



OPERATING BUDGET

FISCAL YEAR 2024

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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

Budget Committee:

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

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 Services
Ferlisha Rountree, Probation Director
Ashley Tye, Emergency Management Director
Linda Patelski, Animal Services Director
Robin Cumbus, Public Works Director
Tonya Davis, 911 Director
Billy Young, Fire Chief
Mindy Bates, Code Enforcement, Inspections & Permitting Director
JD Dillard, Planning Director
Trinni Amiot, Zoning Director
Jason Davenport, Special Projects
Steve Stalvey, Utilities Director

Elected Officials:

Rodney Cain, Tax Commissioner
Richard Cowart, Chief Superior Court Judge
Beth Green, Clerk of Superior Court
John K. Edwards, State Court Judge
Justin Cabral, Solicitor General
Joni B. Parker, Chief Magistrate Judge
Detria Powell, Probate Court Judge
Ashley Paulk Sheriff
Austin Fiveash, Coroner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lowndes County Board of Commissioners
Georgia**

For the Fiscal Year Beginning

July 01, 2022

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, 2022. In order to receive the award, a government must publish a budget document that meets the criteria as a policy document, an operations guide, a financial plan and a communications device. The award is for a period of one year. We believe our current budget document continues to conform to the program requirements and are submitting it to GFOA to determine eligibility for another award. Lowndes County has received this award for seventeen consecutive years.



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June 27, 2023


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, 2024. This has been a busy year and I am very excited about all of the things going on in Lowndes County. The budget this year is very different from what you have been presented over the last several years. The new “normal” is trying to remain efficient and managing growth with ever-changing circumstances. Our departments continue to focus on minimizing challenges and capitalizing on opportunities, while taking care of our most valuable resource - our employees. We continue to look at ways to attract and retain the talented workforce that makes our community so strong. 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 April of this year, 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.

When COVID hit the world, most of the trends were disrupted. Supply chain issues, inflation and a shrinking workforce were the new challenges we all faced. Stimulus and recovery packages were approved in an effort to overcome the effects. Because of the conservative stance we have always taken, we have remained very strong and have added to fund balance over the past several years. Looking to a new fiscal year, inflation remains a top concern, not only for how it impacts our operations but also how it impacts our employees and our citizens. This being the case, the major highlights of this budget are an anticipated deduction in property taxes, cost of living increases for employees and a slight decrease in fund balance through one-time capital expenditures.




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. Throughout the past two years, we have taken the opportunity to purchase items that we have not normally been able to include in the budget from this excess fund balance. For fiscal year 2024, we have included those items in the budget, anticipating a decrease in that fund balance of \$986,955.

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. Energy savings are already impacting the budget and the Water/Sewer portion of the project is scheduled to go live in December 2023.

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.

During fiscal year 2023, staff began the process of creating a new Inspections & Permitting department which will serve the unincorporated area. For many years, this has been a joint-department with the City of Valdosta. With the tremendous growth in the unincorporated area, we believe an in-house department will provide a greater level of service to our citizens and will allow better communication with related departments such as Engineering, Planning, Zoning and Code Enforcement. This also provides a One-Stop Shop for services.

One of our most valued partnerships is with our military community. Moody Air Force Base is a tremendous asset to our community and Lowndes County has always been a staunch supporter, creating partnerships, sponsoring events and protecting airspace. Several years ago, Lowndes County took over management of Moody's water and wastewater systems. The partnership has garnered attention of the military and been a model for other communities. This year, Lowndes County and Moody embarked on yet another ground-breaking partnership as we took over operations of Quiet Pines Golf Course. This nine-hole course and restaurant located at Moody Air Force Base is a valuable amenity for our military and retired military community and a hidden gem for the public. Growing partnerships like this just help make our community stronger.



A lot of planning and preparation go into 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 seventeenth consecutive year for its budget beginning July 1, 2022.
- 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. Moody's has updated their rating system, providing an issuer rating for the County which remains an Aa2 and an additional rating on each issue. While the County's general obligation limited and unlimited tax debts remain at an Aa2, the county-guaranteed hospital revenue anticipation certifications were downgraded to an Aa3.
- Millage Rates – Lowndes County continued to make minor adjustments to the millage rate, rolling back 0.195 mills for 2021 and 0.445 mills in 2022. The budget presented reduces anticipated tax revenues with the objective of reducing the millage, if possible, based on the digest. The Fire District millage is anticipated to remain at 2.5 mills but could adjust depending on the digest.
- Special Purpose Local Option Sales Tax (SPLOST), Local Option Sales Tax (LOST) and Transportation Special Purpose Local Option Sales Tax (TSPLOST) – While they are beginning to show some signs of slowing, these revenues remain stronger than they have been in recent years.

Challenges:

- Road Maintenance – Lowndes County still has a considerable inventory of unpaved roads. As a part of the settlement of the most recent Service Delivery Strategy Agreement, the County agreed to fund maintenance of dirt roads through TSPLOST rather than General Fund revenues, resulting in a reduction of \$1.2 million in expenses to account for this maintenance. SPLOST and other initiatives will continue to be used for improvements and paving.

- 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. Costs of goods and services was a huge factor in putting together the budget, which focuses primarily on operations and employees. 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. This division was recognized by ACCG at their annual conference for outstanding service.

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 2023	FY 2024	Variance	% Change
General Fund	\$65,563,745	\$68,555,605	\$2,991,860	4.56%
Special Revenue Funds				
Commissary	\$1,653,528	\$1,580,944	\$(72,584)	(4.39)%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodations Tax	\$550,000	\$700,000	\$150,000	27.27%
Intergovernmental Grants	\$1,291,424	\$1,324,957	\$33,533	2.60%
Jail Operations	\$308,766	\$304,645	\$(4,121)	(1.33)%
Drug Abuse Treatment	\$160,538	\$111,026	\$(49,512)	(30.84)%
Emergency Comm.	\$4,048,464	\$4,088,667	\$40,203	0.99%
Victim/Witness	\$234,304	\$240,456	\$6,152	2.63%
Special Services	\$2,249,771	\$2,394,778	\$145,007	6.45%
Fire Services	\$7,129,162	\$8,023,636	\$894,474	12.55%
	\$17,725,957	\$18,869,109	\$1,143,152	6.45%
Capital Project Funds				
SPLOST VIII	\$26,000,000	\$29,000,000	\$3,000,000	11.54%
TSPLOST	\$3,500,000	\$4,500,000	\$1,000,000	28.57%
Public Roads – LMIG	\$1,500,000	\$1,200,000	\$(300,000)	(20.00)%
	\$31,000,000	\$34,700,000	\$3,700,000	11.94%



Enterprise Funds				
Water Sewer	\$8,824,334	\$9,525,000	\$700,666	7.94%
Landfill	\$533,319	\$568,612	\$35,293	6.62%
Tax Lighting Districts	\$404,385	\$423,900	\$19,515	4.83%
Inspections & Permitting	\$-	\$811,491	\$811,491	100.00%
Quiet Pines Golf Course	\$-	\$938,955	\$938,955	100.00%
	\$9,762,038	\$12,267,958	\$2,505,920	25.67%
Internal Service Funds				
Equipment Maintenance	\$3,135,175	\$3,331,521	\$196,346	6.26%
Health Insurance	\$8,123,810	\$8,264,310	\$140,500	1.73%
Workers Compensation	\$437,000	\$442,000	\$5,000	1.14%
Technology Fleet	\$821,960	\$933,750	\$111,790	13.60%
	\$12,517,945	\$12,971,581	\$453,636	3.62%
All Funds	\$136,569,685	\$147,364,253	\$10,794,568	7.90%

The fiscal year 2024 proposed budget totals \$147,364,253, up from \$136,569,685 or 7.90% from the prior year. The budget is comprised of 75.49% operating costs and 24.51% capital. The operating budget is \$111,170,973, up from \$103,948,475 or 6.94%. The capital budget is \$36,093,280, up from \$32,621,210 or 10.64%.

The General Fund budget totals \$68,555,605, up from \$65,563,745 or 4.56% from the prior year. Capital expenditures account for a very small percentage of the General Fund at \$1,243,900. General Fund capital expenditures increased from the prior year total of \$362,030 or 243.59%.

The single largest revenue source in the General Fund is property tax. For several years, the property tax had been virtually flat. Since COVID, inflation and growth have pushed values up significantly. Early indications are that the digest will increase significantly; however, the Board has given staff direction to put together a budget with a decrease in mind.

Taxes make up \$57,964,000 of General Fund revenues or 85.79%, up from \$56,639,000. Property tax accounts for \$34,464,000 of General Fund revenues or 51.01%, down from \$35,564,400.

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 3.06% in the General Fund and 7.05% 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 or with expansion of services. With the amount of growth in the county and the demand for services, additional personnel are necessary. Personnel costs represent



\$35,607,180 of the General Fund or 51.94% and \$50,526,480 of the total budget or 34.31%.

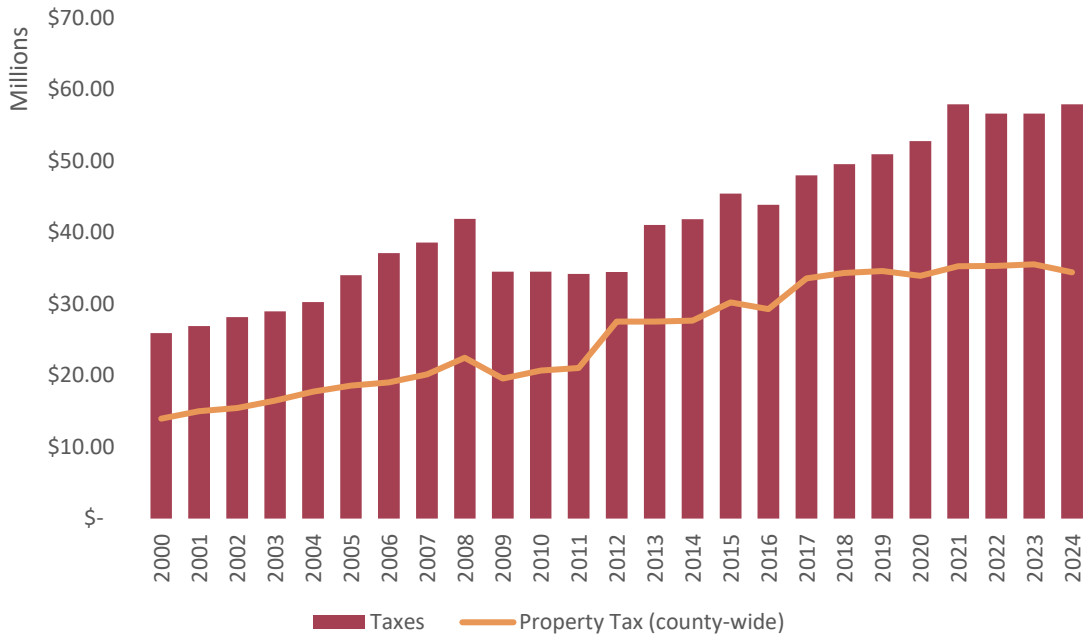


Figure 2 - Tax Revenue History

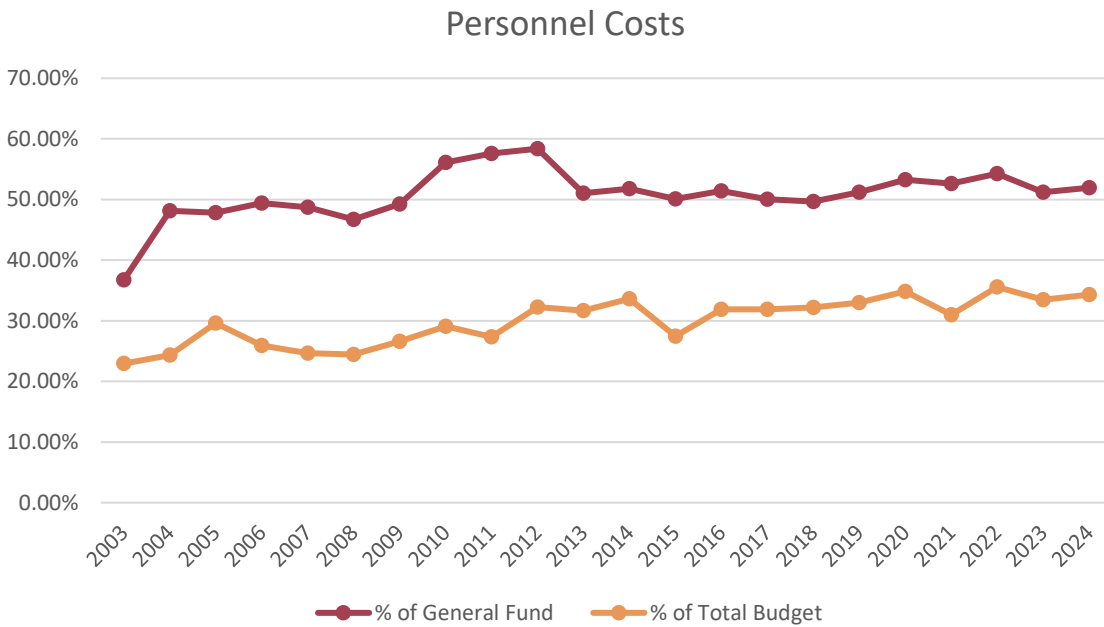



Figure 3 - Personnel Cost History

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.

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If you take care of your people, they will take care of you. I have always been a strong proponent for making sure our greatest resource, our employees, are taken care of. Inflation affects them just as it does us all. With a shrinking workforce, it is even more important that we ensure we are doing what is needed not merely to recruit, but to retain that workforce. Finding the right people and empowering them to grow into tomorrow's leaders and ensuring they are fairly compensated are priorities.

Finally, capital replacement and improvement are priorities that we have been working on. 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 several 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. To further address this excess fund balance, we have budgeted for not only a decrease in property tax revenues, but have budgeted for a reduction in that fund balance.

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. And I am excited to see what the year holds for the new Inspections & Permitting department, Quiet Pines Golf Course and the new Water/Sewer program.

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



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 2024 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. The major priority was taking care of the current workforce.

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. In just the last few months, the county partnered with Moody Air Force Base to take over operations of Quiet Pines Golf Course. The county's Inspections and Permitting Department will be operational on July 1.

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

While not all of the programs and plans before Lowndes County are reflected via line item in Fiscal 2024 budget, tremendous support is provided through personnel costs as staff continues to move the county forward while successfully maintaining daily operations.



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. The current station has been improved to temporarily facilitate a manned station. January 2024

Enhancement of Water/Sewer Customer Service – To improve the 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. December 2023

Expansion of Stormwater Program – To included easement management for Public Works, Engineering and Water/Sewer – Personnel have been reallocated to better manage easement maintenance utilizing prison crews and contracted labor. Ongoing

Energy Enhancement Program – To provide energy savings and improvements that allow better management of building systems – Payment of debt service on the program began in 2023 although the program is not complete at this time. Once complete, the true costs will be allocated between departments and funds. Ongoing

Quiet Pines Golf Course – To partner with Moody Air Force Base to provide operations and improvements of Quiet Pines, ensuring the continued availability of facility to our military community as well as civilians. Spring 2023

Inspections and Permitting – To provide quality customer service to our citizens, builders and the development community by consolidating the customer experience under one roof, improving communication and simplifying the process. July 2023



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
- Enhancing quality of life
- Educating the public and employees about their government
- Ensuring the financial strength of the County
- Providing services in an efficient, effective and responsive manner

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.*

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.*



COMMISSION GOALS

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 2024.*

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 including Quiet Pines Golf Course.*

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.*



HOW TO USE THIS DOCUMENT

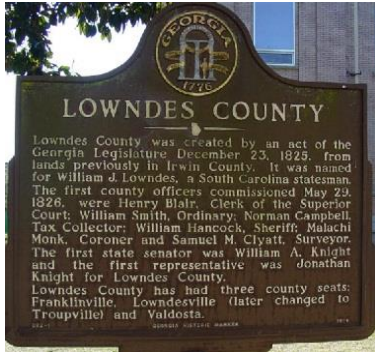
The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year and to explain the factors and assumptions that lead to the plan as well as establishing goals and objectives set by the Board of Commissioners. The document should discuss the challenges 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.

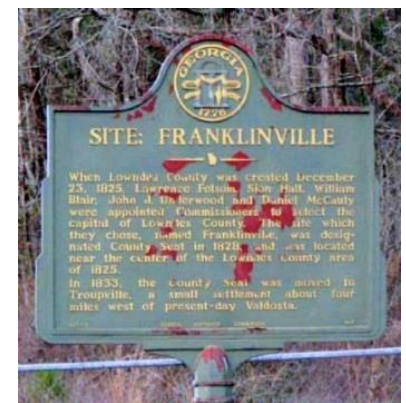
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries, descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

A HISTORY OF LOWNDES COUNTY



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

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



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



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.

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.





COMMUNITY PROFILE

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

Climate:

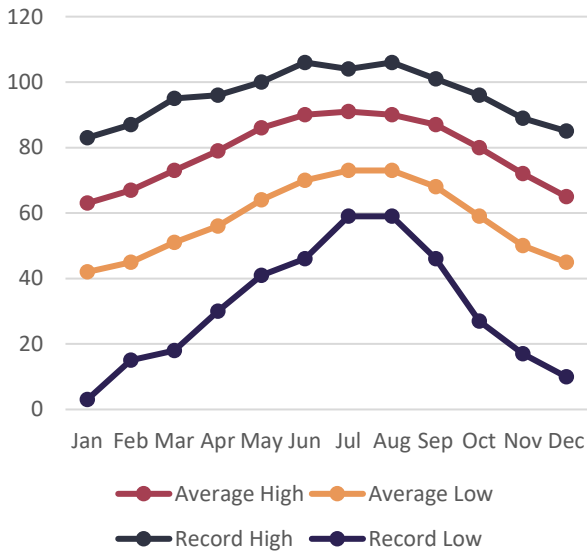


Figure 4 - Average Temperature - Fahrenheit (NOAA)

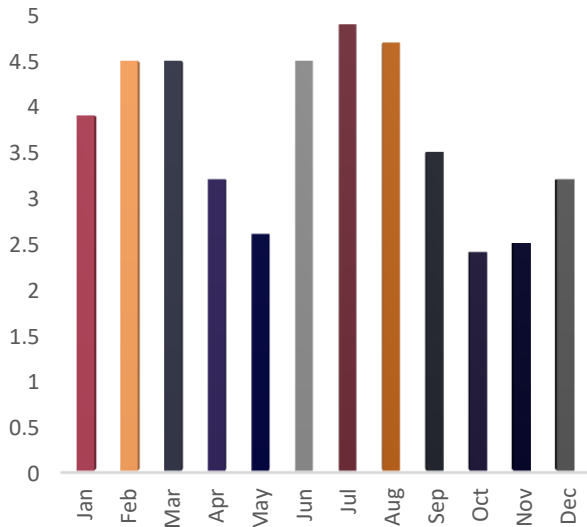


Figure 5 - Average Rainfall - Inches (NOAA)

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COMMUNITY PROFILE

Population:

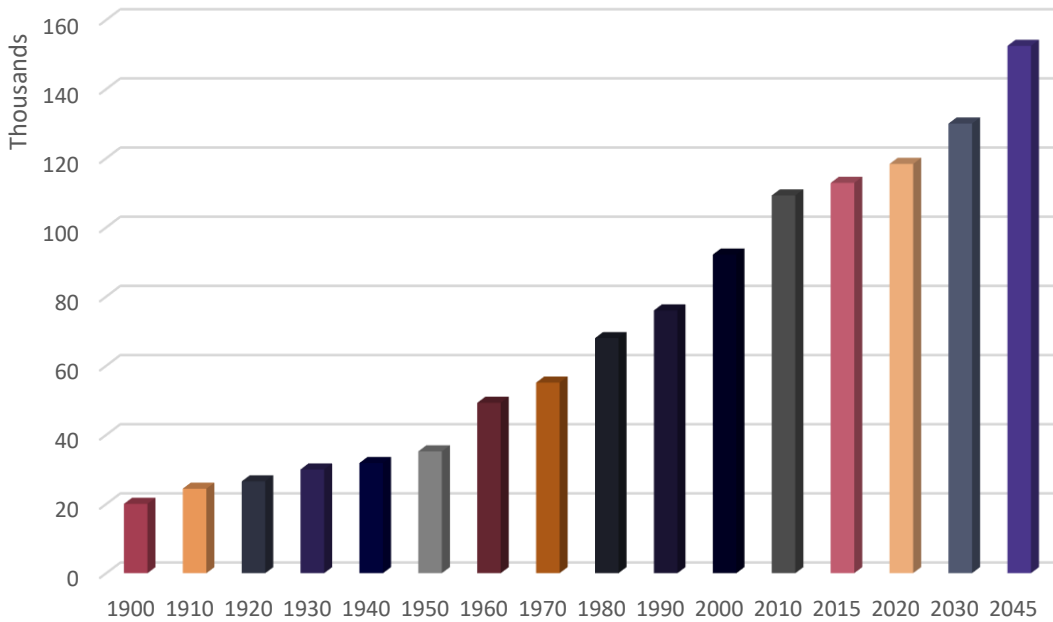


Figure 6 – Population History and Estimates – US Census Bureau

Cities	2000	2010	2015	2020	10 Year Variance	20 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

Population	2010	2022	Variance	% Change
Lowndes County	109,248	119,739	10,491	9.60%
State of Georgia	9,688,729	10,912,876	1,224,147	12.63%
United States	308,758,105	333,287,587	24,529,482	7.94%

US Census Bureau

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COMMUNITY PROFILE

Age & Gender	Lowndes	Georgia	United States
% of Population Over 65	13.2%	15.1%	17.3%
% of Population Under 18	24.3%	23.0%	21.7%
% of Population Under 5	6.7%	5.8%	5.6%
% of Population That is Female	51.8%	51.2%	50.4%

US Census Bureau Quick Facts

Race	Lowndes	Georgia	United States
White	56.6%	59.0%	75.5%
Black or African American	38.0%	33.1%	13.6%
American Indian/Alaskan Native	0.5%	0.6%	1.3%
Asian	2.1%	4.8%	6.3%
Native Hawaiian/Pacific Islander	0.2%	0.1%	0.3%
Two or More Races	2.6%	2.4%	3.0%
Hispanic or Latino	6.7%	10.5%	19.1%

US Census Bureau Quick Facts

Education	Lowndes	Georgia	United States
High School Graduate or Higher	88.9%	88.2%	88.9%
Bachelor's Degree or Higher	26.4%	33.0%	33.7%

US Census Bureau Quick Facts

Economic	Lowndes	Georgia	United States
Housing Units	51,660	4,539,156	143,786,655
Homeownership Rate	53.9%	64.5%	64.6%
Median Home Value	\$154,200	\$206,700	\$244,900
Households	42,512	3,885,371	124,010,992
Persons per Household	2.66	2.67	2.60

US Census Bureau Quick Facts

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COMMUNITY PROFILE

Economic	Lowndes	Georgia	United States
% of Households with Computers	89.0%	93.2%	93.1%
% of Households with Broadband	70.8%	86.2%	87.0%
% with Disability, Under 65	8.3%	8.9%	8.7%
% without Insurance, Under 65	16.5%	14.7%	9.8%
% in Civilian Work Force	56.4%	62.9%	63.1%
Total Retail Sales Per Capita	\$18,173	\$14,267	\$15,224
Mean Travel Time to Work	19.5	28.6	26.8
Median Household Income	\$48,703	\$65,030	\$69,021
Per Capita Income	\$25,033	\$34,516	\$37,638
% of Persons in Poverty	24.4%	14.0%	11.6%

US Census Bureau Quick Facts

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	237,988
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 Investigations Uniform Crime Report
 Federal Bureau of Investigations Uniform Crime Report
 State and US Statistics are per 1,000

COMMUNITY PROFILE

Unemployment:

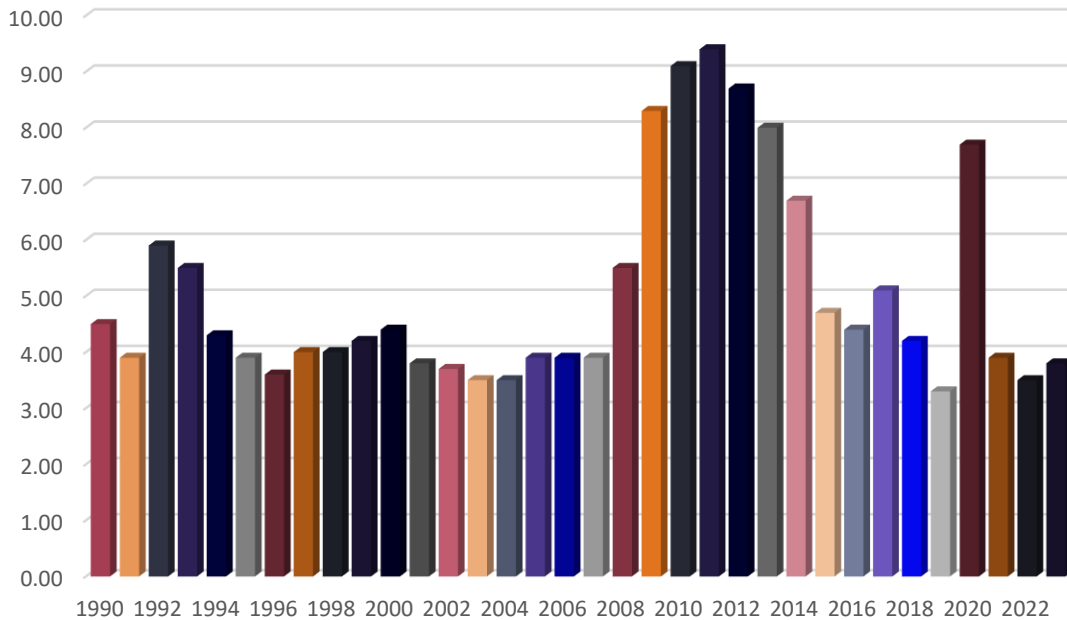


Figure 7 - Unemployment Rate History for Lowndes County - US Bureau of Labor Statistics

Valuation:

Assessed Value in \$1,000s	Residential Property	Commercial Property	Industrial Property	Personal Property	Tax Exempt	Total Assessed
2013	1,523,611	943,904	493,885	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	1,547,612	1,122,320	557,674	104,590	332,732	2,999,464
2018	1,562,962	1,131,310	572,684	77,449	400,809	2,943,595
2019	1,607,496	1,177,792	644,328	60,761	422,286	3,068,092
2020	1,643,921	1,206,094	637,479	50,187	427,868	3,109,814
2021	1,687,010	1,231,543	640,810	42,964	433,682	3,168,645
2022	1,767,322	1,248,763	653,969	35,864	400,712	3,305,205

Lowndes County Tax Commissioner



COMMUNITY PROFILE

Valuation:

Total Valuation in \$1,000s	Assessed Value	Actual Value	Unincorporated Tax Rate	Incorporated Tax Rate
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	8.41	8.41
2022	3,305,205	8,263,013	7.96	7.96

Lowndes County Tax Commissioner

Principal Taxpayer	Assessed Value	% of Total	2012 Rank
Georgia Power Company	92,685,970	2.80%	4
Packaging Corporation of America	88,441,197	2.68%	1
Lowe's Distribution Center	29,920,532	0.91%	3
Archer Daniels Midland	22,109,847	0.67%	2
Colquitt EMC	21,452,577	0.65%	6
South Georgia Pecan	21,322,008	0.65%	-
Sabal Trail Transmission LLC	19,726,902	0.60%	-
JM Smith Corporation	16,903,056	0.51%	5
Langdale Forest Products	14,335,121	0.43%	-
GF Valdosta Mall LLC	13,801,949	0.42%	7
All Others	2,964,505,910	89.69%	

Lowndes County Tax Commissioner



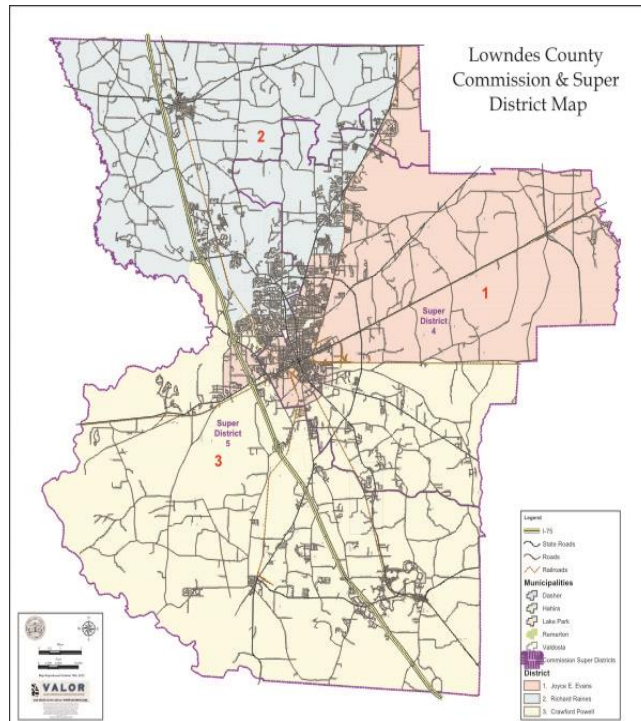
COMMUNITY PROFILE

Principal Employer	Employees	% of Total	2012 Rank
Moody Air Force Base	8,000	15.79%	1
South Georgia Medical Center	2,700	5.33%	2
Valdosta State University	2,467	4.87%	3
Lowndes County Schools	1,395	2.75%	4
Valdosta City Schools	1,291	2.55%	5
Lowes Distribution Center	942	1.86%	6
Fresh Beginnings and Elead1One	850	1.68%	10
Wild Adventures	750	1.48%	-
Walmart Supercenters	672	1.33%	-
City of Valdosta	617	1.22%	9
All Others	30,982	61.15%	

Valdosta Lowndes Chamber of Commerce & Georgia Department of Labor



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.



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 payroll budget based on position requests, proposed COLAs, proposed merit increases and salary studies								
Finance makes 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 budget and make recommendations								
Public Hearings on the budget								
Adoption of the budget								



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 that 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 Grants Fund							
Jail Operations Fund							
Drug Abuse Treatment Fund							
Emergency Communications Fund							
Victim/Witness Fund							
Special Services Fund							
Fire Services Fund							
SPLOST VII Fund							
SPLOST VIII Fund							
TSPLOST Fund							
Public Roads – LMIG Fund							
CDBG – CV Grant – Food Bank Fund							
Water/Sewer Fund							
Landfill Fund							
Tax Lighting District Fund							
Inspections and Permitting Fund							
Quiet Pines Golf Course Fund							
Equipment Maintenance Fund							
Health Insurance Fund							
Workers Compensation Fund							
Technology Fleet Fund							



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 for 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 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 Seizure Fund	This fund was used to account for state seizure funds managed by the Sheriff's Office that were turned over to the county.	Modified Accrual (Governmental)
Federal Drug Seizure Fund	This fund is used to account for federal seizure funds which are managed by the Sheriff's Office and turned over to the county.	Modified Accrual (Governmental)
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)



FUND STRUCTURE AND BASIS OF ACCOUNTING/ BUDGETING

Fund	Description	Basis of Accounting/ Budgeting
Accommodation Excise Tax Fund	This fund is used to account for collection of accommodation excise taxes, commonly referred to 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 the 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 programs. The majority of funds are allocated for grant matches on accountability grants with a small portion going to the Lowndes Drug Action Council (LODAC).	Modified Accrual (Governmental)
Emergency Communications Fund (MAJOR)	This fund accounts for all activities related to emergency communications. Included are the operations of the 911 Center as well as the Public Safety Radio System, the 800 MHz radio system used by all emergency responders.	Modified Accrual (Governmental)
Victim/Witness Fund	This fund accounts for add-on fines set aside for victim services. Funds are allocated to the District Attorney's Office with a portion allocated for the Solicitor General.	Modified Accrual (Governmental)
Special Services Fund	This fund was created as part of the services delivery agreement in 2008 to account for unincorporated services. In 2022, Fire was moved into a separate fund.	Modified Accrual (Governmental)
Fire Services Fund (MAJOR)	This fund was created in 2022 when fire services were expanded and a fire district encompassing the unincorporated area was assessed a millage.	Modified Accrual (Governmental)



FUND STRUCTURE AND BASIS OF ACCOUNTING/ BUDGETING

Fund	Description	Basis of Accounting/ Budgeting
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 Lowndes County’s portion of the regional transportation SPLOST adopted in 2019.	Modified Accrual (Governmental)
Public Roads – LMIG Fund	This fund accounts for the Georgia Department of Transportation’s (GDOT) road assistance programs.	Modified Accrual (Governmental)
CDBG – CV Grant – Food Bank	This fund accounts for the construction of the new Second Harvest Food Bank facility funded through special CDBG funds.	Modified Accrual (Governmental)
Enterprise Funds		
Water/Sewer Fund (MAJOR)	This fund accounts for the County’s utility system which provides water and wastewater services. Through a partnership, the County also provides wastewater services to Moody Air Force Base.	Accrual (Proprietary)
Landfill Fund	This fund receives revenues from host fees from a private landfill. Expenses are for post-closure care of the County’s landfill and for Litter and Beautification Programs.	Accrual (Proprietary)
Tax Lighting District Fund	This fund accounts for the County’s special tax lighting districts. Property owners pay an annual assessment for tax lighting districts.	Accrual (Proprietary)
Inspections and Permitting Fund	This is a new fund created for Fiscal Year 2024 to move Inspections and Permitting in-house for the unincorporated area of Lowndes County.	Accrual (Proprietary)
Quiet Pines Golf Course Fund	This is a new fund created during Fiscal Year 2023 to account for operations of Quiet Pines Golf Course, a partnership with Moody Air Force Base.	Accrual (Proprietary)



FUND STRUCTURE AND BASIS OF ACCOUNTING/ BUDGETING

Fund	Description	Basis of Accounting/ Budgeting
Internal Service Funds		
Equipment Maintenance Fund	This fund accounts for maintenance of all vehicles and heavy equipment. Departments pay a rental fee into the fund which provides for maintenance and replacement. The fund also serves some external customers. During 2023, maintenance of fire apparatus was moved into a separate shop accounted for in the Fire Services Fund.	Accrual (Proprietary)
Health Insurance Fund (MAJOR)	This fund accounts for the County's self-insured health insurance program. Included in the fund is the wellness program.	Accrual (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 based on their services and technology.	Accrual (Proprietary)

FUNCTIONAL UNITS

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

Historical Only *

FUNCTIONAL UNITS

<u>Capital Project Funds</u>		
SPLOST VII Fund: Intergovernmental Operating Transfers SPLOST Projects	SPLOST VIII Fund: Intergovernmental SPLOST Projects	Public Roads – LMIG Fund: LMIG Projects
	TSPLOST Fund: TSPLOST Projects	CDBG – CV Grant – Food Bank Fund: Food Bank Project
<u>Enterprise Funds</u>		
Water/Sewer Fund: Contingency (ARPA) Facilities Maintenance Non-operating Operating Transfers SPLOST Projects * Water/Sewer – GEFA Projects Water/Sewer – Moody Water/Sewer – Moody High Maint Water/Sewer - Operations	Landfill Fund: Landfill Litter and Beautification Operating Transfers	Inspections & Permitting Fund: Inspections & Permitting
	Tax Lighting District Fund: Basic Tax Lighting Decorative Tax Lighting Enhanced Tax Lighting Tax Lighting Districts	Quiet Pines Golf Course Fund: Golf Course Maintenance Pro Shop Restaurant
<u>Internal Service Funds</u>		
Equipment Maintenance Fund: Fuel Center Non-operating Shop Maintenance	Health Insurance Fund: Health Insurance	Workers Compensation Fund: Workers Compensation
	Technology Fleet Fund: Technology Fleet	

Historical 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



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).

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.



BUDGETING AND EQUITY POLICY

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

The budget shall be adopted at the fund/department level. Any 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



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:

- 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;



INVESTMENT POLICY

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

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

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

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

- An audited financial statement;
- Proof of National Association of Securities Dealers certification;
- Proof of State of Georgia registrations;
- Completed broker/dealer questionnaire;
- Certification of having read and agreeing to comply with the Investment Policy of Lowndes County.

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:



INVESTMENT POLICY

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

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

- List of individual securities held at the end of 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



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.

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.



DEBT MANAGEMENT POLICY

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.

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.



DEBT MANAGEMENT POLICY

At the discretion of the Finance Director, 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 Anticipation Notes. Takeout financing should be planned and determined to be feasible prior to acquisition and issuance.

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

Refunding of Indebtedness: The County may issue advance or current refunding bonds when advantageous, legally permissible and prudent. For advance refunding bonds, net present value savings, expressed as a percentage of the par amount of the refunding bonds, shall equal or exceed 5%. For current refunding bonds, the net present value of savings shall equal or exceed \$100,000. When economically feasible, the County may choose to purchase its securities on the open market to reduce 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



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.

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.



GRANTS MANAGEMENT POLICY

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.

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.



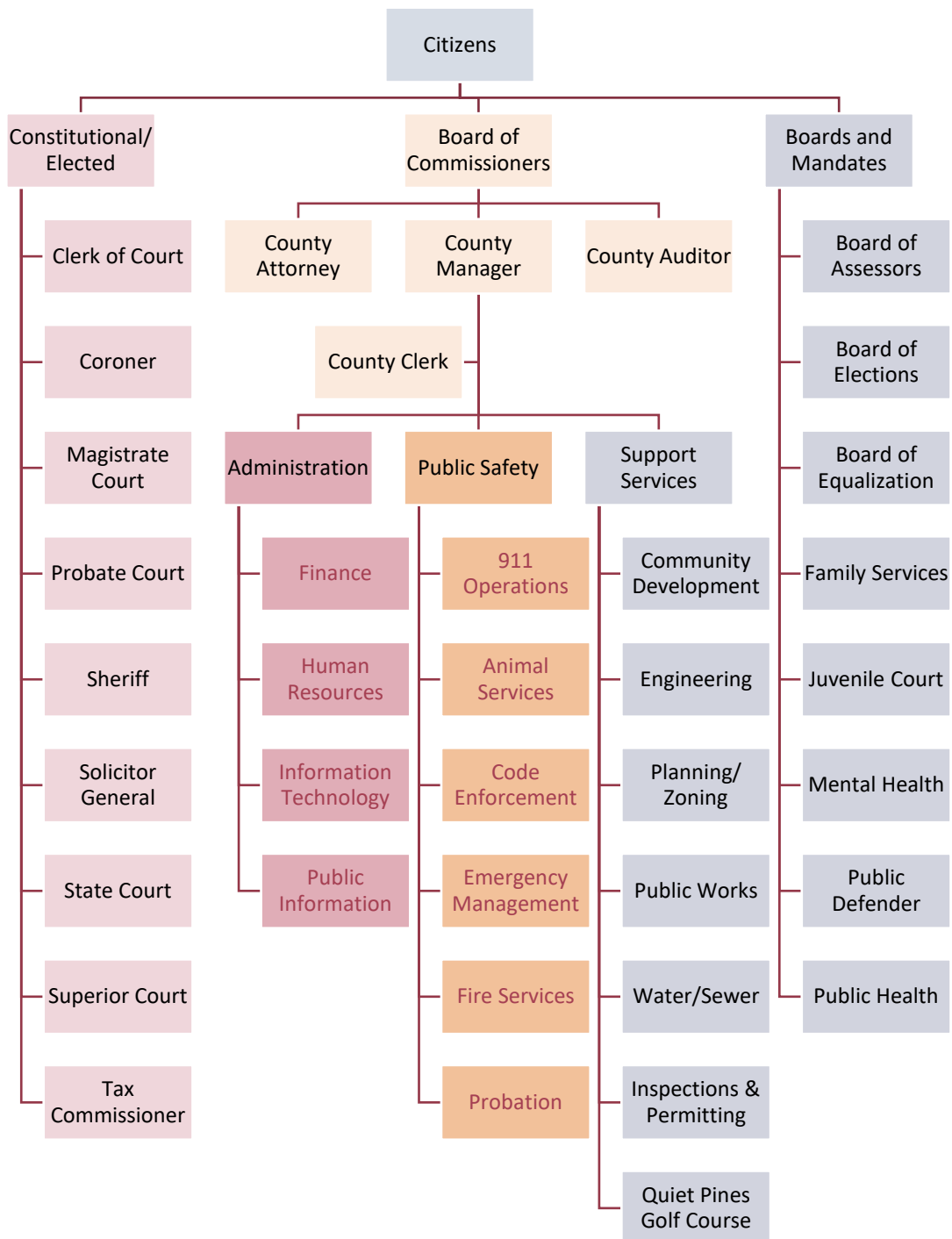
GRANTS MANAGEMENT POLICY

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

ORGANIZATIONAL STRUCTURE



PERSONNEL SUMMARY

	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	% Change
911 Operations	41	41	41	42	42	43	42	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Services	14	14	14	15	12	17	15	0.00%
Board of Assessors	22	22	22	21	21	21	21	0.00%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	10	10	10	11	11	11	11	0.00%
Clerk of Court	23	23	23	26	26	26	26	0.00%
Code Enforcement 1	4	4	4	4	3	3	3.5	(12.50)%
Community Corrections	1	1	1	1	1	1	1	0.00%
Community Development 2	-	-	-	1	1	1	1.5	50.00%
Coroner	3	3	3	4	4	4	4	0.00%
County Clerk	3	4	3	3	4	4	3	0.00%
County Manager	2	1	1	1	1	1	1	0.00%
Emergency Management	1	1	1	1	1	1	1	0.00%
Engineering Services 3	6.5	7	6	6	8	8	8	33.33%
Extension Service	-	-	-	1	1	1	1	0.00%
Finance	8	8	8	9	9	9	9	0.00%
Fire Services 4	17	26	62	64	77	79	77	20.31%
Human Resources	4	4	5	5	5	5	5	0.00%
Information Technology Services 5	8	8	8	10	10	13	8	(20.00)%
Inspections and Permitting 6	-	-	-	-	9	10	9.5	100.00%
Juvenile Court	2	3	3	3	3	4	3	0.00%
Magistrate Court	12	12	12	13	13	13	13	0.00%
NPDES – Stormwater 7	-	-	1	1	-	-	-	(100.00)%
Planning 8	2.5	5	5	5	6	7	3	(40.00)%
Probate Court 9	7	7	7	7	7	7	8	14.29%
Probation	9	12	13	14	14	14	14	0.00%
Public Information 10	-	-	1	1	1	1	1.5	50.00%
Public Works 11	85	85	96	99	101	103	103	4.04%
Quiet Pines Golf Course 12	-	-	-	-	11	11	11	100.00%
Sheriff 13	241	241	241	240	241	241	241	0.42%
Solicitor General 14	11	11	12	11	11	12	12	9.09%
State Court 15	8	8	8	8	9	9	9	12.50%
Superior Court 16	14	14	14	15	20	20	20	33.33%
Tax Commissioner	21	21	21	21	20	21	21	0.00%
Water/Sewer 17	24	26	30	34	35	37	37	8.82%
Zoning 18	3	-	-	-	-	-	3	100.00%
Total	615	630	686	705	746	766	755	

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PERSONNEL SUMMARY

- 1- Code Enforcement – Director position split between Code Enforcement and Inspections and Permitting
- 2- Community Development – New administrative position added in anticipation of move to Historic Courthouse with position split between Community Development and Public Information
- 3- Engineering Services – Moved Stormwater position from NPDES – Stormwater into Engineering Services and added an Engineering Technician
- 4- Fire Services – Added three firefighters to fully staff and added ten part-time positions to phase out volunteers
- 5- Information Technology Services – Removed two intern positions
- 6- Inspections and Permitting – New department which includes half of the Director position
- 7- NPDES – Stormwater – Moved position to Engineering Services
- 8- Planning – Split department back into Planning and Zoning and added a part-time Special Projects Manager
- 9- Probate Court – Added a clerk
- 10-Public Information – New administrative position added in anticipation of move to Historic Courthouse with position split between Community Development and Public Information
- 11-Public Works – Added a Building Maintenance Technician, a Mowing Equipment Operator, and two positions in the shop
- 12-Quiet Pines Golf Course – New department
- 13-Sheriff – Added a Resource Officer
- 14-Solicitor General – Added a part-time administrative clerk
- 15-State Court – Added a grant funded part-time position
- 16-Superior Court – Added positions to cover retiree payments
- 17-Water/Sewer – Added a Utility Service Worker, Meter Data Analyst and Project Manager
- 18-Zoning – Split away from Planning

FINANCIAL SUMMARY - ALL

	Governmental Type			Proprietary Type	
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Internal Service
Revenues:					
Taxes	57,964,000	11,755,443	33,500,000	-	-
Licenses & Permits	10,000	160,000	-	-	-
Intergovernmental	636,750	1,406,457	1,200,000	-	-
Charges for Service	4,380,400	2,735,000	-	9,897,000	8,758,586
Fines & Forfeitures	2,675,000	556,750	-	-	-
Miscellaneous	817,500	1,250,000	-	1,380,000	4,260,550
	66,483,650	17,863,650	34,700,000	11,277,000	13,019,136
Expenditures/Expenses:					
General Government	13,317,140	1,097,313	-	-	9,640,060
Judicial	8,043,435	726,439	-	-	-
Public Safety	26,840,012	13,756,944	-	-	-
Public Works	9,550,783	541,123	34,700,000	9,435,815	3,331,521
Health & Welfare	809,109	50,000	-	-	-
Culture & Recreation	5,460,902	170,000	-	938,955	-
Housing & Development	3,517,000	1,742,290	-	811,491	-
	67,546,381	18,084,109	34,700,000	11,186,261	12,971,581
Excess of Revenues Over Expenditures/Expenses	(1,062,731)	(220,459)	-	90,739	47,555
Operating Transfers:					
Transfers In	1,085,000	1,309,224	-	-	-
Transfers Out	(1,009,224)	(785,000)	-	(600,000)	-
Non-Operating:					
Water/Sewer	-	-	-	(481,697)	-
Landfill	-	-	-	850,000	-
Equipment Maintenance	-	-	-	-	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(986,955)	303,765	-	(140,958)	47,555

FINANCIAL SUMMARY - ALL

	FY 2024 Budget	FY 2023 Budget	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
Revenues:					
Taxes	102,365,000	95,703,093	105,006,683	94,567,206	85,476,903
Licenses & Permits	170,000	160,000	162,282	203,667	157,543
Intergovernmental	4,097,650	4,279,099	15,315,177	18,651,670	5,307,809
Charges for Service	25,770,986	23,437,179	24,253,970	23,008,116	22,214,628
Fines & Forfeitures	3,231,750	3,436,500	4,343,171	4,766,200	3,164,043
Miscellaneous	7,708,050	6,689,445	9,488,461	14,561,925	8,087,397
	143,343,436	133,705,316	158,569,744	155,758,785	124,408,323
Expenditures/Expenses:					
General Government	24,054,513	22,506,866	22,207,690	19,159,416	18,398,512
Judicial	8,769,874	8,357,871	8,529,500	8,149,695	8,086,898
Public Safety	40,604,956	37,896,502	37,430,003	32,483,903	31,880,963
Public Works	57,559,242	53,453,528	53,292,211	47,643,267	45,603,914
Health & Welfare	859,109	895,640	837,657	884,201	907,357
Culture & Recreation	6,569,857	5,459,474	5,459,416	5,253,135	5,050,725
Housing & Development	6,070,781	4,930,483	4,992,790	5,232,731	5,371,123
	144,488,332	133,499,364	132,749,267	118,806,347	115,299,493
Excess of Revenues Over Expenditures/Expenses	(1,144,896)	205,952	25,820,478	36,952,438	9,108,830
Operating Transfers:					
Transfers In	2,394,224	2,408,598	2,530,020	2,260,176	2,217,368
Transfers Out	(2,394,224)	(2,408,598)	(2,530,020)	(2,260,176)	(2,217,368)
Non-Operating:					
Water/Sewer	(481,697)	(661,723)	(92,597)	(107,895)	(117,547)
Landfill	850,000	815,000	921,511	827,647	863,447
Equipment Maintenance	-	-	(990,922)	(204,187)	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	(776,593)	359,229	25,658,470	37,468,003	9,854,729

FINANCIAL SUMMARY

General Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	52,813	57,953	58,846	56,639	56,639	57,964	2.34%
Licenses & Permits	15	59	-	10	10	10	0.00%
Intergovernmental	837	3,589	682	652	652	637	(2.32)%
Charges for Service	4,054	4,322	4,427	4,265	4,265	4,380	2.70%
Fines & Forfeitures	2,369	3,045	2,867	2,825	2,825	2,675	(5.31)%
Miscellaneous	429	156	425	88	88	818	834.29%
	60,518	69,125	67,247	64,479	64,479	66,484	3.11%
Expenditures:							
General Government	9,824	10,638	12,476	12,027	16,853	13,317	10.73%
Judicial	6,982	7,183	7,467	7,672	8,098	8,043	4.85%
Public Safety	22,770	23,308	23,805	24,800	27,497	26,848	8.26%
Public Works	8,688	8,684	9,127	10,464	12,719	9,551	(8.73)%
Health & Welfare	737	759	738	796	828	809	1.69%
Culture & Recreation	4,981	5,119	5,293	5,311	5,391	5,461	2.82%
Housing & Development	3,244	3,375	3,482	3,407	3,407	3,517	3.23%
	57,226	59,065	62,388	64,476	74,793	67,546	4.76%
Excess of Revenues Over Expenditures	3,292	10,059	4,859	3	(10,315)	(1,063)	(36949.20)%
Operating Transfers:							
Transfers In	1,085	1,085	1,091	1,085	1,085	1,085	0.00%
Transfers Out	(953)	(984)	(1,149)	(1,088)	(1,088)	(1,009)	(7.23)%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	3,424	10,160	4,800	-	(10,317)	(987)	(100.00)%
Beginning Fund Balance	19,387	22,811	32,971	37,771	37,771	37,771	0.00%
Ending Fund Balance	22,811	32,971	37,771	37,771	27,454	36,784	(2.61)%

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FINANCIAL SUMMARY

Commissary Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	139	324	443	370	370	360	(2.70)%
Fines & Forfeitures	1	-	-	-	-	-	0.00%
Miscellaneous	1,307	1,710	1,341	1,450	1,450	1,250	(13.79)%
	1,447	2,034	1,785	1,820	1,820	1,610	(11.54)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,149	1,802	1,903	1,654	1,646	1,581	(4.39)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,149	1,802	1,903	1,654	1,646	1,581	(4.39)%
Excess of Revenues Over Expenditures	(703)	232	(118)	166	174	29	(82.55)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(703)	232	(118)	166	174	29	(82.55)%
Beginning Fund Balance	1,231	528	760	642	808	808	25.94%
Ending Fund Balance	528	760	642	808	982	837	3.60%

FINANCIAL SUMMARY

Federal Seizure Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	217	987	861	-	-	-	0.00%
Miscellaneous	77	-	292	-	-	-	0.00%
	294	987	1,153	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	777	632	778	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	777	632	778	-	-	-	0.00%
Excess of Revenues Over Expenditures	(483)	354	375	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(483)	354	375	-	-	-	0.00%
Beginning Fund Balance	719	236	591	966	966	966	0.00%
Ending Fund Balance	236	591	966	966	966	966	0.00%

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FINANCIAL SUMMARY

Law Library Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	93	103	91	100	100	100	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2	1	-	-	-	-	0.00%
	94	104	91	100	100	100	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	63	76	66	100	100	100	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	63	76	66	100	100	100	0.00%
Excess of Revenues Over Expenditures	31	28	25	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	31	28	25	-	-	-	0.00%
Beginning Fund Balance	447	479	507	532	532	532	0.00%
Ending Fund Balance	479	507	532	532	532	532	0.00%

FINANCIAL SUMMARY

Accommodation Tax Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	412	446	676	550	550	700	27.27%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	412	446	676	550	550	700	27.27%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	64	97	79	79	100	27.27%
Housing & Development	235	191	290	236	236	300	27.27%
	235	255	387	314	314	400	27.27%
Excess of Revenues Over Expenditures	176	191	290	236	236	300	27.27%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(179)	(191)	(290)	(236)	(236)	(300)	27.27%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(3)	-	-	-	-	-	0.00%
Beginning Fund Balance	3	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Intergovernmental Grants Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	986	1,423	1,034	1,291	1,291	1,343	2.60%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	986	1,423	1,034	1,291	1,291	1,343	2.60%
Expenditures:							
General Government	8	404	-	1,000	1,000	1,000	0.00%
Judicial	755	618	700	291	325	325	11.51%
Public Safety	15	31	331	-	-	-	0.00%
Public Works	-	18	4	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	207	351	-	-	-	-	0.00%
	986	1,423	1,034	1,291	1,325	1,325	2.60%
Excess of Revenues Over Expenditures	-	-	-	-	(34)	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	(6)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	(6)	-	(34)	-	0.00%
Beginning Fund Balance	6	6	6	-	-	-	0.00%
Ending Fund Balance	6	6	-	-	(34)	-	0.00%

FINANCIAL SUMMARY

Jail Operations Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	327	403	348	342	342	312	(8.77)%
Miscellaneous	-	-	-	-	-	-	0.00%
	327	403	348	342	342	312	(8.77)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	343	385	348	309	306	305	(1.33)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	343	385	348	309	306	305	(1.33)%
Excess of Revenues Over Expenditures	(16)	17	-	33	36	7	(77.87)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(16)	17	-	33	36	7	(77.87)%
Beginning Fund Balance	16	-	6	-	-	-	0.00%
Ending Fund Balance	6	6	-	-	(34)	-	0.00%

FINANCIAL SUMMARY

Drug Abuse Treatment Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	6	11	9	6	6	10	65.22%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	130	179	129	128	128	118	(7.81)%
Miscellaneous	-	-	-	-	-	-	0.00%
	136	191	138	134	134	128	(4.67)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	59	38	62	61	61	61	0.81%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	170	125	100	100	100	50	(50.00)%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	229	163	162	161	161	111	(30.84)%
Excess of Revenues Over Expenditures	(93)	27	(23)	(27)	(27)	16	(161.50)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(93)	27	(23)	(27)	(27)	16	(161.50)%
Beginning Fund Balance	93	-	28	4	(22)	(22)	(622.90)%
Ending Fund Balance	-	28	4	(22)	(49)	(6)	(73.26)%

FINANCIAL SUMMARY

Emergency Comm Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	757	759	912	771	771	854	10.88%
Charges for Service	2,126	2,175	2,202	2,160	2,160	2,225	3.01%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	31	35	3	30	30	-	(100.00)%
	2,914	2,969	3,116	2,961	2,961	3,079	4.01%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,666	3,575	3,726	3,830	4,264	3,870	1.05%
Public Works	49	52	51	58	58	58	(0.28)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,715	3,627	3,777	3,888	4,322	3,929	1.03%
Excess of Revenues Over Expenditures	(801)	(659)	(661)	(928)	(1,361)	(849)	(8.48)%
Operating Transfers:							
Transfers In	953	984	1,149	1,088	1,088	1,009	(7.23)%
Transfers Out	(160)	(160)	(160)	(160)	(160)	(160)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(8)	165	329	-	(434)	-	0.00%
Beginning Fund Balance	90	82	247	576	576	576	0.00%
Ending Fund Balance	82	247	576	576	142	576	0.00%



FINANCIAL SUMMARY

ARP Local Recovery Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	11,402	11,402	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	11,402	11,402	-	-	-	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%
	-	-	-	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	11,402	11,402	-	-	-	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	11,402	-	-	-	0.00%
Beginning Fund Balance	-	-	11,402	22,805	22,805	22,805	0.00%
Ending Fund Balance	-	11,402	22,805	22,805	22,805	22,805	0.00%

FINANCIAL SUMMARY

Victim/Witness Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	85	89	64	60	60	72	21.01%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	121	152	138	142	142	127	(10.42)%
Miscellaneous	-	-	-	-	-	-	0.00%
	206	241	202	201	201	199	(1.12)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	229	235	235	234	238	240	2.63%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	229	235	235	234	238	240	2.63%
Excess of Revenues Over Expenditures	(23)	6	(33)	(33)	(37)	(42)	25.23%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(23)	6	(33)	(33)	(37)	(42)	25.23%
Beginning Fund Balance	152	129	135	102	69	69	(32.65)%
Ending Fund Balance	129	135	102	69	32	27	(60.72)%

FINANCIAL SUMMARY

Special Services Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	4,796	5,064	1,853	1,839	1,839	2,145	16.64%
Licenses & Permits	142	144	162	150	150	160	6.67%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	50	60	49	25	25	35	40.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	6	13	-	-	-	-	0.00%
	4,994	5,281	2,2064	2,014	2,014	2,340	16.18%
Expenditures:							
General Government	-	41	492	97	97	97	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,160	2,752	322	343	372	333	(3.16)%
Public Works	226	221	129	126	125	128	1.07%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,059	1,195	1,221	1,288	1,505	1,442	12.00%
	3,516	4,278	2,234	1,925	2,169	2,070	7.53%
Excess of Revenues Over Expenditures	1,478	1,003	(170)	89	(155)	270	202.65%
Operating Transfers:							
Transfers In	179	191	290	236	236	300	27.27%
Transfers Out	(325)	(325)	(325)	(325)	(325)	(325)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	1,332	868	(205)	-	(244)	245	100.00%
Beginning Fund Balance	3,376	4,708	5,577	5,372	5,372	5,372	0.00%
Ending Fund Balance	4,708	5,577	5,372	5,372	5,128	5,617	4.57%

FINANCIAL SUMMARY

Fire Services Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	7,265	7,175	7,175	8,056	12.28%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	15	15	15	15	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	367	-	-	-	0.00%
	-	-	7,647	7,190	7,190	8,071	12.25%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	6,218	6,961	8,554	7,668	10.17%
Public Works	-	-	118	169	445	355	110.69%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	6,336	7,129	8,999	8,024	12.55%
Excess of Revenues Over Expenditures	-	-	1,311	61	(1,809)	47	(22.19)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	1,311	61	(1,809)	47	(22.19)%
Beginning Fund Balance	-	-	-	1,311	1,372	1,372	4.64%
Ending Fund Balance	-	-	1,311	1,372	(437)	1,419	3.45%



FINANCIAL SUMMARY

SPLOST VII Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	12,071	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	130	2	1	-	-	-	0.00%
	12,200	2	1	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	13,978	4,636	1,892	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	13,978	4,636	1,892	-	-	-	0.00%
Excess of Revenues Over Expenditures	(1,778)	(4,634)	(1,891)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(1,778)	(4,634)	(1,891)	-	-	-	0.00%
Beginning Fund Balance	9,744	7,967	3,333	1,442	1,442	1,442	0.00%
Ending Fund Balance	7,967	3,333	1,442	1,442	1,442	1,442	0.00%



FINANCIAL SUMMARY

SPLOST VIII Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	11,107	27,625	28,839	26,000	26,000	29,000	11.54%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1	4.8	8.8	-	-	-	0.00%
	11,108	27,629	28,848	26,000	26,000	29,000	11.54%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	6,281	20,172	21,210	26,000	26,000	29,000	11.54%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,281	20,172	21,210	26,000	26,000	29,000	11.54%
Excess of Revenues Over Expenditures	4,828	7,459	7,638	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	4,828	7,459	7,638	-	-	-	0.00%
Beginning Fund Balance	-	4,828	12,286	19,924	19,924	19,924	0.00%
Ending Fund Balance	4,828	12,286	19,924	19,924	19,924	19,924	0.00%

FINANCIAL SUMMARY

TSPLOST Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	4,277	3,480	7,527	3,500	3,500	4,500	28.57%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	4,277	3,480	7,527	3,500	3,500	4,500	28.57%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	5,056	3,529	7,100	3,500	3,500	4,500	28.57%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	5,056	3,529	7,100	3,500	3,500	4,500	28.57%
Excess of Revenues Over Expenditures	(779)	(49)	427	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(779)	(49)	427	-	-	-	0.00%
Beginning Fund Balance	806	27	(22)	405	405	405	0.00%
Ending Fund Balance	27	(22)	405	405	405	405	0.00%

FINANCIAL SUMMARY

Public Roads - LMIG Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	2,012	1,258	1,212	1,500	1,500	1,200	(20.00)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	2,012	1,258	1,212	1,500	1,500	1,200	(20.00)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,683	247	1,322	1,500	1,500	1,200	(20.00)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,683	247	1,322	1,500	1,500	1,200	(20.00)%
Excess of Revenues Over Expenditures	329	1,011	(110)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	329	1,011	(110)	-	-	-	0.00%
Beginning Fund Balance	29	358	1,368	1,259	1,259	1,259	0.00%
Ending Fund Balance	358	1,368	1,259	1,259	1,259	1,259	0.00%



FINANCIAL SUMMARY

EIP Grant - Arglass Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	625	120	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	625	120	-	-	-	-	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	625	120	-	-	-	-	0.00%
	625	120	-	-	-	-	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%
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Water/Sewer Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	7,736	7,829	8,049	7,751	7,751	8,156	5.23%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,938	9,136	2,483	1,218	1,218	1,369	12.40%
	10,674	16,962	10,533	8,969	8,969	9,525	6.20%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	6,659	6,838	8,498	7,713	8,740	8,593	11.42%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,659	6,838	8,498	7,713	8,740	8,593	11.42%
Excess of Revenues Over Expenses	4,014	10,124	2,034	1,256	229	932	(25.84)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(450)	(450)	(450)	(450)	(450)	(450)	0.00%
Non-Operating:							
Revenue	3	-	-	-	-	-	0.00%
Expense	(121)	(108)	(93)	(662)	(662)	(482)	(27.21)%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	3,447	9,566	1,492	145	(883)	-	(100.00)%
Begin Fund Equity, Restated	44,386	47,899	57,465	58,957	59,102	59,102	0.25%
Ending Fund Equity	47,832	57,465	58,957	59,102	58,219	59,102	0.00%

FINANCIAL SUMMARY

Landfill Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 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%
	-	-	-	-	-	-	0.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	131	208	292	383	410	419	9.21%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	131	208	292	383	410	419	9.21%
Excess of Revenues Over Expenses	(131)	(208)	(292)	(383)	(410)	(419)	9.21%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(150)	(150)	(150)	(150)	(150)	(150)	0.00%
Non-Operating:							
Revenue	863	828	922	815	815	850	4.29%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	582	470	479	282	255	281	(0.10)%
Beginning Fund Equity	885	1,467	1,937	2,416	2,698	2,698	11.66%
Ending Fund Equity	1,467	1,937	2,416	2,698	2,953	2,979	10.43%

FINANCIAL SUMMARY

Tax Lighting District Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	433	433	439	450	450	458	1.78%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	433	433	439	450	450	458	1.78%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	366	378	395	404	405	424	4.83%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	366	378	395	404	405	424	4.83%
Excess of Revenues Over Expenses	67	56	44	46	45	34	(25.24)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	67	56	44	46	45	34	(25.24)%
Beginning Fund Equity	(106)	(39)	17	61	106	106	75.08%
Ending Fund Equity	(39)	17	61	106	152	140	(32.06)%

FINANCIAL SUMMARY

Inspections & Permitting Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	815	100.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	815	100.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	901	811	100.00%
	-	-	-	-	901	811	100.00%
Excess of Revenues Over Expenses	-	-	-	-	(901)	4	100.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	-	-	(901)	4	100.00%
Beginning Fund Equity	-	-	-	-	-	-	0.00%
Ending Fund Equity	-	-	-	-	(901)	4	100.00%

FINANCIAL SUMMARY

Quiet Pines Golf Course Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	468	100.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	11	100.00%
	-	-	-	-	-	479	100.00%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	464	939	100.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	-	-	464	939	100.00%
Excess of Revenues Over Expenses	-	-	-	-	(464)	(460)	100.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	-	-	(464)	(460)	100.00%
Beginning Fund Equity	-	-	-	-	-	-	0.00%
Ending Fund Equity	-	-	-	-	(464)	(460)	100.00%

FINANCIAL SUMMARY

Equipment Maintenance Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	113	106	137	110	110	106	(3.86)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,431	2,694	3,746	3,082	3,082	3,287	6.64%
	2,544	2,800	3,884	3,192	3,192	3,392	6.28%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,487	2,662	3,155	3,135	3,420	3,332	6.26%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,487	2,662	3,155	3,135	3,420	3,332	6.26%
Excess of Revenues Over Expenses	57	137	729	57	(228)	61	7.25%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	(204)	(991)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	57	(67)	(262)	57	(228)	61	7.25%
Beginning Fund Equity	1,576	1,632	1,566	1,304	1,360	1,360	4.36%
Ending Fund Equity	1,632	1,566	1,304	1,360	1,132	1,421	4.48%

FINANCIAL SUMMARY

Health Insurance Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	7,133	7,332	8,005	7,785	7,785	8,206	5.41%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	7,133	7,332	8,005	7,785	7,785	8,206	5.41%
Expenses:							
General Government	7,523	6,672	8,036	8,124	8,264	8,264	1.73%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	7,523	6,762	8,036	8,124	8,264	8,264	1.73%
Excess of Revenues Over Expenses	(389)	570	(31)	(339)	(479)	(58)	(82.79)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(389)	570	(31)	(339)	(479)	(58)	(82.79)%
Beginning Fund Equity	520	131	701	670	331	331	(50.57)%
Ending Fund Equity	131	701	670	331	(148)	273	(17.61)%

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FINANCIAL SUMMARY

Workers Compensation Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	338	327	397	406	406	447	10.12%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	338	327	397	406	406	447	10.12%
Expenses:							
General Government	304	511	362	437	530	442	1.14%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	304	511	362	437	530	442	1.14%
Excess of Revenues Over Expenses	34	(184)	35	(31)	(124)	5	(115.49)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	34	(184)	35	(31)	(124)	5	(115.49)%
Beginning Fund Equity	561	595	411	446	415	415	(6.99)%
Ending Fund Equity	595	411	446	415	291	420	1.16%

FINANCIAL SUMMARY

Technology Fleet Fund In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	737	811	822	822	822	974	18.48%
	737	811	822	822	822	974	18.48%
Expenses:							
General Government	739	803	842	822	974	934	13.60%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	739	803	842	822	974	934	13.60%
Excess of Revenues Over Expenses	(3)	8	(20)	-	(152)	40	100.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-Operating:							
Revenue	-	-	-	-	-	-	0.00%
Expense	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(3)	8	(20)	-	(152)	40	100.00%
Beginning Fund Equity	64	290	298	278	278	278	0.00%
Ending Fund Equity	61	298	278	278	126	318	14.41%

REVENUE BY SOURCE - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
General Fund:							
Taxes	52,813	57,953	58,846	56,639	56,639	57,964	2.34%
Licenses & Permits	15	59	-	10	10	10	0.00%
Intergovernmental	837	3,589	682	652	652	637	(2.32)%
Charges for Service	4,054	4,322	4,427	4,265	4,265	4,380	2.70%
Fines & Forfeitures	2,369	3,045	2,867	2,825	2,825	2,675	(5.31)%
Miscellaneous	429	156	425	88	88	818	834.29%
Transfers In	1,085	1,085	1,091	1,085	1,085	1,085	0.00%
	61,603	70,210	68,337	65,563	65,563	67,569	3.06%
Commissary Fund:							
Charges for Service	139	324	443	370	370	360	(2.70)%
Fines & Forfeitures	1	-	-	-	-	-	0.00%
Miscellaneous	1,307	1,710	1,341	1,450	1,450	1,250	(13.79)%
	1,447	2,034	1,785	1,820	1,820	1,610	(11.54)%
Federal Drug Seizure Fund:							
Fines & Forfeitures	217	987	861	-	-	-	0.00%
Miscellaneous	77	-	292	-	-	-	0.00%
	294	987	1,153	-	-	-	0.00%
Law Library Fund:							
Charges for Service	93	103	91	100	100	100	0.00%
Miscellaneous	2	1	-	-	-	-	0.00%
	94	104	91	100	100	100	0.00%
Accommodation Tax Fund:							
Taxes	412	446	676	550	550	700	27.27%
	412	446	676	550	550	700	27.27%
Intergovernmental Grant Fund:							
Intergovernmental	986	1,423	1,034	1,291	1,291	1,325	2.60%
	986	1,423	1,034	1,291	1,291	1,325	2.60%
Jail Operations Fund:							
Fines & Forfeitures	327	403	348	342	342	312	(8.77)%
	327	403	348	342	342	312	(8.77)%

REVENUE BY SOURCE - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Drug Abuse Treatment Fund:							
Intergovernmental	6	11	9	6	6	10	65.22%
Fines & Forfeitures	130	179	129	128	128	118	(7.81)%
	136	191	138	134	134	128	(4.67)%
Emergency Comm Fund:							
Intergovernmental	757	759	912	771	771	854	10.88%
Charges for Service	2,126	2,175	2,202	2,160	2,160	2,225	3.01%
Miscellaneous	31	35	3	30	30	-	(100.00)%
Transfers In	953	984	1,149	1,088	1,088	1,009	(7.23)%
	3,867	3,953	4,265	4,048	4,048	4,089	0.99%
ARP Local Recovery Fund:							
Intergovernmental	-	11,402	11,402	-	-	-	0.00%
	-	11,402	11,402	-	-	-	0.00%
Victim/Witness Fund:							
Intergovernmental	85	89	64	60	60	72	21.01%
Fines & Forfeitures	121	152	138	142	142	127	(10.42)%
	206	241	202	201	201	199	(1.12)%
Special Services Fund:							
Taxes	4,796	5,064	1,853	1,839	1,839	2,145	16.64%
Licenses & Permits	142	144	162	150	150	160	6.67%
Charges for Service	50	60	49	25	25	35	40.00%
Miscellaneous	6	13	-	-	-	-	0.00%
Transfers In	179	191	290	236	236	300	27.27%
	5,173	5,472	2,354	2,250	2,250	2,640	17.35%
Fire Services Fund:							
Taxes	-	-	7,265	7,175	7,175	8,056	12.28%
Charges for Service	-	-	15	15	15	15	0.00%
Miscellaneous	-	-	367	-	-	-	0.00%
	-	-	7,647	7,190	7,190	8,071	12.25%

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REVENUE BY SOURCE - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
SPLOST VII Fund:							
Taxes	12,071	-	-	-	-	-	0.00%
Miscellaneous	129	2	1	-	-	-	0.00%
	12,200	2	1	-	-	-	0.00%
SPLOST VIII Fund:							
Taxes	11,107	27,625	28,839	26,000	26,000	29,000	11.54%
Miscellaneous	1	5	9	-	-	-	0.00%
	11,108	27,629	28,848	26,000	26,000	29,000	11.54%
TSPLOST Fund:							
Taxes	4,277	3,480	7,527	3,500	3,500	4,500	28.57%
	4,277	3,480	7,527	3,500	3,500	4,500	28.57%
Public Roads – LMIG Fund:							
Intergovernmental	2,012	1,258	1,212	1,500	1,500	1,200	(20.00)%
	2,012	1,258	1,212	1,500	1,500	1,200	(20.00)%
EIP Grant – Arglass Fund:							
Intergovernmental	625	120	-	-	-	-	0.00%
	625	120	-	-	-	-	0.00%
Water/Sewer Fund:							
Charges for Service	7,736	7,826	8,049	7,751	7,751	8,156	5.23%
Miscellaneous	2,938	9,136	2,483	1,218	1,218	1,369	12.40%
Non-operating	3	-	-	-	-	-	0.00%
	10,677	16,962	10,533	8,969	8,969	9,525	6.20%
Landfill Fund:							
Non-operating	863	828	922	815	815	850	4.29%
	863	828	922	815	815	850	4.29%
Tax Lighting District Fund:							
Charges for Service	433	433	439	450	450	458	1.78%
	433	433	439	450	450	458	1.78%

