

**LOWNDES COUNTY, GEORGIA  
1825-2025**

**OPERATING BUDGET  
FISCAL YEAR 2026**

**LOWNDES COUNTY, GA  
LOWNDESCOUNTY.COM**



**200**



## A Message From the Chairman

This year, we are all celebrating a huge accomplishment in our community...Lowndes County's bicentennial. Two hundred years of a history rich in tradition but also marked by incredible growth and success. Like many others, Lowndes County began as an agricultural community. Today, we are still heavily agricultural but we have also seen remarkable growth and diversity...while still maintaining that strong sense of community and togetherness that make us unique. Happy Birthday Lowndes County and congratulations on reaching this monumental milestone. Here's to the next two hundred years and beyond!

Bill Slaughter, Chairman



## Key Personnel

<p><b>Budget Committee:</b>          K. Paige Dukes – County Manager          Stephanie L. Black, Finance Director          Kevin Beals – Human Resource Director          Rachel Bowen – Assistant Finance Director</p>	
	<p><b>Department Directors:</b>          K. Paige Dukes – County Manager          Stephanie L. Black – Finance Director          Belinda Lovern – County Clerk          Meghan Barwick – Public Information Officer          Rachel Thrasher – Community Development Director          Kevin Beals – Human Resource Director          Aaron Kostyu – Information Technology Services Director          Chad McLeod – 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/Inspections Director          JD Dillard – County Planner          Trinni Amiot – Zoning Administrator          Jason Davenport – Special Projects Director          Steve Stalvey – Utilities Director</p>
<p><b>Elected Officials:</b>          Clay Guess – Tax Commissioner          Brian McDaniel – 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          H. Burke Sherwood – Probate Court Judge          Ashley Paulk – Sheriff          Austin Fiveash – Coroner</p>	



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lowndes County  
Georgia**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lowndes County for its annual budget for the fiscal year beginning July 1, 2024. 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 nineteen consecutive years.

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June 23, 2025

Chairman Bill Slaughter  
Commissioner Joyce E. Evans  
Commissioner Scott Orenstein  
Commissioner Mark Wisenbaker  
Commissioner Demarcus Marshall  
Commissioner Michael Smith

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, 2026. While I am very excited about all of the progress going on in Lowndes County, this year has also had its challenges. As I have said in the past, 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.

Lowndes County has traditionally taken a very conservative stance to budgeting. Because of that, we had been able to build a strong fund balance that met and even exceeded our policy. Following COVID and the related issues of inflation and supply chain delays, we added even more to that fund balance amount and some of our trend data became skewed. Because of the increased fund balance, the Board elected to use some of that to balance the budget. Additionally, the Board chose to be more aggressive in setting millage rates lower than anticipated. With two major hurricanes within the past two years, this has put a strain on the fund balance as well as the overall budget.

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During some of the leaner years, the County proactively took steps to protect its financial position by increasing the fund balance policy from 90 days to 120 days. While there were times when the fund balance levels dropped below that threshold, the past several years have had some anomalies that have pushed those balances well above 120 days. The importance of those reserves was demonstrated when Hurricane Idalia moved directly through Lowndes County. In the unincorporated area, cleanup and recovery costs topped \$15 million. As of today, Lowndes County has still not been fully reimbursed for those funds. One year later, Lowndes County has hit with an even more devastating storm, Helene. Around \$25 million has already been spent with a large majority of the repairs not even started at this time. 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 2025. 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 two years of operations have gone relatively smoothly and our community partners have enjoyed the enhanced service and convenience.

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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. Annually, staff looks at the various ordinances, fee schedules and plans to determine what needs to be updated and the budget impacts of changes. For new or expanded programs, the initial costs have to be considered as well as the ongoing operational costs. This takes tremendous cooperation and coordination of our teams throughout the year.

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

- GFOA Distinguished Budget Presentation Award – Lowndes County received the Distinguished Budget Presentation Award for the nineteenth consecutive year for its budget beginning July 1, 2024.
- Bond Rating – Lowndes County maintains an excellent bond rating. The most recent ratings are Aa2 from Moody's and AA- from Standard and Poor's. Moody's has updated their rating system, providing an issuer rating for the County which remains an Aa2 and an additional rating on each issue. While the County's general obligation limited and unlimited tax debts remain at an Aa2, the county-guaranteed hospital revenue anticipation certifications were downgraded to an Aa3.
- Millage Rates – Lowndes County continued to make minor adjustments to the millage rate, rolling back 0.445 mills for 2022, 1.433 mills in 2023, and 1.245 mills in 2024. 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. SPLOST VIII collections will end in December and a new SPLOST vote is set for November of this year.

- Historic Courthouse – As part of SPLOST VIII, Lowndes County undertook a restoration of the Historic Courthouse back to its original state. The project has been recognized and won awards for historic preservation. The site was also honored to be added to the Georgia Grown Trail and as a Blue Star Museum stop for 2025 as well.
- HB 581 – During 2024, the General Assembly passed HB 581 which went into effect January 1, 2025. The bill limited the increase in value based on an inflation rate to be determined annually by the State Revenue Commissioner. The bill also provided a window for taxing jurisdictions to opt out of the floating homestead if they did so before March 1, 2025. Lowndes County, as well as the two school systems and one other local jurisdiction elected to opt out as there were inherent issues with the bill that would have caused further inequities with taxpayers and the erosion of home rule. Lowndes County and the Lowndes County Board of Education proposed joint legislation to increase the homestead exemption for both senior and regular homesteads. Those exemptions will be on the referendum in early 2026. The current exemptions are already in excess of what is provided under state law.

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, While I agree that this philosophy served the County well, I believe that we also need to focus on return on investment and future growth. However, in the current economic environment, with the impacts of hurricanes and the severe millage reductions, meeting the needs of our citizens while holding the line on property taxes is a daunting task. As a result, this has been the most difficult budget we have put together in the last fifteen years.

**Budget Highlights:**

Fund	FY 2025	FY 2026	Variance	% Change
General Fund	\$70,104,500	\$73,928,500	\$3,824,000	5.45%
Special Revenue Funds				
Commissary	\$1,599,850	\$1,597,532	(2,318)	(0.14)%
Law Library	\$100,000	\$100,000	\$-	0.00%
Accommodations Tax	\$1,000,000	\$1,000,000	\$-	0.00%
Intergovernmental Grants	\$1,356,518	\$1,453,336	\$96,818	7.14%
Jail Operations	\$289,553	\$306,366	\$16,813	5.81%
Drug Abuse Treatment	\$61,024	\$61,012	\$(12)	(0.02)%
Emergency Comm.	\$4,340,634	\$4,245,535	\$(95,099)	(2.19)%
Victim/Witness	\$243,944	\$244,751	\$807	0.33%
Special Services	\$2,363,393	\$2,298,074	\$(65,319)	(2.76)%
Fire Services	\$8,886,148	\$7,997,363	\$(888,785)	(10.00)%
	\$20,241,064	\$19,303,969	\$(937,095)	(4.63)%

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Fund	FY 2025	FY 2026	Variance	% Change
<b>Capital Project Funds</b>				
SPLOST VIII	\$31,500,000	\$17,000,000	\$(14,500,000)	(46.03)%
SPLOST IX	\$-	\$17,000,000	\$17,000,000	100.00%
TSPLOST	\$5,200,000	\$5,200,000	\$-	0.00%
Public Roads – LMIG	\$1,300,000	\$2,500,000	\$1,200,000	92.31%
	\$38,000,000	\$41,700,000	\$3,700,000	9.74%
<b>Enterprise Funds</b>				
Water Sewer	\$10,114,102	\$11,242,541	\$1,128,439	11.16%
Landfill	\$575,188	\$577,465	\$2,277	0.40%
Tax Lighting Districts	\$475,150	\$497,400	\$22,250	4.68%
Inspections & Permitting	\$751,978	\$792,477	\$40,499	5.39%
Quiet Pines Golf Course	\$934,532	\$853,096	(81,436)	(8.71)%
	\$12,850,950	\$13,962,979	\$1,112,029	8.65%
<b>Internal Service Funds</b>				
Equipment Maintenance	\$3,528,764	\$7,051,462	\$3,522,698	99.83%
Health Insurance	\$8,620,000	\$8,133,500	\$(486,500)	(5.64)%
Workers Compensation	\$495,000	\$556,945	\$61,945	1251%
Technology Fleet	\$945,150	\$1,021,600	\$76,450	8.09%
	\$13,588,914	\$16,763,507	\$3,174,593	23.36%
All Funds	\$154,785,428	\$165,658,955	\$10,873,527	7.02%

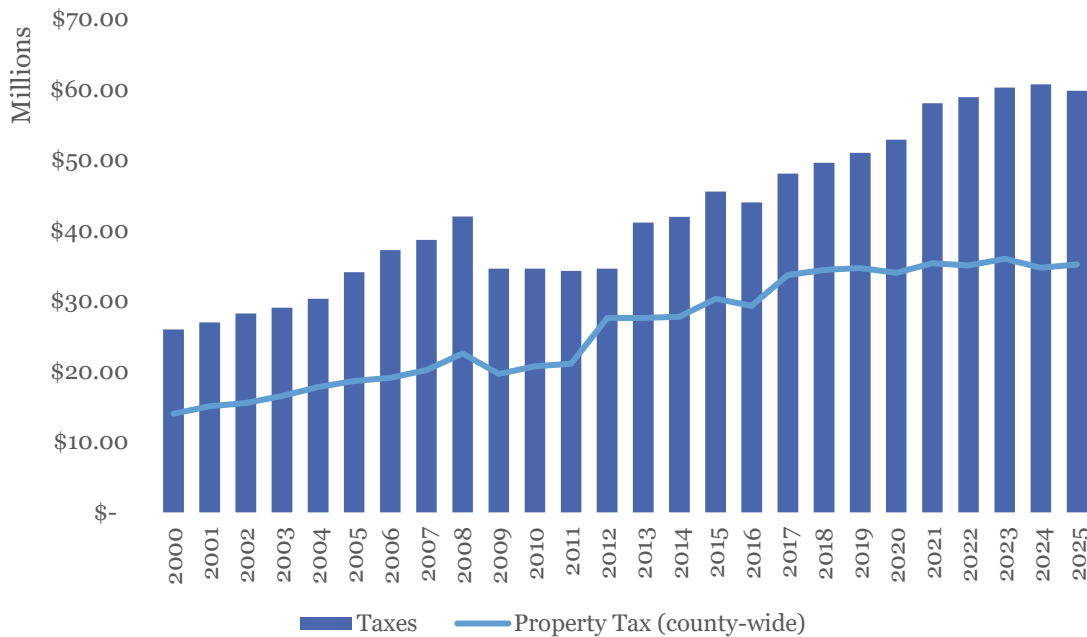
The fiscal year 2026 proposed budget totals \$165,658,955, up from \$154,785,428 or 7.02% from the prior fiscal year. The budget is comprised of 75.07% operating costs and 24.93% capital. The operating budget is \$124,276,944, up from \$114,977,008 or 8.09%. The capital budget is \$41,282,011, up from \$39,808,420 or 3.70%.

The General Fund budget totals \$73,928,500, up from \$70,104,500 or 5.45%. Capital expenditures account for a very small percentage of the General Fund at \$385,000, a slight increase from the prior year budget of \$266,840, or 44.28%.

The single largest revenue source in the General Fund is property tax. For several years, the property tax had been virtually flat but inflation pushed values up. The Board of Assessors have made significant adjustments over the past three years. Combined with the aggressive cuts to the millage rate, this has impacted property tax revenues. While these impacts have made the process more difficult, at your direction, we have again put together a budget with no anticipation of an increase in tax revenues.

Taxes make up \$62,779,000 of the General Fund revenues or 84.92%, up from \$59,736,500. Property tax accounts for \$35,579,000 of General Fund revenues or 48.13%, up slightly from \$35,111,500.

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**FIGURE 1 - PROPERTY TAX HISTORY**

While many revenue sources are flat or show slight decreases, overall, revenues increase in the General Fund by 5.45% with the majority of the growth coming from Local Option Sales Tax which provides property tax relief and the Title Ad Valorem Tax which replaced the traditional birthday tax on vehicles.

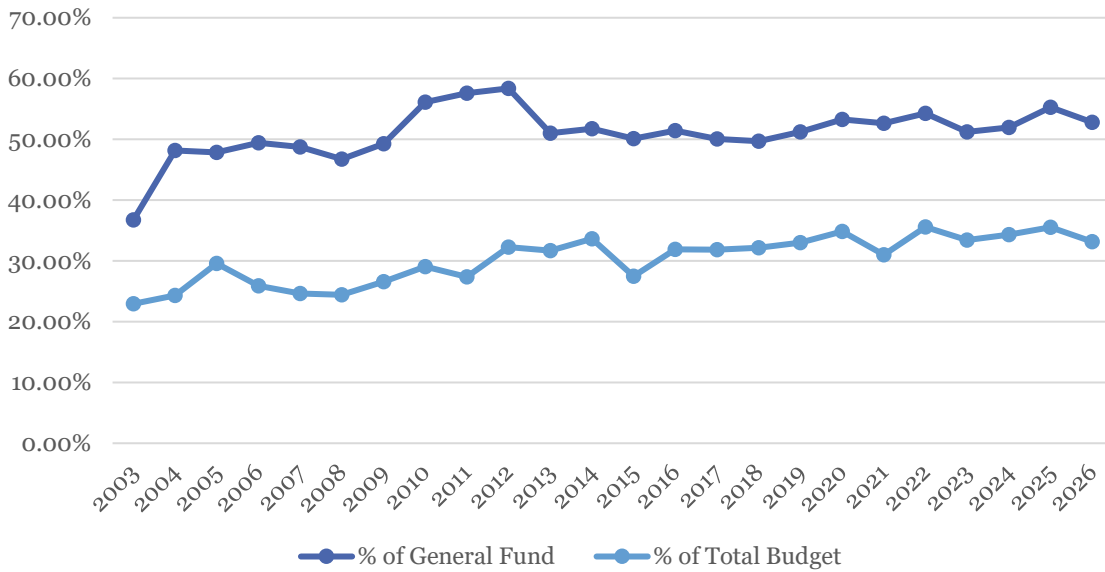
The three main components of an expenditure budget are personnel, operations and capital. I have always believed that we have to take care of people so that they can take care of us. Based on the current economic situation, the proposed budget does not include any new positions. Further, any vacant positions are not currently funded. While there is a very small COLA, merit increases have not been included in this budget. Personnel costs represent \$39,032,853 of the General Fund or 52.80% and \$54,895,854 of the total budget or 33.16%.

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.

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## Personnel Costs



**FIGURE 2 - PERSONNEL COST HISTORY**

As you recall, over the last couple of years we took some steps to address excess fund balance with some capital items that were needed. While that was a good plan, the aggressive millage reductions and the devastating hurricanes demonstrated why it is also important to protect that fund balance. As a result, this year is about maintenance and stability. This budget is austere and is not sustainable but will get us through the coming year. 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 proud of where we are financially, even with the adversities we have faced. I am confident that our operations are conservatively funded in a manner that our staff can provide quality services at a level that will meet the expectations of our community.

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

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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 in 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. Recent budgets have focused on managing costs related to personnel and operations while shifting the majority of capital expansion to other funding sources. Over the last two years, Lowndes County has been hit by two major hurricanes, putting a strain on fund balance as reimbursements filter through FEMA. With that in mind, the FY 2026 budget is extremely conservative. 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-served 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 2026 budget, tremendous support is provided through personnel costs as staff continues to move the county forward while successfully maintaining daily operations.

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## Summary of Changes in Service Levels

Expansion of the Mineola Fire Station – To provide fully-manned fire services in the densely populated Mineola area – Due to property acquisition and supply chain issues, the project was behind schedule but has recently gone out to bid. The current station has been improved to temporarily facilitate the fully-manned station. Spring 2026

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 due to issues with previous software options but is on track to be online by the end of calendar year 2025. Following the software upgrade, residential meters will begin the process of being swapped out for smart meters. November 2025

Expansion of the 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. Ongoing

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

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. During Hurricane Helene, Quiet Pines suffered extensive damage. Staff has worked with the United States Air Force and Moody personnel to facilitate the rebuilding of the grill and pro shop. A limited pro shop is currently operating in a temporary building and golf is booming. The facility is set to be completed by December. December 2025

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## Commission Goals

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

- Ensuring citizen safety
- 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.

*Citizen Safety, Quality of Life, Education, Service – 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

*Citizen Safety, Quality of Life, Financial Strength, Service – 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.

*Citizen Safety, Quality of Life, Financial Strength, Service – 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 Spring of 2026.*

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# 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.

*Citizen Safety, Quality of Life, Financial Strength, Service – 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

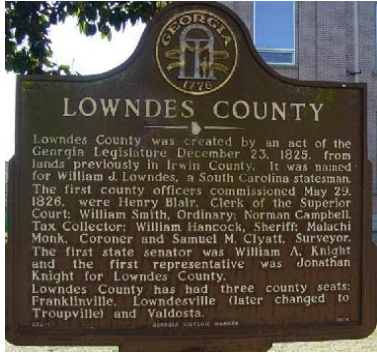
The purpose of this document is to serve as a comprehensive summary of the County's operations for the coming year and to explain the factors and assumptions that lead to the plan as well as establishing goals and objectives set by the Board of Commissioners. The document should discuss the challenges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

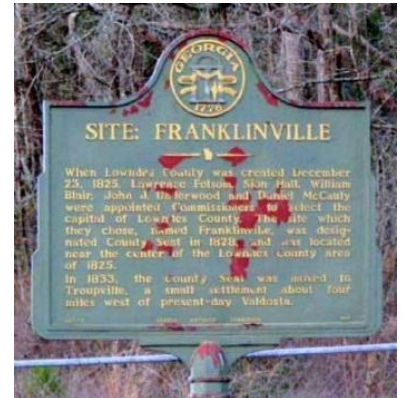
The goal of this document is to present the policies and goals of the County, revenue and expenditure summaries, descriptions of activities, services and functions. Also presented are descriptions of the budget process, debt, capital and staffing.

# 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.



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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 23<sup>rd</sup> Wing and the 93<sup>rd</sup> Air Ground Operations Wing.

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



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

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# Community Profile

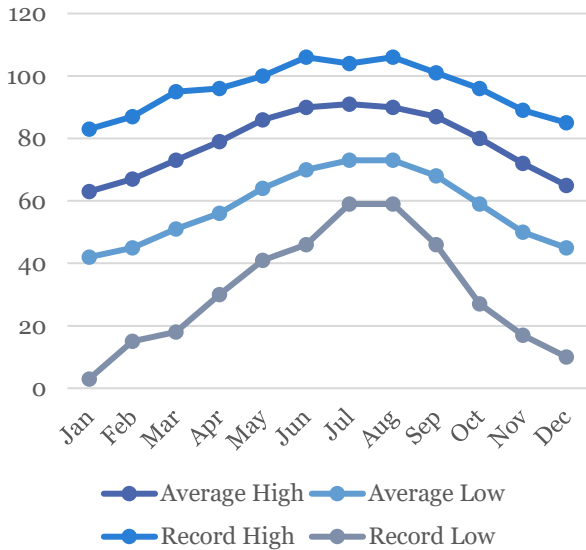
Established – December 23, 1825

Form of Government – Commission/Manager

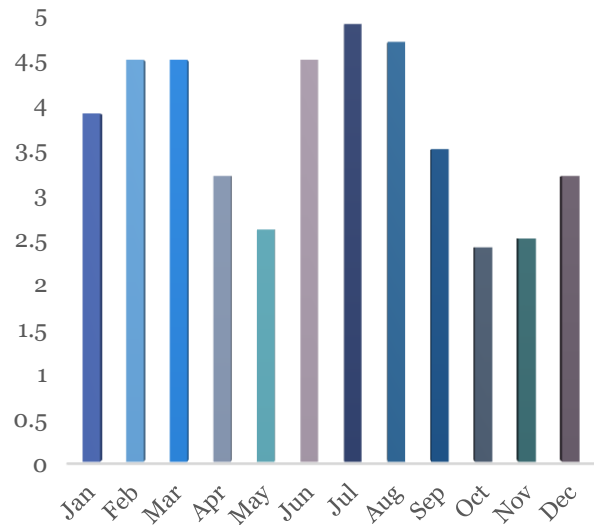
County Seat – Valdosta

Land Area – 511 Square Miles

## Climate:



**FIGURE 3 - AVERAGE TEMPERATURE - FAHRENHEIT (NOAA)**

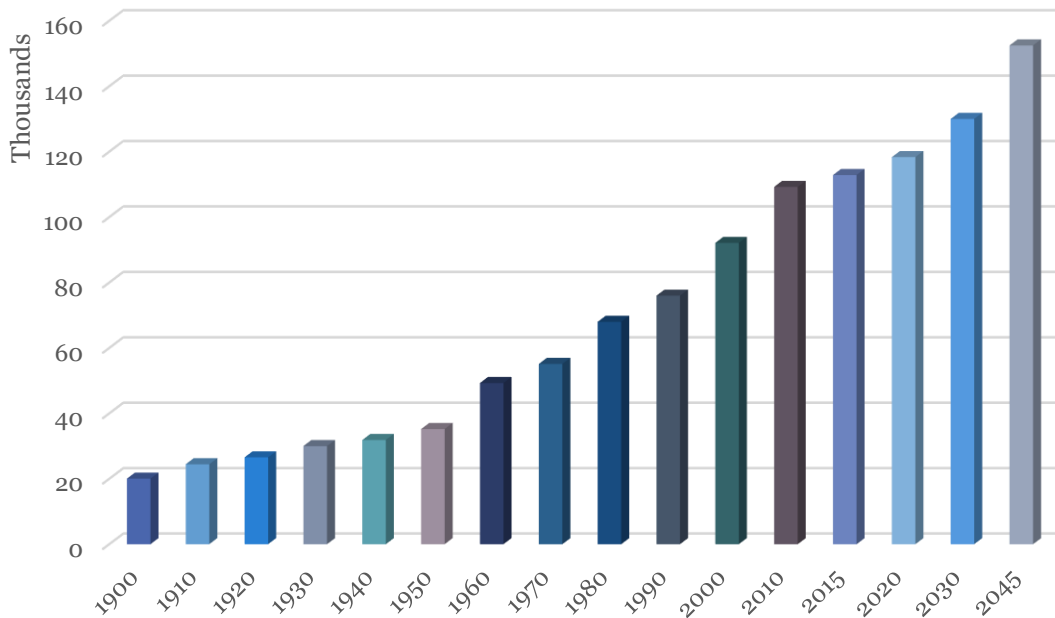


**FIGURE 4 - AVERAGE RAINFALL - INCHES (NOAA)**

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# 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>				

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# 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 Alaskan 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	17,038,07
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 – Owner Occupied	\$177,800	\$245,900	\$281,900
Median Monthly Cost – Mortgage	\$1,304	\$1,640	\$1,828
Median Monthly 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
Language Other than English	6.3%	14.5%	21.7%
<i>US Census Bureau</i>			

Computer & Internet Usage	Lowndes	Georgia	United States
Households with Computers	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%

*US Census Bureau*

Health	Lowndes	Georgia	United States
With Disability, Under 65	8.4%	9.1%	8.9%
Without Health Insurance, Under 65	14.3%	13.3%	9.5%

*US Census Bureau*

Economy	Lowndes	Georgia	United States
In Civilian Labor Force, Over 16	56.5%	62.9%	63.0%
In Civilian Labor Force, Female	55.0%	58.8%	58.5%
Accommodation/Food Sales, \$1,000s	\$307,632	\$26,010,075	\$938,237,077
Health/Social Assistance, \$1,000s	\$901,825	\$68,758,707	\$2,527,903,275
Transportation/Warehousing, \$1,000s	\$149,626	\$35,564,898	\$895,225,411
Total Retail Sales, \$1,000s	\$2,098,937	\$148,626,614	\$4,949,601,481
Total Retail Sales Per Capita	\$18,173	\$14,267	\$15,224

*US Census Bureau*

Transportation	Lowndes	Georgia	United States
Mean Travel Time to Work, Minutes	19.8	28.4	26.7

*US Census Bureau*

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%

*US Census Bureau*

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, \$1,000s	\$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

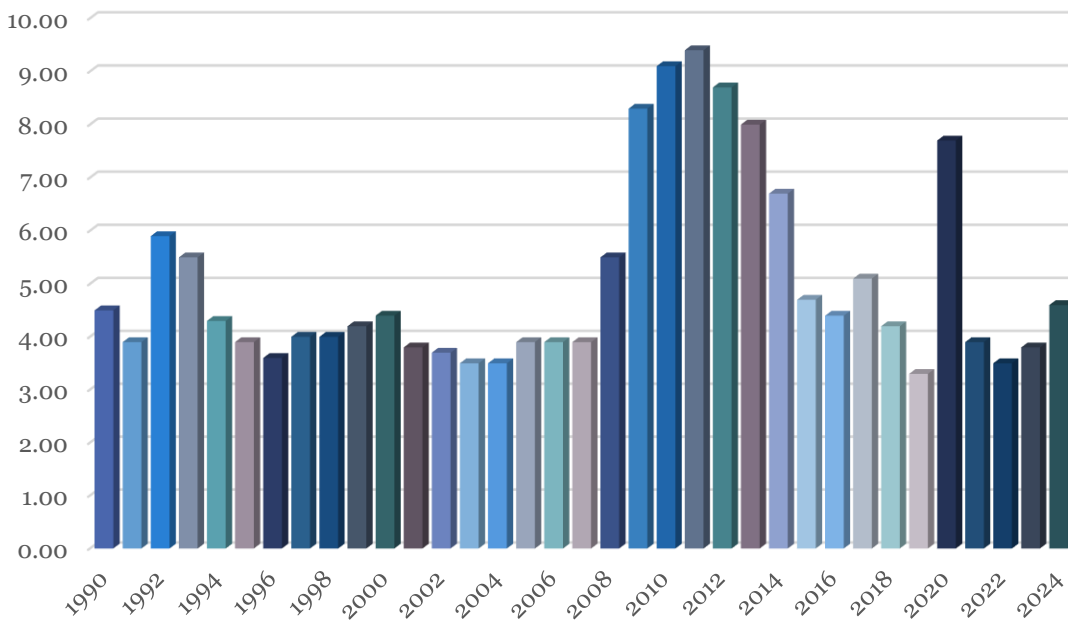
*US Census Bureau*

## 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

*US Census Bureau*

### Unemployment:



**FIGURE 6 - LOWNDES COUNTY UNEMPLOYMENT RATE HISTORY - GEORGIA DEPARTMENT OF LABOR**

## Community Profile

### Valuation, \$1000s:

	Residential Property	Commercial Property	Industrial Property	Personal Property	Tax Exempt	Total Assessed
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	744,969	32,950	473,307	3,560,953
2024	2,550,284	1,333,066	821,005	33,129	527,966	4,209,517

*Lowndes County Tax Commissioner*

### Principal Employers:

Employer	2024 #	2024 %	2014 Rank
Moody Air Force Base	5,500	10.77%	1
South Georgia Medical Center	2,900	5.68%	2
Valdosta State University	2,100	4.11%	3
Lowndes County Schools	1,465	2.87%	4
Valdosta City Schools	1,291	2.53%	5
Lowes Distribution Center	942	1.84%	6
CDK ELead	850	1.66%	7
Wild Adventures Theme Park	800	1.57%	8
Lowndes County	755	1.48%	10
Walmart Supercenters	672	1.32%	9
Other Employers	33,806	66.18%	

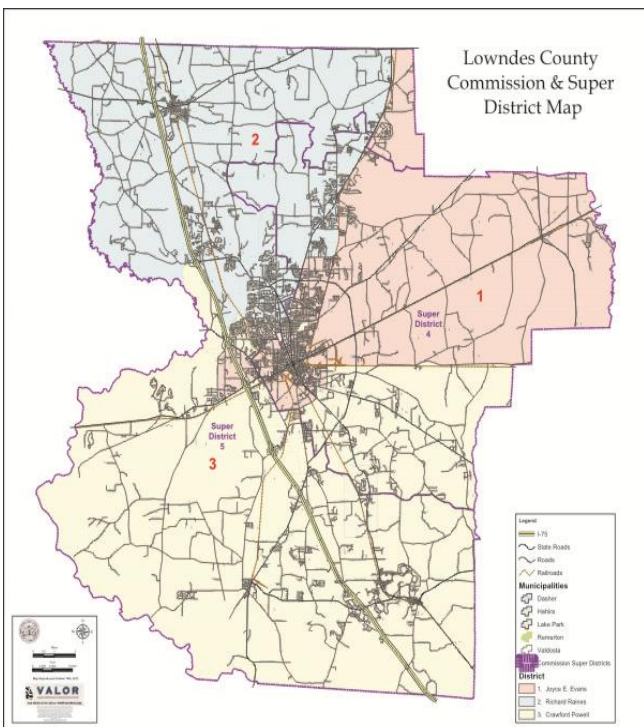
*Valdosta-Lowndes County Chamber of Commerce/Georgia Department of Labor*

### Principal Taxpayers:

Taxpayer	2024 \$	2024 %	2014 Rank
Packaging Corporation of America	99,394,592	2.36%	1
Georgia Power Company	88,524,102	2.10%	3
Corteva Agriscience	64,384,787	1.53%	-
Archer Daniels Midland	52,130,938	1.24%	2
Lowes Distribution Center	37,130,938	0.88%	4
Colquitt EMC	22,415,288	0.53%	7
Sabal Trail Transmission LLC	19,291,835	0.46%	-
Langdale Forest Products	17,093,573	0.41%	-
GF Valdosta Mall LLC	14,950,336	0.36%	8
Erco Worldwide	14,726,462	0.35%	-
All Others	3,779,474,466	89.78%	

*Lowndes County Tax Commissioner*

# County Maps



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# The Budget Process

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

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

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

Using the data gathered during the process, the Committee meets to develop a proposed budget. It is the objective of the Committee to present the Board with a balanced budget, meaning budgeted revenues and fund balance meet or exceed budgeted expenditures.

Commission work sessions are then scheduled where the Committee presents the proposed budget to the Board. Once any recommended changes are made, public hearings are scheduled and advertisements are placed. A copy of the proposed budget is made available to the public. Following public hearings, the proposed budget is formally adopted by the Board of Commissioners.

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# The Budget Calendar

	November	December	January	February	March	April	May	June
Manager issues budget letter to elected officials, department heads and outside agencies								
Finance issues budget packages to elected officials, department heads and outside agencies								
Finance offers preliminary budget meetings to answer questions regarding completion of packages								
Personnel requests including new positions and upgrades due to Human Resources								
Human Resources determines the compensation costs for all personnel requests and planned merit/COLA adjustments								
Board of Commissioners holds annual planning retreat								
Completed packages due to Finance								
Finance enters all information into the budget program and clarifies any questions with requests								
Human Resources prepares payroll budgets based on requests, merits, COLAs, etc.								
Finance makes initial revenue projections								
Budget Committee meets with elected officials, department heads and outside agencies								
Budget Committee finalizes recommendations for Board								
Board holds work sessions								
Public Hearings								
Adoption of 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.

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## Fund Structure

	General Government	Judicial	Public Safety	Public Works	Health & Welfare	Culture & Recreation	Housing & Development
General Fund							
Commissary Fund							
State Drug Seizure Fund							
Federal Drug Seizure Fund							
Law Library Fund							
Accommodation 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							
Tree Bank Fund							
SPLOST VII Fund							
SPLOST VIII Fund							
SPLOST IX 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 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
<b>General Fund (MAJOR)</b>	<b>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.</b>	<b>Modified Accrual (Governmental)</b>
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 drug seizure funds. These were previously managed by the Sheriff's Office but were turned over to the County in 2023.	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 collections 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 Grant Fund	Accounts for a majority of grant funds received by the County. Notable exceptions are for major capital projects such as CDBG, EIP, ARPA, etc.	Modified Accrual (Governmental)

## Fund Structure and Basis of Accounting/Budgeting

Fund	Description	Basis of Accounting/ Budgeting
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)
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 various 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 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 to the Solicitor's Victim/Witness program.	Modified Accrual (Governmental)
Special Services Fund	Accounts for unincorporated services and ensures 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 the costs associated with unincorporated fire services. Fire services is funded through and unincorporated millage.	Modified Accrual (Governmental)
Tree Bank Fund	Accounts for funds received from developments in lieu of preserving trees on properties. Funds can be used for beautification projects.	Modified Accrual (Governmental)
ARP Local Fiscal Recovery Fund	Accounts for ARPA monies received and the allocation of those funds for projects.	Modified Accrual (Governmental)
SPLOST VII Fund	Accounts for Lowndes County's seventh SPLOST and appears for historical information only.	Modified Accrual (Governmental)

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## Fund Structure and Basis of Accounting/Budgeting

Fund	Description	Basis of Accounting/ Budgeting
<b>SPLOST VIII Fund (MAJOR)</b>	<b>Accounts for Lowndes County's current SPLOST which began collections in 2020 and will continue through December 2025.</b>	<b>Modified Accrual (Governmental)</b>
SPLOST IX Fund	Created in anticipation of the next SPLOST tax which will appear on the referendum in November 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 Revenue'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 facility.	Modified Accrual (Governmental)
<b>Water/Sewer Fund (MAJOR)</b>	<b>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.</b>	<b>Accrual (Proprietary)</b>
Landfill Fund	Accounts for monies received as host fees from a private landfill. Expenses are for post-closure care of the County's closed landfill and the litter program.	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 Fund	Accounts for the in-house inspections and permitting services in unincorporated Lowndes County	Accrual (Proprietary)

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## Fund Structure and Basis of Accounting/Budgeting

Fund	Description	Basis of Accounting/ Budgeting
Quiet Pines Golf Course Fund	Accounts for the operations of Quiet Pines Golf Course, located at Moody Air Force Base and operated by Lowndes County.	Accrual (Proprietary)
Equipment Maintenance Fund (MAJOR)	Accounts for maintenance of vehicles and heavy equipment. Users of vehicles and equipment pay a rental fee into the fund to cover maintenance costs and replacements.	Accrual (Proprietary)
Health Insurance Fund (MAJOR)	Accounts for the County's self-funded health insurance and wellness programs.	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 fees.	Accrual (Proprietary)

# Functional Units

<b>General Fund</b>		
Alternative Dispute Resolution	Emergency Medical Services	NPDES – Stormwater
Animal Services	Engineering	Operating Transfers
Board of Assessors	Extension Service	Parks and 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
<b>Special Revenue Funds</b>		
Commissary Fund: Sheriff - Commissary	Intergovernmental Grant 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
Law Library Fund: Law Library	VAWA – Solicitor VOCA – Solicitor	Operating Transfers
Accommodation Tax Fund: Conference Center Operating Transfers Parks and Recreation Authority Tourism Authority	Drug Abuse Treatment Fund: Accountability Court DUI Accountability Court Juvenile Accountability Court LODAC	Public Safety Radio System
Victim/Witness Fund: District Attorney Solicitor – Victim/Witness	Fire Services Fund: Facilities Maintenance Fire Services	Special Services Fund: Airport Authority Arts Commission Code Enforcement County Planner GLPC/MPO
Tree Bank Fund: Tree Bank	Fire Shop Maintenance Operating Transfers	Mosquito Control Operating Transfers VALOR/GIS Zoning

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## Functional Units

Capital Project Funds		
ARP Local Fiscal Recovery Fund: Elevated Storage Tank Exit 13 – Touchton Road Ext Mental Health Jail Expansion WS OPB Grant Match	SPLOST VII Fund: Operating Transfers SPLOST Projects	SPLOST VIII Fund: Intergovernmental SPLOST Projects
	SPLOST IX Fund: SPLOST Projects	TSPLOST Fund: Dirt Road Maintenance TSPLOST Projects
Public Roads – LMIG Fund: LMIG Projects	CDBG – EIP – Arglass Fund: Arglass Construction	CDBG – CV – Second Harvest: Second Harvest Construction
Enterprise Funds		
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 Fund: Inspections Operating Transfers Quiet Pines Golf Course Fund: Historic Courthouse Shop Golf Course & Driving Range Pro Shop Restaurant & Grill
Internal Service Funds		
Equipment Maintenance Fund: Fuel Center Non-operating Shop Maintenance	Health Insurance Fund: Health Insurance Technology Fleet Fund: Technology Fleet	Workers Compensation Fund: Workers Compensation

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## 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.

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## 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.

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## 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.

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## 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.

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## 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.

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## 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.

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## 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 Anticipate 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.

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## 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.

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## 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.

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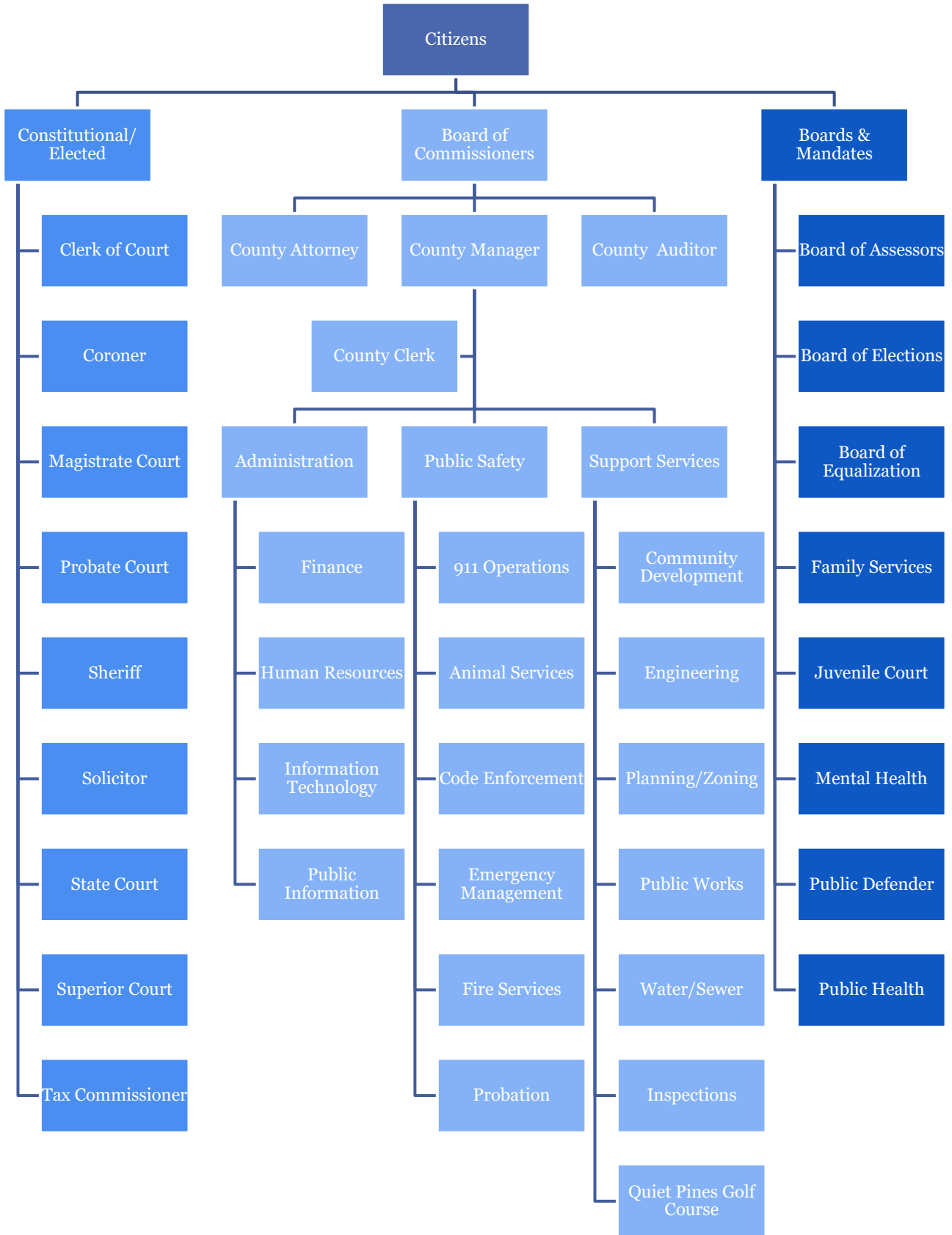
## Grants Management Policy – Jul 2016, LCBOC

**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 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	% Change
911 Operations	42	42	42	42	42	42	42	0.00%
ADR	2	2	2	2	2	2	2	0.00%
<b>Animal Services – (1)</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>11.11%</b>
Board of Assessors	22	21	21	25	25	25	25	0.00%
Board of Commissioners	6	6	6	6	6	6	6	0.00%
Board of Elections	10	11	11	11	11	11	11	0.00%
Clerk of Court	23	26	26	27	27	27	27	0.00%
Code Enforcement	4	4	3.5	4.5	4.5	4.5	4.5	0.00%
Community Corrections	1	1	1	1	1	1	1	0.00%
Community Development	-	1	1.5	1.5	1.5	1.5	1.5	0.00%
Coroner	4	4	4	4	5	5	4	0.00%
County Clerk	3	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	7	8	8	8	8	8	0.00%
Extension Service	-	1	1	1	1	1	1	0.00%
Finance	8	9	9	9	10	10	9	0.00%
Fire Services	62	64	77	79	79	79	79	0.00%
Human Resources	5	5	5	5	5	5	5	0.00%
ITS	8	10	8	8	8	8	8	0.00%
Inspections	-	-	9.5	8.5	8.5	8.5	8.5	0.00%
Juvenile Court	3	3	3	3	3	3	3	0.00%
Magistrate Court	12	13	13	14	15	15	14	0.00%
Planning	5	5	3	3	3	3	3	0.00%
<b>Probate Court – (2)</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>(11.11)%</b>
Probation	13	14	14	15	15	15	15	0.00%
Public Information	1	1	1.5	1.5	1.5	1.5	1.5	0.00%
<b>Public Works – (3)</b>	<b>96</b>	<b>99</b>	<b>103</b>	<b>105</b>	<b>106</b>	<b>106</b>	<b>106</b>	<b>0.95%</b>
<b>Quiet Pines Golf Course – (4)</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>16.67%</b>
<b>Sheriff – (5)</b>	<b>241</b>	<b>240</b>	<b>241</b>	<b>242</b>	<b>244</b>	<b>244</b>	<b>244</b>	<b>0.83%</b>
Solicitor	12	11	12	12	12	12	12	0.00%
State Court	8	8	9	9	9	9	9	0.00%
Superior Court	14	15	20	20	20	20	20	0.00%
Tax Commissioner	21	21	21	21	21	21	21	0.00%
<b>Water/Sewer – (6)</b>	<b>30</b>	<b>34</b>	<b>37</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>(2.33)%</b>
Zoning	-	-	3	3	3	3	3	0.00%
<b>Total</b>	<b>686</b>	<b>705</b>	<b>755</b>	<b>775</b>	<b>781</b>	<b>781</b>	<b>779</b>	<b>0.52%</b>

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## Personnel Summary

- 1 – At the request of Animal Services, a Kennel Attendant was added during the year to address needs at the Shelter.
- 2 – During 2025, a temporary position was added for Associate Probate Judge to allow a smooth transition between judges. The position was removed after the training period ended.
- 3 – A Part-Time Ground Maintenance Worker was added to the Public Works – Facilities Maintenance Budget. This employee will primarily be assigned to work with Quiet Pines Golf Course.
- 4 – An additional Grounds Keeper was added for Quiet Pines Golf Course as well as a temporary position for an Intern.
- 5 – Two additional School Resource Officers were added to the Sheriff's Office budget.
- 6 – During 2025, the Water/Sewer department underwent a reorganization. A position was added at that time that was determined not to be needed and was removed in the 2026 budget.

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## Financial Summary – All Funds

	Governmental			Proprietary	
	General Fund	Special Revenue	Capital Project	Enterprise Funds	Internal Service
<b>Revenues:</b>					
Taxes	62,779,000	13,260,000	39,200,000	-	-
Licenses & Permits	10,000	155,000	-	-	-
Intergovernmental	634,500	2,315,473	2,500,000	-	-
Charges for Service	4,807,000	2,802,500	-	12,255,000	8,878,512
Fines & Forfeitures	2,675,000	411,500	-	-	-
Miscellaneous	1,372,000	1,350,000	-	1,204,650	6,535,201
	72,277,500	20,294,473	41,700,000	13,459,650	15,413,713
<b>Expenditures/Expenses:</b>					
General Government	12,608,097	1,050,000	-	-	9,712,045
Judicial	8,338,275	859,099	-	-	-
Public Safety	30,785,501	13,598,089	-	-	-
Public Works	8,777,168	484,012	41,700,000	10,210,006	5,751,462
Health & Welfare	919,213	-	-	-	-
Culture & Recreation	6,310,902	212,857	-	853,096	-
Housing & Development	4,162,000	1,830,340	-	1,139,877	-
	71,901,156	18,034,397	41,700,000	12,202,979	15,463,507
Excess of Revenues Over Expenditures/Expenses	376,344	2,260,076	-	1,256,671	(49,794)
<b>Operating Transfers:</b>					
Transfers In	1,651,000	1,628,969	-	394,946	1,400,000
Transfers Out	(2,027,344)	(1,269,572)	-	(1,748,000)	-
<b>Non-operating:</b>					
Water/Sewer	-	-	-	(12,000)	-
Landfill	-	-	-	900,000	-
Equipment Maintenance	-	-	-	-	(1,300,000)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	-	2,619,473	-	761,617	50,206

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# Financial Summary – All Funds

	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual
<b>Revenues:</b>					
Taxes	115,239,000	108,706,500	111,516,100	106,623,227	105,006,683
Licenses & Permits	165,000	162,000	169,880	167,405	162,282
Intergovernmental	5,449,973	4,224,422	39,177,744	6,160,788	3,912,808
Charges for Service	28,743,012	28,020,532	34,876,398	27,310,982	24,392,273
Fines & Forfeitures	3,086,500	2,738,250	3,417,550	3,783,260	4,204,868
Miscellaneous	10,461,851	8,647,038	14,086,817	11,398,145	9,479,641
	163,145,336	152,498,742	203,244,489	155,446,807	147,158,555
<b>Expenditures/Expenses:</b>					
General Government	23,370,142	24,134,847	32,619,340	22,042,809	22,207,997
Judicial	9,197,374	9,166,686	9,361,884	9,572,104	8,529,500
Public Safety	44,383,590	43,998,753	46,921,943	41,606,471	37,430,003
Public Works	66,922,648	60,567,547	76,983,350	61,757,754	52,896,841
Health & Welfare	919,213	944,984	14,546,994	2,583,014	837,657
Culture & Recreation	7,376,855	6,608,291	8,418,331	6,005,583	5,459,416
Housing & Development	7,132,217	6,588,618	16,469,211	5,728,594	5,388,160
	159,302,039	152,013,726	205,321,053	149,296,329	132,749,574
Excess of Revenues Over Expenditures/Expenses	3,843,297	485,016	(2,076,565)	6,150,478	14,408,981
<b>Operating Transfers:</b>					
Transfers In	5,044,915	2,746,601	4,068,646	3,623,198	2,530,020
Transfers Out	(5,044,916)	(2,746,602)	(4,068,646)	(3,623,198)	(2,530,020)
<b>Non-operating:</b>					
Water/Sewer	(12,000)	(25,100)	(50,247)	(73,724)	(92,597)
Landfill	900,000	900,000	982,083	846,297	921,511
Equipment Maintenance	(1,300,000)	-	(984,577)	(1,009,199)	(982,102)
Excess of Revenues and Transfers In Over Expenditures, Expenses and Transfers Out	3,431,296	1,359,915	(2,129,305)	5,913,852	14,255,793

## Financial Summary By Fund (\$1,000s)

General Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	58,846	60,208	60,655	59,737	59,737	62,779	5.09%
Licenses & Permits	-	12	17	12	12	10	(16.67)%
Intergovernmental	682	868	5,739	637	637	635	(0.39)%
Charges for Service	4,427	4,551	6,778	4,737	4,737	4,807	1.48%
Fines & Forfeitures	2,867	2,648	2,411	2,325	2,325	2,675	15.05%
Miscellaneous	425	1,295	1,951	1,572	1,572	1,372	(12.72)%
	67,247	69,581	77,551	69,020	60,020	72,278	4.72%
<b>Expenditures:</b>							
General Government	12,476	11,923	23,027	13,004	15,160	12,608	(3.04)%
Judicial	7,467	7,938	7,868	8,405	8,576	8,338	(0.80)%
Public Safety	23,805	26,767	30,771	29,103	31,034	30,786	5.78%
Public Works	9,127	11,345	12,293	8,441	11,000	8,777	3.98%
Health & Welfare	738	960	869	945	994	919	(2.73)%
Culture & Recreation	5,293	5,616	6,397	5,461	5,561	6,311	15.57%
Housing & Development	3,482	3,676	4,331	3,512	3,512	4,162	18.51%
	62,389	68,226	85,558	68,871	75,837	71,901	4.40%
Excess of Revenues Over Expenditures	4,858	1,356	(8,007)	148	(6,818)	376	154.23%
<b>Operating Transfers:</b>							
Transfers In	1,091	1,085	1,085	1,085	1,085	1,651	52.17%
Transfers Out	(1,149)	(2,168)	(2,345)	(1,233)	(1,233)	(2,027)	64.42%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	4,800	273	(9,267)	-	(6,966)	-	0.00%
Fund Balance, Beginning	32,970	37,770	38,043	28,776	28,776	28,776	0.00%
Fund Balance, Ending	37,770	38,043	28,776	28,776	21,810	28,776	0.00%

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## Financial Summary By Fund (\$1,000s)

Commissary Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	443	383	294	300	300	275	(8.33)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1,341	1,157	1,339	1,350	1,350	1,350	0.00%
	1,785	1,539	1,633	1,650	1,650	1,625	(1.52)%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	1,903	1,674	1,696	1,600	1,691	1,598	(0.14)%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,903	1,674	1,696	1,600	1,691	1,598	(0.14)%
Excess of Revenues Over Expenditures	(118)	(135)	(64)	50	(41)	27	(45.23)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(118)	(135)	(64)	50	(41)	27	(45.23)%
Fund Balance, Beginning	760	642	507	443	493	493	11.32%
Fund Balance, Ending	642	507	443	493	453	521	5.57%

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## Financial Summary By Fund (\$1,000s)

State Seizure Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	810	632	624	-	-	-	0.00%
Miscellaneous	292	161	14	-	-	-	0.00%
	1,102	793	638	-	-	-	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	778	1,320	625	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	778	1,320	625	-	-	-	0.00%
Excess of Revenues Over Expenditures	324	(527)	13	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	324	(527)	13	-	-	-	0.00%
Fund Balance, Beginning	591	915	388	401	401	401	0.00%
Fund Balance, Ending	915	388	401	401	401	401	0.00%

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## Financial Summary By Fund (\$1,000s)

Federal Seizure Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
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%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	79	26	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	79	26	-	-	-	0.00%
Excess of Revenues Over Expenditures	51	(24)	(26)	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	51	(24)	(26)	-	-	-	0.00%
Fund Balance, Beginning	-	51	26	-	-	-	0.00%
Fund Balance, Ending	51	26	-	-	-	-	0.00%

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## Financial Summary By Fund (\$1,000s)

Law Library Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	91	96	79	100	100	100	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	1	-	-	-	0.00%
	91	96	80	100	100	100	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	66	60	90	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%
	66	60	90	100	100	100	0.00%
Excess of Revenues Over Expenditures	25	36	(10)	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	25	36	(10)	-	-	-	0.00%
Fund Balance, Beginning	507	532	568	557	557	557	0.00%
Fund Balance, Ending	532	568	557	557	557	557	0.00%

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## Financial Summary By Fund (\$1,000s)

Accommodation Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	676	864	1,037	1,000	1,000	1,000	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	676	864	1,037	1,000	1,000	1,000	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	96	123	148	143	143	143	0.00%
Housing & Development	290	370	445	429	429	429	0.00%
	387	494	593	571	571	571	0.00%
Excess of Revenues Over Expenditures	290	370	445	429	429	429	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(290)	(370)	(445)	(429)	(429)	(429)	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%

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## Financial Summary By Fund (\$1,000s)

Intergov Grants Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,034	1,413	9,507	1,357	1,357	1,453	7.14%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,034	1,413	9,507	1,357	1,357	1,453	7.14%
<b>Expenditures:</b>							
General Government	-	-	-	1,000	1,000	1,000	0.00%
Judicial	700	1,262	1,090	357	370	453	27.16%
Public Safety	331	147	39	-	-	-	0.00%
Public Works	4	4	797	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	7,582	-	-	-	0.00%
	1,034	1,413	9,507	1,357	1,370	1,453	7.14%
Excess of Revenues Over Expenditures	-	-	-	-	(14)	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(6)	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(6)	-	-	-	(14)	-	0.00%
Fund Balance, Beginning	6	-	-	-	-	-	0.00%
Fund Balance, Ending	-	-	-	-	-	-	0.00%

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## Financial Summary By Fund (\$1,000s)

Jail Operations Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	348	313	281	297	297	307	3.11%
Miscellaneous	-	-	-	-	-	-	0.00%
	348	313	281	297	297	307	3.11%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	348	211	275	290	303	306	5.81%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	348	211	275	290	303	306	5.81%
Excess of Revenues Over Expenditures	-	102	6	8	(6)	-	(98.26)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	-	102	6	8	(6)	-	(98.26)%
Fund Balance, Beginning	17	18	120	125	133	133	6.14%
Fund Balance, Ending	18	119	125	133	127	133	0.10%

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## Financial Summary By Fund (\$1,000s)

Drug Abuse Treat Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	9	12	8	7	7	6	(11.76)%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	129	139	102	116	116	105	(9.48)%
Miscellaneous	-	-	-	-	-	-	0.00%
	138	151	110	123	123	111	(9.61)%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	62	69	73	61	61	61	(0.02)%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	100	-	25	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	162	69	98	61	61	61	(0.02)%
Excess of Revenues Over Expenditures	(23)	82	12	62	62	50	(19.08)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(23)	82	12	62	62	59	(19.08)%
Fund Balance, Beginning	28	5	87	99	161	161	62.55%
Fund Balance, Ending	4	87	99	161	222	211	31.14%

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## Financial Summary By Fund (\$1,000s)

Emergency Comm Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	912	661	816	858	858	795	(7.28)%
Charges for Service	2,202	2,253	2,252	2,250	2,250	2,250	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	3	171	96	-	-	-	0.00%
	3,116	3,085	3,164	3,108	3,108	3,045	(2.01)%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	3,726	4,710	3,783	4,124	4,233	3,990	(3.25)%
Public Works	51	53	50	57	61	64	12.35%
Health & Welfare	100	-	25	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,777	4,762	3,884	4,181	4,294	4,054	(3.04)%
Excess of Revenues Over Expenditures	(661)	(1,677)	(669)	(1,073)	(1,186)	(1,008)	(6.02)%
<b>Operating Transfers:</b>							
Transfers In	1,149	2,068	109	1,233	1,233	1,200	(2.65)%
Transfers Out	(160)	(160)	(160)	(160)	(160)	(192)	20.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	329	231	(720)	-	(113)	-	0.00%
Fund Balance, Beginning	247	576	807	87	87	87	0.00%
Fund Balance, Ending	576	807	87	87	(26)	87	0.00%

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## Financial Summary By Fund (\$1,000s)

ARP Recovery Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	264	6,380	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	264	6,380	-	-	-	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	94	29	-	-	-	0.00%
Public Works	-	169	6,350	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	264	6,380	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
<b>Operating Transfers:</b>							
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 By Fund (\$1,000s)

Victim/Witness Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	64	85	81	67	67	61	(8.27)%
Charges for Service	138	125	113	121	121	133	9.78%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	202	211	193	187	187	194	3.37%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	235	243	240	244	244	245	0.33%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	235	243	240	244	244	245	0.33%
Excess of Revenues Over Expenditures	(33)	(32)	(46)	(57)	(57)	(51)	(9.68)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(33)	(32)	(46)	(57)	(57)	(51)	(9.68)%
Fund Balance, Beginning	135	102	70	24	(33)	(33)	(240.15)%
Fund Balance, Ending	102	70	24	(33)	(90)	(84)	154.76%

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## Financial Summary By Fund (\$1,000s)

Special Services Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	1,853	2,581	2,553	2,395	2,395	2,760	15.24%
Licenses & Permits	162	156	153	150	150	155	3.33%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	49	30	28	30	30	30	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	2,064	2,766	2,734	2,575	2,575	2,945	14.37%
<b>Expenditures:</b>							
General Government	492	324	34	75	75	50	(33.33)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	322	504	270	347	427	409	17.74%
Public Works	129	110	144	125	126	68	(46.06)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,551	1,257	1,293	1,421	1,470	1,402	(1.35)%
	2,234	2,266	1,810	2,038	2,167	1,998	(1.98)%
Excess of Revenues Over Expenditures	(170)	500	924	537	408	947	76.47%
<b>Operating Transfers:</b>							
Transfers In	290	370	-	429	429	429	0.00%
Transfers Out	(325)	(325)	(325)	(325)	(325)	(300)	(7.69)%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(205)	546	599	640	512	1,075	68.00%
Fund Balance, Beginning	5,577	5,372	5,917	6,516	7,157	7,157	9.82%
Fund Balance, Ending	5,372	5,917	6,516	7,157	7,668	8,232	15.03%

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## Financial Summary By Fund (\$1,000s)

Fire Services Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	7,265	7,660	8,795	8,875	8,875	9,500	7.04%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	15	15	15	15	15	15	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	367	55	68	-	-	-	0.00%
	7,647	7,730	8,878	8,890	8,890	9,515	7.03%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	6,218	6,101	9,406	8,535	7,621	7,296	(14.52)%
Public Works	118	390	490	351	378	353	0.42%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	6,336	6,491	9,896	8,886	7,999	7,648	(13.93)%
Excess of Revenues Over Expenditures	1,311	1,238	(1,018)	4	891	1,867	48359%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	(349)	100.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	1,311	1,238	(1,018)	4	891	1,518	39299%
Fund Balance, Beginning	-	1,311	2,550	1,531	1,535	1,535	0.25%
Fund Balance, Ending	1,311	2,550	1,531	1,535	2,426	3,053	98.87%

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## Financial Summary By Fund (\$1,000s)

SPLOST VII Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	1	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	1	11	4	-	-	-	0.00%
	1	12	4	-	-	-	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,892	1,054	210	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,892	1,054	210	-	-	-	0.00%
Excess of Revenues Over Expenditures	(1,891)	(1,042)	(206)	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	(194)	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(1,891)	(1,042)	(400)	-	-	-	0.00%
Fund Balance, Beginning	3,333	1,442	400	-	-	-	0.00%
Fund Balance, Ending	1,442	400	-	-	-	-	0.00%

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## Financial Summary By Fund (\$1,000s)

SPLOST VIII Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	28,839	29,838	32,746	31,500	31,500	17,000	(46.03)%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	9	312	592	-	-	-	0.00%
	28,848	30,150	33,338	31,500	31,500	17,000	(46.03)%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	21,210	27,190	27,707	31,500	31,500	17,000	(46.03)%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	21,210	27,190	27,707	31,500	31,500	17,000	(46.03)%
Excess of Revenues Over Expenditures	7,638	2,960	5,631	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	194	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	7,638	2,960	5,825	-	-	-	0.00%
Fund Balance, Beginning	12,286	19,924	22,885	28,710	28,710	28,710	0.00%
Fund Balance, Ending	19,924	22,885	28,710	28,710	28,710	28,710	0.00%

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## Financial Summary By Fund (\$1,000s)

SPLOST IX Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	17,000	100.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	17,000	100.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	17,000	100.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	-	-	-	-	17,000	100.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
<b>Operating Transfers:</b>							
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%

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## Financial Summary By Fund (\$1,000s)

TSPLOST Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	7,527	5,472	5,730	5,200	5,200	5,200	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	7,527	5,472	5,730	5,200	5,200	5,200	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	7,100	4,644	6,154	5,200	5,200	5,200	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	7,100	4,644	6,154	5,200	5,200	5,200	0.00%
Excess of Revenues Over Expenditures	427	828	(424)	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	427	828	(424)	-	-	-	0.00%
Fund Balance, Beginning	(22)	405	1,232	808	808	808	0.00%
Fund Balance, Ending	405	1,232	808	808	808	808	0.00%

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## Financial Summary By Fund (\$1,000s)

Public Roads Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	1,212	1,235	2,994	1,300	1,300	2,500	92.31%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	1,212	1,235	2,994	1,300	1,300	2,500	92.31%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	1,322	1,212	1,353	1,300	1,300	2,500	92.31%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	1,322	1,212	1,353	1,300	1,300	2,500	92.31%
Excess of Revenues Over Expenditures	(110)	24	1,642	-	-	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenditures and Transfers Out	(110)	24	1,642	-	-	-	0.00%
Fund Balance, Beginning	1,368	1,259	1,282	2,924	2,924	2,924	0.00%
Fund Balance, Ending	1,259	1,282	2,924	2,924	2,924	2,924	0.00%

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## Financial Summary By Fund (\$1,000s)

CDBG - CV Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	1,623	13,653	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	1,623	13,653	-	-	-	0.00%
<b>Expenditures:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	1,623	13,653	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	-	1,623	13,653	-	-	-	0.00%
Excess of Revenues Over Expenditures	-	-	-	-	-	-	0.00%
<b>Operating Transfers:</b>							
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 By Fund (\$1,000s)

Water/Sewer Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	8,049	8,830	9,424	9,185	9,185	10,170	10.72%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	2,483	2,352	5,799	1,299	1,299	1,204	(7.31)%
	10,533	11,182	15,223	10,484	10,484	11,374	8.49%
<b>Expenses:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	8,498	9,919	12,207	9,639	9,898	9,783	1.49%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	8,498	9,919	12,207	9,639	9,898	9,783	1.49%
Excess of Revenues Over Expenses	2,034	1,262	3,016	845	586	1,591	88.34%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(450)	(450)	(450)	(450)	(450)	(1,448)	221.78%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	(93)	(74)	(50)	(25)	(25)	(12)	(52.19)%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	1,492	739	2,516	370	111	131	(64.46)%
Fund Equity, Beginning	57,465	58,957	59,695	62,211	62,581	62,581	0.59%
Fund Equity, Ending	58,957	59,696	62,211	62,581	62,692	62,713	0.21%

## Financial Summary By Fund (\$1,000s)

Landfill Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	-	-	-	-	0.00%
<b>Expenses:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	292	400	1,080	425	424	427	0.54%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	292	400	1,080	425	424	427	0.54%
Excess of Revenues Over Expenses	(292)	(400)	(1,080)	(425)	(424)	(427)	0.54%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	(150)	(150)	(150)	(150)	(150)	(150)	0.00%
<b>Non-operating:</b>							
Revenues	922	846	982	900	900	900	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	479	296	(248)	325	326	323	(0.70)%
Fund Equity, Beginning	1,937	2,413	2,713	2,465	2,789	2,789	13.18%
Fund Equity, Ending	2,416	2,713	2,465	2,789	3,115	3,112	11.56%

## Financial Summary By Fund (\$1,000s)

Tax Lighting Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	439	459	491	493	493	498	0.91%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	439	459	491	493	493	498	0.91%
<b>Expenses:</b>							
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	395	425	473	475	475	497	4.68%
	395	425	473	475	475	497	4.68%
Excess of Revenues Over Expenses	44	35	18	18	18	-	(99.44)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	44	35	18	18	18	-	(99.44)%
Fund Equity, Beginning	17	61	95	113	131	131	15.76%
Fund Equity, Ending	61	95	113	131	149	131	0.08%

## Financial Summary By Fund (\$1,000s)

Inspections Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	973	850	850	1,100	29.41%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	-	-	973	850	850	1,100	29.41%
<b>Expenses:</b>							
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	-	-	2,347	752	762	642	(14.56)%
	-	-	2,347	752	762	642	(14.56)%
Excess of Revenues Over Expenses	-	-	(1,373)	98	88	458	366.76%
<b>Operating Transfers:</b>							
Transfers In	-	-	1,374	-	-	-	0.00%
Transfers Out	-	-	-	-	-	(150)	100.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	-	-	98	88	308	213.73%
Fund Equity, Beginning	-	-	-	-	98	98	32076%
Fund Equity, Ending	-	-	-	98	186	406	312.75%

## Financial Summary By Fund (\$1,000s)

Quiet Pines Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	112	479	482	482	488	1.23%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	9	1	1	7	(35.00)%
	-	112	480	483	483	488	1.15%
<b>Expenses:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	196	1,803	935	1,034	853	(8.71)%
Housing & Development	-	-	-	-	-	-	0.00%
	-	196	1,803	935	1,034	853	(8.71)%
Excess of Revenues Over Expenses	-	(84)	(1,323)	(452)	(551)	(365)	(19.25)%
<b>Operating Transfers:</b>							
Transfers In	-	100	1,307	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	-	16	(16)	(452)	(551)	-	(100.00)%
Fund Equity, Beginning	-	-	16	-	(452)	(452)	(490165)%
Fund Equity, Ending	-	16	-	(452)	(1,003)	(452)	0.00%

## Financial Summary By Fund (\$1,000s)

Equipment Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	137	573	5,666	121	121	176	45.55%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	3,738	4,582	3,287	3,480	3,480	5,514	58.44%
	3,875	5,155	8,953	3,601	3,601	5,689	58.01%
<b>Expenses:</b>							
General Government	-	-	-	-	-	-	0.00%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	3,155	5,268	8,148	3,529	3,729	5,751	62.99%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	3,155	5,268	8,148	3,529	3,729	5,751	62.99%
Excess of Revenues Over Expenses	720	(114)	804	72	(128)	(62)	(186.42)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	9	247	301	-	-	-	0.00%
Expenses	(991)	(1,257)	(1,286)	-	-	(1,300)	100.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(262)	(1,123)	(180)	72	(128)	38	(47.29)%
Fund Equity, Beginning	1,566	1,304	181	1	73	73	100001%
Fund Equity, Ending	1,304	181	1	73	(56)	110	52.19%

## Financial Summary By Fund (\$1,000s)

Health Insurance Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	8,005	8,572	7,798	8,820	8,820	8,195	(7.09)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	8,005	8,572	7,798	8,820	8,820	8,195	(7.09)%
<b>Expenses:</b>							
General Government	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%
Excess of Revenues Over Expenses	(31)	433	113	200	(605)	62	(69.25)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(31)	433	113	200	(605)	62	69.25%
Fund Equity, Beginning	701	670	1,103	1,212	1,416	1,416	16.45%
Fund Equity, Ending	670	1,103	1,216	1,416	811	1,477	4.34%

## Financial Summary By Fund (\$1,000s)

Workers Comp Fund:	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	Percent
	Actual	Actual	Actual	Budget	Request	Budget	Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	397	1,313	488	517	517	508	(1.88)%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
	397	1,313	488	517	517	508	(1.88)%
<b>Expenses:</b>							
General Government	362	856	954	495	587	557	12.51%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	362	856	954	495	587	557	12.51%
Excess of Revenues Over Expenses	35	457	(467)	22	(69)	(49)	(318.77)%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	35	457	(467)	22	(69)	(49)	(318.77)%
Fund Equity, Beginning	411	446	904	437	459	459	5.15%
Fund Equity, Ending	446	904	437	459	390	410	(10.71)%

## Financial Summary By Fund (\$1,000s)

Technology Fund:	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Charges for Service	-	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	-	0.00%
Miscellaneous	822	1,302	934	945	945	1,022	8.09%
	822	1,302	934	945	945	51,022	8.09%
<b>Expenses:</b>							
General Government	842	800	919	945	981	1,022	8.09%
Judicial	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Public Works	-	-	-	-	-	-	0.00%
Health & Welfare	-	-	-	-	-	-	0.00%
Culture & Recreation	-	-	-	-	-	-	0.00%
Housing & Development	-	-	-	-	-	-	0.00%
	842	800	919	945	981	1,022	8.09%
Excess of Revenues Over Expenses	(20)	502	15	-	(36)	-	0.00%
<b>Operating Transfers:</b>							
Transfers In	-	-	-	-	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
<b>Non-operating:</b>							
Revenues	-	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	-	0.00%
Excess of Revenues and Transfers In Over Expenses and Transfers Out	(20)	502	15	-	(36)	-	0.00%
Fund Equity, Beginning	298	278	780	795	795	795	0.00%
Fund Equity, Ending	278	780	795	795	759	795	0.00%

## Revenues by Sources – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>General Fund:</b>							
Taxes	58,846	60,208	60,655	59,737	59,737	62,779	5.09%
Licenses & Permits	-	12	17	12	12	10	(16.67)%
Intergovernmental	682	868	5,739	637	637	635	(0.39)%
Charges for Service	4,427	4,551	6,778	4,737	4,737	4,807	1.48%
Fines & Forfeitures	2,867	2,648	2,411	2,325	2,325	2,675	15.05%
Miscellaneous	425	1,295	1,951	1,572	1,572	1,372	(12.72)%
Operating Transfers	1,091	1,085	1,085	1,085	1,085	1,651	52.17%
	68,337	70,666	78,636	70,105	70,105	73,929	5.45%
<b>Commissary Fund:</b>							
Charges for Service	443	383	294	300	300	275	(8.33)%
Miscellaneous	1,341	1,157	1,339	1,350	1,350	1,350	0.00%
	1,785	1,539	1,633	1,650	1,650	1,625	(1.52)%
<b>State Seizure Fund:</b>							
Fines & Forfeitures	810	632	624	-	-	-	0.00%
Miscellaneous	292	161	14	-	-	-	0.00%
	1,102	793	638	-	-	-	0.00%
<b>Federal Seizure Fund:</b>							
Fines & Forfeitures	51	54	-	-	-	-	0.00%
	51	54	-	-	-	-	0.00%
<b>Law Library Fund:</b>							
Charges for Service	91	96	79	100	100	100	0.00%
Miscellaneous	-	-	1	-	-	-	0.00%
	91	96	80	100	100	100	0.00%
<b>Accommodation Fund:</b>							
Taxes	676	864	1,037	1,000	1,000	1,000	0.00%
Fund Equity, Ending	676	864	1,037	1,000	1,000	1,000	0.00%
<b>Intergov Grant Fund:</b>							
Intergovernmental	1,034	1,413	9,507	1,357	1,357	1,453	7.14%
	1,034	1,413	9,507	1,357	1,357	1,453	7.14%
<b>Jail Operations Fund:</b>							
Fines & Forfeitures	348	313	281	297	297	307	3.11%
	348	313	281	297	297	307	3.11%
<b>Drug Abuse Fund:</b>							
Intergovernmental	9	12	8	7	7	6	(11.76)%
Fines & Forfeitures	129	139	102	116	116	105	(9.48)%
	138	151	110	123	123	111	(9.61)%

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## Revenues by Sources – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Emergency Comm Fund:</b>							
Intergovernmental	912	661	816	858	858	795	(7.28)%
Charges for Service	2,202	2,253	2,252	2,250	2,250	2,250	0.00%
Miscellaneous	3	171	99	-	-	-	0.00%
Operating Transfers	1,149	2,068	109	1,233	1,233	1,200	(2.65)%
	4,265	5,153	3,274	4,341	4,341	4,246	(2.19)%
<b>ARP Recovery Fund:</b>							
Intergovernmental	-	264	6,380	-	-	-	0.00%
	-	264	6,380	-	-	-	0.00%
<b>Victim/Witness Fund:</b>							
Intergovernmental	64	85	81	67	67	61	(8.27)%
Charges for Service	138	125	113	121	121	133	9.78%
	202	211	193	187	187	194	3.37%
<b>Special Services Fund:</b>							
Taxes	1,853	2,581	2,553	2,395	2,395	2,760	15.24%
Licenses & Permits	162	156	153	150	150	155	3.33%
Charges for Service	49	30	28	30	30	30	0.00%
Operating Transfers	290	370	-	429	429	429	0.00%
	2,354	3,136	2,735	3,004	3,004	3,374	12.32%
<b>Fire Services Fund:</b>							
Taxes	7,265	7,660	8,795	8,875	8,875	9,500	7.04%
Charges for Service	15	15	15	15	15	15	0.00%
Miscellaneous	367	55	68	-	-	-	0.00%
	7,647	7,730	8,878	8,890	8,890	9,515	7.03%
<b>SPLOST VII Fund:</b>							
Taxes	-	1	-	-	-	-	0.00%
Miscellaneous	1	11	4	-	-	-	0.00%
	1	12	4	-	-	-	0.00%
<b>SPLOST VIII Fund:</b>							
Taxes	28,839	29,838	32,746	31,500	31,500	17,000	(46.03)%
Miscellaneous	9	312	592	-	-	-	0.00%
Operating Transfers	-	-	194	-	-	-	0.00%
	28,848	30,150	33,532	31,500	31,500	17,000	(46.03)%
<b>SPLOST IX Fund:</b>							
Taxes	-	-	-	-	-	17,000	100.00%
	-	-	-	-	-	17,000	100.00%

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## Revenues by Sources – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>TSPLOST Fund:</b>							
Taxes	7,527	5,472	5,730	5,200	5,200	5,200	0.00%
	7,527	5,472	5,739	5,200	5,200	5,200	0.00%
<b>Public Road Fund:</b>							
Intergovernmental	1,212	1,235	2,994	1,300	1,300	2,500	92.31%
	1,212	1,235	2,994	1,300	1,300	2,500	92.31%
<b>CDBG – CV Fund:</b>							
Intergovernmental	-	1,623	13,653	-	-	-	0.00%
	-	1,623	13,653	-	-	-	0.00%
<b>Water/Sewer Fund:</b>							
Charges for Service	8,049	8,830	9,424	9,185	9,185	10,170	10.72%
Miscellaneous	2,483	2,352	5,799	1,299	1,299	1,204	(7.31)%
	10,533	11,182	15,223	10,484	10,484	11,374	8.49%
<b>Landfill Fund:</b>							
Non-operating	922	846	982	900	900	900	0.00%
	922	846	982	900	900	900	0.00%
<b>Tax Lighting Funds:</b>							
Charges for Service	439	459	491	493	493	498	0.91%
	439	459	491	493	493	498	0.91%
<b>Inspections Fund:</b>							
Charges for Service	-	-	973	850	850	1,100	29.41%
Miscellaneous	-	-	1	-	-	-	0.00%
Operating Transfers	-	-	1,374	-	-	-	0.00%
	-	-	2,347	850	850	1,100	29.41%
<b>Quiet Pines Fund:</b>							
Charges for Service	-	112	479	482	482	488	1.23%
Miscellaneous	-	-	9	1	1	1	(35.00)%
Operating Transfers	-	100	1,307	-	-	-	0.00%
	-	212	1,786	483	483	853	76.77%
<b>Equipment Fund:</b>							
Charges for Service	137	573	5,666	121	121	176	45.55%
Miscellaneous	3,738	4,582	3,287	3,480	3,480	5,514	58.44%
Operating Transfers	-	-	-	-	-	1,400	100.00%
Non-operating	9	247	301	-	-	-	0.00%
	3,884	5,502	9,253	3,601	3,601	7,089	96.89%

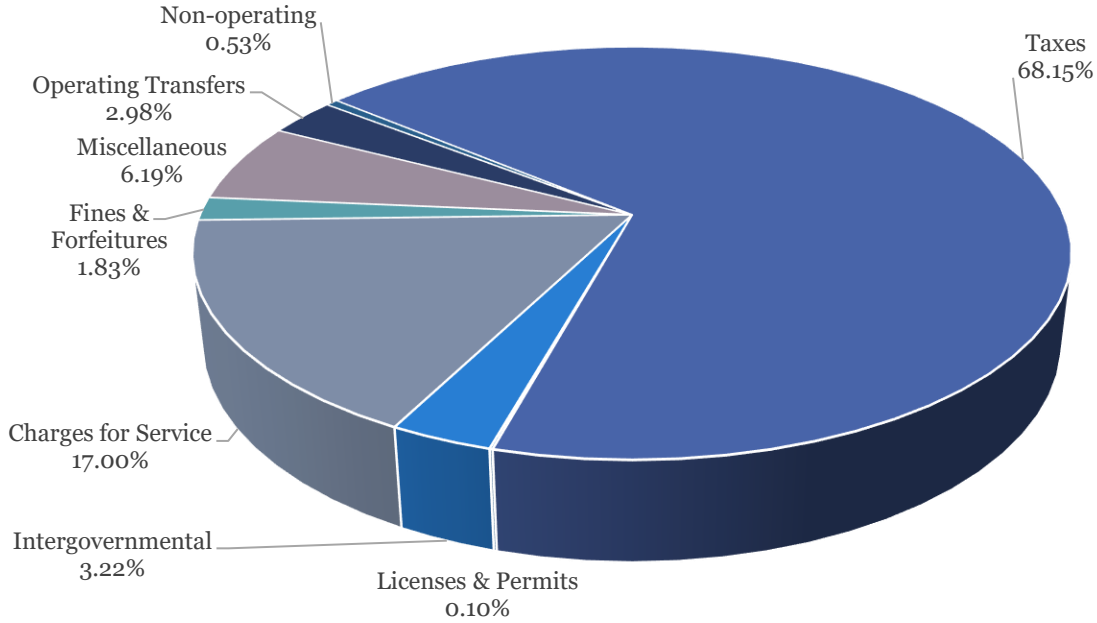
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## Revenues by Sources – All Funds (\$1,000s)

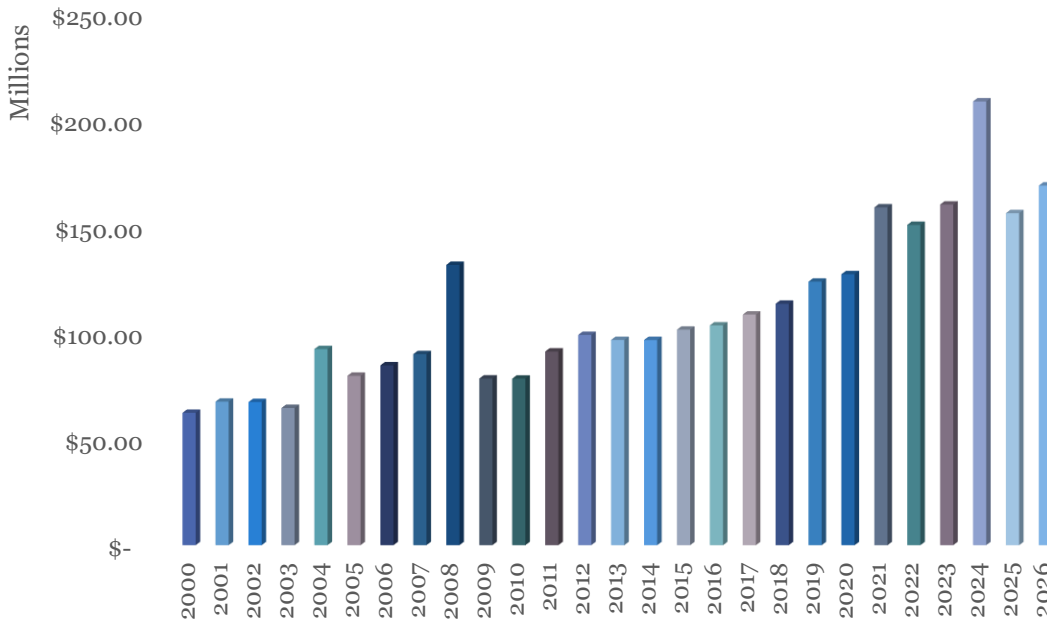
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Health Insurance Fund:</b>							
Charges for Service	8,005	8,572	7,798	8,820	8,820	8,195	(7.09)%
	8,005	8,572	7,798	8,829	8,820	8,195	(7.09)%
<b>Workers Comp Fund:</b>							
Charges for Service	397	1,313	488	517	517	508	(1.88)%
	397	1,313	488	517	517	508	(1.88)%
<b>Technology Fund:</b>							
Miscellaneous	822	1,302	934	945	945	1,022	8.09%
	822	1,302	934	945	945	1,022	8.09%
<b>All Funds:</b>							
Taxes	105,007	106,623	111,516	108,707	108,707	115,239	6.01%
Licenses & Permits	162	167	170	162	162	165	1.85%
Intergovernmental	3,913	6,161	39,178	4,224	4,224	5,450	29.01%
Charges for Service	24,392	27,311	34,876	28,021	28,021	28,743	2.58%
Fines & Forfeitures	4,205	3,786	3,418	2,738	2,738	3,087	12.72%
Miscellaneous	9,480	11,398	14,087	8,647	8,647	10,462	20.99%
Operating Transfers	2,530	3,623	4,069	2,747	2,747	5,045	83.68%
Non-operating	930	1,094	1,283	900	900	900	0.00%
	150,619	160,164	208,596	156,145	156,145	169,090	8.29%

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# Revenue Charts – All Funds



**FIGURE 7 - REVENUES BY SOURCE - ALL FUNDS**



**FIGURE 8 - REVENUE HISTORY - ALL FUNDS**

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# 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 and appointed Board of Assessors. The majority of growth in recent years has been in the unincorporated area and the smaller cities.

