



# Lowndes County Government 101

September 8, 2011

Lowndes County Administration Building  
Lunch & Learn Series – Program 2

Prepared by: Finance Director, Stephanie  
Black

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# Mission Statement

**“To provide an efficient, effective and responsive local government to all citizens of Lowndes County while maintaining the financial strength to meet any contingency.”**

# Lowndes County Board of Commissioners



Ashley Paulk  
Chairman



Richard Raines  
Commissioner  
District 2



Joyce E. Evans  
Vice  
Chairperson  
Commissioner  
District 1



Crawford  
Powell  
Commissioner  
District 3

**Additional information is available –  
[www.lowndescounty.com](http://www.lowndescounty.com)**

# Organization & Structure



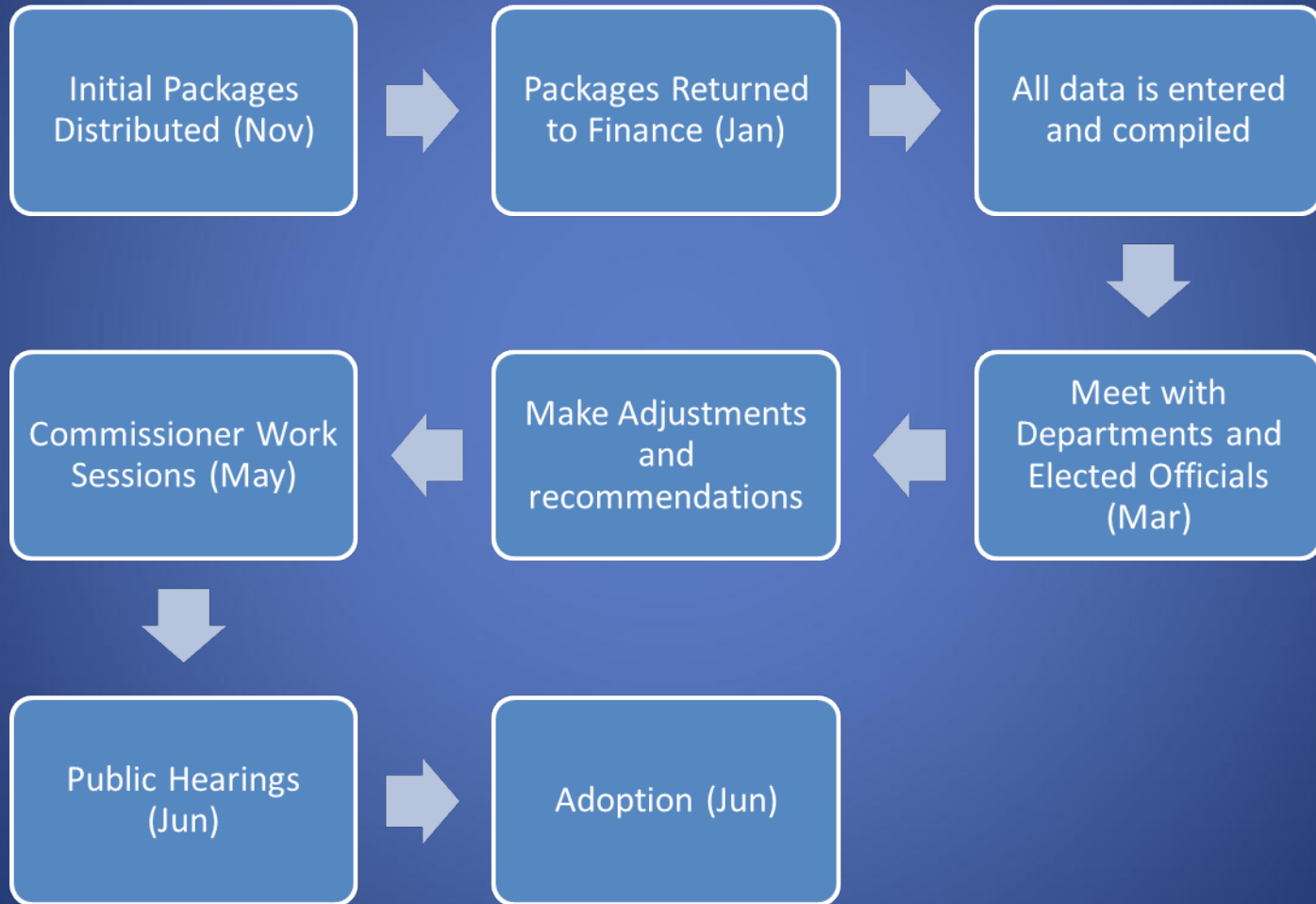