REVENUE BY SOURCE - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Inspections & Permitting Fund:							
Charges for Service	-	-	-	-	-	815	100.00%
	-	-	-	-	-	815	100.00%
Quiet Pines Golf Course Fund:							
Charges for Service	-	-	-	-	-	468	100.00%
Miscellaneous	-	-	-	-	-	11	100.00%
	-	-	-	-	-	479	100.00%
Equipment Maintenance Fund:							
Charges for Service	113	106	137	110	110	106	(3.86)%
Miscellaneous	2,431	2,694	3,746	3,082	3,082	3,287	6.64%
	2,544	2,800	3,884	3,192	3,192	3,392	6.28%
Health Insurance Fund:							
Charges for Service	7,133	7,332	8,005	7,785	7,785	8,206	5.41%
	7,133	7,332	8,005	7,785	7,785	8,206	5.41%
Workers Compensation Fund:							
Charges for Service	338	327	397	406	406	447	10.12%
	338	327	397	406	406	447	10.12%
Technology Fleet Fund:							
Miscellaneous	737	811	822	822	822	974	18.48%
	737	811	822	822	822	974	18.48%
All Funds:							
Taxes	85,477	94,567	105,007	95,703	95,703	102,365	6.96%
Licenses & Permits	158	204	162	160	160	170	6.25%
Intergovernmental	5,308	18,652	15,315	4,279	4,279	4,098	(4.24)%
Charges for Service	22,215	23,008	24,254	23,437	23,437	25,771	9.96%
Fines & Forfeitures	3,164	4,766	4,344	3,437	3,437	3,232	(5.96)%
Miscellaneous	8,087	14,562	9,488	6,689	6,689	7,708	15.23%
Transfers In	2,217	2,260	2,530	2,409	2,409	2,394	(0.60)%
Non-operating	867	828	922	815	815	850	4.29%
	127,492	158,847	162,021	136,929	136,929	146,588	7.05%



REVENUE CHARTS

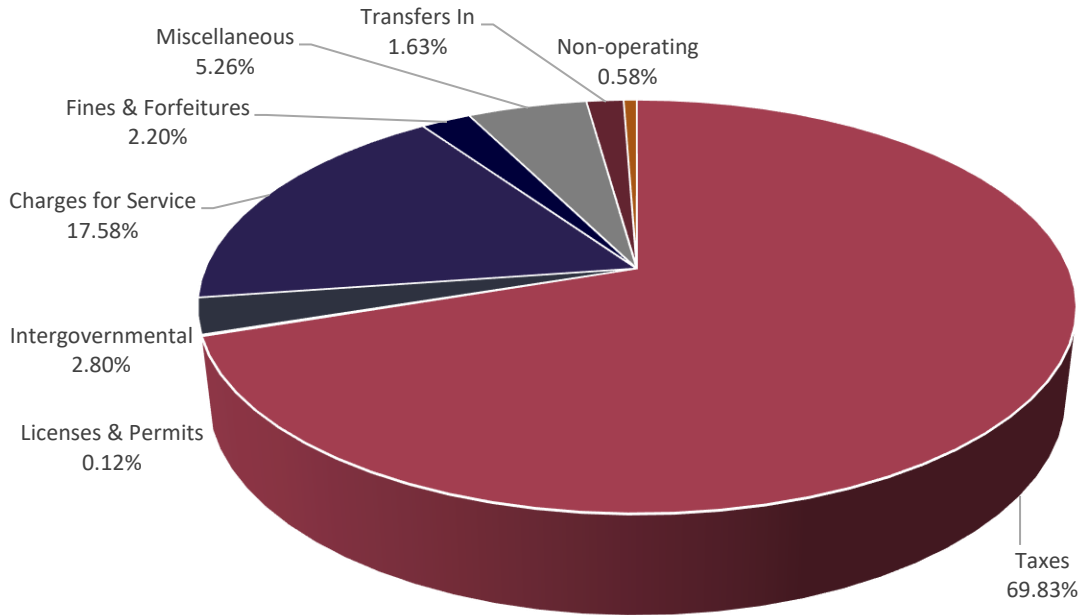


Figure 8 - Revenues by Source - All Funds

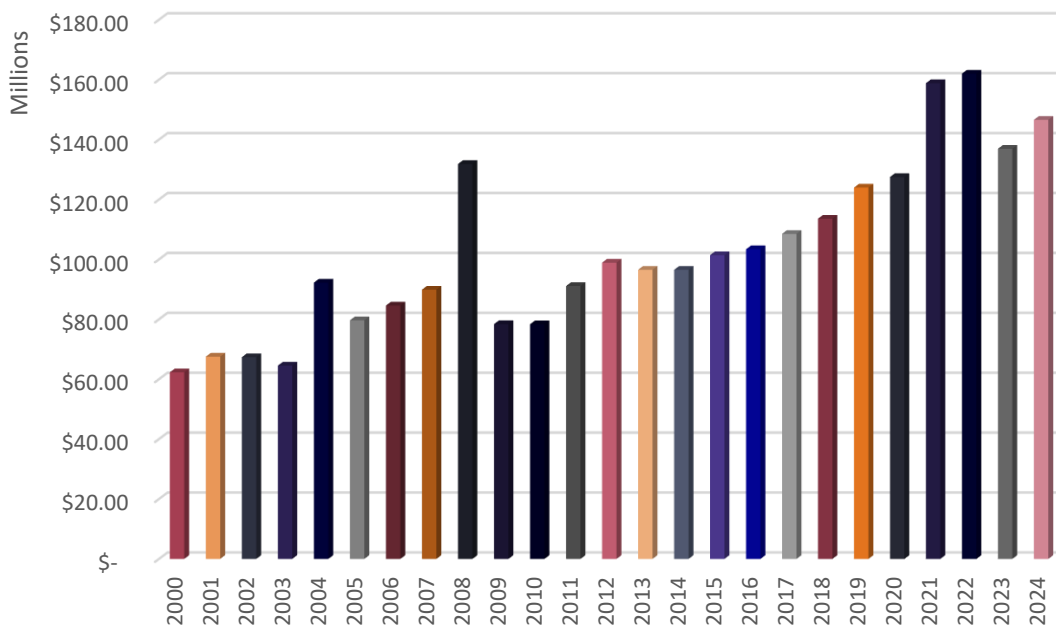


Figure 9 - Revenue History - All Funds

REVENUE SOURCES AND ASSUMPTIONS

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 several years without negatively impacting the budget. In 2023, the Board of Assessors adjusted the square foot value of properties leading to a significant increase in the digest from reassessment. While some properties are still under appeal, the Board has received the digest and plans to roll back millage significantly this year. As a part of the budget, the Board committed to reducing property taxes by 5%. **Property taxes make up 23.31% of the total County budget including authority millages and the TAVT.**

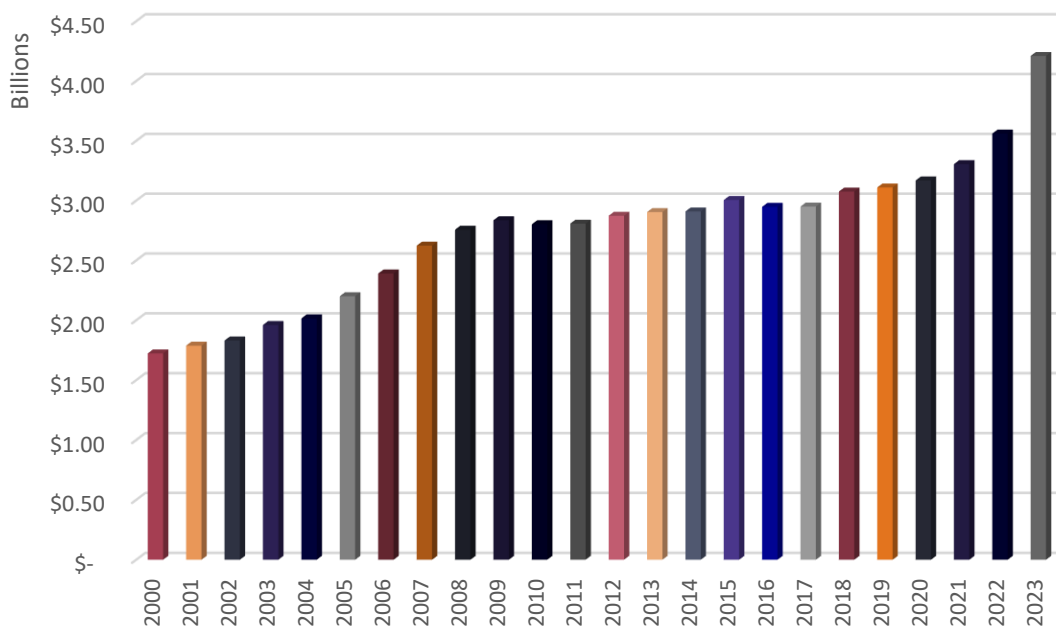


Figure 10 – County-wide Digest History

REVENUE SOURCES AND ASSUMPTIONS

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 3.07% of total county revenues.**

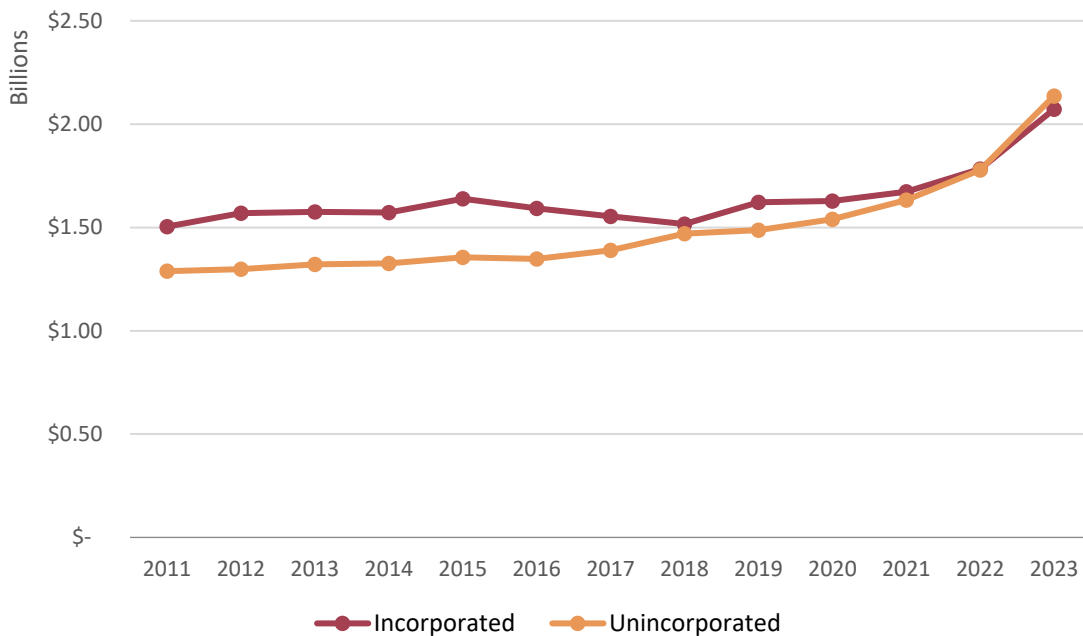


Figure 11 - Incorporated and Unincorporated Digest History

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 11.60% of total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

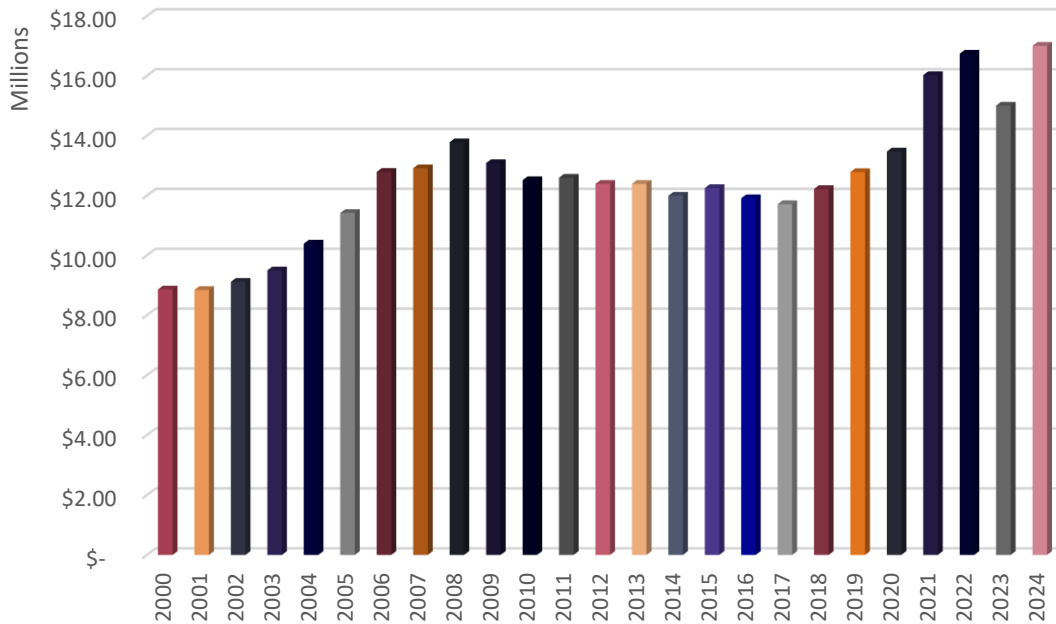


Figure 12 - LOST History

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 19.78% 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 3.07% of total revenues.**



State of Georgia



Local Option Sales Tax



Special Purpose Local Option Sales Tax



Education SPLOST



Transportation SPLOST

REVENUE SOURCES AND ASSUMPTIONS

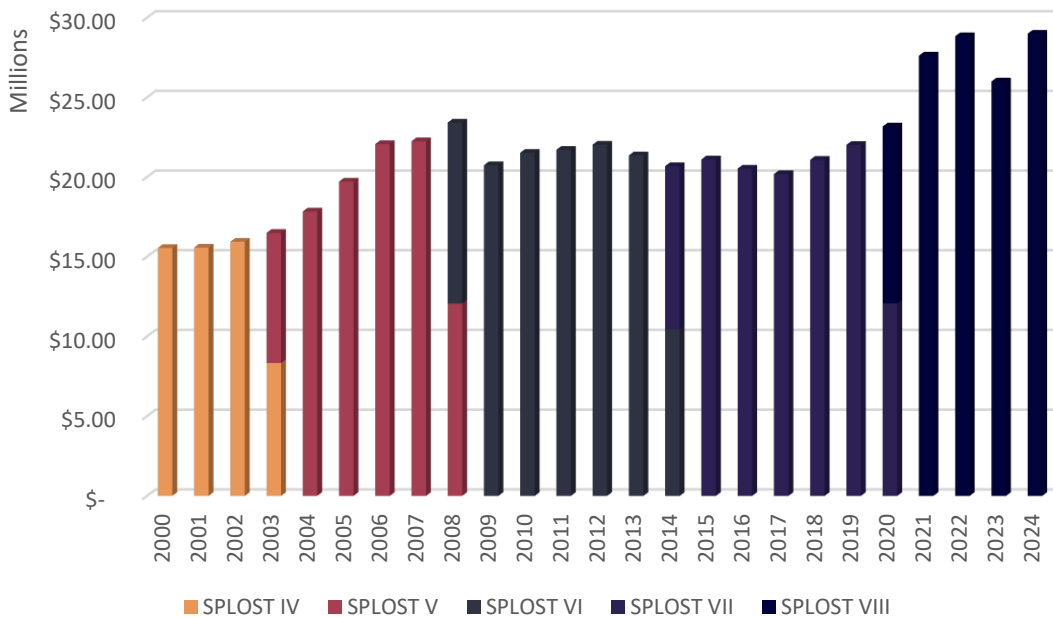


Figure 13 - SPLOST History

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 0.34% 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 0.39% total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

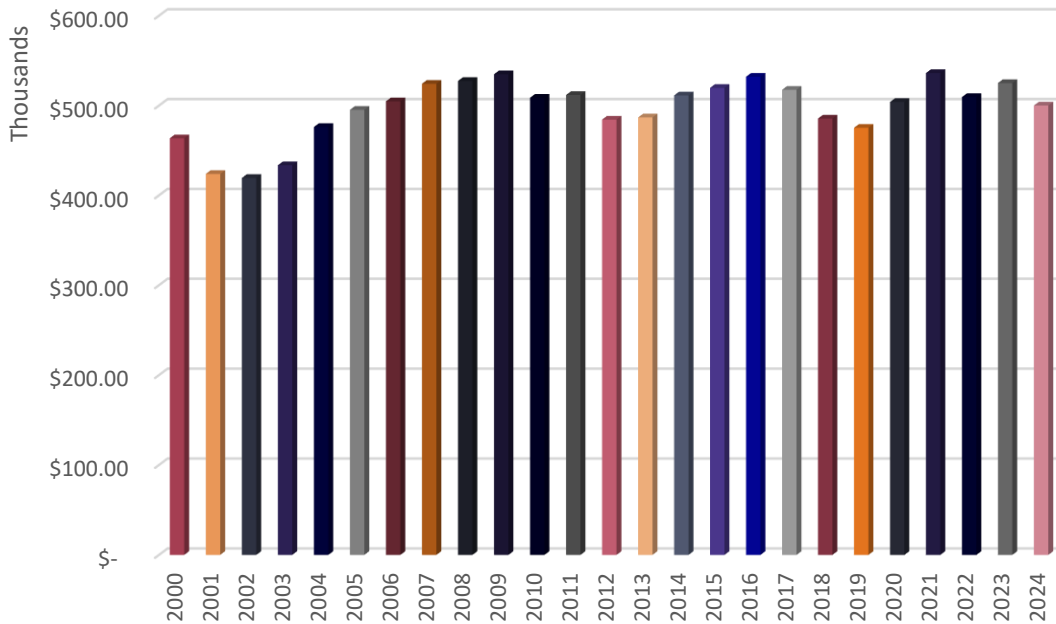


Figure 14 – Alcoholic Beverage Excise Tax History

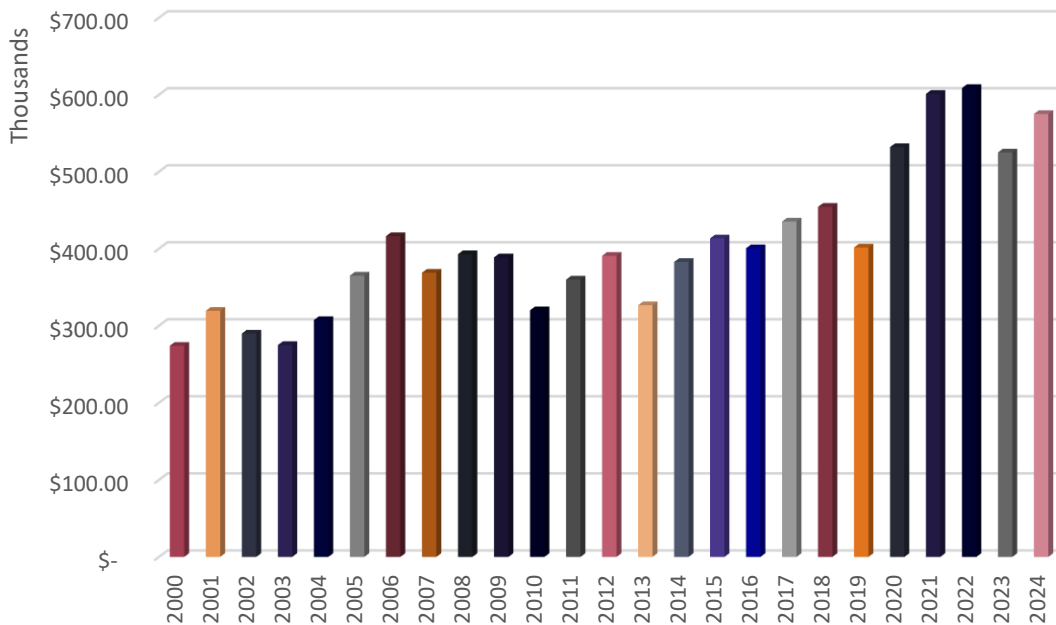


Figure 15 - Occupation Tax History

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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 0.05% of revenues.**

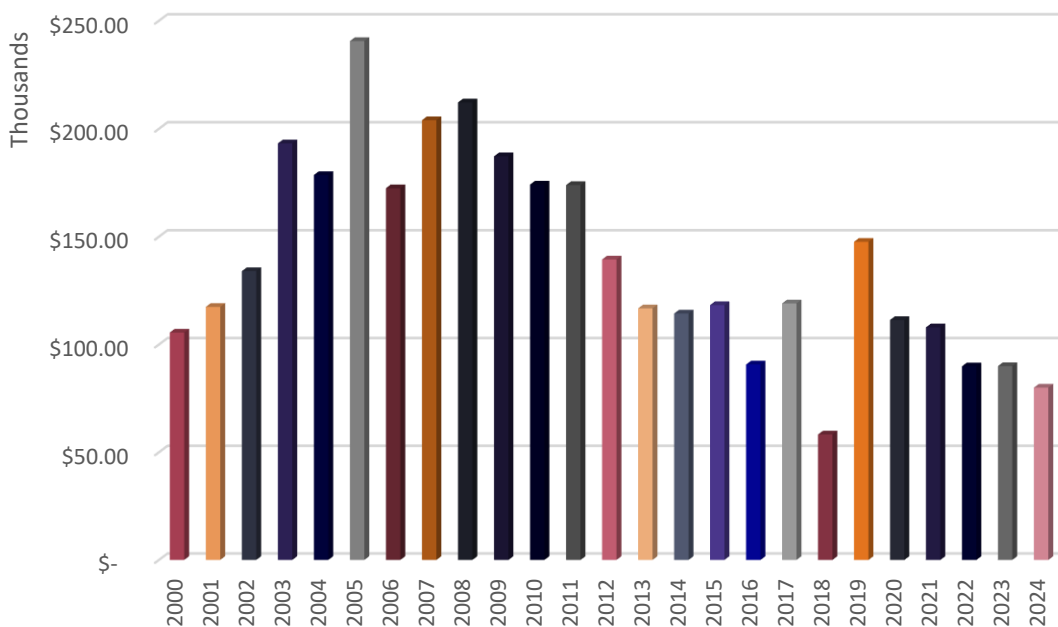


Figure 16 - Franchise Tax History

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 2.94% of total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

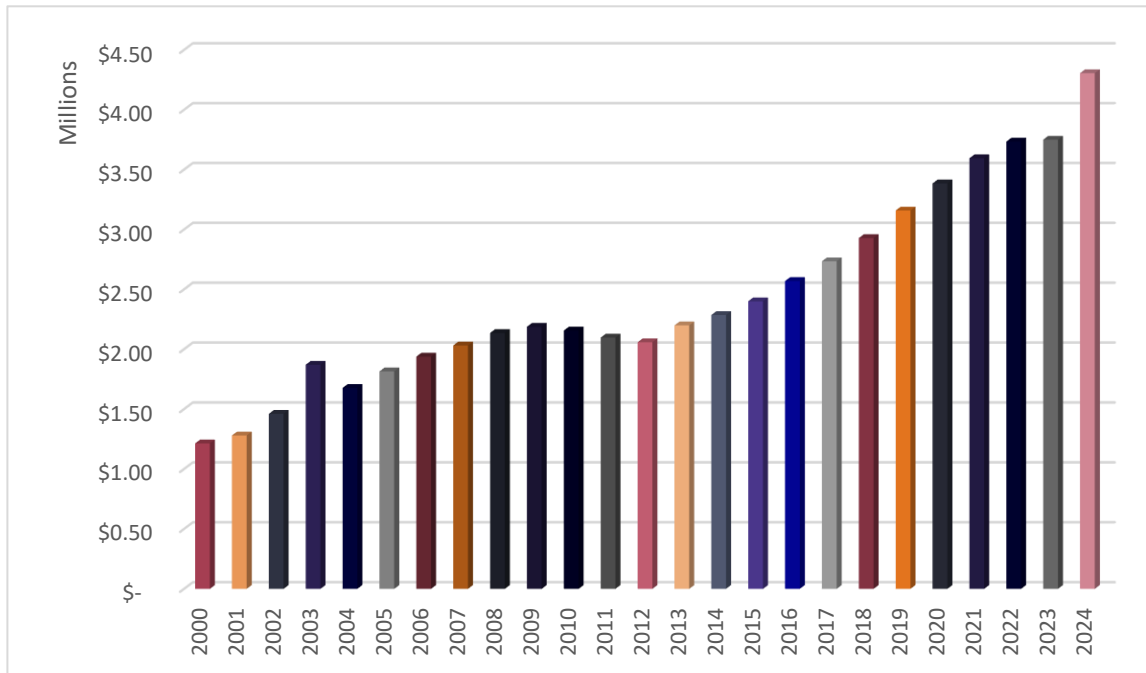


Figure 17 - Insurance Premium Tax History

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 0.48% of total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

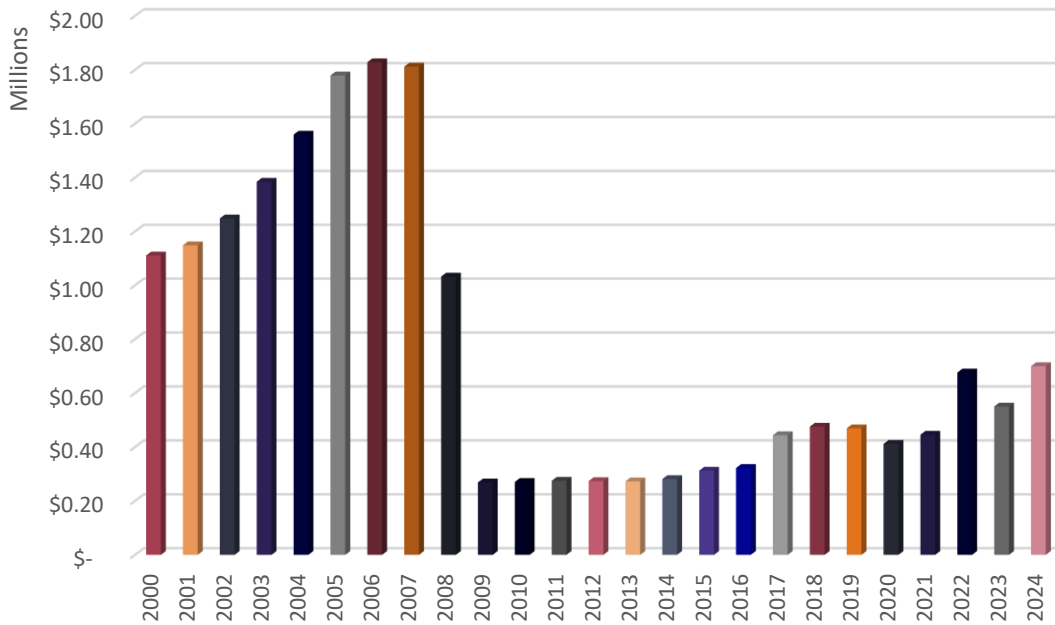


Figure 18 – Accommodation Excise Tax History

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.**

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.**

REVENUE SOURCES AND ASSUMPTIONS

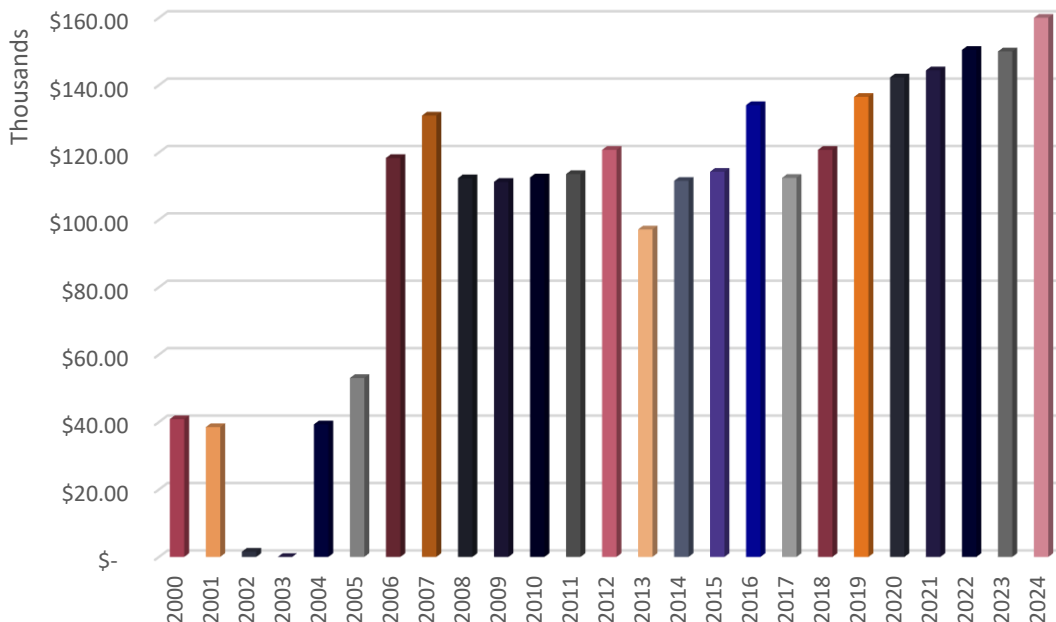


Figure 19 – Alcoholic Beverage License History – 2002 and 2003 were included with Business & Occupation Tax

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 0.54% 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 0.05% of total revenues.

REVENUE SOURCES AND ASSUMPTIONS

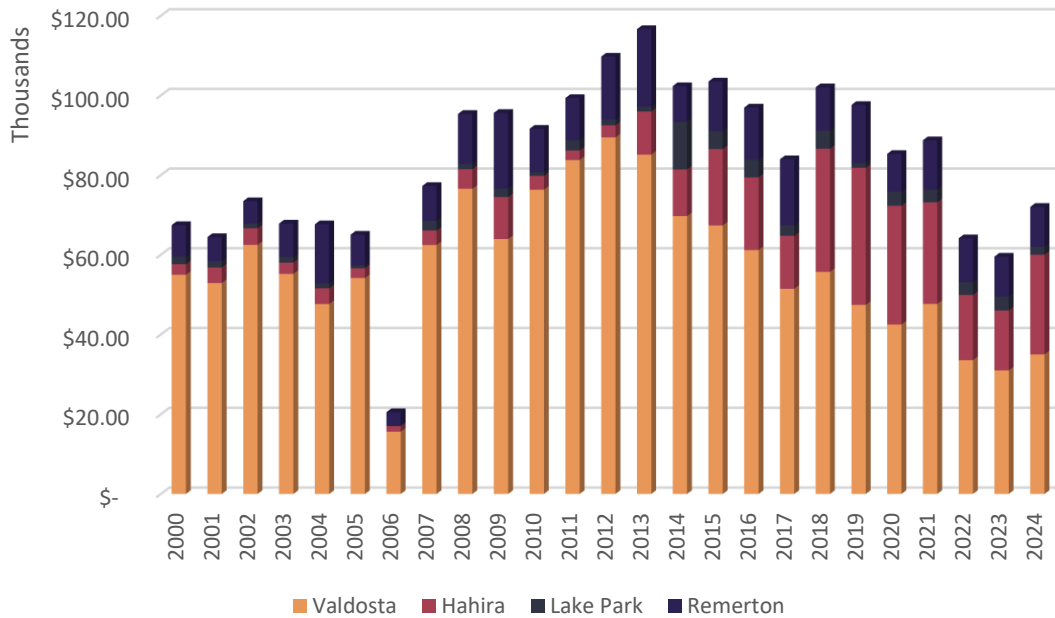


Figure 20 – Victim/Witness Intergovernmental History

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 0.38% 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 0.03% of revenues.**

REVENUE SOURCES AND ASSUMPTIONS

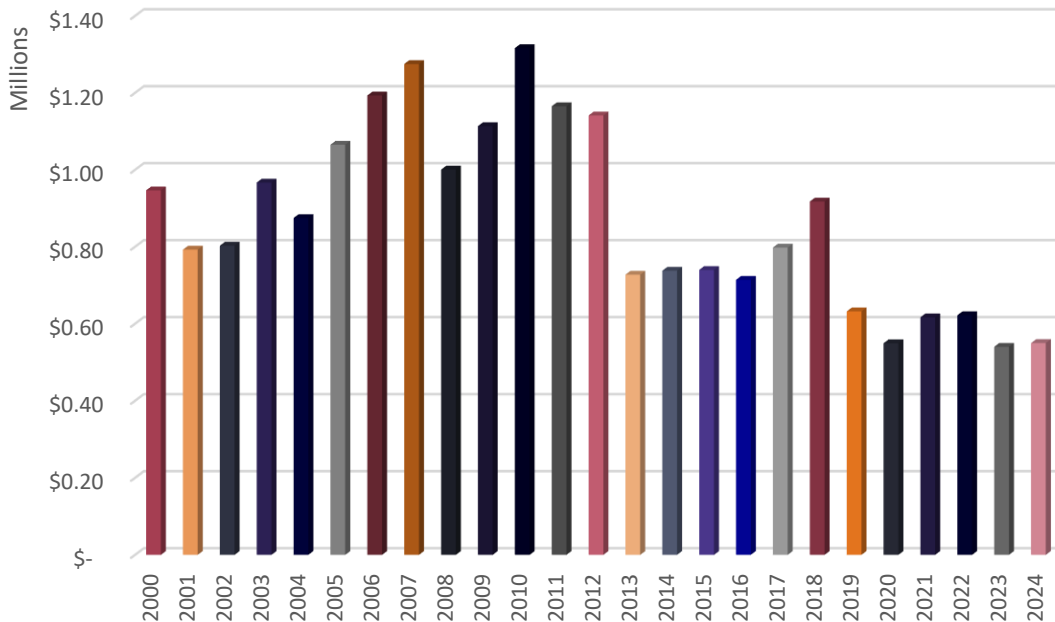


Figure 21 – Prisoner Housing History

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 0.89% 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 0.05% of total revenues.**



REVENUE SOURCES AND ASSUMPTIONS

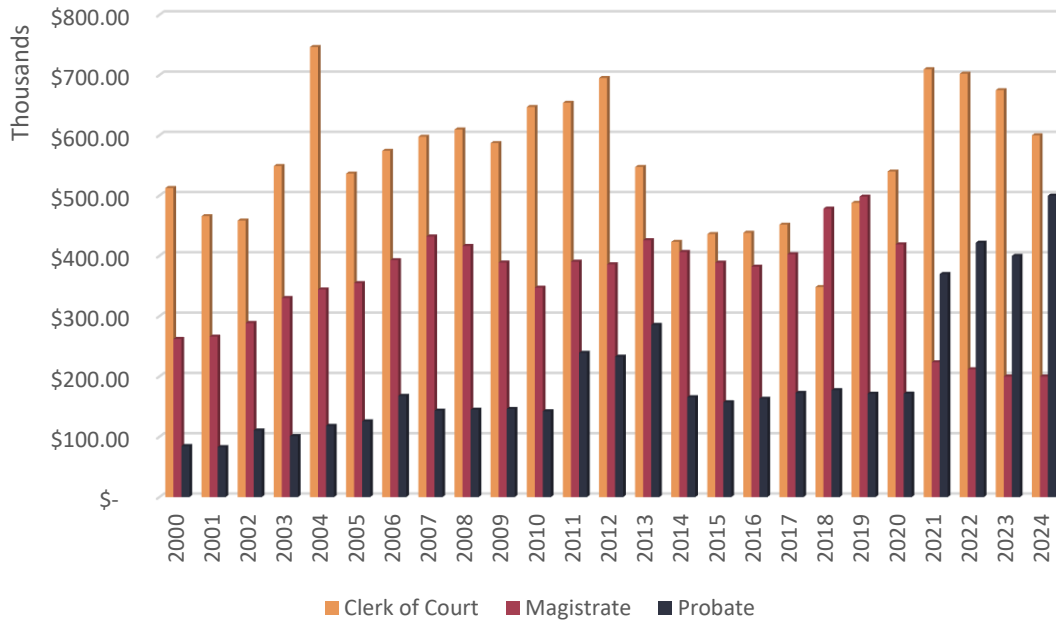


Figure 22 – Court Fee History

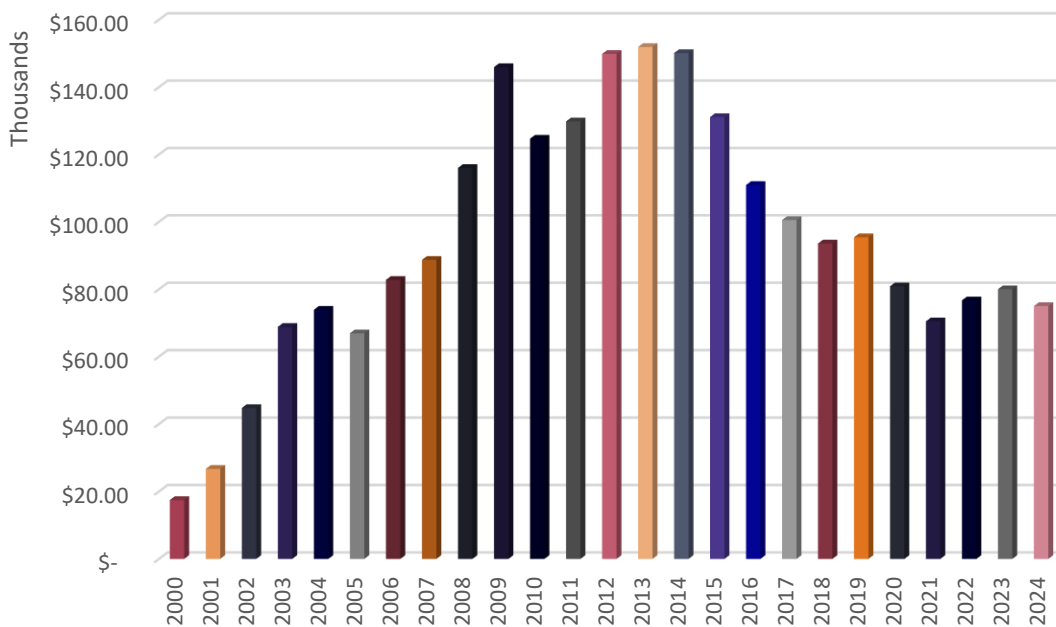


Figure 23 - Animal Shelter Fee History

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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.**

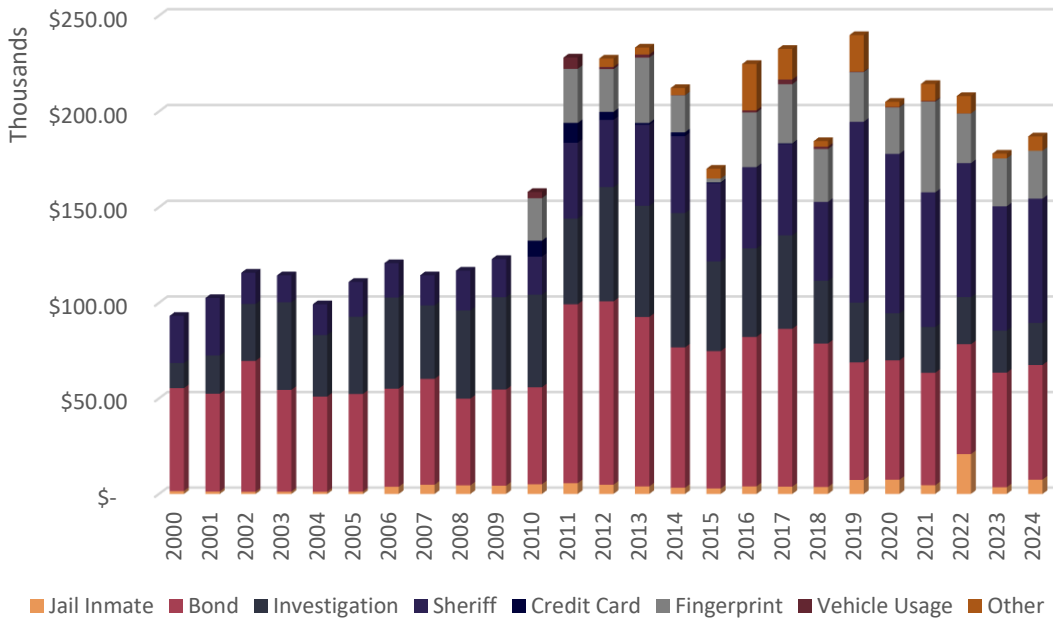


Figure 24 - Sheriff's Office Fee History

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 0.07% 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 0.25% of total revenues.

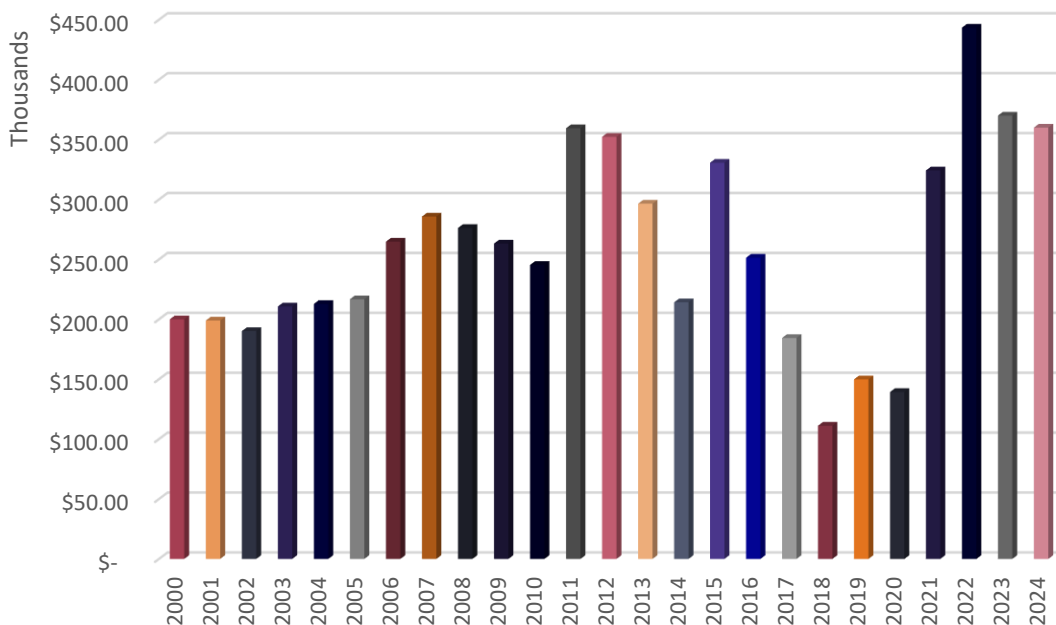


Figure 25 – Commissary Fee History

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. In 2022, Echols County began remitting their surcharges to Lowndes County rather than paying a flat amount for 911 services. 911 surcharges account for 1.56% of total revenues.

REVENUE SOURCES AND ASSUMPTIONS

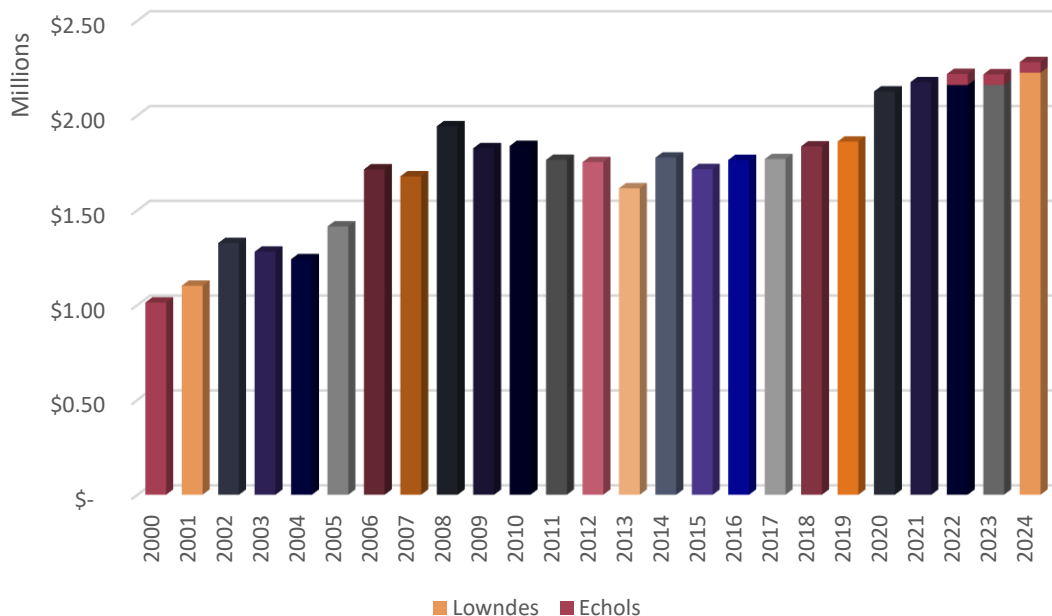


Figure 26 - 911 Surcharge History

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.**

Inspection and Permitting Fees – During 2023, Lowndes County began the process of standing up an in-house Inspections and Permitting Department. Previously, this was handled through a joint department operated by the City of Valdosta. With concerns with growth and service, the county moved to take over the services. Fees are based on estimates and will be adjusted accordingly. **Inspection and Permitting Fees account for 0.56% of total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

Quiet Pines Revenues – During 2023, Lowndes County entered into an agreement with Moody Air Force Base to take over operations of Quiet Pines. Included are a nine-hole golf course and the club house which hosts a restaurant and pro shop. Revenues for 2024 are estimates based on the first few months of operations under the county. There has already been tremendous growth and interest and the anticipation is for the facility to be profitable within two to three years. **Quiet Pines revenues account for 0.33% of total revenues.**

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. The ABM Program is scheduled to go live in December of 2023. **Water/Sewer fees account for 5.20% of total revenues.**

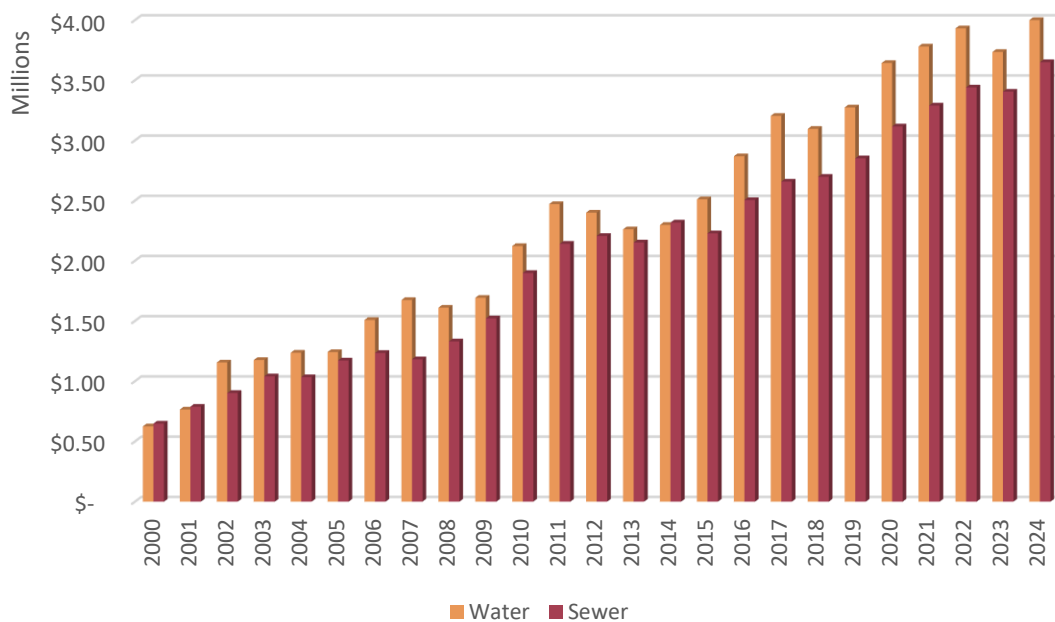


Figure 27 - Water Sewer Fee History



REVENUE SOURCES AND ASSUMPTIONS

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 3.35% of total revenues.**

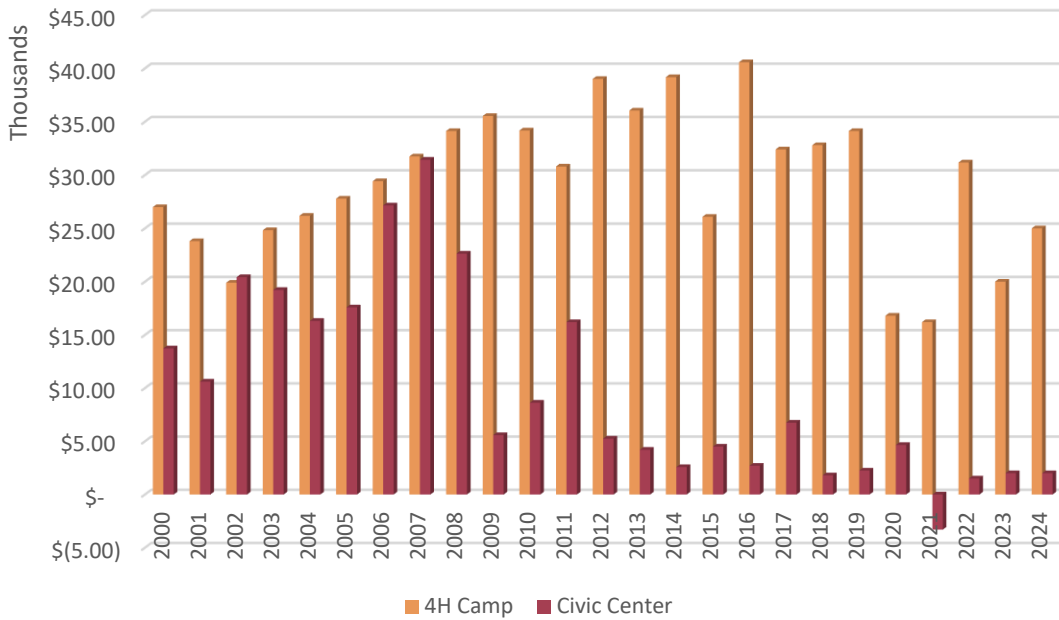


Figure 28 – 4H Camp and Civic Center Rental History

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 2.20% of total revenues.**



REVENUE SOURCES AND ASSUMPTIONS

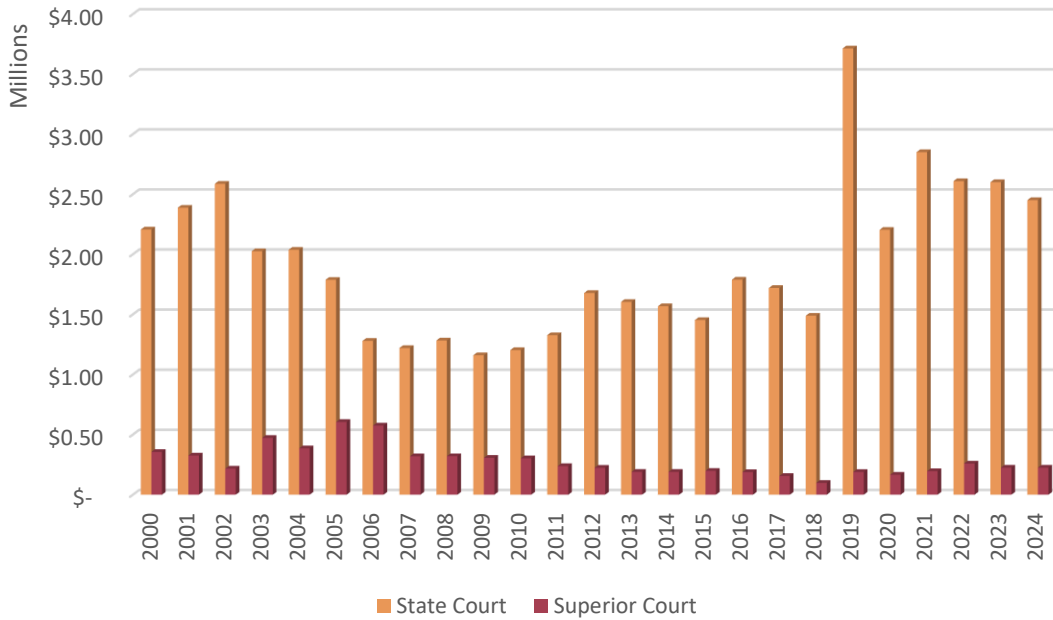



Figure 29 – General Fund Fine History



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

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REVENUE SOURCES AND ASSUMPTIONS

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 0.03% of total revenues.*

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 0.58% of total revenues.*

The Revenue Sources and Assumptions reviewed and recapped 81.42% of revenues included in the County's budget.

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
General Fund:							
General Government	9,824	10,638	12,746	12,027	16,853	13,317	10.73%
Judicial	6,981	7,183	7,467	7,672	8,098	8,043	4.85%
Public Safety	22,770	23,308	23,805	24,800	27,497	26,848	8.26%
Public Works	8,868	8,684	9,127	10,464	12,718	9,551	(8.73)%
Health & Welfare	737	759	738	796	828	809	1.69%
Culture & Recreation	4,981	5,119	5,293	5,311	5,391	5,461	2.82%
Housing & Development	3,244	3,375	3,482	3,407	3,407	3,517	3.23%
Transfers Out	953	984	1,149	1,088	1,088	1,009	(7.23)%
	58,179	60,050	63,538	65,564	75,881	68,556	4.56%
Commissary Fund:							
Public Safety	2,149	1,802	1,903	1,654	1,646	1,581	(4.39)%
	2,149	1,802	1,903	1,654	1,646	1,581	(4.39)%
Federal Drug Seizure Fund:							
Public Safety	777	632	778	-	-	-	0.00%
	777	632	778	-	-	-	0.00%
Law Library Fund:							
Judicial	63	76	66	100	100	100	0.00%
	63	76	66	100	100	100	0.00%
Accommodation Tax Fund:							
Culture & Recreation	-	64	97	79	79	100	27.27%
Housing & Development	235	191	290	236	236	300	27.27%
Transfers Out	179	191	290	236	236	300	27.27%
	414	446	676	550	550	700	27.27%
Intergovernmental Grant Fund:							
General Government	8	404	-	1,000	1,000	1,000	0.00%
Judicial	755	618	700	291	325	325	11.51%
Public Safety	15	31	331	-	-	-	0.00%
Public Works	-	18	4	-	-	-	0.00%
Housing & Development	207	351	-	-	-	-	0.00%
Transfers Out	-	-	6	-	-	-	0.00%
	986	1,423	1,040	1,291	1,325	1,325	2.60%

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EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Jail Operations Fund:							
Public Safety	343	385	348	309	306	305	(1.33)%
	343	385	348	309	306	305	(1.33)%
Drug Abuse Treatment Fund:							
Judicial	59	38	62	61	61	61	0.81%
Health & Welfare	170	125	100	100	100	50	(50.00)%
	229	163	162	161	161	111	(30.84)%
Emergency Comm Fund:							
Public Safety	3,666	3,575	3,726	3,830	4,264	3,870	1.05%
Public Works	49	52	51	58	58	58	(0.28)%
Transfers Out	160	160	160	160	160	160	0.00%
	3,875	3,787	3,937	4,048	4,482	4,089	0.99%
Victim/Witness Fund:							
Judicial	229	235	235	234	238	240	2.63%
	229	235	235	234	238	240	2.63%
Special Services Fund:							
General Government	-	41	492	97	97	97	0.00%
Public Safety	2,160	2,752	322	343	372	333	(3.16)%
Public Works	226	221	129	126	125	128	1.07%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,059	1,195	1,221	1,288	1,505	1,442	12.00%
Transfers Out	325	325	325	325	325	325	0.00%
	3,841	4,603	2,559	2,250	2,494	2,395	6.45%
Fire Services Fund:							
Public Safety	-	-	6,218	6,961	8,554	7,668	10.17%
Public Works	-	-	118	169	445	355	110.69%
	-	-	6,336	7,129	8,999	8,024	12.55%
SPLOST VII Fund:							
Public Works	13,978	4,636	1,892	-	-	-	0.00%
	13,978	4,636	1,892	-	-	-	0.00%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
SPLOST VIII Fund:							
Public Works	6,281	20,172	21,210	26,000	26,000	29,000	11.54%
	6,281	20,172	21,210	26,000	26,000	29,000	11.54%
TSPLOST Fund:							
Public Works	5,056	3,529	7,100	3,500	3,500	4,500	28.57%
	5,056	3,529	7,100	3,500	3,500	4,500	28.57%
Public Roads – LMIG Fund:							
Public Works	1,683	247	1,322	1,500	1,500	1,200	(20.00)%
	1,683	247	1,322	1,500	1,500	1,200	(20.00)%
EIP Grant – Arglass Fund:							
Housing & Development	625	120	-	-	-	-	0.00%
	625	120	-	-	-	-	0.00%
Water/Sewer Fund:							
Public Works	6,659	6,838	8,498	7,713	8,740	8,593	11.42%
Transfers Out	450	450	450	450	450	450	0.00%
Non-operating	1231	108	93	662	662	482	(27.21)%
	7,230	7,395	9,041	8,824	9,852	9,525	7.94%
Landfill Fund:							
Public Works	131	208	292	383	410	419	9.21%
Transfers Out	150	150	150	150	150	150	0.00%
	281	358	442	533	560	569	6.62%
Tax Lighting District Fund:							
Public Works	366	378	395	404	404	424	4.83%
	366	378	395	404	404	424	4.83%
Inspections & Permitting Fund:							
Housing & Development	-	-	-	-	901	811	100.00%
	-	-	-	-	901	811	100.00%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Quiet Pines Golf Course Fund:							
Culture & Recreation	-	-	-	-	464	939	100.00%
	-	-	-	-	464	939	100.00%
Equipment Maintenance Fund:							
Public Works	2,487	2,662	3,155	3,135	3,420	3,332	6.26%
Non-operating	-	204	991	-	-	-	0.00%
	2,487	2,866	4,146	3,135	3,420	3,332	6.26%
Health Insurance Fund:							
General Government	7,523	6,762	8,036	8,124	8,264	8,264	1.73%
	7,523	6,662	8,036	8,124	8,264	8,264	1.73%
Workers Compensation Fund:							
General Government	304	511	362	437	530	442	1.14%
	304	511	362	437	530	442	1.14%
Technology Fleet Fund:							
General Government	739	803	842	822	974	934	13.60%
	739	803	842	822	974	934	13.60%
All Funds:							
General Government	18,399	19,159	22,208	22,507	27,718	24,055	6.88%
Judicial	8,087	8,150	8,530	8,358	8,821	8,770	4.93%
Public Safety	31,881	32,484	37,430	37,897	42,640	40,605	7.15%
Public Works	45,604	47,643	53,292	53,453	57,321	57,559	7.68%
Health & Welfare	907	884	838	896	928	859	(4.08)%
Culture & Recreation	5,051	5,253	5,459	5,459	6,003	6,570	20.34%
Housing & Development	5,371	5,233	4,993	4,930	6,048	6,071	23.13%
Transfers Out	2,217	2,260	2,530	2,409	2,409	2,394	(0.60)%
Non-operating	121	312	1,084	662	662	482	(27.21)%
	117,638	121,379	136,363	136,570	152,550	147,364	7.90%

EXPENDITURE/EXPENSE CHARTS

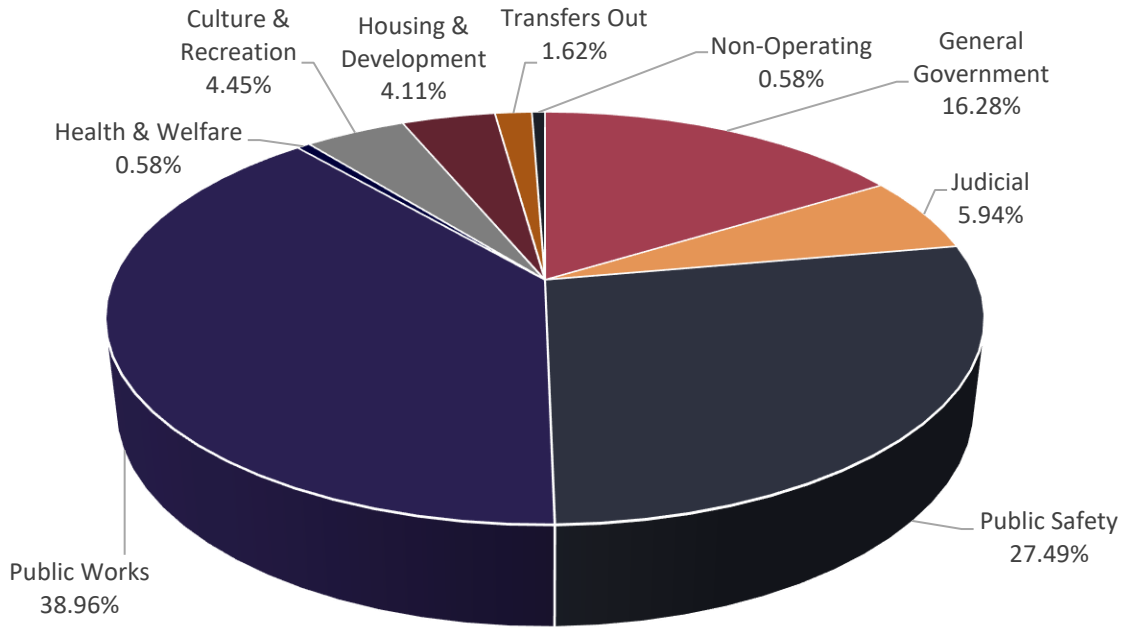


Figure 31 - Expenditures/Expenses by Function

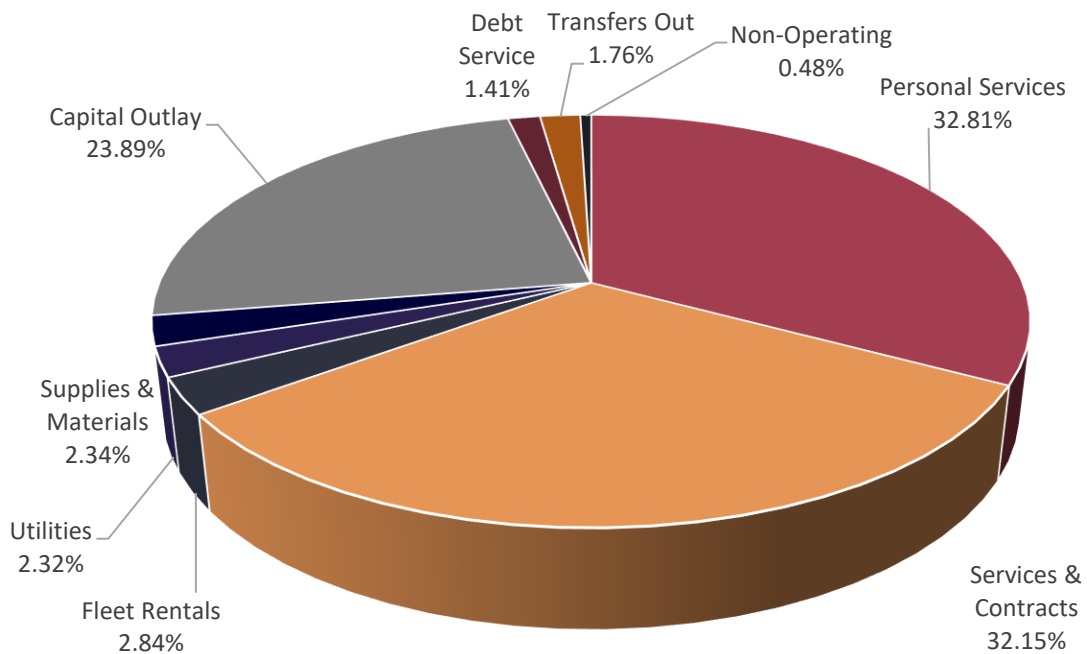


Figure 32 - Expenditures/Expenses by Type

FUND BALANCE/EQUITY

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	Percent Change	FY 2024 Budget	Percent Change
General Fund:							
Beginning	19,387	22,811	32,972	37,771	14.56%	37,771	0.00%
Additions	61,603	70,210	68,337	65,564	(4.06)%	67,569	3.06%
Reductions	(58,179)	(60,050)	(63,538)	(65,564)	3.19%	(68,556)	4.56%
Ending	22,811	32,971	37,771	37,771	0.00%	36,784	(2.61)%
Commissary Fund:							
Beginning	1,231	528	760	642	(15.58)%	808	25.94%
Additions	1,447	2,034	1,785	1,820	1.99%	1,610	(11.54)%
Reductions	(2,149)	(1,802)	(1,903)	(1,654)	(13.11)%	(1,581)	(4.39)%
Ending (1)	528	760	642	808	25.94%	837	3.60%
Federal Drug Seizure Fund:							
Beginning	719	236	591	966	63.49%	966	0.00%
Additions	294	987	1,153	-	(100.00)%	-	0.00%
Reductions	(777)	(632)	(778)	-	(100.00)%	-	0.00%
Ending	236	591	966	966	0.00%	966	0.00%
Law Library Fund:							
Beginning	447	479	507	532	4.89%	532	0.00%
Additions	94	104	91	100	9.98%	100	0.00%
Reductions	(63)	(76)	(66)	(100)	51.17%	(100)	0.00%
Ending	479	507	532	532	0.00%	532	0.00%
Accommodation Tax Fund:							
Beginning	3	-	-	-	0.00%	-	0.00%
Additions	412	446	676	550	(18.70)%	700	27.27%
Reductions	(412)	(446)	(676)	(550)	(18.70)%	(700)	27.27%
Ending	-	-	-	-	0.00%	-	0.00%
Intergovernmental Grant Fund:							
Beginning	6	6	6	-	(100.00)%	-	0.00%
Additions	986	1,423	1,034	1,291	24.91%	1,325	2.60%
Reductions	(986)	(1,423)	(1,040)	(1,291)	24.22%	(1,325)	2.60%
Ending	6	6	-	-	0.00%	-	0.00%

FUND BALANCE/EQUITY

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	Percent Change	FY 2024 Budget	Percent Change
Jail Operations Fund:							
Beginning	16	-	17	18	0.52%	51	189.41%
Additions	327	403	348	342	(1.66)%	312	(8.77)%
Reductions	(343)	(385)	(348)	(309)	(11.19)%	(305)	(1.33)%
Ending (2)	-	17	18	51	189.41%	58	14.48%
Drug Abuse Treatment Fund:							
Beginning	93	-	28	4	(84.42)%	(22)	(622.90)%
Additions	136	191	138	134	(3.28)%	128	(4.67)%
Reductions	(229)	(163)	(162)	(161)	(0.65)%	(111)	(30.84)%
Ending (3)	-	28	4	(22)	(622.90)	(6)	(73.26)%
Emergency Comm Fund:							
Beginning	90	82	247	576	132.82%	576	0.00%
Additions	3,867	3,953	4,265	4,048	(5.09)%	4,089	0.99%
Reductions	(3,875)	(3,787)	(3,937)	(4,048)	2.84%	(4,089)	0.99%
Ending	82	247	576	576	0.00%	576	0.00%
ARP Local Recovery Fund:							
Beginning	-	-	11,402	22,805	100.00%	22,805	0.00%
Additions	-	11,402	11,402	-	0.00%	-	0.00%
Reductions	-	-	-	-	0.00%	-	0.00%
Ending	-	11,402	22,805	22,805	0.00%	22,805	0.00%
Victim/Witness Fund:							
Beginning	152	129	135	102	(24.42)%	69	(32.65)%
Additions	206	241	202	201	(0.71)%	199	(1.12)%
Reductions	(229)	(235)	(235)	(234)	(0.46)%	(240)	2.63%
Ending (4)	129	135	102	69	(32.65)%	27	(60.72)%
Special Services Fund:							
Beginning	3,376	4,708	5,577	5,372	(3.68)%	5,372	0.00%
Additions	5,173	5,472	2,354	2,250	(4.42)%	2,640	17.35%
Reductions	(3,841)	(4,603)	(2,559)	(2,250)	(12.08)%	(2,395)	6.45%
Ending	4,708	5,577	5,372	5,372	0.00%	5,617	4.57%

FUND BALANCE/EQUITY

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	Percent Change	FY 2024 Budget	Percent Change
Fire Services Fund:							
Beginning	-	-	-	1,311	100.00%	1,372	4.64%
Additions	-	-	7,647	7,190	(5.97)%	8,071	12.25%
Reductions	-	-	(6,336)	(7,129)	12.53%	(8,024)	12.55%
Ending	-	-	1,311	1,372	4.64%	1,419	3.45%
SPLOST VII Fund:							
Beginning	9,744	7,967	3,333	1,442	(56.74)%	1,442	0.00%
Additions	12,200	2	1	-	(100.00)%	-	0.00%
Reductions	(13,978)	(4,636)	(1,892)	-	(100.00)%	-	0.00%
Ending	7,967	3,333	1,442	1,442	0.00%	1,442	0.00%
SPLOST VIII Fund:							
Beginning	-	4,828	12,286	19,924	62.17%	19,924	0.00%
Additions	11,108	27,629	28,848	26,000	(9.87)%	29,000	11.54%
Reductions	(6,281)	(20,171)	(21,210)	(26,000)	22.59%	(29,000)	11.54%
Ending	4,828	12,286	19,924	19,924	0.00%	19,924	0.00%
TSPLOST Fund:							
Beginning	806	27	(22)	405	(1911.41)%	405	0.00%
Additions	4,277	3,480	7,257	3,500	(53.50)%	4,500	28.57%
Reductions	(5,056)	(3,529)	(7,100)	(3,500)	(50.70)%	(4,500)	28.57%
Ending	27	(22)	405	405	0.00%	405	0.00%
Public Roads – LMIG Fund:							
Beginning	29	358	1,368	1,259	(8.02)%	1,259	0.00%
Additions	2,012	1,258	1,212	1,500	23.77%	1,200	(20.00)%
Reductions	(1,683)	(247)	(1,322)	(1,500)	13.50%	(1,200)	(20.00)%
Ending	357	1,368	1,259	1,259	0.00%	1,259	0.00%
Water/Sewer Fund:							
Beginning	44,386	47,832	57,465	58,957	2.60%	59,102	0.25%
Prior Year Adjustments	-	67	-	-	0.00	-	0.00%
Additions	10,677	16,962	10,533	8,969	(14.84)%	9,525	6.20%
Reductions	(7,230)	(7,396)	(9,041)	(8,824)	(2.39)%	(9,525)	7.94%
Ending	47,833	57,465	58,957	59,102	0.25%	59,102	0.00%

FUND BALANCE/EQUITY

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	Percent Change	FY 2024 Budget	Percent Change
Landfill Fund:							
Beginning	885	1,467	1,937	2,416	24.76%	2,698	11.66%
Additions	863	828	922	815	(11.56)%	850	4.29%
Reductions	(281)	(358)	(442)	(533)	20.66%	(569)	6.62%
Ending (5)	1,467	1,937	2,416	2,698	11.66%	2,979	10.43%
Street Lighting District Fund:							
Beginning	(106)	(39)	17	61	252.74%	106	75.08%
Additions	433	433	439	450	2.53%	458	1.78%
Reductions	(366)	(378)	(395)	(404)	2.25%	(424)	4.83%
Ending (6)	(39)	17	61	106	75.08%	140	32.06%
Inspections & Permits Fund:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	-	-	-	-	0.00%	815	100.00%
Reductions	-	-	-	-	0.00%	(811)	100.00%
Ending (7)	-	-	-	-	0.00%	4	100.00%
Quiet Pines Golf Course Fund:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	-	-	-	-	0.00%	479	100.00%
Reductions	-	-	-	-	0.00%	(939)	100.00%
Ending (8)	-	-	-	-	0.00%	(460)	100.00%
Equipment Maintenance Fund:							
Beginning	1,576	1,632	1,566	1,304	(16.73)%	1,360	4.36%
Additions	2,544	2,800	3,884	3,192	(17.81)%	3,392	6.28%
Reductions	(2,487)	(2,866)	(4,145)	(3,135)	(24.37)%	(3,332)	6.26%
Ending	1,632	1,566	1,304	1,360	4.36%	1,421	4.48%
Health Insurance Fund:							
Beginning	520	131	701	670	(4.39)%	331	(50.57)%
Additions	7,133	7,332	8,005	7,785	(2.75)%	8,206	5.41%
Reductions	(7,523)	(6,762)	(8,036)	(8,124)	1.10%	(8,264)	1.73%
Ending (9)	131	701	670	331	(50.57)%	273	(17.61)%

FUND BALANCE/EQUITY

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	Percent Change	FY 2024 Budget	Percent Change
Workers Compensation Fund:							
Beginning	561	595	411	446	8.53%	415	(6.99)%
Additions	338	327	397	406	2.12%	447	10.12%
Reductions	(304)	(511)	(362)	(437)	20.63%	(442)	1.14%
Ending	595	411	446	415	(6.99)%	420	1.16%
Technology Fleet Fund:							
Beginning	64	61	298	278	(6.57)%	278	0.00%
Prior Year Adjustments	-	229	-	-	0.00%	-	0.00%
Additions	737	811	822	822	0.00%	974	18.48%
Reductions	(739)	(803)	(842)	(822)	(2.33)%	(934)	13.60%
Ending (10)	61	298	278	278	0.00%	318	14.41%

1 – Commissary Fund – With increases in inmate population, the revenues of the fund continue to improve although 2023 indicates a slight slowdown.

