,030. General Fund capital expenditures decreased from the prior year total of \$548,364 or (33.98)%.

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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 \$56,639,000 of General Fund revenues or 86.39%, up from \$53,227,500. Property tax accounts for \$35,564,000 of General Fund revenues or 54.24%, up from \$34,117,500.

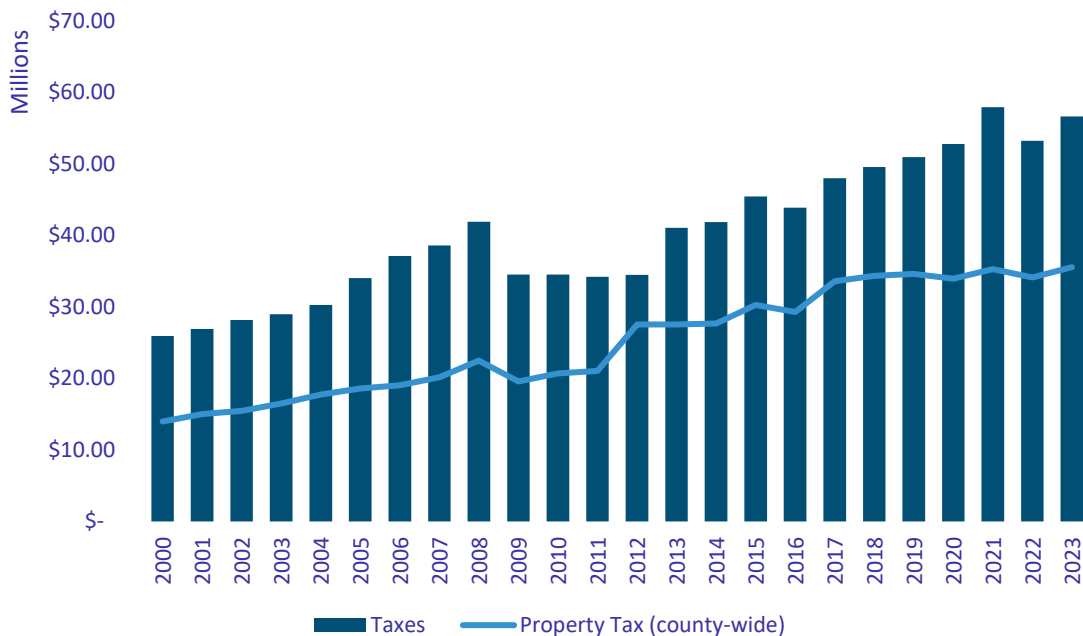


Figure 2 – Tax Revenue History

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 5.91% in the General Fund and 5.29% overall. The majority of that increase relates to increases in sales tax revenues over the past several years.

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. Over the last year, staff has been evaluated with regards to retention and efficiencies. The few positions that have been added are in line with the conservative nature of Lowndes County’s approach to providing services. With the amount of growth in the county and the demand for services, additional personnel are necessary. Personnel costs represent \$33,574,672 of the General Fund or 51.21% and \$45,678,190 of the total budget or 33.45%.

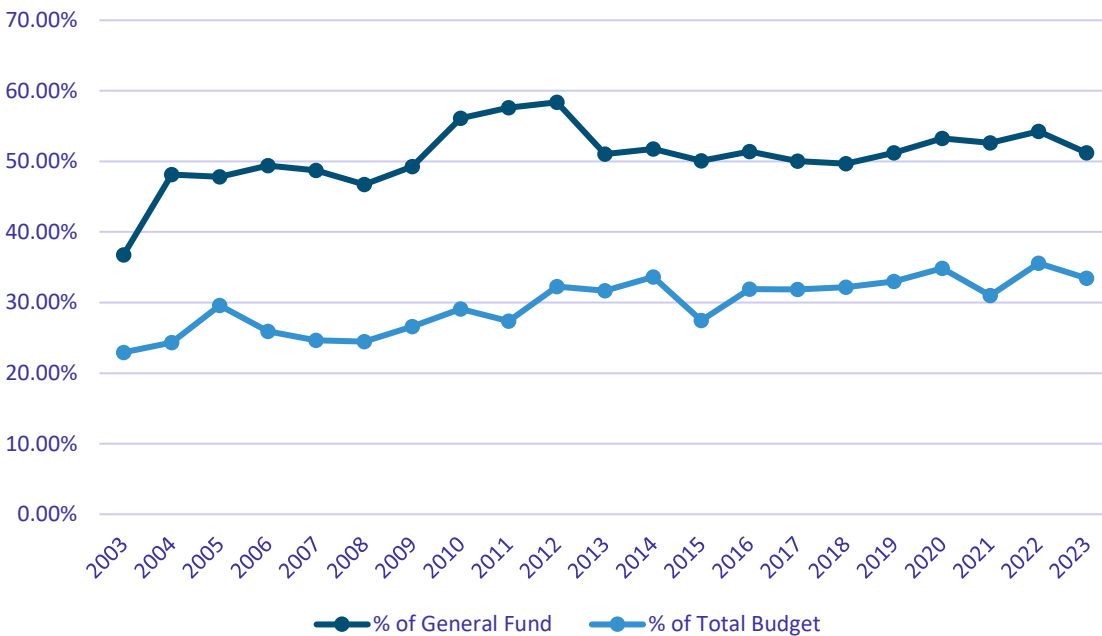


Figure 3 - Personnel as a Percentage of Budget

Operationally, the budget focuses on services, demands and growth while taking into account inflation and supply chain delays. As noted before, the County is currently working with ABM to improve energy efficiencies and utility services. That project is ongoing and the full impacts have not been seen yet. Based on what has been implemented to date, I am very excited to see to final results of this partnership.

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 three 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.

Great things are on the horizon in our community. I am proud of our team and of the relationships we have built with other elected officials, outside agencies and our authorities. I am very pleased with the financial situation we are in and I am confident that our operations are conservatively funded in a manner that our staff can provide quality services at a level that will not only meet, but exceed the expectations of our community.

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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Strategic Plan Summary

2020 Census results indicate Lowndes County grew by almost ten percent over the ten-year period. Prioritizing service expansion and capital projects so that the end result does not require an increase in taxes and fees can be challenging. The Fiscal Year 2023 budget is a conservative attempt to responsibly manage costs related to personnel and operations, while shifting the majority of capital expansion into grant opportunities and sales tax revenues.

Service expansion to ensure quality efficiencies began in 2018 with Lowndes County creating an in-house misdemeanor probation department. Two years later, the Board of Commissioners challenged staff with bringing right of way mowing in-house and creating a litter control division in public works. In 2021, staff was again asked to expand services to meet the needs of a growing population with the expansion of fire services. In just one year, the department tripled in size, has decreased response times by half and now provides enhanced medical services.

Ongoing Projects –

- Capital lease agreement with ABM Industries for \$43 million in capital improvements related to energy efficiencies - solar energy to support some facilities, valve systems to control water waste and a new metering system for utilities funded through savings created by the program
- Broadband grant for \$22 million from the American Rescue Plan Act to provide broadband to un- and under-served areas of unincorporated Lowndes County
- Water and Sewer infrastructure grant funding of \$5.25 million, matched through federal ARPA
- Jail medical facility upgrades and expansion of \$5 million
- Creation of an in-house permitting and inspections department to provide quality services to citizens, builders and the development community

While not all of the programs and plans before Lowndes County are reflected via line item in Fiscal 2023 budget, tremendous support is provided through personnel costs as staff continues to move the county forward while successfully maintaining daily operations.

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Summary of Changes in Service Levels

Expansion of Mineola Fire Station – To provide fully-manned fire services in the densely populated Mineola area – Due to property acquisition and supply chain issues this project is slightly behind schedule	June 2023
Addition of Second Board of Equalization – To address a backlog of reviews and appeals – Use of administrative assistance has helped to get this process back on track so an additional position was approved during the budget year rather than expanding the Board of Equalization	n/a
In-house Right of Way Mowing – To meet the needs and expected levels of service and to address concerns of citizens and the Board – Equipment delivery was delayed due to supply chain issues but the program is now functioning and additional equipment is on order to enhance the services	December 2022
Enhancement of Water/Sewer Customer Service – To improve customer experience through the addition of a customer portal that will allow better management – Delayed while the smart meter changeout and software upgrades are completed	Spring 2023
Expansion of Stormwater Program – To include easement management for Public Works, Engineering and Water/Sewer – Personnel have been reallocated to manage easement maintenance using prison crews and have handled a majority of this work	n/a
First Year of Debt Service and Operating Costs Under the ABM Energy Enhancement Program – To provides energy savings and improvements that allow better management of building systems – The first payments will be due from the County and are expected to be paid from the savings of the program	Spring 2023

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Commission Goals

Each year, the Board of Commissioners holds an annual planning retreat where they set goals and set the tone for the coming year. Additionally, the Board holds a mid-year fall retreat where they review progress and make adjustments as necessary. While there have been many years where the Board set very specific goals, during economic downturns they focused on maintaining levels of service and remaining fiscally stable. The objectives they set during those “Back to Basics” years have become the backbone of every decision the Board makes and reflects in the goals of each department as well.

- Ensuring citizen safety and quality of life (Objective I)
- Educating the public and employees about their government (Objective II)
- Ensuring the financial strength of the County (Objective III)
- Providing services in an efficient, effective and responsive manner (Objective IV)

As the budget process begins each year, every department and office is reminded of those objectives.

Short-term Goals:

[Study the Feasibility of a County Inspections Department](#) – Review data related to current inspections and permitting departments to determine if 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 difficulties and lengthy time frames with the current inspections department. – *OBJ I, III, IV – The Board has approved plans from staff to move forward with creating this department with the goals of beginning operations in July 2023.*

[Improvement of 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 ongoing process to continuously improve animal welfare and responsible pet ownership in the community. *OBJ I, II, IV – Staff is currently working on revisions to present to the Board for approval.*

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Commission Goals

[Community Water System Risk Analysis](#) – Compile data identifying the age, location and customer base for each private water system in unincorporated 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 – *OBJ I, III, IV – Staff expanded efforts to not only identify locations and risks of private water systems, 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 and Addition of EMS Service](#) – 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. *OBJ I, III, IV – In conjunction with the expansion of Fire Services in Lowndes County, the Bemiss Station underwent an expansion to allow for EMS services as well as fully-manned fire services. A ribbon cutting was scheduled for August 2022.*

[Expansion of Unincorporated Fire Services](#) – Develop a plan for standing up three additional fully-manned fire stations in unincorporated Lowndes County to provide additional coverage and improve response times. *OBJ I, III, IV – All recruit classes have been filled and training will be complete by the end of summer 2022. The North Lowndes Station (Mineola) will be constructed by the end of fiscal year 2023.*

Long-term Goals:

[Continue Efforts to Provide Support for Moody Air Force Base](#) – Draft a strategic plan to establish partnership guidelines for ongoing operations at MAFB including personnel support, service integration, technology enhancements and infrastructure support. – *OBJ I, III, IV – County officials have worked on several efforts related to the continued community support for Moody; the P4 Initiative continues to garner attention from the US Air Force as well as other communities; Staff is currently exploring additional partnership opportunities with Moody.*

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Commission Goals

Further Initiatives:

[Road Build-up List](#) – Determine the need for 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 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 hand-in-hand with Code Enforcement in addressing litter and clean-up. During fiscal year 2022, this program was expanded based on the positive feedback.*

[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 add to the need for a full review. *The review was originally slated for fiscal year 2020 but changes in staffing caused delays to the process. With the added task of developing an Inspections Department, previous staff have rejoined the County to help spearhead this project.*

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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 goals and objectives set by 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 communications device.

To assist the reader, the budget document has been 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 structures and policies, a discussion of 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.
- [Individual Fund Budgets](#) – This section breaks down the budget for 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.

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

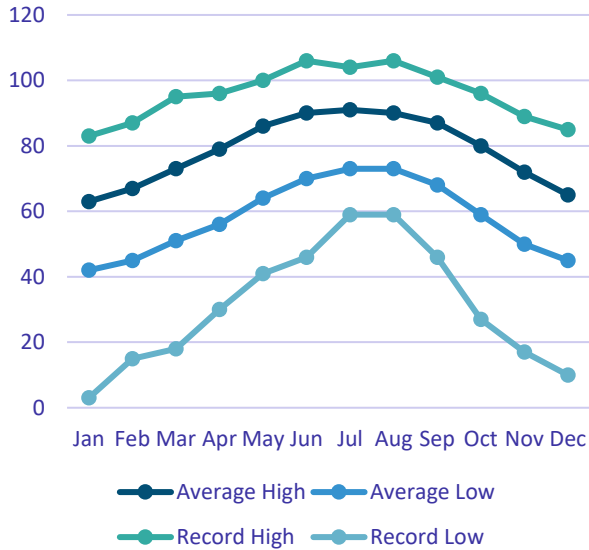


Figure 4 - Average Temperatures - Fahrenheit (NOAA)

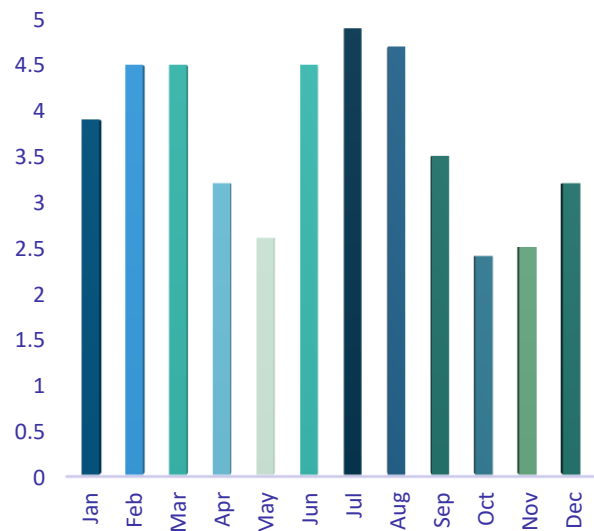


Figure 5 - Average Rainfall - Inches (NOAA)

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Community Profile

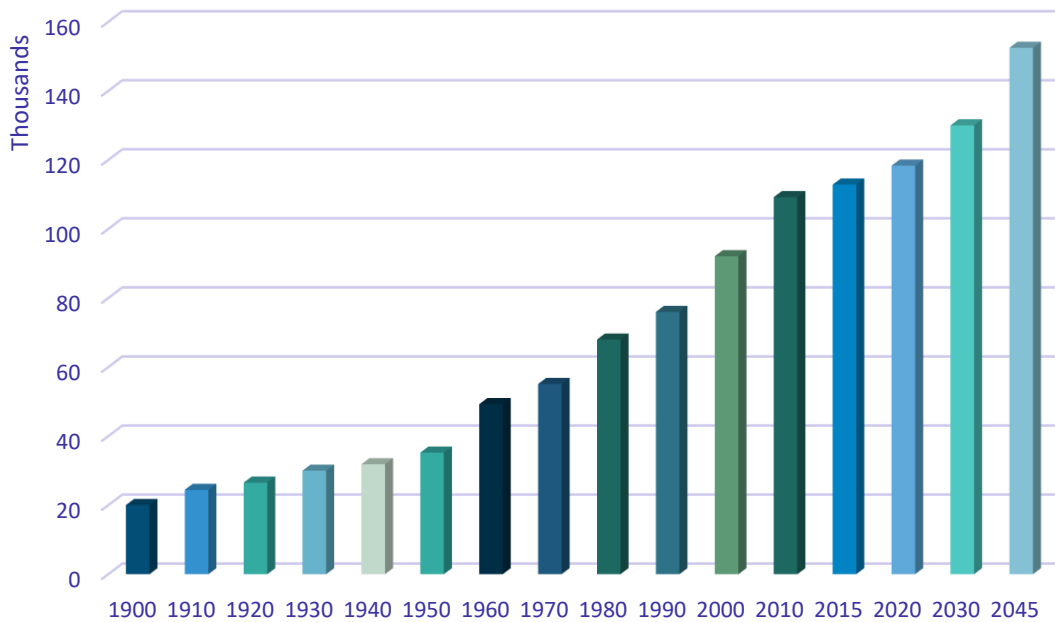


Figure 6 - Population History and Estimates - US Census Bureau

Cities	2000	2010	2015	2020	10 Year Variance	10 Year % Change
Dasher	834	912	963	890	(22)	(2.41)%
Hahira	1,626	2,737	2,893	3,384	647	23.64%
Lake Park	549	733	730	932	199	27.15%
Remerton	847	1,123	1,113	1,334	211	18.79%
Valdosta	44,259	54,518	56,909	55,378	860	1.58%
Uninc	44,000	49,210	51,825	57,358	8,148	16.56%

US Census Bureau Quick Facts

Population Estimates	2010	2020	Variance	% Change
Lowndes County	109,248	118,251	9,003	8.24%
State of Georgia	9,688,729	10,711,908	1,023,179	10.56%
United States	308,758,105	331,449,281	22,691,176	7.35%

US Census Bureau Quick Facts

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Community Profile

Age and Gender	Lowndes	Georgia	United States
% of Population Over 65	12.8%	14.70%	16.80%
% of Population Under 18	24.50%	23.40%	22.20%
% of Population Under 5	6.70%	5.90%	5.70%
% of Population That is Female	51.70%	51.20%	50.50%
US Census Bureau Quick Facts			

Race	Lowndes	Georgia	United States
White	57.00%	59.40%	75.80%
Black or African American	37.90%	33.00%	13.60%
American Indian or Alaskan Native	0.50%	0.50%	1.30%
Asian	2.00%	4.60%	6.10%
Native Hawaiian or Pacific Islander	0.20%	0.10%	0.30%
Two or More Races	2.50%	2.40%	2.90%
Hispanic or Latino	6.30%	10.20%	18.90%
US Census Bureau Quick Facts			

Education	Lowndes	Georgia	United States
High School Graduate or Higher	88.30%	87.90%	88.50%
Bachelor's Degree or Higher	26.20%	32.20%	32.90%
US Census Bureau Quick Facts			

Economic Status	Lowndes	Georgia	United States
Housing Units	50,220	4,475,274	142,153,010
Home Ownership Rate	52.50%	64.00%	64.40%
Median Home Value	\$145,900	\$190,200	\$229,800
Households	42,755	3,830,264	122,354,219
Persons in Household	2.62	2.68	2.60
% of Households with Computers	86.40%	92.00%	91.90%
% of Households with Broadband	68.70%	84.40%	85.20%
% with Disability, Under 65	8.20%	8.90%	8.70%
% without Health Insurance	16.50%	15.30%	10.20%
% in Civilian Work Force	56.20%	62.70%	63.00%
Total Retail Sales per Capita	\$18,173	\$14,267	\$15,224
Mean Travel Time to Work	19.5 min	28.7 min	26.9 min
Median Household Income	\$46,113	\$61,224	\$64,994
Per Capita Income	\$24,580	\$32,427	\$35,384
% of Persons in Poverty	20.30%	14.00%	11.40%
US Census Bureau Quick Facts			

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Community Profile

Crime	2010	2018	2019	2020	Georgia *	US **
Murder	3	2	5	6	618	16,425
Rape	24	15	35	56	2,609	139,815
Robbery	91	43	75	70	4,108	267,988
Aggravated Assault	198	203	241	254	20,581	821,182
Burglary	1,191	485	581	401	20,213	1,117,696
Larceny	2,533	2,337	3,252	2,322	102,469	5,086,096
Vehicle Theft	187	197	250	209	15,855	721,885
Arson	9	16	11	9	640	32,358
Human Trafficking	n/a	0	0	10	220	n/a

Georgia Bureau of Investigation Uniform Crime Report
 Federal Bureau of Investigation Uniform Crime Report
 *2020 Data Per 100,000 Inhabitants
 **2019 Data Per 100,000 Inhabitants

Unemployment

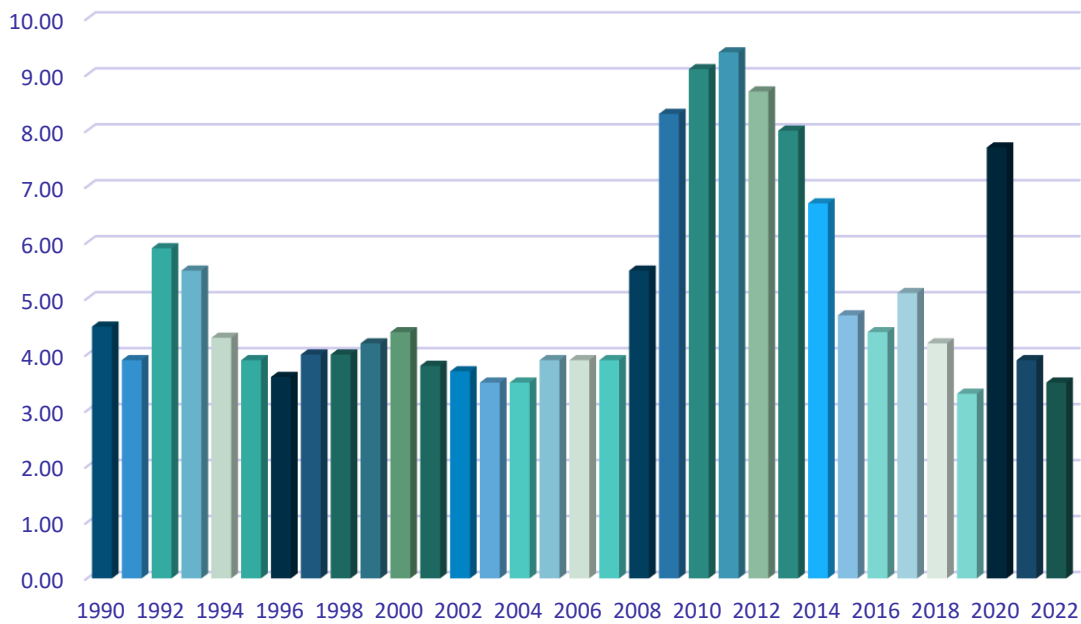


Figure 7 - Unemployment Rate History for Lowndes County - US Bureau of Labor Statistics

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Community Profile

Valuation

Assessed Value in \$1,000s	Residential Property	Commercial Property	Industrial Property	Personal Property	Tax Exempt	Total Assessed
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	2,899,975
2016	1,532,969	1,171,548	547,981	139,175	396,512	2,995,161
2017	1,547,962	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
2021	1,687,010	1,231,543	640,810	42,964	433,682	3,168,645

Lowndes County Tax Commissioner

Tax Valuation in \$1,000s	Total Assessed	Actual Value	Unincorporated Direct Tax Rate	Incorporated Direct Tax Rate
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	2,899,975	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
2021	3,168,645	7,921,612	8.60	8.60

Lowndes County Tax Commissioner

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Community Profile

Economy

Principle Taxpayers	Assessed Value	% of County Assessed	2011 Rank	2011 Assessed Value
Packaging Corporation of America	\$88,421,490	2.79%	2	\$51,817,488
Georgia Power Company	43,861,175	1.38%	4	26,630,392
Sabal Trail Transmission LLC	18,985,934	0.60%	-	-
Colquitt EMC	18,192,777	0.57%	6	13,581,857
The Langdale Company	17,815,996	0.56%	-	-
Langdale Forest Products	14,639,246	0.46%	-	-
ARC LLC	9,247,293	0.29%	-	-
Norfolk Southern	9,184,526	0.29%	-	-
ERCO Worldwide	8,824,444	0.28%	-	-
Martin's Famous Pastry Shop, Inc.	8,741,222	0.28%	-	-
All Others	2,930,730,388			
Total	\$3,168,644,891			\$2,797,639,139

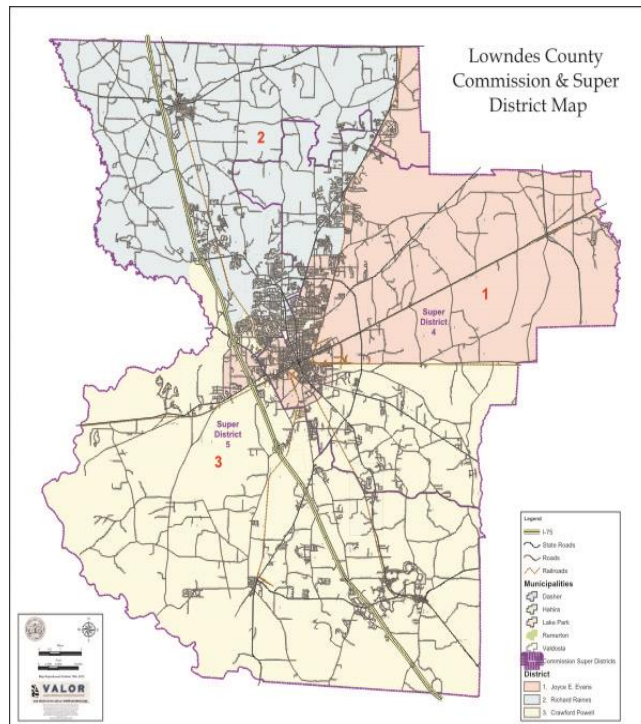
Lowndes County Tax Commissioner

Principle Employers	Employees	% of County Employment	2011 Rank	2011 Employees
Moody Air Force Base	8,000	15.22%	1	6,100
Valdosta State University	3,176	6.04%	3	2,280
South Georgia Medical Center	2,600	4.95%	2	3,200
Lowndes County School System	1,428	2.72%	4	1,279
Valdosta City School System	1,103	2.10%	5	950
Lowe's Distribution Center	942	1.79%	6	900
Fresh Beginnings	921	1.75%	10	500
Wild Adventures	800	1.52%	-	-
Walmart Supercenters	672	1.28%	-	-
City of Valdosta	648	1.23%	9	540
All Others	32,268			
Total	52,558			47,784

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 late fall of each year. During late November, the Budget Committee develops a calendar for approval by the Board of Commissioners and begins sending out budget packages for each division, departments and agency which receives funding from the County. Generally, prior to the due date of those packages, the Board holds their annual planning retreat where they set the goals and direction of the County for the coming year.

Packages include historical and year-to-date information for each budgetary unit. The packages also include instructions and due dates for the process. Requested personnel or position upgrades are due to Human Resources prior to the final package 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 completing the worksheets.

Once packages are returned, Finance enters all information into the budgeting software 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 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 Committee presents the proposed budget to the Board. Once any recommended changes are made, public hearings are scheduled and advertisements are placed. A copy of the proposed budget is made available to the public. Following public hearings, the proposed budget is formally adopted by the Board of Commissioners.

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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 any questions regarding completion of the budget package		█						
Personnel requests including new positions and upgrades are due to Human Resources			█					
Human Resources determines compensation costs for all personnel requests			█					
Board of Commissioners holds their annual planning retreat				█				
Completed budget packages are due to Finance				█				
Finance enters all information into the budgeting software and clarifies any questions regarding requests				█				
Human Resources prepares a payroll budget based on position requests, proposed COLAs, proposed merit increases and salary studies				█				
Finance makes the initial revenue projections				█				
Budget Committee meets with all elected officials, department heads and outside agencies to discuss their requests					█			
Budget Committee finalizes budget recommendations for the Board						█		
Board of Commissioners holds work sessions to review the proposed budgets and make recommendations							█	
Public hearings on the budget								█
Adoption of the budget								█

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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, board and mandates have a great deal of discretion over their operations and their budgets.

The level of budgetary control, the level at which the expenditures cannot legally exceed the approved budget, is maintained at the departmental level. County department budgets contain detail by major service group (personal services, services and contracts, etc.) and by line items within each 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 utilities, fleet rentals, debt service or personnel. Additionally, any adjustments the involves personnel or changes the overall budget requires Board action. The County Manager or Finance Director may approve any change that does not impact the overall operating budget. Any amendments to the total or restricted changes must be adopted by the Board of Commissioners. The objective of these budgetary control 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.

Fund Structure Chart

	General Government	Judicial	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Housing and Development
General Fund	█						
Commissary Fund			█				
State Drug Seizure Fund			█				
Federal Drug Seizure Fund			█				
Law Library Fund		█					
Accommodation Excise Tax Fund						█	
Intergovernmental Grant 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 Construction 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/ Budgeting

Basis of accounting/budgeting determines when transactions are recorded into the financial records and reported on financial statements. Government-wide, enterprise fund, and internal service fund statements are prepared using the accrual basis. Governmental funds use the modified accrual basis. The difference between accrual and modified accrual arises in the recognition of revenues and the presentation of expenditures versus expenses. Under the accrual method, income is recorded in the period in which it is earned and expenses are recorded in the period in which 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 identifying each fund, its description, basis of accounting/budgeting and status as a major fund.

Fund	Description	Basis of Accounting/ Budgeting
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/ Governmental
Special Revenue Funds		
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/ Governmental
State Drug Seizures Fund	This fund was used to account for state seizures which were managed by the Sheriff’s Office. The County resumed management of these funds in fiscal year 2022.	Modified Accrual/ Governmental
Federal Drug Seizures Fund	This fund was used to account for federal seizures which were managed by the Sheriff’s Office. The County resumed management of these funds in fiscal year 2022.	Modified Accrual/ Governmental

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Fund Structure and Basis of Accounting/ Budgeting

Fund	Description	Basis of Accounting/ Budgeting
Law Library Fund	This fund is used to account for funds received by and used for the Law Library which is managed by the Courts.	Modified Accrual/ Governmental
Accommodation Excise Tax Fund	This fund is used to account for the collection of accommodation excise taxes, commonly referred to as hotel/motel or “bed” taxes. The current rate is 7% in Lowndes County.	Modified Accrual/ Governmental
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/ Governmental
Jail Operations Fund	This fund accounts for monies received from add-on fines that are set aside for staffing, maintenance and operation of the County jail.	Modified Accrual/ Governmental
Drug Abuse Treatment Fund	This fund accounts for monies received from add-on fines that are set aside for drug abuse treatment and education programs. These funds are used for grant matches on accountability courts and to fund the Lowndes Drug Action Council (LODAC).	Modified Accrual/ Governmental
Emergency Communications Fund (MAJOR)	This fund accounts for all activities related to emergency communications. These included the operation of the 911 Center and the Public Safety Radio System (800 MHz radio system used by all emergency response personnel).	Modified Accrual/ Governmental
Victim/Witness Fund	This fund is used to account for add-on fines that are set aside for victim services. These funds are allocated to the District Attorney who allocates a portion for the Solicitor General’s office.	Modified Accrual/ Governmental
Special Services Fund	This fund was created as part of the service delivery agreement in 2008 to account for unincorporated only services. In 2022, Fire Services was moved into a separate fund.	Modified Accrual/ Governmental

Fund Structure and Basis of Accounting/ Budgeting

Fund	Description	Basis of Accounting/ Budgeting
Fire Services Fund (MAJOR)	This fund was created in 2022 to account for expanded fire services in unincorporated Lowndes County which is funded by a special district millage.	Modified Accrual/ Governmental
Capital Project Funds		
SPLOST VII Fund	This fund accounts for the County’s seventh SPLOST. This fund appears for historical purposes only.	Modified Accrual/ Governmental
SPLOST VIII Fund (MAJOR)	This fund accounts for the County’s current SPLOST. Collections began in 2020 and will continue through 2025.	Modified Accrual/ Governmental
TSPLOST Fund	This fund accounts for the transportation SPLOST which was adopted in 2019 and accounts for all County projects.	Modified Accrual/ Governmental
Public Roads – LMIG Fund	This fund accounts for the Georgia Department of Transportation’s (GDOT) road assistance programs.	Modified Accrual/ Governmental
EIP – Arglass Construction Project Fund	This was a fund created in 2021 to account for the Employment Incentive Grant (EIP) Grant which was used by the Industrial Authority in conjunction with the Arglass project. Arglass is a manufacturer of glass bottles for other industries.	Modified Accrual/ Governmental
Enterprise Funds		
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/ Proprietary
Landfill Fund	This fund receives revenues from host fees from a private landfill. Expenses are for post-closure case of the County’s landfill and for the Litter and Beautification Program.	Accrual/ Proprietary
Tax Lighting District Fund	This fund accounts for the County’s special tax lighting districts. Property owners in the special districts pay an annual assessment.	Accrual/ Proprietary

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Fund Structure and Basis of Accounting/ Budgeting

Fund	Description	Basis of Accounting/ Budgeting
Internal Service Funds		
Equipment Maintenance Fund	This fund accounts for the maintenance of all County vehicles and heavy equipment. Departments pay rental fees into the fund which provides for maintenance and replacement. The fund also provides services to some external customers.	Accrual/ Proprietary
Health Insurance Fund (MAJOR)	This fund accounts for the County's self-insurance health insurance program. Included in the fund is a wellness program.	Accrual/ Proprietary
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/ Proprietary
Technology Fleet Fund	This fund accounts for the management and replacement of technology and programs used throughout the County. Users pay a rental fee which is used for services and replacements.	Accrual/ Proprietary

Functional Units

General Fund	Special Revenue Funds	
Alternative Dispute Resolution	Commissary Fund:	Special Services Fund:
Animal Services	Sheriff	Airport Authority
Board of Assessors	State Drug Seizure Fund:	Arts Commission
Board of Commissioners	Sheriff	Code Enforcement
Board of Elections	Federal Drug Seizure Fund:	Contingency
Board of Equalization	Sheriff	Facilities Maintenance
Clerk of Court	Law Library Fund:	Fire/Rescue*
Community Corrections	Law Library	Mosquito Control
Community Development	Accommodation Excise Tax Fund:	Planning Commission/MPO
Contingency	Conference Center	Planning/Zoning
Coroner	Operating Transfers	SGRC Dues
County Attorney	Recreation Authority	VALOR/GIS
County Clerk	Tourism Authority	Zoning*
County Manager	Intergovernmental Grants Fund:	Fire Services Fund:
District Attorney	Accountability Court	Facilities Maintenance
Emergency Management	Alternative Dispute Resolution	Fire/Rescue
Emergency Medical Services	DUI Accountability Court	
Engineering	Intergovernmental Grants	
Extension Service	Juvenile Accountability Court	
Facilities Maintenance	Solicitor – VAWA	
Family Services	Solicitor – VOCA	
Finance	VOCA Supplemental	
General Facilities	Jail Operations Fund:	
Human Resources	Sheriff	
Industrial Authority	Drug Abuse Treatment Fund:	
Information Technology Services	Accountability Court	
ITS Projects	DUI Accountability Court	
Juvenile Court	Juvenile Accountability Court	
Library	LODAC	
Magistrate Court	Emergency Communications Fund:	
Mental Health	911 Operations	
Moody Support	Facilities Maintenance	
NPDES – Stormwater	Operating Transfers	
Operating Transfers	Public Safety Radio System	
Probate Court	Victim/Witness Fund:	
Probation	District Attorney	
Public Defender	Solicitor – Victim/Witness	
Public Health		
Public Information		
Public Works – Administration		
Recreation Authority		
Road Construction		
Road Maintenance		
Sheriff		
Solicitor General		
State Court		
Superior Court		
Tax Commissioner		
Traffic Lighting		

*History Only

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Functional Units

Capital Project Funds	Enterprise Funds	Internal Service Funds
SPLOST VII Fund: Intergovernmental Operating Transfers SPLOST Projects	Water/Sewer Fund: Facilities Maintenance Non-operating Expenses Operating Transfers SPLOST Projects *	Equipment Maintenance Fund: Fuel Center Non-operating Expenses Shop Maintenance
SPLOST VIII Fund: Intergovernmental SPLOST Projects	Water/Sewer – GEFA Projects Water/Sewer – Moody Water/Sewer – Moody High Maint Water/Sewer – Operations	Health Insurance Fund: Health Insurance
TSPLOST Fund: TSPLOST Projects		Workers Compensation Fund: Workers Compensation
Public Roads – LMIG Fund: LMIG Projects	Landfill Fund: Landfill Litter and Beautification Operating Transfers	Technology Fleet Fund: Technology Fleet
EIP Grant – Arglass Projects Fund: Construction Projects	Tax Lighting District Fund: Basic Tax Lighting Decorative Tax Lighting Enhanced Tax Lighting Tax Lighting Districts	

*History Only

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).

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*

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 ensuring 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:

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;

Investment Income

- Completed broker/dealer questionnaire;
- Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

Prior to placing any investment, the institution will provide a certification of having read and agreeing to comply with the Investment Policy and to exercise due diligence in managing the investments of 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 held 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 ensure 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.

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.

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.

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.

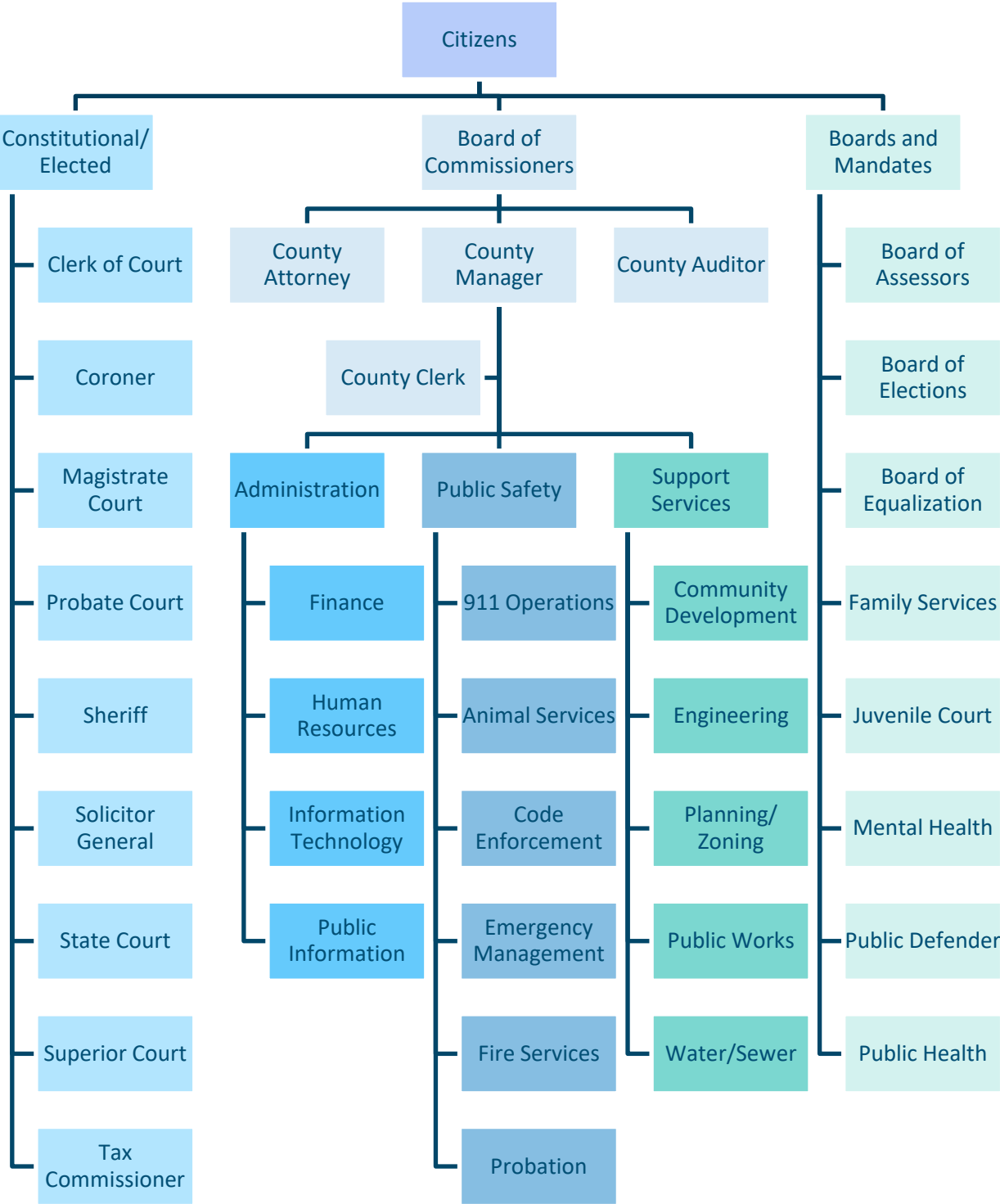
Funding Shortfalls: Where there is a failure to follow grant guidelines, requirements or timelines and the result is a decrease in funds or lack of reimbursements, the shortfall shall be the fiscal responsibility of the office, agency or department responsible for the grant.

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 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Proposed	% Change
911 Operations	41	41	41	42	42	42	42	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Services (1)	14	14	14	14	14	15	15	7.14%
Board of Assessors (2)	22	22	22	22	20	23	21	(4.55)%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections (3)	10	10	10	10	10	11	11	10.00%
Clerk of Court (4)	23	23	23	23	25	25	26	13.04%
Code Enforcement	4	4	4	4	4	4	4	0.00%
Community Corrections	1	1	1	1	1	1	1	0.00%
Community Development (5)	-	-	-	-	1	1	1	100.00%
Coroner	3	3	3	4	4	4	4	0.00%
County Clerk	3	3	4	3	3	3	3	0.00%
County Manager	2	2	1	1	1	1	1	0.00%
Emergency Management	0.5	1	1	1	1	1	1	0.00%
Engineering	6.5	6.5	7	6	7	7	6	0.00%
Extension Service (6)	-	-	-	-	1	1	1	100.00%
Finance (7)	7	8	8	8	9	8	9	12.50%
Fire/Rescue (8)	16.5	17	26	62	63	63	64	3.23%
Human Resources	4	4	4	5	5	5	5	0.00%
Information Technology (9)	8	8	8	8	10	13	10	25.00%
Juvenile Court	2	2	3	3	3	3	3	0.00%
Magistrate Court (10)	11	12	12	12	12	13	13	8.33%
NPDES – Stormwater	-	-	-	1	1	1	1	0.00%
Planning/Zoning	2.5	2.5	5	5	5	5	5	0.00%
Probate Court	7	7	7	7	7	7	7	0.00%
Probation (11)	8	9	12	13	14	14	14	7.69%
Public Information	-	-	-	1	1	1	1	0.00%
Public Works (12)	83	85	85	96	99	101	99	3.13%
Sheriff (13)	241	241	241	241	240	240	240	(0.41)%
Solicitor General (14)	11	11	11	12	11	11	11	(8.33)%
State Court	7	8	8	8	8	8	8	0.00%
Superior Court (15)	14	14	14	14	14	14	15	7.14%
Tax Commissioner	21	21	21	21	21	21	21	0.00%
Water/Sewer (16)	24	24	26	30	32	35	34	13.33%
Zoning	3	3	-	-	-	-	-	0.00%
Total Positions	608	615	630	686	697	710	705	2.77%

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Personnel Summary

1 – Animal Services – Addition of a Dispatcher for animal calls; Upgrade of the Field Supervisor to Assistant Director

2 – Board of Assessors – Two Commercial Property Appraisers were contracted out during 2022; Added a Specialized Assessment Trainee; Upgrade of three Appraiser Trainees to Residential Property Appraisers; Upgrade of Mapping Technician to GIS Specialist Trainee

3 – Board of Elections – Addition of an Elections Technician

4 – Clerk of Court – Addition of three clerks

5 – Community Development – Newly created position for 2022

6 – Extension Service – Supplement of a contracted position with Fort Valley State

7 – Finance – Added a Co-op Student position; Upgrade of Accountant to Sr. Accountant; Downgrade of Chief Accountant to Accountant; Upgrade of Sr. Accounts Receivable Technician to Accountant

8 – Fire/Rescue – Addition of a Training Officer and a Logistics Officer

9 – Information Technology Services – Upgrade of Network Administrator to ITS Manager; Addition of two Intern positions

10 – Magistrate Court – Addition of a Judicial Assistant/Criminal Clerk position

11 – Probation – Addition of a Probation Officer to even out the teams

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Personnel Summary

12 – Public Works – Addition of Operations Supervisor; Addition of Mowing Operator to even out teams; Addition of Shop Technician position

13 – Sheriff – Elimination of unfilled Captain position

14 – Solicitor General – Elimination of unfilled Part-Time Administrative Secretary

15 – Superior Court – Addition of Law Clerk position

16 – Water/Sewer – Addition of a Customer Service Representative; Addition of a Utility Service Worker; Addition of an E-One Supervisor; Addition of a Utility Systems Manager

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Financial Summary – All Funds

	Governmental Funds			Proprietary Funds	
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service
Revenues:					
Taxes	56,639,000	9,564,093	29,500,000	-	-
Licenses & Permits	10,000	150,000	-	-	-
Intergovernmental	651,845	2,127,254	1,500,000	-	-
Charges for Service	4,265,400	2,670,000	-	8,201,000	8,300,779
Fines & Forfeitures	2,825,000	611,500	-	-	-
Miscellaneous	87,500	1,480,000	-	1,218,000	3,903,945
Total	64,478,745	16,602,847	31,000,000	9,419,000	12,204,724
Expenditures/Expenses:					
General Government	12,026,783	1,097,313	-	-	9,382,770
Judicial	7,671,605	686,266	-	-	-
Public Safety	24,800,168	13,096,334	-	-	-
Public Works	10,463,763	353,275	31,000,000	8,500,315	3,135,175
Health & Welfare	795,640	100,000	-	-	-
Culture & Recreation	5,310,902	148,572	-	-	-
Housing & Development	3,407,000	1,523,483	-	-	-
Total	64,475,861	17,005,243	31,000,000	8,500,315	12,517,945
Excess of Revenues Over Expenditures/Expenses	2,884	(402,396)	-	918,685	(313,221)
Operating Transfers					
Transfers In	1,085,000	1,323,598	-	-	-
Transfers Out	(1,085,000)	(720,714)	-	(450,000)	-
Non-operating					
Water/Sewer	-	-	-	(661,723)	-
Landfill	-	-	-	815,000	-
Equipment Maintenance	-	-	-	-	-
Excess of Revenues and Transfer In Over Expenditures, Expenses and Transfers Out	-	200,488	-	318,685	(313,221)

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Financial Summary – All Funds

	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
Revenues:					
Taxes	95,703,093	88,962,500	94,567,206	85,476,903	78,756,619
Licenses & Permits	160,000	146,000	203,667	157,543	142,207
Intergovernmental	4,279,099	4,518,006	18,651,670	5,307,809	5,920,137
Charges for Service	23,437,179	22,832,158	22,904,971	22,214,628	22,167,696
Fines & Forfeitures	3,346,500	4,484,500	4,766,200	3,164,043	5,568,846
Miscellaneous	6,689,445	5,939,510	6,881,798	6,215,829	6,159,404
Total	133,705,316	126,882,674	147,975,513	122,536,755	118,714,910
Expenditures/Expenses:					
General Government	22,506,866	21,722,218	19,101,408	18,398,512	20,295,393
Judicial	8,357,871	8,166,332	8,074,062	8,086,898	8,034,950
Public Safety	37,896,502	37,243,047	32,545,067	31,880,963	30,473,886
Public Works	53,452,528	47,179,014	40,517,461	43,939,689	42,253,607
Health & Welfare	895,640	863,950	884,201	907,357	933,541
Culture & Recreation	5,459,474	5,159,474	5,253,135	5,050,725	5,214,834
Housing & Development	4,930,483	4,718,849	4,881,288	5,163,779	5,696,084
Total	133,499,364	125,052,884	111,256,622	113,427,925	112,902,294
Excess of Revenues Over Expenditures/Expenses	205,952	1,829,790	36,718,891	9,108,830	5,812,615
Operating Transfers					
Transfers In	2,408,598	2,395,075	9,938,456	4,088,936	4,840,756
Transfers Out	(2,408,598)	(2,395,075)	(9,938,456)	(4,088,936)	(4,840,756)
Non-operating					
Water/Sewer	(661,723)	(91,900)	(107,895)	(117,548)	(132,621)
Landfill	815,000	775,000	827,647	863,447	422,757
Equipment Maintenance	-	-	1,016	-	-
Excess of Revenues and Transfer In Over Expenditures, Expenses and Transfers Out	359,229	2,512,890	37,439,659	9,854,729	6,102,751

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Financial Summary

General Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	50,943.1	52,813.4	57,952.7	53,227.5	56,119.0	56,639.0	6.41%
Licenses & Permits	4.1	15.2	59.3	-	10.0	10.0	100.00%
Intergovernmental	748.39	837.3	3,589.2	724.8	677.6	651.8	(10.07)%
Charges for Service	4,096.5	4,053.6	4,321.8	4,020.7	4,213.4	4,265.4	6.09%
Fines & Forfeitures	3,902.1	2,369.1	3,045.4	2,770.0	2,825.0	2,825.0	1.99%
Miscellaneous	523.7	429.3	156.4	75.0	87.5	87.5	16.67%
Total Revenues	60,218.4	60,518.0	69,124.7	60,818.0	63,932.5	64,478.7	6.02%
Expenditures:							
General Government	11,060.2	9,824.1	10,637.6	11,862.8	14,728.7	12,026.8	1.38%
Judicial	6,869.0	6,981.5	7,182.7	7,484.1	7,693.7	7,671.6	2.51%
Public Safety	21,613.7	22,770.0	23,307.6	23,191.4	26,202.3	24,800.2	6.94%
Public Works	8,452.3	8,687.7	8,683.7	9,133.4	11,154.1	10,463.8	14.57%
Health & Welfare	763.5	737.4	759.2	764.0	821.0	795.6	4.15%
Culture & Recreation	5,144.8	4,980.7	5,119.4	5,035.9	5,085.9	5,310.9	5.46%
Housing & Development	3,455.8	3,244.2	3,375.2	3,282.0	3,282.0	3,407.0	3.81%
Total Expenditures	57,359.5	57,225.6	59,065.4	60,753.6	68,967.7	64,475.9	6.13%
Excess of Revenues Over Expenditures	2,858.9	3,292.4	10,059.2	64.4	(5,035.2)	2.9	(95.52)%
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	(945.9)	(953.2)	(984.1)	(1,149.4)	(1,360.8)	(1,087.9)	(5.35)%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	2,998.0	3,424.2	10,160.1	-	(5,311.0)	-	0.00%
Fund Balance, Beginning, Adjusted	16,389.0	19,386.9	22,811.1	32,971.2	32,971.2	32,971.2	0.00%
Fund Balance, Ending	19,386.9	22,811.1	32,971.2	32,971.2	27,660.3	32,971.2	0.00%

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Financial Summary

Commissary Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	149.9	139.3	324.3	352.0	352.0	370.0	5.11%
Fines & Forfeitures	-	0.6	-	-	-	-	0.00%
Miscellaneous	1,337.0	1,306.6	1,709.6	1,300.0	1,300.0	1,450.0	11.54%
Total Revenues	1,487.0	1,446.6	2,033.9	1,652.0	1,652.0	1,820.0	10.17%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	935.0	2,149.4	1,801.5	1,417.2	1,417.6	1,653.5	16.68%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	935.0	2,149.4	1,801.5	1,417.2	1,417.6	1,653.5	16.68%
Excess of Revenues Over Expenditures	551.9	(702.8)	232.4	234.8	234.5	166.5	(29.11)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	551.9	(702.8)	232.4	234.8	234.5	166.5	(29.11)%
Fund Balance, Beginning, Adjusted	678.6	1,230.6	527.8	760.1	994.9	994.9	30.89%
Fund Balance, Ending	1,230.6	527.8	760.1	994.9	1,229.4	1,161.4	16.73%

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Financial Summary

State Seizure Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	500.0	500.0	-	(100.00)%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	500.0	500.0	-	(100.00)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	500.0	500.0	-	(100.00)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	500.0	500.0	-	(100.00)%
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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Financial Summary

Federal Seizure Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	745.4	219.0	986.5	500.0	500.0	-	(100.00)%
Miscellaneous	59.9	76.8	0.2	-	-	-	0.00%
Total Revenues	805.3	293.8	986.7	500.0	500.0	-	(100.00)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Excess of Revenues Over Expenditures	634.5	(482.8)	354.3	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	634.5	(482.8)	354.3	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	84.7	719.2	236.4	590.7	590.7	590.7	0.00%
Fund Balance, Ending	719.2	236.4	590.7	590.7	590.7	590.7	0.00%

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Financial Summary

Law Library Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	164.0	92.6	103.1	100.0	100.0	100.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1.7	1.6	0.8	-	-	-	0.00%
Total Revenues	165.6	94.2	104.0	100.0	100.0	100.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	62.4	62.7	75.6	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 Expenditures	62.4	62.7	75.6	100.0	100.0	100.0	0.00%
Excess of Revenues Over Expenditures	103.2	31.5	28.3	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	103.2	31.5	28.3	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	344	447.2	478.6	507.0	507.0	507.0	0.00%
Fund Balance, Ending	447.2	478.6	507.0	507.0	507.0	507.0	0.00%

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Financial Summary

Accommodation Tax In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	469.3	411.8	445.9	375.0	375.0	550.0	46.67%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	469.3	411.8	445.9	375.0	375.0	550.0	46.67%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	63.7	53.6	53.6	78.6	46.67%
Housing & Development	268.2	235.3	191.1	160.7	160.7	235.7	46.67%
Total Expenditures	268.2	235.3	254.8	214.3	214.3	314.3	46.67%
Excess of Revenues Over Expenditures	201.1	176.5	191.1	160.7	160.7	314.3	46.67%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(201.1)	(179.2)	(191.1)	(160.7)	(160.7)	(235.7)	46.67%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	(2.7)	-	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	2.7	2.7	-	-	-	-	0.00%
Fund Balance, Ending	2.7	-	-	-	-	-	0.00%

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Financial Summary

Intergov Grant Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	2,953.2	986.1	1,423.1	1,275.4	1,275.4	1,291.4	1.26%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	2,953.2	986.1	1,423.1	1,275.4	1,275.4	1,291.4	1.26%
Expenditures:							
General Government	-	8.5	346.4	1,000.0	1,000.0	1,000.0	0.00%
Judicial	807.8	754.9	618.4	275.4	291.6	291.4	5.83%
Public Safety	1,138.1	15.4	91.8	-	-	-	0.00%
Public Works	187.2	207.3	366.6	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	820.0	-	-	-	-	-	0.00%
Total Expenditures	2,953.2	986.1	1,423.1	1,275.4	1,291.6	1,291.4	1.26%
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	5.7	5.7	5.7	5.7	5.7	5.7	0.00%
Fund Balance, Ending	5.7	5.7	5.7	5.7	5.7	5.7	0.00%

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Financial Summary

Jail Operations Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%
Excess of Revenues Over Expenditures	16.3	(16.4)	17.5	2.4	18.2	33.2	1305.84%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	16.3	(16.4)	17.5	2.4	18.2	33.2	1305.84%
Fund Balance, Beginning, Adjusted	-	16.4	-	17.5	19.9	19.9	13.71%
Fund Balance, Ending	16.4	-	17.5	19.9	38.1	53.1	167.21%

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Financial Summary

Drug Abuse Treatment In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	17.4	6.1	11.4	5.3	5.3	5.8	9.52%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	216.4	129.6	179.2	175.0	175.0	128.0	(26.86)%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	233.8	135.7	190.6	180.3	180.3	133.8	(25.80)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	70.5	58.9	38.2	70.0	70.5	60.5	(13.52)%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	170.0	170.0	125.0	100.0	100.0	100.0	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	240.5	228.9	163.2	170.0	170.5	160.5	(5.57)%
Excess of Revenues Over Expenditures	(6.7)	(93.2)	27.4	10.3	9.7	(26.8)	(361.35)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(6.7)	(93.2)	27.4	10.3	9.7	(26.8)	(361.35)%
Fund Balance, Beginning, Adjusted	100.0	93.4	0.2	27.6	37.9	37.9	37.32%
Fund Balance, Ending	93.4	0.2	27.6	37.9	47.6	11.1	(70.71)%

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Financial Summary

Emergency Comm Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	909.2	756.6	759.1	929.0	769.7	770.6	(17.06)%
Charges for Service	1,861.3	2,125.9	2,174.7	2,160.0	2,160.0	2,160.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	33.2	31.4	34.7	30.0	30.0	30.0	0.00%
Total Revenues	2,803.7	2,914.0	2,968.5	3,119.0	2,959.8	2,960.6	(5.08)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,607.5	3,666.0	3,574.6	4,058.5	4,107.1	3,830.0	(5.63)%
Public Works	52.9	49.2	52.4	49.9	51.4	58.4	17.15%
Health & Welfare	170.0	170.0	125.0	100.0	100.0	100.0	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	3,660.4	3,715.2	3,627.0	4,108.4	4,158.5	3,888.5	(5.35)%
Excess of Revenues Over Expenditures	(856.7)	(801.3)	(658.5)	(989.4)	(1,198.7)	(927.9)	(5.35)%
Operating Transfers							
Transfers In	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
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	(70.8)	(8.1)	165.6	-	2.0	-	0.00%
Fund Balance, Beginning, Adjusted	160.8	90.0	81.9	247.4	247.4	247.4	0.00%
Fund Balance, Ending	90.0	81.9	247.4	247.4	249.4	247.4	0.00%

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Financial Summary

ARP Local Recovery In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	11,402.4	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	11,402.4	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	11,402.4	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	11,402.4	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	-	-	-	11,402.4	11,402.4	11,402.4	0.00%
Fund Balance, Ending	-	-	11,402.4	11,402.4	11,402.4	11,402.4	0.00%

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Financial Summary

Victim/Witness Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	97.6	85.3	88.7	83.5	83.5	59.5	(28.74)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	210.4	120.6	152.2	154.0	154.0	141.5	(8.12)%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	308.1	205.9	241.0	237.5	237.5	201.0	(15.37)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%
Excess of Revenues Over Expenditures	82.7	(23.0)	6.2	0.7	2.1	(33.3)	(5115.66)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	82.7	(23.0)	6.2	0.7	2.1	(33.3)	(5115.66)%
Fund Balance, Beginning, Adjusted	69.0	151.8	128.8	134.9	135.6	135.6	0.52%
Fund Balance, Ending	151.8	128.8	134.9	135.6	137.7	102.3	(24.55)%

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Financial Summary

Special Services Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	4,436.7	4,796.0	5,064.3	1,747.1	1,747.1	1,839.1	5.26%
Licenses & Permits	138.1	142.3	144.4	146.0	146.0	150.0	2.74%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	91.0	49.5	59.8	325.0	325.0	25.0	(92.31)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	24.7	6.2	12.5	-	-	-	0.00%
Total Revenues	4,690.5	4,994.0	5,281.0	2,218.1	2,218.1	2,014.1	(9.20)%
Expenditures:							
General Government	14.6	-	40.8	244.4	97.3	97.3	(60.19)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,530.4	2,160.1	2,751.8	339.9	340.5	343.5	1.07%
Public Works	245.4	226.4	221.0	123.4	125.8	126.2	2.26%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	70.0	70.0	70.0	70.0	70.0	70.0	0.00%
Housing & Development	1,152.1	1,059.4	1,194.7	1,276.1	1,289.6	1,287.8	0.91%
Total Expenditures	4,012.6	3,515.9	4,278.3	2,053.8	1,923.2	1,924.8	(6.28)%
Excess of Revenues Over Expenditures	677.9	1,478.1	1,002.8	164.3	294.9	89.3	(45.65)%
Operating Transfers							
Transfers In	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
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	554.1	1,332.3	868.8	-	130.6	-	0.00%
Fund Balance, Beginning, Adjusted	2,821.5	3,375.6	4,707.9	5,576.7	5,576.7	5,576.7	0.00%
Fund Balance, Ending	3,375.6	4,707.9	5,576.7	5,576.7	5,707.3	5,576.7	0.00%

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Financial Summary

Fire Services Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	7,612.9	7,612.9	7,175.0	(5.75)%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	15.0	15.0	15.0	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	7,627.9	7,627.9	7,190.0	(5.74)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	6,852.9	7,169.9	6,960.5	1.57%
Public Works	-	-	-	163.5	142.7	168.6	3.14%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	-	7,016.4	7,312.6	7,129.2	1.61%
Excess of Revenues Over Expenditures	-	-	-	611.5	315.3	60.9	(90.04)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	611.5	315.3	60.9	(90.04)%
Fund Balance, Beginning, Adjusted	-	-	-	-	611.5	611.5	100.00%
Fund Balance, Ending	-	-	-	611.5	926.8	672.4	9.96%

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Financial Summary

SPLOST VI Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent 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 Revenues	6.9	-	-	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,006.9	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	2,006.9	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	(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	(2,000.0)	-	-	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	2,000.0	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

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Financial Summary

SPLOST VII Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	22,016.0	12,070.8	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	131.5	129.2	2.1	-	-	-	0.00%
Total Revenues	22,147.5	12,200.0	2.1	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	19,420.3	12,106.1	879.0	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	19,420.3	12,106.1	879.0	-	-	-	0.00%
Excess of Revenues Over Expenditures	2,727.1	93.9	(876.9)	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(2,608.7)	(1,871.6)	(3,756.7)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	118.4	(1,777.6)	(4,633.5)	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	9,625.7	9,744.1	7,966.5	-	-	-	0.00%
Fund Balance, Ending	9,744.1	7,966.5	3,333.0	-	-	-	0.00%

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Financial Summary

SPLOST VIII Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	11,107.4	27,624.7	22,500.0	22,500.0	26,000.0	15.56%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	0.8	4.8	-	-	-	0.00%
Total Revenues	-	11,108.1	27,629.5	22,500.0	22,500.0	26,000.0	15.56%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	6,280.5	16,249.3	22,500.0	22,500.0	26,000.0	15.56%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	-	6,280.5	16,249.3	22,500.0	22,500.0	26,000.0	15.56%
Excess of Revenues Over Expenditures	-	4,827.6	11,380.2	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	(3,921.6)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	4,827.6	7,458.5	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	-	-	4,827.6	12,286.2	12,286.2	12,286.2	0.00%
Fund Balance, Ending	-	4,827.6	12,286.2	12,286.2	12,286.2	12,286.2	0.00%

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Financial Summary

TSPLOST Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	891.5	4,277.5	3,479.6	3,500.0	3,500.0	3,500.0	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	891.5	4,277.5	3,479.6	3,500.0	3,500.0	3,500.0	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Excess of Revenues Over Expenditures	805.8	(778.7)	(49.4)	-	-	-	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)	(49.4)	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	-	805.8	27.1	-	-	-	0.00%
Fund Balance, Ending	805.8	27.1	(22.3)	-	-	-	0.00%

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Financial Summary

Public Roads - LMIG In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,193.9	2,011.5	1,257.5	1,500.0	1,500.0	1,500.0	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	1,193.9	2,011.5	1,257.5	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	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenditures	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%
Excess of Revenues Over Expenditures	(526.0)	328.8	1,010.8	-	-	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(526.0)	328.8	1,010.8	-	-	-	0.00%
Fund Balance, Beginning, Adjusted	554.7	28.7	357.5	1,368.3	1,368.3	1,368.3	0.00%
Fund Balance, Ending	28.7	357.5	1,368.3	1,368.3	1,368.3	1,368.3	0.00%

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Financial Summary

EIP Arglass Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	624.9	120.3	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	624.9	120.3	-	-	-	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	120.3	-	-	-	0.00%
Total Expenditures	-	624.9	120.3	-	-	-	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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Financial Summary

Water/Sewer Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	624.9	120.3	-	-	-	0.00%
Charges for Service	6,518.1	7,736.1	7,826.4	7,456.0	7,456.0	7,751.0	3.96%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	877.4	1,066.0	1,457.6	992.0	992.0	1,218.0	22.78%
Total Revenues	7,395.5	8,802.1	9,284.0	8,448.0	8,448.0	8,969.0	6.17%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	6,522.9	6,659.3	6,838.0	6,703.8	7,641.1	7,712.6	15.05%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	6,522.9	6,659.3	6,838.0	6,703.8	7,641.1	7,712.6	15.05%
Excess of Revenues Over Expenses	872.6	2,142.8	2,446.0	1,744.2	806.9	1,256.4	(27.97)%
Operating Transfers							
Transfers In	2,608.7	1,871.6	7,678.3	-	-	-	0.00%
Transfers Out	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	(450.0)	0.00%
Non-operating Revenue	4.3	3.3	-	-	-	-	0.00%
Non-operating Expense	(136.9)	(120.8)	(107.9)	(91.9)	(91.9)	(661.7)	620.05%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	3,031.3	3,564.4	9,674.3	1,294.2	356.9	806.4	(37.69)%
Fund Balance, Beginning, Adjusted	41,517.6	44,385.5	47,899.0	57,465.4	58,759.6	58,759.6	2.25%
Fund Balance, Ending	44,385.5	47,899.0	57,465.4	58,759.6	59,116.5	59,566.0	1.37%

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Financial Summary

Landfill Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	-	-	-	-	-	-	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	448.5	131.2	207.8	324.0	436.9	383.3	18.29%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	448.5	131.2	207.8	324.0	436.9	383.3	18.29%
Excess of Revenues Over Expenses	(448.5)	(131.2)	(207.8)	(324.0)	(436.9)	(383.3)	18.29%
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	422.8	863.4	827.6	775.0	775.0	815.0	5.16%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(175.7)	582.2	469.8	301.0	188.1	281.7	(6.40)%
Fund Balance, Beginning, Adjusted	1,060.5	884.8	1,467.0	1,936.8	2,237.8	2,237.8	15.54%
Fund Balance, Ending	884.8	1,467.0	1,936.8	2,237.8	2,425.9	2,519.5	12.59%

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Financial Summary

Tax Lighting Districts In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	426.3	433.2	433.4	440.0	440.0	450.0	2.27%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	426.3	433.2	433.4	440.0	440.0	450.0	2.27%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	352.9	365.7	377.5	373.1	373.1	404.4	8.39%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	352.9	365.7	377.5	373.1	373.1	404.4	8.39%
Excess of Revenues Over Expenses	73.5	67.4	55.9	66.9	66.9	45.6	(31.82)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating Revenue	-	-	-	-	-	-	0.00%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	73.5	67.4	55.9	66.9	66.9	45.6	(31.82)%
Fund Balance, Beginning, Adjusted	(179.6)	(106.1)	(38.7)	17.2	84.1	84.1	388.95%
Fund Balance, Ending	(106.1)	(38.7)	17.2	84.1	151.0	129.7	54.21%

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Financial Summary

Equipment Maint In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	149.1	112.7	105.5	90.5	90.5	110.0	21.55%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,439.7	2,431.2	2,693.0	2,750.6	2,782.0	3,082.0	13.29%
Total Revenues	2,588.8	2,543.9	2,798.5	2,811.1	2,872.5	3,192.0	13.55%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%
Excess of Revenues Over Expenses	(169.8)	56.5	(67.7)	3.2	258.9	56.8	1663.19%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating Revenue	-	-	1.0	-	-	-	0.00%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(169.8)	56.5	(67.7)	3.2	258.9	56.8	1663.19%
Fund Balance, Beginning, Adjusted	1,745.6	1,575.8	1,632.4	1,565.6	1,568.8	1,568.8	0.20%
Fund Balance, Ending	1,575.8	1,632.4	1,565.6	1,568.8	1,827.7	1,625.6	3.62%

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Financial Summary

Health Insurance In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%
Expenses:							
General Government	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%
Excess of Revenues Over Expenses	55.7	(389.3)	569.7	47.7	24.2	(338.8)	(810.17)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating Revenue	-	-	-	-	-	-	0.00%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	55.7	(389.3)	569.7	47.7	24.2	(338.8)	(810.17)%
Fund Balance, Beginning, Adjusted	464.6	520.3	131.0	700.8	748.5	748.5	6.81%
Fund Balance, Ending	520.3	131.0	700.8	748.5	772.7	406.7	(45.27)%

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Financial Summary

Workers Compensation In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	658.5	338.3	327.1	407.0	441.6	405.8	(0.30)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Total Revenues	658.5	338.3	327.1	407.0	441.6	405.8	(0.30)%
Expenses:							
General Government	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Excess of Revenues Over Expenses	140.0	34.5	(184.0)	32.2	4.6	(31.2)	(196.81)%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating Revenue	-	-	-	-	-	-	0.00%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	140.0	34.5	(184.0)	32.2	4.6	(31.2)	(196.81)%
Fund Balance, Beginning, Adjusted	420.9	560.8	595.3	411.3	443.5	443.5	7.83%
Fund Balance, Ending	560.8	595.3	411.3	443.5	448.1	412.3	(7.03)%

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Financial Summary

Technology Fleet Fund In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
Total Revenues	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
Expenses:							
General Government	704.8	739.5	803.3	822.0	804.3	822.0	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
Total Expenses	704.8	739.5	803.3	822.0	804.3	822.0	0.00%
Excess of Revenues Over Expenses	18.9	(2.6)	7.6	-	17.7	-	0.00%
Operating Transfers							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating Revenue	-	-	-	-	-	-	0.00%
Non-operating Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	18.9	(2.6)	7.6	-	17.7	-	0.00%
Fund Balance, Beginning, Adjusted	45.0	63.9	290.4	297.9	297.9	297.9	0.00%
Fund Balance, Ending	63.9	290.4	297.9	297.9	315.6	297.9	0.00%

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Revenues by Sources – All Funds

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:							
Taxes	50,943.1	52,813.4	57,952.7	53,227.5	56,119.0	56,639.0	6.41%
Licenses & Permits	4.1	15.2	59.3	-	10.0	10.0	100.00%
Intergovernmental	748.9	837.3	3,589.2	724.8	677.6	651.8	(10.07)%
Charges for Service	4,096.5	4,053.6	4,321.8	4,020.7	4,213.4	4,265.4	6.09%
Fines & Forfeitures	3,902.1	2,369.1	3,045.4	2,770.0	2,825.0	2,825.0	1.99%
Miscellaneous	523.7	429.3	156.4	75.0	87.5	87.5	16.67%
Transfers In	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,805.0	0.00%
Total	61,303.4	61,603.0	70,209.7	61,903.0	65,017.5	65,563.7	5.91%
Commissary Fund:							
Charges for Service	149.9	139.3	324.3	352.0	352.0	370.0	5.11%
Miscellaneous	1,337.0	1,306.6	1,709.6	1,300.0	1,300.0	1,450.0	11.54%
Total	1,487.0	1,446.6	2,033.9	1,652.0	1,652.0	1,820.0	10.17%
State Drug Seizure Fund:							
Fines & Forfeitures	-	-	-	500.0	500.0	-	(100.00)%
Total	-	-	-	500.0	500.0	-	(100.00)%
Federal Drug Seizures:							
Fines & Forfeitures	745.4	217.0	986.5	500.0	500.0	-	(100.00)%
Miscellaneous	59.9	76.8	0.2	-	-	-	0.00%
Total	805.3	293.8	986.7	500.0	500.0	-	(100.00)%
Law Library Fund:							
Charges for Service	164.0	92.6	103.1	100.0	100.0	100.0	0.00%
Miscellaneous	1.7	1.6	0.8	-	-	-	0.00%
Total	165.6	94.2	104.0	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Taxes	469.3	411.8	445.9	375.0	375.0	550.0	46.67%
Total	469.3	411.8	445.9	375.0	375.0	550.0	46.67%
Intergov Grants Fund:							
Intergovernmental	2,953.2	986.1	1,423.1	1,275.4	1,275.4	1,291.4	1.26%
Total	2,953.2	986.1	1,423.1	1,275.4	1,275.4	1,291.4	1.26%
Jail Operations Fund:							
Fines & Forfeitures	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%
Total	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%

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Revenues by Sources – All Funds

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Drug Abuse Treatment:							
Intergovernmental	17.4	6.1	11.4	5.3	5.3	5.8	9.52%
Fines & Forfeitures	216.4	129.6	179.2	175.0	175.0	128.0	(26.86)%
Total	233.8	135.7	190.6	180.3	180.3	133.8	(25.80)%
Emergency Comm Fund:							
Intergovernmental	909.2	756.6	759.1	929.0	769.8	770.6	(17.06)%
Charges for Service	1,861.3	2,125.9	2,174.7	2,160.0	2,160.0	2,160.0	0.00%
Miscellaneous	33.2	31.4	34.7	30.0	30.0	30.0	0.00%
Transfers In	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
Total	3,749.6	3,867.1	3,952.6	4,268.4	4,320.5	4,048.5	(5.15)%
ARP Local Recovery:							
Intergovernmental	-	-	11,402.4	-	-	-	0.00%
Total	-	-	11,402.4	-	-	-	0.00%
Victim/Witness Fund:							
Intergovernmental	97.6	85.3	88.7	83.5	83.5	59.5	(28.74)%
Fines & Forfeitures	210.4	120.6	152.2	154.0	154.0	141.5	(8.12)%
Total	308.0	205.9	241.0	237.5	237.5	201.0	(15.37)%
Special Services Fund:							
Taxes	4,436.7	4,796.0	5,064.3	1,747.1	1,747.1	1,839.1	5.26%
Licenses & Permits	138.1	142.3	144.4	146.0	146.0	150.0	2.74%
Charges for Service	91.0	49.5	59.8	325.0	325.0	25.0	(92.31)%
Miscellaneous	24.7	6.2	12.5	-	-	-	0.00%
Transfers In	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
Total	4,891.7	5,173.2	5,472.1	2,378.8	2,378.8	2,249.8	(5.43)%
Fire Services Fund:							
Taxes	-	-	-	7,612.9	7,612.9	7,175.0	(5.75)%
Charges for Service	-	-	-	15.0	15.0	15.0	0.00%
Total	-	-	-	7,627.9	7,627.9	7,190.0	(5.74)%
SPLOST VI Fund:							
Miscellaneous	6.9	-	-	-	-	-	0.00%
Total	6.9	-	-	-	-	-	0.00%

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Revenues by Sources – All Funds

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
SPLOST VII Fund:							
Taxes	22,016.0	12,070.8	-	-	-	-	0.00%
Miscellaneous	131.5	129.2	2.1	-	-	-	0.00%
Total	22,147.5	12,200.0	2.1	-	-	-	0.00%
SPLOST VIII Fund:							
Taxes	-	11,107.4	27,624.7	22,500.0	22,500.0	26,000.0	15.56%
Miscellaneous	-	0.7	4.8	-	-	-	0.00%
Total	-	11,108.1	27,629.5	22,500.0	22,500.0	26,000.0	15.56%
TSPLOST Fund:							
Taxes	891.5	4,277.5	3,479.6	3,500.0	3,500.0	3,500.0	0.00%
Total	891.5	4,277.5	3,479.6	3,500.0	3,500.0	3,500.0	0.00%
Public Roads – LMIG:							
Intergovernmental	1,193.9	2,011.5	1,257.5	1,500.0	1,500.0	1,500.0	0.00%
Total	1,193.9	2,011.5	1,257.5	1,500.0	1,500.0	1,500.0	0.00%
EIP – Arglass Grant:							
Intergovernmental	-	624.9	120.3	-	-	-	0.00%
Total	-	624.9	120.3	-	-	-	0.00%
Water/Sewer Fund:							
Charges for Service	6,518.1	7,736.1	7,826.4	7,456.0	7,456.0	7,751.0	3.96%
Miscellaneous	877.4	1,066.0	1,457.6	992.0	992.0	1,218.0	22.78%
Transfers In	2,608.7	1,871.6	7,678.3	-	-	-	0.00%
Non-operating	4.3	3.3	-	-	-	-	0.00%
Total	10,008.5	10,676.9	16,962.3	8,448.0	8,448.0	8,969.0	6.17%
Landfill Fund:							
Non-operating	422.8	863.4	827.6	775.0	775.0	815.0	5.16%
Total	422.8	863.4	827.6	775.0	775.0	815.0	5.16%
Tax Lighting Districts:							
Charges for Service	426.3	433.2	433.4	440.0	440.0	450.0	2.27%
Total	426.3	433.2	433.4	440.0	440.0	450.0	2.27%

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Revenues by Sources – All Funds

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Equipment Maint Fund:							
Charges for Service	149.1	112.7	105.5	90.5	90.5	110.0	21.55%
Miscellaneous	2,439.7	2,431.2	2,693.0	2,720.6	2,782.0	3,082.0	13.29%
Non-operating	-	-	1.0	-	-	-	0.00%
Total	2,588.8	2,543.9	2,799.5	2,811.1	2,872.5	3,192.0	13.55%
Health Insurance Fund:							
Charges for Service	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%
Total	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%
Workers Comp Fund:							
Charges for Service	658.5	338.3	327.1	407.0	441.6	405.8	(0.30)%
Total	658.5	338.3	327.1	407.0	441.6	405.8	(0.30)%
Technology Fleet Fund:							
Miscellaneous	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
Total	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
All Funds:							
Taxes	78,756.6	85,476.9	94,567.2	88,962.5	91,854.0	95,703.1	7.58%
Licenses & Permits	142.2	157.5	203.7	146.0	156.0	160.0	9.59%
Intergovernmental	5,920.1	5,307.8	18,651.7	4,518.0	4,311.5	4,279.1	(5.29)%
Charges for Service	22,167.7	22,214.6	23,008.1	22,832.2	23,741.5	23,437.2	2.65%
Fines & Forfeitures	5,568.8	3,164.0	4,767.0	4,484.5	4,539.5	3,436.5	(23.37)%
Miscellaneous	6,159.4	6,215.8	6,881.8	5,939.5	6,013.4	6,689.4	12.63%
Transfers In	4,840.8	4,088.9	9,938.5	2,395.1	2,606.5	2,408.6	0.56%
Non-operating	422.8	863.4	828.7	775.0	775.0	815.0	5.16%
Total	123,982.7	127,492.4	158,846.6	130,052.7	133,997.4	136,928.9	5.29%

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Revenue Charts – All Funds

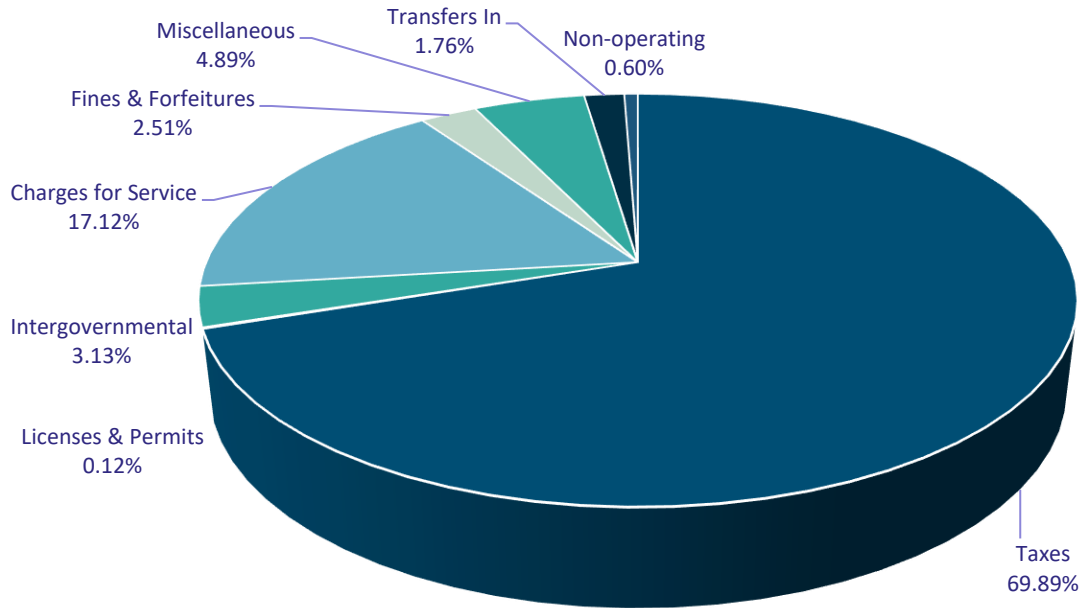


Figure 8 - Revenues by Source - All Funds

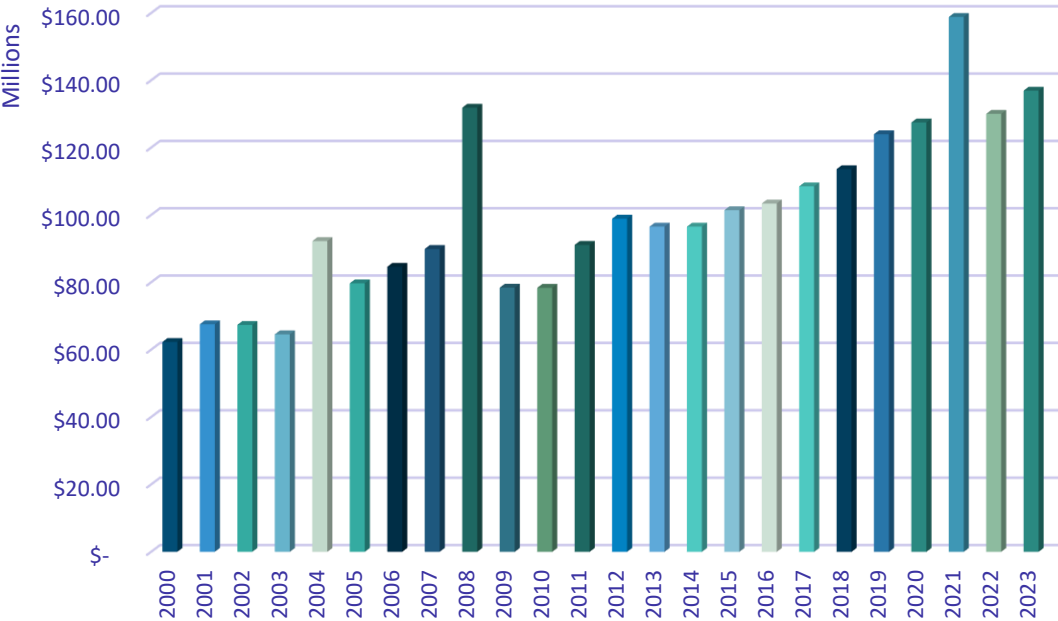


Figure 9 - Revenue History - All Funds

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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 in property tax revenues of 3% to 3.5% annually. That growth flattened out around 2009 with the turn in the economy. Additionally, legislative changes such as the temporary moratorium on property value increases and changes to motor vehicle taxes had an impact. In January of 2021, Lowndes County transitioned to an appointed Board of Assessors from an elected Board. The dynamics of the community have also changed, with most of the growth occurring in the unincorporated areas and smaller cities.