In 2025, the General Assembly passed HB 581 which created a statewide floating exemption, effectively limiting increases in assessed value to a factor to be determined annually by the Department of Labor. The legislation allowed taxing jurisdictions a small window of time to opt out. The Lowndes County Board of Commissioners and the Lowndes County Board of Education both elected to opt out and proposed joint legislation to increase the homestead exemptions in Lowndes County. Those new exemption will appear on a referendum for voters in the spring of 2026 and will provide a more meaningful impact than the floating exemption.

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.

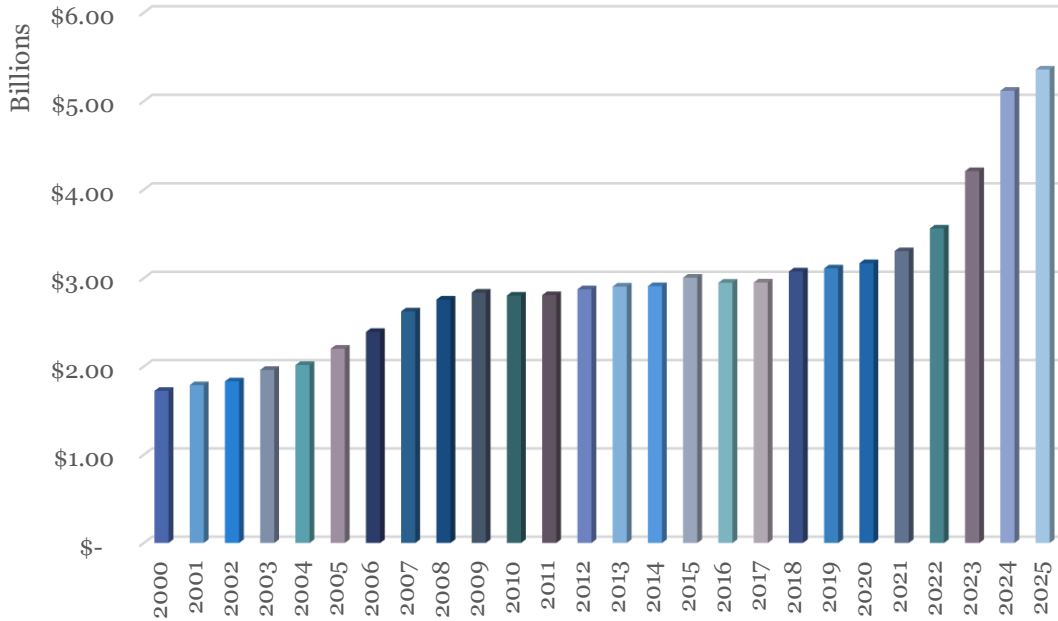
[Property Taxes, including the authority millages and TAVT, make up approximately 24.93% of total revenues.](#)

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.

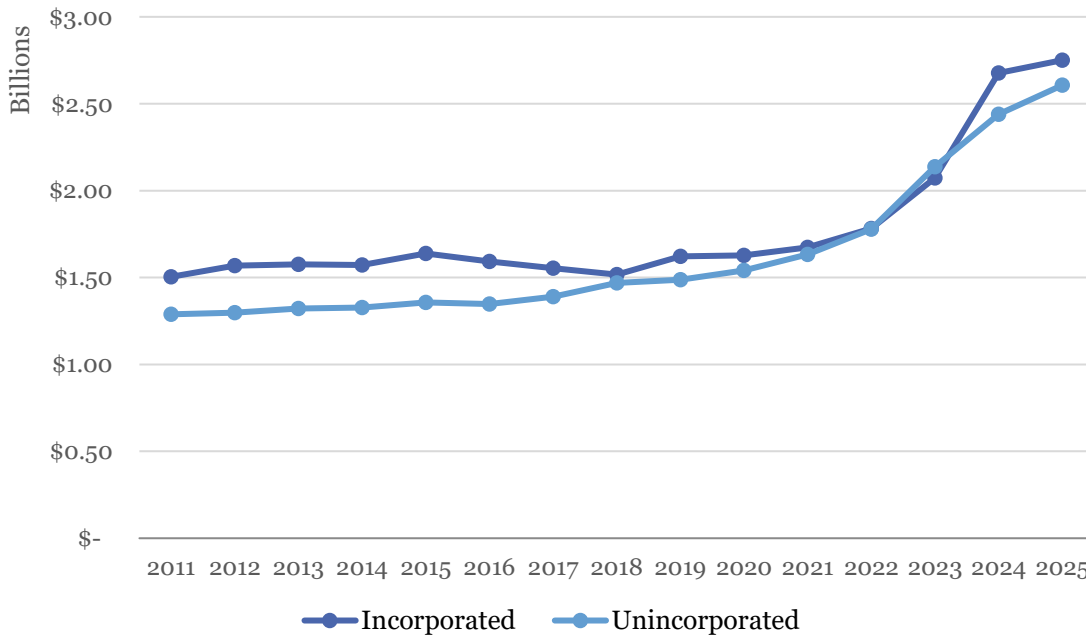
[The property tax from fire services accounts for approximately 3.46% of total revenues.](#)

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# Revenue Sources and Assumptions



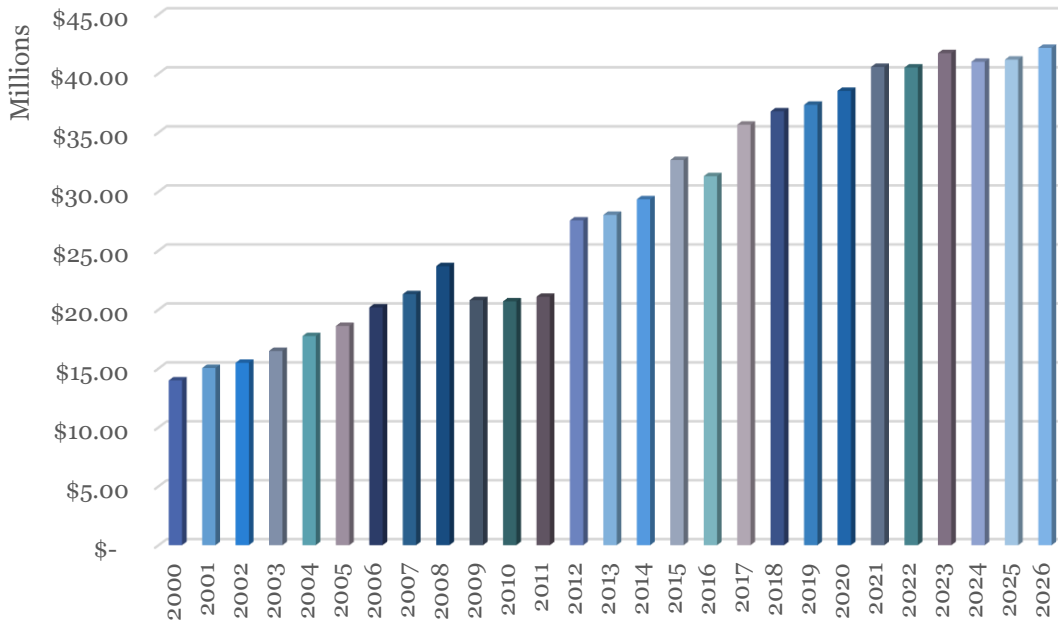
**FIGURE 9 - COUNTY-WIDE DIGEST HISTORY**



**FIGURE 10 - DIGEST HISTORY - INCORPORATED VS UNINCORPORATED**

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# Revenue Sources and Assumptions



**FIGURE 11 - PROPERTY TAX REVENUE HISTORY**

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.

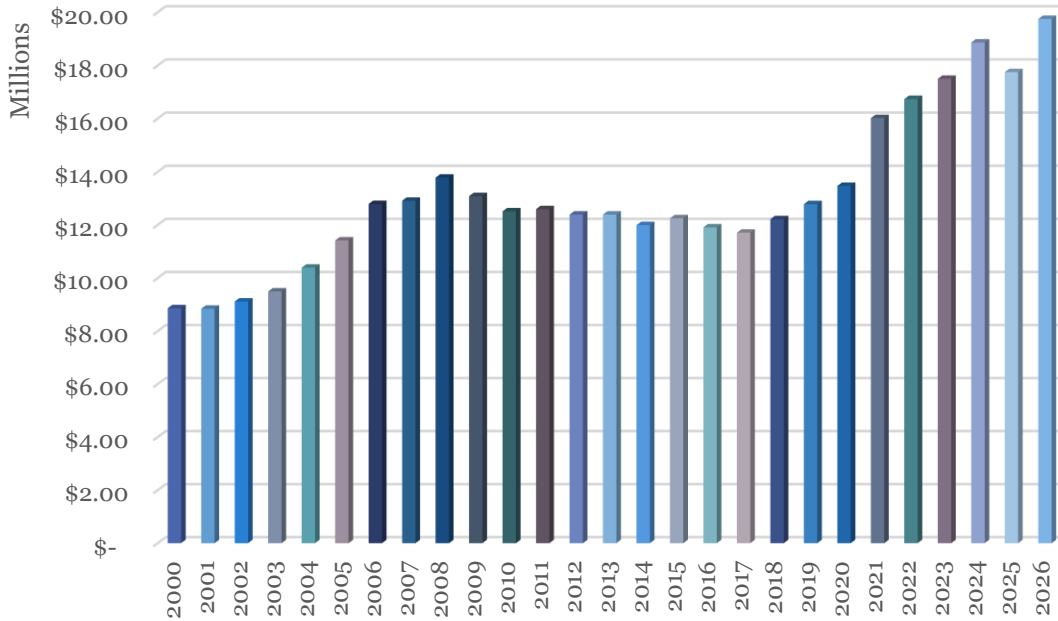
LOST accounts for approximately 11.68% of total revenues.

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. While the next proposed SPLOST will not appear on the referendum until November of 2025, a fund has been set up in anticipation of a continuation of that tax.

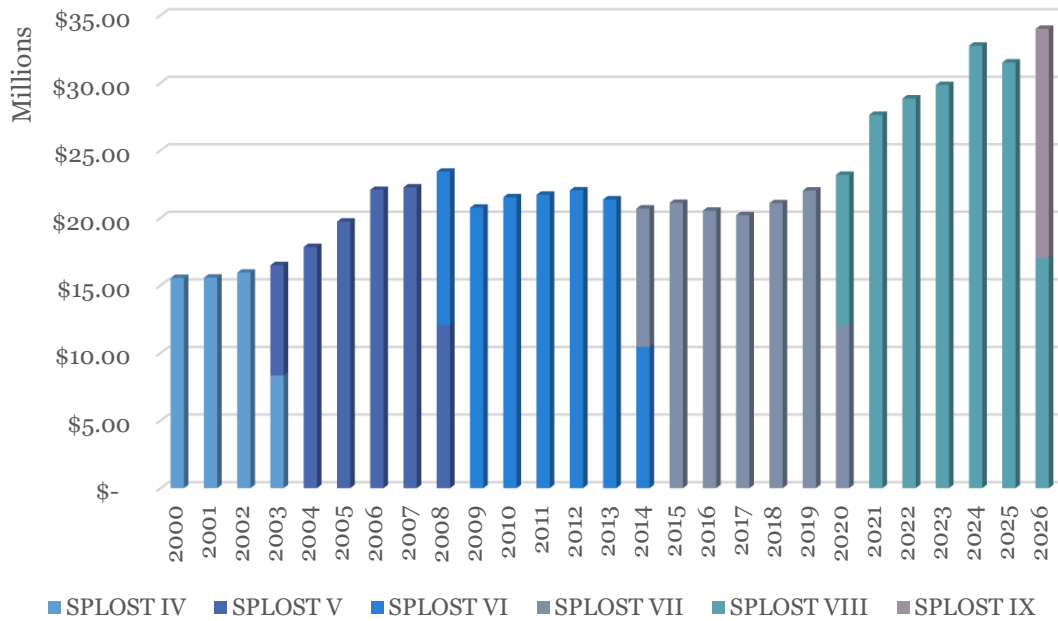
SPLOST accounts for approximately 20.11% of total revenues.

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# Revenue Sources and Assumptions



**FIGURE 12 - LOST HISTORY**



**FIGURE 13 - SPLOST HISTORY**



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# Revenue Sources and Assumptions

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.

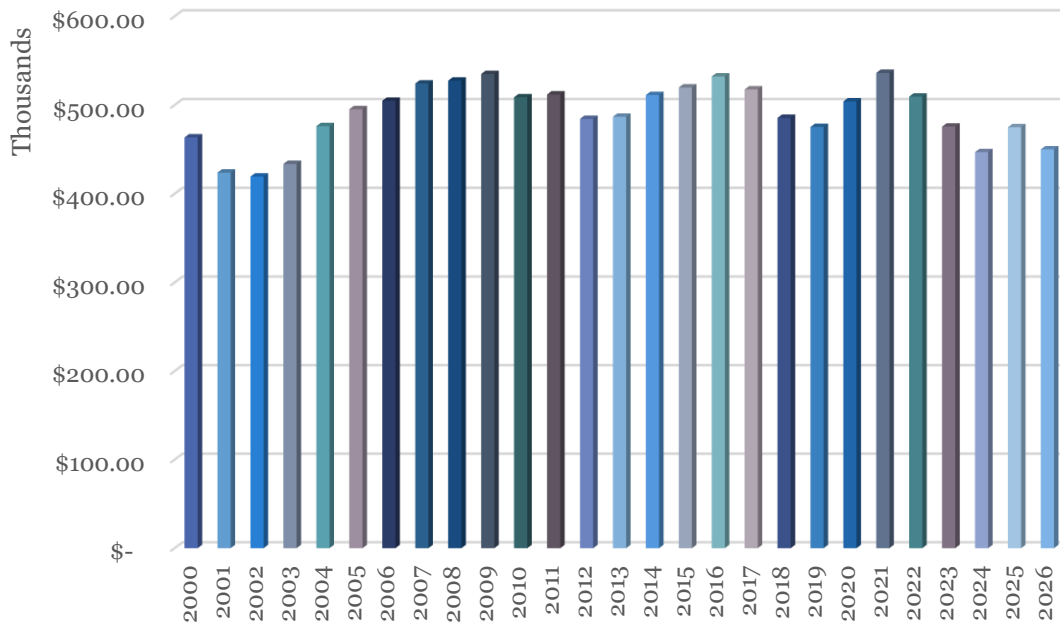
TSPLOST accounts for approximately 3.08% of total revenues.

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 0.27% of total revenues.

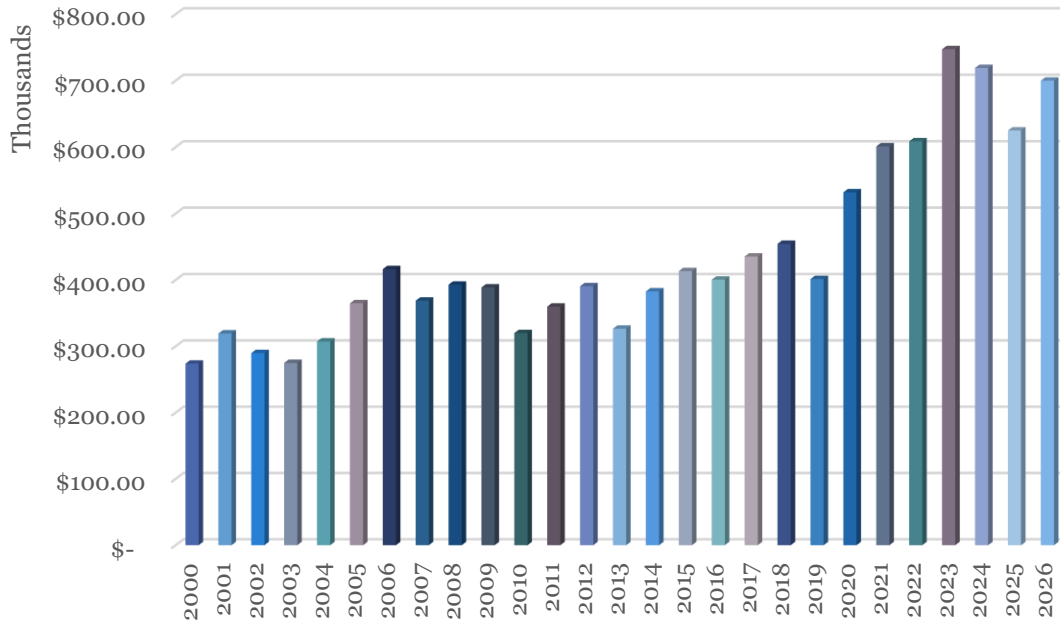
Occupation Tax – (OCGA §48-13) – This tax, commonly referred to as a business license, is actually a tax on the gross receipts of businesses operating in the unincorporated area of Lowndes County. The tax year runs from June 1 through May 31 and revenues are based on historic trends, records for operating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

Occupation tax revenues account for 0.41% total revenues.



**FIGURE 14 - ALCOHOLIC BEVERAGE EXCISE TAX HISTORY**

# Revenue Sources and Assumptions



**FIGURE 15 - OCCUPATION 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.

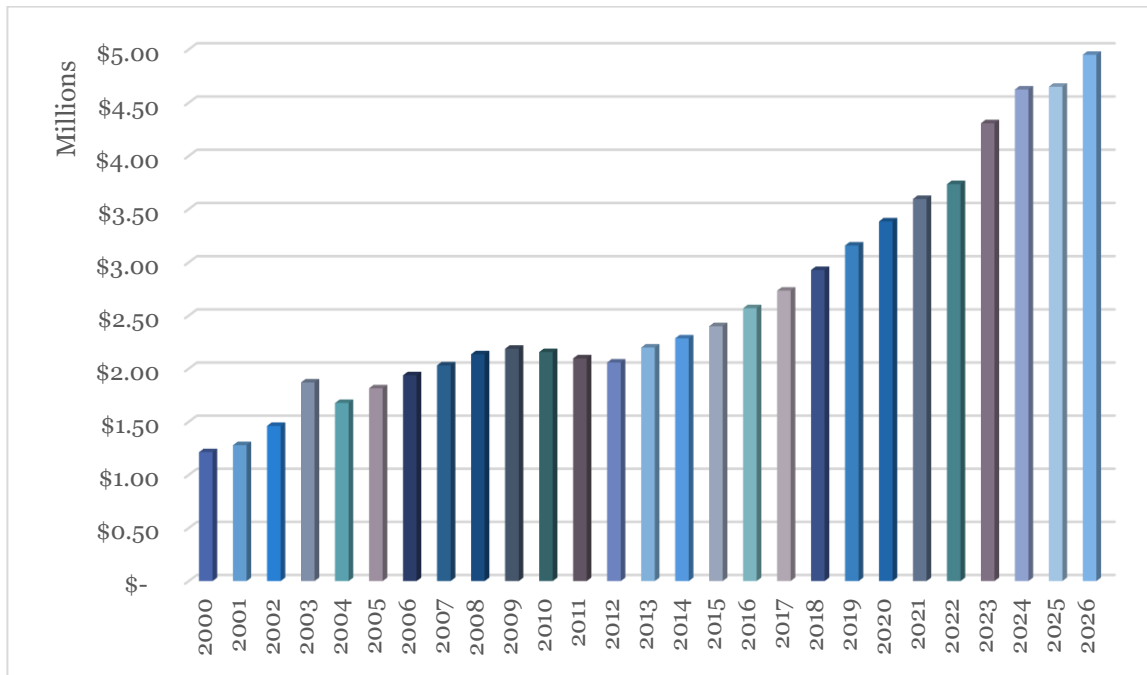
The Insurance premium tax accounts for 2.93% of total revenues.

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.

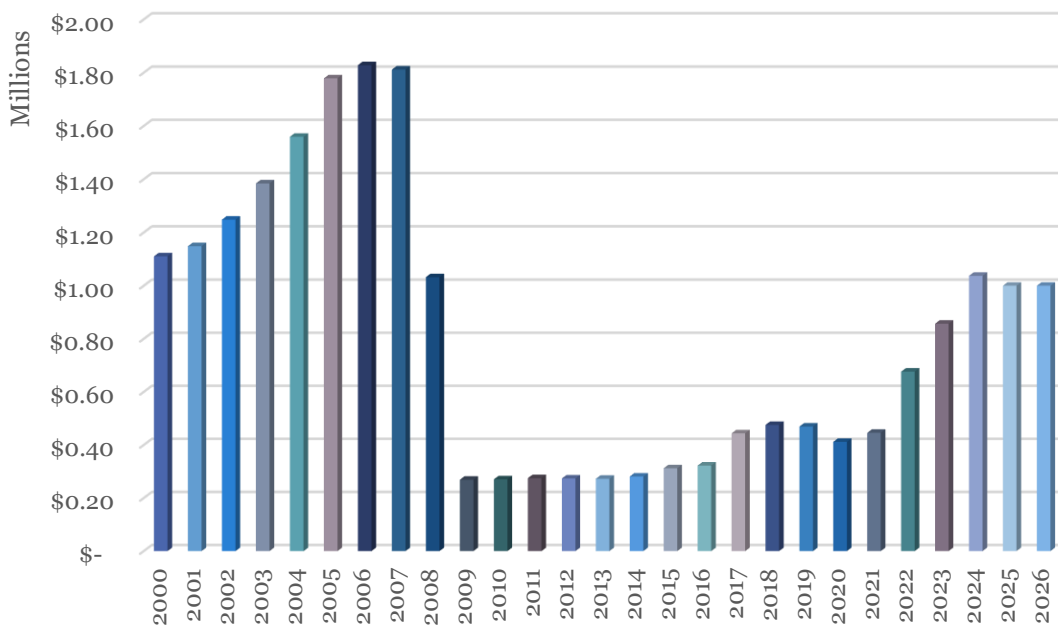
Accommodation Excise Tax accounts for 0.59% of total revenues.

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# Revenue Sources and Assumptions



**FIGURE 16 - INSURANCE PREMIUM TAX HISTORY**



**FIGURE 17 - ACCOMMODATION EXCISE TAX HISTORY**

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## Revenue Sources and Assumptions

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 line is based on the user shares of budgeted expenditures as requested by the advisory committee.

Revenues account for 0.47% of total revenues.

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 0.31% 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 0.83% of total revenues.

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.

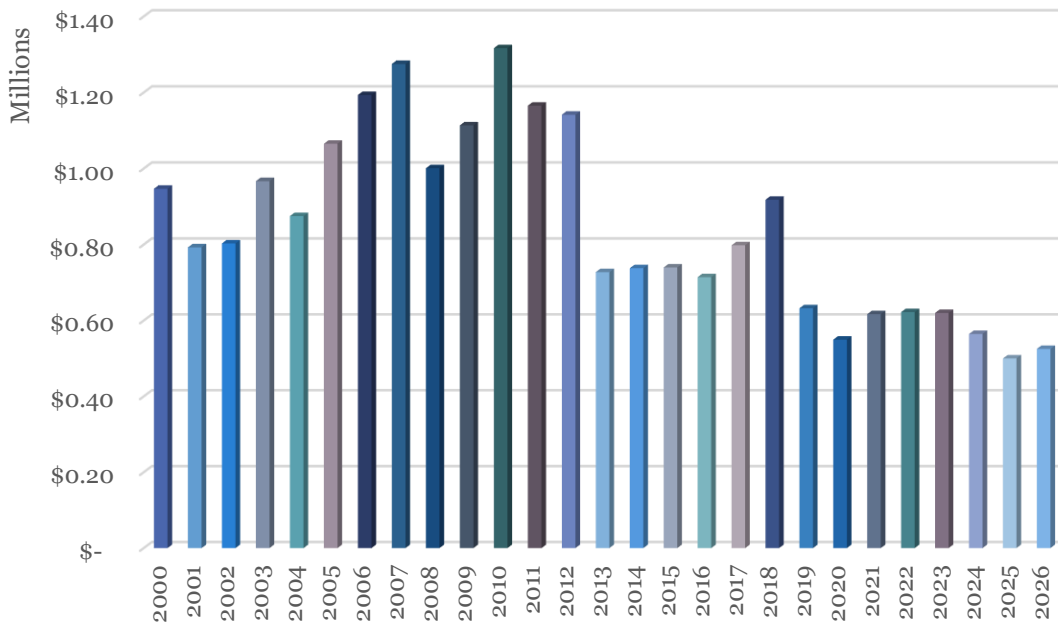
As a whole, these revenues represent 0.10% of total revenues.

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.

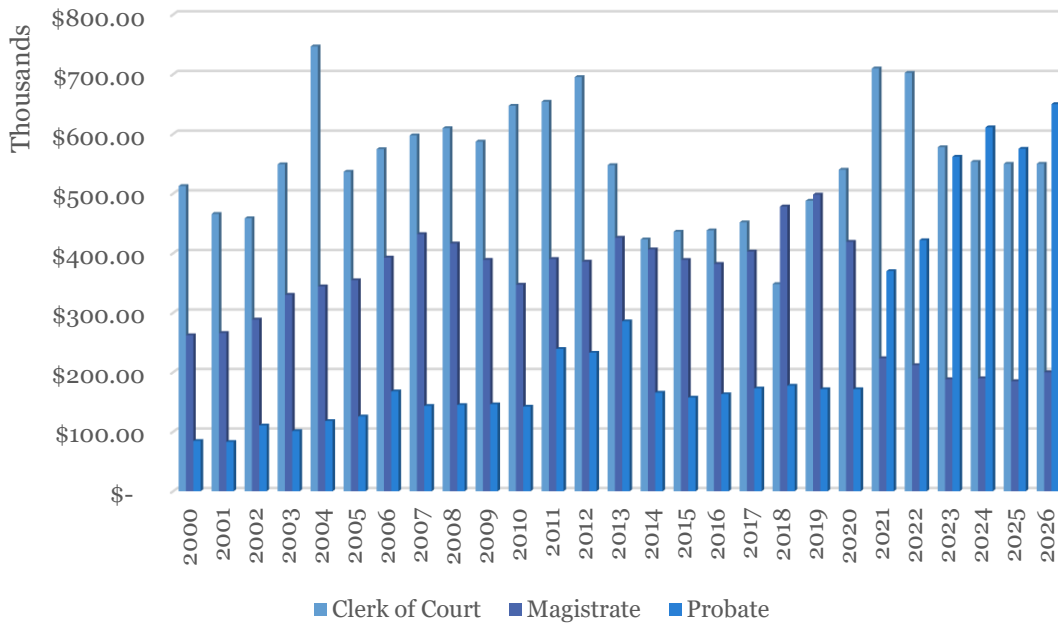
Commissary fees make up 0.16% of total revenues.

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# Revenue Sources and Assumptions

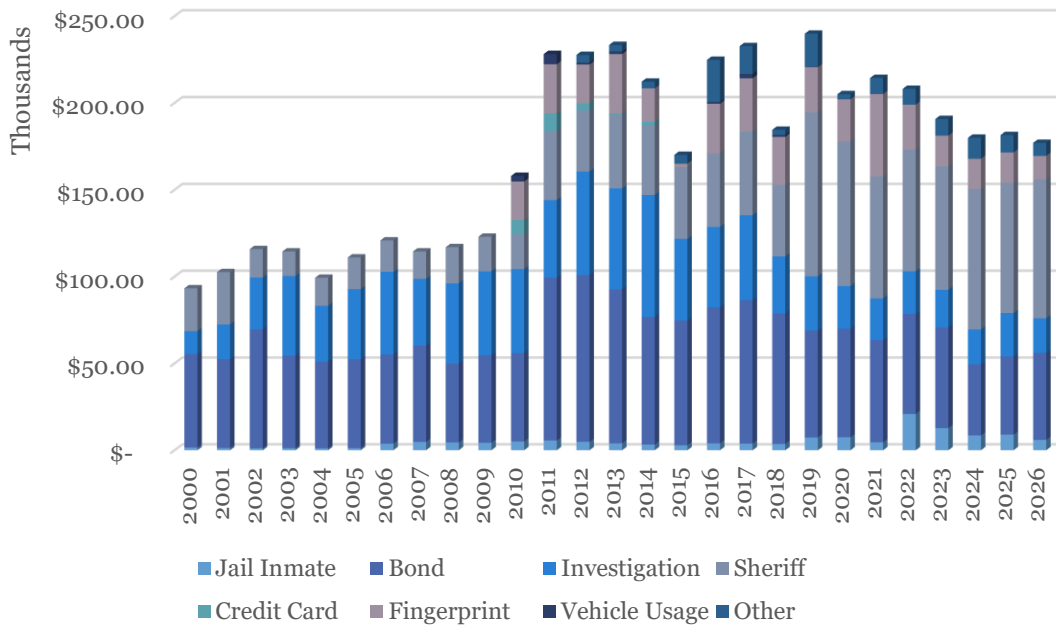


**FIGURE 18 - PRISONER HOUSING HISTORY**

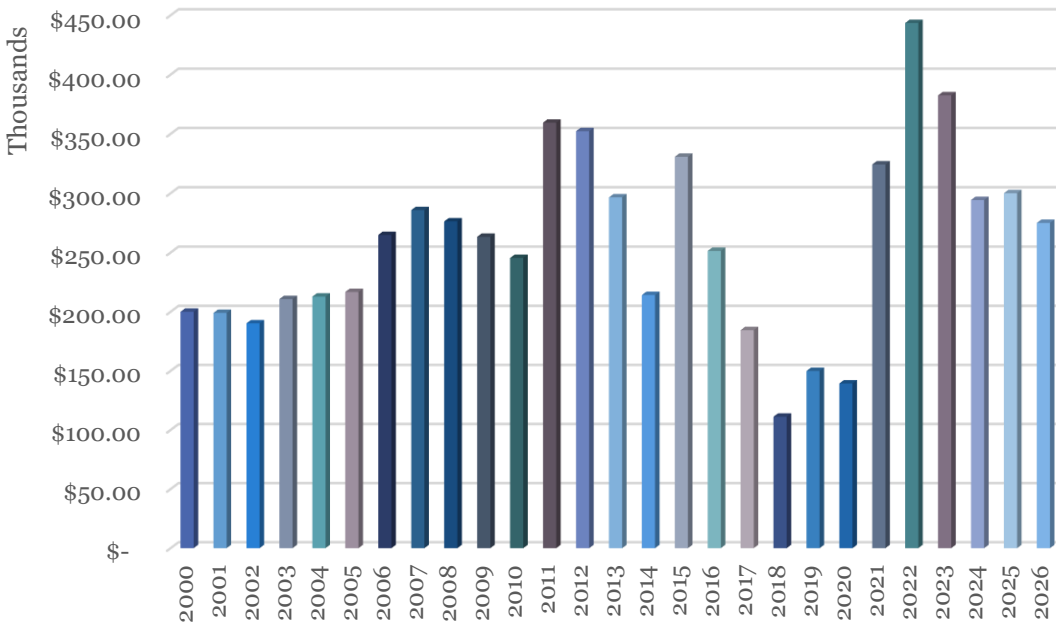


**FIGURE 19 - COURT FEE HISTORY**

# Revenue Sources and Assumptions



**FIGURE 20 - SHERIFF'S OFFICE FEE HISTORY**



**FIGURE 21 - COMMISSARY FEE HISTORY**

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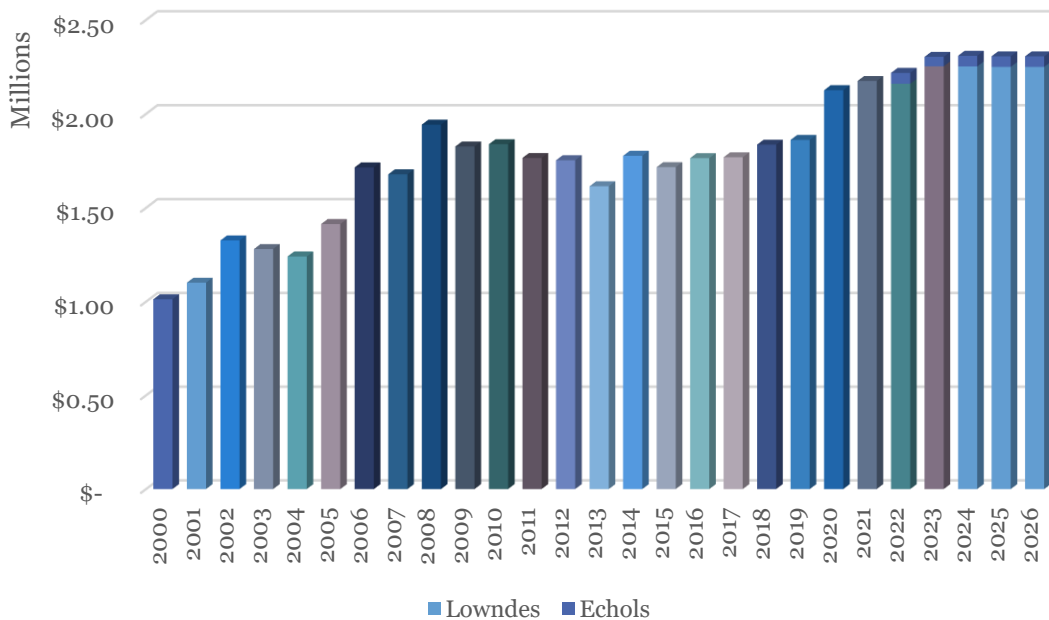
# Revenue Sources and Assumptions

**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 1.33% 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 0.65% of total revenues.



**FIGURE 22 - 911 SURCHARGE HISTORY**

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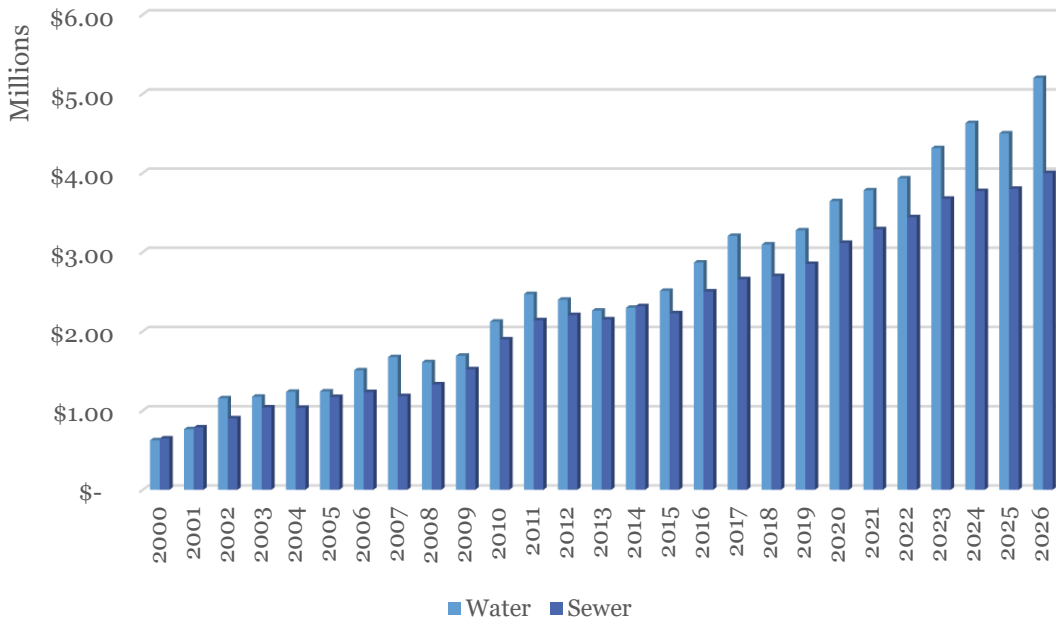
# Revenue Sources and Assumptions

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 0.50% 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 5.44% of total revenues.



**FIGURE 23 - 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 4.27% 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 1.90% of total revenues.

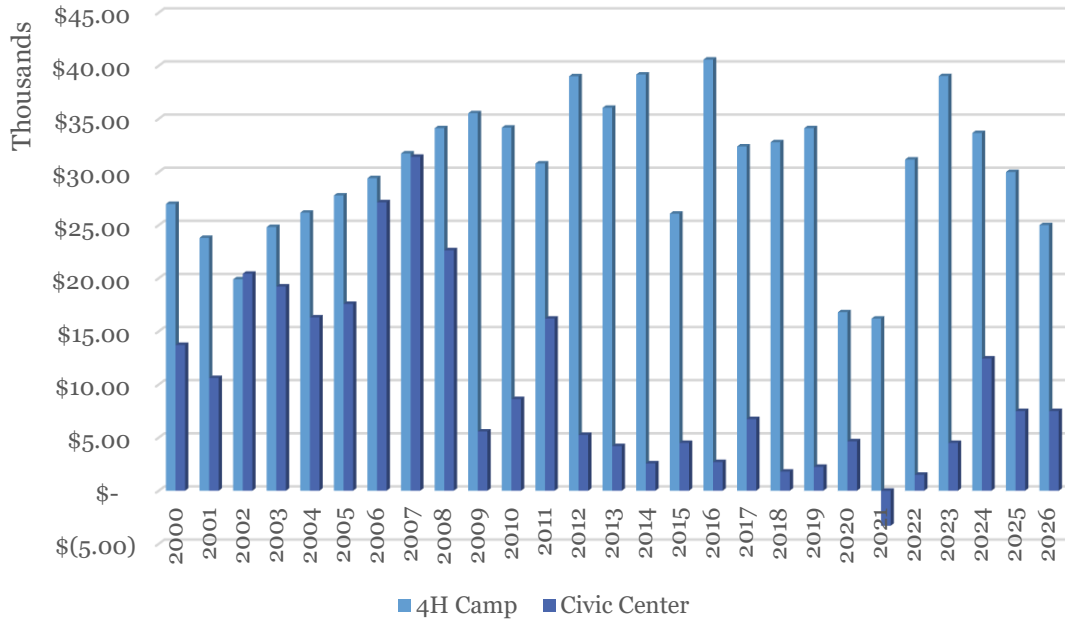
Solid Waste Host Fee – Lowndes County receives revenues as the host county from a private landfill company. Revenue projections are based on changes in rates as well as historical trends on tonnage.

Solid waste host fees account for 0.53% of total revenues.

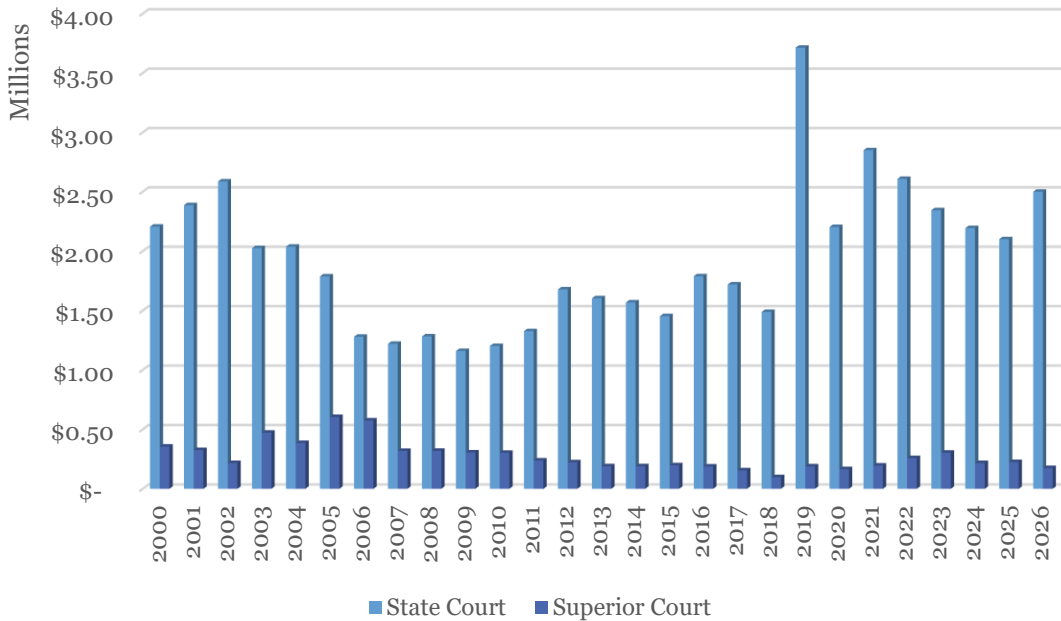
*The Revenue Sources and Assumptions reviewed and recapped 83.95% of revenues included in the County's budget.*

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# Revenue Sources and Assumptions



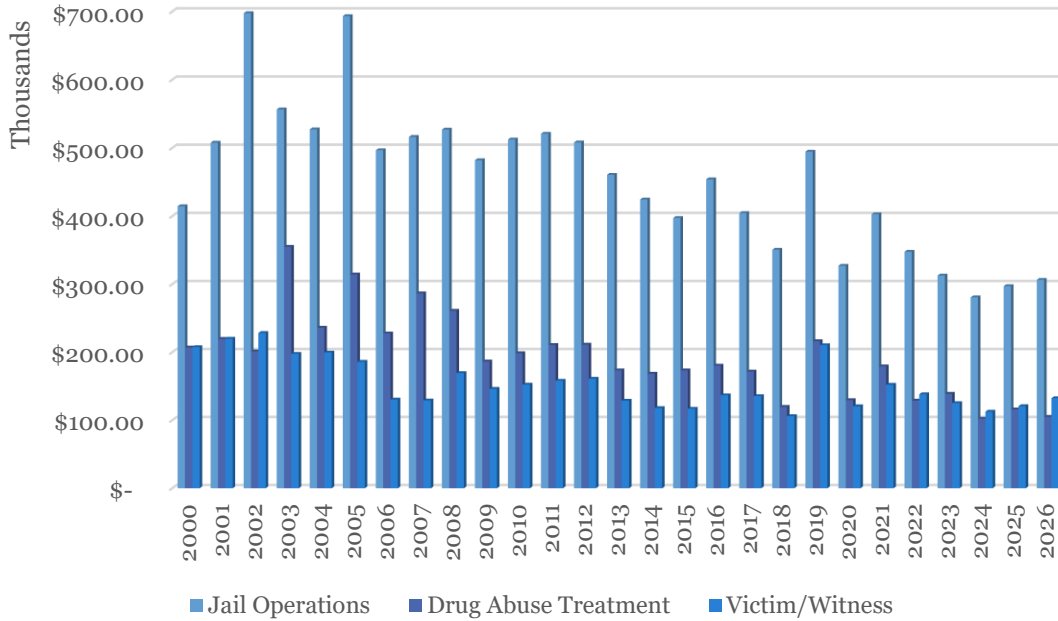
**FIGURE 24 - 4H CAMP AND CIVIC CENTER RENTAL HISTORY**



**FIGURE 25 - GENERAL FUND FINE HISTORY**

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# Revenue Sources and Assumptions



**FIGURE 26 - JAIL OPERATIONS, DRUG ABUSE TREATMENT AND VICTIM/WITNESS FINE HISTORY**

## Expenditures/Expenses by Function – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>General Fund:</b>							
General Government	12,476	11,923	23,027	13,004	15,160	12,608	(3.04)%
Judicial	7,467	7,938	7,868	8,405	8,576	8,338	(0.80)%
Public Safety	23,805	26,767	30,771	29,103	31,034	30,786	5.78%
Public Works	9,127	11,345	12,293	8,441	11,000	8,777	3.98%
Health & Welfare	738	960	869	945	994	919	(2.73)%
Culture & Recreation	5,293	5,616	6,397	5,461	5,561	6,311	15.57%
Housing & Development	3,482	3,677	4,331	3,512	3,512	4,162	18.51%
Operating Transfers	1,149	2,168	2,345	1,233	1,233	2,027	64.42%
	63,538	70,393	87,903	70,105	77,070	73,929	5.45%
<b>Commissary Fund:</b>							
Public Safety	1,903	1,674	1,696	1,600	1,691	1,598	(0.14)%
	1,903	1,674	1,696	1,600	1,691	1,598	(0.14)%
<b>State Seizure Fund:</b>							
Public Safety	778	1,320	625	-	-	-	0.00%
	778	1,320	625	-	-	-	0.00%
<b>Federal Seizure Fund:</b>							
Public Safety	-	79	26	-	-	-	0.00%
	-	79	26	-	-	-	0.00%
<b>Law Library Fund:</b>							
Judicial	66	60	90	100	100	100	0.00%
	66	60	90	100	100	100	0.00%
<b>Accommodation Fund:</b>							
Culture & Recreation	97	123	148	143	143	143	0.00%
Housing & Development	290	370	445	429	429	429	0.00%
Operating Transfers	290	370	445	429	429	429	0.00%
	676	864	1,037	1,000	1,000	1,000	0.00%
<b>Intergov Grant Fund:</b>							
General Government	-	-	-	1,000	1,000	1,000	0.00%
Judicial	700	1,262	1,090	357	370	453	27.16%
Public Safety	331	147	39	-	-	-	0.00%
Public Works	4	4	797	-	-	-	0.00%
Housing & Development	-	-	7,582	-	-	-	0.00%
Operating Transfers	6	-	-	-	-	-	0.00%
	1,040	1,413	9,507	1,357	1,370	1,453	7.14%
<b>Jail Operations Fund:</b>							
Public Safety	348	211	275	290	303	306	5.81%
	348	211	275	290	303	306	5.81%

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## Expenditures/Expenses by Function – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Drug Abuse Treat Fund:</b>							
Judicial	62	69	73	61	61	61	(0.02)%
Health & Welfare	100	-	25	-	-	-	0.00%
	162	69	98	61	61	61	(0.02)%
<b>Emergency Comm Fund:</b>							
Public Safety	3,726	4,710	3,783	4,124	4,233	3,990	(3.25)%
Public Works	51	53	50	57	61	64	12.35%
Operating Transfers	160	160	160	160	160	192	20.00%
	3,937	4,922	3,994	4,341	4,454	4,246	(2.19)%
<b>ARP Recovery Fund:</b>							
Public Safety	-	94	25	-	-	-	0.00%
Public Works	-	169	6,350	-	-	-	0.00%
	-	264	6,380	-	-	-	0.00%
<b>Victim/Witness Fund:</b>							
Judicial	235	243	240	244	244	245	0.33%
	235	243	240	244	244	245	0.33%
<b>Special Services Fund:</b>							
General Government	492	324	34	75	75	50	(33.33)%
Public Safety	322	504	270	347	427	409	17.74%
Public Works	129	110	144	125	126	68	(46.06)%
Culture & Recreation	70	70	70	70	70	70	0.00%
Housing & Development	1,221	1,257	1,293	1,421	1,470	1,402	(1.35)%
Operating Transfers	325	325	325	325	325	300	(7.69)%
	2,559	2,591	2,135	2,363	2,492	2,298	(2.76)%
<b>Fire Services Fund:</b>							
Public Safety	6,218	6,101	9,406	8,535	7,621	7,296	(14.52)%
Public Works	118	390	490	351	378	353	0.42%
	6,336	6,491	9,896	8,886	7,999	7,997	(10.00)%
<b>SPLOST VII Fund:</b>							
Public Works	1,892	1,054	210	-	-	-	0.00%
Operating Transfers	-	-	194	-	-	-	0.00%
	1,892	1,054	404	-	-	-	0.00%
<b>SPLOST VIII Fund:</b>							
Public Works	21,210	27,190	27,707	31,500	31,500	17,000	(46.03)%
	21,210	27,190	27,707	31,500	31,500	17,000	(46.03)%
<b>SPLOST IX Fund:</b>							
Public Works	-	-	-	-	-	17,000	100.00%
	-	-	-	-	-	17,000	100.00%

## Expenditures/Expenses by Function – All Funds (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>TSPLOST Fund:</b>							
Public Works	7,100	4,644	6,154	5,200	5,200	5,200	0.00%
	7,100	4,644	6,154	5,200	5,200	5,200	0.00%
<b>Public Road Fund:</b>							
Public Works	1,322	1,212	1,353	1,300	1,300	2,500	92.31%
	1,322	1,212	1,353	1,300	1,300	2,500	92.31%
<b>CDBG – CV Fund:</b>							
Health & Welfare	-	1,623	13,653	-	-	-	0.00%
	-	1,623	13,653	-	-	-	0.00%
<b>Water/Sewer Fund:</b>							
Public Works	8,498	9,919	12,207	9,639	9,868	9,783	1.49%
Operating Transfers	450	450	450	450	450	1,448	221.78%
Non-operating	93	74	50	25	25	12	(52.19)%
	9,041	10,443	12,707	10,114	10,373	11,243	11.16%
<b>Landfill Fund:</b>							
Public Works	292	400	1,080	425	424	427	0.54%
Operating Transfers	150	150	150	150	150	150	0.00%
	442	550	1,230	575	574	577	0.40%
<b>Tax Lighting Fund:</b>							
Housing & Development	395	425	476	475	475	497	4.68%
	395	425	476	475	475	497	4.68%
<b>Inspections Fund:</b>							
Housing & Development	-	-	2,347	752	762	642	(14.56)%
Operating Transfers	-	-	-	-	-	150	100.00%
	-	-	2,347	752	762	792	5.39%
<b>Quiet Pines Fund:</b>							
Culture & Recreation	-	196	1,803	935	1,034	853	(8.71)%
	-	196	1,803	935	1,034	853	(8.71)%
<b>Equipment Fund:</b>							
Public Works	3,155	5,268	8,148	3,529	3,729	5,751	62.99%
Non-operating	991	1,257	1,286	-	-	1,300	100.00%
	4,146	6,525	9,434	3,529	3,729	7,051	99.83%
<b>Health Insurance Fund:</b>							
General Government	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%
	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%

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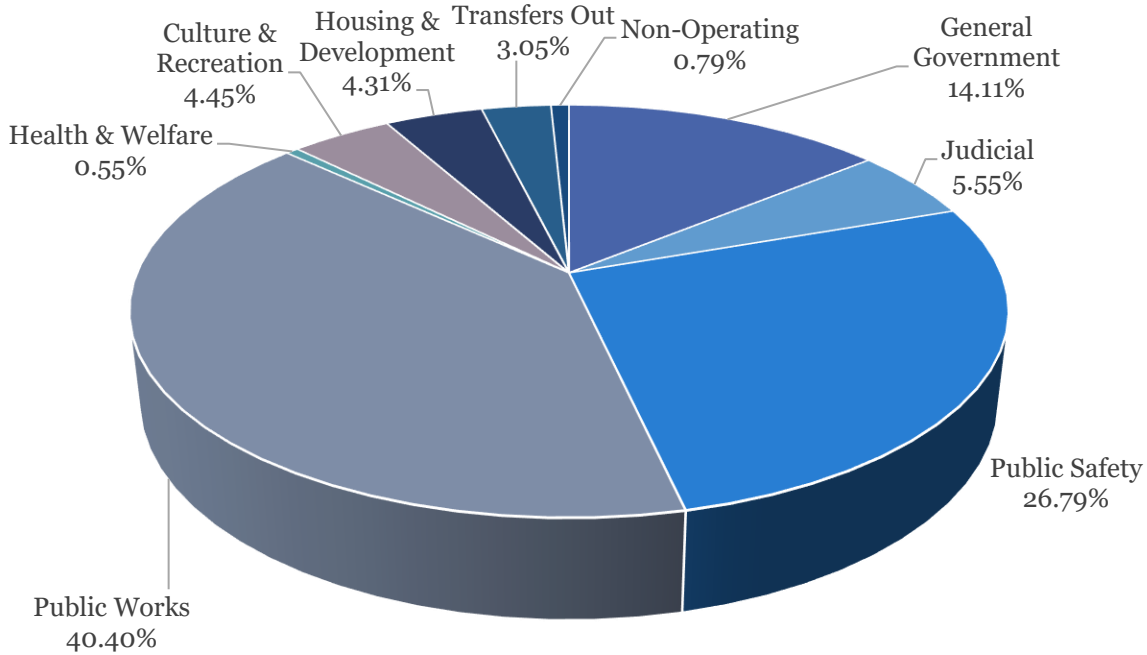
[www.lowndescounty.com](http://www.lowndescounty.com)

## Expenditures/Expenses by Function – All Funds (\$1,000s)

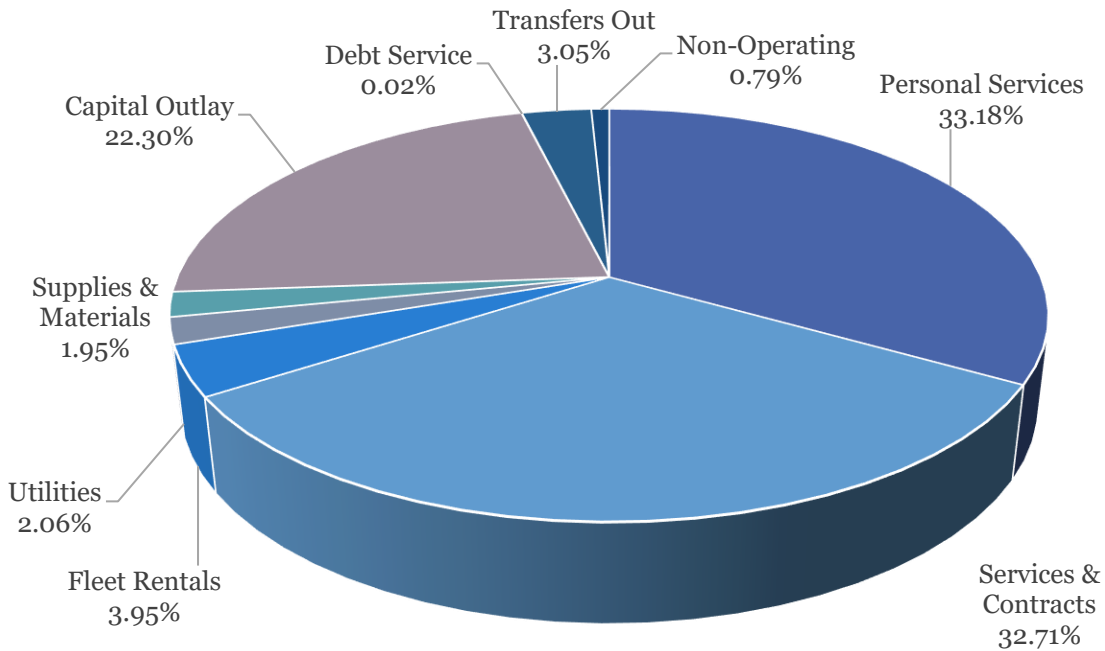
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Workers Comp Fund:</b>							
General Government	362	856	954	495	587	557	12.51%
	362	856	954	495	587	557	12.51%
<b>Technology Fund:</b>							
General Government	842	800	919	945	981	1,022	8.09%
	842	800	919	945	981	1,022	8.09%
<b>All Funds:</b>							
General Government	22,2087	22,043	32,619	24,139	27,227	23,370	(3.18)%
Judicial	8,530	9,572	9,362	9,167	9,351	9,197	0.33%
Public Safety	37,430	41,606	46,922	43,999	45,308	44,384	0.87%
Public Works	52,897	61,758	76,983	60,568	63,615	66,923	10.49%
Health & Welfare	838	2,583	14,547	945	994	919	(2.73)%
Culture & Recreation	5,459	6,006	8,418	6,608	6,807	7,377	11.63%
Housing & Development	5,388	5,729	16,469	6,589	6,648	7,132	8.25%
Operating Transfers	2,530	3,623	4,069	2,747	2,747	5,045	83.68%
Non-operating	1,084	1,330	1,336	25	25	1,312	5127.09%
	136,363	154,250	210,726	154,785	162,723	165,659	7.02%

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# Expenditure/Expense Charts – All Funds



**FIGURE 27 - EXPENDITURES/EXPENSES BY FUNCTION - ALL FUNDS**



**FIGURE 28 - EXPENDITURES/EXPENSES BY TYPE - ALL FUNDS**

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## Fund Balance/Fund Equity (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>General Fund:</b>						
Beginning	32,970	37,770	38,043	28,776	28,776	0.00%
Additions	68,337	70,666	78,636	70,105	73,929	5.45%
Subtractions	(63,538)	(70,393)	(87,903)	(70,105)	(73,929)	5.45%
Ending	37,770	38,043	28,776	28,776	28,776	0.00%
<b>Commissary Fund: (1)</b>						
Beginning	760	642	507	443	493	11.29%
Additions	1,785	1,539	1,633	1,650	1,625	(1.52)%
Subtractions	(1,903)	(1,674)	(1,696)	(1,600)	(1,598)	(0.01)%
Ending	642	507	443	493	521	5.68%
<b>State Seizure Fund:</b>						
Beginning	591	915	388	401	401	0.00%
Additions	1,102	793	638	-	-	0.00%
Subtractions	(778)	(1,320)	(625)	-	-	0.00%
Ending	915	388	401	401	401	0.00%
<b>Federal Seizure Fund:</b>						
Beginning	-	51	-	-	-	0.00%
Additions	51	54	(26)	-	-	0.00%
Subtractions	-	(79)	-	-	-	0.00%
Ending	51	26	-	-	-	0.00%
<b>Law Library Fund:</b>						
Beginning	507	532	568	557	557	0.00%
Additions	91	96	80	100	100	0.00%
Subtractions	(66)	(60)	(90)	(100)	(100)	0.00%
Ending	532	568	557	557	557	0.00%
<b>Accommodation Fund:</b>						
Beginning	-	-	-	-	-	0.00%
Additions	676	864	1,037	1,000	1,000	0.00%
Subtractions	(676)	(864)	(1,037)	(1,000)	(1,000)	0.00%
Ending	-	-	-	-	-	0.00%
<b>Intergov Grant Fund:</b>						
Beginning	6	-	-	-	-	0.00%
Additions	1,034	1,413	9,507	1,357	1,453	7.07%
Subtractions	(1,040)	(1,413)	(9,507)	(1,357)	(1,453)	7.07%
Ending	-	-	-	-	-	0.00%
<b>Jail Operations Fund:</b>						
Beginning	17	18	119	125	133	6.40%
Additions	348	313	281	297	307	3.37%
Subtractions	(348)	(211)	(275)	(290)	(306)	(5.52)%
Ending	18	119	125	133	133	0.00%

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## Fund Balance/Fund Equity (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Drug Abuse Treat: (2)</b>						
Beginning	28	5	87	99	161	62.63%
Additions	138	151	110	123	111	(9.76)%
Subtractions	(162)	(69)	(98)	(61)	(61)	0.00%
Ending	4	87	99	161	211	31.06%
<b>Emergency Comm:</b>						
Beginning	247	576	807	87	87	0.00%
Additions	4,265	5,153	3,274	4,341	4,246	(2.19)%
Subtractions	(3,937)	(4,922)	(3,994)	(4,341)	(4,246)	(2.19)%
Ending	576	807	87	87	87	0.00%
<b>ARP Recovery Fund:</b>						
Beginning	11,402	-	-	-	-	0.00%
Additions	-	264	6,380	-	-	0.00%
Subtractions	-	(264)	(6,380)	-	-	0.00%
Ending	11,402	-	-	-	-	0.00%
<b>Victim/Witness: (3)</b>						
Beginning	135	102	70	24	(33)	(237.50)%
Additions	202	211	193	187	194	3.74%
Subtractions	(235)	(243)	(240)	(244)	(245)	0.40%
Ending	102	70	24	(33)	(84)	154.55%
<b>Special Services: (4)</b>						
Beginning	5,577	5,372	5,918	6,516	7,157	9.84%
Additions	2,354	3,136	2,735	3,004	3,374	12.32%
Subtractions	(2,559)	(2,591)	(2,135)	(2,363)	(2,298)	(2.75)%
Ending	5,372	5,917	6,516	7,157	8,232	15.02%
<b>Fire Services Fund: (5)</b>						
Beginning	-	1,311	2,550	1,531	1,535	0.26%
Additions	7,647	7,730	8,878	8,890	9,515	7.03%
Subtractions	(6,336)	(6,491)	(9,896)	(8,886)	(7,997)	(10.00)%
Ending	1,311	2,550	1,531	1,535	3,053	98.89%
<b>SPLOST VII Fund:</b>						
Beginning	3,333	1,442	400	-	-	0.00%
Additions	1	12	4	-	-	0.00%
Subtractions	(1,892)	(1,054)	(404)	-	-	0.00%
Ending	1,442	400	-	-	-	0.00%
<b>SPLOST VIII Fund:</b>						
Beginning	12,286	19,924	22,885	28,710	28,710	0.00%
Additions	28,848	30,150	33,532	31,500	17,000	(46.03)%
Subtractions	(21,210)	(27,190)	(27,710)	(31,500)	(17,000)	46.03%
Ending	19,924	22,885	28,710	28,710	28,710	0.00%

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## Fund Balance/Fund Equity (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>SPLOST IX Fund:</b>						
Beginning	-	-	-	-	-	0.00%
Additions	-	-	-	-	17,000	100.00%
Subtractions	-	-	-	-	(17,000)	(100.00)%
Ending	-	-	-	-	-	0.00%
<b>TSPLOST Fund:</b>						
Beginning	(22)	405	1,232	808	808	0.00%
Additions	7,527	5,472	5,730	5,200	5,200	0.00%
Subtractions	(7,100)	(4,664)	(6,154)	(5,200)	(5,200)	0.00%
Ending	405	1,232	808	808	808	0.00%
<b>Public Roads Fund:</b>						
Beginning	1,368	1,259	1,282	2,924	2,924	0.00%
Additions	1,212	1,235	2,994	1,300	2,500	92.31%
Subtractions	(1,322)	(1,212)	(1,323)	(1,300)	(2,500)	92.31%
Ending	1,259	1,282	2,924	2,924	2,924	0.00%
<b>CDBG – CV Fund:</b>						
Beginning	-	-	-	-	-	0.00%
Additions	-	1,623	13,653	-	-	0.00%
Subtractions	-	1,623	(13,653)	-	-	0.00%
Ending	-	-	-	-	-	0.00%
<b>Water/Sewer Fund:</b>						
Beginning	57,465	58,957	59,695	62,211	62,581	5.95%
Additions	10,533	11,182	15,223	10,484	11,374	8.49%
Subtractions	(9,041)	(10,443)	(12,207)	(10,114)	(11,243)	11.16%
Ending	58,957	59,696	62,211	62,581	62,713	2.11%
<b>Landfill Fund: (6)</b>						
Beginning	1,937	2,416	2,713	2,465	2,789	13.14%
Additions	922	846	982	900	900	0.00%
Subtractions	(442)	(550)	(1,230)	(575)	(577)	0.00%
Ending	2,416	2,713	2,465	2,789	3,112	11.58%
<b>Tax Lighting Fund: (7)</b>						
Beginning	17	61	95	113	131	15.93%
Additions	439	459	491	493	498	1.01%
Subtractions	(395)	(425)	(473)	(475)	(497)	4.63%
Ending	61	95	113	131	131	0.00%
<b>Inspections Fund: (8)</b>						
Beginning	-	-	-	-	98	100.00%
Additions	-	-	2,347	850	1,100	29.41%
Subtractions	-	-	(2,347)	(752)	(792)	5.32%
Ending	-	-	-	98	406	314.29%

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## Fund Balance/Fund Equity (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Percent Change
<b>Quiet Pines Fund: (9)</b>						
Beginning	-	-	16	-	(452)	100.00%
Additions	-	212	1,786	483	853	76.60%
Subtractions	-	(196)	(1,803)	(935)	(853)	(8.77)%
Ending	-	16	-	(452)	(452)	0.00%
<b>Equipment Fund: (10)</b>						
Beginning	1,566	1,304	181	1	73	7200%
Additions	3,884	5,402	9,254	3,601	7,090	96.89%
Subtractions	(4,146)	(6,525)	(9,434)	(3,529)	(7,051)	99.80%
Ending	1,304	181	1	73	110	50.68%
<b>Health Insurance: (11)</b>						
Beginning	701	670	1,103	1,216	1,416	16.45%
Additions	8,005	8,572	7,798	8,820	8,195	(7.09)%
Subtractions	(8,036)	(8,139)	(7,685)	(8,620)	(8,134)	(5.64)%
Ending	670	1,103	1,216	1,416	1,477	4.31%
<b>Workers Comp: (12)</b>						
Beginning	411	446	904	437	459	5.03%
Additions	397	1,313	488	517	508	(1.74)%
Subtractions	(362)	(856)	(924)	(495)	(557)	12.53%
Ending	446	904	437	459	410	(10.68)%
<b>Technology Fund:</b>						
Beginning	298	278	780	795	795	0.00%
Additions	822	1,302	934	945	1,022	8.15%
Subtractions	(842)	(800)	(919)	(945)	(1,022)	8.15%
Ending	278	780	795	795	795	0.00%

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## Fund Balance/Fund Equity

1 – Commissary Fund – Costs in the Commissary Fund are partially driven by jail population. Another major cost factor in the fund is electricity. Savings from the ABM project are beginning to have positive effects on the fund.

2 – Drug Abuse Treatment Fund – Health of this fund have improved due to moving LODAC funding into the General Fund. While fines have not significantly improved, the various accountability courts do not require the full amount of revenues to cover the matches currently.

3 – Victim/Witness Fund – Like the Drug Abuse Treatment Fund, fine revenues have not significantly improved. The fund cannot currently support the amount required by the District Attorney and the Solicitor. During the budget meetings, staff addressed this concern with both offices. A solution will be determined during the coming budget year.

4 – Special Services Fund – This fund accounts for unincorporated revenues and expenditures only. While expenditures remain relatively stable, increases in the insurance premium tax and accommodation excise tax have helped improve the fund balance.

5 – Fire Services Fund – When Lowndes County began to expand fire services and move to full-time manning rather than a volunteer service, a millage was set up in the unincorporated area. The Board made a commitment to set a millage and hold that for at least five years to get the fund started. As operations come fully online, the amount needed for operations continues to increase. With budget year 2026, capital outlay was moved to an anticipated SPLOST IX fund rather that coming directly from the Fire Services Fund, leading to an anticipated increase in fund balance.

6 – Landfill Fund – Fund balance continues to grow in this fund. The county plans to continue to expand the litter and beautification programs throughout the unincorporated area.

7 – 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 fund and determine when another rate adjustment is warranted.

8 – Inspections Fund – The was a new fund in 2024. As the fund becomes more established, rates will be adjusted so that they better reflect costs.

9 – Quiet Pines Golf Course Fund – This was a new fund in 2024. While it has needed some support from the General Fund, the plan was for the fund to become less reliant on that support. During 2025, Hurricane Helene caused severe damage to the building and operations have been limited until repairs can be made.

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## Fund Balance/Fund Equity

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

11 – 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.

12 – Workers Compensation Fund – The fund balance in the Workers Compensation Fund has decreased slightly due to some large payouts over the past two years. The fund is still at healthy levels with an experience rate below state levels.