2 – Jail Operations Fund – With the shift of items to the Commissary Fund, the health of this fund has improved and a small reserve has been built up that can be used for staffing, maintenance and operation of the county jail.

3 – Drug Abuse Treatment Fund – As with most funds receiving add-on fines, the revenues in this fund have been declining. As more funds are used to cover the various accountability court grant matches, the funding available for LODAC has decreased to the point that the budget was significantly decreased in 2024. This should mitigate the deficit fund balance anticipated for 2023.

4 – Victim/Witness Fund – This fund also receives add-on fines which have been declining in recent years. Expenditures are closely monitored and will have to be addressed in the coming years.

5 – Landfill Fund – Fund balance continues to grow in this fund following an increase in the host fees in 2022. The county plans to continue to expand its litter program.



FUND BALANCE/EQUITY

6 – Tax Lighting District Fund – In 2019, the Board adjusted rates and requirements of the program, finally eliminating the deficit fund balance in 2021. Staff closely evaluates any new requests to ensure they meet the constraints of the program. The fund balance helps offset maintenance and rate adjustments from the utility providers.

7 – Inspections & Permitting Fund – New

8 – Quiet Pines Golf Course Fund – New

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.

10 – Technology Fleet Fund – While typically the fund would anticipate a somewhat balanced budget, due to events that have occurred over the past few years, a slight increase in fund balance was planned to offset unexpected technology needs that may arise during the year due to expanding programs.



DEBT SERVICE

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

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

Construction in progress	\$32,860,312
Less: Accumulated Depreciation	\$-
	\$32,860,312

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

As of December 2019, the County entered into an intergovernmental funding agreement with the Valdosta Lowndes County Development Authority to secure bonds issued by the Authority for \$17,395,000 to refinance prior bonds and finance acquisition and development of industrial sites. The bonds have a variable fixed interest rate. The bonds mature December 1, 2034. The balance as of June 30, 2022 is \$15,255,000.

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

On April 30, 2021, the County obtained a 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 FY 2023 until FY 2042.

DEBT SERVICE

The following is a summary of long-term debt transactions for the county for the year ended June 30, 2022:

Governmental Activities:	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022	Amount Due in One Year
Lease – General Fund	1,445,154	-	481,718	963,436	481,718
Lease – Equipment Fund	43,988,290	-	-	43,988,290	265,659
Bonds – PFA	2,970,000	-	960,000	2,010,000	990,000
Unamortized Bond Premium	77,353	-	34,194	43,159	27,146
	48,480,797	-	1,475,912	47,004,885	1,764,523
Business-Type Activities:					
Revenue Bonds (2016)	3,395,000	-	815,000	2,580,000	835,000
GEFA Note 2014L12WQ	21,855	-	21,855	-	-
GEFA Note CW2018001	1,310,290	-	133,227	1,177,063	134,310
Unamortized Bond Premium	54,233	-	19,645	34,588	15,410
	4,781,378	-	989,727	3,791,651	984,720

Internal service funds predominantly provide service to the governmental funds. Accordingly, the long-term liabilities for them are included as part of the totals for 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.

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

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
Governmental						
Bonds	Judicial Complex	2012	Fixed	9,265,000	2024	Variable
Lease	Radio System	2021	0.00%	1,445,155	2024	481,718
Lease	Upgrade Equipment	2021	2.79%	43,988,290	2042	Variable
Business-Type						
Revenue Bonds	WS Improvement	2013	Fixed	7,545,000	2025	Variable
GEFA Note	WS Improvement	2014	0.82%	1,285,219	2022	Variable
GEFA Note	WS Improvement	2018	0.81%	1,376,500	2031	Variable



DEBT SERVICE

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 Sewer revenue bonds range from 2.00% in 2013 to 3.00% in 2022. Annual principal installments range from \$715,000 in 2013 to \$880,000 in 2025.

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

On November 2, 2017, the county obtained loan number CW2019001 from GEFA in the amount of \$1,734,000 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 the county’s future annual debt service requirements on long-term obligations:

Year Ending June 30,	Governmental Activities			
	Bonds		Leases	
	Principal	Interest	Principal	Interest
2023	1,017,146	60,300	747,377	1,227,273
2024	1,036,013	30,600	955,136	1,219,861
2025	-	-	693,003	1,206,653
2026	-	-	923,328	1,187,318
2027	-	-	819,393	1,161,557
2028-2032	-	-	9,697,022	5,224,959
2033-2037	-	-	14,065,278	3,593,535
2038-2042	-	-	17,051,189	1,432,302
	2,053,159	90,900	44,951,726	16,253,458



DEBT SERVICE

Year Ending June 30,	Business Activities			
	Revenue Bonds		GEFA Notes	
	Principal	Interest	Principal	Interest
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	-	-	138,732	4,615
2028-2031	-	-	494,503	7,210
	2,614,588	112,450	1,177,063	41,383

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.

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. All current debt issues of the county are rated at Aa2 as well except for the Hospital Authority issue which was recently downgraded to an Aa3.

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, 2022 was \$328,467,000 based on a total assessed property value of \$3,305,521,000 and with a general obligation debt of \$2,053,000 outstanding.



CAPITAL IMPROVEMENT

The FY 2024 budget includes \$36,093,280 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 2023's budget of \$32,621,210, primarily due to continued 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.

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, some of those projects are still not complete. With the 2024 budget, we have planned to utilize some of the fund balance for some capital expenditures.

The County began paying a three-year interest free capital lease to Motorola for radio equipment replacements in 2023. The first year of debt service for the ABM Energy Enhancement Project also began in 2023. The majority of the building projects are complete 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.



CAPITAL IMPROVEMENT

General Fund:		
	Board of Elections	
	Ballot and Document Folder	
	\$13,900	
		This was a request for a piece of equipment that would be used to fold ballots and other documents for mailing. This equipment was certified for use with the state's election equipment. Currently, ballots and documents are being manually folded, tying up manpower. It is estimated that this equipment will save approximately \$5,000 annually in time.
	Information Technology Services	
	Fire Headquarters Fiber	
	\$260,000	
		The Fire Department is connected only by a wireless radio for both computers and phones. These radios are susceptible to lightening. Finding parts, wireless engineers and tower climbers in Lowndes County is difficult and could result with them down for weeks while trying to repair an outage. Downtime events have in excess of \$10,000 for emergency repairs and have potential life safety consequences.
	South Lowndes Data Center Redundant Fiber	
	\$350,000	
		This is a request for a new armored underground fiber run from the North Lowndes Data Center to the South Lowndes Data Center. This will provide a more reliable backup to connectivity between the data centers and should save approximately \$4,000 annually on emergency repairs.
	Fiber Extension to Lowndes County Extension Service	
	\$24,000	
		Currently, the Extension Office relies on a private provider for connectivity. Costs for the service have increased to more than \$1,500 annually. Connecting through the county's fiber network would save these costs and provide a more secure connection.
	Computer Equipment	
	\$150,000	
		This is an annual routine replacement of equipment and should have no significant impact on operating expenditures.



CAPITAL IMPROVEMENT

General Fund:		
	Facilities Maintenance	
	Elevator Replacement in the HR Building	
	\$142,000	
		One of the elevators in the Human Resource Building is in need of replacement due to age and downtime issues. Replacement and upgrade of the elevator should save approximately \$2,500 annually on repairs.
	Probation	
	Kiosk for Probation Payments	
	\$24,000	
		This request is for a secure kiosk for taking cash payments from probationers who are not required to report but need to make a payment. Currently, the office does not accept cash payments. The kiosk will allow those probationers to quickly make their payments and free up staff time to see those who do need to report. Between efficiency and additional revenues, the kiosk should positively impact the department by \$4,000 annually.
	Animal Services	
	Dog Box	
	\$40,000	
		This is a routine replacement of equipment and should have no significant impact on operations.
Emergency Communications Fund:		
	Public Safety Radio System	
	UPS System and Installation	
	\$72,000	
		These units provide temporary power between the loss of commercial power and startup of generators and are life safety items. Down time savings equate to approximately \$2,500 annually.
Fire Services Fund:		
	Fire Services	
	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.

CAPITAL IMPROVEMENT

Fire Services Fund:		
	Fire Services	
	Burn Building Repairs	
	\$8,500	
	The current burn building is in need of replacement and is scheduled to be addressed with a future SPLOST. These are temporary upgrades and replacements to keep the burn building functional and safe.	
	SCBA Cylinders	
	\$93,000	
	This is a routine replacement of 60 units that are at the end of life. SCBA cylinders provide 45 minutes of breathing air and are a life safety item.	
Water/Sewer Fund:		
	Water/Sewer – Operations	
	Two F-150 Pickup Trucks	
	\$79,800	
	These are additional pickup trucks needed for additional personnel. Operational costs of these vehicles are anticipated at \$5,000 annually.	
	Relocation of Vac Truck Shelter	
	\$55,000	
	This is the completion of the expansion project from the prior fiscal year and will provide a replacement shelter for the vac-truck, protecting it from the elements and saving on maintenance of approximately \$1,000 annually.	
	Francis Lake Electric Gate	
	\$22,250	
	Currently, this facility has a manual swing gate which remains open much of the time to allow employees and contracts access to the property; however, it also allows unauthorized access. A gate will help secure the property as well as any equipment located on the property.	
	Francis Lake Security Cameras	
	\$8,500	
	Along with an electric gate, the camera system would further secure the Francis Lake Facility.	
	Trench Box	
	\$17,000	
	This is an OSHA requirement and is utilized for safety when working in large trenches that could potentially fail.	

CAPITAL IMPROVEMENT

Water/Sewer Fund:	
	Water/Sewer Operations:
	Pipe Freezer
	\$10,000
	This request is for a pipe freezer which is used to stop water flow to make emergency repairs. The pipe freezer allows for a quick, temporary stop which reduces down time and potential damage, saving approximately \$10,000 annually.
	Valve Exercising/Vac Trailer
	\$78,000
	This request is for a self-contained trailer which would allow for valve exercising and GPS coordinates and would also provide a small vac unit that would allow staff to operate in areas too small to get the larger vac truck into. This would save approximately \$5,000 annually.

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

Fund	Approved Amount	Annual Impact
General Fund	\$1,243,900	\$27,000
Emergency Communications Fund	\$72,000	\$2,500
Fire Services Fund	\$1,207,980	\$20,000
SPLOST VIII Fund	\$29,000,000	Various Capital
TSPLOST Fund	\$3,500,000	Various Roads
Public Roads – LMIG Fund	\$1,200,000	Various Roads
Water/Sewer Fund	\$270,550	\$21,000
Landfill Fund	\$69,400	\$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.

CAPITAL IMPROVEMENT

	FY 2020	FY 2021	FY 2022	FY 2023
Oldest (Years)	44	36	47	48
Average Age (Years)	11.3	10.5	9.9	10.3
Highest Mileage	462,203	476,805	375,800	695,243
Average Mileage	108,000	106,047	96,717	90,027

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance at June 30, 2021	Additions	Reductions	Balance at June 30, 2022
Governmental Activities:				
Non-depreciable capital assets				
Land	3,959,622	568,971	-	4,528,593
Construction in progress	20,454,820	32,917,819	4,737,658	48,634,981
	24,414,442	33,486,790	4,737,658	53,163,574
Depreciable capital assets				
Buildings and building improvements	87,726,664	17,768	8,095	87,736,337
Improvements other than buildings	7,367,708	1,465,000	-	8,832,708
Machinery and equipment	29,183,350	1,780,220	1,131,340	29,832,230
Vehicles	9,060,343	3,399,189	1,183,391	11,276,141
Infrastructure	339,517,080	4,469,654	-	344,013,734
	472,855,145	11,158,831	2,322,826	481,691,150
Less accumulated depreciation for				
Buildings and building improvements	30,998,148	1,297,242	8,095	32,287,295
Improvements other than buildings	985,055	236,482	-	1,221,537
Machinery and equipment	18,914,843	1,744,008	1,130,187	19,528,664
Vehicles	7,365,011	833,198	1,183,391	7,014,818
Infrastructure	300,941,930	2,786,898	-	303,728,828
	359,204,987	6,897,828	2,321,673	363,781,142
Total depreciable capital assets, net	113,650,158	4,261,003	1,153	117,910,008
Governmental capital assets, net	138,064,600	37,747,793	4,738,811	171,073,582



CAPITAL IMPROVEMENT

	Balance at June 30, 2021	Additions	Reductions	Balance at June 30, 2022
Business-type Activities:				
Non-depreciable capital assets				
Land	2,959,168	248,628	-	3,207,793
Construction in progress	8,388,432	3,455,160	2,315,092	9,528,500
	11,347,600	3,703,785	2,315,092	12,736,293
Depreciable capital assets				
Water and sewer infrastructure	71,349,181	1,327,845	-	72,677,026
Machinery and equipment	3,424,792	609,985	-	4,034,777
Vehicles	803,784	14,000	-	817,784
	75,577,757	1,951,830	-	77,529,587
Less accumulated depreciation for				
Water and sewer infrastructure	28,523,213	1,275,426	-	29,798,639
Machinery and equipment	1,845,586	214,469	-	2,060,055
Vehicles	545,277	67,561	-	612,838
	30,914,076	1,557,456	-	32,471,532
Total depreciable capital assets, net	44,663,681	394,374	-	45,058,055
Business-type capital assets, net	56,011,281	4,098,159	2,315,092	57,794,348

In addition to budgeted capital improvements, the County authorized additional expenditures beginning 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. To further address the fund balance, the County planned additional capital expenditures in the FY 2024 budget as well. 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.

CAPITAL IMPROVEMENT

Department	Project/Item	Estimate	FY 2021	FY 2022	FY 2023	Outstanding
Administration	AV in Commission Chambers	109,859	-	109,859	-	-
Administration	AV in Old Chambers	17,712	-	17,712	-	-
Administration	Finance/HR Software	1,500,000	-	-	-	1,500,000
Administration	Griner Greenspace	3,500,000	138,405	49,708	40	3,311,846
Administration	Helen Tapp Property	137,500	-	7,500	-	130,000
Administration	Highway 122 Property	572,649	-	568,971	3,678	-
Administration	ABM Interest Expense	1,000,000	-	1,000,000	-	-
Coroner	Office Renovations	425,000	-	1,230	-	423,770
Courts	AV in Courtrooms	1,120,938	-	472,036	-	648,902
Courts	CASA Office	120,747	38,790	20,493	61,464	-
Courts	Jail Courtrooms and AV	600,000	159,637	100,212	6,459	333,692
Courts	Jury Selection Upgrades	30,828	30,828	-	-	-
Elections	Connex Box	5,500	-	-	5,500	-
Fire	Expansion Projects	4,895,854	65,161	375,148	258,897	4,196,648
ITS	Fiber to EOC	198,755	198,755	-	-	-
ITS	Storage Area Network (SAN)	400,000	-	-	-	400,000
Probate Court	Eagle Software	103,962	65,112	16,172	-	22,678
Probation	Office Renovations	121,000	766	10,490	25,839	83,905
Public Works	Battery Powered Sweeper (2)	8,250	4,125	4,125	-	-
Public Works	Borrow Pit	300,000	300,000	-	-	-
Public Works	Carpet Tiles	300,000	-	-	-	300,000
Public Works	Close In Tire Shop	25,000	-	20,000	-	5,000
Public Works	Demolition Building E	50,000	-	-	-	50,000
Public Works	Heavy Duty Lift for Shop	44,900	-	44,900	-	-
Public Works	Turbo Mop (2)	6,078	6,078	-	-	-
Public Works	Manlift for Facilities	39,262	-	39,262	-	-
Public Works	Mowing due to delivery delay	83,044	-	83,044	-	-
Public Works	Roof Replacement at 4H Camp	39,000	-	9,634	-	29,366
Public Works	Roll Up Door Replacement	61,092	61,092	-	-	-
Public Works	Street Sweeper	22,350	-	22,350	-	-
Sheriff	Miscellaneous Projects	170,268	-	150,268	5,700	14,300
Various	Body Cameras	106,984	-	10,733	9,320	86,841
Various	COVID Protection	13,045	13,045	-	-	-
Various	Ice Machines	69,771	57,152	12,620	-	-
Various	Judicial/Admin Renovation	350,000	-	-	11,661	338,339
Various	Radio Replacements	1,453,047	-	489,611	-	963,436
Various	Rolling Stock	1,248,444	140,102	864,457	125,857	118,028
Various	Tyler Corrections Software	162,467	157,514	4,953	-	-

CAPITAL IMPROVEMENT

Cost	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
911 Center Renovation	418,000	-	-	-	-	-
Ambulance Replacement	240,000	250,000	250,000	250,000	250,000	250,000
Animal Shelter – New	3,000,000	-	-	-	-	-
Building Improvements	237,750	300,000	300,000	300,000	300,000	300,000
Courthouse Renovations	4,420,000	-	-	-	-	-
Equipment	2,316,680	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Jail Improvement	4,000,000	2,000,000	-	-	-	-
Law Enforcement	712,000	712,000	712,000	450,000	-	-
Library	44,000	-	-	-	-	-
Parks & Recreation	3,380,000	3,380,000	3,380,000	1,982,000	-	-
Road Equipment	391,000	391,000	391,000	391,000	-	-
Road, Street & Bridge	10,231,000	10,231,000	10,231,000	7,850,000	4,500,000	4,500,000
Senior Citizen Center	-	2,500,000	-	-	-	-
Water Sewer Improvement	14,535,740	13,731,000	5,731,000	3,350,000	-	-
	43,926,170	36,581,000	24,317,000	17,239,000	7,300,000	7,300,000
Revenues						
ARP Fiscal Recovery Fund	12,804,740	10,000,000	-	-	-	-
Emergency Comm Fund	72,000	-	-	-	-	-
Fire Services Fund	1,207,980	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
General Fund	1,243,900	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Public Roads – LMIG Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
SPLOST VIII Fund	23,827,000	19,281,000	17,017,000	9,939,000	-	-
TSPLOST Fund	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Water Sewer Fund	270,550	300,000	300,000	300,000	300,000	300,000
	43,926,170	36,581,000	24,317,000	17,239,000	7,300,000	7,300,000

While the above plan continues through FY 2029, 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 two years for Finance and Human Resources.

The facilities portion of the ABM project which included 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, is substantially complete. 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

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Taxes:							
Alternative Ad Valorem	-	-	78	-	-	-	0.00%
Heavy Duty	2	4	4	4	4	4	0.00%
Intangible	639	1,041	1,076	850	850	700	(17.65)%
Local Option Sales Tax	13,466	16,020	16,737	15,000	1,5000	17,000	13.33%
Mobile Homes	170	195	197	175	175	200	14.29%
Motor Vehicle	341	372	288	250	250	275	10.00%
Not on Digest	33	16	4	10	10	10	0.00%
Payment in Lieu of Tax	-	84	108	75	75	75	0.00%
Penalties & Interest	458	428	359	400	400	300	(25.00)%
Prior Year	398	740	294	500	500	450	(10.00)%
Property Tax	24,277	24,905	25,237	25,500	25,500	24,225	(5.00)%
Property Tax – Industrial	3,099	3,215	3,322	3,225	3,225	3,350	3.88%
Property Tax – Recreation	3,874	4,019	4,141	4,100	4,100	4,250	3.66%
Public Utility	1,154	1,379	1,407	1,350	1,350	1,350	0.00%
Real Estate Transfer	190	263	352	250	250	275	10.00%
Special Assessment	2	1	-	-	-	-	0.00%
Timber	144	43	71	50	50	50	0.00%
Title Ad Valorem	4,565	5,229	5,170	4,900	4,900	5,450	11.22%
	52,813	57,953	58,846	56,639	56,639	57,964	2.34%
Licenses & Permits:							
NPDES – Stormwater	15	59	-	10	10	10	0.00%
	15	59	-	10	10	10	0.00%
Intergovernmental:							
Ankle Monitoring	6	7	8	7	7	7	0.00%
Coronavirus Relief Funds	-	2,859	-	-	-	-	0.00%
FEMA	-	-	3	-	-	-	0.00%
GEMA	33	33	33	33	33	29	(11.50)%
Georgia – DOT Mowing	47	47	47	47	47	-	(100.00)%
Indigest Defense	26	36	34	30	30	30	0.00%
Juvenile Judge Compensation	29	39	39	39	39	39	0.00%
Law Clerk	22	22	24	22	22	32	48.15%
Probation	616	522	495	475	475	500	5.26%
Tax Commissioner – FICA	60	25	-	-	-	-	0.00%
	837	3,589	682	652	652	637	(2.32)%

GENERAL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Animal Shelter	81	70	77	80	80	75	(6.25)%
Bad Check Fees	2	2	-	2	2	2	33.33%
Bird Supper	-	-	3	-	-	8	100.00%
Board of Elections	71	-	46	8	8	45	500.00%
Clerk of Court	540	710	702	675	675	600	(11.11)%
Credit Card Fees	-	1	-	-	-	-	0.00%
Dasher – Sheriff Patrol	10	10	10	10	10	10	0.00%
Engineering – SPLOST	-	-	-	100	100	-	(100.00)%
Engineering – Plan Review	-	-	-	18	18	4	(80.56)%
Evidence Tapes	-	5	-	-	-	-	0.00%
FIFAs	101	90	102	90	90	100	11.11%
Lake Park – Sheriff Patrol	3	3	3	3	3	3	0.00%
LCSO – Bond Fees	62	59	58	60	60	60	0.00%
LCSO – COAM Reimbursement	5	6	-	-	-	-	0.00%
LCSO – Fingerprinting	24	47	26	25	25	25	0.00%
LCSO – Investigations	25	24	25	22	22	22	0.00%
LCSO – Jail Inmate Medical	7	5	21	4	4	8	114.29%
LCSO – Other	3	9	9	3	3	8	200.00%
LCSO – Resource Officer	790	820	855	850	850	945	11.18%
LCSO – Sheriff Fees	83	70	70	65	65	65	0.00%
LCSO – Work Detail	7	4	-	-	-	-	0.00%
Magistrate Court	420	370	422	400	400	500	25.00%
Other Gov – ADR	32	23	7	20	20	20	0.00%
Other Gov – Prisoner Housing	308	457	411	350	350	350	0.00%
Probate Court	172	224	212	200	200	200	0.00%
Public Works – Administration	6	30	6	5	5	5	0.00%
Public Works – Culverts	66	103	101	75	75	100	33.33%
Public Works – Street Signs	-	1	-	-	-	-	0.00%
Rent – 4H Camp	17	16	31	20	20	25	25.00%
Rent – Civic Center	5	(3)	2	2	2	2	0.00%
Rent – Other	641	640	641	640	640	625	(2.34)%
Tax Commissioner Fees	329	370	375	350	350	375	7.14%
Valdosta – Prisoner Housing	242	159	211	190	190	200	5.26%
	4,054	4,322	4,427	4,265	4,265	4,380	2.70%

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GENERAL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Fines & Forfeitures:							
Fines – State Court	2,203	2,850	2,608	2,600	2,600	2,450	(5.77)%
Fines – Superior Court	166	196	259	225	225	225	0.00%
	2,369	3,045	2,867	2,825	2,825	2,675	(5.31)%
Miscellaneous:							
Contributions – Animals	8	6	7	-	-	-	0.00%
General Surplus Sales	64	39	295	50	50	50	0.00%
Insurance Reimbursement	57	68	78	-	-	-	0.00%
Interest Income	282	23	26	23	23	750	3233.33%
Miscellaneous – Commissions	12	8	9	8	8	8	0.00%
Miscellaneous – Other	8	11	10	8	8	10	33.33%
	429	156	425	88	88	818	834.29%
Transfers In:							
Transfers – Emergency Comm	160	160	160	160	160	160	0.00%
Transfers – Intergov Grants	-	-	6	-	-	-	0.00%
Transfers – Landfill Fund	150	150	150	150	150	150	0.00%
Transfers – Special Service	325	325	325	325	325	325	0.00%
Transfers – Water/Sewer	450	450	450	450	450	450	0.00%
	1,085	1,085	1,091	1,085	1,085	1,085	0.00%
Total Revenues	61,603	70,210	68,337	65,564	65,564	67,569	3.06%

GENERAL FUND - REVENUE CHARTS

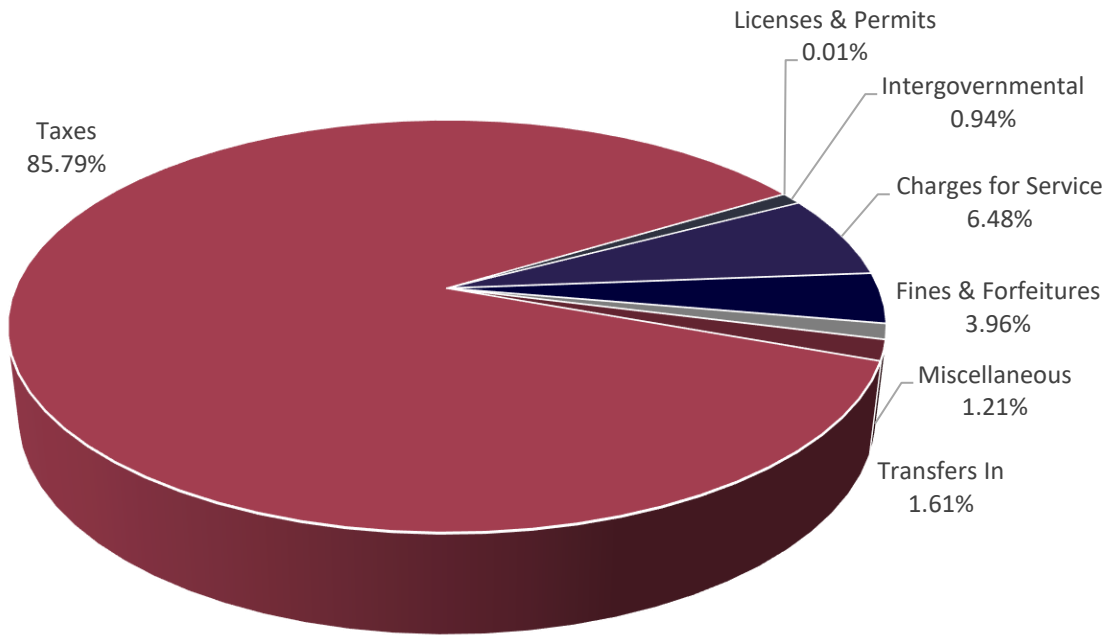


Figure 33 – General Fund – Revenues by Source

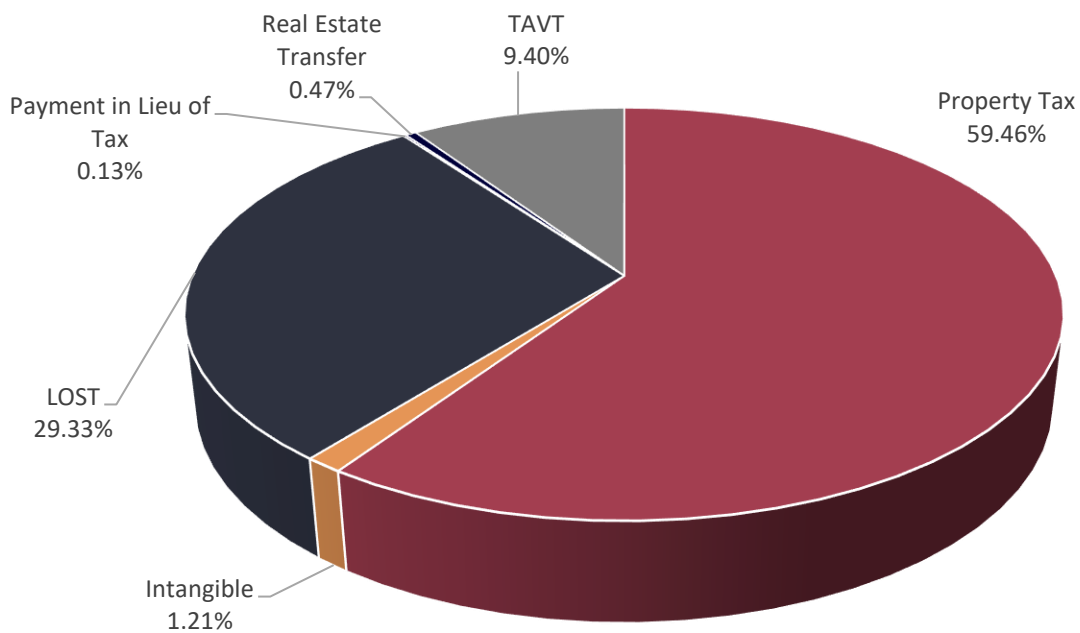


Figure 34 – General Fund – Tax Revenues by Type

GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	5,048	5,114	5,164	5,082	5,555	5,082	0.00%
Life Insurance	40	40	38	41	45	41	0.46%
Other Employee Benefits	41	35	37	48	47	47	(2.90)%
Retirement	3,517	3,611	3,437	3,251	3,643	3,481	7.08%
Salary – Early Voting	-	-	31	23	110	84	266.34%
Salary – Non-standard	-	-	33	-	-	-	0.00%
Salary – Overtime	-	-	588	55	56	58	4.58%
Salary – Poll Worker	-	-	52	75	197	164	119.13%
Salary – Regular	21,064	20,665	21,022	23,025	25,759	24,556	6.65%
Social Security	1,518	1,491	1,557	1,665	1,867	1,778	6.74%
Workers Compensation	219	276	290	309	345	316	2.14%
	31,448	31,232	32,250	33,575	37,625	35,607	6.05%
Services & Contracts:							
Advertising	17	13	12	19	25	24	27.23%
Appropriations	11,866	13,338	14,699	13,713	13,992	13,508	(1.49)%
Bird Supper	8	-	16	15	15	15	0.00%
Christmas Programs	26	21	24	18	31	28	60.00%
Commission Projects	7	9	21	11	20	25	128.39%
Commission Retreat	2	8	11	8	8	10	25.00%
Contractual – Animal Care	67	52	56	60	65	55	(8.33)%
Contractual – Georgia	174	120	136	211	224	196	(7.42)%
Contractual – Grant Match	(7)	17	21	28	50	50	79.34%
Contractual – K9 Services	4	4	4	-	-	-	0.00%
Contractual – Other	1,857	2,049	1,993	2,376	4,479	2,543	7.01%
Contractual – Pauper Burials	-	3	8	3	3	3	0.00%
Contractual – SGRC	34	-	-	-	-	-	0.00%
Court Costs	173	224	184	211	233	172	(18.45)%
Dry Cleaning	1	-	-	-	-	-	0.00%
Dues – Professional	31	32	33	37	43	40	7.54%
Education/Training – Seminar	37	44	55	90	119	97	8.13%
Education/Training – Travel	62	36	79	104	142	124	19.09%
Employee Testing	14	20	24	20	20	20	0.00%
Facility – Repair/Maint	227	177	218	188	298	254	35.24%
Fees – Organizations	1	1	1	2	2	1	(1.19)%
GBI Fees	1	1	1	1	1	1	(33.33)%
Indigent Legal	110	65	75	87	107	87	0.00%

GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Indigent Legal – DUI Court	1	1	1	1	1	1	0.00%
Judgements & Damages	31	22	27	25	25	25	0.00%
Jury Witness	40	16	65	65	65	65	0.00%
Medical	-	1	1	2	2	2	0.00%
Other Equip – Repair/Maint	27	26	131	130	305	121	(6.46)%
Postage & Shipping	161	160	161	152	152	161	6.47%
Printing	55	24	48	51	112	96	87.27%
Prisoner – Feeding	834	786	810	800	800	945	18.13%
Prisoner – Medical	1,427	1,412	2,464	3,111	3,146	3,146	1.14%
Prisoner – Other	-	-	-	1	1	1	0.00%
Professional Services	908	1,139	1,119	1,000	1,098	1,179	17.90%
Property/Casualty Insurance	746	818	781	810	899	899	10.97%
Public Works Week	1	1	1	1	3	3	200.00%
Rent/Lease	31	22	12	10	15	14	43.66%
Road Maint – Asphalt	40	35	44	48	48	48	0.00%
Road Maint – Culverts	58	103	109	100	100	100	0.00%
Road Maint – Other	212	189	332	250	200	100	(60.00)%
Road Maint – Signs	35	35	36	35	40	35	0.00%
Statutory Allowance	4	4	4	4	4	4	0.00%
Subscriptions	8	6	8	8	10	10	19.07%
Tire Disposal Fee	25	-	-	-	-	-	0.00%
Travel	3	7	16	13	28	23	78.82%
Unemployment Benefits	-	9	8	15	15	12	(20.00)%
Uniforms	37	54	45	46	49	55	18.43%
Vehicle – Repair/Maint	15	13	14	12	12	12	0.00%
	19,411	21,113	23,906	23,889	27,002	24,308	1.76%
Fleet Rentals:							
Fleet Rental	2,093	2,252	2,301	2,460	2,460	2,169	(11.82)%
Technology Fleet Rental	623	720	705	660	660	700	6.11%
	2,716	2,973	3,006	3,120	3,120	2,869	(8.03)%
Utilities:							
Utilities – Cable	1	1	1	1	1	1	0.00%
Utilities – Cell Phones	117	117	111	126	126	125	(0.75)%
Utilities – Electricity	852	847	852	840	840	772	(8.16)%
Utilities – LP Fuel	1	1	1	1	1	1	(3.75)%
Utilities – Natural Gas	44	46	70	63	63	61	(2.88)%

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GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities – Telephones	125	84	40	40	40	41	3.01%
Utilities – Water	300	103	95	102	102	105	2.97%
	1,440	1,198	1,169	1,173	1,173	1,106	(5.72)%
Supplies & Materials:							
Chemical Supplies	1	2	3	3	4	3	22.22%
Clerk Supplies	-	-	-	1	1	-	(100.00)%
Commission Supplies	1	2	-	1	1	2	127.27%
DARE Supplies	5	4	5	-	-	-	0.00%
Election Supplies	91	6	50	37	45	45	19.84%
Janitorial Supplies	66	51	65	58	59	60	4.78%
Office Supplies	95	93	85	94	115	103	9.28%
Program Supplies	746	818	781	810	899	899	10.97%
Safety Items	9	5	6	15	18	11	(25.47)%
Small Tools & Equipment	128	190	126	149	397	204	36.62%
	457	536	471	474	807	561	18.40%
Capital Outlay:							
Computer Equipment	203	509	228	154	1,004	784	409.09%
New Construction	115	61	27	-	142	142	100.00%
Other Capital Equipment	27	99	76	28	208	78	177.92%
Rolling Stock	150	150	205	180	1,829	240	33.33%
	495	819	537	362	3,183	1,244	243.59%
Debt Service:							
Bond – Insurance & Fees	-	-	1	-	-	-	0.00%
Bond Interest	126	108	89	89	89	30	(66.16)%
Bond Principal	925	940	960	994	994	1,020	2.60%
Other Interest	207	147	-	657	657	657	0.00%
Other Principal	-	-	-	142	142	142	0.00%
	1,259	1,195	1,050	1,884	1,884	1,850	(1.76)%
Transfers Out:							
Transfers – Emergency Comm	953	984	1,149	1,088	1,088	1,009	(7.23)%
	953	984	1,149	1,088	1,088	1,009	(7.23)%
Total Expenditures	58,179	60,050	63,538	65,564	75,881	68,556	4.56%

GENERAL FUND - EXPENDITURE CHARTS

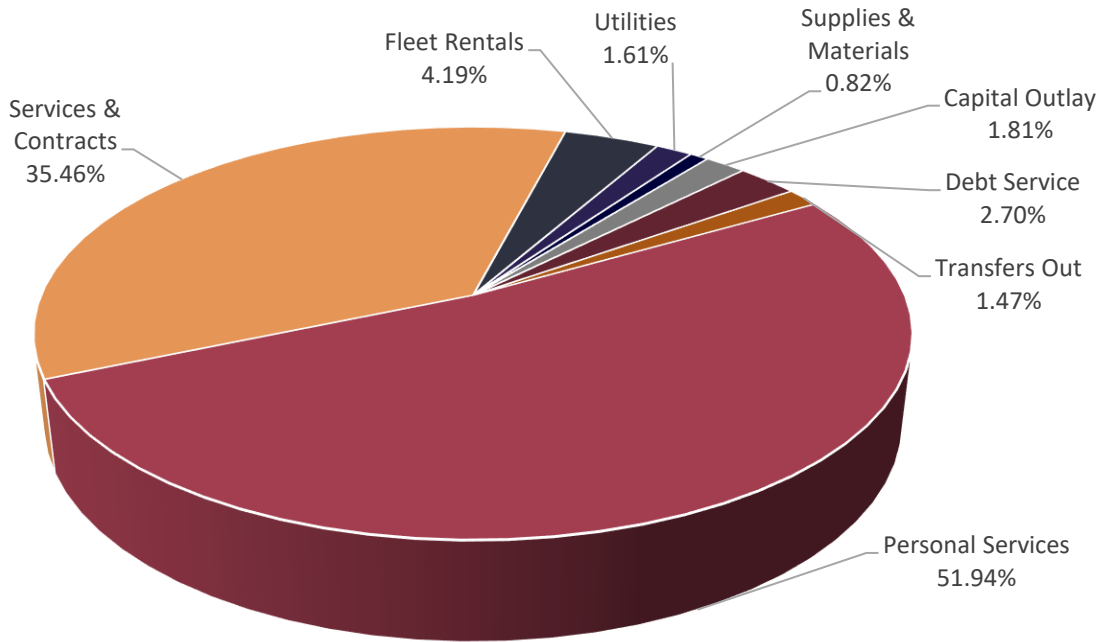


Figure 35 – General Fund – Expenditures by Type

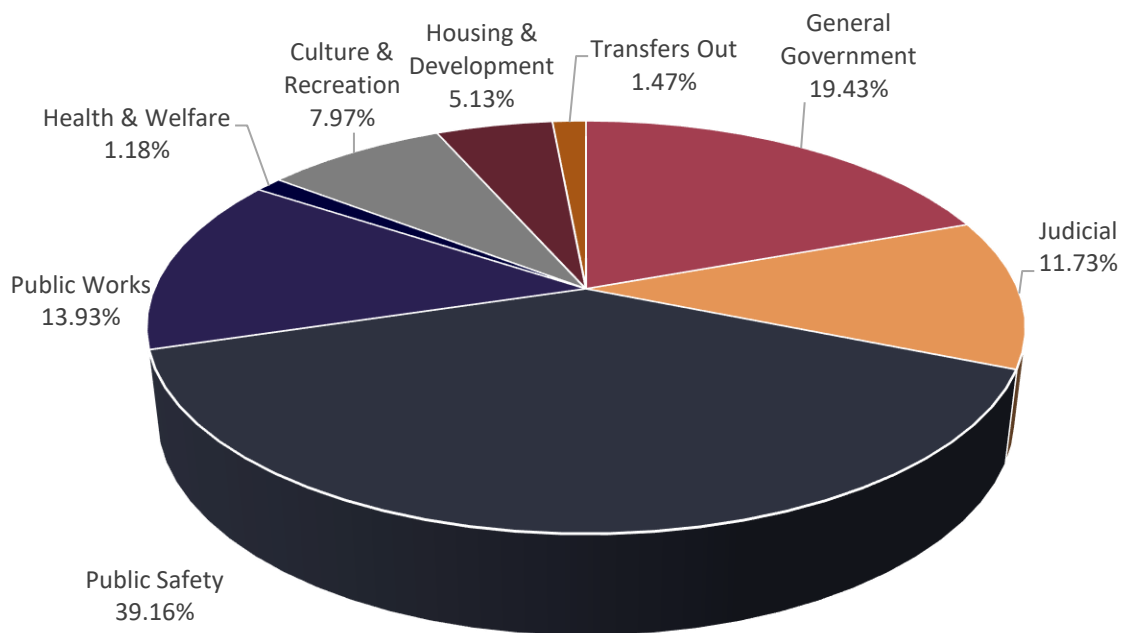


Figure 36 – General Fund – Expenditures by Function



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	169,317	170,813	170,843	172,173	214,104	41,931	24.35%
Services & Contracts	41,966	39,341	73,179	69,387	91,254	21,867	31.51%
Fleet Rentals	2,142	2,755	3,205	2,868	3,033	165	5.75%
Utilities	83	533	2,534	2,775	2,775	-	0.00%
Supplies & Materials	1,496	8,602	411	1,160	2,000	840	72.41%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	215,003	222,043	250,171	248,363	313,166	64,803	26.09%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
6	6	6	6	6	6	6	-



BOARD OF COMMISSIONERS

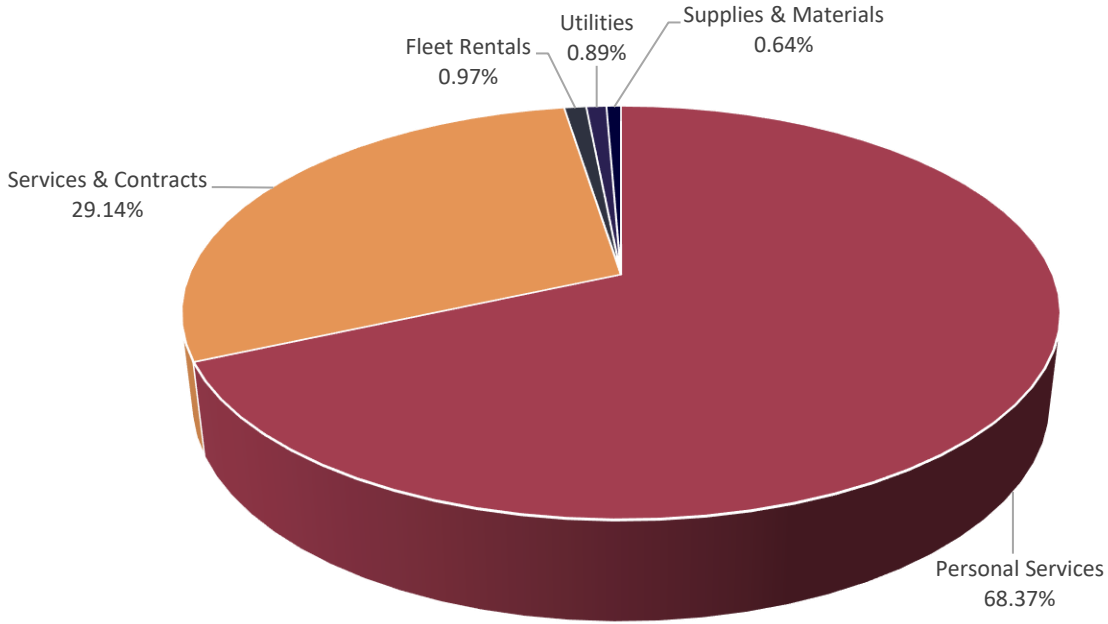


Figure 37 - Board of Commissioner - Expenditures by Type

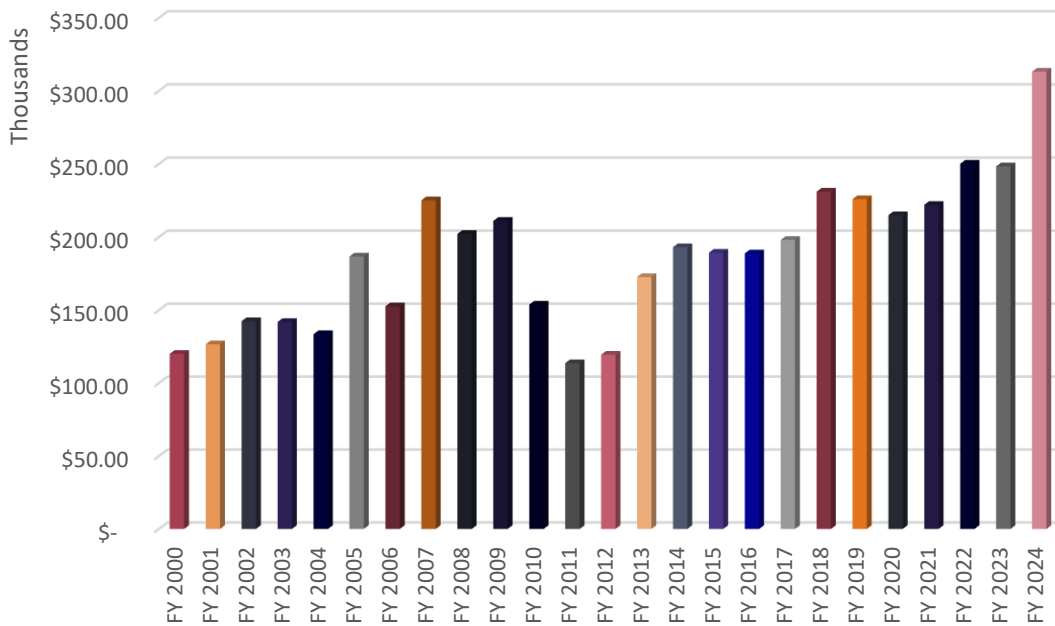


Figure 38 - Board of Commissioners - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	25,775	90,104	126,829	36,725	40.76%
Services & Contracts	-	-	1,266	2,558	7,435	4,877	190.66%
Fleet Rentals	-	-	-	834	934	100	11.99%
Utilities	-	-	185	500	500	-	0.00%
Supplies & Materials	-	-	647	200	500	300	150.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	27,874	94,196	136,198	42,002	44.59%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
-	-	1	1	1	1	1.5	0.5

Annual Departmental 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 Griner greenspace project in downtown
- Oversee operation and promotion of Quiet Pines Golf Course



COMMUNITY DEVELOPMENT

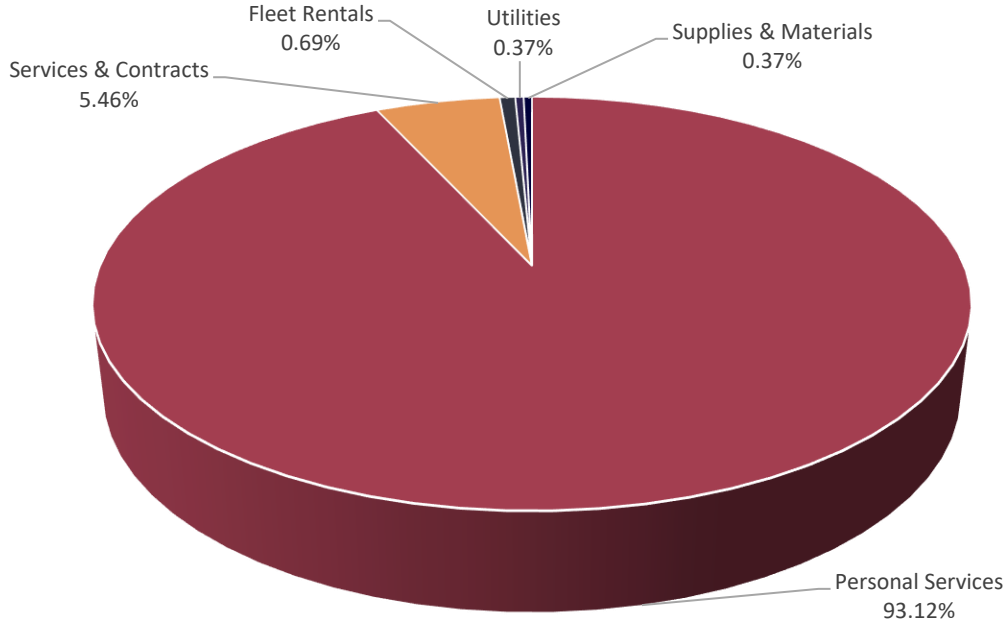


Figure 39 – Community Development - Expenditures by Type

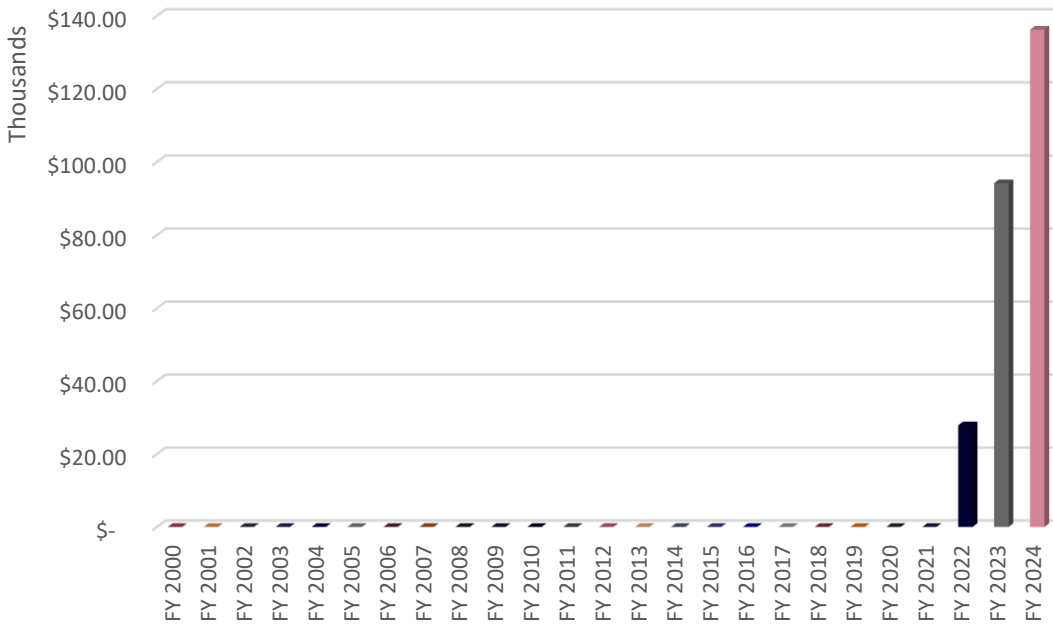


Figure 40 – Community Development - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	252,537	260,049	227,908	230,454	245,386	14,932	6.48%
Services & Contracts	5,765	17,593	6,814	10,293	63,789	53,496	519.73%
Fleet Rentals	2,499	2,716	3,034	3,097	3,355	258	8.33%
Utilities	986	630	455	511	511	-	0.00%
Supplies & Materials	1,422	1,803	641	2,130	1,225	(905)	(42.49)%
Capital Outlay	26,881	26,847	26,695	28,030	-	(28,030)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	290,090	309,638	265,547	274,515	314,266	39,751	14.48%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
3	4	3	3	4	4	3	-

Annual Departmental Goals:

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

COUNTY CLERK

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce open record requests by improving content of the website Measure: % reduction in open records requests	20%	20%	20%	Education Financial Service
Goal: To ensure compliance with all open meeting law requirements Measure: # of violation of open meeting requirements	-	-	-	Service
Goal: To add additional information to the intranet module of the County's website to meet communication needs of employees Measure: % of development of an environment that contains a presence for all County departments that provide employee services	20%	40%	50%	Safety Quality of Life Education Financial Service

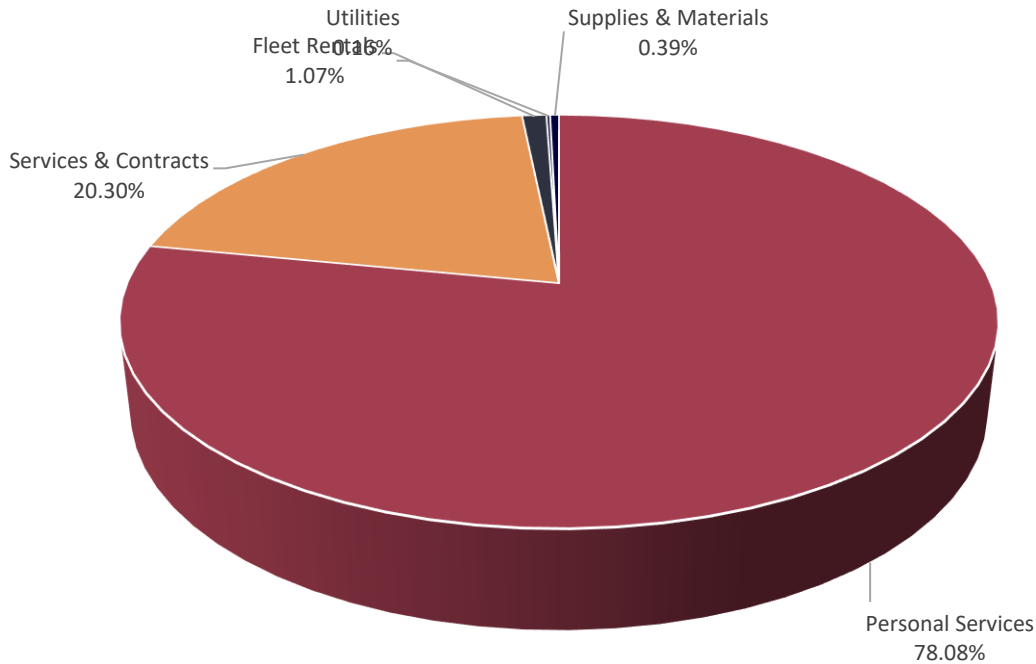


Figure 41 - County Clerk - Expenditures by Type

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COUNTY CLERK

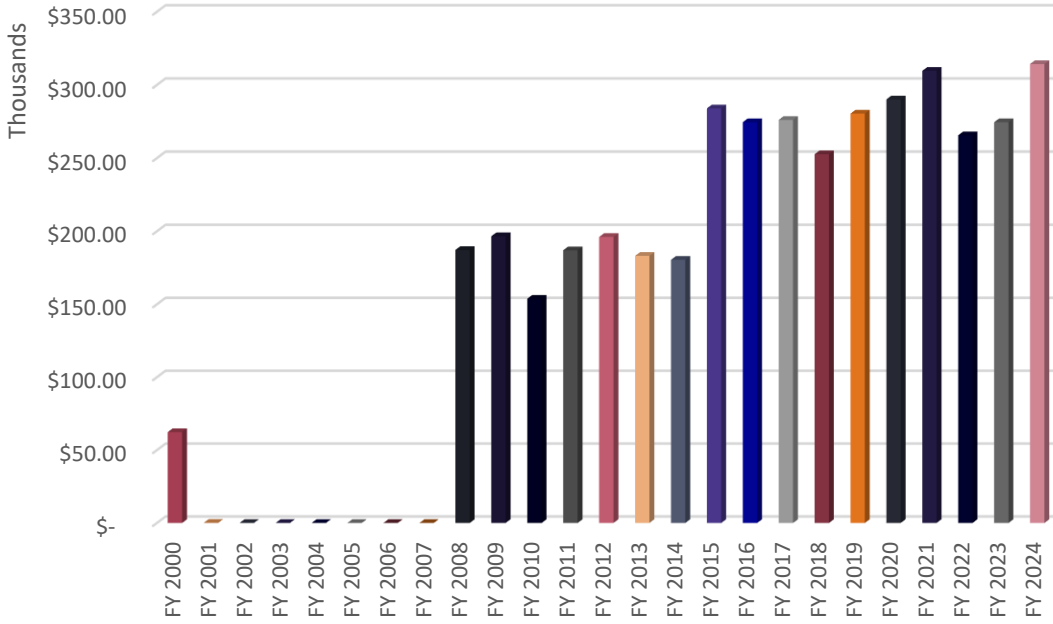


Figure 42 – County Clerk - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	375,135	317,681	239,103	233,251	251,299	18,048	7.74%
Services & Contracts	910	108,995	110,965	5,585	30,814	25,229	451.73%
Fleet Rentals	4,128	5,154	10,572	5,456	11,668	6,212	113.86%
Utilities	1,164	1,030	915	1,007	1,007	-	0.00%
Supplies & Materials	55	2,876	257	300	500	200	66.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	381,392	435,736	361,812	245,599	295,288	49,689	20.23%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
2	1	1	1	1	1	1	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To present a balanced budget to the Board by May 1 st Measure: Budget submitted by May 1	Yes	No	Yes	Financial
Goal: To reduce citizen complaints by 5% Measure: % reduction in citizen complaints	5%	5%	5%	Service
Goal: To answer citizen complaints within 3 business days 95% of the time Measure: % of complaints answered within 3 days	95%	95%	95%	Service
Goal: To maintain or exceed 80% compliance for departments reporting quarterly to the Board Measure: % of departments reporting quarterly	88%	90%	90%	Service

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COUNTY MANAGER

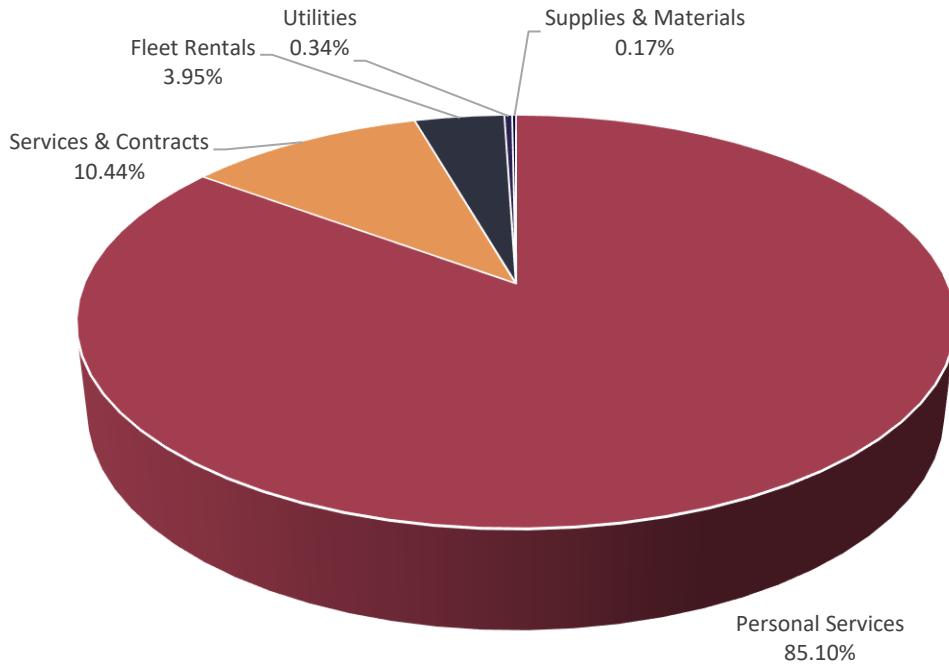


Figure 43 - County Manager - Expenditures by Type

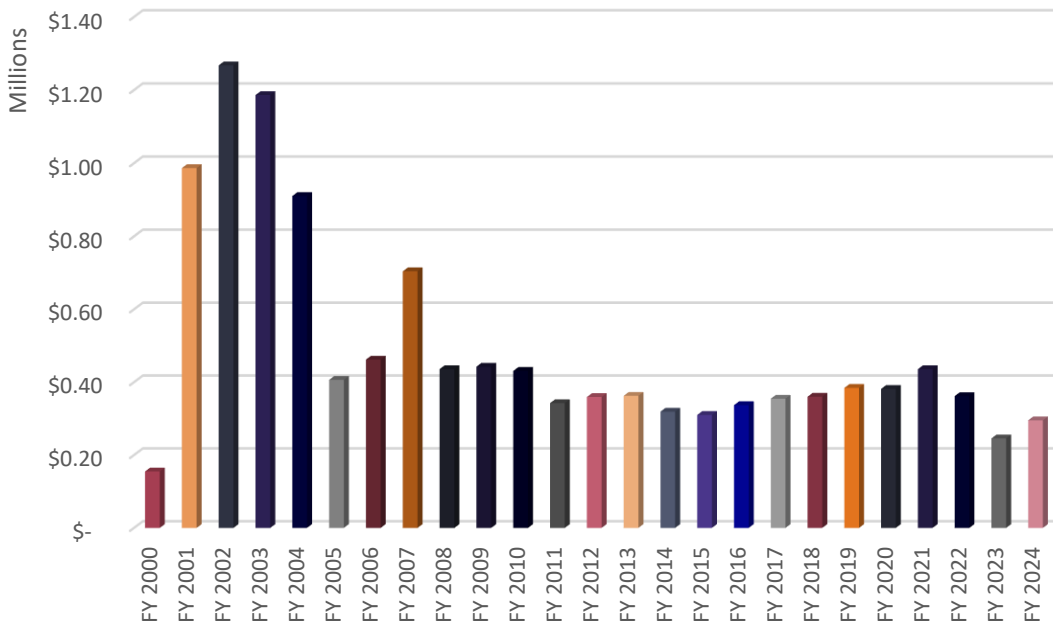


Figure 44 – County Manager - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	558,338	437,734	546,920	538,820	717,609	178,789	33.18%
Services & Contracts	92,895	38,348	178,836	116,073	177,302	61,229	52.75%
Fleet Rentals	14,413	13,393	13,278	11,511	11,985	474	4.12%
Utilities	349	1,225	1,111	1,199	1,695	496	41.37%
Supplies & Materials	97,884	10,874	58,890	69,060	85,476	16,416	23.77%
Capital Outlay	-	14,443	-	-	13,900	13,900	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	763,879	516,016	799,034	736,663	1,007,967	271,304	36.83%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
10	10	10	11	11	11	11	-

Highlights:

- Serves 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 applications for mail-in ballots
- 100% accuracy on all state no-notice inspections of security, procedure and law
- 100% accuracy during elections and related recounts



BOARD OF ELECTIONS

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To increase early voting turnout by 5% Measure: % of voters voting prior to election day	80%	75%	75%	Service
Goal: To maintain average wait times for voting at less than the national average of 13 minutes Measure: % of time the average wait time to vote is less than 13 minutes	75%	95%	100%	Service
Goal: To maintain 100% error free rating on all elections Measure: % of time where applications equal credited votes equal ballots cast and counted	100%	100%	100%	Service
Goal: To conduct risk limiting audits with 100% accuracy Measure: % of time where applications equal ballots cast and county and votes per candidate match all other counts	100%	100%	100%	Service
Goal: To conduct recounts with 100% accuracy Measure: % of time where applications equal credited votes equal ballots cast and counted and votes per candidate match all other counts	100%	100%	100%	Service



BOARD OF ELECTIONS

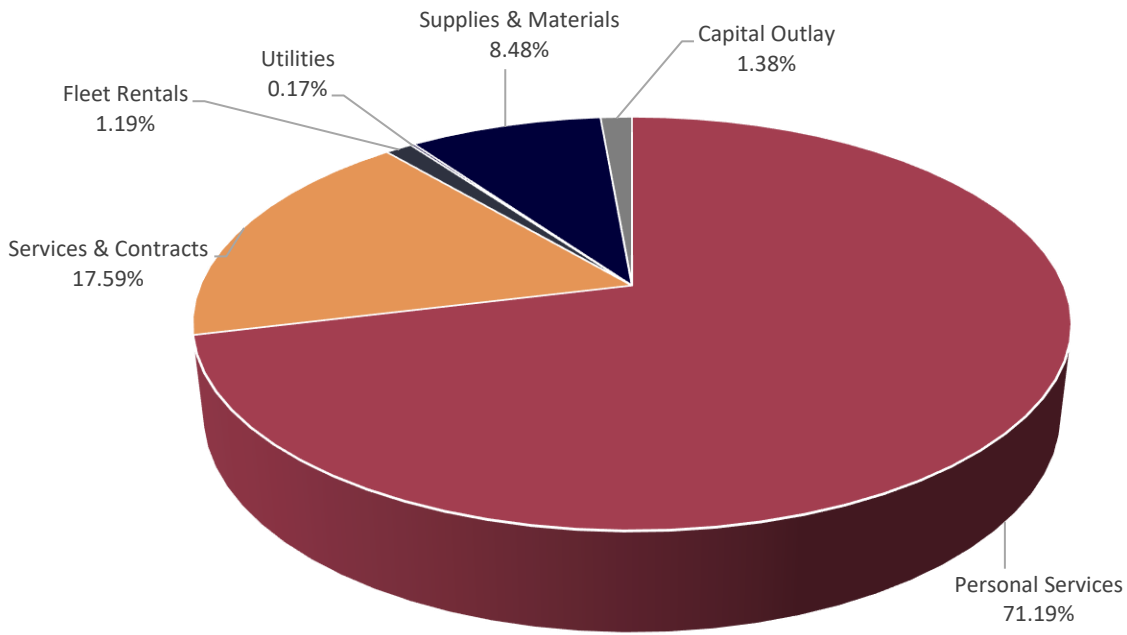


Figure 45 – Board of Elections – Expenditures by Type

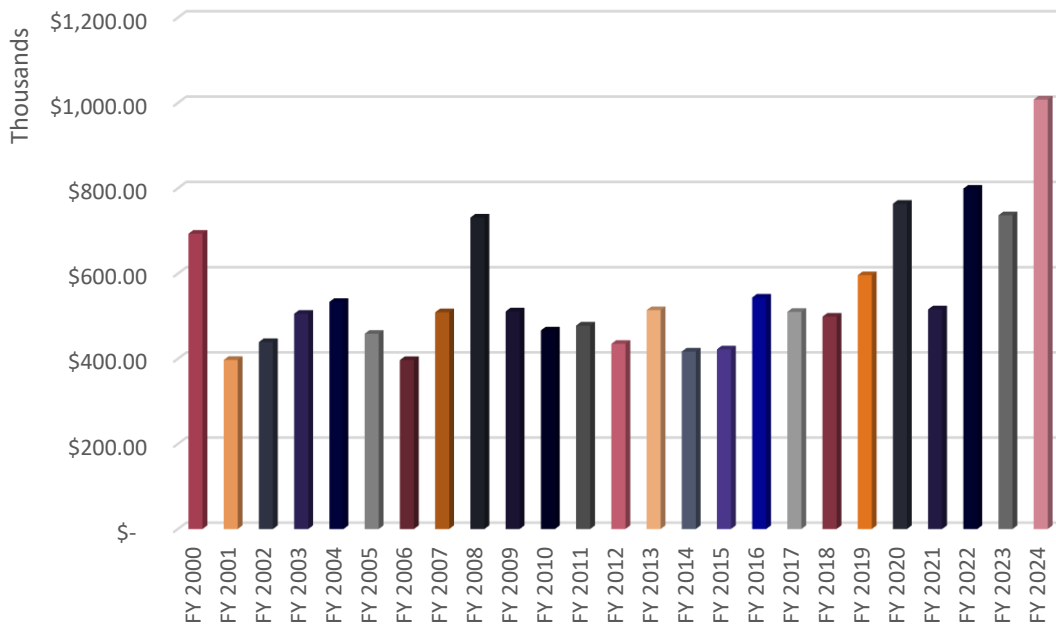


Figure 46 - Board of Elections - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	561,999	599,025	625,318	681,790	779,175	97,385	14.28%
Services & Contracts	108,616	135,190	124,646	163,307	162,729	(578)	(0.35)%
Fleet Rentals	7,021	6,481	8,043	7,408	8,802	1,394	18.82%
Utilities	608	537	519	550	550	-	0.00%
Supplies & Materials	1,423	9,577	2,849	4,000	3,300	(700)	(17.50)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	679,666	750,810	761,375	857,055	954,556	97,501	11.38%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
8	8	9	9	9	9	9	-

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



FINANCE

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce overspending due to departmental errors on grants by 10% annually Measure: % of grant overspending reduced	10%	10%	10%	Education Financial
Goal: To develop a county-wide system for tracking performance measures Measure: % of departments complying with requests for performance measures	95%	95%	98%	Financial Service
Goal: To reduce outstanding licenses to less than 1% within 60 days of due date Measure: % of licenses outstanding 60 days from due date	>1%	>1%	>1%	Education Financial Service



FINANCE

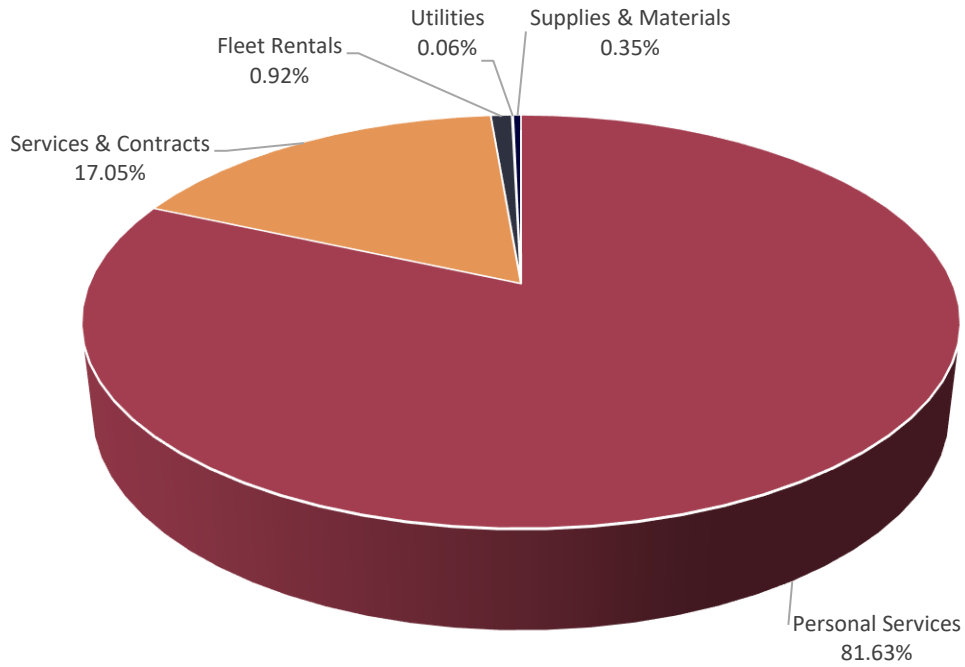


Figure 47 – Finance – Expenditures by Type

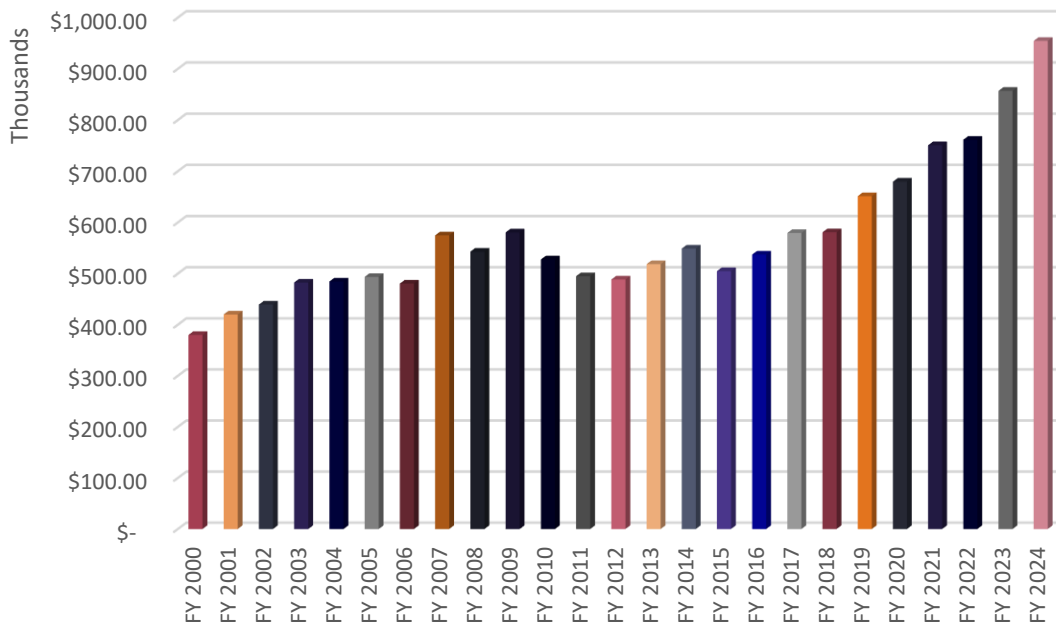


Figure 48 - Finance - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	335,373	343,874	417,048	458,163	492,876	34,713	7.58%
Services & Contracts	802,056	939,403	852,643	899,796	985,751	85,955	9.55%
Fleet Rentals	3,094	3,359	3,635	3,792	3,809	17	0.45%
Utilities	1,035	743	700	756	756	-	0.00%
Supplies & Materials	1,666	2,490	2,922	3,000	3,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,143,224	1,289,869	1,276,948	1,365,507	1,486,192	120,685	8.84%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
4	4	5	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.