Trend data is the major determining focus in budgeting for tax revenues each year. Using the Committee’s recommendations, the Board has been able to roll back the millage rate for five consecutive years without negatively impacting the budget. **Property taxes make up 29.55% of the total County budget including authority millages and the TAVT.**

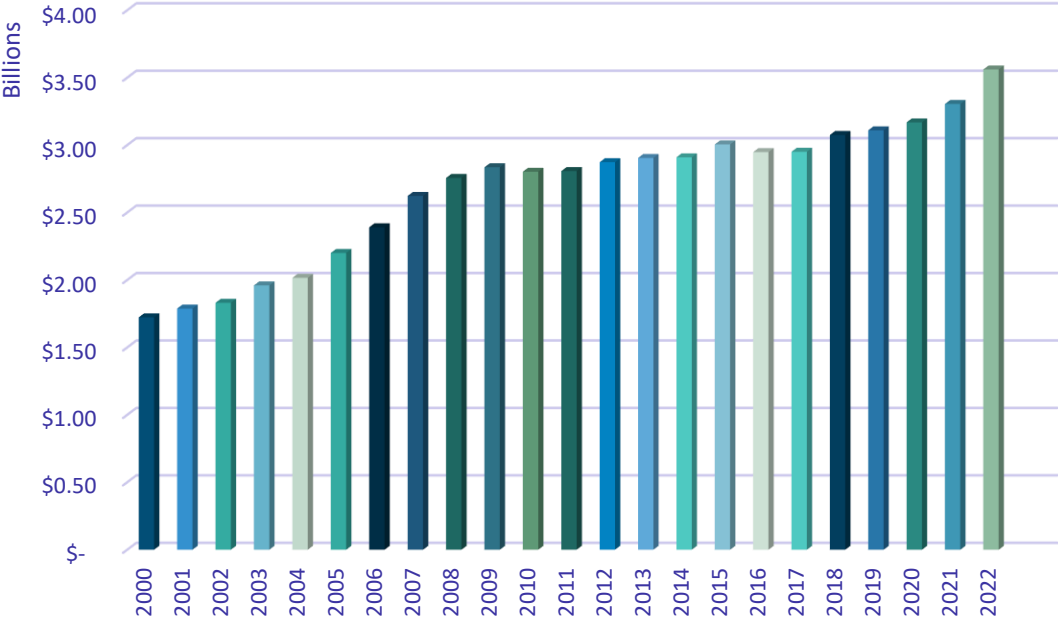


Figure 10 - County-wide Digest History

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Revenue Sources and Assumptions

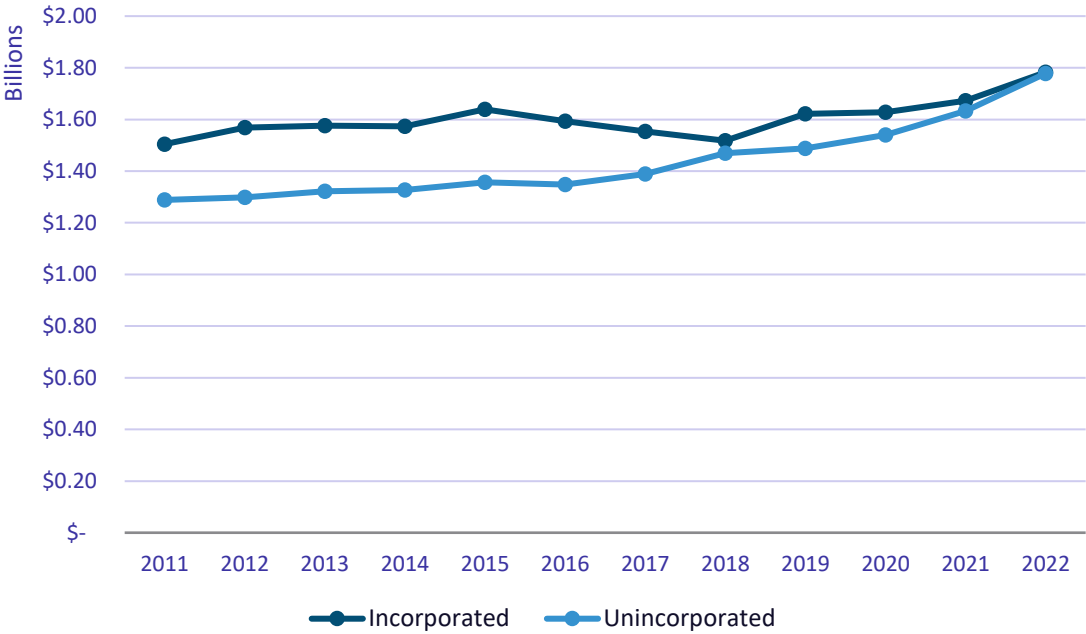


Figure 11 - Incorporated and Unincorporated Digest History

Fire Millage – Expansion of unincorporated fire services began during fiscal year 2022 with a plan to stand up three additional fully manned fire stations using a fire tax district to fund the expansion. While the original plan anticipated 3 mils of tax, the final millage was set at 2.5 mils with plans for it to remain at that level for the foreseeable future. The tax is based off of the unincorporated digest and is budgeted using trend data and growth patterns. **The property tax from fire services accounts for 2.85% of total county revenues.**

Local Option Sales Tax (LOST) – (OCGA §48-8) – This 1% tax on retail sales is restricted to property tax relief. Lowndes County hold approximately one year of the tax in reserves. Local governments are required to renegotiate the tax every ten years. Typically, trend data is used to budget for the taxes. However, there was a significant growth in the revenues in the past eighteen months. Changes in laws regarding on-line sales had an impact. Surplus funds and inflationary costs would account for some of the increase as well. **LOST accounts for 10.95% of total revenues.**

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Revenue Sources and Assumptions

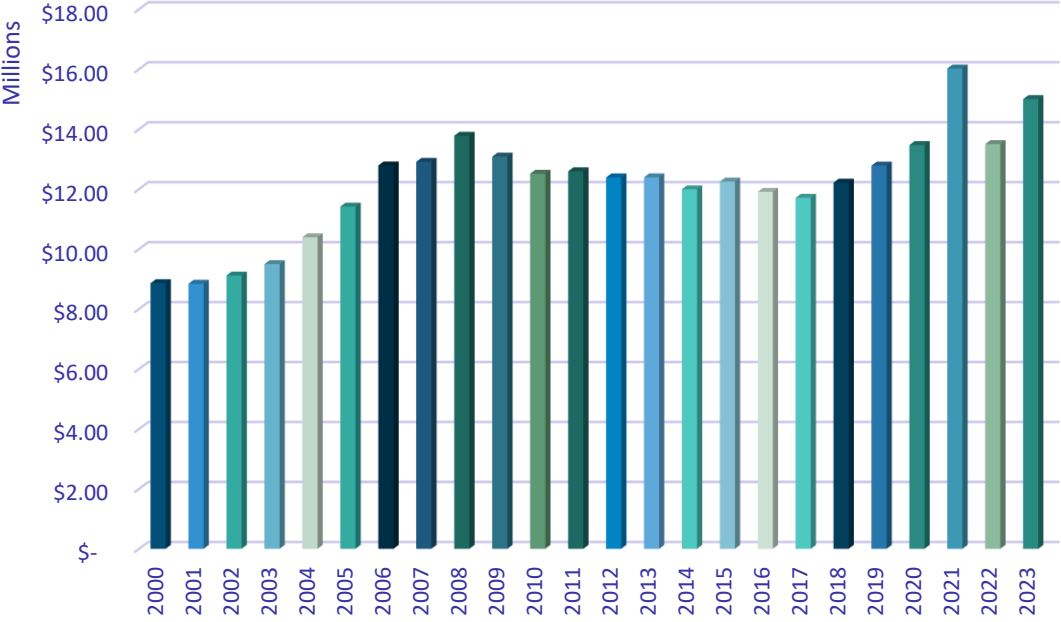


Figure 12 - Local Option Sales Tax History

Special Purpose Local Option Sales Tax (SPLOST) – (OCGA §48-8) – This 1% tax on retail sales is remitted to the County monthly and distributed to each municipality based on the referendum. Like LOST, SPLOST is budgeted based on historical trends. The most recent SPLOST runs for six years and began in 2020. SPLOST accounts for 18.99% of total revenues.

Transportation SPLOST (TSPLOST) – (OCGA §48-8) – This additional 1% tax is used to fund transportation improvements and began collections in October, 2018. This is a regional SPLOST. TSPLOST accounts for 2.56% of total revenues.



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Revenue Sources and Assumptions

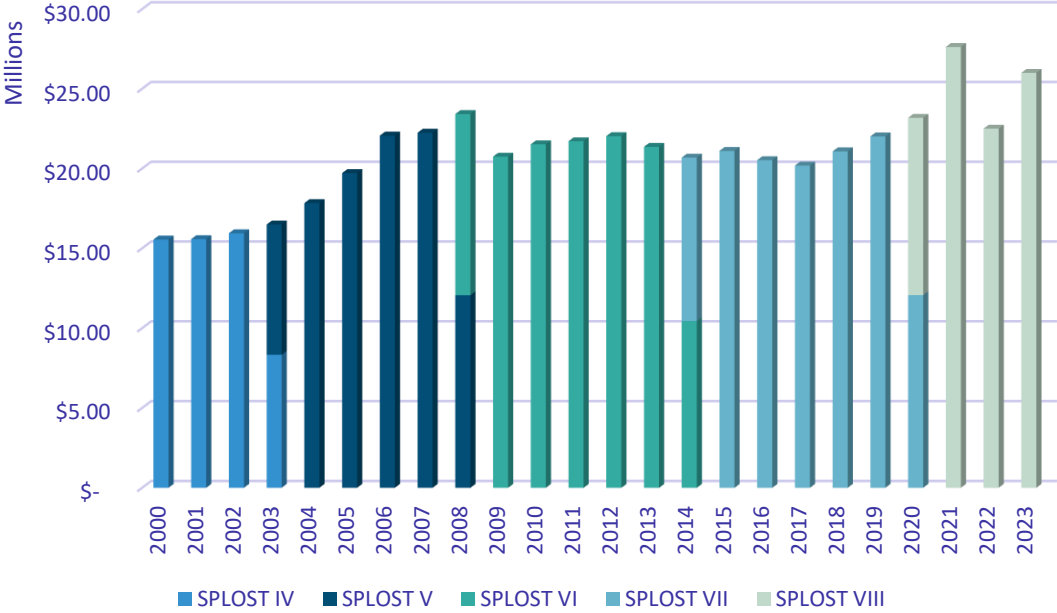


Figure 13 - SPLOST History

Alcoholic Beverage Excise Tax – (OCGA §3-4, 3-5, 3-6) – This tax is on the sale of alcoholic beverage in unincorporated Lowndes County. While there was a slight decline at the beginning of 2010, this tax has remained relatively stable for years. Prior to 2008, this tax was accounted for in the General Fund. Alcoholic beverage excise taxes account for 0.38% of total revenues.

Occupation Tax – (OCGA §48-13) – This tax, commonly referred to as a business license, is actually a tax on the gross receipts of businesses operating in the unincorporated area of Lowndes County. The tax year runs from June 1 through May 31 and revenues are based on historic trends, records for operating businesses and current fee schedules. Occupation tax revenues account for 0.38% total revenues.

Revenue Sources and Assumptions

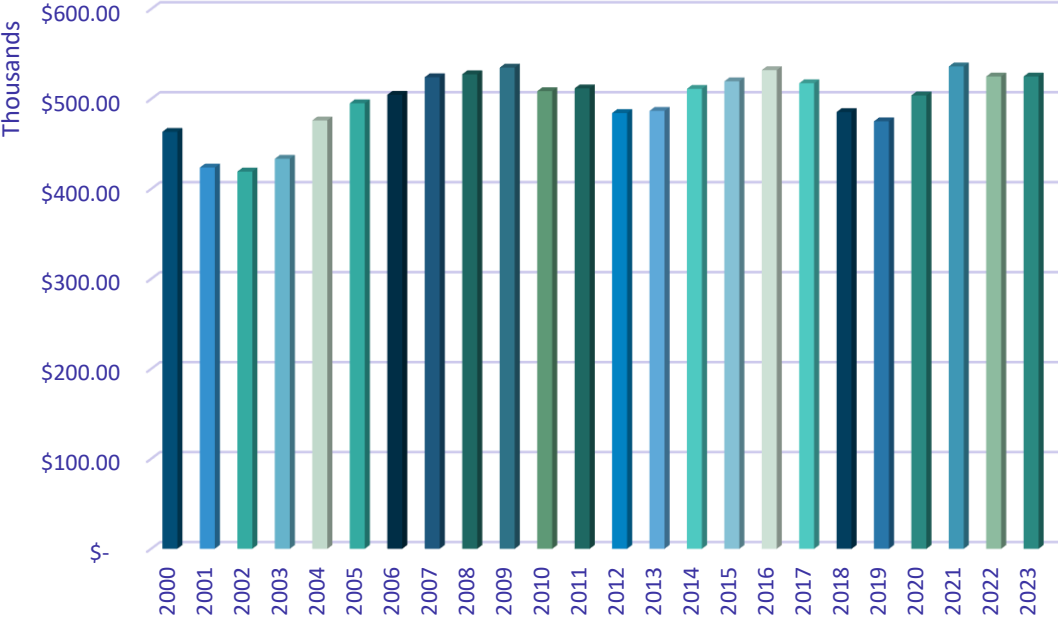


Figure 14 - Alcoholic Beverage Excise Tax History

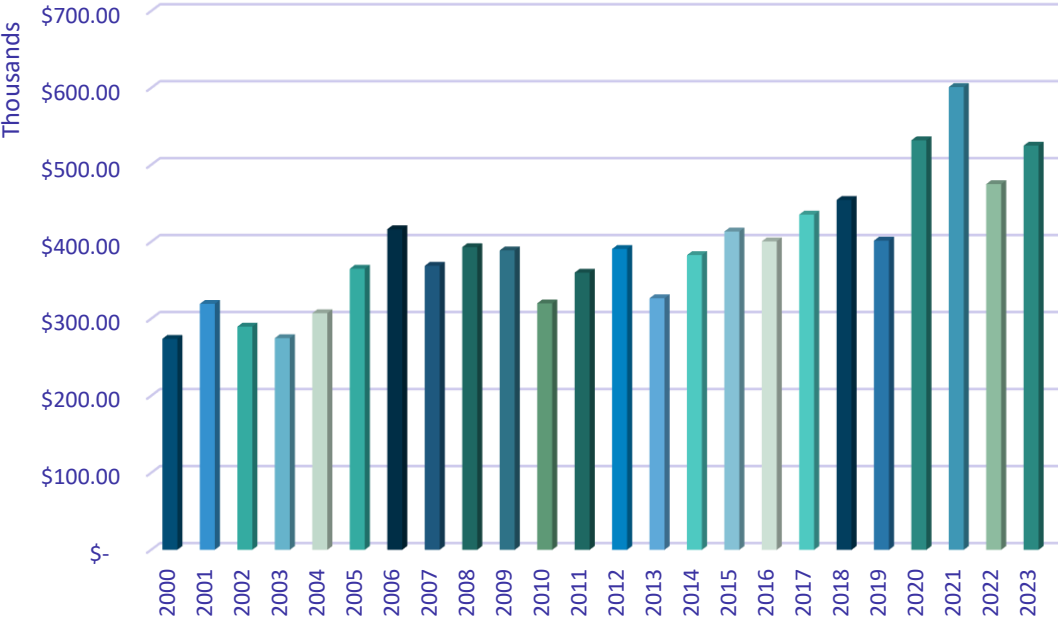


Figure 15 - Occupation Tax History

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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 historical trends and current active providers. Providers may also be franchised through the state rather than locally. Franchise tax revenues account for 0.07% of revenues.

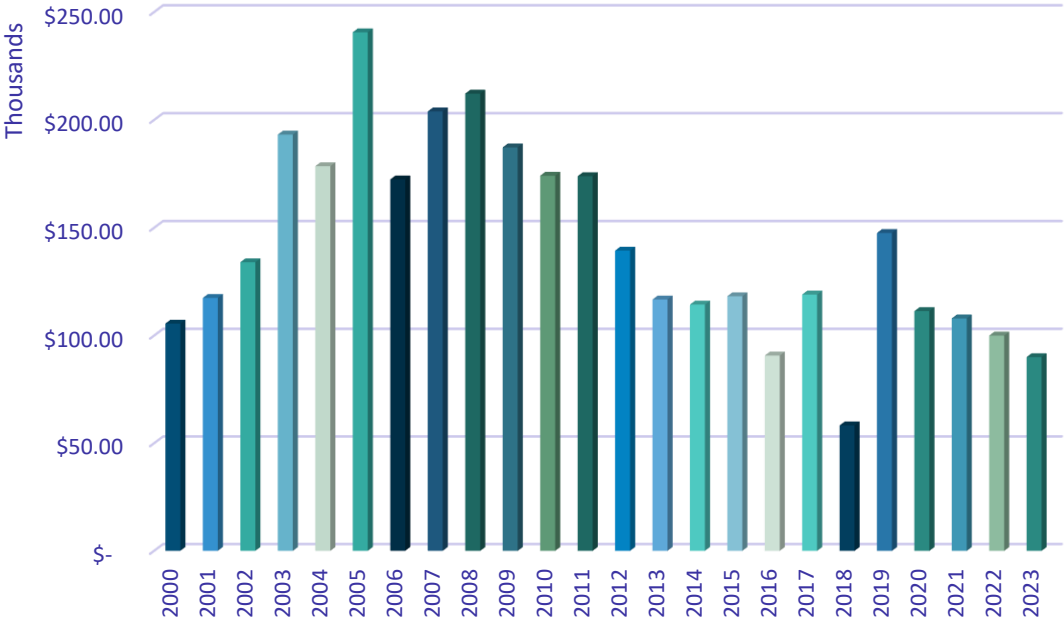


Figure 16 - Franchise Tax History

Insurance Premium Tax – (OCGA §33-8) – This tax is based on gross direct premium of homeowners’ insurance. The budget is based on historical collections. As the community grows, so does the tax. Beginning with fiscal year 2022, tax proceeds are split between the Special Services and Fire Services Funds. The expansion of fire services will, over time, lead to a lower ISO rating, saving homeowners in future years. The Insurance premium tax accounts for 2.74% of total revenues.

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Revenue Sources and Assumptions

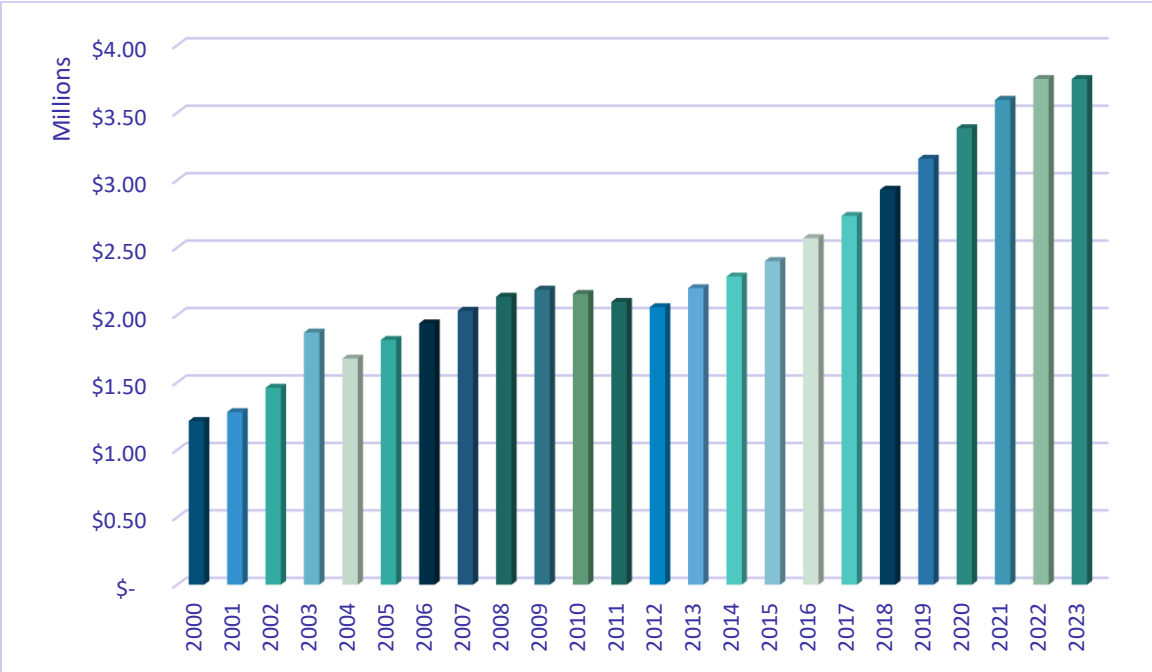


Figure 17 - Insurance Premium Tax History

Accommodation Excise Tax – (OCGA §48-13) – This tax, commonly referred to as the hotel/motel or bed tax, is a tax on the provision of lodgings and accommodations. Prior to 2008, the County collected 100% of the tax county-wide. However, beginning in 2008, Valdosta elected to collect on hotels within the city limits and Hahira followed suit the next year. In 2016, the County increased the rate from 5% to 7%. 42.86% of proceeds are used for tourism promotion and 14.29% is used for tourism product development. The remainder is transferred to the Special Services Fund. **Accommodation Excise Tax accounts for 0.40% of total revenues.**

Revenue Sources and Assumptions

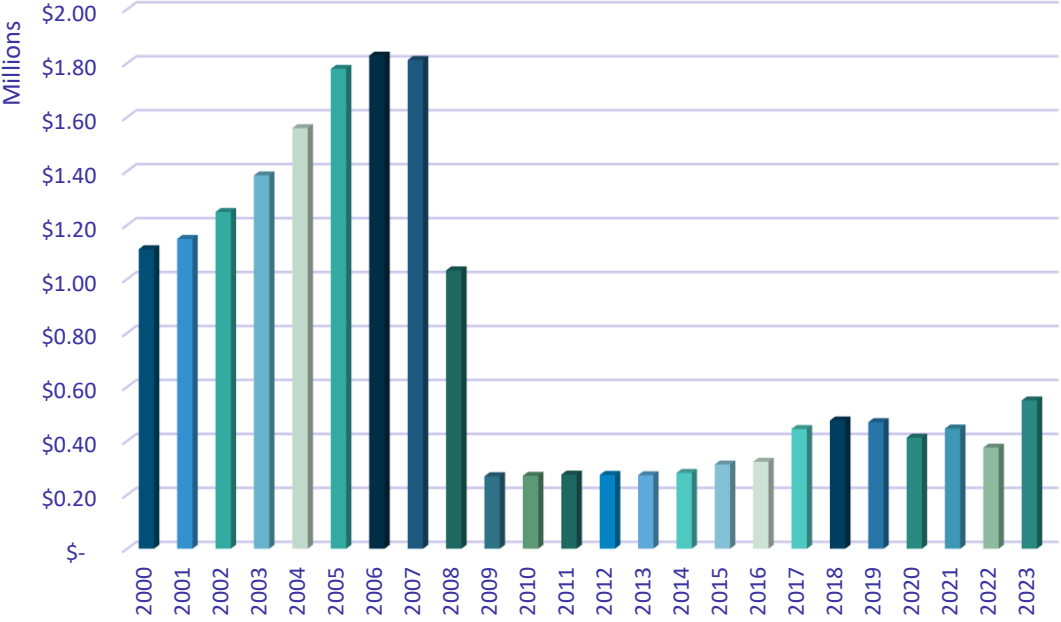


Figure 18 - Accommodation Excise Tax History

Licenses & Permits –

Alcoholic Beverage - Lowndes County requires that businesses engaging in the sale of alcoholic beverages in unincorporated Lowndes County to purchase a license annually. A local license is required to obtain a state license. The budget is based on active businesses, historical trends and the current fee structure. **Alcoholic beverage licenses account for 0.11% of total revenues.**

Intergovernmental –

Other Government – ARD – Per an agreement with Superior Court, Lowndes County processes payroll for Alternative Dispute Resolution (ADR). **This line represents reimbursement of personnel costs and accounts for 0.06% of total revenues.**

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Revenue Sources and Assumptions

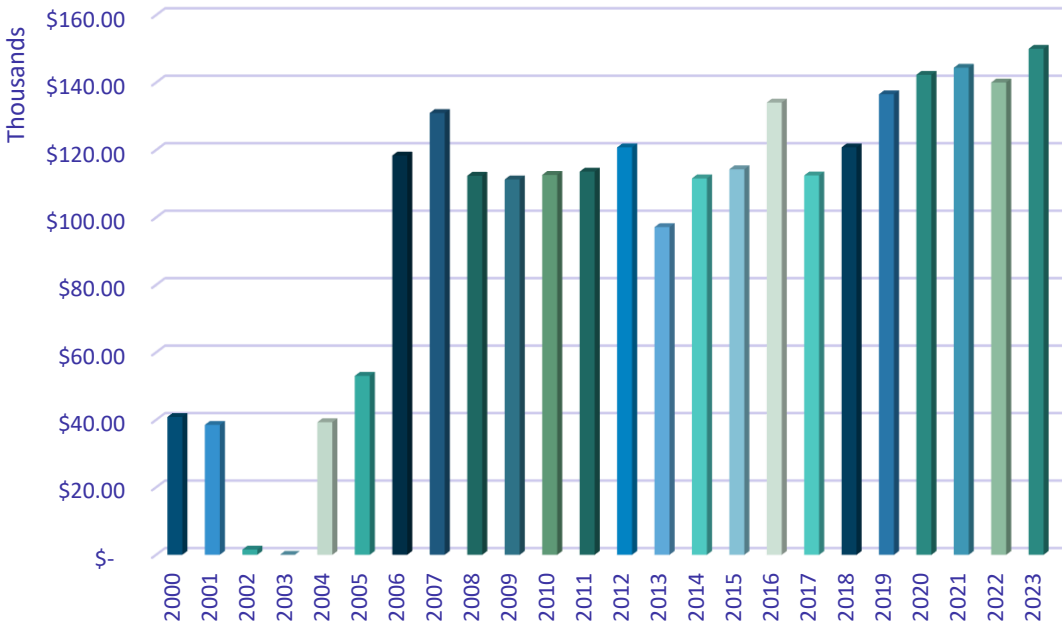


Figure 19 - Alcoholic Beverage License History (2002 and 2003 Included in Business & Occupation Tax)

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 costs based on the number and type of radios used. The budget for each lime is based on the user shares of budgeted expenditures as requested by the advisory committee. Revenues account for 0.52% 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 courts in other municipalities. Decreases in the past several years has been attributed to caseloads per the other municipalities. Revenues account for 0.04% of total revenues.

Revenue Sources and Assumptions

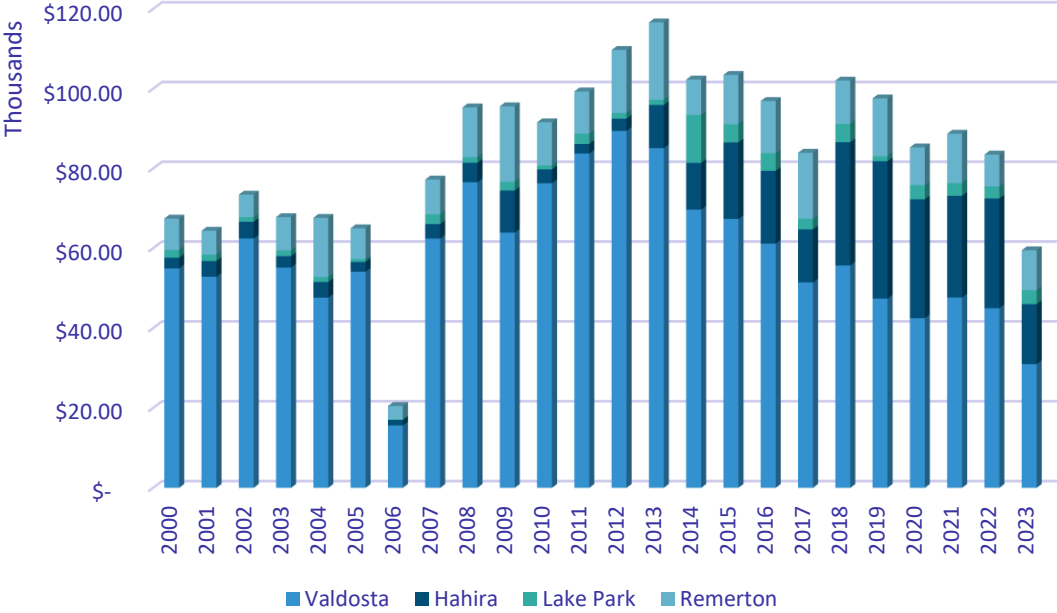


Figure 20 - Victim/Witness (Intergovernmental) History

Charges for Service –

Prisoner Housing – The Lowndes County Jail houses inmates from Lowndes County as well as surrounding areas. Each government contracts with the Sheriff for a jail rate. Budgets are based on historical data, current rates and population estimates. In recent years, jail collections have declined due to cities turning prisoners over on state charges faster or allowing offenders to pay fines rather than going to jail. Prisoner housing revenues account for 0.39% of total revenues.

Board of Elections – The Board of Elections primarily collects fees for reimbursement of election costs and qualifying fees. Revenues vary by elections scheduled and account for 0.01% of revenues.

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Revenue Sources and Assumptions

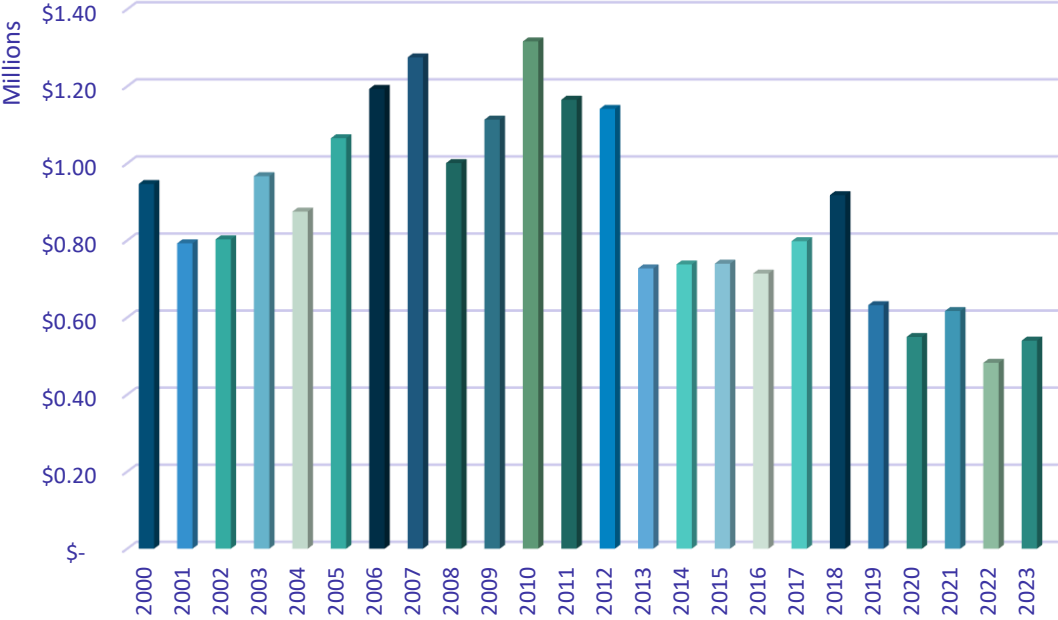


Figure 21 - Prisoner Housing History

Court Fees – The Clerk of Court, Magistrate Court and Probate Court all charge various filing fees for services in their offices. Each line is budgeted based on historical data, case volumes and changes to the fee schedules. As with court fines, these fees have seen fluctuations in recent years. COVID also had an effect as well since many courts were closed to the public or by appointment only. Revenues from these lines account for 0.93% of total revenues.

Animal Shelter Fees – The Lowndes County Animal Shelter collects fees for reclamations and for adoptions. Fees are designed to help offset treatment and care services. In budgeting, historical trends, populations and changes in rates are considered as well as rescue activities that reduce populations without adding to adoption revenues. Animal shelter fees account for 0.06% of total revenues.

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Revenue Sources and Assumptions

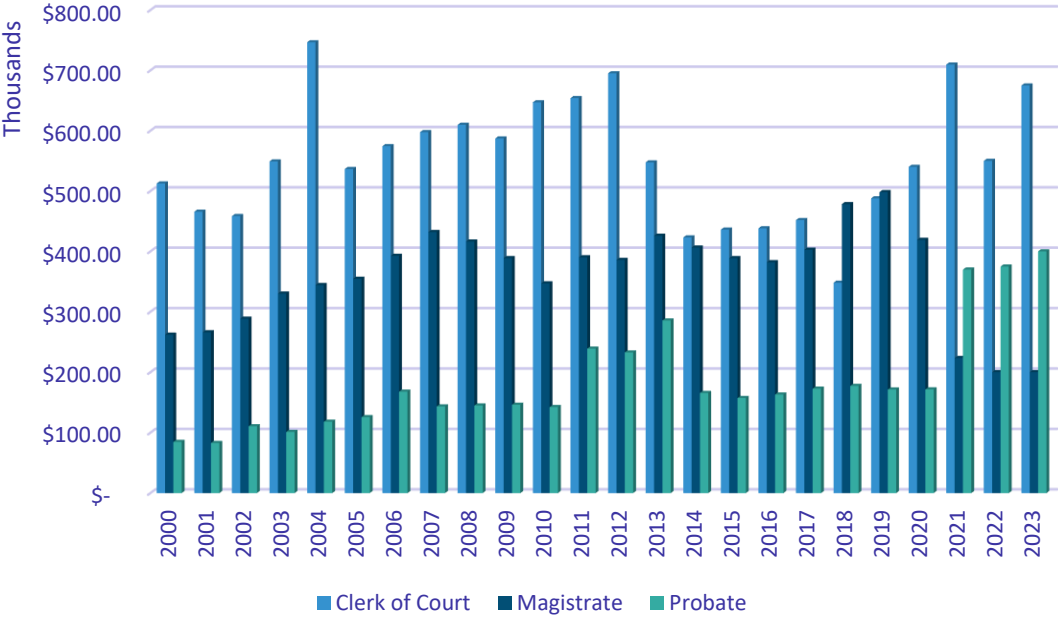


Figure 22 - Court Fee History

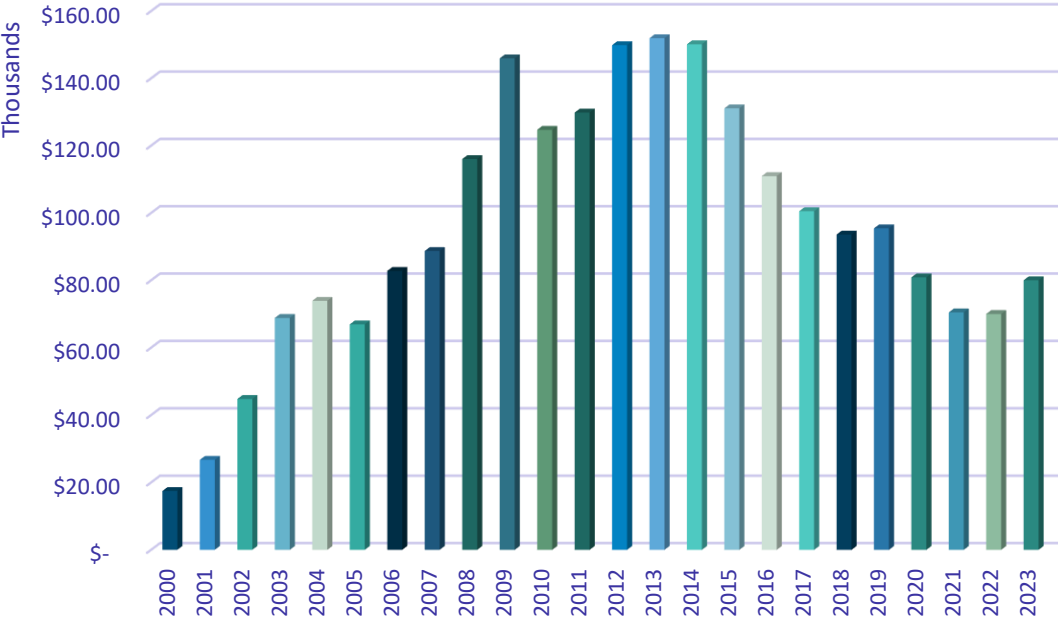


Figure 23 - Animal Shelter Fee History

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Revenue Sources and Assumptions

Lowndes County Sheriff’s Office – Jail Inmate Medical, Bond Fees, Investigations, Fingerprinting, Vehicle Usage, Other – The Lowndes County Sheriff’s Office charges a number of fees for various services which are remitted to the County monthly. Budgets are based on historical trends and fee schedules. Limited services through COVID had an impact on some of these revenues. *As a whole, these revenues represent 0.13% of total revenues.*

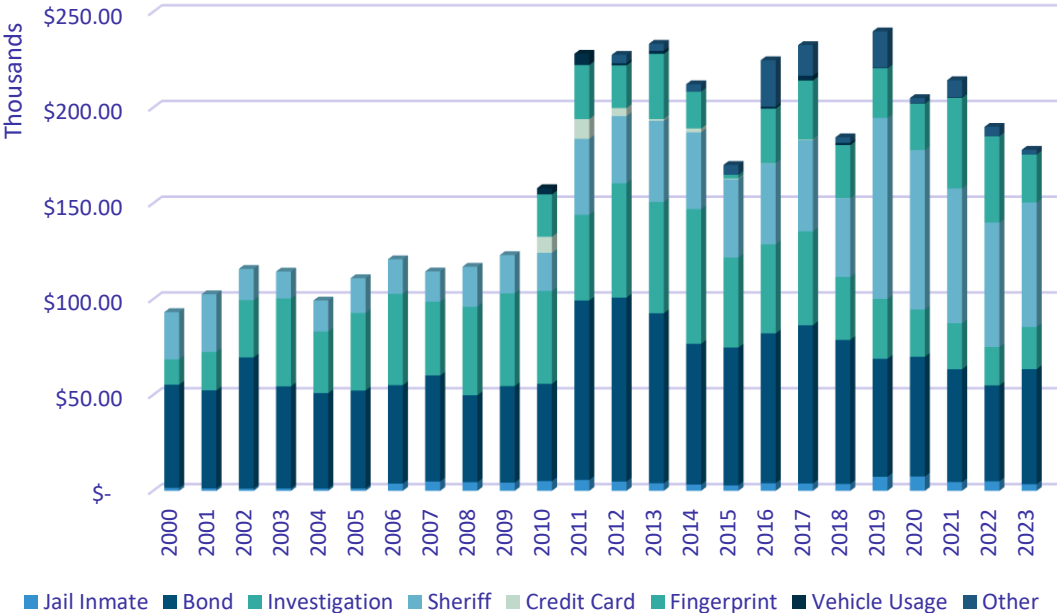


Figure 24 - Sheriff Fees History

Culvert Fees – Lowndes County Public Works installs culverts for citizens in the unincorporated area at current cost. However, the number of culvert installations vary from year to year so historical trends and construction data are used to determine a budget annually. *Culvert fees account for 0.05% of total revenues.*

Revenue Sources and Assumptions

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 all proceeds are used for inmate benefit. Commissary fees are budgeted based on historical data, population, changes in fee schedules and products available. **Commissary fees make up 0.27% of total revenues.**

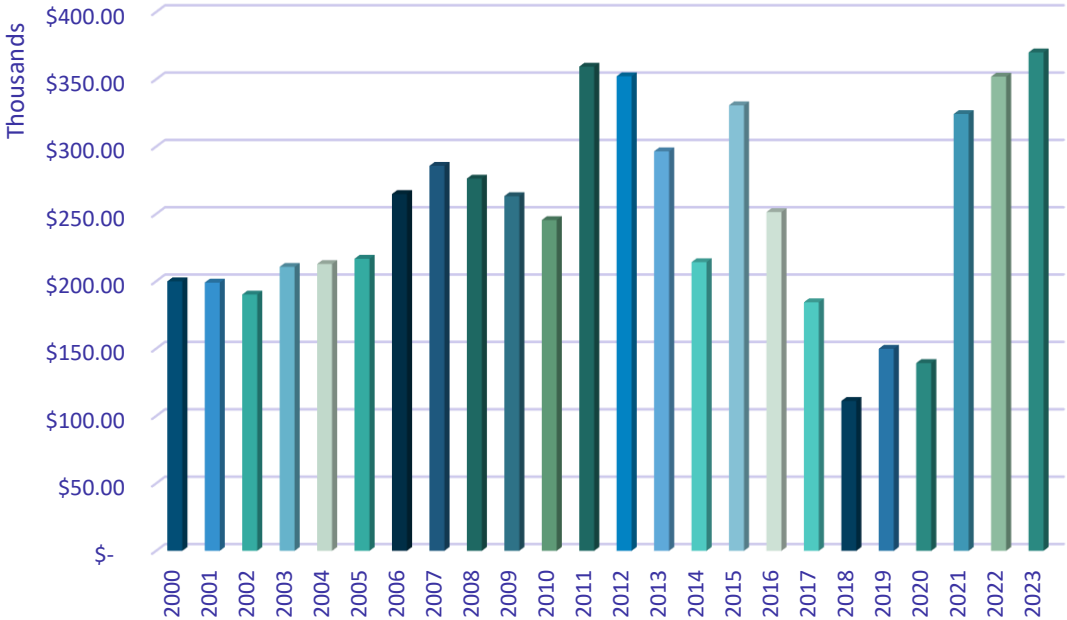


Figure 25 - Commissary Fee History

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 surcharges and remitting them to local governments. **911 surcharges account for 1.58% of total revenues.**

Revenue Sources and Assumptions

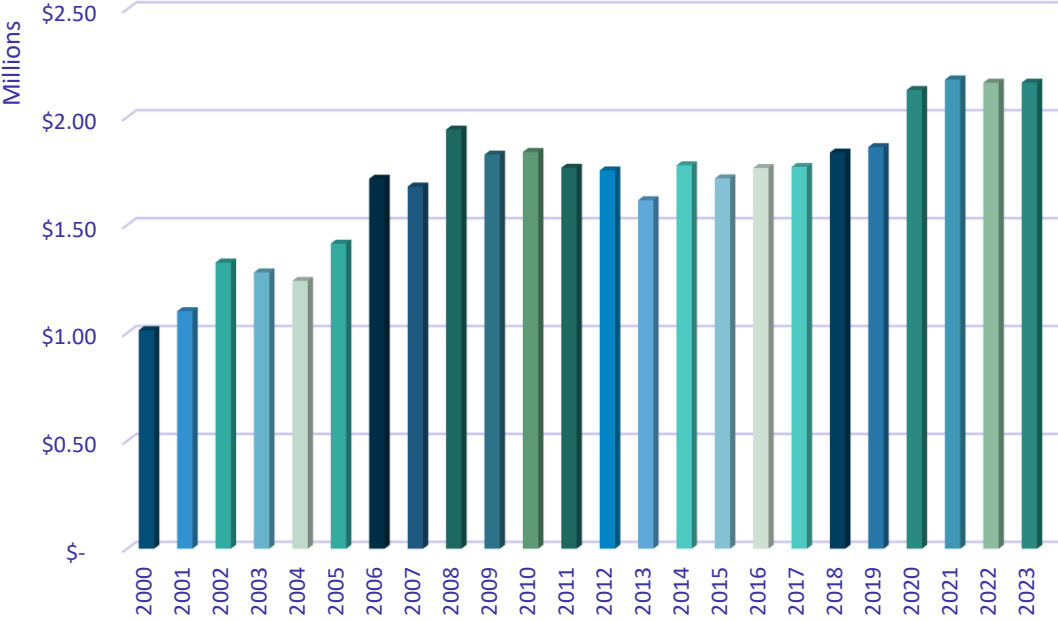


Figure 26 - 911 Surcharge History

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 the Greater Lowndes Planning Commission (GLPC), 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 fees account for 0.02% of total revenues.**

SPLOST – Administration – This represents an allocation back to the General Fund for services provided in the administration and management of SPLOST projects. Due to reductions in collection, this was suspended for a number of years but was reimplemented in 2022. **This accounts for 0.07% of total revenues.**

Plan Review Fees – While this is not a new fee, for many years it was included in Zoning fees but was separated in 2022. **This accounts for 0.01% of total revenues.**

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Revenue Sources and Assumptions

Water/Sewer Fees – Water and Sewer customers are charged monthly fees based on their consumption of utilities. The County has an automatic 1% rate increase annually. The current rate structure, customer base and consumption histories are used to budget annually. Due to COVID, the Board elected not to increase rates for 2021. Revenues are anticipated to increase with the ABM Energy Management Program which will install new meters, eliminating misreads and errors that resulted in underbilling. **Water/Sewer fees account for 5.21% of total revenues.**

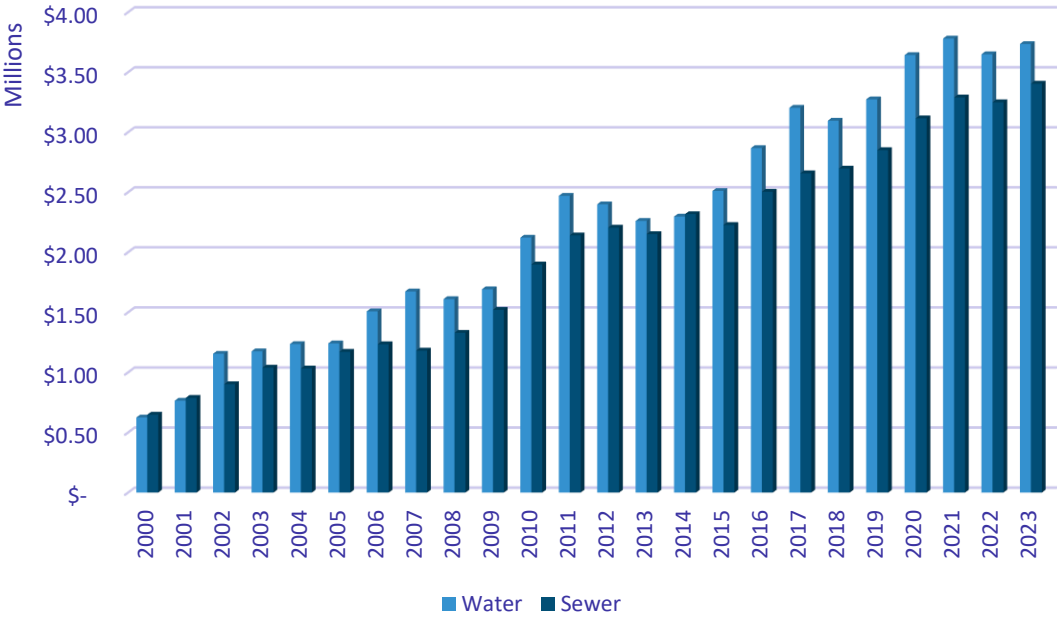


Figure 27 - Water/Sewer Fee History

Rent – Lowndes County collects two types of rent; rent from other agencies and customers for use of facilities and rent from departments for use of equipment for the Equipment Maintenance and Technology Fleet Funds. Rental contracts are negotiated for facilities. Users sign up for rental of the Civic Center and 4H Camp. Fleet rentals are determined based on average cost and use. **Rental revenues account for 3.36% of total revenues.**

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Revenue Sources and Assumptions

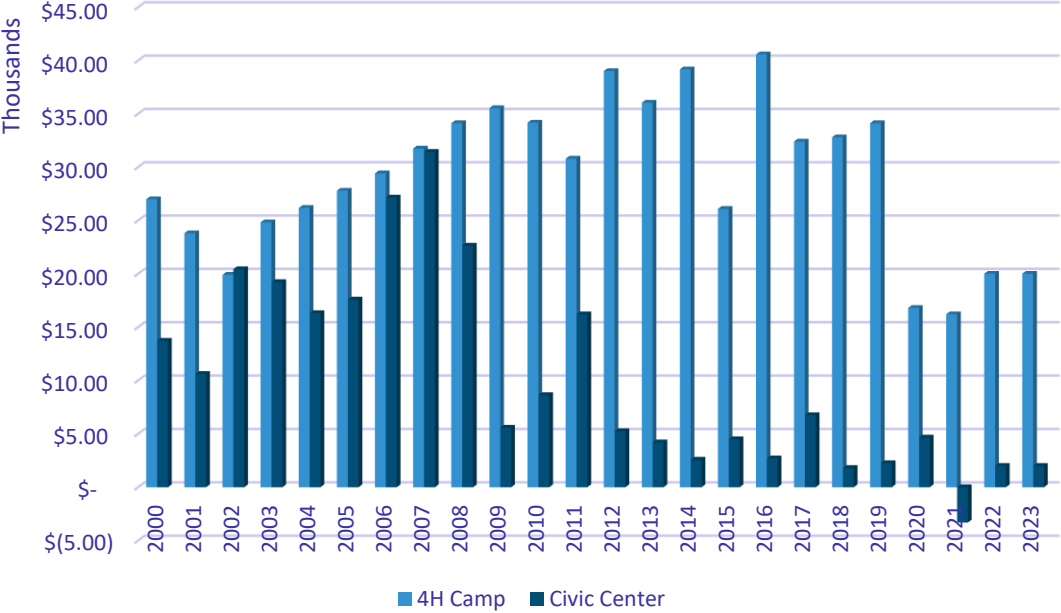


Figure 28 - Rent History (4H Camp and Civic Center)

Fines and Forfeitures –

Fines - Lowndes County receives monies from various fines and court fees. Although the majority are recognized in the General Fund, additional add-ons are included for Jail Operations, Drug Abuse Treatment and Victim/Witness and are accounted for in those funds. At the end of 2018, the Courts went live with a new software system that corrected some allocations and distributions of court fines. While the thought was the COVID would negatively impact fines, they are actually up since that time. **Total fines account for 2.51% of total revenues.**

Forfeitures – The Sheriff’s Office took over management of drug seizures in 2009 and held the funds until 2022 when they planned to turn them back over to the County. With the majority of funds spent and very little revenue coming in, no monies were budgeted in the current year.

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Revenue Sources and Assumptions

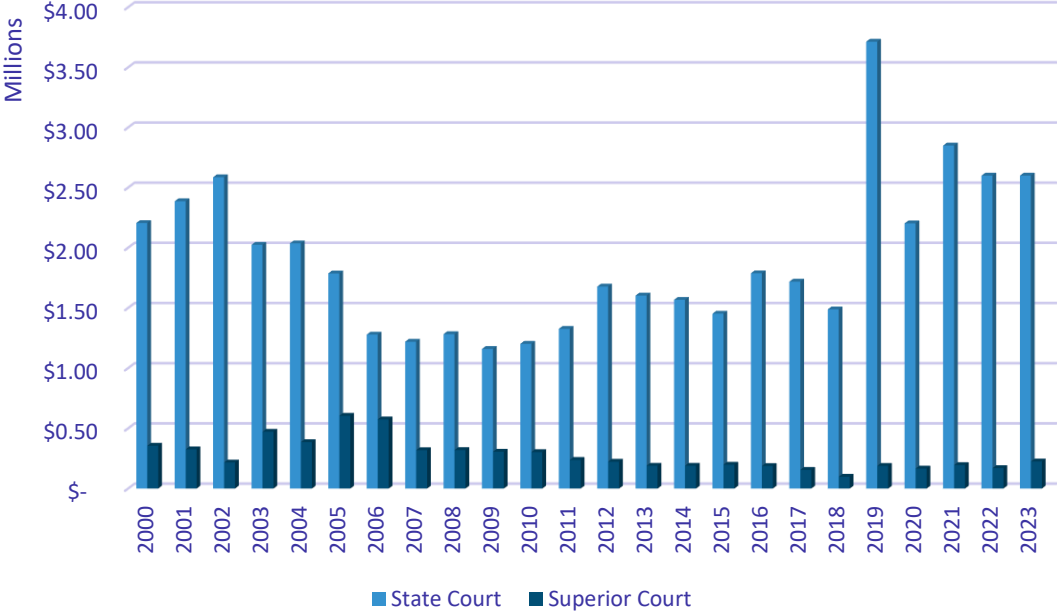


Figure 29 - General Fund Fine History

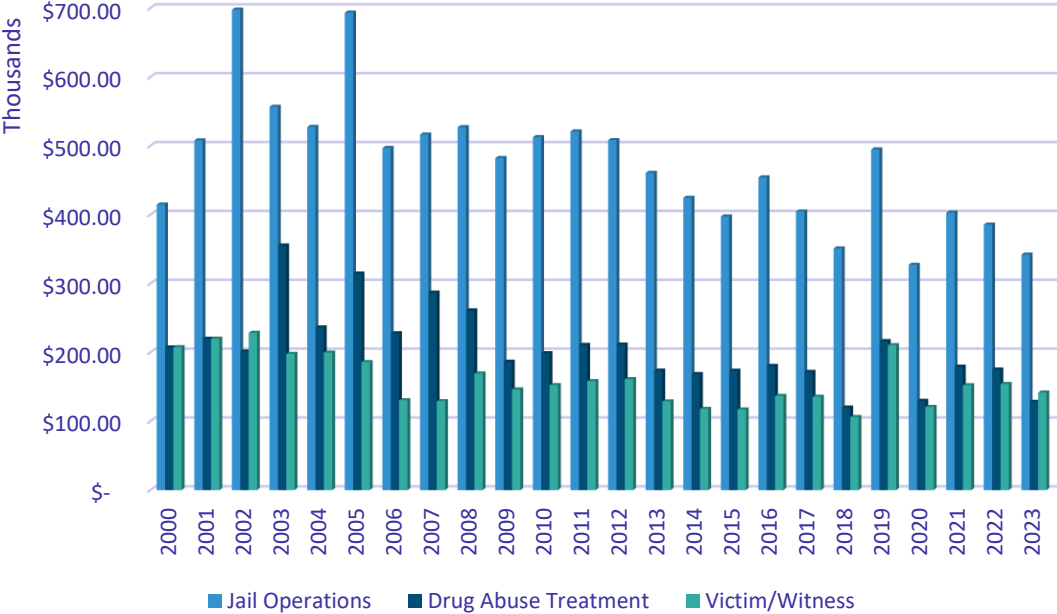


Figure 30 - Fine History - Jail Operations, Drug Abuse Treatment and Victim/Witness Funds

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Revenue Sources and Assumptions

Other –

Surplus Sales – From time to time, the County may have assets to declare surplus and dispose of. Budgeted for this depends on the current inventory, condition and planned replacements. The County utilizes two online auction sites for disposal of the majority of surplus equipment. In recent years, the County also sold some buildings. Reviews of current fleets and availability of new equipment are currently impacting surplus sale revenues. *These revenues account for 0.04% of total revenues.*

Non-operating –

Solid Waste Host Fee – Lowndes County receives revenues as the host county from a private landfill company. Revenue projections are based on changes in rates as well as historical trends on tonnage. *Solid waste host fees account for 0.60% of total revenues.*

The Revenue Sources and Assumptions reviewed and recapped 84.84% of revenues included in the County's budget.

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Expenditures/Expenses by Fund/Function

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:							
General Government	11,060.2	9,824.1	10,637.6	11,862.8	14,728.7	12,026.8	1.38%
Judicial	6,869.0	6,981.5	7,182.7	7,484.1	7,693.7	7,671.6	2.51%
Public Safety	21,613.7	22,770.0	23,307.6	23,191.4	26,202.3	24,800.2	6.94%
Public Works	8,452.3	8,687.7	8,683.7	9,133.4	11,154.1	10,463.8	14.57%
Health & Welfare	763.5	737.4	759.2	764.0	821.0	795.6	4.15%
Culture & Recreation	5,144.8	4,980.7	5,119.4	5,035.9	5,085.9	5,310.9	5.46%
Housing & Development	3,455.8	3,244.2	3,375.2	3,282.0	3,282.0	3,407.0	3.81%
Transfers Out	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
Total	58,305.4	58,178.8	60,049.5	61,903.0	70,328.4	65,563.7	5.91%
Commissary Fund:							
Public Safety	935.0	2,149.4	1,801.5	1,417.2	1,417.5	1,653.5	16.68%
Total	935.0	2,149.4	1,801.5	1,417.2	1,417.5	1,635.5	16.68%
State Seizure Fund:							
Public Safety	-	-	-	500.0	500.0	-	(100.00)%
Total	-	-	-	500.0	500.0	-	(100.00)%
Federal Seizure Fund:							
Public Safety	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Total	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Law Library Fund:							
Judicial	62.4	62.7	75.6	100.0	100.0	100.0	0.00%
Total	62.4	62.7	75.6	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Culture & Recreation	-	-	63.7	53.6	53.6	78.6	46.67%
Housing & Development	268.2	235.3	191.1	160.7	160.7	235.7	46.67%
Transfers Out	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
Total	469.3	414.5	445.9	375.0	375.0	550.0	46.67%
Intergov Grant Fund:							
General Government	-	8.5	346.4	1,000.0	1,000.0	1,000.0	0.00%
Judicial	807.8	754.9	618.4	275.4	291.6	291.4	5.83%
Public Safety	1,138.1	15.4	91.8	-	-	-	0.00%
Public Works	187.2	207.3	366.6	-	-	-	0.00%
Housing & Development	820.0	-	-	-	-	-	0.00%
Total	2,953.2	986.1	1,423.1	1,275.4	1,291.6	1,291.4	1.26%

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Expenditures/Expenses by Fund/Function

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Jail Operations Fund:							
Public Safety	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%
Total	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%
Drug Abuse Treatment:							
Judicial	70.5	58.9	38.2	70.0	70.5	60.5	(13.52)%
Health & Welfare	170.0	170.0	125.0	100.0	100.0	100.0	0.00%
Total	240.5	228.9	163.2	170.0	170.5	160.5	(5.57)%
Emergency Comm Fund:							
Public Safety	3,607.5	3,666.0	3,574.6	4,058.5	4,107.1	3,830.0	(5.63)%
Public Works	52.9	49.2	52.4	49.9	51.4	58.4	17.15%
Transfers Out	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total	3,820.4	3,875.2	3,787.0	4,268.4	4,318.5	4,048.5	(5.15)%
Victim/Witness Fund:							
Judicial	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%
Total	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%
Special Services Fund:							
General Government	14.6	-	40.8	244.4	97.3	97.3	(60.19)%
Public Safety	2,530.4	2,160.1	2,751.8	339.9	340.5	343.5	1.07%
Public Works	245.4	226.4	221.0	123.4	125.8	126.2	2.26%
Culture & Recreation	70.0	70.0	70.0	70.0	70.0	70.0	0.00%
Housing & Development	1,152.1	1,059.4	1,194.7	1,276.1	1,289.6	1,287.8	0.91%
Transfers Out	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total	4,337.6	3,840.9	4,603.3	2,378.8	2,248.2	2,249.8	(5.43)%
Fire Services Fund:							
Public Safety	-	-	-	6,852.9	7,169.9	6,960.5	1.57%
Public Works	-	-	-	163.5	142.7	168.6	3.14%
Total	-	-	-	7,016.4	7,312.8	7,129.2	1.61%
SPLOST VI Fund:							
Public Works	2,006.9	-	-	-	-	-	0.00%
Total	2,006.9	-	-	-	-	-	0.00%
SPLOST VII Fund:							
Public Works	22,029.0	13,977.6	4,635.7	-	-	-	0.00%
Total	22,029.0	13,977.6	4,635.7	-	-	-	0.00%

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Expenditures/Expenses by Fund/Function

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
SPLOST VIII Fund:							
Public Works	-	6,280.5	20,171.0	22,500.0	22,500.0	26,000.0	15.56%
Total	-	6,280.5	20,171.0	22,500.0	22,500.0	26,000.0	15.56%
TSPLOST Fund:							
Public Works	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Total	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Public Roads – LMIG:							
Public Works	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%
Total	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%
EIP – Arglass Grant:							
Housing & Development	-	624.9	120.3	-	-	-	0.00%
Total	-	624.9	120.3	-	-	-	0.00%
Water/Sewer Fund:							
Public Works	6,522.9	6,659.3	6,838.0	6,703.8	7,641.1	7,712.6	15.05%
Non-operating	136.9	120.8	107.9	91.9	91.9	661.7	620.05%
Transfers Out	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Total	7,109.8	7,230.1	7,395.9	7,245.7	8,183.0	8,824.3	21.79%
Landfill Fund:							
Public Works	448.5	131.2	207.8	324.0	436.9	383.3	18.29%
Transfers Out	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Total	598.5	281.2	357.8	474.0	586.9	533.3	12.50%
Tax Lighting Districts:							
Public Works	352.9	365.7	377.5	373.1	373.1	404.4	8.39%
Total	352.9	365.7	377.5	373.1	373.1	404.4	8.39%
Equipment Maint Fund:							
Public Works	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%
Total	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%
Health Insurance Fund:							
General Government	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	0.00%
Total	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	0.00%

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Expenditures/Expenses by Fund/Function

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Workers Compensation:							
General Government	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Total	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Technology Fleet Fund:							
General Government	704.8	739.5	803.3	822.0	804.3	822.0	0.00%
Total	704.8	739.5	803.3	822.0	804.3	822.0	0.00%
All Fund:							
General Government	20,295.4	18,398.5	19,101.4	21,722.2	25,191.1	22,506.9	3.61%
Judicial	8,035.0	8,086.9	8,149.7	8,166.3	8,391.2	8,357.9	2.35%
Public Safety	30,473.9	31,881.0	32,545.1	37,243.0	40,604.6	37,896.5	1.75%
Public Works	42,253.6	43,939.7	40,517.5	47,179.0	50,038.8	53,452.5	13.30%
Health & Welfare	933.5	907.4	884.2	864.0	921.0	895.6	3.67%
Culture & Recreation	5,214.8	5,050.7	5,253.1	5,159.5	5,209.5	5,459.5	5.81%
Housing & Development	5,696.1	5,163.8	4,881.3	4,718.8	4,732.3	4,930.5	4.48%
Non-operating	132.6	117.5	107.9	91.9	91.9	661.7	620.05%
Transfers Out	4,840.8	4,088.9	9,938.5	2,395.1	2,606.5	2,408.6	0.56%
Total	117,880.0	117,637.7	121,378.6	127,539.9	137,786.9	136,569.7	7.08%

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Expenditures/Expenses by Fund/Type

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:							
Personal Services	29,617.2	30,449.9	30,208.0	32,714.6	34,879.4	32,702.2	(0.04)%
Services & Contracts	21,132.5	20,408.3	22,136.2	21,757.9	24,817.3	24,760.5	13.80%
Fleet Rentals	2,657.3	2,715.7	2,972.7	3,005.9	2,880.4	3,119.8	3.79%
Utilities	1,268.7	1,440.4	1,198.3	1,257.7	1,193.1	1,172.8	(6.75)%
Supplies & Materials	423.9	457.6	536.0	385.4	704.3	475.0	23.24%
Capital Outlay	1,002.3	494.6	818.7	548.4	3,409.5	362.0	(33.98)%
Debt Service	1,257.4	1,259.3	1,195.4	1,083.7	1,083.7	1,883.5	73.80%
Transfers Out	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
Total	58,305.4	58,178.8	60,049.5	61,903.0	70,328.4	65,563.7	5.91%
Commissary Fund:							
Personal Services	141.1	140.3	137.7	146.8	148.9	148.9	1.47%
Services & Contracts	420.1	692.8	580.8	524.3	519.0	523.8	(0.10)%
Fleet Rentals	-	-	-	24.7	27.1	27.1	9.63%
Utilities	116.0	351.3	455.9	337.6	338.7	569.9	68.82%
Supplies & Materials	250.3	328.1	440.9	383.8	383.8	383.8	0.00%
Capital Outlay	0.8	636.9	186.3	-	-	-	0.00%
Total	935.0	2,149.4	1,801.5	1,417.2	1,417.5	1,653.5	16.68%
State Seizure Fund:							
Services & Contracts	-	-	-	500.0	500.0	-	(100.00)%
Total	-	-	-	500.0	500.0	-	(100.00)%
Federal Seizure Fund:							
Services & Contracts	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Total	170.8	776.6	632.5	500.0	500.0	-	(100.00)%
Law Library Fund:							
Services & Contracts	62.4	62.7	75.6	100.0	100.0	100.0	0.00%
Total	62.4	62.7	75.6	100.0	100.0	100.0	0.00%
Accommodation Tax:							
Services & Contracts	268.2	235.3	254.8	214.3	214.3	314.3	46.67%
Transfers Out	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
Total	469.3	414.5	445.9	375.0	375.0	550.0	46.67%

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Expenditures/Expenses by Fund/Type

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Intergov Grant Fund:							
Personal Services	240.3	317.2	265.1	274.9	291.6	291.4	6.02%
Services & Contracts	2,664.3	629.2	1,107.8	1,000.0	1,000.0	1,000.0	0.00%
Utilities	0.6	0.5	-	0.5	-	-	0.00%
Supplies & Materials	48.0	39.2	50.2	-	-	-	0.00%
Total	2,953.2	986.1	1,423.1	1,275.4	1,291.6	1,291.4	1.26%
Jail Operations Fund:							
Personal Services	41.9	56.6	56.4	57.3	58.7	58.7	2.31%
Services & Contracts	166.9	113.6	178.2	106.7	102.8	148.2	38.93%
Utilities	225.8	19.5	71.7	171.1	157.9	42.9	(74.95)%
Supplies & Materials	35.0	105.9	69.5	48.0	48.0	59.0	22.92%
Capital Outlay	8.8	47.8	9.6	-	-	-	0.00%
Total	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%
Drug Abuse Treatment:							
Services & Contracts	240.5	228.9	163.2	170.0	170.0	160.0	(5.88)%
Fleet Rentals	-	-	-	-	0.5	0.5	100.00%
Total	240.5	228.9	163.2	170.0	170.5	160.5	(5.57)%
Emergency Comm Fund:							
Personal Services	2,457.6	2,607.4	2,561.0	2,874.1	2,933.9	2,700.9	(6.02)%
Services & Contracts	1,030.2	955.5	932.5	948.9	962.8	931.7	(1.80)%
Fleet Rentals	56.4	71.5	36.1	36.4	68.3	68.8	89.15%
Utilities	56.4	52.4	58.1	57.5	51.8	53.8	(6.40)%
Supplies & Materials	59.9	28.3	27.0	34.0	52.2	43.8	28.85%
Capital Outlay	-	-	12.5	157.7	89.5	89.5	(43.25)%
Transfers Out	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total	3,280.4	3,875.2	3,787.0	4,268.4	4,318.5	4,048.5	(5.15)%
Victim/Witness Fund:							
Personal Services	88.9	93.3	91.6	97.6	99.9	100.1	2.57%
Services & Contracts	125.2	125.4	122.3	123.0	125.0	123.9	0.66%
Fleet Rentals	9.7	9.4	19.3	15.5	9.6	9.6	(37.82)%
Supplies & Materials	1.5	0.9	1.5	0.8	1.0	0.8	0.00%
Total	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%

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Expenditures/Expenses by Fund/Type

