

LOWNDES COUNTY
 FY 2019 MILLAGE SET BY BOARD 9/14/2018

LOWNDES COUNTY	18 - 19 Millage
TRVWMA (27-39-339)	0.58
INDUSTRIAL DEVELOPMENT AUTH. (27-39-329)	0.42
LOWNDES COUNTY MANDATORY-REAPPRAISAL (27-39-329 2 b)	1.00
LOWNDES COUNTY GENERAL FUND (27-39-303)	29.19
LOWNDES COUNTY BRIDGE & CULVERT FUND (65-15-7)	2.67
COUNTY-WIDE ROAD CONSTR & MAINT. (27-39-305)	4.00
Value inside city goes to city	
LOWNDES FIRE DISTRICT MANDATORY (81-1-39)	0.50
Outside City - Only 1/4 REQ.	
LOWNDES FIRE DISTRICT (Real Only) (19-5-189)	1.65
EAST MS COMMUNITY COLLEGE - COMMUNIVERSITY (27-39-303)	<u>2.00</u>
TOTAL GENERAL PURPOSES	42.01
 EMCC (Mandatory 2 Mills)	
EAST MS COMMUNITY COLLEGE MAINTENANCE	0.77
EAST MS COMMUNITY COLLEGE IMPROVEMENT	0.37
EAST MS COMMUNITY COLLEGE VO-TECH MAINT.	<u>0.86</u>
TOTAL MILLS EMCC	2.00
TOTAL LOWNDES COUNTY MILLS	44.01
 LOWNDES COUNTY SCHOOL	
LOWNDES COUNTY SCHOOL MAINT. FUND (37-57-104-107)	39.02
GENERAL OBLIGATION BONDS (37-59-101)	5.59
ARRA QSCB BONDS (37-59-101)	0.58
3 MILL NOTE (10 - 20 YEAR NOTE)	<u>1.52</u>
TOTAL SCHOOL MILLS	46.71
TOTAL MILLS SET BY LOWNDES COUNTY	90.72

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LOWNDES COUNTY

BUDGET FY2019

<u>Dept #</u>	<u>Department</u>	ACTUAL FY 2018 BUDGET	REQUESTED FY 2019 BUDGET	BOS 2019 Bgt BUDGET	DIFF. From 2018 Bgt	% From 2018 Bgt
General Fund (001)						
100	Board of Supervisors	1,534,360	1,534,360	1,772,005	237,645	15.49%
101	Chancery Clerk	135,620	139,120	155,520	19,900	14.67%
102	Circuit Clerk	115,855	159,435	137,375	21,520	18.57%
103	Tax Appraissor	368,148	381,086	369,367	1,219	0.33%
104	Tax Collector	713,249	770,765	763,253	50,004	7.01%
120	County Administrator	528,132	528,132	554,856	26,724	5.06%
122	Purchasing	115,221	115,221	115,521	300	0.26%
151	Bldg & Grounds	260,137	260,137	243,292	(16,845)	-6.48%
152	IT	94,063	95,313	95,890	1,827	1.94%
154	Veterans	74,256	77,780	74,445	189	0.25%
155	Bldg Inspector	194,569	225,404	206,985	12,416	6.38%
160	Chancery Court	152,736	152,736	162,934	10,198	6.68%
161	Circuit Court	459,192	470,900	465,200	6,008	1.31%
162	County Court	413,561	448,288	440,284	26,723	6.46%
163	Juvenile Court	357,431	357,431	368,196	10,765	3.01%
165	Lunacies - Chancery	98,616	98,616	104,093	5,477	5.55%
166	Justice Court	676,386	694,561	676,895	509	0.08%
167	Coroner	212,113	256,480	214,455	2,342	1.10%
168	DA Grants	66,296	66,296	66,296	-	0.00%
169	County Attorney	64,964	64,964	65,151	187	0.29%
170	Public Defenders	283,322	283,322	284,120	798	0.28%
171	Court Administrator	25,900	27,220	31,703	5,803	22.41%
172	Victim Assistance	86,031	86,031	84,737	(1,294)	-1.50%
173		-	-	-	-	0.00%
175	Victims Grant	46,200	46,200	55,409	9,209	19.93%
180	Circuit Elections	145,072	259,234	257,069	111,997	77.20%
200	Sheriff	4,296,882	4,467,853	4,451,611	154,729	3.60%
220	Adult Detention	3,864,700	4,019,368	4,197,966	333,266	8.62%
224	Juvenile Detention	1,008,769	1,366,852	1,005,422	(3,347)	-0.33%
250	Fire	-	-	50,000	50,000	
260	Emergency Mgt.	221,271	221,472	185,748	(35,523)	-16.05%
262	Constables	249,804	249,804	257,810	8,006	3.20%
265	Hazmat	2,500	2,500	2,500	-	0.00%
307	Lowndes Airport	41,000	41,000	41,000	-	0.00%
342	City Recycle Center	56,000	56,000	56,000	-	0.00%
352	Community Service	102,517	102,517	104,262	1,745	1.70%
400	Health Dept.	100,000	100,000	100,000	-	0.00%
401	Vital Statistics	2,000	2,000	2,000	-	0.00%
411	Animal Control	72,000	93,000	93,000	21,000	29.17%
441	Cmty Counsel(Mntl Hea)	81,717	81,717	81,717	-	0.00%
464	United Way	130,000	130,000	130,000	-	0.00%
500	C-L Library Bgt Appr.	366,900	381,900	366,900	-	0.00%
505	Caledonia Library (Utilities)	3,700	3,700	3,700	-	0.00%

