

Lowndes County Board of Commissioners

FY 2012-2013 Public Hearings

Ashley Paulk, Chairman
Joyce E. Evans, District I
Richard Raines, District II
Crawford Powell, District III



Joseph D. Pritchard, County Manager
Stephanie L. Black, Finance Director
K. Paige Dukes, County Clerk
Mickey Tillman, Personnel Director

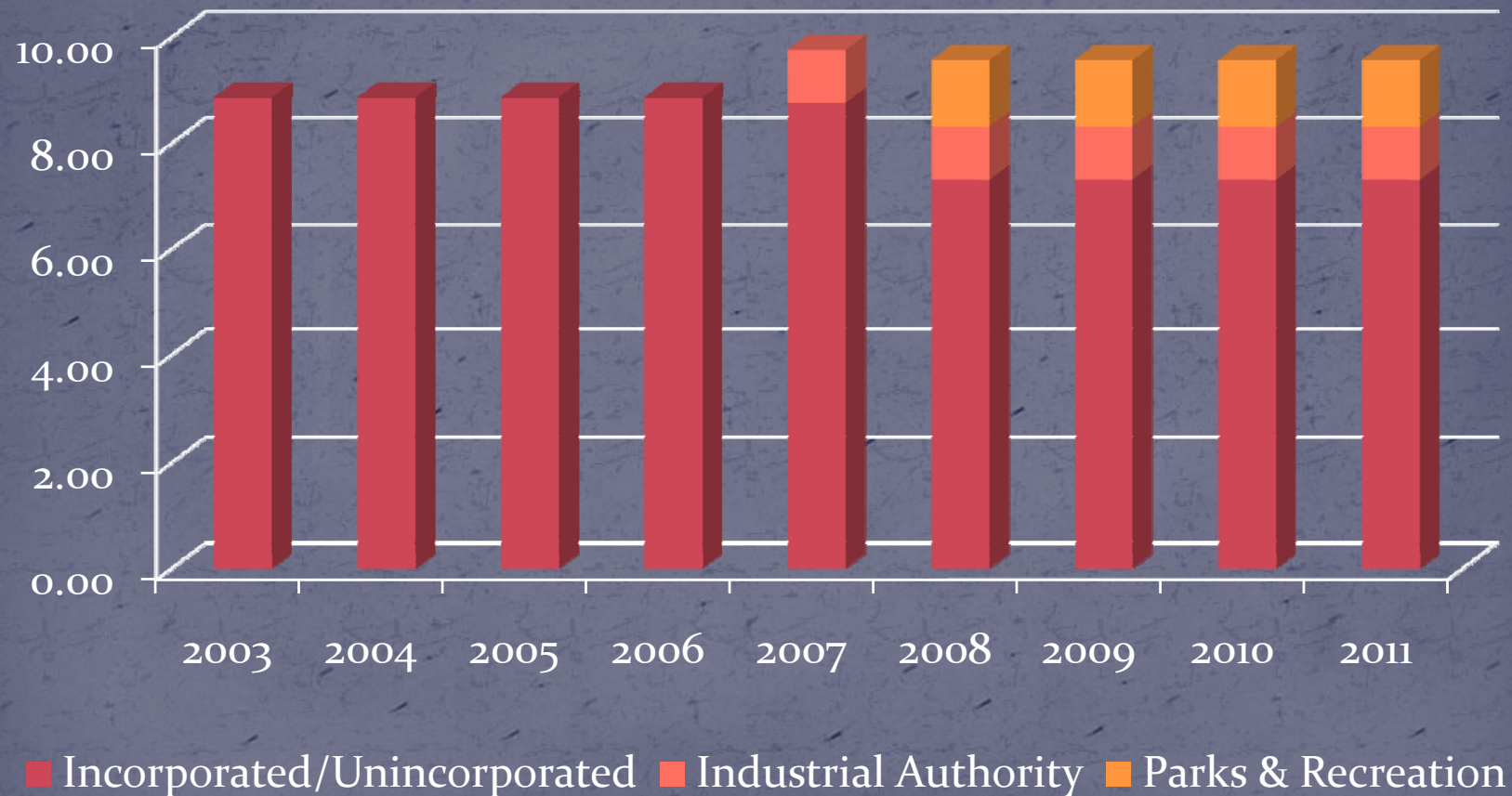
Organization



Organization



Millage History



Budget Comparison by Fund

	FY 2012	FY 2013	% Change
General Fund	39,499,291	47,833,485	21.10%
Special Revenue Funds			
Commissary	533,406	588,099	10.25%
Drug Seizures	1,000,000	1,000,000	0.00%
Accommodation Excise Tax	393,237	393,237	0.00%
Intergovernmental Grants	92,109	94,057	2.11%
CHIP Grant	100,000	-	(100.00)%
Jail Operations	459,740	441,739	(3.92)%
Drug Abuse Treatment	185,000	180,000	(2.70)%
911 Communications	2,766,877	3,108,133	12.33%
Victim/Witness	227,732	230,839	1.36%
Special Services	3,211,398	3,254,745	1.35%
Law Library	-	100,000	100.00%
Total Special Revenue Funds	8,969,499	9,390,849	4.70%

Budget Comparison by Fund

	FY 2012	FY 2013	% Change
Capital Project Funds			
SPLOST IV	15,000	7,400	(50.67)%
SPLOST V	5,800,000	3,300,000	(43.03)%
Judicial/Admin Complex and Jail	-	1,000,000	100.00%
SPLOST VI	18,000,000	18,000,000	0.00%
Total Capital Project Funds	23,815,000	22,307,400	(6.33)%
Enterprise Funds			
Water/Sewer	3,701,700	4,773,795	28.96%
Landfill	108,380	477,023	340.14%
Street Lighting	275,040	275,040	0.00%
Sanitation	882,135	932,550	5.72%
Total Enterprise Funds	4,967,255	6,458,408	30.02%