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Special Services Fund:							
Personal Services	1,993.6	1,906.1	2,159.2	852.0	793.2	793.2	(6.90)%
Services & Contracts	1,163.0	1,119.5	1,204.5	1,154.5	1,091.5	1,091.2	(5.49)%
Fleet Rentals	265.0	185.1	284.6	30.0	25.2	27.4	(8.83)%
Utilities	93.0	82.0	88.1	5.3	3.6	3.6	(32.38)%
Supplies & Materials	478.2	141.3	198.6	12.0	9.7	9.5	(21.31)%
Capital Outlay	19.7	81.9	343.3	-	-	-	0.00%
Transfers Out	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total	4,337.6	3,840.9	4,603.3	2,378.8	2,248.2	2,249.8	(5.43)%
Fire Services Fund:							
Personal Services	-	-	-	4,679.3	4,790.3	4,888.8	4.48%
Services & Contracts	-	-	-	382.9	331.0	348.5	(8.96)%
Fleet Rentals	-	-	-	230.0	333.0	368.2	60.07%
Utilities	-	-	-	131.6	124.8	124.8	(5.21)%
Supplies & Materials	-	-	-	332.6	288.9	284.2	(14.56)%
Capital Outlay	-	-	-	1,260.0	1,444.7	1,114.7	(11.53)%
Total	-	-	-	7,016.4	7,312.6	7,129.2	1.61%
SPLOST VI Fund:							
Capital Outlay	2,006.9	-	-	-	-	-	0.00%
Total	2,006.9	-	-	-	-	-	0.00%
SPLOST VII Fund:							
Capital Outlay	22,029.0	13,977.6	4,635.7	-	-	-	0.00%
Total	22,029.0	13,977.6	4,635.7	-	-	-	0.00%
SPLOST VIII Fund:							
Capital Outlay	-	6,280.5	20,171.0	22,500.0	22,500.0	26,000.0	15.56%
Total	-	6,280.5	20,171.0	22,500.0	22,500.0	26,000.0	15.56%
TSPLOST Fund:							
Capital Outlay	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Total	85.7	5,056.2	3,529.1	3,500.0	3,500.0	3,500.0	0.00%
Public Roads – LMIG:							
Capital Outlay	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%
Total	1,719.9	1,682.7	246.7	1,500.0	1,500.0	1,500.0	0.00%

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Expenditures/Expenses by Fund/Type

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
EIP – Arglass Grant:							
Capital Outlay	-	624.9	120.3	-	-	-	0.00%
Total	-	624.9	120.3	-	-	-	0.00%
Water/Sewer Fund:							
Personal Services	2,327.1	2,011.2	1,846.8	1,920.2	2,269.6	2,219.0	15.56%
Services & Contracts	2,679.6	2,300.7	2,509.5	2,771.0	2,638.6	2,688.7	(2.97)%
Fleet Rentals	147.1	156.9	162.6	167.1	178.9	195.6	17.01%
Utilities	576.9	609.3	673.6	631.6	636.3	788.6	24.86%
Supplies & Materials	1,345.6	1,534.1	1,602.0	1,163.5	1,776.1	1,778.4	52.85%
Capital Outlay	(604.1)	-	-	-	91.1	-	0.00%
Debt Service	50.7	47.0	43.4	50.4	50.4	42.4	(15.88)%
Transfers Out	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Non-operating	136.9	120.8	107.9	91.9	91.9	661.7	620.05%
Total	7,109.8	7,230.1	7,395.9	7,248.7	8,183.0	8,824.3	21.79%
Landfill Fund:							
Personal Services	-	30.1	109.0	217.7	231.1	231.1	6.13%
Services & Contracts	113.8	59.3	27.7	38.1	58.2	58.3	53.06%
Fleet Rentals	-	5.0	5.0	6.9	28.4	31.5	354.75%
Utilities	0.6	0.7	1.2	1.1	1.1	2.1	90.13%
Supplies & Materials	-	0.3	3.0	5.2	7.2	5.4	3.08%
Capital Outlay	334.0	35.9	62.0	55.0	111.0	55.0	0.00%
Transfers Out	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Total	598.5	281.2	357.8	474.0	586.9	533.3	12.50%
Tax Lighting Districts:							
Services & Contracts	0.1	-	0.1	0.2	0.2	0.2	0.00%
Utilities	352.7	365.7	377.4	373.0	373.0	404.2	8.39%
Total	352.9	365.7	377.5	373.1	373.1	404.4	8.39%
Equipment Maint Fund:							
Personal Services	528.8	538.0	494.3	643.4	725.1	671.5	4.37%
Services & Contracts	2,178.1	1,902.0	2,108.5	2,107.6	1,826.7	2,396.1	13.69%
Fleet Rentals	27.8	24.4	23.6	26.0	33.2	36.2	39.44%
Utilities	3.8	3.8	3.8	3.8	3.9	2.9	(23.01)%
Supplies & Materials	20.0	13.8	29.9	18.6	24.8	28.4	53.02%
Capital Outlay	-	5.3	2.1	8.5	-	-	(100.00)%
Debt Service	-	-	204.2	-	-	-	0.00%
Total	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%

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Expenditures/Expenses by Fund/Type

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Health Insurance Fund:							
Services & Contracts	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%
Total	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%
Workers Compensation:							
Services & Contracts	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Total	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Technology Fleet Fund:							
Services & Contracts	604.3	614.0	662.1	712.0	694.3	694.3	(2.49)%
Supplies & Materials	100.5	125.4	141.2	110.0	110.0	127.7	16.09%
Total	704.8	739.5	803.3	822.0	804.3	822.0	0.00%
All Funds:							
Personal Services	37,436.5	38,150.1	37,929.1	44,477.39	47,221.7	44,805.7	0.74%
Services & Contracts	41,535.7	38,050.3	39,969.7	40,904.3	44,212.3	43,900.5	7.32%
Fleet Rentals	3,163.4	3,169.0	3,503.8	3,542.5	3,584.2	3,884.2	9.64%
Utilities	2,696.6	2,925.6	2,928.1	2,970.7	2,884.5	3,166.1	6.58%
Supplies & Materials	2,762.9	2,774.9	3,099.7	2,493.8	3,405.9	3,195.6	28.15%
Capital Outlay	26,609.9	28,924.3	30,137.0	29,529.6	32,645.9	32,621.2	10.47%
Debt Service	1,308.1	1,306.3	1,443.1	1,134.1	1,134.1	1,925.9	69.81%
Transfers Out	2,232.1	2,217.4	2,260.2	2,395.1	2,606.5	2,408.6	0.56%
Non-operating	136.9	120.8	107.9	91.9	91.9	661.7	620.05%
Total	117,880.0	117,637.7	121,378.6	127,539.9	137,786.9	136,569.7	7.08%

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Expenditures/Expense Charts – All Funds

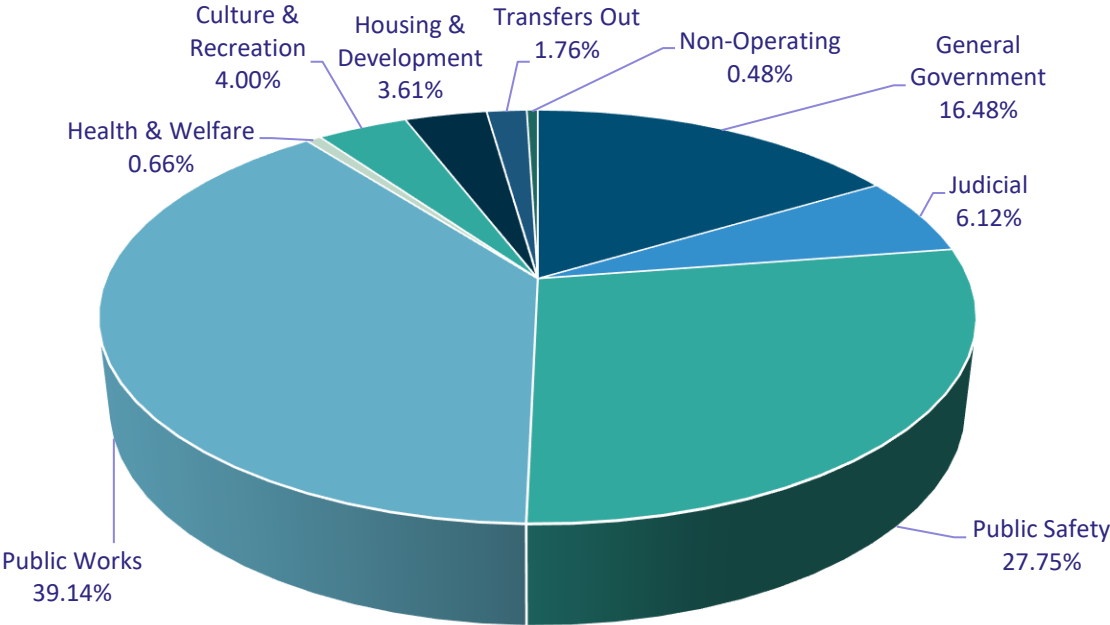


Figure 31 - Expenditures/Expenses by Function - All Funds

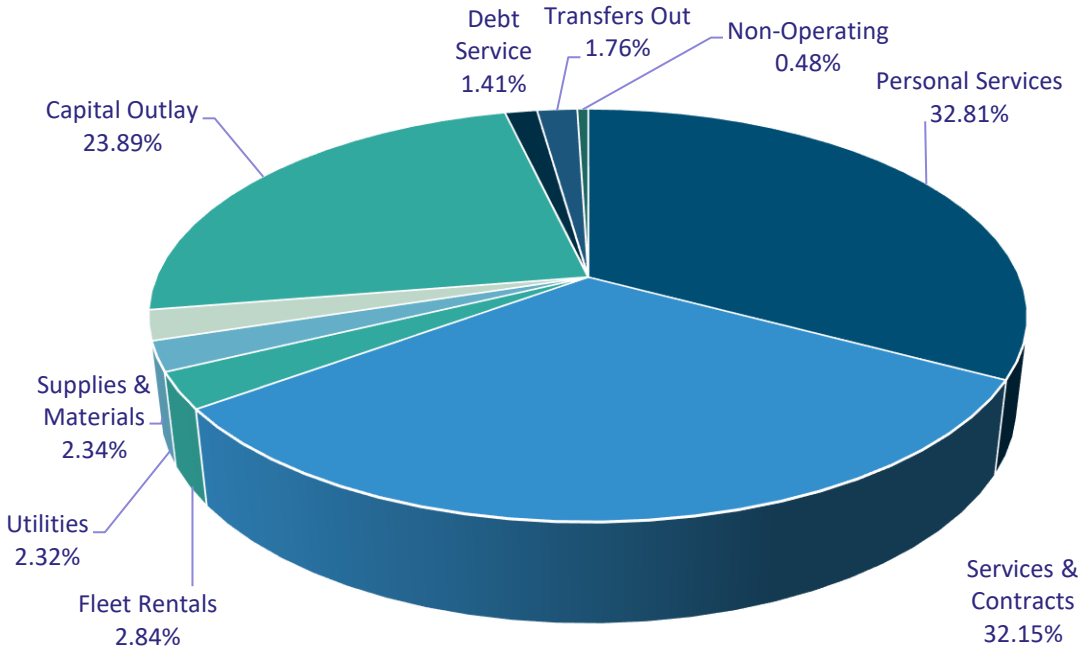


Figure 32 - Expenditures/Expenses by Type - All Funds

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Fund Balance/Fund Equity History

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	Percent Change	FY 2023 Budget	Percent Change
General Fund							
Beginning	16,389.0	19,386.9	22,811.1	32,971.3	44.54%	32,971.3	0.00%
Additions	61,412.9	121,480.2	70,800.7	61,903.0	(12.57)%	65,563.7	5.91%
Reductions	(58,414.9)	(118,056.0)	(60,640.6)	(61,903.0)	2.08%	(65,563.7)	5.91%
Ending	19,386.9	22,811.1	32,971.3	32,971.3	0.00%	32,971.3	0.00%
Commissary Fund (1)							
Beginning	678.6	1,230.6	527.8	760.1	44.03%	994.9	30.89%
Additions	1,487.0	2,472.6	2,033.9	1,652.0	(18.78)%	1,820.0	10.17%
Reductions	(935.0)	(3,175.4)	(1,801.5)	(1,417.2)	(21.33)%	(1,653.5)	16.68%
Ending	1,230.6	527.8	760.1	994.9	30.89%	1,161.4	16.73%
State Seizure Fund							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	-	-	-	500.0	100.00%	500.0	100.00%
Reductions	-	-	-	(500.0)	(100.00)%	(500.0)	(100.00)%
Ending	-	-	-	-	0.00%	-	0.00%
Federal Seizures							
Beginning	84.7	719.2	236.4	590.7	149.86%	590.7	0.00%
Additions	805.3	293.8	986.7	500.0	(49.33)%	-	(100.00)%
Reductions	(170.8)	(776.6)	(632.5)	(500.0)	(20.94)%	-	(100.00)%
Ending	719.2	236.4	590.7	590.7	0.00%	590.7	0.00%
Law Library							
Beginning	344.0	447.2	478.6	507.0	5.92%	507.0	0.00%
Additions	165.6	94.2	104.0	100.0	(3.82)%	100.0	0.00%
Reductions	(62.4)	(62.7)	(75.6)	(100.0)	32.22%	(100.0)	0.00%
Ending	447.2	478.6	507.0	507.0	0.00%	507.0	0.00%
Accommodation Tax							
Beginning	2.7	2.7	-	-	0.00%	-	0.00%
Additions	469.3	889.5	445.9	375.0	(15.89)%	550.0	46.67%
Reductions	(469.3)	(892.2)	(445.9)	(375.0)	(15.89)%	(550.0)	46.67%
Ending	2.7	-	-	-	0.00%	-	0.00%
Intergov Grants							
Beginning	5.7	5.7	5.7	5.7	0.00%	5.7	0.00%
Additions	2,953.2	1,660.2	1,423.1	1,275.4	(10.38)%	1,291.4	1.26%
Reductions	(2,953.2)	(1,660.2)	(1,423.1)	(1,275.4)	(10.38)%	(1,291.4)	1.26%
Ending	5.7	5.7	5.7	5.7	0.00%	5.7	0.00%

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Fund Balance/Fund Equity History

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	Percent Change	FY 2023 Budget	Percent Change
Jail Operations (2)							
Beginning	-	16.4	-	17.4	100.00%	19.8	13.54%
Additions	494.6	750.1	548.1	385.5	(29.67)%	342.0	(11.28)%
Reductions	(478.3)	(766.4)	(530.6)	(383.1)	(27.80)%	(308.8)	(19.41)%
Ending	16.4	-	17.5	19.8	13.54%	53.1	167.69%
Drug Abuse Treat (3)							
Beginning	100.0	93.4	0.2	27.6	14371.25%	37.9	37.13%
Additions	233.8	350.7	190.6	180.3	(5.44)%	133.8	(25.80)%
Reductions	(240.5)	(443.9)	(163.2)	(170.0)	4.16%	(160.5)	(5.57)%
Ending	93.4	0.2	27.6	37.9	37.13%	11.1	(70.77)%
Emergency Comm							
Beginning	160.8	89.9	81.9	247.4	202.27%	247.4	0.00%
Additions	3,749.6	7,762.8	3,952.6	4,268.4	7.99%	4,048.5	(5.15)%
Reductions	(3,820.4)	(7,770.8)	(3,787.0)	(4,268.4)	12.71%	(4,048.5)	(5.15)%
Ending	89.9	81.9	247.4	247.4	0.00%	247.4	0.00%
ARP Local Recovery							
Beginning	-	-	-	11,402.4	100.00%	11,402.4	0.00%
Additions	-	-	11,402.4	-	(100.00)%	-	0.00%
Reductions	-	-	-	-	0.00%	-	0.00%
Ending	-	-	11,402.4	11,402.4	0.00%	11,402.4	0.00%
Victim/Witness (4)							
Beginning	69.0	151.8	128.8	134.9	4.81%	135.6	0.49%
Additions	308.0	432.6	241.0	237.5	(1.44)%	201.0	(15.37)%
Reductions	(225.3)	(455.6)	(234.8)	(236.8)	0.87%	(234.3)	(1.07)%
Ending	151.8	128.8	134.9	135.6	0.87%	102.3	(24.56)%
Special Services							
Beginning	2,821.5	3,375.6	4,707.9	5,576.7	18.45%	5,576.7	0.00%
Additions	4,892.1	9,895.0	5,790.8	2,378.8	(58.92)%	2,249.8	(5.43)%
Reductions	(4,338.0)	(8,562.7)	(4,922.0)	(2,378.8)	(51.67)%	(2,249.8)	(5.43)%
Ending	3,375.6	4,707.9	5,576.7	5,576.7	0.00%	5,576.7	0.00%
Fire Services (5)							
Beginning	-	-	-	-	0.00%	611.5	100.00%
Additions	-	-	-	7,627.9	100.00%	7,190.0	(5.74)%
Reductions	-	-	-	(7,016.4)	100.00%	(7,129.2)	1.61%
Ending	-	-	-	611.5	100.00%	672.3	9.96%

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Fund Balance/Fund Equity History

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	Percent Change	FY 2023 Budget	Percent Change
SPLOST VI							
Beginning	2,000.0	-	-	-	0.00%	-	0.00%
Additions	6.9	-	-	-	0.00%	-	0.00%
Reductions	(2,007.0)	-	-	-	0.00%	-	0.00%
Ending	-	-	-	-	0.00%	-	0.00%
SPLOST VII (6)							
Beginning	9,625.7	9,744.1	7,966.5	3,333.0	(58.16)%	-	(100.00)%
Additions	22,150.4	32,200.0	1,675.7	-	(100.00)%	-	0.00%
Reductions	(22,032.0)	(33,977.6)	(6,309.3)	(3,333.0)	47.17%	-	(100.00)%
Ending	9,744.1	7,966.5	3,333.0	-	(100.00)%	-	0.00%
SPLOST VIII							
Beginning	-	-	4,827.6	12,286.2	154.50%	12,286.2	0.00%
Additions	-	11,108.1	27,656.0	22,500.0	(18.64)%	26,000.0	15.56%
Reductions	-	(6,280.5)	(20,197.4)	(22,500.0)	11.40%	(26,000.0)	15.56%
Ending	-	4,827.6	12,286.2	12,286.2	0.00%	12,286.2	0.00%
TSPLOST							
Beginning	-	805.8	27.1	(22.3)	(182.46)%	(22.3)	0.00%
Additions	891.5	5,477.5	3,479.6	3,500.0	0.59%	3,500.0	0.00%
Reductions	(85.7)	(6,256.2)	(3,529.1)	(3,500.0)	(0.82)%	(3,500.0)	0.00%
Ending	805.8	27.1	(22.3)	(22.3)	0.00%	(22.3)	0.00%
Public Roads – LMIG							
Beginning	554.7	28.7	357.5	1,368.3	282.72%	1,368.3	0.00%
Additions	1,193.9	3,111.5	1,257.5	1,500.0	19.28%	1,500.0	0.00%
Reductions	(1,719.9)	(2,782.7)	(246.7)	(1,500.0)	508.00%	(1,500.0)	0.00%
Ending	28.7	357.5	1,368.3	1,368.3	0.00%	1,368.3	0.00%
Water/Sewer							
Beginning	41,517.6	44,385.5	47,899.0	57,465.4	19.97%	58,667.7	2.09%
Additions	10,108.8	17,530.6	19,731.1	8,448.0	(57.18)%	8,969.0	6.17%
Reductions	(7,240.9)	(14,017.9)	(10,164.7)	(7,245.7)	(28.72)%	(8,824.3)	21.79%
Ending	44,385.5	47,899.0	57,465.4	58,667.7	2.09%	58,812.3	0.25%
Landfill (7)							
Beginning	1,060.5	884.8	1,467.0	1,936.8	32.03%	2,237.8	15.54%
Additions	422.8	1,747.4	827.6	775.0	(6.36)%	815.0	5.16%
Reductions	(598.5)	(1,165.2)	(357.8)	(474.0)	32.48%	(533.3)	12.50%
Ending	884.8	1,467.0	1,936.8	2,237.8	15.54%	2,519.4	12.59%

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Fund Balance/Fund Equity History

In \$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	Percent Change	FY 2023 Budget	Percent Change
Tax Lighting (8)							
Beginning	(179.6)	(106.1)	(38.7)	17.2	(144.55)%	84.1	388.43%
Additions	426.3	854.2	433.4	440.0	1.52%	450.0	2.27%
Reductions	(352.9)	(786.7)	(377.5)	(373.1)	(1.17)%	(404.4)	8.39%
Ending	(106.1)	(38.7)	17.2	84.1	388.43%	129.7	54.22%
Equipment Maint.							
Beginning	1,745.6	1,575.8	1,632.4	1,565.6	(4.09)%	1,568.9	0.21%
Additions	2,588.8	5,095.6	3,698.2	2,811.1	(23.99)%	3,192.0	13.55%
Reductions	(2,758.6)	(5,039.1)	(3,764.9)	(2,807.8)	(25.42)%	(3,135.2)	11.66%
Ending	1,575.8	1,632.4	1,565.6	1,568.9	0.21%	1,625.7	3.62%
Health Insurance (9)							
Beginning	464.6	520.3	131.0	700.8	434.73%	748.5	6.81%
Additions	8,052.9	14,250.9	7,332.1	7,466.0	1.83%	7,785.0	4.27%
Reductions	(7,997.2)	(14,640.2)	(6,762.4)	(7,418.3)	9.70%	(8,123.8)	9.51%
Ending	520.3	131.0	700.8	748.5	6.81%	409.6	(45.27)%
Workers Comp							
Beginning	420.9	560.8	595.3	411.3	(30.90)%	443.6	7.84%
Additions	658.5	982.1	327.1	407.0	24.45%	405.8	(0.30)%
Reductions	(518.6)	(947.6)	(511.0)	(374.8)	(26.67)%	(437.0)	16.61%
Ending	560.8	595.3	411.3	443.6	7.84%	412.4	(7.04)%
Technology Fleet							
Beginning	45.0	63.9	290.4	297.9	2.61%	297.9	0.00%
Additions	723.7	1,704.3	900.6	822.0	(8.73)%	822.0	0.00%
Reductions	(704.8)	(1,477.9)	(893.0)	(822.0)	(7.96)%	(822.0)	0.00%
Ending	63.9	290.4	297.9	297.9	0.00%	297.9	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 the inmates have shifted into this fund, relieving pressure on both the General Fund and the Jail Operations Fund.

2 – Jail Operations Fund – With the shift of items to the Commissary Fund, this fund is able to build back up a small reserve that can be used for maintenance projects on the jail.

3 – Drug Abuse Treatment Fund – With stagnant revenues and three accountability courts, the amount of funds that are available is declining. Funding for LODAC will need to be addressed in the next budget year.

4 – Victim/Witness Fund – This fund has been closely monitored and expenditures have been holding at relatively the same level for the past couple of years; however, fine revenues have shown slight declines.

5 – Fire Services Fund – This fund was added in 2022 to account for the special district fire millage used for expansion of the unincorporated fire services. There was an anticipation of a reserve build-up in the beginning while the program ramped up.

6 – SPLOST VII Fund – While the anticipation was for this fund to be fully expended by the end of 2022, there were some lingering projects; however, that fund balance should be fully expended within the coming year.

7 – Landfill Fund – With the increase in host fees in 2020, the fund balance continues to grow. Further expansion of the Litter and Beautification Program is being explored.

Fund Balance/Fund Equity History

8 – Tax Lighting District Fund – In 2019, the Board of Commissioners adjusted the rates for tax lighting districts in unincorporated Lowndes County. As a result, the deficit in fund balance was finally eliminated in 2021. Staff closely evaluates number and types of lights as well as timing for any newly added lighting districts to maintain the health of the fund. The fund balance helps offset maintenance and rate increases from the power companies.

9 – Health Insurance Fund – Health care costs have an impact on everyone, especially with the additional complexities of COVID. The County closely monitors its health insurance program and recommends changes in contribution levels as necessary. Over the past couple of years, the fund has built up some fund balance. While costs are expected to increase slightly in the coming year, the rates were not adjusted and fund balance was expected to cover the slight increase.

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Debt Service

Capital Leases –

As of December 1, 2003, the County issued bonds 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 Facilities Authority. The County entered into an agreement with the Lowndes County Public Facilities 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 type activities are as follows:

	Governmental
Construction in Progress	\$12,414,881
Less Accumulated Depreciation	-
Total	\$12,414,881

There was no amortization for governmental funds since the equipment is under construction.

Intergovernmental Agreement –

As of December 2019, the County entered into an intergovernmental 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, 2021 was \$16,335,000.

Long-term Debt –

On May 25, 2021, the County obtained a capital lease for \$1,445,155 for radio equipment. The rate on the loan is 0% and payments are \$481,718 per year until 2024.

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Debt Service

On April 30, 2021, the County obtained a capital lease for \$43,988,290 for upgrades to assist in gathering data for water and sewer charges and for improvements to utility costs for all County buildings. The annual payments are variable with a 2.79% rate. Accrued interest was paid in FY 2022 and principal and interest will be paid from 2023 until 2042.

On November 2, 2017, the County obtained loan number CW2019001 from the Georgia Environmental Finance Authority (GEFA) in the amount of 41,734,000 for acquiring, constructing and installing environmental facilities. The loan bears an interest rate of 0.81% and amortization is pending completion of the project.

The following is a summary of long-term debt transactions for the County as of the year ended June 30, 2021:

	Balance at 6/30/20	Additions	Reductions	Balance at 6/30/20	Amount Due in One Year
Governmental Activities					
Capital Lease – General Fund	\$147,090	\$-	\$147,090	\$-	\$-
Capital Lease – General Fund	-	1,445,154	-	1,445,154	481,718
Capital Lease – Equipment Fund	-	43,988,290	-	43,988,290	-
Total Capital Leases	\$147,090	\$45,433,444	\$147,090	\$45,433,444	\$481,718
Bonds – Public Facility Authority	\$3,910,000	\$-	\$940,000	\$2,970,000	\$960,000
Unamortized Bond Premiums	120,019	-	42,666	77,353	34,194
Total Bonds Payable	\$4,030,019	\$-	\$982,666	\$3,047,353	\$994,194
Total Governmental Activities	\$4,177,109	\$45,433,444	\$1,129,756	\$48,480,797	\$1,475,912
Business-Type Activities					
Revenue Bonds (2016)	\$4,190,000	\$-	\$795,000	\$3,395,000	\$815,000
GEFA Note 2014L12WQ	282,952	-	261,097	21,855	21,855
GEFA Note CW2018001	411,938	1,215,075	316,723	1,310,290	133,227
Unamortized Bond Premiums	76,604	-	22,371	54,233	19,645
Total Business Type Activities	\$4,961,494	\$1,215,075	\$1,395,191	\$4,781,378	\$989,727

Internal service funds predominantly provide services to governmental funds. Accordingly, the long-term liabilities for them are included as part of the 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 debt obligations are as follows:

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
Governmental Activities						
Bonds	Judicial Complex	2012	Fixed	\$9,265,000	2024	Variable
Capital Lease	Radio System	2021	0.00%	1,445,155	2024	\$481,718
Capital Lease	Upgrade Equipment	2021	2.79%	43,988,290	2042	Variable
Business Activities						
Revenue Bonds	Water/Sewer Improvements	2013	Fixed	\$7,545,000	2025	Variable
GEFA 2014L12SQ	Water/Sewer Improvements	2014	0.82%	1,285,219	2022	Variable
GEFA CW2018001	Water/Sewer Improvements	2018	0.81%	1,376,500	2031	Variable

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.

Fixed interest rates on the Water and 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.

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.

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Debt Service

The following is a summary of the County’s future annual debt service on long-term obligations:

Governmental Activities				
FY	Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2022	\$994,194	\$89,100	\$481,718	\$923,864
2023	1,017,146	60,300	747,377	1,227,861
2024	1,036,013	30,600	955,136	1,219,861
2025	-	-	693,003	1,206,653
2026	-	-	923,328	1,187,318
2027-2031	-	-	8,091,149	5,450,702
2032-2036	-	-	13,402,686	3,967,469
2037-2041	-	-	16,973,993	1,905,877
2042	-	-	3,165,054	88,305
Total	\$3,047,353	\$180,000	\$45,433,444	\$17,177,322

Business Activities						
FY	Revenue Bonds		GEFA 2014L12WQ		GEFA CW2018001	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$834,645	\$84,400	\$21,855	\$15	\$133,227	\$10,119
2023	850,410	59,950	-	-	134,310	9,036
2024	876,099	34,900	-	-	135,402	7,944
2025	888,079	17,600	-	-	136,503	6,844
2026	-	-	-	-	137,613	5,734
2027-2031	-	-	-	-	633,235	11,825
Total	\$3,449,233	\$196,850	\$21,855	\$15	\$1,310,290	\$51,502

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.

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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Debt Service

The legal debt limit for the County for general obligation debt is determined by the Constitution of Georgia to be 10% of the total assessed value of all real, personal and public utility property less any debt applicable to the limit. The legal debt margin as of June 30, 2021 was \$313,817,000 based on a total assessed property value of \$3,168,645,000 and with a general obligation debt of \$3,047,000 outstanding.

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Capital Improvements

The FY 2023 budget includes \$32,621,210 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 an increase from 2022's budget of \$29,529,561, primarily due to growth in sales tax revenues and inflationary costs of projects. 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.

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 experienced another very positive year with the CARES Act funding that was received. As a result, there was significant capital investment that was planned to occur in 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. However, due to supply chain issues and other delays, not all of those projects and purchases have been completed as of the end of fiscal year 2022.

Beginning with 2023, the County will begin paying a three-year interest free capital lease to Motorola for radio equipment replacements. The first year of debt service for the ABM Energy Enhancement Project will also begin in 2023. The majority of the building projects will be complete by the end of calendar year 2022 while the improvements to Water/Sewer are slightly delayed. While the project represents a large investment, the energy savings and increased revenue are anticipated to more than fund the project.

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 2022 with more are slated to occur soon. At this time; however, limited supplies are making it difficult for most industries to obtain new equipment and the County has looked at alternatives including used fleet vehicles.

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Capital Improvements

Operating Budget

General Fund:
County Clerk
County-wide Website
\$28,030
In 2015, the Board of Commissioners invested in a new website for the County, giving staff more tools and accessibility to communications with the community. Prior to this, the most effective means of communication was a newsletter that cost approximately \$30,000 per issue but was not time sensitive. Between efficiencies and hosting fees, the County saves approximately \$20,000 annually.
Information Technology Services
Computer Equipment
\$154,000
This is an annual replacement and update of equipment and should have no significant impact on operating expenditures.
Emergency Communications Fund:
911 Operations
APCO EMD Program with CAD Integration
\$89,500
The APCO IntelliComm system includes the most up-to-date manuals as well as features to optimize quality assurance in call taking and dispatching. The program interfaces with the CAD system and provides analytics and performance measure information as well as assisting with ISO reporting. The system efficiencies are anticipated to save approximately \$20,000 annually as well as improve service to callers.
Fire Services Fund:
Fire Rescue
Custom Cab Pumper
\$1,106,480
As part of the fire services expansion and continued growth in unincorporated Lowndes County, new pumpers are needed. This will also upgrade the existing pumper fleet, reducing costs significantly on repairs and replacements and saving approximately \$20,000 annually.

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Capital Improvements

Operating Budget

Fire Services Fund:
Fire Rescue
Cascade System
\$8,200
The cascade system provides high-quality, high-pressure air storage for SCBA systems. The system allows bottles to be refilled properly for the safety of fire personnel. The system saves approximately \$5,000 manually in services.
Water/Sewer Fund:
Water/Sewer – Operations:
Warehouse Enclosure and Shelter – Francis Lake
\$75,000
This project will expand the current warehouse facility at Francis Lake to provide additional storage for E-One Pumps and other inventory items as well as to provide a parking pad and cover for the service trucks and mini excavator. The warehouse will secure inventory items and reduce maintenance caused by exposure to the elements. Operating costs should be minimal and savings from shrinkage and maintenance is estimated at \$10,000 annually.
One Thousand Gallon Portable Nurse Tank
\$9,500
This tank is used to transfer corrosive liquids that do not need to be put into the Vac-Truck, preventing unnecessary damage. Savings on maintenance are anticipated at \$2,000 annually.
Ag Sprayer for LAS
\$27,500
This is a routine replacement item. Savings on operating costs are in the form of loss of downtime, expected to be minimal.
Bat-Wing Rotary Mower
\$18,560
The equipment will be used to maintain the facilities at the spray field. Currently these services are provided by contract. In-house maintenance will save approximately \$7,500 annually.

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Capital Improvements

Operating Budget

Water/Sewer Fund:
Water/Sewer – Operations:
60” Zero Turn Mower
\$11,500
The equipment will be used to maintain the facilities at lift stations and wells. Currently these services are provided by contract. In-house maintenance will save approximately \$7,500 annually.
Replacement of 22 Radios
\$64,161
This is a replacement of the remaining fleet of radios used with the County’s 800 MHz system. The majority of radios were replaced at the end of fiscal year 2021. This will update the remaining radios and is a routine replacement with no significant cost or savings.
Weather Station
\$9,600
During fiscal year 2021, the County purchased weather stations to enhance services to the community in weather events. The stations provide additional data to the National Weather Service. This purchase provides one additional weather station to improve coverage of the County. There is no significant cost or savings for the station; however, the data provided will help determine actions needed during weather events to protect both life and property.

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Capital Improvements

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 expenses. A summary by fund follows with those items highlighted:

Fund	Approved Amount	Annual Impact
General Fund	\$362,030	\$22,000
Emergency Communications Fund	89,500	20,000
Fire Services	1,114,680	25,000
SPLOST VIII	26,000,000	Various Capital
TSPLOST	3,500,000	Various Roads
Public Roads – LMIG Fund	1,500,000	Various Roads
Water/Sewer Fund	226,696	10,000
Landfill Fund	55,000	5,000

As mentioned for a few years now, the vehicle and equipment fleet is a priority for the Board. Staff has prepared data for the retreat showing the age and condition of equipment. However, with the current supply chain issues, replacing vehicles have been more difficult. Both the delivery times and the costs have increased significantly.

	FY 2020	FY 2021	FY 2022
Oldest (Years)	44	36	47
Average Age (Years)	11.3	10.5	9.9
Highest Mileage	462,203	476,805	375,800
Average Mileage	108,000	106,047	96,717

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Capital Improvements

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance at 6/30/20	Additions	Reductions	Balance at 6/30/21
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	\$3,904,622	\$55,000	\$-	\$3,959,622
Construction in Progress	16,434,505	16,874,100	12,853,785	20,454,820
Total Non-depreciable Capital Assets	\$20,339,127	\$16,929,100	\$12,853,785	\$24,414,442
Depreciable Capital Assets:				
Buildings/Building Improvements	\$87,369,592	\$357,072	\$-	\$87,726,664
Improvements Other Than Buildings	966,012	6,401,696	-	7,367,708
Machinery and Equipment	29,029,490	1,474,989	1,321,129	29,183,350
Vehicles	8,744,163	583,355	267,175	9,060,343
Infrastructure	333,064,992	6,452,088	-	339,517,080
Total Depreciable Capital Assets	\$459,174,249	\$15,269,200	\$1,588,304	\$472,855,145
Less Accumulated Depreciation For:				
Buildings/Building Improvements	\$29,710,576	\$1,287,572	\$-	\$30,998,148
Improvements Other Than Buildings	784,147	200,908	-	985,055
Machinery and Equipment	18,638,157	1,597,815	1,321,129	18,914,843
Vehicles	6,980,246	623,157	238,392	7,365,011
Infrastructure	297,943,352	2,998,578	-	300,941,930
Total Accumulated Depreciation	\$354,056,478	\$6,708,030	\$1,559,521	\$359,204,987
Total Depreciable Capital Assets, Net	\$105,117,771	\$8,561,170	\$28,783	\$113,650,158
Governmental Capital Assets, Net	\$125,456,898	\$25,490,270	\$12,882,568	\$138,064,600

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Capital Improvements

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance at 6/30/20	Additions	Reductions	Balance at 6/30/21
Business-Type Activities:				
Non-depreciable Capital Assets:				
Land	\$2,710,543	\$248,625	\$-	\$2,959,168
Construction in Progress	5,657,824	8,969,824	6,239,216	8,388,432
Total Non-depreciable Capital Assets	\$8,368,367	\$9,218,449	\$6,239,216	\$11,347,600
Depreciable Capital Assets:				
Water and Sewer Infrastructure	65,224,572	\$6,124,609	\$-	\$71,349,181
Machinery and Equipment	3,228,702	763,093	567,003	3,424,792
Vehicles	803,784	-	-	803,784
Total Depreciable Assets	\$69,257,058	\$6,887,702	\$567,003	\$75,577,757
Less Accumulated Depreciation For:				
Water and Sewer Infrastructure	\$27,315,535	\$1,207,678	\$-	\$28,523,213
Machinery and Equipment	2,249,041	163,548	567,003	1,845,586
Vehicles	467,788	77,489	-	545,277
Total Accumulated Depreciation	\$30,032,364	\$1,448,715	\$567,003	\$30,914,076
Total Depreciable Assets, Net	\$39,224,694	\$5,438,987	\$-	\$44,663,681
Business-Type Capital Assets, Net	\$47,593,061	\$14,657,436	\$6,239,216	\$56,011,281

In addition to 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 are still pending due to supply chain issues, the projected costs are anticipated to come from the fund balance. With these purchases, the County should also be in a better position regarding maintenance and repairs and be more efficient as well. While some of the items do not meet the standard definition of capital, they are included in the following list as they were part of the overall evaluation and plan to make improvements and to expend the excess fund balance.

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Capital Improvements

Department	Item/Project	Estimated	FY 2021	FY 2022	Outstanding
Administration	AV In Commission Chambers	109,859	-	109,859	-
Administration	Finance/HR Software	1,500,000	-	-	1,500,000
Administration	Griner Project	2,750,000	135,607	114,088	2,500,305
Administration	Property Purchase Hwy 122	568,971	-	568,971	-
Administration	SUV for Administration	39,076	39,076	-	-
Animal Services	Body Cameras	31,685	-	10,733	20,952
Code Enforcement	Pickup Trucks (3)	84,225	-	-	-
Courts	CASA Office Renovations	75,000	36,969	9,891	28,140
Courts	Courtroom AV	500,000	-	472,036	27,964
Courts	Jail Courtroom and AV	600,000	159,168	107,029	333,803
Courts	Jury Equipment	30,138	30,138	-	-
Fire	Dash Cameras	54,720	-	-	54,720
Fire	Link for Clyattville Station	72,250	12,250	-	60,000
Fire	Trucks (3)	96,221	-	-	-
Fire	Washers & Dryers	60,421	-	16,982	43,440
Human Resources	Condrey Salary Study	59,500	59,500	-	-
ITS	Fiber to EOC	198,755	198,755	-	-
Magistrate Court	Body Cameras	16,407	-	-	16,407
Planning	Planning Chambers AV	17,500	-	17,477	23
Probate Court	Eagle Software	103,962	65,000	16,172	22,790
Probation	Renovations for Office	10,500	-	10,500	-
Public Works	4H Camp Roof Replacements	39,000	-	9,634	29,366
Public Works	Additional Mowing	83,044	-	83,044	-
Public Works	Barco Loader	314,776	-	153,738	161,038
Public Works	Battery Sweepers (2)	8,250	4,125	-	4,125
Public Works	Borrow Pit	300,000	300,000	-	-
Public Works	Close in Tire Shop	40,000	-	-	40,000
Public Works	Demolition of Building E	50,000	-	-	50,000
Public Works	Heavy Duty Lift for Shop	110,000	-	44,900	65,100
Public Works	Manlift for Maintenance	39,262	-	39,262	-
Public Works	Mules (2) for Litter	27,000	12,794	14,000	206
Public Works	Street Sweeper	22,350	-	22,350	-
Public Works	Tables and Chairs at 4H	4,497	3,893	-	604
Public Works	Turbo Mops (2)	6,078	3,039	-	3,039
Public Works	Zero Turn Mowers (2)	25,358	-	25,358	-
Public Works	Tire Machine	5,927	5,927	-	-
Public Works	Batwing Mowers (4)	71,600	-	71,600	-
Public Works	Tractors (4)	236,056	-	236,056	-
Sheriff	Jail Medical Expansion	142,875	-	142,875	-
Sheriff	Jail Software	178,000	96,072	45,558	36,370
Various	COVID Protection Glass	13,388	13,388	-	-
Various	Disaster Technology	60,000	7,292	-	52,708
Various	Trucks (15)	510,289	-	510,289	-

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Capital Improvement Plan

Cost	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
911 Center Renovations	-	418,000	-	-	-	-
Airport Authority	-	-	836,000	1,072,000	416,000	-
Ambulance Replacement	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 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 Recreation	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	391,000	-
Roads, Streets and Bridges	5,857,000	5,731,000	5,731,000	5,731,000	3,350,000	-
Senior Citizen Center	-	-	2,500,000	-	-	-
Water/Sewer Improvements	5,731,000	5,731,000	5,731,000	5,731,000	3,350,000	-
Total	27,100,000	23,383,000	21,837,000	19,573,000	14,488,000	7,730,000
Revenues						
Equipment Fund	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
Total	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 2028, 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 nine to twelve 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.

General Fund – Revenues by Source

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Taxes:							
Heavy Duty Taxes	5.7	2.4	3.7	2.5	4.0	4.0	60.00%
Intangible	553.6	639.1	1,040.8	750.0	750.0	850.0	13.33%
LOST	12,780.9	13,466.4	16,020.1	13,500.0	15,000.0	15,000.0	11.11%
Mobile Homes	172.3	170.0	194.6	175.0	175.0	175.0	0.00%
Motor Vehicles	480.9	341.1	372.4	225.0	225.0	250.0	11.11%
Not on Digest	14.7	33.1	15.8	15.0	15.0	10.0	(33.33)%
Payment in Lieu	82.2	0.3	83.9	60.0	75.0	75.0	25.00%
Penalties and Interest	590.6	458.4	427.7	375.0	400.0	400.0	6.67%
Prior Year	655.9	397.5	739.6	500.0	500.0	500.0	0.00%
Property Tax – Industrial	3,387.4	3,098.9	3,215.1	3,100.0	3,225.0	3,225.0	4.03%
Property Tax – Recreation	4,021.8	3,873.5	4,018.9	3,875.0	4,100.0	4,100.0	5.81%
Property Taxes	24,074.8	24,277.1	24,905.1	24,750.0	25,200.0	25,500.0	3.03%
Public Utility Tax	1,107.8	1,154.3	1,379.2	1,000.0	1,350.0	1,350.0	35.00%
Real Estate Transfer	187.8	190.3	262.7	200.0	250.0	250.0	25.00%
Special Assessment	0.4	2.1	1.0	-	-	-	0.00%
Timber Tax	96.1	143.8	42.5	100.0	50.0	50.0	(50.00)%
TAVT	2,730.3	4,564.9	5,229.36	4,600.0	4,800.0	4,900.0	6.52%
	50,943.1	52,813.4	57,952.7	53,227.5	56,119.0	56,639.0	6.41%
Licenses & Permits:							
NPDES – Stormwater	4.1	15.2	59.3	-	10.0	10.0	100.00%
	4.1	15.2	59.3	-	10.0	10.0	100.00%
Intergovernmental:							
Ankle Monitoring	3.9	6.2	7.4	5.0	7.0	7.0	40.00%
Coronavirus Relief Funds	-	-	2,859.2	-	-	-	0.00%
FEMA	127.3	-	-	-	-	-	0.00%
GEMA	32.8	32.8	32.8	32.8	32.8	32.8	0.00%
Georgia – DOT Mowing	46.7	46.7	46.7	46.7	46.7	46.7	0.00%
Indigent Defense	41.2	25.7	36.0	30.0	30.0	30.0	0.00%
Juvenile Judge Comp	29.1	29.1	38.8	38.8	39.5	38.8	0.00%
Law Clerk	17.9	21.7	21.6	21.6	21.6	21.6	0.00%
Probation	445.5	615.7	522.0	550.0	500.0	475.0	(13.64)%
Tax Comm – FICA	4.6	59.6	24.7	-	-	-	0.00%
	748.9	837.3	3,589.2	724.8	677.6	651.8	(10.07)%

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General Fund – Revenues by Source

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Animal Shelter Fees	95.4	80.9	70.5	70.0	80.0	80.0	14.29%
Bad Check Fees	2.2	1.8	1.6	1.8	1.5	1.5	(14.29)%
Bird Supper	-	0.1	-	-	-	-	0.00%
Board of Elections	30.9	70.5	0.2	7.5	7.5	7.5	0.00%
Clerk of Court – Unclaimed	15.9	-	-	-	-	-	0.00%
Clerk of Court	488.0	540.0	709.7	550.0	675.0	675.0	22.73%
Credit Card Fees	15.9	-	-	-	-	-	0.00%
Dasher – Sheriff’s Patrol	12.5	10.0	10.0	10.0	10.0	10.0	0.00%
DUI Court Participation	(19.3)	2.6	1.9	-	-	-	0.00%
Engineering – SPLOST	-	-	-	100.0	100.0	100.0	0.00%
Engineering – Plan Review	-	-	-	18.0	18.0	18.0	0.00%
Evidence Tapes	0.3	0.3	0.5	-	-	-	0.00%
FIFAs	102.8	100.5	90.2	100.0	90.0	90.0	(10.00)%
Lake Park – Sheriff’s Patrol	-	3.0	3.0	3.0	3.0	3.0	0.00%
LCSO – Bond Fees	61.5	62.5	58.8	50.0	65.0	60.0	20.00%
LCSO – COAM Reimb	3.1	4.9	5.8	-	-	-	0.00%
LCSO – Fingerprinting	25.9	24.3	47.4	45.0	25.0	25.0	(44.44)%
LCSO – Investigations	31.3	24.6	24.0	20.0	20.0	22.0	10.00%
LCSO – Jail Inmate Med	7.4	7.5	4.6	5.0	3.5	3.5	(30.00)%
LCSO – Other	1.8	2.7	8.9	5.0	2.5	2.5	(50.00)%
LCSO – Resource Officer	677.3	790.4	820.1	820.0	850.0	850.0	3.66%
LCSO – Sheriff Fees	94.5	83.3	70.4	65.0	65.0	65.0	0.00%
LCSO – Vehicle Usage	0.2	0.2	0.3	-	-	-	0.00%
LCSO – Work Detail	10.8	6.6	3.6	3.0	-	-	(100.00)%
Magistrate Court	498.3	419.1	369.9	375.0	400.0	400.0	6.67%
Magistrate Court – Uncl	-	1.3	-	-	-	-	0.00%
Other	0.6	-	-	-	-	-	0.00%
Other Gov – ADR	29.3	31.7	22.7	30.0	20.0	20.0	(33.33)%
Other Gov – Prisoner	341.8	307.7	457.4	300.0	300.0	350.0	16.67%
Probate Court	171.5	171.6	223.6	200.0	200.0	200.0	0.00%
Public Works – Admin	5.4	5.9	30.1	5.4	5.4	5.4	0.00%
Public Works – Culverts	72.3	66.5	103.0	65.0	75.0	75.0	15.38%
Public Works – Signs	-	-	0.8	-	-	-	0.00%
Rent – 4H Camp	34.1	16.8	16.2	20.0	20.0	20.0	0.00%
Rent – Civic Center	2.3	4.7	(3.3)	2.0	2.0	2.0	0.00%
Rent – Other	636.9	640.6	639.7	640.0	640.0	640.0	0.00%
Sheriff’s Escrow – Unclaim	17.2	-	-	-	-	-	0.00%
Tax Commissioner Fees	280.0	329.3	370.3	325.0	350.0	350.0	7.69%
Valdosta – Prisoner	290.4	241.8	159.4	185.0	185.0	190.0	2.70%
	4,096.5	4,053.6	4,321.8	4,020.7	4,213.4	4,265.4	6.09%

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General Fund – Revenues by Source

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Fines & Forfeitures:							
Fines – State Court	3,713.4	2,203.0	2,849.8	2,600.0	2,600.0	2,600.0	0.00%
Fines – Superior Court	188.7	166.1	195.6	170.0	225.0	225.0	32.35%
	3,902.1	2,369.1	3,045.4	2,770.0	2,825.0	2,825.0	1.99%
Miscellaneous:							
Animal Shelter Donation	2.3	7.7	6.4	-	-	-	0.00%
General Surplus Sales	39.3	64.0	39.0	40.0	50.0	50.0	25.00%
Insurance Reimbursement	89.2	56.6	68.4	-	-	-	0.00%
Interest Income	378.0	281.5	22.8	20.0	22.5	22.5	12.50%
Miscellaneous – Other	7.4	7.5	11.4	7.5	7.5	7.5	0.00%
Misc – Vendor Comm	7.4	11.9	8.3	7.5	7.5	7.5	0.00%
	523.7	429.3	156.4	75.0	87.5	87.5	16.67%
Other Financing Sources:							
Transfers In – Emerg	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Transfers In – Landfill	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Transfers In – Spec Svcs	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Transfers In – W/S	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	1,085.0	0.00%
Total Revenues	61,303.4	61,603.0	70,209.7	61,903.0	65,017.5	65,563.7	5.91%

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General Fund – Revenue Charts

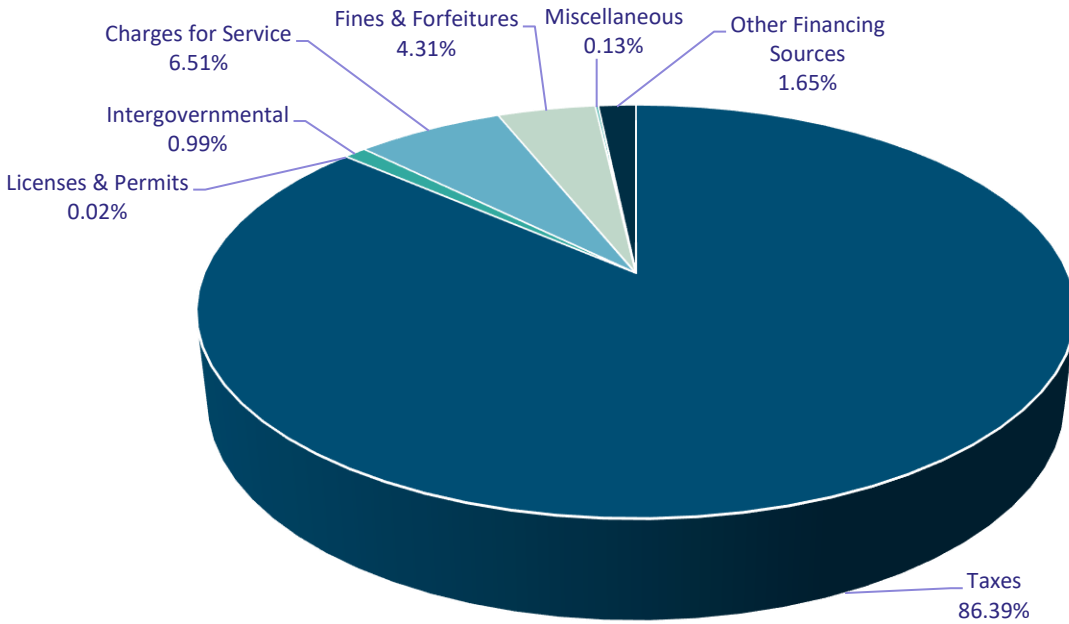


Figure 33 - General Fund - Revenues by Source

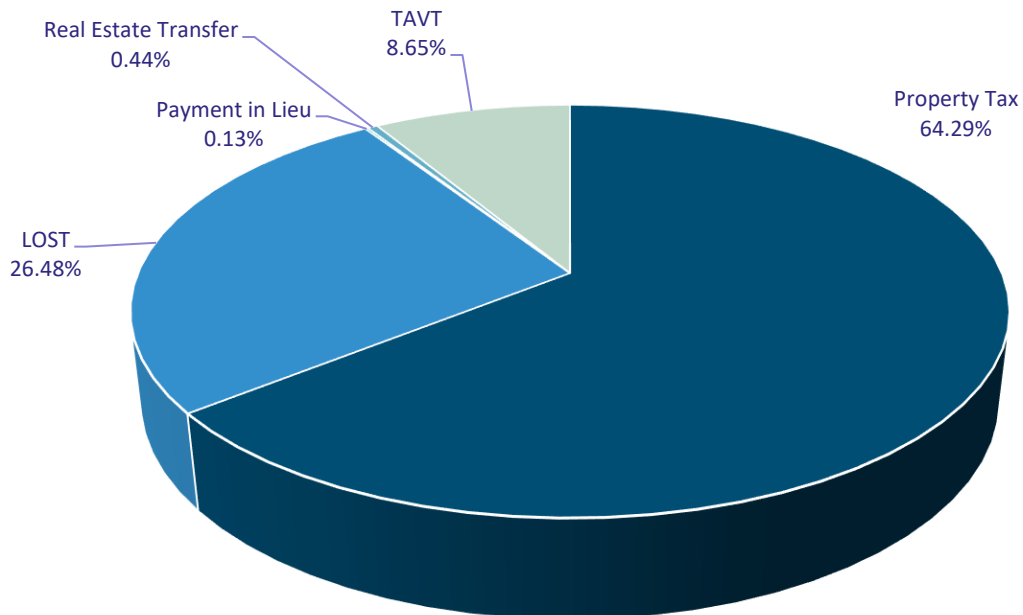


Figure 34 - General Fund - Tax Revenues by Type

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General Fund – Expenditures by Type/Line

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	4,738.3	5,047.7	5,113.9	5,159.0	5,445.0	5,082.0	(1.49)%
Life Insurance	39.9	40.0	39.9	42.4	44.0	41.2	(2.87)%
Other Employee Benefits	35.2	41.4	35.0	45.1	48.2	48.2	6.93%
Retirement	3,443.7	3,517.1	3,610.6	3,240.1	3,462.6	3,251.0	0.34%
Salaries – Early Voting	-	-	-	61.5	63.1	23.0	(62.54)%
Salaries – Overtime	-	-	-	-	55.5	55.4	100.00%
Salaries – Poll Workers	-	-	-	72.8	181.2	74.7	2.55%
Salaries – Regular	20,319.1	21,064.3	20,665.0	23,003.9	24,395.8	23,024.5	0.09%
Social Security	1,465.9	1,518.3	1,491.4	1,662.3	1,770.8	1,665.4	0.18%
Workers Compensation	547.7	218.8	275.7	314.9	334.9	309.4	(1.74)%
	30,589.8	31,447.7	31,231.5	33,601.9	35,800.4	33,574.7	(0.08)%
Services & Contracts:							
Advertising	25.1	17.5	12.6	18.2	20.7	19.1	5.02%
Appropriations	12,864.2	11,865.6	13,337.8	13,244.3	13,389.2	13,713.3	3.54%
Bird Supper	8.9	7.3	-	10.0	15.0	15.0	50.00%
Christmas Programs	16.3	26.5	21.3	10.5	13.0	17.5	66.67%
Commission Projects	10.6	7.5	9.0	9.8	10.9	10.9	11.91%
Commission Retreat	1.0	1.8	7.9	8.0	8.0	8.0	0.00%
Cont Services – Animal	73.6	66.5	52.5	70.0	67.7	60.0	(14.29)%
Cont Services – Georgia	187.5	174.1	120.0	194.3	250.7	211.3	8.75%
Cont Services – K9	3.7	3.6	4.0	4.0	-	-	(100.00)%
Cont Services – Other	1,827.9	1,857.4	2,048.6	1,974.9	2,294.6	2,376.1	20.32%
Cont Services – Pauper	-	-	2.8	3.0	3.1	3.01	3.33%
Cont Services – SGRC	45.5	33.9	-	0.2	0.2	-	(100.00)%
Cont Services – Grant	45.4	(7.1)	16.9	25.2	42.3	27.6	9.71%
Court Costs	180.7	172.7	223.5	237.9	211.4	210.8	(11.39)%
Credit Card Fees	102.0	-	-	-	-	-	0.00%
Dry Cleaning	-	1.5	-	-	-	-	0.00%
Dues – Professional	32.8	31.2	32.2	35.0	37.9	36.9	5.46%
Ed & Train – Seminar	42.4	37.2	43.5	83.9	119.8	89.8	7.03%
Ed & Train – Travel	74.9	62.4	35.6	91.3	150.6	104.2	14.03%
Employee Testing	12.6	14.1	19.6	16.0	20.0	20.0	25.00%
Facility Repair/Maint	159.6	227.0	176.7	84.0	223.1	188.0	123.73%
Fees – Organizations	1.1	0.7	1.5	1.6	1.8	1.5	(5.78)%
GBI Fees	1.0	1.1	0.5	0.8	0.8	0.8	0.00%
Indigent Legal	93.9	110.0	65.5	101.8	121.8	86.5	(14.99)%
Indigent Legal – DUI	0.6	0.9	0.7	0.8	1.0	0.8	0.00%
Judgements & Damages	18.7	31.1	21.9	30.0	25.0	25.0	(16.67)%
Jury Witness	65.5	39.4	16.3	65.0	65.0	65.0	0.00%

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General Fund – Expenditures by Type/Line

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Medical Supplies & Shots	1.3	-	1.1	1.8	2.0	2.0	14.27%
Other Equip – Maint	56.8	27.2	25.8	19.0	290.8	129.7	9.01%
Postage & Shipping	158.0	160.5	159.6	160.7	164.3	151.7	(5.64)%
Printing	32.6	55.2	24.1	64.7	59.0	51.1	(21.08)%
Prisoner – Feeding	654.5	834.3	785.8	775.0	852.5	800.0	3.23%
Prisoner – Medical	1,049.8	1,427.0	1,411.8	1,213.5	3,110.8	3,110.8	156.35%
Prisoner – Other	-	-	-	0.5	0.5	0.5	0.00%
Professional Services	1,083.2	908.3	1,139.4	970.1	1,044.9	1,000.0	3.08%
Property/Casualty Ins	676.9	745.7	818.0	818.0	810.0	810.0	(0.98)%
Public Works Week	0.4	0.6	0.9	1.0	1.0	1.0	0.00%
Rent/Lease	23.0	31.0	22.2	10.4	15.0	10.0	(4.50)%
Road Maint – Asphalt	32.3	40.3	34.9	38.7	48.0	48.0	24.19%
Road Maint – Culverts	117.2	57.8	102.7	80.0	80.0	100.0	25.00%
Road Maint – Other	299.9	211.6	188.8	175.0	193.5	250.0	42.86%
Road Maint – Signs	23.9	34.9	34.7	31.5	32.0	35.0	11.11%
Statutory Allowance	3.6	3.6	3.6	3.6	3.6	3.6	0.00%
Subscriptions	8.5	8.3	6.3	7.5	8.5	8.3	10.86%
Tag & Title Fees	0.1	-	-	-	-	-	0.00%
Tire Disposal	-	24.7	-	-	-	-	0.00%
Travel	15.0	3.4	7.4	11.8	13.4	12.9	9.71%
Unemployment Benefits	14.0	0.2	8.8	16.0	16.0	15.0	(6.25)%
Uniforms	37.6	36.9	53.7	40.0	45.9	46.4	16.00%
Vehicle – Repair/Maint	9.2	15.2	12.6	11.7	11.7	11.7	0.00%
	20,160.2	19,410.6	21,113.0	20,870.8	23,897.1	23,888.8	14.46%
Fleet Rentals:							
Fleet Rental	2,033.1	2,093.1	2,252.4	2,300.5	2,220.4	2,459.8	6.92%
Technology Fleet Rental	624.2	622.6	720.3	705.4	660.0	660.0	(6.42)%
	2,657.3	2,715.7	2,972.7	3,005.9	2,880.4	3,119.8	3.79%
Utilities:							
Utilities – Cable TV	1.2	1.3	1.3	1.4	1.4	1.4	0.00%
Utilities – Cell Phones	116.0	117.0	117.0	119.2	126.1	126.1	5.79%
Utilities – Electricity	819.1	852.2	847.2	860.3	860.3	840.1	(2.35)%
Utilities – LP Fuel	0.5	0.8	0.6	0.9	0.8	0.8	(12.57)%
Utilities – Natural Gas	18.3	44.3	45.9	45.3	62.5	62.5	38.12%
Utilities – Telephone	117.8	125.0	83.7	128.6	39.9	39.9	(68.95)%
Utilities – Water	195.8	299.9	102.9	102.0	102.0	102.0	0.00%
	1,268.7	1,440.4	1,198.3	1,257.7	1,193.1	1,172.8	(6.75)%

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General Fund – Expenditures by Type/Line

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Supplies & Materials:							
Chemical Supplies	1.3	1.0	2.3	1.2	3.8	2.3	87.50%
Clerk Supplies	-	0.3	0.3	1.1	1.1	1.1	0.00%
Commission Supplies	0.9	1.4	2.2	1.5	0.7	0.7	(56.00)%
DARE Supplies	5.0	5.0	4.10	5.0	-	-	(100.00)%
Election Supplies	111.4	95.4	92.7	87.0	103.6	94.2	8.29%
Janitorial Supplies	52.8	66.2	50.5	51.5	56.3	57.6	11.86%
Office Supplies	111.4	95.4	92.7	87.0	103.6	94.2	8.29%
Program Supplies	53.7	60.1	182.2	86.2	137.7	117.5	36.28%
Safety Items	6.3	9.4	5.3	8.6	16.9	14.6	70.72%
Small Tools & Equipment	182.2	127.8	190.2	110.5	212.3	149.2	34.93%
	423.7	457.5	535.8	385.2	703.5	474.2	23.10%
Capital Outlay:							
Computer Equipment	809.1	202.7	509.1	254.0	1,503.0	154.0	(39.67)%
New Construction	10.4	115.0	61.1	75.0	-	-	(100.00)%
Other Capital Equipment	27.8	26.9	98.6	39.4	84.0	28.0	(28.79)%
Rolling Stock	155.0	150.0	150.0	180.0	1,822.5	180.0	0.00%
	1,002.3	494.6	818.7	548.4	3,409.5	362.0	(33.98)%
Debt Service:							
Bond – Insurance/Fees	0.5	0.5	0.5	0.5	0.5	0.5	0.00%
Bond Interest	144.5	126.4	107.9	89.1	89.1	89.1	0.00%
Bond Principal	905.0	925.0	940.0	994.2	994.2	994.2	0.00%
Other Interest	207.4	207.4	147.1	-	-	657.5	100.00%
Other Principal	-	-	-	-	-	142.3	100.00%
	1,257.4	1,259.3	1,195.4	1,083.7	1,083.7	1,883.5	73.80%
Other Financing Uses:							
Transfers Out – Emerg	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
Total Expenditures	58,3053.4	58,178.8	60,049.5	61,903.0	70,328.4	65,563.7	5.91%

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General Fund – Expenditure Charts

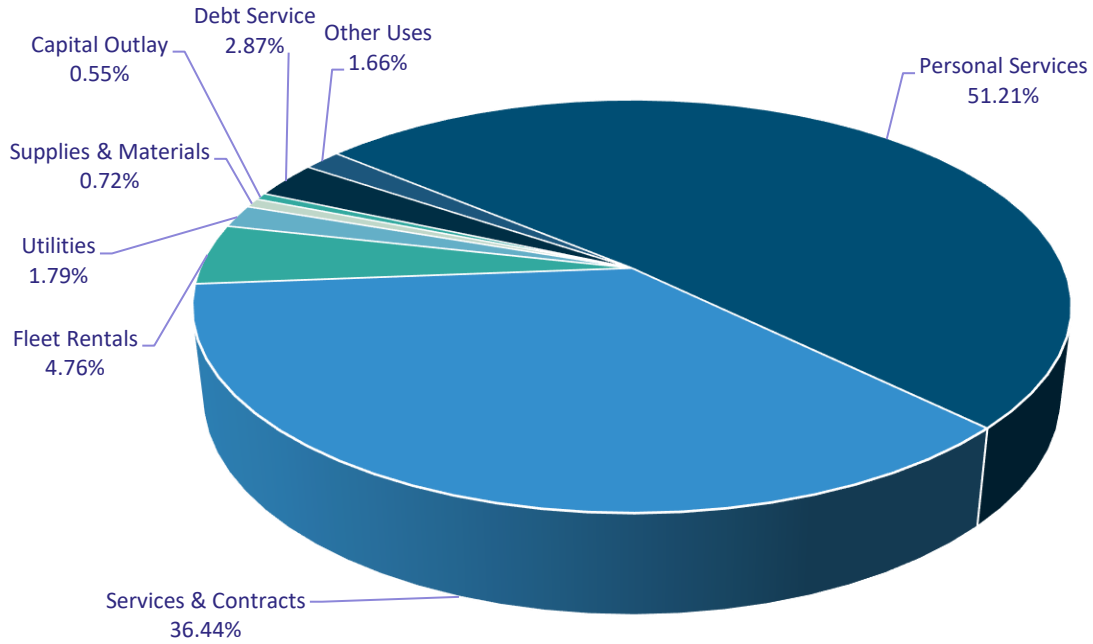


Figure 35 - General Fund – Expenditures by Type

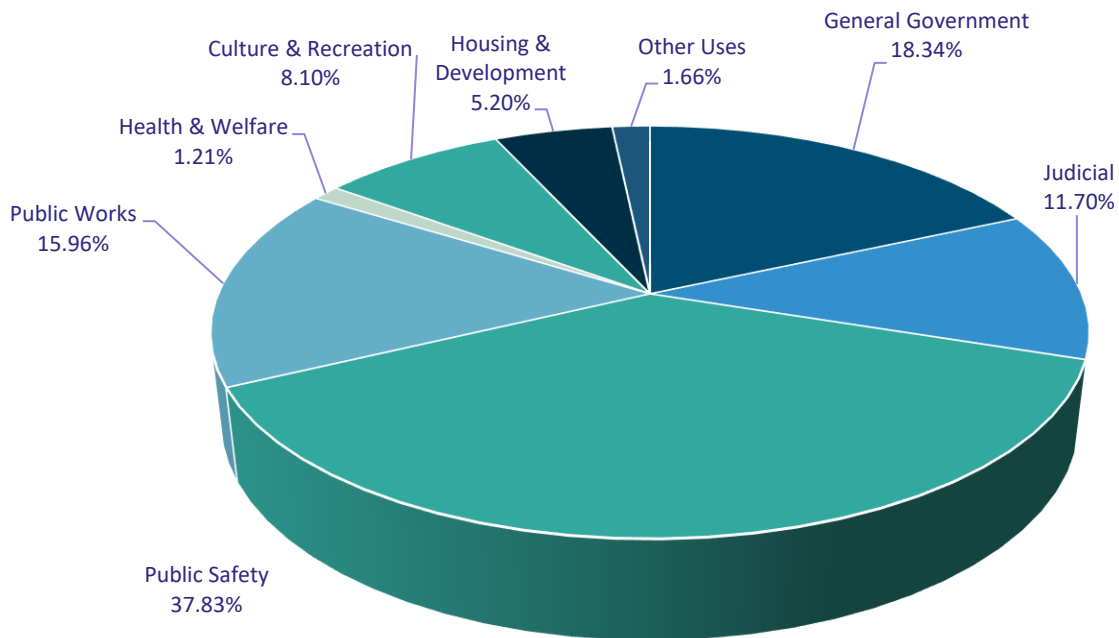


Figure 36 - General Fund – Expenditures by Function

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	167,413	169,317	170,813	173,142	172,173	(969)	(0.56)%
Services & Contracts	49,621	41,966	39,341	59,032	69,387	10,355	17.54%
Fleet Rentals	2,124	2,142	2,755	3,205	2,868	(337)	(10.51)%
Utilities	78	83	533	2,457	2,775	318	12.94%
Supplies & Materials	6,718	1,496	8,602	2,000	1,160	(840)	(42.00)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	225,954	215,003	222,043	239,836	248,363	8,527	3.56%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	6	6	6	6	6	6	6	-

Board of Commissioners

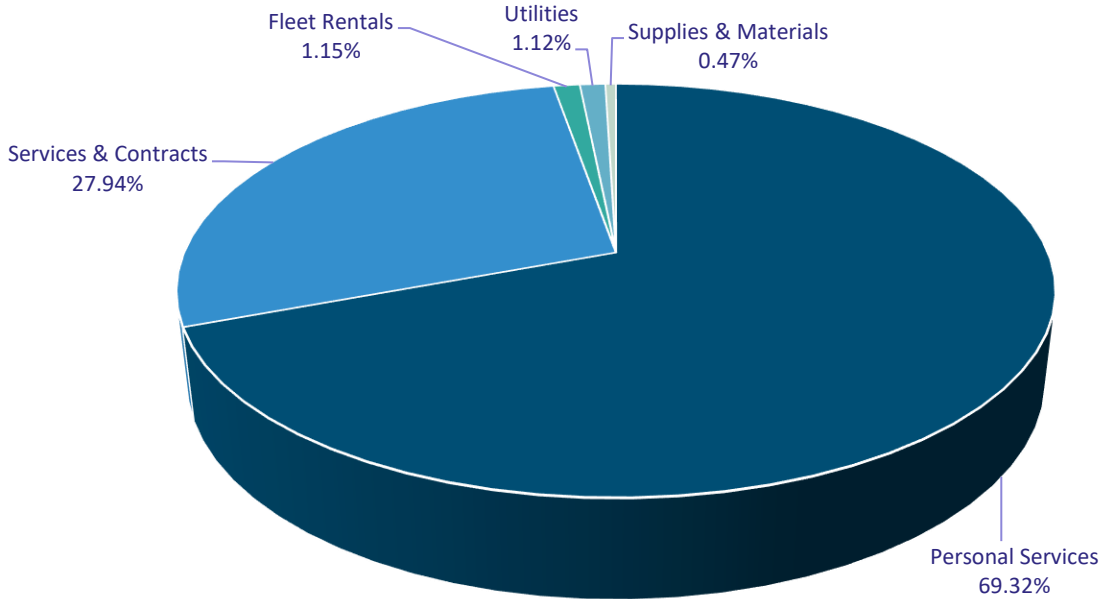


Figure 37 - Board of Commissioners - Expenditures by Type

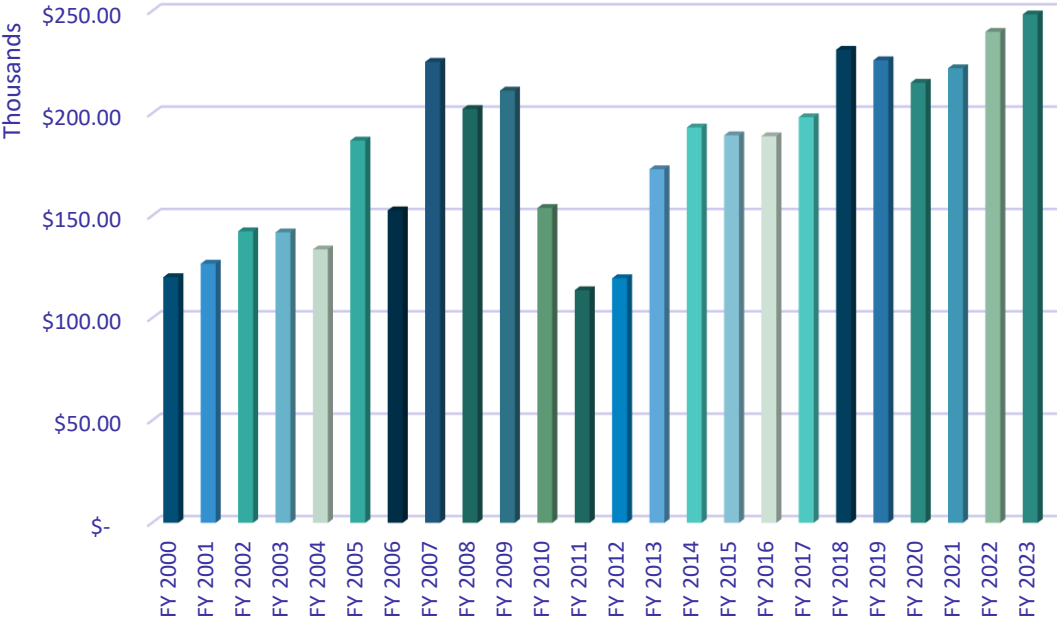


Figure 38 - Board of Commissioners - Expenditure History

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Community Development

The Office of Community Development was created during fiscal year 2022 to coordinate programs through the County that enhance quality of life and economic development within the community. Outside of events and programming, this department is also responsible for management of programs such as community development block grants and water assistance programs.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	90,104	90,104	100.00%
Services & Contracts	-	-	-	-	2,558	2,558	100.00%
Fleet Rentals	-	-	-	-	834	834	100.00%
Utilities	-	-	-	-	500	500	100.00%
Supplies & Materials	-	-	-	-	200	200	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	94,196	94,196	100.00%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	-	-	-	1	1	1	1

Annual Department Goals:

- Create a community calendar of events and look for opportunities to promote Lowndes County
- Develop secondary logos to market Lowndes County
- Meet with all stakeholders in ongoing programs to establish calendars and communication networks
- Coordinate with Engineering to oversee development of the Griner Project downtown

