

OPERATING BUDGET

Fiscal Year 2025

Lowndes County, Georgia | www.lowndescounty.com



KEY PERSONNEL

Budget Committee:

K. Paige Dukes – County Manager
 Stephanie L. Black – Finance Director
 Kevin Beals – Human Resource Director
 Rachel Bowen – Assistant Finance Director

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 Resources Director
 Aaron Kostyu – Information Technology Services Director
 Chad McLeod – Engineering Services Director
 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 & Inspection Director
 JD Dillard – Planning Director
 Trinni Amiot – Zoning Director
 Jason Davenport – Special Projects Director
 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
 Joni B. Parker – Magistrate Court Judge
 Detria Powell – Probate Court Judge
 Ashley Paulk – Sheriff
 Austin Fiveash - Coroner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lowndes County
Georgia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

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, 2023. 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 eighteen consecutive years.

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June 25, 2024

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, 2025. I am very excited about all of the things going on in Lowndes County. As I said in last year's budget letter, 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 March, 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.

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, even with the inflation, supply chain and workforce issues that have been prevalent since COVID. 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. For Fiscal Year 2024, we planned to decrease property taxes and to use fund balance for major capital items. In the coming year, we prepared this budget with no anticipation of an increase in property tax revenues.

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 planned to expend \$986,955

from fund balance for capital items. The importance of those reserves; however, was demonstrated when Hurricane Idalia moved directly through Lowndes County. In the unincorporated area, cleanup and recovery costs topped \$15,000,000. The majority of those funds will be reimbursed but having the available assets allowed the County to quickly respond and work towards getting the community back to normal.

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. Energy savings are already beginning to impact the budget. The Water/Sewer portion of the project has been slightly delayed and will not be going live until the end of this year. The enhancements that will bring to our customer service will be worth the wait.

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. Staff continues to evaluate improvements as they relate to Lowndes County's ISO (Insurance Services Office) rating.

Fiscal Year 2024 saw the County standing up an Inspections Department to serve the unincorporated area. For many years, this was a joint-department with the City of Valdosta. With the tremendous growth in the unincorporated area, we felt an in-house department would provide a greater level of service to our citizens and allow better communication with related departments such as Engineering, Planning, Zoning and Code Enforcement. The first year of operations have gone relatively smoothly and our community partners have enjoyed the enhanced service and convenience.

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.

In April 2023, we embarked on 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 eighteenth consecutive year for its budget beginning July 1, 2023.
- ★ 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.
- ★ SGMC Bond Issue – This spring, Lowndes County backed another bond issue to assist South Georgia Medical Center in expanding their campus to enhance their services. SGMC issued just over \$130 million for the project.
- ★ Millage Rates – Lowndes County continued to make minor adjustments to the millage rate, rolling back 0.445 mills for 2022 and 1.433 mills in 2023. The budget presented does not anticipate an increase in tax revenues. 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. SPLOST and other initiatives will continue to be used for improvements and paving.
- ★ Supply Chain Delays and Inflation – 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. Using excess fund balance, the County has address many of the capital needs outside of SPLOST and ARPA.
- ★ 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 2024	FY 2025	Variance	% Change
General Fund	\$68,555,605	\$70,104,500	\$1,548,895	2.86%
Special Revenue Funds				
Commissary	\$1,580,944	\$1,599,850	\$18,906	1.20%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodations Tax	\$700,000	\$1,000,000	\$300,000	42.86%
Intergovernmental Grants	\$1,324,957	\$1,356,518	\$31,561	2.38%
Jail Operations	\$304,645	\$289,553	\$(15,092)	(4.95)%
Drug Abuse Treatment	\$111,026	\$61,024	\$(50,002)	(45.04)%
Emergency Comm.	\$4,088,667	\$4,340,634	\$251,967	6.16%
Victim/Witness	\$240,456	\$243,944	\$3,488	1.45%
Special Services	\$2,394,778	\$2,363,393	\$(31,385)	(1.31)%
Fire Services	\$8,023,636	\$8,886,148	\$862,512	10.75%
	\$18,869,109	\$20,241,064	\$1,371,955	7.27%
Capital Project Funds				
SPLOST VIII	\$29,000,000	\$31,500,000	\$2,500,000	8.62%
TSPLOST	\$4,500,000	\$5,200,000	\$700,000	15.56%
Public Roads – LMIG	\$1,200,000	\$1,300,000	\$100,000	8.33%
	\$34,700,000	\$38,000,000	\$3,300,000	9.51%

Fund	FY 2024	FY 2025	Variance	% Change
Enterprise Funds				
Water Sewer	\$9,525,000	\$10,114,102	\$589,102	6.18%
Landfill	\$568,612	\$575,188	\$6,576	1.16%
Tax Lighting Districts	\$423,900	\$475,150	\$51,250	12.09%
Inspections & Permitting	\$811,491	\$751,978	\$(59,513)	(7.33)%
Quiet Pines Golf Course	\$938,955	\$934,532	\$(4,423)	(0.47)%
	\$12,267,958	\$12,850,950	\$582,992	4.75%
Internal Service Funds				
Equipment Maintenance	\$3,331,521	\$3,528,764	\$197,243	5.92%
Health Insurance	\$8,264,310	\$8,620,000	\$355,690	4.30%
Workers Compensation	\$442,000	\$495,000	\$53,000	11.99%
Technology Fleet	\$933,750	\$945,150	\$11,400	1.22%
	\$12,971,581	\$13,588,914	\$617,333	4.76%
All Funds	\$147,364,253	\$154,785,428	\$7,421,175	5.04%

The fiscal year 2025 proposed budget totals \$154,785,428, up from \$147,364,253 or 5.04% from the prior year. The budget is comprised of 74.28% operating costs and 25.72% capital. The operating budget is \$114,977,008, up from \$111,170,973 or 3.42%. The capital budget is \$39,808,420, up from \$36,093,280 or 10.29%.

The General Fund budget totals \$70,104,500, up from \$68,555,605 or 5.04% from the prior year. Capital expenditures account for a very small percentage of the General Fund at \$266,840. General Fund capital expenditures decreased from the prior year total of \$1,243,900 or (78.55)%.

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. The Board of Assessors have made significant adjustments over the past two years and early indications are that they continue to make those adjustments. However, at your direction, we have again put together a budget with no anticipation of an increase in tax revenues.

Taxes make up \$59,736,500 of General Fund revenues or 85.21%, up from \$57,964,000. Property tax accounts for \$35,111,500 of General Fund revenues or 50.08%, up slightly from \$34,464,000.

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 3.75% in the General Fund and 6.52% overall. The majority of that increase relates to increases in sales tax revenues over the past several years.

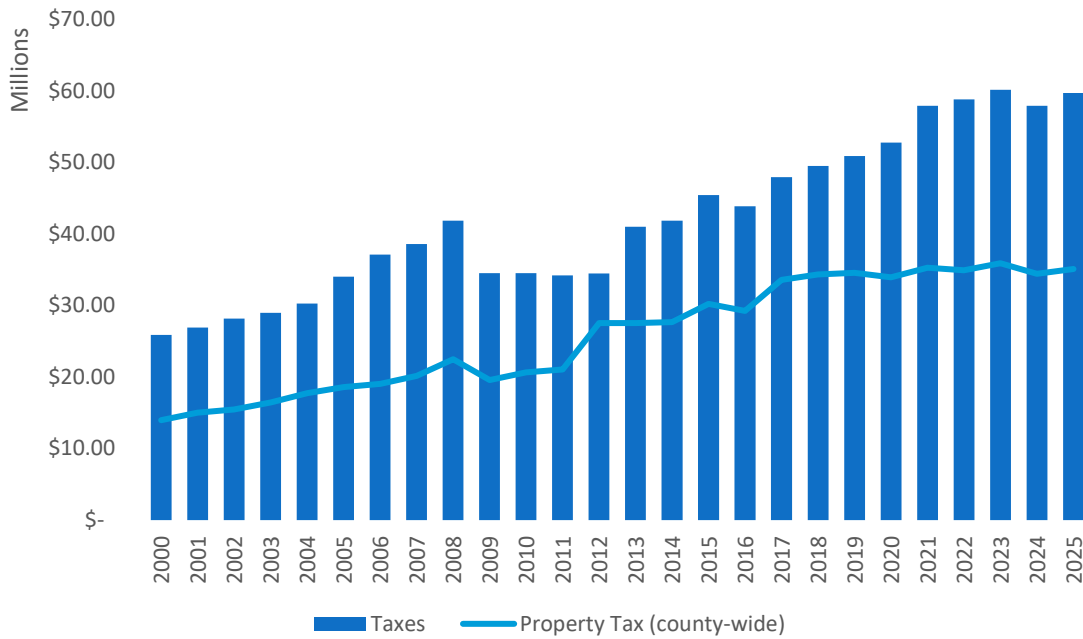


Figure 1 - Tax/Property Tax History

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 positions that have been added are in line with the conservative nature of Lowndes County’s approach to providing services. With the amount of growth in the county and the demand for services, sometimes additional personnel are necessary. Personnel costs represent \$38,730,413 of the General Fund or 55.25% and \$55,006,247 of the total budget or 35.54%.

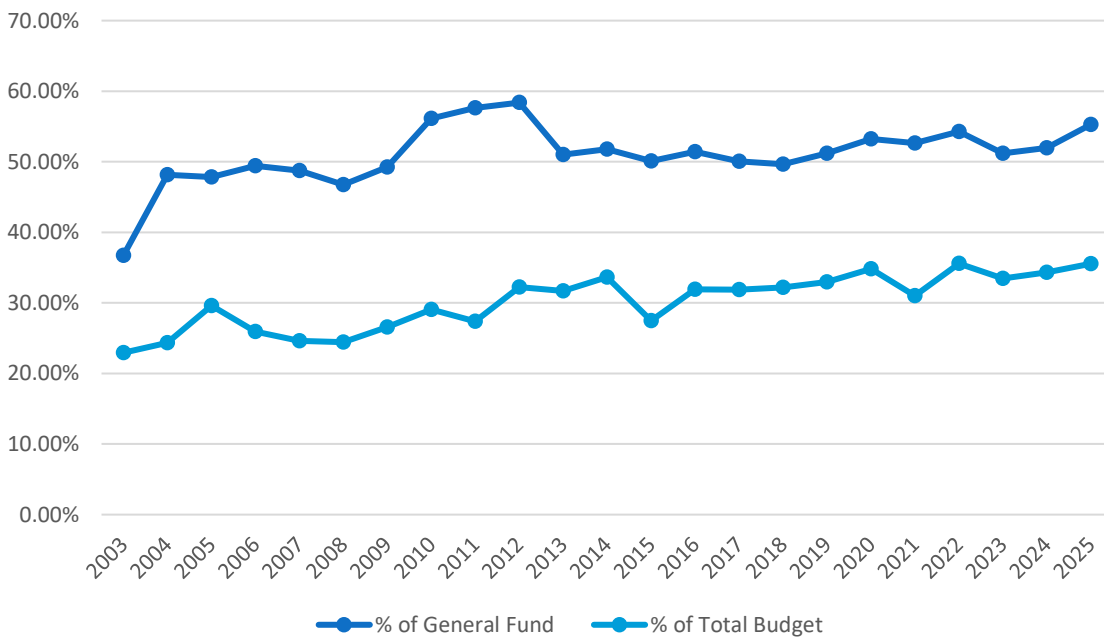


Figure 2 - Personnel Costs as a Percentage of Budget

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Of the positions that were added in the budget, the majority of them address growth. As the County grows, the maintenance staff needed to take care of the buildings increase. With the volume of cases handled through Magistrate Court, an additional judge was needed. As the fire department continues to grow, additional leadership is needed to manage the different functions. Water/Sewer is adding positions as the customer base and the projects increase. And with the growing popularity of the grill at Quiet Pines, additional cook staff was added.

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. While that project is ongoing, we are beginning to see the savings on the energy side. There have been some delays in the implementation of software of the utility project. Based on what has been implemented to date, I am very excited to see to final results of this partnership.

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.

As you recall, last year we took some steps to address excess fund balance with some capital items that were needed. With the plan to use fund balance for capital and to reduce property taxes, we still remain in a good place. This year is all about maintenance and stability. The projects that we are working on currently are extensive and need to be completed before we take on more.

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.

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I would also like to thank you, the Board of Commissioners, for your vision and your trust. As representatives of our citizens, you have a responsibility to act on their behalf and the best interests of the county as a whole, all while remaining fiscally responsible. The support and appreciation you have for the staff does not go unnoticed.

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

Sincerely,

K. Paige Dukes
County Manager

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STRATEGIC PLAN SUMMARY

2020 Census results indicate Lowndes County grew by almost ten percent over the ten-year period. Prioritizing service expansion and capital projects so that the end result does not require an increase in taxes and fees can be challenging. The Fiscal Year 2025 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 2023, the county partnered with Moody Air Force Base to take over operations of Quiet Pines Golf Course. The county's Inspections and Permitting Department began operations during 2024.

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
- ★ New Animal Services facility
- ★ Continued expansion of Fire Services

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

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SUMMARY OF CHANGES IN SERVICE LEVELS

<p>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 continues to be slightly behind schedule. The current station has been improved to temporarily facilitate a fully manned station.</p>	<p>Spring 2025</p>
<p>Enhancement of Water/Sewer Customer Service – To improve the customer experience through the addition of a customer portal that will allow better management – This project was delayed while the smart meter changeout and the software upgrades are completed.</p>	<p>Spring 2025</p>
<p>Expansion of Stormwater Program – To include easement management for Public Works, Engineering and Water/Sewer – Personnel have been reallocated to better manage easement maintenance utilizing prison crews and contracted labor.</p>	<p>Ongoing</p>
<p>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 was not complete at that time. Once complete, a true cost analysis will be determined to better allocate costs between funds and departments.</p>	<p>Ongoing</p>
<p>Quiet Pines Golf Course – To continue a partnership with Moody Air Force Base, providing operations and improvements at Quiet Pines Golf Course and ensuring the continued availability of the facility to our military community as well as civilians. Staff continues to add programs and plan for upgrades.</p>	<p>Ongoing</p>

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:

[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.*

[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 2025.*

COMMISSION GOALS

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

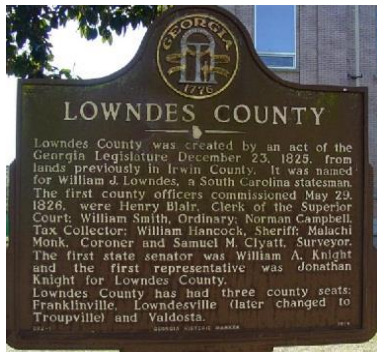
The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year and to explain the factors and assumptions that lead to the plan as well as establishing goals and objectives set by the Board of Commissioners. The document should discuss the challenges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

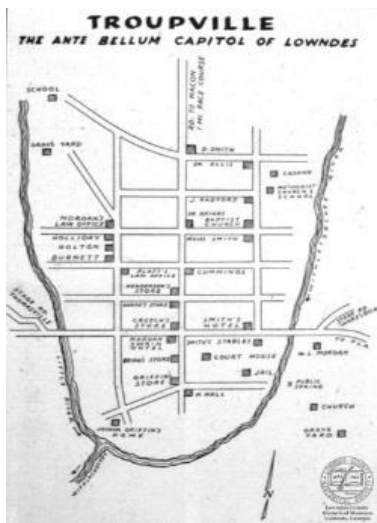
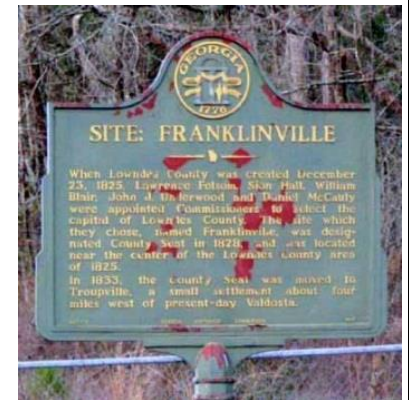
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries, descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

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.

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.



A HISTORY OF LOWNDES COUNTY



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.

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.



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A HISTORY OF LOWNDES COUNTY



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:

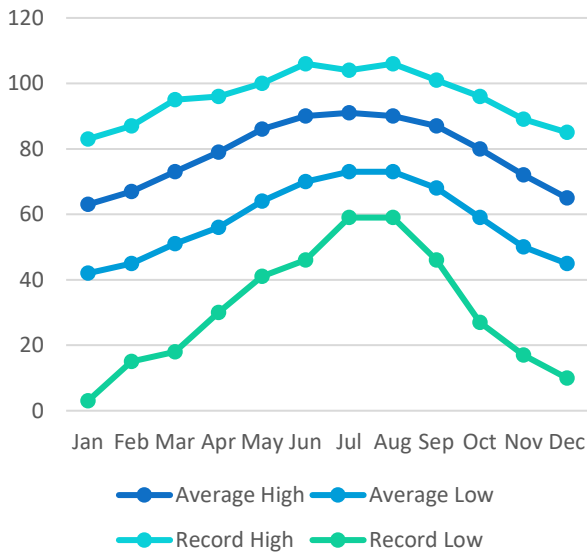


Figure 3 - Average Temperature - Fahrenheit (NOAA)

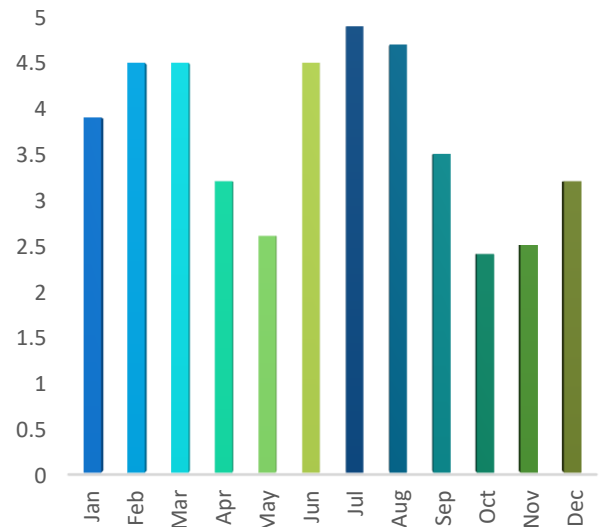


Figure 4 - Average Rainfall - Inches (NOAA)

COMMUNITY PROFILE

Population:

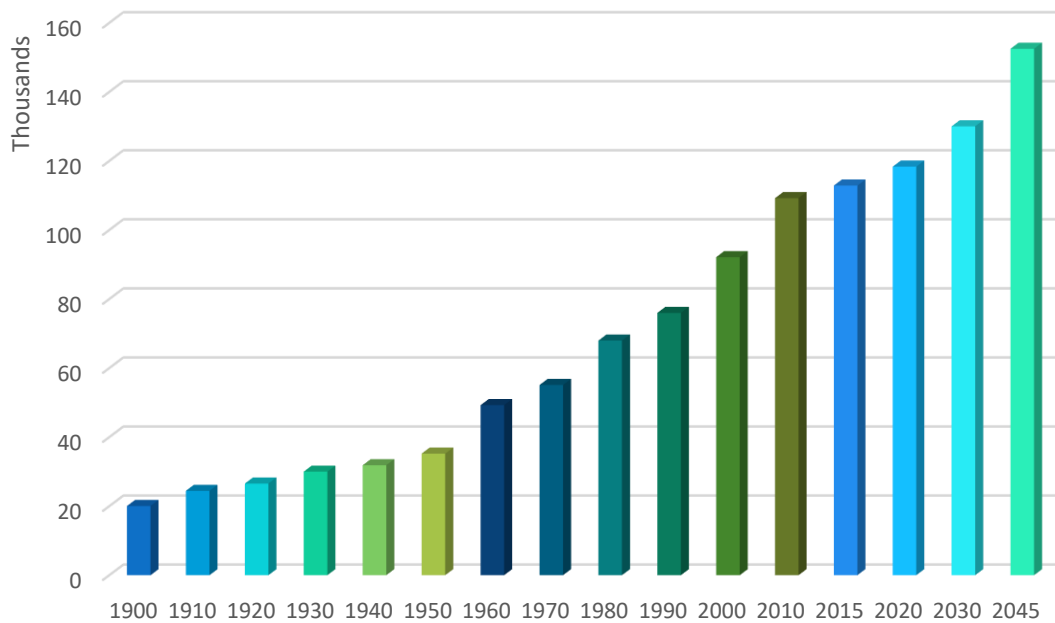


Figure 5 - Population History and Estimates - US Census Bureau

Cities	2000	2010	2015	2020	10 Year Variance	10 Year % Change
Dasher	834	912	963	890	(22)	(2.41)%
Hahira	1,626	2,737	2,893	3,384	647	23.64%
Lake Park	549	733	730	932	199	27.15%
Remerton	847	1,123	1,113	1,334	211	18.79%
Valdosta	44,259	54,518	56,909	55,378	816	1.58%
Uninc	44,000	49,210	51,825	57,358	8,148	16.56%
<i>US Census Bureau</i>						

Population	2010	2023	Variance	% Change
Lowndes County	109,233	120,712	11,479	10.51%
State of Georgia	9,687,653	11,029,227	1,341,574	13.85%
United States	308,745,538	334,914,895	26,169,357	8.48%
<i>US Census Bureau</i>				

COMMUNITY PROFILE

Age & Gender	Lowndes	Georgia	United States
% of Population Under 5	6.7%	5.8%	5.5%
% of Population Under 18	24.6%	23.0%	21.7%
% of Population Over 65	13.6%	15.4%	17.7%
% of Population – Female	51.6%	51.3%	50.5%
<i>US Census Bureau</i>			
Race	Lowndes	Georgia	United States
White	56.5%	58.7%	75.3%
Black or African American	38.1%	33.2%	13.7%
American Indian or Alaska Native	0.5%	0.6%	1.3%
Asian	2.0%	4.9%	6.4%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.3%
Two or More Races	2.6%	2.5%	3.1%
Hispanic or Latino	7.3%	11.1%	19.5%
<i>US Census Bureau</i>			
Population Characteristics	Lowndes	Georgia	United States
Veterans	7,814	610,515	17,038,807
Foreign Born Persons	3.2%	10.4%	13.7%
<i>US Census Bureau</i>			
Housing	Lowndes	Georgia	United States
Housing Units	52,798	4,610,567	145,344,636
Owner Occupied Housing Unit Rate	54.4%	65.0%	64.8%
Median Value of Owner Occupied	\$177,800	\$245,900	\$281,900
Median Monthly Owner Cost – Mortgage	\$1,304	\$1,640	\$1,828
Median Monthly Owner Cost – No Mortgage	\$442	\$493	\$584
Median Gross Rent	\$951	\$1,221	\$1,268
Building Permits	863	63,621	1,511,102
<i>US Census Bureau</i>			
Families & Living Arrangements	Lowndes	Georgia	United States
Households	43,720	3,946,490	125,736,353
Persons Per Household	2.61	2.65	2.57
Living in Same House 1 Year Ago	86.6%	86.4%	86.9%
Language Other Than English in Home	6.3%	14.5%	21.7%
<i>US Census Bureau</i>			
Computer & Internet Use	Lowndes	Georgia	United States
Households with Computer	90.3%	94.1%	94.0%
Households with Broadband	76.1%	87.8%	88.3%
<i>US Census Bureau</i>			

COMMUNITY PROFILE

Education	Lowndes	Georgia	United States
High School Graduate or Higher	89.6%	88.7%	89.1%
Bachelor's Degree or Higher	26.1%	33.6%	34.3%
<i>US Census Bureau</i>			
Health	Lowndes	Georgia	United States
With a Disability, Under Age 65	8.4%	9.1%	8.9%
Without Health Insurance, Under Age 65	14.3%	13.3%	9.5%
<i>US Census Bureau</i>			
Economy	Lowndes	Georgia	United States
In Civilian Labor Force, Over 16	56.5%	62.9%	63.0%
In Civilian Labor Force, Female, Over 16	55.0%	58.8%	58.5%
Accommodation/Food Service Sales, \$1,000	\$307,632	\$26,010,075	\$938,237,077
Health Care/Social Assistance Revenue, \$1,000	\$901,825	\$68,758,707	\$2,527,903,275
Transportation/Warehousing Revenue, \$1,000	\$149,626	\$35,564,898	\$895,225,411
Total Retail Sales, \$1,000	\$2,098,937	\$148,626,614	\$4,949,601,481
Total Retail Sales Per Capita	\$18,173	\$14,267	\$15,224
<i>US Census Bureau</i>			
Transportation	Lowndes	Georgia	United States
Mean Travel Time to Work, Minutes	19.8	28.4	26.7
<i>US Census Bureau</i>			
Income & Poverty	Lowndes	Georgia	United States
Median Household Income	\$52,821	\$71,355	\$75,149
Per Capita Income	\$27,553	\$37,836	\$41,261
Persons in Poverty	15.4%	13.6%	11.1%
<i>US Census Bureau</i>			
Business	Lowndes	Georgia	United States
Total Employer Establishments	2,889	258,377	8,298,562
Total Employment	40,810	4,249,362	135,748,407
Total Annual Payroll, \$1,000	\$1,705,941	\$260,014,888	\$8,965,035,263
Total Non-employer Establishments	9,022	1,127,751	28,477,518
All Employer Firms	2,146	171,986	5,744,518
Men-owned Employer Firms	1,267	106,316	3,480,438
Women-owned Employer Firms	344	35,855	1,134,549
Minority-owned Employer Firms	230	34,980	1,014,958
Veteran-owned Employer Firms	239	12,988	351,237
<i>US Census Bureau</i>			

COMMUNITY PROFILE

Crime	2010	2020	2023	Georgia	US
Murder	3	6	10	728	20,703
Rape	24	56	67	3,361	198,687
Robbery	91	70	59	4,280	214,935
Aggravated Assault	198	254	249	27,053	845,782
Burglary	1,191	401	342	22,179	796,483
Larceny, Theft	2,533	2,322	2,430	135,954	4,254,880
Motor Vehicle Theft	187	209	315	25,763	1,031,839
Arson	9	9	16	626	36,293
Human Trafficking	n/a	10	1	317	n/a

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

Unemployment:

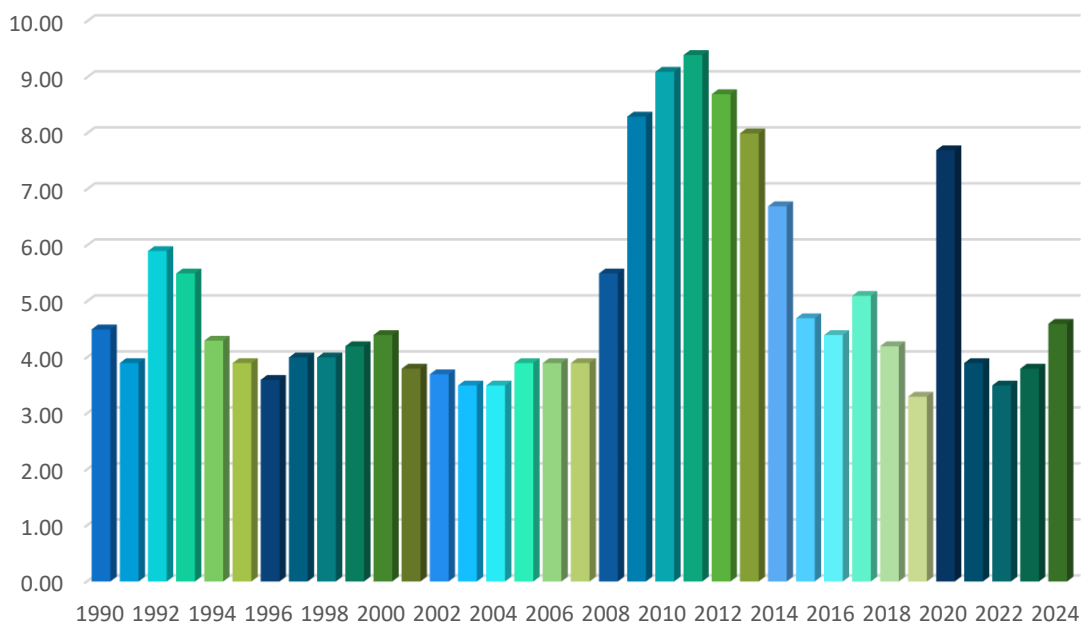


Figure 6 - Lowndes County Unemployment Rate History - Georgia Department of Labor

COMMUNITY PROFILE

Valuation:

Assessed Value in \$1,000	Residential Property	Commercial Property	Industrial Property	Personal Property	Tax Exempt	Total Assessed
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
2023	1,980,305	1,276,025	744,980	32,950	473,307	3,560,953

Lowndes County Tax Commissioner

Principle Employers:

Employer	2023 #	2023 %	2013 Rank
Moody Air Force Base	8,000	15.93%	1
South Georgia Medical Center	2,700	5.38%	2
Valdosta State University	2,467	4.91%	3
Lowndes County Schools	1,395	2.78%	4
Valdosta City Schools	1,291	2.57%	5
Lowes Distribution Center	942	1.88%	6
Fresh Beginnings and Elead 1	850	1.69%	10
Wild Adventures Theme Park	750	1.49%	-
Lowndes County	746	1.49%	8
Walmart Supercenters	672	1.34%	-
Other Employers	30,397	60.54%	

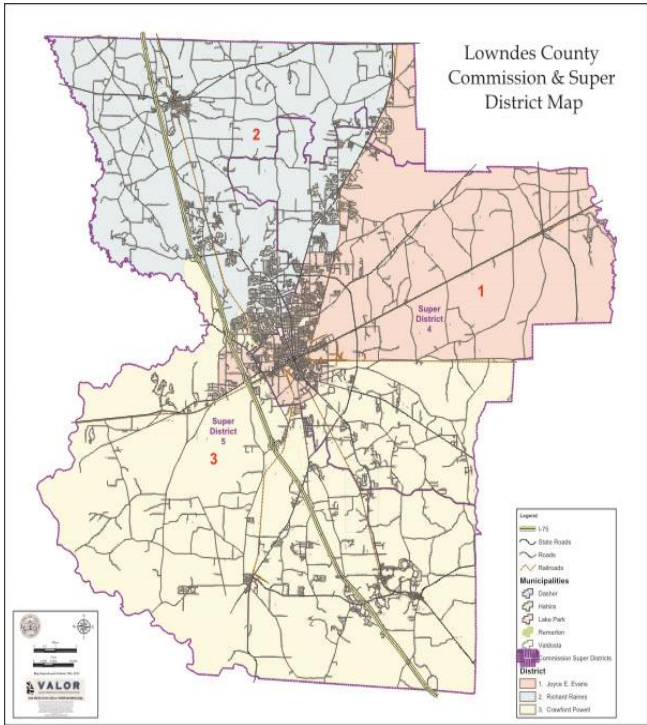
Valdosta Lowndes County Chamber of Commerce & Georgia Department of Labor

Principle Taxpayers:

Taxpayer	2023 Value	2023 %	2013 Rank
Packaging Corporation of America	\$99,539,596	2.80%	1
Georgia Power Company	\$48,571,571	1.36%	3
Sabal Trail Transmission LLC	\$19,726,902	0.55%	-
Martin's Famous Pastry Shop Inc	\$19,531,275	0.55%	-
The Langdale Company	\$18,340,429	0.52%	-
Colquitt Electric Membership	\$18,172,746	0.51%	7
Langdale Forest Products	\$15,178,731	0.43%	-
Corteva Agriscience LLC	\$14,341,885	0.40%	-
ERCO World	\$11,754,320	0.33%	-
ARC LLC	\$8,939,811	0.25%	-
Other Taxpayers	\$3,286,855,259	92.30%	

Lowndes County Tax Commissioner

COUNTY MAPS



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 budget packages								
Personnel requests including new positions and upgrades are due to Human Resources								
Human Resources determines the compensation costs for all personnel requests and planned merit or COLA adjustments								
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 budgets based on position requests, merits, COLAs, salary studies, etc								
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 hold work sessions to review recommended budgets and make any adjustments								
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

	General Government	Judicial	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Housing and Development
General Fund							
Commissary Fund							
State Drug Seizure Fund							
Federal Drug Seizure Fund							
Law Library Fund							
Accommodation Excise Tax Fund							
Intergovernmental Grant Fund							
Jail Operations Fund							
Drug Abuse Treatment Fund							
Emergency Communications Fund							
ARP Local Fiscal Recovery Fund							
Victim/Witness Fund							
Special Services Fund							
Fire Services Fund							
SPLOST VI Fund							
SPLOST VII Fund							
SPLOST VIII Fund							
TSPLOST Fund							
Public Roads – LMIG Fund							
CDBG – EIP – Arglass Fund							
CDBG – CV – Second Harvest Fund							
Water/Sewer Fund							
Landfill Fund							
Tax Lighting District Fund							
Inspections & 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 main operating fund of the County. Most operating expenditures 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	Accounts 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	Accounts for state seizure funds managed by the Sheriff's Office.	Modified Accrual (Governmental)
Federal Drug Seizure Fund	Accounts for federal seizure funds. These were previously managed by the Sheriff's Office but were turned over to the County recently.	Modified Accrual (Governmental)
Law Library Fund	Accounts for funds received by and used for the Law Library which is managed by the courts.	Modified Accrual (Governmental)
Accommodation Excise Tax Fund	Accounts for collection of accommodation excise taxes, commonly referred to as hotel/motel or bed taxes. The current rate for Lowndes County is 7%.	Modified Accrual (Governmental)
Intergovernmental Grants Fund	Accounts for the majority of grant funds received by the County. Notable exceptions are for capital projects such as CDBG, EIP, EDA and ARPA.	Modified Accrual (Governmental)
Jail Operations Fund	Accounts for monies received from add-on fines that may be used for staffing, maintenance and operation of the county jail.	Modified Accrual (Governmental)

FUND STRUCTURE AND BASIS OF ACCOUNTING/ BUDGETING

Fund	Description	Basis of Accounting/ Budgeting
Drug Abuse Treatment Fund	Accounts for monies received from add-on fines that are used for drug abuse treatment and education programs. The majority of funds are used for grant matches for the accountability court programs.	Modified Accrual (Governmental)
Emergency Communications Fund (MAJOR)	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	Accounts for add-on fines set aside for victim services. Funds are allocated to the District Attorney who allocates a portion for the Solicitor's Victim/Witness program.	Modified Accrual (Governmental)
Special Services Fund	Accounts for unincorporated services and ensure that county-wide revenues are not used to fund those services. Fire Services was removed from this fund in 2022.	Modified Accrual (Governmental)
Fire Services Fund (MAJOR)	Accounts for costs associated with the unincorporated fire services. Fire services is funded through an unincorporated millage.	Modified Accrual (Governmental)
Capital Project Funds		
ARP Local Fiscal Recovery Fund	Accounts for ARPA monies received and the allocation of funds for those projects.	Modified Accrual (Governmental)
SPLOST VI Fund	Accounts for Lowndes County's sixth SPLOST and appears for historical purposes only.	Modified Accrual (Governmental)
SPLOST VII Fund	Accounts for Lowndes County's seventh SPLOST and appears for historical purposes only.	Modified Accrual (Governmental)
SPLOST VIII Fund (MAJOR)	Accounts for Lowndes County's current SPLOST which began collections in 2020 and will continue through 2025.	Modified Accrual (Governmental)
TSPLOST Fund	Accounts for Lowndes County's portion of the regional transportation SPLOST which was adopted in 2019.	Modified Accrual (Governmental)
Public Roads – LMIG Fund	Accounts for monies related to the Georgia Department of Transportation's road assistance programs.	Modified Accrual (Governmental)
CDBG – EIP – Arglass Construction Fund	Accounts for grant monies received to assist the Industrial Authority with construction of the Arglass plant and appears for historical purposes only.	Modified Accrual (Governmental)
CDBG – CV – Second Harvest Construction Fund	Accounts for grant monies received to assist Second Harvest with construction of a new food bank.	Modified Accrual (Governmental)

FUND STRUCTURE AND BASIS OF ACCOUNTING/ BUDGETING

Fund	Description	Basis of Accounting/ Budgeting
Enterprise Funds		
Water/Sewer (MAJOR)	Accounts for the County's utility system which provides water and wastewater services. Through a partnership, Lowndes County also contracts with Moody Air Force Base to provide utility services.	Accrual (Proprietary)
Landfill Fund	Accounts for monies received as host fees from a private landfill. Expenses are for post-closure of the County's closed landfill and litter programs.	Accrual (Proprietary)
Tax Lighting District Fund	Accounts for the County's special lighting districts. Property owners pay an annual assessment for properties included in the districts.	Accrual (Proprietary)
Inspections & Permitting Fund	Accounts for in-house inspections and permitting in unincorporated Lowndes County.	Accrual (Proprietary)
Quiet Pines Golf Course Fund	Accounts for operations of Quiet Pines Golf Course, located at Moody Air Force Base and operated by Lowndes County.	Accrual (Proprietary)
Internal Service Funds		
Equipment Maintenance Fund	Accounts for maintenance of vehicles and heavy equipment. Users for vehicles and equipment pay into the fund via rental costs to help with replacement and cover costs.	Accrual (Proprietary)
Health Insurance Fund (MAJOR)	Accounts for the County's self-insured health insurance program and wellness program.	Accrual (Proprietary)
Workers Compensation 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	Accounts for management and replacement of technology and programs throughout the County. Users pay into the fund via rental costs.	Accrual (Proprietary)

FUNCTIONAL UNITS

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

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FUNCTIONAL UNITS

<u>Capital Project Funds</u>		
SPLOST VII Fund: Operating Transfers SPLOST Projects	SPLOST VIII Fund: Intergovernmental SPLOST Projects	TSPLOST Fund: Dirt Road Maintenance TSPLOST Projects
Public Roads – LMIG Fund: LMIG Projects		
<u>Enterprise Funds</u>		
Water/Sewer Fund: Contingency Facilities Maintenance GEFA Projects Moody – High Maintenance Non-operating Operating Transfers SPLOST Projects Water/Sewer – Moody Water/Sewer – Operations	Landfill Fund: Landfill Litter Control Operating Transfers Tax Lighting District Fund: Basic Tax Lighting Decorative Tax Lighting Enhanced Tax Lighting Tax Lighting Districts	Inspections & Permitting Fund: Inspections & Permitting Quiet Pines Golf Course Fund: Historic Courthouse Shop Golf Course & Driving Range Pro Shop Restaurant & Grill
<u>Internal Service Funds</u>		
Equipment Maintenance Fund: Fuel Center Non-operating Shop Maintenance	Health Insurance Fund: Health Insurance Technology Fleet Fund: Technology Fleet	Workers Compensation Fund: Workers Compensation

ACCOUNTING AND AUDITING POLICY *(NOV. 2008, LCBOC)*

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.

BUDGETING AND EQUITY POLICY (NOV. 2008, LCBOC)

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 (NOV. 2008, LCBOC)

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.

CAPITAL IMPROVEMENT PLAN POLICY (NOV. 2008, LCBOC)

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.

INVESTMENT POLICY

(DEC. 2009, LCBOC)

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

(DEC. 2009, LCBOC)

- ★ 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

(DEC. 2009, LCBOC)

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

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

- ★ List of individual securities held at the end of the reporting period;
- ★ Realized and unrealized gains or losses resulting from appreciation or depreciation by listing cost and market value of securities over one-year duration that are not intended to be hold until maturity;
- ★ Average weighted yield to maturity of portfolio;
- ★ List of investments by maturity date;
- ★ Percent of total portfolio represented by each type of investment.

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

DEBT MANAGEMENT POLICY

(NOV. 2008, LCBOC)

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

(NOV. 2008, LCBOC)

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

(NOV. 2008, LCBOC)

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.

GRANTS MANAGEMENT POLICY *(JUL. 2016, LCBOC)*

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 *(JUL. 2016, LCBOC)*

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.

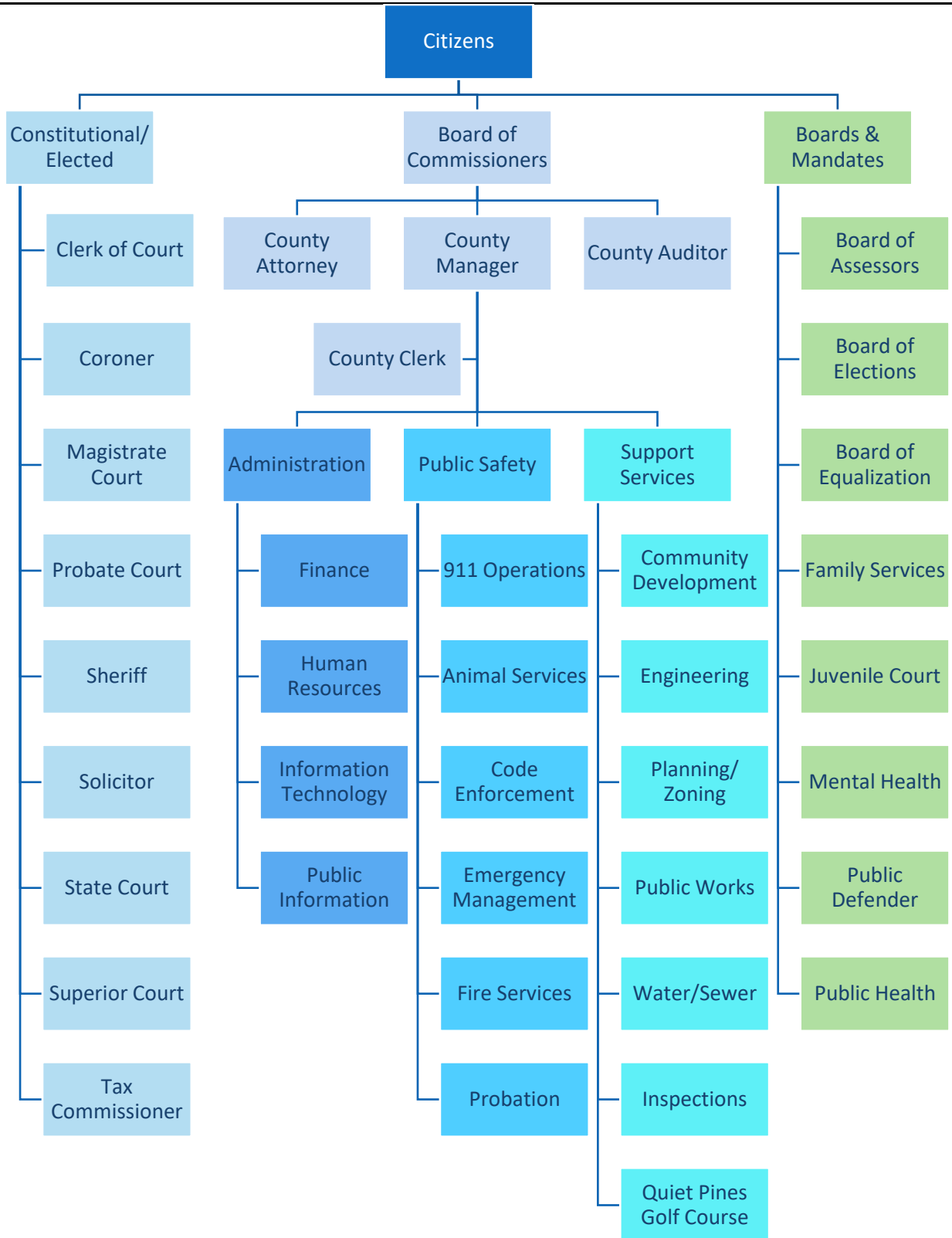
GRANTS MANAGEMENT POLICY (JUL. 2016, LCBOC)

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.

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ORGANIZATIONAL STRUCTURE



PERSONNEL SUMMARY

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	% Change
911 Operations	41	42	42	42	42	42	42	0.00%
ADR	2	2	2	2	2	2	2	0.00%
Animal Services	14	14	15	15	15	15	15	0.00%
Board of Assessors 1	22	22	21	21	23	23	25	19.05%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	10	10	11	11	11	11	11	0.00%
Clerk of Court 2	23	23	26	26	26	26	27	3.85%
Code Enforcement 3	4	4	4	3.5	3	4	4.5	28.57%
Community Corrections	1	1	1	1	1	1	1	0.00%
Community Development	-	-	1	1.5	1.5	1.5	1.5	0.00%
Coroner	3	4	4	4	4	4	4	0.00%
County Clerk	4	3	3	3	3	3	3	0.00%
County Manager	1	1	1	1	1	1	1	0.00%
Emergency Management	1	1	1	1	1	1	1	0.00%
Engineering Services	7	6	6	8	8	8	8	0.00%
Extension Service	-	-	1	1	1	1	1	0.00%
Finance	8	8	9	9	10	10	9	0.00%
Fire Services 4	26	62	64	77	78	79	79	2.60%
Human Resources	4	5	5	5	5	5	5	0.00%
Information Technology Services	8	8	10	8	8	11	8	0.00%
Inspections 5	-	-	-	9.5	9	9	8.5	(10.53)%
Juvenile Court	3	3	3	3	3	3	3	0.00%
Magistrate Court 6	12	12	13	13	13	14	14	7.69%
NPDES – Stormater	-	1	1	-	-	-	-	0.00%
Planning	5	5	5	3	3	3	3	0.00%
Probate Court 7	7	7	7	8	8	9	9	12.50%
Probation 8	12	13	14	14	14	15	15	7.14%
Public Information	-	1	1	1.5	1.5	1.5	1.5	0.00%
Public Works 9	85	96	99	103	103	105	105	1.94%
Quiet Pines Golf Course 10	-	-	-	11	13	13	12	9.09%
Sheriff 11	241	241	240	241	245	245	242	0.41%
Solicitor	11	12	11	12	12	12	12	0.00%
State Court	8	8	8	9	9	9	9	0.00%
Superior Court	14	14	15	20	19	19	20	0.00%
Tax Commissioner	21	21	21	21	21	21	21	0.00%
Water/Sewer 12	26	30	34	37	38	44	43	16.22%
Zoning	-	-	-	3	3	3	3	0.00%
Total	630	686	705	755	764	780	775	2.65%

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PERSONNEL SUMMARY

1 – Board of Assessors – In January 2024, the Board of Assessors was expanded from three members to five. Two positions were added in the budget to replace a contract for commercial property assessment.

2 – Clerk of Court – One part-time Clerk was added to assist with the office.

3 – Code Enforcement – One Code Enforcement Officer was added.

4 – Fire Services – One Operations Chief was added.

5 – Inspections – A position planned from start up was determined to be unnecessary at this time.

6 – Magistrate Court – Due to volume, a third Magistrate Court Judge was added.

7 – Probate Court – A temporary Associate Judge was added for FY 2025 to allow for the transition of a new Probate Court Judge.

8 – Probation – A new Case Clerk was added.

9 – Public Works – Two new Custodian positions were added.

10 – Quiet Pines Golf Course - A new part-time Cook was added during FY 2024.

11 – Sheriff - A new Resource Officer was added.

12 – Water/Sewer – While there were several upgrades due to restructuring, a Collection and Distribution Operations Manager was added during 2024. Additionally, an Accounts Receivable Technician, two Utility Service Workers, a Senior Customer Service Representative and a Senior Lift Station Technician were added in the budget.

FINANCIAL SUMMARY - ALL

	Governmental Type			Proprietary	
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service
Revenues:					
Taxes	59,736,500	12,269,999	36,700,000	-	-
Licenses & Permits	12,000	150,000	-	-	-
Intergovernmental	637,000	2,287,422	1,300,000	-	-
Charges for Service	4,737,000	2,695,000	-	11,009,600	9,458,232
Fines & Forfeitures	2,325,000	533,950	-	-	-
Miscellaneous	1,572,000	1,350,000	-	1,300,000	4,425,038
	69,019,500	19,286,371	38,000,000	12,309,600	13,883,270
Expenditures/Expenses:					
General Government	13,003,697	1,075,000	-	-	10,060,150
Judicial	8,405,200	761,486	-	-	-
Public Safety	29,103,368	15,077,385	-	-	-
Public Works	8,441,319	351,274	38,000,000	10,064,190	3,528,764
Health & Welfare	944,984	-	-	-	-
Culture & Recreation	5,460,902	212,857	-	934,532	-
Housing & Development	3,512,000	1,849,490	-	1,227,128	-
	68,871,470	19,327,492	38,000,000	12,225,850	13,588,914
Excess of Revenues Over Expenditures/Expenses	148,030	(41,121)	-	83,750	294,536
Operating Transfers:					
Transfers In	1,085,000	1,661,602	-	-	-
Transfers Out	(1,233,030)	(913,572)	-	(600,000)	-
Non-operating:					
Water/Sewer	-	-	-	(25,100)	-
Landfill	-	-	-	900,000)	-
Equipment Maintenance	-	-	-	-	-
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	706,909	-	358,650	294,356

FINANCIAL SUMMARY - ALL

	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
Revenues:					
Taxes	108,706,499	102,365,000	106,623,227	105,006,683	94,567,206
Licenses & Permits	162,000	170,000	167,405	162,282	203,667
Intergovernmental	4,224,422	4,097,650	6,160,788	3,912,808	7,249,301
Charges for Service	27,899,832	25,770,986	27,185,737	24,253,970	23,008,116
Fines & Forfeitures	2,858,950	3,231,750	3,911,504	4,343,171	4,766,200
Miscellaneous	8,647,038	7,708,050	11,398,145	9,479,641	14,560,910
	152,498,741	143,343,436	155,446,807	147,158,555	144,355,400
Expenditures/Expenses:					
General Government	24,138,847	24,054,513	22,042,809	22,209,061	19,159,416
Judicial	9,166,686	8,769,874	9,560,909	8,529,500	8,153,122
Public Safety	44,180,753	40,776,956	41,836,890	37,430,003	32,831,918
Public Works	60,385,547	56,943,342	60,356,447	52,897,311	47,265,738
Health & Welfare	944,984	859,109	2,583,014	837,657	884,201
Culture & Recreation	6,608,291	6,569,857	6,005,583	5,459,416	5,253,135
Housing & Development	6,588,618	6,494,681	5,728,594	5,388,160	5,258,817
	152,013,726	144,488,332	148,114,246	132,751,107	118,806,347
Excess of Revenues Over Expenditures/Expenses	485,015	(1,144,896)	7,332,562	14,407,448	25,549,052
Operating Transfers:					
Transfers In	2,746,602	2,394,224	3,666,017	2,530,020	2,260,176
Transfers Out	(2,746,602)	(2,394,224)	(3,673,858)	(2,530,020)	(2,260,176)
Non-operating:					
Water/Sewer	(25,150)	(481,697)	(73,724)	(92,597)	(107,895)
Landfill	900,000	850,000	846,297	921,511	827,647
Equipment Maintenance	-	-	(1,009,199)	(982,102)	(203,172)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	1,359,915	(776,593)	7,088,094	14,254,260	26,065,633

FINANCIAL SUMMARY

General Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	57,953	58,846	60,208	57,964	57,964	59,737	3.06%
Licenses & Permits	59	-	12	10	10	12	20.00%
Intergovernmental	3,589	682	868	637	637	637	0.04%
Charges for Service	4,322	4,427	4,551	4,380	4,380	4,737	8.14%
Fines & Forfeitures	3,045	2,867	2,648	2,675	2,675	2,325	(13.08)%
Miscellaneous	156	425	1,295	818	818	1,572	92.29%
	69,125	67,247	69,581	66,484	66,484	69,020	3.81%
Expenditures:							
General Government	10,638	12,477	11,923	13,317	14,113	13,004	(2.35)%
Judicial	7,183	7,467	7,938	8,043	8,506	8,405	4.50%
Public Safety	23,308	23,805	26,767	26,848	31,090	29,103	8.40%
Public Works	8,684	9,128	11,345	9,551	11,496	8,441	(11.62)%
Health & Welfare	759	738	960	809	911	945	16.79%
Culture & Recreation	5,119	5,293	5,617	5,461	5,561	5,461	0.00%
Housing & Development	3,375	3,482	3,676	3,517	3,517	3,512	(0.14)%
	59,065	62,390	68,2326	67,546	75,194	68,871	1.96%
Excess of Revenues Over Expenditures	10,059	4,857	1,356	(1,063)	(8,710)	148	(113.93)%
Operating Transfers:							
Transfers In	1,085	1,091	1,085	1,085	1,085	1,085	0.00%
Transfers Out	(984)	(1,149)	(2,168)	(1,009)	(1,009)	(1,233)	22.18%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	10,160	4,798	273	(987)	(8,634)	-	(100.00)%
Fund Balance, Beginning	22,811	32,971	37,770	38,043	37,056	37,056	(2.59)%
Fund Balance, Ending	32,971	37,770	38,043	37,056	28,421	37,056	0.00%

FINANCIAL SUMMARY

Commissary Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	324	443	383	360	360	300	(16.67)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1,710	1,341	1,157	1,250	1,250	1,350	8.00%
	2,034	1,785	1,539	1,610	1,610	1,650	2.48%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	1,802	1,903	1,674	1,581	1,605	1,600	1.20%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,802	1,903	1,674	1,581	1,605	1,600	1.20%
Excess of Revenues Over Expenditures	232	(118)	(135)	29	5	50	72.60%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	232	(118)	(135)	29	5	50	72.60%
Fund Balance, Beginning	528	760	642	507	536	536	5.74%
Fund Balance, Ending	760	642	507	536	541	586	9.36%

FINANCIAL SUMMARY

State Seizure Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	987	810	632	-	-	-	0.00%
Miscellaneous	-	292	161	-	-	-	0.00%
	987	1,102	793	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	632	727	1,320	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	632	727	1,320	-	-	-	0.00%
Excess of Revenues Over Expenditures	354	375	(527)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	(51)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	354	375	(578)	-	-	-	0.00%
Fund Balance, Beginning	236	591	966	388	388	388	0.00%
Fund Balance, Ending	591	966	388	388	388	388	0.00%

FINANCIAL SUMMARY

Federal Seizure Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	51	54	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	51	54	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	51	79	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	51	79	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	(24)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	51	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	26	-	-	-	0.00%
Fund Balance, Beginning	-	-	-	26	26	26	0.00%
Fund Balance, Ending	-	-	26	26	26	26	0.00%

FINANCIAL SUMMARY

Law Library Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	103	91	96	100	100	100	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1	-	-	-	-	-	0.00%
	104	91	96	100	100	100	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	76	66	60	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%
	76	66	60	100	100	100	0.00%
Excess of Revenues Over Expenditures	28	25	36	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	28	25	36	-	-	-	0.00%
Fund Balance, Beginning	479	507	532	568	568	568	0.00%
Fund Balance, Ending	507	532	568	568	568	568	0.00%

FINANCIAL SUMMARY

Accommodation Tax Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	446	676	864	700	700	1,000	42.86%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	446	676	864	700	700	1,000	42.86%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	64	97	123	100	100	143	42.86%
Housing & Development	191	290	370	300	300	429	42.86%
	255	387	494	400	400	571	42.86%
Excess of Revenues Over Expenditures	191	290	370	300	300	429	42.86%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(191)	(290)	(370)	(300)	(300)	(429)	42.86%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	-	-	-	0.00%
Fund Balance, Beginning	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Intergovernmental Grants In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,423	1,034	1,413	1,325	1,325	1,357	2.38%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,423	1,034	1,413	1,325	1,325	1,357	2.38%
Expenditures:							
General Government	404	-	-	1,000	1,000	1,000	0.00%
Judicial	622	700	1,252	325	357	357	9.71%
Public Safety	379	331	134	-	-	-	0.00%
Public Works	18	4	27	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,423	1,034	1,413	1,325	1,357	1,357	2.38%
Excess of Revenues Over Expenditures	-	-	-	-	(32)	-	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)	-	-	-	-	0.00%
Fund Balance, Beginning	6	6	-	-	-	-	0.00%
Fund Balance, Ending	6	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Jail Operations Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	403	348	313	312	312	297	(4.73)%
Miscellaneous	-	-	-	-	-	-	0.00%
	403	348	313	312	312	297	(4.73)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	385	348	211	305	401	290	(4.95)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	385	348	211	305	401	290	(4.95)%
Excess of Revenues Over Expenditures	17	-	102	7	(89)	8	4.65%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	17	-	102	7	(89)	8	4.65%
Fund Balance, Beginning	-	17	17	119	127	127	6.16%
Fund Balance, Ending	17	17	119	127	38	135	6.07%

FINANCIAL SUMMARY

Drug Abuse Treatment In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	11	9	12	10	10	7	(28.42)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	179	129	139	118	118	116	(1.69)%
Miscellaneous	-	-	-	-	-	-	0.00%
	191	138	151	128	128	123	(3.69)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	38	62	68	61	61	61	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	125	100	-	50	50	-	(100.00)%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	163	162	68	111	111	61	(45.04)%
Excess of Revenues Over Expenditures	27	(23)	83	16	16	62	274.99%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	27	(23)	83	16	16	62	274.99%
Fund Balance, Beginning	-	28	4	87	104	104	18.92%
Fund Balance, Ending	28	4	87	104	120	165	59.65%

FINANCIAL SUMMARY

Emergency Comm Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	759	912	661	854	854	858	0.37%
Charges for Service	2,175	2,202	2,253	2,225	2,225	2,250	1.12%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	35	3	171	-	-	-	0.00%
	2,969	3,116	3,085	3,079	3,079	3,108	0.91%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,575	3,726	4,710	3,870	4,301	4,124	6.55%
Public Works	52	51	53	58	64	57	(2.64)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,627	3,777	4,762	3,929	4,365	4,181	6.41%
Excess of Revenues Over Expenditures	(659)	(661)	(1,677)	(849)	(1,286)	(1,073)	26.35%
Operating Transfers:							
Transfers In	984	1,149	2,068	1,009	1,009	1,233	22.18%
Transfers Out	(160)	(160)	(160)	(160)	(160)	(160)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	166	329	231	-	(437)	-	0.00%
Fund Balance, Beginning	82	247	576	807	807	807	0.00%
Fund Balance, Ending	247	576	807	807	370	807	0.00%

FINANCIAL SUMMARY

ARP Local Fiscal Recovery In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	264	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	264	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	94	-	-	-	0.00%
Public Works	-	-	169	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	264	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	-	-	-	0.00%
Fund Balance, Beginning	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Victim/Witness Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	89	64	85	72	72	67	(7.64)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	152	138	125	127	127	121	(4.77)%
Miscellaneous	-	-	-	-	-	-	0.00%
	241	202	211	199	199	187	(5.81)%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	235	235	243	240	244	244	1.45%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	235	235	243	240	244	244	1.45%
Excess of Revenues Over Expenditures	6	(33)	(32)	(42)	(45)	(57)	36.06%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	6	(33)	(32)	(42)	(45)	(57)	36.06%
Fund Balance, Beginning	129	135	102	70	28	28	(59.56)%
Fund Balance, Ending	135	102	70	28	(17)	(28)	(200.39)%

FINANCIAL SUMMARY

Special Services Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	5,064	1,853	2,581	2,145	2,145	2,395	11.65%
Licenses & Permits	144	162	156	160	160	150	(6.25)%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	60	49	30	35	35	30	(14.29)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	13	-	-	-	-	-	0.00%
	5,281	2,064	2,766	2,340	2,340	2,575	10.04%
Expenditures:							
General Government	41	492	324	97	97	75	(22.93)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	2,752	322	504	333	288	347	4.35%
Public Works	221	129	110	128	129	125	(1.70)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,195	1,221	1,257	1,442	1,478	1,421	(1.48)%
	4,278	2,234	2,266	2,070	2,062	2,038	(1.52)%
Excess of Revenues Over Expenditures	1,003	(170)	500	270	28	537	98.58%
Operating Transfers:							
Transfers In	191	290	362	300	300	429	42.86%
Transfers Out	(325)	(325)	(325)	(325)	(325)	(325)	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	869	(205)	538	245	253	640	161.06%
Fund Balance, Beginning	4,708	5,577	5,372	5,909	6,155	6,155	4.15%
Fund Balance, Ending	5,577	5,372	5,909	6,155	6,407	6,795	10.40%

FINANCIAL SUMMARY

Fire Services Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	7,265	7,660	8,056	8,056	8,875	10.17%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	15	15	15	15	15	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	367	55	-	-	-	0.00%
	-	7,647	7,730	8,071	8,071	8,890	10.15%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	6,218	6,345	7,840	8,565	8,717	11.18%
Public Works	-	118	147	183	199	169	(7.72)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	6,336	6,491	8,024	8,764	8,886	10.75%
Excess of Revenues Over Expenditures	-	1,311	1,238	47	(693)	4	(91.87)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	1,311	1,328	47	(693)	4	(91.87)%
Fund Balance, Beginning	-	-	1,311	2,550	2,597	2,597	1.86%
Fund Balance, Ending	-	1,311	2,550	2,597	1,904	2,601	0.15%

FINANCIAL SUMMARY

SPLOST VII Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	1	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2	1	11	-	-	-	0.00%
	2	1	12	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	4,636	1,892	1,054	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	4,636	1,892	1,054	-	-	-	0.00%
Excess of Revenues Over Expenditures	(4,634)	(1,891)	(1,042)	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(4,634)	(1,891)	(1,042)	-	-	-	0.00%
Fund Balance, Beginning	7,967	3,333	1,112	400	400	400	0.00%
Fund Balance, Ending	3,333	1,442	400	400	400	400	0.00%

FINANCIAL SUMMARY

SPLOST VIII Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	27,625	28,839	29,838	29,000	29,000	31,500	8.62%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	5	9	312	-	-	-	0.00%
	27,629	28,848	30,150	29,000	29,000	31,500	8.62%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	20,171	21,209	27,190	29,000	29,000	31,500	8.62%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	20,171	21,209	27,190	29,000	29,000	31,500	8.62%
Excess of Revenues Over Expenditures	7,459	7,638	2,960	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	7,459	7,638	2,960	-	-	-	0.00%
Fund Balance, Beginning	4,828	12,286	19,924	22,885	22,885	22,885	0.00%
Fund Balance, Ending	12,286	19,924	22,885	22,885	22,885	22,885	0.00%

FINANCIAL SUMMARY

TSPLOST Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	3,480	7,527	5,472	4,500	4,500	5,200	15.56%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	3,480	7,527	5,472	4,500	4,500	5,200	15.56%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	3,529	7,100	4,644	4,500	4,500	5,200	15.56%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,529	7,100	4,644	4,500	4,500	5,200	15.56%
Excess of Revenues Over Expenditures	(49)	427	828	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(49)	427	828	-	-	-	0.00%
Fund Balance, Beginning	27	(22)	405	1,232	1,232	1,232	0.00%
Fund Balance, Ending	(22)	405	1,232	1,232	1,232	1,232	0.00%

FINANCIAL SUMMARY

Public Roads - LMIG Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,258	1,212	1,235	1,200	1,200	1,300	8.33%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,258	1,212	1,235	1,200	1,200	1,300	8.33%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	247	1,322	1,212	1,200	1,200	1,300	8.33%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	247	1,322	1,212	1,200	1,200	1,300	8.33%
Excess of Revenues Over Expenditures	1,011	(110)	23	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	1,011	(110)	23	-	-	-	0.00%
Fund Balance, Beginning	358	1,368	1,259	1,282	1,282	1,282	0.00%
Fund Balance, Ending	1,368	1,259	1,282	1,282	1,282	1,282	0.00%

FINANCIAL SUMMARY

CDBG – Arglass Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	120	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	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	120	-	-	-	-	-	0.00%
	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%
Fund Balance, Beginning	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

CDBG V – Second Harvest In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	1,623	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	1,623	-	-	-	0.00%
Expenditures:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	1,623	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	1,623	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	-	-	-	-	-	0.00%
Fund Balance, Beginning	-	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

FINANCIAL SUMMARY

Water/Sewer Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	7,826	8,049	8,830	8,156	8,156	9,185	12.62%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	9,136	2,483	2,352	1,369	1,369	1,299	(5.11)%
	16,962	10,533	11,182	9,525	9,525	10,484	10.07%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	6,838	8,498	8,738	8,593	9,810	9,639	12.17%
Health & Welfare	-	-	1,623	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,838	8,498	8,738	8,593	9,810	9,639	12.17%
Excess of Revenues Over Expenses	10,124	2,034	2,444	932	(285)	845	(9.31)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(450)	(450)	(450)	(450)	(450)	(450)	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	(108)	(93)	(74)	(482)	(482)	(25)	(94.79)%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	9,566	1,492	1,920	-	(1,217)	370	100.00%
Fund Equity, Beginning	47,899	57,465	58,957	60,877	60,877	60,877	0.00%
Fund Equity, Ending	57,465	58,957	60,877	60,877	59,660	61,247	0.61%

FINANCIAL SUMMARY

Landfill Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 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	208	292	400	419	426	425	1.57%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	208	292	400	419	426	425	1.57%
Excess of Revenues Over Expenses	(208)	(292)	(400)	(419)	(426)	(425)	1.57%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(150)	(150)	(150)	(150)	(150)	(150)	0.00%
Non-operating:							
Revenues	828	922	846	850	850	900	5.88%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	470	479	296	281	274	325	15.43%
Fund Equity, Beginning	1,467	1,937	2,416	2,713	2,994	2,994	10.37%
Fund Equity, Ending	1,937	2,416	2,713	2,994	3,267	3,319	10.85%

FINANCIAL SUMMARY

Tax Lighting District Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	433	439	459	458	458	493	7.64%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	433	439	459	458	458	493	7.64%
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	378	395	425	424	424	475	12.09%
	378	395	425	424	424	475	12.09%
Excess of Revenues Over Expenses	56	44	35	34	34	18	(47.65)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	56	44	35	34	34	18	(47.65)%
Fund Equity, Beginning	(39)	17	61	95	130	130	35.73%
Fund Equity, Ending	17	61	95	130	164	147	13.78%

FINANCIAL SUMMARY

Inspections Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	815	815	850	4.29%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	815	815	850	4.29%
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	-	-	-	811	844	752	(7.33)%
	-	-	-	811	844	752	(7.33)%
Excess of Revenues Over Expenses	-	-	-	4	(29)	98	2693.45%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	-	4	(29)	98	2693.45%
Fund Equity, Beginning	-	-	-	-	4	4	100.00%
Fund Equity, Ending	-	-	-	4	(26)	102	2793.45%

FINANCIAL SUMMARY

Quiet Pines Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	112	468	468	482	2.91%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	11	11	1	(90.91)%
	-	-	112	479	479	483	0.75%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	196	939	1,384	935	(0.47)%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	196	939	1,384	935	(0.47)%
Excess of Revenues Over Expenses	-	-	(84)	(460)	(905)	(452)	(1.74)%
Operating Transfers:							
Transfers In	-	-	100	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	16	(460)	(905)	(452)	(1.74)%
Fund Equity, Beginning	-	-	-	16	(444)	(444)	(2809.44)%
Fund Equity, Ending	-	-	16	(444)	(1,349)	(896)	101.88%

FINANCIAL SUMMARY

Equipment Maintenance In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	106	137	573	106	106	121	14.18%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,693	3,738	4,582	3,287	3,287	3,480	5.88%
	2,799	3,875	5,155	3,392	3,392	3,601	6.14%
Expenses:							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	2,662	3,155	5,268	3,332	3,422	3,529	5.92%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	2,662	3,155	5,268	3,332	3,422	3,529	5.92%
Excess of Revenues Over Expenses	136	720	(114)	61	(29)	72	17.96%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	1	9	247	-	-	-	0.00%
Expenses	(204)	(991)	(1,257)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(67)	(262)	(1,123)	61	(29)	72	17.96%
Fund Equity, Beginning	1,632	1,566	1,304	181	242	242	33.69%
Fund Equity, Ending	1,566	1,304	181	242	213	314	29.72%

FINANCIAL SUMMARY

Health Insurance Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	7,332	8,005	8,572	8,206	8,206	8,820	7.48%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	7,332	8,005	8,572	8,206	8,206	8,820	7.48%
Expenses:							
General Government	6,762	8,005	8,572	8,206	8,206	8,820	4.30%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,762	8,005	8,572	8,206	8,206	8,820	4.30%
Excess of Revenues Over Expenses	570	(31)	433	(58)	(729)	200	(442.99)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	570	(31)	433	(58)	(729)	200	(442.99)%
Fund Equity, Beginning	131	701	670	1,103	1,044	1,044	(5.29)%
Fund Equity, Ending	701	670	1,103	1,044	316	1,244	19.15%

FINANCIAL SUMMARY

Workers Comp Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	327	397	1,313	447	447	517	15.81%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	327	397	1,313	447	447	517	15.81%
Expenses:							
General Government	511	362	856	442	585	495	11.99%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	511	362	856	442	585	495	11.99%
Excess of Revenues Over Expenses	(184)	35	457	5	(138)	22	364.89%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(184)	35	457	5	(138)	22	364.89%
Fund Equity, Beginning	595	411	446	904	908	908	0.54%
Fund Equity, Ending	411	446	904	908	770	931	2.47%

FINANCIAL SUMMARY

Technology Fleet Fund In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Revenues:							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	811	822	1,302	974	974	945	(2.95)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	811	822	1,302	974	974	945	(2.95)%
Expenses:							
General Government	803	842	800	934	945	945	1.22%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	803	842	800	934	945	945	1.22%
Excess of Revenues Over Expenses	8	(20)	502	40	29	-	(100.00)%
Operating Transfers:							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Non-operating:							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	8	(20)	502	40	29	-	(100.00)%
Fund Equity, Beginning	290	298	278	780	820	820	5.14%
Fund Equity, Ending	298	278	780	820	849	820	0.00%

REVENUES BY SOURCE - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
General Fund:							
Taxes	57,963	58,846	60,028	57,964	57,964	59,737	3.06%
Licenses & Permits	59	-	12	10	10	12	20.00%
Intergovernmental	3,589	682	868	637	637	637	0.04%
Charges for Service	4,322	4,427	4,551	4,380	4,380	4,737	8.14%
Fines & Forfeitures	3,045	2,867	2,648	2,675	2,675	2,325	(13.08)%
Miscellaneous	156	425	1,295	818	818	1,572	92.29%
Operating Transfers	1,085	1,091	1,085	1,085	1,085	1,085	92.29%
	70,210	68,337	70,667	67,569	67,569	70,105	3.75%
Commissary Fund:							
Charges for Service	324	443	383	360	360	300	(16.67)%
Miscellaneous	1,710	1,341	1,157	1,250	1,250	1,350	8.00%
	2,034	1,785	1,539	1,610	1,610	1,650	2.48%
State Seizure Fund:							
Fines & Forfeitures	987	810	632	-	-	-	0.00%
Miscellaneous	-	292	161	-	-	-	0.00%
	987	1,102	793	-	-	-	0.00%
Federal Seizure Fund:							
Fines & Forfeitures	-	51	54	-	-	-	0.00%
Operating Transfers	-	-	51	-	-	-	0.00%
	-	51	105	-	-	-	0.00%
Law Library Fund:							
Charges for Service	103	91	96	100	100	100	0.00%
Miscellaneous	1	-	-	-	-	-	0.00%
	104	91	96	100	100	100	0.00%
Accommodation Tax Fund:							
Taxes	446	676	864	700	700	1,000	42.86%
	446	676	864	700	700	1,000	42.86%

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REVENUES BY SOURCE - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergov Grants Fund:							
Intergovernmental	1,423	1,034	1,413	1,325	1,325	1,357	2.38%
	1,423	1,034	1,413	1,325	1,325	1,357	2.38%
Jail Operations Fund:							
Fines & Forfeitures	403	348	313	312	312	297	(4.73)%
	403	348	313	312	312	297	(4.73)%
Drug Abuse Treatment:							
Intergovernmental	11	9	12	10	10	7	(28.42)%
Fines & Forfeitures	179	129	139	118	118	116	(1.69)%
	191	138	151	128	128	123	(3.69)%
Emergency Comm Fund:							
Intergovernmental	759	912	662	854	854	858	0.37%
Charges for Service	2,175	2,202	2,253	2,225	2,225	2,250	1.12%
Miscellaneous	35	3	171	-	-	-	0.00%
Operating Transfers	984	1,149	2,068	1,009	1,009	1,233	22.18%
	3,953	4,265	5,153	4,089	4,089	4,341	6.16%
ARP Local Fiscal Recovery:							
Intergovernmental	-	-	264	-	-	-	0.00%
	-	-	264	-	-	-	0.00%
Victim/Witness Fund:							
Intergovernmental	89	64	85	72	72	67	(7.64)%
Fines & Forfeitures	152	138	125	127	127	121	(4.77)%
	241	202	211	199	199	187	(5.81)%
Special Services Fund:							
Taxes	5,064	1,853	2,581	2,145	2,145	2,395	11.65%
Licenses & Permits	144	162	156	160	160	150	(6.25)%
Charges for Service	60	49	30	35	35	30	(14.29)%
Miscellaneous	13	-	-	-	-	-	0.00%
Operating Transfers	191	290	362	300	300	429	42.86%
	5,472	2,354	3,128	2,640	2,640	3,004	13.77%

REVENUES BY SOURCE - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Fire Services Fund:							
Taxes	-	7,265	7,660	8,056	8,056	8,875	10.17%
Charges for Service	-	15	15	15	15	15	0.00%
Miscellaneous	-	367	55	-	-	-	0.00%
	-	7,647	7,730	8,071	8,071	8,890	10.15%
SPLOST VII Fund:							
Taxes	-	-	1	-	-	-	0.00%
Miscellaneous	2	1	11	-	-	-	0.00%
	2	1	12	-	-	-	0.00%
SPLOST VIII Fund:							
Taxes	27,625	28,839	29,838	29,000	29,000	31,500	8.62%
Miscellaneous	5	9	312	-	-	-	0.00%
	27,629	28,848	30,150	29,000	29,000	31,500	8.62%
TSPLOST Fund:							
Taxes	3,480	7,527	5,472	4,500	4,500	5,200	15.56%
	3,480	7,527	5,472	4,500	4,500	5,200	15.56%
Public Roads – LMIG Fund:							
Intergovernmental	1,258	1,212	1,235	1,200	1,200	1,300	8.33%
	1,258	1,212	1,235	1,200	1,200	1,300	8.33%
CDBG – Arglass Fund:							
Intergovernmental	120	-	-	-	-	-	0.00%
	120	-	-	-	-	-	0.00%
CDBG – V Second Harvest:							
Intergovernmental	-	-	1,623	-	-	-	0.00%
	-	-	1,623	-	-	-	0.00%
Water/Sewer Fund:							
Charges for Service	7,826	8,049	8,830	8,156	8,156	9,185	12.62%
Miscellaneous	9,136	2,483	2,352	1,369	1,369	1,299	(5.11)%
	16,962	10,533	11,182	9,525	9,525	10,484	10.07%

REVENUES BY SOURCE - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Landfill Fund:							
Non-operating	828	922	846	850	850	900	5.88%
	828	922	846	850	850	900	5.88%
Tax Lighting District Fund:							
Charges for Service	433	439	459	458	458	493	7.64%
	433	439	459	458	458	493	7.64%
Inspections Fund:							
Charges for Service	-	-	-	815	815	850	4.29%
	-	-	-	815	815	850	4.29%
Quiet Pines Fund:							
Charges for Service	-	-	112	468	468	482	2.91%
Miscellaneous	-	-	-	11	11	1	(90.91)%
Operating Transfers	-	-	100	-	-	-	0.00%
	-	-	212	479	479	483	0.75%
Equipment Maint Fund:							
Charges for Service	106	137	573	106	106	121	14.18%
Miscellaneous	2,693	3,738	4,582	3,287	3,287	3,480	5.88%
Non-operating	1	9	247	-	-	-	0.00%
	2,800	3,884	5,402	3,392	3,392	3,601	6.14%
Health Insurance Fund:							
Charges for Service	7,332	8,005	8,572	8,206	8,206	8,820	7.48%
	7,332	8,005	8,572	8,206	8,206	8,820	7.48%
Workers Comp Fund:							
Charges for Service	327	397	1,313	447	447	517	15.81%
	327	397	1,313	447	447	517	15.81%
Technology Fund:							
Miscellaneous	811	822	1,302	974	974	945	(2.95)%
	811	822	1,302	974	974	945	(2.95)%

REVENUES BY SOURCE - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
All Funds:							
Taxes	94,567	105,007	106,623	102,365	102,365	108,706	6.19%
Licenses & Permits	204	162	167	170	170	162	(4.71)%
Intergovernmental	7,249	3,913	6,161	4,098	4,098	4,224	3.09%
Charges for Service	23,008	24,254	27,186	25,771	25,771	27,900	8.26%
Fines & Forfeitures	4,766	4,343	3,912	3,232	3,232	2,859	(11.54)%
Miscellaneous	14,561	9,480	11,398	7,708	7,708	8,647	12.18%
Operating Transfers	2,260	2,530	3,666	2,394	2,394	2,747	14.72%
Non-operating	829	930	1,094	850	850	900	5.88%
	147,444	150,619	160,207	146,588	146,588	156,145	6.52%

REVENUE CHARTS - ALL

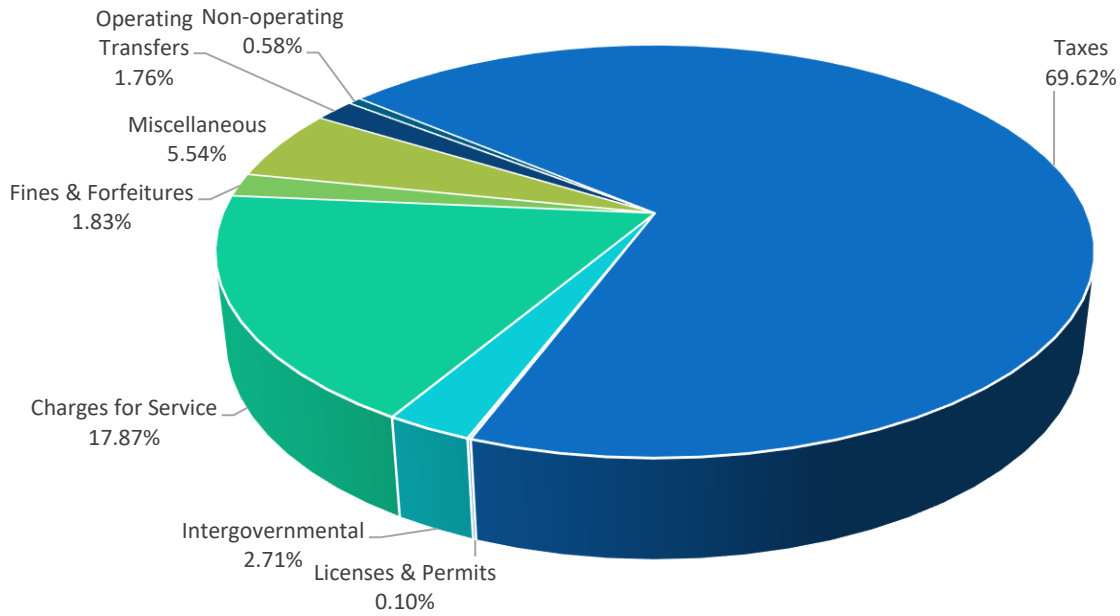


Figure 7 - Revenues by Source - All Funds

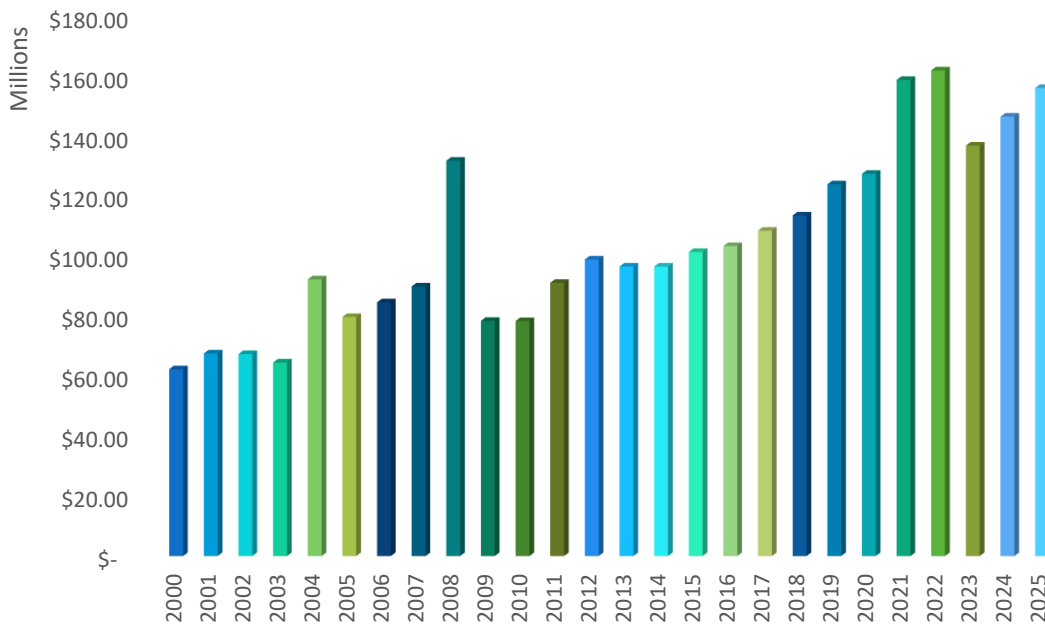


Figure 8 - Revenue History - All Funds

REVENUE SOURCES AND ASSUMPTIONS

Property Tax – OCGA §48-5 – Historically, the Board of Commissioners had seen a growth of 3% to 3.5% annually in property tax revenues. That growth began to flatten out in 2009 with the economic downturn. Additionally, legislative changes such as the temporary moratorium on property tax values and the changes to the motor vehicle tax have impacted revenues. In January, 2021, the county transitioned from an elected to an appointed Board of Assessors. The majority of growth in recent years has been in the unincorporated area and the smaller cities.