Budget Comparison by Fund

	FY 2011	FY 2012	% Change
Internal Service Funds			
Equipment Maintenance	412,259	471,391	14.34%
Health Insurance	3,800,000	4,480,000	17.89%
Fleet Manager	3,003,600	2,910,100	(3.11)%
Workers Compensation Fund	450,000	525,000	16.67%
Total Internal Service Funds	7,665,859	8,386,491	9.40%
Total Budget	84,916,904	94,376,633	11.14%

General Fund Overview

	FY 2012	FY 2013	% Change
Revenues			
Taxes	33,975,000	41,105,000	20.99%
Licenses and permits	7,500	4,000	(46.67)%
Intergovernmental	209,250	230,885	10.34%
Charges for services	3,887,541	4,064,600	4.55%
Fines and forfeitures	1,400,000	1,700,000	21.43%
Investment Income	5,000	5,000	0.00%
Miscellaneous	15,000	10,000	(33.33)%
Total Revenues	39,499,201	47,119,485	19.29%

General Fund Overview

	FY 2012	FY 2013	% Change
Expenditures			
General government	10,613,968	10,942,213	3.09%
Judicial	4,834,251	5,139,995	6.32%
Public safety	17,887,699	18,521,165	3.54%
Public works	3,947,540	4,135,695	4.77%
Health and welfare	726,062	675,390	(6.98)%
Culture and recreation	1,000,000	1,000,000	0.00%
Housing and development	87,000	40,000	(54.02)%
			3.47%
Total Expenditures	39,096,520	40,454,458	
Excess (Deficit)	402,771	6,665,027	1,554.79%

General Fund Overview

	FY 2011	FY 2012	% Change
Other Sources and Uses			
Transfers In – Admin Cost	-	714,000	100.00%
Transfers Out – 911	(402,771)	(879,027)	118.24%
Transfers Out – Industrial	-	(3,000,000)	100.00%
Transfers Out - Recreation	-	(3,500,000)	100.00%
Net General Fund	-	-	0.00%