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Community Development

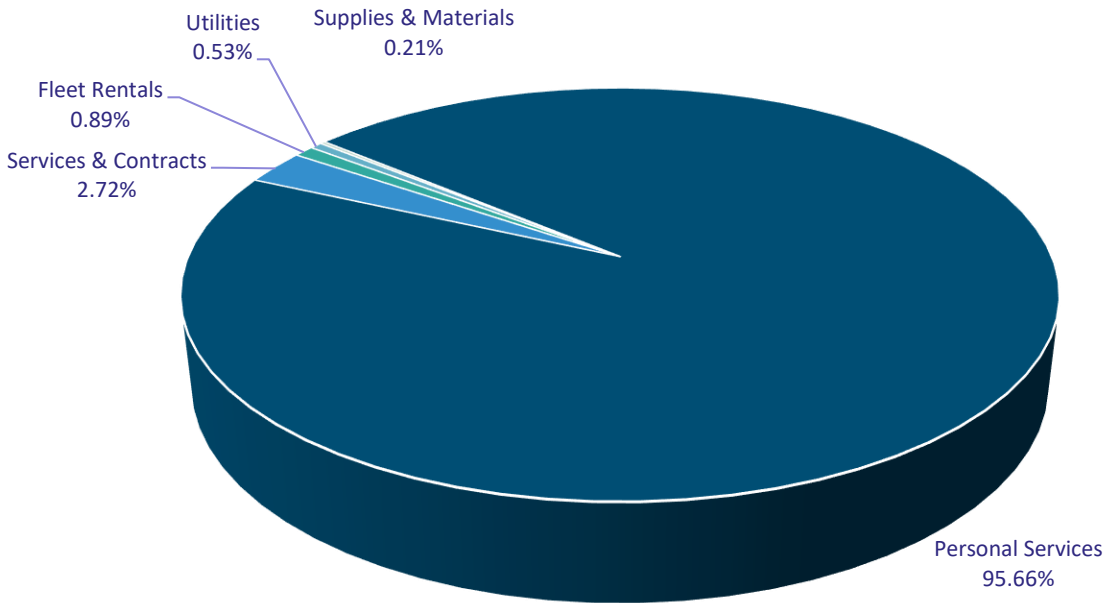


Figure 39 – Community Development - Expenditures by Type

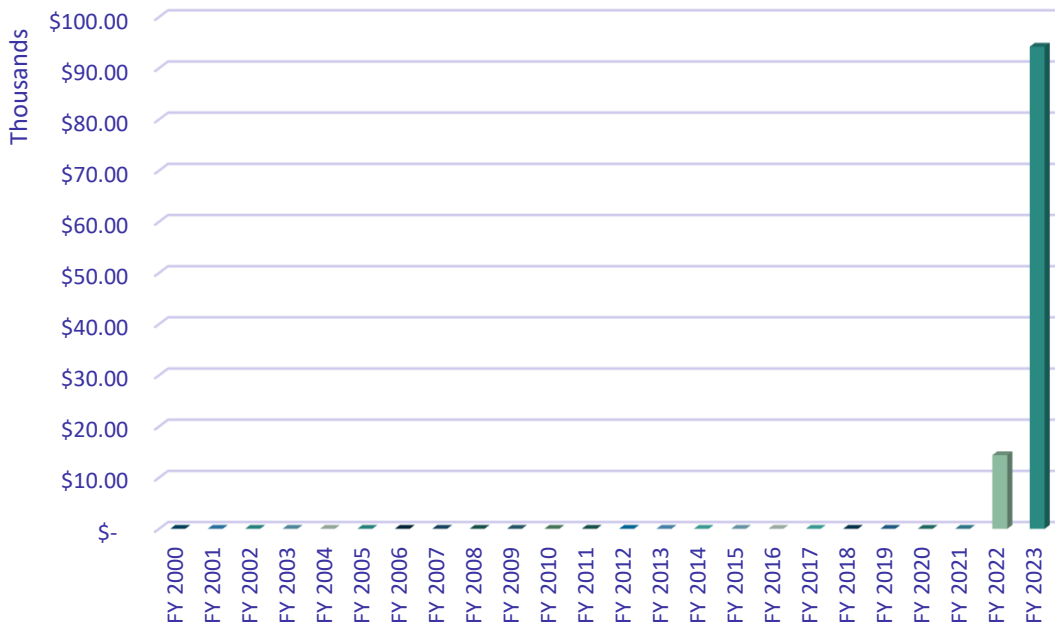


Figure 40 – Community Development - Expenditure History

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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.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	242,787	252,537	260,049	217,480	230,454	12,974	5.97%
Services & Contracts	5,422	5,765	4,528	8,064	10,293	2,229	27.64%
Fleet Rentals	2,602	2,499	2,716	3,034	3,097	63	2.08%
Utilities	959	986	630	528	511	(17)	(3.22)%
Supplies & Materials	821	1,422	14,867	2,030	2,130	100	4.93%
Capital Outlay	27,795	26,881	26,847	26,420	28,030	1,610	6.09%
Debt Service	-	-	-	-	-	-	0.00%
	280,386	290,090	309,638	257,556	274,515	16,959	6.58%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	3	3	4	3	3	3	3	-

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 rooms
- 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 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce the open records requests by improving the content of the website	20%	20%	20%	II – Education III – Financial IV – Service
Measure: % reduction in open records requests				
Goal: To ensure compliance with all open meeting law requirements	-	-	-	IV – Service
Measure: # of violations of open meeting requirements				
Goal: To add additional information to the intranet module of the County's website to meet communication needs of employees	-	20%	40%	I – Safety and Quality of Life II – Education III – Financial IV – Service
Measure: % of development of an environment that contains a presence for all County departments that provide employee services				

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County Clerk

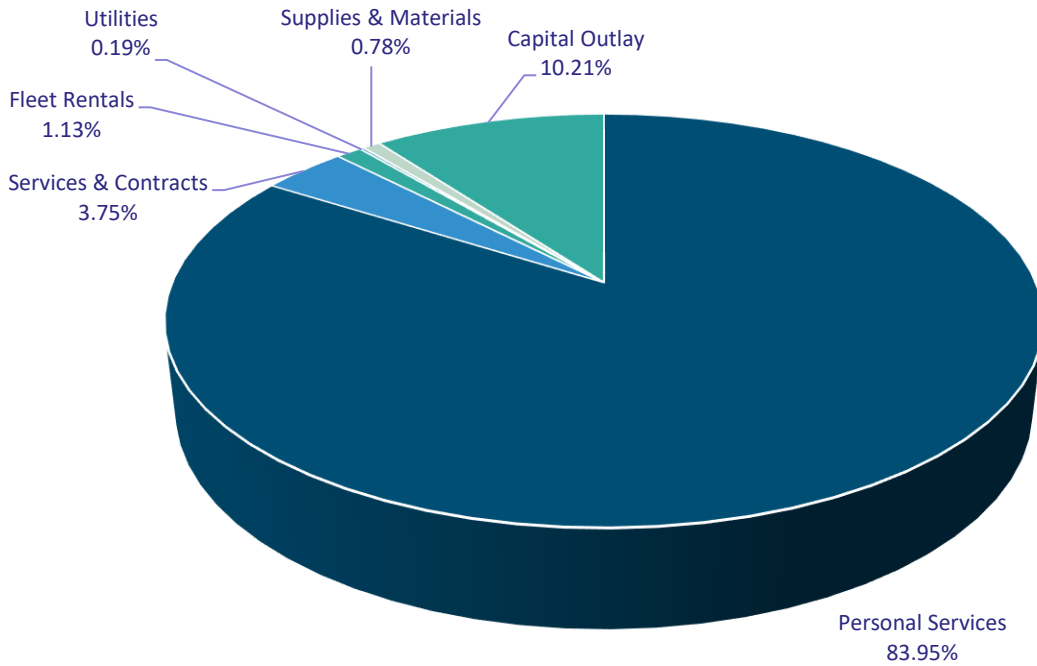


Figure 41 – County Clerk - Expenditures by Type

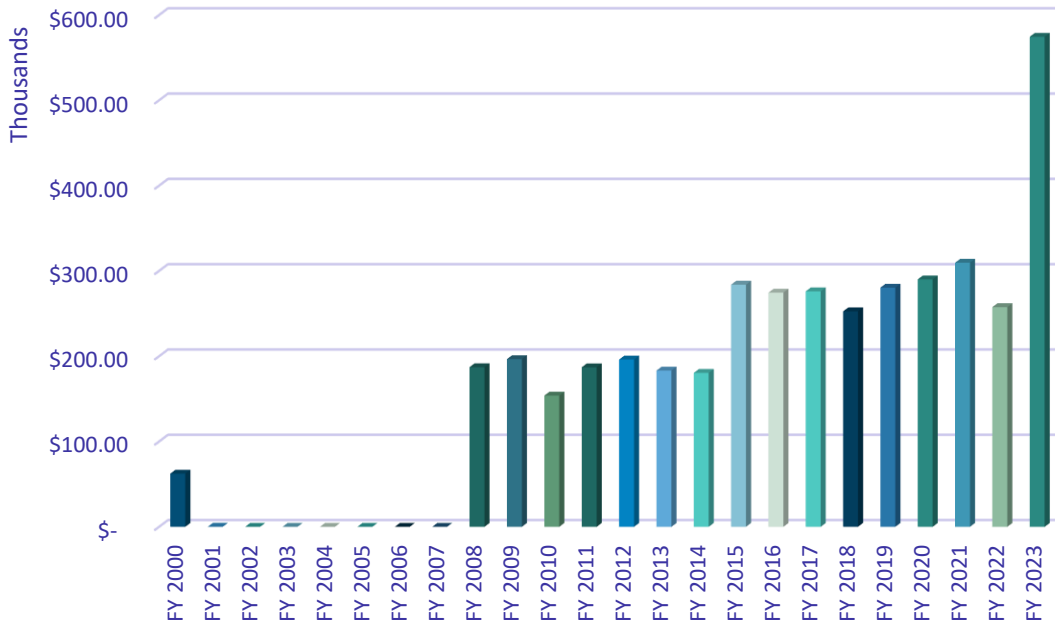


Figure 42 – County Clerk - Expenditure History

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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.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	374,133	375,135	317,681	242,145	233,251	(8,896)	(3.67)%
Services & Contracts	1,049	910	107,127	108,949	5,585	(103,364)	(94.87)%
Fleet Rentals	6,824	4,128	5,154	10,572	5,456	(5,116)	(48.39)%
Utilities	1,154	1,164	1,030	1,098	1,007	(91)	(8.29)%
Supplies & Materials	1,154	55	4,744	300	300	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	384,310	381,392	435,736	363,064	245,599	(117,465)	(32.35)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	2	2	1	1	1	1	1	-

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County Manager

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To present a balanced budget to the Commission by May 1st	Yes	Yes	Yes	III – Financial
Measure: Budget submitted by May 1 st				
Goal: To eliminate citizen complaints by 5% in all departments	5%	5%	5%	IV – Service
Measure: % reduction in citizen complaints				
Goal: To answer citizen complaints within 3 business days 95% of the time	95%	95%	95%	IV – Service
Measure: % of complaints answers within 3 business days				
Goal: To maintain or exceed 80% compliance for departmental reporting to the Board quarterly	88%	90%	90%	IV - Service
Measure: % of departments providing quarterly reports to the Board including performance measures				

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County Manager

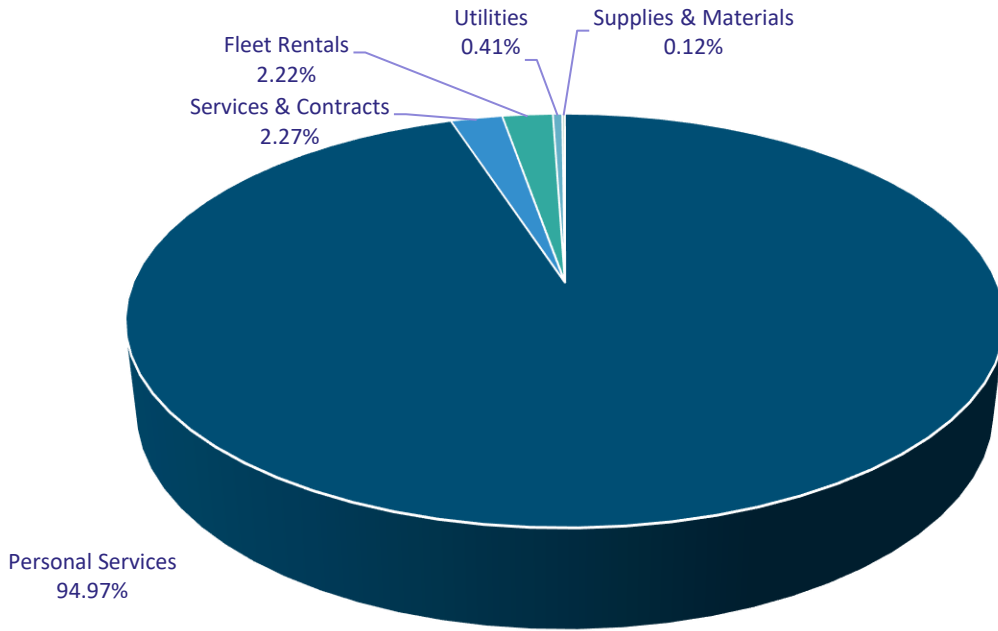


Figure 43 – County Manager - Expenditures by Type

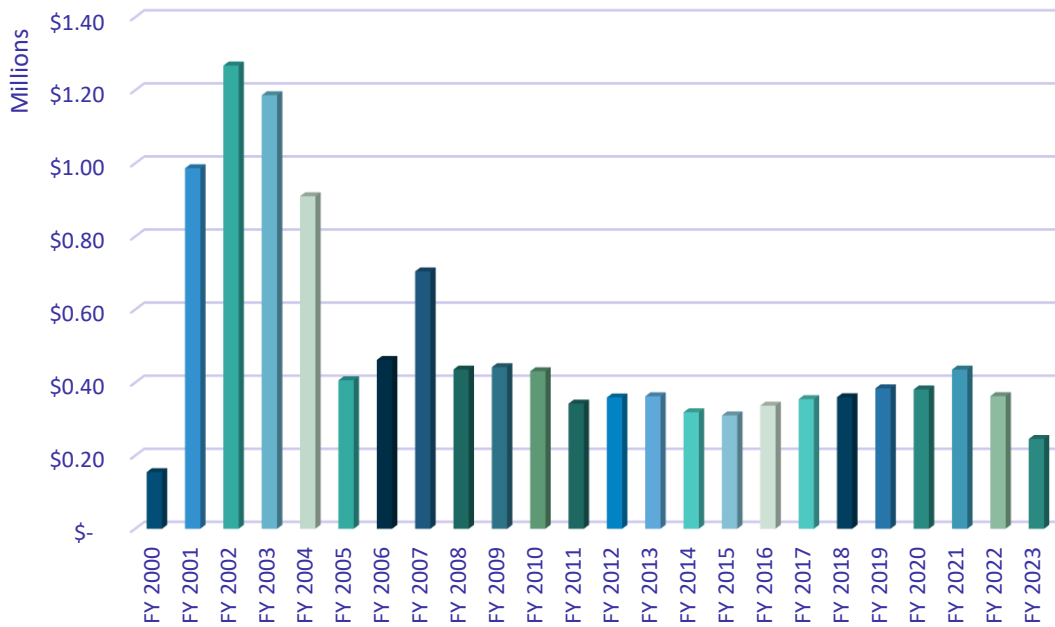


Figure 44 – County Manager - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	477,865	558,338	437,734	514,770	538,820	24,050	4.67%
Services & Contracts	88,474	92,895	38,348	131,590	116,073	(15,517)	(11.79)%
Fleet Rentals	14,991	14,413	13,393	13,278	11,511	(1,767)	(13.31)%
Utilities	591	349	1,225	1,310	1,199	(111)	(8.29)%
Supplies & Materials	14,462	97,884	10,874	35,656	69,060	33,404	93.68%
Capital Outlay	-	-	14,443	12,944	-	-	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	596,383	763,879	516,016	709,548	736,663	27,115	3.82%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	10	10	10	10	10	11	11	1

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

Board of Elections

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To increase early voting turnout by 5%</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 the national average of 13 minutes</p> <p>Measure: % of time the average wait time is below 13 minutes</p>	100%	75%	100%	IV – Service
<p>Goal: To maintain 100% error free rating on all elections</p> <p>Measure: % of time where applications equal credited votes equal 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 ballots cast and county and votes per candidate match all other counts</p>	100%	100%	100%	IV - Service
<p>Goal: To conduct recounts with 100% accuracy</p> <p>Measure: % of time where applications equal credited votes equal 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

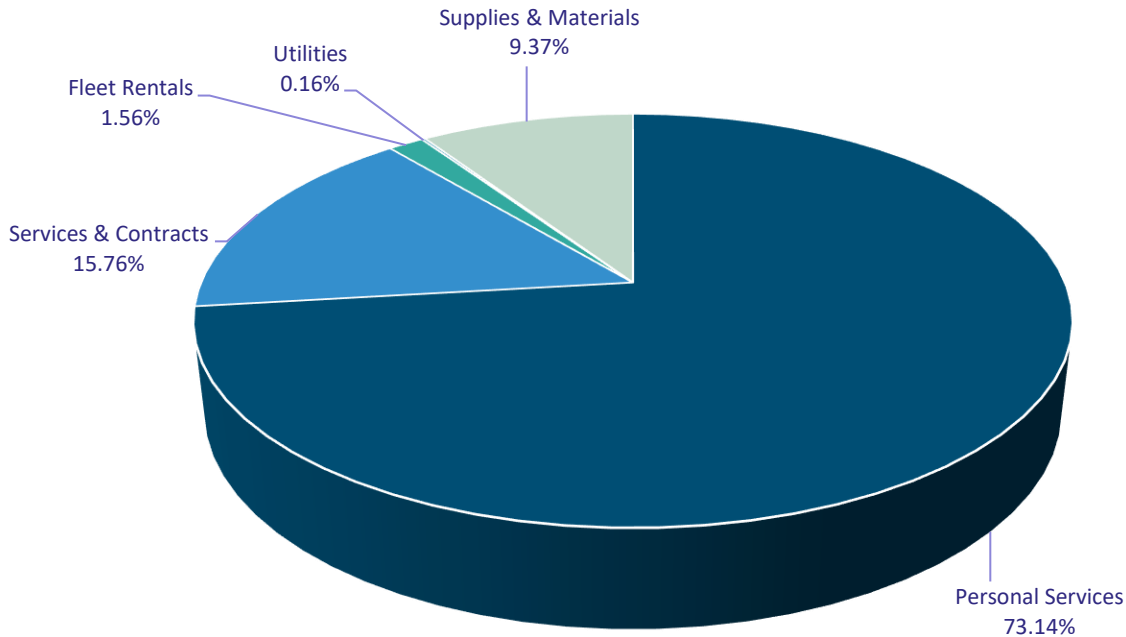


Figure 45 – Board of Elections - Expenditures by Type

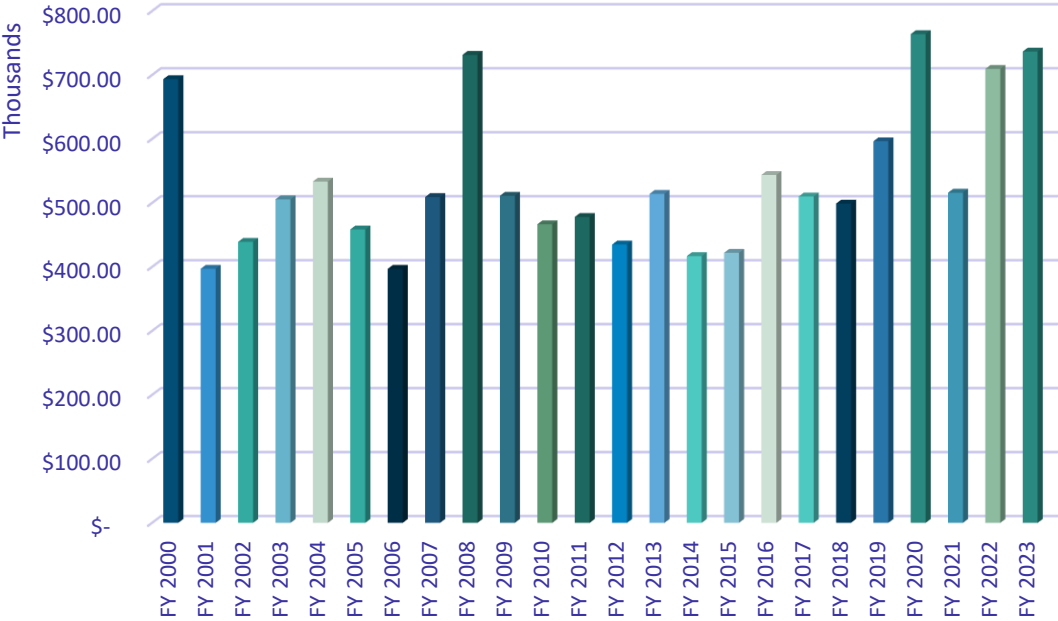


Figure 46 – Board of Elections - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	533,703	561,999	599,025	685,528	681,790	(3,738)	(0.55)%
Services & Contracts	106,910	108,616	135,190	142,084	163,307	21,223	14.94%
Fleet Rentals	7,447	7,021	6,481	8,043	7,408	(635)	(7.90)%
Utilities	609	608	537	615	550	(65)	(10.57)%
Supplies & Materials	2,562	1,423	9,577	2,500	4,000	1,500	60.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	651,232	679,666	750,810	838,770	857,055	18,285	2.18%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	7	8	8	8	9	8	9	1

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 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To reduce overspending due to departmental errors on grants by 10% annually</p> <p>Measure: % of grant overspending reduced</p>	10%	10%	10%	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

Finance

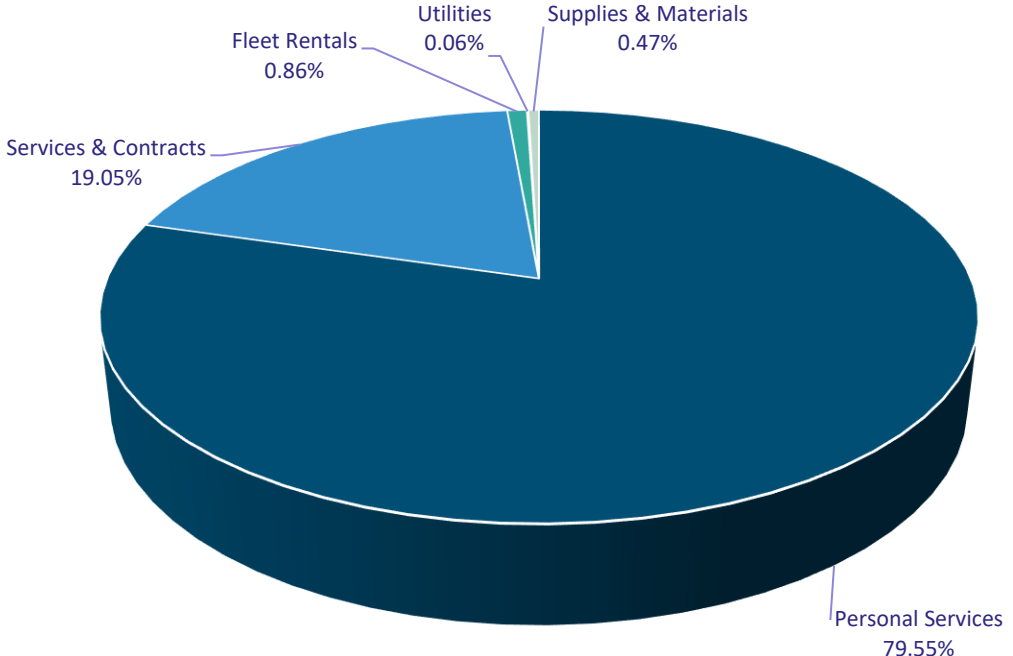


Figure 47 – Finance - Expenditures by Type

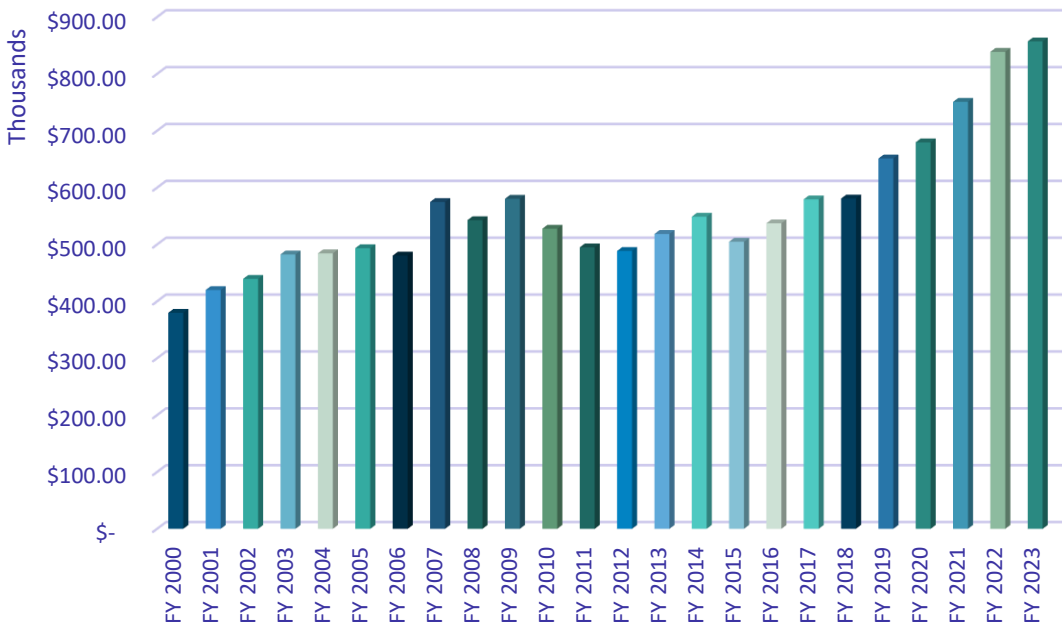


Figure 48 – Finance - Expenditure History

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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 manages the employee wellness program.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	316,994	335,373	343,874	425,531	458,163	32,632	7.67%
Services & Contracts	738,229	802,056	939,403	905,835	899,796	(6,039)	(0.67)%
Fleet Rentals	2,721	3,094	3,359	3,635	3,792	157	4.32%
Utilities	1,084	1,035	743	754	756	2	0.27%
Supplies & Materials	2,890	1,666	2,490	1,600	3,000	1,400	87.50%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,061,978	1,143,224	1,289,869	1,337,355	1,365,507	28,152	2.11%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	4	4	4	5	5	5	5	-

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 2021	FY 2022	FY 2023	Commission Goal
Goal: To qualify annually for the safety incentive discounts for workers compensation	100%	100%	100%	III – Financial
Measure: % of discounts qualified for				
Goal: To qualify annually for ACGG’s IRMA safety and dividend credits for liability premiums	100%	100%	100%	III – Financial
Measure: % of discounts qualified for				
Goal: To increase participation in the wellness program	88%	90%	92%	II – Education III – Financial IV – Service
Measure: % of employees participating in the wellness program				

Human Resources

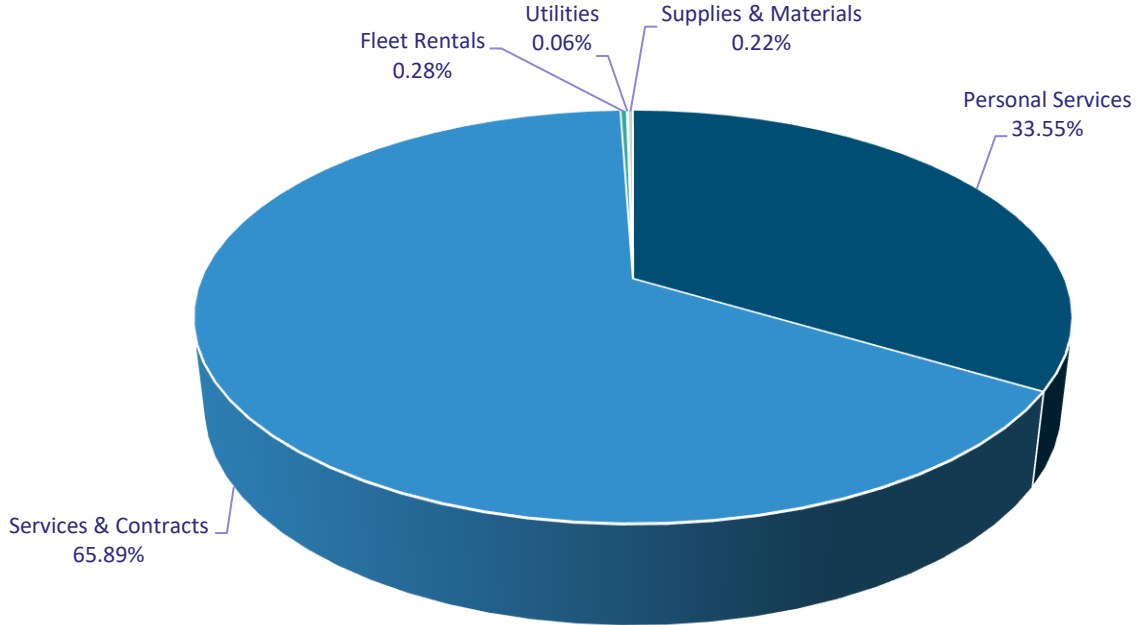


Figure 49 – Human Resources - Expenditures by Type

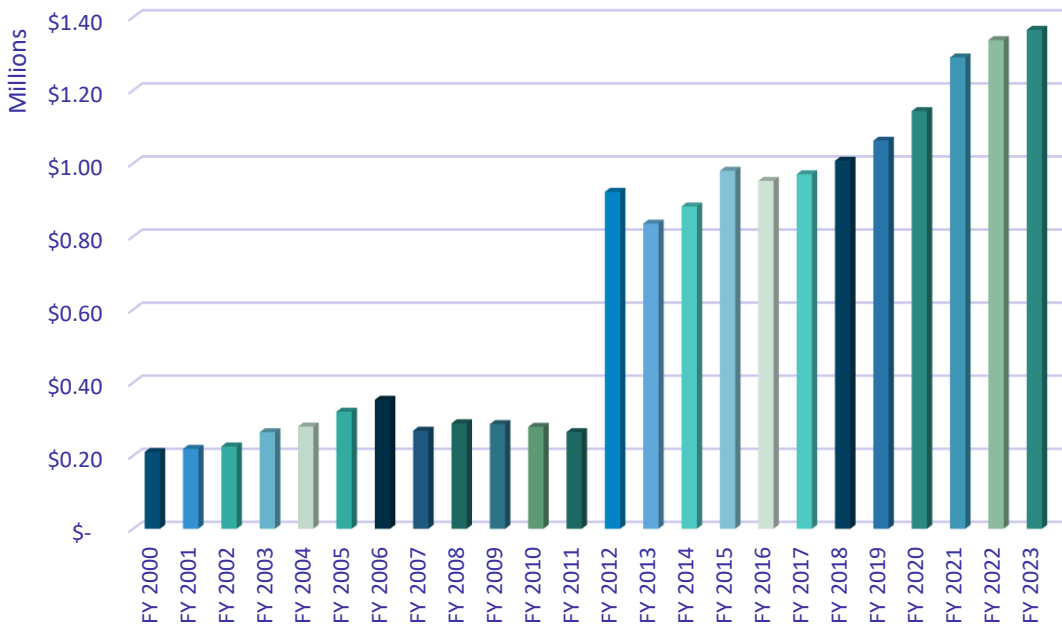


Figure 50 – Human Resources - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	720,136	752,597	754,768	784,908	824,917	40,009	5.10%
Services & Contracts	328,902	372,716	389,280	650,520	698,030	47,510	7.30%
Fleet Rentals	16,011	27,164	18,367	24,125	16,454	(7,671)	(31.80)%
Utilities	8,598	6,164	5,742	5,904	5,745	(159)	(2.69)%
Supplies & Materials	22,359	12,410	11,950	8,750	12,750	4,000	45.71%
Capital Outlay	208,040	24,141	49,206	254,000	154,000	(100,000)	(39.37)%
Debt Service	207,422	207,422	147,090	-	-	-	0.00%
	1,511,468	1,402,613	1,376,403	1,728,207	1,711,896	(16,311)	(0.94)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	8	8	8	8	10	13	10	2

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 2021	FY 2022	FY 2023	Commission Goal
Goal: To maintain 99.9999% network uptime	100%	100%	100%	IV – Service
Measure: % of network uptime				
Goal: To provide 8x5 service live at the help desk	75%	75%	75%	IV – Service
Measure: % of help desk live support available				
Goal: To provide 24/7 support within 15 minutes for priority one incidents	95%	95%	95%	IV – Service
Measure: % of callbacks made within 15 minutes for priority one incidents				
Goal: To reduce the % of employee fails on cybersecurity testing	20%	2%	>1%	II – Education III - Financial
Measure: % of employees failing cybersecurity testing				

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Information Technology Services

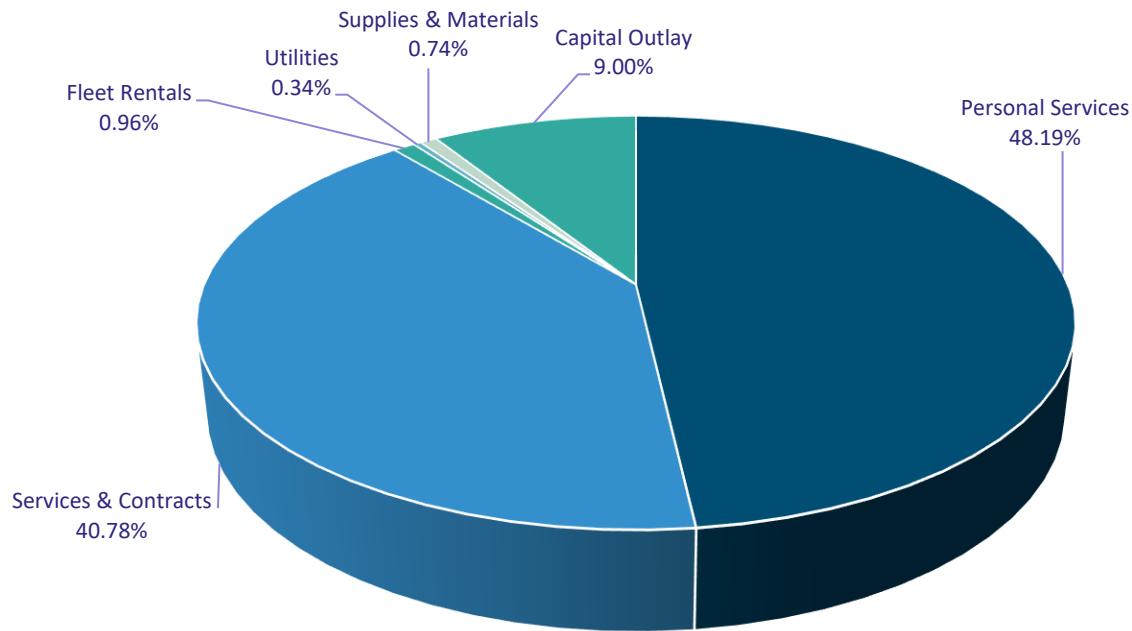


Figure 51 – Information Technology Services - Expenditures by Type

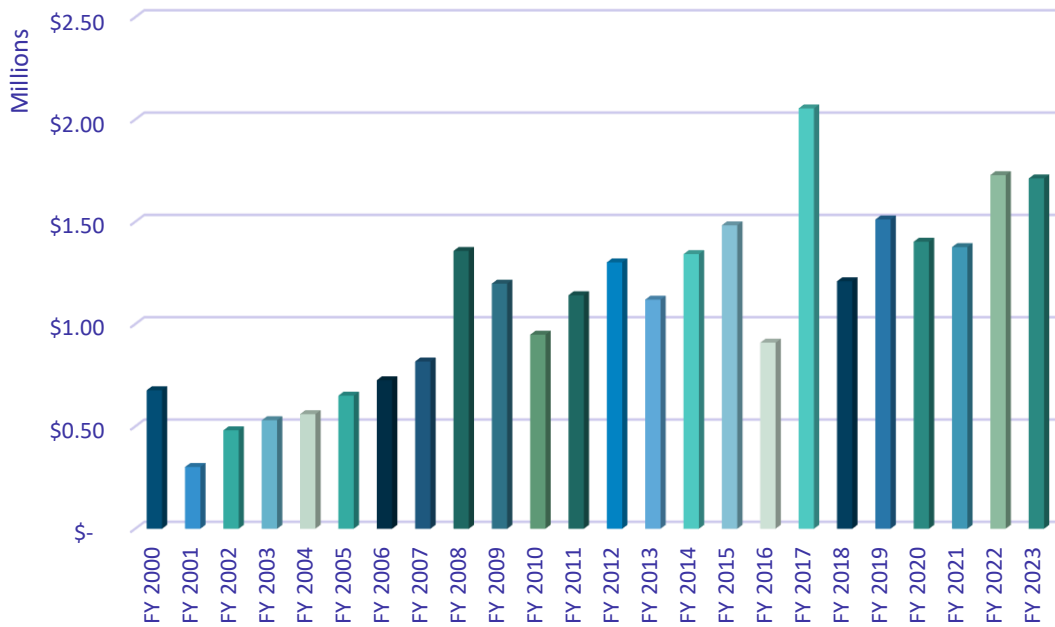


Figure 52 – Information Technology Services - Expenditure History

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Public Information

Public Information is responsible for the dissemination of information to the public and the media and coordinates with Community Development for marketing and promotional programs.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	90,360	92,174	1,814	2.01%
Services & Contracts	-	-	-	10,800	11,603	803	7.44%
Fleet Rentals	-	-	-	730	872	142	19.45%
Utilities	-	-	-	500	503	3	0.60%
Supplies & Materials	-	-	-	15,250	15,550	300	1.97%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	117,640	120,702	3,062	2.60%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	-	-	1	1	1	1	-

Annual Department Goals:

- Create a calendar of community events and employee programs
- Coordinate with Community Develop on programs and marketing materials and logos
- Coordinate with other local public information staff and media to ensure information released is consistent and accurate

Public Information

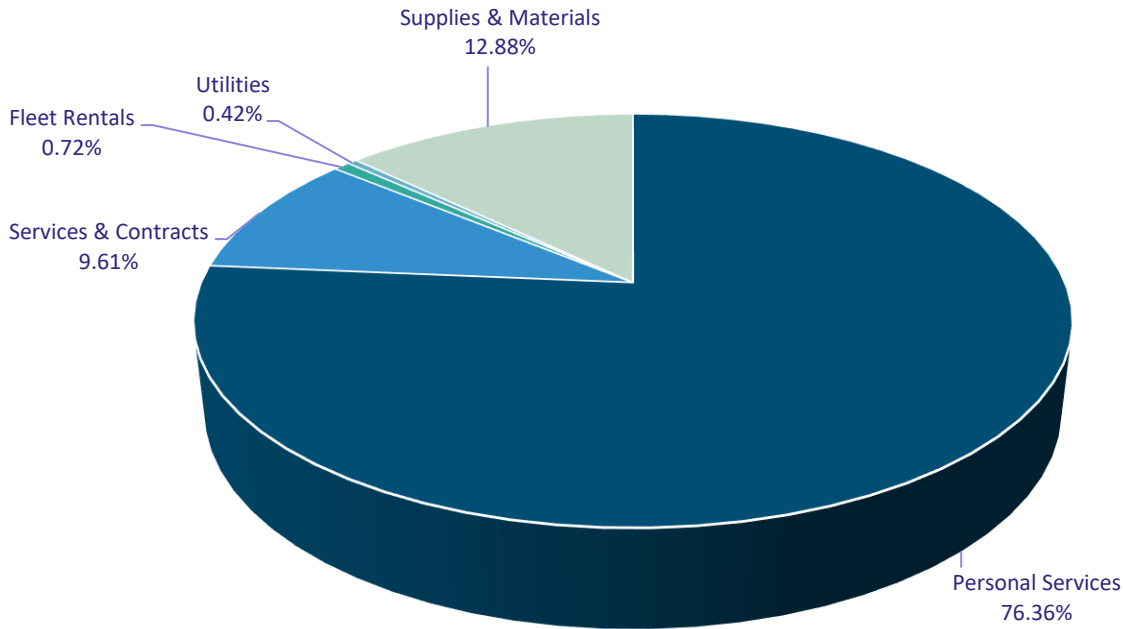


Figure 53 – Public Information - Expenditures by Type

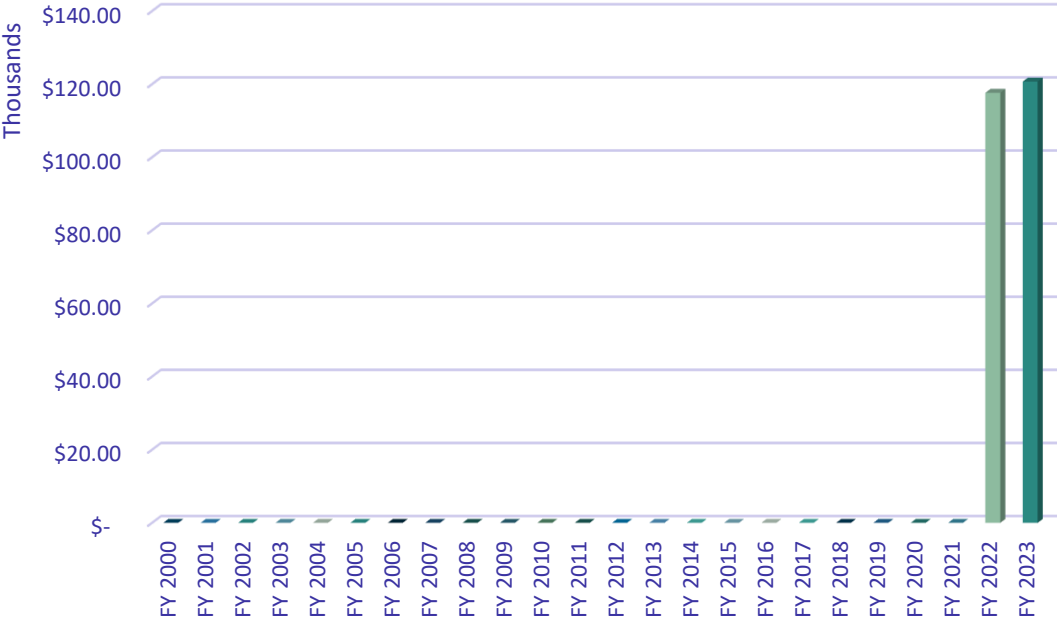


Figure 54 –Public Information - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	1,205,666	1,232,366	1,202,650	1,294,816	1,315,687	20,871	1.61%
Services & Contracts	177,379	182,915	158,438	175,692	181,842	6,150	3.50%
Fleet Rentals	12,268	24,396	21,452	21,265	18,115	(3,150)	(14.81)%
Utilities	4,639	5,614	523	6,778	563	(6,215)	(91.69)%
Supplies & Materials	29,356	20,349	14,889	16,200	16,995	795	4.91%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,429,308	1,465,641	1,397,952	1,514,751	1,533,202	18,451	1.22%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	21	21	21	21	21	21	21	-

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce missed telephone calls by 50% annually	3%	3%	3%	IV – Service
Measure: % reduction in missed telephone calls				
Goal: To reduce wait time to less than 5 minutes 100% of the time	98.5%	98.5%	98.5%	IV – Service
Measure: % of customers assisted within 5 minutes				

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Tax Commissioner

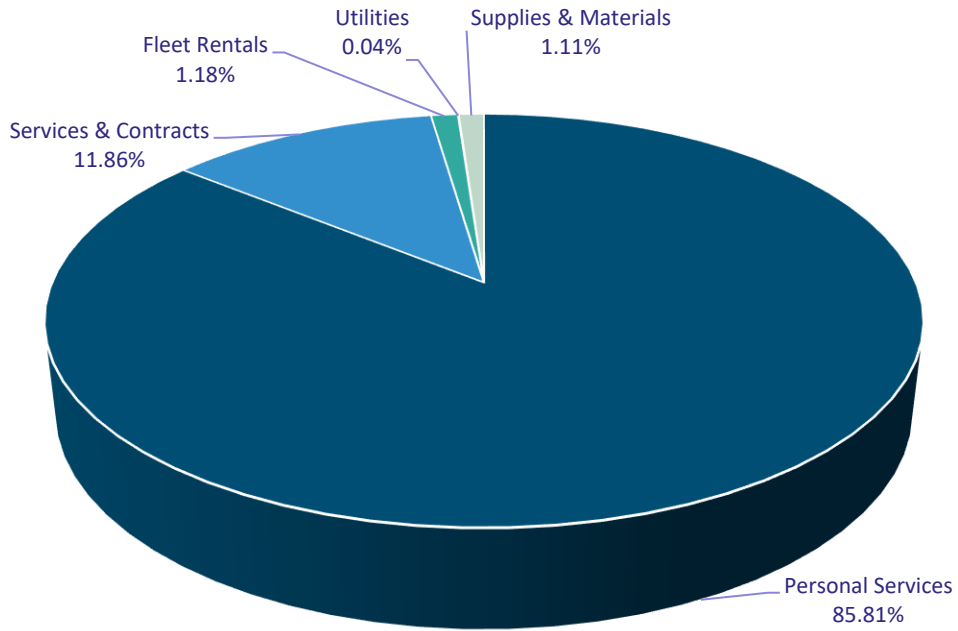


Figure 55 – Tax Commissioner - Expenditures by Type

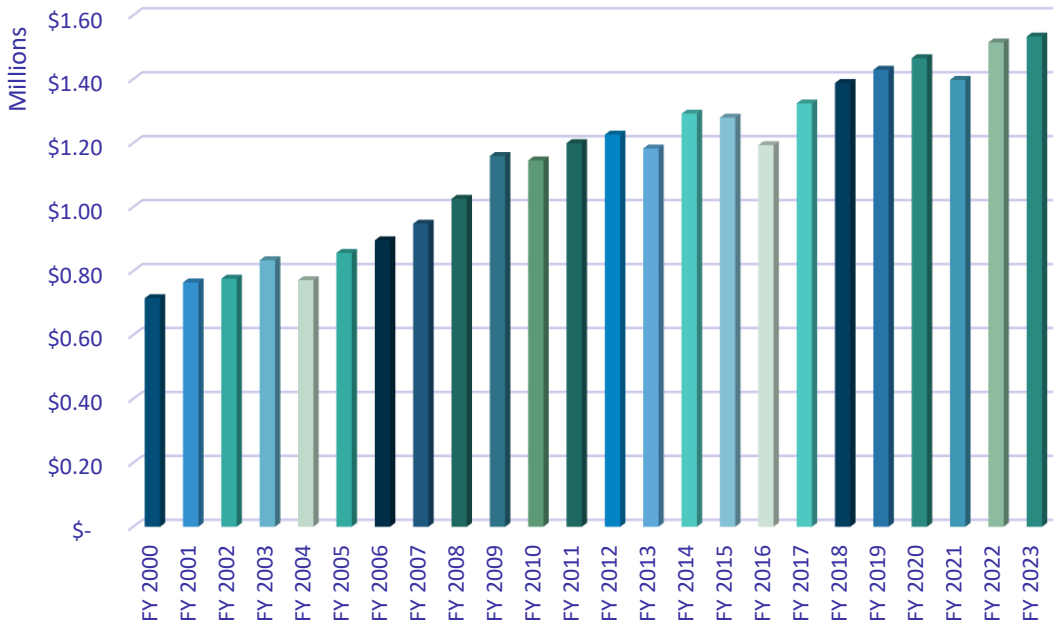


Figure 56 – Tax Commissioner - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	1,250,564	1,335,004	1,301,591	1,400,515	1,290,009	(110,506)	(7.89)%
Services & Contracts	444,791	356,187	511,370	395,737	548,198	152,461	38.53%
Fleet Rentals	29,796	28,983	31,534	32,203	26,594	(5,609)	(17.42)%
Utilities	5,073	5,074	4,922	5,122	2,204	(2,918)	(56.97)%
Supplies & Materials	11,146	11,547	13,801	14,170	18,788	4,618	32.59%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,741,371	1,736,795	1,863,219	1,847,747	1,885,793	38,046	2.06%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	22	22	22	22	20	23	21	(1)

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To inspect 1/3 of parcels annually	35%	32%	33%	II – Education III – Financial IV – Service
Measure: % of parcels inspected				
Goal: To have value in dispute below 5% by September 1st	<5%	<5%	<5%	III – Financial IV – Service
Measure: % of value in dispute under appeal				
Goal: To have digest files ready for Board of Commissioners by July 20 th	7/15	7/15	7/15	III – Financial IV - Service
Measure: Date that the digest is ready for the Board				

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Board of Assessors

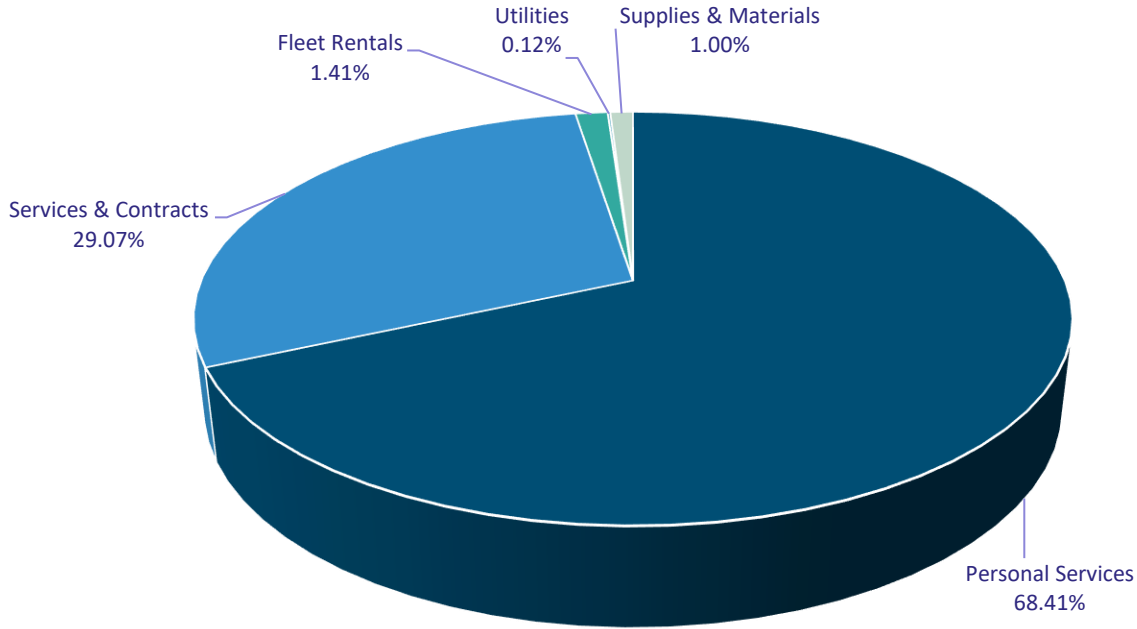


Figure 57 – Board of Assessors - Expenditures by Type

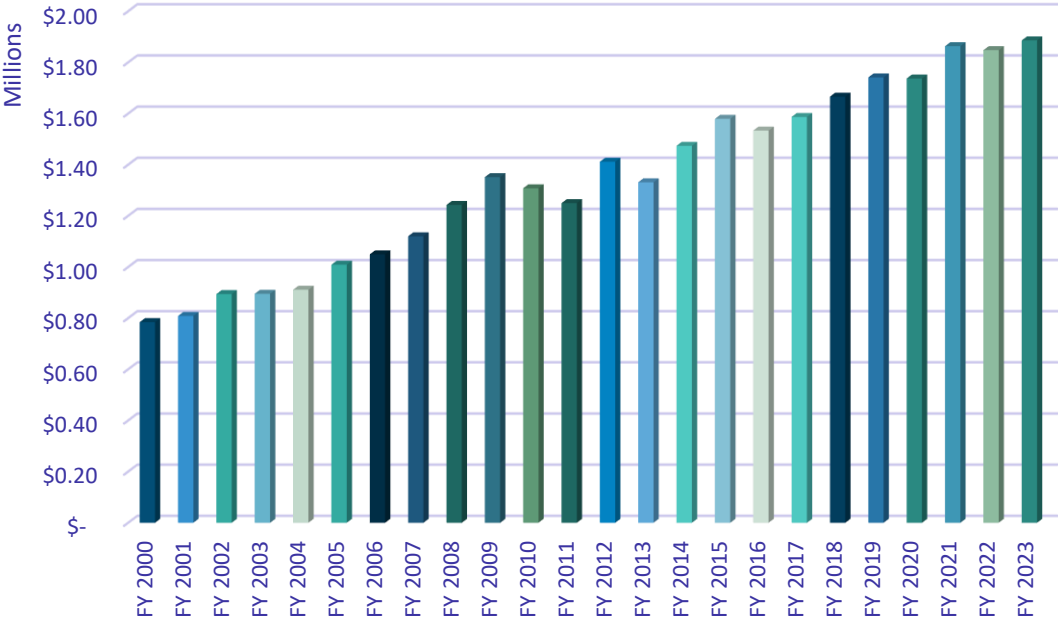


Figure 58 – Board of Assessors - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	985,406	1,020,013	1,031,414	1,210,715	1,180,814	(29,901)	(2.47)%
Services & Contracts	502,071	592,824	554,766	392,661	700,109	307,448	78.30%
Fleet Rentals	50,959	45,296	42,875	49,777	46,077	(3,700)	(7.43)%
Utilities	809,585	893,687	892,112	900,352	860,874	(39,478)	(4.38)%
Supplies & Materials	59,786	74,850	67,739	46,850	51,350	4,500	9.61%
Capital Outlay	10,425	114,961	118,392	75,000	-	(75,000)	(100.00)%
Debt Service	1,049,950	1,051,850	1,048,345	1,083,744	1,883,508	799,764	73.80%
	3,468,183	3,793,481	3,755,643	3,759,099	4,722,732	963,633	25.63%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	20	20	20	22	22	22	22	-

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 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance</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 buildings 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 training</p> <p>Measure: % of lost time incidents</p>	5%	5%	5%	I – Safety and Quality of Life 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

Facilities Maintenance

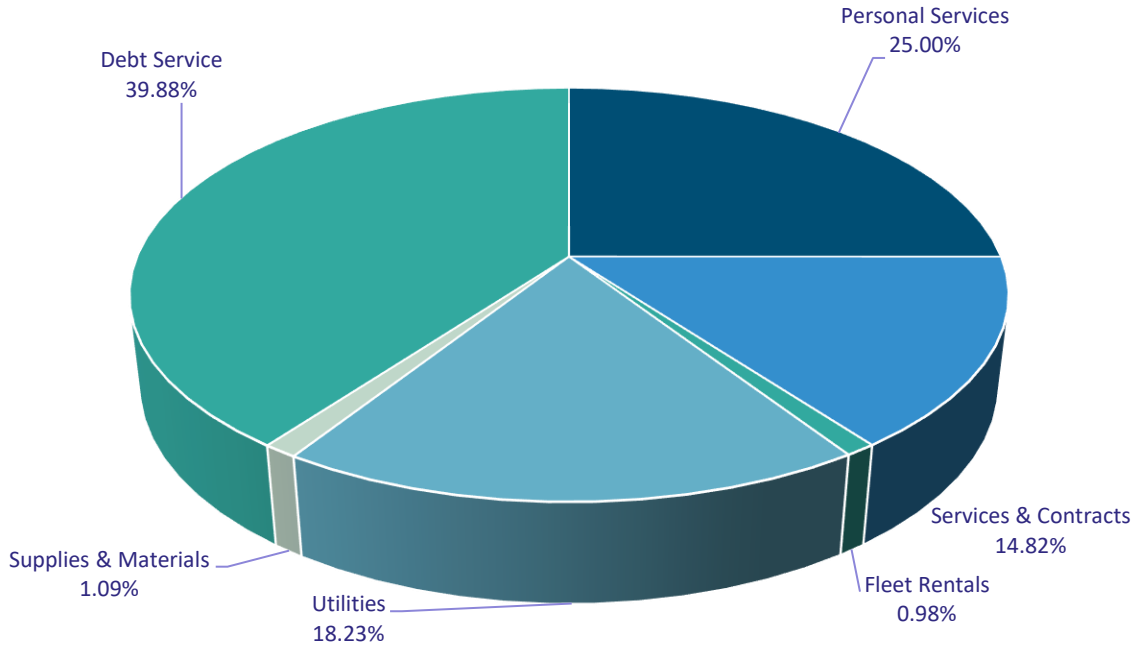


Figure 59 – Facilities Maintenance - Expenditures by Type

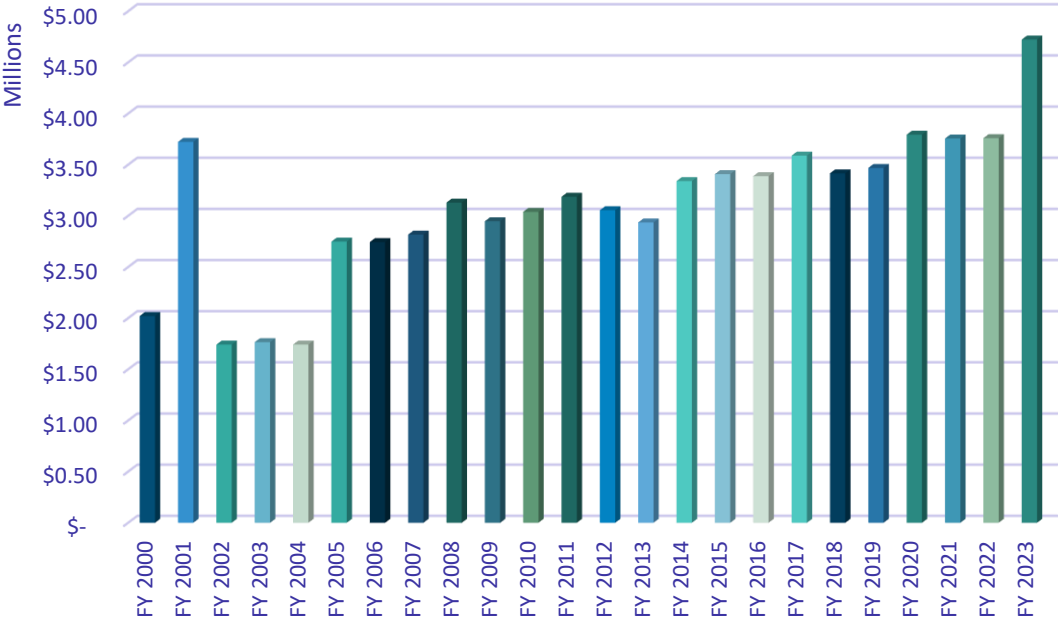


Figure 60 – Facilities Maintenance - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	576,122	567,645	531,299	604,474	592,143	(12,331)	(2.04)%
Services & Contracts	30,894	37,106	21,467	6,656	10,050	3,394	50.99%
Fleet Rentals	25,031	19,444	19,375	19,144	20,441	1,297	6.77%
Utilities	4,856	5,008	4,462	4,497	4,483	(14)	(0.31)%
Supplies & Materials	7,715	899	2,516	3,000	3,800	800	26.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	644,617	630,102	579,119	637,771	630,917	(6,854)	(1.07)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	6.5	6.5	7	6	7	7	6	-

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 2021	FY 2022	FY 2023	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 roads</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 inspection services 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

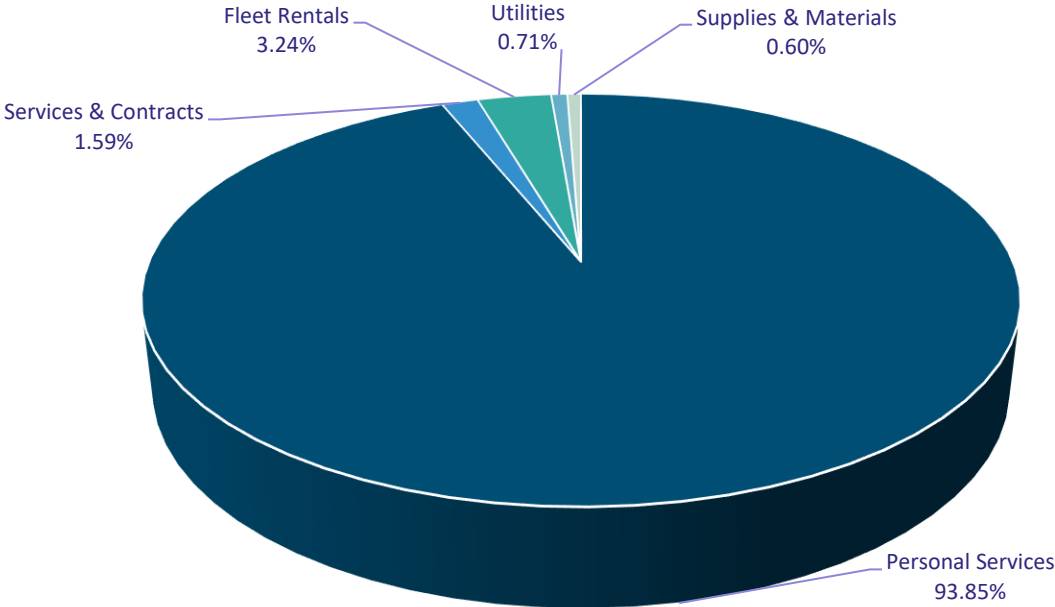


Figure 61 – Engineering Services - Expenditures by Type

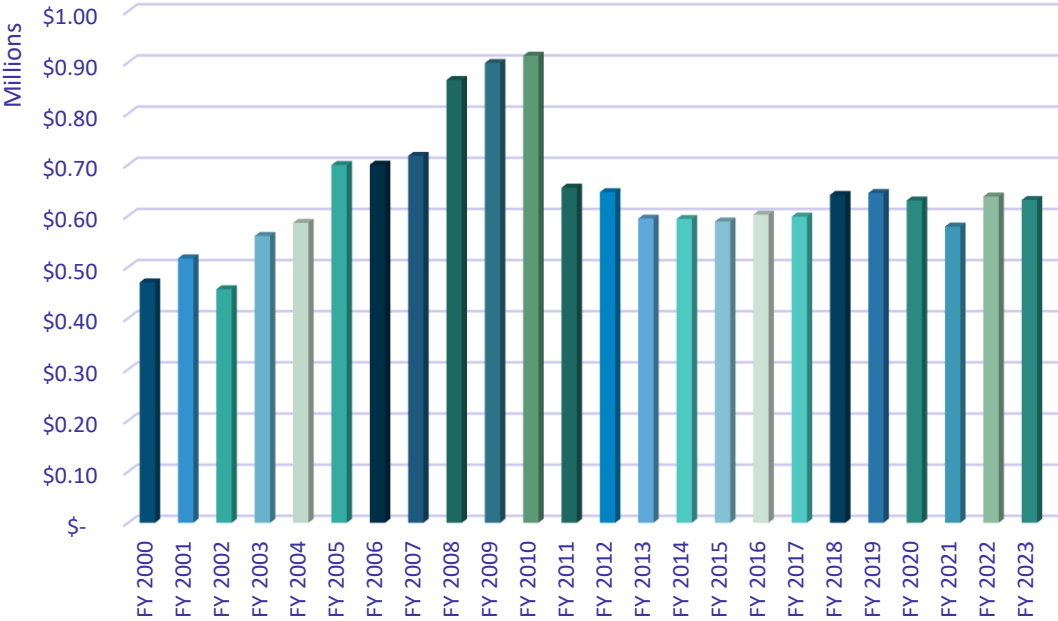


Figure 62 – Engineering Services - Expenditure History

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NPDES - Stormwater

This division is a part of the Engineering Department which relates to monitoring of stormwater and public education. The division will be expanded in the coming year to include maintenance of easements.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	68,492	68,492	100.00%
Services & Contracts	1,525	14,240	78,055	-	77,900	77,900	100.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	746	748	738	-	750	750	100.00%
Supplies & Materials	1,805	260	1,811	-	2,050	2,050	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	4,076	15,248	80,603	-	149,192	149,192	100.00%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	-	-	-	1	1	1	1

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NPDES - Stormwater

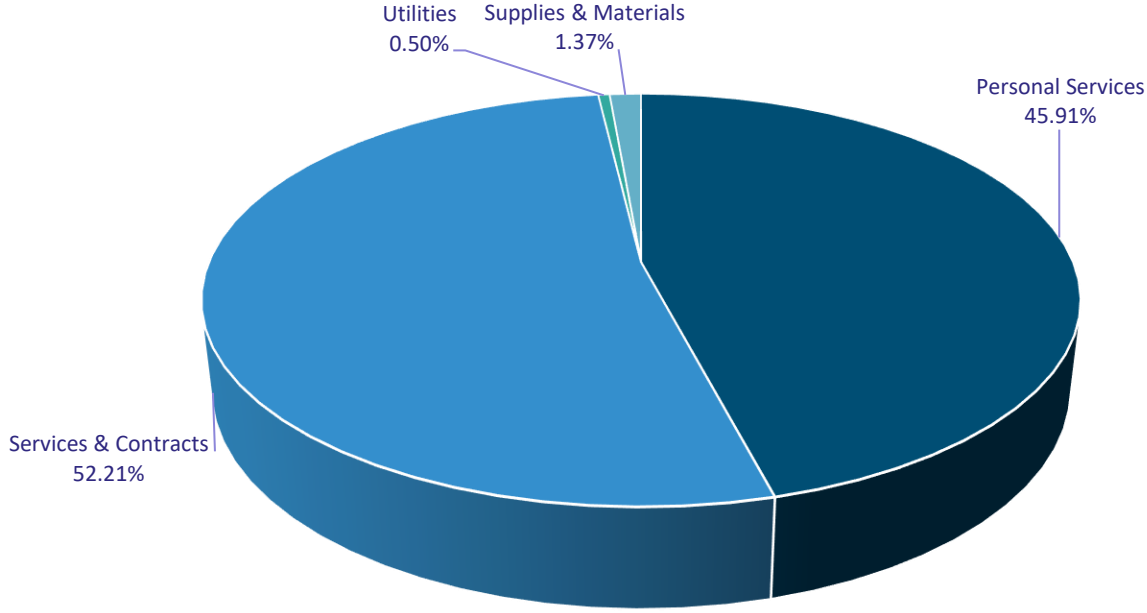


Figure 63 – NPDES - Stormwater - Expenditures by Type

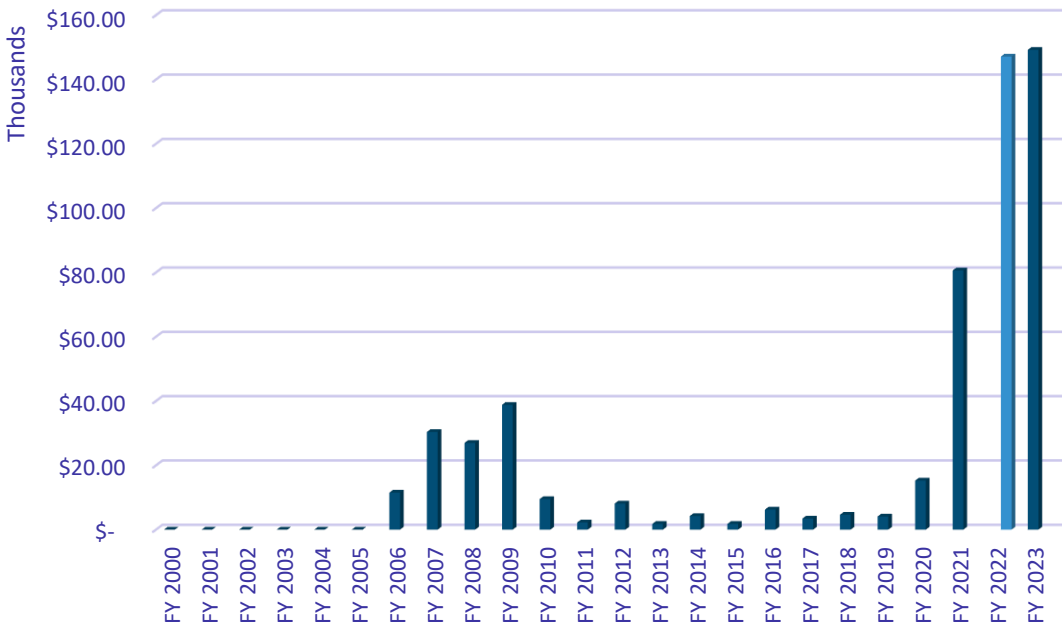


Figure 64 – NPDES - Stormwater - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	336,344	362,103	361,278	389,368	410,420	21,052	5.41%
Services & Contracts	79,396	94,061	92,940	103,856	100,301	(3,555)	(3.42)%
Fleet Rentals	3,710	14,763	18,445	14,763	8,557	(6,206)	(42.04)%
Utilities	4,827	3,035	2,791	2,703	3,124	421	15.58%
Supplies & Materials	1,049	1,733	1,126	3,000	2,300	(700)	(23.33)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	425,326	475,695	476,850	513,690	524,702	11,012	2.14%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	14	14	14	14	14	14	15	1

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To use ADR to dispose of at least 90% of cases annually	90%	92%	90%	III – Financial IV – Service

Measure: T of cases settled through ADR

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Superior Court

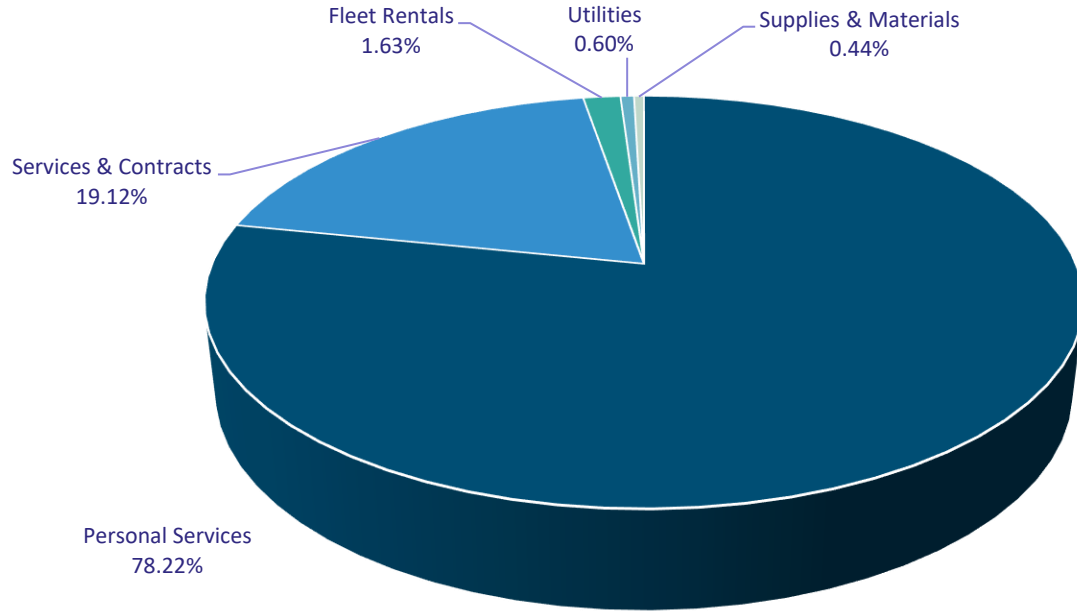


Figure 65 – Superior Court - Expenditures by Type

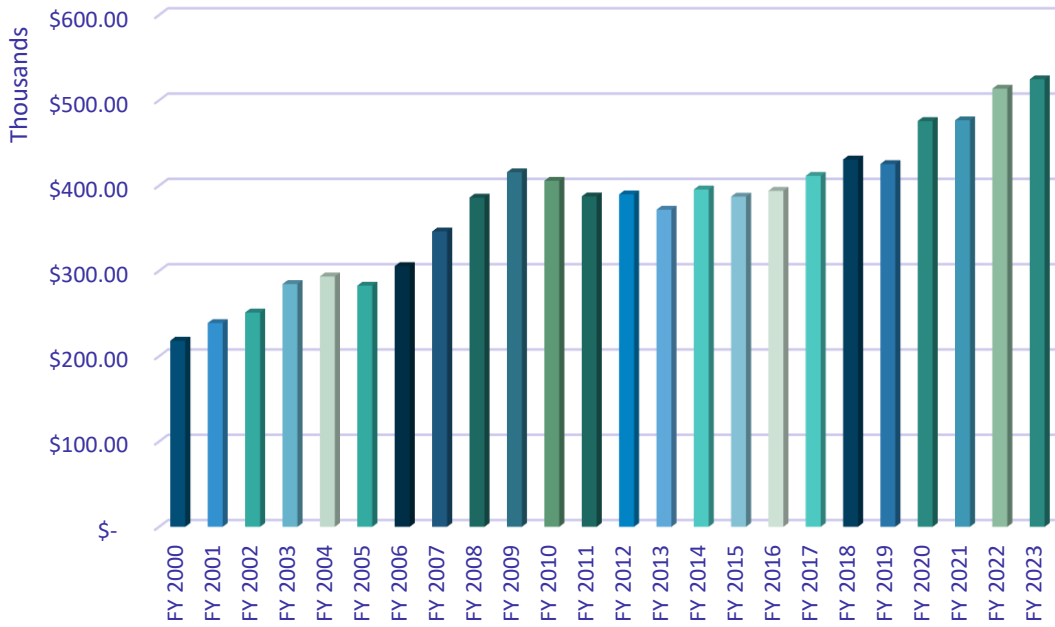


Figure 66 – Superior Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	64,773	67,491	68,056	66,975	66,530	(445)	(0.66)%
Services & Contracts	41,085	46,754	48,832	40,441	48,100	7,659	18.94%
Fleet Rentals	2,889	6,079	1,927	2,867	3,283	416	14.51%
Utilities	498	501	487	500	500	-	0.00%
Supplies & Materials	146	352	38	170	170	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	109,391	121,178	119,341	110,953	118,583	7,630	6.88%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	1	1	1	1	1	1	1	-

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To increase number of releases by 3% annually	1%	-	2%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % increase in pre-trial releases				
Goal: To increase the number of participants employed by 3% annually	2%	1%	3%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % increase in employment				
Goal: To increase the number of participants in treatment by 10% annually	16%	18%	19%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % of participants in treatment programs				