Trend data is a major determining factor in budgeting for tax revenues each year. The Board of Commissioners has been able to continue to roll back for several years without impacting the budget. In 2023, the Board of Assessors adjusted the square footage value on properties, leading to a significant increase from reassessment. The Board of Commissioners elected to roll back more than the reassessment value, using fund balance to balance the budget. In 2024, an even larger increase from reassessment hit due to some compliance issues. [Property Taxes, including the authority millages and TAVT, make up approximately 26.36% of total revenues.](#)

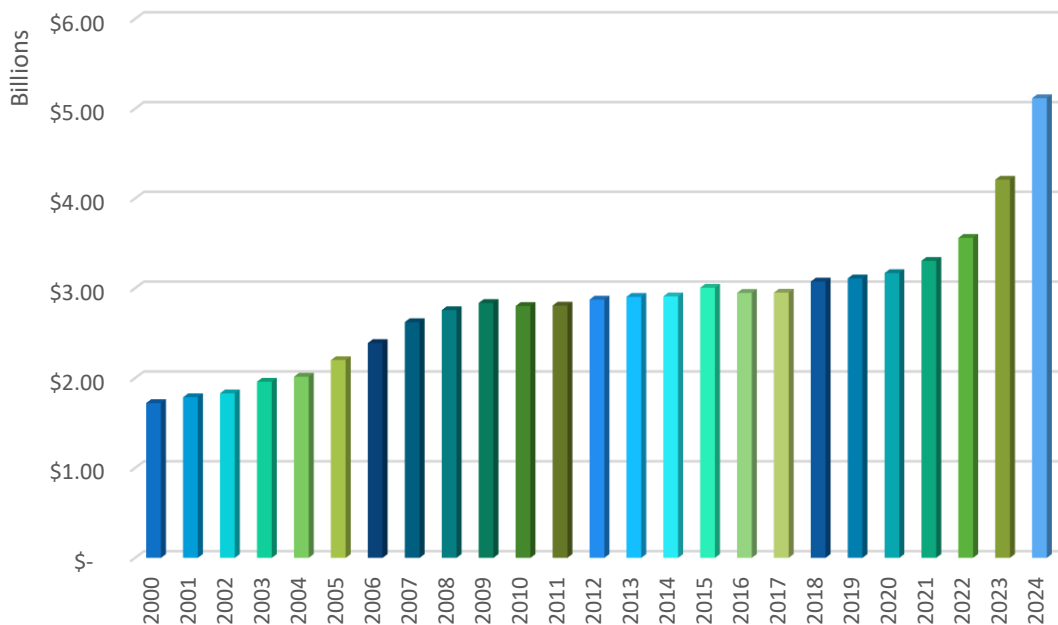


Figure 9 - County-wide Digest History

REVENUE SOURCES AND ASSUMPTIONS

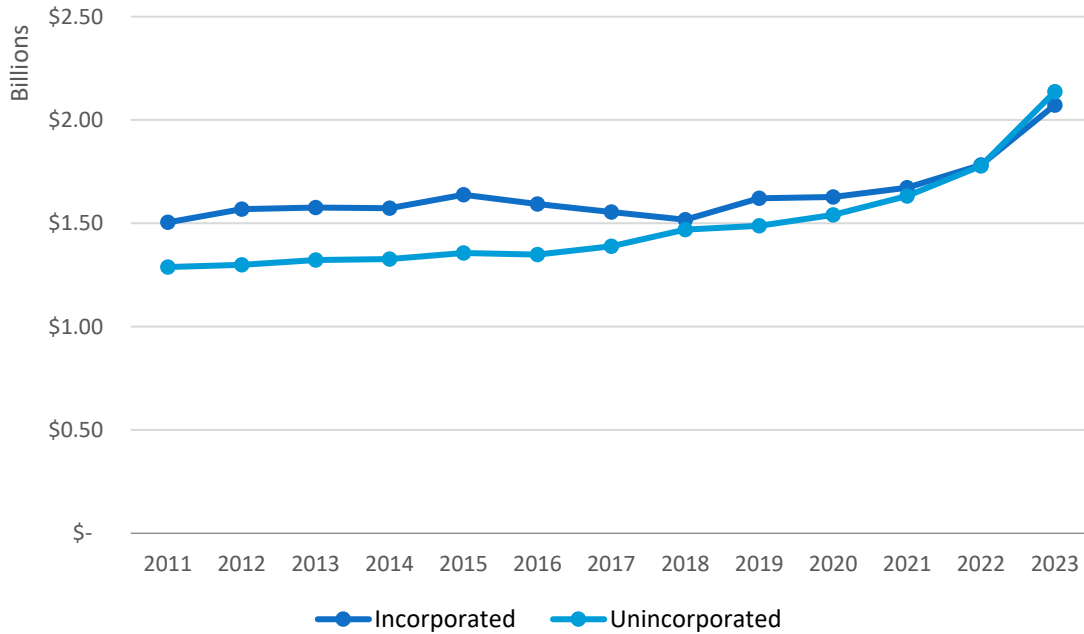


Figure 10 - Digest History - Incorporated vs Unincorporated

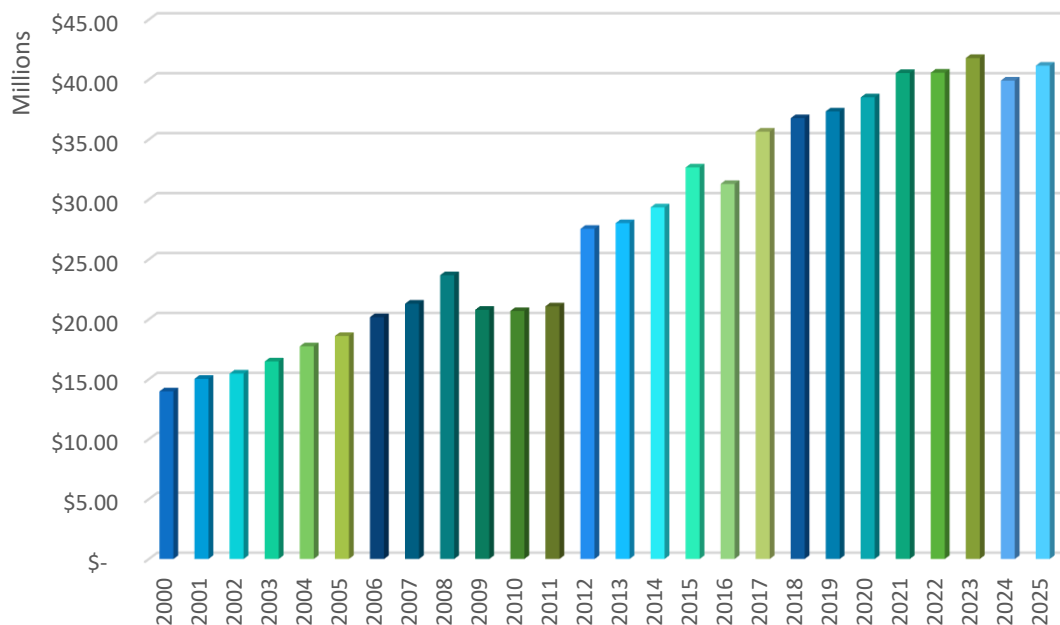


Figure 11 - Property Tax Revenue History

REVENUE SOURCES AND ASSUMPTIONS

Fire Millage – Expansion of the unincorporate fire services began in fiscal year 2022 with a plan to stand up three additional fully manned stations using a fire tax district to fund the expansion. While anticipated to be set at 3 mills, the Board was able to set the starting millage at 2.5 mills and has not changed it since. The tax is budgeted based off the unincorporated digest and trend data. [The property tax from fire services accounts for approximately 3.35% of total revenues.](#)

Local Option Sales Tax (LOST) – OCGA §48-8 – This 1% tax on retail sales is restricted for property tax relief. Lowndes County holds 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 this tax. There has been significant growth in revenues since 2020 but in the past few months those appear to have slowed somewhat. [LOST accounts for approximately 11.37% of total revenues.](#)

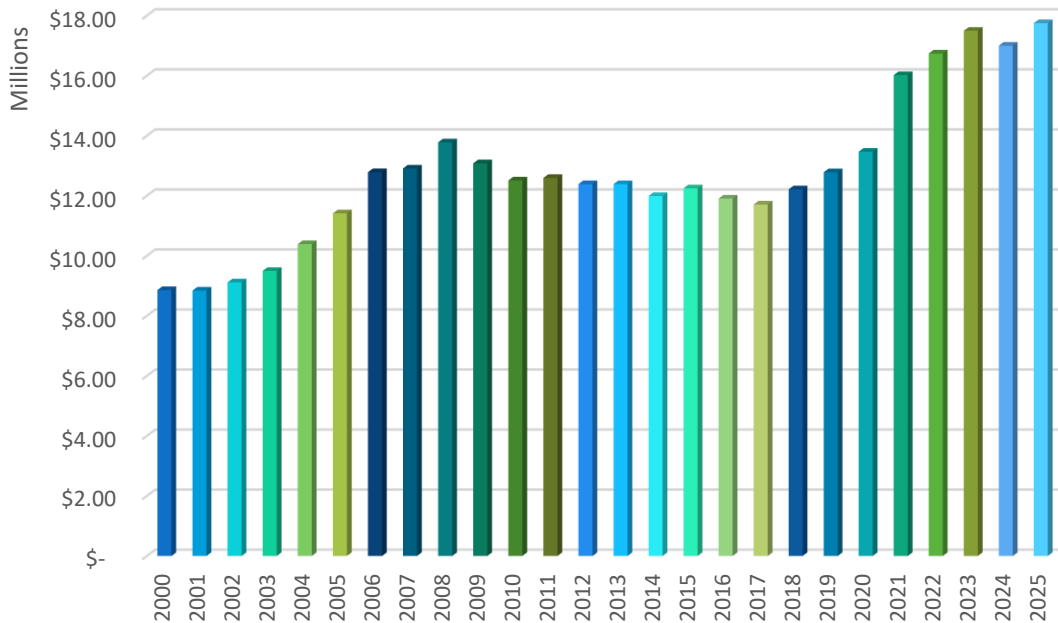


Figure 12 - LOST History

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 most recent referendum. Like LOST, SPLOST is budgeted based on historical trends. The current SPLOST will end collections in December 2025. [SPLOST accounts for approximately 20.17% of total revenues.](#)

REVENUE SOURCES AND ASSUMPTIONS

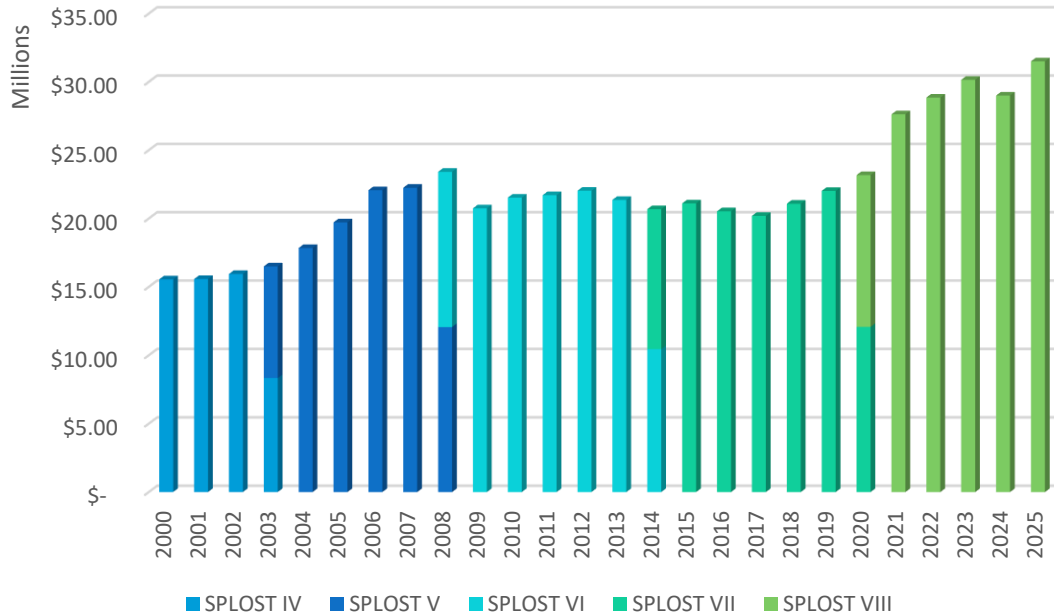


Figure 13 - SPLOST History



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 approximately 3.33% of total revenues.](#)

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 0.30% 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 0.40% total revenues.](#)

REVENUE SOURCES AND ASSUMPTIONS

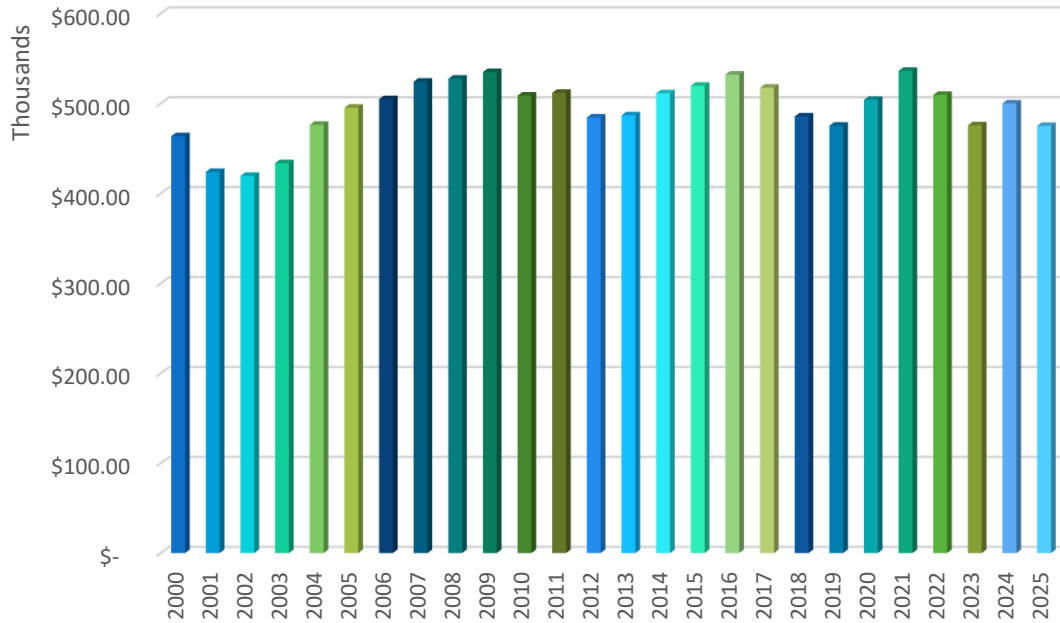


Figure 14 - Alcoholic Beverage Excise Tax History

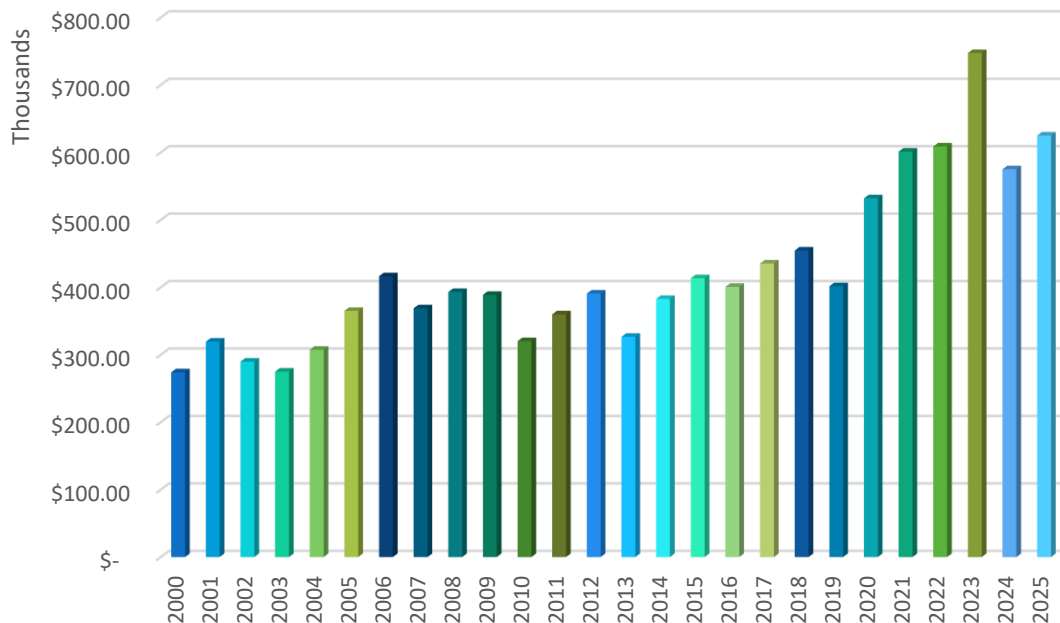


Figure 15 - Occupation Tax History

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 0.08% of revenues.](#)

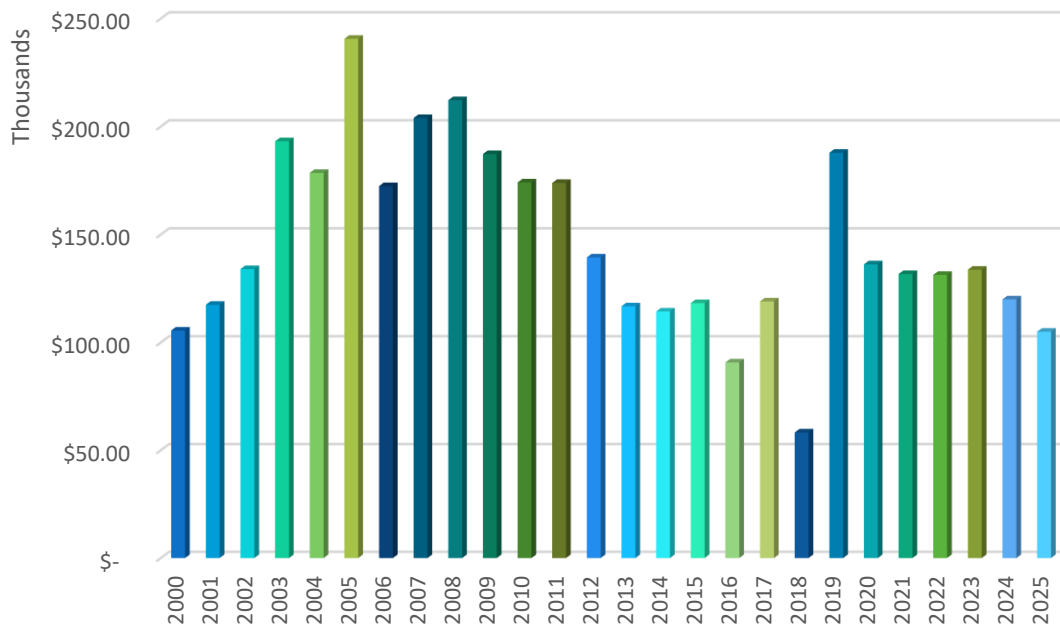


Figure 16 - Franchise Tax History

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 2.98% of total revenues.](#)

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 0.64% of total revenues.](#)

REVENUE SOURCES AND ASSUMPTIONS

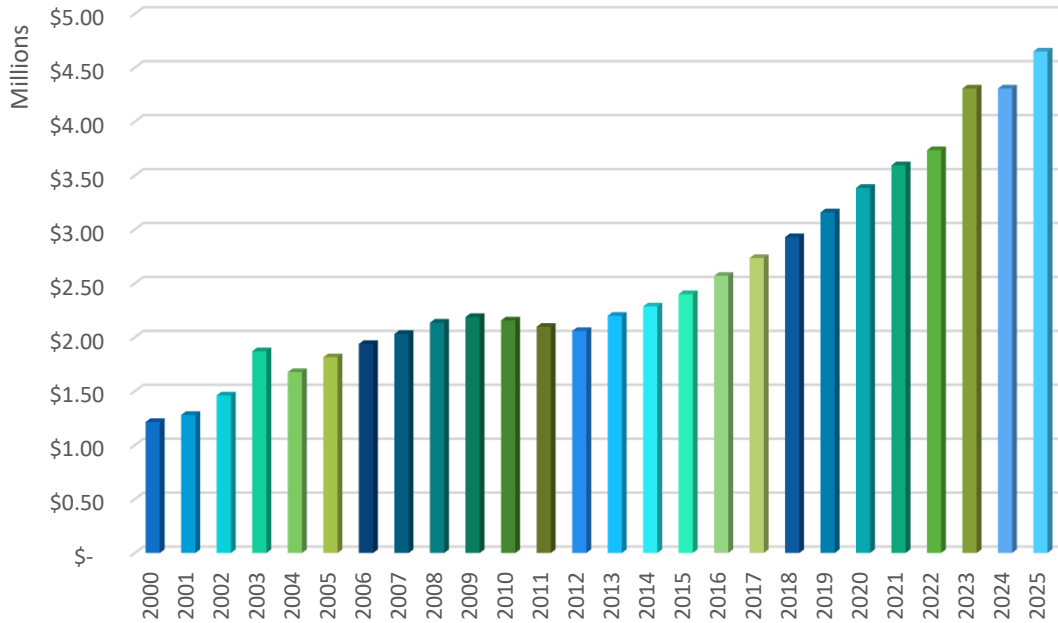


Figure 17 - Insurance Premium Tax History

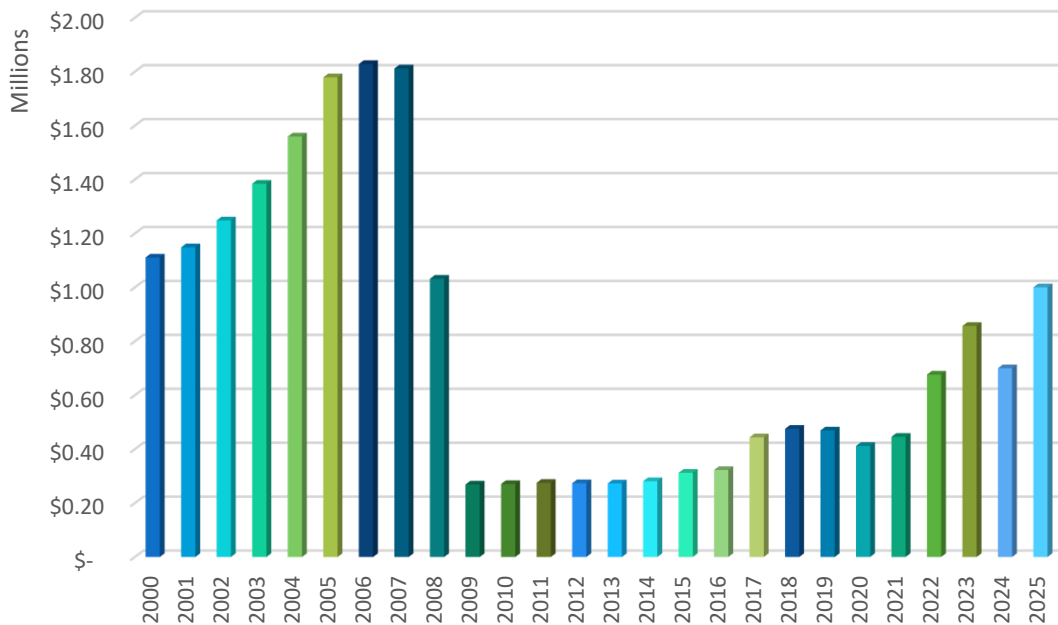


Figure 18 - Accommodation Excise Tax History

REVENUE SOURCES AND ASSUMPTIONS

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 0.10% 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.**

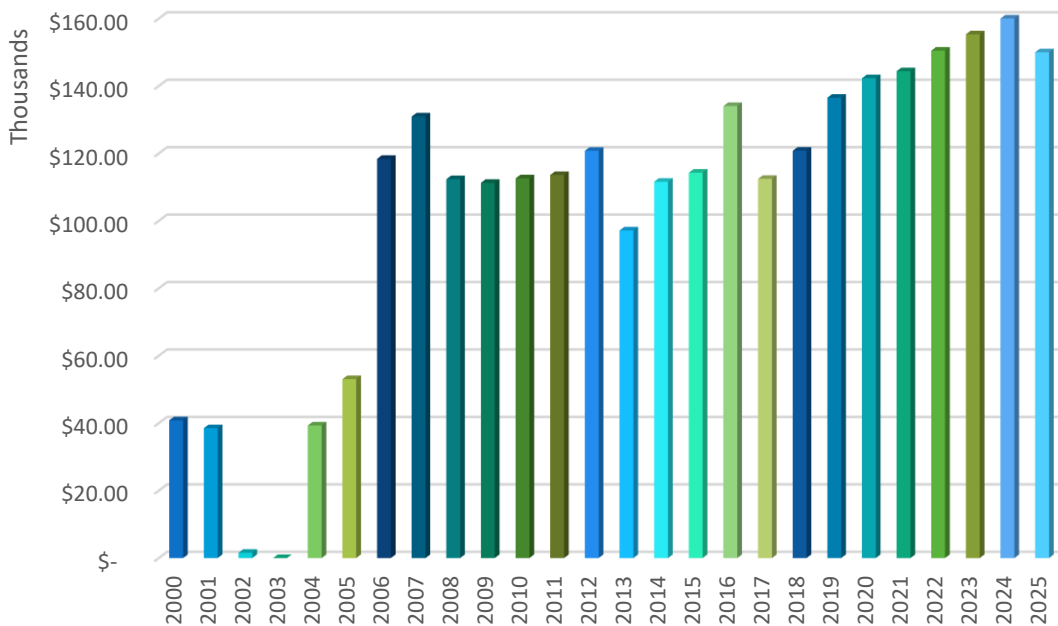


Figure 19 - Alcoholic Beverage License History (2002 and 2003 included in Business & Occupation Tax)

Public Safety Radio System – The Public Safety Radio System is the County’s 800 MHz system for public safety and support services. Users of the system pay a share of the recurring costs based on the number and type of radios used. The budget for each lime is based on the user shares of budgeted expenditures as requested by the advisory committee. **Revenues account for 0.51% of total revenues.**

Victim/Witness – The Victim/Witness Fund serves victims of crime using add-on fines from the courts to fund those services. This represents monies received from courts in other municipalities. Decreases in the past several years has been attributed to caseloads per the other municipalities. **Revenues account for 0.04% of total revenues.**

REVENUE SOURCES AND ASSUMPTIONS

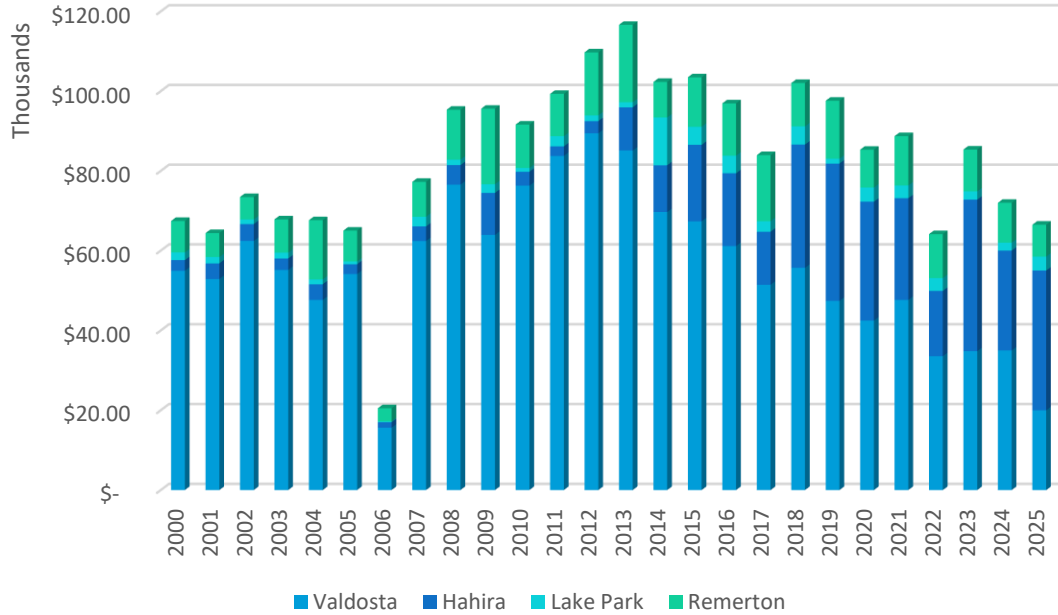


Figure 20 - Victim/Witness Intergovernmental History

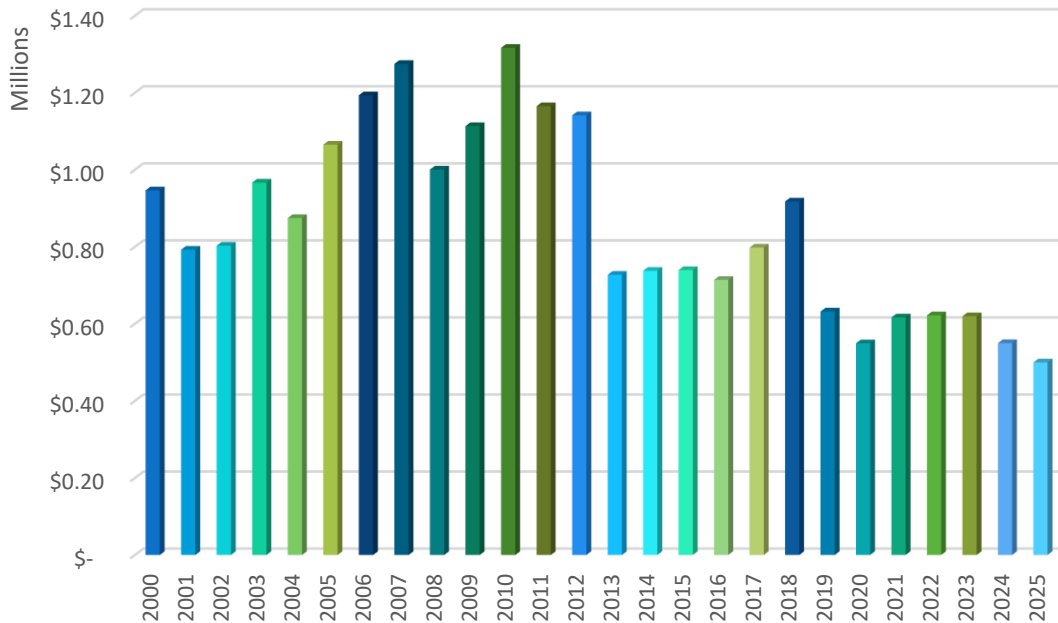


Figure 21 - Prisoner Housing History

REVENUE SOURCES AND ASSUMPTIONS

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 0.32% of total revenues.**

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 0.84% 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 0.04% of total revenues.**

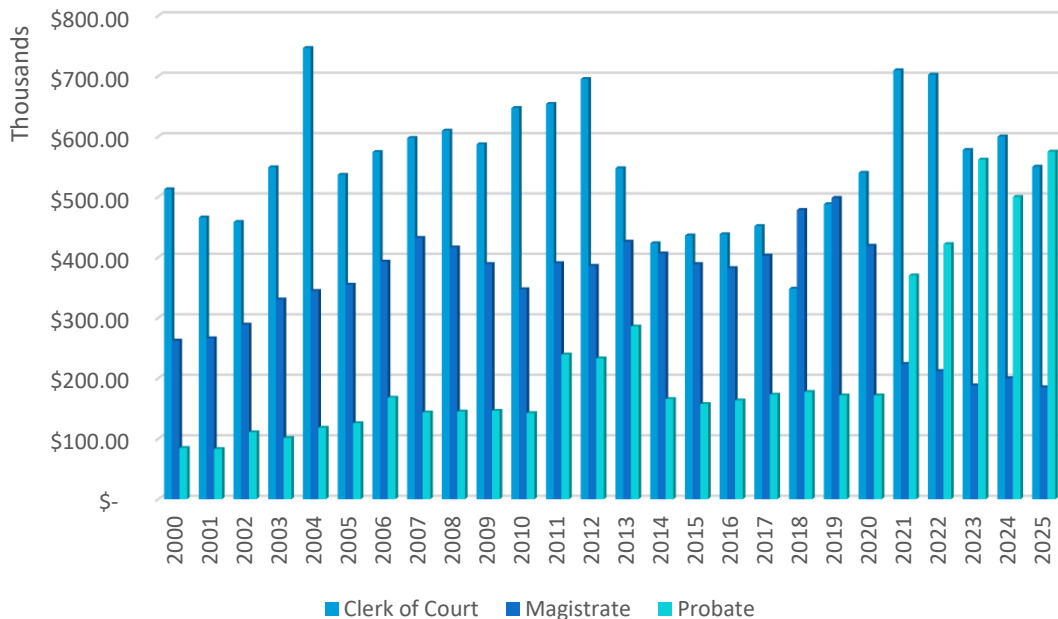


Figure 22 - Court Fee History

REVENUE SOURCES AND ASSUMPTIONS

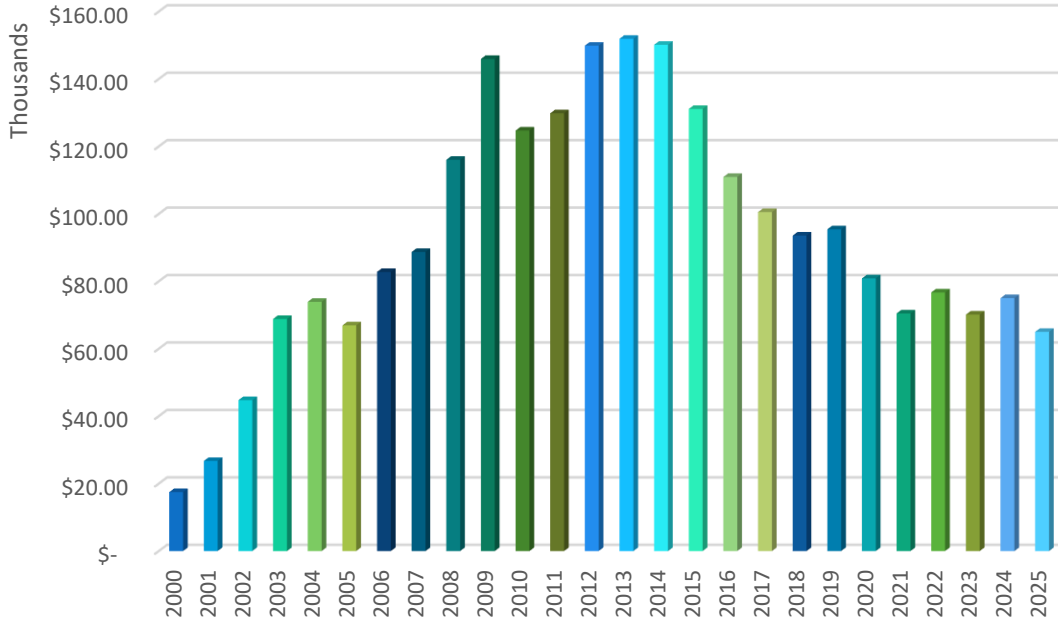


Figure 23 - Animal Shelter Fee History

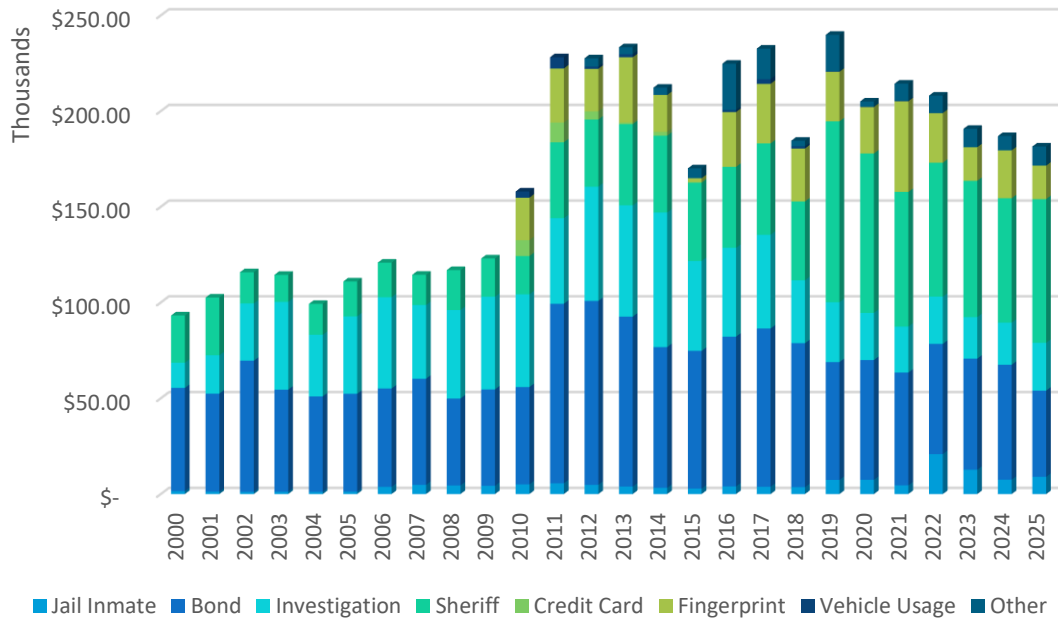


Figure 24 - Sheriff's Office Fee History

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 0.12% of total revenues.](#)

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.](#)

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 0.19% of total revenues.](#)

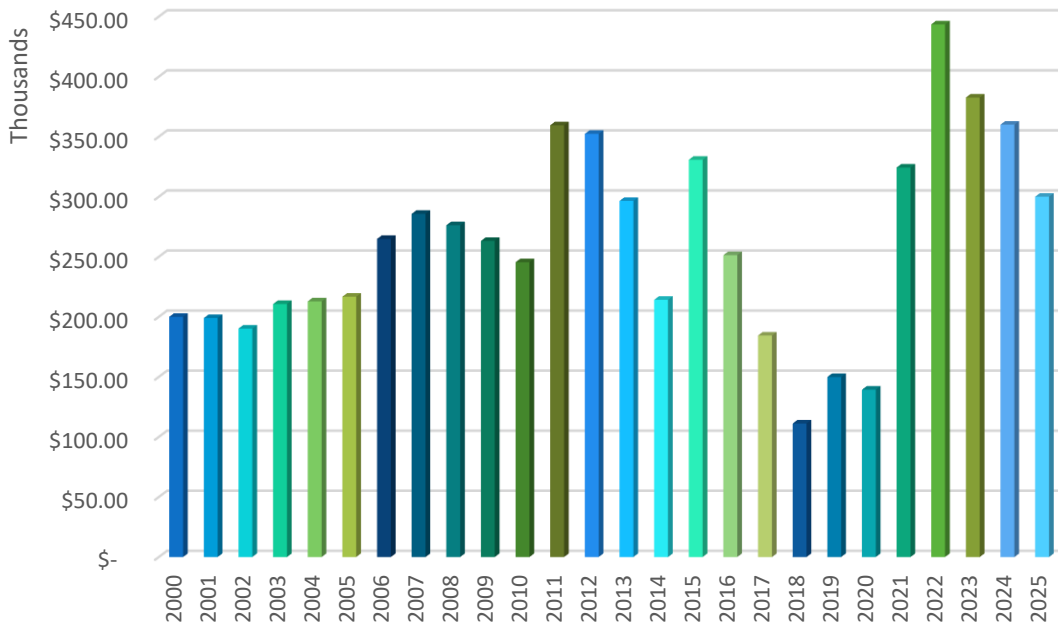


Figure 25 - Commissary Fee History

REVENUE SOURCES AND ASSUMPTIONS

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 1.48% of total revenues.](#)

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 0.54% of total revenues.](#)

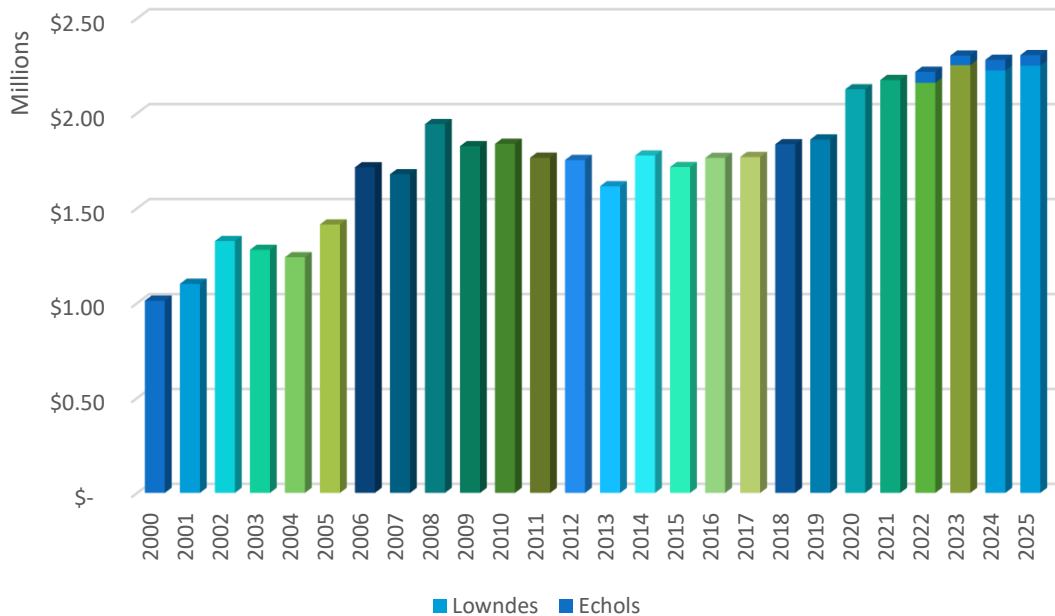


Figure 26 - 911 Surcharge History

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 0.31% 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 was scheduled to go live in December 2023 but has experienced some delays. [Water/Sewer fees account for 5.32% of total revenues.](#)

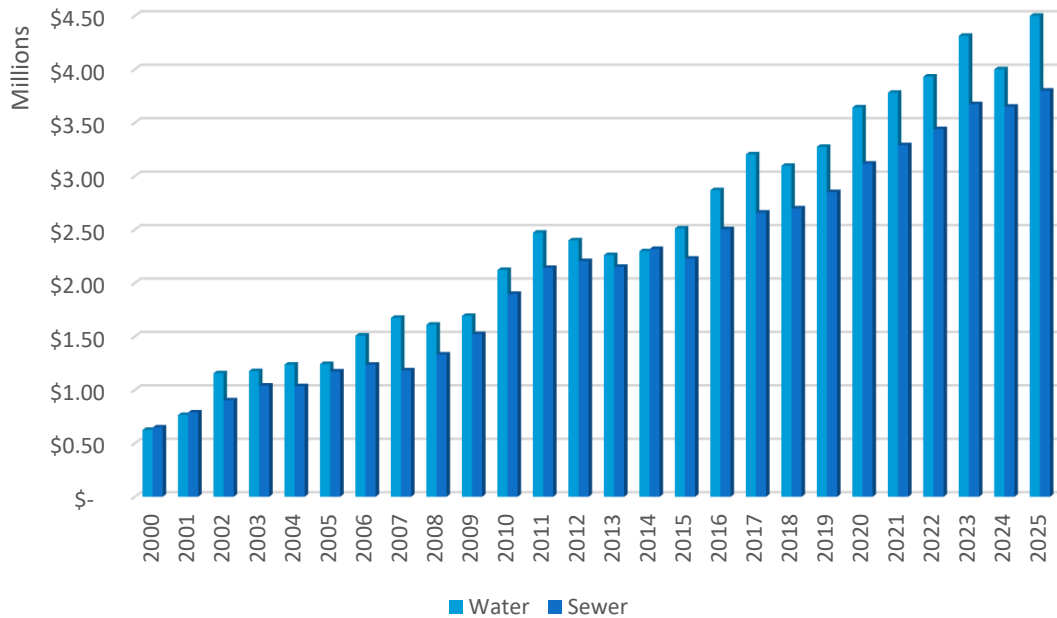


Figure 27 - Water/Sewer Fee History

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 3.39% of total revenues.**

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 1.83% of total revenues.**

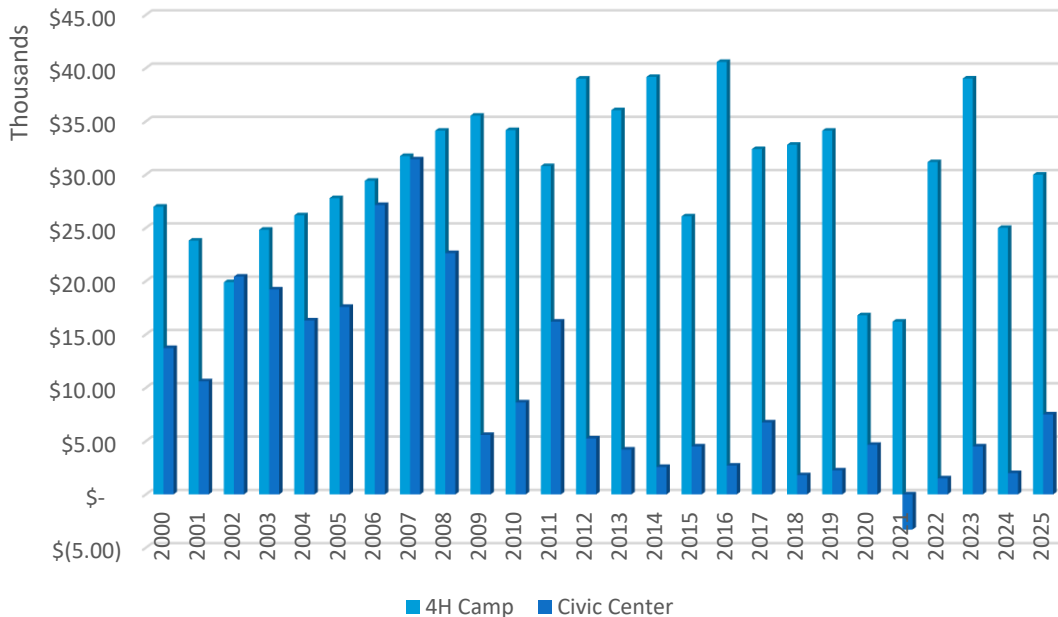


Figure 28 - 4H Camp and Civic Center Rental History

REVENUE SOURCES AND ASSUMPTIONS

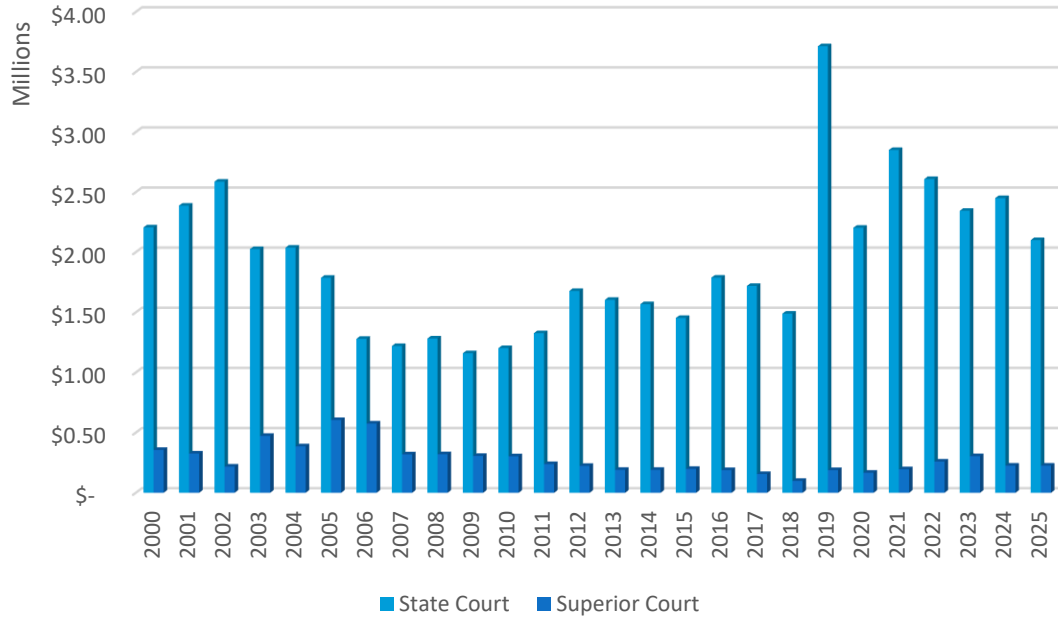


Figure 29 - General Fund Fine History

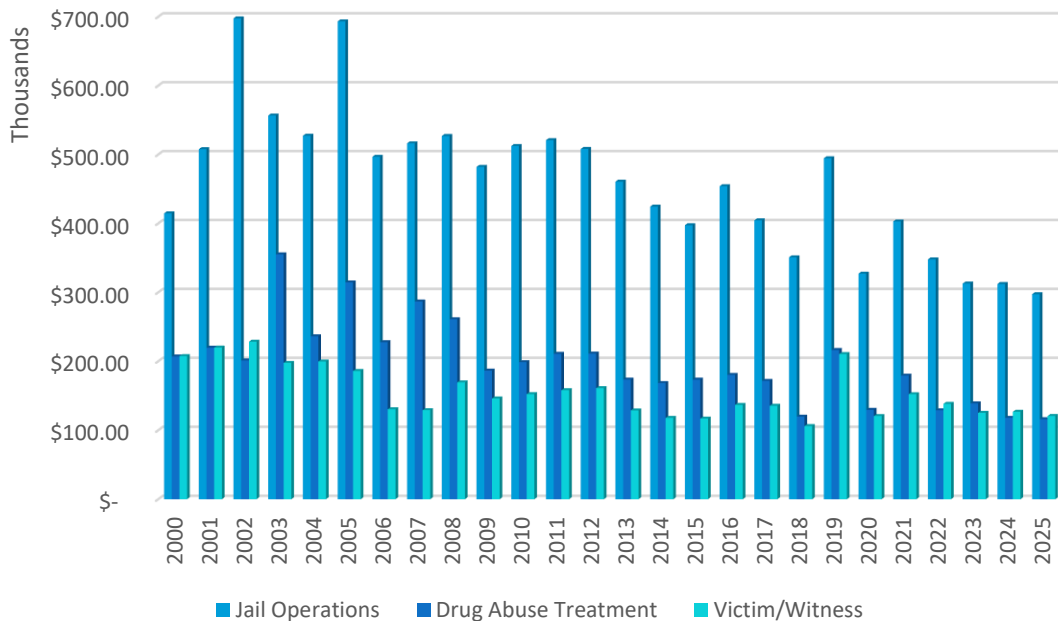


Figure 30 - Jail Operations, Drug Abuse Treatment and Victim/Witness Fine History

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 84.77% of revenues included in the County's budget.](#)

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
General Fund:							
General Government	10,638	12,477	11,923	13,317	14,113	13,004	(2.35)%
Judicial	7,183	7,467	7,938	8,043	8,506	8,405	4.50%
Public Safety	23,308	23,805	26,767	26,848	31,090	29,103	8.40%
Public Works	8,684	9,128	11,345	9,551	11,496	8,441	(11.62)%
Health & Welfare	759	738	960	809	911	945	16.79%
Culture & Recreation	5,119	5,293	5,616	5,461	5,561	5,461	0.00%
Housing & Development	3,375	3,482	3,676	3,517	3,517	3,512	(0.14)%
Operating Transfers	984	1,149	2,168	1,009	1,009	1,233	22.18%
	60,050	63,539	70,393	68,556	76,203	70,105	2.26%
Commissary Fund:							
Public Safety	1,802	1,903	1,674	1,581	1,605	1,600	1.20%
	1,802	1,903	1,674	1,581	1,605	1,600	1.20%
State Seizure Fund:							
Public Safety	632	727	1,320	-	-	-	0.00%
Operating Transfers	-	-	51	-	-	-	0.00%
Federal Seizure Fund:							
Public Safety	-	51	79	-	-	-	0.00%
	-	51	79	-	-	-	0.00%
Law Library Fund:							
Judicial	76	66	60	100	100	100	0.00%
	76	66	60	100	100	100	0.00%
Accommodation Tax Fund:							
Culture & Recreation	64	97	123	100	100	143	42.86%
Housing & Development	191	290	370	300	300	429	42.86%
Operating Transfers	191	290	370	300	300	429	42.86%
	446	676	864	700	700	1,000	42.86%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergovernmental Grants:							
General Government	404	-	-	1,000	1,000	1,000	0.00%
Judicial	622	700	1,252	325	357	357	9.71%
Public Safety	379	331	134	-	-	-	0.00%
Public Works	18	4	27	-	-	-	0.00%
Housing & Development	-	6	-	-	-	-	0.00%
	1,423	1,040	1,413	1,325	1,357	1,357	2.38%
Jail Operations Fund:							
Public Safety	385	348	211	305	401	290	(4.95)%
	385	348	211	305	401	290	(4.95)%
Drug Abuse Treatment:							
Judicial	38	62	68	61	61	61	0.00%
Health & Welfare	125	100	-	50	50	-	(100.00)%
	163	162	68	111	111	61	(45.04)%
Emergency Comm Fund:							
Public Safety	3,575	3,726	4,710	3,870	4,301	4,124	6.55%
Public Works	52	51	53	58	64	57	(2.64)%
Operating Transfers	160	160	160	160	160	160	0.00%
	3,787	3,937	4,922	4,089	4,525	4,341	6.16%
ARP Local Fiscal Recovery:							
Public Safety	-	-	94	-	-	-	0.00%
Public Works	-	-	169	-	-	-	0.00%
	-	-	264	-	-	-	0.00%
Victim/Witness Fund:							
Judicial	235	235	243	240	244	244	1.45%
	235	235	243	240	244	244	1.45%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Special Services Fund:							
General Government	41	492	324	97	97	75	(22.93)%
Public Safety	2,752	322	504	333	288	347	4.35%
Public Works	221	129	110	128	129	125	(1.70)%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,195	1,221	1,257	1,442	1,478	1,421	(1.48)%
Operating Transfers	325	325	325	325	325	325	0.00%
	4,603	2,559	2,591	2,395	2,387	2,363	(1.31)%
Fire Services Fund:							
Public Safety	-	6,218	6,345	7,840	8,565	8,717	11.18%
Public Works	-	118	147	183	199	169	(7.72)%
	-	6,336	6,491	8,024	8,794	8,886	10.75%
SPLOST VII Fund:							
Public Works	4,636	1,892	1,054	-	-	-	0.00%
	4,636	1,892	1,054	-	-	-	0.00%
SPLOST VIII Fund:							
Public Works	20,171	21,210	27,190	29,000	29,000	31,500	8.62%
	20,171	21,210	27,190	29,000	29,000	31,500	8.62%
TSPLOST Fund:							
Public Works	3,529	7,100	4,644	4,500	4,500	5,200	15.56%
	3,529	7,100	4,644	4,500	4,500	5,200	15.56%
Public Roads – LMIG Fund:							
Public Works	247	1,322	1,212	1,200	1,200	1,300	8.33%
	247	1,322	1,212	1,200	1,200	1,300	8.33%
EIP Grant – Arglass Fund:							
Housing & Development	120	-	-	-	-	-	0.00%
	120	-	-	-	-	-	0.00%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
CDBG V – Second Harvest:							
Health & Welfare	-	-	1,623	-	-	-	0.00%
	-	-	1,623	-	-	-	0.00%
Water/Sewer Fund:							
Public Works	6,838	8,498	8,738	8,593	9,810	9,639	12.17%
Operating Transfers	450	450	450	450	450	450	0.00%
Non-operating	108	93	74	482	482	25	(94.79)%
	7,396	9,041	9,262	9,525	10,742	10,114	6.18%
Landfill Fund:							
Public Works	208	292	400	419	426	425	1.57%
Operating Transfers	150	150	150	150	150	150	0.00%
	358	442	550	569	576	575	1.16%
Tax Lighting District Fund:							
Housing & Development	378	395	425	424	424	475	12.09%
	378	395	425	424	424	475	12.09%
Inspections Fund:							
Housing & Development	-	-	-	811	844	752	(7.33)%
	-	-	-	811	844	752	(7.33)%
Quiet Pines Golf Course:							
Culture & Recreation	-	-	196	939	1,384	935	(0.47)%
	-	-	196	939	1,384	935	(0.47)%
Equipment Maintenance:							
Public Works	2,662	3,155	5,268	3,332	3,422	3,529	5.92%
Non-operating	204	991	1,257	-	-	-	0.00%
	2,866	4,146	6,525	3,332	3,422	3,529	5.92%
Health Insurance Fund:							
General Government	6,762	8,036	8,139	8,264	8,935	8,620	4.30%
	6,762	8,036	8,139	8,264	8,935	8,620	4.30%

EXPENDITURES/EXPENSES BY FUND & FUNCTION - ALL

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Workers Compensation:							
General Government	511	362	856	442	585	495	11.99%
	511	362	856	442	585	495	11.99%
Technology Fleet Fund:							
General Government	803	842	800	934	945	945	1.22%
	803	842	800	934	945	945	1.22%
All Funds:							
General Government	19,159	22,209	22,043	24,055	25,675	24,139	0.35%
Judicial	8,153	8,530	9,561	8,770	9,267	9,167	4.52%
Public Safety	32,832	37,430	41,837	40,777	46,249	44,181	8.35%
Public Works	47,266	52,897	60,356	56,963	60,246	60,386	6.01%
Health & Welfare	884	838	2,583	859	961	945	10.00%
Culture & Recreation	5,253	5,459	6,006	6,570	7,115	6,608	0.59%
Housing & Development	5,259	5,388	5,729	6,495	6,564	6,589	1.45%
Operating Transfers	2,260	2,530	3,674	2,394	2,394	2,747	14.72%
Non-operating	312	1,084	1,330	482	482	25	(94.79)%
	121,379	136,365	153,118	147,364	158,954	154,785	5.04%

EXPENDITURE/EXPENSE CHARTS

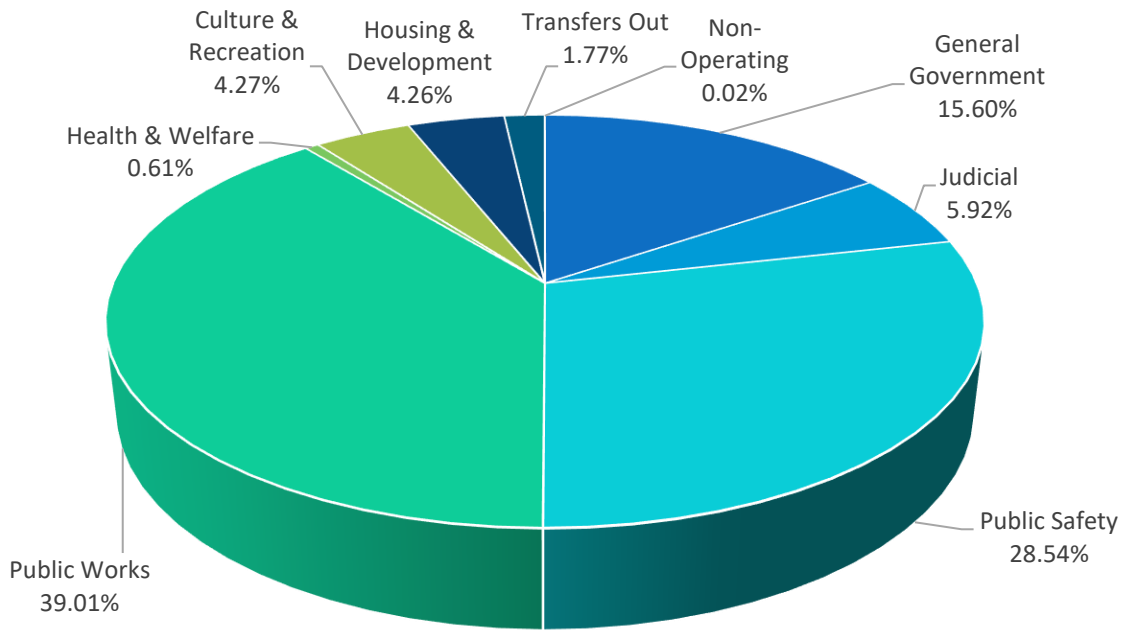


Figure 31 - Expenditures/Expenses by Function

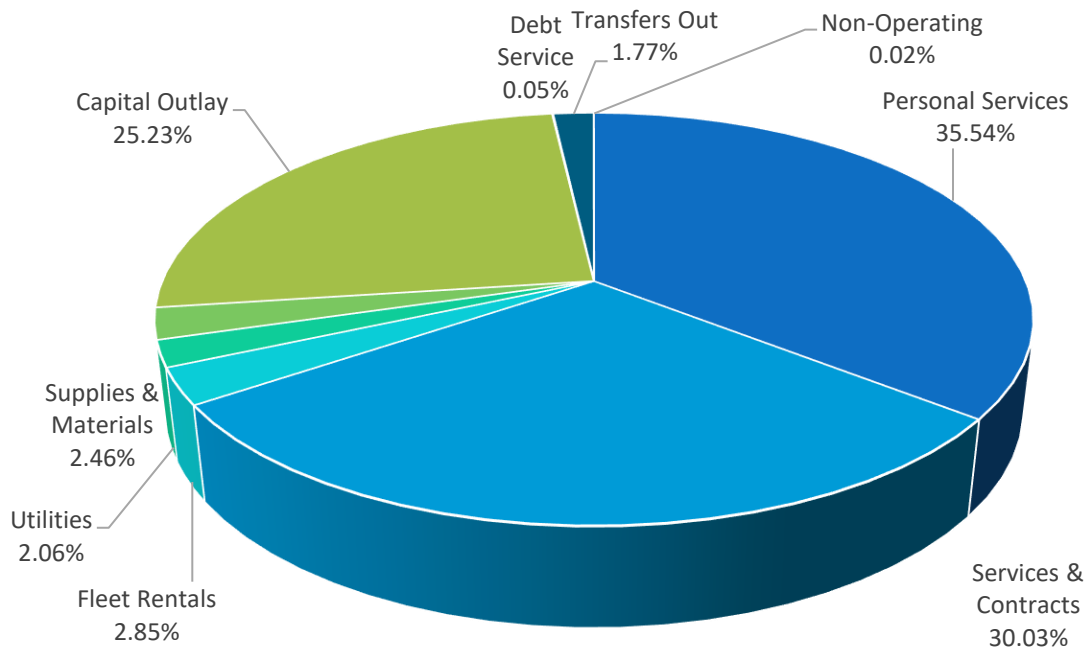


Figure 32 - Expenditures/Expenses by Type

FUND BALANCE/EQUITY

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	Percent Change	FY 2025 Budget	Percent Change
General Fund:							
Beginning	22,811	32,971	37,770	38,043	0.72%	37,056	(2.59)%
Additions	70,210	68,337	70,666	67,569	(4.38)%	70,105	3.75%
Subtractions	(60,050)	(63,539)	(70,393)	(68,556)	(2.61)%	(70,105)	2.26%
Ending	32,971	37,770	38,043	37,056	(2.59)%	37,056	0.00%
Commissary Fund:							
Beginning	528	760	642	507	(21.07)%	536	5.74%
Additions	2,034	1,785	1,539	1,610	4.60%	1,650	2.48%
Subtractions	(1,802)	(1,903)	(1,674)	(1,581)	(5.58)%	(1,600)	1.20%
Ending	760	642	507	536	5.74%	586	9.36%
State Seizure Fund:							
Beginning	236	591	966	388	(59.80)%	388	0.00%
Additions	987	1,102	793	-	(100.00)%	-	0.00%
Subtractions	(632)	(727)	(1,371)	-	(100.00)%	-	0.00%
Ending	591	966	388	388	0.00%	388	0.00%
Federal Seizure Fund:							
Beginning	-	-	-	26	100.00%	26	0.00%
Additions	-	51	105	-	(100.00)%	-	0.00%
Subtractions	-	(51)	(79)	-	(100.00)%	-	0.00%
Ending	-	-	26	26	0.00%	26	0.00%
Law Library Fund:							
Beginning	479	507	532	568	6.76%	568	0.00%
Additions	104	91	96	100	3.97%	100	0.00%
Subtractions	(76)	(66)	(60)	(100)	65.98%	(100)	0.00%
Ending	507	532	568	568	0.00%	568	0.00%
Accommodation Tax:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	446	676	864	700	(18.99)%	1,000	42.86%
Subtractions	(446)	(676)	(864)	(700)	(18.99)%	(1,000)	42.86%
Ending	-	-	-	-	0.00%	-	0.00%

FUND BALANCE/EQUITY

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	Percent Change	FY 2025 Budget	Percent Change
Intergov Grant Fund:							
Beginning	6	6	-	-	0.00%	-	0.00%
Additions	1,423	1,034	1,413	1,325	(6.20)%	1,357	2.38%
Subtractions	(1,423)	(1,040)	(1,413)	(1,325)	(6.20)%	(1,357)	2.38%
Ending	6	-	-	-	0.00%	-	0.00%
Jail Operations Fund:							
Beginning	-	17	18	119	580.80%	127	6.16%
Additions	403	348	313	312	(0.22)%	297	(4.73)%
Subtractions	(385)	(348)	(211)	(305)	44.52%	(290)	(4.95)%
Ending	17	18	119	127	6.16%	135	6.07%
Drug Abuse Treatment: 1							
Beginning	-	28	4	87	1924.90%	104	18.92%
Additions	191	138	151	128	(15.47)%	123	(3.69)%
Subtractions	(163)	(162)	(68)	(111)	63.16%	(61)	(45.04)%
Ending	28	4	87	104	18.92%	165	59.65%
Emergency Comm Fund:							
Beginning	82	247	576	807	40.09%	807	0.00%
Additions	3,953	4,265	5,153	4,089	(20.66)%	4,341	6.16%
Subtractions	(3,787)	(3,937)	(4,922)	(4,089)	16.93%	(4,341)	6.16%
Ending	247	576	807	807	0.00%	807	0.00%
ARP Local Recovery:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	-	-	264	-	(100.00)%	-	0.00%
Subtractions	-	-	(264)	-	(100.00)%	-	0.00%
Ending	-	-	-	-	0.00%	-	0.00%
Victim/Witness Fund: 2							
Beginning	129	135	102	70	(31.35)%	28	(59.56)%
Additions	241	202	211	199	(5.63)%	187	(5.81)%
Subtractions	(235)	(235)	(243)	(240)	(0.87)%	(244)	1.45%
Ending	135	102	70	28	(59.56)%	(28)	(200.39)%

FUND BALANCE/EQUITY

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	Percent Change	FY 2025 Budget	Percent Change
Special Services Fund: 3							
Beginning	4,708	5,577	5,372	5,909	10.01%	6,155	4.15%
Additions	5,472	2,354	3,128	2,640	(15.61)%	3,004	13.77%
Subtractions	(4,603)	(2,559)	(2,591)	(2,395)	(7.56)%	(2,363)	(1.31)%
Ending	5,577	5,372	5,909	6,155	4.15%	6,795	10.40%
Fire Services Fund:							
Beginning	-	-	1,311	2,550	94.46%	2,597	1.86%
Additions	-	7,647	7,730	8,071	4.41%	8,890	10.15%
Subtractions	-	(6,336)	(6,491)	(8,024)	23.60%	(8,886)	10.75%
Ending	-	1,311	2,550	2,597	1.86%	2,601	0.15%
SPLOST VII Fund:							
Beginning	7,967	3,333	1,442	400	(72.26)%	400	0.00%
Additions	2	1	12	-	(100.00)%	-	0.00%
Subtractions	(4,636)	(1,892)	(1,054)	-	(100.00)%	-	0.00%
Ending	3,333	1,442	400	400	0.00%	400	0.00%
SPLOST VIII Fund:							
Beginning	4,828	12,286	19,924	22,885	14.86%	22,885	0.00%
Additions	27,629	28,848	30,150	29,000	(3.81)%	31,500	8.62%
Subtractions	(20,171)	(21,210)	(27,190)	(29,000)	6.66%	(31,500)	8.62%
Ending	12,286	19,924	22,885	22,885	0.00%	22,885	0.00%
TSPLOST Fund:							
Beginning	27	(22)	405	1,232	2045.70%	1,232	0.00%
Additions	3,480	7,527	5,472	4,500	(17.76)%	5,200	15.56%
Subtractions	(3,529)	(7,100)	(4,644)	(4,500)	(3.10)%	(5,200)	15.56%
Ending	(22)	405	1,232	1,232	0.00%	1,232	0.00%
Public Roads – LMIG:							
Beginning	358	1,368	1,259	1,282	1.86%	1,282	0.00%
Additions	1,258	1,212	1,235	1,200	(2.85)%	1,300	8.33%
Subtractions	(247)	(1,322)	(1,212)	(1,200)	(0.98)%	(1,300)	8.33%
Ending	1,368	1,259	1,282	1,282	0.00%	1,282	0.00%

FUND BALANCE/EQUITY

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	Percent Change	FY 2025 Budget	Percent Change
EIP – Arglass Fund:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	120	-	-	-	0.00%	-	0.00%
Subtractions	(120)	-	-	-	0.00%	-	0.00%
Ending	-	-	-	-	0.00%	-	0.00%
CDBGV – 2nd Harvest:							
Beginning	-	-	-	-	0.00%	-	0.00%
Additions	-	-	1,623	-	(100.00)%	-	0.00%
Subtractions	-	-	(1,623)	-	(100.00)%	-	0.00%
Ending	-	-	-	-	0.00%	-	0.00%
Water/Sewer Fund:							
Beginning	47,899	57,465	58,957	60,877	3.26%	60,877	0.00%
Additions	16,962	10,533	11,182	9,525	(14.82)%	10,484	10.07%
Subtractions	(7,396)	(9,041)	(9,262)	(9,525)	2.84%	(10,114)	6.18%
Ending	57,465	58,957	60,877	60,877	0.00%	61,247	0.61%
Landfill Fund: 4							
Beginning	1,467	1,937	2,416	2,713	12.26%	2,994	10.37%
Additions	828	922	846	850	0.44%	900	5.88%
Subtractions	(358)	(442)	(550)	(569)	3.39%	(575)	1.16%
Ending	1,937	2,416	2,713	2,994	10.37%	3,319	10.85%
Tax Lighting Fund: 5							
Beginning	(39)	17	61	95	57.07%	130	35.73%
Additions	433	439	459	458	(0.31)%	493	7.64%
Subtractions	(378)	(395)	(425)	(424)	(0.20)%	(475)	12.09%
Ending	17	61	95	130	35.73%	147	13.78%
Inspections Fund: 6							
Beginning	-	-	-	-	0.00%	4	100.00%
Additions	-	-	-	815	100.00%	850	4.29%
Subtractions	-	-	-	(811)	100.00%	(752)	(7.33)%
Ending	-	-	-	4	100.00%	102	27934%

FUND BALANCE/EQUITY

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	Percent Change	FY 2025 Budget	Percent Change
Quiet Pines Fund: 7							
Beginning	-	-	-	16	100.00%	(444)	(28094)%
Additions	-	-	212	479	125.50%	483	0.75%
Subtractions	-	-	(196)	(939)	378.94%	(935)	(0.47)%
Ending	-	-	16	(444)	(28094)%	(935)	110.68%
Equipment Maint: 8							
Beginning	1,632	1,566	1,304	181	(86.13)%	242	33.69%
Additions	2,800	3,884	5,402	3,392	(37.20)%	3,601	6.14%
Subtractions	(2,866)	(4,146)	(6,525)	(3,332)	(48.94)%	(3,529)	5.92%
Ending	1,566	1,304	181	242	33.69%	314	29.72%
Health Insurance: 9							
Beginning	131	701	670	1,103	64.56%	1,044	(5.29)%
Additions	7,332	8,005	8,572	8,206	(4.27)%	8,820	7.48%
Subtractions	(6,762)	(8,036)	(8,139)	(8,264)	1.54%	(8,620)	4.30%
Ending	701	670	1,103	1,045	(5.29)%	1,244	19.15%
Workers Comp Fund:							
Beginning	595	411	446	904	102.09%	908	0.54%
Additions	327	397	1,313	447	(65.96)%	517	15.81%
Subtractions	(511)	(362)	(856)	(442)	(48.34)%	(495)	11.99%
Ending	411	446	904	908	0.54%	931	2.47%
Technology Fleet:							
Beginning	290	297	278	780	180.24%	820	5.14%
Additions	811	822	1,302	974	(25.21)%	945	(2.95)%
Subtractions	(803)	(842)	(800)	(934)	16.66%	(945)	1.22%
Ending	298	278	780	820	5.14%	820	0.00%

FUND BALANCE/EQUITY

1 – Drug Abuse Treatment Fund – As with most funds receiving add-on fines, the revenues of this fund have continued to decline over time. As more funds are used to cover the various accountability court grant matches, funding available for LODAC had become significant. During 2024, the majority of funding for LODAC was taken from the General Fund, helping the fund balance in the Drug Abuse Treatment Fund. During the budget process, the Board spoke with leadership of LODAC about a plan going forward. 100% of LODAC funding will come from the General Fund in 2025. By the end of the year, leadership will have a plan in place for alternative funding sources.