HUMAN RESOURCES

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To qualify annually for the safety incentive discounts for workers compensation Measure: % of discounts qualified for	100%	100%	100%	Financial
Goal: To qualify annually for ACCG's IRMA safety and dividend credits for liability premiums Measure: % of discounts qualified for	100%	100%	100%	Financial
Goal: To increase participation in the wellness program Measure: % of employees participating in the wellness program	88%	90%	92%	Education Financial Service



HUMAN RESOURCES

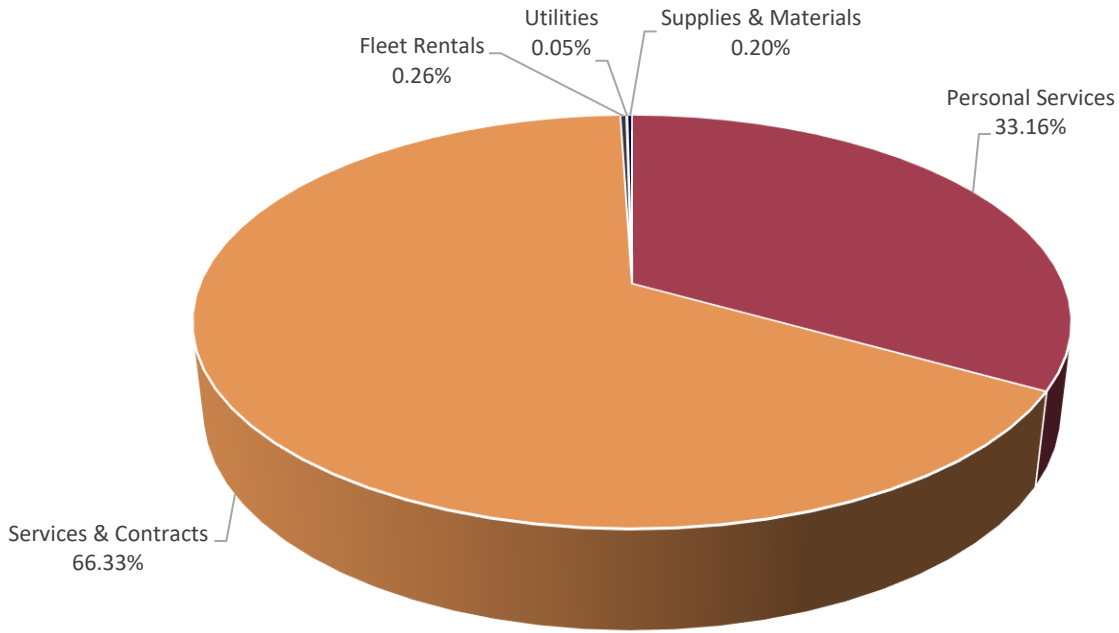


Figure 49 – Human Resources – Expenditures by Type

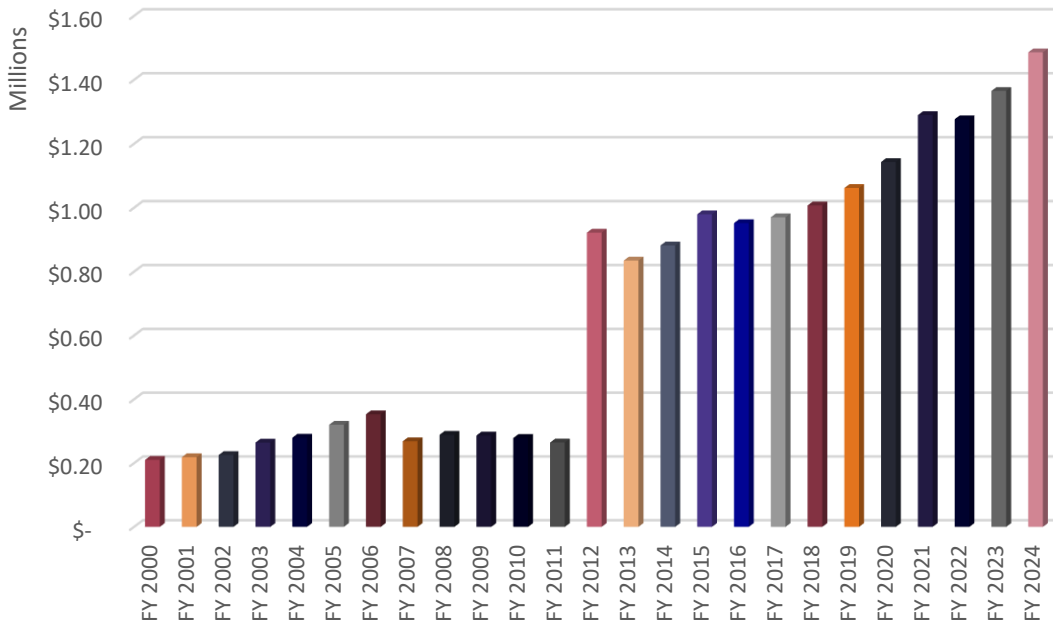


Figure 50 – Human Resources - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	752,597	754,768	780,702	824,917	855,861	30,944	3.75%
Services & Contracts	372,790	389,280	458,959	698,030	675,705	(22,325)	(3.20)%
Fleet Rentals	27,164	18,367	24,125	16,454	22,286	5,832	35.44%
Utilities	6,164	5,742	5,240	5,745	5,745	-	0.00%
Supplies & Materials	12,336	11,950	7,172	12,750	41,000	28,250	221.57%
Capital Outlay	24,141	49,206	166,530	154,000	150,000	(4,000)	(2.60)%
Debt Service	207,422	147,090	-	-	-	-	0.00%
	1,402,613	1,376,403	1,442,727	1,711,896	1,750,597	38,701	2.26%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
8	8	10	10	10	13	8	(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



INFORMATION TECHNOLOGY SERVICES

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To maintain 99.9999% network uptime Measure: % of network uptime	100%	100%	100%	Service
Goal: To provide 8x5 service live at the help desk Measure: % of help desk live support available	75%	75%	75%	Service
Goal: To provide 24/7 support within 15 minutes for priority one incidents Measure: % of callbacks made within 15 minutes for priority one incidents	95%	95%	95%	Service
Goal: To reduce the % of employee fails on cybersecurity testing Measure: % of employees failing cybersecurity testing	20%	2%	>1%	Education Financial

INFORMATION TECHNOLOGY SERVICES

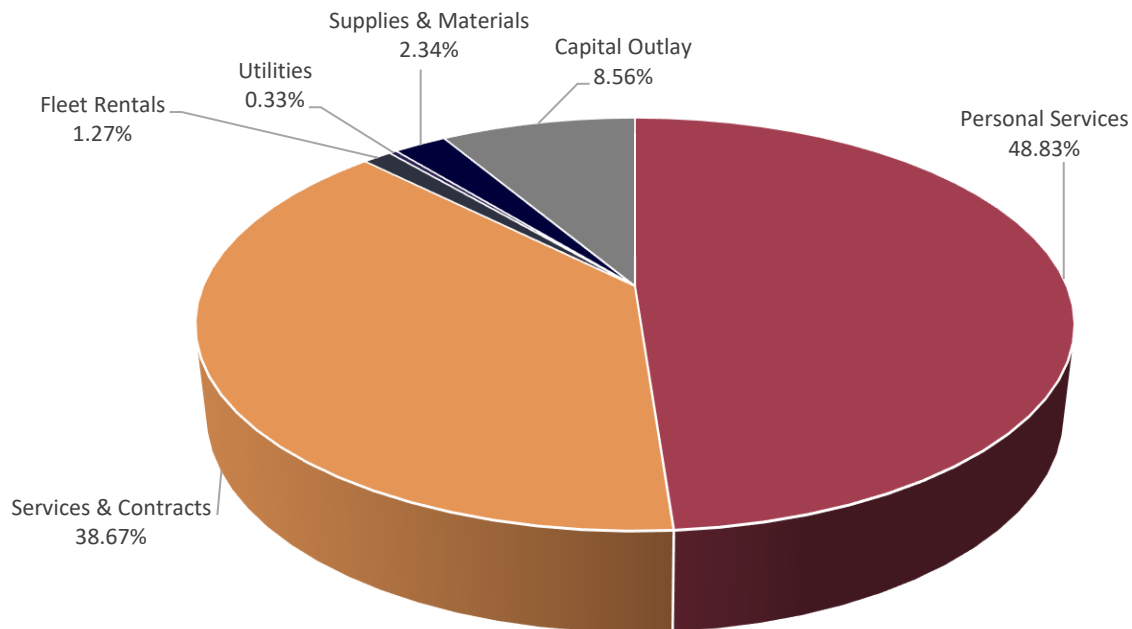


Figure 51 – Information Technology Services – Expenditures by Type

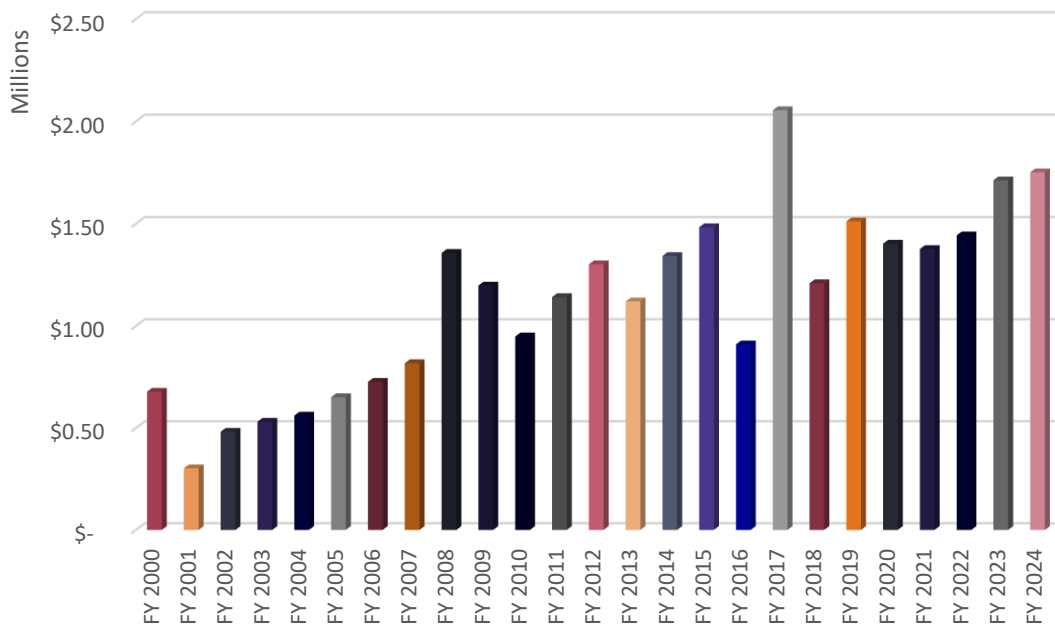


Figure 52 – Information Technology Services - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	91,809	92,174	129,244	37,070	40.22%
Services & Contracts	-	-	30,987	26,853	32,399	5,546	20.65%
Fleet Rentals	-	-	730	872	934	62	7.11%
Utilities	-	-	362	503	503	-	0.00%
Supplies & Materials	-	-	196	300	300	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	124,083	120,702	163,380	42,678	35.36%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
-	-	1	1	1	1	1.5	0.5

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

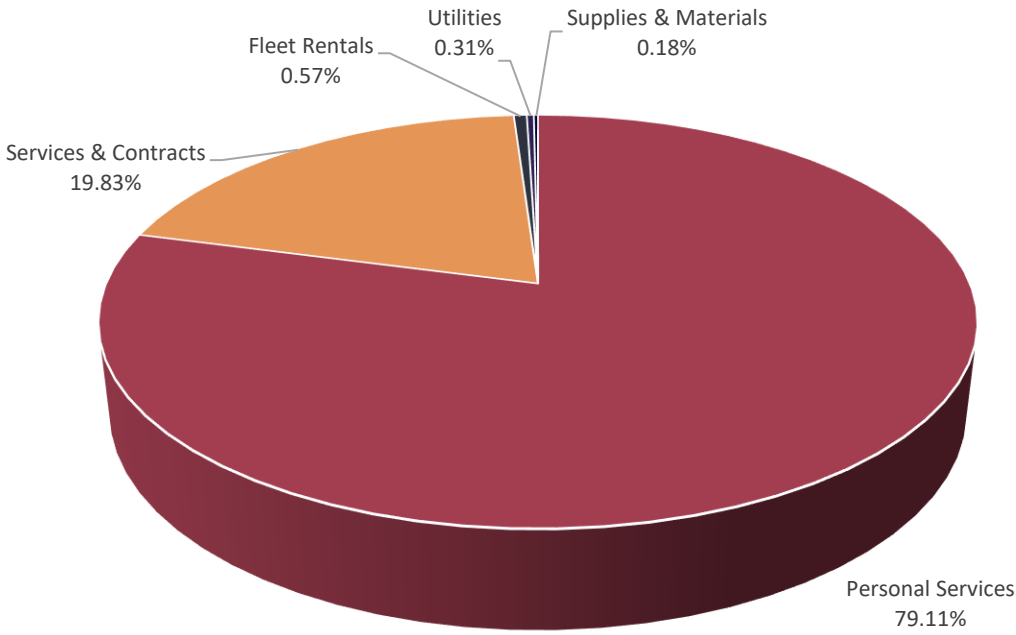


Figure 53 – Public Information – Expenditures by Type

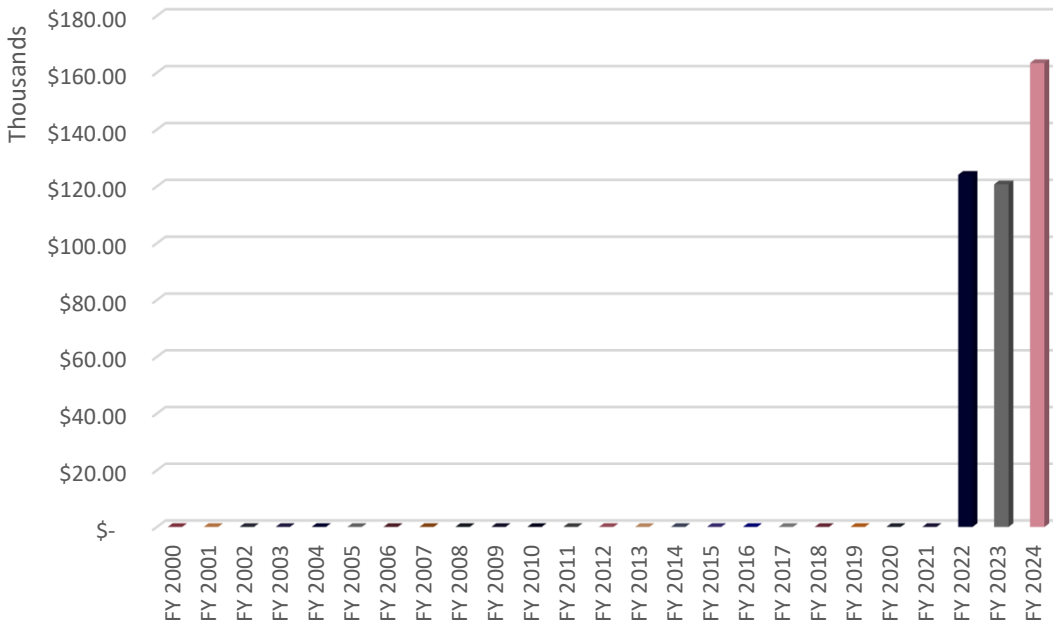


Figure 54 – Public Information - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,232,366	1,202,650	1,236,916	1,315,687	1,435,496	119,809	9.11%
Services & Contracts	184,410	158,438	185,047	181,842	195,089	13,247	7.28%
Fleet Rentals	24,396	21,452	21,265	18,115	19,696	1,581	8.73%
Utilities	5,614	523	508	563	563	-	0.00%
Supplies & Materials	19,125	14,889	8,690	16,995	16,995	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,465,641	1,397,952	1,452,425	1,533,202	1,667,839	134,637	8.78%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
21	21	21	21	20	21	21	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce missed telephone calls by 50% annually Measure: % of missed telephone calls	3%	3%	2%	Service
Goal: To reduce wait time to less than 5 minutes 100% of the time Measure: % of customers assisted within 5 minutes	98.5%	98.5%	99%	Service



TAX COMMISSIONER

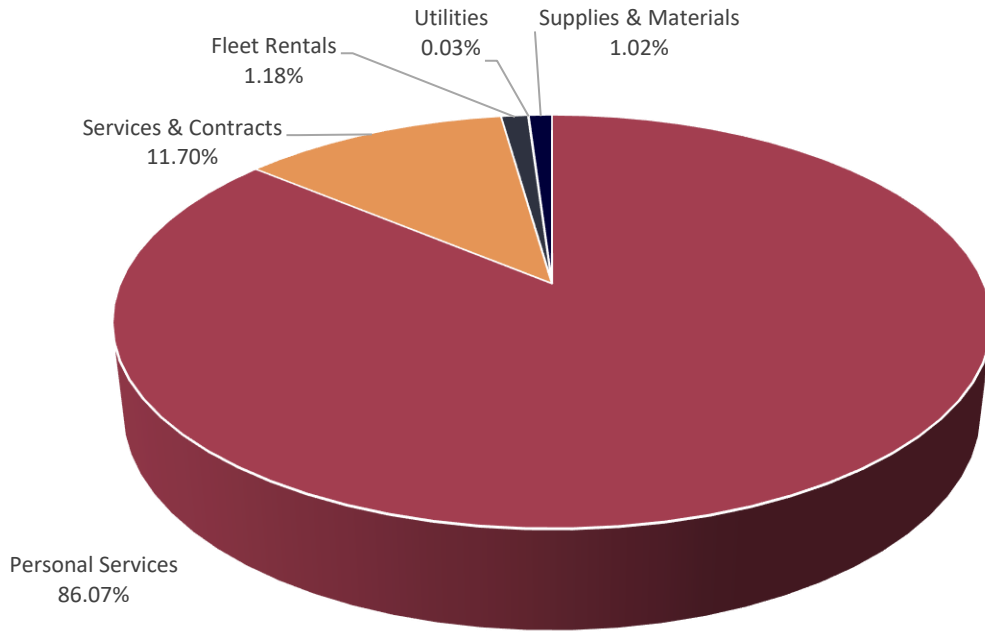


Figure 55 – Tax Commissioner – Expenditures by Type

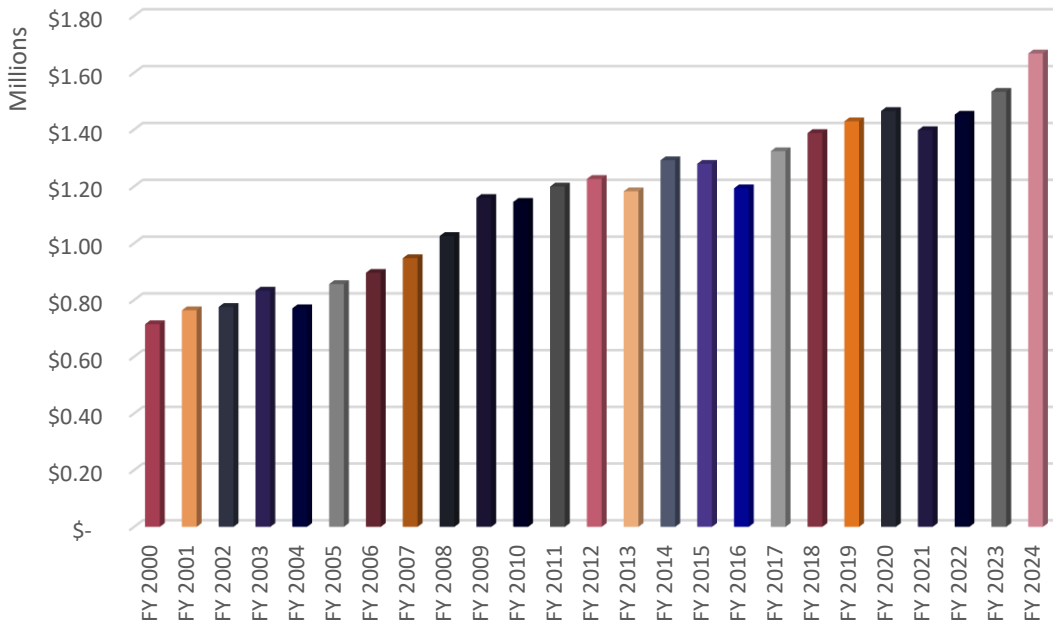


Figure 56 – Tax Commissioner - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,335,004	1,301,591	1,198,691	1,290,009	1,328,376	38,367	2.97%
Services & Contracts	356,187	511,370	585,517	548,198	654,074	105,876	19.31%
Fleet Rentals	28,983	31,534	32,203	26,594	57,312	30,708	115.51%
Utilities	5,074	4,922	2,362	2,204	2,220	16	0.73%
Supplies & Materials	11,547	13,801	16,050	18,788	13,300	(5,488)	(29.21)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,736,795	1,863,219	1,834,823	1,885,793	2,055,282	169,489	8.99%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
22	22	20	21	21	21	21	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To inspect one third of parcels annually Measure: % of parcels inspected	35%	32%	33%	Education Financial Service
Goal: To have value in dispute below 5% by September 1 st Measure: % of value in dispute under appeal	<5%	<5%	<5%	Financial Service
Goal: To have digest files ready for the Board of Commissioners by July 20 th Measure: Date that the digest is ready for the Board of Commissioners	7/15	7/15	7/15	Financial Service



BOARD OF ASSESSORS

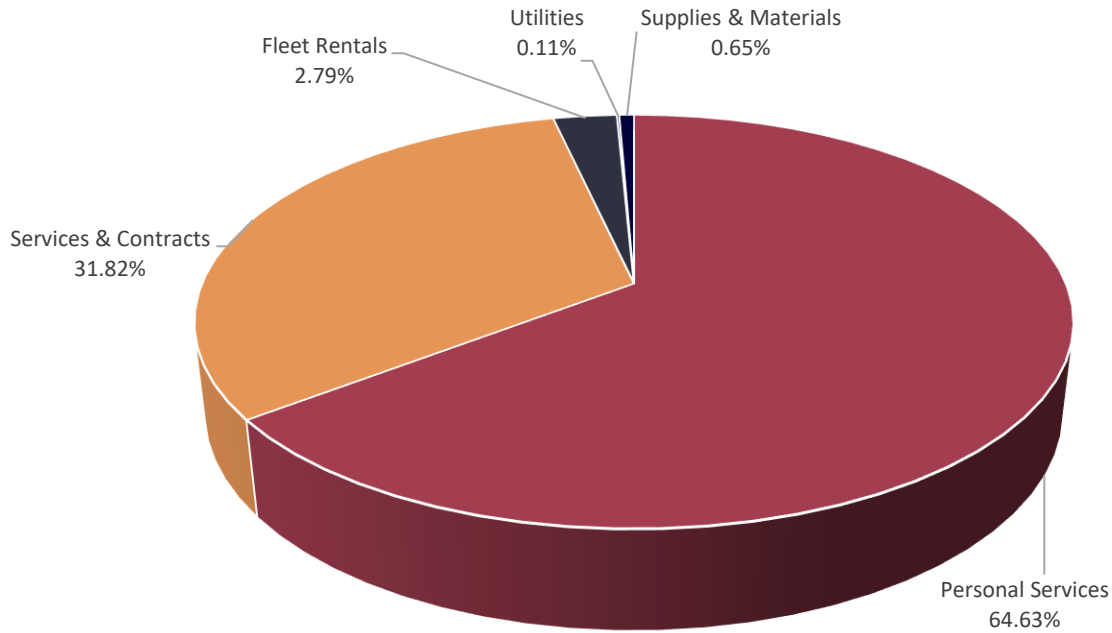


Figure 57 – Board of Assessors – Expenditures by Type

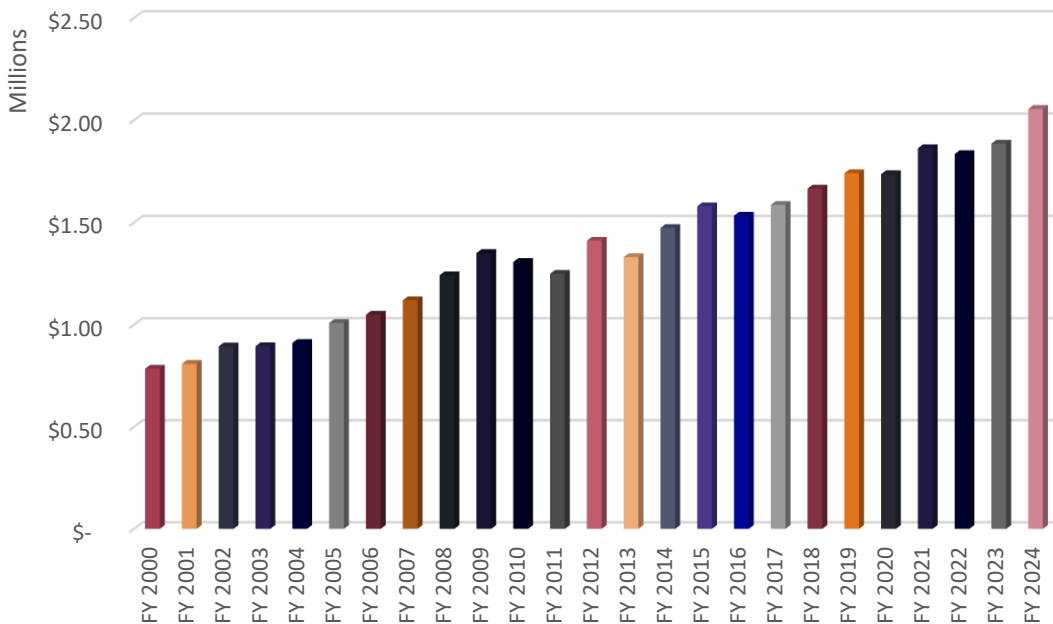


Figure 58 – Board of Assessors - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,020,013	0,031,414	1,084,427	1,180,814	1,249,597	68,783	5.83%
Services & Contracts	592,824	554,793	571,331	700,109	774,863	74,754	10.68%
Fleet Rentals	45,296	42,875	49,777	46,077	74,700	28,623	62.12%
Utilities	893,687	892,112	869,769	860,874	792,919	(67,955)	(7.89)%
Supplies & Materials	74,850	67,713	61,990	51,350	61,904	10,554	20.55%
Capital Outlay	114,961	118,392	66,664	-	142,000	142,000	100.00%
Debt Service	1,051,850	1,048,345	1,049,935	1,883,508	1,850,508	(33,144)	(1.76)%
	3,793,481	3,755,643	3,753,893	4,722,732	4,946,347	223,615	4.73%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
20	20	22	22	21	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



FACILITIES MAINTENANCE

Performance Measure	FY 2022	FY 2023	FY 2024	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%	Safety Quality of Life Financial Service
<p>Goal: To replace paint and carpet in 20% of all major facilities annually</p> <p>Measure: % of paint and carpet replaced</p>	5%	4%	20%	Safety Quality of Life Financial 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%	Safety Quality of Life Financial Service
<p>Goal: To complete all requests for service within 5 business days 90% of the time</p> <p>Measure: Average # of days to complete requests for service</p>	5	6	5	Financial Service



FACILITIES MAINTENANCE

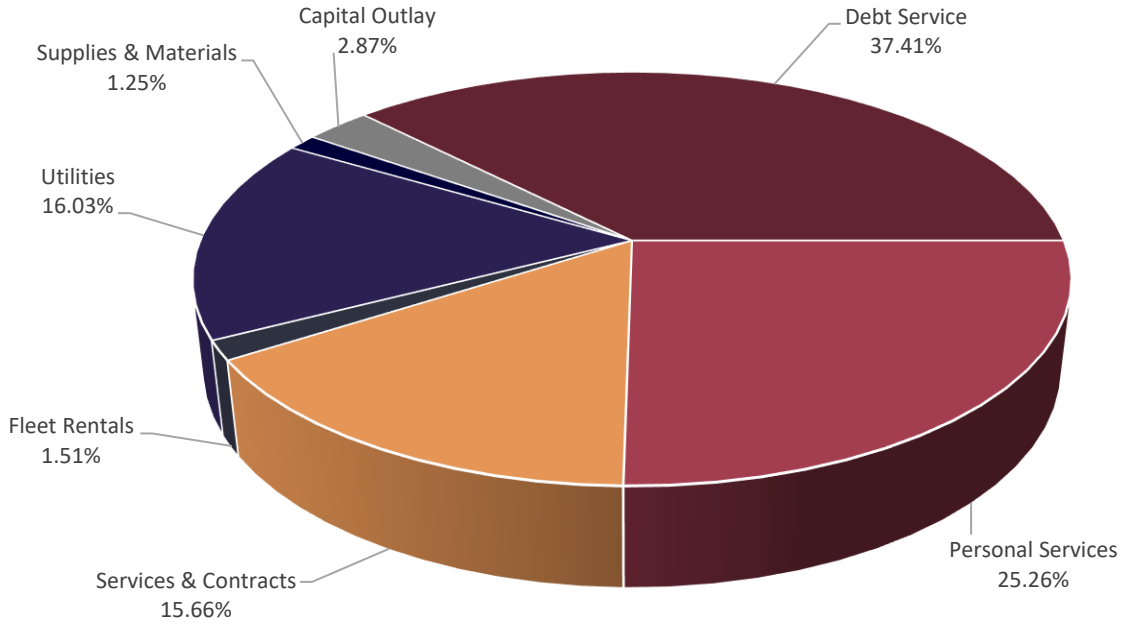


Figure 59 – Facilities Maintenance – Expenditures by Type

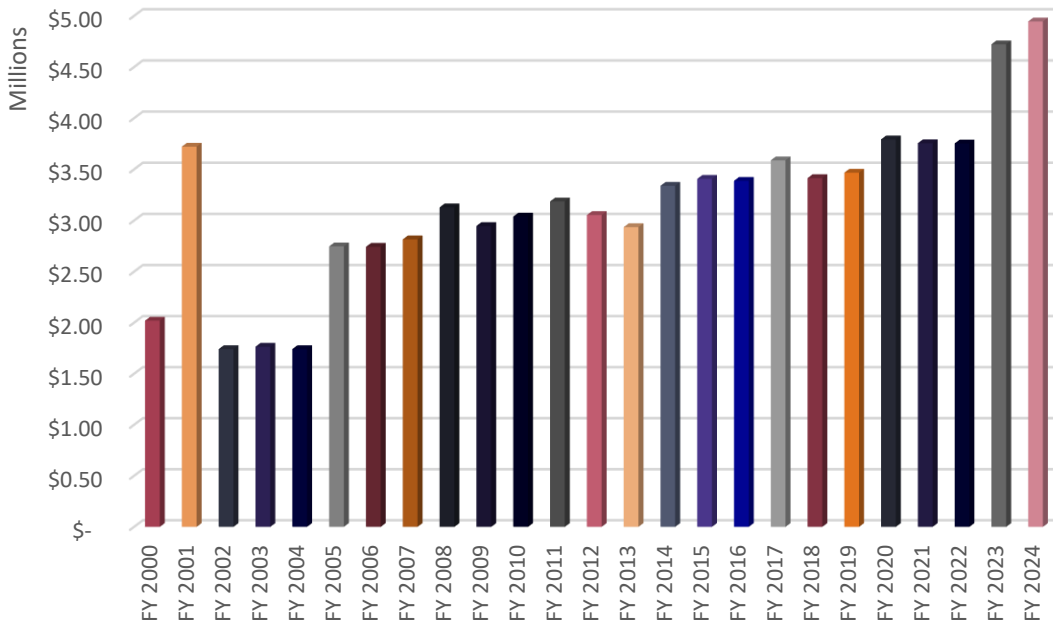


Figure 60 – Facilities Maintenance - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	567,645	531,299	594,488	592,143	794,756	202,613	34.22%
Services & Contracts	37,256	21,720	12,155	10,850	17,530	6,680	61.57%
Fleet Rentals	19,444	19,375	19,144	20,441	23,268	2,827	13.83%
Utilities	5,008	4,462	4,085	4,483	4,358	(125)	(2.79)%
Supplies & Materials	749	2,263	313	3,000	4,300	1,300	43.33%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	630,102	579,119	630,184	630,917	844,212	213,295	33.81%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
6.5	7	7	6	8	8	8	2

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



ENGINEERING SERVICES

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To maintain 100% compliance with NPDES requirements Measure: % of compliance with NPDES requirements	100%	100%	100%	Safety Quality of Life Financial Service
Goal: To maintain 100% PACES rating for paved roads Measure: % of compliance with PACES	100%	100%	100%	Safety Quality of Life Financial Service
Goal: To provide lot inspection within 24 hours of requests Measure: % of lot inspections completed within 24 hours of request	100%	100%	100%	Safety Quality of Life Financial Service

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ENGINEERING SERVICES

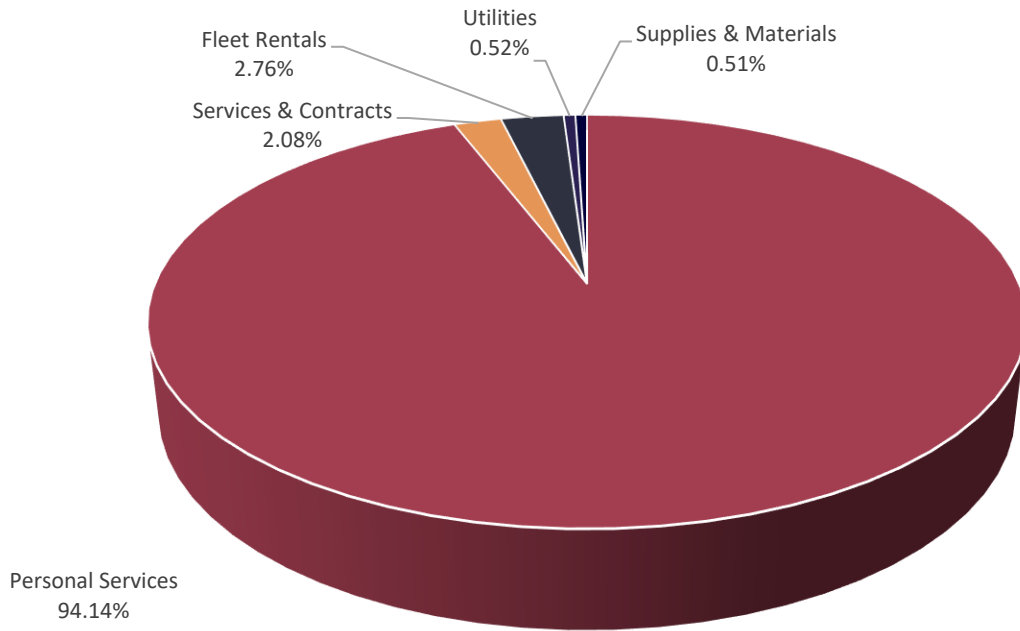


Figure 61 – Engineering Services – Expenditures by Type

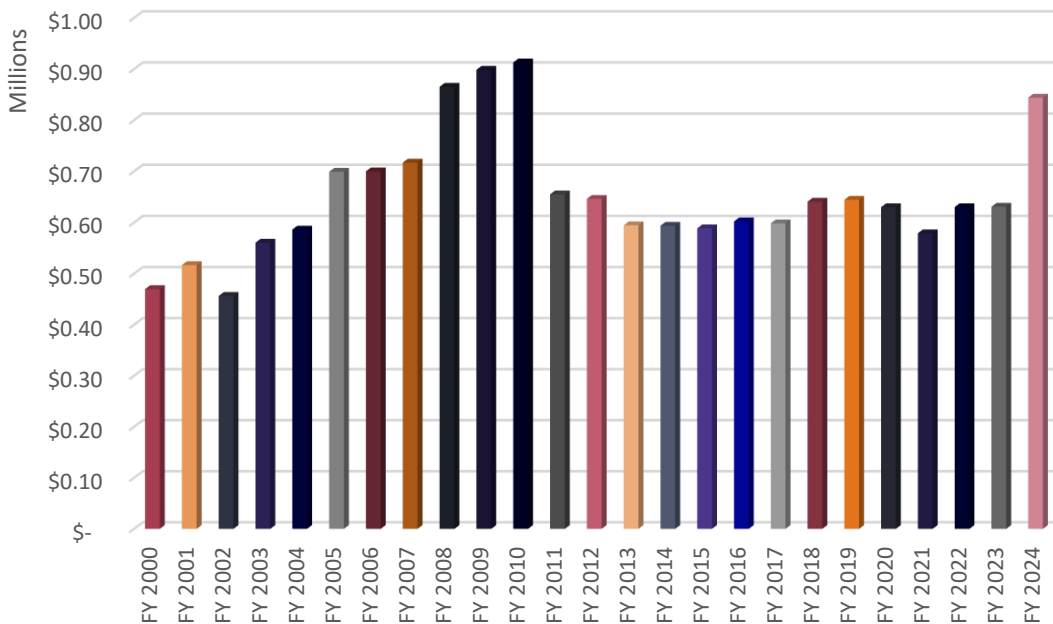


Figure 62 – Engineering Services - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	362,103	361,278	370,305	410,420	478,019	67,599	16.47%
Services & Contracts	94,061	92,940	91,004	101,101	62,540	(38,561)	(38.14)%
Fleet Rentals	14,763	18,445	14,763	8,557	18,242	9,685	113.18%
Utilities	3,035	2,791	2,988	3,124	1,706	(1,418)	(45.39)%
Supplies & Materials	1,733	1,126	2,076	1,500	1,500	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	475,695	476,580	481,135	524,702	562,007	37,305	7.11%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
14	14	14	15	20	20	20	5

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To utilize ADR to dispose of at least 90% of cases annually	90%	92%	90%	Financial Service
Measure: % of cases settled through ADR				



SUPERIOR COURT

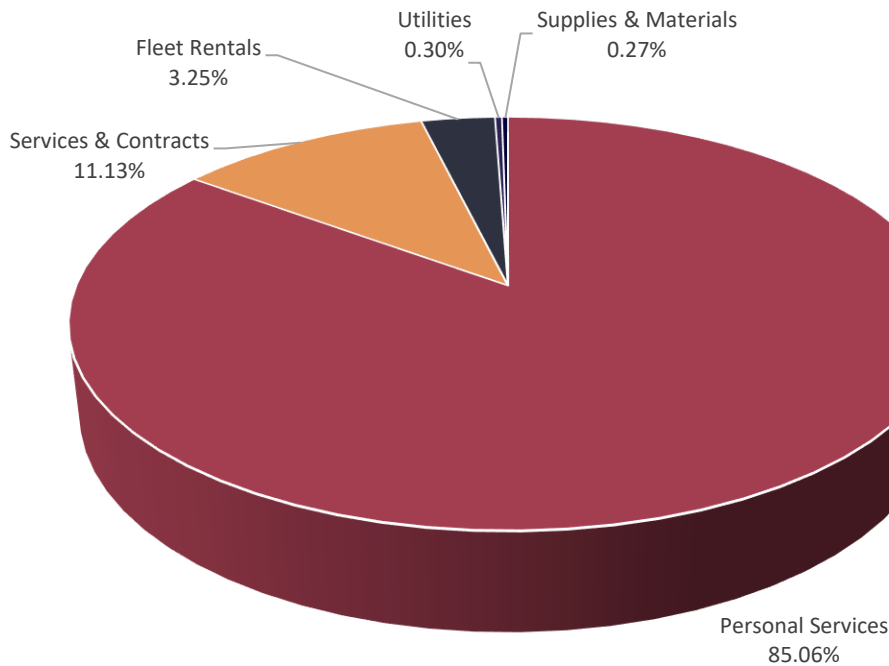


Figure 63 – Superior Court – Expenditures by Type

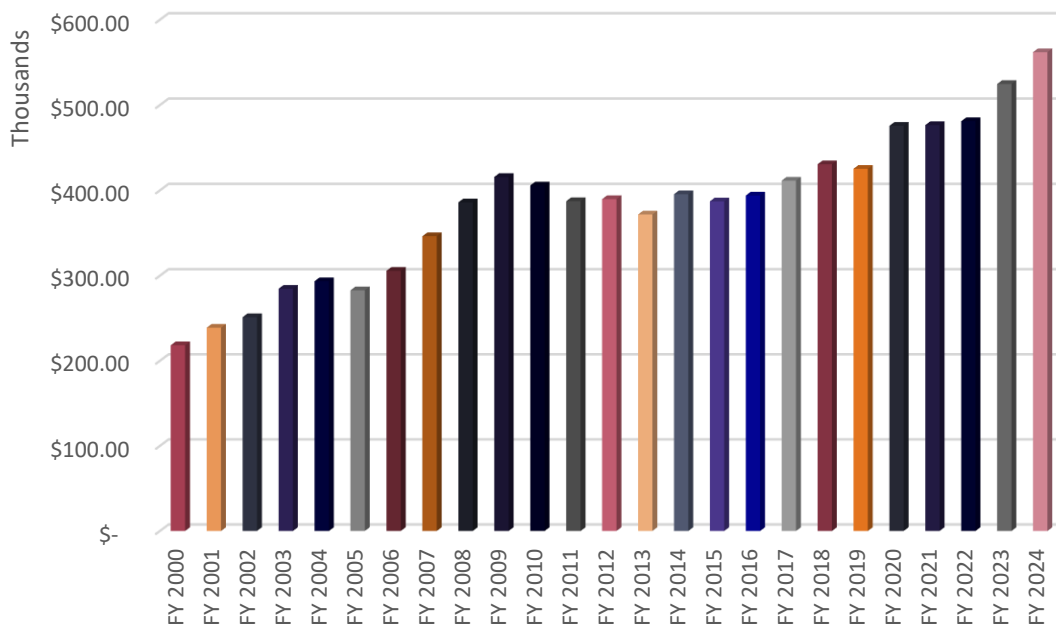


Figure 64 – Superior Court - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	67,491	68,056	68,017	66,530	71,959	5,429	8.16%
Services & Contracts	46,754	48,832	48,076	48,100	48,100	-	0.00%
Fleet Rentals	6,079	1,927	2,867	3,283	4,826	1,543	47.00%
Utilities	501	487	444	500	500	-	0.00%
Supplies & Materials	352	38	197	170	245	75	44.12%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	121,178	119,341	119,602	118,583	125,630	7,047	5.94%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
1	1	1	1	1	1	1	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To increase number of releases by 3% annually Measure: % increase in pre-trial releases	1%	-	2%	Safety Quality of Life Financial Service
Goal: To increase the number of participants employed by 3% annually Measure: % increase in employment	2%	1%	3%	Safety Quality of Life Financial Services
Goal: To increase the number of participants in treatment programs by 10% annually Measure: % of participants in treatment programs	16%	18%	19%	Safety Quality of Life Financial Services



COMMUNITY CORRECTIONS

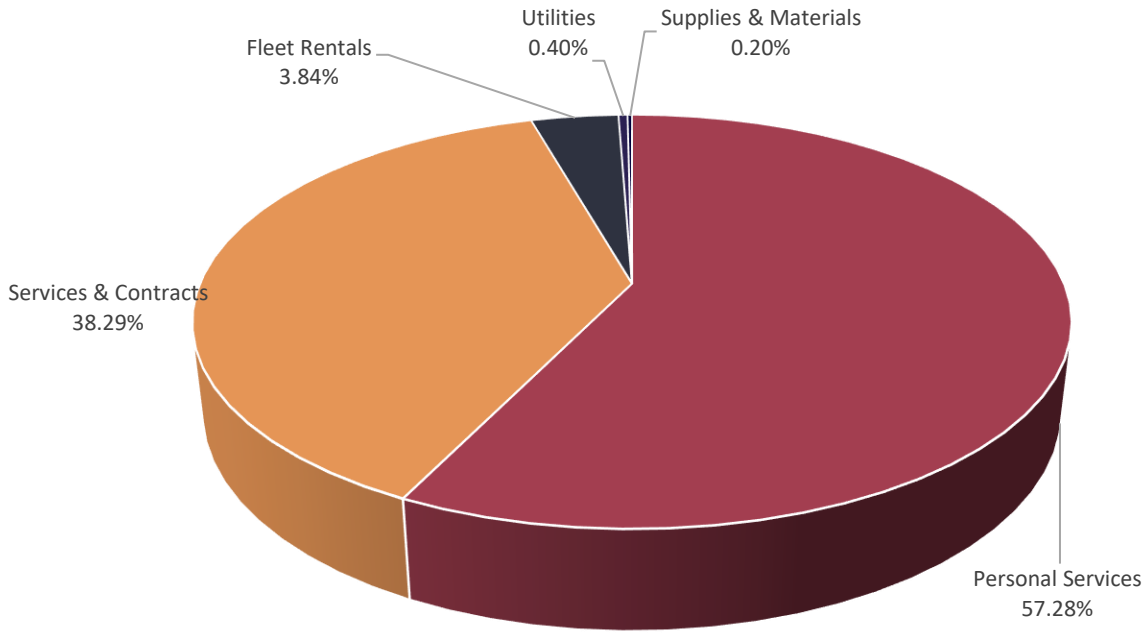


Figure 65 – Community Corrections – Expenditures by Type

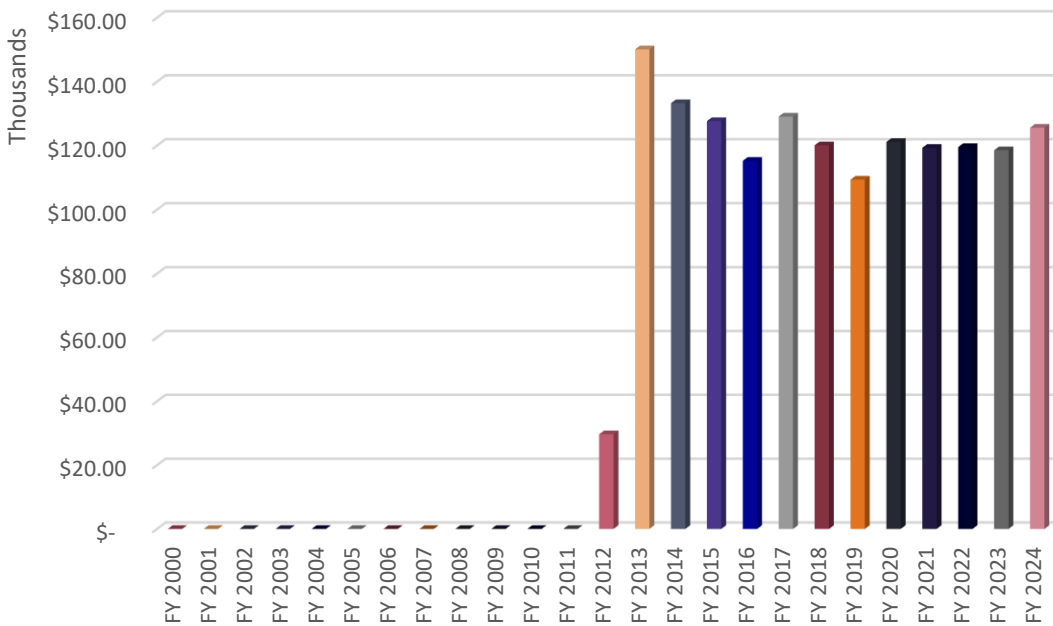


Figure 66 – Community Corrections - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,301,979	1,320,487	1,423,186	1,517,566	1,601,002	83,436	5.50%
Services & Contracts	179,133	131,100	249,076	213,353	213,353	-	0.00%
Fleet Rentals	87,826	120,516	91,452	51,895	53,088	1,193	2.30%
Utilities	857	674	621	677	677	-	0.00%
Supplies & Materials	14,977	15,925	12,888	17,000	17,000	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,584,772	1,588,702	1,777,223	1,800,491	1,885,120	84,629	4.70%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
23	23	25	26	26	26	26	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce wait times for citations to less than 10 minutes Measure: % of customers waiting for more than 10 minutes	10%	5%	4%	Financial Service
Goal: To reduce wait time for real estate customers to less than 20 minutes Measure: % of real estate customers waiting more than 20 minutes	<1%	<1%	<1%	Safety Quality of Life Financial Services



CLERK OF COURT

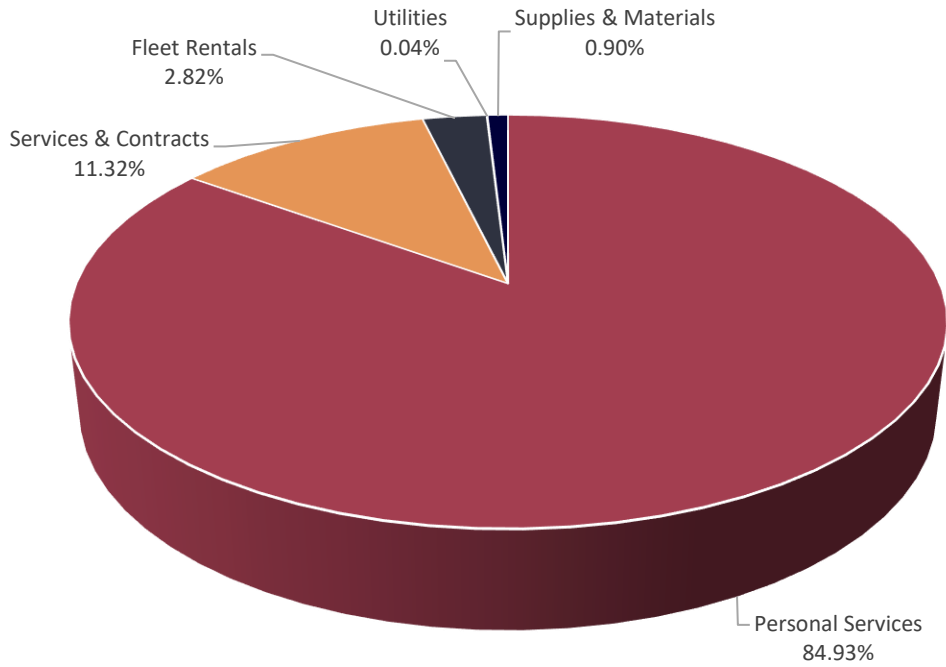


Figure 67 – Clerk of Court – Expenditures by Type

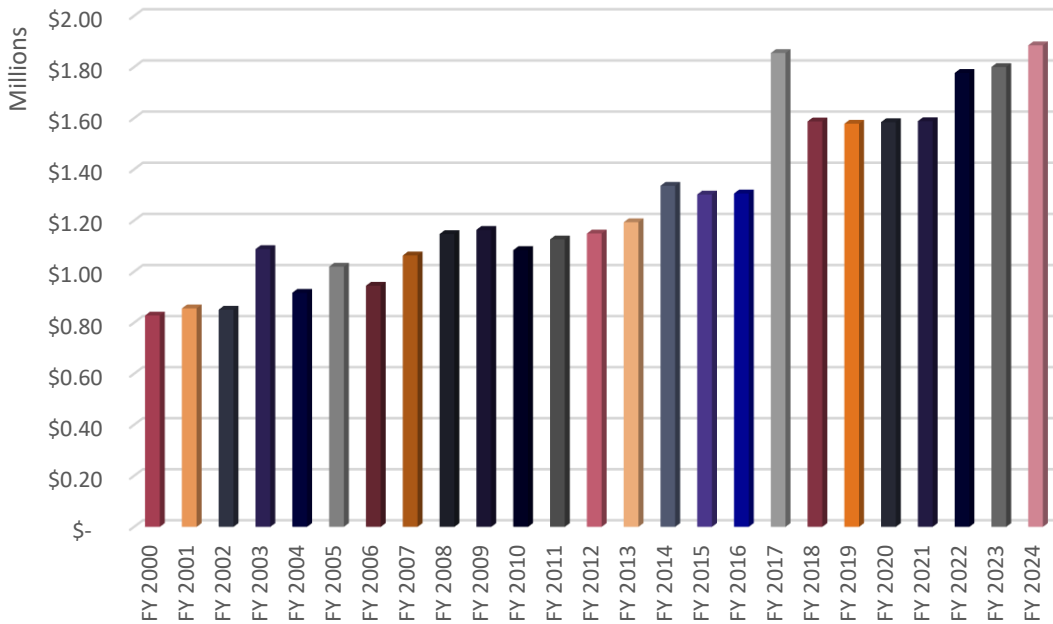


Figure 68 – Clerk of Court - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	624,522	633,258	655,678	672,787	694,605	21,818	3.24%
Services & Contracts	133,465	180,269	189,695	215,864	214,184	(1,680)	(0.78)%
Fleet Rentals	31,763	40,547	28,072	20,856	23,046	2,190	10.50%
Utilities	77	1,431	1,307	1,540	1,540	-	0.00%
Supplies & Materials	10,649	6,340	12,824	6,000	7,500	1,500	25.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	800,476	861,846	887,575	917,047	940,875	23,828	2.60%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
7	7	7	7	7	7	7	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To foster relationships through community outreach Measure: # of programs participated in	15	15	15	Safety Quality of Life Education
Goal: To increase graduates of the DUI program Measure: # of participants graduating	50	50	50	Safety Quality of Life Financial Service
Goal: To divert cases from probation through a traffic violations bureau Measure: # of cases diverted through a traffic violations bureau	-	10,000	10,000	Safety Quality of Life Financial Service

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STATE COURT

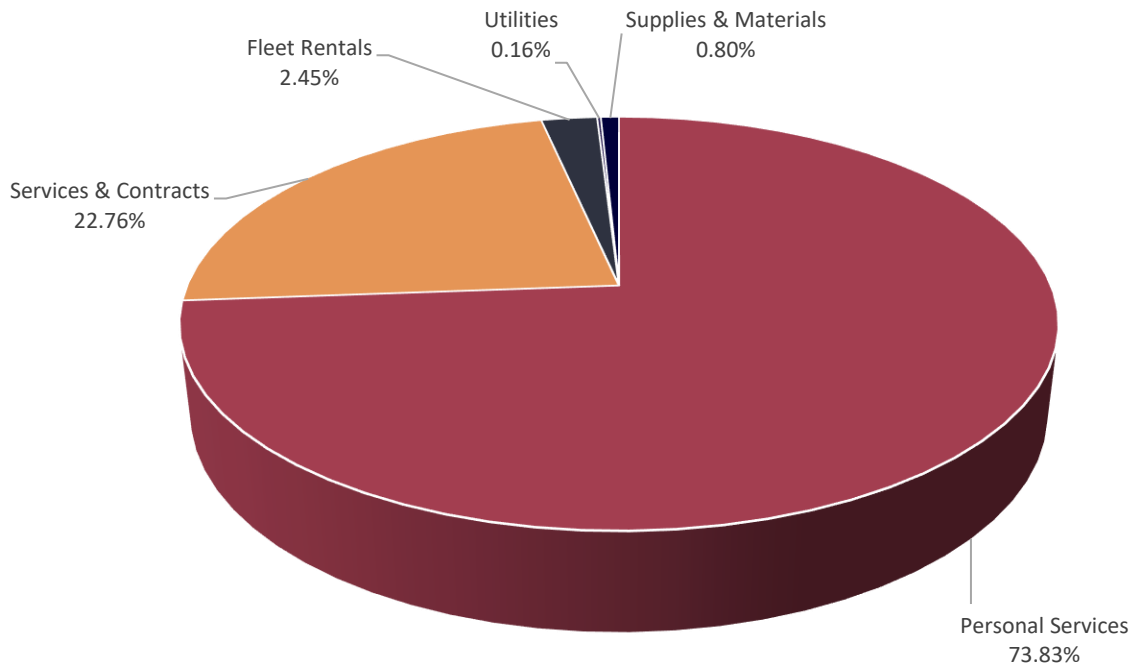


Figure 69 - State Court – Expenditures by Type

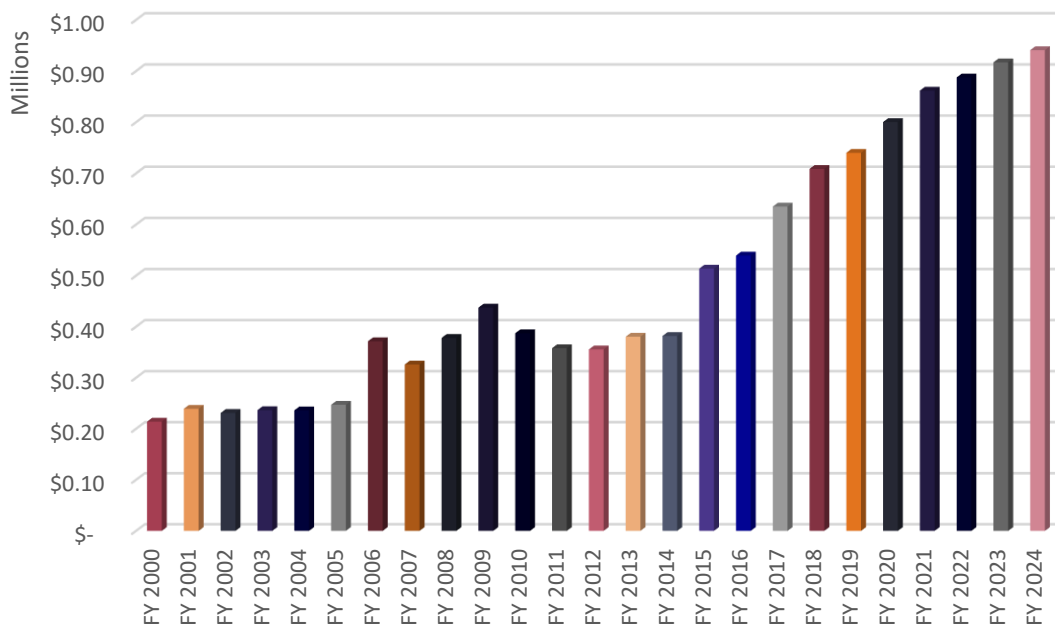


Figure 70 – State Court - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	493,665	496,057	511,643	505,976	556,255	50,279	9.94%
Services & Contracts	1,720	26,732	31,804	40,371	62,244	21,873	54.18%
Fleet Rentals	17,447	29,156	23,422	14,446	15,443	997	6.90%
Utilities	116	47	47	47	47	-	0.00%
Supplies & Materials	6,912	6,907	5,921	6,500	9,275	2,775	42.69%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	519,859	558,898	572,837	567,340	643,264	75,924	13.38%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
6	6	6	6	6	7	7	1



SOLICITOR GENERAL

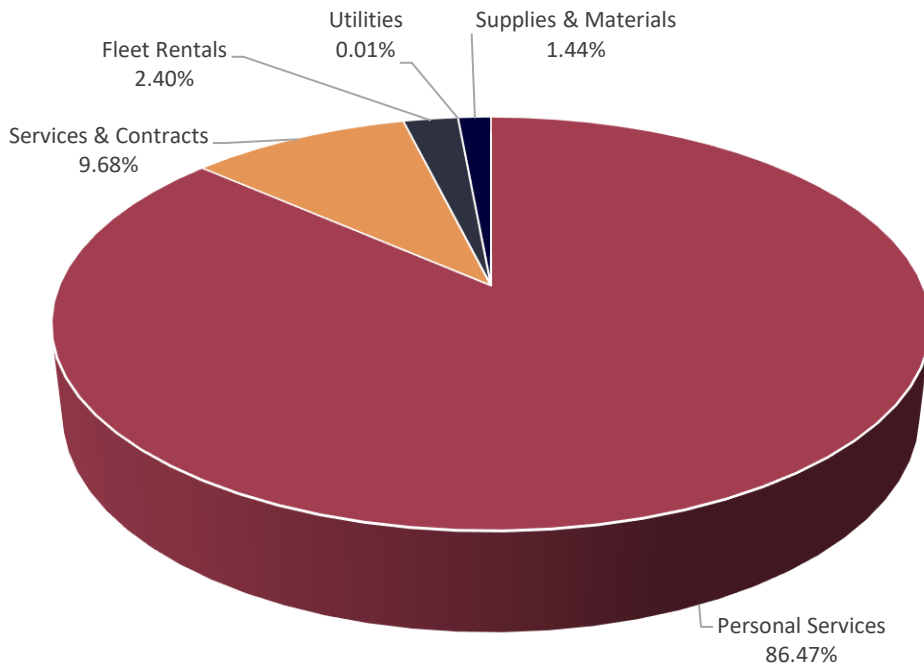


Figure 71 – Solicitor General – Expenditures by Type

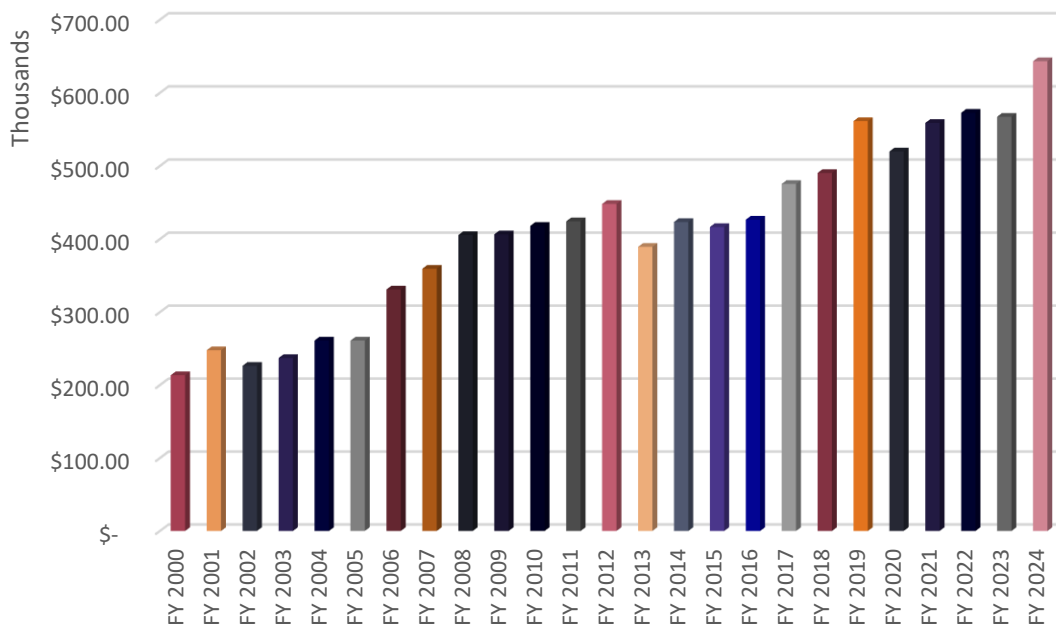


Figure 72 – Solicitor General - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	839,954	862,634	931,183	985,978	1,040,126	54,145	5.49%
Services & Contracts	45,455	41,582	46,126	52,971	54,843	1,872	3.53%
Fleet Rentals	74,402	97,632	86,557	78,525	89,509	10,984	13.99%
Utilities	4,812	4,738	4,622	5,317	4,852	(465)	(8.75)%
Supplies & Materials	7,387	7,802	9,921	7,000	8,300	1,300	18.57%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	972,010	1,014,388	1,078,409	1,129,791	1,197,630	67,839	6.00%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
12	12	12	13	13	13	13	-

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



MAGISTRATE COURT

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To hold first appearance hearings within 24 hours of arrest Measure: % of defendants having first appearances within 24 hours of arrest	95%	100%	100%	Safety Quality of Life Service
Goal: To schedule and hold preliminary hearings within 10 days of request Measure: % of preliminary hearings held within 10 days of request	90%	100%	100%	Safety Quality of Life Service
Goal: To be presented with probable cause within 24 hours for warrantless arrests Measure: % of probable cause presented within 24 hours of arrest	98%	100%	100%	Safety Quality of Life Service



MAGISTRATE COURT

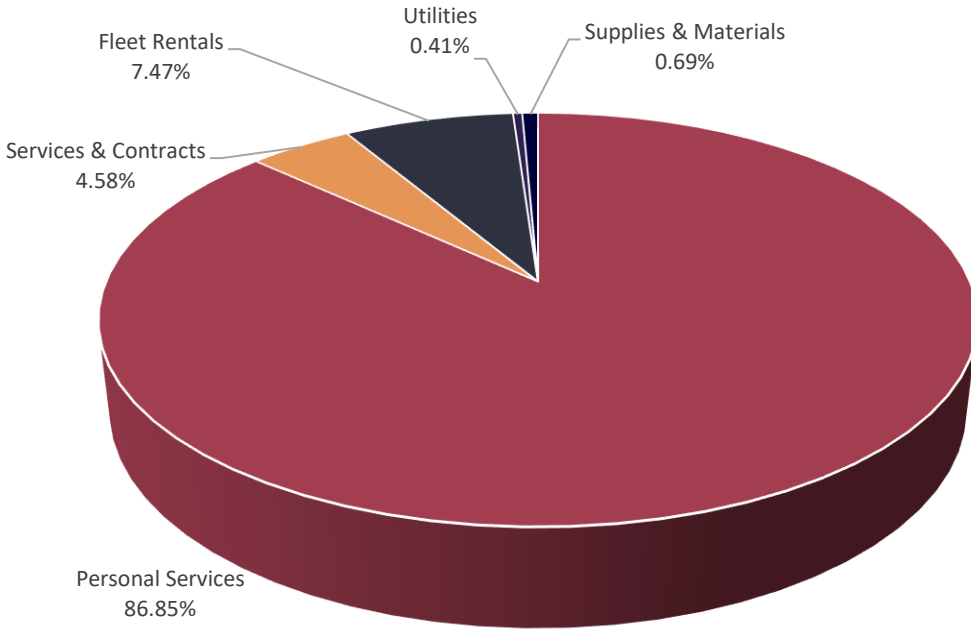


Figure 73 – Magistrate Court – Expenditures by Type

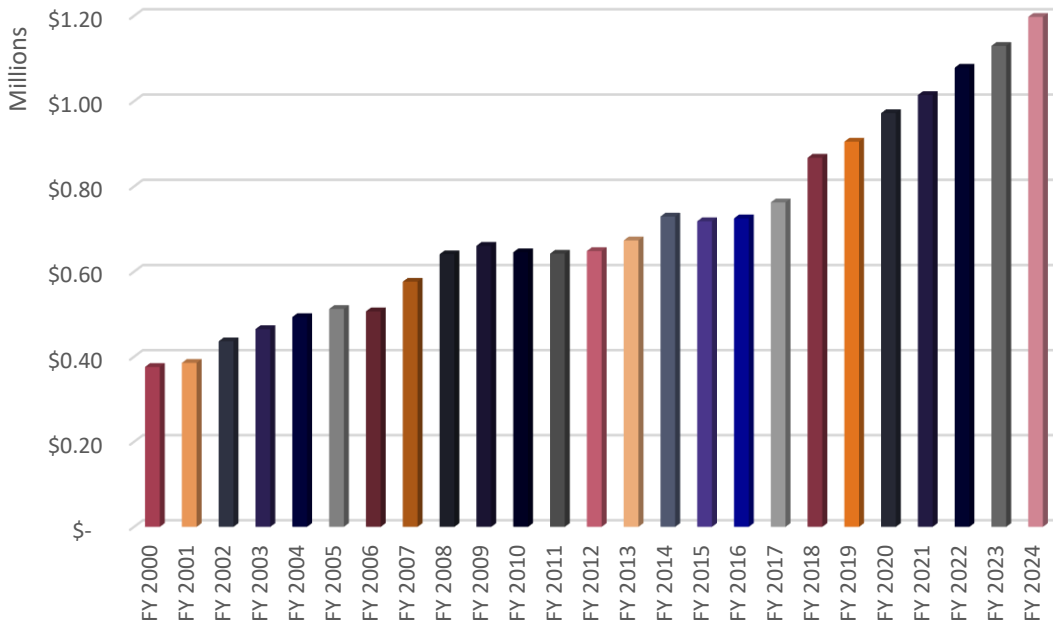


Figure 74 – Magistrate Court - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	432,576	455,368	474,140	494,377	573,061	78,684	15.92%
Services & Contracts	13,607	10,131	14,169	19,005	19,581	576	3.03%
Fleet Rentals	30,489	42,005	45,047	35,670	37,363	1,693	4.75%
Utilities	1,148	1,030	944	1,055	55	(1000)%	(94.79)%
Supplies & Materials	4,615	8,303	4,631	4,250	4,750	500	11.76%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	482,436	516,837	538,931	554,357	634,810	80,453	14.51%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
7	7	7	7	7	7	8	1

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To develop a quarterly lunch and learn for conservators to teach them about planning, management and reporting Measure: % of quarterly lunch and learn program implemented	0%	10%	20%	Safety Quality of Life Education Service
Goal: To continue to make improvements to the website to allow citizens to conduct more service remotely Measure: % of website improvements implemented	10%	25%	50%	Safety Quality of Life Service



PROBATE COURT

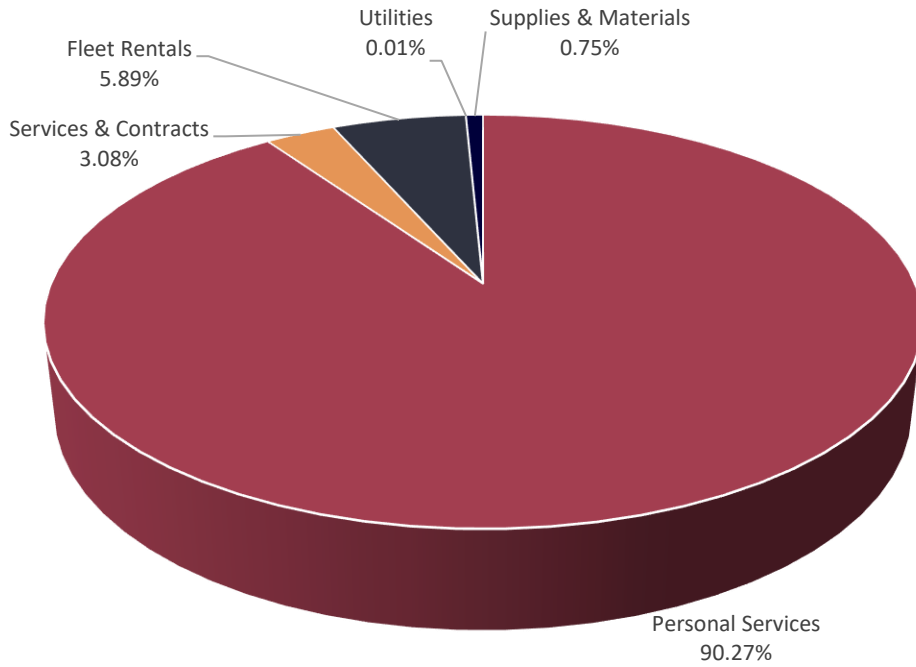


Figure 75 - Probate Court – Expenditures by Type

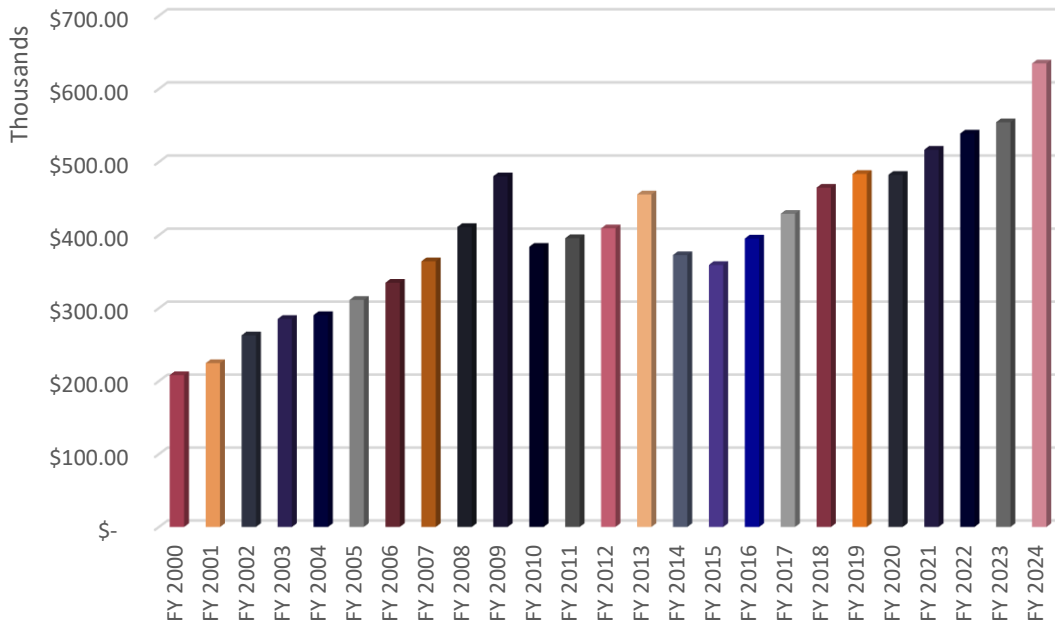


Figure 76 – Probate Court - Expenditure History



JUVENILE COURT

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

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	105,976	158,785	157,690	158,920	158,903	(17)	(0.01)%
Services & Contracts	73,219	68,485	32,991	43,787	43,787	-	0.00%
Fleet Rentals	-	-	30	38	26	(12)	(31.58)%
Utilities	-	352	444	500	500	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	179,195	227,622	191,155	203,245	203,216	(29)%	(0.01)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
2	3	3	3	3	4	3	-