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Community Corrections

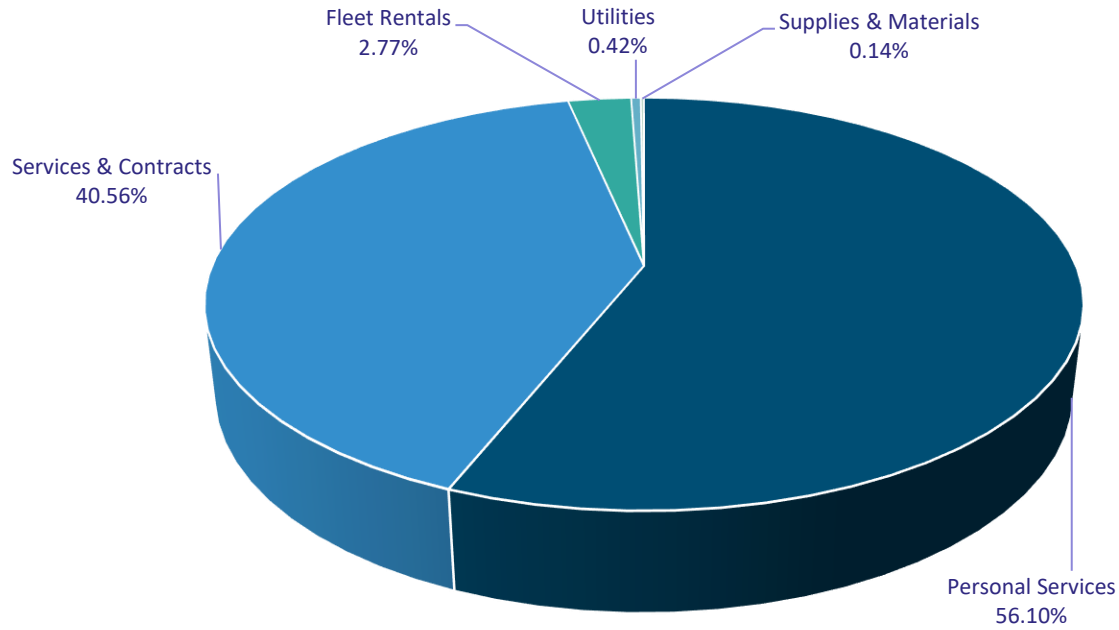


Figure 67 – Community Corrections - Expenditures by Type

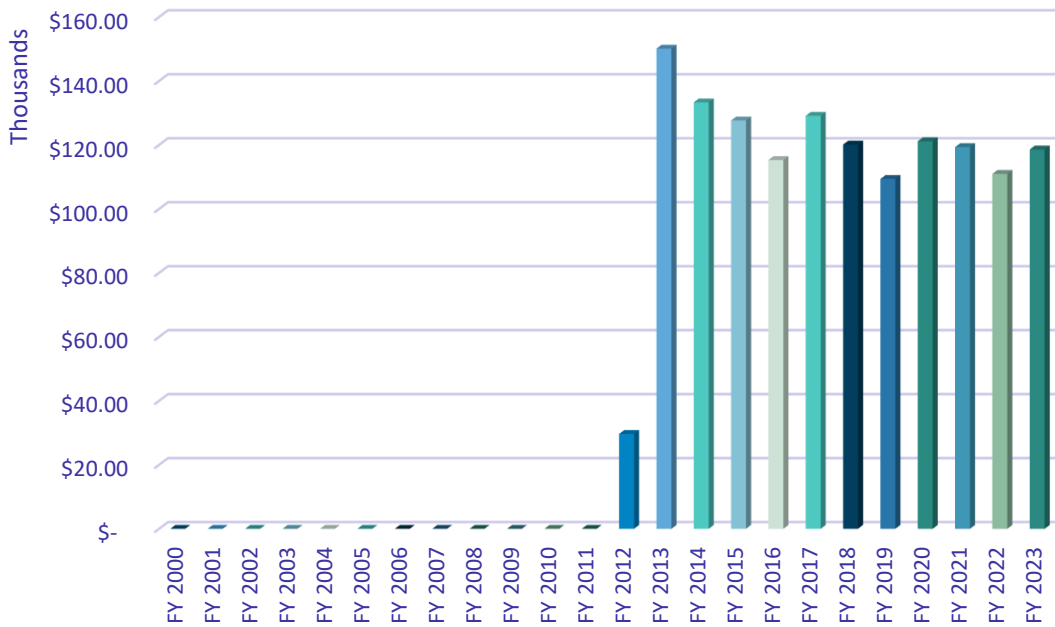


Figure 68 – Community Corrections - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	1,255,837	1,301,979	1,320,487	1,377,102	1,517,566	140,464	10.20%
Services & Contracts	219,642	179,133	131,100	227,230	213,353	(13,877)	(6.11)%
Fleet Rentals	78,705	87,826	120,516	91,452	51,895	(39,557)	(43.25)%
Utilities	1,291	857	674	816	677	(139)	(17.03)%
Supplies & Materials	23,147	14,977	15,925	15,000	17,000	2,000	13.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,578,621	1,584,772	1,588,702	1,711,600	1,800,491	88,891	5.19%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	23	23	23	23	25	25	26	3

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce wait time for citations to less than 10 minutes	10%	5%	4%	III – Financial IV – Service
Measure: % of customers waiting more than 10 minutes				
Goal: To reduce wait time for real estate customers to less than 20 minutes	<1%	<1%	<1%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % of customers waiting more than 20 minutes				

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Clerk of Court

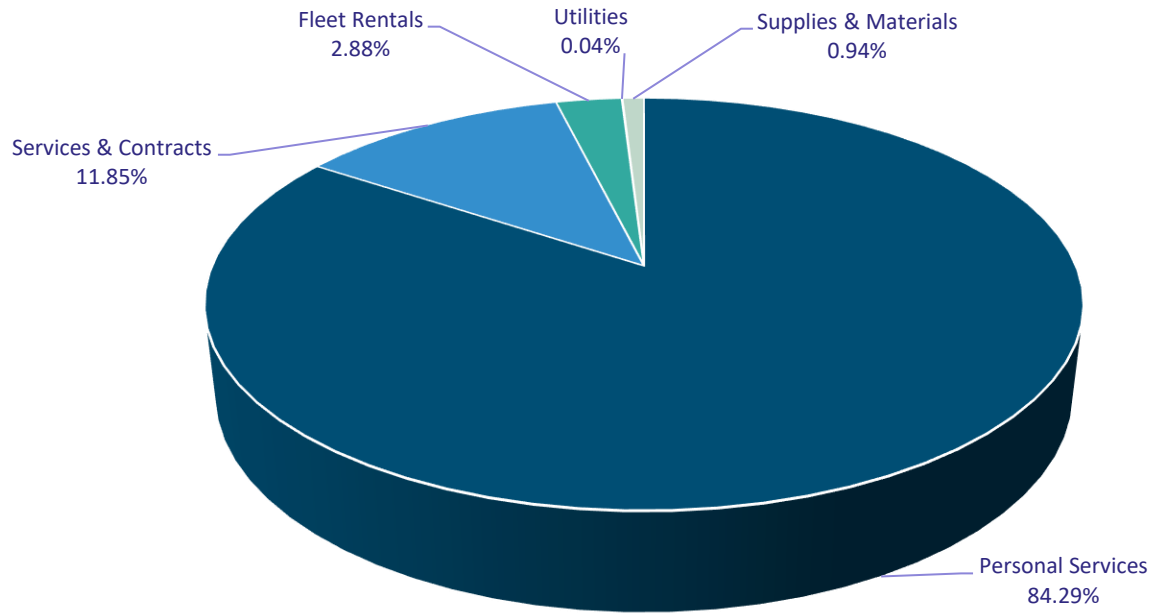


Figure 69 – Clerk of Court - Expenditures by Type

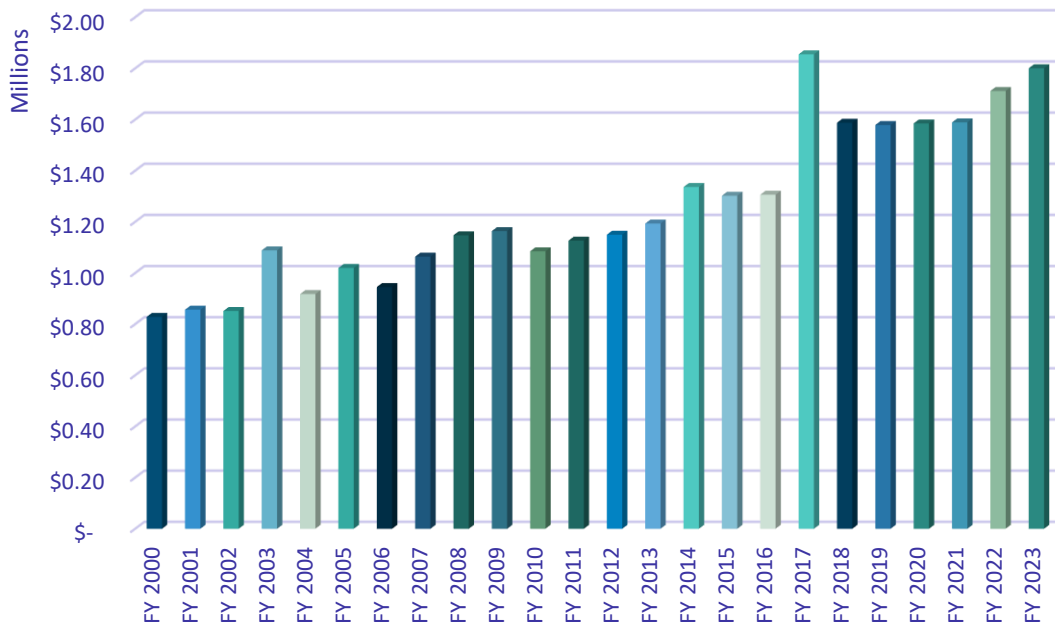


Figure 70 – Clerk of Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	567,438	624,522	633,258	653,198	672,787	19,589	3.00%
Services & Contracts	139,861	133,465	180,269	195,926	215,864	19,938	10.18%
Fleet Rentals	25,400	31,763	40,547	28,072	20,856	(7,216)	(25.71)%
Utilities	1,140	77	1,431	1,540	1,540	-	0.00%
Supplies & Materials	6,431	10,649	6,340	6,000	6,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	740,270	800,476	861,846	884,736	917,047	32,311	3.65%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	6	7	7	7	7	7	7	-

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To foster relationships through community outreach	15	15	15	I – Safety and Quality of Life II – Education
Measure: # of programs				
Goal: To increase graduates of DUI program	50	50	50	I – Safety and Quality of Life III – Financial IV – Service
Measure: # of participants graduating				
Goal: To divert cases from probation through a traffic violations bureau	10,000	10,000	10,000	I – Safety and Quality of Life III – Financial IV - Service
Measure: # of cases diverted through a traffic violations bureau				

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State Court

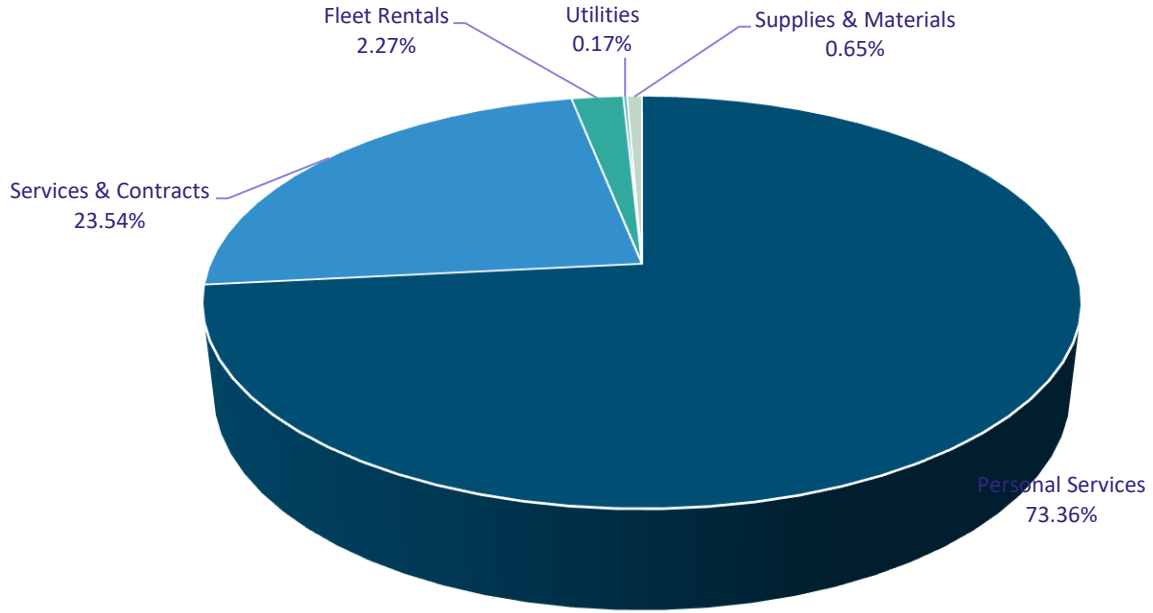


Figure 71 – State Court - Expenditures by Type

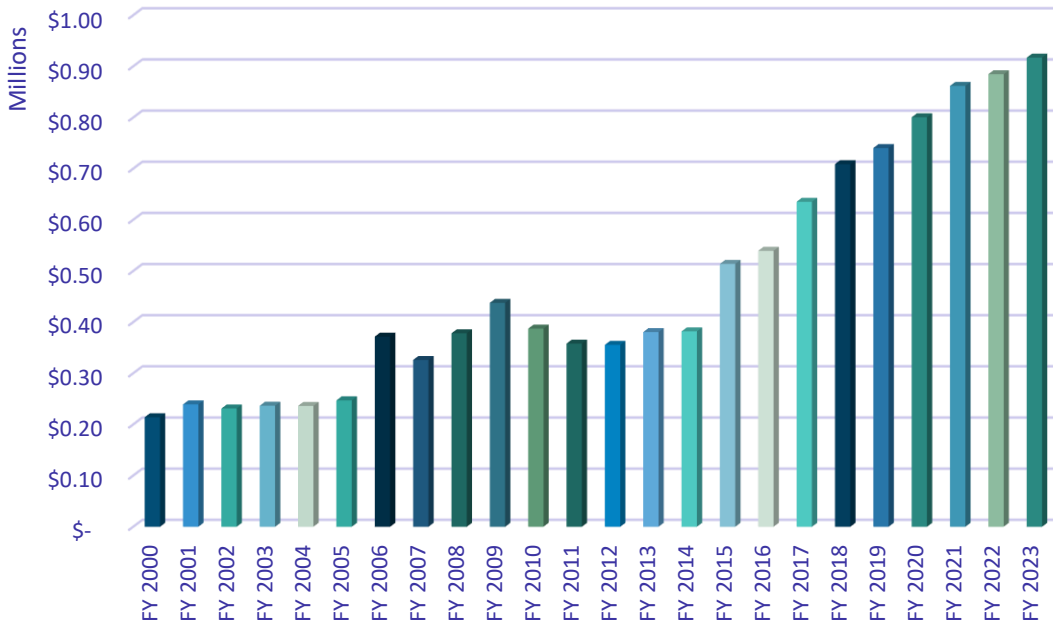


Figure 72 – State Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	480,187	493,665	496,057	518,639	505,976	(12,663)	(2.44)%
Services & Contracts	53,350	1,720	26,732	35,577	40,371	4,794	13.47%
Fleet Rentals	18,939	17,447	29,156	23,422	14,446	(8,976)	(38.32)%
Utilities	123	116	47	127	47	(80)	(62.99)%
Supplies & Materials	8,803	6,912	6,907	5,000	6,500	1,500	30.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	561,403	519,859	558,898	582,765	567,340	(15,425)	(2.65)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	6	6	6	7	6	6	6	(1)

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Solicitor General

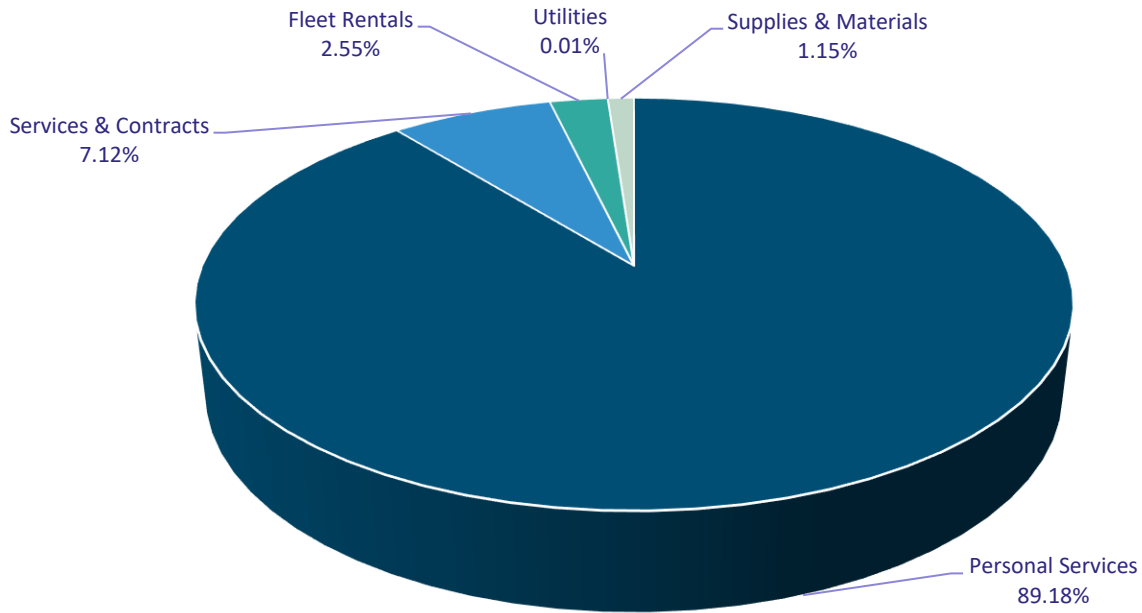


Figure 73 – Solicitor General - Expenditures by Type

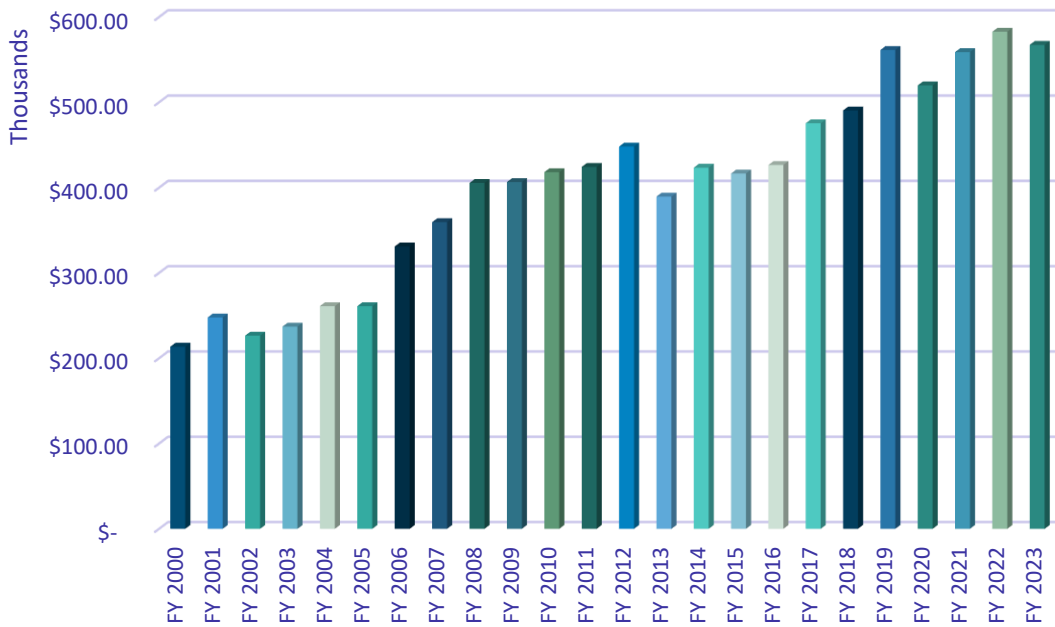


Figure 74 – Solicitor General - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	771,337	839,954	862,634	914,064	985,978	71,914	7.87%
Services & Contracts	49,305	45,455	41,582	51,067	52,971	1,904	3.73%
Fleet Rentals	72,927	74,402	97,632	86,557	78,525	(8,032)	(9.28)%
Utilities	4,007	4,812	4,738	4,954	5,317	363	7.33%
Supplies & Materials	7,521	7,387	7,802	8,450	7,000	(1,450)	(17.16)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	905,097	972,010	1,014,388	1,065,092	1,129,791	64,669	6.07%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	11	12	12	12	12	13	13	1

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 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To hold first appearance hearings within 24 hours of arrest</p> <p>Measure: % of defendants having first appearances within 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 for warrantless arrests</p> <p>Measure: % of probable cause presented within 24 hours</p>	98%	100%	100%	I – Safety and Quality of Life IV – Service

Magistrate Court

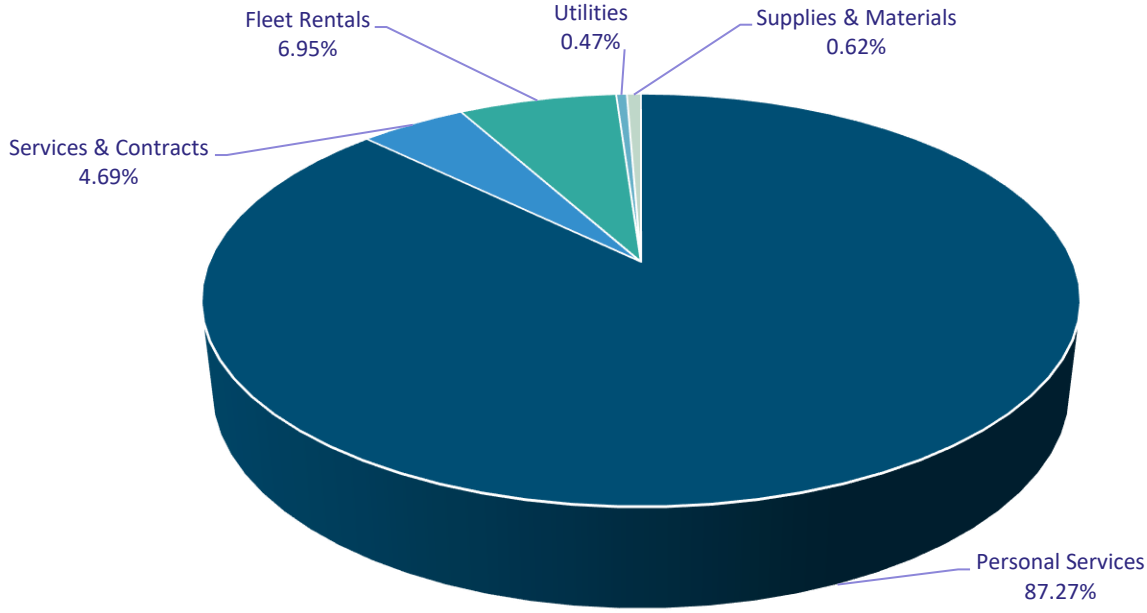


Figure 75 – Magistrate Court - Expenditures by Type

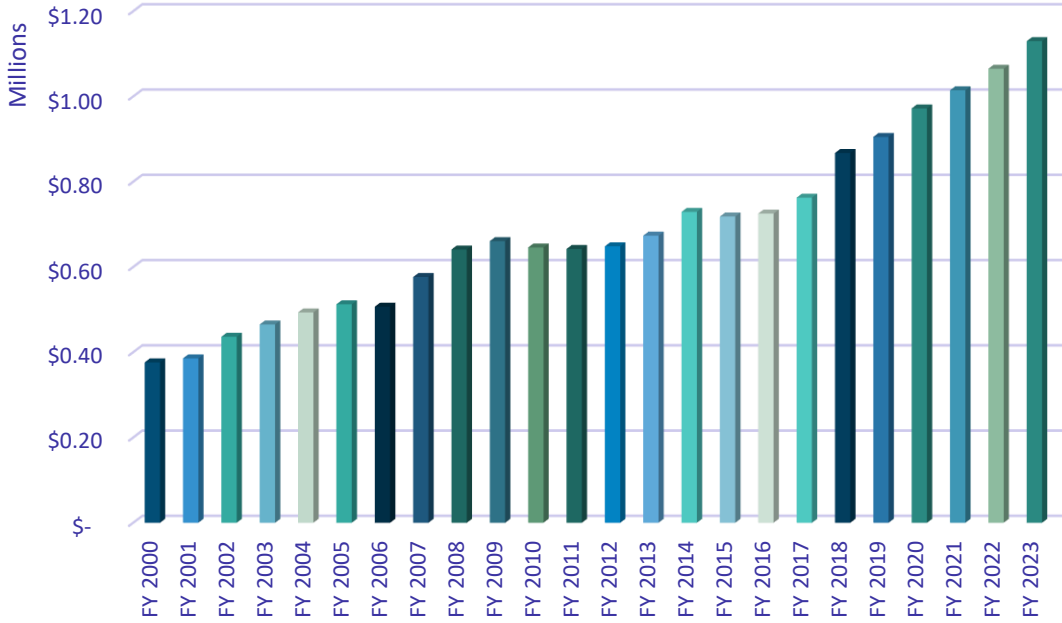


Figure 76 – Magistrate Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	430,379	432,576	455,368	476,460	494,377	17,917	3.76%
Services & Contracts	15,554	13,607	10,131	17,830	19,905	1,175	6.59%
Fleet Rentals	31,561	30,489	42,005	45,047	35,670	(9,377)	(20.82)%
Utilities	1,131	1,148	1,030	1,139	1,055	(84)	(7.37)%
Supplies & Materials	5,012	4,615	8,303	4,000	4,250	250	6.25%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	483,636	482,436	516,837	544,476	554,357	9,881	1.81%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	7	7	7	7	7	7	7	-

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To develop a quarterly lunch and learn for conservators to teach them about planning, management and reporting	0%	10%	25%	I – Safety and Quality of Life II – Education IV – Service
Measure: % of quarterly lunch and learn program implemented				
Goal: To continue to make improvements to the website to allow citizens to conduct more services remotely	10%	50%	75%	I – Safety and Quality of Life IV – Service
Measure: % of website improvements implemented				

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Probate Court

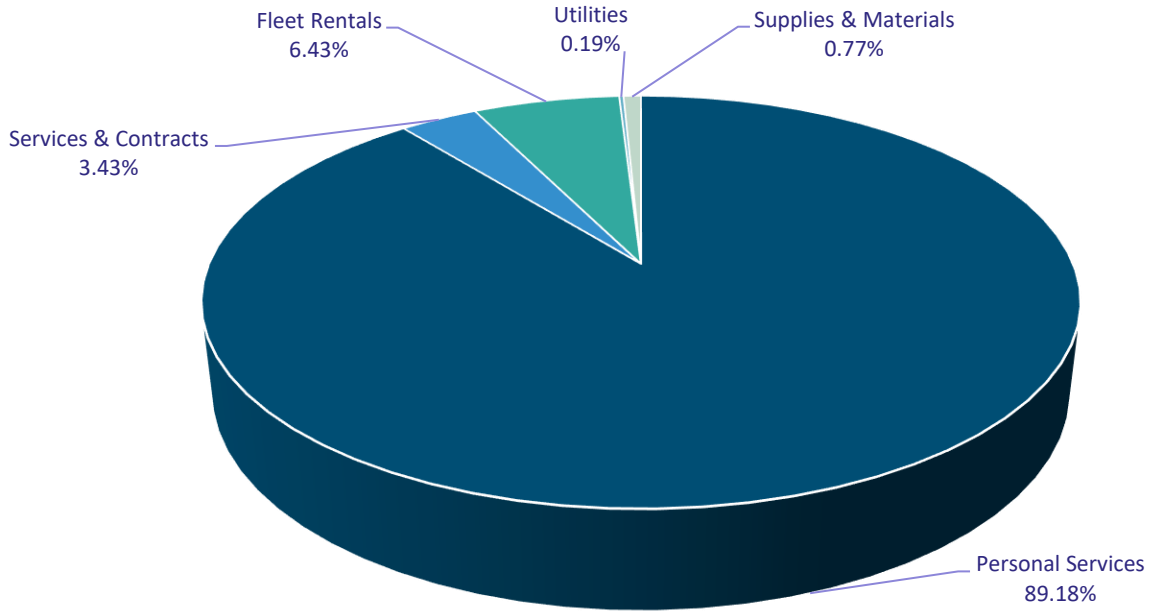


Figure 77 – Probate Court - Expenditures by Type

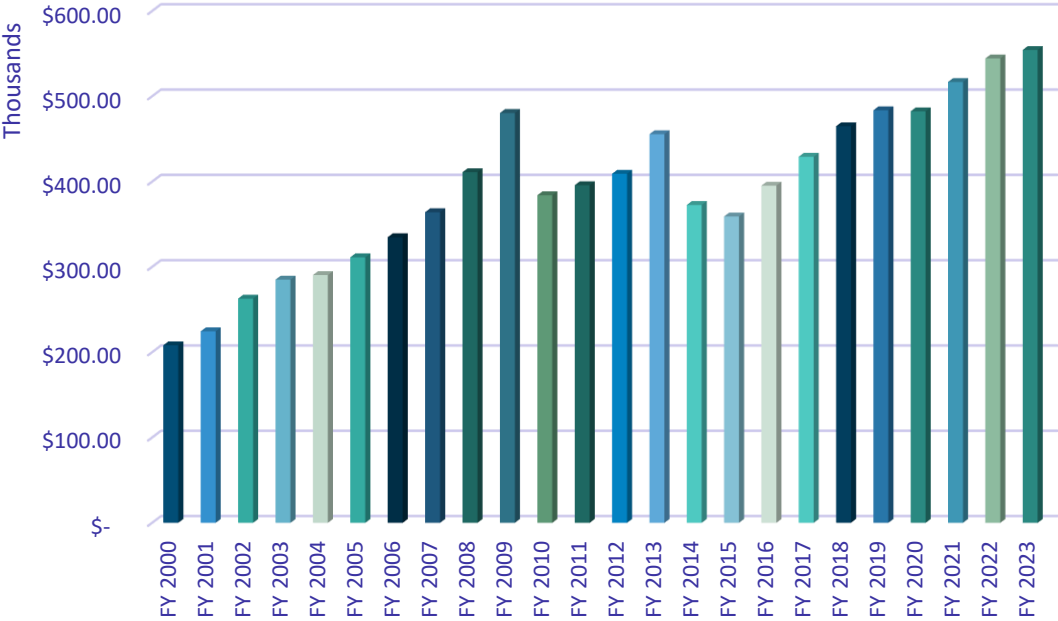


Figure 78 – Probate Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	98,047	105,976	158,785	159,326	158,920	(406)	(0.25)%
Services & Contracts	52,664	73,219	68,485	88,707	43,787	(44,920)	(50.64)%
Fleet Rentals	-	-	-	30	38	8	26.67%
Utilities	-	-	352	500	500	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	150,711	179,195	227,622	248,563	203,245	(45,318)	(18.23)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	2	2	3	3	3	3	3	-

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Juvenile Court

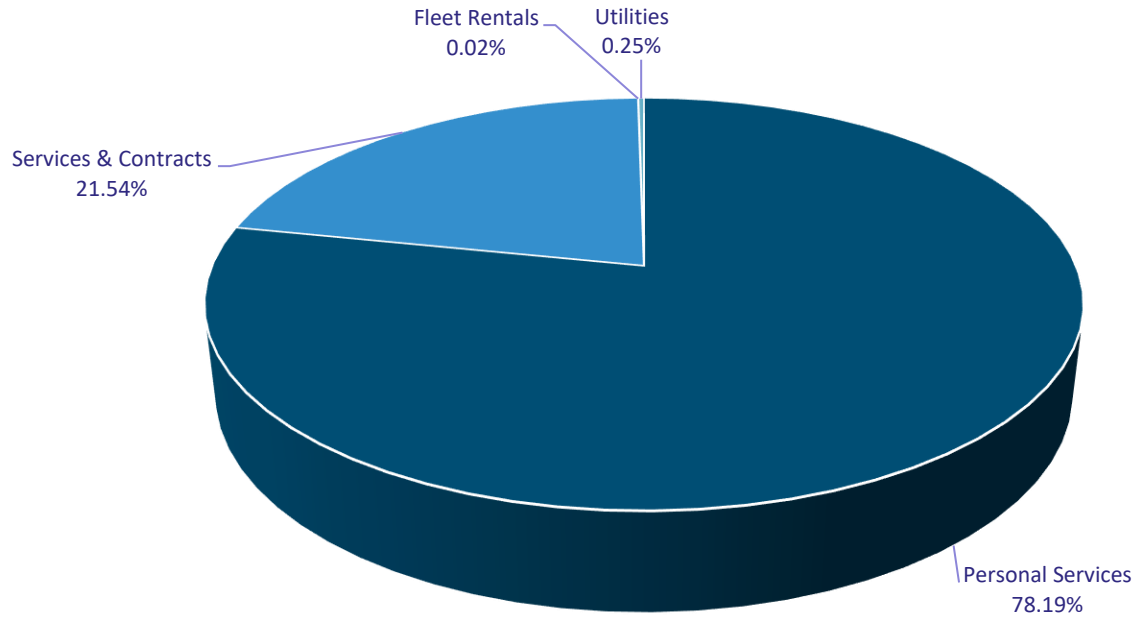


Figure 79 – Juvenile Court - Expenditures by Type

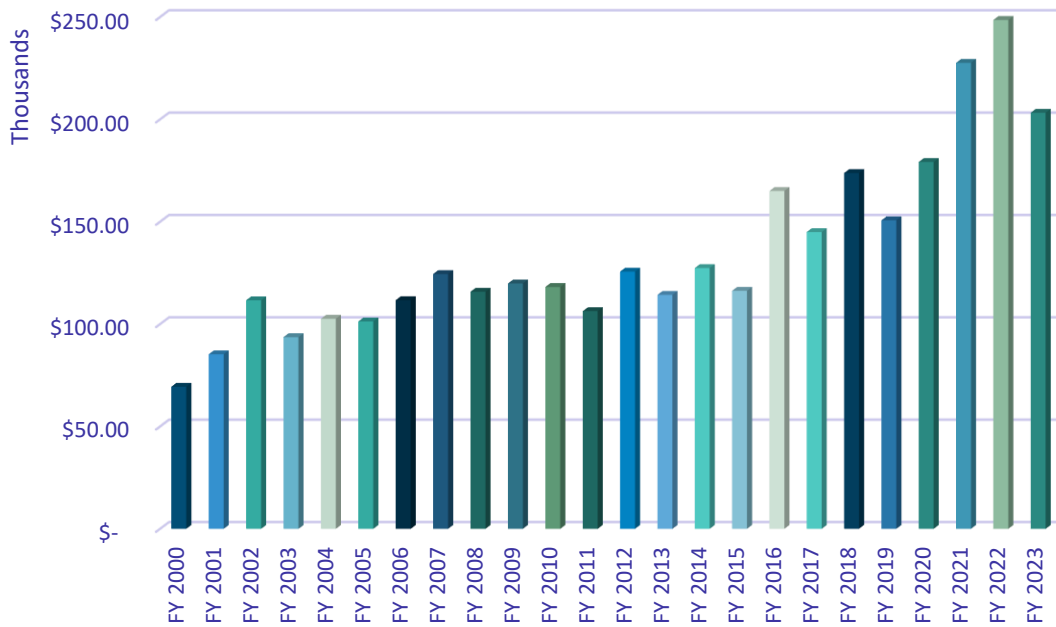


Figure 80 – Juvenile Court - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	504,218	548,433	668,482	827,949	906,418	78,469	9.48%
Services & Contracts	36,529	32,597	25,538	23,498	24,727	1,229	5.23%
Fleet Rentals	9,238	4,522	5,783	7,835	9,885	2,050	26.16%
Utilities	3,164	2,859	3,452	3,425	4,391	966	28.20%
Supplies & Materials	9,167	18,838	14,048	13,328	15,000	1,672	12.55%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	562,316	607,249	717,303	876,035	960,421	84,386	9.63%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	8	9	12	13	14	14	14	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 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce probation violations for non-payment by 5% annually	5%	5%	5%	I – Safety and Quality of Life II – Education IV – Service
Measure: % reduction in non-payment violations				

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Probation

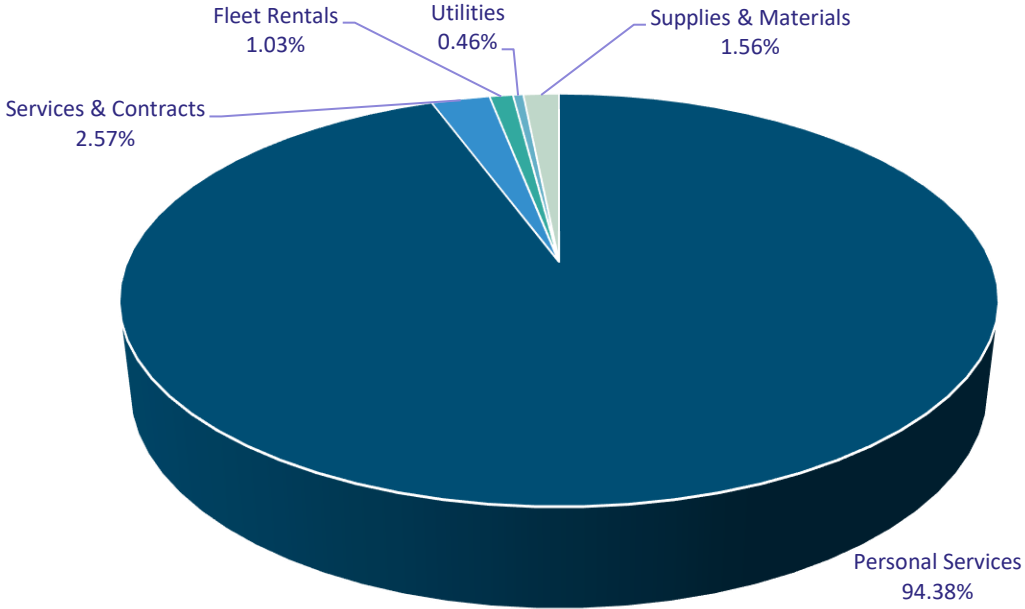


Figure 81 – Probation - Expenditures by Type

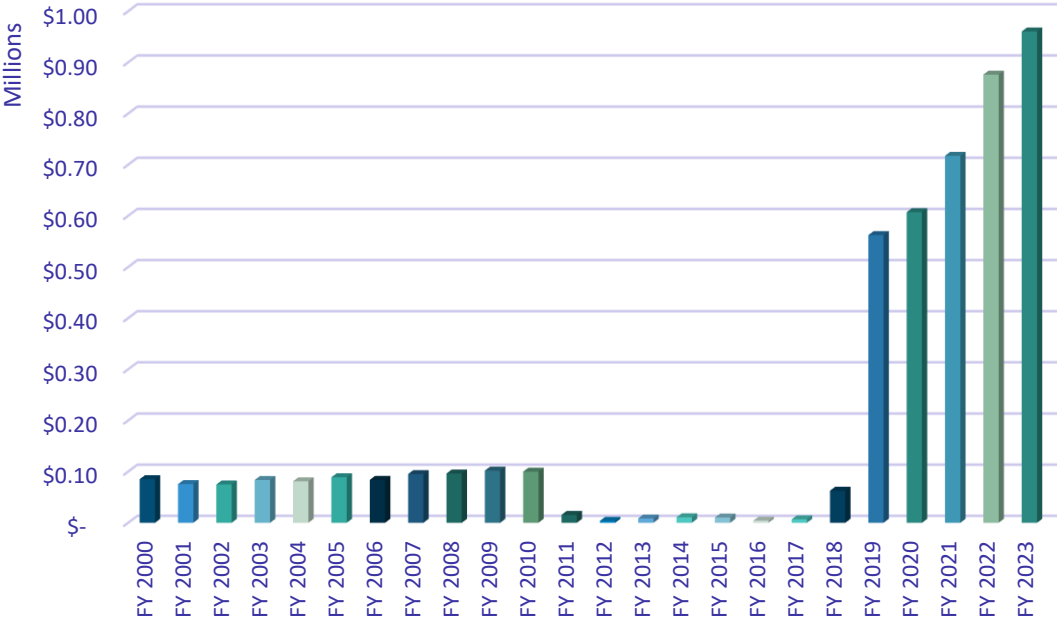


Figure 82 – Probation - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	14,402,653	14,563,874	14,309,804	15,032,716	14,482,580	(550,136)	(3.66)%
Services & Contracts	3,385,874	3,913,499	3,900,463	3,623,629	5,468,895	1,845,266	50.92%
Fleet Rentals	1,220,496	1,280,456	1,238,351	1,344,778	1,300,570	(44,208)	(3.29)%
Utilities	213,979	294,259	73,797	74,000	78,855	4,855	6.56%
Supplies & Materials	90,123	86,091	91,046	86,350	79,250	(7,100)	(8.22)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	19,313,126	20,138,179	19,613,461	20,161,473	21,410,150	1,248,677	6.19%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	238	238	238	238	237	237	237	(1)

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Sheriff

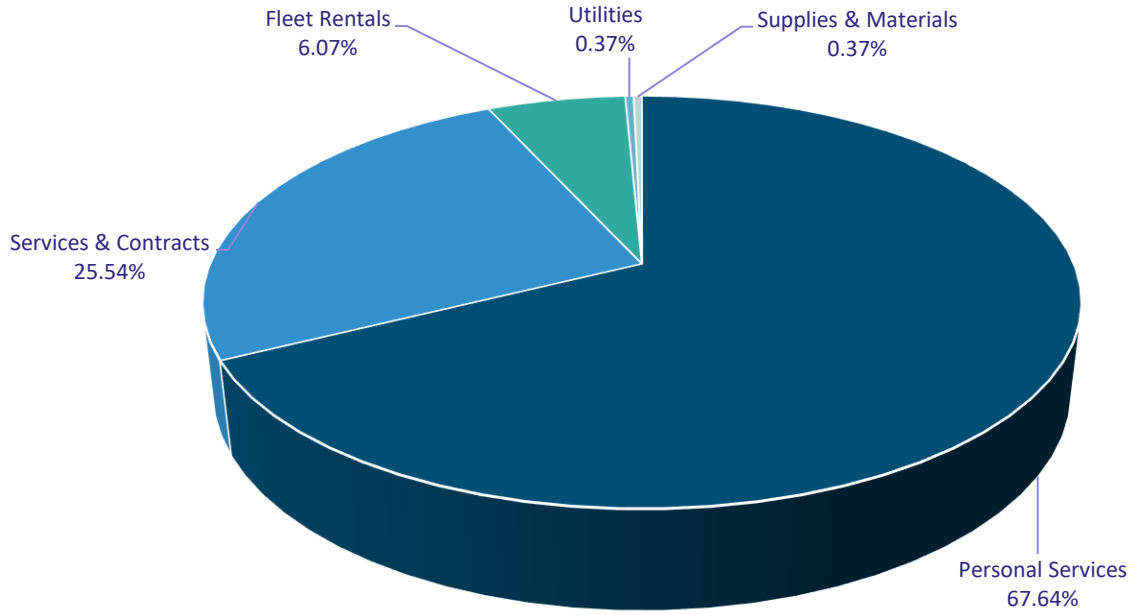


Figure 83 – Sheriff - Expenditures by Type

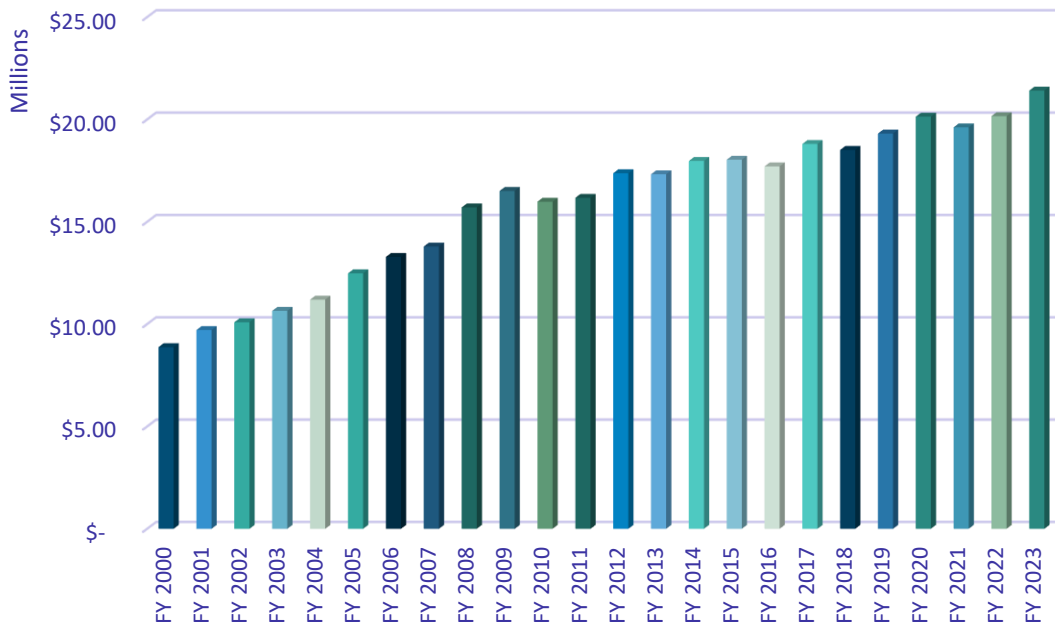


Figure 84 – Sheriff - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	685,908	712,658	713,301	714,575	792,527	77,952	10.91%
Services & Contracts	116,329	109,754	97,130	116,303	107,791	(8,512)	(7.32)%
Fleet Rentals	39,705	27,184	39,032	38,806	47,145	8,339	21.49%
Utilities	2,989	4,441	5,204	5,225	5,225	-	0.00%
Supplies & Materials	34,723	31,762	41,807	37,750	40,196	2,446	6.48%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	879,654	885,799	896,473	912,569	992,884	80,225	8.79%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	14	14	14	14	14	15	15	1

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Animal Services

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To increase the percentage of stray animals reclaimed or TNR'd (Trapped – Neutered – Released)</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%	48%	I – Safety and Quality of Life II – Education III – Financial IV – Service

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Animal Services

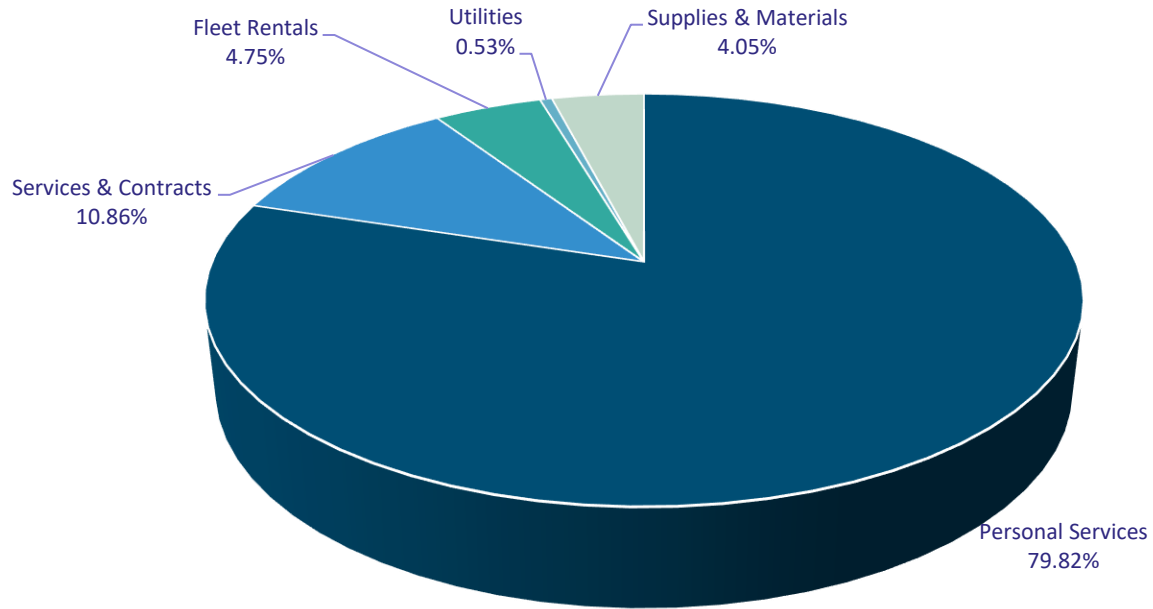


Figure 85 – Animal Services - Expenditures by Type

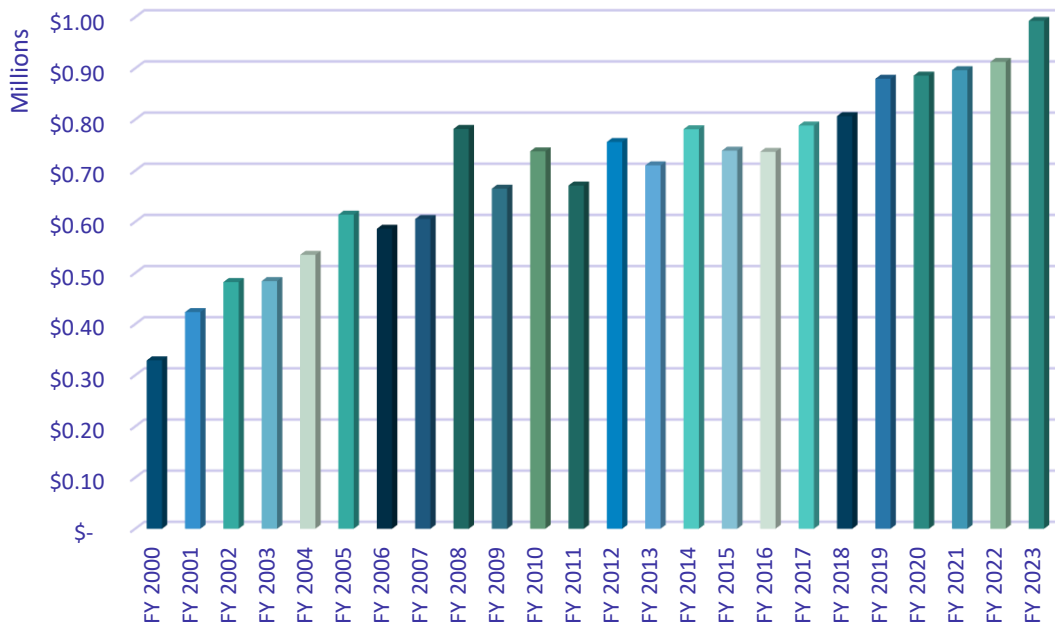


Figure 86 – Animal Services - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	65,001	88,770	122,623	128,839	133,113	4,274	3.32%
Services & Contracts	52,213	67,390	63,783	74,904	90,854	15,950	21.29%
Fleet Rentals	9,987	10,111	24,592	24,307	21,720	(2,587)	(10.64)%
Utilities	1,703	1,895	2,310	2,310	2,310	-	0.00%
Supplies & Materials	29,381	8,890	95,546	13,730	17,640	3,910	28.48%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	158,286	177,056	308,854	244,090	265,637	21,547	8.83%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	.5	1	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 2021	FY 2022	FY 2023	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 IV – Service
<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 III – Financial 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

Emergency Management

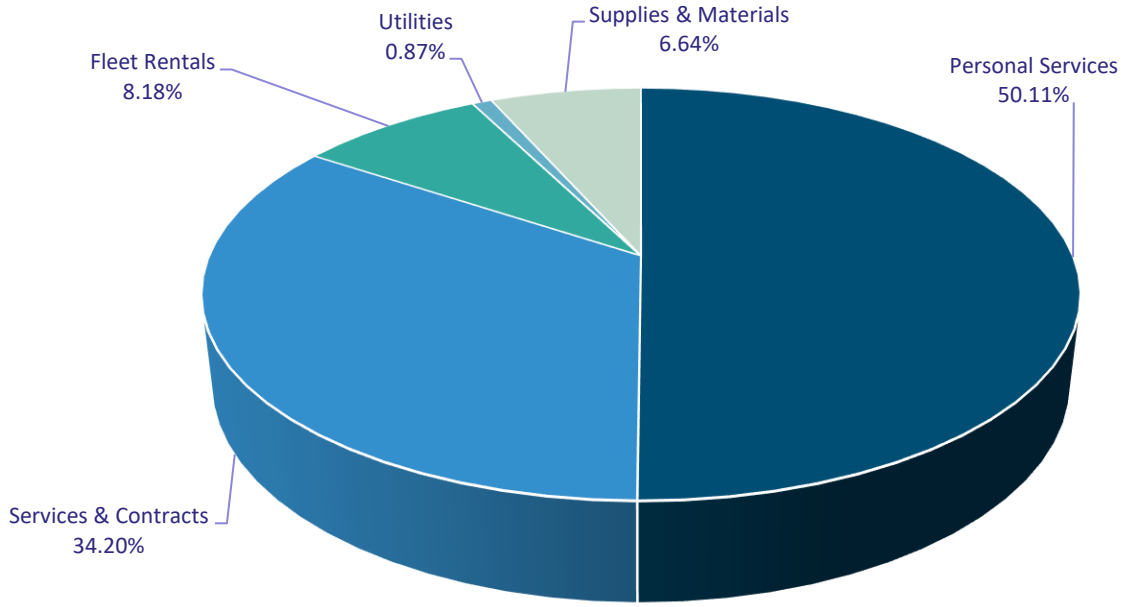


Figure 87 – Emergency Management - Expenditures by Type

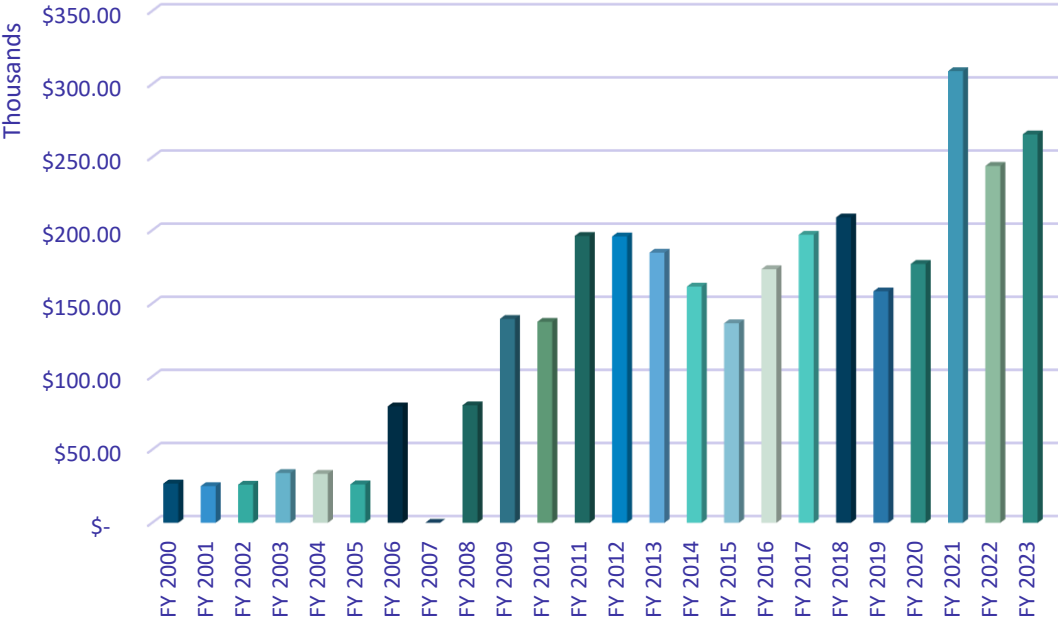


Figure 88 – Emergency Management - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	102,070	109,563	135,182	138,728	146,511	7,783	5.61%
Services & Contracts	59,936	64,210	79,259	58,010	72,507	14,497	24.99%
Fleet Rentals	4,953	833	1,062	1,131	1,011	(120)	(10.61)%
Utilities	1,759	1,285	493	1,773	506	(1,267)	(71.46)%
Supplies & Materials	1,693	3,487	1,328	2,550	2,453	(97)	(3.80)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	170,412	179,377	217,324	202,192	222,988	20,796	10.29%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	3	3	3	4	4	4	4	-

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Coroner

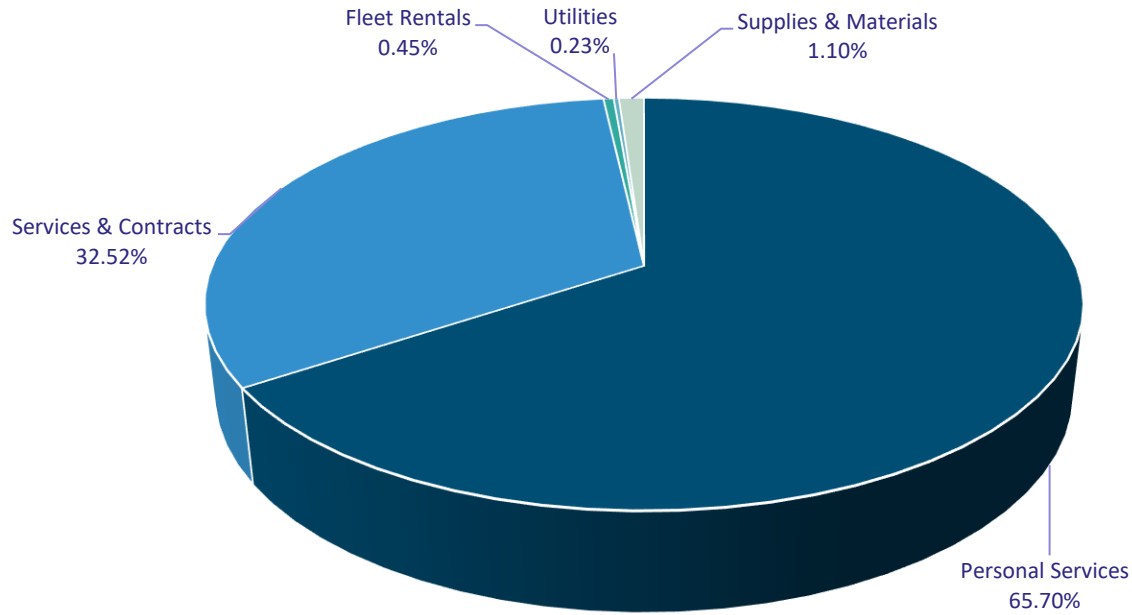


Figure 89 – Coroner- Expenditures by Type

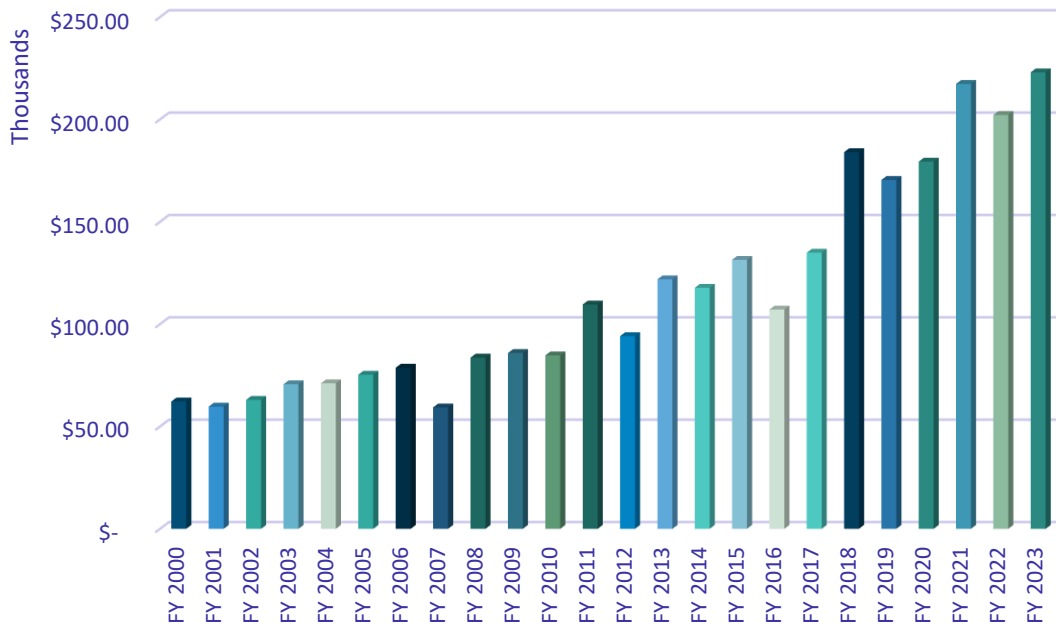


Figure 90 – Coroner - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	414,585	455,978	450,763	463,338	572,910	109,572	23.65%
Services & Contracts	65,763	44,980	48,692	57,852	43,663	(14,189)	(24.53)%
Fleet Rentals	18,151	17,808	20,447	20,829	23,220	2,391	11.48%
Utilities	3,992	4,471	3,708	4,557	2,471	(2,086)	(45.78)%
Supplies & Materials	2,974	1,999	37,540	2,775	3,475	700	25.23%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	505,466	525,236	561,150	549,351	645,739	96,388	17.55%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	6	6	6	6	7	7	7	1

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 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually	43%	36%	30%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % of work orders created through citizen complaints				
Goal: To reduce completion time for work orders to 5 days or less	8	7	6	IV – Service
Measure: # of day to complete work orders				

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Public Works - Administration

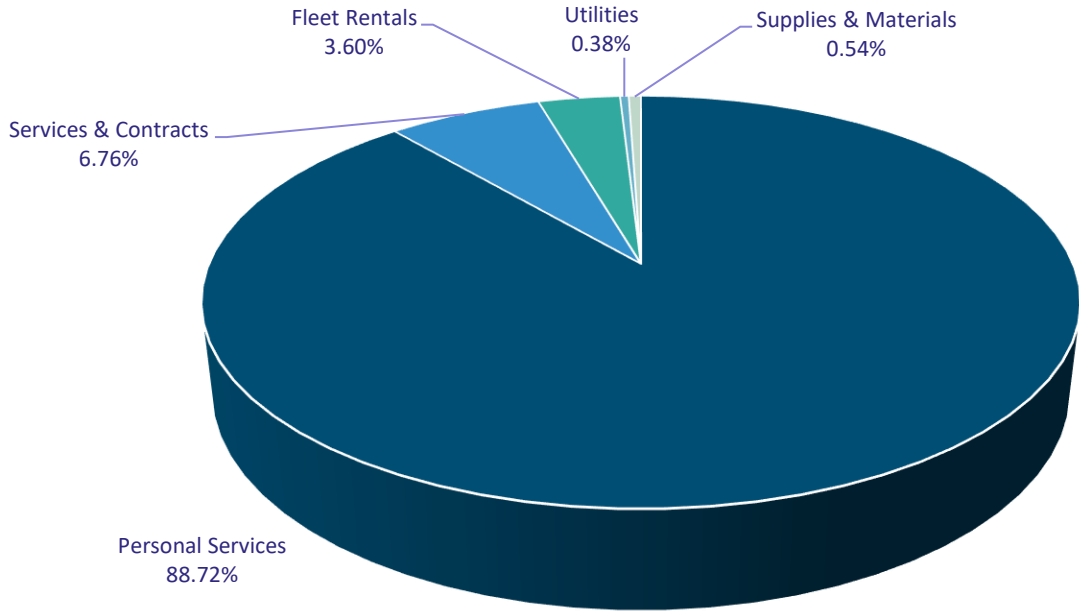


Figure 91 – Public Works - Administration - Expenditures by Type

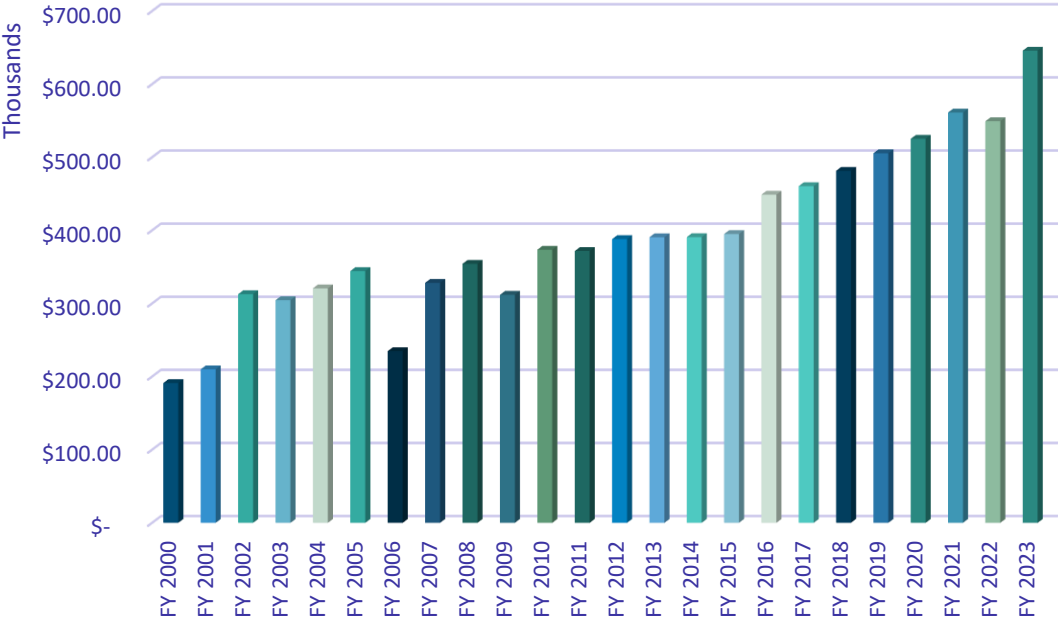


Figure 92 – Public Works - Administration - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	2,025,033	2,058,995	2,009,333	2,595,887	2,507,870	(88,017)	(3.39)%
Services & Contracts	783,569	745,676	615,245	406,160	542,360	136,200	33.53%
Fleet Rentals	700,909	668,679	820,499	800,213	1,087,260	287,047	35.87%
Utilities	13,413	14,305	14,868	14,720	16,355	1,635	11.11%
Supplies & Materials	34,652	30,551	35,371	30,705	38,075	7,370	24.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	3,557,576	3,518,206	3,495,317	3,847,685	4,191,920	344,235	8.95%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	38	38	38	44	45	47	45	1

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 2021	FY 2022	FY 2023	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 day to complete work orders</p>	8	7	6	IV – Service

Road Maintenance

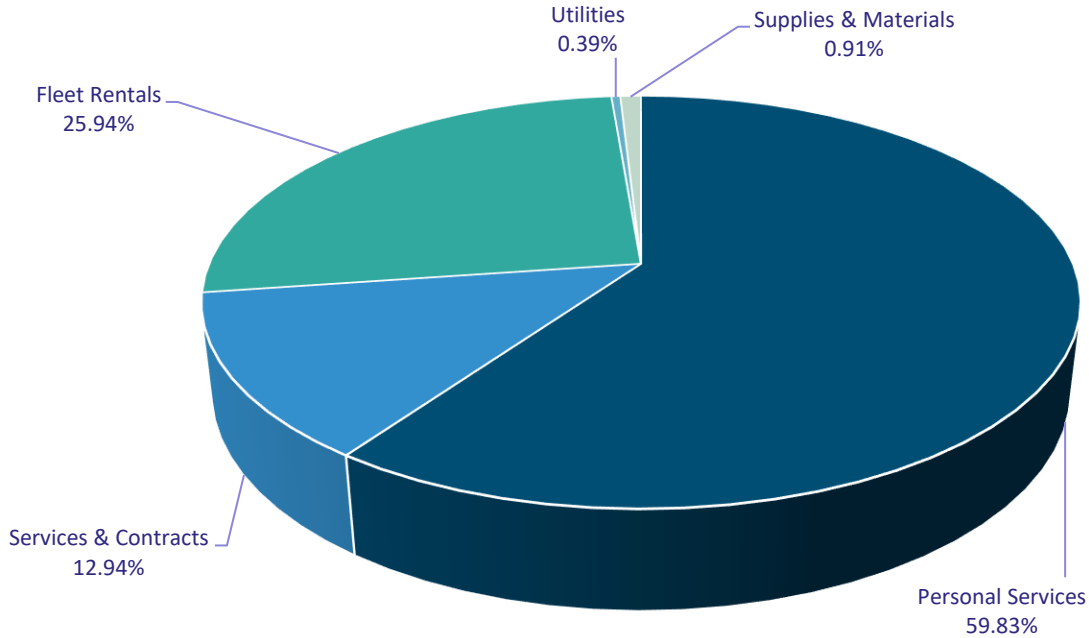


Figure 93 – Road Maintenance - Expenditures by Type

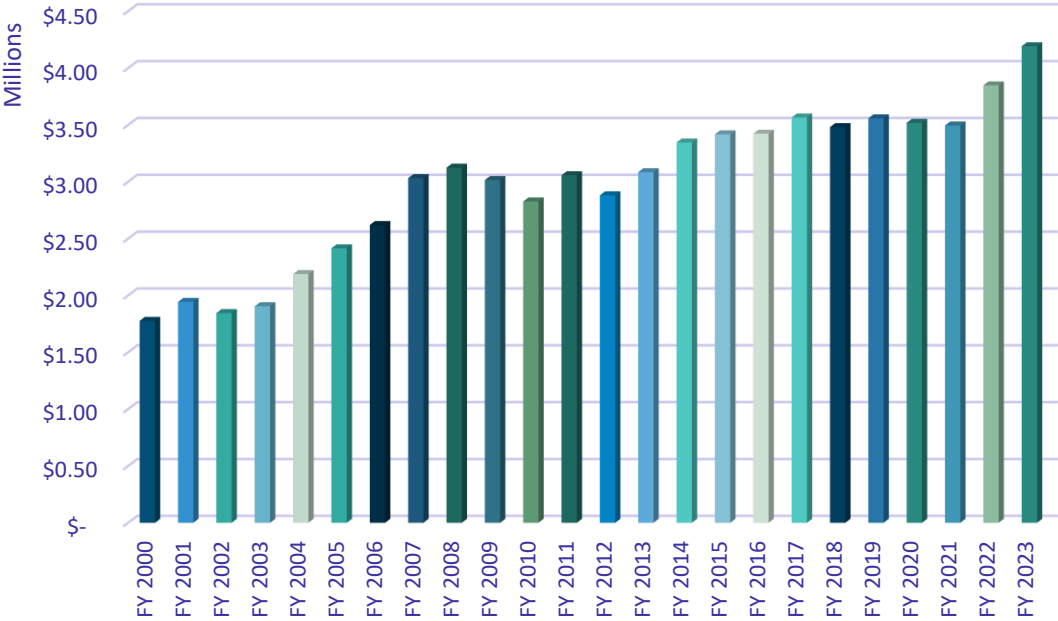


Figure 94 – Road Maintenance - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	494,548	453,648	422,883	545,228	502,288	(42,940)	(7.88)%
Services & Contracts	1,331	938	2,204	1,850	1,850	-	0.00%
Fleet Rentals	232,859	244,138	282,500	265,770	223,536	(42,234)	(15.89)%
Utilities	1,020	5,493	993	1,000	1,000	-	0.00%
Supplies & Materials	2,654	1,438	2,339	2,000	2,550	550	27.50%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	732,412	705,656	710,919	815,848	731,224	(84,624)	(10.37)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	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 2021	FY 2022	FY 2023	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually	43%	36%	30%	I – Safety and Quality of Life III – Financial IV – Service
Measure: % of work orders created through citizen complaints				
Goal: To clip three miles of shoulders monthly	2	2	3	I – Safety and Quality of Life IV – Service
Measure: # of miles clipped monthly				

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Road Construction

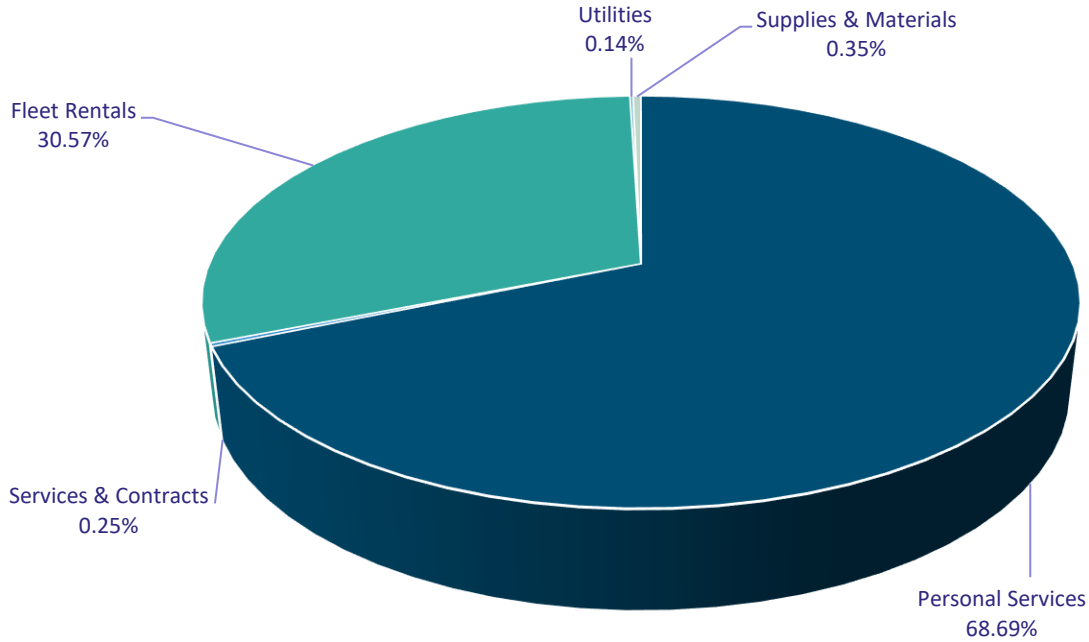


Figure 95 – Road Construction - Expenditures by Type

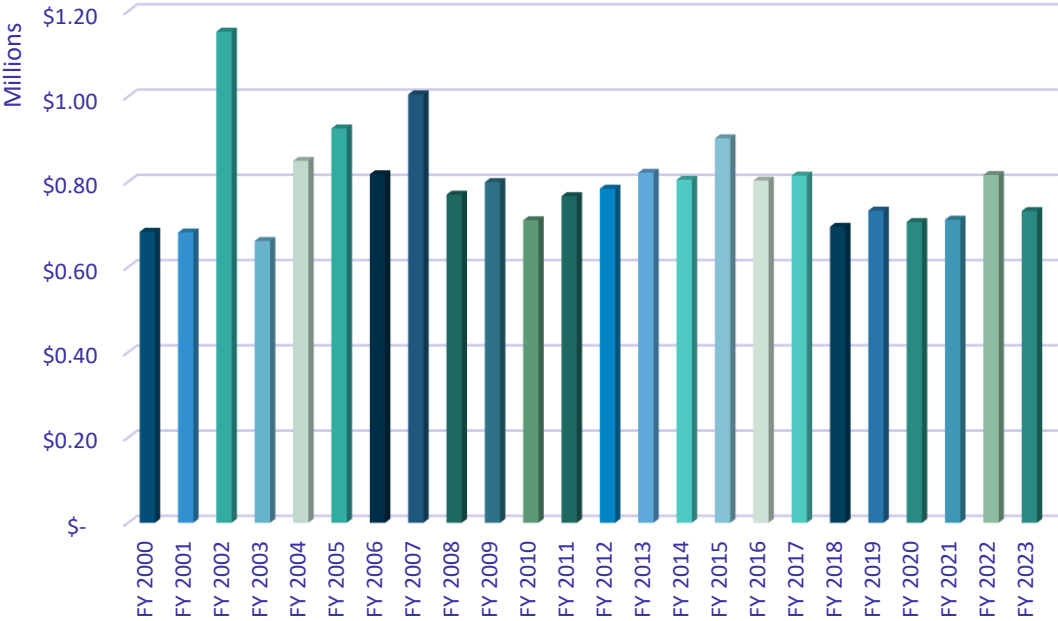


Figure 96 – Road Construction - Expenditure History

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Non-departmental

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
County Attorney	535,088	398,142	403,933	450,000	425,000	(25,000)	(5.56)%
ITS Projects	602,416	178,574	459,847	-	-	-	0.00%
General Facilities	280,304	192,802	173,672	221,774	182,496	(39,278)	(17.71)%
Contingency	1,111,341	330,958	778,728	1,598,751	1,565,687	(33,064)	(2.07)%
District Attorney	964,124	965,722	980,000	980,000	980,000	-	0.00%
District Court Admin	4,800	4,800	-	4,800	-	(4,800)	(100.00)%
ADR	68,094	69,343	68,844	67,818	67,818	-	0.00%
Circuit Public Defender	877,525	806,013	769,617	769,624	808,231	38,607	5.02%
EMS	529,905	782,367	1,554,166	795,000	948,088	153,088	19.26%
Street Lighting	188,706	145,104	160,715	161,463	172,148	10,685	6.62%
Mental Health	108,000	108,000	108,000	108,000	108,000	-	0.00%
Public Health	400,165	395,883	392,780	396,800	396,800	-	0.00%
Extension Service	146,877	123,025	147,921	159,150	190,840	31,690	19.91%
Family Services	108,500	110,500	110,500	100,000	100,000	-	0.00%
Library	1,123,031	1,107,211	1,100,500	1,160,902	1,210,902	50,000	4.31%
Moody Support	56,973	136,809	132,000	152,000	152,000	-	0.00%
Industrial Authority	3,387,412	3,098,899	3,215,143	3,100,000	3,225,000	125,000	4.03%
Recreation Authority	4,021,803	3,873,514	4,018,941	3,875,000	4,100,000	225,000	5.81%
Board of Equalization	11,419	8,500	28,080	30,000	30,000	-	0.00%
Other Uses	945,909	953,195	948,095	1,149,361	1,087,884	(61,477)	(5.35)%