# Topics

- What is a budget?
- How is it created?
- Who approves it & how is it approved?
- Where does the revenue come from?
- Where does the revenue go?
- What services are provided?
- Who provides those services?
- How does Lowndes County measure up?

# What is a budget?

- Local government budgets are not simply a \$ in \$ out concept. Revenue sources and expenditure allowances are legislatively outlined.
- A balanced budget is required to be adopted before the beginning of each fiscal year.
- Budgets are created for each fund utilized by the government.
- To be considered “balanced” anticipated revenues and unreserved fund balance must exceed anticipated expenditures.

# How is it created?



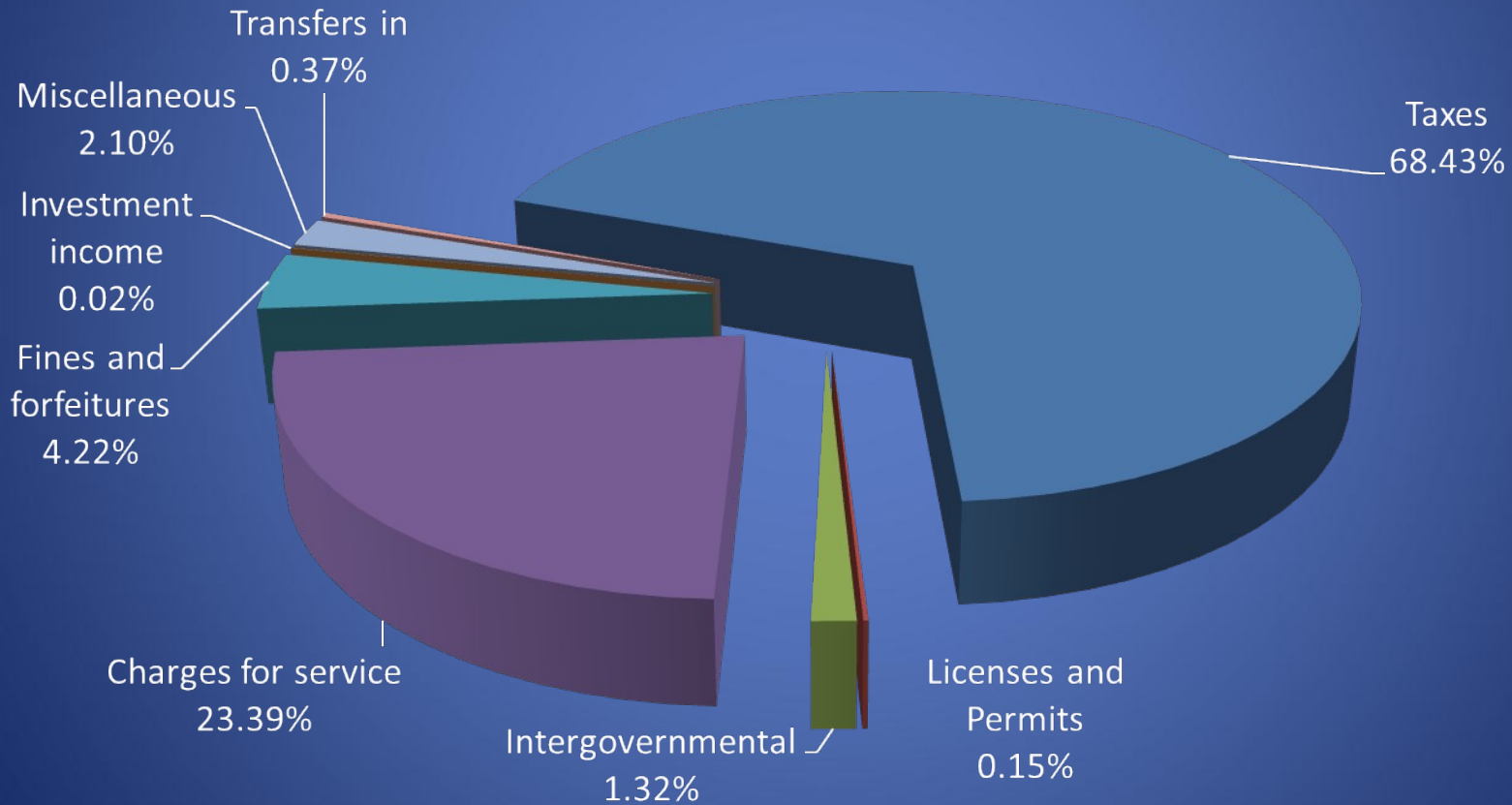
# Who approves it & how is it approved?