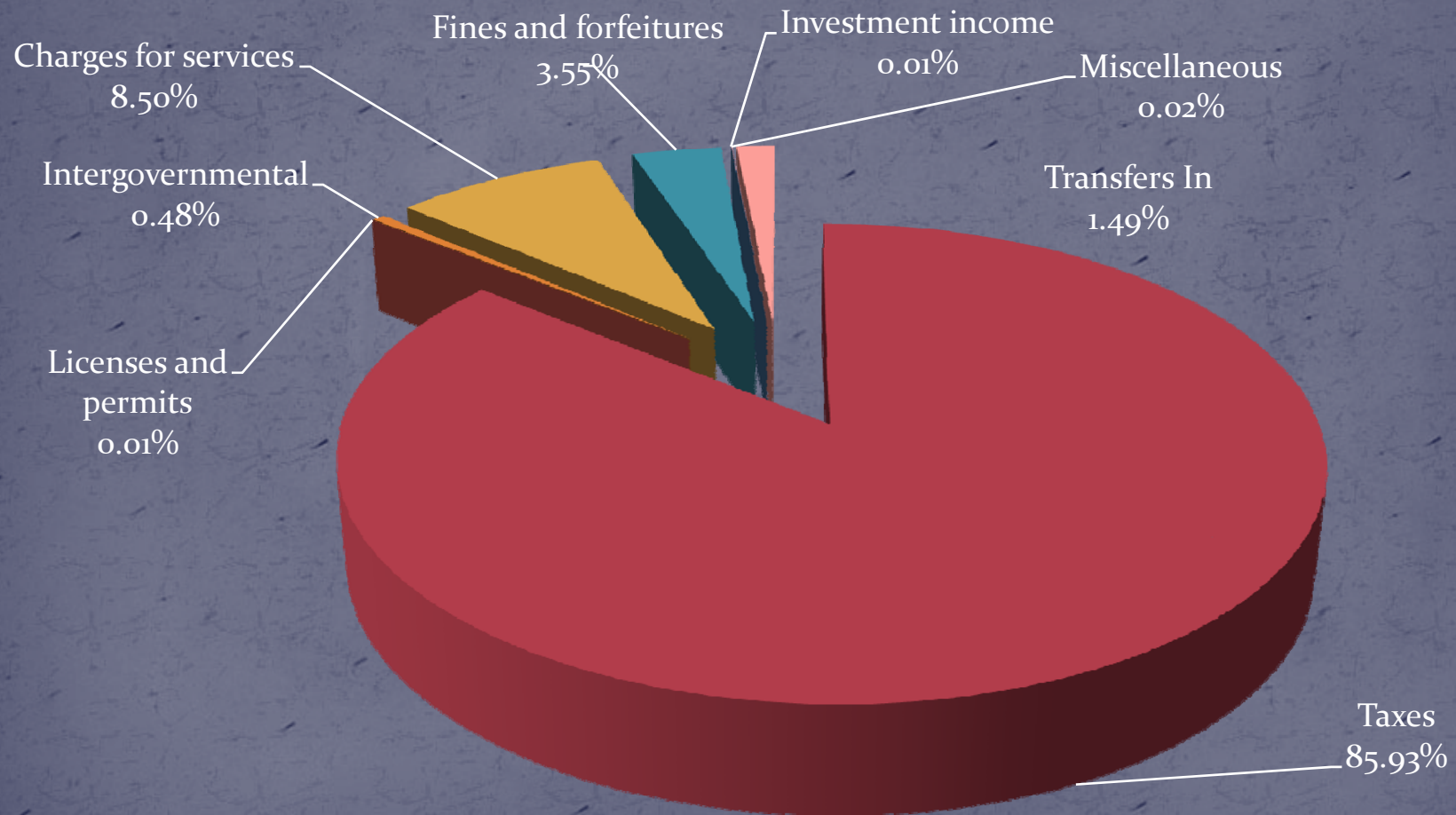
Revenue Highlights

- Projecting virtually no growth in digest
 - Small amount of growth in construction/sales
 - Assessment caps have expired
 - Depreciation of vehicles – less new vehicles
 - New tax law will go into effect in March 2013
- Slight growth in sales tax revenues
- No new equipment so less items to place on GovDeals.com
- Very conservative budget based on current economy