JUVENILE COURT

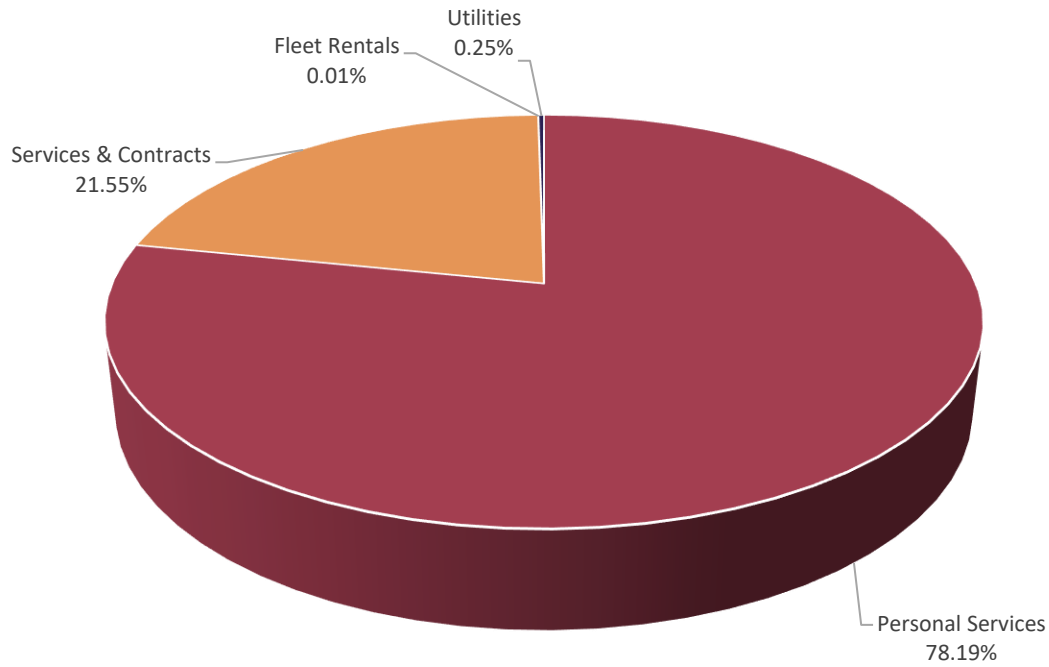


Figure 77 – Juvenile Court – Expenditures by Type

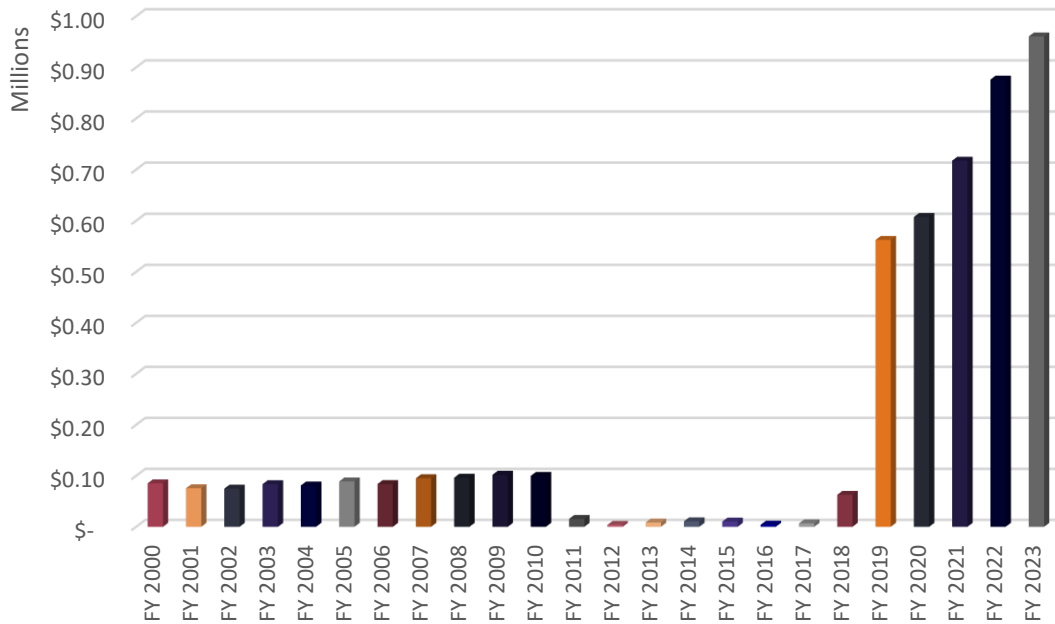


Figure 78 – Juvenile Court - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	548,433	668,482	764,658	906,418	956,877	50,459	5.57%
Services & Contracts	40,491	33,366	31,360	36,727	42,713	5,986	16.30%
Fleet Rentals	4,522	5,783	7,835	9,885	13,390	3,505	35.46%
Utilities	2,859	3,452	3,725	4,391	4,452	61	1.39%
Supplies & Materials	10,944	6,219	4,881	3,000	14,184	11,184	372.80%
Capital Outlay	-	-	-	-	24,000	24,000	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	607,249	717,303	812,459	960,421	1,055,616	95,195	9.91%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
9	12	14	14	14	14	14	-

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 Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce probation violations for non-payment by 5% annually	5%	5%	5%	Safety Quality of Life Education Service
Measure: % reduction in non-payment violations				



PROBATION

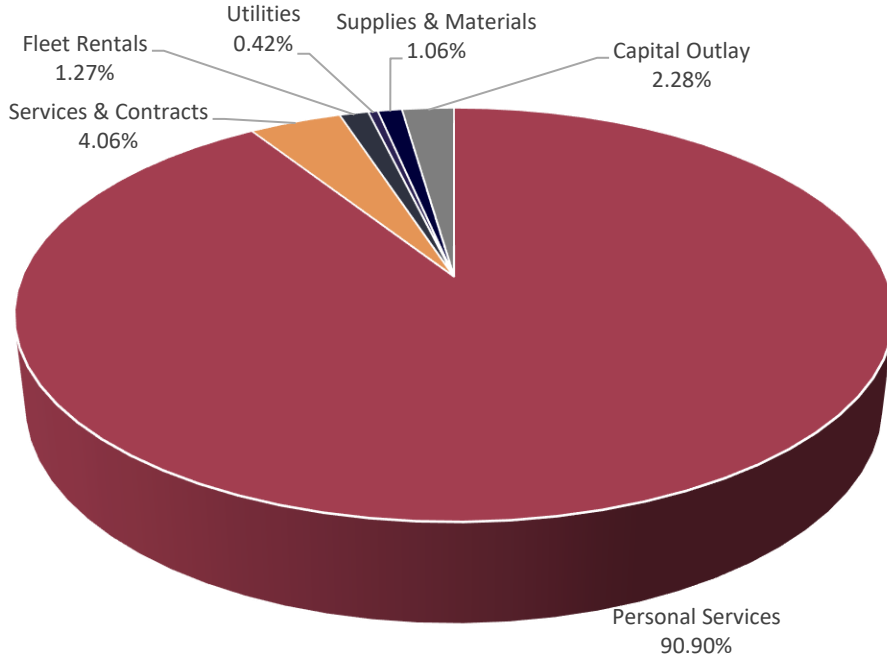


Figure 79 – Probation – Expenditures by Type

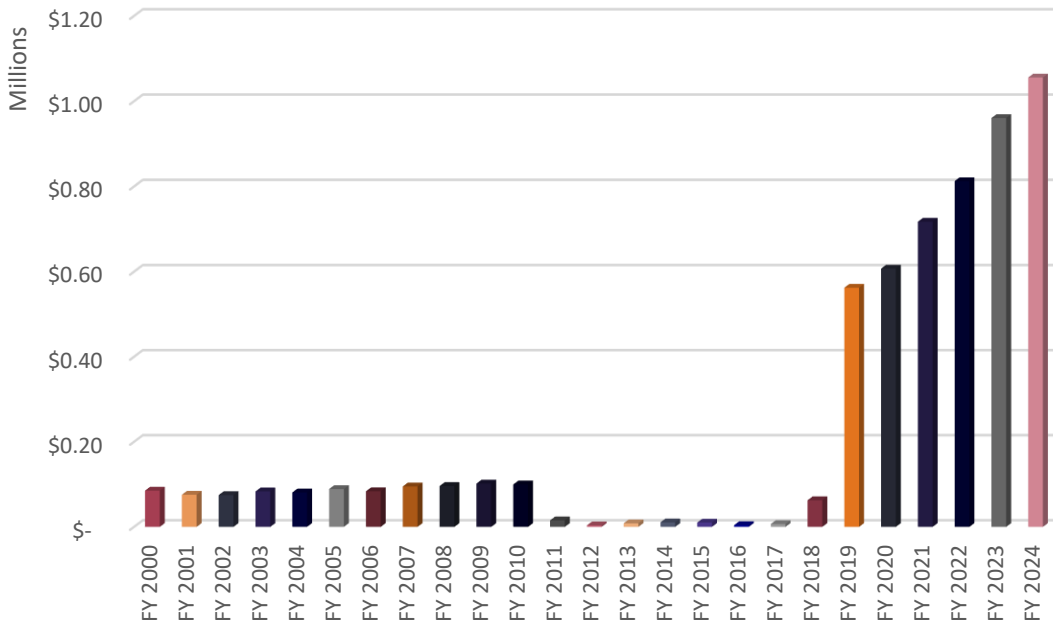


Figure 80 – Probation - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	15,561,687	15,333,288	15,220,143	15,355,033	16,281,184	926,151	6.03%
Services & Contracts	2,929,671	2,896,385	4,000,296	4,614,542	4,847,679	233,137	5.05%
Fleet Rentals	1,280,456	1,238,351	1,344,778	1,300,570	1,604,455	303,885	23.37%
Utilities	294,259	73,767	69,947	78,855	76,550	(2,305)	(2.92)%
Supplies & Materials	72,106	71,640	57,494	61,150	60,400	(750)	(1.23)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	20,138,179	19,613,461	20,692,659	21,410,150	22,870,268	1,460,118	6.82%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
238	238	237	237	238	238	238	1



SHERIFF

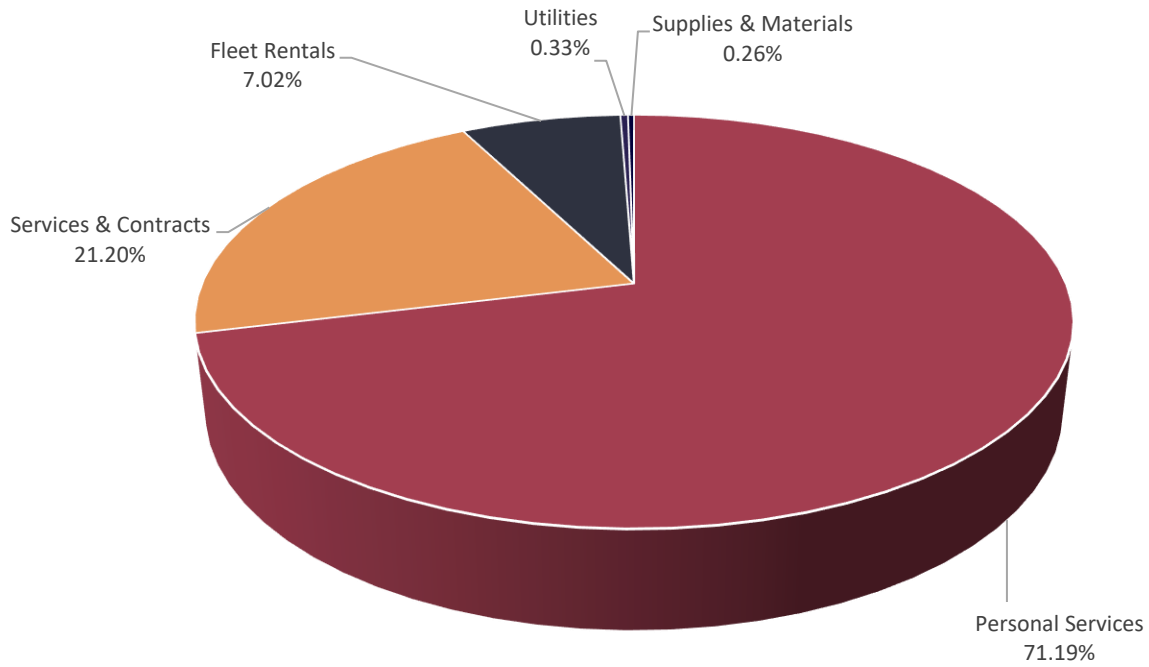


Figure 81 – Sheriff – Expenditures by Type

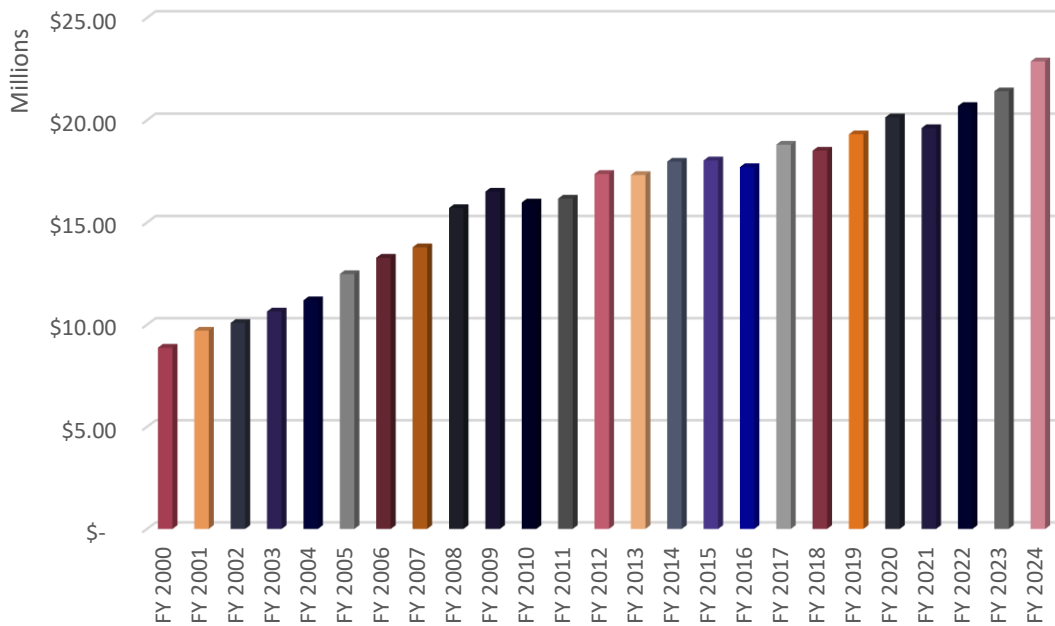


Figure 82 – Sheriff - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	712,658	713,301	783,017	792,527	970,743	178,216	22.49%
Services & Contracts	136,558	132,293	132,649	138,091	141,135	3,044	2.20%
Fleet Rentals	27,184	39,032	38,806	47,145	50,653	3,508	7.44%
Utilities	4,441	5,204	4,761	5,225	5,725	500	9.57%
Supplies & Materials	4,958	6,643	7,716	9,896	14,586	4,690	47.39%
Capital Outlay	-	-	9,571	-	40,000	40,000	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	885,799	896,473	976,520	992,884	1,222,842	229,958	23.16%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
14	14	14	15	12	17	15	-

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To increase the percentage of stray animals reclaimed or TNR'd (Trap/Neuter/Release) Measure: % of strays reclaimed or TNR'd	15%	18%	20%	Safety Quality of Life Education Financial Service
Goal: To increase the ratio of animal out v euthanized Measure: % of live animals out	59.6%	60%	65%	Safety Quality of Life Education Financial Service
Goal: To reduce the number of stray animal intakes through reclaims Measure: % of intakes classified as strays	54%	51.3%	48%	Safety Quality of Life Education Financial Service



ANIMAL SERVICES

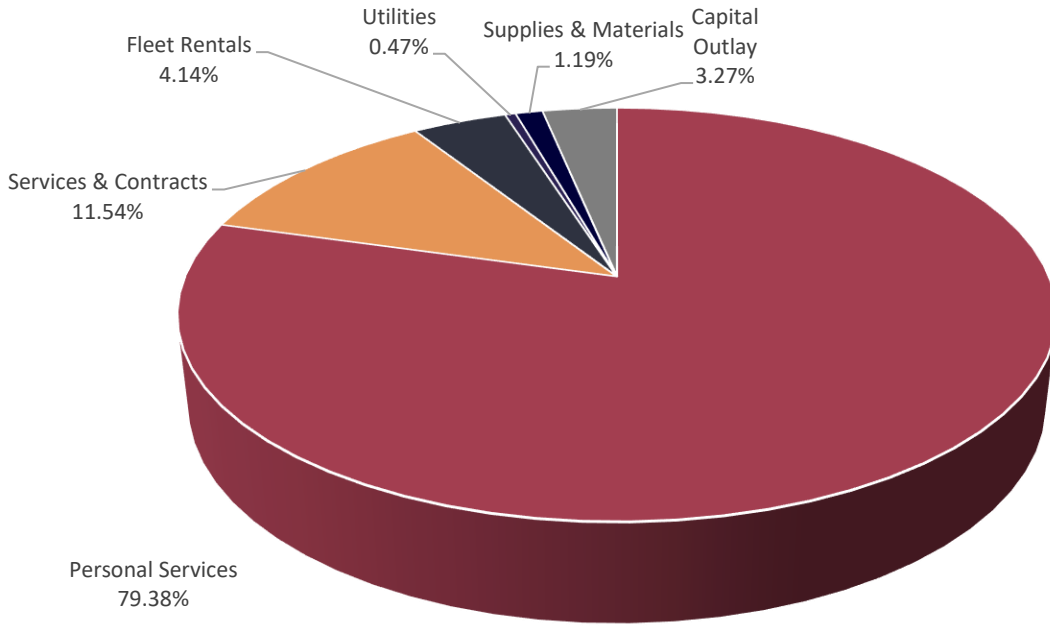


Figure 83 – Animal Services – Expenditures by Type

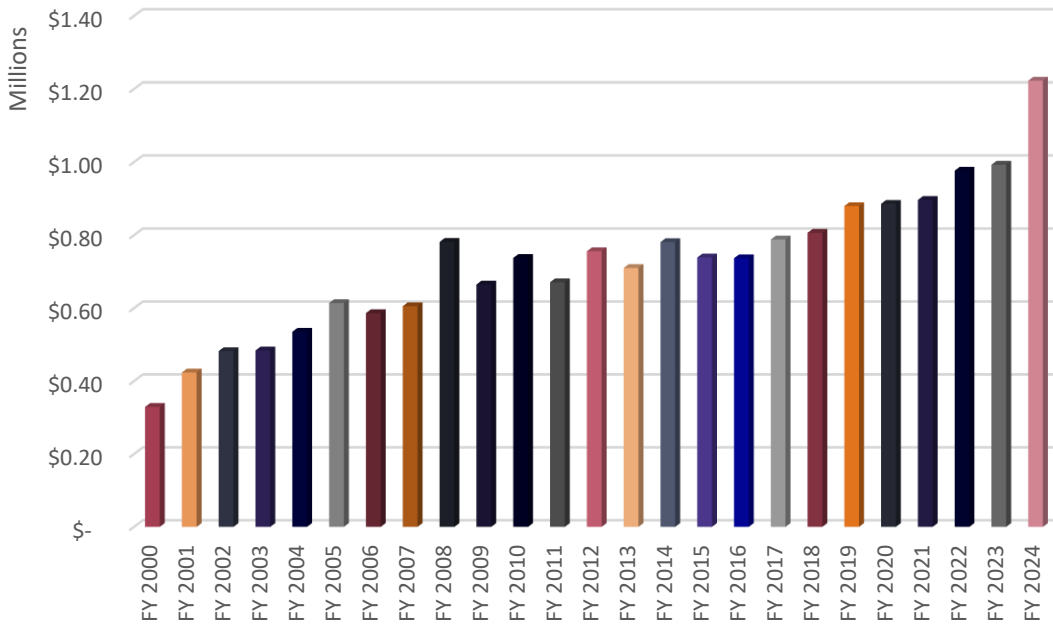


Figure 84 – Animal Services - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	88,770	122,623	132,592	133,113	142,351	9,238	6.94%
Services & Contracts	67,474	155,739	105,178	93,354	82,679	(10,675)	(11.43)%
Fleet Rentals	10,111	24,592	24,307	21,720	23,208	1,488	6.85%
Utilities	1,895	2,310	2,230	2,310	3,700	1,390	60.17%
Supplies & Materials	8,806	3,589	22,305	15,140	11,205	(3,935)	(25.99)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	177,056	308,854	286,612	265,637	263,143	(2,494)	(0.94)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
1	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



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



EMERGENCY MANAGEMENT

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To increase the number of exercises conducted to increase participation in the EOC Measure: # of exercises conducted	12	8	12	Safety Quality of Life Education Service
Goal: To increase local participation in weather safety exercises Measure: % of schools and businesses participating in state-wide tornado drills	45%	65%	75%	Safety Quality of Life Education Service
Goal: To increase local capabilities through additional training opportunities Measure: # of training events offered locally	16	15	20	Safety Quality of Life Education Financial Service
Goal: To increase public awareness during emergencies Measure: % of population reached during CodeRed notifications	75%	76%	80%	Safety Quality of Life Service



EMERGENCY MANAGEMENT

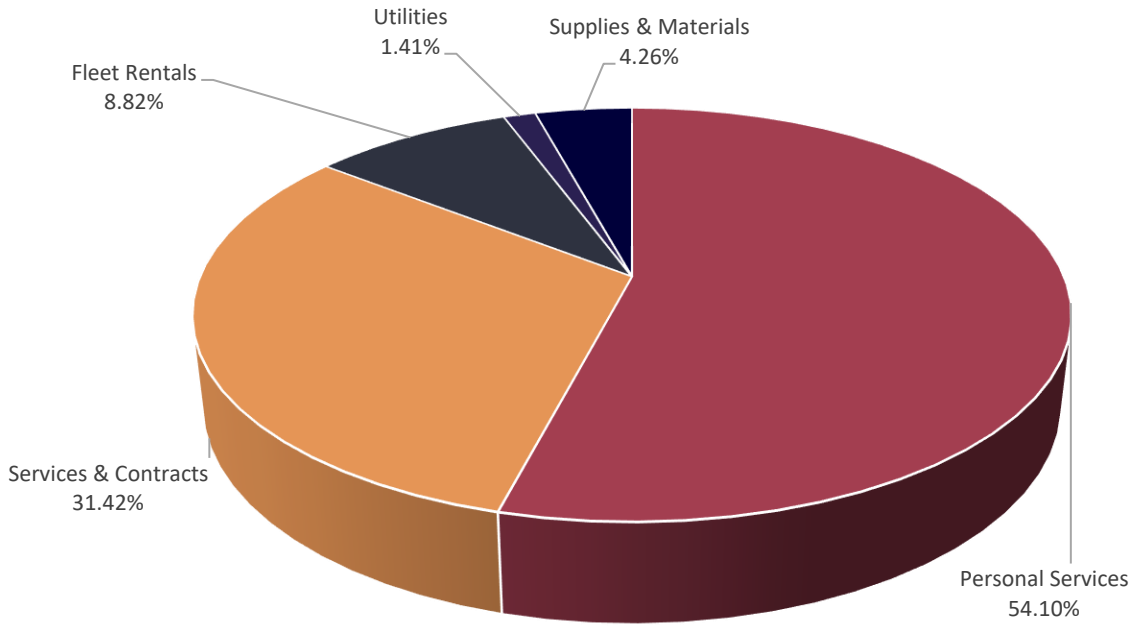


Figure 85 – Emergency Management – Expenditures by Type

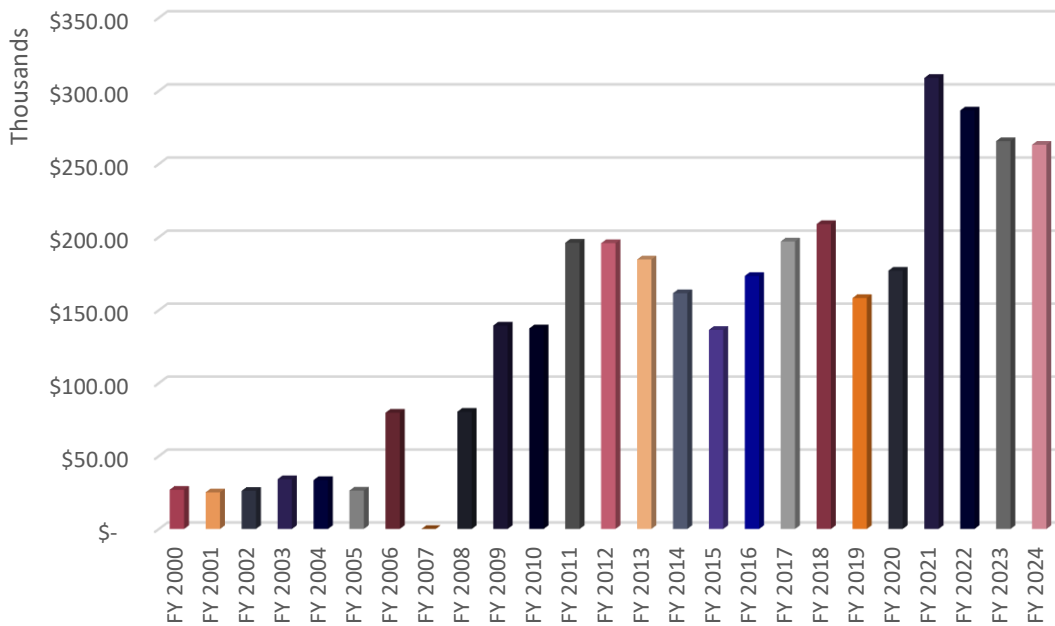


Figure 86 – Emergency Management - Expenditure History



CORONER

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

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	109,563	135,182	150,864	146,511	153,036	6,525	4.45%
Services & Contracts	67,567	80,555	89,412	74,507	74,703	196	0.26%
Fleet Rentals	833	1,062	1,131	1,011	1,085	74	7.32%
Utilities	1,285	493	450	506	506	-	0.00%
Supplies & Materials	130	31	234	453	453	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	179,377	217,324	242,092	222,988	229,783	6,795	3.05%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
3	3	4	4	4	4	4	-



CORONER

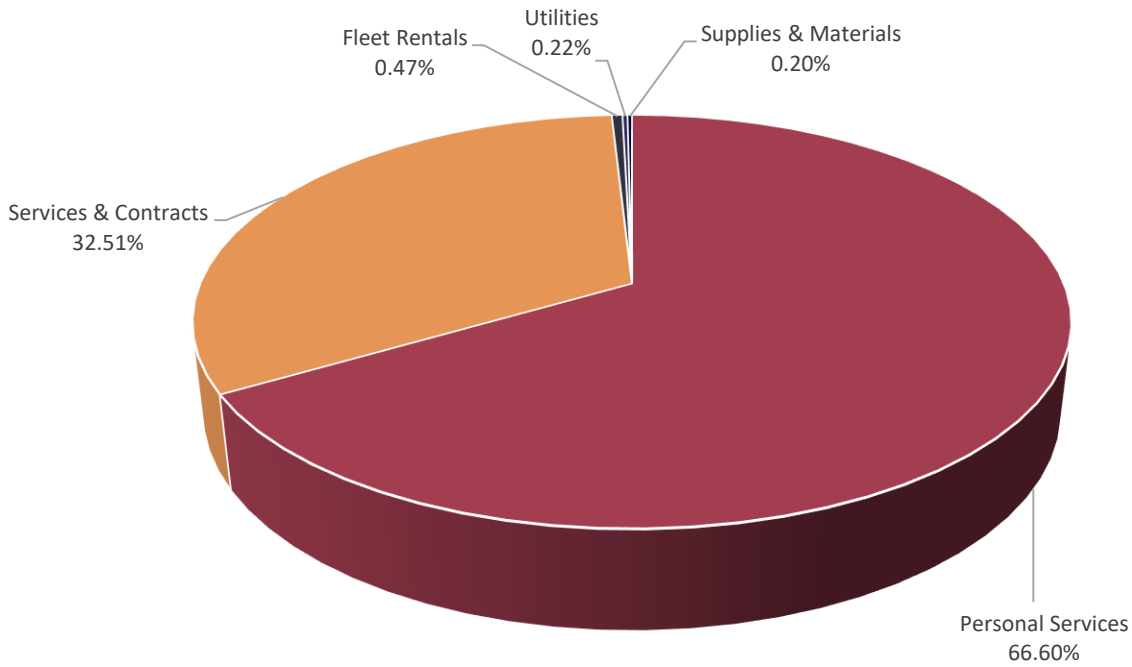


Figure 87 – Coroner – Expenditures by Type

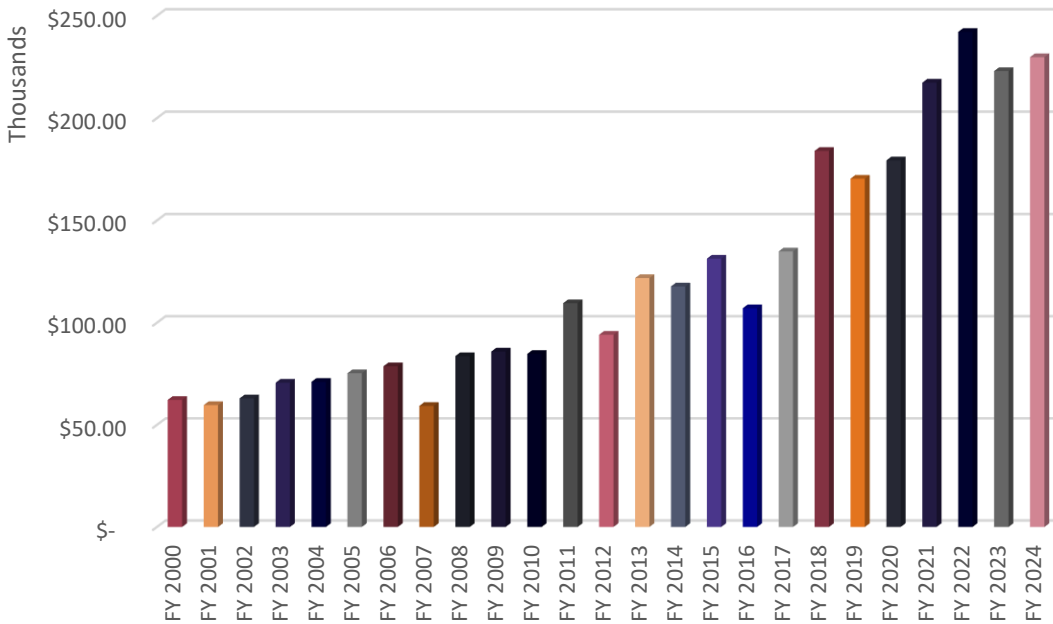


Figure 88 – Coroner - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	455,978	450,763	531,549	572,910	610,260	37,350	6.52%
Services & Contracts	44,980	48,692	55,822	43,663	49,629	5,966	13.66%
Fleet Rentals	17,808	20,447	20,829	23,220	26,249	3,029	13.04%
Utilities	4,471	3,708	2,173	2,471	2,579	108	4.37%
Supplies & Materials	1,999	37,540	3,104	3,475	7,500	4,025	115.83%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	525,236	561,150	613,476	645,739	696,217	50,478	7.82%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
6	6	7	7	7	7	7	-

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 Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders from complaints	43%	36%	30%	Safety Quality of Life Financial Service
Goal: To reduce completion time for work order to 5 days or less Measure: # of days to complete work orders	7	6	5	Service

PUBLIC WORKS - ADMINISTRATION

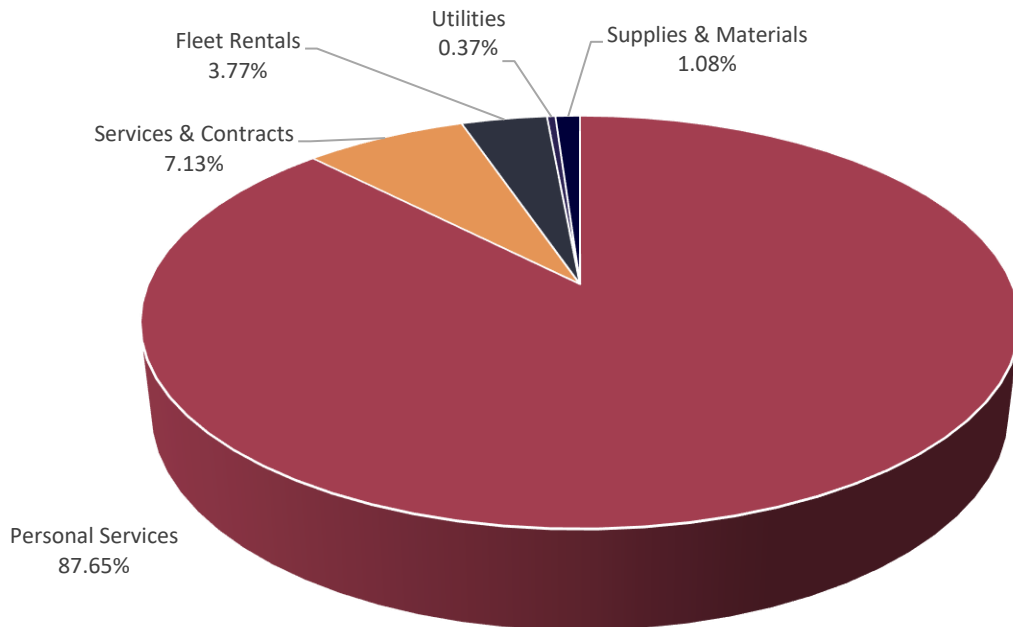


Figure 89 – Public Works - Administration – Expenditures by Type

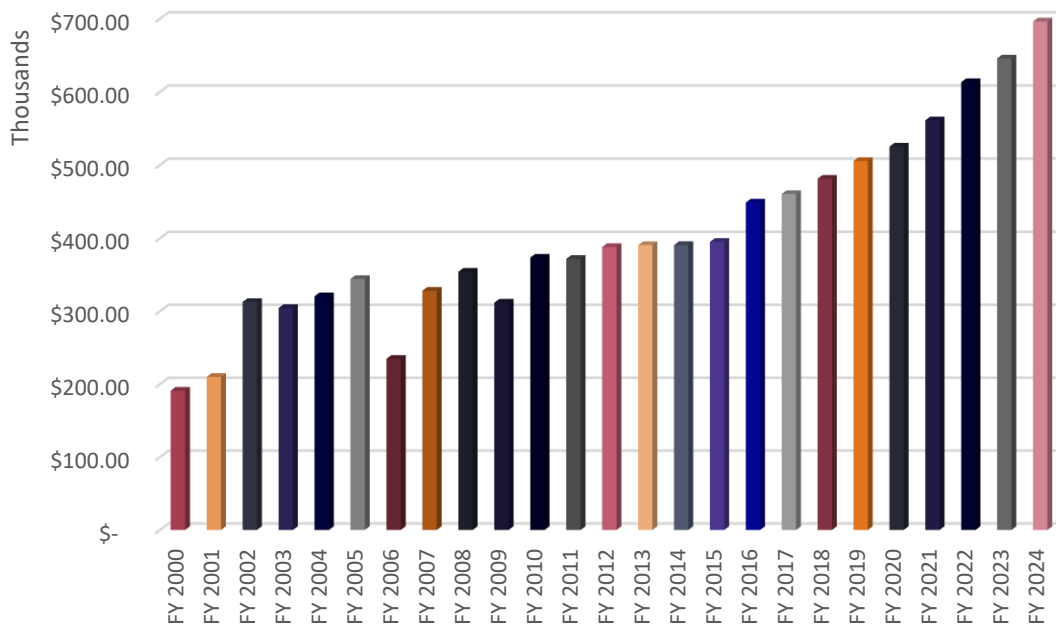


Figure 90 – Public Works - Administration - Expenditure History

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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

Beginning in 2024, dirt road maintenance is covered through TSPLOST.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	2,058,995	2,009,333	2,322,096	2,507,870	2,035,515	(472,355)	(18.83)%
Services & Contracts	751,558	624,474	702,357	549,360	420,501	(128,859)	(23.46)%
Fleet Rentals	668,679	820,499	800,213	1,087,260	366,300	(720,960)	(66.31)%
Utilities	14,305	14,868	15,689	16,355	18,150	1,795	10.98%
Supplies & Materials	24,669	26,143	28,483	31,075	29,205	(1,870)	(6.02)%
Capital Outlay	-	-	25,358	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	3,518,206	3,495,317	3,894,196	4,191,920	2,869,671	(1,322,249)	(31.54)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
38	38	45	45	46	47	47	2

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



ROAD MAINTENANCE

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders from complaints	43%	36%	30%	Safety Quality of Life Financial Service
Goal: To reduce completion time for work order to 5 days or less Measure: # of days to complete work orders	7	6	5	Service



ROAD MAINTENANCE

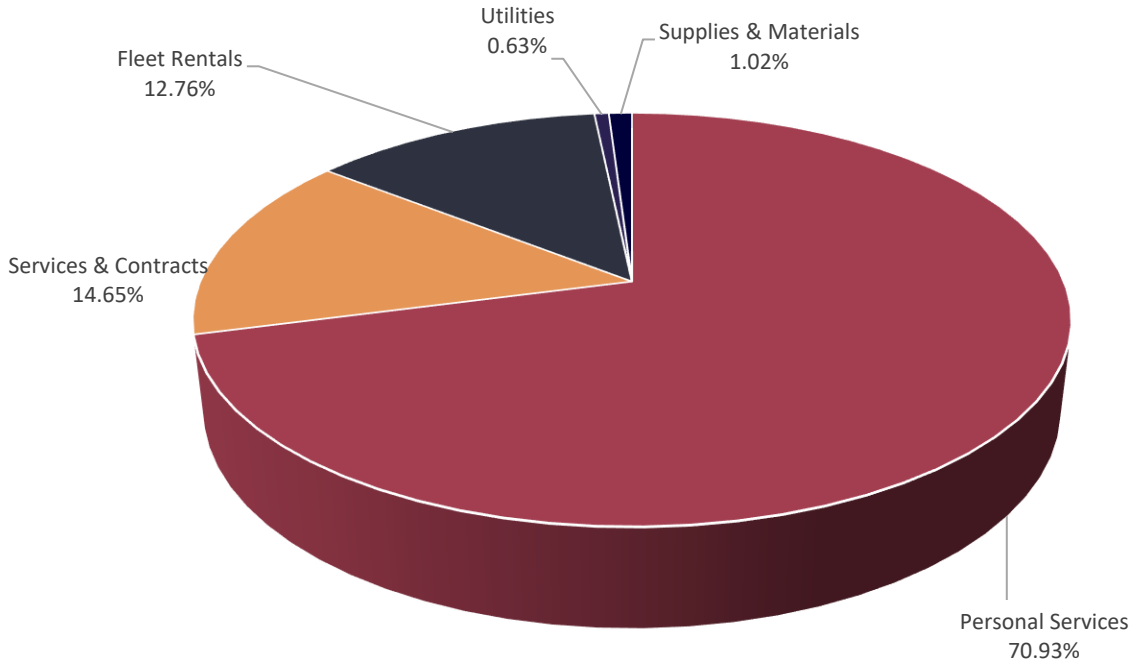


Figure 91 – Road Maintenance – Expenditures by Type

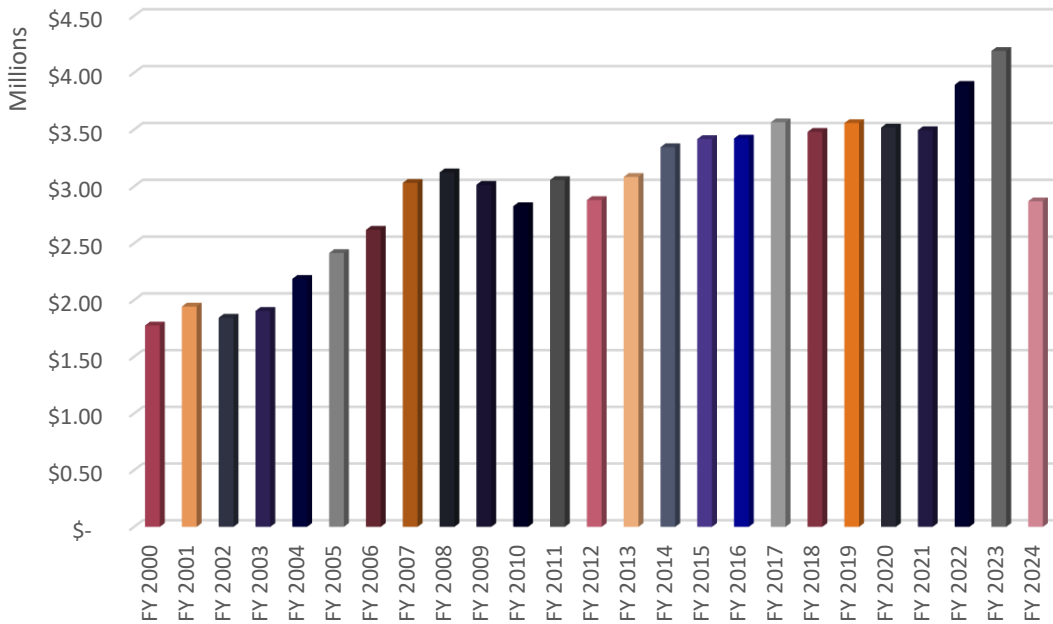


Figure 92 – Road Maintenance - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	453,648	422,883	436,109	502,288	591,385	89,097	17.74%
Services & Contracts	1,720	3,612	1,846	2,850	2,350	(500)	(17.54)%
Fleet Rentals	244,138	282,500	265,770	222,536	265,800	42,264	18.91%
Utilities	5,493	993	888	1,000	500	(500)	(50.00)%
Supplies & Materials	657	931	1,512	1,550	1,550	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	705,656	710,919	706,125	731,224	861,585	130,361	17.83%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 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

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce the % of work orders created through citizen complaints by 5% annually Measure: % of work orders from complaints	43%	36%	30%	Safety Quality of Life Financial Service
Goal: To clip 3 miles of shoulders monthly Measure: # of miles clipped monthly	2	3	3	Safety Quality of Life Service



ROAD CONSTRUCTION

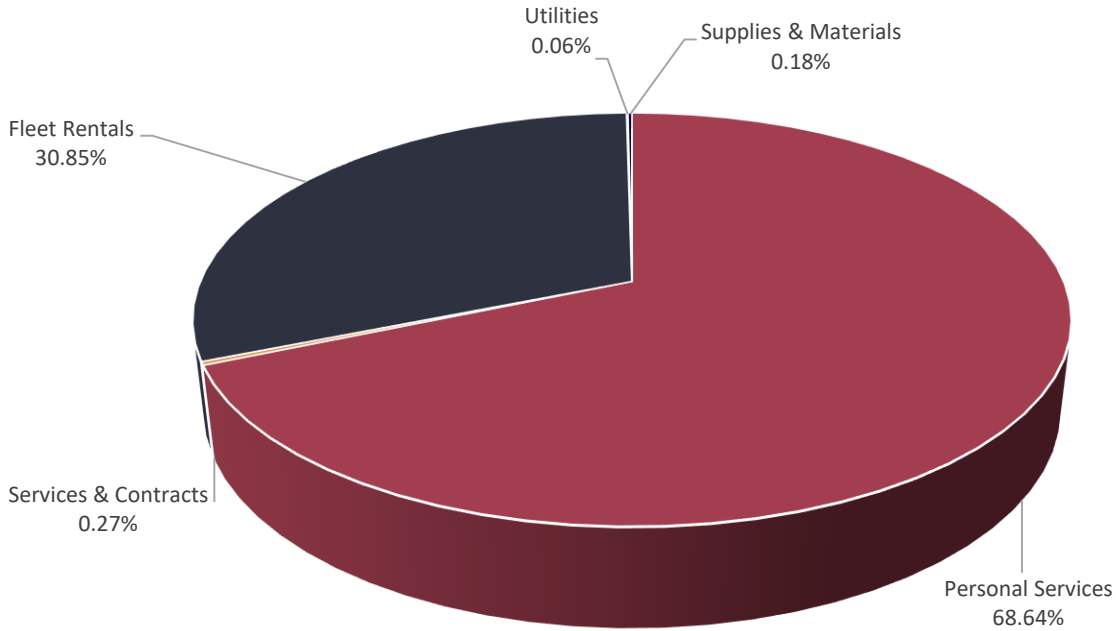


Figure 93 – Road Construction – Expenditures by Type

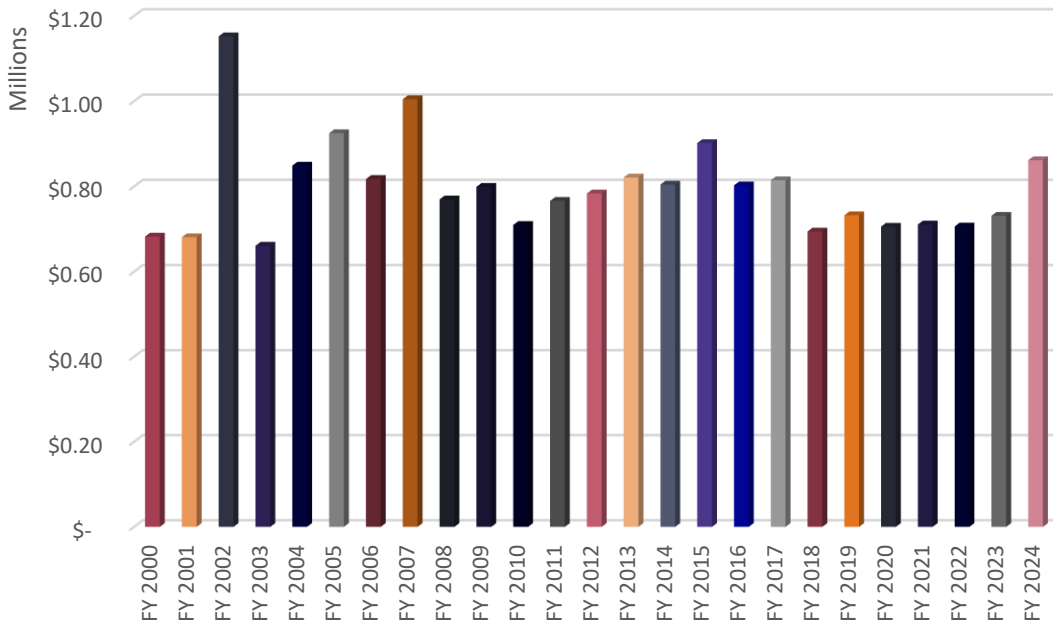


Figure 94 – Road Construction - Expenditure History



NON-DEPARTMENTAL

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
County Attorney	398,142	403,933	412,887	425,000	500,000	75,000	17.65%
ITS Projects	178,574	459,847	61,730	367,811	634,000	634,000	100.00%
General Facilities	192,802	173,672	181,123	182,496	189,031	6,535	3.58%
NPDES – Stormwater	15,248	80,603	-	149,192	136,825	(12,367)	(8.29)%
Contingency	330,958	778,728	2,593,243	1,565,687	868,341	(697,346)	(44.54)%
District Attorney	965,722	980,000	980,000	980,000	980,000	-	0.00%
District Court Administrator	4,800	-	-	-	-	-	0.00%
Alternative Dispute Resolution	69,343	68,844	70,126	67,818	62,652	(5,166)	(7.62)%
Circuit Public Defender	806,013	769,617	769,624	808,231	808,231	-	0.00%
Emergency Medical Services	782,367	1,554,166	795,000	948,088	1,206,360	258,272	27.24%
Traffic Lighting	145,104	160,715	159,798	172,148	176,963	4,815	2.80%
Mental Health	108,000	108,000	108,000	108,000	108,000	-	0.00%
Public Health	395,833	392,780	397,856	396,800	396,800	-	0.00%
Extension Service	123,025	147,921	131,801	190,840	204,309	13,469	7.06%
Family Services	110,500	110,500	100,000	100,000	100,000	-	0.00%
Library	1,107,211	1,100,500	1,151,709	1,210,902	1,210,902	-	0.00%
Moody Support	136,809	132,000	132,000	152,000	137,000	(15,000)	(9.87)%
Industrial Authority	3,099,899	3,215,143	3,322,322	3,225,000	3,350,000	125,000	3.88%
Parks & Recreation Authority	3,873,514	4,018,941	4,141,069	4,100,000	4,250,000	150,000	3.66%
Board of Equalization	8,500	28,080	28,003	30,000	30,000	-	0.00%
Transfers Out	953,195	984,095	1,149,361	1,087,884	1,009,224	(78,660)	(7.23)%

COMMISSARY FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
LCSO – Commissary Fees	139	324	443	370	370	360	(2.70)%
	139	324	443	370	370	360	(2.70)%
Fines & Forfeitures:							
Forfeited Inmate Funds	1	-	-	-	-	-	0.00%
	1	-	-	-	-	-	0.00%
Miscellaneous:							
Miscellaneous – Commissions	1,307	1,710	1,341	1,450	1,450	1,250	(13.79)%
	1,307	1,710	1,341	1,450	1,450	1,250	(13.79)%
Total Revenues	1,447	2,034	1,785	1,820	1,8250	1,610	(11.54)%

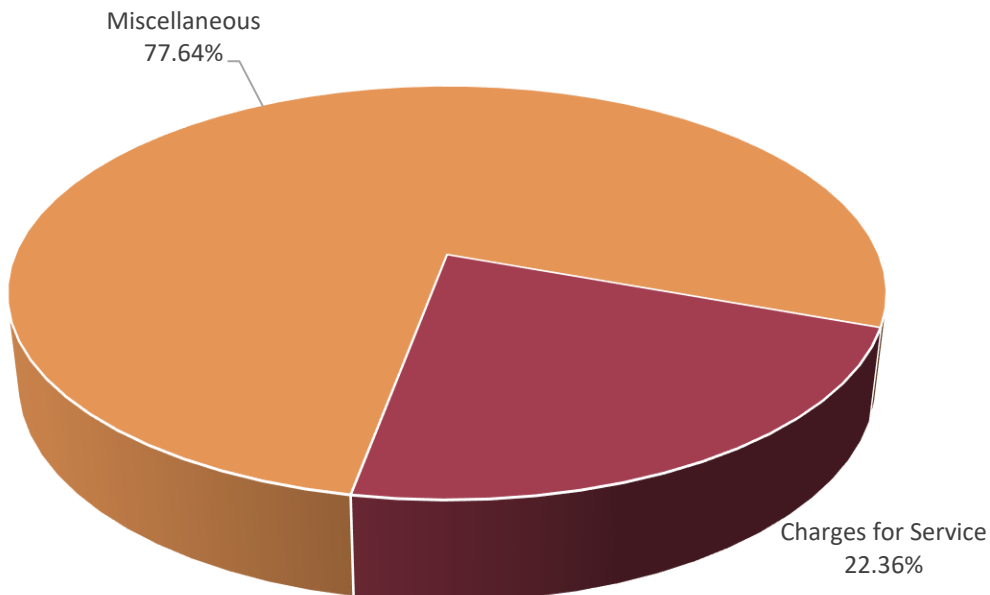


Figure 95 – Commissary Fund – Revenues by Source

COMMISSARY FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	22	22	22	22	22	22	0.00%
Retirement	16	18	16	15	15	15	(0.56)%
Salary – Regular	93	90	98	102	99	102	(0.65)%
Social Security	7	7	7	8	7	7	(2.52)%
Workers Compensation	1	2	2	2	2	2	(0.58)%
	140	138	145	149	144	148	(0.64)%
Services & Contracts:							
Contractual – Other	609	572	525	515	515	525	1.98%
Facility – Repair/Maint	72	-	-	-	-	-	0.00%
Other Equip – Repair/Maint	-	1	-	-	-	-	0.00%
Subscriptions	12	9	9	9	6	5	(50.00)%
	693	581	533	524	521	530	1.09%
Fleet Rentals:	-	-	25	27	27	37	38.33%
	-	-	25	27	27	37	38.33%
Utilities – Cable	7	8	10	19	9	12	27.66%
Utilities – Electricity	344	303	310	316	316	281	(11.13)%
Utilities – Water	-	145	132	244	244	190	(22.23)%
	351	456	451	570	570	483	(15.25)%
Janitorial Supplies	34	11	31	26	26	30	15.38%
Program Supplies	284	418	394	355	355	350	(1.35)%
Small Tools & Equipment	10	11	3	3	3	3	0.00%
	328	441	428	384	384	383	(0.21)%
Capital Outlay:							
Computer Equipment	16	-	-	-	-	-	0.00%
New Construction	608	-	-	-	-	-	0.00%
Other Capital Equipment	13	186	3	-	-	-	0.00%
Rolling Stock	-	-	317	-	-	-	0.00%
	637	186	321	-	-	-	0.00
Total Expenditures	2,149	1,802	1,902	1,654	1,646	1,581	(4.39)%

COMMISSARY FUND - EXPENDITURE CHARTS

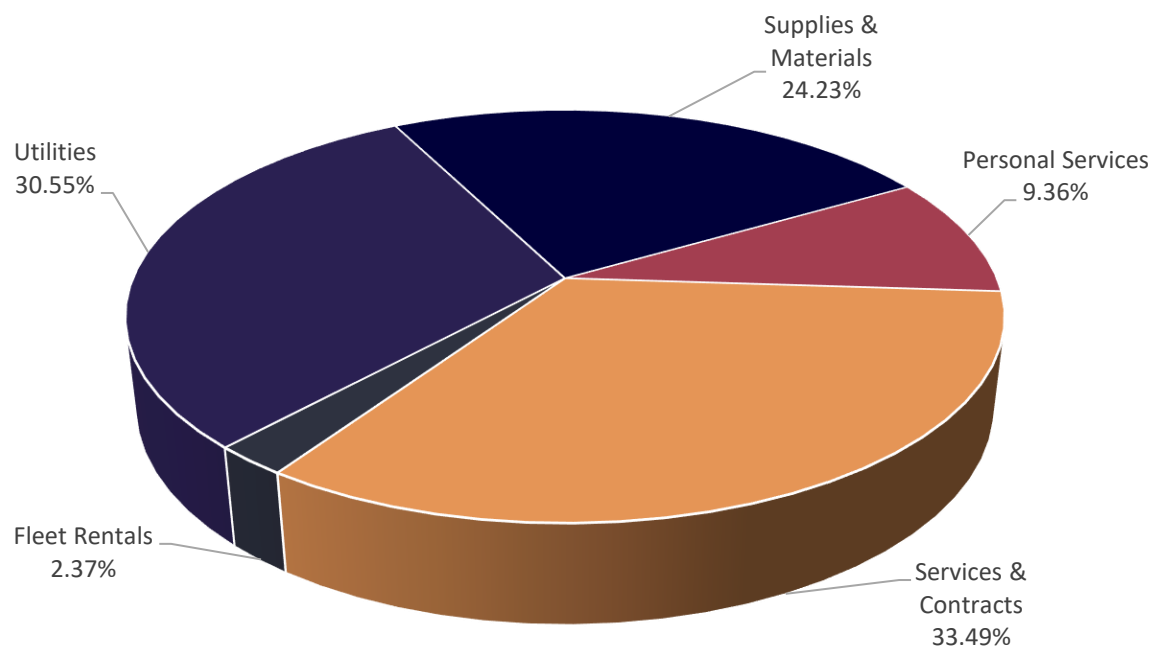


Figure 96 – Commissary Fund – Expenditures by Type



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	140,258	137,661	144,949	148,945	147,999	(946)	(0.64)%
Services & Contracts	977,019	999,105	926,982	878,600	879,500	900	0.10%
Fleet Rentals	-	-	24,691	27,069	37,445	10,376	38.33%
Utilities	351,286	455,884	451,100	569,914	483,000	(86,914)	(15.25)%
Supplies & Materials	43,923	22,586	34,523	29,000	33,000	4,000	13.79%
Capital Outlay	636,917	186,276	320,717	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	2,149,403	1,801,512	1,902,962	1,653,528	1,580,944	(72,584)	(4.39)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
2	2	2	2	2	2	2	-



SHERIFF - COMMISSARY

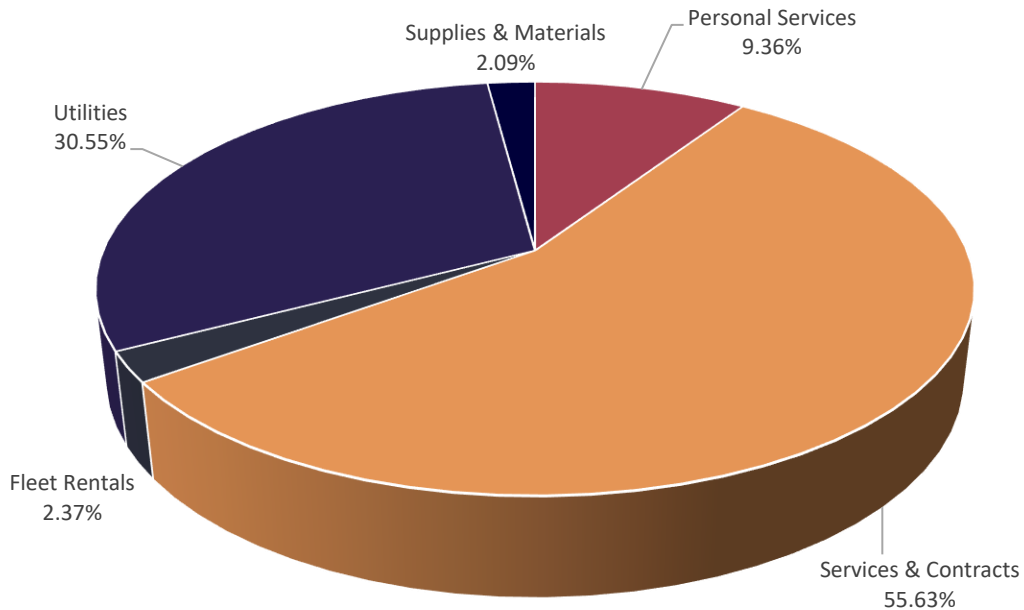


Figure 97 – Sheriff - Commissary - Expenditures by Type

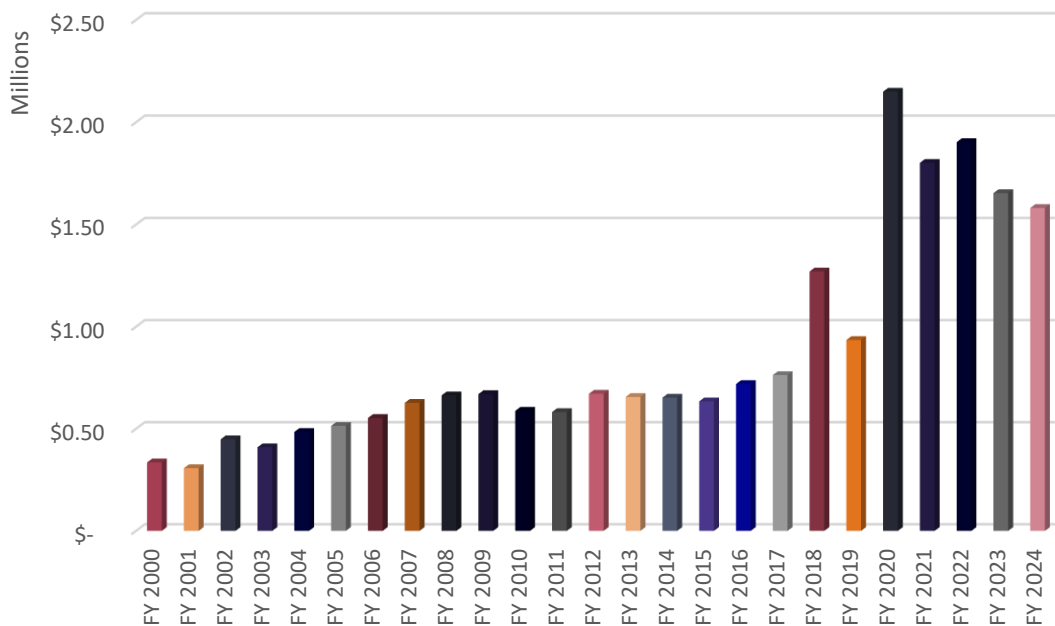


Figure 98 – Sheriff - Commissary - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	776,618	632,452	777,896	-	-	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	776,618	632,452	777,896	-	-	-	0.00%

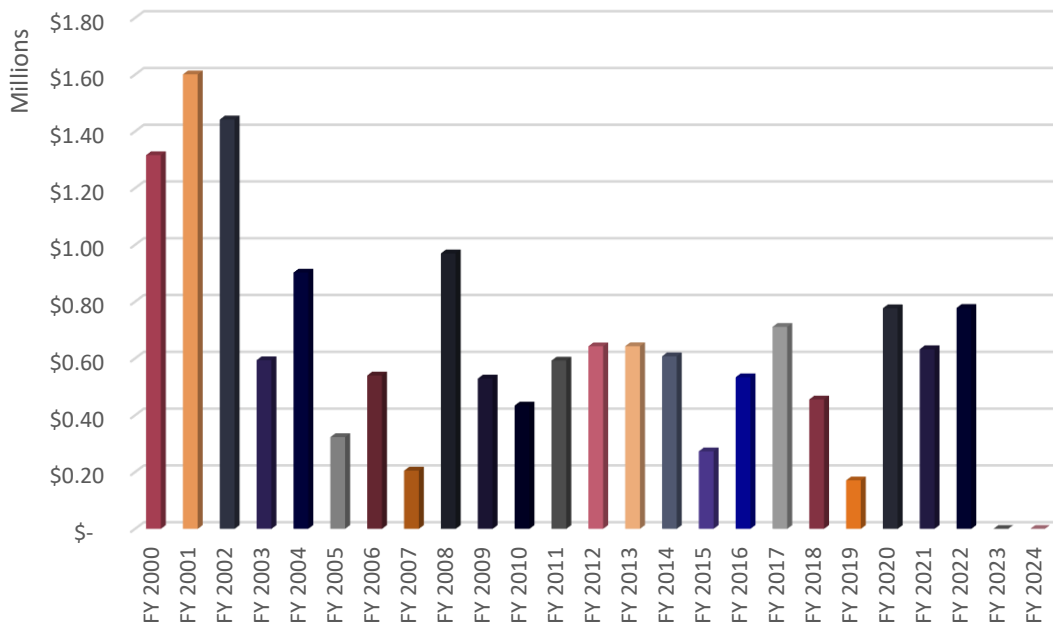


Figure 99 - Sheriff - Drug Seizures - Federal - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	62,703	75,633	66,149	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%
	62,703	75,633	66,149	100,000	100,000	-	0.00%

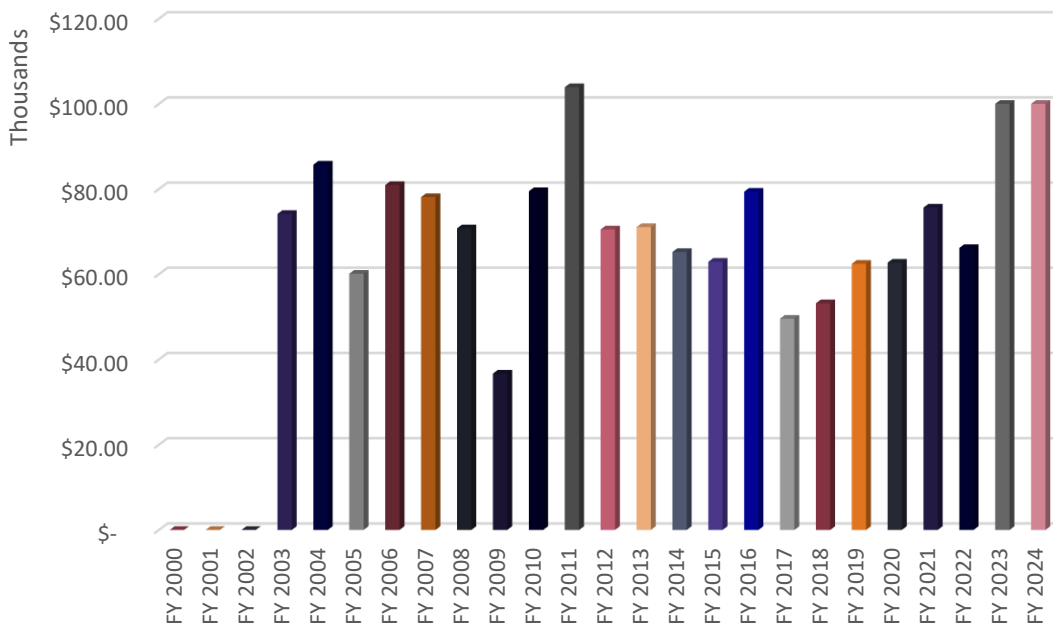


Figure 100 – Law Library - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Conference Center	58,822	-	-	-	-	-	0.00%
Tourism Authority	176,467	191,081	289,914	235,714	300,000	64,286	27.27%
Recreation Authority	-	63,694	96,638	78,572	100,000	21,428	27.27%
Transfers Out	176,467	191,081	289,914	235,714	300,000	64,286	27.27%
	414,462	445,857	676,467	550,000	700,000	150,000	27.27%

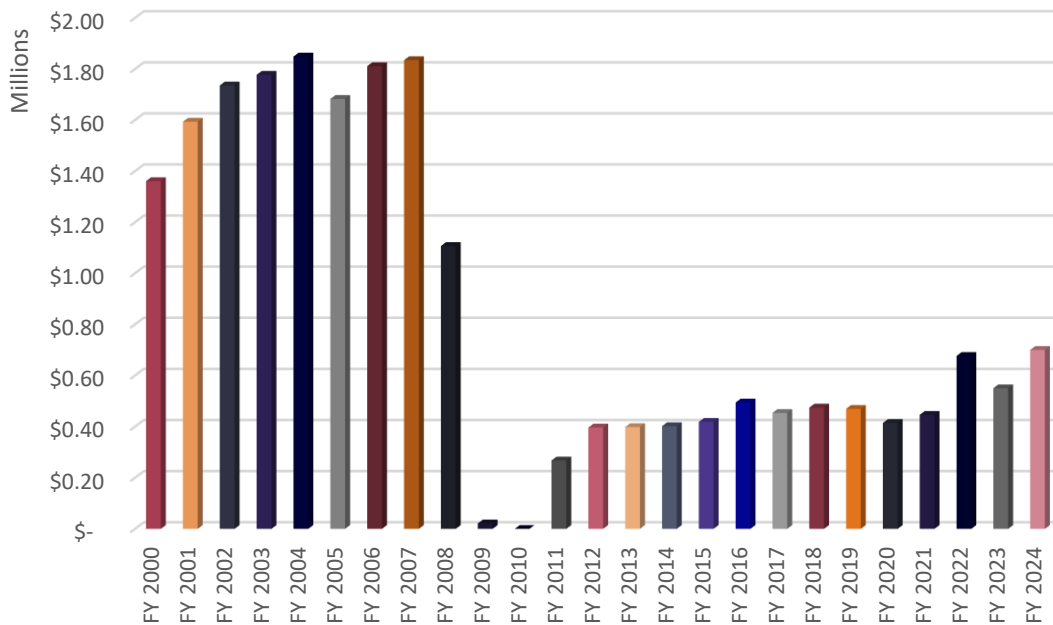


Figure 101 – Accommodation Excise Tax - Expenditure History



INTERGOVERNMENTAL GRANTS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Intergovernmental:							
ACCG Employee Safety	-	3	4	-	-	-	0.00%
Accountability Court	174	200	168	-	-	-	0.00%
Coronavirus Supplemental	-	58	-	-	-	-	0.00%
DOT Transportation – MIDS	207	351	-	-	-	-	0.00%
DUI Accountability Court	119	101	108	54	54	82	52.60%
Elections ADA & Security	8	-	-	-	-	-	0.00%
Elections CTCL	-	346	-	-	-	-	0.00%
FM Global Fire Prevention	-	3	-	-	-	-	0.00%
Georgia Highway Safety	-	-	30	-	-	-	0.00%
Hazard Mitigation	-	-	20	-	-	-	0.00%
Juvenile Accountability Court	-	-	37	-	-	-	0.00%
Juvenile Justice Incentive	227	107	179	-	-	-	0.00%
Law Enforcement Office	-	3	-	-	-	-	0.00%
LCSO – CBRNE	10	22	4	-	-	-	0.00%
LCSO – JAG	6	-	-	-	-	-	0.00%
Local Government Grants	-	-	-	1,000	1,000	1,000	0.00%
Other Gov – ADR	59	59	59	59	59	64	9.01%
Public Safety & First Responder	-	-	274	-	-	-	0.00%
Scrap Tire Abatement	-	15	-	-	-	-	0.00%
Secret Service CFTF	-	3	3	-	-	-	0.00%
VAWA – Solicitor	51	51	44	85	85	85	(0.11)%
VOCA – Solicitor	126	99	104	94	94	94	(0.01)
	986	1,423	1,034	1,291	1,291	1,325	2.60%
Total Revenues	986	1,423	1,034	1,291	1,291	1,325	2.60%

INTERGOVERNMENTAL GRANTS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	55	51	41	55	55	55	0.00%
Retirement	22	22	18	23	24	24	4.32%
Salary – Regular	225	177	191	198	229	229	15.25%
Social Security	14	14	13	14	16	16	15.56%
Workers Compensation	1	1	1	1	1	1	15.38%
	317	265	264	291	325	325	11.51%
Services & Contracts:							
ACCG Employee Safety	-	3	4	-	-	-	0.00%
Appropriations	-	-	-	1,000	1,000	1,000	0.00%
Contractual – Grant Match	-	-	(50)	-	-	-	0.00%
Contractual – Other	158	193	258	-	-	-	0.00%
Coronavirus Supplemental	-	58	-	-	-	-	0.00%
Disaster Mitigation	-	-	20	-	-	-	0.00%
DOT Transportation MIDS	207	351	-	-	-	-	0.00%
Education/Training – Seminar	1	3	2	-	-	-	0.00%
Education/Training – Travel	12	-	14	-	-	-	0.00%
Elections ADA & Security	8	-	-	-	-	-	0.00%
Elections CTCL	-	346	-	-	-	-	0.00%
FM Global Fire Prevention	-	3	-	-	-	-	0.00%
Georgia Highway Safety	-	-	30	-	-	-	0.00%
Juvenile Justice Incentive	227	107	179	-	-	-	0.00%
Law Enforcement Office	-	3	-	-	-	-	0.00%
LCSO – CBRNE	10	22	4	-	-	-	0.00%
LCSO – JAG	6	-	-	-	-	-	0.00%
Public Safety & First Responder	-	-	274	-	-	-	0.00%
Scrap Tire Abatement	-	15	-	-	-	-	0.00%
Secret Service CFTF	-	3	3	-	-	-	0.00%
	629	1,108	739	1,000	1,000	1,000	0.00%