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## Debt Service

### Long-Term Debt:

	Balance at 7/1/23	Additions	Reductions	Balance at 6/30/24	Amount Due in One Year
<b>Governmental Activities:</b>					
Lease – General Fund	481,718	-	481,718	-	-
Lease – Right of Use	-	1,188,380	173,387	1,014,993	217,741
Lease – Equipment Fund	45,130,857	-	493,853	44,637,004	717,214
	45,612,575	1,188,380	1,148,958	45,651,997	934,955
Bonds – Public Facilities	1,020,000	-	1,020,000	-	-
Unamortized Bond Premium	33,563	-	33,563	-	-
	1,053,563	-	1,053,563	-	-
<b>Total Governmental</b>	<b>46,666,138</b>	<b>1,188,380</b>	<b>2,202,521</b>	<b>45,651,997</b>	<b>934,955</b>
<b>Business-Type Activities:</b>					
Revenue Bonds (2016)	1,745,000	-	865,000	880,000	880,000
GEFA Note GF2021004	1,685,169	-	-	1,685,169	-
GEFA Note CW2017001	1,042,753	-	135,402	907,351	136,503
Unamortized Bond Premium	19,179	-	11,099	8,080	8,080
<b>Total Business-Type</b>	<b>4,492,101</b>	<b>-</b>	<b>1,011,501</b>	<b>3,480,600</b>	<b>1,024,583</b>

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 governmental activities. The additions to leases from the internal service Equipment Fund are accounted for in the government-wide statement of net position but are not reflected in the governmental fund statements which do not include the internal service funds.

Governmental activities debt is paid for by direct appropriations of funds for the Lowndes County Public Facility Authority lease in the general fund and by allocation of rental payments for capital assets from applicable general fund departments.

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

	Purpose	Original Issue Date	Interest Rate	Original Issue Amount	Maturity Date	Annual Installment
<b>Governmental:</b>						
Lease	Equipment	2021	2.79%	43,988,290	2042	Variable
Lease	Equipment	2022	4.89%	1,408,225	2042	Variable
<b>Business-Type:</b>						
Revenue Bonds	WS Improvements	2013	Fixed	7,545,000	2025	Variable
GEFA CW2017001	WS Improvements	2018	0.81%	1,376,500	2031	Variable
GEFA GF2021004	WS Improvements	2023	0.52%	1,904,500	n/a	Variable

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## Debt Service

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

On May 25, 2023, 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, 2022, the County obtained a lease for \$43,988,290 for upgrades to equipment to assist in gathering data for water and sewer charges and for improvements to the utility costs for all County buildings. The annual payments are variable with a 2.79% rate. Accrued interest was paid in FY 2024 and principal and interest will be paid from 2024 until 2042.

Fixed interest rates on the Water/Sewer revenue bonds range from 2.00% in 2013 to 3.00% in 2024. Annual principal installments range from \$715,000 in 2013 to \$880,000 in 2025.

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

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 an interest rate of 0.52% and will be amortized with monthly payments when the loan is fully drawn down and amortized.

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 2023 until FY 2042.

Security for debt is a pledge of the County's full faith and credit and revenue-raising power (including its taxing power) for payments and for performance.

The legal debt limit of 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, 2024 was \$420,952,000, based on a total assessed value of \$4,209,517,000 and with no general obligation debt outstanding.

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## Debt Service

The following is a summary of the County's future annual debt service requirements on debt obligations:

Governmental Activities				
Leases				
Year End 6/30,	Principal	Interest		
2025	934,955	1,133,620		
2026	1,183,570	1,298,882		
2027	1,099,225	1,256,534		
2028	1,709,084	1,215,813		
2029	1,770,250	1,162,152		
2030 – 2034	12,142,214	4,924,627		
2035 – 2039	15,963,183	2,975,563		
2040 – 2042	10,849,516	613,643		
	45,651,997	14,780,834		

Business-Type Activities				
Revenue Bonds				
Year End 6/30,	Principal		GEFA Note CW2017001	
	Interest		Principal	Interest
2025	888,080	17,600	136,503	6,844
2026	-	-	137,613	5,734
2027	-	-	138,732	4,615
2028	-	-	138,859	3,487
2029	-	-	140,997	2,350
2030 – 2031	-	-	213,647	1,373
	888,080	17,600	907,351	24,403

### Ratio of Outstanding Debt by Type:

Fiscal Year	Governmental			Business-Type			% of Personal Income	Per Capita
	Capital Leases	Bonds	Notes Payable	Capital Leases	Revenue Bonds	Total		
2015	36,900	8,716,852	1,144,071	-	8,159,655	18,057,478	0.51%	159
2016	20,500	7,808,529	1,285,219	440,198	7,411,869	16,966,315	0.45%	150
2017	592,460	6,884,109	1,053,522	223,605	6,644,203	15,397,899	0.36%	133
2018	441,270	5,948,630	830,796	-	5,864,112	13,084,808	0.28%	111
2019	294,180	4,995,827	830,624	-	5,071,563	11,192,194	0.28%	95
2020	147,090	4,030,019	694,890	-	4,266,604	9,138,603	0.18%	77
2021	481,718	3,047,353	1,332,145	-	3,449,233	8,310,449	0.16%	69
2022	44,951,726	2,053,159	1,177,063	-	2,614,588	50,796,536	0.18%	423
2023	45,612,575	1,053,563	2,727,922	-	1,764,179	51,158,239	0.16%	423
2024	45,649,334	-	2,592,520	-	888,080	49,129,934	0.88%	403

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## Debt Service

The County backed the refinancing of prior revenue bonds and issued additional revenue bonds for the Valdosta-Lowndes County Development Authority during FY 2020 in the amount of \$17,545,000 to provide funding for economic development projects. The bonds are being paid from the 1 mil of property taxes assessed by the Authority.

Standards and Poor's has assigned an underlying rating of AA- to these bonds. However, an AAA credit rating was listed on the bonds since insurance was purchased from Financial Security Assurance, Inc, guaranteeing bond payments.

The County provided backing for bonds issued by the Hospital Authority of Valdosta and Lowndes County, Georgia during FY 2019 in the amount of \$148,280,000, during FY 2019 in the amount of \$96,860,000 and during FY 2024 in the amount of \$131,290,000 for capital improvement projects.

# Capital Improvement

The FY 2026 budget includes \$36,935,000 in capital improvements. The majority of this is included in the various capital project funds. In most years, individual departmental budgets also include some capital improvements; however, with the current strain on fund balance due to hurricanes and with a new SPLOST vote coming up, very little capital remains outside of those capital project funds. Capital expenditures show an increase from 2025's budget of \$34,608,420, primarily due to continued growth in sales tax revenues and inflationary costs of projects. SPLOST VIII will end collections in December 2025 and will continue wrapping up projects over the next few years.

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	385,000	2,500
SPLOST VIII	17,000,000	Various Capital
SPLOST IX	17,000,000	Various Capital
Public Roads – LMIG	2,500,000	Various Roads
Landfill	50,000	5,000

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# Capital Improvement

## General Fund:

### Information Technology Services:

#### Exchange Upgrade

\$45,000

This is a routine update for security purposes. There should be no significant impact on operating costs.

#### Data Center Annual Update

\$100,000

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.

As mentioned for the past several years, the vehicle and equipment fleet has been a priority. Staff has prepared data for the retreat showing the age and condition of equipment. However, replacing vehicles has been more difficult as delivery times and costs increasing. The average age of vehicles owned by the County is just over 10 years old. The average mileage is just over 100,000 miles.

The net investment in capital assets reported on the government-wide statement of net position as of June 30, 2024 is as follows:

	Governmental Activities	Business-Type Activities
Cost of capital/intangible assets	585,843,760	98,266,971
Less accumulated depreciation	(385,044,057)	(36,294,632)
Book Value	200,799,703	61,972,339
Retainage related to construction	(778,341)	(119,956)
Less capital related debt	(45,651,997)	(3,480,600)
Total net investment in capital assets	154,369,365	58,372,143

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# Capital Improvement

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<b>Non-depreciable Capital Assets</b>				
Land	4,770,603	75,495	-	4,846,098
Construction in Progress	42,697,393	12,252,638	24,955,441	29,994,590
<b>Total Non-depreciable Capital Assets</b>	<b>47,467,996</b>	<b>12,328,133</b>	<b>24,955,441</b>	<b>34,840,688</b>
<b>Depreciable Capital Assets</b>				
Buildings/Building Improvements	93,358,292	16,126,686	-	109,484,978
Improvements Other than Buildings	8,832,708	-	-	8,832,708
Machinery and Equipment	47,780,876	14,383,727	-	62,164,603
Vehicles	12,577,070	170,846	-	12,747,916
Infrastructure	349,061,617	7,522,868	-	356,584,485
<b>Total Depreciable Capital Assets</b>	<b>511,610,563</b>	<b>38,204,127</b>	<b>-</b>	<b>549,814,690</b>
<b>Less Accumulated Depreciation</b>				
Buildings/Building Improvements	34,024,466	3,702,952	-	37,727,418
Improvements Other than Buildings	1,494,643	273,107	-	1,767,750
Machinery and Equipment	22,485,040	4,016,097	-	26,501,137
Vehicles	7,679,494	1,272,670	-	8,952,164
Infrastructure	306,743,381	3,172,460	-	309,915,841
<b>Total Accumulated Depreciation</b>	<b>372,427,024</b>	<b>12,437,286</b>	<b>-</b>	<b>384,864,310</b>
<b>Total Depreciable Assets, Net</b>	<b>139,183,539</b>	<b>25,766,841</b>	<b>-</b>	<b>164,950,380</b>
<b>Governmental, Capital Assets, Net</b>	<b>186,651,535</b>	<b>38,094,974</b>	<b>24,955,441</b>	<b>199,791,068</b>

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# Capital Improvement

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
<b>Business-Type Activities</b>				
<b>Non-depreciable Capital Assets</b>				
Land	3,207,793	-	248,625	2,959,168
Construction in Progress	1,862,584	5,114,848	954,801	6,022,631
<b>Total Non-depreciable Capital Assets</b>	<b>5,070,377</b>	<b>5,114,848</b>	<b>1,203,426</b>	<b>8,981,799</b>
<b>Depreciable Capital Assets</b>				
Water and Sewer Infrastructure	83,328,804	-	-	83,328,804
Buildings	-	464,391	-	464,391
Machinery and Equipment	4,212,580	208,296	-	4,420,876
Vehicles	788,987	282,114	-	1,071,101
<b>Total Depreciable Capital Assets</b>	<b>88,330,371</b>	<b>954,801</b>	<b>-</b>	<b>89,285,172</b>
<b>Less Accumulated Depreciation</b>				
Water and Sewer Infrastructure	31,404,138	1,632,357	-	33,036,495
Buildings	-	18,576	-	18,576
Machinery and Equipment	2,291,621	251,678	-	2,543,299
Vehicles	648,688	47,574	-	696,62
<b>Total Accumulated Depreciation</b>	<b>34,344,447</b>	<b>1,950,185</b>	<b>-</b>	<b>36,294,632</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>53,985,924</b>	<b>(995,384)</b>	<b>-</b>	<b>52,990,540</b>
<b>Business-Type, Capital Assets, Net</b>	<b>59,056,301</b>	<b>4,119,464</b>	<b>1,203,426</b>	<b>61,972,339</b>

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## Capital Improvement

Cost	FY 2026	FY 2027	FY 2028	FY 2029	FY 3030	FY 3031
Ambulance	240,000	250,000	250,000	250,000	250,000	250,000
Buildings	-	300,000	5,300,000	300,000	8,550,000	550,000
Equipment	2,636,000	2,941,000	2,550,000	2,550,000	2,550,000	2,550,000
Parks	3,382,500	1,982,000	1,900,000	1,900,000	1,900,000	1,900,000
Roads	7,514,000	5,133,000	1,883,000	1,883,000	1,883,000	1,883,000
Water/Sewer	15,731,000	9,350,000	4,000,000	4,000,000	4,000,000	4,000,000
	29,503,500	19,956,000	15,883,000	10,883,000	19,133,000	11,133,000
<b>Revenues</b>						
ARPA	12,804,740	-	-	-	-	-
General Fund	385,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
LMIG	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
SPLOST VIII	12,330,760	10,973,000	-	-	-	-
SPLOST IX	2,683,000	6,683,000	13,583,000	8,583,000	16,833,000	8,833,000
	29,503,500	19,956,000	15,883,000	10,883,000	19,133,000	11,133,000

While the above plan continues through FY 2031, the current SPLOST will end collections in December 2025. A new SPLOST will be on the referendum November 2025 and this plan anticipates the continuation of SPLOST. It is also a preliminary projection of when particular projects would be completed. A final determination has not been made on those projects as of this time. However, the software update for Finance and Human Resources is required and is on a timeline so that will be completed within the next twenty-four months.

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 building envelopes is substantially complete. A secondary portion of the project focuses on Water/Sewer programs – replacing meters and software and eliminating issues of underbilled customers. The project is financed through a \$43 million capital lease; however, the energy savings and recovered revenue from the Water/Sewer project are anticipated to be in excess of the debt service and other costs for the project.

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## General Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Taxes:</b>							
Alternative Ad Valorem	78	83	-	-	-	-	0.00%
Heavy Duty Tax	4	3	4	4	4	4	0.00%
Intangible	1,076	649	563	500	500	625	25.00%
LOST	16,737	17,496	18,863	17,750	17,750	19,750	11.27%
Mobile Homes	197	201	162	190	190	150	(21.05)%
Motor Vehicle	288	273	227	235	235	200	(14.89)%
Not on Digest	4	26	30	18	18	15	(14.29)%
Payment in Lieu of Tax	108	-	1	75	75	-	(100.00)%
Penalties & Interest	359	286	351	300	300	325	8.33%
Property – Industrial	3,322	3,527	4,163	3,350	3,350	4,000	19.40%
Property – Recreation	4,141	4,408	5,195	4,250	4,250	5,100	20.00%
Property Tax	25,237	25,823	23,460	25,500	25,500	24,750	(2.94)%
Public Utility Tax	1,407	1,155	948	1,100	1,100	900	(18.18)%
Real Estate Transfer	352	271	248	250	250	250	0.00%
Timber Tax	71	46	61	50	50	45	(10.00)%
Title Ad Valorem Tax	5,170	5,494	5,962	5,750	5,750	6,250	8.70%
	58,846	60,208	60,655	59,737	59,737	62,779	5.09%
<b>Licenses &amp; Permits:</b>							
NPDES – Stormwater	-	12	17	12	12	10	(16.67)%
	-	12	17	12	12	10	(16.67)%
<b>Intergovernmental:</b>							
Ankle Monitoring	8	7	6	6	6	6	0.00%
FEMA	3	120	5,101	-	-	-	0.00%
GEMA	33	29	48	29	29	29	0.00%
GDOT – Mowing	47	23	-	-	-	-	0.00%
Indigent Defense	34	29	25	25	25	23	(10.00)%
Juvenile Judge Comp	39	39	43	45	45	45	0.00%
Law Clerk	24	32	32	32	32	32	0.00%
Probation	495	587	483	500	500	500	0.00%
	682	868	5,739	637	637	635	(0.39)%
<b>Charges for Service:</b>							
Animal Shelter Fees	77	70	48	65	65	50	(23.08)%
Bad Check Fees	-	4	2	3	3	3	20.00%
Bird Supper	3	10	2	3	3	3	0.00%
Board of Elections	46	25	71	-	-	50	100.00%
Clerk of Court	702	578	553	550	550	550	0.00%
Dasher – Sheriff	10	10	10	10	10	10	0.00%
DUI Court Participation	1	-	-	-	-	-	0.00%
Eng – Encroachment	-	-	317	200	200	75	(62.50)%
Eng – Plan Review	-	4	3	3	3	3	0.00%
FIFAs	102	102	95	100	100	80	(20.00)%
HTRG	-	-	1,863	-	-	-	0.00%
Lake Park – Sheriff	3	3	3	3	3	3	0.00%
LCSO – Bond Fees	58	58	41	45	45	50	11.11%

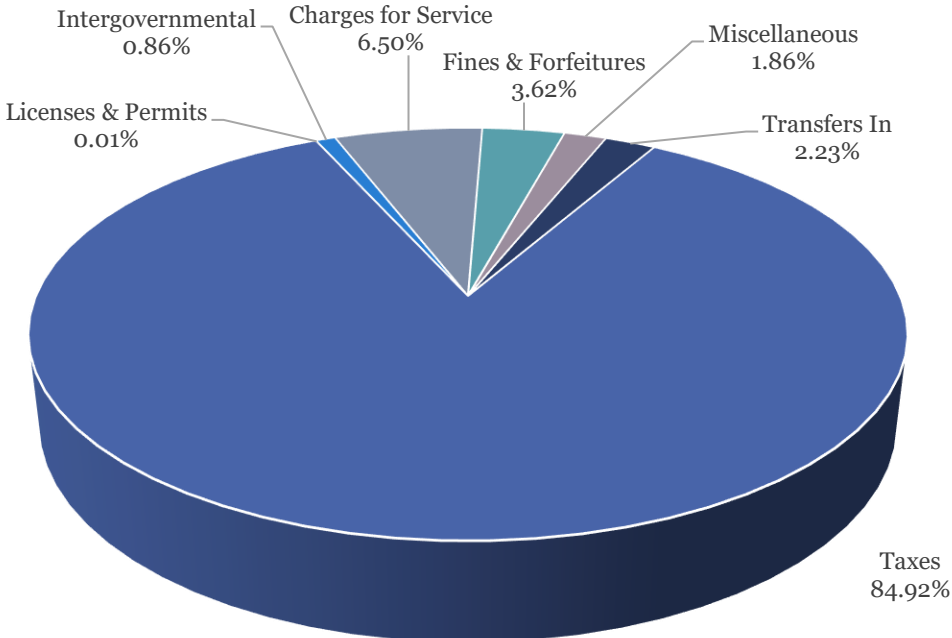
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## General Fund – Revenues by Source (\$1,000s)

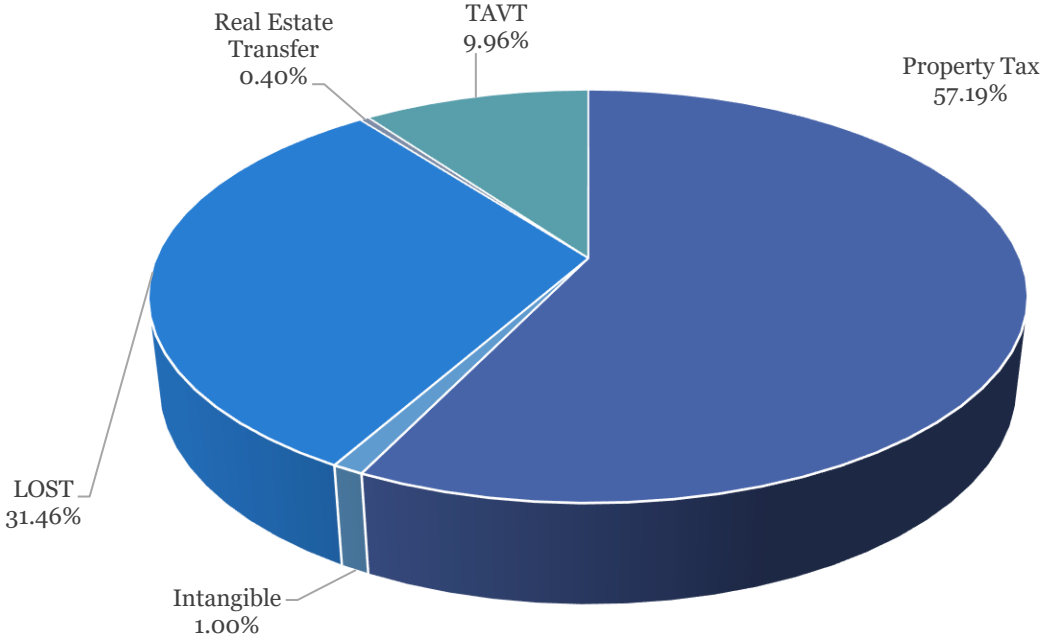
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
LCSO – Fingerprinting	26	18	17	18	18	14	(22.86)%
LCSO – Investigations	25	22	26	25	25	20	(20.00)%
LCSO – Jail Medical	21	13	9	9	9	6	(33.33)%
LCSO – Other	9	10	12	10	10	8	(25.00)%
LCSO – Resource Officer	855	967	1,001	1,050	1,050	1,215	15.71%
LCSO – Sheriff Fees	70	71	81	75	75	80	6.67%
LCSO – Work Detail	-	1	-	-	-	-	0.00%
Magistrate Court	422	562	611	575	575	650	13.04%
Other Gov – ADR	7	16	27	25	25	-	(100.00)%
Other Gov – Prisoner	411	400	328	275	275	300	9.09%
Probate Court	212	188	190	185	185	200	8.11%
PW – Administration	6	5	11	8	8	2	(80.00)%
PW – Culverts	101	117	116	115	115	125	8.70%
PW – Street Signs	-	1	-	-	-	-	0.00%
Rent – 4H Camp	31	39	34	30	30	25	(16.67)%
Rent – Civic Center	2	5	12	8	8	8	0.00%
Rent – Other	641	624	659	725	725	650	(10.34)%
Tax Commissioner Fees	375	410	397	400	400	405	1.25%
Valdosta – Prisoner	211	219	236	225	225	225	0.00%
	4,427	4,551	6,778	4,737	4,737	4,807	1.48%
<b>Fines &amp; Forfeitures:</b>							
Fines – State Court	2,608	2,344	2,193	2,100	2,100	2,500	19.05%
Fines – Superior Court	259	304	217	225	225	175	(22.22)%
	2,867	2,648	2,411	2,325	2,325	2,675	15.05%
<b>Miscellaneous:</b>							
Contributions – Animal	7	6	6	-	-	-	0.00%
Contributions – Misc	-	5	-	-	-	-	0.00%
Insurance Reimburse	78	107	344	-	-	-	0.00%
Interest Income	26	1,116	1,500	1,500	1,500	1,200	(20.00)%
Misc – Commissions	9	15	13	10	10	10	0.00%
Misc – Other	10	12	11	12	12	12	0.00%
Surplus Sales	295	34	77	50	50	10	200.00%
	425	1,295	1,951	1,572	1,572	1,372	(12.72)%
<b>Operating Transfer:</b>							
Emergency Comm	160	160	160	160	160	192	20.00%
Fire Services	-	-	-	-	-	349	100.00%
Inspections	-	-	-	-	-	150	100.00%
Intergov Grants	6	-	-	-	-	-	0.00%
Landfill	150	150	150	150	150	150	0.00%
Special Services	325	325	325	325	325	300	(7.69)%
Water/Sewer	450	450	450	450	450	510	13.33%
	1,091	1,085	1,085	1,085	1,085	1,651	52.17%
<b>General Fund</b>	<b>68,337</b>	<b>70,666</b>	<b>78,636</b>	<b>70,105</b>	<b>70,105</b>	<b>73,929</b>	<b>5.45%</b>

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# General Fund – Revenue Charts



**FIGURE 29 - GENERAL FUND - REVENUES BY SOURCE**



**FIGURE 30 - GENERAL FUND - TAX REVENUES BY TYPE**

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## General Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	5,164	5,463	4,367	5,324	5,676	4,920	(7.59)%
Life Insurance	38	29	40	43	42	43	(0.72)%
Other Employee Benefits	37	38	40	47	47	40	(14.96)%
Retirement	,437	3,402	3,645	3,839	4,031	3,895	1.46%
Salaries – Early Voting	31	31	50	28	12	12	(58.84)%
Salaries – Nonstandard	34	53	45	-	-	-	0.00%
Salaries – Overtime	588	630	860	61	61	62	3.10%
Salaries – Poll Workers	52	107	113	50	123	62	23.48%
Salaries – Regular	21,022	21,516	24,424	27,028	28,6020	27,677	2.40%
Social Security	1,557	1,590	1,809	1,955	2,068	1,996	2.14%
Workers Compensation	290	977	329	356	391	365	2.72%
	32,250	33,836	35,723	38,730	41,053	39,073	0.88%
<b>Services &amp; Contracts:</b>							
Advertising	12	17	20	20	26	18	(7.88)%
Appropriations	14,699	13,615	14,650	13,352	13,563	14,814	10.95%
Bird Supper	16	16	21	15	15	20	33.33%
Commission Projects	21	27	42	25	25	20	(20.00)%
Commission Retreat	11	8	19	15	20	5	(66.67)%
Cont Services – Animal	56	50	41	50	71	50	0.00%
Cont Services – Georgia	136	223	148	182	221	162	(10.97)%
Cont Services – Grant	21	43	57	60	60	60	0.00%
Cont Services – Kgs	4	-	-	-	-	-	0.00%
Cont Services – Other	1,993	2,169	2,398	2,990	3,225	2,907	(2.80)%
Cont Services – Pauper	8	11	13	3	3	3	0.00%
Court Costs	184	181	184	173	219	165	(4.57)%
Dues – Professional	33	40	40	41	47	43	5.10%
Ed & Train – Seminar	55	47	52	89	134	60	(32.37)%
Ed & Train – Travel	79	87	90	124	185	80	(35.43)%
Employee Testing	29	23	45	43	37	30	(29.41)%
Facility – Repair/Maint	218	337	296	192	476	127	(33.83)%
Fees – Organizations	1	1	1	1	1	2	106.90%
GBI Fees	1	1	1	1	1	1	0.00%
Holiday Programs	24	40	62	28	50	18	(35.14)%
Hurricane Idalia	-	-	11,014	-	-	-	0.00%
Indigent Legal	75	74	58	78	91	73	(6.41)%
Indigest Legal – DUI	1	1	-	1	1	1	0.00%
Judgments & Damages	26	22	51	25	50	30	20.00%
Jury Witness	65	65	65	65	65	60	(7.69)%
Medical Services	1	4	2	3	3	2	(38.56)%
Other Equip – Repair	131	121	115	133	325	116	(13.35)%
Postage & Shipping	161	199	247	146	147	143	(2.01)%
Printing	48	46	56	69	95	57	(17.04)%
Prisoner – Feeding	810	947	1,046	945	945	945	0.00%
Prisoner – Medical	2,464	3,340	3,918	3,146	3,146	3,146	0.00%
Prisoner – Other	-	2	1	1	1	-	(66.67)%
Professional Services	1,119	1,169	1,135	1,110	1,190	1,133	2.12%

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## General Fund – Expenditures by Type & Line (\$1,000s)

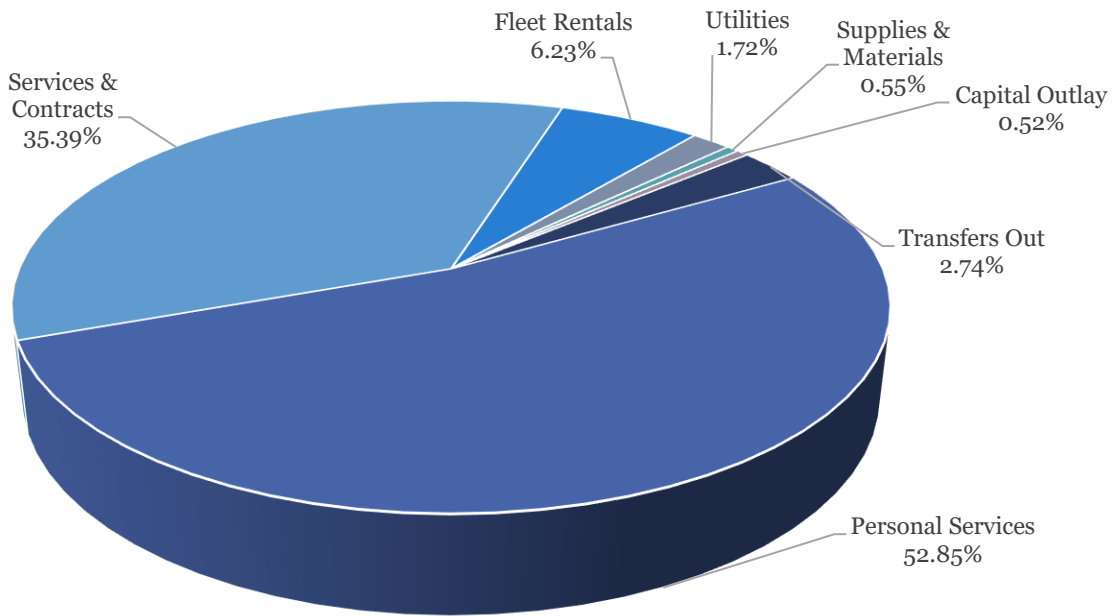
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
Property/Casualty Ins	781	899	984	982	982	1,077	9.63%
Public Safety Radio Sys	-	-	-	326	326	302	(7.47)%
Public Works Week	1	-	-	3	3	1	(60.00)%
Rent/Lease	12	13	26	13	26	16	25.06%
Road Maint – Asphalt	44	32	47	45	45	45	0.00%
Road Maint – Culverts	109	158	107	100	100	100	0.00%
Road Maint – Other	332	219	415	180	180	180	0.00%
Road Maint – Signs	36	42	51	40	40	40	0.00%
Statutory Allowance	4	2	-	-	-	-	0.00%
Subscriptions	8	9	8	12	31	16	35.80%
Travel	16	14	23	19	21	13	(30.29)%
Unemployment Benefit	8	-	-	10	10	8	(25.00)%
Uniforms	45	65	75	70	74	59	(15.98)%
Vehicle – Repair/Maint	14	14	22	16	16	16	0.00%
	23,906	24,391	37,646	24,939	26,921	26,163	4.91%
<b>Fleet Rentals</b>							
Fleet Rental	2,601	3,713	5,910	2,381	2,653	3,814	60.21%
Technology Fleet Rental	705	1,071	700	730	730	788	7.90%
	3,006	4,784	6,610	3,111	3,383	4,602	47.93%
<b>Utilities</b>							
Utilities – Cable TV	1	1	2	2	2	2	9.68%
Utilities – Cell Phones	111	96	146	138	138	141	2.56%
Utilities – Electricity	852	710	808	805	805	952	18.23%
Utilities – LP Fuel	1	1	1	1	1	1	44.44%
Utilities – Natural Gas	70	77	27	34	34	33	(2.22)%
Utilities – Telephones	40	41	39	39	39	37	(6.80)%
Utilities – Water	95	289	106	106	106	108	1.88%
	1,169	1,216	1,128	1,125	1,126	1,275	13.28%
<b>Supplies &amp; Materials:</b>							
Chemical Supplies	3	2	2	3	3	2	(32.73)%
Clerk Supplies	-	1	-	-	-	-	0.00%
Commission Supplies	-	1	3	2	2	2	0.00%
DARE Supplies	5	-	-	-	-	-	0.00%
Election Supplies	50	25	7	32	38	17	(46.19)%
Janitorial Supplies	66	62	73	63	69	65	3.32%
Office Supplies	85	104	102	102	119	98	(3.67)%
Program Supplies	130	129	136	127	160	102	(19.35)%
Safety Items	6	22	10	9	11	8	(11.08)%
Small Tools & Equip	126	156	428	142	441	110	(22.47)%
	471	501	761	479	842	404	(15.59)%
<b>Capital Outlay:</b>							
Building – Fixture/Furn	-	-	7	-	23	-	0.00%
Computer Equipment	228	529	268	190	1,055	145	(23.68)%
New Construction	27	1,687	1,970	-	80	-	0.00%

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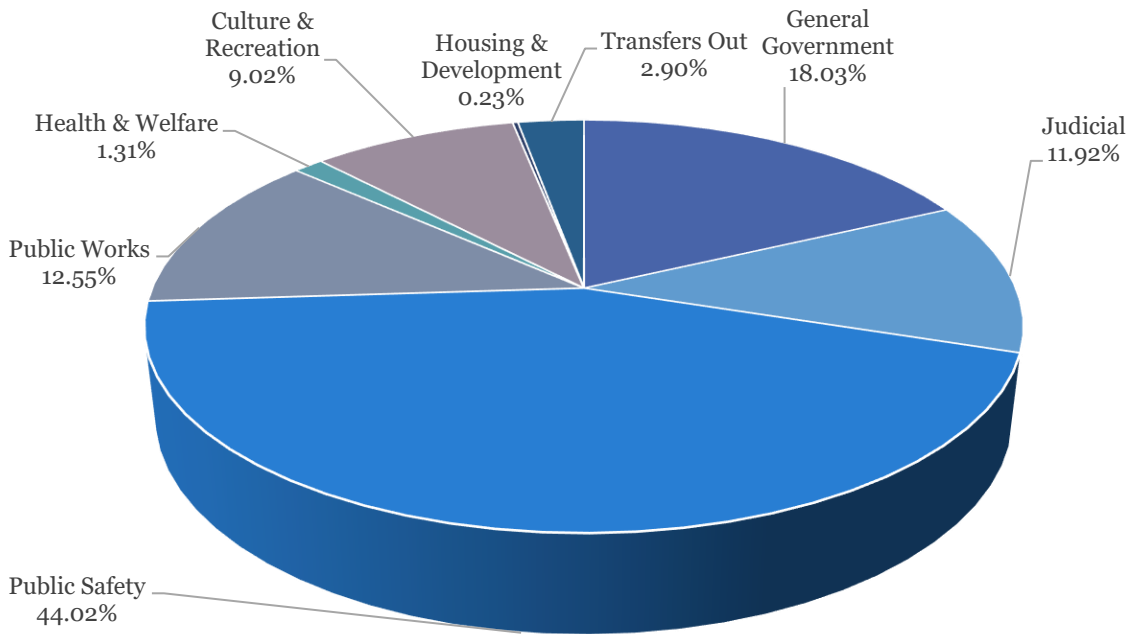
## General Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
Other Capital Equip	75	51	136	-	-	-	0.00%
Rolling Stock	205	180	240	269	1,955	240	(10.06)%
	537	2,447	2,639	457	3,113	385	(15.73)%
<b>Debt Service:</b>							
Bond – Insurance & Fees	1	-	-	-	-	-	0.00%
Bond Interest	89	60	31	30	30	-	(100.00)%
Bond Principal	960	990	1,020	-	-	-	0.00%
	1,050	1,050	1,051	30	30	-	(100.00)%
<b>Operating Transfers:</b>							
Emergency Comm	1,149	2,068	109	1,233	1,233	1,200	(2.65)%
Equipment Maint	-	-	1,374	-	-	462	100.00%
Quiet Pines	-	100	863	-	-	395	100.00%
	1,149	2,168	2,345	1,233	1,233	2,027	64.42%
<b>General Fund</b>	<b>63,538</b>	<b>70,393</b>	<b>87,903</b>	<b>70,105</b>	<b>77,070</b>	<b>73,929</b>	<b>5.45%</b>

# General Fund – Expenditure Charts



**FIGURE 31 - GENERAL FUND - EXPENDITURES BY TYPE**



**FIGURE 32 - GENERAL FUND - EXPENDITURES BY FUNCTION**

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# Board of Commissioners

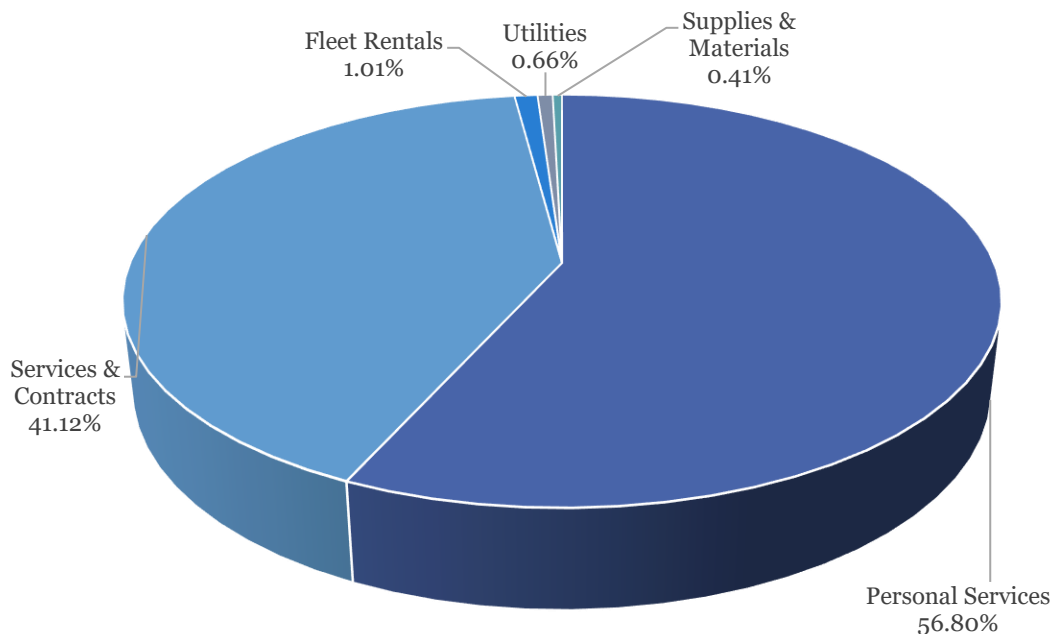
The office of the Board of Commissioners is the legislative branch of the county government. The Board develops policy, hears requests from the public and other agencies and is responsible for the general goals and direction of the County.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	170,843	196,049	222,786	226,367	236,621	10,254	4.53%
Services & Contracts	73,179	81,797	174,658	200,411	171,317	(29,094)	(14.52)%
Fleet Rentals	3,205	4,656	3,033	3,443	4,192	749	21.75%
Utilities	2,534	2,760	2,759	2,775	2,770	(5)	(0.18)%
Supplies & Materials	411	2,193	3,771	1,750	1,700	(50)	(2.86)%
	250,171	287,455	407,007	434,746	416,600	(18,146)	(4.17)%

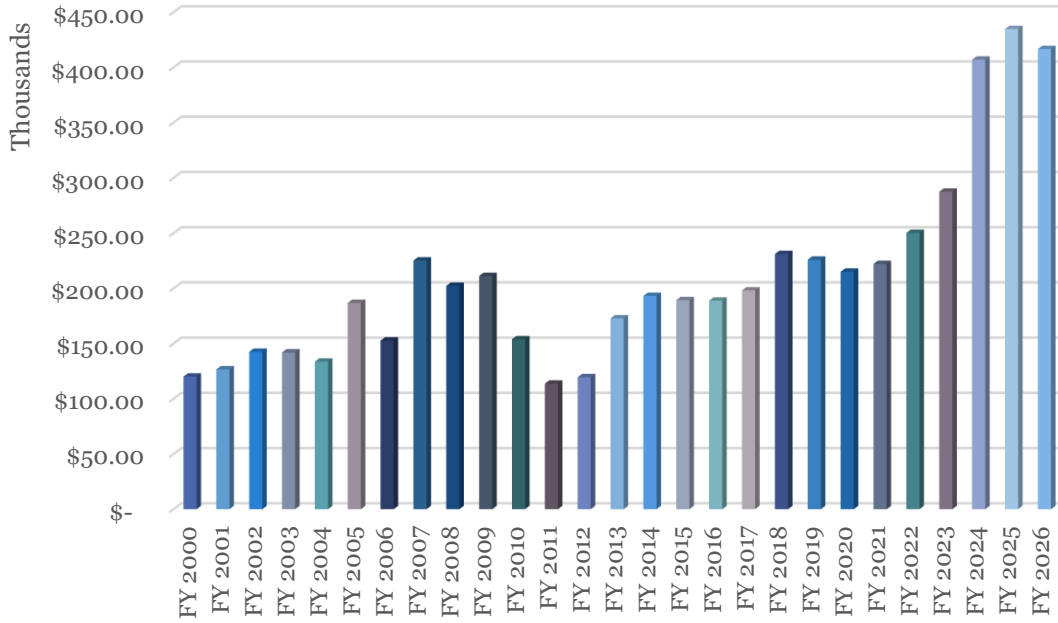
**Positions:**

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
6	6	6	6	6	6	6	-



**FIGURE 33 - BOARD OF COMMISSIONERS - EXPENDITURES BY TYPE**

# Board of Commissioners



**FIGURE 34 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	25,775	91,529	128,205	144,429	149,265	4,836	3.35%
Services & Contracts	1,266	2,380	4,146	4,335	4,895	560	12.92%
Fleet Rentals	-	1,354	934	1,065	1,303	238	22.35%
Utilities	185	484	484	500	495	(5)	(1.00)%
Supplies & Materials	647	929	3,138	750	700	(50)	(6.67)%
Capital Outlay	-	-	25,022	-	-	-	0.00%
	27,874	96,675	161,930	151,079	155,658	5,579	3.69%

**Positions:**

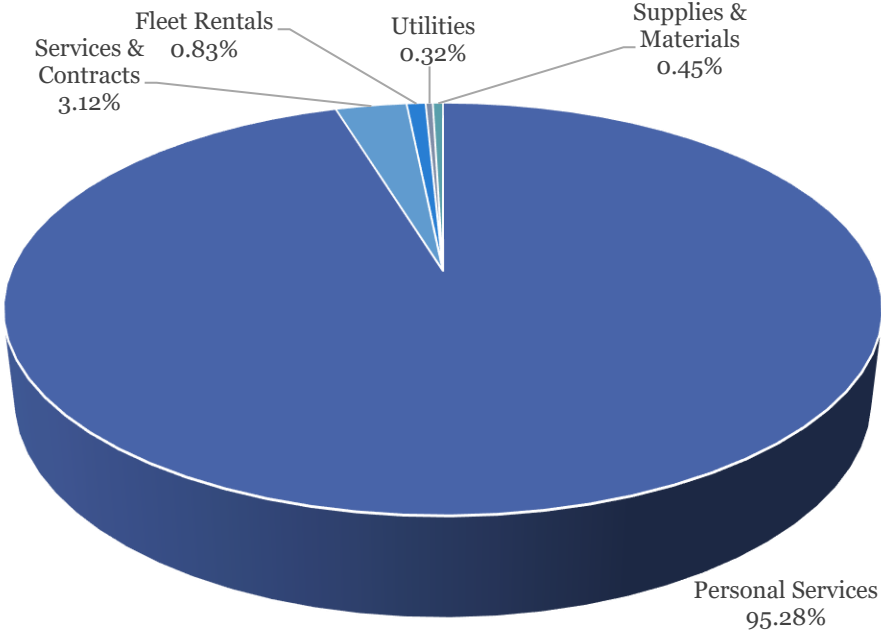
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1.5	1.5	1.5	1.5	1.5	-

**Annual Departmental Goals:**

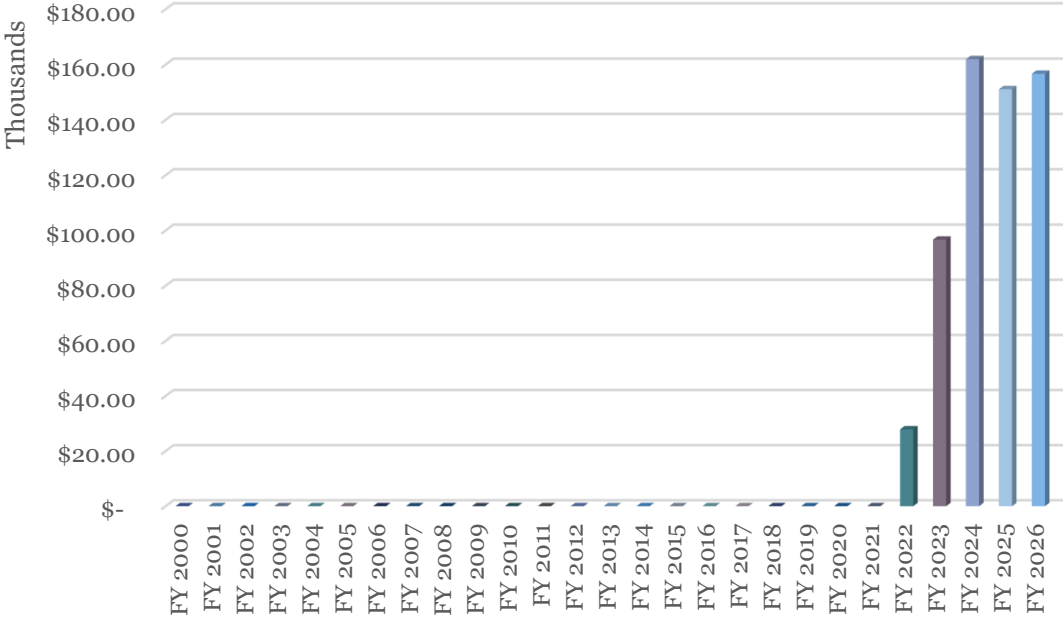
- Create a community calendar of events and look for opportunities to promote Lowndes County
- Develop secondary logos to market Lowndes County
- Meet with all stakeholders in ongoing programs to establish calendars and communication networks
- Coordinate with Engineering to oversee development of Griner greenspace project in downtown
- Oversee operation and promotion of Quiet Pines Golf Course

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# Community Development



**FIGURE 35 - COMMUNITY DEVELOPMENT - EXPENDITURES BY TYPE**



**FIGURE 36 - COMMUNITY DEVELOPMENT - EXPENDITURE HISTORY**

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# County Clerk

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	227,908	237,037	247,857	261,034	264,708	3,674	1.41%
Services & Contracts	6,814	7,033	36,311	41,725	39,787	(1,938)	(4.64)%
Fleet Rentals	3,034	5,027	3,355	4,009	4,926	917	22.87%
Utilities	455	494	495	511	506	(5)	(0.98)%
Supplies & Materials	641	1,665	338	1,100	580	(520)	(47.27)%
Capital Outlay	26,695	28,030	-	-	-	-	0.00%
	265,547	279,286	288,357	308,379	310,507	2,128	0.69%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
3	4	3	3	3	3	3	-

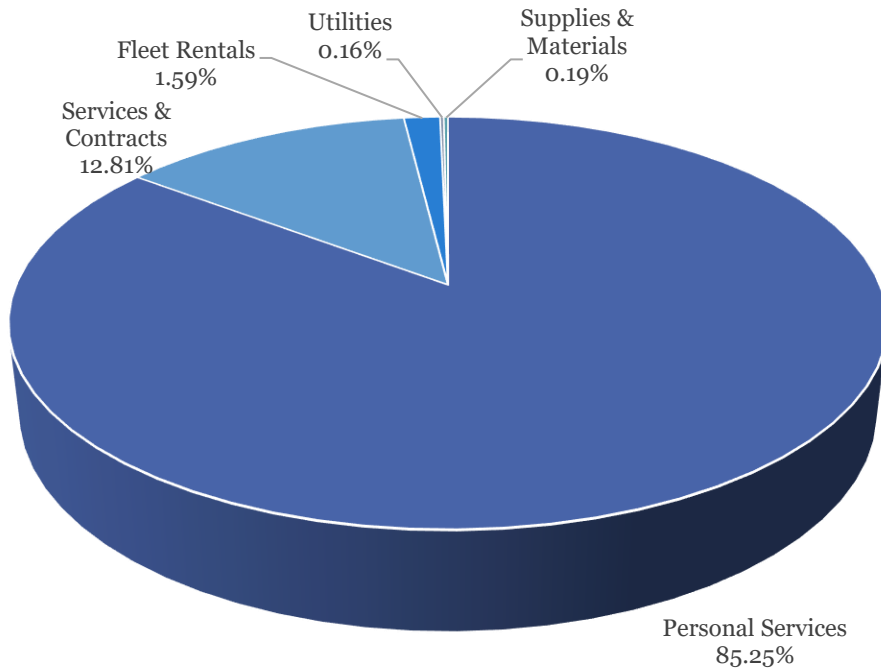
### Annual Departmental Goals:

- 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

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# County Clerk

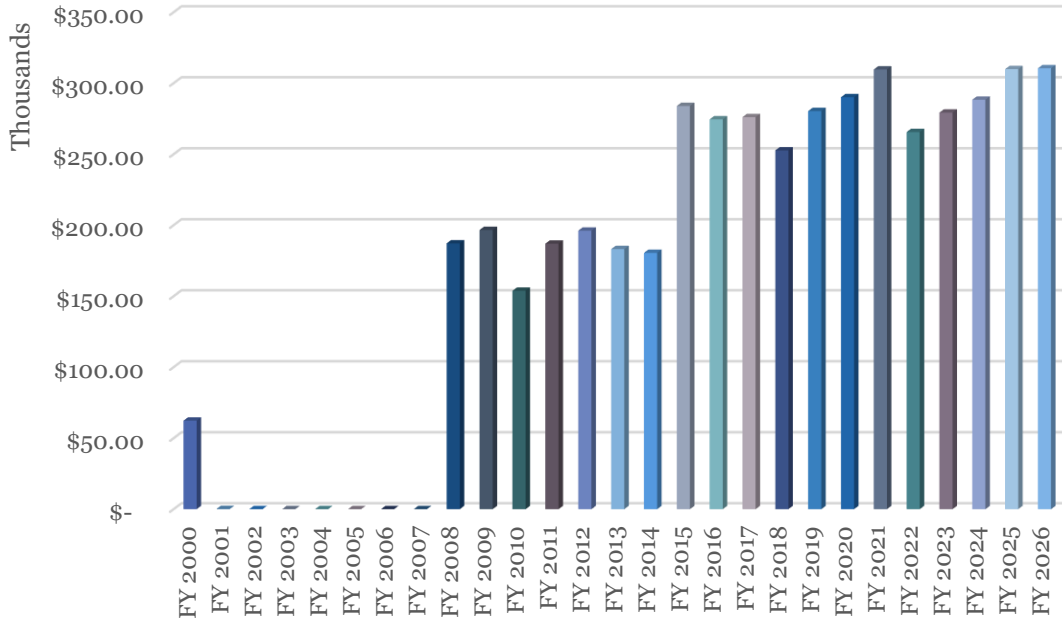
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
<b>Goal:</b> To reduce open record requests by improving content of the county website  <b>Measure:</b> % reduction in open record requests	20%	20%	20%	Education Financial Service
<b>Goal:</b> To ensure compliance with all open meeting law requirements  <b>Measure:</b> # of violations of open meeting requirements	-	-	-	Service
<b>Goal:</b> To add additional information to the intranet module to meet communication needs of employees  <b>Measure:</b> % of development of an environment that contains a presence for all county departments that provide employee service	40%	45%	50%	Safety Quality of Life Education Financial Service



**FIGURE 37 - COUNTY CLERK - EXPENDITURES BY TYPE**

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# County Clerk



**FIGURE 38 - COUNTY CLERK - EXPENDITURE HISTORY (2001 - 2007 INC. WITH COUNTY MANAGER)**

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# County Manager

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	239,103	258,569	276,005	274,414	287,617	13,203	4.81%
Services & Contracts	108,980	17,133	17,010	16,948	12,914	(4,034)	(23.80)%
Fleet Rentals	10,572	7,750	22,756	8,006	9,696	1,690	21.11%
Utilities	915	988	993	1,007	1,242	235	23.34%
Supplies & Materials	2,242	3,802	18,117	2,300	1,650	(650)	(28.26)%
	361,812	288,242	325,481	302,675	313,119	10,444	3.45%

## Positions:

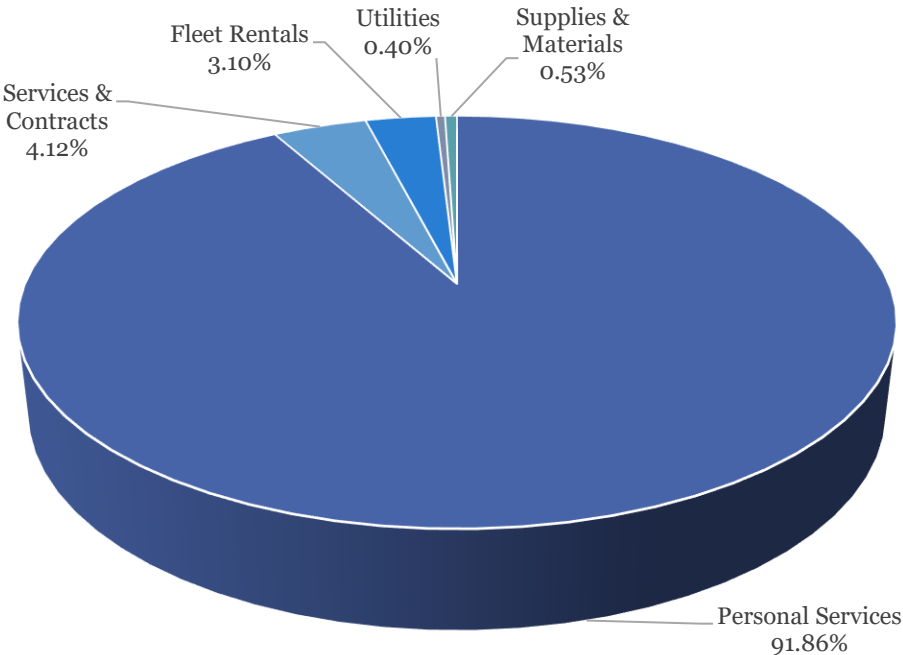
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1	1	1	1	1	-

Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To present a balanced budget by May 1st	No	No	Yes	Financial
Measure: Budget submitted by May 1 <sup>st</sup>				
Goal: To reduce citizen complaints by 5% annually	5%	5%	5%	Service
Measure: % reduction in citizen complaints				
Goal: To answer citizen complaints within three business days 95% of the time	95%	95%	97%	Service
Measure: % of complaints answered within three business days				
Goal: To maintain or exceed 80% compliance with departments reporting quarterly to the Board	90%	90%	90%	Service
Measure: % of departments reporting quarterly				

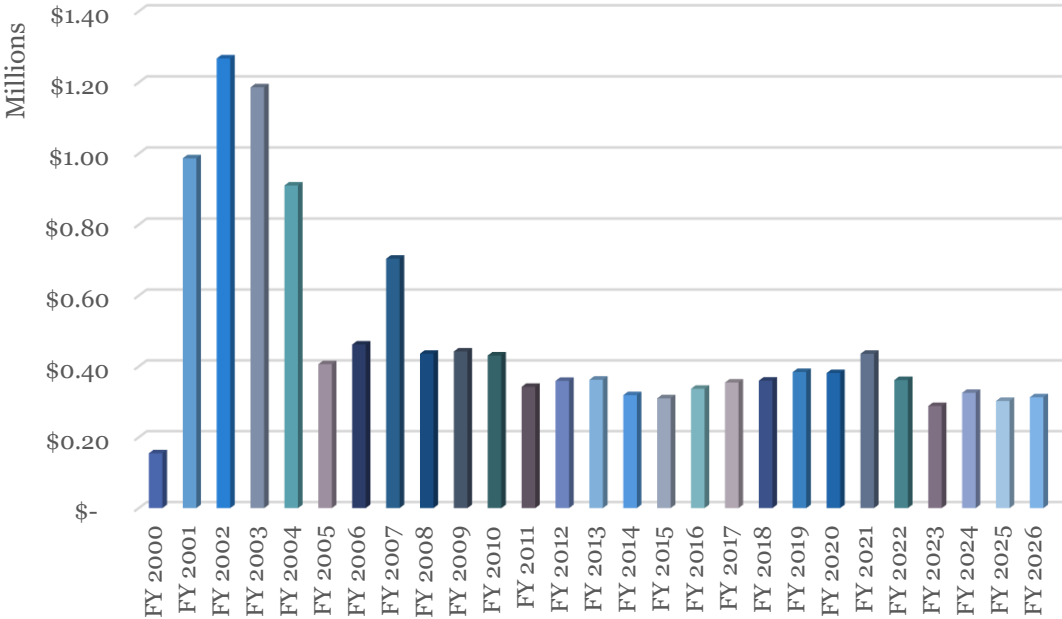
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[www.lowndescounty.com](http://www.lowndescounty.com)

# County Manager



**FIGURE 39 - COUNTY MANAGER - EXPENDITURES BY TYPE**



**FIGURE 40 - COUNTY MANAGER - EXPENDITURE HISTORY (2001 - 2007 INC. COUNTY CLERK)**

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# Board of Elections

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	547,228	730,943	761,163	560,789	557,283	(3,506)	(0.63)%
Services & Contracts	171,981	134,618	142,852	169,129	147,219	(21,910)	(12.95)%
Fleet Rentals	17,431	23,358	27,987	16,769	22,197	5,428	32.37%
Utilities	1,111	1,705	2,106	3,170	7,188	4,018	126.75%
Supplies & Materials	61,592	59,588	85,784	40,851	27,834	(13,017)	(31.86)%
Capital Outlay	-	(929)	16,019	-	-	-	0.00%
	799,342	949,283	1,035,910	790,708	761,721	(28,987)	(3.67)%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
10	11	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
- Relocating to new facility during FY 2026

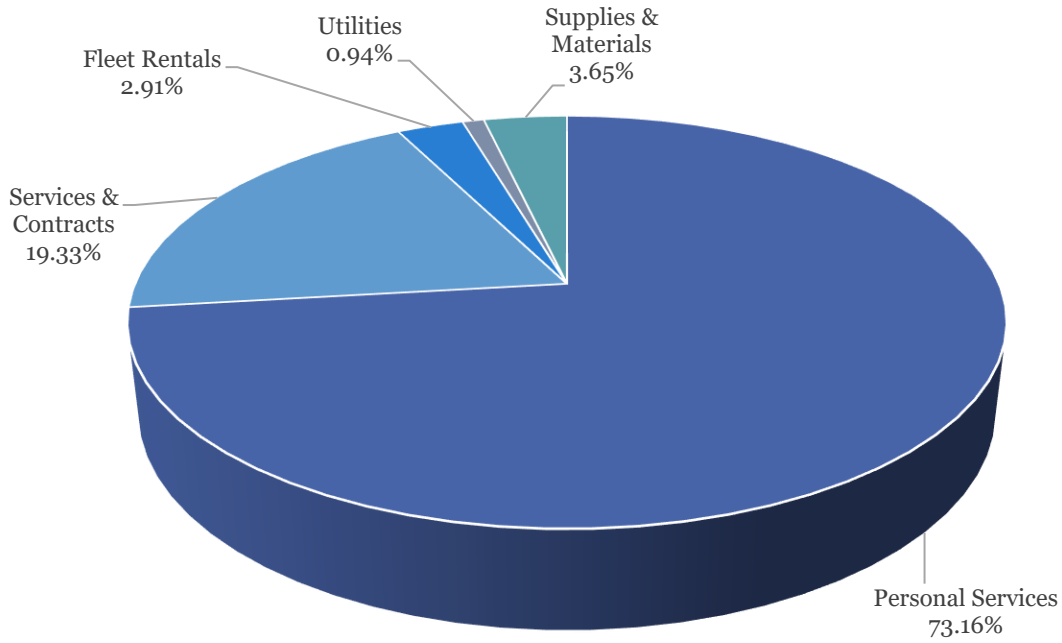
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# Board of Elections

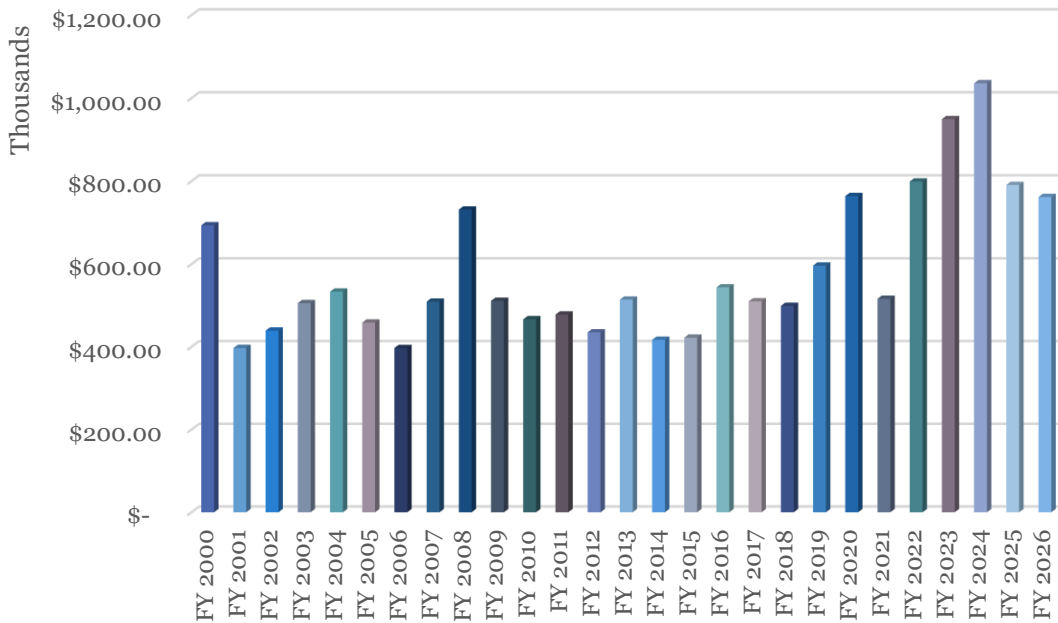
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
<p>Goal: To increase early voting turnout by 5% annually</p> <p>Measure: % of voters voting prior to election day</p>	80%	75%	75%	Service
<p>Goal: To maintain an average wait time below the national average of 13 minutes</p> <p>Measure: % of time the average wait time is less than 13 minutes</p>	95%	95%	95%	Service
<p>Goal: To maintain 100% error free rating on all elections</p> <p>Measure: % of time where applications equal ballots cast and counted</p>	100%	100%	100%	Service
<p>Goal: To conduct risk limiting audits with 100% accuracy</p> <p>Measure: % of time where applications equal ballots cast and counted and votes per candidate match all other counts</p>	100%	100%	100%	Service
<p>Goal: To conduct recounts with 100% accuracy</p> <p>Measure: % of time where applications equal credit votes equal ballots cast and counted and votes per candidate match all other counts</p>	100%	100%	100%	Service

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# Board of Elections



**FIGURE 41 - BOARD OF ELECTIONS - EXPENDITURES BY TYPE**



**FIGURE 42 - BOARD OF ELECTIONS - EXPENDITURE HISTORY**

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# Finance

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	625,318	562,291	684,398	848,200	760,619	(87,581)	(10.33)%
Services & Contracts	124,646	128,247	137,470	152,669	157,954	5,285	3.46%
Fleet Rentals	8,043	12,025	8,802	10,443	13,689	3,246	31.08%
Utilities	519	529	631	1,150	1,030	(120)	(10.43)%
Supplies & Materials	2,849	3,947	6,721	3,200	3,000	(200)	(6.25)%
	761,375	707,040	838,022	1,015,66	936,292	(79,370)	(7.81)%

2

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
9	9	10	9	10	10	9	-

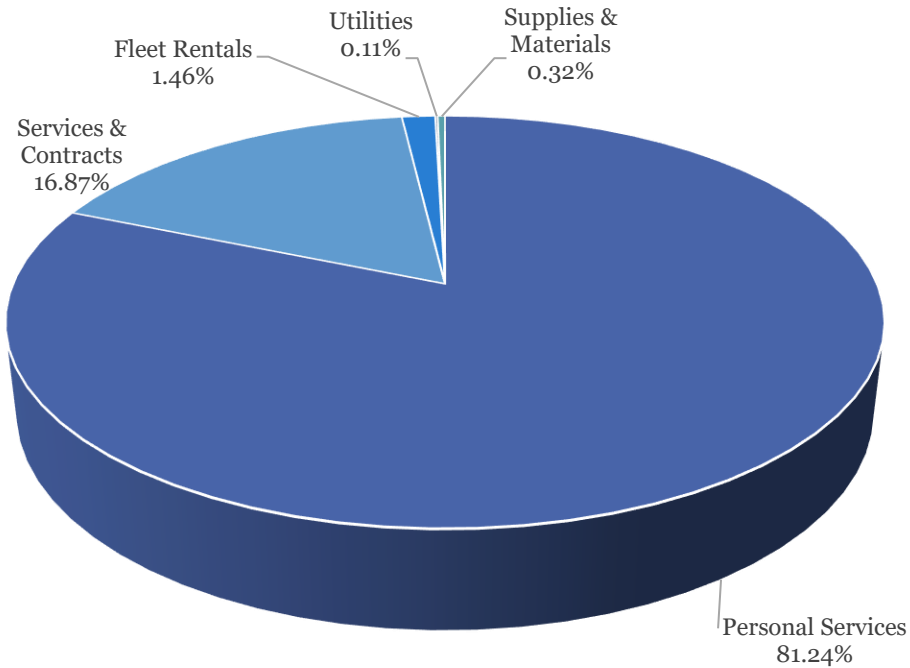
## Annual Department Goals:

- 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

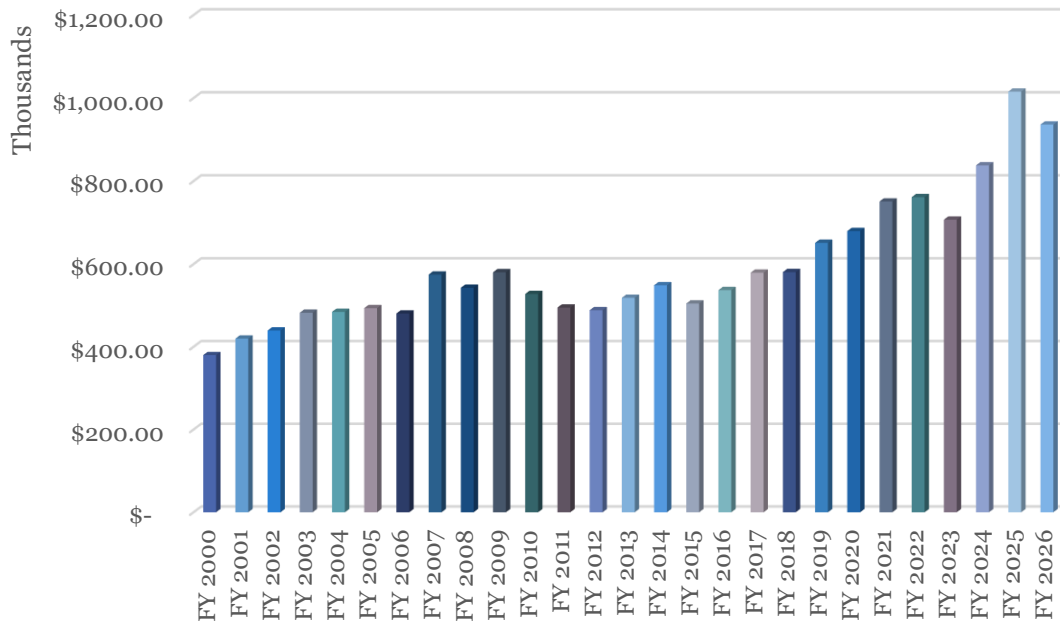
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce overspending due to errors on grants by 10% annually	10%	10%	10%	Education Financial
Measure: % of grant overspending reduced				
Goal: To develop a county-wide system for tracking performance measures	95%	95%	95%	Financial Service
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 43 - FINANCE - EXPENDITURES BY TYPE**



**FIGURE 44 - FINANCE - EXPENDITURE HISTORY**

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# Human Resources

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	417,048	444,096	486,088	515,434	519,835	4,401	0.85%
Services & Contracts	852,643	965,157	1,107,092	1,089,237	1,173,704	84,467	7.75%
Fleet Rentals	3,635	6,156	3,809	4,355	5,353	998	22.92%
Utilities	700	738	740	756	751	(5)	(0.66)%
Supplies & Materials	2,922	3,532	11,609	3,000	2,500	(500)	(16.67)%
	1,276,948	1,419,679	1,609,338	1,612,782	1,702,143	89,361	5.54%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
5	5	5	5	5	5	5	-

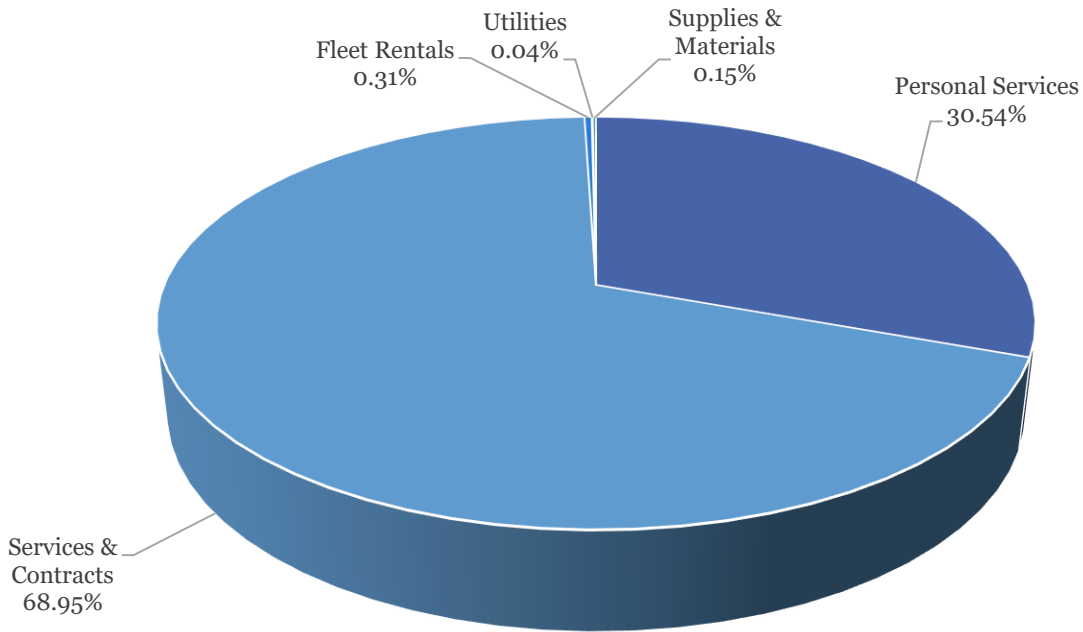
## Annual Department Goals:

- 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.