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Commissary Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
LCSO – Commissary	149.9	139.3	324.3	352.0	352.0	370.0	5.11%
	149.9	139.3	324.3	352.0	352.0	370.0	5.11%
Fines & Forfeitures:							
Forfeited Inmate Funds	-	0.6	-	-	-	-	0.00%
	-	0.6	-	-	-	-	0.00%
Miscellaneous:							
Misc – Vendor Comm	1,337.0	1,306.6	1,709.6	1,300.0	1,300.0	1,450.0	11.54%
	1,337.0	1,306.6	1,709.6	1,300.0	1,300.0	1,450.0	11.54%
Total Revenues	1,487.0	1,446.6	2,033.9	1,652.0	1,652.0	1,820.0	10.17%

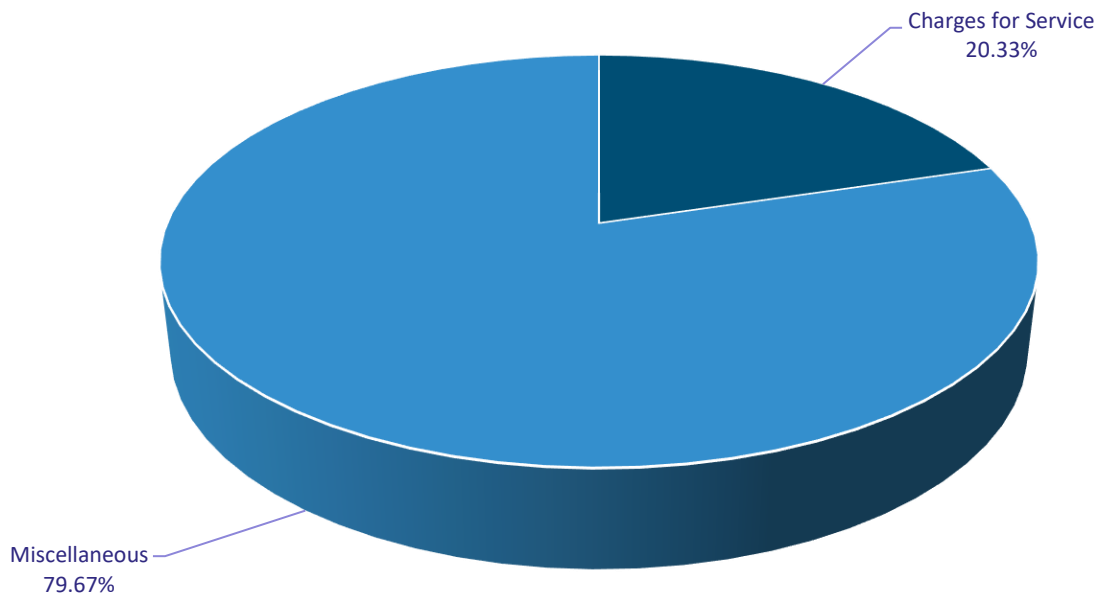


Figure 97 – Commissary Fund - Revenues by Source

Commissary Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	20.4	22.0	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	16.8	16.4	17.6	14.8	15.1	15.1	2.03%
Salaries – Regular	93.5	936.5	89.7	100.7	102.4	102.4	1.67%
Social Security	6.9	6.9	6.7	7.4	7.5	7.5	1.76%
Workers Compensation	3.2	1.2	1.5	1.7	1.7	1.7	2.06%
	141.1	140.3	137.7	146.8	148.9	148.9	1.47%
Services & Contracts:							
Cont Services – Other	393.5	609.0	571.6	510.0	510.0	514.8	0.94%
Facility Repair/Maint	0.2	72.0	-	-	-	-	0.00%
Other Equip – Maint	-	-	0.7	-	-	-	0.00%
Subscriptions	26.4	11.9	8.6	14.3	9.0	9.0	(37.15)%
	420.1	692.8	580.8	524.3	519.0	523.8	(0.10)%
Fleet Rentals:							
Technology Fleet Rental	-	-	-	24.7	27.1	27.1	9.63%
	-	-	-	24.7	27.1	27.1	9.63%
Utilities:							
Utilities – Cable TV	6.5	7.3	8.4	8.3	9.4	9.4	13.73%
Utilities – Electricity	109.5	344.0	302.8	200.0	200.0	316.2	58.10%
Utilities – Water	-	-	144.7	129.3	129.3	244.3	88.93%
	116.0	351.3	455.9	337.6	338.7	569.9	68.82%
Supplies & Materials:							
Janitorial Supplies	26.2	33.9	11.2	26.0	26.0	26.0	0.00%
Office Supplies	0.1	0.1	0.1	-	-	-	0.00%
Program Supplies	217.7	284.2	418.3	354.8	354.8	354.8	0.00%
Safety Items	0.1	-	-	-	-	-	0.00%
Small Tools & Equipment	6.2	10.0	11.3	3.0	3.0	3.0	0.00%
	250.3	328.1	440.9	383.8	383.8	383.8	0.00%
Capital Outlay:							
Computer Equipment	-	16.0	-	-	-	-	0.00%
New Construction	-	608.4	-	-	-	-	0.00%
Other Capital Equipment	7.5	12.5	186.3	-	-	-	0.00%
	7.5	636.9	186.3	-	-	-	0.00%
Total Expenditures	935.0	2,149.4	1,801.5	1,417.2	1,417.5	1,653.5	16.68%

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Commissary Fund – Expenditures

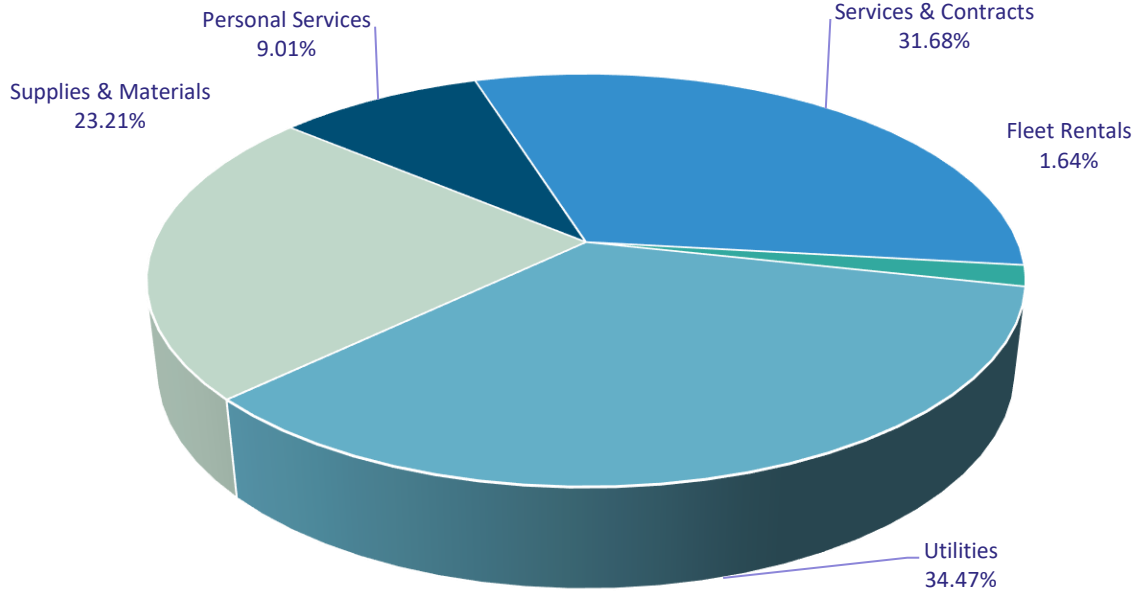


Figure 98 – Commissary Fund – Expenditures by Type

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	141,081	140,258	137,661	146,794	148,945	2,151	1.47%
Services & Contracts	420,097	692,829	580,839	524,320	523,800	(520)	(0.10)%
Fleet Rentals	-	-	-	24,691	27,0369	2,378	9.63%
Utilities	116,014	351,286	455,884	337,579	569,914	232,335	68.82%
Supplies & Materials	250,296	328,113	440,851	383,800	383,800	-	0.00%
Capital Outlay	7,533	636,917	186,276	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	935,021	2,149,403	1,801,512	1,417,184	1,653,528	236,344	16.68%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	2	2	2	2	2	2	2	-

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Sheriff - Commissary

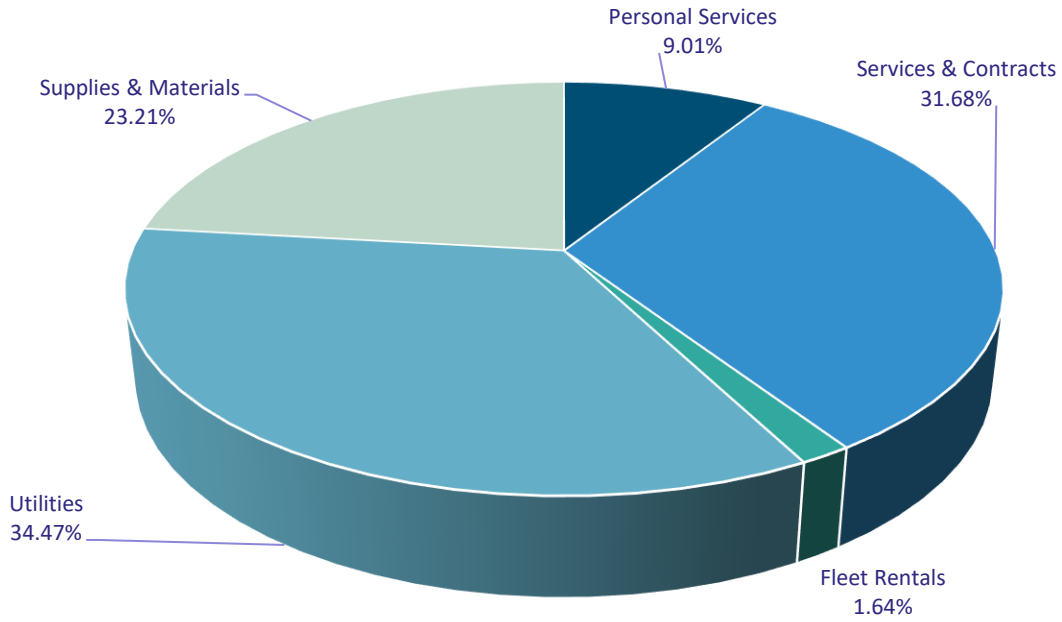


Figure 99 – Sheriff - Commissary - Expenditures by Type

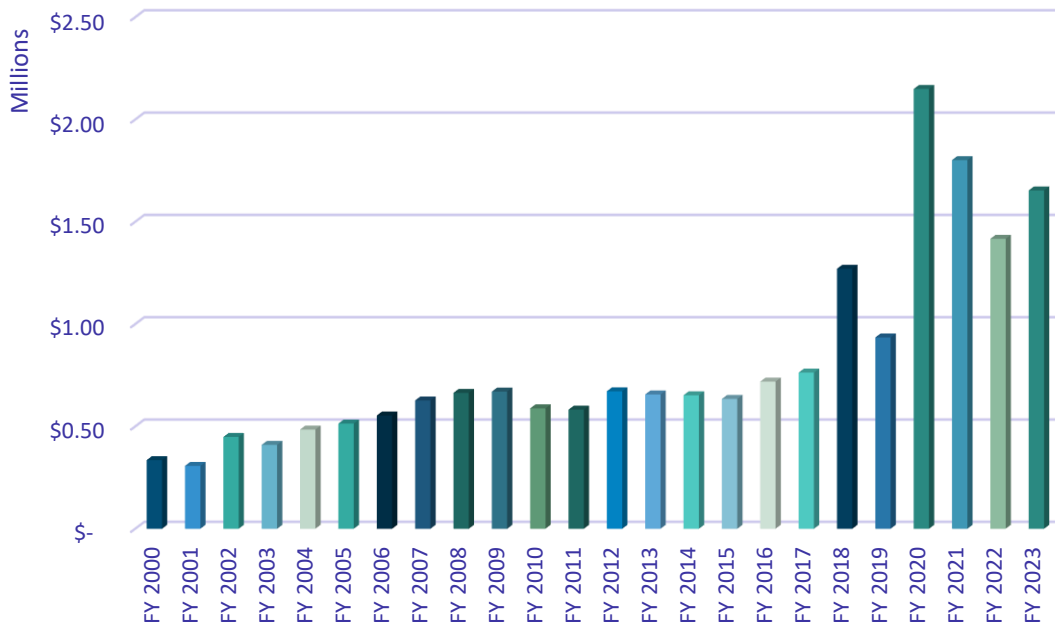


Figure 100 – Sheriff - Commissary - Expenditure History

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Sheriff – Drug Seizures - State

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.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 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 101 – Sheriff – Drug Seizures - State - Expenditure History

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Sheriff – Drug Seizures – 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	170,762	776,618	632,452	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%
	170,762	776,618	632,452	500,000	-	(500,000)	(100.00)%

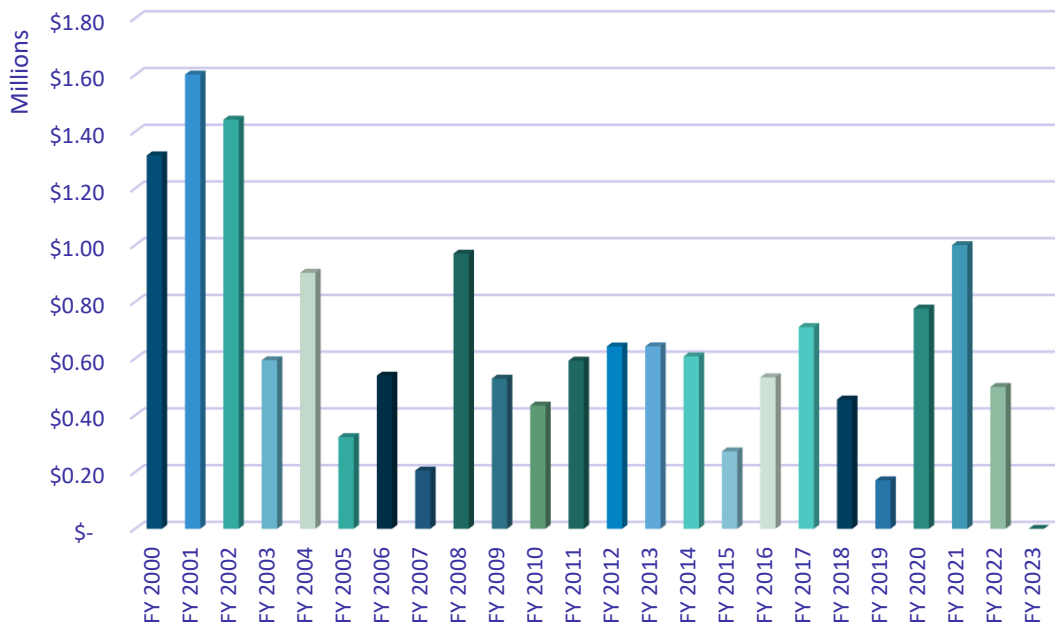


Figure 102 – Sheriff – Drug Seizures - Federal - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	62,440	62,703	75,633	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%
	62,440	62,703	75,633	100,000	100,000	-	0.00%

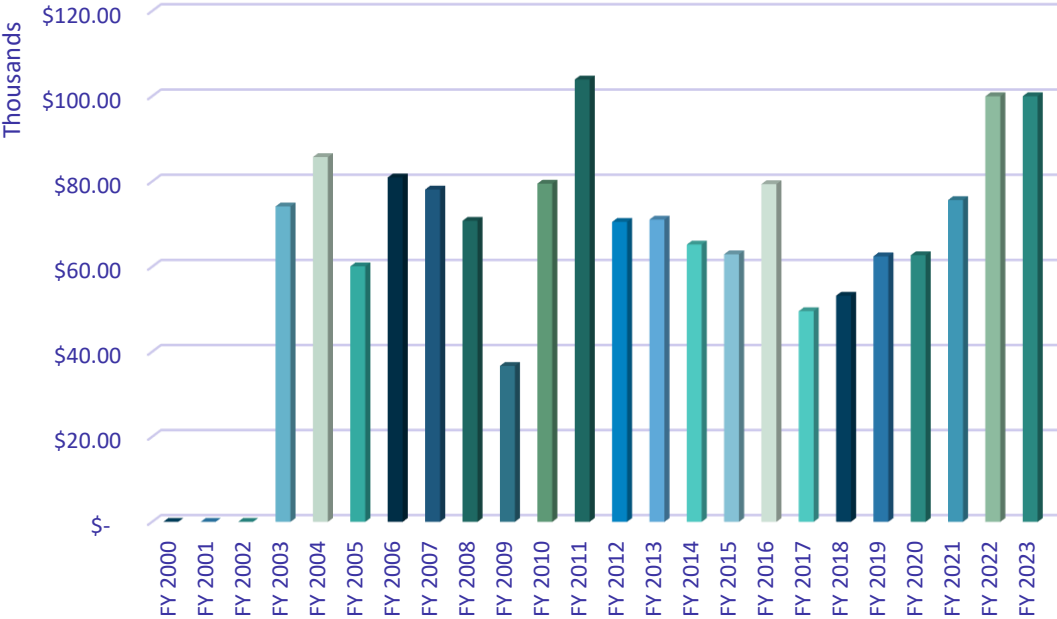


Figure 103 – Law Library - Expenditure History

Accommodation Excise Tax

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Conference Center	67,048	58,822	-	-	-	-	0.00%
Tourism Authority	201,145	176,467	191,081	160,714	235,714	75,000	46.67%
Recreation Auth	-	-	63,694	53,572	78,572	25,000	46.67%
Other Uses	201,145	179,172	191,081	160,714	235,714	75,000	46.67%
	469,338	414,462	445,857	375,000	550,000	175,000	46.67%

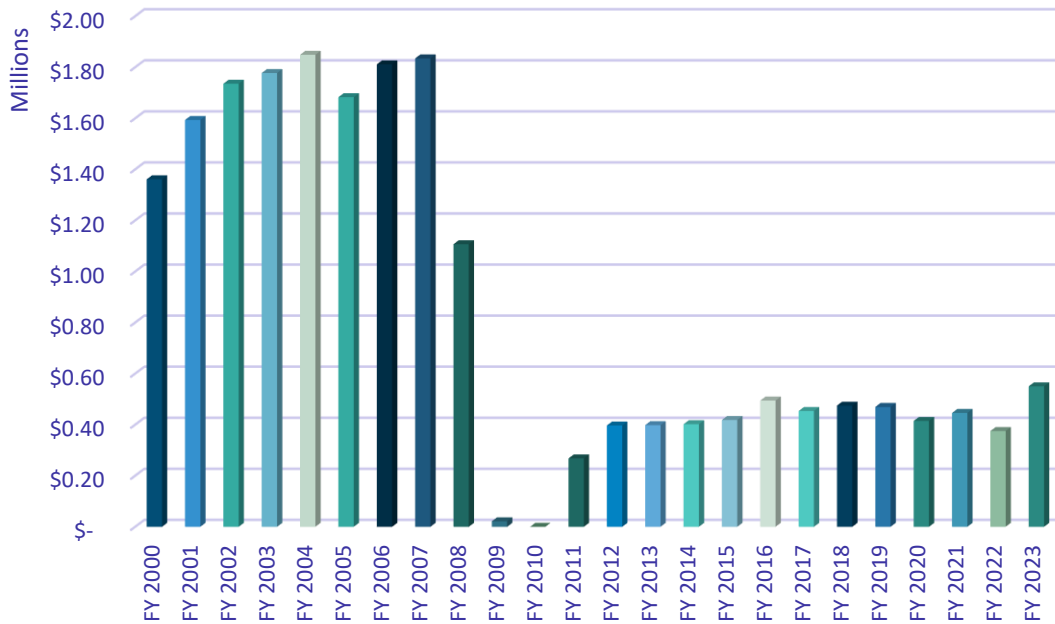


Figure 104 – Accommodation Excise Tax - Expenditure History

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Intergov Grants Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Intergovernmental:							
ACCG Employee Safety	-	-	3.2	-	-	-	0.00%
Accountability Court	156.0	173.5	199.9	0.5	0.5	-	(100.00)%
Coronavirus Supplement	-	-	58.0	-	-	-	0.00%
DOT Transp – MIDS	187.2	207.3	351.4	-	-	-	0.00%
DUI Accountability Court	114.7	119.3	101.2	54.0	54.0	53.8	(0.36)%
Elections – ADA & Security	-	8.5	-	-	-	-	0.00%
Elections – CTCL	-	-	346.4	-	-	-	0.00%
Global Fire Prevention	-	-	3.0	-	-	-	0.00%
Juvenile Justice Incentive	338.8	226.6	107.1	-	-	-	0.00%
Law Enforcement Officer	-	-	3.4	-	-	-	0.00%
LCSO – CBRNE	13.9	9.5	21.7	-	-	-	0.00%
LCSO – HEAT	25.0	-	-	-	-	-	0.00%
LCSO – JAG	4.7	5.8	-	-	-	-	0.00%
Local Government Grants	-	-	-	1,000.0	1,000.0	1,000.0	0.00%
One Georgia – Moody	820.0	-	-	-	-	-	0.00%
Other Gov – ADR	56.0	59.1	59.2	59.0	59.0	59.0	0.00%
Scrap Tire Abatement	-	-	15.2	-	-	-	0.00%
Secret Service CFTF	-	-	2.5	-	-	-	0.00%
VAWA – Solicitor	70.3	50.7	51.1	67.6	67.6	84.8	25.37%
VOCA – Juvenile Justice	-	-	0.4	-	-	-	0.00%
VOCA – Solicitor	72.0	125.6	99.4	94.2	94.2	93.8	(0.44)%
	2,953.2	986.1	1,423.1	1,275.4	1,275.4	1,291.4	1.26%
Total Revenues	2,953.2	986.1	1,428.1	1,275.4	1,275.4	1,291.4	1.26%

Intergov Grants Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	46.0	55.0	51.4	55.0	55.0	55.0	0.00%
Life Insurance	0.5	0.4	0.4	0.4	0.4	0.4	0.00%
Retirement	25.2	22.4	21.5	20.8	20.9	22.9	10.11%
Salaries – Regular	151.2	224.7	177.2	184.7	198.3	198.3	7.35%
Social Security	15.1	14.0	13.8	13.4	14.3	14.2	6.09%
Workers Compensation	2.4	0.6	0.8	0.6	0.7	0.7	7.62%
	240.3	317.2	265.1	274.9	291.6	291.4	6.02%
Services & Contracts:							
ACCG Employee Safety	-	-	3.2	-	-	-	0.00%
Appropriations	-	-	-	1,000.0	1,000.0	1,000.0	0.00%
Cont Services – Other	183.7	157.9	192.8	-	-	-	0.00%
Coronavirus Supplement	-	-	58.0	-	-	-	0.00%
DOT Transport – MIDS	187.2	207.3	351.4	-	-	-	0.00%
Dues – Professional	0.5	0.3	0.3	-	-	-	0.00%
Ed & Train – Seminar	2.6	1.3	2.5	-	-	-	0.00%
Ed & Train – Travel	10.5	11.9	-	-	-	-	0.00%
Elections – ADA & Security	-	8.5	-	-	-	-	0.00%
Elections – CTCL	-	-	346.4	-	-	-	0.00%
Global Fire Prevention	-	-	3.0	-	-	-	0.00%
Juvenile Justice Incentive	338.8	226.6	107.1	-	-	-	0.00%
Law Enforcement Officer	-	-	3.4	-	-	-	0.00%
LCSO – CBRNE	13.9	9.5	21.7	-	-	-	0.00%
LCSO – HEAT	3.7	-	-	-	-	-	0.00%
LCSO – JAG	4.7	5.8	-	-	-	-	0.00%
One Georgia – Moody	820.0	-	-	-	-	-	0.00%
Printing	0.7	-	-	-	-	-	0.00%
Public Safety Radio	1,094.5	-	-	-	-	-	0.00%
Scrap Tire Abatement	-	-	15.2	-	-	-	0.00%
Secret Service CFTF	-	-	2.5	-	-	-	0.00%
Travel	3.5	-	-	-	-	-	0.00%
VOCA – Juvenile Justice	-	-	0.4	-	-	-	0.00%
	2,664.3	629.2	1,107.8	1,000.0	1,000.0	1,000.0	0.00%
Utilities:							
Utilities – Cell Phones	0.5	0.5	-	0.5	-	-	(100.00)%
	0.5	0.5	-	0.5	-	-	(100.00)%

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Intergov Grants Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Supplies & Materials:							
Office Supplies	7.0	-	-	-	-	-	0.00%
Program Supplies	9.5	13.9	7.4	-	-	-	0.00%
Small Tools & Equipment	31.5	25.3	42.8	-	-	-	0.00%
	48.0	39.2	50.2	-	-	-	0.00%
Total Expenditures	2,953.2	986.1	1,423.1	1,275.4	1,291.6	1,291.4	1.26%

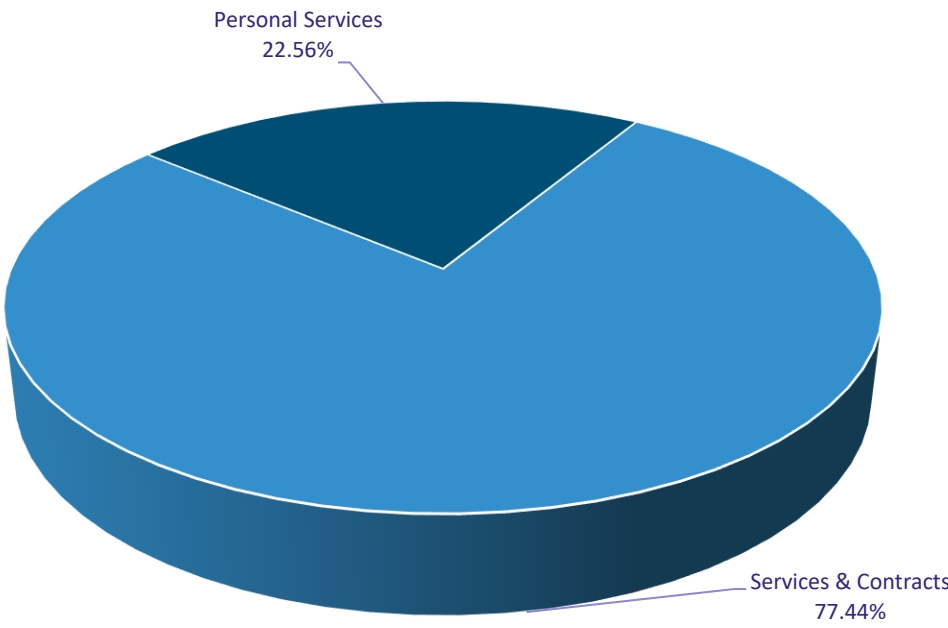


Figure 105 – Intergovernmental Grants Fund – Expenditures by Type

Jail Operations Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Fines & Forfeitures:							
Fines – Magistrate Court	5.4	3.3	2.4	3.0	3.0	3.0	0.00%
Fines – Municipal Court	93.0	83.1	93.7	85.0	85.0	60.0	(29.41)%
Fines – State Court	380.3	227.7	288.6	280.0	280.0	260.0	(7.14)%
Fines – Superior Court	15.8	12.9	18.2	17.5	17.5	19.0	8.57%
	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%
Total Revenues	494.6	327.1	402.8	385.5	385.5	342.0	(11.28)%

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Jail Operations Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	10.6	11.0	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	3.7	6.4	6.5	5.5	5.7	5.7	3.35%
Salaries – Regular	25.0	36.3	35.7	37.5	38.5	38.5	2.77%
Social Security	1.7	2.5	2.5	2.7	2.7	2.7	3.13%
Workers Compensation	0.8	0.5	0.6	0.6	0.7	0.7	3.33%
	41.9	56.6	56.4	57.3	58.7	58.7	2.31%
Services & Contracts:							
Cont Services – Other	69.2	83.8	66.7	46.2	47.3	77.7	68.26%
Facility Repair/Maint	92.5	24.0	101.1	50.0	50.0	65.0	30.00%
Other Equip – Maint	5.2	5.7	10.3	10.5	5.5	5.5	(47.62)%
	166.9	113.6	178.2	106.7	102.8	148.2	38.93%
Utilities:							
Utilities – Electricity	186.9	0.3	(1.2)	-	-	-	0.00%
Utilities – Natural Gas	38.9	19.2	27.6	26.0	40.0	40.0	53.85%
Utilities – Telephones	-	-	3.8	30.1	2.9	2.9	(90.49)%
Utilities – Water	-	-	41.5	115.0	115.0	-	(100.00)%
	225.8	19.5	71.7	171.1	157.9	42.9	(74.95)%
Supplies & Materials:							
Janitorial Supplies	33.1	57.5	65.6	45.0	45.0	55.0	22.22%
Small Tools & Equipment	1.8	48.5	3.9	3.0	3.0	4.0	33.33%
	35.0	105.9	69.5	48.0	48.0	59.0	22.92%
Capital Outlay:							
New Construction	-	39.1	9.6	-	-	-	0.00%
Other Capital Equipment	8.8	8.7	-	-	-	-	0.00%
	8.8	47.8	9.6	-	-	-	0.00%
Total Expenditures	478.3	343.4	385.4	383.1	367.3	308.8	(19.41)%

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Jail Operations Fund – Expenditures

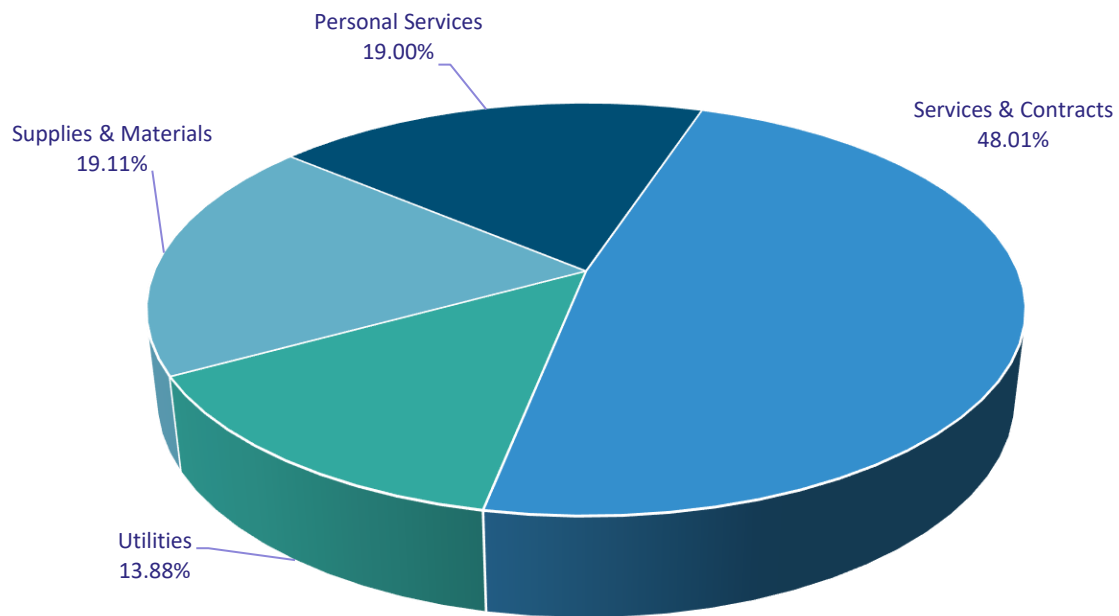


Figure 106 – Jail Operations Fund – Expenditures by Type

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	41,876	56,648	56,427	57,340	58,666	1,326	2.31%
Services & Contracts	166,861	113,565	178,166	106,700	148,238	41,538	38.93%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	225,787	19,512	71,686	171,096	42,862	(128,234)	(74.95)%
Supplies & Materials	34,972	105,915	69,528	48,000	59,000	11,000	22.92%
Capital Outlay	8,832	47,788	9,560	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	478,328	343,427	385,367	383,136	308,766	(74,370)	(19.41)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	1	1	1	1	1	1	1	-

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Sheriff – Jail Operations

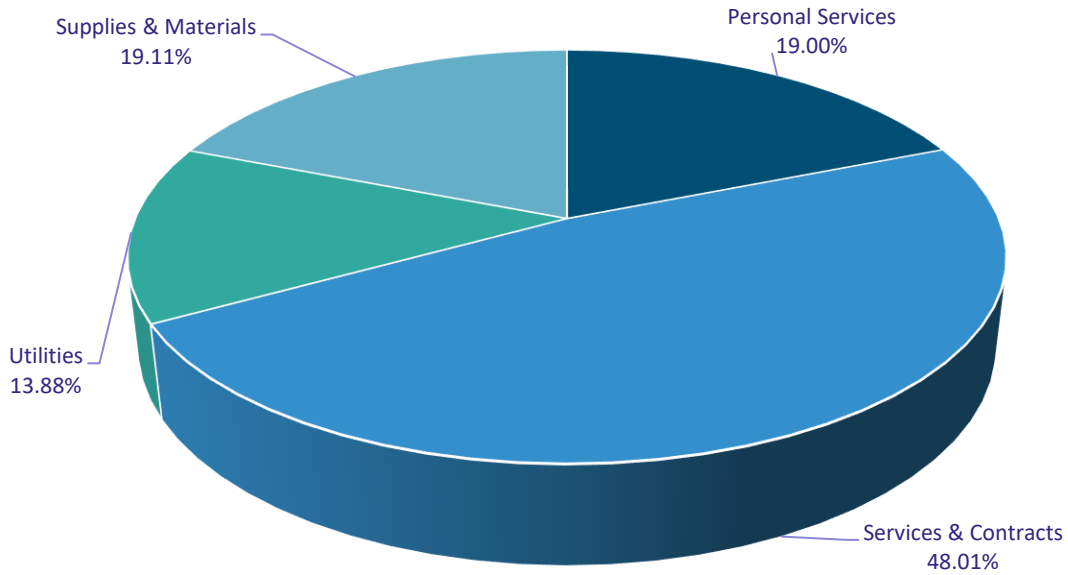


Figure 107 – Sheriff – Jail Operations - Expenditures by Type

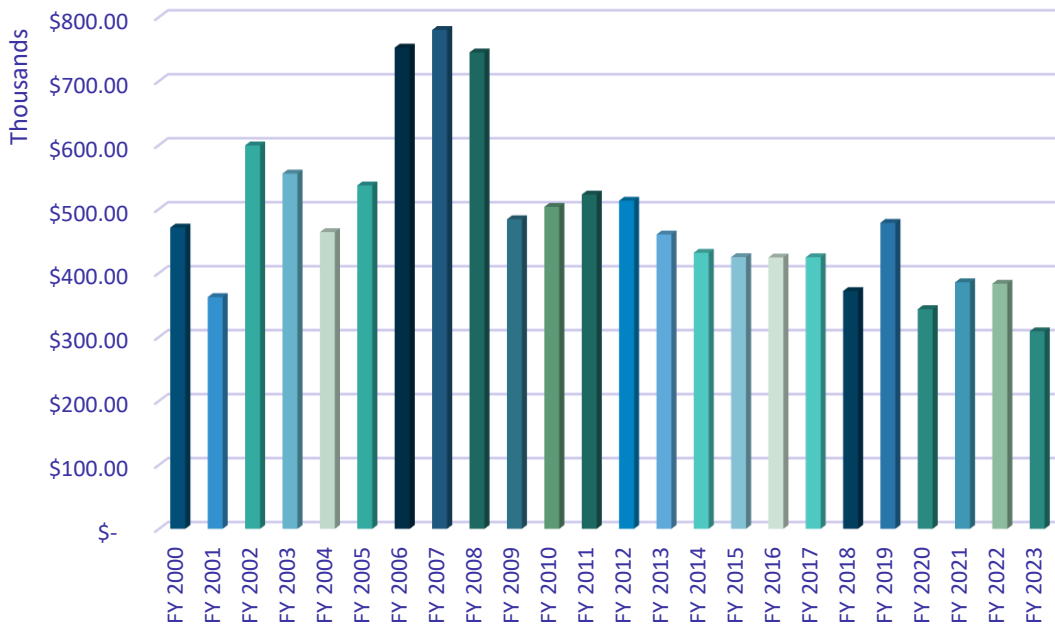


Figure 108 – Sheriff – Jail Operations - Expenditure History

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Drug Abuse Treatment Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Intergovernmental:							
City of Hahira	0.7	1.3	1.3	1.0	1.0	0.8	(25.00)%
City of Lake Park	1.0	0.1	0.9	0.8	0.8	-	(100.00)%
City of Remerton	15.8	4.6	9.2	3.5	3.5	5.0	42.86%
	17.4	6.1	11.4	5.3	5.3	5.8	9.52%
Fines & Forfeitures:							
Fines – State Court	154.4	104.0	146.6	145.0	145.0	98.0	(32.41)%
Fines – Superior Court	61.9	25.7	32.6	30.0	30.0	30.0	0.00%
	216.4	129.6	179.2	175.0	175.0	128.0	(26.86)%
Total Revenues	233.8	135.7	190.6	180.3	180.3	133.8	(25.80)%

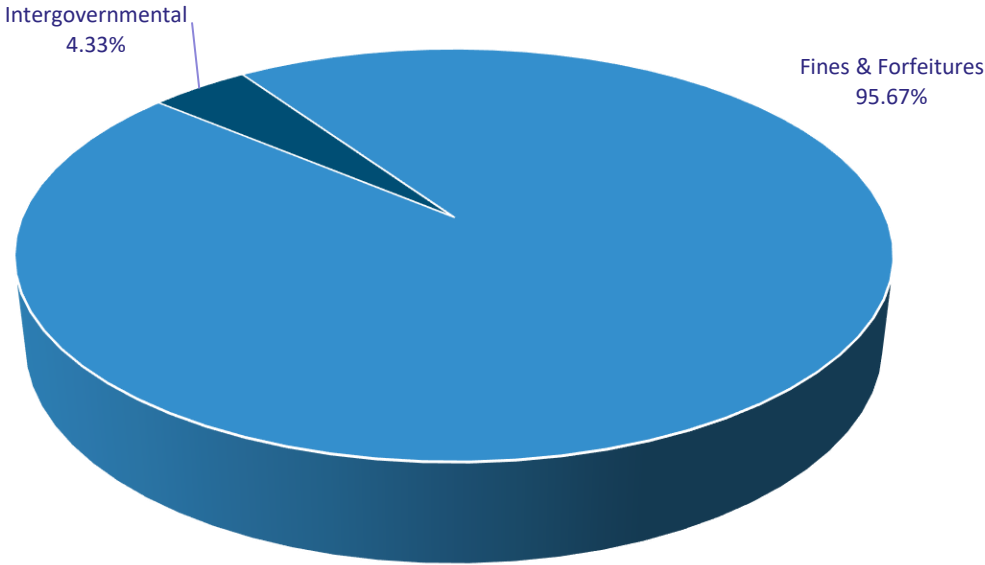


Figure 109 – Drug Abuse Treatment Fund – Expenditures by Type

Drug Abuse Treatment Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Services & Contracts:							
Appropriations	170.0	170.0	125.0	100.0	100.0	100.0	0.00%
Cont Services – Grant	70.5	58.9	38.2	70.0	70.0	60.0	(14.29)%
	240.5	228.9	163.2	170.0	170.0	160.0	(5.88)%
Fleet Rentals:							
Technology Fleet Rental	-	-	-	-	0.1	0.1	100.00%
	-	-	-	-	0.1	0.1	100.00%
Utilities:							
Utilities – Cell Phones	-	-	-	-	0.5	0.5	100.00%
	-	-	-	-	0.5	0.5	100.00%
Total Expenditures	240.5	228.9	163.2	170.0	170.5	160.5	(5.57)%

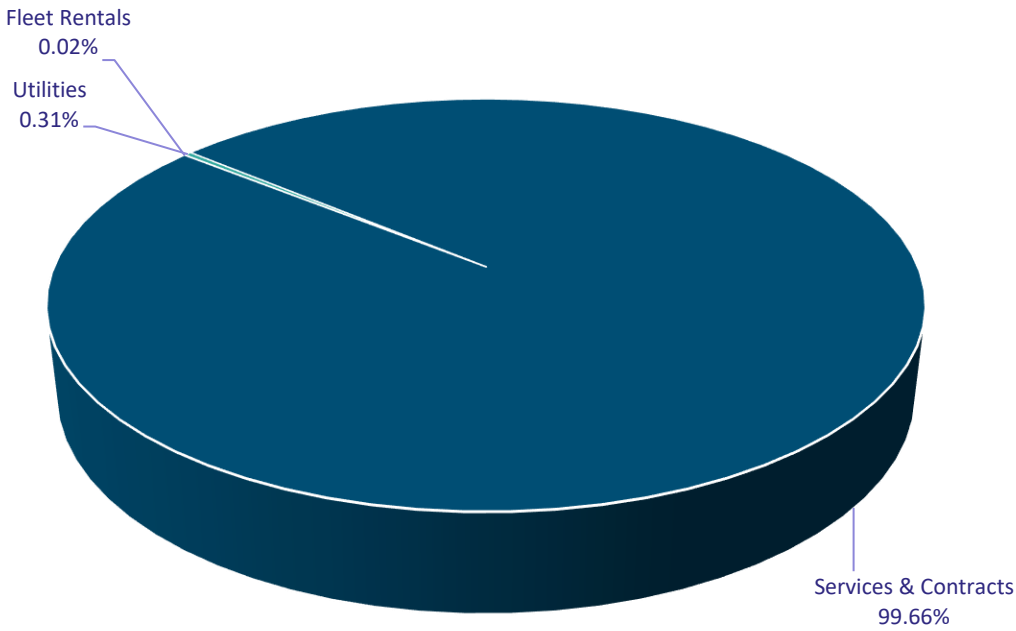


Figure 110 – Drug Abuse Treatment Fund – Expenditures by Type

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Drug Abuse Treatment

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Juvenile Accountability	-	-	-	-	15,000	15,000	100.00%
Accountability Court	34,449	26,775	25,586	35,000	30,538	(4,462)	(12.75)%
DUI Accountability	36,014	32,091	12,622	35,000	15,000	(20,000)	(57.14)%
LODAC	170,000	170,000	125,000	100,000	100,000	-	0.00%
	240,463	228,867	163,207	170,000	160,538	(9,462)	(5.57)%

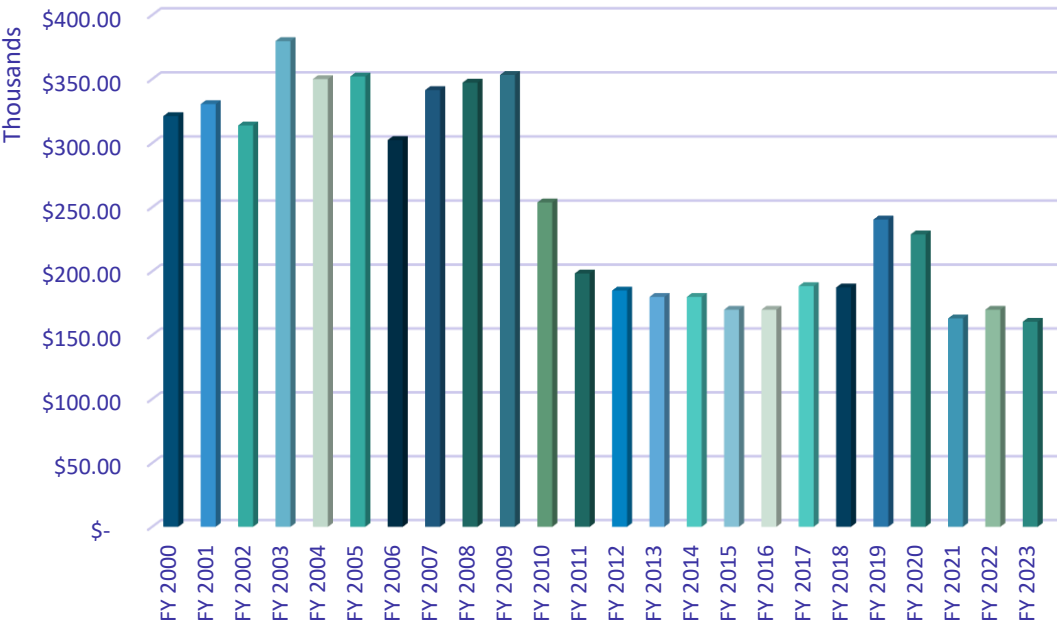


Figure 111 – Drug Abuse Treatment - Expenditure History

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Emergency Comm Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Intergovernmental:							
Hahira – PSRS	18.9	16.0	16.0	22.5	18.2	18.2	(19.02)%
Lake Park – PSRS	18.0	15.3	15.3	20.8	17.5	17.5	(15.94)%
Lowndes 911 – PSRS	6.3	5.3	5.3	7.2	14.9	14.9	106.87%
Lowndes Coroner – PSRS	2.1	1.8	1.8	2.4	1.9	1.9	(19.04)%
Lowndes EMA – PSRS	1.4	1.2	1.2	1.6	0.6	0.6	(59.54)%
Lowndes Fire – PSRS	132.9	109.3	109.3	131.5	105.7	105.8	(19.55)%
Lowndes Other – PSRS	81.8	68.3	68.3	73.8	56.4	56.5	(23.46)%
Lowndes Sheriff – PSRS	284.9	242.0	241.8	315.9	236.0	236.2	(25.22)%
Other Gov – 911 Charges	43.8	35.0	35.0	35.0	56.0	56.0	60.00%
Other Gov – PSRS	50.9	37.9	52.2	50.5	41.5	41.5	(17.77)%
Remerton – PSRS	21.3	14.6	14.5	20.0	15.6	15.6	(22.29)%
SGMC – PSRS	34.6	29.4	15.1	36.1	29.2	29.2	(19.06)%
Valdosta – PSRS	212.3	180.4	183.2	211.7	176.3	176.5	(16.60)%
	909.2	756.6	759.1	929.0	769.8	770.6	(17.06)%
Charges for Service:							
Landline 911 Charges	232.0	-	-	-	-	-	0.00%
Prepaid Wireless 911	531.3	486.4	505.5	500.0	500.0	500.0	0.00%
Wireless 911 Charges	1,098.0	1,639.6	1,669.3	1,660.0	1,660.0	1,660.0	0.00%
	1,861.3	2,125.9	2,174.7	2,160.0	2,160.0	2,160.0	0.00%
Miscellaneous:							
Rent – Other	33.2	31.4	34.7	30.0	30.0	30.0	0.00%
	33.2	31.4	34.7	30.0	30.0	30.0	0.00%
Other Financing Sources:							
Transfers In – General	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
	945.9	953.2	984.1	1,149.4	1,360.8	1,087.9	(5.35)%
Total Revenues	3,749.6	3,867.1	3,952.6	4,268.4	4,320.5	4,048.5	(5.15)%

Emergency Comm Fund – Revenues

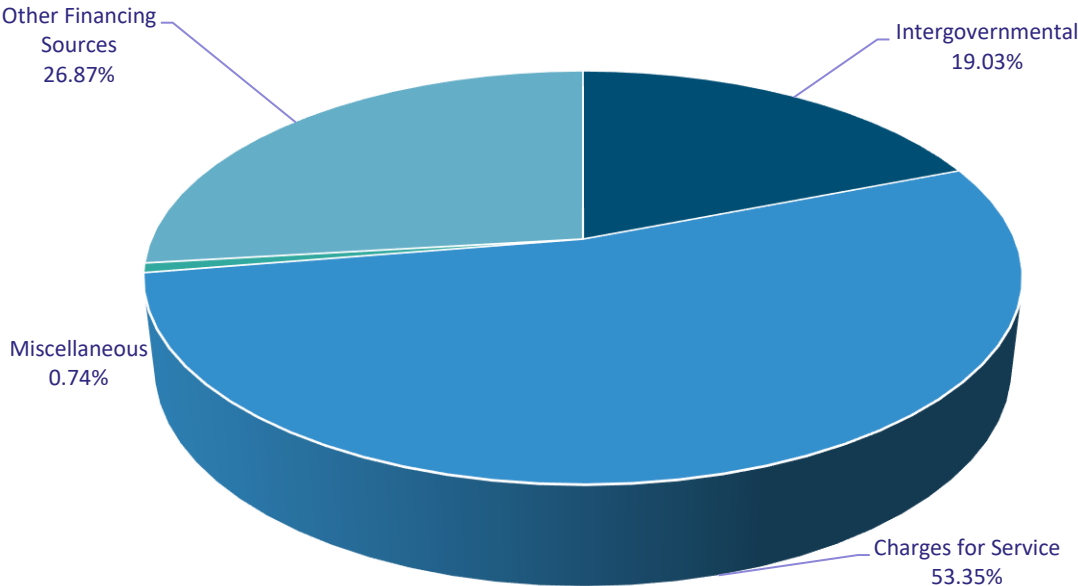


Figure 112 – Emergency Communications Fund - Revenues by Source

Emergency Comm Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	390.0	418.0	407.0	451.0	451.0	407.0	(9.76)%
Life Insurance	3.3	3.4	3.3	3.8	3.8	3.5	(8.36)%
Retirement	290.8	307.5	312.6	289.6	297.2	274.0	(5.36)%
Salaries – Overtime	-	-	-	176.1	172.9	152.7	(13.31)%
Salaries – Regular	1,643.4	1,747.4	1,708.3	1,803.0	1,855.7	1,722.1	(4.49)%
Social Security	119.3	126.7	124.2	144.1	146.7	135.4	(6.00)%
Workers Compensation	10.8	4.5	5.6	6.4	6.6	6.1	(5.33)%
	2,457.6	2,607.4	2,561.0	2,874.1	2,933.9	2,700.9	(6.02)%
Services & Contracts:							
Appropriations	6.3	5.3	5.3	7.2	14.9	14.9	106.87%
Cont Services – Other	813.9	690.2	686.4	691.2	668.0	660.4	(4.46)%
Cont Services – SGRC	1.8	1.5	-	10.0	10.0	10.0	0.00%
Dues – Professional	0.8	0.7	0.9	1.1	1.4	1.4	32.81%
Ed & Train – Seminar	2.8	3.4	4.8	7.5	22.6	10.0	33.33%
Ed & Train – Travel	6.3	1.0	1.8	7.5	13.1	10.0	33.33%
Facility – Repair/Maint	1.2	4.6	3.4	2.8	5.6	3.5	25.00%
Other Equip – Repairs	0.2	0.5	0.8	3.3	4.0	3.0	(7.69)%
Rent/Lease	196.0	247.5	224.3	212.5	213.6	212.5	(0.02)%
Subscriptions	0.8	0.8	0.8	1.6	5.1	1.6	2.25%
Travel	0.2	-	-	0.2	0.2	-	(100.00)%
Uniforms	-	-	3.8	4.0	4.4	4.4	9.48%
	1,030.2	955.5	932.5	948.9	962.8	931.7	(1.80)%
Fleet Rentals:							
Fleet Rental	3.4	2.5	1.7	2.7	4.4	4.9	81.05%
Technology Fleet Rental	53.0	69.0	34.4	33.7	63.9	63.9	89.80%
	56.4	71.5	36.1	36.4	68.3	68.8	89.15%
Utilities:							
Utilities – Cell Phones	3.1	3.1	3.0	3.0	4.0	4.0	34.17%
Utilities – Electricity	39.9	36.5	43.3	40.5	40.5	42.5	4.94%
Utilities – Natural Gas	0.5	0.4	0.4	0.5	0.5	0.5	5.56%
Utilities – Telephones	10.5	9.3	8.4	10.6	3.9	3.9	(63.44)%
Utilities – Water	2.4	3.0	2.9	2.9	2.9	2.9	0.00%
	56.4	52.4	58.1	57.5	51.8	53.8	(6.40)%

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Emergency Comm Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Supplies & Materials:							
Janitorial Supplies	4.2	5.4	3.9	4.8	6.0	5.0	4.17%
Office Supplies	4.5	2.3	2.6	3.7	4.2	3.5	(6.52)%
Program Supplies	3.8	3.2	4.4	5.0	10.0	7.5	50.00%
Safety Items	0.2	-	-	0.1	0.4	0.4	300.00%
Small Tools & Equipment	47.1	17.4	16.0	20.3	31.5	27.4	34.66%
	59.9	28.3	27.0	34.0	52.2	43.8	28.85%
Capital Outlay:							
Other Capital Equipment	-	-	12.5	157.7	89.5	89.5	(43.25)%
	-	-	12.5	157.7	89.5	89.5	(43.25)%
Other Financing Uses:							
Transfers Out – General	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
	160.0	160.0	160.0	160.0	160.0	160.0	0.00%
Total Expenditures	3,820.4	3,875.2	3,787.0	4,268.4	4,318.5	4,048.5	(5.15)%

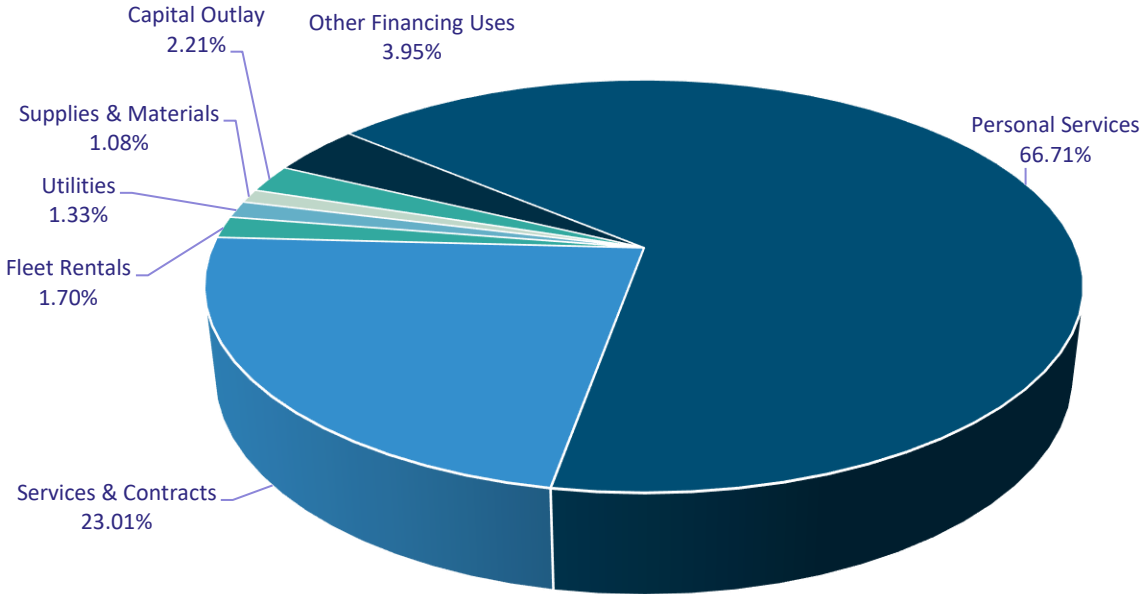


Figure 113 – Emergency Communications Fund – Expenditures by Type

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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. This division is specifically for the 911 Operations Center.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	22,117	14,073	18,129	13,772	26,679	12,907	93.72%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	30,771	35,007	34,122	36,106	31,753	(4,353)	(12.06)%
Supplies & Materials	-	115	141	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	52,888	49,195	52,391	49,878	58,432	8,554	17.15%

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

Facilities Maintenance

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance</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 buildings 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 training</p> <p>Measure: % of lost time incidents</p>	5%	5%	5%	I – Safety and Quality of Life 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

Facilities Maintenance

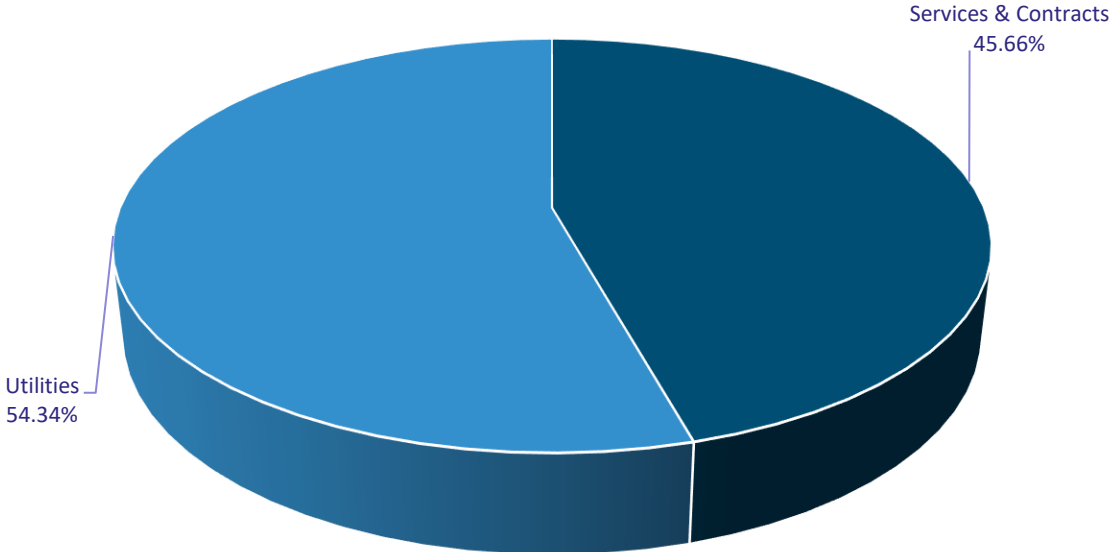


Figure 114 – Facilities Maintenance (911) - Expenditures by Type

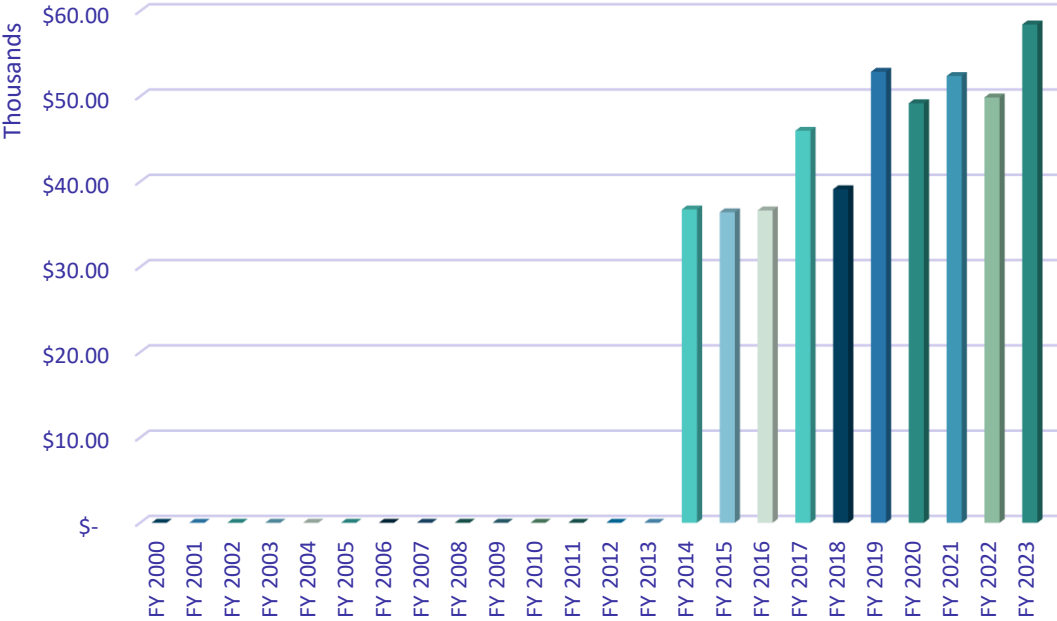


Figure 115 – Facilities Maintenance (911) - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	2,457,588	2,607,428	2,560,964	2,874,064	2,700,909	(173,155)	(6.02)%
Services & Contracts	200,322	234,187	214,137	219,571	221,158	1,587	0.72%
Fleet Rentals	56,372	71,531	36,077	36,352	68,760	32,408	89.15%
Utilities	6,202	5,994	5,615	5,851	4,025	(1,826)	(31.21)%
Supplies & Materials	19,283	18,784	24,294	28,644	31,100	2,456	8.57%
Capital Outlay	-	-	12,478	-	89,500	89,500	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,739,767	2,937,924	2,853,565	3,164,482	3,115,452	(49,030)	(1.55)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	41	41	41	42	42	42	42	-

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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911 Operations

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To answer 90% of 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 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 increase employee training</p> <p>Measure: Average # of days to complete requests</p>	5	6	5	III – Financial IV - Service

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911 Operations

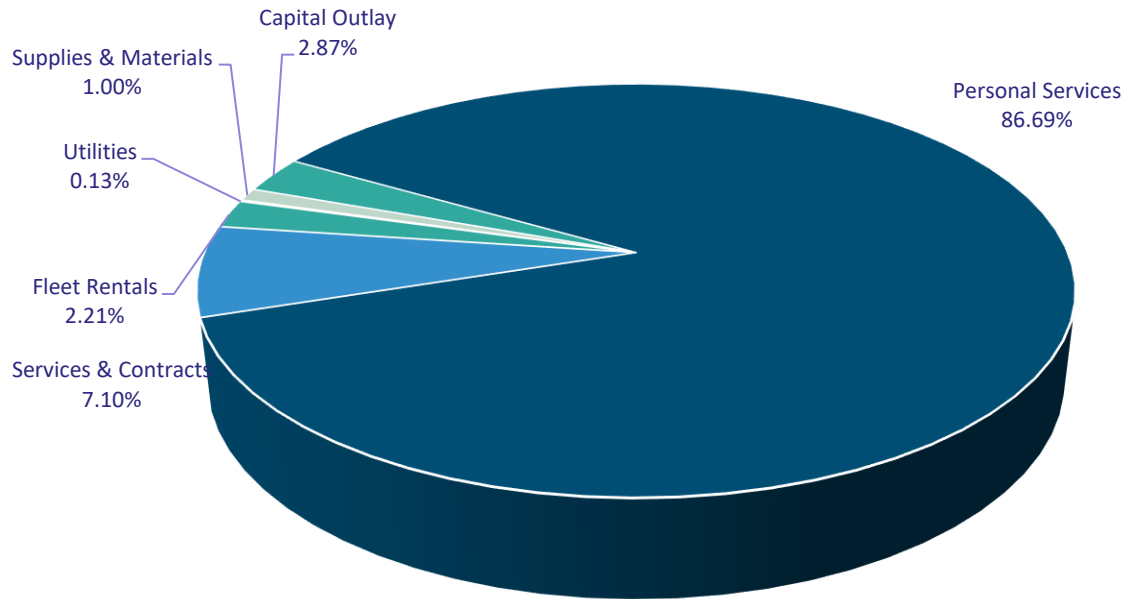


Figure 116 – 911 Operations - Expenditures by Type

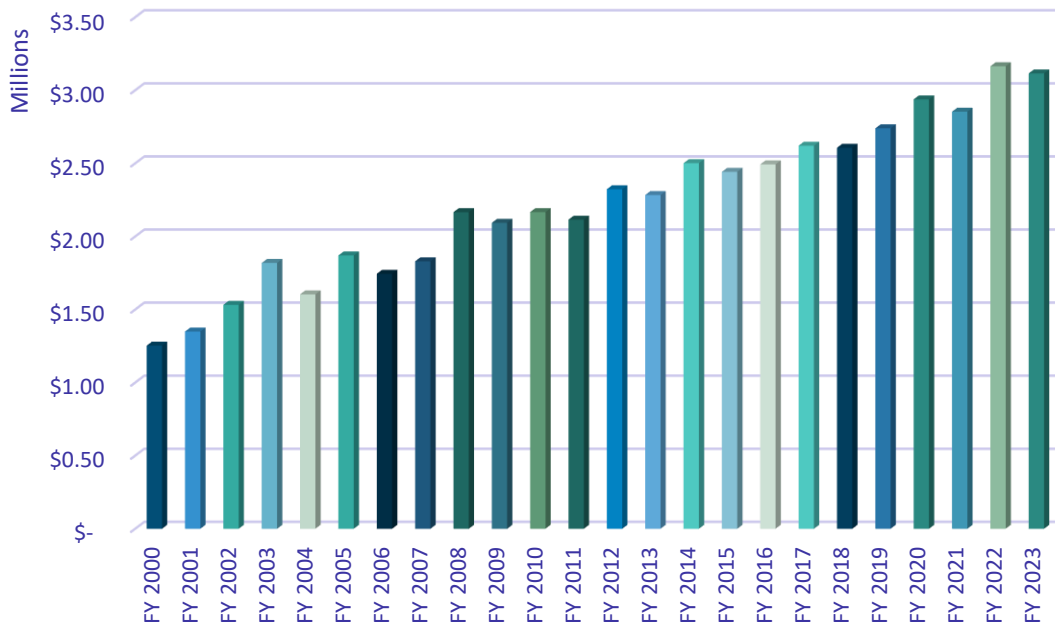


Figure 117 – 911 Operations - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	807,737	707,259	700,191	715,512	683,912	(31,600)	(4.42)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	19,445	11,382	18,357	15,500	18,000	2,500	16.13%
Supplies & Materials	40,579	9,445	2,526	5,324	12,668	7,344	137.94%
Capital Outlay	-	-	-	157,697	-	(157,697)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	867,761	728,066	724,074	894,033	714,580	(179,453)	(20.07)%

Public Safety Radio System

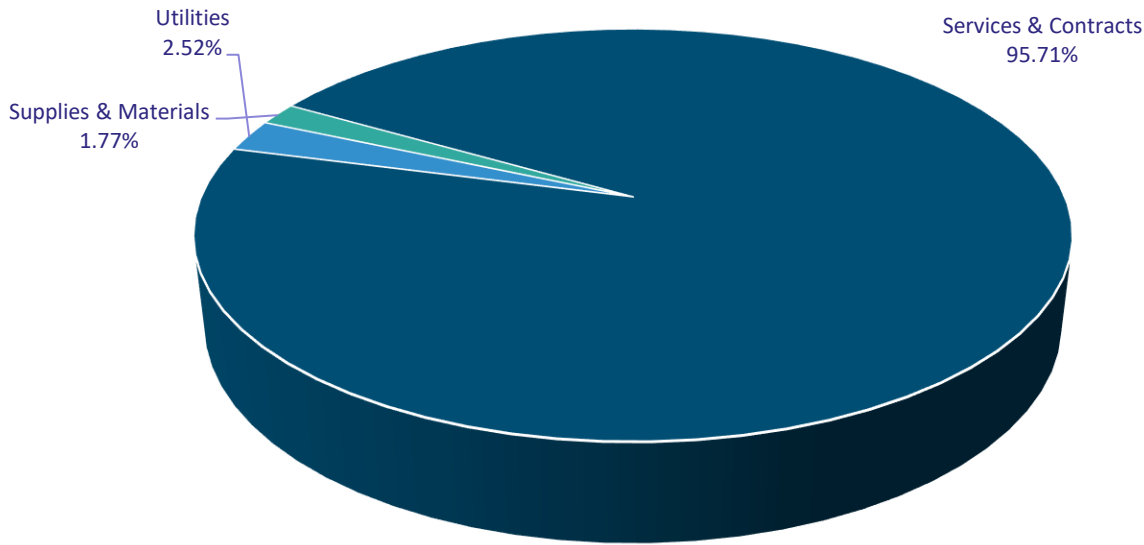


Figure 118 – Public Safety Radio System - Expenditures by Type

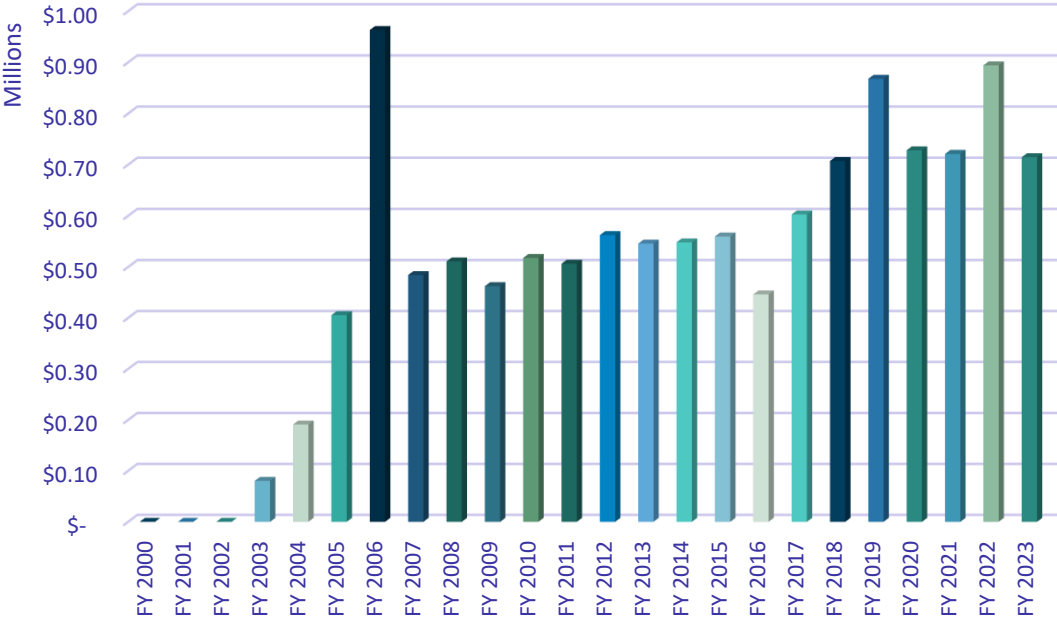


Figure 119 – Public Safety Radio System - Expenditure History

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Victim/Witness Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Intergovernmental:							
City of Hahira – VW	34.4	29.8	25.5	27.5	27.5	15.0	(45.45)%
City of Lake Park – VW	1.2	3.6	3.2	3.0	3.0	3.5	16.67%
City of Remerton – VW	14.5	9.5	12.4	8.0	8.0	10.0	25.00%
City of Valdosta – VW	47.4	42.5	47.7	45.0	45.0	31.0	(31.11)%
	97.6	85.3	88.7	83.5	83.5	59.5	(28.74)%
Fines & Forfeitures:							
Fines – Magistrate Court	1.2	1.7	1.2	1.5	1.5	1.5	0.00%
Fines – State Court	196.9	112.4	143.1	145.0	145.0	130.0	(10.34)%
Fines – Superior Court	12.3	6.5	7.9	7.5	7.5	10.0	33.33%
	210.4	120.6	152.2	154.0	154.0	141.5	(8.12)%
Total Revenues	308.0	205.9	241.0	237.5	237.5	201.0	(15.37)%