2 – Victim/Witness Fund – This fund also receives add-on fines which have been declining in recent years. Funds are allocated to the District Attorney who has an agreement with the Solicitor for a portion of the funds. Those agencies have been made aware of the deficit and are working on a plan to address needs in the next budget.

3 – Special Services Fund – This fund accounts for revenues derived from unincorporated sources and expenditures used primarily for the unincorporated area. While expenditures remain relatively stable, increases in the insurance premium tax and the discretionary portion of accommodation excise tax have added to the fund balance.

4 – Landfill Fund – Fund balance continues to grow in this fund. The county plans to continue to expand its litter program which is funded from the Landfill Fund.

5 – Tax Lighting District Fund – In 2019, the Board adjusted rates for the first time in many years, finally eliminating the deficit fund balance in 2021. Staff will continue to monitor the program to determine when rates may need adjustment again.

6 – Inspections & Permitting Fund – This was a new fund in 2024.

7 – Quiet Pines Golf Course Fund – This was a new fund in 2024.

8 – Equipment Maintenance Fund – There are current fluctuations in the Equipment Maintenance Fund due to large purchases of rolling stock that was not available in recent years and due to the ongoing ABM project which is anticipated to be complete in the next eighteen months.

9 – Health Insurance Fund – Health care costs in general have been very volatile in recent years. The county monitors its health insurance program and recommends changes in contribution levels when necessary.

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	\$18,189,410
Equipment	17,353,336
Building Improvement	3,736,595
Less: Accumulated Depreciation	(2,673,068)
Total	\$36,606,273

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, 2023 was \$14,150,000.

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 2022 until FY 2042.

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

In November 2022, the County obtained loan number GF2021004 from the Georgia Environmental Finance Authority (GEFA) in the amount of \$1,904,500 for upgrades to the water and sewer system. The loan bears and interest rate of 0.52% and will be amortized with monthly payments when the loan is fully drawn and amortized.

DEBT SERVICE

On October 28, 2022, the County obtained a lease for \$1,408,225 for upgrades to building equipment. The annual payments are variable with a 4.89% rate. The principal and interest will be paid from FY 2022 until FY 2042.

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
Lease	Upgrade Equipment	2022	4.89%	\$1,408,225	2042	Variable
Business-Type						
Bonds	WS Capital	2013	Fixed	\$7,545,000	2025	Variable
GEFA CW2017001	WS Capital	2018	0.82%	\$1,376,500	2031	Variable
GEFA GF2021004	WS Capital	2023	0.52%	\$1,904,500	2033	Variable

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 following is a summary of long-term debt transactions for the year ended June 30, 2023:

Governmental:	Balance at Jul 1, 2022	Additions	Reductions	Balance at Jun 30, 2023	Due in One Year
Lease – General Fund	\$963,436	\$-	\$481,718	\$481,718	\$481,718
Lease – Equip Fund	\$43,988,290	\$1,408,225	\$265,658	\$45,130,857	\$493,855
Bonds – PFA	\$2,010,000	\$-	\$990,000	\$1,020,000	\$1,020,000
Unamortized Premium	\$43,159	\$-	\$9,596	\$33,563	\$33,563
Total Governmental	\$47,004,885	\$1,408,225	\$1,746,972	\$46,666,138	\$2,029,136

DEBT SERVICE

Business-Type:	Balance at Jul 1, 2022	Additions	Reductions	Balance at Jun 30, 2023	Due in One Year
Revenue Bonds	\$2,580,000	\$-	\$835,000	\$1,745,000	\$865,000
GEFA GF2021004	\$-	\$1,685,169	\$-	\$1,685,000	\$-
GEFA CW2017001	\$1,177,063	\$-	\$134,310	\$1,042,753	\$135,402
Unamortized Premium	\$34,588	\$-	\$15,409	\$19,179	\$11,099
Total Business -Type	\$3,791,651	\$1,685,169	\$984,719	\$4,492,101	\$1,011,501

The following is a summary of the future annual debt service requirements for long-term obligations:

YE June 30,	Governmental Activities			
	Bonds		Leases	
	Principal	Interest	Principal	Interest
2024	\$1,053,563	\$30,600	\$975,573	\$1,288,723
2025	\$-	\$-	\$717,214	\$1,274,516
2026	\$-	\$-	\$951,610	\$1,253,997
2027	\$-	\$-	\$852,061	\$1,226,853
2028	\$-	\$-	\$1,445,659	\$1,202,395
2029-2033	\$-	\$-	\$11,108,052	\$5,240,233
2034-2038	\$-	\$-	\$15,205,426	\$3,404,100
2039-2042	\$-	\$-	\$14,356,980	\$1,025,572
Total	\$1,053,563	\$30,600	\$45,612,575	\$15,916,389

YE June 30,	Business-Type Activities			
	Revenue Bonds		GEFA Notes	
	Principal	Interest	Principal	Interest
2024	\$876,099	\$34,900	\$135,402	\$7,944
2025	\$888,080	\$17,600	\$136,503	\$6,844
2026	\$-	\$-	\$137,613	\$5,734
2027	\$-	\$-	\$138,732	\$4,615
2028	\$-	\$-	\$139,859	\$3,487
2029-2031	\$-	\$-	\$354,644	\$3,723
Total	\$1,764,179	\$52,500	\$1,042,753	\$32,347

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DEBT SERVICE

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

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 2025 budget includes \$39,047,660 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 2024’s budget of \$36,143,280, 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.

In recent years, we have discussed the continued growth in the fund balance. Funding for COVID and economic recovery, supply chain issues and personnel shortages have all contributed to the increases. However, with those issues, a lot of projects and purchases that were in the works were merely paused or delayed. During 2024, we planned to use fund balance to balance the budget and get some of those one-time costs out of the way.

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.

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 Capital	Annual Impact
General Fund	\$456,840	\$9,000
Emergency Communications Fund	\$74,200	\$2,500
Fire Services Fund	\$1,207,980	\$20,000
SPLOST VIII Fund	\$31,500,000	Various Capital
TSPLOST Fund	\$4,439,240	Various Roads
Public Roads – LMIG Fund	\$1,300,000	Various Roads
Water/Sewer Fund	\$171,250	\$28,000
Landfill Fund	\$69,400	\$5,000

CAPITAL IMPROVEMENT

General Fund:

Information Technology Services:

Data Center Annual Update

\$120,000

This is an annual routine update and replacement of equipment for security purposes. There should be no significant impact on operating costs. Downtime savings would equate to approximately \$2,500 annually.

Information Technology Services:

North Lowndes Data Center Uninterrupted Power Source (UPS) Hardware Refresh

\$70,000

This is a routine update and replacement of equipment for security purposes. There should be no significant impact on operating costs. Downtime savings would equate to approximately \$5,000 annually.

Extension Service

Van for 4-H Travel

\$26,840

The Extension Service has requested the County's help in purchasing a new van for the 4-H program. Students participating in the 4-H program travel to camps and other events throughout the year. The Extension Service raised a majority of the funds and asked for the remaining match to come from the County. The current vans are not able to meet the demands of the program and some students have not been able to participate in programs. Operating costs for the new vehicle are expected to be less than \$1,500 annually.

Emergency Communications Fund:

Public Safety Radio System

UPS Replacement and Installation – 2 Tower Sites

\$74,200

These units provide temporary power between the loss of commercial power and the startup of generators and are a life safety item. Downtime savings equate to approximately \$2,500 annually.

Fire Services Fund:

Fire Services – Operations

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 – Operations

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.

Fire Services – Operations

SCBA Cylinder Replacement

\$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

Creekside West Well House

\$18,000

The current well and chemical building at Creekside West is in poor condition and does not meet the space needs for operations. This capital expense will replace rotting wood and doors that cannot be secured and provide additional space. Additional operating costs should be minimal; however, savings from security of supplies and materials should be valued at approximately \$5,000 annually.

Water/Sewer – Operations

Airmaster Aerator

\$93,250

An aerator unit at the LAS storage pond is used to remove carbon dioxide, helping levels stay within EPD permit limits. Approximate savings annually would equate to \$8,000 annually.

Water/Sewer – Operations

Fork Lift

\$25,000

With increase in deliveries and size and weight of those deliveries, it is a safety and efficiency issue to purchase a used forklift. Operating costs should be minimal; however, savings from an injury and efficiency standpoint should equate to approximately \$10,000 annually.

Water/Sewer – Operations

Sewer Camera

\$35,000

Current cameras are not able to see the required distances for repairs. Operational costs should be minimal. Operational savings from improved visibility can be valued at \$5,000 annually.

CAPITAL IMPROVEMENT

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. The average age of vehicles operated by the county is just over 10 years old. The average mileage is approximately 100,000 miles.

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Reductions	Balance at June 30, 2023
Governmental Activities:				
Non-depreciable Capital Assets:				
Land	\$4,528,593	\$242,010	\$-	\$4,770,603
Construction in progress	48,634,981	22,510,398	28,447,986	42,697,393
Total Non-depreciable Capital Assets	\$53,163,574	\$22,752,408	\$28,447,986	\$47,467,996
Depreciable Capital Assets:				
Buildings and building improvements	\$87,763,337	\$5,621,955	\$-	\$93,352,292
Improvements other than buildings	8,832,708	-	-	8,832,708
Machinery and equipment	29,832,230	18,073,459	124,813	47,780,876
Vehicles	11,276,141	1,746,527	445,598	12,577,070
Infrastructure	344,013,734	5,047,883	-	349,061,617
Total Depreciable Capital Assets	\$481,691,150	\$30,489,824	\$570,411	\$511,610,563
Less Accumulated Depreciation for:				
Buildings and building improvements	\$32,287,295	\$1,737,171	\$-	\$34,024,466
Improvements other than buildings	1,221,537	273,106	-	1,494,643
Machinery and equipment	19,528,664	3,081,189	124,813	22,485,040
Vehicles	7,014,818	1,110,274	445,598	7,679,494
Infrastructure	\$303,728,828	3,014,553	-	306,743,381
Total Accumulated Depreciation	\$363,781,142	\$9,216,293	\$570,411	\$372,427,024
Total Depreciable Capital Assets, Net	\$117,910,008	\$21,273,531	\$-	\$139,183,539
Governmental Capital Assets, Net	\$171,073,582	\$44,025,939	\$28,447,986	\$186,651,535

CAPITAL IMPROVEMENT

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Reductions	Balance at June 30, 2023
Business-Type Activities:				
Non-depreciable Capital Assets:				
Land	\$3,207,293	\$-	\$-	\$3,207,793
Construction in progress	9,528,500	3,067,571	10,733,487	1,862,584
Total Non-depreciable Capital Assets	\$12,736,293	\$3,067,571	\$10,733,487	\$5,077,377
Depreciable Capital Assets:				
Water and sewer infrastructure	\$72,677,026	\$10,651,778	\$-	\$83,328,804
Machinery and equipment	4,034,777	177,803	-	4,212,580
Vehicles	817,784	-	28,797	788,987
Total Depreciable Capital Assets	\$77,529,587	\$10,829,581	\$28,797	\$88,330,371
Less Accumulated Depreciation for:				
Water and sewer infrastructure	\$29,798,639	\$1,605,499	\$-	\$31,404,138
Machinery and equipment	2,060,055	231,566	-	2,291,621
Vehicles	612,838	64,647	28,797	648,688
Total Accumulated Depreciation	\$32,471,532	\$1,901,712	\$28,797	\$34,344,447
Total Depreciable Capital Assets, Net	\$45,058,055	\$8,927,869	\$-	\$53,985,924
Business-Type Capital Assets, Net	\$57,794,348	\$11,995,440	\$10,733,487	\$59,056,301

CAPITAL IMPROVEMENT

Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Ambulance Replacement	\$240,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Building Improvements	300,000	300,000	300,000	300,000	300,000	300,000
Equipment	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Jail Improvements	4,000,000	-	-	-	-	-
Parks and Recreation	3,380,000	3,380,000	1,982,000	-	-	-
Road Equipment	391,000	391,000	391,000	-	-	-
Roads, Streets & Bridges	10,231,000	10,231,000	7,850,000	4,500,000	4,500,000	4,500,000
Senior Citizen Center	-	2,500,000	-	-	-	-
Water/Sewer Improvement	13,731,000	15,731,000	5,350,000	-	-	-
	\$34,523,000	\$32,535,500	\$18,373,000	\$7,300,000	\$7,300,000	\$7,300,000
Revenues						
ARP Fiscal Recovery Fund	\$10,000,000	\$12,804,740	-	-	-	-
Emergency Comm Fund	74,200	-	-	-	-	-
Fire Services Fund	1,207,980	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
General Fund	456,840	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Public Roads – LMIG Fund	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
SPLOST VIII Fund	18,012,730	12,330,760	10,973,000			
TSPLOST Fund	3,300,000	3,300,000	3,300,000	3,200,000	3,200,000	3,200,000
Water/Sewer Fund	171,250	300,000	300,000	300,000	300,000	300,000
	\$34,523,000	\$32,535,500	\$18,373,000	\$7,300,000	\$7,300,000	\$7,300,000

While the above plan continues through FY 2030, 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.

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GENERAL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Taxes:							
Alternative Ad Valorem	-	78	83	-	-	-	0.00%
Heavy Duty	4	4	3	4	4	4	0.00%
Intangible	1,040	1,076	649	700	700	500	(28.57)%
Local Option Sales Tax	16,020	16,732	17,496	17,000	17,000	17,750	4.41%
Mobile Homes	195	197	201	200	200	190	(5.00)%
Motor Vehicle	372	288	273	275	275	235	(14.55)%
Not on Digest	16	4	26	10	10	18	75%
Payment in Lieu of Tax	84	108	-	75	75	75	0.00%
Penalties & Interest	428	359	286	300	300	300	0.00%
Prior Year	740	294	467	450	450	415	(7.87)%
Property Tax	24,905	25,237	25,823	24,225	24,225	25,500	5.26%
Property Tax – Industrial	3,215	3,322	3,527	3,350	3,350	3,350	0.00%
Property Tax – Recreation	4,019	4,041	4,408	4,250	4,250	4,250	0.00%
Public Utility	1,379	1,407	1,155	1,350	1,350	1,100	(18.52)%
Real Estate Transfer	263	352	271	275	275	250	(9.09)%
Special Assessment Tax	1	-	-	-	-	-	0.00%
Timber Tax	43	71	46	50	50	50	0.00%
Title Ad Valorem Tax	5,229	5,170	5,494	5,450	5,450	5,750	5.50%
	57,953	58,846	60,208	57,964	57,964	59,736	3.06%
Licenses & Permits:							
NPDES – Stormwater	59	-	12	10	10	12	20.00%
	59	-	12	10	10	12	20.00%
Intergovernmental:							
Ankle Monitoring	7	8	7	7	7	6	(10.71)%
Coronavirus Relief	2,859	-	-	-	-	-	0.00%
FEMA	-	3	120	-	-	-	0.00%
GEMA	33	33	29	29	29	29	0.00%
Georgia DOT – Mowing	47	47	23	-	-	-	0.00%
Indigent Defense	36	34	29	30	30	25	(16.67)%
Juvenile Judge Comp	39	39	39	39	39	45	15.48%
Law Clerk	22	24	32	32	32	32	0.00%
Probation	522	495	587	500	500	500	0.00%
Tax Commissioner – FICA	25	-	-	-	-	-	0.00%
	3,589	688	868	637	637	637	0.04%

GENERAL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Animal Services	70	77	70	75	75	65	(13.33)%
Bird Supper	-	3	10	8	8	3	(66.67)%
Board of Elections	-	46	25	45	45	-	(100.00)%
BOC – Credit Cards	1	-	-	-	-	-	0.00%
Clerk of Court	710	702	578	600	600	550	(8.33)%
Dasher – Sheriff’s Patrol	10	10	10	10	10	10	0.00%
DUI Court Participation	2	1	-	-	-	-	0.00%
Engineering – Encroachment	-	-	-	-	-	200	100.00%
Engineering – Plan Review	-	-	4	4	4	3	(28.57)%
Evidence Tapes	1	-	-	-	-	-	0.00%
FIFAs	90	102	102	100	100	100	0.00%
Lake Park – Sheriff’s Patrol	3	3	3	3	3	3	0.00%
LCSO – Bond Fees	59	58	58	60	60	45	(25.00)%
LCSO – COAM	6	-	-	-	-	-	0.00%
LCSO – Fingerprinting	47	26	18	25	25	18	(30.00)%
LCSO – Investigations	24	25	22	22	22	25	13.64%
LCSO – Jail Inmate Medical	5	21	13	8	8	9	20.00%
LCSO – Other	9	9	10	8	8	10	33.33%
LCSO – Resource Officer	820	855	967	945	945	1,050	11.11%
LCSO – Sheriff Fees	70	70	71	65	65	75	15.38%
LCSO – Work Detail	4	-	1	-	-	-	0.00%
Magistrate Court	370	422	562	500	500	575	15.00%
Other Gov – ADR	23	7	16	20	20	25	25.00%
Other Gov – Prisoner	457	411	400	350	350	275	(21.43)%
Probate Court	224	212	188	200	200	185	(7.50)%
Public Works – Admin	30	6	5	5	5	8	38.89%
Public Works – Culverts	103	101	117	100	100	115	15.00%
Public Works – Signs	1	-	1	-	-	-	0.00%
Rent – 4-H	16	31	39	25	25	30	20.00%
Rent – Civic Center	(3)	2	5	2	2	8	275.00%
Rent – Other	640	641	624	625	625	725	16.00%
Return Payment Fees	2	-	4	2	2	3	25.00%
Tax Commissioner Fees	370	375	410	375	375	400	6.67%
Valdosta – Prisoner	159	211	219	200	200	225	12.50%
	4,322	4,427	4,551	4,380	4,380	4,737	8.14%

GENERAL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Fines & Forfeitures:							
State Court	2,850	2,608	2,344	2,450	2,450	2,100	(14.29)%
Superior Court	196	259	304	225	225	225	0.00%
	3,045	2,867	2,648	2,675	2,675	2,325	(13.08)%
Miscellaneous:							
Contributions – Animal	6	7	6	-	-	-	0.00%
Contributions – Misc	-	-	5	-	-	-	0.00%
General Surplus Sales	39	295	34	50	50	50	0.00%
Insurance Reimbursement	68	78	107	-	-	-	0.00%
Interest Income	23	26	1,116	750	750	1,500	100.00%
Miscellaneous – Other	11	10	12	10	10	12	20.00%
Miscellaneous – Vendor	8	9	15	8	8	10	33.33%
	156	425	1,295	818	818	1,572	92.29%
Operating Transfers:							
Transfers – Emergency Comm	160	160	160	160	160	160	0.00%
Transfers – Intergov Grants	-	6	-	-	-	-	0.00%
Transfers – Landfill	150	150	150	150	150	150	0.00%
Transfers – Special Services	325	325	325	325	325	325	0.00%
Transfers – Water/Sewer	450	450	450	450	450	450	0.00%
	1,085	1,085	1,085	1,085	1,085	1,085	0.00%
Total Revenues	70,210	68,337	70,667	67,569	67,569	70,105	3.75%

GENERAL FUND – REVENUES CHARTS

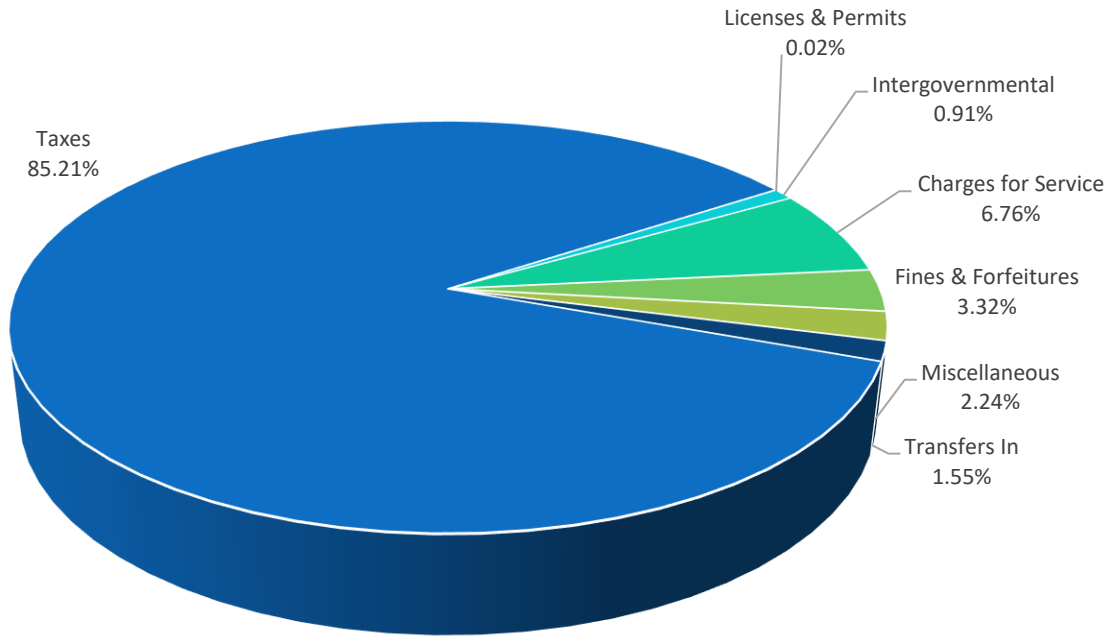


Figure 33 - General Fund - Revenues by Source

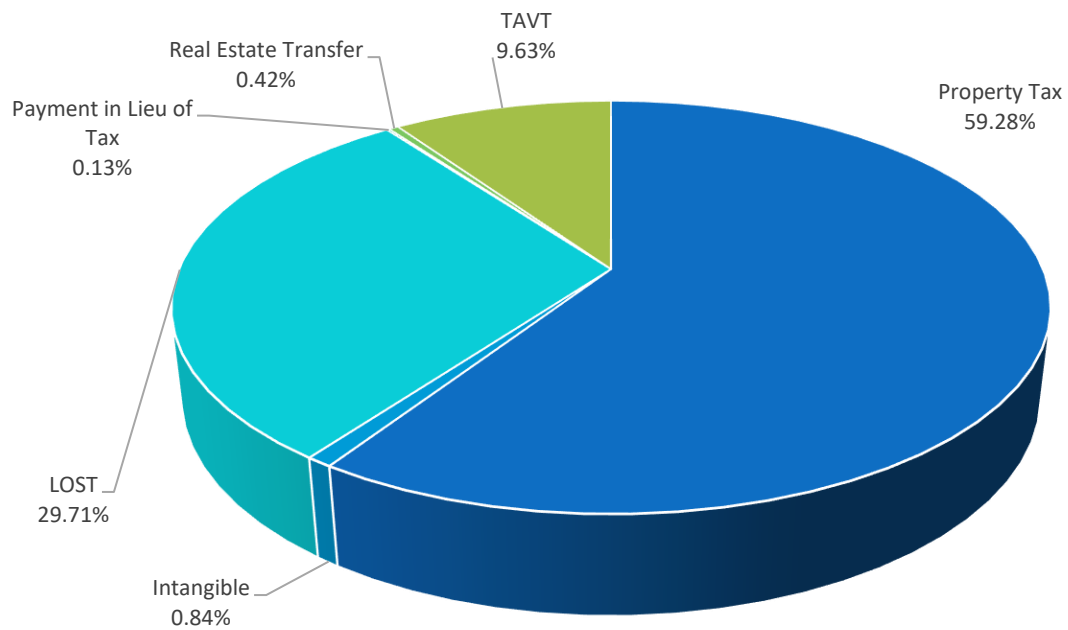


Figure 34 - General Fund - Tax Revenues by Type

GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	5,114	5,164	5,463	5,082	5,159	5,324	4.76%
Life Insurance	40	38	29	41	46	43	4.78%
Other Employee Benefits	35	37	38	47	47	47	0.00%
Retirement	3,611	3,437	3,402	3,481	4,033	3,839	10.28%
Salaries – Early Voting	-	31	31	84	31	28	(66.81)%
Salaries – Non-standard	-	33	53	-	-	-	0.00%
Salaries – Overtime	-	588	630	58	61	61	4.55%
Salaries – Poll Workers	-	52	107	164	67	50	(69.44)%
Salaries – Regular	20,665	21,022	21,517	24,556	27,979	27,028	10.07%
Social Security	1,491	1,557	1,590	1,778	2,053	1,955	9.95%
Workers Compensation	276	290	977	316	387	356	12.53%
	31,232	32,250	33,836	35,607	39,862	38,730	8.77%
Services & Contracts:							
Advertising	13	12	17	24	28	20	(18.43)%
Appropriations	13,338	14,700	13,615	13,508	14,835	13,350	(1.17)%
Bird Supper	-	16	16	15	15	15	0.00%
Commission Projects	9	21	27	25	29	25	0.00%
Commission Retreat	8	11	7	10	15	15	50.00%
Cont Services – Animal	52	56	50	55	55	50	(9.09)%
Cont Services – Georgia	120	136	223	196	234	182	(6.77)%
Cont Services – Grant Match	17	21	43	50	60	60	20.37%
Cont Services – K-9 Services	4	4	-	-	-	-	0.00%
Cont Services – Other	2,049	1,993	2,169	2,543	3,183	2,992	17.66%
Cont Services – Pauper	3	8	11	3	3	3	0.00%
Court Costs	224	184	181	172	177	173	0.58%
Dues – Professional	32	33	40	40	43	42	6.08%
Ed & Training – Seminar	44	55	47	99	129	89	(9.51)%
Ed & Training – Travel	36	79	87	122	174	124	1.29%
Employee Testing	20	24	23	20	43	43	112.50%
Facilities – Repair/Maint	177	219	337	254	347	192	(24.66)%
Fees – Organizations	1	1	1	1	1	1	(51.57)%
GBI Fees	1	1	-	1	1	1	0.00%
Holiday Programs	21	24	40	28	52	28	(0.89)%
Indigent – Legal	65	75	74	87	109	78	(9.83)%
Indigent – Legal – DUI Court	1	1	1	1	1	1	0.00%
Judgements & Damages	22	26	22	25	25	25	0.00%
Jury Witness	16	65	65	65	65	65	0.00%
Medical Supplies & Shots	1	1	4	2	3	3	59.34%

GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Services & Contracts:							
Other Equip – Repair/Maint	26	131	121	121	313	133	9.92%
Postage & Shipping	160	161	199	161	163	146	(9.71)%
Printing	24	48	46	96	88	69	(27.76)%
Prisoner – Feeding	786	810	947	945	945	945	0.00%
Prisoner – Medical	1,412	2,464	3,340	3,146	3,146	3,146	0.00%
Prisoner – Other	-	-	2	1	1	1	50.00%
Professional Services	1,139	1,119	1,169	1,179	1,181	1,109	(5.98)%
Property & Casualty Premium	818	781	899	899	982	982	9.29%
Public Safety Radio System	-	-	-	-	-	326	100.00%
Public Works Week	1	1	-	3	3	3	(16.67)%
Rent/Lease	22	12	13	14	13	13	(9.91)%
Road Maint – Asphalt	35	44	32	48	48	45	(6.25)%
Road Maint – Culverts	103	109	158	50	100	100	100.00%
Road Maint – Other	189	332	219	200	180	180	(10.00)%
Road Maint – Signs	35	36	42	35	40	40	14.29%
Statutory Allowance	4	4	2	4	4	-	(100.00)%
Subscriptions	6	8	9	10	10	12	17.48%
Travel	7	16	14	23	39	19	(19.79)%
Unemployment Benefits	9	8	-	12	12	10	(16.67)%
Uniforms	54	45	65	55	73	70	27.35%
Vehicle – Repair/Maint	13	14	14	12	16	16	34.33%
	21,113	23,907	24,391	24,358	26,981	24,939	2.38%
Fleet Rentals:							
Fleet Rental	2,252	2,301	3,713	2,119	2,694	2,381	12.35%
Technology Fleet Rental	720	705	1,071	700	700	730	4.29%
	2,973	3,006	4,784	2,819	3,394	3,111	10.34%
Utilities:							
Utilities – Cable TV	1	1	1	1	1	2	14.81%
Utilities – Cell Phones	117	111	96	125	126	138	10.11%
Utilities – Electricity	847	852	710	772	772	805	4.39%
Utilities – LP Fuel	1	1	1	1	1	1	16.88%
Utilities – Natural Gas	46	70	77	61	61	34	(44.40)%
Utilities – Telephones	84	40	41	41	41	39	(4.48)%
Utilities – Water	103	95	289	105	105	106	1.38%
	1,198	1,169	1,216	1,106	1,106	1,125	1.76%

GENERAL FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Supplies & Materials:							
Chemical Supplies	2	3	1	3	3	3	0.00%
Clerk Supplies	-	-	1	-	-	-	0.00%
Commission Supplies	2	-	1	2	2	2	0.00%
DARE Supplies	4	5	-	-	-	-	0.00%
Election Supplies	6	50	25	45	47	32	(28.76)%
Janitorial Supplies	51	65	62	60	66	63	4.81%
Office Supplies	93	85	104	103	114	102	(1.39)%
Program Supplies	182	130	129	135	164	127	(5.79)%
Safety Items	5	6	22	11	9	9	(14.01)%
Small Tools & Equipment	190	126	156	204	328	142	(30.40)%
	536	471	501	561	733	479	(14.72)%
Capital Outlay:							
Computer Equipment	509	228	529	784	361	190	(75.77)%
New Construction	61	27	1,687	142	-	-	(100.00)%
Other Capital Equipment	99	76	51	78	-	-	(100.00)%
Rolling Stock	150	205	180	240	905	267	11.18%
	819	537	2,447	1,244	1,266	457	(63.27)%
Debt Service:							
Bond – Insurance & Fees	-	1	-	-	-	-	(100.00)%
Bond Interest	108	89	60	30	30	30	0.00%
Bond Principal	940	960	990	1,020	1,020	-	(100.00)%
Other Interest	147	-	-	657	657	-	(100.00)%
Other Principal	-	-	-	142	142	-	(100.00)%
	1,195	1,050	1,050	1,850	1,850	30	(98.37)%
Operating Transfers:							
Transfers – Emergency Comm	984	1,149	2,068	1,009	1,009	1,233	22.18%
Transfers – Quiet Pines	-	-	100	-	-	-	0.00%
	984	1,149	2,168	1,009	1,009	1,233	22.18%
Total Expenditures	60,050	63,539	70,393	68,556	76,203	70,105	2.26%

GENERAL FUND – EXPENDITURE CHARTS

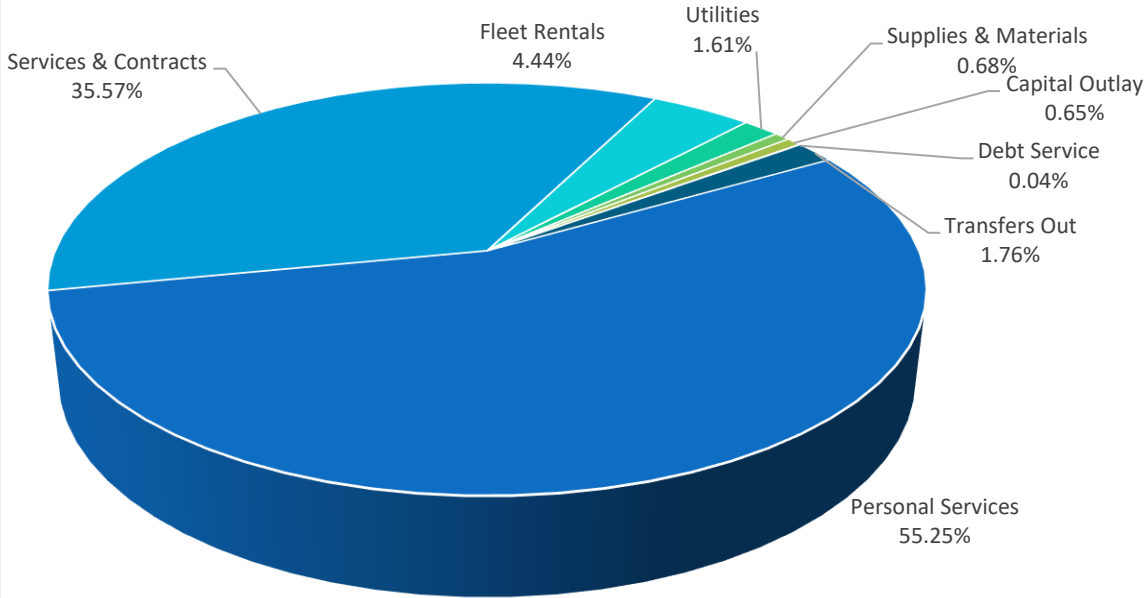


Figure 35 - General Fund - Expenditures by Type

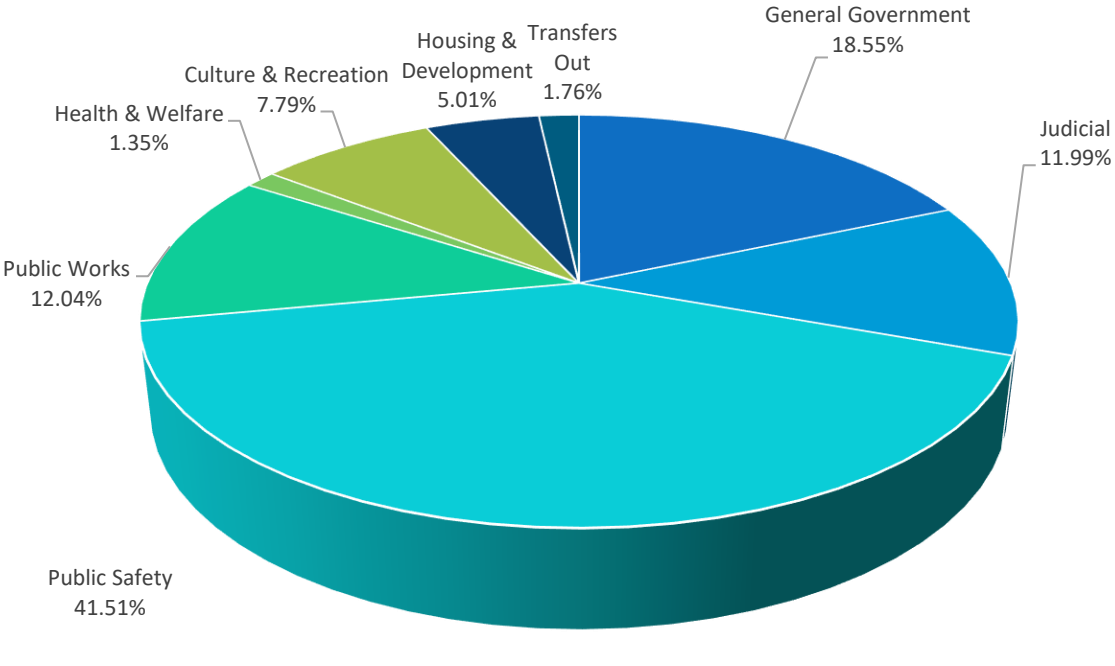


Figure 36 - General Fund - Expenditures by Function

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	170,813	170,843	196,049	214,104	226,367	12,263	5.73%
Services & Contracts	39,341	73,179	81,797	91,254	200,411	109,157	119.62%
Fleet Rentals	2,755	3,205	4,656	3,033	3,443	410	13.52%
Utilities	533	2,534	2,760	2,775	2,775	-	0.00%
Supplies & Materials	8,602	411	2,193	2,000	1,750	(250)	(12.50)%
	222,043	250,171	287,455	313,166	434,746	121,580	38.82%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
6	6	6	6	6	6	6	-

BOARD OF COMMISSIONERS

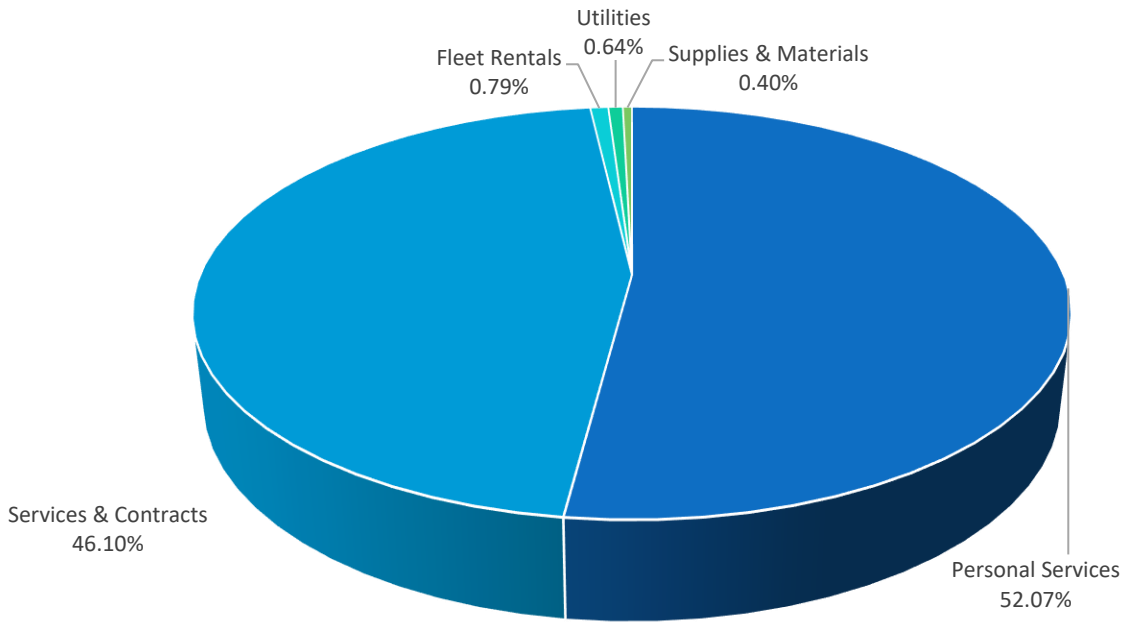


Figure 37 - Board of Commissioners - Expenditures by Type

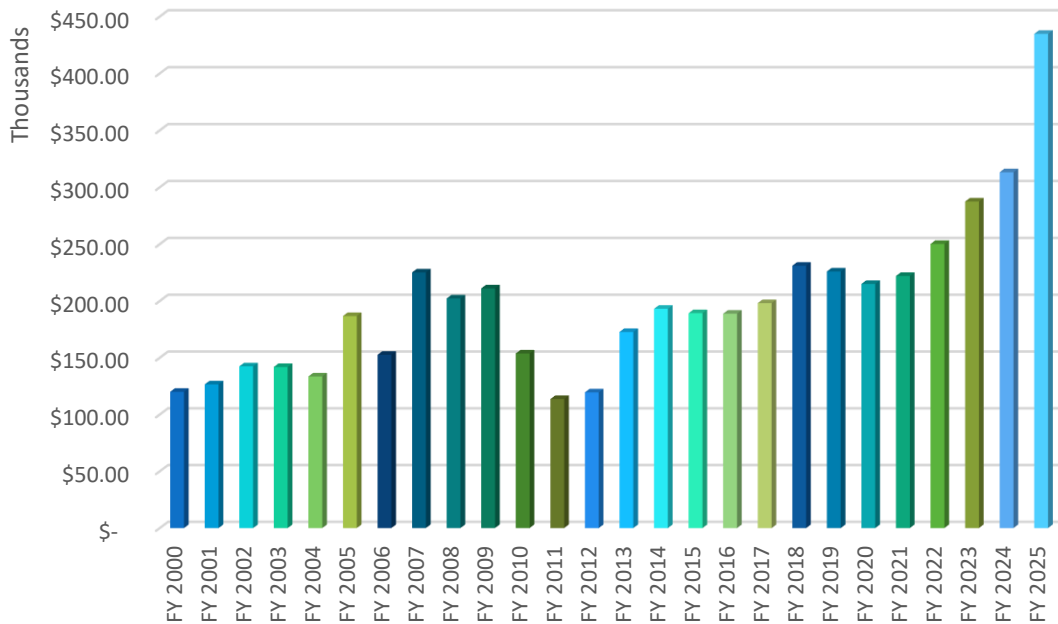


Figure 38 - Board of Commissioners - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	25,775	91,529	126,829	144,429	17,600	13.88%
Services & Contracts	-	1,097	2,380	6,435	4,335	(2,100)	(32.63)%
Fleet Rentals	-	-	1,354	934	1,065	131	14.03%
Utilities	-	185	484	500	500	-	0.00%
Supplies & Materials	-	816	929	1,500	750	(750)	(50.00)%
	-	27,874	96,675	136,198	151,079	14,881	10.93%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
-	1	1	1.5	1.5	1.5	1.5	-

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

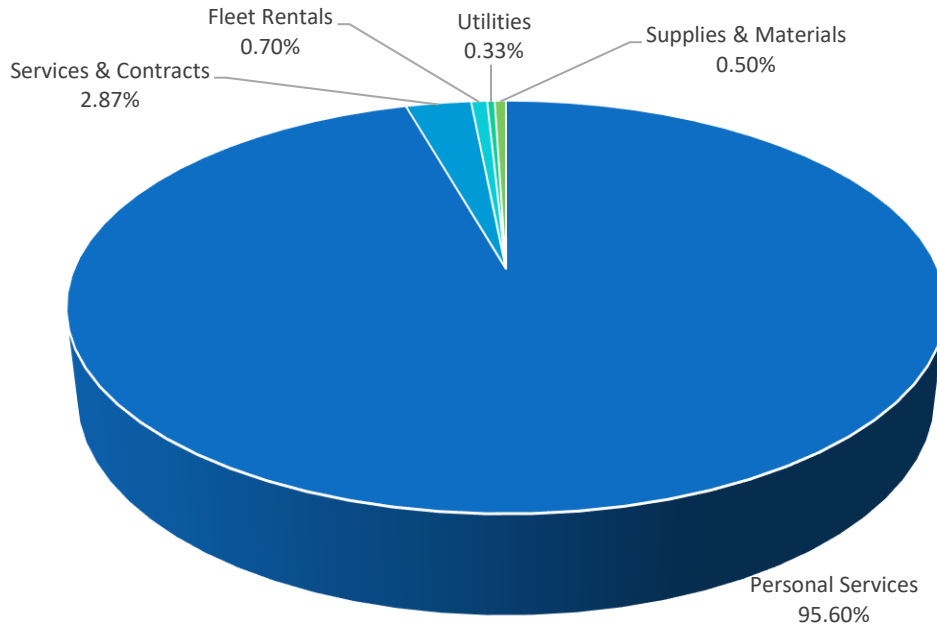


Figure 39 - Community Development - Expenditures by Type

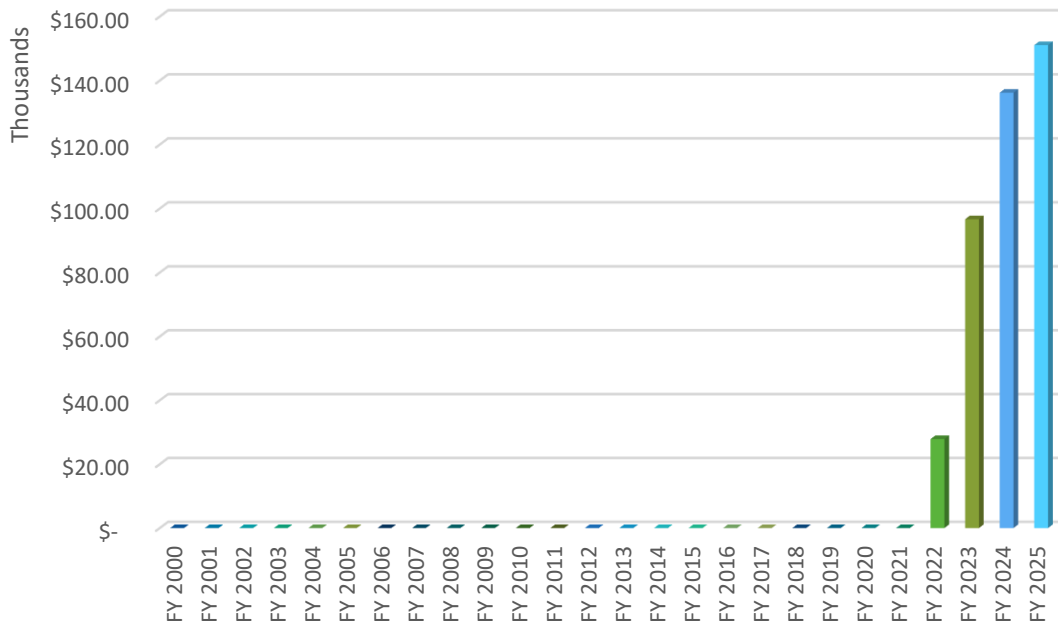


Figure 40 - Community Development - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	260,049	227,908	237,037	245,386	261,034	15,648	6.38%
Services & Contracts	4,528	6,814	7,033	63,789	43,227	(20,562)	(32.23)%
Fleet Rentals	2,716	3,034	5,027	3,355	4,009	654	19.49%
Utilities	630	455	494	511	511	-	0.00%
Supplies & Materials	14,867	641	1,665	1,225	1,100	(125)	(10.20)%
Capital Outlay	26,847	26,695	28,030	-	-	-	0.00%
	309,638	265,547	279,286	314,266	309,881	(4,385)	(1.40)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
4	3	4	3	3	3	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce open record requests by improving content of the county website	20%	20%	20%	Education Financial Service
Measure: % reduction in open records requests				
Goal: To ensure compliance with all open meeting law requirements	-	-	-	Service
Measure: # of violations of open meeting requirements				
Goal: To add additional information to the intranet module to meet communication needs of employees	20%	40%	50%	Safety Quality of Life Education Financial Service
Measure: % of development of an environment that contains a presence for all county departments that provide employee services				

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COUNTY CLERK

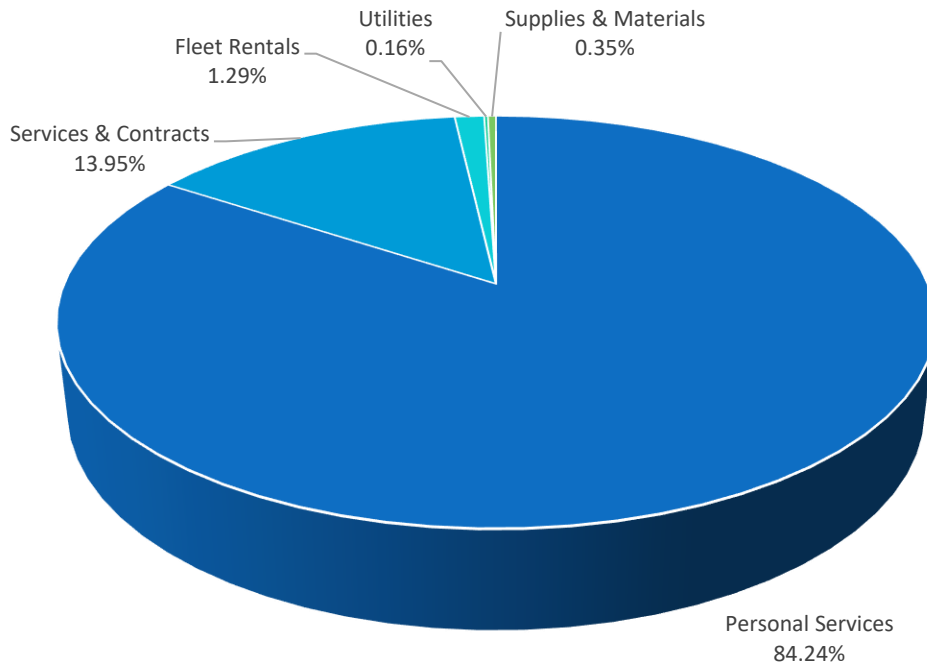


Figure 41 - County Clerk - Expenditures by Type

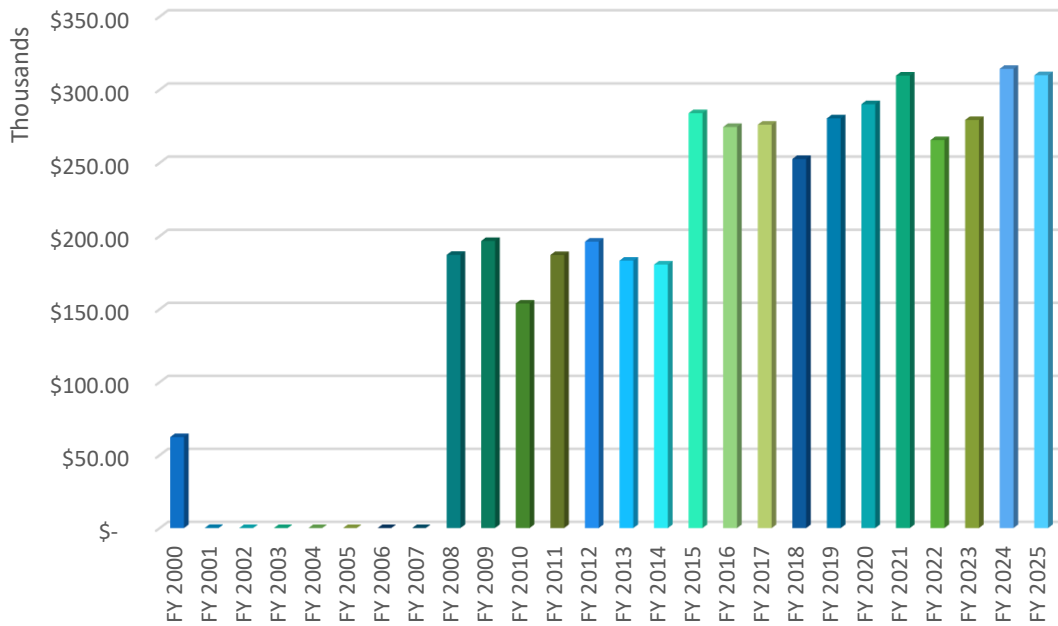


Figure 42 - County Clerk - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	317,681	239,103	258,569	251,299	274,414	23,115	9.20%
Services & Contracts	107,127	108,980	17,133	18,814	16,948	(1,866)	(9.92)%
Fleet Rentals	5,154	10,572	7,750	11,668	8,006	(3,662)	(31.38)%
Utilities	1,030	915	988	1,007	1,007	-	0.00%
Supplies & Materials	4,744	2,242	3,802	12,500	2,300	(10,200)	(81.60)%
	435,736	361,812	288,242	295,288	302,675	7,387	2.50%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
1	1	1	1	1	1	1	-

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To present a balanced budget by May 1 st	No	Yes	Yes	Financial
Measure: Budget submitted by May 1 st				
Goal: To reduce citizen complaints by 5%	5%	5%	5%	Service
Measure: % reduction in citizen complaints				
Goal: To answer citizen complaints within three business days 95% of time	95%	95%	97%	Service
Measure: % of complaints answered within three business days				
Goal: To maintain or exceed 80% compliance with department reporting quarterly to the Board	90%	90%	90%	Service
Measure: % of departments reporting quarterly				

COUNTY MANAGER

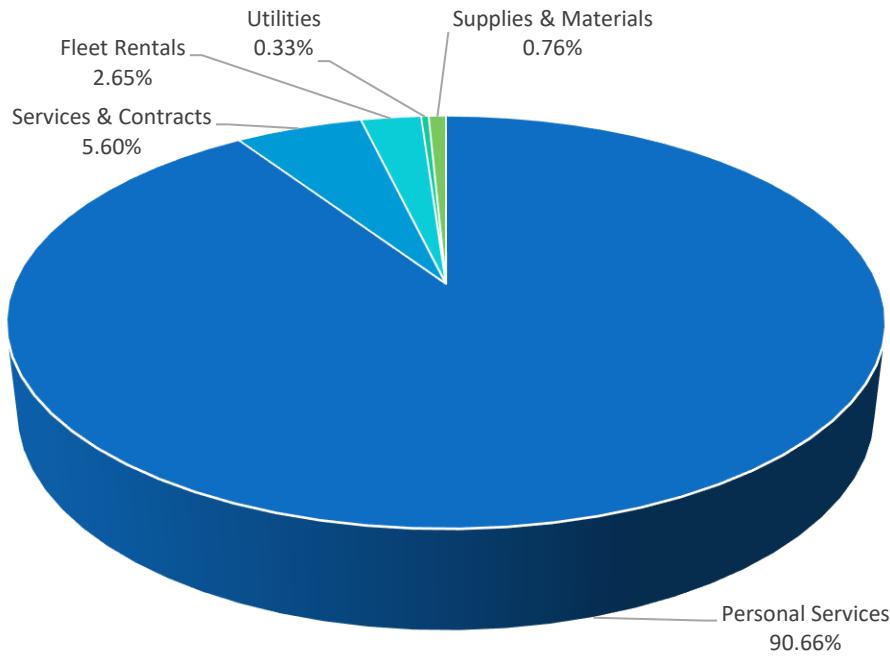


Figure 43 - County Manager - Expenditures by Type

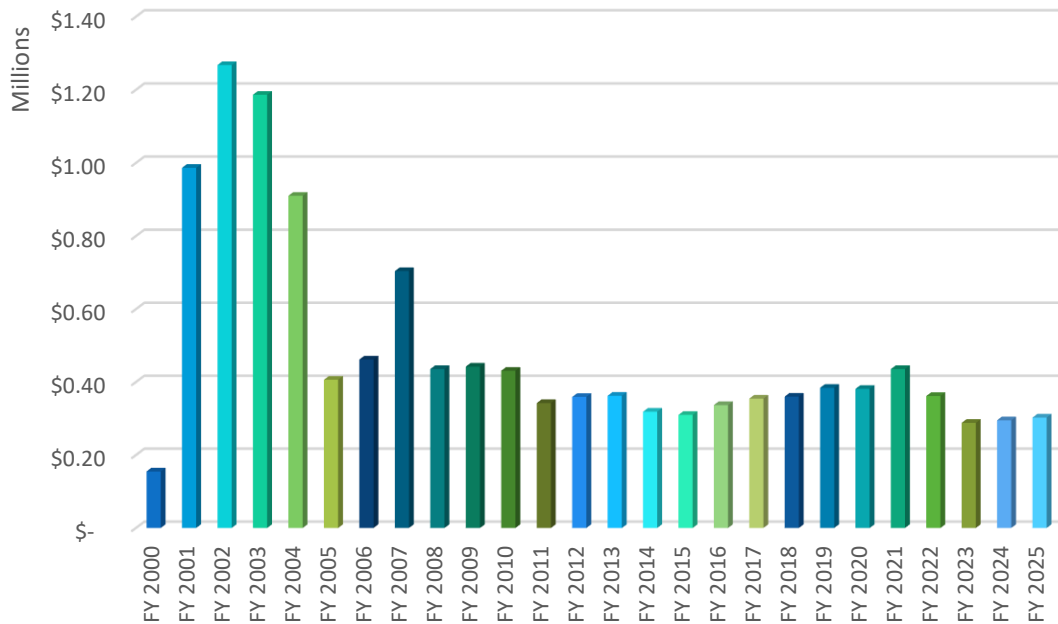


Figure 44 - County Manager - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	437,734	546,920	730,943	717,609	560,789	(156,820)	(21.85)%
Services & Contracts	38,348	178,836	142,504	177,302	175,924	(1,378)	(0.78)%
Fleet Rentals	13,393	13,278	18,096	11,985	13,875	1,890	15.77%
Utilities	1,225	1,111	1,705	1,695	3,170	1,475	87.02%
Supplies & Materials	10,874	58,890	56,964	85,476	36,950	(48,526)	(56.77)%
Capital Outlay	14,443	-	(929)	13,900	-	(13,900)	(100.00)%
	516,016	799,034	949,283	1,007,967	790,708	(217,259)	(21.55)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
10	10	11	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To increase early voting turnout by 5% annually	80%	75%	75%	Service
Measure: % of voters voting prior to election day				
Goal: To maintain average wait times below the national average of 13 minutes	95%	95%	100%	Service
Measure: % of time the average wait time is less than 13 minutes				
Goal: To maintain 100% error free rating on all elections	100%	100%	100%	Service
Measure: % of time where applications equal ballots cast and counted				
Goal: To conduct risk limiting audits with 100% accuracy	100%	100%	100%	Service
Measure: % of time where applications equal ballots cast and counted and votes per candidate match all other counts				
Goal: To conduct recounts with 100% accuracy	100%	100%	100%	Service
Measure: % of time where applications equal credit votes equals ballots cast and counted and votes per candidate match all other counts				

BOARD OF ELECTIONS

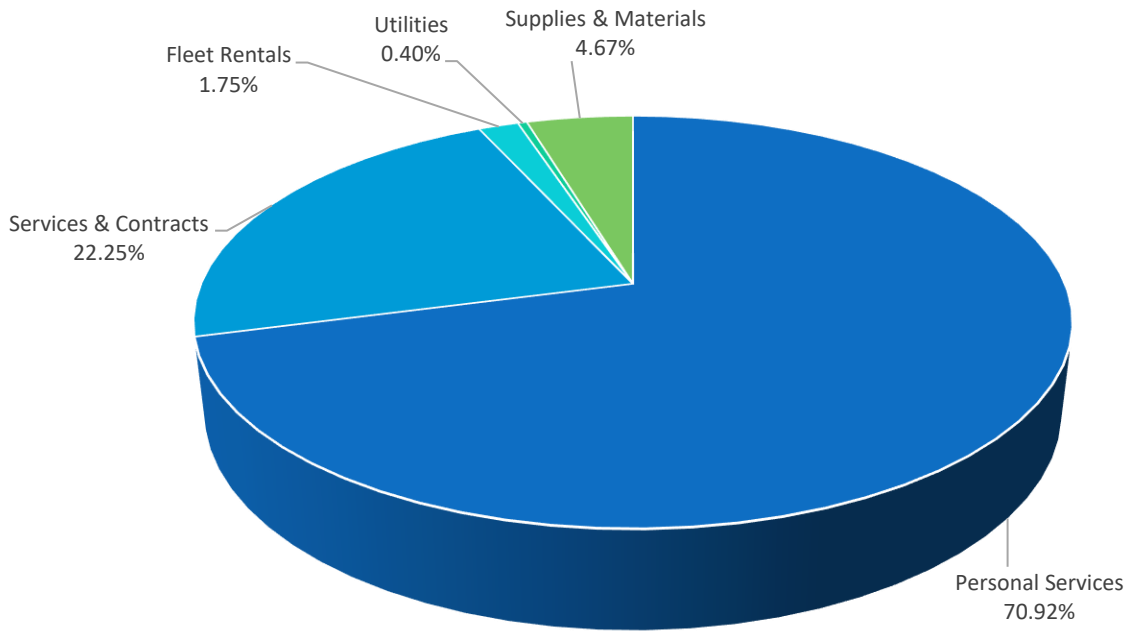


Figure 45 - Board of Elections - Expenditures by Type

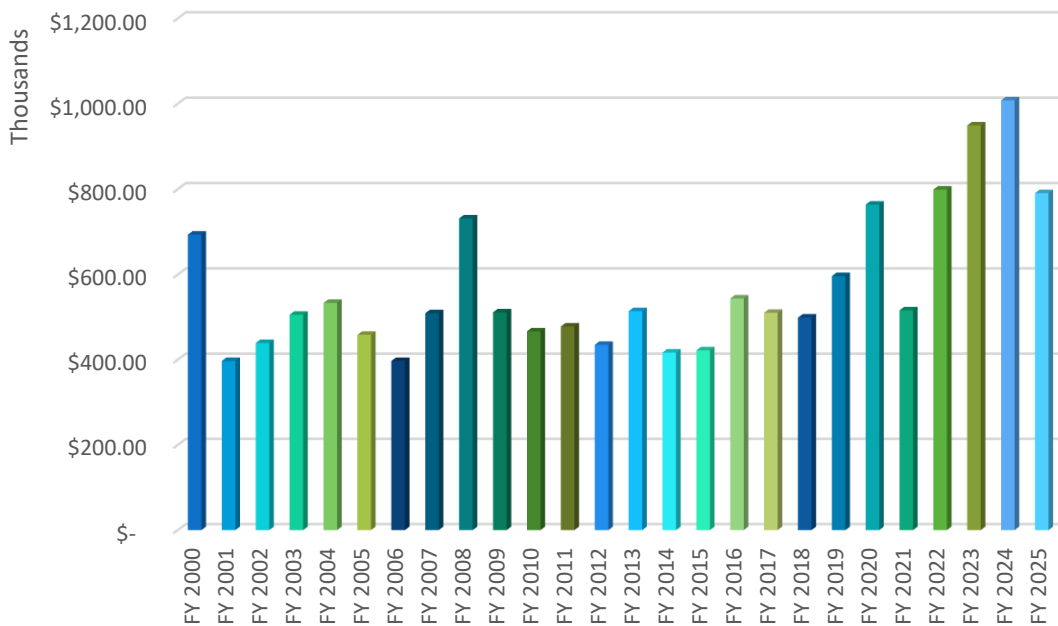


Figure 46 - Board of Elections - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	599,025	625,318	562,291	779,175	848,200	69,025	8.86%
Services & Contracts	135,190	124,646	128,247	162,729	152,669	(10,060)	(6.18)%
Fleet Rentals	6,481	8,043	12,025	8,802	10,443	1,641	18.64%
Utilities	537	519	529	550	1,150	600	109.09%
Supplies & Materials	9,577	2,849	3,947	3,300	3,200	(100)	(3.03)%
	750,810	761,375	707,040	954,556	1,015,662	61,106	6.40%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
8	9	9	9	10	10	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce overspending due to errors on grants by 10% annually	10%	10%	10%	Education Financial
Measure: % of grant overspending reduced				
Goal: To develop a county-wide system for tracking performance measures	95%	95%	97%	Financial Service
Measure: % of departments complying with requests for performance measures				
Goal: To reduce outstanding licenses to less than 1% within 60 days of due date	>1%	>1%	>1%	Education Financial Service
Measure: % of licenses outstanding 60 days from due date				

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FINANCE

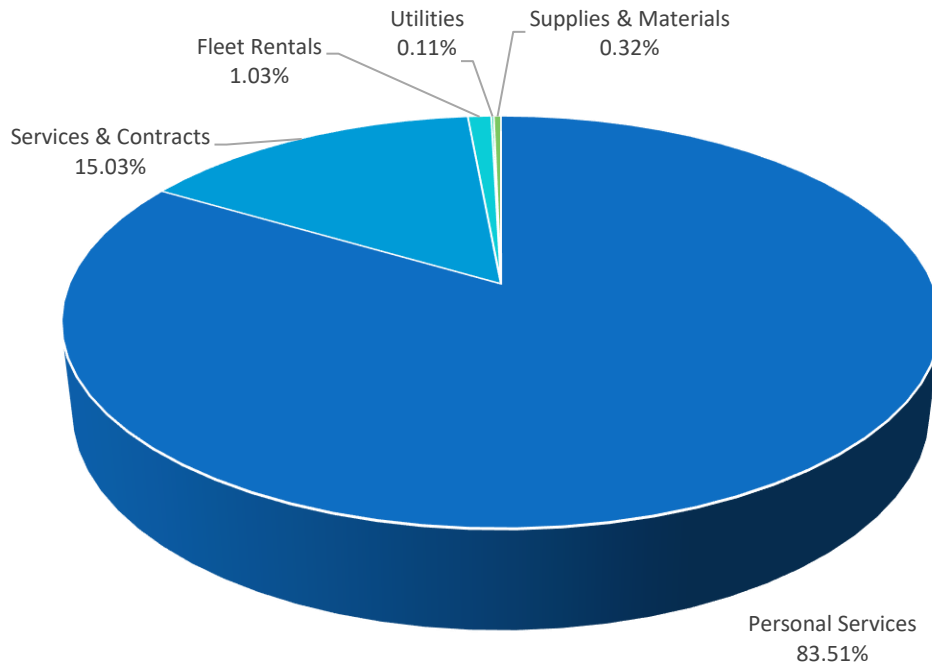


Figure 47 - Finance - Expenditures by Type

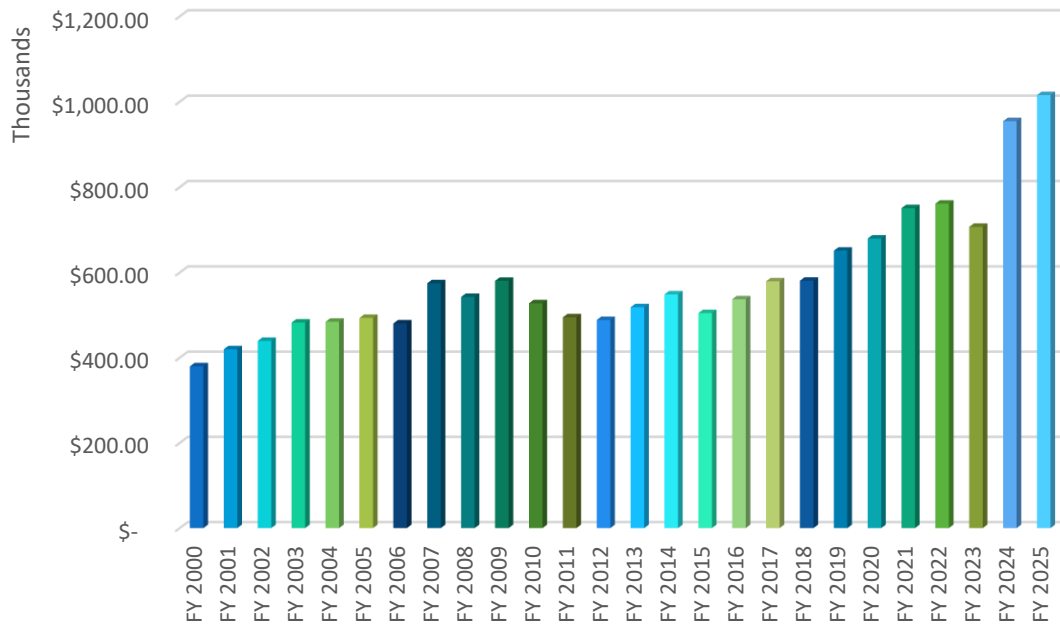


Figure 48 - Finance - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	343,874	417,048	444,096	492,876	515,434	22,558	4.58%
Services & Contracts	939,403	852,643	965,517	985,751	1,089,237	103,486	10.50%
Fleet Rentals	3,359	3,635	6,156	3,809	4,355	546	14.33%
Utilities	743	700	738	756	756	-	0.00%
Supplies & Materials	2,490	2,922	3,532	3,000	3,000	-	0.00%
	1,289,869	1,276,948	1,419,679	1,486,192	1,612,782	126,590	8.52%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
4	5	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To qualify annually for the safety incentive discounts for workers compensation	100%	100%	100%	Financial
Measure: % of discounts qualified for				
Goal: To qualify annually for ACCG's IRMA safety and dividend credits for liability premiums	100%	100%	100%	Financial
Measure: % of discounts qualified for				
Goal: To increase participation in the wellness program	88%	90%	93%	Quality of Life Education Financial Service
Measure: % of employees participating in the wellness program				

HUMAN RESOURCES

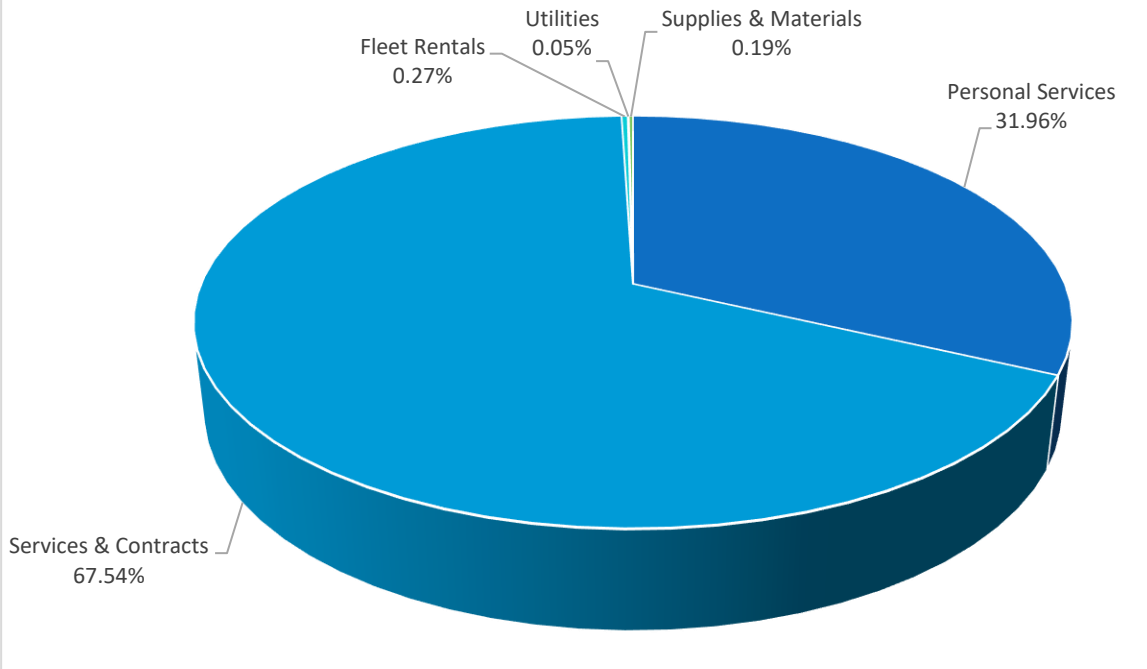


Figure 49 - Human Resources - Expenditures by Type

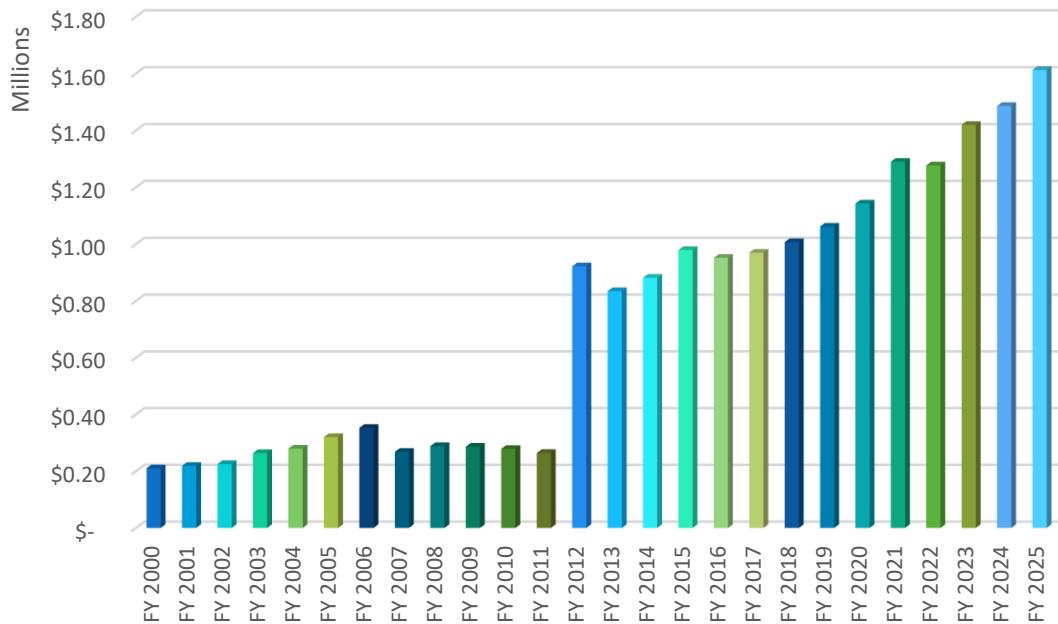


Figure 50 - Human Resources - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	754,768	780,702	825,127	855,861	896,067	40,206	4.70%
Services & Contracts	389,280	458,795	479,757	675,705	702,005	26,300	3.89%
Fleet Rentals	18,367	24,125	25,814	22,286	20,667	(1,619)	(7.26)%
Utilities	5,742	5,240	5,697	5,745	5,745	-	0.00%
Supplies & Materials	11,950	7,336	10,830	41,000	41,000	-	0.00%
Capital Outlay	49,206	166,530	529,237	150,000	190,000	40,000	26.67%
Debt Service	147,090	-	-	-	-	-	0.00%
	1,376,403	1,442,727	1,876,462	1,750,597	1,855,484	104,887	5.99%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
8	10	10	8	8	11	8	-

Annual Department Goals:

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

INFORMATION TECHNOLOGY SERVICES

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To maintain 99.9999% network uptime	100%	95%	100%	Financial Service
Measure: % of network uptime				
Goal: To provide 8x5 service live at the help desk	75%	75%	80%	Financial Service
Measure: % of help desk live support available				
Goal: To provide 24/7 support within 15 minutes for priority one incidents	95%	95%	95%	Financial Service
Measure: % of callbacks made within 15 minutes for priority one incidents				
Goal: To reduce the % of employee fails on cybersecurity testing	20%	2%	>1%	Education Financial
Measure: % of employees failing cybersecurity testing				