- Staff presents the Commission with a proposed budget during work sessions and makes recommended adjustments.
- A public copy of the budget is put on display in the office of the County Clerk and a public hearing is advertised.
- Two public hearings are held one week apart to adopt the budget.
- Following the second public hearing, the Board adopts the proposed budget.

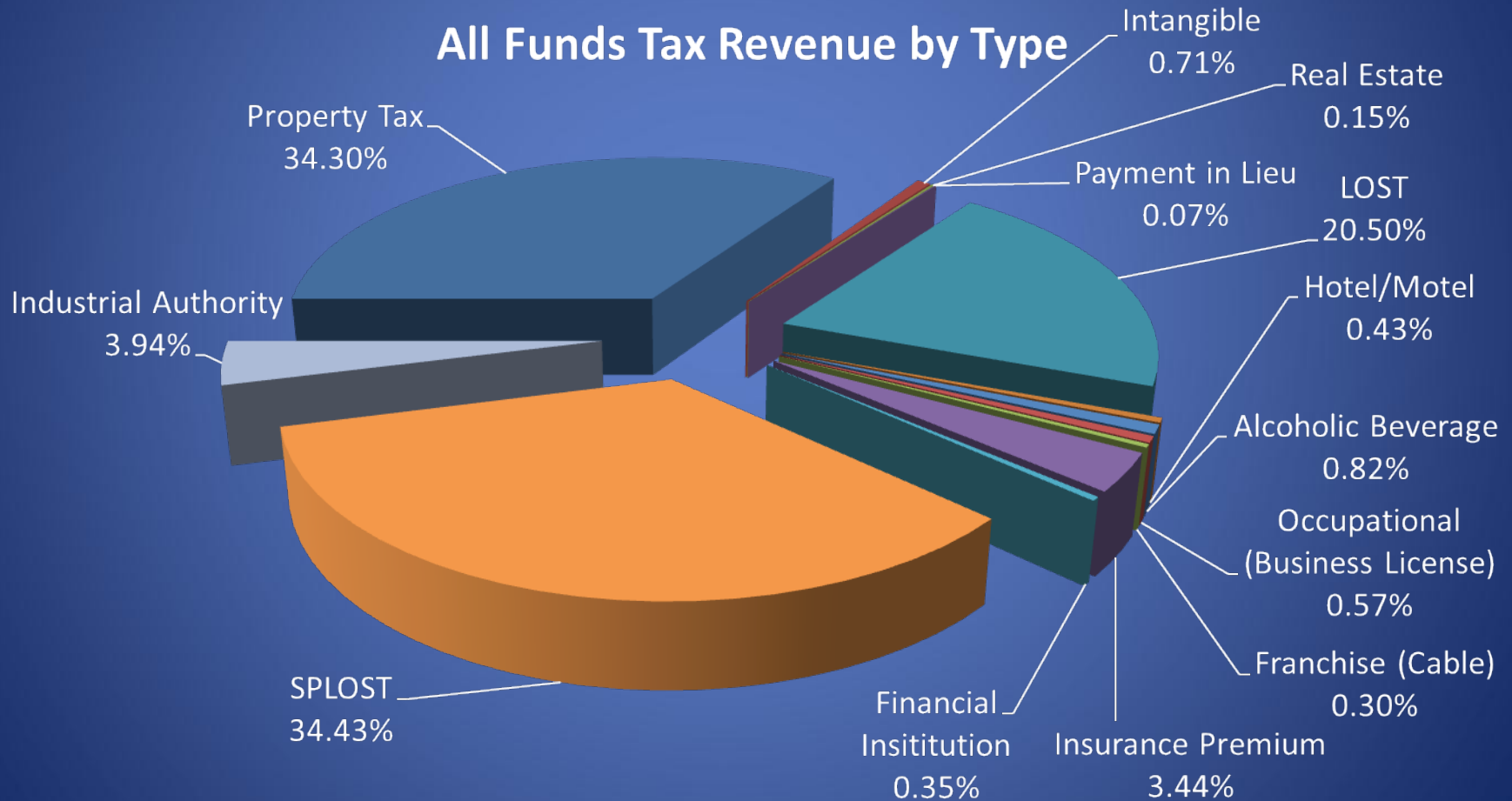


# Where does the revenue come from?

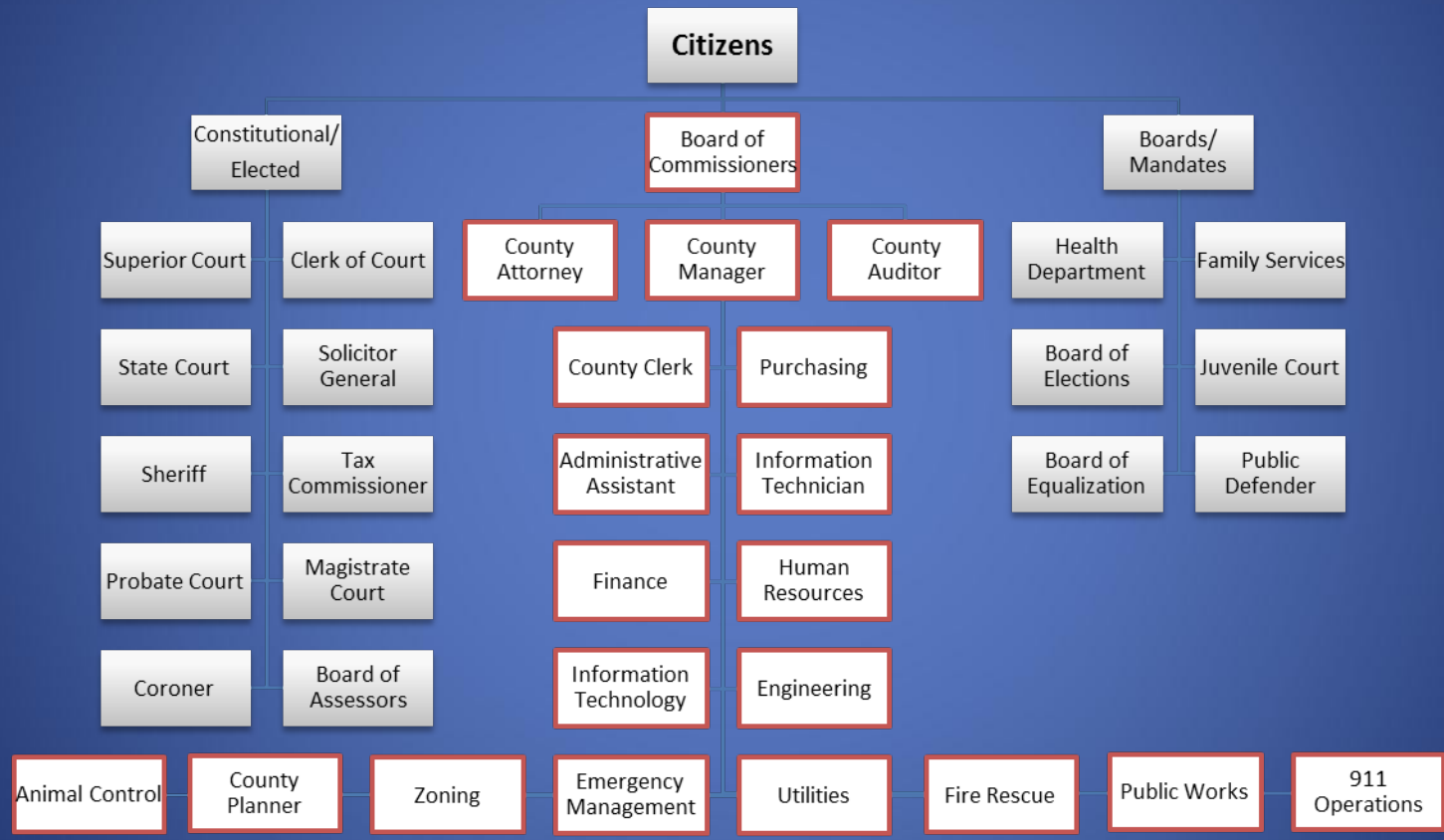
## All Funds Revenue by Type



# Where