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# Human Resources

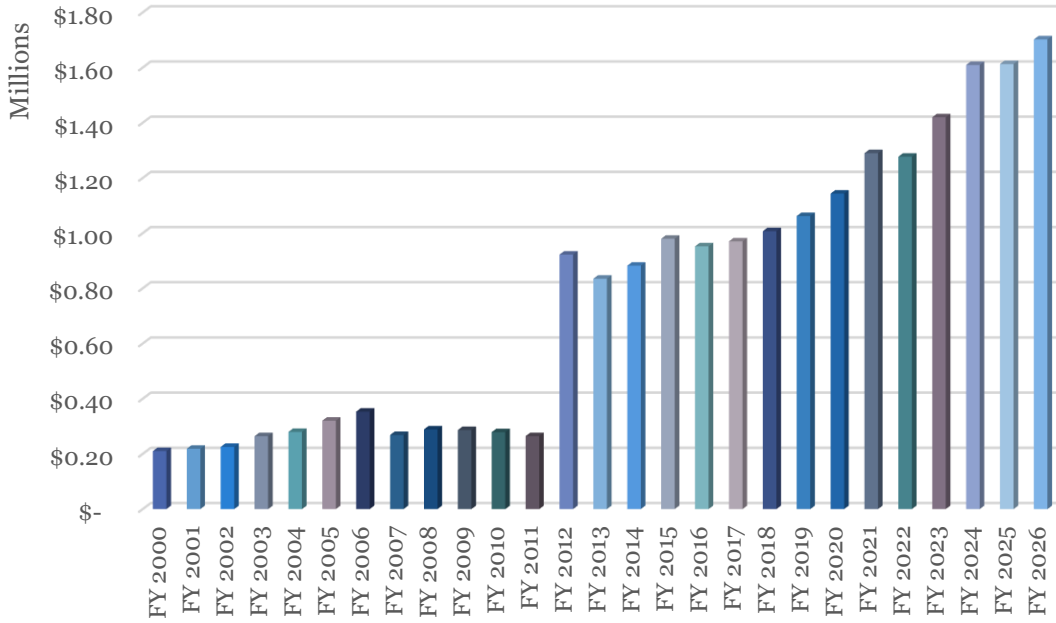
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To qualify annually for the safety incentive discounts for all workers compensation	100%	100%	100%	Financial
Measure: % of discounts qualified for				
Goal: To qualify annually for ACCG's IRMA safety and dividend credits for liability premiums	100%	100%	100%	Financial
Measure: % of discounts qualified for				
Goal: To increase participation in the wellness program	88%	90%	92%	Quality of Life Education Financial Service
Measure: % of employees participating in the wellness program				



**FIGURE 45 - HUMAN RESOURCES - EXPENDITURES BY TYPE**

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# Human Resources



**FIGURE 46 - HUMAN RESOURCES - EXPENDITURE HISTORY**

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## Information Technology Services

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	780,702	825,127	865,105	896,067	913,128	17,061	1.90%
Services & Contracts	458,795	479,757	504,324	702,005	588,200	(113,805)	(16.21)%
Fleet Rentals	24,125	25,814	31,156	20,667	35,736	15,069	72.91%
Utilities	5,240	5,697	5,708	5,745	5,270	(475)	(8.27)%
Supplies & Materials	7,336	10,830	21,569	36,502	20,500	(20,500)	(50.00)%
Capital Outlay	166,530	529,237	137,953	190,000	100,000	(90,000)	(47.37)%
	1,442,727	1,876,462	1,565,815	1,855,484	1,662,834	(192,650)	(10.38)%

### Positions:

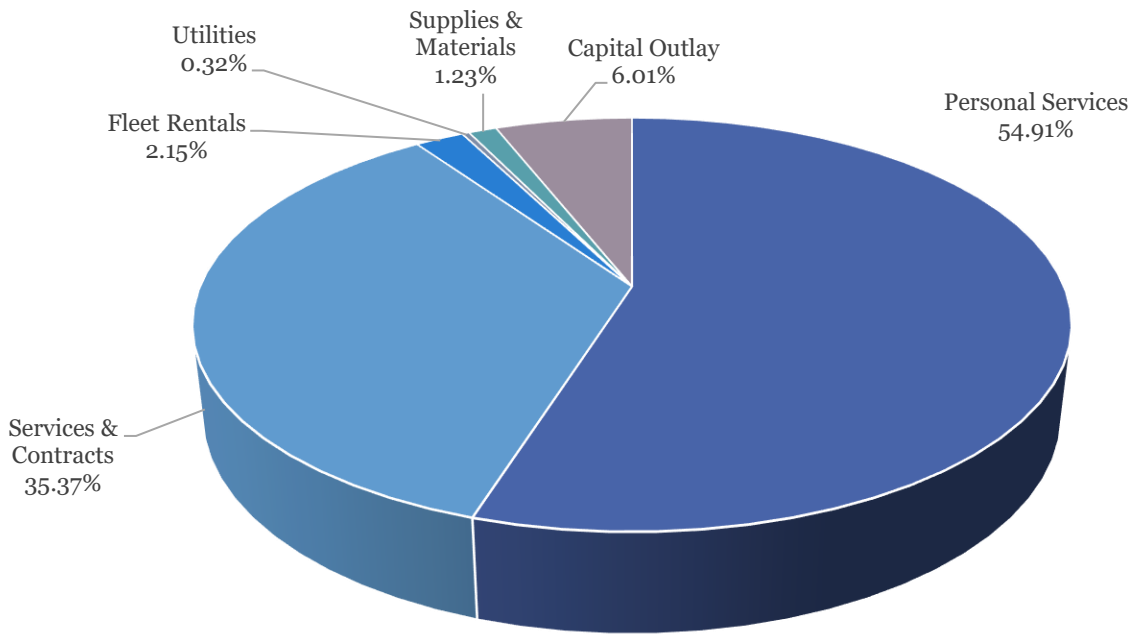
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
10	10	8	8	8	8	8	-

### 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

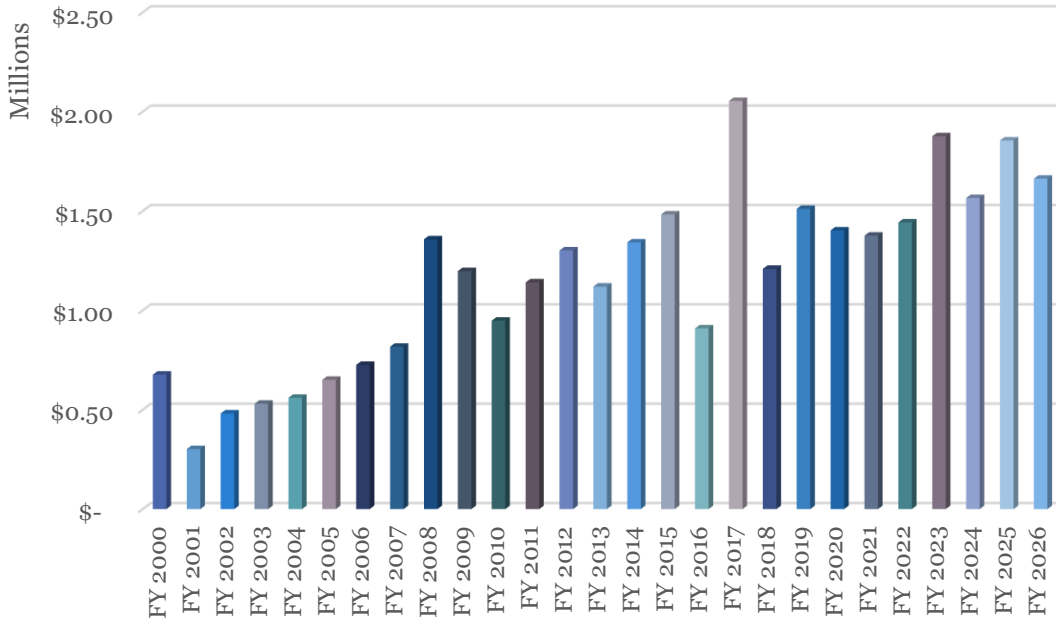
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To maintain 99.9999% network uptime	100%	100%	100%	Financial Service
Measure: % of network uptime				
Goal: To provide 8x5 service live at help desk	75%	75%	80%	Financial Service
Measure: % of help desk live support available				
Goal: To provide 24/7 support within 15 minutes for priority one incidents	95%	95%	95%	Financial Service
Measure: % of priority one callbacks made within 15 minutes				
Goal: To reduce the % of employee fails on cybersecurity training	2%	>1%	>1%	Education Financial
Measure: % of employees failing cybersecurity training				



**FIGURE 47 - INFORMATION TECHNOLOGY SERVICES - EXPENDITURES BY TYPE**

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# Information Technology Services



**FIGURE 48 - 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.

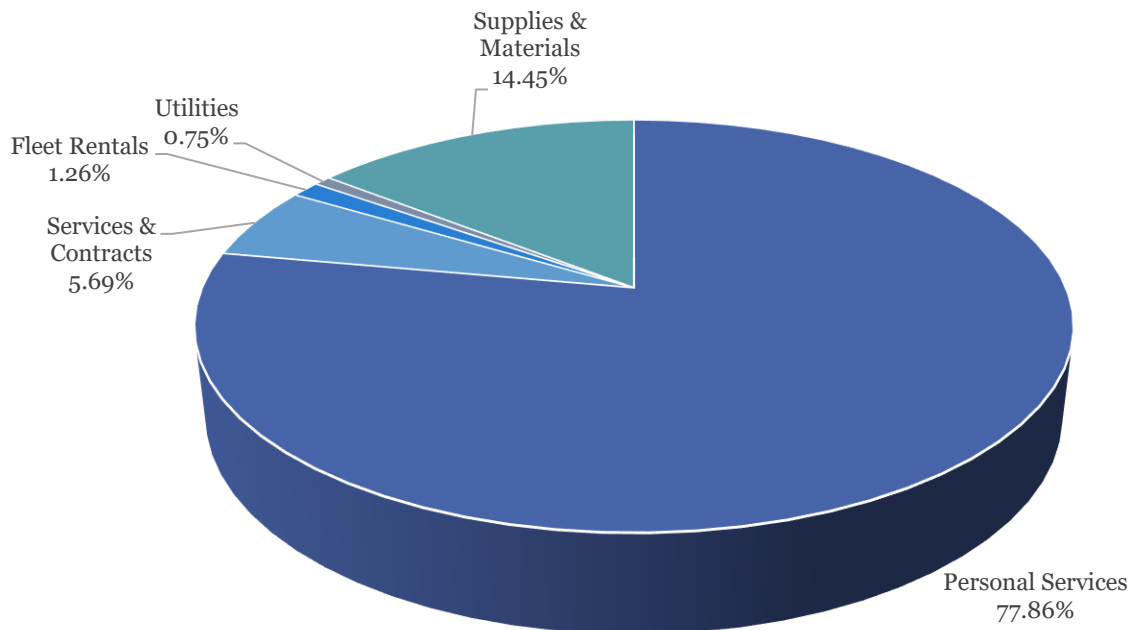
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	91,809	95,302	128,390	146,077	149,217	3,140	2.15%
Services & Contracts	4,860	10,806	11,556	13,820	10,900	(2,920)	(21.13)%
Fleet Rentals	730	1,416	934	1,981	2,416	435	21.96%
Utilities	362	493	983	1,453	1,438	(15)	(1.03)%
Supplies & Materials	26,322	19,463	43,889	29,285	27,685	(1,600)	(5.46)%
	124,083	127,480	185,751	192,616	191,956	(960)	(0.50)%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1.5	1.5	15	1.5	1.5	-

## Annual Department Goals:

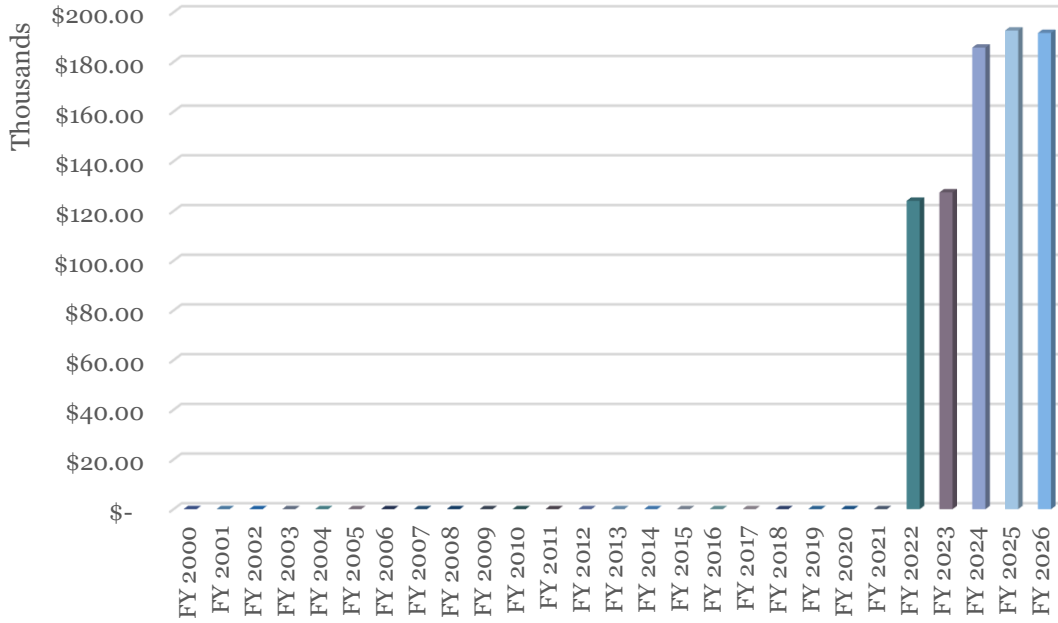
- Create a calendar of community events and employee programs
- Coordinate with Community Develop on programs and marketing materials and logos
- Coordinate with other local public information staff and media to ensure information released is consistent and accurate



**FIGURE 49 - PUBLIC INFORMATION - EXPENDITURES BY TYPE**

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# Public Information



**FIGURE 50 - PUBLIC INFORMATION - EXPENDITURE HISTORY**

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# Tax Commissioner

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	1,236,916	1,301,496	1,342,538	1,484,365	1,511,381	27,016	1.82%
Services & Contracts	185,047	207,783	198,654	206,578	194,338	(12,240)	(5.93)%
Fleet Rentals	21,265	29,406	19,696	22,715	27,947	5,232	23.03%
Utilities	508	542	548	563	558	(5)	(0.89)%
Supplies & Materials	8,690	17,574	17,468	17,353	15,875	(1,480)	(8.53)%
	1,452,425	1,556,801	1,578,905	1,731,576	1,750,099	18,523	1.07%

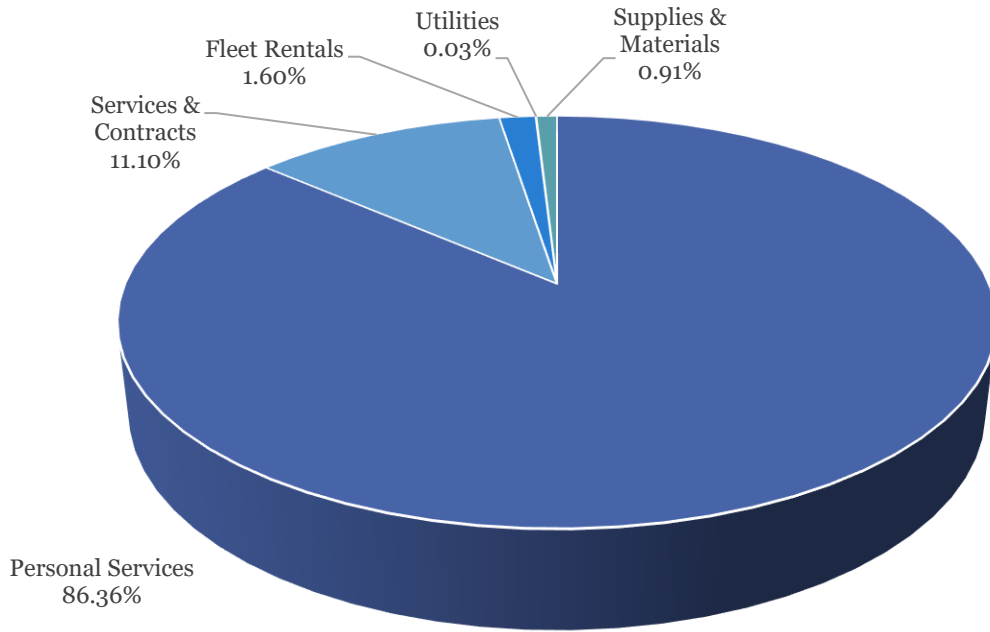
## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
21	20	21	21	21	21	21	-

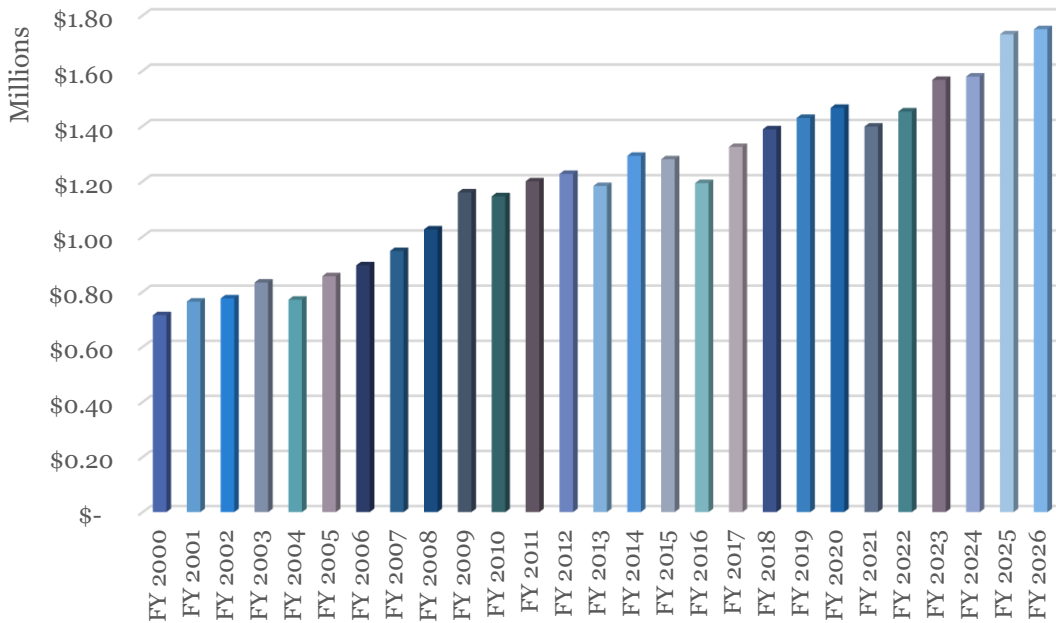
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce missed telephone calls by 5% annually	3%	3%	2%	Service
Measure: % of missed telephone calls				
Goal: To reduce wait time to less than 5 minutes 100% of the time	98.5%	98.5%	99%	Service
Measure: % of customers assisted within 5 minutes				

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# Tax Commissioner



**FIGURE 51 - TAX COMMISSIONER - EXPENDITURES BY TYPE**



**FIGURE 52 - TAX COMMISSIONER - EXPENDITURE HISTORY**

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## Board of Assessors

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	1,198,691	1,309,753	1,280,955	1,514,240	1,434,632	(79,608)	(5.26)%
Services & Contracts	585,484	655,881	600,651	525,513	529,228	3,715	0.71%
Fleet Rentals	32,203	38,770	108,317	36,301	49,556	13,255	36.51%
Utilities	2,362	2,179	2,183	2,221	2,206	(15)	(0.68)%
Supplies & Materials	16,083	4,571	15,901	2,221	16,000	2,241	16.29%
Capital Outlay	-	-	7,048	-	-	-	0.00%
	1,834,823	2,011,154	2,015,055	2,092,034	2,031,622	(60,412)	(2.89)%

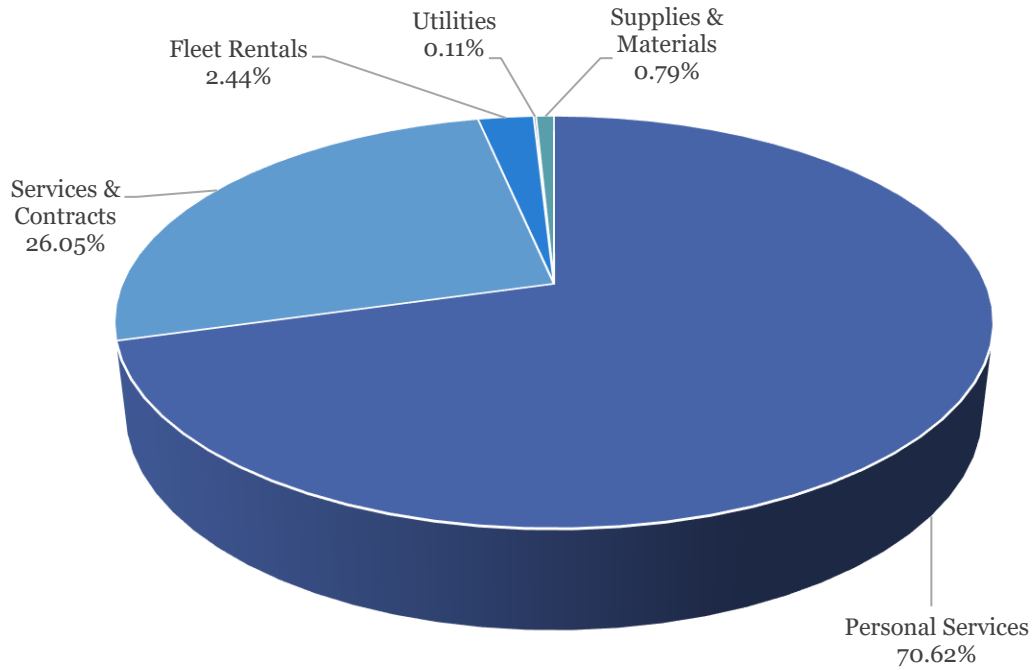
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
20	21	23	25	25	25	25	-

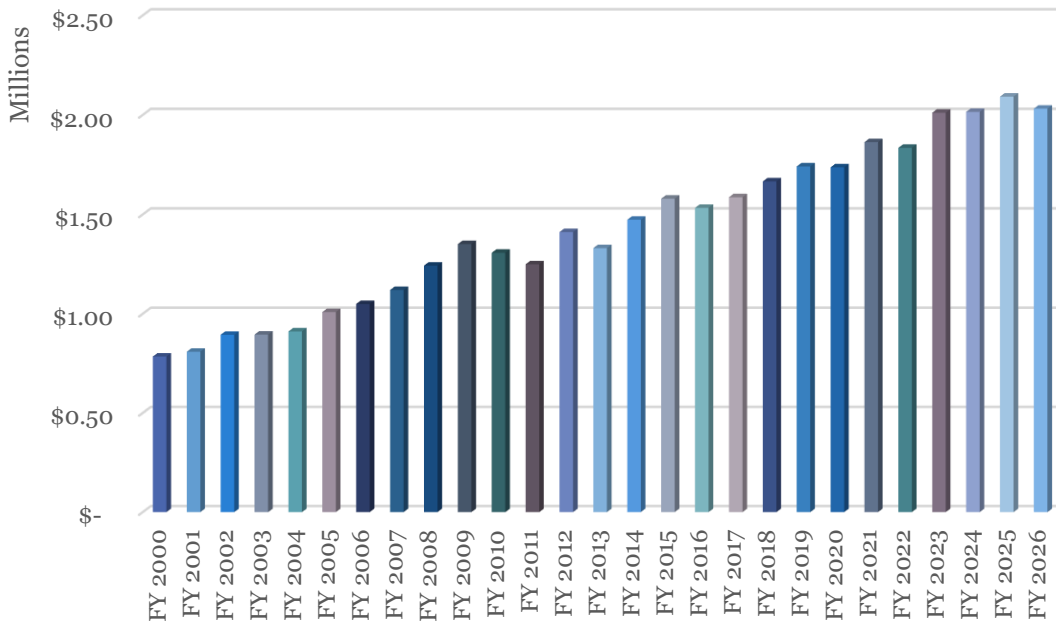
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To inspect one third of parcels annually	35%	33%	35%	Education Financial Service
Measure: % of parcels inspected				
Goal: To have value in dispute below 5% by September 1st	<5%	<5%	<5%	Financial Service
Measure: % of value in dispute under appeal				
Goal: To have digest ready for Board of Commissioner by July 20 <sup>th</sup>	7/15	7/28	7/15	Financial Service
Measure: Date that digest is ready for Board of Commissioners				

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# Board of Assessors



**FIGURE 53 - BOARD OF ASSESSORS - EXPENDITURES BY TYPE**



**FIGURE 54 - BOARD OF ASSESSORS - EXPENDITURE HISTORY**

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## Facilities Maintenance

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	1,084,427	1,184,291	1,167,172	1,484,261	1,444,556	(39,705)	(2.68)%
Services & Contracts	571,324	606,178	777,236	719,748	683,467	(36,281)	(5.04)%
Fleet Rentals	49,777	61,063	159,708	57,575	110,297	52,722	91.57%
Utilities	869,769	703,869	759,505	757,799	904,477	146,648	19.35%
Supplies & Materials	61,997	71,634	264,949	60,200	67,600	7,400	12.29%
Capital Outlay	66,664	1,685,974	1,979,202	-	-	-	0.00%
Debt Service	1,049,935	1,050,300	1,050,600	30,150	-	(30,150)	(100.00)%
	3,753,893	5,363,309	6,158,372	3,109,733	3,210,367	100,634	3.24%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
22	21	22	24	25	25	25	1

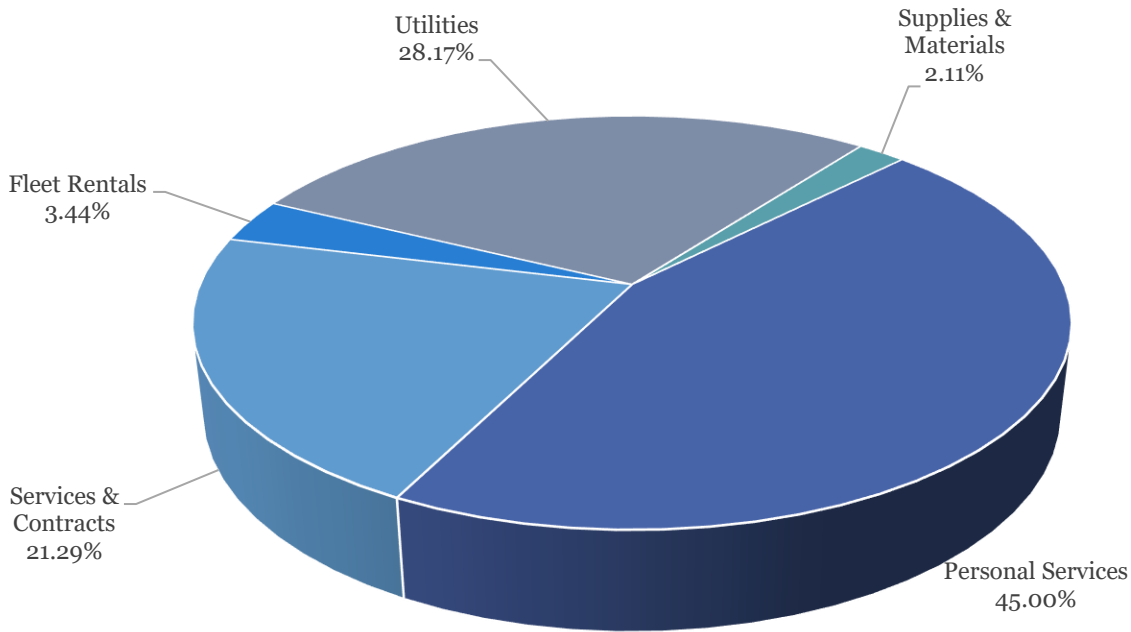
### Annual Department Goals:

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

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# Facilities Maintenance

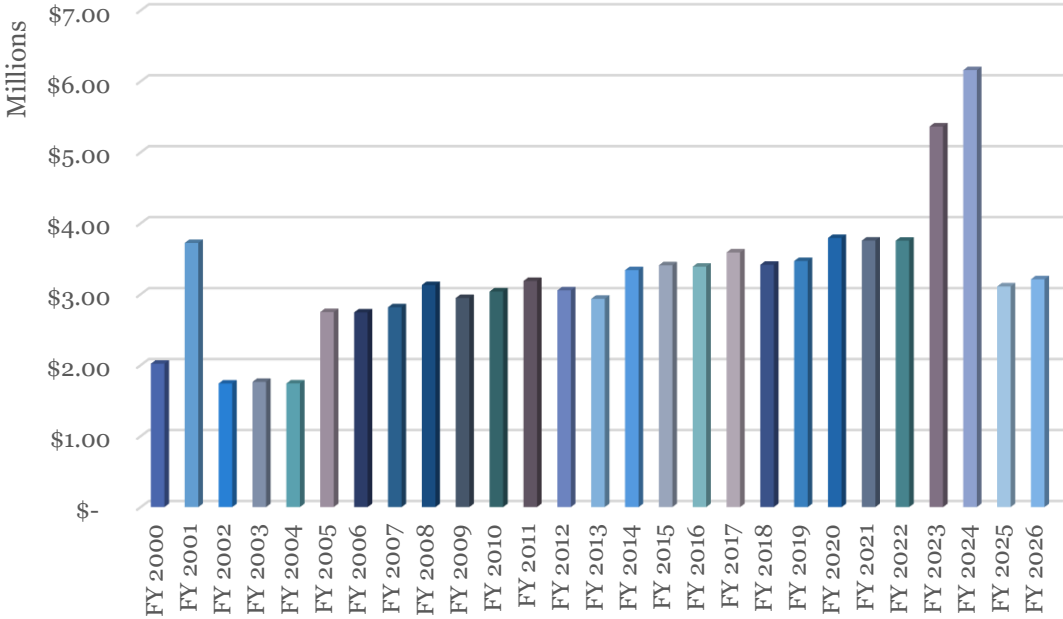
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	4%	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 withing 5 business days 90% of the time	6	5	5	Financial Service
Measure: Average # of days to complete requests for service				



**FIGURE 55 - FACILITIES MAINTENANCE - EXPENDITURES BY TYPE**

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# Facilities Maintenance



**FIGURE 56 - FACILITIES MAINTENANCE - EXPENDITURE HISTORY**

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# Engineering Services

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	594,488	593,020	681,245	829,752	759,855	(69,897)	(8.42)%
Services & Contracts	12,155	12,501	4,825	17,700	8,200	(9,500)	(53.67)%
Fleet Rentals	19,144	28,746	42,487	23,352	27,324	3,972	17.01%
Utilities	4,085	4,367	4,692	4,822	7,557	2,735	56.72%
Supplies & Materials	313	2,204	12,945	3,250	2,750	(500)	(15.38)%
	630,184	640,838	746,194	878,876	805,686	(73,190)	(8.33)%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
7	8	8	8	8	8	8	-

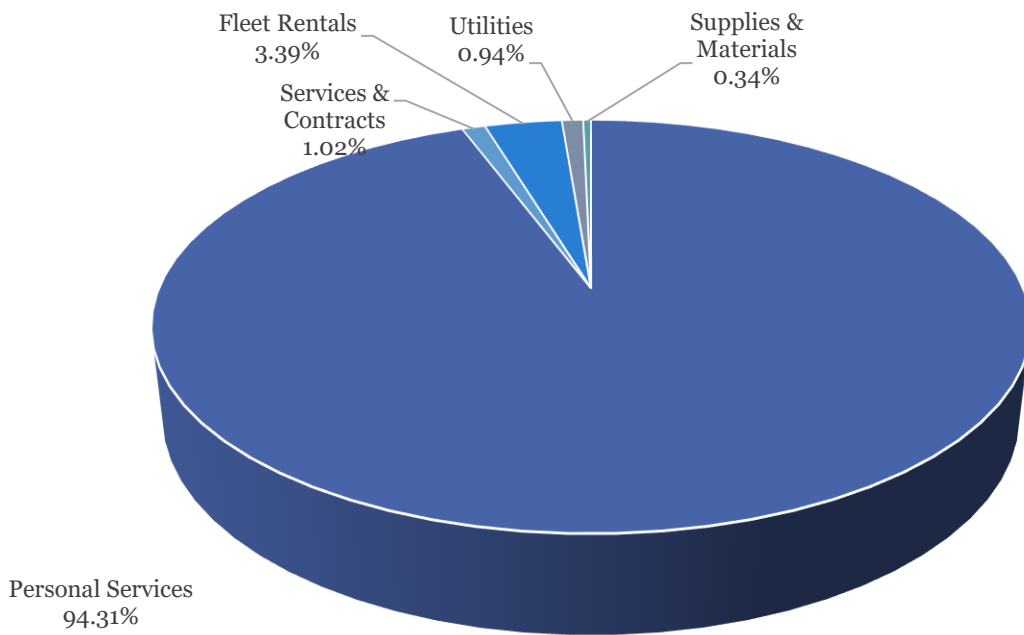
### Annual Department Goals:

- 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

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# Engineering Services

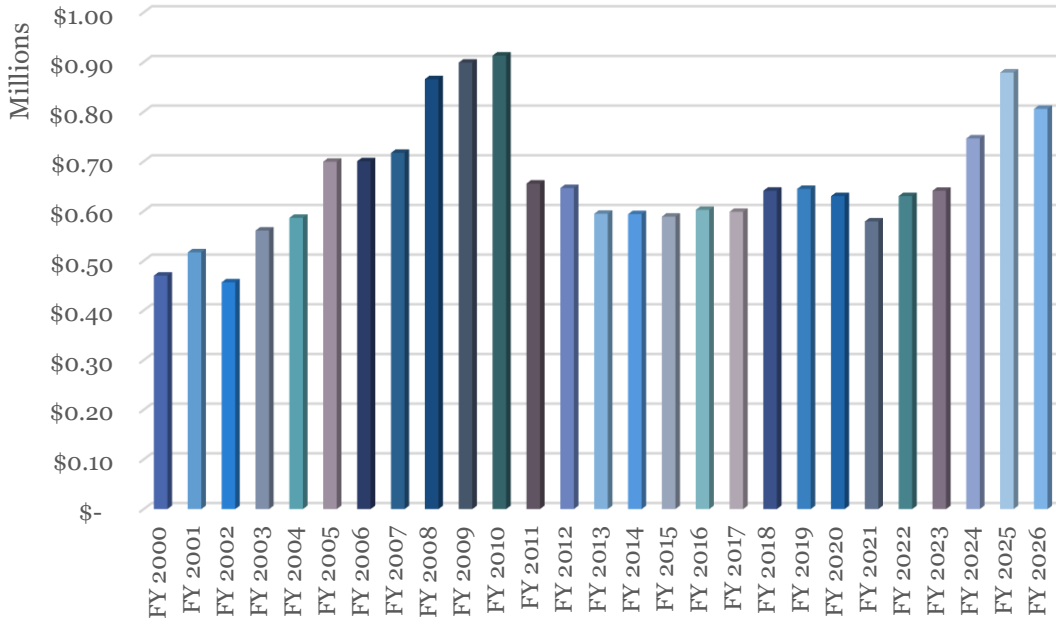
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To maintain 100% compliance with NPDES requirements	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % compliance with NPDES requirements				
Goal: To maintain 100% PACES rating for paved roads	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % of compliance with PACES				
Goal: To provide lot inspections within 24 hours of request	100%	100%	100%	Safety Quality of Life Financial Service
Measure: % of lot inspections completed within 24 hours of request				



**FIGURE 57 - ENGINEERING SERVICES - EXPENDITURES BY TYPE**

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# Engineering Services



**FIGURE 58 - ENGINEERING SERVICES - EXPENDITURE HISTORY**

# Superior Court

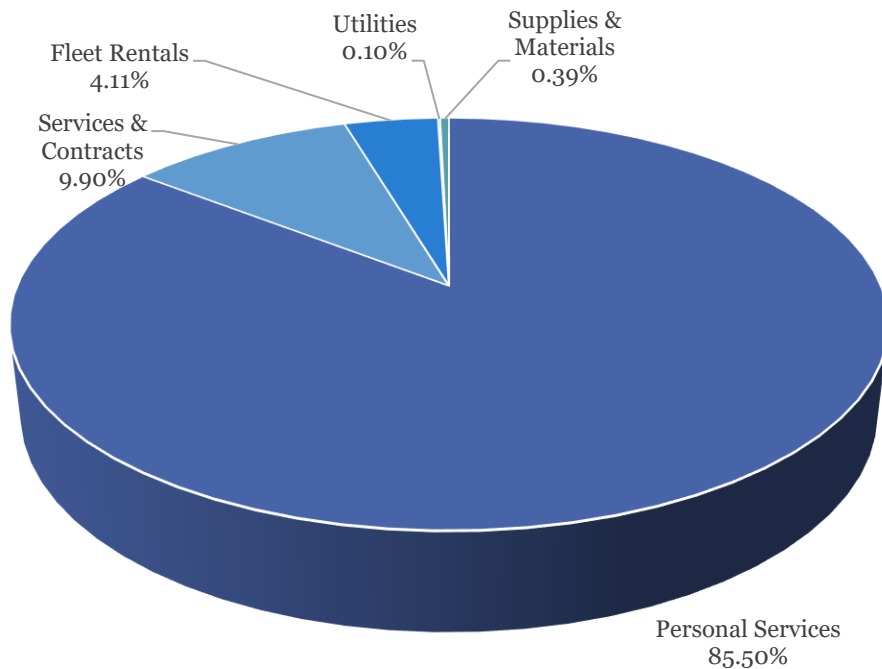
The Superior Court of Lowndes County is part of the overall judicial branch of the State of Georgia. Lowndes County Superior Court is part of the Southern Judicial Circuit which includes Brooks, Colquitt, Echols and Thomas counties. The Superior Court hears both criminal and civil felony cases.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	370,305	427,501	477,005	507,574	501,656	(5,918)	(1.17)%
Services & Contracts	89,041	72,456	59,279	61,500	58,097	(3,403)	(5.53)%
Fleet Rentals	14,763	13,891	18,242	19,040	24,145	5,105	26.81%
Utilities	2,988	1,734	551	566	561	(5)	(0.88)%
Supplies & Materials	4,038	1,824	1,718	2,300	2,300	-	0.00%
	481,135	517,406	556,795	590,980	586,759	(4,221)	(0.71)%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
14	20	19	20	20	20	20	-

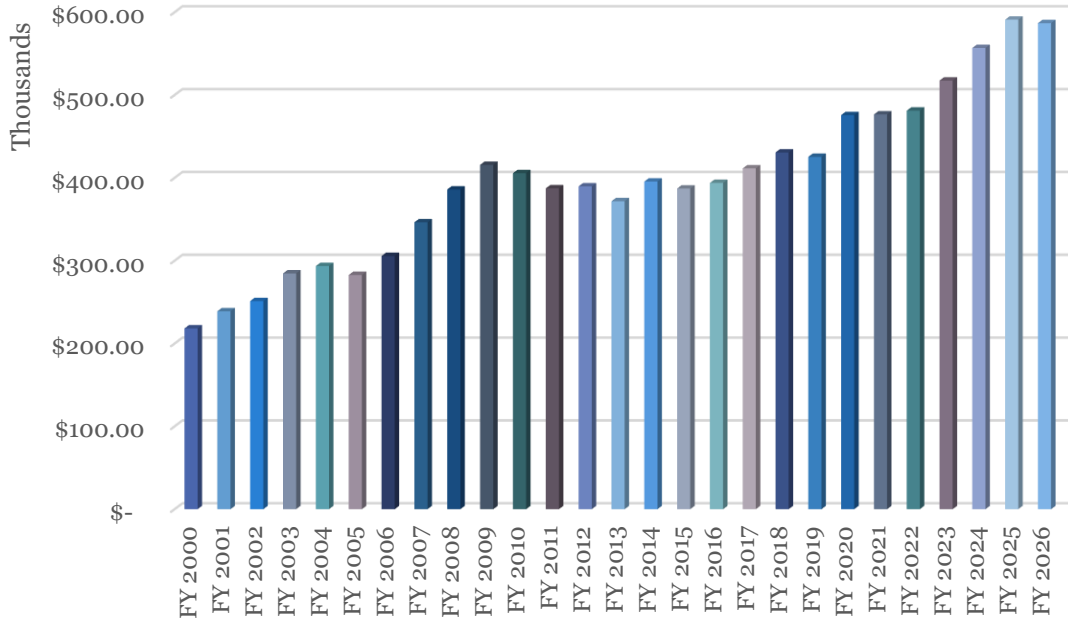
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To utilize ADR to dispose of at least 90% of cases annually	92%	91%	92%	Financial Service
Measure: % of cases settled through ADR				



**FIGURE 59 - SUPERIOR COURT - EXPENDITURE BY TYPE**

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# Superior Court



**FIGURE 60 - SUPERIOR COURT - EXPENDITURE HISTORY**

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## Community Corrections

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	68,017	71,363	73,186	75,988	78,635	2,647	3.48%
Services & Contracts	48,076	35,354	34,015	35,100	30,000	(5,100)	(14.53)%
Fleet Rentals	2,867	4,362	10,370	2,909	8,772	5,863	201.55%
Utilities	444	484	484	500	495	(5)	(1.00)%
Supplies & Materials	197	1,399	633	125	100	(25)	(20.00)%
	119,602	112,962	118,689	114,622	118,002	3,380	2.95%

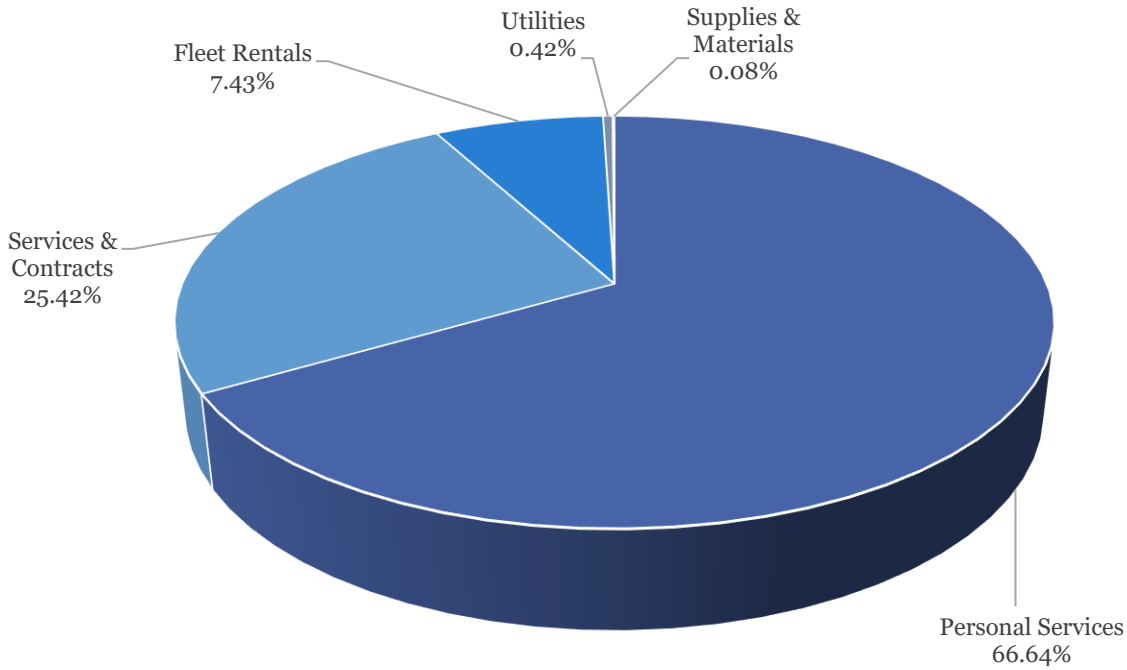
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1	1	1	1	1	-

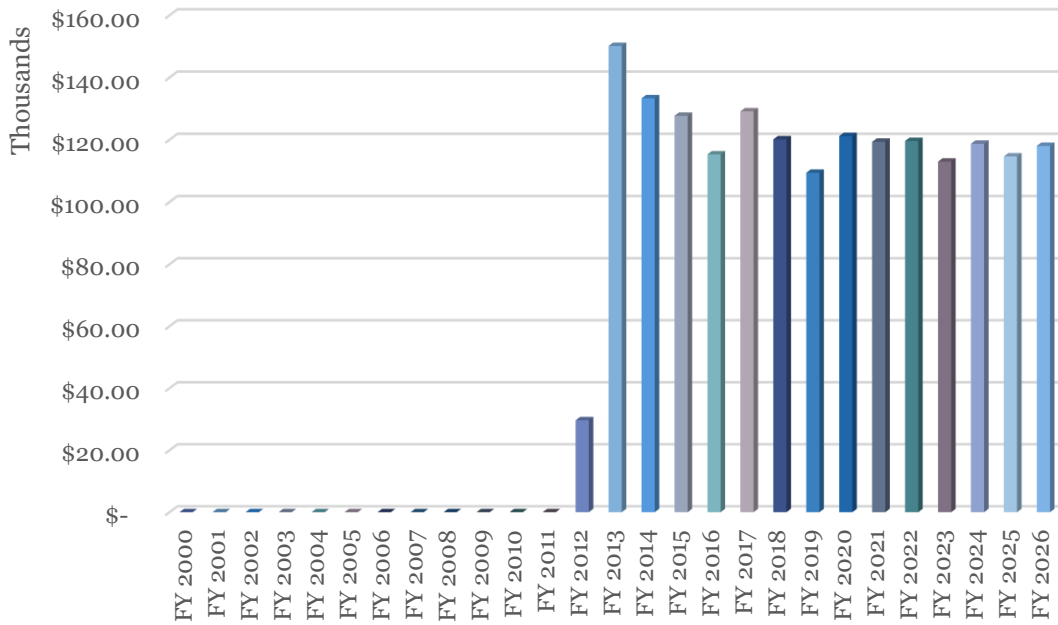
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To increase the number of releases by 3% annually	2%	1%	3%	Safety Quality of Life Financial Service
Measure: % increase in pre-trial releases				
Goal: To increase the number of participants employed by 3% annually	2%	2%	3%	Safety Quality of Life Financial Service
Measure: % increase in employment				
Goal: To increase the number of participants in treatment programs by 10% annually	19%	18%	20%	Safety Quality of Life Financial Service
Measure: % of participants in treatment programs				

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# Community Corrections



**FIGURE 61 - COMMUNITY CORRECTIONS - EXPENDITURES BY TYPE**



**FIGURE 62 - COMMUNITY CORRECTIONS - EXPENDITURE HISTORY**

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## Clerk of Court

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	1,423,186	1,544,136	1,514,469	1,627,080	1,661,400	34,320	2.11%
Services & Contracts	249,076	201,755	189,377	207,378	188,397	(18,981)	(9.15)%
Fleet Rentals	91,452	84,241	53,088	61,822	67,750	5,928	9.59%
Utilities	621	646	661	677	672	(5)	(0.74)%
Supplies & Materials	12,888	13,038	15,293	15,750	15,500	(250)	(1.59)%
	1,777,223	1,843,816	1,777,888	1,912,707	1,933,719	21,012	1.10%

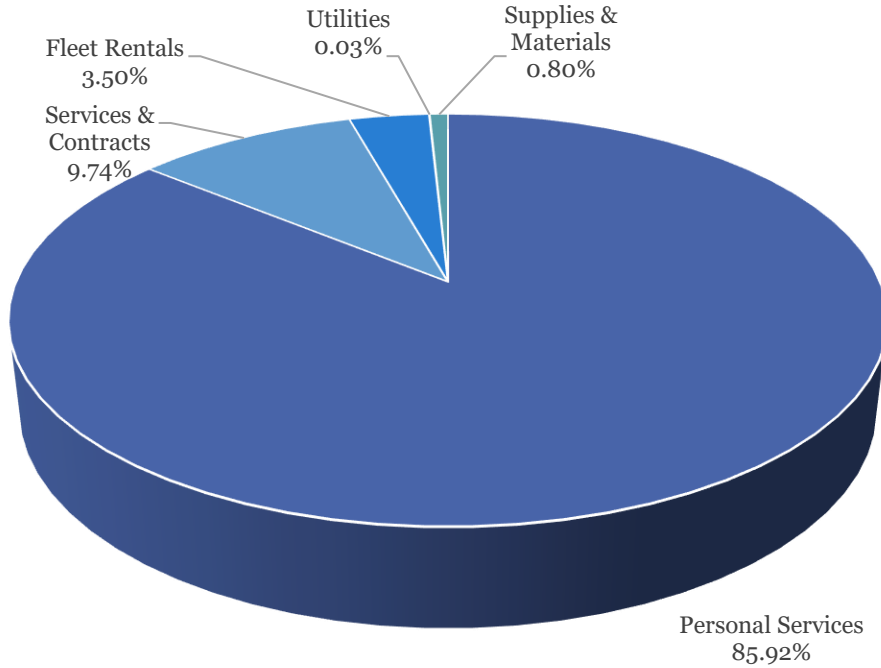
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
25	26	26	27	27	27	27	-

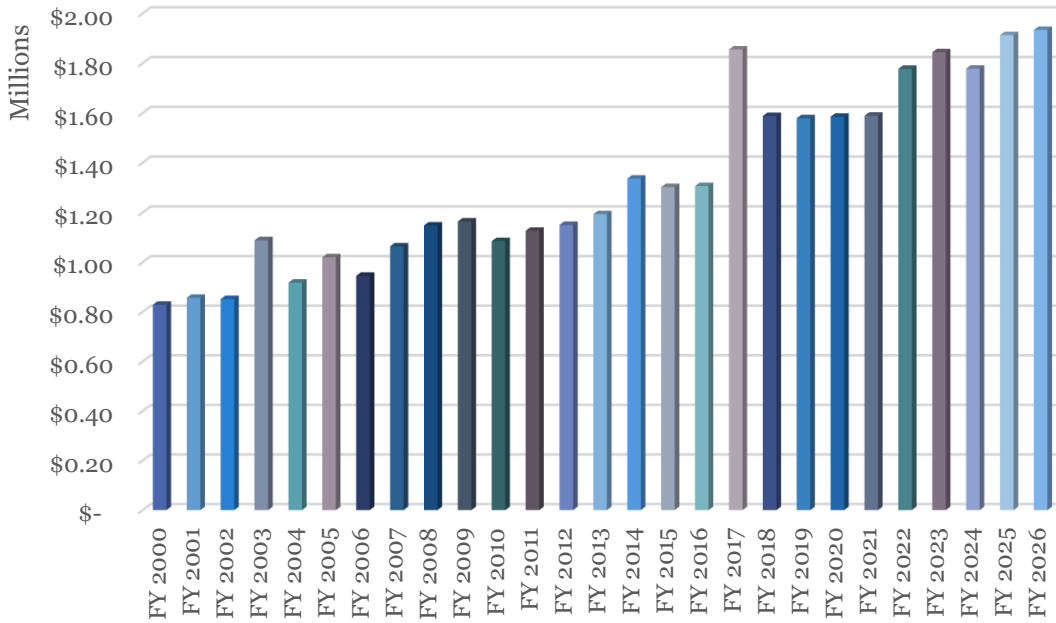
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce the wait time for citations to less than 10 minutes	5%	4%	4%	Financial Service
Measure: % of customers waiting more than 10 minutes				
Goal: To reduce the wait time for real estate customers to less than 20 minutes	<1%	<1%	<1%	Quality of Life Financial Service
Measure: % of customers waiting more than 20 minutes				

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# Clerk of Court



**FIGURE 63 - CLERK OF COURT - EXPENDITURES BY TYPE**



**FIGURE 64 - CLERK OF COURT - EXPENDITURE HISTORY**

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## State Court

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	655,678	678,942	671,453	706,404	717,292	10,888	1.54%
Services & Contracts	189,695	192,865	184,325	209,135	190,045	(19,090)	(9.13)%
Fleet Rentals	28,072	33,856	23,046	26,869	28,832	1,963	7.31%
Utilities	1,307	1,424	1,470	1,450	1,435	(15)	(1.03)%
Supplies & Materials	12,824	7,580	18,859	7,500	6,250	(1,250)	(16.67)%
	887,575	914,667	897,152	951,358	943,854	(7,504)	(0.79)%

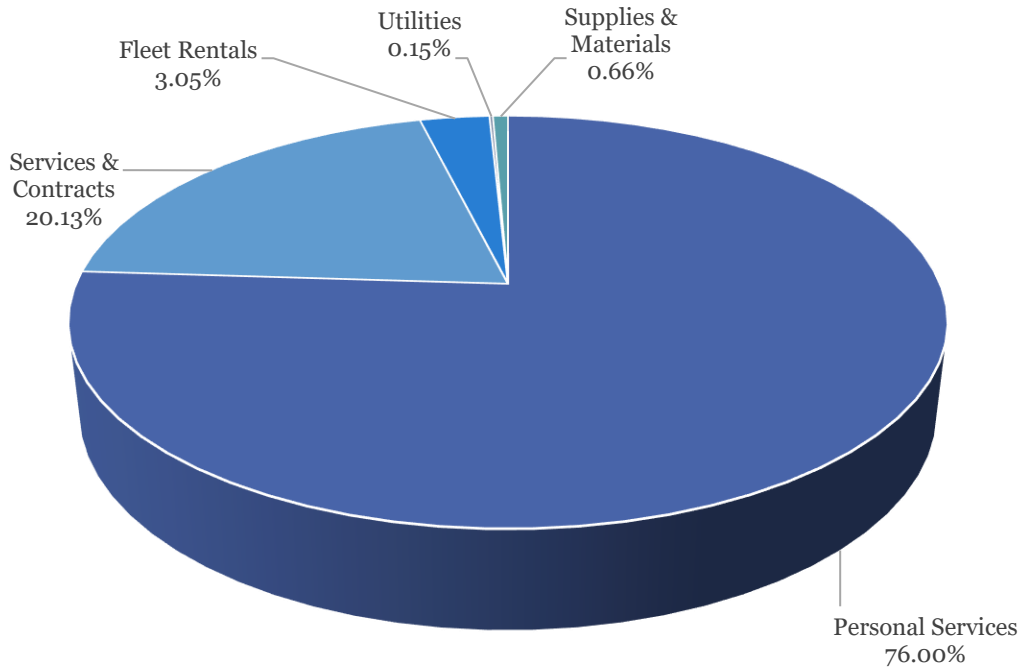
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
7	7	7	7	7	7	7	-

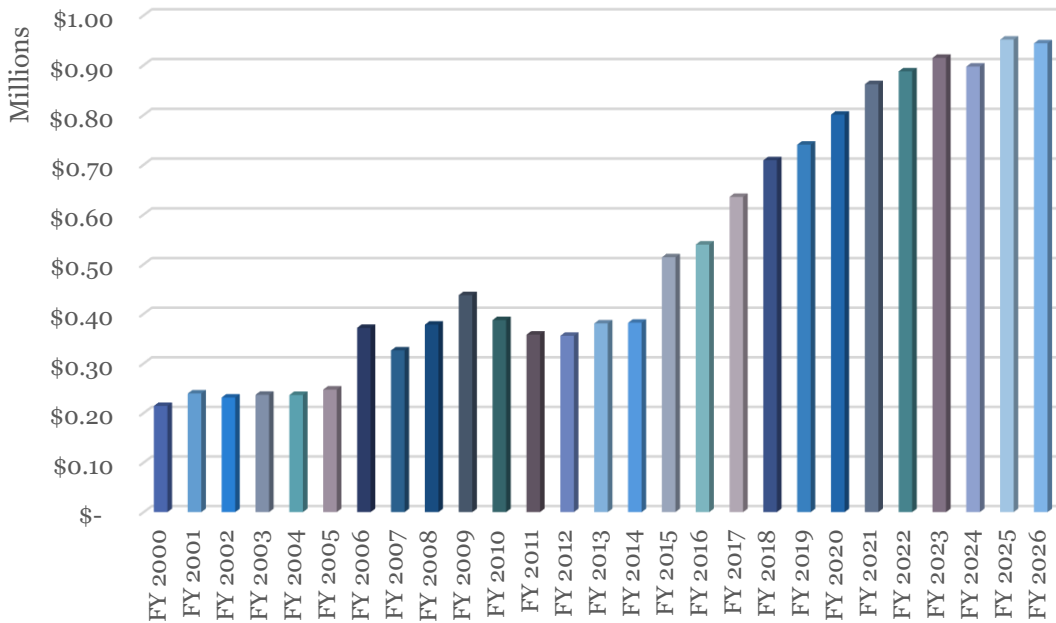
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To foster relationships through community outreach	15	12	15	Safety Quality of Life Education
Measure: # of programs participated in				
Goal: To increase graduates of the DUI program	50	50	55	Safety Quality of Life Financial Service
Measure: # of participants graduating				
Goal: To divert cases from probation through a traffic violations bureau	-	-	5,000	Safety Quality of Life Financial Service
Measure: # of cases diverted through a traffic violations bureau				

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# State Court



**FIGURE 65 - STATE COURT - EXPENDITURES BY TYPE**



**FIGURE 66 - STATE COURT - EXPENDITURE HISTORY**

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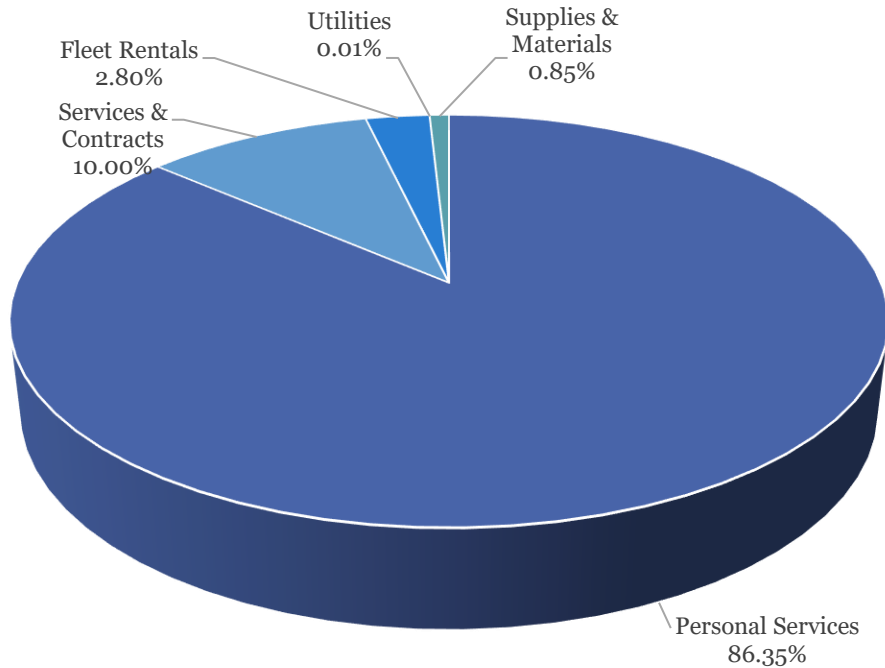
# Solicitor

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	511,643	542,030	545,923	579,633	600,312	20,679	3.57%
Services & Contracts	31,804	59,280	66,286	71,781	69,496	(2,285)	(3.18)%
Fleet Rentals	23,422	23,450	15,443	18,150	19,483	1,333	7.34%
Utilities	47	43	47	47	47	-	0.00%
Supplies & Materials	5,921	6,728	7,767	6,475	5,900	(575)	(8.88)%
	572,837	631,531	635,455	676,086	695,238	19,152	2.83%

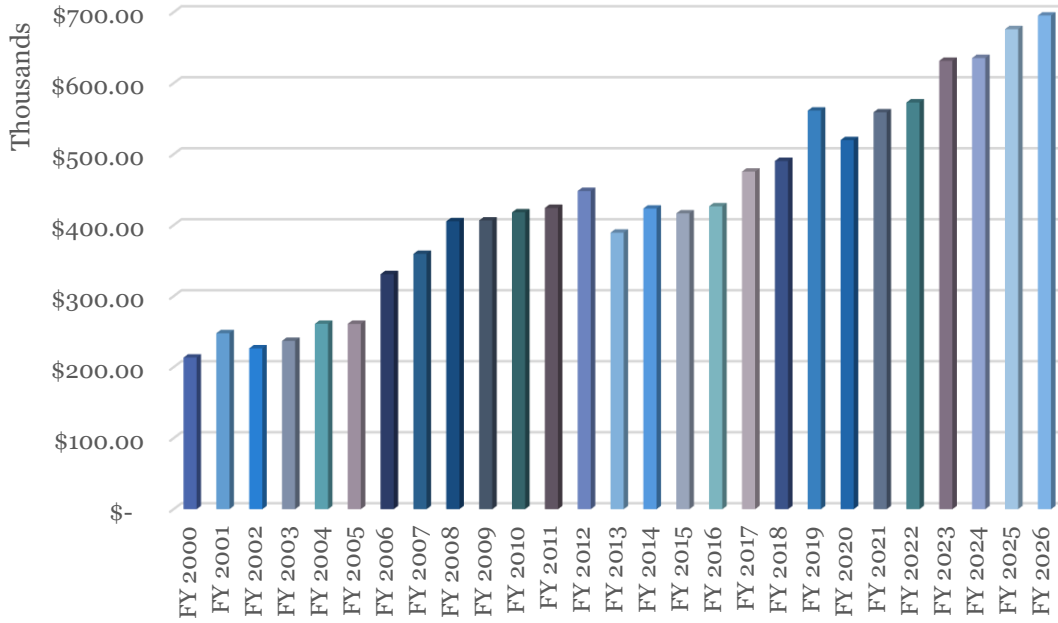
## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
6	6	7	7	7	7	7	-



**FIGURE 67 - SOLICITOR - EXPENDITURES BY TYPE**

# Solicitor



**FIGURE 68 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	931,183	1,023,251	1,007,433	1,211,113	1,195,757	(15,356)	(1.27)%
Services & Contracts	46,126	49,266	70,619	47,823	46,494	(1,329)	(2.78)%
Fleet Rentals	86,557	120,466	120,186	100,468	112,586	12,118	12.06%
Utilities	4,622	4,803	4,804	4,852	4,827	(25)	(0.52)%
Supplies & Materials	9,921	8,091	9,959	8,520	8,800	280	3.29%
	1,078,409	1,205,876	1,213,000	1,372,776	1,368,464	(4,312)	(0.31)%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
12	13	13	14	15	15	14	-

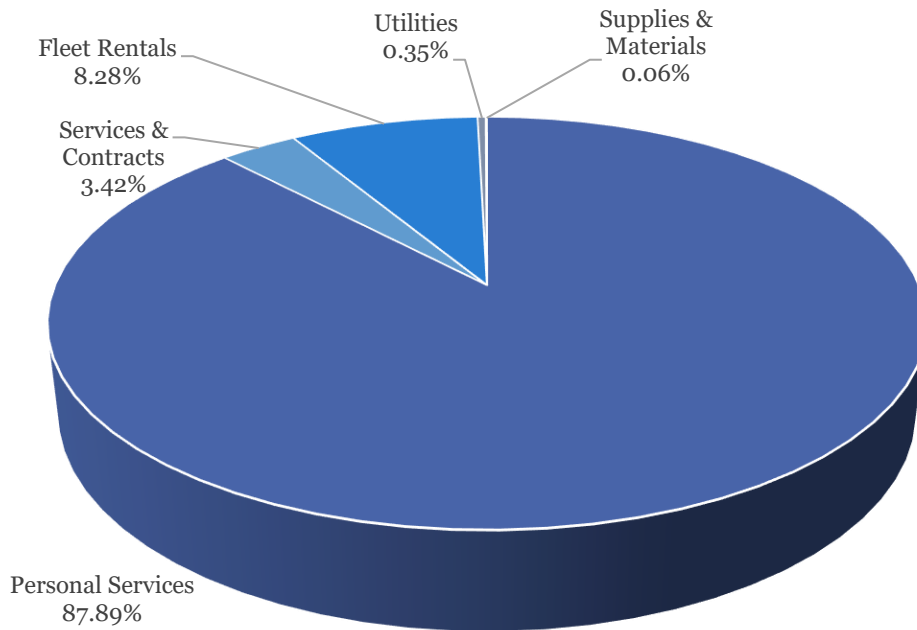
## Highlights:

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

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# Magistrate Court

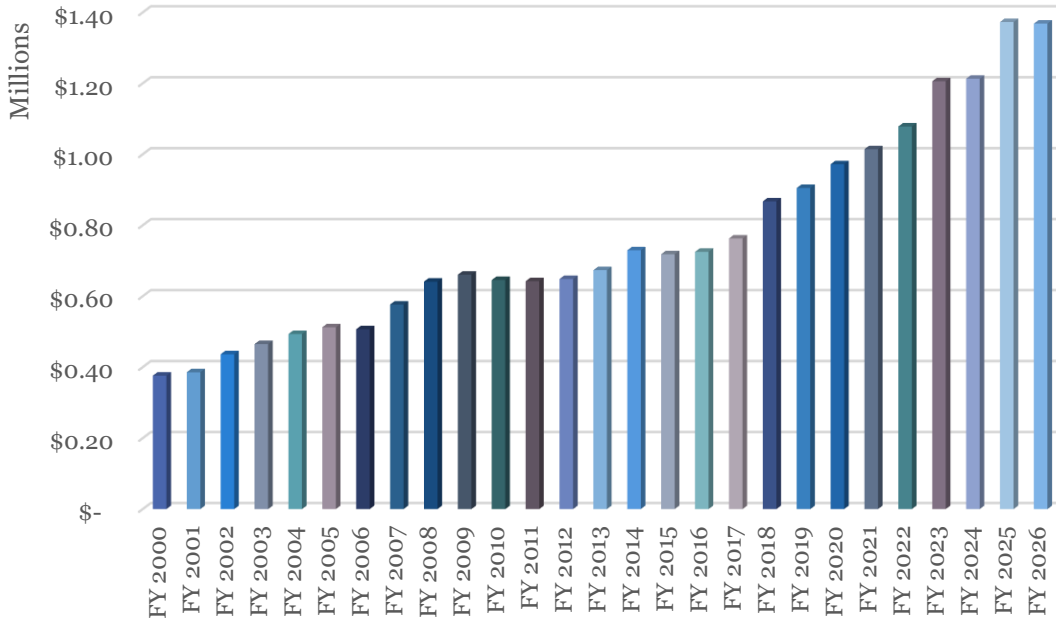
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
<b>Goal:</b> To hold first appearance hearings withing 24 hours of arrest  <b>Measure:</b> % of defendants having first appearance hearings within 24 hours of arrest	100%	100%	100%	Safety Quality of Life Education
<b>Goal:</b> To schedule and hold preliminary hearings within 10 days of request  <b>Measure:</b> % of preliminary hearings held within 10 days of request	95%	95%	100%	Safety Quality of Life Service
<b>Goal:</b> To be presented with probable cause within 24 hours for warrantless arrests  <b>Measure:</b> % of probable cause presented within 24 hours for warrantless arrests	98%	98%	100%	Safety Quality of Life Service



**FIGURE 69 - MAGISTRATE COURT - EXPENDITURES BY TYPE**

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# Magistrate Court



**FIGURE 70 - MAGISTRATE COURT - EXPENDITURE HISTORY**

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## Probate Court

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	474,140	509,205	569,254	604,519	576,602	(27,917)	(4.62)%
Services & Contracts	14,169	14,963	18,761	23,781	20,414	(3,367)	(14.16)%
Fleet Rentals	45,047	57,903	37,363	42,589	46,068	3,479	8.17%
Utilities	944	460	55	55	550	495	900.00%
Supplies & Materials	4,631	6,006	4,434	4,850	5,100	250	5.15%
	538,931	588,538	629,868	675,794	648,734	(27,060)	(4.00)%

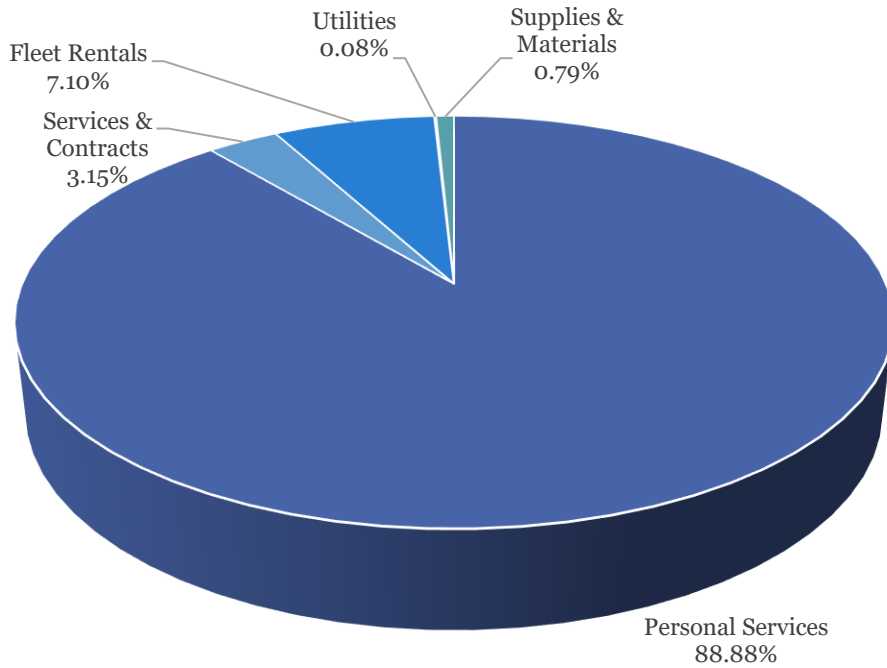
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
7	7	8	9	8	8	8	(1)

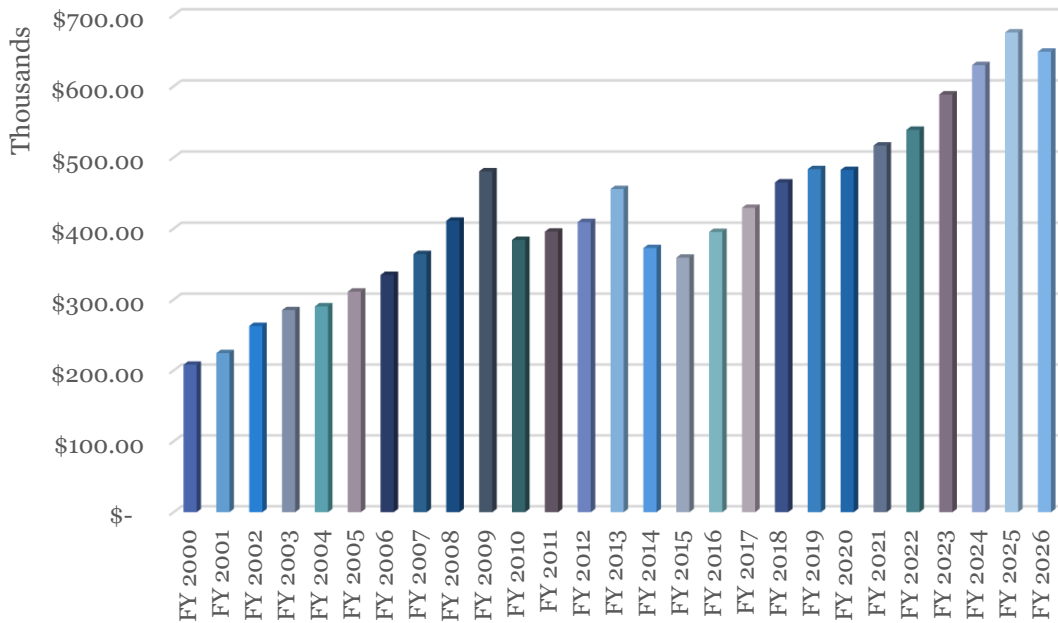
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To develop a quarterly lunch and learn for conservators to teach them about planning, management and reporting	-	20%	25%	Safety Quality of Life Financial Service
Measure: % of quarterly lunch and learn program implemented				
Goal: To continue to make improvements to the website to allow citizens to conduct services remotely	25%	35%	45%	Safety Quality of Life Service
Measure: % of website improvements implemented				

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# Probate Court



**FIGURE 71 - PROBATE COURT - EXPENDITURES BY TYPE**



**FIGURE 72 - PROBATE COURT - EXPENDITURE HISTORY**

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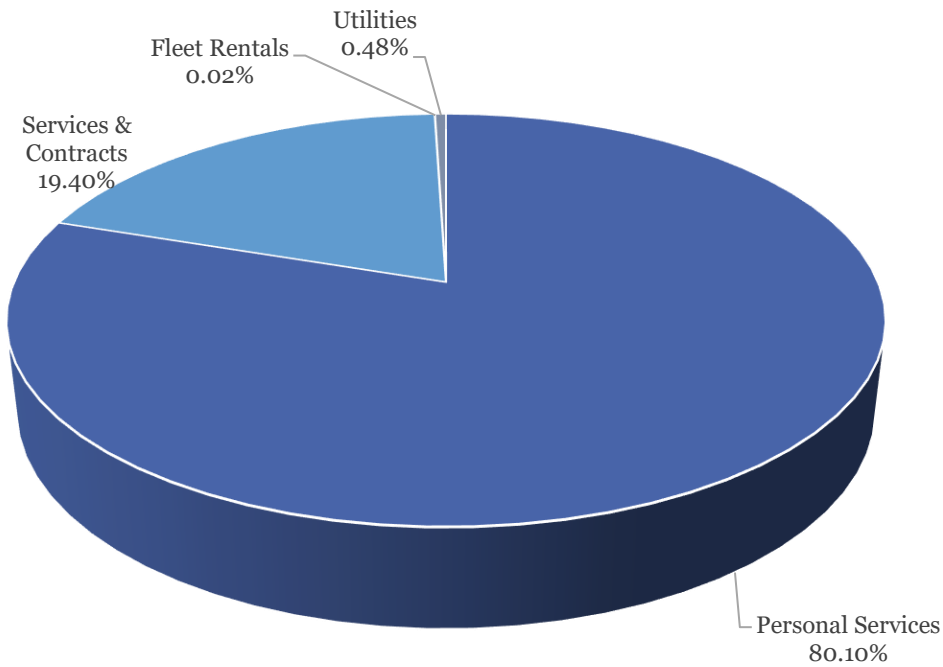
# Juvenile Court

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	157,690	160,523	158,661	165,012	164,069	(943)	(0.57)%
Services & Contracts	32,991	101,676	26,727	38,857	39,742	885	2.28%
Fleet Rentals	30	62	26	25	47	22	88.00%
Utilities	444	484	484	500	980	480	96.00%
	191,155	262,745	185,899	204,394	204,838	444	0.22%

**Positions:**

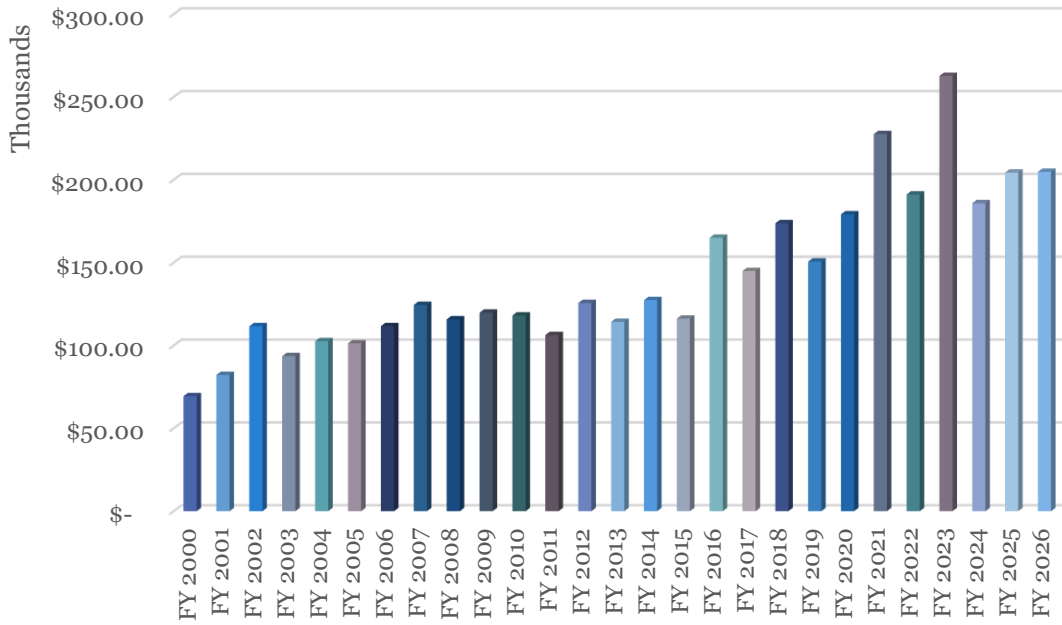
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
3	3	3	3	3	3	3	-



**FIGURE 73 - JUVENILE COURT - EXPENDITURES BY TYPE**

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# Juvenile Court



**FIGURE 74 - JUVENILE COURT - EXPENDITURE HISTORY**

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# Probation

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	764,658	880,316	905,316	1,055,710	1,008,777	(46,933)	(4.45)%
Services & Contracts	17,052	27,975	32,503	33,113	32,735	(378)	(1.14)%
Fleet Rentals	7,835	16,00	14,868	17,510	20,837	3,327	19.00%
Utilities	3,725	4,377	4,412	4,452	5,402	950	21.34%
Supplies & Materials	19,190	23,391	20,254	18,800	10,500	(7,500)	(41.67)%
Capital Outlay	-	-	17,537	-	-	-	0.00%
	812,459	952,079	994,891	1,128,785	1,078,251	(50,534)	(4.48)%