INFORMATION TECHNOLOGY SERVICES

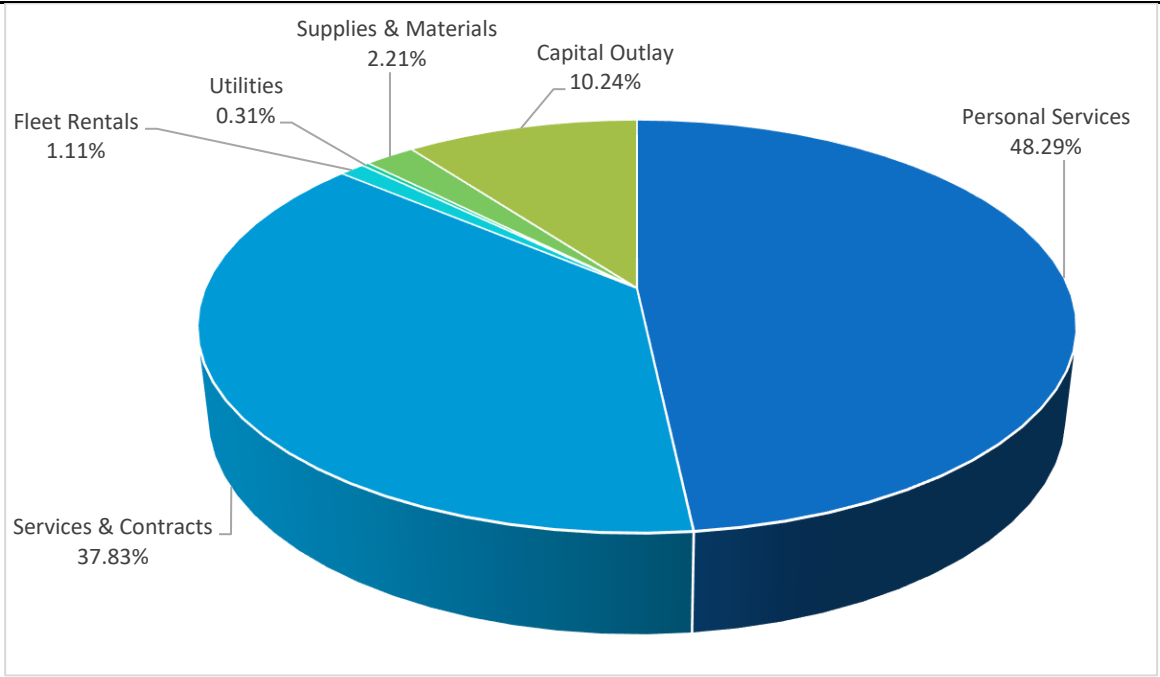


Figure 51 - Information Technology Services - Expenditures by Type

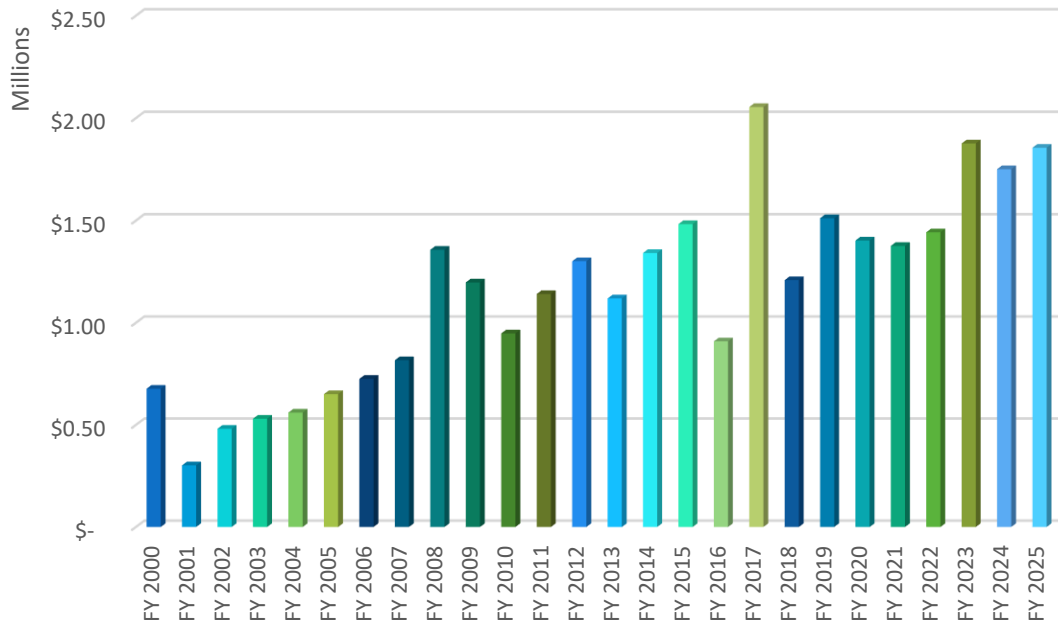


Figure 52 - Information Technology Services - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	91,809	95,302	129,244	146,077	16,833	13.02%
Services & Contracts	-	4,860	10,806	14,005	13,820	(185)	(1.32)%
Fleet Rentals	-	730	1,416	934	1,981	1,047	112.10%
Utilities	-	362	493	503	1,453	950	188.87%
Supplies & Materials	-	26,322	19,463	18,694	29,285	10,591	56.65%
	-	124,083	127,480	163,694	192,616	29,236	17.89%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
-	1	1	1.5	1.5	1.5	1.5	-

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

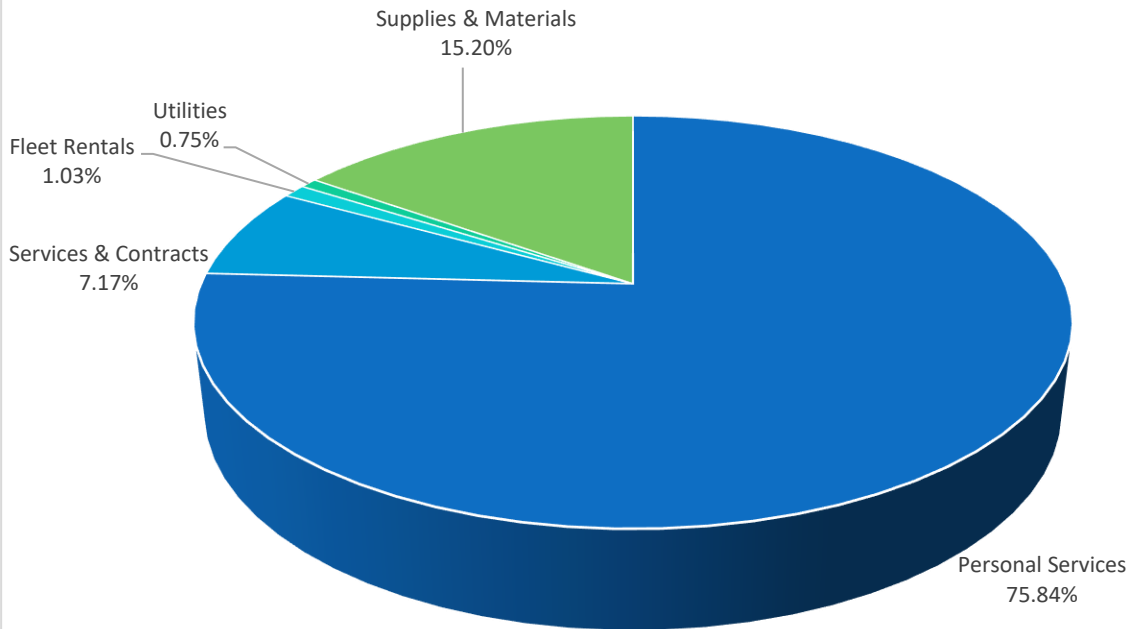


Figure 53 - Public Information - Expenditures by Type

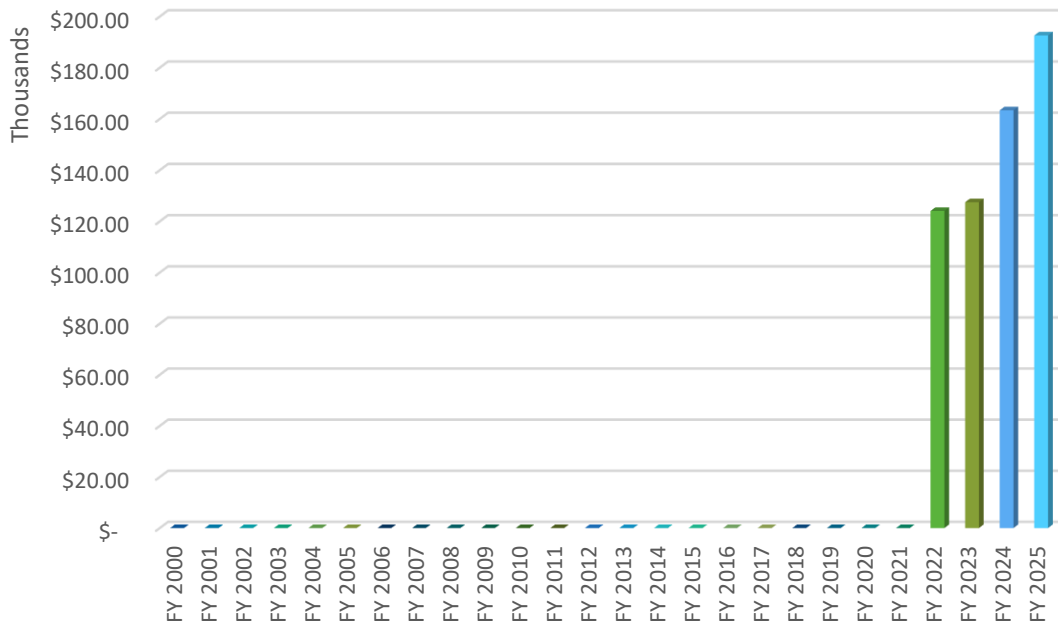


Figure 54 - Public Information - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	1,202,650	1,236,916	1,301,496	1,435,496	1,484,365	48,869	3.40%
Services & Contracts	158,438	185,047	207,783	195,089	206,578	11,489	5.89%
Fleet Rentals	21,452	21,265	29,406	19,696	22,715	3,019	15.33%
Utilities	523	508	542	563	563	-	0.00%
Supplies & Materials	14,889	8,690	17,574	16,995	17,355	360	2.15%
	1,397,952	1,452,425	1,556,801	1,667,839	1,731,576	63,737	3.82%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
21	21	20	21	21	21	21	-

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce missed telephone calls by 50% annually	3%	3%	2%	Service
Measure: % of missed telephone calls				
Goal: To reduce wait time to less than 5 minutes 100% of the time	98.5%	98.5%	99%	Service
Measure: % of customers assisted within 5 minutes				

TAX COMMISSIONER

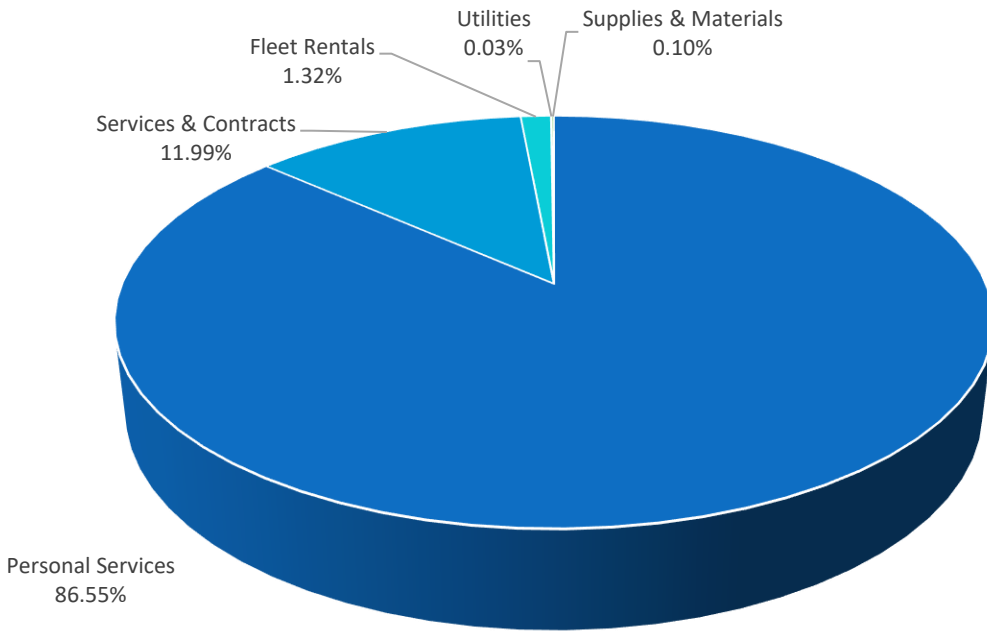


Figure 55 - Tax Commissioner - Expenditures by Type

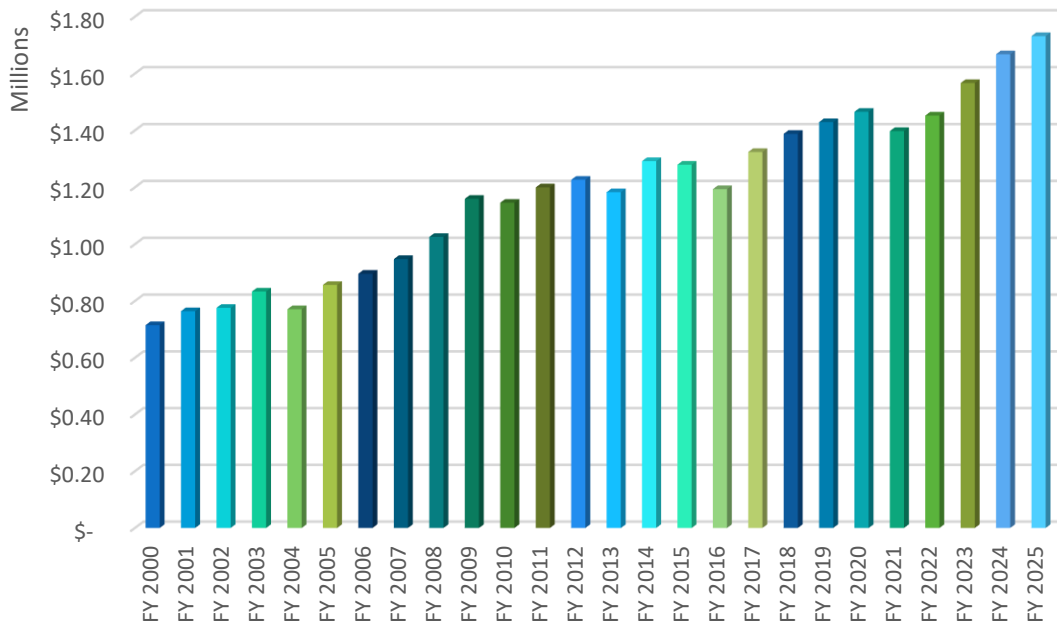


Figure 56 - Tax Commissioner - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	1,301,591	1,198,691	1,309,753	1,328,376	1,514,240	185,864	13.99%
Services & Contracts	511,370	585,484	655,881	654,074	525,513	(128,561)	(19.66)%
Fleet Rentals	31,534	32,203	38,770	57,312	36,301	(21,011)	(36.66)%
Utilities	4,922	2,362	2,179	2,220	2,221	1	0.05%
Supplies & Materials	13,801	16,083	4,571	13,300	13,759	459	3.45%
	1,863,219	1,834,823	2,011,154	2,055,282	2,092,034	36,752	1.79%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
22	20	21	21	23	23	25	4

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To inspect one third of parcels annually	35%	32%	33%	Education Financial Service
Measure: % of parcels inspected				
Goal: To have value in dispute below 5% by September 1st	<5%	<5%	<5%	Financial Service
Measure: % of value in dispute under appeal				
Goal: To have digest ready for the Board of Commissioners by July 20 th	7/15	7/15	8/15	Financial Service
Measure: Date that the digest is ready for the Board of Commissioners				

BOARD OF ASSESSORS

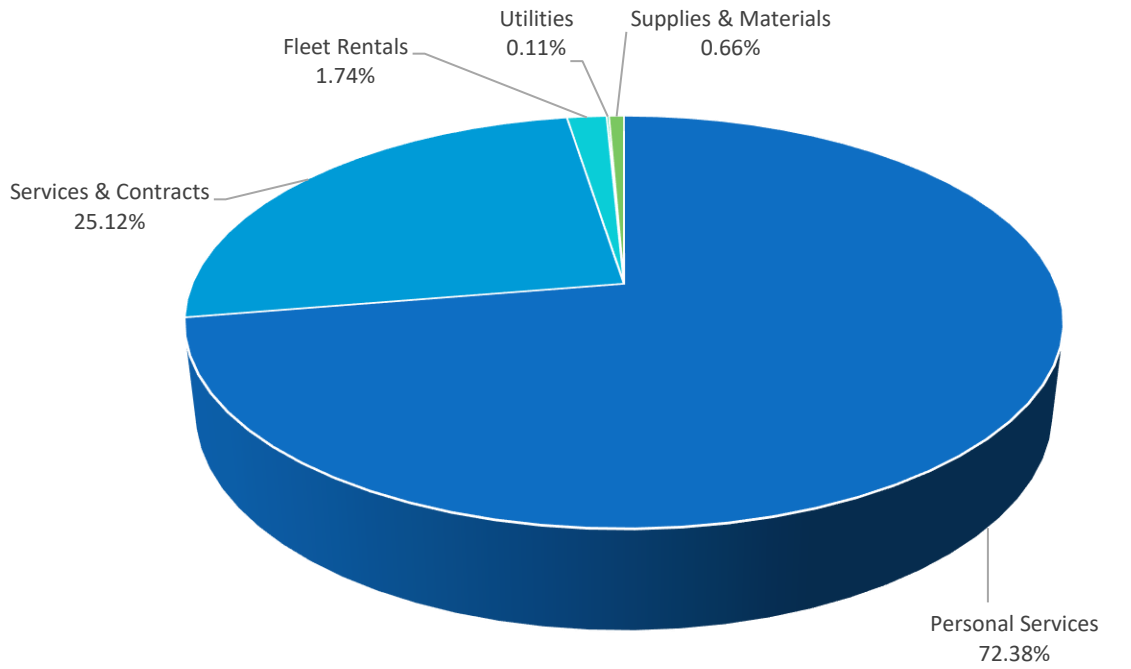


Figure 57 - Board of Assessors - Expenditures by Type

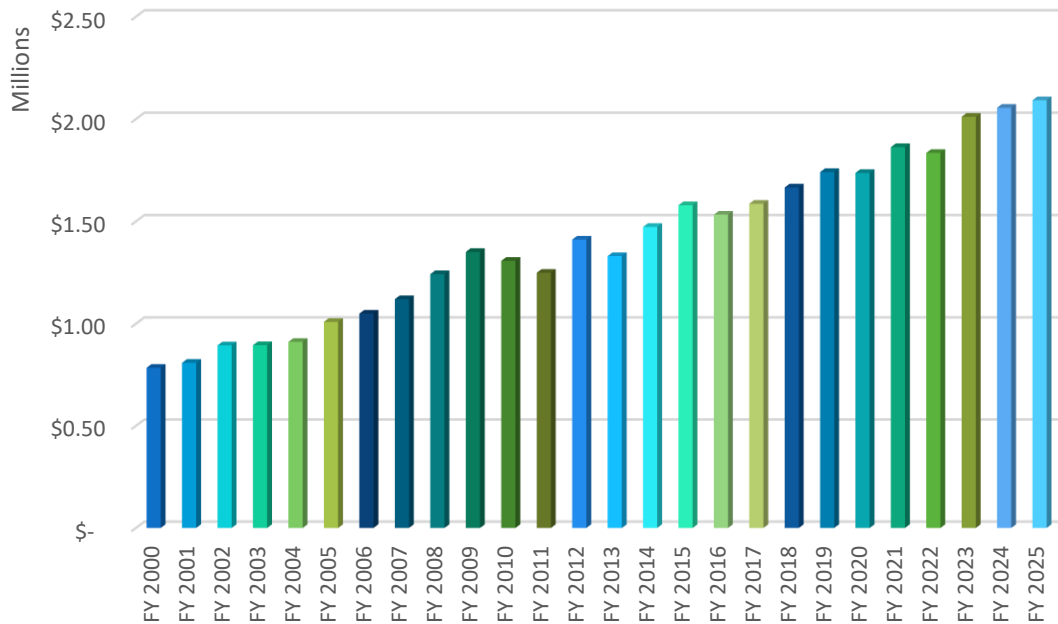


Figure 58 - Board of Assessors - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	1,034,414	1,084,427	1,184,291	1,249,597	1,484,261	234,664	18.78%
Services & Contracts	554,766	571,404	606,178	774,863	719,748	(55,115)	(7.11)%
Fleet Rentals	42,875	49,777	61,063	74,700	57,575	(17,125)	(22.93)%
Utilities	892,112	869,769	703,869	792,919	757,799	(35,120)	(4.43)%
Supplies & Materials	67,739	61,997	71,634	61,904	60,200	(1,704)	(2.75)%
Capital Outlay	118,392	66,664	1,685,974	142,000	-	(142,000)	(100.00)%
Debt Service	1,048,345	1,049,935	1,050,300	1,850,364	30,150	(1,820,214)	(98.37)%
	3,755,643	3,753,973	5,363,309	4,946,347	3,109,733	(1,834,614)	(37.13)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
20	22	21	22	22	24	24	2

Annual Department Goals:

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

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FACILITIES MAINTENANCE

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	5%	4%	20%	Safety Quality of Life Financial Service
Measure: % of paint and carpet replaced				
Goal: To reduce the number of lost time incidents by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time incidents				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

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FACILITIES MAINTENANCE

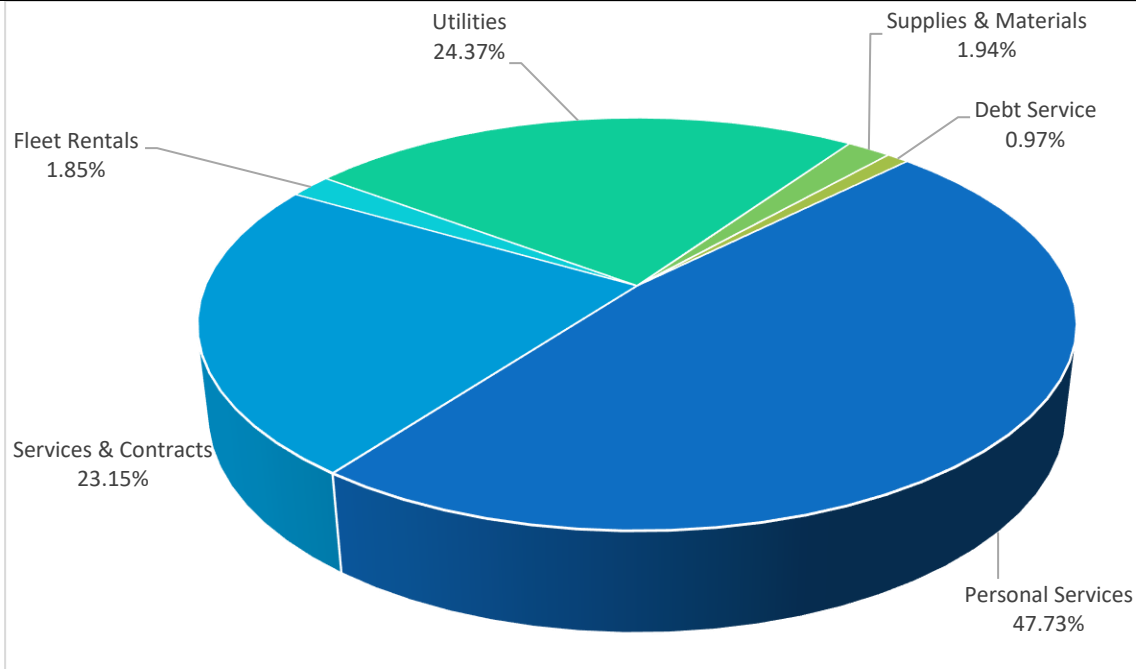


Figure 59 - Facilities Maintenance - Expenditures by Type

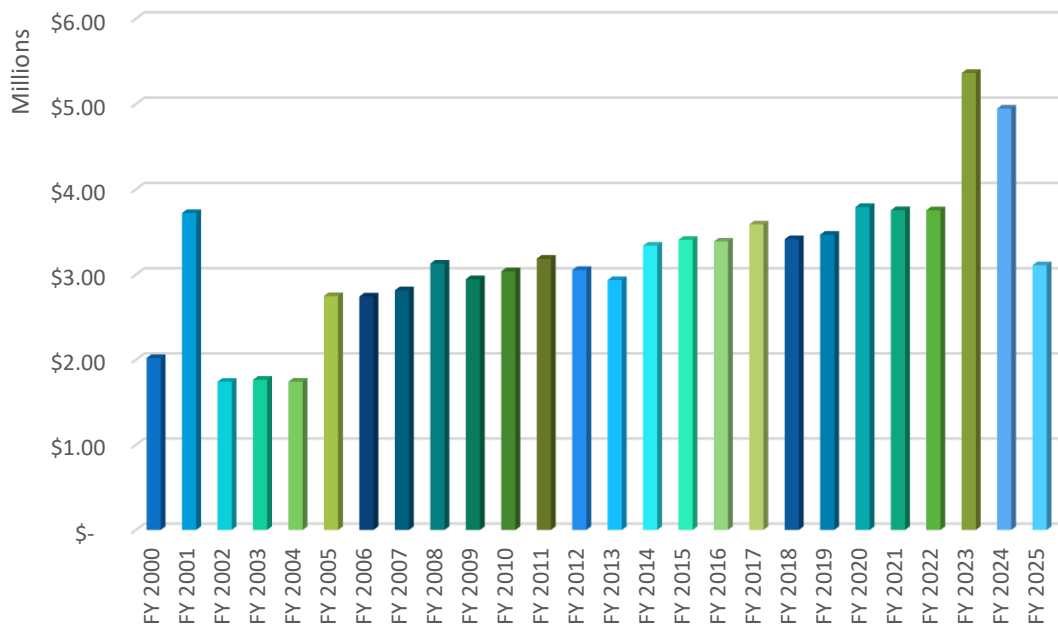


Figure 60 - Facilities Maintenance - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	531,299	594,488	593,020	794,756	829,752	34,996	4.40%
Services & Contracts	21,720	12,155	12,501	17,530	17,700	170	0.97%
Fleet Rentals	19,375	19,144	28,746	23,268	23,352	84	0.36%
Utilities	4,462	4,085	4,367	4,358	4,822	464	10.65%
Supplies & Materials	2,263	313	2,204	4,300	3,250	(1,050)	(24.42)%
	579,119	630,184	640,838	844,212	878,876	34,664	4.11%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
7	7	8	8	8	8	8	-

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 2023	FY 2024	FY 2025	Commission Goal
Goal: To maintain 100% compliance with NPDES requirements	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % of compliance with NPDES requirements				
Goal: To maintain 100% PACES rating for paved roads	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % of compliance with PACES				
Goal: To provide lot inspection within 24 hours of request	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % of lot inspections occurring within 24 hours of request				

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ENGINEERING SERVICES

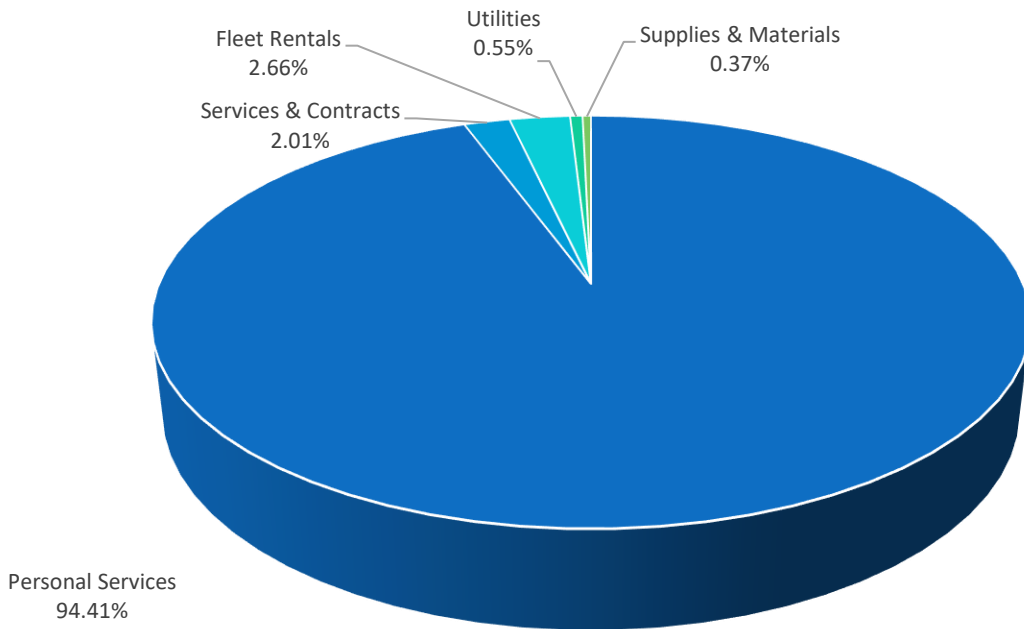


Figure 61 - Engineering Services - Expenditures by Type

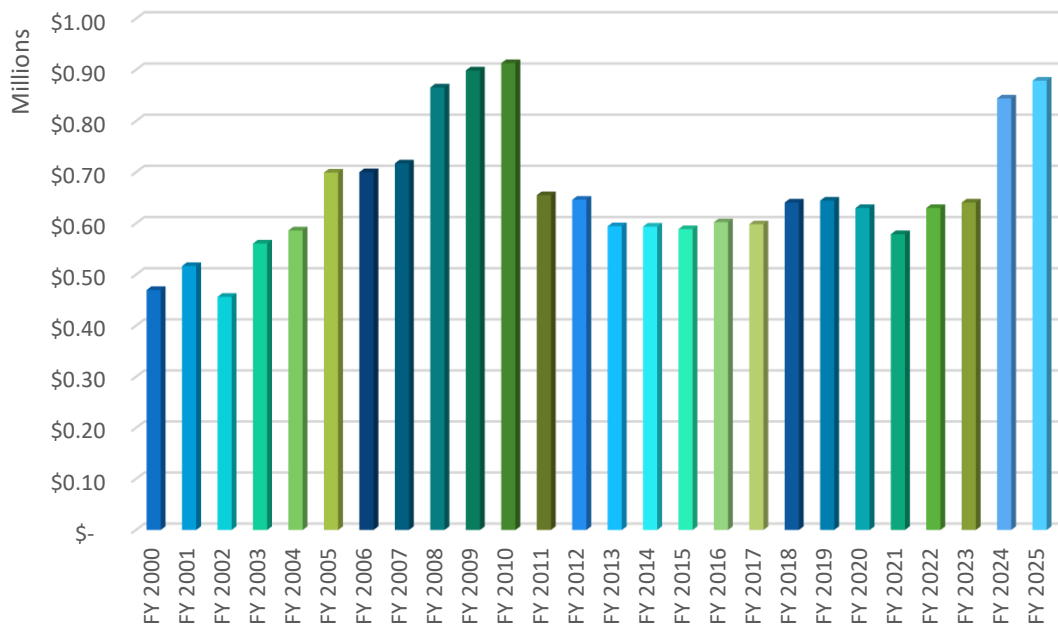


Figure 62 - Engineering Services - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	361,278	370,305	427,501	478,019	507,574	29,555	6.18%
Services & Contracts	92,940	89,041	72,456	61,740	61,500	(240)	(0.39)%
Fleet Rentals	18,445	14,763	13,891	18,242	19,040	798	4.37%
Utilities	2,791	2,988	1,734	1,706	566	(1,140)	(66.82)%
Supplies & Materials	1,126	4,038	1,824	2,300	2,300	-	0.00%
	476,580	481,135	517,406	562,007	590,980	28,973	5.16%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
14	14	20	20	19	19	20	-

Performance Measure	FY 2023	FY 2024	FY 2025	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				

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SUPERIOR COURT

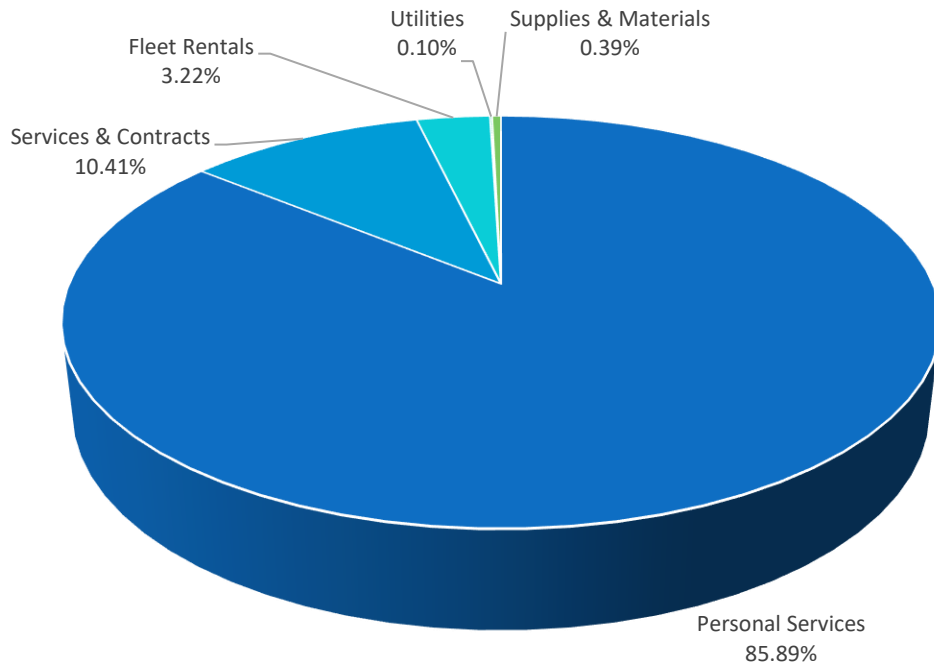


Figure 63 - Superior Court - Expenditures by Type

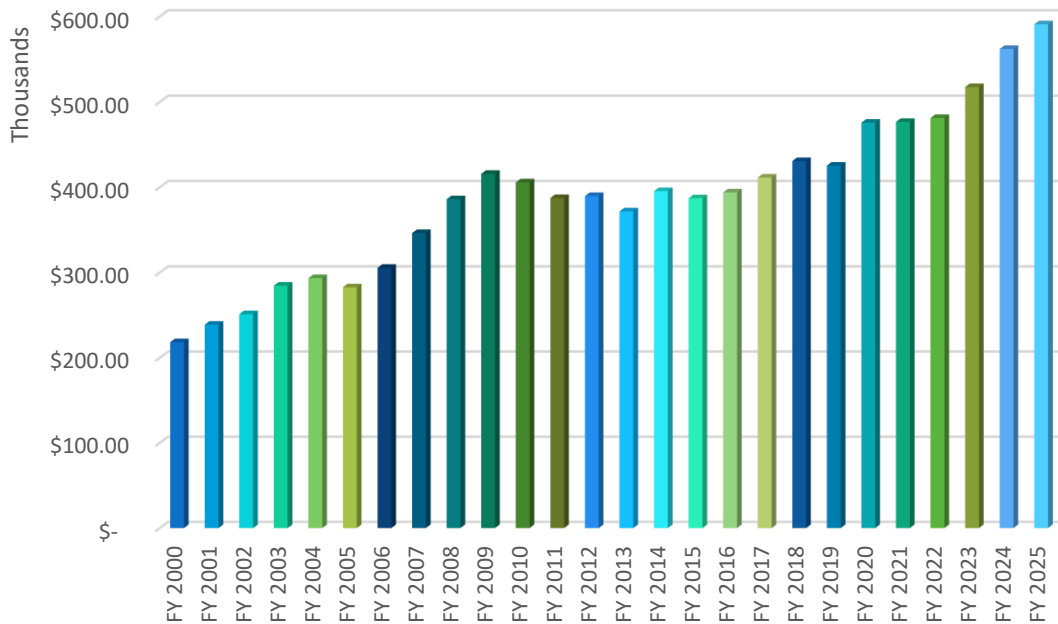


Figure 64 - Superior Court - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	68,056	68,017	71,363	71,959	75,988	4,029	5.60%
Services & Contracts	48,832	48,076	35,354	48,100	35,100	(13,000)	(27.03)%
Fleet Rentals	1,927	2,867	4,362	4,826	2,909	(1,917)	(39.72)%
Utilities	487	444	484	500	500	-	0.00%
Supplies & Materials	38	197	1,399	245	125	(120)	(48.98)%
	119,341	119,602	112,962	125,630	114,622	(11,008)	(8.76)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
1	1	1	1	1	1	1	-

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To increase the number of releases by 3% annually	-	2%	3%	Safety Quality of Life Financial Service
Measure: % increase in pre-trial release				
Goal: To increase the number of participants employed by 3% annually	1%	2%	3%	Safety Quality of Life Financial Service
Measure: % increase in employment				
Goal: To increase the number of participants in treatment programs by 10% annually	18%	19%	20%	Safety Quality of Life Financial Service
Measure: % of participants in treatment programs				

COMMUNITY CORRECTIONS

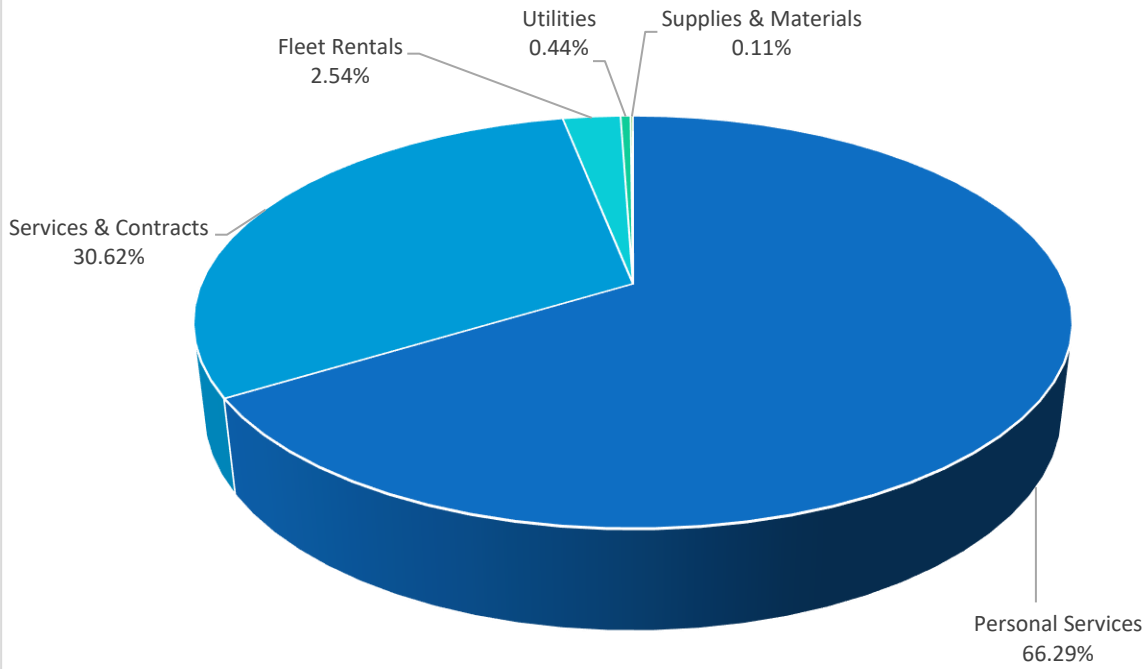


Figure 65 - Community Corrections - Expenditures by Type

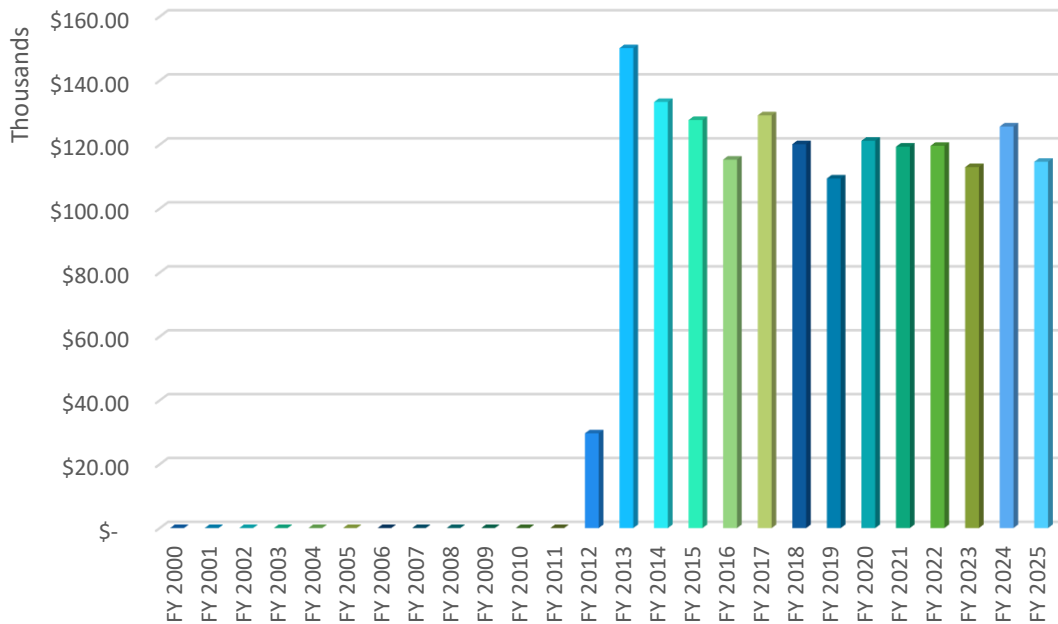


Figure 66 - Community Corrections - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	1,320,487	1,423,186	1,544,136	1,601,002	1,627,080	26,078	1.63%
Services & Contracts	131,100	249,076	201,755	213,353	207,378	(5,975)	(2.80)%
Fleet Rentals	120,516	91,452	84,241	53,088	61,822	8,734	16.45%
Utilities	674	621	646	677	677	-	0.00%
Supplies & Materials	15,925	12,888	13,038	17,000	15,750	(1,250)	(7.35)%
	1,588,702	1,777,223	1,843,816	1,885,120	1,912,707	27,587	1.46%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
23	25	26	26	26	26	27	1

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce the wait time for citations to less than 10 minutes	10%	5%	4%	Financial Service
Measure: % of customers waiting for more than 10 minutes				
Goal: To reduce the wait time for real estate customers to less than 20 minutes	<1%	<1%	<1%	Quality of Life Financial Service
Measure: % of customers waiting more than 20 minutes				

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CLERK OF COURT

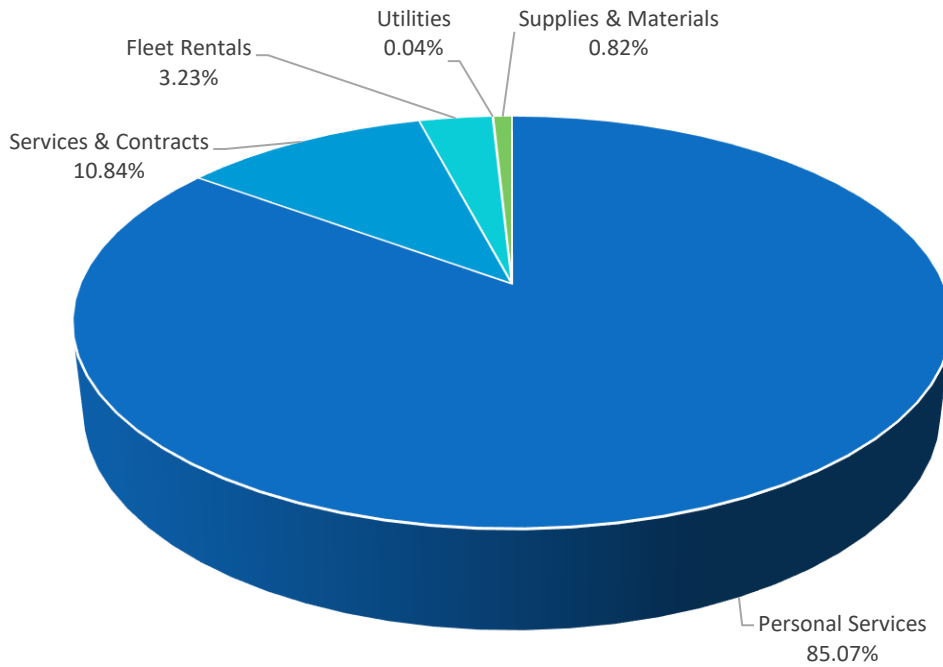


Figure 67 - Clerk of Court - Expenditures by Type

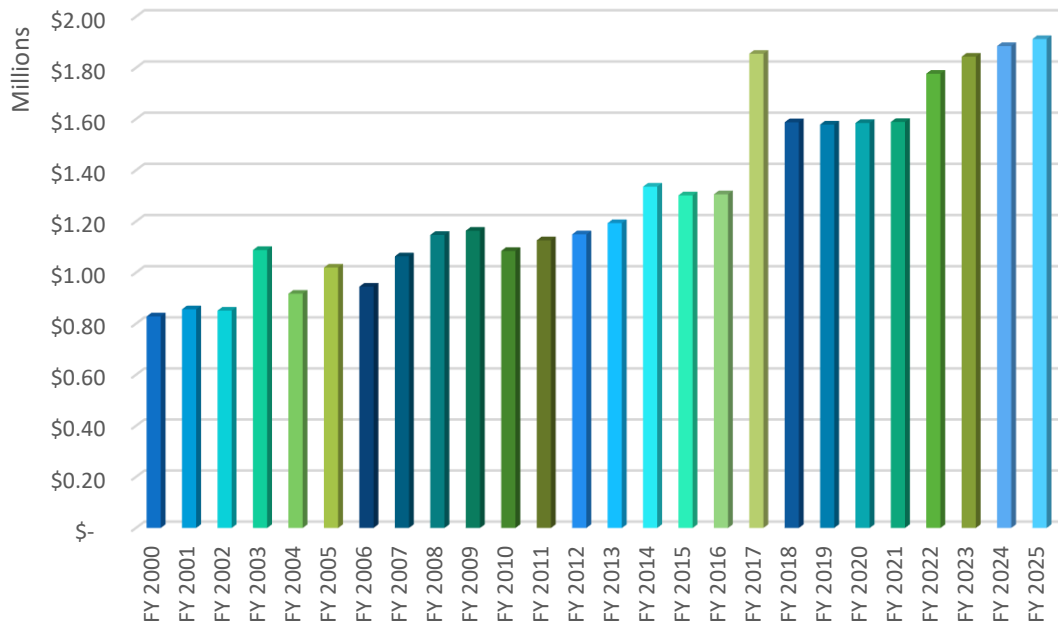


Figure 68 - Clerk of Court - Expenditures History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	633,258	655,678	678,942	694,605	706,404	11,799	1.70%
Services & Contracts	180,269	189,695	192,865	214,184	209,135	(5,049)	(2.36)%
Fleet Rentals	40,547	28,072	33,856	23,046	26,869	3,823	16.59%
Utilities	1,431	1,307	1,424	1,540	1,450	(90)	(5.84)%
Supplies & Materials	6,340	12,824	7,580	7,500	7,500	-	0.00%
	861,846	887,575	914,667	940,875	951,358	10,483	1.11%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
7	7	7	7	7	7	7	-

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To foster relationships through community outreach	15	15	18	Safety Quality of Life Education
Measure: # of programs participated in				
Goal: To increase graduates of the DUI program	50	50	50	Safety Quality of Life Financial Service
Measure: # of participants graduating				
Goal: To divert cases from probation through a traffic violations bureau	-	-	10,000	Safety Quality of Life Financial Service
Measure: # of cases diverted through a traffic violations bureau				

STATE COURT

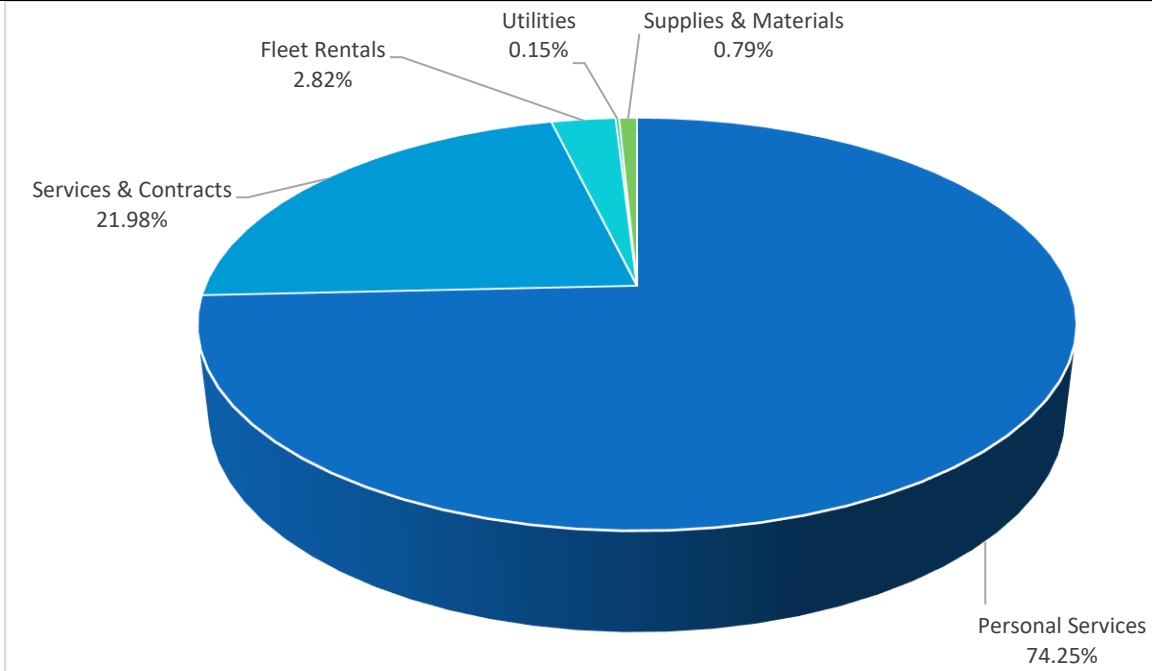


Figure 69 - State Court - Expenditures by Type

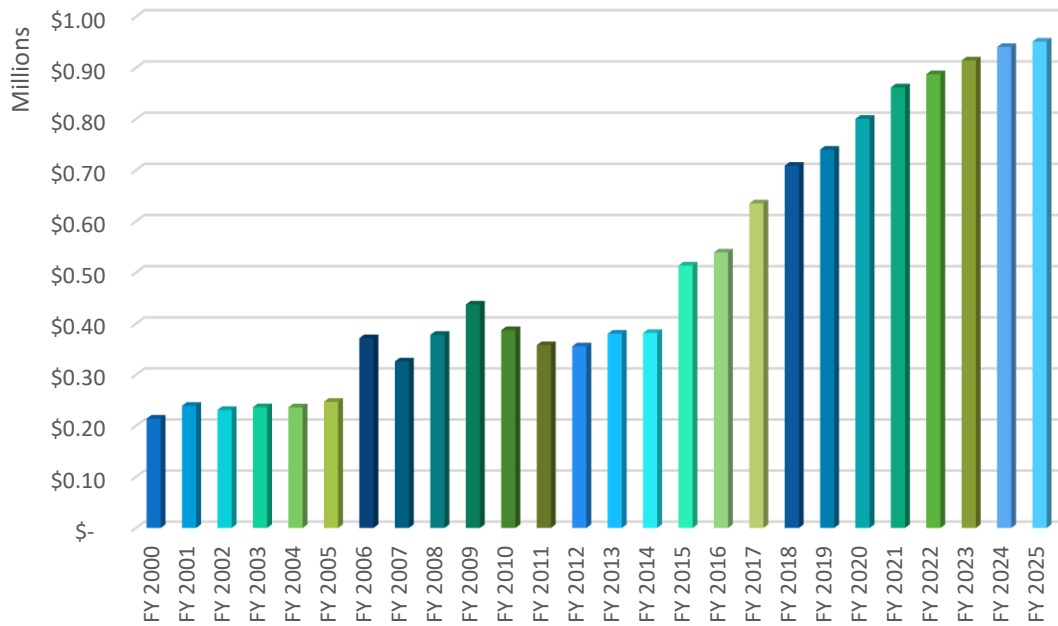


Figure 70 - State Court - Expenditure History

SOLICITOR

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	496,057	511,643	542,030	556,255	579,633	23,378	4.20%
Services & Contracts	26,732	31,804	59,280	62,244	71,781	9,537	15.32%
Fleet Rentals	29,156	23,422	23,450	15,443	18,150	2,707	17.53%
Utilities	47	47	43	47	47	-	0.00%
Supplies & Materials	6,907	5,921	6,728	9,275	6,475	(2,800)	(30.19)%
	558,898	572,837	631,531	643,264	676,086	32,822	5.10%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
6	6	6	7	7	7	7	-

SOLICITOR

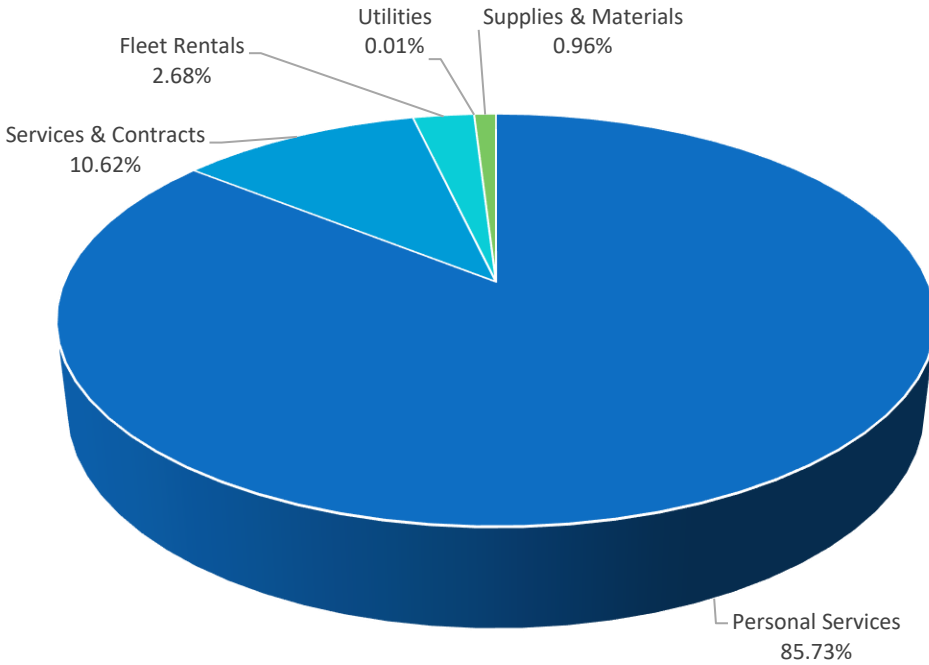


Figure 71 - Solicitor - Expenditures by Type

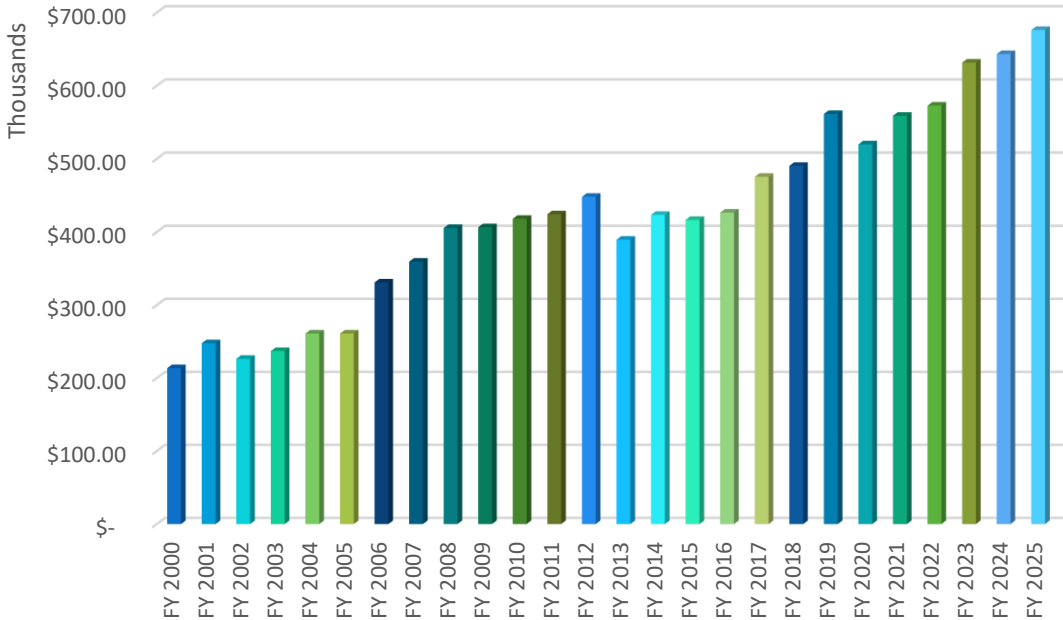


Figure 72 - Solicitor - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	862,634	931,183	1,023,251	1,040,126	1,211,113	170,987	16.44%
Services & Contracts	41,582	46,126	49,266	54,843	47,823	(7,020)	(12.80)%
Fleet Rentals	97,632	86,557	120,466	89,509	100,468	10,959	12.24%
Utilities	4,738	4,622	4,803	4,852	4,852	-	0.00%
Supplies & Materials	7,802	9,921	8,091	8,300	8,520	220	2.65%
	1,014,388	1,078,409	1,205,876	1,197,630	1,372,776	175,146	14.62%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
12	12	13	13	13	14	14	1

Highlights:

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

MAGISTRATE COURT

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
<p>Goal: To hold first appearance hearings within 24 hours of arrest</p> <p>Measure: % of defendants having the first appearances hearing within 24 hours of arrest</p>	100%	100%	100%	Safety Quality of Life Service
<p>Goal: To schedule and hold preliminary hearings within 10 days of request</p> <p>Measure: % of preliminary hearings held within 10 days of request</p>	95%	100%	100%	Safety Quality of Life Service
<p>Goal: To be presented with probable cause within 24 hours for warrantless arrests</p> <p>Measure: % of probable cause presented within 24 hours of arrest</p>	98%	100%	100%	Safety Quality of Life Service

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MAGISTRATE COURT

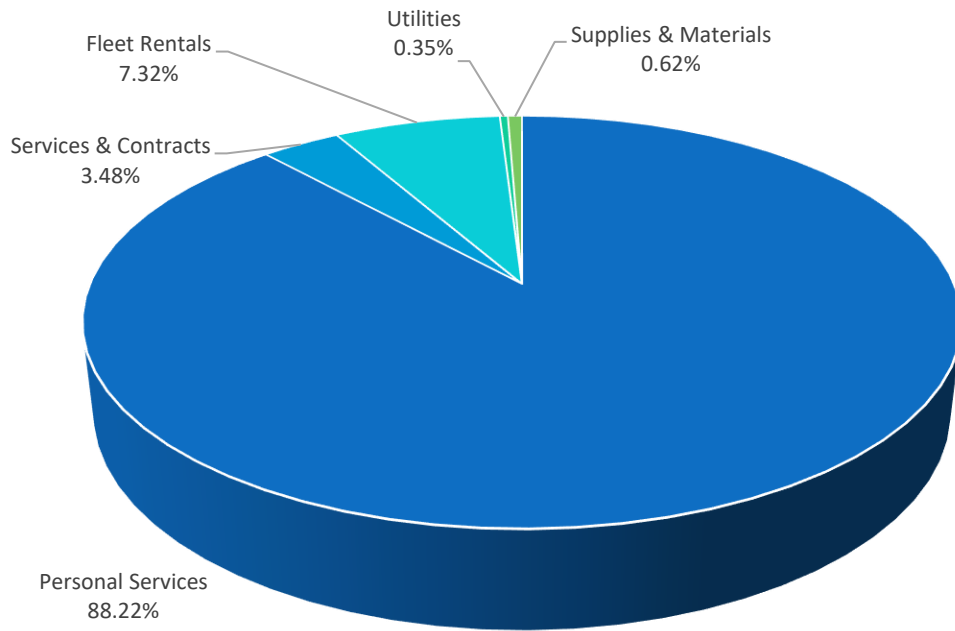


Figure 73 - Magistrate Court - Expenditures by Type

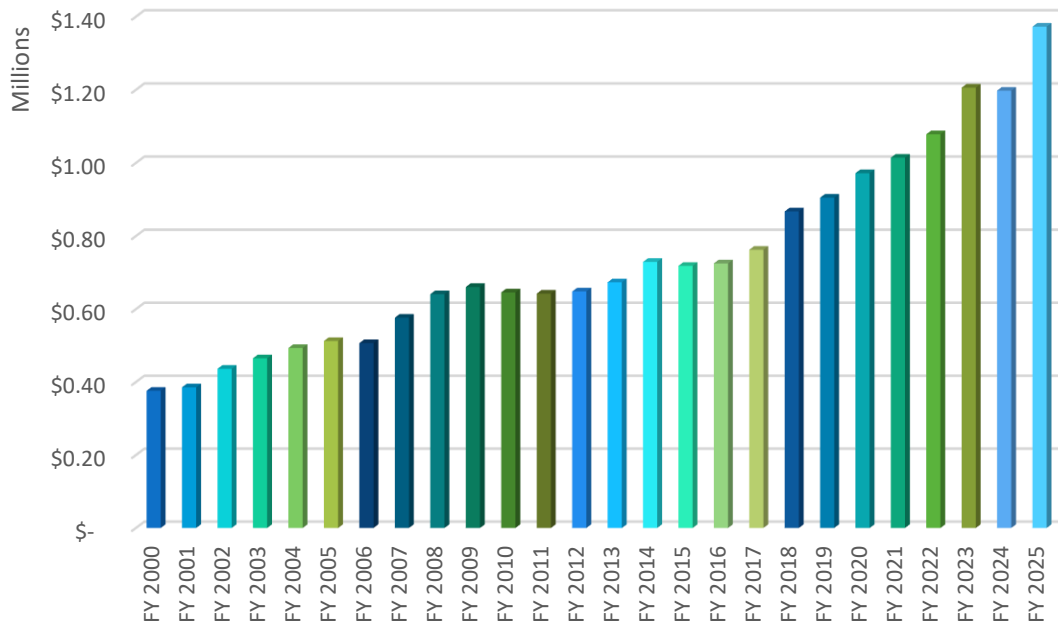


Figure 74 - Magistrate Court - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	455,368	474,140	509,205	573,061	604,519	31,458	5.49%
Services & Contracts	10,131	14,169	14,963	19,581	23,781	4,200	21.45%
Fleet Rentals	42,005	45,047	57,903	37,363	42,589	5,226	13.99%
Utilities	1,030	944	460	55	55	-	0.00%
Supplies & Materials	8,303	4,631	6,006	4,750	4,850	100	2.11%
	516,837	538,931	588,538	634,810	675,794	40,984	6.46%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
7	7	7	8	8	9	9	1

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To develop a quarterly lunch and learn for conservators to teach them about planning, management and reporting	20%	25%	50%	Safety Quality of Life Education Service
Measure: % of quarterly lunch and learn program implemented				
Goal: To continue to make improvements to the website to allow citizens to conduct more services remotely	25%	35%	50%	Safety Quality of Life Service
Measure: % of website improvements implemented				

PROBATE COURT

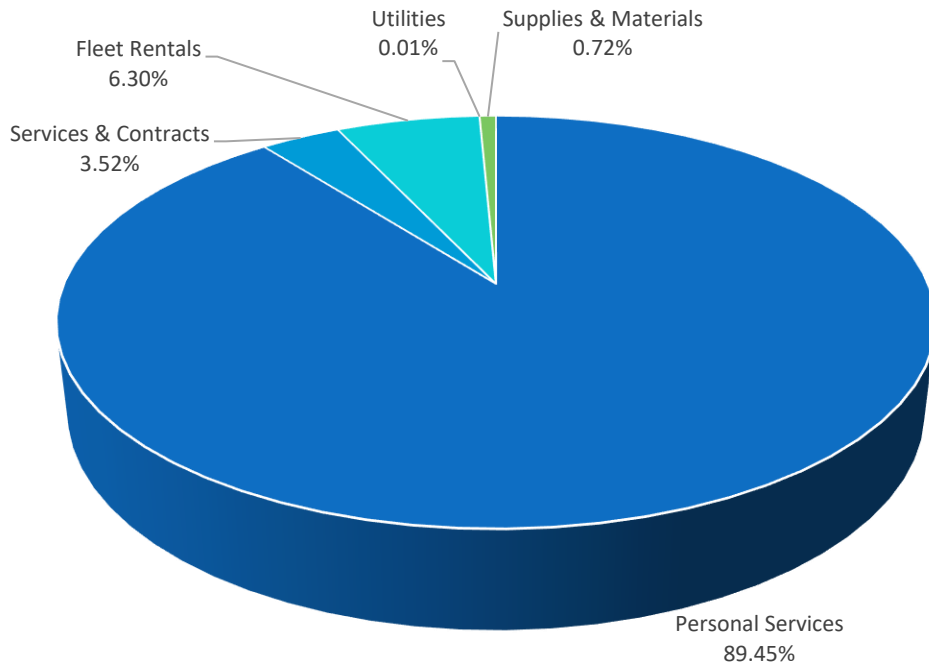


Figure 75 - Probate Court - Expenditures by Type

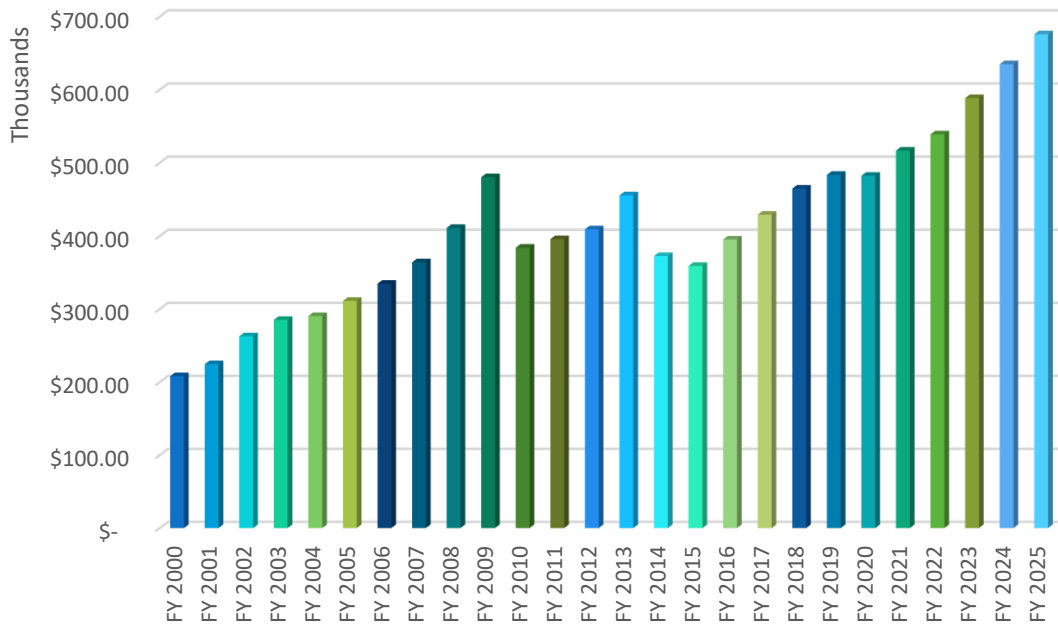


Figure 76 - Probate Court - Expenditure History

JUVENILE COURT

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	158,785	157,690	160,523	158,903	165,012	6,109	3.84%
Services & Contracts	68,485	32,991	101,676	43,787	38,857	(4,930)	(11.26)%
Fleet Rentals	-	30	62	26	25	(1)	(3.85)%
Utilities	352	444	484	500	500	-	0.00%
	227,622	191,155	262,745	203,216	204,394	1,178	0.58%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
3	3	3	3	3	3	3	-

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JUVENILE COURT

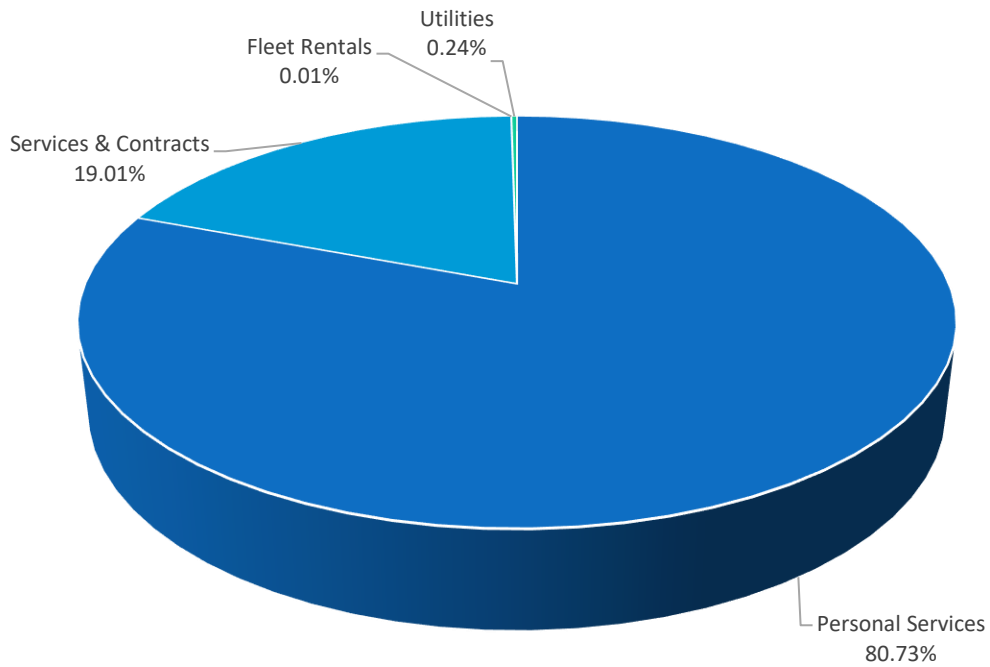


Figure 77 - Juvenile Court - Expenditures by Type

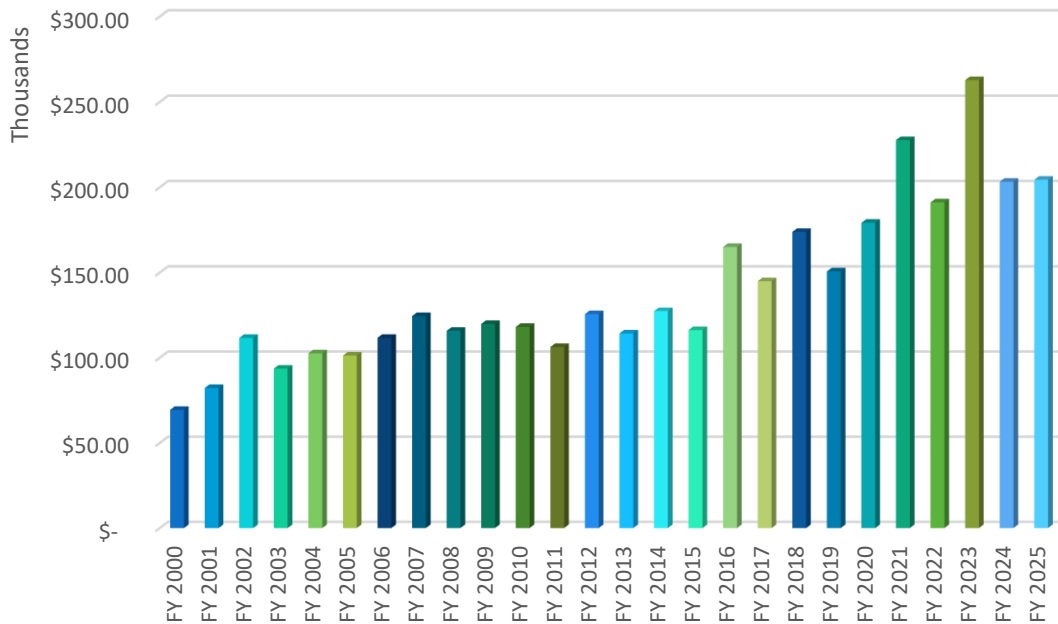


Figure 78 - Juvenile Court - Expenditures History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	668,482	764,658	880,316	956,877	1,055,710	98,833	10.33%
Services & Contracts	25,538	17,052	27,975	27,713	33,113	5,400	19.49%
Fleet Rentals	5,783	7,835	16,020	13,390	17,510	4,120	30.77%
Utilities	3,452	3,725	4,377	4,452	4,452	-	0.00%
Supplies & Materials	14,048	19,190	23,391	29,184	18,000	(11,184)	(38.32)%
Capital Outlay	-	-	-	24,000	-	(24,000)	(100.00)%
	717,303	812,459	952,079	1,055,616	1,128,785	73,169	6.93%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
12	14	14	14	14	15	15	1

Performance Measure	FY 2023	FY 2024	FY 2025	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				

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PROBATION

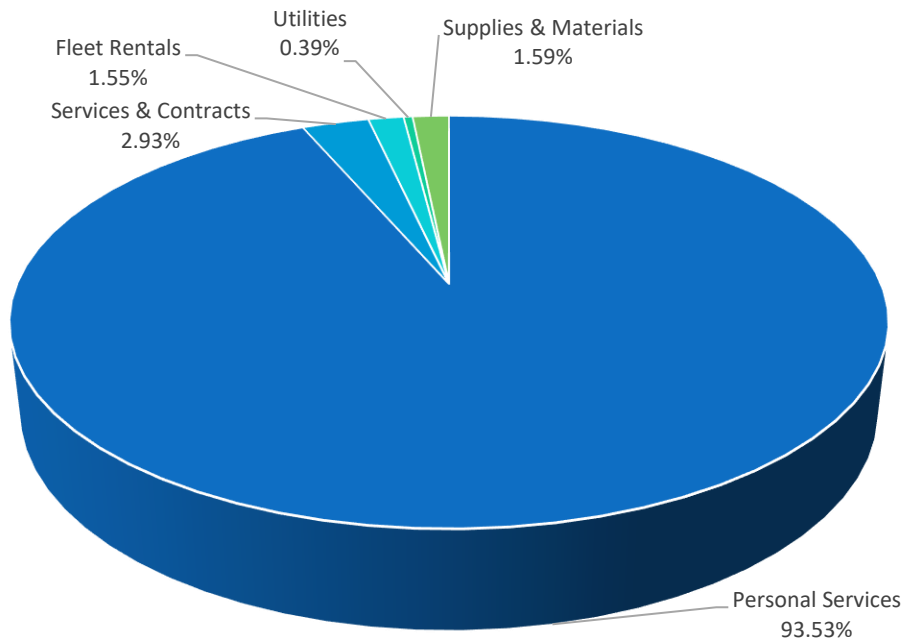


Figure 79 - Probation - Expenditures by Type

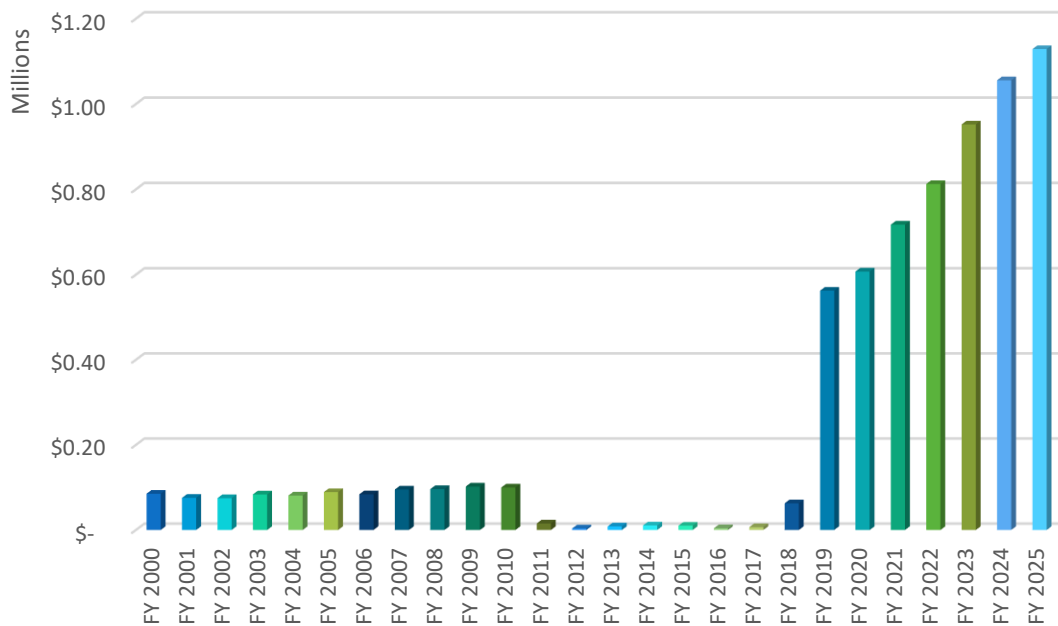


Figure 80 - Probation - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	15,333,288	15,220,143	15,495,863	16,281,184	18,031,816	1,750,632	10.75%
Services & Contracts	2,881,090	3,989,314	5,092,020	4,829,579	5,251,197	421,618	8.73%
Fleet Rentals	1,238,351	1,344,778	2,277,996	1,604,996	1,552,476	(51,979)	(3.24%)
Utilities	73,797	69,947	266,974	76,550	86,300	9,750	12.74%
Supplies & Materials	86,935	68,477	70,922	78,500	71,500	(7,000)	(8.92%)
Capital Outlay	-	-	24,463	-	-	-	0.00%
	19,961,461	20,692,659	23,228,238	22,870,268	24,993,289	2,123,021	9.28%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
238	237	238	238	241	241	239	1