does the revenue come from?

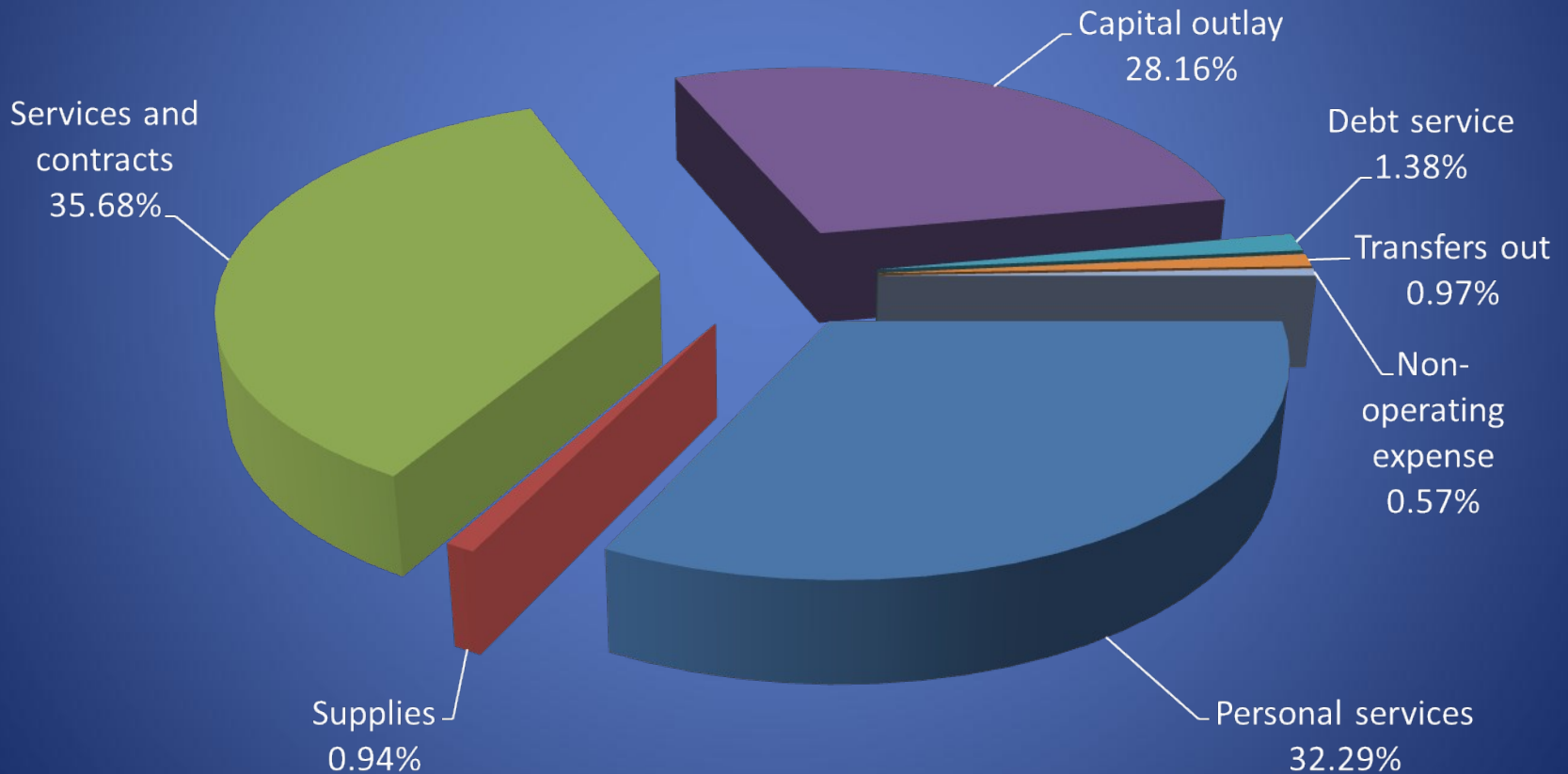


# Where do the revenues go?



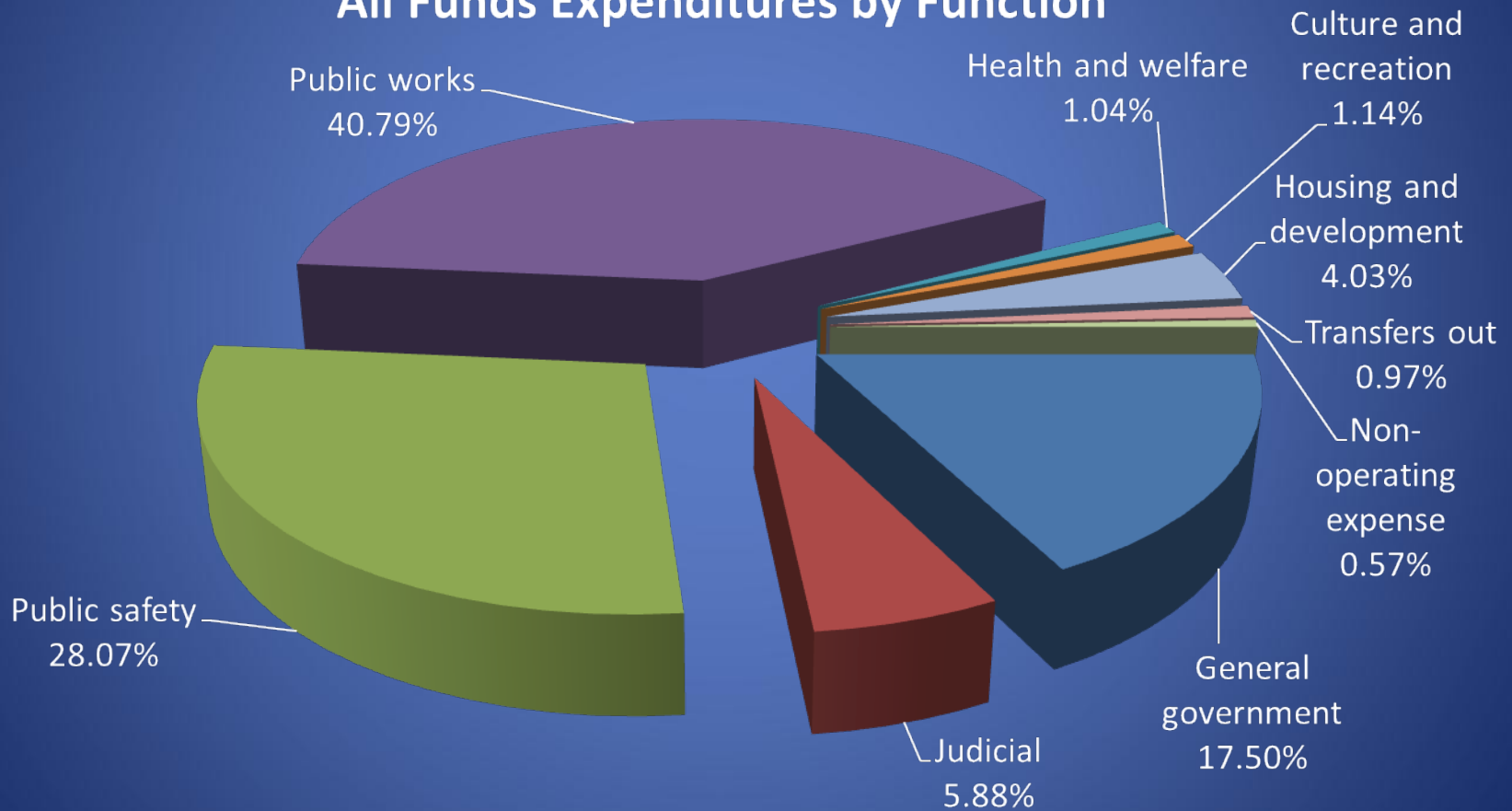
# Where does the revenue go?