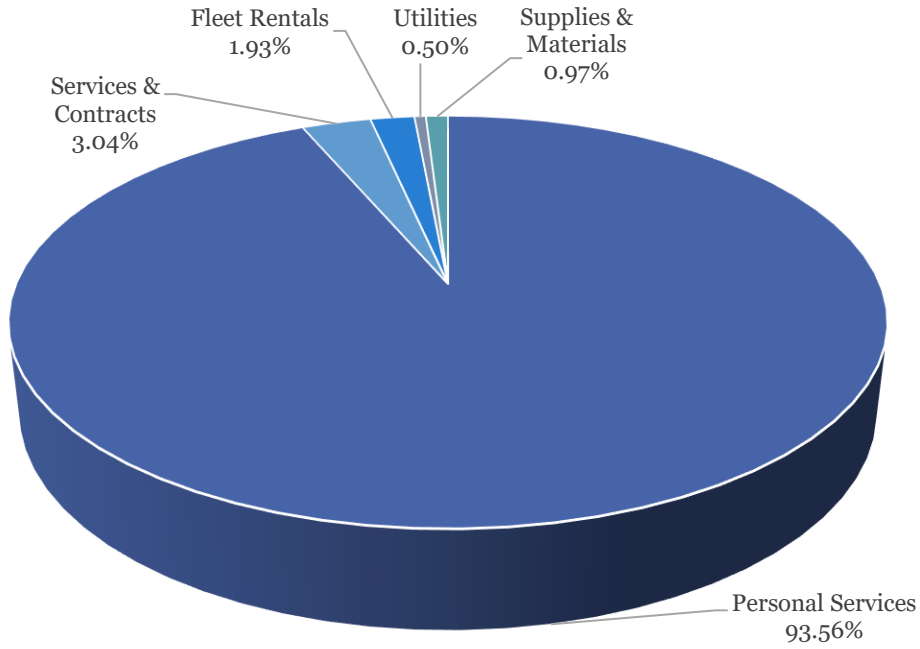
## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
14	14	14	15	15	15	15	-

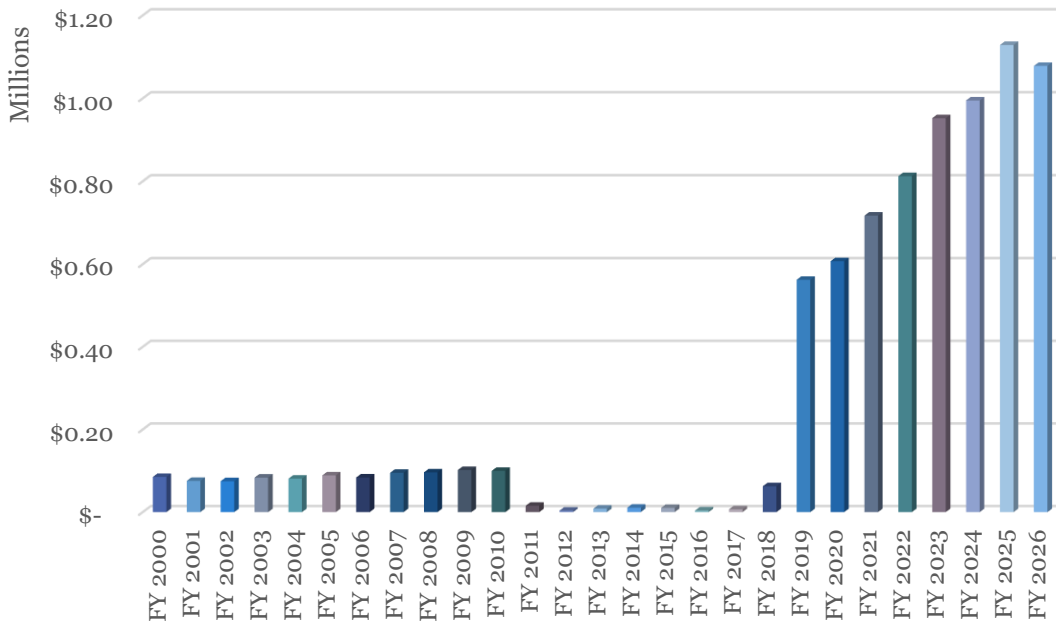
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce probation violations for non-payment by 5% annually	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % reduction in non-payment violations				

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# Probation



**FIGURE 75 - PROBATION - EXPENDITURES BY TYPE**



**FIGURE 76 - PROBATION - EXPENDITURE HISTORY**

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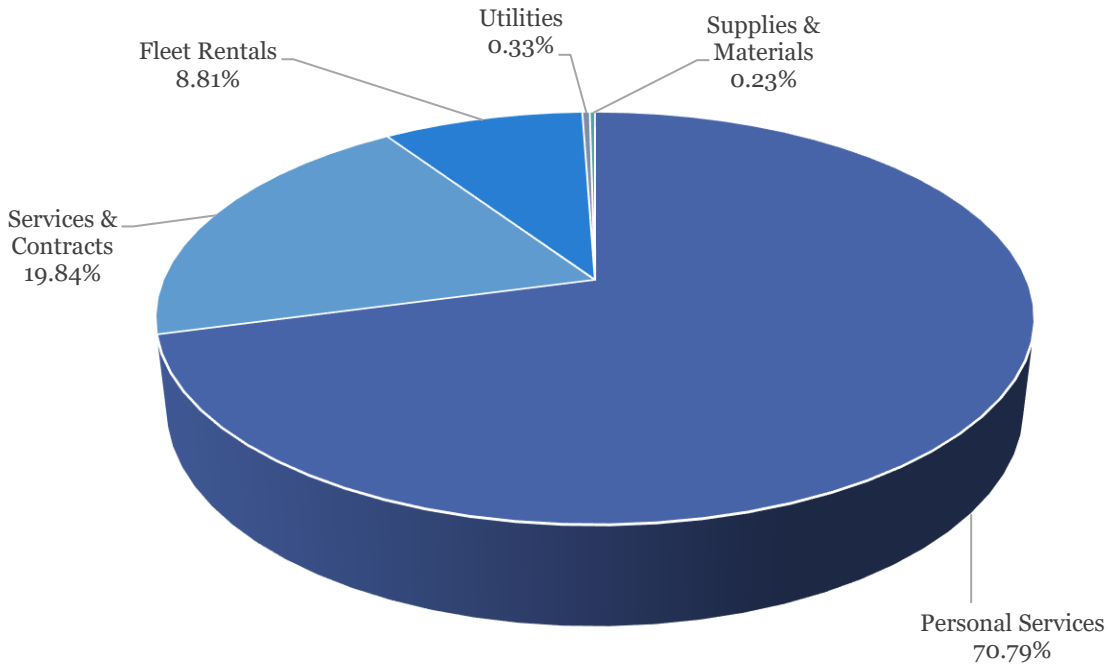
# Sheriff

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	15,220,143	15,495,863	16,998,573	18,031,816	18,901,398	869,582	4.82%
Services & Contracts	3,984,314	5,092,020	5,863,668	5,251,197	5,295,965	44,768	0.85%
Fleet Rentals	1,344,778	2,277,996	3,692,605	1,552,476	2,353,543	801,067	51.60%
Utilities	69,947	266,974	97,699	86,300	87,085	785	0.91%
Supplies & Materials	73,477	70,922	67,019	71,500	61,500	(10,000)	(13.99)%
Capital Outlay	-	24,463	-	-	-	-	0.00%
	20,692,659	23,228,238	26,719,565	24,993,289	26,699,491	1,706,202	6.83%

## Positions:

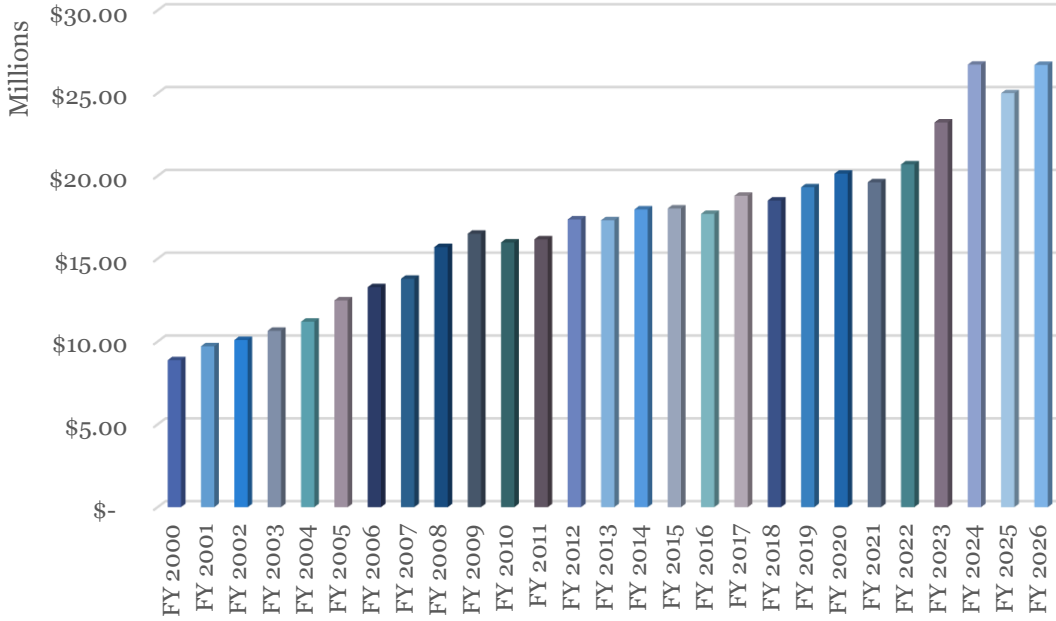
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
237	238	241	239	245	245	241	2



**FIGURE 77 - SHERIFF - EXPENDITURES BY TYPE**

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# Sheriff



**FIGURE 78 - SHERIFF - EXPENDITURE HISTORY**

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# Animal Services

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	783,017	892,701	1,038,336	1,012,419	1,032,920	20,501	2.02%
Services & Contracts	101,449	100,139	96,375	106,880	102,085	(4,795)	(4.49)%
Fleet Rentals	38,806	64,948	99,071	48,211	65,400	17,249	35.78%
Utilities	4,761	5,294	5,672	5,725	5,700	(25)	(0.44)%
Supplies & Materials	38,916	43,261	52,971	45,248	44,048	(1,200)	(2.65)%
Capital Outlay	9,571	-	41,650	-	-	-	0.00%
	976,520	1,106,344	1,334,075	1,218,483	1,250,213	31,730	2.60%

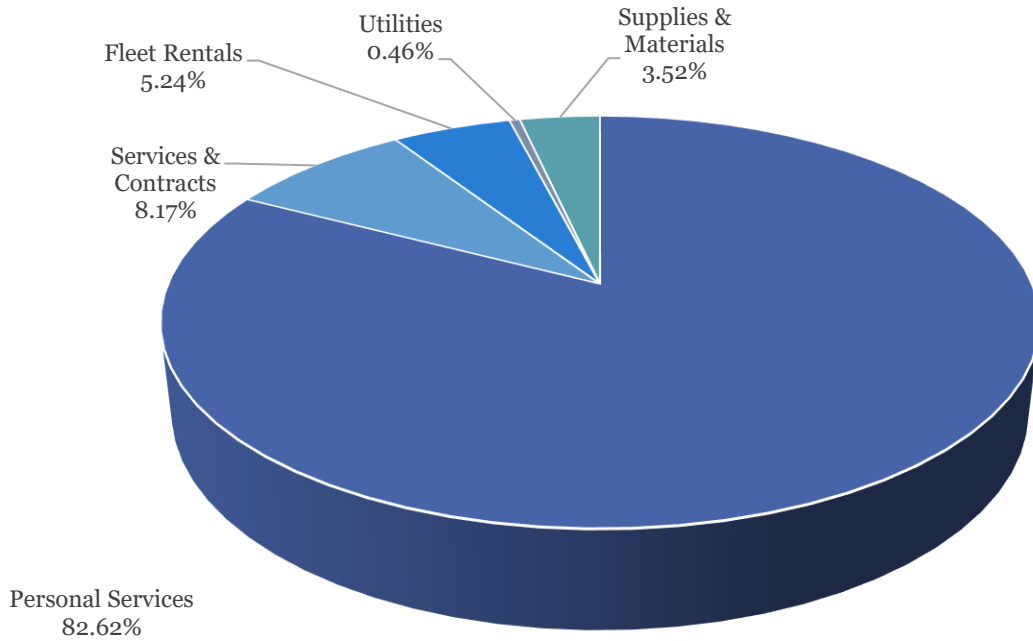
### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
14	12	15	15	16	16	16	1

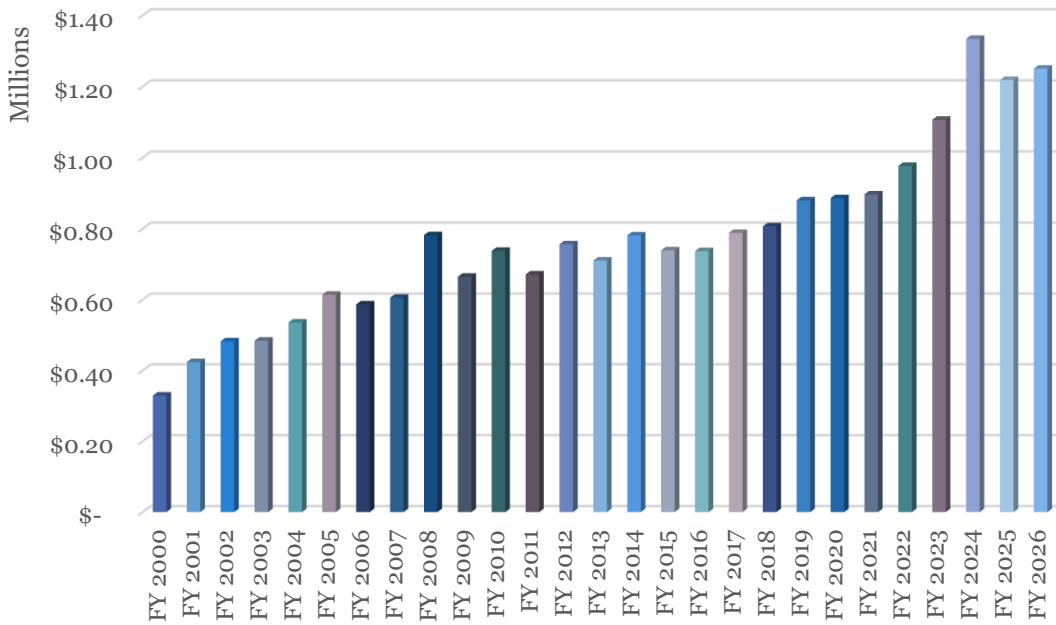
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To increase the percentage of stray animals reclaimed or TNR'd (trap/neuter/release)	18%	18%	20%	Safety Quality of Life Education Financial Service
Measure: % of strays reclaimed or TNR'd				
Goal: To increase the ratio of animals out v 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 s strays				

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# Animal Services



**FIGURE 79 - ANIMAL SERVICES - EXPENDITURES BY TYPE**



**FIGURE 80 - ANIMAL SERVICES - EXPENDITURE HISTORY**

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# Emergency Management

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	132,592	139,220	142,833	149,706	152,062	2,356	1.57%
Services & Contracts	103,639	79,730	81,877	88,067	87,697	(370)	(0.42)%
Fleet Rentals	24,307	32,827	32,818	21,988	29,370	7,382	33.57%
Utilities	2,230	3,268	3,810	3,880	4,020	140	3.61%
Supplies & Materials	23,844	36,958	8,589	8,100	1,799	(6,301)	(77.79)%
	286,612	292,004	269,926	271,741	274,948	3,207	1.18%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1	1	1	1	1	-

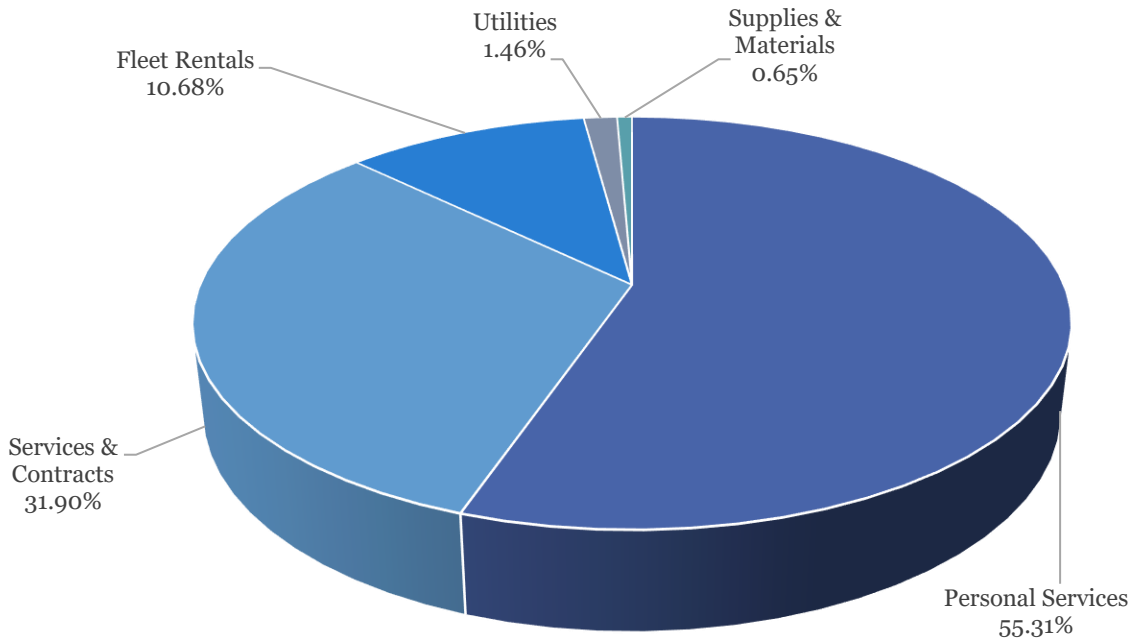
## Annual Department Goals:

- Develop, review and update county-wide emergency preparedness plans using an integrated all hazards risk-based approach of prevention, mitigation, preparedness, response and recovery
- Stay informed of federal, state and local regulations and changes that affect emergency preparedness planning
- 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
- Enhance disaster preparedness and response capabilities through planning, training and exercise

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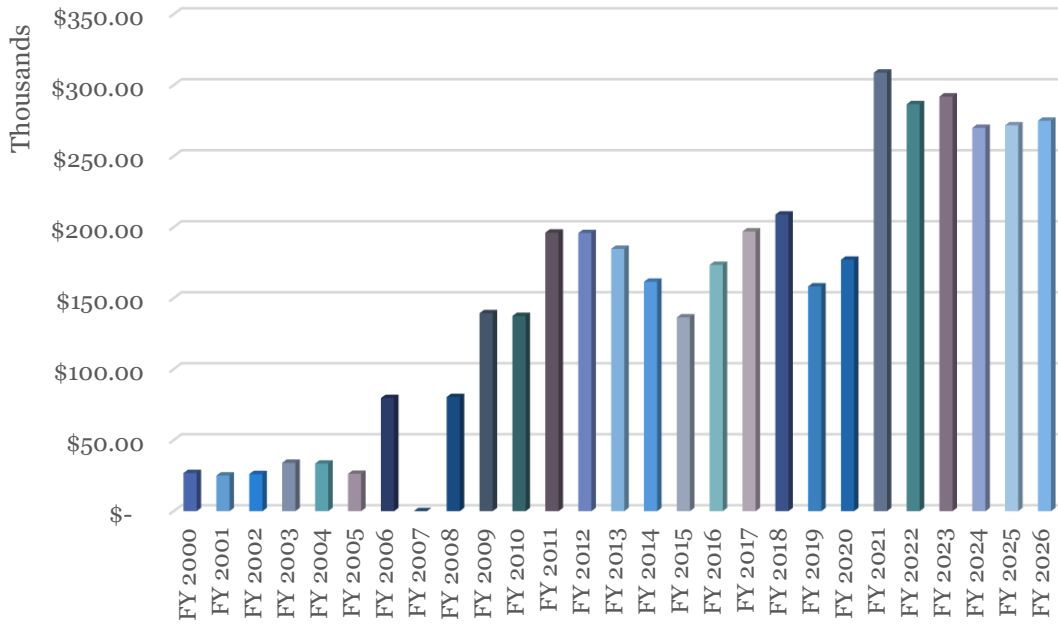
# Emergency Management

Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To increase the number of exercises conducted to increase participation in the EOC  Measure: # of exercises conducted	8	9	15	Safety Quality of Life Education Service
Goal: To increase local participation in weather safety exercises  Measure: % of schools and businesses participating in state-wide tornado drills	45%	45%	48%	Safety Quality of Life Education Service
Goal: To increase local capabilities through additional training opportunities  Measure: # of training events offered locally	15	15	18	Safety Quality of Life Education Financial Service
Goal: To increase public awareness during emergencies  Measure: % of population reached with emergency notifications through AlertLowndes	75%	75%	80%	Safety Quality of Life Service



**FIGURE 81 - EMERGENCY MANAGEMENT - EXPENDITURES BY TYPE**

# Emergency Management



**FIGURE 82 - EMERGENCY MANAGEMENT - EXPENDITURE HISTORY**

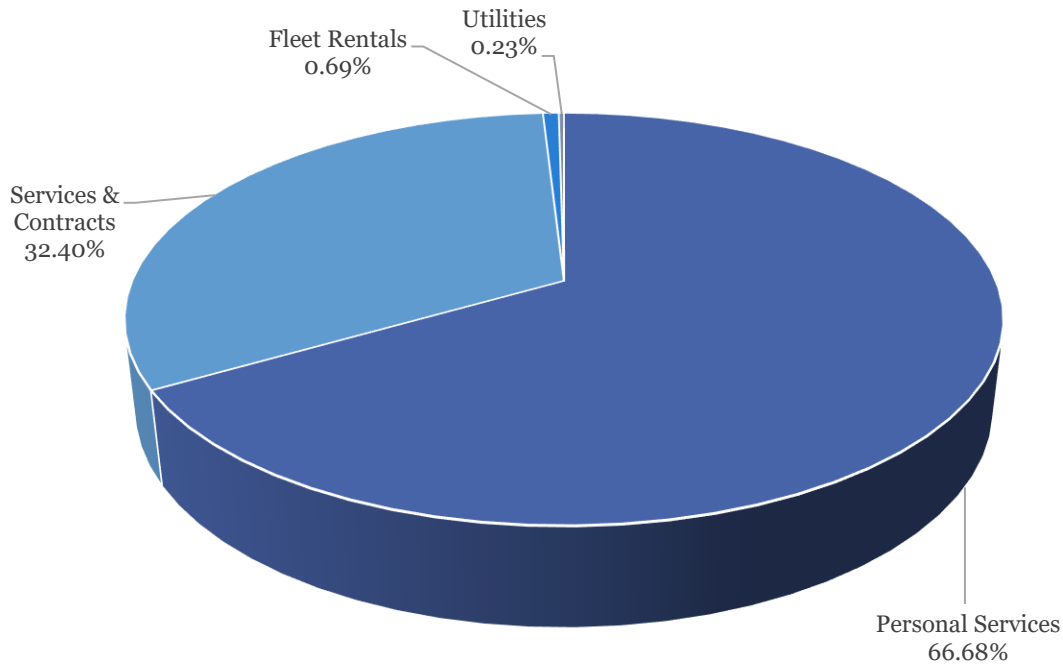
# Coroner

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	150,864	149,229	145,254	151,708	145,532	(6,176)	(4.07)%
Services & Contracts	87,263	88,405	99,468	72,276	70,707	(1,569)	(2.17)%
Fleet Rentals	1,131	1,641	1,085	1,238	1,516	278	22.46%
Utilities	450	489	490	506	501	(5)	(0.99)%
Supplies & Materials	2,383	-	360	1,000	-	(1,000)	(100.00)%
	242,092	239,764	246,657	226,728	218,256	(8,472)	(3.74)%

**Positions:**

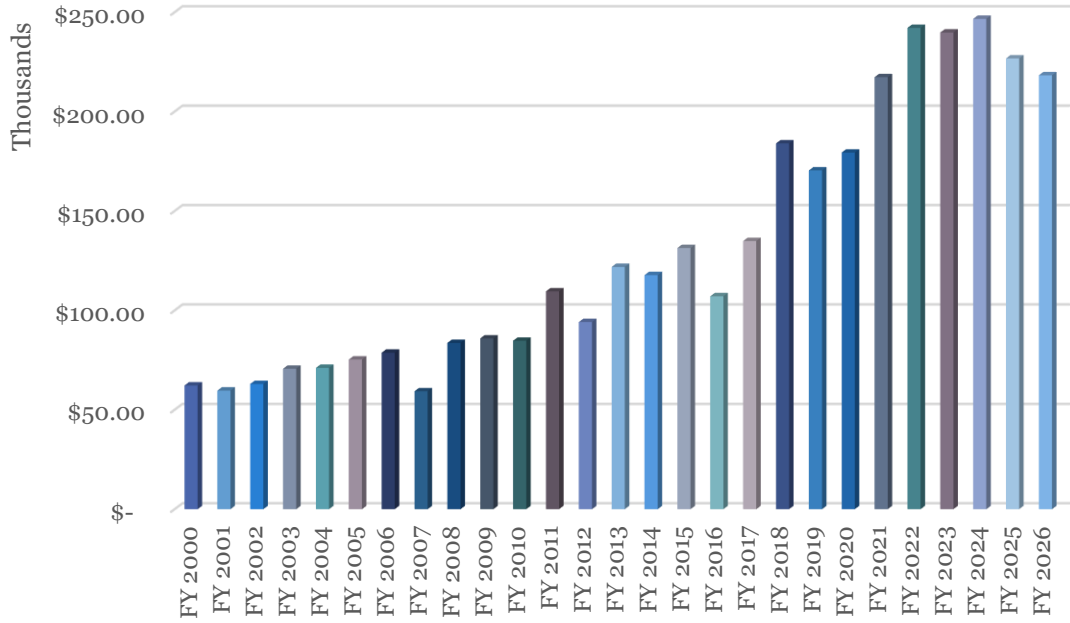
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
4	4	4	4	5	5	4	-



**FIGURE 83 - CORONER - EXPENDITURES BY TYPE**

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# Coroner



**FIGURE 84 - CORONER - EXPENDITURE HISTORY**

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## Public Works – Administration

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	531,549	599,337	585,305	632,322	647,875	15,553	2.46%
Services & Contracts	55,822	37,605	42,224	49,181	43,339	(5,842)	(11.88)%
Fleet Rentals	20,829	34,966	39,185	25,249	32,127	6,878	27.24%
Utilities	2,173	2,530	2,549	2,580	2,545	(35)	(1.36)%
Supplies & Materials	3,104	3,747	4,087	4,550	4,275	(275)	(6.04)%
	613,476	678,184	673,349	713,882	730,161	16,279	2.28%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
7	7	7	7	7	7	7	-

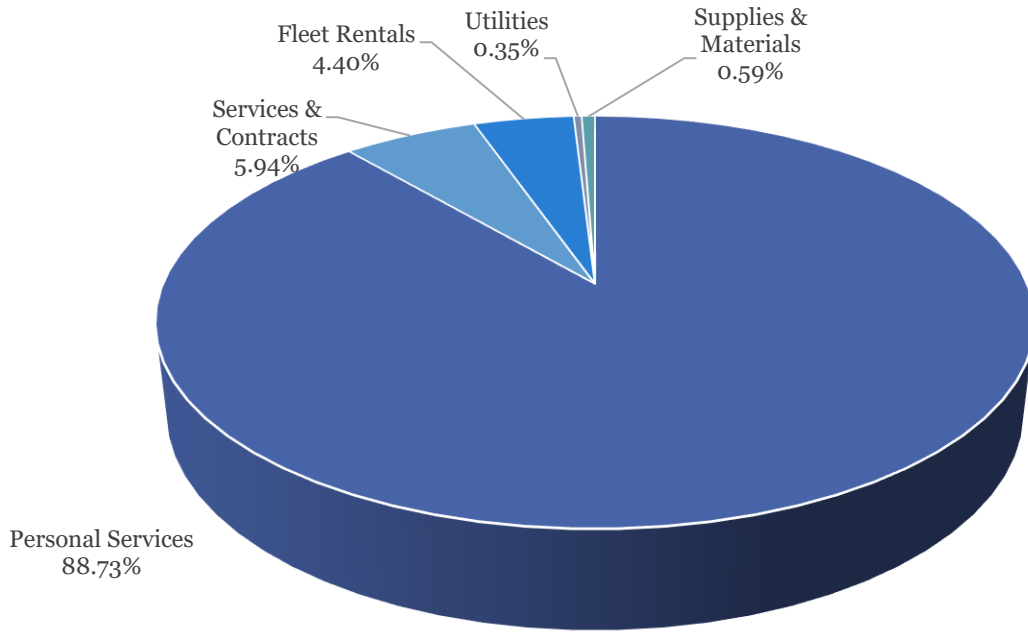
### Annual Department Goals:

- 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

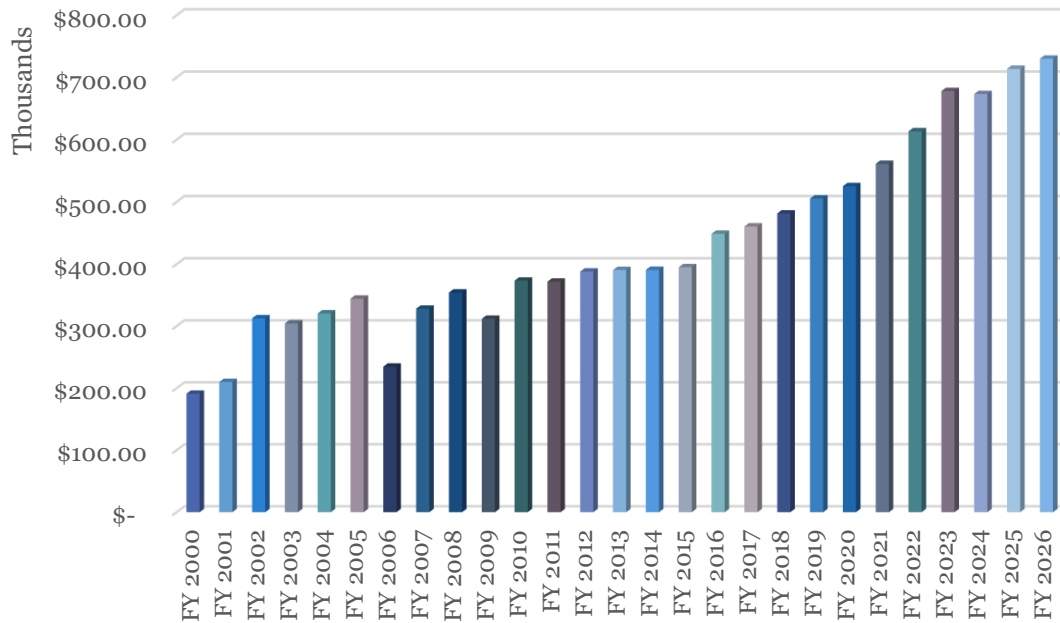
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To reduce the number of lost time incidents 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 withing 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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# Public Works – Administration



**FIGURE 85 - PUBLIC WORKS - ADMINISTRATION - EXPENDITURES BY TYPE**



**FIGURE 86 - PUBLIC WORKS - ADMINISTRATION - EXPENDITURE HISTORY**

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# Road Maintenance

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

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	2,322,096	2,238,493	1,948,353	2,346,792	2,070,013	(276,779)	(11.79)%
Services & Contracts	694,523	519,840	675,985	440,710	421,660	(19,050)	(4.32)%
Fleet Rentals	800,213	1,440,868	1,390,222	607,215	904,744	297,529	49.00%
Utilities	15,689	19,002	18,871	19,650	21,135	1,485	7.56%
Supplies & Materials	36,318	44,313	34,967	33,205	33,250	45	0.14%
Capital Outlay	25,358	-	26,360	-	-	-	0.00%
	3,894,196	4,262,516	4,094,758	3,447,572	3,450,802	3,230	0.09%

Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
45	46	47	47	47	47	47	-

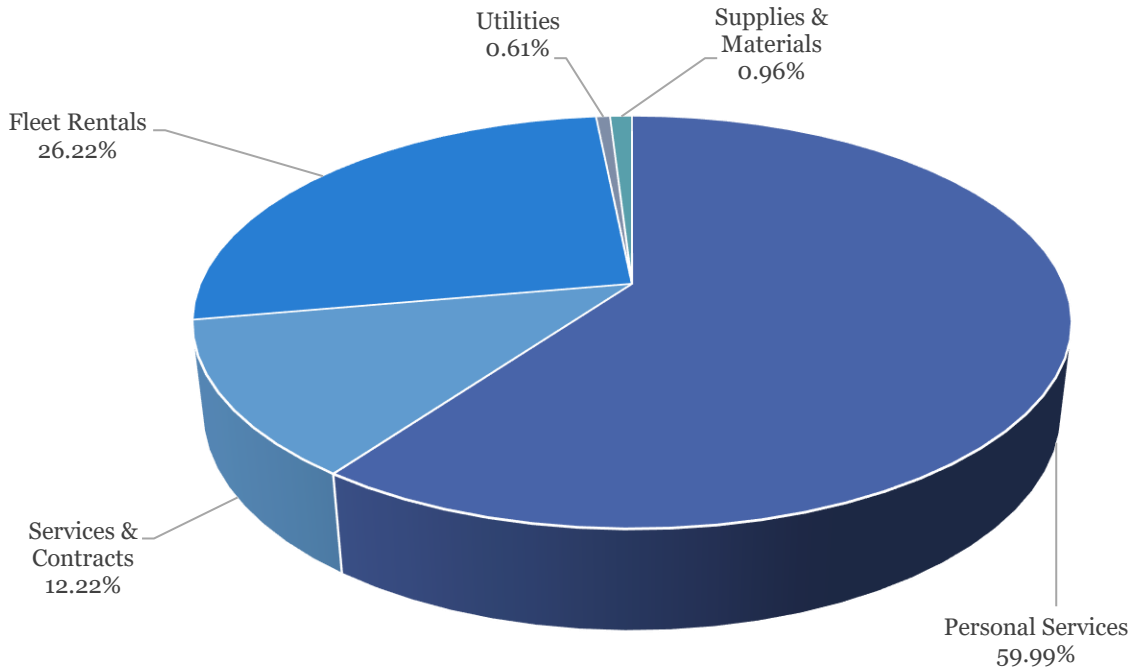
Annual Department Goals:

- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Inspect/repair signs and pavement on 45-55 mph roads twice annually
- Grade all dirt roads every ten days
- Clean out pipes on all dirt roads annually

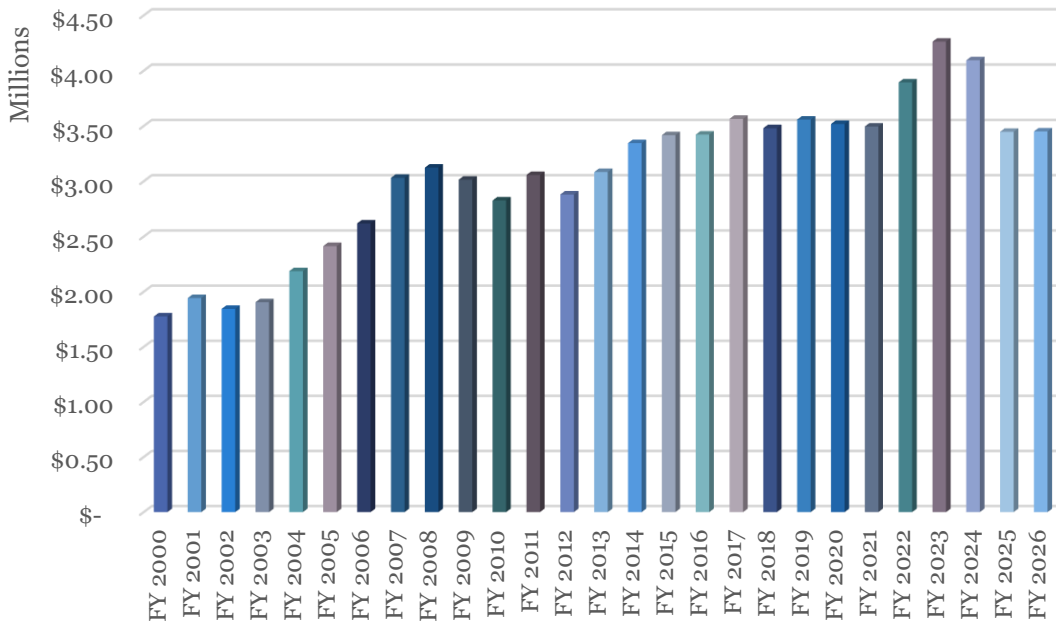
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To complete all requests for service withing 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 87 - ROAD MAINTENANCE - EXPENDITURES BY TYPE**



**FIGURE 88 - ROAD MAINTENANCE - EXPENDITURE HISTORY**

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# Road Construction

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	436,109	567,981	587,443	610,733	620,997	10,264	1.68%
Services & Contracts	1,415	1,327	1,544	1,850	1,650	(200)	(10.81)%
Fleet Rentals	265,770	296,236	568,502	338,242	546,346	208,104	61.53%
Utilities	888	484	1,564	500	495	(5)	(1.00)%
Supplies & Materials	1,943	1,468	1,569	2,050	1,350	(700)	(34.15)%
	706,125	867,496	1,160,622	953,375	1,170,838	217,463	22.81%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
9	9	9	9	9	9	9	-

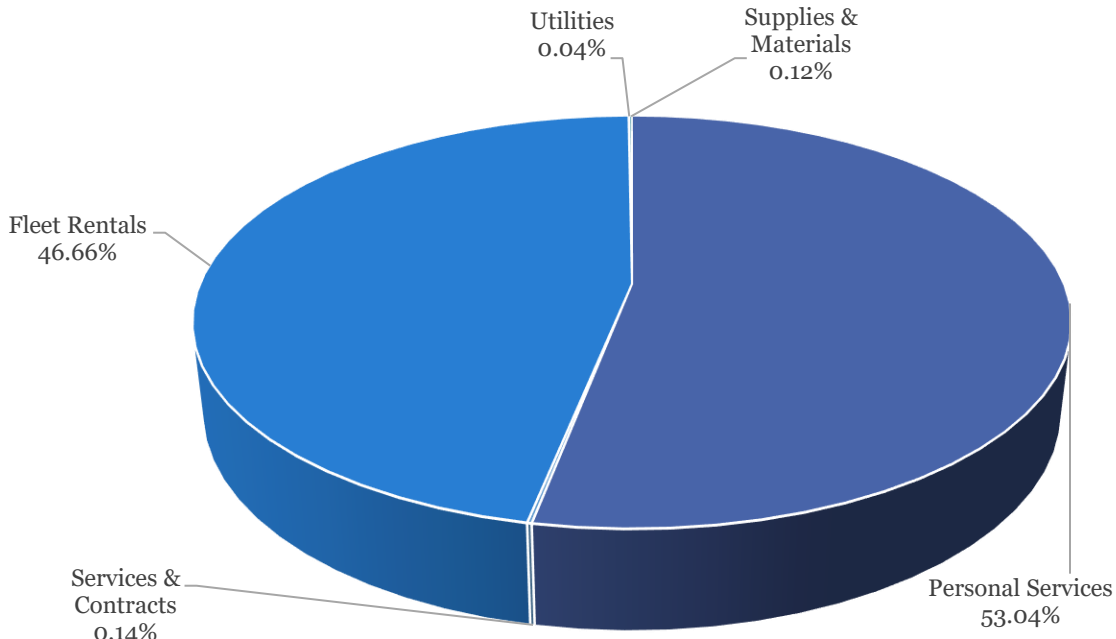
## Annual Department Goals:

- 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
- Clip three miles of shoulders monthly

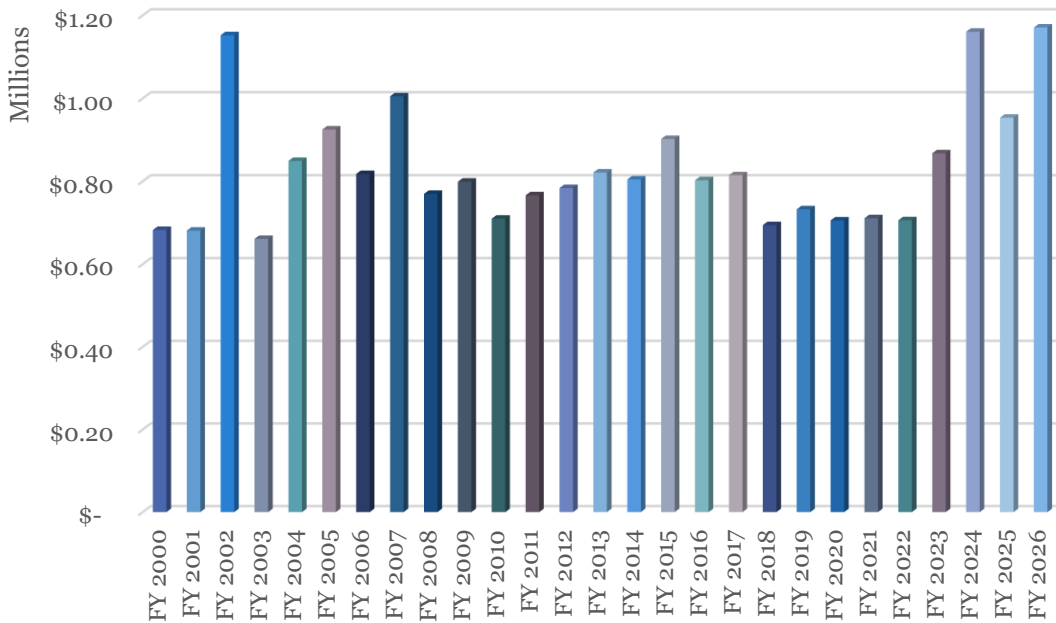
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To clip 3 miles of shoulders monthly	2	3	3	Safety Quality of Life Service
Measure: # of miles of shoulders clipped monthly				

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# Road Construction



**FIGURE 89 - ROAD CONSTRUCTION - EXPENDITURES BY TYPE**



**FIGURE 90 - ROAD CONSTRUCTION - EXPENDITURE HISTORY**

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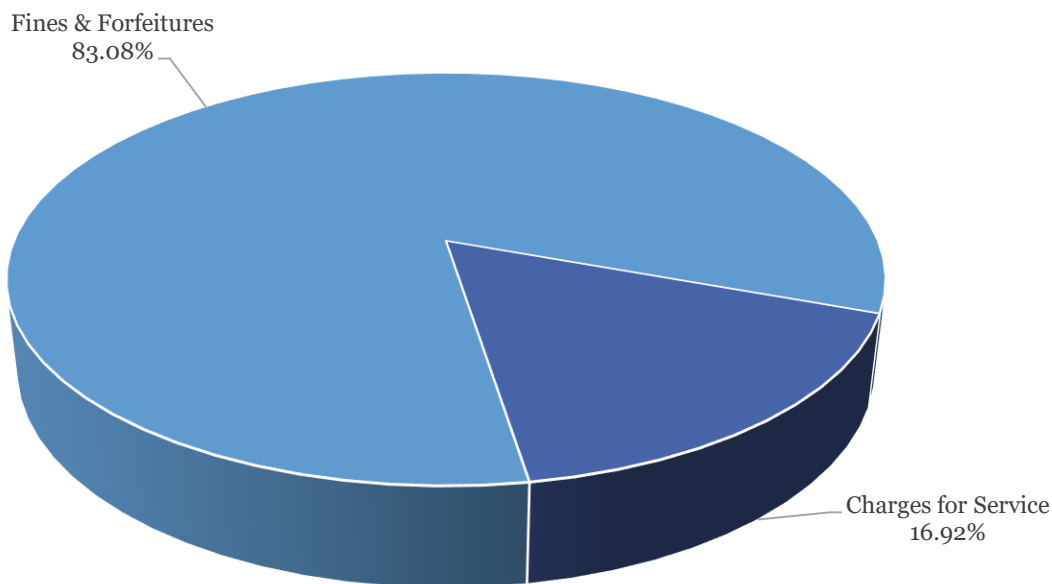
## General Fund – Non-departmental

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
County Attorney	412,887	538,256	519,752	500,000	500,000	-	0.00%
ITS Projects	61,730	-	148,498	-	45,000	45,000	100.00%
General Facilities	181,123	232,964	264,039	172,538	155,791	(16,747)	(9.71)%
NPDES – Stormwater	-	92,181	84,832	163,310	104,730	(58,580)	(35.87)%
Contingency	2,593,243	819,626	238,531	801,232	763,639	(37,593)	(4.69)%
Disaster Management	-	-	11,013,647	-	-	-	0.00%
District Attorney	980,000	980,000	980,000	980,000	980,000	-	0.00%
ADR	70,126	66,245	67,245	67,816	-	(67,816)	(100.00)%
Public Defender	769,624	814,671	806,478	858,667	858,667	-	0.00%
EMS	795,000	948,088	1,206,360	1,264,342	1,264,342	-	0.00%
Traffic Lighting	159,798	173,538	206,074	216,757	215,000	(1,757)	(0.81)%
Mental Health	108,000	108,000	108,000	108,000	108,000	-	0.00%
Public Health	397,856	399,332	399,712	416,800	416,800	-	0.00%
Extension Service	131,801	252,475	236,227	220,184	194,413	(25,771)	(11.70)%
Family Service	100,000	100,000	100,000	100,000	100,000	-	0.00%
LODAC	-	100,000	25,000	100,000	100,000	-	0.00%
Library	1,151,709	1,207,873	1,202,751	1,210,902	1,210,902	-	0.00%
Moody Support	132,000	134,166	132,000	132,000	132,000	-	0.00%
Industrial Authority	3,322,322	3,526,571	4,163,329	3,350,000	4,000,000	650,000	19.40%
Recreation Authority	4,141,069	4,408,222	5,194,659	4,250,000	5,100,000	850,000	20.00%
Board of Equalization	28,003	15,468	35,660	30,000	30,000	-	0.00%
Operating Transfers	1,149,361	2,167,884	2,345,224	1,233,030	2,027,344	794,314	64.42%

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## Commissary Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
LCSO – Commissary	443	383	294	300	300	275	(8.33)%
	443	383	294	300	300	275	(8.33)%
<b>Miscellaneous:</b>							
Misc – Commissions	1,341	1,157	1,339	1,350	1,350	1,350	0.00%
	1,341	1,157	1,339	1,350	1,350	1,350	0.00%
<b>Commissary Fund</b>	<b>1,785</b>	<b>1,539</b>	<b>1,633</b>	<b>1,650</b>	<b>1,650</b>	<b>1,625</b>	<b>(1.52)%</b>



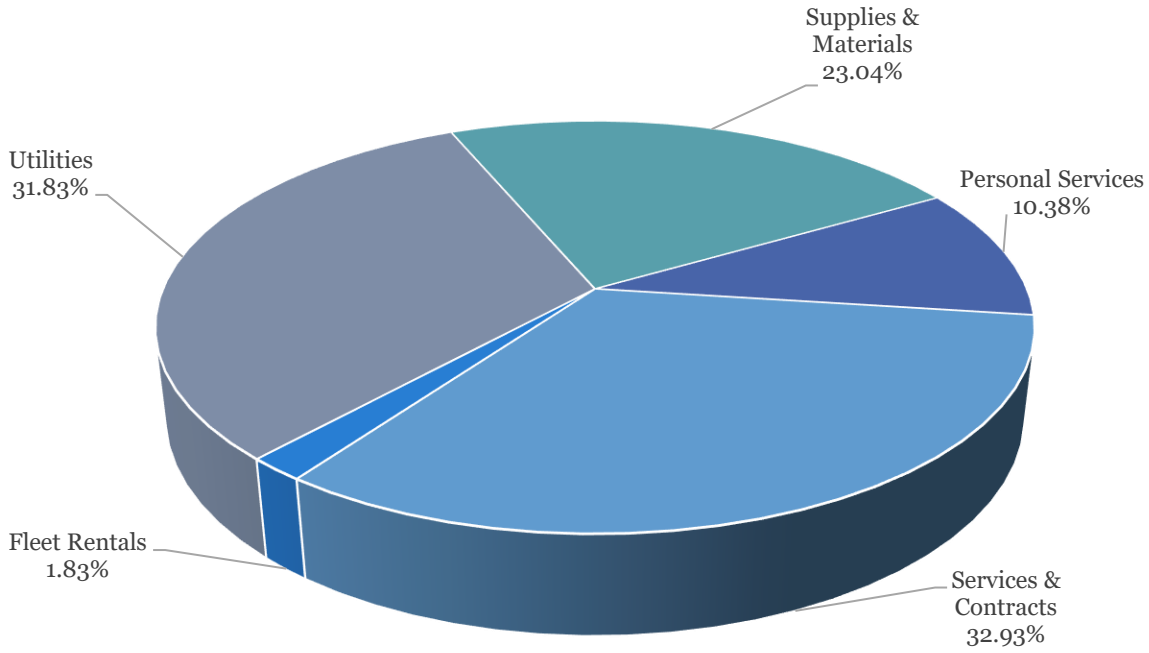
**FIGURE 91 - COMMISSARY FUND - REVENUES BY SOURCE**

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## Commissary Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	22	24	19	22	22	21	(6.82)%
Retirement	16	19	20	17	17	17	3.92%
Salaries – Overtime	-	16	23	-	-	-	0.00%
Salaries – Regular	98	99	110	113	114	117	3.95%
Social Security	7	8	10	8	8	9	4.07%
Workers Compensation	2	7	2	2	2	2	3.92%
	145	172	185	162	163	166	2.48%
<b>Services &amp; Contracts:</b>							
Cont Services – Other	525	672	537	522	612	522	0.00%
Facility – Repair/Maint	-	-	3	-	-	-	0.00%
Subscriptions	9	5	4	5	5	4	(11.11)%
Vehicle – Repair/Maint	-	2	-	-	-	-	0.00%
	533	679	543	527	616	526	(0.09)%
<b>Fleet Rentals:</b>							
Technology Fleet Rental	25	44	37	30	30	29	(1.13)%
	25	44	37	30	30	29	(1.13)%
<b>Utilities:</b>							
Utilities – Cable TV	10	12	13	14	14	15	3.57%
Utilities – Electricity	310	260	285	255	255	275	7.84%
Utilities – Natural Gas	-	-	-	30	30	30	0.00%
Utilities – Water	132	-	183	190	190	189	(0.53)%
	451	272	482	489	489	509	3.99%
<b>Supplies &amp; Materials:</b>							
Janitorial Supplies	31	38	51	40	40	40	0.00%
Program Supplies	394	403	325	350	350	325	(7.14)%
Small Tools & Equip	3	5	40	3	3	3	0.00%
	428	447	416	393	393	368	(6.36)%
<b>Capital Outlay:</b>							
Rolling Stock	317	13	-	-	-	-	0.00%
Other Capital Equip	3	47	33	-	-	-	0.00%
	321	60	33	-	-	-	0.00%
<b>Commissary Fund</b>	<b>1,903</b>	<b>1,674</b>	<b>1,696</b>	<b>1,600</b>	<b>1,691</b>	<b>1,598</b>	<b>(0.14)%</b>

# Commissary Fund – Expenditure Charts



**FIGURE 92 - COMMISSARY FUND - EXPENDITURES BY TYPE**

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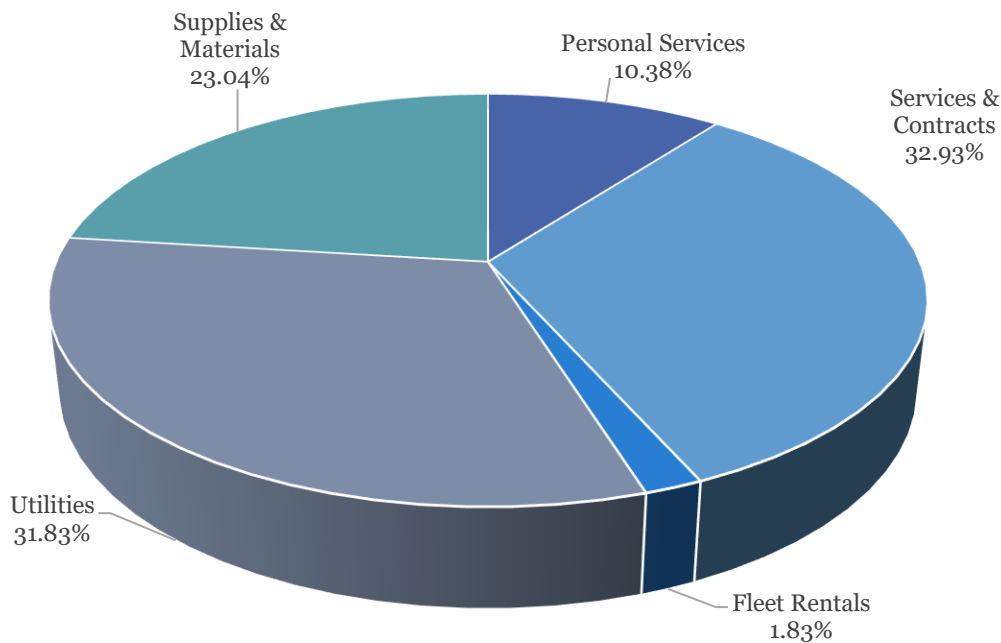
## Sheriff – Commissary

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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	144,949	172,347	185,140	161,788	165,803	4,015	2.48%
Services & Contracts	533,263	679,000	542,969	526,500	526,000	(500)	(0.09)%
Fleet Rentals	24,691	43,941	37,445	29,562	29,229	(333)	(1.13)%
Utilities	451,100	271,984	481,642	489,000	508,500	19,500	3.99%
Supplies & Materials	428,243	447,223	416,432	393,000	368,000	(25,000)	(6.36)%
Capital Outlay	320,717	59,946	32,779	-	-	-	0.00%
	1,902,962	1,674,441	1,696,407	1,599,850	1,597,532	(2,318)	(0.14)%

### Positions:

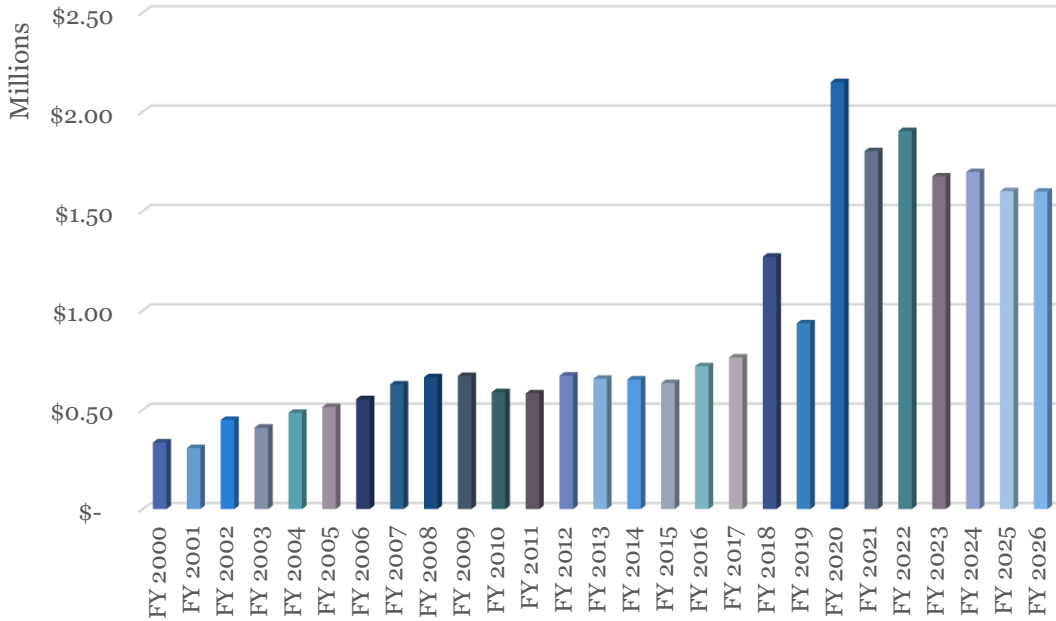
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
2	2	2	2	2	2	2	-



**FIGURE 93 - SHERIFF - COMMISSARY - EXPENDITURES BY TYPE**

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# Sheriff – Commissary



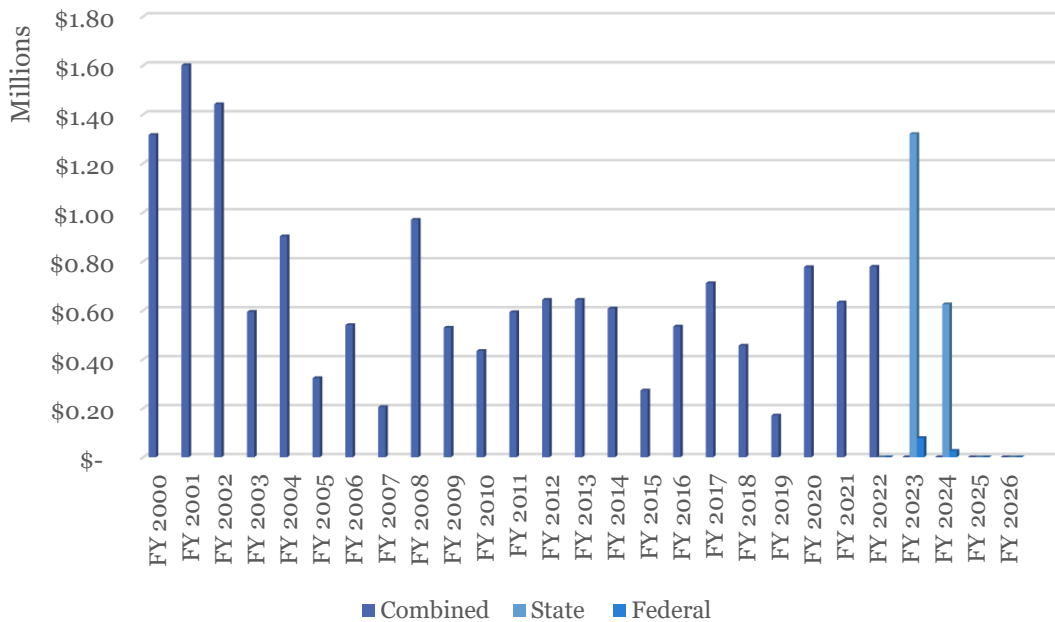
**FIGURE 94 - SHERIFF - COMMISSARY - EXPENDITURE HISTORY**

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# Sheriff – Drug Seizures – State and Federal

The Drug Seizure Funds account 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
State Seizures	777,896	1,320,244	625,038	-	-	-	0.00%
Federal Seizures	-	78,536	26,331	-	-	-	0.00%



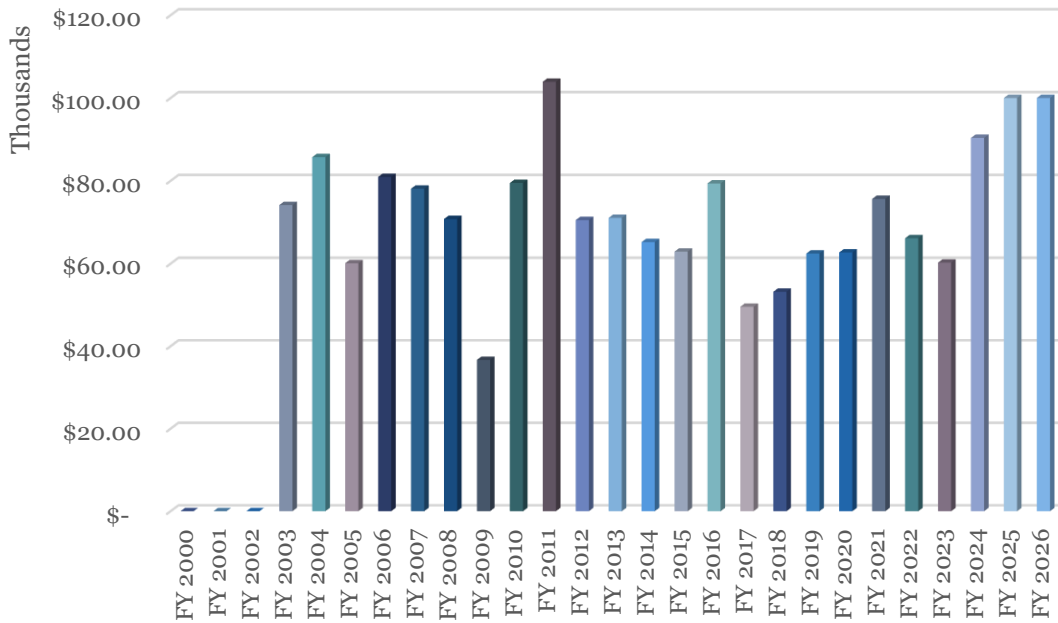
**FIGURE 95 - SHERIFF - DRUG SEIZURES - EXPENDITURE HISTORY**

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# Law Library

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	66,149	60,247	90,373	100,000	100,000	-	0.00%
	66,149	60,247	90,373	100,000	100,000	-	0.00%



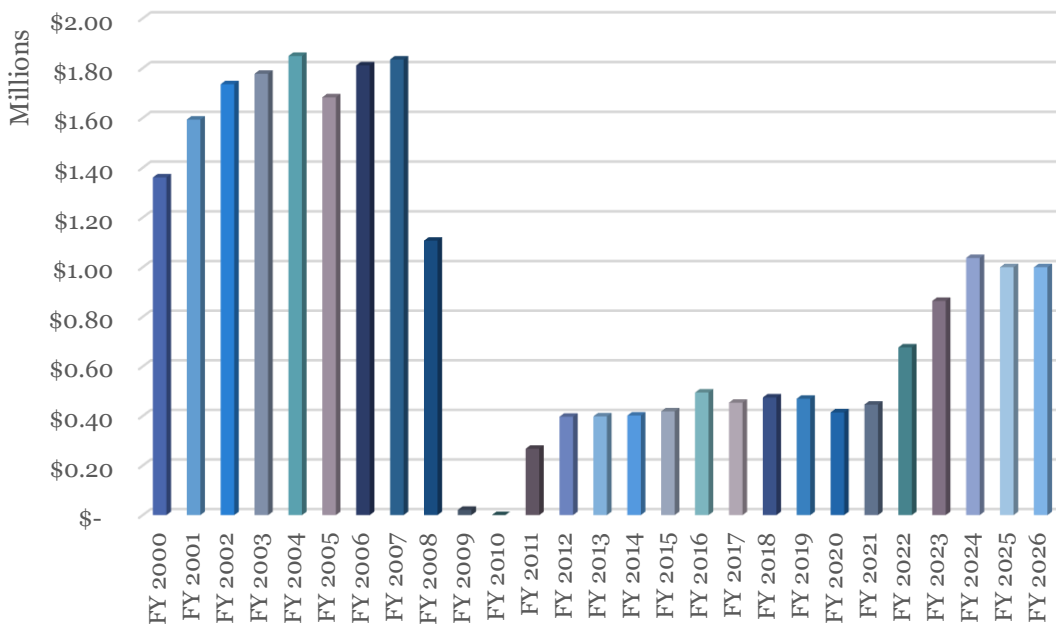
**FIGURE 96 - LAW LIBRARY - EXPENDITURE HISTORY**

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# Accommodation Excise Tax Fund

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Operating Transfers	289,914	370,314	444,529	428,571	428,571	-	0.00%
Recreation Authority	96,638	123,438	148,176	142,857	142,857	-	0.00%
Tourism Authority	289,914	370,314	444,529	428,571	428,571	-	0.00%



**FIGURE 97 - ACCOMMODATION EXCISE TAX FUND - EXPENDITURE HISTORY**

## Intergovernmental Grant Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Intergovernmental:</b>							
ACCG Employee Safety	4	4	4	-	-	-	0.00%
Accountability Court	168	165	176	-	-	-	0.00%
Broadband Expansion	-	-	7,582	-	-	-	0.00%
DUI Accountability Court	108	129	138	99	99	97	(1.35)%
Ga Highway Safety	30	43	36	-	-	-	0.00%
Hazard Mitigation	20	-	-	-	-	-	0.00%
Juvenile Accountability	37	79	76	-	-	-	0.00%
Juvenile Delinquency	-	61	47	-	-	-	0.00%
Juvenile Justice Incentive	179	303	318	-	-	-	0.00%
Law Enforcement Training	-	72	-	-	-	-	0.00%
LCSO – CBRENE	4	8	-	-	-	-	0.00%
Local Government Grants	-	-	-	1,000	1,000	1,000	0.00%
OLDCC DCIP Moody	-	-	778	-	-	-	0.00%
Other Gov – ADR	59	65	76	75	75	163	117.28%
Public Safety & 1 <sup>st</sup> Responder	274	-	-	-	-	-	0.00%
Scrap Tire Abatement	-	23	15	-	-	-	0.00%
Secret Service CFTF	3	11	3	-	-	-	0.00%
VAWA – Solicitor	44	50	63	85	85	96	13.63%
VOCA – District Attorney	-	303	113	-	-	-	0.00%
VOCA – Solicitor	104	96	83	98	98	96	(1.53)%
	1,034	1,413	9,507	1,357	1,357	1,453	7.14%
<b>Intergov Grant Fund</b>	<b>1,034</b>	<b>1,413</b>	<b>9,507</b>	<b>1,357</b>	<b>1,357</b>	<b>1,453</b>	<b>7.14%</b>

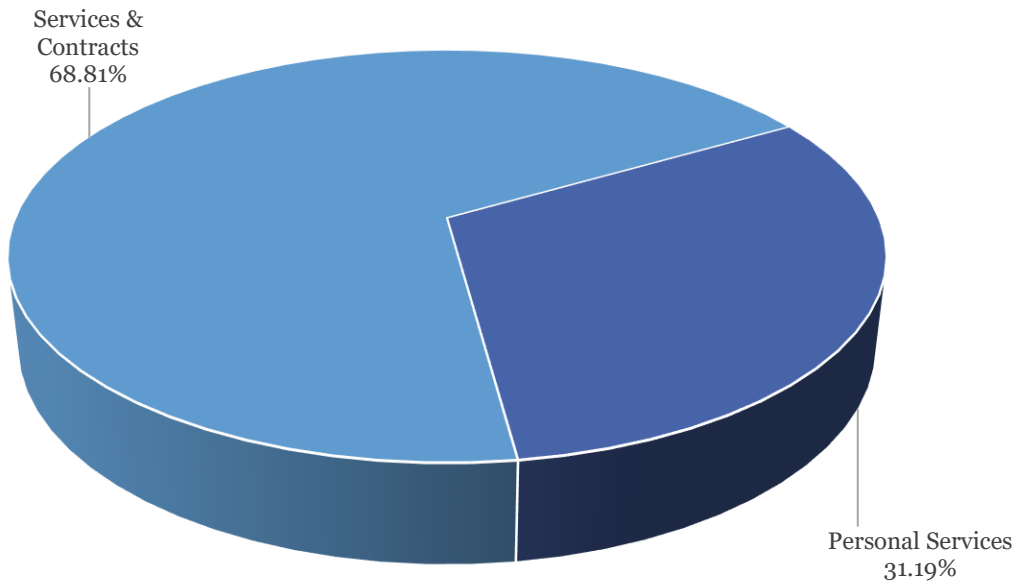
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## Intergovernmental Grant Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	41	39	55	55	55	62	11.82%
Retirement	18	17	29	26	27	36	35.52%
Salaries – Regular	191	230	270	255	267	330	29.28%
Social Security	12	13	20	18	20	24	32.03%
Workers Compensation	1	1	1	1	1	1	29.44%
	264	300	375	357	370	453	27.16%
<b>Services &amp; Contracts:</b>							
ACCG Employee Safety	4	4	4	-	-	-	0.00%
Appropriations	-	-	-	1,000	1,000	1,000	0.00%
Broadband Expansion	-	-	7,582	-	-	-	0.00%
Cont Services – Grant	(50)	(55)	(123)	-	-	-	0.00%
Cont Services – Other	258	301	312	-	-	-	0.00%
Ed & Train – Seminar	2	1	4	-	-	-	0.00%
Ed & Train – Travel	14	14	21	-	-	-	0.00%
Ga Highway Safety	30	43	36	-	-	-	0.00%
Hazard Mitigation	20	-	-	-	-	-	0.00%
Juvenile Delinquency	-	61	47	-	-	-	0.00%
Juvenile Justice Incentive	179	303	318	-	-	-	0.00%
Law Enforcement Train	-	72	-	-	-	-	0.00%
LCISO – CBRENE	4	8	-	-	-	-	0.00%
OLDCC DCIP Moody	-	-	778	-	-	-	0.00%
Printing	-	-	1	-	-	-	0.00%
Professional Services	-	3	-	-	-	-	0.00%
Program Supplies	-	-	1	-	-	-	0.00%
Public Safety & 1 <sup>st</sup> Responder	274	-	-	-	-	-	0.00%
Scrap Tire Abatement	-	-	15	-	-	-	0.00%
Secret Service CFTF	3	23	3	-	-	-	0.00%
VOCA – District Attorney	-	303	113	-	-	-	0.00%
VOCA – Juvenile Justice	-	11	-	-	-	-	0.00%
	739	1,092	9,110	1,000	1,000	1,000	0.00%
<b>Supplies &amp; Materials:</b>							
Office Supplies	-	-	2	-	-	-	0.00%
Program Supplies	27	20	21	-	-	-	0.00%
Small Tools & Equipment	3	-	-	-	-	-	0.00%
	31	20	22	-	-	-	0.00%
<b>Operating Transfers:</b>							
General Fund	6	-	-	-	-	-	0.00%
	6	-	-	-	-	-	0.00%
<b>Intergov Grant Fund</b>	<b>1,040</b>	<b>1,413</b>	<b>9,507</b>	<b>1,357</b>	<b>1,370</b>	<b>1,453</b>	<b>7.14%</b>

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# Intergovernmental Grant Fund – Expenditure Charts



**FIGURE 98 - INTERGOVERNMENTAL GRANT FUND - EXPENDITURES BY TYPE**

## Jail Operations Fund – Revenues by Source (\$1,000s)

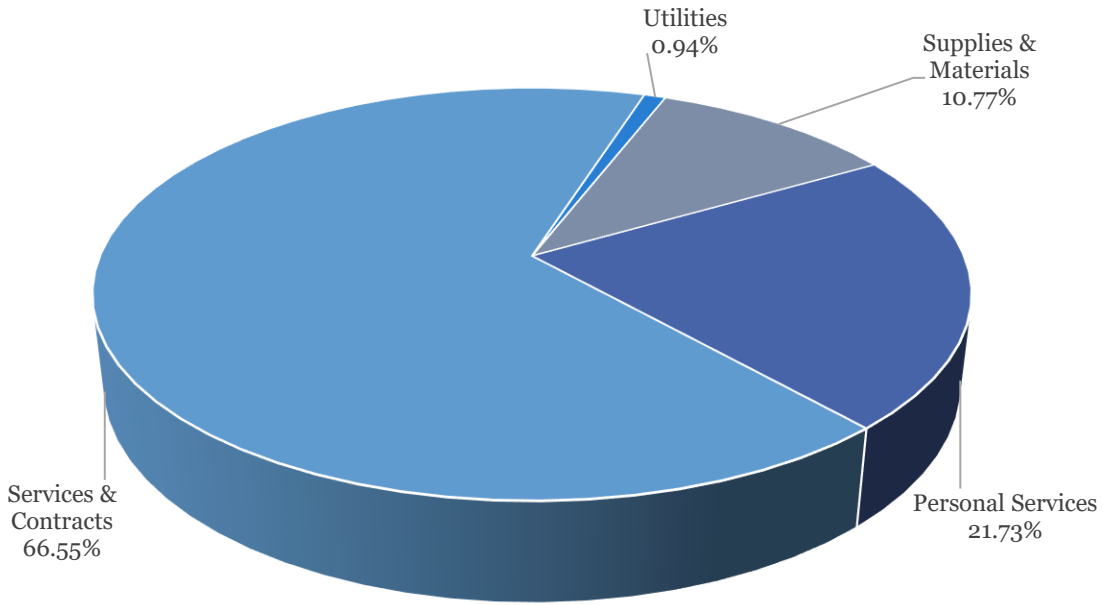
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Fines &amp; Forfeitures:</b>							
Fines – Magistrate Court	3	4	4	4	4	7	52.94%
Fines – Municipal Court	66	60	50	50	50	50	0.00%
Fines – State Court	257	226	209	225	225	235	4.44%
Fines – Superior Court	22	22	18	18	18	15	(16.67)%
	348	313	281	297	297	307	3.11%
<b>Jail Operations Fund</b>	<b>348</b>	<b>313</b>	<b>281</b>	<b>297</b>	<b>297</b>	<b>307</b>	<b>3.11%</b>

## Jail Operations Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	11	12	9	11	11	11	(6.82)%
Retirement	6	6	5	7	7	7	3.76%
Salaries – Overtime	1	1	1	-	-	-	0.00%
Salaries – Regular	37	39	36	44	44	45	3.75%
Social Security	3	3	3	3	3	3	8.63%
Workers Compensation	1	2	1	1	1	1	3.72%
	59	63	54	65	66	67	2.20%
<b>Services &amp; Contracts:</b>							
Cont Services – Other	46	63	143	107	109	132	23.33%
Cont Services – State	-	-	1	-	-	-	0.00%
Facility – Repair/Maint	112	19	19	65	75	65	0.00%
Other Equip – Repair	1	7	6	6	7	7	27.27%
	159	89	168	177	191	204	14.91%
<b>Utilities:</b>							
Utilities – Natural Gas	42	9	-	-	-	-	0.00%
Utilities – Telephones	3	3	3	3	3	3	(2.43)%
Utilities – Water	31	-	-	-	-	-	0.00%
	76	12	3	3	3	3	(2.43)%
<b>Supplies &amp; Materials:</b>							
Janitorial Supplies	50	42	16	40	40	30	(25.00)%
Small Tools & Equipment	4	5	2	4	4	3	(25.00)%
	54	47	19	44	44	33	(25.00)%
<b>Capital Outlay:</b>							
Other Capital Equipment	-	-	30	-	-	-	0.00%
	-	-	30	-	-	-	0.00%
<b>Jail Operations Fund</b>	<b>348</b>	<b>211</b>	<b>275</b>	<b>290</b>	<b>303</b>	<b>306</b>	<b>5.81%</b>