<u>Dept #</u>	<u>Department</u>	ACTUAL FY 2018 BUDGET	REQUESTED FY 2019 BUDGET	BOS 2019 Bgt BUDGET	DIFF. From 2018 Bgt	% From 2018 Bgt
510	C-L Recreation	250,000	200,000	200,000	(50,000)	-20.00%
	C-L Rec. Capital Proj.	-	-	-	-	
521	County Civic Cntrs (Util)	5,000	5,000	-	(5,000)	-100.00%
530	PARKS	761,655	759,642	629,964	(131,691)	
539	County Parks	42,300	-	-	(42,300)	-100.00%
542	Arts Council Grant	9,500	9,500	9,500	-	0.00%
550	EMCC Cap Proj	1,592,734	1,594,310	1,594,310	1,576	0.10%
630	Soil Conservation	73,596	73,596	73,795	199	0.27%
631	Extension Office	94,164	104,142	86,185	(7,979)	-8.47%
662	GTPDD Bgt Grant	90,000	90,000	90,000	-	0.00%
685	Main Street Grant	20,000	20,000	20,000	-	0.00%
690	Econ Dev/Asst	715,000	1,230,960	1,230,960	515,960	72.16%
691	LINK	350,000	350,000	450,000	100,000	28.57%
	CLEDA Procurement	25,000	50,000	50,000	25,000	100.00%
	CAFB	20,000	20,000	20,000	-	0.00%
800	Bonds/Notes Payable	4,652,352	5,093,749	5,093,750	441,398	9.49%
	Total General Fund Exp	26,522,491	28,519,614	28,443,151	1,920,660	7.24%
900	Transfers Out					
	EMCC	-	-	-	-	0.00%
	FIRE	-	12,000	3,648	3,648	0.00%
	E911	54,065	187,998	187,998	133,933	247.73%
	BRIDGE/CULVERT	43,594	-	-	(43,594)	-100.00%
	SELF FUNDED INS.	-	-	-	-	0.00%
	Law Library	-	-	-	-	0.00%
	Horse Park	74,270	-	-	(74,270)	0.00%
	Total GF Transfers	171,929	199,998	191,646	19,717	11.47%
	Total General Fund	26,694,420	28,719,612	28,634,797	1,940,377	7.27%
<u>Tax Levy Funds</u>						
2	Special Levy Appraising	409,000	400,000	400,000	(9,000)	-2.20%
106	Fire - 1/2 Mill	334,881	177,000	177,000	(157,881)	-47.15%
119	Fire Millage	116,465	143,645	171,882	55,417	47.58%
137	LC Indus Dev Auth Levy	271,520	258,120	258,120	(13,400)	-4.94%
150	Road & Bridge	5,744,835	6,074,791	5,330,963	(413,872)	-7.20%
	Central Maint	378,180	445,471	385,705	7,525	1.99%
160	Bridge & Culvert	1,657,093	1,719,049	1,666,721	9,628	0.58%
	Total Levy Funds	8,911,974	9,218,076	8,390,391	(521,583)	-5.85%