## All Funds Expenditures by Type



# Where do the revenues go?

## All Funds Expenditures by Function



# Services Provided – County Wide

- Superior Court
- Clerk of Court
- District Attorney
- State Court
- Magistrate Court
- Probate Court
- Juvenile Court
- Probation
- Public Defender
- Sheriff
- Jail
- Animal Control
- Emergency Medical Services
- Coroner
- Road Maintenance & Construction
- Parks and Recreation
- Libraries
- Emergency Management
- Extension Services
- Board of Elections
- Tax Commissioner
- Board of Assessors
- Board of Equalization

# Services Provided - Unincorporated

- Lowndes County Fire Rescue
- Solid Waste Management
- Mosquito Control
- Planning
- Zoning

# How do we measure up?

<b>County</b>	<b>Population Rank</b>	<b>Incorporated Millage</b>	<b>Unincorporated Millage</b>
Clarke*	18 <sup>th</sup>	13.70	
Carroll	19 <sup>th</sup>	15.73	8.50
Columbia	20 <sup>th</sup>	6.402	6.402
Lowndes	21 <sup>st</sup>	7.31	7.31
Fayette	22 <sup>nd</sup>	25.582	7.391
Newton	23 <sup>rd</sup>	10.910	10.910
Floyd	24 <sup>th</sup>	8.767	8.767
Bartow	25 <sup>th</sup>	9.070	7.730

\*consolidated government



# You are Award Winning!

- Distinguished Budget Presentation Award –
  - 2007, 2008, 2009, 2010, 2011
- Certificate of Achievement for Excellence in Financial Reporting –
  - 2007, 2008, 2009, 2010

# You Are Invited

- To schedule an appointment.
- Sign up for our new, online newsletter feature at [www.lowndescounty.com](http://www.lowndescounty.com)
- Attend Commission Meetings:
  - Regular Meetings are held the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of every month, with a work session the preceding Monday.
  - Meeting agendas are posted online at [www.lowndescounty.com](http://www.lowndescounty.com)

**The next Lunch & Learn is scheduled for Thursday, October 13, 2011.**



Thank you for your  
interest in  
Lowndes County  
Government.

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