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# Jail Operations Fund – Expenditure Charts



**FIGURE 99 - JAIL OPERATIONS FUND - EXPENDITURES BY TYPE**

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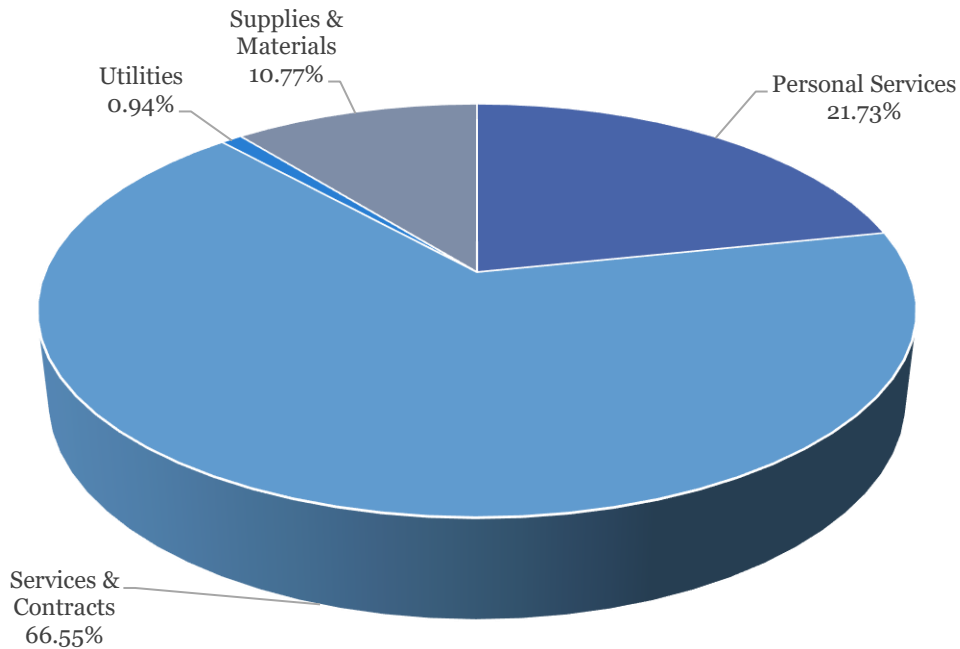
# Sheriff – Jail Operations

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	59,012	62,982	54,425	65,142	66,577	1,435	2.20%
Services & Contracts	158,835	88,973	168,464	177,450	203,900	26,450	14.91%
Utilities	75,908	11,895	2,939	2,961	2,889	(72)	(2.43)%
Supplies & Materials	53,916	46,945	18,676	44,000	33,000	(11,000)	(25.00)%
Capital Outlay	-	-	30,330	-	-	-	0.00%
	347,671	210,795	274,834	289,553	306,366	16,813	5.81%

**Positions:**

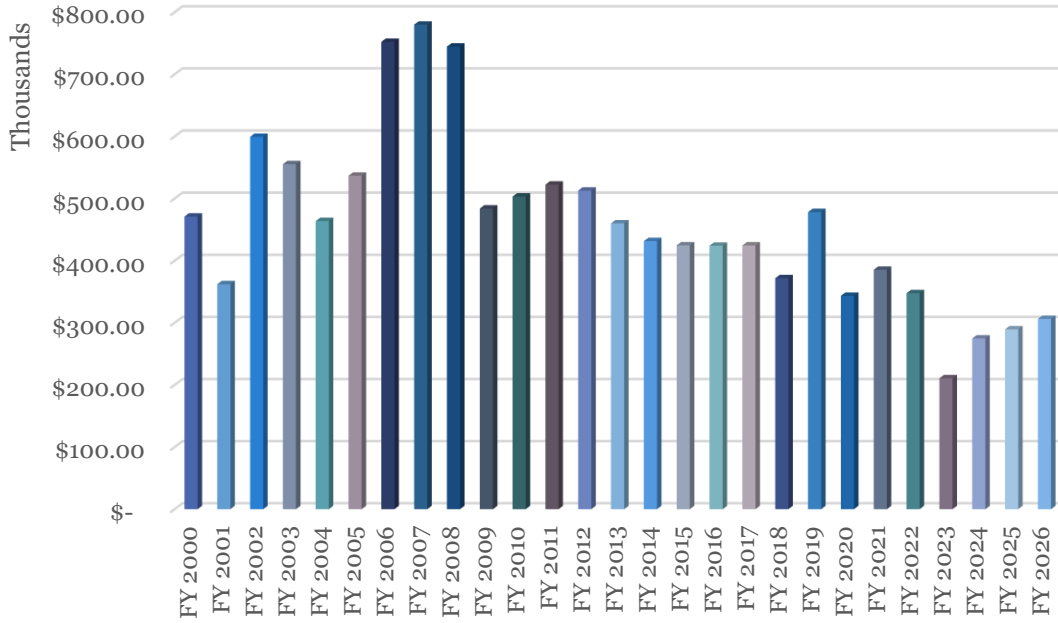
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	2	1	1	1	1	-



**FIGURE 100 - SHERIFF - JAIL OPERATIONS - EXPENDITURES BY TYPE**

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# Sheriff – Jail Operations

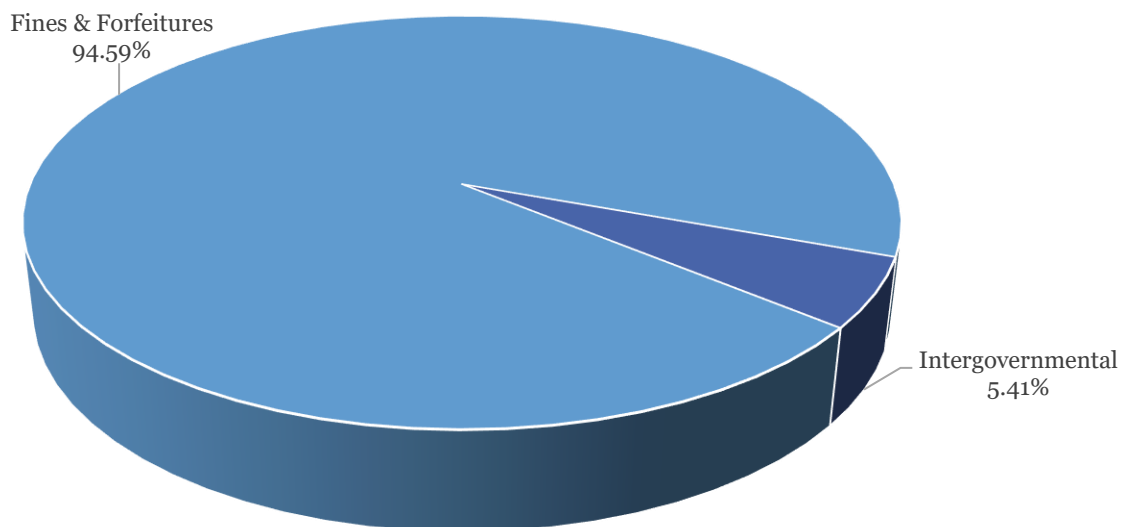


**FIGURE 101 - SHERIFF - JAIL OPERATIONS - EXPENDITURE HISTORY**

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## Drug Abuse Treatment Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Intergovernmental:</b>							
City of Hahira	-	1	3	2	2	2	(33.33)%
City of Lake Park	-	-	1	1	1	1	(37.50)%
City of Remerton	9	11	4	4	4	4	6.67%
	9	12	8	7	7	6	(11.76)%
<b>Fines &amp; Forfeitures:</b>							
Fines – State Court	98	108	87	98	98	90	(8.16)%
Fines – Superior Court	31	31	15	18	18	15	(16.67)%
	129	139	102	116	116	105	(9.48)%
Drug Abuse Treatment	138	151	110	123	123	111	(9.61)%



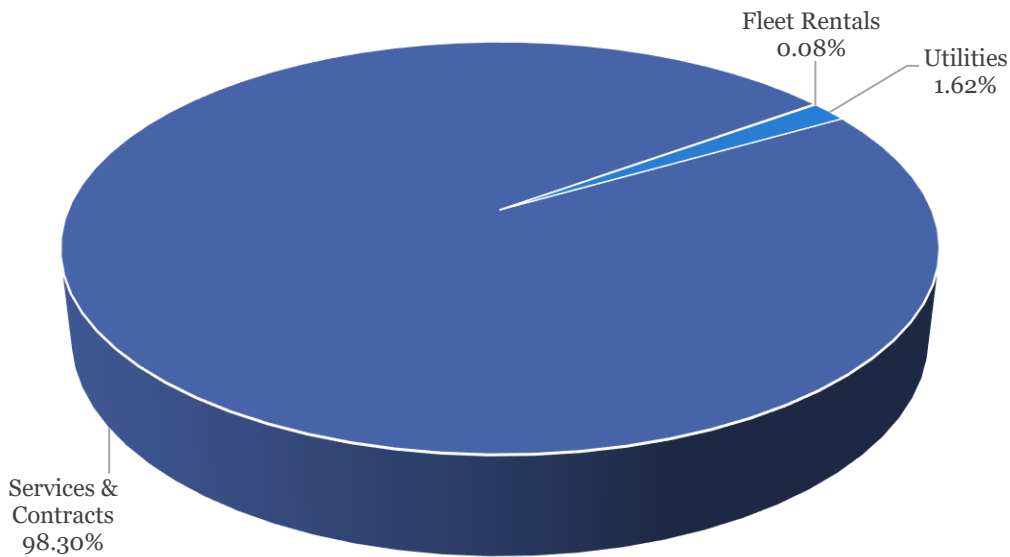
**FIGURE 102 - DRUG ABUSE TREATMENT FUND – REVENUES BY SOURCE**

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## Drug Abuse Treatment Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Services &amp; Contracts:</b>							
Appropriations	100	-	25	-	-	-	0.00%
Cont Services – Grant	61	68	72	60	60	60	0.00%
	161	68	97	60	60	60	0.00%
<b>Utilities:</b>							
Utilities – Cell Phones	-	1	1	1	1	1	(1.00)%
	-	1	1	1	1	1	(1.00)%
Drug Abuse Treatment	162	69	98	61	61	61	(0.02)%

### Drug Abuse Treatment Fund – Expenditure Charts

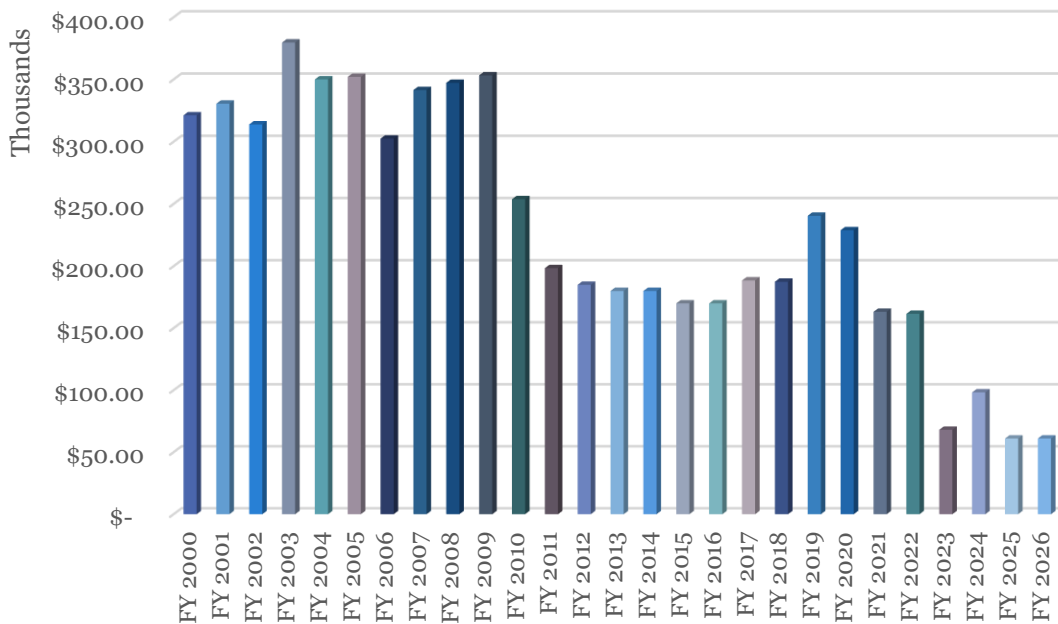


**FIGURE 103 - DRUG ABUSE TREATMENT FUND - EXPENDITURES BY TYPE**

# 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Juvenile Accountability	10,000	10,799	10,504	15,000	15,000	-	0.00%
Accountability Court	36,845	37,857	30,455	30,525	30,519	(6)	(0.02)%
DUI Accountability	14,745	20,086	32,280	15,499	15,493	(6)	(0.04)%
LODAC	100,000	-	25,000	-	-	-	0.00%



**FIGURE 104 - DRUG ABUSE TREATMENT FUND - EXPENDITURE HISTORY**

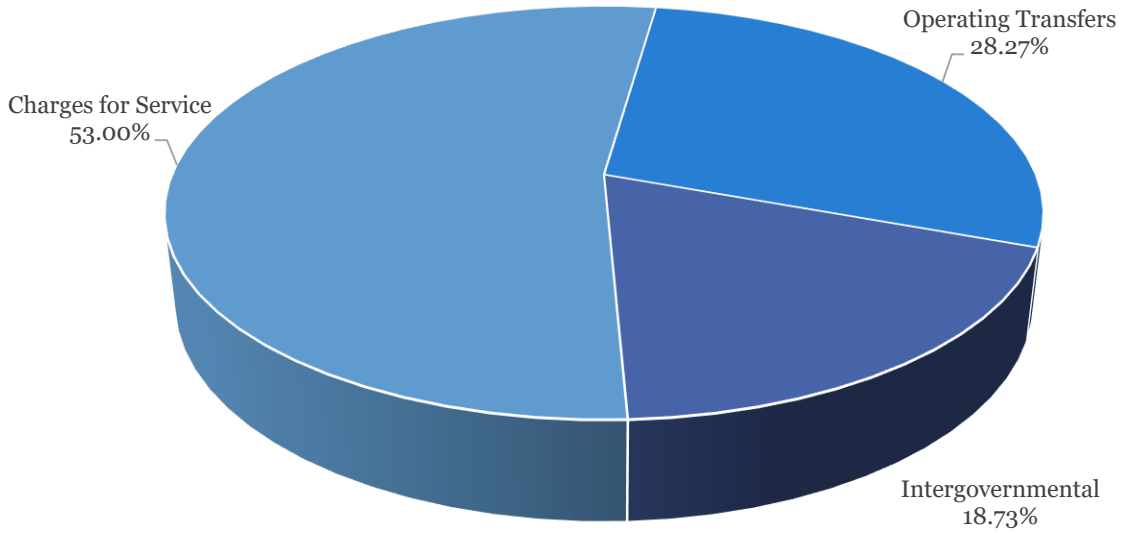
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## Emergency Communications Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Intergovernmental:</b>							
Hahira – PSRS	21	16	19	22	22	26	20.45%
Lake Park – PSRS	20	15	18	19	19	18	(6.32)%
Lowndes 911 – PSRS	7	13	16	16	16	14	(9.67)%
Lowndes Coroner – PSRS	2	2	2	2	2	2	(9.65)%
Lowndes EMA – PSRS	2	1	1	1	1	1	(9.70)%
Lowndes Fire – PSRS	126	90	112	120	120	108	(9.66)%
Lowndes Other – PSRS	70	48	64	69	69	62	(9.66)%
Lowndes Sheriff – PSRS	302	202	253	274	274	254	(7.04)%
Other Gov – 911 Charges	58	51	57	56	56	56	0.00%
Other Gov – PSRS	48	35	43	43	43	38	(9.66)%
Remerton – PSRS	19	13	16	17	17	14	(17.19)%
SGMC – PSRS	34	25	31	25	25	24	(4.50)%
Valdosta – PSRS	202	151	185	194	194	176	(9.33)%
	912	661	816	858	858	795	(7.28)%
<b>Charges for Service:</b>							
911 Charges	1,699	1,765	1,779	1,775	1,775	1,775	0.00%
Prepaid 911 Charges	503	488	473	475	475	475	0.00%
	2,202	2,253	2,252	2,250	2,250	2,250	0.00%
<b>Miscellaneous:</b>							
Insurance Reimburse	-	-	63	-	-	-	0.00%
Revenue Sharing	-	111	-	-	-	-	0.00%
Rent – Other	2	60	34	-	-	-	0.00%
	3	171	96	-	-	-	0.00%
<b>Operating Transfers:</b>							
General Fund	1,149	2,068	109	1,233	1,233	1,200	(2.65)%
	1,149	2,068	109	1,233	1,233	1,200	(2.65)%
Emergency Comm Fund	4,265	5,153	3,274	4,341	4,341	4,246	(2.19)%

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# Emergency Communications Fund – Revenue Charts



**FIGURE 105 - EMERGENCY COMMUNICATIONS FUND – REVENUES BY SOURCE**

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## Emergency Communications Fund – Expenditures by Type & Line (\$1,000s)

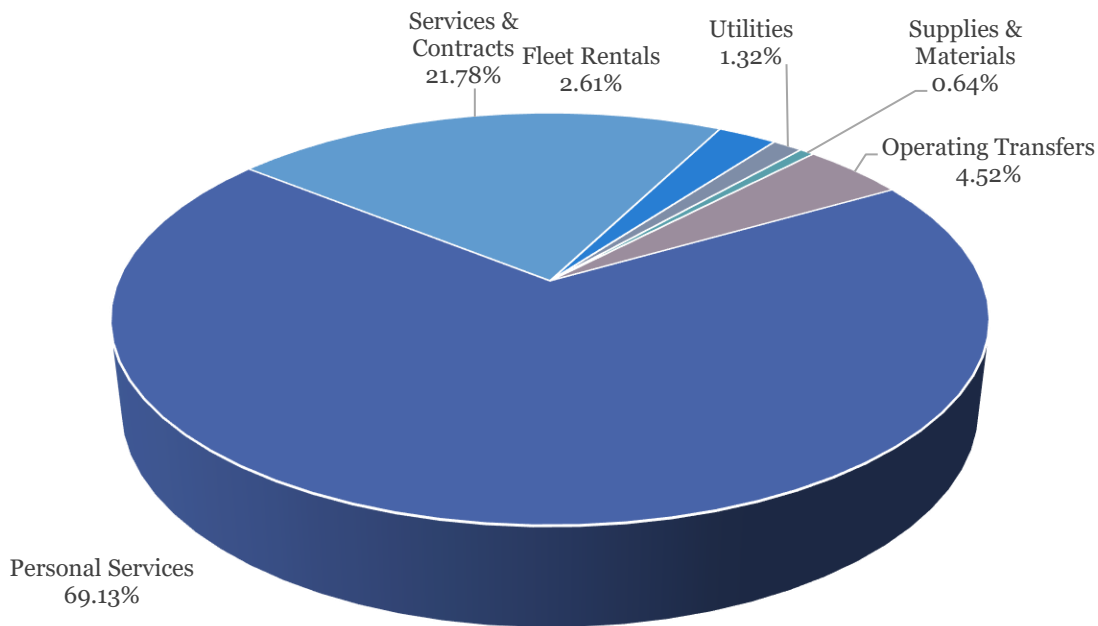
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	451	437	331	418	451	390	(6.82)%
Life Insurance	3	3	3	4	3	3	(4.36)%
Retirement	312	301	304	307	318	308	0.26%
Salaries – Overtime	230	293	327	171	187	181	5.82%
Salaries – Regular	1,639	1,586	1,683	1,899	1,977	1,897	(0.13)%
Social Security	137	137	147	140	157	150	7.09%
Workers Compensation	6	22	7	7	7	7	(6.81)%
	2,779	2,780	2,803	2,946	3,100	2,935	(0.37)%
<b>Services &amp; Contracts:</b>							
Appropriations	7	13	16	-	-	-	0.00%
Cont Services – Other	626	662	678	694	702	696	0.34%
Cont Services – SGRC	10	10	10	10	10	10	0.00%
Dues – Professional	1	1	1	2	2	1	(31.29)%
Ed & Train – Seminar	7	8	4	8	10	5	(33.33)%
Ed & Train – Travel	8	7	5	8	20	5	(33.33)%
Facility – Repair/Maint	1	2	2	3	3	3	0.00%
Other Equip – Repair	7	4	9	3	5	3	0.00%
Public Safety Radio Sys	-	-	-	16	16	14	(9.67)%
Rent/Lease	60	875	51	231	176	185	(19.87)%
Subscriptions	1	1	-	1	2	1	(43.82)%
Uniforms	4	5	6	5	8	2	(70.00)%
	731	1,589	783	979	953	925	(5.57)%
<b>Fleet Rentals:</b>							
Fleet Rental	3	5	5	3	3	6	132.07%
Technology Fleet Rental	34	104	97	98	98	105	7.00%
	36	109	102	100	100	111	10.14%
<b>Utilities:</b>							
Utilities – Cell Phones	3	3	3	3	3	3	0.00%
Utilities – Electricity	33	25	22	40	40	47	16.25%
Utilities – Natural Gas	-	-	1	1	1	1	10.00%
Utilities – Telephones	4	4	4	4	4	4	(4.76)%
Utilities – Water	3	3	3	3	3	3	(10.94)%
	42	36	32	50	50	56	11.96%
<b>Supplies &amp; Materials:</b>							
Janitorial Supplies	6	5	5	5	5	5	0.00%
Office Supplies	3	3	3	3	4	3	(8.33)%
Program Supplies	5	7	8	8	12	5	(33.33)%
Small Tools & Equipment	19	82	22	15	70	14	(4.67)%
	32	98	38	31	91	27	(11.36)%

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## Emergency Communications Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Capital Outlay:</b>							
Other Capital Equip	156	151	76	74	-	-	(100.00)%
	156	151	76	74	-	-	(100.00)%
<b>Operating Transfers:</b>							
General Fund	160	160	160	160	160	192	20.00%
	160	160	160	160	160	192	20.00%
	3,937	4,922	3,994	4,341	4,454	4,246	(2.19)%

### Emergency Communications Fund – Expenditure Charts



**FIGURE 106 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	18,774	19,273	21,242	22,000	23,000	1,000	4.55%
Utilities	31,898	32,711	29,136	29,732	35,740	6,008	20.21%
Supplies & Materials	32	640	-	5,000	5,000	-	0.00%
	50,704	52,623	50,378	56,732	63,740	7,008	12.35%

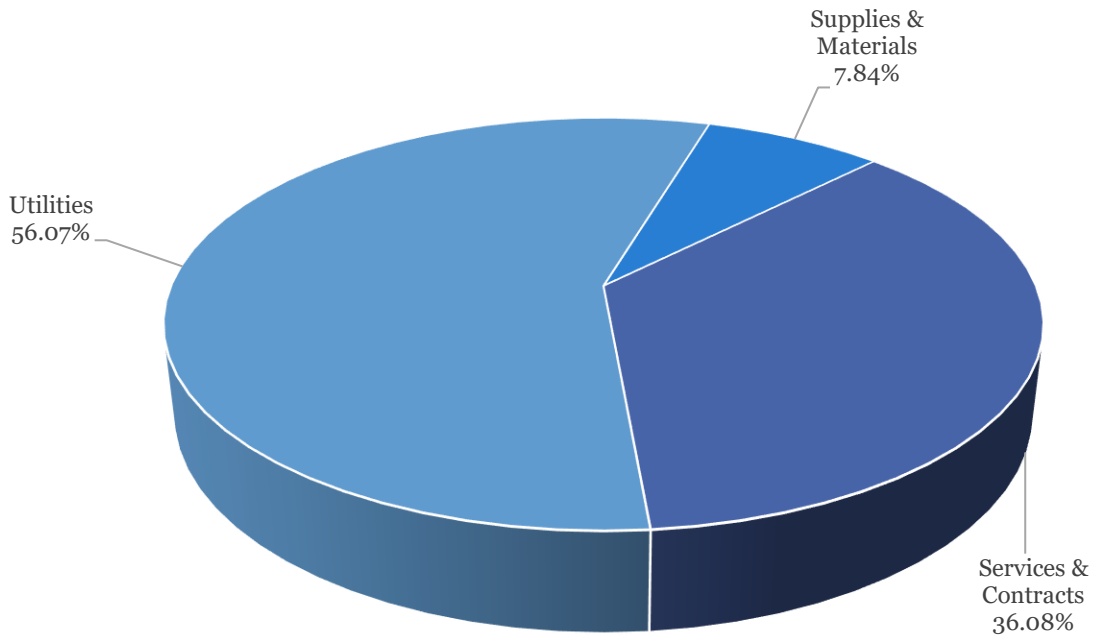
## Annual Department Goals:

- 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

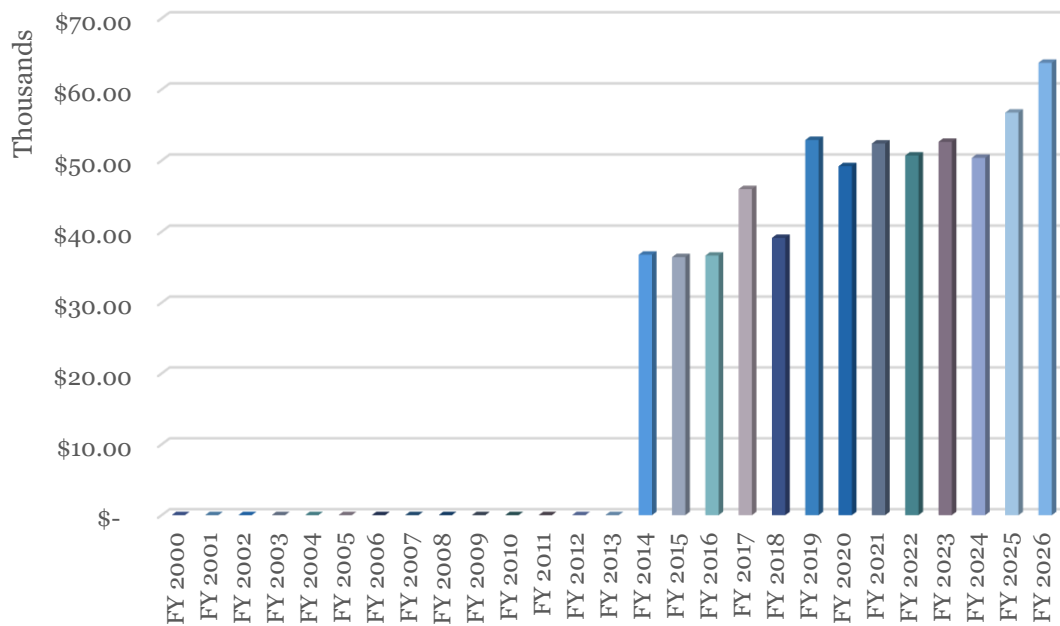
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	50%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major facilities annually	4%	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 withing 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 107 - FACILITIES MAINTENANCE - EXPENDITURES BY TYPE**



**FIGURE 108 - FACILITIES MAINTENANCE - EXPENDITURE HISTORY**

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# 911 Operations

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	2,778,673	2,779,656	2,802,938	2,945,897	2,934,850	(11,047)	(0.37)%
Services & Contracts	182,787	220,917	230,060	247,810	184,803	(63,007)	(25.43)%
Fleet Rentals	36,352	108,569	101,812	100,491	110,680	10,189	10.14%
Utilities	2,420	2,965	2,643	2,500	2,500	-	0.00%
Supplies & Materials	29,466	84,323	28,665	25,600	17,825	(7,775)	(30.37)%
Capital Outlay	-	88,720	-	-	-	-	0.00%
	3,029,698	3,285,150	3,166,119	3,322,298	3,250,658	(71,640)	(2.16)%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
42	42	42	42	42	42	42	-

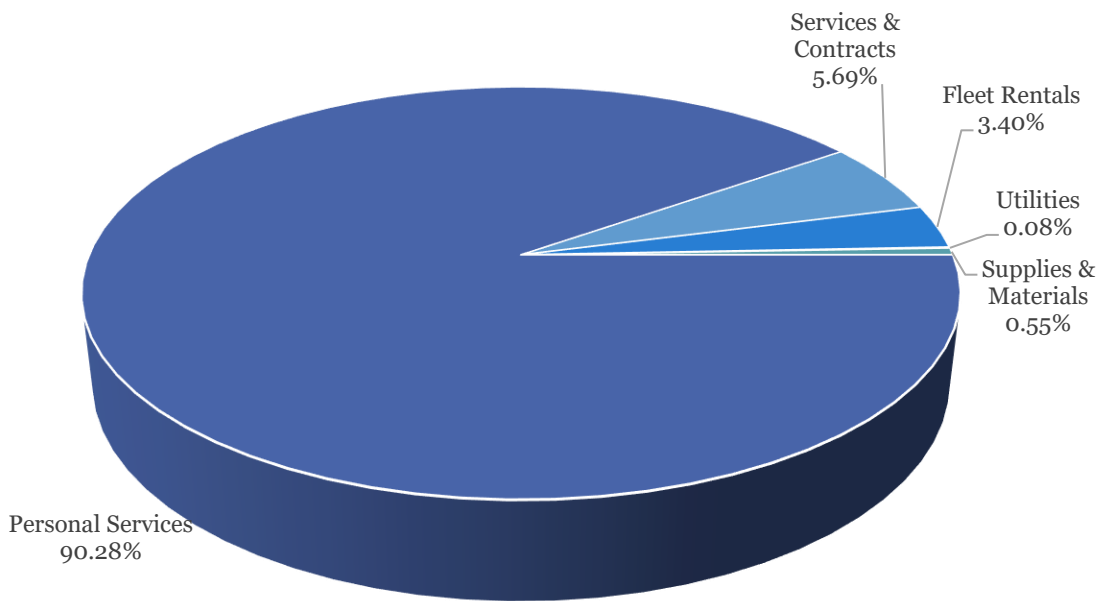
## Annual Department Goals:

- 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
- Go live with Next Gen 911 during 2026

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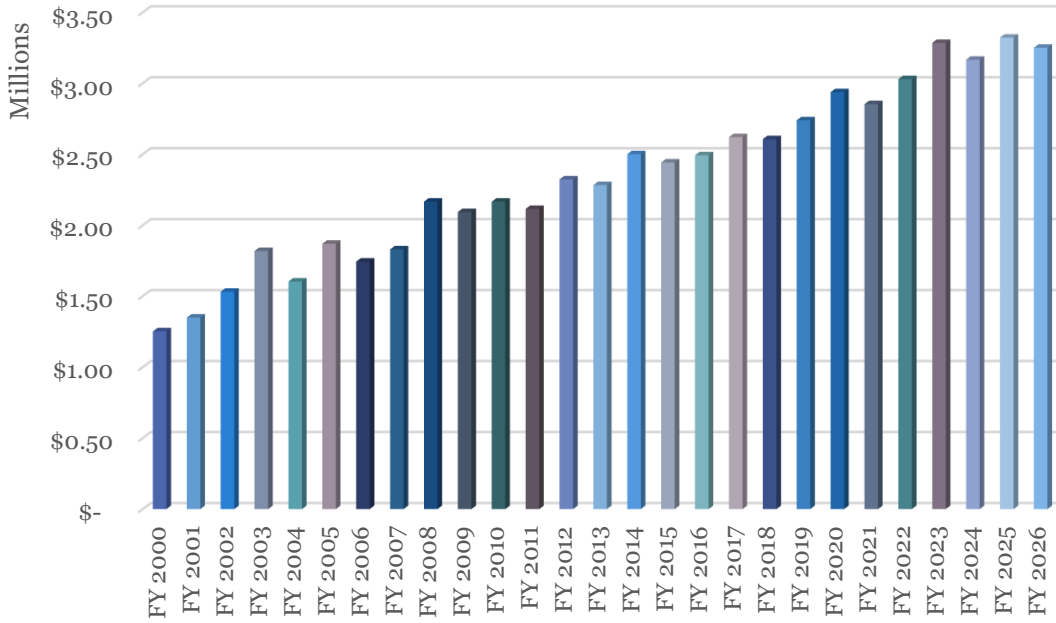
# 911 Operations

Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To answer 90% of calls within 10 seconds	93%	93%	98%	Safety Quality of Life Financial
Measure: % of calls answered within 10 seconds				Service
Goal: To maintain less than 5 founded complaints annually	4	3	3	Safety Quality of Life
Measure: # of founded complaints				Service
Goal: To reduce turnover by 2% annually	12%	10%	9%	Safety Quality of Life Financial
Measure: % turnover rate				Service



**FIGURE 109 - 911 OPERATIONS- EXPENDITURES BY TYPE**

# 911 Operations



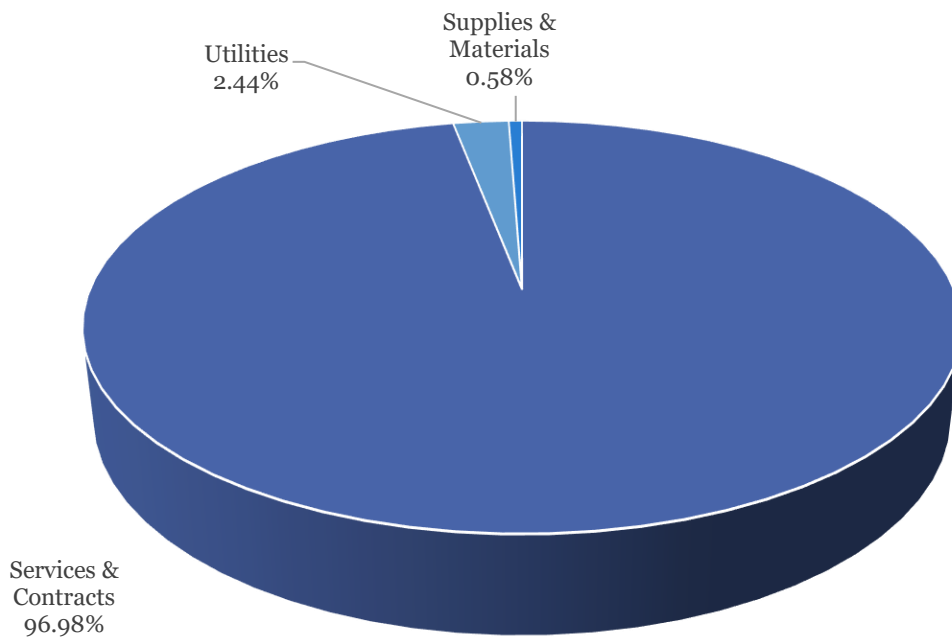
**FIGURE 110 - 911 OPERATIONS - EXPENDITURE HISTORY**

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# Public Safety Radio System

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

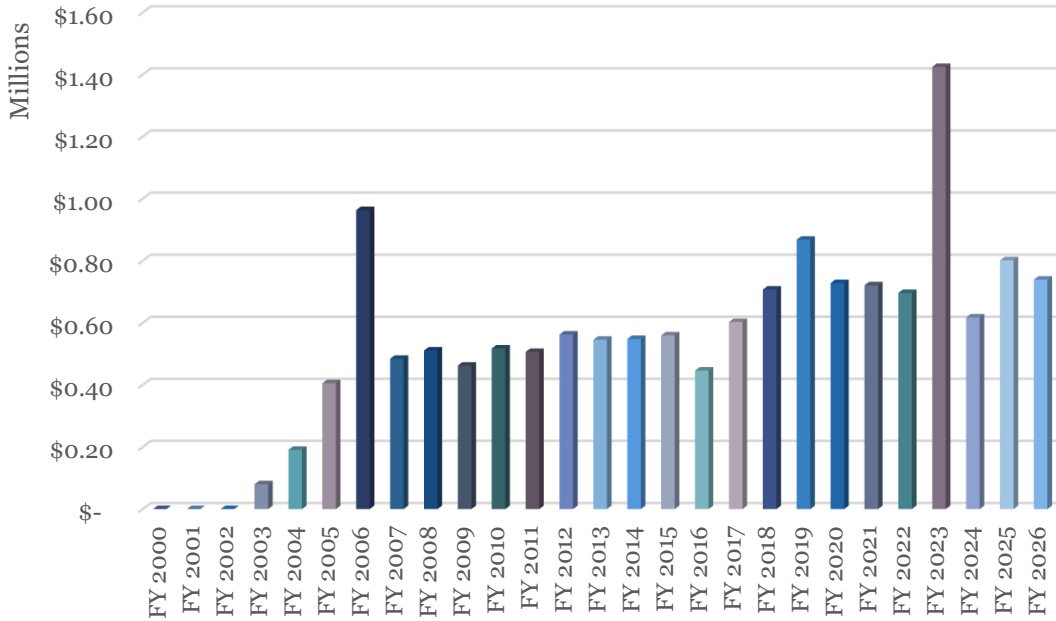
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	529,779	1,348,698	531,627	709,403	716,837	7,434	1.05%
Utilities	7,911	-	-	18,00	18,000	-	0.00%
Supplies & Materials	2,948	13,072	9,350	1	4,300	4,299	429900%
Capital Outlay	155,697	62,615	76,933	74,200	-	(74,200)	(100.00)%
	696,335	1,424,385	617,370	801,601	739,137	(62,467)	(7.79)%



**FIGURE 111 – PUBLIC SAFETY RADIO SYSTEM – EXPENDITURES BY TYPE**

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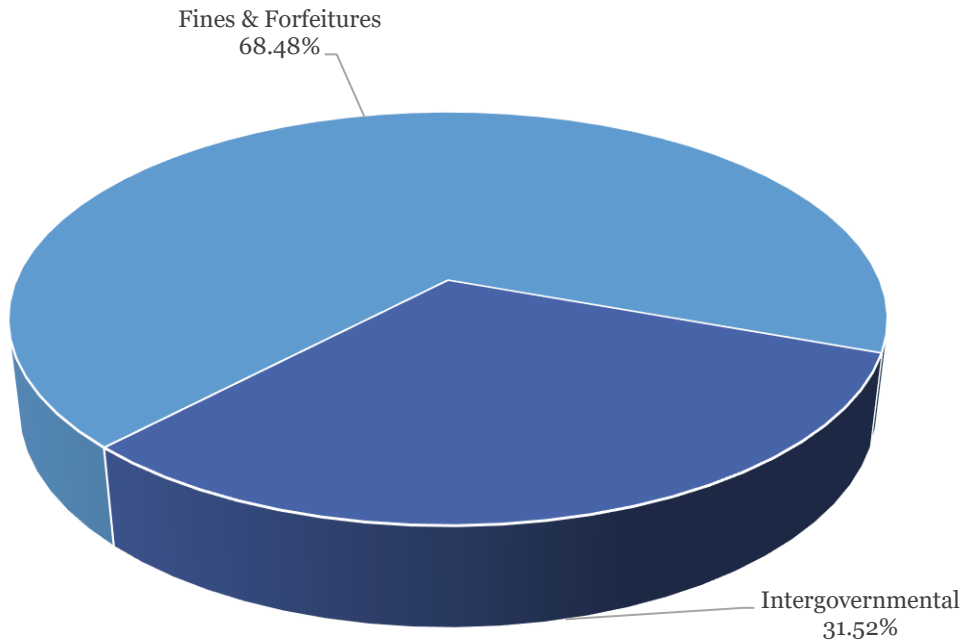
# Public Safety Radio System



**FIGURE 112 - PUBLIC SAFETY RADIO SYSTEM - EXPENDITURE HISTORY**

## Victim/Witness Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Intergovernmental:</b>							
City of Hahira	16	38	34	35	35	15	(57.14)%
City of Lake Park	3	2	6	4	4	3	(14.29)%
City of Remerton	11	10	9	8	8	8	0.00%
City of Valdosta	34	35	32	20	20	35	75.00%
	64	85	81	67	67	61	(8.27)%
<b>Fines &amp; Forfeitures:</b>							
Fines – Magistrate Court	1	2	2	2	2	4	59.09%
Fines – State Court	126	113	99	110	110	120	9.09%
Fines – Superior Court	10	11	11	9	9	9	5.88%
	138	125	113	121	121	133	9.78%
<b>Victim/Witness Fund</b>	<b>202</b>	<b>211</b>	<b>193</b>	<b>187</b>	<b>187</b>	<b>194</b>	<b>3.37%</b>



**FIGURE 113 - VICTIM/WITNESS FUND - REVENUES BY SOURCE**

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## Victim/Witness Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	11	12	9	11	11	10	(6.82)%
Retirement	10	10	10	11	11	11	2.34%
Salaries – Regular	69	73	79	83	83	85	2.73%
Social Security	5	5	6	6	6	6	1.49%
Workers Compensation	-	1	-	-	-	-	1.47%
	96	102	105	111	111	113	1.67%
<b>Services &amp; Contracts:</b>							
Appropriations	121	121	121	121	121	121	0.00%
Cont Services – Other	1	2	-	-	-	-	0.00%
Ed & Train – Seminar	1	1	1	1	1	-	(100.00)%
Ed & Train – Travel	-	-	1	1	1	-	(100.00)%
	123	124	124	123	123	121	(1.47)%
<b>Fleet Rentals:</b>							
Technology Fleet Rental	15	16	10	10	10	11	7.35%
	15	16	10	10	10	11	7.35%
<b>Supplies &amp; Materials:</b>							
Office Supplies	-	1	1	-	-	-	0.00%
Small Tools & Equipment	1	-	-	-	-	-	0.00%
	1	1	1	-	-	-	0.00%
<b>Victim/Witness Fund</b>	<b>235</b>	<b>243</b>	<b>240</b>	<b>244</b>	<b>244</b>	<b>245</b>	<b>0.33%</b>

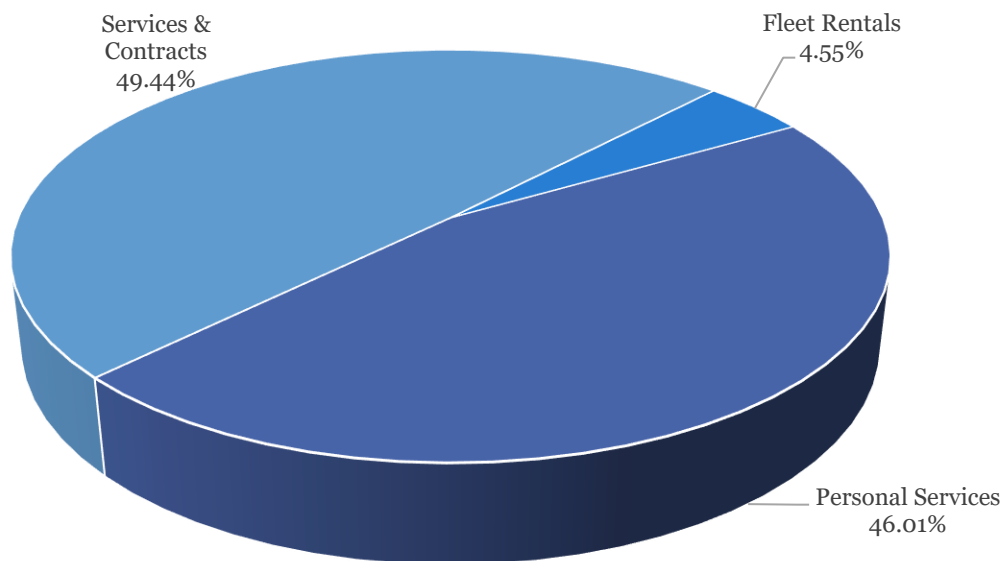


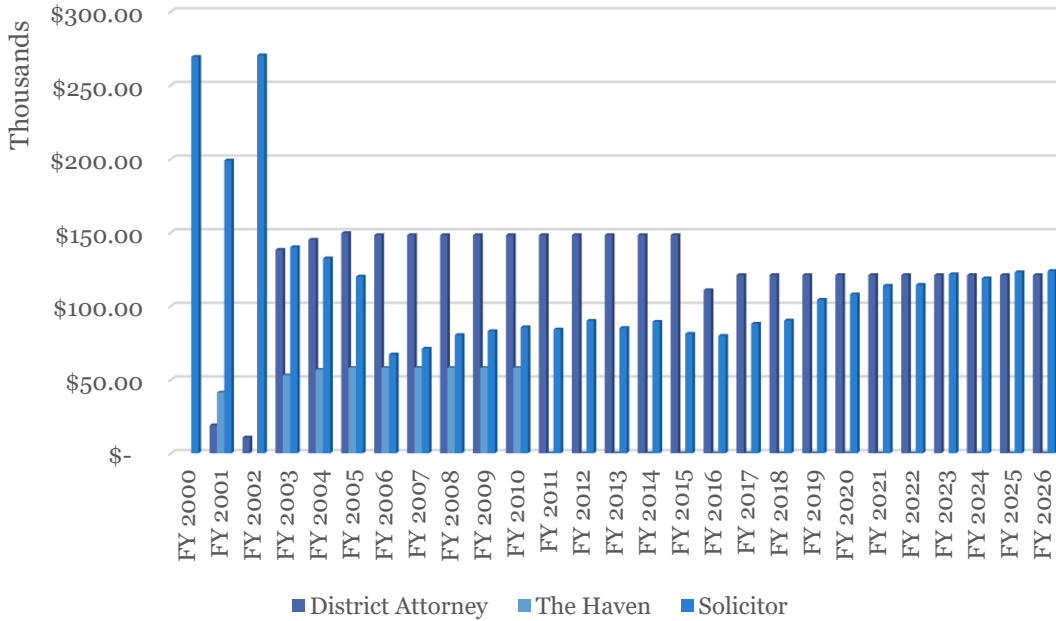
FIGURE 114 - VICTIM/WITNESS FUND - EXPENDITURES BY TYPE

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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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
District Attorney	120,999	120,999	120,999	120,999	120,999	-	0.00%
Solicitor – V/W	114,387	121,569	118,795	122,945	123,752	807	0.66%

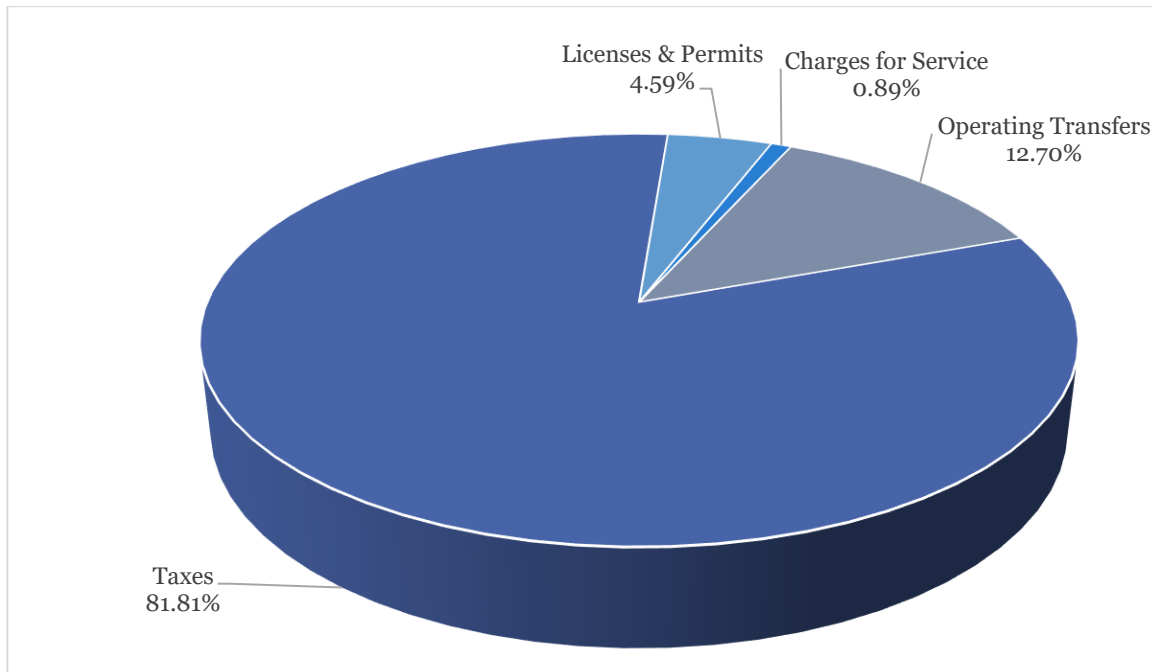


**FIGURE 115 - VICTIM/WITNESS - EXPENDITURE HISTORY**

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## Special Services Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Taxes:</b>							
Alcoholic Beverage Tax	510	476	447	475	475	450	(5.26)%
Cable Franchise Tax	90	79	64	60	60	50	(16.67)%
Financial Institution Tax	191	193	200	190	190	205	7.89%
Insurance Premium Tax	412	1,031	1,068	1,000	1,000	1,300	30.00%
Occupation Tax	609	747	719	625	625	700	12.00%
Sanitation Franchise Tax	41	54	55	45	45	55	22.22%
	1,853	2,581	2,553	2,395	2,395	2,760	15.24%
<b>Licenses &amp; Permits:</b>							
Alcoholic Beverage	150	155	153	150	150	155	3.33%
NPDES – Stormwater	12	-	-	-	-	-	0.00%
	162	156	153	150	150	155	3.33%
<b>Charges for Service:</b>							
Zoning Fees	49	30	28	30	30	30	0.00%
	49	30	28	30	30	30	0.00%
<b>Operating Transfers:</b>							
Accommodation Tax	290	370	-	429	429	429	0.00%
	290	370	-	429	429	429	0.00%
<b>Special Services Fund</b>	<b>2,354</b>	<b>3,136</b>	<b>2,735</b>	<b>3,004</b>	<b>3,004</b>	<b>3,374</b>	<b>12.32%</b>



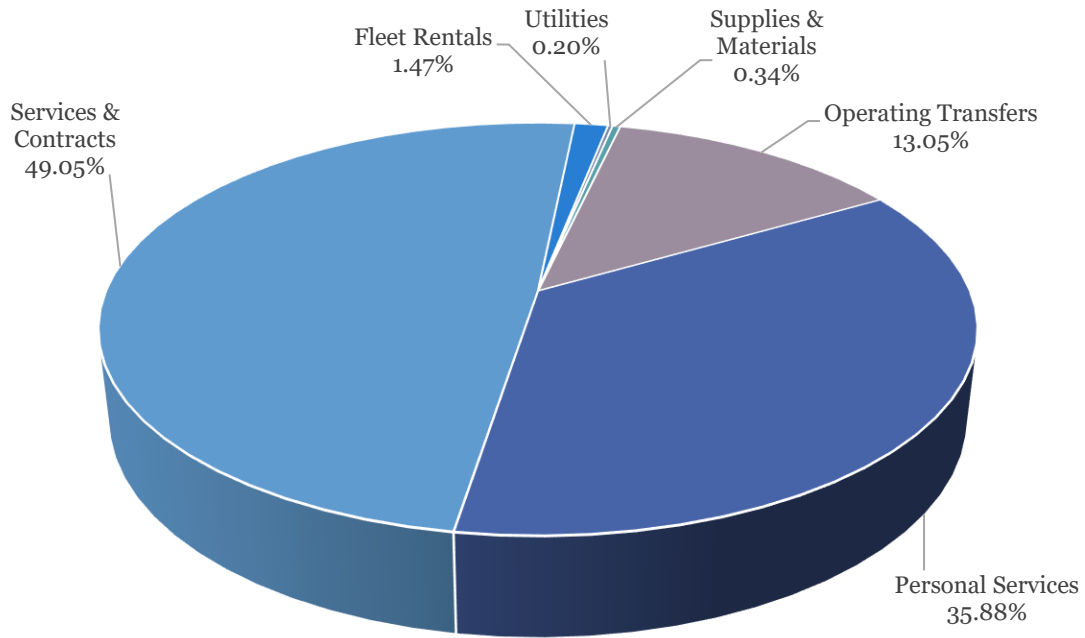
**FIGURE 116 - SPECIAL SERVICES FUND - REVENUES BY SOURCE**

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## Special Services Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	121	118	99	116	116	87	(24.57)%
Life Insurance	1	1	1	1	1	1	(7.67)%
Retirement	81	99	71	85	92	83	(2.45)%
Salaries – Overtime	-	1	2	-	-	-	0.00%
Salaries – Regular	485	634	492	621	664	604	(2.59)%
Social Security	36	47	36	46	49	44	(3.26)%
Workers Compensation	5	19	5	6	6	5	(19.08)%
	729	919	707	874	928	825	(5.63)%
<b>Services &amp; Contracts:</b>							
Advertising	7	6	5	6	6	6	7.14%
Appropriations	1,178	1,140	869	947	965	936	(1.17)%
Cont Services – Other	139	45	75	63	66	62	(1.56)%
Cont Services – SGRC	71	72	72	72	73	74	1.96%
Dues – Professional	1	1	1	2	2	1	(25.99)%
Ed & Train – Seminar	4	6	4	7	7	4	(47.99)%
Ed & Train – Travel	4	4	4	6	30	4	(39.13)%
Printing	3	2	1	1	1	1	(10.00)%
Professional Services	51	11	5	15	45	37	143.33%
Public Safety Radio Sys	-	-	-	3	3	3	(9.69)%
Subscriptions	-	2	-	-	-	-	0.00%
Travel	1	-	-	3	3	1	(71.43)%
Uniforms	2	2	-	2	1	1	(45.12)%
	1,460	1,291	1,307	1,125	1,201	1,127	0.20%
<b>Fleet Rentals:</b>							
Fleet Rental	23	22	52	17	17	25	48.28%
Technology Fleet Rental	7	9	7	7	7	9	22.36%
	30	31	59	24	24	34	40.25%
<b>Utilities:</b>							
Utilities – Cell Phones	4	5	4	4	4	5	12.04%
	4	5	4	4	4	5	11.89%
<b>Supplies &amp; Materials:</b>							
Office Supplies	1	1	1	1	1	1	(15.38)%
Program Supplies	8	10	1	7	6	5	(2.32)%
Small Tools & Equip	2	8	1	5	3	1	(70.95)%
	11	20	3	11	10	8	(30.80)%
<b>Operating Transfers:</b>							
General Fund	325	325	325	325	325	300	(7.69)%
	325	325	325	325	325	300	(7.69)%
Special Services Fund	2,559	2,591	2,135	2,363	2,492	2,298	(2.76)%

# Special Services Fund – Expenditure Charts



**FIGURE 117 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	285,553	451,696	221,938	312,411	371,808	59,397	19.01%
Services & Contracts	13,361	18,165	13,292	17,437	14,287	(3,150)	(18.07)%
Fleet Rentals	19,745	18,990	31,346	12,641	18,771	6,130	48.49%
Utilities	1,969	3,318	2,145	2,178	2,703	525	24.10%
Supplies & Materials	1,231	11,895	1,098	2,425	1,100	(1,325)	(54.64)%
	321,860	504,064	269,820	347,092	408,669	61,577	17.74%

### Positions:

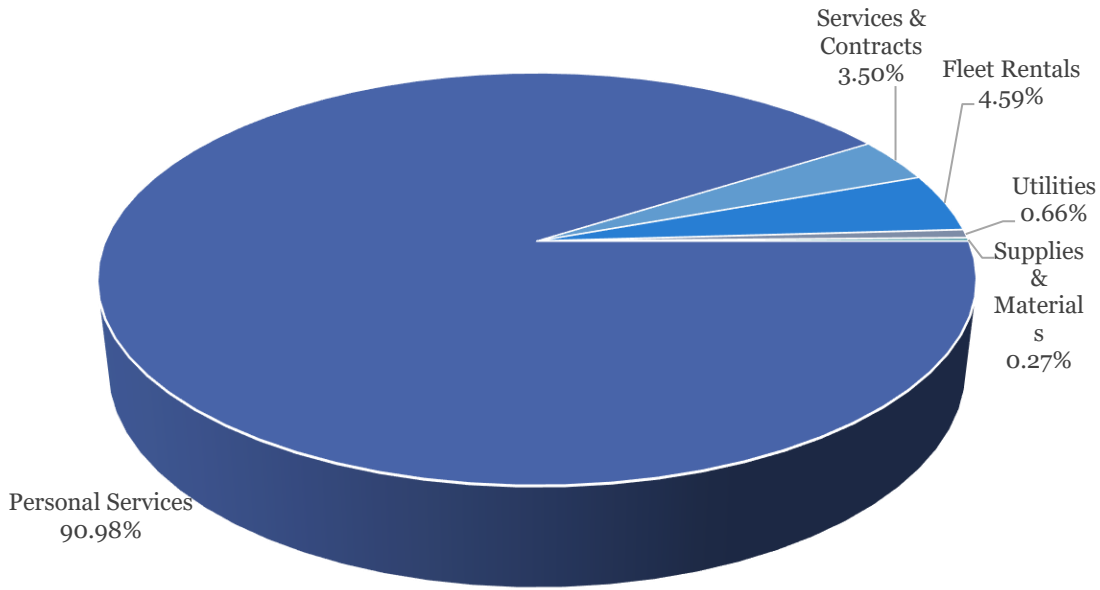
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
4	3	3	4.5	4.5	4.5	4.5	-

### Annual Department Goals:

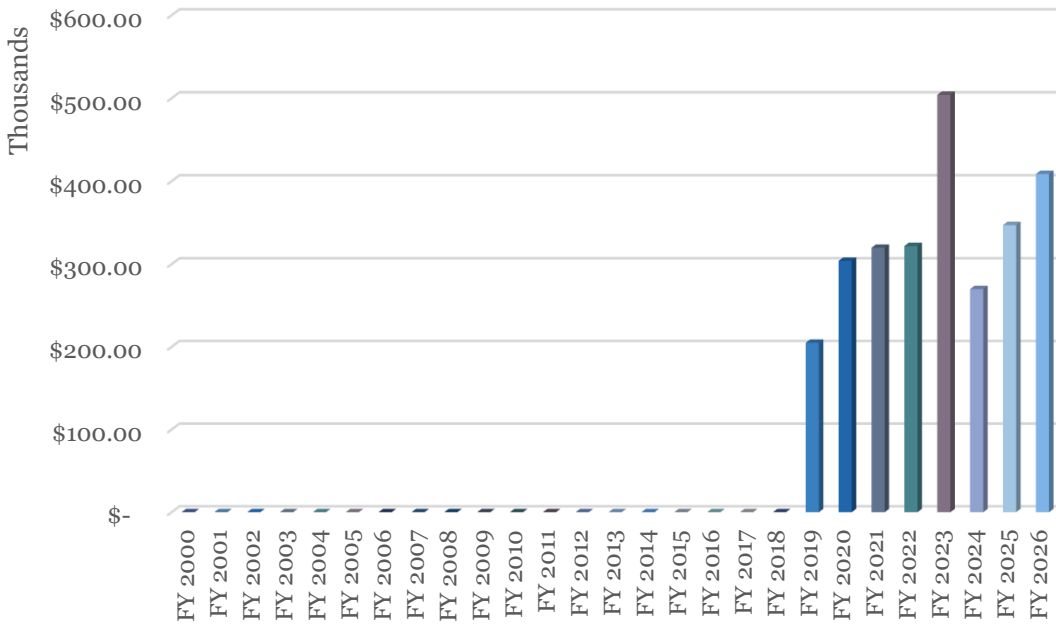
- Develop SOP/Training Guides
- Create Care of Premises ordinance – combine existing applicable ordinances and incorporate portions of International Property Maintenance Code
- Establish community footprint by incorporating social media, informational/educational pamphlets, and creating clean-up events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

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# Code Enforcement



**FIGURE 118 - CODE ENFORCEMENT - EXPENDITURES BY TYPE**



**FIGURE 119 - CODE ENFORCEMENT - EXPENDITURE HISTORY**

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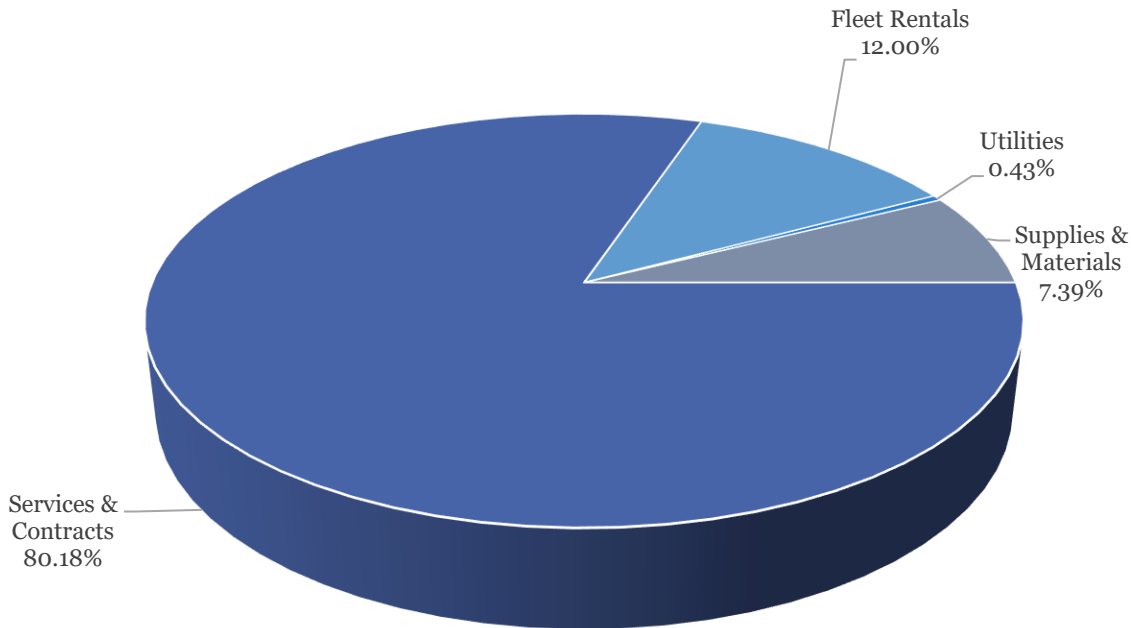
# Mosquito Control

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	67,557	57,888	59,737	59,683	-	(59,683)	(100.00)%
Services & Contracts	52,283	40,560	68,714	54,229	54,229	-	0.00%
Fleet Rentals	3,917	5,386	15,131	6,175	8,117	1,942	31.45%
Utilities	256	279	279	295	290	(5)	(1.69)%
Supplies & Materials	5,291	5,734	-	5,000	5,000	-	0.00%
	129,303	109,847	143,862	125,382	67,636	(57,746)	(46.06)%

## Positions:

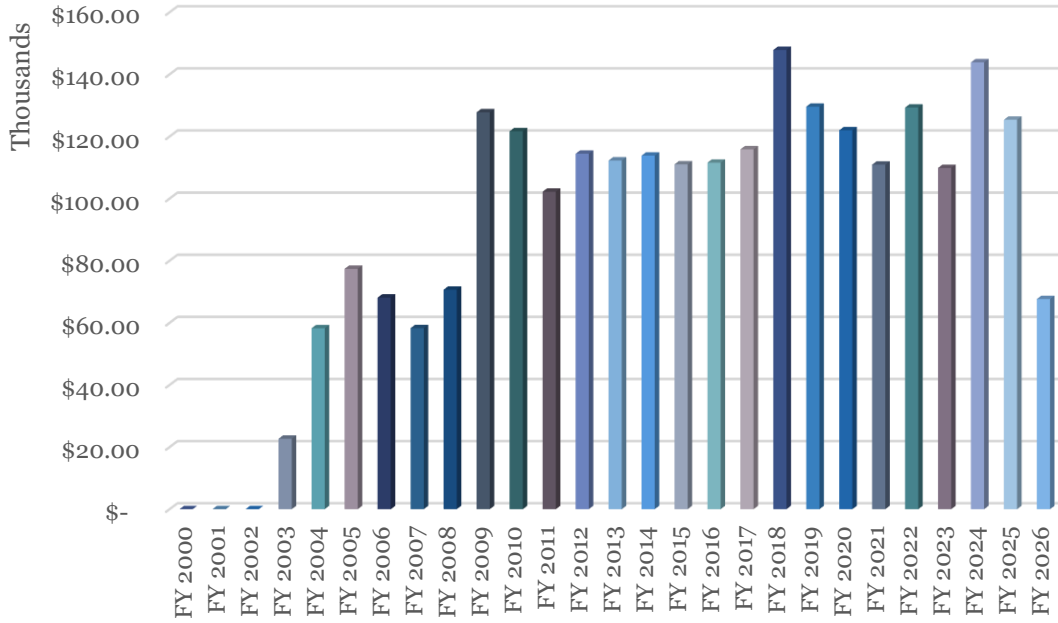
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
1	1	1	1	1	1	1	-



**FIGURE 120 - MOSQUITO CONTROL - EXPENDITURES BY TYPE**

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# Mosquito Control



**FIGURE 121 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	364,950	409,092	320,146	239,542	245,914	6,372	2.66%
Services & Contracts	65,789	23,594	7,699	19,030	39,380	20,350	106.94%
Fleet Rentals	6,374	6,356	11,162	3,656	4,909	1,253	34.27%
Utilities	1,142	1,524	980	1,011	991	(20)	(1.98)%
Supplies & Materials	645	2,173	1,077	2,425	1,075	(1,350)	(55.67)%
	438,901	442,739	341,064	265,664	292,269	26,605	10.01%

## Positions:

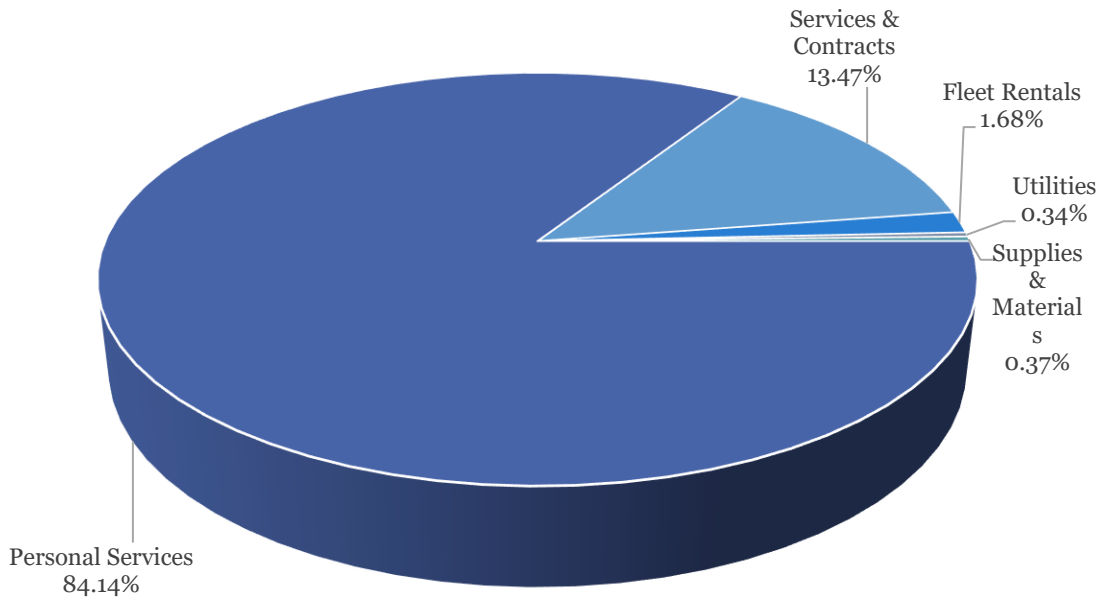
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
5	6	3	3	3	3	3	-

## Annual Department Goals:

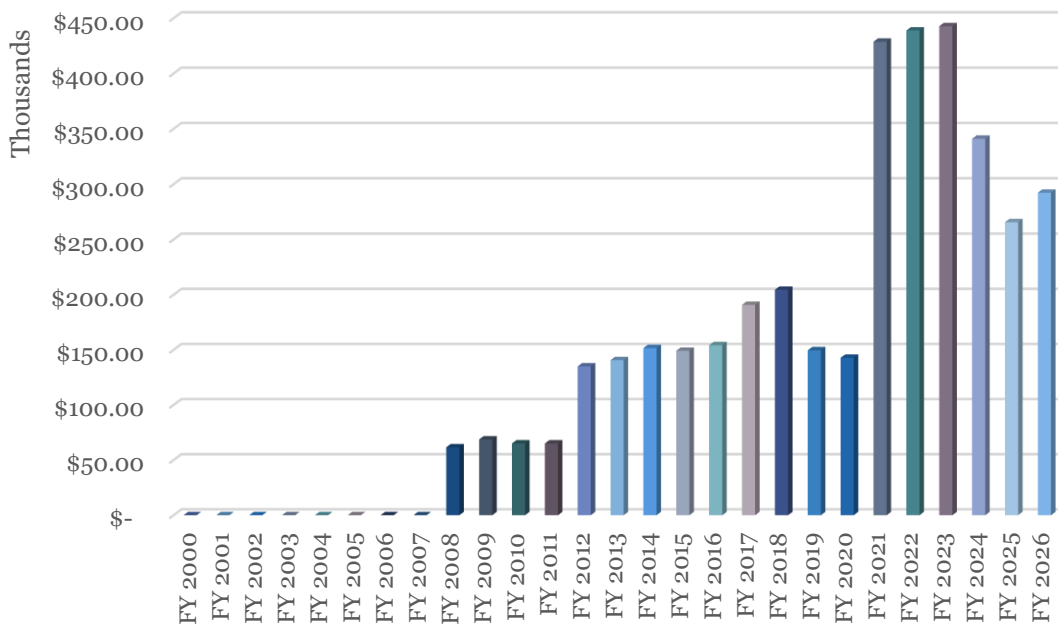
- To reduce the deficit in street lighting by 10% annually
- To reduce the time for delivering subdivision review comments by 10%
- To gain a basic level of understanding and proficiency for daily department outputs by all employees
- To update the ULDC

Performance Measure	FY 2024	FY 2025	FY 2026	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				

# County Planner



**FIGURE 122 - COUNTY PLANNER - EXPENDITURES BY TYPE**



**FIGURE 123 - COUNTY PLANNER - EXPENDITURE HISTORY (2021 – 2023 INCLUDES ZONING)**

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# 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	-	-	105,424	262,232	206,915	(55,317)	(21.09)%
Services & Contracts	-	-	8,544	15,040	9,755	(5,285)	(35.14)%
Utilities	-	-	617	636	626	(10)	(1.57)%
Supplies & Materials	-	-	2,125	3,114	2,642	(472)	(15.16)%
	-	-	116,709	281,022	219,938	(61,084)	(21.74)%

## Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
-	-	3	3	3	3	3	-

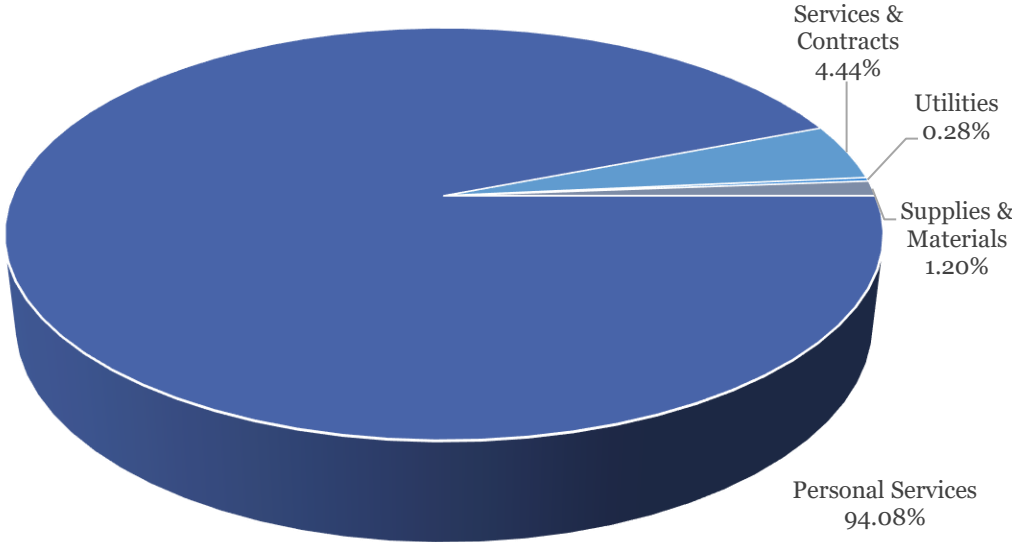
## Annual Department Goals:

- 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

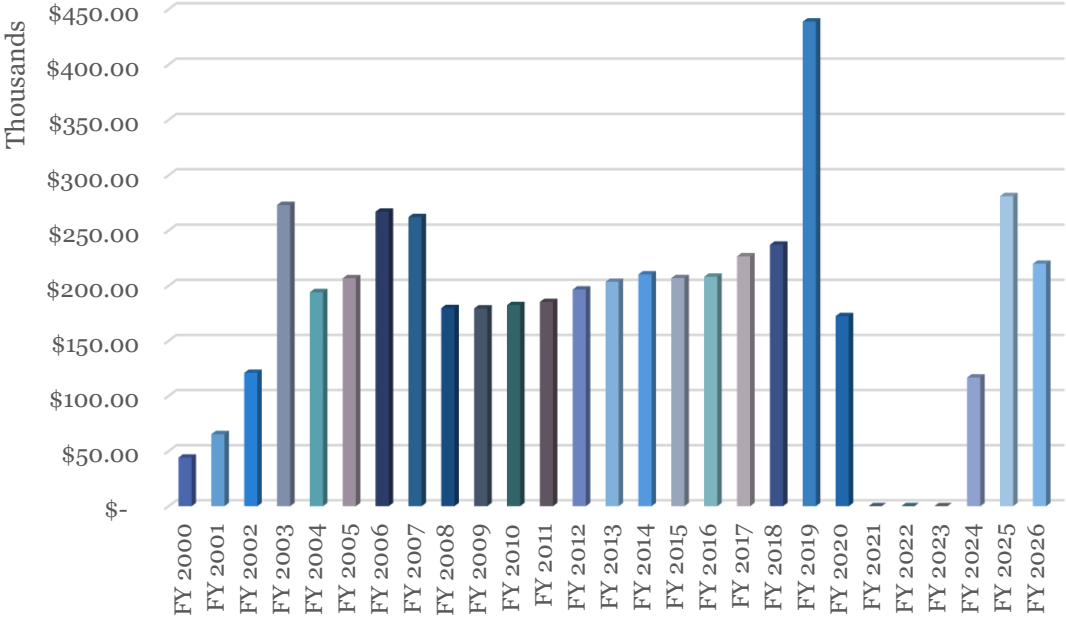
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To deplete the list of pending zoning map corrections	5%	5%	3%	Education Service
Measure: % of current list still pending				