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SHERIFF

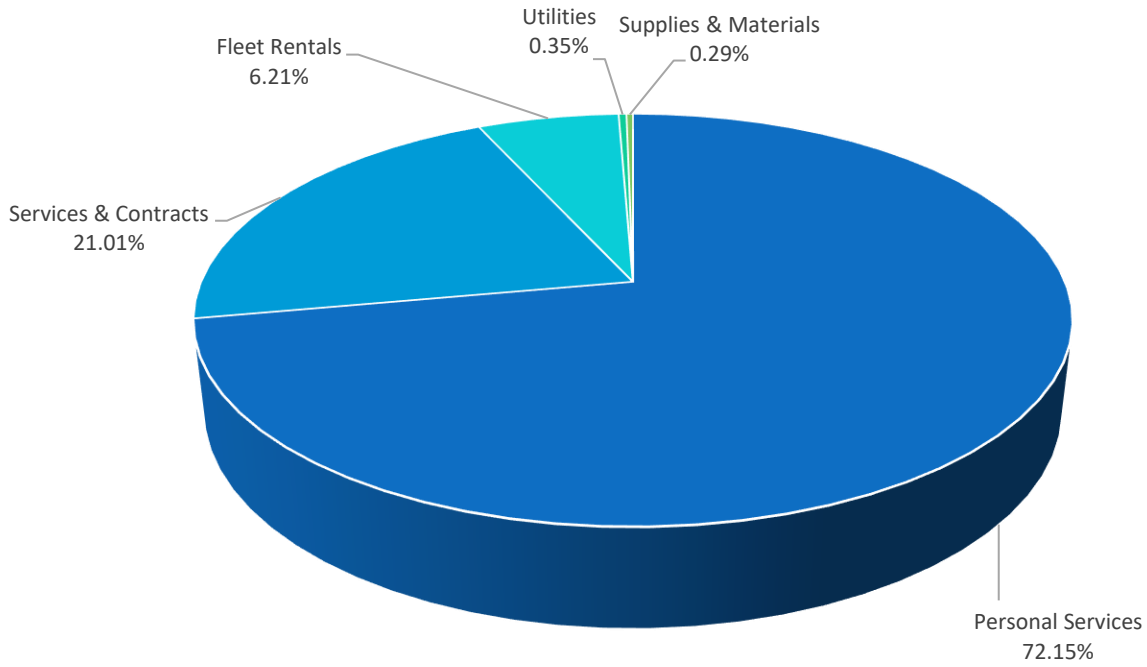


Figure 81 - Sheriff - Expenditures by Type

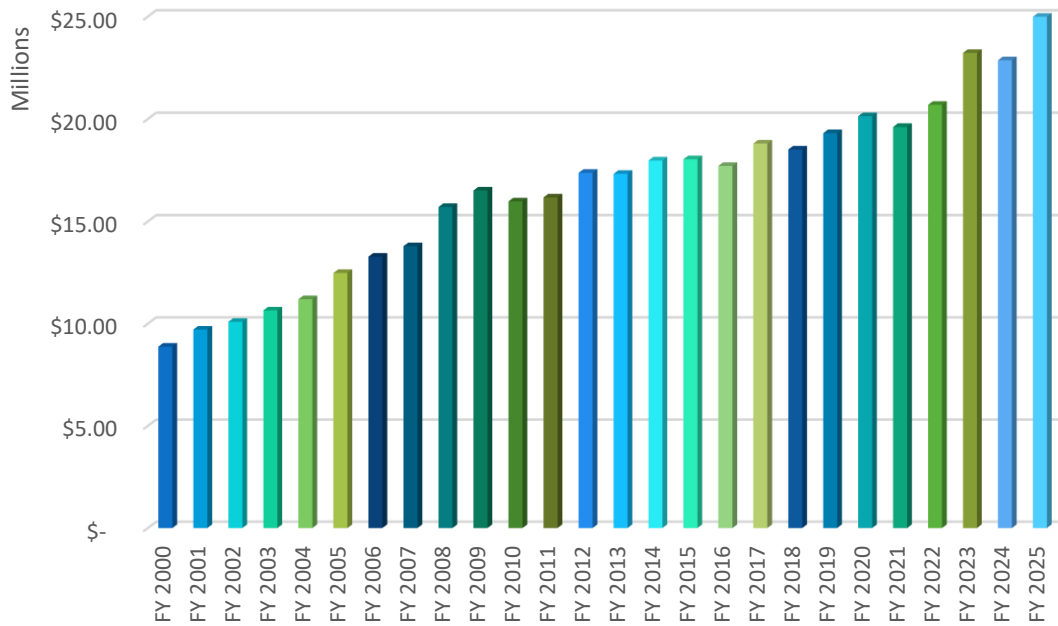


Figure 82 - Sheriff - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	713,301	783,017	892,701	970,743	1,012,419	41,676	4.29%
Services & Contracts	97,130	101,449	100,139	108,935	106,880	(2,055)	(1.89)%
Fleet Rentals	39,032	38,806	64,948	50,653	48,211	(2,442)	(4.82)%
Utilities	5,204	4,761	5,294	5,725	5,725	-	0.00%
Supplies & Materials	41,807	38,916	43,261	46,786	45,248	(1,538)	(3.29)%
Capital Outlay	-	9,571	-	40,000	-	(40,000)	(100.00)%
	896,473	976,520	1,106,344	1,222,842	1,218,483	(4,359)	(0.36)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
14	14	12	15	15	15	15	-

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To increase the percentage of stray animals reclaimed or TNR'd (trap/neuter/release)	18%	20%	22%	Safety Quality of Life Education Financial Service
Measure: % of strays reclaimed or TNR'd				
Goal: To increase the ratio of animals out vs euthanized	60%	62%	65%	Safety Quality of Life Education Financial Service
Measure: % of live animals out				
Goal: To reduce the number of stray animal intakes through reclaims	51.3%	48%	45%	Safety Quality of Life Education Financial Service
Measure: % of intakes classified as strays				

ANIMAL SERVICES

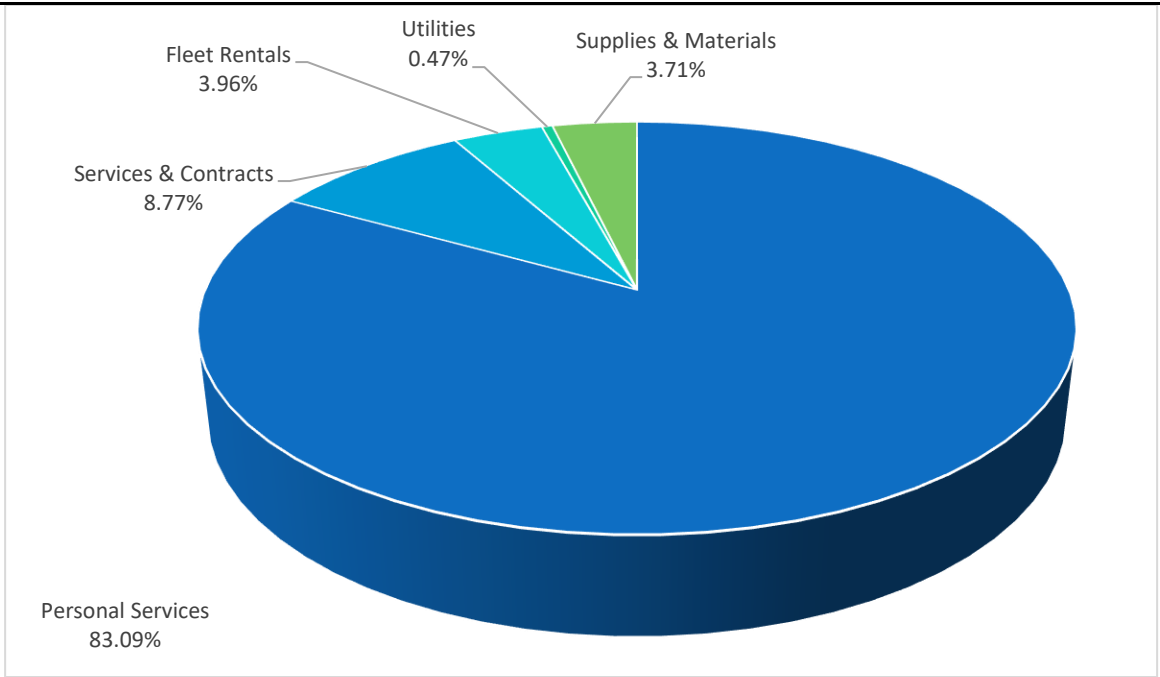


Figure 83 - Animal Services - Expenditures by Type

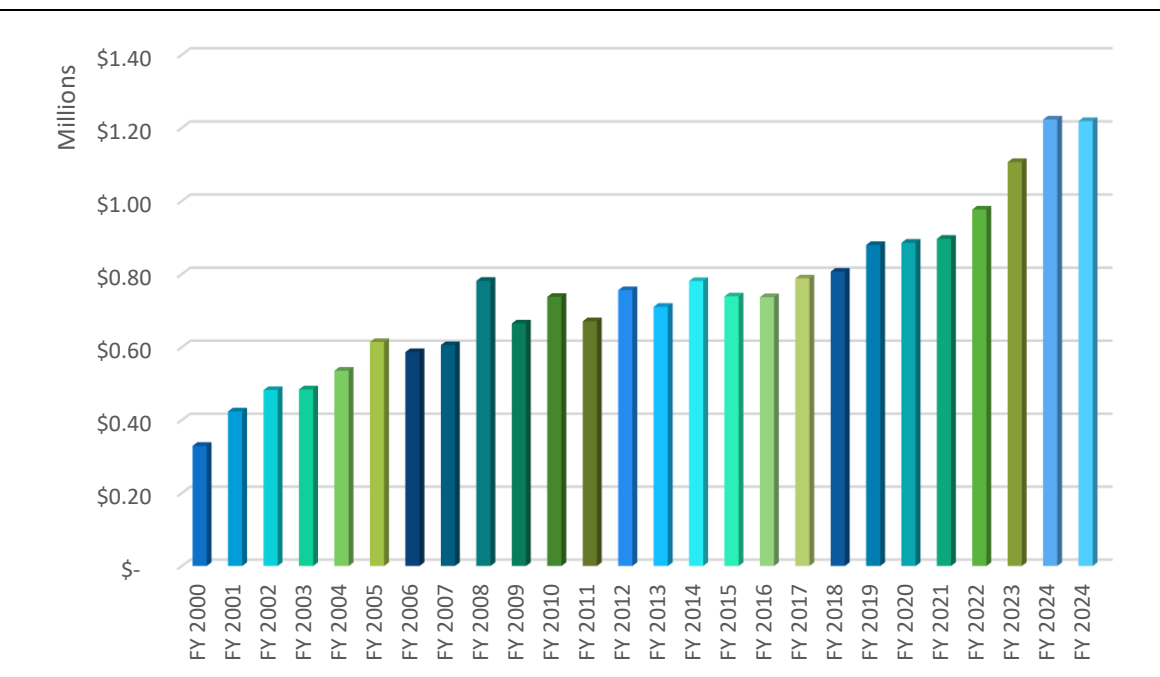


Figure 84 - Animal Services - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	122,623	132,592	139,220	142,351	149,706	7,355	5.17%
Services & Contracts	63,783	103,699	79,730	81,679	88,067	6,388	7.82%
Fleet Rentals	24,592	24,307	32,827	23,208	21,988	(1,220)	(5.26)%
Utilities	2,310	2,230	3,268	3,700	3,880	180	4.86%
Supplies & Materials	95,546	23,784	36,958	12,205	8,100	(4,105)	(33.63)%
	308,854	286,612	292,004	263,143	271,741	8,598	3.27%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 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

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EMERGENCY MANAGEMENT

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
<p>Goal: To increase the number of exercises conducted to increase participation in the EOC</p> <p>Measure: # of exercises conducted</p>	8	12	15	Safety Quality of Life Education Service
<p>Goal: To increase local participation in weather safety exercises</p> <p>Measure: % of schools and businesses participating in state-wide tornado drills</p>	45%	45%	50%	Safety Quality of Life Education Service
<p>Goal: To increase local capabilities through additional training opportunities</p> <p>Measure: # of training events offered locally</p>	15	18	20	Safety Quality of Life Education Financial Service
<p>Goal: To increase public awareness during emergencies</p> <p>Measure: % of population reached with emergency notifications (CodeRed/AlertLowndes)</p>	75%	76%	80%	Safety Quality of Life Service

EMERGENCY MANAGEMENT

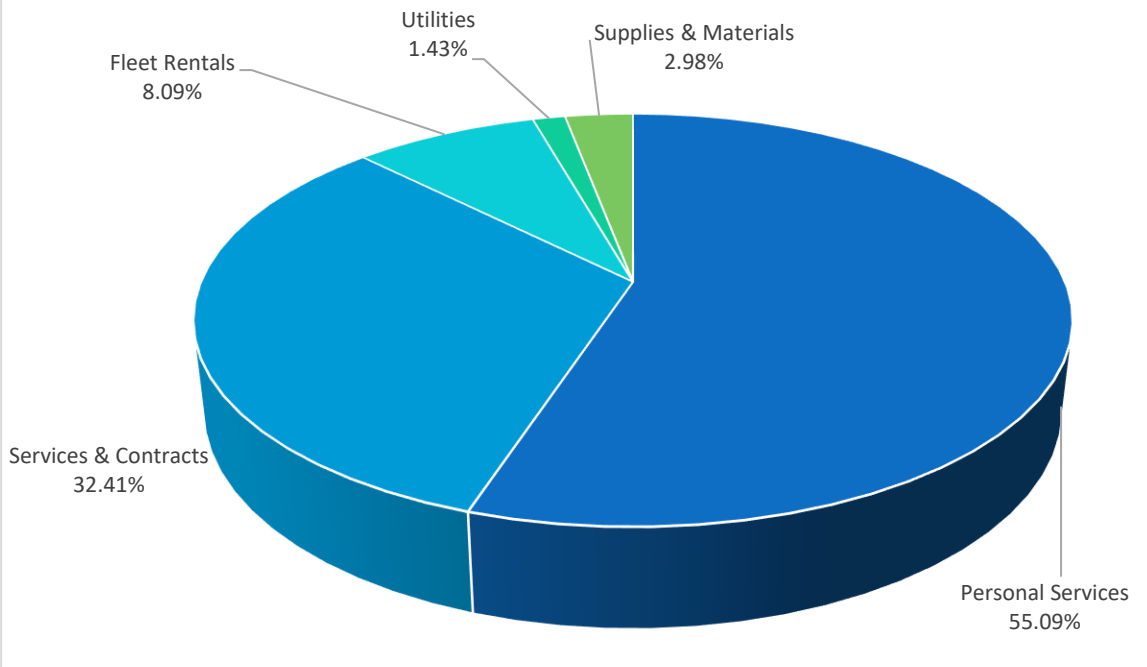


Figure 85 - Emergency Management - Expenditures by Type

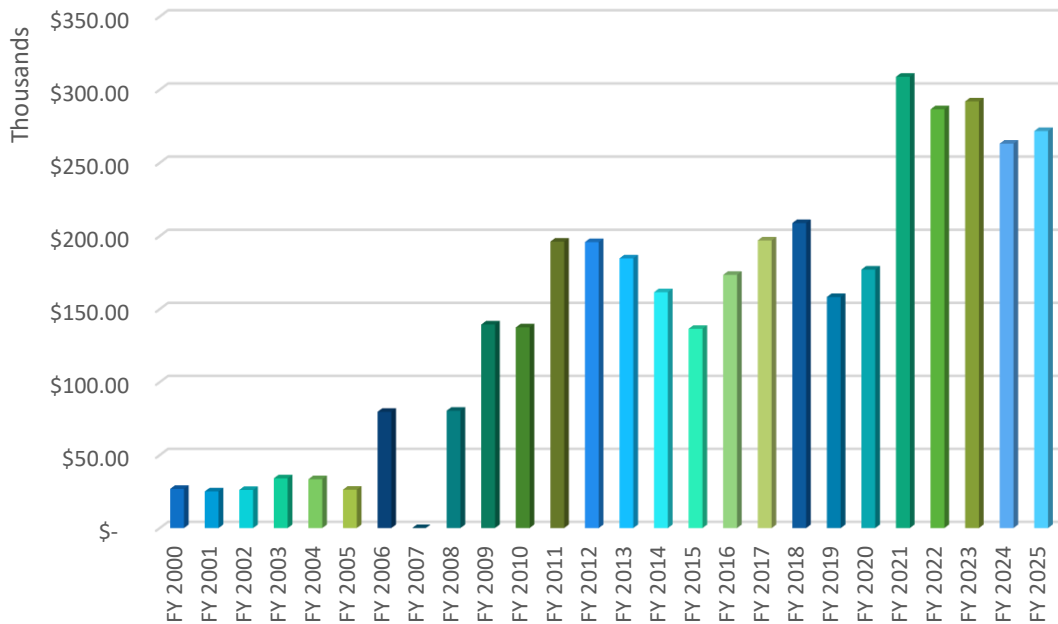


Figure 86 - Emergency Management - Expenditure History

CORONER

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	135,182	150,864	149,229	153,036	151,708	(1,328)	(0.87)%
Services & Contracts	79,259	87,263	88,405	72,703	72,276	(427)	(0.59)%
Fleet Rentals	1,062	1,131	1,641	1,085	1,238	153	14.10%
Utilities	493	450	489	506	506	-	0.00%
Supplies & Materials	1,328	2,383	-	2,453	1,000	(1,453)	(59.23)%
	217,324	242,092	139,764	229,783	226,728	(3,055)	(1.33)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
3	4	4	4	4	4	4	-

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CORONER

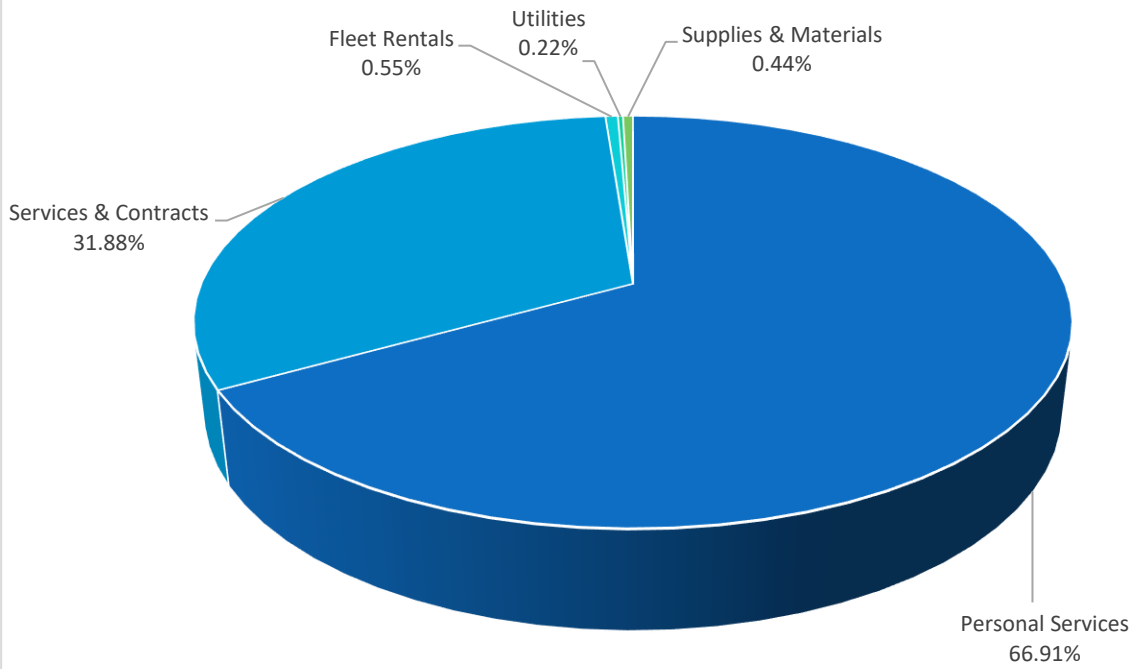


Figure 87 - Coroner - Expenditures by Type

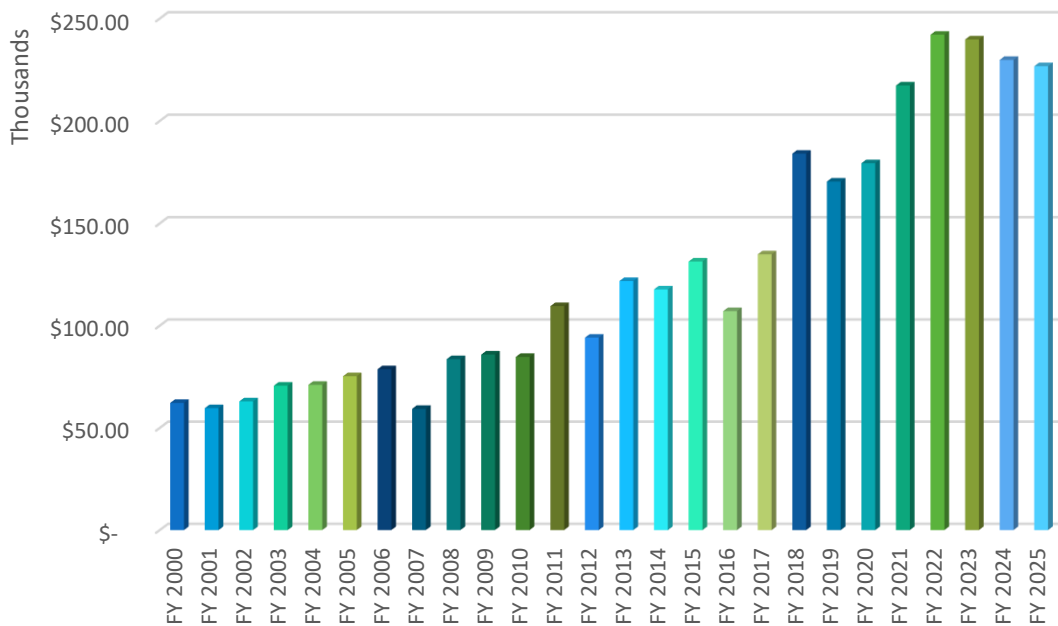


Figure 88 - Coroner - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	450,763	531,549	599,337	610,260	632,322	22,062	3.62%
Services & Contracts	48,692	55,822	37,605	49,629	25,249	(488)	(0.90)%
Fleet Rentals	20,447	20,829	34,966	26,249	25,249	(1,000)	(3.81)%
Utilities	3,708	2,173	2,530	2,579	2,580	1	0.04%
Supplies & Materials	37,540	3,104	3,747	7,500	4,550	(2,950)	(39.33)%
	561,150	613,476	678,184	696,217	713,882	17,665	2.54%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
6	7	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

PUBLIC WORKS - ADMINISTRATION

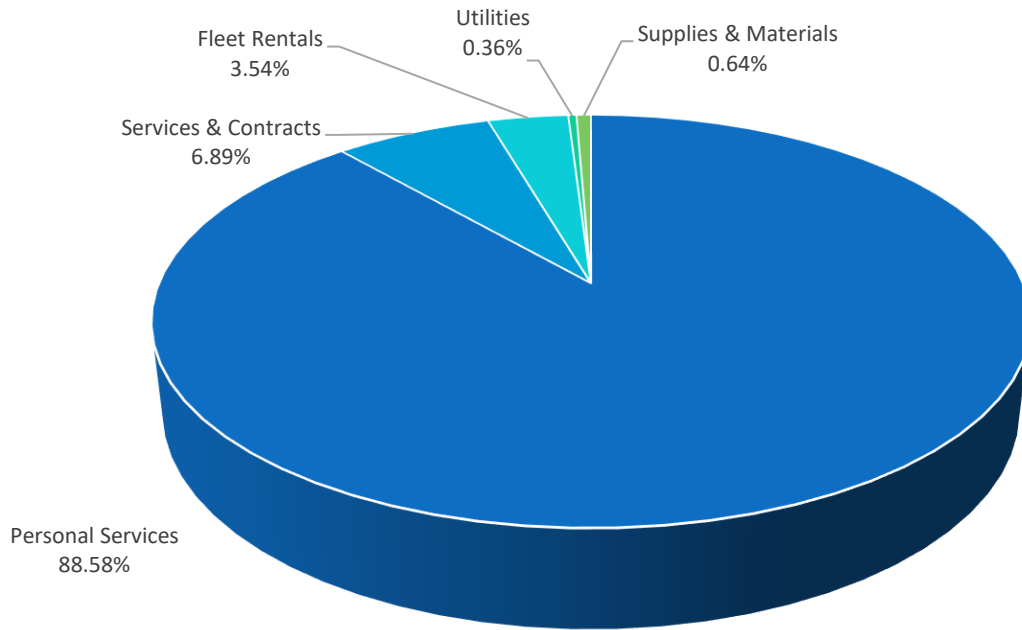


Figure 89 - Public Works - Administration - Expenditures by Type

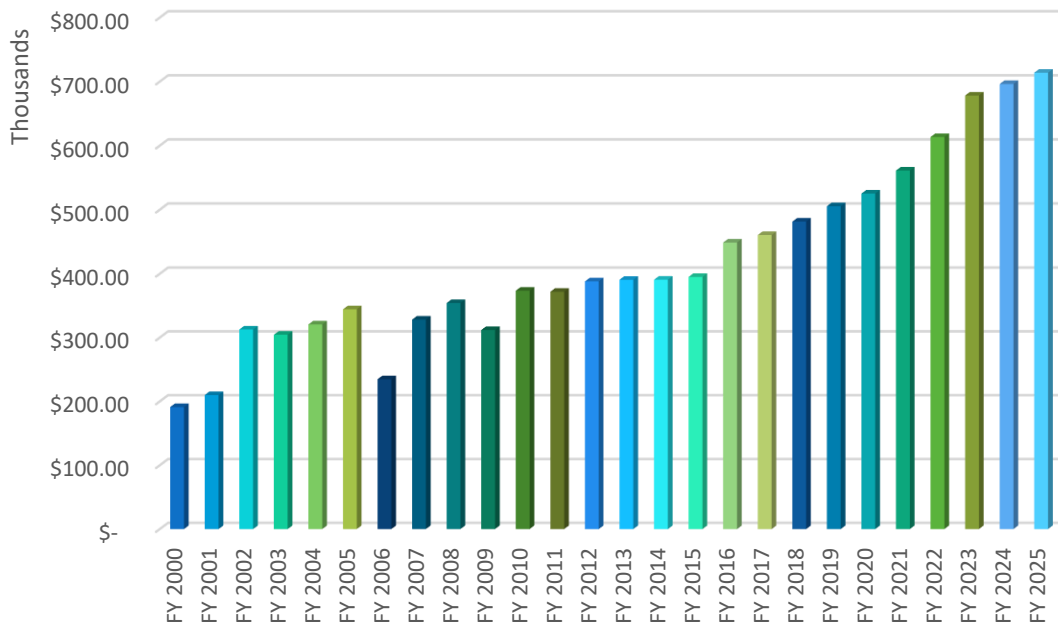


Figure 90 - Public Works - Administration - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	2,009,333	2,322,096	2,238,493	2,035,515	2,346,792	311,277	15.29%
Services & Contracts	615,245	694,523	519,840	465,501	440,710	(24,791)	(5.33)%
Fleet Rentals	820,499	800,213	1,440,868	316,300	607,215	290,915	91.97%
Utilities	14,868	15,689	19,002	18,150	19,650	1,500	8.26%
Supplies & Materials	35,371	36,318	44,313	34,205	33,205	(1,000)	(2.92)%
Capital Outlay	-	25,358	-	-	-	-	0.00%
	3,495,317	3,894,196	4,262,516	2,869,671	3,447,572	577,901	20.14%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
38	45	46	47	47	47	47	-

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 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

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ROAD MAINTENANCE

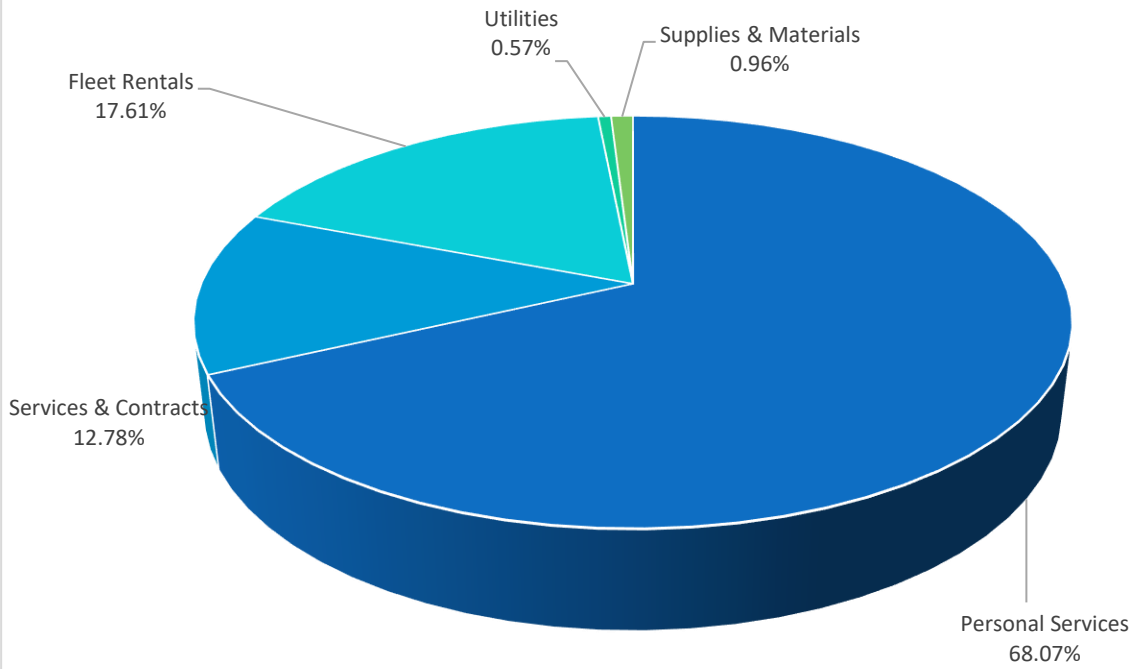


Figure 91 - Road Maintenance - Expenditures by Type

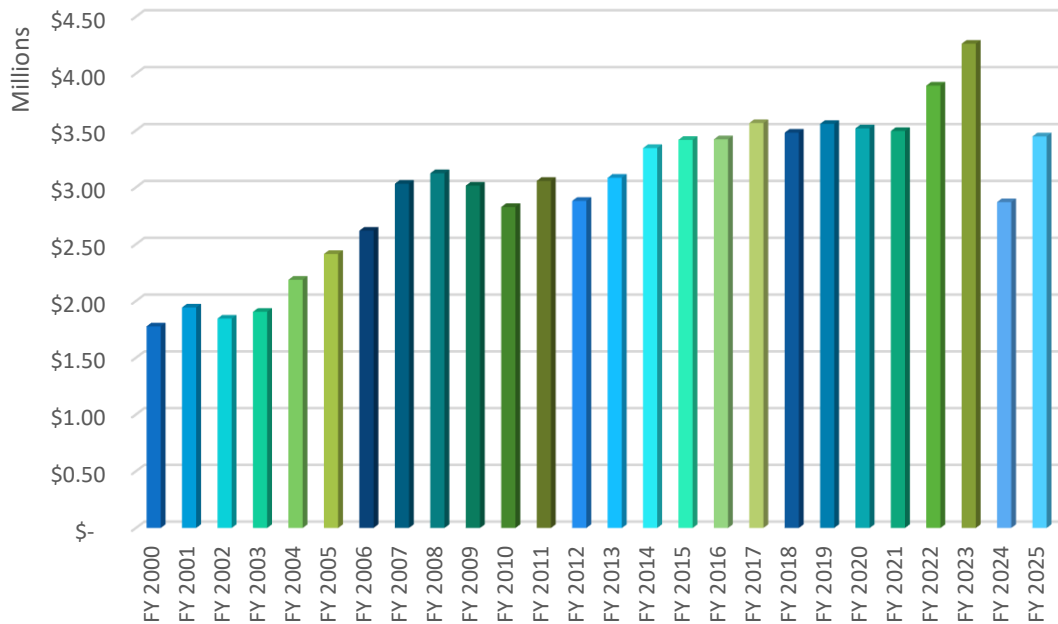


Figure 92 - Road Maintenance - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	422,883	436,109	567,981	591,385	610,733	19,348	3.27%
Services & Contracts	2,204	1,415	1,327	1,850	1,850	-	0.00%
Fleet Rentals	282,500	265,770	296,236	265,800	338,242	72,422	27.25%
Utilities	993	888	484	500	500	-	0.00%
Supplies & Materials	2,339	1,943	1,468	2,050	2,050	-	0.00%
	710,919	706,125	867,496	861,585	953,375	91,790	10.65%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 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 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To clip 3 miles of shoulders monthly	2	3	3	Safety Quality of Life Service
Measure: # of miles clipped monthly				

ROAD CONSTRUCTION

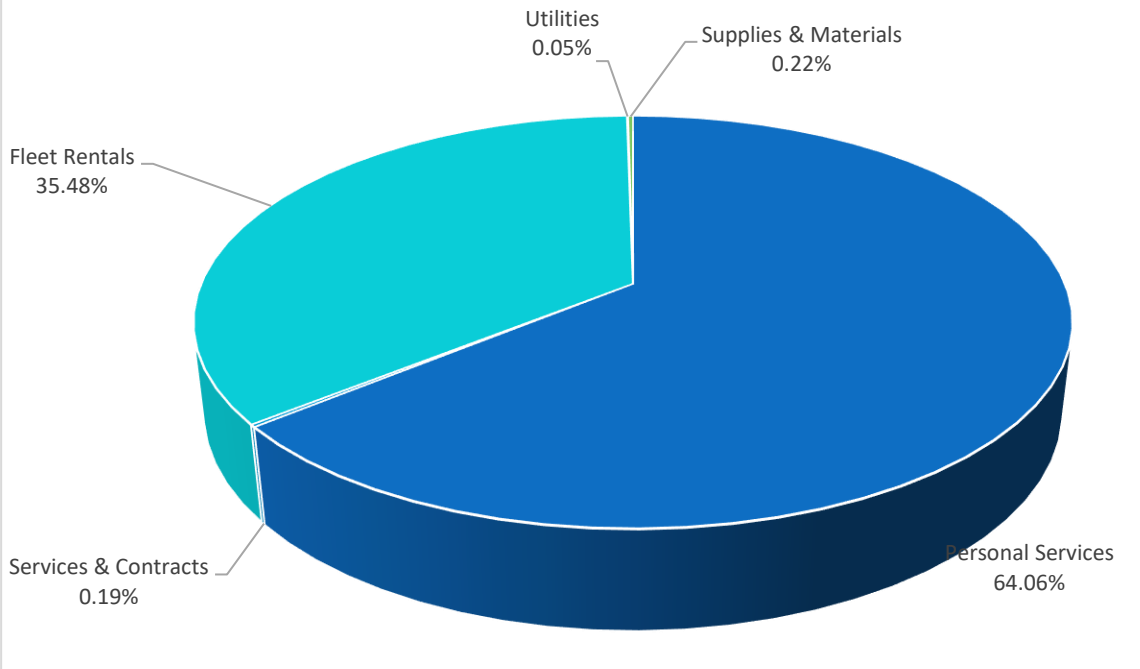


Figure 93 - Road Construction - Expenditures by Type

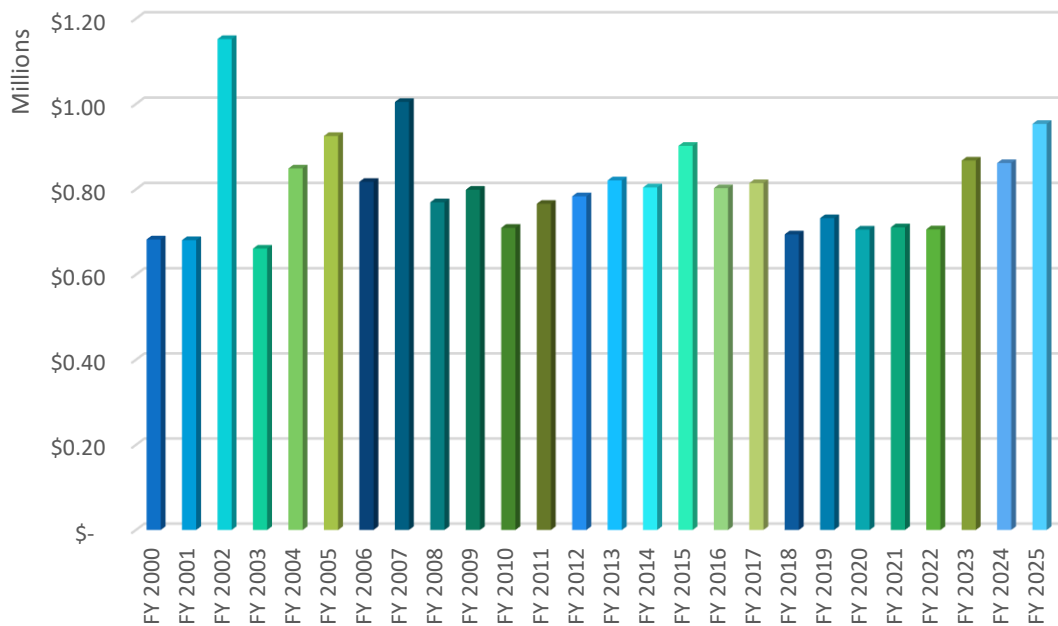


Figure 94 - Road Construction - Expenditure History

NON-DEPARTMENTAL

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
County Attorney	403,933	412,887	538,256	500,000	500,000	-	0.00%
ITS Projects	459,847	61,730	-	634,000	-	(634,000)	(100.00)%
General Facilities	173,672	181,123	232,964	189,031	172,538	(16,493)	(8.73)%
NPDES – Stormwater	80,603	-	92,181	136,825	163,310	26,485	19.36%
Contingency	778,728	2,594,615	819,626	868,341	799,730	(68,611)	(7.90)%
District Attorney	980,000	980,000	980,000	980,000	980,000	-	0.00%
ADR	68,844	70,126	66,245	62,652	67,816	5,164	8.24%
Public Defender	769,617	769,624	814,671	808,231	858,667	50,436	6.24%
EMS	1,554,166	795,000	948,088	1,206,360	1,264,342	57,982	4.81%
Street Lighting	160,715	159,798	173,538	176,963	216,757	39,794	22.49%
Mental Health	108,000	108,000	108,000	108,000	108,000	-	0.00%
Public Health	392,780	397,856	399,332	396,800	416,800	20,000	5.04%
Extension Service	147,921	131,801	252,475	204,309	220,184	15,875	7.70%
Family Services	110,500	100,000	100,000	100,000	100,000	-	0.00%
LODAC	-	-	100,000	-	100,000	100,000	100.00%
Library	1,100,500	1,151,709	1,207,873	1,210,902	1,210,902	-	0.00%
Moody Support	132,000	132,000	134,166	137,000	132,000	(5,000)	(3.65)%
Industrial Authority	3,215,143	3,322,322	3,526,571	3,350,000	3,350,000	-	0.00%
Recreation Authority	4,018,491	4,141,069	4,408,222	4,250,000	4,250,000	-	0.00%
Board of Equalization	28,080	28,003	15,468	30,000	30,000	-	0.00%
Operating Transfers	984,095	1,149,361	2,167,884	1,009,224	1,233,030	223,806	22.18%

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COMMISSARY FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
LCSO – Commissary	324	443	383	360	360	300	(16.67)%
	324	443	383	360	360	300	(16.67)%
Miscellaneous:							
Miscellaneous – Vendor	1,710	1,341	1,157	1,250	1,250	1,350	8.00%
	1,710	1,341	1,157	1,250	1,250	1,350	8.00%
Total Revenues	2,034	1,785	1,539	1,610	1,610	1,650	2.48%

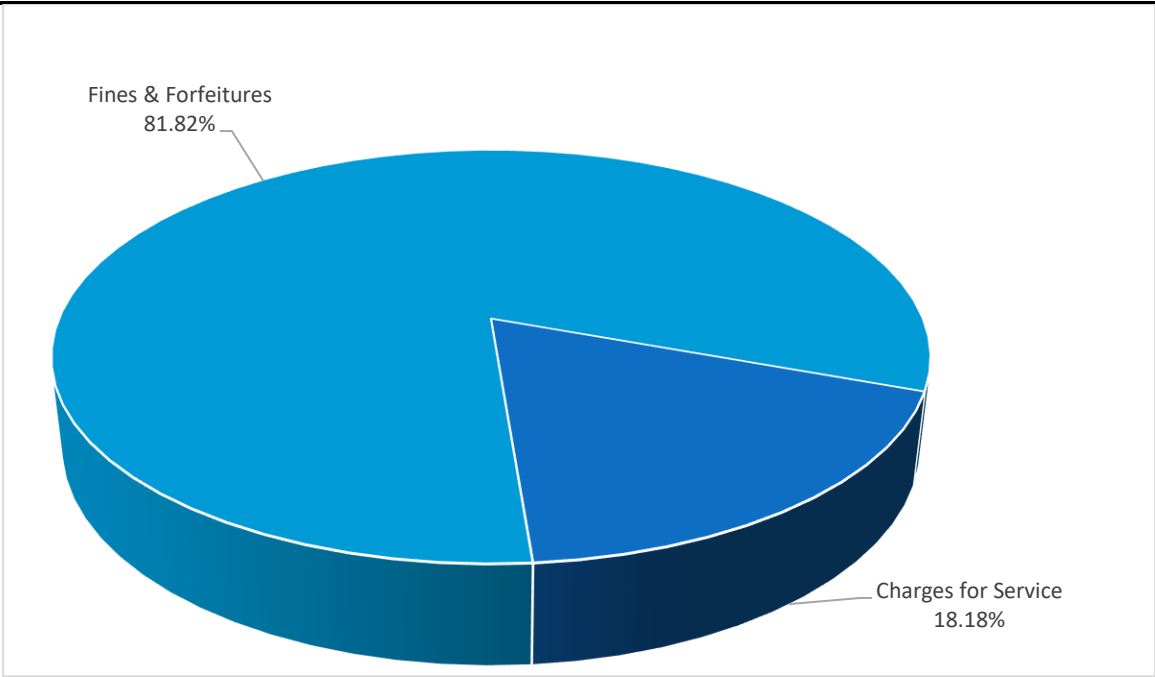


Figure 95 - Commissary Fund - Revenues by Source

COMMISSARY FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	22	22	24	22	22	22	0.00%
Retirement	18	16	19	15	17	17	10.89%
Salaries – Overtime	-	-	16	-	-	-	0.00%
Salaries – Regular	90	98	99	102	111	113	10.94%
Social Security	7	7	8	7	8	8	11.35%
Workers Compensation	2	2	7	2	2	2	10.89%
	138	145	172	148	160	162	9.32%
Services & Contracts:							
Cont Services – Other	572	525	672	525	525	2,992	17.66%
Other Equip – Repair/Maint	1	-	-	-	-	-	0.00%
Subscriptions	9	9	5	5	5	5	0.00%
Vehicle – Repair/Maint	-	-	2	-	-	-	0.00%
	581	533	679	530	530	527	(0.57)%
Fleet Rentals:							
Technology Fleet Rental	-	25	44	37	37	30	(21.05)%
	-	25	44	37	37	30	(21.05)%
Utilities:							
Utilities – Cable TV	8	10	12	12	12	14	16.67%
Utilities – Electricity	303	310	260	281	281	255	(9.25)%
Utilities – Natural Gas	-	-	-	-	-	30	100.00%
Utilities – Water	145	132	-	190	190	190	0.00%
	456	451	272	483	483	489	1.24%
Supplies & Materials:							
Janitorial Supplies	11	31	38	30	42	40	33.33%
Program Supplies	418	394	403	350	350	350	0.00%
Small Tools & Equipment	11	3	5	3	3	3	0.00%
	441	428	447	383	395	393	2.61%
Capital Outlay:							
Other Capital Equipment	186	3	47	-	-	-	0.00%
Rolling Stock	-	317	13	-	-	-	0.00%
	186	321	60	-	-	-	0.00%
Total Expenditures	1,802	1,903	1,674	1,581	1,605	1,600	1.20%

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COMMISSARY FUND – EXPENDITURE CHARTS

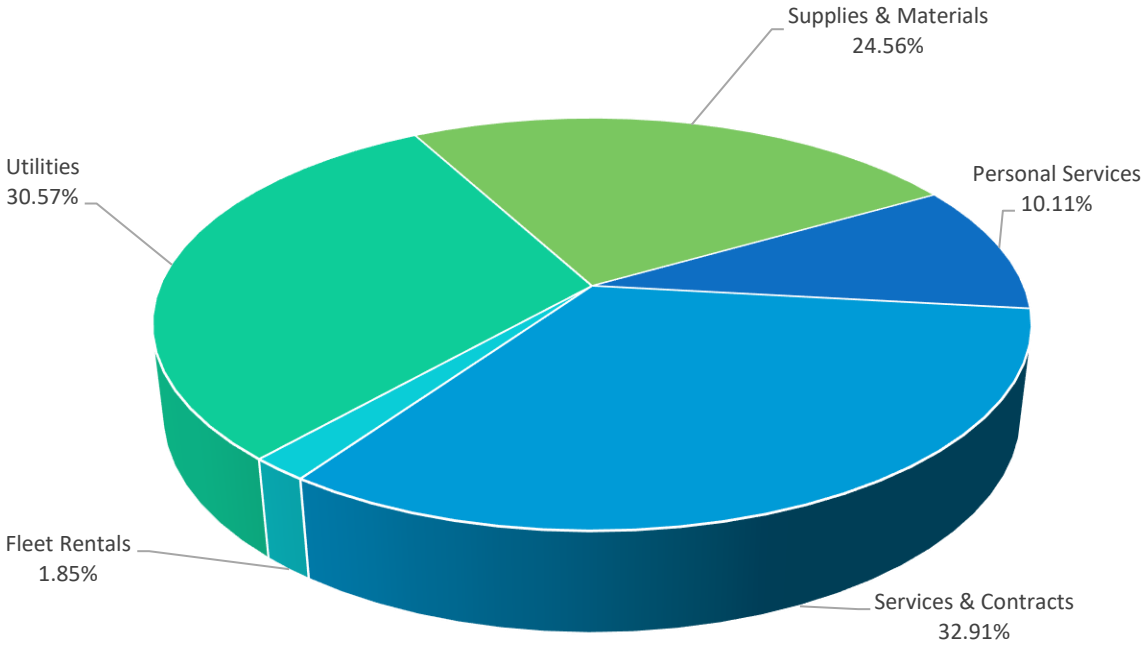


Figure 96 - Commissary Fund - Expenditures by Type

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	137,661	144,949	172,347	147,999	161,788	13,789	9.32%
Services & Contracts	580,839	533,263	679,000	529,500	526,500	(3,000)	(0.57)%
Fleet Rentals	-	24,691	43,941	37,445	29,562	(7,883)	(21.05)%
Utilities	455,884	451,100	271,984	483,000	489,000	6,000	1.24%
Supplies & Materials	440,851	428,243	447,223	383,000	393,000	10,000	2.61%
Capital Outlay	186,276	320,717	59,946	-	-	-	0.00%
	1,801,512	1,902,962	1,674,441	1,580,944	1,599,850	18,906	1.20%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
2	2	2	2	2	2	2	-

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SHERIFF - COMMISSARY

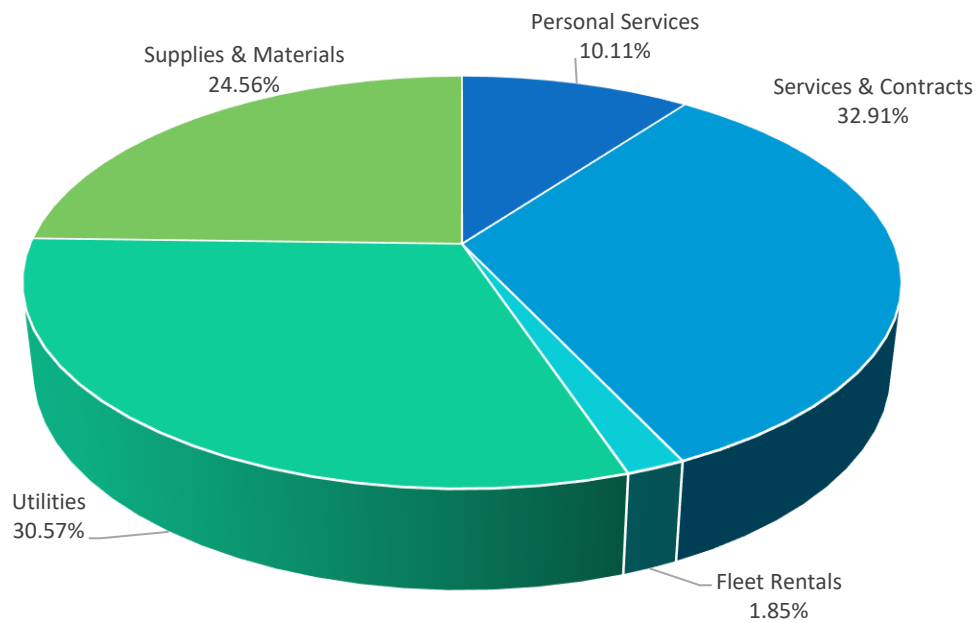


Figure 97 – Sheriff - Commissary - Expenditures by Type

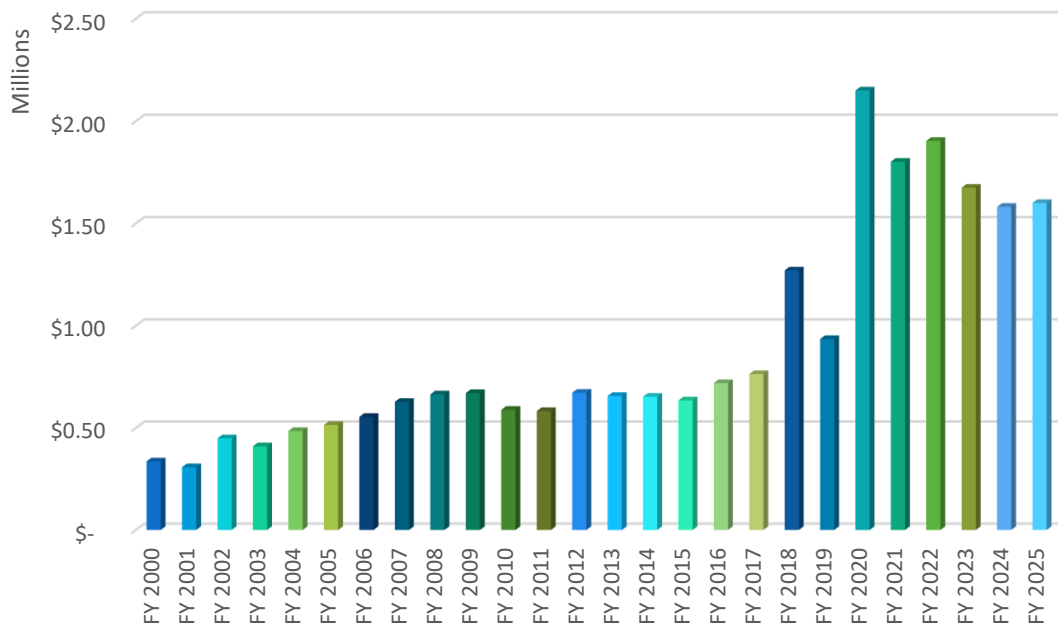


Figure 98 – Sheriff - Commissary - Expenditure History

SHERIFF – DRUG SEIZURES- STATE AND 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
State Seizures	632,452	727,237	1,370,903	-	-	-	0.00%
Federal Seizures	-	50,659	78,536	-	-	-	0.00%
	632,452	777,896	1,449,439	-	-	-	0.00%

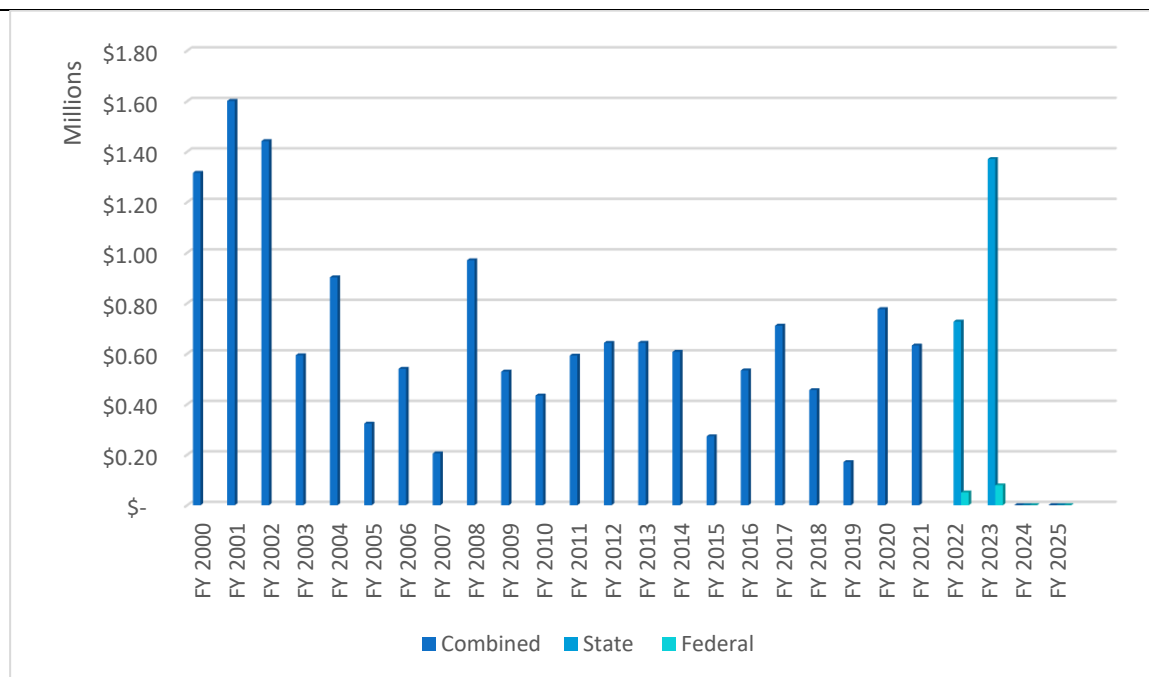


Figure 99 - Sheriff - Drug Seizures - State and Federal - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	75,633	66,149	60,247	100,000	100,000	-	0.00%
	75,633	66,149	60,247	100,000	100,000	-	0.00%

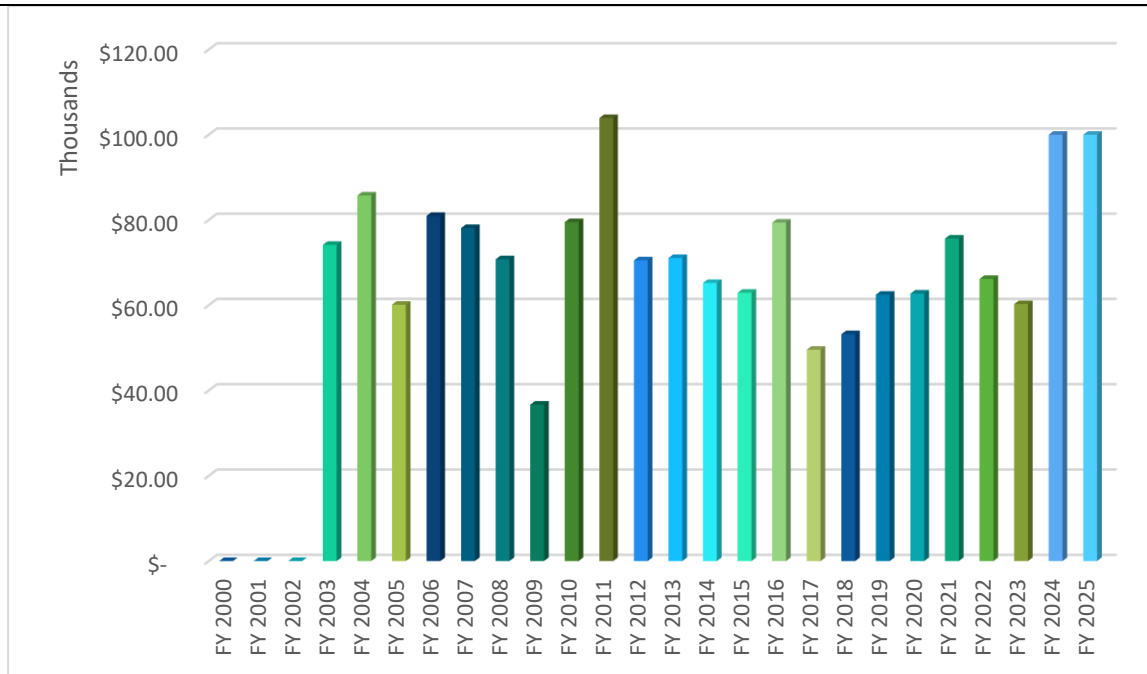


Figure 100 - Law Library - Expenditure History

ACCOMMODATION EXCISE TAX FUND

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Tourism Authority	191,081	289,914	370,314	300,000	428,571	128,571	42.86%
Recreation Authority	63,694	96,638	123,438	100,000	142,857	42,857	42.86%
Operating Transfers	191,081	289,914	370,314	300,000	428,571	128,571	42.86%
	445,857	676,467	864,067	700,000	1,000,000	300,000	42.86%

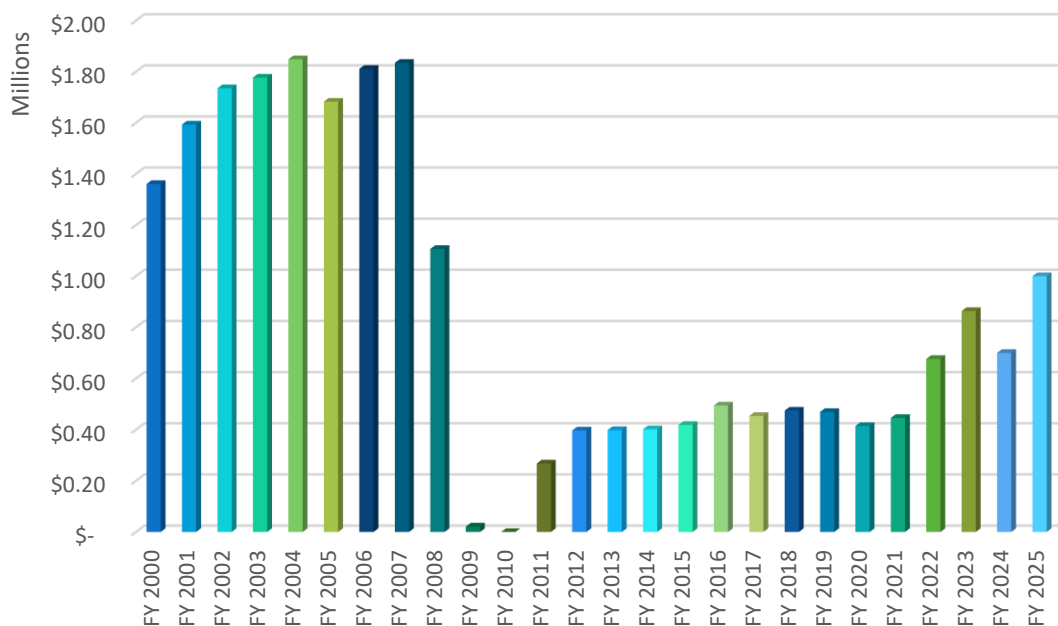


Figure 101 – Accommodation Excise Tax Fund - Expenditure History

INTERGOVERNMENTAL GRANTS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergovernmental:							
ACCG Employee Safety	3	4	4	-	-	-	0.00%
Accountability Court	200	168	165	-	-	-	0.00%
Coronavirus Supplement	58	-	-	-	-	-	0.00%
DOT Transportation – MIDS	351	-	-	-	-	-	0.00%
DUI Accountability Court	101	108	129	82	82	99	20.27%
Elections CTCL	346	-	-	-	-	-	0.00%
FM Global Fire Prevention	3	-	-	-	-	-	0.00%
Georgia Highway Safety	-	30	43	-	-	-	0.00%
Hazard Mitigation	-	20	-	-	-	-	0.00%
Juvenile Accountability	-	37	79	-	-	-	0.00%
Juvenile Delinquency	-	-	61	-	-	-	0.00%
Juvenile Justice Incentive	107	179	303	-	-	-	0.00%
Law Enforcement Officer	3	-	-	-	-	-	0.00%
Law Enforcement Training	-	-	72	-	-	-	0.00%
LCSO – CBRENE	22	4	8	-	-	-	0.00%
Local Government Grants	-	-	-	1,000	1,000	1,000	0.00%
Other Gov – ADR	59	59	65	64	64	75	16.79%
Public Safety/First Responder	-	274	-	-	-	-	0.00%
Scrap Tire Abatement	15	-	23	-	-	-	0.00%
Secret Service CFTF	3	3	11	-	-	-	0.00%
VAWA – Solicitor	51	44	50	85	85	85	0.00%
VOCA – District Attorney	-	-	303	-	-	-	0.00%
VOCA – Solicitor	99	104	96	94	94	98	4.38%
	1,423	1,034	1,413	1,325	1,325	1,357	2.38%
Total Revenues	1,423	1,034	1,413	1,325	1,325	1,357	2.38%

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INTERGOVERNMENTAL GRANTS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	51	41	39	55	55	55	0.00%
Retirement	22	18	17	24	26	26	10.61%
Salaries – Regular	177	191	230	229	255	255	11.76%
Social Security	14	12	13	16	18	18	12.57%
Workers Compensation	1	1	1	1	1	1	11.87%
	265	264	300	325	357	357	9.71%
Services & Contracts:							
ACCG Employee Safety	3	4	4	-	-	-	0.00%
Appropriations	-	-	-	1,000	1,000	1,000	0.00%
Cont Services – Grant Match	-	(50)	(55)	-	-	-	0.00%
Cont Services – Other	193	258	301	-	-	-	0.00%
Coronavirus Supplemental	58	-	-	-	-	-	0.00%
DUI Accountability – LEO	3	-	-	-	-	-	0.00%
Ed & Training – Seminar	3	2	1	-	-	-	0.00%
Ed & Training – Travel	-	14	14	-	-	-	0.00%
Elections CTCL	346	-	-	-	-	-	0.00%
FM Global Fire Prevention	3	-	-	-	-	-	0.00%
Georgia DOT – MIDS	351	-	-	-	-	-	0.00%
Georgia Highway Safety	-	30	43	-	-	-	0.00%
Hazard Mitigation	-	20	-	-	-	-	0.00%
Juvenile Delinquency	-	-	61	-	-	-	0.00%
Juvenile Justice Incentive	107	179	303	-	-	-	0.00%
Law Enforcement Training	-	-	72	-	-	-	0.00%
LCSO – CBRENE	22	4	8	-	-	-	0.00%
Professional Services	-	-	3	-	-	-	0.00%
Public Safety/First Responder	-	274	-	-	-	-	0.00%
Scrap Tire Abatement	15	-	23	-	-	-	0.00%
Secret Service CFTF	3	3	11	-	-	-	0.00%
VOCA – District Attorney	-	-	303	-	-	-	0.00%
	1,108	739	1,092	1,000	1,000	1,000	0.00%

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INTERGOVERNMENTAL GRANTS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Supplies & Materials:							
Program Supplies	7	28	20	-	-	-	0.00%
Small Tools & Equipment	43	4	-	-	-	-	0.00%
	50	31	20	-	-	-	0.00%
Operating Transfers:							
Transfers Out – General Fund	-	6	-	-	-	-	0.00%
	-	6	-	-	-	-	0.00%
Total Expenditures	1,423	1,040	1,413	1,325	1,325	1,357	2.38%

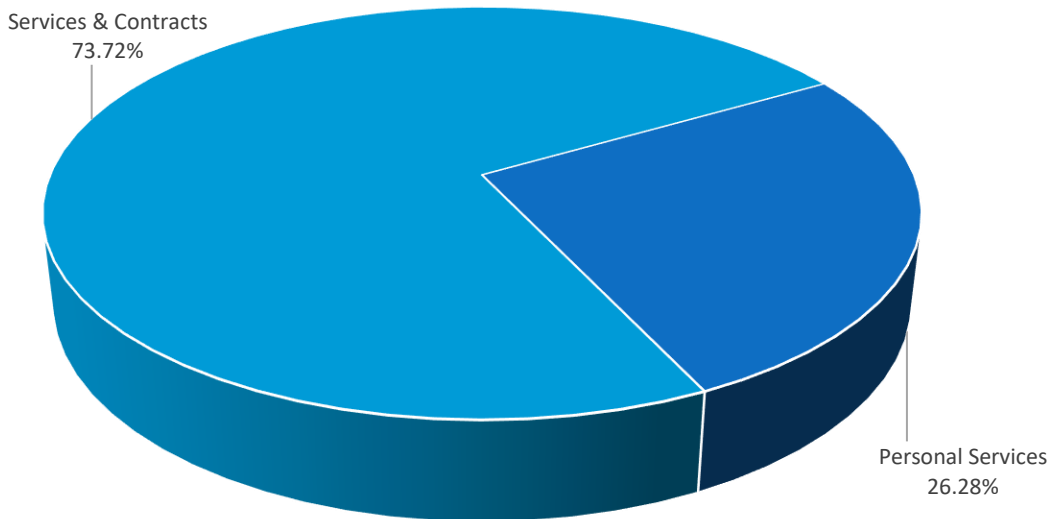


Figure 102 - Intergovernmental Grants Fund - Expenditures by Type

JAIL OPERATIONS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Fines & Forfeitures:							
Fines – Magistrate Court	2	3	4	3	3	4	41.67%
Fines – Municipal Court	94	66	60	60	60	50	(16.67)%
Fines – State Court	289	257	226	230	230	225	(2.17)%
Fines – Superior Court	18	22	22	19	19	18	(5.26)%
	403	348	313	312	312	297	(4.73)%
Total Revenues	403	348	313	312	312	297	(4.73)%

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JAIL OPERATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	11	11	12	11	11	11	0.00%
Retirement	7	6	6	6	13	7	7.09%
Salaries – Overtime	-	1	1	-	-	-	0.00%
Salaries – Regular	36	37	39	41	87	44	5.20%
Social Security	2	3	3	3	7	3	5.05%
Workers Compensation	1	1	2	1	2	1	7.12%
	56	59	63	62	119	65	4.47%
Services & Contracts:							
Cont Services – Other	67	46	63	78	107	107	37.37%
Facility – Repair/Maint	101	112	19	65	75	65	0.00%
Other Equip – Repair/Maint	10	1	7	6	6	6	0.00%
	178	159	89	148	187	177	19.61%
Utilities:							
Utilities – Electricity	(1)	-	-	-	-	-	0.00%
Utilities – Natural Gas	28	42	9	42	42	-	(100.00)%
Utilities – Telephone	4	3	3	3	3	3	0.78%
Utilities – Water	42	31	-	-	-	-	0.00%
	72	76	12	45	45	3	(93.41)%
Supplies & Materials:							
Janitorial Supplies	66	50	42	45	45	40	(11.11)%
Small Tools & Equipment	4	4	5	4	4	4	0.00%
	70	54	47	49	49	44	(10.20)%
Capital Outlay:							
New Construction	10	-	-	-	-	-	0.00%
	10	-	-	-	-	-	0.00%
Total Expenditures	385	348	211	305	401	290	(4.95)%

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JAIL OPERATIONS FUND – EXPENDITURE CHARTS

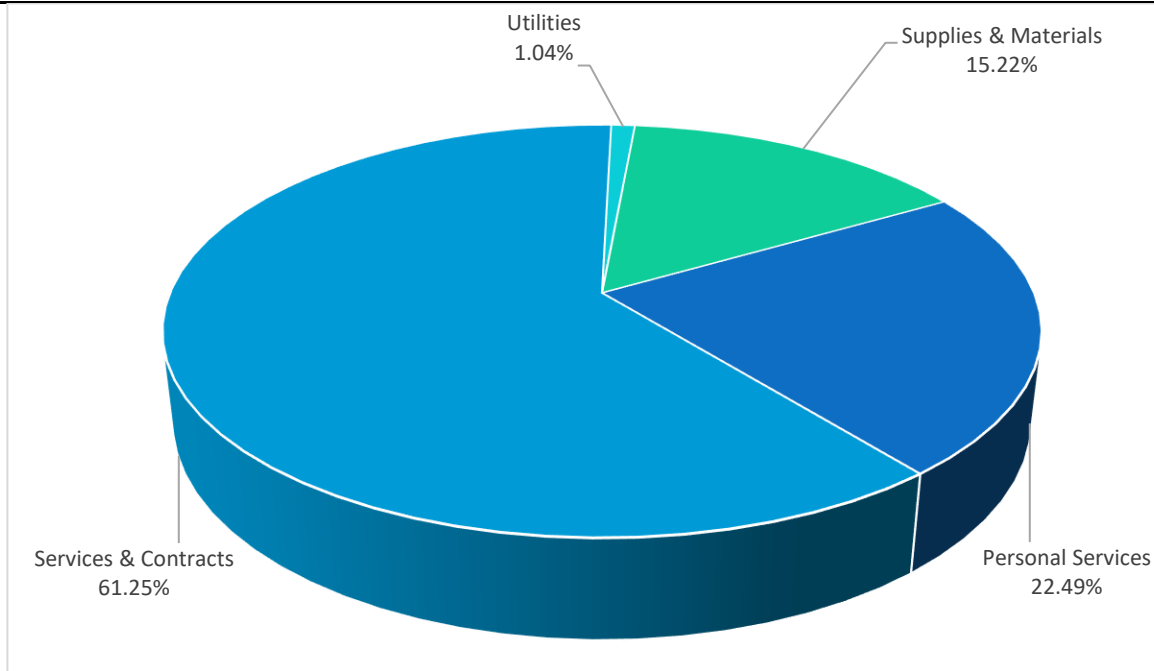


Figure 103 – Jail Operations Fund - Expenditures by Type

SHERIFF – JAIL OPERATIONS

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	56,427	59,012	62,982	62,352	65,142	2,790	4.47%
Services & Contracts	178,166	158,835	88,973	148,355	177,450	29,095	19.61%
Utilities	71,686	75,908	11,895	44,938	2,961	(41,977)	(93.41)%
Supplies & Materials	69,528	53,916	46,945	49,000	44,000	(5,000)	(10.20)%
Capital Outlay	9,560	-	-	-	-	-	0.00%
	385,367	347,671	210,795	304,645	289,553	(15,092)	(4.95)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
1	1	1	1	2	2	1	-

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SHERIFF – JAIL OPERATIONS

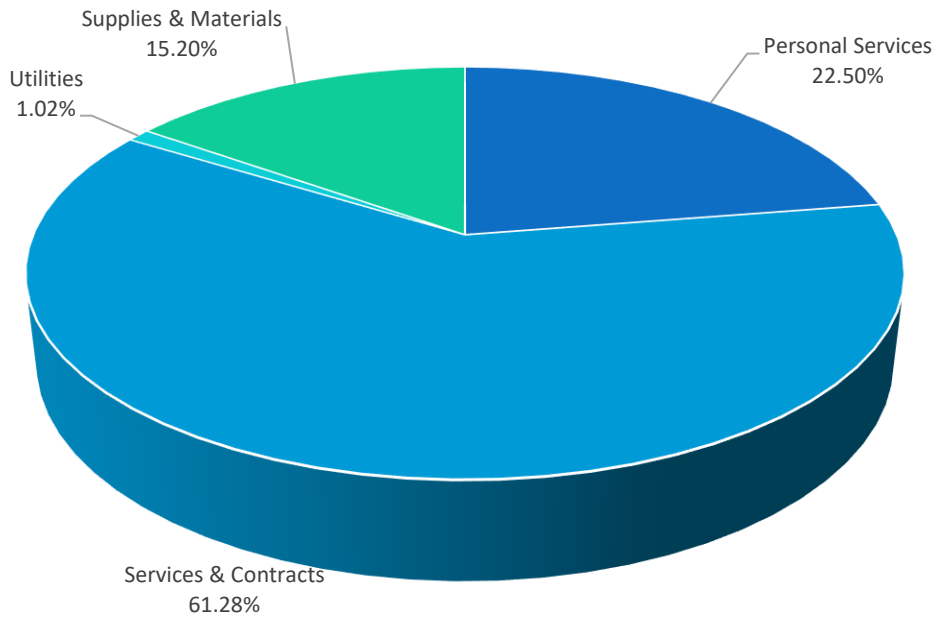


Figure 104 - Sheriff - Jail Operations - Expenditures by Type

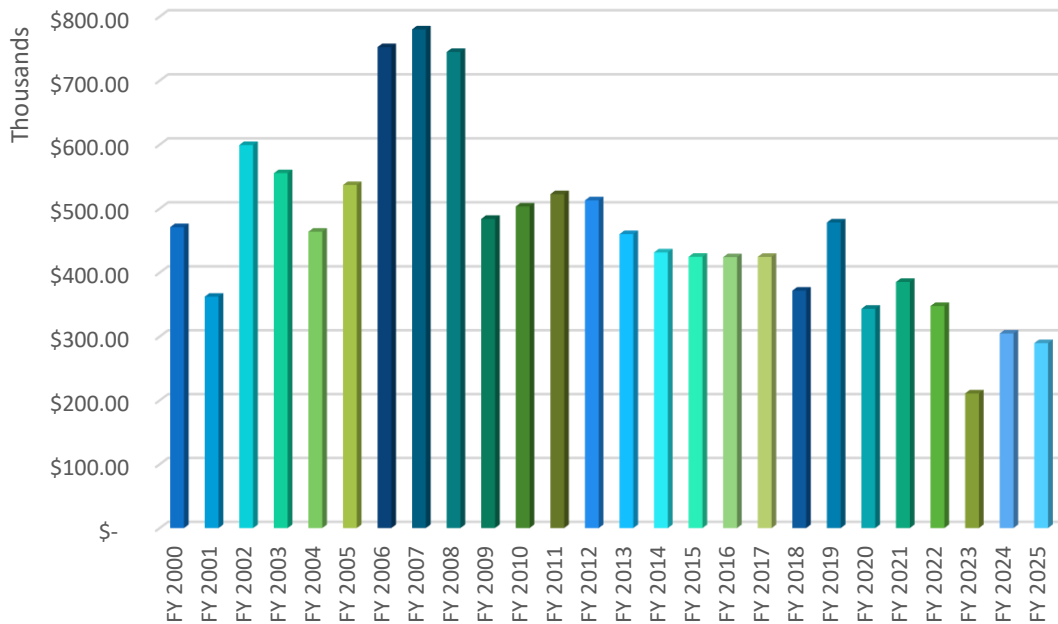


Figure 105 - Sheriff - Jail Operations - Expenditure History

DRUG ABUSE TREATMENT FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergovernmental:							
City of Hahira – DATE	1	-	1	1	1	2	350.00%
City of Lake Park – DATE	1	-	-	-	-	1	100.00%
City of Remerton – DATE	9	9	11	9	9	4	(58.33)%
	11	9	12	10	10	7	(28.42)%
Fines & Forfeitures:							
Fines – State Court	147	98	108	98	98	98	0.00%
Fines – Superior Court	33	31	31	20	20	18	(10.00)%
	179	129	139	118	118	116	(1.69)%
Total Revenues	191	138	151	128	128	123	(3.69)%