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INTERGOVERNMENTAL GRANTS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities:							
Utilities – Cell Phones	1	-	-	-	-	-	0.00%
	1	-	-	-	-	-	0.00%
Supplies & Materials:							
Program Supplies	14	7	28	-	-	-	0.00%
Small Tools & Equipment	25	43	3	-	-	-	0.00%
	39	50	31	-	-	-	0.00%
Transfers Out:							
Transfers – General Fund	-	-	6	-	-	-	0.00%
	-	-	6	-	-	-	0.00%
Total Expenditures	986	1,423	1,040	1,291	1,325	1,325	2.60%

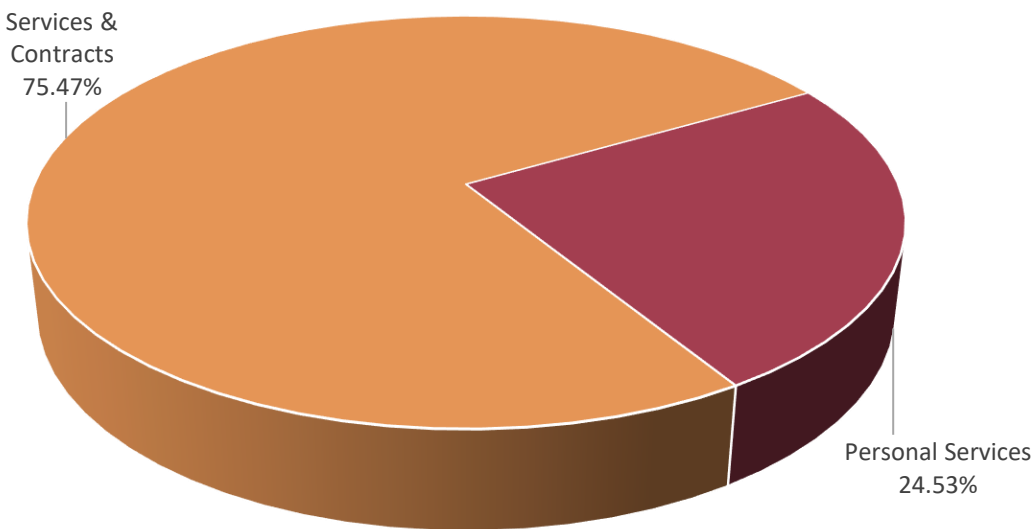


Figure 102 – Intergovernmental Grants Fund – Expenditures by Type

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JAIL OPERATIONS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Fines & Forfeitures:							
Fines – Magistrate Court	3	2	3	3	3	3	0.00%
Fines – Municipal Court	83	94	66	60	60	60	0.00%
Fines – State Court	228	289	257	260	260	230	(11.54)%
Fines – Superior Court	13	18	22	19	19	19	0.00%
	327	403	348	342	342	312	(8.77)%
Total Revenues	327	403	348	342	342	312	(8.77)%

JAIL OPERATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	11	11	11	11	11	11	0.00%
Retirement	6	7	6	6	6	6	7.62%
Salary – Overtime	-	-	1	-	-	-	0.00%
Salary – Regular	36	36	37	39	40	41	7.56%
Social Security	2	2	3	3	3	3	10.70%
Workers Compensation	-	1	1	1	1	1	7.67%
	57	56	59	59	61	62	6.28%
Services & Contracts:							
Contractual – Other	84	67	46	78	78	78	0.15%
Facility – Repair/Maint	24	101	112	65	65	65	0.00%
Other Equip – Repair/Maint	6	10	1	6	6	6	0.00%
	114	178	159	148	148	148	0.08%
Utilities:							
Utilities – Electricity	-	(1)	-	-	-	-	0.00%
Utilities – Natural Gas	19	28	42	40	40	42	5.00%
Utilities – Telephone	-	4	3	3	3	3	2.66%
Utilities – Water	-	42	31	-	-	-	0.00%
	20	72	76	43	43	45	4.84%
Supplies & Materials:							
Janitorial Supplies	57	66	50	55	50	45	(18.18)%
Small Tools & Equipment	48	4	4	4	4	4	0.00%
	106	70	54	59	54	49	(16.95)%
Capital Outlay:							
New Construction	39	10	-	-	-	-	0.00%
Other Capital Equipment	9	-	-	-	-	-	0.00%
	48	10	-	-	-	-	0.00%
Total Expenditures	343	385	348	309	306	305	(1.33)%



JAIL OPERATIONS FUND – EXPENDITURES – TYPE/LINE

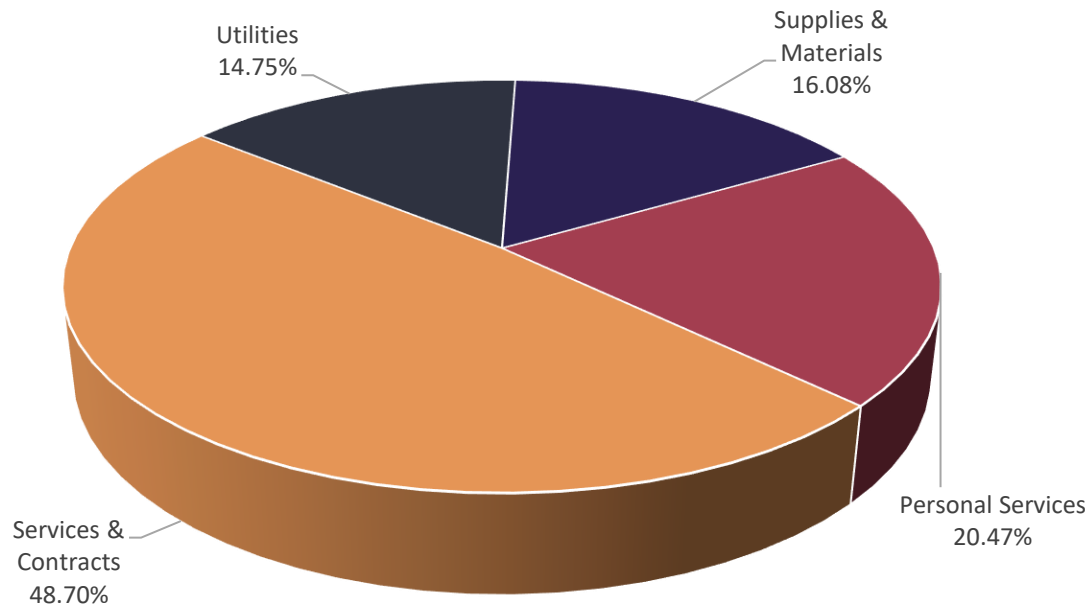


Figure 103 – Jail Operations Fund – Expenditures by Type

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	56,648	56,427	59,012	58,666	62,352	3,686	6.28%
Services & Contracts	113,565	178,166	158,835	148,238	148,355	117	0.08%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	19,512	71,686	75,908	42,862	44,938	2,076	4.84%
Supplies & Materials	105,915	69,528	53,916	59,000	49,000	(10,000)	(16.95)%
Capital Outlay	47,788	9,560	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	343,427	385,367	347,671	308,766	304,645	(4,121)	(1.33)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
1	1	1	1	1	1	1	-



SHERIFF – JAIL OPERATIONS

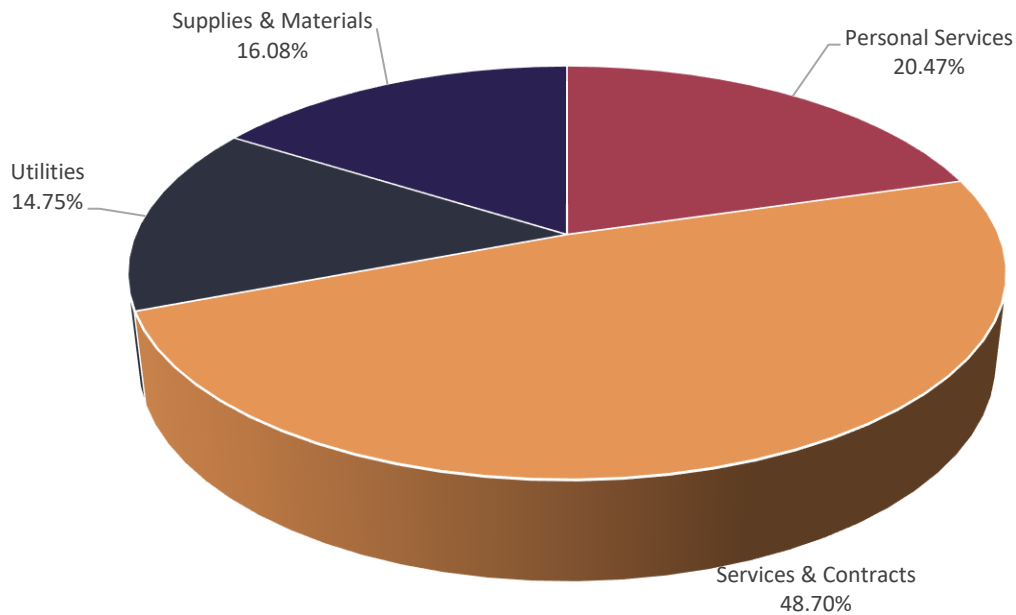


Figure 104 – Sheriff – Jail Operations - Expenditures by Type

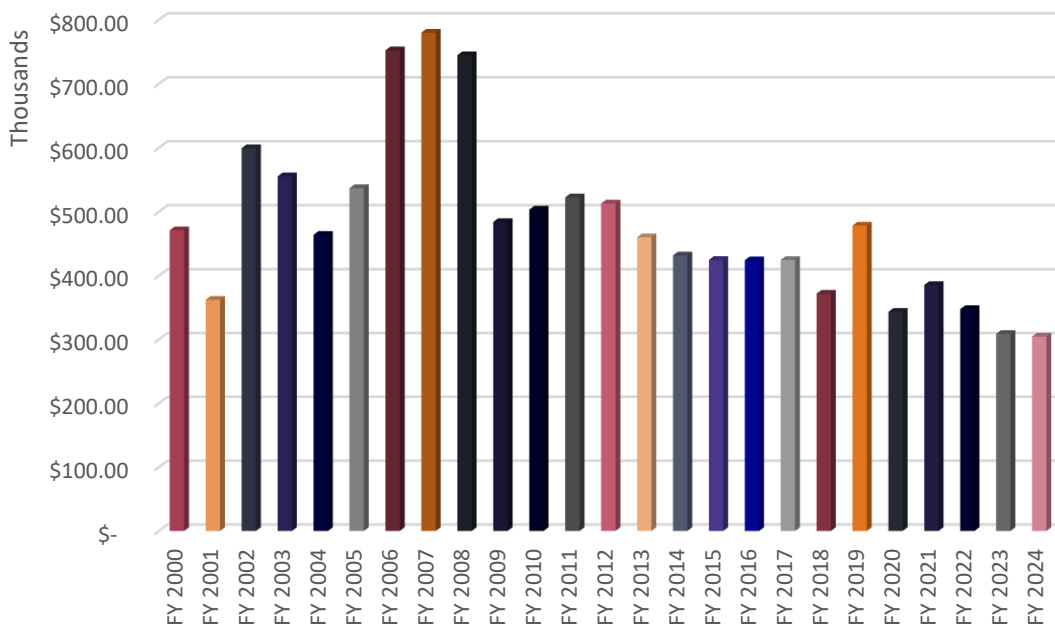


Figure 105 – Sheriff – Jail Operations - Expenditure History

DRUG ABUSE TREATMENT FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Intergovernmental:							
City of Hahira	1	1	-	1	1	1	(33.33)%
City of Lake Park	-	1	-	-	-	-	0.00%
City of Remerton	5	9	9	5	5	9	80.00%
	6	11	9	6	6	10	65.22%
Fines & Forfeitures:							
Fines – State Court	104	147	98	98	98	98	0.00%
Fines – Superior Court	26	33	31	30	30	20	(33.33)%
	130	179	129	128	128	118	(7.81)%
Total Revenues	136	191	138	134	134	128	(4.67)%

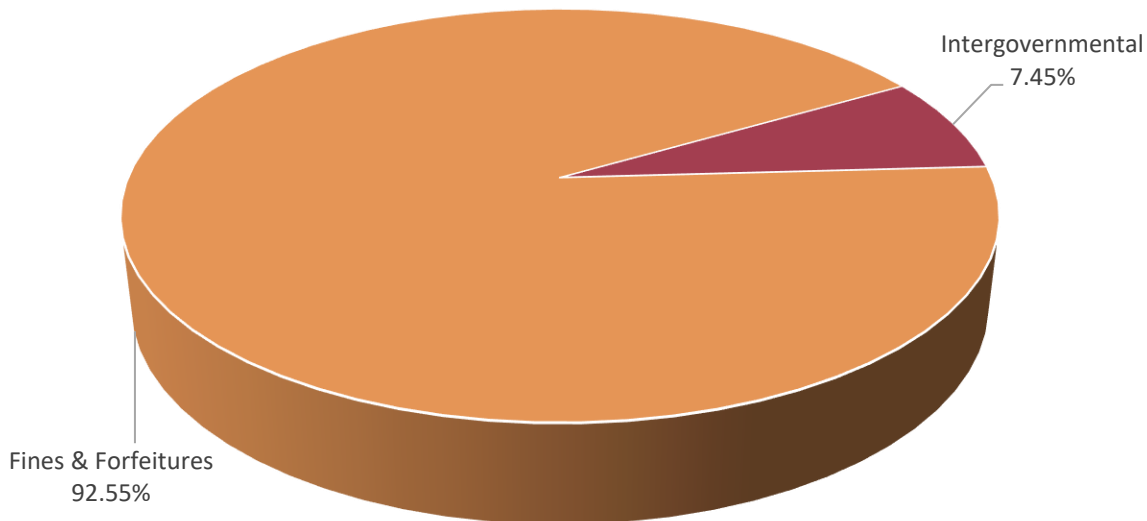


Figure 106 – Drug Abuse Treatment Fund – Revenues by Source

DRUG ABUSE TREATMENT FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Services & Contracts:							
Appropriations	170	125	100	100	100	50	(50.00)%
Contractual – Grant Match	59	38	61	60	60	60	(0.04)%
	229	163	161	160	160	110	(31.27)%
Utilities:							
Utilities – Cell Phones	-	-	-	1	1	1	100.00%
	-	-	-	1	1	1	100.00%
Total Expenditures	229	163	162	161	161	111	(30.84)%

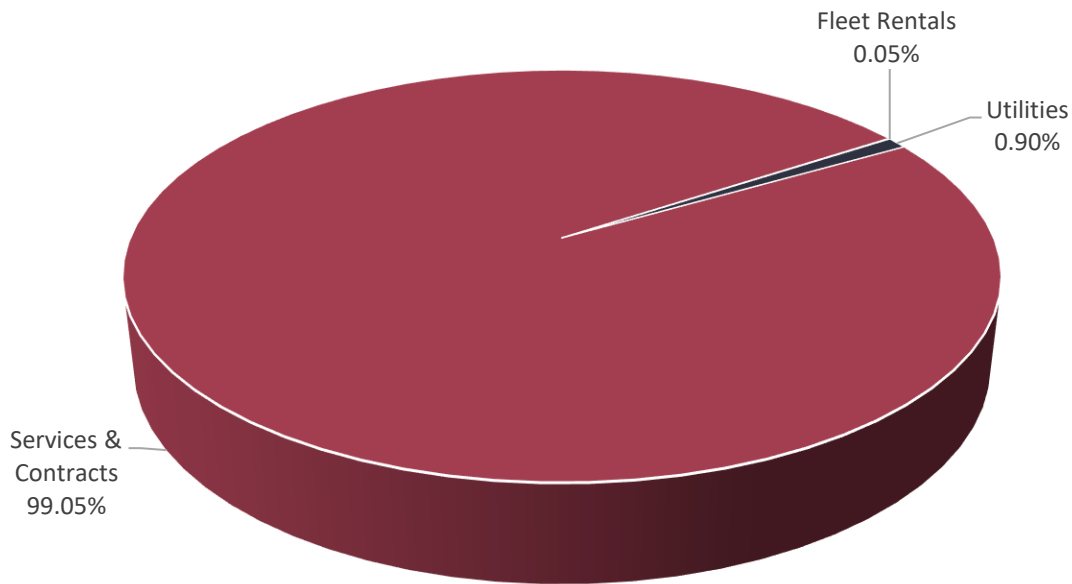


Figure 107 – Drug Abuse Treatment Fund – Expenditures by Type

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Juvenile Accountability	-	-	10,000	15,000	15,000	-	0.00%
Accountability Court	26,775	25,586	36,845	30,538	30,526	(12)	(0.04)%
DUI Accountability	32,091	12,622	14,745	15,000	15,500	500	3.33%
LODAC	170,000	125,000	100,000	100,000	50,000	(50,000)	(50.00)%
	228,867	163,207	161,590	160,538	111,026	(49,512)	(30.84)%

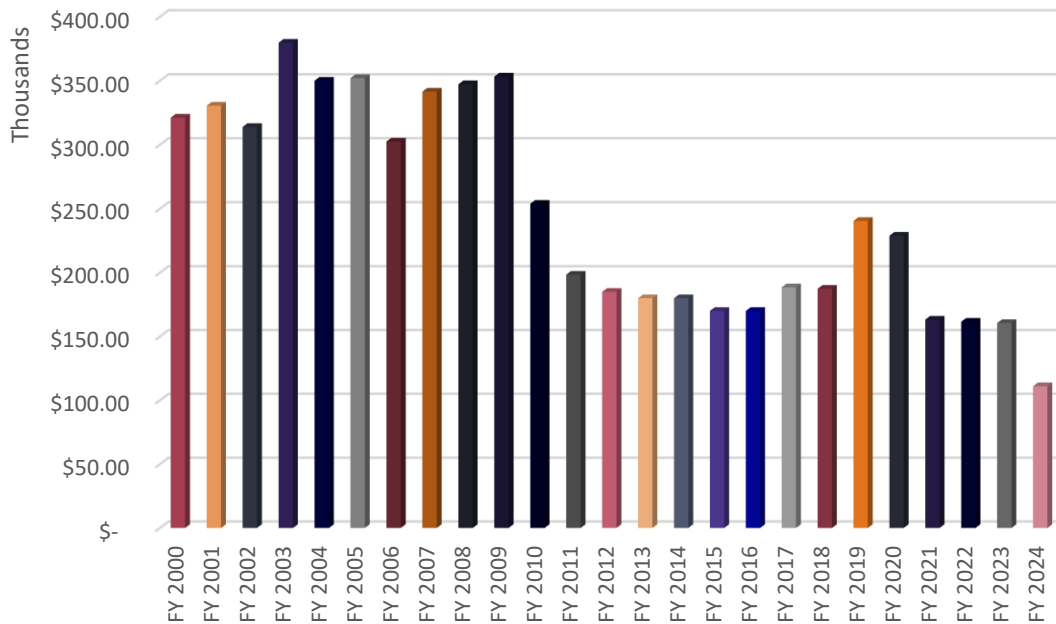


Figure 108 - Drug Abuse Treatment - Expenditure History

EMERGENCY COMMUNICATIONS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Intergovernmental:							
Hahira – PSRS	16	16	21	18	18	20	10.04%
Lake Park – PSRS	15	15	20	18	18	19	5.96%
Lowndes 911 – PSRS	5	5	7	15	15	16	10.03%
Lowndes Coroner – PSRS	2	2	2	2	2	2	10.07%
Lowndes EMA – PSRS	1	1	2	1	1	1	10.02%
Lowndes Fire – PSRS	109	109	126	106	106	118	11.39%
Lowndes Other – PSRS	68	68	70	56	56	68	20.16%
Lowndes Sheriff – PSRS	242	242	302	236	236	266	12.46%
Other Gov – 911 Charges	35	35	58	56	56	56	0.00%
Other Gov – PSRS	38	52	48	42	42	46	10.04%
Remerton – PSRS	15	15	19	16	16	17	10.03%
SGMC – PSRS	29	15	34	29	29	32	10.04%
Valdosta – PSRS	180	183	202	177	177	194	10.04%
	757	759	912	771	771	854	10.88%
Charges for Service:							
911 Charges	1,640	1,669	1,699	1,660	1,660	1,725	3.92%
Prepaid 911 Charges	486	505	503	500	500	500	0.00%
	2,126	2,175	2,202	2,160	2,160	2,225	3.01%
Miscellaneous:							
Rent – Other	31	35	3	30	30	-	(100.00)%
	31	35	3	30	30	-	(100.00)%
Transfers In:							
Transfers – General Fund	953	984	1,149	1,088	1,088	1,009	(7.23)%
	953	984	1,149	1,088	1,088	1,009	(7.23)%
Total Revenues	3,867	3,953	4,265	4,048	4,048	4,089	0.99%

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EMERGENCY COMMUNICATIONS FUND – REVENUES BY SOURCE

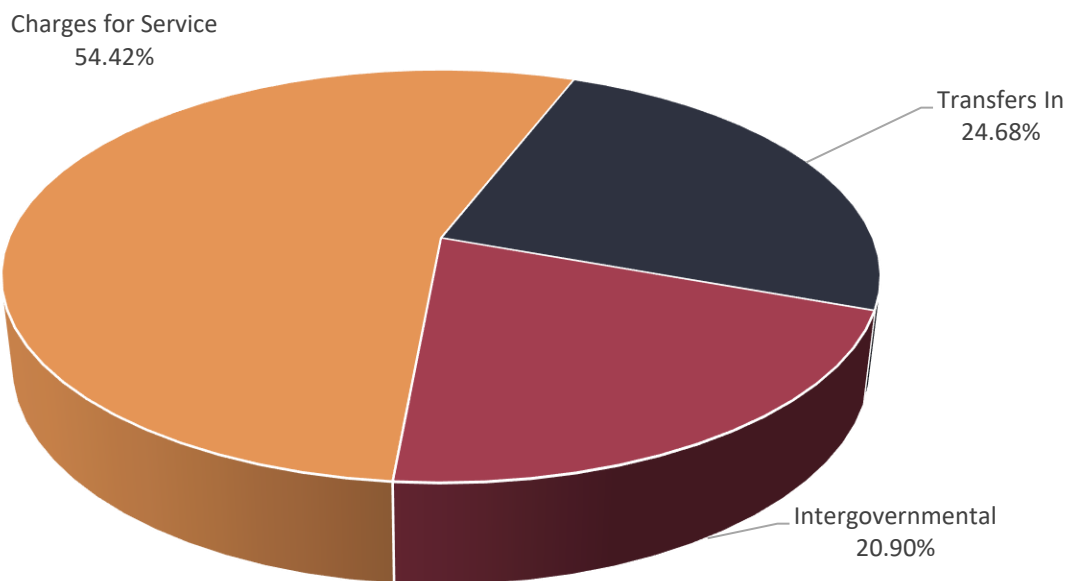


Figure 109 – Emergency Communications Fund – Revenues by Source

EMERGENCY COMMUNICATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	418	407	451	407	462	385	(5.41)%
Life Insurance	3	3	3	3	4	3	(4.51)%
Retirement	308	313	312	274	314	279	1.77%
Salary – Overtime	-	-	230	153	183	150	(1.65)%
Salary – Regular	1,747	1,708	1,639	1,722	1,953	1,755	1.92%
Social Security	127	124	137	135	156	119	(12.40)%
Workers Compensation	4	6	6	6	8	7	11.50%
	2,607	2,561	2,779	2,701	3,079	2,698	(0.10)%
Services & Contracts:							
Appropriations	5	5	7	15	15	16	10.03%
Contractual – Other	690	686	626	660	695	689	4.28%
Contractual – SGRC	2	-	10	10	10	10	0.00%
Dues – Professional	1	1	1	1	2	2	10.68%
Education/Training – Seminar	3	5	7	10	7	7	(28.30)%
Education/Training – Travel	1	2	8	10	7	7	(26.20)%
Facility – Repair/Maint	5	4	1	4	4	3	(14.29)%
Other Equip – Repair/Maint	1	1	7	3	3	3	0.00%
Rent/Lease	247	224	60	212	212	231	8.64%
Subscriptions	1	1	1	2	1	1	(15.09)%
Uniforms	-	4	4	4	11	-	(100.00)%
	955	932	731	932	967	969	4.04%
Fleet Rentals:							
Fleet Rental	3	2	3	5	5	2	(55.03)%
Technology Fleet Rental	69	34	34	64	64	97	51.91%
	72	36	36	69	69	99	44.31%
Utilities:							
Utilities – Cell Phones	3	3	3	4	4	3	(25.47)%
Utilities – Electricity	37	43	33	43	43	43	1.88%
Utilities – Natural Gas	-	-	-	-	-	1	5.26%

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EMERGENCY COMMUNICATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities:							
Utilities – Telephones	9	8	4	4	4	4	3.04%
Utilities – Water	3	3	3	3	3	3	0.00%
	52	58	42	54	54	54	(0.15)%
Supplies & Materials:							
Janitorial Supplies	5	4	6	5	5	5	0.00%
Office Supplies	2	3	3	4	4	4	0.00%
Program Supplies	3	4	5	8	15	8	0.00%
Small Tools & Equipment	17	16	19	27	23	20	(26.26)%
	28	27	32	44	46	36	(17.11)%
Capital Outlay:							
Other Capital Equipment	-	12	156	90	107	72	(19.55)%
	-	12	156	90	107	72	(19.22)%
Transfers Out:							
Transfers – General Fund	160	160	160	160	160	160	0.00%
	160	160	160	160	160	160	0.00%
Total Expenditures	3,875	3,787	3,937	4,048	4,482	4,089	0.99%



EMERGENCY COMMUNICATIONS FUND - EXPENDITURE CHARTS

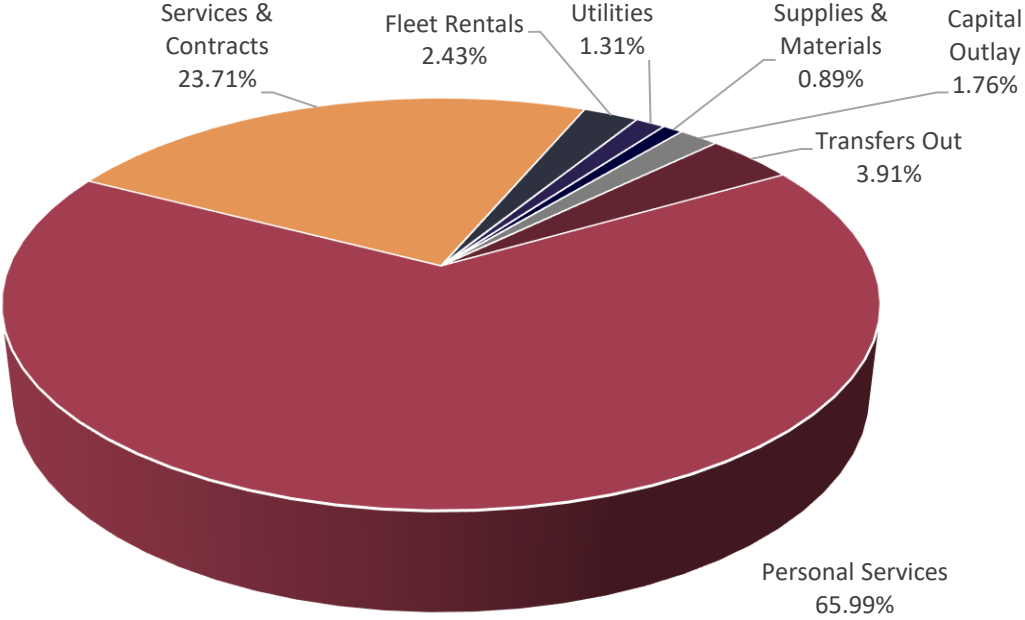


Figure 110 – Emergency Communications Fund – Expenditures by Type

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	14,073	18,129	18,774	26,679	25,574	(1,105)	(4.14)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	35,007	34,122	31,898	31,753	32,696	943	2.97%
Supplies & Materials	115	141	32	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	49,195	52,391	50,704	58,432	58,270	(162)	(0.28)%

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 Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance Measure: % of repairs that are complaint driven	35%	55%	50%	Safety Quality of Life Financial Service
Goal: To replace paint and carpet in 20% of all major facilities annually Measure: % of paint and carpet replaced	5%	4%	20%	Safety Quality of Life Financial Service
Goal: To reduce the number of lost time incidents by 5% annually through training Measure: % of lost time incidents	5%	5%	5%	Safety Quality of Life Financial Service
Goal: To complete all requests for service within 5 business days 90% of the time Measure: Average # of days to complete requests for service	5	6	5	Financial Service

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FACILITIES MAINTENANCE

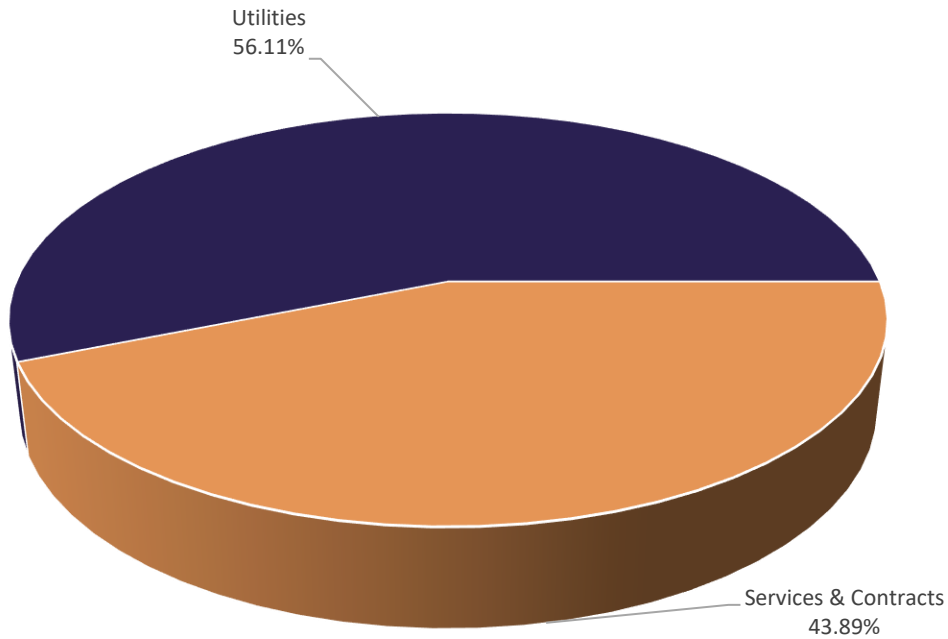


Figure 111 – Facilities Maintenance – Expenditures by Type

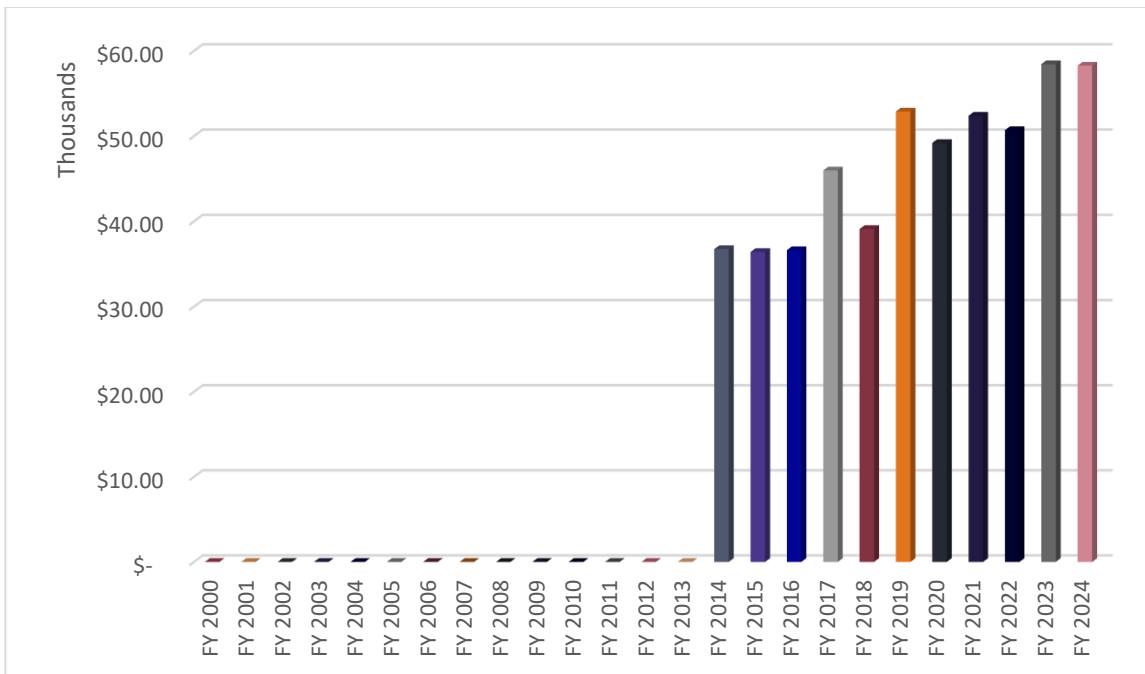


Figure 112 – Facilities Maintenance - Expenditure History

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	2,607,428	2,560,964	2,778,673	2,700,909	2,698,095	(2,814)	(0.10)%
Services & Contracts	237,426	218,520	187,552	228,658	248,034	19,376	8.47%
Fleet Rentals	71,531	36,077	36,352	68,760	99,225	30,465	44.31%
Utilities	5,94	5,615	2,420	4,025	3,000	(1,025)	(25.47)%
Supplies & Materials	15,546	19,911	24,700	23,600	23,600	-	0.00%
Capital Outlay	-	12,478	-	89,500	-	(89,500)	(100.00)%
Debt Service	-	-	-	-	-	-	0.00%
	2,937,924	2,853,565	3,029,698	3,115,452	3,071,954	(43,498)	(1.40)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
41	41	42	42	42	43	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



911 OPERATIONS

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To answer 90% of calls within 10 seconds Measure: % of calls answered within 10 seconds	93%	95%	97%	Safety Quality of Life Financial Service
Goal: To maintain less than 5 founded complaints annually Measure: # of founded complaints	4	4	4	Safety Quality of Life Service
Goal: To reduce turnover by 2% annually Measure: % turnover rate	22.58%	12%	10%	Safety Quality of Life Financial Service



911 OPERATIONS

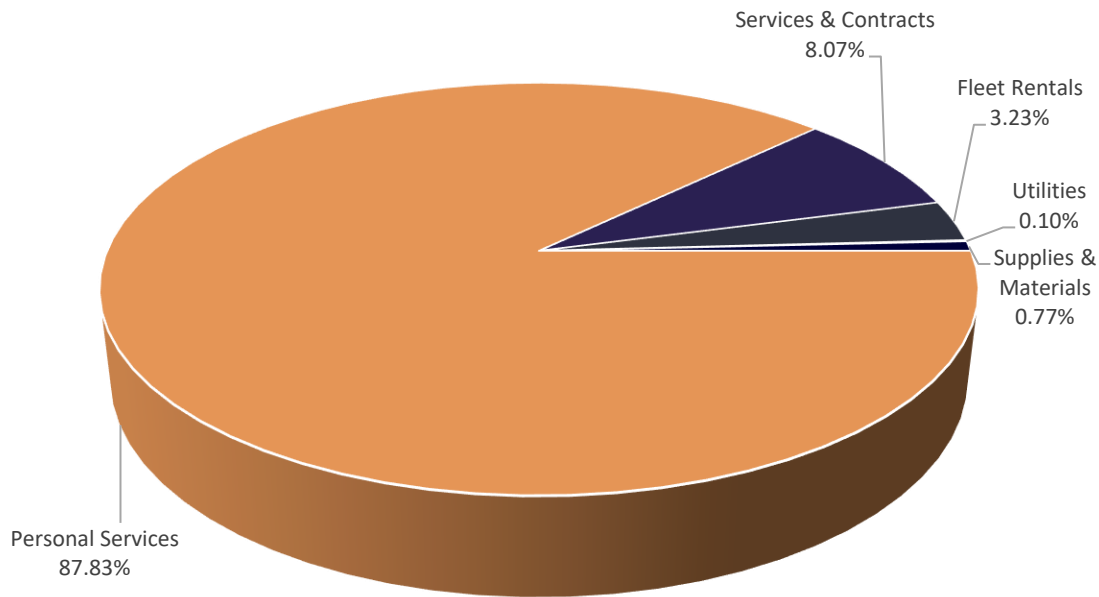


Figure 113 – 911 Operations – Expenditures by Type

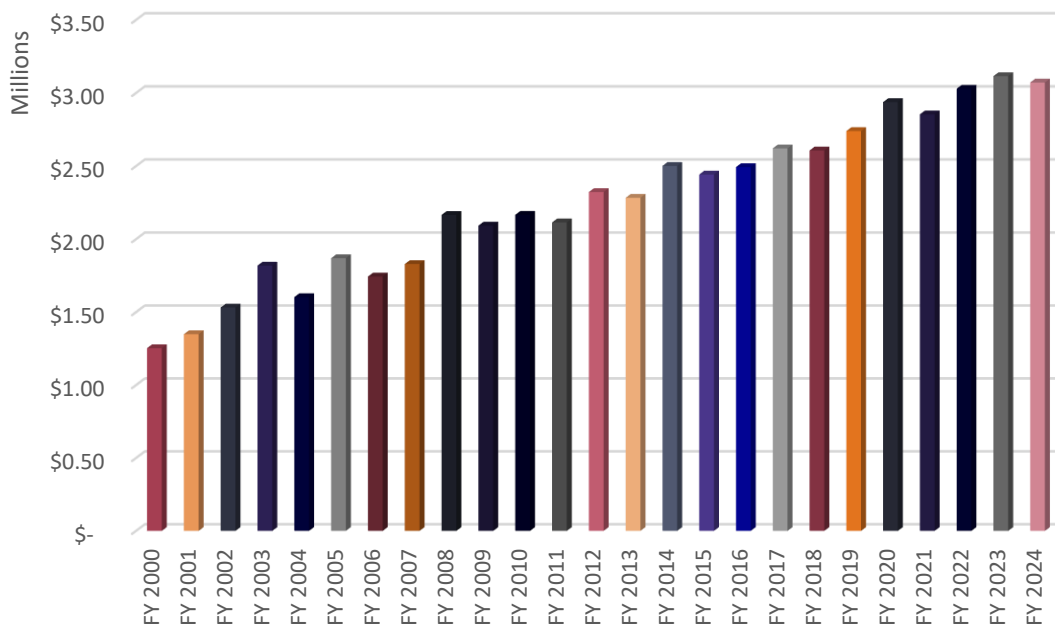


Figure 114 – 911 Operations - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	707,259	700,191	529,779	683,912	703,263	19,351	2.83%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	11,382	18,357	7,911	18,000	18,000	-	0.00%
Supplies & Materials	9,445	2,526	2,948	12,668	5,180	(7,488)	(59.11)%
Capital Outlay	-	-	155,697	-	72,000	72,000	100.00%
Debt Service	-	-	-	-	-	-	0.00%
	728,086	721,074	696,335	714,580	798,443	83,863	11.74%



PUBLIC SAFETY RADIO SYSTEM

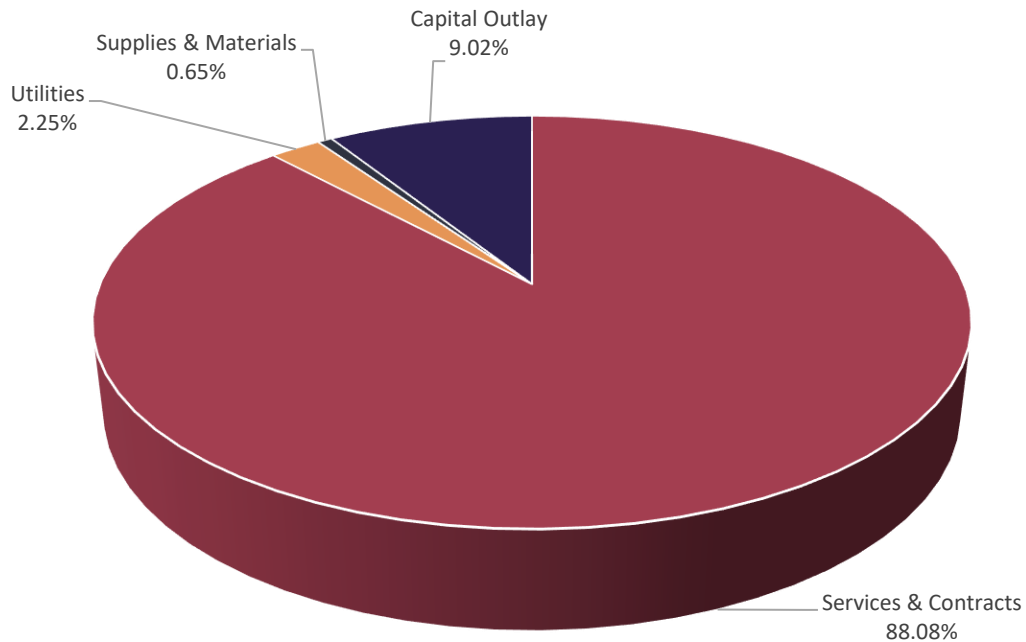


Figure 115 – Public Safety Radio System - Expenditures by Type

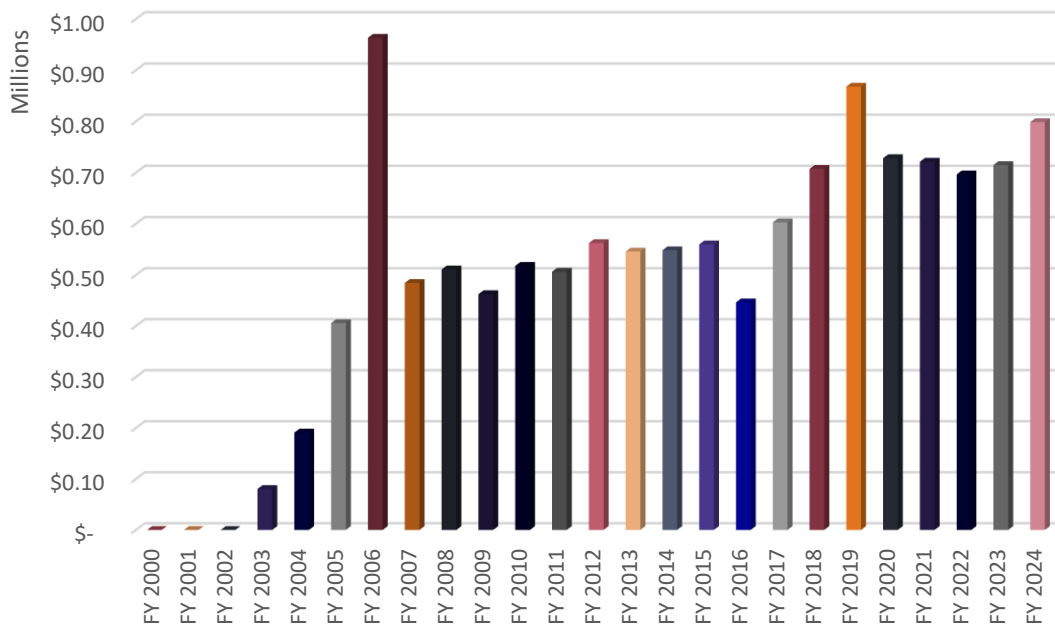


Figure 116 – Public Safety Radio System - Expenditure History

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VICTIM WITNESS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Intergovernmental:							
Hahira – Victim/Witness	30	25	16	15	15	25	66.67%
Lake Park – Victim/Witness	4	3	3	4	4	2	(42.86)%
Remerton – Victim/Witness	9	12	11	10	10	10	0.00%
Valdosta – Victim/Witness	42	48	34	31	31	35	12.90%
	85	89	64	60	60	72	21.01%
Fines & Forfeitures:							
Fines – Magistrate Court	2	1	1	2	2	2	16.67%
Fines – State Court	112	143	126	130	130	115	(11.54)%
Fines – Superior Court	6	8	10	10	10	10	0.00%
	121	152	138	142	142	127	(10.42)%
Total Revenues	206	241	202	201	201	199	(1.12)%

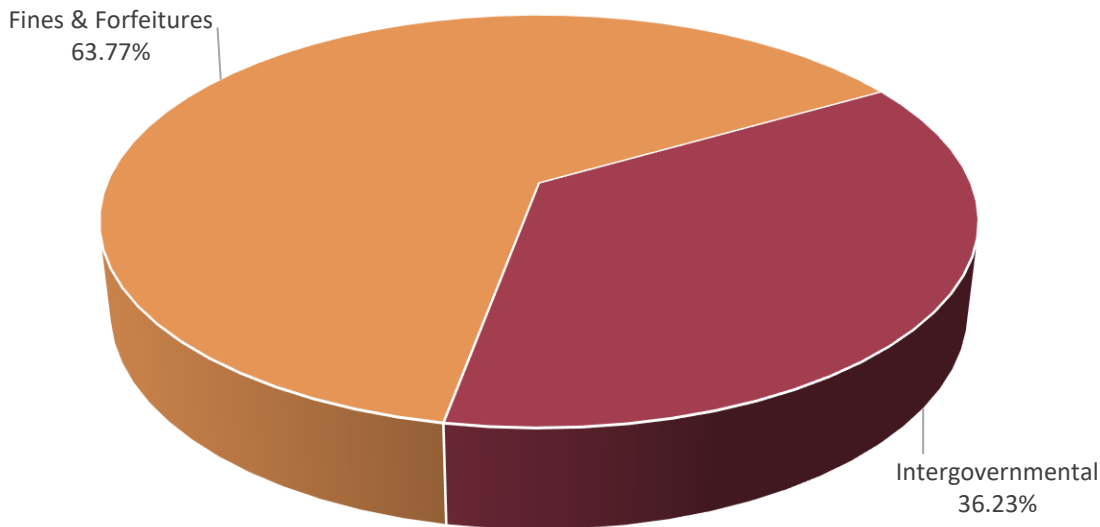


Figure 117 – Victim Witness Fund – Revenues by Source

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VICTIM WITNESS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	11	11	11	11	11	11	0.00%
Retirement	11	10	10	10	10	10	7.47%
Salary – Regular	66	65	69	74	77	79	6.98%
Social Security	5	5	5	5	6	6	6.80%
	93	92	96	100	104	106	6.24%
Services & Contracts:							
Appropriations	121	121	121	121	121	121	0.00%
Contractual – Other	4	1	1	1	-	-	(100.00)%
Education/Training – Seminar	-	-	1	1	1	1	29.87%
Education/Training – Travel	-	-	-	1	1	1	0.00%
	125	122	123	124	124	123	(0.61)%
Fleet Rentals:							
Technology Fleet Rental	9	19	15	10	10	10	6.90%
	9	19	15	10	10	10	6.90%
Supplies & Materials:							
Office Supplies	1	1	-	1	1	1	0.00%
Small Tools & Equipment	-	1	1	-	-	-	0.00%
	1	2	1	1	1	1	0.00%
Total Expenditures	229	235	235	234	238	240	2.63%

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VICTIM WITNESS FUND – EXPENDITURES – TYPE/LINE

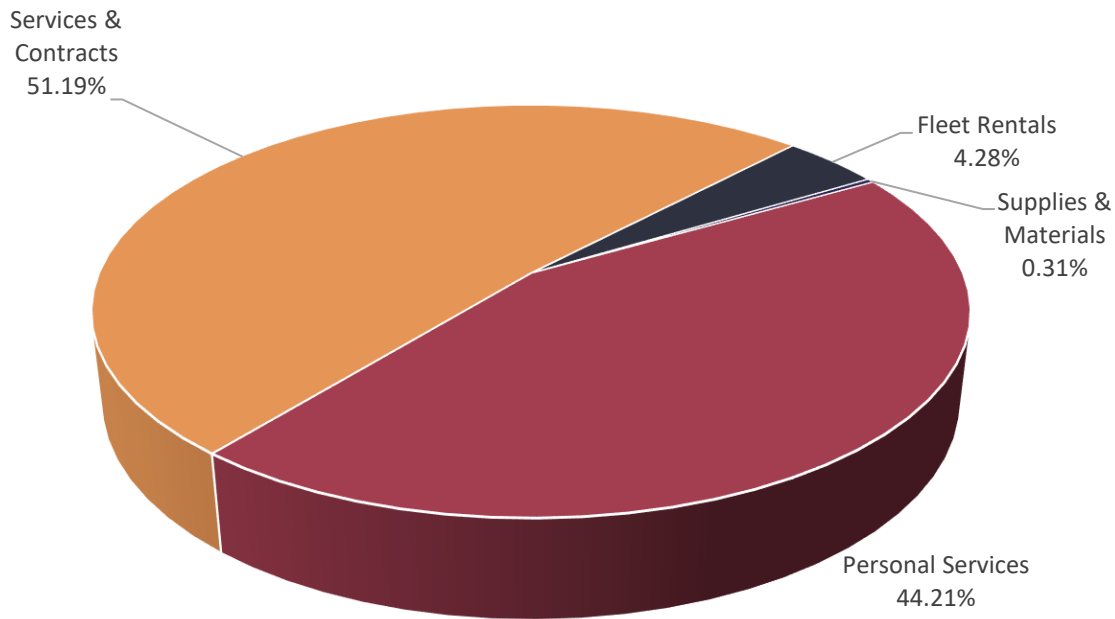


Figure 118 – Victim/Witness Fund – Expenditures by Type

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – Victim/Witness	107,911	113,785	114,387	113,305	119,457	6,152	5.43%
	228,910	234,784	235,386	234,304	240,456	6,152	2.63%

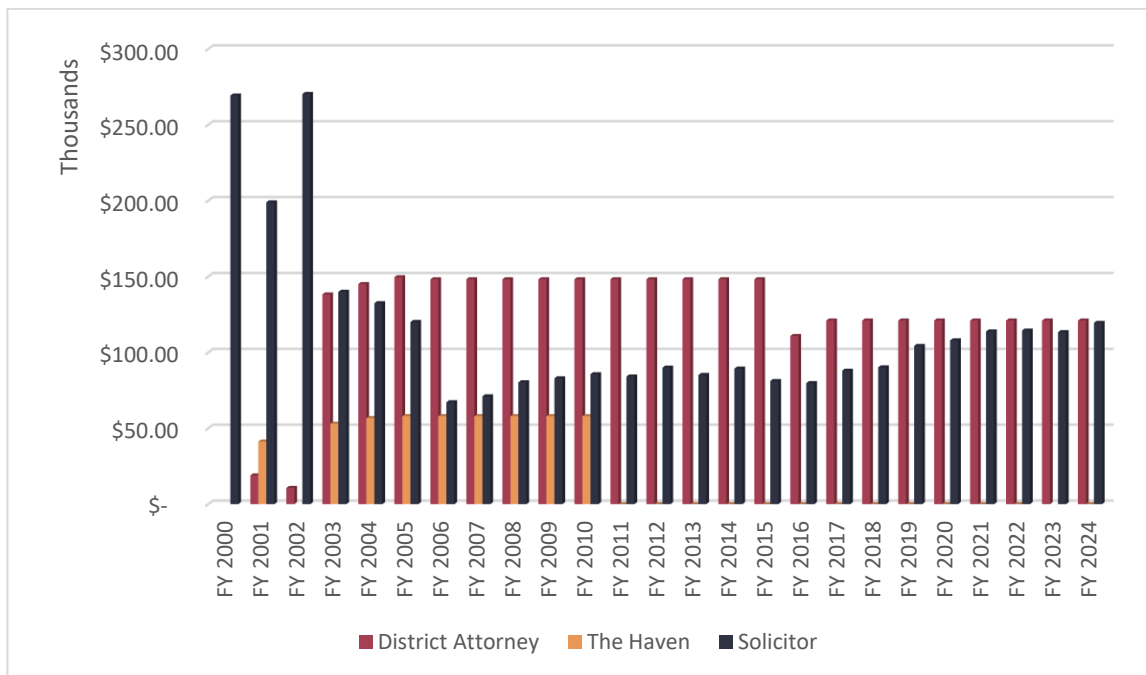


Figure 119 – Victim/Witness - Expenditure History

SPECIAL SERVICES FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Taxes:							
Alcoholic Beverage Excise	504	536	510	525	525	500	(4.76)%
Business & Occupation	532	601	609	525	525	575	9.52%
Cable Television Franchise	111	108	89	90	90	80	(11.11)%
Financial Institution Tax	239	200	191	200	200	200	0.00%
Insurance Premium	3,385	3,595	412	475	475	750	57.88%
Sanitation Franchise	25	24	41	24	24	40	66.67%
	4,796	5,064	1,853	1,839	1,839	2,145	16.64%
Licenses & Permits:							
Alcoholic Beverage	142	144	150	150	150	160	6.67%
NPDES – Stormwater	-	-	12	-	-	-	0.00%
	142	144	162	150	150	160	6.67%
Charges for Service:							
Lowndes – VFD	15	15	-	-	-	-	0.00%
Zoning Fees	35	45	49	25	25	35	40.00%
	50	60	49	25	25	35	40.00%
Miscellaneous:							
Insurance Reimbursement	6	13	-	-	-	-	0.00%
	6	13	-	-	-	-	0.00%
Transfers In:							
Transfers – Accommodation	179	191	290	236	236	300	27.27%
	179	191	290	236	236	300	27.27%
Total Revenues	5,173	5,472	2,354	2,250	2,250	2,640	17.35%



SPECIAL SERVICES FUND – REVENUES BY SOURCE

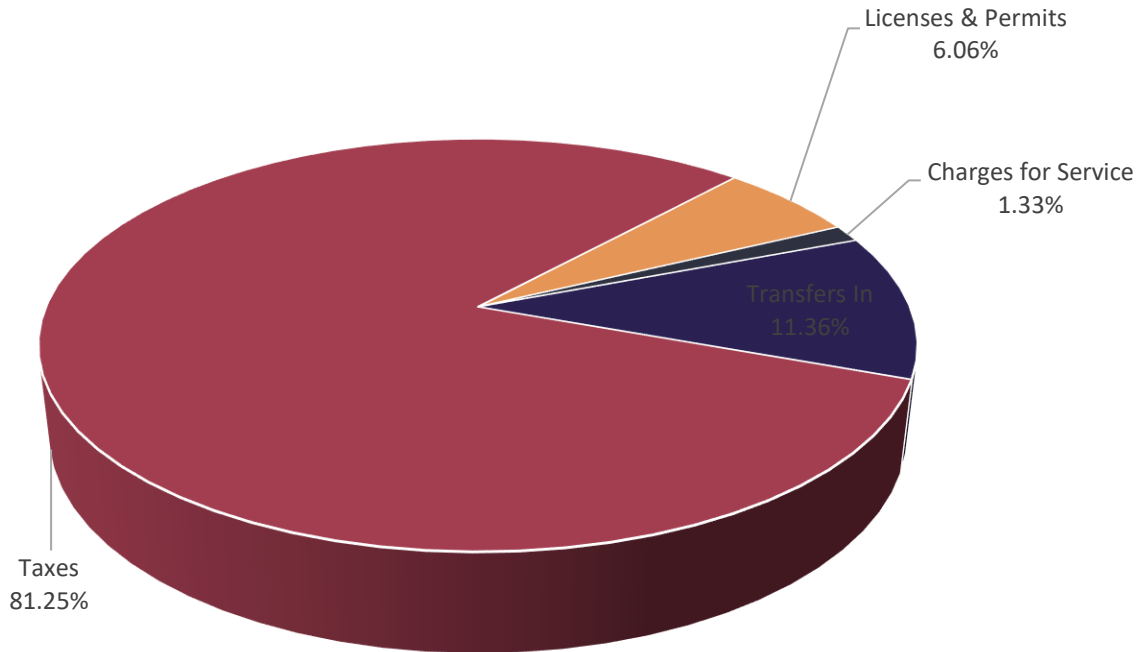


Figure 120 – Special Services Fund – Revenues by Source

SPECIAL SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	293	297	121	110	121	116	5.00%
Life Insurance	2	3	1	1	1	1	0.10%
Other Employee Benefits	24	21	-	-	-	-	0.00%
Retirement	204	249	81	82	93	84	3.08%
Salary – Regular	1,161	1,399	485	555	672	612	10.41%
Salary – Volunteer	118	67	-	-	-	-	0.00%
Social Security	93	106	36	40	49	45	11.17%
Workers Compensation	11	17	5	5	6	6	7.91%
	1,906	2,159	729	793	942	864	8.91%
Services & Contracts:							
Advertising	5	6	7	6	7	6	1.82%
Appropriations	857	919	1,178	919	979	978	6.51%
Contractual – Other	125	122	139	49	64	63	27.40%
Contractual – SGRC	70	71	71	71	72	72	0.86%
Dues – Professional	1	3	1	1	2	1	(8.04)%
Education/Training – Seminar	4	2	4	5	10	6	20.21%
Education/Training – Travel	5	3	4	4	9	5	29.85%
Firefighter Banquet	3	1	-	-	-	-	0.00%
Gasoline & Diesel	1	-	-	-	-	-	0.00%
Other Equip – Repair/Maint	5	21	-	-	-	-	0.00%
Printing	2	1	3	2	1	1	(42.03)%
Professional Services	-	12	51	33	25	15	(53.85)%
Subscriptions	5	-	-	-	-	-	0.00%
Travel	1	1	1	-	-	-	0.00%
Uniforms	12	24	2	2	2	2	0.30%
	1,120	1,204	1,460	1,091	1,171	1,149	5.31%
Fleet Rentals:							
Fleet Rental	176	274	23	22	22	24	10.84%
Technology Fleet Rental	9	11	7	5	5	7	21.73%
	185	285	30	27	27	31	12.98%

SPECIAL SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities:							
Utilities – Cable TV	2	2	-	-	-	-	0.00%
Utilities – Cell Phones	17	19	4	4	4	4	14.81%
Utilities – Electricity	50	48	-	-	-	-	0.00%
Utilities – LP Fuel	2	8	-	-	-	-	0.00%
Utilities – Telephones	8	10	-	-	-	-	254.55%
Utilities – Water	2	2	-	-	-	-	0.00%
	82	88	4	4	4	4	15.55%
Supplies & Materials:							
Chemical Supplies	2	1	-	-	-	-	0.00%
Janitorial Supplies	2	2	-	-	-	-	0.00%
Office Supplies	2	2	1	1	2	1	33.33%
Program Supplies	16	26	8	8	10	9	21.13%
Safety Items	49	73	-	-	-	-	0.00%
Small Tools & Equipment	70	95	2	1	12	11	1061.22%
	141	199	11	9	25	22	129.93%
Capital Outlay:							
Other Capital Equipment	53	-	-	-	-	-	0.00%
Rolling Stock	29	343	-	-	-	-	0.00%
	82	343	-	-	-	-	0.00%
Transfers Out:							
Transfers – General Fund	325	325	325	325	325	325	0.00%
	325	325	325	325	325	325	0.00%
Total Expenditures	3,841	4,603	2,559	2,250	2,494	2,395	6.45%

SPECIAL SERVICES FUND - EXPENDITURE CHARTS

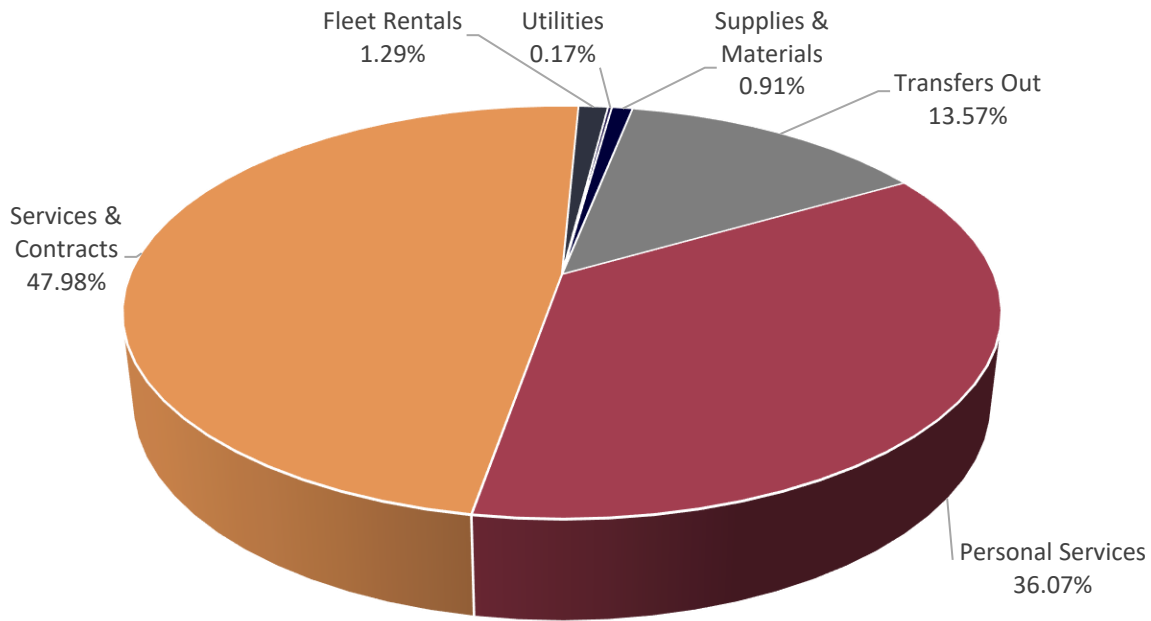


Figure 121 – Special Services Fund – Expenditures by Type



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	41,875	42,263	-	-	-	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	62,367	67,525	-	-	-	-	0.00%
Supplies & Materials	142	275	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	11,000	-	-	-	0.00%
Services & Contracts	-	-	86,992	-	-	-	0.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	832	-	-	-	0.00%
Supplies & Materials	-	-	807	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	99,632	-	-	-	0.00%



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,269,663	1,402,575	-	-	-	-	0.00%
Services & Contracts	207,617	236,680	-	-	-	-	0.00%
Fleet Rentals	161,850	263,858	-	-	-	-	0.00%
Utilities	16,037	16,231	-	-	-	-	0.00%
Supplies & Materials	119,100	169,436	-	-	-	-	0.00%
Capital Outlay	81,860	343,277	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,856,127	2,432,056	-	-	-	-	0.00%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
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. The Director of Code Enforcement, Inspections and Permitting is split between this division and Inspections & Permitting.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	272,981	293,844	285,553	308,562	293,372	(15,190)	(4.92)%
Services & Contracts	7,458	7,975	13,661	14,012	16,775	2,763	19.72%
Fleet Rentals	16,956	15,103	19,745	17,683	15,823	(1,860)	(10.52)%
Utilities	2,178	2,159	1,969	2,150	2,178	28	1.30%
Supplies & Materials	4,418	622	931	1,080	4,480	3,400	314.81%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	303,991	319,703	321,860	343,487	332,628	(10,859)	(3.16)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
4	4	4	4	3	3	3.5	(0.5)

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



CODE ENFORCEMENT

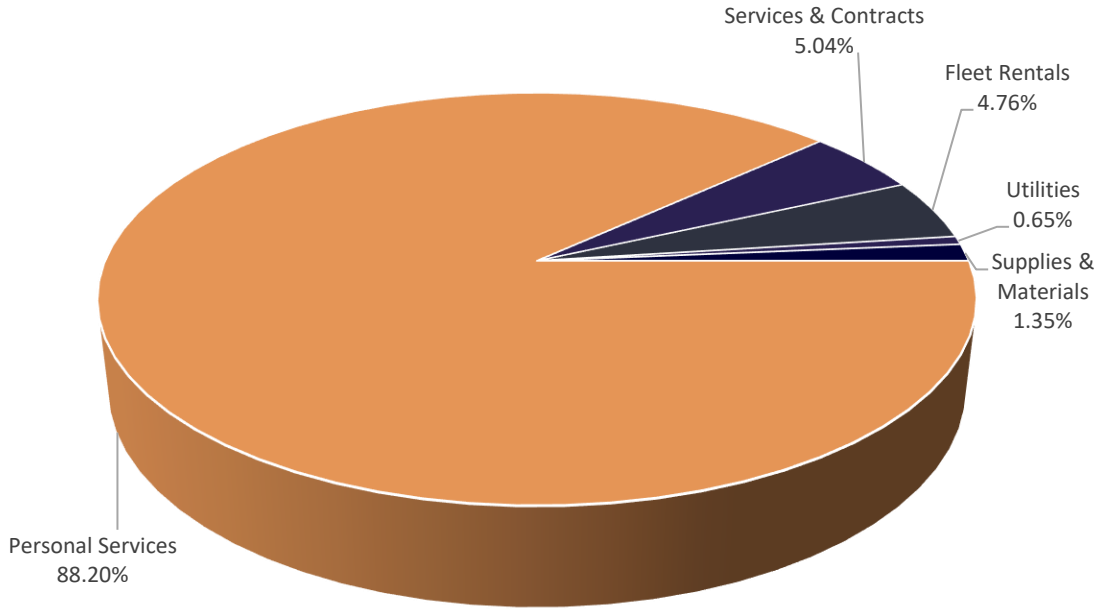


Figure 122 – Code Enforcement – Expenditures by Type

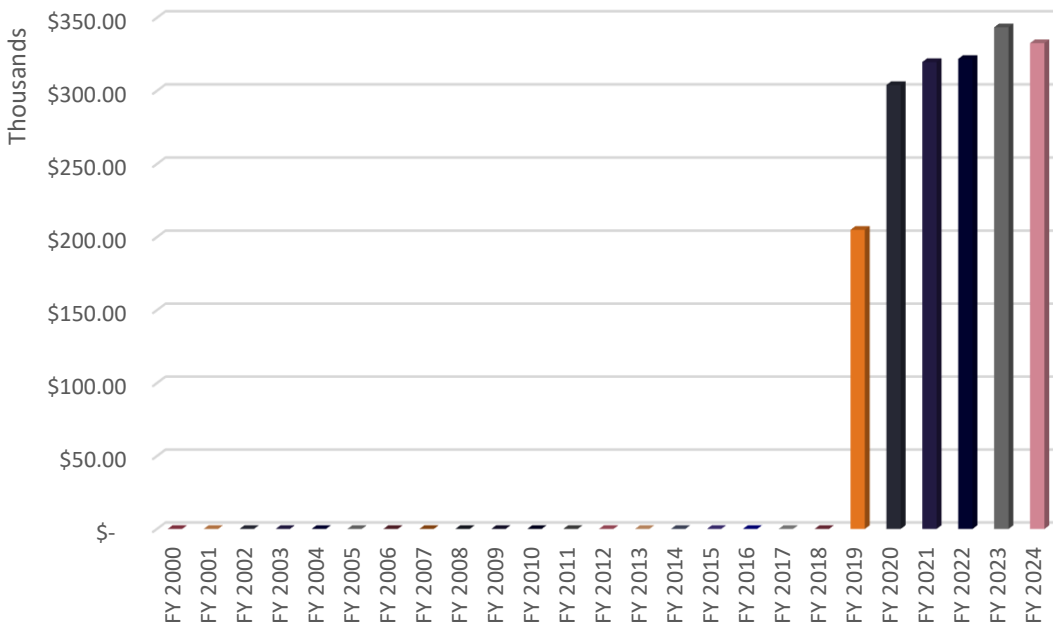


Figure 123 – Code Enforcement - Expenditure History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	66,889	64,687	67,557	67,056	58,348	(8,708)	(12.99)%
Services & Contracts	51,478	43,084	57,563	53,290	61,729	8,439	15.84%
Fleet Rentals	3,323	2,813	3,917	5,386	7,000	1,614	29.97%
Utilities	291	282	256	295	295	-	0.00%
Supplies & Materials	-	54	11	175	175	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	121,981	110,920	129,303	126,202	127,547	1,345	1.07%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
1	1	1	1	1	1	1	-



MOSQUITO CONTROL

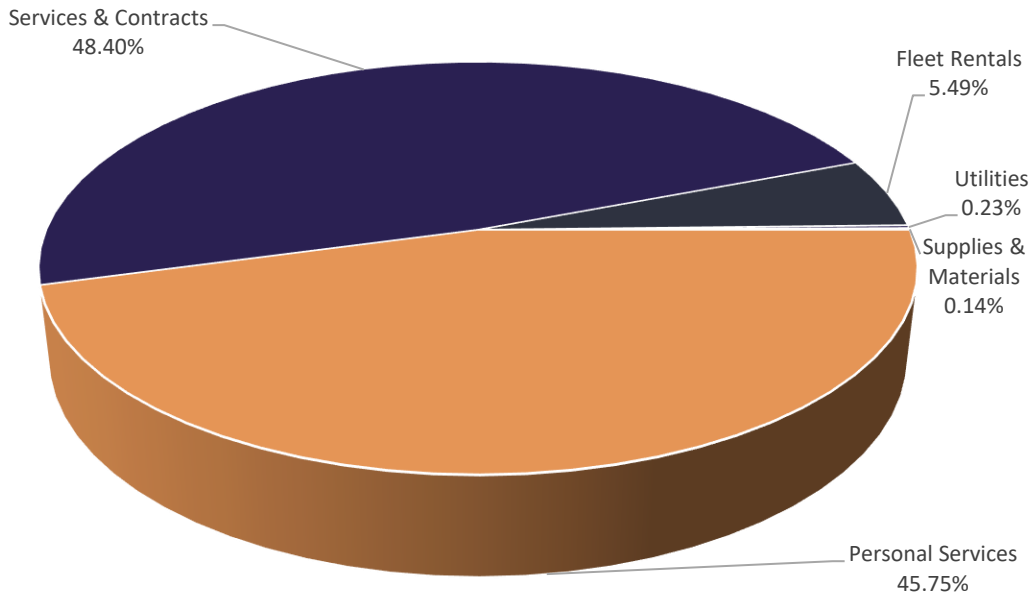


Figure 124 – Mosquito Control – Expenditures by Type

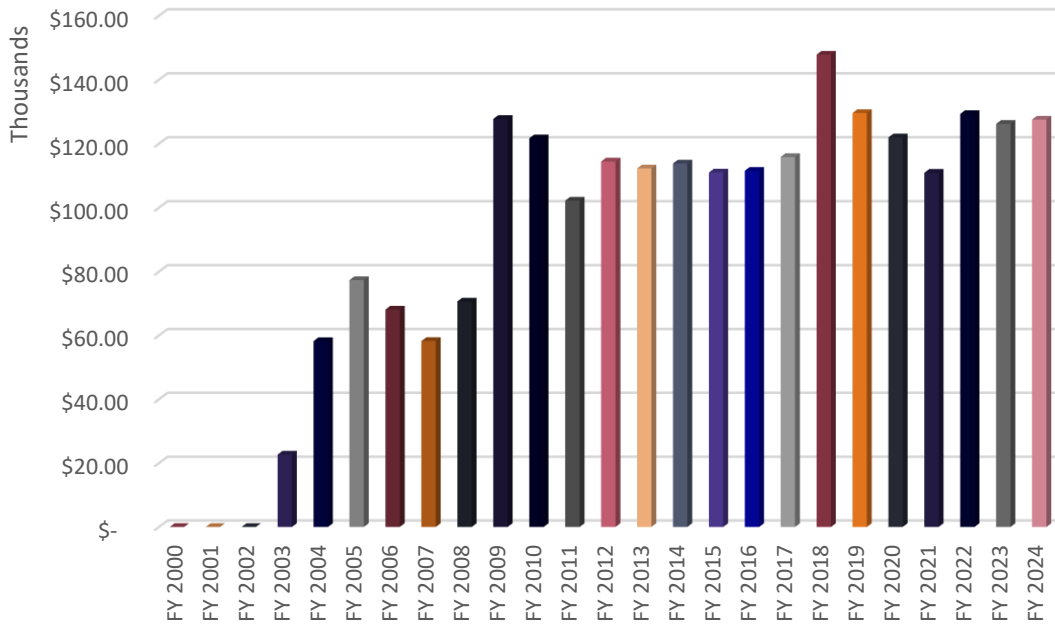


Figure 125 – Mosquito Control - Expenditure History



PLANNING

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). In 2021, Planning and Zoning were merged into a single division; however, they are separated again beginning with 2024.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	135,279	398,106	364,950	417,559	248,695	(168,864)	(40.44)%
Services & Contracts	4,733	24,068	65,789	45,230	16,905	(28,325)	(62.62)%
Fleet Rentals	1,190	2,860	6,374	4,315	6,727	2,412	55.90%
Utilities	575	1,948	1,142	1,111	1,011	(100)	(9.00)%
Supplies & Materials	1,042	1,787	645	700	2,000	1,300	185.71%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	142,819	428,769	438,901	468,915	275,338	(193,577)	(41.28)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
2.5	5	5	5	6	7	3	(2)