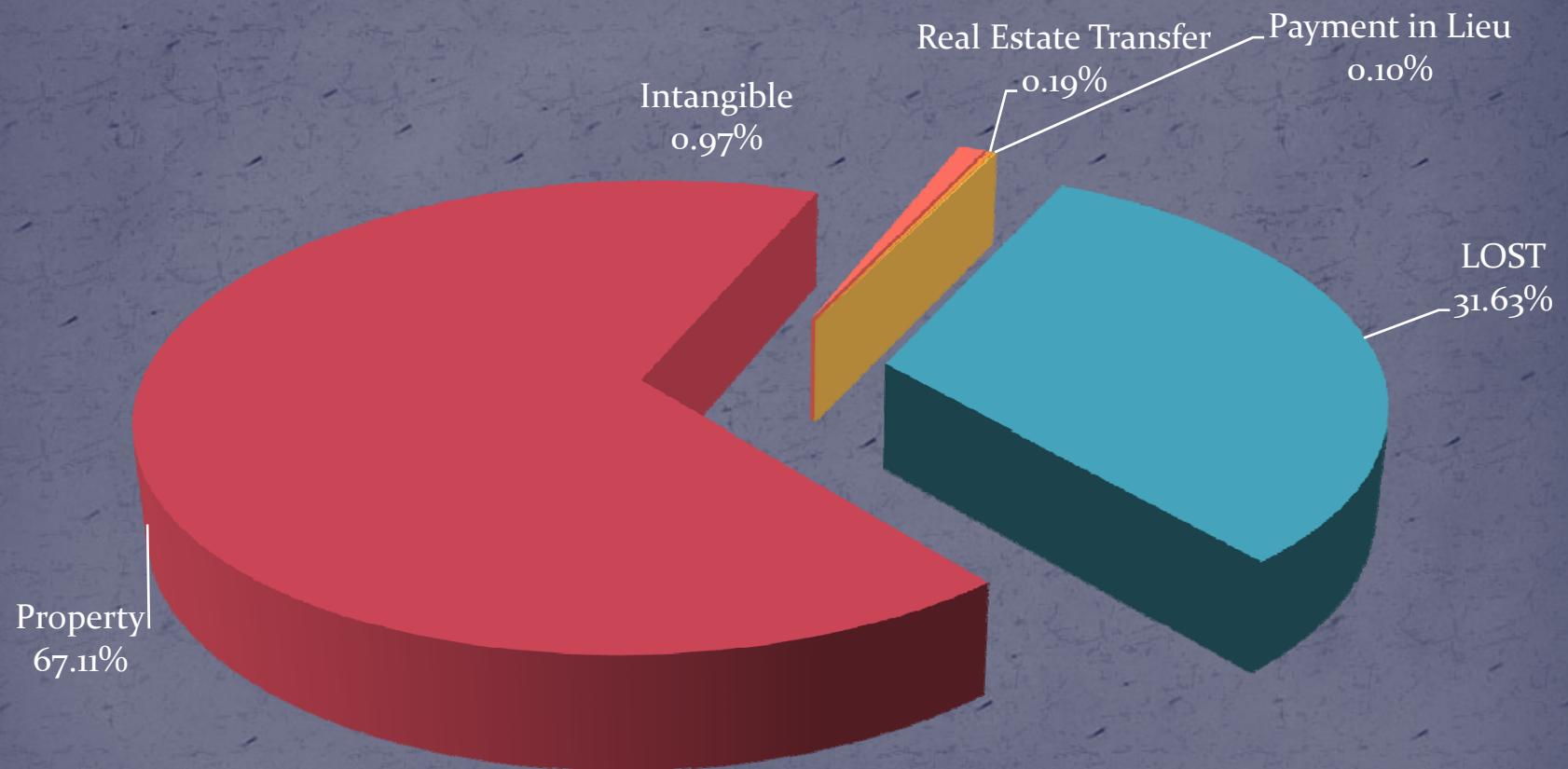
Expenditure Highlights

- Addition of Community Service (ankle monitoring) for a full year
- 2% cost of living increase
- Reinstatement of one frozen position for half year
- No significant equipment or vehicles
- Restructuring of uniform/boot policy
- Adjustment of retirement expense due to market