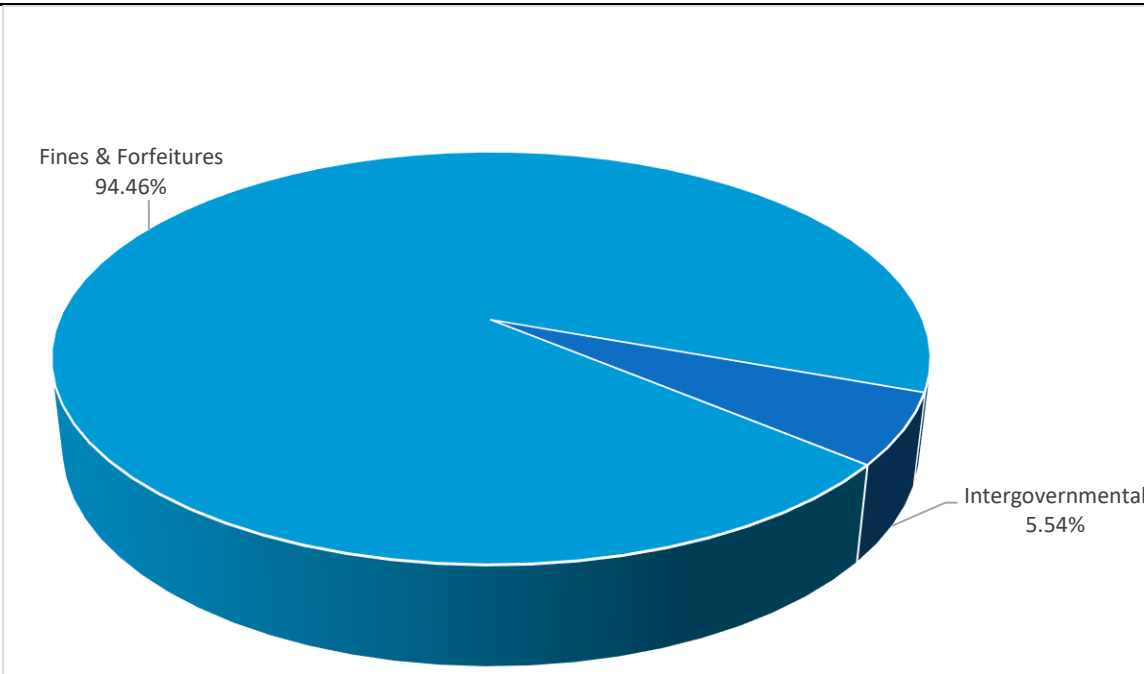


Figure 106 – Drug Abuse Treatment Fund - Revenues by Source

DRUG ABUSE TREATMENT FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Services & Contracts:							
Appropriations	125	100	-	50	50	-	(100.00)%
Cont Services – Grant Match	38	61	67	60	60	60	0.00%
	163	161	67	110	110	60	(45.47)%
Utilities:							
Utilities – Cell Phones	-	-	1	1	1	1	0.00%
	-	-	1	1	1	1	0.00%
Total Expenditures	163	162	68	111	111	61	(45.04)%

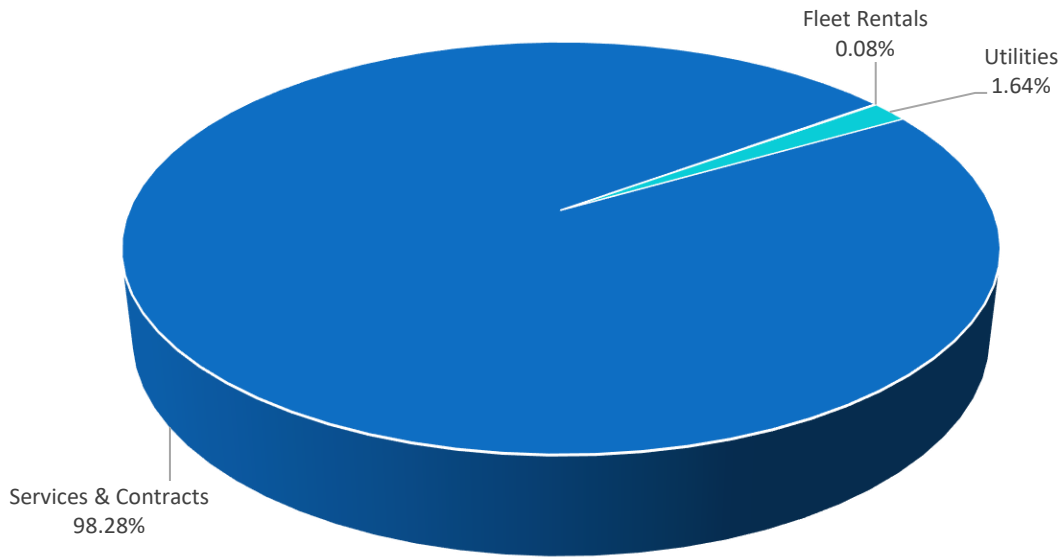


Figure 107 – Drug Abuse Treatment Fund - Expenditures by Type

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Juvenile Accountability	-	10,000	10,799	15,000	15,000	-	0.00%
Accountability Court	25,586	36,845	37,857	30,526	30,525	(1)	0.00%
DUI Accountability	12,622	14,745	19,391	15,500	15,499	(1)	0.00%
LODAC	125,000	100,000	-	50,000	-	(50,000)	(100.00)%
	163,207	161,590	68,047	111,026	61,024	(50,002)	(45.04)%

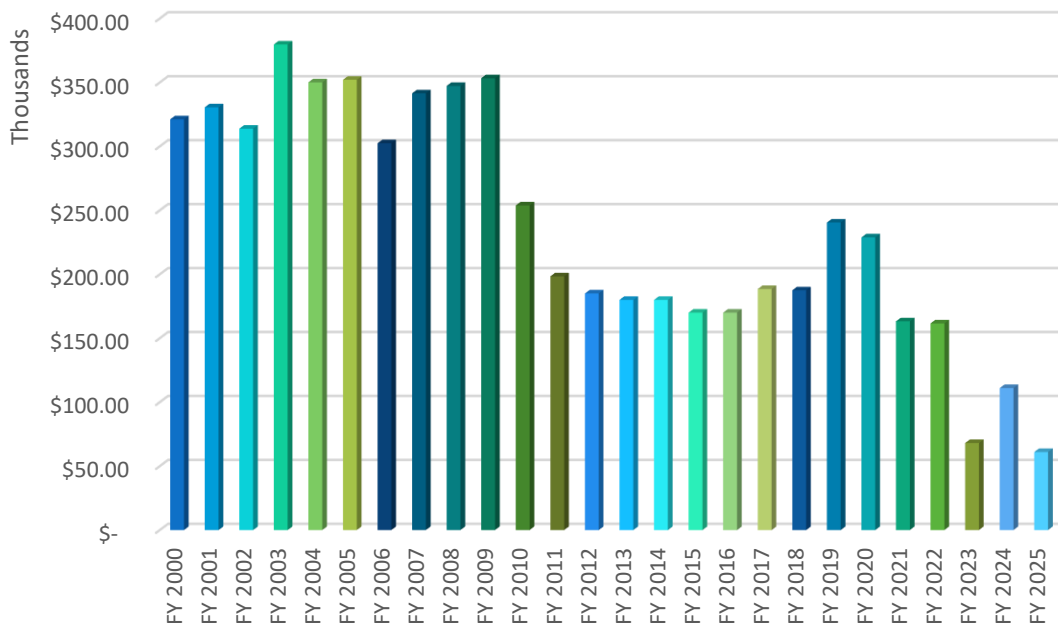


Figure 108 - Drug Abuse Treatment Fund - Expenditure History

EMERGENCY COMMUNICATIONS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergovernmental:							
Hahira – PSRS	16	21	16	20	20	22	8.34%
Lake Park – PSRS	15	20	15	19	19	19	5.01%
Lowndes 911 – PSRS	5	7	13	16	16	16	(3.28)%
Lowndes Coroner – PSRS	2	2	2	2	2	2	1.07%
Lowndes EMA – PSRS	1	2	1	1	1	1	1.12%
Lowndes Fire – PSRS	109	126	90	118	118	120	1.73%
Lowndes Other – PSRS	68	70	48	68	68	69	1.12%
Lowndes Sheriff – PSRS	242	302	202	266	266	274	3.02%
Other Gov – 911 Charges	35	58	51	56	56	56	0.00%
Other Gov – PSRS	52	48	35	46	46	43	(6.78)%
Remerton – PSRS	15	19	13	17	17	17	1.12%
SGMC – PSRS	15	34	25	32	32	25	(21.35)%
Valdosta – PSRS	183	202	151	194	194	194	0.00%
	759	912	661	854	854	858	0.37%
Charges for Service:							
Other – 911 Surcharges	1,669	1,699	1,765	1,725	1,725	1,775	2.90%
Other – 911 Prepaid	505	503	488	500	500	475	(5.00)%
	2,175	2,202	2,253	2,225	2,225	2,250	1.12%
Miscellaneous:							
Rent – Other	35	3	60	-	-	-	0.00%
Revenue Sharing	-	-	111	-	-	-	0.00%
	35	3	171	-	-	-	0.00%
Operating Transfers:							
Transfers In – General Fund	984	1,149	2,068	1,009	1,009	1,233	22.18%
	984	1,149	2,068	1,009	1,009	1,233	22.18%
Total Revenues	3,953	4,265	5,153	4,089	4,089	4,341	6.16%

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EMERGENCY COMMUNICATIONS FUND – REVENUES BY SOURCE

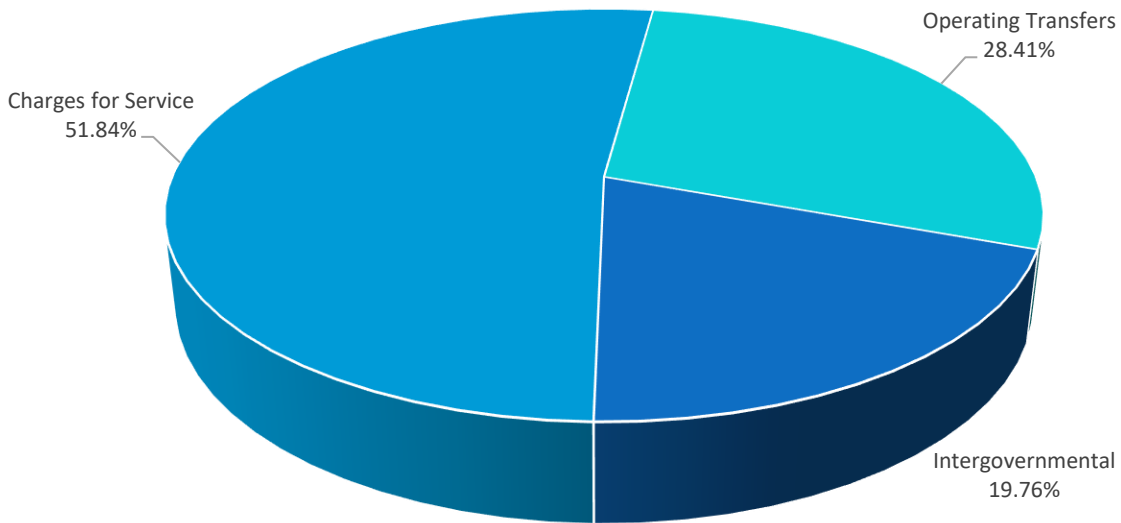


Figure 109 – Emergency Communications Fund - Revenues by Source

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EMERGENCY COMMUNICATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	407	451	437	385	385	418	8.57%
Life Insurance	3	3	3	3	4	4	9.50%
Retirement	313	312	301	279	327	307	10.07%
Salaries – Overtime	-	230	293	150	188	171	13.89%
Salaries – Regular	1,708	1,639	1,586	1,755	1,991	1,899	8.20%
Social Security	124	137	137	119	160	140	17.76%
Workers Compensation	6	6	22	7	8	7	6.93%
	2,561	2,779	2,780	2,698	3,063	2,946	9.18%
Services & Contracts:							
Appropriations	5	7	13	16	16	-	(100.00)%
Cont Services – Other	686	626	662	689	698	694	0.76%
Cont Services – SGRC	-	10	10	10	10	10	0.00%
Dues – Professional	1	1	1	2	2	2	0.95%
Ed & Training – Seminar	5	7	8	7	9	8	4.60%
Ed & Training – Travel	2	8	7	7	9	8	1.63%
Facility – Repair/Maint	3	1	2	3	4	3	0.00%
Other Equip – Repair/Maint	1	7	4	3	4	3	0.00%
Postage & Shipping	-	-	-	-	1	-	0.00%
Public Safety Radio System	-	-	-	-	-	16	100.00%
Rent/Lease	224	60	875	231	231	231	0.02%
Subscriptions	1	1	1	1	1	1	(34.07)%
Uniforms	4	4	5	-	7	5	100.00%
	932	731	1,589	969	991	979	1.02%
Fleet Rentals:							
Fleet Rental	2	3	5	2	2	3	14.82%
Technology Fleet Rental	34	34	104	97	97	98	0.97%
	36	36	109	99	99	100	1.28%

EMERGENCY COMMUNICATIONS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Utilities:							
Utilities – Cell Phones	3	3	3	3	3	3	(16.67)%
Utilities – Electricity	43	33	25	43	43	40	(7.62)%
Utilities – Natural Gas	-	-	-	1	1	1	0.00%
Utilities – Telephone	8	4	4	4	4	4	0.90%
Utilities – Water	3	3	3	3	3	3	10.34%
	58	42	36	54	54	50	(6.45)%
Supplies & Materials:							
Janitorial Supplies	4	6	5	5	6	5	0.00%
Office Supplies	3	3	3	4	4	3	(14.29)%
Program Supplies	4	5	7	8	17	8	0.00%
Small Tools & Equipment	16	19	82	20	20	15	(25.65)%
	27	32	98	36	47	31	(15.65)%
Capital Outlay:							
Other Capital Equipment	12	156	151	72	74	74	3.06%
Rolling Stock	-	-	-	-	38	-	0.00%
	12	156	151	72	112	74	3.06%
Operating Transfers:							
Transfers Out – General Fund	160	160	160	160	160	160	0.00%
	160	160	160	160	160	160	0.00%
Total Expenditures	3,787	3,937	4,922	4,089	4,525	4,341	6.16%

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EMERGENCY COMMUNICATIONS FUND – EXPENDITURE CHARTS

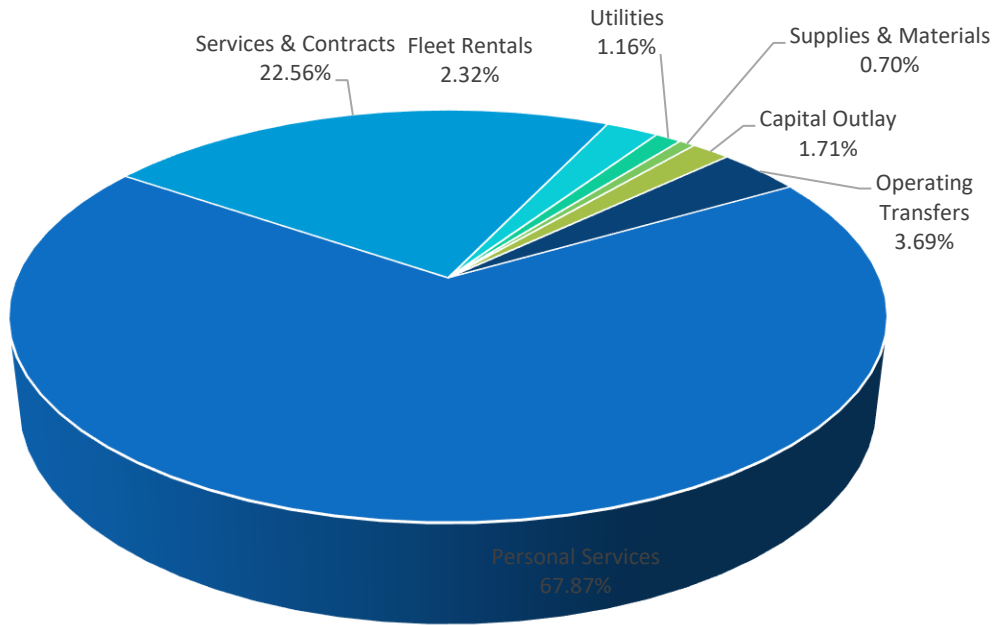


Figure 110 – Emergency Communications Fund - Expenditures by Type

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 911 Operations Center.

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	18,129	18,774	19,273	25,574	22,000	(3,574)	(13.98)%
Utilities	34,122	31,898	32,711	32,696	29,732	(2,964)	(9.07)%
Supplies & Materials	141	32	640	-	5,000	5,000	100.00%
	52,391	50,704	52,623	58,270	56,732	(1,538)	(2.64)%

Annual Department Goals:

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

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FACILITIES MAINTENANCE

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	5%	4%	20%	Safety Quality of Life Financial Service
Measure: % of paint and carpet replaced				
Goal: To reduce the number of lost time incidents by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time incidents				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

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FACILITIES MAINTENANCE

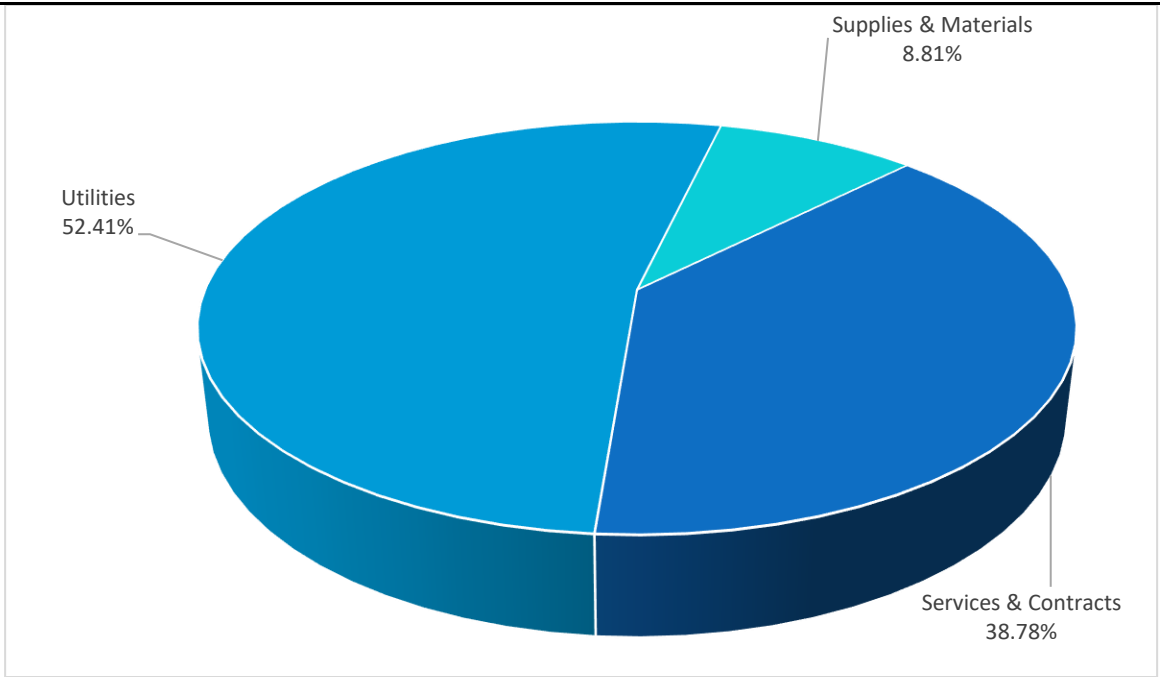


Figure 111 - Facilities Maintenance - Expenditures by Type

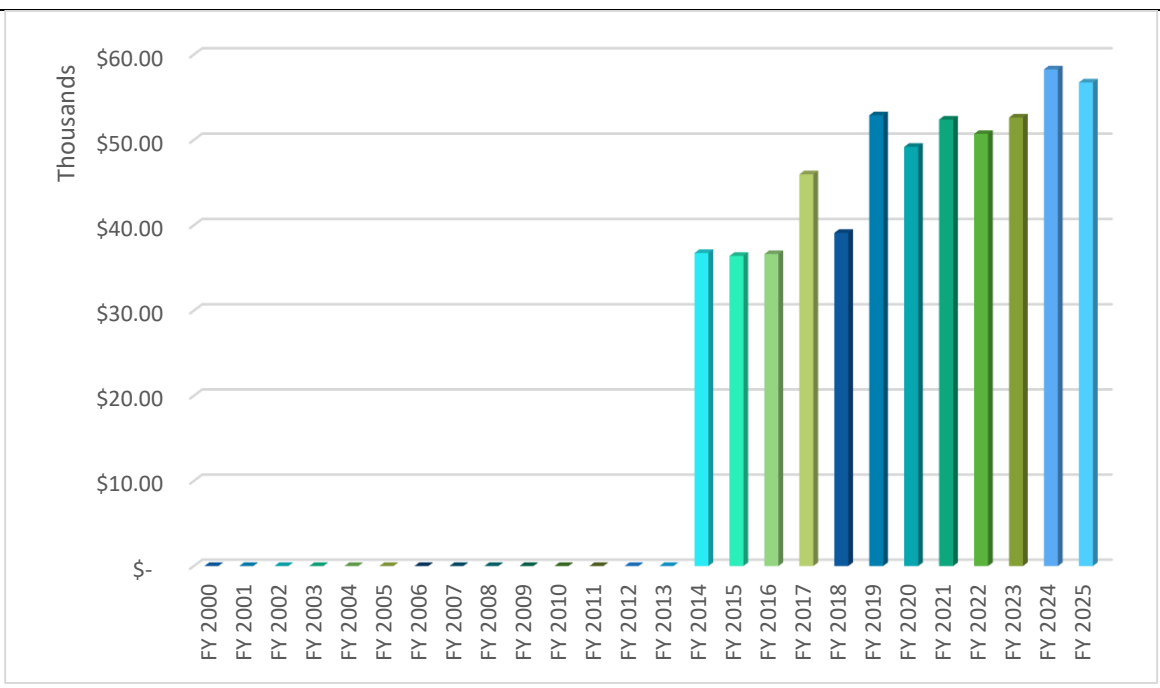


Figure 112 - Facilities Maintenance - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	2,560,964	2,778,673	2,779,656	2,698,095	2,945,897	247,802	9.18%
Services & Contracts	214,137	182,787	220,917	240,534	247,810	7,276	3.02%
Fleet Rentals	36,077	36,532	108,569	99,225	100,491	1,266	1.28%
Utilities	5,615	2,420	2,965	3,000	2,500	(500)	(16.67)%
Supplies & Materials	24,294	29,466	84,323	31,100	25,600	(5,500)	(17.68)%
Capital Outlay	12,478	-	88,720	-	-	-	0.00%
	2,853,565	3,029,698	3,285,150	3,071,954	3,322,298	250,344	8.15%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
41	42	42	42	42	42	42	-

Annual Department Goals:

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

911 OPERATIONS

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To answer 90% of calls within 10 seconds	93%	95%	97%	Safety Quality of Life
Measure: % of calls answered within 10 seconds				Financial Service
Goal: To maintain less than 5 founded complaints annually	4	4	3	Safety Quality of Life Service
Measure: # of founded complaints				
Goal: To reduce turnover by 2% annually	12%	10%	10%	Safety Quality of Life
Measure: % turnover rate				Financial Service

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911 OPERATIONS

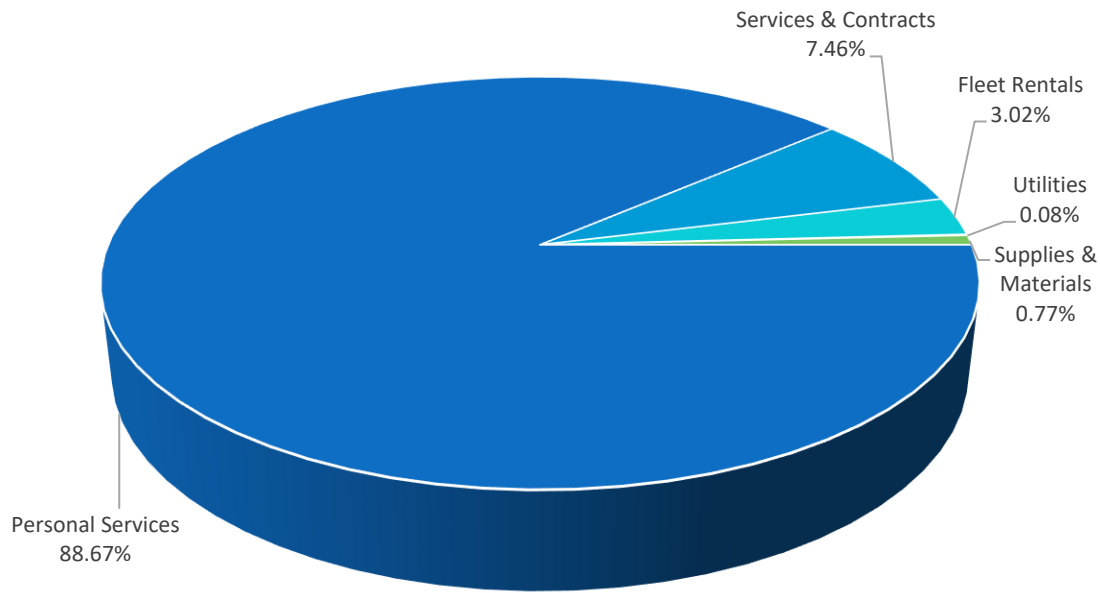


Figure 113 - 911 Operations - Expenditures by Type

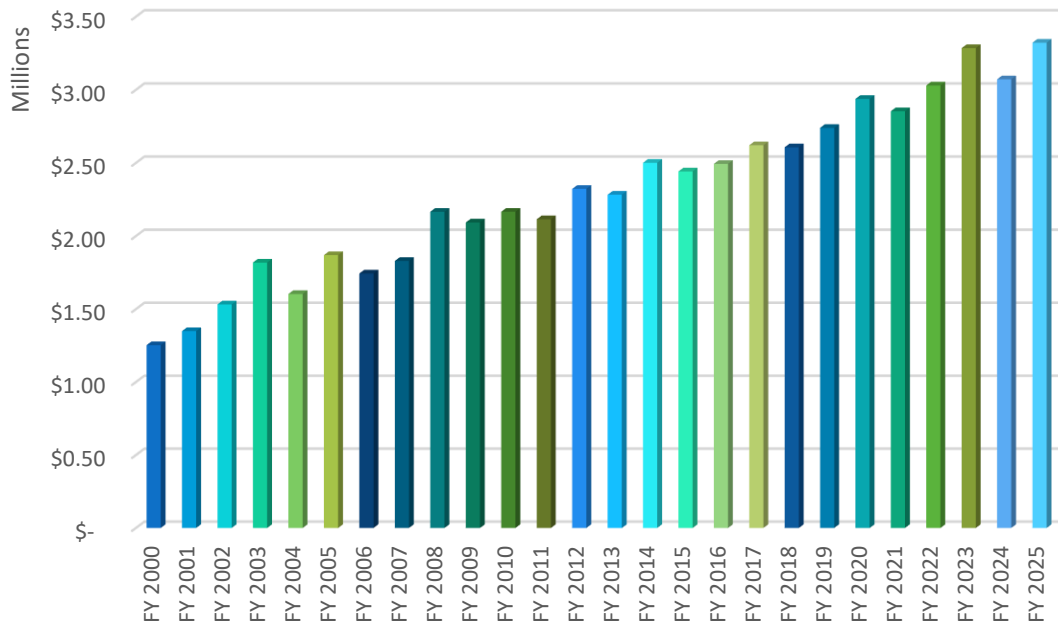


Figure 114 - 911 Operations - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	700,191	529,779	1,348,698	703,263	709,403	6,140	0.87%
Utilities	18,357	7,911	-	18,000	18,000	-	0.00%
Supplies & Materials	2,526	2,948	13,072	5,180	1	(5,179)	(99.98)%
Capital Outlay	-	155,697	62,615	72,000	74,200	2,200	3.06%
	721,074	696,335	1,424,385	798,443	801,604	3,161	0.40%

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PUBLIC SAFETY RADIO SYSTEM

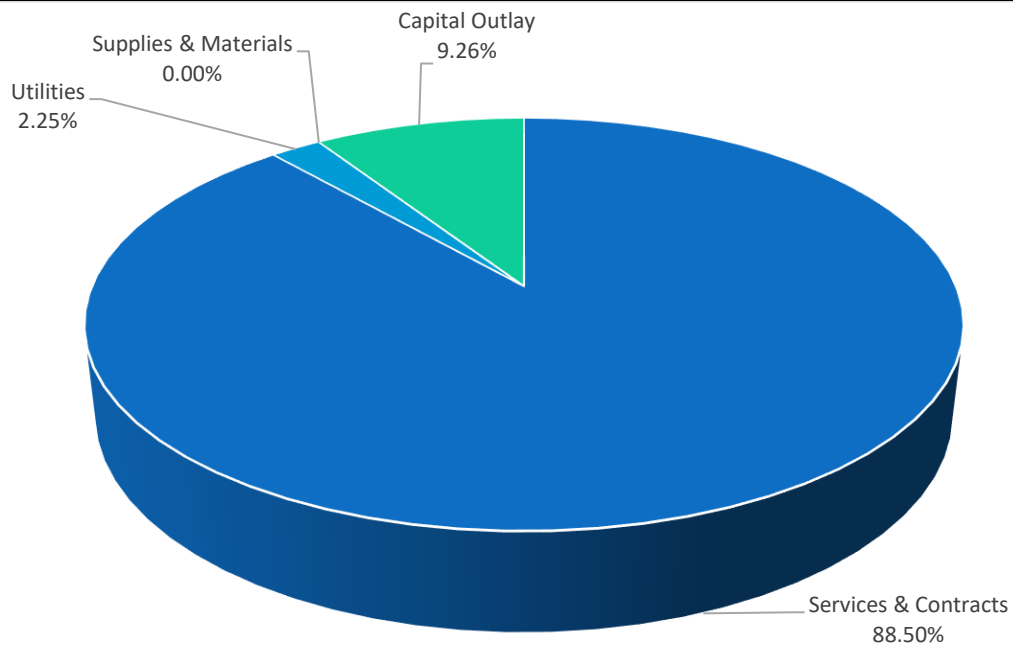


Figure 115 - Public Safety Radio System - Expenditures by Type

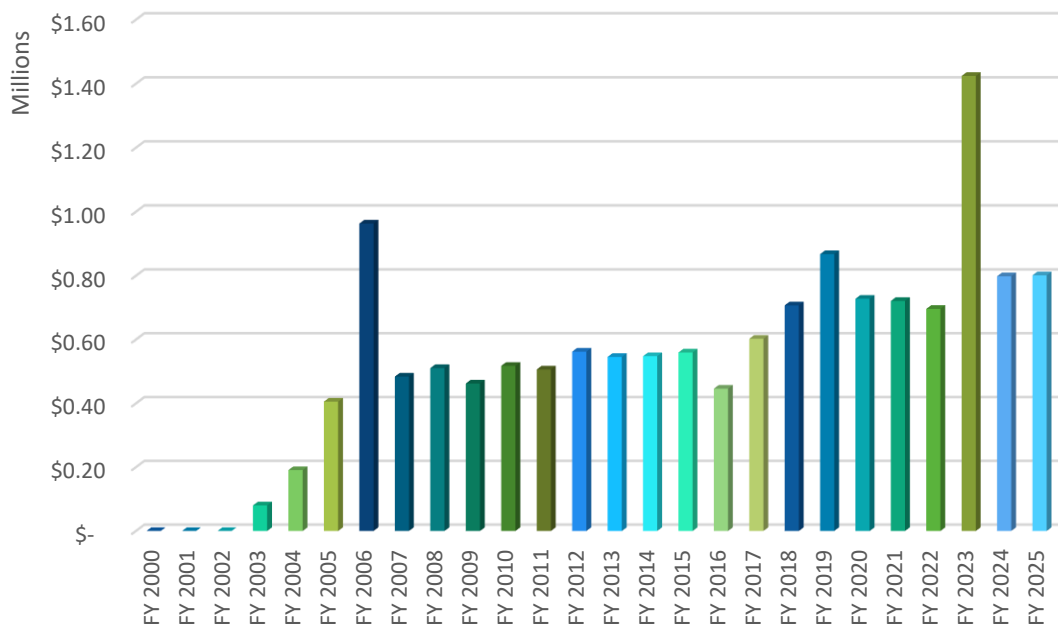


Figure 116 - Public Safety Radio System - Expenditure History

VICTIM/WITNESS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Intergovernmental:							
Hahira – V/W	25	16	38	25	25	35	40.00%
Lake Park – V/W	3	3	2	2	2	4	75.00%
Remerton – V/W	12	11	10	10	10	8	(20.00)%
Valdosta – V/W	48	34	35	35	35	20	(42.86)%
	89	64	85	72	72	67	(7.64)%
Fines & Forfeitures:							
Fines – Magistrate Court	1	1	2	2	2	2	25.71%
Fines – State Court	143	126	113	115	115	110	(4.35)%
Fines – Superior Court	8	10	11	10	10	9	(15.00)%
	152	138	125	127	127	121	(4.77)%
Total Revenues	241	202	211	199	199	187	(5.81)%

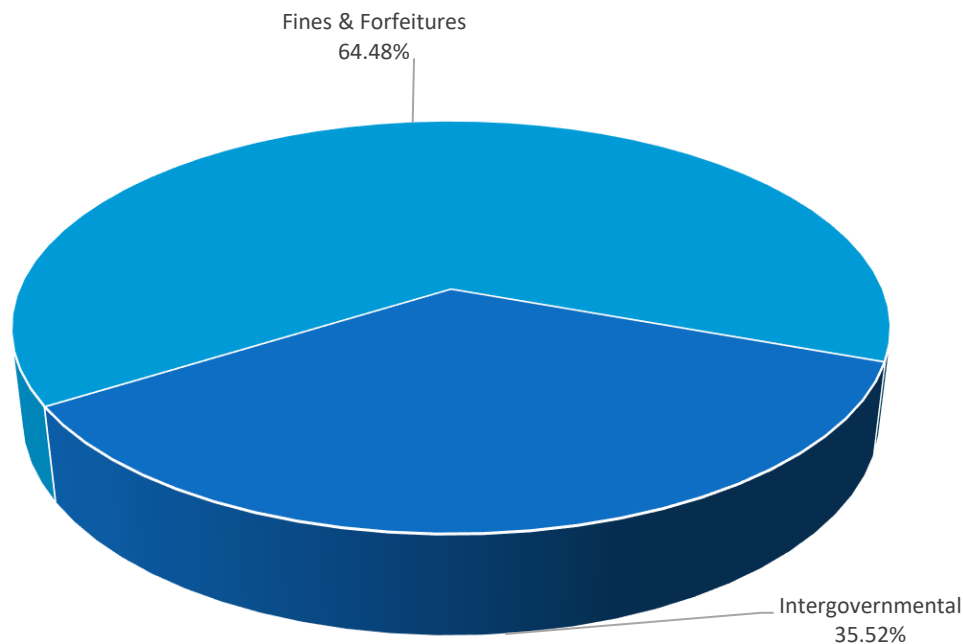


Figure 117 – Victim/Witness Fund - Revenues by Source

VICTIM/WITNESS FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	11	11	12	11	11	11	0.00%
Retirement	10	10	10	10	11	11	5.48%
Salaries – Regular	65	69	73	79	81	83	4.58%
Social Security	5	5	5	6	6	6	4.81%
Workers Compensation	-	-	1	-	-	-	4.62%
	92	96	102	106	109	111	4.20%
Services & Contracts:							
Appropriations	121	121	121	121	121	121	0.00%
Cont Services – Other	1	1	2	-	-	-	0.00%
Ed & Training – Seminar	-	1	1	1	1	1	0.00%
Ed & Training – Travel	-	-	-	1	2	1	0.00%
	122	123	124	123	124	123	(0.24)%
Fleet Rentals:							
Technology Fleet Rental	19	15	16	10	10	10	0.73%
	19	15	16	10	10	10	0.73%
Supplies & Materials:							
Office Supplies	1	-	1	1	-	-	(100.00)%
Small Tools & Equipment	1	1	-	-	-	-	0.00%
	2	1	1	1	-	-	(100.00)%
Total Expenditures	235	235	243	240	244	244	1.45%

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VICTIM/WITNESS FUND – EXPENDITURE CHARTS

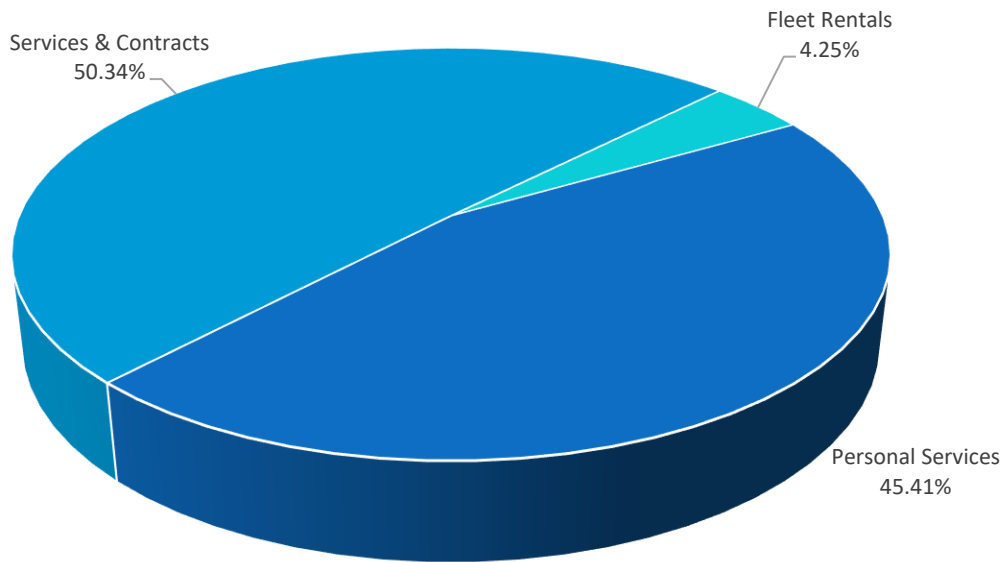


Figure 118 – Victim/Witness Fund - Expenditures by Type

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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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – Victim/Witness	113,785	114,387	121,569	119,457	122,945	3,488	2.92%
	234,784	235,386	242,568	240,456	243,944	3,488	1.45%

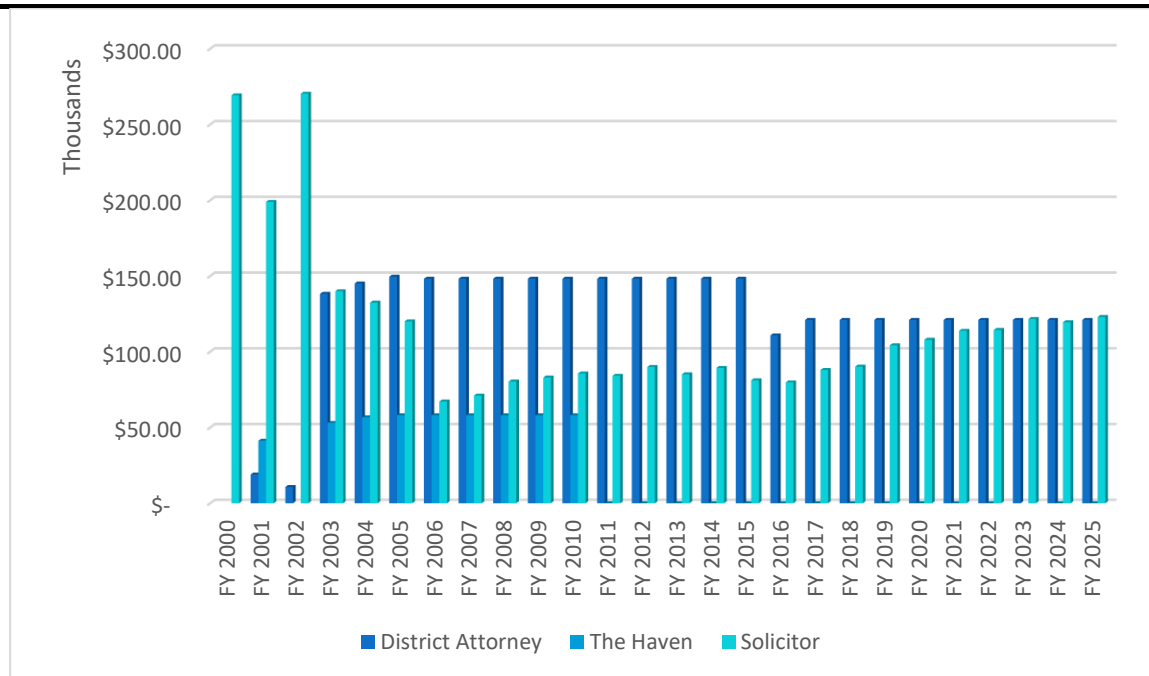


Figure 119 – Victim/Witness - Expenditure History

SPECIAL SERVICES FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Taxes:							
Alcoholic Beverage	536	510	476	500	500	475	(5.00)%
Business & Occupation	601	609	747	575	575	625	8.70%
Cable Television Franchise	108	90	79	80	80	60	(25.00)%
Financial Institution	200	191	193	200	200	190	(5.00)%
Insurance Premium	3,595	412	1,031	750	750	1,000	33.33%
Sanitation Franchise	24	41	54	40	40	45	12.50%
	5,064	1,853	2,581	2,145	2,145	2,395	11.65%
Licenses & Permits:							
Alcoholic Beverage	144	150	155	160	160	150	(6.25)%
NPDES – Stormwater	-	12	-	-	-	-	0.00%
	144	162	156	160	160	150	(6.25)%
Charges for Service:							
Fire/Rescue	15	-	-	-	-	-	0.00%
Zoning Fees	45	49	30	35	35	30	(14.29)%
	60	49	30	35	35	30	(14.29)%
Miscellaneous:							
Insurance Reimbursement	13	-	-	-	-	-	0.00%
	13	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers In – Accom Tax	191	290	362	300	300	429	42.86%
	191	290	362	300	300	429	42.86%
Total Revenues	5,472	2,354	3,128	2,640	2,640	3,004	13.77%

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SPECIAL SERVICES FUND – REVENUES BY SOURCE

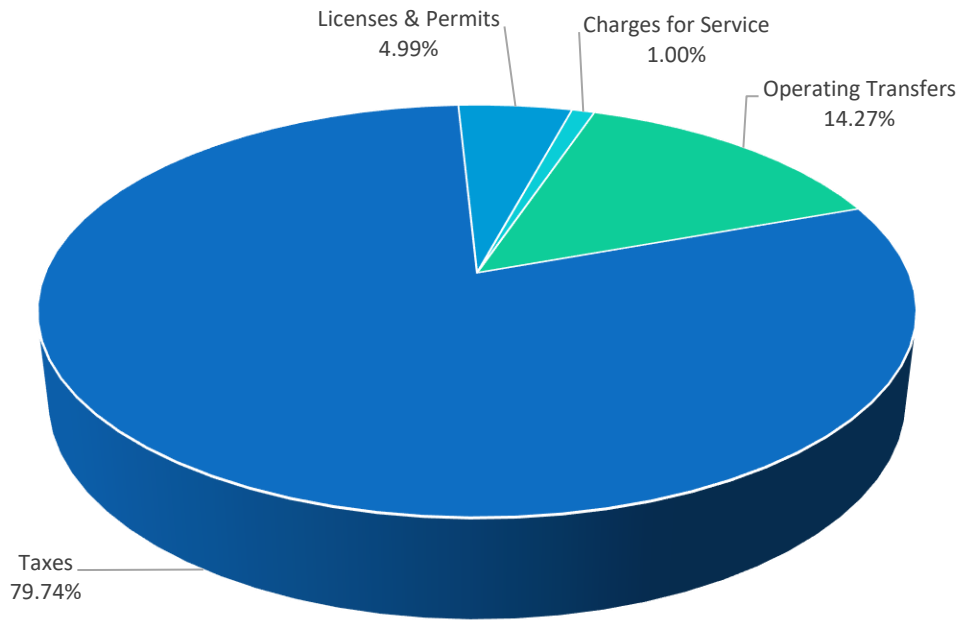


Figure 120 – Special Services Fund - Revenues by Source

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SPECIAL SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	297	121	118	116	116	116	0.00%
Life Insurance	3	1	1	1	1	1	0.00%
Retirement	249	81	99	84	79	85	0.93%
Salaries – Overtime	-	-	1	-	-	-	0.00%
Salaries – Regular	1,399	485	634	612	569	621	1.33%
Salaries – Volunteers	67	-	-	-	-	-	0.00%
Social Security	106	36	47	45	43	46	2.09%
Workers Compensation	17	5	19	6	6	6	2.45%
	2,159	729	919	864	812	874	1.16%
Services & Contracts:							
Advertising	6	7	6	6	6	6	0.00%
Appropriations	919	1,178	1,140	978	1,018	947	(3.22)%
Cont Services – Other	122	139	45	63	63	63	(0.21)%
Cont Services – SGRC	71	71	72	72	72	72	0.39%
Ed & Training – Seminar	2	4	6	6	7	7	19.12%
Ed & Training – Travel	3	4	4	5	10	6	7.48%
Facility – Repair/Maint	19	-	-	-	-	-	0.00%
Firefighter Banquet	1	-	-	-	-	-	0.00%
Other Equip – Repair/Maint	21	-	-	-	-	-	0.00%
Printing	1	3	2	1	1	1	0.00%
Professional Services	12	51	11	15	15	15	0.00%
Public Safety Radio System	-	-	-	-	-	3	100.00%
Subscriptions	-	-	2	-	-	-	0.00%
Travel	1	1	-	-	-	3	1300.00%
Uniforms	24	2	2	2	2	2	(1.20)%
	1,204	1,460	1,291	1,149	1,195	1,125	(2.10)%
Fleet Rentals:							
Fleet Rental	274	23	22	24	24	17	(31.95)%
Technology Fleet Rental	11	7	8	7	7	7	13.98%
	285	30	31	31	31	24	(22.24)%

SPECIAL SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Utilities:							
Utilities – Cable TV	2	-	-	-	-	-	0.00%
Utilities – Cell Phones	19	4	5	4	4	4	0.00%
Utilities – Electricity	48	-	-	-	-	-	0.00%
Utilities – LP Fuel	8	-	-	-	-	-	0.00%
Utilities – Telephone	10	-	-	-	-	-	0.00%
Utilities – Water	2	-	-	-	-	-	0.00%
	88	4	5	4	4	4	0.27%
Supplies & Materials:							
Chemical Supplies	1	-	-	-	-	-	0.00%
Janitorial Supplies	2	-	-	-	-	-	0.00%
Office Supplies	2	1	1	1	1	1	8.33%
Program Supplies	26	8	10	9	8	6	(38.30)%
Safety Items	73	-	-	-	-	-	(100.00)%
Small Tools & Equipment	95	2	8	11	10	4	(60.68)%
	199	11	20	22	20	11	(47.65)%
Capital Outlay:							
Rolling Stock	343	-	-	-	-	-	0.00%
	343	-	-	-	-	-	0.00%
Operating Transfers:							
Transfers Out – General Fund	325	325	325	325	325	325	0.00%
	325	325	325	325	325	325	0.00%
Total Expenditures	4,603	2,559	2,591	2,395	2,387	2,363	(1.31)%

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SPECIAL SERVICES FUND – EXPENDITURE CHARTS

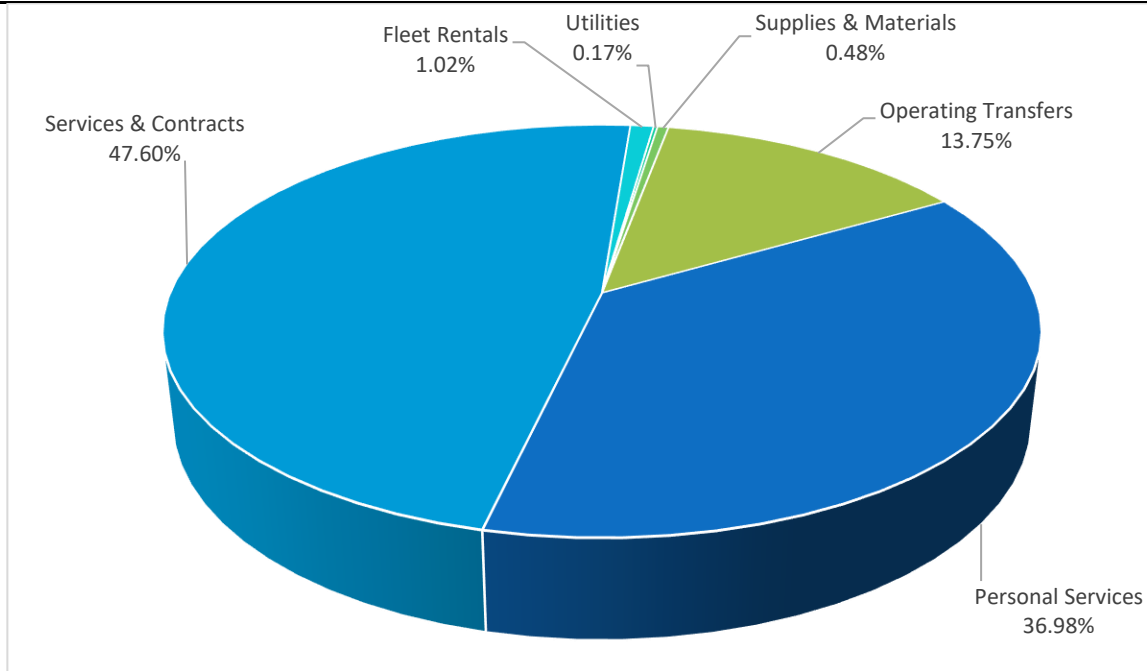


Figure 121 – Special Services Fund - Expenditures by Type

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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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	293,844	285,553	451,696	293,372	312,411	19,039	6.49%
Services & Contracts	7,870	13,361	18,165	16,775	17,437	662	3.95%
Fleet Rentals	15,103	19,745	18,990	15,823	12,641	(3,182)	(20.11)%
Utilities	2,159	1,969	3,318	2,178	2,178	-	0.00%
Supplies & Materials	727	1,231	11,895	4,480	2,425	(2,055)	(45.87)%
	319,703	321,860	504,064	332,628	347,092	14,464	4.35%

Positions:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
★	4	4	3	3.5	3	4	4.5	1

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

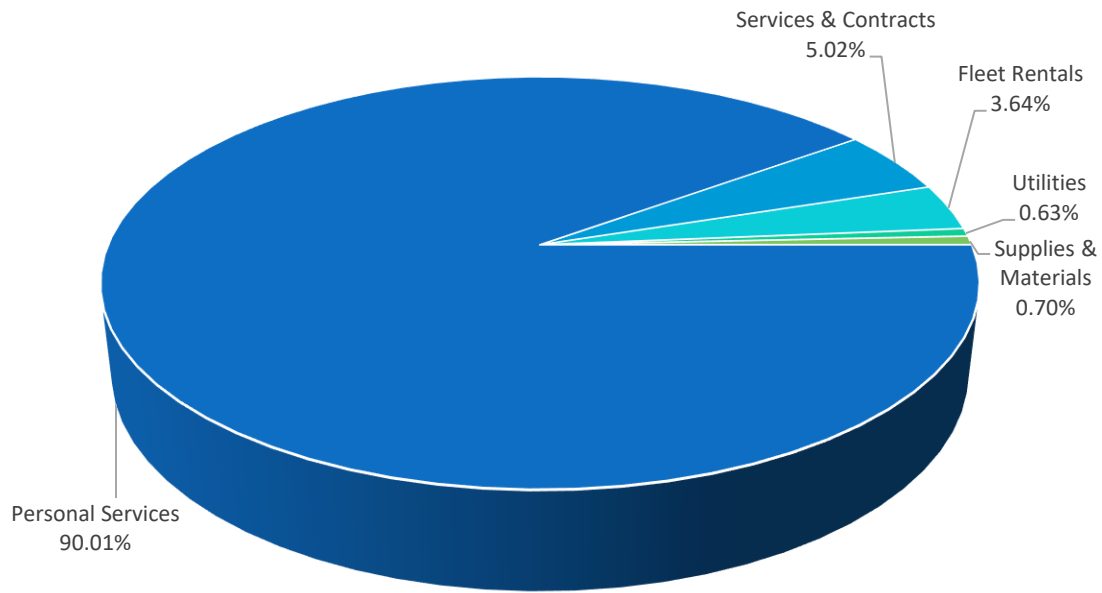


Figure 122 - Code Enforcement - Expenditures by Type

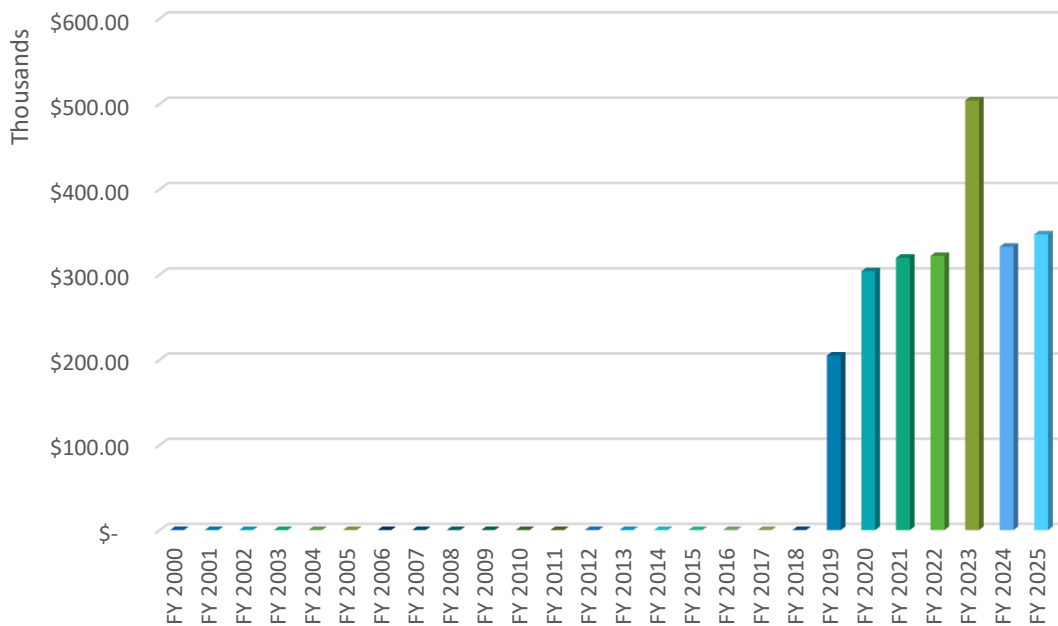


Figure 123 - Code Enforcement - Expenditure History

MOSQUITO CONTROL

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

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	64,687	67,557	57,888	58,348	59,683	1,335	2.29%
Services & Contracts	34,491	52,283	40,560	54,229	54,229	-	0.00%
Fleet Rentals	2,813	3,917	5,386	7,000	6,175	(825)	(11.79)%
Utilities	282	256	279	295	295	-	0.00%
Supplies & Materials	8,647	5,291	5,734	7,675	5,000	(2,675)	(34.85)%
	110,920	129,303	109,847	127,547	125,382	(2,165)	(1.70)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
1	1	1	1	1	1	1	-

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MOSQUITO CONTROL

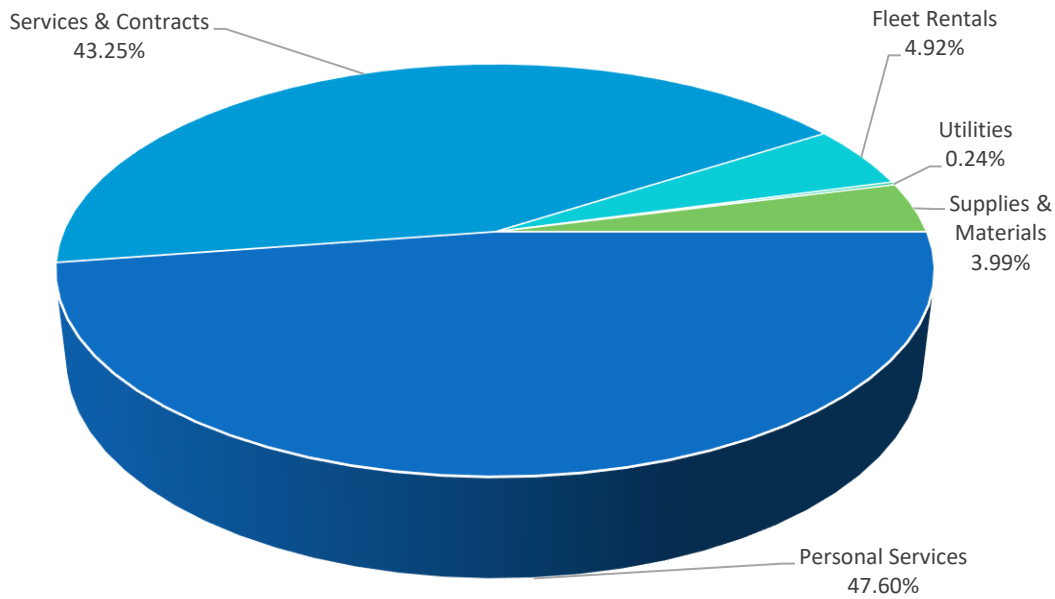


Figure 124 - Mosquito Control - Expenditures by Type

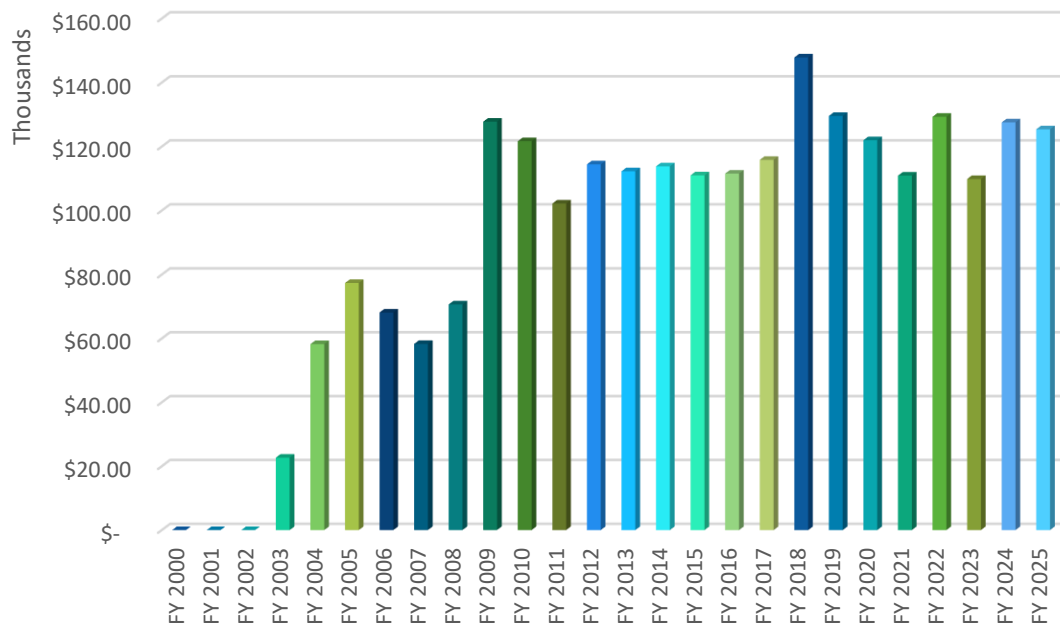


Figure 125 - Mosquito Control - Expenditure History

COUNTY PLANNER

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	398,106	364,950	409,092	248,695	239,542	(9,153)	(3.68)%
Services & Contracts	24,068	65,789	23,594	16,430	19,030	2,600	15.82%
Fleet Rentals	2,860	6,374	6,356	6,727	3,656	(3,071)	(45.65)%
Utilities	1,948	1,142	1,524	1,011	1,011	-	0.00%
Supplies & Materials	1,787	645	2,173	2,475	2,425	(50)	(2.02)%
	428,769	438,901	442,739	275,338	265,664	(9,674)	(3.51)%

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
5	5	6	3	3	3	3	-

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

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce the time for delivering subdivision comments by 10%	0%	10%	10%	Service
Measure: % reduction in time to review subdivision plans and deliver comments				

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COUNTY PLANNER

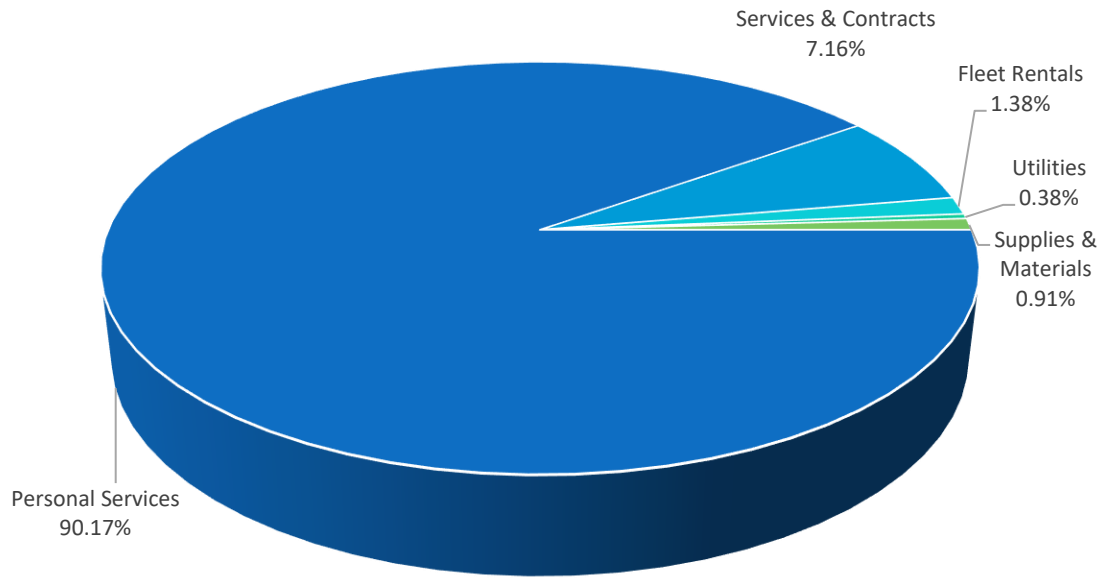


Figure 126 - County Planner - Expenditures by Type

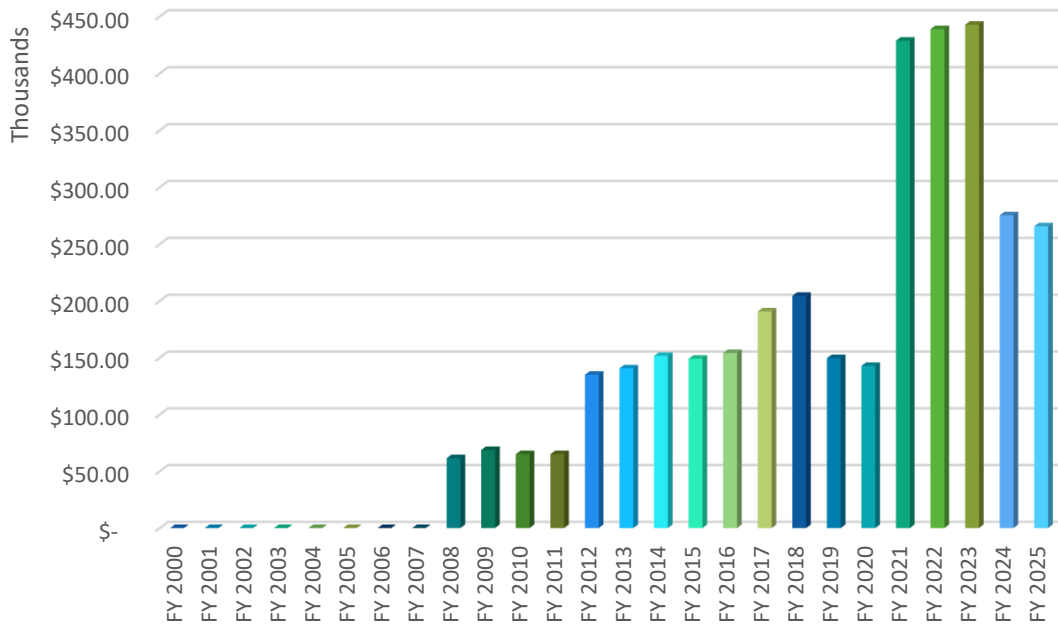


Figure 127 - County Planner - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	263,459	262,232	(1,227)	(0.47)%
Services & Contracts	-	-	-	14,040	15,040	1,000	7.12%
Fleet Rentals	-	-	-	1,388	1,584	196	14.12%
Utilities	-	-	-	625	636	11	1.76%
Supplies & Materials	-	-	-	7,110	1,530	(5,580)	(78.48)%
	-	-	-	286,622	281,022	(5,600)	(1.95)%

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
-	-	-	3	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 2023	FY 2024	FY 2025	Commission Goal
Goal: To deplete the list of pending zoning map corrections	8%	5%	3%	Education Service
Measure: % of current list still pending review				

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ZONING

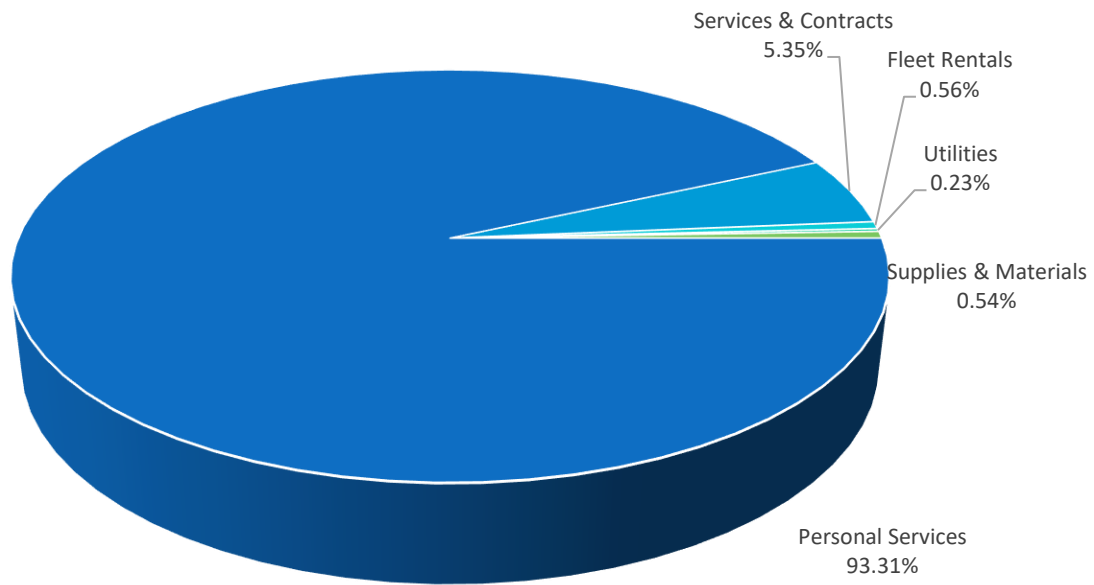


Figure 128 - Zoning - Expenditures by Type

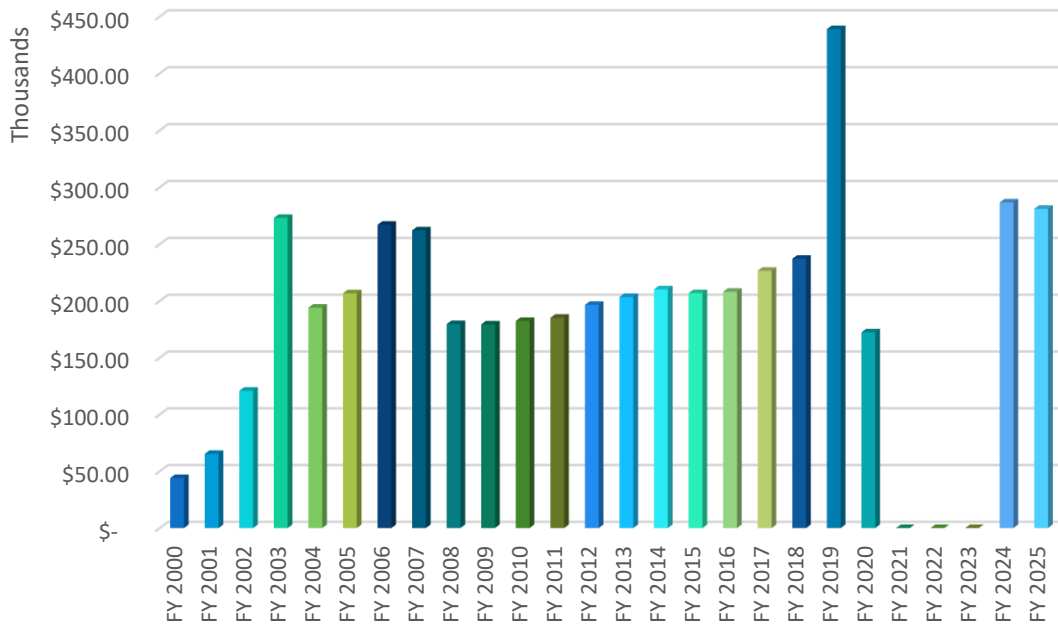


Figure 129 - Zoning - Expenditure History

NON-DEPARTMENTAL

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Facilities Maintenance	110,063	-	-	-	-	-	0.00%
NPDES – Stormwater	-	99,632	-	-	-	-	0.00%
Contingency	40,808	392,597	324,312	97,313	75,000	(22,313)	(22.93)%
SGRC Dues	70,953	70,953	72,083	72,083	72,363	280	0.39%
Fire Services	2,432,056	-	-	-	-	-	0.00%
Arts Commission	70,000	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	411,530	436,009	457,809	475,617	491,788	16,171	3.40%
GLPC/MPO	15,467	11,888	16,805	54,383	22,680	(31,703)	(58.30)%
VALOR/GIS	268,009	262,799	267,888	278,247	287,402	9,155	3.29%
Operating Transfers	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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Taxes:							
Property Tax – Fire	-	3,931	4,372	4,500	4,500	5,225	16.11%
Alternative Ad Valorem	-	11	13	-	-	-	0.00%
Insurance Premium	-	3,323	3,275	3,556	3,556	3,650	2.64%
Penalties & Interest	-	-	1	-	-	-	0.00%
	-	7,265	7,660	8,056	8,056	8,875	10.17%
Charges for Service:							
Fire Rescue	-	15	15	15	15	15	0.00%
	-	15	15	15	15	15	0.00%
Miscellaneous:							
Contributions	-	5	2	-	-	-	0.00%
Insurance Reimbursement	-	12	-	-	-	-	0.00%
Surplus Sales	-	350	53	-	-	-	0.00%
	-	367	55	-	-	-	0.00%
Total Revenues	-	7,647	7,730	8,071	8,071	8,890	10.15%

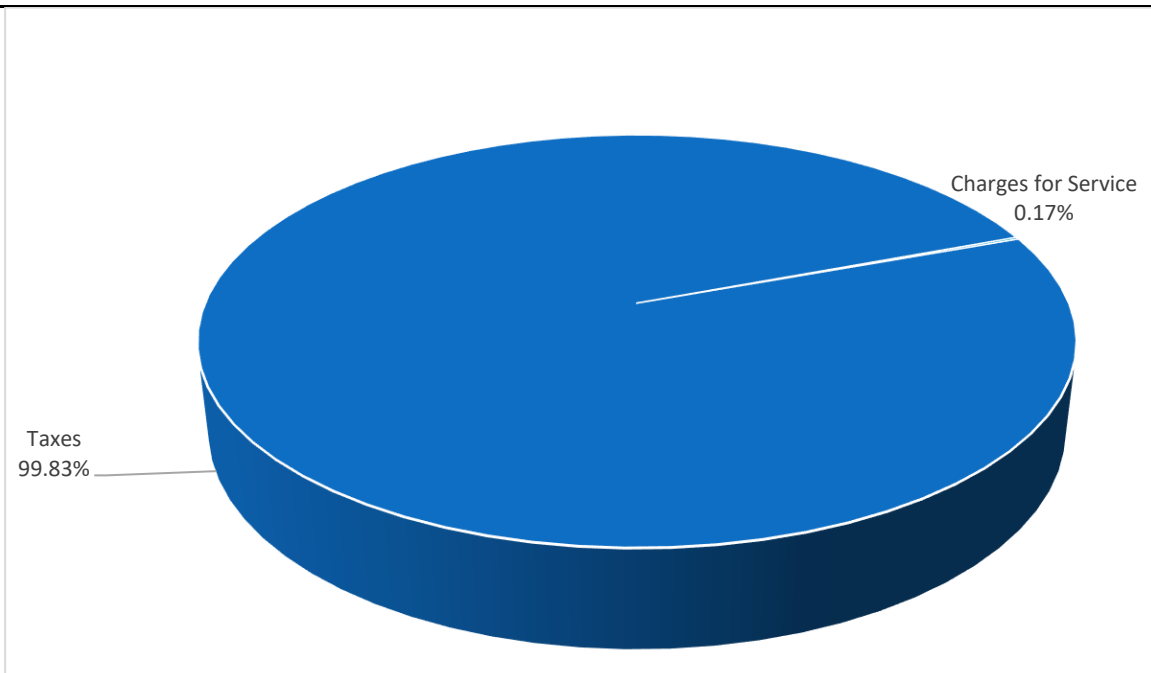


Figure 130 – Fire Services Fund - Revenues by Source

FIRE SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	-	682	755	737	737	869	17.91%
Life Insurance	-	4	6	6	6	6	6.67%
Other Employee Benefits	-	25	20	22	10	10	(53.49)%
Retirement	-	366	542	536	583	583	8.87%
Salaries – Overtime	-	70	105	-	-	-	0.00%
Salaries – Regular	-	2,159	3,278	3,755	4,050	4,090	8.92%
Salaries – Volunteers	-	27	6	-	-	-	0.00%
Social Security	-	161	242	270	296	296	9.64%
Workers Compensation	-	35	168	55	60	60	8.76%
	-	3,526	5,122	5,381	5,743	5,915	9.93%
Services & Contracts:							
Appropriations	-	126	90	118	118	-	(100.00)%
Cont Services – Other	-	90	139	145	181	171	18.07%
Direct Bills	-	-	126	60	60	60	0.00%
Dues – Professional	-	2	4	12	11	11	(6.26)%
Ed & Training – Seminar	-	1	1	3	6	3	0.00%
Ed & Training – Travel	-	7	3	8	16	8	0.00%
Facility – Repair/Maint	-	26	43	30	36	36	18.33%
Firefighter Banquet	-	-	5	7	7	7	0.00%
Medical Supplies & Shots	-	129	-	-	4	4	100.00%
Other Equip – Repair/Maint	-	5	31	7	12	7	0.00%
Postage & Shipping	-	-	-	1	1	1	0.00%
Printing	-	-	1	1	1	1	0.00%
Public Safety Radio System	-	-	-	-	-	120	100.00%
Tires	-	-	-	12	12	12	0.00%
Travel	-	1	2	1	5	1	(15.00)%
Uniforms	-	44	62	55	73	65	18.17%
Vehicle – Repair/Maint	-	8	1	80	80	80	0.00%
	-	439	520	562	647	609	8.33%