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 gain a basic level of understanding and proficiency for daily department outputs by all employees
- To update the ULDC



PLANNING

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To maintain the current positive cash flow for street lighting districts Measure: \$ reduction in street lighting deficit	\$(14,090)	-	-	Safety Quality of Life Financial Service
Goal: To reduce the time for delivering subdivision comments by 10% Measure: % reduction in days to review subdivision and deliver comments	0%	0%	10%	Service

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PLANNING

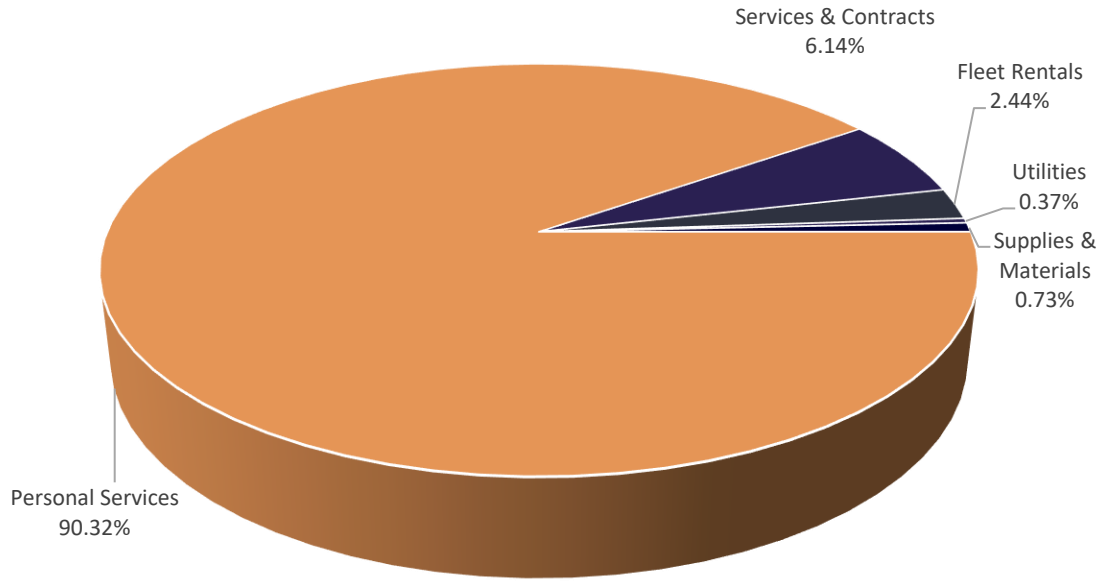


Figure 126 – Planning – Expenditures by Type

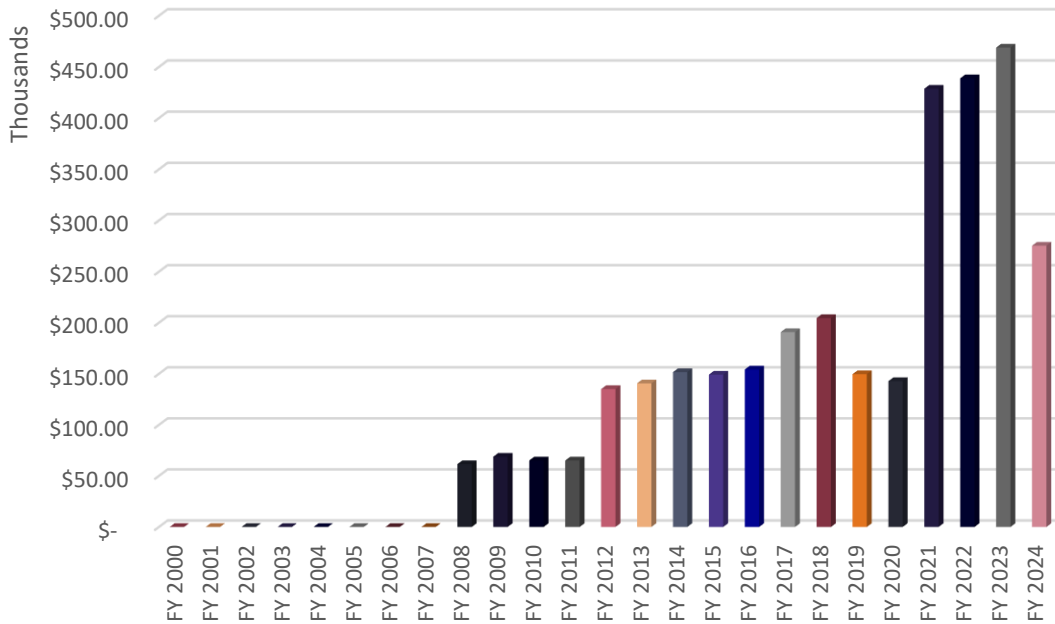


Figure 127 – Planning - Expenditure History

ZONING

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. In 2021, Planning and Zoning were merged into a single division; however, they are separated again beginning with 2024.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	161,304	-	-	-	263,459	263,459	100.00%
Services & Contracts	8,639	-	-	-	15,150	15,150	100.00%
Fleet Rentals	1,785	-	-	-	1,388	1,388	100.00%
Utilities	580	-	-	-	580	580	100.00%
Supplies & Materials	111	-	-	-	6,000	6,000	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	172,418	-	-	-	286,622	286,622	100.00%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
3	-	-	-	-	-	3	3

Annual Department Goals:

- 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

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To deplete the list of pending zoning map corrections	20%	5%	3%	Education Service
Measure: % of current list still pending review				



ZONING

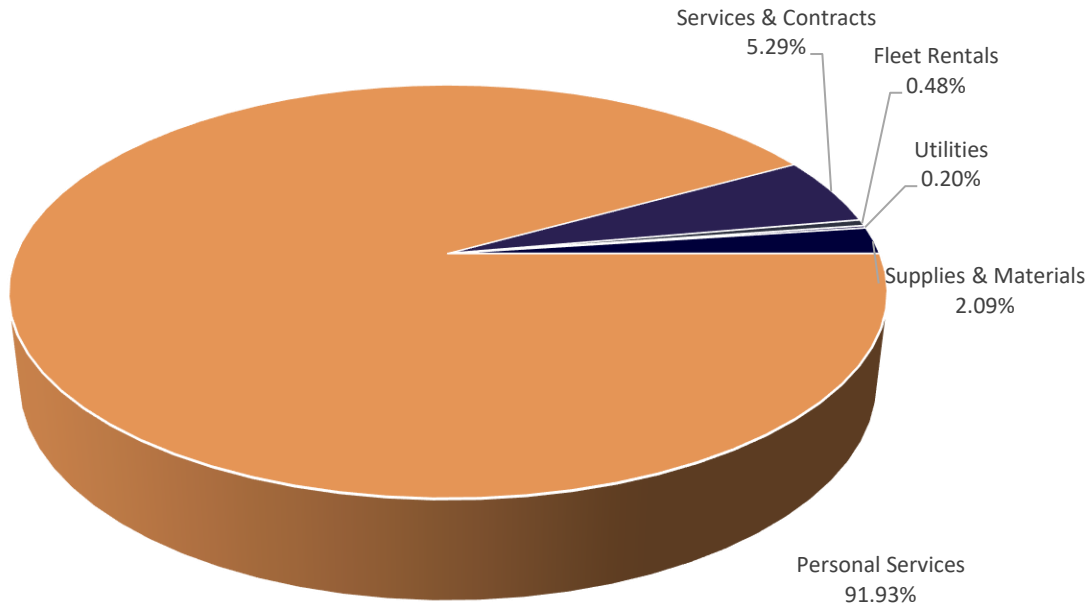


Figure 128 – Zoning – Expenditures by Type

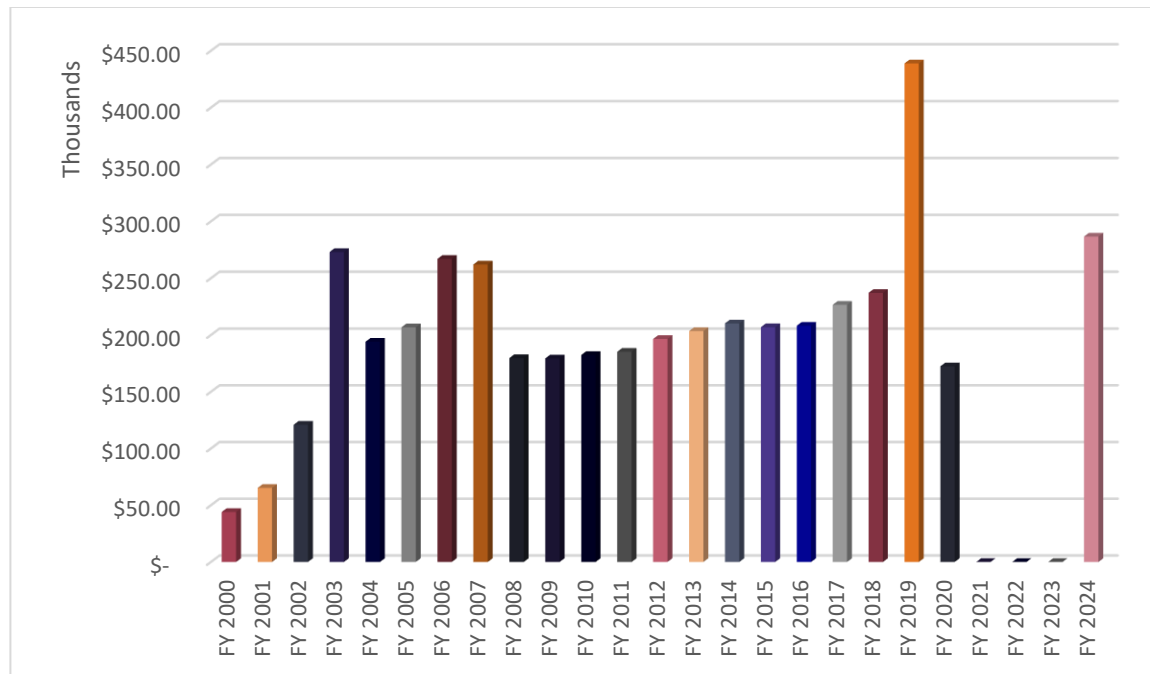


Figure 129 – Zoning- Expenditure History

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NON-DEPARTMENTAL

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Contingency	40	40,808	392,597	97,313	97,313	-	0.00%
SGRC Dues	70,297	70,953	70,953	71,465	72,083	618	0.86%
Arts Commission	70,000	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	393,366	411,530	436,009	457,809	475,617	17,808	3.89%
Planning Comm/MPO	15,180	15,467	11,888	21,692	54,383	32,691	150.71%
VALOR/GIS	265,281	268,009	262,799	267,888	278,247	10,359	3.87%
Transfers Out	325,000	325,000	325,000	325,000	325,000	325,000	0.00%

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FIRE SERVICES FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Taxes:							
Alternative Ad Valorem Tax	-	-	11	-	-	-	0.00%
Insurance Premium Tax	-	-	3,323	3,275	3,275	3,556	8.58%
Property Tax – Fire Services	-	-	3,931	3,900	3,900	4,500	15.38%
	-	-	7,265	7,175	7,175	8,056	12.28%
Charges for Service:							
Lowndes – VFD	-	-	15	15	15	15	0.00%
	-	-	15	15	15	15	0.00%
Miscellaneous:							
Contributions - Miscellaneous	-	-	5	-	-	-	0.00%
General Surplus Sales	-	-	350	-	-	-	0.00%
Insurance Reimbursement	-	-	12	-	-	-	0.00%
	-	-	367	-	-	-	0.00%
Total Revenues	-	-	7,647	7,190	7,190	8,071	12.25%

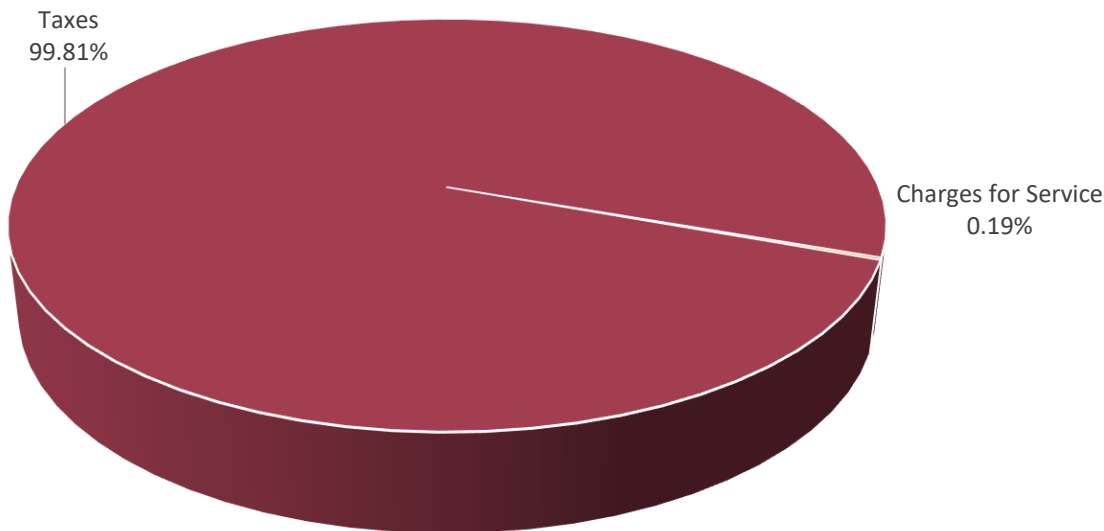


Figure 130 – Fire Services Fund – Revenues by Source

FIRE SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	682	704	759	737	4.69%
Life Insurance	-	-	4	6	6	6	2.73%
Other Employee Benefits	-	-	25	22	22	22	0.00%
Retirement	-	-	366	480	536	536	11.61%
Salary – Overtime	-	-	70	-	-	-	0.00%
Salary – Regular	-	-	2,159	3,221	3,749	3,755	16.59%
Salary – Volunteer	-	-	27	175	175	-	(100.00)%
Social Security	-	-	161	234	269	270	15.36%
Workers Compensation	-	-	32	48	55	55	16.37%
	-	-	3,526	4,889	5,570	5,381	10.06%
Services & Contracts:							
Appropriations	-	-	126	106	106	118	11.39%
Contractual – Grant Match	-	-	-	-	5	-	0.00%
Contractual – Other	-	-	90	138	199	154	11.32%
Direct Repairs	-	-	-	-	89	60	100.00%
Dues – Professional	-	-	2	4	15	12	195.19%
Education/Training – Seminar	-	-	1	3	7	3	11.11%
Education/Training – Travel	-	-	7	7	13	8	1.35%
Facility – Repair/Maint	-	-	26	17	21	21	23.53%
Firefighter Banquet	-	-	-	7	7	7	0.00%
Lubricants	-	-	-	-	31	25	100.00%
Medical Supplies & Shots	-	-	129	-	-	-	0.00%
Other Equip – Repair/Maint	-	-	5	7	17	7	0.00%
Postage	-	-	-	-	1	1	100.00%
Printing	-	-	-	1	1	1	50.00%
Tires	-	-	-	-	15	12	100.00%
Travel	-	-	1	1	1	1	33.33%
Uniforms	-	-	44	51	70	55	6.62%
Vehicle – Repair/Maint	-	-	8	8	116	80	966.67%
	-	-	439	349	712	562	61.33%
Fleet Rentals:							
Fleet Rental	-	-	239	362	362	229	(36.73)%
Technology Fleet Rental	-	-	8	6	6	21	232.95%
	-	-	246	368	368	250	(32.03)%

FIRE SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities:							
Utilities – Cable TV	-	-	1	1	1	1	5.00%
Utilities – Cell Phones	-	-	14	14	14	16	12.86%
Utilities – Electricity	-	-	49	88	88	88	0.00%
Utilities – LP Fuel	-	-	7	10	10	14	40.00%
Utilities – Telephones	-	-	4	6	6	7	3.75%
Utilities – Water	-	-	2	5	5	5	0.00%
	-	-	75	125	125	131	4.88%
Supplies & Materials:							
Chemical Supplies	-	-	3	15	25	20	36.29%
Janitorial Supplies	-	-	3	4	14	5	42.86%
Office Supplies	-	-	2	2	2	2	0.00%
Program Supplies	-	-	22	20	67	25	26.58%
Safety Items	-	-	161	123	236	190	54.82%
Small Tools & Equipment	-	-	126	121	537	249	105.41%
	-	-	317	284	880	492	72.96%
Capital Outlay:							
Other Capital Equipment	-	-	43	8	237	102	1137.80%
Rolling Stock	-	-	1,689	1,106	1,106	1,106	0.00%
	-	-	1,732	1,115	1,343	1,208	8.37%
Total Expenditures	-	-	6,336	7,129	8,999	8,024	12.55%

FIRE SERVICES FUND - EXPENDITURE CHARTS

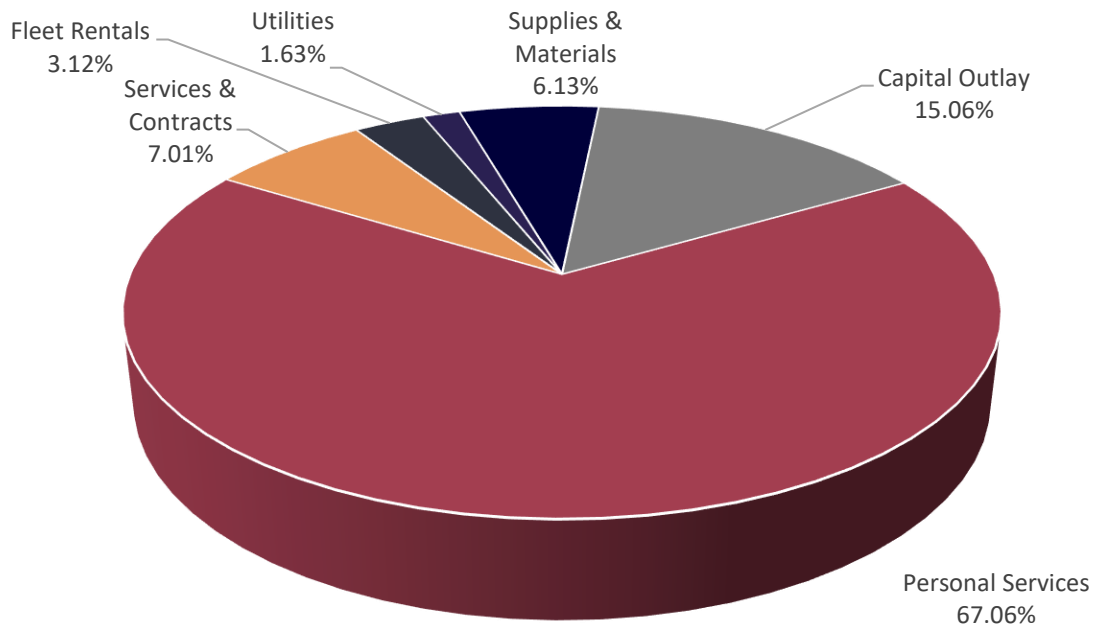


Figure 131 – Fire Services Fund – Expenditures by Type



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.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	-	-	58,126	58,675	69,101	10,426	17.77%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	59,631	109,766	114,005	4,239	3.86%
Supplies & Materials	-	-	111	200	200	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	117,869	168,641	183,306	14,665	8.70%

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 Measure	FY 2022	FY 2023	FY 2024	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%	Safety Quality of Life Financial Service
<p>Goal: To replace paint and carpet in 20% of all major facilities annually</p> <p>Measure: % of paint and carpet replaced</p>	5%	4%	20%	Safety Quality of Life Financial 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%	Safety Quality of Life Financial Service
<p>Goal: To complete all requests for service within 5 business days 90% of the time</p> <p>Measure: Average # of days to complete requests for service</p>	5	6	5	Financial Service



FACILITIES MAINTENANCE

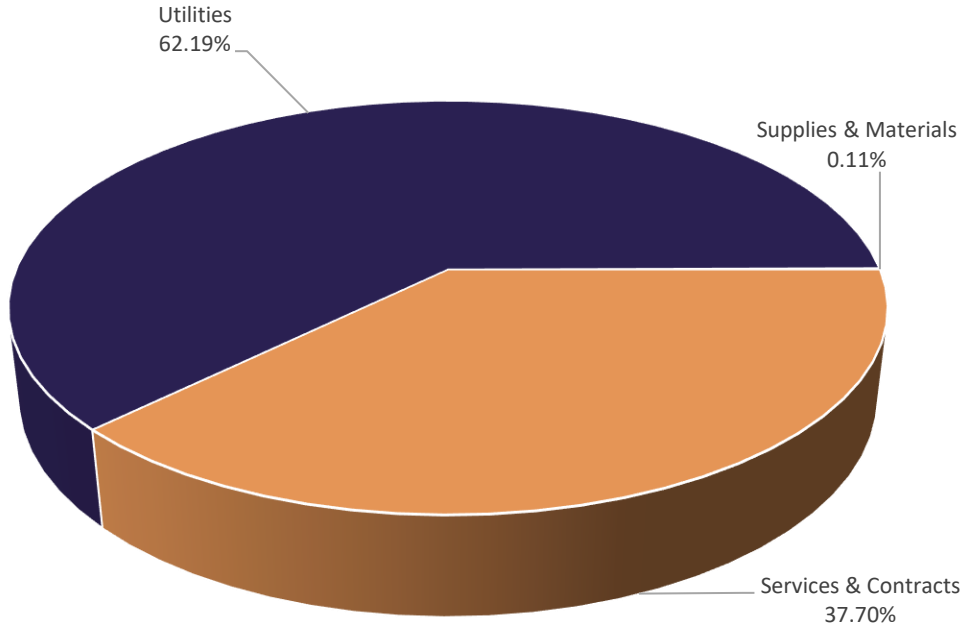


Figure 132 – Facilities Maintenance – Expenditures by Type

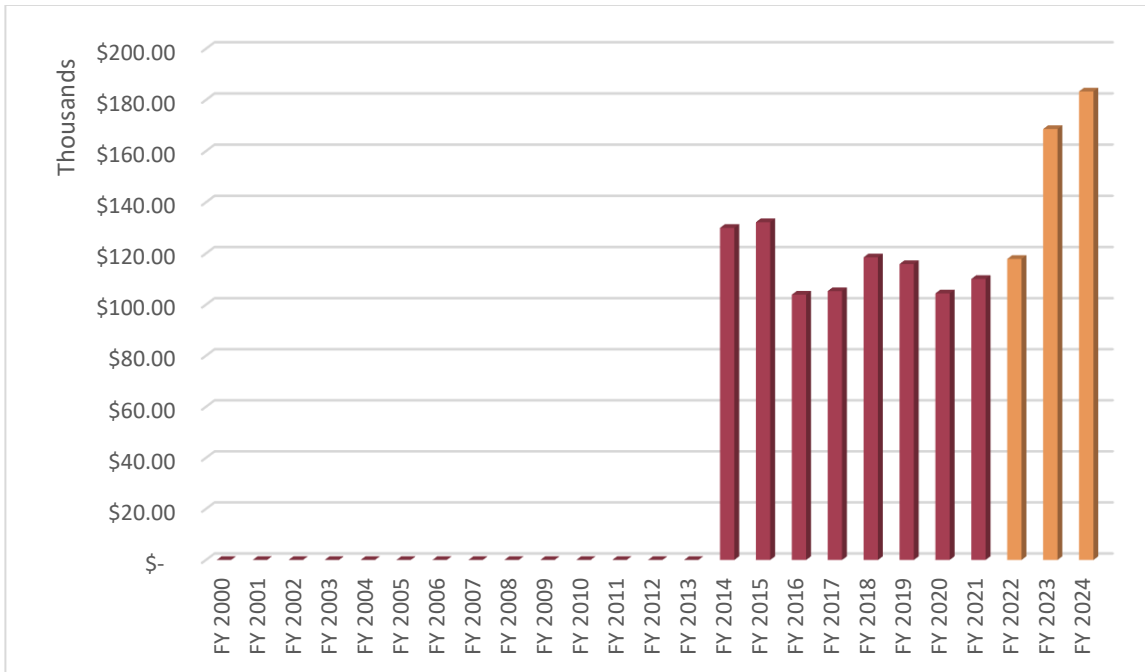


Figure 133 – Facilities Maintenance - Expenditure History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	3,526,041	4,888,803	5,380,712	491,909	10.06%
Services & Contracts	-	-	403,206	309,622	346,216	36,594	11.82%
Fleet Rentals	-	-	246,082	368,186	250,252	(117,934)	(32.03)%
Utilities	-	-	15,498	15,000	16,850	1,850	12.33%
Supplies & Materials	-	-	294,854	264,230	466,320	202,090	76.48%
Capital Outlay	-	-	1,732,047	1,114,680	1,207,980	93,300	8.37%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	6,217,729	6,960,521	7,668,330	707,809	10.17%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
-	-	63	64	77	79	77	13

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



FIRE/RESCUE

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To improve response time by 10% annually Measure: Average Response Time	10:00	9:00	8:00	Safety Quality of Life Service
Goal: To increase public safety programs to better educate the public on fire prevention and safety Measure: # of public safety events held	38	48	50	Safety Quality of Life Education Service
Goal: To provide additional training to reduce loss of time incidents and improve effectiveness Measure: % reduction in loss of time incidents	12%	50%	50%	Safety Quality of Life Education Financial Service

FIRE/RESCUE

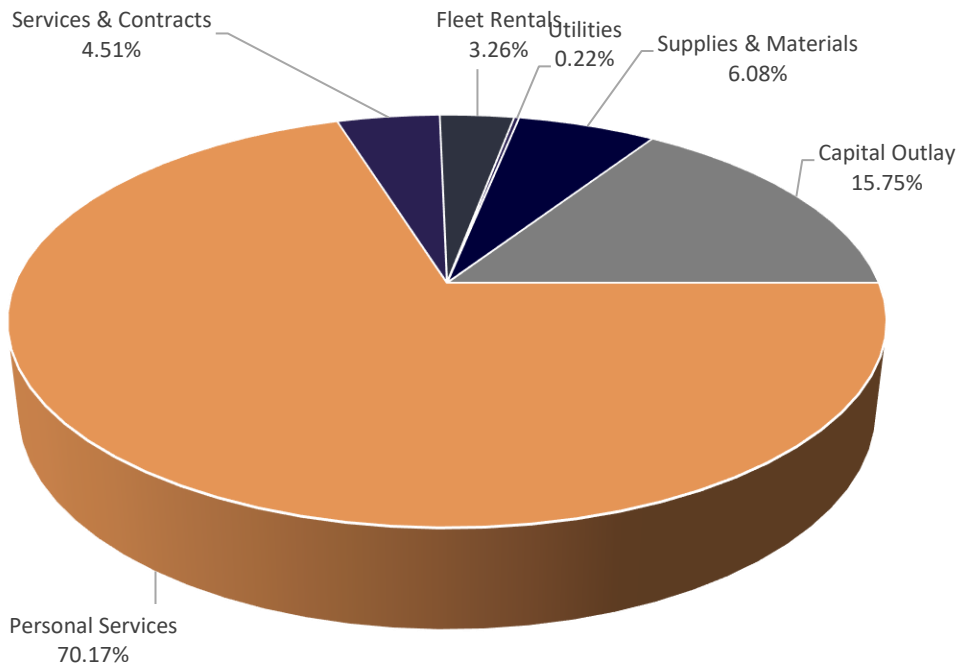


Figure 134 – Fire/Rescue – Expenditures by Type

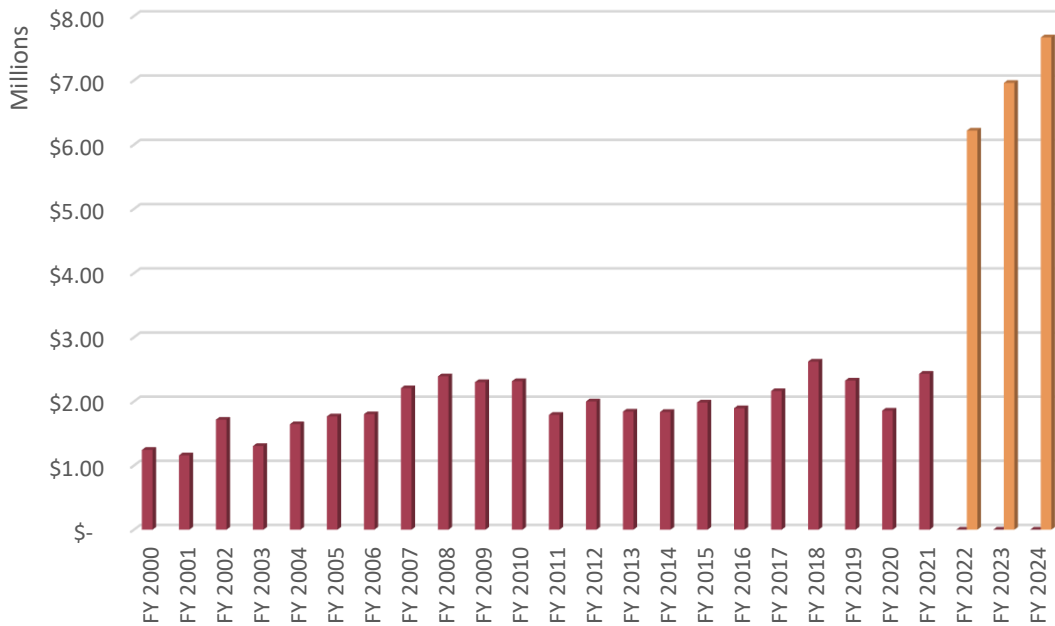


Figure 135 – Fire/Rescue - Expenditure History



FIRE – MAINTENANCE SHOP

To better serve the Fire Department, a separate maintenance shop was established during FY 2023 to maintain fire apparatus. The personnel are still accounted for in the Equipment Maintenance Fund and records are maintained by Public Works. The Fire Maintenance Shop is located in Naylor.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	-	-	-	-	172,000	172,000	100.00%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	-	-	-	-	172,000	172,000	100.00%



WATER/SEWER FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Credit Card Fees	62	150	195	190	190	75	(60.53)%
Moody Water/Sewer Contract	474	560	398	400	400	400	0.00%
Other	440	45	36	20	20	30	50.00%
Service Fees	1	2	49	1	1	1	0.00%
Sewer Usage	3,116	3,290	3,440	3,405	3,405	3,650	7.20%
Water Usage	3,643	3,780	3,931	3,735	3,735	4,000	7.10%
	7,736	7,826	8,049	7,751	7,751	8,156	5.23%
Miscellaneous:							
Connection Fees	828	1,067	1,394	1,000	1,000	1,100	10.00%
Hay Contract	36	37	38	38	38	39	2.63%
Insurance Reimbursement	-	-	1	-	-	-	0.00%
Miscellaneous – Other	42	251	8	10	10	10	0.00%
Penalties	135	81	200	150	150	200	33.33%
Premiums on Bonds Sold	25	22	20	20	20	20	0.00%
SPLOST – Other	1,872	7,678	822	-	-	-	0.00%
	2,938	9,136	2,483	1,218	1,218	1,369	12.40%
Non-operating:							
Interest Income	3	-	-	-	-	-	0.00%
	3	-	-	-	-	-	0.00%
Total Revenue	10,677	16,962	10,533	8,969	8,969	9,525	6.20%



WATER/SEWER FUND – REVENUES BY SOURCE

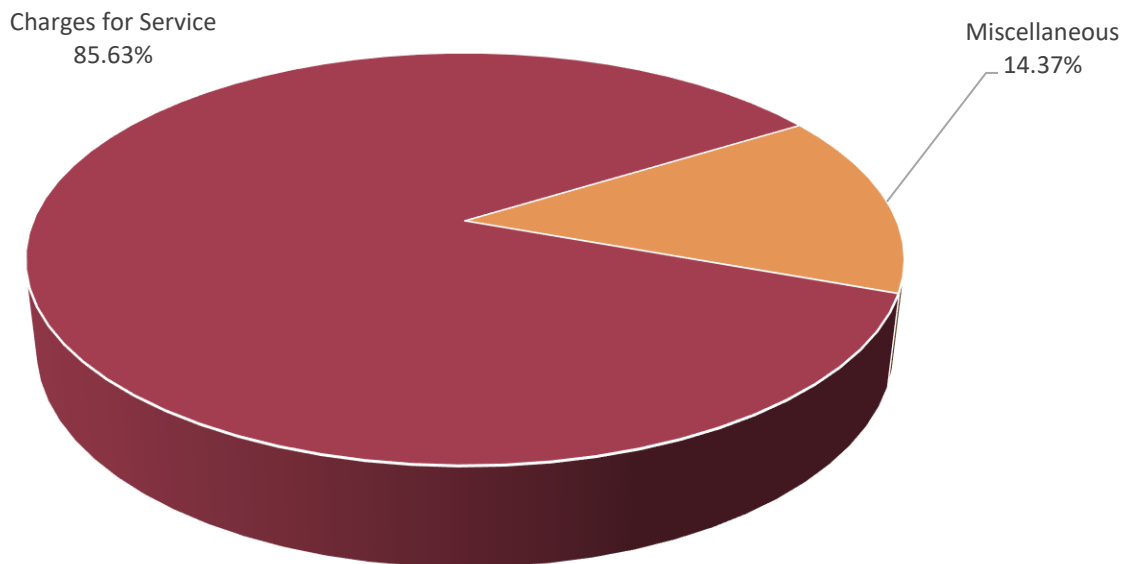


Figure 136 – Water/Sewer Fund – Revenues by Source

WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	425	577	832	374	418	418	11.76%
Life Insurance	2	2	2	3	3	3	7.70%
Retirement	431	59	160	220	249	256	16.18%
Salary – Overtime	-	-	67	-	-	-	0.00%
Salary – Regular	1,063	1,110	1,221	1,490	1,679	1,727	15.90%
Social Security	76	80	93	108	121	125	15.86%
Workers Compensation	13	18	20	23	27	28	18.03%
	2,011	1,847	2,394	2,219	2,497	2,557	15.24%
Services & Contracts:							
Advertising	-	1	-	1	1	1	23.81%
Appropriations	8	8	473	8	8	16	101.75%
Bad Debt Expense	204	-	-	45	45	45	0.00%
Collection Costs	-	-	-	1	1	1	0.00%
Contractual – Georgia	23	23	23	23	26	25	11.11%
Contractual – Other	122	155	68	100	99	99	(1.27)%
Credit Card Fees	141	178	212	205	205	75	(63.41)%
Depreciation Expense	1,244	1,449	1,557	1,275	1,275	1,500	17.65%
Dues – Professional	7	7	9	9	9	9	0.00%
Education/Training – Seminar	1	4	4	5	5	5	0.00%
Education/Training – Travel	-	1	4	4	6	5	25.64%
Facility – Repair/Maint	1	-	3	3	3	3	0.00%
Fees – Organizations	-	1	-	2	2	1	(66.67)%
Medical Supplies & Shots	-	-	-	1	1	1	0.00%
OPB Water/Sewer Match	-	-	168	-	-	-	0.00%
Other Equip – Repair/Maint	37	27	35	37	52	42	13.37%
Postage	10	10	10	10	10	10	0.00%
Printing	-	-	2	1	1	1	0.00%
Professional Services	6	3	10	11	11	11	0.00%
Rent/Lease	6	5	4	8	8	8	0.00%
Travel	-	-	2	-	1	1	90.48%
Uniforms	3	3	3	4	8	5	27.55%
Utility Testing	47	57	48	53	89	65	22.18%
Water/Sewer – Repair/Maint	440	696	651	884	1,510	1,208	36.55%
	2,301	2,629	3,286	2,689	3,374	3,135	16.58%

WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Fleet Rentals:							
Fleet Rental	135	139	144	171	171	211	23.59%
Technology Fleet Rental	22	24	23	25	25	50	102.45%
	153	163	167	196	196	261	33.55%
Utilities:							
Utilities – Cell Phones	11	12	12	18	18	20	13.62%
Utilities – Electricity	562	613	654	722	722	772	6.89%
Utilities – LP Fuel	2	1	4	4	4	4	0.00%
Utilities – Telephones	3	2	-	-	-	-	0.00%
Utilities – Water	31	47	64	45	45	37	(16.85)%
	609	674	734	789	789	833	5.67%
Supplies & Materials:							
Chemical Supplies	356	409	458	468	480	473	1.07%
Janitorial Supplies	3	3	2	5	5	5	0.00%
Office Supplies	9	8	8	11	11	8	(26.23)%
Program Supplies	1	-	1	4	4	4	0.00%
Safety Items	4	5	6	6	6	6	11.41%
Small Tools & Equipment	30	34	49	41	53	43	5.62%
Water/Sewer – Meters/Pumps	1,012	854	1,126	1,073	1,055	1,052	(1.94)%
Water/Sewer – Repair Supplies	118	168	183	171	185	175	2.16%
	1,534	1,482	1,834	1,778	1,798	1,767	(0.66)%
Capital Outlay:							
Capital Outlay Distributed	-	-	-	(227)	(227)	(271)	19.34%
New Construction	-	-	-	75	55	55	(26.67)%
Other Capital Equipment	-	-	-	152	136	136	(10.51)%
Rolling Stock	-	-	-	-	80	80	100.00%
	-	-	-	-	44	-	0.00%
Debt Service							
Amortization – Issuance Cost	47	43	39	42	42	40	(4.76)%
Bond – Insurance & Fees	-	-	44	-	-	-	0.00%
	47	43	83	42	42	40	(4.72)%

WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Transfers Out:							
Transfers – General Fund	450	450	450	450	450	450	0.00%
	450	450	450	450	450	450	0.00%
Non-Operating Expense:							
Bond Interest	115	99	82	84	84	84	0.00%
Other Interest	6	9	10	577	577	397	(31.18)%
	121	108	93	662	662	482	(27.21)%
Total Expenses	7,230	7,396	9,041	8,824	9,852	9,525	7.94%

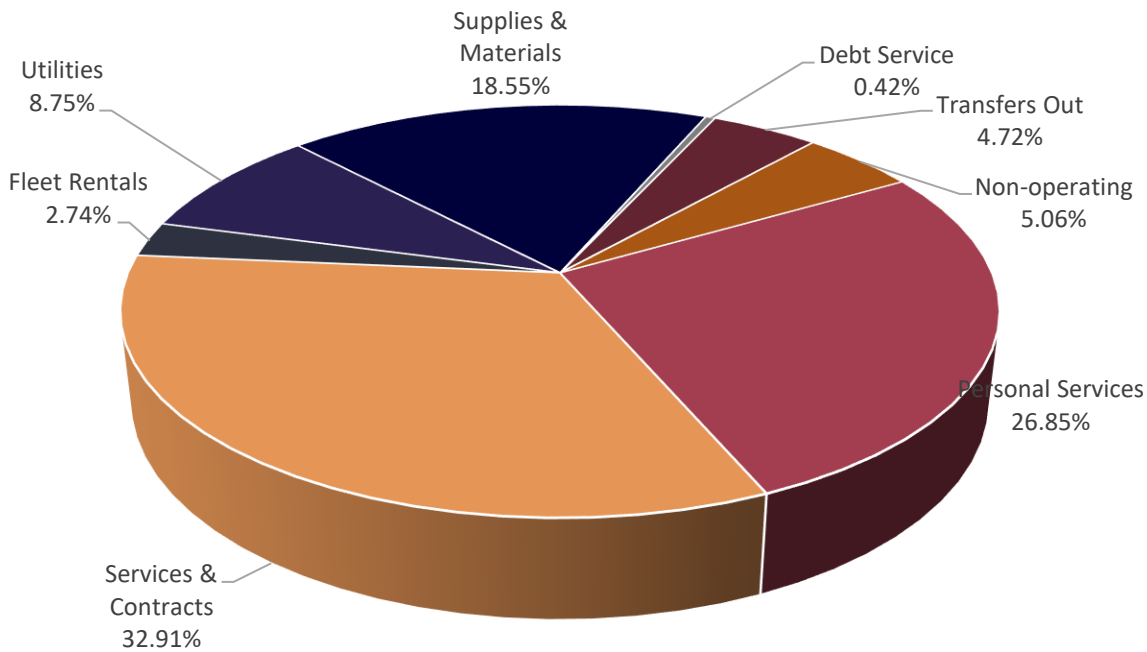


Figure 137 – Water/Sewer Fund – Expenses by Type



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	6,397	14,935	9,481	12,182	10,912	(1,270)	(10.43)%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	598,034	662,130	722,072	770,780	813,030	42,250	5.48%
Supplies & Materials	36	452	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	604,467	677,517	731,553	782,962	823,942	40,980	5.23%

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 Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance Measure: % of repairs that are complaint driven	35%	55%	50%	Safety Quality of Life Financial Service
Goal: To replace paint and carpet in 20% of all major facilities annually Measure: % of paint and carpet replaced	5%	4%	20%	Safety Quality of Life Financial Service
Goal: To reduce the number of lost time incidents by 5% annually through training Measure: % of lost time incidents	5%	5%	5%	Safety Quality of Life Financial Service
Goal: To complete all requests for service within 5 business days 90% of the time Measure: Average # of days to complete requests for service	5	6	5	Financial Service



FACILITIES MAINTENANCE

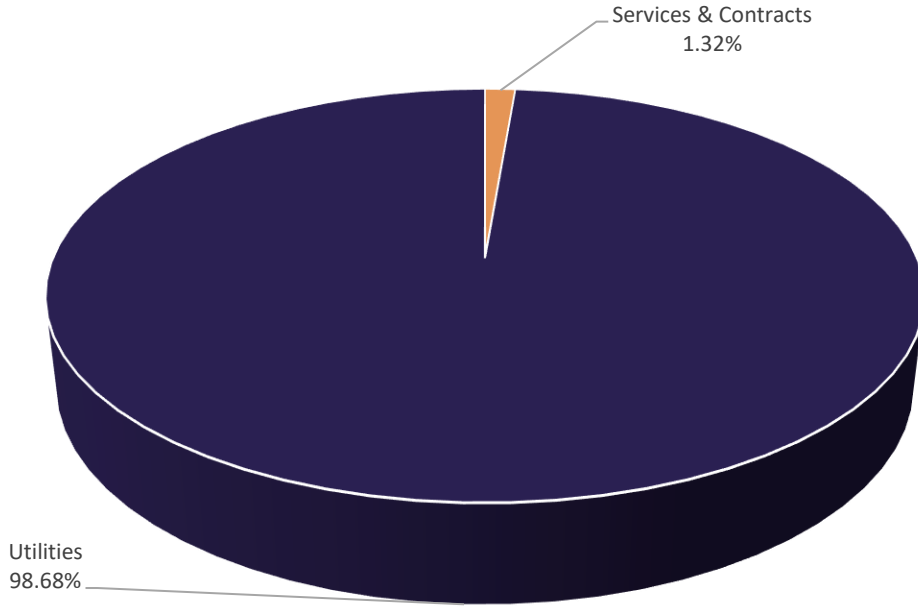


Figure 138 – Facilities Maintenance – Expenses by Type

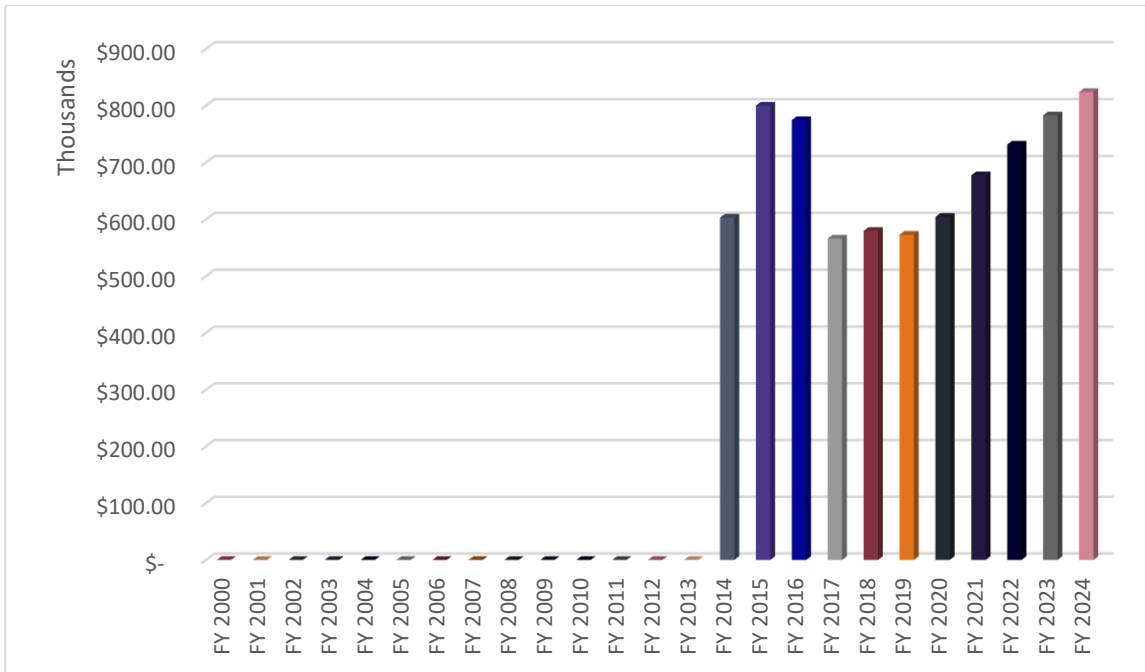


Figure 139 – Facilities Maintenance - Expense History



WATER/SEWER - OPERATIONS

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

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	1,753,200	1,625,901	2,142,154	1,996,476	2,325,824	329,348	16.50%
Services & Contracts	2,270,961	2,461,126	2,782,062	2,645,517	3,085,770	440,253	16.64%
Fleet Rentals	142,453	149,167	152,353	179,359	236,858	57,499	32.06%
Utilities	9,185	9,447	10,136	15,300	17,750	2,450	16.01%
Supplies & Materials	1,482,830	1,438,115	1,787,569	1,719,815	1,706,525	(13,290)	(0.77)%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	47,013	43,438	82,801	42,385	40,385	(2,000)	(4.72)%
Non-operating	120,824	107,900	92,597	661,723	481,694	(180,026)	(27.21)%
	5,826,468	5,835,093	7,049,672	7,260,575	7,894,806	(182,026)	(2.51)%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
21	23	29	31	32	34	34	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



WATER/SEWER - OPERATIONS

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County Measure: % of work completed	50%	75%	85%	Financial Service
Goal: To reduce loss of time incidents Measure: # of loss of time incidents	-	-	-	Safety Quality of Life Financial Service
Goal: To contract for and complete water tank maintenance projects Measure: % of work completed	50%	75%	85%	Service

WATER/SEWER - OPERATIONS

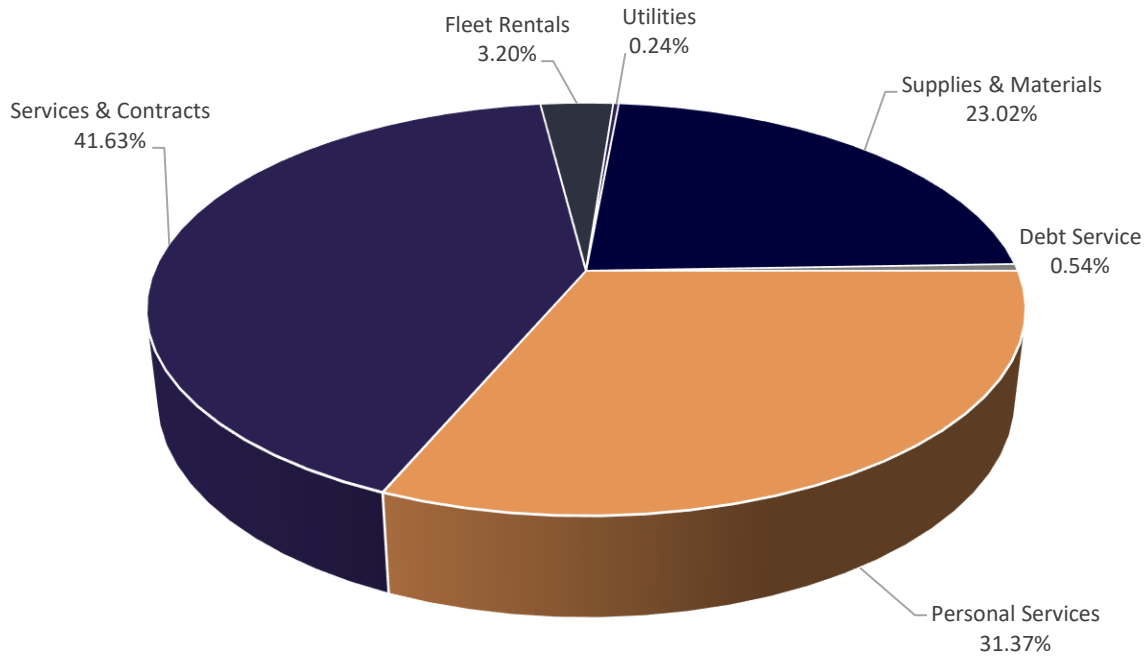


Figure 140 – Water/Sewer - Operations – Expenses by Type

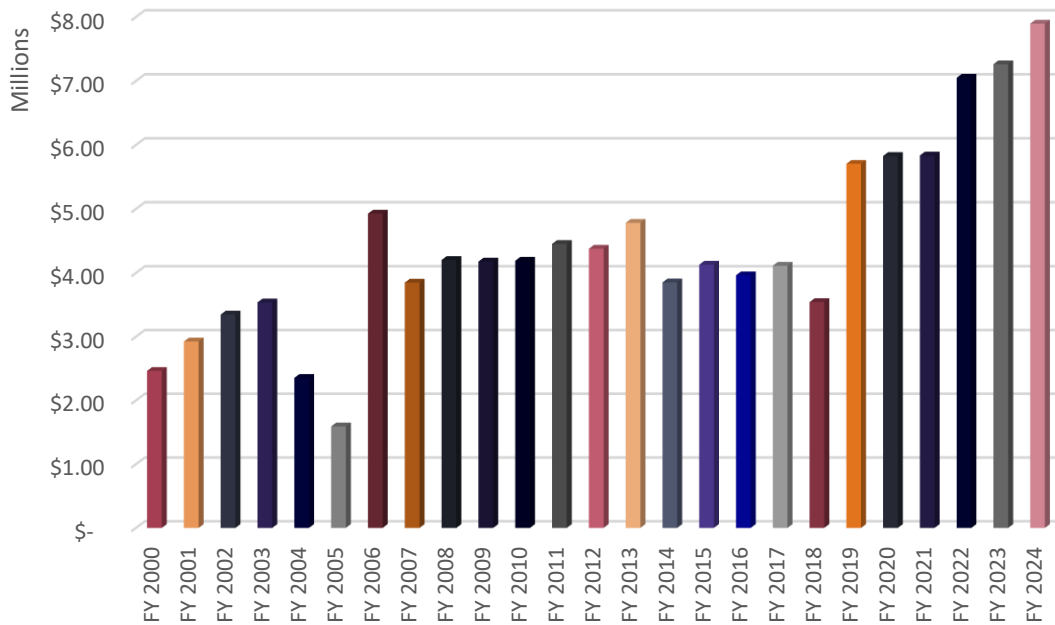


Figure 141 – Water/Sewer - Operations - Expense History

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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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	257,987	220,911	252,103	222,481	231,367	8,886	3.99%
Services & Contracts	24,329	33,896	28,387	35,102	41,982	6,880	19.60%
Fleet Rentals	14,474	13,393	14,786	16,213	24,324	8,111	50.03%
Utilities	2,097	2,054	1,923	2,500	2,475	(25)	(1.00)%
Supplies & Materials	50,263	43,102	45,283	54,501	56,101	1,600	2.94%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	349,151	313,355	342,482	330,797	356,249	25,452	7.69%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 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



WATER/SEWER - MOODY

Performance Measure	FY 2022	FY 2023	FY 2024	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County Measure: % of work completed	50%	75%	85%	Financial Service
Goal: To reduce loss of time incidents Measure: # of loss of time incidents	-	-	-	Safety Quality of Life Financial Service
Goal: To contract for and complete water tank maintenance projects Measure: % of work completed	50%	75%	85%	Service

WATER/SEWER - MOODY

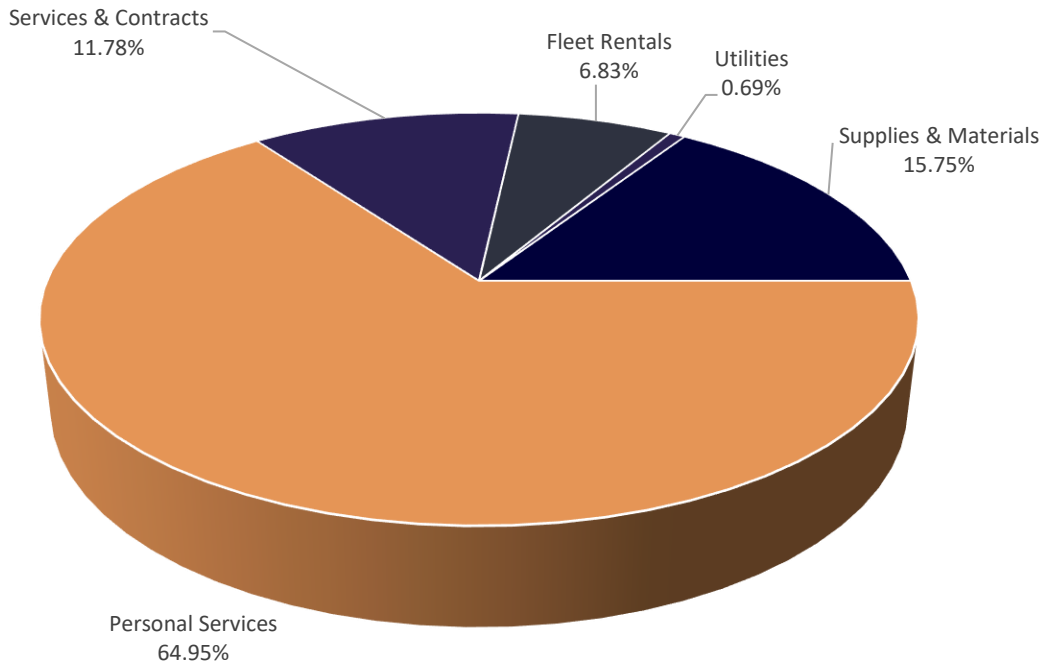


Figure 142 – Water/Sewer - Moody – Expenses by Type

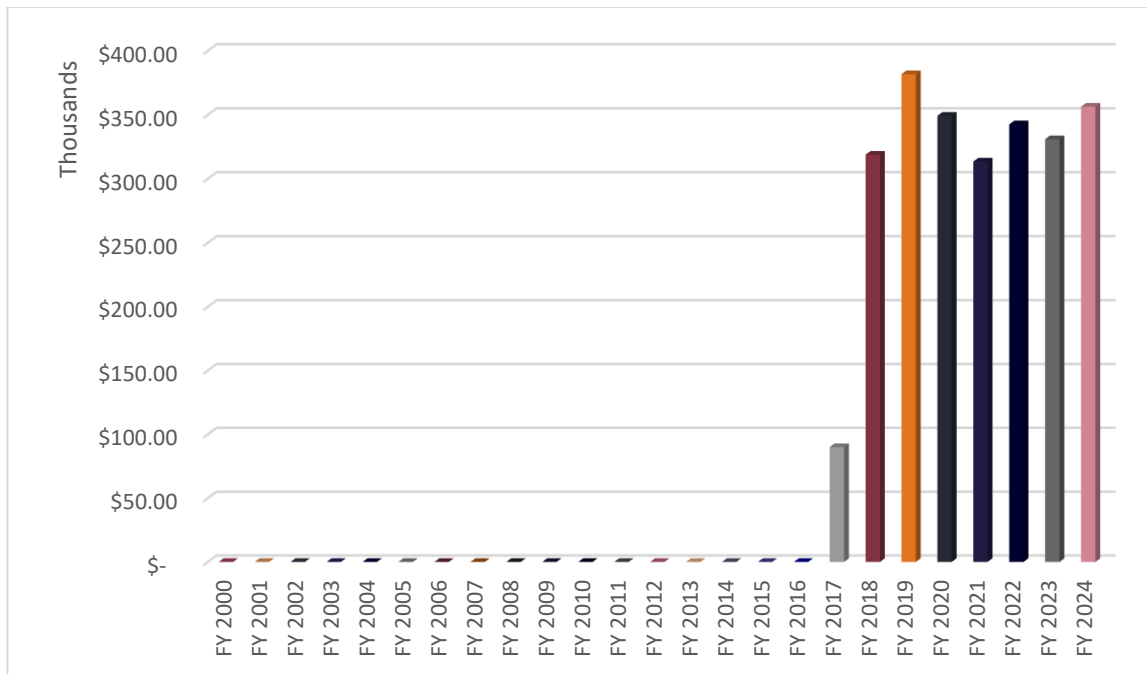


Figure 143 – Water/Sewer - Moody - Expense History

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NON-DEPARTMENTAL

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Contingency (ARPA)	-	-	464,276	-	-	-	0.00%
Moody – High Maintenance	-	96,485	-	-	-	-	0.00%
GEFA Projects	-	23,450	2,700	-	-	-	0.00%
Transfers Out	450,000	450,000	450,000	450,000	450,000	-	0.00%

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LANDFILL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Non-operating:							
Solid Waste Host Fees	863	828	922	815	815	850	4.29%
	863	828	922	815	815	850	4.29%
Total Revenue	863	828	922	815	815	850	4.29%

LANDFILL FUND – EXPENSES

– TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	22	22	44	44	44	44	0.00%
Retirement	1	10	19	22	22	23	3.70%
Salary – Regular	7	69	119	149	149	154	3.22%
Social Security	-	5	9	11	11	11	1.71%
Workers Compensation	-	3	4	5	6	6	20.99%
	30	109	195	231	232	238	2.97%
Services & Contracts:							
Appropriations	35	-	-	-	-	-	0.00%
Contractual – Other	-	11	2	8	8	8	0.00%
Professional Services	1	1	-	-	-	-	(100.00)%
Road Maintenance – Other	24	15	21	50	60	60	20.00%
Uniforms	-	1	1	1	1	1	0.00%
	59	28	24	58	68	68	16.88%
Fleet Rentals:							
Fleet Rental	5	5	7	31	31	35	12.01%
	5	5	7	31	31	35	11.96%
Utilities:							
Utilities – Cell Phones	-	-	-	1	1	1	0.00%
Utilities – Electricity	1	1	1	2	2	1	(35.90)%
	1	1	2	2	2	2	(26.89)%
Supplies & Materials:							
Program Supplies	-	-	1	1	2	2	100.00%
Safety Items	-	-	-	1	1	1	0.00%
Small Tools & Equipment	-	2	3	3	3	3	0.00%
	-	3	4	5	6	6	18.48%
Capital Outlay:							
Other Capital Equipment	-	13	-	-	-	-	0.00%
Post Closure Care	15	-	36	15	15	15	0.00%
Professional Services	21	49	24	40	54	54	36.00%
	36	62	61	55	69	69	26.18%

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LANDFILL FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Transfers Out:							
Transfers – General Fund	150	150	150	150	150	150	0.00%
	150	150	150	150	150	150	0.00%
Total Expenses	281	358	442	533	560	569	6.62%

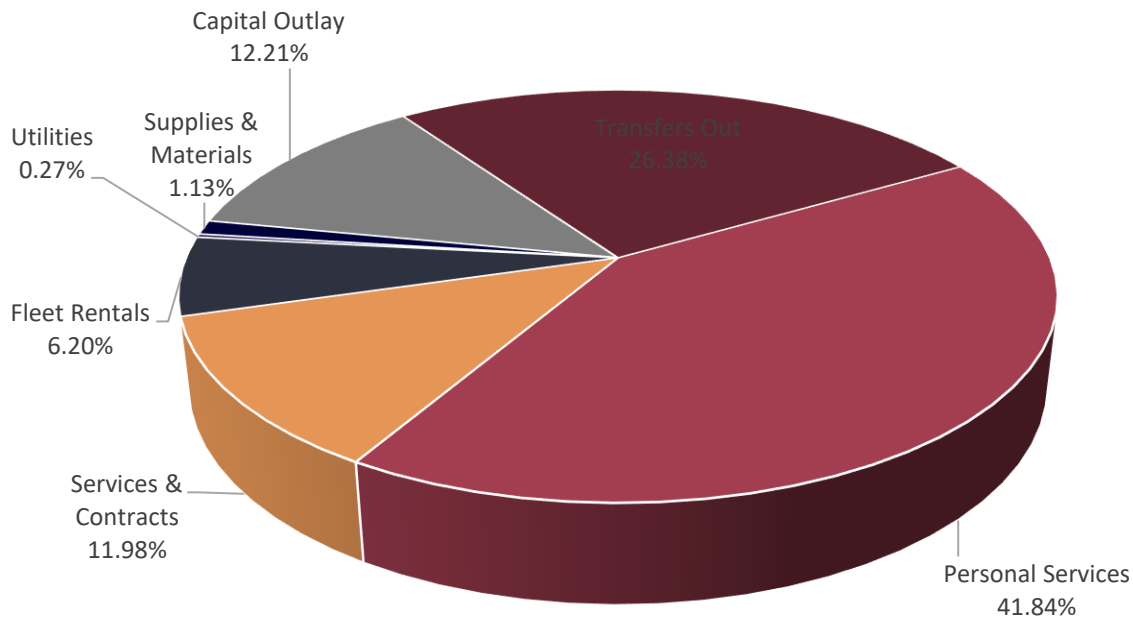


Figure 144 – Landfill Fund – Expenses by Type

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	59,273	15,944	21,232	50,215	60,050	9,835	19.59%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	666	730	1,074	1,620	1,050	(570)	(35.19)%
Supplies & Materials	63	236	381	660	660	-	0.00%
Capital Outlay	35,874	49,188	60,853	55,000	69,400	14,400	26.18%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	95,877	66,099	83,541	107,495	131,160	23,665	22.01%

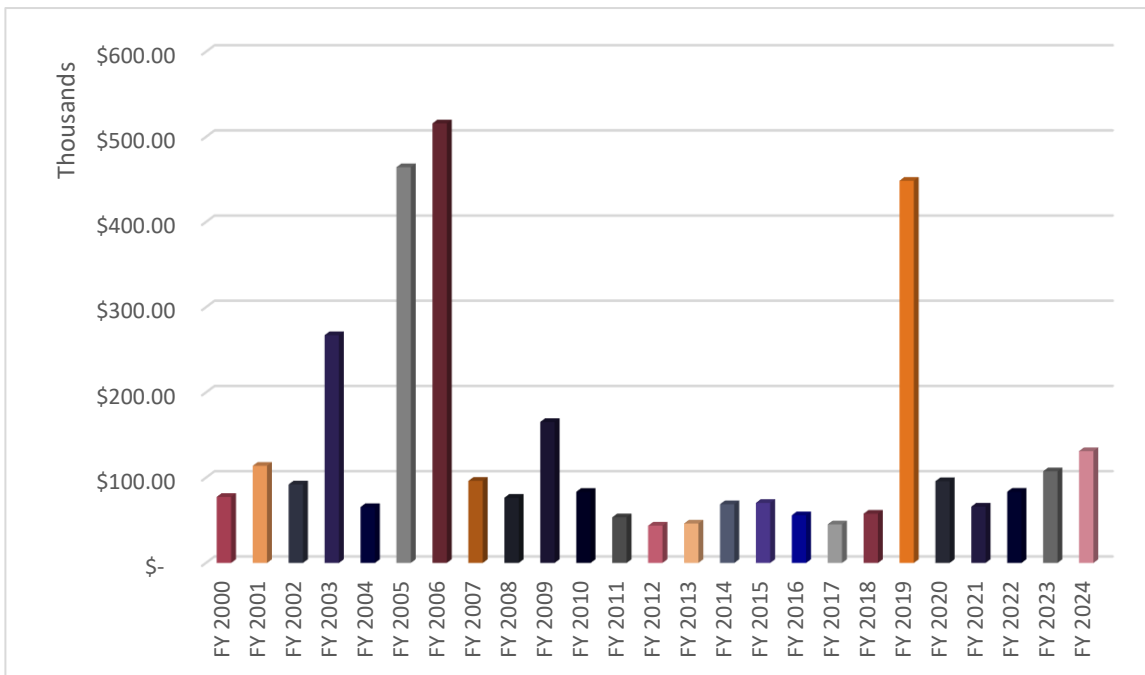


Figure 145 – Landfill - Expense History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	30,089	108,961	195,321	231,060	237,926	6,866	2.97%
Services & Contracts	-	12,118	3,157	9,100	10,100	1,000	10.99%
Fleet Rentals	5,000	5,000	6,919	31,464	35,226	3,762	11.96%
Utilities	-	437	444	500	500	-	0.00%
Supplies & Materials	280	2,418	2,636	3,700	3,700	-	0.00%
Capital Outlay	-	12,794	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	35,369	141,728	208,478	275,824	287,452	11,628	4.22%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
2	2	4	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



LITTER & BEAUTIFICATION

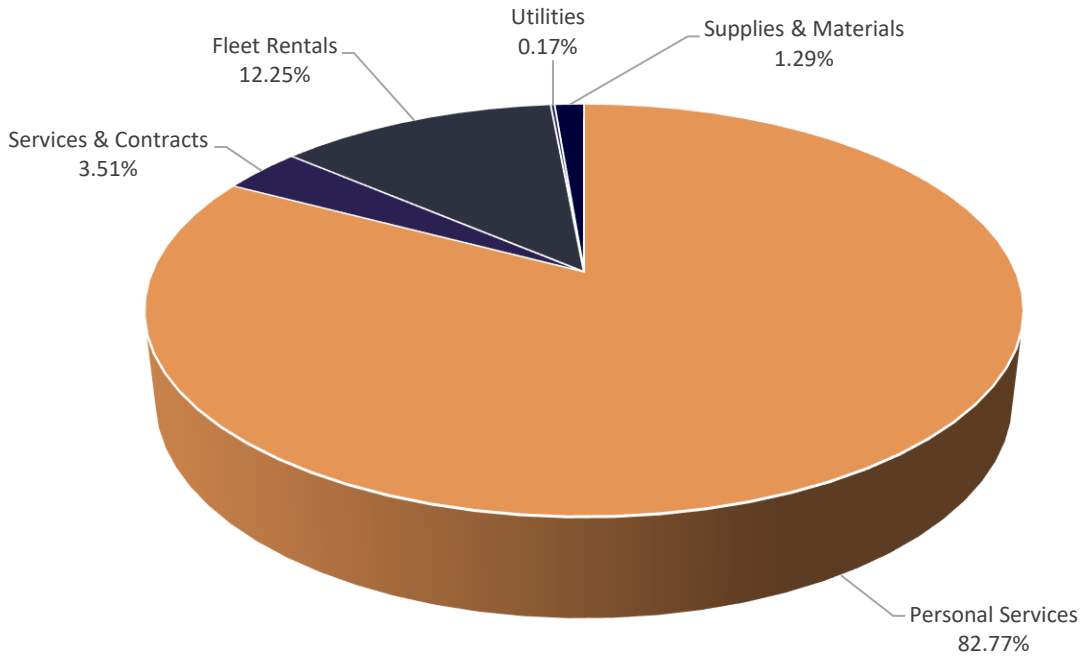


Figure 146 – Litter & Beautification – Expenses by Type

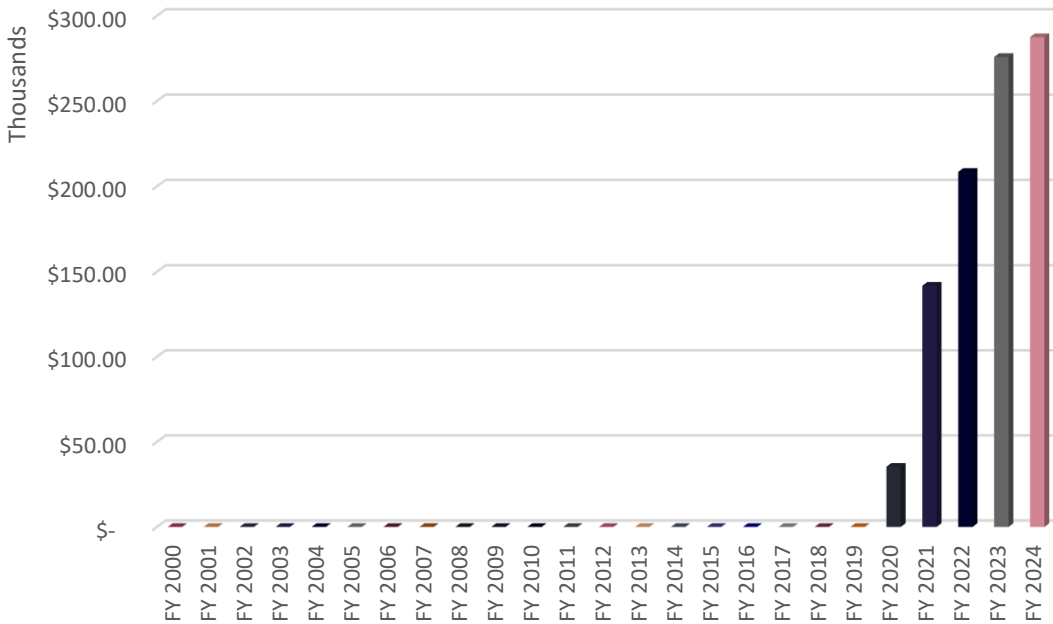


Figure 147 – Litter & Beautification - Expense History



TAX LIGHTING DISTRICT FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Basic Lighting Fees	84	68	67	75	75	68	(9.33)%
Decorative Lighting Fees	294	313	318	320	320	335	4.69%
Enhanced Lighting Fees	54	52	53	55	55	55	0.00%
Lighting District Processing Fee	2	-	1	-	-	-	0.00%
	433	433	439	450	450	458	1.78%
Total Revenues	433	433	439	450	450	458	1.78%



TAX LIGHTING DISTRICT FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Utilities:							
Utilities – Electricity	366	377	395	404	404	424	4.77%
	366	377	395	404	404	424	4.77%
Total Expenses	366	378	395	404	405	424	4.83%

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	40	80	40	150	400	250	166.67%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	368,688	377,449	395,330	404,235	423,500	19,265	4.77%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	365,728	377,529	395,370	404,385	423,900	19,515	4.83%

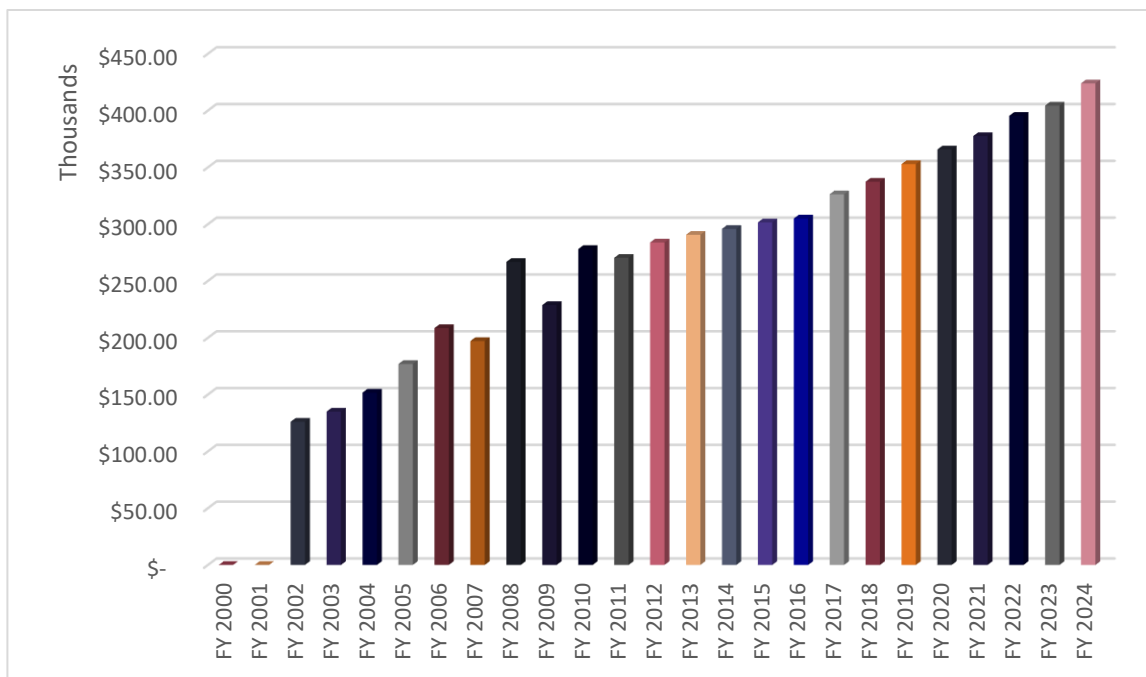


Figure 148 – Tax Lighting Districts - Expense History



INSPECTIONS & PERMITTING FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Inspection Fees	-	-	-	-	-	15	100.00%
Permit Fees	-	-	-	-	-	800	100.00%
	-	-	-	-	-	815	100.00%
Total Revenues	-	-	-	-	-	815	100.00%

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INSPECTIONS & PERMITTING FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	-	-	110	105	100.00%
Life Insurance	-	-	-	-	1	1	100.00%
Retirement	-	-	-	-	87	73	100.00%
Salary – Regular	-	-	-	-	583	488	100.00%
Social Security	-	-	-	-	43	36	100.00%
Workers Compensation	-	-	-	-	4	4	100.00%
	-	-	-	-	828	706	100.00%
Services & Contracts:							
Contractual – Other	-	-	-	-	-	1	100.00%
Dues – Professional	-	-	-	-	23	20	100.00%
Education/Training – Seminar	-	-	-	-	2	2	100.00%
Education/Training – Travel	-	-	-	-	11	11	100.00%
Printing	-	-	-	-	17	17	100.00%
Uniforms	-	-	-	-	3	3	100.00%
	-	-	-	-	56	54	100.00%
Fleet Rentals:							
Fleet Rental	-	-	-	-	-	25	100.00%
Technology Fleet Rental	-	-	-	-	-	4	100.00%
	-	-	-	-	-	29	100.00%
Utilities:							
Utilities – Cell Phones	-	-	-	-	-	5	100.00%
	-	-	-	-	-	5	100.00%
Supplies & Materials:							
Program Supplies	-	-	-	-	16	16	100.00%
Small Tools & Equipment	-	-	-	-	1	1	100.00%
	-	-	-	-	17	17	100.00%
Total Expense	-	-	-	-	901	811	100.00%

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INSPECTIONS & PERMITTING FUND – EXPENSES – TYPE/LINE

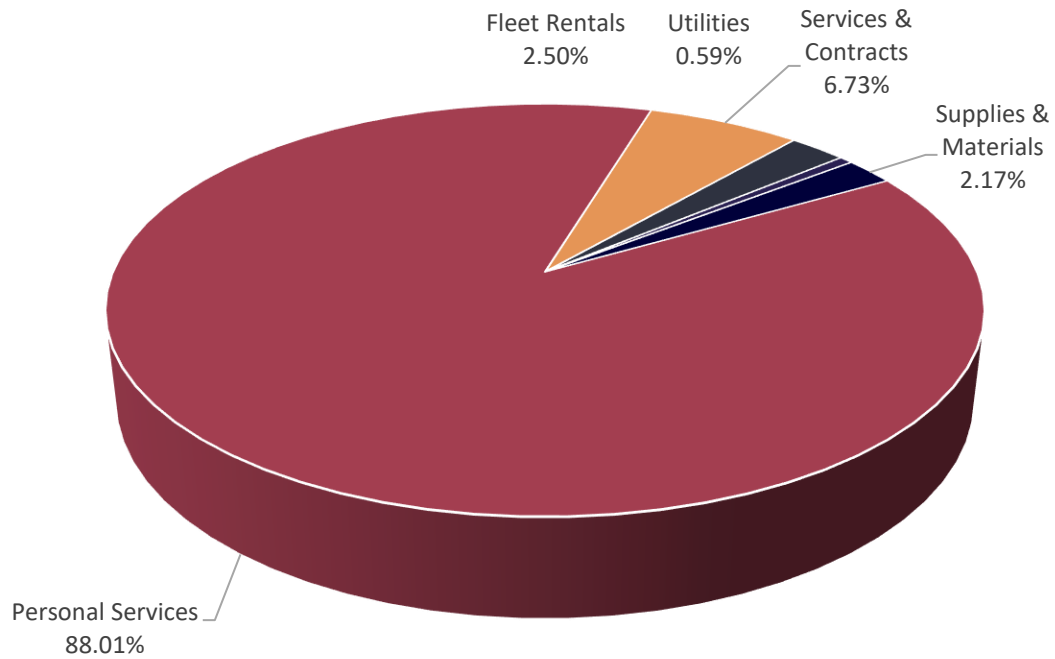


Figure 149 – Inspections & Permitting Fund – Expenses by Type

INSPECTIONS & PERMITTING

For many years, the City of Valdosta and Lowndes County utilized a joint inspections department. With the tremendous amount of growth taking place in the unincorporated areas of the county, leadership felt it was time to bring those services back in-house and provide our community with a higher level of service and closer communication between related departments. The department was staffed and trained during the latter part of FY 2023 with the goal to be live July 1st.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	706,290	706,290	100.00%
Services & Contracts	-	-	-	-	70,349	70,349	100.00%
Fleet Rentals	-	-	-	-	29,046	29,046	100.00%
Utilities	-	-	-	-	4,750	4,750	100.00%
Supplies & Materials	-	-	-	-	1,056	1,056	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	-	-	-	-	811,491	811,491	100.00%

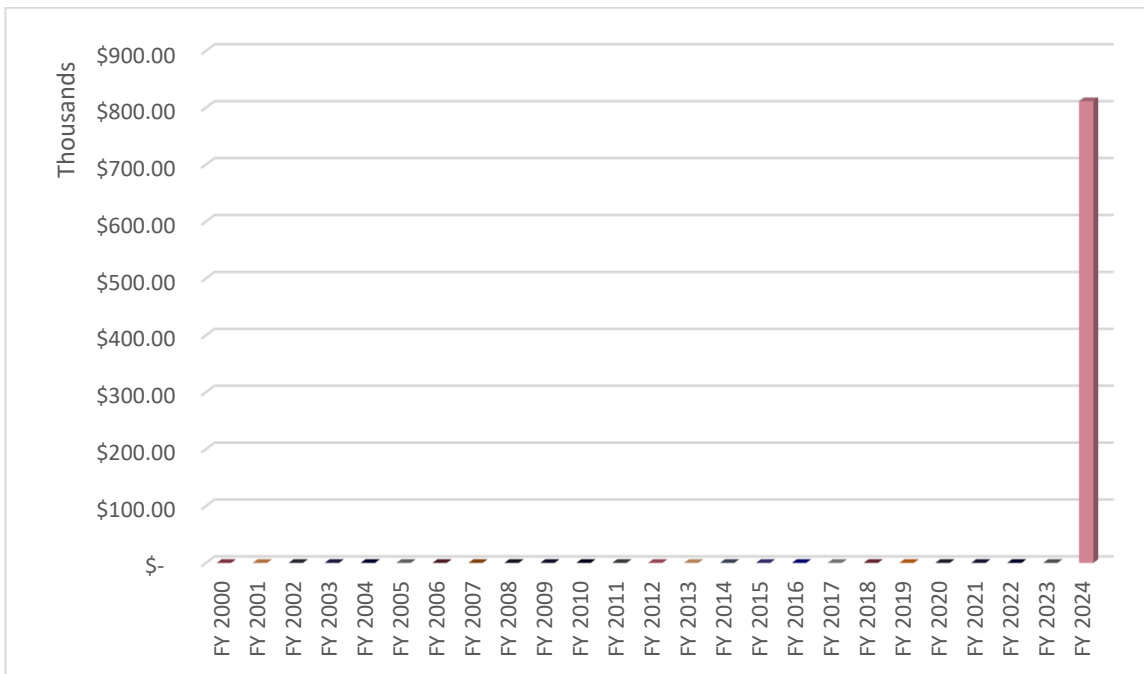


Figure 150 – Inspections & Permitting - Expense History



QUIET PINES GOLF COURSE FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Beverages	-	-	-	-	-	11	100.00%
Breakfast	-	-	-	-	-	40	100.00%
Cart Rental Fees	-	-	-	-	-	130	100.00%
Club Rental Fees	-	-	-	-	-	3	100.00%
Driving Range Tokens	-	-	-	-	-	16	100.00%
Food Specials	-	-	-	-	-	5	100.00%
Golf Balls	-	-	-	-	-	5	100.00%
Green Fees	-	-	-	-	-	160	100.00%
Lunch	-	-	-	-	-	55	100.00%
Membership Fees	-	-	-	-	-	2	100.00%
Merchandise	-	-	-	-	-	20	100.00%
Pro Shop Snacks	-	-	-	-	-	16	100.00%
Tournaments	-	-	-	-	-	5	100.00%
	-	-	-	-	-	468	100.00%
Miscellaneous:							
Contributions	-	-	-	-	-	10	100.00%
Miscellaneous – Commissions	-	-	-	-	-	1	100.00%
	-	-	-	-	-	11	100.00%
Total Revenues	-	-	-	-	-	479	100.00%



QUIET PINES GOLF COURSE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	-	-	66	66	100.00%
Life Insurance	-	-	-	-	1	1	100.00%
Retirement	-	-	-	-	37	38	100.00%
Salary – Regular	-	-	-	-	331	341	100.00%
Social Security	-	-	-	-	25	25	100.00%
Workers Compensation	-	-	-	-	4	4	100.00%
	-	-	-	-	464	475	100.00%
Services & Contracts:							
Contractual – Other	-	-	-	-	-	136	100.00%
Facility – Repair/Maint	-	-	-	-	-	55	100.00%
	-	-	-	-	-	191	100.00%
Fleet Rentals:							
Fleet Rental	-	-	-	-	-	25	100.00%
Technology Fleet Rental	-	-	-	-	-	2	100.00%
	-	-	-	-	-	27	100.00%
Utilities:							
Utilities – Electricity	-	-	-	-	-	5	100.00%
	-	-	-	-	-	5	100.00%
Supplies & Materials:							
Program Supplies	-	-	-	-	-	240	100.00%
	-	-	-	-	-	240	100.00%
Total Expense	-	-	-	-	464	939	100.00%

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QUIET PINES GOLF COURSE

Because of the economic environment and the way funding of recreational facilities for military installations work, many bases have had to look at the possibility of closing their amenities such as golf courses. Lowndes County, knowing the value of our military community and having a strong relationship with Moody Air Force Base, partnered with the base to take over operations of Quiet Pines Golf Course on April 1, 2023. The grill menu was revamped to feature many locally sourced foods, the pro shop was restocked with new items, the course got some needed care and the carts are in the process of being upgraded.