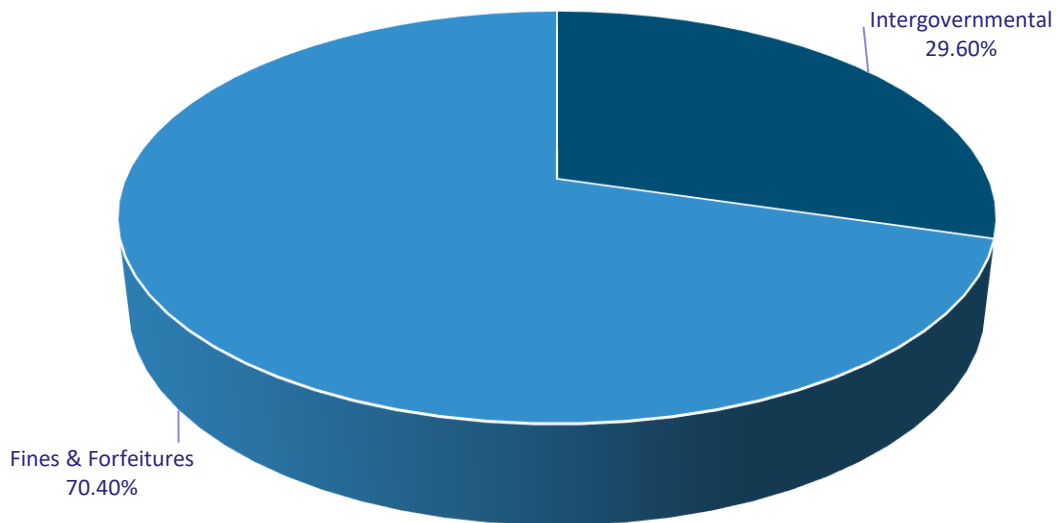


Figure 120 – Victim/Witness Fund - Revenues by Source

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Victim/Witness Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	10.6	11.0	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	9.6	10.7	10.3	9.2	9.5	9.5	2.88%
Salaries – Regular	63.2	66.1	65.3	71.6	73.6	73.8	2.94%
Social Security	5.0	5.2	4.7	5.3	5.4	5.4	2.46%
Workers Compensation	0.4	0.2	0.2	0.2	0.2	0.2	2.53%
	88.9	93.3	91.6	97.6	99.9	100.1	2.57%
Services & Contracts:							
Appropriations	121.0	121.0	121.0	121.0	121.0	121.0	0.00%
Cont Services – Other	3.3	3.6	0.8	0.7	1.0	1.0	32.26%
Ed & Train – Seminar	0.4	0.3	0.3	0.6	0.8	0.8	19.38%
Ed & Train – Travel	0.2	0.4	-	0.4	1.3	0.8	100.00%
Printing	0.2	0.1	0.2	0.3	0.9	0.3	20.00%
Uniforms	0.1	-	-	-	-	-	0.00%
	125.2	125.4	122.3	123.0	125.0	123.9	0.66%
Fleet Rentals:							
Technology Fleet Rental	9.7	9.4	19.3	15.5	9.6	9.6	(37.82)%
	9.7	9.4	19.3	15.5	9.6	9.6	(37.82)%
Supplies & Materials:							
Office Supplies	0.9	0.8	0.7	0.8	1.0	0.8	0.00%
Small Tools & Equipment	0.6	-	0.8	-	-	-	0.00%
	1.5	0.8	1.5	0.8	1.0	0.8	0.00%
Total Expenditures	225.3	228.9	234.8	236.8	235.4	234.3	(1.07)%

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Victim/Witness Fund – Expenditures

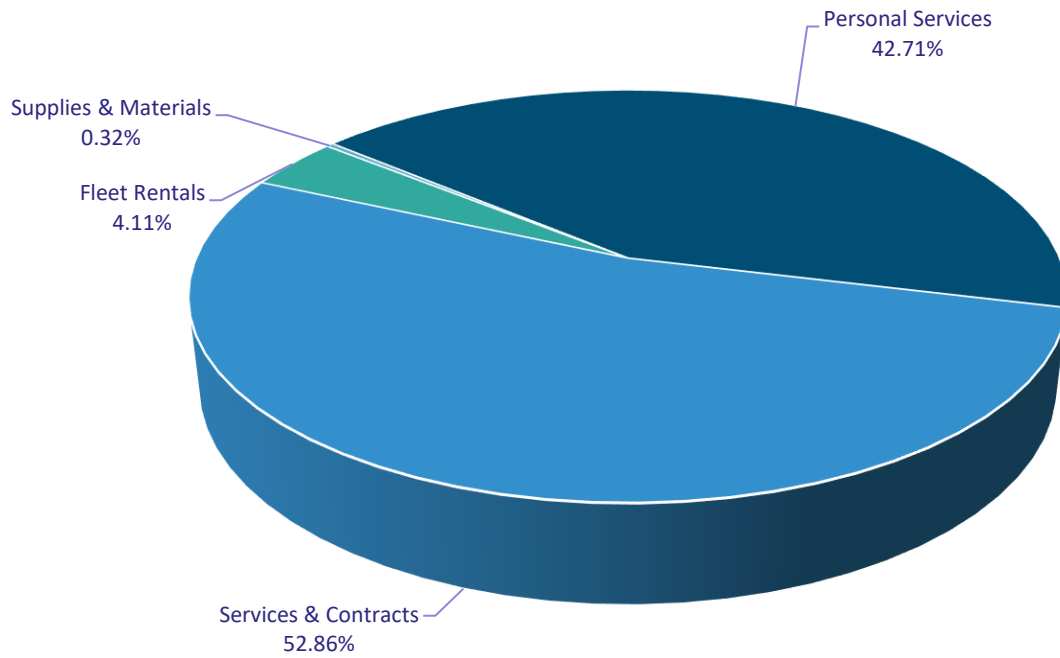


Figure 121 – Victim/Witness Fund – Expenditures by Type

Victim/Witness

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – VW	104,258	107,911	113,785	115,837	113,305	(2,532)	(2.19)%
	225,257	228,910	234,784	236,836	234,304	(2,532)	(1.07)%

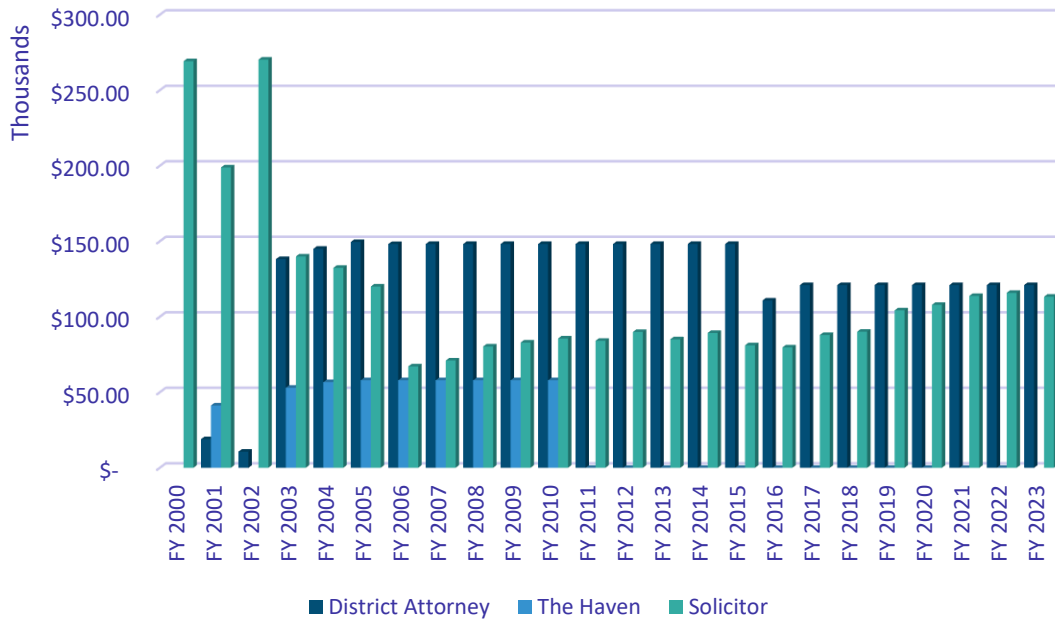


Figure 122 – Victim/Witness Fund - Expenditure History

Special Services Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Taxes:							
Alcoholic Beverage Excise	475.3	504.0	536.2	525.0	525.0	525.0	0.00%
Business & Occupation	401.5	532.0	601.2	475.0	475.0	525.0	10.53%
Cable Television Franchise	147.6	111.4	108.0	100.0	100.0	90.0	(10.00)%
Financial Institution	213.8	238.9	199.9	215.0	215.0	200.0	(6.98)%
Insurance Premium	3,158.2	3,384.8	3,595.3	412.1	412.1	475.1	15.27%
Sanitation Franchise	40.3	24.9	23.8	20.0	20.0	24.0	20.00%
	4,436.7	4,796.0	5,064.3	1,747.1	1,747.1	1,839.1	5.26%
Licenses & Permits:							
Alcoholic Beverage	136.5	142.3	144.4	140.0	140.0	150.0	7.14%
NPDES – Stormwater	-	-	-	6.0	6.0	-	(100.00)%
Soil Control	1.6	-	-	-	-	-	0.00%
	138.1	142.3	144.4	146.0	146.0	150.0	2.74%
Charges for Service:							
Lowndes VFD	58.5	15.0	15.0	-	-	-	0.00%
Stormwater Fee	-	-	-	300.0	300.0	-	(100.00)%
Zoning Fees	32.5	34.5	44.8	25.0	25.0	25.0	0.00%
	91.0	49.5	59.8	325.0	325.0	25.0	(92.31)%
Miscellaneous:							
Insurance Reimbursement	24.7	6.2	12.5	-	-	-	0.00%
	24.7	6.2	12.5	-	-	-	0.00%
Other Financing Sources:							
Transfers In – Accom Tax	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
	201.1	179.2	191.1	160.7	160.7	235.7	46.67%
Total Revenues	4,891.7	5,173.2	5,472.1	2,378.8	2,378.8	2,249.8	(5.43)%

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Special Services Fund – Revenues

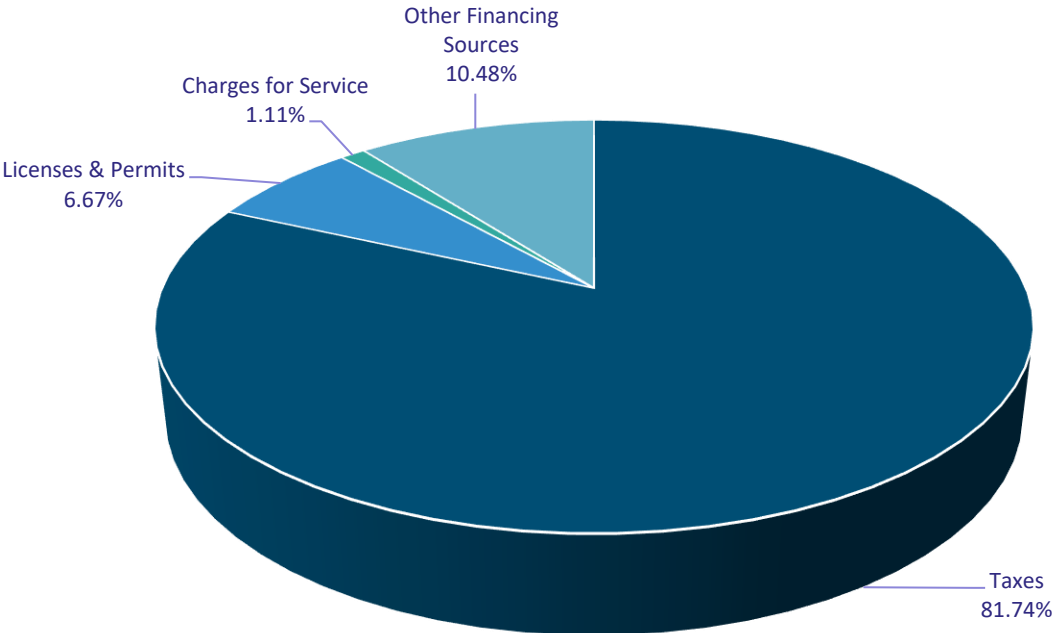


Figure 123 – Special Services Fund - Revenues by Source

Special Services Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	298.2	292.8	297.0	121.0	110.0	110.0	(9.09)%
Life Insurance	2.4	2.4	2.8	1.2	1.0	1.0	(13.31)%
Other Employee Benefits	28.2	23.6	21.3	-	-	-	0.00%
Retirement	213.0	203.8	248.7	87.5	81.9	81.9	(6.38)%
Salaries – Regular	1,192.1	1,160.8	1,399.5	593.3	554.7	554.7	(6.52)%
Salaries – Volunteer	133.7	118.3	67.3	-	-	-	0.00%
Social Security	97.1	93.3	105.8	43.4	40.4	40.4	(6.90)%
Workers Compensation	29.0	11.2	16.8	5.6	5.2	5.2	(7.00)%
	1,993.6	1,906.1	2,159.2	852.0	793.2	793.2	(6.90)%
Services & Contracts:							
Advertising	5.7	4.9	6.0	5.5	5.5	5.5	0.00%
Appropriations	882.6	856.8	918.6	886.4	918.6	918.6	3.64%
Cont Services – Other	125.2	124.5	121.9	125.8	48.3	49.4	(60.74)%
Cont Services – SGRC	69.9	70.3	71.0	71.0	71.5	71.5	0.72%
Dues – Professional	1.2	0.8	3.1	1.4	1.4	1.4	1.33%
Ed & Train – Seminar	2.3	3.9	1.5	5.1	4.7	4.7	(7.84)%
Ed & Train – Travel	5.7	4.7	2.7	3.5	4.6	4.1	17.71%
Facility – Repair/Maint	19.6	24.4	19.3	-	-	-	0.00%
Fees – Organizations	0.1	-	-	-	-	-	0.00%
Firefighter Banquet	3.5	3.2	1.2	-	-	-	0.00%
Gasoline & Diesel Fuel	3.0	1.2	0.1	-	-	-	0.00%
Other Equip – Repairs	14.7	4.6	20.5	-	-	-	0.00%
Postage & Shipping	0.7	0.1	0.1	0.1	-	-	(100.00)%
Printing	5.9	1.6	1.3	2.0	2.5	1.7	(13.75)%
Professional Services	-	-	11.9	52.5	32.5	32.5	(38.10)%
Rent/Lease	0.3	0.2	-	-	-	-	0.00%
Subscriptions	4.9	5.2	-	-	-	-	0.00%
Travel	1.1	0.8	1.1	0.2	0.2	0.2	11.11%
Uniforms	12.3	12.5	24.0	1.3	1.8	1.7	30.62%
Vehicles – Repair/Maint	4.4	-	-	-	-	-	0.00%
	1,163.0	1,119.5	1,204.5	1,154.5	1,091.5	1,091.2	(5.49)%
Fleet Rentals:							
Fleet Rental	254.9	175.8	274.1	23.0	19.9	22.0	(4.14)%
Technology Fleet Rental	10.2	9.3	10.6	7.1	5.4	5.4	(24.06)%
	265.0	185.1	284.6	30.0	25.2	27.4	(8.83)%

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Special Services Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Utilities:							
Utilities – Cable TV	1.7	2.2	1.7	-	-	-	0.00%
Utilities – Cell Phones	13.7	17.5	18.9	5.2	3.5	3.5	(32.41)%
Utilities – Electricity	56.6	50.4	48.1	-	-	-	0.00%
Utilities – LP Fuel	9.4	2.4	7.9	-	-	-	0.00%
Utilities – Telephones	10.0	7.9	9.8	-	-	-	(21.43)%
Utilities – Water	1.7	1.7	1.7	-	-	-	0.00%
	93.0	82.0	88.1	5.3	3.6	3.6	(32.38)%
Supplies & Materials:							
Chemical Supplies	1.1	1.7	0.6	-	-	-	0.00%
Janitorial Supplies	1.5	2.2	1.9	-	-	-	0.00%
Office Supplies	2.5	1.9	1.7	1.4	1.2	0.9	(35.71)%
Program Supplies	19.5	16.5	26.4	8.8	7.5	7.5	(14.77)%
Safety Items	99.9	48.9	72.7	0.1	0.1	0.1	0.00%
Small Tools & Equipment	353.8	70.3	95.3	1.7	1.0	1.0	(43.68)%
	478.2	141.3	198.6	12.0	9.7	9.5	(21.31)%
Capital Outlay:							
Other Capital Equipment	19.7	52.7	-	-	-	-	0.00%
Rolling Stock	-	29.2	343.3	-	-	-	0.00%
	19.7	81.9	343.3	-	-	-	0.00%
Other Financing Uses:							
Transfers Out – General	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
	325.0	325.0	325.0	325.0	325.0	325.0	0.00%
Total Expenditures	4,337.6	3,840.9	4,603.3	2,378.8	2,248.2	2,249.8	(5.43)%

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Special Services Fund – Expenditures

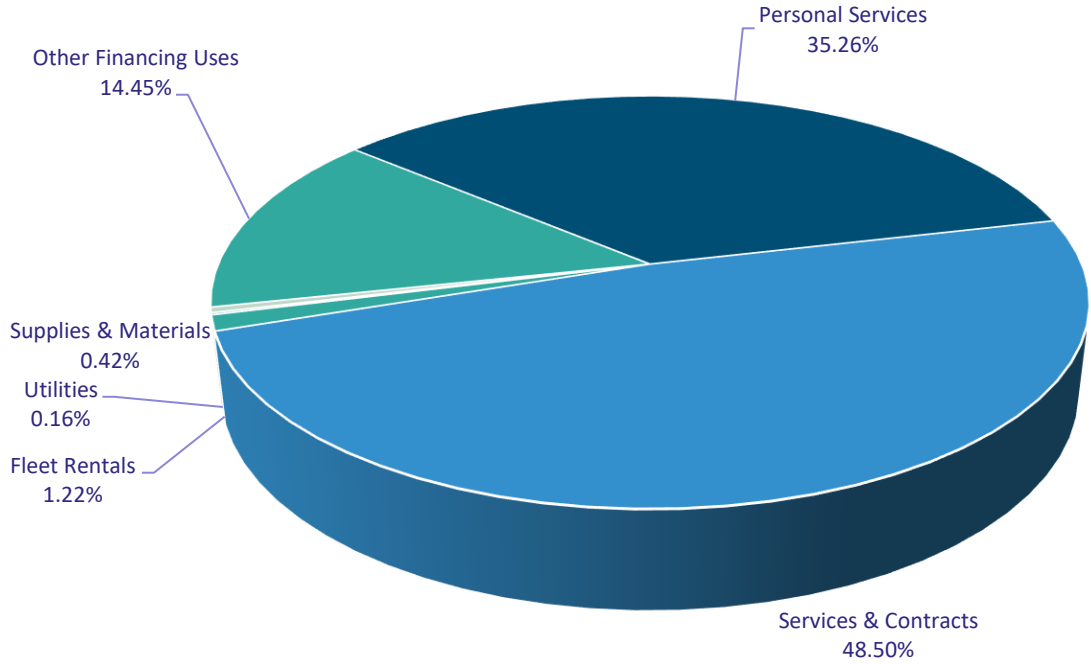


Figure 124 – Special Services Fund – Expenditures by Type

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. This division is specifically for the Fire Departments. This particular budget is presented for historical purposes as Fire Services became a separate fund in fiscal year 2022.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	38,065	41,875	42,263	-	-	-	0.00%
Fleet Rentals	77,583	62,367	67,525	-	-	-	0.00%
Utilities	223	142	275	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	115,871	104,383	110,063	-	-	-	0.00%

NPDES - Stormwater

This division is a part of the Engineering Department which relates to monitoring of stormwater and public education. The division will be expanded in the coming year to include maintenance of easements. This information is for historical purposes only as the division was moved to the Special Services Fund in fiscal year 2022 but was moved back to the General Fund in 2023.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	-	-	1	-	-	-	(1)

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	1,356,654	1,269,663	1,402,575	-	-	-	0.00%
Services & Contracts	239,560	197,119	219,001	-	-	-	0.00%
Fleet Rentals	244,430	161,850	263,858	-	-	-	0.00%
Utilities	12,666	16,037	16,231	-	-	-	0.00%
Supplies & Materials	452,415	129,598	187,115	-	-	-	0.00%
Capital Outlay	19,731	81,860	343,277	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,325,456	1,856,127	2,432,056	-	-	-	0.00%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	16.5	17	26	-	-	-	-	-

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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	190,651	272,981	293,844	303,554	308,562	5,008	1.65%
Services & Contracts	6,488	7,447	7,870	13,063	14,012	949	7.26%
Fleet Rentals	-	16,956	15,103	19,745	17,683	(2,062)	(10.44)%
Utilities	1,254	2,178	2,159	2,150	2,150	-	0.00%
Supplies & Materials	6,552	4,429	727	1,340	1,080	(260)	(19.40)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	204,944	303,991	319,703	339,852	343,487	3,635	1.07%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	4	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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Code Enforcement

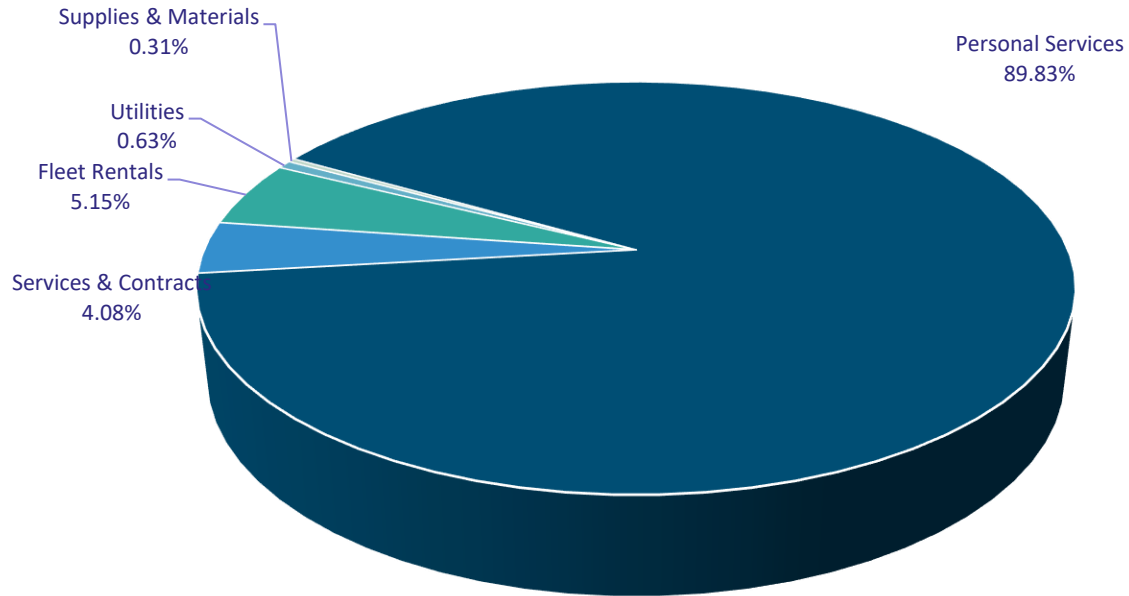


Figure 125 – Code Enforcement - Expenditures by Type

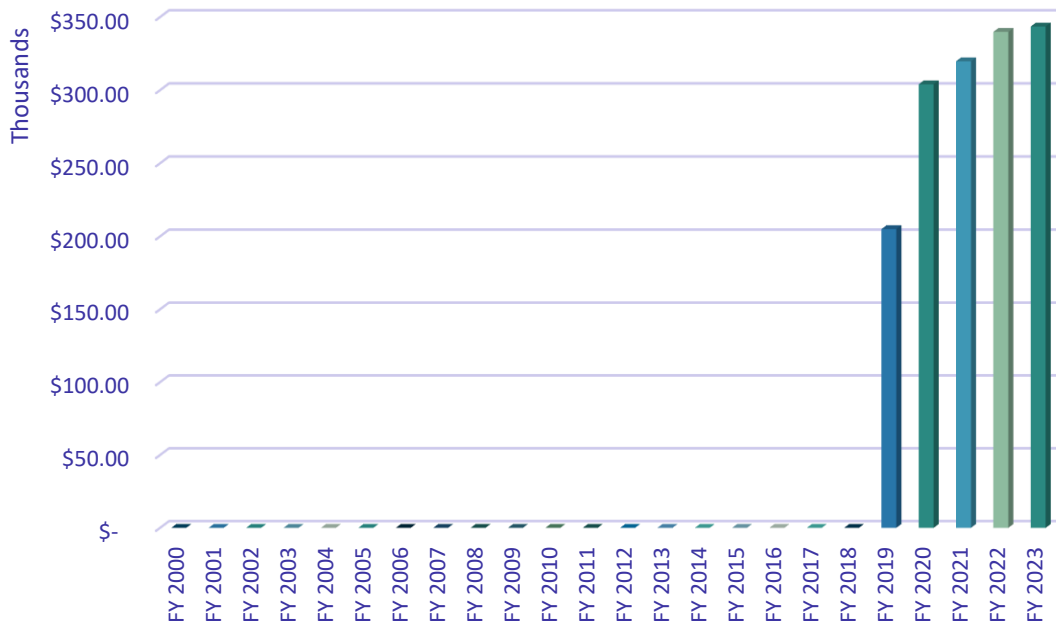


Figure 126 – Code Enforcement - Expenditure History

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Mosquito Control

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

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	64,583	66,889	64,687	65,583	67,056	1,473	2.25%
Services & Contracts	45,963	45,790	34,491	45,940	45,790	(150)	(0.33)%
Fleet Rentals	11,503	3,323	2,813	3,917	5,386	1,469	37.50%
Utilities	291	291	282	295	295	-	0.00%
Supplies & Materials	7,265	5,688	8,647	7,675	7,675	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	129,577	121,981	110,920	123,410	126,202	2,792	2.26%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	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

Mosquito Control

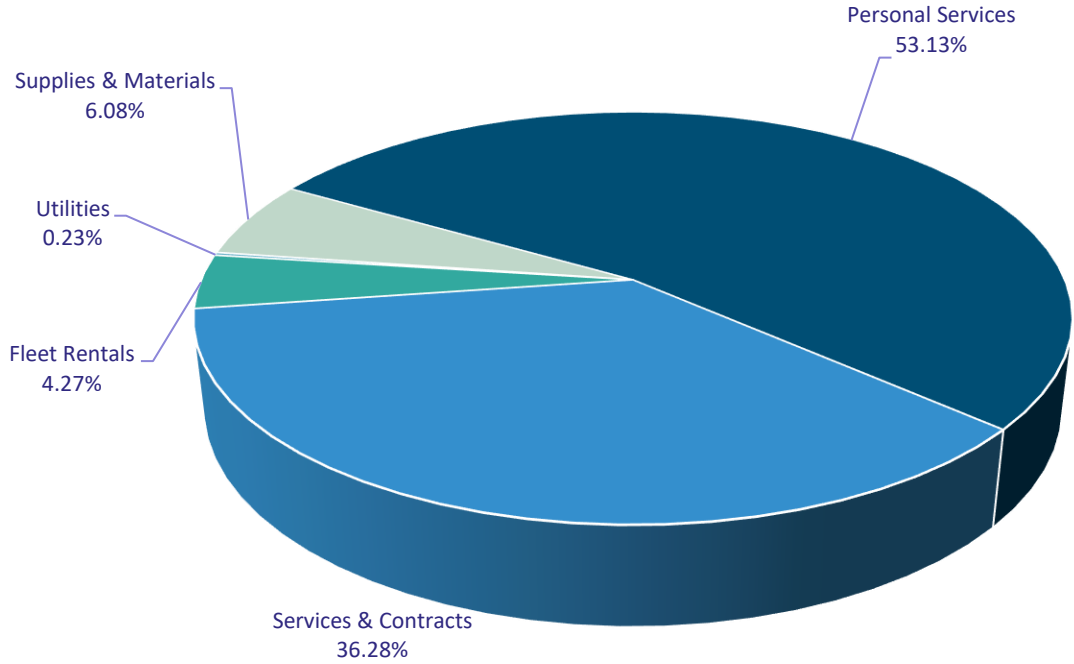


Figure 127 – Mosquito Control - Expenditures by Type

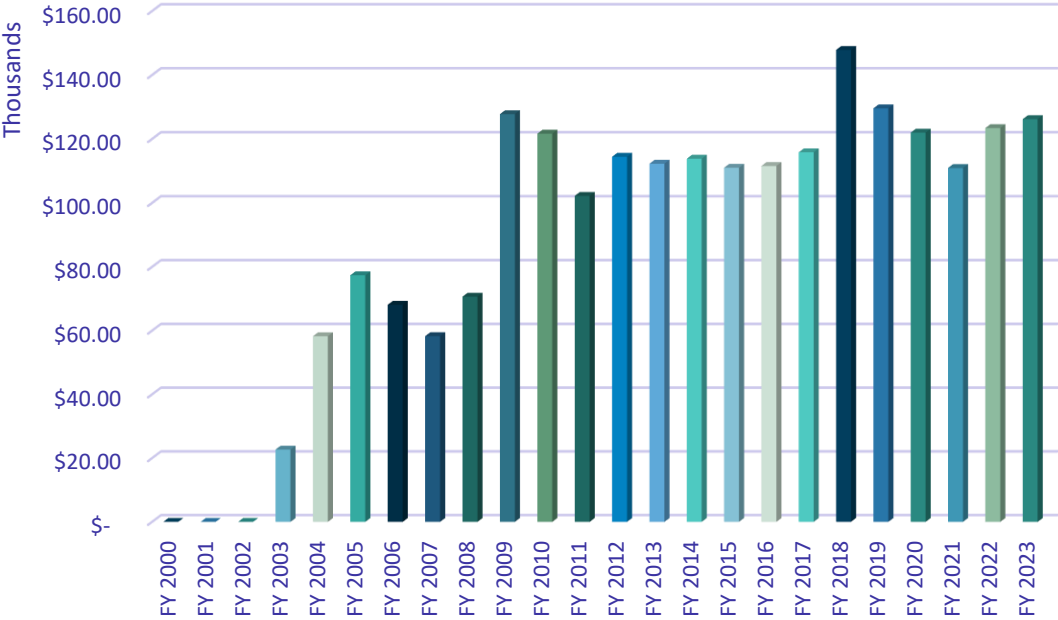


Figure 128 – Mosquito Control - Expenditure History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	131,688	135,279	398,106	416,434	417,559	1,125	0.27%
Services & Contracts	4,311	4,658	24,068	65,117	45,230	(19,887)	(30.54)%
Fleet Rentals	1,973	1,190	2,860	6,374	4,315	(2,059)	(32.30)%
Utilities	426	575	1,948	2,064	1,111	(953)	(46.17)%
Supplies & Materials	11,232	1,117	1,787	950	700	(250)	(26.32)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	149,629	142,819	428,769	490,939	468,915	(22,024)	(4.49)%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	2.5	2.5	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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Planning/Zoning

Performance Measures	FY 2021	FY 2022	FY 2023	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)	Complete	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 subdivisions 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%	5%	II – Education IV – Service

Planning/Zoning

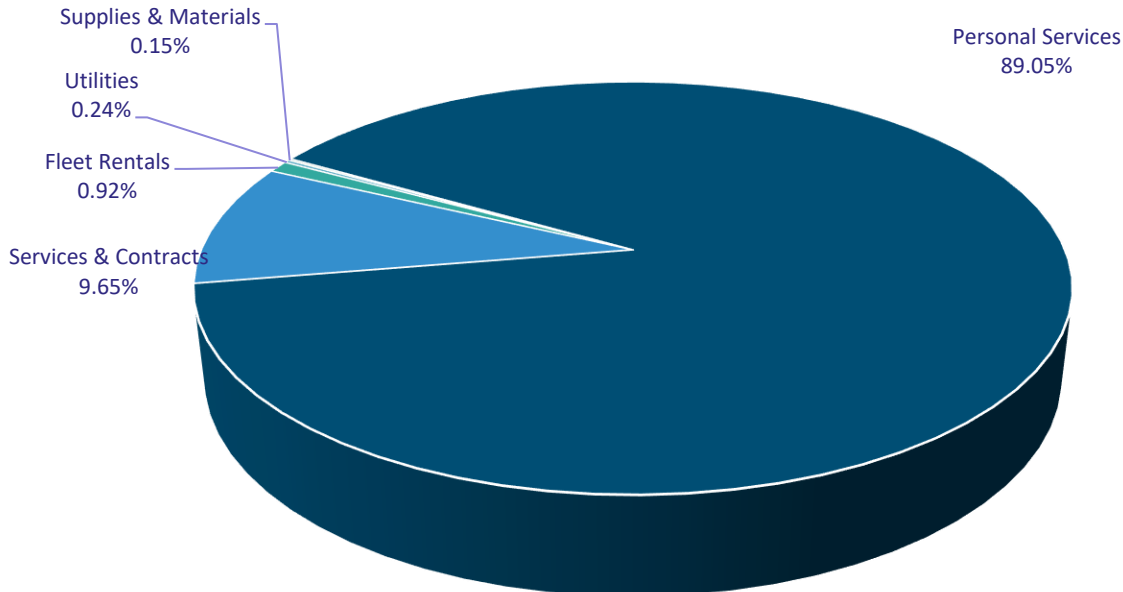


Figure 129 – Planning/Zoning - Expenditures by Type

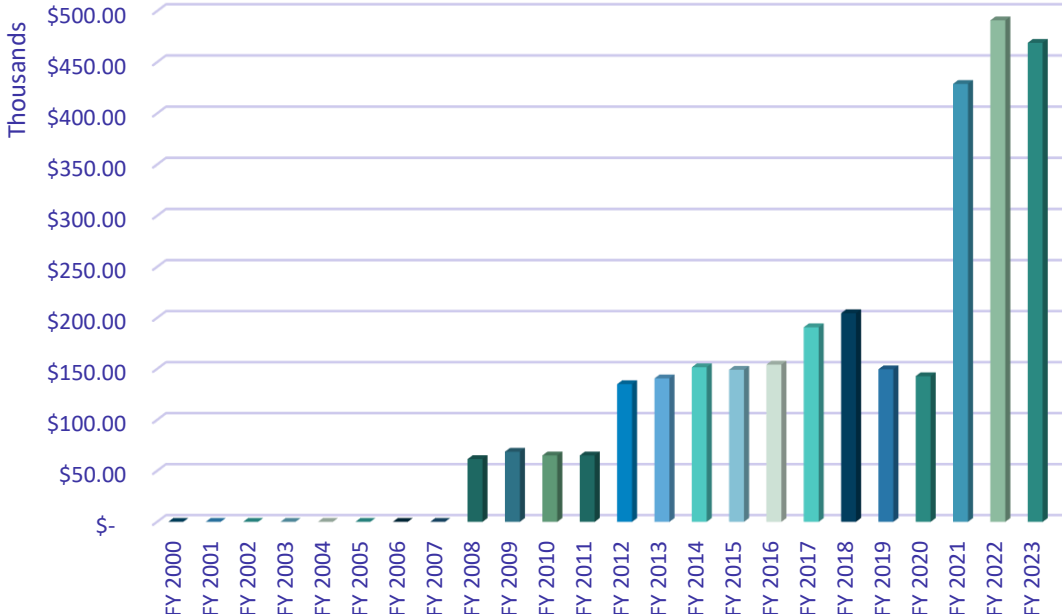


Figure 130 – Planning/Zoning - Expenditure History

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Non-departmental

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Contingency	14,635	40	40,808	97,313	97,313	-	0.00%
SGRC Dues	69,794	70,297	70,953	70,953	71,465	512	0.72%
Arts Commission	70,000	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	387,526	393,356	411,530	436,009	457,809	21,800	5.00%
Planning Comm/MPO	15,924	15,180	15,467	15,435	21,692	6,257	40.54%
VALOR/GIS	261,608	265,281	268,009	262,799	267,888	5,089	1.94%
Zoning	267,606	172,418	-	-	-	-	0.00%
Transfers Out – General	325,000	325,000	325,000	325,000	325,000	-	0.00%

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Fire Services Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Taxes:							
Insurance Premium	-	-	-	3,338.0	3,338.0	3,275.0	(1.89)%
Property Tax – Fire	-	-	-	4,274.9	4,274.9	3,900.0	(8.77)%
	-	-	-	7,612.9	7,612.9	7,175.0	(5.75)%
Charges for Service:							
Lowndes VFD	-	-	-	15.0	15.0	15.0	0.00%
	-	-	-	15.0	15.0	15.0	0.00%
Total Revenues	-	-	-	7,627.9	7,627.9	7,190.0	(5.74)%

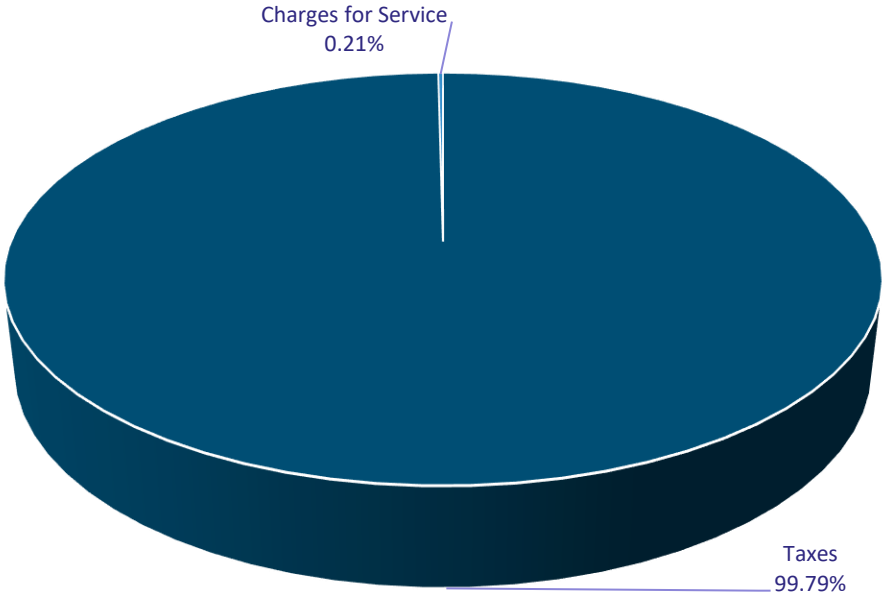


Figure 131 – Fire Services Fund - Revenues by Source

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Fire Services Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	-	682.0	693.0	704.0	3.23%
Life Insurance	-	-	-	5.5	5.7	5.8	4.29%
Other Employee Benefits	-	-	-	27.5	27.5	21.5	(21.70)%
Retirement	-	-	-	455.6	468.7	480.1	5.37%
Salaries – Regular	-	-	-	3,059.0	3,144.6	3,220.8	5.29%
Salaries – Volunteer	-	-	-	175.0	175.0	175.0	0.00%
Social Security	-	-	-	229.3	229.1	233.9	1.99%
Workers Compensation	-	-	-	45.3	46.7	47.7	5.11%
	-	-	-	4,679.3	4,790.3	4,888.8	4.48%
Services & Contracts:							
Advertising	-	-	-	0.2	0.2	0.2	0.00%
Appropriations	-	-	-	131.5	105.7	105.8	(19.55)%
Cont Services – Other	-	-	-	129.6	121.1	137.9	6.44%
Dues – Professional	-	-	-	3.9	4.0	4.0	2.60%
Ed & Train – Seminar	-	-	-	2.7	2.7	2.7	0.00%
Ed & Train – Travel	-	-	-	7.1	7.4	7.4	4.23%
Facility – Repair/Maint	-	-	-	21.0	15.0	17.0	(19.05)%
Firefighter Banquet	-	-	-	7.0	7.0	7.0	0.00%
Other Equip – Repairs	-	-	-	6.5	6.7	6.5	0.00%
Printing	-	-	-	0.5	0.5	0.5	0.00%
Travel	-	-	-	0.5	2.0	0.8	50.00%
Uniforms	-	-	-	65.0	51.4	51.4	(20.94)%
Vehicles – Repair/Maint	-	-	-	7.5	7.5	7.5	0.00%
	-	-	-	382.9	331.0	348.5	(8.96)%
Fleet Rentals:							
Fleet Rental	-	-	-	222.5	326.6	361.8	62.61%
Technology Fleet Rental	-	-	-	7.5	6.4	6.4	(14.95)%
	-	-	-	230.0	333.0	368.2	60.07%
Utilities:							
Utilities – Cable TV	-	-	-	1.9	1.0	1.0	(47.37)%
Utilities – Cell Phones	-	-	-	16.9	14.0	14.0	(17.26)%
Utilities – Electricity	-	-	-	88.0	88.0	88.0	0.00%
Utilities – LP Fuel	-	-	-	10.0	10.0	10.0	0.00%
Utilities – Telephones	-	-	-	9.4	6.4	6.4	(32.35)%
Utilities – Water	-	-	-	5.4	5.4	5.4	0.00%
	-	-	-	131.6	124.8	124.8	(5.21)%

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Fire Services Fund – Expenditures

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Supplies & Materials:							
Chemical Supplies	-	-	-	8.5	14.7	14.7	73.16%
Janitorial Supplies	-	-	-	2.4	4.0	3.5	45.83%
Office Supplies	-	-	-	1.0	3.5	2.0	100.00%
Program Supplies	-	-	-	19.8	22.5	19.8	0.00%
Safety Items	-	-	-	180.4	123.0	123.0	(31.86)%
Small Tools & Equipment	-	-	-	120.6	121.3	121.3	0.62%
	-	-	-	332.6	288.9	284.2	(14.56)%
Capital Outlay:							
Other Capital Equipment	-	-	-	-	338.2	8.2	100.00%
Rolling Stock	-	-	-	1,260.0	1,106.5	1,106.5	(12.18)%
	-	-	-	1,260.0	1,444.7	1,114.7	(11.53)%
Total Expenditures	-	-	-	7,016.4	7,312.6	7,129.2	1.61%

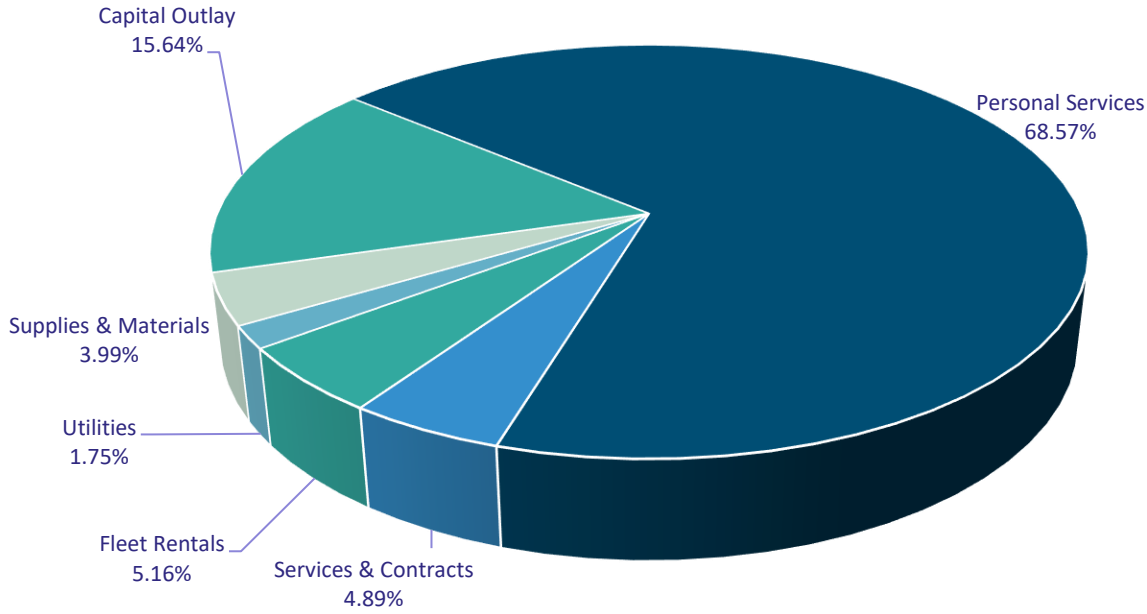


Figure 132 – Fire Services Fund – Expenditures by Type

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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. This division is specifically for the Fire Departments.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	50,496	58,675	8,179	16.20%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	112,810	109,766	(3,044)	(2.70)%
Supplies & Materials	-	-	-	200	200	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	163,506	168,641	5,135	3.14%

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

Facilities Maintenance

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance</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 buildings 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 training</p> <p>Measure: % of lost time incidents</p>	5%	5%	5%	I – Safety and Quality of Life 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

Facilities Maintenance

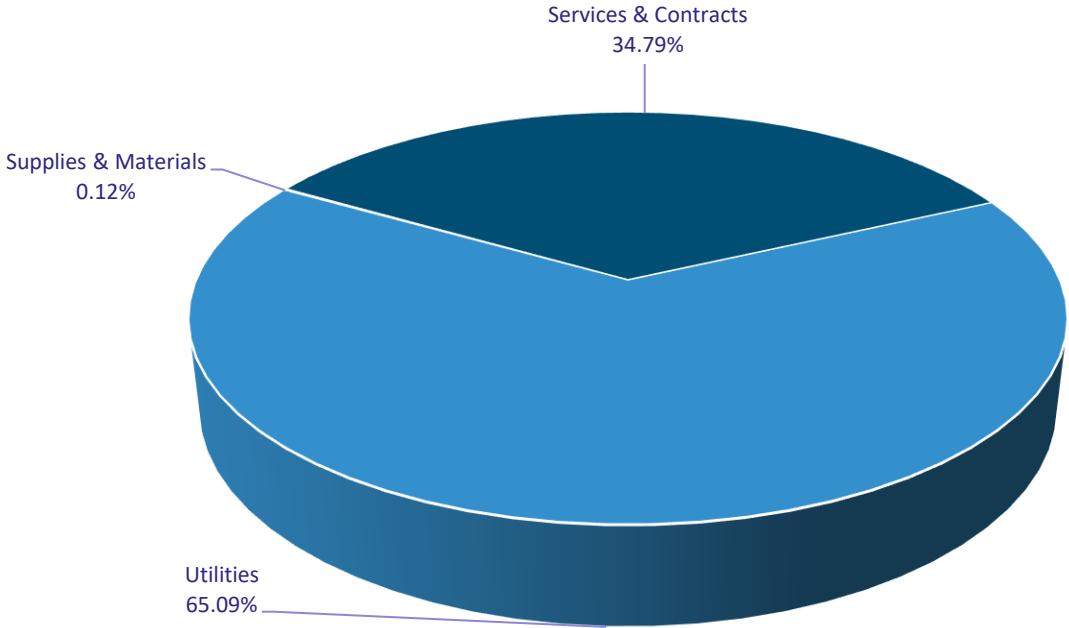


Figure 133 – Facilities Maintenance (Fire) - Expenditures by Type

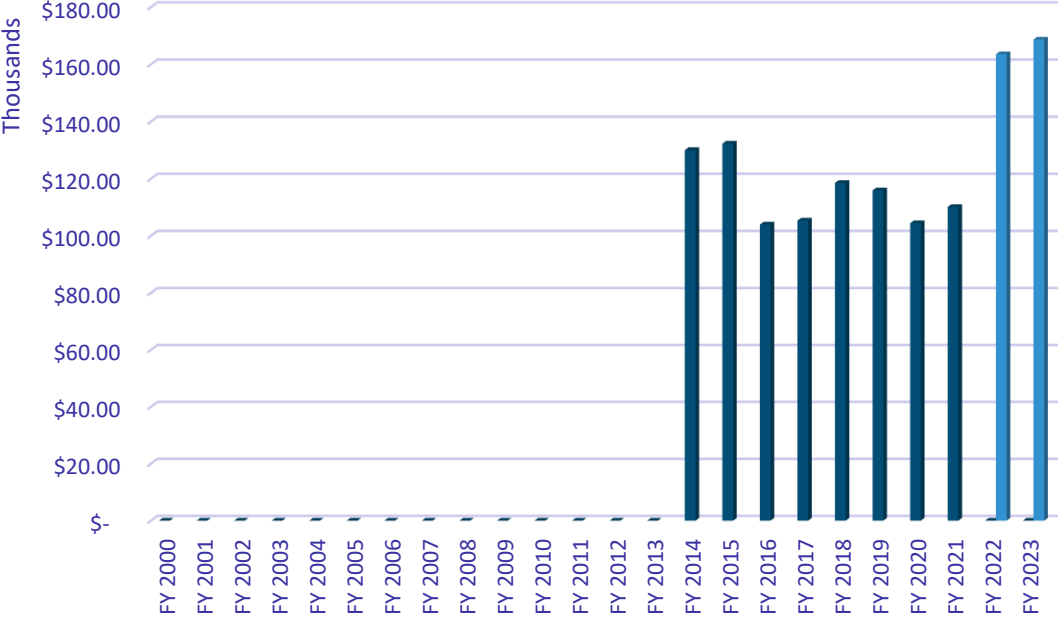


Figure 134 – Facilities Maintenance (Fire) - Expenditure History

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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.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	4,679,306	4,888,803	209,497	4.48%
Services & Contracts	-	-	-	332,359	288,872	(42,487)	(12.78)%
Fleet Rentals	-	-	-	230,016	368,186	138,170	60.07%
Utilities	-	-	-	18,820	15,000	(3,820)	(20.30)%
Supplies & Materials	-	-	-	332,410	283,980	(48,430)	(14.57)%
Capital Outlay	-	-	-	1,260,000	1,114,680	(145,320)	(11.53)%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	6,852,911	6,960,521	107,610	1.57%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	-	-	62	63	63	64	2

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/Rescue

Performance Measures	FY 2021	FY 2022	FY 2023	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 events 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 III – Financial IV – Service

Fire/Rescue

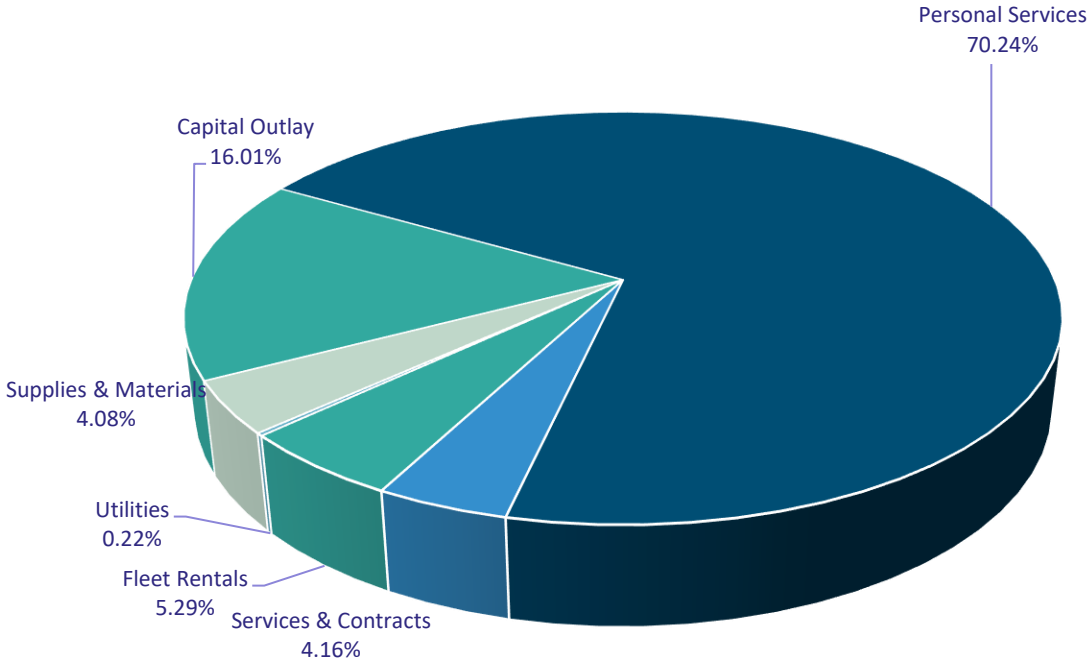


Figure 135 – Fire/Rescue - Expenditures by Type

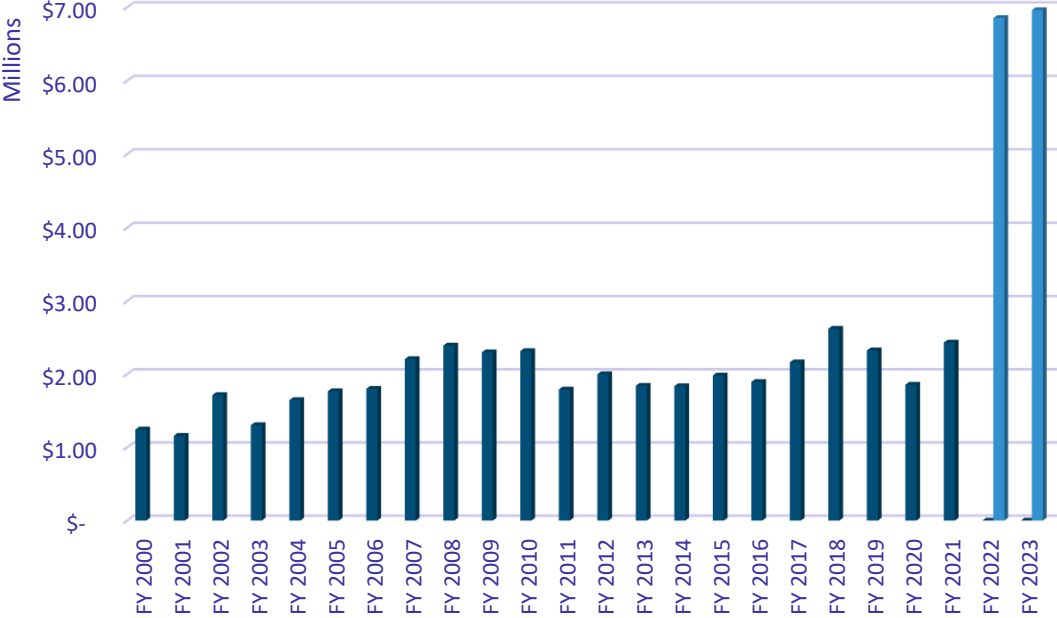


Figure 136 – Fire/Rescue - Expenditure History

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Water/Sewer Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Credit Card Fees	-	61.9	149.8	135.0	135.0	190.0	40.74%
Moody Contract	377.1	474.3	559.7	400.0	400.0	400.0	0.00%
Other	13.5	439.8	45.0	20.0	20.0	20.0	0.00%
Service Fees	3.1	1.0	1.9	1.0	1.0	1.0	0.00%
Sewer Usage	2,850.7	3,116.0	3,289.7	3,250.0	3,250.0	3,405.0	4.77%
Water Usage	3,273.8	3,643.1	3,780.3	3,650.0	3,650.0	3,735.0	2.33%
	6,518.1	7,736.1	7,826.4	7,456.0	7,456.0	7,751.0	3.96%
Miscellaneous:							
Connection Fees	701.7	827.5	1,066.6	800.0	800.0	1,000.0	25.00%
Hay Contract	-	36.3	37.3	37.0	37.0	38.0	2.70%
Miscellaneous – Other	8.7	41.9	250.5	10.0	10.0	10.0	0.00%
Penalties	139.5	135.3	80.8	120.0	120.0	150.0	25.00%
Premiums on Bonds Sold	27.5	25.0	22.4	25.0	25.0	20.0	(20.00)%
	877.4	1,066.0	1,457.6	992.0	992.0	1,218.0	22.78%
Other Financing Sources:							
SPLOST – Other	2,608.7	1,871.6	7,678.3	-	-	-	0.00%
	2,608.7	1,871.6	7,678.3	-	-	-	0.00%
Non-operating:							
Interest Income	4.3	3.3	-	-	-	-	0.00%
	4.3	3.3	-	-	-	-	0.00%
Total Revenues	10,008.5	10,676.9	16,962.3	8,448.0	8,448.0	8,969.0	6.17%

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Water/Sewer Fund – Revenues

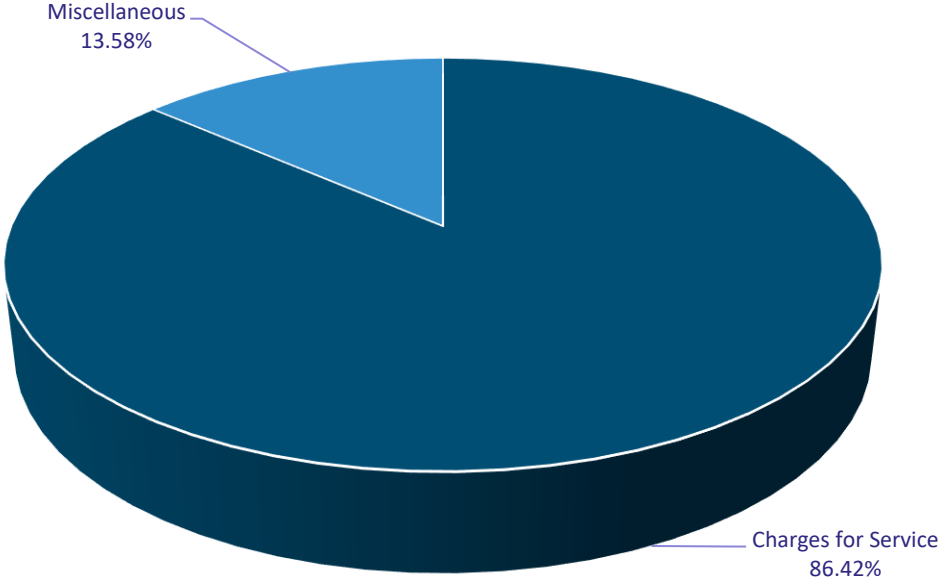


Figure 137 – Water/Sewer Fund - Revenues by Source

Water/Sewer Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	399.1	425.4	577.5	330.0	385.0	374.0	13.33%
Life Insurance	2.1	2.2	2.3	2.7	3.2	3.1	14.70%
Retirement	830.1	431.1	59.1	189.4	225.3	220.5	16.43%
Salaries – Regular	992.9	1,062.8	1,109.7	1,284.0	1,522.1	1,490.0	16.05%
Social Security	71.4	76.5	80.5	93.3	110.6	108.0	15.72%
Workers Compensation	31.4	13.2	17.9	20.9	23.5	23.3	11.91%
	2,327.1	2,011.2	1,846.8	1,920.2	2,269.6	2,219.0	15.56%
Services & Contracts:							
Advertising	0.9	0.3	0.9	1.1	1.1	1.1	0.00%
Appropriations	9.1	7.7	7.7	9.6	7.8	7.8	(19.06)%
Bad Debt Expense	49.1	203.6	-	45.0	45.0	45.0	0.00%
Collection Costs	0.1	-	-	0.8	0.8	0.5	(37.50)%
Cont Services – Georgia	22.1	23.1	23.3	23.5	22.5	22.5	(4.26)%
Cont Services – Other	142.7	122.2	154.6	86.7	97.9	100.3	15.77%
Credit Card Fees	-	140.7	177.9	150.0	150.	205.0	36.67%
Depreciation Expense	1,214.8	1,244.5	1,448.7	1,275.0	1,275.0	1,275.0	0.00%
Dues – Professional	7.8	6.7	7.1	8.7	9.0	9.0	3.21%
Ed & Train – Seminar	3.8	0.5	3.6	4.6	4.8	4.8	5.49%
Ed & Train – Travel	1.5	0.4	1.3	2.1	2.2	3.9	90.24%
Facility – Repair/Maint	2.0	1.0	0.4	7.5	2.5	2.5	(66.67)%
Fees – Organizations	-	-	1.3	2.0	2.0	1.5	(24.24)%
Medical Supplies & Shots	0.8	0.3	-	0.5	0.5	0.5	0.00%
Other Equip – Repairs	41.1	37.1	26.9	32.0	46.0	37.4	16.88%
Postage & Shipping	9.5	9.7	10.0	10.3	10.2	10.2	(0.82)%
Printing	0.1	0.2	0.3	0.5	0.8	0.8	50.00%
Professional Services	3.4	6.6	3.4	6.2	9.6	11.2	80.65%
Rent/Lease	2.9	5.6	5.3	7.9	8.0	8.0	1.52%
Travel	0.3	0.3	0.2	0.4	0.6	0.4	0.00%
Uniforms	3.5	2.7	3.0	3.4	5.0	3.9	16.15%
Utilities Testing	41.3	47.3	57.5	48.0	53.2	53.2	10.83%
Vehicles – Repair/Maint	0.1	0.2	-	-	-	-	0.00%
W/S – Repair/Maint	1,122.7	440.2	696.1	1,045.4	884.3	884.3	(15.41)%
	2,679.6	2,300.7	2,629.4	2,771.0	2,638.6	2,688.7	(2.97)%
Fleet Rentals:							
Fleet Rental	121.7	135.1	138.6	144.2	154.2	170.9	18.53%
Technology Fleet Rental	25.4	21.8	24.0	23.0	24.7	24.7	7.50%
	147.1	156.9	162.6	167.1	178.9	195.6	17.01%

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Water/Sewer Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Utilities:							
Utilities – Cell Phones	10.8	11.3	11.5	11.5	17.8	17.8	55.12%
Utilities – Electricity	526.5	562.1	612.6	570.0	570.0	722.3	26.71%
Utilities – LP Fuel	3.6	2.4	0.8	2.5	4.0	4.0	60.00%
Utilities – Telephones	2.1	2.5	1.8	3.1	-	-	(99.03)%
Utilities – Water	33.9	31.0	47.0	44.5	44.5	44.5	0.00%
	576.9	609.3	673.6	631.6	636.3	788.6	24.86%
Supplies & Materials:							
Chemical Supplies	375.4	355.6	409.2	381.5	467.5	467.5	22.54%
Janitorial Supplies	2.2	2.7	2.9	3.9	4.1	4.8	22.56%
Office Supplies	11.7	9.3	8.3	9.5	9.5	10.8	13.71%
Program Supplies	0.1	1.0	0.4	3.5	3.8	4.1	16.34%
Small Tools & Equipment	18.6	30.5	34.5	36.3	41.0	41.0	12.81%
W/S – Meters & Pumps	875.5	1,012.3	854.0	581.9	1,073.3	1,073.3	84.45%
W/S – Repair Supplies	58.3	118.3	168.0	142.0	171.3	171.3	20.63%
	1,345.6	1,534.1	1,482.1	1,163.5	1,776.1	1,778.4	52.85%
Capital Outlay:							
Capital Outlay Distributed	-	-	-	(261.6)	(261.6)	(226.7)	(13.34)%
New Construction	(604.8)	-	-	80.0	75.0	75.0	(6.25)%
Other Capital Equipment	-	-	-	181.6	151.7	151.7	(16.47)%
Professional Services	0.1	-	-	-	-	-	0.00%
Rolling Stock	-	-	-	-	126.1	-	0.00%
	(604.1)	-	-	-	91.1	-	0.00%
Debt Service:							
Amortization – Bond Cost	50.3	46.6	43.1	50.0	50.0	42.0	(16.00)%
Bond – Insurance/Fees	0.4	0.4	0.4	0.4	0.4	0.4	0.00%
	50.7	47.0	43.4	50.4	50.4	42.4	(15.88)%
Other Financing Uses:							
Transfers Out – General	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
	450.0	450.0	450.0	450.0	450.0	450.0	0.00%
Non-Operating:							
Bond Interest	130.0	114.7	99.0	84.4	84.4	84.4	0.00%
Other Interest	6.9	6.2	8.9	7.5	7.5	577.3	7597.64%
	136.9	120.8	107.9	91.9	91.9	661.7	620.05%
Total Expenses	7,109.8	7,230.1	7,395.9	7,245.7	8,183.0	8,824.3	21.79%

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Water/Sewer Fund – Expenses

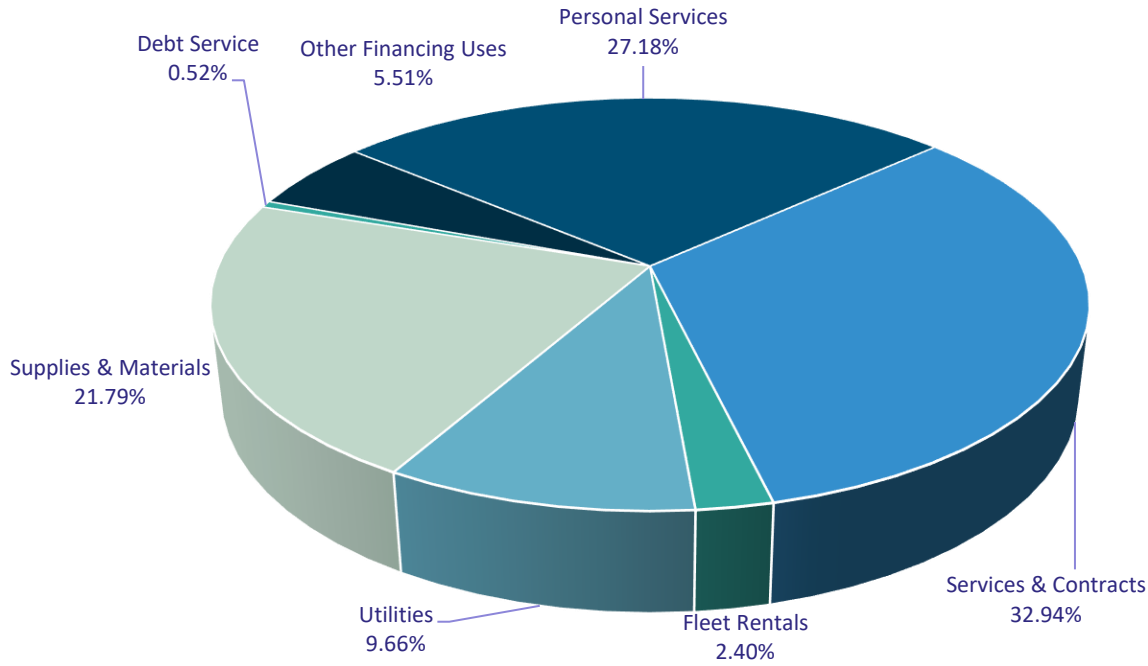


Figure 138 – Water/Sewer Fund – Expenses by Type

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. This division is specifically for the Water/Sewer facilities.