<u>Dept #</u>	<u>Department</u>	ACTUAL FY 2018 BUDGET	REQUESTED FY 2019 BUDGET	BOS 2019 Bgt BUDGET	DIFF. From 2018 Bgt	% From 2018 Bgt
<u>Fee Funds</u>						
14	Interface Fund	43,100	30,000	30,000	(13,100)	-30.39%
97	E-911	1,007,185	933,371	934,998	(72,187)	-7.17%
104	Law Library	15,000	15,000	8,556	(6,444)	-42.96%
105	Solid Waste	1,825,000	1,825,000	1,825,000	-	0.00%
	Total Fee Funds	2,890,285	2,803,371	2,798,554	(91,731)	
<u>Grant, Other Revenue Funds</u>						
20	Hospital Fd	-	-	-	-	
25	Elec. Support	12,500	12,500	1,500	(11,000)	-88.00%
53	CDBG Grants Funds	-	-	-	-	0.00%
61	HUD Home Grant	-	-	-	-	0.00%
81	ARC/DIP-SDI	750,000	1,032,000	1,032,000	282,000	37.60%
115	Inmate Canteen Fund	16,020	16,020	16,020	-	0.00%
116	Sheriff's Narc Unit	134,600	132,500	129,500	(5,100)	-3.79%
118	Fire Insurance Rebate	591,283	203,648	203,648	(387,635)	-65.56%
120	Tri-County Hazmat	15,000	15,000	15,000	-	0.00%
130	Tourism/Rec	120,000	5,000	5,000	(115,000)	-95.83%
138	Eurocopter Bond Fund	-	-	-	-	
139	TRVWMD Grant	-	-	-	-	
140	Economic Devel Fund	15,000	15,000	15,000	-	0.00%
144	New Process Rail Loan	1,000,000	56,357	56,357	(943,643)	-94.36%
145	SDI - Rail Loan	64,200	-	-	(64,200)	-100.00%
151	State Aid/MDOT Rd & Brig	600,000	600,000	600,000	-	0.00%
202	Castleberry TIF	103,000	103,000	127,438	24,438	23.73%
203	Univ. TIF	45,700	49,337	49,337	3,637	7.96%
302	Cap Proj -EMA/911 Addt	-	-	-	-	0.00%
303	Cap Proj -Horse Park	850,000	992,661	992,661	142,661	16.78%
502	Self Insur Health Fund	2,500,000	2,500,000	2,550,000	50,000	2.00%
	Total Grant, Rev Funds	6,817,303	5,733,023	5,793,461	(1,023,842)	-15.02%
	Total Other Funds	18,619,562	17,754,470	16,982,406	(1,637,156)	-8.79%
	Other Transfers	1,897,200	-	1,211,000	(686,200)	-36.17%
	Total All Funds	<u>47,211,182</u>	<u>46,474,082</u>	<u>46,828,203</u>	<u>(382,979)</u>	-0.81%