Expenditures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	475,126	475,126	100.00%
Services & Contracts	-	-	-	-	431,360	431,360	100.00%
Fleet Rentals	-	-	-	-	27,269	27,269	100.00%
Utilities	-	-	-	-	5,200	5,200	100.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	-	-	-	-	938,955	938,955	100.00%

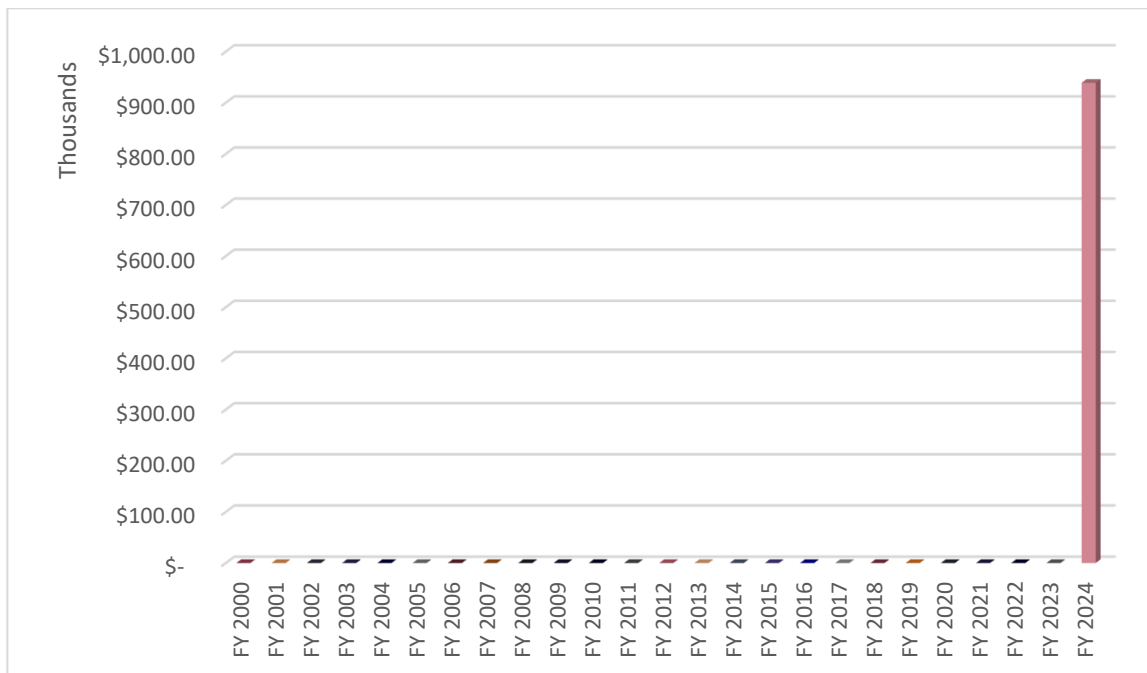


Figure 151 – Quiet Pines Golf Course - Expense History

EQUIPMENT MAINTENANCE FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Recycling Sales	1	9	10	5	5	1	(85.00)%
Public Works – Motor Services	112	96	127	105	105	105	0.00%
	113	106	137	110	110	106	(3.86)%
Miscellaneous:							
Interest Income	-	1	9	-	-	-	0.00%
Insurance Reimbursement	-	-	17	-	-	-	0.00%
Rent – Other	2,431	2,693	3,721	3,082	3,082	3,287	6.64%
	2,431	2,694	3,746	3,082	3,082	3,287	6.64%
Total Revenues	2,544	2,800	3,884	3,192	3,192	3,392	6.28%

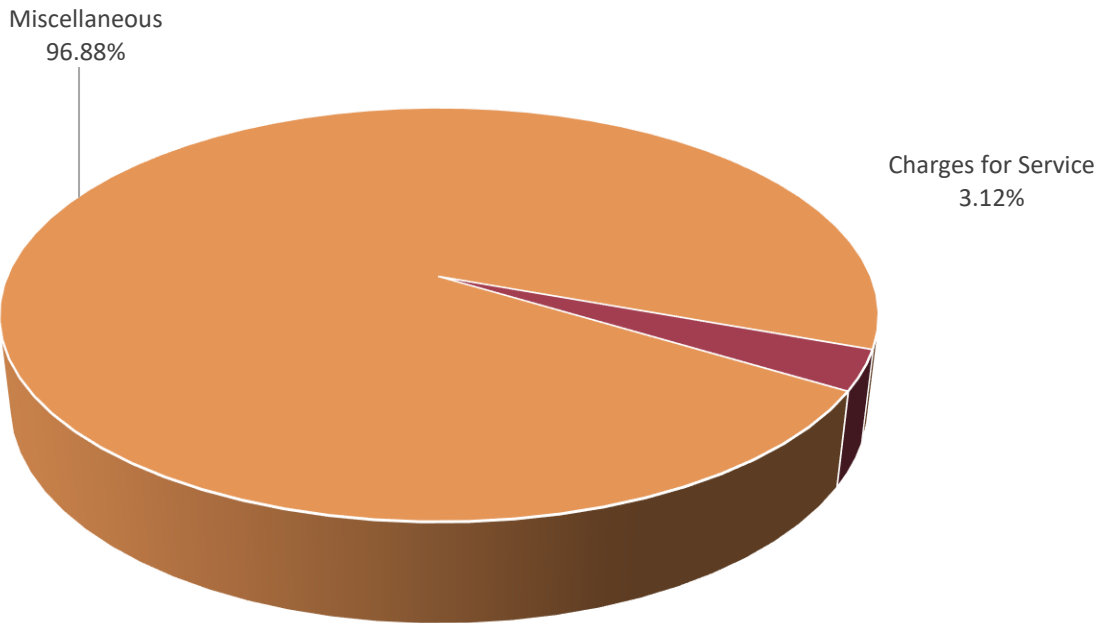


Figure 152 – Equipment Maintenance Fund – Revenues by Source

EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Personal Services:							
Health Insurance	99	99	110	110	143	143	30.00%
Life Insurance	1	1	1	1	1	1	27.32%
Retirement	53	49	56	68	87	90	32.91%
Salary – Overtime	-	-	1	-	-	-	0.00%
Salary – Regular	355	318	340	455	586	604	32.80%
Social Security	26	24	24	33	42	43	32.07%
Workers Compensation	4	4	4	6	7	8	34.50%
	538	494	536	672	867	889	32.32%
Services & Contracts:							
Compressed Natural Gas	2	3	2	-	-	-	0.00%
Contractual – Other	1	2	3	2	4	4	129.95%
Depreciation Expense	132	140	182	140	140	140	0.00%
Direct Bills	430	771	741	525	525	382	(27.24)%
Education/Training – Seminar	-	-	-	2	2	2	0.00%
Education/Training – Travel	-	-	-	1	1	1	0.00%
Facility – Repair/Maint	6	2	6	5	13	13	152.72%
Fees – Organizations	5	-	-	-	-	-	0.00%
Gasoline & Diesel Fuel	911	910	1,403	1,200	1,200	1,406	17.17%
Lubricants	36	39	51	40	40	35	(12.50)%
Other Equip – Repair/Maint	6	25	13	23	15	15	(35.27)%
Professional Services	-	65	-	-	-	-	0.00%
Rent/Lease	3	3	4	4	2	2	(40.00)%
Subscriptions	3	3	3	3	5	5	55.17%
Tire Disposal Fees	2	2	-	-	-	-	0.00%
Tires	128	142	144	150	150	153	2.00%
Uniforms	-	1	2	2	2	2	(8.33)%
Vehicles – Repair/Maint	235	-	-	300	300	209	(30.50)%
	1,902	2,109	2,554	2,396	2,298	2,368	(1.19)%

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EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Fleet Rentals:							
Fleet Rental	20	21	21	31	31	41	31.44%
Technology Fleet Rental	5	3	5	5	5	4	(12.92)%
	24	24	26	36	36	45	25.29%
Utilities:							
Utilities – Cell Phones	1	1	1	1	1	1	(35.85)%
Utilities – Electricity	3	3	2	2	2	2	1.85%
	4	4	3	3	3	3	(15.11)%
Supplies & Materials:							
Janitorial Supplies	2	2	1	2	2	2	0.00%
Program Supplies	6	4	10	7	10	8	13.89%
Small Tools & Equipment	5	23	13	19	18	17	(9.71)%
	14	30	25	28	30	28	(2.99)%
Capital Outlay:							
Other Capital Equipment	-	2	8	-	-	-	0.00%
Rolling Stock	5	-	3	-	86	-	0.00%
	5	2	11	-	86	-	0.00%
Non-operating Expense:							
Other Interest	-	204	991	-	-	-	0.00%
	-	204	991	-	-	-	0.00%
Total Expenses	2,487	2,866	4,146	3,135	3,420	3,332	6.26%

EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

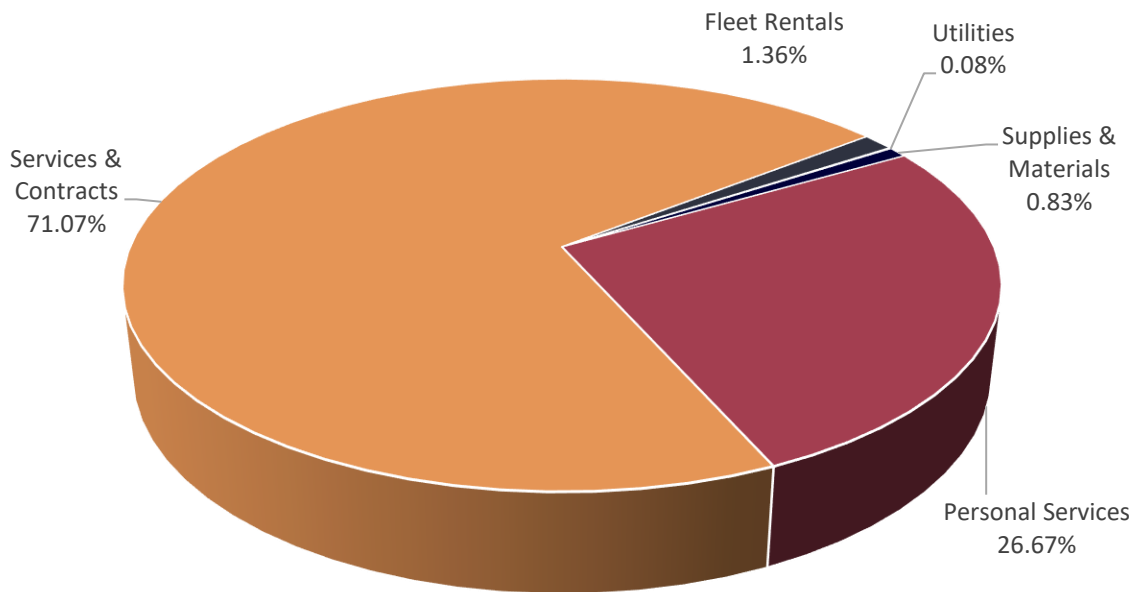


Figure 153 – Equipment Maintenance Fund – Expenses by Type



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	538,040	494,308	535,884	671,507	888,539	217,032	32.32%
Services & Contracts	1,895,750	2,082,834	2,535,246	2,370,747	2,342,561	(28,186)	(1.19)%
Fleet Rentals	24,390	23,559	25,973	36,216	45,375	9,159	25.29%
Utilities	1,293	1,271	1,200	1,325	850	(475)	(35.85)%
Supplies & Materials	6,368	24,769	13,153	19,850	18,050	(1,800)	(9.07)%
Capital Outlay	5,333	2,013	3,198	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	2,471,174	2,628,754	3,114,654	3,099,645	3,295,375	195,730	6.31%

Positions							
FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Change
9	9	11	11	13	13	13	2

Annual Department Goals:

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



SHOP MAINTENANCE

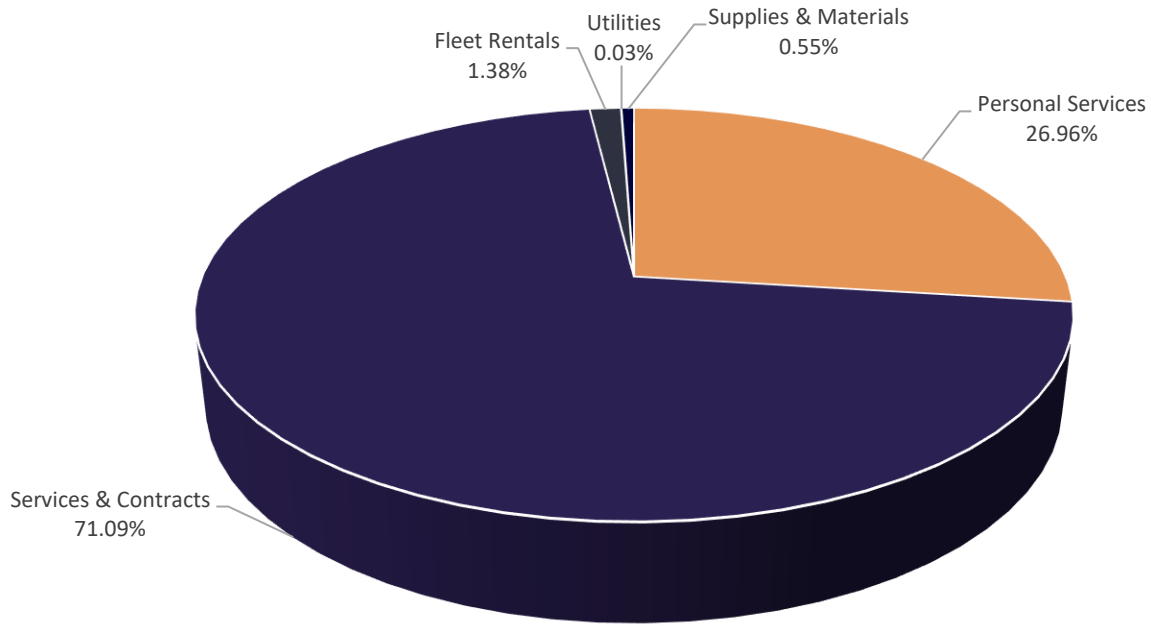


Figure 154 – Shop Maintenance – Expenses by Type

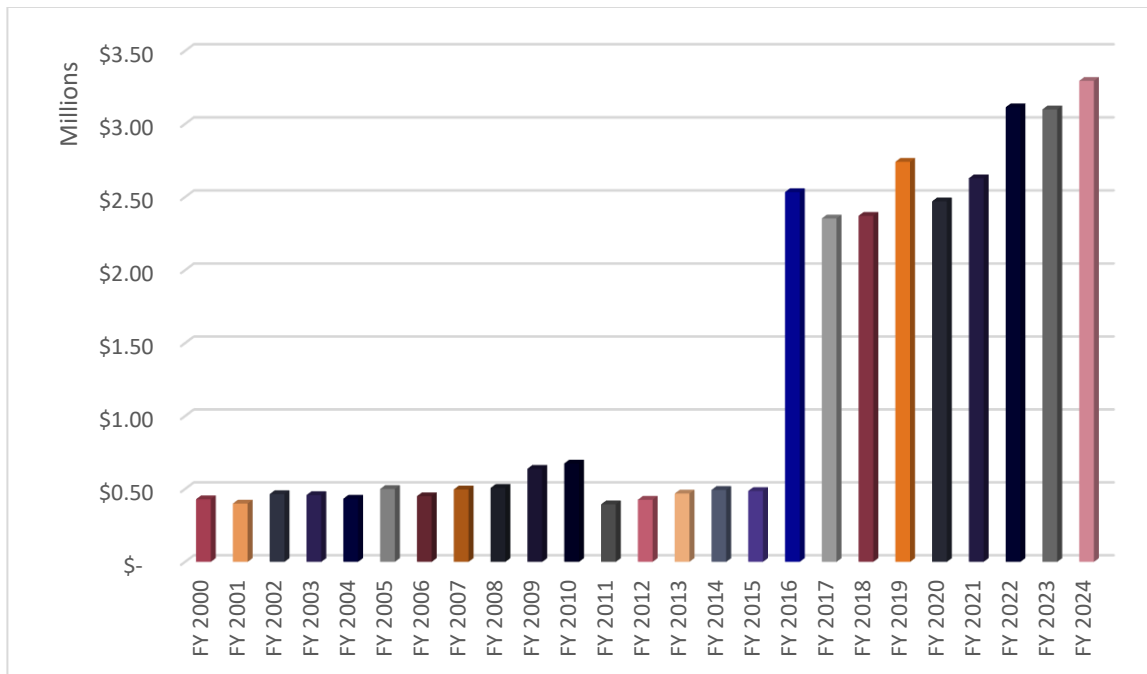


Figure 155 – Shop Maintenance - Expense History



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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	12,752	29,833	28,155	32,560	33,196	636	1.95%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	2,513	2,507	2,037	1,620	1,650	30	1.85%
Supplies & Materials	962	962	1,809	1,350	1,300	(50)	(3.70)%
Capital Outlay	-	-	7,969	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	16,227	33,302	39,969	35,530	36,146	616	1.73%



FUEL CENTER

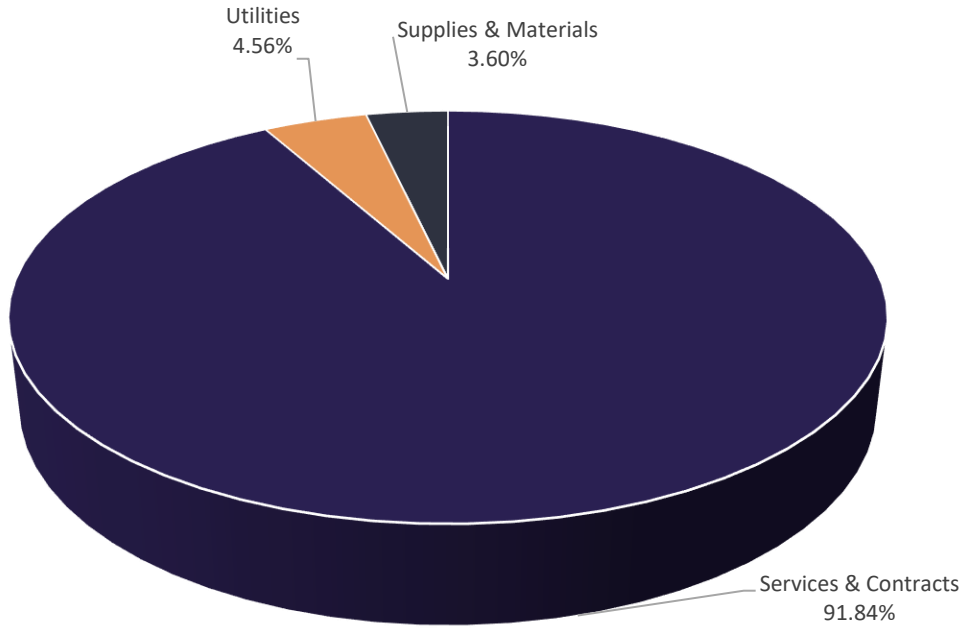


Figure 156 – Fuel Center – Expenses by Type

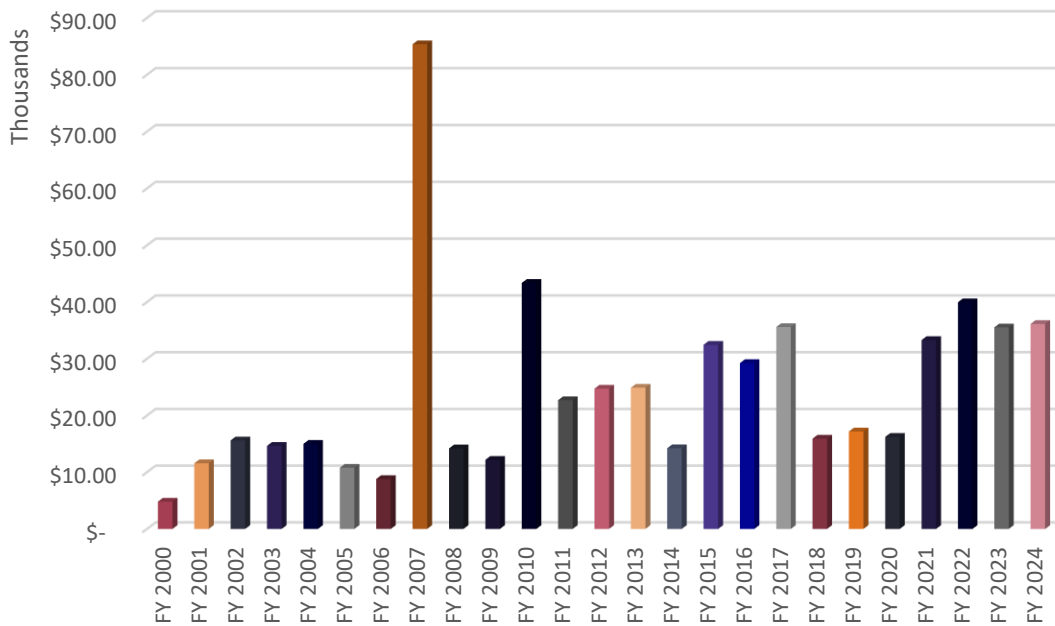



Figure 157 – Fuel Center - Expense History



HEALTH INSURANCE FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Employee Deductions	681	668	689	675	675	750	11.11%
Health Insurance Charges	6,243	6,324	6,993	6,930	6,930	7,271	4.92%
Rebates	21	152	110	-	-	-	0.00%
Retiree Contributions	189	188	213	180	180	185	2.78%
	7,133	7,332	8,005	7,785	7,785	8,206	5.41%
Total Revenues	7,133	7,232	8,005	7,785	7,785	8,206	5.41%



HEALTH INSURANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Services & Contracts:							
Contractual – Other	94	93	103	134	134	134	0.37%
Health Claims	7,339	6,669	7,932	6,425	6,550	6,550	1.95%
Insurance Premiums	90	-	-	1,565	1,580	1,580	0.96%
	7,523	6,762	8,036	8,124	8,264	8,264	1.73%
Total Expenses	7,523	6,762	8,036	8,124	8,264	8,264	1.73%

HEALTH INSURANCE

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	7,522,669	6,762,365	8,035,674	8,123,810	8,264,310	140,500	1.73%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	7,522,669	6,762,365	8,035,674	8,123,810	8,264,310	140,500	1.73%

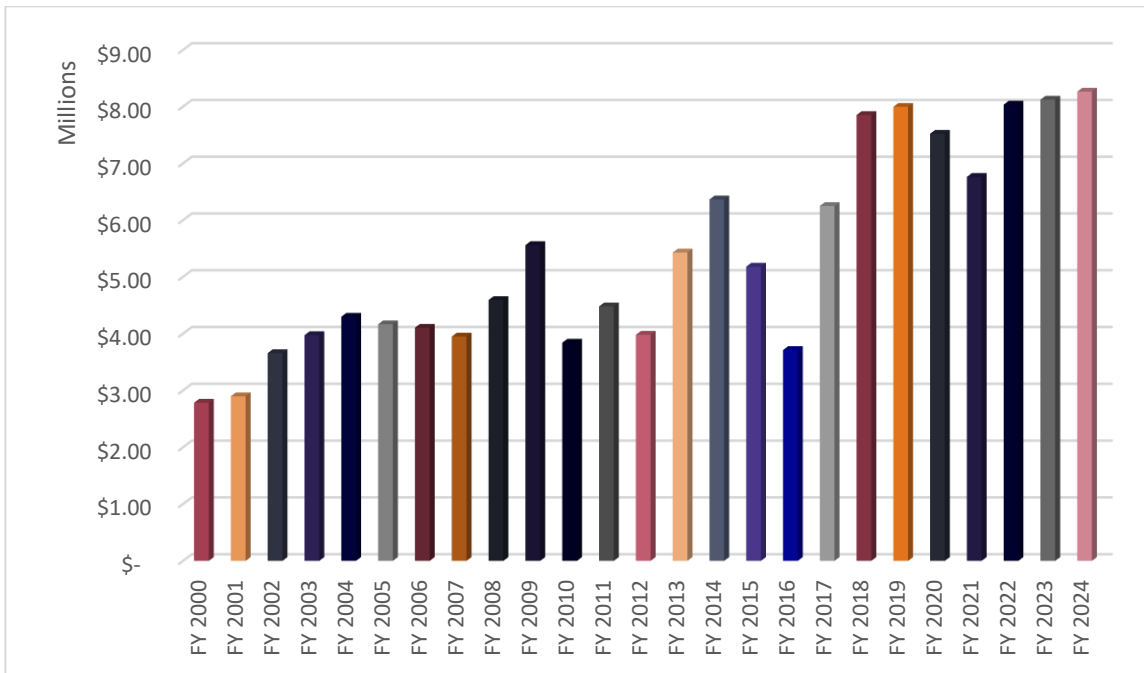


Figure 158 – Health Insurance - Expense History



WORKERS COMPENSATION FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Charges for Service:							
Workers Compensation	338	327	397	406	406	447	10.12%
	338	327	397	406	406	447	10.12%
Total Revenues	338	327	397	406	406	447	10.12%



WORKERS COMPENSATION FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Services & Contracts:							
Insurance Premiums	194	176	165	185	190	190	2.70%
Workers Comp Claims	110	335	197	252	340	252	0.00%
	304	511	362	437	530	442	1.14%
Total Expenses	304	511	362	437	530	442	1.14%

WORKERS COMPENSATION

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	303,757	511,026	362,270	437,000	442,000	5,000	1.14%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	303,757	511,026	362,270	437,000	442,000	5,000	1.14%

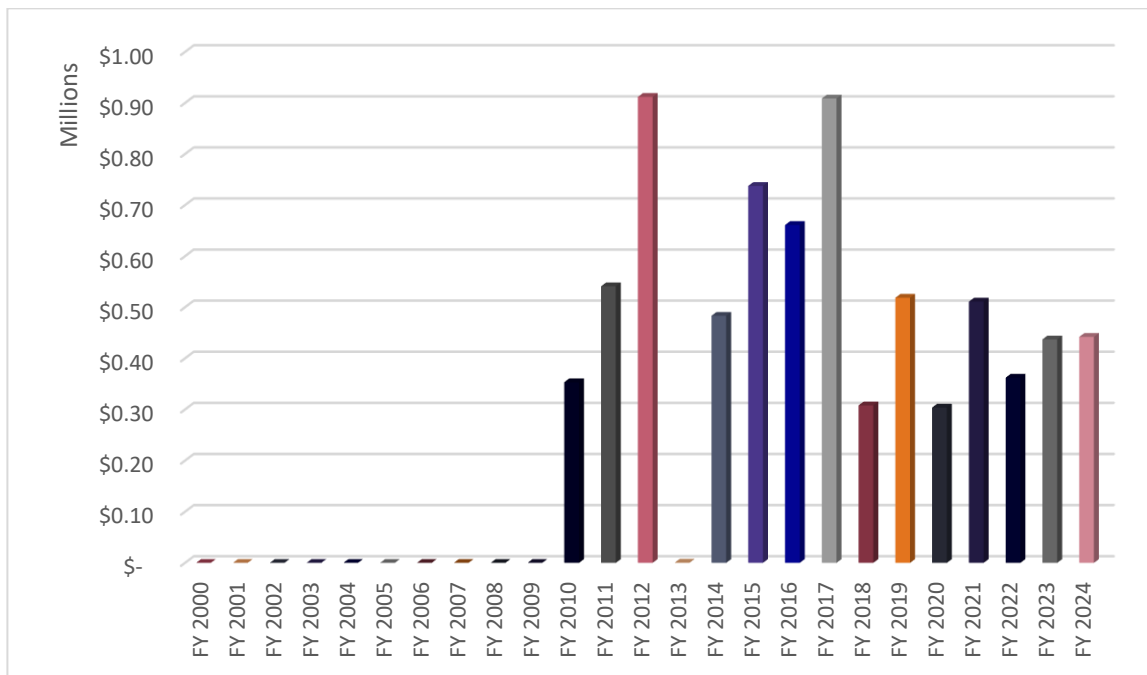


Figure 159 – Workers Compensation - Expense History



TECHNOLOGY FLEET FUND – REVENUES BY SOURCE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Miscellaneous:							
Rent – Other	737	811	822	822	822	974	18.48%
	737	811	822	822	822	974	18.48%
Total Revenues	737	811	822	822	822	974	18.48%



WORKERS COMPENSATION FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Budget	Percent Change
Services & Contracts:							
Contractual – Other	614	662	734	694	786	763	9.97%
	614	662	734	694	786	763	9.97%
Supplies & Materials:							
Small Tools & Equipment	125	141	107	128	188	170	33.36%
	125	141	107	128	188	170	33.36%
Total Expenses	739	803	842	822	974	934	13.60%

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TECHNOLOGY FLEET

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	-	-	-	0.00%
Services & Contracts	614,009	662,087	734,363	694,260	763,450	69,190	9.97%
Fleet Rentals	-	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	-	0.00%
Supplies & Materials	125,448	141,168	107,165	127,700	170,300	42,600	33.36%
Capital Outlay	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
Non-operating	-	-	-	-	-	-	0.00%
	739,457	803,255	841,528	821,960	933,750	111,790	13.60%

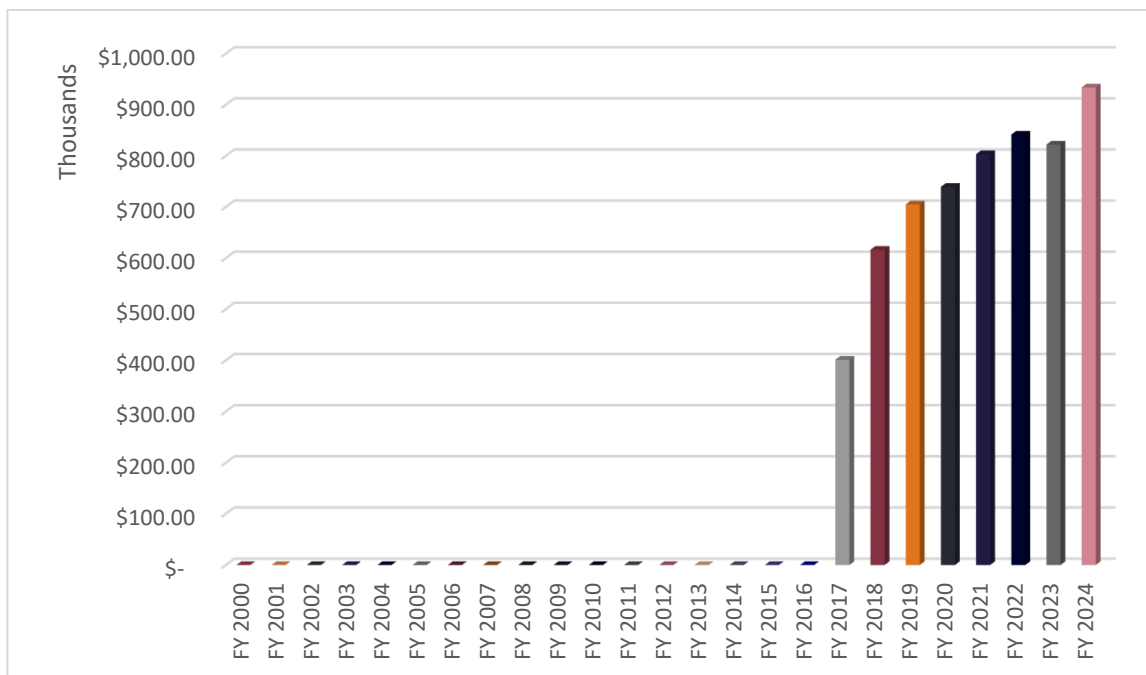


Figure 160 – Technology Fleet - Expense History

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 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 Development Coordinator	-	-	-	1	1	1	1	1	0.00%
Facilities Coordinator	-	-	-	-	-	-	-	0.5	100.00%
	-	-	-	-	-	-	-	1.5	50.00%
County Clerk:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	-	-	-	-	-	1	1	-	0.00%
County Clerk	-	-	1	1	1	1	1	1	0.00%
County Clerk/PIO	1	1	-	-	-	-	-	-	0.00%
Information Technician/Deputy Clerk	-	-	1	1	1	1	1	1	0.00%
Information Technician	1	1	-	-	-	-	-	-	0.00%
Public Information Officer	-	-	1	-	-	-	-	-	0.00%
	3	3	4	3	3	4	4	3	0.00%
County Manager:									
County Manager	1	1	1	1	1	1	1	1	0.00%
Executive Assistant	1	1	-	-	-	-	-	-	0.00%
	2	2	1	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 Chair	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	2	2	2	2	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Board of Elections:									
Election Technician	1	1	1	1	2	2	2	2	0.00%
Part Time Clerk	2	2	2	2	2	2	2	2	0.00%
Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
	10	10	10	10	11	11	11	11	0.00%
Finance:									
Accountant	-	1	1	1	2	1	1	1	(50.00)%
Accounting Clerk	1	1	1	1	1	1	1	1	0.00%
Accounting Technician	-	-	-	-	-	1	1	1	100.00%
Accounts 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	1	1	0.00%
Sr Accounts Payable Technician	1	1	1	1	1	1	1	1	0.00%
Sr Accounts Receivable Technician	1	1	1	-	-	-	-	-	0.00%
	7	8	8	9	9	9	9	9	0.00%
Human Resources:									
Benefits Technician	1	1	1	1	-	-	-	-	0.00%
Human Resources Analyst	1	1	1	1	1	1	1	1	0.00%
Human Resources Director	1	1	1	1	1	1	1	1	0.00%
Human Resources Technician	-	-	-	1	1	1	1	1	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Sr Human Resources Generalist	-	-	-	-	1	1	1	1	0.00%
	4	4	4	5	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	0.00%
Help Desk Technician/Admin Assistant	1	1	-	-	-	-	1	-	0.00%
Intern	-	-	-	2	2	2	2	-	(100.00)%
ITS Director	1	1	1	1	1	1	1	1	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Information Technology Services:									
ITS Manager/Project Manager	-	-	-	-	1	-	1	-	(100.00)%
Jr System Administrator	-	-	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	1	-	-	-	-	0.00%
Network Administrator/Project Manager	-	-	-	-	-	1	1	1	100.00%
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	10	10	10	13	8	(20.00)%
Public Information:									
Facilities Coordinator	-	-	-	-	-	-	-	0.5	100.00%
Public Information Officer	-	-	-	1	1	1	1	1	0.00%
	-	-	-	1	1	1	1	1.5	50.00%
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%
Assistant 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%
Part Time Tag Clerk	1	1	1	1	1	-	-	-	(100.00)%
Property Tax Manager	1	1	1	1	1	1	1	1	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%
Tag & Title Clerk	8	8	8	8	8	8	9	9	12.50%
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Sr Tag & Tax Clerk	2	2	2	2	2	2	2	2	0.00%
	21	21	21	21	21	20	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%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Board of Assessors:									
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	3	3	3	-	-	-	-	-	0.00%
Chief Appraiser	1	1	1	1	1	1	1	1	0.00%
Commercial Property Appraiser	2	2	2	-	-	-	-	-	0.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
GIS Specialist Trainee	-	-	-	1	1	1	1	1	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	1	1	-	-	-	-	-	0.00%
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 Appraisal Team Leader	3	3	3	3	3	3	3	3	0.00%
Residential Appraiser I	-	-	-	3	3	3	3	3	0.00%
Tax Assessor	2	2	3	3	3	3	3	3	0.00%
Tax Assessor Chair	1	1	-	-	-	-	-	-	0.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%
Specialized Assessment Trainee	-	-	-	-	1	1	1	1	0.00%
	22	22	22	20	21	21	21	21	0.00%
Facilities Maintenance:									
Custodial Crew Leader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	9	9	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	5	7	7	7	8	8	14.29%
Grounds Equipment Operator	1	1	1	1	1	-	-	-	(100.00)%
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%
	20	20	20	22	22	21	22	22	0.00%
Engineering Services:									
Administrative Assistant	-	-	-	1	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	1	1	0.00%
Engineering Technician	0.5	0.5	-	-	-	-	-	-	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Engineering Services:									
Environmental Engineer	1	1	1	1	-	1	1	1	100.00%
Part Time Administrative Assistant	-	-	1	1	-	-	-	-	0.00%
Project Manager	-	-	-	1	1	1	1	1	0.00%
Sr Engineering Technician	2	2	2	1	1	1	1	1	0.00%
Sr Project Manager	1	1	1	-	-	-	-	-	0.00%
Stormwater/Environmental Technician	1	1	1	-	-	-	-	-	0.00%
	6.5	6.5	7	7	6	8	8	8	33.33%
NPDES – Stormwater:									
Stormwater/Environmental Technician	-	-	-	1	1	-	-	-	(100.00)%
	-	-	-	1	1	-	-	-	(100.00)%
Superior Court:									
Bailiff	5	5	5	5	5	5	5	5	0.00%
Law Clerk	2	2	2	2	3	3	3	3	0.00%
Official Court Reporter	2	2	2	2	2	2	2	2	0.00%
Retired Superior Court Judge	-	-	-	-	-	5	5	5	100.00%
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
	14	14	14	14	15	20	20	20	33.33%
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	11	11	11	12	13	13	13	13	0.00%
Deputy Clerk	7	7	6	5	5	5	5	5	0.00%
Part Time Court Clerk	-	-	-	1	1	1	1	1	0.00%
Sr Deputy Clerk	3	3	4	5	5	5	5	5	0.00%
	23	23	23	25	26	26	26	26	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
State Court:									
Calendar Clerk	-	1	1	1	1	1	1	1	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Judicial Administrative Specialist	2	2	2	2	2	2	2	2	0.00%
Release Services Coordinator	1	1	1	1	1	1	1	1	0.00%
State Court Judge	2	2	2	2	2	2	2	2	0.00%
	6	7	7	7	7	7	7	7	0.00%
Solicitor General:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	1	1	1	1	1	1	1	1	0.00%
Assistant Solicitor	1	1	1	1	1	1	1	1	0.00%
Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Part Time Administrative Secretary	-	-	-	-	-	-	1	1	100.00%
Sr Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Solicitor	1	1	1	1	1	1	1	1	0.00%
	6	6	6	6	6	6	7	7	16.67%
Magistrate Court:									
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Chief Deputy Clerk	-	-	-	-	-	1	1	1	100.00%
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Constable	1	2	2	2	2	2	2	2	0.00%
Deputy Clerk	5	5	5	5	5	3	3	3	(40.00)%
Judicial Assistant/Criminal Clerk	-	-	-	-	1	1	1	1	0.00%
Magistrate	1	1	1	1	1	1	1	1	0.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	1	1	1	1	1	2	2	2	100.00%
	11	12	12	12	13	13	13	13	0.00%
Probate Court:									
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%
Deputy Clerk	2	2	3	3	3	2	2	3	0.00%
Part Time Deputy Clerk	1	1	-	-	-	-	-	-	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Probate Court:									
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
Receptionist	-	-	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	2	2	1	1	1	2	2	2	100.00%
	7	7	7	7	7	7	7	8	14.29%
Juvenile Court:									
Juvenile Court Judge	1	1	1	1	1	1	1	1	0.00%
Juvenile Court Representative	1	1	1	1	1	1	1	1	0.00%
Part Time Juvenile Court Judge	-	-	1	1	1	1	1	1	0.00%
Secretary	-	-	-	-	-	-	1	-	0.00%
	2	2	3	3	3	3	4	3	0.00%
Alternative Dispute Resolution:									
ADR Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Probation:									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Case Clerk/Probation Aid	-	1	2	2	2	2	2	2	0.00%
Court/Probation Officer	1	1	1	-	-	-	-	-	0.00%
Probation Director	1	1	1	1	1	1	1	1	0.00%
Probation Officer	5	5	7	8	8	8	8	8	0.00%
Sr Probation Officer	-	-	-	2	2	2	2	2	0.00%
	8	9	12	14	14	14	14	14	0.00%
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%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Sheriff – Enforcement:									
Captain	5	5	5	5	4	4	4	4	0.00%
Corporal	4	4	3	3	3	3	3	3	0.00%
DARE Officer	2	1	1	1	1	1	1	1	0.00%
Deputy Sheriff	48	48	47	48	48	48	48	48	0.00%
Investigator	22	22	22	22	22	22	22	22	0.00%
Lieutenant	9	10	11	10	11	11	11	11	0.00%
Resource Officer	10	11	11	11	11	12	12	12	9.09%
Sergeant	10	10	11	11	11	11	11	11	0.00%
Staff Sergeant	10	9	9	8	8	8	8	8	0.00%
Transportation Coordinator	1	1	1	1	1	1	1	1	0.00%
Truancy Officer	1	1	1	1	1	1	1	1	0.00%
	122	122	122	121	121	122	122	122	0.83%
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	4	4	4	4	4	4	0.00%
Custodian	1	1	1	1	1	1	1	1	0.00%
Deputy Sheriff – Transport	6	6	6	6	6	6	6	6	0.00%
Jail Operations Officer	66	66	66	66	66	66	66	66	0.00%
Sr Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Sergeant	5	5	6	6	6	6	6	6	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:									
Administrative Clerk	-	-	-	-	-	-	1	-	0.00%
Adoption/Rescue Coordinator	-	-	-	-	-	-	1	1	100.00%
Animal Control Field Supervisor	1	1	1	-	-	-	-	-	0.00%
Animal Control Officer	4	4	4	-	-	-	-	-	0.00%
Animal Services Assistant Director	-	-	-	-	-	1	1	-	0.00%
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Services Dispatcher	-	-	-	-	-	1	1	-	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Animal Services – Shelter:									
Animal Shelter Attendant	3	3	3	3	3	4	4	3	0.00%
Kennel Attendant	-	-	-	-	-	-	3	3	100.00%
Part Time Animal Shelter Attendant	4	4	4	4	4	-	-	-	(100.00)%
Sr Animal Shelter Attendant	1	1	1	1	1	1	1	1	0.00%
	14	14	14	9	9	8	13	9	0.00%
Animal Services – Enforcement:									
Animal Control Field Supervisor	-	-	-	1	-	-	-	-	0.00%
Animal Control Officer	-	-	-	4	4	4	4	4	0.00%
Animal Services Dispatcher	-	-	-	-	1	-	-	1	0.00%
Assistant Animal Services Director	-	-	-	-	1	-	-	1	0.00%
	-	-	-	5	6	4	4	6	0.00%
Emergency Management:									
EMA Director	-	1	1	1	1	1	1	1	0.00%
EMA Director/Fire Chief	0.5	-	-	-	-	-	-	-	0.00%
	0.5	1	1	1	1	1	1	1	0.00%
Coroner:									
Coroner	1	1	1	1	1	1	1	1	0.00%
Deputy Coroner	2	2	2	2	2	2	2	2	0.00%
Part Time Administrative Assistant	-	-	-	1	1	1	1	1	0.00%
	3	3	3	4	4	4	4	4	0.00%
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 Supervisor	-	-	-	1	1	1	1	1	0.00%
Public Works Director	1	1	1	1	1	1	1	1	0.00%
Survey Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
	6	6	6	7	7	7	7	7	0.00%

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APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Grading:									
Grading Supervisor	1	1	1	-	-	-	-	-	0.00%
Motorgrader Operator	6	6	6	6	6	6	6	6	0.00%
Road Maintenance Manager	-	-	-	1	1	1	1	1	0.00%
	7	7	7	7	7	7	7	7	0.00%
Patching:									
Patching Crew Leader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
	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	7	7	0.00%
Mowing Crew Leader	1	1	1	1	1	1	1	1	0.00%
Mowing Equipment Operator	3	3	3	8	8	9	10	10	25.00%
Road Maintenance Worker	5	5	5	7	7	7	7	7	0.00%
Sr Heavy Equipment Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
	26	26	26	33	33	34	35	35	6.06%
Road Construction:									
Construction/Transport Supervisor	1	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	1	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Material Transport Crew Leader	1	1	1	1	1	1	1	1	0.00%
Truck Driver	5	5	5	5	5	5	5	5	0.00%
	9	9	9	9	9	9	9	9	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Extension Service:									
Extension Service Clerk	-	-	-	1	1	1	1	1	0.00%
	-	-	-	1	1	1	1	1	0.00%
TOTAL GENERAL FUND	497	501.5	506	525	530	534	547	540	1.89%
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 Grant:									
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Part Time DUI Court Case Manager	-	-	-	-	-	1	1	1	100.00%
	1	1	1	1	1	2	2	2	100.00%
Solicitor – VAWA Grant:									
Assistant Solicitor	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Alternative Dispute Resolution:									
Secretary	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Solicitor – VOCA Grant:									
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%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
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 911 Director	-	-	-	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Call Taker	-	-	-	-	-	-	1	-	0.00%
Open Records Technician	-	-	1	1	1	1	1	1	0.00%
Operations Supervisor	1	1	1	-	-	-	-	-	0.00%
Part Time Telecommunications Specialist	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Telecommunications Operator	13	13	12	12	12	12	12	12	0.00%
Telecommunications Specialist	13	13	13	14	14	14	14	14	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
Systems Manager	1	1	1	1	1	1	1	1	0.00%
	41	41	41	42	42	42	43	42	0.00%
Solicitor – Victim/Witness:									
Part Time 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%
Fire Services (Special Services Fund):									
Administrative Assistant	1	1	1	-	-	-	-	-	0.00%
Assistant Fire Chief	-	-	1	-	-	-	-	-	0.00%
Battalion Chief	-	-	3	-	-	-	-	-	0.00%
EMA Director/Fire Chief	0.5	-	-	-	-	-	-	-	0.00%
Fire Chief	-	1	1	-	-	-	-	-	0.00%
Fire Marshall	1	1	1	-	-	-	-	-	0.00%
Fire Prevention Inspector	1	1	1	-	-	-	-	-	0.00%
Firefighter	9	9	12	-	-	-	-	-	0.00%
Sr Fire Prevention Inspector	-	-	1	-	-	-	-	-	0.00%
Sergeant	3	3	3	-	-	-	-	-	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Fire Services (Special Services Fund):									
Training Coordinator	-	-	1	-	-	-	-	-	0.00%
Training Officer	1	1	1	-	-	-	-	-	0.00%
	16.5	17	26	-	-	-	-	-	0.00%
Code Enforcement:									
Code Enforcement Director	1	1	1	1	1	-	-	0.5	(50.00)%
Code Enforcement Officer	2	2	2	2	2	2	2	2	0.00%
Sr Code Enforcement Officer	1	1	1	1	1	1	1	1	0.00%
	4	4	4	4	4	3	3	3.5	(12.50)%
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 (formerly Planning/Zoning):									
Administrative Technician	-	-	1	1	1	-	-	-	(100.00)%
County Planner	1	1	-	-	-	1	1	1	100.00%
Engineering Technician	0.5	0.5	-	-	-	-	-	-	0.00%
Planner	1	1	1	1	1	-	-	-	(100.00)%
Planning/Zoning Director	-	-	1	1	1	-	-	-	(100.00)%
Project Assistant	-	-	-	-	-	1	1	1	100.00%
Zoning Administrator	-	-	-	-	-	1	1	-	0.00%
Zoning Coordinator	-	-	1	1	1	1	1	-	(100.00)%
Zoning Technician	-	-	-	-	-	1	1	-	0.00%
	2.5	2.5	5	5	5	6	7	3	(40.00)%
Zoning:									
Zoning Administrator	1	1	-	-	-	-	-	1	100.00%
Zoning Coordinator	1	1	-	-	-	-	-	1	100.00%
Zoning Technician	1	1	-	-	-	-	-	1	100.00%
	3	3	-	-	-	-	-	3	100.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Fire Services (Fire Services Fund):									
Administrative Assistant	-	-	-	1	1	1	1	1	0.00%
Assistant Fire Chief	-	-	-	1	1	1	1	1	0.00%
Battalion Chief	-	-	-	3	3	3	3	3	0.00%
Community Safety Officer	-	-	-	-	-	-	1	-	0.00%
Fire Chief	-	-	-	1	1	1	1	1	0.00%
Fire Marshall	-	-	-	1	1	1	1	1	0.00%
Fire Prevention Inspector	-	-	-	1	1	1	2	1	0.00%
Firefighter	-	-	-	21	21	24	24	24	14.29%
Lieutenant	-	-	-	15	15	15	15	15	0.00%
Logistics Officer	-	-	-	-	1	1	1	1	0.00%
Part Time Firefighter	-	-	-	-	-	10	10	10	100.00%
Sr Fire Prevention Inspector	-	-	-	1	1	1	1	1	0.00%
Sergeant	-	-	-	15	15	15	15	15	0.00%
Training Coordinator	-	-	-	1	1	1	1	1	0.00%
Training Officer	-	-	-	1	2	2	2	2	0.00%
	-	-	-	63	64	77	79	77	20.31%
TOTAL SPECIAL REVENUE FUNDS	78	78.5	87	125	126	140	144	140.5	11.51%
Enterprise Funds:									
Water/Sewer – Operations:									
Customer Service Clerk	3	3	3	4	4	4	4	4	0.00%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
E-One/Warehouse Supervisor	-	-	-	-	1	1	1	1	0.00%
Lift Station Supervisor	-	-	-	-	-	1	1	1	100.00%
Meter Data Analyst	-	-	-	-	-	-	1	1	100.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Project Manager	-	-	-	-	-	1	1	1	100.00%
Sr Operations Technician	1	1	1	1	1	-	-	-	(100.00)%
Sr Utility Maintenance Technician	2	2	2	2	2	1	1	1	(50.00)%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	1	1	0.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Water/Sewer – Operations:									
Utility Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Utility Service Worker	9	9	11	15	16	16	17	17	6.25%
Utility Systems Manager	-	-	-	1	1	1	1	1	0.00%
Wastewater Facility Technician	1	1	1	1	1	1	1	1	0.00%
Water Treatment Supervisor	-	-	-	-	-	1	1	1	100.00%
	21	21	23	29	31	32	34	34	9.68%
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	-	-	-	(100.00)%
Utility Service Worker	1	1	1	1	1	1	1	1	0.00%
Water/Sewer Manager	-	-	-	-	-	1	1	1	100.00%
	3	3	3	3	3	3	3	3	0.00%
Litter & Beautification:									
Litter Control Supervisor	-	1	1	1	1	1	1	1	0.00%
Litter Control Worker	-	1	1	3	3	3	3	3	0.00%
	-	2	2	4	4	4	4	4	0.00%
Inspections & Permitting:									
Assistant Director of Inspections/Permit	-	-	-	-	-	1	1	1	100.00%
Building Inspector	-	-	-	-	-	4	4	4	100.00%
Director of Inspections & Permitting	-	-	-	-	-	1	1	0.5	100.00%
Permit Technician I	-	-	-	-	-	1	1	1	100.00%
Permit Technician II	-	-	-	-	-	1	1	1	100.00%
Plans Examiner	-	-	-	-	-	-	1	1	100.00%
Plans Intake Coordinator	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	9	10	9.5	100.00%

APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Quiet Pines Restaurant:									
Kitchen Operations/Cook	-	-	-	-	-	1	1	1	100.00%
Part Time Food Services Worker	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	2	2	2	100.00%
Quiet Pines Pro Shop:									
Assistant Operations Manager	-	-	-	-	-	1	1	1	100.00%
Operations Manager	-	-	-	-	-	1	1	1	100.00%
Part Time Sales Clerk	-	-	-	-	-	1	1	1	100.00%
	-	-	-	-	-	3	3	3	100.00%
Quiet Pines Golf Course:									
Cart Mechanic	-	-	-	-	-	1	1	1	100.00%
Grounds Keeper	-	-	-	-	-	2	2	2	100.00%
Part Time Barn Attendant	-	-	-	-	-	1	1	1	100.00%
Part Time Course Marshall	-	-	-	-	-	1	1	1	100.00%
Part Time Laborer/Barn Attendant	-	-	-	-	-	1	1	1	0.00%
	-	-	-	-	-	6	6	6	100.00%
TOTAL ENTERPRISE FUNDS:	24	26	28	36	38	59	62	61.5	61.84%
Internal Service Funds:									
Shop Maintenance:									
Fleet Maintenance Manager	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	-	-	-	-	-	0.00%
Mechanic	3	3	3	-	-	-	-	-	0.00%
Mechanic – EVT	-	-	-	1	1	1	1	1	0.00%
Mechanic I	-	-	-	3	3	4	4	4	33.33%
Mechanic II	-	-	-	1	1	1	1	1	0.00%



APPROVED POSITIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Request	FY 2024 Budget	Percent Change
Shop Maintenance:									
Mechanic III	-	-	-	1	1	1	1	1	0.00%
Mechanic Helper	1	1	1	-	-	-	-	-	0.00%
Sr Mechanic	1	1	1	-	-	-	-	-	0.00%
Shop Technician	-	-	-	2	2	3	3	3	50.00%
Welder	1	1	1	1	1	1	1	1	0.00%
	9	9	9	11	11	13	13	13	18.18%
TOTAL INTENRAL SERVICE FUNDS:	9	9	9	11	11	13	13	13	18.18%
TOTAL ALL FUND:	608	615	630	697	705	746	766	755	7.09%

[Return to TOC](#)



MILLAGE HISTORY

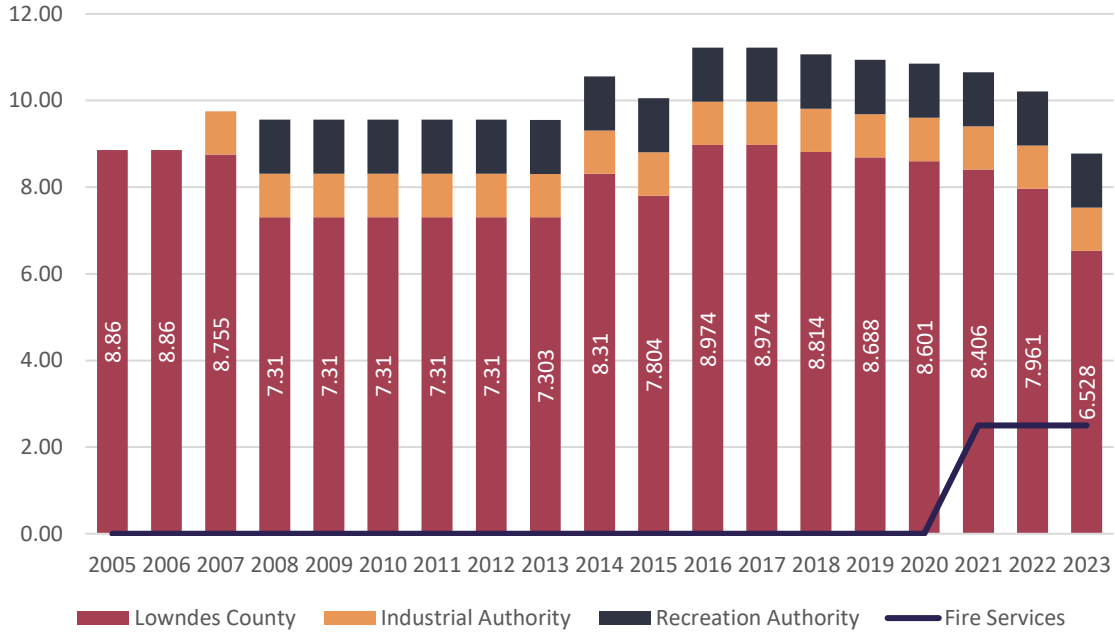


Figure 161 - Millage History



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 disrupted our projections as well as our lives and how we operate. While there was a lot of uncertainty with COVID, the conservative approach that we took as well as the relief funds available did not affect our models significantly.

General Fund:

Tax Revenues: 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 2023, the Board of Assessors adjusted the base value per square foot to reduce the gap between the prior value and current construction costs. This resulted in a significant increase in the digest. 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 2023 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

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

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

- **Personal Services:** 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.



FIVE YEAR PROJECTION

- **Services & Contracts:** A major portion of this line is for utility costs. While the cost of utilities has increased slightly over time, the County works to eliminate any unnecessary costs and duplications. On average, utility costs have grown at a very modest rate. Another major portion of this line is Appropriations. This is primarily outside agency funding and funding for the public safety radio system. Outside agency funding should remain virtually flat.
- **Contingency –** Board action reduced the funding for Contingency in the FY 2024 budget. Based on policy and best practices, staff anticipates a more aggressive approach to get funding back to an appropriate level.
- **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 2025	FY 2026	FY 2027	FY 2028
Personal Services	3.50%	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%

FIVE YEAR PROJECTION

\$1,000s	FY 2024 Budget	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Revenues:					
Property Tax	34,464.0	35,670.2	36,918.7	38,210.9	39,548.2
Local Option Sales Tax	17,000.0	17,680.0	18,387.2	19,122.7	19,887.6
Other Taxes	6,500.0	6,695.0	6,895.9	7,102.7	7,315.8
Licenses & Permits	10.0	10.3	10.6	10.9	11.3
Intergovernmental	636.8	649.5	662.5	675.7	689.2
Charges for Service	4,380.4.4	4,468.0	4,557.4	4,648.5	4,741.5
Fines & Forfeitures	2,675.0	2,768.6	2,865.5	2,965.8	3,069.6
Investment Income	750.0	765.0	780.3	795.9	811.8
Miscellaneous	67.5	68.9	70.2	71.6	73.1
Other Sources	1,085.0	1,101.3	1,117.8	1,134.6	1,151.6
Total	67,568.7	69,876.8	72,506.0	74,739.4	77,299.7
Expenditures:					
Personal Services	35,607.2	36,853.4	38,511.8	40,244.9	42,055.9
Services & Contracts	13,674.3	13,811.1	13,949.2	14,088.7	14,229.6
Utilities	1,105.7	1,116.8	1,127.9	1,139.2	1,150.6
Appropriations	12,640.1	12,703.3	12,766.8	12,830.7	12,894.8
Contingency	868.3	1,000.0	1,200.0	1,600.0	2,000.0
Supplies & Materials	556.4	562.0	567.6	573.3	579.0
Capital Outlay	1,243.9	1,256.5	1,081.1	1,118.9	1,158.1
Debt Service	1,850.4	1,500.0	1,500.0	1,500.0	1,500.0
Other Uses	1,009.2	1,044.5	1,081.1	1,118.9	1,158.1
Total	68,555.6	69,847.5	71,973.4	74,377.3	76,862.4
Net Revenues Over Expenditures	(987.0)	29.3	292.6	362.1	437.3
Fund Balance, Beg	37,771.2	36,784.2	36,813.5	37,106.2	37,468.3
Fund Balance, End	36,784.2	36,813.5	37,106.2	37,468.3	37,905.5
Estimated Dates of Fund Balance in Reserve	193	190	186	181	178



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.

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.”



GLOSSARY OF TERMS

Aa

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.

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.



GLOSSARY OF TERMS

Bb

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.

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.



GLOSSARY OF TERMS

Bb

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.

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.



GLOSSARY OF TERMS

Cc

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.

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.



GLOSSARY OF TERMS

Dd

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.

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.



GLOSSARY OF TERMS

Ee

EPD – Environmental Protection Division: Georgia’s state pollution control and research division.

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

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

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

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

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

Ff

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

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

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

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

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.

[Return to TOC](#)



GLOSSARY OF TERMS

Ff

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

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

FTE – Full-time Equivalent: Referring to personnel.

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

Fund Balance, Designated or Reserved: Refers to the excess of assets over liabilities which is designated or reserved for a specific purpose.

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

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

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

Gg

GAAP – Generally Accepted Accounting Principles: Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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.



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.



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.)

[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.



GLOSSARY OF TERMS

ii

Intergovernmental Revenue: The funds received from another governmental unit, such as federal, state or city governments.

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

ITS: An acronym for Information Technology Services.

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

Jj

JAG: Justice Assistance Grants.

Kk

KLVB – Keep Lowndes Valdosta Beautiful: A local division of the Keep America Beautiful program that receives funding from the County’s landfill fund.

Ll

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

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

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

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.



GLOSSARY OF TERMS

LI

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

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

Mm

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

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

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

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

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

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

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.



GLOSSARY OF TERMS

Nn

[NCIC – National Crime Information Center:](#) A national law enforcement computer network which tracks data such as warrants and stolen property.

[New World Systems:](#) The software providers for public safety.

[Non-major Fund:](#) Any fund that does not meet the requirements of a major fund as defined.

[NPDES:](#) National Pollutant Discharge Elimination System. A program that controls water pollution by regulating point sources that discharge pollutants into waters in the United States.

Oo

[Occupational Tax:](#) Taxes levied on occupations, businesses and trades, commonly referred to as a business license.

[OCGA – Official Code of Georgia:](#) Official laws enacted by the legislature.

[Odyssey:](#) The software provider for the court system.

[Operating Budget:](#) The portion of the budget pertaining to daily operations that provide basic governmental services.

[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.



GLOSSARY OF TERMS

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.

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.



GLOSSARY OF TERMS

Rr

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

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

Reserve: An account used to indicate that a portion of funds have been legally restricted for a specific purpose and not available for the appropriation and subsequent spending.

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

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

Revenue: Funds that the County receives as income.

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

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.



GLOSSARY OF TERMS

Ss

[Service Delivery Strategy Act](#): See HB 489.

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

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

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

[Special Revenue Fund](#): A fund in which the revenues are designated to be used for specific purposes.

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

[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.



GLOSSARY OF TERMS

Tt

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

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

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

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

Taxes: Charges levied by a government for purposes of financing services performed for the common benefit.

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

TSPLOST: A one cent tax enacted for transportation purposes.

Uu

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

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

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

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

Vv

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

VAWA: Violence Against Women Act.

VOCA: Victims of Crime Act.

[Return to TOC](#)



GLOSSARY OF TERMS

Vv

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.