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# Zoning



**FIGURE 124 - ZONING - EXPENDITURES BY TYPE**



**FIGURE 125 - ZONING - EXPENDITURE HISTORY (2021 - 2023 INCLUDED IN COUNTY PLANNER)**

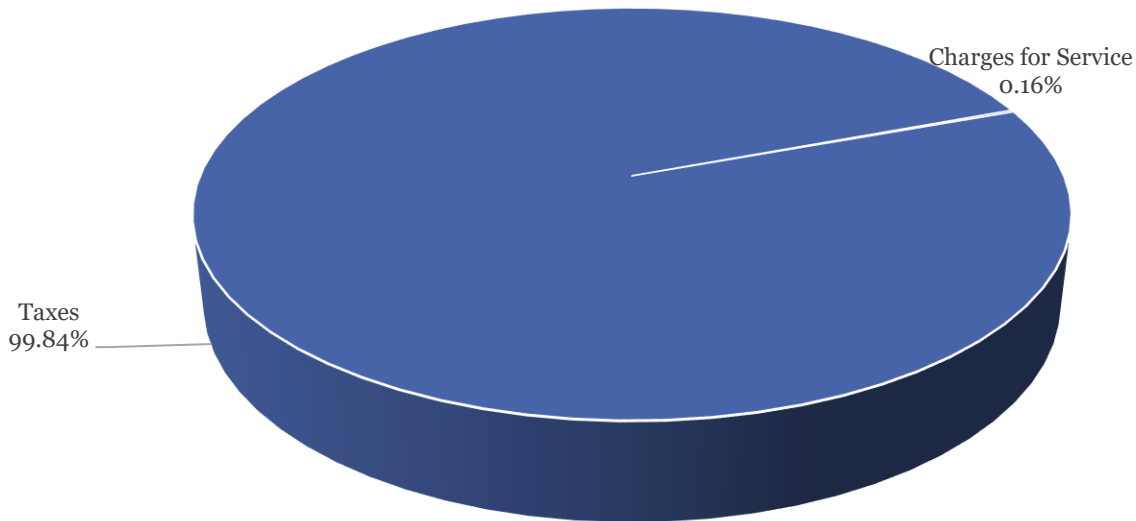
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## Non-departmental

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
NPDES – Stormwater	99,623	-	-	-	-	-	0.00%
Contingency	392,597	324,312	34,117	75,000	50,000	(25,000)	(33.33)%
SGRC Dues	70,953	72,083	72,363	72,363	73,779	1,416	1.96%
Arts Commission	70,000	70,000	70,000	70,000	70,000	-	0.00%
Airport Authority	436,009	457,809	475,617	491,788	509,001	17,213	3.50%
GLPC/MPO	11,888	16,805	8,596	22,680	19,380	(3,300)	(14.55)%
VALOR/GIS	262,799	267,888	278,247	287,402	287,402	-	0.00%
Operating Transfers	325,000	325,000	325,000	325,000	300,000	(25,000)	(7.69)%

## Fire Services Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Taxes:</b>							
Alternative Ad Valorem	11	13	-	-	-	-	0.00%
Insurance Premium Tax	3,323	3,275	3,556	3,650	3,650	3,650	0.00%
Penalties & Interest	-	1	1	-	-	-	0.00%
Property Tax – Fire	3,931	4,372	5,238	5,225	5,225	5,850	11.96%
	7,265	7,660	8,795	8,875	8,875	9,500	7.04%
<b>Charges for Service:</b>							
Lowndes – Fire	15	15	15	15	15	15	0.00%
	15	15	15	15	15	15	0.00%
<b>Miscellaneous:</b>							
Contributions – Fire	5	2	37	-	-	-	0.00%
Insurance Reimburse	12	-	15	-	-	-	0.00%
Surplus Sales	350	53	16	-	-	-	0.00%
	367	55	68	-	-	-	0.00%
<b>Fire Services Fund</b>	<b>7,647</b>	<b>7,730</b>	<b>8,878</b>	<b>8,890</b>	<b>8,890</b>	<b>9,515</b>	<b>7.03%</b>



**FIGURE 126 - FIRE SERVICES FUND - REVENUES BY SOURCE**

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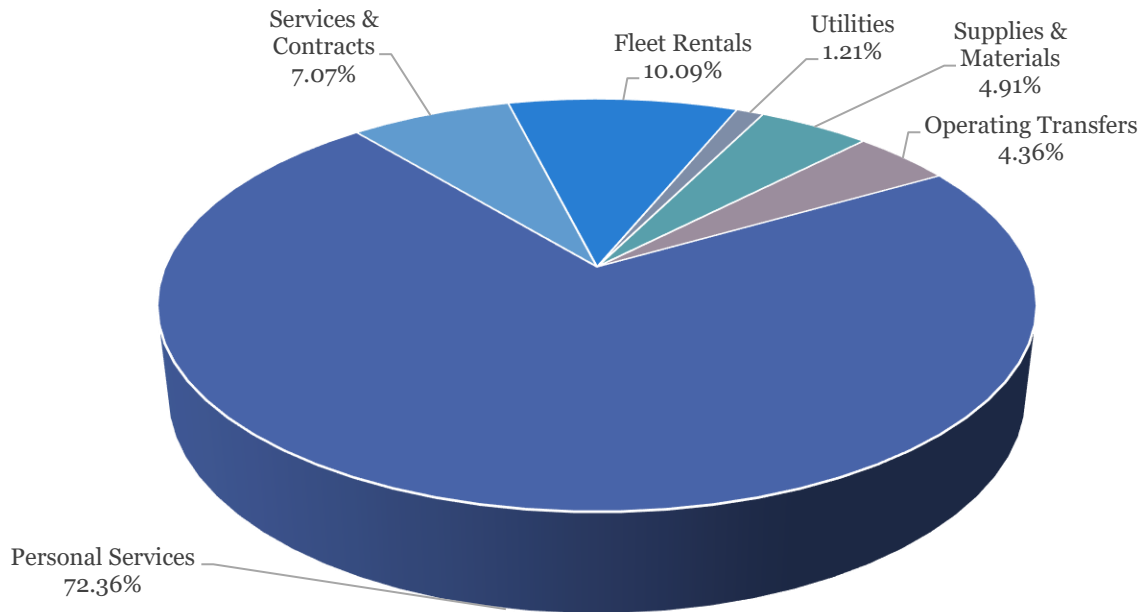
## Fire Services Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	682	755	633	869	759	718	(17.43)%
Life Insurance	4	6	6	6	6	6	(1.25)%
Other Employee Benefits	25	20	20	10	10	25	150.00%
Retirement	366	542	571	583	579	589	0.98%
Salaries – Overtime	70	105	140	-	-	-	0.00%
Salaries – Regular	2,159	3,278	3,682	4,090	4,071	4,096	0.14%
Salaries – Volunteer	27	6	-	-	-	-	0.00%
Social Security	161	242	276	296	292	293	(0.87)%
Workers Compensation	32	168	56	60	60	60	(0.21)%
	3,526	5,122	5,385	5,915	5,777	5,787	(2.16)%
<b>Services &amp; Contracts:</b>							
Appropriations	126	12	112	-	-	-	0.00%
Cont Services – Other	90	139	161	171	212	160	(5.95)%
Direct Bills	-	126	177	60	60	175	191.67%
Dues – Professional	2	4	8	11	12	10	(12.31)%
Ed & Train – Seminar	1	1	2	3	11	3	0.00%
Ed & Train – Travel	7	3	6	8	26	6	(23.33)%
Facility – Repair/Maint	26	43	180	36	37	20	(43.66)%
Fees – Organizations	-	-	1	-	-	2	100.00%
Firefighter Banquet	-	5	9	7	14	9	28.57%
Lubricants	-	-	5	25	25	5	(80.00)%
Medical Services	129	-	-	4	4	2	(64.29)%
Other Equip – Repair	5	31	3	7	7	7	0.00%
Postage & Shipping	-	-	-	1	1	1	(16.67)%
Printing	-	1	1	1	6	1	0.00%
Public Safety Radio Sys	-	-	-	120	120	108	(9.66)%
Subscriptions	-	-	2	-	-	-	0.00%
Tires	-	-	-	12	12	1	(91.67)%
Travel	1	2	-	1	3	1	23.53%
Uniforms	44	62	52	65	88	50	(22.72)%
Vehicle – Repair/Maint	8	1	4	80	82	6	(92.50)%
	439	430	722	609	718	566	(7.14)%
<b>Utilities:</b>							
Utilities – Cable TV	1	1	1	1	1	1	13.33%
Utilities – Cell Phones	14	16	16	16	16	16	0.00%
Utilities – Electricity	49	54	53	65	65	60	(8.46)%
Utilities – LP Fuel	5	12	8	12	12	14	16.67%
Utilities – Telephones	4	2	2	4	4	4	0.00%
Utilities – Water	2	3	2	4	4	2	(38.57)%
	75	88	81	101	101	96	(4.65)%

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## Fire Services Fund – Expenditures by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Supplies &amp; Materials:</b>							
Chemical Supplies	3	7	15	18	45	15	(17.39)%
Janitorial Supplies	3	6	8	7	8	5	(23.08)%
Office Supplies	2	1	1	2	8	1	(30.00)%
Program Supplies	22	21	25	25	68	15	(39.02)%
Safety Items	161	170	163	203	229	178	(12.41)%
Small Tools & Equip	126	183	257	306	340	178	(41.79)%
	317	389	469	561	698	392	(29.99)%
<b>Capital Outlay:</b>							
Other Capital Equip	43	-	31	102	128	-	(100.00)%
Rolling Stock	1,689	90	2,698	1,106	85	-	(100.00)%
	1,732	90	2,729	1,208	213	-	(100.00)%
<b>Operating Transfers:</b>							
General Fund	-	-	-	-	-	349	100.00%
	-	-	-	-	-	349	100.00%
<b>Fire Services Fund</b>	<b>6,336</b>	<b>6,491</b>	<b>9,896</b>	<b>8,886</b>	<b>7,999</b>	<b>7,997</b>	<b>(10.00)%</b>



**FIGURE 127 - 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	58,126	75,696	228,301	84,797	77,123	(7,674)	(9.05)%
Utilities	59,631	70,806	64,073	84,163	79,313	(4,850)	(5.76)%
Supplies & Materials	111	290	160	200	200	-	0.00%
	117,869	146,791	292,534	169,160	156,636	(12,524)	(7.40)%

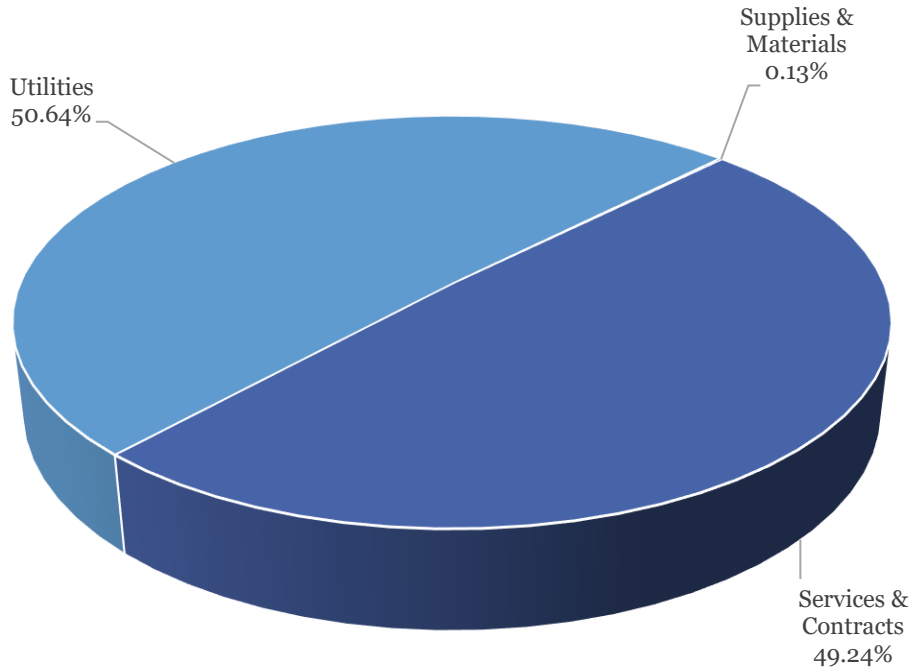
## Annual Department Goals:

- 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

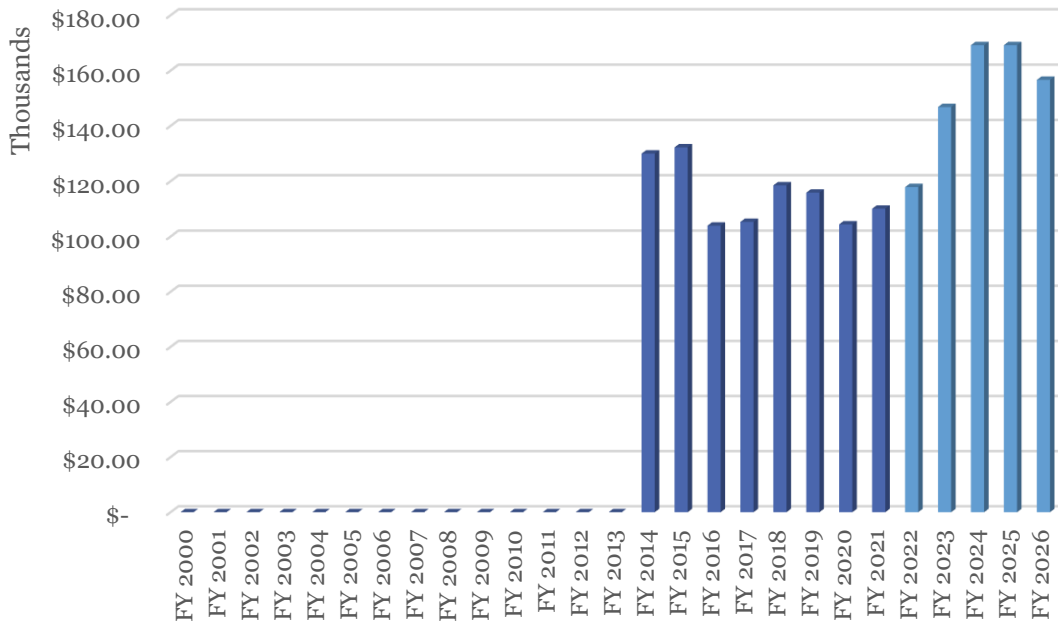
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	45%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major 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 events by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time events				
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 128 - FACILITIES MAINTENANCE - EXPENDITURES BY TYPE**



**FIGURE 129 - FACILITIES MAINTENANCE - EXPENDITURE HISTORY (DARKER SHADE DEPICTS HISTORY IN SPECIAL SERVICES FUND)**

## 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. Fire Services is divided into three divisions: Operations, Marshals and Training.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Operations	6,217,729	6,101,395	9,406,431	8,487,793	7,261,342	(201,582)	(14.45)%
Marshalls	-	-	-	29,545	17,285	(12,260)	(41.50)%
Training	-	-	-	17,650	17,100	(550)	(3.12)%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
63	77	78	79	79	79	79	-

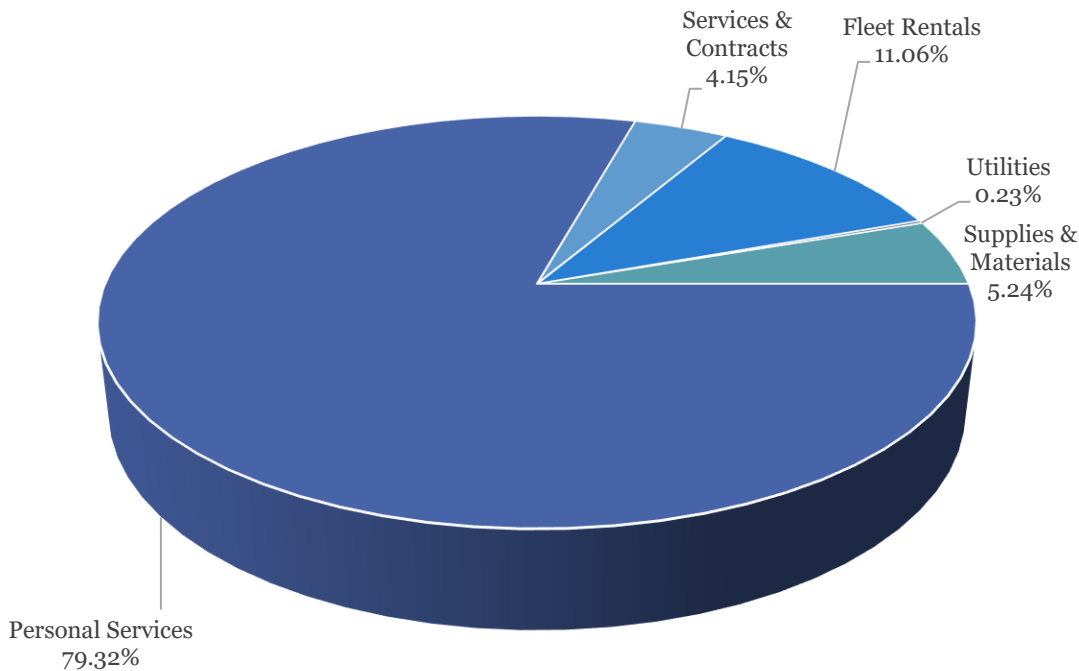
### Annual Department Goals:

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

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# Fire Services

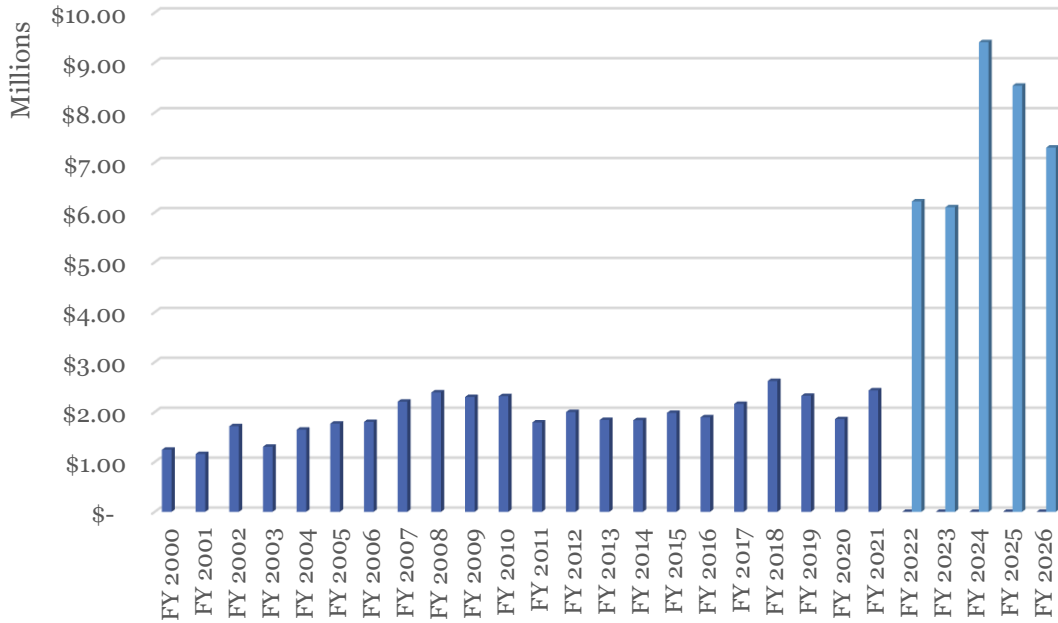
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To improve response time by 10% annually Measure: Average response time	8:00	7:30	7:00	Safety Quality of Life Service
Goal: To increase public safety programs to better educate the public on fire prevention and safety Measure: # of public safety events held	38	48	50	Safety Quality of Life Education Service
Goal: To provide additional training to reduce loss of time incidents and improve efficiency Measure: % reduction in loss of time incidents	12%	15%	25%	Safety Quality of Life Educations Financial Service



**FIGURE 130 - FIRE SERVICES - EXPENDITURES BY TYPE**

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# Fire Services



**FIGURE 131 - FIRE SERVICES - EXPENDITURE HISTORY (DARKER SHADE DEPICTS HISTORY IN SPECIAL SERVICES FUND)**

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## Fire Maintenance Shop

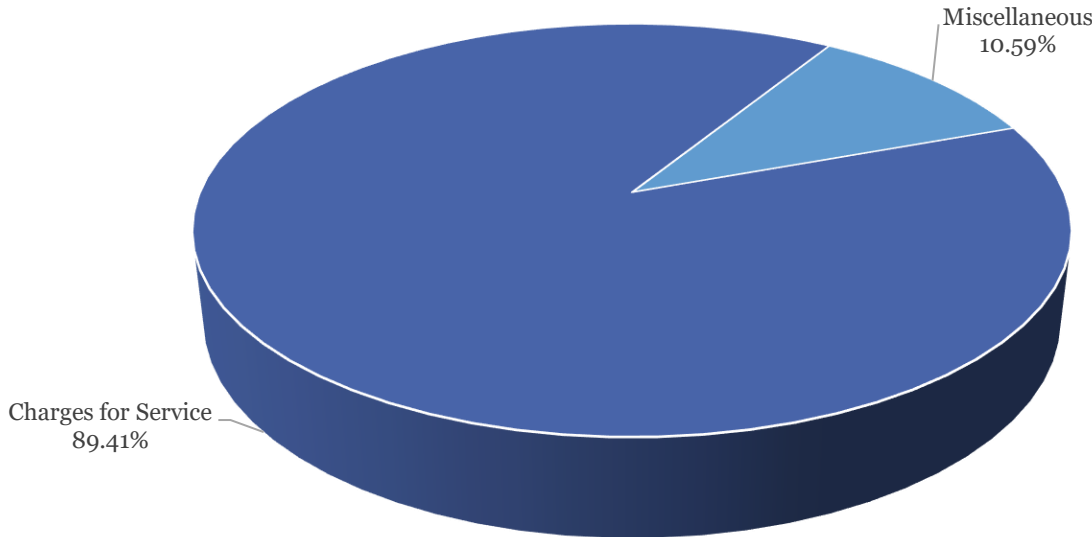
To better serve the Fire Department, a separate maintenance shop was established during FY 2023 to maintain fire apparatus. The personnel are still accounted for in the Equipment Maintenance Fund and records are maintained by Public Works. The Fire Maintenance Shop is currently located in Naylor.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	-	125,933	185,858	172,000	186,000	14,000	8.14%
Supplies & Materials	-	117,345	2,994	10,000	10,000	-	0.00%
Capital Outlay	-	-	8,269	-	-	-	0.00%
	-	243,278	197,122	182,000	196,000	14,000	7.69%

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## Water/Sewer Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Credit Card Fees	195	206	220	240	240	230	(4.17)%
Moody Contract	398	422	504	425	425	445	4.71%
Other	36	29	51	45	45	45	0.00%
Recycling Sales	-	-	2	-	-	-	0.00%
Service Fees	49	187	246	175	175	250	42.86%
Sewer Usage	3,440	3,673	3,770	3,800	3,800	4,000	5.26%
Water Usage	3,931	4,313	4,630	4,500	4,500	5,200	15.56%
	8,049	8,830	9,424	9,185	9,185	10,170	10.72%
<b>Miscellaneous:</b>							
Connection Fees	1,394	927	1,303	1,100	1,100	1,000	(9.09)%
Contributions – Misc	-	-	1,072	-	-	-	0.00%
Hay Contract	38	40	37	39	39	39	0.00%
Insurance Reimburse	1	-	66	-	-	-	0.00%
Miscellaneous – Other	8	17	6	10	10	10	0.00%
Penalties	200	200	131	135	135	140	3.70%
Premiums on Bonds Sold	20	15	11	15	15	15	0.00%
SPLOST – Other	822	1,154	3,173	-	-	-	0.00%
	2,483	2,352	5,799	1,299	1,299	1,204	(7.31)%
<b>Water/Sewer Fund</b>	<b>10,533</b>	<b>11,182</b>	<b>15,223</b>	<b>10,484</b>	<b>10,484</b>	<b>11,374</b>	<b>8.49%</b>



**FIGURE 132 – WATER/SEWER FUND - REVENUES BY SOURCE**

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## Water/Sewer Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	832	864	1,662	473	462	400	(15.49)%
Life Insurance	2	3	3	4	4	4	(7.98)%
Retirement	160	331	388	314	316	303	(3.55)%
Salaries – Overtime	67	75	78	-	-	-	0.00%
Salaries – Regular	1,221	1,362	1,654	2,113	2,130	2,043	(3.32)%
Social Security	93	105	124	155	154	147	(4.91)%
Workers Compensation	20	77	27	34	34	32	(3.31)%
	2,394	2,817	3,936	3,092	3,100	2,929	(5.29)%
<b>Services &amp; Contracts:</b>							
Advertising	-	1	1	1	1	1	(46.15)%
Appropriations	473	697	15	-	-	-	0.00%
Bad Debt Expense	-	29	36	35	35	35	0.00%
Collection Costs	-	-	-	1	1	-	(100.00)%
Cont Services – Georgia	23	23	26	29	26	26	(8.77)%
Cont Services – Other	68	194	108	182	183	173	(4.46)%
Credit Card Fees	212	296	393	300	300	400	33.33%
Depreciation Expense	1,557	1,809	1,947	1,500	1,500	2,000	33.33%
Dues – Professional	9	9	7	9	9	9	(1.17)%
Ed & Train – Seminar	4	6	18	5	10	8	66.67%
Ed & Train – Travel	4	6	10	5	3	2	(48.89)%
Facility – Repair/Maint	3	2	1	3	3	3	0.00%
Medical Services	-	-	-	1	1	1	0.00%
OPB Grant Match	168	-	294	-	-	-	0.00%
Other Equip – Repair	35	56	96	52	60	52	(1.15)%
Postage & Shipping	10	9	5	10	5	3	(73.97)%
Printing	2	1	1	1	1	1	0.00%
Professional Services	10	2	26	21	21	8	(60.98)%
Public Safety Radio Sys	-	-	-	16	16	14	(9.67)%
Rent/Lease	4	6	5	8	9	10	28.59%
Travel	2	1	-	1	1	1	0.00%
Uniforms	3	6	10	7	7	6	(17.86)%
Utilities Testing	48	69	76	77	77	65	(15.58)%
Vehicle – Repair/Maint	-	-	1	-	-	-	0.00%
WS – Repair/Maint	651	959	697	1,210	1,278	910	(24.79)%
	3,286	4,180	3,774	3,471	3,546	3,727	7.37%
<b>Fleet Rentals:</b>							
Fleet Rental	144	171	1,570	187	187	297	58.61%
Technology Fleet Rental	23	40	50	31	31	33	5.70%
	167	211	1,620	218	218	330	51.14%

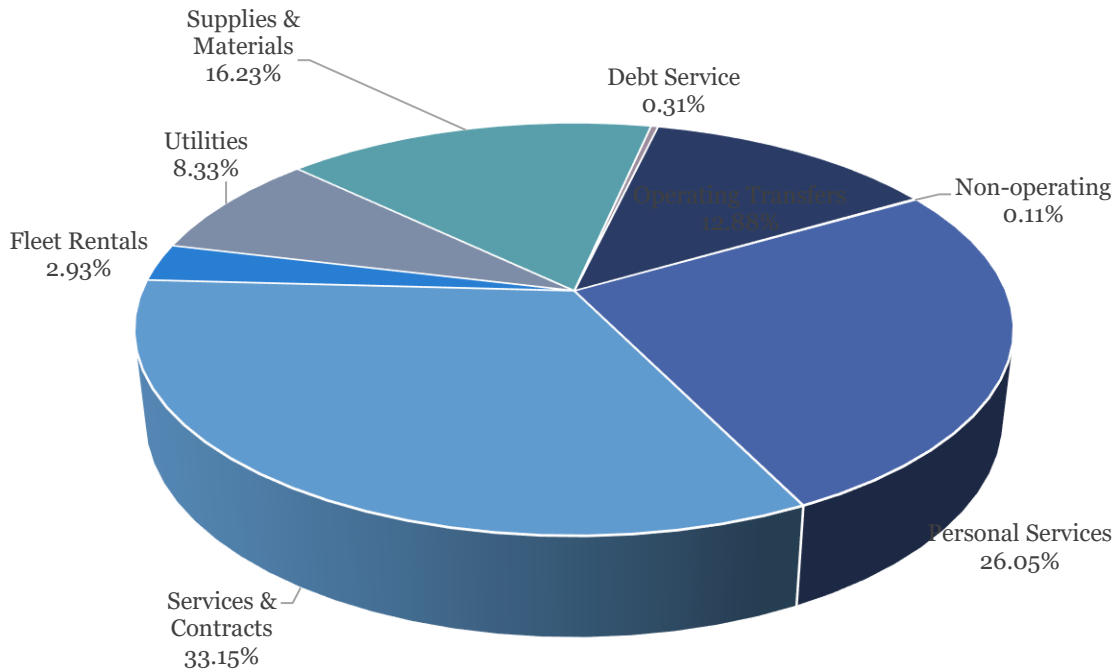
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## Water/Sewer Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Utilities:</b>							
Utilities – Cell Phones	12	18	21	21	21	23	8.89%
Utilities – Electricity	654	756	810	840	840	873	3.87%
Utilities – LP Fuel	4	-	5	3	3	5	100.00%
Utilities – Water	64	37	38	41	41	36	(12.68)%
	734	812	873	905	905	937	3.50%
<b>Supplies &amp; Materials:</b>							
Chemical Supplies	458	531	683	565	695	695	23.08%
Janitorial Supplies	2	2	3	4	6	4	21.43%
Office Supplies	8	12	10	11	7	4	(66.67)%
Program Supplies	1	-	1	2	2	2	(25.00)%
Safety Items	6	7	12	7	10	9	40.72%
Small Tools & Equip	49	73	107	97	99	99	2.27%
WS – Meters & Pumps	1,126	934	803	1,052	1,057	802	(23.79)%
WS – Repair Supplies	183	244	174	175	213	210	20.00%
	1,834	1,804	1,793	1,912	2,088	1,825	(4.54)%
<b>Capital Outlay:</b>							
Capital Outlay Dist	-	-	-	(171)	(434)	-	(100.00)%
New Construction	-	-	-	18	-	-	(100.00)%
Other Capital Equip	-	63	105	153	81	-	(100.00)%
Professional Services	-	-	79	-	-	-	0.00%
Rolling Stock	-	-	-	-	353	-	0.00%
	-	63	183	-	-	-	0.00%
<b>Debt Service:</b>							
Amortization – Bond Iss	39	33	28	40	40	35	(12.50)%
Bond – Insurance & Fees	44	-	-	-	-	-	(100.00)%
	83	33	28	40	40	35	(13.33)%
<b>Operating Transfers:</b>							
General Fund	450	450	450	450	450	510	13.33%
Equipment Fund	-	-	-	-	-	938	100.00%
	450	450	450	450	450	1,448	221.78%
<b>Non-operating:</b>							
Bond Interest	82	58	34	18	18	-	(100.00)%
Other Interest	10	16	17	8	8	12	60.00%
	93	74	50	25	25	12	(52.19)%
Water/Sewer Fund	9,041	10,443	12,707	10,114	10,373	11,243	11.16%

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# Water/Sewer Fund – Expense Chart



**FIGURE 133 - WATER/SEWER FUND - EXPENSES BY TYPE**

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# Facilities Maintenance

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	9,4810	11,343	15,025	12,500	14,512	2,012	16.10%
Utilities	722,072	793,317	852,288	883,530	913,330	29,800	3.37%
Supplies & Materials	-	13	50	-	-	-	0.00%
	731,553	804,673	867,363	896,030	927,842	31,812	3.55%

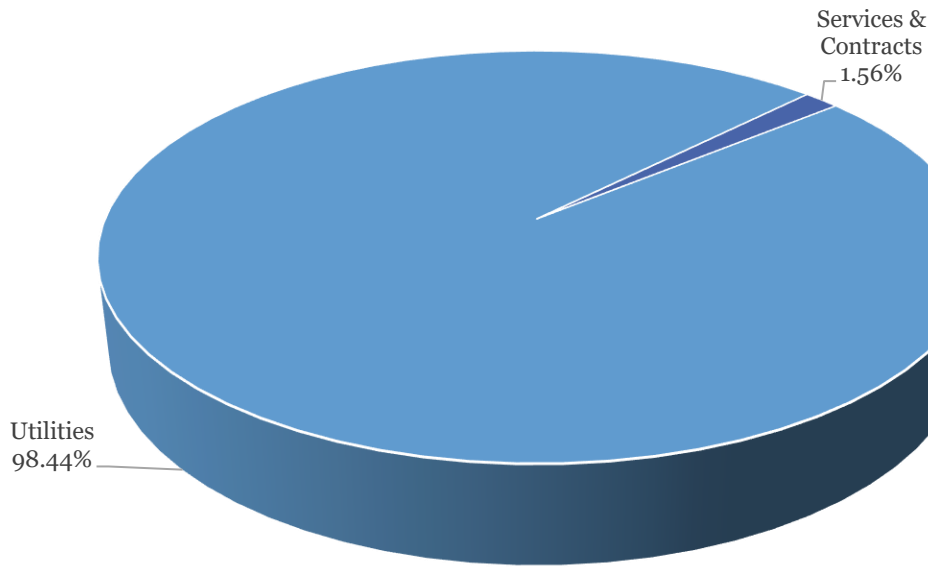
### Annual Department Goals:

- 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

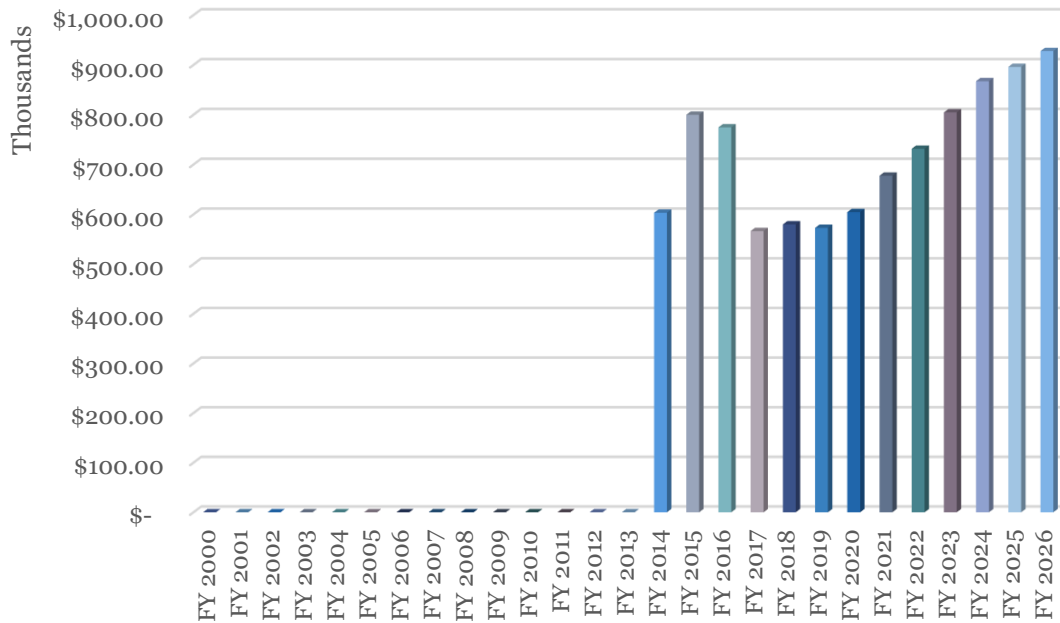
Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To reduce complaint driven repairs by 5% annually through preventative maintenance	35%	55%	45%	Safety Quality of Life Financial Service
Measure: % of repairs that are complaint driven				
Goal: To replace paint and carpet in 20% of major 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 events by 5% annually through training	5%	5%	5%	Safety Quality of Life Financial Service
Measure: % of lost time events				
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 134 - FACILITIES MAINTENANCE - EXPENSES BY TYPE**



**FIGURE 135 - FACILITIES MAINTENANCE - EXPENSE HISTORY**

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# Water/Sewer Operations

The Water/Sewer Operations division is responsible for providing exceptional quality water and sewer services to citizens of Lowndes County with businesses and residences within the areas served by the County. The department operates and maintains all distribution and collection systems incident free and meets or exceeds EPA and EPD rules and regulations. The department enforces all rules and regulations regarding utility construction and provides accurate GPS points and maps of the water and sewer infrastructure. Operations is separated into five divisions: Operations, Moody, Contingency (for grant match), Moody – High Maintenance and GEFA Projects.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Contingency	464,276	690,000	-	-	-	-	0.00%
Operations	6,957,075	7,879,101	10,750,113	8,385,494	8,498,977	113,483	1.35%
Moody – High Maint	-	62,242	90,203	-	-	-	0.00%
GEFA Projects	2,700	92,041	-	-	-	-	0.00%
Moody W/S	342,482	389,436	499,529	357,478	355,722	(1,756)	(0.49)%

## Positions:

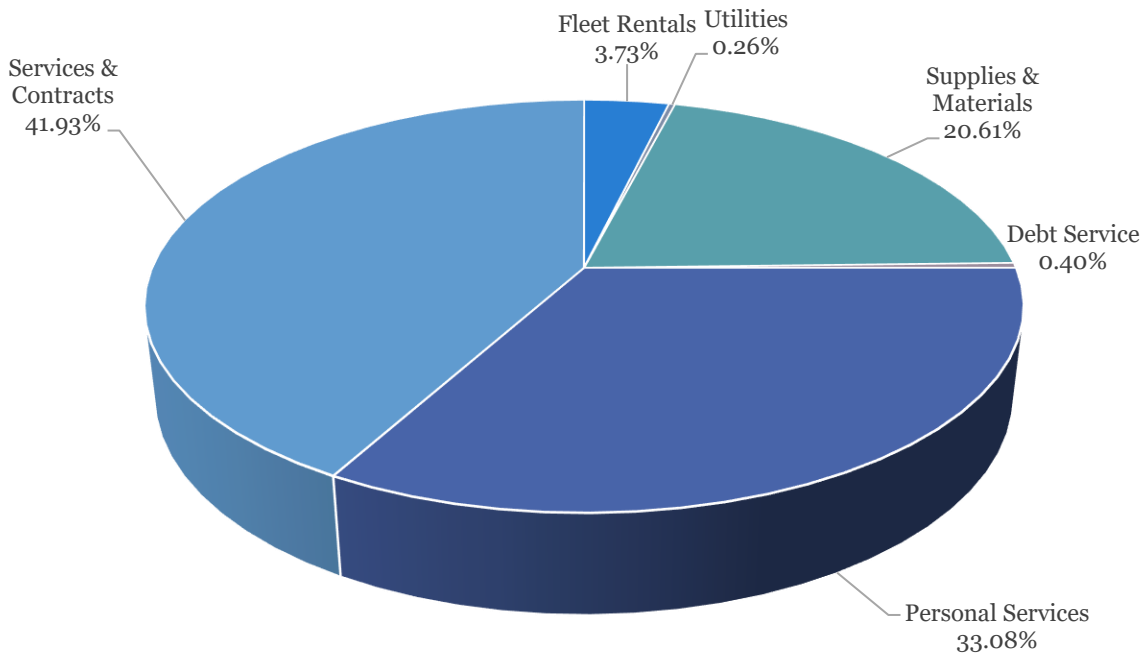
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
32	35	38	44	43	43	43	(1)

## 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

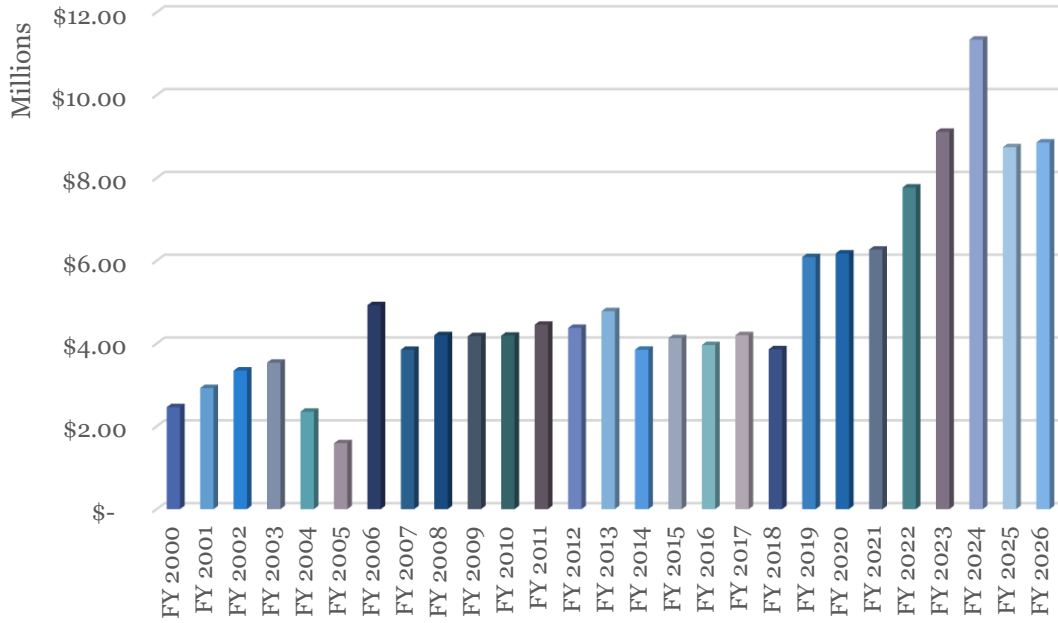
# Water/Sewer Operations

Performance Measure	FY 2024	FY 2025	FY 2026	Commission Goal
Goal: To connect and loop the distribution system on the north and south sides of the County	75%	78%	85%	Safety Quality of Life Financial Service
Measure: % of work completed				
Goal: To reduce loss of time incidents	-	-	-	Safety Quality of Life Financial Service
Measure: # of loss of time incidents				
Goal: To contract for and complete water tank maintenance projects	60%	75%	85%	Service
Measure: % of work completed				



**FIGURE 136 - WATER/SEWER OPERATIONS - EXPENSES BY TYPE**

# Water/Sewer Operations



**FIGURE 137 - WATER/SEWER OPERATIONS - EXPENSE HISTORY**

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## Non-departmental

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Operating Transfers	450,000	450,000	450,000	450,000	1,448,000	998,000	221.78%
Non-operating	92,597	73,724	50,247	25,100	12,000	(13,100)	(52.19)%

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## Landfill Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Non-operating:</b>							
Solid Waste Host Fee	922	846	982	900	900	900	0.00%
	922	846	982	900	900	900	0.00%
Landfill Fund	922	846	982	900	900	900	0.00%

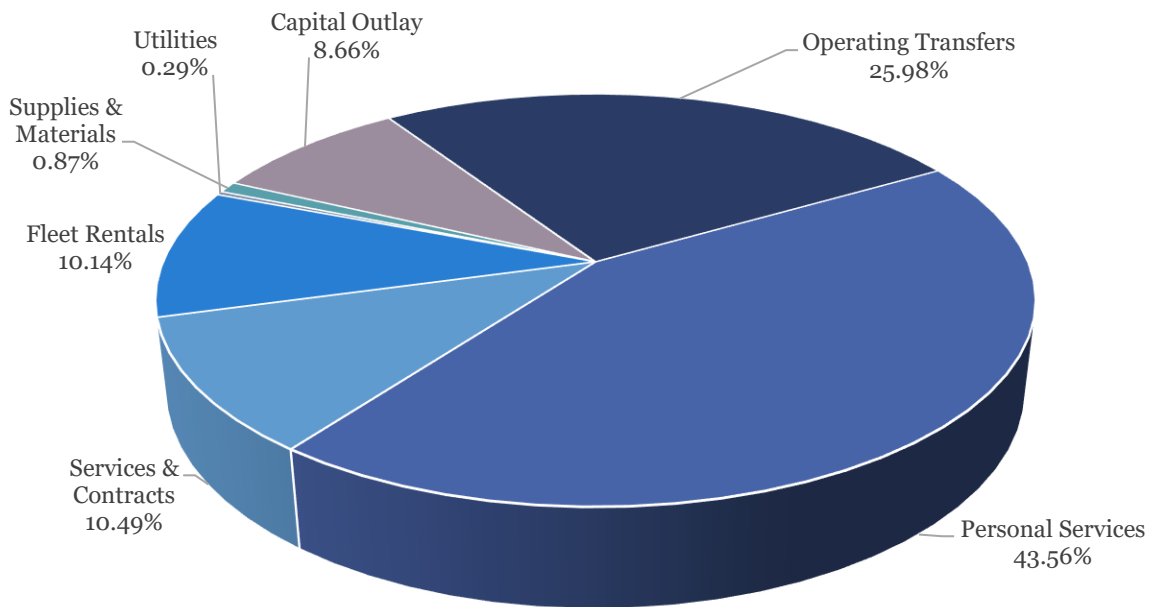
## Landfill Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	44	47	616	44	44	41	(6.82)%
Retirement	19	21	92	24	24	25	3.55%
Salaries – Overtime	-	2	4	-	-	-	0.00%
Salaries – Regular	119	130	154	161	160	167	3.56%
Social Security	9	10	11	12	12	12	4.49%
Workers Compensation	4	17	6	7	7	7	3.56%
	195	227	884	247	246	252	1.75%
<b>Services &amp; Contracts:</b>							
Cont Services – Other	2	2	-	5	5	5	0.00%
Depreciation Expense	-	3	3	-	-	-	0.00%
Professional Services	-	1	-	-	-	-	0.00%
Road Maint – Other	21	43	56	60	60	55	(8.33)%
Uniforms	1	1	1	1	1	1	0.00%
	24	49	59	66	66	61	(7.62)%
<b>Fleet Rentals:</b>							
Fleet Rental	7	31	75	35	35	59	66.37%
	7	31	75	35	35	59	66.32%
<b>Utilities:</b>							
Utilities – Cell Phones	-	-	-	1	1	-	(1.00)%
Utilities – Electricity	1	1	1	1	1	1	20.00%
	2	2	1	2	2	2	9.35%
<b>Supplies &amp; Materials:</b>							
Program Supplies	1	3	2	2	2	2	(25.00)%
Safety Items	-	-	1	1	1	1	(25.00)%
Small Tools & Equip	3	2	2	3	3	3	(12.50)%
	4	5	4	6	6	5	(18.55)%

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## Landfill Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Capital Outlay:</b>							
Postclosure Cost	36	65	36	15	15	15	0.00%
Professional Services	24	21	21	54	54	35	(35.66)%
	61	86	57	69	69	50	(27.95)%
<b>Operating Transfers:</b>							
General Fund	150	150	150	150	150	150	0.00%
	150	150	150	150	150	150	0.00%
Landfill Fund	442	550	1,230	575	574	577	0.40%
	167	211	1,620	218	218	330	51.14%



**FIGURE 138 - LANDFILL FUND - EXPENSES BY TYPE**

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# 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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	195,321	226,605	883,966	247,231	251,565	4,334	1.75%
Services & Contracts	2,626	5,799	3,562	5,600	5,600	-	0.00%
Fleet Rentals	6,919	31,488	75,143	35,207	58,555	23,348	66.32%
Utilities	444	484	486	500	495	(5)	(1.00)%
Supplies & Materials	3,167	5,084	4,072	5,700	4,950	(750)	(13.16)%
	208,478	269,460	967,258	294,238	321,165	26,927	9.15%

### Positions:

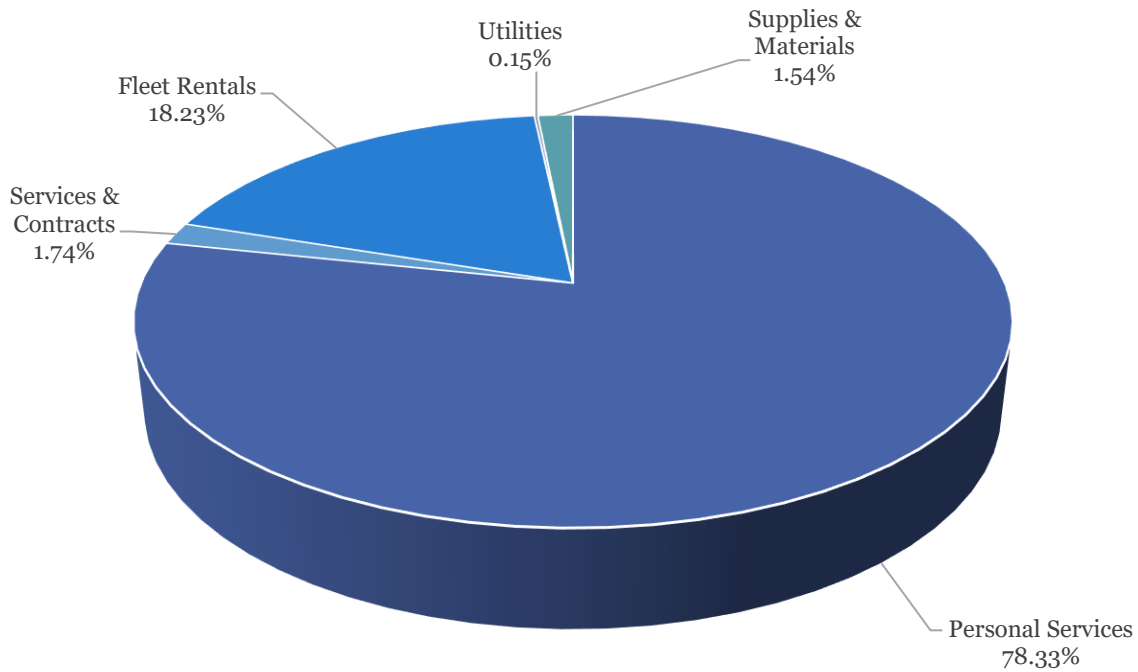
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
4	4	4	4	4	4	4	-

### Annual Department Goals:

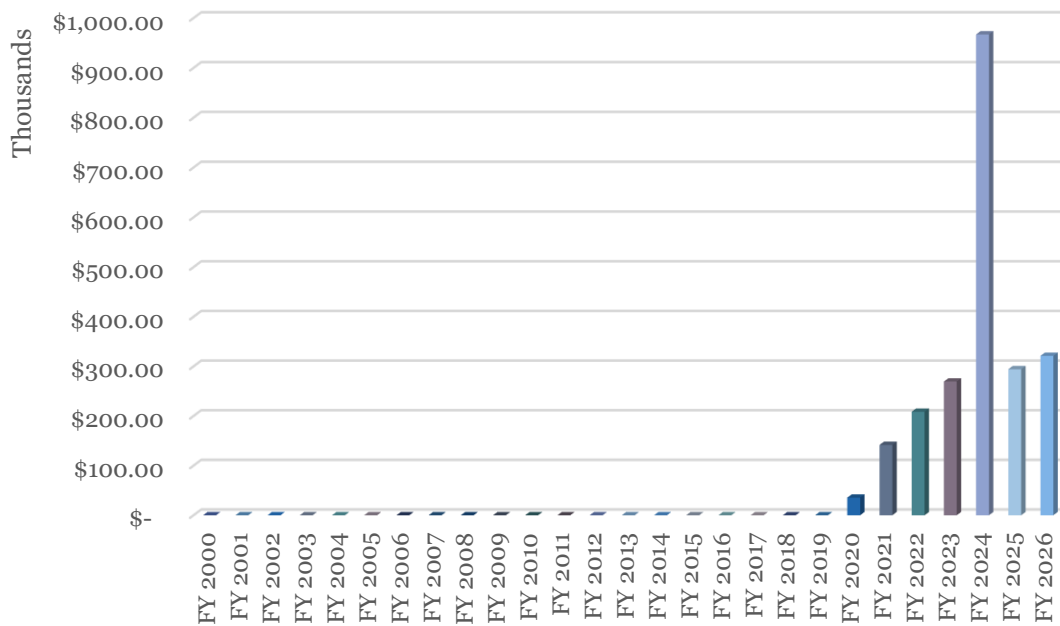
- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Remove litter on all dirt roads two times per year

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# Litter Program



**FIGURE 139 - LITTER PROGRAM - EXPENSES BY TYPE**



**FIGURE 140 - LITTER PROGRAM - EXPENSE HISTORY**

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## Non-departmental

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Landfill	83,541	130,501	112,948	130,950	106,300	(24,650)	(18.82)%
Operating Transfers	150,000	150,000	150,000	150,000	150,000	-	0.00%

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## Tax Lighting District Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Basic Lighting Fee	67	68	68	68	68	68	0.00%
Decorative Lighting Fee	318	337	355	360	360	362	0.56%
Enhanced Lighting Fee	53	53	67	65	65	68	3.85%
Processing Fee	1	1	-	-	-	-	0.00%
	439	459	491	493	493	498	0.91%
<b>Tax Lighting District</b>	<b>439</b>	<b>459</b>	<b>491</b>	<b>493</b>	<b>493</b>	<b>498</b>	<b>0.91%</b>

## Tax Lighting District Fund – Expenses by Type & Line (\$1,000s)

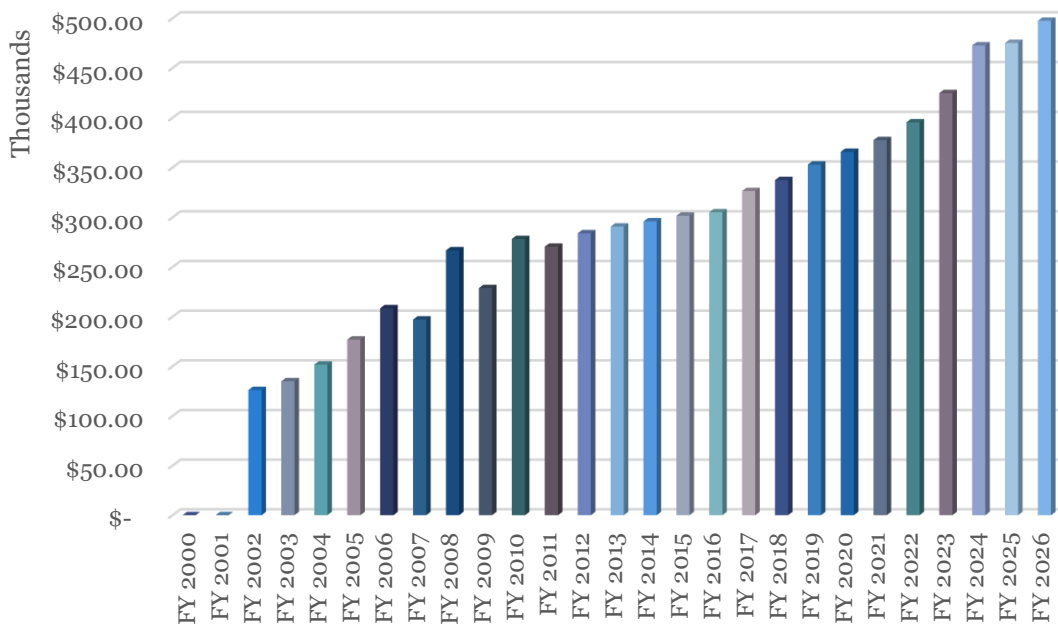
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Utilities:</b>							
Utilities – Electricity	395	425	473	475	475	497	4.69%
	395	425	473	475	475	497	4.69%
<b>Tax Lighting District</b>	<b>395</b>	<b>425</b>	<b>473</b>	<b>475</b>	<b>475</b>	<b>497</b>	<b>4.68%</b>

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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.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Services & Contracts	40	80	-	400	400	-	0.00%
Utilities	395,330	424,672	472,653	475,150	497,400	22,250	4.69%
	395,370	424,752	472,653	475,150	497,400	22,250	4.68%



**FIGURE 141 - TAX LIGHTING DISTRICT FUND - EXPENSE HISTORY**

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## Inspections Fund – Revenues by Source (\$1,000s)

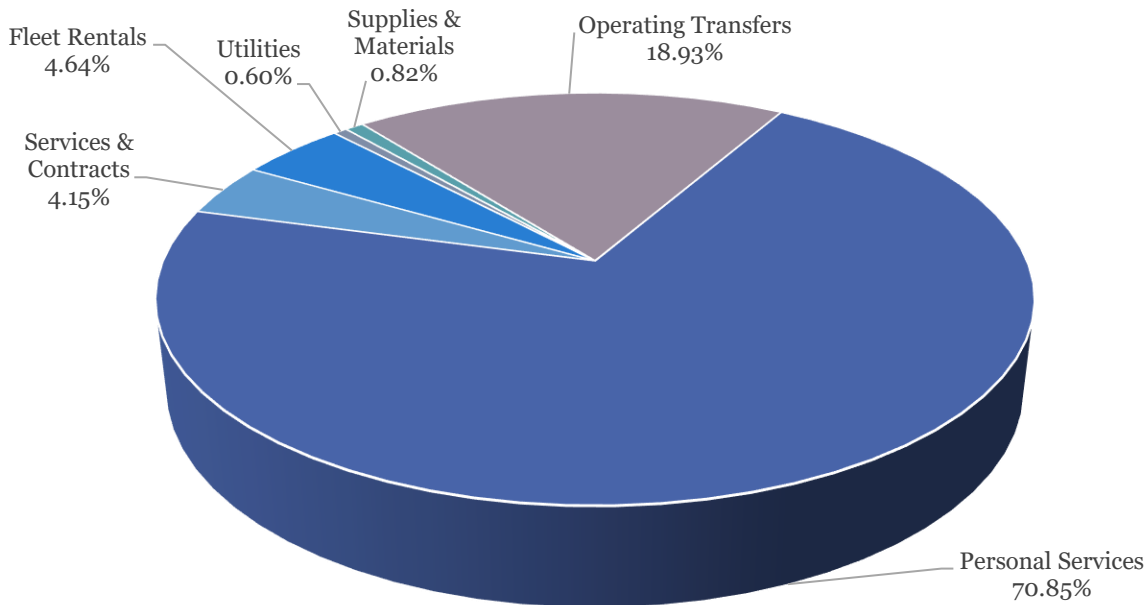
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Inspection Fees	-	-	973	850	850	1,100	29.41%
	-	-	973	850	850	1,100	29.41%
<b>Miscellaneous:</b>							
Insurance Reimburse	-	-	1	-	-	-	0.00%
	-	-	1	-	-	-	0.00%
<b>Operating Transfers:</b>							
General Fund	-	-	1,374	-	-	-	0.00%
	-	-	1,374	-	-	-	0.00%
Inspections Fund	-	-	2,347	850	850	1,100	29.41%

## Inspections Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	-	-	1,469	94	94	67	(28.74)%
Life Insurance	-	-	1	1	1	1	(19.95)%
Retirement	-	-	263	69	69	60	(12.95)%
Salaries – Overtime	-	-	1	-	-	-	0.00%
Salaries – Regular	-	-	467	460	465	402	(12.55)%
Social Security	-	-	32	34	34	29	(13.25)%
Workers Compensation	-	-	3	3	3	3	(3.18)%
	-	-	2,236	660	665	562	(14.89)%
<b>Services &amp; Contracts:</b>							
Cont Services – Other	-	-	22	12	12	12	0.98%
Cont Services – SGRC	-	-	-	5	5	5	0.00%
Dues – Professional	-	-	1	1	1	1	(50.74)%
Ed & Train – Seminar	-	-	5	2	3	2	0.00%
Ed & Train – Travel	-	-	10	10	13	5	(50.00)%
Printing	-	-	1	8	12	4	(53.33)%
Subscriptions	-	-	1	19	10	3	(86.98)%
Uniforms	-	-	2	3	4	2	(20.00)%
	-	-	42	60	59	33	44.69%
<b>Fleet Rentals:</b>							
Fleet Rental	-	-	53	12	12	31	160.38%
Technology Fleet Rental	-	-	4	5	5	6	21.46%
	-	-	58	17	17	37	120.74%

# Inspections Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Utilities:</b>							
Utilities – Cell Phones	-	-	5	5	5	5	0.63%
	-	-	5	5	5	5	0.63%
<b>Supplies &amp; Materials:</b>							
Office Supplies	-	-	-	1	1	1	0.00%
Program Supplies	-	-	5	10	14	5	(50.00)%
Small Tools & Equip	-	-	2	1	2	1	27.55%
	-	-	7	11	16	7	(42.40)%
<b>Operating Transfers:</b>							
General Fund	-	-	-	-	-	150	100.00%
	-	-	-	-	-	150	100.00%
<b>Inspections Fund</b>	<b>-</b>	<b>-</b>	<b>2,347</b>	<b>752</b>	<b>762</b>	<b>792</b>	<b>5.39%</b>



**FIGURE 142 - INSPECTIONS FUND - EXPENSES BY TYPE**

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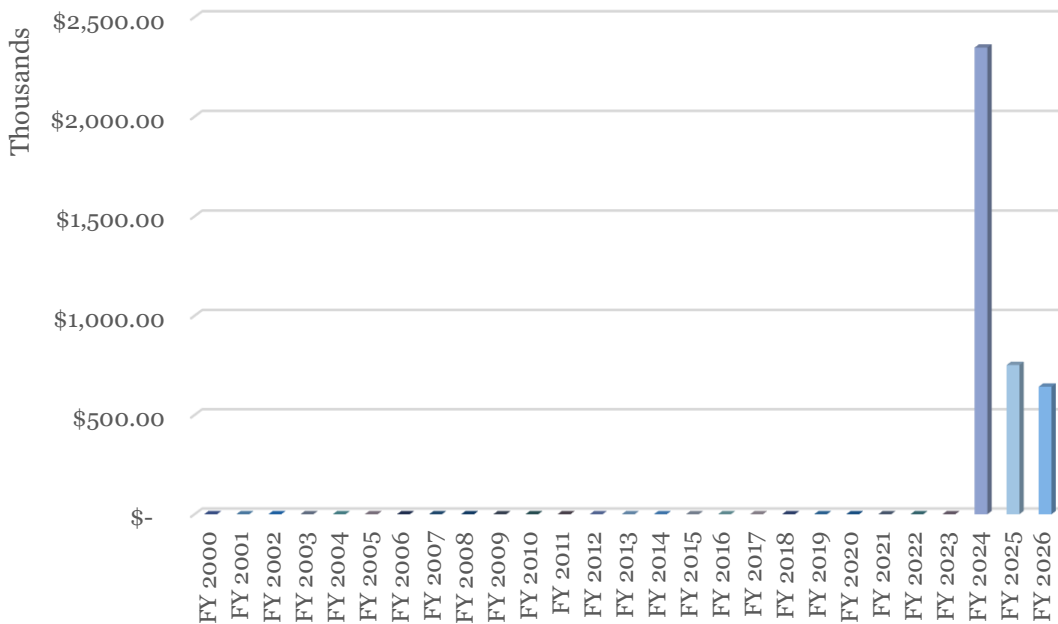
# Inspections

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 officially went live July 1, 2024.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	-	-	2,235,742	659,729	561,507	(98,222)	(14.89)%
Services & Contracts	-	-	41,350	59,515	32,920	(25,595)	(44.69)%
Fleet Rentals	-	-	57,505	16,672	36,802	20,130	120.74%
Utilities	-	-	4,737	4,778	4,748	(30)	(0.63)%
Supplies & Materials	-	-	7,205	11,284	6,500	(4,784)	(42.40)%
	-	-	2,346,718	751,978	642,477	(109,501)	(14.56)%

### Positions:

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
-	9	9	8.5	8.5	8.5	8.5	-



**FIGURE 143 - INSPECTIONS - EXPENSE HISTORY**

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## Quiet Pines Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Beverages	-	2	7	7	7	-	(100.00)%
Breakfast	-	11	57	55	55	-	(100.00)%
Cart Rental Fees	-	29	100	100	100	-	(100.00)%
Club Rental Fees	-	1	3	3	3	-	(100.00)%
Driving Range Tokens	-	4	15	15	15	-	(100.00)%
Food Sales	-	-	-	-	-	68	100.00%
Food Specials	1	-	-	-	-	-	0.00%
Golf Balls	-	1	5	6	6	-	(100.00)%
Green Fees	-	38	127	125	125	-	(100.00)%
Hist Courthouse Merch	-	-	-	-	-	12	100.00%
Lunch	-	13	63	65	65	-	(100.00)%
Membership Fees	-	1	45	48	48	-	(100.00)%
Merchandise	-	7	39	40	40	-	(100.00)%
Pro Shop Snacks	-	4	16	17	17	-	(100.00)%
Tournaments	-	1	-	1	1	-	(100.00)%
Usage Fees	-	-	-	-	-	408	100.00%
	-	112	479	482	482	488	1.23%
<b>Miscellaneous:</b>							
Misc – Commissions	-	-	1	1	1	1	(35.00)%
	-	-	1	1	1	1	(35.00)%
<b>Operating Transfers:</b>							
Accommodation Tax	-	-	445	-	-	-	0.00%
General Fund	-	100	863	-	-	365	100.00%
	-	100	1,307	-	-	365	100.00%
Quiet Pines Fund	-	212	1,786	483	483	853	76.77%

## Quiet Pines Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	-	3	910	55	55	62	11.82%
Life Insurance	-	-	1	1	-	1	0.00%
Retirement	-	9	137	33	35	43	28.64%
Salaries – Overtime	-	2	-	-	-	-	0.00%
Salaries – Regular	-	83	329	322	350	352	9.26%
Social Security	-	6	24	24	26	26	10.00%
Workers Compensation	-	1	4	4	4	4	9.29%
	-	101	1,405	438	471	487	11.09%

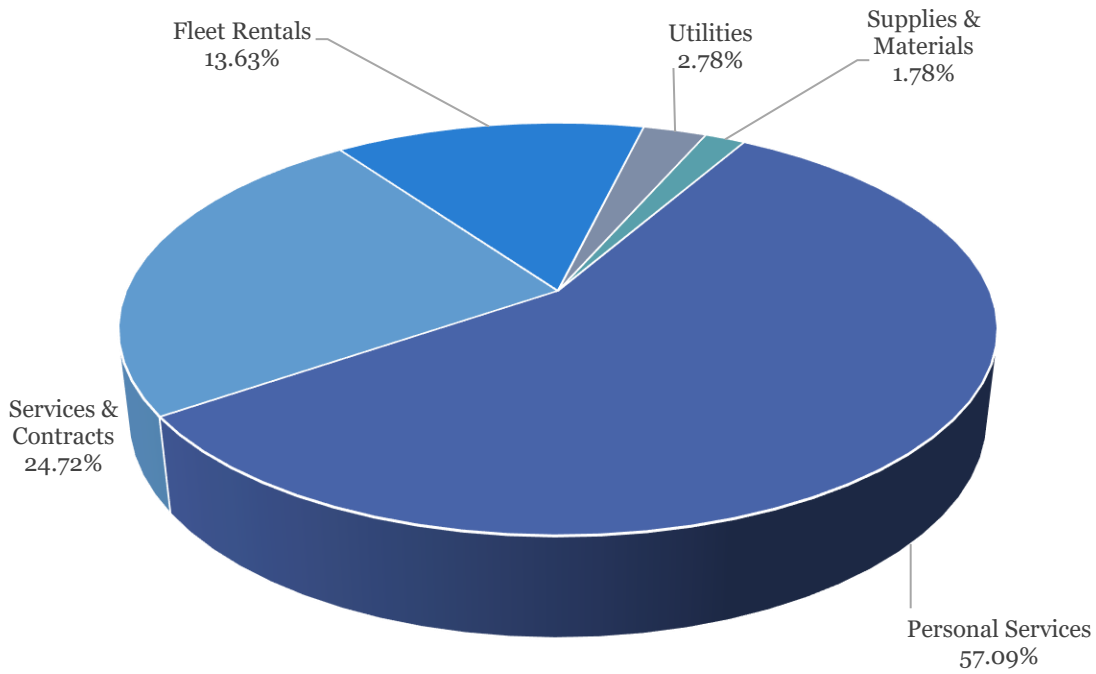
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## Quiet Pines Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Services &amp; Contracts:</b>							
Advertising	-	6	4	16	20	3	(81.48)%
Cont Services – Other	-	13	66	65	75	59	(8.51)%
Credit Card Fees	-	1	14	-	-	8	100.00%
Dues – Professional	-	1	-	-	-	1	100.00%
Facility – Repair/Maint	-	9	27	15	22	10	(33.33)%
Food & Beverage	-	5	60	60	60	30	(50.00)%
Merchandise	-	22	58	55	75	40	(27.27)%
Other Equip – Repair	-	3	6	25	42	10	(60.00)%
Printing	-	-	1	-	4	-	100.00%
Rent/Lease	-	-	39	110	130	50	(54.35)%
Road Maint – Other	-	-	6	-	-	-	0.00%
Travel	-	-	1	-	-	-	0.00%
Uniforms	-	-	2	-	-	-	0.00%
	-	61	284	346	4257	211	(39.10)%
<b>Fleet Rentals:</b>							
Fleet Rental	-	-	53	76	76	112	46.31%
Technology Fleet Rental	-	-	2	4	4	5	24.30%
	-	-	56	80	80	116	45.26%
<b>Utilities:</b>							
Utilities – Cable TV	-	-	1	3	3	-	(100.00)%
Utilities – Cell Phones	-	-	-	-	-	735	100.00%
Utilities – Electricity	-	11	28	23	23	22	(4.35)%
Utilities – Telephone	-	-	1	-	-	-	0.00%
Utilities – Water	-	-	10	8	8	1	25.00%
	-	12	31	26	26	24	(9.82)%
<b>Supplies &amp; Materials:</b>							
Janitorial Supplies	-	-	1	3	3	1	(80.00)%
Office Supplies	-	1	1	2	3	1	(42.50)%
Program Supplies	-	7	15	31	10	10	(69.35)%
Small Tools & Equip	-	14	10	8	15	4	(50.00)%
	-	22	28	44	30	15	(65.17)%
Quiet Pines Fund	-	196	1,803	935	1,034	853	(8.71)%

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# Quiet Pines Fund – Expense Chart



**FIGURE 144 - QUIET PINES FUND - EXPENSE BY TYPE**

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# Quiet Pines Golf Course

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Restaurant	-	48,111	345,868	200,579	99,587	(100,992)	(50.35)%
Pro Shop	-	72,101	564,524	240,017	244,326	4,309	1.80%
Golf Course	-	75,838	889,587	493,936	509,183	15,247	3.09%
Merch Shop	-	-	2,766	-	-	-	0.00%

### Positions:

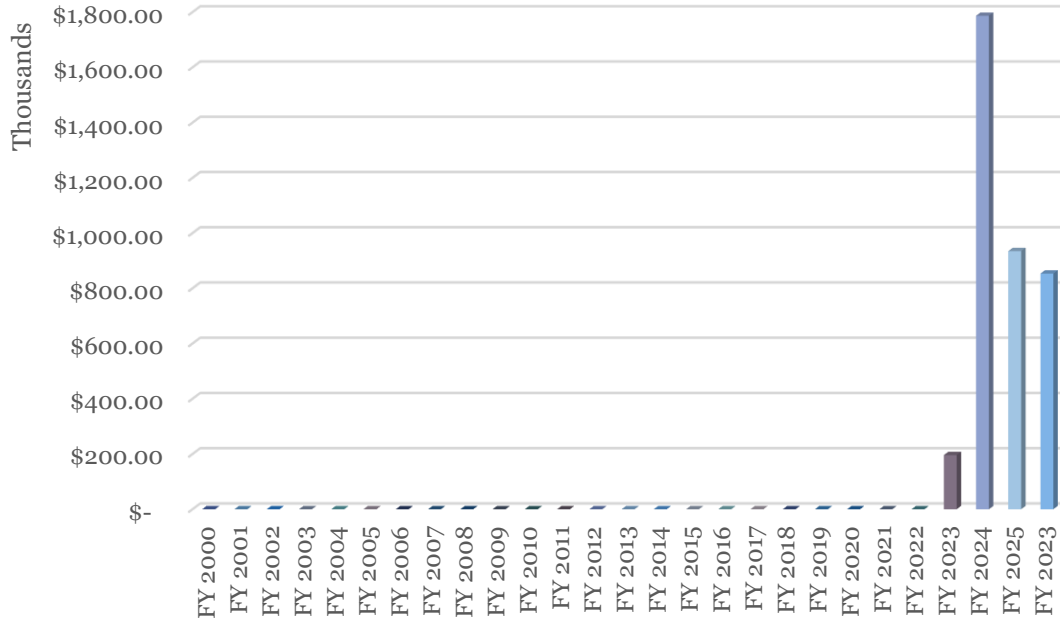
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
-	11	13	12	13	13	14	2

### Department Highlights:

Quiet Pines suffered significant damage during Hurricane Helene. The facility which housed the restaurant and pro shop was damaged to the point that staff and patrons were not allowed to enter. A temporary pro shop was set up in a portable building which the Department of Defense completes construction. Full operations are expected to begin in early spring.