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	6,792	6,397	14,935	14,352	12,182	(2,170)	(15.12)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	566,098	598,034	662,130	620,102	770,780	150,678	24.30%
Supplies & Materials	18	36	452	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	572,907	604,467	677,517	634,454	782,962	148,508	23.41%

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

Facilities Maintenance

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
<p>Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance</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 buildings 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 training</p> <p>Measure: % of lost time incidents</p>	5%	5%	5%	I – Safety and Quality of Life 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

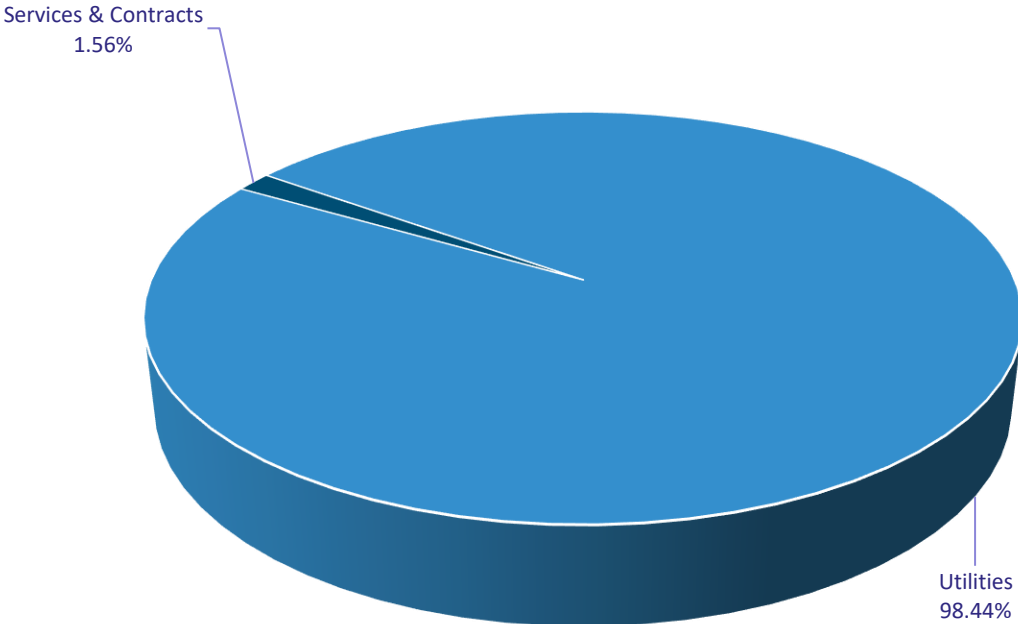


Figure 139 – Facilities Maintenance (Water/Sewer) - Expenses by Type

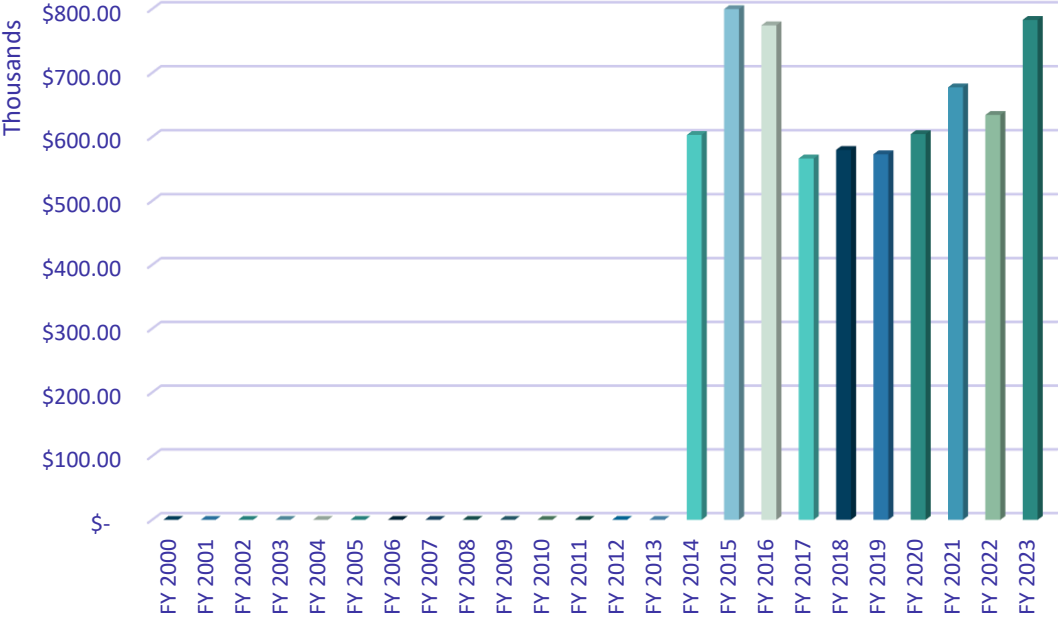


Figure 140 – Facilities Maintenance (Water/Sewer) - Expense History

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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.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Expenditures							
Personal Services	2,013,292	1,753,200	1,625,901	1,703,327	1,996,476	293,149	17.21%
Services & Contracts	2,662,135	2,269,994	2,460,684	2,723,089	2,644,517	(78,572)	(2.89)%
Fleet Rentals	134,485	142,453	149,167	152,353	179,359	27,006	17.73%
Utilities	8,873	9,185	9,447	9,400	15,300	5,900	55.74%
Supplies & Materials	1,302,907	1,483,800	1,438,557	1,104,919	1,720,815	615,896	55.74%
Capital Outlay	(604,772)	-	-	-	-	-	0.00%
Debt Service	50,706	47,013	43,438	50,385	42,385	(8,000)	(15.88)%
Non-operating	136,921	120,824	107,900	91,900	661,723	569,823	620.05%
	5,704,547	5,826,468	5,835,093	5,835,373	7,260,575	1,425,202	24.42%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	21	21	23	27	29	32	31	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 - Operations

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County	25%	50%	75%	III – Financial IV – Service
Measure: % of work completed				
Goal: To reduce loss of time incidents	0	0	0	I – Safety and Quality of Life III – Financial IV – Service
Measure: # of loss of time incidents				
Goal: To contract for and complete water tank maintenance at North Lowndes	50%	50%	100%	IV – Service
Measure: % of work completed				

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Water/Sewer - Operations

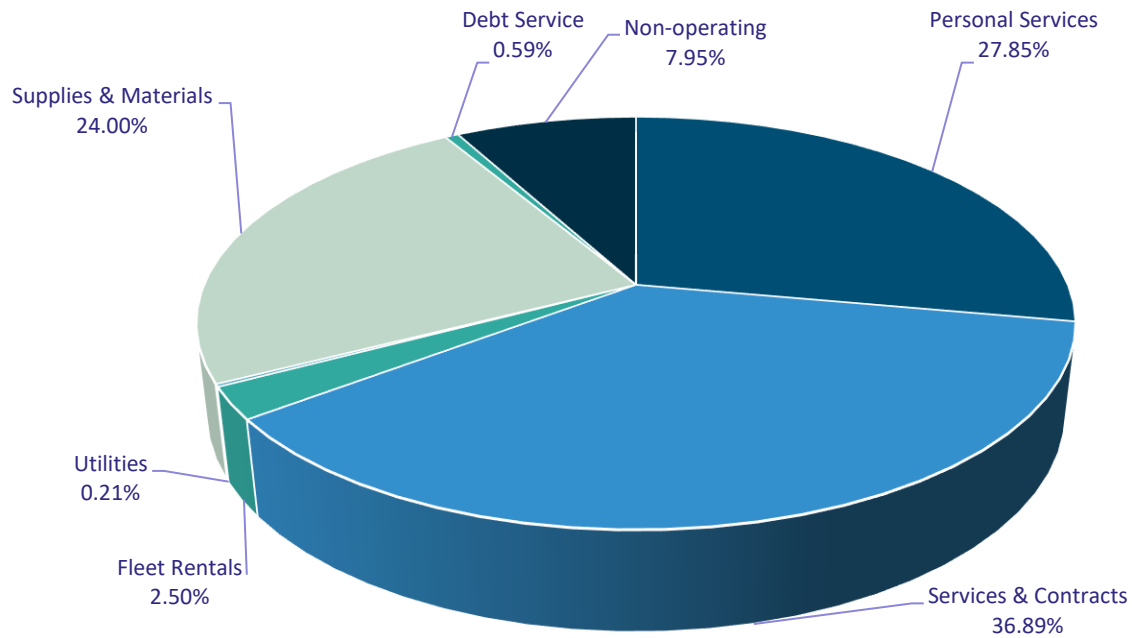


Figure 141 – Water/Sewer - Operations - Expenses by Type

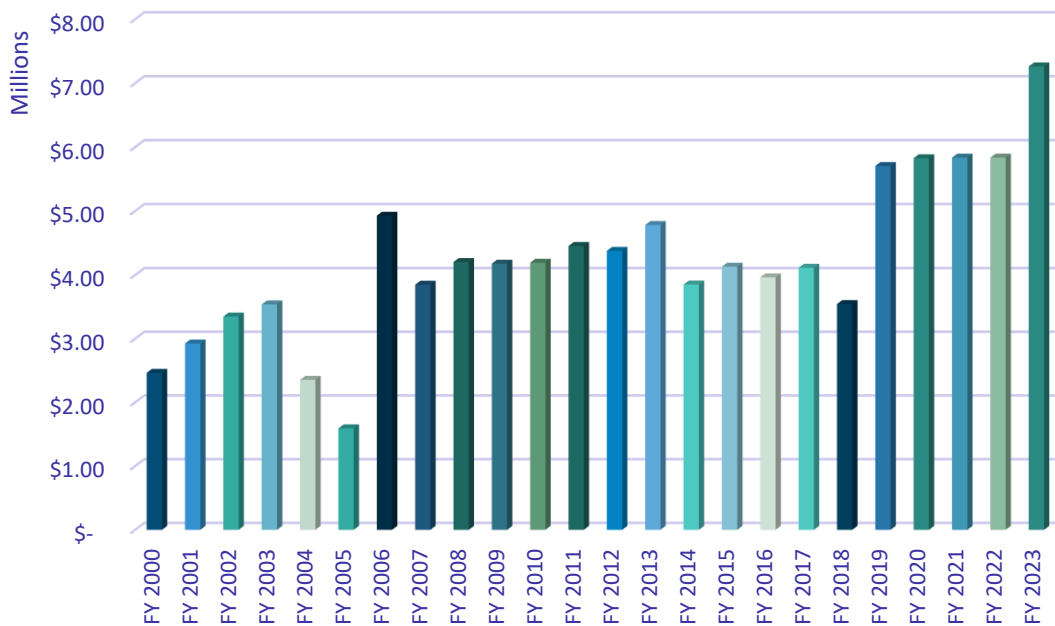


Figure 142 – Water/Sewer - Operations - Expense History

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Water/Sewer - Moody

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

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	313,792	257,987	220,911	216,912	222,481	5,569	2.57%
Services & Contracts	10,706	24,329	33,896	33,529	32,030	(1,499)	(4.47)%
Fleet Rentals	12,638	14,474	13,393	14,786	16,213	1,427	9.65%
Utilities	1,902	2,097	2,054	2,075	2,500	425	20.48%
Supplies & Materials	42,666	50,263	43,102	58,571	57,573	(998)	(1.70)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	381,704	349,151	313,355	325,873	330,797	4,924	1.51%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	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 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 - Moody

Performance Measures	FY 2021	FY 2022	FY 2023	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County	25%	50%	75%	III – Financial IV – Service
Measure: % of work completed				
Goal: To reduce loss of time incidents	0	0	0	I – Safety and Quality of Life III – Financial IV – Service
Measure: # of loss of time incidents				
Goal: To contract for and complete water tank maintenance at North Lowndes	50%	50%	100%	IV – Service
Measure: % of work completed				

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Water/Sewer - Moody

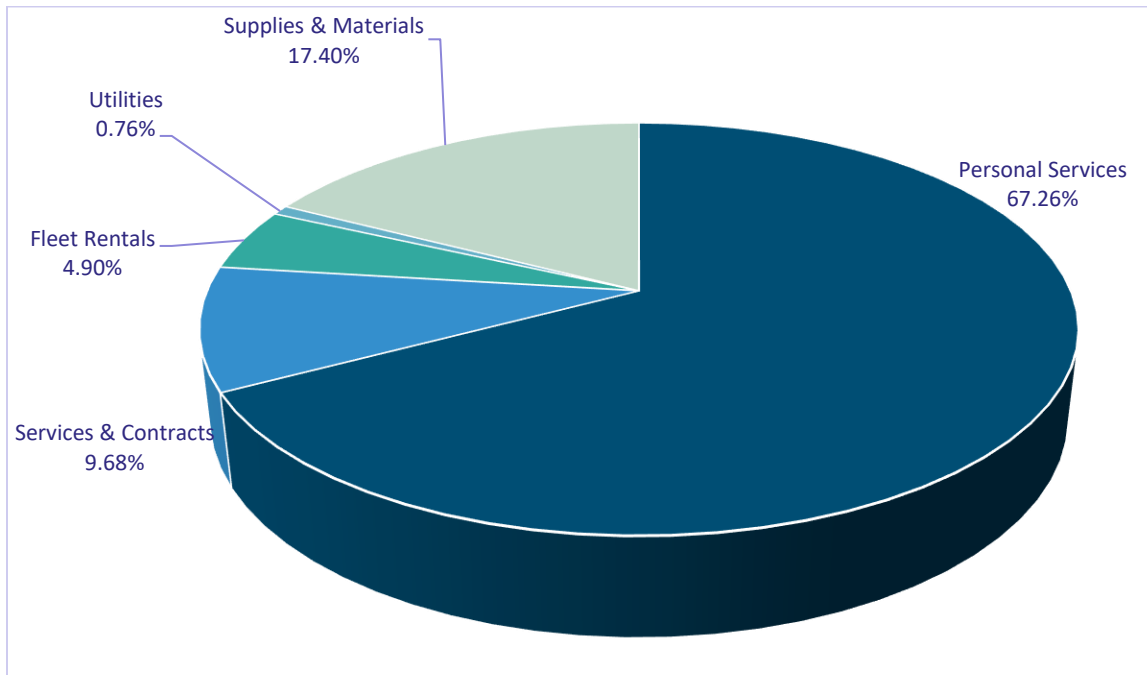


Figure 143 – Water/Sewer - Moody - Expenses by Type

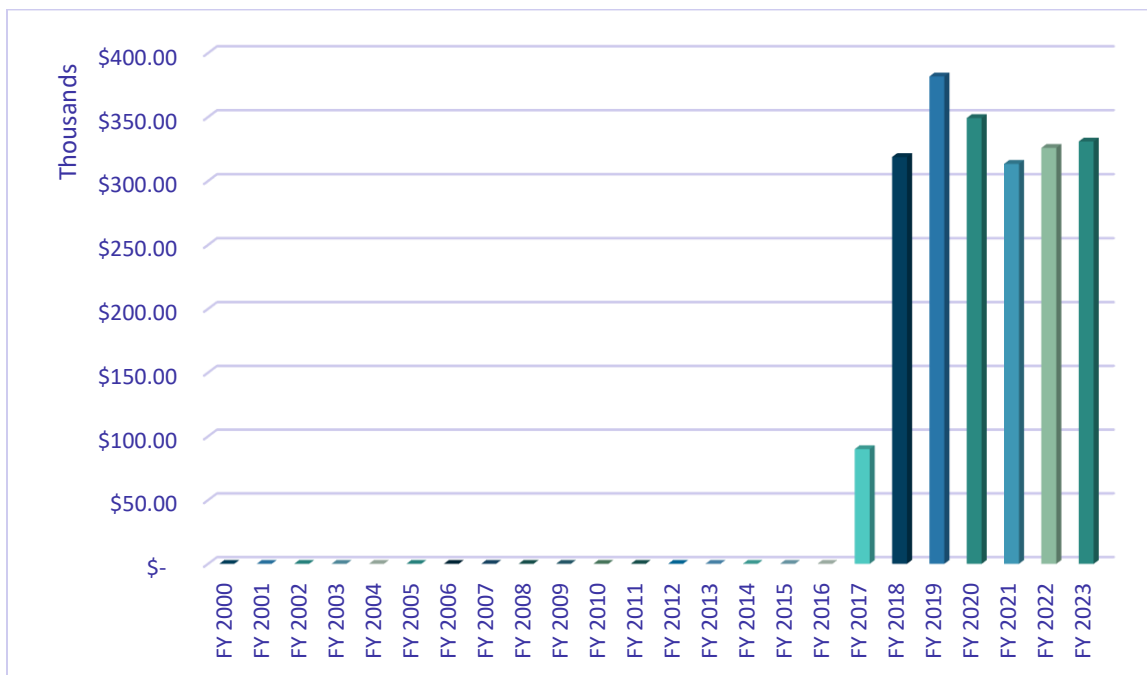


Figure 144 – Water/Sewer - Moody - Expense History

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Non-departmental

Expenditures	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
SPLOST Projects	665	-	-	-	-	-	0.00%
Moody – High Maint	-	-	96,485	-	-	-	0.00%
GEFA Projects	-	-	23,450	-	-	-	0.00%
Other Financing Uses	450,000	450,000	450,000	450,000	450,000	-	0.00%

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Landfill – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Non-operating:							
Solid Waste Host Fee	422.8	863.4	827.6	775.0	775.0	815.0	5.16%
	422.8	863.4	827.6	775.0	775.0	815.0	5.16%
Total Revenues	422.8	863.4	827.6	775.0	775.0	815.0	5.16%

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Landfill Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	-	22.0	22.0	44.0	44.0	44.0	0.00%
Life Insurance	-	-	0.2	0.3	0.3	0.3	0.00%
Retirement	-	0.7	10.2	20.4	22.0	22.0	7.95%
Salaries – Regular	-	6.7	68.8	137.2	148.8	148.8	8.41%
Social Security	-	.03	5.0	10.2	10.9	10.8	5.84%
Workers Compensation	-	0.4	2.8	5.6	5.1	5.1	(7.49)%
	-	30.1	109.0	217.7	231.1	231.1	6.13%
Services & Contracts:							
Appropriations	60.0	35.0	-	-	-	-	0.00%
Cont Services – Other	-	-	11.0	7.5	7.5	7.5	0.00%
Postage & Shipping	-	-	-	-	0.1	0.1	100.00%
Professional Services	-	0.6	0.7	-	-	0.2	100.00%
Road Maint – Other	53.8	23.7	15.3	30.0	50.0	50.0	66.67%
Uniforms	-	-	0.8	0.6	0.6	0.6	0.00%
	113.8	59.3	27.7	38.1	58.2	58.3	53.06%
Fleet Rentals:							
Fleet Rental	-	5.0	5.0	6.9	23.4	31.4	356.18%
	-	5.0	5.0	6.9	28.4	31.5	354.75%
Utilities:							
Utilities – Cell Phones	-	0.1	0.4	0.5	0.5	0.5	0.00%
Utilities – Electricity	0.6	0.5	0.7	0.6	0.6	1.6	176.11%
Utilities – LP Fuel	-	-	0.1	0.1	0.1	0.1	20.00%
	0.6	0.7	1.2	1.1	1.1	2.1	90.13%
Supplies & Materials:							
Office Supplies	-	-	0.1	-	-	-	0.00%
Program Supplies	-	-	0.3	1.0	1.0	1.0	0.00%
Safety Items	-	0.2	0.5	1.0	1.0	1.0	0.00%
Small Tools & Equipment	-	0.1	2.1	3.2	5.2	3.4	5.00%
	-	0.3	3.0	5.2	7.2	5.4	3.08%
Capital Outlay:							
Other Capital Equipment	-	-	13.0	-	-	-	0.00%
Professional Services	16.9	21.1	49.2	40.0	40.0	40.0	0.00%
Rolling Stock	-	-	-	-	56.0	-	0.00%
	16.9	21.1	62.0	40.0	96.0	40.0	0.00%

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Landfill Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Other Financing Uses:							
Transfers Out – General	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
	150.0	150.0	150.0	150.0	150.0	150.0	0.00%
Non-operating:							
Post-closure Care	317.2	14.7	-	15.0	15.0	15.0	0.00%
	317.2	14.7	-	15.0	15.0	15.0	0.00%
Total Expenses	598.5	281.2	357.8	474.0	586.9	533.3	12.50%

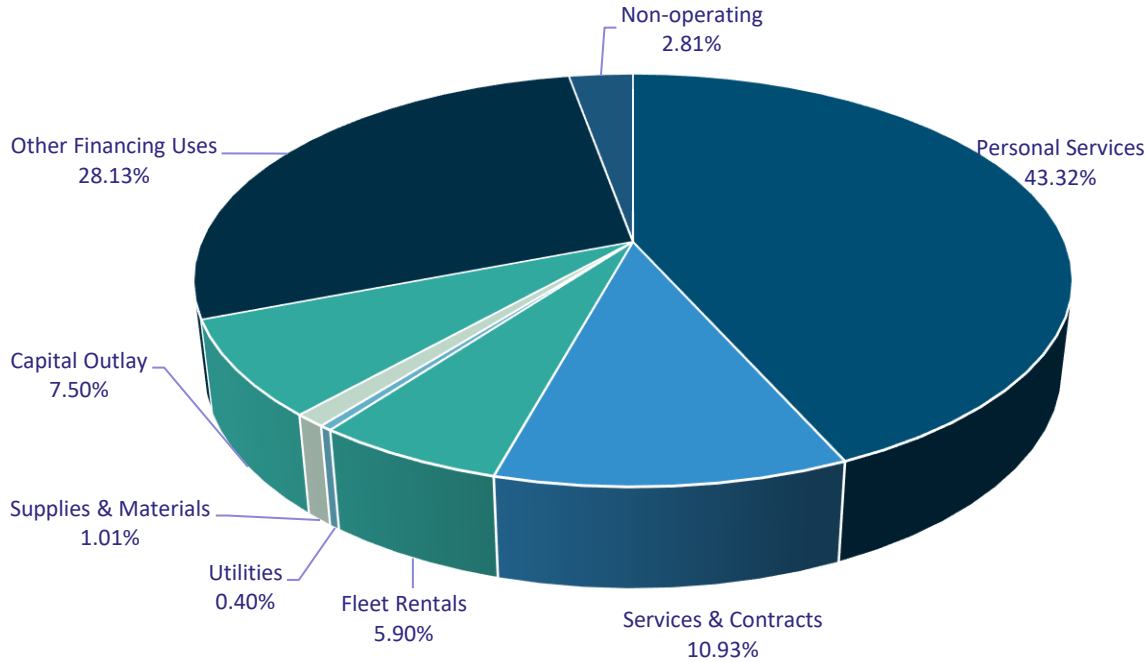


Figure 145 – Landfill Fund – Expenses by Type

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	113,842	59,273	15,944	30,000	50,215	20,215	67.38%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	597	666	730	615	1,620	1,005	163.41%
Supplies & Materials	-	63	236	500	660	160	32.00%
Capital Outlay	334,040	35,874	49,188	55,000	55,000	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	448,480	95,877	66,099	86,115	107,495	21,380	24.83%

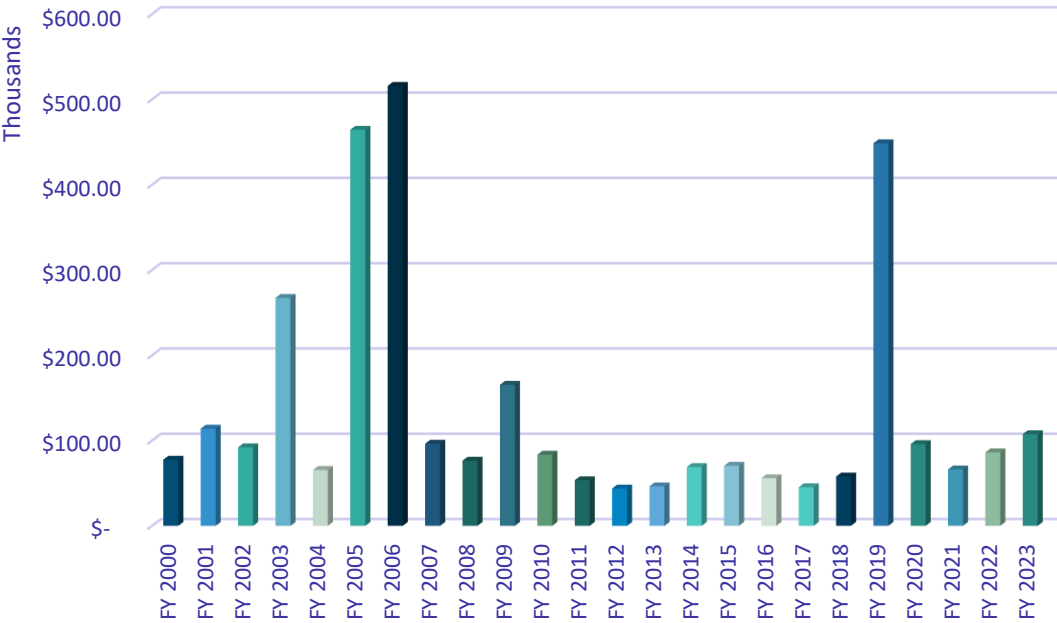


Figure 146 – Landfill - Expense History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	30,089	108,961	217,712	231,060	13,348	6.13%
Services & Contracts	-	-	11,772	8,100	8,100	-	0.00%
Fleet Rentals	-	5,000	5,000	6,9149	31,464	24,545	354.75%
Utilities	-	-	437	500	500	-	0.00%
Supplies & Materials	-	280	2,763	4,700	4,700	-	0.00%
Capital Outlay	-	-	12,794	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	-	35,369	141,728	237,931	275,824	37,893	15.93%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	-	2	2	4	4	4	4	-

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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Litter & Beautification

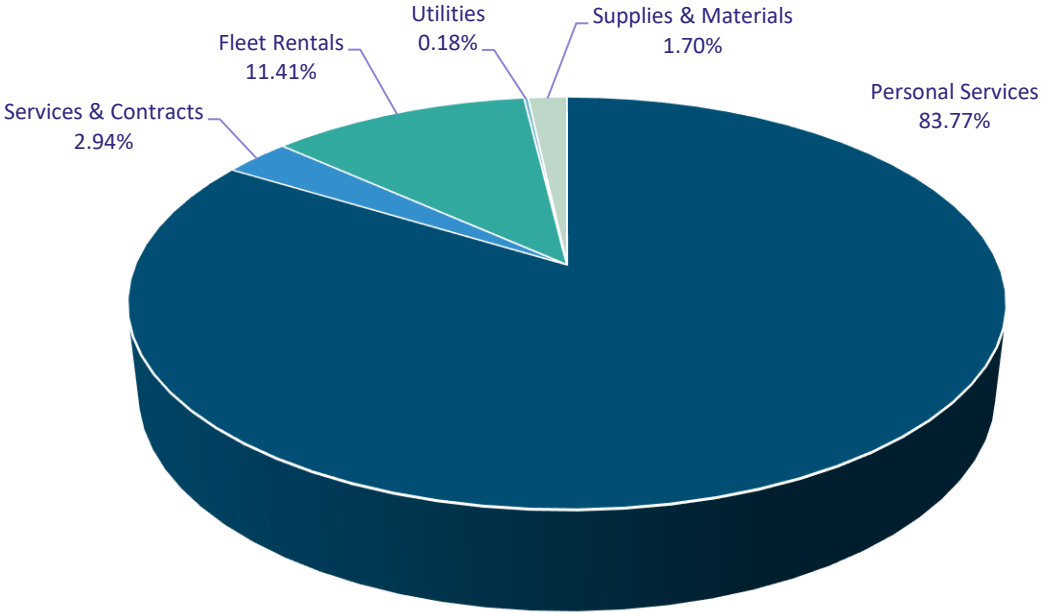


Figure 147 – Litter & Beautification - Expenses by Type

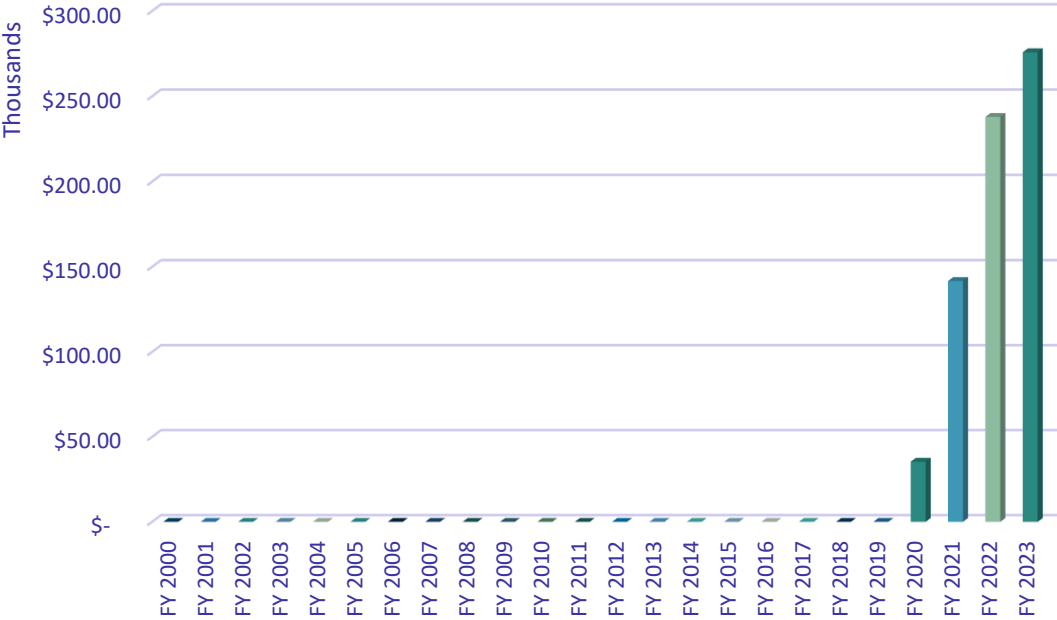


Figure 148 – Litter & Beautification - Expense History

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Tax Lighting District Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Basic Lighting Fee	88.9	83.6	68.2	75.0	75.0	75.0	0.00%
Decorative Lighting Fee	282.4	293.6	312.7	310.0	310.0	320.0	3.23%
Enhanced Lighting Fee	54.5	54.2	52.3	55.0	55.0	55.0	0.00%
Lighting Processing Fee	0.6	1.9	0.2	-	-	-	0.00%
	426.3	433.2	433.4	440.0	440.0	450.0	2.27%
Total Revenues	426.3	4733.2	433.4	440.0	440.0	450.0	2.27%

Tax Lighting District Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Services & Contracts:							
Advertising	0.1	-	0.1	0.2	0.2	0.2	0.00%
	0.1	-	0.1	0.2	0.2	0.2	0.00%
Utilities:							
Utilities – Electricity	352.7	365.7	377.4	373.0	373.0	404.2	8.39%
	352.7	365.7	377.4	373.0	373.0	404.2	8.39%
Total Expenses	352.9	365.7	377.5	373.1	373.1	404.4	8.39%

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	140	40	80	150	150	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	352,737	365,688	377,449	372,950	404,235	31,285	8.39%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	352,877	365,728	377,529	373,100	404,385	31,285	8.39%

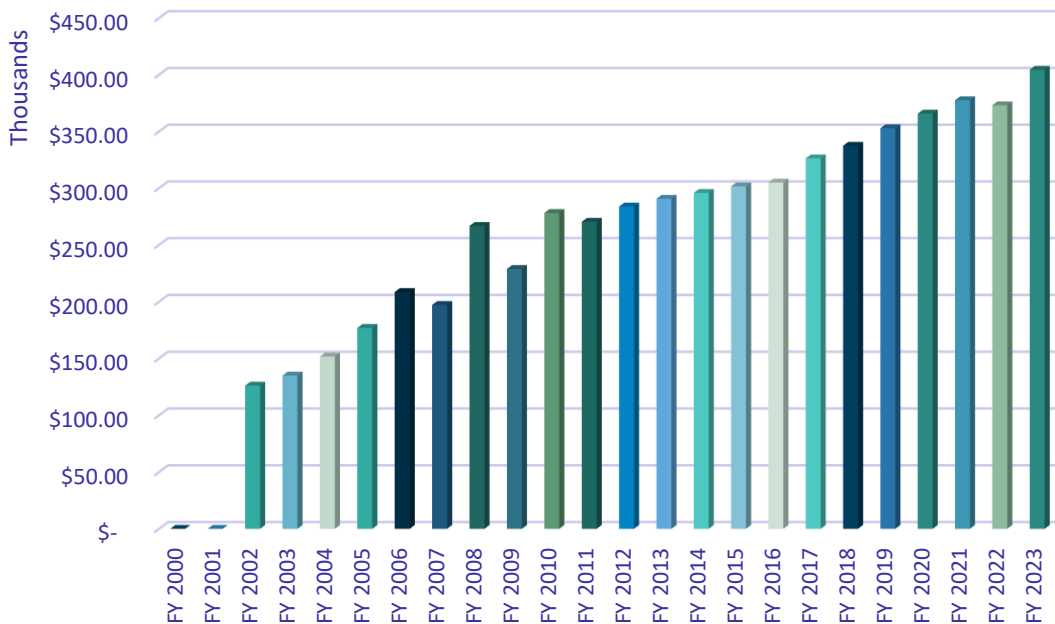


Figure 149 – Tax Lighting Districts - Expense History

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Equipment Maintenance Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Public Works – Motor Svc	147.2	111.9	96.4	90.0	90.0	105.0	16.67%
Recycling Sales	1.9	0.9	9.1	0.5	0.5	5.0	900.00%
	149.1	112.7	105.5	90.5	90.5	110.0	21.55%
Miscellaneous:							
Rent – Other	2,439.7	2,431.2	2,693.0	2,720.6	2,782.0	3,082.0	13.29%
	2,439.7	2,431.2	2,693.0	2,720.6	2,782.0	3,082.0	13.29%
Non-operating:							
Interest Income	-	-	1.0	-	-	-	0.00%
	-	-	1.0	-	-	-	0.00%
Total Revenues	2,588.8	2,543.9	2,799.5	2,811.1	2,872.5	3,192.0	13.55%

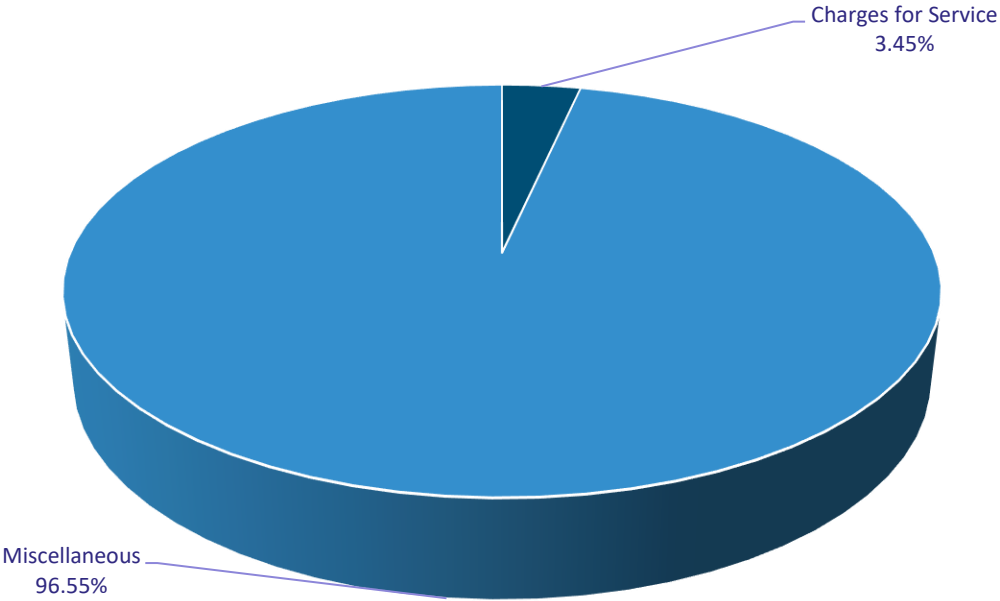


Figure 150 – Equipment Maintenance Fund - Revenues by Source

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Equipment Maintenance Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Personal Services:							
Health Insurance	93.7	99.0	99.0	110.0	121.0	110.0	0.00%
Life Insurance	0.8	0.8	0.7	0.9	1.0	0.9	0.00%
Retirement	60.7	53.0	48.5	63.8	72.7	67.5	5.76%
Salaries – Regular	340.2	355.3	318.3	432.4	488.8	454.6	5.14%
Social Security	24.6	25.7	23.6	31.1	35.6	32.9	5.79%
Workers Compensation	8.8	4.2	4.2	5.2	6.1	5.7	.69%
	528.8	538.0	494.3	643.4	725.1	671.5	4.37%
Services & Contracts:							
Compressed Natural Gas	1.9	1.9	2.6	3.5	-	-	(100.00)%
Cont Services – Other	1.6	1.2	2.1	1.9	3.7	1.6	(13.68)%
Depreciation Expense	49.5	132.1	140.0	130.0	130.0	140.0	7.69%
Ed & Train – Seminar	0.6	0.4	-	1.9	1.9	1.9	0.00%
Ed & Train – Travel	0.6	0.2	-	0.5	0.5	0.5	0.00%
Facility – Repair/Maint	4.2	5.8	1.7	6.5	6.5	5.0	(23.08)%
Fees – Organizations	8.0	5.3	-	-	-	-	0.00%
Gasoline & Diesel Fuel	1,149.0	911.1	909.8	950.0	950.0	1,200.0	26.32%
Lubricants	34.4	35.6	38.8	40.0	40.0	40.0	0.00%
Other Equip – Repairs	5.6	6.4	25.3	22.5	22.5	23.2	2.99%
Parts, Lubes & Tires	522.0	430.1	771.5	525.0	525.0	525.0	0.00%
Printing	0.1	-	-	0.2	0.3	0.2	16.67%
Professional Services	1.2	-	65.0	-	-	-	0.00%
Rent/Lease	2.4	2.8	3.2	3.0	3.5	3.5	16.67%
Subscriptions	-	3.2	3.3	1.7	3.2	3.4	105.00%
Tire Disposal Fees	3.4	2.4	1.7	2.5	2.5	-	(100.00)%
Tires	115.0	128.4	142.1	135.0	135.0	150.0	11.11%
Uniforms	1.5	0.1	1.4	1.5	2.1	1.8	20.00%
Vehicles – Repair/Maint	277.0	234.9	-	282.0	-	300.0	6.38%
	2,178.1	1,902.0	2,108.5	2,107.6	1,826.7	2,396.1	13.69%
Fleet Rentals:							
Fleet Rental	26.6	19.6	21.3	20.8	28.2	31.2	49.95%
Technology Fleet Rental	1.2	4.8	2.3	5.2	5.0	5.0	(2.84)%
	27.8	24.4	23.6	26.0	33.2	36.2	39.44%
Utilities:							
Utilities – Cell Phones	1.3	1.3	1.3	1.3	1.3	1.3	3.92%
Utilities – Electricity	2.6	2.5	2.5	2.6	2.6	1.6	(36.47)%
	3.8	3.8	3.8	3.8	3.9	2.9	(23.01)%

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Equipment Maintenance Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Supplies & Materials:							
Janitorial Supplies	2.3	1.7	2.0	1.9	1.9	1.9	0.00%
Office Supplies	0.1	-	-	-	-	-	0.00%
Program Supplies	7.1	6.5	4.1	6.0	8.6	7.2	20.00%
Safety Items	0.1	0.4	0.4	0.3	0.3	0.3	0.00%
Small Tools & Equipment	10.4	5.3	23.3	10.4	14.1	19.1	83.00%
	20.0	13.8	29.9	18.6	24.8	28.4	53.02%
Capital Outlay:							
Other Capital Equipment	-	-	2.0	83.5	-	-	(100.00)%
Rolling Stock	-	5.3	-	-	-	-	0.00%
	-	5.3	2.0	8.5	-	-	(100.00)%
Non-Operating:							
Other Interest	-	-	204.2	-	-	-	0.00%
	-	-	204.2	-	-	-	0.00%
Total Expenses	2,758.6	2,487.4	2,866.2	2,807.8	2,613.6	3,135.2	11.66%

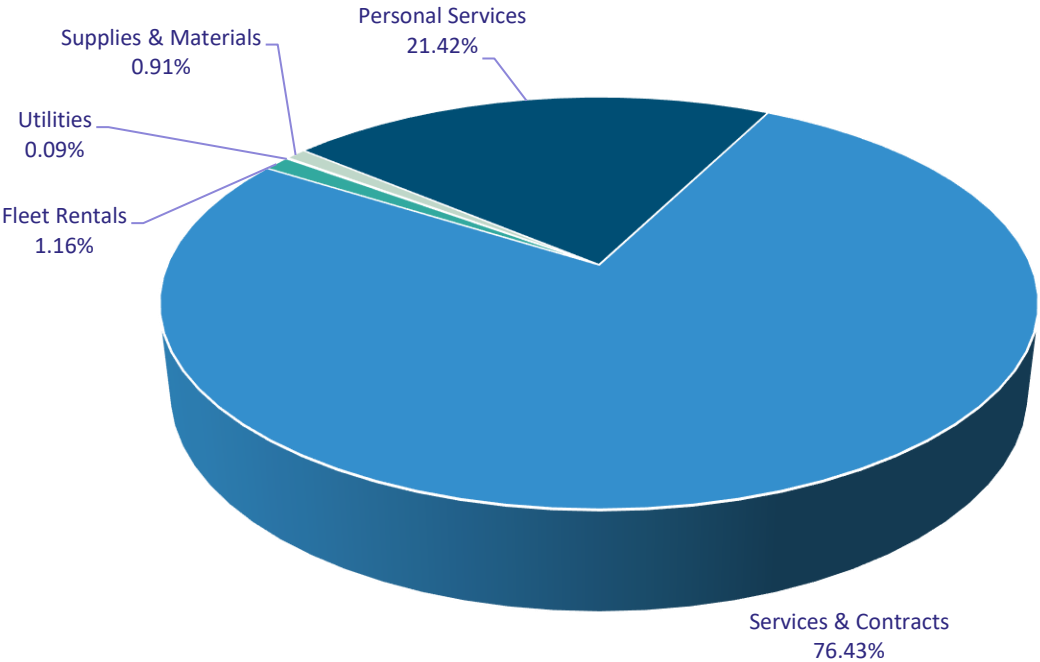


Figure 151 – Equipment Maintenance Fund – Expenses by Type

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	528,836	538,040	494,308	643,368	671,507	28,139	4.37%
Services & Contracts	2,171,929	1,895,361	2,082,653	2,080,150	2,368,547	289,397	13.91%
Fleet Rentals	27,813	24,390	23,559	25,973	36,216	10,243	39.44%
Utilities	1,287	1,293	1,271	1,275	1,325	50	3.92%
Supplies & Materials	11,597	6,757	24,950	12,210	21,050	8,840	72.40%
Capital Outlay	-	5,333	2,013	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	2,741,461	2,471,174	2,832,942	2,762,976	3,099,645	336,669	12.19%

Positions	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Change
	9	9	9	10	11	11	11	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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Shop Maintenance

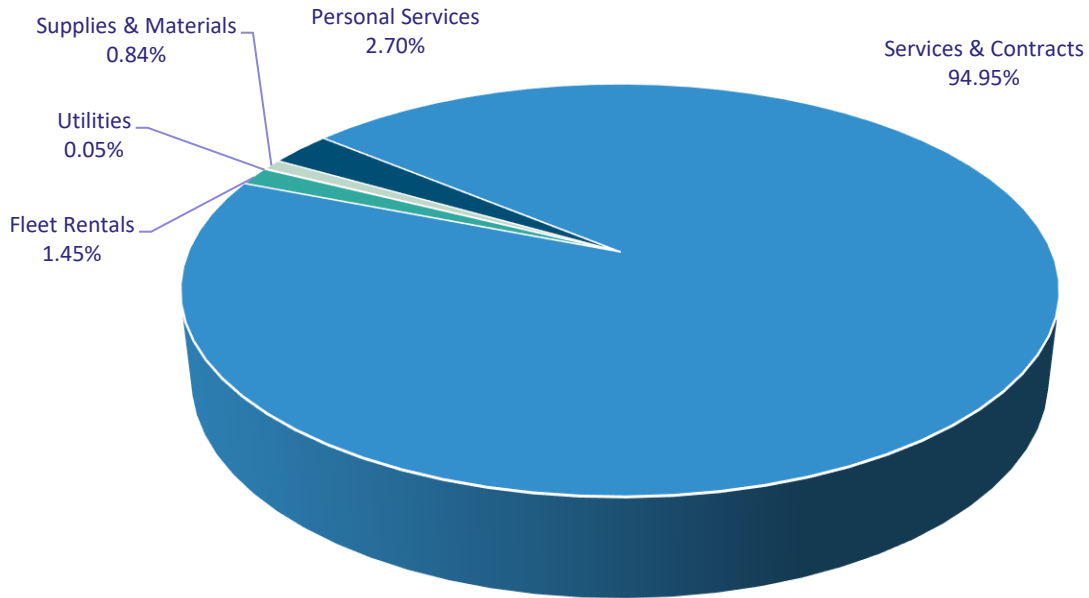


Figure 152 – Shop Maintenance- Expenses by Type

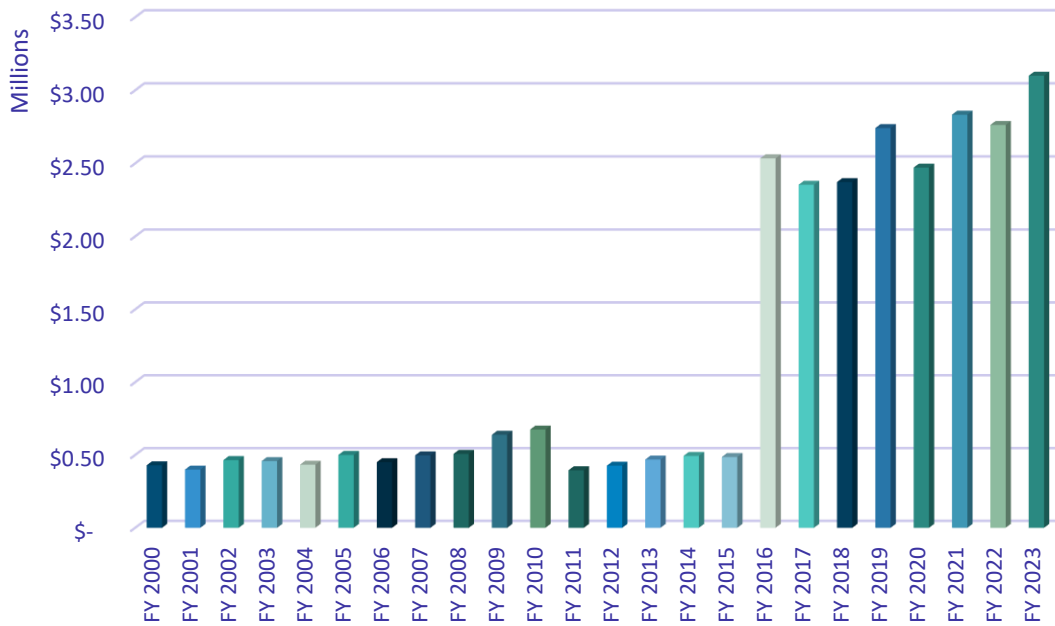


Figure 153 – Shop Maintenance - Expense History

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	6,217	6,685	25,892	27,452	26,560	(892)	(3.25)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	2,562	2,513	2,507	2,550	1,620	(930)	(36.47)%
Supplies & Materials	8,399	7,029	4,903	6,350	7,350	1,000	15.75%
Capital Outlay	-	-	-	8,500	-	(8,500)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	17,178	16,227	33,302	44,852	35,530	(9,322)	(20.78)%

Fuel Center

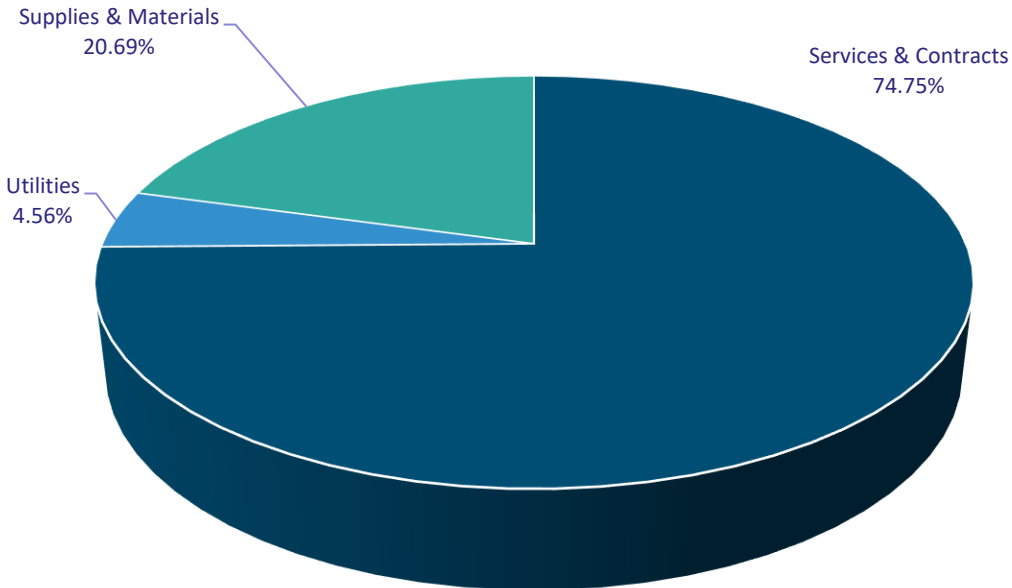


Figure 154 – Fuel Center - Expenses by Type

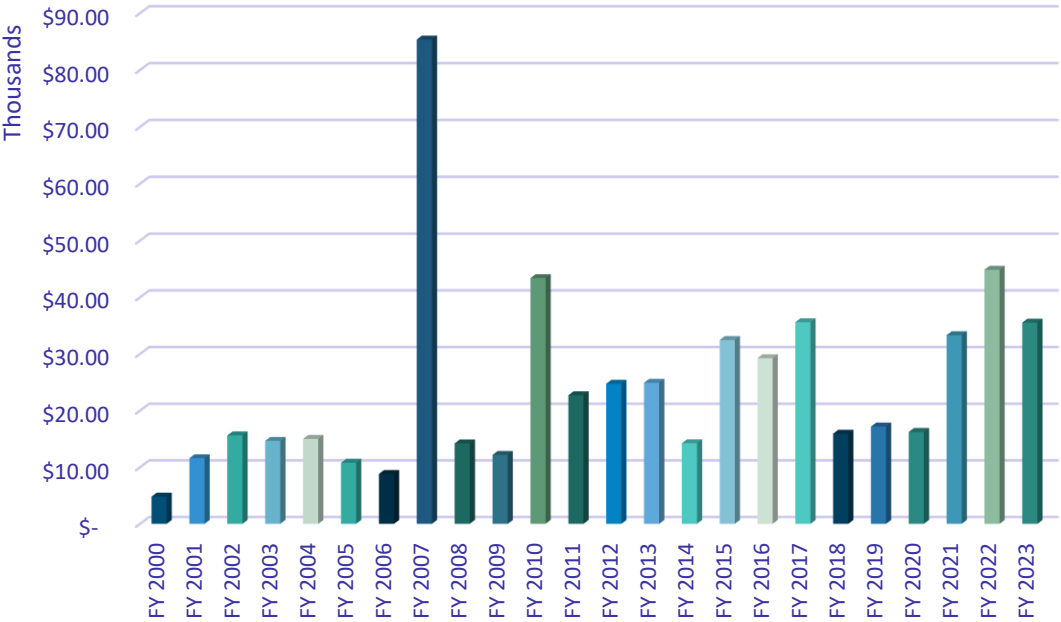


Figure 155 – Fuel Center - Expense History

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Health Insurance Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Employee Contribution	659.2	680.9	668.2	675.0	675.0	675.0	0.00%
Health Insurance Charges	5,860.3	6,242.5	6,323.9	6,611.0	7,293.0	6,930.0	4.83%
Rebates	-	20.8	152.3	-	-	-	0.00%
Retiree Contributions	179.1	189.3	187.7	180.0	180.0	180.0	0.00%
Self-Insurance Reimb	1,354.3	-	-	-	-	-	0.00%
	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%
Total Revenues	8,052.9	7,133.4	7,332.1	7,466.0	8,148.0	7,785.0	4.27%

Health Insurance Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Services & Contracts:							
Cont Services – Other	87.3	94.5	92.9	153.3	133.8	133.8	(12.71)%
Health Claims	7,904.1	7,338.7	6,669.4	5,700.0	6,425.0	6,425.0	12.72%
Insurance Premiums	5.8	89.5	-	1,565.0	1,565.0	1,565.0	0.00%
	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%
Total Expenses	7,997.2	7,522.7	6,762.4	7,418.3	8,123.8	8,123.8	9.51%

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	7,997,168	7,522,669	6,762,365	7,418,292	8,123,810	705,518	9.51%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	7,997,168	7,522,669	6,762,365	7,418,292	8,123,810	705,518	9.51%

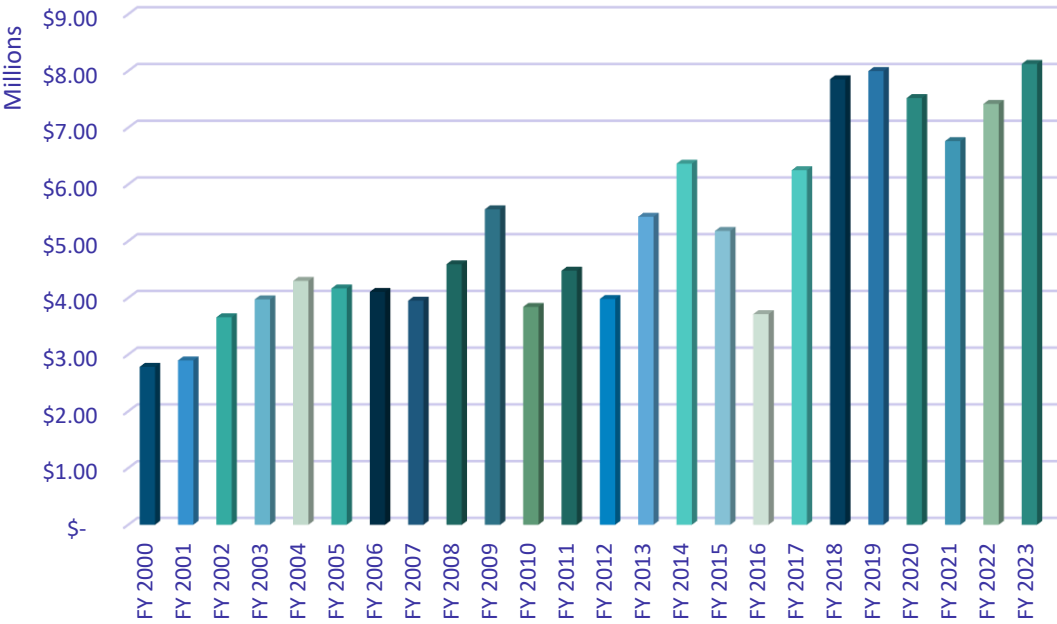


Figure 156 – Health Insurance - Expense History

Workers Compensation Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Workers Comp Charges	658.5	338.2	327.1	407.0	441.6	405.8	(0.30)%
	658.5	338.2	327.1	407.0	441.6	405.8	(0.30)%
Total Revenues	658.5	338.2	327.1	407.0	441.6	405.8	(0.30)%

Workers Compensation Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Services & Contracts:							
Insurance Premiums	229.3	193.9	176.1	174.8	185.0	185.0	5.86%
Workers Comp Claims	289.3	109.8	3347.9	200.0	252.0	252.0	26.00%
	518.6	303.8	511.0	374.8	437.0	437.0	16.61%
Total Expenses	518.6	303.8	511.0	374.8	437.0	437.0	16.61%

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	518,553	303,757	511,026	374,759	437,000	62,241	16.61%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	518,553	303,757	511,026	374,759	437,000	62,241	16.61%

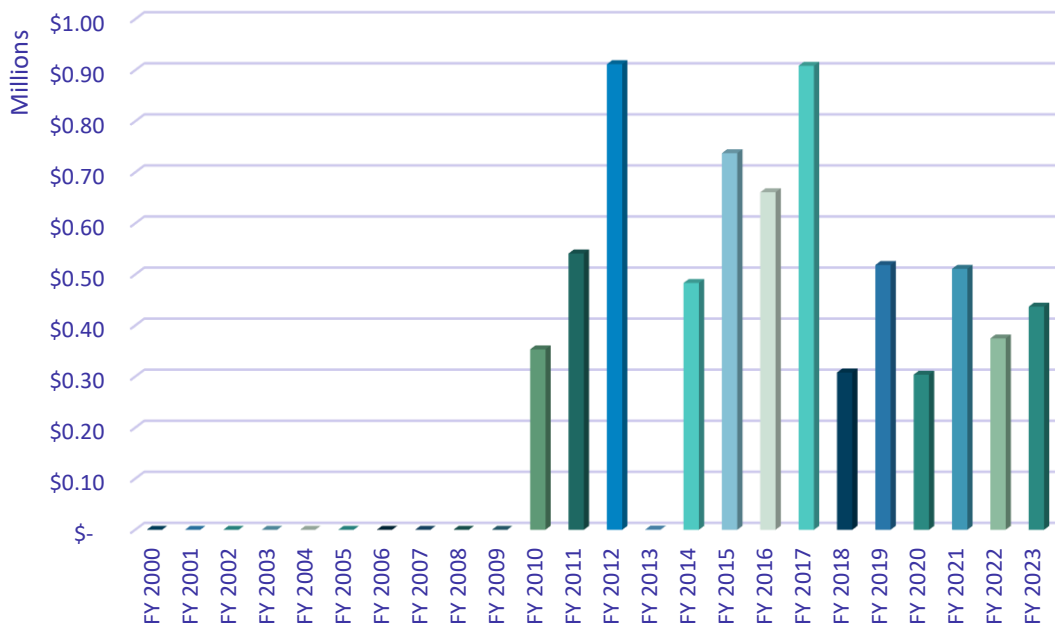


Figure 157 – Workers Compensation - Expense History

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Technology Fleet Fund – Revenues

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Charges for Service:							
Rent – Other	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
	723.7	736.9	810.8	822.0	822.0	822.0	0.00%
Total Revenues	723.7	736.9	810.8	822.0	822.0	822.0	0.00%

Technology Fleet Fund – Expenses

\$1,000s	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Request	FY 2023 Budget	Percent Change
Services & Contracts:							
Cont Services – Other	604.3	614.0	662.1	712.0	694.3	694.3	(2.46)%
	604.3	614.0	662.1	712.0	694.3	694.3	(2.46)%
Supplies & Materials:							
Small Tools & Equipment	100.5	125.4	141.2	110.0	110.0	127.7	16.09%
	100.5	125.4	141.2	110.0	110.0	127.7	16.09%
Total Expenses	704.8	739.5	803.3	822.0	804.3	822.0	0.00%

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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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	604,273	614,009	662,087	711,960	694,260	(17,700)	(2.49)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	100,533	125,448	141,168	110,000	127,700	17,700	16.09%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	704,805	739,457	803,255	821,960	821,960	-	0.00%

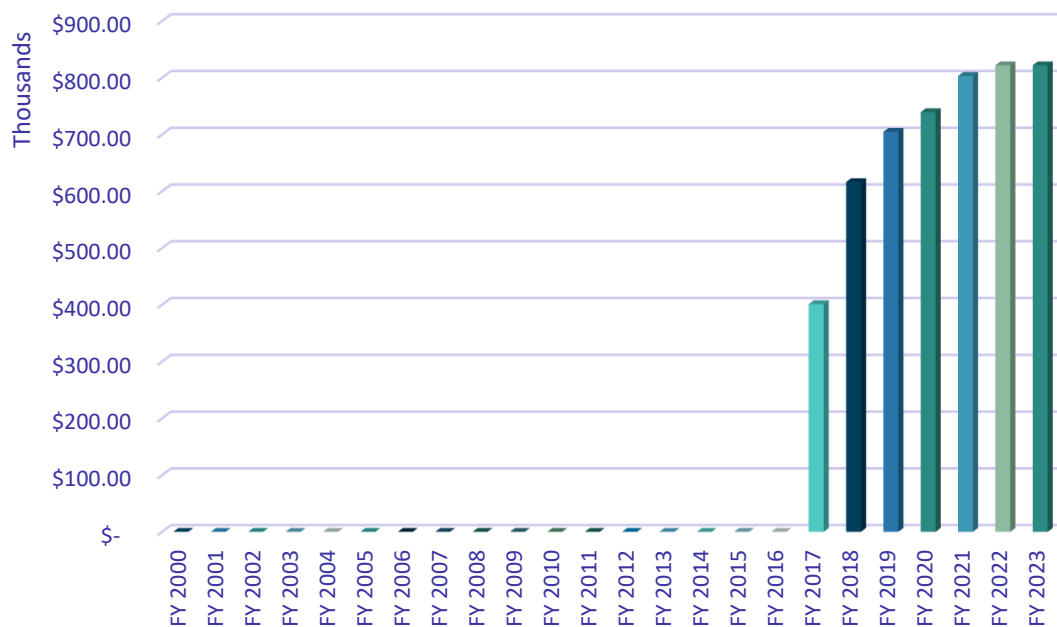


Figure 158 – Technology Fleet - Expense History

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Approved Positions

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent 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%
	6	6	6	6	6	6	6	6	0.00%
Community Development:									
Community Dev Coordinator	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	1	1	1	100.00%
County Clerk:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
County Clerk	-	-	-	1	1	1	1	1	0.00%
County Clerk/PIO	1	1	1	-	-	-	-	-	0.00%
Information Tech/Deputy Clerk	-	-	-	1	1	1	1	1	0.00%
Information Technician	1	1	1	-	-	-	-	-	0.00%
Public Information Officer	-	-	-	1	-	-	-	-	0.00%
	3	3	3	4	3	3	3	3	0.00%
County Manager:									
County Manager	1	1	1	1	1	1	1	1	0.00%
Executive Assistant	1	1	1	-	-	-	-	-	0.00%
	2	2	2	1	1	1	1	1	0.00%
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%
Assistant 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	2	2	100.00%
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%
	10	10	10	10	10	10	11	11	10.00%

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Approved Positions

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Finance:									
Accountant	-	-	1	1	1	1	1	2	100.00%
Accounting Clerk	1	1	1	1	1	1	1	1	0.00%
Account Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Chief Accountant	1	1	1	1	1	1	1	-	(100.00)%
Co-op Student	-	-	-	-	-	1	-	1	100.00%
Finance Director	1	1	1	1	1	1	1	1	0.00%
Purchasing Agent	1	1	1	1	1	1	1	1	0.00%
Sr Accountant	-	-	-	-	-	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	-	-	-	(100.00)%
	7	7	8	8	8	9	8	9	12.50%
Human Resources:									
Benefits Technician	1	1	1	1	1	1	-	-	(100.00)%
Human Resource Analyst	1	1	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	1	1	0.00%
Human Recourse Technician	-	-	-	-	1	1	1	1	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Sr Human Resource Generalist	-	-	-	-	-	-	1	1	100.00%
	4	4	4	4	5	5	5	5	0.00%
Information Technology Services:									
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	1	1	1	1	1	1	2	1	0.00%
Intern	-	-	-	-	-	2	2	2	100.00%
ITS Director	1	1	1	1	1	1	1	1	0.00%
ITS Manager	-	-	-	-	-	-	1	1	100.00%
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%
Security System Administrator	-	-	-	-	-	-	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	1	1	0.00%
	8	8	8	8	8	10	13	10	25.00%

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Approved Positions

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Public Information:									
Public Information Officer	-	-	-	-	1	1	1	1	0.00%
	-	-	-	-	1	1	1	1	0.00%
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	2	2	2	2	2	2	2	2	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%
	21	21	21	21	21	21	21	21	0.00%
Board of Assessors:									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	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%
Appraiser Trainee	3	3	3	3	3	-	-	-	(100.00)%
Chief Appraiser	1	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	2	2	2	2	2	-	-	-	(100.00)%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
GIS Specialist Trainee	-	-	-	-	-	1	1	1	100.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	1	1	-	-	-	(100.00)%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential App Team Leader	3	3	3	3	3	3	4	3	0.00%
Residential Appraiser I	-	-	-	-	-	3	4	3	100.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Board of Assessors:									
Specialized Assessment Trainee	-	-	-	-	-	-	1	1	100.00%
Tax Assessor	2	2	2	3	3	3	3	3	0.00%
Tax Assessors Chairman	1	1	1	-	-	-	-	-	0.00%
	22	22	22	22	22	20	23	21	(4.55)%
Facilities Maintenance:									
Custodial Crewleader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	5	7	7	7	7	0.00%
Grounds Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Grounds Maint Crewleader	1	-	-	-	-	-	-	-	0.00%
Grounds Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
	21	20	20	20	22	22	22	22	0.00%
Engineering Services:									
Administrative Assistant	-	-	-	-	1	1	1	1	0.00%
County Engineer	1	1	1	1	1	1	1	1	0.00%
Director of Engineering Services	-	-	-	-	-	1	1	1	100.00%
Engineering Technician	0.5	0.5	0.5	-	-	-	-	-	0.00%
Environmental Manager	1	1	1	1	1	1	1	-	(100.00)%
Project Manager	-	-	-	-	-	1	1	1	100.00%
PT Administrative Assistant	-	-	-	1	-	1	1	-	0.00%
Sr Engineering Technician	2	2	2	2	2	1	1	1	(50.00)%
Sr Project Manager	1	1	1	1	1	-	-	-	(100.00)%
Stormwater/Environmental Tech	1	1	1	1	-	-	-	-	0.00%
	6.5	6.5	6.5	7	6	7	7	6	0.00%
NPDES – Stormwater:									
Stormwater Technician	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	1	1	1	100.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Superior Court:									
Bailiff	5	5	5	5	5	5	5	5	0.00%
Law Clerk	2	2	2	2	2	2	2	3	50.00%
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%
	14	14	14	14	14	14	14	15	7.14%
Community Corrections:									
Community Corrections Director	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
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	11	11	11	11	12	12	13	18.18%
Deputy Clerk	9	7	7	6	6	5	5	5	(16.67)%
PT Court Clerk	-	-	-	-	-	1	1	1	100.00%
Sr Deputy Clerk	3	3	3	4	4	5	5	5	25.00%
	23	23	23	23	23	25	25	26	13.04%
State Court:									
Calendar Clerk	-	-	1	1	1	1	1	1	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Judicial Admin 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%
	6	6	7	7	7	7	7	7	0.00%
Solicitor General:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administration 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%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Solicitor General:									
PT Administrative Secretary	-	-	-	-	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%
	6	6	6	6	7	6	6	6	(14.29)%
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	2	2	2	2	2	2	0.00%
Deputy Clerk	5	5	5	5	5	5	5	5	0.00%
Judicial Assistant/Criminal Clerk	-	-	-	-	-	-	1	1	100.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	1	1	1	1	1	1	1	1	0.00%
	11	11	12	12	12	12	13	13	8.33%
Probate Court:									
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	2	3	2	3	3	3	50.00%
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
PT Deputy Clerk	-	1	1	-	-	-	-	-	0.00%
Receptionist	-	-	-	1	1	1	1	1	0.00%
Sr Deputy Clerk	2	2	2	1	2	1	1	1	(50.00)%
	6	7	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%
Pt Juvenile Court Judge	-	-	-	1	1	1	1	1	0.00%
	2	2	2	3	3	3	3	3	0.00%
ADR:									
ADR Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Probation:									
Administrative Assistant	-	1	1	1	1	1	1	1	0.00%
Case Clerk/Probation Aide	-	-	1	2	2	2	2	2	0.00%
Court/Probation Officer	-	1	1	1	1	-	-	-	(100.00)%
Probation Director	1	1	1	1	1	1	1	1	0.00%
Probation Officer	-	5	5	7	6	8	8	8	33.33%
Sr Probation Officer	-	-	-	-	2	2	2	2	0.00%
	1	8	9	12	13	14	14	14	7.69%
Sheriff – Administration:									
Administrative Clerk	11	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%
	14	14	14	14	14	14	14	14	0.00%
Sheriff – Enforcement:									
Captain	5	5	5	5	5	5	5	4	(20.00)%
Corporal	4	4	4	3	3	3	3	3	0.00%
DARE Officer	2	2	1	1	1	1	1	1	0.00%
Deputy Sheriff	47	48	48	47	47	48	48	48	2.13%
Investigator	22	22	22	22	22	22	22	22	0.00%
Lieutenant	9	9	10	11	11	10	10	11	0.00%
Resource Officer	10	10	11	11	11	11	11	11	0.00%
Sergeant	10	10	10	11	11	11	11	11	0.00%
Staff Sergeant	10	10	9	9	9	8	8	8	(11.11)%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
	121	122	122	122	122	121	121	121	(0.82)%
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	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	1	1	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Sheriff – Jail:									
Deputy Sheriff – Transport	6	6	6	6	6	6	6	6	0.00%
Jail Operations Officer	66	66	66	66	66	66	66	66	0.00%
Sergeant	5	5	5	6	6	6	6	6	0.00%
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%
	102	102	102	102	102	102	102	102	0.00%
Animal Services – Shelter:									
Animal Control Field Supervisor	1	1	1	1	-	-	-	-	0.00%
Animal Control Officer	4	4	4	4	-	-	-	-	0.00%
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%
Animal Shelter Dispatcher	-	-	-	-	-	-	1	-	0.00%
PT 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%
	14	14	14	14	9	9	10	9	0.00%
Animal Services – Enforcement:									
Animal Control Field Supervisor	-	-	-	-	1	1	1	-	(100.00)%
Animal Control Officer	-	-	-	-	4	4	4	4	0.00%
Animal Shelter Dispatcher	-	-	-	-	-	-	-	1	100.00%
Asst Animal Services Director	-	-	-	-	-	-	-	1	100.00%
	-	-	-	-	5	5	5	6	20.00%
Emergency Management:									
EMA Director	1	-	1	1	1	1	1	1	0.00%
EMA Director/Fire Chief	-	0.5	-	-	-	-	-	-	0.00%
	1	0.5	1	1	1	1	1	1	0.00%
Coroner:									
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	1	2	2	2	2	2	2	2	0.00%
PT Administrative Assistant	-	-	-	-	1	1	1	1	0.00%
	2	3	3	3	4	4	4	4	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
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%
Operations Superintendent	-	-	-	-	-	1	1	1	100.00%
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%
	6	6	6	6	6	7	7	7	16.67%
Grading:									
Grading Supervisor	1	1	1	1	1	-	-	-	(100.00)%
Motorgrader Operator	6	6	6	6	6	6	6	6	0.00%
Road Maintenance Manager	-	-	-	-	-	1	1	1	100.00%
	7	7	7	7	7	7	7	7	0.00%
Patching:									
Patching Crewleader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
	3	3	3	3	3	3	3	3	0.00%
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%
	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	8	7	0.00%
Mowing Crewleader	1	1	1	1	1	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	3	7	8	8	8	14.29%
Road Maintenance Worker	5	5	5	5	7	7	7	7	0.00%
Sr Heavy Equipment Operator	4	4	4	4	4	4	5	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
	26	26	26	26	32	33	35	33	3.13%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
General Fund:									
Road Construction:									
Const/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 Crewleader	1	1	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	5	5	0.00%
	9	9	9	9	9	9	9	9	0.00%
Extension Service:									
Extension Clerk (Supplement)	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	1	1	1	100.00%
Total General Fund	488.5	497	501.5	506	517	525	535	530	2.51%
Special Revenue Funds:									
Sheriff – 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%
	2	2	2	2	2	2	2	2	0.00%
DUI Accountability Court:									
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Solicitor – VAWA Grant:									
Assistant Solicitor	-	1	1	1	1	1	1	1	0.00%
	-	1	1	1	1	1	1	1	0.00%
ADR:									
Secretary	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Sheriff – HEAT Grant:									
Deputy Sheriff – HEAT	3	-	-	-	-	-	-	-	0.00%
	3	-	-	-	-	-	-	-	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
Solicitor – VOCA:									
Victim Advocate	2	2	2	2	2	2	2	2	0.00%
	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%
	1	1	1	1	1	1	1	1	0.00%
911 Operations:									
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	1	1	100.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Open Records Technician	-	-	-	1	1	1	1	1	0.00%
Operations Supervisor	1	1	1	1	1	-	-	-	(100.00)%
PT Telecom Specialist	1	1	1	1	1	1	1	1	0.00%
Systems Manager	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Telecom Operator	13	13	13	12	13	12	12	12	(7.69)%
Telecom Specialist	13	13	13	13	13	14	14	14	7.69%
Training Officer	1	1	1	1	1	1	1	1	0.00%
	41	41	41	41	42	42	42	42	0.00%
Solicitor – Victim/Witness:									
PT Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Sr Victim Advocate	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
NPDES – Stormwater:									
Stormwater Technician	-	-	-	-	1	-	-	-	(100.00)%
	-	-	-	-	1	-	-	-	(100.00)%
Fire/Rescue:									
Administrative Assistant	1	1	1	1	-	-	-	-	0.00%
Assistant Fire Chief	-	-	-	1	-	-	-	-	0.00%
Battalion Chief	-	-	-	3	-	-	-	-	0.00%

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	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
Fire/Rescue:									
Code Enforcement Officer	3	-	-	-	-	-	-	-	0.00%
EMA Director/Fire Chief	-	0.5	-	-	-	-	-	-	0.00%
Fire Chief	1	-	1	1	-	-	-	-	0.00%
Fire Marshall	1	1	1	1	-	-	-	-	0.00%
Fire Prevention Inspector	1	1	1	1	-	-	-	-	0.00%
Firefighter	9	9	9	12	-	-	-	-	0.00%
Sergeant	3	3	3	3	-	-	-	-	0.00%
Sr Fire Prevention Inspector	-	-	-	1	-	-	-	-	0.00%
Training Coordinator	-	-	-	1	-	-	-	-	0.00%
Training Officer	1	1	1	1	-	-	-	-	0.00%
	20	16.5	17	26	-	-	-	-	0.00%
Code Enforcement:									
Code Enforcement Director	-	1	1	1	1	1	1	1	0.00%
Code Enforcement Officer	-	2	2	2	2	2	2	2	0.00%
Sr Code Enforcement Officer	-	1	1	1	1	1	1	1	0.00%
	-	4	4	4	4	4	4	4	0.00%
Mosquito Control:									
Mosquito Control Officer	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Planning/Zoning:									
Administrative Technician	-	-	-	1	1	1	1	1	0.00%
County Planner	1	1	1	-	-	-	-	-	0.00%
Engineering Technician	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	1	0.00%
Planning/Zoning Director	-	-	-	1	1	1	1	1	0.00%
Zoning Coordinator	-	-	-	1	1	1	1	1	0.00%
	2.5	2.5	2.5	5	5	5	5	5	0.00%
Fire/Rescue:									
Administrative Assistant	-	-	-	-	1	1	1	1	0.00%
Assistant Fire Chief	-	-	-	-	1	1	1	1	0.00%
Battalion Chief	-	-	-	-	3	3	3	3	0.00%

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Approved Positions

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
Fire/Rescue:									
Fire Chief	-	-	-	-	1	1	1	1	0.00%
Fire Marshall	-	-	-	-	1	1	1	1	0.00%
Fire Prevention Inspector	-	-	-	-	1	1	1	1	0.00%
Firefighter	-	-	-	-	21	21	21	21	0.00%
Lieutenant	-	-	-	-	15	15	15	15	0.00%
Logistics Officer	-	-	-	-	-	-	-	1	100.00%
Sergeant	-	-	-	-	15	15	15	15	0.00%
Sr Fire Prevention Officer	-	-	-	-	1	1	1	1	0.00%
Training Coordinator	-	-	-	-	1	1	1	1	0.00%
Training Officer	-	-	-	-	1	2	2	2	100.00%
	-	-	-	-	62	63	63	64	3.23%
Total Special Revenue Funds	79.5	78	78.5	87	125	125	125	126	0.80%
Enterprise Funds:									
Water/Sewer – Operations:									
Customer Service Clerk	3	3	3	3	3	4	5	4	33.33%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
E-One/Warehouse Supervisor	-	-	-	-	-	-	1	1	100.00%
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	2	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	1	1	1	1	1	1	1	0.00%
Utility Service Worker	8	9	9	11	15	15	16	16	6.67%
Utility Systems Manager	-	-	-	-	-	1	1	1	100.00%
Wastewater Facility Technician	1	1	1	1	1	1	1	1	0.00%
	20	21	21	23	27	29	32	31	14.81%
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%
	3	3	3	3	3	3	3	3	0.00%

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Approved Positions

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Request	FY 2023 Budget	Percent Change
Litter & Beautification:									
Litter Control Supervisor	-	-	1	1	1	1	1	1	0.00%
Litter Control Worker	-	-	1	1	3	3	3	3	0.00%
	-	-	2	2	4	4	4	4	0.00%
Total Enterprise Funds	23	24	26	28	34	36	39	38	11.76%
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	-	-	-	(100.00)%
Mechanic	3	3	3	3	3	-	-	-	(100.00)%
Mechanic – EVT	-	-	-	-	1	1	1	1	0.00%
Mechanic 1	-	-	-	-	-	3	3	3	100.00%
Mechanic 2	-	-	-	-	-	1	1	1	100.00%
Mechanic 3	-	-	-	-	-	1	1	1	100.00%
Mechanic Helper	1	1	1	1	1	-	-	-	(100.00)%
Shop Technician	-	-	-	-	-	2	2	2	100.00%
Sr Mechanic	1	1	1	1	1	-	-	-	(100.00)%
Welder	1	1	1	1	1	1	1	1	0.00%
	9	9	9	9	10	11	11	11	10.00%
Total Internal Service Funds	9	9	9	9	10	11	11	11	10.00%
Total Positions	600	608	615	630	686	697	710	705	2.77%

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Millage History

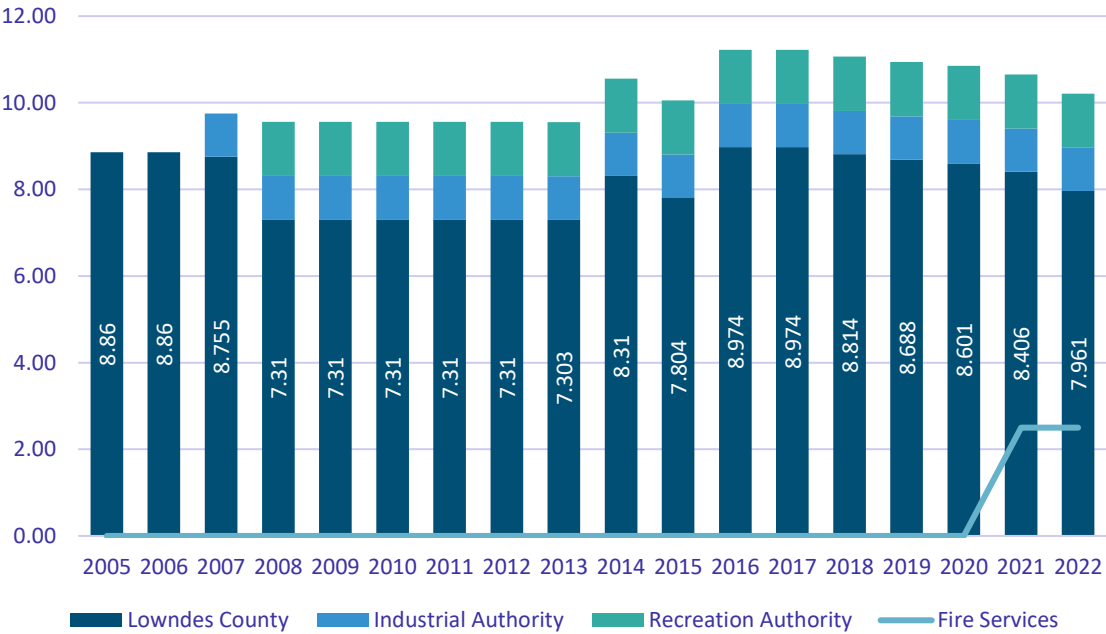


Figure 159 - Millage History

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. During fiscal year 2022, a large revaluation was done by the Board of Assessors. Revenue projections have not been significantly adjusted for those adjustment until their full impact is realized. Local option sales tax has been declining or flat in recent years but has shown signs of bouncing back since 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 2020 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.

Five-Year Projection

- **Personal Services:** Positions have been increased based on need but are currently difficult to fill. 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.
- **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 2024	FY 2025	FY 2026	FY 2027
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 2023 Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Revenues:					
Property Tax	35,564.0	36,808.7	38,097.0	39,430.4	40,810.5
Local Option Sales Tax	15,000.0	15,600.0	16,224.0	16,873.0	17,547.9
Other Taxes	6,075.0	6,196.5	6,320.4	6,446.8	6,575.8
Intergovernmental	651.8	658.4	664.9	671.6	678.3
Charges for Service	4,265.4	4,308.1	4,351.1	4,394.6	4,438.6
Fines & Forfeitures	2,825.0	2,909.8	2,997.0	3,087.0	3,179.6
Investment Income	22.5	40.0	50.0	60.0	70.0
Miscellaneous	75.0	75.8	76.5	77.3	78.0
Other Sources	1,085.0	1,095.9	1,106.8	1,117.9	1,129.1
Total	65,563.7	67,693.0	69,887.9	72,158.6	74,507.7
Expenditures:					
Personal Services	33,574.7	35,085.5	36,664.4	38,314.3	40,038.4
Services & Contracts	13,295.3	13,428.3	13,562.6	13,698.2	13,835.2
Utilities	1,172.8	1,184.5	1,196.4	1,208.3	1,220.4
Appropriations	12,147.6	12,208.4	12,269.4	12,330.8	12,392.4
Contingency	1,565.7	1,581.3	1,597.2	1,613.1	1,629.3
Supplies & Materials	474.2	478.9	483.7	488.6	493.4
Capital Outlay	362.0	500.0	505.0	510.1	515.2
Debt Service	1,883.5	2,000.0	2,250.0	2,250.0	2,250.0
Other Uses	1,087.9	1,126.0	1,165.4	1,206.2	1,248.4
Total	65,563.7	67,593.0	69,694.0	71,619.5	73,622.7
Net Revenues Over Expenditures	-	100.0	193.9	539.1	885.1
Fund Balance, Beg	32,971.3	32,971.3	33,071.3	32,265.2	33,804.4
Fund Balance, End	32,971.3	33,071.3	32,265.2	33,804.4	34,689.4
Estimated Dates of Fund Balance in Reserve	181	176	172	170	170

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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.

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Glossary of Terms

Aa

American Rescue Plan Act (ARPA): An economic relief package that provides aid to American states, counties and cities in response to the COVID-19 pandemic and its impacts “on economy, public health, State and local governments, individuals, and businesses.”

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

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

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Glossary of Terms

Bb

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.

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.

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Glossary of Terms

Bb

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.

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.

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Glossary of Terms

Cc

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

CARES: The Coronavirus Aid, Relief and Economic Security Act, a \$2.2 trillion economic stimulus package signed in response to the fallout of COVID.

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.

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.

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Glossary of Terms

Cc

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.

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.

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Glossary of Terms

Ee

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

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.

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.

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Glossary of Terms

Ee

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.

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.

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Glossary of Terms

Ff

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).

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.

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Glossary of Terms

Gg

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.

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

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Glossary of Terms

Gg

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.

Ii

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

II

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.

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Glossary of Terms

Ll

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

Licenses and Permits: Fees collected for the issuance of licenses and permits such as 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.

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Glossary of Terms

Mm

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

Modified Accrual Basis: A basis of accounting where revenues and expenditures are recorded when they become 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.

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Glossary of Terms

Oo

Odyssey: The software provider for the court system.

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

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.

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Glossary of Terms

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.

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.

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Glossary of Terms

Rr

Retained Earnings: A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

Revenue: Funds that the County receives as income.

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

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

RFQ – Request for 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.

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Glossary of Terms

Ss

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.

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.

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Glossary of Terms

Tt

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.

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.

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Glossary of Terms

Vv

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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