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FIRE SERVICES FUND – EXPENDITURES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Fleet Rentals:							
Fleet Rental	-	239	362	229	229	468	104.47%
Technology Fleet Rental	-	8	10	21	21	24	14.19%
	-	246	372	250	250	492	96.76%
Utilities:							
Utilities – Cable TV	-	1	1	1	1	1	7.14%
Utilities – Cell Phones	-	14	16	16	16	16	0.32%
Utilities – Electricity	-	49	54	88	88	65	(26.14)%
Utilities – LP Fuel	-	5	12	14	14	12	(14.29)%
Utilities – Telephone	-	4	2	7	7	4	(44.54)%
Utilities – Water	-	2	3	5	5	4	(35.19)%
	-	75	88	131	131	101	(22.71)%
Supplies & Materials:							
Chemical Supplies	-	3	7	20	34	18	(8.00)%
Janitorial Supplies	-	3	6	5	8	7	30.00%
Office Supplies	-	2	1	2	2	2	0.00%
Program Supplies	-	22	21	25	64	25	(1.60)%
Safety Items	-	161	170	190	203	203	6.46%
Small Tools & Equipment	-	126	183	249	362	306	22.97%
	-	317	389	492	673	561	14.04%
Capital Outlay:							
Other Capital Equipment	-	43	-	102	214	102	0.00%
Rolling Stock	-	1,689	-	1,106	1,106	1,106	0.00%
	-	1,732	-	1,208	1,320	1,208	0.00%
Total Expenditures	-	6,336	6,491	8,024	8,764	8,886	10.75%

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FIRE SERVICES FUND – EXPENDITURE CHARTS

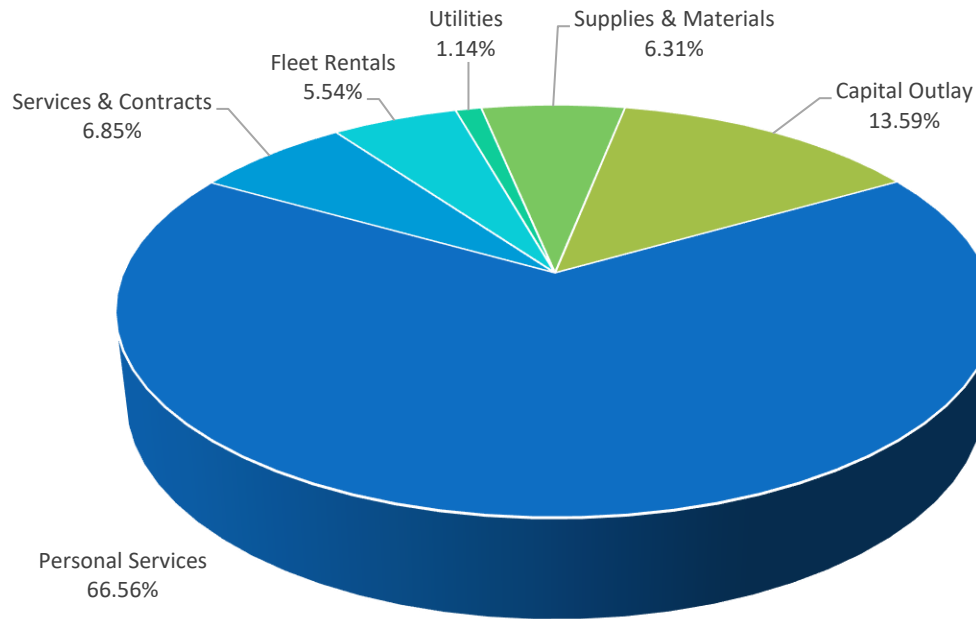


Figure 131 – Fire Services Fund - Expenditures by Type

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	-	58,222	75,696	69,101	84,797	15,696	22.71%
Utilities	-	59,631	70,806	114,005	84,163	(29,842)	(26.18)%
Supplies & Materials	-	111	290	200	200	-	0.00%
	-	117,965	146,791	183,306	169,160	(14,146)	(7.72)%

Annual Department Goals:

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

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FACILITIES MAINTENANCE

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	5%	4%	20%	Safety Quality of Life Financial Service
Measure: % of paint and carpet replaced				
Goal: To reduce the number of lost time incidents by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time incidents				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

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FACILITIES MAINTENANCE

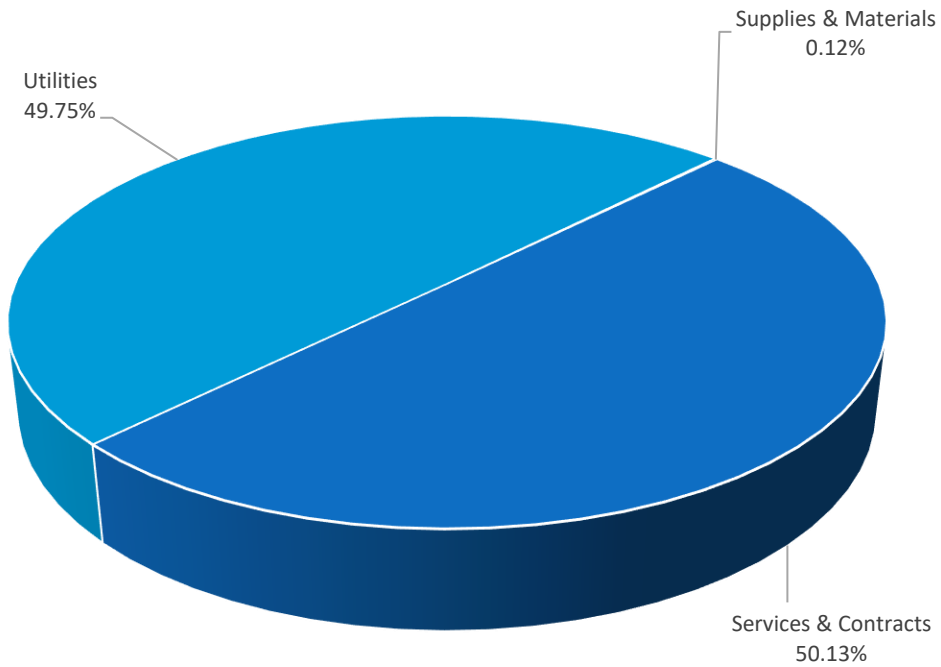


Figure 132 - Facilities Maintenance - Expenditures by Type

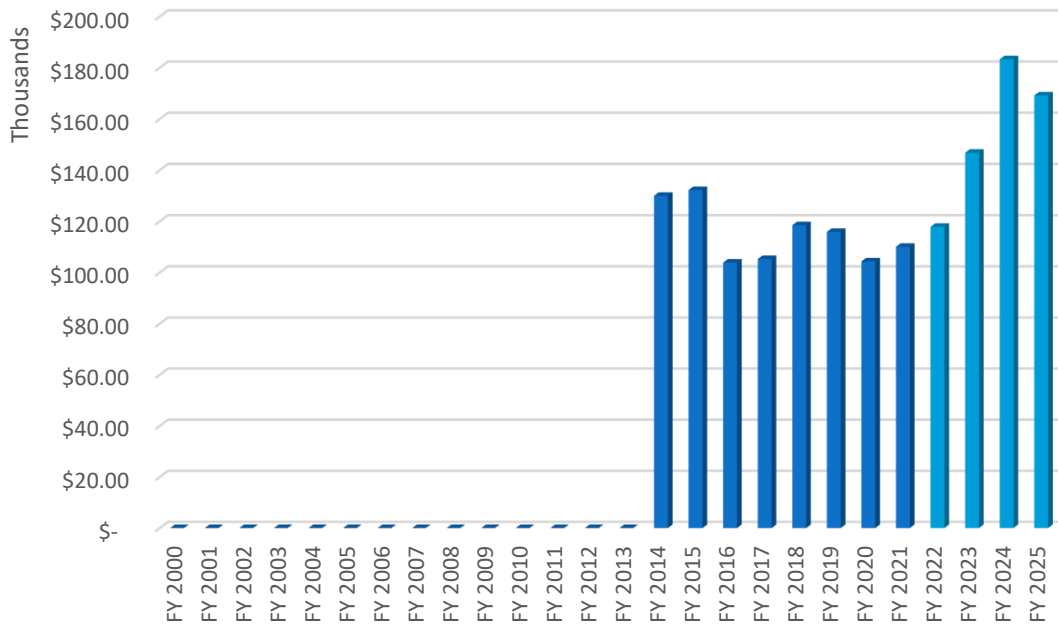


Figure 133 - Facilities Maintenance - Expenditure History

FIRE SERVICES

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	3,526,041	5,122,348	5,380,712	5,914,945	534,233	9.93%
Services & Contracts	-	251,564	318,619	321,216	348,140	26,924	8.38%
Fleet Rentals	-	246,082	372,183	250,252	492,403	242,151	96.76%
Utilities	-	15,498	16,747	16,850	16,975	125	0.74%
Supplies & Materials	-	446,496	271,497	491,320	554,545	63,225	12.87%
Capital Outlay	-	1,732,047	-	1,207,980	1,207,980	-	0.00%
	-	6,217,729	6,101,395	7,668,330	8,534,988	866,658	11.30%

Positions:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
★	-	63	77	77	78	79	79	2

Annual Department Goals:

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

FIRE SERVICES

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
<p>Goal: To improve response time by 10% annually</p> <p>Measure: Average response time</p>	9:00	8:00	7:00	Safety Quality of Life Service
<p>Goal: To increase public safety programs to better educate the public on fire prevention and safety</p> <p>Measure: # of public safety events held</p>	38	48	55	Safety Quality of Life Education Service
<p>Goal: To provide additional training to reduce loss of time incidents and improve efficiency</p> <p>Measure: % reduction in loss of time incidents</p>	12%	50%	50%	Safety Quality of Life Education Financial Service

FIRE SERVICES

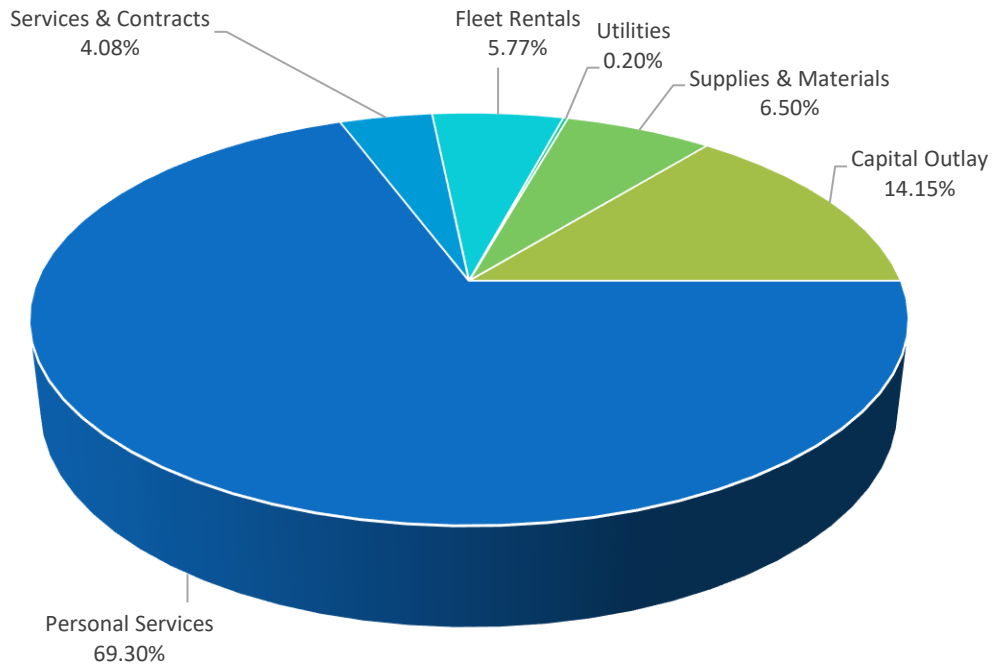


Figure 134 - Fire Services - Expenditures by Type

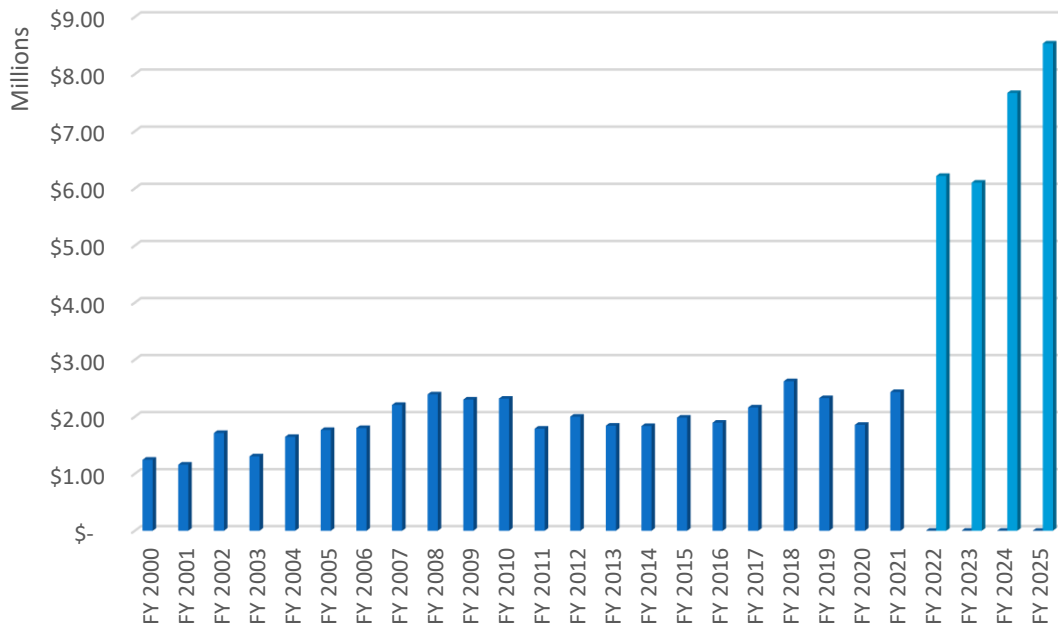


Figure 135 - Fire Services - Expenditure History

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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	-	-	125,933	172,000	172,000	-	0.00%
Supplies & Materials	-	-	117,345	-	10,000	10,000	100.00%
	-	-	243,278	172,000	182,000	10,000	5.81%

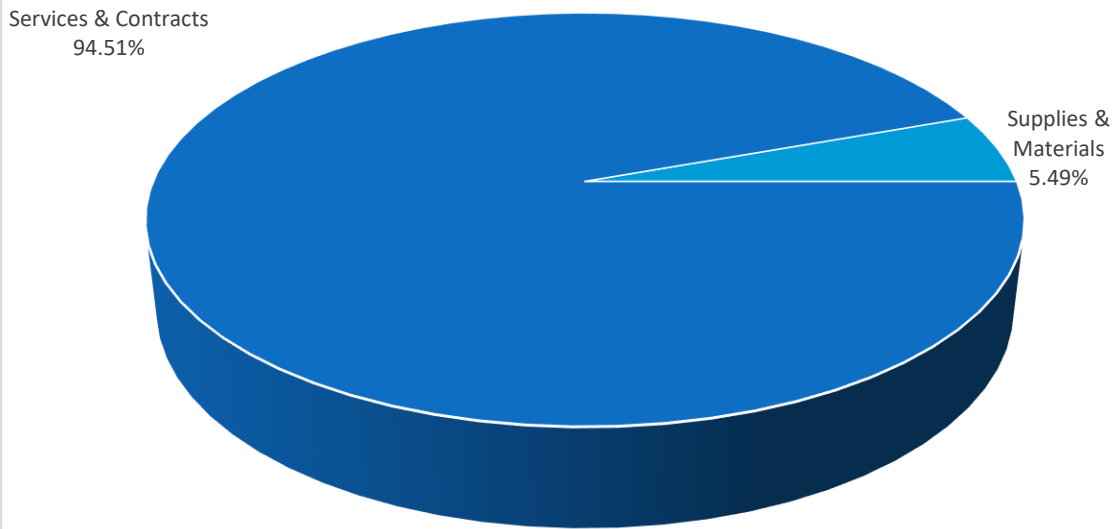


Figure 136 – Fire Maintenance Shop - Expenditures by Type

WATER/SEWER FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Credit Card Fees	150	195	206	75	75	240	220.00%
Moody Contract	560	398	422	400	400	425	6.25%
Other	45	36	29	30	30	45	50.00%
Service Charges	2	49	187	1	1	175	17400%
Sewer Usage	3,290	3,440	3,673	3,650	3,650	3,800	4.11%
Water Usage	3,780	3,931	4,313	4,000	4,000	4,500	12.50%
	7,826	8,049	8,830	8,156	8,156	9,185	12.62%
Miscellaneous:							
Connection Fees	1,067	1,394	927	1,100	1,100	1,100	0.00%
Hay Contract	37	38	40	39	39	39	0.00%
Insurance Reimbursement	-	1	-	-	-	-	0.00%
Miscellaneous – Other	251	8	17	10	10	10	0.00%
Penalties	81	200	200	200	200	135	(32.50)%
Premiums on Bonds Sold	22	20	15	20	20	15	(25.00)%
SPLOST – Other	7,678	822	1,154	-	-	-	0.00%
	9,136	2,483	2,352	1,369	1,369	1,299	(5.11)%
Total Revenues	16,962	10,533	11,182	9,525	9,525	10,484	10.07%

WATER/SEWER FUND – REVENUES BY SOURCE

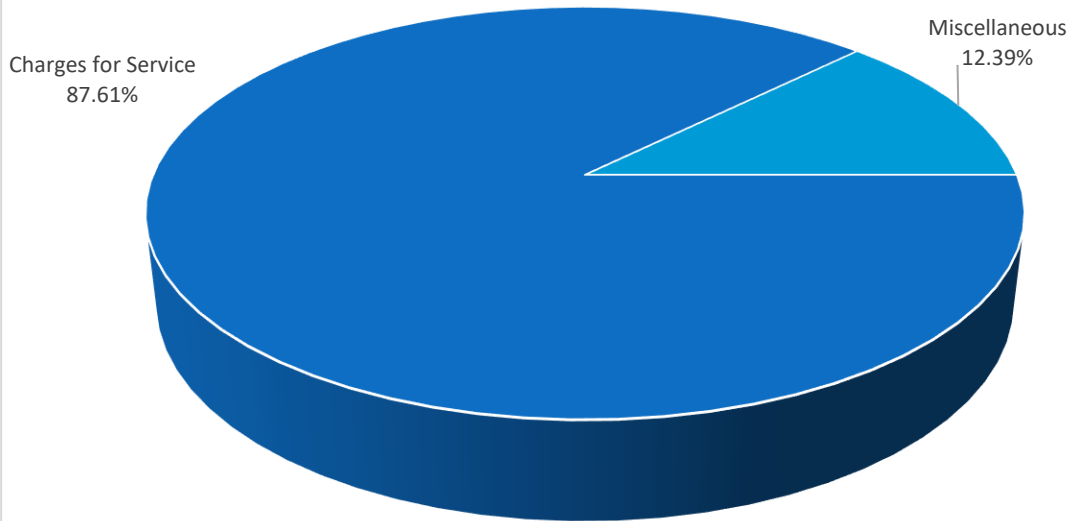


Figure 137 – Water/Sewer Fund – Revenues by Source

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WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	577	832	401	418	418	473	13.16%
Life Insurance	2	2	3	3	4	4	19.03%
Retirement	59	160	(388)	256	319	314	22.48%
Salaries – Overtime	-	67	75	-	-	-	0.00%
Salaries – Regular	1,110	1,221	1,362	1,727	2,129	2,113	22.36%
Social Security	80	93	105	125	157	155	23.73%
Workers Compensation	18	20	77	28	34	34	21.71%
	1,847	2,394	1,635	2,557	3,061	3,092	20.92%
Services & Contracts:							
Advertising	1	-	1	1	1	1	0.00%
Appropriations	8	473	697	16	16	-	(100.00)%
Bad Debt Expense	-	-	29	45	45	35	(22.22)%
Cont Services – Georgia	23	23	23	25	29	29	14.00%
Cont Services – Other	155	68	194	99	176	182	83.25%
Credit Card Fees	178	212	296	75	75	300	300.00%
Depreciation Expense	1,449	1,557	1,809	1,500	1,500	1,500	0.00%
Dues – Professional	7	9	9	9	9	9	0.46%
Ed & Training – Seminar	4	4	6	5	7	5	0.00%
Ed & Training – Travel	1	4	6	5	6	5	(8.16)%
Facility – Repair/Maint	-	3	2	3	3	3	0.00%
Fees – Organizations	1	-	1	1	1	1	50.00%
Medical Supplies & Shots	-	-	-	1	1	1	0.00%
OPB W/S – Grant Match	-	168	-	-	-	-	0.00%
Other Equip – Repair/Maint	27	35	56	42	58	52	23.58%
Postage & Shipping	10	10	9	10	10	10	0.00%
Printing	-	2	1	1	1	1	0.00%
Professional Services	3	10	2	11	21	21	83.04%
Public Safety Radio System	-	-	-	-	-	16	100.00%
Rent/Lease	5	4	6	8	8	8	0.00%
Travel	-	2	1	1	1	1	0.00%
Uniforms	3	3	6	5	14	7	40.00%
Utility – Testing	57	48	69	65	67	77	18.46%
Vehicle – Repair/Maint	-	-	-	-	14	-	0.00%
Water/Sewer – Repair/Maint	696	651	959	1,208	1,589	1,210	0.21%
	2,629	3,286	4,180	3,135	3,649	3,471	10.75%

WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Fleet Rentals:							
Fleet Rental	139	144	171	211	211	187	(11.24)%
Technology Fleet Rental	24	23	40	50	50	31	(38.35)%
	163	167	211	261	261	218	(16.43)%
Utilities:							
Utilities – Cell Phones	12	12	18	20	20	21	6.25%
Utilities – Electricity	613	654	756	772	772	840	8.81%
Utilities – LP Fuel	1	4	-	4	4	3	(37.50)%
Utilities – Telephone	2	-	-	-	-	-	0.00%
Utilities – Water	47	64	37	37	37	41	10.81%
	674	734	812	833	833	905	8.61%
Supplies & Materials:							
Chemical Supplies	409	458	531	473	565	565	19.53%
Janitorial Supplies	3	2	2	5	5	4	(26.78)%
Office Supplies	8	8	12	8	14	11	27.27%
Program Supplies	-	1	-	4	6	2	(50.88)%
Safety Items	5	6	7	7	8	7	4.02%
Small Tools & Equipment	34	49	73	43	108	97	123.82%
W/S – Meters & Pumps	854	1,126	934	1,052	1,069	1,052	0.00%
W/S – Repair Supplies	168	184	244	175	190	175	0.00%
	1,482	1,834	1,804	1,767	1,965	1,912	8.21%
Capital Outlay:							
Capital Outlay Distributed	-	-	-	(271)	(419)	(171)	(36.70)%
New Construction	-	-	-	55	18	18	(67.27)%
Other Capital Equipment	-	-	63	136	401	153	12.89%
Rolling Stock	-	-	-	80	-	-	(100.00)%
	-	-	63	-	-	-	0.00%
Debt Service:							
Amortization – Bond Issue	43	39	33	40	40	40	0.00%
Bond – Insurance & Fees	-	44	-	-	-	-	0.00%
	43	83	33	40	40	40	0.00%

WATER/SEWER FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Operating Transfers:							
Transfers Out – General Fund	450	450	450	450	450	450	0.00%
	450	450	450	450	450	450	0.00%
Non-Operating:							
Bond Interest	99	82	58	84	84	18	(79.15)%
Other Interest	9	10	16	397	397	8	(98.11)%
	108	93	74	482	482	25	(94.79)%
Total Expenses	7,396	9,041	9,262	9,525	10,743	11,114	6.18%

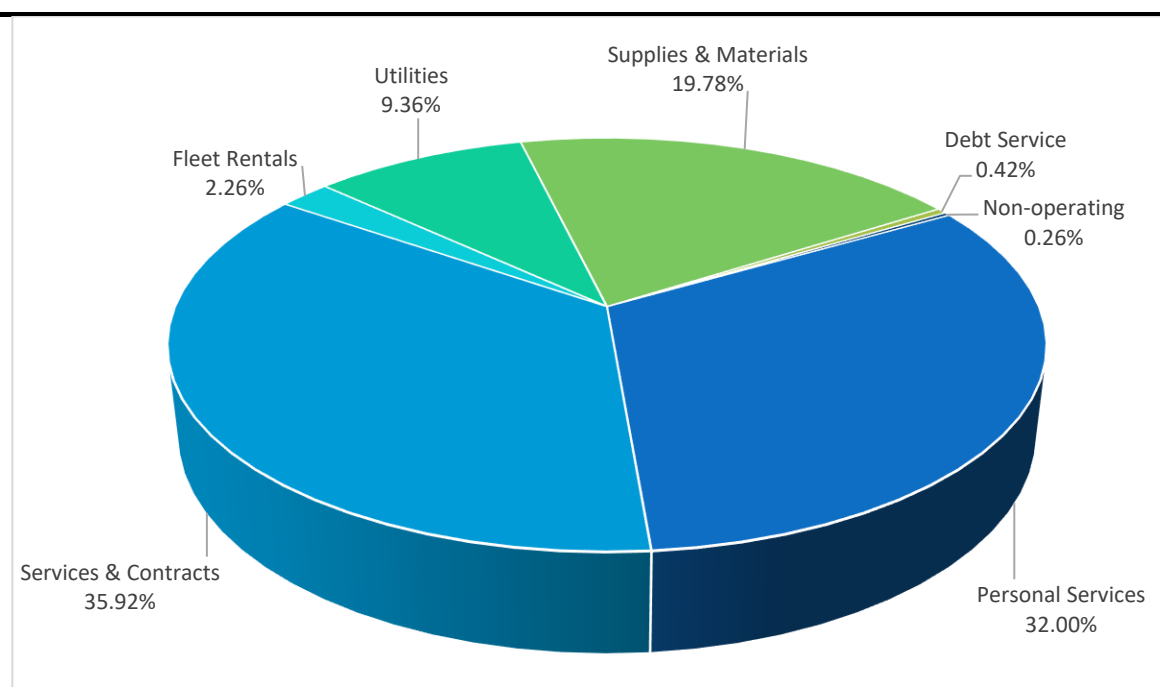


Figure 138 – Water/Sewer Fund - Expenses by Type

FACILITIES MAINTENANCE

The Facilities Maintenance division is responsible for maintenance and repairs of all county-owned facilities. The division is separated into cost centers for specific facilities. This division is specifically for the Water/Sewer facilities.

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	14,935	9,481	11,343	10,912	12,500	1,588	14.55%
Utilities	662,130	722,072	793,317	813,030	883,530	70,500	8.67%
Supplies & Materials	452	-	13	-	-	-	0.00%
	677,517	731,553	804,673	823,942	896,030	72,088	8.75%

Annual Department Goals:

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

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FACILITIES MAINTENANCE

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	5%	4%	20%	Safety Quality of Life Financial Service
Measure: % of paint and carpet replaced				
Goal: To reduce the number of lost time incidents by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time incidents				
Goal: To complete all requests for service within 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				

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FACILITIES MAINTENANCE

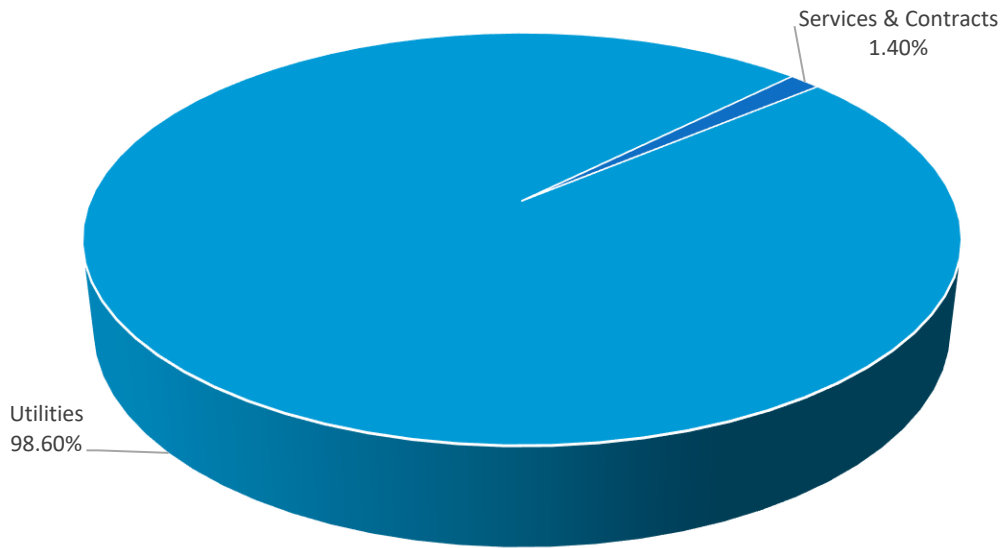


Figure 139 - Facilities Maintenance - Expenses by Type

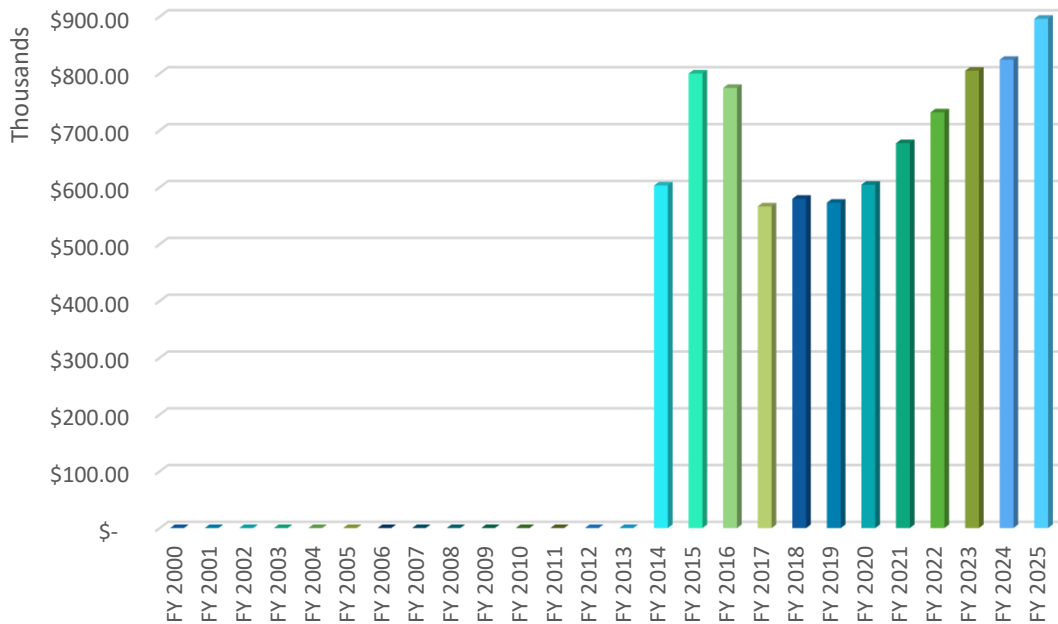


Figure 140 - Facilities Maintenance - Expense History

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.

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	1,625,901	2,142,154	1,508,072	2,325,824	2,849,658	523,834	22.52%
Services & Contracts	2,460,684	2,781,255	3,225,931	3,084,770	3,417,434	332,664	10.78%
Fleet Rentals	149,167	152,353	192,908	236,858	209,512	(27,346)	(11.55)%
Utilities	9,447	10,136	15,965	17,750	18,550	800	4.51%
Supplies & Materials	1,438,557	1,788,670	1,746,449	1,707,525	1,849,955	142,430	8.34%
Capital Outlay	-	-	63,242	-	-	-	0.00%
Debt Service	43,438	82,801	33,322	40,385	40,385	-	0.00%
	5,727,193	6,957,369	6,785,891	7,413,112	8,385,494	972,382	13.12%

Positions:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
★	23	29	32	34	34	40	40	6

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 2023	FY 2024	FY 2025	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County Measure: % of work completed	75%	80%	90%	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	60%	75%	85%	Service

WATER/SEWER – OPERATIONS

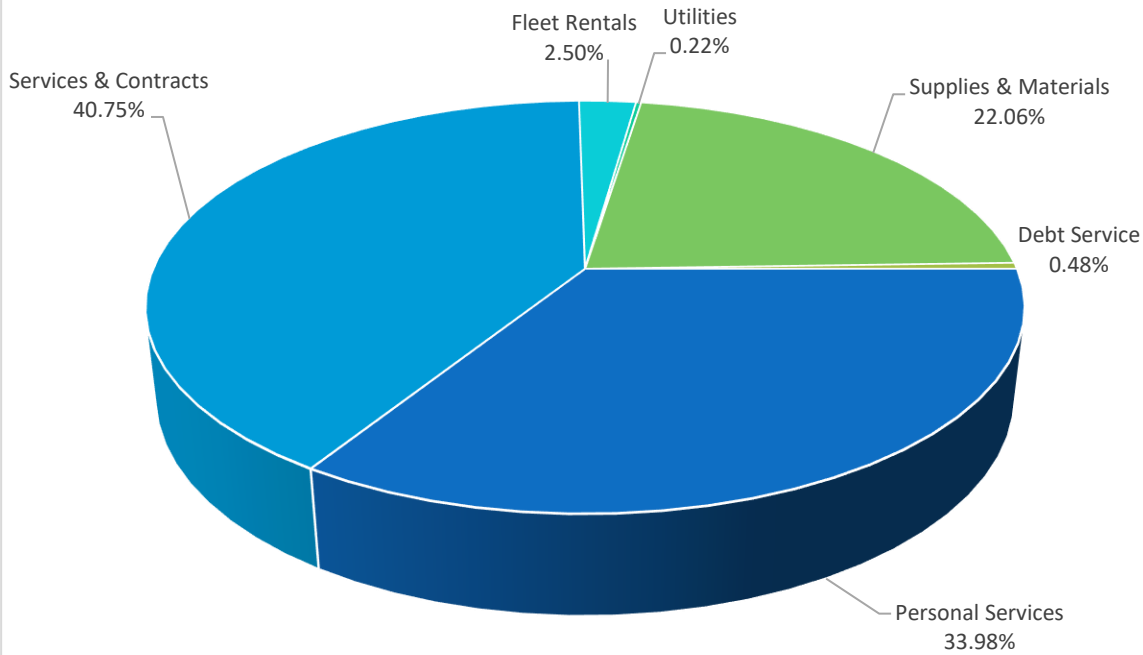


Figure 141 - Water/Sewer - Operations - Expenses by Type

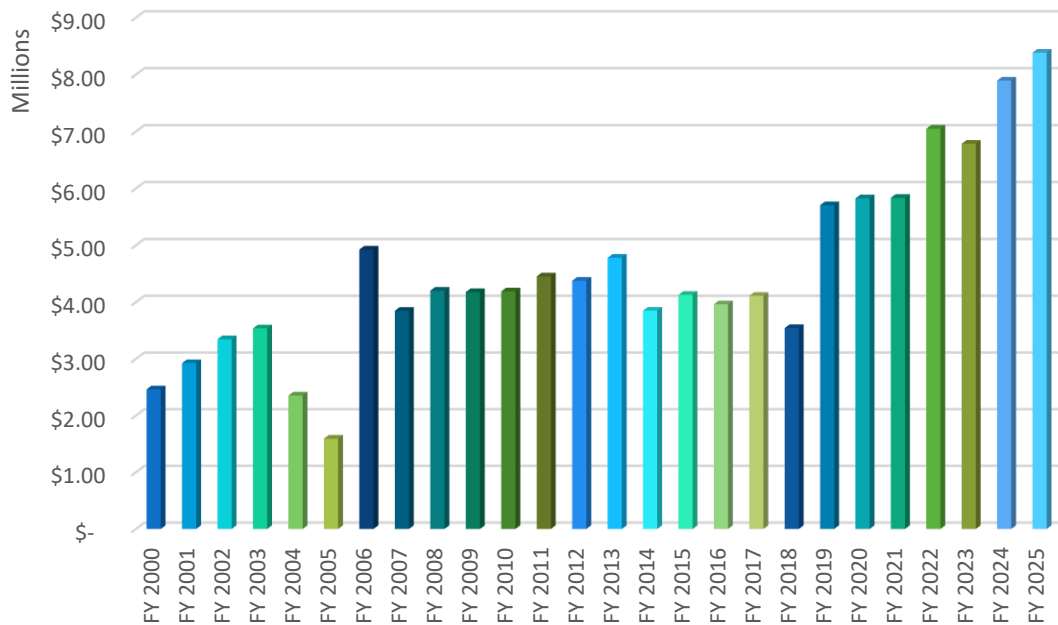


Figure 142 - Water/Sewer - Operations - Expense History

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WATER/SEWER - MOODY

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

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	220,911	252,103	127,121	231,367	242,545	11,178	4.83%
Services & Contracts	33,896	28,387	96,519	38,910	41,480	2,570	6.60%
Fleet Rentals	13,393	14,786	18,052	24,324	8,763	(15,561)	(63.97)%
Utilities	2,054	1,923	2,236	2,475	2,940	465	18.79%
Supplies & Materials	43,102	45,283	57,330	59,179	61,750	2,577	4.36%
	313,355	342,482	301,258	356,249	357,478	1,229	0.34%

Positions:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
★	3	3	3	3	4	4	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

Performance Measure	FY 2023	FY 2024	FY 2025	Commission Goal
Goal: To reduce loss of time incidents	-	-	-	Safety Quality of Life
Measure: # of loss of time incidents				Financial Service
Goal: To contract for and complete water tank maintenance projects	60%	75%	85%	Service
Measure: % of work completed				

WATER/SEWER – MOODY

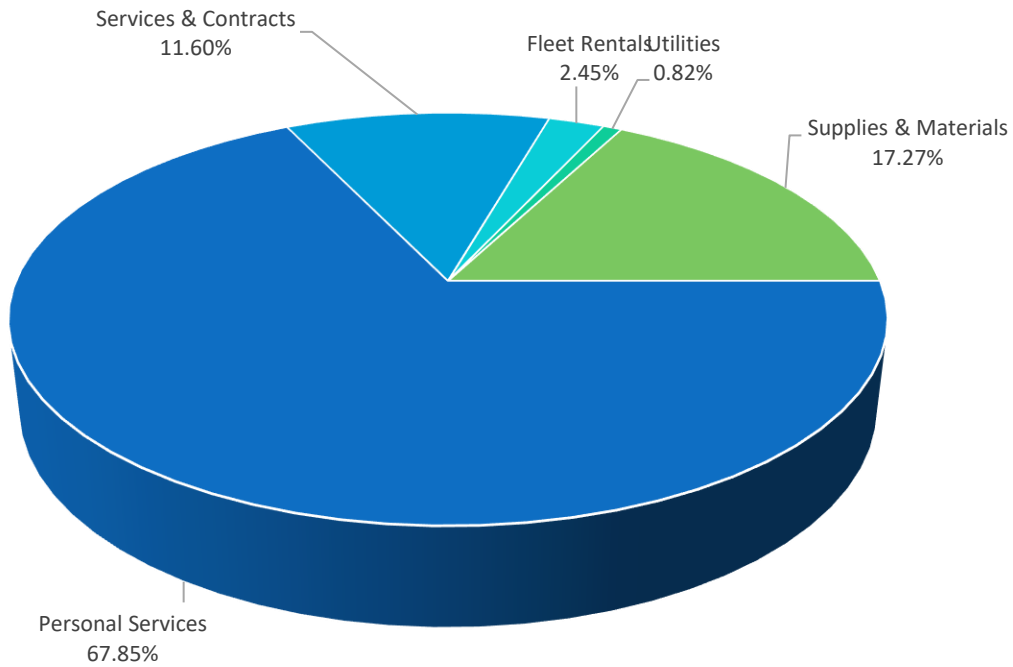


Figure 143 - Water/Sewer - Moody - Expenses by Type

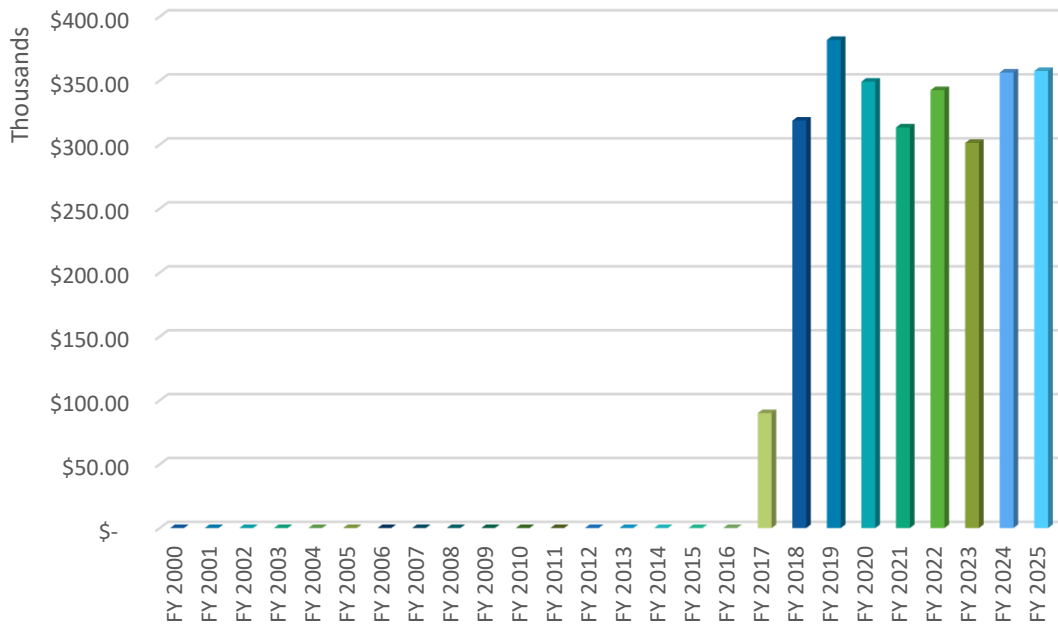


Figure 144 - Water/Sewer - Moody - Expense History

NON-DEPARTMENTAL

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Contingency	-	464,276	690,000	-	-	-	0.00%
W/S – Moody – High Maint	96,485	-	64,242	-	-	-	0.00%
W/S – GEFA Projects	23,450	2,700	92,041	-	-	-	0.00%
Operating Transfers	450,000	450,000	450,000	450,000	450,000	-	0.00%
Non-operating	107,900	92,597	73,724	481,697	25,100	(456,597)	(94.79)%

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LANDFILL FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Non-operating:							
Solid Waste Host Fee	828	922	846	850	850	900	5.88%
	828	922	846	850	850	900	5.88%
Total Revenues	828	922	846	850	850	900	5.88%

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LANDFILL FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	22	44	47	44	44	44	0.00%
Retirement	10	19	21	23	24	24	4.74%
Salaries – Overtime	-	-	2	-	-	-	0.00%
Salaries – Regular	69	119	130	154	159	161	4.78%
Social Security	5	9	10	11	12	12	5.33%
Workers Compensation	3	4	17	6	7	7	4.74%
	109	195	227	238	246	247	3.91%
Services & Contracts:							
Cont Services – Other	11	2	2	8	8	5	(33.33)%
Depreciation Expense	-	-	3	-	-	-	0.00%
Professional Services	1	-	1	-	-	-	0.00%
Road Maintenance – Other	15	21	43	60	60	60	0.00%
Uniforms	1	1	1	1	1	1	0.00%
	28	24	49	68	68	66	(3.74)%
Fleet Rentals:							
Fleet Rental	5	7	31	35	35	35	(0.05)%
	5	7	31	35	35	35	(0.05)%
Utilities:							
Utilities – Cell Phones	-	-	-	1	1	1	0.00%
Utilities – Electricity	1	1	1	1	1	1	0.00%
	1	2	2	2	2	2	0.00%
Supplies & Materials:							
Program Supplies	-	1	3	2	2	2	0.00%
Safety Items	-	-	-	1	1	1	0.00%
Small Tools & Equipment	2	3	2	3	3	3	(4.76)%
	3	4	5	6	6	6	(2.52)%
Capital Outlay:							
Other Capital Equipment	13	-	-	-	-	-	0.00%
Post-closure Care	-	36	65	15	15	15	0.00%
Professional Services	49	24	21	54	54	54	0.00%
	62	61	86	69	69	69	0.00%

LANDFILL FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Operating Transfers:							
Transfers Out – General Fund	150	150	150	150	150	150	0.00%
	150	150	150	150	150	150	0.00%
Total Expenses	358	442	550	569	576	575	1.16%

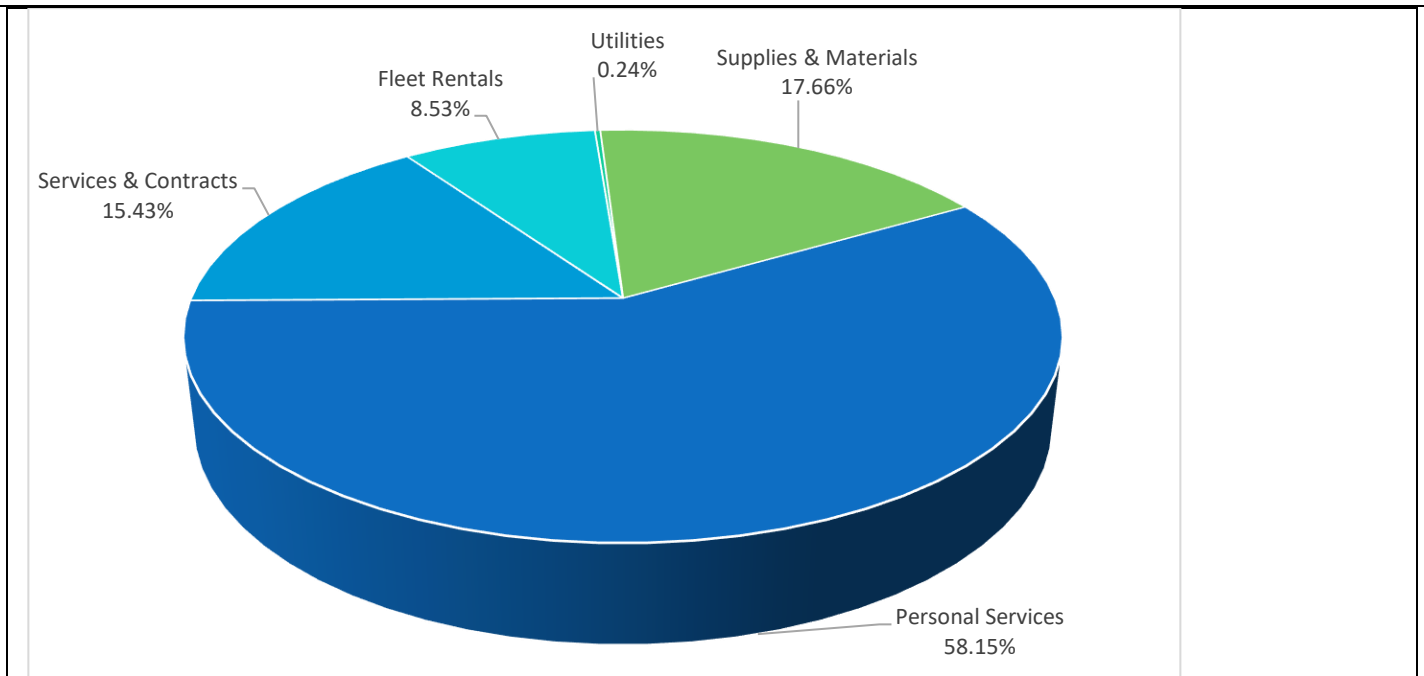


Figure 145 – Landfill Fund - Expenses by Type

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LANDFILL

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

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	15,944	21,232	43,466	60,050	60,000	(50)	(0.08)%
Utilities	730	1,074	1,030	1,050	1,050	-	0.00%
Supplies & Materials	236	381	-	660	500	(160)	(24.24)%
Capital Outlay	49,188	60,853	86,004	69,400	69,400	-	0.00%
	66,099	83,541	130,501	131,160	130,950	(210)	(0.16)%

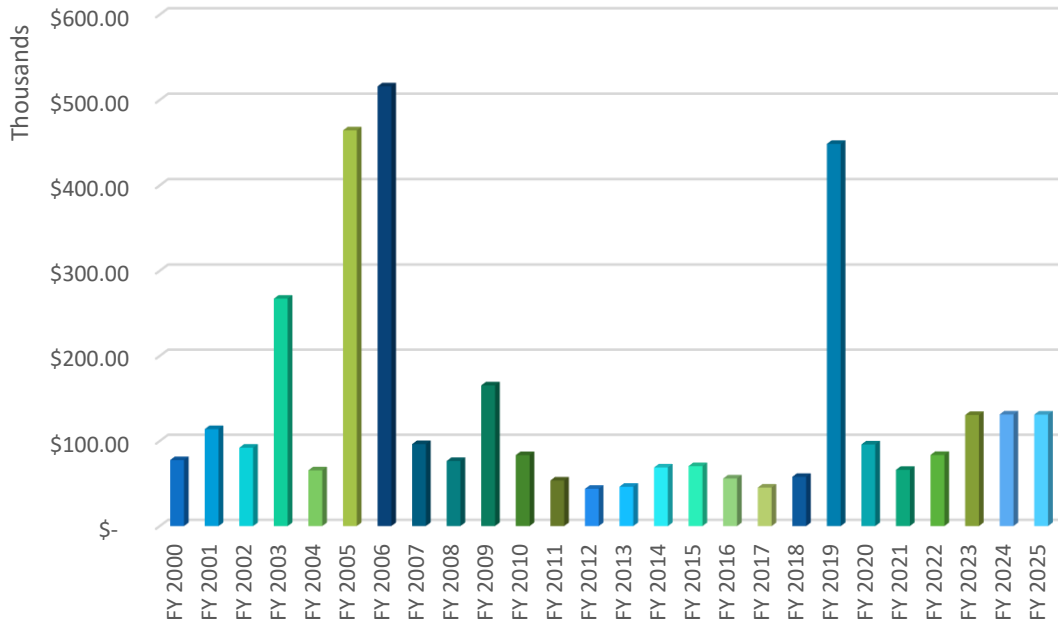


Figure 146 - Landfill - Expense History

LITTER PROGRAM

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.

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	108,961	195,321	226,605	237,926	247,231	9,305	3.91%
Services & Contracts	11,772	2,626	5,799	8,100	5,600	(2,500)	(30.86)%
Fleet Rentals	5,000	6,919	31,488	35,226	35,207	(19)	(0.05)%
Utilities	437	444	484	500	500	-	0.00%
Supplies & Materials	2,763	3,167	5,084	5,700	5,700	-	0.00%
Capital Outlay	12,794	-	-	-	-	-	0.00%
	141,728	208,478	269,460	287,452	294,238	6,786	2.36%

Positions:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
★	2	4	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 PROGRAM

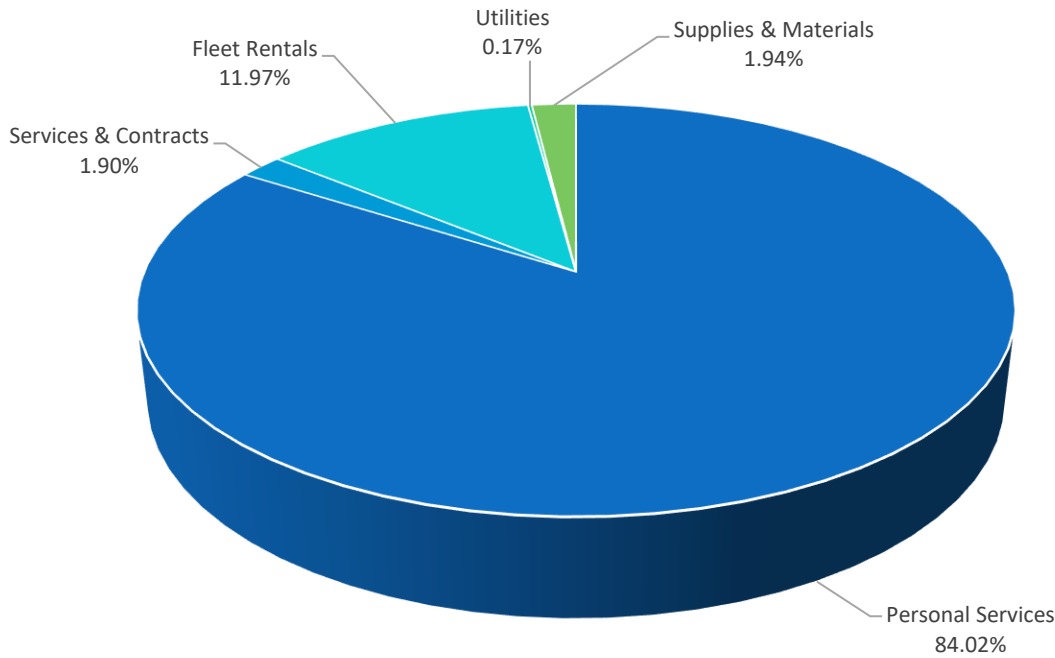


Figure 147 - Litter Program - Expenses by Type

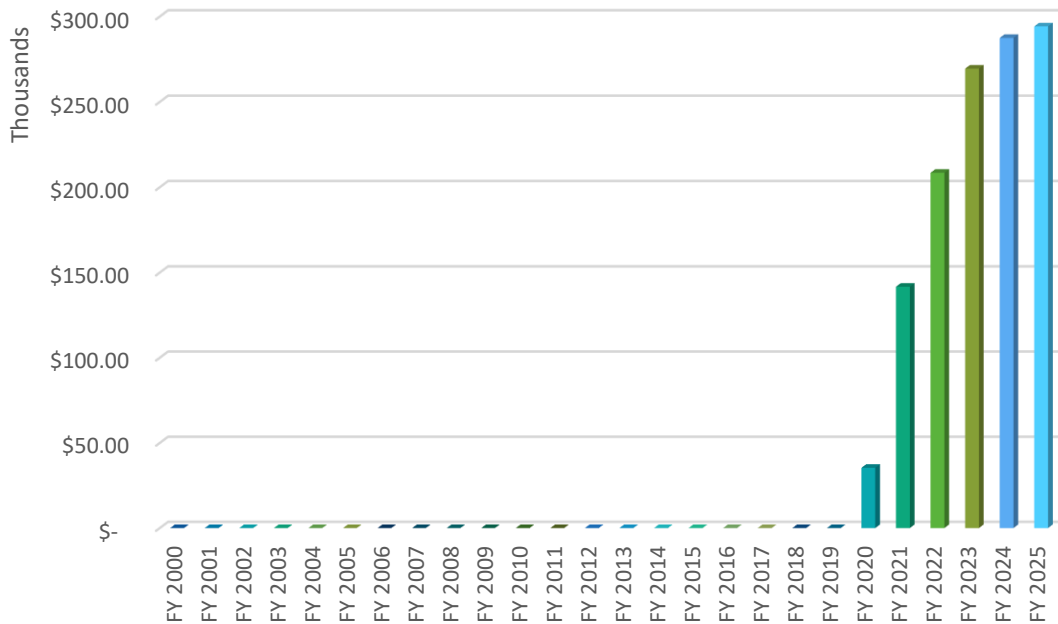


Figure 148 - Litter Program - Expense History

TAX LIGHTING DISTRICT FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Basic Lighting Fees	68	67	68	68	68	68	0.00%
Decorative Lighting Fees	313	318	337	335	335	360	7.46%
Enhanced Lighting Fees	52	53	53	55	55	65	18.18%
Lighting District Processing	-	1	1	-	-	-	0.00%
	433	439	459	458	458	493	7.64%
Total Revenues	433	439	459	458	458	493	7.64%

TAX LIGHTING DISTRICT FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Utilities:							
Utilities – Electricity	377	395	425	424	424	475	12.10%
	377	395	425	424	424	475	12.10%
Total Expenses	377	395	425	424	424	475	12.10%

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TAX LIGHTING DISTRICTS

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

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Services & Contracts	80	40	80	400	400	-	0.00%
Utilities	377,449	395,330	424,672	423,500	474,750	51,250	12.10%
	377,529	395,370	424,752	423,900	475,150	51,250	12.09%

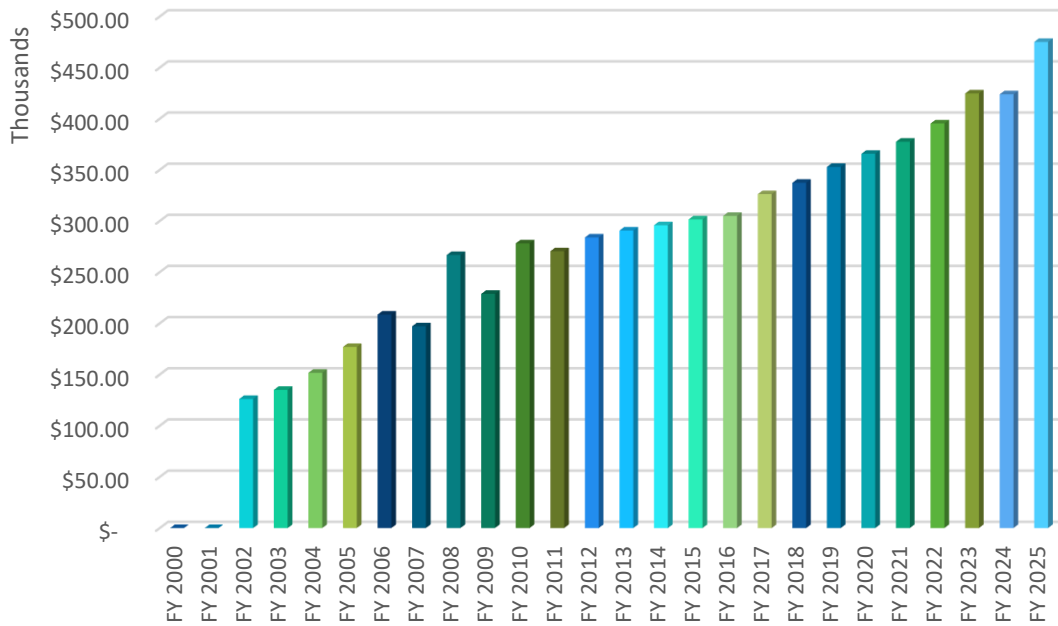


Figure 149 – Tax Lighting Districts - Expense History

INSPECTIONS FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Inspection Fees	-	-	-	815	815	850	4.29%
	-	-	-	815	815	850	4.29%
Total Revenues	-	-	-	815	815	850	4.29%

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INSPECTIONS FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	-	105	105	94	(10.53)%
Life Insurance	-	-	-	1	1	1	(9.07)%
Retirement	-	-	-	73	75	69	(6.14)%
Salaries – Regular	-	-	-	488	502	460	(5.80)%
Social Security	-	-	-	36	37	34	(6.31)%
Workers Compensation	-	-	-	4	3	3	(10.77)%
	-	-	-	706	724	660	(6.59)%
Services & Contracts:							
Cont Services – Other	-	-	-	1	12	12	1476.92%
Cont Services – SGRC	-	-	-	-	5	5	100.00%
Dues – Professional	-	-	-	20	20	1	(94.97)%
Ed & Training – Seminar	-	-	-	2	3	2	(16.67)%
Ed & Training – Travel	-	-	-	11	15	10	(9.17)%
Printing	-	-	-	17	12	8	(55.88)%
Subscriptions	-	-	-	-	-	19	100.00%
Uniforms	-	-	-	3	3	3	(4.94)%
	-	-	-	54	70	60	10.24%
Fleet Rentals:							
Fleet Rental	-	-	-	25	25	12	(52.34)%
Technology Fleet Rental	-	-	-	4	4	5	17.57%
	-	-	-	29	29	17	(42.60)%
Utilities:							
Utilities – Cell Phones	-	-	-	5	5	5	0.00%
	-	-	-	5	5	5	0.59%
Supplies & Materials:							
Office Supplies	-	-	-	-	1	1	25.00%
Program Supplies	-	-	-	16	15	10	(38.89)%
Small Tools & Equipment	-	-	-	1	1	1	19.51%
	-	-	-	17	17	11	(35.22)%
Total Expenses	-	-	-	811	844	752	(7.33)%

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INSPECTIONS FUND – EXPENSES – TYPE/LINE

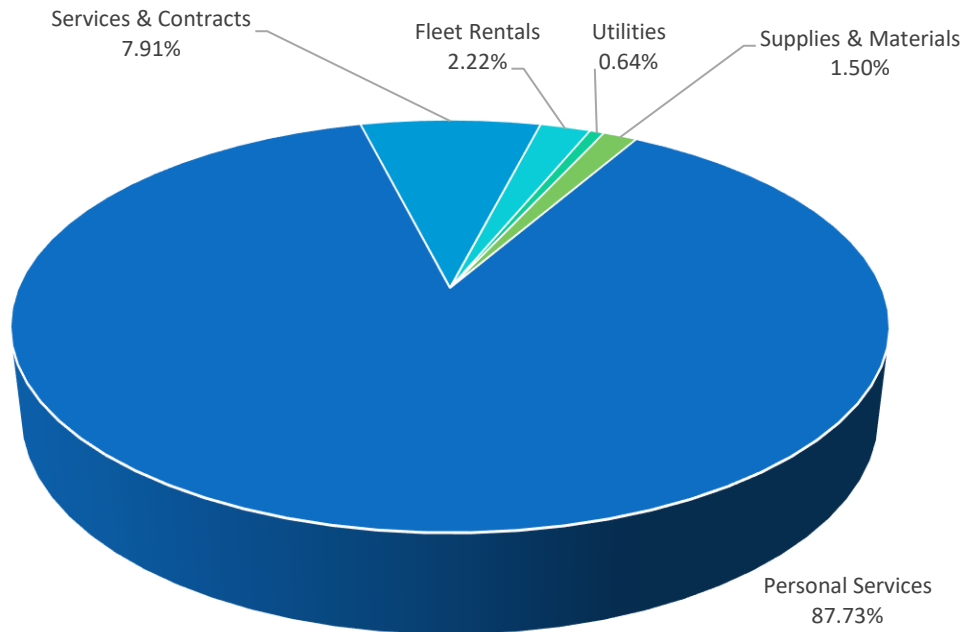


Figure 150 – Inspections Fund - Expenses by Type

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INSPECTIONS

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.

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	-	-	706,290	659,729	(46,561)	(6.59)%
Services & Contracts	-	-	-	53,985	59,515	5,530	10.24%
Fleet Rentals	-	-	-	29,046	16,672	(12,374)	(42.60)%
Utilities	-	-	-	4,750	4,778	28	0.59%
Supplies & Materials	-	-	-	17,420	11,284	(6,136)	(35.22)%
	-	-	-	811,491	751,978	(59,513)	(7.33)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
2	4	4	4	4	4	4	-

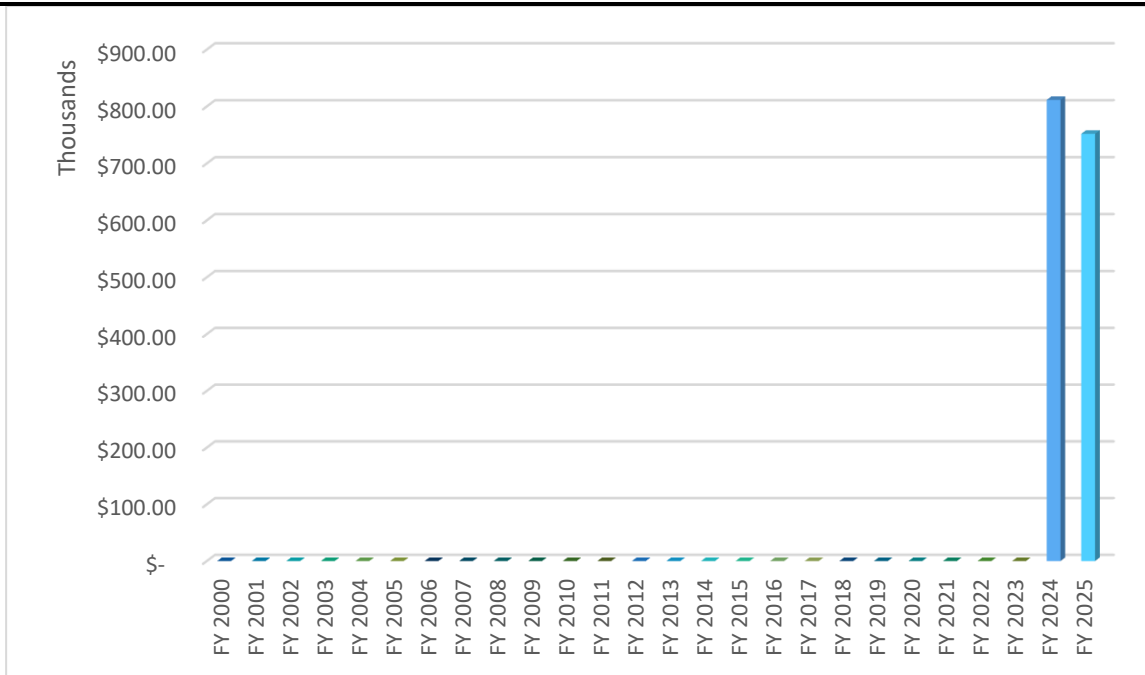


Figure 151 - Inspections - Expense History

QUIET PINES FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Beverages	-	-	2	11	11	7	(36.36)%
Breakfast	-	-	11	40	40	55	37.50%
Cart Rental	-	-	29	130	130	100	(23.08)%
Club Rental	-	-	1	3	3	3	0.00%
Driving Range Tokens	-	-	4	16	16	15	(6.25)%
Food Specials	-	-	1	5	5	-	(100.00)%
Golf Balls	-	-	1	5	5	6	10.00%
Green Fees	-	-	38	160	160	125	(21.88)%
Lunch	-	-	13	55	55	65	18.18%
Membership Fees	-	-	1	2	2	48	2300.00%
Merchandise	-	-	7	20	20	40	100.00%
Pro Shop Snacks	-	-	4	16	16	17	6.25%
Tournament Fees	-	-	1	5	5	1	(80.00)%
	-	-	112	468	468	482	2.91%
Miscellaneous:							
Contributions	-	-	-	10	10	-	(100.00)%
Miscellaneous – Vendor	-	-	-	1	1	1	0.00%
	-	-	-	11	11	1	(90.91)%
Operating Transfers:							
Transfers In – General Fund	-	-	100	-	-	-	0.00%
	-	-	100	-	-	-	0.00%
Total Revenues	-	-	212	479	479	483	0.75%

QUIET PINES FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	-	-	3	66	66	55	(16.67)%
Life Insurance	-	-	-	1	1	1	(0.18)%
Retirement	-	-	9	38	33	33	(13.00)%
Salaries – Regular	-	-	83	341	322	322	(5.51)%
Social Security	-	-	6	25	24	24	(6.66)%
Workers Compensation	-	-	1	4	4	4	(5.53)%
	-	-	101	475	449	438	(7.72)%
Services & Contracts:							
Advertising	-	-	6	-	30	16	100.00%
Cont Services – Other	-	-	13	136	292	65	(52.63)%
Credit Card Fees	-	-	1	-	-	-	0.00%
Dues – Professional	-	-	1	-	-	-	0.00%
Facility – Repair/Maint	-	-	9	55	55	15	(72.73)%
Food & Beverage	-	-	5	-	48	60	100.00%
Merchandise	-	-	22	-	25	55	100.00%
Other Equip – Repair/Maint	-	-	3	-	67	25	100.00%
Rent/Lease	-	-	-	-	-	110	100.00%
	-	-	61	191	517	346	80.92%
Fleet Rentals:							
Fleet Rental	-	-	-	25	25	76	204.99%
Technology Fleet Rental	-	-	-	2	2	4	67.96%
	-	-	-	27	27	80	193.59%
Utilities:							
Utilities – Electricity	-	-	11	5	5	23	342.31%
Utilities – Water	-	-	-	-	-	1	100.00%
	-	-	12	5	5	26	406.42%
Supplies & Materials:							
Janitorial Supplies	-	-	-	-	3	3	100.00%
Office Supplies	-	-	1	-	7	2	100.00%
Program Supplies	-	-	7	240	270	31	(87.08)%
Small Tools & Equipment	-	-	14	-	8	8	100.00%
	-	-	22	240	288	44	(81.88)%

QUIET PINES FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Capital Outlay:							
Other Capital Equipment	-	-	-	-	58	-	0.00%
Rolling Stock	-	-	-	-	40	-	0.00%
	-	-	-	-	98	-	0.00%
Total Expenses	-	-	196	939	1,384	935	(0.47)%

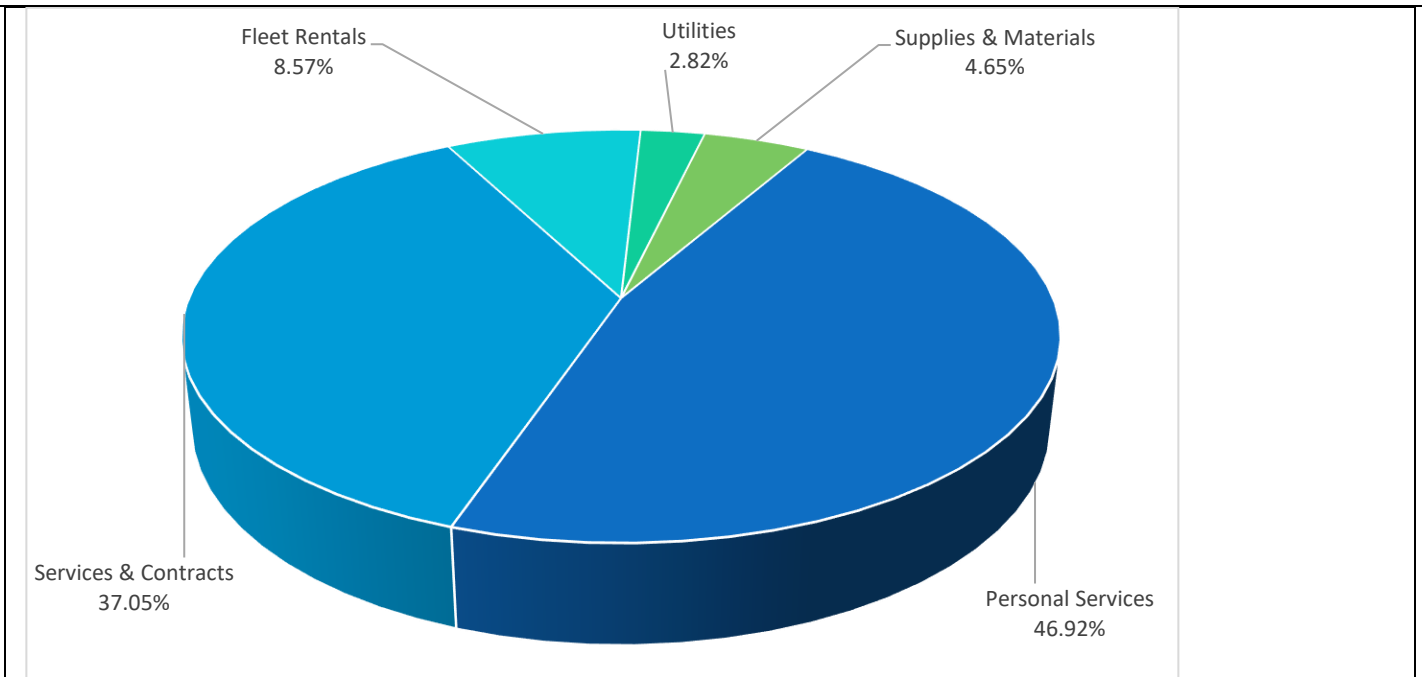


Figure 152 – Quiet Pines Fund - Expenses by Type

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.