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# Quiet Pines Golf Course

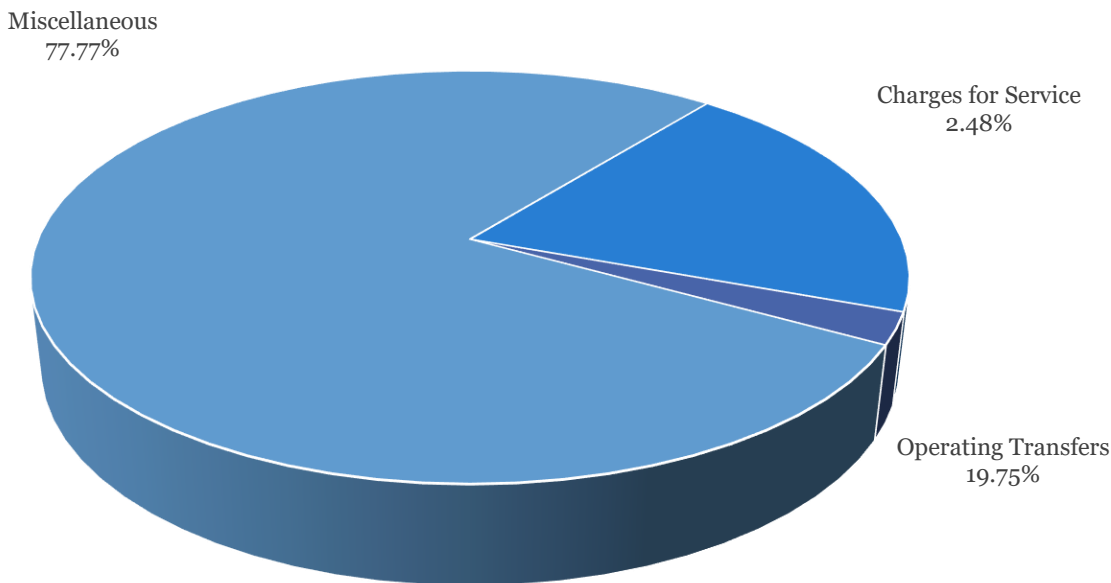


**FIGURE 145 - QUIET PINES GOLF COURSE - EXPENSE HISTORY**

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## Equipment Maintenance Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Fleet Overhead	-	453	5,479	-	-	-	0.00%
PW – Motor Services	127	119	187	120	120	175	45.83%
Recycling Sales	10	1	1	1	1	1	0.00%
	137	573	5,666	121	121	176	45.55%
<b>Miscellaneous:</b>							
Insurance Reimburse	17	-	-	-	-	-	0.00%
Rent – Other	3,721	4,582	3,287	3,480	3,480	5,514	58.44%
	3,738	4,592	3,287	3,480	3,480	5,514	58.44%
<b>Operating Transfers:</b>							
General Fund	-	-	-	-	-	462	100.00%
Water/Sewer Fund	-	-	-	-	-	938	100.00%
	-	-	-	-	-	1,400	100.00%
<b>Non-operating:</b>							
Interest Income	9	247	301	-	-	-	0.00%
	9	247	301	-	-	-	0.00%
<b>Equipment Maint Fund</b>	<b>3,884</b>	<b>5,402</b>	<b>9,254</b>	<b>3,600</b>	<b>3,600</b>	<b>7,089</b>	<b>96.89%</b>



**FIGURE 146 - EQUIPMENT MAINTENANCE FUND - REVENUES BY SOURCE**

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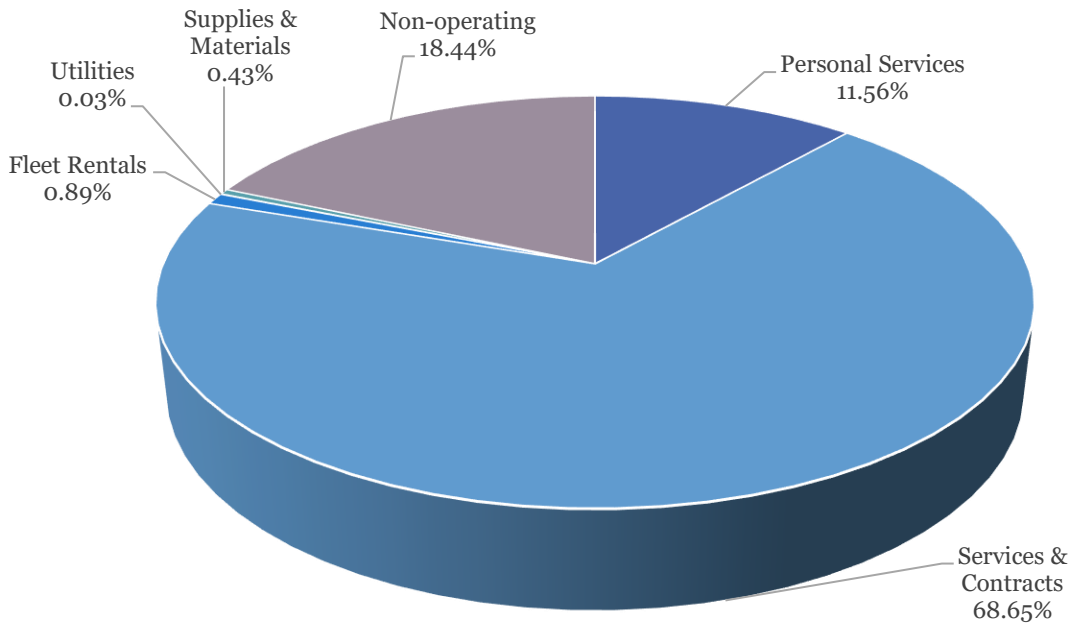
## Equipment Maintenance Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Personal Services:</b>							
Health Insurance	110	118	1,990	143	143	113	(21.15)%
Life Insurance	1	1	1	1	1	1	(14.25)%
Retirement	56	76	337	94	93	84	(10.23)%
Salaries – Overtime	1	1	4	-	-	-	0.00%
Salaries – Regular	340	479	576	631	627	570	(9.63)%
Social Security	24	34	40	44	44	40	(10.11)%
Workers Compensation	4	20	7	8	8	7	(10.91)%
	536	729	2,955	921	915	815	(11.52)%
<b>Services &amp; Contracts:</b>							
Compressed Natural Gas	2	-	-	-	-	-	0.00%
Cont Services – Other	3	28	6	4	5	27	635.60%
Depreciation Expense	182	1,684	2,557	140	140	2,500	1685.71%
Direct Bills	741	663	803	475	475	475	0.00%
Ed & Train – Seminar	-	-	-	2	2	-	(100.00)%
Ed & Train – Travel	-	-	-	1	1	-	(100.00)%
Facility – Repair/Maint	6	485	15	40	11	5	(87.50)%
Gasoline & Diesel	1,403	1,386	1,462	1,400	1,400	1,400	0.00%
Lubricants	51	61	65	35	35	35	0.00%
Other Equip – Repair	13	-	13	29	30	2	(93.10)%
Professional Services	-	1	-	-	-	-	0.00%
Rent/Lease	4	2	4	2	2	2	0.00%
Subscriptions	3	4	4	5	5	4	(16.84)%
Tire Disposal	-	-	-	2	2	-	(100.00)%
Tires	144	163	188	163	163	163	0.00%
Uniforms	2	2	2	2	2	2	0.00%
Vehicles – Repair/Maint	-	-	-	225	225	225	0.00%
	2,554	4,479	5,119	2,525	2,498	4,841	91.75%
<b>Fleet Rentals:</b>							
Fleet Rental	21	31	41	29	29	57	96.93%
Technology Fleet Rental	5	8	4	6	6	6	10.75%
	26	39	45	34	34	63	82.96%
<b>Utilities:</b>							
Utilities – Cell Phones	1	1	1	1	1	1	(1.76)%
Utilities – Electricity	2	2	1	1	1	2	14.29%
	3	2	2	2	2	2	8.22%

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## Equipment Maintenance Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Supplies &amp; Materials:</b>							
Janitorial Supplies	1	2	5	2	2	2	0.00%
Program Supplies	10	5	8	11	11	9	(22.73)%
Small Tools & Equip	13	12	14	33	45	19	(41.74)%
	25	19	27	46	59	30	(34.82)%
<b>Capital Outlay:</b>							
New Construction	-	-	-	-	50	-	0.00%
Other Capital Equip	8	-	-	-	-	-	0.00%
Rolling Stock	3	-	-	-	170	-	0.00%
	11	-	-	-	220	-	0.00%
<b>Non-operating:</b>							
Other Interest	991	1,257	1,286	-	-	1,300	100.00%
	991	1,257	1,286	-	-	1,300	100.00%
<b>Equipment Maint Fund</b>	<b>4,146</b>	<b>6,525</b>	<b>9,434</b>	<b>3,529</b>	<b>3,729</b>	<b>7,051</b>	<b>99.83%</b>



**FIGURE 147 - EQUIPMENT MAINTENANCE FUND - EXPENSES BY TYPE**

# Shop Maintenance

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Personal Services	535,884	728,925	2,955,257	921,312	815,200	(106,112)	(11.52)%
Services & Contracts	2,534,537	3,973,539	5,091,312	2,483,950	4,830,850	2,346,900	94.48%
Fleet Rentals	25,973	39,347	45,375	34,432	62,998	28,566	82.96%
Utilities	1,200	823	824	850	835	(15)	(1.76)%
Supplies & Materials	13,861	13,798	15,659	33,360	17,750	(15,610)	(46.79)%
Capital Outlay	3,198	-	-	-	-	-	0.00%
	3,114,654	4,756,432	8,108,426	3,473,904	5,727,633	2,253,729	64.88%

### Positions:

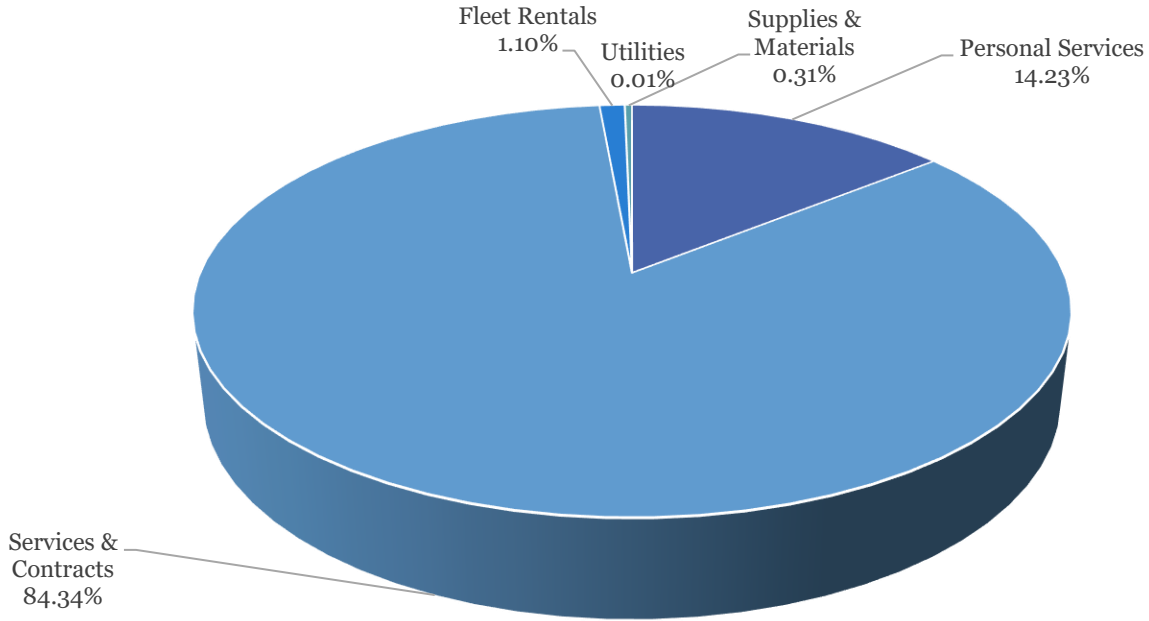
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Change
11	13	13	13	13	13	13	-

### Annual Department Goals:

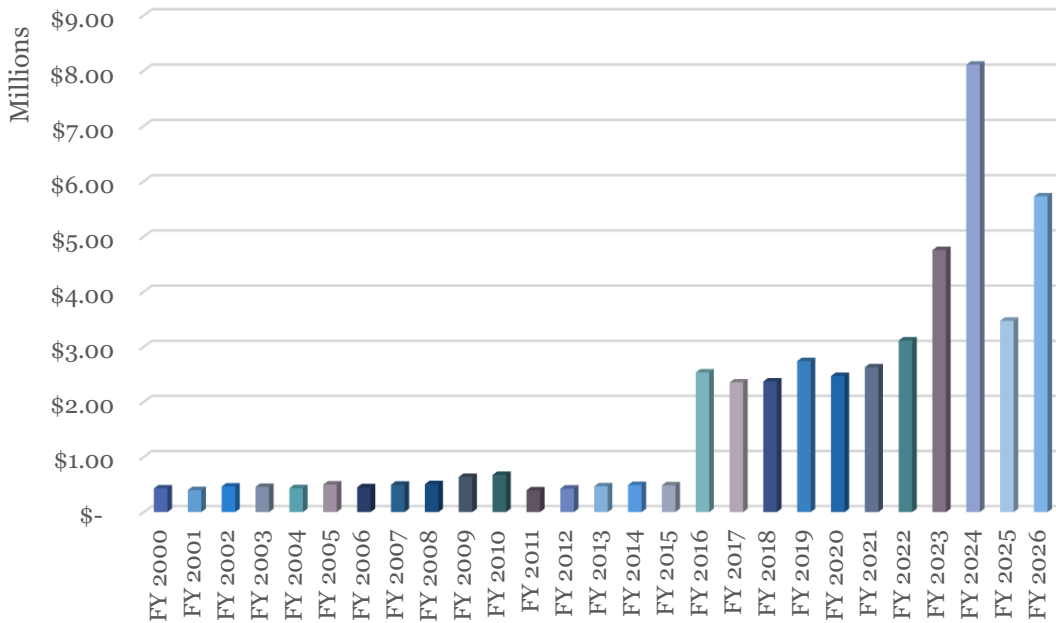
- Sponsor at least two employee events annually for morale
- Reduce employee and vehicle accidents by 2% per year
- Complete all work order requests within 10 business days
- Reduce vehicle maintenance downtime by 5% annually
- Hold two shop shutdowns per year for cleaning and inventory

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# Shop Maintenance



**FIGURE 148 - SHOP MAINTENANCE - EXPENSES BY TYPE**



**FIGURE 149 - SHOP MAINTENANCE - EXPENSE HISTORY**

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## Non-departmental

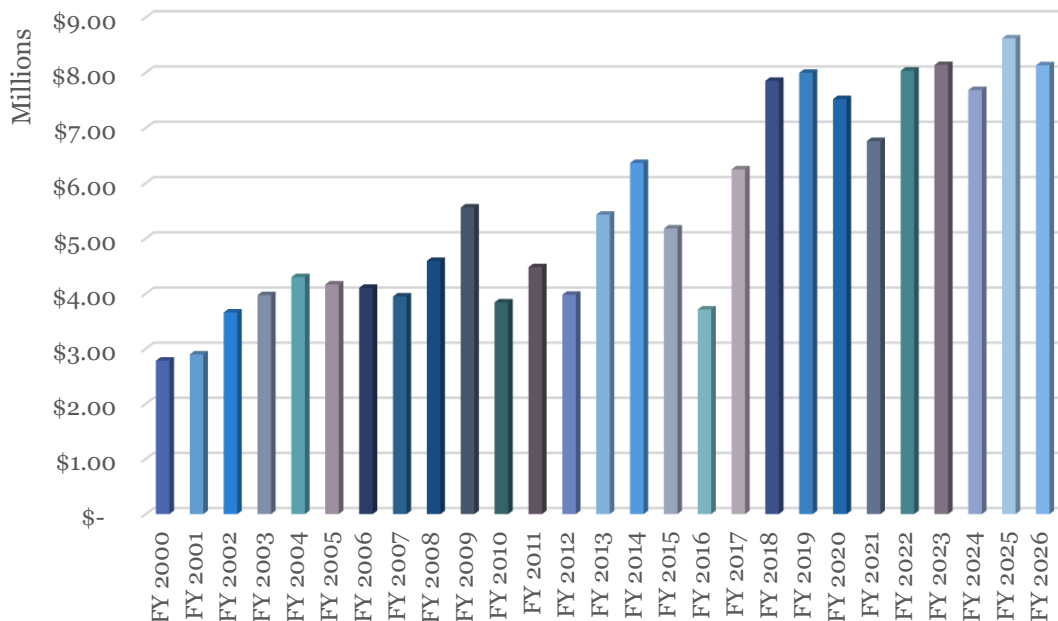
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percent Change
Fuel Center	39,969	511,735	40,000	54,860	23,829	(31,031)	(56.56)%
Non-operating	990,922	1,256,597	1,285,612	-	-	1,300,000	100.00%

## Health Insurance Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Employee Contribution	689	780	839	785	785	825	5.10%
Health Charges	6,993	7,444	6,271	7,700	7,700	6,970	(9.48)%
Rebates	110	166	483	150	150	200	33.33%
Retiree Contribution	213	182	191	185	185	200	8.11%
Self-Insurance Reimb	-	-	15	-	-	-	0.00%
	8,005	8,572	7,798	8,820	8,820	8,195	(7.09)%
Health Insurance Fund	8,005	8,572	7,798	8,820	8,820	8,195	(7.09)%

## Health Insurance Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Services &amp; Contracts:</b>							
Cont Services – Other	103	95	102	120	135	134	11.25%
Health Claims	7,932	8,044	7,583	6,930	7,290	8,000	15.44%
Insurance Premiums	-	-	-	1,570	2,000	-	(100.00)%
	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%
Health Insurance Fund	8,036	8,139	7,685	8,620	9,425	8,134	(5.64)%



**FIGURE 150 - HEALTH INSURANCE FUND - EXPENSE HISTORY (PRIOR TO 2010 INCLUDES WORKERS COMP)**

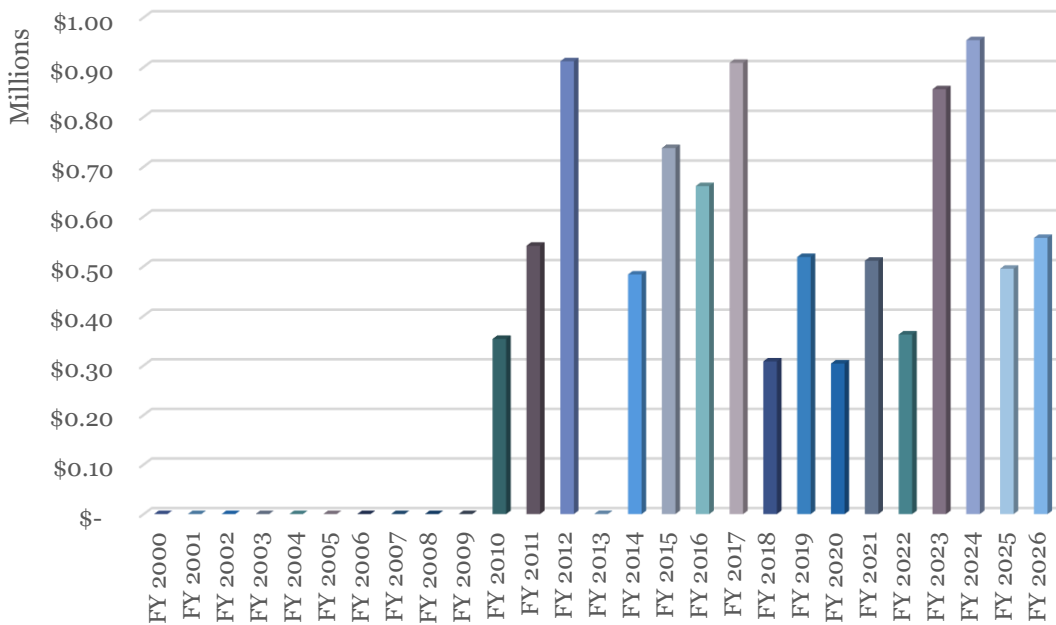
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# Workers Compensation Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Charges for Service:</b>							
Rebates	-	-	27	-	-	-	0.00%
Workers Comp	397	1,313	461	517	517	508	(1.88)%
	397	1,313	488	517	517	508	(1.88)%
<b>Workers Comp Fund</b>	<b>397</b>	<b>1,313</b>	<b>488</b>	<b>517</b>	<b>517</b>	<b>508</b>	<b>(1.88)%</b>

# Workers Compensation Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Services &amp; Contracts:</b>							
Insurance Premiums	165	278	177	180	257	257	42.75%
Workers Comp Claims	197	578	778	315	330	300	(4.76)%
	362	856	954	495	587	557	12.51%
<b>Workers Comp Fund</b>	<b>362</b>	<b>856</b>	<b>954</b>	<b>495</b>	<b>587</b>	<b>557</b>	<b>(12.51)%</b>



**FIGURE 151 - WORKERS COMPENSATION FUND - EXPENSE HISTORY (PRIOR TO 2010 INCLUDED WITH HEALTH INSURANCE FUND)**

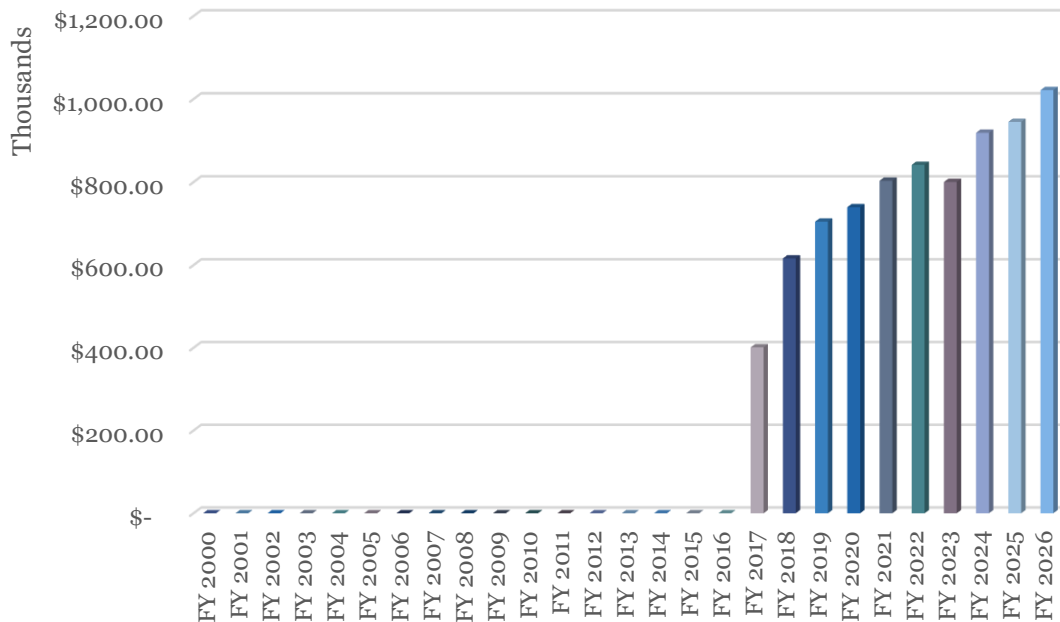
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## Technology Fleet Fund – Revenues by Source (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Miscellaneous:</b>							
Rent – Other	822	1,302	934	945	945	1,022	8.09%
	822	1,302	934	945	945	1,022	8.09%
<b>Technology Fleet Fund</b>	<b>822</b>	<b>1,302</b>	<b>934</b>	<b>945</b>	<b>945</b>	<b>1,022</b>	<b>8.09%</b>

## Technology Fleet Fund – Expenses by Type & Line (\$1,000s)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Services &amp; Contracts:</b>							
Cont Services – Other	734	674	747	810	849	912	12.52%
	734	674	747	810	849	912	12.52%
<b>Supplies &amp; Materials:</b>							
Small Tools & Equip	107	126	171	135	132	110	(18.49)%
	107	126	171	135	132	110	(18.49)%
<b>Technology Fleet Fund</b>	<b>842</b>	<b>800</b>	<b>919</b>	<b>945</b>	<b>981</b>	<b>1,022</b>	<b>8.09%</b>



**FIGURE 152 - TECHNOLOGY FLEET FUND - EXPENSE HISTORY**

# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>General Fund:</b>									
<b>Board of Commissioners:</b>									
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%
<b>Community Development:</b>									
Community Development Director	-	1	1	1	1	1	1	1	0.00%
Facilities & Marketing Coordinator	-	-	-	0.5	0.5	0.5	0.5	0.5	0.00%
	-	1	1	1.5	1.5	1.5	1.5	1.5	0.00%
<b>County Clerk:</b>									
County Clerk	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	-	-	-	1	1	1	1	1	0.00%
Information Tech/Deputy Clerk	1	1	1	-	-	-	-	-	0.00%
Administrative Coordinator	-	-	1	-	-	-	-	-	0.00%
Public Information Officer	1	-	-	-	-	-	-	-	0.00%
	4	3	4	3	3	3	3	3	0.00%
<b>County Manager:</b>									
County Manager	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Board of Elections:</b>									
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%
Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Assistant Supervisor of Elections	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
Election Technician	1	1	2	2	2	2	2	2	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Part Time Clerk	2	2	2	2		2	2	2	0.00%
	10	10	11	11	11	11	11	11	0.00%
<b>Finance:</b>									
Finance Director	1	1	1	1	1	1	1	1	0.00%
Assistant Finance Director	-	-	-	1	1	1	1	1	0.00%
Purchasing Agent	-	-	-	-	1	-	1	1	0.00%
Part Time Purchasing Agent	1	1	1	1	-	1	-	-	0.00%
Accountant	1	1	1	1	1	1	1	1	0.00%
Internal Auditor	-	-	-	-	-	1	1	-	0.00%
Chief Accountant	1	1	1	1	-	-	-	-	0.00%
Sr Accounts Payable Technician	1	1	1	-	-	-	-	-	0.00%
Accounts Payable Manager	-	-	-	1	1	1	1	1	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
Accounting Clerk	1	1	1	-	-	-	-	-	0.00%
Accounts Payable Technician	-	-	-	1	1	1	1	1	0.00%
Accounting Technician	-	-	1	1	1	2	2	2	100.00%
Accounting Analyst	-	-	-	1	1	-	-	-	(100.00)%
Accounts Receivable Technician	1	1	1	1	1	1	1	1	0.00%
Sr Accountant	-	1	1	-	-	-	-	-	0.00%
Co-op Student	-	1	-	-	-	-	-	-	0.00%
Sr Accounts Receivable Technician	1	-	-	-	-	-	-	-	0.00%
	8	9	9	10	9	10	10	9	0.00%
<b>Human Resource Technician:</b>									
Human Resource Director	1	1	1	1	1	1	1	1	0.00%
Sr Human Resource Generalist	-	-	1	-	-	-	-	-	0.00%
HR Administrative Supervisor	-	-	-	1	1	1	1	1	0.00%
Human Resource Analyst	1	1	1	1	1	1	1	1	0.00%
Payroll Technician	1	1	1	1	1	1	1	1	0.00%
Benefits Technician	1	1	-	-	-	-	-	-	0.00%
Human Resource Technician	-	1	1	1	1	1	1	1	0.00%
	4	5	5	5	5	5	5	5	0.00%
<b>Information Technology Services:</b>									
ITS Director	1	1	1	1	1	1	1	1	0.00%
Network Administrator/Project Mgr	-	-	1	1	1	1	1	1	0.00%
Network Administrator	1	1	-	-	-	-	-	-	0.00%
Sr System Supervisor	1	1	1	1	1	1	1	1	0.00%
Sr Network Technician	1	1	1	1	1	1	1	1	0.00%
Database Administrator	1	1	1	1	1	1	1	1	0.00%
Network Technician	1	1	1	1	1	1	1	1	0.00%
Help Desk Technician	1	1	1	1	1	1	1	1	0.00%
Jr System Manager	1	1	1	1	1	1	1	1	0.00%
Intern	-	2	2	-	-	-	-	-	0.00%
	8	10	10	8	8	8	8	8	0.00%
<b>Public Information:</b>									
Public Information Officer	-	1	1	1	1	1	1	1	0.00%
Facilities & Marketing Coordinator	-	-	-	0.5	0.5	0.5	0.5	0.5	0.00%
	-	1	1	1.5	1.5	1.5	1.5	1.5	0.00%
<b>Tax Commissioner:</b>									
Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Assistant Delinquent Tax Collector	1	1	1	1	1	1	1	1	0.00%
Deputy Tax Commissioner	1	1	1	1	1	1	1	1	0.00%
Property Tax Manager	1	1	1	1	1	1	1	1	0.00%
Tag Supervisor	1	1	1	1	1	-	-	-	(100.00)%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
Motor Vehicle Supervisor	-	-	-	-	-	1	1	1	100.00%
Tag Agent	1	1	1	1	1	-	-	-	(100.00)%
Motor Vehicle Manager	-	-	-	-	-	1	1	1	100.00%
Sr Tag & Tax Clerk	2	2	2	2	2	2	2	2	0.00%
Accounting Technician	2	2	2	2	2	2	2	2	0.00%
Account Auditor	1	1	1	1	1	1	1	1	0.00%
Tag & Title Clerk	8	8	8	9	9	9	9	9	0.00%
Part Time Tag Clerk	1	1	-	-	-	-	-	-	0.00%
	21	21	20	21	21	21	21	21	0.00%
Board of Assessors:									
Tax Assessor	3	3	3	5	5	5	5	5	0.00%
Chief Appraiser	1	1	-	1	1	1	1	1	0.00%
Interim Chief Appraiser	-	-	1	-	-	-	-	-	0.00%
Administrative Assistant	1	1	1	1	1	-	-	-	(100.00)%
Deputy Chief Appraiser	-	-	-	-	-	1	1	1	100.00%
Appraisal Technician	1	1	1	1	1	1	1	1	0.00%
Appraiser Trainee	3	-	-	-	-	-	-	-	0.00%
Commercial Property Appraiser	2	-	-	-	2	2	2	2	0.00%
Residential Appraiser I	-	3	3	3	3	3	3	3	0.00%
Real Property Supervisor	1	1	1	1	1	1	1	1	0.00%
Residential Appraisal Team Leader	3	3	3	3	3	3	3	3	0.00%
Specialized Assessment Trainee	-	-	1	1	1	1	1	1	0.00%
Land Appraiser	1	1	1	1	1	1	1	1	0.00%
GIS Coordinator/Mapper	1	1	1	1	1	1	1	1	0.00%
Appraisal Coordinator	1	1	1	1	1	1	1	1	0.00%
GIS Specialist Trainee	-	1	1	1	1	1	1	1	0.00%
Mapping Technician	1	-	-	-	-	-	-	-	0.00%
Administrative Clerk	1	1	1	1	1	1	1	1	0.00%
Sales Analyst	1	1	1	1	1	1	1	1	0.00%
Mobile Home Locator	1	1	1	1	1	1	1	1	0.00%
	22	20	21	23	25	25	25	25	0.00%
Facilities Maintenance:									
Facilities Maintenance Technician	5	7	7	8	8	8	8	8	0.00%
Custodial Crewleader	1	1	1	1	1	1	1	1	0.00%
Custodian	9	9	9	9	11	11	11	11	0.00%
Mail Clerk	1	1	1	1	1	1	1	1	0.00%
Facilities Maintenance Supervisor	1	1	1	1	1	1	1	1	0.00%
Grounds Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
Grounds Equipment Operator	1	1	-	-	-	-	-	-	0.00%
Part Time Grounds Maint Worker	-	-	-	-	-	1	1	1	100.00%
	20	22	21	22	24	25	25	25	4.17%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Engineering:</b>									
County Engineer	1	1	1	1	1	1	1	1	0.00%
Environmental Engineer	1	1	1	1	1	1	1	1	0.00%
Project Manager	-	1	1	1	1	1	1	1	0.00%
Director of Engineering Services	-	1	1	1	1	1	1	1	0.00%
Sr Project Manager	1	-	-	-	-	-	-	-	0.00%
Sr Engineering Technician	2	1	1	1	1	1	1	1	0.00%
Stormwater/Environmental Tech	1	-	-	-	-	-	-	-	0.00%
Engineering Technician	-	-	2	2	2	2	2	2	0.00%
Part Time Administrative Assistant	1	1	-	-	-	-	-	-	0.00%
Administrative Assistant	-	1	1	1	1	1	1	1	0.00%
	7	7	8	8	8	8	8	8	0.00%
<b>NPDES – Stormwater:</b>									
Stormwater Technician	-	1	-	-	-	-	-	-	0.00%
	-	1	-	-	-	-	-	-	0.00%
<b>Superior Court:</b>									
Superior Court Judge	5	5	5	5	5	5	5	5	0.00%
Bailiff	5	5	5	5	5	5	5	5	0.00%
Official Court Reporter	2	2	2	2	2	2	2	2	0.00%
Law Clerk	2	2	3	3	3	3	3	3	0.00%
Retired Superior Court Judge	-	-	5	4	5	5	5	5	0.00%
	14	14	20	19	20	20	20	20	0.00%
<b>Community Corrections:</b>									
Community Corrections Director	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Clerk of Court:</b>									
Clerk of Superior Court	1	1	1	1	1	1	1	1	0.00%
Chief Clerk	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	4	5	5	5	5	5	5	5	0.00%
Deputy Clerk	6	5	5	3	3	2	2	2	(33.33)%
Court Clerk	11	12	13	15	15	16	16	16	6.67%
Part Time Court Clerk	-	1	1	1	2	2	2	2	0.00%
	23	25	26	26	27	27	27	27	0.00%
<b>State Court:</b>									
State Court Judge	2	2	2	2	2	2	2	2	0.00%
Judicial Administrative Assistant	2	2	2	2	2	2	2	2	0.00%
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Release Services Coordinator	1	1	1	1	1	1	1	1	0.00%
Calendar Clerk	1	1	1	1	1	1	1	1	0.00%
	7	7	7	7	7	7	7	7	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Solicitor:</b>									
Solicitor	1	1	1	1	1	1	1	1	0.00%
Part Time Administrative Secretary	-	-	-	1	1	1	1	1	0.00%
Administrative Coordinator	1	1	1	1	1	1	1	1	0.00%
Sr Legal Secretary	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	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%
	6	6	6	7	7	7	7	7	0.00%
<b>Magistrate Court:</b>									
Chief Magistrate	1	1	1	1	1	1	1	1	0.00%
Magistrate Judge	1	1	1	1	2	2	2	2	0.00%
Magistrate Clerk of Court	1	1	1	1	1	1	1	1	0.00%
Judicial Assistant/Criminal Clerk	-	-	1	1	1	-	-	-	(100.00)%
Chief Deputy Clerk	-	-	1	1	1	-	-	-	(100.00)%
Sr Deputy Clerk	1	1	2	2	2	3	3	3	50.00%
Deputy Clerk	5	5	3	3	3	4	4	4	33.33%
Chief Constable	1	1	1	1	1	1	1	1	0.00%
Constable	2	2	2	2	2	2	2	2	0.00%
Temporary Deputy Clerk	-	-	-	-	-	1	1	-	0.00%
	12	12	13	13	14	15	15	14	0.00%
<b>Probate Court:</b>									
Probate Court Judge	1	1	1	1	1	1	1	1	0.00%
Associate Probate Judge	-	-	-	-	1	-	-	-	(100.00)%
Chief Probate Clerk	1	1	1	1	1	1	1	1	0.00%
Sr Deputy Clerk	1	1	2	2	2	2	2	2	0.00%
Deputy Clerk	3	3	2	3	3	3	3	3	0.00%
Receptionist	1	1	1	1	1	1	1	1	0.00%
	7	7	7	8	9	8	8	8	(11.11)%
<b>Juvenile Court:</b>									
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	1	0.00%
	3	3	3	3	3	3	3	3	0.00%
<b>Alternative Dispute Resolution:</b>									
ADR Administrative Assistant	1	1	1	1	1	1	1	-	(100.00)%
	1	1	1	1	1	1	1	-	(100.00)%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Probation:</b>									
Probation Director	1	1	1	1	1	1	1	1	0.00%
Sr Probation Officer	-	2	2	2	2	2	2	2	0.00%
Probation Officer	7	8	8	8	8	8	8	8	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Case Clerk/Probation Aide	2	2	2	2	3	3	3	3	0.00%
Court/Probation Officer	1	-	-	-	-	-	-	-	0.00%
	12	14	14	14	15	15	15	15	0.00%
<b>Sheriff – Administration:</b>									
Sheriff	1	1	1	1	1	1	1	1	0.00%
Office Manager	1	1	1	1	1	1	1	1	0.00%
Administrative Technician	1	1	1	1	1	1	1	1	0.00%
Administrative Clerk	11	11	11	11	11	11	11	11	0.00%
	14	14	14	14	14	14	14	14	0.00%
<b>Sheriff – Enforcement:</b>									
Captain	5	5	4	4	4	4	4	4	0.00%
Lieutenant	11	10	11	11	11	11	11	11	0.00%
Staff Sergeant	9	8	8	9	9	9	9	9	0.00%
Sergeant	11	11	11	10	10	10	10	10	0.00%
Corporal	3	3	3	2	2	2	2	2	0.00%
Investigator	22	22	22	22	22	22	22	22	0.00%
Deputy Sheriff	47	48	48	52	48	52	52	48	0.00%
DARE Officer	1	1	1	1	1	1	1	1	0.00%
Resource Officer	11	11	12	12	13	15	15	15	15.38%
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	121	122	125	122	128	128	124	1.64%
<b>Sheriff – Jail:</b>									
Captain	1	1	1	1	1	1	1	1	0.00%
Staff Sergeant	5	5	5	5	5	5	5	5	0.00%
Sergeant	6	6	6	6	6	6	6	6	0.00%
Corporal	4	4	4	5	5	5	5	5	0.00%
Deputy Sheriff – Transport	6	6	6	6	6	6	6	6	0.00%
Jail Operations Officer	66	66	66	65	65	65	65	65	0.00%
Booking Officer	11	11	11	11	11	11	11	11	0.00%
Sr Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Custodian	1	1	1	1	1	1	1	1	0.00%
Maintenance Technician	-	-	-	-	1	1	1	1	0.00%
Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
	102	102	102	102	103	103	103	103	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Animal Services – Shelter:</b>									
Animal Services Director	1	1	1	1	1	1	1	1	0.00%
Adoption/Rescue Coordinator	-	-	-	1	1	1	1	1	0.00%
Sr Animal Shelter Attendant	1	1	1	1	1	1	1	1	0.00%
Kennel Attendant	-	-	-	3	3	3	3	3	0.00%
Animal Shelter Attendant	3	3	4	3	3	4	4	4	33.33%
Assistant Animal Services Director	-	-	1	-	-	-	-	-	0.00%
Animal Control Dispatcher	-	-	1	-	-	-	-	-	0.00%
Animal Control Field Supervisor	1	-	-	-	-	-	-	-	0.00%
Animal Control Officer	4	-	-	-	-	-	-	-	0.00%
Part Time Animal Shelter Attendant	4	4	-	-	-	-	-	-	0.00%
	14	9	8	9	9	10	10	10	11.11%
<b>Animal Services – Enforcement:</b>									
Assistant Animal Services Director	-	-	-	1	1	1	1	1	0.00%
Animal Control Officer	-	4	4	4	4	4	4	4	0.00%
Animal Control Dispatcher	-	-	-	1	1	1	1	1	0.00%
Animal Control Field Supervisor	-	1	-	-	-	-	-	-	0.00%
	-	5	4	6	6	6	6	6	0.00%
<b>Emergency Management:</b>									
EMA Director	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Coroner:</b>									
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	1	0.00%
Temporary Deputy Coroner	-	-	-	-	-	1	1	-	0.00%
	3	4	4	4	4	5	5	4	0.00%
<b>Public Works – Administration:</b>									
Public Works Director	1	1	1	1	1	1	1	1	0.00%
Administrative Secretary	2	2	2	2	2	2	2	2	0.00%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Operations Superintendent	-	1	1	1	1	1	1	1	0.00%
Instrument Technician	1	1	1	1	1	1	1	1	0.00%
Survey Crew Supervisor	1	1	1	1	1	1	1	1	0.00%
	6	7	7	7	7	7	7	7	0.00%
<b>Grading:</b>									
Grading Supervisor	1	-	-	-	-	-	-	-	0.00%
Road Maintenance Manager	-	1	1	-	-	-	-	-	0.00%
Motorgrader Operator	6	6	6	-	-	-	-	-	0.00%
	7	7	7	-	-	-	-	-	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Patching:</b>									
Patching Crewleader	1	1	1	1	1	1	1	1	0.00%
Road Maintenance Worker	2	2	2	2	2	2	2	2	0.00%
	3	3	3	3	3	3	3	3	0.00%
<b>Signs:</b>									
Sign Supervisor	1	1	1	1	1	1	1	1	0.00%
Sr Sign Maintenance Worker	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%
<b>Road Maintenance:</b>									
Drainage Crew Supervisor	2	2	2	2	2	2	2	2	0.00%
Mowing Equipment Operator	3	8	9	10	10	10	10	10	0.00%
Sr Heavy Equipment Operator	4	4	4	4	4	4	4	4	0.00%
Truck Driver	4	4	4	4	4	4	4	4	0.00%
Heavy Equipment Operator	7	7	7	7	7	7	7	7	0.00%
Road Maintenance Worker	5	7	7	7	7	7	7	7	0.00%
Mowing Crewleader	1	1	1	1	1	1	1	1	0.00%
	26	33	34	35	35	35	35	35	0.00%
<b>Road Construction:</b>									
Construction/Transport Supervisor	1	1	1	1	1	1	1	1	0.00%
Material Transport Crewleader	1	1	1	1	1	1	1	1	0.00%
Heavy Equipment Operator	1	1	1	1	1	1	1	1	0.00%
Fuel Truck Driver	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%
<b>Extension Service:</b>									
Extension Service Clerk	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Total General Fund</b>	<b>506</b>	<b>525</b>	<b>534</b>	<b>538</b>	<b>544</b>	<b>554</b>	<b>554</b>	<b>546</b>	<b>0.37%</b>
<b>Special Revenue Funds:</b>									
<b>Sheriff – Commissary:</b>									
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%
<b>DUI Accountability Court:</b>									
Court Coordinator	1	1	1	1	1	1	1	1	0.00%
Part Time Court Case Manager	-	-	1	1	1	1	1	1	0.00%
	1	1	2	2	2	2	2	2	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Solicitor – VAWA:</b>									
Assistant Solicitor	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Alternative Dispute Resolution:</b>									
Secretary	1	1	1	1	1	1	1	1	0.00%
ADR Administrative Assistant	-	-	-	-	-	-	-	1	100.00%
	1	1	1	1	1	1	1	2	100.00%
<b>Solicitor – VOCA:</b>									
Victim Advocate	2	2	2	2	2	2	2	2	0.00%
	2	2	2	2	2	2	2	2	0.00%
<b>Sheriff – Jail Operations:</b>									
Maintenance Technician	-	-	-	2	1	1	1	1	0.00%
Maintenance Coordinator	1	1	1	-	-	-	-	-	0.00%
	1	1	1	2	1	1	1	1	0.00%
<b>911 Operations:</b>									
911 Director	1	1	1	1	1	1	1	1	0.00%
Assistant 911 Director	-	1	1	1	1	1	1	1	0.00%
Operations Supervisor	1	-	-	-	-	-	-	-	0.00%
Team Leader	4	4	4	4	4	4	4	4	0.00%
Assistant Team Leader	4	4	4	4	4	4	4	4	0.00%
Training Officer	1	1	1	1	1	1	1	1	0.00%
Accreditation Manager	1	1	1	1	1	1	1	1	0.00%
Telecommunications Specialist	13	14	14	10	10	13	13	13	30.00%
Telecommunications Operator	12	12	12	16	16	13	13	13	(18.75)%
System Manager	1	1	1	1	1	-	-	-	(100.00)%
Administrative Assistant	1	1	1	1	1	1	1	1	0.00%
Open Records Technician	1	1	1	1	1	1	1	1	0.00%
Call Taker	-	-	-	1	1	1	1	1	0.00%
Part Time Telecom Specialist	1	1	1	-	-	1	1	1	100.00%
	41	42	42	42	42	42	42	42	0.00%
<b>Solicitor – Victim/Witness:</b>									
Sr Victim Advocate	1	1	1	1	1	1	1	1	0.00%
Part Time Administrative Secretary	1	1	1	1	1	1	1	1	0.00%
	2	2	2	2	2	2	2	2	0.00%

# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Fire Services (Special Services Fund):</b>									
Fire Chief	1	-	-	-	-	-	-	-	0.00%
Assistant Fire Chief	1	-	-	-	-	-	-	-	0.00%
Battalion Chief	3	-	-	-	-	-	-	-	0.00%
Sr Fire Prevention Inspector	1	-	-	-	-	-	-	-	0.00%
Fire Marshall	1	-	-	-	-	-	-	-	0.00%
Fire Prevention Inspector	1	-	-	-	-	-	-	-	0.00%
Training Coordinator	1	-	-	-	-	-	-	-	0.00%
Training Officer	1	-	-	-	-	-	-	-	0.00%
Administrative Assistant	1	-	-	-	-	-	-	-	0.00%
Sergeant	3	-	-	-	-	-	-	-	0.00%
Firefighter	12	-	-	-	-	-	-	-	0.00%
	26	-	-	-	-	-	-	-	0.00%
<b>Code Enforcement:</b>									
Code Enforcement Director	1	1	-	-	-	-	-	-	0.00%
Code Enf/Inspections Director	-	-	-	-	0.5	0.5	0.5	0.5	0.00%
Code Enforcement Officer	2	2	2	2	3	3	3	3	0.00%
Sr Code Enforcement Officer	1	1	1	1	1	1	1	1	0.00%
	4	4	3	3	4.5	4.5	4.5	4.5	0.00%
<b>Mosquito Control:</b>									
Mosquito Control Officer	1	1	1	1	1	1	1	1	0.00%
	1	1	1	1	1	1	1	1	0.00%
<b>Planning:</b>									
Project Assistant	-	-	1	1	1	1	1	1	0.00%
Planning Analyst	1	1	1	1	1	1	1	1	0.00%
County Planner	-	-	1	1	1	1	1	1	0.00%
Planning/Zoning Director	1	1	-	-	-	-	-	-	0.00%
Administrative Technician	1	1	-	-	-	-	-	-	0.00%
Planner	1	1	-	-	-	-	-	-	0.00%
Zoning Administrator	-	-	1	-	-	-	-	-	0.00%
Zoning Technician	-	-	1	-	-	-	-	-	0.00%
	5	5	6	3	3	3	3	3	0.00%
<b>Zoning:</b>									
Zoning Administrator	-	-	-	1	1	1	1	1	0.00%
Zoning Technician	-	-	-	1	1	1	1	1	0.00%
Zoning Assistant	-	-	-	1	1	1	1	1	0.00%
	-	-	-	3	3	3	3	3	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Fire Services (Fire Services Fund)</b>									
Fire Chief	-	1	1	1	1	1	1	1	0.00%
Fire Marshall	-	1	1	1	1	1	1	1	0.00%
Assistant Fire Chief	-	1	1	1	1	1	1	1	0.00%
Battalion Chief	-	3	3	3	3	3	3	3	0.00%
Operations Chief	-	-	-	-	1	1	1	1	0.00%
Sr Fire Prevention Inspector	-	1	1	1	1	1	1	1	0.00%
Fire Prevention Inspector	-	1	1	1	1	1	1	1	0.00%
Logistics Officer	-	-	1	1	1	1	1	1	0.00%
Sr Fire Marshall	-	-	-	1	1	1	1	1	0.00%
Training Coordinator	-	1	1	1	1	1	1	1	0.00%
Training Officer	-	2	2	2	2	2	2	2	0.00%
Lieutenant	-	15	15	15	15	15	15	15	0.00%
Administrative Assistant	-	1	1	1	1	1	1	1	0.00%
Sergeant	-	15	15	15	15	15	15	15	0.00%
Firefighter	-	21	24	24	24	24	24	24	0.00%
Part Time Firefighter	-	-	10	10	10	10	10	10	0.00%
	-	63	77	78	79	79	79	79	0.00%
<b>Total Special Revenue Funds</b>	<b>87</b>	<b>125</b>	<b>140</b>	<b>142</b>	<b>143.5</b>	<b>143.5</b>	<b>143.5</b>	<b>144.5</b>	<b>0.70%</b>
<b>Capital Project Funds:</b>									
<b>Grading:</b>									
Road Maintenance Manager	-	-	-	1	1	1	1	1	0.00%
Motorgrader Operator	-	-	-	6	6	6	6	6	0.00%
	-	-	-	7	7	7	7	7	0.00%
<b>Total Capital Project Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0.00%</b>
<b>Enterprise Funds:</b>									
<b>Water/Sewer – Operations:</b>									
Utilities Director	1	1	1	1	1	1	1	1	0.00%
Principal Utilities Inspector	1	1	1	1	1	1	1	1	0.00%
Utility Maintenance Technician	1	1	1	-	-	-	-	-	0.00%
Customer Service Supervisor	1	1	1	1	1	1	1	1	0.00%
Customer Service Clerk	3	4	4	3	3	2	2	2	(33.33)%
Accounts Receivable Technician	-	-	-	-	1	1	1	1	0.00%
Utility Service Worker	11	15	16	15	17	16	16	16	(5.88)%
Lift Station Supervisor	-	-	1	-	-	-	-	-	0.00%
Sr Utility Maintenance Technician	2	2	1	2	2	2	2	2	0.00%
Superintendent	1	1	1	1	1	1	1	1	0.00%
Water Treatment Supervisor	-	-	1	1	1	1	1	1	0.00%
Wastewater Facility Technician	1	1	1	-	-	-	-	-	0.00%
Utility Systems Manager	-	1	1	1	1	1	1	1	0.00%
E-One/Warehouse Supervisor	-	-	1	1	1	1	1	1	0.00%

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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
Project Manager	-	-	1	1	1	1	1	1	0.00%
Sr Customer Service Representative	-	-	-	1	2	2	2	2	0.00%
Meter Data Analyst	-	-	-	1	1	1	1	1	0.00%
Lift Station Technician	-	-	-	1	1	1	1	1	0.00%
Sr Lift Stations Technician	-	-	-	-	1	1	1	1	0.00%
Sr Meter Reader	-	-	-	1	1	1	1	1	0.00%
Sr Wastewater Facilities Technician	-	-	-	1	1	1	1	1	0.00%
Water & Wastewater Manager	-	-	-	1	1	1	1	1	0.00%
Vac-Truck Operator	-	-	-	-	-	1	1	1	100.00%
Sr Operations Technician	1	1	-	-	-	-	-	-	0.00%
Collections & Distributions Manager	-	-	-	-	1	1	1	1	0.00%
	23	29	32	34	40	39	39	39	(2.50)%
<b>Water/Sewer – Moody:</b>									
Utility Service Worker	1	1	1	1	1	1	1	1	0.00%
Sr Utility Maintenance Technician	1	1	1	1	1	1	1	1	0.00%
Water Sewer Manager	-	-	1	-	-	-	-	-	0.00%
Utility Operations Supervisor	1	1	-	1	1	1	1	1	0.00%
Collections & Distributions Manager	-	-	-	1	-	-	-	-	0.00%
	3	3	3	4	3	3	3	3	0.00%
<b>Litter Control:</b>									
Litter Control Supervisor	1	1	1	1	1	1	1	1	0.00%
Litter Control Worker	1	3	3	3	3	3	3	3	0.00%
	2	4	4	4	4	4	4	4	0.00%
<b>Inspections:</b>									
Code Enf/Inspections Director	-	-	1	1	0.5	0.5	0.5	0.5	0.00%
Assistant Inspections Director	-	-	1	1	1	1	1	1	0.00%
Building Inspector	-	-	4	4	4	4	4	4	0.00%
Plant Intake Coordinator	-	-	1	1	1	1	1	1	0.00%
Permit Technician II	-	-	1	-	-	-	-	-	0.00%
Permit Technician I	-	-	1	2	2	2	2	2	0.00%
	-	-	9	9	8.5	8.5	8.5	8.5	0.00%
<b>Quiet Pines – Restaurant:</b>									
Kitchen Operator/Cook	-	-	1	1	1	1	1	1	0.00%
Part Time Food Services Worker	-	-	1	1	1	-	-	-	(100.00)%
Part Time Grill Cook	-	-	-	1	1	1	1	1	0.00%
Part Time Cart Barn Attendant	-	-	-	1	-	-	-	-	0.00%
Part Time Sales Clerk	-	-	-	-	-	1	1	1	100.00%
	-	-	2	4	3	3	3	3	0.00%

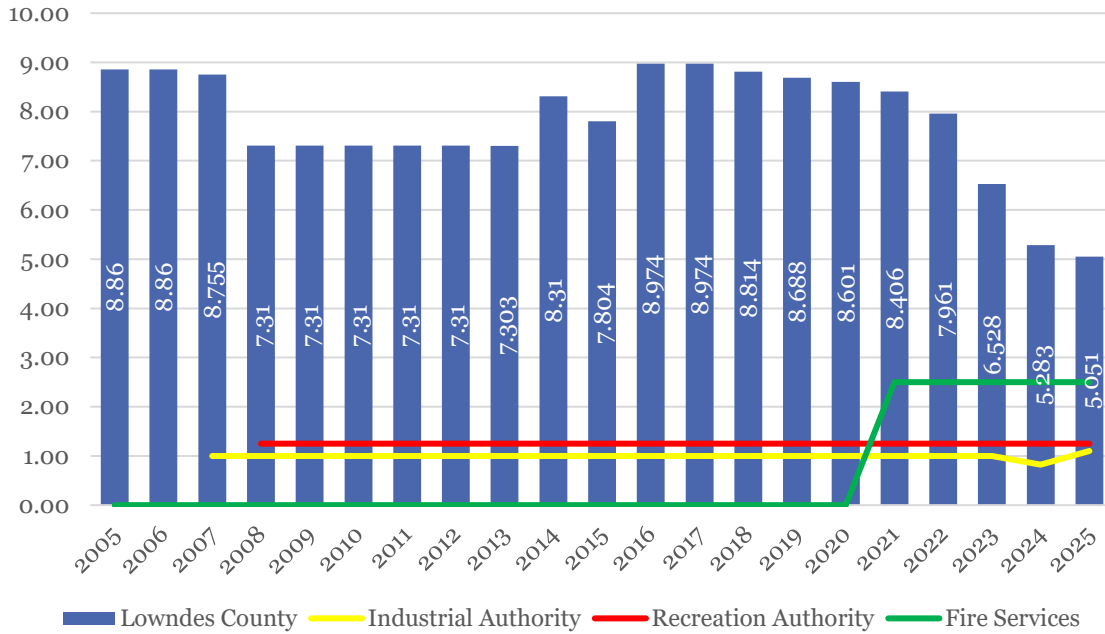
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# Approved Positions

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Actual	FY 2026 Request	FY 2026 Budget	Percent Change
<b>Quiet Pines – Pro Shop:</b>									
Operations Manager	-	-	1	1	1	1	1	1	0.00%
Assistant Operations Manager	-	-	1	1	1	1	1	1	0.00%
Part Time Sales Clerk	-	-	1	1	1	1	1	1	0.00%
	-	-	3	3	3	3	3	3	0.00%
<b>Quiet Pines – Golf Course:</b>									
Grounds Keeper	-	-	2	2	2	2	2	3	50.00%
Cart Mechanic	-	-	1	-	-	-	-	-	0.00%
Part Time Barn Attendant	-	-	1	1	1	1	1	1	0.00%
Part Time Laborer/Barn Attendant	-	-	1	1	1	1	1	1	0.00%
Part Time Course Marshall	-	-	1	1	1	1	1	1	0.00%
Part Time Cart Barn Attendant	-	-	-	1	1	1	1	1	0.00%
Quiet Pines Intern	-	-	-	-	-	1	1	1	100.00%
	-	-	6	6	6	7	7	8	33.33%
<b>Total Enterprise Funds</b>	<b>28</b>	<b>36</b>	<b>59</b>	<b>64</b>	<b>67.5</b>	<b>67.5</b>	<b>67.5</b>	<b>68.5</b>	<b>1.48%</b>
<b>Internal Service Funds:</b>									
<b>Equipment Maintenance:</b>									
Mechanic I	-	3	4	4	4	4	4	4	0.00%
Welder	1	1	1	1	1	1	1	1	0.00%
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%
Mechanic III	-	1	1	1	1	1	1	1	0.00%
Mechanic II	-	1	1	1	1	1	1	1	0.00%
Mechanic – EVT	-	1	1	1	1	1	1	1	0.00%
Shop Technician	-	2	3	3	3	3	3	3	0.00%
Lead Sr Mechanic	1	-	-	-	-	-	-	-	0.00%
Sr Mechanic	1	-	-	-	-	-	-	-	0.00%
Mechanic Helper	1	-	-	-	-	-	-	-	0.00%
Mechanic	3	-	-	-	-	-	-	-	0.00%
	9	11	13	13	13	13	13	13	0.00%
<b>Total Internal Service Funds</b>	<b>9</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>630</b>	<b>697</b>	<b>746</b>	<b>764</b>	<b>775</b>	<b>785</b>	<b>785</b>	<b>779</b>	<b>0.52%</b>
	-	-	2	4	3	3	3	3	0.00%

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# Millage History



**FIGURE 153 - MILLAGE HISTORY (LINES DEPICT SPECIAL DISTRICTS)**

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## 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, the majority of which has been reimbursed through FEMA and insurance. Nearly one year after Helene, many repairs are still not complete and a significant amount of reimbursement is still outstanding. County-wide, Helene created damages nearing \$100 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 included the Parks & Recreation Authority and the Industrial Authority millages. The Parks & Recreation millage was fixed so the rollback affected primarily the county revenue with a smaller portion deducted from the Industrial Authority. For 2025, the majority of growth again is from reassessment although it is significantly lower than the previous two years.

Effective January 1, 2025, the State of Georgia passed legislation creating a floating homestead exemption that effectively limited changes in valuation to an amount determined by the State Revenue Director. Taxing jurisdictions had the ability to opt-out before March 1, 2025. Follow-up legislation attempted to clean up some of the issues inherent in the original bill but created additional challenges. Due to some of the language, authority millages which were considered part of the county-wide millage since they were enacted are now considered by the Department of Revenue to be special district millages, affecting the calculation of rollbacks and advertisements.

Locally, Lowndes County, both school districts and one city opted out with the remaining cities staying in. Lowndes County and the Lowndes County School Board passed a joint resolution to increase the local homestead exemption which will come before voters in early 2026.

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[www.lowndescounty.com](http://www.lowndescounty.com)

## Five-Year Projection – General Fund

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 2025 revenue collections with adjustments for known changes. Subsequent years are based on the historical trends and anticipated changes and very modest growth rates.

- Adjustments have been made to operating transfers to better reflect General Fund support to other funds.
- With the adjustments to the jail housing rate, prisoner housing revenues are also improving.
- Other general fund revenues remain relatively steady from year to year although many seems to be somewhat slower currently.

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. For 2026, there is no merit and only a small COLA. Only the most needed positions were added during 2025 and most unfilled positions were not funded although they remain available in position control. Contributions for health insurance were decreased slightly due to our experience and the healthy fund balance in the Health Insurance Fund.
- 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 2026 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 should relate to facilities improvements. Public Works plans ahead for these upgrades and so capital should remain relatively flat. However, with the current economic environment, there is very little capital improvement in the 2026 budget outside of capital project funds.

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## Five-Year Projection – General Fund

- Debt Service: The General Fund currently has no debt although a large portion of the ABM project is for operations that fall under the General Fund. The ABM project debt is handled in the Equipment Maintenance Fund and other funds pay into the fund to service that 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.

### 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	1.00%
Licenses & Permits	3.0%	Capital/Debt	Variable
Intergovernmental	2.5%	Other Uses	0.5%
Charges for Service	5.0%		
Other Revenues	2.0%		

## Five-Year Projection – General Fund (\$1,000s)

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
<b>Revenues:</b>						
Property Tax	35,904	37,161	38,461	39,807	41,201	42,643
Local Option Sales Tax	19,750	20,639	21,567	22,538	23,552	24,612
Other Taxes	7,125	7,339	7,559	7,786	8,019	8,260
Licenses & Permits	10	10	11	11	11	12
Intergovernmental	635	650	667	683	700	718
Charges for Service	4,807	5,047	5,300	5,565	5,843	6,135
Fines & Forfeitures	2,675	2,729	2,783	2,839	2,896	2,953
Investment Income	1,200	1,224	1,248	1,273	1,299	1,325
Miscellaneous	172	175	179	183	186	190
Operating Transfers	1,651	1,684	1,718	1,752	1,787	1,823
	73,929	76,558	79,493	82,437	85,494	88,670
<b>Expenditures:</b>						
Personal Services	39,073	40,440	41,856	43,321	44,837	46,406
Services & Contracts	29,981	30,731	31,499	32,286	33,093	33,921
Contingency	764	771	779	787	795	803
Utilities	1,275	1,287	1,300	1,313	1,326	1,340
Supplies & Materials	424	428	433	437	441	446
Capital Outlay	385	500	600	700	800	900
Operating Transfers	2,027	2,037	2,048	2,058	2,068	2,079
	73,929	76,195	78,514	80,902	83,361	85,893
Net Revenues Over Expenditures	-	463	979	1,535	2,134	2,777
Fund Balance, Beg	28,776	28,776	29,239	30,217	31,752	33,886
Fund Balance, End	28,776	29,239	30,217	31,752	33,886	36,663

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## Five-Year Projection – Other Funds (\$1,000s)

### 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 this model.

Expenditures generally follow the same growth patterns as the General Fund. The Commissary Fund periodically uses fund balance for capital projects but those are not included in the model as they are at the discretion of the Sheriff.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	1,625	1,666	1,707	1,750	1,794	1,839
Expenditures	1,598	1,626	1,655	1,685	1,715	1,746
Net Revenues Over Expenditures	27	40	52	65	78	92
Fund Balance, Beg	493	521	560	612	677	756
Fund Balance, End	521	560	612	677	756	848

### Jail Operations Fund:

Revenues are derived primarily from add-on fees and are projected to grow at a modest 3%.

Expenditures generally follow the same growth patterns as the General Fund.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	307	316	325	335	345	355
Expenditures	306	314	322	110	339	347
Net Revenues Over Expenditures	-	2	3	5	6	8
Fund Balance, Beg	133	133	135	138	142	149
Fund Balance, End	133	135	138	142	149	156

## Five-Year Projection – Other Funds (\$1,000s)

### Drug Abuse Treatment Fund:

Revenues are derived primarily from add-on fees and are projected at a modest 2.5%.

Expenditures generally follow the same growth patterns as the General Fund.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	111	114	117	120	123	126
Expenditures	61	63	64	66	67	69
Net Revenues Over Expenditures	50	51	53	54	55	57
Fund Balance, Beg	161	211	262	314	368	423
Fund Balance, End	211	262	314	368	423	480

### Emergency Communications Fund:

For the Public Safety Radio System portion of this fund, revenues will always equal expenditures as users of the system share the cost proportionately. Surcharges are anticipated to grow at 3% annually while the support from the General Fund is anticipated to grow at 2% annually.

While personnel costs follow the same patterns as most other funds, the majority of expenditures in this fund grow very slowly.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	4,246	4,361	4,479	4,601	4,727	4,855
Expenditures	4,246	4,359	4,477	4,599	4,724	4,853
Net Revenues Over Expenditures	-	1	2	3	3	2
Fund Balance, Beg	87	87	88	91	94	96
Fund Balance, End	87	88	91	94	96	98

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## Five-Year Projection – Other Funds (\$1,000s)

### Victim/Witness Fund:

Revenues are primarily from add-on fines from Magistrate, State and Superior Court as well as from the various municipal courts. Declining fine revenues do not support the fund. This has been addressed with the District Attorney and the Solicitor. If a solution is not found, General Fund support may be required to cover the costs.

Personal Services expenditures are growing at slightly lower rates than the General Fund to fit the specific needs of the fund. The majority of other expenditures have been removed as the fund cannot support them.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	194	273	277	281	286	290
Expenditures	245	250	254	259	265	270
Net Revenues Over Expenditures	(51)	23	22	22	21	21
Fund Balance, Beg	(33)	(84)	(61)	(39)	(17)	4
Fund Balance, End	(84)	(61)	(39)	(17)	4	25

### Special Services Fund:

Revenues are primarily from taxes which are experiencing healthy growth.

Most expenditures follow the patterns of the General Fund.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	3,374	3,463	3,554	3,649	3,746	3,846
Expenditures	2,298	2,355	2,414	2,475	2,538	2,602
Net Revenues Over Expenditures	1,075	1,107	1,140	1,174	1,208	1,244
Fund Balance, Beg	7,157	8,232	9,339	10,479	11,653	12,861
Fund Balance, End	8,232	9,339	10,479	11,653	12,861	14,105

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## Five-Year Projection – Other Funds (\$1,000s)

### Fire Services Fund:

Revenues are primarily from taxes which are experiencing healthy growth. The Board instituted a fixed millage and planned to hold it at a fixed rate for the first five years in an effort to begin building the fund balance to handle bringing new stations online over the next three to five years.

While most expenditures typically follow the same growth patterns at the General Fund, there are additional increases to accounts for new manned stations coming online. Increases in personnel, facility costs, equipment and contracts are anticipated.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	9,515	9,830	10,155	10,492	10,839	11,198
Expenditures	7,997	8,610	9,273	9,991	10,766	11,606
Net Revenues Over Expenditures	1,518	1,220	882	501	73	(407)
Fund Balance, Beg	1,535	3,053	4,272	5,155	5,656	5,729
Fund Balance, End	3,053	4,272	5,155	5,656	5,729	5,321

### Water/Sewer Fund:

Revenues from the fund will continue to grow as the system grows. The fund has an automatic 1% increase in rates annually. Additionally, as the new meters are installed, correct readings will contribute to increased revenues.

Most expenses follow the same growth patterns as the General Fund.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	11,374	11,907	12,465	13,051	13,665	14,309
Expenditures	11,243	11,483	11,729	11,982	12,242	12,509
Net Revenues Over Expenditures	131	424	736	1,069	1,423	1,800
Fund Balance, Beg	62,581	62,713	63,137	63,873	64,941	66,364
Fund Balance, End	62,713	63,137	63,873	64,941	66,364	68,165

## Five-Year Projection – Other Funds (\$1,000s)

### Landfill Fund:

Revenues are in the form of solid waste host fees which experience a modest growth of about 4% annually.

Expenses related to the Litter Program follow the growth patterns of the General Fund. Expenses for maintenance of the landfill experience very low growth rates.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	900	936	973	1,012	1,052	1,095
Expenditures	577	591	605	620	635	651
Net Revenues Over Expenditures	323	345	368	392	418	445
Fund Balance, Beg	2,789	3,112	3,457	3,825	4,217	4,635
Fund Balance, End	3,112	3,457	3,825	4,217	4,635	5,080

### Tax Lighting District Fund:

Revenues are derived from participants of the lighting districts. As districts increase, revenues and expenses will grow proportionately.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	498	522	548	576	605	635
Expenditures	497	522	548	576	605	635
Net Revenues Over Expenditures	-	-	-	-	-	-
Fund Balance, Beg	131	131	131	132	132	132
Fund Balance, End	131	31	132	132	132	132

## Five-Year Projection – Other Funds (\$1,000s)

### Inspections Fund:

Revenues are adjusted annually to reflect the costs of the program. There is an initial small growth in fund balance for sustainability built in.

Most expenses follow the growth patterns of the General Fund.

	FY 2026 Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Revenues	1,100	1,100	1,100	1,100	1,100	1,100
Expenditures	792	817	843	870	898	926
Net Revenues Over Expenditures	308	283	257	230	202	174
Fund Balance, Beg	98	406	688	945	1,175	1,378
Fund Balance, End	406	688	945	1,175	1,378	1,551

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# Glossary of Terms

1, 2, 3...

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

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

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

**Accrual Basis (of Accounting):** A method of accounting where revenues are recorded when they are earned and expenditures are recorded when goods or services are received.

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

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

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

Aa

**Appropriation:** An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

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

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

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

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

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

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# 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.

**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.

Bb

**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.

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# 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.

**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.

Cc

**Capital Asset:** See Fixed Asset.

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

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

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

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## Glossary of Terms

**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.

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

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

Cc

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# Glossary of Terms

Dd

[Debt Limit](#): The maximum amounts of debt or debt service that can be legally incurred.

[Debt Service](#): An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

[Department](#): A major administrative division of the County with indicated overall management responsibility for an operation or a group of related operations within a functional area.

[Depreciation](#): The portion of cost of a fixed asset charged as expense during a particular period. The cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life.

[Disbursement](#): Funds paid for goods or services received which result in a decrease in net financial resources.

[DOT](#): An acronym for the Department of Transportation, generally the Georgia DOT.

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

[EDEN Systems](#): The current software system used by the County for public administration.

[EEE – Eastern Equine Encephalitis](#): A severe mosquito-borne illness.

[EMA](#): An acronym for Emergency Management Agency, typically referring to Lowndes EMA.

[EMS – Emergency Medical Services](#): Ambulance services.

Ee

[EMT – Emergency Medical Technician](#): Specially trained personnel, often referred to as paramedics.

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

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

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# Glossary of Terms

Ee

**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.

**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.

Ff

**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.

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## Glossary of Terms

Ff

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

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

**FTE – Full-time Equivalent:** Referring to personnel.

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

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

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

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

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

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

**GASB:** An acronym for the Governmental Accounting Standards Board.

Gg

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

**GCIC – Georgia Crime Information Center:** A state law enforcement computer network that tracks data such as warrants and stolen property throughout the state.

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

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## Glossary of Terms

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

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

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

**GFOA – Government Finance Officers Association**: An organization established in 1906 to advance excellence in state and local government financial management.

**GGFOA – Georgia Government Finance Officers Association**: The Georgia chapter of GFOA.

Gg

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

**Governmental Funds**: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities except for those accounted for in proprietary or fiduciary funds.

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

**GRATIS – Georgia Registration and Title Information System**: A state system for processing and verifying tags and titles of motor vehicles and mobile homes.

**GSCCCA – Georgia Superior Court Clerk’s Cooperative Authority**: A statewide central index for UCC filings.

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

**HazMat**: Refers to hazardous materials.

Hh

**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.

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# Glossary of Terms

Hh

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

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

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

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

**Intangible Property:** A category of personal property that included stocks, taxable bonds and cash.

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

Ii

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

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

**ITS:** An acronym for Information Technology Services.

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

Jj

**JAG:** Justice Assistance Grants.

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

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

Ll

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

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

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# Glossary of Terms

Ll

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

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

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

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

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

[MDC – Mobile Data Computer](#): Laptop computers used in emergency vehicles to provide instant access to data.

[Mill](#): A tax rate equivalent to one-thousandth of a dollar of taxable assessed value.

Mm

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

[Miscellaneous Revenue](#): All revenues received and not otherwise classified such as stamps, copies, etc.

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

[Moody's](#): One of three major bond rating agencies that rate and evaluate credit quality of bond issuers.

[Motor Vehicle Tax](#): An ad valorem tax levied on motorized vehicles designated for use on public roads.

Nn

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

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

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# Glossary of Terms

Nn

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

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

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

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

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

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

Oo

[Operating Expenditures](#): Costs associated with the non-capitalized materials and services required in the daily operation of service delivery.

[Open Records Act](#): A legislative act which authorizes public access to certain records classified as public information.

[Other Taxes](#): Taxes collected as authorized by state law or county ordinance such as sales, alcohol and hotel/motel.

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

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

[Parcel Map](#): A computer generated digital outline of properties in the County.

Pp

[Performance Measure](#): A quantitative means of assessing the workload, efficiency, effectiveness and/or productivity of a program or department.

[Penalties and Interest](#): Fees collected for violation or delinquency.

[PSRS](#): Public Safety Radio System. See 800MHz.

[Personal Property](#): Mobile property not attached to real estate including tangible and intangible property.

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# Glossary of Terms

Pp

[Personal Services](#): For purposes of budgeting, this term refers to expenditures relating to salaries and benefits.

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

[Property Tax](#): The revenues from current and delinquent taxes and the penalties and interest. These taxes are levied on real and personal property according to the property's assessed value and tax rate.

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

[Real Property](#): Immobile property such as land, natural resources and fixed assets.

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

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

[Restitution](#): An act to make good or give an equivalent for loss, damage or injury.

Rr

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

[Revenue](#): Funds that the County receives as income.

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

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

[RFQ – Request for Qualifications](#): A document requesting vendors to respond with their qualifications for a specific project or service as outlined in the request.

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

# Glossary of Terms

Ss

[SCBA – Self Contained Breathing Apparatus:](#) The “air packs” that firefighters wear while working in untenable atmospheres.

[SCADA – Supervisory Control and Data Acquisition System:](#) A program which assists the Water & Sewer system with data collection and controls the information system.

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

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

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

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

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

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

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

[Structurally Balanced Budget:](#) A budget where recurring revenues exceed recurring expenditures.

[Supplies & Materials:](#) Expenditures for items such as office supplies, safety item and program supplies.

[SWGTF:](#) Southwest Georgia Gang Task Force.

[TAN – Tax Anticipation Note:](#) Notes issued in anticipation of taxes and payable when those taxes are collected.

Tt

[Tangible Property:](#) A category of personal property that has a physical form and substance.

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

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# Glossary of Terms

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

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

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

Tt

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

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

**TSPLOST:** A one cent tax enacted for transportation purposes.

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

Uu

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

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

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

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

**VAWA:** Violence Against Women Act.

Vv

**VOCA:** Victims of Crime Act.

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

Ww

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

**West Nile Virus:** A severe mosquito-borne illness.

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