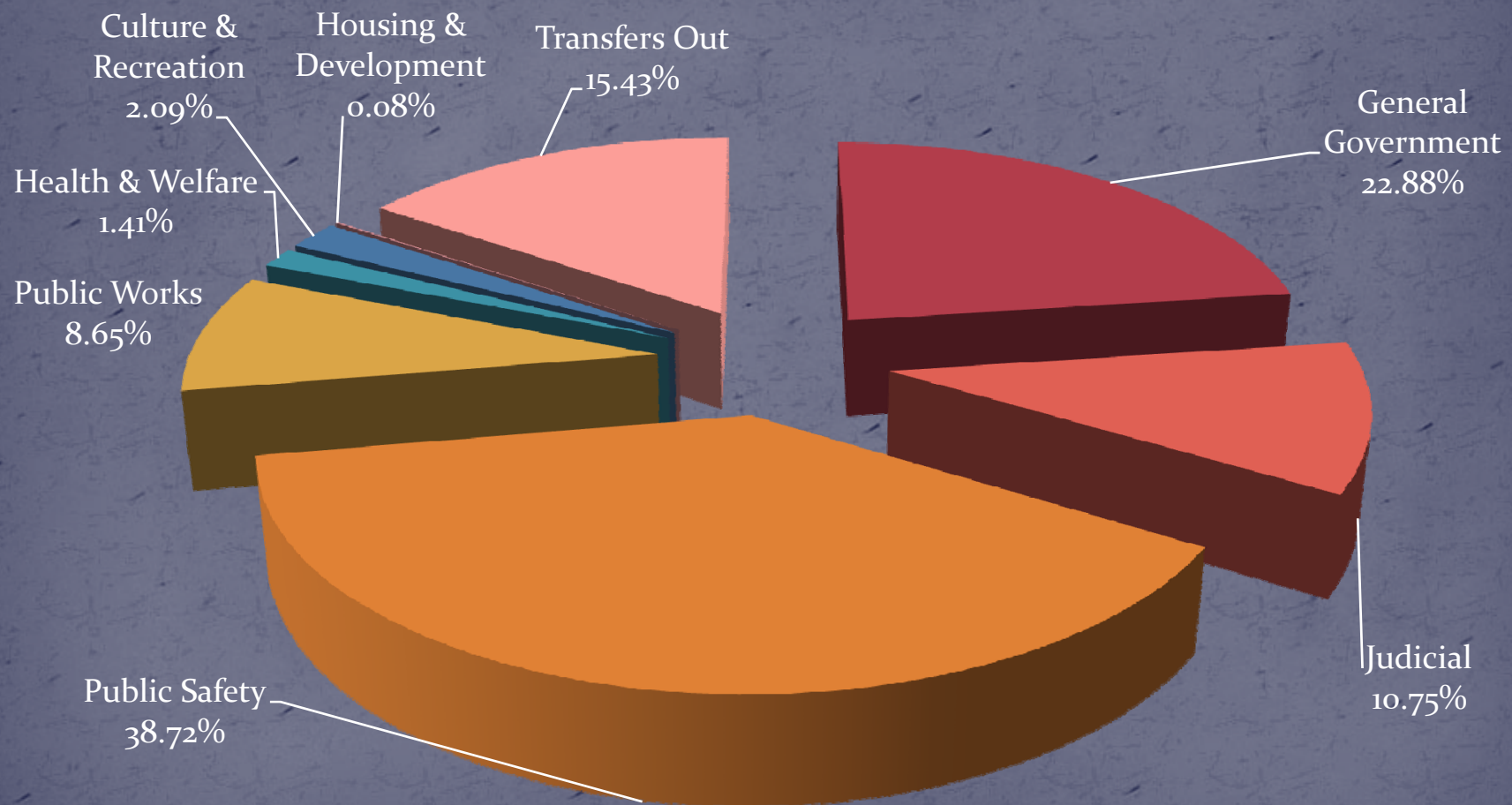
General Fund Revenues



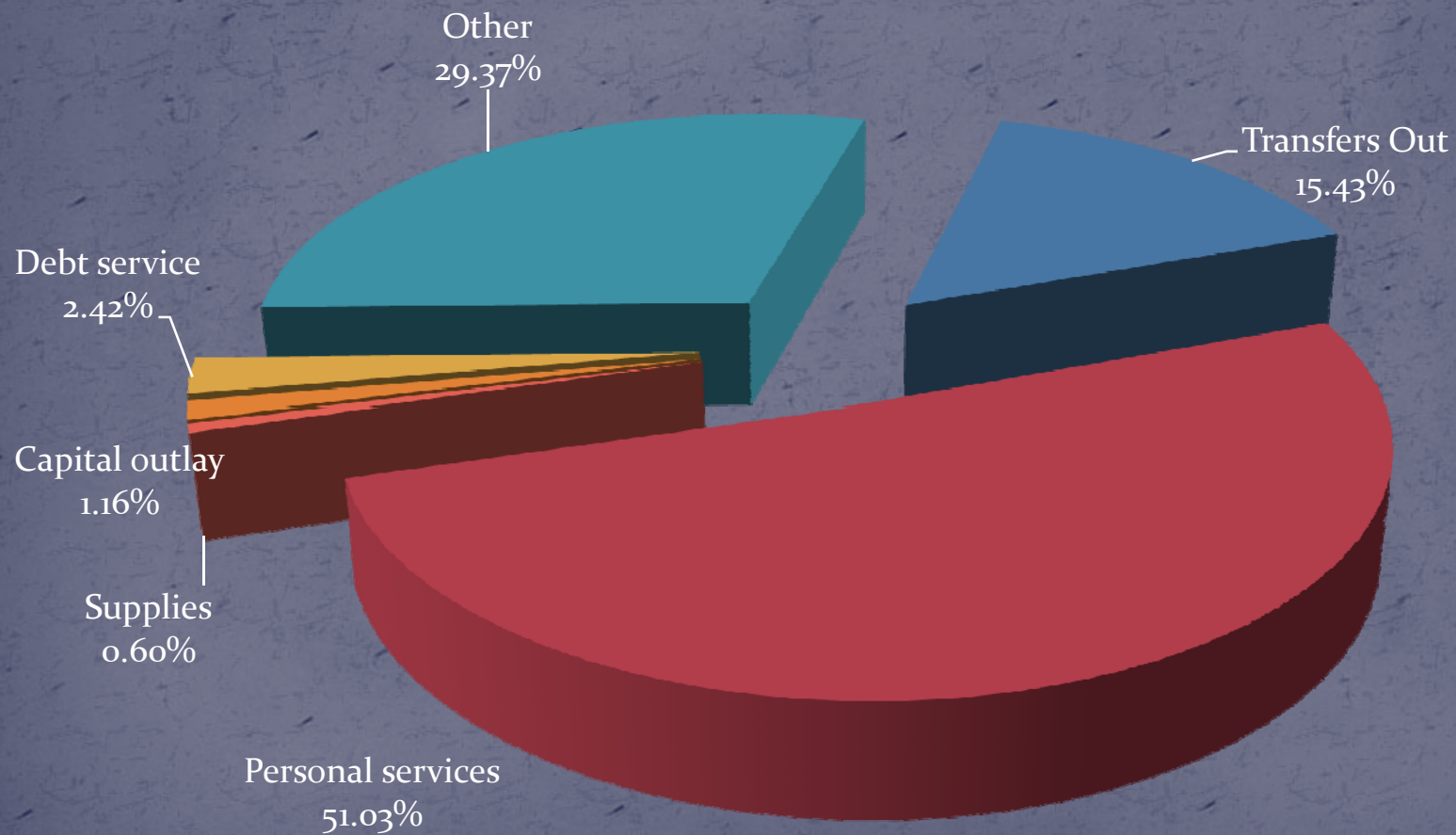
General Fund Tax Revenues



General Fund Expenditures



General Fund Expenditures



Where does your money go?

Board of Commissioners and Administration	\$0.08
Election Services	\$0.01
Tax Commissioner	\$0.03
Board of Assessors	\$0.03
Engineering Services	\$0.01
Contingency	\$0.01
Court Services	\$0.11
Sheriff's Office	\$0.35
Animal Control Services	\$0.01
Ambulance Service	\$0.02
Other Emergency Services (EMA, Coroner, Emergency Telecommunications)	\$0.02
Public Works (Facilities, Road Maintenance, Road Construction)	\$0.15
Industrial Authority	\$0.06
Recreation Authority	\$0.07
Other – Including outside agency support	\$0.04