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	-	-	101,198	475,126	438,439	(36,687)	(7.72)%
Services & Contracts	-	-	33,573	191,360	231,200	39,840	20.82%
Fleet Rentals	-	-	-	27,269	80,059	52,790	193.59%
Utilities	-	-	12,065	5,200	26,334	21,134	406.42%
Supplies & Materials	-	-	49,214	240,000	158,500	(81,500)	(33.96)%
	-	-	196,049	938,955	934,532	(4,423)	(0.47)%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
-	-	11	11	13	13	12	1

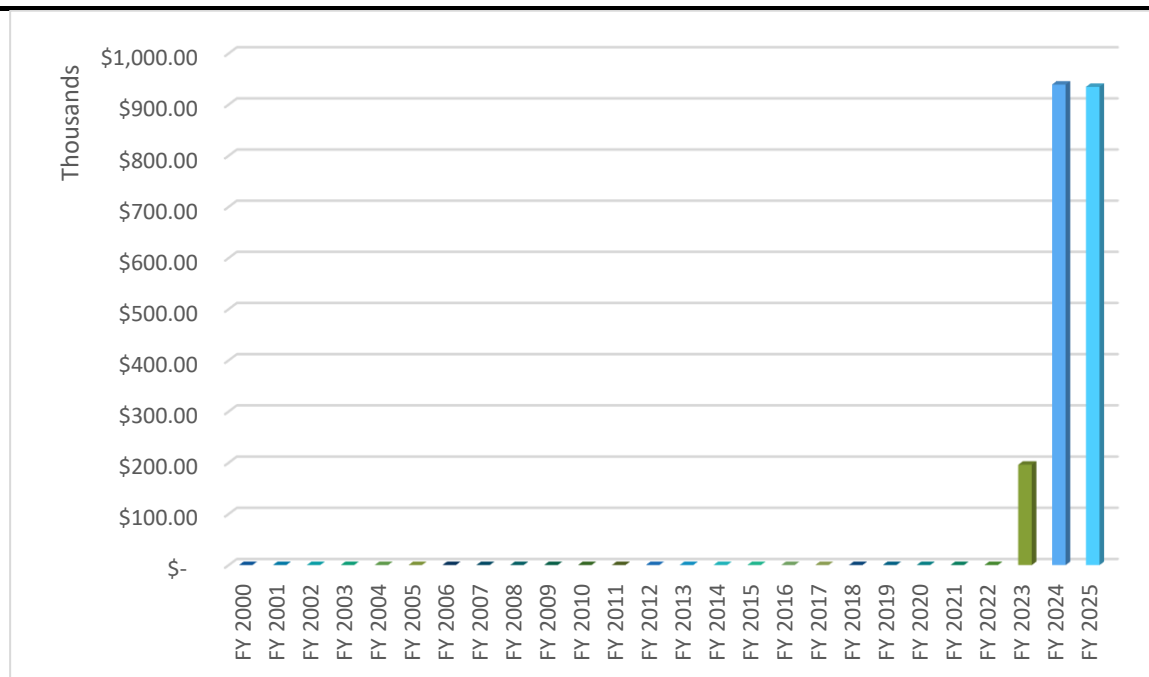


Figure 153 – Quiet Pines Golf Course - Expense History

EQUIPMENT MAINTENANCE FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Fleet Fund Overhead	-	-	453	-	-	-	0.00%
Public Works – Motor Svcs	96	127	119	105	105	120	14.29%
Recycling Sales	9	10	1	1	1	1	0.00%
	106	137	573	106	106	121	14.18%
Miscellaneous:							
Insurance Reimbursement	-	17	-	-	-	-	0.00%
Rent – Other	2,693	3,721	4,582	3,287	3,287	3,480	5.88%
	2,693	3,738	4,582	3,287	3,287	3,480	5.88%
Non-operating:							
Interest Income	1	9	247	-	-	-	0.00%
	1	9	247	-	-	-	0.00%
Total Revenues	2,800	3,884	5,402	3,392	3,392	3,601	6.14%

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EQUIPMENT MAINTENANCE FUND – REVENUES BY SOURCE

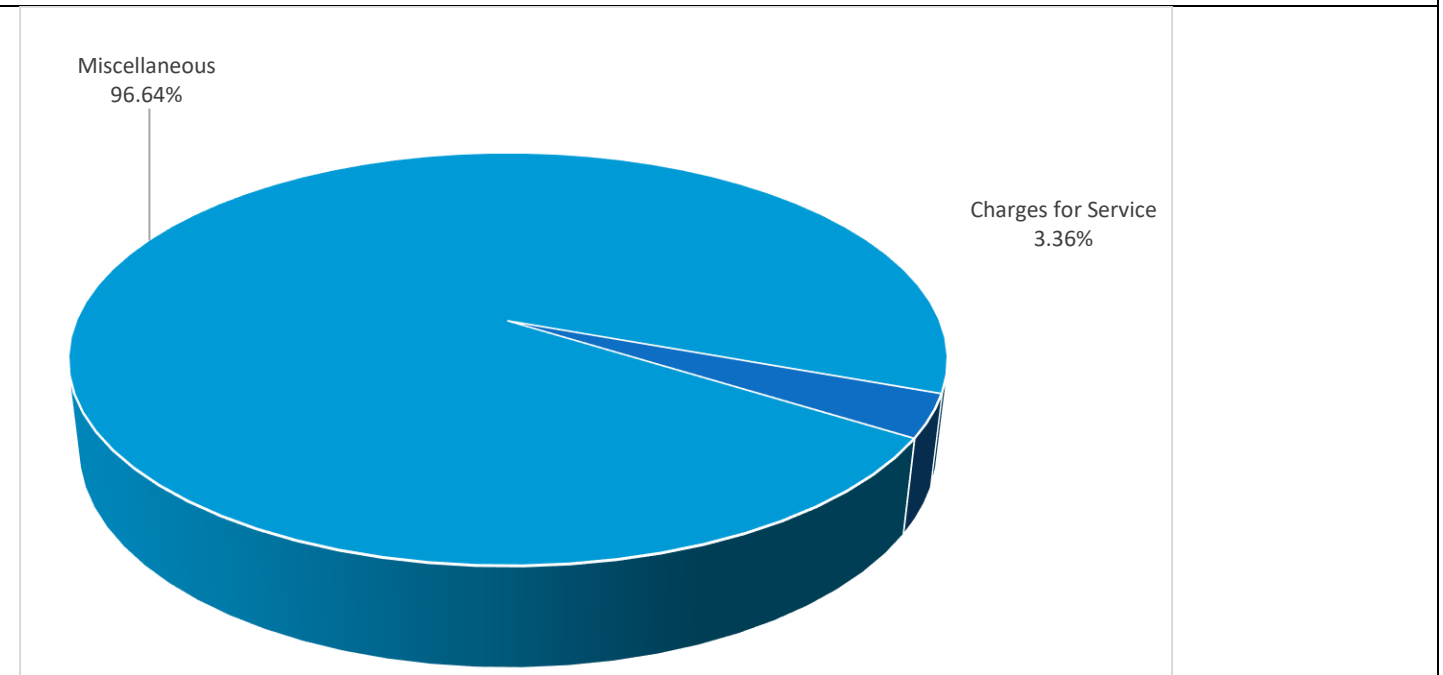


Figure 154 - Equipment Maintenance Fund - Revenues by Source

EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Personal Services:							
Health Insurance	99	110	118	143	143	143	0.00%
Life Insurance	1	1	1	1	1	1	0.00%
Retirement	48	56	76	90	94	94	4.40%
Salaries – Overtime	-	1	1	-	-	-	0.00%
Salaries – Regular	318	340	479	604	625	631	4.55%
Social Security	24	24	34	43	44	44	2.27%
Workers Compensation	4	4	20	8	8	8	4.65%
	494	536	729	889	915	921	3.69%
Services & Contracts:							
Compressed Natural Gas	3	2	-	-	-	-	0.00%
Cont Services – Other	2	3	28	4	4	4	0.00%
Depreciation Expense	140	182	1,684	140	140	140	0.00%
Direct Bills	771	741	663	382	382	475	24.35%
Ed & Training – Seminar	-	-	-	2	2	2	0.00%
Ed & Training – Travel	-	-	-	1	1	1	0.00%
Facility – Repair/Maint	2	6	485	13	40	40	216.56%
Gasoline & Diesel Fuel	910	1,403	1,386	1,406	1,406	1,400	(0.43)%
Lubricants	39	51	61	35	35	35	0.00%
Other Equip – Repair/Maint	25	13	-	15	29	29	93.33%
Professional Services	65	-	1	-	-	-	0.00%
Rent/Lease	3	4	2	2	2	2	0.00%
Subscriptions	3	3	4	5	5	5	0.00%
Tire Disposal	2	-	-	-	2	2	100.00%
Tires	142	144	163	153	153	163	6.54%
Uniforms	1	2	2	2	2	2	0.00%
Vehicle – Repair/Maint	-	-	-	209	209	225	7.91%
	2,109	2,554	4,479	2,368	2,411	2,525	6.63%
Fleet Rentals:							
Fleet Rental	21	21	31	41	41	29	(29.63)%
Technology Fleet Rental	2	5	8	4	4	6	27.57%
	24	26	39	45	45	34	(24.12)%

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EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Utilities:							
Utilities – Cell Phones	1	1	1	1	1	1	0.00%
Utilities – Electricity	3	2	2	2	2	1	(15.15)%
	4	3	2	3	3	2	(10.00)%
Supplies & Materials:							
Janitorial Supplies	2	1	2	2	2	2	26.32%
Program Supplies	4	10	5	8	13	11	34.15%
Small Tools & Equipment	23	13	12	17	33	33	89.59%
	30	25	19	28	48	46	67.91%
Capital Outlay:							
Other Capital Equipment	2	8	-	-	-	-	0.00%
Rolling Stock	-	3	-	-	-	-	0.00%
	2	11	-	-	-	-	0.00%
Non-operating:							
Other Interest	204	991	1,257	-	-	-	0.00%
	204	991	1,257	-	-	-	0.00%
Total Expenses	2,866	4,146	6,255	3,332	3,422	3,529	5.92%

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EQUIPMENT MAINTENANCE FUND – EXPENSES – TYPE/LINE

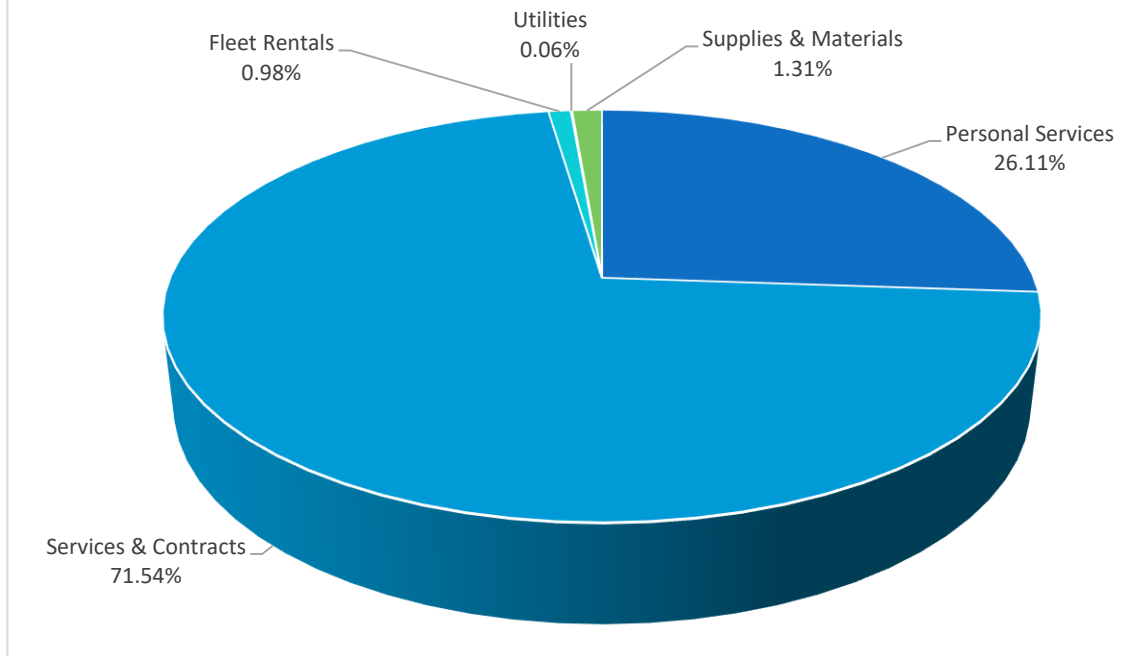


Figure 155 – Equipment Maintenance Fund - Expenses by Type

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SHOP MAINTENANCE

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

Expenses	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Personal Services	494,308	535,884	728,925	888,539	921,312	32,773	3.69%
Services & Contracts	2,082,653	2,534,537	3,973,539	2,341,361	2,483,950	142,589	6.09%
Fleet Rentals	23,559	25,973	39,347	45,375	34,432	(10,943)	(24.12)%
Utilities	1,271	1,200	823	850	850	-	0.00%
Supplies & Materials	24,950	13,861	13,798	19,250	33,360	14,110	73.30%
Capital Outlay	2,013	3,198	-	-	-	-	0.00%
	2,628,754	3,114,654	4,756,432	3,295,375	3,473,904	178,529	5.42%

Positions:

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Change
9	11	13	13	13	13	13	-

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

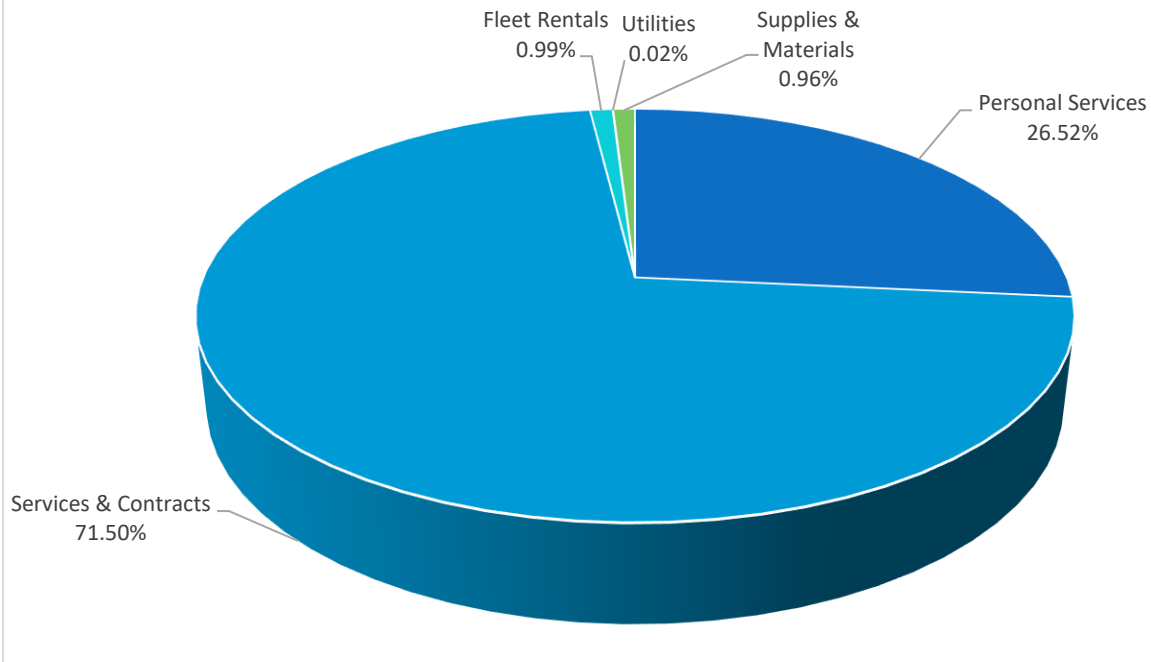


Figure 156 - Shop Maintenance - Expenses by Type

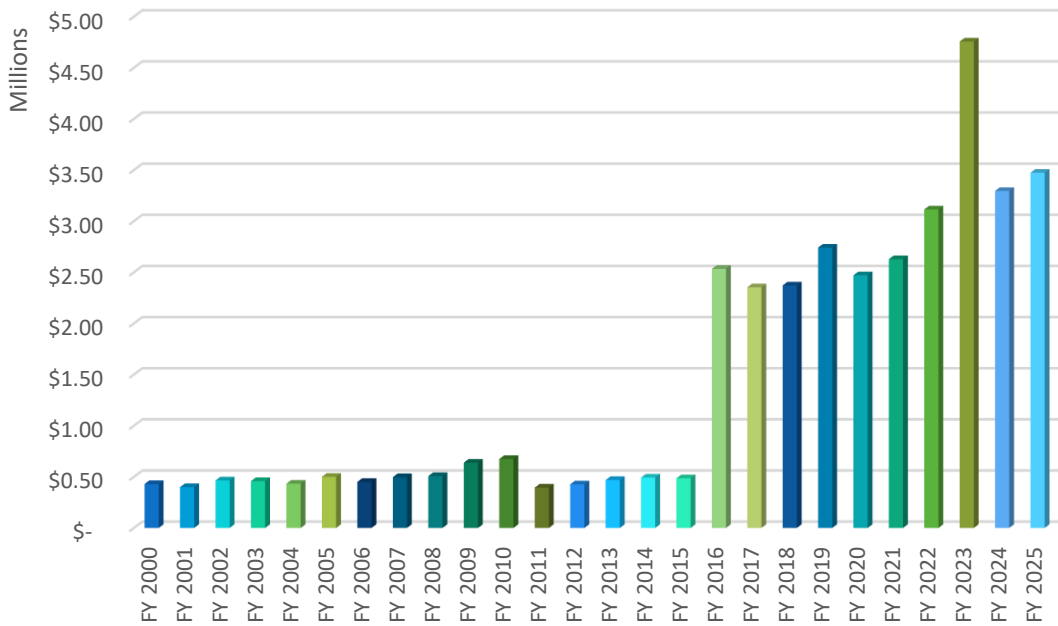


Figure 157 - Shop Maintenance - Expense History

NON-DEPARTMENTAL

Expenditures	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percent Change
Fuel Center	33,302	39,969	511,735	36,146	54,860	18,714	51.77%
Non-operating	204,187	990,922	1,256,597	-	-	-	0.00%

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HEALTH INSURANCE FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Employee Contribution	668	689	780	750	750	785	4.67%
Health Charges	6,324	6,993	7,444	7,271	7,271	7,700	5.90%
Rebates	152	110	166	-	-	150	100.00%
Retiree Contribution	188	213	182	185	185	185	0.00%
	7,332	8,005	8,572	8,206	8,206	8,820	7.48%
Total Revenues	7,332	8,005	8,572	8,206	8,206	8,820	7.48%

HEALTH INSURANCE FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Services & Contracts:							
Cont Services – Other	93	103	95	134	135	120	(10.65)%
Health Claims	6,669	7,932	8,044	6,550	6,930	6,930	5.80%
Health Premiums	-	-	-	1,580	1,870	1,570	(0.63)%
	6,762	8,036	8,139	8,264	8,935	8,620	4.30%
Total Expenses	6,762	8,036	8,139	8,264	8,935	8,620	4.30%

HEALTH INSURANCE

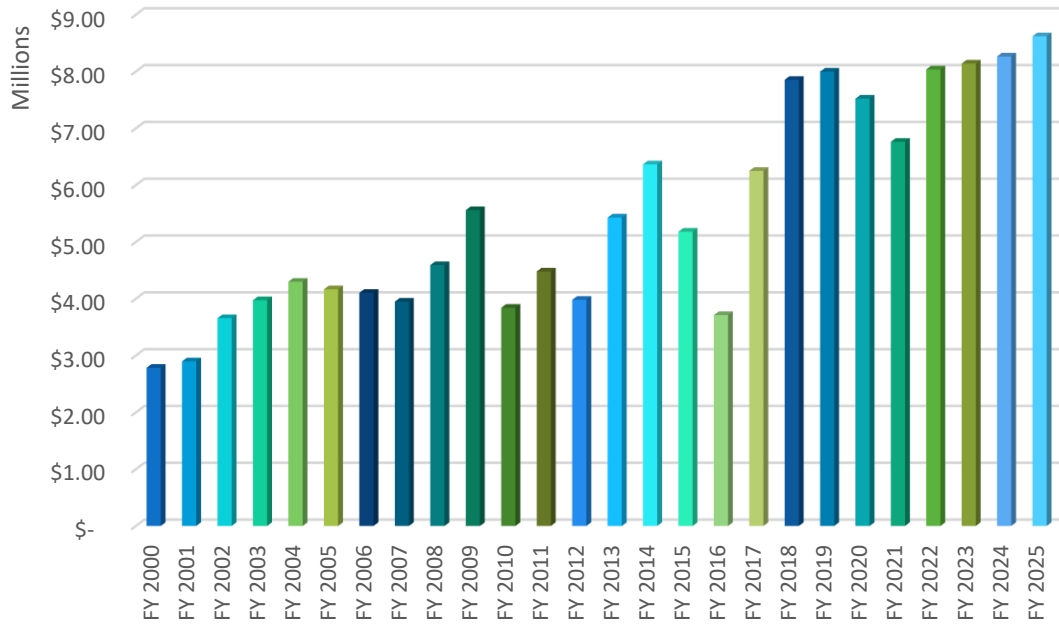


Figure 158 - Health Insurance - Expense History

WORKERS COMPENSATION FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Charges for Service:							
Workers Comp Charges	327	397	1,313	447	447	517	15.81%
	327	397	1,313	447	447	517	15.81%
Total Revenues	327	397	1,313	447	447	517	15.81%

WORKERS COMPENSATION FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Services & Contracts:							
Workers Comp Claims	335	197	578	252	405	315	25.00%
Workers Comp Premiums	176	165	278	190	180	180	(5.26)%
	511	362	856	442	585	495	11.99%
Total Expenses	511	362	856	442	585	495	11.99%

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WORKERS COMPENSATION

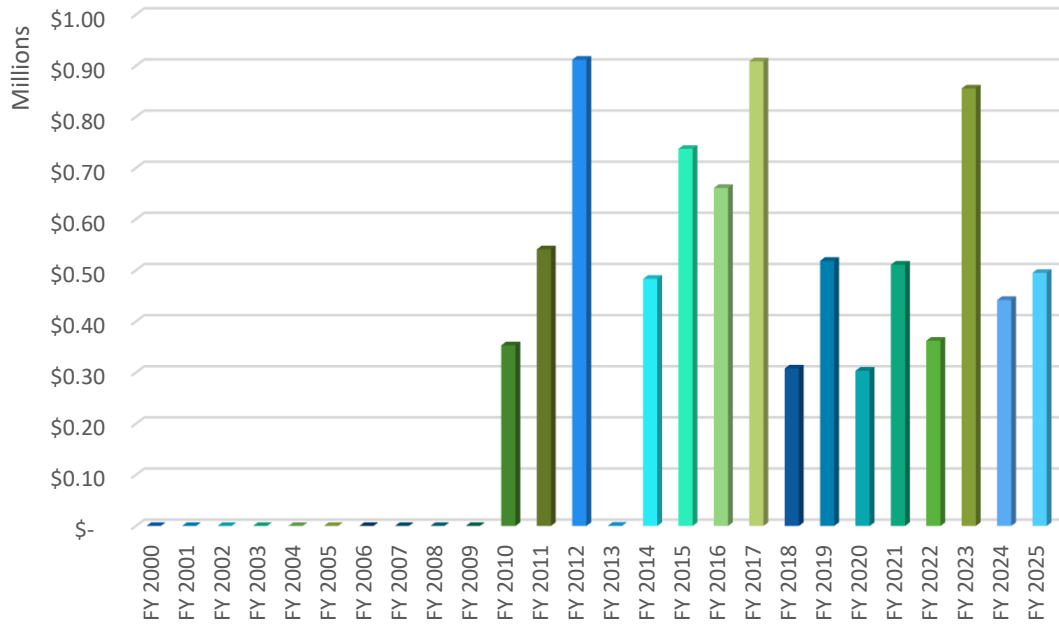


Figure 159 – Workers Compensation - Expense History (Prior to 2010 included in Health Insurance Fund)

TECHNOLOGY FLEET FUND – REVENUES BY SOURCE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Miscellaneous:							
Rent- Other	811	822	1,302	974	974	945	(2.95)%
	811	822	1,302	974	974	945	(2.95)%
Total Revenues	811	822	1,302	974	974	945	(2.95)%

TECHNOLOGY FLEET FUND – EXPENSES – TYPE/LINE

In \$1,000s	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Budget	Percent Change
Services & Contracts:							
Cont Services – Other	662	743	674	763	810	810	6.12%
	662	743	674	763	810	810	6.12%
Supplies & Materials:							
Small Tools & Equipment	141	107	126	170	135	135	(20.76)%
	141	107	126	170	135	135	(20.76)%
Total Expenses	803	842	800	934	945	945	1.22%

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TECHNOLOGY FLEET

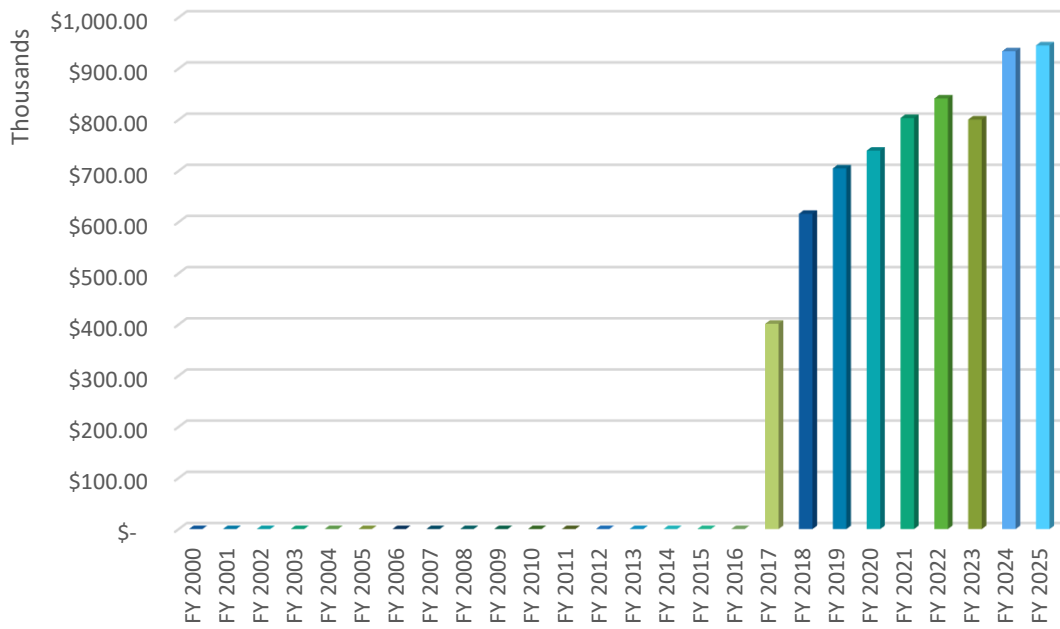


Figure 160 – Technology Fleet - Expense History

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 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:									
Facilities Coordinator	-	-	-	-	0.5	0.5	0.5	0.5	0.00%
Community Development Director	-	-	1	1	1	1	1	1	0.00%
	-	-	1	1	1.5	1.5	1.5	1.5	0.00%
County Clerk:									
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Coordinator	-	-	-	1	-	-	-	-	0.00%
County Clerk	-	1	1	1	1	1	1	1	0.00%
County Clerk/PIO	1	-	-	-	-	-	-	-	0.00%
Information Tech/Deputy Clerk	-	1	1	1	1	-	-	-	(100.00)%
Information Technician	1	-	-	-	-	-	-	-	0.00%
Public Information Officer	-	1	-	-	-	-	-	-	0.00%
Senior Deputy Clerk	-	-	-	-	-	1	1	1	100.00%
	3	4	3	4	3	3	3	3	0.00%
County Manager:									
County Manager	1	1	1	1	1	1	1	1	0.00%
	1	1	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 Chairman	1	1	1	1	1	1	1	1	0.00%
Election Board Member	2	2	2	2	2	2	2	2	0.00%
Election Technician	1	1	1	2	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	11	11	11	11	11	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Finance:									
Accountant	1	1	1	1	1	1	1	1	0.00%
Accounting Analyst	-	-	-	-	-	1	1	1	100.00%
Accounting Clerk	1	1	1	1	1	-	-	-	(100.00)%
Accounting Technician	-	-	-	1	1	1	1	1	0.00%
Accounts Payable Manager	-	-	-	-	-	1	1	1	100.00%
Accounts Payable Technician	-	-	-	-	-	1	1	1	100.00%
Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Assistant Finance Director	-	-	-	-	-	1	1	1	100.00%
Chief Accountant	1	1	1	1	1	1	1	-	(100.00)%
Co-op Student	-	-	1	-	-	-	-	-	0.00%
Finance Director	1	1	1	1	1	1	1	1	0.00%
Part Time Purchasing Agent	1	1	1	1	-	1	-	-	0.00%
Purchasing Agent	-	-	-	-	1	-	1	1	0.00%
Senior Accountant	-	-	1	1	1	-	-	-	(100.00)%
Senior Accounts Payable Technician	1	1	1	1	1	-	-	-	(100.00)%
Senior Accounts Receivable Technician	1	1	-	-	-	-	-	-	0.00%
	8	8	9	9	9	10	10	9	0.00%
Human Resources:									
Benefits Technician	1	1	1	-	-	-	-	-	0.00%
Human Resource Admin Supervisor	-	-	-	-	-	1	1	1	100.00%
Human Resource Analyst	1	1	1	1	1	1	1	1	0.00%
Human Resource Director	1	1	1	1	1	1	1	1	0.00%
Human Resource Technician	-	-	1	1	1	1	1	1	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Senior Human Resource Generalist	-	-	-	1	1	-	-	-	(100.00)%
	4	4	5	5	5	5	5	5	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Information Technology Services:									
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	-	1	1	1	1	1	1	1	0.00%
Help Desk/Administrative Assistant	1	-	-	-	-	-	1	-	0.00%
Intern	-	-	2	2	-	-	-	-	0.00%
ITS Director	1	1	1	1	1	1	1	1	0.00%
ITS Manager	-	-	-	-	-	-	1	-	0.00%
Junior System Manager	1	1	1	1	1	1	1	1	0.00%
Network Administrator	1	1	1	-	-	-	-	-	0.00%
Network Administrator/ITS Manager	-	-	-	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	1	0.00%
Security System Administrator	-	-	-	-	-	-	1	-	0.00%
Senior Network Technician	1	1	1	1	1	1	1	1	0.00%
Senior System Supervisor	1	1	1	1	1	1	1	1	0.00%
	8	8	10	10	8	8	11	8	0.00%
Public Information:									
Facilities Coordinator	-	-	-	-	0.5	0.5	0.5	0.5	0.00%
Public Information Officer	-	-	1	1	1	1	1	1	0.00%
	-	-	1	1	1.5	1.5	1.5	1.5	0.00%
Tax Commissioner:									
Account Auditor	1	1	1	1	1	1	1	1	0.00%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%
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	-	-	-	-	-	0.00%
Property Tax Manager	1	1	1	1	1	1	1	1	0.00%
Senior Tag & Tax Clerk	2	2	2	2	2	2	2	2	0.00%
Tag & Title Clerk	8	8	8	8	8	9	9	9	12.50%
Tag Agent	1	1	1	1	1	1	1	1	0.00%
Tag Clerk	-	-	-	-	1	-	-	-	(100.00)%
Tag Supervisor	1	1	1	1	1	1	1	1	0.00%
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
	21	21	21	20	21	21	21	21	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Board of Assessors:									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Appraisal Coordinator	1	1	1	1	1	1	1	1	0.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	3	3	-	-	-	-	-	-	0.00%
Chief Appraiser	1	1	1	-	1	1	1	1	0.00%
Commercial Property Appraiser	2	2	-	-	-	-	-	2	100.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
GIS Specialist Trainee	-	-	1	1	1	1	1	1	0.00%
Interim Chief Appraiser	-	-	-	1	-	-	-	-	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
Mapping Technician	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	3	0.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%
Specialized Assessment Trainee	-	-	-	1	1	1	1	1	0.00%
Tax Assessor	2	3	3	3	3	5	5	5	66.67%
Tax Assessor Chairman	1	-	-	-	-	-	-	-	0.00%
	22	22	20	21	21	23	23	25	19.05%
Facilities Maintenance:									
Custodial Crew Leader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	9	9	11	11	22.22%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Technician	5	5	7	7	8	8	8	8	0.00%
Grounds Equipment Operator	1	1	1	-	-	-	-	-	0.00%
Grounds Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
	20	20	22	21	22	22	24	24	9.09%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Engineering Services:									
Administrative Assistant	-	-	1	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	1	0.00%
Engineering Technician	0.5	-	-	2	2	2	2	2	0.00%
Environmental Engineer	1	1	1	1	1	1	1	1	0.00%
Part Time Administrative Assistant	-	1	1	-	-	-	-	-	0.00%
Project Manager	-	-	1	1	1	1	1	1	0.00%
Senior Engineering Technician	2	2	1	1	1	1	1	1	0.00%
Senior Project Manager	1	1	-	-	-	-	-	-	0.00%
Stormwater/Environmental Tech	1	1	-	-	-	-	-	-	0.00%
	6.5	7	7	8	8	8	8	8	0.00%
NPDES – Stormwater:									
Stormwater/Environmental Tech	-	-	1	-	-	-	-	-	0.00%
	-	-	1	-	-	-	-	-	0.00%
Superior Court:									
Bailiff	5	5	5	5	5	5	5	5	0.00%
Law Clerk	2	2	2	3	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	4	4	5	0.00%
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
	14	14	14	20	20	19	19	20	0.00%
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	12	13	13	15	15	15	15.38%
Deputy Clerk	7	6	5	5	5	3	3	3	(40.00)%
Part Time Court Clerk	-	-	1	1	1	1	1	2	100.00%
Senior Deputy Clerk	3	4	5	5	5	5	5	5	0.00%
	23	23	25	26	26	26	26	27	3.85%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
State Court:									
Calendar Clerk	1	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%
	7	7	7	7	7	7	7	7	0.00%
Solicitor:									
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	1	1	0.00%
Solicitor	1	1	1	1	1	1	1	1	0.00%
Senior Legal Secretary	1	1	1	1	1	1	1	1	0.00%
	6	6	6	6	7	7	7	7	0.00%
Magistrate Court:									
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Chief Deputy Clerk	-	-	-	1	1	1	1	1	0.00%
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Constable	2	2	2	2	2	2	2	2	0.00%
Deputy Clerk	5	5	5	3	3	3	3	3	0.00%
Judicial Assistant/Criminal Clerk	-	-	-	1	1	1	1	1	0.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge	1	1	1	1	1	1	2	2	100.00%
Senior Deputy Clerk	1	1	1	2	2	2	2	2	0.00%
	12	12	12	13	13	13	14	14	7.69%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Probate Court:									
Associate Probate Judge	-	-	-	-	-	-	1	1	100.00%
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%
Deputy Clerk	2	3	3	2	3	3	3	3	0.00%
Part Time Deputy Clerk	1	-	-	-	-	-	-	-	0.00%
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
Receptionist	-	1	1	1	1	1	1	1	0.00%
Senior Deputy Clerk	2	1	1	2	2	2	2	2	0.00%
	7	7	7	7	8	8	9	9	12.50%
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	1	0.00%
	2	3	3	3	3	3	3	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 Aide	1	2	2	2	2	2	3	3	50.00%
Court/Probation Officer	1	1	-	-	-	-	-	-	0.00%
Probation Director	1	1	1	1	1	1	1	1	0.00%
Probation Officer	5	7	8	8	8	8	8	8	0.00%
Senior Probation Officer	-	-	2	2	2	2	2	2	0.00%
	9	12	14	14	14	14	15	15	7.14%
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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Sheriff – Enforcement									
Captain	5	5	5	4	4	4	4	4	0.00%
Corporal	4	3	3	3	3	2	2	2	(33.33)%
DARE Officer	1	1	1	1	1	1	1	1	0.00%
Deputy Sheriff	48	47	48	48	48	52	52	48	0.00%
Investigator	22	22	22	22	22	22	22	22	0.00%
Lieutenant	10	11	10	11	11	11	11	11	0.00%
Resource Officer	11	11	11	12	12	12	12	13	8.33%
Sergeant	10	11	11	11	11	10	10	10	(9.09)%
Staff Sergeant	9	9	8	8	8	9	9	9	12.50%
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	121	122	122	125	125	122	0.00%
Sheriff – Jail:									
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Captain	1	1	1	1	1	1	1	1	0.00%
Corporal	5	4	4	4	4	5	5	5	25.00%
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	65	65	65	(1.52)%
Maintenance Technician	-	-	-	-	-	-	-	1	100.00%
Senior Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Sergeant	5	6	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	103	0.98%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Animal Services – Shelter:									
Adoption/Rescue Coordinator	-	-	-	-	1	1	1	1	0.00%
Animal Control Dispatcher	-	-	-	1	-	-	-	-	0.00%
Animal Control Officer	4	4	-	-	-	-	-	-	0.00%
Animal Control Field Supervisor	1	1	-	-	-	-	-	-	0.00%
Animal Services Assistant Director	-	-	-	1	-	-	-	-	0.00%
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Animal Shelter Attendant	3	3	3	4	3	3	3	3	0.00%
Kennel Attendant	-	-	-	-	3	3	3	3	0.00%
Part Time Animal Shelter Attendant	4	4	4	-	-	-	-	-	0.00%
Senior Animal Shelter Attendant	1	1	1	1	1	1	1	1	0.00%
	14	14	9	8	9	9	9	9	0.00%
Animal Services – Enforcement:									
Animal Control Field Supervisor	-	-	1	-	-	-	-	-	0.00%
Animal Control Officer	-	-	4	4	4	4	4	4	0.00%
Animal Services Assistant Director	-	-	-	-	1	1	1	1	0.00%
Animal Shelter Dispatcher	-	-	-	-	1	1	1	1	0.00%
	-	-	5	4	6	6	6	6	0.00%
Emergency Management:									
EMA Director	1	1	1	1	1	1	1	1	0.00%
	1	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	1	0.00%
	3	3	4	4	4	4	4	4	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Public Works – Administration:									
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	2	2	2	2	2	2	2	2	0.00%
Instrument Technician	1	1	1	1	1	1	1	1	0.00%
Operations Superintendent	-	-	1	1	1	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	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%
Senior Sign Maintenance Worker	2	2	2	2	2	2	2	2	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	8	9	10	10	10	10	0.00%
Road Maintenance Worker	5	5	7	7	7	7	7	7	0.00%
Senior 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	33	34	35	35	35	35	0.00%
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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Extension Service:									
Extension Service Clerk	-	-	1	1	1	1	1	1	0.00%
	-	-	1	1	1	1	1	1	0.00%
Total General Fund	494.	499	518	527	533	538	546	544	2.06%
	5								
Special Revenue Funds:									
Sheriff – Commissary:									
Custodian	1	1	1	1	1	1	1	1	0.00%
Jail Operations Officer	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
DUI Accountability Court:									
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Part Time DUI Court Case Manager	-	-	-	1	1	1	1	1	0.00%
	1	1	1	2	2	2	2	2	0.00%
Solicitor – VAWA:									
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:									
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	-	-	-	(100.00)%
Maintenance Technician	-	-	-	-	-	2	2	1	100.00%
	1	1	1	1	1	2	2	1	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 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 Director	-	-	1	1	1	1	1	1	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Call Taker	-	-	-	-	-	1	1	1	100.00%
Open Records Technician	-	1	1	1	1	1	1	1	0.00%
Operations Supervisor	1	1	-	-	-	-	-	-	0.00%
Part Time Telecom Specialist	1	1	1	1	1	-	-	-	(100.00)%
System Manager	1	1	1	1	1	1	1	1	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Telecom Operator	13	12	12	12	12	16	16	16	33.33%
Telecom Specialist	13	13	14	14	14	10	10	10	(28.57)%
Training Officer	1	1	1	1	1	1	1	1	0.00%
	41	41	42	42	42	42	42	42	0.00%
Solicitor – Victim/Witness:									
Part Time Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Senior Victim Advocate	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
Fire Services:									
Administrative Assistant	1	1	-	-	-	-	-	-	0.00%
Assistant Fire Chief	-	1	-	-	-	-	-	-	0.00%
Battalion Chief	-	3	-	-	-	-	-	-	0.00%
Fire Chief	1	1	-	-	-	-	-	-	0.00%
Fire Marshall	1	1	-	-	-	-	-	-	0.00%
Fire Prevention Inspector	1	1	-	-	-	-	-	-	0.00%
Firefighter	9	12	-	-	-	-	-	-	0.00%
Senior Fire Prevention Inspector	-	1	-	-	-	-	-	-	0.00%
Sergeant	3	3	-	-	-	-	-	-	0.00%
Training Coordinator	-	1	-	-	-	-	-	-	0.00%
Training Officer	1	1	-	-	-	-	-	-	0.00%
	17	26	-	-	-	-	-	-	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Code Enforcement:									
Code Enforcement Director	1	1	1	-	0.5	-	-	0.5	0.00%
Code Enforcement Officer	2	2	2	2	2	2	3	3	50.00%
Senior Code Enforcement Officer	1	1	1	1	1	1	1	1	0.00%
	4	4	4	3	3.5	3	4	4.5	28.57%
Mosquito Control:									
Mosquito Control Technician	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
Planning:									
Administrative Technician	-	1	1	-	-	-	-	-	0.00%
County Planner	1	-	-	1	1	1	1	1	0.00%
Engineering Technician	0.5	-	-	-	-	-	-	-	0.00%
Planner	1	1	1	-	-	-	-	-	0.00%
Planning Analyst	-	1	1	1	1	1	1	1	0.00%
Planning/Zoning Director	-	1	1	-	-	-	-	-	0.00%
Project Assistant	-	-	-	1	1	1	1	1	0.00%
Zoning Administrator	-	-	-	1	-	-	-	-	0.00%
Zoning Coordinator	-	1	1	1	-	-	-	-	0.00%
Zoning Technician	-	-	-	1	-	-	-	-	0.00%
	2.5	5	5	6	3	3	3	3	0.00%
Zoning:									
Zoning Administrator	1	-	-	-	1	1	1	1	0.00%
Zoning Assistant	-	-	-	-	-	1	1	1	100.00%
Zoning Coordinator	1	-	-	-	1	-	-	-	(100.00)%
Zoning Technician	1	-	-	-	1	1	1	1	0.00%
	3	-	-	-	3	3	3	3	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Fire Services:									
Administrative Assistant	-	-	1	1	1	1	1	1	0.00%
Assistant Fire Chief	-	-	1	1	1	1	1	1	0.00%
Battalion Chief	-	-	3	3	3	3	3	3	0.00%
Fire Chief	-	-	1	1	1	1	1	1	0.00%
Fire Marshall	-	-	1	1	1	1	1	1	0.00%
Fire Prevention Inspector	-	-	1	1	1	1	1	1	0.00%
Firefighter	-	-	21	24	24	24	24	24	0.00%
Lieutenant	-	-	15	15	15	15	15	15	0.00%
Logistics Officer	-	-	-	1	1	1	1	1	0.00%
Operations Chief	-	-	-	-	-	-	1	1	100.00%
Part Time Firefighter	-	-	-	10	10	10	10	10	0.00%
Sergeant	-	-	15	15	15	15	15	15	0.00%
Senior Fire Marshall	-	-	-	-	-	1	1	1	100.00%
Senior Fire Prevention Inspector	-	-	1	1	1	1	1	1	0.00%
Training Coordinator	-	-	1	1	1	1	1	1	0.00%
Training Officer	-	-	2	2	2	2	2	2	0.00%
	-	-	63	77	77	78	79	79	2.60%
Total Special Revenue Funds	78.5	87	125	140	140.5	142	144	143.5	2.14%
Capital Project Funds:									
TSPLOST Fund:									
Grading:									
Grading Supervisor	1	1	-	-	-	-	-	-	0.00%
Motorgrader Operator	6	6	6	6	6	6	6	6	0.00%
Road Maintenance Manager	-	-	1	1	1	1	1	1	0.00%
	7	7	7	7	7	7	7	7	0.00%
Total Capital Project Funds	7	7	7	7	7	7	7	7	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Enterprise Fund:									
Water/Sewer – Operations:									
Accounts Receivable Technician	-	-	-	-	-	-	1	1	100.00%
Collection & Distribution Manager	-	-	-	-	-	-	-	1	100.00%
Customer Service Clerk	3	3	4	4	4	3	3	3	(25.00)%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
E-One/Warehouse Supervisor	-	-	-	1	1	1	1	1	0.00%
Lift Station Supervisor	-	-	-	1	1	-	-	-	(100.00)%
Lift Station Technician	-	-	-	-	-	1	1	1	100.00%
Meter Data Analyst	-	-	-	-	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Project Manager	-	-	-	1	1	1	1	1	0.00%
Senior Customer Service Clerk	-	-	-	-	-	1	2	2	100.00%
Senior Lift Station Technician	-	-	-	-	-	-	1	1	100.00%
Senior Meter Reader	-	-	-	-	-	1	1	1	100.00%
Senior Operations Technician	1	1	1	-	-	-	-	-	0.00%
Senior Utility Maintenance Tech	2	2	2	1	1	2	2	2	100.00%
Senior Wastewater Facilities Tech	-	-	-	-	-	1	1	1	100.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Utilities Director	1	1	1	1	1	1	1	1	0.00%
Utility Maintenance Technician	1	1	1	1	1	-	-	-	(100.00)%
Utility Service Worker	9	11	15	16	17	15	18	17	0.00%
Utility System Manager	-	-	1	1	1	1	1	1	0.00%
Wastewater Facility Technician	1	1	1	1	1	-	-	-	(100.00)%
Water & Wastewater Manager	-	-	-	-	-	1	1	1	100.00%
Water Treatment Supervisor	-	-	-	1	1	1	1	1	0.00%
	21	23	29	32	34	34	40	40	17.65%
Water/Sewer – Moody:									
Collection & Distribution Manager	-	-	-	-	-	1	1	-	0.00%
Senior Utility Maintenance Tech	1	1	1	1	1	1	1	1	0.00%
Utility Operations Supervisor	1	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	-	-	-	(100.00)%
	3	3	3	3	3	4	4	3	0.00%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
Litter Program:									
Litter Control Supervisor	1	1	1	1	1	1	1	1	0.00%
Litter Control Worker	1	1	3	3	3	3	3	3	0.00%
	2	2	4	4	4	4	4	4	0.00%
Inspections:									
Assistant Director of Inspections	-	-	-	1	1	1	1	1	0.00%
Building Inspector	-	-	-	4	4	4	4	4	0.00%
Director of Code Enf/Inspections	-	-	-	1	0.5	1	1	0.5	0.00%
Permit Technician I	-	-	-	1	1	2	2	2	100.00%
Permit Technician II	-	-	-	1	1	-	-	-	(100.00)%
Plans Examiner	-	-	-	-	1	-	-	-	(100.00)%
Plans Intake Coordinator	-	-	-	1	1	1	1	1	0.00%
	-	-	-	9	9.5	9	9	8.5	(10.53)%
Quiet Pines – Grill:									
Kitchen Operations/Cook	-	-	-	1	1	1	1	1	0.00%
Part Time Cart Barn Attendant	-	-	-	-	-	1	1	-	0.00%
Part Time Food Services Worker	-	-	-	1	1	1	1	1	0.00%
Part Time Grill Cook	-	-	-	-	-	1	1	1	100.00%
	-	-	-	2	2	4	4	3	50.00%
Quiet Pines – Pro Shop:									
Assistant Operations Manager	-	-	-	1	1	1	1	1	0.00%
Golf Pro	-	-	-	-	-	-	1	-	0.00%
Operations Manager	-	-	-	1	1	1	1	1	0.00%
Part Time Sales Clerk	-	-	-	1	1	1	1	1	0.00%
	-	-	-	3	3	3	4	3	0.00%
Quiet Pines – Golf Course & Range:									
Cart Mechanic	-	-	-	1	1	-	-	-	(100.00)%
Grounds Keeper	-	-	-	2	2	2	2	2	0.00%
Part Time Barn Attendant	-	-	-	1	1	2	1	2	100.00%
Part Time Course Marshall	-	-	-	1	1	1	1	1	0.00%
Part Time Laborer/Barn Attendant	-	-	-	1	1	1	1	1	0.00%
	-	-	-	6	6	6	5	6	0.00%
Total Enterprise Funds	26	28	36	59	61.5	64	70	67.5	9.76%

APPROVED POSITIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Actual	FY 2025 Request	FY 2025 Budget	Percent Change
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 Senior Mechanic	1	1	-	-	-	-	-	-	0.00%
Mechanic	3	3	-	-	-	-	-	-	0.00%
Mechanic – EVT	-	-	1	1	1	1	1	1	0.00%
Mechanic I	-	-	3	4	4	4	4	4	0.00%
Mechanic II	-	-	1	1	1	1	1	1	0.00%
Mechanic III	-	-	1	1	1	1	1	1	0.00%
Mechanic Helper	1	1	-	-	-	-	-	-	0.00%
Shop Technician	-	-	2	3	3	3	3	3	0.00%
Senior Mechanic	1	1	-	-	-	-	-	-	0.00%
Welder	1	1	1	1	1	1	1	1	0.00%
	9	9	11	13	13	13	13	13	0.00%
Total Internal Service Funds	9	9	11	13	13	13	13	13	0.00%
Total All Funds	615	630	697	746	755	764	780	775	2.65%

MILLAGE HISTORY

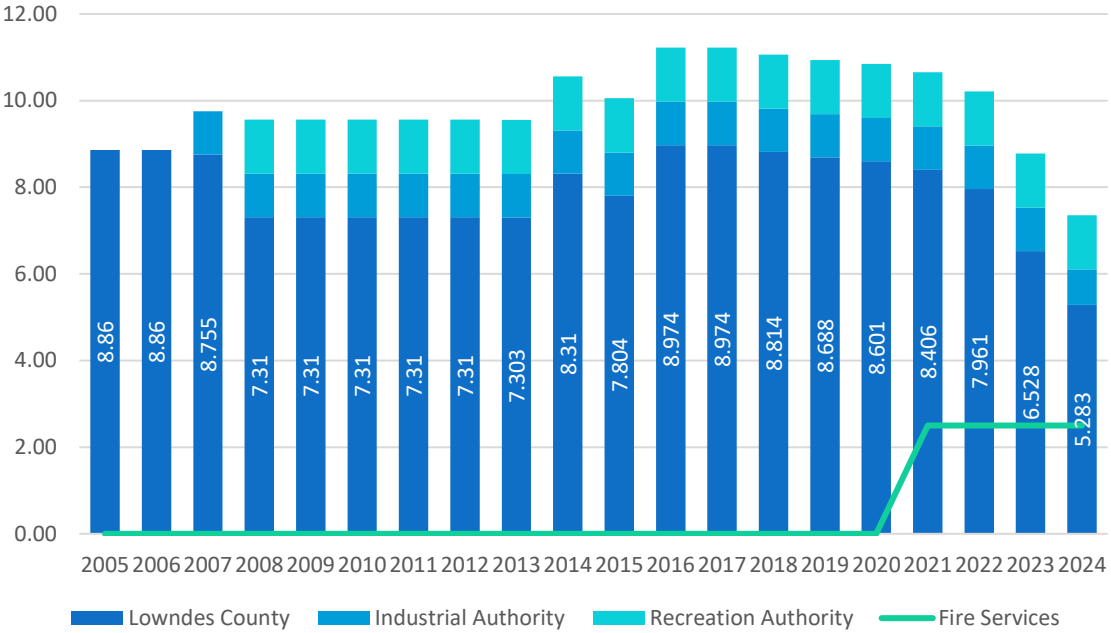


Figure 161 - Millage History

FIVE-YEAR PROJECTION – GENERAL FUND

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.

While we did weather the COVID-19 storm, our community has suffered significant damage and continues to recover from Hurricanes Idalia (2023) and Helene (2024). Lowndes County spent more than \$15 million of cleanup and repair in the unincorporated area for Idalia, a significant portion of which we are still awaiting reimbursement from FEMA. As of the writing of this document, we are only a few weeks out from Helene and initial estimates for damage and repairs county-wide are estimated at more than \$75 million. Events like these demonstrate the necessity of planning, preparedness and maintaining a healthy fund balance.

Tax Revenues: Tax revenues are projected based on a rolling average of the past three years growth. On average, property taxes increases have been virtually flat, but for the purposes of this model, 2.5% 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. In 2024, the Board of Assessors made significant corrections to the digest. While the increase to the digest was significant, roughly 91% was due to reassessment and was required to be rolled back. The county-wide millage includes the Parks & Recreation Authority and the Industrial Authority millages. The Parks & Recreation millage is fixed so the rollback affected primarily the county revenue with a smaller portion deducted from the Industrial Authority.

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 4.5% is used in the model.

Other Revenues: Year one projections are based very closely on FY 2024 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

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FIVE-YEAR PROJECTION – GENERAL FUND

- ★ 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.
- ★ 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 5% annually based on historical needs of the fund.

FIVE-YEAR PROJECTION – GENERAL FUND

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Revenues:						
Property Tax	35,412	36,297	32,204	38,134	39,088	40,065
Local Option Sales Tax	17,750	18,549	19,383	20,256	21,167	22,120
Other Taxes	6,575	6,772	6,975	7,185	7,400	7,622
Licenses & Permits	12	12	13	13	14	14
Intergovernmental	637	653	669	686	703	721
Charges for Service	4,737	4,974	5,223	5,484	5,758	6,046
Fines & Forfeitures	2,325	2,372	2,419	2,467	2,517	2,567
Investment Income	1,500	1,530	1,561	1,592	1,624	1,656
Miscellaneous	72	73	75	76	78	79
Other Sources	1,085	1,107	1,128	1,151	1,174	1,198
	70,105	72,339	74,651	77,044	79,522	82,088
Expenditures:						
Personal Services	38,730	40,086	41,489	42,941	44,444	46,000
Services & Contracts	11,589	11,878	12,175	12,480	12,792	13,111
Utilities	1,125	1,136	1,148	1,159	1,171	1,183
Appropriations	15,662	15,818	15,976	16,136	16,298	16,491
Contingency	800	808	816	824	832	841
Supplies & Materials	479	484	488	493	498	503
Capital Outlay	457	500	750	750	1,000	1,000
Debt Service	30	-	-	-	-	-
Other Uses	1,233	1,239	1,245	1,252	1,258	1,264
	70,105	71,950	74,088	76,035	78,293	80,362
Net Revenues Over Expenditures	-	389	563	1,009	1,230	1,726
Fund Balance, Beg	37,056	37,056	37,445	38,007	39,017	40,246
Fund Balance, End	37,056	37,445	38,007	39,017	40,246	41,972

Annual Growth Rate:

Property Tax	3.5%	Personal Services	3.5%
Local Option Sales Tax	4.5%	Services & Contracts	2.5%
Other Taxes	3.0%	Other Expenditures	1.0%
Licenses & Permits	3.0%	Capital/Debt	Variable
Intergovernmental	2.5%	Other Uses	0.5%
Charges for Service	5.0%		
Other Revenues	2.0%		

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FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Commissary Fund:						
Revenues	1,650	1,691	1,734	1,777	1,821	1,867
Expenditures	1,600	1,645	1,691	1,739	1,790	1,842
Net Revenues Over Expenditures	50	47	42	38	32	25
Fund Balance, Beg	536	586	633	675	713	745
Fund Balance, End	586	633	675	713	745	770

Commissary Fund revenues fluctuate depending on jail population and activity in the commissary. Based on history, a small growth rate of 2.5% was applied to revenues.

Personal Services, Services & Contracts, Utilities and Supplies & Materials use generally the same growth percentages as the General Fund. The Commissary Fund may periodically use fund balance for capital expenditures related to inmate benefit but those are at the discretion of the Sheriff.

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Jail Operations Fund:						
Revenues	297	304	312	320	328	336
Expenditures	290	297	304	312	320	328
Net Revenues Over Expenditures	7	8	8	8	8	8
Fund Balance, Beg	127	134	142	150	158	166
Fund Balance, End	134	142	150	158	166	174

Jail Operations Fund revenues are derived from fine add-ons. A modest 2.5% growth in add-on fines is included in this projection.

Personal Services, Services & Contracts, Utilities and Supplies & Materials use generally the same growth percentages as the General Fund.

FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Drug Abuse Treat:						
Revenues	123	126	129	132	136	139
Expenditures	61	63	64	66	67	69
Net Revenues Over Expenditures	62	63	65	67	68	70
Fund Balance, Beg	104	166	229	294	361	429
Fund Balance, End	166	229	294	361	429	499

Drug Abuse Treatment Fund revenues are derived from fine add-ons. A modest 2.5% growth in add-on fines is included in this projection.

Expenditures in this fund are primarily grant match for the various accountability courts. A modest growth rate is included. Prior year expenditures included funding for LODAC. The fund was not able to cover the grant matches and LODAC so that funding was temporarily moved to the General Fund with the understanding that LODAC would look for alternative funding sources for support.

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Emergency Comm:						
Revenues	4,341	4,432	4,525	4,621	4,718	4,818
Expenditures	4,341	4,381	4,500	4,623	4,749	4,880
Net Revenues Over Expenditures	-	51	25	(2)	(31)	(62)
Fund Balance, Beg	807	807	858	883	881	850
Fund Balance, End	807	858	883	881	850	787

In the Emergency Communications Fund, the Public Safety Radio System revenues will always equal the expenditures. Remaining revenues are primarily derived from 911 Surcharges and General Fund support. A modest growth rate of 2.5% is applied to 911 Surcharges while the General Fund transfers is expected to grow by about 1.5% annually.

Personal Services follow the same growth pattern as the General Fund. However, most contracts and supplies change by very little annually so they have very low growth rates applied. Utilities are also relatively flat.

FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Victim/Witness Fund:						
Revenues	187	206	227	249	274	301
Expenditures	244	234	236	239	241	243
Net Revenues Over Expenditures	(57)	(28)	(10)	11	33	58
Fund Balance, Beg	28	(28)	(56)	(66)	(56)	(22)
Fund Balance, End	(28)	(56)	(66)	(56)	(22)	36

Due to the significant slowdown of Victim/Witness Fund revenues which are derived from add-on fines, additional support from the General Fund will be required to continue operations of this fund in future years.

Additionally, on the expenditure side, a modest growth in Personal Services is included as well as a removal of all Contracts & Services outside of the appropriation to the District Attorney's office.

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Special Services Fund:						
Revenues	3,004	3,064	3,125	3,187	3,251	3,316
Expenditures	2,363	2,420	2,478	2,537	2,599	2,662
Net Revenues Over Expenditures	640	644	647	650	653	655
Fund Balance, Beg	6,155	6,795	7,439	8,086	8,736	9,389
Fund Balance, End	6,795	7,439	8,086	8,736	9,389	10,043

The Special Services Fund revenues are primarily derived from Taxes from a variety of sources. Alcoholic Beverage, Business & Occupational and Insurance Premium Taxes all have healthy growth from year to year. While the transfer from the Accommodation Excise Tax Fund increased significantly in recent years, it is expected to flatten in the foreseeable future.

Most expenditures follow the growth patterns experienced in the General Fund. The exception is Other Uses which have a very small growth rate.

FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Fire Services Fund:						
Revenues	8,890	9,601	10,369	11,199	12,095	13,062
Expenditures	8,886	9,560	10,035	10,534	11,058	11,608
Net Revenues Over Expenditures	4	42	334	665	1,037	1,454
Fund Balance, Beg	2,597	2,601	2,642	2,977	3,642	4,678
Fund Balance, End	2,601	2,642	2,977	3,642	4,678	6,133

The Fire Services Fund revenues come primarily from property taxes and insurance premium taxes. With a fixed millage for fire, there is a healthy growth in property taxes annually. The majority of the insurance premium tax fund fire and has a healthy growth rate as well.

Personal Services has a higher growth rate for the Fire Services Fund because the department is still under an expansion plan. As additional manned stations come online, personnel costs will continue to rise. Contracts & Services, Supplies & Materials and Capital Outlay all have large growth rates as the costs for specialized equipment and services for public safety continue to rise. Utilities will continue to rise as fully manned stations come online.

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Water/Sewer Fund:						
Revenues	10,484	11,008	11,559	12,137	12,743	13,381
Expenses	10,031	10,372	10,660	11,027	11,409	11,805
Net Revenues Over Expenses	453	636	899	1,109	1,335	1,576
Fund Equity, Beg	60,877	61,330	61,966	62,865	63,974	65,309
Fund Equity, End	61,330	61,966	62,865	63,974	65,309	66,885

The Water/Sewer Fund revenues continue to grow as the system grows. An automatic 1% rate increase annually adds to the annual increase in revenues.

Most expenditures follow the growth patterns experienced in the General Fund. The exception is Other Uses which have a very small growth rate.

FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Landfill Fund:						
Revenues	900	932	964	998	1,033	1,069
Expenses	575	659	606	644	657	696
Net Revenues Over Expenses	325	273	358	354	376	373
Fund Equity, Beg	2,994	3,319	3,592	3,950	4,304	4,680
Fund Equity, End	3,319	3,592	3,950	4,304	4,680	5,053

Landfill Fund revenues come from solid waste host fees. A modest growth rate of 4% annually was applied for this model.

Most expenses follow the growth patterns for the General Fund. The only exception is Capital Outlay. Capital expenses for the closed landfill as well as the Litter Program are anticipated to grow.

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Tax Lighting Districts:						
Revenues	493	523	554	587	622	660
Expenses	475	480	485	490	494	499
Net Revenues Over Expenses	18	43	69	98	128	160
Fund Equity, Beg	130	147	190	259	357	485
Fund Equity, End	147	190	259	357	485	645

Revenues of the Tax Lighting District Fund are derived from payments from property owners attached to the property tax bill. As more districts are added, revenues continue to grow. Expected growth rates are at 6% for this model.

The largest expense is for Utilities which are anticipated to grow at 10% annually to account for both increases in tax lighting districts and rising utility costs.

FIVE-YEAR PROJECTION – OTHER FUNDS

\$1,000s	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Inspections Fund:						
Revenues	850	859	867	876	885	893
Expenses	752	778	804	831	860	889
Net Revenues Over Expenses	98	81	63	44	25	4
Fund Equity, Beg	4	102	182	245	290	314
Fund Equity, End	102	182	245	290	314	319

Inspection Fund revenues are adjusted as needed to cover expenses of the fund.

Most expenses follow the growth patterns for the General Fund.

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GLOSSARY OF TERMS

1, 2, 3...	<p><u>4-H:</u> A youth development program which focuses on teaching life skills. The four H’s stand for Head, Heart, Hands and Health.</p> <p><u>800MHz:</u> The public safety radio system which allows Lowndes County emergency and support personnel and other surrounding emergency services to communicate directly.</p>
Aa	<p><u>ABM:</u> 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.</p> <p><u>Accrual Basis (of Accounting):</u> A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.</p> <p><u>ADR:</u> Alternative Dispute Resolution. A process by which a third party facilitates an agreement between parties who are in conflict.</p> <p><u>Ad Valorem Tax:</u> A tax based on the value of property.</p> <p><u>Amortization:</u> The paying off of debt with a fixed schedule or the spreading out of capital expenses over a period of time.</p> <p><u>Appropriation:</u> 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.</p> <p><u>Approved (Annual) Budget:</u> The funds appropriated from the Board of Commissioners at the beginning of each fiscal period.</p> <p><u>Approved Positions:</u> The number of positions and titles of those positions authorized for a department or function.</p> <p><u>American Rescue Plan Act (ARPA):</u> 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.”</p> <p><u>Assessed Value:</u> The value placed on property for tax purposes. The taxable value for property is 40% of the assessed value.</p> <p><u>Assessment:</u> The process of making the official valuation of property for tax purposes.</p>

GLOSSARY OF TERMS

Aa

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

[ATV](#): All-Terrain Vehicle. A motorized off-highway vehicle.

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

Bb

[BOC – Board of Commissioners](#): The elected, governing body of Lowndes County.

[Balanced Budget](#): Revenues and fund balance exceed expenditures.

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

[Bond Counsel](#): Legal counsel that gives opinions of tax-exempt status and other matters regarding bond issues.

[Bond Rating](#): A system of appraising and rating the investment value of individual bond issues.

[BRAC](#): An acronym for the Base Closure and Realignment Commission.

[Budget](#): The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

[Budget Adjustment](#): The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget or transfer to or from personal services without approval of the Board of Commissioners.

[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.

GLOSSARY OF TERMS

Bb

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

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

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

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

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

[Budget Resolution](#): The official enactment of the Board of Commissioners legally authorizing County officials to obligate and expend resources.

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

[Budget Year \(Cycle/Period\)](#): The fiscal year of the County, beginning July 1 and ending June 30.

[Budgetary Control](#): The control or management of a governmental unit for purposes of operating within the approved budget.

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.

GLOSSARY OF TERMS

[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.

[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.

C

GLOSSARY OF TERMS

Cc	<p>COVID-19: An infectious disease caused by the SARS-CoV-2 virus. COVID-19 became a worldwide pandemic, spreading in 2020.</p> <p>CVDA – Central Valdosta Development Authority: The Authority manages the development and enhancement of downtown Valdosta.</p>
Dd	<p>Debt Limit: The maximum amounts of debt or debt service that can be legally incurred.</p> <p>Debt Service: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.</p> <p>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.</p> <p>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.</p> <p>Disbursement: Funds paid for goods or services received which result in a decrease in net financial resources.</p> <p>DOT: An acronym for the Department of Transportation, generally the Georgia DOT.</p> <p>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.</p>
Ee	<p>EDEN Systems: The current software system used by the County for public administration.</p> <p>EEE – Eastern Equine Encephalitis: A severe mosquito-borne illness.</p> <p>EMA: An acronym for Emergency Management Agency, typically referring to Lowndes EMA.</p> <p>EMS – Emergency Medical Services: Ambulance services.</p> <p>EMT – Emergency Medical Technician: Specially trained personnel, often referred to as paramedics.</p>

GLOSSARY OF TERMS

Ee

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

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

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

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

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

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

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

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.

GLOSSARY OF TERMS

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.

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.

GLOSSARY OF TERMS

<i>Ff</i>	<p><u>Fund Balances, Appropriations:</u> Refers to funds appropriated and set aside for future use.</p> <p><u>Future Land Use Map:</u> An official geographical representation of the County resulting from assessment of existing conditions and needs, goals and policy objectives to determine future growth.</p>
<i>Gg</i>	<p><u>GAAP – Generally Accepted Accounting Principles:</u> 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).</p> <p><u>GASB:</u> An acronym for the Governmental Accounting Standards Board.</p> <p><u>GASB 34:</u> This statement established a new framework for governmental financial reports when passed in 1999.</p> <p><u>GCIC – Georgia Crime Information Center:</u> A state law enforcement computer network that tracks data such as warrants and stolen property throughout the state.</p> <p><u>GEFA:</u> 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.</p> <p><u>GEMA:</u> 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.</p> <p><u>General Fund:</u> The main operating fund of the County, recording all financial transactions except those required to be accounted for in separate funds.</p> <p><u>General Obligation Bonds:</u> Bond debt that is issued with repayment tied to the general revenues of the County.</p> <p><u>GFOA – Government Finance Officers Association:</u> An organization established in 1906 to advance excellence in state and local government financial management.</p> <p><u>GGFOA – Georgia Government Finance Officers Association:</u> The Georgia chapter of GFOA.</p>

GLOSSARY OF TERMS

<p>Gg</p>	<p>GIS – Geographic Information System: A product of the Southern Georgia Regional Commission that collects specific data and ties it to the mapping system.</p> <p>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.</p> <p>Grand Jury: A jury convened in a private session to evaluate accusations against persons charged with crimes to determine whether indictment is warranted.</p> <p>Grant: A contribution of assets from one organization to another to support a particular function or purpose.</p> <p>GRATIS – Georgia Registration and Title Information System: A state system for processing and verifying tags and titles of motor vehicles and mobile homes.</p> <p>GSCCCA – Georgia Superior Court Clerk’s Cooperative Authority: A statewide central index for UCC filings.</p> <p>Guardian Ad Litem: A court-appointed guardian that serves as a mediator between opposing parties until custody issues are resolved.</p>
<p>Hh</p>	<p>HazMat: Refers to hazardous materials.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>HUD: An acronym for the US Department of Housing and Urban Development.</p> <p>HVAC: An acronym for heating, ventilation and air-conditioning.</p>

GLOSSARY OF TERMS

ii	<p><u>Infrastructure</u>: The basis facilities, equipment and installations needed for a functional system or organization (ex. Roads, bridges, public buildings, etc.)</p> <p><u>Intangible Property</u>: A category of personal property that included stocks, taxable bonds and cash.</p> <p><u>Interfund Transfer</u>: A method used to transfer monies from one fund to another.</p> <p><u>Intergovernmental Revenue</u>: The funds received from another governmental unit, such as federal, state or city governments.</p> <p><u>Internal Service Fund</u>: A proprietary fund used to account for the financing of goods and services provided by one department to another department or government.</p> <p><u>ITS</u>: An acronym for Information Technology Services.</p> <p><u>IPMC</u>: International Property Maintenance Code. A code which provides requirements for use and maintenance of various systems for existing residential and non-residential structures.</p>
Jj	<p><u>JAG</u>: Justice Assistance Grants.</p>
Kk	<p><u>KLVB – Keep Lowndes Valdosta Beautiful</u>: A local division of the Keep America Beautiful program that receives funding from the County’s landfill fund.</p>
Ll	<p><u>Land Use Designation</u>: Future land use designations that correspond to the Comprehensive Plan and the ULDC.</p> <p><u>LAS</u>: Land Application System. A method of treating wastewater by dispersing effluent wastewater into on onto soil.</p> <p><u>Levy</u>: To impose taxes, special assessments or service charges for the support of governmental activities.</p> <p><u>Licenses and Permits</u>: Fees collected for the issuance of licenses and permits such as alcoholic beverage licenses and land disturbance permits.</p>

[Return to TOC](#)

GLOSSARY OF TERMS

L	<p><u>LMIG – Local Maintenance and Improvement Grant:</u> Funding from the Georgia Department of Transportation for paving and related projects.</p> <p><u>LODAC:</u> Lowndes Drug Action Council. An organization created through the courts that provides information, education, intervention, prevention and treatment for adolescents with high-risk behaviors.</p> <p><u>LOST – Local Option Sales Tax:</u> 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.</p>
Mm	<p><u>Major Fund:</u> 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.</p> <p><u>MAZ – Moody Activity Zone:</u> 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.</p> <p><u>MDC – Mobile Data Computer:</u> Laptop computers used in emergency vehicles to provide instant access to data.</p> <p><u>Mill:</u> A tax rate equivalent to one-thousandth of a dollar of taxable assessed value.</p> <p><u>Millage Rate:</u> The ad valorem tax rate expressed in the amount levied per thousand dollars of taxable assessed property value.</p> <p><u>Miscellaneous Revenue:</u> All revenues received and not otherwise classified such as stamps, copies, etc.</p> <p><u>Modified Accrual Basis:</u> A basis of accounting where revenues and expenditures are recorded when they become measurable and available to finance expenditures of the current period.</p> <p><u>Moody’s:</u> One of three major bond rating agencies that rate and evaluate credit quality of bond issuers.</p> <p><u>Motor Vehicle Tax:</u> An ad valorem tax levied on motorized vehicles designated for use on public roads.</p>

GLOSSARY OF TERMS

Mn	<p>NCIC – National Crime Information Center: A national law enforcement computer network which tracks data such as warrants and stolen property.</p> <p>New World Systems: The software providers for public safety.</p> <p>Non-major Fund: Any fund that does not meet the requirements of a major fund as defined.</p> <p>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.</p>
Oo	<p>Occupational Tax: Taxes levied on occupations, businesses and trades, commonly referred to as a business license.</p> <p>OCGA – Official Code of Georgia: Official laws enacted by the legislature.</p> <p>Odyssey: The software provider for the court system.</p> <p>Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services.</p> <p>Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery.</p> <p>Open Records Act: A legislative act which authorizes public access to certain records classified as public information.</p> <p>Other Taxes: Taxes collected as authorized by state law or county ordinance such as sales, alcohol and hotel/motel.</p> <p>Other Services and Contracts: For purposes of budgeting, this term refers to expenditures relating to advertising, contractual services, insurance, dues, and similar items.</p>
Pp	<p>P4 Initiative: A program encouraging Air force Installations to partner with local businesses and governments to expedite training programs, construction projects and more.</p> <p>Parcel Map: A computer generated digital outline of properties in the County.</p>

GLOSSARY OF TERMS

Pp	<p><u>Performance Measure</u>: A quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department.</p> <p><u>Penalties and Interest</u>: Fees collected for violation or delinquency.</p> <p><u>PSRS</u>: Public Safety Radio System. See 800MHz.</p> <p><u>Personal Property</u>: Mobile property not attached to real estate including tangible and intangible property.</p> <p><u>Personal Services</u>: For purposes of budgeting, this term refers to expenditures relating to salaries and benefits.</p> <p><u>POST – Peace Officer Standards and Training Council</u>: A state entity that regulates the initial and ongoing training/certification of all law enforcement throughout the state.</p> <p><u>Property Tax</u>: 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.</p> <p><u>Proprietary Funds</u>: Used to account for the government’s ongoing organizations and activities that are similar to those found in the private sector.</p>
Qq	<p><u>QUOLA – Quality of Life Association</u>: A non-profit assisting with at-risk youth. After the private soup kitchen shut down during 2024, QUOLA took over operation of a community soup kitchen.</p>
Rr	<p><u>Real Property</u>: Immobile property such as land, natural resources and fixed assets.</p> <p><u>Reapportionment</u>: Redrawing of the representative district lines every ten years based on current population figures from the U.S. Census Bureau.</p> <p><u>Reserve</u>: 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.</p> <p><u>Restitution</u>: An act to make good or give an equivalent for loss, damage or injury.</p>

GLOSSARY OF TERMS

Rr	<p><u>Retained Earnings</u>: 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.</p> <p><u>Revenue</u>: Funds that the County receives as income.</p> <p><u>Revenue Bonds</u>: Bond debt that is issued and repayment is designated from a particular revenue stream. (ex. Water & Sewer Bonds)</p> <p><u>RFP – Request for Proposal</u>: A document requesting vendors to respond with a proposal for a specific project or service as outlined in the request.</p> <p><u>RFQ – Request for Qualifications</u>: A document requesting vendors to respond with their qualifications for a specific project or service as outlined in the request.</p> <p><u>ROW – Right of Way</u>: Typically refers to the area on the sides of roads that is reserved for maintenance and expansion.</p>
Ss	<p><u>SCBA – Self Contained Breathing Apparatus</u>: The “air packs” that firefighters wear while working in untenable atmospheres.</p> <p><u>SCADA – Supervisory Control and Data Acquisition System</u>: A program which assists the Water & Sewer system with data collection and controls the information system.</p> <p><u>Service Delivery Strategy Act</u>: See HB 489.</p> <p><u>SGRC – Southern Georgia Regional Commission</u>: The planning and intergovernmental coordination agency of which Lowndes County is a member.</p> <p><u>SOP</u>: Standard Operating Procedures. A set of guidelines designed to provide a standard method of performing functions for a department or division.</p> <p><u>Special Assessment</u>: 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.</p> <p><u>Special Revenue Fund</u>: A fund in which the revenues are designated to be used for specific purposes.</p>

GLOSSARY OF TERMS

S	<p><u>SPLOST – Special Purpose Local Option Sales Tax</u>: 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.</p> <p><u>Standard and Poor’s (S&P)</u>: One of the three major bond rating agencies that rate and evaluate credit quality of bond issuers.</p> <p><u>Structurally Balanced Budget</u>: A budget where recurring revenues exceed recurring expenditures.</p> <p><u>Supplies & Materials</u>: Expenditures for items such as office supplies, safety item and program supplies.</p> <p><u>SWGTF</u>: Southwest Georgia Gang Task Force.</p>
Tt	<p><u>TAN – Tax Anticipation Note</u>: Notes issued in anticipation of taxes and payable when those taxes are collected.</p> <p><u>Tangible Property</u>: A category of personal property that has a physical form and substance.</p> <p><u>Tax Digest</u>: Official list of all property owners, the assessed value and the taxes due on their properties.</p> <p><u>Tax Exemption</u>: Immunity from the obligation of paying taxes in whole or in part.</p> <p><u>Tax Levy</u>: The resultant product when the millage rate is applied to the tax digest.</p> <p><u>Tax Rate</u>: The amount of tax stated in terms of a unit of the tax digest.</p> <p><u>Taxes</u>: Charges levied by a government for purposes of financing services performed for the common benefit.</p> <p><u>TNR</u>: Trap-Neuter-Return. A humane approach to addressing community cat populations.</p> <p><u>TSPLOST</u>: A one cent tax enacted for transportation purposes.</p>

GLOSSARY OF TERMS

Uu	<p><u>UCC – Uniform Commercial Code:</u> Uniform laws that govern commercial transactions including sale of goods, secured transactions and negotiable instruments.</p> <p><u>ULDC – Unified Land Development Code:</u> Lowndes County’s code which identifies zoning and land use standards which apply to unincorporated properties.</p> <p><u>USDA:</u> An acronym for the United States Department of Agriculture.</p> <p><u>USGS – United State Geological Survey:</u> An agency under the Department of the Interior that manages water, biological, emergency and mineral resources.</p>
Vv	<p><u>VALOR/GIS:</u> An acronym for the Valdosta Lowndes Regional Geographic Information System.</p> <p><u>VAWA:</u> Violence Against Women Act.</p> <p><u>VOCA:</u> Victims of Crime Act.</p> <p><u>VOIP – Voice Over Internet Protocol:</u> The telephone technology utilized by Lowndes County which makes telephone calls over broadband rather than analog lines.</p>
Ww	<p><u>W2:</u> The form that an employer must send to the employee and the IRS at the end of the year reporting annual wages and withholding.</p> <p><u>West Nile Virus:</u> A severe mosquito-borne illness.</p> <p><u>Work Release Program:</u> Provides a range of sentencing alternatives encouraging program participants to become productive members of society.</p>