AdmBgt2 2019

Fund Summary	General Ledger Proposed Budget	
	Receipts	Disbursements
001 GENERAL COUNTY	28,708,114.00	28,634,797.00
002 SPECIAL LEVY REAPPRAISAL	611,000.00	611,000.00
014 INTERFACE TAG FUND	30,000.00	30,000.00
015 PUBLIC RECORDS FUND	10,500.00	
020 HOSPITAL 06 SALE FUND	1,000,000.00	1,000,000.00
025 ELECTION FUND	1,500.00	1,500.00
053 CDBG GRANTS FUND		
061 HUD HOME GRANT		
081 ARC & DIP GRANTS FUND	1,032,000.00	1,032,000.00
097 EMERGENCY 911 FUND	934,998.00	934,998.00
104 LAW LIBRARY	15,000.00	8,556.00
105 GARBAGE AND SOLID WASTE	1,875,000.00	1,825,000.00
106 VFD MILLAGE	165,000.00	177,000.00
113 EMA GRANTS FUND		
114 SHERIFF GRANTS FUND		
115 INMATE CANTEEN FUND	15,000.00	16,020.00
116 SHERIFF'S NARCOTIC UNIT	100,000.00	129,500.00
118 FIRE INSURANCE REBATE	203,648.00	203,648.00
119 FIRE DEPT MILLAGE	204,000.00	171,882.00
120 HAZMAT	15,000.00	15,000.00
121 FIRE GRANT FUND		
126 MS HEALTH GRANT -EMSO		
130 2% MOTEL/RESTR. SPECIAL TAX	5,000.00	5,000.00
137 INDUSTRIAL DEV AUTH LEVY	258,120.00	258,120.00
138 EUROCOPTER BOND FUND		
139 TRVWMD GRANTS		
140 ECONOMIC DEVEL-TVA BRIDGE	15,000.00	15,000.00
143 ECON DEVEL GO BOND 2011		
144 ECONOMIC DEV- N P S RAIL LOAN	56,356.80	56,356.80
145 RAIL LOAN-SDI		
150 COUNTYWIDE ROAD & BRIDGE	5,823,784.00	5,716,668.00
151 STATE AID ROAD PROJECTS	600,000.00	600,000.00
160 BRIDGE & CULVERT FUND	1,600,320.00	1,666,721.00
166 BRIDGE FUND		
202 CASTLEBERRY TIF BOND	6,732.00	127,438.00
203 UNIV MALL TIF BOND	2,606.00	49,337.00
301 CAPITAL PROJ-SHOOTING RANGE		
302 CAPITAL PROJ-EMA/911 ADDITION		
303 CAPITAL PROJECT-EXT/HORSE PARK	992,661.00	992,661.00
304 CAPITAL PROJECT FUNDS		
402 E-911		
501 SELF-FUNDED GAP INSUR. FD		
502 SELF-FUNDED HEALTH INSUR FD	2,550,000.00	2,550,000.00
TOTAL	46,831,339.80	46,828,202.80

	Governmental Fund Types			Proprietary Funds			
	General	Special Revenue	Debt Service	Capital Projects	Permanent Enterprise Service	Internal Priv. Purpose/ Agency	Total
REVENUES							
Amount Necessary to be Raised by Tax Levy	19128800	4246440	9338				23384578
Taxes and Ad Valorem other than Tax Levy	1590814	2429784					4020598
Road and Bridge Privilege Taxes		740000					740000
Licenses, Commissions and Other Revenue	1085500	15000					1100500
Fines and Forfeitures	615000	100000					715000
Special Assessments							
Intergovernmental Revenue:							
Federal Sources	20000	1032000					1052000
State Sources	3879000	1416500					5295500
Local Sources:	96500	140000					236500
Charges for Services	600000	2495000			2550000		5645000
Interest Income	1300000						1300000
Miscellaneous Revenue	828000	37000					865000
Contributions to Permanent Funds							
Other Financing Sources	1216000	268002		992661			2476663
Special Items							
Extraordinary Items							
TOTAL REVENUES	30359614	12919726	9338	992661	2550000		46831339
BEGINNING CASH BALANCE	3050000	2110500	62856				52233356
Total Revenue & Beginning Cash Balance	33409614	15030226	72194	992661	2550000		52054695
EXPENDITURES							
General Government	8195051	387205			2550000		11132256
Public Safety	10151057	1648048					11799105
Public Works	201262	9246692					9447954
Health and Welfare	406717						406717
Culture and Recreation	1210064	13556					1223620
Education	1594310						1594310
Conservation of Natural Resources	159980			992661			1152641
Economic Development and Assistance	1860960	1290120					3151080
Undesignated							
Debt Service	5093750	247348	176775				5517873
Interfund Transactions/Other	1402646						1402646
Other Financing Uses							
Special Items							
Extraordinary Items							
Total Expenditures	30275797	12832969	176775	992661	2550000		46828202
Ending Cash Balance	3133817	2197257	-104581				5226493
Total Expenditures & Ending Cash Balance	33409614	15030226	72194	992661	2550000		52054695